

CITY OF MADISON, WISCONSIN

FULL COST ALLOCATION PLAN

Based on FY 2022 Actual Expenditures



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Section 1

Introduction

Introduction

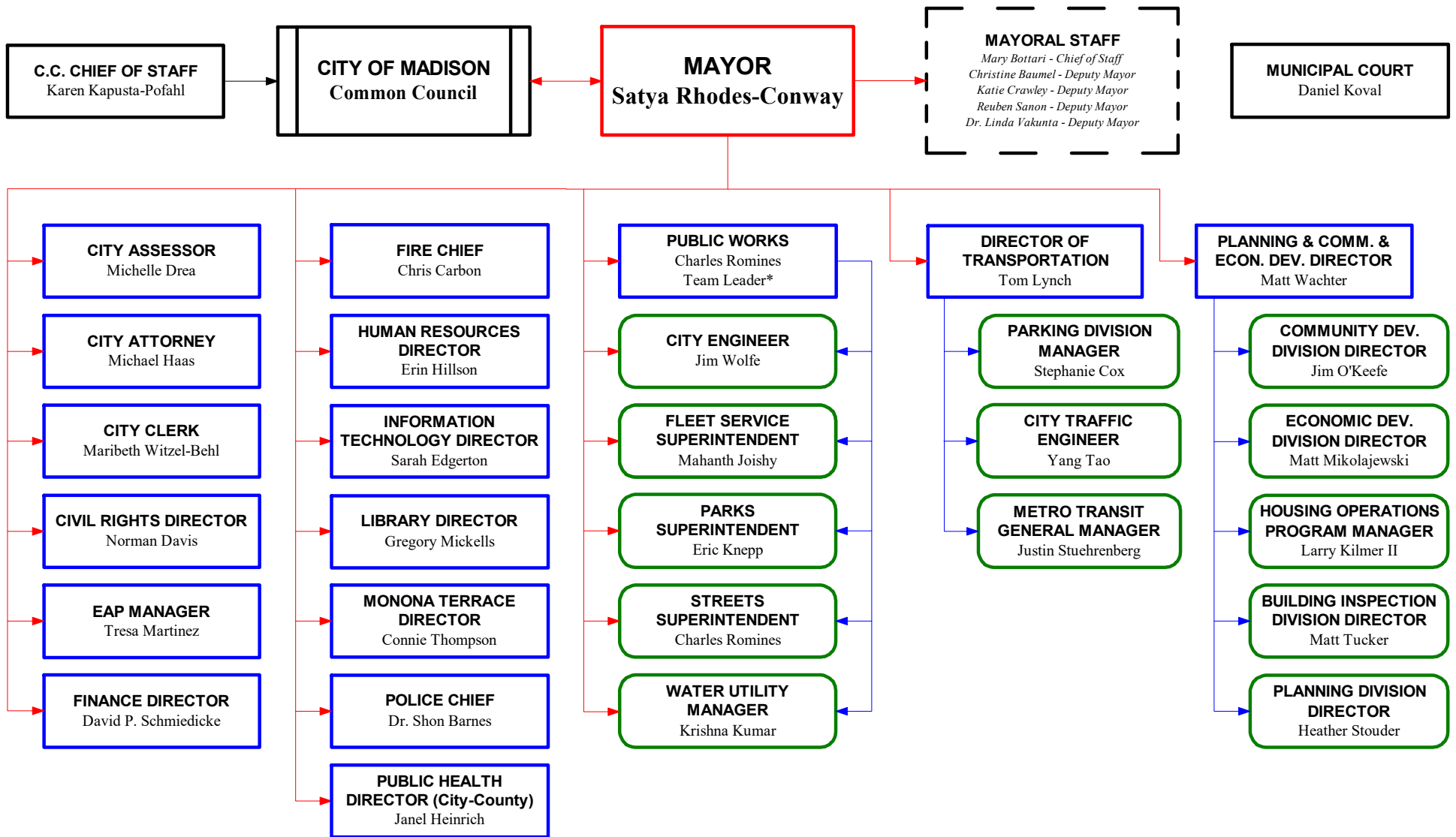
The enclosed Full Cost Allocation Plan identifies the costs of indirect services provided by central service departments of the City of Madison, Wisconsin (City) based on actual expenditures for Fiscal Year 2022. MGT Consulting Group (MGT) prepared these documents at the request of the City.

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



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 2022
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**CITY OF MADISON, WISCONSIN
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Summary Schedule

Department	City Clerk	Water Utility	Sewer Utility	Stormwater Utility	Metro Transit	Parking Utility	Golf Enterprise	Monona Terrace	Madison Public Library	Police Department
1 Building Depreciation	\$11,805	\$4,128	\$0	\$0	\$0	\$67,461	\$13,405	\$0	\$1,665,671	\$956,929
2 Equipment Depreciation	24,792	0	46,373	516	0	0	0	0	923,525	551,461
3 Employee Assistance Program	4,288	11,017	2,268	2,110	43,225	10,013	882	13,519	34,222	131,116
5 Mayor	25,260	73,353	15,104	14,047	264,680	61,313	5,870	40,436	102,359	322,800
6 Attorney's Office	133,752	10,832	2,969	8,064	58,382	27,723	0	38,997	202,597	695,049
7 Human Resources	38,551	118,605	22,788	21,193	509,973	100,441	8,856	62,331	165,014	362,831
8 Information Technology	177,413	391,499	71,217	59,980	1,136,265	310,484	30,339	180,685	433,045	1,614,989
9 Finance Department	66,154	376,404	73,911	79,907	274,328	188,345	46,453	60,653	222,529	285,797
10 Insurance	14	234	118	60	243	162	15	148	146	891
11 Workers Compensation	5	492	123	58	2,244	168	68	95	54	2,683
12 Public Works - Engineering Svcs	0	0	(43,710)	(25,462)	0	(41,625)	0	0	(1,771)	(134,889)
13 Public Works - Fleet Svcs	0	148	11,962	5,391	1,299	3,153	5,684	133	355	104,962
30 Public Works - Traffic Engineering	0	34,391	0	0	103,183	21,892	0	0	7,738	449,311
31 Department of Civil Rights	14,385	41,772	8,601	7,999	150,727	34,916	3,343	23,027	58,291	183,825
39 Common Council	18,571	53,930	11,105	10,327	194,596	45,078	4,316	29,729	75,256	237,326
Total Current Allocations	\$514,989	\$1,116,806	\$222,830	\$184,191	\$2,739,145	\$829,526	\$119,230	\$449,754	\$3,889,029	\$5,765,080

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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 - Transportation	Assessor	PCED-Office of the Director	PCED- Economic Development Division
1 Building Depreciation	\$1,345,844	\$37,589	\$1,727	\$537,910	\$13,912	\$2,391,277	\$24,531	\$13,458	\$189,165	\$195,091
2 Equipment Depreciation	512,516	0	0	321,528	5,061	209,398	0	0	20,075	4,063
3 Employee Assistance Program	99,668	40,787	0	20,568	168	15,756	336	2,469	693	3,013
5 Mayor	245,377	0	0	136,947	1,119	104,908	2,238	14,545	2,573	11,188
6 Attorney's Office	123,631	189,963	0	13,013	0	29,582	8,719	198,839	0	131,772
7 Human Resources	397,982	0	0	221,166	1,688	164,011	3,376	22,826	3,882	17,762
8 Information Technology	1,170,226	370,586	939	661,715	4,910	611,174	10,759	90,181	40,835	62,245
9 Finance Department	183,220	289,445	2,199	328,963	16,858	214,137	22,942	17,586	2,130	50,103
10 Insurance	326	0	1	441	4	282	1	34	1	6
11 Workers Compensation	3,002	0	0	1,385	1	773	1	40	1	5
12 Public Works - Engineering Svcs	379,248	(4,601)	0	325,355	(10,243)	(8,608)	5,071	0	(7,823)	(27,957)
13 Public Works - Fleet Svcs	106,784	2,866	0	375,181	1,562	59,566	0	0	0	0
30 Public Works - Traffic Engineering	205,988	5,526	0	104,694	0	37,108	0	0	0	0
31 Department of Civil Rights	139,735	0	0	77,987	637	59,742	1,274	8,283	1,465	6,371
39 Common Council	180,404	0	0	100,685	823	77,130	1,645	10,693	1,892	8,226
Total Current Allocations	\$5,093,952	\$932,163	\$4,866	\$3,227,539	\$36,499	\$3,966,237	\$80,892	\$378,956	\$254,889	\$461,886

**CITY OF MADISON, WISCONSIN
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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 Comers	TID #39- Stoughton Road	TID #42- Wingra	TID #46- Research Park	Community Development Authority
1 Building Depreciation	\$272,238	\$192,756	\$279,891	\$192,431	\$6,285	\$0	\$0	\$0	\$0	\$3,279
2 Equipment Depreciation	0	0	645	66,177	0	0	0	0	0	0
3 Employee Assistance Program	6,779	8,176	6,733	5,202	1,354	0	0	0	0	301
5 Mayor	25,174	30,362	25,005	19,318	4,049	0	0	0	0	1,119
6 Attorney's Office	241,595	10,564	56,722	153,980	1,246	0	0	0	0	49,430
7 Human Resources	40,185	47,132	42,134	30,469	6,109	0	0	0	0	1,688
8 Information Technology	157,179	151,024	155,230	229,132	38,665	0	0	0	0	4,441
9 Finance Department	133,553	399,978	158,118	100,978	7,428	0	0	0	0	5,462
10 Insurance	117	200	42	10	1	0	0	0	0	0
11 Workers Compensation	86	93	9	8	1	0	0	0	0	0
12 Public Works - Engineering Svcs	(57,343)	39,847	(40,770)	(39,395)	0	0	0	0	0	(80,430)
13 Public Works - Fleet Svcs	353	2,063	0	0	0	0	0	0	0	261
30 Public Works - Traffic Engineering	4,109	0	0	0	0	0	0	0	0	0
31 Department of Civil Rights	14,336	17,290	14,240	11,001	2,306	0	0	0	0	637
39 Common Council	18,508	22,323	18,384	14,203	2,977	0	0	0	0	823
Total Current Allocations	\$856,867	\$921,808	\$716,382	\$783,515	\$70,421	\$0	\$0	\$0	\$0	\$(12,990)

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

ACTUAL FY 2022
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Summary Schedule

Department	Room Tax Commission	Debt Service	Capital Projects	Special Assessment Revolving Fund	Impact Fees	City Channel/Med ia Services	All Other Depts./Progr ams	Monona Police	Monona Fire	Dane Co. Emerg
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$7,606	\$8,398	\$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	12,815	0	0	0
5 Mayor	0	0	0	0	0	0	0	0	0	0
6 Attorney's Office	0	0	0	0	2,749	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	33,993	14,888	522,248	8,854	4,447	0	1,355,077	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	529,185	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	9,728	2,375	4,855
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	\$33,993	\$14,888	\$522,248	\$8,854	\$7,197	\$7,606	\$1,905,476	\$9,728	\$2,375	\$4,855

**CITY OF MADISON, WISCONSIN
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Summary Schedule

Department	Dane Co. Sheriff	Dane Co. Juv Detention	Dane Co. PSC	Dane Co. Highway	Madison College	UW Hospital	UW Police	VA Hospital	Overture Center	WI Capitol Police
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Employee Assistance Program	0	0	0	0	0	0	0	0	0	0
5 Mayor	0	0	0	0	0	0	0	0	0	0
6 Attorney's Office	0	0	0	0	0	0	0	0	0	0
7 Human Resources	0	0	0	0	0	0	0	0	0	0
8 Information Technology	0	0	0	0	0	0	0	0	0	0
9 Finance Department	0	0	0	0	0	0	0	0	0	0
10 Insurance	0	0	0	0	0	0	0	0	0	0
11 Workers Compensation	0	0	0	0	0	0	0	0	0	0
12 Public Works - Engineering Svcs	0	0	0	0	0	0	0	0	0	0
13 Public Works - Fleet Svcs	0	0	0	0	0	0	0	0	0	0
30 Public Works - Traffic Engineering	67,147	3,320	0	9,709	5,942	10,466	113,667	9,359	10,639	31,917
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	\$67,147	\$3,320	\$0	\$9,709	\$5,942	\$10,466	\$113,667	\$9,359	\$10,639	\$31,917

**CITY OF MADISON, WISCONSIN
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Summary Schedule

Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$8,432,787
2 Equipment Depreciation	0	2,686,129
3 Employee Assistance Program	0	477,478
5 Mayor	0	1,549,145
6 Attorney's Office	0	2,390,171
7 Human Resources	0	2,410,992
8 Information Technology	0	8,165,156
9 Finance Department	0	5,547,090
10 Insurance	0	3,498
11 Workers Compensation	0	11,397
12 Public Works - Engineering Svcs	0	754,079
13 Public Works - Fleet Svcs	0	681,723
30 Public Works - Traffic Engineering	0	1,253,068
31 Department of Civil Rights	0	882,191
39 Common Council	0	1,138,949
Total Current Allocations	<u>\$0</u>	<u>\$36,383,851</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 an GASB statements and standards. The annual General Fund depreciation expense for buildings/building improvements is allowable for allocation. Building Depreciation has been identified and is allocated as follows:

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

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

ACTUAL FY 2022
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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific
Personnel Costs							
Salaries	S	0	0	0	0	0	0
Salary % Split			.00%	.00%	.00%	.00%	.00%
Benefits	S	0	0	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0	0	0
Services & Supplies Cost							
Building Depreciation Expense	P	9,221,925	0	358,693	1,440,999	29,943	7,392,290
Subtotal - Services & Supplies		9,221,925	0	358,693	1,440,999	29,943	7,392,290
Department Cost Total		9,221,925	0	358,693	1,440,999	29,943	7,392,290
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		9,221,925	0	358,693	1,440,999	29,943	7,392,290
General Admin Distribution			0	0	0	0	0
Grand Total		\$9,221,925		\$358,693	\$1,440,999	\$29,943	\$7,392,290

**CITY OF MADISON, WISCONSIN
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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

No Indirect Costs

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

ACTUAL FY 2022
8/10/2023

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%	\$11,805	\$0	\$11,805	\$0	\$11,805
5 Mayor	3,157	2.50%	8,969	0	8,969	0	8,969
6 Attorney's Office	4,799	3.80%	13,634	0	13,634	0	13,634
8 Information Technology	11,252	8.91%	31,968	0	31,968	0	31,968
9 Finance Department	10,025	7.94%	28,482	0	28,482	0	28,482
12 Public Works - Engineering Svcs	8,690	6.88%	24,689	0	24,689	0	24,689
22 Police Department	47,075	37.29%	133,745	0	133,745	0	133,745
24 Public Health Madison and Dane Coun	13,000	10.30%	36,934	0	36,934	0	36,934
25 Office of Independent Monitor	608	0.48%	1,727	0	1,727	0	1,727
28 Public Works - Parks	6,572	5.21%	18,672	0	18,672	0	18,672
31 Department of Civil Rights	3,256	2.58%	9,251	0	9,251	0	9,251
32 Assessor	4,737	3.75%	13,458	0	13,458	0	13,458
39 Common Council	1,080	0.86%	3,068	0	3,068	0	3,068
40 Municipal Court	2,212	1.75%	6,285	0	6,285	0	6,285
51 City Channel/Media Services	2,677	2.12%	7,606	0	7,606	0	7,606
52 All Other Depts./Programs	2,956	2.34%	8,398	0	8,398	0	8,398
Subtotal	126,251	100.00%	358,693	0	358,693	0	358,693
Direct Bills					0		0
Total					\$358,693		\$358,693

Basis Units: Usable Square Footage Occupied by Department

Source:

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

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Madison Municipal Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Human Resources	3,900	10.99%	\$158,396	\$0	\$158,396	\$0	\$158,396
18 Parking Utility	1,661	4.68%	67,461	0	67,461	0	67,461
29 Public Works - Transportation	604	1.70%	24,531	0	24,531	0	24,531
30 Public Works - Traffic Engineering	3,661	10.32%	148,689	0	148,689	0	148,689
33 PCED-Office of the Director	901	2.54%	36,594	0	36,594	0	36,594
34 PCED-Economic Development Division	3,268	9.21%	132,728	0	132,728	0	132,728
35 Planning & Development-Building Inspection	6,703	18.89%	272,238	0	272,238	0	272,238
36 Planning & Development-CDA Housing	4,746	13.38%	192,756	0	192,756	0	192,756
37 Planning & Development-Community Development	5,298	14.93%	215,175	0	215,175	0	215,175
38 Planning & Development-Planning Division	4,738	13.35%	192,431	0	192,431	0	192,431
Subtotal	35,480	100.00%	1,440,999	0	1,440,999	0	1,440,999
Direct Bills					0		0
Total					\$1,440,999		\$1,440,999

Basis Units: Usable Square Footage Occupied by Department

Source:

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

ACTUAL FY 2022
8/10/2023

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%	10,181	0	10,181	0	10,181
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 2022
8/10/2023

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	0.28%	20,728	0	20,728	0	20,728
8 Information Technology	12,805.16	0.17%	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	195,748.97	2.65%	195,749	0	195,749	0	195,749
14 Water Utility	4,128.33	0.06%	4,128	0	4,128	0	4,128
19 Golf Enterprise	13,404.75	0.18%	13,405	0	13,405	0	13,405
21 Madison Public Library	1,665,671.20	22.53%	1,665,671	0	1,665,671	0	1,665,671
22 Police Department	808,511.36	10.94%	808,511	0	808,511	0	808,511
23 Fire Department	1,345,844.44	18.21%	1,345,844	0	1,345,844	0	1,345,844
24 Public Health Madison and Dane Coun	655.00	0.01%	655	0	655	0	655
26 Public Works - Streets	537,910.04	7.28%	537,910	0	537,910	0	537,910
27 Public Works - Landfill	13,911.71	0.19%	13,912	0	13,912	0	13,912
28 Public Works - Parks	2,362,424.84	31.96%	2,362,425	0	2,362,425	0	2,362,425
30 Public Works - Traffic Engineering	118,090.74	1.60%	118,091	0	118,091	0	118,091
33 PCED-Office of the Director	152,571.15	2.06%	152,571	0	152,571	0	152,571
34 PCED-Economic Development Divisior	62,362.70	0.84%	62,363	0	62,363	0	62,363
37 Planning & Development-Community C	64,716.15	0.88%	64,716	0	64,716	0	64,716
45 Community Development Authority	3,278.57	0.04%	3,279	0	3,279	0	3,279
Subtotal	7,392,289.97	100.00%	7,392,290	0	7,392,290	0	7,392,290
Direct Bills					0		0
Total					\$7,392,290		\$7,392,290

Basis Units: Buiding Depreciation by Dept
Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:1 Building Depreciation

Department	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific	Total
4 City Clerk	\$11,805	\$0	\$0	\$0	\$11,805
5 Mayor	8,969	0	0	609	9,579
6 Attorney's Office	13,634	0	0	20,728	34,363
7 Human Resources	0	158,396	0	0	158,396
8 Information Technology	31,968	0	0	12,805	44,773
9 Finance Department	28,482	0	0	8,917	37,399
12 Public Works - Engineering Svcs	24,689	0	5,090	195,749	225,529
14 Water Utility	0	0	0	4,128	4,128
18 Parking Utility	0	67,461	0	0	67,461
19 Golf Enterprise	0	0	0	13,405	13,405
21 Madison Public Library	0	0	0	1,665,671	1,665,671
22 Police Department	133,745	0	14,672	808,511	956,929
23 Fire Department	0	0	0	1,345,844	1,345,844
24 Public Health Madison and Dane Coun	36,934	0	0	655	37,589
25 Office of Independent Monitor	1,727	0	0	0	1,727
26 Public Works - Streets	0	0	0	537,910	537,910
27 Public Works - Landfill	0	0	0	13,912	13,912
28 Public Works - Parks	18,672	0	10,181	2,362,425	2,391,277
29 Public Works - Transportation	0	24,531	0	0	24,531
30 Public Works - Traffic Engineering	0	148,689	0	118,091	266,780
31 Department of Civil Rights	9,251	0	0	0	9,251
32 Assessor	13,458	0	0	0	13,458
33 PCED-Office of the Director	0	36,594	0	152,571	189,165
34 PCED-Economic Development Divisor	0	132,728	0	62,363	195,091
35 Planning & Development-Building Insp	0	272,238	0	0	272,238
36 Planning & Development-CDA Housing	0	192,756	0	0	192,756
37 Planning & Development-Community C	0	215,175	0	64,716	279,891
38 Planning & Development-Planning Divi	0	192,431	0	0	192,431
39 Common Council	3,068	0	0	0	3,068
40 Municipal Court	6,285	0	0	0	6,285
45 Community Development Authority	0	0	0	3,279	3,279
51 City Channel/Media Services	7,606	0	0	0	7,606
52 All Other Depts./Programs	8,398	0	0	0	8,398
Total	\$358,693	\$1,440,999	\$29,943	\$7,392,290	\$9,221,925

CITY OF MADISON, WISCONSIN

FY 2022 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 2022
8/10/2023

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	3,641,312	0	3,641,312
Subtotal - Services & Supplies		3,641,312	0	3,641,312
Department Cost Total		3,641,312	0	3,641,312
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		3,641,312	0	3,641,312
General Admin Distribution			0	0
Grand Total		\$3,641,312		\$3,641,312

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

No Indirect Costs

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

ACTUAL FY 2022
8/10/2023

Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	24,791.76	0.68%	\$24,792	\$0	\$24,792	\$0	\$24,792
8 Information Technology	421,259.86	11.57%	421,260	0	421,260	0	421,260
9 Finance Department	58,251.56	1.60%	58,252	0	58,252	0	58,252
12 Public Works - Engineering Svcs	65,235.06	1.79%	65,235	0	65,235	0	65,235
13 Public Works - Fleet Svcs	164,622.04	4.52%	164,622	0	164,622	0	164,622
15 Sewer Utility	46,372.95	1.27%	46,373	0	46,373	0	46,373
16 Stormwater Utility	516.19	0.01%	516	0	516	0	516
21 Madison Public Library	923,524.62	25.36%	923,525	0	923,525	0	923,525
22 Police Department	551,460.58	15.14%	551,461	0	551,461	0	551,461
23 Fire Department	512,516.23	14.08%	512,516	0	512,516	0	512,516
26 Public Works - Streets	321,528.22	8.83%	321,528	0	321,528	0	321,528
27 Public Works - Landfill	5,060.56	0.14%	5,061	0	5,061	0	5,061
28 Public Works - Parks	209,398.30	5.75%	209,398	0	209,398	0	209,398
30 Public Works - Traffic Engineering	245,814.75	6.75%	245,815	0	245,815	0	245,815
33 PCED-Office of the Director	20,074.58	0.55%	20,075	0	20,075	0	20,075
34 PCED-Economic Development Divisor	4,063.00	0.11%	4,063	0	4,063	0	4,063
37 Planning & Development-Community C	644.95	0.02%	645	0	645	0	645
38 Planning & Development-Planning Divi	66,176.76	1.82%	66,177	0	66,177	0	66,177
Subtotal	3,641,311.97	100.00%	3,641,312	0	3,641,312	0	3,641,312
Direct Bills					0		0
Total					\$3,641,312		\$3,641,312

Basis Units: General Fund Equipment Depreciation by Dept

Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Total
4 City Clerk	\$24,792	\$24,792
8 Information Technology	421,260	421,260
9 Finance Department	58,252	58,252
12 Public Works - Engineering Svcs	65,235	65,235
13 Public Works - Fleet Svcs	164,622	164,622
15 Sewer Utility	46,373	46,373
16 Stormwater Utility	516	516
21 Madison Public Library	923,525	923,525
22 Police Department	551,461	551,461
23 Fire Department	512,516	512,516
26 Public Works - Streets	321,528	321,528
27 Public Works - Landfill	5,061	5,061
28 Public Works - Parks	209,398	209,398
30 Public Works - Traffic Engineering	245,815	245,815
33 PCED-Office of the Director	20,075	20,075
34 PCED-Economic Development Divisor	4,063	4,063
37 Planning & Development-Community C	645	645
38 Planning & Development-Planning Divi	66,177	66,177
Total	\$3,641,312	\$3,641,312

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 2022
8/10/2023

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	326,934	89,940	178,277	58,717	0	0
Salary % Split			27.51%	54.53%	17.96%	.00%	.00%
Benefits	S	111,683	30,724	60,900	20,058	0	0
Subtotal - Personnel Costs		438,617	120,663	239,178	78,776	0	0
Services & Supplies Cost							
Office Supplies	S	147	40	80	26	0	0
Copy Printing Supplies	S	96	26	52	17	0	0
Furniture	S	0	0	0	0	0	0
Hardware Supplies	S	317	87	173	57	0	0
Software Licenses & Supplies	S	0	0	0	0	0	0
Postage	S	2,400	660	1,309	431	0	0
Work Supplies	S	786	216	429	141	0	0
Program Supplies	S	0	0	0	0	0	0
Telephone	S	239	66	130	43	0	0
Telephone Maint	D	0	0	0	0	0	0
Cellular Telephone	S	700	193	382	126	0	0
System Communication Internet	S	1,485	409	810	267	0	0
Facility Rental	S	0	0	0	0	0	0
Custodial Building Use Charges	S	2,100	578	1,145	377	0	0
System and Software Maintenance	S	7,840	2,157	4,275	1,408	0	0
Recruitment	S	0	0	0	0	0	0
Conferences and Training	S	1,712	471	933	307	0	0
Memberships	S	723	199	394	130	0	0
Storage Services	S	0	0	0	0	0	0
Consulting Services	P	40,688	0	0	0	32,288	8,400
Security Services	S	1,682	463	917	302	0	0
Permits & Licenses	S	0	0	0	0	0	0
ID Charge from Insurance	S	759	209	414	136	0	0

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

ACTUAL FY 2022
8/10/2023

A. Department Costs

Dept:3 Employee Assistance Program

Description		Amount	General Admin	EAP Service Delivery	Critical Incidents	External EAP	External CISM
ID Charge from Workers Comp	S	165	45	90	30	0	0
Principal Leases	D	5,982	0	0	0	0	0
Interest Leases	D	579	0	0	0	0	0
Transfer in from Grants	S	0	0	0	0	0	0
Subtotal - Services & Supplies		68,400	5,819	11,534	3,799	32,288	8,400
Department Cost Total		507,016	126,482	250,712	82,574	32,288	8,400
Adjustments to Cost							
Telephone Maint	D	0	0	0	0	0	0
Principal Leases	D	(5,982)	0	0	0	0	0
Interest Leases	D	(579)	0	0	0	0	0
Subtotal - Adjustments		(6,560)	0	0	0	0	0
Total Costs After Adjustments		500,456	126,482	250,712	82,574	32,288	8,400
General Admin Distribution			(126,482)	95,145	31,337	0	0
Grand Total		\$500,456		\$345,857	\$113,911	\$32,288	\$8,400

