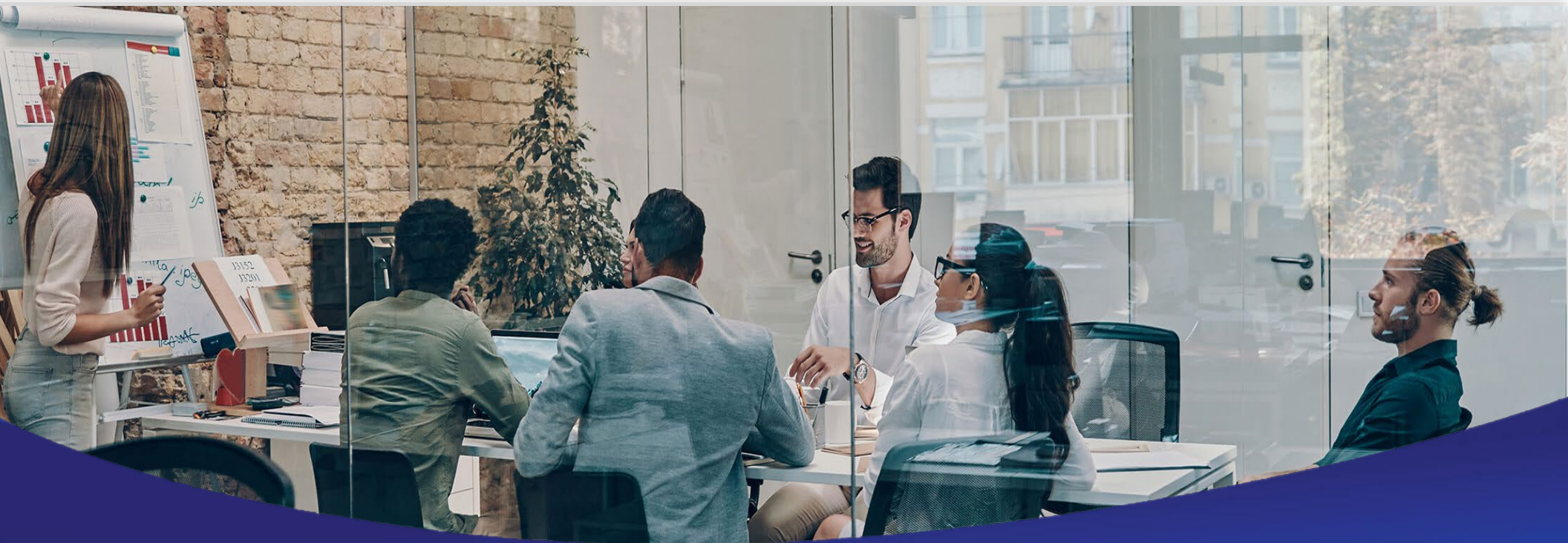




Full Cost Allocation Plan

City of Madison, Wisconsin

Based on Actual Expenditures for the Fiscal Year
2024

MGT.us

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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 2024. 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.

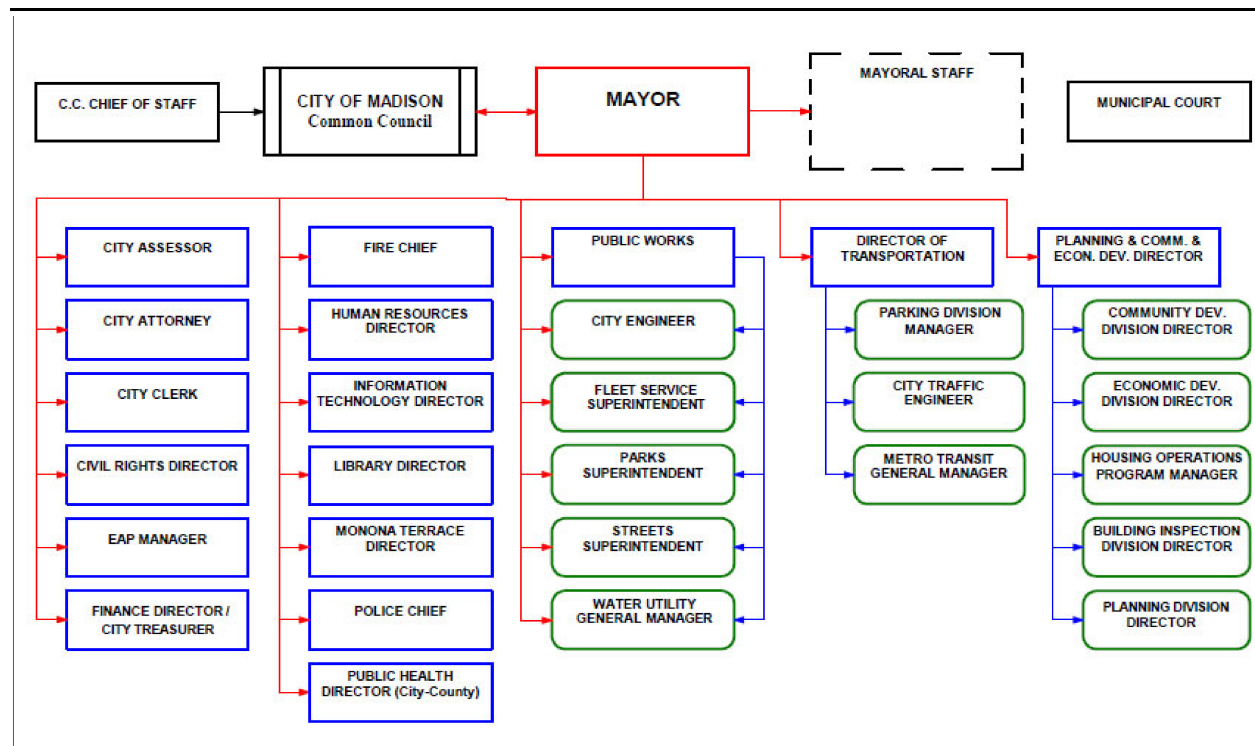
City personnel provided the expenditure and allocation data to MGT consultants. MGT consultants then prepared the Cost Allocation Plan utilizing a double step-down methodology.

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

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City Wide Cost Allocation Plan - FY2024 Actuals

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Summary Schedule

Seq #	Department Name	City Clerk	Water Utility	Sewer Utility	Stormwater Utility	Metro Transit	Parking Utility	Golf Enterprise
1	Building Depreciation	\$11,085	\$10,183	\$0	\$0	\$0	\$66,796	\$13,408
2	Equipment Depreciation	12,396	0	42,058	516	0	0	0
3	Employee Assistance Program	2,996	7,048	1,496	1,389	45,542	10,366	3,017
5	Mayor	16,366	85,282	18,103	16,811	314,598	71,606	36,508
6	Attorney's Office	110,744	0	0	0	54,784	12,842	0
7	Human Resources	22,968	126,053	25,406	23,594	607,016	111,488	51,236
8	Information Technology	238,135	681,498	72,079	67,086	1,208,704	406,436	110,879
9	Finance Department	191,651	305,407	97,068	66,152	294,852	283,135	63,970
10	Insurance	16	312	173	69	351	204	20
11	Workers Compensation	2	262	58	23	1,153	76	42
12	Public Works - Engineering Svcs	581	699	-37,341	-41,420	1,038	13,063	0
13	Public Works - Fleet Svcs	0	5	10,732	4,676	192	5,424	5,256
30	Public Works - Traffic Engineering	0	44,030	0	0	135,656	33,437	0
31	Department of Civil Rights	9,751	50,814	10,786	10,017	187,448	42,665	21,753
39	Common Council	12,943	67,448	14,317	13,296	248,810	56,632	28,873
Total Current Allocations		\$629,634	\$1,379,041	\$254,934	\$162,208	\$3,100,144	\$1,114,171	\$334,962

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Summary Schedule

Seq #	Department Name	Monona Terrace	Madison Public Library	Police Department	Fire Department	Public Health Madison and Dane County	Office of Independent Monitor	Public Works - Streets
1	Building Depreciation	\$0	\$1,627,406	\$885,727	\$1,340,068	\$34,391	\$2,139	\$633,448
2	Equipment Depreciation	0	747,954	491,690	436,349	0	0	390,786
3	Employee Assistance Program	18,355	37,130	135,075	103,106	46,829	531	13,178
5	Mayor	57,523	116,363	365,329	278,865	0	1,665	159,449
6	Attorney's Office	14,135	59,654	829,037	55,369	100,245	0	108
7	Human Resources	85,358	179,510	407,238	411,619	0	2,336	246,343
8	Information Technology	285,313	420,629	2,545,381	1,626,541	975,322	14,908	533,948
9	Finance Department	84,989	251,549	334,359	226,436	287,957	2,681	364,678
10	Insurance	197	197	1,908	370	0	1	497
11	Workers Compensation	57	27	1,348	1,536	0	0	583
12	Public Works - Engineering Svcs	0	5,089	583,344	460,717	2,380	27	232,582
13	Public Works - Fleet Svcs	50	464	87,219	93,719	2,190	0	343,548
30	Public Works - Traffic Engineering	0	9,906	578,475	268,156	7,075	0	138,232
31	Department of Civil Rights	34,274	69,333	217,676	166,157	0	992	95,005
39	Common Council	45,494	92,030	288,932	220,549	0	1,316	126,105
Total Current Allocations		\$625,744	\$3,617,240	\$7,752,736	\$5,689,557	\$1,456,389	\$26,596	\$3,278,490

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Summary Schedule

Seq #	Department Name	Public Works - Landfill	Public Works - Parks	Public Works - Transportation	Assessor	PCED-Office of the Director	PCED-Economic Development Division	Planning & Development- Building Inspection Division
1	Building Depreciation	\$8,674	\$2,164,871	\$24,290	\$10,473	\$188,114	\$619,591	\$269,557
2	Equipment Depreciation	4,234	239,977	9,600	0	15,101	2,032	0
3	Employee Assistance Program	103	9,443	258	3,015	628	2,509	5,646
5	Mayor	1,248	114,257	3,121	16,469	3,125	12,485	28,090
6	Attorney's Office	0	0	37,718	185,264	29,201	218,018	197,095
7	Human Resources	1,752	183,499	4,380	23,692	6,121	22,151	44,052
8	Information Technology	34,780	713,357	15,683	112,769	13,408	122,084	176,585
9	Finance Department	19,528	285,516	5,829	12,193	4,081	80,072	173,101
10	Insurance	9	237	2	9	2	17	290
11	Workers Compensation	0	319	0	20	0	3	41
12	Public Works - Engineering Svcs	-2,946	14,681	3,476	131	5,260	18,890	38,742
13	Public Works - Fleet Svcs	1,335	55,408	0	0	0	0	232
30	Public Works - Traffic Engineering	0	47,507	0	0	0	0	5,260
31	Department of Civil Rights	744	68,079	1,860	9,813	1,862	7,439	16,737
39	Common Council	987	90,364	2,468	13,025	2,471	9,874	22,216
Total Current Allocations		\$70,449	\$3,987,514	\$108,685	\$386,873	\$269,374	\$1,115,165	\$977,645

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Summary Schedule

Seq #	Department Name	Planning & Development- CDA Housing Operations	Planning & Development- Community Development Division	Planning & Development- Planning Division	Municipal Court	TID #37-Union Corners	TID #39- Stoughton Road	TID #42-Wingra
1	Building Depreciation	\$190,858	\$276,189	\$190,536	\$5,389	\$0	\$0	\$0
2	Equipment Depreciation	0	1,290	73,748	0	0	0	0
3	Employee Assistance Program	6,964	5,600	4,428	1,029	0	0	0
5	Mayor	34,648	27,860	22,031	3,224	0	0	0
6	Attorney's Office	4,974	38,725	60,928	0	0	0	0
7	Human Resources	54,412	41,415	33,233	5,103	0	0	0
8	Information Technology	250,789	331,071	119,296	27,312	0	0	0
9	Finance Department	541,409	160,448	167,011	11,730	0	0	0
10	Insurance	152	77	12	2	0	0	0
11	Workers Compensation	41	4	4	0	0	0	0
12	Public Works - Engineering Svcs	107,839	136,404	33,430	67	0	0	0
13	Public Works - Fleet Svcs	1,399	0	0	0	0	0	0
30	Public Works - Traffic Engineering	0	0	0	0	0	0	0
31	Department of Civil Rights	20,644	16,600	13,127	1,921	0	0	0
39	Common Council	27,402	22,034	17,424	2,550	0	0	0
Total Current Allocations		\$1,241,529	\$1,057,717	\$735,209	\$58,327	\$0	\$0	\$0

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Summary Schedule

Seq #	Department Name	TID #46- Research Park	Community Development Authority	Room Tax Commission	Debt Service	Capital Projects	Special Assessment Revolving Fund	Impact Fees
1	Building Depreciation	\$0	\$3,279	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	Employee Assistance Program	0	251	0	0	0	0	0
5	Mayor	0	1,248	0	0	0	0	0
6	Attorney's Office	0	87,738	13,064	0	0	0	0
7	Human Resources	0	4,067	0	0	0	0	0
8	Information Technology	0	2,621	0	0	0	0	0
9	Finance Department	0	3,620	48,144	41,466	615,846	9,963	5,647
10	Insurance	0	0	0	0	0	0	0
11	Workers Compensation	0	0	0	0	0	0	0
12	Public Works - Engineering Svcs	0	-80,430	0	0	0	0	0
13	Public Works - Fleet Svcs	0	244	0	0	0	0	0
30	Public Works - Traffic Engineering	0	0	0	0	0	0	0
31	Department of Civil Rights	0	744	0	0	0	0	0
39	Common Council	0	987	0	0	0	0	0
Total Current Allocations		\$0	\$24,369	\$61,208	\$41,466	\$615,846	\$9,963	\$5,647

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Summary Schedule

Seq #	Department Name	City Channel/Media Services	All Other Depts./Programs	Monona Police	Monona Fire	Dane Co. Emerg	Dane Co. Sheriff	Dane Co. Juv Detention
1	Building Depreciation	\$7,308	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	Employee Assistance Program	0	17,987	0	0	0	0	0
5	Mayor	0	23,014	0	0	0	0	0
6	Attorney's Office	0	146,659	0	0	0	0	0
7	Human Resources	0	32,299	0	0	0	0	0
8	Information Technology	0	48,312	0	0	0	0	0
9	Finance Department	0	1,613,395	0	0	0	0	0
10	Insurance	0	0	0	0	0	0	0
11	Workers Compensation	0	0	0	0	0	0	0
12	Public Works - Engineering Svcs	91	3,653	0	0	0	0	0
13	Public Works - Fleet Svcs	0	0	0	0	0	0	0
30	Public Works - Traffic Engineering	0	13,059	15,736	3,039	6,215	49,918	4,251
31	Department of Civil Rights	0	13,713	0	0	0	0	0
39	Common Council	0	18,201	0	0	0	0	0
Total Current Allocations		\$7,399	\$1,930,292	\$15,736	\$3,039	\$6,215	\$49,918	\$4,251

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Summary Schedule

Seq #	Department Name	Dane Co. PSC	Dane Co. Highway	Madison College	UW Hospital	UW Police	VA Hospital	Overture Center
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
3	Employee Assistance Program	0	0	0	0	0	0	0
5	Mayor	0	0	0	0	0	0	0
6	Attorney's Office	0	0	0	0	0	0	0
7	Human Resources	0	0	0	0	0	0	0
8	Information Technology	0	0	0	0	0	0	0
9	Finance Department	0	0	0	0	0	0	0
10	Insurance	0	0	0	0	0	0	0
11	Workers Compensation	0	0	0	0	0	0	0
12	Public Works - Engineering Svcs	0	0	0	0	0	0	0
13	Public Works - Fleet Svcs	0	0	0	0	0	0	0
30	Public Works - Traffic Engineering	0	0	7,607	18,048	147,640	15,811	13,620
31	Department of Civil Rights	0	0	0	0	0	0	0
39	Common Council	0	0	0	0	0	0	0
Total Current Allocations		\$0	\$0	\$7,607	\$18,048	\$147,640	\$15,811	\$13,620

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Summary Schedule

Seq #	Department Name	WI Capitol Police	General Gov / Unallowable	Subtotal	Not Allocated	Residual Costs	Total
1	Building Depreciation	\$0	\$0	\$8,583,780	\$0	\$0	\$8,583,780
2	Equipment Depreciation	0	0	2,467,730	0	0	2,467,730
3	Employee Assistance Program	0	0	483,918	0	0	483,918
5	Mayor	0	0	1,829,288	0	0	1,829,288
6	Attorney's Office	0	0	2,256,300	0	0	2,256,300
7	Human Resources	0	0	2,756,339	0	0	2,756,339
8	Information Technology	0	0	11,154,924	0	-0	11,154,924
9	Finance Department	0	0	6,653,884	0	0	6,653,884
10	Insurance	0	0	5,125	0	0	5,125
11	Workers Compensation	0	0	5,599	0	0	5,599
12	Public Works - Engineering Svcs	0	5,967,314	7,467,361	0	0	7,467,361
13	Public Works - Fleet Svcs	0	0	612,094	0	0	612,094
30	Public Works - Traffic Engineering	46,512	8,481,324	10,090,514	0	0	10,090,514
31	Department of Civil Rights	0	1,933,480	3,023,433	0	-0	3,023,433
39	Common Council	0	0	1,446,750	0	0	1,446,750
Total Current Allocations		\$46,512	\$16,382,118	\$58,837,039	\$0	\$0	\$58,837,039

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals
Building Depreciation

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

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

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City Wide Cost Allocation Plan - FY2024 Actuals

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A. Department Costs

**Seq. 1: Building
Depreciation**

Description	Type	Amount	General Admin	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific
Personnel Costs							
Salaries		\$0	\$0	\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0	\$0	\$0
Services & Supplies Cost							
Building Depreciation Expense	P	9,474,923	0	324,551	1,426,445	16,211	7,707,715
Subtotal - Services & Supplies		\$9,474,923	\$0	\$324,551	\$1,426,445	\$16,211	\$7,707,715
Department Cost Total		\$9,474,923	\$0	\$324,551	\$1,426,445	\$16,211	\$7,707,715
Adjustments to Cost							
Subtotal - Adjustments		\$0	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		9,474,923	0	324,551	1,426,445	16,211	7,707,715
General Admin Distribution			0	0	0	0	0
Grand Total		\$9,474,923	\$0	\$324,551	\$1,426,445	\$16,211	\$7,707,715

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City Wide Cost Allocation Plan - FY2024 Actuals

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B. Incoming Costs (Default Spread Expenditures)

Seq. 1: Building Depreciation

Seq #	Department/Cost Pool	First Incoming	Second Incoming	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific
6	General Counsel & Representation	\$0	\$2,418	\$83	\$364	\$4	\$1,967
	Subtotal - Attorney's Office	0	2,418	83	364	4	1,967
Total Incoming		\$0	\$2,418	\$83	\$364	\$4	\$1,967
C. Total Allocated			\$9,477,340	\$324,634	\$1,426,809	\$16,215	\$7,709,682
				3.43%	15.05%	0.17%	81.35%

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City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Details

Cost Pool 1: City-County Building

Seq. 1: Building Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	City Clerk	4,311	3.41%	\$11,082	\$0	\$11,082	\$3	\$11,085
5	Mayor	3,160	2.50%	8,123	0	8,123	2	8,125
6	Attorney's Office	4,730	3.75%	12,159	0	12,159	3	12,162
8	Information Technology	12,518	9.92%	32,180	0	32,180	8	32,188
9	Finance Department	10,803	8.56%	27,771	0	27,771	7	27,778
12	Public Works - Engineering Svcs	8,221	6.51%	21,133	0	21,133	5	21,139
22	Police Department	54,578	43.23%	140,302	0	140,302	36	140,337
24	Public Health Madison and Dane County	13,120	10.39%	33,727	0	33,727	9	33,736
25	Office of Independent Monitor	832	0.66%	2,139	0	2,139	1	2,139
31	Department of Civil Rights	3,413	2.70%	8,774	0	8,774	2	8,776
32	Assessor	4,073	3.23%	10,470	0	10,470	3	10,473
39	Common Council	1,555	1.23%	3,997	0	3,997	1	3,998
40	Municipal Court	2,096	1.66%	5,388	0	5,388	1	5,389
51	City Channel/Media Services	2,842	2.25%	7,306	0	7,306	2	7,308
Subtotal		126,252	100.00%	\$324,551	\$0	\$324,551	\$83	\$324,634
Direct Bills						0		0
Total						\$324,551		\$324,634

Allocation Basis Units: Usable Square Footage Occupied by Department City-County Building

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Details

Cost Pool 2: Madison Municipal Building

Seq. 1: Building Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7	Human Resources	3,900	10.99%	\$156,796	\$0	\$156,796	\$40	\$156,836
18	Parking Utility	1,661	4.68%	66,779	0	66,779	17	66,796
29	Public Works - Transportation	604	1.70%	24,283	0	24,283	6	24,290
30	Public Works - Traffic Engineering	3,661	10.32%	147,188	0	147,188	38	147,225
33	PCED-Office of the Director	901	2.54%	36,224	0	36,224	9	36,233
34	PCED-Economic Development Division	3,268	9.21%	131,387	0	131,387	34	131,421
35	Planning & Development-Building Inspection Division	6,703	18.89%	269,489	0	269,489	69	269,557
36	Planning & Development-CDA Housing Operations	4,746	13.38%	190,809	0	190,809	49	190,858
37	Planning & Development-Community Development Division	5,298	14.93%	213,002	0	213,002	54	213,056
38	Planning & Development-Planning Division	4,738	13.35%	190,487	0	190,487	49	190,536
Subtotal		35,480	100.00%	\$1,426,445	\$0	\$1,426,445	\$364	\$1,426,809
Direct Bills						0		0
Total						\$1,426,445		\$1,426,809

Allocation Basis Units: Usable Square Footage Occupied by Department Madison Municipal Building

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Allocation Details

Cost Pool 3: Fairchild Building

Seq. 1: Building Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	Public Works - Engineering Svcs	6,800	17.00%	\$2,756	\$0	\$2,756	\$1	\$2,757
22	Police Department	19,600	49.00%	7,944	0	7,944	2	7,946
28	Public Works - Parks	13,600	34.00%	5,512	0	5,512	1	5,513
Subtotal		40,000	100.00%	\$16,211	\$0	\$16,211	\$4	\$16,215
Direct Bills						0		0
Total						\$16,211		\$16,215

Allocation Basis Units: Usable Square Footage Occupied by Department Fairchild Building

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Allocation Details

Cost Pool 4: Department Specific

Seq. 1: Building Depreciation

Seq #	Department Name	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	3,506.77	0.05%	3,507	0	3,507	1	3,508
8	Information Technology	12,805.16	0.17%	12,805	0	12,805	3	12,808
9	Finance Department	8,917.15	0.12%	8,917	0	8,917	2	8,919
12	Public Works - Engineering Svcs	417,657.62	5.42%	417,658	0	417,658	107	417,764
14	Water Utility	10,180.18	0.13%	10,180	0	10,180	3	10,183
19	Golf Enterprise	13,404.75	0.17%	13,405	0	13,405	3	13,408
21	Madison Public Library	1,626,990.37	21.11%	1,626,990	0	1,626,990	415	1,627,406
22	Police Department	737,255.51	9.57%	737,256	0	737,256	188	737,444
23	Fire Department	1,339,726.39	17.38%	1,339,726	0	1,339,726	342	1,340,068
24	Public Health Madison and Dane County	655.00	0.01%	655	0	655	0	655
26	Public Works - Streets	633,286.08	8.22%	633,286	0	633,286	162	633,448
27	Public Works - Landfill	8,671.68	0.11%	8,672	0	8,672	2	8,674
28	Public Works - Parks	2,158,807.00	28.01%	2,158,807	0	2,158,807	551	2,159,358
30	Public Works - Traffic Engineering	28,959.45	0.38%	28,959	0	28,959	7	28,967
33	PCED-Office of the Director	151,841.96	1.97%	151,842	0	151,842	39	151,881
34	PCED-Economic Development Division	488,045.95	6.33%	488,046	0	488,046	125	488,170
37	Planning & Development-Community Development Division	63,116.45	0.82%	63,116	0	63,116	16	63,133
45	Community Development Authority	3,278.57	0.04%	3,279	0	3,279	1	3,279
Subtotal		7,707,715.35	100.00%	\$7,707,715	\$0	\$7,707,715	\$1,967	\$7,709,682
Direct Bills						0		0
Total						\$7,707,715		\$7,709,682

Allocation Basis Units: Buiding Depreciation by Dept

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Allocation Summary

Seq. 1: Building Depreciation

Seq #	Department Name	City-County Building	Madison Municipal Building	Fairchild Building	Department Specific	Total
4	City Clerk	\$11,085	\$0	\$0	\$0	\$11,085
5	Mayor	8,125	0	0	609	8,735
6	Attorney's Office	12,162	0	0	3,508	15,670
7	Human Resources	0	156,836	0	0	156,836
8	Information Technology	32,188	0	0	12,808	44,996
9	Finance Department	27,778	0	0	8,919	36,697
12	Public Works - Engineering Svcs	21,139	0	2,757	417,764	441,660
14	Water Utility	0	0	0	10,183	10,183
18	Parking Utility	0	66,796	0	0	66,796
19	Golf Enterprise	0	0	0	13,408	13,408
21	Madison Public Library	0	0	0	1,627,406	1,627,406
22	Police Department	140,337	0	7,946	737,444	885,727
23	Fire Department	0	0	0	1,340,068	1,340,068
24	Public Health Madison and Dane County	33,736	0	0	655	34,391
25	Office of Independent Monitor	2,139	0	0	0	2,139
26	Public Works - Streets	0	0	0	633,448	633,448
27	Public Works - Landfill	0	0	0	8,674	8,674
28	Public Works - Parks	0	0	5,513	2,159,358	2,164,871
29	Public Works - Transportation	0	24,290	0	0	24,290
30	Public Works - Traffic Engineering	0	147,225	0	28,967	176,192
31	Department of Civil Rights	8,776	0	0	0	8,776
32	Assessor	10,473	0	0	0	10,473
33	PCED-Office of the Director	0	36,233	0	151,881	188,114
34	PCED-Economic Development Division	0	131,421	0	488,170	619,591
35	Planning & Development-Building Inspection Division	0	269,557	0	0	269,557
36	Planning & Development-CDA Housing Operations	0	190,858	0	0	190,858
37	Planning & Development-Community Development Division	0	213,056	0	63,133	276,189
38	Planning & Development-Planning Division	0	190,536	0	0	190,536
39	Common Council	3,998	0	0	0	3,998
40	Municipal Court	5,389	0	0	0	5,389
45	Community Development Authority	0	0	0	3,279	3,279
51	City Channel/Media Services	7,308	0	0	0	7,308
Direct Bills		\$0	\$0	\$0	\$0	\$0
Total		\$324,634	\$1,426,809	\$16,215	\$7,709,682	\$9,477,340

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals
Equipment Depreciation

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

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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A. Department Costs

**Seq. 2: Equipment
Depreciation**

Description	Type	Amount	General Admin	Equipment Depreciation	Lease & SBITA Amortization
Personnel Costs					
Salaries		\$0	\$0	\$0	\$0
Fringe Benefits		0	0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0	\$0
Services & Supplies Cost					
Equipment Depreciation Expense	P	3,522,094	0	3,522,094	0
Lease & SBITA Amortization Expense	P	2,033,996	0	0	2,033,996
Subtotal - Services & Supplies		\$5,556,090	\$0	\$3,522,094	\$2,033,996
Department Cost Total		\$5,556,090	\$0	\$3,522,094	\$2,033,996
Adjustments to Cost					
Subtotal - Adjustments		\$0	\$0	\$0	\$0
Total Costs After Adjustments		5,556,090	0	3,522,094	2,033,996
General Admin Distribution			0	0	0
Grand Total		\$5,556,090	\$0	\$3,522,094	\$2,033,996

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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B. Incoming Costs (Default Spread Expenditures)

**Seq. 2: Equipment
Depreciation**

No Incoming Costs

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Details

Cost Pool 1: Equipment Depreciation

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	City Clerk	12,395.88	0.35%	\$12,396	\$0	\$12,396	\$0	\$12,396
8	Information Technology	484,440.58	13.75%	484,441	0	484,441	0	484,441
12	Public Works - Engineering Svcs	83,452.12	2.37%	83,452	0	83,452	0	83,452
13	Public Works - Fleet Svcs	147,017.16	4.17%	147,017	0	147,017	0	147,017
15	Sewer Utility	42,057.80	1.19%	42,058	0	42,058	0	42,058
16	Stormwater Utility	516.19	0.01%	516	0	516	0	516
21	Madison Public Library	747,954.03	21.24%	747,954	0	747,954	-0	747,954
22	Police Department	491,689.75	13.96%	491,690	0	491,690	-0	491,690
23	Fire Department	436,348.95	12.39%	436,349	0	436,349	-0	436,349
26	Public Works - Streets	390,785.78	11.10%	390,786	0	390,786	-0	390,786
27	Public Works - Landfill	4,233.60	0.12%	4,234	0	4,234	0	4,234
28	Public Works - Parks	239,977.37	6.81%	239,977	0	239,977	-0	239,977
29	Public Works - Transportation	9,600.04	0.27%	9,600	0	9,600	0	9,600
30	Public Works - Traffic Engineering	339,454.14	9.64%	339,454	0	339,454	-0	339,454
33	PCED-Office of the Director	15,101.36	0.43%	15,101	0	15,101	0	15,101
34	PCED-Economic Development Division	2,031.50	0.06%	2,032	0	2,032	0	2,032
37	Planning & Development-Community Development Division	1,289.90	0.04%	1,290	0	1,290	0	1,290
38	Planning & Development-Planning Division	73,748.16	2.09%	73,748	0	73,748	0	73,748
Subtotal		3,522,094.31	100.00%	\$3,522,094	\$0	\$3,522,094	-\$0	\$3,522,094
Direct Bills						0		0
Total						\$3,522,094		\$3,522,094

Allocation Basis Units: General Fund Equipment Depreciation by Dept

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City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Details

Cost Pool 2: Lease & SBITA Amortization

Seq. 2: Equipment Depreciation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6	Attorney's Office	23,586.72	1.16%	\$23,587	\$0	\$23,587	\$0	\$23,587
8	Information Technology	1,983,275.62	97.51%	1,983,276	0	1,983,276	0	1,983,276
9	Finance Department	24,813.03	1.22%	24,813	0	24,813	0	24,813
30	Public Works - Traffic Engineering	2,320.80	0.11%	2,321	0	2,321	0	2,321
Subtotal		2,033,996.17	100.00%	\$2,033,996	\$0	\$2,033,996	\$0	\$2,033,996
Direct Bills						0		0
Total						\$2,033,996		\$2,033,996

Allocation Basis Units: Central Service Amortization by Department

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Summary

Seq. 2: Equipment Depreciation

Seq #	Department Name	Equipment Depreciation	Lease & SBITA Amortization	Total
4	City Clerk	\$12,396	\$0	\$12,396
6	Attorney's Office	0	23,587	23,587
8	Information Technology	484,441	1,983,276	2,467,716
9	Finance Department	0	24,813	24,813
12	Public Works - Engineering Svcs	83,452	0	83,452
13	Public Works - Fleet Svcs	147,017	0	147,017
15	Sewer Utility	42,058	0	42,058
16	Stormwater Utility	516	0	516
21	Madison Public Library	747,954	0	747,954
22	Police Department	491,690	0	491,690
23	Fire Department	436,349	0	436,349
26	Public Works - Streets	390,786	0	390,786
27	Public Works - Landfill	4,234	0	4,234
28	Public Works - Parks	239,977	0	239,977
29	Public Works - Transportation	9,600	0	9,600
30	Public Works - Traffic Engineering	339,454	2,321	341,775
33	PCED-Office of the Director	15,101	0	15,101
34	PCED-Economic Development Division	2,032	0	2,032
37	Planning & Development-Community Development Division	1,290	0	1,290
38	Planning & Development-Planning Division	73,748	0	73,748
Direct Bills		\$0	\$0	\$0
Total		\$3,522,094	\$2,033,996	\$5,556,090

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals
Employee Assistance Program

