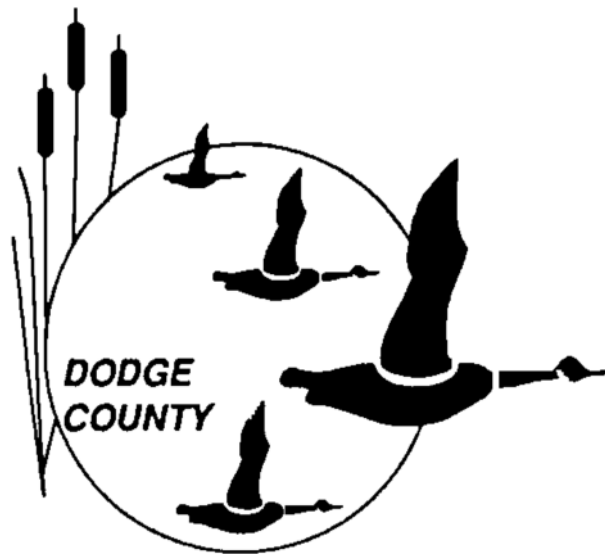


CENTRAL SERVICES COST ALLOCATION PLAN

DODGE COUNTY, WISCONSIN

Based on 2019 Financials



DODGE COUNTY, WISCONSIN

COST ALLOCATION PLAN

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DODGE COUNTY, WISCONSIN

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COST ALLOCATION PLAN OVERVIEW

Dodge County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2021 requests for reimbursement and claiming to appropriate Federal, State, and other program funders. This cost allocation plan is based on actual expenditures and revenues for the fiscal year ending December 31, 2019. This cost allocation plan was prepared in accordance with Title 2 of the Code of Federal Regulations (2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).

READING THE COST ALLOCATION PLAN

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

The primary purpose for preparing the Central Services Cost Allocation Plan is to identify the appropriate division and department indirect costs incurred during the fiscal year. The resulting information justifies claims for reimbursement of indirect costs supporting Federally funded services (e.g., Title IV-D Child Support operations, Human Services programs and services, and Nursing Home operations). The steps involved in preparing the Cost Allocation Plan include the following:

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

ALLOCATION PROCESS

This cost allocation plan uses a double-step down allocation methodology to allocate allowable costs for each central service department. This methodology recognizes the cross support provided between central service departments. For example, the activities performed by the Finance Department support the Information Technology Department in areas such as payroll, voucher processing, and purchasing goods and services. The Information Technology Department, on the other hand, supports the Finance Department by providing software and hardware as well as generally maintaining and administering applications and systems to support the centrally provided fiscal operations of the organization.

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

ORGANIZATION OF COST ALLOCATION PLAN

Table of Contents

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

Certification Page

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

Organizational Chart

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

Summary Schedules

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

- o **Summary of Allocated Costs:** this schedule provides a summary of the costs allocated from each central service department to each grantee department. The rows of the schedule represent the central service departments, while columns at the top of each page show the grantee departments. There are three totals listed with each grantee department.
 - Total Allocated Costs represents the actual costs allocated for the fiscal year.
 - Rollforward Adjustment represents a calculation between estimated costs claimed in a prior fiscal year (generally the Total Allocated Costs from 2 years prior) and the actual costs from the current year. The difference between the Total Allocated Costs from the current year and

the same amount from two years prior is the rollforward adjustment. Applying this amount to the calculation of annual indirect costs makes the organization whole when reporting costs over time.

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

Detail Schedules

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

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

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2019 are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental unit: **Dodge County, Wisconsin**

Signature:



Name of Official:

David P Ehlinger, CPA

Title:

Finance Director

Date of Execution:

06-25-2020



**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Health & Human							
	Child Support		Services		Clearview	County Clerk		
Central Service Departments								
Building Depreciation	\$	49,928.17	\$	197,320.13	\$	74,349.33	\$	7,492.18
Equipment Depreciation		57.70		94,507.61		-		3,569.94
Audit and Consulting Services		979.89		23,119.87		2,564.65		766.44
Insurance/Risk Management		(581.14)		(6,326.12)		(14,960.70)		1,000.39
County Treasurer		2,530.29		33,510.37		24,604.77		2,729.67
County Administrator		1,829.81		7,319.25		2,995.54		1,165.73
Human Resources		8,107.60		114,534.45		268,805.29		1,913.27
Facilities		56,348.90		3,259.38		69,228.40		17,366.09
Information Technology		24,843.71		210,034.36		639,871.46		9,054.29
Finance Department		12,805.55		253,574.52		159,564.41		5,996.74
Corporation Counsel		1,203.96		365,589.25		25,889.59		6,019.82
Clerk of Courts		20,749.24		-		-		-
Family Court Commissioner		6,512.64		-		-		-
Sheriff's Office		18,606.42		1,071.35		-		-
Total Allocated Costs	\$	203,922.73	\$	1,297,514.44	\$	1,252,912.75	\$	57,074.56
Rollforward Adjustment	\$	(153,801.27)	\$	(192,216.56)	\$	585,965.75	\$	-
Adjustment to Rollforward ¹	\$	787.57	\$	42,702.36	\$	(138,962.24)	\$	-
Total Proposed Costs	\$	50,909.04	\$	1,148,000.24	\$	1,699,916.27	\$	57,074.56

¹ Adjustment due to change in treatment of Workers Compensation and Dental Insurance allocation.