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

ACTUAL FY 2022
8/10/2023

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	\$273	\$205	\$68	\$0	\$0
3 Critical Incidents	0	50	38	12	0	0
3 External EAP	0	42	32	10	0	0
Subtotal - Employee Assistance Program	0	365	274	90	0	0
5 City Operational Oversight	0	1,909	1,436	473	0	0
Subtotal - Mayor	0	1,909	1,436	473	0	0
7 HR Services	0	2,065	1,554	512	0	0
7 Accommodation & FMLA Admin	0	431	324	107	0	0
7 Compensation & Hiring Admin	0	1,234	928	306	0	0
Subtotal - Human Resources	0	3,730	2,806	924	0	0
8 Help Desk	0	1,763	1,326	437	0	0
8 Network Operations	0	1,980	1,490	491	0	0
8 Media Services	0	865	651	214	0	0
8 Application Development	0	3,931	2,957	974	0	0
8 Web	0	1,323	996	328	0	0
8 Collaboration Tools	0	410	308	102	0	0
Subtotal - Information Technology	0	10,272	7,727	2,545	0	0
9 General Acctg & Reporting	0	1,080	812	268	0	0
9 Budget Management	0	332	250	82	0	0
9 Payroll	0	916	689	227	0	0
Subtotal - Finance Department	0	2,327	1,751	577	0	0
10 Insurance	0	1	1	0	0	0
Subtotal - Insurance	0	1	1	0	0	0
11 Workers Comp	0	1	0	0	0	0
Subtotal - Workers Compensation	0	1	0	0	0	0
31 Internal Support	0	1,259	947	312	0	0
Subtotal - Department of Civil Rights	0	1,259	947	312	0	0
39 Citywide Support	0	1,602	1,205	397	0	0
Subtotal - Common Council	0	1,602	1,205	397	0	0
Total Incoming	0	21,466	16,148	5,318	0	0
C. Total Allocated		\$521,922	\$362,004	\$119,230	\$32,288	\$8,400
			69.36%	22.84%	6.19%	1.61%

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

ACTUAL FY 2022
8/10/2023

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	0.50	0.08%	\$273	\$0	\$273	\$0	\$273
4 City Clerk	5.67	0.89%	3,081	0	3,081	144	3,225
5 Mayor	2.27	0.36%	1,233	0	1,233	58	1,291
6 Attorney's Office	3.04	0.48%	1,649	0	1,649	77	1,726
7 Human Resources	2.40	0.38%	1,303	0	1,303	61	1,364
8 Information Technology	7.22	1.13%	3,918	0	3,918	183	4,101
9 Finance Department	6.28	0.99%	3,407	0	3,407	159	3,566
12 Public Works - Engineering Svcs	16.63	2.61%	9,031	0	9,031	422	9,453
13 Public Works - Fleet Svcs	4.70	0.74%	2,552	0	2,552	119	2,671
14 Water Utility	15.78	2.48%	8,568	0	8,568	400	8,968
15 Sewer Utility	3.25	0.51%	1,764	0	1,764	82	1,847
16 Stormwater Utility	3.02	0.47%	1,641	0	1,641	77	1,717
17 Metro Transit	68.20	10.71%	37,030	0	37,030	1,730	38,760
18 Parking Utility	15.80	2.48%	8,578	0	8,578	401	8,979
19 Golf Enterprise	1.26	0.20%	686	0	686	32	718
20 Monona Terrace	12.63	1.98%	6,857	0	6,857	320	7,178
21 Madison Public Library	31.97	5.02%	17,359	0	17,359	811	18,170
22 Police Department	140.50	22.06%	76,282	0	76,282	3,564	79,846
23 Fire Department	106.80	16.77%	57,986	0	57,986	2,709	60,695
24 Public Health Madison and Dane Coun	43.70	6.86%	23,729	0	23,729	1,109	24,838
26 Public Works - Streets	29.46	4.62%	15,996	0	15,996	747	16,743
27 Public Works - Landfill	0.24	0.04%	131	0	131	6	137
28 Public Works - Parks	22.57	3.54%	12,254	0	12,254	573	12,826
29 Public Works - Transportation	0.48	0.08%	261	0	261	12	274
30 Public Works - Traffic Engineering	10.60	1.66%	5,756	0	5,756	269	6,025
31 Department of Civil Rights	2.63	0.41%	1,426	0	1,426	67	1,492
32 Assessor	3.27	0.51%	1,774	0	1,774	83	1,857
33 PCED-Office of the Director	1.17	0.18%	633	0	633	30	663
34 PCED-Economic Development Divisor	5.07	0.80%	2,753	0	2,753	129	2,882
35 Planning & Development-Building Insp	11.41	1.79%	6,194	0	6,194	289	6,484
36 Planning & Development-CDA Housing	13.76	2.16%	7,471	0	7,471	349	7,820
37 Planning & Development-Community C	11.33	1.78%	6,153	0	6,153	287	6,440
38 Planning & Development-Planning Divi	8.76	1.37%	4,754	0	4,754	222	4,976
39 Common Council	2.86	0.45%	1,554	0	1,554	73	1,627
40 Municipal Court	1.26	0.20%	687	0	687	32	719
45 Community Development Authority	0.51	0.08%	275	0	275	13	288
52 All Other Depts./Programs	20.00	3.14%	10,859	0	10,859	507	11,366

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

ACTUAL FY 2022
8/10/2023

EAP Service Delivery Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	637.00	100.00%	345,857	0	345,857	16,148	362,004
Direct Bills					0		0
Total					\$345,857		\$362,004
Basis Units: # of Internal Contacts							
Source:							

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

ACTUAL FY 2022
8/10/2023

Critical Incidents Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	0.02	0.04%	\$50	\$0	\$50	\$0	\$50
4 City Clerk	0.18	0.49%	564	0	564	26	590
5 Mayor	0.27	0.72%	823	0	823	38	861
6 Attorney's Office	0.10	0.26%	302	0	302	14	316
7 Human Resources	0.08	0.21%	238	0	238	11	250
8 Information Technology	0.23	0.63%	717	0	717	33	750
9 Finance Department	0.20	0.55%	623	0	623	29	652
12 Public Works - Engineering Svcs	0.31	0.83%	948	0	948	44	993
13 Public Works - Fleet Svcs	0.09	0.24%	268	0	268	13	280
14 Water Utility	0.29	0.79%	900	0	900	42	942
15 Sewer Utility	0.06	0.16%	185	0	185	9	194
16 Stormwater Utility	0.06	0.15%	172	0	172	8	180
17 Metro Transit	0.81	2.19%	2,500	0	2,500	117	2,616
18 Parking Utility	0.19	0.51%	579	0	579	27	606
19 Golf Enterprise	0.02	0.06%	72	0	72	3	75
20 Monona Terrace	1.49	4.02%	4,575	0	4,575	214	4,788
21 Madison Public Library	3.76	10.17%	11,580	0	11,580	541	12,121
22 Police Department	13.04	35.23%	40,133	0	40,133	1,875	42,008
23 Fire Department	9.91	26.78%	30,507	0	30,507	1,425	31,932
24 Public Health Madison and Dane Coun	4.06	10.96%	12,484	0	12,484	583	13,067
26 Public Works - Streets	0.55	1.47%	1,680	0	1,680	78	1,758
27 Public Works - Landfill	0.00	0.01%	14	0	14	1	14
28 Public Works - Parks	0.42	1.13%	1,287	0	1,287	60	1,347
29 Public Works - Transportation	0.01	0.02%	27	0	27	1	29
30 Public Works - Traffic Engineering	0.20	0.53%	604	0	604	28	633
31 Department of Civil Rights	0.08	0.23%	261	0	261	12	273
32 Assessor	0.11	0.28%	324	0	324	15	340
39 Common Council	0.34	0.91%	1,037	0	1,037	48	1,085
40 Municipal Court	0.15	0.40%	458	0	458	21	479
Subtotal	37.00	100.00%	113,911	0	113,911	5,318	119,230
Direct Bills					0		0
Total					\$113,911		\$119,230

Basis Units: # of Critical Incident Debriefings
Source:

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

ACTUAL FY 2022
8/10/2023

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	0.41	0.13%	\$42	\$0	\$42	\$0	\$42
4 City Clerk	4.58	1.47%	474	0	474	0	474
5 Mayor	2.18	0.70%	226	0	226	0	226
6 Attorney's Office	2.45	0.79%	254	0	254	0	254
7 Human Resources	1.94	0.62%	200	0	200	0	200
8 Information Technology	5.82	1.87%	602	0	602	0	602
9 Finance Department	5.06	1.62%	524	0	524	0	524
12 Public Works - Engineering Svcs	7.70	2.47%	797	0	797	0	797
13 Public Works - Fleet Svcs	2.18	0.70%	225	0	225	0	225
14 Water Utility	7.31	2.34%	756	0	756	0	756
15 Sewer Utility	1.50	0.48%	156	0	156	0	156
16 Stormwater Utility	1.40	0.45%	145	0	145	0	145
17 Metro Transit	17.86	5.73%	1,848	0	1,848	0	1,848
18 Parking Utility	4.14	1.33%	428	0	428	0	428
19 Golf Enterprise	0.58	0.19%	60	0	60	0	60
20 Monona Terrace	12.13	3.89%	1,256	0	1,256	0	1,256
21 Madison Public Library	30.72	9.85%	3,179	0	3,179	0	3,179
22 Police Department	67.11	21.51%	6,945	0	6,945	0	6,945
23 Fire Department	51.01	16.35%	5,279	0	5,279	0	5,279
24 Public Health Madison and Dane Coun	20.88	6.69%	2,160	0	2,160	0	2,160
26 Public Works - Streets	13.64	4.37%	1,411	0	1,411	0	1,411
27 Public Works - Landfill	0.11	0.04%	12	0	12	0	12
28 Public Works - Parks	10.45	3.35%	1,081	0	1,081	0	1,081
29 Public Works - Transportation	0.22	0.07%	23	0	23	0	23
30 Public Works - Traffic Engineering	4.91	1.57%	508	0	508	0	508
31 Department of Civil Rights	2.12	0.68%	219	0	219	0	219
32 Assessor	2.63	0.84%	273	0	273	0	273
33 PCED-Office of the Director	0.29	0.09%	30	0	30	0	30
34 PCED-Economic Development Divisor	1.27	0.41%	131	0	131	0	131
35 Planning & Development-Building Insp	2.85	0.91%	295	0	295	0	295
36 Planning & Development-CDA Housing	3.44	1.10%	356	0	356	0	356
37 Planning & Development-Community C	2.83	0.91%	293	0	293	0	293
38 Planning & Development-Planning Divi	2.19	0.70%	227	0	227	0	227
39 Common Council	2.75	0.88%	285	0	285	0	285
40 Municipal Court	1.22	0.39%	126	0	126	0	126
45 Community Development Authority	0.13	0.04%	13	0	13	0	13
52 All Other Depts./Programs	14.00	4.49%	1,449	0	1,449	0	1,449

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

ACTUAL FY 2022
8/10/2023

External EAP Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	312.00	100.00%	32,288	0	32,288	0	32,288
Direct Bills					0		0
Total					\$32,288		\$32,288
Basis Units: # of External Contacts							
Source:							

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

ACTUAL FY 2022
8/10/2023

External CISM Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Mayor	0.09	0.64%	\$53	\$0	\$53	\$0	\$53
12 Public Works - Engineering Svcs	0.62	4.40%	370	0	370	0	370
13 Public Works - Fleet Svcs	0.17	1.24%	104	0	104	0	104
14 Water Utility	0.58	4.17%	351	0	351	0	351
15 Sewer Utility	0.12	0.86%	72	0	72	0	72
16 Stormwater Utility	0.11	0.80%	67	0	67	0	67
19 Golf Enterprise	0.05	0.33%	28	0	28	0	28
20 Monona Terrace	0.50	3.54%	297	0	297	0	297
21 Madison Public Library	1.25	8.96%	752	0	752	0	752
22 Police Department	3.86	27.59%	2,317	0	2,317	0	2,317
23 Fire Department	2.94	20.97%	1,762	0	1,762	0	1,762
24 Public Health Madison and Dane Coun	1.20	8.58%	721	0	721	0	721
26 Public Works - Streets	1.09	7.79%	655	0	655	0	655
27 Public Works - Landfill	0.01	0.06%	5	0	5	0	5
28 Public Works - Parks	0.84	5.97%	502	0	502	0	502
29 Public Works - Transportation	0.02	0.13%	11	0	11	0	11
30 Public Works - Traffic Engineering	0.39	2.80%	236	0	236	0	236
39 Common Council	0.11	0.80%	67	0	67	0	67
40 Municipal Court	0.05	0.35%	30	0	30	0	30
Subtotal	14.00	100.00%	8,400	0	8,400	0	8,400
Direct Bills					0		0
Total					\$8,400		\$8,400

Basis Units: # of External Critical Incident Debriefings

Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:3 Employee Assistance Program

Department	EAP Service Delivery	Critical Incidents	External EAP	External CISM	Total
3 Employee Assistance Program	\$273	\$50	\$42	\$0	\$365
4 City Clerk	3,225	590	474	0	4,288
5 Mayor	1,291	861	226	53	2,431
6 Attorney's Office	1,726	316	254	0	2,296
7 Human Resources	1,364	250	200	0	1,814
8 Information Technology	4,101	750	602	0	5,454
9 Finance Department	3,566	652	524	0	4,742
12 Public Works - Engineering Svcs	9,453	993	797	370	11,612
13 Public Works - Fleet Svcs	2,671	280	225	104	3,281
14 Water Utility	8,968	942	756	351	11,017
15 Sewer Utility	1,847	194	156	72	2,268
16 Stormwater Utility	1,717	180	145	67	2,110
17 Metro Transit	38,760	2,616	1,848	0	43,225
18 Parking Utility	8,979	606	428	0	10,013
19 Golf Enterprise	718	75	60	28	882
20 Monona Terrace	7,178	4,788	1,256	297	13,519
21 Madison Public Library	18,170	12,121	3,179	752	34,222
22 Police Department	79,846	42,008	6,945	2,317	131,116
23 Fire Department	60,695	31,932	5,279	1,762	99,668
24 Public Health Madison and Dane Coun	24,838	13,067	2,160	721	40,787
26 Public Works - Streets	16,743	1,758	1,411	655	20,568
27 Public Works - Landfill	137	14	12	5	168
28 Public Works - Parks	12,826	1,347	1,081	502	15,756
29 Public Works - Transportation	274	29	23	11	336
30 Public Works - Traffic Engineering	6,025	633	508	236	7,401
31 Department of Civil Rights	1,492	273	219	0	1,984
32 Assessor	1,857	340	273	0	2,469
33 PCED-Office of the Director	663	0	30	0	693
34 PCED-Economic Development Divisor	2,882	0	131	0	3,013
35 Planning & Development-Building Insp	6,484	0	295	0	6,779
36 Planning & Development-CDA Housing	7,820	0	356	0	8,176
37 Planning & Development-Community C	6,440	0	293	0	6,733
38 Planning & Development-Planning Divi	4,976	0	227	0	5,202
39 Common Council	1,627	1,085	285	67	3,064
40 Municipal Court	719	479	126	30	1,354
45 Community Development Authority	288	0	13	0	301
52 All Other Depts./Programs	11,366	0	1,449	0	12,815
Total	\$362,004	\$119,230	\$32,288	\$8,400	\$521,922

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 2022
8/10/2023

A. Department Costs

Dept:5 Mayor

Description		Amount	General Admin	City Operational Oversight
Personnel Costs				
Salaries	S1	1,172,643	0	1,172,643
Salary % Split			.00%	100.00%
Benefits	S	294,872	0	294,872
Subtotal - Personnel Costs		1,467,514	0	1,467,514
Services & Supplies Cost				
Office Supplies	S	1,151	0	1,151
Copy Printing Supplies	S	1,084	0	1,084
Hardware Supplies	S	0	0	0
Postage	S	3,205	0	3,205
Books and Subscriptions	S	867	0	867
Work Supplies	S	0	0	0
Food and Beverage	S	115	0	115
Telephone	S	730	0	730
Telephone Maint	D	0	0	0
Cellular Telephone	S	0	0	0
Facility Rental	S	0	0	0
Custodial Building Use Charges	S	33,072	0	33,072
Mileage	S	0	0	0
Conferences and Training	S	12,459	0	12,459
Memberships	S	7,250	0	7,250
Storage Services	S	55	0	55
Advertising Services	S	1,264	0	1,264
Other Services and Expenses	S	2,016	0	2,016
Grants	D	0	0	0
Community Agency Contracts	D	0	0	0
ID Charge from Insurance	S	2,264	0	2,264
ID Charge from Workers Comp	S	692	0	692
Food Policy & Programming Costs	D	0	0	0

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

ACTUAL FY 2022
8/10/2023

Dept:5 Mayor

A. Department Costs

Description		Amount	General Admin	City Operational Oversight
Transfer in from Grants	S	0	0	0
Non GF Sustainability Costs	D	5,193	0	0
Subtotal - Services & Supplies		71,419	0	66,226
Department Cost Total		1,538,933	0	1,533,740
Adjustments to Cost				
Telephone Maint	D	0	0	0
Grants	D	0	0	0
Community Agency Contracts	D	0	0	0
Food Policy & Programming Costs	D	0	0	0
Non GF Sustainability Costs	D	(5,193)	0	0
Subtotal - Adjustments		(5,193)	0	0
Total Costs After Adjustments		1,533,740	0	1,533,740
General Admin Distribution			0	0
Grand Total		<u>\$1,533,740</u>		<u>\$1,533,740</u>

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Mayor

Department	First Incoming	Second Incoming	City Operational Oversight
1 City-County Building	\$8,969	\$0	\$8,969
1 Department Specific	609	0	609
Subtotal - Building Depreciation	9,579	0	9,579
3 EAP Service Delivery	1,233	58	1,291
3 Critical Incidents	823	38	861
3 External EAP	226	0	226
3 External CISM	53	0	53
Subtotal - Employee Assistance Progr	2,335	96	2,431
5 City Operational Oversight	0	6,203	6,203
Subtotal - Mayor	0	6,203	6,203
6 General Counsel & Representation	0	143,029	143,029
Subtotal - Attorney's Office	0	143,029	143,029
7 HR Services	0	6,712	6,712
7 Compensation & Hiring Admin	0	4,011	4,011
Subtotal - Human Resources	0	10,723	10,723
8 Help Desk	0	5,728	5,728
8 Network Operations	0	6,436	6,436
8 Media Services	0	2,812	2,812
8 Application Development	0	60,219	60,219
8 Web	0	4,301	4,301
8 Collaboration Tools	0	1,332	1,332
Subtotal - Information Technology	0	80,829	80,829
9 General Acctg & Reporting	0	1,732	1,732
9 Budget Management	0	1,051	1,051
9 Admin Support	0	9,222	9,222
9 Payroll	0	2,976	2,976
Subtotal - Finance Department	0	14,981	14,981
10 Insurance	0	3	3

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Mayor

Department	First Incoming	Second Incoming	City Operational Oversight
Subtotal - Insurance	\$0	\$3	\$3
11 Workers Comp	0	2	2
Subtotal - Workers Compensation	0	2	2
31 Internal Support	0	4,093	4,093
Subtotal - Department of Civil Rights	0	4,093	4,093
39 Citywide Support	0	5,208	5,208
Subtotal - Common Council	0	5,208	5,208
Total Incoming	11,914	265,166	277,080
C. Total Allocated		<u>\$1,810,820</u>	<u>\$1,810,820</u>
			100.00%

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

ACTUAL FY 2022
8/10/2023

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	0.12%	\$1,909	\$0	\$1,909	\$0	\$1,909
4 City Clerk	45.15	1.39%	21,544	0	21,544	3,715	25,260
5 Mayor	13.00	0.40%	6,203	0	6,203	0	6,203
6 Attorney's Office	24.17	0.75%	11,534	0	11,534	1,989	13,523
7 Human Resources	19.10	0.59%	9,115	0	9,115	1,572	10,687
8 Information Technology	57.43	1.77%	27,400	0	27,400	4,725	32,126
9 Finance Department	49.93	1.54%	23,825	0	23,825	4,109	27,934
12 Public Works - Engineering Svcs	138.21	4.27%	65,944	0	65,944	11,373	77,316
13 Public Works - Fleet Svcs	39.06	1.21%	18,634	0	18,634	3,214	21,848
14 Water Utility	131.13	4.05%	62,563	0	62,563	10,790	73,353
15 Sewer Utility	27.00	0.83%	12,882	0	12,882	2,222	15,104
16 Stormwater Utility	25.11	0.78%	11,981	0	11,981	2,066	14,047
17 Metro Transit	473.14	14.61%	225,748	0	225,748	38,933	264,680
18 Parking Utility	109.60	3.38%	52,295	0	52,295	9,019	61,313
19 Golf Enterprise	10.49	0.32%	5,006	0	5,006	863	5,870
20 Monona Terrace	72.28	2.23%	34,488	0	34,488	5,948	40,436
21 Madison Public Library	182.98	5.65%	87,303	0	87,303	15,056	102,359
22 Police Department	577.03	17.81%	275,318	0	275,318	47,482	322,800
23 Fire Department	438.63	13.54%	209,284	0	209,284	36,093	245,377
26 Public Works - Streets	244.81	7.56%	116,803	0	116,803	20,144	136,947
27 Public Works - Landfill	2.00	0.06%	954	0	954	165	1,119
28 Public Works - Parks	187.53	5.79%	89,477	0	89,477	15,431	104,908
29 Public Works - Transportation	4.00	0.12%	1,909	0	1,909	329	2,238
30 Public Works - Traffic Engineering	88.09	2.72%	42,030	0	42,030	7,248	49,278
31 Department of Civil Rights	20.89	0.64%	9,969	0	9,969	1,719	11,688
32 Assessor	26.00	0.80%	12,405	0	12,405	2,139	14,545
33 PCED-Office of the Director	4.60	0.14%	2,195	0	2,195	379	2,573
34 PCED-Economic Development Divisor	20.00	0.62%	9,543	0	9,543	1,646	11,188
35 Planning & Development-Building Insp	45.00	1.39%	21,471	0	21,471	3,703	25,174
36 Planning & Development-CDA Housing	54.28	1.68%	25,896	0	25,896	4,466	30,362
37 Planning & Development-Community C	44.70	1.38%	21,327	0	21,327	3,678	25,005
38 Planning & Development-Planning Divi	34.53	1.07%	16,477	0	16,477	2,842	19,318
39 Common Council	16.38	0.51%	7,816	0	7,816	1,348	9,164
40 Municipal Court	7.24	0.22%	3,454	0	3,454	596	4,049
45 Community Development Authority	2.00	0.06%	954	0	954	165	1,119

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

ACTUAL FY 2022
8/10/2023

City Operational Oversight Allocations

Dept:5 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,239.51	100.00%	1,545,654	0	1,545,654	265,166	1,810,820
Direct Bills					0		0
Total					\$1,545,654		\$1,810,820

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:5 Mayor

Department	City Operational Oversight	Total
3 Employee Assistance Program	\$1,909	\$1,909
4 City Clerk	25,260	25,260
5 Mayor	6,203	6,203
6 Attorney's Office	13,523	13,523
7 Human Resources	10,687	10,687
8 Information Technology	32,126	32,126
9 Finance Department	27,934	27,934
12 Public Works - Engineering Svcs	77,316	77,316
13 Public Works - Fleet Svcs	21,848	21,848
14 Water Utility	73,353	73,353
15 Sewer Utility	15,104	15,104
16 Stormwater Utility	14,047	14,047
17 Metro Transit	264,680	264,680
18 Parking Utility	61,313	61,313
19 Golf Enterprise	5,870	5,870
20 Monona Terrace	40,436	40,436
21 Madison Public Library	102,359	102,359
22 Police Department	322,800	322,800
23 Fire Department	245,377	245,377
26 Public Works - Streets	136,947	136,947
27 Public Works - Landfill	1,119	1,119
28 Public Works - Parks	104,908	104,908
29 Public Works - Transportation	2,238	2,238
30 Public Works - Traffic Engineering	49,278	49,278
31 Department of Civil Rights	11,688	11,688
32 Assessor	14,545	14,545
33 PCED-Office of the Director	2,573	2,573
34 PCED-Economic Development Divisor	11,188	11,188
35 Planning & Development-Building Insp	25,174	25,174
36 Planning & Development-CDA Housing	30,362	30,362
37 Planning & Development-Community C	25,005	25,005
38 Planning & Development-Planning Divi	19,318	19,318
39 Common Council	9,164	9,164
40 Municipal Court	4,049	4,049
45 Community Development Authority	1,119	1,119
Total	\$1,810,820	\$1,810,820

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 2022
8/10/2023

A. Department Costs

Dept:6 Attorney's Office

Description		Amount	General Admin	General Counsel & Representati	Ordinance Enforcement	Legislative Services
Personnel Costs						
Salaries	S1	2,303,537	249,243	1,331,905	494,800	227,589
Salary % Split			10.82%	57.82%	21.48%	9.88%
Benefits	S	685,561	74,178	396,391	147,259	67,733
Subtotal - Personnel Costs		2,989,098	323,420	1,728,296	642,058	295,323
Services & Supplies Cost						
Purchasing Card Unallocated	S	0	0	0	0	0
Office Supplies	S	1,841	199	1,065	396	182
Copy Printing Supplies	S	2,993	324	1,731	643	296
Furniture	S	1,275	138	737	274	126
Hardware Supplies	S	3,052	330	1,765	656	302
Postage	S	3,050	330	1,763	655	301
Books and Subscriptions	S	915	99	529	196	90
Food & Beverage	S	0	0	0	0	0
Telephone	S	1,409	152	815	303	139
Telephone Maint	D	0	0	0	0	0
Cellular Telephone	S	2,735	296	1,581	587	270
Systems Communication Internet	S	25,686	2,779	14,852	5,517	2,538
Custodial Building Use Charges	S	50,273	5,440	29,068	10,799	4,967
System and Software Maintenance	S	33,308	3,604	19,259	7,155	3,291
Conferences and Training	S	11,079	1,199	6,406	2,380	1,095
Memberships	S	12,919	1,398	7,470	2,775	1,276
Legal Services	S	2,311	250	1,336	496	228
Delivery Freight Charges	S	66	7	38	14	7
Storage Services	S	2,295	248	1,327	493	227
Advertising Services	S	86	9	50	19	9
Transcription Services	S	8,139	881	4,706	1,748	804
Other Services and Expenses	S	2,325	252	1,344	499	230
ID Charge from Insurance	S	4,599	498	2,659	988	454

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

ACTUAL FY 2022
8/10/2023

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	1,498	162	866	322	148
* Miscellaneous Revenue *	P	(13,145)	0	0	(13,145)	0
Subtotal - Services & Supplies		158,710	18,595	99,367	23,769	16,979
Department Cost Total		3,147,808	342,015	1,827,663	665,828	312,302
Adjustments to Cost						
Telephone Maint	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		3,147,808	342,015	1,827,663	665,828	312,302
General Admin Distribution			(342,015)	221,746	82,378	37,891
Grand Total		<u>\$3,147,808</u>		<u>\$2,049,409</u>	<u>\$748,206</u>	<u>\$350,193</u>

