

CITY OF MADISON, WISCONSIN

FULL COST ALLOCATION PLAN

Based on FY 2023 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 2023. MGT Consulting Group (MGT) prepared these documents at the request of the City.

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

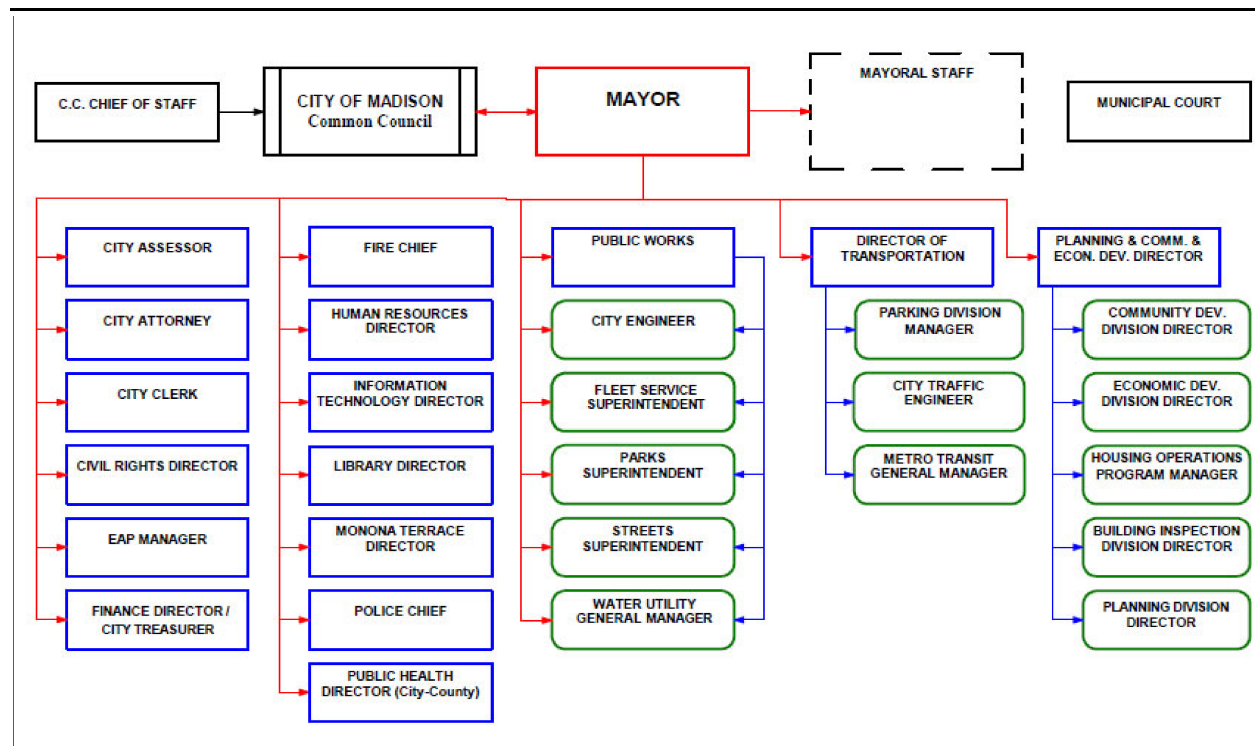
City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

Section 2

Organization Chart

CITY OF MADISON

ORGANIZATION OF CITY OF MADISON GOVERNMENT



Section 3

Reading a Cost Allocation Plan

Reading the Cost Allocation Plan

Overview

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

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

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

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

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

Process

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

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

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

Sections

Table of Contents

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

Summary Schedule

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

Detail Schedules

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

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

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

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

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

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

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

Section 4

Central Services Cost Allocation Plan Detail

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

ACTUAL FY 2023
7/1/2024

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**CITY OF MADISON, WISCONSIN
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ACTUAL FY 2023
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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	\$11,347	\$4,128	\$0	\$0	\$0	\$67,120	\$13,405	\$0	\$1,645,575	\$915,410
2 Equipment Depreciation	24,792	0	44,326	516	0	0	0	0	804,747	562,859
3 Employee Assistance Program	1,192	9,299	1,390	1,470	34,687	8,215	3,329	18,324	43,435	175,255
5 Mayor	8,954	78,728	11,766	12,449	287,379	68,059	28,183	46,307	109,767	343,903
6 Attorney's Office	112,867	10,117	3,654	7,168	62,846	18,684	0	60,490	34,523	1,019,280
7 Human Resources	13,095	115,977	16,286	17,231	523,166	101,909	39,011	65,497	179,254	355,267
8 Information Technology	81,881	402,140	75,559	71,952	1,235,692	323,441	119,561	204,635	471,264	1,705,649
9 Finance Department	101,311	486,834	65,420	68,738	245,010	191,346	56,866	68,607	243,667	303,558
10 Insurance	15	237	111	52	238	148	14	140	141	1,260
11 Workers Compensation	1	252	54	22	1,087	72	37	39	23	1,212
12 Public Works - Engineering Svcs	21	0	(50,020)	(33,963)	8,062	60,085	0	0	5,766	246,195
13 Public Works - Fleet Svcs	0	111	11,265	5,090	0	4,600	6,082	494	285	89,315
30 Public Works - Traffic Engineering	0	37,100	0	0	112,451	23,616	0	0	8,347	484,684
31 Department of Civil Rights	5,327	46,840	7,000	7,406	170,978	40,492	16,768	27,550	65,307	204,607
39 Common Council	6,836	60,102	8,982	9,503	219,388	51,957	21,516	35,351	83,797	262,539
Total Current Allocations	\$367,639	\$1,251,864	\$195,794	\$167,636	\$2,900,983	\$959,743	\$304,772	\$527,434	\$3,695,898	\$6,670,994

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7/1/2024

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	\$1,343,186	\$36,158	\$1,660	\$532,914	\$12,735	\$2,451,000	\$24,407	\$12,937	\$188,913	\$308,991
2 Equipment Depreciation	475,663	0	0	377,851	5,267	216,601	9,600	0	20,075	4,063
3 Employee Assistance Program	133,230	59,032	487	18,036	139	13,286	347	2,091	744	2,705
5 Mayor	261,437	0	1,231	152,693	1,177	112,477	2,942	15,708	3,235	11,766
6 Attorney's Office	67,627	98,942	0	9,465	0	36,327	7,909	209,889	0	105,606
7 Human Resources	388,490	0	1,704	236,569	1,629	181,604	4,072	23,144	4,477	23,291
8 Information Technology	1,200,402	384,250	6,214	698,013	5,150	604,404	13,509	89,826	14,263	64,194
9 Finance Department	224,675	247,066	2,793	352,452	18,834	234,371	8,791	12,260	3,000	55,575
10 Insurance	290	0	1	399	8	177	1	27	1	6
11 Workers Compensation	1,440	0	0	640	0	299	0	20	0	2
12 Public Works - Engineering Svcs	252,015	17,251	3	303,395	(10,387)	16,174	13,085	24	4,316	15,495
13 Public Works - Fleet Svcs	97,412	2,882	0	351,089	1,513	57,687	0	0	0	0
30 Public Works - Traffic Engineering	222,205	5,961	0	116,496	0	40,030	0	0	0	0
31 Department of Civil Rights	155,544	0	732	90,846	700	66,919	1,750	9,346	1,924	7,000
39 Common Council	199,584	0	940	116,567	898	85,866	2,246	11,992	2,469	8,982
Total Current Allocations	\$5,023,200	\$851,542	\$15,764	\$3,357,425	\$37,662	\$4,117,221	\$88,659	\$387,264	\$243,418	\$607,679

**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 Corners	TID #39- Stoughton Road	TID #42- Wingra	TID #46- Research Park	Community Development Authority
1 Building Depreciation	\$270,864	\$191,783	\$277,733	\$191,459	\$6,041	\$0	\$0	\$0	\$0	\$3,279
2 Equipment Depreciation	0	0	1,290	69,962	0	0	0	0	0	0
3 Employee Assistance Program	6,086	7,463	6,245	4,787	1,229	0	0	0	0	271
5 Mayor	26,474	32,463	27,166	20,820	3,106	0	0	0	0	1,177
6 Attorney's Office	213,581	10,985	40,588	191,577	0	0	0	0	0	72,923
7 Human Resources	39,446	51,939	42,505	30,220	4,299	0	0	0	0	1,629
8 Information Technology	129,232	157,913	278,508	99,294	25,376	0	0	0	0	14,240
9 Finance Department	188,614	516,998	145,589	156,249	8,043	0	0	0	0	3,841
10 Insurance	90	128	41	9	1	0	0	0	0	0
11 Workers Compensation	37	39	5	4	0	0	0	0	0	0
12 Public Works - Engineering Svcs	31,777	102,909	34,331	31,452	11	0	0	0	0	(80,430)
13 Public Works - Fleet Svcs	162	2,703	0	0	0	0	0	0	0	0
30 Public Works - Traffic Engineering	4,432	0	0	0	0	0	0	0	0	0
31 Department of Civil Rights	15,751	19,314	16,162	12,387	1,848	0	0	0	0	700
39 Common Council	20,211	24,783	20,739	15,894	2,371	0	0	0	0	898
Total Current Allocations	\$946,758	\$1,119,419	\$890,902	\$824,115	\$52,327	\$0	\$0	\$0	\$0	\$18,527

**CITY OF MADISON, WISCONSIN
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ACTUAL FY 2023
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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	\$7,311	\$8,073	\$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	5,814	0	0	0
5 Mayor	0	0	0	0	0	0	11,956	0	0	0
6 Attorney's Office	0	0	0	0	6,263	0	128,278	0	0	0
7 Human Resources	0	0	0	0	0	0	16,550	0	0	0
8 Information Technology	0	0	0	0	0	0	48,029	0	0	0
9 Finance Department	48,154	31,090	501,282	12,509	4,597	0	1,485,932	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	14	(10,221)	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	11,003	10,264	2,561	5,237
31 Department of Civil Rights	0	0	0	0	0	0	7,114	0	0	0
39 Common Council	0	0	0	0	0	0	9,128	0	0	0
Total Current Allocations	\$48,154	\$31,090	\$501,282	\$12,509	\$10,860	\$7,325	\$1,721,656	\$10,264	\$2,561	\$5,237

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

ACTUAL FY 2023
7/1/2024

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	72,434	3,582	0	10,473	6,410	15,207	123,789	10,096	11,476	34,430
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	\$72,434	\$3,582	\$0	\$10,473	\$6,410	\$15,207	\$123,789	\$10,096	\$11,476	\$34,430

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

ACTUAL FY 2023
7/1/2024

Summary Schedule

Department	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$8,526,429
2 Equipment Depreciation	0	2,617,613
3 Employee Assistance Program	0	558,589
5 Mayor	0	1,681,321
6 Attorney's Office	0	2,529,590
7 Human Resources	0	2,478,260
8 Information Technology	0	8,524,591
9 Finance Department	0	6,094,071
10 Insurance	0	3,537
11 Workers Compensation	0	5,285
12 Public Works - Engineering Svcs	0	957,360
13 Public Works - Fleet Svcs	0	630,691
30 Public Works - Traffic Engineering	0	1,372,284
31 Department of Civil Rights	0	1,000,314
39 Common Council	0	1,283,539
Total Current Allocations	<u>\$0</u>	<u>\$38,263,474</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 and 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 2023
7/1/2024

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	9,240,414	0	344,792	1,433,722	24,035	7,437,865
Subtotal - Services & Supplies		9,240,414	0	344,792	1,433,722	24,035	7,437,865
Department Cost Total		9,240,414	0	344,792	1,433,722	24,035	7,437,865
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		9,240,414	0	344,792	1,433,722	24,035	7,437,865
General Admin Distribution			0	0	0	0	0
Grand Total		\$9,240,414		\$344,792	\$1,433,722	\$24,035	\$7,437,865

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

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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 2023
7/1/2024

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%	\$11,347	\$0	\$11,347	\$0	\$11,347
5 Mayor	3,157	2.50%	8,622	0	8,622	0	8,622
6 Attorney's Office	4,799	3.80%	13,106	0	13,106	0	13,106
8 Information Technology	11,252	8.91%	30,729	0	30,729	0	30,729
9 Finance Department	10,025	7.94%	27,378	0	27,378	0	27,378
12 Public Works - Engineering Svcs	8,690	6.88%	23,732	0	23,732	0	23,732
22 Police Department	47,075	37.29%	128,562	0	128,562	0	128,562
24 Public Health Madison and Dane Coun	13,000	10.30%	35,503	0	35,503	0	35,503
25 Office of Independent Monitor	608	0.48%	1,660	0	1,660	0	1,660
28 Public Works - Parks	6,572	5.21%	17,948	0	17,948	0	17,948
31 Department of Civil Rights	3,256	2.58%	8,892	0	8,892	0	8,892
32 Assessor	4,737	3.75%	12,937	0	12,937	0	12,937
39 Common Council	1,080	0.86%	2,949	0	2,949	0	2,949
40 Municipal Court	2,212	1.75%	6,041	0	6,041	0	6,041
51 City Channel/Media Services	2,677	2.12%	7,311	0	7,311	0	7,311
52 All Other Depts./Programs	2,956	2.34%	8,073	0	8,073	0	8,073
Subtotal	126,251	100.00%	344,792	0	344,792	0	344,792
Direct Bills					0		0
Total					\$344,792		\$344,792

Basis Units: Usable Square Footage Occupied by Department

Source:

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

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7/1/2024

Madison Municipal Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 Human Resources	3,900	10.99%	\$157,596	\$0	\$157,596	\$0	\$157,596
18 Parking Utility	1,661	4.68%	67,120	0	67,120	0	67,120
29 Public Works - Transportation	604	1.70%	24,407	0	24,407	0	24,407
30 Public Works - Traffic Engineering	3,661	10.32%	147,938	0	147,938	0	147,938
33 PCED-Office of the Director	901	2.54%	36,409	0	36,409	0	36,409
34 PCED-Economic Development Division	3,268	9.21%	132,058	0	132,058	0	132,058
35 Planning & Development-Building Insp	6,703	18.89%	270,864	0	270,864	0	270,864
36 Planning & Development-CDA Housing	4,746	13.38%	191,783	0	191,783	0	191,783
37 Planning & Development-Community C	5,298	14.93%	214,088	0	214,088	0	214,088
38 Planning & Development-Planning Divi	4,738	13.35%	191,459	0	191,459	0	191,459
Subtotal	35,480	100.00%	1,433,722	0	1,433,722	0	1,433,722
Direct Bills					0		0
Total					\$1,433,722		\$1,433,722

Basis Units: Usable Square Footage Occupied by Department

Source:

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

ACTUAL FY 2023
7/1/2024

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%	\$4,086	\$0	\$4,086	\$0	\$4,086
22 Police Department	19,600	49.00%	11,777	0	11,777	0	11,777
28 Public Works - Parks	13,600	34.00%	8,172	0	8,172	0	8,172
Subtotal	40,000	100.00%	24,035	0	24,035	0	24,035
Direct Bills					0		0
Total					\$24,035		\$24,035

Basis Units: Usable Square Footage Occupied by Department

Source:

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

ACTUAL FY 2023
7/1/2024

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	13,688.45	0.18%	13,688	0	13,688	0	13,688
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	210,753.38	2.83%	210,753	0	210,753	0	210,753
14 Water Utility	4,128.32	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	1,645,575.04	22.12%	1,645,575	0	1,645,575	0	1,645,575
22 Police Department	775,070.24	10.42%	775,070	0	775,070	0	775,070
23 Fire Department	1,343,185.83	18.06%	1,343,186	0	1,343,186	0	1,343,186
24 Public Health Madison and Dane Coun	655.00	0.01%	655	0	655	0	655
26 Public Works - Streets	532,914.47	7.16%	532,914	0	532,914	0	532,914
27 Public Works - Landfill	12,734.58	0.17%	12,735	0	12,735	0	12,735
28 Public Works - Parks	2,424,879.99	32.60%	2,424,880	0	2,424,880	0	2,424,880
30 Public Works - Traffic Engineering	42,181.91	0.57%	42,182	0	42,182	0	42,182
33 PCED-Office of the Director	152,504.66	2.05%	152,505	0	152,505	0	152,505
34 PCED-Economic Development Division	176,933.42	2.38%	176,933	0	176,933	0	176,933
37 Planning & Development-Community L	63,644.58	0.86%	63,645	0	63,645	0	63,645
45 Community Development Authority	3,278.56	0.04%	3,279	0	3,279	0	3,279
Subtotal	7,437,864.80	100.00%	7,437,865	0	7,437,865	0	7,437,865
Direct Bills					0		0
Total					\$7,437,865		\$7,437,865

Basis Units: Buiding Depreciation by Dept
Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:1 Building Depreciation

Department	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific	Total
4 City Clerk	\$11,347	\$0	\$0	\$0	\$11,347
5 Mayor	8,622	0	0	609	9,231
6 Attorney's Office	13,106	0	0	13,688	26,795
7 Human Resources	0	157,596	0	0	157,596
8 Information Technology	30,729	0	0	12,805	43,534
9 Finance Department	27,378	0	0	8,917	36,295
12 Public Works - Engineering Svcs	23,732	0	4,086	210,753	238,572
14 Water Utility	0	0	0	4,128	4,128
18 Parking Utility	0	67,120	0	0	67,120
19 Golf Enterprise	0	0	0	13,405	13,405
21 Madison Public Library	0	0	0	1,645,575	1,645,575
22 Police Department	128,562	0	11,777	775,070	915,410
23 Fire Department	0	0	0	1,343,186	1,343,186
24 Public Health Madison and Dane Coun	35,503	0	0	655	36,158
25 Office of Independent Monitor	1,660	0	0	0	1,660
26 Public Works - Streets	0	0	0	532,914	532,914
27 Public Works - Landfill	0	0	0	12,735	12,735
28 Public Works - Parks	17,948	0	8,172	2,424,880	2,451,000
29 Public Works - Transportation	0	24,407	0	0	24,407
30 Public Works - Traffic Engineering	0	147,938	0	42,182	190,120
31 Department of Civil Rights	8,892	0	0	0	8,892
32 Assessor	12,937	0	0	0	12,937
33 PCED-Office of the Director	0	36,409	0	152,505	188,913
34 PCED-Economic Development Division	0	132,058	0	176,933	308,991
35 Planning & Development-Building Insp	0	270,864	0	0	270,864
36 Planning & Development-CDA Housing	0	191,783	0	0	191,783
37 Planning & Development-Community C	0	214,088	0	63,645	277,733
38 Planning & Development-Planning Divi	0	191,459	0	0	191,459
39 Common Council	2,949	0	0	0	2,949
40 Municipal Court	6,041	0	0	0	6,041
45 Community Development Authority	0	0	0	3,279	3,279
51 City Channel/Media Services	7,311	0	0	0	7,311
52 All Other Depts./Programs	8,073	0	0	0	8,073
Total	\$344,792	\$1,433,722	\$24,035	\$7,437,865	\$9,240,414

CITY OF MADISON, WISCONSIN

FY 2023 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. Lease and SBITA Amortization costs associated with central service departments that are allocated in this plan have also been included.

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

ACTUAL FY 2023
7/1/2024

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Equipment Depreciation	Lease & SBITA Amortization
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			.00%	.00%	.00%
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		0	0	0	0
Services & Supplies Cost					
Equipment Depreciation Expense	P	3,584,817	0	3,584,817	0
Lease & SBITA Amortization Expense	P	780,140	0	0	780,140
Subtotal - Services & Supplies		4,364,957	0	3,584,817	780,140
Department Cost Total		4,364,957	0	3,584,817	780,140
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		4,364,957	0	3,584,817	780,140
General Admin Distribution			0	0	0
Grand Total		<u>\$4,364,957</u>		<u>\$3,584,817</u>	<u>\$780,140</u>

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

ACTUAL FY 2023
7/1/2024

B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:2 Equipment Depreciation

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

ACTUAL FY 2023
7/1/2024

Equipment Depreciation Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	24,791.75	0.69%	\$24,792	\$0	\$24,792	\$0	\$24,792
8 Information Technology	463,259.78	12.92%	463,260	0	463,260	0	463,260
9 Finance Department	29,125.79	0.81%	29,126	0	29,126	0	29,126
12 Public Works - Engineering Svcs	69,239.01	1.93%	69,239	0	69,239	0	69,239
13 Public Works - Fleet Svcs	153,429.02	4.28%	153,429	0	153,429	0	153,429
15 Sewer Utility	44,325.63	1.24%	44,326	0	44,326	0	44,326
16 Stormwater Utility	516.19	0.01%	516	0	516	0	516
21 Madison Public Library	804,747.00	22.45%	804,747	0	804,747	0	804,747
22 Police Department	562,859.39	15.70%	562,859	0	562,859	0	562,859
23 Fire Department	475,662.93	13.27%	475,663	0	475,663	0	475,663
26 Public Works - Streets	377,851.35	10.54%	377,851	0	377,851	0	377,851
27 Public Works - Landfill	5,267.24	0.15%	5,267	0	5,267	0	5,267
28 Public Works - Parks	216,601.30	6.04%	216,601	0	216,601	0	216,601
29 Public Works - Transportation	9,600.04	0.27%	9,600	0	9,600	0	9,600
30 Public Works - Traffic Engineering	252,150.83	7.03%	252,151	0	252,151	0	252,151
33 PCED-Office of the Director	20,074.58	0.56%	20,075	0	20,075	0	20,075
34 PCED-Economic Development Division	4,063.00	0.11%	4,063	0	4,063	0	4,063
37 Planning & Development-Community L	1,289.90	0.04%	1,290	0	1,290	0	1,290
38 Planning & Development-Planning Divi	69,962.46	1.95%	69,962	0	69,962	0	69,962
Subtotal	3,584,817.19	100.00%	3,584,817	0	3,584,817	0	3,584,817
Direct Bills					0		0
Total					\$3,584,817		\$3,584,817

Basis Units: General Fund Equipment Depreciation by Dept

Source:

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

ACTUAL FY 2023
7/1/2024

Lease & SBITA Amortization Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	10,803.52	1.38%	\$10,804	\$0	\$10,804	\$0	\$10,804
6 Attorney's Office	23,586.72	3.02%	23,587	0	23,587	0	23,587
7 Human Resources	7,300.24	0.94%	7,300	0	7,300	0	7,300
8 Information Technology	594,708.61	76.23%	594,709	0	594,709	0	594,709
9 Finance Department	142,748.64	18.30%	142,749	0	142,749	0	142,749
30 Public Works - Traffic Engineering	991.96	0.13%	992	0	992	0	992
Subtotal	780,139.69	100.00%	780,140	0	780,140	0	780,140
Direct Bills					0		0
Total					\$780,140		\$780,140

Basis Units: Central Service Amortization by Department
Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:2 Equipment Depreciation

Department	Equipment Depreciation	Lease & SBITA Amortization	Total
3 Employee Assistance Program	\$0	\$10,804	\$10,804
4 City Clerk	24,792	0	24,792
6 Attorney's Office	0	23,587	23,587
7 Human Resources	0	7,300	7,300
8 Information Technology	463,260	594,709	1,057,968
9 Finance Department	29,126	142,749	171,874
12 Public Works - Engineering Svcs	69,239	0	69,239
13 Public Works - Fleet Svcs	153,429	0	153,429
15 Sewer Utility	44,326	0	44,326
16 Stormwater Utility	516	0	516
21 Madison Public Library	804,747	0	804,747
22 Police Department	562,859	0	562,859
23 Fire Department	475,663	0	475,663
26 Public Works - Streets	377,851	0	377,851
27 Public Works - Landfill	5,267	0	5,267
28 Public Works - Parks	216,601	0	216,601
29 Public Works - Transportation	9,600	0	9,600
30 Public Works - Traffic Engineering	252,151	992	253,143
33 PCED-Office of the Director	20,075	0	20,075
34 PCED-Economic Development Division	4,063	0	4,063
37 Planning & Development-Community C	1,290	0	1,290
38 Planning & Development-Planning Divi	69,962	0	69,962
Total	\$3,584,817	\$780,140	\$4,364,957

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 2023
7/1/2024

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	313,361	92,818	162,133	58,410	0	0
Salary % Split			29.62%	51.74%	18.64%	.00%	.00%
Benefits	S	198,805	58,886	102,862	37,057	0	0
Subtotal - Personnel Costs		512,166	151,704	264,995	95,468	0	0
Services & Supplies Cost							
Office Supplies	S	686	203	355	128	0	0
Copy Printing Supplies	S	310	92	160	58	0	0
Furniture	S	0	0	0	0	0	0
Hardware Supplies	S	0	0	0	0	0	0
Software Licenses & Supplies	S	0	0	0	0	0	0
Postage	S	2,400	711	1,242	447	0	0
Work Supplies	S	101	30	52	19	0	0
Food and Beverage	S	47	14	24	9	0	0
Program Supplies	S	0	0	0	0	0	0
Telephone	S	147	44	76	27	0	0
Telephone Maint	D	0	0	0	0	0	0
Cellular Telephone	S	390	116	202	73	0	0
System Communication Internet	S	0	0	0	0	0	0
Facility Rental	S	(4)	(1)	(2)	(1)	0	0
Custodial Building Use Charges	S	2,284	676	1,182	426	0	0
System and Software Maintenance	S	0	0	0	0	0	0
Recruitment	S	21	6	11	4	0	0
Mileage	S	235	70	122	44	0	0
Conferences and Training	S	5,004	1,482	2,589	933	0	0
Memberships	S	957	283	495	178	0	0
Storage Services	S	0	0	0	0	0	0
Consulting Services	P	34,214	0	0	0	28,214	6,000
Security Services	S	558	165	289	104	0	0

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

ACTUAL FY 2023
7/1/2024

A. Department Costs

Dept:3 Employee Assistance Program

Description		Amount	General Admin	EAP Service Delivery	Critical Incidents	External EAP	External CISM
Permits & Licenses	S	61	18	32	11	0	0
ID Charge from Insurance	S	757	224	392	141	0	0
ID Charge from Workers Comp	S	175	52	91	33	0	0
Principal Leases	D	6,236	0	0	0	0	0
Interest Leases	D	521	0	0	0	0	0
Transfer in from Grants	S	0	0	0	0	0	0
Subtotal - Services & Supplies		55,100	4,185	7,310	2,634	28,214	6,000
Department Cost Total		567,266	155,888	272,305	98,101	28,214	6,000
Adjustments to Cost							
Telephone Maint	D	0	0	0	0	0	0
Principal Leases	D	(6,236)	0	0	0	0	0
Interest Leases	D	(521)	0	0	0	0	0
Subtotal - Adjustments		(6,757)	0	0	0	0	0
Total Costs After Adjustments		560,508	155,888	272,305	98,101	28,214	6,000
General Admin Distribution			(155,888)	114,602	41,287	0	0
Grand Total		<u>\$560,508</u>		<u>\$386,906</u>	<u>\$139,388</u>	<u>\$28,214</u>	<u>\$6,000</u>

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

ACTUAL FY 2023
7/1/2024

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
2 Lease & SBITA Amortization	\$10,804	\$0	\$7,942	\$2,861	\$0	\$0
Subtotal - Equipment Depreciation	10,804	0	7,942	2,861	0	0
3 EAP Service Delivery	0	267	196	71	0	0
3 External EAP	0	32	24	8	0	0
Subtotal - Employee Assistance Program	0	299	220	79	0	0
5 City Operational Oversight	0	2,049	1,506	543	0	0
Subtotal - Mayor	0	2,049	1,506	543	0	0
7 HR Services	0	1,766	1,298	468	0	0
7 Accommodation & FMLA Admin	0	6,657	4,894	1,763	0	0
7 Compensation & Hiring Admin	0	1,336	983	354	0	0
Subtotal - Human Resources	0	9,759	7,174	2,585	0	0
8 Help Desk	0	1,553	1,141	411	0	0
8 Network Operations	0	1,725	1,268	457	0	0
8 Media Services	0	530	389	140	0	0
8 Application Development	0	4,623	3,398	1,224	0	0
8 Web	0	1,281	942	339	0	0
8 Collaboration Tools	0	750	551	199	0	0
Subtotal - Information Technology	0	10,461	7,690	2,771	0	0
9 General Acctg & Reporting	0	1,351	993	358	0	0
9 Budget Management	0	276	203	73	0	0
9 Purchasing	0	702	516	186	0	0
9 Payroll	0	868	638	230	0	0
Subtotal - Finance Department	0	3,197	2,350	847	0	0
10 Insurance	0	1	1	0	0	0
Subtotal - Insurance	0	1	1	0	0	0
11 Workers Comp	0	0	0	0	0	0
Subtotal - Workers Compensation	0	0	0	0	0	0
31 Internal Support	0	1,383	1,016	366	0	0