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Veterans Service	Courts & Judicial	Register in Probate	Family Court Services
Central Service Departments				
Building Depreciation	\$ 1,842.69	\$ 170,213.08	\$ 14,603.76	\$ 7,710.79
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	326.93	1,350.05	304.41	394.48
Insurance/Risk Management	426.17	2,426.07	285.42	428.13
County Treasurer	180.91	1,782.82	445.50	700.11
County Administrator	998.51	1,829.81	-	998.51
Human Resources	1,117.93	10,018.20	1,117.93	1,884.62
Facilities	4,271.16	192,102.37	16,481.79	8,702.39
Information Technology	3,544.02	10,331.05	(825.87)	7,972.54
Finance Department	2,725.17	20,042.24	1,948.05	3,068.59
Corporation Counsel	-	62,974.59	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	30,061.82	2,579.21	1,361.82
Total Allocated Costs	\$ 15,433.49	\$ 503,132.10	\$ 36,940.21	\$ 33,221.96
Rollforward Adjustment	\$ (10,319.51)	\$ 142,553.10	\$ 5,522.21	\$ 10,776.96
Adjustment to Rollforward¹	\$ 505.49	\$ (373.08)	\$ 122.79	\$ (1,060.26)
Total Proposed Costs	\$ 5,619.48	\$ 645,312.12	\$ 42,585.22	\$ 42,938.67

¹ Adjustment due to change in treatment of Workers Compensation and Dental Insurance allocation.

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2019**

	District Attorney/Victim Witness		Jail	Medical Examiner	Emergency Management			
Central Service Departments								
Building Depreciation	\$	60,918.54	\$	597,478.44	\$	3,280.84	\$	11,285.15
Equipment Depreciation		100.63		670,565.68		3,596.22		273,620.59
Audit and Consulting Services		996.10		3,722.31		1,316.72		847.49
Insurance/Risk Management		1,569.81		(15,250.65)		1,377.21		(847.91)
County Treasurer		1,439.67		7,592.19		5,929.96		1,038.44
County Administrator		1,829.81		8,480.20		998.51		998.51
Human Resources		6,955.59		71,063.36		5,238.49		12,960.13
Facilities		68,752.63		1,564,548.71		7,418.43		15,742.92
Information Technology		39,207.31		217,206.44		14,381.54		5,919.07
Finance Department		10,259.25		45,849.10		10,113.97		8,268.42
Corporation Counsel		-		7,554.81		1,203.96		13,917.13
Clerk of Courts		-		-		-		-
Family Court Commissioner		-		-		-		-
Sheriff's Office		10,759.00		102,084.36		-		7,028.92
Total Allocated Costs	\$	202,788.32	\$	3,280,894.94	\$	54,855.86	\$	350,778.85
Rollforward Adjustment	\$	46,169.32	\$	477,444.94	\$	5,252.86	\$	(40,571.15)
Adjustment to Rollforward ¹	\$	690.59	\$	(46,355.63)	\$	(729.12)	\$	3,933.12
Total Proposed Costs	\$	249,648.22	\$	3,711,984.25	\$	59,379.59	\$	314,140.83

¹ Adjustment due to change in treatment of Workers Compensation and Dental Insurance allocation.

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Land Resources &			
	Highway & Airport	Parks	Register of Deeds	Land & Water Conservation
Central Service Departments				
Building Depreciation	\$ -	\$ 24,429.95	\$ 10,313.36	\$ 7,588.60
Equipment Depreciation	-	55,272.28	10,320.53	2,299.08
Audit and Consulting Services	10,283.40	4,885.02	1,798.56	582.71
Insurance/Risk Management	264,776.74	5,273.12	1,644.00	1,261.38
County Treasurer	13,603.38	9,091.14	10,724.92	1,091.44
County Administrator	9,650.70	998.51	998.51	998.51
Human Resources	62,314.96	18,725.26	3,558.01	4,256.18
Facilities	349.79	56,626.04	23,905.28	17,589.58
Information Technology	61,800.87	85,668.77	21,918.43	11,621.89
Finance Department	79,414.08	37,335.75	9,382.18	5,242.72
Corporation Counsel	5,583.35	16,516.74	-	2,407.94
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	6,099.79	21.80	-	-
Total Allocated Costs	\$ 513,877.05	\$ 314,844.39	\$ 94,563.78	\$ 54,940.04
Rollforward Adjustment	\$ (38,354.95)	\$ (147,739.61)	\$ (39,695.22)	\$ (30,321.96)
Adjustment to Rollforward¹	\$ 91,589.75	\$ 3,611.05	\$ (229.84)	\$ 2,703.14
Total Proposed Costs	\$ 567,111.85	\$ 170,715.82	\$ 54,638.73	\$ 27,321.23

¹ Adjustment due to change in treatment of Workers Compensation and Dental Insurance allocation.

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2019**

	UW Extension	County Library System	Worker's Compensation	Health Insurance
Central Service Departments				
Building Depreciation	\$ 12,234.62	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	703.39	118.88	230.56	167.52
Insurance/Risk Management	2,076.17	-	-	-
County Treasurer	1,273.22	32.56	19.73	4.34
County Administrator	998.51	1,829.81	831.30	4,992.56
Human Resources	4,623.01	-	-	38.41
Facilities	28,358.54	-	-	-
Information Technology	31,643.35	-	-	-
Finance Department	7,235.36	1,255.74	1,270.83	822.39
Corporation Counsel	-	1,203.96	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 89,146.18	\$ 4,440.96	\$ 2,352.42	\$ 6,025.22
Rollforward Adjustment	\$ (11,626.82)	\$ 1,904.96	\$ -	\$ -
Adjustment to Rollforward¹	\$ (177.38)	\$ (4.92)	\$ -	\$ -
Total Proposed Costs	\$ 77,341.97	\$ 6,340.99	\$ 2,352.42	\$ 6,025.22

¹ Adjustment due to change in treatment of Workers Compensation and Dental Insurance allocation.