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

ACTUAL FY 2022
8/10/2023

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	\$13,634	\$0	\$8,840	\$3,284	\$1,511
1 Department Specific	20,728	0	13,439	4,993	2,296
Subtotal - Building Depreciation	34,363	0	22,279	8,277	3,807
3 EAP Service Delivery	1,649	77	1,119	416	191
3 Critical Incidents	302	14	205	76	35
3 External EAP	254	0	164	61	28
Subtotal - Employee Assistance Progr	2,205	91	1,488	553	254
5 City Operational Oversight	11,534	1,989	8,768	3,257	1,498
Subtotal - Mayor	11,534	1,989	8,768	3,257	1,498
7 HR Services	0	12,481	8,092	3,006	1,383
7 Accomodation & FMLA Admin	0	861	558	207	95
7 Compensation & Hiring Admin	0	7,458	4,836	1,796	826
Subtotal - Human Resources	0	20,801	13,486	5,010	2,304
8 Help Desk	0	11,897	7,713	2,866	1,318
8 Network Operations	0	11,968	7,760	2,883	1,326
8 Media Services	0	5,229	3,390	1,259	579
8 Application Development	0	42,642	27,647	10,271	4,724
8 Web	0	7,998	5,186	1,927	886
8 Collaboration Tools	0	2,477	1,606	597	274
Subtotal - Information Technology	0	82,211	53,302	19,801	9,108
9 General Acctg & Reporting	0	3,708	2,404	893	411
9 Budget Management	0	1,401	909	338	155
9 Payroll	0	5,534	3,588	1,333	613
Subtotal - Finance Department	0	10,643	6,901	2,564	1,179
10 Insurance	0	6	4	2	1
Subtotal - Insurance	0	6	4	2	1
11 Workers Comp	0	5	3	1	1
Subtotal - Workers Compensation	0	5	3	1	1
31 Internal Support	0	7,611	4,934	1,833	843

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

ACTUAL FY 2022
8/10/2023

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	\$7,611	\$4,934	\$1,833	\$843
39 Citywide Support	0	9,684	6,278	2,332	1,073
Subtotal - Common Council	0	9,684	6,278	2,332	1,073
Total Incoming	48,102	133,041	117,444	43,630	20,068
C. Total Allocated		\$3,328,951	\$2,166,853	\$791,836	\$370,261
			65.09%	23.79%	11.12%

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

ACTUAL FY 2022
8/10/2023

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	83,068.60	6.15%	\$128,051	\$0	\$128,051	\$5,701	\$133,752
5 Mayor	92,784.90	6.87%	143,029	0	143,029	0	143,029
7 Human Resources	418.94	0.03%	646	0	646	29	675
8 Information Technology	104,020.44	7.71%	160,349	0	160,349	7,138	167,487
9 Finance Department	58,286.35	4.32%	89,849	0	89,849	4,000	93,849
11 Workers Compensation	3,893.71	0.29%	6,002	0	6,002	267	6,269
12 Public Works - Engineering Svcs	25,473.07	1.89%	39,267	0	39,267	1,748	41,015
13 Public Works - Fleet Svcs	295.96	0.02%	456	0	456	20	477
14 Water Utility	6,727.48	0.50%	10,370	0	10,370	462	10,832
15 Sewer Utility	1,844.05	0.14%	2,843	0	2,843	127	2,969
16 Stormwater Utility	5,008.52	0.37%	7,721	0	7,721	344	8,064
17 Metro Transit	36,259.08	2.69%	55,894	0	55,894	2,488	58,382
18 Parking Utility	17,217.84	1.28%	26,542	0	26,542	1,182	27,723
20 Monona Terrace	24,219.56	1.79%	37,335	0	37,335	1,662	38,997
21 Madison Public Library	97,561.14	7.23%	150,392	0	150,392	6,695	157,087
22 Police Department	87,747.18	6.50%	135,263	0	135,263	6,022	141,285
23 Fire Department	72,577.15	5.38%	111,879	0	111,879	4,981	116,859
24 Public Health Madison and Dane Coun	106,755.06	7.91%	164,564	0	164,564	7,326	171,890
26 Public Works - Streets	8,081.94	0.60%	12,458	0	12,458	555	13,013
28 Public Works - Parks	18,372.18	1.36%	28,321	0	28,321	1,261	29,582
29 Public Works - Transportation	5,414.81	0.40%	8,347	0	8,347	372	8,719
30 Public Works - Traffic Engineering	2,868.52	0.21%	4,422	0	4,422	197	4,619
31 Department of Civil Rights	3,817.03	0.28%	5,884	0	5,884	262	6,146
32 Assessor	123,492.19	9.15%	190,365	0	190,365	8,475	198,839
34 PCED-Economic Development Divisor	81,838.80	6.06%	126,155	0	126,155	5,616	131,772
35 Planning & Development-Building Insp	86,441.46	6.40%	133,251	0	133,251	5,932	139,183
36 Planning & Development-CDA Housing	6,560.91	0.49%	10,114	0	10,114	450	10,564
37 Planning & Development-Community C	35,227.93	2.61%	54,304	0	54,304	2,418	56,722
38 Planning & Development-Planning Divi	76,052.54	5.63%	117,236	0	117,236	5,219	122,455
39 Common Council	58,409.53	4.33%	90,039	0	90,039	4,008	94,047
40 Municipal Court	774.04	0.06%	1,193	0	1,193	53	1,246
45 Community Development Authority	16,492.60	1.22%	25,424	0	25,424	1,132	26,555
50 Impact Fees	1,707.45	0.13%	2,632	0	2,632	117	2,749
Subtotal	1,349,710.96	100.00%	2,080,596	0	2,080,596	86,257	2,166,853
Direct Bills					0		0
Total					\$2,080,596		\$2,166,853

Basis Units: Effort Devoted by Attorney Staff
Source:

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

ACTUAL FY 2022
8/10/2023

Ordinance Enforcement Allocations

Dept:6 Attorney's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
21 Madison Public Library	32,586.14	5.75%	\$43,668	\$0	\$43,668	\$1,842	\$45,510
22 Police Department	396,506.40	69.93%	531,354	0	531,354	22,410	553,764
23 Fire Department	4,848.78	0.86%	6,498	0	6,498	274	6,772
24 Public Health Madison and Dane Coun	12,940.35	2.28%	17,341	0	17,341	731	18,073
31 Department of Civil Rights	7,808.66	1.38%	10,464	0	10,464	441	10,906
35 Planning & Development-Building Insp	73,329.11	12.93%	98,268	0	98,268	4,144	102,412
38 Planning & Development-Planning Divi	22,572.77	3.98%	30,250	0	30,250	1,276	31,525
45 Community Development Authority	16,378.77	2.89%	21,949	0	21,949	926	22,875
Subtotal	566,970.98	100.00%	759,792	0	759,792	32,044	791,836
Direct Bills					0		0
Total					\$759,792		\$791,836

Basis Units: Effort Devoted by Attorney Staff
Source:

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

ACTUAL FY 2022
8/10/2023

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%	\$355,522	\$0	\$355,522	\$14,739	\$370,261
Subtotal	100	100.00%	355,522	0	355,522	14,739	370,261
Direct Bills					0		0
Total					\$355,522		\$370,261

Basis Units: Direct Allocation to Benefitting Department
Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:6 Attorney's Office

Department	General Counsel & Representati	Ordinance Enforcement	Legislative Services	Total
4 City Clerk	\$133,752	\$0	\$0	\$133,752
5 Mayor	143,029	0	0	143,029
7 Human Resources	675	0	0	675
8 Information Technology	167,487	0	0	167,487
9 Finance Department	93,849	0	0	93,849
11 Workers Compensation	6,269	0	0	6,269
12 Public Works - Engineering Svcs	41,015	0	0	41,015
13 Public Works - Fleet Svcs	477	0	0	477
14 Water Utility	10,832	0	0	10,832
15 Sewer Utility	2,969	0	0	2,969
16 Stormwater Utility	8,064	0	0	8,064
17 Metro Transit	58,382	0	0	58,382
18 Parking Utility	27,723	0	0	27,723
20 Monona Terrace	38,997	0	0	38,997
21 Madison Public Library	157,087	45,510	0	202,597
22 Police Department	141,285	553,764	0	695,049
23 Fire Department	116,859	6,772	0	123,631
24 Public Health Madison and Dane Coun	171,890	18,073	0	189,963
26 Public Works - Streets	13,013	0	0	13,013
28 Public Works - Parks	29,582	0	0	29,582
29 Public Works - Transportation	8,719	0	0	8,719
30 Public Works - Traffic Engineering	4,619	0	0	4,619
31 Department of Civil Rights	6,146	10,906	0	17,052
32 Assessor	198,839	0	0	198,839
34 PCED-Economic Development Divisor	131,772	0	0	131,772
35 Planning & Development-Building Insp	139,183	102,412	0	241,595
36 Planning & Development-CDA Housing	10,564	0	0	10,564
37 Planning & Development-Community C	56,722	0	0	56,722
38 Planning & Development-Planning Divi	122,455	31,525	0	153,980
39 Common Council	94,047	0	370,261	464,309
40 Municipal Court	1,246	0	0	1,246
45 Community Development Authority	26,555	22,875	0	49,430
50 Impact Fees	2,749	0	0	2,749
Total	\$2,166,853	\$791,836	\$370,261	\$3,328,951

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 Services:** 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.
- **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.

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

ACTUAL FY 2022
8/10/2023

A. Department Costs

Dept:7 Human Resources

Description		Amount	General Admin	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin
Personnel Costs						
Salaries	S1	1,707,128	258,801	863,124	130,254	454,950
Salary % Split			15.16%	50.56%	7.63%	26.65%
Benefits	S	571,256	86,602	288,827	43,587	152,240
Subtotal - Personnel Costs		2,278,384	345,403	1,151,951	173,841	607,189
Services & Supplies Cost						
Office Supplies	S	9,302	1,410	4,703	710	2,479
Copy Printing Supplies	S	3,690	559	1,866	282	983
Software Licenses & Supplies	S	685	104	346	52	183
Hardware Supplies	S	6,217	943	3,143	474	1,657
Postage	S	2,499	379	1,263	191	666
Books and Subscriptions	S	238	36	121	18	64
Work Supplies	S	6,032	914	3,050	460	1,608
Food And Beverage	S	530	80	268	40	141
Telephone	S	2,161	328	1,093	165	576
Cellular Telephone	S	38	6	19	3	10
Telephone Maint	D	0	0	0	0	0
Facility Rental	S	135	20	68	10	36
Custodial Building use charges	S	0	0	0	0	0
Communication Device RPR Main	S	1,074	163	543	82	286
System and Software Maintenance	S	26,319	3,990	13,307	2,008	7,014
Recruitment	S	1,211	184	612	92	323
Conferences and Training	S	60,400	9,157	30,538	4,609	16,097
Memberships	S	3,997	606	2,021	305	1,065
Medical Services	S	29,617	4,490	14,974	2,260	7,893
Storage Services	S	1,426	216	721	109	380
Consulting Services	S	46,959	7,119	23,743	3,583	12,515
Advertising Services	S	2,500	379	1,264	191	666
ID Charge from Engineering	P	66,104	0	66,104	0	0

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

ACTUAL FY 2022
8/10/2023

A. Department Costs

Dept:7 Human Resources

Description		Amount	General Admin	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin
ID Charge from Insurance	S	41,428	6,280	20,946	3,161	11,041
ID Charge from Workers Comp	S	932	141	471	71	248
* Miscellaneous Charges for Service *	S	(25)	(4)	(13)	(2)	(7)
Principal Leases	D	7,112	0	0	0	0
Interest Leases	D	100	0	0	0	0
Transfer in from Grants	P	0	0	0	0	0
Subtotal - Services & Supplies		320,682	37,501	191,172	18,874	65,923
Department Cost Total		2,599,066	382,904	1,343,123	192,715	673,112
Adjustments to Cost						
Telephone Maint	D	0	0	0	0	0
Principal Leases	D	(7,112)	0	0	0	0
Interest Leases	D	(100)	0	0	0	0
Subtotal - Adjustments		(7,212)	0	0	0	0
Total Costs After Adjustments		2,591,854	382,904	1,343,123	192,715	673,112
General Admin Distribution			(382,904)	228,190	34,436	120,278
Grand Total		<u>\$2,591,854</u>		<u>\$1,571,313</u>	<u>\$227,151</u>	<u>\$793,390</u>

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Human Resources

Department	First Incoming	Second Incoming	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin
1 Madison Municipal Building	\$158,396	\$0	\$94,395	\$14,245	\$49,756
Subtotal - Building Depreciation	158,396	0	94,395	14,245	49,756
3 EAP Service Delivery	1,303	61	813	123	429
3 Critical Incidents	238	11	149	22	78
3 External EAP	200	0	119	18	63
Subtotal - Employee Assistance Program	1,742	72	1,081	163	570
5 City Operational Oversight	9,115	1,572	6,369	961	3,357
Subtotal - Mayor	9,115	1,572	6,369	961	3,357
6 General Counsel & Representation	646	29	402	61	212
Subtotal - Attorney's Office	646	29	402	61	212
7 HR Services	0	9,863	5,878	887	3,098
7 Accommodation & FMLA Admin	0	1,292	770	116	406
7 Compensation & Hiring Admin	0	5,894	3,512	530	1,851
Subtotal - Human Resources	0	17,049	10,160	1,533	5,355
8 Help Desk	0	11,456	6,827	1,030	3,599
8 Network Operations	0	9,458	5,636	851	2,971
8 Media Services	0	4,132	2,463	372	1,298
8 Application Development	0	18,772	11,187	1,688	5,897
8 Web	0	6,321	3,767	568	1,985
8 Collaboration Tools	0	1,957	1,166	176	615
Subtotal - Information Technology	0	52,097	31,047	4,685	16,365
9 General Acctg & Reporting	0	3,504	2,088	315	1,101
9 Budget Management	0	1,180	703	106	371
9 Admin Support	0	3,752	2,236	337	1,179
9 Payroll	0	4,373	2,606	393	1,374
Subtotal - Finance Department	0	12,810	7,634	1,152	4,024
10 Insurance	0	57	34	5	18
Subtotal - Insurance	0	57	34	5	18
11 Workers Comp	0	3	2	0	1

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Human Resources

Department	First Incoming	Second Incoming	HR Services	Accommodatio n & FMLA Admin	Compensatio n & Hiring Admin
Subtotal - Workers Compensation	\$0	\$3	\$2	\$0	\$1
12 Facilities - General	0	(34,348)	(20,470)	(3,089)	(10,790)
Subtotal - Public Works - Engineering &	0	(34,348)	(20,470)	(3,089)	(10,790)
31 Internal Support	0	6,014	3,584	541	1,889
Subtotal - Department of Civil Rights	0	6,014	3,584	541	1,889
39 Citywide Support	0	7,653	4,560	688	2,404
Subtotal - Common Council	0	7,653	4,560	688	2,404
Total Incoming	169,899	63,007	138,799	20,946	73,161
C. Total Allocated		\$2,824,760	\$1,710,112	\$248,097	\$866,551
			60.54%	8.78%	30.68%

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

ACTUAL FY 2022
8/10/2023

HR Services Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.12%	\$2,065	\$0	\$2,065	\$0	\$2,065
4 City Clerk	45.15	1.39%	23,313	0	23,313	533	23,846
5 Mayor	13.00	0.40%	6,712	0	6,712	0	6,712
6 Attorney's Office	24.17	0.75%	12,481	0	12,481	0	12,481
7 Human Resources	19.10	0.59%	9,863	0	9,863	0	9,863
8 Information Technology	57.43	1.77%	29,650	0	29,650	678	30,328
9 Finance Department	49.93	1.54%	25,781	0	25,781	590	26,371
12 Public Works - Engineering Svcs	138.21	4.27%	71,358	0	71,358	1,632	72,991
13 Public Works - Fleet Svcs	39.06	1.21%	20,164	0	20,164	461	20,625
14 Water Utility	131.13	4.05%	67,700	0	67,700	1,549	69,249
15 Sewer Utility	27.00	0.83%	13,940	0	13,940	319	14,259
16 Stormwater Utility	25.11	0.78%	12,964	0	12,964	297	13,261
17 Metro Transit	473.14	14.61%	244,283	0	244,283	5,588	249,871
18 Parking Utility	109.60	3.38%	56,588	0	56,588	1,294	57,883
19 Golf Enterprise	10.49	0.32%	5,418	0	5,418	124	5,541
20 Monona Terrace	72.28	2.23%	37,320	0	37,320	854	38,174
21 Madison Public Library	182.98	5.65%	94,471	0	94,471	2,161	96,632
22 Police Department	577.03	17.81%	297,924	0	297,924	6,815	304,739
23 Fire Department	438.63	13.54%	226,467	0	226,467	5,181	231,648
26 Public Works - Streets	244.81	7.56%	126,394	0	126,394	2,891	129,285
27 Public Works - Landfill	2.00	0.06%	1,033	0	1,033	24	1,056
28 Public Works - Parks	187.53	5.79%	96,824	0	96,824	2,215	99,039
29 Public Works - Transportation	4.00	0.12%	2,065	0	2,065	47	2,112
30 Public Works - Traffic Engineering	88.09	2.72%	45,481	0	45,481	1,040	46,521
31 Department of Civil Rights	20.89	0.64%	10,787	0	10,787	247	11,034
32 Assessor	26.00	0.80%	13,424	0	13,424	307	13,731
33 PCED-Office of the Director	4.60	0.14%	2,375	0	2,375	54	2,429
34 PCED-Economic Development Divisor	20.00	0.62%	10,326	0	10,326	236	10,562
35 Planning & Development-Building Insp	45.00	1.39%	23,234	0	23,234	531	23,765
36 Planning & Development-CDA Housing	54.28	1.68%	28,023	0	28,023	641	28,664
37 Planning & Development-Community C	44.70	1.38%	23,078	0	23,078	528	23,606
38 Planning & Development-Planning Divi	34.53	1.07%	17,830	0	17,830	408	18,238
39 Common Council	16.38	0.51%	8,458	0	8,458	193	8,651
40 Municipal Court	7.24	0.22%	3,737	0	3,737	85	3,823
45 Community Development Authority	2.00	0.06%	1,033	0	1,033	24	1,056

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

ACTUAL FY 2022
8/10/2023

HR Services Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,239.51	100.00%	1,672,563	0	1,672,563	37,549	1,710,112
Direct Bills					0		0
Total					\$1,672,563		\$1,710,112

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2022
8/10/2023

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%	\$431	\$0	\$431	\$0	\$431
4 City Clerk	1	0.18%	431	0	431	10	441
6 Attorney's Office	2	0.36%	861	0	861	0	861
7 Human Resources	3	0.53%	1,292	0	1,292	0	1,292
8 Information Technology	3	0.53%	1,292	0	1,292	31	1,322
9 Finance Department	1	0.18%	431	0	431	10	441
12 Public Works - Engineering Svcs	17	3.02%	7,320	0	7,320	173	7,493
13 Public Works - Fleet Svcs	4	0.71%	1,722	0	1,722	41	1,763
14 Water Utility	18	3.20%	7,751	0	7,751	183	7,934
17 Metro Transit	251	44.58%	108,082	0	108,082	2,553	110,635
18 Parking Utility	18	3.20%	7,751	0	7,751	183	7,934
20 Monona Terrace	3	0.53%	1,292	0	1,292	31	1,322
21 Madison Public Library	24	4.26%	10,335	0	10,335	244	10,579
22 Police Department	73	12.97%	31,434	0	31,434	743	32,177
23 Fire Department	63	11.19%	27,128	0	27,128	641	27,769
26 Public Works - Streets	33	5.86%	14,210	0	14,210	336	14,546
28 Public Works - Parks	13	2.31%	5,598	0	5,598	132	5,730
30 Public Works - Traffic Engineering	6	1.07%	2,584	0	2,584	61	2,645
31 Department of Civil Rights	4	0.71%	1,722	0	1,722	41	1,763
32 Assessor	2	0.36%	861	0	861	20	882
34 PCED-Economic Development Divisor	2	0.36%	861	0	861	20	882
35 Planning & Development-Building Insp	5	0.89%	2,153	0	2,153	51	2,204
36 Planning & Development-CDA Housing	3	0.53%	1,292	0	1,292	31	1,322
37 Planning & Development-Community C	10	1.78%	4,306	0	4,306	102	4,408
38 Planning & Development-Planning Divi	3	0.53%	1,292	0	1,292	31	1,322
Subtotal	563	100.00%	242,430	0	242,430	5,666	248,097
Direct Bills					0		0
Total					\$242,430		\$248,097

Basis Units: # of FMLA & Accommodation Requests Reviewed

Source:

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

ACTUAL FY 2022
8/10/2023

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	4.00	0.15%	\$1,234	\$0	\$1,234	\$0	\$1,234
4 City Clerk	45.15	1.65%	13,931	0	13,931	333	14,264
5 Mayor	13.00	0.47%	4,011	0	4,011	0	4,011
6 Attorney's Office	24.17	0.88%	7,458	0	7,458	0	7,458
7 Human Resources	19.10	0.70%	5,894	0	5,894	0	5,894
8 Information Technology	57.43	2.09%	17,718	0	17,718	423	18,141
9 Finance Department	49.93	1.82%	15,406	0	15,406	368	15,774
12 Public Works - Engineering Svcs	138.21	5.04%	42,642	0	42,642	1,019	43,661
13 Public Works - Fleet Svcs	39.06	1.42%	12,050	0	12,050	288	12,338
14 Water Utility	131.13	4.78%	40,456	0	40,456	967	41,423
15 Sewer Utility	27.00	0.98%	8,330	0	8,330	199	8,529
16 Stormwater Utility	25.11	0.91%	7,747	0	7,747	185	7,932
17 Metro Transit	473.14	17.24%	145,977	0	145,977	3,489	149,466
18 Parking Utility	109.60	3.99%	33,816	0	33,816	808	34,624
19 Golf Enterprise	10.49	0.38%	3,237	0	3,237	77	3,315
20 Monona Terrace	72.28	2.63%	22,302	0	22,302	533	22,835
21 Madison Public Library	182.98	6.67%	56,454	0	56,454	1,349	57,803
22 Police Department	82.03	2.99%	25,310	0	25,310	605	25,915
23 Fire Department	438.63	15.98%	135,331	0	135,331	3,234	138,565
26 Public Works - Streets	244.81	8.92%	75,530	0	75,530	1,805	77,335
27 Public Works - Landfill	2.00	0.07%	617	0	617	15	632
28 Public Works - Parks	187.53	6.83%	57,859	0	57,859	1,383	59,242
29 Public Works - Transportation	4.00	0.15%	1,234	0	1,234	29	1,264
30 Public Works - Traffic Engineering	88.09	3.21%	27,178	0	27,178	650	27,828
31 Department of Civil Rights	20.89	0.76%	6,446	0	6,446	154	6,600
32 Assessor	26.00	0.95%	8,022	0	8,022	192	8,213
33 PCED-Office of the Director	4.60	0.17%	1,419	0	1,419	34	1,453
34 PCED-Economic Development Divisor	20.00	0.73%	6,171	0	6,171	147	6,318
35 Planning & Development-Building Insp	45.00	1.64%	13,884	0	13,884	332	14,216
36 Planning & Development-CDA Housing	54.28	1.98%	16,746	0	16,746	400	17,146
37 Planning & Development-Community C	44.70	1.63%	13,791	0	13,791	330	14,120
38 Planning & Development-Planning Divi	34.53	1.26%	10,655	0	10,655	255	10,909
39 Common Council	16.38	0.60%	5,054	0	5,054	121	5,175
40 Municipal Court	7.24	0.26%	2,233	0	2,233	53	2,287
45 Community Development Authority	2.00	0.07%	617	0	617	15	632

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

ACTUAL FY 2022
8/10/2023

Compensation & Hiring Admin Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,744.51	100.00%	846,759	0	846,759	19,792	866,551
Direct Bills					0		0
Total					\$846,759		\$866,551

Basis Units: # of Employees Less Sworn Police Staff

Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:7 Human Resources

Department	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin	Total
3 Employee Assistance Program	\$2,065	\$431	\$1,234	\$3,730
4 City Clerk	23,846	441	14,264	38,551
5 Mayor	6,712	0	4,011	10,723
6 Attorney's Office	12,481	861	7,458	20,801
7 Human Resources	9,863	1,292	5,894	17,049
8 Information Technology	30,328	1,322	18,141	49,792
9 Finance Department	26,371	441	15,774	42,586
12 Public Works - Engineering Svcs	72,991	7,493	43,661	124,145
13 Public Works - Fleet Svcs	20,625	1,763	12,338	34,726
14 Water Utility	69,249	7,934	41,423	118,605
15 Sewer Utility	14,259	0	8,529	22,788
16 Stormwater Utility	13,261	0	7,932	21,193
17 Metro Transit	249,871	110,635	149,466	509,973
18 Parking Utility	57,883	7,934	34,624	100,441
19 Golf Enterprise	5,541	0	3,315	8,856
20 Monona Terrace	38,174	1,322	22,835	62,331
21 Madison Public Library	96,632	10,579	57,803	165,014
22 Police Department	304,739	32,177	25,915	362,831
23 Fire Department	231,648	27,769	138,565	397,982
26 Public Works - Streets	129,285	14,546	77,335	221,166
27 Public Works - Landfill	1,056	0	632	1,688
28 Public Works - Parks	99,039	5,730	59,242	164,011
29 Public Works - Transportation	2,112	0	1,264	3,376
30 Public Works - Traffic Engineering	46,521	2,645	27,828	76,993
31 Department of Civil Rights	11,034	1,763	6,600	19,398
32 Assessor	13,731	882	8,213	22,826
33 PCED-Office of the Director	2,429	0	1,453	3,882
34 PCED-Economic Development Division	10,562	882	6,318	17,762
35 Planning & Development-Building Inspector	23,765	2,204	14,216	40,185
36 Planning & Development-CDA Housing	28,664	1,322	17,146	47,132
37 Planning & Development-Community Development	23,606	4,408	14,120	42,134
38 Planning & Development-Planning Division	18,238	1,322	10,909	30,469
39 Common Council	8,651	0	5,175	13,826
40 Municipal Court	3,823	0	2,287	6,109
45 Community Development Authority	1,056	0	632	1,688
Total	\$1,710,112	\$248,097	\$866,551	\$2,824,760

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:

- **Help Desk:** 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.
- **Network Operations:** Costs associated with the Network Operations are allocated to departments based on the number of FTE's.
- **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 Development:** Costs associated with the administration of agency specific applications, software, and webpages are allocated based on application costs benefiting department supported by the Application team.
- **Web:** Costs associated with the web team have been allocated to departments based on the number of FTE's.
- **Collaboration Tools:** Costs for collaboration tools such as SharePoint and Zoom have been allocated to departments based on the number of FTE's.