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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
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A. Department Costs

**Seq. 3: Employee
Assistance
Program**

Description	Type	Amount	General Admin	EAP Service Delivery	Critical Incidents	External EAP	External CISM
Personnel Costs							
Salaries	S1	\$323,870	\$89,453	\$180,331	\$54,086	\$0	\$0
Fringe Benefits	S	116,722	32,239	64,991	19,493	0	0
Subtotal - Personnel Costs		\$440,593	\$121,692	\$245,322	\$73,579	\$0	\$0
Services & Supplies Cost							
53110 - OFFICE SUPPLIES	S	23	6	13	4	0	0
53120 - COPY PRINTING SUPPLIES	S	109	30	61	18	0	0
53140 - HARDWARE SUPPLIES	S	188	52	105	31	0	0
53150 - POSTAGE	S	2,400	663	1,336	401	0	0
53155 - PROGRAM SUPPLIES	S	2,649	732	1,475	442	0	0
53165 - BOOKS AND SUBSCRIPTIONS	S	59	16	33	10	0	0
53250 - FOOD AND BEVERAGE	S	174	48	97	29	0	0
54120 - TELEPHONE	S	156	43	87	26	0	0
54121 - CELLULAR TELEPHONE	S	870	240	485	145	0	0
54130 - SYSTEMS COMMUNICATION INTERNET	S	468	129	261	78	0	0
54230 - FACILITY RENTAL	S	190	52	106	32	0	0
54232 - CUSTODIAL BUILDING USE CHARGES	S	2,175	601	1,211	363	0	0
54510 - RECRUITMENT	S	14	4	8	2	0	0
54515 - MILEAGE	S	231	64	129	39	0	0
54520 - CONFERENCES AND TRAINING	S	1,761	486	981	294	0	0
54535 - MEMBERSHIPS	S	525	145	293	88	0	0
54645 - CONSULTING SERVICES	P	35,824	0	0	0	29,224	6,600
54685 - SECURITY SERVICES	S	558	154	311	93	0	0
56112 - PRINCIPAL LEASES	D	6,498	0	0	0	0	0
56212 - INTEREST LEASES	D	462	0	0	0	0	0
57175 - ID CHARGE FROM INSURANCE	S	807	223	449	135	0	0
57176 - ID CHARGE FROM WORKERS COMP	S	201	56	112	34	0	0
Subtotal - Services & Supplies		\$56,343	\$3,745	\$7,550	\$2,264	\$29,224	\$6,600
Department Cost Total		\$496,936	\$125,437	\$252,872	\$75,843	\$29,224	\$6,600

Adjustments to Cost

56112 - PRINCIPAL LEASES	D	-6,498	0	0	0	0	0
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City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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A. Department Costs

**Seq. 3: Employee
Assistance
Program**

Description	Type	Amount	General Admin	EAP Service Delivery	Critical Incidents	External EAP	External CISM
56212 - INTEREST LEASES	D	-462	0	0	0	0	0
Subtotal - Adjustments		-\$6,960	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		489,976	125,437	252,872	75,843	29,224	6,600
General Admin Distribution			-125,437	96,495	28,942	0	0
Grand Total		\$489,976	-\$0	\$349,367	\$104,785	\$29,224	\$6,600

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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B. Incoming Costs (Default Spread Salary)

Seq. 3: Employee Assistance Program

Seq #	Department/Cost Pool	First Incoming	Second Incoming	EAP Service Delivery	Critical Incidents	External EAP	External CISM
3	EAP Service Delivery	\$0	\$372	\$286	\$86	\$0	\$0
3	Critical Incidents	0	23	18	5	0	0
3	External EAP	0	31	24	7	0	0
	Subtotal - Employee Assistance Program	0	426	327	98	0	0
5	City Operational Oversight	0	2,155	1,658	497	0	0
	Subtotal - Mayor	0	2,155	1,658	497	0	0
6	General Counsel & Representation	0	6,368	4,899	1,469	0	0
	Subtotal - Attorney's Office	0	6,368	4,899	1,469	0	0
7	HR Services	0	2,024	1,557	467	0	0
7	Accommodation & FMLA Admin	0	3,276	2,520	756	0	0
7	Compensation & Hiring Admin	0	1,286	990	297	0	0
	Subtotal - Human Resources	0	6,586	5,067	1,520	0	0
8	Help Desk	0	1,252	963	289	0	0
8	Network Operations	0	1,987	1,529	458	0	0
8	Media Services	0	581	447	134	0	0
8	Application Development	0	7,567	5,821	1,746	0	0
8	Web	0	1,402	1,078	323	0	0
8	Collaboration Tools	0	838	645	193	0	0
	Subtotal - Information Technology	0	13,626	10,482	3,144	0	0
9	General Acctg & Reporting	0	1,428	1,099	330	0	0
9	Budget Management	0	530	408	122	0	0
9	Purchasing	0	743	571	171	0	0
9	Payroll	0	857	659	198	0	0
	Subtotal - Finance Department	0	3,558	2,737	821	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	1,470	1,131	339	0	0
	Subtotal - Department of Civil Rights	0	1,470	1,131	339	0	0
39	Citywide Support	0	1,919	1,476	443	0	0
	Subtotal - Common Council	0	1,919	1,476	443	0	0
Total Incoming		\$0	\$36,111	\$27,779	\$8,332	\$0	\$0
C. Total Allocated			\$526,087	\$377,146	\$113,117	\$29,224	\$6,600
				71.69%	21.50%	5.56%	1.25%

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Details

Cost Pool 1: EAP Service Delivery

Seq. 3: Employee Assistance Program

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	0.50	0.11%	\$372	\$0	\$372	\$0	\$372
4	City Clerk	3.30	0.70%	2,435	0	2,435	194	2,629
5	Mayor	3.19	0.67%	2,350	0	2,350	187	2,537
6	Attorney's Office	3.32	0.70%	2,447	0	2,447	195	2,642
7	Human Resources	2.61	0.55%	1,920	0	1,920	153	2,073
8	Information Technology	7.72	1.63%	5,693	0	5,693	453	6,146
9	Finance Department	6.47	1.36%	4,769	0	4,769	380	5,148
12	Public Works - Engineering Svcs	8.43	1.78%	6,214	0	6,214	495	6,709
13	Public Works - Fleet Svcs	2.21	0.47%	1,631	0	1,631	130	1,760
14	Water Utility	7.64	1.61%	5,633	0	5,633	448	6,081
15	Sewer Utility	1.62	0.34%	1,196	0	1,196	95	1,291
16	Stormwater Utility	1.51	0.32%	1,110	0	1,110	88	1,199
17	Metro Transit	46.43	9.80%	34,223	0	34,223	2,724	36,947
18	Parking Utility	10.57	2.23%	7,790	0	7,790	620	8,410
19	Golf Enterprise	3.27	0.69%	2,411	0	2,411	192	2,603
20	Monona Terrace	19.44	4.10%	14,329	0	14,329	1,141	15,469
21	Madison Public Library	39.33	8.30%	28,986	0	28,986	2,307	31,293
22	Police Department	101.42	21.40%	74,753	0	74,753	5,950	80,704
23	Fire Department	77.42	16.33%	57,061	0	57,061	4,542	61,603
24	Public Health Madison and Dane County	35.16	7.42%	25,916	0	25,916	2,063	27,979
25	Office of Independent Monitor	0.56	0.12%	415	0	415	33	448
26	Public Works - Streets	14.29	3.01%	10,532	0	10,532	838	11,370
27	Public Works - Landfill	0.11	0.02%	82	0	82	7	89
28	Public Works - Parks	10.24	2.16%	7,547	0	7,547	601	8,148
29	Public Works - Transportation	0.28	0.06%	206	0	206	16	223
30	Public Works - Traffic Engineering	5.39	1.14%	3,976	0	3,976	316	4,293
31	Department of Civil Rights	2.75	0.58%	2,026	0	2,026	161	2,187
32	Assessor	3.32	0.70%	2,450	0	2,450	195	2,645
33	PCED-Office of the Director	0.70	0.15%	516	0	516	41	557

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Cost Pool 1: EAP Service Delivery

Seq. 3: Employee Assistance Program

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	PCED-Economic Development Division	2.80	0.59%	2,061	0	2,061	164	2,225
35	Planning & Development-Building Inspection Division	6.29	1.33%	4,637	0	4,637	369	5,006
36	Planning & Development-CDA Housing Operations	7.76	1.64%	5,719	0	5,719	455	6,175
37	Planning & Development-Community Development Division	6.24	1.32%	4,599	0	4,599	366	4,965
38	Planning & Development-Planning Division	4.93	1.04%	3,637	0	3,637	289	3,926
39	Common Council	3.39	0.72%	2,501	0	2,501	199	2,700
40	Municipal Court	1.09	0.23%	803	0	803	64	867
45	Community Development Authority	0.28	0.06%	206	0	206	16	222
52	All Other Depts./Programs	22.00	4.64%	16,215	0	16,215	1,291	17,506
Subtotal		474.00	100.00%	\$349,367	\$0	\$349,367	\$27,779	\$377,146
Direct Bills						0		0
Total						\$349,367		\$377,146

Allocation Basis Units: # of Internal Contacts

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Allocation Details

Cost Pool 2: Critical Incidents

Seq. 3: Employee Assistance Program

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	0.02	0.02%	\$23	\$0	\$23	\$0	\$23
4	City Clerk	0.11	0.15%	154	0	154	12	166
5	Mayor	0.24	0.32%	332	0	332	26	359
6	Attorney's Office	0.11	0.15%	155	0	155	12	167
7	Human Resources	0.09	0.12%	121	0	121	10	131
8	Information Technology	0.26	0.34%	360	0	360	29	388
9	Finance Department	0.22	0.29%	301	0	301	24	325
12	Public Works - Engineering Svcs	0.31	0.41%	428	0	428	34	462
13	Public Works - Fleet Svcs	0.08	0.11%	112	0	112	9	121
14	Water Utility	0.28	0.37%	388	0	388	31	419
15	Sewer Utility	0.06	0.08%	82	0	82	7	89
16	Stormwater Utility	0.05	0.07%	77	0	77	6	83
17	Metro Transit	3.26	4.34%	4,552	0	4,552	362	4,914
18	Parking Utility	0.74	0.99%	1,036	0	1,036	82	1,119
19	Golf Enterprise	0.12	0.16%	166	0	166	13	179
20	Monona Terrace	1.45	1.93%	2,027	0	2,027	161	2,188
21	Madison Public Library	2.93	3.91%	4,100	0	4,100	326	4,426
22	Police Department	29.38	39.18%	41,053	0	41,053	3,265	44,318
23	Fire Department	22.43	29.91%	31,337	0	31,337	2,492	33,829
24	Public Health Madison and Dane County	10.19	13.58%	14,233	0	14,233	1,132	15,365
25	Office of Independent Monitor	0.04	0.06%	59	0	59	5	63
26	Public Works - Streets	0.52	0.69%	726	0	726	58	784
27	Public Works - Landfill	0.00	0.01%	6	0	6	0	6
28	Public Works - Parks	0.37	0.50%	520	0	520	41	562
29	Public Works - Transportation	0.01	0.01%	14	0	14	1	15
30	Public Works - Traffic Engineering	0.20	0.26%	274	0	274	22	296
31	Department of Civil Rights	0.09	0.12%	128	0	128	10	138
32	Assessor	0.11	0.15%	155	0	155	12	167
33	PCED-Office of the Director	0.02	0.03%	34	0	34	3	36

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Cost Pool 2: Critical Incidents

Seq. 3: Employee Assistance Program

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	PCED-Economic Development Division	0.10	0.13%	135	0	135	11	145
35	Planning & Development-Building Inspection Division	0.22	0.29%	303	0	303	24	327
36	Planning & Development-CDA Housing Operations	0.27	0.36%	374	0	374	30	404
37	Planning & Development-Community Development Division	0.22	0.29%	301	0	301	24	325
38	Planning & Development-Planning Division	0.17	0.23%	238	0	238	19	257
39	Common Council	0.25	0.34%	354	0	354	28	382
40	Municipal Court	0.08	0.11%	114	0	114	9	123
45	Community Development Authority	0.01	0.01%	13	0	13	1	15
Subtotal		75.00	100.00%	\$104,785	\$0	\$104,785	\$8,332	\$113,117
Direct Bills						0		0
Total						\$104,785		\$113,117

Allocation Basis Units: # of Critical Incident Debriefings

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Allocation Details

Cost Pool 3: External EAP

Seq. 3: Employee Assistance Program

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	0.32	0.11%	\$31	\$0	\$31	\$0	\$31
4	City Clerk	2.09	0.69%	201	0	201	0	201
5	Mayor	1.19	0.39%	114	0	114	0	114
6	Attorney's Office	2.10	0.69%	202	0	202	0	202
7	Human Resources	1.65	0.54%	159	0	159	0	159
8	Information Technology	4.89	1.61%	470	0	470	0	470
9	Finance Department	4.10	1.35%	394	0	394	0	394
12	Public Works - Engineering Svcs	6.28	2.07%	604	0	604	0	604
13	Public Works - Fleet Svcs	1.65	0.54%	159	0	159	0	159
14	Water Utility	5.70	1.87%	548	0	548	0	548
15	Sewer Utility	1.21	0.40%	116	0	116	0	116
16	Stormwater Utility	1.12	0.37%	108	0	108	0	108
17	Metro Transit	38.29	12.59%	3,680	0	3,680	0	3,680
18	Parking Utility	8.71	2.87%	838	0	838	0	838
19	Golf Enterprise	2.44	0.80%	234	0	234	0	234
20	Monona Terrace	7.25	2.39%	697	0	697	0	697
21	Madison Public Library	14.67	4.83%	1,411	0	1,411	0	1,411
22	Police Department	72.04	23.70%	6,925	0	6,925	0	6,925
23	Fire Department	54.99	18.09%	5,286	0	5,286	0	5,286
24	Public Health Madison and Dane County	24.97	8.22%	2,401	0	2,401	0	2,401
25	Office of Independent Monitor	0.21	0.07%	20	0	20	0	20
26	Public Works - Streets	10.65	3.50%	1,024	0	1,024	0	1,024
27	Public Works - Landfill	0.08	0.03%	8	0	8	0	8
28	Public Works - Parks	7.63	2.51%	734	0	734	0	734
29	Public Works - Transportation	0.21	0.07%	20	0	20	0	20
30	Public Works - Traffic Engineering	4.02	1.32%	387	0	387	0	387
31	Department of Civil Rights	1.74	0.57%	167	0	167	0	167
32	Assessor	2.11	0.69%	202	0	202	0	202
33	PCED-Office of the Director	0.36	0.12%	35	0	35	0	35

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Allocation Details

Cost Pool 3: External EAP

Seq. 3: Employee Assistance Program

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	PCED-Economic Development Division	1.45	0.48%	139	0	139	0	139
35	Planning & Development-Building Inspection Division	3.25	1.07%	313	0	313	0	313
36	Planning & Development-CDA Housing Operations	4.01	1.32%	386	0	386	0	386
37	Planning & Development-Community Development Division	3.23	1.06%	310	0	310	0	310
38	Planning & Development-Planning Division	2.55	0.84%	245	0	245	0	245
39	Common Council	1.27	0.42%	122	0	122	0	122
40	Municipal Court	0.41	0.13%	39	0	39	0	39
45	Community Development Authority	0.14	0.05%	14	0	14	0	14
52	All Other Depts./Programs	5.00	1.64%	481	0	481	0	481
Subtotal		304.00	100.00%	\$29,224	\$0	\$29,224	\$0	\$29,224
Direct Bills						0		0
Total						\$29,224		\$29,224

Allocation Basis Units: # of External Contacts

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Allocation Details

Cost Pool 4: External CISM

Seq. 3: Employee Assistance Program

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	Police Department	5.21	47.39%	\$3,128	\$0	\$3,128	\$0	\$3,128
23	Fire Department	3.98	36.18%	2,388	0	2,388	0	2,388
24	Public Health Madison and Dane County	1.81	16.43%	1,084	0	1,084	0	1,084
Subtotal		11.00	100.00%	\$6,600	\$0	\$6,600	\$0	\$6,600
Direct Bills						0		0
Total						\$6,600		\$6,600

Allocation Basis Units: # of External Critical Incident Debriefings

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Allocation Summary

Seq. 3: Employee Assistance Program

Seq #	Department Name	EAP Service Delivery	Critical Incidents	External EAP	External CISM	Total
3	Employee Assistance Program	\$372	\$23	\$31	\$0	\$426
4	City Clerk	2,629	166	201	0	2,996
5	Mayor	2,537	359	114	0	3,010
6	Attorney's Office	2,642	167	202	0	3,011
7	Human Resources	2,073	131	159	0	2,363
8	Information Technology	6,146	388	470	0	7,005
9	Finance Department	5,148	325	394	0	5,867
12	Public Works - Engineering Svcs	6,709	462	604	0	7,775
13	Public Works - Fleet Svcs	1,760	121	159	0	2,040
14	Water Utility	6,081	419	548	0	7,048
15	Sewer Utility	1,291	89	116	0	1,496
16	Stormwater Utility	1,199	83	108	0	1,389
17	Metro Transit	36,947	4,914	3,680	0	45,542
18	Parking Utility	8,410	1,119	838	0	10,366
19	Golf Enterprise	2,603	179	234	0	3,017
20	Monona Terrace	15,469	2,188	697	0	18,355
21	Madison Public Library	31,293	4,426	1,411	0	37,130
22	Police Department	80,704	44,318	6,925	3,128	135,075
23	Fire Department	61,603	33,829	5,286	2,388	103,106
24	Public Health Madison and Dane County	27,979	15,365	2,401	1,084	46,829
25	Office of Independent Monitor	448	63	20	0	531
26	Public Works - Streets	11,370	784	1,024	0	13,178
27	Public Works - Landfill	89	6	8	0	103
28	Public Works - Parks	8,148	562	734	0	9,443
29	Public Works - Transportation	223	15	20	0	258
30	Public Works - Traffic Engineering	4,293	296	387	0	4,975
31	Department of Civil Rights	2,187	138	167	0	2,493
32	Assessor	2,645	167	202	0	3,015
33	PCED-Office of the Director	557	36	35	0	628
34	PCED-Economic Development Division	2,225	145	139	0	2,509
35	Planning & Development-Building Inspection Division	5,006	327	313	0	5,646
36	Planning & Development-CDA Housing Operations	6,175	404	386	0	6,964
37	Planning & Development-Community Development Division	4,965	325	310	0	5,600
38	Planning & Development-Planning Division	3,926	257	245	0	4,428

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Allocation Summary

Seq. 3: Employee Assistance Program

Seq #	Department Name	EAP Service Delivery	Critical Incidents	External EAP	External CISM	Total
39	Common Council	2,700	382	122	0	3,204
40	Municipal Court	867	123	39	0	1,029
45	Community Development Authority	222	15	14	0	251
52	All Other Depts./Programs	17,506	0	481	0	17,987
Direct Bills		\$0	\$0	\$0	\$0	\$0
Total		\$377,146	\$113,117	\$29,224	\$6,600	\$526,087

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Mayor

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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.

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Seq. 5: Mayor

A. Department Costs

Description	Type	Amount	General Admin	City Operational Oversight
Personnel Costs				
Salaries	S1	\$1,410,221	\$0	\$1,410,221
Fringe Benefits	S	366,701	0	366,701
Subtotal - Personnel Costs		\$1,776,923	\$0	\$1,776,923
Services & Supplies Cost				
53110 - OFFICE SUPPLIES	S	5,807	0	5,807
53120 - COPY PRINTING SUPPLIES	S	698	0	698
53140 - HARDWARE SUPPLIES	S	150	0	150
53145 - SOFTWARE LICENSES & SUPPLIES	S	150	0	150
53150 - POSTAGE	S	3,263	0	3,263
53165 - BOOKS AND SUBSCRIPTIONS	S	976	0	976
54120 - TELEPHONE	S	676	0	676
54232 - CUSTODIAL BUILDING USE CHARGES	S	33,766	0	33,766
54520 - CONFERENCES AND TRAINING	S	6,458	0	6,458
54535 - MEMBERSHIPS	S	6,100	0	6,100
54635 - STORAGE SERVICES	S	85	0	85
54810 - OTHER SERVICES AND EXPENSES	S	156	0	156
57175 - ID CHARGE FROM INSURANCE	S	2,413	0	2,413
57176 - ID CHARGE FROM WORKERS COMP	S	750	0	750
Subtotal - Services & Supplies		\$61,447	\$0	\$61,447
Department Cost Total		\$1,838,369	\$0	\$1,838,369
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		1,838,369	0	1,838,369
General Admin Distribution			0	0
Grand Total		\$1,838,369	\$0	\$1,838,369

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B. Incoming Costs (Default Spread Salary)

Seq. 5: Mayor

Seq #	Department/Cost Pool	First Incoming	Second Incoming	City Operational Oversight
1	City-County Building	\$8,123	\$2	\$8,125
1	Department Specific	609	0	609
	Subtotal - Building Depreciation	8,733	2	8,735
3	EAP Service Delivery	2,350	187	2,537
3	Critical Incidents	332	26	359
3	External EAP	114	0	114
	Subtotal - Employee Assistance Program	2,797	214	3,010
5	City Operational Oversight	0	8,142	8,142
	Subtotal - Mayor	0	8,142	8,142
6	General Counsel & Representation	0	132,973	132,973
	Subtotal - Attorney's Office	0	132,973	132,973
7	HR Services	0	7,649	7,649
7	Compensation & Hiring Admin	0	4,861	4,861
	Subtotal - Human Resources	0	12,510	12,510
8	Help Desk	0	6,259	6,259
8	Network Operations	0	7,508	7,508
8	Media Services	0	2,194	2,194
8	Application Development	0	37,834	37,834
8	Web	0	5,296	5,296
8	Collaboration Tools	0	3,168	3,168
	Subtotal - Information Technology	0	62,259	62,259
9	General Acctg & Reporting	0	1,551	1,551
9	Budget Management	0	29,757	29,757
9	Admin Support	0	28,049	28,049
9	Purchasing	0	365	365
9	Payroll	0	3,238	3,238
	Subtotal - Finance Department	0	62,960	62,960
10	Insurance	0	4	4
	Subtotal - Insurance	0	4	4
11	Workers Comp	0	1	1
	Subtotal - Workers Compensation	0	1	1
12	Facilities - General	0	97	97
	Subtotal - Public Works - Engineering Svcs	0	97	97
31	Internal Support	0	5,554	5,554
	Subtotal - Department of Civil Rights	0	5,554	5,554

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B. Incoming Costs (Default Spread Salary)

Seq. 5: Mayor

Seq #	Department/Cost Pool	First Incoming	Second Incoming	City Operational Oversight
39	Citywide Support	0	7,252	7,252
	Subtotal - Common Council	0	7,252	7,252
Total Incoming		\$11,530	\$291,968	\$303,497
C. Total Allocated			\$2,141,867	\$2,141,867
				100.00%

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Allocation Details

Cost Pool 1: City Operational Oversight

Seq. 5: Mayor

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	4.00	0.12%	\$2,155	\$0	\$2,155	\$0	\$2,155
4	City Clerk	26.22	0.76%	14,124	0	14,124	2,242	16,366
5	Mayor	15.11	0.44%	8,142	0	8,142	0	8,142
6	Attorney's Office	26.35	0.77%	14,194	0	14,194	2,253	16,447
7	Human Resources	20.68	0.60%	11,139	0	11,139	1,768	12,906
8	Information Technology	61.29	1.79%	33,021	0	33,021	5,241	38,262
9	Finance Department	51.34	1.50%	27,660	0	27,660	4,390	32,050
12	Public Works - Engineering Svcs	150.71	4.39%	81,192	0	81,192	12,886	94,078
13	Public Works - Fleet Svcs	39.55	1.15%	21,304	0	21,304	3,381	24,686
14	Water Utility	136.62	3.98%	73,601	0	73,601	11,681	85,282
15	Sewer Utility	29.00	0.84%	15,623	0	15,623	2,480	18,103
16	Stormwater Utility	26.93	0.78%	14,509	0	14,509	2,303	16,811
17	Metro Transit	503.98	14.68%	271,506	0	271,506	43,091	314,598
18	Parking Utility	114.71	3.34%	61,798	0	61,798	9,808	71,606
19	Golf Enterprise	58.48	1.70%	31,507	0	31,507	5,001	36,508
20	Monona Terrace	92.15	2.68%	49,644	0	49,644	7,879	57,523
21	Madison Public Library	186.41	5.43%	100,425	0	100,425	15,939	116,363
22	Police Department	585.25	17.04%	315,289	0	315,289	50,040	365,329
23	Fire Department	446.74	13.01%	240,668	0	240,668	38,197	278,865
25	Office of Independent Monitor	2.67	0.08%	1,437	0	1,437	228	1,665
26	Public Works - Streets	255.43	7.44%	137,609	0	137,609	21,840	159,449
27	Public Works - Landfill	2.00	0.06%	1,077	0	1,077	171	1,248
28	Public Works - Parks	183.04	5.33%	98,607	0	98,607	15,650	114,257
29	Public Works - Transportation	5.00	0.15%	2,694	0	2,694	428	3,121
30	Public Works - Traffic Engineering	96.43	2.81%	51,951	0	51,951	8,245	60,196
31	Department of Civil Rights	21.81	0.64%	11,751	0	11,751	1,865	13,616
32	Assessor	26.38	0.77%	14,213	0	14,213	2,256	16,469
33	PCED-Office of the Director	5.01	0.15%	2,697	0	2,697	428	3,125
34	PCED-Economic Development Division	20.00	0.58%	10,775	0	10,775	1,710	12,485

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Allocation Details

Cost Pool 1: City Operational Oversight

Seq. 5: Mayor

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Planning & Development-Building Inspection Division	45.00	1.31%	24,243	0	24,243	3,848	28,090
36	Planning & Development-CDA Housing Operations	55.50	1.62%	29,902	0	29,902	4,746	34,648
37	Planning & Development-Community Development Division	44.63	1.30%	24,044	0	24,044	3,816	27,860
38	Planning & Development-Planning Division	35.29	1.03%	19,013	0	19,013	3,018	22,031
39	Common Council	16.08	0.47%	8,665	0	8,665	1,375	10,040
40	Municipal Court	5.16	0.15%	2,782	0	2,782	442	3,224
45	Community Development Authority	2.00	0.06%	1,077	0	1,077	171	1,248
52	All Other Depts./Programs	36.87	1.07%	19,862	0	19,862	3,152	23,014
Subtotal		3,433.84	100.00%	\$1,849,899	\$0	\$1,849,899	\$291,968	\$2,141,867
Direct Bills						0		0
Total						\$1,849,899		\$2,141,867

Allocation Basis Units: # of Full Time Equivalent Employees

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Allocation Summary

Seq. 5: Mayor

Seq #	Department Name	City Operational Oversight	Total
3	Employee Assistance Program	\$2,155	\$2,155
4	City Clerk	16,366	16,366
5	Mayor	8,142	8,142
6	Attorney's Office	16,447	16,447
7	Human Resources	12,906	12,906
8	Information Technology	38,262	38,262
9	Finance Department	32,050	32,050
12	Public Works - Engineering Svcs	94,078	94,078
13	Public Works - Fleet Svcs	24,686	24,686
14	Water Utility	85,282	85,282
15	Sewer Utility	18,103	18,103
16	Stormwater Utility	16,811	16,811
17	Metro Transit	314,598	314,598
18	Parking Utility	71,606	71,606
19	Golf Enterprise	36,508	36,508
20	Monona Terrace	57,523	57,523
21	Madison Public Library	116,363	116,363
22	Police Department	365,329	365,329
23	Fire Department	278,865	278,865
25	Office of Independent Monitor	1,665	1,665
26	Public Works - Streets	159,449	159,449
27	Public Works - Landfill	1,248	1,248
28	Public Works - Parks	114,257	114,257
29	Public Works - Transportation	3,121	3,121
30	Public Works - Traffic Engineering	60,196	60,196
31	Department of Civil Rights	13,616	13,616
32	Assessor	16,469	16,469
33	PCED-Office of the Director	3,125	3,125
34	PCED-Economic Development Division	12,485	12,485
35	Planning & Development-Building Inspection Division	28,090	28,090
36	Planning & Development-CDA Housing Operations	34,648	34,648
37	Planning & Development-Community Development Division	27,860	27,860
38	Planning & Development-Planning Division	22,031	22,031
39	Common Council	10,040	10,040

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Allocation Summary

Seq. 5: Mayor

Seq #	Department Name	City Operational Oversight	Total
40	Municipal Court	3,224	3,224
45	Community Development Authority	1,248	1,248
52	All Other Depts./Programs	23,014	23,014
Direct Bills		\$0	\$0
Total		\$2,141,867	\$2,141,867

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals
Attorney's Office

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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.