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Dental Insurance	County Board	All Other Departments	Total Allocated Costs
Central Service Departments				
Building Depreciation	\$ -	\$ 8,745.64	\$ 208,021.56	\$ 1,467,756.84
Equipment Depreciation	-	13,240.64	2,815.88	1,129,966.78
Audit and Consulting Services	297.21	1,149.20	2,007.07	58,912.84
Insurance/Risk Management	-	3,807.61	3,720.50	252,106.20
County Treasurer	737.24	2,165.03	4,760.14	125,987.83
County Administrator	831.30	1,662.60	12,728.06	65,964.58
Human Resources	19.20	-	0.05	597,251.95
Facilities	-	20,271.48	331,953.41	2,503,277.29
Information Technology	-	38,223.76	3,282.83	1,435,699.82
Finance Department	1,400.75	14,000.37	12,537.81	704,113.98
Corporation Counsel	-	15,651.57	1,203.96	526,920.63
Clerk of Courts	-	-	-	20,749.24
Family Court Commissioner	-	-	-	6,512.64
Sheriff's Office	-	-	20,854.77	200,529.26
Total Allocated Costs	\$ 3,285.70	\$ 118,917.90	\$ 603,886.04	\$ 9,095,749.89
Rollforward Adjustment	\$ -	\$ 32,104.90	\$ -	\$ 643,047.96
Adjustment to Rollforward¹	\$ -	\$ (347.49)	\$ -	\$ (41,594.10)
Total Proposed Costs	\$ 3,285.70	\$ 150,675.32	\$ 603,886.04	\$ 9,697,203.75

¹ Adjustment due to change in treatment of Workers Compensation and Dental Insurance allocation.

**SCHEDULE OF FIXED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2019**

<u>Grantee Department</u>	<u>Final Costs 2019</u>	<u>Fixed Costs 2017</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	203,922.73	357,724.00	(153,801.27)	50,121.47
Health & Human Services	1,297,514.44	1,489,731.00	(192,216.56)	1,105,297.88
Clearview	1,252,912.75	666,947.00	585,965.75	1,838,878.51
County Clerk	57,074.56	-	-	57,074.56
Veterans Service	15,433.49	25,753.00	(10,319.51)	5,113.99
Courts & Judicial	503,132.10	360,579.00	142,553.10	645,685.20
Register in Probate	36,940.21	31,418.00	5,522.21	42,462.43
Family Court Services	33,221.96	22,445.00	10,776.96	43,998.93
District Attorney/Victim Witness	202,788.32	156,619.00	46,169.32	248,957.63
Jail	3,280,894.94	2,803,450.00	477,444.94	3,758,339.88
Medical Examiner	54,855.86	49,603.00	5,252.86	60,108.71
Emergency Management	350,778.85	391,350.00	(40,571.15)	310,207.71
Highway & Airport	513,877.05	552,232.00	(38,354.95)	475,522.10
Land Resources & Parks	314,844.39	462,584.00	(147,739.61)	167,104.77
Register of Deeds	94,563.78	134,259.00	(39,695.22)	54,868.57
Land & Water Conservation	54,940.04	85,262.00	(30,321.96)	24,618.09
UW Extension	89,146.18	100,773.00	(11,626.82)	77,519.35
County Library System	4,440.96	2,536.00	1,904.96	6,345.91
Worker's Compensation	2,352.42	-	-	2,352.42
Health Insurance	6,025.22	-	-	6,025.22
Dental Insurance	3,285.70	-	-	3,285.70
County Board	118,917.90	86,813.00	32,104.90	151,022.81
All Other Departments	603,886.04	-	-	603,886.04
Total	\$ 9,095,749.89	\$ 7,780,078.00	\$ 643,047.96	9,738,797.85

SCHEDULE OF DEPARTMENTAL COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2019

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 1,855,084	\$ -	\$ -	\$ 1,855,084
Equipment Depreciation	-	2,285,889	-	-	2,285,889
Audit and Consulting Services	58,456	(658)	-	(5,544)	52,254
Insurance/Risk Management	2,277,270	(2,871,842)	1,372,255	(553,791)	223,892
County Treasurer	309,172	(23,018)	(165,229)	-	120,925
County Administrator	169,385	-	(44,383)	-	125,002
Human Resources	609,497	(5,541)	(674)	-	603,282
Facilities	3,620,892	(22,167)	(243,185)	(494,943)	2,860,598
Information Technology	2,666,553	(20,321)	(711,721)	(94,813)	1,839,698
Finance Department	622,819	4,419	(47,047)	(1,001)	579,189
Corporation Counsel	619,605	(10,861)	(6,827)	-	601,918
Clerk of Courts	970,063	(561,593)	(332,871)	(72,904)	2,694
Family Court Commissioner	48,141	-	(40,475)	(7,567)	99
Sheriff's Office	8,805,141	(414,389)	(8,159,908)	(73,818)	157,025
less unallocated Incoming costs					(2,211,800)
Total	\$ 20,776,995	\$ 215,001	\$ (8,380,066)	\$ (1,304,381)	\$ 9,095,750