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

ACTUAL FY 2022
8/10/2023

A. Department Costs

Dept:8 Information Technology

Description		Amount	General Admin	Help Desk	Network Operations	Media Services	Application Development	Web	Collaboration Tools
Personnel Costs									
Salaries	S1	4,322,894	717,168	711,548	883,600	386,034	851,178	590,507	182,858
Salary % Split			16.59%	16.46%	20.44%	8.93%	19.69%	13.66%	4.23%
Benefits	S	1,251,656	207,650	206,023	255,839	111,773	246,451	170,976	52,945
Subtotal - Personnel Costs		5,574,551	924,818	917,571	1,139,438	497,807	1,097,629	761,484	235,803
Services & Supplies Cost									
Office Supplies	S	2,429	403	400	496	217	478	332	103
Copy Printing Supplies	S	140	23	23	29	13	28	19	6
Furniture	S	0	0	0	0	0	0	0	0
Hardware Supplies	S	12,123	2,011	1,996	2,478	1,083	2,387	1,656	513
Software Licenses & Supplies	S	430	71	71	88	38	85	59	18
Postage	S	2,205	366	363	451	197	434	301	93
Books and Subscriptions	S	53	9	9	11	5	10	7	2
Work Supplies	S	0	0	0	0	0	0	0	0
Telephone	S	11,089	1,840	1,825	2,267	990	2,183	1,515	469
Cellular Telephone	S	4,282	710	705	875	382	843	585	181
Television	S	1,018	169	167	208	91	200	139	43
Systems Communication Internet	S	7,270	1,206	1,197	1,486	649	1,431	993	308
Facility Rental	S	0	0	0	0	0	0	0	0
Custodial Building Use Charges	S	145,918	24,208	24,018	29,826	13,030	28,731	19,932	6,172
System and Software Maintenance	P	2,909,300	0	0	0	0	2,909,300	0	0
Lease Rental of Equipment	S	0	0	0	0	0	0	0	0
Recruitment	S	42	7	7	9	4	8	6	2
Conferences and Training	S	21,824	3,621	3,592	4,461	1,949	4,297	2,981	923
Memberships	S	5,738	952	944	1,173	512	1,130	784	243
Storage Services	S	53	9	9	11	5	10	7	2
Consulting Services	S	898	149	148	184	80	177	123	38
Other Services and Expenses	S	21,007	3,485	3,458	4,294	1,876	4,136	2,870	889
ID Charge from Engineering	S	969	161	159	198	87	191	132	41

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

ACTUAL FY 2022
8/10/2023

A. Department Costs

Dept:8 Information Technology

Description		Amount	General Admin	Help Desk	Network Operations	Media Services	Application Development	Web	Collaboration Tools
ID Charge from Fleet Services	S	5,224	867	860	1,068	467	1,029	714	221
ID Charge from Insurance	S	15,557	2,581	2,561	3,180	1,389	3,063	2,125	658
ID Charge from Workers Comp	S	4,430	735	729	905	396	872	605	187
* Other Unit of Govt Revenue *	P	(5,675)	0	(5,675)	0	0	0	0	0
* Miscellaneous Charges for Service *	P	0	0	0	0	0	0	0	0
* Sale of Assets *	P	(16,000)	0	(16,000)	0	0	0	0	0
Transfer in from Grants	S	0	0	0	0	0	0	0	0
Transfer in from Insurance	P	(493)	0	0	0	0	(493)	0	0
Principal Leases	D	20,591	0	0	0	0	0	0	0
Interest Leases	D	374	0	0	0	0	0	0	0
Subtotal - Services & Supplies		3,170,795	43,582	21,565	53,695	23,459	2,960,532	35,885	11,112
Department Cost Total		8,745,345	968,400	939,136	1,193,134	521,266	4,058,161	797,368	246,916
Adjustments to Cost									
Principal Leases	D	(20,591)	0	0	0	0	0	0	0
Interest Leases	D	(374)	0	0	0	0	0	0	0
Subtotal - Adjustments		(20,965)	0	0	0	0	0	0	0
Total Costs After Adjustments		8,724,381	968,400	939,136	1,193,134	521,266	4,058,161	797,368	246,916
General Admin Distribution			(968,400)	191,102	237,311	103,678	228,603	158,594	49,111
Grand Total		\$8,724,381		\$1,130,239	\$1,430,444	\$624,945	\$4,286,764	\$955,962	\$296,026

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Information Technology

Department	First Incoming	Second Incoming	Help Desk	Network Operations	Media Services	Application Development	Web	Collaboration Tools
1 City-County Building	\$31,968	\$0	\$6,309	\$7,834	\$3,423	\$7,546	\$5,235	\$1,621
1 Department Specific	12,805	0	2,527	3,138	1,371	3,023	2,097	649
Subtotal - Building Depreciation	44,773	0	8,835	10,972	4,794	10,569	7,332	2,271
2 Equipment Depreciation	421,260	0	83,131	103,232	45,101	99,444	68,989	21,363
Subtotal - Equipment Depreciation	421,260	0	83,131	103,232	45,101	99,444	68,989	21,363
3 EAP Service Delivery	3,918	183	809	1,005	439	968	672	208
3 Critical Incidents	717	33	148	184	80	177	123	38
3 External EAP	602	0	119	148	64	142	99	31
Subtotal - Employee Assistance Progr	5,237	217	1,076	1,336	584	1,287	893	277
5 City Operational Oversight	27,400	4,725	6,340	7,873	3,439	7,584	5,261	1,629
Subtotal - Mayor	27,400	4,725	6,340	7,873	3,439	7,584	5,261	1,629
6 General Counsel & Representation	160,349	7,138	33,052	41,044	17,931	39,538	27,429	8,494
Subtotal - Attorney's Office	160,349	7,138	33,052	41,044	17,931	39,538	27,429	8,494
7 HR Services	29,650	678	5,985	7,432	3,247	7,159	4,967	1,538
7 Accomodation & FMLA Admin	1,292	31	261	324	142	312	217	67
7 Compensation & Hiring Admin	17,718	423	3,580	4,446	1,942	4,283	2,971	920
Subtotal - Human Resources	48,660	1,132	9,826	12,202	5,331	11,754	8,154	2,525
8 Help Desk	0	52,435	10,347	12,849	5,614	12,378	8,587	2,659
8 Network Operations	0	28,432	5,611	6,967	3,044	6,712	4,656	1,442
8 Media Services	0	12,422	2,451	3,044	1,330	2,932	2,034	630
8 Application Development	0	175,545	34,642	43,018	18,794	41,440	28,749	8,902
8 Web	0	19,001	3,750	4,656	2,034	4,485	3,112	964
8 Collaboration Tools	0	5,884	1,161	1,442	630	1,389	964	298
Subtotal - Information Technology	0	293,718	57,962	71,977	31,446	69,336	48,102	14,895
9 General Acctg & Reporting	0	5,083	1,003	1,246	544	1,200	832	258
9 Budget Management	0	4,758	939	1,166	509	1,123	779	241
9 Payroll	0	13,147	2,594	3,222	1,408	3,104	2,153	667
9 Debt Management	0	12,498	2,466	3,063	1,338	2,950	2,047	634

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Information Technology

Department	First Incoming	Second Incoming	Help Desk	Network Operations	Media Services	Application Development	Web	Collaboration Tools
Subtotal - Finance Department	\$0	\$35,485	\$7,003	\$8,696	\$3,799	\$8,377	\$5,811	\$1,800
10 Insurance	0	21	4	5	2	5	4	1
Subtotal - Insurance	0	21	4	5	2	5	4	1
11 Workers Comp	0	14	3	3	1	3	2	1
Subtotal - Workers Compensation	0	14	3	3	1	3	2	1
12 Facilities - General	0	8,334	1,645	2,042	892	1,967	1,365	423
Subtotal - Public Works - Engineering &	0	8,334	1,645	2,042	892	1,967	1,365	423
13 Fleet Services	0	164	32	40	18	39	27	8
Subtotal - Public Works - Fleet Svcs	0	164	32	40	18	39	27	8
31 Internal Support	0	18,080	3,568	4,431	1,936	4,268	2,961	917
Subtotal - Department of Civil Rights	0	18,080	3,568	4,431	1,936	4,268	2,961	917
39 Citywide Support	0	23,005	4,540	5,637	2,463	5,431	3,767	1,167
Subtotal - Common Council	0	23,005	4,540	5,637	2,463	5,431	3,767	1,167
Total Incoming	707,679	392,034	217,016	269,490	117,737	259,601	180,099	55,770
C. Total Allocated		\$9,824,094	\$1,347,254	\$1,699,934	\$742,682	\$4,546,366	\$1,136,062	\$351,797
			13.71%	17.30%	7.56%	46.28%	11.56%	3.58%

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

ACTUAL FY 2022
8/10/2023

Help Desk 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%	\$1,763	\$0	\$1,763	\$0	\$1,763
4 City Clerk	63	2.19%	27,760	0	27,760	1,810	29,569
5 Mayor	13	0.45%	5,728	0	5,728	0	5,728
6 Attorney's Office	27	0.94%	11,897	0	11,897	0	11,897
7 Human Resources	26	0.90%	11,456	0	11,456	0	11,456
8 Information Technology	119	4.13%	52,435	0	52,435	0	52,435
9 Finance Department	70	2.43%	30,844	0	30,844	2,011	32,855
12 Public Works - Engineering Svcs	141	4.89%	62,129	0	62,129	4,051	66,179
13 Public Works - Fleet Svcs	40	1.39%	17,625	0	17,625	1,149	18,774
14 Water Utility	137	4.75%	60,366	0	60,366	3,936	64,302
15 Sewer Utility	24	0.83%	10,575	0	10,575	689	11,265
16 Stormwater Utility	9	0.31%	3,966	0	3,966	259	4,224
17 Metro Transit	166	5.76%	73,144	0	73,144	4,769	77,913
18 Parking Utility	70	2.43%	30,844	0	30,844	2,011	32,855
19 Golf Enterprise	15	0.52%	6,609	0	6,609	431	7,040
20 Monona Terrace	43	1.49%	18,947	0	18,947	1,235	20,182
21 Madison Public Library	57	1.98%	25,116	0	25,116	1,637	26,753
22 Police Department	711	24.67%	313,287	0	313,287	20,425	333,712
23 Fire Department	230	7.98%	101,345	0	101,345	6,607	107,952
24 Public Health Madison and Dane Coun	304	10.55%	133,951	0	133,951	8,733	142,684
25 Office of Independent Monitor	2	0.07%	881	0	881	57	939
26 Public Works - Streets	47	1.63%	20,710	0	20,710	1,350	22,060
27 Public Works - Landfill	1	0.03%	441	0	441	29	469
28 Public Works - Parks	152	5.27%	66,976	0	66,976	4,367	71,342
29 Public Works - Transportation	4	0.14%	1,763	0	1,763	115	1,877
30 Public Works - Traffic Engineering	76	2.64%	33,488	0	33,488	2,183	35,671
31 Department of Civil Rights	28	0.97%	12,338	0	12,338	804	13,142
32 Assessor	28	0.97%	12,338	0	12,338	804	13,142
33 PCED-Office of the Director	5	0.17%	2,203	0	2,203	144	2,347
34 PCED-Economic Development Divisor	38	1.32%	16,744	0	16,744	1,092	17,836
35 Planning & Development-Building Insp	49	1.70%	21,591	0	21,591	1,408	22,998
36 Planning & Development-CDA Housing	65	2.26%	28,641	0	28,641	1,867	30,508
37 Planning & Development-Community C	61	2.12%	26,878	0	26,878	1,752	28,631
38 Planning & Development-Planning Divi	37	1.28%	16,303	0	16,303	1,063	17,366
39 Common Council	13	0.45%	5,728	0	5,728	373	6,102
40 Municipal Court	7	0.24%	3,084	0	3,084	201	3,285

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

ACTUAL FY 2022
8/10/2023

Help Desk Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,882	100.00%	1,269,891	0	1,269,891	77,363	1,347,254
Direct Bills					0		0
Total					\$1,269,891		\$1,347,254

Basis Units: # of Devices Supported
Source:

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

ACTUAL FY 2022
8/10/2023

Network Operations Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.12%	\$1,980	\$0	\$1,980	\$0	\$1,980
4 City Clerk	45.15	1.39%	22,355	0	22,355	1,390	23,745
5 Mayor	13.00	0.40%	6,436	0	6,436	0	6,436
6 Attorney's Office	24.17	0.75%	11,968	0	11,968	0	11,968
7 Human Resources	19.10	0.59%	9,458	0	9,458	0	9,458
8 Information Technology	57.43	1.77%	28,432	0	28,432	0	28,432
9 Finance Department	49.93	1.54%	24,722	0	24,722	1,537	26,259
12 Public Works - Engineering Svcs	138.21	4.27%	68,427	0	68,427	4,253	72,680
13 Public Works - Fleet Svcs	39.06	1.21%	19,336	0	19,336	1,202	20,538
14 Water Utility	131.13	4.05%	64,919	0	64,919	4,035	68,955
15 Sewer Utility	27.00	0.83%	13,368	0	13,368	831	14,198
16 Stormwater Utility	25.11	0.78%	12,432	0	12,432	773	13,205
17 Metro Transit	473.14	14.61%	234,249	0	234,249	14,560	248,810
18 Parking Utility	109.60	3.38%	54,264	0	54,264	3,373	57,637
19 Golf Enterprise	10.49	0.32%	5,195	0	5,195	323	5,518
20 Monona Terrace	72.28	2.23%	35,787	0	35,787	2,224	38,012
21 Madison Public Library	182.98	5.65%	90,591	0	90,591	5,631	96,222
22 Police Department	577.03	17.81%	285,687	0	285,687	17,758	303,444
23 Fire Department	438.63	13.54%	217,166	0	217,166	13,498	230,664
26 Public Works - Streets	244.81	7.56%	121,202	0	121,202	7,534	128,736
27 Public Works - Landfill	2.00	0.06%	990	0	990	62	1,052
28 Public Works - Parks	187.53	5.79%	92,847	0	92,847	5,771	98,618
29 Public Works - Transportation	4.00	0.12%	1,980	0	1,980	123	2,103
30 Public Works - Traffic Engineering	88.09	2.72%	43,613	0	43,613	2,711	46,323
31 Department of Civil Rights	20.89	0.64%	10,344	0	10,344	643	10,987
32 Assessor	26.00	0.80%	12,872	0	12,872	800	13,673
33 PCED-Office of the Director	4.60	0.14%	2,277	0	2,277	142	2,419
34 PCED-Economic Development Divisor	20.00	0.62%	9,902	0	9,902	615	10,517
35 Planning & Development-Building Insp	45.00	1.39%	22,279	0	22,279	1,385	23,664
36 Planning & Development-CDA Housing	54.28	1.68%	26,872	0	26,872	1,670	28,542
37 Planning & Development-Community C	44.70	1.38%	22,130	0	22,130	1,376	23,506
38 Planning & Development-Planning Divi	34.53	1.07%	17,097	0	17,097	1,063	18,160
39 Common Council	16.38	0.51%	8,110	0	8,110	504	8,614
40 Municipal Court	7.24	0.22%	3,584	0	3,584	223	3,806
45 Community Development Authority	2.00	0.06%	990	0	990	62	1,052

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

ACTUAL FY 2022
8/10/2023

Network Operations Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,239.51	100.00%	1,603,864	0	1,603,864	96,070	1,699,934
Direct Bills					0		0
Total					\$1,603,864		\$1,699,934

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2022
8/10/2023

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	0.12%	\$865	\$0	\$865	\$0	\$865
4 City Clerk	45.15	1.39%	9,767	0	9,767	607	10,374
5 Mayor	13.00	0.40%	2,812	0	2,812	0	2,812
6 Attorney's Office	24.17	0.75%	5,229	0	5,229	0	5,229
7 Human Resources	19.10	0.59%	4,132	0	4,132	0	4,132
8 Information Technology	57.43	1.77%	12,422	0	12,422	0	12,422
9 Finance Department	49.93	1.54%	10,801	0	10,801	671	11,472
12 Public Works - Engineering Svcs	138.21	4.27%	29,895	0	29,895	1,858	31,753
13 Public Works - Fleet Svcs	39.06	1.21%	8,448	0	8,448	525	8,973
14 Water Utility	131.13	4.05%	28,363	0	28,363	1,763	30,125
15 Sewer Utility	27.00	0.83%	5,840	0	5,840	363	6,203
16 Stormwater Utility	25.11	0.78%	5,431	0	5,431	338	5,769
17 Metro Transit	473.14	14.61%	102,341	0	102,341	6,361	108,702
18 Parking Utility	109.60	3.38%	23,707	0	23,707	1,474	25,181
19 Golf Enterprise	10.49	0.32%	2,270	0	2,270	141	2,411
20 Monona Terrace	72.28	2.23%	15,635	0	15,635	972	16,607
21 Madison Public Library	182.98	5.65%	39,578	0	39,578	2,460	42,038
22 Police Department	577.03	17.81%	124,813	0	124,813	7,758	132,571
23 Fire Department	438.63	13.54%	94,877	0	94,877	5,897	100,774
26 Public Works - Streets	244.81	7.56%	52,952	0	52,952	3,291	56,243
27 Public Works - Landfill	2.00	0.06%	433	0	433	27	459
28 Public Works - Parks	187.53	5.79%	40,564	0	40,564	2,521	43,085
29 Public Works - Transportation	4.00	0.12%	865	0	865	54	919
30 Public Works - Traffic Engineering	88.09	2.72%	19,054	0	19,054	1,184	20,238
31 Department of Civil Rights	20.89	0.64%	4,519	0	4,519	281	4,800
32 Assessor	26.00	0.80%	5,624	0	5,624	350	5,973
33 PCED-Office of the Director	4.60	0.14%	995	0	995	62	1,057
34 PCED-Economic Development Divisor	20.00	0.62%	4,326	0	4,326	269	4,595
35 Planning & Development-Building Insp	45.00	1.39%	9,734	0	9,734	605	10,339
36 Planning & Development-CDA Housing	54.28	1.68%	11,740	0	11,740	730	12,470
37 Planning & Development-Community C	44.70	1.38%	9,668	0	9,668	601	10,269
38 Planning & Development-Planning Divi	34.53	1.07%	7,470	0	7,470	464	7,934
39 Common Council	16.38	0.51%	3,543	0	3,543	220	3,763
40 Municipal Court	7.24	0.22%	1,566	0	1,566	97	1,663
45 Community Development Authority	2.00	0.06%	433	0	433	27	459

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

ACTUAL FY 2022
8/10/2023

Media Services Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,239.51	100.00%	700,710	0	700,710	41,972	742,682
Direct Bills					0		0
Total					\$700,710		\$742,682

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2022
8/10/2023

Application Development Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	2,567.58	0.09%	\$3,931	\$0	\$3,931	\$0	\$3,931
4 City Clerk	59,387.40	2.04%	90,916	0	90,916	2,026	92,942
5 Mayor	39,336.01	1.35%	60,219	0	60,219	0	60,219
6 Attorney's Office	27,854.15	0.96%	42,642	0	42,642	0	42,642
7 Human Resources	12,262.42	0.42%	18,772	0	18,772	0	18,772
8 Information Technology	114,668.44	3.94%	175,545	0	175,545	0	175,545
9 Finance Department	44,389.54	1.53%	67,956	0	67,956	1,514	69,470
12 Public Works - Engineering Svcs	106,783.13	3.67%	163,473	0	163,473	3,643	167,116
13 Public Works - Fleet Svcs	25,069.34	0.86%	38,378	0	38,378	855	39,234
14 Water Utility	107,197.62	3.68%	164,108	0	164,108	3,657	167,765
15 Sewer Utility	17,331.20	0.60%	26,532	0	26,532	591	27,123
16 Stormwater Utility	16,118.07	0.55%	24,675	0	24,675	550	25,225
17 Metro Transit	308,669.76	10.61%	472,540	0	472,540	10,531	483,070
18 Parking Utility	92,245.31	3.17%	141,217	0	141,217	3,147	144,365
19 Golf Enterprise	6,735.36	0.23%	10,311	0	10,311	230	10,541
20 Monona Terrace	46,398.69	1.59%	71,031	0	71,031	1,583	72,614
21 Madison Public Library	117,452.26	4.04%	179,807	0	179,807	4,007	183,814
22 Police Department	370,396.35	12.73%	567,036	0	567,036	12,637	579,673
23 Fire Department	337,984.64	11.62%	517,418	0	517,418	11,531	528,948
24 Public Health Madison and Dane Coun	145,623.73	5.01%	222,934	0	222,934	4,968	227,902
26 Public Works - Streets	218,529.80	7.51%	334,545	0	334,545	7,455	342,001
27 Public Works - Landfill	1,283.79	0.04%	1,965	0	1,965	44	2,009
28 Public Works - Parks	199,241.50	6.85%	305,017	0	305,017	6,797	311,814
29 Public Works - Transportation	2,567.58	0.09%	3,931	0	3,931	88	4,018
30 Public Works - Traffic Engineering	113,460.57	3.90%	173,696	0	173,696	3,871	177,567
31 Department of Civil Rights	43,814.87	1.51%	67,076	0	67,076	1,495	68,571
32 Assessor	29,026.26	1.00%	44,436	0	44,436	990	45,426
33 PCED-Office of the Director	21,019.12	0.72%	32,178	0	32,178	717	32,895
34 PCED-Economic Development Divisor	12,837.92	0.44%	19,653	0	19,653	438	20,091
35 Planning & Development-Building Insp	50,776.73	1.75%	77,734	0	77,734	1,732	79,466
36 Planning & Development-CDA Housing	34,839.32	1.20%	53,335	0	53,335	1,189	54,524
37 Planning & Development-Community C	46,166.79	1.59%	70,676	0	70,676	1,575	72,251
38 Planning & Development-Planning Divi	108,483.29	3.73%	166,076	0	166,076	3,701	169,777
39 Common Council	10,514.99	0.36%	16,097	0	16,097	359	16,456
40 Municipal Court	16,983.13	0.58%	25,999	0	25,999	579	26,579
45 Community Development Authority	1,283.79	0.04%	1,965	0	1,965	44	2,009

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

ACTUAL FY 2022
8/10/2023

Application Development Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,909,300.48	100.00%	4,453,821	0	4,453,821	92,545	4,546,366
Direct Bills					0		0
Total					\$4,453,821		\$4,546,366

Basis Units: Application costs per benefitting Department Supported by by App Team

Source:

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

ACTUAL FY 2022
8/10/2023

Web Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.12%	\$1,323	\$0	\$1,323	\$0	\$1,323
4 City Clerk	45.15	1.39%	14,940	0	14,940	929	15,869
5 Mayor	13.00	0.40%	4,301	0	4,301	0	4,301
6 Attorney's Office	24.17	0.75%	7,998	0	7,998	0	7,998
7 Human Resources	19.10	0.59%	6,321	0	6,321	0	6,321
8 Information Technology	57.43	1.77%	19,001	0	19,001	0	19,001
9 Finance Department	49.93	1.54%	16,522	0	16,522	1,027	17,549
12 Public Works - Engineering Svcs	138.21	4.27%	45,730	0	45,730	2,842	48,572
13 Public Works - Fleet Svcs	39.06	1.21%	12,922	0	12,922	803	13,725
14 Water Utility	131.13	4.05%	43,385	0	43,385	2,697	46,082
15 Sewer Utility	27.00	0.83%	8,934	0	8,934	555	9,489
16 Stormwater Utility	25.11	0.78%	8,308	0	8,308	516	8,825
17 Metro Transit	473.14	14.61%	156,548	0	156,548	9,731	166,279
18 Parking Utility	109.60	3.38%	36,264	0	36,264	2,254	38,519
19 Golf Enterprise	10.49	0.32%	3,472	0	3,472	216	3,688
20 Monona Terrace	72.28	2.23%	23,917	0	23,917	1,487	25,403
21 Madison Public Library	182.98	5.65%	60,542	0	60,542	3,763	64,305
22 Police Department	577.03	17.81%	190,924	0	190,924	11,867	202,791
23 Fire Department	438.63	13.54%	145,131	0	145,131	9,021	154,152
26 Public Works - Streets	244.81	7.56%	80,999	0	80,999	5,035	86,034
27 Public Works - Landfill	2.00	0.06%	662	0	662	41	703
28 Public Works - Parks	187.53	5.79%	62,049	0	62,049	3,857	65,906
29 Public Works - Transportation	4.00	0.12%	1,323	0	1,323	82	1,406
30 Public Works - Traffic Engineering	88.09	2.72%	29,146	0	29,146	1,812	30,958
31 Department of Civil Rights	20.89	0.64%	6,913	0	6,913	430	7,343
32 Assessor	26.00	0.80%	8,603	0	8,603	535	9,137
33 PCED-Office of the Director	4.60	0.14%	1,522	0	1,522	95	1,617
34 PCED-Economic Development Divisor	20.00	0.62%	6,617	0	6,617	411	7,029
35 Planning & Development-Building Insp	45.00	1.39%	14,889	0	14,889	925	15,815
36 Planning & Development-CDA Housing	54.28	1.68%	17,958	0	17,958	1,116	19,074
37 Planning & Development-Community C	44.70	1.38%	14,789	0	14,789	919	15,709
38 Planning & Development-Planning Divi	34.53	1.07%	11,426	0	11,426	710	12,136
39 Common Council	16.38	0.51%	5,420	0	5,420	337	5,757
40 Municipal Court	7.24	0.22%	2,395	0	2,395	149	2,544
45 Community Development Authority	2.00	0.06%	662	0	662	41	703

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

ACTUAL FY 2022
8/10/2023

Web Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,239.51	100.00%	1,071,858	0	1,071,858	64,203	1,136,062
Direct Bills					0		0
Total					\$1,071,858		\$1,136,062