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A. Department Costs

**Seq. 6: Attorney's
Office**

Description	Type	Amount	General Admin	General Counsel & Representation	Ordinance Enforcement	Legislative Services
Personnel Costs						
Salaries	S1	\$2,355,185	\$232,692	\$1,373,073	\$529,446	\$219,974
Fringe Benefits	S	627,720	62,019	365,961	141,111	58,629
Subtotal - Personnel Costs		\$2,982,905	\$294,711	\$1,739,034	\$670,557	\$278,603
Services & Supplies Cost						
* Miscellaneous Revenue *	P	-30,498	0	0	-30,498	0
53110 - OFFICE SUPPLIES	S	2,038	201	1,188	458	190
53120 - COPY PRINTING SUPPLIES	S	2,257	223	1,316	507	211
53140 - HARDWARE SUPPLIES	S	1,147	113	669	258	107
53145 - SOFTWARE LICENSES & SUPPLIES	S	375	37	219	84	35
53150 - POSTAGE	S	3,537	349	2,062	795	330
53165 - BOOKS AND SUBSCRIPTIONS	S	2,167	214	1,264	487	202
54120 - TELEPHONE	S	1,460	144	851	328	136
54121 - CELLULAR TELEPHONE	S	1,159	115	676	261	108
54130 - SYSTEMS COMMUNICATION INTERNET	S	31,148	3,077	18,159	7,002	2,909
54232 - CUSTODIAL BUILDING USE CHARGES	S	50,543	4,994	29,467	11,362	4,721
54335 - SYSTEM AND SOFTWARE MAINTENANC	S	9,452	934	5,510	2,125	883
54515 - MILEAGE	S	1,312	130	765	295	123
54520 - CONFERENCES AND TRAINING	S	14,186	1,402	8,271	3,189	1,325
54535 - MEMBERSHIPS	S	16,677	1,648	9,723	3,749	1,558
54620 - LEGAL SERVICES	S	3,367	333	1,963	757	314
54633 - DELIVERY FREIGHT CHARGES	S	238	24	139	53	22
54635 - STORAGE SERVICES	S	3,331	329	1,942	749	311
54650 - ADVERTISING SERVICES	S	1,652	163	963	371	154
54655 - PRINTING SERVICES	S	67	7	39	15	6
54688 - TRANSCRIPTION SERVICES	S	13,049	1,289	7,608	2,933	1,219
54810 - OTHER SERVICES AND EXPENSES	S	3,600	356	2,099	809	336
56113 - PRINCIPAL SBITAS	D	23,246	0	0	0	0
56213 - INTEREST SBITAS	D	1,604	0	0	0	0
57175 - ID CHARGE FROM INSURANCE	S	5,315	525	3,099	1,195	496
57176 - ID CHARGE FROM WORKERS COMP	S	1,599	158	932	359	149
Subtotal - Services & Supplies		\$164,029	\$16,764	\$98,922	\$7,646	\$15,848

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A. Department Costs

Seq. 6: Attorney's
Office

Description	Type	Amount	General Admin	General Counsel & Representation	Ordinance Enforcement	Legislative Services
Department Cost Total		\$3,146,934	\$311,475	\$1,837,955	\$678,203	\$294,451
Adjustments to Cost						
56113 - PRINCIPAL SBITAS	D	-23,246	0	0	0	0
56213 - INTEREST SBITAS	D	-1,604	0	0	0	0
Subtotal - Adjustments		-\$24,850	\$0	\$0	\$0	\$0
Total Costs After Adjustments		3,122,084	311,475	1,837,955	678,203	294,451
General Admin Distribution			-311,475	201,498	77,696	32,281
Grand Total		\$3,122,084	\$0	\$2,039,453	\$755,898	\$326,732

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City Wide Cost Allocation Plan - FY2024 Actuals

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B. Incoming Costs (Default Spread Salary)

Seq. 6: Attorney's Office

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Counsel & Representation	Ordinance Enforcement	Legislative Services
1	City-County Building	\$12,159	\$3	\$7,868	\$3,034	\$1,260
1	Department Specific	3,507	1	2,269	875	364
	Subtotal - Building Depreciation	15,666	4	10,137	3,909	1,624
2	Lease & SBITA Amortization	23,587	0	15,259	5,884	2,445
	Subtotal - Equipment Depreciation	23,587	0	15,259	5,884	2,445
3	EAP Service Delivery	2,447	195	1,709	659	274
3	Critical Incidents	155	12	108	42	17
3	External EAP	202	0	131	50	21
	Subtotal - Employee Assistance Program	2,804	207	1,948	751	312
5	City Operational Oversight	14,194	2,253	10,640	4,103	1,705
	Subtotal - Mayor	14,194	2,253	10,640	4,103	1,705
6	General Counsel & Representation	0	102	66	25	11
	Subtotal - Attorney's Office	0	102	66	25	11
7	HR Services	0	13,334	8,626	3,326	1,382
7	Accommodation & FMLA Admin	0	546	353	136	57
7	Compensation & Hiring Admin	0	8,474	5,482	2,114	878
	Subtotal - Human Resources	0	22,354	14,461	5,576	2,317
8	Help Desk	0	11,579	7,491	2,888	1,200
8	Network Operations	0	13,088	8,467	3,265	1,356
8	Media Services	0	3,825	2,474	954	396
8	Application Development	0	69,992	45,279	17,459	7,254
8	Web	0	9,233	5,973	2,303	957
8	Collaboration Tools	0	5,523	3,573	1,378	572
	Subtotal - Information Technology	0	113,241	73,257	28,247	11,736
9	General Acctg & Reporting	0	6,784	4,389	1,692	703
9	Budget Management	0	1,843	1,193	460	191
9	Purchasing	0	1,094	708	273	113
9	Payroll	0	5,644	3,651	1,408	585
	Subtotal - Finance Department	0	15,366	9,941	3,833	1,593
10	Insurance	0	9	6	2	1
	Subtotal - Insurance	0	9	6	2	1
11	Workers Comp	0	2	1	1	0
	Subtotal - Workers Compensation	0	2	1	1	0
12	Facilities - General	0	145	94	36	15
	Subtotal - Public Works - Engineering Svcs	0	145	94	36	15

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B. Incoming Costs (Default Spread Salary)

Seq. 6: Attorney's Office

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Counsel & Representation	Ordinance Enforcement	Legislative Services
31	Internal Support	0	9,682	6,263	2,415	1,003
	Subtotal - Department of Civil Rights	0	9,682	6,263	2,415	1,003
39	Citywide Support	0	12,643	8,179	3,154	1,310
	Subtotal - Common Council	0	12,643	8,179	3,154	1,310
Total Incoming		\$56,251	\$176,008	\$150,252	\$57,936	\$24,071
C. Total Allocated			\$3,354,342	\$2,189,705	\$813,834	\$350,803
				65.28%	24.26%	10.46%

City of Madison, Wisconsin
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Allocation Details

Cost Pool 1: General Counsel & Representation

Seq. 6: Attorney's Office

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
1	Building Depreciation	1,848.44	0.12%	\$2,418	\$0	\$2,418	\$0	\$2,418
3	Employee Assistance Program	4,868.42	0.31%	6,368	0	6,368	0	6,368
4	City Clerk	79,955.81	5.04%	104,587	0	104,587	6,157	110,744
5	Mayor	101,656.85	6.41%	132,973	0	132,973	0	132,973
6	Attorney's Office	78.10	0.00%	102	0	102	0	102
7	Human Resources	114,874.70	7.24%	150,262	0	150,262	8,847	159,109
8	Information Technology	89,615.48	5.65%	117,222	0	117,222	6,901	124,123
9	Finance Department	108,984.33	6.87%	142,558	0	142,558	8,393	150,951
12	Public Works - Engineering Svcs	598.79	0.04%	783	0	783	46	829
13	Public Works - Fleet Svcs	208.27	0.01%	272	0	272	16	288
17	Metro Transit	39,553.39	2.49%	51,738	0	51,738	3,046	54,784
18	Parking Utility	9,271.49	0.58%	12,128	0	12,128	714	12,842
20	Monona Terrace	10,205.47	0.64%	13,349	0	13,349	786	14,135
21	Madison Public Library	43,069.31	2.71%	56,337	0	56,337	3,317	59,654
22	Police Department	138,323.05	8.72%	180,934	0	180,934	10,652	191,587
23	Fire Department	20,954.56	1.32%	27,410	0	27,410	1,614	29,023
24	Public Health Madison and Dane County	43,265.96	2.73%	56,594	0	56,594	3,332	59,926
26	Public Works - Streets	78.10	0.00%	102	0	102	6	108
29	Public Works - Transportation	27,231.93	1.72%	35,621	0	35,621	2,097	37,718
30	Public Works - Traffic Engineering	1,093.44	0.07%	1,430	0	1,430	84	1,514
31	Department of Civil Rights	26,264.43	1.66%	34,355	0	34,355	2,023	36,378
32	Assessor	133,758.01	8.43%	174,963	0	174,963	10,301	185,264
33	PCED-Office of the Director	21,082.53	1.33%	27,577	0	27,577	1,624	29,201
34	PCED-Economic Development Division	157,406.31	9.92%	205,896	0	205,896	12,122	218,018
35	Planning & Development-Building Inspection Division	63,083.27	3.98%	82,516	0	82,516	4,858	87,375
36	Planning & Development-CDA Housing Operations	3,591.05	0.23%	4,697	0	4,697	277	4,974
37	Planning & Development-Community Development Division	27,958.90	1.76%	36,572	0	36,572	2,153	38,725

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Allocation Details

Cost Pool 1: General Counsel & Representation

Seq. 6: Attorney's Office

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
38	Planning & Development- Planning Division	43,989.36	2.77%	57,541	0	57,541	3,388	60,928
39	Common Council	95,435.61	6.01%	124,835	0	124,835	7,350	132,185
45	Community Development Authority	63,345.34	3.99%	82,859	0	82,859	4,878	87,738
46	Room Tax Commission	9,431.87	0.59%	12,337	0	12,337	726	13,064
52	All Other Depts./Programs	105,885.58	6.67%	138,504	0	138,504	8,154	146,659
Subtotal		1,586,968.15	100.00%	\$2,075,843	\$0	\$2,075,843	\$113,862	\$2,189,705
Direct Bills						0		0
Total						\$2,075,843		\$2,189,705

Allocation Basis Units: Effort Devoted by Attorney Staff - General Counsel & Representation

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Allocation Details

Cost Pool 2: Ordinance Enforcement

Seq. 6: Attorney's Office

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
22	Police Department	483,803.06	78.33%	\$603,061	\$0	\$603,061	\$34,389	\$637,450
23	Fire Department	19,995.20	3.24%	24,924	0	24,924	1,421	26,345
24	Public Health Madison and Dane County	30,600.27	4.95%	38,143	0	38,143	2,175	40,318
35	Planning & Development-Building Inspection Division	83,274.30	13.48%	103,802	0	103,802	5,919	109,721
Subtotal		617,672.83	100.00%	\$769,930	\$0	\$769,930	\$43,904	\$813,834
Direct Bills						0		0
Total						\$769,930		\$813,834

Allocation Basis Units: Effort Devoted by Attorney Staff - Ordinance Enforcement

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Allocation Details

Cost Pool 3: Legislative Services

Seq. 6: Attorney's Office

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
39	Common Council	100	100.00%	\$332,562	\$0	\$332,562	\$18,241	\$350,803
Subtotal		100	100.00%	\$332,562	\$0	\$332,562	\$18,241	\$350,803
Direct Bills						0		0
Total						\$332,562		\$350,803

Allocation Basis Units: Direct to Common Council

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Allocation Summary

Seq. 6: Attorney's Office

Seq #	Department Name	General Counsel & Representation	Ordinance Enforcement	Legislative Services	Total
1	Building Depreciation	\$2,418	\$0	\$0	\$2,418
3	Employee Assistance Program	6,368	0	0	6,368
4	City Clerk	110,744	0	0	110,744
5	Mayor	132,973	0	0	132,973
6	Attorney's Office	102	0	0	102
7	Human Resources	159,109	0	0	159,109
8	Information Technology	124,123	0	0	124,123
9	Finance Department	150,951	0	0	150,951
12	Public Works - Engineering Svcs	829	0	0	829
13	Public Works - Fleet Svcs	288	0	0	288
17	Metro Transit	54,784	0	0	54,784
18	Parking Utility	12,842	0	0	12,842
20	Monona Terrace	14,135	0	0	14,135
21	Madison Public Library	59,654	0	0	59,654
22	Police Department	191,587	637,450	0	829,037
23	Fire Department	29,023	26,345	0	55,369
24	Public Health Madison and Dane County	59,926	40,318	0	100,245
26	Public Works - Streets	108	0	0	108
29	Public Works - Transportation	37,718	0	0	37,718
30	Public Works - Traffic Engineering	1,514	0	0	1,514
31	Department of Civil Rights	36,378	0	0	36,378
32	Assessor	185,264	0	0	185,264
33	PCED-Office of the Director	29,201	0	0	29,201
34	PCED-Economic Development Division	218,018	0	0	218,018
35	Planning & Development-Building Inspection Division	87,375	109,721	0	197,095
36	Planning & Development-CDA Housing Operations	4,974	0	0	4,974
37	Planning & Development-Community Development Division	38,725	0	0	38,725
38	Planning & Development-Planning Division	60,928	0	0	60,928
39	Common Council	132,185	0	350,803	482,988
45	Community Development Authority	87,738	0	0	87,738
46	Room Tax Commission	13,064	0	0	13,064
52	All Other Depts./Programs	146,659	0	0	146,659
Direct Bills		\$0	\$0	\$0	\$0
Total		\$2,189,705	\$813,834	\$350,803	\$3,354,342

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Human Resources

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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.

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A. Department Costs

Seq. 7: Human Resources

Description	Type	Amount	General Admin	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin
Personnel Costs						
Salaries	S1	\$1,902,962	\$232,923	\$929,978	\$216,557	\$523,505
Fringe Benefits	S	547,101	66,965	267,368	62,260	150,507
Subtotal - Personnel Costs		\$2,450,063	\$299,888	\$1,197,346	\$278,817	\$674,012
Services & Supplies Cost						
53110 - OFFICE SUPPLIES	S	3,159	387	1,544	360	869
53120 - COPY PRINTING SUPPLIES	S	3,799	465	1,857	432	1,045
53145 - SOFTWARE LICENSES & SUPPLIES	S	438	54	214	50	120
53150 - POSTAGE	S	2,801	343	1,369	319	771
53210 - WORK SUPPLIES	S	1,389	170	679	158	382
53250 - FOOD AND BEVERAGE	S	3,305	405	1,615	376	909
54120 - TELEPHONE	S	101	12	50	12	28
54121 - CELLULAR TELEPHONE	S	915	112	447	104	252
54320 - COMMUNICATION DEVICE RPR MAIN	S	132	16	65	15	36
54330 - EQUIP IMPROV REPAIR MAINT	S	1,743	213	852	198	480
54335 - SYSTEM AND SOFTWARE MAINTENANC	S	24,220	2,964	11,836	2,756	6,663
54510 - RECRUITMENT	S	1,287	158	629	146	354
54520 - CONFERENCES AND TRAINING	S	51,166	6,263	25,005	5,823	14,076
54535 - MEMBERSHIPS	S	4,905	600	2,397	558	1,349
54545 - MEDICAL SERVICES	S	36,101	4,419	17,643	4,108	9,931
54635 - STORAGE SERVICES	S	1,644	201	803	187	452
54645 - CONSULTING SERVICES	S	89,861	10,999	43,915	10,226	24,721
56112 - PRINCIPAL LEASES	D	6,468	0	0	0	0
56212 - INTEREST LEASES	D	1,220	0	0	0	0
57140 - ID CHARGE FROM ENGINEERING	P	66,104	0	66,104	0	0
57175 - ID CHARGE FROM INSURANCE	S	3,453	423	1,687	393	950
57176 - ID CHARGE FROM WORKERS COMP	S	1,042	128	509	119	287
Subtotal - Services & Supplies		\$305,254	\$28,331	\$179,219	\$26,340	\$63,675
Department Cost Total		\$2,755,317	\$328,219	\$1,376,565	\$305,157	\$737,687

Adjustments to Cost

56112 - PRINCIPAL LEASES	D	-6,468	0	0	0	0
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A. Department Costs

**Seq. 7: Human
Resources**

Description	Type	Amount	General Admin	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin
56212 - INTEREST LEASES	D	-1,220	0	0	0	0
Subtotal - Adjustments		-\$7,688	\$0	\$0	\$0	\$0
Total Costs After Adjustments		2,747,628	328,219	1,376,565	305,157	737,687
General Admin Distribution			-328,219	182,772	42,561	102,886
Grand Total		\$2,747,628	\$0	\$1,559,337	\$347,718	\$840,574

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B. Incoming Costs (Default Spread Salary)

Seq. 7: Human Resources

Seq #	Department/Cost Pool	First Incoming	Second Incoming	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin
1	Madison Municipal Building	\$156,796	\$40	\$87,336	\$20,337	\$49,163
	Subtotal - Building Depreciation	156,796	40	87,336	20,337	49,163
3	EAP Service Delivery	1,920	153	1,154	269	650
3	Critical Incidents	121	10	73	17	41
3	External EAP	159	0	88	21	50
	Subtotal - Employee Assistance Program	2,200	163	1,316	306	741
5	City Operational Oversight	11,139	1,768	7,187	1,674	4,046
	Subtotal - Mayor	11,139	1,768	7,187	1,674	4,046
6	General Counsel & Representation	150,262	8,847	88,601	20,632	49,876
	Subtotal - Attorney's Office	150,262	8,847	88,601	20,632	49,876
7	HR Services	0	10,463	5,827	1,357	3,280
7	Accommodation & FMLA Admin	0	4,914	2,736	637	1,540
7	Compensation & Hiring Admin	0	6,650	3,703	862	2,084
	Subtotal - Human Resources	0	22,027	12,266	2,856	6,905
8	Help Desk	0	9,389	5,228	1,217	2,943
8	Network Operations	0	10,271	5,719	1,332	3,220
8	Media Services	0	3,002	1,671	389	941
8	Application Development	0	56,750	31,602	7,359	17,789
8	Web	0	7,246	4,035	940	2,271
8	Collaboration Tools	0	4,334	2,413	562	1,359
	Subtotal - Information Technology	0	90,991	50,669	11,799	28,523
9	General Acctg & Reporting	0	4,593	2,557	596	1,440
9	Budget Management	0	1,547	861	201	485
9	Admin Support	0	3,669	2,043	476	1,150
9	Purchasing	0	1,824	1,016	237	572
9	Payroll	0	4,429	2,466	574	1,388
	Subtotal - Finance Department	0	16,062	8,944	2,083	5,035
10	Insurance	0	6	3	1	2
	Subtotal - Insurance	0	6	3	1	2
11	Workers Comp	0	1	1	0	0
	Subtotal - Workers Compensation	0	1	1	0	0
12	Facilities - General	0	18,486	10,294	2,397	5,795
	Subtotal - Public Works - Engineering Svcs	0	18,486	10,294	2,397	5,795
31	Internal Support	0	7,598	4,231	985	2,382
	Subtotal - Department of Civil Rights	0	7,598	4,231	985	2,382

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B. Incoming Costs (Default Spread Salary)

Seq. 7: Human Resources

Seq #	Department/Cost Pool	First Incoming	Second Incoming	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin
39	Citywide Support	0	9,921	5,525	1,286	3,110
	Subtotal - Common Council	0	9,921	5,525	1,286	3,110
Total Incoming		\$320,398	\$175,909	\$276,373	\$64,357	\$155,576
C. Total Allocated			\$3,243,935	\$1,835,710	\$412,075	\$996,150
				56.59%	12.70%	30.71%

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Allocation Details

Cost Pool 1: HR Services

Seq. 7: Human Resources

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	4.00	0.12%	\$2,024	\$0	\$2,024	\$0	\$2,024
4	City Clerk	26.22	0.76%	13,268	0	13,268	763	14,031
5	Mayor	15.11	0.44%	7,649	0	7,649	0	7,649
6	Attorney's Office	26.35	0.77%	13,334	0	13,334	0	13,334
7	Human Resources	20.68	0.60%	10,463	0	10,463	0	10,463
8	Information Technology	61.29	1.79%	31,019	0	31,019	1,783	32,802
9	Finance Department	51.34	1.50%	25,983	0	25,983	1,493	27,476
12	Public Works - Engineering Svcs	150.71	4.39%	76,270	0	76,270	4,384	80,654
13	Public Works - Fleet Svcs	39.55	1.15%	20,013	0	20,013	1,150	21,163
14	Water Utility	136.62	3.98%	69,139	0	69,139	3,974	73,113
15	Sewer Utility	29.00	0.84%	14,676	0	14,676	844	15,519
16	Stormwater Utility	26.93	0.78%	13,629	0	13,629	783	14,413
17	Metro Transit	503.98	14.68%	255,047	0	255,047	14,659	269,706
18	Parking Utility	114.71	3.34%	58,052	0	58,052	3,337	61,388
19	Golf Enterprise	58.48	1.70%	29,597	0	29,597	1,701	31,298
20	Monona Terrace	92.15	2.68%	46,634	0	46,634	2,680	49,315
21	Madison Public Library	186.41	5.43%	94,337	0	94,337	5,422	99,759
22	Police Department	585.25	17.04%	296,175	0	296,175	17,023	313,198
23	Fire Department	446.74	13.01%	226,078	0	226,078	12,994	239,072
25	Office of Independent Monitor	2.67	0.08%	1,349	0	1,349	78	1,427
26	Public Works - Streets	255.43	7.44%	129,267	0	129,267	7,430	136,696
27	Public Works - Landfill	2.00	0.06%	1,012	0	1,012	58	1,070
28	Public Works - Parks	183.04	5.33%	92,629	0	92,629	5,324	97,953
29	Public Works - Transportation	5.00	0.15%	2,530	0	2,530	145	2,676
30	Public Works - Traffic Engineering	96.43	2.81%	48,801	0	48,801	2,805	51,606
31	Department of Civil Rights	21.81	0.64%	11,038	0	11,038	634	11,673
32	Assessor	26.38	0.77%	13,352	0	13,352	767	14,119
33	PCED-Office of the Director	5.01	0.15%	2,533	0	2,533	146	2,679
34	PCED-Economic Development Division	20.00	0.58%	10,121	0	10,121	582	10,703

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Allocation Details

Cost Pool 1: HR Services

Seq. 7: Human Resources

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Planning & Development-Building Inspection Division	45.00	1.31%	22,773	0	22,773	1,309	24,082
36	Planning & Development-CDA Housing Operations	55.50	1.62%	28,089	0	28,089	1,614	29,703
37	Planning & Development-Community Development Division	44.63	1.30%	22,587	0	22,587	1,298	23,885
38	Planning & Development-Planning Division	35.29	1.03%	17,861	0	17,861	1,027	18,887
39	Common Council	16.08	0.47%	8,140	0	8,140	468	8,607
40	Municipal Court	5.16	0.15%	2,614	0	2,614	150	2,764
45	Community Development Authority	2.00	0.06%	1,012	0	1,012	58	1,070
52	All Other Depts./Programs	36.87	1.07%	18,658	0	18,658	1,072	19,730
Subtotal		3,433.84	100.00%	\$1,737,753	\$0	\$1,737,753	\$97,956	\$1,835,710
Direct Bills						0		0
Total						\$1,737,753		\$1,835,710

Allocation Basis Units: # of Full Time Equivalent Employees

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Allocation Details

Cost Pool 2: Accomodation & FMLA Admin

Seq. 7: Human Resources

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	6	0.84%	\$3,276	\$0	\$3,276	\$0	\$3,276
6	Attorney's Office	1	0.14%	546	0	546	0	546
7	Human Resources	9	1.26%	4,914	0	4,914	0	4,914
8	Information Technology	5	0.70%	2,730	0	2,730	164	2,893
9	Finance Department	10	1.40%	5,460	0	5,460	327	5,787
12	Public Works - Engineering Svcs	21	2.95%	11,465	0	11,465	687	12,152
13	Public Works - Fleet Svcs	6	0.84%	3,276	0	3,276	196	3,472
14	Water Utility	11	1.54%	6,005	0	6,005	360	6,365
17	Metro Transit	286	40.11%	156,143	0	156,143	9,360	165,502
18	Parking Utility	19	2.66%	10,373	0	10,373	622	10,995
20	Monona Terrace	8	1.12%	4,368	0	4,368	262	4,629
21	Madison Public Library	28	3.93%	15,287	0	15,287	916	16,203
22	Police Department	117	16.41%	63,877	0	63,877	3,829	67,706
23	Fire Department	35	4.91%	19,108	0	19,108	1,145	20,254
26	Public Works - Streets	39	5.47%	21,292	0	21,292	1,276	22,569
28	Public Works - Parks	40	5.61%	21,838	0	21,838	1,309	23,147
30	Public Works - Traffic Engineering	19	2.66%	10,373	0	10,373	622	10,995
31	Department of Civil Rights	8	1.12%	4,368	0	4,368	262	4,629
32	Assessor	1	0.14%	546	0	546	33	579
33	PCED-Office of the Director	3	0.42%	1,638	0	1,638	98	1,736
34	PCED-Economic Development Division	8	1.12%	4,368	0	4,368	262	4,629
35	Planning & Development-Building Inspection Division	8	1.12%	4,368	0	4,368	262	4,629
36	Planning & Development-CDA Housing Operations	10	1.40%	5,460	0	5,460	327	5,787
37	Planning & Development-Community Development Division	4	0.56%	2,184	0	2,184	131	2,315
38	Planning & Development-Planning Division	4	0.56%	2,184	0	2,184	131	2,315
39	Common Council	2	0.28%	1,092	0	1,092	65	1,157
40	Municipal Court	1	0.14%	546	0	546	33	579

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Allocation Details

Cost Pool 2: Accomodation & FMLA Admin

Seq. 7: Human Resources

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
45	Community Development Authority	4	0.56%	2,184	0	2,184	131	2,315
Subtotal		713	100.00%	\$389,265	\$0	\$389,265	\$22,810	\$412,075
Direct Bills						0		0
Total						\$389,265		\$412,075

Allocation Basis Units: # of FMLA & Accomodation Requests Reviewed

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Cost Pool 3: Compensation & Hiring Admin

Seq. 7: Human Resources

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	4.00	0.14%	\$1,286	\$0	\$1,286	\$0	\$1,286
4	City Clerk	26.22	0.90%	8,432	0	8,432	506	8,938
5	Mayor	15.11	0.52%	4,861	0	4,861	0	4,861
6	Attorney's Office	26.35	0.90%	8,474	0	8,474	0	8,474
7	Human Resources	20.68	0.71%	6,650	0	6,650	0	6,650
8	Information Technology	61.29	2.09%	19,714	0	19,714	1,182	20,896
9	Finance Department	51.34	1.75%	16,513	0	16,513	990	17,503
12	Public Works - Engineering Svcs	150.71	5.15%	48,472	0	48,472	2,906	51,378
13	Public Works - Fleet Svcs	39.55	1.35%	12,719	0	12,719	763	13,481
14	Water Utility	136.62	4.67%	43,940	0	43,940	2,634	46,574
15	Sewer Utility	29.00	0.99%	9,327	0	9,327	559	9,886
16	Stormwater Utility	26.93	0.92%	8,662	0	8,662	519	9,181
17	Metro Transit	503.98	17.23%	162,090	0	162,090	9,718	171,807
18	Parking Utility	114.71	3.92%	36,893	0	36,893	2,212	39,105
19	Golf Enterprise	58.48	2.00%	18,810	0	18,810	1,128	19,937
20	Monona Terrace	92.15	3.15%	29,637	0	29,637	1,777	31,414
21	Madison Public Library	186.41	6.37%	59,954	0	59,954	3,594	63,548
22	Police Department	77.25	2.64%	24,845	0	24,845	1,490	26,334
23	Fire Department	446.74	15.27%	143,679	0	143,679	8,614	152,293
25	Office of Independent Monitor	2.67	0.09%	858	0	858	51	909
26	Public Works - Streets	255.43	8.73%	82,153	0	82,153	4,925	87,078
27	Public Works - Landfill	2.00	0.07%	643	0	643	39	682
28	Public Works - Parks	183.04	6.26%	58,869	0	58,869	3,529	62,398
29	Public Works - Transportation	5.00	0.17%	1,608	0	1,608	96	1,705
30	Public Works - Traffic Engineering	96.43	3.30%	31,015	0	31,015	1,859	32,874
31	Department of Civil Rights	21.81	0.75%	7,015	0	7,015	421	7,436
32	Assessor	26.38	0.90%	8,485	0	8,485	509	8,994
33	PCED-Office of the Director	5.01	0.17%	1,610	0	1,610	97	1,706
34	PCED-Economic Development Division	20.00	0.68%	6,432	0	6,432	386	6,818

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Allocation Details

Cost Pool 3: Compensation & Hiring Admin

Seq. 7: Human Resources

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Planning & Development-Building Inspection Division	45.00	1.54%	14,473	0	14,473	868	15,341
36	Planning & Development-CDA Housing Operations	55.50	1.90%	17,851	0	17,851	1,070	18,922
37	Planning & Development-Community Development Division	44.63	1.53%	14,354	0	14,354	861	15,215
38	Planning & Development-Planning Division	35.29	1.21%	11,351	0	11,351	681	12,031
39	Common Council	16.08	0.55%	5,173	0	5,173	310	5,483
40	Municipal Court	5.16	0.18%	1,661	0	1,661	100	1,761
45	Community Development Authority	2.00	0.07%	643	0	643	39	682
52	All Other Depts./Programs	36.87	1.26%	11,858	0	11,858	711	12,568
Subtotal		2,925.84	100.00%	\$941,008	\$0	\$941,008	\$55,142	\$996,150
Direct Bills						0		0
Total						\$941,008		\$996,150

Allocation Basis Units: # of Employees Less Sworn Police Staff

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Allocation Summary

Seq. 7: Human Resources

Seq #	Department Name	HR Services	Accomodation & FMLA Admin	Compensation & Hiring Admin	Total
3	Employee Assistance Program	\$2,024	\$3,276	\$1,286	\$6,586
4	City Clerk	14,031	0	8,938	22,968
5	Mayor	7,649	0	4,861	12,510
6	Attorney's Office	13,334	546	8,474	22,354
7	Human Resources	10,463	4,914	6,650	22,027
8	Information Technology	32,802	2,893	20,896	56,591
9	Finance Department	27,476	5,787	17,503	50,766
12	Public Works - Engineering Svcs	80,654	12,152	51,378	144,184
13	Public Works - Fleet Svcs	21,163	3,472	13,481	38,117
14	Water Utility	73,113	6,365	46,574	126,053
15	Sewer Utility	15,519	0	9,886	25,406
16	Stormwater Utility	14,413	0	9,181	23,594
17	Metro Transit	269,706	165,502	171,807	607,016
18	Parking Utility	61,388	10,995	39,105	111,488
19	Golf Enterprise	31,298	0	19,937	51,236
20	Monona Terrace	49,315	4,629	31,414	85,358
21	Madison Public Library	99,759	16,203	63,548	179,510
22	Police Department	313,198	67,706	26,334	407,238
23	Fire Department	239,072	20,254	152,293	411,619
25	Office of Independent Monitor	1,427	0	909	2,336
26	Public Works - Streets	136,696	22,569	87,078	246,343
27	Public Works - Landfill	1,070	0	682	1,752
28	Public Works - Parks	97,953	23,147	62,398	183,499
29	Public Works - Transportation	2,676	0	1,705	4,380
30	Public Works - Traffic Engineering	51,606	10,995	32,874	95,475
31	Department of Civil Rights	11,673	4,629	7,436	23,738
32	Assessor	14,119	579	8,994	23,692
33	PCED-Office of the Director	2,679	1,736	1,706	6,121
34	PCED-Economic Development Division	10,703	4,629	6,818	22,151
35	Planning & Development-Building Inspection Division	24,082	4,629	15,341	44,052
36	Planning & Development-CDA Housing Operations	29,703	5,787	18,922	54,412
37	Planning & Development-Community Development Division	23,885	2,315	15,215	41,415
38	Planning & Development-Planning Division	18,887	2,315	12,031	33,233
39	Common Council	8,607	1,157	5,483	15,248

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Allocation Summary

Seq. 7: Human Resources

Seq #	Department Name	HR Services	Accommodation & FMLA Admin	Compensation & Hiring Admin	Total
40	Municipal Court	2,764	579	1,761	5,103
45	Community Development Authority	1,070	2,315	682	4,067
52	All Other Depts./Programs	19,730	0	12,568	32,299
Direct Bills		\$0	\$0	\$0	\$0
Total		\$1,835,710	\$412,075	\$996,150	\$3,243,935

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Information Technology

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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.