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2019

Department Number	Departmental Function	Allocation Base
1	Building Depreciation Administration Building Henry Dodge Office Building Justice Facility Law Enforcement Center Legal Services Building	Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department
2	Equipment Depreciation Equipment Depreciation	2019 Depreciation Expense on Assets by Department
3	Audit and Consulting Services Audit Services Billed Audit Services Cost Allocation Plan	Total Payroll, Accounting, and General Receipt Transactions Processed by Department Not Billed During 2019 Billed Audit Services by Benefiting Department During 2019 Number of Functions Analyzed by Central Services Department
4	Insurance/Risk Management Buildings & Contents General Liability Direct Identified Premium	Usable Square Footage by Departments not Direct Billed Number of Employees by Departments Not Direct Billed for General Liability Insurance Insurance Premiums Billed by Department During 2019
5	County Treasurer General Receipts Disbursements & Checking General Government	Total Number of General Receipt Transactions Processed by Department During 2019 Total Payroll and Accounts Payable Disbursements by Departments During 2019 Unallocated
6	County Administrator Department Admin & Oversight Budget Development & Oversight Risk Management General Government	Percentage of Effort Devoted to Benefiting Departments During 2019 Percentage of Effort Devoted to Benefiting Departments During 2019 Direct Allocation to Benefiting Department Unallocated
7	Human Resources Human Resources Administration Dental Insurance Administration General Government	Total Number of Employees by Department During 2019, Excluding County Board Dental Insurance Premiums Paid by Department During 2019 Unallocated
8	Facilities Administration Building Law Enforcement Center Youth Fair Building Henry Dodge Office Building	Usable square footage by Benefiting Department Usable square footage by Benefiting Department Direct Allocation to Benefiting Department Usable square footage by Benefiting Department

**SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2019**

Department Number	Departmental Function	Allocation Base
8	Facilities (continued) Highway Building Courts Building Corrections Building Legal Services Building	Direct Allocation to Benefiting Department Usable square footage by Benefiting Department Direct Allocation to Benefiting Department Usable square footage by Benefiting Department
9	Information Technology Information Technology Support Tele-communications Support Department Specific	Total Number of Network Units Assigned by Department During 2019 IP Phone Lines by Department During 2019 Direct Allocation to Benefiting Department
10	Finance Department General Accounting & Financial Reporting Payroll Accounts Payable Department Specific General Government	Total Number of Payroll, Accounts Payable, Receipt, and Journal Entry Transactions Processed by Department During 2019 Total Payroll Advices Processed by Department During 2019 Total Accounts Payable Transactions Processed by Department During 2019, with a Reduced Weighting of 90% Applied to Clearview and Highway to Reflect Lower Effort Direct Allocation to Benefiting Department Unallocated
11	Corporation Counsel Legal Services & Support	Analysis of Legal Services Provided by Office Attorneys by Department During 2019
12	Clerk of Courts Child Support General Government	Direct Allocation to Benefiting Department Unallocated
13	Family Court Commissioner Child Support General Government	Direct Allocation to Benefiting Department Unallocated
14	Sheriff's Office Departmental Support Services Courthouse Security General Government	Direct Allocation to Benefiting Department Based on Service Charges During 2019 Usable square footage by Benefiting Department Unallocated

**DEPARTMENT 1
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES**

Dodge County owns and operates various buildings throughout the County. The County maintains detailed accounting records including asset and depreciation records that are maintained in accordance with GASB and audited annually by an independent accounting firm. Building depreciation is allowable for plan purposes and has been allocated to the following properties:

- **Administration Building**: Annual 2019 depreciation expense of \$212,777.88 is allocated to departments based on square footage of occupied space during 2019.
- **Henry Dodge Office Building**: Annual 2019 depreciation expense of \$347,074.86 is allocated to departments based on square footage of occupied space during 2019.
- **Justice Facility**: Annual 2019 depreciation expense of \$1,122,106.80 is allocated to departments based on square footage of occupied space during 2019.
- **Law Enforcement Center**: Annual 2019 depreciation expense of \$29,274.73 is allocated to departments based on square footage of occupied space during 2019.
- **Legal Services Building**: Annual 2019 depreciation expense of \$143,849.76 is allocated to departments based on square footage of occupied space during 2019.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2019

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Total	Administration Building	Henry Dodge Office Building	Justice Facility
Cost Adjustments:				
Building Depreciation Expense	1,855,084.13	212,777.88	347,074.96	1,122,106.80
Total Cost Adjustments	\$ 1,855,084.13	\$ 212,777.88	\$ 347,074.96	\$ 1,122,106.80
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	\$ 1,855,084.13	\$ 212,777.88	\$ 347,074.96	\$ 1,122,106.80
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	586.73	67.30	109.77	354.91
Insurance/Risk Management	-	-	-	-
County Treasurer	-	-	-	-
County Administrator	-	-	-	-
Human Resources	-	-	-	-
Facilities	-	-	-	-
Information Technology	-	-	-	-
Finance Department	-	-	-	-
Corporation Counsel	-	-	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	586.73	67.30	109.77	354.91
Total 2nd Tier Allocation	\$ 586.73	\$ 67.30	\$ 109.77	\$ 354.91
Unallocated	-			
Total Incoming Costs	586.73	67.30	109.77	354.91
Total Allocated Cost	\$ 1,855,670.86	\$ 212,845.18	\$ 347,184.73	\$ 1,122,461.71