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2022
8/10/2023

Collaboration Tools Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	4.00	0.12%	\$410	\$0	\$410	\$0	\$410
4 City Clerk	45.15	1.39%	4,626	0	4,626	288	4,914
5 Mayor	13.00	0.40%	1,332	0	1,332	0	1,332
6 Attorney's Office	24.17	0.75%	2,477	0	2,477	0	2,477
7 Human Resources	19.10	0.59%	1,957	0	1,957	0	1,957
8 Information Technology	57.43	1.77%	5,884	0	5,884	0	5,884
9 Finance Department	49.93	1.54%	5,116	0	5,116	318	5,434
12 Public Works - Engineering Svcs	138.21	4.27%	14,161	0	14,161	880	15,041
13 Public Works - Fleet Svcs	39.06	1.21%	4,002	0	4,002	249	4,250
14 Water Utility	131.13	4.05%	13,435	0	13,435	835	14,270
15 Sewer Utility	27.00	0.83%	2,766	0	2,766	172	2,938
16 Stormwater Utility	25.11	0.78%	2,573	0	2,573	160	2,733
17 Metro Transit	473.14	14.61%	48,477	0	48,477	3,013	51,490
18 Parking Utility	109.60	3.38%	11,230	0	11,230	698	11,928
19 Golf Enterprise	10.49	0.32%	1,075	0	1,075	67	1,142
20 Monona Terrace	72.28	2.23%	7,406	0	7,406	460	7,866
21 Madison Public Library	182.98	5.65%	18,748	0	18,748	1,165	19,913
22 Police Department	577.03	17.81%	59,122	0	59,122	3,675	62,797
23 Fire Department	438.63	13.54%	44,942	0	44,942	2,793	47,735
26 Public Works - Streets	244.81	7.56%	25,082	0	25,082	1,559	26,642
27 Public Works - Landfill	2.00	0.06%	205	0	205	13	218
28 Public Works - Parks	187.53	5.79%	19,214	0	19,214	1,194	20,409
29 Public Works - Transportation	4.00	0.12%	410	0	410	25	435
30 Public Works - Traffic Engineering	88.09	2.72%	9,025	0	9,025	561	9,586
31 Department of Civil Rights	20.89	0.64%	2,141	0	2,141	133	2,274
32 Assessor	26.00	0.80%	2,664	0	2,664	166	2,830
33 PCED-Office of the Director	4.60	0.14%	471	0	471	29	501
34 PCED-Economic Development Divisor	20.00	0.62%	2,049	0	2,049	127	2,177
35 Planning & Development-Building Insp	45.00	1.39%	4,611	0	4,611	287	4,897
36 Planning & Development-CDA Housing	54.28	1.68%	5,561	0	5,561	346	5,907
37 Planning & Development-Community C	44.70	1.38%	4,580	0	4,580	285	4,864
38 Planning & Development-Planning Divi	34.53	1.07%	3,538	0	3,538	220	3,758
39 Common Council	16.38	0.51%	1,678	0	1,678	104	1,783
40 Municipal Court	7.24	0.22%	742	0	742	46	788
45 Community Development Authority	2.00	0.06%	205	0	205	13	218

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

ACTUAL FY 2022
8/10/2023

Collaboration Tools Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,239.51	100.00%	331,915	0	331,915	19,881	351,797
Direct Bills					0		0
Total					\$331,915		\$351,797

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:8 Information Technology

Department	Help Desk	Network Operations	Media Services	Application Development	Web	Collaboration Tools	Total
3 Employee Assistance Program	\$1,763	\$1,980	\$865	\$3,931	\$1,323	\$410	\$10,272
4 City Clerk	29,569	23,745	10,374	92,942	15,869	4,914	177,413
5 Mayor	5,728	6,436	2,812	60,219	4,301	1,332	80,829
6 Attorney's Office	11,897	11,968	5,229	42,642	7,998	2,477	82,211
7 Human Resources	11,456	9,458	4,132	18,772	6,321	1,957	52,097
8 Information Technology	52,435	28,432	12,422	175,545	19,001	5,884	293,718
9 Finance Department	32,855	26,259	11,472	69,470	17,549	5,434	163,039
12 Public Works - Engineering Svcs	66,179	72,680	31,753	167,116	48,572	15,041	401,343
13 Public Works - Fleet Svcs	18,774	20,538	8,973	39,234	13,725	4,250	105,494
14 Water Utility	64,302	68,955	30,125	167,765	46,082	14,270	391,499
15 Sewer Utility	11,265	14,198	6,203	27,123	9,489	2,938	71,217
16 Stormwater Utility	4,224	13,205	5,769	25,225	8,825	2,733	59,980
17 Metro Transit	77,913	248,810	108,702	483,070	166,279	51,490	1,136,265
18 Parking Utility	32,855	57,637	25,181	144,365	38,519	11,928	310,484
19 Golf Enterprise	7,040	5,518	2,411	10,541	3,688	1,142	30,339
20 Monona Terrace	20,182	38,012	16,607	72,614	25,403	7,866	180,685
21 Madison Public Library	26,753	96,222	42,038	183,814	64,305	19,913	433,045
22 Police Department	333,712	303,444	132,571	579,673	202,791	62,797	1,614,989
23 Fire Department	107,952	230,664	100,774	528,948	154,152	47,735	1,170,226
24 Public Health Madison and Dane Coun	142,684	0	0	227,902	0	0	370,586
25 Office of Independent Monitor	939	0	0	0	0	0	939
26 Public Works - Streets	22,060	128,736	56,243	342,001	86,034	26,642	661,715
27 Public Works - Landfill	469	1,052	459	2,009	703	218	4,910
28 Public Works - Parks	71,342	98,618	43,085	311,814	65,906	20,409	611,174
29 Public Works - Transportation	1,877	2,103	919	4,018	1,406	435	10,759
30 Public Works - Traffic Engineering	35,671	46,323	20,238	177,567	30,958	9,586	320,343
31 Department of Civil Rights	13,142	10,987	4,800	68,571	7,343	2,274	107,117
32 Assessor	13,142	13,673	5,973	45,426	9,137	2,830	90,181
33 PCED-Office of the Director	2,347	2,419	1,057	32,895	1,617	501	40,835
34 PCED-Economic Development Divisor	17,836	10,517	4,595	20,091	7,029	2,177	62,245
35 Planning & Development-Building Insp	22,998	23,664	10,339	79,466	15,815	4,897	157,179
36 Planning & Development-CDA Housing	30,508	28,542	12,470	54,524	19,074	5,907	151,024
37 Planning & Development-Community C	28,631	23,506	10,269	72,251	15,709	4,864	155,230
38 Planning & Development-Planning Divi	17,366	18,160	7,934	169,777	12,136	3,758	229,132
39 Common Council	6,102	8,614	3,763	16,456	5,757	1,783	42,475
40 Municipal Court	3,285	3,806	1,663	26,579	2,544	788	38,665
45 Community Development Authority	0	1,052	459	2,009	703	218	4,441
Total	\$1,347,254	\$1,699,934	\$742,682	\$4,546,366	\$1,136,062	\$351,797	\$9,824,094

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.

Finance Department

CITY OF MADISON, WISCONSIN

FY 2022 ACTUALS

FULL COST ALLOCATION PLAN

(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 2022
8/10/2023

A. Department Costs

Dept:9 Finance Department

Description		Amount	General Admin	General Acctg & Reporting	Budget Management	Admin Support	Purchasing	Payroll	Debt Management	Treasurer - General Receipts
Personnel Costs										
Salaries	S1	3,296,019	347,400	916,952	633,495	55,703	442,326	432,108	100,199	83,389
Salary % Split			10.54%	27.82%	19.22%	1.69%	13.42%	13.11%	3.04%	2.53%
Benefits	S	1,044,721	110,114	290,642	200,795	17,656	140,202	136,963	31,760	26,431
Subtotal - Personnel Costs		4,340,740	457,514	1,207,594	834,290	73,359	582,527	569,071	131,958	109,821
Services & Supplies Cost										
Office Supplies	S	5,699	601	1,586	1,095	96	765	747	173	144
Copy Printing Supplies	S	17,127	1,805	4,765	3,292	289	2,298	2,245	521	433
Furniture	S	11,641	1,227	3,238	2,237	197	1,562	1,526	354	295
Hardware Supplies	S	5,693	600	1,584	1,094	96	764	746	173	144
Software Licenses & Supplies	S	567	60	158	109	10	76	74	17	14
Postage	P	97,120	0	731	0	14,641	0	0	0	18,577
Books and Subscriptions	S	1,282	135	357	246	22	172	168	39	32
Work Supplies	S	1,185	125	330	228	20	159	155	36	30
Telephone	S	2,728	288	759	524	46	366	358	83	69
Telephone Maint	D	0	0	0	0	0	0	0	0	0
Custodial Building Use Charges	S	105,020	11,069	29,217	20,185	1,775	14,094	13,768	3,193	2,657
Communication Device Repair Maint	S	0	0	0	0	0	0	0	0	0
System and Software Maintenance	S	81,163	8,555	22,579	15,599	1,372	10,892	10,640	2,467	2,053
Recruitment	S	343	36	95	66	6	46	45	10	9
Mileage	S	69	7	19	13	1	9	9	2	2
Conferences and Training	S	35,659	3,758	9,920	6,854	603	4,785	4,675	1,084	902
Memberships	S	6,855	723	1,907	1,318	116	920	899	208	173
Financial Actuary Services	P	4,150	0	4,150	0	0	0	0	0	0
Audit Services	P	85,039	0	85,039	0	0	0	0	0	0
Bank Services	P	99,125	0	0	0	0	0	0	0	99,125
Credit Card Services	P	172,813	0	0	0	0	0	0	0	61,547
Collection Services	P	80,460	0	80,460	0	0	0	0	0	0
Armored Car Services	P	12,628	0	0	0	0	0	0	0	4,323

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

ACTUAL FY 2022
8/10/2023

A. Department Costs

Dept:9 Finance Department

Description		Amount	General Admin	General Acctg & Reporting	Budget Management	Admin Support	Purchasing	Payroll	Debt Management	Treasurer - General Receipts
Storage Services	S	6,572	693	1,828	1,263	111	882	862	200	166
Management Services	P	417,777	0	417,777	0	0	0	0	0	0
Consulting Services	P	20,122	0	0	20,122	0	0	0	0	0
Printing Services	S	14,153	1,492	3,937	2,720	239	1,899	1,856	430	358
Advertising Services	S	1,654	174	460	318	28	222	217	50	42
Other Expenses & Services	S	1,269	134	353	244	21	170	166	39	32
ID Charge from Insurance	S	7,865	829	2,188	1,512	133	1,055	1,031	239	199
ID Charge from Workers Comp	S	2,035	214	566	391	34	273	267	62	51
Transfers in from Capital Projects	D	0	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		1,281,313	32,524	657,504	79,431	19,856	41,411	40,455	9,381	191,380
Department Cost Total		5,622,053	490,038	1,865,098	913,721	93,214	623,939	609,526	141,339	301,200
Adjustments to Cost										
Telephone Maint	D	0	0	0	0	0	0	0	0	0
Transfers in from Capital Projects	D	0	0	0	0	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		5,622,053	490,038	1,865,098	913,721	93,214	623,939	609,526	141,339	301,200
General Admin Distribution			(490,038)	152,391	105,282	9,257	73,511	71,813	16,652	13,859
Grand Total		\$5,622,053		\$2,017,488	\$1,019,003	\$102,472	\$697,450	\$681,339	\$157,992	\$315,059

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

ACTUAL FY 2022
8/10/2023

A. Department Costs

Dept:9 Finance Department

Description		Amount	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
Personnel Costs						
Salaries	S1	3,296,019	67,239	160,516	0	56,692
Salary % Split			2.04%	4.87%	.00%	1.72%
Benefits	S	1,044,721	21,312	50,878	0	17,969
Subtotal - Personnel Costs		4,340,740	88,551	211,394	0	74,661
Services & Supplies Cost						
Office Supplies	S	5,699	116	278	0	98
Copy Printing Supplies	S	17,127	349	834	0	295
Furniture	S	11,641	237	567	0	200
Hardware Supplies	S	5,693	116	277	0	98
Software Licenses & Supplies	S	567	12	28	0	10
Postage	P	97,120	14,936	35,666	0	12,569
Books and Subscriptions	S	1,282	26	62	0	22
Work Supplies	S	1,185	24	58	0	20
Telephone	S	2,728	56	133	0	47
Telephone Maint	D	0	0	0	0	0
Custodial Building Use Charges	S	105,020	2,142	5,114	0	1,806
Communication Device Repair Maint	S	0	0	0	0	0
System and Software Maintenance	S	81,163	1,656	3,953	0	1,396
Recruitment	S	343	7	17	0	6
Mileage	S	69	1	3	0	1
Conferences and Training	S	35,659	727	1,737	0	613
Memberships	S	6,855	140	334	0	118
Financial Actuary Services	P	4,150	0	0	0	0
Audit Services	P	85,039	0	0	0	0
Bank Services	P	99,125	0	0	0	0
Credit Card Services	P	172,813	0	0	111,266	0
Collection Services	P	80,460	0	0	0	0
Armored Car Services	P	12,628	0	8,305	0	0

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

ACTUAL FY 2022
8/10/2023

A. Department Costs

Dept:9 Finance Department

Description		Amount	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
Storage Services	S	6,572	134	320	0	113
Management Services	P	417,777	0	0	0	0
Consulting Services	P	20,122	0	0	0	0
Printing Services	S	14,153	289	689	0	243
Advertising Services	S	1,654	34	81	0	28
Other Expenses & Services	S	1,269	26	62	0	22
ID Charge from Insurance	S	7,865	160	383	0	135
ID Charge from Workers Comp	S	2,035	42	99	0	35
Transfers in from Capital Projects	D	0	0	0	0	0
* Miscellaneous Revenue *	P	(16,500)	0	0	0	0
Subtotal - Services & Supplies		1,281,313	21,231	58,998	111,266	17,877
Department Cost Total		5,622,053	109,782	270,393	111,266	92,537
Adjustments to Cost						
Telephone Maint	D	0	0	0	0	0
Transfers in from Capital Projects	D	0	0	0	0	0
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		5,622,053	109,782	270,393	111,266	92,537
General Admin Distribution			11,175	26,677	0	9,422
Grand Total		\$5,622,053	\$120,957	\$297,069	\$111,266	\$101,959

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Department

Department	First Incoming	Second Incoming	General Acctg & Reporting	Budget Management	Admin Support	Purchasing	Payroll	Debt Management	Treasurer - General Receipts	Treasurer - Investment Management
1 City-County Building	\$28,482	\$0	\$8,857	\$6,119	\$538	\$4,273	\$4,174	\$968	\$805	\$649
1 Department Specific	8,917	0	2,773	1,916	168	1,338	1,307	303	252	203
Subtotal - Building Depreciation	37,399	0	11,630	8,035	707	5,610	5,481	1,271	1,058	853
2 Equipment Depreciation	58,252	0	18,115	12,515	1,100	8,738	8,537	1,979	1,647	1,328
Subtotal - Equipment Depreciation	58,252	0	18,115	12,515	1,100	8,738	8,537	1,979	1,647	1,328
3 EAP Service Delivery	3,407	159	1,109	766	67	535	523	121	101	81
3 Critical Incidents	623	29	203	140	12	98	96	22	18	15
3 External EAP	524	0	163	113	10	79	77	18	15	12
Subtotal - Employee Assistance Progr	4,554	188	1,475	1,019	90	711	695	161	134	108
5 City Operational Oversight	23,825	4,109	8,687	6,001	528	4,190	4,094	949	790	637
Subtotal - Mayor	23,825	4,109	8,687	6,001	528	4,190	4,094	949	790	637
6 General Counsel & Representation	89,849	4,000	29,185	20,163	1,773	14,078	13,753	3,189	2,654	2,140
Subtotal - Attorney's Office	89,849	4,000	29,185	20,163	1,773	14,078	13,753	3,189	2,654	2,140
7 HR Services	25,781	590	8,201	5,666	498	3,956	3,865	896	746	601
7 Accomodation & FMLA Admin	431	10	137	95	8	66	65	15	12	10
7 Compensation & Hiring Admin	15,406	368	4,905	3,389	298	2,366	2,312	536	446	360
Subtotal - Human Resources	41,618	968	13,243	9,149	804	6,388	6,241	1,447	1,204	971
8 Help Desk	30,844	2,011	10,217	7,059	621	4,929	4,815	1,116	929	749
8 Network Operations	24,722	1,537	8,166	5,642	496	3,939	3,848	892	743	599
8 Media Services	10,801	671	3,568	2,465	217	1,721	1,681	390	324	262
8 Application Development	67,956	1,514	21,604	14,925	1,312	10,421	10,181	2,361	1,965	1,584
8 Web	16,522	1,027	5,457	3,770	332	2,633	2,572	596	496	400
8 Collaboration Tools	5,116	318	1,690	1,168	103	815	796	185	154	124
Subtotal - Information Technology	155,960	7,078	50,701	35,028	3,080	24,458	23,893	5,540	4,611	3,718
9 General Acctg & Reporting	0	9,911	3,082	2,129	187	1,487	1,452	337	280	226
9 Budget Management	0	15,084	4,691	3,241	285	2,263	2,211	513	427	344
9 Admin Support	0	18,318	5,696	3,935	346	2,748	2,684	622	518	418
9 Payroll	0	11,432	3,555	2,456	216	1,715	1,675	388	323	261

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Department

Department	First Incoming	Second Incoming	General Acctg & Reporting	Budget Management	Admin Support	Purchasing	Payroll	Debt Management	Treasurer - General Receipts	Treasurer - Investment Management
9 Debt Management	\$0	\$1,060	\$330	\$228	\$20	\$159	\$155	\$36	\$30	\$24
9 Treasurer - General Receipts	0	182,521	56,760	39,214	3,448	27,380	26,748	6,202	5,162	4,162
9 Credit Card Expenses	0	62	19	13	1	9	9	2	2	1
Subtotal - Finance Department	0	238,386	74,133	51,216	4,503	35,761	34,935	8,101	6,742	5,436
10 Insurance	0	11	3	2	0	2	2	0	0	0
Subtotal - Insurance	0	11	3	2	0	2	2	0	0	0
11 Workers Comp	0	6	2	1	0	1	1	0	0	0
Subtotal - Workers Compensation	0	6	2	1	0	1	1	0	0	0
31 Internal Support	0	15,721	4,889	3,378	297	2,358	2,304	534	445	358
Subtotal - Department of Civil Rights	0	15,721	4,889	3,378	297	2,358	2,304	534	445	358
39 Citywide Support	0	20,003	6,220	4,298	378	3,001	2,931	680	566	456
Subtotal - Common Council	0	20,003	6,220	4,298	378	3,001	2,931	680	566	456
Total Incoming	411,457	290,471	218,283	150,805	13,260	105,297	102,865	23,853	19,851	16,006
C. Total Allocated		\$6,323,981	\$2,235,772	\$1,169,809	\$115,732	\$802,747	\$784,204	\$181,844	\$334,910	\$136,963
			35.35%	18.50%	1.83%	12.69%	12.40%	2.88%	5.30%	2.17%

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Department

Department	First Incoming	Second Incoming	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
1 City-County Building	\$28,482	\$0	\$1,551	\$0	\$548
1 Department Specific	8,917	0	485	0	171
Subtotal - Building Depreciation	37,399	0	2,036	0	719
2 Equipment Depreciation	58,252	0	3,171	0	1,120
Subtotal - Equipment Depreciation	58,252	0	3,171	0	1,120
3 EAP Service Delivery	3,407	159	194	0	69
3 Critical Incidents	623	29	36	0	13
3 External EAP	524	0	29	0	10
Subtotal - Employee Assistance Progr	4,554	188	258	0	91
5 City Operational Oversight	23,825	4,109	1,521	0	537
Subtotal - Mayor	23,825	4,109	1,521	0	537
6 General Counsel & Representation	89,849	4,000	5,109	0	1,804
Subtotal - Attorney's Office	89,849	4,000	5,109	0	1,804
7 HR Services	25,781	590	1,436	0	507
7 Accomodation & FMLA Admin	431	10	24	0	8
7 Compensation & Hiring Admin	15,406	368	859	0	303
Subtotal - Human Resources	41,618	968	2,318	0	819
8 Help Desk	30,844	2,011	1,789	0	632
8 Network Operations	24,722	1,537	1,429	0	505
8 Media Services	10,801	671	625	0	221
8 Application Development	67,956	1,514	3,782	0	1,336
8 Web	16,522	1,027	955	0	337
8 Collaboration Tools	5,116	318	296	0	104
Subtotal - Information Technology	155,960	7,078	8,875	0	3,135
9 General Acctg & Reporting	0	9,911	540	0	191
9 Budget Management	0	15,084	821	0	290
9 Admin Support	0	18,318	997	0	352
9 Payroll	0	11,432	622	0	220

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Finance Department

Department	First Incoming	Second Incoming	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
9 Debt Management	\$0	\$1,060	\$58	\$0	\$20
9 Treasurer - General Receipts	0	182,521	9,936	0	3,509
9 Credit Card Expenses	0	62	3	0	1
Subtotal - Finance Department	0	238,386	12,977	0	4,583
10 Insurance	0	11	1	0	0
Subtotal - Insurance	0	11	1	0	0
11 Workers Comp	0	6	0	0	0
Subtotal - Workers Compensation	0	6	0	0	0
31 Internal Support	0	15,721	856	0	302
Subtotal - Department of Civil Rights	0	15,721	856	0	302
39 Citywide Support	0	20,003	1,089	0	385
Subtotal - Common Council	0	20,003	1,089	0	385
Total Incoming	411,457	290,471	38,211	0	13,496
C. Total Allocated		\$6,323,981	\$335,280	\$111,266	\$115,455
			5.30%	1.76%	1.83%

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

ACTUAL FY 2022
8/10/2023

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	106	0.05%	\$1,080	\$0	\$1,080	\$0	\$1,080
4 City Clerk	416	0.20%	4,237	0	4,237	181	4,418
5 Mayor	170	0.08%	1,732	0	1,732	0	1,732
6 Attorney's Office	364	0.17%	3,708	0	3,708	0	3,708
7 Human Resources	344	0.16%	3,504	0	3,504	0	3,504
8 Information Technology	499	0.24%	5,083	0	5,083	0	5,083
9 Finance Department	973	0.46%	9,911	0	9,911	0	9,911
10 Insurance	130	0.06%	1,324	0	1,324	56	1,381
11 Workers Compensation	54	0.03%	550	0	550	23	573
12 Public Works - Engineering Svcs	2,510	1.19%	25,566	0	25,566	1,089	26,655
13 Public Works - Fleet Svcs	7,990	3.79%	81,384	0	81,384	3,467	84,851
14 Water Utility	7,202	3.42%	73,358	0	73,358	3,125	76,483
15 Sewer Utility	2,556	1.21%	26,035	0	26,035	1,109	27,144
16 Stormwater Utility	2,122	1.01%	21,614	0	21,614	921	22,535
17 Metro Transit	5,252	2.49%	53,495	0	53,495	2,279	55,774
18 Parking Utility	2,619	1.24%	26,676	0	26,676	1,136	27,813
19 Golf Enterprise	2,397	1.14%	24,415	0	24,415	1,040	25,455
20 Monona Terrace	1,928	0.92%	19,638	0	19,638	837	20,475
21 Madison Public Library	8,339	3.96%	84,939	0	84,939	3,618	88,557
22 Police Department	3,945	1.87%	40,183	0	40,183	1,712	41,895
23 Fire Department	3,337	1.58%	33,990	0	33,990	1,448	35,438
24 Public Health Madison and Dane Coun	11,890	5.64%	121,108	0	121,108	5,159	126,268
25 Office of Independent Monitor	185	0.09%	1,884	0	1,884	80	1,965
26 Public Works - Streets	20,459	9.71%	208,390	0	208,390	8,877	217,267
27 Public Works - Landfill	1,112	0.53%	11,327	0	11,327	483	11,809
28 Public Works - Parks	8,301	3.94%	84,552	0	84,552	3,602	88,154
29 Public Works - Transportation	53	0.03%	540	0	540	23	563
30 Public Works - Traffic Engineering	7,012	3.33%	71,422	0	71,422	3,043	74,465
31 Department of Civil Rights	404	0.19%	4,115	0	4,115	175	4,290
32 Assessor	305	0.14%	3,107	0	3,107	132	3,239
33 PCED-Office of the Director	66	0.03%	672	0	672	29	701
34 PCED-Economic Development Divisor	374	0.18%	3,809	0	3,809	162	3,972
35 Planning & Development-Building Insp	481	0.23%	4,899	0	4,899	209	5,108
36 Planning & Development-CDA Housing	33,471	15.89%	340,927	0	340,927	14,523	355,450
37 Planning & Development-Community C	2,780	1.32%	28,316	0	28,316	1,206	29,523
38 Planning & Development-Planning Divi	2,308	1.10%	23,509	0	23,509	1,001	24,510
39 Common Council	252	0.12%	2,567	0	2,567	109	2,676
40 Municipal Court	255	0.12%	2,597	0	2,597	111	2,708
45 Community Development Authority	165	0.08%	1,681	0	1,681	72	1,752
46 Room Tax Commission	91	0.04%	927	0	927	39	966
47 Debt Service	179	0.08%	1,823	0	1,823	78	1,901
48 Capital Projects	11,632	5.52%	118,480	0	118,480	5,047	123,528

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

ACTUAL FY 2022
8/10/2023

General Acctg & Reporting Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Special Assessment Revolving Fund	420	0.20%	\$4,278	\$0	\$4,278	\$182	\$4,460
52 All Other Depts./Programs	55,184	26.20%	562,090	0	562,090	23,945	586,035
Subtotal	210,632	100.00%	2,145,442	0	2,145,442	90,330	2,235,772
Direct Bills					0		0
Total					\$2,145,442		\$2,235,772

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

Source:

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

ACTUAL FY 2022
8/10/2023

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%	\$332	\$0	\$332	\$0	\$332
4 City Clerk	0.22	0.21%	2,379	0	2,379	137	2,516
5 Mayor	0.10	0.09%	1,051	0	1,051	0	1,051
6 Attorney's Office	0.13	0.13%	1,401	0	1,401	0	1,401
7 Human Resources	0.11	0.11%	1,180	0	1,180	0	1,180
8 Information Technology	0.43	0.43%	4,758	0	4,758	0	4,758
9 Finance Department	1.36	1.36%	15,084	0	15,084	0	15,084
10 Insurance	0.13	0.13%	1,401	0	1,401	81	1,482
11 Workers Compensation	0.17	0.17%	1,844	0	1,844	106	1,950
12 Public Works - Engineering Svcs	5.83	5.82%	64,504	0	64,504	3,715	68,218
13 Public Works - Fleet Svcs	0.92	0.92%	10,142	0	10,142	584	10,726
14 Water Utility	6.30	6.29%	69,704	0	69,704	4,014	73,718
15 Sewer Utility	2.23	2.23%	24,710	0	24,710	1,423	26,133
16 Stormwater Utility	1.28	1.28%	14,125	0	14,125	813	14,939
17 Metro Transit	4.66	4.65%	51,522	0	51,522	2,967	54,489
18 Parking Utility	0.62	0.62%	6,897	0	6,897	397	7,294
19 Golf Enterprise	0.50	0.50%	5,569	0	5,569	321	5,890
20 Monona Terrace	0.55	0.55%	6,048	0	6,048	348	6,397
21 Madison Public Library	4.95	4.95%	54,804	0	54,804	3,156	57,960
22 Police Department	8.49	8.49%	93,971	0	93,971	5,412	99,383
23 Fire Department	3.17	3.17%	35,073	0	35,073	2,020	37,093
24 Public Health Madison and Dane Coun	7.34	7.33%	81,210	0	81,210	4,677	85,887
25 Office of Independent Monitor	0.02	0.02%	221	0	221	13	234
26 Public Works - Streets	3.10	3.10%	34,299	0	34,299	1,975	36,274
27 Public Works - Landfill	0.39	0.39%	4,315	0	4,315	249	4,563
28 Public Works - Parks	4.79	4.79%	52,997	0	52,997	3,052	56,049
29 Public Works - Transportation	0.03	0.03%	295	0	295	17	312
30 Public Works - Traffic Engineering	3.04	3.04%	33,635	0	33,635	1,937	35,572
31 Department of Civil Rights	0.67	0.67%	7,376	0	7,376	425	7,801
32 Assessor	0.69	0.69%	7,597	0	7,597	438	8,035
33 PCED-Office of the Director	0.03	0.03%	295	0	295	17	312
34 PCED-Economic Development Divisor	2.01	2.01%	22,276	0	22,276	1,283	23,559
35 Planning & Development-Building Insp	0.20	0.20%	2,213	0	2,213	127	2,340
36 Planning & Development-CDA Housing	1.70	1.70%	18,809	0	18,809	1,083	19,892
37 Planning & Development-Community C	9.47	9.46%	104,740	0	104,740	6,032	110,772
38 Planning & Development-Planning Divi	5.75	5.75%	63,655	0	63,655	3,666	67,321
39 Common Council	0.04	0.04%	443	0	443	25	468
40 Municipal Court	0.03	0.03%	295	0	295	17	312
45 Community Development Authority	0.05	0.05%	590	0	590	34	624
46 Room Tax Commission	0.59	0.59%	6,491	0	6,491	374	6,865
48 Capital Projects	16.00	15.99%	177,025	0	177,025	10,195	187,220
52 All Other Depts./Programs	2.00	2.00%	22,128	0	22,128	1,274	23,403