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A. Department Costs

Seq. 8:
Information
Technology

Description	Type	Amount	General Admin	Help Desk	Network Operations	Media Services	Application Development
Personnel Costs							
Salaries	S1	\$4,769,024	\$292,312	\$704,314	\$1,032,867	\$301,849	\$1,273,202
Fringe Benefits	S	1,467,965	89,977	216,797	317,929	92,913	391,907
Subtotal - Personnel Costs		\$6,236,989	\$382,289	\$921,111	\$1,350,797	\$394,762	\$1,665,109
Services & Supplies Cost							
42410 - OTHER UNIT OF GOV REVENUES OP	P	-9,299	0	-9,299	0	0	0
48261 - INCEPTION OF SBITA	D	-5,624,046	0	0	0	0	0
53110 - OFFICE SUPPLIES	S	3,728	228	551	807	236	995
53120 - COPY PRINTING SUPPLIES	S	257	16	38	56	16	68
53140 - HARDWARE SUPPLIES	S	8,463	519	1,250	1,833	536	2,259
53145 - SOFTWARE LICENSES & SUPPLIES	S	4,404	270	650	954	279	1,176
53150 - POSTAGE	S	2,017	124	298	437	128	538
53165 - BOOKS AND SUBSCRIPTIONS	S	230	14	34	50	15	61
53210 - WORK SUPPLIES	S	520	32	77	113	33	139
53901 - SBITA INCEPTION CAP OUTLAY	D	5,624,046	0	0	0	0	0
54120 - TELEPHONE	S	12,886	790	1,903	2,791	816	3,440
54121 - CELLULAR TELEPHONE	S	3,780	232	558	819	239	1,009
54125 - TELEVISION	S	991	61	146	215	63	265
54130 - SYSTEMS COMMUNICATION INTERNET	S	7,270	446	1,074	1,575	460	1,941
54232 - CUSTODIAL BUILDING USE CHARGES	S	164,131	10,060	24,240	35,547	10,388	43,819
54245 - PROCESS FEES RECYCLABLES	S	9,448	579	1,395	2,046	598	2,522
54335 - SYSTEM AND SOFTWARE MAINTENANC	P	3,544,716	0	0	0	0	3,544,716
54510 - RECRUITMENT	S	70	4	10	15	4	19
54520 - CONFERENCES AND TRAINING	S	16,967	1,040	2,506	3,675	1,074	4,530
54535 - MEMBERSHIPS	S	2,498	153	369	541	158	667
54635 - STORAGE SERVICES	S	45	3	7	10	3	12
54645 - CONSULTING SERVICES	S	138,730	8,503	20,488	30,046	8,781	37,037
54810 - OTHER SERVICES AND EXPENSES	S	12,282	753	1,814	2,660	777	3,279
56113 - PRINCIPAL SBITAS	D	2,621,629	0	0	0	0	0
56213 - INTEREST SBITAS	D	165,583	0	0	0	0	0
57140 - ID CHARGE FROM ENGINEERING	S	969	59	143	210	61	259
57141 - ID CHARGE FROM FLEET SERVICES	S	5,911	362	873	1,280	374	1,578
57175 - ID CHARGE FROM INSURANCE	S	16,065	985	2,373	3,479	1,017	4,289

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A. Department Costs

Seq. 8:
Information
Technology

Description	Type	Amount	General Admin	Help Desk	Network Operations	Media Services	Application Development
57176 - ID CHARGE FROM WORKERS COMP	S	5,005	307	739	1,084	317	1,336
Subtotal - Services & Supplies		\$6,739,296	\$25,539	\$52,237	\$90,241	\$26,372	\$3,655,955
Department Cost Total		\$12,976,285	\$407,828	\$973,348	\$1,441,038	\$421,134	\$5,321,065
Adjustments to Cost							
48261 - INCEPTION OF SBITA	D	5,624,046	0	0	0	0	0
56113 - PRINCIPAL SBITAS	D	-2,621,629	0	0	0	0	0
53901 - SBITA INCEPTION CAP OUTLAY	D	-5,624,046	0	0	0	0	0
56213 - INTEREST SBITAS	D	-165,583	0	0	0	0	0
Subtotal - Adjustments		-\$2,787,212	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		10,189,073	407,828	973,348	1,441,038	421,134	5,321,065
General Admin Distribution			-407,828	64,163	94,094	27,498	115,989
Grand Total		\$10,189,073	\$0	\$1,037,511	\$1,535,132	\$448,633	\$5,437,053

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Seq. 8:
Information
Technology

A. Department Costs

Description	Type	Amount	Web	Collaboration Tools
Personnel Costs				
Salaries	S1	\$4,769,024	\$728,634	\$435,845
Fringe Benefits	S	1,467,965	224,283	134,159
Subtotal - Personnel Costs		\$6,236,989	\$952,917	\$570,004
Services & Supplies Cost				
42410 - OTHER UNIT OF GOV REVENUES OP	P	-9,299	0	0
48261 - INCEPTION OF SBITA	D	-5,624,046	0	0
53110 - OFFICE SUPPLIES	S	3,728	570	341
53120 - COPY PRINTING SUPPLIES	S	257	39	23
53140 - HARDWARE SUPPLIES	S	8,463	1,293	773
53145 - SOFTWARE LICENSES & SUPPLIES	S	4,404	673	402
53150 - POSTAGE	S	2,017	308	184
53165 - BOOKS AND SUBSCRIPTIONS	S	230	35	21
53210 - WORK SUPPLIES	S	520	79	48
53901 - SBITA INCEPTION CAP OUTLAY	D	5,624,046	0	0
54120 - TELEPHONE	S	12,886	1,969	1,178
54121 - CELLULAR TELEPHONE	S	3,780	578	345
54125 - TELEVISION	S	991	151	91
54130 - SYSTEMS COMMUNICATION INTERNET	S	7,270	1,111	664
54232 - CUSTODIAL BUILDING USE CHARGES	S	164,131	25,077	15,000
54245 - PROCESS FEES RECYCLABLES	S	9,448	1,444	863
54335 - SYSTEM AND SOFTWARE MAINTENANC	P	3,544,716	0	0
54510 - RECRUITMENT	S	70	11	6
54520 - CONFERENCES AND TRAINING	S	16,967	2,592	1,551
54535 - MEMBERSHIPS	S	2,498	382	228
54635 - STORAGE SERVICES	S	45	7	4
54645 - CONSULTING SERVICES	S	138,730	21,196	12,679
54810 - OTHER SERVICES AND EXPENSES	S	12,282	1,876	1,122
56113 - PRINCIPAL SBITAS	D	2,621,629	0	0
56213 - INTEREST SBITAS	D	165,583	0	0
57140 - ID CHARGE FROM ENGINEERING	S	969	148	89
57141 - ID CHARGE FROM FLEET SERVICES	S	5,911	903	540
57175 - ID CHARGE FROM INSURANCE	S	16,065	2,454	1,468

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Seq. 8:
Information
Technology

A. Department Costs

Description	Type	Amount	Web	Collaboration Tools
57176 - ID CHARGE FROM WORKERS COMP	S	5,005	765	457
Subtotal - Services & Supplies		\$6,739,296	\$63,660	\$38,080
Department Cost Total		\$12,976,285	\$1,016,577	\$608,083
Adjustments to Cost				
48261 - INCEPTION OF SBITA	D	5,624,046	0	0
56113 - PRINCIPAL SBITAS	D	-2,621,629	0	0
53901 - SBITA INCEPTION CAP OUTLAY	D	-5,624,046	0	0
56213 - INTEREST SBITAS	D	-165,583	0	0
Subtotal - Adjustments		-\$2,787,212	\$0	\$0
Total Costs After Adjustments		10,189,073	1,016,577	608,083
General Admin Distribution			66,379	39,705
Grand Total		\$10,189,073	\$1,082,955	\$647,789

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B. Incoming Costs (Default Spread Salary)

Seq. 8: Information Technology

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Help Desk	Network Operations	Media Services	Application Development
1	City-County Building	\$32,180	\$8	\$5,064	\$7,426	\$2,170	\$9,154
1	Department Specific	12,805	3	2,015	2,955	864	3,643
	Subtotal - Building Depreciation	44,985	11	7,079	10,382	3,034	12,797
2	Equipment Depreciation	484,441	0	76,216	111,770	32,664	137,778
2	Lease & SBITA Amortization *	1,983,276	0	0	0	0	1,983,276
	Subtotal - Equipment Depreciation	2,467,716	0	76,216	111,770	32,664	2,121,053
3	EAP Service Delivery	5,693	453	967	1,418	414	1,748
3	Critical Incidents	360	29	61	90	26	110
3	External EAP	470	0	74	108	32	134
	Subtotal - Employee Assistance Program	6,523	482	1,102	1,616	472	1,992
5	City Operational Oversight	33,021	5,241	6,020	8,828	2,580	10,882
	Subtotal - Mayor	33,021	5,241	6,020	8,828	2,580	10,882
6	General Counsel & Representation	117,222	6,901	19,528	28,638	8,369	35,301
	Subtotal - Attorney's Office	117,222	6,901	19,528	28,638	8,369	35,301
7	HR Services	31,019	1,783	5,161	7,568	2,212	9,329
7	Accommodation & FMLA Admin	2,730	164	455	668	195	823
7	Compensation & Hiring Admin	19,714	1,182	3,287	4,821	1,409	5,943
	Subtotal - Human Resources	53,463	3,128	8,903	13,057	3,816	16,095
8	Help Desk	0	39,746	6,253	9,170	2,680	11,304
8	Network Operations	0	30,449	4,790	7,025	2,053	8,660
8	Media Services	0	8,898	1,400	2,053	600	2,531
8	Application Development	0	409,620	64,445	94,508	27,619	116,498
8	Web	0	21,480	3,379	4,956	1,448	6,109
8	Collaboration Tools	0	12,849	2,021	2,964	866	3,654
	Subtotal - Information Technology	0	523,042	82,289	120,676	35,267	148,756
9	General Acctg & Reporting	0	6,082	957	1,403	410	1,730
9	Budget Management	0	6,795	1,069	1,568	458	1,933
9	Admin Support	0	27	4	6	2	8
9	Purchasing	0	2,163	340	499	146	615
9	Payroll	0	13,130	2,066	3,029	885	3,734
9	Debt Management	0	9,751	1,534	2,250	657	2,773
	Subtotal - Finance Department	0	37,949	5,970	8,755	2,559	10,793
10	Insurance	0	27	4	6	2	8
	Subtotal - Insurance	0	27	4	6	2	8
11	Workers Comp	0	7	1	2	0	2

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B. Incoming Costs (Default Spread Salary)

Seq. 8: Information Technology

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Help Desk	Network Operations	Media Services	Application Development
	Subtotal - Workers Compensation	0	7	1	2	0	2
12	Facilities - General	0	13,213	2,079	3,048	891	3,758
	Subtotal - Public Works - Engineering Svcs	0	13,213	2,079	3,048	891	3,758
13	Fleet Services	0	150	24	35	10	43
	Subtotal - Public Works - Fleet Svcs	0	150	24	35	10	43
31	Internal Support	0	22,524	3,544	5,197	1,519	6,406
	Subtotal - Department of Civil Rights	0	22,524	3,544	5,197	1,519	6,406
39	Citywide Support	0	29,411	4,627	6,786	1,983	8,365
	Subtotal - Common Council	0	29,411	4,627	6,786	1,983	8,365
Total Incoming		\$2,722,930	\$642,086	\$217,387	\$318,795	\$93,166	\$2,376,250
C. Total Allocated			\$13,554,089	\$1,254,898	\$1,853,927	\$541,799	\$7,813,304
				9.26%	13.68%	4.00%	57.65%

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B. Incoming Costs (Default Spread Salary)

Seq. 8: Information Technology

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Web	Collaboration Tools
1	City-County Building	\$32,180	\$8	\$5,239	\$3,134
1	Department Specific	12,805	3	2,085	1,247
	Subtotal - Building Depreciation	44,985	11	7,324	4,381
2	Equipment Depreciation	484,441	0	78,848	47,164
2	Lease & SBITA Amortization *	1,983,276	0	0	0
	Subtotal - Equipment Depreciation	2,467,716	0	78,848	47,164
3	EAP Service Delivery	5,693	453	1,000	598
3	Critical Incidents	360	29	63	38
3	External EAP	470	0	77	46
	Subtotal - Employee Assistance Program	6,523	482	1,140	682
5	City Operational Oversight	33,021	5,241	6,228	3,725
	Subtotal - Mayor	33,021	5,241	6,228	3,725
6	General Counsel & Representation	117,222	6,901	20,202	12,084
	Subtotal - Attorney's Office	117,222	6,901	20,202	12,084
7	HR Services	31,019	1,783	5,339	3,194
7	Accommodation & FMLA Admin	2,730	164	471	282
7	Compensation & Hiring Admin	19,714	1,182	3,401	2,034
	Subtotal - Human Resources	53,463	3,128	9,211	5,510
8	Help Desk	0	39,746	6,469	3,870
8	Network Operations	0	30,449	4,956	2,964
8	Media Services	0	8,898	1,448	866
8	Application Development	0	409,620	66,670	39,880
8	Web	0	21,480	3,496	2,091
8	Collaboration Tools	0	12,849	2,091	1,251
	Subtotal - Information Technology	0	523,042	85,131	50,922
9	General Acctg & Reporting	0	6,082	990	592
9	Budget Management	0	6,795	1,106	662
9	Admin Support	0	27	4	3
9	Purchasing	0	2,163	352	211
9	Payroll	0	13,130	2,137	1,278
9	Debt Management	0	9,751	1,587	949
	Subtotal - Finance Department	0	37,949	6,177	3,695
10	Insurance	0	27	4	3
	Subtotal - Insurance	0	27	4	3
11	Workers Comp	0	7	1	1

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B. Incoming Costs (Default Spread Salary)

Seq. 8: Information Technology

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Web	Collaboration Tools
	Subtotal - Workers Compensation	0	7	1	1
12	Facilities - General	0	13,213	2,150	1,286
	Subtotal - Public Works - Engineering Svcs	0	13,213	2,150	1,286
13	Fleet Services	0	150	24	15
	Subtotal - Public Works - Fleet Svcs	0	150	24	15
31	Internal Support	0	22,524	3,666	2,193
	Subtotal - Department of Civil Rights	0	22,524	3,666	2,193
39	Citywide Support	0	29,411	4,787	2,863
	Subtotal - Common Council	0	29,411	4,787	2,863
Total Incoming		\$2,722,930	\$642,086	\$224,893	\$134,524
C. Total Allocated			\$13,554,089	\$1,307,849	\$782,313
				9.65%	5.77%

City of Madison, Wisconsin
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Allocation Details

Cost Pool 1: Help Desk

Seq. 8: Information Technology

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	4	0.11%	\$1,252	\$0	\$1,252	\$0	\$1,252
4	City Clerk	87	2.36%	27,227	0	27,227	2,533	29,761
5	Mayor	20	0.54%	6,259	0	6,259	0	6,259
6	Attorney's Office	37	1.00%	11,579	0	11,579	0	11,579
7	Human Resources	30	0.81%	9,389	0	9,389	0	9,389
8	Information Technology	127	3.44%	39,746	0	39,746	0	39,746
9	Finance Department	71	1.93%	22,220	0	22,220	2,068	24,288
12	Public Works - Engineering Svcs	188	5.10%	58,836	0	58,836	5,475	64,311
13	Public Works - Fleet Svcs	50	1.36%	15,648	0	15,648	1,456	17,104
14	Water Utility	208	5.64%	65,095	0	65,095	6,057	71,152
15	Sewer Utility	7	0.19%	2,191	0	2,191	204	2,395
16	Stormwater Utility	6	0.16%	1,878	0	1,878	175	2,052
17	Metro Transit	236	6.40%	73,858	0	73,858	6,872	80,731
18	Parking Utility	102	2.77%	31,922	0	31,922	2,970	34,892
19	Golf Enterprise	15	0.41%	4,694	0	4,694	437	5,131
20	Monona Terrace	59	1.60%	18,465	0	18,465	1,718	20,183
21	Madison Public Library	77	2.09%	24,098	0	24,098	2,242	26,340
22	Police Department	766	20.78%	239,727	0	239,727	22,306	262,033
23	Fire Department	443	12.02%	138,641	0	138,641	12,900	151,541
24	Public Health Madison and Dane County	427	11.58%	133,633	0	133,633	12,434	146,068
25	Office of Independent Monitor	5	0.14%	1,565	0	1,565	146	1,710
26	Public Works - Streets	70	1.90%	21,907	0	21,907	2,038	23,946
27	Public Works - Landfill	1	0.03%	313	0	313	29	342
28	Public Works - Parks	176	4.77%	55,081	0	55,081	5,125	60,206
29	Public Works - Transportation	4	0.11%	1,252	0	1,252	116	1,368
30	Public Works - Traffic Engineering	91	2.47%	28,479	0	28,479	2,650	31,129
31	Department of Civil Rights	37	1.00%	11,579	0	11,579	1,077	12,657
32	Assessor	34	0.92%	10,641	0	10,641	990	11,631
33	PCED-Office of the Director	3	0.08%	939	0	939	87	1,026

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Allocation Details

Cost Pool 1: Help Desk

Seq. 8: Information Technology

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	PCED-Economic Development Division	42	1.14%	13,144	0	13,144	1,223	14,367
35	Planning & Development-Building Inspection Division	49	1.33%	15,335	0	15,335	1,427	16,762
36	Planning & Development-CDA Housing Operations	78	2.12%	24,411	0	24,411	2,271	26,682
37	Planning & Development-Community Development Division	65	1.76%	20,342	0	20,342	1,893	22,235
38	Planning & Development-Planning Division	32	0.87%	10,015	0	10,015	932	10,947
39	Common Council	31	0.84%	9,702	0	9,702	903	10,604
40	Municipal Court	9	0.24%	2,817	0	2,817	262	3,079
Subtotal		3,687	100.00%	\$1,153,880	\$0	\$1,153,880	\$101,018	\$1,254,898
Direct Bills						0		0
Total						\$1,153,880		\$1,254,898

Allocation Basis Units: # of Devices Supported

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Allocation Details

Cost Pool 2: Network Operations

Seq. 8: Information Technology

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	4.00	0.12%	\$1,987	\$0	\$1,987	\$0	\$1,987
4	City Clerk	26.22	0.76%	13,024	0	13,024	1,175	14,199
5	Mayor	15.11	0.44%	7,508	0	7,508	0	7,508
6	Attorney's Office	26.35	0.77%	13,088	0	13,088	0	13,088
7	Human Resources	20.68	0.60%	10,271	0	10,271	0	10,271
8	Information Technology	61.29	1.79%	30,449	0	30,449	0	30,449
9	Finance Department	51.34	1.50%	25,505	0	25,505	2,300	27,805
12	Public Works - Engineering Svcs	150.71	4.39%	74,867	0	74,867	6,753	81,620
13	Public Works - Fleet Svcs	39.55	1.15%	19,645	0	19,645	1,772	21,417
14	Water Utility	136.62	3.98%	67,867	0	67,867	6,121	73,988
15	Sewer Utility	29.00	0.84%	14,406	0	14,406	1,299	15,705
16	Stormwater Utility	26.93	0.78%	13,378	0	13,378	1,207	14,585
17	Metro Transit	503.98	14.68%	250,355	0	250,355	22,581	272,936
18	Parking Utility	114.71	3.34%	56,984	0	56,984	5,140	62,123
19	Golf Enterprise	58.48	1.70%	29,053	0	29,053	2,620	31,673
20	Monona Terrace	92.15	2.68%	45,776	0	45,776	4,129	49,905
21	Madison Public Library	186.41	5.43%	92,601	0	92,601	8,352	100,953
22	Police Department	585.25	17.04%	290,726	0	290,726	26,222	316,948
23	Fire Department	446.74	13.01%	221,919	0	221,919	20,016	241,935
25	Office of Independent Monitor	2.67	0.08%	1,325	0	1,325	119	1,444
26	Public Works - Streets	255.43	7.44%	126,889	0	126,889	11,445	138,333
27	Public Works - Landfill	2.00	0.06%	994	0	994	90	1,083
28	Public Works - Parks	183.04	5.33%	90,925	0	90,925	8,201	99,126
29	Public Works - Transportation	5.00	0.15%	2,484	0	2,484	224	2,708
30	Public Works - Traffic Engineering	96.43	2.81%	47,904	0	47,904	4,321	52,224
31	Department of Civil Rights	21.81	0.64%	10,835	0	10,835	977	11,813
32	Assessor	26.38	0.77%	13,106	0	13,106	1,182	14,288
33	PCED-Office of the Director	5.01	0.15%	2,487	0	2,487	224	2,711
34	PCED-Economic Development Division	20.00	0.58%	9,935	0	9,935	896	10,831

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Cost Pool 2: Network Operations

Seq. 8: Information Technology

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Planning & Development-Building Inspection Division	45.00	1.31%	22,354	0	22,354	2,016	24,370
36	Planning & Development-CDA Housing Operations	55.50	1.62%	27,572	0	27,572	2,487	30,059
37	Planning & Development-Community Development Division	44.63	1.30%	22,171	0	22,171	2,000	24,171
38	Planning & Development-Planning Division	35.29	1.03%	17,532	0	17,532	1,581	19,113
39	Common Council	16.08	0.47%	7,990	0	7,990	721	8,711
40	Municipal Court	5.16	0.15%	2,565	0	2,565	231	2,797
45	Community Development Authority	2.00	0.06%	994	0	994	90	1,083
52	All Other Depts./Programs	36.87	1.07%	18,315	0	18,315	1,652	19,966
Subtotal		3,433.84	100.00%	\$1,705,785	\$0	\$1,705,785	\$148,142	\$1,853,927
Direct Bills						0		0
Total						\$1,705,785		\$1,853,927

Allocation Basis Units: # of Full Time Equivalent Employees

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Cost Pool 3: Media Services

Seq. 8: Information Technology

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	4.00	0.12%	\$581	\$0	\$581	\$0	\$581
4	City Clerk	26.22	0.76%	3,806	0	3,806	343	4,149
5	Mayor	15.11	0.44%	2,194	0	2,194	0	2,194
6	Attorney's Office	26.35	0.77%	3,825	0	3,825	0	3,825
7	Human Resources	20.68	0.60%	3,002	0	3,002	0	3,002
8	Information Technology	61.29	1.79%	8,898	0	8,898	0	8,898
9	Finance Department	51.34	1.50%	7,454	0	7,454	672	8,126
12	Public Works - Engineering Svcs	150.71	4.39%	21,879	0	21,879	1,973	23,853
13	Public Works - Fleet Svcs	39.55	1.15%	5,741	0	5,741	518	6,259
14	Water Utility	136.62	3.98%	19,834	0	19,834	1,789	21,623
15	Sewer Utility	29.00	0.84%	4,210	0	4,210	380	4,590
16	Stormwater Utility	26.93	0.78%	3,910	0	3,910	353	4,262
17	Metro Transit	503.98	14.68%	73,165	0	73,165	6,599	79,764
18	Parking Utility	114.71	3.34%	16,653	0	16,653	1,502	18,155
19	Golf Enterprise	58.48	1.70%	8,490	0	8,490	766	9,256
20	Monona Terrace	92.15	2.68%	13,378	0	13,378	1,207	14,584
21	Madison Public Library	186.41	5.43%	27,062	0	27,062	2,441	29,503
22	Police Department	585.25	17.04%	84,963	0	84,963	7,663	92,626
23	Fire Department	446.74	13.01%	64,854	0	64,854	5,849	70,704
25	Office of Independent Monitor	2.67	0.08%	387	0	387	35	422
26	Public Works - Streets	255.43	7.44%	37,082	0	37,082	3,345	40,427
27	Public Works - Landfill	2.00	0.06%	290	0	290	26	317
28	Public Works - Parks	183.04	5.33%	26,572	0	26,572	2,397	28,969
29	Public Works - Transportation	5.00	0.15%	726	0	726	65	791
30	Public Works - Traffic Engineering	96.43	2.81%	14,000	0	14,000	1,263	15,262
31	Department of Civil Rights	21.81	0.64%	3,167	0	3,167	286	3,452
32	Assessor	26.38	0.77%	3,830	0	3,830	345	4,176
33	PCED-Office of the Director	5.01	0.15%	727	0	727	66	792
34	PCED-Economic Development Division	20.00	0.58%	2,903	0	2,903	262	3,165

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Allocation Details

Cost Pool 3: Media Services

Seq. 8: Information Technology

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Planning & Development-Building Inspection Division	45.00	1.31%	6,533	0	6,533	589	7,122
36	Planning & Development-CDA Housing Operations	55.50	1.62%	8,058	0	8,058	727	8,785
37	Planning & Development-Community Development Division	44.63	1.30%	6,479	0	6,479	584	7,064
38	Planning & Development-Planning Division	35.29	1.03%	5,124	0	5,124	462	5,586
39	Common Council	16.08	0.47%	2,335	0	2,335	211	2,546
40	Municipal Court	5.16	0.15%	750	0	750	68	817
45	Community Development Authority	2.00	0.06%	290	0	290	26	317
52	All Other Depts./Programs	36.87	1.07%	5,352	0	5,352	483	5,835
Subtotal		3,433.84	100.00%	\$498,505	\$0	\$498,505	\$43,294	\$541,799
Direct Bills						0		0
Total						\$498,505		\$541,799

Allocation Basis Units: # of Full Time Equivalent Employees

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Cost Pool 4: Application Development

Seq. 8: Information Technology

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	4,702.79	0.10%	\$7,567	\$0	\$7,567	\$0	\$7,567
4	City Clerk	105,423.16	2.22%	169,624	0	169,624	4,394	174,018
5	Mayor	23,513.94	0.50%	37,834	0	37,834	0	37,834
6	Attorney's Office	43,500.80	0.92%	69,992	0	69,992	0	69,992
7	Human Resources	35,270.92	0.74%	56,750	0	56,750	0	56,750
8	Information Technology	254,583.57	5.37%	409,620	0	409,620	0	409,620
9	Finance Department	83,474.50	1.76%	134,309	0	134,309	3,479	137,788
12	Public Works - Engineering Svcs	239,130.53	5.04%	384,757	0	384,757	9,968	394,724
13	Public Works - Fleet Svcs	58,784.86	1.24%	94,584	0	94,584	2,450	97,034
14	Water Utility	261,299.50	5.51%	420,426	0	420,426	10,892	431,318
15	Sewer Utility	19,193.84	0.40%	30,883	0	30,883	800	31,683
16	Stormwater Utility	18,018.14	0.38%	28,991	0	28,991	751	29,742
17	Metro Transit	283,255.07	5.97%	455,752	0	455,752	11,807	467,559
18	Parking Utility	134,022.57	2.83%	215,640	0	215,640	5,586	221,226
19	Golf Enterprise	17,635.46	0.37%	28,375	0	28,375	735	29,110
20	Monona Terrace	87,465.58	1.84%	140,731	0	140,731	3,646	144,376
21	Madison Public Library	90,881.71	1.92%	146,227	0	146,227	3,788	150,015
22	Police Department	918,683.53	19.37%	1,478,145	0	1,478,145	38,294	1,516,439
23	Fire Department	538,933.32	11.36%	867,134	0	867,134	22,464	889,598
24	Public Health Madison and Dane County	502,375.74	10.59%	808,314	0	808,314	20,941	829,254
25	Office of Independent Monitor	5,878.49	0.12%	9,458	0	9,458	245	9,703
26	Public Works - Streets	106,188.77	2.24%	170,856	0	170,856	4,426	175,282
27	Public Works - Landfill	19,275.14	0.41%	31,013	0	31,013	803	31,817
28	Public Works - Parks	250,382.73	5.28%	402,861	0	402,861	10,437	413,298
29	Public Works - Transportation	4,702.79	0.10%	7,567	0	7,567	196	7,763
30	Public Works - Traffic Engineering	106,988.45	2.26%	172,142	0	172,142	4,460	176,602
31	Department of Civil Rights	46,638.30	0.98%	75,040	0	75,040	1,944	76,984
32	Assessor	40,326.73	0.85%	64,885	0	64,885	1,681	66,566
33	PCED-Office of the Director	3,527.09	0.07%	5,675	0	5,675	147	5,822

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Cost Pool 4: Application Development

Seq. 8: Information Technology

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34	PCED-Economic Development Division	49,379.28	1.04%	79,450	0	79,450	2,058	81,509
35	Planning & Development-Building Inspection Division	61,099.68	1.29%	98,308	0	98,308	2,547	100,855
36	Planning & Development-CDA Housing Operations	91,704.39	1.93%	147,551	0	147,551	3,823	151,373
37	Planning & Development-Community Development Division	151,666.32	3.20%	244,028	0	244,028	6,322	250,350
38	Planning & Development-Planning Division	37,622.31	0.79%	60,534	0	60,534	1,568	62,102
39	Common Council	36,446.61	0.77%	58,642	0	58,642	1,519	60,161
40	Municipal Court	10,581.28	0.22%	17,025	0	17,025	441	17,466
Subtotal		4,742,557.90	100.00%	\$7,630,691	\$0	\$7,630,691	\$182,613	\$7,813,304
Direct Bills						0		0
Total						\$7,630,691		\$7,813,304

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

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Cost Pool 5: Web

Seq. 8: Information Technology

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	4.00	0.12%	\$1,402	\$0	\$1,402	\$0	\$1,402
4	City Clerk	26.22	0.76%	9,188	0	9,188	829	10,016
5	Mayor	15.11	0.44%	5,296	0	5,296	0	5,296
6	Attorney's Office	26.35	0.77%	9,233	0	9,233	0	9,233
7	Human Resources	20.68	0.60%	7,246	0	7,246	0	7,246
8	Information Technology	61.29	1.79%	21,480	0	21,480	0	21,480
9	Finance Department	51.34	1.50%	17,992	0	17,992	1,623	19,615
12	Public Works - Engineering Svcs	150.71	4.39%	52,815	0	52,815	4,764	57,578
13	Public Works - Fleet Svcs	39.55	1.15%	13,858	0	13,858	1,250	15,108
14	Water Utility	136.62	3.98%	47,877	0	47,877	4,318	52,195
15	Sewer Utility	29.00	0.84%	10,163	0	10,163	917	11,079
16	Stormwater Utility	26.93	0.78%	9,438	0	9,438	851	10,289
17	Metro Transit	503.98	14.68%	176,612	0	176,612	15,929	192,542
18	Parking Utility	114.71	3.34%	40,199	0	40,199	3,626	43,825
19	Golf Enterprise	58.48	1.70%	20,495	0	20,495	1,849	22,344
20	Monona Terrace	92.15	2.68%	32,293	0	32,293	2,913	35,205
21	Madison Public Library	186.41	5.43%	65,325	0	65,325	5,892	71,217
22	Police Department	585.25	17.04%	205,092	0	205,092	18,498	223,590
23	Fire Department	446.74	13.01%	156,552	0	156,552	14,120	170,672
25	Office of Independent Monitor	2.67	0.08%	934	0	934	84	1,019
26	Public Works - Streets	255.43	7.44%	89,513	0	89,513	8,074	97,587
27	Public Works - Landfill	2.00	0.06%	701	0	701	63	764
28	Public Works - Parks	183.04	5.33%	64,143	0	64,143	5,785	69,928
29	Public Works - Transportation	5.00	0.15%	1,752	0	1,752	158	1,910
30	Public Works - Traffic Engineering	96.43	2.81%	33,794	0	33,794	3,048	36,842
31	Department of Civil Rights	21.81	0.64%	7,644	0	7,644	689	8,333
32	Assessor	26.38	0.77%	9,246	0	9,246	834	10,080
33	PCED-Office of the Director	5.01	0.15%	1,754	0	1,754	158	1,912
34	PCED-Economic Development Division	20.00	0.58%	7,009	0	7,009	632	7,641

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Cost Pool 5: Web

Seq. 8: Information Technology

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Planning & Development-Building Inspection Division	45.00	1.31%	15,770	0	15,770	1,422	17,192
36	Planning & Development-CDA Housing Operations	55.50	1.62%	19,451	0	19,451	1,754	21,205
37	Planning & Development-Community Development Division	44.63	1.30%	15,641	0	15,641	1,411	17,051
38	Planning & Development-Planning Division	35.29	1.03%	12,368	0	12,368	1,116	13,483
39	Common Council	16.08	0.47%	5,636	0	5,636	508	6,145
40	Municipal Court	5.16	0.15%	1,810	0	1,810	163	1,973
45	Community Development Authority	2.00	0.06%	701	0	701	63	764
52	All Other Depts./Programs	36.87	1.07%	12,920	0	12,920	1,165	14,085
Subtotal		3,433.84	100.00%	\$1,203,342	\$0	\$1,203,342	\$104,507	\$1,307,849
Direct Bills						0		0
Total						\$1,203,342		\$1,307,849

Allocation Basis Units: # of Full Time Equivalent Employees

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Cost Pool 6: Collaboration Tools

Seq. 8: Information Technology

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	4.00	0.12%	\$838	\$0	\$838	\$0	\$838
4	City Clerk	26.22	0.76%	5,496	0	5,496	496	5,991
5	Mayor	15.11	0.44%	3,168	0	3,168	0	3,168
6	Attorney's Office	26.35	0.77%	5,523	0	5,523	0	5,523
7	Human Resources	20.68	0.60%	4,334	0	4,334	0	4,334
8	Information Technology	61.29	1.79%	12,849	0	12,849	0	12,849
9	Finance Department	51.34	1.50%	10,762	0	10,762	971	11,733
12	Public Works - Engineering Svcs	150.71	4.39%	31,592	0	31,592	2,849	34,441
13	Public Works - Fleet Svcs	39.55	1.15%	8,290	0	8,290	748	9,037
14	Water Utility	136.62	3.98%	28,638	0	28,638	2,583	31,221
15	Sewer Utility	29.00	0.84%	6,079	0	6,079	548	6,627
16	Stormwater Utility	26.93	0.78%	5,645	0	5,645	509	6,155
17	Metro Transit	503.98	14.68%	105,644	0	105,644	9,528	115,172
18	Parking Utility	114.71	3.34%	24,046	0	24,046	2,169	26,214
19	Golf Enterprise	58.48	1.70%	12,259	0	12,259	1,106	13,365
20	Monona Terrace	92.15	2.68%	19,316	0	19,316	1,742	21,059
21	Madison Public Library	186.41	5.43%	39,075	0	39,075	3,524	42,600
22	Police Department	585.25	17.04%	122,680	0	122,680	11,065	133,745
23	Fire Department	446.74	13.01%	93,644	0	93,644	8,446	102,091
25	Office of Independent Monitor	2.67	0.08%	559	0	559	50	609
26	Public Works - Streets	255.43	7.44%	53,544	0	53,544	4,829	58,373
27	Public Works - Landfill	2.00	0.06%	419	0	419	38	457
28	Public Works - Parks	183.04	5.33%	38,368	0	38,368	3,461	41,829
29	Public Works - Transportation	5.00	0.15%	1,048	0	1,048	95	1,143
30	Public Works - Traffic Engineering	96.43	2.81%	20,214	0	20,214	1,823	22,037
31	Department of Civil Rights	21.81	0.64%	4,572	0	4,572	412	4,985
32	Assessor	26.38	0.77%	5,530	0	5,530	499	6,029
33	PCED-Office of the Director	5.01	0.15%	1,049	0	1,049	95	1,144
34	PCED-Economic Development Division	20.00	0.58%	4,192	0	4,192	378	4,571