DEPARTMENT 1
FISCAL 2019

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Law Enforcement Center	Legal Services Building
Cost Adjustments:		
Building Depreciation Expense	29,274.73	143,849.76
Total Cost Adjustments	\$ 29,274.73	\$ 143,849.76
Incoming Costs		
Total 1st Allocation	-	-
Unallocated		
Total 1st Tier Allocation	\$ 29,274.73	\$ 143,849.76
2nd Allocation		
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	9.26	45.50
Insurance/Risk Management	-	-
County Treasurer	-	-
County Administrator	-	-
Human Resources	-	-
Facilities	-	-
Information Technology	-	-
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	9.26	45.50
Total 2nd Tier Allocation	\$ 9.26	\$ 45.50
Unallocated		
Total Incoming Costs	9.26	45.50
Total Allocated Cost	\$ 29,283.99	\$ 143,895.26

DEPARTMENT 1
FISCAL 2019

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Administration Building

Total 1st Tier Allocation \$ 212,777.88
Total 2nd Tier Allocation \$ 67.30

Total Allocated Cost \$ 212,845.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,518.00	2.55%	5,419.23	-	5,419.23	1.71	5,420.94
County Administrator	1,036.00	1.74%	3,698.50	-	3,698.50	1.17	3,699.67
Human Resources	3,835.00	6.43%	13,690.87	-	13,690.87	4.33	13,695.20
Facilities	4,567.00	7.66%	16,304.09	-	16,304.09	5.16	16,309.25
Information Technology	8,472.00	14.21%	30,244.86	-	30,244.86	9.57	30,254.43
Finance Department	2,700.00	4.53%	9,638.94	-	9,638.94	3.05	9,641.99
Corporation Counsel	2,792.00	4.68%	9,967.38	-	9,967.38	3.15	9,970.53
County Clerk	2,098.00	3.52%	7,489.82	-	7,489.82	2.37	7,492.18
Veterans Service	516.00	0.87%	1,842.11	-	1,842.11	0.58	1,842.69
Medical Examiner	699.00	1.17%	2,495.42	-	2,495.42	0.79	2,496.20
Land Resources & Parks	6,841.00	11.48%	24,422.23	-	24,422.23	7.72	24,429.95
Register of Deeds	2,888.00	4.85%	10,310.10	-	10,310.10	3.26	10,313.36
Land & Water Conservation	2,125.00	3.57%	7,586.21	-	7,586.21	2.40	7,588.60
UW Extension	3,426.00	5.75%	12,230.75	-	12,230.75	3.87	12,234.62
County Board	2,449.00	4.11%	8,742.88	-	8,742.88	2.77	8,745.64
All Other Departments	2,358.00	3.96%	8,418.01	-	8,418.01	2.66	8,420.67
All Other Departments	11,282.00	18.93%	40,276.50	-	40,276.50	12.74	40,289.24
Total	59,602.00	100.00%	\$ 212,777.88	\$ -	\$ 212,777.88	\$ 67.30	\$ 212,845.18

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities and Finance departments

DEPARTMENT 1
FISCAL 2019

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 347,074.96
Total 2nd Tier Allocation \$ 109.77

Total Allocated Cost \$ 347,184.73

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	2,228	2.35%	8,166.38	-	8,166.38	2.58	8,168.97
Facilities	6,909	7.30%	25,323.85	-	25,323.85	8.01	25,331.86
Health & Human Services	53,817	56.83%	197,257.74	-	197,257.74	62.39	197,320.13
Clearview	20,278	21.41%	74,325.82	-	74,325.82	23.51	74,349.33
Medical Examiner	214	0.23%	784.38	-	784.38	0.25	784.63
All Other Departments	11,245	11.88%	41,216.78	-	41,216.78	13.04	41,229.81
Total	94,691	100.00%	\$ 347,074.96	\$ -	\$ 347,074.96	\$ 109.77	\$ 347,184.73

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities and Finance departments

DEPARTMENT 1
FISCAL 2019

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Justice Facility

Total 1st Tier Allocation \$ 1,122,106.80
Total 2nd Tier Allocation \$ 354.91

Total Allocated Cost \$ 1,122,461.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities	563	0.42%	4,696.75	-	4,696.75	1.49	4,698.24
Information Technology	1,433	1.07%	11,954.61	-	11,954.61	3.78	11,958.39
Clerk of Courts	8,807	6.55%	73,471.23	-	73,471.23	23.24	73,494.47
Family Court Commissioner	1,961	1.46%	16,359.38	-	16,359.38	5.17	16,364.56
Sheriff's Office	2,322	1.73%	19,370.98	-	19,370.98	6.13	19,377.10
Child Support	5,983	4.45%	49,912.38	-	49,912.38	15.79	49,928.17
Courts & Judicial	20,397	15.16%	170,159.27	-	170,159.27	53.82	170,213.08
Register in Probate	1,750	1.30%	14,599.14	-	14,599.14	4.62	14,603.76
Family Court Services	924	0.69%	7,708.35	-	7,708.35	2.44	7,710.79
District Attorney/Victim Witness	7,300	5.43%	60,899.28	-	60,899.28	19.26	60,918.54
Jail	68,917	51.24%	574,930.93	-	574,930.93	181.84	575,112.77
All Other Departments	14,150	10.52%	118,044.50	-	118,044.50	37.34	118,081.83
Total	134,507	100.00%	\$ 1,122,106.80	\$ -	\$ 1,122,106.80	\$ 354.91	\$ 1,122,461.71

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities and Finance departments

DEPARTMENT 1
FISCAL 2019

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 29,274.73
Total 2nd Tier Allocation \$ 9.26