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

ACTUAL FY 2022
8/10/2023

Budget Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	100.09	100.00%	1,107,403	0	1,107,403	62,406	1,169,809
Direct Bills					0		0
Total					\$1,107,403		\$1,169,809

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

Source:

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

ACTUAL FY 2022
8/10/2023

Admin Support Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	1,701.50	40.93%	\$45,121	\$0	\$45,121	\$3,136	\$48,257
5 Mayor	347.75	8.36%	9,222	0	9,222	0	9,222
7 Human Resources	141.50	3.40%	3,752	0	3,752	0	3,752
9 Finance Department	690.75	16.62%	18,318	0	18,318	0	18,318
20 Monona Terrace	113.50	2.73%	3,010	0	3,010	209	3,219
22 Police Department	58.63	1.41%	1,555	0	1,555	108	1,663
23 Fire Department	58.63	1.41%	1,555	0	1,555	108	1,663
26 Public Works - Streets	49.75	1.20%	1,319	0	1,319	92	1,411
28 Public Works - Parks	384.00	9.24%	10,183	0	10,183	708	10,891
31 Department of Civil Rights	17.25	0.41%	457	0	457	32	489
35 Planning & Development-Building Insp	47.00	1.13%	1,246	0	1,246	87	1,333
36 Planning & Development-CDA Housing	404.00	9.72%	10,714	0	10,714	745	11,458
39 Common Council	119.75	2.88%	3,176	0	3,176	221	3,396
52 All Other Depts./Programs	23.25	0.56%	617	0	617	43	659
Subtotal	4,157.26	100.00%	110,245	0	110,245	5,487	115,732
Direct Bills					0		0
Total					\$110,245		\$115,732

Basis Units: Admin Support Hours by Department

Source:

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

ACTUAL FY 2022
8/10/2023

Purchasing Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
10 Insurance	67	0.14%	\$1,073	\$0	\$1,073	\$62	\$1,135
11 Workers Compensation	26	0.05%	417	0	417	24	440
13 Public Works - Fleet Svcs	1,693	3.57%	27,124	0	27,124	1,557	28,680
14 Water Utility	2,054	4.33%	32,907	0	32,907	1,889	34,796
15 Sewer Utility	536	1.13%	8,587	0	8,587	493	9,080
16 Stormwater Utility	657	1.39%	10,526	0	10,526	604	11,130
17 Metro Transit	1,810	3.82%	28,998	0	28,998	1,664	30,662
18 Parking Utility	538	1.14%	8,619	0	8,619	495	9,114
19 Golf Enterprise	728	1.54%	11,663	0	11,663	669	12,333
20 Monona Terrace	599	1.26%	9,597	0	9,597	551	10,147
21 Madison Public Library	1,718	3.63%	27,524	0	27,524	1,580	29,104
24 Public Health Madison and Dane Coun	4,337	9.15%	69,483	0	69,483	3,988	73,471
45 Community Development Authority	45	0.09%	721	0	721	41	762
48 Capital Projects	11,793	24.89%	188,936	0	188,936	10,844	199,780
49 Special Assessment Revolving Fund	140	0.30%	2,243	0	2,243	129	2,372
52 All Other Depts./Programs	20,645	43.57%	330,754	0	330,754	18,984	349,739
Subtotal	47,386	100.00%	759,173	0	759,173	43,574	802,747
Direct Bills					0		0
Total					\$759,173		\$802,747

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

Source:

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

ACTUAL FY 2022
8/10/2023

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	0.12%	\$916	\$0	\$916	\$0	\$916
4 City Clerk	45.15	1.39%	10,337	0	10,337	626	10,963
5 Mayor	13.00	0.40%	2,976	0	2,976	0	2,976
6 Attorney's Office	24.17	0.75%	5,534	0	5,534	0	5,534
7 Human Resources	19.10	0.59%	4,373	0	4,373	0	4,373
8 Information Technology	57.43	1.77%	13,147	0	13,147	0	13,147
9 Finance Department	49.93	1.54%	11,432	0	11,432	0	11,432
12 Public Works - Engineering Svcs	138.21	4.27%	31,641	0	31,641	1,915	33,556
13 Public Works - Fleet Svcs	39.06	1.21%	8,941	0	8,941	541	9,482
14 Water Utility	131.13	4.05%	30,019	0	30,019	1,817	31,836
15 Sewer Utility	27.00	0.83%	6,181	0	6,181	374	6,555
16 Stormwater Utility	25.11	0.78%	5,749	0	5,749	348	6,097
17 Metro Transit	473.14	14.61%	108,318	0	108,318	6,556	114,875
18 Parking Utility	109.60	3.38%	25,092	0	25,092	1,519	26,611
19 Golf Enterprise	10.49	0.32%	2,402	0	2,402	145	2,548
20 Monona Terrace	72.28	2.23%	16,548	0	16,548	1,002	17,550
21 Madison Public Library	182.98	5.65%	41,890	0	41,890	2,536	44,425
22 Police Department	577.03	17.81%	132,103	0	132,103	7,996	140,099
23 Fire Department	438.63	13.54%	100,419	0	100,419	6,078	106,497
26 Public Works - Streets	244.81	7.56%	56,045	0	56,045	3,392	59,437
27 Public Works - Landfill	2.00	0.06%	458	0	458	28	486
28 Public Works - Parks	187.53	5.79%	42,933	0	42,933	2,599	45,532
29 Public Works - Transportation	4.00	0.12%	916	0	916	55	971
30 Public Works - Traffic Engineering	88.09	2.72%	20,167	0	20,167	1,221	21,387
31 Department of Civil Rights	20.89	0.64%	4,783	0	4,783	290	5,073
32 Assessor	26.00	0.80%	5,952	0	5,952	360	6,313
33 PCED-Office of the Director	4.60	0.14%	1,053	0	1,053	64	1,117
34 PCED-Economic Development Divisor	20.00	0.62%	4,579	0	4,579	277	4,856
35 Planning & Development-Building Insp	45.00	1.39%	10,302	0	10,302	624	10,926
36 Planning & Development-CDA Housing	54.28	1.68%	12,426	0	12,426	752	13,178
37 Planning & Development-Community C	44.70	1.38%	10,233	0	10,233	619	10,852
38 Planning & Development-Planning Divi	34.53	1.07%	7,906	0	7,906	479	8,384
39 Common Council	16.38	0.51%	3,750	0	3,750	227	3,977
40 Municipal Court	7.24	0.22%	1,657	0	1,657	100	1,757
45 Community Development Authority	2.00	0.06%	458	0	458	28	486

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

ACTUAL FY 2022
8/10/2023

Payroll Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,239.51	100.00%	741,636	0	741,636	42,567	784,204
Direct Bills					0		0
Total					\$741,636		\$784,204

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2022
8/10/2023

Debt Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Information Technology	5,248,779.00	7.27%	\$12,498	\$0	\$12,498	\$0	\$12,498
9 Finance Department	445,000.00	0.62%	1,060	0	1,060	0	1,060
13 Public Works - Fleet Svcs	9,908,305.20	13.72%	23,593	0	23,593	1,470	25,063
16 Stormwater Utility	8,709,913.05	12.06%	20,739	0	20,739	1,292	22,031
17 Metro Transit	3,870,729.95	5.36%	9,217	0	9,217	574	9,791
20 Monona Terrace	512,398.00	0.71%	1,220	0	1,220	76	1,296
22 Police Department	231,696.00	0.32%	552	0	552	34	586
23 Fire Department	607,000.00	0.84%	1,445	0	1,445	90	1,535
26 Public Works - Streets	4,023,472.31	5.57%	9,580	0	9,580	597	10,177
28 Public Works - Parks	2,778,387.00	3.85%	6,616	0	6,616	412	7,028
29 Public Works - Transportation	8,339,965.00	11.55%	19,858	0	19,858	1,237	21,095
30 Public Works - Traffic Engineering	1,698,471.51	2.35%	4,044	0	4,044	252	4,296
34 PCED-Economic Development Divisor	6,990,000.00	9.68%	16,644	0	16,644	1,037	17,681
37 Planning & Development-Community C	1,955,000.00	2.71%	4,655	0	4,655	290	4,945
47 Debt Service	675,000.00	0.93%	1,607	0	1,607	100	1,707
52 All Other Depts./Programs	16,230,795.68	22.47%	38,647	0	38,647	2,408	41,055
Subtotal	72,224,912.70	100.00%	171,974	0	171,974	9,871	181,844
Direct Bills					0		0
Total					\$171,974		\$181,844

Basis Units: Debt Issuance by Fund/Agency

Source:

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

ACTUAL FY 2022
8/10/2023

Treasurer - General Receipts Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Finance Department	218,173	55.87%	\$182,521	\$0	\$182,521	\$0	\$182,521
12 Public Works - Engineering Svcs	685	0.18%	573	0	573	33	606
14 Water Utility	40,923	10.48%	34,236	0	34,236	1,951	36,186
17 Metro Transit	8,443	2.16%	7,063	0	7,063	402	7,466
18 Parking Utility	28,181	7.22%	23,576	0	23,576	1,343	24,919
20 Monona Terrace	1,774	0.45%	1,484	0	1,484	85	1,569
21 Madison Public Library	510	0.13%	427	0	427	24	451
22 Police Department	2,456	0.63%	2,055	0	2,055	117	2,172
23 Fire Department	989	0.25%	827	0	827	47	875
24 Public Health Madison and Dane Coun	1,329	0.34%	1,112	0	1,112	63	1,175
26 Public Works - Streets	4,972	1.27%	4,160	0	4,160	237	4,397
28 Public Works - Parks	4,691	1.20%	3,924	0	3,924	224	4,148
30 Public Works - Traffic Engineering	566	0.14%	474	0	474	27	500
34 PCED-Economic Development Divisior	41	0.01%	34	0	34	2	36
35 Planning & Development-Building Insp	6,074	1.56%	5,081	0	5,081	290	5,371
37 Planning & Development-Community C	808	0.21%	676	0	676	39	714
38 Planning & Development-Planning Divi	862	0.22%	721	0	721	41	762
40 Municipal Court	2,998	0.77%	2,508	0	2,508	143	2,651
52 All Other Depts./Programs	66,035	16.91%	55,244	0	55,244	3,148	58,392
Subtotal	390,510	100.00%	326,695	0	326,695	8,215	334,910
Direct Bills					0		0
Total					\$326,695		\$334,910

Basis Units: # of Receipts Processed

Source:

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

ACTUAL FY 2022
8/10/2023

Treasurer - Investment Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Workers Compensation	14,231,655.83	2.24%	\$2,919	\$0	\$2,919	\$148	\$3,067
14 Water Utility	36,796,881.46	5.79%	7,547	0	7,547	384	7,931
15 Sewer Utility	23,195,606.65	3.65%	4,757	0	4,757	242	4,999
16 Stormwater Utility	14,735,097.32	2.32%	3,022	0	3,022	154	3,176
17 Metro Transit	5,894,947.40	0.93%	1,209	0	1,209	61	1,271
18 Parking Utility	20,749,064.18	3.27%	4,256	0	4,256	216	4,472
19 Golf Enterprise	1,054,401.48	0.17%	216	0	216	11	227
21 Madison Public Library	9,426,993.24	1.48%	1,933	0	1,933	98	2,032
24 Public Health Madison and Dane Coun	12,267,196.37	1.93%	2,516	0	2,516	128	2,644
37 Planning & Development-Community C	5,609,387.92	0.88%	1,150	0	1,150	58	1,209
45 Community Development Authority	8,526,772.57	1.34%	1,749	0	1,749	89	1,838
47 Debt Service	52,338,408.57	8.24%	10,735	0	10,735	546	11,280
48 Capital Projects	54,378,373.64	8.56%	11,153	0	11,153	567	11,720
49 Special Assessment Revolving Fund	9,380,887.39	1.48%	1,924	0	1,924	98	2,022
50 Impact Fees	20,635,517.45	3.25%	4,232	0	4,232	215	4,447
52 All Other Depts./Programs	346,268,564.87	54.49%	71,020	0	71,020	3,609	74,629
Subtotal	635,489,756.33	100.00%	130,339	0	130,339	6,624	136,963
Direct Bills					0		0
Total					\$130,339		\$136,963

Basis Units: Average Monthly Cash Balance by Fund

Source:

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

ACTUAL FY 2022
8/10/2023

Treasurer - Specific Collections Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 Parking Utility	1.28	26.28%	\$83,967	\$0	\$83,967	\$4,156	\$88,123
46 Room Tax Commission	0.38	7.80%	24,928	0	24,928	1,234	26,162
52 All Other Depts./Programs	3.21	65.91%	210,573	0	210,573	10,423	220,996
Subtotal	4.87	100.00%	319,468	0	319,468	15,813	335,280
Direct Bills					0		0
Total					\$319,468		\$335,280

Basis Units: Percent of Collections Effort by Benefitting Department

Source:

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

ACTUAL FY 2022
8/10/2023

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%	\$62	\$0	\$62	\$0	\$62
23 Fire Department	120.00	0.11%	120	0	120	0	120
28 Public Works - Parks	2,336.38	2.10%	2,336	0	2,336	0	2,336
35 Planning & Development-Building Insp	108,475.06	97.49%	108,475	0	108,475	0	108,475
37 Planning & Development-Community C	101.96	0.09%	102	0	102	0	102
52 All Other Depts./Programs	170.52	0.15%	171	0	171	0	171
Subtotal	111,265.92	100.00%	111,266	0	111,266	0	111,266
Direct Bills					0		0
Total					\$111,266		\$111,266

Basis Units: Credit Card Fees per Benefitting Department

Source:

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

ACTUAL FY 2022
8/10/2023

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%	\$109,870	\$0	\$109,870	\$5,585	\$115,455
Subtotal	100	100.00%	109,870	0	109,870	5,585	115,455
Direct Bills					0		0
Total					\$109,870		\$115,455
Basis Units: Direct Allocation to Water Source:							

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:9 Finance Department

Department	General Acctg & Reporting	Budget Management	Admin Support	Purchasing	Payroll	Debt Management	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses
3 Employee Assistance Program	\$1,080	\$332	\$0	\$0	\$916	\$0	\$0	\$0	\$0	\$0
4 City Clerk	4,418	2,516	48,257	0	10,963	0	0	0	0	0
5 Mayor	1,732	1,051	9,222	0	2,976	0	0	0	0	0
6 Attorney's Office	3,708	1,401	0	0	5,534	0	0	0	0	0
7 Human Resources	3,504	1,180	3,752	0	4,373	0	0	0	0	0
8 Information Technology	5,083	4,758	0	0	13,147	12,498	0	0	0	0
9 Finance Department	9,911	15,084	18,318	0	11,432	1,060	182,521	0	0	62
10 Insurance	1,381	1,482	0	1,135	0	0	0	0	0	0
11 Workers Compensation	573	1,950	0	440	0	0	0	3,067	0	0
12 Public Works - Engineering Svcs	26,655	68,218	0	0	33,556	0	606	0	0	0
13 Public Works - Fleet Svcs	84,851	10,726	0	28,680	9,482	25,063	0	0	0	0
14 Water Utility	76,483	73,718	0	34,796	31,836	0	36,186	7,931	0	0
15 Sewer Utility	27,144	26,133	0	9,080	6,555	0	0	4,999	0	0
16 Stormwater Utility	22,535	14,939	0	11,130	6,097	22,031	0	3,176	0	0
17 Metro Transit	55,774	54,489	0	30,662	114,875	9,791	7,466	1,271	0	0
18 Parking Utility	27,813	7,294	0	9,114	26,611	0	24,919	4,472	88,123	0
19 Golf Enterprise	25,455	5,890	0	12,333	2,548	0	0	227	0	0
20 Monona Terrace	20,475	6,397	3,219	10,147	17,550	1,296	1,569	0	0	0
21 Madison Public Library	88,557	57,960	0	29,104	44,425	0	451	2,032	0	0
22 Police Department	41,895	99,383	1,663	0	140,099	586	2,172	0	0	0
23 Fire Department	35,438	37,093	1,663	0	106,497	1,535	875	0	0	120
24 Public Health Madison and Dane Coun	126,268	85,887	0	73,471	0	0	1,175	2,644	0	0
25 Office of Independent Monitor	1,965	234	0	0	0	0	0	0	0	0
26 Public Works - Streets	217,267	36,274	1,411	0	59,437	10,177	4,397	0	0	0
27 Public Works - Landfill	11,809	4,563	0	0	486	0	0	0	0	0
28 Public Works - Parks	88,154	56,049	10,891	0	45,532	7,028	4,148	0	0	2,336
29 Public Works - Transportation	563	312	0	0	971	21,095	0	0	0	0
30 Public Works - Traffic Engineering	74,465	35,572	0	0	21,387	4,296	500	0	0	0
31 Department of Civil Rights	4,290	7,801	489	0	5,073	0	0	0	0	0
32 Assessor	3,239	8,035	0	0	6,313	0	0	0	0	0
33 PCED-Office of the Director	701	312	0	0	1,117	0	0	0	0	0
34 PCED-Economic Development Divisor	3,972	23,559	0	0	4,856	17,681	36	0	0	0
35 Planning & Development-Building Insp	5,108	2,340	1,333	0	10,926	0	5,371	0	0	108,475
36 Planning & Development-CDA Housing	355,450	19,892	11,458	0	13,178	0	0	0	0	0
37 Planning & Development-Community C	29,523	110,772	0	0	10,852	4,945	714	1,209	0	102
38 Planning & Development-Planning Divi	24,510	67,321	0	0	8,384	0	762	0	0	0
39 Common Council	2,676	468	3,396	0	3,977	0	0	0	0	0
40 Municipal Court	2,708	312	0	0	1,757	0	2,651	0	0	0
45 Community Development Authority	1,752	624	0	762	486	0	0	1,838	0	0
46 Room Tax Commission	966	6,865	0	0	0	0	0	0	26,162	0
47 Debt Service	1,901	0	0	0	0	1,707	0	11,280	0	0

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:9 Finance Department

Department	General Acctg & Reporting	Budget Management	Admin Support	Purchasing	Payroll	Debt Management	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses
48 Capital Projects	\$123,528	\$187,220	\$0	\$199,780	\$0	\$0	\$0	\$11,720	\$0	\$0
49 Special Assessment Revolving Fund	4,460	0	0	2,372	0	0	0	2,022	0	0
50 Impact Fees	0	0	0	0	0	0	0	4,447	0	0
52 All Other Depts./Programs	586,035	23,403	659	349,739	0	41,055	58,392	74,629	220,996	171
Total	\$2,235,772	\$1,169,809	\$115,732	\$802,747	\$784,204	\$181,844	\$334,910	\$136,963	\$335,280	\$111,266

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:9 Finance Department

Department	Treasurer - Water Utility Support	Total
3 Employee Assistance Program	\$0	\$2,327
4 City Clerk	0	66,154
5 Mayor	0	14,981
6 Attorney's Office	0	10,643
7 Human Resources	0	12,810
8 Information Technology	0	35,485
9 Finance Department	0	238,386
10 Insurance	0	3,998
11 Workers Compensation	0	6,031
12 Public Works - Engineering Svcs	0	129,036
13 Public Works - Fleet Svcs	0	158,802
14 Water Utility	115,455	376,404
15 Sewer Utility	0	73,911
16 Stormwater Utility	0	79,907
17 Metro Transit	0	274,328
18 Parking Utility	0	188,345
19 Golf Enterprise	0	46,453
20 Monona Terrace	0	60,653
21 Madison Public Library	0	222,529
22 Police Department	0	285,797
23 Fire Department	0	183,220
24 Public Health Madison and Dane Coun	0	289,445
25 Office of Independent Monitor	0	2,199
26 Public Works - Streets	0	328,963
27 Public Works - Landfill	0	16,858
28 Public Works - Parks	0	214,137
29 Public Works - Transportation	0	22,942
30 Public Works - Traffic Engineering	0	136,221
31 Department of Civil Rights	0	17,653
32 Assessor	0	17,586
33 PCED-Office of the Director	0	2,130
34 PCED-Economic Development Divisior	0	50,103
35 Planning & Development-Building Insp	0	133,553
36 Planning & Development-CDA Housing	0	399,978
37 Planning & Development-Community C	0	158,118
38 Planning & Development-Planning Divi	0	100,978
39 Common Council	0	10,518
40 Municipal Court	0	7,428
45 Community Development Authority	0	5,462
46 Room Tax Commission	0	33,993
47 Debt Service	0	14,888

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:9 Finance Department

Department	Treasurer - Water Utility Support	Total
48 Capital Projects	\$0	\$522,248
49 Special Assessment Revolving Fund	0	8,854
50 Impact Fees	0	4,447
52 All Other Depts./Programs	0	1,355,077
Total	\$115,455	\$6,323,981

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 2022
8/10/2023

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 2022
8/10/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:10 Insurance

Department	First Incoming	Second Incoming	Insurance
9 General Acctg & Reporting	\$1,324	\$56	\$1,381
9 Budget Management	1,401	81	1,482
9 Purchasing	1,073	62	1,135
Subtotal - Finance Department	3,799	199	3,998
Total Incoming	3,799	199	3,998
C. Total Allocated		\$3,998	\$3,998
			99.99%

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

ACTUAL FY 2022
8/10/2023

Insurance Allocations

Dept:10 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	759.00	0.03%	\$1	\$0	\$1	\$0	\$1
4 City Clerk	9,793.00	0.36%	14	0	14	1	14
5 Mayor	2,264.00	0.08%	3	0	3	0	3
6 Attorney's Office	4,599.01	0.17%	6	0	6	0	6
7 Human Resources	41,428.00	1.51%	57	0	57	0	57
8 Information Technology	15,557.00	0.57%	21	0	21	0	21
9 Finance Department	7,865.00	0.29%	11	0	11	0	11
12 Public Works - Engineering Svcs	142,220.00	5.17%	196	0	196	11	207
13 Public Works - Fleet Svcs	69,534.00	2.53%	96	0	96	5	101
14 Water Utility	160,779.03	5.85%	222	0	222	12	234
15 Sewer Utility	81,301.00	2.96%	112	0	112	6	118
16 Stormwater Utility	41,211.00	1.50%	57	0	57	3	60
17 Metro Transit	167,149.00	6.08%	231	0	231	12	243
18 Parking Utility	111,583.98	4.06%	154	0	154	8	162
19 Golf Enterprise	10,165.01	0.37%	14	0	14	1	15
20 Monona Terrace	101,633.00	3.70%	140	0	140	8	148
21 Madison Public Library	100,082.00	3.64%	138	0	138	7	146
22 Police Department	611,746.00	22.25%	845	0	845	45	891
23 Fire Department	223,847.00	8.14%	309	0	309	17	326
25 Office of Independent Monitor	670.00	0.02%	1	0	1	0	1
26 Public Works - Streets	302,976.01	11.02%	419	0	419	22	441
27 Public Works - Landfill	2,703.00	0.10%	4	0	4	0	4
28 Public Works - Parks	193,546.01	7.04%	267	0	267	14	282
29 Public Works - Transportation	722.00	0.03%	1	0	1	0	1
30 Public Works - Traffic Engineering	43,346.00	1.58%	60	0	60	3	63
31 Department of Civil Rights	8,194.99	0.30%	11	0	11	1	12
32 Assessor	23,668.94	0.86%	33	0	33	2	34
33 PCED-Office of the Director	783.00	0.03%	1	0	1	0	1
34 PCED-Economic Development Divisor	4,073.00	0.15%	6	0	6	0	6
35 Planning & Development-Building Insp	80,095.01	2.91%	111	0	111	6	117
36 Planning & Development-CDA Housing	137,575.00	5.00%	190	0	190	10	200
37 Planning & Development-Community C	29,044.00	1.06%	40	0	40	2	42
38 Planning & Development-Planning Divi	6,810.42	0.25%	9	0	9	1	10
39 Common Council	11,296.00	0.41%	16	0	16	1	16
40 Municipal Court	981.00	0.04%	1	0	1	0	1

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

ACTUAL FY 2022
8/10/2023

Insurance Allocations

Dept:10 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,750,000.41	100.00%	3,799	0	3,799	199	3,998
Direct Bills					0		0
Total					\$3,799		\$3,998

Basis Units: Interdepartmental Charges for Insurance Services

Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:10 Insurance

Department	Insurance	Total
3 Employee Assistance Program	\$1	\$1
4 City Clerk	14	14
5 Mayor	3	3
6 Attorney's Office	6	6
7 Human Resources	57	57
8 Information Technology	21	21
9 Finance Department	11	11
12 Public Works - Engineering Svcs	207	207
13 Public Works - Fleet Svcs	101	101
14 Water Utility	234	234
15 Sewer Utility	118	118
16 Stormwater Utility	60	60
17 Metro Transit	243	243
18 Parking Utility	162	162
19 Golf Enterprise	15	15
20 Monona Terrace	148	148
21 Madison Public Library	146	146
22 Police Department	891	891
23 Fire Department	326	326
25 Office of Independent Monitor	1	1
26 Public Works - Streets	441	441
27 Public Works - Landfill	4	4
28 Public Works - Parks	282	282
29 Public Works - Transportation	1	1
30 Public Works - Traffic Engineering	63	63
31 Department of Civil Rights	12	12
32 Assessor	34	34
33 PCED-Office of the Director	1	1
34 PCED-Economic Development Divisor	6	6
35 Planning & Development-Building Insp	117	117
36 Planning & Development-CDA Housing	200	200
37 Planning & Development-Community C	42	42
38 Planning & Development-Planning Divi	10	10
39 Common Council	16	16
40 Municipal Court	1	1
Total	\$3,998	\$3,998