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Cost Pool 6: Collaboration Tools

Seq. 8: Information Technology

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Planning & Development-Building Inspection Division	45.00	1.31%	9,433	0	9,433	851	10,284
36	Planning & Development-CDA Housing Operations	55.50	1.62%	11,635	0	11,635	1,049	12,684
37	Planning & Development-Community Development Division	44.63	1.30%	9,356	0	9,356	844	10,200
38	Planning & Development-Planning Division	35.29	1.03%	7,398	0	7,398	667	8,065
39	Common Council	16.08	0.47%	3,372	0	3,372	304	3,676
40	Municipal Court	5.16	0.15%	1,083	0	1,083	98	1,180
45	Community Development Authority	2.00	0.06%	419	0	419	38	457
52	All Other Depts./Programs	36.87	1.07%	7,728	0	7,728	697	8,425
Subtotal		3,433.84	100.00%	\$719,800	\$0	\$719,800	\$62,512	\$782,313
Direct Bills						0		0
Total						\$719,800		\$782,313

Allocation Basis Units: # of Full Time Equivalent Employees

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Allocation Summary

Seq. 8: Information Technology

Seq #	Department Name	Help Desk	Network Operations	Media Services	Application Development	Web	Collaboration Tools
3	Employee Assistance Program	\$1,252	\$1,987	\$581	\$7,567	\$1,402	\$838
4	City Clerk	29,761	14,199	4,149	174,018	10,016	5,991
5	Mayor	6,259	7,508	2,194	37,834	5,296	3,168
6	Attorney's Office	11,579	13,088	3,825	69,992	9,233	5,523
7	Human Resources	9,389	10,271	3,002	56,750	7,246	4,334
8	Information Technology	39,746	30,449	8,898	409,620	21,480	12,849
9	Finance Department	24,288	27,805	8,126	137,788	19,615	11,733
12	Public Works - Engineering Svcs	64,311	81,620	23,853	394,724	57,578	34,441
13	Public Works - Fleet Svcs	17,104	21,417	6,259	97,034	15,108	9,037
14	Water Utility	71,152	73,988	21,623	431,318	52,195	31,221
15	Sewer Utility	2,395	15,705	4,590	31,683	11,079	6,627
16	Stormwater Utility	2,052	14,585	4,262	29,742	10,289	6,155
17	Metro Transit	80,731	272,936	79,764	467,559	192,542	115,172
18	Parking Utility	34,892	62,123	18,155	221,226	43,825	26,214
19	Golf Enterprise	5,131	31,673	9,256	29,110	22,344	13,365
20	Monona Terrace	20,183	49,905	14,584	144,376	35,205	21,059
21	Madison Public Library	26,340	100,953	29,503	150,015	71,217	42,600
22	Police Department	262,033	316,948	92,626	1,516,439	223,590	133,745
23	Fire Department	151,541	241,935	70,704	889,598	170,672	102,091
24	Public Health Madison and Dane County	146,068	0	0	829,254	0	0
25	Office of Independent Monitor	1,710	1,444	422	9,703	1,019	609
26	Public Works - Streets	23,946	138,333	40,427	175,282	97,587	58,373
27	Public Works - Landfill	342	1,083	317	31,817	764	457
28	Public Works - Parks	60,206	99,126	28,969	413,298	69,928	41,829
29	Public Works - Transportation	1,368	2,708	791	7,763	1,910	1,143
30	Public Works - Traffic Engineering	31,129	52,224	15,262	176,602	36,842	22,037
31	Department of Civil Rights	12,657	11,813	3,452	76,984	8,333	4,985
32	Assessor	11,631	14,288	4,176	66,566	10,080	6,029
33	PCED-Office of the Director	1,026	2,711	792	5,822	1,912	1,144
34	PCED-Economic Development Division	14,367	10,831	3,165	81,509	7,641	4,571
35	Planning & Development-Building Inspection Division	16,762	24,370	7,122	100,855	17,192	10,284
36	Planning & Development-CDA Housing Operations	26,682	30,059	8,785	151,373	21,205	12,684
37	Planning & Development-Community Development Division	22,235	24,171	7,064	250,350	17,051	10,200
38	Planning & Development-Planning Division	10,947	19,113	5,586	62,102	13,483	8,065

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Allocation Summary

Seq. 8: Information Technology

Seq #	Department Name	Help Desk	Network Operations	Media Services	Application Development	Web	Collaboration Tools
39	Common Council	10,604	8,711	2,546	60,161	6,145	3,676
40	Municipal Court	3,079	2,797	817	17,466	1,973	1,180
45	Community Development Authority	0	1,083	317	0	764	457
52	All Other Depts./Programs	0	19,966	5,835	0	14,085	8,425
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$1,254,898	\$1,853,927	\$541,799	\$7,813,304	\$1,307,849	\$782,313

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Allocation Summary

Seq. 8: Information Technology

Seq #	Department Name	Total
3	Employee Assistance Program	\$13,626
4	City Clerk	238,135
5	Mayor	62,259
6	Attorney's Office	113,241
7	Human Resources	90,991
8	Information Technology	523,042
9	Finance Department	229,356
12	Public Works - Engineering Svcs	656,528
13	Public Works - Fleet Svcs	165,959
14	Water Utility	681,498
15	Sewer Utility	72,079
16	Stormwater Utility	67,086
17	Metro Transit	1,208,704
18	Parking Utility	406,436
19	Golf Enterprise	110,879
20	Monona Terrace	285,313
21	Madison Public Library	420,629
22	Police Department	2,545,381
23	Fire Department	1,626,541
24	Public Health Madison and Dane County	975,322
25	Office of Independent Monitor	14,908
26	Public Works - Streets	533,948
27	Public Works - Landfill	34,780
28	Public Works - Parks	713,357
29	Public Works - Transportation	15,683
30	Public Works - Traffic Engineering	334,097
31	Department of Civil Rights	118,224
32	Assessor	112,769
33	PCED-Office of the Director	13,408
34	PCED-Economic Development Division	122,084
35	Planning & Development-Building Inspection Division	176,585
36	Planning & Development-CDA Housing Operations	250,789
37	Planning & Development-Community Development Division	331,071
38	Planning & Development-Planning Division	119,296

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Allocation Summary

Seq. 8: Information Technology

Seq #	Department Name	Total
39	Common Council	91,842
40	Municipal Court	27,312
45	Community Development Authority	2,621
52	All Other Depts./Programs	48,312
Direct Bills		\$0
Total		\$13,554,089

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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.

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Finance Department

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

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A. Department Costs

**Seq. 9: Finance
Department**

Description	Type	Amount	General Admin	General Acctg & Reporting	Budget Management	Admin Support	Purchasing
Personnel Costs							
Salaries	S1	\$4,225,921	\$437,851	\$1,341,174	\$739,864	\$214,624	\$451,888
Fringe Benefits	S	1,165,626	120,772	369,933	204,075	59,199	124,643
Subtotal - Personnel Costs		\$5,391,547	\$558,623	\$1,711,107	\$943,940	\$273,823	\$576,531
Services & Supplies Cost							
47190 - MISCELLANEOUS REVENUE	P	-16,500	0	-16,500	0	0	0
48261 - INCEPTION OF SBITA	D	-2,502	0	0	0	0	0
49124 - TRANSFER IN FROM OTHER RESTRIC	D	-20,000	0	0	0	0	0
53110 - OFFICE SUPPLIES	S	8,126	842	2,579	1,423	413	869
53120 - COPY PRINTING SUPPLIES	S	7,444	771	2,363	1,303	378	796
53140 - HARDWARE SUPPLIES	S	744	77	236	130	38	80
53145 - SOFTWARE LICENSES & SUPPLIES	S	92	10	29	16	5	10
53150 - POSTAGE	P	103,984	0	711	0	11,548	0
53165 - BOOKS AND SUBSCRIPTIONS	S	507	53	161	89	26	54
53210 - WORK SUPPLIES	S	4,321	448	1,371	757	219	462
53901 - SBITA INCEPTION CAP OUTLAY	D	2,502	0	0	0	0	0
54120 - TELEPHONE	S	2,530	262	803	443	129	271
54232 - CUSTODIAL BUILDING USE CHARGES	S	107,294	11,117	34,052	18,785	5,449	11,473
54335 - SYSTEM AND SOFTWARE MAINTENANC	S	34,009	3,524	10,793	5,954	1,727	3,637
54510 - RECRUITMENT	S	21	2	7	4	1	2
54515 - MILEAGE	S	743	77	236	130	38	79
54520 - CONFERENCES AND TRAINING	S	18,461	1,913	5,859	3,232	938	1,974
54535 - MEMBERSHIPS	S	10,437	1,081	3,312	1,827	530	1,116
54610 - FINANCIAL ACTUARY SERVICES	P	4,150	0	4,150	0	0	0
54615 - AUDIT SERVICES	P	82,430	0	82,430	0	0	0
54618 - BANK SERVICES	P	110,563	0	0	0	0	0
54625 - CREDIT CARD SERVICES	P	249,721	0	0	0	0	0
54628 - COLLECTION SERVICES	P	82,744	0	82,744	0	0	0
54630 - ARMORED CAR SERVICES	P	19,701	0	0	0	0	0
54635 - STORAGE SERVICES	S	6,169	639	1,958	1,080	313	660
54640 - MANAGEMENT SERVICES	P	381,551	0	381,551	0	0	0
54645 - CONSULTING SERVICES	P	52,182	0	1,090	38,566	0	0
54655 - PRINTING SERVICES	S	70,936	7,350	22,513	12,419	3,603	7,585

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A. Department Costs

**Seq. 9: Finance
Department**

Description	Type	Amount	General Admin	General Acctg & Reporting	Budget Management	Admin Support	Purchasing
54810 - OTHER SERVICES AND EXPENSES	S	1,286	133	408	225	65	137
54880 - PERMITS AND LICENSES	S	11	1	4	2	1	1
56113 - PRINCIPAL SBITAS	D	17,278	0	0	0	0	0
56213 - INTEREST SBITAS	D	999	0	0	0	0	0
57175 - ID CHARGE FROM INSURANCE	S	8,051	834	2,555	1,410	409	861
57176 - ID CHARGE FROM WORKERS COMP	S	2,408	249	764	422	122	257
Subtotal - Services & Supplies		\$1,352,392	\$29,383	\$626,178	\$88,216	\$25,951	\$30,325
Department Cost Total		\$6,743,940	\$588,006	\$2,337,285	\$1,032,156	\$299,774	\$606,856
Adjustments to Cost							
48261 - INCEPTION OF SBITA	D	2,502	0	0	0	0	0
56113 - PRINCIPAL SBITAS	D	-17,278	0	0	0	0	0
53901 - SBITA INCEPTION CAP OUTLAY	D	-2,502	0	0	0	0	0
49124 - TRANSFER IN FROM OTHER RESTRIC	D	20,000	0	0	0	0	0
56213 - INTEREST SBITAS	D	-999	0	0	0	0	0
Subtotal - Adjustments		\$1,723	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		6,745,663	588,006	2,337,285	1,032,156	299,774	606,856
General Admin Distribution			-588,006	208,185	114,846	33,315	70,145
Grand Total		\$6,745,663	-\$0	\$2,545,470	\$1,147,002	\$333,089	\$677,001

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A. Department Costs

**Seq. 9: Finance
Department**

Description	Type	Amount	Payroll	Debt Management	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections
Personnel Costs							
Salaries	S1	\$4,225,921	\$452,793	\$110,029	\$96,445	\$71,089	\$252,659
Fringe Benefits	S	1,165,626	124,893	30,349	26,602	19,608	69,690
Subtotal - Personnel Costs		\$5,391,547	\$577,686	\$140,378	\$123,047	\$90,697	\$322,349
Services & Supplies Cost							
47190 - MISCELLANEOUS REVENUE	P	-16,500	0	0	0	0	0
48261 - INCEPTION OF SBITA	D	-2,502	0	0	0	0	0
49124 - TRANSFER IN FROM OTHER RESTRIC	D	-20,000	0	0	0	0	0
53110 - OFFICE SUPPLIES	S	8,126	871	212	185	137	486
53120 - COPY PRINTING SUPPLIES	S	7,444	798	194	170	125	445
53140 - HARDWARE SUPPLIES	S	744	80	19	17	13	44
53145 - SOFTWARE LICENSES & SUPPLIES	S	92	10	2	2	2	5
53150 - POSTAGE	P	103,984	0	0	18,517	13,659	48,498
53165 - BOOKS AND SUBSCRIPTIONS	S	507	54	13	12	9	30
53210 - WORK SUPPLIES	S	4,321	463	113	99	73	258
53901 - SBITA INCEPTION CAP OUTLAY	D	2,502	0	0	0	0	0
54120 - TELEPHONE	S	2,530	271	66	58	43	151
54232 - CUSTODIAL BUILDING USE CHARGES	S	107,294	11,496	2,794	2,449	1,805	6,415
54335 - SYSTEM AND SOFTWARE MAINTENANC	S	34,009	3,644	885	776	572	2,033
54510 - RECRUITMENT	S	21	2	1	0	0	1
54515 - MILEAGE	S	743	80	19	17	13	44
54520 - CONFERENCES AND TRAINING	S	18,461	1,978	481	421	311	1,104
54535 - MEMBERSHIPS	S	10,437	1,118	272	238	176	624
54610 - FINANCIAL ACTUARY SERVICES	P	4,150	0	0	0	0	0
54615 - AUDIT SERVICES	P	82,430	0	0	0	0	0
54618 - BANK SERVICES	P	110,563	0	0	110,563	0	0
54625 - CREDIT CARD SERVICES	P	249,721	0	0	118,959	0	0
54628 - COLLECTION SERVICES	P	82,744	0	0	0	0	0
54630 - ARMORED CAR SERVICES	P	19,701	0	0	5,522	0	14,179
54635 - STORAGE SERVICES	S	6,169	661	161	141	104	369
54640 - MANAGEMENT SERVICES	P	381,551	0	0	0	0	0
54645 - CONSULTING SERVICES	P	52,182	0	0	0	0	0
54655 - PRINTING SERVICES	S	70,936	7,601	1,847	1,619	1,193	4,241

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A. Department Costs

**Seq. 9: Finance
Department**

Description	Type	Amount	Payroll	Debt Management	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections
54810 - OTHER SERVICES AND EXPENSES	S	1,286	138	33	29	22	77
54880 - PERMITS AND LICENSES	S	11	1	0	0	0	1
56113 - PRINCIPAL SBITAS	D	17,278	0	0	0	0	0
56213 - INTEREST SBITAS	D	999	0	0	0	0	0
57175 - ID CHARGE FROM INSURANCE	S	8,051	863	210	184	135	481
57176 - ID CHARGE FROM WORKERS COMP	S	2,408	258	63	55	41	144
Subtotal - Services & Supplies		\$1,352,392	\$30,386	\$7,384	\$260,032	\$18,430	\$79,632
Department Cost Total		\$6,743,940	\$608,072	\$147,762	\$383,080	\$109,126	\$401,981
Adjustments to Cost							
48261 - INCEPTION OF SBITA	D	2,502	0	0	0	0	0
56113 - PRINCIPAL SBITAS	D	-17,278	0	0	0	0	0
53901 - SBITA INCEPTION CAP OUTLAY	D	-2,502	0	0	0	0	0
49124 - TRANSFER IN FROM OTHER RESTRIC	D	20,000	0	0	0	0	0
56213 - INTEREST SBITAS	D	-999	0	0	0	0	0
Subtotal - Adjustments		\$1,723	\$0	\$0	\$0	\$0	\$0
Total Costs After Adjustments		6,745,663	608,072	147,762	383,080	109,126	401,981
General Admin Distribution			70,285	17,079	14,971	11,035	39,219
Grand Total		\$6,745,663	\$678,357	\$164,841	\$398,050	\$120,161	\$441,200

City of Madison, Wisconsin
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Seq. 9: Finance
Department

A. Department Costs

Description	Type	Amount	Credit Card Expenses	Treasurer - Water Utility Support
Personnel Costs				
Salaries	S1	\$4,225,921	\$0	\$57,505
Fringe Benefits	S	1,165,626	0	15,861
Subtotal - Personnel Costs		\$5,391,547	\$0	\$73,366
Services & Supplies Cost				
47190 - MISCELLANEOUS REVENUE	P	-16,500	0	0
48261 - INCEPTION OF SBITA	D	-2,502	0	0
49124 - TRANSFER IN FROM OTHER RESTRIC	D	-20,000	0	0
53110 - OFFICE SUPPLIES	S	8,126	0	111
53120 - COPY PRINTING SUPPLIES	S	7,444	0	101
53140 - HARDWARE SUPPLIES	S	744	0	10
53145 - SOFTWARE LICENSES & SUPPLIES	S	92	0	1
53150 - POSTAGE	P	103,984	0	11,051
53165 - BOOKS AND SUBSCRIPTIONS	S	507	0	7
53210 - WORK SUPPLIES	S	4,321	0	59
53901 - SBITA INCEPTION CAP OUTLAY	D	2,502	0	0
54120 - TELEPHONE	S	2,530	0	34
54232 - CUSTODIAL BUILDING USE CHARGES	S	107,294	0	1,460
54335 - SYSTEM AND SOFTWARE MAINTENANC	S	34,009	0	463
54510 - RECRUITMENT	S	21	0	0
54515 - MILEAGE	S	743	0	10
54520 - CONFERENCES AND TRAINING	S	18,461	0	251
54535 - MEMBERSHIPS	S	10,437	0	142
54610 - FINANCIAL ACTUARY SERVICES	P	4,150	0	0
54615 - AUDIT SERVICES	P	82,430	0	0
54618 - BANK SERVICES	P	110,563	0	0
54625 - CREDIT CARD SERVICES	P	249,721	130,762	0
54628 - COLLECTION SERVICES	P	82,744	0	0
54630 - ARMORED CAR SERVICES	P	19,701	0	0
54635 - STORAGE SERVICES	S	6,169	0	84
54640 - MANAGEMENT SERVICES	P	381,551	0	0
54645 - CONSULTING SERVICES	P	52,182	12,526	0
54655 - PRINTING SERVICES	S	70,936	0	965

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Seq. 9: Finance
Department

A. Department Costs

Description	Type	Amount	Credit Card Expenses	Treasurer - Water Utility Support
54810 - OTHER SERVICES AND EXPENSES	S	1,286	0	17
54880 - PERMITS AND LICENSES	S	11	0	0
56113 - PRINCIPAL SBITAS	D	17,278	0	0
56213 - INTEREST SBITAS	D	999	0	0
57175 - ID CHARGE FROM INSURANCE	S	8,051	0	110
57176 - ID CHARGE FROM WORKERS COMP	S	2,408	0	33
Subtotal - Services & Supplies		\$1,352,392	\$143,288	\$14,910
Department Cost Total		\$6,743,940	\$143,288	\$88,276
Adjustments to Cost				
48261 - INCEPTION OF SBITA	D	2,502	0	0
56113 - PRINCIPAL SBITAS	D	-17,278	0	0
53901 - SBITA INCEPTION CAP OUTLAY	D	-2,502	0	0
49124 - TRANSFER IN FROM OTHER RESTRIC	D	20,000	0	0
56213 - INTEREST SBITAS	D	-999	0	0
Subtotal - Adjustments		\$1,723	\$0	\$0
Total Costs After Adjustments		6,745,663	143,288	88,276
General Admin Distribution			0	8,926
Grand Total		\$6,745,663	\$143,288	\$97,202

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B. Incoming Costs (Default Spread Salary)

Seq. 9: Finance Department

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Acctg & Reporting	Budget Management	Admin Support	Purchasing
1	City-County Building	\$27,771	\$7	\$9,835	\$5,425	\$1,574	\$3,314
1	Department Specific	8,917	2	3,158	1,742	505	1,064
	Subtotal - Building Depreciation	36,688	9	12,993	7,168	2,079	4,378
2	Lease & SBITA Amortization *	24,813	0	24,813	0	0	0
	Subtotal - Equipment Depreciation	24,813	0	24,813	0	0	0
3	EAP Service Delivery	4,769	380	1,823	1,006	292	614
3	Critical Incidents	301	24	115	64	18	39
3	External EAP	394	0	139	77	22	47
	Subtotal - Employee Assistance Program	5,464	404	2,077	1,146	332	700
5	City Operational Oversight	27,660	4,390	11,347	6,260	1,816	3,823
	Subtotal - Mayor	27,660	4,390	11,347	6,260	1,816	3,823
6	General Counsel & Representation	142,558	8,393	53,444	29,483	8,553	18,007
	Subtotal - Attorney's Office	142,558	8,393	53,444	29,483	8,553	18,007
7	HR Services	25,983	1,493	9,728	5,367	1,557	3,278
7	Accommodation & FMLA Admin	5,460	327	2,049	1,130	328	690
7	Compensation & Hiring Admin	16,513	990	6,197	3,419	992	2,088
	Subtotal - Human Resources	47,955	2,811	17,974	9,915	2,876	6,056
8	Help Desk	22,220	2,068	8,599	4,744	1,376	2,897
8	Network Operations	25,505	2,300	9,845	5,431	1,575	3,317
8	Media Services	7,454	672	2,877	1,587	460	969
8	Application Development	134,309	3,479	48,784	26,912	7,807	16,437
8	Web	17,992	1,623	6,945	3,831	1,111	2,340
8	Collaboration Tools	10,762	971	4,154	2,292	665	1,400
	Subtotal - Information Technology	218,242	11,113	81,204	44,796	12,995	27,360
9	General Acctg & Reporting	0	11,869	4,202	2,318	672	1,416
9	Budget Management	0	15,488	5,484	3,025	878	1,848
9	Admin Support	0	107,718	38,138	21,039	6,103	12,850
9	Purchasing	0	2,215	784	433	125	264
9	Payroll	0	10,998	3,894	2,148	623	1,312
9	Debt Management	0	89	32	17	5	11
9	Treasurer - General Receipts	0	211,690	74,949	41,346	11,994	25,253
9	Credit Card Expenses	0	44	16	9	2	5
	Subtotal - Finance Department	0	360,111	127,498	70,335	20,403	42,958
10	Insurance	0	14	5	3	1	2
	Subtotal - Insurance	0	14	5	3	1	2

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B. Incoming Costs (Default Spread Salary)

Seq. 9: Finance Department

Seq #	Department/Cost Pool	First Incoming	Second Incoming	General Acctg & Reporting	Budget Management	Admin Support	Purchasing
11	Workers Comp	0	3	1	1	0	0
	Subtotal - Workers Compensation	0	3	1	1	0	0
12	Facilities - General	0	331	117	65	19	39
	Subtotal - Public Works - Engineering Svcs	0	331	117	65	19	39
31	Internal Support	0	18,867	6,680	3,685	1,069	2,251
	Subtotal - Department of Civil Rights	0	18,867	6,680	3,685	1,069	2,251
39	Citywide Support	0	24,636	8,722	4,812	1,396	2,939
	Subtotal - Common Council	0	24,636	8,722	4,812	1,396	2,939
Total Incoming		\$503,380	\$431,081	\$346,876	\$177,667	\$51,539	\$108,514
C. Total Allocated			\$7,680,123	\$2,892,346	\$1,324,669	\$384,628	\$785,515
				37.66%	17.25%	5.01%	10.23%

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B. Incoming Costs (Default Spread Salary)

Seq. 9: Finance Department

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Payroll	Debt Management	Treasurer - General Receipts	Treasurer - Investment Management
1	City-County Building	\$27,771	\$7	\$3,320	\$807	\$707	\$521
1	Department Specific	8,917	2	1,066	259	227	167
	Subtotal - Building Depreciation	36,688	9	4,386	1,066	934	689
2	Lease & SBITA Amortization *	24,813	0	0	0	0	0
	Subtotal - Equipment Depreciation	24,813	0	0	0	0	0
3	EAP Service Delivery	4,769	380	615	150	131	97
3	Critical Incidents	301	24	39	9	8	6
3	External EAP	394	0	47	11	10	7
	Subtotal - Employee Assistance Program	5,464	404	701	170	149	110
5	City Operational Oversight	27,660	4,390	3,831	931	816	601
	Subtotal - Mayor	27,660	4,390	3,831	931	816	601
6	General Counsel & Representation	142,558	8,393	18,043	4,385	3,843	2,833
	Subtotal - Attorney's Office	142,558	8,393	18,043	4,385	3,843	2,833
7	HR Services	25,983	1,493	3,284	798	700	516
7	Accommodation & FMLA Admin	5,460	327	692	168	147	109
7	Compensation & Hiring Admin	16,513	990	2,092	508	446	328
	Subtotal - Human Resources	47,955	2,811	6,068	1,475	1,293	953
8	Help Desk	22,220	2,068	2,903	705	618	456
8	Network Operations	25,505	2,300	3,324	808	708	522
8	Media Services	7,454	672	971	236	207	152
8	Application Development	134,309	3,479	16,470	4,002	3,508	2,586
8	Web	17,992	1,623	2,345	570	499	368
8	Collaboration Tools	10,762	971	1,402	341	299	220
	Subtotal - Information Technology	218,242	11,113	27,415	6,662	5,839	4,304
9	General Acctg & Reporting	0	11,869	1,419	345	302	223
9	Budget Management	0	15,488	1,851	450	394	291
9	Admin Support	0	107,718	12,876	3,129	2,743	2,021
9	Purchasing	0	2,215	265	64	56	42
9	Payroll	0	10,998	1,315	319	280	206
9	Debt Management	0	89	11	3	2	2
9	Treasurer - General Receipts	0	211,690	25,304	6,149	5,390	3,973
9	Credit Card Expenses	0	44	5	1	1	1
	Subtotal - Finance Department	0	360,111	43,045	10,460	9,168	6,758
10	Insurance	0	14	2	0	0	0
	Subtotal - Insurance	0	14	2	0	0	0

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B. Incoming Costs (Default Spread Salary)

Seq. 9: Finance Department

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Payroll	Debt Management	Treasurer - General Receipts	Treasurer - Investment Management
11	Workers Comp	0	3	0	0	0	0
	Subtotal - Workers Compensation	0	3	0	0	0	0
12	Facilities - General	0	331	40	10	8	6
	Subtotal - Public Works - Engineering Svcs	0	331	40	10	8	6
31	Internal Support	0	18,867	2,255	548	480	354
	Subtotal - Department of Civil Rights	0	18,867	2,255	548	480	354
39	Citywide Support	0	24,636	2,945	716	627	462
	Subtotal - Common Council	0	24,636	2,945	716	627	462
Total Incoming		\$503,380	\$431,081	\$108,732	\$26,422	\$23,160	\$17,071
C. Total Allocated			\$7,680,123	\$787,089	\$191,263	\$421,210	\$137,232
				10.25%	2.49%	5.48%	1.79%

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B. Incoming Costs (Default Spread Salary)

Seq. 9: Finance Department

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
1	City-County Building	\$27,771	\$7	\$1,853	\$0	\$422
1	Department Specific	8,917	2	595	0	135
	Subtotal - Building Depreciation	36,688	9	2,448	0	557
2	Lease & SBITA Amortization *	24,813	0	0	0	0
	Subtotal - Equipment Depreciation	24,813	0	0	0	0
3	EAP Service Delivery	4,769	380	343	0	78
3	Critical Incidents	301	24	22	0	5
3	External EAP	394	0	26	0	6
	Subtotal - Employee Assistance Program	5,464	404	391	0	89
5	City Operational Oversight	27,660	4,390	2,138	0	487
	Subtotal - Mayor	27,660	4,390	2,138	0	487
6	General Counsel & Representation	142,558	8,393	10,068	0	2,292
	Subtotal - Attorney's Office	142,558	8,393	10,068	0	2,292
7	HR Services	25,983	1,493	1,833	0	417
7	Accommodation & FMLA Admin	5,460	327	386	0	88
7	Compensation & Hiring Admin	16,513	990	1,167	0	266
	Subtotal - Human Resources	47,955	2,811	3,386	0	771
8	Help Desk	22,220	2,068	1,620	0	369
8	Network Operations	25,505	2,300	1,855	0	422
8	Media Services	7,454	672	542	0	123
8	Application Development	134,309	3,479	9,190	0	2,092
8	Web	17,992	1,623	1,308	0	298
8	Collaboration Tools	10,762	971	783	0	178
	Subtotal - Information Technology	218,242	11,113	15,298	0	3,482
9	General Acctg & Reporting	0	11,869	792	0	180
9	Budget Management	0	15,488	1,033	0	235
9	Admin Support	0	107,718	7,185	0	1,635
9	Purchasing	0	2,215	148	0	34
9	Payroll	0	10,998	734	0	167
9	Debt Management	0	89	6	0	1
9	Treasurer - General Receipts	0	211,690	14,119	0	3,214
9	Credit Card Expenses	0	44	3	0	1
	Subtotal - Finance Department	0	360,111	24,019	0	5,467
10	Insurance	0	14	1	0	0
	Subtotal - Insurance	0	14	1	0	0

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B. Incoming Costs (Default Spread Salary)

Seq. 9: Finance Department

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support
11	Workers Comp	0	3	0	0	0
	Subtotal - Workers Compensation	0	3	0	0	0
12	Facilities - General	0	331	22	0	5
	Subtotal - Public Works - Engineering Svcs	0	331	22	0	5
31	Internal Support	0	18,867	1,258	0	286
	Subtotal - Department of Civil Rights	0	18,867	1,258	0	286
39	Citywide Support	0	24,636	1,643	0	374
	Subtotal - Common Council	0	24,636	1,643	0	374
Total Incoming		\$503,380	\$431,081	\$60,672	\$0	\$13,809
C. Total Allocated			\$7,680,123	\$501,872	\$143,288	\$111,011
				6.53%	1.87%	1.45%

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Cost Pool 1: General Acctg & Reporting

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	116	0.05%	\$1,428	\$0	\$1,428	\$0	\$1,428
4	City Clerk	457	0.21%	5,627	0	5,627	317	5,944
5	Mayor	126	0.06%	1,551	0	1,551	0	1,551
6	Attorney's Office	551	0.25%	6,784	0	6,784	0	6,784
7	Human Resources	373	0.17%	4,593	0	4,593	0	4,593
8	Information Technology	494	0.22%	6,082	0	6,082	0	6,082
9	Finance Department	964	0.43%	11,869	0	11,869	0	11,869
10	Insurance	168	0.08%	2,068	0	2,068	117	2,185
11	Workers Compensation	62	0.03%	763	0	763	43	806
12	Public Works - Engineering Svcs	2,975	1.34%	36,630	0	36,630	2,065	38,695
13	Public Works - Fleet Svcs	8,193	3.68%	100,876	0	100,876	5,687	106,563
14	Water Utility	6,594	2.96%	81,188	0	81,188	4,577	85,765
15	Sewer Utility	2,473	1.11%	30,449	0	30,449	1,716	32,165
16	Stormwater Utility	2,042	0.92%	25,142	0	25,142	1,417	26,559
17	Metro Transit	6,064	2.73%	74,663	0	74,663	4,209	78,872
18	Parking Utility	2,614	1.17%	32,185	0	32,185	1,814	33,999
19	Golf Enterprise	2,332	1.05%	28,713	0	28,713	1,619	30,331
20	Monona Terrace	2,395	1.08%	29,488	0	29,488	1,662	31,151
21	Madison Public Library	8,707	3.91%	107,205	0	107,205	6,043	113,248
22	Police Department	3,473	1.56%	42,761	0	42,761	2,411	45,172
23	Fire Department	3,154	1.42%	38,834	0	38,834	2,189	41,023
24	Public Health Madison and Dane County	11,575	5.20%	142,517	0	142,517	8,034	150,551
25	Office of Independent Monitor	119	0.05%	1,465	0	1,465	83	1,548
26	Public Works - Streets	20,365	9.15%	250,743	0	250,743	14,135	264,879
27	Public Works - Landfill	1,015	0.46%	12,497	0	12,497	705	13,202
28	Public Works - Parks	8,217	3.69%	101,172	0	101,172	5,703	106,875
29	Public Works - Transportation	56	0.03%	689	0	689	39	728
30	Public Works - Traffic Engineering	7,009	3.15%	86,298	0	86,298	4,865	91,163
31	Department of Civil Rights	491	0.22%	6,045	0	6,045	341	6,386
32	Assessor	290	0.13%	3,571	0	3,571	201	3,772