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

ACTUAL FY 2023
7/1/2024

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
Subtotal - Department of Civil Rights	\$0	\$1,383	\$1,016	\$366	\$0	\$0
39 Citywide Support	0	1,755	1,290	465	0	0
Subtotal - Common Council	0	1,755	1,290	465	0	0
Total Incoming	10,804	28,903	29,191	10,516	0	0
C. Total Allocated		\$600,215	\$416,097	\$149,904	\$28,214	\$6,000
			69.32%	24.98%	4.70%	1.00%

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

ACTUAL FY 2023
7/1/2024

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	0.23	0.07%	\$267	\$0	\$267	\$0	\$267
4 City Clerk	0.88	0.26%	1,015	0	1,015	55	1,070
5 Mayor	2.37	0.69%	2,718	0	2,718	146	2,865
6 Attorney's Office	1.48	0.43%	1,694	0	1,694	91	1,785
7 Human Resources	1.21	0.35%	1,385	0	1,385	75	1,460
8 Information Technology	3.41	0.99%	3,912	0	3,912	211	4,123
9 Finance Department	3.02	0.88%	3,469	0	3,469	187	3,655
12 Public Works - Engineering Svcs	7.70	2.24%	8,839	0	8,839	476	9,314
13 Public Works - Fleet Svcs	1.91	0.56%	2,198	0	2,198	118	2,316
14 Water Utility	6.65	1.93%	7,634	0	7,634	411	8,045
15 Sewer Utility	0.99	0.29%	1,141	0	1,141	61	1,202
16 Stormwater Utility	1.05	0.31%	1,207	0	1,207	65	1,272
17 Metro Transit	21.02	6.11%	24,129	0	24,129	1,299	25,428
18 Parking Utility	4.98	1.45%	5,714	0	5,714	308	6,022
19 Golf Enterprise	2.38	0.69%	2,733	0	2,733	147	2,880
20 Monona Terrace	11.60	3.37%	13,317	0	13,317	717	14,035
21 Madison Public Library	27.50	7.99%	31,568	0	31,568	1,700	33,268
22 Police Department	89.17	25.92%	102,354	0	102,354	5,512	107,866
23 Fire Department	67.79	19.71%	77,811	0	77,811	4,190	82,001
24 Public Health Madison and Dane Coun	30.04	8.73%	34,477	0	34,477	1,857	36,333
25 Office of Independent Monitor	0.31	0.09%	354	0	354	19	373
26 Public Works - Streets	12.90	3.75%	14,806	0	14,806	797	15,604
27 Public Works - Landfill	0.10	0.03%	114	0	114	6	120
28 Public Works - Parks	9.50	2.76%	10,907	0	10,907	587	11,494
29 Public Works - Transportation	0.25	0.07%	285	0	285	15	301
30 Public Works - Traffic Engineering	4.56	1.32%	5,231	0	5,231	282	5,513
31 Department of Civil Rights	1.22	0.35%	1,398	0	1,398	75	1,473
32 Assessor	1.55	0.45%	1,781	0	1,781	96	1,877
33 PCED-Office of the Director	0.58	0.17%	664	0	664	36	699
34 PCED-Economic Development Divisor	2.10	0.61%	2,414	0	2,414	130	2,544
35 Planning & Development-Building Insp	4.73	1.38%	5,431	0	5,431	292	5,723
36 Planning & Development-CDA Housing	5.80	1.69%	6,659	0	6,659	359	7,018
37 Planning & Development-Community C	4.85	1.41%	5,573	0	5,573	300	5,873
38 Planning & Development-Planning Divi	3.72	1.08%	4,271	0	4,271	230	4,501
39 Common Council	2.44	0.71%	2,801	0	2,801	151	2,952
40 Municipal Court	0.78	0.23%	893	0	893	48	941
45 Community Development Authority	0.21	0.06%	241	0	241	13	254
52 All Other Depts./Programs	3.00	0.87%	3,443	0	3,443	185	3,629

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

ACTUAL FY 2023
7/1/2024

EAP Service Delivery Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	344.00	100.00%	394,849	0	394,849	21,248	416,097
Direct Bills					0		0
Total					\$394,849		\$416,097
Basis Units: # of Internal Contacts							
Source:							

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

ACTUAL FY 2023
7/1/2024

Critical Incidents Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Mayor	0.16	0.45%	\$642	\$0	\$642	\$35	\$676
12 Public Works - Engineering Svcs	0.16	0.46%	652	0	652	35	687
13 Public Works - Fleet Svcs	0.04	0.11%	162	0	162	9	171
14 Water Utility	0.14	0.40%	563	0	563	30	593
15 Sewer Utility	0.02	0.06%	84	0	84	5	89
16 Stormwater Utility	0.02	0.06%	89	0	89	5	94
17 Metro Transit	1.62	4.62%	6,572	0	6,572	354	6,926
18 Parking Utility	0.38	1.09%	1,556	0	1,556	84	1,640
19 Golf Enterprise	0.05	0.14%	202	0	202	11	212
20 Monona Terrace	0.77	2.21%	3,144	0	3,144	169	3,313
21 Madison Public Library	1.83	5.24%	7,452	0	7,452	401	7,853
22 Police Department	13.83	39.51%	56,205	0	56,205	3,025	59,229
23 Fire Department	10.51	30.04%	42,727	0	42,727	2,299	45,027
24 Public Health Madison and Dane Coun	4.66	13.31%	18,932	0	18,932	1,019	19,951
25 Office of Independent Monitor	0.02	0.06%	84	0	84	4	88
26 Public Works - Streets	0.27	0.77%	1,092	0	1,092	59	1,151
27 Public Works - Landfill	0.00	0.01%	8	0	8	0	9
28 Public Works - Parks	0.20	0.57%	805	0	805	43	848
29 Public Works - Transportation	0.01	0.01%	21	0	21	1	22
30 Public Works - Traffic Engineering	0.09	0.27%	386	0	386	21	407
39 Common Council	0.16	0.46%	661	0	661	36	697
40 Municipal Court	0.05	0.15%	211	0	211	11	222
Subtotal	35.00	100.00%	142,249	0	142,249	7,655	149,904
Direct Bills					0		0
Total					\$142,249		\$149,904

Basis Units: # of Critical Incident Debriefings

Source:

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

ACTUAL FY 2023
7/1/2024

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	0.32	0.11%	\$32	\$0	\$32	\$0	\$32
4 City Clerk	1.22	0.43%	122	0	122	0	122
5 Mayor	1.05	0.37%	105	0	105	0	105
6 Attorney's Office	2.04	0.72%	203	0	203	0	203
7 Human Resources	1.67	0.59%	166	0	166	0	166
8 Information Technology	4.72	1.66%	469	0	469	0	469
9 Finance Department	4.18	1.47%	416	0	416	0	416
12 Public Works - Engineering Svcs	7.70	2.71%	765	0	765	0	765
13 Public Works - Fleet Svcs	1.91	0.67%	190	0	190	0	190
14 Water Utility	6.65	2.34%	661	0	661	0	661
15 Sewer Utility	0.99	0.35%	99	0	99	0	99
16 Stormwater Utility	1.05	0.37%	104	0	104	0	104
17 Metro Transit	18.60	6.55%	1,847	0	1,847	0	1,847
18 Parking Utility	4.40	1.55%	438	0	438	0	438
19 Golf Enterprise	2.38	0.84%	237	0	237	0	237
20 Monona Terrace	5.16	1.82%	512	0	512	0	512
21 Madison Public Library	12.22	4.30%	1,214	0	1,214	0	1,214
22 Police Department	64.85	22.84%	6,443	0	6,443	0	6,443
23 Fire Department	49.30	17.36%	4,898	0	4,898	0	4,898
24 Public Health Madison and Dane Coun	21.84	7.69%	2,170	0	2,170	0	2,170
25 Office of Independent Monitor	0.14	0.05%	14	0	14	0	14
26 Public Works - Streets	12.90	4.54%	1,282	0	1,282	0	1,282
27 Public Works - Landfill	0.10	0.04%	10	0	10	0	10
28 Public Works - Parks	9.50	3.35%	944	0	944	0	944
29 Public Works - Transportation	0.25	0.09%	25	0	25	0	25
30 Public Works - Traffic Engineering	4.56	1.60%	453	0	453	0	453
31 Department of Civil Rights	1.69	0.59%	167	0	167	0	167
32 Assessor	2.15	0.76%	213	0	213	0	213
33 PCED-Office of the Director	0.45	0.16%	44	0	44	0	44
34 PCED-Economic Development Division	1.62	0.57%	161	0	161	0	161
35 Planning & Development-Building Insp	3.66	1.29%	363	0	363	0	363
36 Planning & Development-CDA Housing	4.48	1.58%	445	0	445	0	445
37 Planning & Development-Community E	3.75	1.32%	373	0	373	0	373
38 Planning & Development-Planning Divi	2.88	1.01%	286	0	286	0	286
39 Common Council	1.08	0.38%	108	0	108	0	108
40 Municipal Court	0.35	0.12%	34	0	34	0	34
45 Community Development Authority	0.16	0.06%	16	0	16	0	16
52 All Other Depts./Programs	22.00	7.75%	2,186	0	2,186	0	2,186

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

ACTUAL FY 2023
7/1/2024

External EAP Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	284.00	100.00%	28,214	0	28,214	0	28,214
Direct Bills					0		0
Total					\$28,214		\$28,214
Basis Units: # of External Contacts							
Source:							

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

ACTUAL FY 2023
7/1/2024

External CISM Allocations

Dept:3 Employee Assistance Program

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 Mayor	0.16	1.58%	\$95	\$0	\$95	\$0	\$95
17 Metro Transit	0.81	8.09%	485	0	485	0	485
18 Parking Utility	0.19	1.91%	115	0	115	0	115
20 Monona Terrace	0.77	7.73%	464	0	464	0	464
21 Madison Public Library	1.83	18.34%	1,100	0	1,100	0	1,100
22 Police Department	2.86	28.61%	1,717	0	1,717	0	1,717
23 Fire Department	2.18	21.75%	1,305	0	1,305	0	1,305
24 Public Health Madison and Dane Coun	0.96	9.64%	578	0	578	0	578
25 Office of Independent Monitor	0.02	0.21%	12	0	12	0	12
39 Common Council	0.16	1.63%	98	0	98	0	98
40 Municipal Court	0.05	0.52%	31	0	31	0	31
Subtotal	10.00	100.00%	6,000	0	6,000	0	6,000
Direct Bills					0		0
Total					\$6,000		\$6,000

Basis Units: # of External Critical Incident Debriefings

Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:3 Employee Assistance Program

Department	EAP Service Delivery	Critical Incidents	External EAP	External CISM	Total
3 Employee Assistance Program	\$267	\$0	\$32	\$0	\$299
4 City Clerk	1,070	0	122	0	1,192
5 Mayor	2,865	676	105	95	3,740
6 Attorney's Office	1,785	0	203	0	1,988
7 Human Resources	1,460	0	166	0	1,626
8 Information Technology	4,123	0	469	0	4,592
9 Finance Department	3,655	0	416	0	4,071
12 Public Works - Engineering Svcs	9,314	687	765	0	10,767
13 Public Works - Fleet Svcs	2,316	171	190	0	2,677
14 Water Utility	8,045	593	661	0	9,299
15 Sewer Utility	1,202	89	99	0	1,390
16 Stormwater Utility	1,272	94	104	0	1,470
17 Metro Transit	25,428	6,926	1,847	485	34,687
18 Parking Utility	6,022	1,640	438	115	8,215
19 Golf Enterprise	2,880	212	237	0	3,329
20 Monona Terrace	14,035	3,313	512	464	18,324
21 Madison Public Library	33,268	7,853	1,214	1,100	43,435
22 Police Department	107,866	59,229	6,443	1,717	175,255
23 Fire Department	82,001	45,027	4,898	1,305	133,230
24 Public Health Madison and Dane Coun	36,333	19,951	2,170	578	59,032
25 Office of Independent Monitor	373	88	14	12	487
26 Public Works - Streets	15,604	1,151	1,282	0	18,036
27 Public Works - Landfill	120	9	10	0	139
28 Public Works - Parks	11,494	848	944	0	13,286
29 Public Works - Transportation	301	22	25	0	347
30 Public Works - Traffic Engineering	5,513	407	453	0	6,373
31 Department of Civil Rights	1,473	0	167	0	1,640
32 Assessor	1,877	0	213	0	2,091
33 PCED-Office of the Director	699	0	44	0	744
34 PCED-Economic Development Divisor	2,544	0	161	0	2,705
35 Planning & Development-Building Insp	5,723	0	363	0	6,086
36 Planning & Development-CDA Housing	7,018	0	445	0	7,463
37 Planning & Development-Community C	5,873	0	373	0	6,245
38 Planning & Development-Planning Divi	4,501	0	286	0	4,787
39 Common Council	2,952	697	108	98	3,854
40 Municipal Court	941	222	34	31	1,229
45 Community Development Authority	254	0	16	0	271
52 All Other Depts./Programs	3,629	0	2,186	0	5,814
Total	\$416,097	\$149,904	\$28,214	\$6,000	\$600,215

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 2023
7/1/2024

A. Department Costs

Dept:5 Mayor

Description		Amount	General Admin	City Operational Oversight
Personnel Costs				
Salaries	S1	1,302,028	0	1,302,028
Salary % Split			.00%	100.00%
Benefits	S	313,299	0	313,299
Subtotal - Personnel Costs		1,615,327	0	1,615,327
Services & Supplies Cost				
Office Supplies	S	821	0	821
Copy Printing Supplies	S	828	0	828
Hardware Supplies	S	0	0	0
Postage	S	3,195	0	3,195
Books and Subscriptions	S	1,077	0	1,077
Work Supplies	S	0	0	0
Food and Beverage	S	0	0	0
Telephone	S	670	0	670
Telephone Maint	D	0	0	0
Cellular Telephone	S	0	0	0
Facility Rental	S	0	0	0
Custodial Building Use Charges	S	37,591	0	37,591
Recruitment	S	7	0	7
Mileage	S	0	0	0
Conferences and Training	S	7,846	0	7,846
Memberships	S	6,850	0	6,850
Storage Services	S	104	0	104
Advertising Services	S	150	0	150
Other Services and Expenses	S	2,216	0	2,216
Grants	D	0	0	0
Community Agency Contracts	D	0	0	0
ID Charge from Insurance	S	29,355	0	29,355
ID Charge from Workers Comp	S	683	0	683

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

ACTUAL FY 2023
7/1/2024

Dept:5 Mayor

A. Department Costs

Description		Amount	General Admin	City Operational Oversight
Food Policy & Programming Costs	D	0	0	0
Transfer in from Grants	S	0	0	0
Subtotal - Services & Supplies		91,393	0	91,393
Department Cost Total		1,706,720	0	1,706,720
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
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		1,706,720	0	1,706,720
General Admin Distribution			0	0
Grand Total		<u>\$1,706,720</u>		<u>\$1,706,720</u>

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

ACTUAL FY 2023
7/1/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Mayor

Department	First Incoming	Second Incoming	City Operational Oversight
1 City-County Building	\$8,622	\$0	\$8,622
1 Department Specific	609	0	609
Subtotal - Building Depreciation	9,231	0	9,231
3 EAP Service Delivery	2,718	146	2,865
3 Critical Incidents	642	35	676
3 External EAP	105	0	105
3 External CISM	95	0	95
Subtotal - Employee Assistance Progr	3,559	181	3,740
5 City Operational Oversight	0	8,228	8,228
Subtotal - Mayor	0	8,228	8,228
6 General Counsel & Representation	0	125,334	125,334
Subtotal - Attorney's Office	0	125,334	125,334
7 HR Services	0	7,092	7,092
7 Compensation & Hiring Admin	0	5,368	5,368
Subtotal - Human Resources	0	12,460	12,460
8 Help Desk	0	5,823	5,823
8 Network Operations	0	6,928	6,928
8 Media Services	0	2,127	2,127
8 Application Development	0	27,738	27,738
8 Web	0	5,145	5,145
8 Collaboration Tools	0	3,011	3,011
Subtotal - Information Technology	0	50,773	50,773
9 General Acctg & Reporting	0	1,458	1,458
9 Budget Management	0	6,774	6,774
9 Admin Support	0	32,512	32,512
9 Purchasing	0	275	275
9 Payroll	0	3,487	3,487
Subtotal - Finance Department	0	44,506	44,506
10 Insurance	0	41	41

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

ACTUAL FY 2023
7/1/2024

Dept:5 Mayor

B. Incoming Costs - (Default Spread Salary%)

Department	First Incoming	Second Incoming	City Operational Oversight
Subtotal - Insurance	\$0	\$41	\$41
11 Workers Comp	0	1	1
Subtotal - Workers Compensation	0	1	1
12 Facilities - General	0	16	16
Subtotal - Public Works - Engineering &	0	16	16
31 Internal Support	0	5,554	5,554
Subtotal - Department of Civil Rights	0	5,554	5,554
39 Citywide Support	0	7,049	7,049
Subtotal - Common Council	0	7,049	7,049
Total Incoming	12,790	254,143	266,933
C. Total Allocated		<u>\$1,973,653</u>	<u>\$1,973,653</u>
		100.00%	

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

ACTUAL FY 2023
7/1/2024

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%	\$2,049	\$0	\$2,049	\$0	\$2,049
4 City Clerk	15.22	0.45%	7,795	0	7,795	1,159	8,954
5 Mayor	16.07	0.48%	8,228	0	8,228	0	8,228
6 Attorney's Office	25.39	0.76%	13,005	0	13,005	1,934	14,939
7 Human Resources	20.76	0.62%	10,631	0	10,631	1,581	12,212
8 Information Technology	58.64	1.75%	30,033	0	30,033	4,466	34,499
9 Finance Department	51.99	1.55%	26,626	0	26,626	3,959	30,585
12 Public Works - Engineering Svcs	154.93	4.61%	79,350	0	79,350	11,798	91,148
13 Public Works - Fleet Svcs	38.52	1.15%	19,729	0	19,729	2,933	22,662
14 Water Utility	133.82	3.99%	68,537	0	68,537	10,191	78,728
15 Sewer Utility	20.00	0.60%	10,243	0	10,243	1,523	11,766
16 Stormwater Utility	21.16	0.63%	10,837	0	10,837	1,611	12,449
17 Metro Transit	488.48	14.55%	250,180	0	250,180	37,199	287,379
18 Parking Utility	115.68	3.45%	59,249	0	59,249	8,810	68,059
19 Golf Enterprise	47.91	1.43%	24,535	0	24,535	3,648	28,183
20 Monona Terrace	78.71	2.34%	40,313	0	40,313	5,994	46,307
21 Madison Public Library	186.58	5.56%	95,559	0	95,559	14,208	109,767
22 Police Department	584.56	17.41%	299,387	0	299,387	44,515	343,903
23 Fire Department	444.39	13.24%	227,596	0	227,596	33,841	261,437
25 Office of Independent Monitor	2.09	0.06%	1,071	0	1,071	159	1,231
26 Public Works - Streets	259.54	7.73%	132,928	0	132,928	19,765	152,693
27 Public Works - Landfill	2.00	0.06%	1,024	0	1,024	152	1,177
28 Public Works - Parks	191.19	5.69%	97,917	0	97,917	14,559	112,477
29 Public Works - Transportation	5.00	0.15%	2,561	0	2,561	381	2,942
30 Public Works - Traffic Engineering	91.70	2.73%	46,966	0	46,966	6,983	53,949
31 Department of Civil Rights	20.95	0.62%	10,728	0	10,728	1,595	12,323
32 Assessor	26.70	0.80%	13,675	0	13,675	2,033	15,708
33 PCED-Office of the Director	5.50	0.16%	2,816	0	2,816	419	3,235
34 PCED-Economic Development Division	20.00	0.60%	10,243	0	10,243	1,523	11,766
35 Planning & Development-Building Insp	45.00	1.34%	23,047	0	23,047	3,427	26,474
36 Planning & Development-CDA Housing	55.18	1.64%	28,261	0	28,261	4,202	32,463
37 Planning & Development-Community C	46.18	1.38%	23,649	0	23,649	3,516	27,166
38 Planning & Development-Planning Divi	35.39	1.05%	18,125	0	18,125	2,695	20,820
39 Common Council	16.55	0.49%	8,478	0	8,478	1,261	9,738
40 Municipal Court	5.28	0.16%	2,704	0	2,704	402	3,106
45 Community Development Authority	2.00	0.06%	1,024	0	1,024	152	1,177
52 All Other Depts./Programs	20.32	0.61%	10,409	0	10,409	1,548	11,956

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

ACTUAL FY 2023
7/1/2024

City Operational Oversight Allocations

Dept:5 Mayor

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,357.37	100.00%	1,719,510	0	1,719,510	254,143	1,973,653
Direct Bills					0		0
Total					\$1,719,510		\$1,973,653

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:5 Mayor

Department	City Operational Oversight	Total
3 Employee Assistance Program	\$2,049	\$2,049
4 City Clerk	8,954	8,954
5 Mayor	8,228	8,228
6 Attorney's Office	14,939	14,939
7 Human Resources	12,212	12,212
8 Information Technology	34,499	34,499
9 Finance Department	30,585	30,585
12 Public Works - Engineering Svcs	91,148	91,148
13 Public Works - Fleet Svcs	22,662	22,662
14 Water Utility	78,728	78,728
15 Sewer Utility	11,766	11,766
16 Stormwater Utility	12,449	12,449
17 Metro Transit	287,379	287,379
18 Parking Utility	68,059	68,059
19 Golf Enterprise	28,183	28,183
20 Monona Terrace	46,307	46,307
21 Madison Public Library	109,767	109,767
22 Police Department	343,903	343,903
23 Fire Department	261,437	261,437
25 Office of Independent Monitor	1,231	1,231
26 Public Works - Streets	152,693	152,693
27 Public Works - Landfill	1,177	1,177
28 Public Works - Parks	112,477	112,477
29 Public Works - Transportation	2,942	2,942
30 Public Works - Traffic Engineering	53,949	53,949
31 Department of Civil Rights	12,323	12,323
32 Assessor	15,708	15,708
33 PCED-Office of the Director	3,235	3,235
34 PCED-Economic Development Division	11,766	11,766
35 Planning & Development-Building Insp	26,474	26,474
36 Planning & Development-CDA Housing	32,463	32,463
37 Planning & Development-Community E	27,166	27,166
38 Planning & Development-Planning Divi	20,820	20,820
39 Common Council	9,738	9,738
40 Municipal Court	3,106	3,106
45 Community Development Authority	1,177	1,177
52 All Other Depts./Programs	11,956	11,956
Total	\$1,973,653	\$1,973,653

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 2023
7/1/2024

A. Department Costs

Dept:6 Attorney's Office

Description		Amount	General Admin	General Counsel & Representati	Ordinance Enforcement	Legislative Services
Personnel Costs						
Salaries	S1	2,509,554	267,769	1,476,120	538,048	227,617
Salary % Split			10.67%	58.82%	21.44%	9.07%
Benefits	S	743,020	79,280	437,045	159,304	67,392
Subtotal - Personnel Costs		3,252,575	347,050	1,913,164	697,352	295,009
Services & Supplies Cost						
Purchasing Card Unallocated	S	0	0	0	0	0
Office Supplies	S	2,162	231	1,272	464	196
Copy Printing Supplies	S	2,114	226	1,244	453	192
Furniture	S	0	0	0	0	0
Hardware Supplies	S	479	51	282	103	43
Postage	S	3,668	391	2,157	786	333
Books and Subscriptions	S	1,426	152	839	306	129
Food & Beverage	S	0	0	0	0	0
Telephone	S	1,147	122	675	246	104
Telephone Maint	D	0	0	0	0	0
Cellular Telephone	S	1,180	126	694	253	107
Systems Communication Internet	S	26,970	2,878	15,864	5,782	2,446
Custodial Building Use Charges	S	57,143	6,097	33,612	12,252	5,183
System and Software Maintenance	S	10,015	1,069	5,891	2,147	908
Mileage	S	1,306	139	768	280	118
Conferences and Training	S	17,064	1,821	10,037	3,659	1,548
Memberships	S	13,210	1,410	7,770	2,832	1,198
Legal Services	S	3,089	330	1,817	662	280
Delivery Freight Charges	S	72	8	42	15	7
Storage Services	S	4,406	470	2,591	945	400
Advertising Services	S	1,949	208	1,146	418	177
Transcription Services	S	4,264	455	2,508	914	387
Other Services and Expenses	S	86	9	51	18	8

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

ACTUAL FY 2023
7/1/2024

A. Department Costs

Dept:6 Attorney's Office

Description		Amount	General Admin	General Counsel & Representati	Ordinance Enforcement	Legislative Services
ID Charge from Insurance	S	4,488	479	2,640	962	407
ID Charge from Workers Comp	S	1,595	170	938	342	145
Princial SBITAS	D	22,602	0	0	0	0
Interest SBITAS	D	2,248	0	0	0	0
* Miscellaneous Revenue *	P	(6,411)	0	0	(6,411)	0
Subtotal - Services & Supplies		176,274	16,841	92,839	27,429	14,316
Department Cost Total		3,428,849	363,891	2,006,003	724,781	309,324
Adjustments to Cost						
Telephone Maint	D	0	0	0	0	0
Princial SBITAS	D	(22,602)	0	0	0	0
Interest SBITAS	D	(2,248)	0	0	0	0
Subtotal - Adjustments		(24,850)	0	0	0	0
Total Costs After Adjustments		3,403,999	363,891	2,006,003	724,781	309,324
General Admin Distribution			(363,891)	239,607	87,337	36,947
Grand Total		\$3,403,999		\$2,245,610	\$812,118	\$346,271

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

ACTUAL FY 2023
7/1/2024

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	\$13,106	\$0	\$8,630	\$3,146	\$1,331
1 Department Specific	13,688	0	9,013	3,285	1,390
Subtotal - Building Depreciation	26,795	0	17,643	6,431	2,721
2 Lease & SBITA Amortization	23,587	0	15,531	5,661	2,395
Subtotal - Equipment Depreciation	23,587	0	15,531	5,661	2,395
3 EAP Service Delivery	1,694	91	1,176	429	181
3 External EAP	203	0	134	49	21
Subtotal - Employee Assistance Progr	1,897	91	1,309	477	202
5 City Operational Oversight	13,005	1,934	9,837	3,585	1,517
Subtotal - Mayor	13,005	1,934	9,837	3,585	1,517
7 HR Services	0	11,209	7,380	2,690	1,138
7 Accomodation & FMLA Admin	0	1,331	877	320	135
7 Compensation & Hiring Admin	0	8,484	5,587	2,036	861
Subtotal - Human Resources	0	21,024	13,844	5,046	2,135
8 Help Desk	0	11,257	7,412	2,702	1,143
8 Network Operations	0	10,950	7,210	2,628	1,112
8 Media Services	0	3,362	2,214	807	341
8 Application Development	0	38,517	25,362	9,244	3,911
8 Web	0	8,132	5,355	1,952	826
8 Collaboration Tools	0	4,760	3,134	1,142	483
Subtotal - Information Technology	0	76,978	50,686	18,475	7,816
9 General Acctg & Reporting	0	4,733	3,117	1,136	481
9 Budget Management	0	1,506	991	361	153
9 Purchasing	0	1,143	753	274	116
9 Payroll	0	5,512	3,629	1,323	560
Subtotal - Finance Department	0	12,894	8,490	3,095	1,309
10 Insurance	0	6	4	2	1
Subtotal - Insurance	0	6	4	2	1
11 Workers Comp	0	2	2	1	0