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 2022
8/10/2023

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 2022
8/10/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:11 Workers Compensation

Department	First Incoming	Second Incoming	Workers Comp
6 General Counsel & Representation	\$6,002	\$267	\$6,269
Subtotal - Attorney's Office	6,002	267	6,269
9 General Acctg & Reporting	550	23	573
9 Budget Management	1,844	106	1,950
9 Purchasing	417	24	440
9 Treasurer - Investment Management	2,919	148	3,067
Subtotal - Finance Department	5,730	302	6,031
Total Incoming	11,732	569	12,301
C. Total Allocated		<u>\$12,301</u>	<u>\$12,301</u>
			100.00%

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

ACTUAL FY 2022
8/10/2023

Workers Comp Allocations

Dept:11 Workers Compensation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	165.00	0.00%	\$1	\$0	\$1	\$0	\$1
4 City Clerk	1,611.00	0.04%	5	0	5	0	5
5 Mayor	692.00	0.02%	2	0	2	0	2
6 Attorney's Office	1,498.00	0.04%	5	0	5	0	5
7 Human Resources	932.00	0.02%	3	0	3	0	3
8 Information Technology	4,430.00	0.12%	14	0	14	0	14
9 Finance Department	2,035.00	0.05%	6	0	6	0	6
12 Public Works - Engineering Svcs	159,163.00	4.24%	498	0	498	24	522
13 Public Works - Fleet Svcs	32,462.33	0.87%	102	0	102	5	106
14 Water Utility	150,088.00	4.00%	470	0	470	23	492
15 Sewer Utility	37,600.00	1.00%	118	0	118	6	123
16 Stormwater Utility	17,638.00	0.47%	55	0	55	3	58
17 Metro Transit	684,003.00	18.24%	2,140	0	2,140	104	2,244
18 Parking Utility	51,334.00	1.37%	161	0	161	8	168
19 Golf Enterprise	20,863.00	0.56%	65	0	65	3	68
20 Monona Terrace	29,104.00	0.78%	91	0	91	4	95
21 Madison Public Library	16,386.00	0.44%	51	0	51	2	54
22 Police Department	817,980.00	21.81%	2,559	0	2,559	124	2,683
23 Fire Department	914,933.00	24.40%	2,862	0	2,862	139	3,002
26 Public Works - Streets	422,148.00	11.26%	1,321	0	1,321	64	1,385
27 Public Works - Landfill	406.67	0.01%	1	0	1	0	1
28 Public Works - Parks	235,606.00	6.28%	737	0	737	36	773
29 Public Works - Transportation	218.00	0.01%	1	0	1	0	1
30 Public Works - Traffic Engineering	73,337.00	1.96%	229	0	229	11	241
31 Department of Civil Rights	952.00	0.03%	3	0	3	0	3
32 Assessor	12,321.00	0.33%	39	0	39	2	40
33 PCED-Office of the Director	247.00	0.01%	1	0	1	0	1
34 PCED-Economic Development Divisor	1,412.00	0.04%	4	0	4	0	5
35 Planning & Development-Building Insp	26,321.00	0.70%	82	0	82	4	86
36 Planning & Development-CDA Housing	28,262.00	0.75%	88	0	88	4	93
37 Planning & Development-Community C	2,689.00	0.07%	8	0	8	0	9
38 Planning & Development-Planning Divi	2,581.00	0.07%	8	0	8	0	8
39 Common Council	374.00	0.01%	1	0	1	0	1
40 Municipal Court	208.00	0.01%	1	0	1	0	1

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

ACTUAL FY 2022
8/10/2023

Workers Comp Allocations

Dept:11 Workers Compensation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,750,000.00	100.00%	11,732	0	11,732	569	12,301
Direct Bills					0		0
Total					\$11,732		\$12,301

Basis Units: Interdepartmental Charges for Workers Compensation Services

Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:11 Workers Compensation

Department	Workers Comp	Total
3 Employee Assistance Program	\$1	\$1
4 City Clerk	5	5
5 Mayor	2	2
6 Attorney's Office	5	5
7 Human Resources	3	3
8 Information Technology	14	14
9 Finance Department	6	6
12 Public Works - Engineering Svcs	522	522
13 Public Works - Fleet Svcs	106	106
14 Water Utility	492	492
15 Sewer Utility	123	123
16 Stormwater Utility	58	58
17 Metro Transit	2,244	2,244
18 Parking Utility	168	168
19 Golf Enterprise	68	68
20 Monona Terrace	95	95
21 Madison Public Library	54	54
22 Police Department	2,683	2,683
23 Fire Department	3,002	3,002
26 Public Works - Streets	1,385	1,385
27 Public Works - Landfill	1	1
28 Public Works - Parks	773	773
29 Public Works - Transportation	1	1
30 Public Works - Traffic Engineering	241	241
31 Department of Civil Rights	3	3
32 Assessor	40	40
33 PCED-Office of the Director	1	1
34 PCED-Economic Development Divisor	5	5
35 Planning & Development-Building Insp	86	86
36 Planning & Development-CDA Housing	93	93
37 Planning & Development-Community C	9	9
38 Planning & Development-Planning Divi	8	8
39 Common Council	1	1
40 Municipal Court	1	1
Total	\$12,301	\$12,301

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 2022
8/10/2023

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Personnel Costs						
Salaries	S1	4,012,002	0	1,400,679	0	2,611,323
Salary % Split			.00%	34.91%	.00%	65.09%
Benefits	P	1,373,697	0	491,214	0	882,483
Subtotal - Personnel Costs		5,385,698	0	1,891,893	0	3,493,806
Services & Supplies Cost						
Office Supplies	P	2,984	0	7	0	2,977
Copy Printing Supplies	P	3,766	0	0	0	3,766
Furniture	P	508	0	0	0	508
Hardware Supplies	P	4,372	0	71	0	4,301
Software Licenses & Supplies	P	2,289	0	1,583	0	706
Postage	P	16,765	0	0	0	16,765
Books and Subscriptions	P	341	0	300	0	42
Work Supplies	P	31,026	0	22,069	0	8,957
Janitorial Supplies	P	51,227	0	51,227	0	0
Safety Supplies	P	8,972	0	6,559	0	2,413
Snow Removal Supplies	P	761	0	761	0	0
Uniform Clothing Supplies	P	3,284	0	3,284	0	0
Food and Beverage	P	258	0	0	0	258
Building Supplies	P	15,310	0	15,310	0	0
Electrical Supplies	P	20,346	0	20,346	0	0
HVAC Supplies	P	52,755	0	52,755	0	0
Plumbing Supplies	P	20,619	0	20,619	0	0
Landscaping Supplies	P	4,514	0	233	0	4,281
Machinery and Equipment	P	5,159	0	3,021	0	2,138
Equipment Supplies	P	9,257	0	8,228	0	1,029
Natural Gas	P	44,909	0	42,510	0	2,399
Electricity	P	88,547	0	84,620	0	3,927
Water	P	5,307	0	1,366	0	3,941

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

ACTUAL FY 2022
8/10/2023

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Sewer	P	1,805	0	1,639	0	166
Stormwater	P	25,542	0	2,139	0	23,403
Telephone	P	2,141	0	691	0	1,450
Cellular Telephone	P	11,273	0	3,434	0	7,838
Building Improv Repair Maint	P	46,758	0	46,460	0	298
Waste Disposal	P	4,087	0	4,087	0	0
Pest Control	P	8,281	0	8,281	0	0
Elevator Repair	P	6,220	0	6,220	0	0
Process Fees Recyclables	P	0	0	0	0	0
Custodial Building Use Charges	P	39,764	0	0	0	39,764
Grounds Improv Repair Maint	P	2,880	0	1,920	0	960
Landscaping	P	72,027	0	0	0	72,027
Equip Improv Repair Maint	P	10,152	0	9,299	0	853
System and Software Maintenance	P	112,841	0	42,892	0	69,949
Vehicle Repair & Maint	P	243	0	0	0	243
Lease of Rental of Equipment	P	970	0	910	0	60
Recruitment	P	467	0	0	0	467
Mileage	P	2,848	0	1,034	0	1,814
Conferences and Training	P	9,070	0	1,682	0	7,388
Memberships	P	7,730	0	3,649	0	4,081
Delivery Freight Charges	P	525	0	100	0	425
Storage Services	P	1,004	0	0	0	1,004
Consulting Services	P	44,152	0	439	0	43,713
Advertising Services	P	3,279	0	0	0	3,279
Inspection Services	P	6,148	0	6,148	0	0
Parking Towing Services	P	0	0	0	0	0
Security Services	P	1,748	0	1,748	0	0
Other Services and Expenses	P	159,751	0	4	0	159,748
Taxes and Special Assessments	P	31,750	0	1,047	0	30,703
Permits and Licenses	P	2,022	0	1,972	0	50

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

ACTUAL FY 2022
8/10/2023

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
ID Charge from Engineering	P	18,079	0	7,072	0	11,007
ID Charge from Fleet Services	P	30,297	0	9,876	0	20,420
ID Charge from Landfill	P	8,286	0	5,473	0	2,814
ID Charge from Traffic Engineering	P	5,873	0	0	0	5,873
ID Charge from Insurance	P	142,220	0	0	0	142,220
ID Charge from Workers Comp	P	159,163	0	0	0	159,163
ID Charge from Sewer	P	101,896	0	46,001	0	55,896
ID Charge from Stormwater	P	67,959	0	27,705	0	40,254
* Sale of Recyclables *	P	(6,339)	0	(6,339)	0	0
* Reimbursement of Expense *	P	(151,652)	0	(151,382)	0	(270)
* Contributions & Donations *	P	0	0	0	0	0
* Miscellaneous Revenue *	P	(239,828)	0	0	0	(239,828)
Transfer Out to Debt Service	D	119,796	0	0	0	0
* Transfer in From Insurance *	P	(3,359)	0	0	0	(3,359)
Interest	D	(765)	0	0	0	0
Impact Fees Costs	D	(8,526)	0	0	0	0
Subtotal - Services & Supplies		1,251,851	0	419,064	0	722,282
Department Cost Total		6,637,549	0	2,310,957	0	4,216,088
Adjustments to Cost						
Transfer Out to Debt Service	D	(119,796)	0	0	0	0
Interest	D	765	0	0	0	0
Impact Fees Costs	D	8,526	0	0	0	0
Subtotal - Adjustments		(110,504)	0	0	0	0
Total Costs After Adjustments		6,527,045	0	2,310,957	0	4,216,088
General Admin Distribution			0	0	0	0
Grand Total		\$6,527,045		\$2,310,957	\$0	\$4,216,088
						not allocated

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

ACTUAL FY 2022
8/10/2023

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	\$24,689	\$0	\$7,771	\$485	\$16,433
1 Fairchild Building	5,090	0	1,602	100	3,388
1 Department Specific	195,749	0	61,614	3,848	130,287
Subtotal - Building Depreciation	225,529	0	70,988	4,433	150,108
2 Equipment Depreciation	65,235	0	20,534	1,282	43,419
Subtotal - Equipment Depreciation	65,235	0	20,534	1,282	43,419
3 EAP Service Delivery	9,031	422	2,975	186	6,292
3 Critical Incidents	948	44	312	20	661
3 External EAP	797	0	251	16	530
3 External CISM	370	0	116	7	246
Subtotal - Employee Assistance Progr	11,146	466	3,655	228	7,729
5 City Operational Oversight	65,944	11,373	24,336	1,520	51,460
Subtotal - Mayor	65,944	11,373	24,336	1,520	51,460
6 General Counsel & Representation	39,267	1,748	12,910	806	27,299
Subtotal - Attorney's Office	39,267	1,748	12,910	806	27,299
7 HR Services	71,358	1,632	22,975	1,435	48,581
7 Accomodation & FMLA Admin	7,320	173	2,359	147	4,987
7 Compensation & Hiring Admin	42,642	1,019	13,743	858	29,060
Subtotal - Human Resources	121,320	2,824	39,076	2,440	82,628
8 Help Desk	62,129	4,051	20,831	1,301	44,048
8 Network Operations	68,427	4,253	22,877	1,429	48,375
8 Media Services	29,895	1,858	9,995	624	21,134
8 Application Development	163,473	3,643	52,602	3,285	111,230
8 Web	45,730	2,842	15,289	955	32,329
8 Collaboration Tools	14,161	880	4,734	296	10,011
Subtotal - Information Technology	383,815	17,528	126,328	7,889	267,126
9 General Acctg & Reporting	25,566	1,089	8,390	524	17,741
9 Budget Management	64,504	3,715	21,473	1,341	45,405

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

ACTUAL FY 2022
8/10/2023

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 Payroll	\$31,641	\$1,915	\$10,562	\$660	\$22,334
9 Treasurer - General Receipts	573	33	191	12	403
Subtotal - Finance Department	122,284	6,752	40,616	2,536	85,884
10 Insurance	196	11	65	4	138
Subtotal - Insurance	196	11	65	4	138
11 Workers Comp	498	24	164	10	348
Subtotal - Workers Compensation	498	24	164	10	348
12 Facilities - General	0	81,966	25,800	1,611	54,555
Subtotal - Public Works - Engineering Svcs	0	81,966	25,800	1,611	54,555
13 Fleet Services	0	943	297	19	628
Subtotal - Public Works - Fleet Svcs	0	943	297	19	628
30 Radio Shop	0	24,157	7,604	475	16,078
Subtotal - Public Works - Traffic Engineering	0	24,157	7,604	475	16,078
31 Internal Support	0	43,513	13,696	855	28,962
Subtotal - Department of Civil Rights	0	43,513	13,696	855	28,962
39 Citywide Support	0	55,365	17,427	1,088	36,850
Subtotal - Common Council	0	55,365	17,427	1,088	36,850
Total Incoming	1,035,233	246,670	403,496	25,197	853,211
C. Total Allocated		\$7,808,949	\$2,714,453	\$25,197	\$5,069,299
			34.76%	0.32%	64.92%

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

ACTUAL FY 2022
8/10/2023

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	30,902.37	1.20%	\$31,756	\$(66,104)	\$(34,348)	\$0	\$(34,348)
8 Information Technology	9,053.36	0.35%	9,303	(969)	8,334	0	8,334
12 Public Works - Engineering Svcs	97,356.49	3.79%	100,045	(18,079)	81,966	0	81,966
13 Public Works - Fleet Svcs	230,287.77	8.97%	236,647	(66,942)	169,705	7,362	177,067
15 Sewer Utility	0.00	0.00%	0	(57,579)	(57,579)	0	(57,579)
16 Stormwater Utility	0.00	0.00%	0	(33,541)	(33,541)	0	(33,541)
18 Parking Utility	13,161.24	0.51%	13,525	(55,570)	(42,045)	421	(41,625)
21 Madison Public Library	1,666.36	0.06%	1,712	(3,537)	(1,825)	53	(1,771)
22 Police Department	419,773.30	16.36%	431,365	(579,674)	(148,309)	13,420	(134,889)
23 Fire Department	632,447.73	24.65%	649,912	(290,883)	359,029	20,219	379,248
24 Public Health Madison and Dane Coun	8,049.67	0.31%	8,272	(13,130)	(4,858)	257	(4,601)
26 Public Works - Streets	359,111.12	14.00%	369,028	(55,153)	313,875	11,481	325,355
27 Public Works - Landfill	0.00	0.00%	0	(13,493)	(13,493)	0	(13,493)
28 Public Works - Parks	5,193.65	0.20%	5,337	(14,111)	(8,774)	166	(8,608)
29 Public Works - Transportation	4,785.91	0.19%	4,918	0	4,918	153	5,071
30 Public Works - Traffic Engineering	29,008.61	1.13%	29,810	(62,060)	(32,250)	927	(31,323)
33 PCED-Office of the Director	7,139.24	0.28%	7,336	(15,388)	(8,052)	228	(7,823)
34 PCED-Economic Development Divisor	25,894.60	1.01%	26,610	(55,395)	(28,785)	828	(27,957)
35 Planning & Development-Building Insp	53,112.46	2.07%	54,579	(113,620)	(59,041)	1,698	(57,343)
36 Planning & Development-CDA Housing	37,605.81	1.47%	38,644	0	38,644	1,202	39,847
37 Planning & Development-Community C	53,707.01	2.09%	55,190	(97,677)	(42,487)	1,717	(40,770)
38 Planning & Development-Planning Divi	38,608.57	1.50%	39,675	(80,304)	(40,629)	1,234	(39,395)
45 Community Development Authority	0.00	0.00%	0	(80,430)	(80,430)	0	(80,430)
52 All Other Depts./Programs	509,087.97	19.84%	523,146	(10,236)	512,910	16,275	529,185
Subtotal	2,565,953.23	100.00%	2,636,810	(1,783,875)	852,935	77,643	930,578
Direct Bills					1,783,875		1,783,875
Total					\$2,636,810		\$2,714,453

Basis Units: Tracked Maintenance & Repairs and Custodial Services Expenditures

Source:

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

ACTUAL FY 2022
8/10/2023

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	45,960.92	55.04%	\$11,200	\$0	\$11,200	\$2,669	\$13,869
16 Stormwater Utility	26,773.62	32.06%	6,524	0	6,524	1,555	8,079
27 Public Works - Landfill	10,770.36	12.90%	2,625	0	2,625	625	3,250
Subtotal	83,504.91	100.00%	20,349	0	20,349	4,849	25,197
Direct Bills					0		0
Total					\$20,349		\$25,197

Basis Units: Tracked Maintenance & Repairs and Custodial Services Expenditures

Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:12 Public Works - Engineering Svcs

Department	Facilities - General	Facilities - Engineering Ent Funds	General Engineering	Total
0 Direct Billed	\$1,783,875	\$0	\$0	\$1,783,875
7 Human Resources	(34,348)	0	0	(34,348)
8 Information Technology	8,334	0	0	8,334
12 Public Works - Engineering Svcs	81,966	0	0	81,966
13 Public Works - Fleet Svcs	177,067	0	0	177,067
15 Sewer Utility	(57,579)	13,869	0	(43,710)
16 Stormwater Utility	(33,541)	8,079	0	(25,462)
18 Parking Utility	(41,625)	0	0	(41,625)
21 Madison Public Library	(1,771)	0	0	(1,771)
22 Police Department	(134,889)	0	0	(134,889)
23 Fire Department	379,248	0	0	379,248
24 Public Health Madison and Dane Coun	(4,601)	0	0	(4,601)
26 Public Works - Streets	325,355	0	0	325,355
27 Public Works - Landfill	(13,493)	3,250	0	(10,243)
28 Public Works - Parks	(8,608)	0	0	(8,608)
29 Public Works - Transportation	5,071	0	0	5,071
30 Public Works - Traffic Engineering	(31,323)	0	0	(31,323)
33 PCED-Office of the Director	(7,823)	0	0	(7,823)
34 PCED-Economic Development Divisor	(27,957)	0	0	(27,957)
35 Planning & Development-Building Insp	(57,343)	0	0	(57,343)
36 Planning & Development-CDA Housing	39,847	0	0	39,847
37 Planning & Development-Community C	(40,770)	0	0	(40,770)
38 Planning & Development-Planning Divi	(39,395)	0	0	(39,395)
45 Community Development Authority	(80,430)	0	0	(80,430)
52 All Other Depts./Programs	529,185	0	0	529,185
Total	\$2,714,453	\$25,197	\$0	\$2,739,650

CITY OF MADISON, WISCONSIN

FY 2022 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 2022
8/10/2023

A. Department Costs

Dept:13 Public Works - Fleet Svcs

Description		Amount	General Admin	Fleet Services
Personnel Costs				
Salaries	S1	0	0	0
Salary % Split			.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	

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:13 Public Works - Fleet Svcs

Department	First Incoming	Second Incoming	Fleet Services
2 Equipment Depreciation	\$164,622	\$0	\$164,622
Subtotal - Equipment Depreciation	164,622	0	164,622
3 EAP Service Delivery	2,552	119	2,671
3 Critical Incidents	268	13	280
3 External EAP	225	0	225
3 External CISM	104	0	104
Subtotal - Employee Assistance Progr	3,149	132	3,281
5 City Operational Oversight	18,634	3,214	21,848
Subtotal - Mayor	18,634	3,214	21,848
6 General Counsel & Representation	456	20	477
Subtotal - Attorney's Office	456	20	477
7 HR Services	20,164	461	20,625
7 Accommodation & FMLA Admin	1,722	41	1,763
7 Compensation & Hiring Admin	12,050	288	12,338
Subtotal - Human Resources	33,936	790	34,726
8 Help Desk	17,625	1,149	18,774
8 Network Operations	19,336	1,202	20,538
8 Media Services	8,448	525	8,973
8 Application Development	38,378	855	39,234
8 Web	12,922	803	13,725
8 Collaboration Tools	4,002	249	4,250
Subtotal - Information Technology	100,711	4,783	105,494
9 General Acctg & Reporting	81,384	3,467	84,851
9 Budget Management	10,142	584	10,726
9 Purchasing	27,124	1,557	28,680
9 Payroll	8,941	541	9,482
9 Debt Management	23,593	1,470	25,063
Subtotal - Finance Department	151,183	7,619	158,802
10 Insurance	96	5	101

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:13 Public Works - Fleet Svcs

Department	First Incoming	Second Incoming	Fleet Services
Subtotal - Insurance	\$96	\$5	\$101
11 Workers Comp	102	5	106
Subtotal - Workers Compensation	102	5	106
12 Facilities - General	169,705	7,362	177,067
Subtotal - Public Works - Engineering &	169,705	7,362	177,067
13 Fleet Services	0	1,128	1,128
Subtotal - Public Works - Fleet Svcs	0	1,128	1,128
30 Radio Shop	0	2,546	2,546
Subtotal - Public Works - Traffic Engine	0	2,546	2,546
31 Internal Support	0	12,296	12,296
Subtotal - Department of Civil Rights	0	12,296	12,296
39 Citywide Support	0	15,645	15,645
Subtotal - Common Council	0	15,645	15,645
Total Incoming	642,595	55,544	698,139
C. Total Allocated		\$698,139	\$698,139
			100.00%

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

ACTUAL FY 2022
8/10/2023

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	5,224.19	0.03%	\$164	\$0	\$164	\$0	\$164
12 Public Works - Engineering Svcs	30,111.30	0.15%	943	0	943	0	943
13 Public Works - Fleet Svcs	35,998.58	0.18%	1,128	0	1,128	0	1,128
14 Water Utility	4,339.92	0.02%	136	0	136	12	148
15 Sewer Utility	351,361.44	1.71%	11,007	0	11,007	955	11,962
16 Stormwater Utility	158,357.75	0.77%	4,961	0	4,961	430	5,391
17 Metro Transit	38,158.54	0.19%	1,195	0	1,195	104	1,299
18 Parking Utility	92,629.25	0.45%	2,902	0	2,902	252	3,153
19 Golf Enterprise	166,972.15	0.81%	5,231	0	5,231	454	5,684
20 Monona Terrace	3,914.37	0.02%	123	0	123	11	133
21 Madison Public Library	10,422.31	0.05%	326	0	326	28	355
22 Police Department	3,083,149.52	15.03%	96,584	0	96,584	8,378	104,962
23 Fire Department	3,136,663.33	15.29%	98,261	0	98,261	8,523	106,784
24 Public Health Madison and Dane Coun	84,199.53	0.41%	2,638	0	2,638	229	2,866
26 Public Works - Streets	11,020,563.23	53.73%	345,235	0	345,235	29,945	375,181
27 Public Works - Landfill	45,879.84	0.22%	1,437	0	1,437	125	1,562
28 Public Works - Parks	1,749,696.03	8.53%	54,812	0	54,812	4,754	59,566
30 Public Works - Traffic Engineering	416,573.68	2.03%	13,050	0	13,050	1,132	14,182
35 Planning & Development-Building Insp	10,376.59	0.05%	325	0	325	28	353
36 Planning & Development-CDA Housing	60,588.74	0.30%	1,898	0	1,898	165	2,063
45 Community Development Authority	7,657.33	0.04%	240	0	240	21	261
Subtotal	20,512,837.62	100.00%	642,595	0	642,595	55,544	698,139
Direct Bills					0		0
Total					\$642,595		\$698,139

Basis Units: Fleet Services Charges
Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:13 Public Works - Fleet Svcs

Department	Fleet Services	Total
8 Information Technology	\$164	\$164
12 Public Works - Engineering Svcs	943	943
13 Public Works - Fleet Svcs	1,128	1,128
14 Water Utility	148	148
15 Sewer Utility	11,962	11,962
16 Stormwater Utility	5,391	5,391
17 Metro Transit	1,299	1,299
18 Parking Utility	3,153	3,153
19 Golf Enterprise	5,684	5,684
20 Monona Terrace	133	133
21 Madison Public Library	355	355
22 Police Department	104,962	104,962
23 Fire Department	106,784	106,784
24 Public Health Madison and Dane Coun	2,866	2,866
26 Public Works - Streets	375,181	375,181
27 Public Works - Landfill	1,562	1,562
28 Public Works - Parks	59,566	59,566
30 Public Works - Traffic Engineering	14,182	14,182
35 Planning & Development-Building Insp	353	353
36 Planning & Development-CDA Housing	2,063	2,063
45 Community Development Authority	261	261
Total	\$698,139	\$698,139

CITY OF MADISON, WISCONSIN

FY 2022 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 2022
8/10/2023

A. Department Costs

Dept:30 Public Works - Traffic Engineering

Description		Amount	General Admin	Radio Shop	General TE Svcs
Personnel Costs					
Salaries	S1	4,810,027	0	621,420	4,188,607
Salary % Split			.00%	12.92%	87.08%
Benefits	P	1,458,600	0	203,462	1,255,139
Subtotal - Personnel Costs		6,268,628	0	824,882	5,443,746
Services & Supplies Cost					
Supplies	P	37,005	0	37,005	0
Purchased Services	P	663,581	0	663,581	0
ID Charge from Fleet Services	P	342,960	0	73,272	269,689
All Other TE Expenses	P	1,507,279	0	0	1,507,279
Subtotal - Services & Supplies		2,550,825	0	773,858	1,776,968
Department Cost Total		8,819,453	0	1,598,740	7,220,713
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		8,819,453	0	1,598,740	7,220,713
General Admin Distribution			0	0	0
Grand Total		\$8,819,453		\$1,598,740	\$7,220,713
				not allocated	