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Cost Pool 1: General Acctg & Reporting

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33	PCED-Office of the Director	75	0.03%	923	0	923	52	975
34	PCED-Economic Development Division	400	0.18%	4,925	0	4,925	278	5,203
35	Planning & Development-Building Inspection Division	429	0.19%	5,282	0	5,282	298	5,580
36	Planning & Development-CDA Housing Operations	36,501	16.40%	449,417	0	449,417	25,335	474,752
37	Planning & Development-Community Development Division	2,663	1.20%	32,788	0	32,788	1,848	34,636
38	Planning & Development-Planning Division	2,662	1.20%	32,776	0	32,776	1,848	34,623
39	Common Council	329	0.15%	4,051	0	4,051	228	4,279
40	Municipal Court	234	0.11%	2,881	0	2,881	162	3,044
45	Community Development Authority	73	0.03%	899	0	899	51	949
46	Room Tax Commission	133	0.06%	1,638	0	1,638	92	1,730
47	Debt Service	172	0.08%	2,118	0	2,118	119	2,237
48	Capital Projects	15,047	6.76%	185,266	0	185,266	10,444	195,710
49	Special Assessment Revolving Fund	384	0.17%	4,728	0	4,728	267	4,995
52	All Other Depts./Programs	59,950	26.94%	738,132	0	738,132	41,611	779,743
Subtotal		222,516	100.00%	\$2,739,721	\$0	\$2,739,721	\$152,625	\$2,892,346
Direct Bills						0		0
Total						\$2,739,721		\$2,892,346

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

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Cost Pool 2: Budget Management

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	0.04	0.04%	\$530	\$0	\$530	\$0	\$530
4	City Clerk	0.35	0.35%	4,368	0	4,368	310	4,678
5	Mayor	2.40	2.40%	29,757	0	29,757	0	29,757
6	Attorney's Office	0.15	0.15%	1,843	0	1,843	0	1,843
7	Human Resources	0.12	0.12%	1,547	0	1,547	0	1,547
8	Information Technology	0.55	0.55%	6,795	0	6,795	0	6,795
9	Finance Department	1.25	1.25%	15,488	0	15,488	0	15,488
10	Insurance	0.17	0.17%	2,079	0	2,079	148	2,226
11	Workers Compensation	0.18	0.18%	2,201	0	2,201	156	2,358
12	Public Works - Engineering Svcs	3.44	3.44%	42,656	0	42,656	3,032	45,688
13	Public Works - Fleet Svcs	1.05	1.05%	13,023	0	13,023	926	13,949
14	Water Utility	2.68	2.68%	33,306	0	33,306	2,367	35,673
15	Sewer Utility	2.09	2.09%	25,927	0	25,927	1,843	27,770
16	Stormwater Utility	1.47	1.47%	18,228	0	18,228	1,296	19,524
17	Metro Transit	3.59	3.59%	44,572	0	44,572	3,168	47,740
18	Parking Utility	0.70	0.70%	8,700	0	8,700	618	9,319
19	Golf Enterprise	0.36	0.36%	4,518	0	4,518	321	4,839
20	Monona Terrace	0.66	0.66%	8,198	0	8,198	583	8,780
21	Madison Public Library	5.90	5.90%	73,249	0	73,249	5,207	78,456
22	Police Department	9.76	9.76%	121,063	0	121,063	8,605	129,669
23	Fire Department	4.29	4.29%	53,176	0	53,176	3,780	56,956
24	Public Health Madison and Dane County	7.66	7.66%	94,981	0	94,981	6,751	101,733
25	Office of Independent Monitor	0.03	0.03%	381	0	381	27	408
26	Public Works - Streets	2.55	2.55%	31,687	0	31,687	2,252	33,939
27	Public Works - Landfill	0.33	0.33%	4,096	0	4,096	291	4,388
28	Public Works - Parks	7.43	7.43%	92,146	0	92,146	6,550	98,696
29	Public Works - Transportation	0.03	0.03%	388	0	388	28	416
30	Public Works - Traffic Engineering	1.46	1.46%	18,059	0	18,059	1,284	19,343
31	Department of Civil Rights	0.23	0.23%	2,806	0	2,806	199	3,006
32	Assessor	0.16	0.16%	2,001	0	2,001	142	2,143

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Cost Pool 2: Budget Management

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33	PCED-Office of the Director	0.05	0.05%	668	0	668	47	715
34	PCED-Economic Development Division	4.90	4.90%	60,783	0	60,783	4,320	65,103
35	Planning & Development-Building Inspection Division	0.24	0.24%	3,032	0	3,032	216	3,247
36	Planning & Development-CDA Housing Operations	1.38	1.38%	17,069	0	17,069	1,213	18,282
37	Planning & Development-Community Development Division	7.93	7.93%	98,368	0	98,368	6,992	105,360
38	Planning & Development-Planning Division	8.41	8.41%	104,325	0	104,325	7,416	111,740
39	Common Council	0.06	0.06%	791	0	791	56	847
40	Municipal Court	0.04	0.04%	495	0	495	35	530
45	Community Development Authority	0.03	0.03%	388	0	388	28	415
46	Room Tax Commission	0.44	0.44%	5,494	0	5,494	391	5,885
47	Debt Service	0.00	0.00%	39	0	39	3	42
48	Capital Projects	13.73	13.73%	170,345	0	170,345	12,108	182,454
52	All Other Depts./Programs	1.69	1.69%	20,905	0	20,905	1,486	22,391
Subtotal		100.00	100.00%	\$1,240,473	\$0	\$1,240,473	\$84,196	\$1,324,669
Direct Bills						0		0
Total						\$1,240,473		\$1,324,669

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

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Allocation Details

Cost Pool 3: Admin Support

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	City Clerk	2,853.00	43.54%	\$156,835	\$0	\$156,835	\$17,353	\$174,188
5	Mayor	510.25	7.79%	28,049	0	28,049	0	28,049
7	Human Resources	66.75	1.02%	3,669	0	3,669	0	3,669
8	Information Technology	0.50	0.01%	27	0	27	0	27
9	Finance Department	1,959.50	29.90%	107,718	0	107,718	0	107,718
12	Public Works - Engineering Svcs	2.75	0.04%	151	0	151	17	168
18	Parking Utility	278.00	4.24%	15,282	0	15,282	1,691	16,973
20	Monona Terrace	160.00	2.44%	8,796	0	8,796	973	9,769
21	Madison Public Library	11.75	0.18%	646	0	646	71	717
22	Police Department	78.00	1.19%	4,288	0	4,288	474	4,762
26	Public Works - Streets	33.00	0.50%	1,814	0	1,814	201	2,015
28	Public Works - Parks	205.00	3.13%	11,269	0	11,269	1,247	12,516
36	Planning & Development-CDA Housing Operations	371.00	5.66%	20,395	0	20,395	2,257	22,651
52	All Other Depts./Programs	23.00	0.35%	1,264	0	1,264	140	1,404
Subtotal		6,552.50	100.00%	\$360,204	\$0	\$360,204	\$24,424	\$384,628
Direct Bills						0		0
Total						\$360,204		\$384,628

Allocation Basis Units: Admin Support Hours by Department

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Allocation Details

Cost Pool 4: Purchasing

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	57	0.10%	\$743	\$0	\$743	\$0	\$743
4	City Clerk	58	0.10%	756	0	756	54	809
5	Mayor	28	0.05%	365	0	365	0	365
6	Attorney's Office	84	0.15%	1,094	0	1,094	0	1,094
7	Human Resources	140	0.25%	1,824	0	1,824	0	1,824
8	Information Technology	166	0.29%	2,163	0	2,163	0	2,163
9	Finance Department	170	0.30%	2,215	0	2,215	0	2,215
10	Insurance	89	0.16%	1,160	0	1,160	82	1,242
11	Workers Compensation	38	0.07%	495	0	495	35	530
12	Public Works - Engineering Svcs	403	0.72%	5,251	0	5,251	372	5,623
13	Public Works - Fleet Svcs	2,326	4.13%	30,307	0	30,307	2,148	32,455
14	Water Utility	1,655	2.94%	21,564	0	21,564	1,528	23,092
15	Sewer Utility	274	0.49%	3,570	0	3,570	253	3,823
16	Stormwater Utility	509	0.90%	6,632	0	6,632	470	7,102
17	Metro Transit	1,956	3.47%	25,486	0	25,486	1,806	27,292
18	Parking Utility	450	0.80%	5,863	0	5,863	415	6,279
19	Golf Enterprise	994	1.76%	12,951	0	12,951	918	13,869
20	Monona Terrace	600	1.06%	7,818	0	7,818	554	8,372
21	Madison Public Library	820	1.46%	10,684	0	10,684	757	11,441
22	Police Department	1,133	2.01%	14,763	0	14,763	1,046	15,809
23	Fire Department	1,439	2.55%	18,750	0	18,750	1,329	20,078
24	Public Health Madison and Dane County	2,167	3.85%	28,235	0	28,235	2,001	30,236
25	Office of Independent Monitor	8	0.01%	104	0	104	7	112
26	Public Works - Streets	60	0.11%	782	0	782	55	837
27	Public Works - Landfill	106	0.19%	1,381	0	1,381	98	1,479
28	Public Works - Parks	505	0.90%	6,580	0	6,580	466	7,046
29	Public Works - Transportation	17	0.03%	222	0	222	16	237
30	Public Works - Traffic Engineering	255	0.45%	3,323	0	3,323	235	3,558
31	Department of Civil Rights	325	0.58%	4,235	0	4,235	300	4,535
32	Assessor	15	0.03%	195	0	195	14	209

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Cost Pool 4: Purchasing

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
33	PCED-Office of the Director	12	0.02%	156	0	156	11	167
34	PCED-Economic Development Division	150	0.27%	1,954	0	1,954	138	2,093
35	Planning & Development-Building Inspection Division	73	0.13%	951	0	951	67	1,019
36	Planning & Development-CDA Housing Operations	562	1.00%	7,323	0	7,323	519	7,842
37	Planning & Development-Community Development Division	611	1.08%	7,961	0	7,961	564	8,525
38	Planning & Development-Planning Division	791	1.40%	10,306	0	10,306	730	11,037
39	Common Council	67	0.12%	873	0	873	62	935
40	Municipal Court	56	0.10%	730	0	730	52	781
45	Community Development Authority	6	0.01%	78	0	78	6	84
46	Room Tax Commission	152	0.27%	1,981	0	1,981	140	2,121
48	Capital Projects	16,447	29.19%	214,299	0	214,299	15,186	229,484
49	Special Assessment Revolving Fund	186	0.33%	2,424	0	2,424	172	2,595
52	All Other Depts./Programs	20,380	36.17%	265,544	0	265,544	18,817	284,361
Subtotal		56,340	100.00%	\$734,090	\$0	\$734,090	\$51,425	\$785,515
Direct Bills						0		0
Total						\$734,090		\$785,515

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

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Cost Pool 5: Payroll

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	4.00	0.12%	\$857	\$0	\$857	\$0	\$857
4	City Clerk	26.22	0.76%	5,616	0	5,616	415	6,031
5	Mayor	15.11	0.44%	3,238	0	3,238	0	3,238
6	Attorney's Office	26.35	0.77%	5,644	0	5,644	0	5,644
7	Human Resources	20.68	0.60%	4,429	0	4,429	0	4,429
8	Information Technology	61.29	1.79%	13,130	0	13,130	0	13,130
9	Finance Department	51.34	1.50%	10,998	0	10,998	0	10,998
12	Public Works - Engineering Svcs	150.71	4.39%	32,284	0	32,284	2,386	34,670
13	Public Works - Fleet Svcs	39.55	1.15%	8,471	0	8,471	626	9,097
14	Water Utility	136.62	3.98%	29,265	0	29,265	2,163	31,428
15	Sewer Utility	29.00	0.84%	6,212	0	6,212	459	6,671
16	Stormwater Utility	26.93	0.78%	5,769	0	5,769	426	6,195
17	Metro Transit	503.98	14.68%	107,957	0	107,957	7,978	115,935
18	Parking Utility	114.71	3.34%	24,572	0	24,572	1,816	26,388
19	Golf Enterprise	58.48	1.70%	12,528	0	12,528	926	13,454
20	Monona Terrace	92.15	2.68%	19,739	0	19,739	1,459	21,198
21	Madison Public Library	186.41	5.43%	39,931	0	39,931	2,951	42,882
22	Police Department	585.25	17.04%	125,366	0	125,366	9,264	134,630
23	Fire Department	446.74	13.01%	95,695	0	95,695	7,072	102,767
25	Office of Independent Monitor	2.67	0.08%	571	0	571	42	613
26	Public Works - Streets	255.43	7.44%	54,716	0	54,716	4,044	58,760
27	Public Works - Landfill	2.00	0.06%	428	0	428	32	460
28	Public Works - Parks	183.04	5.33%	39,208	0	39,208	2,897	42,106
29	Public Works - Transportation	5.00	0.15%	1,071	0	1,071	79	1,150
30	Public Works - Traffic Engineering	96.43	2.81%	20,657	0	20,657	1,527	22,183
31	Department of Civil Rights	21.81	0.64%	4,672	0	4,672	345	5,018
32	Assessor	26.38	0.77%	5,652	0	5,652	418	6,069
33	PCED-Office of the Director	5.01	0.15%	1,072	0	1,072	79	1,151
34	PCED-Economic Development Division	20.00	0.58%	4,284	0	4,284	317	4,601

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Cost Pool 5: Payroll

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Planning & Development-Building Inspection Division	45.00	1.31%	9,639	0	9,639	712	10,352
36	Planning & Development-CDA Housing Operations	55.50	1.62%	11,890	0	11,890	879	12,768
37	Planning & Development-Community Development Division	44.63	1.30%	9,561	0	9,561	707	10,267
38	Planning & Development-Planning Division	35.29	1.03%	7,560	0	7,560	559	8,119
39	Common Council	16.08	0.47%	3,445	0	3,445	255	3,700
40	Municipal Court	5.16	0.15%	1,106	0	1,106	82	1,188
45	Community Development Authority	2.00	0.06%	428	0	428	32	460
52	All Other Depts./Programs	36.87	1.07%	7,898	0	7,898	584	8,481
Subtotal		3,433.84	100.00%	\$735,561	\$0	\$735,561	\$51,528	\$787,089
Direct Bills						0		0
Total						\$735,561		\$787,089

Allocation Basis Units: # of Full Time Equivalent Employees

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Cost Pool 6: Debt Management

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	Information Technology	8,193,429	5.46%	\$9,751	\$0	\$9,751	\$0	\$9,751
9	Finance Department	75,000	0.05%	89	0	89	0	89
12	Public Works - Engineering Svcs	36,376,618	24.22%	43,291	0	43,291	3,209	46,500
13	Public Works - Fleet Svcs	7,710,192	5.13%	9,176	0	9,176	680	9,856
14	Water Utility	7,328,000	4.88%	8,721	0	8,721	647	9,367
15	Sewer Utility	15,675,000	10.44%	18,654	0	18,654	1,383	20,037
16	Stormwater Utility	2,500,000	1.66%	2,975	0	2,975	221	3,196
17	Metro Transit	7,136,800	4.75%	8,493	0	8,493	630	9,123
18	Parking Utility	13,774,831	9.17%	16,393	0	16,393	1,215	17,608
20	Monona Terrace	1,904,283	1.27%	2,266	0	2,266	168	2,434
21	Madison Public Library	1,695,294	1.13%	2,018	0	2,018	150	2,167
22	Police Department	329,300	0.22%	392	0	392	29	421
23	Fire Department	2,533,000	1.69%	3,014	0	3,014	223	3,238
24	Public Health Madison and Dane County	60,351	0.04%	72	0	72	5	77
26	Public Works - Streets	1,183,000	0.79%	1,408	0	1,408	104	1,512
28	Public Works - Parks	6,272,454	4.18%	7,465	0	7,465	553	8,018
29	Public Works - Transportation	2,580,000	1.72%	3,070	0	3,070	228	3,298
30	Public Works - Traffic Engineering	6,617,142	4.41%	7,875	0	7,875	584	8,459
33	PCED-Office of the Director	838,681	0.56%	998	0	998	74	1,072
34	PCED-Economic Development Division	2,118,500	1.41%	2,521	0	2,521	187	2,708
36	Planning & Development-CDA Housing Operations	4,000,000	2.66%	4,760	0	4,760	353	5,113
38	Planning & Development-Planning Division	242,500	0.16%	289	0	289	21	310
47	Debt Service	21,050,000	14.02%	25,051	0	25,051	1,857	26,908
Subtotal		150,194,375	100.00%	\$178,741	\$0	\$178,741	\$12,521	\$191,263
Direct Bills						0		0
Total						\$178,741		\$191,263

Allocation Basis Units: Debt Issuance by Fund/Agency

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Allocation Details

Cost Pool 7: Treasurer - General Receipts

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	Finance Department	129,159	51.60%	\$211,690	\$0	\$211,690	\$0	\$211,690
12	Public Works - Engineering Svcs	744	0.30%	1,219	0	1,219	67	1,287
14	Water Utility	651	0.26%	1,067	0	1,067	59	1,126
17	Metro Transit	9,187	3.67%	15,057	0	15,057	832	15,890
18	Parking Utility	29,196	11.66%	47,852	0	47,852	2,645	50,497
20	Monona Terrace	1,899	0.76%	3,112	0	3,112	172	3,284
21	Madison Public Library	560	0.22%	918	0	918	51	969
22	Police Department	2,253	0.90%	3,693	0	3,693	204	3,897
23	Fire Department	1,322	0.53%	2,167	0	2,167	120	2,287
24	Public Health Madison and Dane County	986	0.39%	1,616	0	1,616	89	1,705
26	Public Works - Streets	1,582	0.63%	2,593	0	2,593	143	2,736
28	Public Works - Parks	5,903	2.36%	9,675	0	9,675	535	10,210
30	Public Works - Traffic Engineering	28	0.01%	46	0	46	3	48
34	PCED-Economic Development Division	211	0.08%	346	0	346	19	365
35	Planning & Development-Building Inspection Division	5,779	2.31%	9,472	0	9,472	524	9,995
37	Planning & Development-Community Development Division	739	0.30%	1,211	0	1,211	67	1,278
38	Planning & Development-Planning Division	683	0.27%	1,119	0	1,119	62	1,181
40	Municipal Court	3,577	1.43%	5,863	0	5,863	324	6,187
52	All Other Depts./Programs	55,839	22.31%	91,519	0	91,519	5,059	96,578
Subtotal		250,298	100.00%	\$410,235	\$0	\$410,235	\$10,975	\$421,210
Direct Bills						0		0
Total						\$410,235		\$421,210

Allocation Basis Units: # of Receipts Processed

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Cost Pool 8: Treasurer - Investment Management

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
11	Workers Compensation	13,245,052.75	1.77%	\$2,287	\$0	\$2,287	\$143	\$2,430
13	Public Works - Fleet Svcs	2,432,046.35	0.33%	420	0	420	26	446
14	Water Utility	43,294,434.93	5.79%	7,475	0	7,475	468	7,944
15	Sewer Utility	35,980,274.66	4.81%	6,212	0	6,212	389	6,602
16	Stormwater Utility	19,486,023.65	2.61%	3,364	0	3,364	211	3,575
18	Parking Utility	32,660,888.61	4.37%	5,639	0	5,639	353	5,993
19	Golf Enterprise	8,048,391.72	1.08%	1,390	0	1,390	87	1,477
21	Madison Public Library	9,092,583.02	1.22%	1,570	0	1,570	98	1,668
24	Public Health Madison and Dane County	19,922,303.98	2.66%	3,440	0	3,440	215	3,655
37	Planning & Development-Community Development Division	1,743,506.21	0.23%	301	0	301	19	320
45	Community Development Authority	9,327,080.99	1.25%	1,610	0	1,610	101	1,711
47	Debt Service	66,925,881.02	8.95%	11,556	0	11,556	724	12,279
48	Capital Projects	44,681,252.17	5.97%	7,715	0	7,715	483	8,198
49	Special Assessment Revolving Fund	12,937,063.96	1.73%	2,234	0	2,234	140	2,374
50	Impact Fees	30,777,529.73	4.11%	5,314	0	5,314	333	5,647
52	All Other Depts./Programs	397,396,212.09	53.13%	68,615	0	68,615	4,298	72,913
Subtotal		747,950,525.84	100.00%	\$129,142	\$0	\$129,142	\$8,090	\$137,232
Direct Bills						0		0
Total						\$129,142		\$137,232

Allocation Basis Units: Average Monthly Cash Balance by Fund

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Allocation Details

Cost Pool 9: Treasurer - Specific Collections

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
18	Parking Utility	1.36	23.13%	\$109,429	\$0	\$109,429	\$6,650	\$116,079
46	Room Tax Commission	0.45	7.65%	36,208	0	36,208	2,200	38,409
52	All Other Depts./Programs	4.07	69.22%	327,483	0	327,483	19,902	347,384
Subtotal		5.88	100.00%	\$473,120	\$0	\$473,120	\$28,752	\$501,872
Direct Bills						0		0
Total						\$473,120		\$501,872

Allocation Basis Units: Percent of Collections Effort by Benefitting Department

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Allocation Details

Cost Pool 10: Credit Card Expenses

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
9	Finance Department	40.00	0.03%	\$44	\$0	\$44	\$0	\$44
23	Fire Department	80.00	0.06%	88	0	88	0	88
28	Public Works - Parks	45.00	0.03%	49	0	49	0	49
35	Planning & Development-Building Inspection Division	130,415.31	99.73%	142,908	0	142,908	0	142,908
37	Planning & Development-Community Development Division	56.00	0.04%	61	0	61	0	61
52	All Other Depts./Programs	126.00	0.10%	138	0	138	0	138
Subtotal		130,762.31	100.00%	\$143,288	\$0	\$143,288	\$0	\$143,288
Direct Bills						0		0
Total						\$143,288		\$143,288

Allocation Basis Units: Credit Card Fees per Benefitting Department

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Allocation Details

Cost Pool 11: Treasurer - Water Utility Support

Seq. 9: Finance Department

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14	Water Utility	100	100.00%	\$104,467	\$0	\$104,467	\$6,544	\$111,011
Subtotal		100	100.00%	\$104,467	\$0	\$104,467	\$6,544	\$111,011
Direct Bills						0		0
Total						\$104,467		\$111,011

Allocation Basis Units: Direct to Water Utility

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Allocation Summary

Seq. 9: Finance Department

Seq #	Department Name	General Acctg & Reporting	Budget Management	Admin Support	Purchasing	Payroll	Debt Management
3	Employee Assistance Program	\$1,428	\$530	\$0	\$743	\$857	\$0
4	City Clerk	5,944	4,678	174,188	809	6,031	0
5	Mayor	1,551	29,757	28,049	365	3,238	0
6	Attorney's Office	6,784	1,843	0	1,094	5,644	0
7	Human Resources	4,593	1,547	3,669	1,824	4,429	0
8	Information Technology	6,082	6,795	27	2,163	13,130	9,751
9	Finance Department	11,869	15,488	107,718	2,215	10,998	89
10	Insurance	2,185	2,226	0	1,242	0	0
11	Workers Compensation	806	2,358	0	530	0	0
12	Public Works - Engineering Svcs	38,695	45,688	168	5,623	34,670	46,500
13	Public Works - Fleet Svcs	106,563	13,949	0	32,455	9,097	9,856
14	Water Utility	85,765	35,673	0	23,092	31,428	9,367
15	Sewer Utility	32,165	27,770	0	3,823	6,671	20,037
16	Stormwater Utility	26,559	19,524	0	7,102	6,195	3,196
17	Metro Transit	78,872	47,740	0	27,292	115,935	9,123
18	Parking Utility	33,999	9,319	16,973	6,279	26,388	17,608
19	Golf Enterprise	30,331	4,839	0	13,869	13,454	0
20	Monona Terrace	31,151	8,780	9,769	8,372	21,198	2,434
21	Madison Public Library	113,248	78,456	717	11,441	42,882	2,167
22	Police Department	45,172	129,669	4,762	15,809	134,630	421
23	Fire Department	41,023	56,956	0	20,078	102,767	3,238
24	Public Health Madison and Dane County	150,551	101,733	0	30,236	0	77
25	Office of Independent Monitor	1,548	408	0	112	613	0
26	Public Works - Streets	264,879	33,939	2,015	837	58,760	1,512
27	Public Works - Landfill	13,202	4,388	0	1,479	460	0
28	Public Works - Parks	106,875	98,696	12,516	7,046	42,106	8,018
29	Public Works - Transportation	728	416	0	237	1,150	3,298
30	Public Works - Traffic Engineering	91,163	19,343	0	3,558	22,183	8,459
31	Department of Civil Rights	6,386	3,006	0	4,535	5,018	0
32	Assessor	3,772	2,143	0	209	6,069	0
33	PCED-Office of the Director	975	715	0	167	1,151	1,072
34	PCED-Economic Development Division	5,203	65,103	0	2,093	4,601	2,708
35	Planning & Development-Building Inspection Division	5,580	3,247	0	1,019	10,352	0
36	Planning & Development-CDA Housing Operations	474,752	18,282	22,651	7,842	12,768	5,113

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Allocation Summary

Seq. 9: Finance Department

Seq #	Department Name	General Acctg & Reporting	Budget Management	Admin Support	Purchasing	Payroll	Debt Management
37	Planning & Development-Community Development Division	34,636	105,360	0	8,525	10,267	0
38	Planning & Development-Planning Division	34,623	111,740	0	11,037	8,119	310
39	Common Council	4,279	847	0	935	3,700	0
40	Municipal Court	3,044	530	0	781	1,188	0
45	Community Development Authority	949	415	0	84	460	0
46	Room Tax Commission	1,730	5,885	0	2,121	0	0
47	Debt Service	2,237	42	0	0	0	26,908
48	Capital Projects	195,710	182,454	0	229,484	0	0
49	Special Assessment Revolving Fund	4,995	0	0	2,595	0	0
50	Impact Fees	0	0	0	0	0	0
52	All Other Depts./Programs	779,743	22,391	1,404	284,361	8,481	0
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$2,892,346	\$1,324,669	\$384,628	\$785,515	\$787,089	\$191,263

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Allocation Summary

Seq. 9: Finance Department

Seq #	Department Name	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support	Total
3	Employee Assistance Program	\$0	\$0	\$0	\$0	\$0	\$3,558
4	City Clerk	0	0	0	0	0	191,651
5	Mayor	0	0	0	0	0	62,960
6	Attorney's Office	0	0	0	0	0	15,366
7	Human Resources	0	0	0	0	0	16,062
8	Information Technology	0	0	0	0	0	37,949
9	Finance Department	211,690	0	0	44	0	360,111
10	Insurance	0	0	0	0	0	5,653
11	Workers Compensation	0	2,430	0	0	0	6,125
12	Public Works - Engineering Svcs	1,287	0	0	0	0	172,630
13	Public Works - Fleet Svcs	0	446	0	0	0	172,366
14	Water Utility	1,126	7,944	0	0	111,011	305,407
15	Sewer Utility	0	6,602	0	0	0	97,068
16	Stormwater Utility	0	3,575	0	0	0	66,152
17	Metro Transit	15,890	0	0	0	0	294,852
18	Parking Utility	50,497	5,993	116,079	0	0	283,135
19	Golf Enterprise	0	1,477	0	0	0	63,970
20	Monona Terrace	3,284	0	0	0	0	84,989
21	Madison Public Library	969	1,668	0	0	0	251,549
22	Police Department	3,897	0	0	0	0	334,359
23	Fire Department	2,287	0	0	88	0	226,436
24	Public Health Madison and Dane County	1,705	3,655	0	0	0	287,957
25	Office of Independent Monitor	0	0	0	0	0	2,681
26	Public Works - Streets	2,736	0	0	0	0	364,678
27	Public Works - Landfill	0	0	0	0	0	19,528
28	Public Works - Parks	10,210	0	0	49	0	285,516
29	Public Works - Transportation	0	0	0	0	0	5,829
30	Public Works - Traffic Engineering	48	0	0	0	0	144,754
31	Department of Civil Rights	0	0	0	0	0	18,945
32	Assessor	0	0	0	0	0	12,193
33	PCED-Office of the Director	0	0	0	0	0	4,081
34	PCED-Economic Development Division	365	0	0	0	0	80,072
35	Planning & Development-Building Inspection Division	9,995	0	0	142,908	0	173,101
36	Planning & Development-CDA Housing Operations	0	0	0	0	0	541,409

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Allocation Summary

Seq. 9: Finance Department

Seq #	Department Name	Treasurer - General Receipts	Treasurer - Investment Management	Treasurer - Specific Collections	Credit Card Expenses	Treasurer - Water Utility Support	Total
37	Planning & Development-Community Development Division	1,278	320	0	61	0	160,448
38	Planning & Development-Planning Division	1,181	0	0	0	0	167,011
39	Common Council	0	0	0	0	0	9,761
40	Municipal Court	6,187	0	0	0	0	11,730
45	Community Development Authority	0	1,711	0	0	0	3,620
46	Room Tax Commission	0	0	38,409	0	0	48,144
47	Debt Service	0	12,279	0	0	0	41,466
48	Capital Projects	0	8,198	0	0	0	615,846
49	Special Assessment Revolving Fund	0	2,374	0	0	0	9,963
50	Impact Fees	0	5,647	0	0	0	5,647
52	All Other Depts./Programs	96,578	72,913	347,384	138	0	1,613,395
Direct Bills		\$0	\$0	\$0	\$0	\$0	\$0
Total		\$421,210	\$137,232	\$501,872	\$143,288	\$111,011	\$7,680,123

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Insurance

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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.