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

ACTUAL FY 2023
7/1/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Attorney's Office

Department	First Incoming	Second Incoming	General Counsel & Representati	Ordinance Enforcement	Legislative Services
Subtotal - Workers Compensation	\$0	\$2	\$2	\$1	\$0
12 Facilities - General	0	24	16	6	2
Subtotal - Public Works - Engineering &	0	24	16	6	2
31 Internal Support	0	8,777	5,780	2,107	891
Subtotal - Department of Civil Rights	0	8,777	5,780	2,107	891
39 Citywide Support	0	11,140	7,335	2,674	1,131
Subtotal - Common Council	0	11,140	7,335	2,674	1,131
Total Incoming	65,284	132,871	130,477	47,559	20,119
C. Total Allocated		\$3,602,154	\$2,376,086	\$859,677	\$366,391
			65.96%	23.87%	10.17%

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

ACTUAL FY 2023
7/1/2024

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	75,561.16	4.74%	\$108,480	\$0	\$108,480	\$4,387	\$112,867
5 Mayor	87,301.30	5.48%	125,334	0	125,334	0	125,334
7 Human Resources	100,367.89	6.30%	144,093	0	144,093	5,828	149,921
8 Information Technology	79,196.29	4.97%	113,698	0	113,698	4,598	118,297
9 Finance Department	96,303.14	6.04%	138,258	0	138,258	5,592	143,849
12 Public Works - Engineering Svcs	24,389.86	1.53%	35,015	0	35,015	1,416	36,431
13 Public Works - Fleet Svcs	93.18	0.01%	134	0	134	5	139
14 Water Utility	5,777.16	0.36%	8,294	0	8,294	335	8,629
15 Sewer Utility	2,445.97	0.15%	3,512	0	3,512	142	3,654
16 Stormwater Utility	4,798.77	0.30%	6,889	0	6,889	279	7,168
17 Metro Transit	42,073.87	2.64%	60,403	0	60,403	2,443	62,846
18 Parking Utility	12,508.52	0.78%	17,958	0	17,958	726	18,684
20 Monona Terrace	40,496.27	2.54%	58,139	0	58,139	2,351	60,490
21 Madison Public Library	23,112.25	1.45%	33,181	0	33,181	1,342	34,523
22 Police Department	205,257.73	12.88%	294,679	0	294,679	11,918	306,597
23 Fire Department	41,773.04	2.62%	59,972	0	59,972	2,425	62,397
24 Public Health Madison and Dane Coun	58,434.38	3.67%	83,891	0	83,891	3,393	87,284
26 Public Works - Streets	6,336.24	0.40%	9,097	0	9,097	368	9,465
28 Public Works - Parks	24,319.97	1.53%	34,915	0	34,915	1,412	36,327
29 Public Works - Transportation	5,294.66	0.33%	7,601	0	7,601	307	7,909
30 Public Works - Traffic Engineering	10,564.21	0.66%	15,167	0	15,167	613	15,780
31 Department of Civil Rights	25,655.24	1.61%	36,832	0	36,832	1,490	38,322
32 Assessor	140,514.41	8.81%	201,730	0	201,730	8,159	209,889
34 PCED-Economic Development Divisor	70,700.48	4.44%	101,501	0	101,501	4,105	105,606
35 Planning & Development-Building Insp	56,880.38	3.57%	81,660	0	81,660	3,303	84,963
36 Planning & Development-CDA Housing	7,354.34	0.46%	10,558	0	10,558	427	10,985
37 Planning & Development-Community C	27,172.82	1.70%	39,011	0	39,011	1,578	40,588
38 Planning & Development-Planning Divi	128,255.49	8.05%	184,130	0	184,130	7,447	191,577
39 Common Council	52,285.22	3.28%	75,063	0	75,063	3,036	78,099
45 Community Development Authority	48,819.75	3.06%	70,088	0	70,088	2,835	72,923
50 Impact Fees	4,193.10	0.26%	6,020	0	6,020	243	6,263
52 All Other Depts./Programs	85,878.80	5.39%	123,292	0	123,292	4,986	128,278
Subtotal	1,594,115.88	100.00%	2,288,596	0	2,288,596	87,490	2,376,086
Direct Bills					0		0
Total					\$2,288,596		\$2,376,086

Basis Units: Effort Devoted by Attorney Staff
Source:

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

ACTUAL FY 2023
7/1/2024

Ordinance Enforcement Allocations

Dept:6 Attorney's Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14 Water Utility	1,165.05	0.17%	\$1,433	\$0	\$1,433	\$55	\$1,488
22 Police Department	558,050.89	82.90%	686,246	0	686,246	26,437	712,684
23 Fire Department	4,095.21	0.61%	5,036	0	5,036	194	5,230
24 Public Health Madison and Dane Coun	9,128.06	1.36%	11,225	0	11,225	432	11,657
35 Planning & Development-Building Insp	100,711.52	14.96%	123,847	0	123,847	4,771	128,618
Subtotal	673,150.72	100.00%	827,787	0	827,787	31,890	859,677
Direct Bills					0		0
Total					\$827,787		\$859,677

Basis Units: Effort Devoted by Attorney Staff
Source:

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

ACTUAL FY 2023
7/1/2024

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%	\$352,900	\$0	\$352,900	\$13,491	\$366,391
Subtotal	100	100.00%	352,900	0	352,900	13,491	366,391
Direct Bills					0		0
Total					\$352,900		\$366,391

Basis Units: Direct Allocation to Benefitting Department
Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:6 Attorney's Office

Department	General Counsel & Representati	Ordinance Enforcement	Legislative Services	Total
4 City Clerk	\$112,867	\$0	\$0	\$112,867
5 Mayor	125,334	0	0	125,334
7 Human Resources	149,921	0	0	149,921
8 Information Technology	118,297	0	0	118,297
9 Finance Department	143,849	0	0	143,849
12 Public Works - Engineering Svcs	36,431	0	0	36,431
13 Public Works - Fleet Svcs	139	0	0	139
14 Water Utility	8,629	1,488	0	10,117
15 Sewer Utility	3,654	0	0	3,654
16 Stormwater Utility	7,168	0	0	7,168
17 Metro Transit	62,846	0	0	62,846
18 Parking Utility	18,684	0	0	18,684
20 Monona Terrace	60,490	0	0	60,490
21 Madison Public Library	34,523	0	0	34,523
22 Police Department	306,597	712,684	0	1,019,280
23 Fire Department	62,397	5,230	0	67,627
24 Public Health Madison and Dane Coun	87,284	11,657	0	98,942
26 Public Works - Streets	9,465	0	0	9,465
28 Public Works - Parks	36,327	0	0	36,327
29 Public Works - Transportation	7,909	0	0	7,909
30 Public Works - Traffic Engineering	15,780	0	0	15,780
31 Department of Civil Rights	38,322	0	0	38,322
32 Assessor	209,889	0	0	209,889
34 PCED-Economic Development Divisior	105,606	0	0	105,606
35 Planning & Development-Building Insp	84,963	128,618	0	213,581
36 Planning & Development-CDA Housing	10,985	0	0	10,985
37 Planning & Development-Community C	40,588	0	0	40,588
38 Planning & Development-Planning Divi	191,577	0	0	191,577
39 Common Council	78,099	0	366,391	444,490
45 Community Development Authority	72,923	0	0	72,923
50 Impact Fees	6,263	0	0	6,263
52 All Other Depts./Programs	128,278	0	0	128,278
Total	\$2,376,086	\$859,677	\$366,391	\$3,602,154

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 2023
7/1/2024

A. Department Costs

Dept:7 Human Resources

Description		Amount	General Admin	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin
Personnel Costs						
Salaries	S1	1,712,510	239,409	764,293	193,685	515,123
Salary % Split			13.98%	44.63%	11.31%	30.08%
Benefits	S	467,666	65,380	208,719	52,893	140,674
Subtotal - Personnel Costs		2,180,176	304,789	973,013	246,578	655,797
Services & Supplies Cost						
Office Supplies	S	5,940	830	2,651	672	1,787
Copy Printing Supplies	S	5,858	819	2,614	663	1,762
Software Licenses & Supplies	S	167	23	74	19	50
Hardware Supplies	S	1,281	179	572	145	385
Postage	S	2,624	367	1,171	297	789
Books and Subscriptions	S	45	6	20	5	13
Work Supplies	S	5,544	775	2,474	627	1,668
Food And Beverage	S	3,785	529	1,689	428	1,139
Lease Inception CAP Outlay	D	36,604	0	0	0	0
Telephone	S	2,116	296	944	239	636
Cellular Telephone	S	900	126	402	102	271
Telephone Maint	D	0	0	0	0	0
Facility Rental	S	828	116	369	94	249
Custodial Building use charges	S	0	0	0	0	0
Communication Device RPR Main	S	934	131	417	106	281
System and Software Maintenance	S	22,833	3,192	10,190	2,582	6,868
Recruitment	S	6,670	932	2,977	754	2,006
Mileage	S	613	86	274	69	184
Conferences and Training	S	77,657	10,856	34,658	8,783	23,359
Memberships	S	8,979	1,255	4,007	1,015	2,701
Medical Services	S	31,040	4,339	13,853	3,511	9,337
Storage Services	S	2,197	307	981	249	661
Consulting Services	S	41,038	5,737	18,315	4,641	12,344

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

ACTUAL FY 2023
7/1/2024

A. Department Costs

Dept:7 Human Resources

Description		Amount	General Admin	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin
Advertising Services	S	1,467	205	655	166	441
ID Charge from Engineering	P	66,104	0	66,104	0	0
ID Charge from Insurance	S	4,118	576	1,838	466	1,239
ID Charge from Workers Comp	S	1,031	144	460	117	310
* Miscellaneous Charges for Service *	S	0	0	0	0	0
Principal Leases	D	6,278	0	0	0	0
Interest Leases	D	1,151	0	0	0	0
Inception of Lease	D	(36,604)	0	0	0	0
Transfer in from Grants	P	0	0	0	0	0
Subtotal - Services & Supplies		301,196	31,827	167,710	25,749	68,481
Department Cost Total		2,481,372	336,616	1,140,723	272,327	724,278
Adjustments to Cost						
Lease Inception CAP Outlay	D	(36,604)	0	0	0	0
Telephone Maint	D	0	0	0	0	0
Principal Leases	D	(6,278)	0	0	0	0
Interest Leases	D	(1,151)	0	0	0	0
Inception of Lease	D	36,604	0	0	0	0
Subtotal - Adjustments		(7,428)	0	0	0	0
Total Costs After Adjustments		2,473,944	336,616	1,140,723	272,327	724,278
General Admin Distribution			(336,616)	174,647	44,259	117,710
Grand Total		\$2,473,944		\$1,315,370	\$316,585	\$841,988

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

ACTUAL FY 2023
7/1/2024

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	\$157,596	\$0	\$81,766	\$20,721	\$55,109
Subtotal - Building Depreciation	157,596	0	81,766	20,721	55,109
2 Lease & SBITA Amortization	7,300	0	3,788	960	2,553
Subtotal - Equipment Depreciation	7,300	0	3,788	960	2,553
3 EAP Service Delivery	1,385	75	757	192	510
3 External EAP	166	0	86	22	58
Subtotal - Employee Assistance Program	1,551	75	843	214	568
5 City Operational Oversight	10,631	1,581	6,336	1,606	4,270
Subtotal - Mayor	10,631	1,581	6,336	1,606	4,270
6 General Counsel & Representation	144,093	5,828	77,784	19,712	52,425
Subtotal - Attorney's Office	144,093	5,828	77,784	19,712	52,425
7 HR Services	0	9,163	4,754	1,205	3,204
7 Accommodation & FMLA Admin	0	5,991	3,108	788	2,095
7 Compensation & Hiring Admin	0	6,936	3,598	912	2,425
Subtotal - Human Resources	0	22,090	11,461	2,904	7,725
8 Help Desk	0	11,257	5,841	1,480	3,936
8 Network Operations	0	8,951	4,644	1,177	3,130
8 Media Services	0	2,748	1,426	361	961
8 Application Development	0	23,990	12,447	3,154	8,389
8 Web	0	6,648	3,449	874	2,325
8 Collaboration Tools	0	3,891	2,019	512	1,361
Subtotal - Information Technology	0	57,485	29,825	7,558	20,102
9 General Acctg & Reporting	0	5,295	2,747	696	1,852
9 Budget Management	0	1,539	798	202	538
9 Admin Support	0	4,339	2,251	571	1,517
9 Purchasing	0	1,625	843	214	568
9 Payroll	0	4,506	2,338	592	1,576
Subtotal - Finance Department	0	17,304	8,978	2,275	6,051
10 Insurance	0	6	3	1	2

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

ACTUAL FY 2023
7/1/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Human Resources

Department	First Incoming	Second Incoming	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin
Subtotal - Insurance	\$0	\$6	\$3	\$1	\$2
11 Workers Comp	0	2	1	0	1
Subtotal - Workers Compensation	0	2	1	0	1
12 Facilities - General	0	16,379	8,498	2,154	5,728
Subtotal - Public Works - Engineering & Construction	0	16,379	8,498	2,154	5,728
31 Internal Support	0	7,175	3,723	943	2,509
Subtotal - Department of Civil Rights	0	7,175	3,723	943	2,509
39 Citywide Support	0	9,107	4,725	1,197	3,185
Subtotal - Common Council	0	9,107	4,725	1,197	3,185
Total Incoming	321,172	137,032	237,731	60,245	160,228
C. Total Allocated		\$2,932,148	\$1,553,101	\$376,830	\$1,002,216
			52.97%	12.85%	34.18%

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

ACTUAL FY 2023
7/1/2024

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%	\$1,766	\$0	\$1,766	\$0	\$1,766
4 City Clerk	15.22	0.45%	6,718	0	6,718	329	7,047
5 Mayor	16.07	0.48%	7,092	0	7,092	0	7,092
6 Attorney's Office	25.39	0.76%	11,209	0	11,209	0	11,209
7 Human Resources	20.76	0.62%	9,163	0	9,163	0	9,163
8 Information Technology	58.64	1.75%	25,885	0	25,885	1,267	27,152
9 Finance Department	51.99	1.55%	22,948	0	22,948	1,123	24,071
12 Public Works - Engineering Svcs	154.93	4.61%	68,390	0	68,390	3,347	71,736
13 Public Works - Fleet Svcs	38.52	1.15%	17,004	0	17,004	832	17,836
14 Water Utility	133.82	3.99%	59,070	0	59,070	2,891	61,961
15 Sewer Utility	20.00	0.60%	8,828	0	8,828	432	9,260
16 Stormwater Utility	21.16	0.63%	9,340	0	9,340	457	9,798
17 Metro Transit	488.48	14.55%	215,624	0	215,624	10,552	226,176
18 Parking Utility	115.68	3.45%	51,065	0	51,065	2,499	53,564
19 Golf Enterprise	47.91	1.43%	21,146	0	21,146	1,035	22,181
20 Monona Terrace	78.71	2.34%	34,745	0	34,745	1,700	36,445
21 Madison Public Library	186.58	5.56%	82,360	0	82,360	4,031	86,390
22 Police Department	584.56	17.41%	258,035	0	258,035	12,628	270,663
23 Fire Department	444.39	13.24%	196,160	0	196,160	9,600	205,760
25 Office of Independent Monitor	2.09	0.06%	923	0	923	45	969
26 Public Works - Streets	259.54	7.73%	114,567	0	114,567	5,607	120,174
27 Public Works - Landfill	2.00	0.06%	883	0	883	43	926
28 Public Works - Parks	191.19	5.69%	84,393	0	84,393	4,130	88,523
29 Public Works - Transportation	5.00	0.15%	2,207	0	2,207	108	2,315
30 Public Works - Traffic Engineering	91.70	2.73%	40,479	0	40,479	1,981	42,459
31 Department of Civil Rights	20.95	0.62%	9,246	0	9,246	452	9,699
32 Assessor	26.70	0.80%	11,786	0	11,786	577	12,363
33 PCED-Office of the Director	5.50	0.16%	2,427	0	2,427	119	2,546
34 PCED-Economic Development Division	20.00	0.60%	8,828	0	8,828	432	9,260
35 Planning & Development-Building Insp	45.00	1.34%	19,864	0	19,864	972	20,836
36 Planning & Development-CDA Housing	55.18	1.64%	24,357	0	24,357	1,192	25,549
37 Planning & Development-Community C	46.18	1.38%	20,383	0	20,383	997	21,380
38 Planning & Development-Planning Divi	35.39	1.05%	15,622	0	15,622	765	16,386
39 Common Council	16.55	0.49%	7,307	0	7,307	358	7,664
40 Municipal Court	5.28	0.16%	2,331	0	2,331	114	2,445
45 Community Development Authority	2.00	0.06%	883	0	883	43	926
52 All Other Depts./Programs	20.32	0.61%	8,971	0	8,971	439	9,410

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

ACTUAL FY 2023
7/1/2024

HR Services Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,357.37	100.00%	1,482,005	0	1,482,005	71,096	1,553,101
Direct Bills					0		0
Total					\$1,482,005		\$1,553,101

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2023
7/1/2024

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	10	1.86%	\$6,657	\$0	\$6,657	\$0	\$6,657
4 City Clerk	1	0.19%	666	0	666	35	700
6 Attorney's Office	2	0.37%	1,331	0	1,331	0	1,331
7 Human Resources	9	1.67%	5,991	0	5,991	0	5,991
8 Information Technology	3	0.56%	1,997	0	1,997	104	2,101
9 Finance Department	4	0.74%	2,663	0	2,663	139	2,802
12 Public Works - Engineering Svcs	18	3.34%	11,983	0	11,983	626	12,609
13 Public Works - Fleet Svcs	4	0.74%	2,663	0	2,663	139	2,802
14 Water Utility	10	1.86%	6,657	0	6,657	348	7,005
17 Metro Transit	179	33.21%	119,161	0	119,161	6,226	125,387
18 Parking Utility	11	2.04%	7,323	0	7,323	383	7,705
20 Monona Terrace	2	0.37%	1,331	0	1,331	70	1,401
21 Madison Public Library	39	7.24%	25,962	0	25,962	1,356	27,319
22 Police Department	79	14.66%	52,590	0	52,590	2,748	55,338
23 Fire Department	38	7.05%	25,297	0	25,297	1,322	26,618
26 Public Works - Streets	36	6.68%	23,965	0	23,965	1,252	25,217
28 Public Works - Parks	37	6.86%	24,631	0	24,631	1,287	25,918
30 Public Works - Traffic Engineering	13	2.41%	8,654	0	8,654	452	9,106
31 Department of Civil Rights	9	1.67%	5,991	0	5,991	313	6,304
32 Assessor	2	0.37%	1,331	0	1,331	70	1,401
34 PCED-Economic Development Division	10	1.86%	6,657	0	6,657	348	7,005
35 Planning & Development-Building Insp	4	0.74%	2,663	0	2,663	139	2,802
36 Planning & Development-CDA Housing	10	1.86%	6,657	0	6,657	348	7,005
37 Planning & Development-Community C	7	1.30%	4,660	0	4,660	243	4,903
38 Planning & Development-Planning Divi	2	0.37%	1,331	0	1,331	70	1,401
Subtotal	539	100.00%	358,813	0	358,813	18,017	376,830
Direct Bills					0		0
Total					\$358,813		\$376,830

Basis Units: # of FMLA & Accommodation Requests Reviewed

Source:

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

ACTUAL FY 2023
7/1/2024

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	0.14%	\$1,336	\$0	\$1,336	\$0	\$1,336
4 City Clerk	15.22	0.53%	5,085	0	5,085	261	5,347
5 Mayor	16.07	0.56%	5,368	0	5,368	0	5,368
6 Attorney's Office	25.39	0.89%	8,484	0	8,484	0	8,484
7 Human Resources	20.76	0.73%	6,936	0	6,936	0	6,936
8 Information Technology	58.64	2.05%	19,593	0	19,593	1,007	20,600
9 Finance Department	51.99	1.82%	17,370	0	17,370	893	18,263
12 Public Works - Engineering Svcs	154.93	5.42%	51,766	0	51,766	2,661	54,427
13 Public Works - Fleet Svcs	38.52	1.35%	12,871	0	12,871	662	13,532
14 Water Utility	133.82	4.69%	44,712	0	44,712	2,298	47,011
15 Sewer Utility	20.00	0.70%	6,682	0	6,682	344	7,026
16 Stormwater Utility	21.16	0.74%	7,070	0	7,070	363	7,433
17 Metro Transit	488.48	17.10%	163,213	0	163,213	8,390	171,603
18 Parking Utility	115.68	4.05%	38,653	0	38,653	1,987	40,640
19 Golf Enterprise	47.91	1.68%	16,006	0	16,006	823	16,829
20 Monona Terrace	78.71	2.76%	26,299	0	26,299	1,352	27,651
21 Madison Public Library	186.58	6.53%	62,341	0	62,341	3,205	65,545
22 Police Department	83.31	2.92%	27,835	0	27,835	1,431	29,266
23 Fire Department	444.39	15.56%	148,480	0	148,480	7,633	156,112
25 Office of Independent Monitor	2.09	0.07%	699	0	699	36	735
26 Public Works - Streets	259.54	9.09%	86,720	0	86,720	4,458	91,177
27 Public Works - Landfill	2.00	0.07%	668	0	668	34	703
28 Public Works - Parks	191.19	6.69%	63,880	0	63,880	3,284	67,163
29 Public Works - Transportation	5.00	0.18%	1,671	0	1,671	86	1,756
30 Public Works - Traffic Engineering	91.70	3.21%	30,639	0	30,639	1,575	32,215
31 Department of Civil Rights	20.95	0.73%	6,999	0	6,999	360	7,359
32 Assessor	26.70	0.93%	8,921	0	8,921	459	9,380
33 PCED-Office of the Director	5.50	0.19%	1,837	0	1,837	94	1,931
34 PCED-Economic Development Division	20.00	0.70%	6,682	0	6,682	344	7,026
35 Planning & Development-Building Insp	45.00	1.58%	15,036	0	15,036	773	15,808
36 Planning & Development-CDA Housing	55.18	1.93%	18,437	0	18,437	948	19,385
37 Planning & Development-Community C	46.18	1.62%	15,428	0	15,428	793	16,221
38 Planning & Development-Planning Divi	35.39	1.24%	11,825	0	11,825	608	12,432
39 Common Council	16.55	0.58%	5,531	0	5,531	284	5,815
40 Municipal Court	5.28	0.18%	1,764	0	1,764	91	1,855
45 Community Development Authority	2.00	0.07%	668	0	668	34	703
52 All Other Depts./Programs	20.32	0.71%	6,790	0	6,790	349	7,140

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

ACTUAL FY 2023
7/1/2024

Compensation & Hiring Admin Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,856.12	100.00%	954,298	0	954,298	47,918	1,002,216
Direct Bills					0		0
Total					\$954,298		\$1,002,216

Basis Units: # of Employees Less Sworn Police Staff

Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:7 Human Resources

Department	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin	Total
3 Employee Assistance Program	\$1,766	\$6,657	\$1,336	\$9,759
4 City Clerk	7,047	700	5,347	13,095
5 Mayor	7,092	0	5,368	12,460
6 Attorney's Office	11,209	1,331	8,484	21,024
7 Human Resources	9,163	5,991	6,936	22,090
8 Information Technology	27,152	2,101	20,600	49,853
9 Finance Department	24,071	2,802	18,263	45,136
12 Public Works - Engineering Svcs	71,736	12,609	54,427	138,772
13 Public Works - Fleet Svcs	17,836	2,802	13,532	34,170
14 Water Utility	61,961	7,005	47,011	115,977
15 Sewer Utility	9,260	0	7,026	16,286
16 Stormwater Utility	9,798	0	7,433	17,231
17 Metro Transit	226,176	125,387	171,603	523,166
18 Parking Utility	53,564	7,705	40,640	101,909
19 Golf Enterprise	22,181	0	16,829	39,011
20 Monona Terrace	36,445	1,401	27,651	65,497
21 Madison Public Library	86,390	27,319	65,545	179,254
22 Police Department	270,663	55,338	29,266	355,267
23 Fire Department	205,760	26,618	156,112	388,490
25 Office of Independent Monitor	969	0	735	1,704
26 Public Works - Streets	120,174	25,217	91,177	236,569
27 Public Works - Landfill	926	0	703	1,629
28 Public Works - Parks	88,523	25,918	67,163	181,604
29 Public Works - Transportation	2,315	0	1,756	4,072
30 Public Works - Traffic Engineering	42,459	9,106	32,215	83,780
31 Department of Civil Rights	9,699	6,304	7,359	23,362
32 Assessor	12,363	1,401	9,380	23,144
33 PCED-Office of the Director	2,546	0	1,931	4,477
34 PCED-Economic Development Division	9,260	7,005	7,026	23,291
35 Planning & Development-Building Insp	20,836	2,802	15,808	39,446
36 Planning & Development-CDA Housing	25,549	7,005	19,385	51,939
37 Planning & Development-Community C	21,380	4,903	16,221	42,505
38 Planning & Development-Planning Divi	16,386	1,401	12,432	30,220
39 Common Council	7,664	0	5,815	13,480
40 Municipal Court	2,445	0	1,855	4,299
45 Community Development Authority	926	0	703	1,629
52 All Other Depts./Programs	9,410	0	7,140	16,550
Total	\$1,553,101	\$376,830	\$1,002,216	\$2,932,148

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 2023
7/1/2024

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	4,473,802	229,126	734,552	904,375	277,647	1,263,339	671,654	393,109
Salary % Split			5.12%	16.42%	20.21%	6.21%	28.24%	15.01%	8.79%
Benefits	S	1,297,774	66,466	213,081	262,344	80,541	366,473	194,836	114,034
Subtotal - Personnel Costs		5,771,576	295,592	947,633	1,166,719	358,188	1,629,812	866,490	507,143
Services & Supplies Cost									
Office Supplies	S	6,412	328	1,053	1,296	398	1,811	963	563
Copy Printing Supplies	S	396	20	65	80	25	112	60	35
Furniture	S	1,583	81	260	320	98	447	238	139
Hardware Supplies	S	4,386	225	720	887	272	1,238	658	385
Software Licenses & Supplies	S	1,588	81	261	321	99	448	238	140
Postage	S	2,821	144	463	570	175	797	423	248
Books and Subscriptions	S	40	2	7	8	2	11	6	4
Work Supplies	S	551	28	90	111	34	155	83	48
SBITA Inception CAP Outlay	D	126,854	0	0	0	0	0	0	0
Telephone	S	11,908	610	1,955	2,407	739	3,363	1,788	1,046
Cellular Telephone	S	3,851	197	632	778	239	1,087	578	338
Television	S	1,012	52	166	205	63	286	152	89
Systems Communication Internet	S	7,270	372	1,194	1,470	451	2,053	1,091	639
Facility Rental	S	53,652	2,748	8,809	10,846	3,330	15,151	8,055	4,714
Custodial Building Use Charges	S	165,859	8,494	27,232	33,528	10,293	46,836	24,900	14,574
Process Fees Recyclables	S	6,565	336	1,078	1,327	407	1,854	986	577
System and Software Maintenance	P	2,373,263	0	0	0	0	2,373,263	0	0
Lease Rental of Equipment	S	0	0	0	0	0	0	0	0
Recruitment	S	286	15	47	58	18	81	43	25
Conferences and Training	S	15,504	794	2,546	3,134	962	4,378	2,328	1,362
Memberships	S	3,297	169	541	666	205	931	495	290
Storage Services	S	87	4	14	18	5	25	13	8
Consulting Services	S	0	0	0	0	0	0	0	0