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

ACTUAL FY 2022
8/10/2023

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	\$148,689	\$0	\$19,210	\$129,480
1 Department Specific	118,091	0	15,256	102,834
Subtotal - Building Depreciation	266,780	0	34,466	232,314
2 Equipment Depreciation *	245,815	0	245,815	0
Subtotal - Equipment Depreciation	245,815	0	245,815	0
3 EAP Service Delivery	5,756	269	778	5,246
3 Critical Incidents	604	28	82	551
3 External EAP	508	0	66	442
3 External CISM	236	0	30	205
Subtotal - Employee Assistance Progr	7,104	297	956	6,445
5 City Operational Oversight	42,030	7,248	6,366	42,912
Subtotal - Mayor	42,030	7,248	6,366	42,912
6 General Counsel & Representation	4,422	197	597	4,022
Subtotal - Attorney's Office	4,422	197	597	4,022
7 HR Services	45,481	1,040	6,010	40,511
7 Accomodation & FMLA Admin	2,584	61	342	2,303
7 Compensation & Hiring Admin	27,178	650	3,595	24,232
Subtotal - Human Resources	75,242	1,751	9,947	67,046
8 Help Desk	33,488	2,183	4,608	31,063
8 Network Operations	43,613	2,711	5,985	40,339
8 Media Services	19,054	1,184	2,615	17,624
8 Application Development	173,696	3,871	22,940	154,626
8 Web	29,146	1,812	4,000	26,958
8 Collaboration Tools	9,025	561	1,239	8,348
Subtotal - Information Technology	308,021	12,322	41,386	278,957
9 General Acctg & Reporting	71,422	3,043	9,620	64,845
9 Budget Management	33,635	1,937	4,596	30,976
9 Payroll	20,167	1,221	2,763	18,624

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:30 Public Works - Traffic Engineering

Department	First Incoming	Second Incoming	Radio Shop	General TE Svcs
9 Debt Management	\$4,044	\$252	\$555	\$3,741
9 Treasurer - General Receipts	474	27	65	436
Subtotal - Finance Department	129,742	6,479	17,599	118,622
10 Insurance	60	3	8	55
Subtotal - Insurance	60	3	8	55
11 Workers Comp	229	11	31	210
Subtotal - Workers Compensation	229	11	31	210
12 Facilities - General	(32,250)	927	(4,047)	(27,276)
Subtotal - Public Works - Engineering &	(32,250)	927	(4,047)	(27,276)
13 Fleet Services	13,050	1,132	1,832	12,350
Subtotal - Public Works - Fleet Svcs	13,050	1,132	1,832	12,350
30 Radio Shop	0	16,416	2,121	14,295
Subtotal - Public Works - Traffic Engineering	0	16,416	2,121	14,295
31 Internal Support	0	27,734	3,583	24,151
Subtotal - Department of Civil Rights	0	27,734	3,583	24,151
39 Citywide Support	0	35,287	4,559	30,728
Subtotal - Common Council	0	35,287	4,559	30,728
Total Incoming	1,060,244	109,805	365,219	804,830
C. Total Allocated		\$9,989,503	\$1,963,959	\$8,025,544
			19.66%	80.34%

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

ACTUAL FY 2022
8/10/2023

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	1.88%	\$36,740	\$(12,583)	\$24,157	\$0	\$24,157
13 Public Works - Fleet Svcs	1,326	0.20%	3,872	(1,326)	2,546	0	2,546
14 Water Utility	17,711	2.65%	51,713	(17,711)	34,002	389	34,391
17 Metro Transit	53,138	7.96%	155,153	(53,138)	102,015	1,168	103,183
18 Parking Utility	11,274	1.69%	32,918	(11,274)	21,644	248	21,892
21 Madison Public Library	3,985	0.60%	11,635	(3,985)	7,650	88	7,738
22 Police Department	231,389	34.65%	675,614	(231,389)	444,225	5,087	449,311
23 Fire Department	106,081	15.89%	309,737	(106,081)	203,656	2,332	205,988
24 Public Health Madison and Dane Coun	2,846	0.43%	8,310	(2,846)	5,464	63	5,526
26 Public Works - Streets	53,916	8.07%	157,425	(53,916)	103,509	1,185	104,694
28 Public Works - Parks	19,110	2.86%	55,798	(19,110)	36,688	420	37,108
30 Public Works - Traffic Engineering	8,551	1.28%	24,967	(8,551)	16,416	0	16,416
35 Planning & Development-Building Insp	2,116	0.32%	6,178	(2,116)	4,062	47	4,109
53 Monona Police	5,010	0.75%	14,628	(5,010)	9,618	110	9,728
54 Monona Fire	1,223	0.18%	3,571	(1,223)	2,348	27	2,375
55 Dane Co. Emerg	2,500	0.37%	7,300	(2,500)	4,800	55	4,855
56 Dane Co. Sheriff	34,580	5.18%	100,967	(34,580)	66,387	760	67,147
57 Dane Co. Juv Detention	1,710	0.26%	4,993	(1,710)	3,283	38	3,320
59 Dane Co. Highway	5,000	0.75%	14,599	(5,000)	9,599	110	9,709
60 Madison College	3,060	0.46%	8,935	(3,060)	5,875	67	5,942
61 UW Hospital	5,390	0.81%	15,738	(5,390)	10,348	118	10,466
62 UW Police	58,537	8.77%	170,917	(58,537)	112,380	1,287	113,667
63 VA Hospital	4,820	0.72%	14,074	(4,820)	9,254	106	9,359
64 Overture Center	5,479	0.82%	15,998	(5,479)	10,519	120	10,639
65 WI Capitol Police	16,437	2.46%	47,993	(16,437)	31,556	361	31,917
Subtotal	667,772	100.00%	1,949,773	(667,772)	1,282,001	14,186	1,296,187
Direct Bills					667,772		667,772
Total					\$1,949,773		\$1,963,959

Basis Units: Actual Charges for Radio Operations

Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:30 Public Works - Traffic Engineering

Department	Radio Shop	General TE Svcs	Total
0 Direct Billed	\$667,772	\$0	\$667,772
12 Public Works - Engineering Svcs	24,157	0	24,157
13 Public Works - Fleet Svcs	2,546	0	2,546
14 Water Utility	34,391	0	34,391
17 Metro Transit	103,183	0	103,183
18 Parking Utility	21,892	0	21,892
21 Madison Public Library	7,738	0	7,738
22 Police Department	449,311	0	449,311
23 Fire Department	205,988	0	205,988
24 Public Health Madison and Dane Coun	5,526	0	5,526
26 Public Works - Streets	104,694	0	104,694
28 Public Works - Parks	37,108	0	37,108
30 Public Works - Traffic Engineering	16,416	0	16,416
35 Planning & Development-Building Insp	4,109	0	4,109
53 Monona Police	9,728	0	9,728
54 Monona Fire	2,375	0	2,375
55 Dane Co. Emerg	4,855	0	4,855
56 Dane Co. Sheriff	67,147	0	67,147
57 Dane Co. Juv Detention	3,320	0	3,320
59 Dane Co. Highway	9,709	0	9,709
60 Madison College	5,942	0	5,942
61 UW Hospital	10,466	0	10,466
62 UW Police	113,667	0	113,667
63 VA Hospital	9,359	0	9,359
64 Overture Center	10,639	0	10,639
65 WI Capitol Police	31,917	0	31,917
Total	\$1,963,959	\$0	\$1,963,959

CITY OF MADISON, WISCONSIN

FY 2022 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 2022
8/10/2023

A. Department Costs

Dept:31 Department of Civil Rights

Description		Amount	General Admin	Internal Support	External Support
Personnel Costs					
Salaries	S1	1,551,996	229,385	608,693	713,918
Salary % Split			14.78%	39.22%	46.00%
Benefits	S	437,115	64,606	171,436	201,073
Subtotal - Personnel Costs		1,989,111	293,991	780,129	914,991
Services & Supplies Cost					
Purchasing Card Unallocated	S	0	0	0	0
Office Supplies	S	1,374	203	539	632
Copy Printing Supplies	S	1,231	182	483	566
Hardware Supplies	S	9,074	1,341	3,559	4,174
Software Licenses & Supplies	S	787	116	308	362
Postage	S	3,848	569	1,509	1,770
Work Supplies	S	651	96	255	300
Food & Beverage	S	1,130	167	443	520
Telephone	S	959	142	376	441
Telephone Maint	D	0	0	0	0
Cellular Telephone	S	1,478	218	579	680
Custodial Building Use Charges	S	34,109	5,041	13,377	15,690
Communication Device Rpr Maint	S	637	94	250	293
System and Software Maintenance	S	16,033	2,370	6,288	7,375
Recruitment	S	14	2	5	6
Conferences and Training	S	28,449	4,205	11,158	13,086
Memberships	S	8,834	1,306	3,465	4,064
Legal Services	S	11,186	1,653	4,387	5,145
Storage Services	S	4	1	2	2
Advertising Services	S	899	133	353	414
Interpreters Signing Services	P	130,327	0	0	130,327
Other Services and Expenses	S	21,173	3,129	8,304	9,740
Grants	D	50,000	0	0	0

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

ACTUAL FY 2022
8/10/2023

A. Department Costs

Dept:31 Department of Civil Rights

Description		Amount	General Admin	Internal Support	External Support
ID Charge from Insurance	S	8,195	1,211	3,214	3,770
ID Charge from Workers Comp	S	952	141	373	438
* Contributions & Donations *	S	(100,500)	(14,854)	(39,416)	(46,230)
Subtotal - Services & Supplies		230,841	7,466	19,811	153,564
Department Cost Total		2,219,952	301,457	799,941	1,068,555
Adjustments to Cost					
Telephone Maint	D	0	0	0	0
Grants	D	(50,000)	0	0	0
Subtotal - Adjustments		(50,000)	0	0	0
Total Costs After Adjustments		2,169,952	301,457	799,941	1,068,555
General Admin Distribution			(301,457)	138,737	162,720
Grand Total		<u>\$2,169,952</u>		<u>\$938,677</u>	<u>\$1,231,275</u>
				not allocated	

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:31 Department of Civil Rights

Department	First Incoming	Second Incoming	Internal Support	External Support
1 City-County Building	\$9,251	\$0	\$4,257	\$4,993
Subtotal - Building Depreciation	9,251	0	4,257	4,993
3 EAP Service Delivery	1,426	67	687	805
3 Critical Incidents	261	12	126	147
3 External EAP	219	0	101	118
Subtotal - Employee Assistance Progr	1,905	79	913	1,071
5 City Operational Oversight	9,969	1,719	5,379	6,309
Subtotal - Mayor	9,969	1,719	5,379	6,309
6 General Counsel & Representation	5,884	262	2,828	3,317
6 Ordinance Enforcement	10,464	441	5,019	5,887
Subtotal - Attorney's Office	16,348	703	7,847	9,204
7 HR Services	10,787	247	5,078	5,956
7 Accommodation & FMLA Admin	1,722	41	811	952
7 Compensation & Hiring Admin	6,446	154	3,038	3,563
Subtotal - Human Resources	18,956	442	8,927	10,470
8 Help Desk	12,338	804	6,048	7,094
8 Network Operations	10,344	643	5,057	5,931
8 Media Services	4,519	281	2,209	2,591
8 Application Development	67,076	1,495	31,558	37,013
8 Web	6,913	430	3,379	3,963
8 Collaboration Tools	2,141	133	1,046	1,227
Subtotal - Information Technology	103,331	3,786	49,297	57,819
9 General Acctg & Reporting	4,115	175	1,975	2,316
9 Budget Management	7,376	425	3,590	4,211
9 Admin Support	457	32	225	264
9 Payroll	4,783	290	2,335	2,738
Subtotal - Finance Department	16,732	921	8,124	9,529
10 Insurance	11	1	5	6

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:31 Department of Civil Rights

Department	First Incoming	Second Incoming	Internal Support	External Support
Subtotal - Insurance	\$11	\$1	\$5	\$6
11 Workers Comp	3	0	1	2
Subtotal - Workers Compensation	3	0	1	2
31 Internal Support	0	6,578	3,027	3,551
Subtotal - Department of Civil Rights	0	6,578	3,027	3,551
39 Citywide Support	0	8,370	3,852	4,518
Subtotal - Common Council	0	8,370	3,852	4,518
Total Incoming	176,506	22,598	91,632	107,473
C. Total Allocated		\$2,369,057	\$1,030,309	\$1,338,747
		43.49%	56.51%	

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

ACTUAL FY 2022
8/10/2023

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	0.12%	\$1,259	\$0	\$1,259	\$0	\$1,259
4 City Clerk	45.15	1.39%	14,216	0	14,216	169	14,385
5 Mayor	13.00	0.40%	4,093	0	4,093	0	4,093
6 Attorney's Office	24.17	0.75%	7,611	0	7,611	0	7,611
7 Human Resources	19.10	0.59%	6,014	0	6,014	0	6,014
8 Information Technology	57.43	1.77%	18,080	0	18,080	0	18,080
9 Finance Department	49.93	1.54%	15,721	0	15,721	0	15,721
12 Public Works - Engineering Svcs	138.21	4.27%	43,513	0	43,513	0	43,513
13 Public Works - Fleet Svcs	39.06	1.21%	12,296	0	12,296	0	12,296
14 Water Utility	131.13	4.05%	41,283	0	41,283	490	41,772
15 Sewer Utility	27.00	0.83%	8,501	0	8,501	101	8,601
16 Stormwater Utility	25.11	0.78%	7,906	0	7,906	94	7,999
17 Metro Transit	473.14	14.61%	148,961	0	148,961	1,766	150,727
18 Parking Utility	109.60	3.38%	34,507	0	34,507	409	34,916
19 Golf Enterprise	10.49	0.32%	3,304	0	3,304	39	3,343
20 Monona Terrace	72.28	2.23%	22,757	0	22,757	270	23,027
21 Madison Public Library	182.98	5.65%	57,607	0	57,607	683	58,291
22 Police Department	577.03	17.81%	181,670	0	181,670	2,154	183,825
23 Fire Department	438.63	13.54%	138,097	0	138,097	1,638	139,735
26 Public Works - Streets	244.81	7.56%	77,073	0	77,073	914	77,987
27 Public Works - Landfill	2.00	0.06%	630	0	630	7	637
28 Public Works - Parks	187.53	5.79%	59,042	0	59,042	700	59,742
29 Public Works - Transportation	4.00	0.12%	1,259	0	1,259	15	1,274
30 Public Works - Traffic Engineering	88.09	2.72%	27,734	0	27,734	0	27,734
31 Department of Civil Rights	20.89	0.64%	6,578	0	6,578	0	6,578
32 Assessor	26.00	0.80%	8,186	0	8,186	97	8,283
33 PCED-Office of the Director	4.60	0.14%	1,448	0	1,448	17	1,465
34 PCED-Economic Development Divisor	20.00	0.62%	6,297	0	6,297	75	6,371
35 Planning & Development-Building Insp	45.00	1.39%	14,168	0	14,168	168	14,336
36 Planning & Development-CDA Housing	54.28	1.68%	17,088	0	17,088	203	17,290
37 Planning & Development-Community C	44.70	1.38%	14,073	0	14,073	167	14,240
38 Planning & Development-Planning Divi	34.53	1.07%	10,872	0	10,872	129	11,001
39 Common Council	16.38	0.51%	5,157	0	5,157	61	5,219
40 Municipal Court	7.24	0.22%	2,279	0	2,279	27	2,306
45 Community Development Authority	2.00	0.06%	630	0	630	7	637

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

ACTUAL FY 2022
8/10/2023

Internal Support Allocations

Dept:31 Department of Civil Rights

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,239.51	100.00%	1,019,909	0	1,019,909	10,400	1,030,309
Direct Bills					0		0
Total					\$1,019,909		\$1,030,309

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:31 Department of Civil Rights

Department	Internal Support	External Support	Total
3 Employee Assistance Program	\$1,259	\$0	\$1,259
4 City Clerk	14,385	0	14,385
5 Mayor	4,093	0	4,093
6 Attorney's Office	7,611	0	7,611
7 Human Resources	6,014	0	6,014
8 Information Technology	18,080	0	18,080
9 Finance Department	15,721	0	15,721
12 Public Works - Engineering Svcs	43,513	0	43,513
13 Public Works - Fleet Svcs	12,296	0	12,296
14 Water Utility	41,772	0	41,772
15 Sewer Utility	8,601	0	8,601
16 Stormwater Utility	7,999	0	7,999
17 Metro Transit	150,727	0	150,727
18 Parking Utility	34,916	0	34,916
19 Golf Enterprise	3,343	0	3,343
20 Monona Terrace	23,027	0	23,027
21 Madison Public Library	58,291	0	58,291
22 Police Department	183,825	0	183,825
23 Fire Department	139,735	0	139,735
26 Public Works - Streets	77,987	0	77,987
27 Public Works - Landfill	637	0	637
28 Public Works - Parks	59,742	0	59,742
29 Public Works - Transportation	1,274	0	1,274
30 Public Works - Traffic Engineering	27,734	0	27,734
31 Department of Civil Rights	6,578	0	6,578
32 Assessor	8,283	0	8,283
33 PCED-Office of the Director	1,465	0	1,465
34 PCED-Economic Development Divisor	6,371	0	6,371
35 Planning & Development-Building Insp	14,336	0	14,336
36 Planning & Development-CDA Housing	17,290	0	17,290
37 Planning & Development-Community C	14,240	0	14,240
38 Planning & Development-Planning Divi	11,001	0	11,001
39 Common Council	5,219	0	5,219
40 Municipal Court	2,306	0	2,306
45 Community Development Authority	637	0	637
Total	\$1,030,309	\$0	\$1,030,309

CITY OF MADISON, WISCONSIN

FY 2022 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 2022
8/10/2023

A. Department Costs

Dept:39 Common Council

Description		Amount	General Admin	Citywide Support
Personnel Costs				
Salaries	S1	568,870	0	568,870
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	113,670	0	113,670
Subtotal - Personnel Costs		682,540	0	682,540
Services & Supplies Cost				
Supplies	S	65,700	0	65,700
Purchased Services	S	31,003	0	31,003
ID Charge from Insurance	S	11,296	0	11,296
ID Charge from Workers Comp	S	374	0	374
* Miscellaneous Revenue *	S	(21,804)	0	(21,804)
Subtotal - Services & Supplies		86,569	0	86,569
Department Cost Total		769,109	0	769,109
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		769,109	0	769,109
General Admin Distribution			0	0
Grand Total		\$769,109		\$769,109

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:39 Common Council

Department	First Incoming	Second Incoming	Citywide Support
1 City-County Building	\$3,068	\$0	\$3,068
Subtotal - Building Depreciation	3,068	0	3,068
3 EAP Service Delivery	1,554	73	1,627
3 Critical Incidents	1,037	48	1,085
3 External EAP	285	0	285
3 External CISM	67	0	67
Subtotal - Employee Assistance Progr	2,943	121	3,064
5 City Operational Oversight	7,816	1,348	9,164
Subtotal - Mayor	7,816	1,348	9,164
6 General Counsel & Representation	90,039	4,008	94,047
6 Legislative Services	355,522	14,739	370,261
Subtotal - Attorney's Office	445,561	18,748	464,309
7 HR Services	8,458	193	8,651
7 Compensation & Hiring Admin	5,054	121	5,175
Subtotal - Human Resources	13,512	314	13,826
8 Help Desk	5,728	373	6,102
8 Network Operations	8,110	504	8,614
8 Media Services	3,543	220	3,763
8 Application Development	16,097	359	16,456
8 Web	5,420	337	5,757
8 Collaboration Tools	1,678	104	1,783
Subtotal - Information Technology	40,577	1,898	42,475
9 General Acctg & Reporting	2,567	109	2,676
9 Budget Management	443	25	468
9 Admin Support	3,176	221	3,396
9 Payroll	3,750	227	3,977
Subtotal - Finance Department	9,935	583	10,518
10 Insurance	16	1	16

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

ACTUAL FY 2022
8/10/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:39 Common Council

Department	First Incoming	Second Incoming	Citywide Support
Subtotal - Insurance	\$16	\$1	\$16
11 Workers Comp	1	0	1
Subtotal - Workers Compensation	1	0	1
31 Internal Support	5,157	61	5,219
Subtotal - Department of Civil Rights	5,157	61	5,219
39 Citywide Support	0	6,562	6,562
Subtotal - Common Council	0	6,562	6,562
Total Incoming	528,586	29,635	558,222
C. Total Allocated		\$1,327,331	\$1,327,331
			100.00%

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

ACTUAL FY 2022
8/10/2023

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	0.12%	\$1,602	\$0	\$1,602	\$0	\$1,602
4 City Clerk	45.15	1.39%	18,088	0	18,088	483	18,571
5 Mayor	13.00	0.40%	5,208	0	5,208	0	5,208
6 Attorney's Office	24.17	0.75%	9,684	0	9,684	0	9,684
7 Human Resources	19.10	0.59%	7,653	0	7,653	0	7,653
8 Information Technology	57.43	1.77%	23,005	0	23,005	0	23,005
9 Finance Department	49.93	1.54%	20,003	0	20,003	0	20,003
12 Public Works - Engineering Svcs	138.21	4.27%	55,365	0	55,365	0	55,365
13 Public Works - Fleet Svcs	39.06	1.21%	15,645	0	15,645	0	15,645
14 Water Utility	131.13	4.05%	52,527	0	52,527	1,403	53,930
15 Sewer Utility	27.00	0.83%	10,816	0	10,816	289	11,105
16 Stormwater Utility	25.11	0.78%	10,059	0	10,059	269	10,327
17 Metro Transit	473.14	14.61%	189,533	0	189,533	5,063	194,596
18 Parking Utility	109.60	3.38%	43,905	0	43,905	1,173	45,078
19 Golf Enterprise	10.49	0.32%	4,203	0	4,203	112	4,316
20 Monona Terrace	72.28	2.23%	28,956	0	28,956	774	29,729
21 Madison Public Library	182.98	5.65%	73,298	0	73,298	1,958	75,256
22 Police Department	577.03	17.81%	231,151	0	231,151	6,175	237,326
23 Fire Department	438.63	13.54%	175,710	0	175,710	4,694	180,404
26 Public Works - Streets	244.81	7.56%	98,066	0	98,066	2,620	100,685
27 Public Works - Landfill	2.00	0.06%	801	0	801	21	823
28 Public Works - Parks	187.53	5.79%	75,123	0	75,123	2,007	77,130
29 Public Works - Transportation	4.00	0.12%	1,602	0	1,602	43	1,645
30 Public Works - Traffic Engineering	88.09	2.72%	35,287	0	35,287	0	35,287
31 Department of Civil Rights	20.89	0.64%	8,370	0	8,370	0	8,370
32 Assessor	26.00	0.80%	10,415	0	10,415	278	10,693
33 PCED-Office of the Director	4.60	0.14%	1,843	0	1,843	49	1,892
34 PCED-Economic Development Divisor	20.00	0.62%	8,012	0	8,012	214	8,226
35 Planning & Development-Building Insp	45.00	1.39%	18,026	0	18,026	482	18,508
36 Planning & Development-CDA Housing	54.28	1.68%	21,742	0	21,742	581	22,323
37 Planning & Development-Community C	44.70	1.38%	17,906	0	17,906	478	18,384
38 Planning & Development-Planning Divi	34.53	1.07%	13,834	0	13,834	370	14,203
39 Common Council	16.38	0.51%	6,562	0	6,562	0	6,562
40 Municipal Court	7.24	0.22%	2,900	0	2,900	77	2,977
45 Community Development Authority	2.00	0.06%	801	0	801	21	823

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

ACTUAL FY 2022
8/10/2023

Citywide Support Allocations

Dept:39 Common Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,239.51	100.00%	1,297,695	0	1,297,695	29,635	1,327,331
Direct Bills					0		0
Total					\$1,297,695		\$1,327,331

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2022
8/10/2023

Allocation Summary

Dept:39 Common Council

Department	Citywide Support	Total
3 Employee Assistance Program	\$1,602	\$1,602
4 City Clerk	18,571	18,571
5 Mayor	5,208	5,208
6 Attorney's Office	9,684	9,684
7 Human Resources	7,653	7,653
8 Information Technology	23,005	23,005
9 Finance Department	20,003	20,003
12 Public Works - Engineering Svcs	55,365	55,365
13 Public Works - Fleet Svcs	15,645	15,645
14 Water Utility	53,930	53,930
15 Sewer Utility	11,105	11,105
16 Stormwater Utility	10,327	10,327
17 Metro Transit	194,596	194,596
18 Parking Utility	45,078	45,078
19 Golf Enterprise	4,316	4,316
20 Monona Terrace	29,729	29,729
21 Madison Public Library	75,256	75,256
22 Police Department	237,326	237,326
23 Fire Department	180,404	180,404
26 Public Works - Streets	100,685	100,685
27 Public Works - Landfill	823	823
28 Public Works - Parks	77,130	77,130
29 Public Works - Transportation	1,645	1,645
30 Public Works - Traffic Engineering	35,287	35,287
31 Department of Civil Rights	8,370	8,370
32 Assessor	10,693	10,693
33 PCED-Office of the Director	1,892	1,892
34 PCED-Economic Development Divisor	8,226	8,226
35 Planning & Development-Building Insp	18,508	18,508
36 Planning & Development-CDA Housing	22,323	22,323
37 Planning & Development-Community C	18,384	18,384
38 Planning & Development-Planning Divi	14,203	14,203
39 Common Council	6,562	6,562
40 Municipal Court	2,977	2,977
45 Community Development Authority	823	823
Total	\$1,327,331	\$1,327,331

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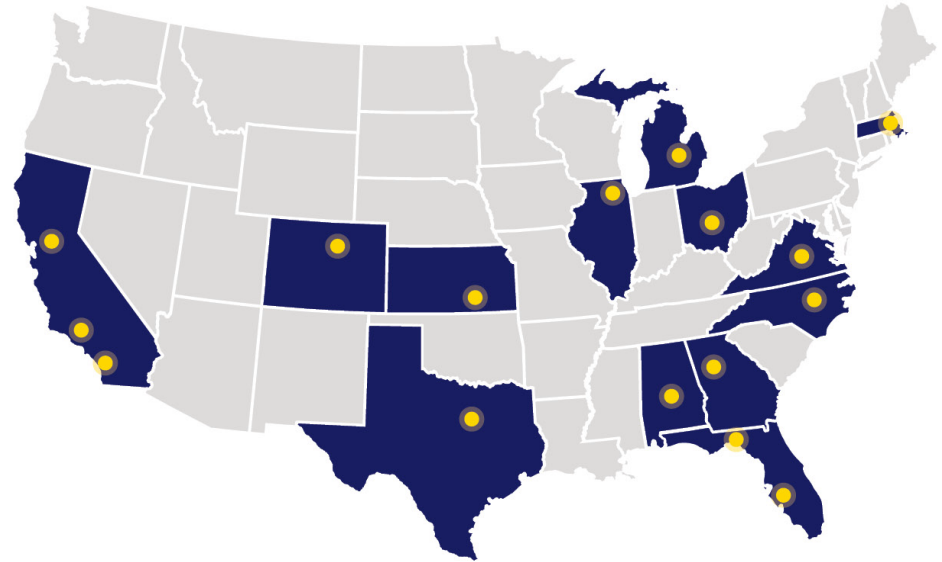
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