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A. Department Costs

Seq. 10: Insurance

Description	Type	Amount	General Admin	Insurance
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
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

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B. Incoming Costs (Default Spread Custom %)

Seq. 10: Insurance

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Insurance
9	General Acctg & Reporting	\$2,068	\$117	\$2,185
9	Budget Management	2,079	148	2,226
9	Purchasing	1,160	82	1,242
Subtotal - Finance Department		5,307	347	5,653
Total Incoming		\$5,307	\$347	\$5,653
C. Total Allocated			\$5,653	\$5,653
				100.00%

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Allocation Details

Cost Pool 1: Insurance

Seq. 10: Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	807	0.03%	\$1	\$0	\$1	\$0	\$1
4	City Clerk	8,754	0.28%	15	0	15	1	16
5	Mayor	2,413	0.08%	4	0	4	0	4
6	Attorney's Office	5,315	0.17%	9	0	9	0	9
7	Human Resources	3,453	0.11%	6	0	6	0	6
8	Information Technology	16,065	0.51%	27	0	27	0	27
9	Finance Department	8,051	0.26%	14	0	14	0	14
12	Public Works - Engineering Svcs	124,466	3.95%	210	0	210	14	224
13	Public Works - Fleet Svcs	28,021	0.89%	47	0	47	3	50
14	Water Utility	173,978	5.52%	293	0	293	19	312
15	Sewer Utility	96,368	3.06%	162	0	162	11	173
16	Stormwater Utility	38,456	1.22%	65	0	65	4	69
17	Metro Transit	195,574	6.21%	329	0	329	22	351
18	Parking Utility	113,693	3.61%	192	0	192	13	204
19	Golf Enterprise	11,371	0.36%	19	0	19	1	20
20	Monona Terrace	109,672	3.48%	185	0	185	12	197
21	Madison Public Library	109,530	3.48%	185	0	185	12	197
22	Police Department	1,062,497	33.73%	1,790	0	1,790	118	1,908
23	Fire Department	205,995	6.54%	347	0	347	23	370
25	Office of Independent Monitor	784	0.02%	1	0	1	0	1
26	Public Works - Streets	276,970	8.79%	467	0	467	31	497
27	Public Works - Landfill	4,740	0.15%	8	0	8	1	9
28	Public Works - Parks	132,006	4.19%	222	0	222	15	237
29	Public Works - Transportation	941	0.03%	2	0	2	0	2
30	Public Works - Traffic Engineering	38,717	1.23%	65	0	65	4	70
31	Department of Civil Rights	7,101	0.23%	12	0	12	1	13
32	Assessor	5,099	0.16%	9	0	9	1	9
33	PCED-Office of the Director	1,027	0.03%	2	0	2	0	2
34	PCED-Economic Development Division	9,614	0.31%	16	0	16	1	17

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Allocation Details

Cost Pool 1: Insurance

Seq. 10: Insurance

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Planning & Development-Building Inspection Division	161,380	5.12%	272	0	272	18	290
36	Planning & Development-CDA Housing Operations	84,529	2.68%	142	0	142	9	152
37	Planning & Development-Community Development Division	42,607	1.35%	72	0	72	5	77
38	Planning & Development-Planning Division	6,863	0.22%	12	0	12	1	12
39	Common Council	62,008	1.97%	104	0	104	7	111
40	Municipal Court	1,135	0.04%	2	0	2	0	2
Subtotal		3,150,000	100.00%	\$5,307	\$0	\$5,307	\$347	\$5,653
Direct Bills						0		0
Total						\$5,307		\$5,653

Allocation Basis Units: Interdepartmental Charges for Insurance Services

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Seq. 10: Insurance

Seq #	Department Name	Insurance	Total
3	Employee Assistance Program	\$1	\$1
4	City Clerk	16	16
5	Mayor	4	4
6	Attorney's Office	9	9
7	Human Resources	6	6
8	Information Technology	27	27
9	Finance Department	14	14
12	Public Works - Engineering Svcs	224	224
13	Public Works - Fleet Svcs	50	50
14	Water Utility	312	312
15	Sewer Utility	173	173
16	Stormwater Utility	69	69
17	Metro Transit	351	351
18	Parking Utility	204	204
19	Golf Enterprise	20	20
20	Monona Terrace	197	197
21	Madison Public Library	197	197
22	Police Department	1,908	1,908
23	Fire Department	370	370
25	Office of Independent Monitor	1	1
26	Public Works - Streets	497	497
27	Public Works - Landfill	9	9
28	Public Works - Parks	237	237
29	Public Works - Transportation	2	2
30	Public Works - Traffic Engineering	70	70
31	Department of Civil Rights	13	13
32	Assessor	9	9
33	PCED-Office of the Director	2	2
34	PCED-Economic Development Division	17	17
35	Planning & Development-Building Inspection Division	290	290
36	Planning & Development-CDA Housing Operations	152	152
37	Planning & Development-Community Development Division	77	77
38	Planning & Development-Planning Division	12	12
39	Common Council	111	111

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Allocation Summary

Seq. 10: Insurance

Seq #	Department Name	Insurance	Total
40	Municipal Court	2	2
Direct Bills		\$0	\$0
Total		\$5,653	\$5,653

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Workers Compensation

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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.

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Seq. 11: Workers
Compensation

A. Department Costs

Description	Type	Amount	General Admin	Workers Comp
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
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

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B. Incoming Costs (Default Spread Custom %)

Seq. 11: Workers Compensation

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Workers Comp
9	General Acctg & Reporting	\$763	\$43	\$806
9	Budget Management	2,201	156	2,358
9	Purchasing	495	35	530
9	Treasurer - Investment Management	2,287	143	2,430
Subtotal - Finance Department		5,747	378	6,125
Total Incoming		\$5,747	\$378	\$6,125
C. Total Allocated			\$6,125	\$6,125
				100.00%

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Allocation Details

Cost Pool 1: Workers Comp

Seq. 11: Workers Compensation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	201	0.01%	\$0	\$0	\$0	\$0	\$0
4	City Clerk	1,334	0.03%	2	0	2	0	2
5	Mayor	750	0.02%	1	0	1	0	1
6	Attorney's Office	1,599	0.04%	2	0	2	0	2
7	Human Resources	1,042	0.03%	1	0	1	0	1
8	Information Technology	5,005	0.13%	7	0	7	0	7
9	Finance Department	2,408	0.06%	3	0	3	0	3
12	Public Works - Engineering Svcs	198,740	4.97%	286	0	286	19	304
13	Public Works - Fleet Svcs	31,792	0.79%	46	0	46	3	49
14	Water Utility	171,103	4.28%	246	0	246	16	262
15	Sewer Utility	37,637	0.94%	54	0	54	4	58
16	Stormwater Utility	14,908	0.37%	21	0	21	1	23
17	Metro Transit	752,959	18.82%	1,082	0	1,082	71	1,153
18	Parking Utility	49,459	1.24%	71	0	71	5	76
19	Golf Enterprise	27,521	0.69%	40	0	40	3	42
20	Monona Terrace	37,422	0.94%	54	0	54	4	57
21	Madison Public Library	17,421	0.44%	25	0	25	2	27
22	Police Department	880,387	22.01%	1,265	0	1,265	83	1,348
23	Fire Department	1,002,837	25.07%	1,441	0	1,441	95	1,536
25	Office of Independent Monitor	2	0.00%	0	0	0	0	0
26	Public Works - Streets	380,492	9.51%	547	0	547	36	583
28	Public Works - Parks	208,074	5.20%	299	0	299	20	319
29	Public Works - Transportation	217	0.01%	0	0	0	0	0
30	Public Works - Traffic Engineering	101,043	2.53%	145	0	145	10	155
31	Department of Civil Rights	993	0.02%	1	0	1	0	2
32	Assessor	12,945	0.32%	19	0	19	1	20
33	PCED-Office of the Director	196	0.00%	0	0	0	0	0
34	PCED-Economic Development Division	1,653	0.04%	2	0	2	0	3
35	Planning & Development-Building Inspection Division	26,775	0.67%	38	0	38	3	41

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Allocation Details

Cost Pool 1: Workers Comp

Seq. 11: Workers Compensation

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
36	Planning & Development-CDA Housing Operations	27,027	0.68%	39	0	39	3	41
37	Planning & Development-Community Development Division	2,666	0.07%	4	0	4	0	4
38	Planning & Development-Planning Division	2,791	0.07%	4	0	4	0	4
39	Common Council	370	0.01%	1	0	1	0	1
40	Municipal Court	231	0.01%	0	0	0	0	0
Subtotal		4,000,000	100.00%	\$5,747	\$0	\$5,747	\$378	\$6,125
Direct Bills						0		0
Total						\$5,747		\$6,125

Allocation Basis Units: Interdepartmental Charges for Workers Compensation Services

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Allocation Summary

Seq. 11: Workers Compensation

Seq #	Department Name	Workers Comp	Total
3	Employee Assistance Program	\$0	\$0
4	City Clerk	2	2
5	Mayor	1	1
6	Attorney's Office	2	2
7	Human Resources	1	1
8	Information Technology	7	7
9	Finance Department	3	3
12	Public Works - Engineering Svcs	304	304
13	Public Works - Fleet Svcs	49	49
14	Water Utility	262	262
15	Sewer Utility	58	58
16	Stormwater Utility	23	23
17	Metro Transit	1,153	1,153
18	Parking Utility	76	76
19	Golf Enterprise	42	42
20	Monona Terrace	57	57
21	Madison Public Library	27	27
22	Police Department	1,348	1,348
23	Fire Department	1,536	1,536
25	Office of Independent Monitor	0	0
26	Public Works - Streets	583	583
28	Public Works - Parks	319	319
29	Public Works - Transportation	0	0
30	Public Works - Traffic Engineering	155	155
31	Department of Civil Rights	2	2
32	Assessor	20	20
33	PCED-Office of the Director	0	0
34	PCED-Economic Development Division	3	3
35	Planning & Development-Building Inspection Division	41	41
36	Planning & Development-CDA Housing Operations	41	41
37	Planning & Development-Community Development Division	4	4
38	Planning & Development-Planning Division	4	4
39	Common Council	1	1
40	Municipal Court	0	0

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Allocation Summary

Seq. 11: Workers Compensation

Seq #	Department Name	Workers Comp	Total
Direct Bills		\$0	\$0
Total		\$6,125	\$6,125

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Public Works - Engineering Svcs

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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.

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City Wide Cost Allocation Plan - FY2024 Actuals

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A. Department Costs

**Seq. 12: Public
Works -
Engineering Svcs**

Description	Type	Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
Personnel Costs						
Salaries	S1	\$4,679,492	\$0	\$1,704,543	\$0	\$2,974,950
Fringe Benefits	P	1,599,498	0	634,218	0	965,279
Subtotal - Personnel Costs		\$6,278,990	\$0	\$2,338,761	\$0	\$3,940,229
Services & Supplies Cost						
43445 - SALE OF RECYCLABLES	P	-7,786	0	-7,786	0	0
43710 - REIMBURSEMENT OF EXPENSE	P	-97,021	0	-96,794	0	-227
47190 - MISCELLANEOUS REVENUE	P	-206,374	0	0	0	-206,374
48110 - SALE OF ASSETS	D	-4,465	0	0	0	0
49221 - TRANSFER IN FROM INSURANCE	P	-1,295	0	-1,295	0	0
53110 - OFFICE SUPPLIES	P	2,693	0	33	0	2,660
53120 - COPY PRINTING SUPPLIES	P	2,333	0	0	0	2,333
53130 - FURNITURE	P	886	0	0	0	886
53140 - HARDWARE SUPPLIES	P	4,418	0	890	0	3,528
53145 - SOFTWARE LICENSES & SUPPLIES	P	1,118	0	0	0	1,118
53150 - POSTAGE	P	20,038	0	0	0	20,038
53165 - BOOKS AND SUBSCRIPTIONS	P	563	0	525	0	38
53210 - WORK SUPPLIES	P	62,732	0	48,868	0	13,864
53213 - TOOLS	P	12,763	0	12,762	0	1
53215 - JANITORIAL SUPPLIES	P	43,146	0	43,146	0	0
53235 - SAFETY SUPPLIES	P	6,721	0	4,629	0	2,092
53240 - SNOW REMOVAL SUPPLIES	P	80	0	80	0	0
53245 - UNIFORM CLOTHING SUPPLIES	P	5,789	0	5,789	0	0
53250 - FOOD AND BEVERAGE	P	449	0	0	0	449
53315 - BUILDING SUPPLIES	P	18,995	0	18,995	0	0
53320 - ELECTRICAL SUPPLIES	P	36,479	0	36,479	0	0
53325 - HVAC SUPPLIES	P	104,963	0	104,963	0	0
53330 - PLUMBING SUPPLIES	P	33,772	0	33,772	0	0
53355 - LANDSCAPING SUPPLIES	P	2,775	0	0	0	2,775
53410 - MACHINERY AND EQUIPMENT	P	3,084	0	3,084	0	0
53413 - EQUIPMENT SUPPLIES	P	13,274	0	8,336	0	4,938
54110 - NATURAL GAS	P	32,828	0	31,247	0	1,581

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A. Department Costs

**Seq. 12: Public
Works -
Engineering Svcs**

Description	Type	Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
54112 - ELECTRICITY	P	106,402	0	101,603	0	4,799
54113 - WATER	P	6,491	0	2,436	0	4,055
54114 - SEWER	P	3,465	0	3,295	0	170
54115 - STORMWATER	P	31,423	0	3,848	0	27,576
54120 - TELEPHONE	P	1,944	0	421	0	1,523
54121 - CELLULAR TELEPHONE	P	15,215	0	5,787	0	9,428
54130 - SYSTEMS COMMUNICATION INTERNET	P	27,588	0	27,588	0	0
54210 - BUILDING IMPROV REPAIR MAINT	P	147,360	0	146,861	0	499
54215 - WASTE DISPOSAL	P	7,059	0	7,059	0	0
54220 - PEST CONTROL	P	8,128	0	8,128	0	0
54225 - ELEVATOR REPAIR	P	5,207	0	5,207	0	0
54230 - FACILITY RENTAL	P	98	0	0	0	98
54232 - CUSTODIAL BUILDING USE CHARGES	P	38,372	0	0	0	38,372
54245 - PROCESS FEES RECYCLABLES	P	203	0	203	0	0
54255 - LANDSCAPING	P	237	0	0	0	237
54330 - EQUIP IMPROV REPAIR MAINT	P	15,760	0	14,156	0	1,605
54335 - SYSTEM AND SOFTWARE MAINTENANC	P	32,511	0	20,657	0	11,854
54340 - VEHICLE REPAIR AND MAINTENANCE	P	83	0	0	0	83
54350 - LEASE RENTAL OF EQUIPMENT	P	2,253	0	2,253	0	0
54410 - STREET IMPROV REPAIR MAINT	P	1,122	0	0	0	1,122
54425 - SIDEWALK IMPROV REPAIR MAINT	P	1,182	0	0	0	1,182
54510 - RECRUITMENT	P	426	0	0	0	426
54515 - MILEAGE	P	975	0	971	0	4
54520 - CONFERENCES AND TRAINING	P	11,667	0	3,965	0	7,701
54535 - MEMBERSHIPS	P	8,374	0	3,917	0	4,457
54545 - MEDICAL SERVICES	P	66	0	66	0	0
54633 - DELIVERY FREIGHT CHARGES	P	210	0	210	0	0
54635 - STORAGE SERVICES	P	529	0	0	0	529
54645 - CONSULTING SERVICES	P	58,240	0	7,287	0	50,953
54650 - ADVERTISING SERVICES	P	3,963	0	0	0	3,963
54665 - INSPECTION SERVICES	P	10,954	0	10,954	0	0
54680 - PARKING TOWING SERVICES	P	58	0	0	0	58
54685 - SECURITY SERVICES	P	1,876	0	1,876	0	0
54810 - OTHER SERVICES AND EXPENSES	P	151,903	0	121	0	151,782

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A. Department Costs

**Seq. 12: Public
Works -
Engineering Svcs**

Description	Type	Amount	General Admin	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
54860 - TAXES AND SPECIAL ASSESSMENTS	P	39,844	0	1,617	0	38,227
54880 - PERMITS AND LICENSES	P	2,532	0	2,532	0	0
57140 - ID CHARGE FROM ENGINEERING	P	25,639	0	14,632	0	11,007
57141 - ID CHARGE FROM FLEET SERVICES	P	30,202	0	10,882	0	19,320
57142 - ID CHARGE FROM LANDFILL	P	4,889	0	2,286	0	2,602
57145 - ID CHARGE FROM TRAFFIC ENGINEER	P	4,990	0	0	0	4,990
57175 - ID CHARGE FROM INSURANCE	P	124,466	0	0	0	124,466
57176 - ID CHARGE FROM WORKERS COMP	P	198,740	0	0	0	198,740
57182 - ID CHARGE FROM PARKING	P	5,513	0	5,513	0	0
57183 - ID CHARGE FROM SEWER	P	117,751	0	51,103	0	66,648
57184 - ID CHARGE FROM STORMWATER	P	75,007	0	31,922	0	43,085
Subtotal - Services & Supplies		\$1,423,874	\$0	\$747,079	\$0	\$681,261
Department Cost Total		\$7,702,864	\$0	\$3,085,839	\$0	\$4,621,490
Adjustments to Cost						
48110 - SALE OF ASSETS	D	4,465	0	0	0	0
Subtotal - Adjustments		\$4,465	\$0	\$0	\$0	\$0
Total Costs After Adjustments		7,707,329	0	3,085,839	0	4,621,490
General Admin Distribution			0	0	0	0
Grand Total		\$7,707,329	\$0	\$3,085,839	\$0	\$4,621,490

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B. Incoming Costs (Default Spread Custom %)

Seq. 12: Public Works - Engineering Svcs

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
1	City-County Building	\$21,133	\$5	\$6,654	\$416	\$14,070
1	Fairchild Building	2,756	1	868	54	1,835
1	Department Specific	417,658	107	131,497	8,212	278,056
	Subtotal - Building Depreciation	441,547	113	139,018	8,681	293,960
2	Equipment Depreciation	83,452	0	26,268	1,640	55,544
	Subtotal - Equipment Depreciation	83,452	0	26,268	1,640	55,544
3	EAP Service Delivery	6,214	495	2,112	132	4,465
3	Critical Incidents	428	34	146	9	308
3	External EAP	604	0	190	12	402
	Subtotal - Employee Assistance Program	7,246	529	2,447	153	5,175
5	City Operational Oversight	81,192	12,886	29,612	1,849	62,617
	Subtotal - Mayor	81,192	12,886	29,612	1,849	62,617
6	General Counsel & Representation	783	46	261	16	552
	Subtotal - Attorney's Office	783	46	261	16	552
7	HR Services	76,270	4,384	25,387	1,585	53,682
7	Accommodation & FMLA Admin	11,465	687	3,825	239	8,088
7	Compensation & Hiring Admin	48,472	2,906	16,172	1,010	34,196
	Subtotal - Human Resources	136,207	7,977	45,384	2,834	95,966
8	Help Desk	58,836	5,475	20,243	1,264	42,804
8	Network Operations	74,867	6,753	25,691	1,604	54,324
8	Media Services	21,879	1,973	7,508	469	15,876
8	Application Development	384,757	9,968	124,245	7,759	262,721
8	Web	52,815	4,764	18,124	1,132	38,323
8	Collaboration Tools	31,592	2,849	10,841	677	22,924
	Subtotal - Information Technology	624,746	31,781	206,650	12,905	436,972
9	General Acctg & Reporting	36,630	2,065	12,180	761	25,754
9	Budget Management	42,656	3,032	14,381	898	30,409
9	Admin Support	151	17	53	3	112
9	Purchasing	5,251	372	1,770	111	3,743
9	Payroll	32,284	2,386	10,913	681	23,075
9	Debt Management	43,291	3,209	14,636	914	30,949
9	Treasurer - General Receipts	1,219	67	405	25	856
	Subtotal - Finance Department	161,482	11,148	54,338	3,393	114,899
10	Insurance	210	14	70	4	149

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B. Incoming Costs (Default Spread Custom %)

Seq. 12: Public Works - Engineering Svcs

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Facilities - General	Facilities - Engineering Ent Funds	General Engineering
	Subtotal - Insurance	210	14	70	4	149
11	Workers Comp	286	19	96	6	203
	Subtotal - Workers Compensation	286	19	96	6	203
12	Facilities - General	0	258,654	81,415	5,084	172,155
	Subtotal - Public Works - Engineering Svcs	0	258,654	81,415	5,084	172,155
13	Fleet Services	0	769	242	15	512
	Subtotal - Public Works - Fleet Svcs	0	769	242	15	512
30	Radio Shop	0	33,244	10,464	653	22,127
	Subtotal - Public Works - Traffic Engineering	0	33,244	10,464	653	22,127
31	Internal Support	0	55,381	17,432	1,089	36,860
	Subtotal - Department of Civil Rights	0	55,381	17,432	1,089	36,860
39	Citywide Support	0	72,317	22,763	1,421	48,133
	Subtotal - Common Council	0	72,317	22,763	1,421	48,133
Total Incoming		\$1,537,151	\$484,878	\$636,459	\$39,745	\$1,345,824
C. Total Allocated			\$9,729,358	\$3,722,299	\$39,745	\$5,967,314
				38.26%	0.41%	61.33%

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Details

Cost Pool 1: Facilities - General

Seq. 12: Public Works - Engineering Svcs

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4	City Clerk	210.23	0.02%	\$554	\$0	\$554	\$27	\$581
5	Mayor	36.72	0.00%	97	0	97	0	97
6	Attorney's Office	54.97	0.00%	145	0	145	0	145
7	Human Resources	32,087.15	2.37%	84,590	-66,104	18,486	0	18,486
8	Information Technology	5,379.39	0.40%	14,182	-969	13,213	0	13,213
9	Finance Department	125.55	0.01%	331	0	331	0	331
12	Public Works - Engineering Svcs	107,839.22	7.96%	284,293	-25,639	258,654	0	258,654
13	Public Works - Fleet Svcs	37,874.79	2.80%	99,848	-66,942	32,906	4,783	37,689
15	Sewer Utility	0.00	0.00%	0	-64,229	-64,229	0	-64,229
16	Stormwater Utility	0.00	0.00%	0	-43,031	-43,031	0	-43,031
17	Metro Transit	375.62	0.03%	990	0	990	47	1,038
18	Parking Utility	36,927.27	2.73%	97,350	-88,950	8,400	4,663	13,063
21	Madison Public Library	3,122.63	0.23%	8,232	-3,537	4,695	394	5,089
22	Police Department	420,994.08	31.09%	1,109,852	-579,674	530,178	53,165	583,344
23	Fire Department	288,085.03	21.28%	759,469	-335,133	424,336	36,381	460,717
24	Public Health Madison and Dane County	13,284.84	0.98%	35,022	-34,320	702	1,678	2,380
25	Office of Independent Monitor	9.67	0.00%	25	0	25	1	27
26	Public Works - Streets	104,155.55	7.69%	274,582	-55,153	219,429	13,153	232,582
27	Public Works - Landfill	0.00	0.00%	0	-13,493	-13,493	0	-13,493
28	Public Works - Parks	10,422.14	0.77%	27,476	-14,111	13,365	1,316	14,681
29	Public Works - Transportation	4,963.44	0.37%	13,085	-10,236	2,849	627	3,476
30	Public Works - Traffic Engineering	30,366.18	2.24%	80,053	-62,060	17,993	3,835	21,828
31	Department of Civil Rights	39.66	0.00%	105	0	105	5	110
32	Assessor	47.33	0.00%	125	0	125	6	131
33	PCED-Office of the Director	7,474.35	0.55%	19,704	-15,388	4,316	944	5,260
34	PCED-Economic Development Division	26,890.14	1.99%	70,890	-55,395	15,495	3,396	18,890
35	Planning & Development-Building Inspection Division	55,152.52	4.07%	145,397	-113,620	31,777	6,965	38,742
36	Planning & Development-CDA Housing Operations	39,035.96	2.88%	102,909	0	102,909	4,930	107,839

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Details

Cost Pool 1: Facilities - General

Seq. 12: Public Works - Engineering Svcs

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
37	Planning & Development-Community Development Division	86,543.60	6.39%	228,152	-102,677	125,475	10,929	136,404
38	Planning & Development-Planning Division	41,169.97	3.04%	108,535	-80,304	28,231	5,199	33,430
39	Common Council	18.07	0.00%	48	0	48	2	50
40	Municipal Court	24.36	0.00%	64	0	64	3	67
45	Community Development Authority	0.00	0.00%	-0	-80,430	-80,430	0	-80,430
51	City Channel/Media Services	33.03	0.00%	87	0	87	4	91
52	All Other Depts./Programs	1,322.50	0.10%	3,486	0	3,486	167	3,653
Subtotal		1,354,065.94	100.00%	\$3,569,677	-\$1,911,395	\$1,658,282	\$152,621	\$1,810,904
Direct Bills						1,911,395		1,911,395
Total						\$3,569,677		\$3,722,299

Allocation Basis Units: Tracked Maintenance & Repairs and Custodial Services Expenditures - General

City of Madison, Wisconsin
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Allocation Details

Cost Pool 2: Facilities - Engineering Ent Funds

Seq. 12: Public Works - Engineering Svcs

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
14	Water Utility	506.12	1.76%	\$531	\$0	\$531	\$168	\$699
15	Sewer Utility	19,474.59	67.65%	20,440	0	20,440	6,448	26,888
16	Stormwater Utility	1,166.81	4.05%	1,225	0	1,225	386	1,611
27	Public Works - Landfill	7,639.29	26.54%	8,018	0	8,018	2,529	10,547
Subtotal		28,786.81	100.00%	\$30,215	\$0	\$30,215	\$9,531	\$39,745
Direct Bills						0		0
Total						\$30,215		\$39,745

Allocation Basis Units: Tracked Maintenance & Repairs and Custodial Services Expenditures - Engineering Ent Funds

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Allocation Details

Cost Pool 3: General Engineering

Seq. 12: Public Works - Engineering Svcs

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	General Gov / Unallowable	100	100.00%	\$5,644,588	\$0	\$5,644,588	\$322,725	\$5,967,314
Subtotal		100	100.00%	\$5,644,588	\$0	\$5,644,588	\$322,725	\$5,967,314
Direct Bills						0		0
Total						\$5,644,588		\$5,967,314

Allocation Basis Units: Direct to General Gov / Unallowable

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Allocation Summary

Seq. 12: Public Works - Engineering Svcs

Seq #	Department Name	Facilities - General	Facilities - Engineering Ent Funds	General Engineering	Total
4	City Clerk	\$581	\$0	\$0	\$581
5	Mayor	97	0	0	97
6	Attorney's Office	145	0	0	145
7	Human Resources	18,486	0	0	18,486
8	Information Technology	13,213	0	0	13,213
9	Finance Department	331	0	0	331
12	Public Works - Engineering Svcs	258,654	0	0	258,654
13	Public Works - Fleet Svcs	37,689	0	0	37,689
14	Water Utility	0	699	0	699
15	Sewer Utility	-64,229	26,888	0	-37,341
16	Stormwater Utility	-43,031	1,611	0	-41,420
17	Metro Transit	1,038	0	0	1,038
18	Parking Utility	13,063	0	0	13,063
21	Madison Public Library	5,089	0	0	5,089
22	Police Department	583,344	0	0	583,344
23	Fire Department	460,717	0	0	460,717
24	Public Health Madison and Dane County	2,380	0	0	2,380
25	Office of Independent Monitor	27	0	0	27
26	Public Works - Streets	232,582	0	0	232,582
27	Public Works - Landfill	-13,493	10,547	0	-2,946
28	Public Works - Parks	14,681	0	0	14,681
29	Public Works - Transportation	3,476	0	0	3,476
30	Public Works - Traffic Engineering	21,828	0	0	21,828
31	Department of Civil Rights	110	0	0	110
32	Assessor	131	0	0	131
33	PCED-Office of the Director	5,260	0	0	5,260
34	PCED-Economic Development Division	18,890	0	0	18,890
35	Planning & Development-Building Inspection Division	38,742	0	0	38,742
36	Planning & Development-CDA Housing Operations	107,839	0	0	107,839
37	Planning & Development-Community Development Division	136,404	0	0	136,404
38	Planning & Development-Planning Division	33,430	0	0	33,430
39	Common Council	50	0	0	50
40	Municipal Court	67	0	0	67

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Allocation Summary

Seq. 12: Public Works - Engineering Svcs

Seq #	Department Name	Facilities - General	Facilities - Engineering Ent Funds	General Engineering	Total
45	Community Development Authority	-80,430	0	0	-80,430
51	City Channel/Media Services	91	0	0	91
52	All Other Depts./Programs	3,653	0	0	3,653
66	General Gov / Unallowable	0	0	5,967,314	5,967,314
Direct Bills		\$1,911,395	\$0	\$0	\$1,911,395
Total		\$3,722,299	\$39,745	\$5,967,314	\$9,729,358

City of Madison, Wisconsin
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Public Works - Fleet Svcs

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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.

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Seq. 13: Public
Works - Fleet Svcs

A. Department Costs

Description	Type	Amount	General Admin	Fleet Services
Personnel Costs				
Salaries		\$0	\$0	\$0
Fringe Benefits		0	0	0
Subtotal - Personnel Costs		\$0	\$0	\$0
Services & Supplies Cost				
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
City Wide Cost Allocation Plan - FY2024 Actuals

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B. Incoming Costs (Default Spread Custom %)

Seq. 13: Public Works - Fleet Svcs

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Fleet Services
2	Equipment Depreciation	\$147,017	\$0	\$147,017
	Subtotal - Equipment Depreciation	147,017	0	147,017
3	EAP Service Delivery	1,631	130	1,760
3	Critical Incidents	112	9	121
3	External EAP	159	0	159
	Subtotal - Employee Assistance Program	1,901	139	2,040
5	City Operational Oversight	21,304	3,381	24,686
	Subtotal - Mayor	21,304	3,381	24,686
6	General Counsel & Representation	272	16	288
	Subtotal - Attorney's Office	272	16	288
7	HR Services	20,013	1,150	21,163
7	Accommodation & FMLA Admin	3,276	196	3,472
7	Compensation & Hiring Admin	12,719	763	13,481
	Subtotal - Human Resources	36,007	2,109	38,117
8	Help Desk	15,648	1,456	17,104
8	Network Operations	19,645	1,772	21,417
8	Media Services	5,741	518	6,259
8	Application Development	94,584	2,450	97,034
8	Web	13,858	1,250	15,108
8	Collaboration Tools	8,290	748	9,037
	Subtotal - Information Technology	157,766	8,194	165,959
9	General Acctg & Reporting	100,876	5,687	106,563
9	Budget Management	13,023	926	13,949
9	Purchasing	30,307	2,148	32,455
9	Payroll	8,471	626	9,097
9	Debt Management	9,176	680	9,856
9	Treasurer - Investment Management	420	26	446
	Subtotal - Finance Department	162,273	10,093	172,366
10	Insurance	47	3	50
	Subtotal - Insurance	47	3	50
11	Workers Comp	46	3	49
	Subtotal - Workers Compensation	46	3	49
12	Facilities - General	32,906	4,783	37,689
	Subtotal - Public Works - Engineering Svcs	32,906	4,783	37,689
13	Fleet Services	0	1,443	1,443

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City Wide Cost Allocation Plan - FY2024 Actuals

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B. Incoming Costs (Default Spread Custom %)

Seq. 13: Public Works - Fleet Svcs

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Fleet Services
	Subtotal - Public Works - Fleet Svcs	0	1,443	1,443
30	Radio Shop	0	3,249	3,249
	Subtotal - Public Works - Traffic Engineering	0	3,249	3,249
31	Internal Support	0	14,532	14,532
	Subtotal - Department of Civil Rights	0	14,532	14,532
39	Citywide Support	0	18,976	18,976
	Subtotal - Common Council	0	18,976	18,976
Total Incoming		\$559,540	\$66,919	\$626,460
C. Total Allocated			\$626,460	\$626,460
				100.00%

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Details

Cost Pool 1: Fleet Services

Seq. 13: Public Works - Fleet Svcs

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
8	Information Technology	5,911.25	0.03%	\$150	\$0	\$150	\$0	\$150
12	Public Works - Engineering Svcs	30,201.89	0.14%	769	0	769	0	769
13	Public Works - Fleet Svcs	56,683.02	0.26%	1,443	0	1,443	0	1,443
14	Water Utility	186.16	0.00%	5	0	5	1	5
15	Sewer Utility	376,363.57	1.71%	9,581	0	9,581	1,151	10,732
16	Stormwater Utility	163,988.36	0.75%	4,175	0	4,175	501	4,676
17	Metro Transit	6,735.37	0.03%	171	0	171	21	192
18	Parking Utility	190,216.31	0.87%	4,842	0	4,842	582	5,424
19	Golf Enterprise	184,322.23	0.84%	4,692	0	4,692	564	5,256
20	Monona Terrace	1,756.60	0.01%	45	0	45	5	50
21	Madison Public Library	16,272.83	0.07%	414	0	414	50	464
22	Police Department	3,058,755.66	13.92%	77,867	0	77,867	9,352	87,219
23	Fire Department	3,286,715.88	14.95%	83,670	0	83,670	10,049	93,719
24	Public Health Madison and Dane County	76,796.76	0.35%	1,955	0	1,955	235	2,190
26	Public Works - Streets	12,048,174.15	54.81%	306,711	0	306,711	36,837	343,548
27	Public Works - Landfill	46,835.38	0.21%	1,192	0	1,192	143	1,335
28	Public Works - Parks	1,943,148.36	8.84%	49,467	0	49,467	5,941	55,408
30	Public Works - Traffic Engineering	420,971.03	1.92%	10,717	0	10,717	1,287	12,004
35	Planning & Development-Building Inspection Division	8,150.41	0.04%	207	0	207	25	232
36	Planning & Development-CDA Housing Operations	49,052.14	0.22%	1,249	0	1,249	150	1,399
45	Community Development Authority	8,561.25	0.04%	218	0	218	26	244
Subtotal		21,979,798.61	100.00%	\$559,540	\$0	\$559,540	\$66,919	\$626,460
Direct Bills						0		0
Total						\$559,540		\$626,460