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

ACTUAL FY 2023
7/1/2024

A. Department Costs

Dept:8 Information Technology

Description		Amount	General Admin	Help Desk	Network Operations	Media Services	Application Development	Web	Collaboration Tools
Other Services and Expenses	S	8,812	451	1,447	1,781	547	2,488	1,323	774
ID Charge from Engineering	S	969	50	159	196	60	274	145	85
ID Charge from Fleet Services	S	4,495	230	738	909	279	1,269	675	395
ID Charge from Insurance	S	15,261	782	2,506	3,085	947	4,309	2,291	1,341
ID Charge from Workers Comp	S	4,551	233	747	920	282	1,285	683	400
* Other Unit of Govt Revenue *	P	(7,575)	0	(7,575)	0	0	0	0	0
* Miscellaneous Charges for Service *	P	(2,260)	0	(2,260)	0	0	0	0	0
* Sale of Assets *	P	0	0	0	0	0	0	0	0
* Inception of SBITA *	D	(126,854)	0	0	0	0	0	0	0
Transfer in from Grants	S	0	0	0	0	0	0	0	0
Transfer in from Insurance	P	0	0	0	0	0	0	0	0
Principal Leases	D	1,744	0	0	0	0	0	0	0
Interest Leases	D	22	0	0	0	0	0	0	0
Princial SBITAS	D	1,873,116	0	0	0	0	0	0	0
Interest SBITAS	D	43,497	0	0	0	0	0	0	0
Subtotal - Services & Supplies		4,602,963	16,448	42,896	64,921	19,931	2,463,953	48,215	28,220
Department Cost Total		10,374,539	312,040	990,528	1,231,640	378,119	4,093,765	914,705	535,363
Adjustments to Cost									
SBITA Inception CAP Outlay	D	(126,854)	0	0	0	0	0	0	0
* Inception of SBITA *	D	126,854	0	0	0	0	0	0	0
Principal Leases	D	(1,744)	0	0	0	0	0	0	0
Interest Leases	D	(22)	0	0	0	0	0	0	0
Princial SBITAS	D	(1,873,116)	0	0	0	0	0	0	0
Interest SBITAS	D	(43,497)	0	0	0	0	0	0	0
Subtotal - Adjustments		(1,918,379)	0	0	0	0	0	0	0
Total Costs After Adjustments		8,456,160	312,040	990,528	1,231,640	378,119	4,093,765	914,705	535,363
General Admin Distribution			(312,040)	53,999	66,484	20,411	92,872	49,375	28,899
Grand Total		\$8,456,160		\$1,044,528	\$1,298,123	\$398,530	\$4,186,638	\$964,081	\$564,261

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

ACTUAL FY 2023
7/1/2024

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	\$30,729	\$0	\$5,318	\$6,547	\$2,010	\$9,146	\$4,862	\$2,846
1 Department Specific	12,805	0	2,216	2,728	838	3,811	2,026	1,186
Subtotal - Building Depreciation	43,534	0	7,534	9,275	2,848	12,957	6,889	4,032
2 Equipment Depreciation	463,260	0	80,168	98,703	30,302	137,880	73,304	42,904
2 Lease & SBITA Amortization *	594,709	0	0	0	0	594,709	0	0
Subtotal - Equipment Depreciation	1,057,968	0	80,168	98,703	30,302	732,588	73,304	42,904
3 EAP Service Delivery	3,912	211	714	878	270	1,227	652	382
3 External EAP	469	0	81	100	31	140	74	43
Subtotal - Employee Assistance Progr	4,381	211	795	978	300	1,367	727	425
5 City Operational Oversight	30,033	4,466	5,970	7,350	2,257	10,268	5,459	3,195
Subtotal - Mayor	30,033	4,466	5,970	7,350	2,257	10,268	5,459	3,195
6 General Counsel & Representation	113,698	4,598	20,472	25,204	7,738	35,209	18,719	10,956
Subtotal - Attorney's Office	113,698	4,598	20,472	25,204	7,738	35,209	18,719	10,956
7 HR Services	25,885	1,267	4,699	5,785	1,776	8,081	4,296	2,515
7 Accomodation & FMLA Admin	1,997	104	364	448	137	625	333	195
7 Compensation & Hiring Admin	19,593	1,007	3,565	4,389	1,347	6,131	3,260	1,908
Subtotal - Human Resources	47,475	2,378	8,627	10,622	3,261	14,838	7,889	4,617
8 Help Desk	0	47,357	8,195	10,090	3,098	14,095	7,494	4,386
8 Network Operations	0	25,287	4,376	5,388	1,654	7,526	4,001	2,342
8 Media Services	0	7,763	1,343	1,654	508	2,311	1,228	719
8 Application Development	0	364,407	63,062	77,641	23,836	108,458	57,662	33,749
8 Web	0	18,780	3,250	4,001	1,228	5,589	2,972	1,739
8 Collaboration Tools	0	10,992	1,902	2,342	719	3,271	1,739	1,018
Subtotal - Information Technology	0	474,586	82,128	101,116	31,043	141,251	75,096	43,952
9 General Acctg & Reporting	0	5,665	980	1,207	371	1,686	896	525
9 Budget Management	0	4,398	761	937	288	1,309	696	407
9 Admin Support	0	2,083	360	444	136	620	330	193
9 Purchasing	0	2,795	484	596	183	832	442	259

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

ACTUAL FY 2023
7/1/2024

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
9 Payroll	\$0	\$12,729	\$2,203	\$2,712	\$833	\$3,789	\$2,014	\$1,179
9 Debt Management	0	2,231	386	475	146	664	353	207
Subtotal - Finance Department	0	29,901	5,174	6,371	1,956	8,899	4,731	2,769
10 Insurance	0	21	4	5	1	6	3	2
Subtotal - Insurance	0	21	4	5	1	6	3	2
11 Workers Comp	0	7	1	1	0	2	1	1
Subtotal - Workers Compensation	0	7	1	1	0	2	1	1
12 Facilities - General	0	6,090	1,054	1,298	398	1,813	964	564
Subtotal - Public Works - Engineering & Construction	0	6,090	1,054	1,298	398	1,813	964	564
13 Fleet Services	0	124	22	27	8	37	20	12
Subtotal - Public Works - Fleet Svcs	0	124	22	27	8	37	20	12
31 Internal Support	0	20,270	3,508	4,319	1,326	6,033	3,207	1,877
Subtotal - Department of Civil Rights	0	20,270	3,508	4,319	1,326	6,033	3,207	1,877
39 Citywide Support	0	25,727	4,452	5,481	1,683	7,657	4,071	2,383
Subtotal - Common Council	0	25,727	4,452	5,481	1,683	7,657	4,071	2,383
Total Incoming	1,297,091	568,380	219,909	270,750	83,121	972,925	201,079	117,688
C. Total Allocated		\$10,321,631	\$1,264,436	\$1,568,873	\$481,651	\$5,159,562	\$1,165,159	\$681,949
			12.25%	15.20%	4.67%	49.99%	11.29%	6.61%

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

ACTUAL FY 2023
7/1/2024

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	0.13%	\$1,553	\$0	\$1,553	\$0	\$1,553
4 City Clerk	86	2.86%	33,383	0	33,383	3,016	36,399
5 Mayor	15	0.50%	5,823	0	5,823	0	5,823
6 Attorney's Office	29	0.97%	11,257	0	11,257	0	11,257
7 Human Resources	29	0.97%	11,257	0	11,257	0	11,257
8 Information Technology	122	4.06%	47,357	0	47,357	0	47,357
9 Finance Department	77	2.56%	29,889	0	29,889	2,700	32,590
12 Public Works - Engineering Svcs	141	4.69%	54,733	0	54,733	4,944	59,677
13 Public Works - Fleet Svcs	41	1.36%	15,915	0	15,915	1,438	17,353
14 Water Utility	131	4.36%	50,851	0	50,851	4,594	55,445
15 Sewer Utility	24	0.80%	9,316	0	9,316	842	10,158
16 Stormwater Utility	9	0.30%	3,494	0	3,494	316	3,809
17 Metro Transit	163	5.43%	63,272	0	63,272	5,716	68,988
18 Parking Utility	71	2.36%	27,560	0	27,560	2,490	30,050
19 Golf Enterprise	15	0.50%	5,823	0	5,823	526	6,349
20 Monona Terrace	44	1.46%	17,080	0	17,080	1,543	18,623
21 Madison Public Library	65	2.16%	25,231	0	25,231	2,279	27,511
22 Police Department	766	25.50%	297,342	0	297,342	26,860	324,202
23 Fire Department	230	7.66%	89,280	0	89,280	8,065	97,345
24 Public Health Madison and Dane Coun	321	10.69%	124,604	0	124,604	11,256	135,860
25 Office of Independent Monitor	3	0.10%	1,165	0	1,165	105	1,270
26 Public Works - Streets	46	1.53%	17,856	0	17,856	1,613	19,469
27 Public Works - Landfill	1	0.03%	388	0	388	35	423
28 Public Works - Parks	152	5.06%	59,003	0	59,003	5,330	64,333
29 Public Works - Transportation	4	0.13%	1,553	0	1,553	140	1,693
30 Public Works - Traffic Engineering	76	2.53%	29,501	0	29,501	2,665	32,166
31 Department of Civil Rights	29	0.97%	11,257	0	11,257	1,017	12,274
32 Assessor	34	1.13%	13,198	0	13,198	1,192	14,390
33 PCED-Office of the Director	3	0.10%	1,165	0	1,165	105	1,270
34 PCED-Economic Development Divisior	40	1.33%	15,527	0	15,527	1,403	16,930
35 Planning & Development-Building Insp	43	1.43%	16,692	0	16,692	1,508	18,199
36 Planning & Development-CDA Housing	65	2.16%	25,231	0	25,231	2,279	27,511
37 Planning & Development-Community C	66	2.20%	25,620	0	25,620	2,314	27,934
38 Planning & Development-Planning Divi	37	1.23%	14,362	0	14,362	1,297	15,660
39 Common Council	14	0.47%	5,434	0	5,434	491	5,925
40 Municipal Court	8	0.27%	3,105	0	3,105	281	3,386

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

ACTUAL FY 2023
7/1/2024

Help Desk Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,004	100.00%	1,166,077	0	1,166,077	98,360	1,264,436
Direct Bills					0		0
Total					\$1,166,077		\$1,264,436

Basis Units: # of Devices Supported
Source:

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

ACTUAL FY 2023
7/1/2024

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%	\$1,725	\$0	\$1,725	\$0	\$1,725
4 City Clerk	15.22	0.45%	6,563	0	6,563	570	7,134
5 Mayor	16.07	0.48%	6,928	0	6,928	0	6,928
6 Attorney's Office	25.39	0.76%	10,950	0	10,950	0	10,950
7 Human Resources	20.76	0.62%	8,951	0	8,951	0	8,951
8 Information Technology	58.64	1.75%	25,287	0	25,287	0	25,287
9 Finance Department	51.99	1.55%	22,418	0	22,418	1,948	24,366
12 Public Works - Engineering Svcs	154.93	4.61%	66,810	0	66,810	5,804	72,614
13 Public Works - Fleet Svcs	38.52	1.15%	16,611	0	16,611	1,443	18,054
14 Water Utility	133.82	3.99%	57,706	0	57,706	5,013	62,719
15 Sewer Utility	20.00	0.60%	8,624	0	8,624	749	9,374
16 Stormwater Utility	21.16	0.63%	9,125	0	9,125	793	9,917
17 Metro Transit	488.48	14.55%	210,644	0	210,644	18,300	228,944
18 Parking Utility	115.68	3.45%	49,886	0	49,886	4,334	54,220
19 Golf Enterprise	47.91	1.43%	20,658	0	20,658	1,795	22,453
20 Monona Terrace	78.71	2.34%	33,942	0	33,942	2,949	36,891
21 Madison Public Library	186.58	5.56%	80,457	0	80,457	6,990	87,447
22 Police Department	584.56	17.41%	252,075	0	252,075	21,899	273,974
23 Fire Department	444.39	13.24%	191,629	0	191,629	16,648	208,277
25 Office of Independent Monitor	2.09	0.06%	902	0	902	78	981
26 Public Works - Streets	259.54	7.73%	111,921	0	111,921	9,723	121,644
27 Public Works - Landfill	2.00	0.06%	862	0	862	75	937
28 Public Works - Parks	191.19	5.69%	82,443	0	82,443	7,162	89,606
29 Public Works - Transportation	5.00	0.15%	2,156	0	2,156	187	2,343
30 Public Works - Traffic Engineering	91.70	2.73%	39,544	0	39,544	3,435	42,979
31 Department of Civil Rights	20.95	0.62%	9,033	0	9,033	785	9,817
32 Assessor	26.70	0.80%	11,514	0	11,514	1,000	12,514
33 PCED-Office of the Director	5.50	0.16%	2,371	0	2,371	206	2,577
34 PCED-Economic Development Division	20.00	0.60%	8,624	0	8,624	749	9,374
35 Planning & Development-Building Insp	45.00	1.34%	19,405	0	19,405	1,686	21,091
36 Planning & Development-CDA Housing	55.18	1.64%	23,795	0	23,795	2,067	25,862
37 Planning & Development-Community C	46.18	1.38%	19,912	0	19,912	1,730	21,642
38 Planning & Development-Planning Divi	35.39	1.05%	15,261	0	15,261	1,326	16,587
39 Common Council	16.55	0.49%	7,138	0	7,138	620	7,758
40 Municipal Court	5.28	0.16%	2,277	0	2,277	198	2,475
45 Community Development Authority	2.00	0.06%	862	0	862	75	937
52 All Other Depts./Programs	20.32	0.61%	8,764	0	8,764	761	9,525

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

ACTUAL FY 2023
7/1/2024

Network Operations Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,357.37	100.00%	1,447,774	0	1,447,774	121,100	1,568,873
Direct Bills					0		0
Total					\$1,447,774		\$1,568,873

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2023
7/1/2024

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%	\$530	\$0	\$530	\$0	\$530
4 City Clerk	15.22	0.45%	2,015	0	2,015	175	2,190
5 Mayor	16.07	0.48%	2,127	0	2,127	0	2,127
6 Attorney's Office	25.39	0.76%	3,362	0	3,362	0	3,362
7 Human Resources	20.76	0.62%	2,748	0	2,748	0	2,748
8 Information Technology	58.64	1.75%	7,763	0	7,763	0	7,763
9 Finance Department	51.99	1.55%	6,882	0	6,882	598	7,480
12 Public Works - Engineering Svcs	154.93	4.61%	20,511	0	20,511	1,782	22,293
13 Public Works - Fleet Svcs	38.52	1.15%	5,100	0	5,100	443	5,543
14 Water Utility	133.82	3.99%	17,716	0	17,716	1,539	19,255
15 Sewer Utility	20.00	0.60%	2,648	0	2,648	230	2,878
16 Stormwater Utility	21.16	0.63%	2,801	0	2,801	243	3,045
17 Metro Transit	488.48	14.55%	64,669	0	64,669	5,618	70,287
18 Parking Utility	115.68	3.45%	15,315	0	15,315	1,331	16,646
19 Golf Enterprise	47.91	1.43%	6,342	0	6,342	551	6,893
20 Monona Terrace	78.71	2.34%	10,420	0	10,420	905	11,326
21 Madison Public Library	186.58	5.56%	24,701	0	24,701	2,146	26,847
22 Police Department	584.56	17.41%	77,388	0	77,388	6,723	84,111
23 Fire Department	444.39	13.24%	58,831	0	58,831	5,111	63,942
25 Office of Independent Monitor	2.09	0.06%	277	0	277	24	301
26 Public Works - Streets	259.54	7.73%	34,360	0	34,360	2,985	37,345
27 Public Works - Landfill	2.00	0.06%	265	0	265	23	288
28 Public Works - Parks	191.19	5.69%	25,310	0	25,310	2,199	27,509
29 Public Works - Transportation	5.00	0.15%	662	0	662	58	719
30 Public Works - Traffic Engineering	91.70	2.73%	12,140	0	12,140	1,055	13,195
31 Department of Civil Rights	20.95	0.62%	2,773	0	2,773	241	3,014
32 Assessor	26.70	0.80%	3,535	0	3,535	307	3,842
33 PCED-Office of the Director	5.50	0.16%	728	0	728	63	791
34 PCED-Economic Development Division	20.00	0.60%	2,648	0	2,648	230	2,878
35 Planning & Development-Building Insp	45.00	1.34%	5,957	0	5,957	518	6,475
36 Planning & Development-CDA Housing	55.18	1.64%	7,305	0	7,305	635	7,940
37 Planning & Development-Community C	46.18	1.38%	6,113	0	6,113	531	6,644
38 Planning & Development-Planning Divi	35.39	1.05%	4,685	0	4,685	407	5,092
39 Common Council	16.55	0.49%	2,191	0	2,191	190	2,382
40 Municipal Court	5.28	0.16%	699	0	699	61	760
45 Community Development Authority	2.00	0.06%	265	0	265	23	288
52 All Other Depts./Programs	20.32	0.61%	2,691	0	2,691	234	2,924

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

ACTUAL FY 2023
7/1/2024

Media Services Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,357.37	100.00%	444,473	0	444,473	37,178	481,651
Direct Bills					0		0
Total					\$444,473		\$481,651

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2023
7/1/2024

Application Development Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	2,747.73	0.09%	\$4,623	\$0	\$4,623	\$0	\$4,623
4 City Clerk	15,906.36	0.54%	26,761	0	26,761	999	27,760
5 Mayor	16,487.32	0.56%	27,738	0	27,738	0	27,738
6 Attorney's Office	22,894.06	0.77%	38,517	0	38,517	0	38,517
7 Human Resources	14,259.33	0.48%	23,990	0	23,990	0	23,990
8 Information Technology	216,597.84	7.30%	364,407	0	364,407	0	364,407
9 Finance Department	46,613.87	1.57%	78,424	0	78,424	2,928	81,352
12 Public Works - Engineering Svcs	106,427.22	3.59%	179,055	0	179,055	6,685	185,739
13 Public Works - Fleet Svcs	26,461.29	0.89%	44,519	0	44,519	1,662	46,181
14 Water Utility	109,372.10	3.69%	184,009	0	184,009	6,870	190,879
15 Sewer Utility	24,131.00	0.81%	40,598	0	40,598	1,516	42,114
16 Stormwater Utility	24,927.84	0.84%	41,939	0	41,939	1,566	43,505
17 Metro Transit	342,607.36	11.55%	576,407	0	576,407	21,520	597,927
18 Parking Utility	90,928.44	3.07%	152,979	0	152,979	5,711	158,691
19 Golf Enterprise	32,907.90	1.11%	55,365	0	55,365	2,067	57,432
20 Monona Terrace	54,069.12	1.82%	90,967	0	90,967	3,396	94,363
21 Madison Public Library	129,784.72	4.38%	218,352	0	218,352	8,152	226,504
22 Police Department	401,551.84	13.54%	675,576	0	675,576	25,222	700,798
23 Fire Department	335,557.10	11.31%	564,546	0	564,546	21,077	585,623
24 Public Health Madison and Dane Coun	142,325.23	4.80%	239,450	0	239,450	8,940	248,390
25 Office of Independent Monitor	1,437.08	0.05%	2,418	0	2,418	90	2,508
26 Public Works - Streets	215,638.10	7.27%	362,792	0	362,792	13,545	376,337
27 Public Works - Landfill	1,373.86	0.05%	2,311	0	2,311	86	2,398
28 Public Works - Parks	181,901.56	6.13%	306,034	0	306,034	11,426	317,459
29 Public Works - Transportation	3,434.66	0.12%	5,779	0	5,779	216	5,994
30 Public Works - Traffic Engineering	93,286.90	3.14%	156,947	0	156,947	5,860	162,807
31 Department of Civil Rights	19,840.02	0.67%	33,379	0	33,379	1,246	34,625
32 Assessor	25,410.10	0.86%	42,750	0	42,750	1,596	44,346
33 PCED-Office of the Director	3,776.72	0.13%	6,354	0	6,354	237	6,591
34 PCED-Economic Development Divisior	13,738.63	0.46%	23,114	0	23,114	863	23,977
35 Planning & Development-Building Insp	33,598.00	1.13%	56,526	0	56,526	2,110	58,636
36 Planning & Development-CDA Housing	37,904.80	1.28%	63,772	0	63,772	2,381	66,152
37 Planning & Development-Community C	112,769.54	3.80%	189,725	0	189,725	7,083	196,808
38 Planning & Development-Planning Divi	24,310.36	0.82%	40,900	0	40,900	1,527	42,427
39 Common Council	11,370.88	0.38%	19,131	0	19,131	714	19,845
40 Municipal Court	9,077.89	0.31%	15,273	0	15,273	570	15,843
45 Community Development Authority	6,824.97	0.23%	11,482	0	11,482	429	11,911
52 All Other Depts./Programs	13,960.71	0.47%	23,488	0	23,488	877	24,365

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

ACTUAL FY 2023
7/1/2024

Application Development Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,966,212.45	100.00%	4,990,396	0	4,990,396	169,167	5,159,562
Direct Bills					0		0
Total					\$4,990,396		\$5,159,562

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

Source:

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

ACTUAL FY 2023
7/1/2024

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%	\$1,281	\$0	\$1,281	\$0	\$1,281
4 City Clerk	15.22	0.45%	4,874	0	4,874	423	5,298
5 Mayor	16.07	0.48%	5,145	0	5,145	0	5,145
6 Attorney's Office	25.39	0.76%	8,132	0	8,132	0	8,132
7 Human Resources	20.76	0.62%	6,648	0	6,648	0	6,648
8 Information Technology	58.64	1.75%	18,780	0	18,780	0	18,780
9 Finance Department	51.99	1.55%	16,649	0	16,649	1,446	18,096
12 Public Works - Engineering Svcs	154.93	4.61%	49,618	0	49,618	4,311	53,928
13 Public Works - Fleet Svcs	38.52	1.15%	12,337	0	12,337	1,072	13,408
14 Water Utility	133.82	3.99%	42,857	0	42,857	3,723	46,580
15 Sewer Utility	20.00	0.60%	6,405	0	6,405	556	6,962
16 Stormwater Utility	21.16	0.63%	6,777	0	6,777	589	7,365
17 Metro Transit	488.48	14.55%	156,439	0	156,439	13,591	170,030
18 Parking Utility	115.68	3.45%	37,049	0	37,049	3,219	40,267
19 Golf Enterprise	47.91	1.43%	15,342	0	15,342	1,333	16,675
20 Monona Terrace	78.71	2.34%	25,208	0	25,208	2,190	27,398
21 Madison Public Library	186.58	5.56%	59,753	0	59,753	5,191	64,945
22 Police Department	584.56	17.41%	187,209	0	187,209	16,264	203,473
23 Fire Department	444.39	13.24%	142,318	0	142,318	12,364	154,682
25 Office of Independent Monitor	2.09	0.06%	670	0	670	58	728
26 Public Works - Streets	259.54	7.73%	83,121	0	83,121	7,221	90,342
27 Public Works - Landfill	2.00	0.06%	641	0	641	56	696
28 Public Works - Parks	191.19	5.69%	61,228	0	61,228	5,319	66,548
29 Public Works - Transportation	5.00	0.15%	1,601	0	1,601	139	1,740
30 Public Works - Traffic Engineering	91.70	2.73%	29,368	0	29,368	2,551	31,919
31 Department of Civil Rights	20.95	0.62%	6,708	0	6,708	583	7,291
32 Assessor	26.70	0.80%	8,551	0	8,551	743	9,294
33 PCED-Office of the Director	5.50	0.16%	1,761	0	1,761	153	1,914
34 PCED-Economic Development Division	20.00	0.60%	6,405	0	6,405	556	6,962
35 Planning & Development-Building Insp	45.00	1.34%	14,412	0	14,412	1,252	15,664
36 Planning & Development-CDA Housing	55.18	1.64%	17,672	0	17,672	1,535	19,207
37 Planning & Development-Community C	46.18	1.38%	14,788	0	14,788	1,285	16,073
38 Planning & Development-Planning Divi	35.39	1.05%	11,334	0	11,334	985	12,318
39 Common Council	16.55	0.49%	5,301	0	5,301	461	5,762
40 Municipal Court	5.28	0.16%	1,691	0	1,691	147	1,838
45 Community Development Authority	2.00	0.06%	641	0	641	56	696
52 All Other Depts./Programs	20.32	0.61%	6,509	0	6,509	565	7,074

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

ACTUAL FY 2023
7/1/2024

Web Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,357.37	100.00%	1,075,222	0	1,075,222	89,937	1,165,159
Direct Bills					0		0
Total					\$1,075,222		\$1,165,159

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2023
7/1/2024

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%	\$750	\$0	\$750	\$0	\$750
4 City Clerk	15.22	0.45%	2,853	0	2,853	248	3,101
5 Mayor	16.07	0.48%	3,011	0	3,011	0	3,011
6 Attorney's Office	25.39	0.76%	4,760	0	4,760	0	4,760
7 Human Resources	20.76	0.62%	3,891	0	3,891	0	3,891
8 Information Technology	58.64	1.75%	10,992	0	10,992	0	10,992
9 Finance Department	51.99	1.55%	9,745	0	9,745	847	10,591
12 Public Works - Engineering Svcs	154.93	4.61%	29,041	0	29,041	2,523	31,563
13 Public Works - Fleet Svcs	38.52	1.15%	7,220	0	7,220	627	7,848
14 Water Utility	133.82	3.99%	25,083	0	25,083	2,179	27,262
15 Sewer Utility	20.00	0.60%	3,749	0	3,749	326	4,075
16 Stormwater Utility	21.16	0.63%	3,966	0	3,966	345	4,311
17 Metro Transit	488.48	14.55%	91,561	0	91,561	7,955	99,516
18 Parking Utility	115.68	3.45%	21,684	0	21,684	1,884	23,568
19 Golf Enterprise	47.91	1.43%	8,980	0	8,980	780	9,760
20 Monona Terrace	78.71	2.34%	14,754	0	14,754	1,282	16,035
21 Madison Public Library	186.58	5.56%	34,973	0	34,973	3,038	38,011
22 Police Department	584.56	17.41%	109,571	0	109,571	9,519	119,090
23 Fire Department	444.39	13.24%	83,296	0	83,296	7,236	90,533
25 Office of Independent Monitor	2.09	0.06%	392	0	392	34	426
26 Public Works - Streets	259.54	7.73%	48,649	0	48,649	4,226	52,876
27 Public Works - Landfill	2.00	0.06%	375	0	375	33	407
28 Public Works - Parks	191.19	5.69%	35,836	0	35,836	3,113	38,949
29 Public Works - Transportation	5.00	0.15%	937	0	937	81	1,019
30 Public Works - Traffic Engineering	91.70	2.73%	17,189	0	17,189	1,493	18,682
31 Department of Civil Rights	20.95	0.62%	3,926	0	3,926	341	4,267
32 Assessor	26.70	0.80%	5,005	0	5,005	435	5,440
33 PCED-Office of the Director	5.50	0.16%	1,031	0	1,031	90	1,120
34 PCED-Economic Development Division	20.00	0.60%	3,749	0	3,749	326	4,075
35 Planning & Development-Building Insp	45.00	1.34%	8,435	0	8,435	733	9,168
36 Planning & Development-CDA Housing	55.18	1.64%	10,343	0	10,343	899	11,242
37 Planning & Development-Community C	46.18	1.38%	8,655	0	8,655	752	9,407
38 Planning & Development-Planning Divi	35.39	1.05%	6,634	0	6,634	576	7,210
39 Common Council	16.55	0.49%	3,103	0	3,103	270	3,372
40 Municipal Court	5.28	0.16%	990	0	990	86	1,076
45 Community Development Authority	2.00	0.06%	375	0	375	33	407
52 All Other Depts./Programs	20.32	0.61%	3,809	0	3,809	331	4,140

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

ACTUAL FY 2023
7/1/2024

Collaboration Tools Allocations

Dept:8 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,357.37	100.00%	629,310	0	629,310	52,639	681,949
Direct Bills					0		0
Total					\$629,310		\$681,949

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:8 Information Technology

Department	Help Desk	Network Operations	Media Services	Application Development	Web	Collaboration Tools	Total
3 Employee Assistance Program	\$1,553	\$1,725	\$530	\$4,623	\$1,281	\$750	\$10,461
4 City Clerk	36,399	7,134	2,190	27,760	5,298	3,101	81,881
5 Mayor	5,823	6,928	2,127	27,738	5,145	3,011	50,773
6 Attorney's Office	11,257	10,950	3,362	38,517	8,132	4,760	76,978
7 Human Resources	11,257	8,951	2,748	23,990	6,648	3,891	57,485
8 Information Technology	47,357	25,287	7,763	364,407	18,780	10,992	474,586
9 Finance Department	32,590	24,366	7,480	81,352	18,096	10,591	174,474
12 Public Works - Engineering Svcs	59,677	72,614	22,293	185,739	53,928	31,563	425,815
13 Public Works - Fleet Svcs	17,353	18,054	5,543	46,181	13,408	7,848	108,387
14 Water Utility	55,445	62,719	19,255	190,879	46,580	27,262	402,140
15 Sewer Utility	10,158	9,374	2,878	42,114	6,962	4,075	75,559
16 Stormwater Utility	3,809	9,917	3,045	43,505	7,365	4,311	71,952
17 Metro Transit	68,988	228,944	70,287	597,927	170,030	99,516	1,235,692
18 Parking Utility	30,050	54,220	16,646	158,691	40,267	23,568	323,441
19 Golf Enterprise	6,349	22,453	6,893	57,432	16,675	9,760	119,561
20 Monona Terrace	18,623	36,891	11,326	94,363	27,398	16,035	204,635
21 Madison Public Library	27,511	87,447	26,847	226,504	64,945	38,011	471,264
22 Police Department	324,202	273,974	84,111	700,798	203,473	119,090	1,705,649
23 Fire Department	97,345	208,277	63,942	585,623	154,682	90,533	1,200,402
24 Public Health Madison and Dane Coun	135,860	0	0	248,390	0	0	384,250
25 Office of Independent Monitor	1,270	981	301	2,508	728	426	6,214
26 Public Works - Streets	19,469	121,644	37,345	376,337	90,342	52,876	698,013
27 Public Works - Landfill	423	937	288	2,398	696	407	5,150
28 Public Works - Parks	64,333	89,606	27,509	317,459	66,548	38,949	604,404
29 Public Works - Transportation	1,693	2,343	719	5,994	1,740	1,019	13,509
30 Public Works - Traffic Engineering	32,166	42,979	13,195	162,807	31,919	18,682	301,748
31 Department of Civil Rights	12,274	9,817	3,014	34,625	7,291	4,267	71,289
32 Assessor	14,390	12,514	3,842	44,346	9,294	5,440	89,826
33 PCED-Office of the Director	1,270	2,577	791	6,591	1,914	1,120	14,263
34 PCED-Economic Development Divisior	16,930	9,374	2,878	23,977	6,962	4,075	64,194
35 Planning & Development-Building Insp	18,199	21,091	6,475	58,636	15,664	9,168	129,232
36 Planning & Development-CDA Housing	27,511	25,862	7,940	66,152	19,207	11,242	157,913
37 Planning & Development-Community C	27,934	21,642	6,644	196,808	16,073	9,407	278,508
38 Planning & Development-Planning Divi	15,660	16,587	5,092	42,427	12,318	7,210	99,294
39 Common Council	5,925	7,758	2,382	19,845	5,762	3,372	45,044
40 Municipal Court	3,386	2,475	760	15,843	1,838	1,076	25,376
45 Community Development Authority	0	937	288	11,911	696	407	14,240
52 All Other Depts./Programs	0	9,525	2,924	24,365	7,074	4,140	48,029
Total	\$1,264,436	\$1,568,873	\$481,651	\$5,159,562	\$1,165,159	\$681,949	\$10,321,631

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.