Total Allocated Cost \$ 29,283.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	608	2.551%	746.76	-	746.76	0.24	747.00
Sheriff's Office	4,616	19.366%	5,669.48	-	5,669.48	1.79	5,671.28
Jail	18,204	76.375%	22,358.60	-	22,358.60	7.07	22,365.67
Emergency Management	407	1.708%	499.89	-	499.89	0.16	500.05
Total	23,835	100.00%	\$ 29,274.73	\$ -	\$ 29,274.73	\$ 9.26	\$ 29,283.99

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities and Finance departments

DEPARTMENT 1
FISCAL 2019

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Legal Services Building

Total 1st Tier Allocation \$ 143,849.76
Total 2nd Tier Allocation \$ 45.50

Total Allocated Cost \$ 143,895.26

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	273.00	1.360%	1,957.05	-	1,957.05	0.62	1,957.67
Information Technology	202.50	1.009%	1,451.66	-	1,451.66	0.46	1,452.12
Sheriff's Office	18,086.93	90.135%	129,659.36	-	129,659.36	41.01	129,700.37
Emergency Management	1,504.00	7.495%	10,781.69	-	10,781.69	3.41	10,785.10
Total	20,066.43	100.00%	\$ 143,849.76	\$ -	\$ 143,849.76	\$ 45.50	\$ 143,895.26

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities and Finance departments

DEPARTMENT 1
FISCAL 2019

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Administration Building	Henry Dodge Office Building	Justice Facility
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	5,420.94	5,420.94	-	-
County Administrator	3,699.67	3,699.67	-	-
Human Resources	21,864.17	13,695.20	8,168.97	-
Facilities	49,044.01	16,309.25	25,331.86	4,698.24
Information Technology	43,664.94	30,254.43	-	11,958.39
Finance Department	9,641.99	9,641.99	-	-
Corporation Counsel	9,970.53	9,970.53	-	-
Clerk of Courts	73,494.47	-	-	73,494.47
Family Court Commissioner	16,364.56	-	-	16,364.56
Sheriff's Office	154,748.75	-	-	19,377.10
Child Support	49,928.17	-	-	49,928.17
Health & Human Services	197,320.13	-	197,320.13	-
Clearview	74,349.33	-	74,349.33	-
County Clerk	7,492.18	7,492.18	-	-
Veterans Service	1,842.69	1,842.69	-	-
Courts & Judicial	170,213.08	-	-	170,213.08
Register in Probate	14,603.76	-	-	14,603.76
Family Court Services	7,710.79	-	-	7,710.79
District Attorney/Victim Witness	60,918.54	-	-	60,918.54
Jail	597,478.44	-	-	575,112.77
Medical Examiner	3,280.84	2,496.20	784.63	-
Emergency Management	11,285.15	-	-	-
Highway & Airport	-	-	-	-
Land Resources & Parks	24,429.95	24,429.95	-	-
Register of Deeds	10,313.36	10,313.36	-	-
Land & Water Conservation	7,588.60	7,588.60	-	-
UW Extension	12,234.62	12,234.62	-	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	8,745.64	8,745.64	-	-
All Other Departments	208,021.56	48,709.91	41,229.81	118,081.83
	1,855,670.86	212,845.18	347,184.73	1,122,461.71

DEPARTMENT 1
FISCAL 2019

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Law Enforcement Center	Legal Services Building
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	-	-
County Administrator	-	-
Human Resources	-	-
Facilities	747.00	1,957.67
Information Technology	-	1,452.12
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	5,671.28	129,700.37
Child Support	-	-
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	22,365.67	-
Medical Examiner	-	-
Emergency Management	500.05	10,785.10
Highway & Airport	-	-
Land Resources & Parks	-	-
Register of Deeds	-	-
Land & Water Conservation	-	-
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	-	-
All Other Departments	-	-
	29,283.99	143,895.26

**DEPARTMENT 2
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES**

Dodge County records fixed asset depreciation in accordance with Generally Accepted Accounting Principles and Practices and reports depreciation compliant with GASB.

County policy is to capitalize purchases of \$5,000 or more. Total 2019 depreciation expense on equipment for departments totaled \$2,285,889.47. Allowable costs are allocated to benefiting departments based on 2019 depreciation expense amounts.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2019

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPREICATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	2,285,889.47	2,285,889.47
Total Cost Adjustments	\$ 2,285,889.47	\$ 2,285,889.47
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 2,285,889.47	\$ 2,285,889.47
2nd Allocation		
Equipment Depreciation	-	-
Audit and Consulting Services	117.35	117.35
Insurance/Risk Management	-	-
County Treasurer	-	-
County Administrator	-	-
Human Resources	-	-
Facilities	-	-
Information Technology	-	-
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Building Depreciation	-	-
Total 2nd Allocation	117.35	117.35
Total 2nd Tier Allocation	\$ 117.35	\$ 117.35
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	\$ 2,286,006.82	\$ 2,286,006.82

DEPARTMENT 2
FISCAL 2019

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 2,285,889.47
Total 2nd Tier Allocation 117.35