Allocation Basis Units: Fleet Services Charges

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Summary

Seq. 13: Public Works - Fleet Svcs

Seq #	Department Name	Fleet Services	Total
8	Information Technology	\$150	\$150
12	Public Works - Engineering Svcs	769	769
13	Public Works - Fleet Svcs	1,443	1,443
14	Water Utility	5	5
15	Sewer Utility	10,732	10,732
16	Stormwater Utility	4,676	4,676
17	Metro Transit	192	192
18	Parking Utility	5,424	5,424
19	Golf Enterprise	5,256	5,256
20	Monona Terrace	50	50
21	Madison Public Library	464	464
22	Police Department	87,219	87,219
23	Fire Department	93,719	93,719
24	Public Health Madison and Dane County	2,190	2,190
26	Public Works - Streets	343,548	343,548
27	Public Works - Landfill	1,335	1,335
28	Public Works - Parks	55,408	55,408
30	Public Works - Traffic Engineering	12,004	12,004
35	Planning & Development-Building Inspection Division	232	232
36	Planning & Development-CDA Housing Operations	1,399	1,399
45	Community Development Authority	244	244
Direct Bills		\$0	\$0
Total		\$626,460	\$626,460

City of Madison, Wisconsin
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Public Works - Traffic Engineering

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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
City Wide Cost Allocation Plan - FY2024 Actuals

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Seq. 30: Public
Works - Traffic
Engineering

A. Department Costs

Description	Type	Amount	General Admin	Radio Shop	General TE Svcs
Personnel Costs					
Salaries	S1	\$5,665,957	\$0	\$757,760	\$4,908,197
Fringe Benefits	P	1,684,455	0	252,361	1,432,095
Subtotal - Personnel Costs		\$7,350,413	\$0	\$1,010,121	\$6,340,292
Services & Supplies Cost					
All Other TE Expenses	P	1,167,253	0	0	1,167,253
ID Charge from Engineering	P	-57,766	0	520	-58,285
ID Charge from Fleet Services	P	281,117	0	77,443	203,673
Purchased Services	P	733,042	0	733,042	0
Supplies	P	48,933	0	48,933	0
Subtotal - Services & Supplies		\$2,172,579	\$0	\$859,939	\$1,312,641
Department Cost Total		\$9,522,992	\$0	\$1,870,059	\$7,652,933
Adjustments to Cost					
Subtotal - Adjustments		\$0	\$0	\$0	\$0
Total Costs After Adjustments		9,522,992	0	1,870,059	7,652,933
General Admin Distribution			0	0	0
Grand Total		\$9,522,992	\$0	\$1,870,059	\$7,652,933

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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B. Incoming Costs (Default Spread Salary)

Seq. 30: Public Works - Traffic Engineering

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Radio Shop	General TE Svcs
1	Madison Municipal Building	\$147,188	\$38	\$19,690	\$127,535
1	Department Specific	28,959	7	3,874	25,093
	Subtotal - Building Depreciation	176,147	45	23,564	152,628
2	Equipment Depreciation *	339,454	-0	339,454	0
2	Lease & SBITA Amortization	2,321	0	310	2,010
	Subtotal - Equipment Depreciation	341,775	-0	339,765	2,010
3	EAP Service Delivery	3,976	316	574	3,718
3	Critical Incidents	274	22	40	256
3	External EAP	387	0	52	335
	Subtotal - Employee Assistance Program	4,637	338	665	4,310
5	City Operational Oversight	51,951	8,245	8,051	52,146
	Subtotal - Mayor	51,951	8,245	8,051	52,146
6	General Counsel & Representation	1,430	84	203	1,312
	Subtotal - Attorney's Office	1,430	84	203	1,312
7	HR Services	48,801	2,805	6,902	44,705
7	Accommodation & FMLA Admin	10,373	622	1,470	9,524
7	Compensation & Hiring Admin	31,015	1,859	4,397	28,478
	Subtotal - Human Resources	90,189	5,286	12,769	82,707
8	Help Desk	28,479	2,650	4,163	26,966
8	Network Operations	47,904	4,321	6,984	45,240
8	Media Services	14,000	1,263	2,041	13,221
8	Application Development	172,142	4,460	23,619	152,983
8	Web	33,794	3,048	4,927	31,914
8	Collaboration Tools	20,214	1,823	2,947	19,090
	Subtotal - Information Technology	316,533	17,564	44,682	289,415
9	General Acctg & Reporting	86,298	4,865	12,192	78,971
9	Budget Management	18,059	1,284	2,587	16,756
9	Purchasing	3,323	235	476	3,082
9	Payroll	20,657	1,527	2,967	19,217
9	Debt Management	7,875	584	1,131	7,327
9	Treasurer - General Receipts	46	3	6	42
	Subtotal - Finance Department	136,258	8,497	19,359	125,395
10	Insurance	65	4	9	60
	Subtotal - Insurance	65	4	9	60
11	Workers Comp	145	10	21	134

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B. Incoming Costs (Default Spread Salary)

Seq. 30: Public Works - Traffic Engineering

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Radio Shop	General TE Svcs
	Subtotal - Workers Compensation	145	10	21	134
12	Facilities - General	17,993	3,835	2,919	18,909
	Subtotal - Public Works - Engineering Svcs	17,993	3,835	2,919	18,909
13	Fleet Services	10,717	1,287	1,605	10,398
	Subtotal - Public Works - Fleet Svcs	10,717	1,287	1,605	10,398
30	Radio Shop	0	20,995	2,808	18,187
	Subtotal - Public Works - Traffic Engineering	0	20,995	2,808	18,187
31	Internal Support	0	35,436	4,739	30,696
	Subtotal - Department of Civil Rights	0	35,436	4,739	30,696
39	Citywide Support	0	46,272	6,188	40,084
	Subtotal - Common Council	0	46,272	6,188	40,084
Total Incoming		\$1,147,840	\$147,898	\$467,347	\$828,391
C. Total Allocated			\$10,818,730	\$2,337,406	\$8,481,324
				21.61%	78.39%

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Allocation Details

Cost Pool 1: Radio Shop

Seq. 30: Public Works - Traffic Engineering

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12	Public Works - Engineering Svcs	13,539.32	2.02%	\$46,784	-\$13,539	\$33,244	\$0	\$33,244
13	Public Works - Fleet Svcs	1,323.06	0.20%	4,572	-1,323	3,249	0	3,249
14	Water Utility	17,711.46	2.64%	61,200	-17,711	43,488	541	44,030
17	Metro Transit	54,569.30	8.14%	188,558	-54,569	133,989	1,667	135,656
18	Parking Utility	13,450.55	2.01%	46,477	-13,451	33,026	411	33,437
21	Madison Public Library	3,984.86	0.59%	13,769	-3,985	9,784	122	9,906
22	Police Department	232,698.38	34.69%	804,063	-232,698	571,364	7,110	578,475
23	Fire Department	107,868.95	16.08%	372,729	-107,869	264,860	3,296	268,156
24	Public Health Madison and Dane County	2,846.02	0.42%	9,834	-2,846	6,988	87	7,075
26	Public Works - Streets	55,605.43	8.29%	192,138	-55,605	136,533	1,699	138,232
28	Public Works - Parks	19,110.18	2.85%	66,033	-19,110	46,923	584	47,507
30	Public Works - Traffic Engineering	8,550.74	1.27%	29,546	-8,551	20,995	0	20,995
35	Planning & Development-Building Inspection Division	2,115.90	0.32%	7,311	-2,116	5,195	65	5,260
52	All Other Depts./Programs	5,253.00	0.78%	18,151	-5,253	12,898	161	13,059
53	Monona Police	6,330.00	0.94%	21,873	-6,330	15,543	193	15,736
54	Monona Fire	1,222.55	0.18%	4,224	-1,223	3,002	37	3,039
55	Dane Co. Emerg	2,500.00	0.37%	8,638	-2,500	6,138	76	6,215
56	Dane Co. Sheriff	20,080.00	2.99%	69,384	-20,080	49,304	614	49,918
57	Dane Co. Juv Detention	1,710.00	0.25%	5,909	-1,710	4,199	52	4,251
60	Madison College	3,060.00	0.46%	10,573	-3,060	7,513	94	7,607
61	UW Hospital	7,260.00	1.08%	25,086	-7,260	17,826	222	18,048
62	UW Police	59,390.00	8.85%	205,215	-59,390	145,825	1,815	147,640
63	VA Hospital	6,360.00	0.95%	21,976	-6,360	15,616	194	15,811
64	Overture Center	5,478.80	0.82%	18,931	-5,479	13,453	167	13,620
65	WI Capitol Police	18,710.00	2.79%	64,650	-18,710	45,940	572	46,512
Subtotal		670,728.50	100.00%	\$2,317,626	-\$670,729	\$1,646,898	\$19,780	\$1,666,678
Direct Bills						670,728		670,728
Total						\$2,317,626		\$2,337,406

Allocation Basis Units: Actual Charges for Radio Operations

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Details

Cost Pool 2: General TE Svcs

Seq. 30: Public Works - Traffic Engineering

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	General Gov / Unallowable	100	100.00%	\$8,353,206	\$0	\$8,353,206	\$128,119	\$8,481,324
Subtotal		100	100.00%	\$8,353,206	\$0	\$8,353,206	\$128,119	\$8,481,324
Direct Bills						0		0
Total						\$8,353,206		\$8,481,324

Allocation Basis Units: Direct to General Gov / Unallowable

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Summary

Seq. 30: Public Works - Traffic Engineering

Seq #	Department Name	Radio Shop	General TE Svcs	Total
12	Public Works - Engineering Svcs	\$33,244	\$0	\$33,244
13	Public Works - Fleet Svcs	3,249	0	3,249
14	Water Utility	44,030	0	44,030
17	Metro Transit	135,656	0	135,656
18	Parking Utility	33,437	0	33,437
21	Madison Public Library	9,906	0	9,906
22	Police Department	578,475	0	578,475
23	Fire Department	268,156	0	268,156
24	Public Health Madison and Dane County	7,075	0	7,075
26	Public Works - Streets	138,232	0	138,232
28	Public Works - Parks	47,507	0	47,507
30	Public Works - Traffic Engineering	20,995	0	20,995
35	Planning & Development-Building Inspection Division	5,260	0	5,260
52	All Other Depts./Programs	13,059	0	13,059
53	Monona Police	15,736	0	15,736
54	Monona Fire	3,039	0	3,039
55	Dane Co. Emerg	6,215	0	6,215
56	Dane Co. Sheriff	49,918	0	49,918
57	Dane Co. Juv Detention	4,251	0	4,251
60	Madison College	7,607	0	7,607
61	UW Hospital	18,048	0	18,048
62	UW Police	147,640	0	147,640
63	VA Hospital	15,811	0	15,811
64	Overture Center	13,620	0	13,620
65	WI Capitol Police	46,512	0	46,512
66	General Gov / Unallowable	0	8,481,324	8,481,324
Direct Bills		\$670,729	\$0	\$670,729
Total		\$2,337,406	\$8,481,324	\$10,818,730

City of Madison, Wisconsin
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Department of Civil Rights

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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
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Seq. 31:
Department of
Civil Rights

A. Department Costs

Description	Type	Amount	General Admin	Internal Support	External Support
Personnel Costs					
Salaries	S1	\$1,951,269	\$243,714	\$739,531	\$968,025
Fringe Benefits	S	516,742	64,541	195,845	256,356
Subtotal - Personnel Costs		\$2,468,011	\$308,255	\$935,376	\$1,224,380
Services & Supplies Cost					
46310 - CONTRIBUTIONS AND DONATIONS	S	-700	-87	-265	-347
53110 - OFFICE SUPPLIES	S	1,116	139	423	554
53120 - COPY PRINTING SUPPLIES	S	1,183	148	448	587
53140 - HARDWARE SUPPLIES	S	59	7	22	29
53145 - SOFTWARE LICENSES & SUPPLIES	S	783	98	297	389
53150 - POSTAGE	S	5,551	693	2,104	2,754
53210 - WORK SUPPLIES	S	895	112	339	444
53250 - FOOD AND BEVERAGE	S	5,573	696	2,112	2,765
54120 - TELEPHONE	S	937	117	355	465
54121 - CELLULAR TELEPHONE	S	1,586	198	601	787
54232 - CUSTODIAL BUILDING USE CHARGES	S	36,470	4,555	13,822	18,093
54510 - RECRUITMENT	S	21	3	8	10
54515 - MILEAGE	S	33	4	13	17
54520 - CONFERENCES AND TRAINING	S	42,454	5,303	16,090	21,062
54535 - MEMBERSHIPS	S	4,475	559	1,696	2,220
54620 - LEGAL SERVICES	S	18,035	2,253	6,835	8,947
54635 - STORAGE SERVICES	S	6	1	2	3
54650 - ADVERTISING SERVICES	S	125	16	47	62
54686 - INTERPRETERS SIGNING SERVICES	P	264,552	0	0	264,552
54695 - PROGRAM SERVICES	S	75,000	9,368	28,425	37,208
54810 - OTHER SERVICES AND EXPENSES	S	33,437	4,176	12,673	16,588
57175 - ID CHARGE FROM INSURANCE	S	7,101	887	2,691	3,523
57176 - ID CHARGE FROM WORKERS COMP	S	993	124	376	493
Subtotal - Services & Supplies		\$499,687	\$29,368	\$89,116	\$381,202
Department Cost Total		\$2,967,698	\$337,623	\$1,024,492	\$1,605,582

Adjustments to Cost

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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A. Department Costs

Seq. 31:
Department of
Civil Rights

Description	Type	Amount	General Admin	Internal Support	External Support
Subtotal - Adjustments		\$0	\$0	\$0	\$0
Total Costs After Adjustments		2,967,698	337,623	1,024,492	1,605,582
General Admin Distribution			-337,623	146,222	191,401
Grand Total		\$2,967,698	\$0	\$1,170,714	\$1,796,983

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B. Incoming Costs (Default Spread Salary)

Seq. 31: Department of Civil Rights

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Internal Support	External Support
1	City-County Building	\$8,774	\$2	\$3,801	\$4,975
	Subtotal - Building Depreciation	8,774	2	3,801	4,975
3	EAP Service Delivery	2,026	161	947	1,240
3	Critical Incidents	128	10	60	78
3	External EAP	167	0	72	95
	Subtotal - Employee Assistance Program	2,321	171	1,080	1,413
5	City Operational Oversight	11,751	1,865	5,897	7,719
	Subtotal - Mayor	11,751	1,865	5,897	7,719
6	General Counsel & Representation	34,355	2,023	15,755	20,623
	Subtotal - Attorney's Office	34,355	2,023	15,755	20,623
7	HR Services	11,038	634	5,055	6,617
7	Accommodation & FMLA Admin	4,368	262	2,005	2,624
7	Compensation & Hiring Admin	7,015	421	3,220	4,215
	Subtotal - Human Resources	22,421	1,317	10,281	13,457
8	Help Desk	11,579	1,077	5,482	7,175
8	Network Operations	10,835	977	5,116	6,697
8	Media Services	3,167	286	1,495	1,957
8	Application Development	75,040	1,944	33,341	43,643
8	Web	7,644	689	3,609	4,724
8	Collaboration Tools	4,572	412	2,159	2,826
	Subtotal - Information Technology	112,838	5,386	51,202	67,022
9	General Acctg & Reporting	6,045	341	2,766	3,620
9	Budget Management	2,806	199	1,302	1,704
9	Purchasing	4,235	300	1,964	2,571
9	Payroll	4,672	345	2,173	2,845
	Subtotal - Finance Department	17,759	1,186	8,205	10,740
10	Insurance	12	1	6	7
	Subtotal - Insurance	12	1	6	7
11	Workers Comp	1	0	1	1
	Subtotal - Workers Compensation	1	0	1	1
12	Facilities - General	105	5	47	62
	Subtotal - Public Works - Engineering Svcs	105	5	47	62
31	Internal Support	0	8,015	3,471	4,544
	Subtotal - Department of Civil Rights	0	8,015	3,471	4,544
39	Citywide Support	0	10,466	4,533	5,933

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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B. Incoming Costs (Default Spread Salary)

Seq. 31: Department of Civil Rights

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Internal Support	External Support
	Subtotal - Common Council	0	10,466	4,533	5,933
	Total Incoming	\$210,337	\$30,437	\$104,278	\$136,497
	C. Total Allocated		\$3,208,472	\$1,274,992	\$1,933,480
				39.74%	60.26%

City of Madison, Wisconsin
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Allocation Details

Cost Pool 1: Internal Support

Seq. 31: Department of Civil Rights

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	4.00	0.12%	\$1,470	\$0	\$1,470	\$0	\$1,470
4	City Clerk	26.22	0.76%	9,634	0	9,634	117	9,751
5	Mayor	15.11	0.44%	5,554	0	5,554	0	5,554
6	Attorney's Office	26.35	0.77%	9,682	0	9,682	0	9,682
7	Human Resources	20.68	0.60%	7,598	0	7,598	0	7,598
8	Information Technology	61.29	1.79%	22,524	0	22,524	0	22,524
9	Finance Department	51.34	1.50%	18,867	0	18,867	0	18,867
12	Public Works - Engineering Svcs	150.71	4.39%	55,381	0	55,381	0	55,381
13	Public Works - Fleet Svcs	39.55	1.15%	14,532	0	14,532	0	14,532
14	Water Utility	136.62	3.98%	50,203	0	50,203	611	50,814
15	Sewer Utility	29.00	0.84%	10,656	0	10,656	130	10,786
16	Stormwater Utility	26.93	0.78%	9,896	0	9,896	120	10,017
17	Metro Transit	503.98	14.68%	185,194	0	185,194	2,255	187,448
18	Parking Utility	114.71	3.34%	42,152	0	42,152	513	42,665
19	Golf Enterprise	58.48	1.70%	21,491	0	21,491	262	21,753
20	Monona Terrace	92.15	2.68%	33,862	0	33,862	412	34,274
21	Madison Public Library	186.41	5.43%	68,499	0	68,499	834	69,333
22	Police Department	585.25	17.04%	215,057	0	215,057	2,618	217,676
23	Fire Department	446.74	13.01%	164,159	0	164,159	1,999	166,157
25	Office of Independent Monitor	2.67	0.08%	980	0	980	12	992
26	Public Works - Streets	255.43	7.44%	93,863	0	93,863	1,143	95,005
27	Public Works - Landfill	2.00	0.06%	735	0	735	9	744
28	Public Works - Parks	183.04	5.33%	67,260	0	67,260	819	68,079
29	Public Works - Transportation	5.00	0.15%	1,837	0	1,837	22	1,860
30	Public Works - Traffic Engineering	96.43	2.81%	35,436	0	35,436	0	35,436
31	Department of Civil Rights	21.81	0.64%	8,015	0	8,015	0	8,015
32	Assessor	26.38	0.77%	9,695	0	9,695	118	9,813
33	PCED-Office of the Director	5.01	0.15%	1,839	0	1,839	22	1,862
34	PCED-Economic Development Division	20.00	0.58%	7,349	0	7,349	89	7,439

City of Madison, Wisconsin
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Allocation Details

Cost Pool 1: Internal Support

Seq. 31: Department of Civil Rights

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Planning & Development-Building Inspection Division	45.00	1.31%	16,536	0	16,536	201	16,737
36	Planning & Development-CDA Housing Operations	55.50	1.62%	20,396	0	20,396	248	20,644
37	Planning & Development-Community Development Division	44.63	1.30%	16,401	0	16,401	200	16,600
38	Planning & Development-Planning Division	35.29	1.03%	12,969	0	12,969	158	13,127
39	Common Council	16.08	0.47%	5,910	0	5,910	72	5,982
40	Municipal Court	5.16	0.15%	1,898	0	1,898	23	1,921
45	Community Development Authority	2.00	0.06%	735	0	735	9	744
52	All Other Depts./Programs	36.87	1.07%	13,548	0	13,548	165	13,713
Subtotal		3,433.84	100.00%	\$1,261,810	\$0	\$1,261,810	\$13,182	\$1,274,992
Direct Bills						0		0
Total						\$1,261,810		\$1,274,992

Allocation Basis Units: # of Full Time Equivalent Employees

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Details

Cost Pool 2: External Support

Seq. 31: Department of Civil Rights

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66	General Gov / Unallowable	100	100.00%	\$1,916,224	\$0	\$1,916,224	\$17,255	\$1,933,480
Subtotal		100	100.00%	\$1,916,224	\$0	\$1,916,224	\$17,255	\$1,933,480
Direct Bills						0		0
Total						\$1,916,224		\$1,933,480

Allocation Basis Units: Direct to General Gov / Unallowable

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Summary

Seq. 31: Department of Civil Rights

Seq #	Department Name	Internal Support	External Support	Total
3	Employee Assistance Program	\$1,470	\$0	\$1,470
4	City Clerk	9,751	0	9,751
5	Mayor	5,554	0	5,554
6	Attorney's Office	9,682	0	9,682
7	Human Resources	7,598	0	7,598
8	Information Technology	22,524	0	22,524
9	Finance Department	18,867	0	18,867
12	Public Works - Engineering Svcs	55,381	0	55,381
13	Public Works - Fleet Svcs	14,532	0	14,532
14	Water Utility	50,814	0	50,814
15	Sewer Utility	10,786	0	10,786
16	Stormwater Utility	10,017	0	10,017
17	Metro Transit	187,448	0	187,448
18	Parking Utility	42,665	0	42,665
19	Golf Enterprise	21,753	0	21,753
20	Monona Terrace	34,274	0	34,274
21	Madison Public Library	69,333	0	69,333
22	Police Department	217,676	0	217,676
23	Fire Department	166,157	0	166,157
25	Office of Independent Monitor	992	0	992
26	Public Works - Streets	95,005	0	95,005
27	Public Works - Landfill	744	0	744
28	Public Works - Parks	68,079	0	68,079
29	Public Works - Transportation	1,860	0	1,860
30	Public Works - Traffic Engineering	35,436	0	35,436
31	Department of Civil Rights	8,015	0	8,015
32	Assessor	9,813	0	9,813
33	PCED-Office of the Director	1,862	0	1,862
34	PCED-Economic Development Division	7,439	0	7,439
35	Planning & Development-Building Inspection Division	16,737	0	16,737
36	Planning & Development-CDA Housing Operations	20,644	0	20,644
37	Planning & Development-Community Development Division	16,600	0	16,600
38	Planning & Development-Planning Division	13,127	0	13,127
39	Common Council	5,982	0	5,982

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Summary

Seq. 31: Department of Civil Rights

Seq #	Department Name	Internal Support	External Support	Total
40	Municipal Court	1,921	0	1,921
45	Community Development Authority	744	0	744
52	All Other Depts./Programs	13,713	0	13,713
66	General Gov / Unallowable	0	1,933,480	1,933,480
Direct Bills		\$0	\$0	\$0
Total		\$1,274,992	\$1,933,480	\$3,208,472

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals
Common Council

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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
City Wide Cost Allocation Plan - FY2024 Actuals

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Seq. 39: Common
Council

A. Department Costs

Description	Type	Amount	General Admin	Citywide Support
Personnel Costs				
Salaries	S1	\$763,919	\$0	\$763,919
Fringe Benefits	S	152,299	0	152,299
Subtotal - Personnel Costs		\$916,218	\$0	\$916,218
Services & Supplies Cost				
47190 - MISCELLANEOUS REVENUE	S	-20,963	0	-20,963
53 - SUPPLIES	S	54,608	0	54,608
54 - PURCHASED SERVICES	S	45,097	0	45,097
57175 - ID CHARGE FROM INSURANCE	S	62,008	0	62,008
57176 - ID CHARGE FROM WORKERS COMP	S	370	0	370
Subtotal - Services & Supplies		\$141,120	\$0	\$141,120
Department Cost Total		\$1,057,338	\$0	\$1,057,338
Adjustments to Cost				
Subtotal - Adjustments		\$0	\$0	\$0
Total Costs After Adjustments		1,057,338	0	1,057,338
General Admin Distribution			0	0
Grand Total		\$1,057,338	\$0	\$1,057,338

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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B. Incoming Costs (Default Spread Custom %)

Seq. 39: Common Council

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide Support
1	City-County Building	\$3,997	\$1	\$3,998
	Subtotal - Building Depreciation	3,997	1	3,998
3	EAP Service Delivery	2,501	199	2,700
3	Critical Incidents	354	28	382
3	External EAP	122	0	122
	Subtotal - Employee Assistance Program	2,976	227	3,204
5	City Operational Oversight	8,665	1,375	10,040
	Subtotal - Mayor	8,665	1,375	10,040
6	General Counsel & Representation	124,835	7,350	132,185
6	Legislative Services	332,562	18,241	350,803
	Subtotal - Attorney's Office	457,397	25,591	482,988
7	HR Services	8,140	468	8,607
7	Accommodation & FMLA Admin	1,092	65	1,157
7	Compensation & Hiring Admin	5,173	310	5,483
	Subtotal - Human Resources	14,404	843	15,248
8	Help Desk	9,702	903	10,604
8	Network Operations	7,990	721	8,711
8	Media Services	2,335	211	2,546
8	Application Development	58,642	1,519	60,161
8	Web	5,636	508	6,145
8	Collaboration Tools	3,372	304	3,676
	Subtotal - Information Technology	87,677	4,166	91,842
9	General Acctg & Reporting	4,051	228	4,279
9	Budget Management	791	56	847
9	Purchasing	873	62	935
9	Payroll	3,445	255	3,700
	Subtotal - Finance Department	9,160	601	9,761
10	Insurance	104	7	111
	Subtotal - Insurance	104	7	111
11	Workers Comp	1	0	1
	Subtotal - Workers Compensation	1	0	1
12	Facilities - General	48	2	50
	Subtotal - Public Works - Engineering Svcs	48	2	50
31	Internal Support	5,910	72	5,982
	Subtotal - Department of Civil Rights	5,910	72	5,982

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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B. Incoming Costs (Default Spread Custom %)

Seq. 39: Common Council

Seq #	Department/Cost Pool	First Incoming	Second Incoming	Citywide Support
39	Citywide Support	0	7,718	7,718
	Subtotal - Common Council	0	7,718	7,718
Total Incoming		\$590,340	\$40,603	\$630,943
C. Total Allocated			\$1,688,281	\$1,688,281
				100.00%

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Details

Cost Pool 1: Citywide Support

Seq. 39: Common Council

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3	Employee Assistance Program	4.00	0.12%	\$1,919	\$0	\$1,919	\$0	\$1,919
4	City Clerk	26.22	0.76%	12,580	0	12,580	363	12,943
5	Mayor	15.11	0.44%	7,252	0	7,252	0	7,252
6	Attorney's Office	26.35	0.77%	12,643	0	12,643	0	12,643
7	Human Resources	20.68	0.60%	9,921	0	9,921	0	9,921
8	Information Technology	61.29	1.79%	29,411	0	29,411	0	29,411
9	Finance Department	51.34	1.50%	24,636	0	24,636	0	24,636
12	Public Works - Engineering Svcs	150.71	4.39%	72,317	0	72,317	0	72,317
13	Public Works - Fleet Svcs	39.55	1.15%	18,976	0	18,976	0	18,976
14	Water Utility	136.62	3.98%	65,555	0	65,555	1,893	67,448
15	Sewer Utility	29.00	0.84%	13,915	0	13,915	402	14,317
16	Stormwater Utility	26.93	0.78%	12,923	0	12,923	373	13,296
17	Metro Transit	503.98	14.68%	241,827	0	241,827	6,983	248,810
18	Parking Utility	114.71	3.34%	55,042	0	55,042	1,589	56,632
19	Golf Enterprise	58.48	1.70%	28,063	0	28,063	810	28,873
20	Monona Terrace	92.15	2.68%	44,217	0	44,217	1,277	45,494
21	Madison Public Library	186.41	5.43%	89,447	0	89,447	2,583	92,030
22	Police Department	585.25	17.04%	280,823	0	280,823	8,109	288,932
23	Fire Department	446.74	13.01%	214,359	0	214,359	6,190	220,549
25	Office of Independent Monitor	2.67	0.08%	1,280	0	1,280	37	1,316
26	Public Works - Streets	255.43	7.44%	122,566	0	122,566	3,539	126,105
27	Public Works - Landfill	2.00	0.06%	960	0	960	28	987
28	Public Works - Parks	183.04	5.33%	87,828	0	87,828	2,536	90,364
29	Public Works - Transportation	5.00	0.15%	2,399	0	2,399	69	2,468
30	Public Works - Traffic Engineering	96.43	2.81%	46,272	0	46,272	0	46,272
31	Department of Civil Rights	21.81	0.64%	10,466	0	10,466	0	10,466
32	Assessor	26.38	0.77%	12,660	0	12,660	366	13,025
33	PCED-Office of the Director	5.01	0.15%	2,402	0	2,402	69	2,471
34	PCED-Economic Development Division	20.00	0.58%	9,597	0	9,597	277	9,874

City of Madison, Wisconsin
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Allocation Details

Cost Pool 1: Citywide Support

Seq. 39: Common Council

Seq #	Department Name	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
35	Planning & Development-Building Inspection Division	45.00	1.31%	21,593	0	21,593	624	22,216
36	Planning & Development-CDA Housing Operations	55.50	1.62%	26,633	0	26,633	769	27,402
37	Planning & Development-Community Development Division	44.63	1.30%	21,416	0	21,416	618	22,034
38	Planning & Development-Planning Division	35.29	1.03%	16,935	0	16,935	489	17,424
39	Common Council	16.08	0.47%	7,718	0	7,718	0	7,718
40	Municipal Court	5.16	0.15%	2,478	0	2,478	72	2,550
45	Community Development Authority	2.00	0.06%	960	0	960	28	987
52	All Other Depts./Programs	36.87	1.07%	17,691	0	17,691	511	18,201
Subtotal		3,433.84	100.00%	\$1,647,677	\$0	\$1,647,677	\$40,603	\$1,688,281
Direct Bills						0		0
Total						\$1,647,677		\$1,688,281

Allocation Basis Units: # of Full Time Equivalent Employees

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Summary

Seq. 39: Common Council

Seq #	Department Name	Citywide Support	Total
3	Employee Assistance Program	\$1,919	\$1,919
4	City Clerk	12,943	12,943
5	Mayor	7,252	7,252
6	Attorney's Office	12,643	12,643
7	Human Resources	9,921	9,921
8	Information Technology	29,411	29,411
9	Finance Department	24,636	24,636
12	Public Works - Engineering Svcs	72,317	72,317
13	Public Works - Fleet Svcs	18,976	18,976
14	Water Utility	67,448	67,448
15	Sewer Utility	14,317	14,317
16	Stormwater Utility	13,296	13,296
17	Metro Transit	248,810	248,810
18	Parking Utility	56,632	56,632
19	Golf Enterprise	28,873	28,873
20	Monona Terrace	45,494	45,494
21	Madison Public Library	92,030	92,030
22	Police Department	288,932	288,932
23	Fire Department	220,549	220,549
25	Office of Independent Monitor	1,316	1,316
26	Public Works - Streets	126,105	126,105
27	Public Works - Landfill	987	987
28	Public Works - Parks	90,364	90,364
29	Public Works - Transportation	2,468	2,468
30	Public Works - Traffic Engineering	46,272	46,272
31	Department of Civil Rights	10,466	10,466
32	Assessor	13,025	13,025
33	PCED-Office of the Director	2,471	2,471
34	PCED-Economic Development Division	9,874	9,874
35	Planning & Development-Building Inspection Division	22,216	22,216
36	Planning & Development-CDA Housing Operations	27,402	27,402
37	Planning & Development-Community Development Division	22,034	22,034
38	Planning & Development-Planning Division	17,424	17,424
39	Common Council	7,718	7,718

City of Madison, Wisconsin
City Wide Cost Allocation Plan - FY2024 Actuals

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Allocation Summary

Seq. 39: Common Council

Seq #	Department Name	Citywide Support	Total
40	Municipal Court	2,550	2,550
45	Community Development Authority	987	987
52	All Other Depts./Programs	18,201	18,201
Direct Bills		\$0	\$0
Total		\$1,688,281	\$1,688,281