CITY OF MADISON, WISCONSIN

FY 2023 ACTUALS

FULL COST ALLOCATION PLAN

Finance Department (CONTINUED) Nature & Extent of Services

- **Purchasing:** Costs associated with procuring goods and services for the City are allocated based on the number of transactions processed (Contract Liquidation, Contract Maintenance, PO Entry, PO Liquidation, and Purchase Order Maintenance).
- **Payroll:** Costs associated with the processing of the City's biweekly payroll and all related reporting are allocated based on the number of FTE's by department.
- **Debt Management:** Costs associated with the administration and related reporting responsibilities for debt issued to fund City capital equipment and projects are allocated to departments based on 2023 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 2023
7/1/2024

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	3,655,421	413,450	1,103,190	619,390	146,987	414,629	433,887	84,105	90,000
<i>Salary % Split</i>			<i>11.31%</i>	<i>30.18%</i>	<i>16.94%</i>	<i>4.02%</i>	<i>11.34%</i>	<i>11.87%</i>	<i>2.30%</i>	<i>2.46%</i>
Benefits	S	1,016,175	114,936	306,677	172,185	40,861	115,263	120,617	23,380	25,019
Subtotal - Personnel Costs		4,671,595	528,386	1,409,866	791,574	187,848	529,893	554,504	107,485	115,019
Services & Supplies Cost										
Office Supplies	S	6,148	695	1,855	1,042	247	697	730	141	151
Copy Printing Supplies	S	9,801	1,109	2,958	1,661	394	1,112	1,163	225	241
Furniture	S	381	43	115	65	15	43	45	9	9
Hardware Supplies	S	5,338	604	1,611	904	215	605	634	123	131
Software Licenses & Supplies	S	21,057	2,382	6,355	3,568	847	2,389	2,499	484	518
Postage	P	96,084	0	134	0	11,573	0	0	0	17,238
Books and Subscriptions	S	335	38	101	57	13	38	40	8	8
Work Supplies	S	1,234	140	372	209	50	140	146	28	30
Telephone	S	5,282	597	1,594	895	212	599	627	122	130
Telephone Maint	D	0	0	0	0	0	0	0	0	0
Custodial Building Use Charges	S	119,372	13,502	36,026	20,227	4,800	13,540	14,169	2,747	2,939
Communication Device Repair Maint	S	0	0	0	0	0	0	0	0	0
Equip Improv Repair Maint	S	200	23	60	34	8	23	24	5	5
System and Software Maintenance	S	63,833	7,220	19,265	10,816	2,567	7,241	7,577	1,469	1,572
Recruitment	S	413	47	125	70	17	47	49	10	10
Mileage	S	217	25	66	37	9	25	26	5	5
Conferences and Training	S	41,904	4,740	12,646	7,100	1,685	4,753	4,974	964	1,032
Memberships	S	12,092	1,368	3,649	2,049	486	1,372	1,435	278	298
Financial Actuary Services	P	9,250	0	9,250	0	0	0	0	0	0
Audit Services	P	87,827	0	87,827	0	0	0	0	0	0
Bank Services	P	103,141	0	0	0	0	0	0	0	103,141
Credit Card Services	P	213,942	0	0	0	0	0	0	0	94,588
Collection Services	P	61,970	0	61,970	0	0	0	0	0	0

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

ACTUAL FY 2023
7/1/2024

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
Armored Car Services	P	15,277	0	0	0	0	0	0	0	4,282
Storage Services	S	8,143	921	2,457	1,380	327	924	967	187	200
Management Services	P	383,725	0	383,725	0	0	0	0	0	0
Consulting Services	P	51,636	0	0	18,025	0	0	0	0	0
Printing Services	S	24,858	2,812	7,502	4,212	1,000	2,820	2,951	572	612
Advertising Services	S	0	0	0	0	0	0	0	0	0
Other Expenses & Services	S	1,848	209	558	313	74	210	219	43	46
ID Charge from Insurance	S	8,060	912	2,432	1,366	324	914	957	185	198
ID Charge from Workers Comp	S	2,151	243	649	364	86	244	255	49	53
Transfers in from Grants	D	(178,200)	0	0	0	0	0	0	0	0
Transfers in from Other Restric	D	(35,000)	0	0	0	0	0	0	0	0
Transfers in from Capital Projects	D	0	0	0	0	0	0	0	0	0
Princial SBITAS	D	15,602	0	0	0	0	0	0	0	0
Interest SBITAS	D	1,478	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		1,142,901	37,627	626,804	74,394	24,950	37,734	39,487	7,654	227,440
Department Cost Total		5,814,496	566,013	2,036,671	865,968	212,798	567,627	593,991	115,139	342,459
Adjustments to Cost										
Telephone Maint	D	0	0	0	0	0	0	0	0	0
Transfers in from Grants	D	178,200	0	0	0	0	0	0	0	0
Transfers in from Other Restric	D	35,000	0	0	0	0	0	0	0	0
Transfers in from Capital Projects	D	0	0	0	0	0	0	0	0	0
Princial SBITAS	D	(15,602)	0	0	0	0	0	0	0	0
Interest SBITAS	D	(1,478)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		196,120	0	0	0	0	0	0	0	0
Total Costs After Adjustments		6,010,616	566,013	2,036,671	865,968	212,798	567,627	593,991	115,139	342,459
General Admin Distribution			(566,013)	192,605	108,139	25,662	72,390	75,752	14,684	15,713
Grand Total		\$6,010,616		\$2,229,276	\$974,107	\$238,461	\$640,017	\$669,743	\$129,823	\$358,172

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

ACTUAL FY 2023
7/1/2024

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	3,655,421	65,240	231,092	0	53,450
Salary % Split			1.78%	6.32%	.00%	1.46%
Benefits	S	1,016,175	18,136	64,242	0	14,859
Subtotal - Personnel Costs		4,671,595	83,376	295,334	0	68,308
Services & Supplies Cost						
Office Supplies	S	6,148	110	389	0	90
Copy Printing Supplies	S	9,801	175	620	0	143
Furniture	S	381	7	24	0	6
Hardware Supplies	S	5,338	95	337	0	78
Software Licenses & Supplies	S	21,057	376	1,331	0	308
Postage	P	96,084	12,501	44,349	0	10,289
Books and Subscriptions	S	335	6	21	0	5
Work Supplies	S	1,234	22	78	0	18
Telephone	S	5,282	94	334	0	77
Telephone Maint	D	0	0	0	0	0
Custodial Building Use Charges	S	119,372	2,130	7,547	0	1,745
Communication Device Repair Maint	S	0	0	0	0	0
Equip Improv Repair Maint	S	200	4	13	0	3
System and Software Maintenance	S	63,833	1,139	4,035	0	933
Recruitment	S	413	7	26	0	6
Mileage	S	217	4	14	0	3
Conferences and Training	S	41,904	748	2,649	0	613
Memberships	S	12,092	216	764	0	177
Financial Actuary Services	P	9,250	0	0	0	0
Audit Services	P	87,827	0	0	0	0
Bank Services	P	103,141	0	0	0	0
Credit Card Services	P	213,942	0	0	119,354	0
Collection Services	P	61,970	0	0	0	0

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

ACTUAL FY 2023
7/1/2024

A. Department Costs

Dept:9 Finance Department

Description		Amount	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
Armored Car Services	P	15,277	0	10,995	0	0
Storage Services	S	8,143	145	515	0	119
Management Services	P	383,725	0	0	0	0
Consulting Services	P	51,636	0	0	33,611	0
Printing Services	S	24,858	444	1,572	0	363
Advertising Services	S	0	0	0	0	0
Other Expenses & Services	S	1,848	33	117	0	27
ID Charge from Insurance	S	8,060	144	510	0	118
ID Charge from Workers Comp	S	2,151	38	136	0	31
Transfers in from Grants	D	(178,200)	0	0	0	0
Transfers in from Other Restric	D	(35,000)	0	0	0	0
Transfers in from Capital Projects	D	0	0	0	0	0
Princial SBITAS	D	15,602	0	0	0	0
Interest SBITAS	D	1,478	0	0	0	0
* Miscellaneous Revenue *	P	(16,500)	0	0	0	0
Subtotal - Services & Supplies		1,142,901	18,438	76,375	152,965	15,153
Department Cost Total		5,814,496	101,815	371,709	152,965	83,462
Adjustments to Cost						
Telephone Maint	D	0	0	0	0	0
Transfers in from Grants	D	178,200	0	0	0	0
Transfers in from Other Restric	D	35,000	0	0	0	0
Transfers in from Capital Projects	D	0	0	0	0	0
Princial SBITAS	D	(15,602)	0	0	0	0
Interest SBITAS	D	(1,478)	0	0	0	0
Subtotal - Adjustments		196,120	0	0	0	0
Total Costs After Adjustments		6,010,616	101,815	371,709	152,965	83,462
General Admin Distribution			11,390	40,346	0	9,332
Grand Total		\$6,010,616	\$113,205	\$412,055	\$152,965	\$92,794

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

ACTUAL FY 2023
7/1/2024

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	\$27,378	\$0	\$9,316	\$5,231	\$1,241	\$3,502	\$3,664	\$710	\$760	\$551
1 Department Specific	8,917	0	3,034	1,704	404	1,140	1,193	231	248	179
Subtotal - Building Depreciation	36,295	0	12,351	6,934	1,646	4,642	4,858	942	1,008	730
2 Equipment Depreciation	29,126	0	9,911	5,565	1,321	3,725	3,898	756	809	586
2 Lease & SBITA Amortization *	142,749	0	142,749	0	0	0	0	0	0	0
Subtotal - Equipment Depreciation	171,874	0	152,660	5,565	1,321	3,725	3,898	756	809	586
3 EAP Service Delivery	3,469	187	1,244	698	166	467	489	95	101	74
3 External EAP	416	0	141	79	19	53	56	11	12	8
Subtotal - Employee Assistance Progr	3,884	187	1,385	778	185	521	545	106	113	82
5 City Operational Oversight	26,626	3,959	10,407	5,843	1,387	3,912	4,093	793	849	615
Subtotal - Mayor	26,626	3,959	10,407	5,843	1,387	3,912	4,093	793	849	615
6 General Counsel & Representation	138,258	5,592	48,950	27,483	6,522	18,398	19,252	3,732	3,993	2,895
Subtotal - Attorney's Office	138,258	5,592	48,950	27,483	6,522	18,398	19,252	3,732	3,993	2,895
7 HR Services	22,948	1,123	8,191	4,599	1,091	3,079	3,222	624	668	484
7 Accomodation & FMLA Admin	2,663	139	953	535	127	358	375	73	78	56
7 Compensation & Hiring Admin	17,370	893	6,215	3,489	828	2,336	2,444	474	507	368
Subtotal - Human Resources	42,981	2,155	15,359	8,623	2,046	5,773	6,041	1,171	1,253	908
8 Help Desk	29,889	2,700	11,090	6,226	1,478	4,168	4,362	845	905	656
8 Network Operations	22,418	1,948	8,291	4,655	1,105	3,116	3,261	632	676	490
8 Media Services	6,882	598	2,545	1,429	339	957	1,001	194	208	151
8 Application Development	78,424	2,928	27,683	15,543	3,688	10,404	10,888	2,110	2,258	1,637
8 Web	16,649	1,446	6,158	3,457	820	2,314	2,422	469	502	364
8 Collaboration Tools	9,745	847	3,604	2,023	480	1,355	1,417	275	294	213
Subtotal - Information Technology	164,008	10,466	59,371	33,334	7,910	22,314	23,351	4,526	4,844	3,511
9 General Acctg & Reporting	0	11,391	3,876	2,176	516	1,457	1,524	296	316	229
9 Budget Management	0	14,847	5,052	2,837	673	1,899	1,987	385	412	299
9 Admin Support	0	66,291	22,558	12,665	3,006	8,478	8,872	1,720	1,840	1,334
9 Purchasing	0	1,900	647	363	86	243	254	49	53	38

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

ACTUAL FY 2023
7/1/2024

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 Payroll	\$0	\$11,285	\$3,840	\$2,156	\$512	\$1,443	\$1,510	\$293	\$313	\$227
9 Treasurer - General Receipts	0	110,521	37,608	21,115	5,011	14,135	14,791	2,867	3,068	2,224
9 Credit Card Expenses	0	79	27	15	4	10	11	2	2	2
Subtotal - Finance Department	0	216,314	73,608	41,328	9,807	27,665	28,950	5,612	6,005	4,353
10 Insurance	0	11	4	2	1	1	2	0	0	0
Subtotal - Insurance	0	11	4	2	1	1	2	0	0	0
11 Workers Comp	0	3	1	1	0	0	0	0	0	0
Subtotal - Workers Compensation	0	3	1	1	0	0	0	0	0	0
12 Facilities - General	0	50	17	10	2	6	7	1	1	1
Subtotal - Public Works - Engineering & Construction	0	50	17	10	2	6	7	1	1	1
31 Internal Support	0	17,970	6,115	3,433	815	2,298	2,405	466	499	362
Subtotal - Department of Civil Rights	0	17,970	6,115	3,433	815	2,298	2,405	466	499	362
39 Citywide Support	0	22,808	7,761	4,358	1,034	2,917	3,053	592	633	459
Subtotal - Common Council	0	22,808	7,761	4,358	1,034	2,917	3,053	592	633	459
Total Incoming	583,926	279,517	387,989	137,691	32,675	92,173	96,454	18,697	20,007	14,503
C. Total Allocated		\$6,874,060	\$2,617,265	\$1,111,798	\$271,136	\$732,189	\$766,196	\$148,520	\$378,179	\$127,708
			38.07%	16.17%	3.94%	10.65%	11.15%	2.16%	5.50%	1.86%

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

ACTUAL FY 2023
7/1/2024

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	\$27,378	\$0	\$1,952	\$0	\$451
1 Department Specific	8,917	0	636	0	147
Subtotal - Building Depreciation	36,295	0	2,587	0	598
2 Equipment Depreciation	29,126	0	2,076	0	480
2 Lease & SBITA Amortization *	142,749	0	0	0	0
Subtotal - Equipment Depreciation	171,874	0	2,076	0	480
3 EAP Service Delivery	3,469	187	261	0	60
3 External EAP	416	0	30	0	7
Subtotal - Employee Assistance Progr	3,884	187	290	0	67
5 City Operational Oversight	26,626	3,959	2,180	0	504
Subtotal - Mayor	26,626	3,959	2,180	0	504
6 General Counsel & Representation	138,258	5,592	10,254	0	2,372
Subtotal - Attorney's Office	138,258	5,592	10,254	0	2,372
7 HR Services	22,948	1,123	1,716	0	397
7 Accomodation & FMLA Admin	2,663	139	200	0	46
7 Compensation & Hiring Admin	17,370	893	1,302	0	301
Subtotal - Human Resources	42,981	2,155	3,217	0	744
8 Help Desk	29,889	2,700	2,323	0	537
8 Network Operations	22,418	1,948	1,737	0	402
8 Media Services	6,882	598	533	0	123
8 Application Development	78,424	2,928	5,799	0	1,341
8 Web	16,649	1,446	1,290	0	298
8 Collaboration Tools	9,745	847	755	0	175
Subtotal - Information Technology	164,008	10,466	12,437	0	2,877
9 General Acctg & Reporting	0	11,391	812	0	188
9 Budget Management	0	14,847	1,058	0	245
9 Admin Support	0	66,291	4,725	0	1,093
9 Purchasing	0	1,900	135	0	31

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

ACTUAL FY 2023
7/1/2024

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 Payroll	\$0	\$11,285	\$804	\$0	\$186
9 Treasurer - General Receipts	0	110,521	7,878	0	1,822
9 Credit Card Expenses	0	79	6	0	1
Subtotal - Finance Department	0	216,314	15,419	0	3,566
10 Insurance	0	11	1	0	0
Subtotal - Insurance	0	11	1	0	0
11 Workers Comp	0	3	0	0	0
Subtotal - Workers Compensation	0	3	0	0	0
12 Facilities - General	0	50	4	0	1
Subtotal - Public Works - Engineering &	0	50	4	0	1
31 Internal Support	0	17,970	1,281	0	296
Subtotal - Department of Civil Rights	0	17,970	1,281	0	296
39 Citywide Support	0	22,808	1,626	0	376
Subtotal - Common Council	0	22,808	1,626	0	376
Total Incoming	583,926	279,517	51,372	0	11,882
C. Total Allocated		\$6,874,060	\$463,427	\$152,965	\$104,675
			6.74%	2.23%	1.52%

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

ACTUAL FY 2023
7/1/2024

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	113	0.05%	\$1,351	\$0	\$1,351	\$0	\$1,351
4 City Clerk	363	0.17%	4,339	0	4,339	166	4,504
5 Mayor	122	0.06%	1,458	0	1,458	0	1,458
6 Attorney's Office	396	0.19%	4,733	0	4,733	0	4,733
7 Human Resources	443	0.21%	5,295	0	5,295	0	5,295
8 Information Technology	474	0.22%	5,665	0	5,665	0	5,665
9 Finance Department	953	0.45%	11,391	0	11,391	0	11,391
10 Insurance	165	0.08%	1,972	0	1,972	75	2,047
11 Workers Compensation	80	0.04%	956	0	956	36	993
12 Public Works - Engineering Svcs	2,558	1.21%	30,574	0	30,574	1,167	31,741
13 Public Works - Fleet Svcs	7,756	3.68%	92,702	0	92,702	3,538	96,240
14 Water Utility	6,376	3.02%	76,208	0	76,208	2,908	79,117
15 Sewer Utility	2,284	1.08%	27,299	0	27,299	1,042	28,341
16 Stormwater Utility	1,974	0.94%	23,594	0	23,594	900	24,494
17 Metro Transit	5,710	2.71%	68,248	0	68,248	2,605	70,853
18 Parking Utility	2,632	1.25%	31,459	0	31,459	1,201	32,659
19 Golf Enterprise	2,211	1.05%	26,427	0	26,427	1,009	27,435
20 Monona Terrace	2,247	1.06%	26,857	0	26,857	1,025	27,882
21 Madison Public Library	9,473	4.49%	113,225	0	113,225	4,321	117,546
22 Police Department	3,916	1.86%	46,805	0	46,805	1,786	48,592
23 Fire Department	3,202	1.52%	38,271	0	38,271	1,461	39,732
24 Public Health Madison and Dane Coun	10,941	5.18%	130,771	0	130,771	4,991	135,761
25 Office of Independent Monitor	171	0.08%	2,044	0	2,044	78	2,122
26 Public Works - Streets	21,152	10.02%	252,816	0	252,816	9,649	262,465
27 Public Works - Landfill	1,010	0.48%	12,072	0	12,072	461	12,533
28 Public Works - Parks	7,543	3.57%	90,157	0	90,157	3,441	93,597
29 Public Works - Transportation	55	0.03%	657	0	657	25	682
30 Public Works - Traffic Engineering	6,307	2.99%	75,383	0	75,383	2,877	78,260
31 Department of Civil Rights	379	0.18%	4,530	0	4,530	173	4,703
32 Assessor	343	0.16%	4,100	0	4,100	156	4,256
33 PCED-Office of the Director	83	0.04%	992	0	992	38	1,030
34 PCED-Economic Development Divisor	404	0.19%	4,829	0	4,829	184	5,013
35 Planning & Development-Building Insp	420	0.20%	5,020	0	5,020	192	5,212
36 Planning & Development-CDA Housing	33,518	15.88%	400,619	0	400,619	15,289	415,908
37 Planning & Development-Community C	2,669	1.26%	31,901	0	31,901	1,217	33,118
38 Planning & Development-Planning Divi	2,177	1.03%	26,020	0	26,020	993	27,013
39 Common Council	267	0.13%	3,191	0	3,191	122	3,313
40 Municipal Court	360	0.17%	4,303	0	4,303	164	4,467
45 Community Development Authority	65	0.03%	777	0	777	30	807
46 Room Tax Commission	118	0.06%	1,410	0	1,410	54	1,464
47 Debt Service	161	0.08%	1,924	0	1,924	73	1,998
48 Capital Projects	13,007	6.16%	155,464	0	155,464	5,933	161,397

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

ACTUAL FY 2023
7/1/2024

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	620	0.29%	\$7,410	\$0	\$7,410	\$283	\$7,693
52 All Other Depts./Programs	55,799	26.44%	666,929	0	666,929	25,453	692,382
Subtotal	211,017	100.00%	2,522,150	0	2,522,150	95,115	2,617,265
Direct Bills					0		0
Total					\$2,522,150		\$2,617,265

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

Source:

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

ACTUAL FY 2023
7/1/2024

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%	\$276	\$0	\$276	\$0	\$276
4 City Clerk	1.83	1.83%	19,386	0	19,386	1,006	20,392
5 Mayor	0.64	0.64%	6,774	0	6,774	0	6,774
6 Attorney's Office	0.14	0.14%	1,506	0	1,506	0	1,506
7 Human Resources	0.15	0.15%	1,539	0	1,539	0	1,539
8 Information Technology	0.42	0.42%	4,398	0	4,398	0	4,398
9 Finance Department	1.40	1.40%	14,847	0	14,847	0	14,847
10 Insurance	0.13	0.13%	1,386	0	1,386	72	1,458
11 Workers Compensation	0.16	0.16%	1,686	0	1,686	87	1,773
12 Public Works - Engineering Svcs	5.11	5.11%	54,055	0	54,055	2,805	56,861
13 Public Works - Fleet Svcs	0.51	0.51%	5,347	0	5,347	278	5,625
14 Water Utility	3.41	3.41%	36,141	0	36,141	1,876	38,017
15 Sewer Utility	1.80	1.80%	19,057	0	19,057	989	20,046
16 Stormwater Utility	2.39	2.39%	25,337	0	25,337	1,315	26,651
17 Metro Transit	2.78	2.78%	29,468	0	29,468	1,529	30,997
18 Parking Utility	0.68	0.68%	7,212	0	7,212	374	7,586
19 Golf Enterprise	0.39	0.39%	4,134	0	4,134	215	4,349
20 Monona Terrace	0.55	0.55%	5,785	0	5,785	300	6,085
21 Madison Public Library	5.44	5.44%	57,602	0	57,602	2,989	60,591
22 Police Department	8.75	8.75%	92,567	0	92,567	4,804	97,371
23 Fire Department	5.02	5.02%	53,124	0	53,124	2,757	55,881
24 Public Health Madison and Dane Coun	6.28	6.28%	66,500	0	66,500	3,451	69,951
25 Office of Independent Monitor	0.02	0.02%	183	0	183	9	192
26 Public Works - Streets	1.89	1.89%	19,961	0	19,961	1,036	20,997
27 Public Works - Landfill	0.37	0.37%	3,958	0	3,958	205	4,164
28 Public Works - Parks	7.75	7.75%	82,042	0	82,042	4,258	86,299
29 Public Works - Transportation	0.61	0.61%	6,415	0	6,415	333	6,748
30 Public Works - Traffic Engineering	1.01	1.01%	10,706	0	10,706	556	11,262
31 Department of Civil Rights	0.81	0.81%	8,599	0	8,599	446	9,046
32 Assessor	0.14	0.14%	1,497	0	1,497	78	1,575
33 PCED-Office of the Director	0.05	0.05%	526	0	526	27	553
34 PCED-Economic Development Divisor	3.04	3.04%	32,226	0	32,226	1,672	33,898
35 Planning & Development-Building Insp	0.20	0.20%	2,122	0	2,122	110	2,232
36 Planning & Development-CDA Housing	3.05	3.05%	32,255	0	32,255	1,674	33,929
37 Planning & Development-Community C	7.66	7.66%	81,111	0	81,111	4,209	85,320
38 Planning & Development-Planning Divi	9.81	9.81%	103,783	0	103,783	5,386	109,169
39 Common Council	0.61	0.61%	6,490	0	6,490	337	6,826
40 Municipal Court	0.06	0.06%	624	0	624	32	656
45 Community Development Authority	0.07	0.07%	773	0	773	40	813
46 Room Tax Commission	0.82	0.82%	8,660	0	8,660	449	9,109
47 Debt Service	0.00	0.00%	37	0	37	2	39
48 Capital Projects	11.89	11.89%	125,870	0	125,870	6,532	132,402