Total Allocated Cost \$ 2,286,006.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,337.52	0.06%	1,337.52	-	1,337.52	0.07	1,337.59
Human Resources	288.80	0.01%	288.80	-	288.80	0.01	288.81
Facilities	14,273.55	0.62%	14,273.55	-	14,273.55	0.73	14,274.28
Information Technology	508,318.78	22.24%	508,318.78	-	508,318.78	26.09	508,344.87
Corporation Counsel	3,080.40	0.13%	3,080.40	-	3,080.40	0.16	3,080.56
Sheriff's Office	628,681.64	27.50%	628,681.64	-	628,681.64	32.27	628,713.91
Child Support	57.70	0.00%	57.70	-	57.70	0.00	57.70
Health & Human Services	94,502.76	4.13%	94,502.76	-	94,502.76	4.85	94,507.61
County Clerk	3,569.76	0.16%	3,569.76	-	3,569.76	0.18	3,569.94
District Attorney/Victim Witness	100.62	0.00%	100.62	-	100.62	0.01	100.63
Jail	670,531.26	29.33%	670,531.26	-	670,531.26	34.42	670,565.68
Medical Examiner	3,596.04	0.16%	3,596.04	-	3,596.04	0.18	3,596.22
Emergency Management	273,606.54	11.97%	273,606.54	-	273,606.54	14.05	273,620.59
Land Resources & Parks	55,269.44	2.42%	55,269.44	-	55,269.44	2.84	55,272.28
Register of Deeds	10,320.00	0.45%	10,320.00	-	10,320.00	0.53	10,320.53
Land & Water Conservation	2,298.96	0.10%	2,298.96	-	2,298.96	0.12	2,299.08
County Board	13,239.96	0.58%	13,239.96	-	13,239.96	0.68	13,240.64
All Other Departments	2,815.74	0.12%	2,815.74	-	2,815.74	0.14	2,815.88
Total	2,285,889.47	100.00%	\$ 2,285,889.47	\$ -	\$ 2,285,889.47	\$ 117.35	\$ 2,286,006.82

Allocation Basis: 2019 Depreciation Expense on Assets by Department

Allocation Source: Fixed Asset Management System Records

DEPARTMENT 2
FISCAL 2019

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	Total	Equipment Depreciation
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	1,337.59	1,337.59
County Administrator	-	-
Human Resources	288.81	288.81
Facilities	14,274.28	14,274.28
Information Technology	508,344.87	508,344.87
Finance Department	-	-
Corporation Counsel	3,080.56	3,080.56
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	628,713.91	628,713.91
Child Support	57.70	57.70
Health & Human Services	94,507.61	94,507.61
Clearview	-	-
County Clerk	3,569.94	3,569.94
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	100.63	100.63
Jail	670,565.68	670,565.68
Medical Examiner	3,596.22	3,596.22
Emergency Management	273,620.59	273,620.59
Highway & Airport	-	-
Land Resources & Parks	55,272.28	55,272.28
Register of Deeds	10,320.53	10,320.53
Land & Water Conservation	2,299.08	2,299.08
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	13,240.64	13,240.64
All Other Departments	2,815.88	2,815.88
Total	\$ 2,286,006.82	\$ 2,286,006.82

**DEPARTMENT 3
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
NATURE AND EXTENT OF SERVICES**

A local CPA firm audits the books of account of Dodge County annually. Some departments are direct billed for audit fees. These amounts have been added back for plan purposes and allocated based on 2019 charges. Amounts previously direct billed have been appropriately offset against allocated costs, leaving only indirect costs.

The remaining costs for the audit have been allocated to departments not directly billed based on the number of accounting transactions processed by department during 2019.

The County retains the services of a consulting firm to prepare a central services indirect cost allocation plan so that indirect costs of services provided to grantee programs by the County could be recovered. Related costs for the completion of the cost allocation plan are allocated based on the number of functions analyzed by central services department in the 2018 Cost Allocation Plan that was prepared in 2019.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3
FISCAL 2019

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
DEPARTMENTAL COSTS BY FUNCTION

Department: Audit and Consulting Services

Functions:	Total	General & Administrative	Audit Services	Billed Audit Services	Cost Allocation Plan
Expenditures:					
Accounting & Auditing	46,503.50		46,503.50		
Actuarial Service	6,202.00		6,202.00		
Other Professional Services	5,750.00				5,750.00
Total Expenditures	\$ 58,455.50	\$ -	\$ 52,705.50	\$ -	\$ 5,750.00
Cost Adjustments:					
Billed Audit Services	5,544.00			5,544.00	
Transfer Actuarial to Finance	(6,202.00)		(6,202.00)		
Total Cost Adjustments	\$ (658.00)	\$ -	\$ (6,202.00)	\$ 5,544.00	\$ -
Disallowed / Capitalized	-	-			
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	\$ 57,797.50	\$ -	\$ 46,503.50	\$ 5,544.00	\$ 5,750.00
2nd Allocation					
Audit and Consulting Services	359.20	-	289.01	34.46	35.74
Insurance/Risk Management	-	-	-	-	-
County Treasurer	5.62	-	4.52	0.54	0.56
County Administrator	846.37	-	680.98	81.18	84.20
Human Resources	-	-	-	-	-
Facilities	-	-	-	-	-
Information Technology	-	-	-	-	-
Finance Department	28,199.54	-	22,689.17	2,704.93	2,805.44
Corporation Counsel	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 2nd Allocation	29,410.73	-	23,663.69	2,821.11	2,925.93
Total 2nd Tier Allocation	\$ 29,410.73	\$ -	\$ 23,663.69	\$ 2,821.11	\$ 2,925.93
Unallocated	-				
Total Incoming Costs	29,410.73	-	23,663.69	2,821.11	2,925.93
Total Allocated Cost	\$ 87,208.23	\$ -	\$ 70,167.19	\$ 8,365.11	\$ 8,675.93

DEPARTMENT 3
FISCAL 2019

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Audit Services

Total 1st Tier Allocation \$ 46,503.50
Total 2nd Tier Allocation 23,663.69
Total Allocated Cost \$ 70,167.19