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

ACTUAL FY 2023
7/1/2024

Budget Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 All Other Depts./Programs	2.12	2.12%	\$22,430	\$0	\$22,430	\$1,164	\$23,594
Subtotal	100.00	100.00%	1,058,395	0	1,058,395	53,403	1,111,798
Direct Bills					0		0
Total					\$1,058,395		\$1,111,798

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

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

ACTUAL FY 2023
7/1/2024

Admin Support Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	1,248.50	25.80%	\$66,679	\$0	\$66,679	\$5,514	\$72,193
5 Mayor	608.75	12.58%	32,512	0	32,512	0	32,512
7 Human Resources	81.25	1.68%	4,339	0	4,339	0	4,339
8 Information Technology	39.00	0.81%	2,083	0	2,083	0	2,083
9 Finance Department	1,241.25	25.65%	66,291	0	66,291	0	66,291
12 Public Works - Engineering Svcs	6.00	0.12%	320	0	320	27	347
13 Public Works - Fleet Svcs	125.75	2.60%	6,716	0	6,716	555	7,271
20 Monona Terrace	62.00	1.28%	3,311	0	3,311	274	3,585
21 Madison Public Library	111.50	2.30%	5,955	0	5,955	492	6,447
22 Police Department	81.75	1.69%	4,366	0	4,366	361	4,727
26 Public Works - Streets	49.25	1.02%	2,630	0	2,630	218	2,848
28 Public Works - Parks	7.00	0.14%	374	0	374	31	405
31 Department of Civil Rights	2.00	0.04%	107	0	107	9	116
35 Planning & Development-Building Insp	272.25	5.63%	14,540	0	14,540	1,202	15,743
36 Planning & Development-CDA Housing	765.50	15.82%	40,883	0	40,883	3,381	44,264
37 Planning & Development-Community C	40.75	0.84%	2,176	0	2,176	180	2,356
39 Common Council	70.50	1.46%	3,765	0	3,765	311	4,077
52 All Other Depts./Programs	26.50	0.55%	1,415	0	1,415	117	1,532
Subtotal	4,839.50	100.00%	258,463	0	258,463	12,673	271,136
Direct Bills					0		0
Total					\$258,463		\$271,136

Basis Units: Admin Support Hours by Department

Source:

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

ACTUAL FY 2023
7/1/2024

Purchasing Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	51	0.10%	\$702	\$0	\$702	\$0	\$702
4 City Clerk	51	0.10%	702	0	702	36	739
5 Mayor	20	0.04%	275	0	275	0	275
6 Attorney's Office	83	0.16%	1,143	0	1,143	0	1,143
7 Human Resources	118	0.23%	1,625	0	1,625	0	1,625
8 Information Technology	203	0.40%	2,795	0	2,795	0	2,795
9 Finance Department	138	0.27%	1,900	0	1,900	0	1,900
10 Insurance	36	0.07%	496	0	496	26	521
11 Workers Compensation	37	0.07%	509	0	509	26	536
12 Public Works - Engineering Svcs	267	0.53%	3,676	0	3,676	191	3,867
13 Public Works - Fleet Svcs	1,331	2.63%	18,327	0	18,327	952	19,279
14 Water Utility	1,699	3.36%	23,394	0	23,394	1,216	24,609
15 Sewer Utility	370	0.73%	5,095	0	5,095	265	5,359
16 Stormwater Utility	566	1.12%	7,793	0	7,793	405	8,198
17 Metro Transit	1,838	3.63%	25,308	0	25,308	1,315	26,623
18 Parking Utility	366	0.72%	5,039	0	5,039	262	5,301
19 Golf Enterprise	898	1.78%	12,365	0	12,365	642	13,007
20 Monona Terrace	575	1.14%	7,917	0	7,917	411	8,329
21 Madison Public Library	850	1.68%	11,704	0	11,704	608	12,312
22 Police Department	1,221	2.41%	16,812	0	16,812	874	17,686
23 Fire Department	1,629	3.22%	22,430	0	22,430	1,165	23,595
24 Public Health Madison and Dane Coun	2,746	5.43%	37,810	0	37,810	1,965	39,775
26 Public Works - Streets	44	0.09%	606	0	606	31	637
27 Public Works - Landfill	116	0.23%	1,597	0	1,597	83	1,680
28 Public Works - Parks	445	0.88%	6,127	0	6,127	318	6,446
29 Public Works - Transportation	15	0.03%	207	0	207	11	217
30 Public Works - Traffic Engineering	223	0.44%	3,071	0	3,071	160	3,230
31 Department of Civil Rights	272	0.54%	3,745	0	3,745	195	3,940
32 Assessor	22	0.04%	303	0	303	16	319
33 PCED-Office of the Director	11	0.02%	151	0	151	8	159
34 PCED-Economic Development Division	205	0.41%	2,823	0	2,823	147	2,969
35 Planning & Development-Building Insp	85	0.17%	1,170	0	1,170	61	1,231
36 Planning & Development-CDA Housing	709	1.40%	9,762	0	9,762	507	10,270
37 Planning & Development-Community C	712	1.41%	9,804	0	9,804	509	10,313
38 Planning & Development-Planning Divi	808	1.60%	11,125	0	11,125	578	11,704
39 Common Council	66	0.13%	909	0	909	47	956
40 Municipal Court	57	0.11%	785	0	785	41	826
45 Community Development Authority	6	0.01%	83	0	83	4	87
46 Room Tax Commission	146	0.29%	2,010	0	2,010	104	2,115
47 Debt Service	2	0.00%	28	0	28	1	29
48 Capital Projects	13,720	27.13%	188,912	0	188,912	9,816	198,728
49 Special Assessment Revolving Fund	192	0.38%	2,644	0	2,644	137	2,781

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

ACTUAL FY 2023
7/1/2024

Purchasing Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 All Other Depts./Programs	17,631	34.86%	\$242,763	\$0	\$242,763	\$12,614	\$255,377
Subtotal	50,580	100.00%	696,441	0	696,441	35,749	732,189
Direct Bills					0		0
Total					\$696,441		\$732,189

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

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

ACTUAL FY 2023
7/1/2024

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%	\$868	\$0	\$868	\$0	\$868
4 City Clerk	15.22	0.45%	3,304	0	3,304	179	3,483
5 Mayor	16.07	0.48%	3,487	0	3,487	0	3,487
6 Attorney's Office	25.39	0.76%	5,512	0	5,512	0	5,512
7 Human Resources	20.76	0.62%	4,506	0	4,506	0	4,506
8 Information Technology	58.64	1.75%	12,729	0	12,729	0	12,729
9 Finance Department	51.99	1.55%	11,285	0	11,285	0	11,285
12 Public Works - Engineering Svcs	154.93	4.61%	33,631	0	33,631	1,822	35,453
13 Public Works - Fleet Svcs	38.52	1.15%	8,362	0	8,362	453	8,815
14 Water Utility	133.82	3.99%	29,048	0	29,048	1,574	30,622
15 Sewer Utility	20.00	0.60%	4,341	0	4,341	235	4,577
16 Stormwater Utility	21.16	0.63%	4,593	0	4,593	249	4,842
17 Metro Transit	488.48	14.55%	106,035	0	106,035	5,745	111,780
18 Parking Utility	115.68	3.45%	25,112	0	25,112	1,361	26,472
19 Golf Enterprise	47.91	1.43%	10,399	0	10,399	563	10,962
20 Monona Terrace	78.71	2.34%	17,086	0	17,086	926	18,012
21 Madison Public Library	186.58	5.56%	40,501	0	40,501	2,195	42,696
22 Police Department	584.56	17.41%	126,891	0	126,891	6,876	133,766
23 Fire Department	444.39	13.24%	96,463	0	96,463	5,227	101,690
25 Office of Independent Monitor	2.09	0.06%	454	0	454	25	479
26 Public Works - Streets	259.54	7.73%	56,339	0	56,339	3,053	59,392
27 Public Works - Landfill	2.00	0.06%	434	0	434	24	458
28 Public Works - Parks	191.19	5.69%	41,501	0	41,501	2,249	43,749
29 Public Works - Transportation	5.00	0.15%	1,085	0	1,085	59	1,144
30 Public Works - Traffic Engineering	91.70	2.73%	19,906	0	19,906	1,079	20,984
31 Department of Civil Rights	20.95	0.62%	4,547	0	4,547	246	4,793
32 Assessor	26.70	0.80%	5,796	0	5,796	314	6,110
33 PCED-Office of the Director	5.50	0.16%	1,193	0	1,193	65	1,258
34 PCED-Economic Development Division	20.00	0.60%	4,341	0	4,341	235	4,577
35 Planning & Development-Building Insp	45.00	1.34%	9,768	0	9,768	529	10,297
36 Planning & Development-CDA Housing	55.18	1.64%	11,978	0	11,978	649	12,627
37 Planning & Development-Community C	46.18	1.38%	10,023	0	10,023	543	10,566
38 Planning & Development-Planning Divi	35.39	1.05%	7,682	0	7,682	416	8,098
39 Common Council	16.55	0.49%	3,593	0	3,593	195	3,788
40 Municipal Court	5.28	0.16%	1,146	0	1,146	62	1,208
45 Community Development Authority	2.00	0.06%	434	0	434	24	458
52 All Other Depts./Programs	20.32	0.61%	4,412	0	4,412	239	4,651

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

ACTUAL FY 2023
7/1/2024

Payroll Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,357.37	100.00%	728,787	0	728,787	37,409	766,196
Direct Bills					0		0
Total					\$728,787		\$766,196

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2023
7/1/2024

Debt Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Information Technology	1,172,349	1.58%	\$2,231	\$0	\$2,231	\$0	\$2,231
13 Public Works - Fleet Svcs	10,864,040	14.63%	20,674	0	20,674	1,078	21,752
16 Stormwater Utility	595,912	0.80%	1,134	0	1,134	59	1,193
17 Metro Transit	1,200,000	1.62%	2,284	0	2,284	119	2,403
18 Parking Utility	120,000	0.16%	228	0	228	12	240
20 Monona Terrace	2,102,706	2.83%	4,001	0	4,001	209	4,210
21 Madison Public Library	1,133,500	1.53%	2,157	0	2,157	112	2,270
22 Police Department	363,948	0.49%	693	0	693	36	729
23 Fire Department	1,602,744	2.16%	3,050	0	3,050	159	3,209
26 Public Works - Streets	2,577,098	3.47%	4,904	0	4,904	256	5,160
28 Public Works - Parks	1,211,769	1.63%	2,306	0	2,306	120	2,426
30 Public Works - Traffic Engineering	1,296,671	1.75%	2,468	0	2,468	129	2,596
34 PCED-Economic Development Division	4,540,000	6.12%	8,640	0	8,640	451	9,090
37 Planning & Development-Community L	1,570,600	2.12%	2,989	0	2,989	156	3,145
47 Debt Service	9,447,000	12.73%	17,978	0	17,978	938	18,915
52 All Other Depts./Programs	34,436,616	46.39%	65,533	0	65,533	3,418	68,950
Subtotal	74,234,953	100.00%	141,269	0	141,269	7,251	148,520
Direct Bills					0		0
Total					\$141,269		\$148,520

Basis Units: Debt Issuance by Fund/Agency
Source:

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

ACTUAL FY 2023
7/1/2024

Treasurer - General Receipts Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9 Finance Department	413,861	29.84%	\$110,521	\$0	\$110,521	\$0	\$110,521
12 Public Works - Engineering Svcs	651	0.05%	174	0	174	5	179
14 Water Utility	736,823	53.12%	196,767	0	196,767	5,875	202,642
17 Metro Transit	8,563	0.62%	2,287	0	2,287	68	2,355
18 Parking Utility	29,699	2.14%	7,931	0	7,931	237	8,168
20 Monona Terrace	1,836	0.13%	490	0	490	15	505
21 Madison Public Library	562	0.04%	150	0	150	4	155
22 Police Department	2,499	0.18%	667	0	667	20	687
23 Fire Department	1,502	0.11%	401	0	401	12	413
24 Public Health Madison and Dane Coun	963	0.07%	257	0	257	8	265
26 Public Works - Streets	3,464	0.25%	925	0	925	28	953
28 Public Works - Parks	4,985	0.36%	1,331	0	1,331	40	1,371
30 Public Works - Traffic Engineering	1,043	0.08%	279	0	279	8	287
34 PCED-Economic Development Divisior	102	0.01%	27	0	27	1	28
35 Planning & Development-Building Insp	5,594	0.40%	1,494	0	1,494	45	1,538
37 Planning & Development-Community C	681	0.05%	182	0	182	5	187
38 Planning & Development-Planning Divi	962	0.07%	257	0	257	8	265
40 Municipal Court	3,220	0.23%	860	0	860	26	886
52 All Other Depts./Programs	170,081	12.26%	45,420	0	45,420	1,356	46,776
Subtotal	1,387,091	100.00%	370,420	0	370,420	7,760	378,179
Direct Bills					0		0
Total					\$370,420		\$378,179

Basis Units: # of Receipts Processed

Source:

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

ACTUAL FY 2023
7/1/2024

Treasurer - Investment Management Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11 Workers Compensation	13,862,432.69	1.92%	\$2,339	\$0	\$2,339	\$108	\$2,447
13 Public Works - Fleet Svcs	2,763,097.27	0.38%	466	0	466	21	488
14 Water Utility	40,512,767.32	5.60%	6,837	0	6,837	315	7,152
15 Sewer Utility	40,198,841.97	5.56%	6,784	0	6,784	313	7,097
16 Stormwater Utility	19,026,876.90	2.63%	3,211	0	3,211	148	3,359
18 Parking Utility	21,138,284.83	2.92%	3,567	0	3,567	164	3,732
19 Golf Enterprise	6,303,243.54	0.87%	1,064	0	1,064	49	1,113
21 Madison Public Library	9,355,788.93	1.29%	1,579	0	1,579	73	1,652
24 Public Health Madison and Dane Coun	7,438,781.62	1.03%	1,255	0	1,255	58	1,313
37 Planning & Development-Community C	2,689,677.99	0.37%	454	0	454	21	475
45 Community Development Authority	9,499,185.91	1.31%	1,603	0	1,603	74	1,677
47 Debt Service	57,264,728.34	7.92%	9,664	0	9,664	445	10,109
48 Capital Projects	49,593,367.61	6.86%	8,369	0	8,369	386	8,755
49 Special Assessment Revolving Fund	11,523,644.38	1.59%	1,945	0	1,945	90	2,034
50 Impact Fees	26,040,177.80	3.60%	4,395	0	4,395	202	4,597
52 All Other Depts./Programs	406,202,280.63	56.15%	68,551	0	68,551	3,158	71,709
Subtotal	723,413,177.73	100.00%	122,083	0	122,083	5,625	127,708
Direct Bills					0		0
Total					\$122,083		\$127,708

Basis Units: Average Monthly Cash Balance by Fund

Source:

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

ACTUAL FY 2023
7/1/2024

Treasurer - Specific Collections Allocations

Dept:9 Finance Department

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18 Parking Utility	1.36	23.13%	\$102,579	\$0	\$102,579	\$4,608	\$107,187
46 Room Tax Commission	0.45	7.65%	33,942	0	33,942	1,525	35,466
52 All Other Depts./Programs	4.07	69.22%	306,982	0	306,982	13,791	320,773
Subtotal	5.88	100.00%	443,503	0	443,503	19,924	463,427
Direct Bills					0		0
Total					\$443,503		\$463,427

Basis Units: Percent of Collections Effort by Benefitting Department

Source:

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

ACTUAL FY 2023
7/1/2024

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	0.05%	\$79	\$0	\$79	\$0	\$79
23 Fire Department	120.00	0.10%	154	0	154	0	154
28 Public Works - Parks	60.00	0.05%	77	0	77	0	77
35 Planning & Development-Building Insp	118,882.12	99.60%	152,360	0	152,360	0	152,360
37 Planning & Development-Community E	84.00	0.07%	108	0	108	0	108
52 All Other Depts./Programs	146.00	0.12%	187	0	187	0	187
Subtotal	119,354.12	100.00%	152,965	0	152,965	0	152,965
Direct Bills					0		0
Total					\$152,965		\$152,965

Basis Units: Credit Card Fees per Benefitting Department
Source:

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

ACTUAL FY 2023
7/1/2024

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%	\$100,067	\$0	\$100,067	\$4,608	\$104,675
Subtotal	100	100.00%	100,067	0	100,067	4,608	104,675
Direct Bills					0		0
Total					\$100,067		\$104,675
Basis Units: Direct Allocation to Water Source:							

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

ACTUAL FY 2023
7/1/2024

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	\$1,351	\$276	\$0	\$702	\$868	\$0	\$0	\$0	\$0	\$0
4 City Clerk	4,504	20,392	72,193	739	3,483	0	0	0	0	0
5 Mayor	1,458	6,774	32,512	275	3,487	0	0	0	0	0
6 Attorney's Office	4,733	1,506	0	1,143	5,512	0	0	0	0	0
7 Human Resources	5,295	1,539	4,339	1,625	4,506	0	0	0	0	0
8 Information Technology	5,665	4,398	2,083	2,795	12,729	2,231	0	0	0	0
9 Finance Department	11,391	14,847	66,291	1,900	11,285	0	110,521	0	0	79
10 Insurance	2,047	1,458	0	521	0	0	0	0	0	0
11 Workers Compensation	993	1,773	0	536	0	0	0	2,447	0	0
12 Public Works - Engineering Svcs	31,741	56,861	347	3,867	35,453	0	179	0	0	0
13 Public Works - Fleet Svcs	96,240	5,625	7,271	19,279	8,815	21,752	0	488	0	0
14 Water Utility	79,117	38,017	0	24,609	30,622	0	202,642	7,152	0	0
15 Sewer Utility	28,341	20,046	0	5,359	4,577	0	0	7,097	0	0
16 Stormwater Utility	24,494	26,651	0	8,198	4,842	1,193	0	3,359	0	0
17 Metro Transit	70,853	30,997	0	26,623	111,780	2,403	2,355	0	0	0
18 Parking Utility	32,659	7,586	0	5,301	26,472	240	8,168	3,732	107,187	0
19 Golf Enterprise	27,435	4,349	0	13,007	10,962	0	0	1,113	0	0
20 Monona Terrace	27,882	6,085	3,585	8,329	18,012	4,210	505	0	0	0
21 Madison Public Library	117,546	60,591	6,447	12,312	42,696	2,270	155	1,652	0	0
22 Police Department	48,592	97,371	4,727	17,686	133,766	729	687	0	0	0
23 Fire Department	39,732	55,881	0	23,595	101,690	3,209	413	0	0	154
24 Public Health Madison and Dane Coun	135,761	69,951	0	39,775	0	0	265	1,313	0	0
25 Office of Independent Monitor	2,122	192	0	0	479	0	0	0	0	0
26 Public Works - Streets	262,465	20,997	2,848	637	59,392	5,160	953	0	0	0
27 Public Works - Landfill	12,533	4,164	0	1,680	458	0	0	0	0	0
28 Public Works - Parks	93,597	86,299	405	6,446	43,749	2,426	1,371	0	0	77
29 Public Works - Transportation	682	6,748	0	217	1,144	0	0	0	0	0
30 Public Works - Traffic Engineering	78,260	11,262	0	3,230	20,984	2,596	287	0	0	0
31 Department of Civil Rights	4,703	9,046	116	3,940	4,793	0	0	0	0	0
32 Assessor	4,256	1,575	0	319	6,110	0	0	0	0	0
33 PCED-Office of the Director	1,030	553	0	159	1,258	0	0	0	0	0
34 PCED-Economic Development Divisior	5,013	33,898	0	2,969	4,577	9,090	28	0	0	0
35 Planning & Development-Building Insp	5,212	2,232	15,743	1,231	10,297	0	1,538	0	0	152,360
36 Planning & Development-CDA Housing	415,908	33,929	44,264	10,270	12,627	0	0	0	0	0
37 Planning & Development-Community E	33,118	85,320	2,356	10,313	10,566	3,145	187	475	0	108
38 Planning & Development-Planning Divi	27,013	109,169	0	11,704	8,098	0	265	0	0	0
39 Common Council	3,313	6,826	4,077	956	3,788	0	0	0	0	0
40 Municipal Court	4,467	656	0	826	1,208	0	886	0	0	0
45 Community Development Authority	807	813	0	87	458	0	0	1,677	0	0
46 Room Tax Commission	1,464	9,109	0	2,115	0	0	0	0	35,466	0
47 Debt Service	1,998	39	0	29	0	18,915	0	10,109	0	0

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

ACTUAL FY 2023
7/1/2024

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	\$161,397	\$132,402	\$0	\$198,728	\$0	\$0	\$0	\$8,755	\$0	\$0
49 Special Assessment Revolving Fund	7,693	0	0	2,781	0	0	0	2,034	0	0
50 Impact Fees	0	0	0	0	0	0	0	4,597	0	0
52 All Other Depts./Programs	692,382	23,594	1,532	255,377	4,651	68,950	46,776	71,709	320,773	187
Total	\$2,617,265	\$1,111,798	\$271,136	\$732,189	\$766,196	\$148,520	\$378,179	\$127,708	\$463,427	\$152,965

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:9 Finance Department

Department	Treasurer - Water Utility Support	Total
3 Employee Assistance Program	\$0	\$3,197
4 City Clerk	0	101,311
5 Mayor	0	44,506
6 Attorney's Office	0	12,894
7 Human Resources	0	17,304
8 Information Technology	0	29,901
9 Finance Department	0	216,314
10 Insurance	0	4,027
11 Workers Compensation	0	5,749
12 Public Works - Engineering Svcs	0	128,448
13 Public Works - Fleet Svcs	0	159,471
14 Water Utility	104,675	486,834
15 Sewer Utility	0	65,420
16 Stormwater Utility	0	68,738
17 Metro Transit	0	245,010
18 Parking Utility	0	191,346
19 Golf Enterprise	0	56,866
20 Monona Terrace	0	68,607
21 Madison Public Library	0	243,667
22 Police Department	0	303,558
23 Fire Department	0	224,675
24 Public Health Madison and Dane Coun	0	247,066
25 Office of Independent Monitor	0	2,793
26 Public Works - Streets	0	352,452
27 Public Works - Landfill	0	18,834
28 Public Works - Parks	0	234,371
29 Public Works - Transportation	0	8,791
30 Public Works - Traffic Engineering	0	116,620
31 Department of Civil Rights	0	22,597
32 Assessor	0	12,260
33 PCED-Office of the Director	0	3,000
34 PCED-Economic Development Divisior	0	55,575
35 Planning & Development-Building Insp	0	188,614
36 Planning & Development-CDA Housing	0	516,998
37 Planning & Development-Community E	0	145,589
38 Planning & Development-Planning Divi	0	156,249
39 Common Council	0	18,960
40 Municipal Court	0	8,043
45 Community Development Authority	0	3,841
46 Room Tax Commission	0	48,154
47 Debt Service	0	31,090

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:9 Finance Department

Department	Treasurer - Water Utility Support	Total
48 Capital Projects	\$0	\$501,282
49 Special Assessment Revolving Fund	0	12,509
50 Impact Fees	0	4,597
52 All Other Depts./Programs	0	1,485,932
Total	\$104,675	\$6,874,060

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 2023
7/1/2024

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 2023
7/1/2024

B. Incoming Costs - (Default Spread Custom%)

Dept:10 Insurance

Department	First Incoming	Second Incoming	Insurance
9 General Acctg & Reporting	\$1,972	\$75	\$2,047
9 Budget Management	1,386	72	1,458
9 Purchasing	496	26	521
Subtotal - Finance Department	3,854	173	4,027
Total Incoming	3,854	173	4,027
C. Total Allocated		\$4,027	\$4,027
			100.00%

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

ACTUAL FY 2023
7/1/2024

Insurance Allocations

Dept:10 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	757.00	0.03%	\$1	\$0	\$1	\$0	\$1
4 City Clerk	10,237.00	0.37%	14	0	14	1	15
5 Mayor	29,355.00	1.07%	41	0	41	0	41
6 Attorney's Office	4,488.00	0.16%	6	0	6	0	6
7 Human Resources	4,118.00	0.15%	6	0	6	0	6
8 Information Technology	15,261.00	0.55%	21	0	21	0	21
9 Finance Department	8,060.00	0.29%	11	0	11	0	11
12 Public Works - Engineering Svcs	123,719.00	4.50%	173	0	173	8	181
13 Public Works - Fleet Svcs	64,768.00	2.36%	91	0	91	4	95
14 Water Utility	161,740.00	5.88%	227	0	227	10	237
15 Sewer Utility	75,859.00	2.76%	106	0	106	5	111
16 Stormwater Utility	35,493.00	1.29%	50	0	50	2	52
17 Metro Transit	162,476.00	5.91%	228	0	228	10	238
18 Parking Utility	101,073.00	3.68%	142	0	142	7	148
19 Golf Enterprise	9,872.00	0.36%	14	0	14	1	14
20 Monona Terrace	95,813.00	3.48%	134	0	134	6	140
21 Madison Public Library	95,900.00	3.49%	134	0	134	6	141
22 Police Department	859,703.35	31.26%	1,205	0	1,205	55	1,260
23 Fire Department	197,822.00	7.19%	277	0	277	13	290
25 Office of Independent Monitor	666.00	0.02%	1	0	1	0	1
26 Public Works - Streets	272,245.00	9.90%	382	0	382	18	399
27 Public Works - Landfill	5,284.00	0.19%	7	0	7	0	8
28 Public Works - Parks	120,775.00	4.39%	169	0	169	8	177
29 Public Works - Transportation	769.00	0.03%	1	0	1	0	1
30 Public Works - Traffic Engineering	33,140.00	1.21%	46	0	46	2	49
31 Department of Civil Rights	7,107.00	0.26%	10	0	10	0	10
32 Assessor	18,694.00	0.68%	26	0	26	1	27
33 PCED-Office of the Director	898.00	0.03%	1	0	1	0	1
34 PCED-Economic Development Division	4,255.00	0.15%	6	0	6	0	6
35 Planning & Development-Building Insp	61,311.00	2.23%	86	0	86	4	90
36 Planning & Development-CDA Housing	87,183.00	3.17%	122	0	122	6	128
37 Planning & Development-Community C	27,941.00	1.02%	39	0	39	2	41
38 Planning & Development-Planning Divi	6,208.00	0.23%	9	0	9	0	9
39 Common Council	46,058.00	1.67%	65	0	65	3	68
40 Municipal Court	952.00	0.03%	1	0	1	0	1

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

ACTUAL FY 2023
7/1/2024

Insurance Allocations

Dept:10 Insurance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,750,000.35	100.00%	3,854	0	3,854	173	4,027
Direct Bills					0		0
Total					\$3,854		\$4,027

Basis Units: Interdepartmental Charges for Insurance Services

Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:10 Insurance

Department	Insurance	Total
3 Employee Assistance Program	\$1	\$1
4 City Clerk	15	15
5 Mayor	41	41
6 Attorney's Office	6	6
7 Human Resources	6	6
8 Information Technology	21	21
9 Finance Department	11	11
12 Public Works - Engineering Svcs	181	181
13 Public Works - Fleet Svcs	95	95
14 Water Utility	237	237
15 Sewer Utility	111	111
16 Stormwater Utility	52	52
17 Metro Transit	238	238
18 Parking Utility	148	148
19 Golf Enterprise	14	14
20 Monona Terrace	140	140
21 Madison Public Library	141	141
22 Police Department	1,260	1,260
23 Fire Department	290	290
25 Office of Independent Monitor	1	1
26 Public Works - Streets	399	399
27 Public Works - Landfill	8	8
28 Public Works - Parks	177	177
29 Public Works - Transportation	1	1
30 Public Works - Traffic Engineering	49	49
31 Department of Civil Rights	10	10
32 Assessor	27	27
33 PCED-Office of the Director	1	1
34 PCED-Economic Development Division	6	6
35 Planning & Development-Building Insp	90	90
36 Planning & Development-CDA Housing	128	128
37 Planning & Development-Community E	41	41
38 Planning & Development-Planning Divi	9	9
39 Common Council	68	68
40 Municipal Court	1	1
Total	\$4,027	\$4,027

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 2023
7/1/2024

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 2023
7/1/2024

B. Incoming Costs - (Default Spread Custom%)

Dept:11 Workers Compensation

Department	First Incoming	Second Incoming	Workers Comp
9 General Acctg & Reporting	\$956	\$36	\$993
9 Budget Management	1,686	87	1,773
9 Purchasing	509	26	536
9 Treasurer - Investment Management	2,339	108	2,447
Subtotal - Finance Department	5,491	258	5,749
Total Incoming	5,491	258	5,749
C. Total Allocated		\$5,749	\$5,749
		100.00%	

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

ACTUAL FY 2023
7/1/2024

Workers Comp Allocations

Dept:11 Workers Compensation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Employee Assistance Program	175	0.00%	\$0	\$0	\$0	\$0	\$0
4 City Clerk	846	0.02%	1	0	1	0	1
5 Mayor	683	0.02%	1	0	1	0	1
6 Attorney's Office	1,595	0.04%	2	0	2	0	2
7 Human Resources	1,031	0.03%	2	0	2	0	2
8 Information Technology	4,551	0.12%	7	0	7	0	7
9 Finance Department	2,151	0.06%	3	0	3	0	3
12 Public Works - Engineering Svcs	170,003	4.53%	249	0	249	12	261
13 Public Works - Fleet Svcs	30,679	0.82%	45	0	45	2	47
14 Water Utility	164,054	4.37%	240	0	240	11	252
15 Sewer Utility	35,357	0.94%	52	0	52	2	54
16 Stormwater Utility	14,666	0.39%	21	0	21	1	22
17 Metro Transit	708,686	18.90%	1,038	0	1,038	49	1,087
18 Parking Utility	46,678	1.24%	68	0	68	3	72
19 Golf Enterprise	24,350	0.65%	36	0	36	2	37
20 Monona Terrace	25,363	0.68%	37	0	37	2	39
21 Madison Public Library	15,102	0.40%	22	0	22	1	23
22 Police Department	790,269	21.07%	1,157	0	1,157	55	1,212
23 Fire Department	939,136	25.04%	1,375	0	1,375	65	1,440
26 Public Works - Streets	417,321	11.13%	611	0	611	29	640
28 Public Works - Parks	194,906	5.20%	285	0	285	13	299
29 Public Works - Transportation	200	0.01%	0	0	0	0	0
30 Public Works - Traffic Engineering	90,750	2.42%	133	0	133	6	139
31 Department of Civil Rights	1,102	0.03%	2	0	2	0	2
32 Assessor	12,805	0.34%	19	0	19	1	20
33 PCED-Office of the Director	171	0.00%	0	0	0	0	0
34 PCED-Economic Development Division	1,566	0.04%	2	0	2	0	2
35 Planning & Development-Building Insp	24,433	0.65%	36	0	36	2	37
36 Planning & Development-CDA Housing	25,230	0.67%	37	0	37	2	39
37 Planning & Development-Community C	3,002	0.08%	4	0	4	0	5
38 Planning & Development-Planning Divi	2,629	0.07%	4	0	4	0	4
39 Common Council	287	0.01%	0	0	0	0	0
40 Municipal Court	223	0.01%	0	0	0	0	0
Subtotal	3,750,000	100.00%	5,491	0	5,491	258	5,749
Direct Bills					0		0
Total					\$5,491		\$5,749

Basis Units: Interdepartmental Charges for Workers Compensation Services

Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:11 Workers Compensation

Department	Workers Comp	Total
3 Employee Assistance Program	\$0	\$0
4 City Clerk	1	1
5 Mayor	1	1
6 Attorney's Office	2	2
7 Human Resources	2	2
8 Information Technology	7	7
9 Finance Department	3	3
12 Public Works - Engineering Svcs	261	261
13 Public Works - Fleet Svcs	47	47
14 Water Utility	252	252
15 Sewer Utility	54	54
16 Stormwater Utility	22	22
17 Metro Transit	1,087	1,087
18 Parking Utility	72	72
19 Golf Enterprise	37	37
20 Monona Terrace	39	39
21 Madison Public Library	23	23
22 Police Department	1,212	1,212
23 Fire Department	1,440	1,440
26 Public Works - Streets	640	640
28 Public Works - Parks	299	299
29 Public Works - Transportation	0	0
30 Public Works - Traffic Engineering	139	139
31 Department of Civil Rights	2	2
32 Assessor	20	20
33 PCED-Office of the Director	0	0
34 PCED-Economic Development Division	2	2
35 Planning & Development-Building Insp	37	37
36 Planning & Development-CDA Housing	39	39
37 Planning & Development-Community C	5	5
38 Planning & Development-Planning Divi	4	4
39 Common Council	0	0
40 Municipal Court	0	0
Total	\$5,749	\$5,749

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 2023
7/1/2024

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	4,358,754	0	1,498,127	0	2,860,627
Salary % Split			.00%	34.37%	.00%	65.63%
Benefits	P	1,491,257	0	521,304	0	969,953
Subtotal - Personnel Costs		5,850,011	0	2,019,431	0	3,830,580
Services & Supplies Cost						
Office Supplies	P	3,818	0	222	0	3,596
Copy Printing Supplies	P	4,139	0	0	0	4,139
Furniture	P	0	0	0	0	0
Hardware Supplies	P	18,210	0	5,598	0	12,612
Software Licenses & Supplies	P	4,966	0	0	0	4,966
Postage	P	21,149	0	0	0	21,149
Books and Subscriptions	P	687	0	649	0	38
Work Supplies	P	46,828	0	36,094	0	10,734
Janitorial Supplies	P	40,183	0	40,183	0	0
Safety Supplies	P	5,982	0	5,178	0	804
Snow Removal Supplies	P	110	0	110	0	0
Uniform Clothing Supplies	P	7,030	0	5,820	0	1,210
Food and Beverage	P	287	0	0	0	287
Building Supplies	P	12,782	0	12,782	0	0
Electrical Supplies	P	14,457	0	14,457	0	0
HVAC Supplies	P	79,101	0	79,101	0	0
Plumbing Supplies	P	36,008	0	36,008	0	0
Landscaping Supplies	P	3,711	0	298	0	3,413
Machinery and Equipment	P	1,421	0	1,421	0	0
Equipment Supplies	P	19,585	0	16,487	0	3,099
SBITA Inception CAP Outlay	D	266,919	0	0	0	0
Natural Gas	P	43,378	0	41,445	0	1,933
Electricity	P	108,457	0	104,200	0	4,257

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

ACTUAL FY 2023
7/1/2024

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Water	P	6,009	0	1,957	0	4,052
Sewer	P	3,089	0	2,909	0	180
Stormwater	P	28,966	0	3,464	0	25,502
Telephone	P	2,132	0	691	0	1,441
Cellular Telephone	P	11,522	0	4,263	0	7,259
Systems Communication Internet	P	4,569	0	4,569	0	0
Building Improv Repair Maint	P	53,326	0	52,888	0	438
Waste Disposal	P	4,951	0	4,951	0	0
Pest Control	P	8,106	0	8,106	0	0
Elevator Repair	P	9,469	0	9,469	0	0
Process Fees Recyclables	P	0	0	0	0	0
Custodial Building Use Charges	P	45,198	0	0	0	45,198
Grounds Improv Repair Maint	P	2,880	0	1,920	0	960
Landscaping	P	0	0	0	0	0
Equip Improv Repair Maint	P	11,385	0	9,681	0	1,703
System and Software Maintenance	P	19,898	0	4,895	0	15,002
Vehicle Repair & Maint	P	0	0	0	0	0
Lease of Rental of Equipment	P	0	0	0	0	0
Street Improv Repair Maint	P	(679)	0	0	0	(679)
Recruitment	P	2,228	0	213	0	2,015
Mileage	P	1,482	0	1,482	0	0
Conferences and Training	P	8,254	0	2,884	0	5,369
Memberships	P	8,587	0	4,345	0	4,242
Delivery Freight Charges	P	369	0	20	0	349
Storage Services	P	1,868	0	0	0	1,868
Consulting Services	P	74,439	0	14,110	0	60,329
Advertising Services	P	3,408	0	0	0	3,408
Inspection Services	P	3,500	0	3,472	0	29
Parking Towing Services	P	116	0	0	0	116
Security Services	P	1,845	0	1,845	0	0

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

ACTUAL FY 2023
7/1/2024

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Other Services and Expenses	P	136,642	0	905	0	135,737
Taxes and Special Assessments	P	36,912	0	1,311	0	35,601
Permits and Licenses	P	2,869	0	2,869	0	0
ID Charge from Engineering	P	25,409	0	14,402	0	11,007
ID Charge from Fleet Services	P	34,894	0	13,857	0	21,037
ID Charge from Landfill	P	5,988	0	3,419	0	2,568
ID Charge from Traffic Engineering	P	5,009	0	72	0	4,937
ID Charge from Insurance	P	123,719	0	0	0	123,719
ID Charge from Workers Comp	P	170,003	0	0	0	170,003
ID Charge from Parking	P	2,144	0	2,144	0	0
ID Charge from Sewer	P	103,240	0	46,988	0	56,252
ID Charge from Stormwater	P	62,624	0	24,706	0	37,918
* Sale of Recyclables *	P	(9,472)	0	(9,472)	0	0
* Reimbursement of Expense *	P	(91,943)	0	(91,870)	0	(73)
* Contributions & Donations *	P	0	0	0	0	0
* Miscellaneous Revenue *	P	(204,125)	0	0	0	(204,125)
* Sale of Assets *	D	(156)	0	0	0	0
* Inception of SBITA *	D	(266,919)	0	0	0	0
Transfer Out to Debt Service	D	0	0	0	0	0
* Transfer in From Insurance *	P	0	0	0	0	0
* Transfer in From Grants *	P	(2,224)	0	0	0	(2,224)
Interest	D	0	0	0	0	0
Impact Fees Costs	D	0	0	0	0	0
Princial SBITAS	D	266,919	0	0	0	0
Subtotal - Services & Supplies		1,457,656	0	547,517	0	643,377
Department Cost Total		7,307,667	0	2,566,947	0	4,473,957
Adjustments to Cost						
SBITA Inception CAP Outlay	D	(266,919)	0	0	0	0

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

ACTUAL FY 2023
7/1/2024

A. Department Costs

Dept:12 Public Works - Engineering Svcs

Description		Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
* Sale of Assets *	D	156	0	0	0	0
* Inception of SBITA *	D	266,919	0	0	0	0
Transfer Out to Debt Service	D	0	0	0	0	0
Interest	D	0	0	0	0	0
Impact Fees Costs	D	0	0	0	0	0
Princial SBITAS	D	(266,919)	0	0	0	0
Subtotal - Adjustments		(266,763)	0	0	0	0
Total Costs After Adjustments		7,040,904	0	2,566,947	0	4,473,957
General Admin Distribution			0	0	0	0
Grand Total		\$7,040,904		\$2,566,947	\$0	\$4,473,957
					not allocated	

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

ACTUAL FY 2023
7/1/2024

B. Incoming Costs - (Default Spread Custom%)

Dept:12 Public Works - Engineering Svcs

Department	First Incoming	Second Incoming	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
1 City-County Building	\$23,732	\$0	\$7,470	\$466	\$15,796
1 Fairchild Building	4,086	0	1,286	80	2,720
1 Department Specific	210,753	0	66,337	4,143	140,273
Subtotal - Building Depreciation	238,572	0	75,094	4,689	158,789
2 Equipment Depreciation	69,239	0	21,794	1,361	46,084
Subtotal - Equipment Depreciation	69,239	0	21,794	1,361	46,084
3 EAP Service Delivery	8,839	476	2,932	183	6,200
3 Critical Incidents	652	35	216	14	457
3 External EAP	765	0	241	15	509
Subtotal - Employee Assistance Progr	10,256	511	3,389	212	7,166
5 City Operational Oversight	79,350	11,798	28,690	1,792	60,666
Subtotal - Mayor	79,350	11,798	28,690	1,792	60,666
6 General Counsel & Representation	35,015	1,416	11,467	716	24,248
Subtotal - Attorney's Office	35,015	1,416	11,467	716	24,248
7 HR Services	68,390	3,347	22,580	1,410	47,746
7 Accomodation & FMLA Admin	11,983	626	3,969	248	8,392
7 Compensation & Hiring Admin	51,766	2,661	17,132	1,070	36,226
Subtotal - Human Resources	132,138	6,634	43,680	2,728	92,364
8 Help Desk	54,733	4,944	18,784	1,173	39,720
8 Network Operations	66,810	5,804	22,856	1,427	48,331
8 Media Services	20,511	1,782	7,017	438	14,838
8 Application Development	179,055	6,685	58,464	3,651	123,625
8 Web	49,618	4,311	16,975	1,060	35,894
8 Collaboration Tools	29,041	2,523	9,935	620	21,008
Subtotal - Information Technology	399,766	26,049	134,031	8,370	283,415
9 General Acctg & Reporting	30,574	1,167	9,991	624	21,126
9 Budget Management	54,055	2,805	17,898	1,118	37,845
9 Admin Support	320	27	109	7	231

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

ACTUAL FY 2023
7/1/2024

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 Purchasing	\$3,676	\$191	\$1,217	\$76	\$2,574
9 Payroll	33,631	1,822	11,159	697	23,597
9 Treasurer - General Receipts	174	5	56	4	119
Subtotal - Finance Department	122,431	6,017	40,431	2,525	85,493
10 Insurance	173	8	57	4	121
Subtotal - Insurance	173	8	57	4	121
11 Workers Comp	249	12	82	5	173
Subtotal - Workers Compensation	249	12	82	5	173
12 Facilities - General	0	22,031	6,935	433	14,664
Subtotal - Public Works - Engineering Svcs	0	22,031	6,935	433	14,664
13 Fleet Services	0	966	304	19	643
Subtotal - Public Works - Fleet Svcs	0	966	304	19	643
30 Radio Shop	0	27,989	8,810	550	18,629
Subtotal - Public Works - Traffic Engineering	0	27,989	8,810	550	18,629
31 Internal Support	0	53,555	16,857	1,053	35,645
Subtotal - Department of Civil Rights	0	53,555	16,857	1,053	35,645
39 Citywide Support	0	67,973	21,395	1,336	45,241
Subtotal - Common Council	0	67,973	21,395	1,336	45,241
Total Incoming	1,087,190	224,959	413,016	25,792	873,342
C. Total Allocated		\$8,353,053	\$2,979,963	\$25,792	\$5,347,299
			35.68%	0.31%	64.02%

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

ACTUAL FY 2023
7/1/2024

Facilities - General Allocations

Dept:12 Public Works - Engineering Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 City Clerk	15.55	0.00%	\$21	\$0	\$21	\$1	\$21
5 Mayor	11.82	0.00%	16	0	16	0	16
6 Attorney's Office	17.96	0.00%	24	0	24	0	24
7 Human Resources	61,305.56	2.84%	82,483	(66,104)	16,379	0	16,379
8 Information Technology	5,246.82	0.24%	7,059	(969)	6,090	0	6,090
9 Finance Department	37.52	0.00%	50	0	50	0	50
12 Public Works - Engineering Svcs	35,259.88	1.63%	47,440	(25,409)	22,031	0	22,031
13 Public Works - Fleet Svcs	142,493.55	6.59%	191,718	(66,942)	124,776	4,897	129,673
15 Sewer Utility	0.00	0.00%	0	(63,979)	(63,979)	0	(63,979)
16 Stormwater Utility	0.00	0.00%	0	(42,691)	(42,691)	0	(42,691)
17 Metro Transit	5,842.85	0.27%	7,861	0	7,861	201	8,062
18 Parking Utility	83,819.49	3.88%	112,775	(55,570)	57,205	2,881	60,085
21 Madison Public Library	6,742.01	0.31%	9,071	(3,537)	5,534	232	5,766
22 Police Department	598,535.74	27.68%	805,298	(579,674)	225,624	20,570	246,195
23 Fire Department	418,409.71	19.35%	562,948	(325,313)	237,635	14,380	252,015
24 Public Health Madison and Dane Coun	29,664.17	1.37%	39,912	(23,680)	16,232	1,019	17,251
25 Office of Independent Monitor	2.28	0.00%	3	0	3	0	3
26 Public Works - Streets	259,852.14	12.02%	349,617	(55,153)	294,464	8,930	303,395
27 Public Works - Landfill	0.00	0.00%	0	(13,493)	(13,493)	0	(13,493)
28 Public Works - Parks	21,948.29	1.02%	29,530	(14,111)	15,419	754	16,174
29 Public Works - Transportation	9,483.12	0.44%	12,759	0	12,759	326	13,085
30 Public Works - Traffic Engineering	57,568.10	2.66%	77,455	(62,060)	15,395	1,978	17,373
31 Department of Civil Rights	12.19	0.00%	16	0	16	0	17
32 Assessor	17.73	0.00%	24	0	24	1	24
33 PCED-Office of the Director	14,280.46	0.66%	19,214	(15,388)	3,826	491	4,316
34 PCED-Economic Development Divisior	51,376.18	2.38%	69,124	(55,395)	13,729	1,766	15,495
35 Planning & Development-Building Insp	105,374.16	4.87%	141,775	(113,620)	28,155	3,621	31,777
36 Planning & Development-CDA Housing	74,581.93	3.45%	100,346	0	100,346	2,563	102,909
37 Planning & Development-Community L	99,294.62	4.59%	133,596	(102,677)	30,919	3,413	34,331
38 Planning & Development-Planning Divi	80,993.58	3.75%	108,973	(80,304)	28,669	2,784	31,452
39 Common Council	4.04	0.00%	5	0	5	0	6
40 Municipal Court	8.28	0.00%	11	0	11	0	11
45 Community Development Authority	0.00	0.00%	0	(80,430)	(80,430)	0	(80,430)
51 City Channel/Media Services	10.02	0.00%	13	0	13	0	14
52 All Other Depts./Programs	11.06	0.00%	15	(10,236)	(10,221)	0	(10,221)

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

ACTUAL FY 2023
7/1/2024

Facilities - General Allocations

Dept:12 Public Works - Engineering Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,162,220.81	100.00%	2,909,154	(1,856,735)	1,052,419	70,809	1,123,228
Direct Bills					1,856,735		1,856,735
Total					\$2,909,154		\$2,979,963

Basis Units: Tracked Maintenance & Repairs and Custodial Services Expenditures

Source:

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

ACTUAL FY 2023
7/1/2024

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	101,414.55	54.12%	\$11,565	\$0	\$11,565	\$2,393	\$13,959
16 Stormwater Utility	63,410.77	33.84%	7,231	0	7,231	1,496	8,728
27 Public Works - Landfill	22,562.72	12.04%	2,573	0	2,573	532	3,106
Subtotal	187,388.04	100.00%	21,370	0	21,370	4,422	25,792
Direct Bills					0		0
Total					\$21,370		\$25,792

Basis Units: Tracked Maintenance & Repairs and Custodial Services Expenditures

Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:12 Public Works - Engineering Svcs

Department	Facilities - General	Facilities - Engineering Ent Funds	General Engineering	Total
0 Direct Billed	\$1,856,735	\$0	\$0	\$1,856,735
4 City Clerk	21	0	0	21
5 Mayor	16	0	0	16
6 Attorney's Office	24	0	0	24
7 Human Resources	16,379	0	0	16,379
8 Information Technology	6,090	0	0	6,090
9 Finance Department	50	0	0	50
12 Public Works - Engineering Svcs	22,031	0	0	22,031
13 Public Works - Fleet Svcs	129,673	0	0	129,673
15 Sewer Utility	(63,979)	13,959	0	(50,020)
16 Stormwater Utility	(42,691)	8,728	0	(33,963)
17 Metro Transit	8,062	0	0	8,062
18 Parking Utility	60,085	0	0	60,085
21 Madison Public Library	5,766	0	0	5,766
22 Police Department	246,195	0	0	246,195
23 Fire Department	252,015	0	0	252,015
24 Public Health Madison and Dane Coun	17,251	0	0	17,251
25 Office of Independent Monitor	3	0	0	3
26 Public Works - Streets	303,395	0	0	303,395
27 Public Works - Landfill	(13,493)	3,106	0	(10,387)
28 Public Works - Parks	16,174	0	0	16,174
29 Public Works - Transportation	13,085	0	0	13,085
30 Public Works - Traffic Engineering	17,373	0	0	17,373
31 Department of Civil Rights	17	0	0	17
32 Assessor	24	0	0	24
33 PCED-Office of the Director	4,316	0	0	4,316
34 PCED-Economic Development Divisor	15,495	0	0	15,495
35 Planning & Development-Building Insp	31,777	0	0	31,777
36 Planning & Development-CDA Housing	102,909	0	0	102,909
37 Planning & Development-Community C	34,331	0	0	34,331
38 Planning & Development-Planning Divi	31,452	0	0	31,452
39 Common Council	6	0	0	6
40 Municipal Court	11	0	0	11
45 Community Development Authority	(80,430)	0	0	(80,430)
51 City Channel/Media Services	14	0	0	14
52 All Other Depts./Programs	(10,221)	0	0	(10,221)
Total	\$2,979,963	\$25,792	\$0	\$3,005,755

CITY OF MADISON, WISCONSIN

FY 2023 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 2023
7/1/2024

A. Department Costs

Dept:13 Public Works - Fleet Svcs

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

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

ACTUAL FY 2023
7/1/2024

B. Incoming Costs - (Default Spread Custom%)

Dept:13 Public Works - Fleet Svcs

Department	First Incoming	Second Incoming	Fleet Services
2 Equipment Depreciation	\$153,429	\$0	\$153,429
Subtotal - Equipment Depreciation	153,429	0	153,429
3 EAP Service Delivery	2,198	118	2,316
3 Critical Incidents	162	9	171
3 External EAP	190	0	190
Subtotal - Employee Assistance Progr	2,550	127	2,677
5 City Operational Oversight	19,729	2,933	22,662
Subtotal - Mayor	19,729	2,933	22,662
6 General Counsel & Representation	134	5	139
Subtotal - Attorney's Office	134	5	139
7 HR Services	17,004	832	17,836
7 Accomodation & FMLA Admin	2,663	139	2,802
7 Compensation & Hiring Admin	12,871	662	13,532
Subtotal - Human Resources	32,537	1,633	34,170
8 Help Desk	15,915	1,438	17,353
8 Network Operations	16,611	1,443	18,054
8 Media Services	5,100	443	5,543
8 Application Development	44,519	1,662	46,181
8 Web	12,337	1,072	13,408
8 Collaboration Tools	7,220	627	7,848
Subtotal - Information Technology	101,702	6,685	108,387
9 General Acctg & Reporting	92,702	3,538	96,240
9 Budget Management	5,347	278	5,625
9 Admin Support	6,716	555	7,271
9 Purchasing	18,327	952	19,279
9 Payroll	8,362	453	8,815
9 Debt Management	20,674	1,078	21,752
9 Treasurer - Investment Management	466	21	488
Subtotal - Finance Department	152,595	6,876	159,471
10 Insurance	91	4	95

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

ACTUAL FY 2023
7/1/2024

B. Incoming Costs - (Default Spread Custom%)

Dept:13 Public Works - Fleet Svcs

Department	First Incoming	Second Incoming	Fleet Services
Subtotal - Insurance	\$91	\$4	\$95
11 Workers Comp	45	2	47
Subtotal - Workers Compensation	45	2	47
12 Facilities - General	124,776	4,897	129,673
Subtotal - Public Works - Engineering &	124,776	4,897	129,673
13 Fleet Services	0	1,729	1,729
Subtotal - Public Works - Fleet Svcs	0	1,729	1,729
30 Radio Shop	0	2,740	2,740
Subtotal - Public Works - Traffic Engine	0	2,740	2,740
31 Internal Support	0	13,316	13,316
Subtotal - Department of Civil Rights	0	13,316	13,316
39 Citywide Support	0	16,900	16,900
Subtotal - Common Council	0	16,900	16,900
Total Incoming	587,587	57,848	645,435
C. Total Allocated		\$645,435	\$645,435
			100.00%

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

ACTUAL FY 2023
7/1/2024

Fleet Services Allocations

Dept:13 Public Works - Fleet Svcs

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8 Information Technology	4,495.21	0.02%	\$124	\$0	\$124	\$0	\$124
12 Public Works - Engineering Svcs	34,893.84	0.16%	966	0	966	0	966
13 Public Works - Fleet Svcs	62,465.69	0.29%	1,729	0	1,729	0	1,729
14 Water Utility	3,646.48	0.02%	101	0	101	10	111
15 Sewer Utility	370,372.08	1.74%	10,251	0	10,251	1,014	11,265
16 Stormwater Utility	167,347.30	0.79%	4,632	0	4,632	458	5,090
18 Parking Utility	151,231.35	0.71%	4,186	0	4,186	414	4,600
19 Golf Enterprise	199,970.03	0.94%	5,535	0	5,535	548	6,082
20 Monona Terrace	16,238.62	0.08%	449	0	449	44	494
21 Madison Public Library	9,357.96	0.04%	259	0	259	26	285
22 Police Department	2,936,476.95	13.83%	81,275	0	81,275	8,040	89,315
23 Fire Department	3,202,679.53	15.09%	88,643	0	88,643	8,769	97,412
24 Public Health Madison and Dane Coun	94,747.44	0.45%	2,622	0	2,622	259	2,882
26 Public Works - Streets	11,542,967.16	54.37%	319,484	0	319,484	31,605	351,089
27 Public Works - Landfill	49,759.82	0.23%	1,377	0	1,377	136	1,513
28 Public Works - Parks	1,896,625.72	8.93%	52,494	0	52,494	5,193	57,687
30 Public Works - Traffic Engineering	392,077.79	1.85%	10,852	0	10,852	1,074	11,925
35 Planning & Development-Building Insp	5,327.79	0.03%	147	0	147	15	162
36 Planning & Development-CDA Housing	88,860.39	0.42%	2,459	0	2,459	243	2,703
Subtotal	21,229,541.15	100.00%	587,587	0	587,587	57,848	645,435
Direct Bills					0		0
Total					\$587,587		\$645,435

Basis Units: Fleet Services Charges

Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:13 Public Works - Fleet Svcs

Department	Fleet Services	Total
8 Information Technology	\$124	\$124
12 Public Works - Engineering Svcs	966	966
13 Public Works - Fleet Svcs	1,729	1,729
14 Water Utility	111	111
15 Sewer Utility	11,265	11,265
16 Stormwater Utility	5,090	5,090
18 Parking Utility	4,600	4,600
19 Golf Enterprise	6,082	6,082
20 Monona Terrace	494	494
21 Madison Public Library	285	285
22 Police Department	89,315	89,315
23 Fire Department	97,412	97,412
24 Public Health Madison and Dane Coun	2,882	2,882
26 Public Works - Streets	351,089	351,089
27 Public Works - Landfill	1,513	1,513
28 Public Works - Parks	57,687	57,687
30 Public Works - Traffic Engineering	11,925	11,925
35 Planning & Development-Building Insp	162	162
36 Planning & Development-CDA Housing	2,703	2,703
Total	\$645,435	\$645,435

CITY OF MADISON, WISCONSIN

FY 2023 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 2023
7/1/2024

A. Department Costs

Dept:30 Public Works - Traffic Engineering

Description		Amount	General Admin	Radio Shop	General TE Svcs
Personnel Costs					
Salaries	S1	5,011,369	0	711,871	4,299,498
Salary % Split			.00%	14.21%	85.79%
Benefits	P	1,710,963	0	236,549	1,474,414
Subtotal - Personnel Costs		6,722,332	0	948,420	5,773,912
Services & Supplies Cost					
Supplies	P	43,402	0	43,402	0
Purchased Services	P	656,707	0	656,707	0
ID Charge from Engineering	P	(98,613)	0	405	(99,017)
ID Charge from Fleet Services	P	226,942	0	71,944	154,998
All Other TE Expenses	P	1,659,825	0	0	1,659,825
Subtotal - Services & Supplies		2,488,264	0	772,458	1,715,806
Department Cost Total		9,210,596	0	1,720,879	7,489,718
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		9,210,596	0	1,720,879	7,489,718
General Admin Distribution			0	0	0
Grand Total		<u>\$9,210,596</u>		<u>\$1,720,879</u>	<u>\$7,489,718</u>
				not allocated	

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

ACTUAL FY 2023
7/1/2024

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	\$147,938	\$0	\$21,015	\$126,924
1 Department Specific	42,182	0	5,992	36,190
Subtotal - Building Depreciation	190,120	0	27,007	163,114
2 Equipment Depreciation *	252,151	0	252,151	0
2 Lease & SBITA Amortization	992	0	141	851
Subtotal - Equipment Depreciation	253,143	0	252,292	851
3 EAP Service Delivery	5,231	282	783	4,730
3 Critical Incidents	386	21	58	349
3 External EAP	453	0	64	388
Subtotal - Employee Assistance Progr	6,070	302	905	5,467
5 City Operational Oversight	46,966	6,983	7,663	46,285
Subtotal - Mayor	46,966	6,983	7,663	46,285
6 General Counsel & Representation	15,167	613	2,242	13,538
Subtotal - Attorney's Office	15,167	613	2,242	13,538
7 HR Services	40,479	1,981	6,031	36,428
7 Accomodation & FMLA Admin	8,654	452	1,294	7,813
7 Compensation & Hiring Admin	30,639	1,575	4,576	27,638
Subtotal - Human Resources	79,772	4,008	11,901	71,879
8 Help Desk	29,501	2,665	4,569	27,597
8 Network Operations	39,544	3,435	6,105	36,874
8 Media Services	12,140	1,055	1,874	11,320
8 Application Development	156,947	5,860	23,127	139,680
8 Web	29,368	2,551	4,534	27,385
8 Collaboration Tools	17,189	1,493	2,654	16,028
Subtotal - Information Technology	284,688	17,059	42,864	258,884
9 General Acctg & Reporting	75,383	2,877	11,117	67,143
9 Budget Management	10,706	556	1,600	9,662
9 Purchasing	3,071	160	459	2,771

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

ACTUAL FY 2023
7/1/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:30 Public Works - Traffic Engineering

Department	First Incoming	Second Incoming	Radio Shop	General TE Svcs
9 Payroll	\$19,906	\$1,079	\$2,981	\$18,003
9 Debt Management	2,468	129	369	2,227
9 Treasurer - General Receipts	279	8	41	246
Subtotal - Finance Department	111,812	4,808	16,566	100,054
10 Insurance	46	2	7	42
Subtotal - Insurance	46	2	7	42
11 Workers Comp	133	6	20	119
Subtotal - Workers Compensation	133	6	20	119
12 Facilities - General	15,395	1,978	2,468	14,905
Subtotal - Public Works - Engineering & Maintenance	15,395	1,978	2,468	14,905
13 Fleet Services	10,852	1,074	1,694	10,231
Subtotal - Public Works - Fleet Svcs	10,852	1,074	1,694	10,231
30 Radio Shop	0	17,677	2,511	15,166
Subtotal - Public Works - Traffic Engineering	0	17,677	2,511	15,166
31 Internal Support	0	31,698	4,503	27,196
Subtotal - Department of Civil Rights	0	31,698	4,503	27,196
39 Citywide Support	0	40,232	5,715	34,517
Subtotal - Common Council	0	40,232	5,715	34,517
Total Incoming	1,014,164	126,441	378,357	762,249
C. Total Allocated		\$10,351,202	\$2,099,235	\$8,251,966
			20.28%	79.72%

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

ACTUAL FY 2023
7/1/2024

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	13,539.32	2.00%	\$41,529	\$(13,539)	\$27,989	\$0	\$27,989
13 Public Works - Fleet Svcs	1,325.54	0.20%	4,066	(1,326)	2,740	0	2,740
14 Water Utility	17,711.46	2.61%	54,326	(17,711)	36,614	486	37,100
17 Metro Transit	53,684.06	7.91%	164,663	(53,684)	110,979	1,472	112,451
18 Parking Utility	11,274.35	1.66%	34,581	(11,274)	23,307	309	23,616
21 Madison Public Library	3,984.86	0.59%	12,223	(3,985)	8,238	109	8,347
22 Police Department	231,388.65	34.10%	709,729	(231,389)	478,340	6,344	484,684
23 Fire Department	106,080.75	15.63%	325,377	(106,081)	219,296	2,908	222,205
24 Public Health Madison and Dane Coun	2,846.02	0.42%	8,729	(2,846)	5,883	78	5,961
26 Public Works - Streets	55,615.35	8.20%	170,587	(55,615)	114,971	1,525	116,496
28 Public Works - Parks	19,110.18	2.82%	58,616	(19,110)	39,506	524	40,030
30 Public Works - Traffic Engineering	8,550.74	1.26%	26,227	(8,551)	17,677	0	17,677
35 Planning & Development-Building Insp	2,115.90	0.31%	6,490	(2,116)	4,374	58	4,432
52 All Other Depts./Programs	5,253.00	0.77%	16,112	(5,253)	10,859	144	11,003
53 Monona Police	4,900.00	0.72%	15,030	(4,900)	10,130	134	10,264
54 Monona Fire	1,222.55	0.18%	3,750	(1,223)	2,527	34	2,561
55 Dane Co. Emerg	2,500.00	0.37%	7,668	(2,500)	5,168	69	5,237
56 Dane Co. Sheriff	34,580.00	5.10%	106,066	(34,580)	71,486	948	72,434
57 Dane Co. Juv Detention	1,710.00	0.25%	5,245	(1,710)	3,535	47	3,582
59 Dane Co. Highway	5,000.00	0.74%	15,336	(5,000)	10,336	137	10,473
60 Madison College	3,060.00	0.45%	9,386	(3,060)	6,326	84	6,410
61 UW Hospital	7,260.00	1.07%	22,268	(7,260)	15,008	199	15,207
62 UW Police	59,097.00	8.71%	181,266	(59,097)	122,169	1,620	123,789
63 VA Hospital	4,820.00	0.71%	14,784	(4,820)	9,964	132	10,096
64 Overture Center	5,478.80	0.81%	16,805	(5,479)	11,326	150	11,476
65 WI Capitol Police	16,436.74	2.42%	50,416	(16,437)	33,979	451	34,430
Subtotal	678,545.27	100.00%	2,081,274	(678,545)	1,402,729	17,961	1,420,690
Direct Bills					678,545		678,545
Total					\$2,081,274		\$2,099,235

Basis Units: Actual Charges for Radio Operations
Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:30 Public Works - Traffic Engineering

Department	Radio Shop	General TE Svcs	Total
0 Direct Billed	\$678,545	\$0	\$678,545
12 Public Works - Engineering Svcs	27,989	0	27,989
13 Public Works - Fleet Svcs	2,740	0	2,740
14 Water Utility	37,100	0	37,100
17 Metro Transit	112,451	0	112,451
18 Parking Utility	23,616	0	23,616
21 Madison Public Library	8,347	0	8,347
22 Police Department	484,684	0	484,684
23 Fire Department	222,205	0	222,205
24 Public Health Madison and Dane Coun	5,961	0	5,961
26 Public Works - Streets	116,496	0	116,496
28 Public Works - Parks	40,030	0	40,030
30 Public Works - Traffic Engineering	17,677	0	17,677
35 Planning & Development-Building Insp	4,432	0	4,432
52 All Other Depts./Programs	11,003	0	11,003
53 Monona Police	10,264	0	10,264
54 Monona Fire	2,561	0	2,561
55 Dane Co. Emerg	5,237	0	5,237
56 Dane Co. Sheriff	72,434	0	72,434
57 Dane Co. Juv Detention	3,582	0	3,582
59 Dane Co. Highway	10,473	0	10,473
60 Madison College	6,410	0	6,410
61 UW Hospital	15,207	0	15,207
62 UW Police	123,789	0	123,789
63 VA Hospital	10,096	0	10,096
64 Overture Center	11,476	0	11,476
65 WI Capitol Police	34,430	0	34,430
Total	\$2,099,235	\$0	\$2,099,235

CITY OF MADISON, WISCONSIN

FY 2023 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 2023
7/1/2024

A. Department Costs

Dept:31 Department of Civil Rights

Description		Amount	General Admin	Internal Support	External Support
Personnel Costs					
Salaries	S1	1,738,603	262,007	710,045	766,550
Salary % Split			15.07%	40.84%	44.09%
Benefits	S	514,466	77,530	210,108	226,828
Subtotal - Personnel Costs		2,253,069	339,538	920,154	993,378
Services & Supplies Cost					
Purchasing Card Unallocated	S	0	0	0	0
Office Supplies	S	1,932	291	789	852
Copy Printing Supplies	S	2,442	368	997	1,076
Hardware Supplies	S	3,190	481	1,303	1,407
Software Licenses & Supplies	S	86	13	35	38
Postage	S	4,756	717	1,942	2,097
Work Supplies	S	1,295	195	529	571
Food & Beverage	S	4,124	622	1,684	1,818
Telephone	S	1,086	164	444	479
Telephone Maint	D	0	0	0	0
Cellular Telephone	S	1,140	172	466	503
Custodial Building Use Charges	S	38,770	5,843	15,834	17,094
Communication Device Rpr Maint	S	0	0	0	0
System and Software Maintenance	S	731	110	299	322
Recruitment	S	84	13	34	37
Mileage	S	32	5	13	14
Conferences and Training	S	46,584	7,020	19,025	20,539
Memberships	S	8,544	1,288	3,490	3,767
Legal Services	S	0	0	0	0
Storage Services	S	7	1	3	3
Consulting Services	S	813	122	332	358
Advertising Services	S	250	38	102	110
Interpreters Signing Services	P	170,787	0	0	170,787

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

ACTUAL FY 2023
7/1/2024

A. Department Costs

Dept:31 Department of Civil Rights

Description		Amount	General Admin	Internal Support	External Support
Other Services and Expenses	S	10,144	1,529	4,143	4,472
Grants	D	75,000	0	0	0
ID Charge from Insurance	S	7,107	1,071	2,902	3,133
ID Charge from Workers Comp	S	1,102	166	450	486
* Transfer in From Grants *	S	(27,328)	(4,118)	(11,161)	(12,049)
* Contributions & Donations *	S	(115,400)	(17,391)	(47,129)	(50,880)
Other Grants Expenditures	D	17,639	0	0	0
Subtotal - Services & Supplies		254,917	(1,282)	(3,475)	167,036
Department Cost Total		2,507,987	338,255	916,678	1,160,414
Adjustments to Cost					
Telephone Maint	D	0	0	0	0
Grants	D	(75,000)	0	0	0
Other Grants Expenditures	D	(17,639)	0	0	0
Subtotal - Adjustments		(92,639)	0	0	0
Total Costs After Adjustments		2,415,348	338,255	916,678	1,160,414
General Admin Distribution			(338,255)	162,656	175,600
Grand Total		<u>\$2,415,348</u>		<u>\$1,079,334</u>	<u>\$1,336,014</u>
				not allocated	

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

ACTUAL FY 2023
7/1/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:31 Department of Civil Rights

Department	First Incoming	Second Incoming	Internal Support	External Support
1 City-County Building	\$8,892	\$0	\$4,276	\$4,616
Subtotal - Building Depreciation	8,892	0	4,276	4,616
3 EAP Service Delivery	1,398	75	708	765
3 External EAP	167	0	81	87
Subtotal - Employee Assistance Progr	1,565	75	789	852
5 City Operational Oversight	10,728	1,595	5,926	6,397
Subtotal - Mayor	10,728	1,595	5,926	6,397
6 General Counsel & Representation	36,832	1,490	18,428	19,894
Subtotal - Attorney's Office	36,832	1,490	18,428	19,894
7 HR Services	9,246	452	4,664	5,035
7 Accomodation & FMLA Admin	5,991	313	3,032	3,273
7 Compensation & Hiring Admin	6,999	360	3,538	3,820
Subtotal - Human Resources	22,236	1,125	11,234	12,128
8 Help Desk	11,257	1,017	5,902	6,372
8 Network Operations	9,033	785	4,721	5,097
8 Media Services	2,773	241	1,449	1,565
8 Application Development	33,379	1,246	16,650	17,975
8 Web	6,708	583	3,506	3,785
8 Collaboration Tools	3,926	341	2,052	2,215
Subtotal - Information Technology	67,077	4,213	34,281	37,009
9 General Acctg & Reporting	4,530	173	2,261	2,441
9 Budget Management	8,599	446	4,350	4,696
9 Admin Support	107	9	56	60
9 Purchasing	3,745	195	1,895	2,045
9 Payroll	4,547	246	2,305	2,488
Subtotal - Finance Department	21,528	1,069	10,866	11,731
10 Insurance	10	0	5	5
Subtotal - Insurance	10	0	5	5
11 Workers Comp	2	0	1	1

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

ACTUAL FY 2023
7/1/2024

B. Incoming Costs - (Default Spread Salary%)

Dept:31 Department of Civil Rights

Department	First Incoming	Second Incoming	Internal Support	External Support
Subtotal - Workers Compensation	\$2	\$0	\$1	\$1
12 Facilities - General	16	0	8	9
Subtotal - Public Works - Engineering & Construction	16	0	8	9
31 Internal Support	0	7,241	3,482	3,759
Subtotal - Department of Civil Rights	0	7,241	3,482	3,759
39 Citywide Support	0	9,190	4,419	4,771
Subtotal - Common Council	0	9,190	4,419	4,771
Total Incoming	168,886	25,998	93,714	101,171
C. Total Allocated		\$2,610,232	\$1,173,048	\$1,437,185
			44.94%	55.06%

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

ACTUAL FY 2023
7/1/2024

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%	\$1,383	\$0	\$1,383	\$0	\$1,383
4 City Clerk	15.22	0.45%	5,261	0	5,261	66	5,327
5 Mayor	16.07	0.48%	5,554	0	5,554	0	5,554
6 Attorney's Office	25.39	0.76%	8,777	0	8,777	0	8,777
7 Human Resources	20.76	0.62%	7,175	0	7,175	0	7,175
8 Information Technology	58.64	1.75%	20,270	0	20,270	0	20,270
9 Finance Department	51.99	1.55%	17,970	0	17,970	0	17,970
12 Public Works - Engineering Svcs	154.93	4.61%	53,555	0	53,555	0	53,555
13 Public Works - Fleet Svcs	38.52	1.15%	13,316	0	13,316	0	13,316
14 Water Utility	133.82	3.99%	46,258	0	46,258	582	46,840
15 Sewer Utility	20.00	0.60%	6,913	0	6,913	87	7,000
16 Stormwater Utility	21.16	0.63%	7,314	0	7,314	92	7,406
17 Metro Transit	488.48	14.55%	168,854	0	168,854	2,125	170,978
18 Parking Utility	115.68	3.45%	39,989	0	39,989	503	40,492
19 Golf Enterprise	47.91	1.43%	16,560	0	16,560	208	16,768
20 Monona Terrace	78.71	2.34%	27,208	0	27,208	342	27,550
21 Madison Public Library	186.58	5.56%	64,495	0	64,495	811	65,307
22 Police Department	584.56	17.41%	202,065	0	202,065	2,542	204,607
23 Fire Department	444.39	13.24%	153,611	0	153,611	1,933	155,544
25 Office of Independent Monitor	2.09	0.06%	723	0	723	9	732
26 Public Works - Streets	259.54	7.73%	89,717	0	89,717	1,129	90,846
27 Public Works - Landfill	2.00	0.06%	691	0	691	9	700
28 Public Works - Parks	191.19	5.69%	66,087	0	66,087	832	66,919
29 Public Works - Transportation	5.00	0.15%	1,728	0	1,728	22	1,750
30 Public Works - Traffic Engineering	91.70	2.73%	31,698	0	31,698	0	31,698
31 Department of Civil Rights	20.95	0.62%	7,241	0	7,241	0	7,241
32 Assessor	26.70	0.80%	9,230	0	9,230	116	9,346
33 PCED-Office of the Director	5.50	0.16%	1,900	0	1,900	24	1,924
34 PCED-Economic Development Division	20.00	0.60%	6,913	0	6,913	87	7,000
35 Planning & Development-Building Insp	45.00	1.34%	15,555	0	15,555	196	15,751
36 Planning & Development-CDA Housing	55.18	1.64%	19,074	0	19,074	240	19,314
37 Planning & Development-Community E	46.18	1.38%	15,962	0	15,962	201	16,162
38 Planning & Development-Planning Divi	35.39	1.05%	12,233	0	12,233	154	12,387
39 Common Council	16.55	0.49%	5,722	0	5,722	72	5,794
40 Municipal Court	5.28	0.16%	1,825	0	1,825	23	1,848
45 Community Development Authority	2.00	0.06%	691	0	691	9	700
52 All Other Depts./Programs	20.32	0.61%	7,025	0	7,025	88	7,114

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

ACTUAL FY 2023
7/1/2024

Internal Support Allocations

Dept:31 Department of Civil Rights

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,357.37	100.00%	1,160,546	0	1,160,546	12,502	1,173,048
Direct Bills					0		0
Total					\$1,160,546		\$1,173,048

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:31 Department of Civil Rights

Department	Internal Support	External Support	Total
3 Employee Assistance Program	\$1,383	\$0	\$1,383
4 City Clerk	5,327	0	5,327
5 Mayor	5,554	0	5,554
6 Attorney's Office	8,777	0	8,777
7 Human Resources	7,175	0	7,175
8 Information Technology	20,270	0	20,270
9 Finance Department	17,970	0	17,970
12 Public Works - Engineering Svcs	53,555	0	53,555
13 Public Works - Fleet Svcs	13,316	0	13,316
14 Water Utility	46,840	0	46,840
15 Sewer Utility	7,000	0	7,000
16 Stormwater Utility	7,406	0	7,406
17 Metro Transit	170,978	0	170,978
18 Parking Utility	40,492	0	40,492
19 Golf Enterprise	16,768	0	16,768
20 Monona Terrace	27,550	0	27,550
21 Madison Public Library	65,307	0	65,307
22 Police Department	204,607	0	204,607
23 Fire Department	155,544	0	155,544
25 Office of Independent Monitor	732	0	732
26 Public Works - Streets	90,846	0	90,846
27 Public Works - Landfill	700	0	700
28 Public Works - Parks	66,919	0	66,919
29 Public Works - Transportation	1,750	0	1,750
30 Public Works - Traffic Engineering	31,698	0	31,698
31 Department of Civil Rights	7,241	0	7,241
32 Assessor	9,346	0	9,346
33 PCED-Office of the Director	1,924	0	1,924
34 PCED-Economic Development Division	7,000	0	7,000
35 Planning & Development-Building Insp	15,751	0	15,751
36 Planning & Development-CDA Housing	19,314	0	19,314
37 Planning & Development-Community C	16,162	0	16,162
38 Planning & Development-Planning Divi	12,387	0	12,387
39 Common Council	5,794	0	5,794
40 Municipal Court	1,848	0	1,848
45 Community Development Authority	700	0	700
52 All Other Depts./Programs	7,114	0	7,114
Total	\$1,173,048	\$0	\$1,173,048

CITY OF MADISON, WISCONSIN

FY 2023 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 2023
7/1/2024

A. Department Costs

Dept:39 Common Council

Description		Amount	General Admin	Citywide Support
Personnel Costs				
Salaries	S1	692,614	0	692,614
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	131,582	0	131,582
Subtotal - Personnel Costs		824,196	0	824,196
Services & Supplies Cost				
Supplies	S	56,173	0	56,173
Purchased Services	S	42,531	0	42,531
ID Charge from Insurance	S	46,058	0	46,058
ID Charge from Workers Comp	S	287	0	287
* Miscellaneous Revenue *	S	(18,208)	0	(18,208)
Subtotal - Services & Supplies		126,841	0	126,841
Department Cost Total		951,037	0	951,037
Adjustments to Cost				
Subtotal - Adjustments		0	0	0
Total Costs After Adjustments		951,037	0	951,037
General Admin Distribution			0	0
Grand Total		\$951,037		\$951,037

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

ACTUAL FY 2023
7/1/2024

B. Incoming Costs - (Default Spread Custom%)

Dept:39 Common Council

Department	First Incoming	Second Incoming	Citywide Support
1 City-County Building	\$2,949	\$0	\$2,949
Subtotal - Building Depreciation	2,949	0	2,949
3 EAP Service Delivery	2,801	151	2,952
3 Critical Incidents	661	36	697
3 External EAP	108	0	108
3 External CISM	98	0	98
Subtotal - Employee Assistance Progr	3,667	186	3,854
5 City Operational Oversight	8,478	1,261	9,738
Subtotal - Mayor	8,478	1,261	9,738
6 General Counsel & Representation	75,063	3,036	78,099
6 Legislative Services	352,900	13,491	366,391
Subtotal - Attorney's Office	427,963	16,527	444,490
7 HR Services	7,307	358	7,664
7 Compensation & Hiring Admin	5,531	284	5,815
Subtotal - Human Resources	12,838	642	13,480
8 Help Desk	5,434	491	5,925
8 Network Operations	7,138	620	7,758
8 Media Services	2,191	190	2,382
8 Application Development	19,131	714	19,845
8 Web	5,301	461	5,762
8 Collaboration Tools	3,103	270	3,372
Subtotal - Information Technology	42,298	2,746	45,044
9 General Acctg & Reporting	3,191	122	3,313
9 Budget Management	6,490	337	6,826
9 Admin Support	3,765	311	4,077
9 Purchasing	909	47	956
9 Payroll	3,593	195	3,788
Subtotal - Finance Department	17,948	1,012	18,960
10 Insurance	65	3	68

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

ACTUAL FY 2023
7/1/2024

B. Incoming Costs - (Default Spread Custom%)

Dept:39 Common Council

Department	First Incoming	Second Incoming	Citywide Support
Subtotal - Insurance	\$65	\$3	\$68
11 Workers Comp	0	0	0
Subtotal - Workers Compensation	0	0	0
12 Facilities - General	5	0	6
Subtotal - Public Works - Engineering &	5	0	6
31 Internal Support	5,722	72	5,794
Subtotal - Department of Civil Rights	5,722	72	5,794
39 Citywide Support	0	7,262	7,262
Subtotal - Common Council	0	7,262	7,262
Total Incoming	521,934	29,711	551,645
C. Total Allocated		\$1,502,682	\$1,502,682
			100.00%

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

ACTUAL FY 2023
7/1/2024

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%	\$1,755	\$0	\$1,755	\$0	\$1,755
4 City Clerk	15.22	0.45%	6,678	0	6,678	158	6,836
5 Mayor	16.07	0.48%	7,049	0	7,049	0	7,049
6 Attorney's Office	25.39	0.76%	11,140	0	11,140	0	11,140
7 Human Resources	20.76	0.62%	9,107	0	9,107	0	9,107
8 Information Technology	58.64	1.75%	25,727	0	25,727	0	25,727
9 Finance Department	51.99	1.55%	22,808	0	22,808	0	22,808
12 Public Works - Engineering Svcs	154.93	4.61%	67,973	0	67,973	0	67,973
13 Public Works - Fleet Svcs	38.52	1.15%	16,900	0	16,900	0	16,900
14 Water Utility	133.82	3.99%	58,710	0	58,710	1,391	60,102
15 Sewer Utility	20.00	0.60%	8,775	0	8,775	208	8,982
16 Stormwater Utility	21.16	0.63%	9,283	0	9,283	220	9,503
17 Metro Transit	488.48	14.55%	214,310	0	214,310	5,078	219,388
18 Parking Utility	115.68	3.45%	50,754	0	50,754	1,203	51,957
19 Golf Enterprise	47.91	1.43%	21,018	0	21,018	498	21,516
20 Monona Terrace	78.71	2.34%	34,533	0	34,533	818	35,351
21 Madison Public Library	186.58	5.56%	81,858	0	81,858	1,940	83,797
22 Police Department	584.56	17.41%	256,462	0	256,462	6,077	262,539
23 Fire Department	444.39	13.24%	194,964	0	194,964	4,620	199,584
25 Office of Independent Monitor	2.09	0.06%	918	0	918	22	940
26 Public Works - Streets	259.54	7.73%	113,869	0	113,869	2,698	116,567
27 Public Works - Landfill	2.00	0.06%	877	0	877	21	898
28 Public Works - Parks	191.19	5.69%	83,878	0	83,878	1,988	85,866
29 Public Works - Transportation	5.00	0.15%	2,194	0	2,194	52	2,246
30 Public Works - Traffic Engineering	91.70	2.73%	40,232	0	40,232	0	40,232
31 Department of Civil Rights	20.95	0.62%	9,190	0	9,190	0	9,190
32 Assessor	26.70	0.80%	11,714	0	11,714	278	11,992
33 PCED-Office of the Director	5.50	0.16%	2,412	0	2,412	57	2,469
34 PCED-Economic Development Division	20.00	0.60%	8,775	0	8,775	208	8,982
35 Planning & Development-Building Insp	45.00	1.34%	19,743	0	19,743	468	20,211
36 Planning & Development-CDA Housing	55.18	1.64%	24,209	0	24,209	574	24,783
37 Planning & Development-Community C	46.18	1.38%	20,258	0	20,258	480	20,739
38 Planning & Development-Planning Divi	35.39	1.05%	15,526	0	15,526	368	15,894
39 Common Council	16.55	0.49%	7,262	0	7,262	0	7,262
40 Municipal Court	5.28	0.16%	2,316	0	2,316	55	2,371
45 Community Development Authority	2.00	0.06%	877	0	877	21	898
52 All Other Depts./Programs	20.32	0.61%	8,916	0	8,916	211	9,128

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

ACTUAL FY 2023
7/1/2024

Citywide Support Allocations

Dept:39 Common Council

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	3,357.37	100.00%	1,472,971	0	1,472,971	29,711	1,502,682
Direct Bills					0		0
Total					\$1,472,971		\$1,502,682

Basis Units: # of Full Time Equivalent Employees

Source:

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

ACTUAL FY 2023
7/1/2024

Allocation Summary

Dept:39 Common Council

Department	Citywide Support	Total
3 Employee Assistance Program	\$1,755	\$1,755
4 City Clerk	6,836	6,836
5 Mayor	7,049	7,049
6 Attorney's Office	11,140	11,140
7 Human Resources	9,107	9,107
8 Information Technology	25,727	25,727
9 Finance Department	22,808	22,808
12 Public Works - Engineering Svcs	67,973	67,973
13 Public Works - Fleet Svcs	16,900	16,900
14 Water Utility	60,102	60,102
15 Sewer Utility	8,982	8,982
16 Stormwater Utility	9,503	9,503
17 Metro Transit	219,388	219,388
18 Parking Utility	51,957	51,957
19 Golf Enterprise	21,516	21,516
20 Monona Terrace	35,351	35,351
21 Madison Public Library	83,797	83,797
22 Police Department	262,539	262,539
23 Fire Department	199,584	199,584
25 Office of Independent Monitor	940	940
26 Public Works - Streets	116,567	116,567
27 Public Works - Landfill	898	898
28 Public Works - Parks	85,866	85,866
29 Public Works - Transportation	2,246	2,246
30 Public Works - Traffic Engineering	40,232	40,232
31 Department of Civil Rights	9,190	9,190
32 Assessor	11,992	11,992
33 PCED-Office of the Director	2,469	2,469
34 PCED-Economic Development Division	8,982	8,982
35 Planning & Development-Building Insp	20,211	20,211
36 Planning & Development-CDA Housing	24,783	24,783
37 Planning & Development-Community C	20,739	20,739
38 Planning & Development-Planning Divi	15,894	15,894
39 Common Council	7,262	7,262
40 Municipal Court	2,371	2,371
45 Community Development Authority	898	898
52 All Other Depts./Programs	9,128	9,128
Total	\$1,502,682	\$1,502,682



MGT