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	12	0.02%	7.16	-	7.16	-	7.16
Insurance/Risk Management	161	0.21%	96.10	-	96.10	48.91	145.00
County Treasurer	544	0.70%	324.69	-	324.69	165.25	489.94
County Administrator	268	0.34%	159.96	-	159.96	81.41	241.37
Human Resources	675	0.87%	402.88	-	402.88	205.04	607.93
Facilities	2,808	3.60%	1,676.00	-	1,676.00	852.98	2,528.97
Information Technology	1,140	1.46%	680.43	-	680.43	346.29	1,026.72
Finance Department	519	0.67%	309.77	-	309.77	157.65	467.43
Corporation Counsel	566	0.73%	337.83	-	337.83	171.93	509.76
Clerk of Courts	2,490	3.20%	1,486.19	-	1,486.19	756.38	2,242.57
Family Court Commissioner	216	0.28%	128.92	-	128.92	65.61	194.54
Sheriff's Office	6,445	8.27%	3,846.79	-	3,846.79	1,957.77	5,804.56
Child Support	1,088	1.40%	649.39	-	649.39	330.50	979.89
Health & Human Services	25,386	32.58%	15,152.00	-	15,152.00	7,711.41	22,863.41
County Clerk	851	1.09%	507.93	-	507.93	258.50	766.44
Veterans Service	363	0.47%	216.66	-	216.66	110.27	326.93
Courts & Judicial	1,499	1.92%	894.70	-	894.70	455.35	1,350.05
Register in Probate	338	0.43%	201.74	-	201.74	102.67	304.41
Family Court Services	438	0.56%	261.43	-	261.43	133.05	394.48
District Attorney/Victim Witness	1,106	1.42%	660.13	-	660.13	335.97	996.10
Jail	4,133	5.30%	2,466.84	-	2,466.84	1,255.47	3,722.31
Medical Examiner	1,462	1.88%	872.62	-	872.62	444.11	1,316.72
Emergency Management	941	1.21%	561.65	-	561.65	285.84	847.49
Highway & Airport	11,418	14.65%	6,815.00	-	6,815.00	3,468.40	10,283.40
Land Resources & Parks	5,424	6.96%	3,237.39	-	3,237.39	1,647.63	4,885.02
Register of Deeds	1,997	2.56%	1,191.94	-	1,191.94	606.62	1,798.56
Land & Water Conservation	647	0.83%	386.17	-	386.17	196.54	582.71
UW Extension	781	1.00%	466.15	-	466.15	237.24	703.39
County Library System	132	0.17%	78.79	-	78.79	40.10	118.88
Worker's Compensation	256	0.33%	152.80	-	152.80	77.76	230.56
Health Insurance	186	0.24%	111.02	-	111.02	56.50	167.52
Dental Insurance	330	0.42%	196.97	-	196.97	100.24	297.21
County Board	1,276	1.64%	761.60	-	761.60	387.61	1,149.20
All Other Departments	2,017	2.59%	1,203.88	-	1,203.88	612.70	1,816.57
Total	77,913	100.00%	\$ 46,503.50	\$ -	\$ 46,503.50	\$ 23,663.69	\$ 70,167.19

Allocation Basis: Total Payroll, Accounting, and General Receipt Transactions Processed by Department Not Billed During 2019

Allocation Source: County Financial Records & Reports



DEPARTMENT 3
FISCAL 2019

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Billed Audit Services

Total 1st Tier Allocation \$ 5,544.00
Total 2nd Tier Allocation 2,821.11

Total Allocated Cost \$ 8,365.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Health & Human Services	504.00	9.09%	504.00	(504.00)	-	256.46	256.46
Clearview	5,040.00	90.91%	5,040.00	(5,040.00)	-	2,564.65	2,564.65
Total	5,544.00	100.00%	\$ 5,544.00	\$ (5,544.00)	\$ -	\$ 2,821.11	\$ 2,821.11

Allocation Basis: Billed Audit Services by Benefiting Department During 2019

Allocation Source: County Financial Records & Reports

DEPARTMENT 3
FISCAL 2019

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Cost Allocation Plan

Total 1st Tier Allocation \$ 5,750.00
Total 2nd Tier Allocation 2,925.93

Total Allocated Cost \$ 8,675.93

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Depreciation	5	10.20%	586.73	-	586.73	-	586.73
Equipment Depreciation	1	2.04%	117.35	-	117.35	-	117.35
Audit and Consulting Services	3	6.12%	352.04	-	352.04	-	352.04
Insurance/Risk Management	3	6.12%	352.04	-	352.04	219.45	571.49
County Treasurer	3	6.12%	352.04	-	352.04	219.45	571.49
County Administrator	4	8.16%	469.39	-	469.39	292.59	761.98
Human Resources	5	10.20%	586.73	-	586.73	365.74	952.48
Facilities	8	16.33%	938.78	-	938.78	585.19	1,523.96
Information Technology	3	6.12%	352.04	-	352.04	219.45	571.49
Finance Department	5	10.20%	586.73	-	586.73	365.74	952.48
Corporation Counsel	1	2.04%	117.35	-	117.35	73.15	190.50
Clerk of Courts	2	4.08%	234.69	-	234.69	146.30	380.99
Family Court Commissioner	2	4.08%	234.69	-	234.69	146.30	380.99
Sheriff's Office	3	6.12%	352.04	-	352.04	219.45	571.49
All Other Departments	1	2.04%	117.35	-	117.35	73.15	190.50
Total	49	100.00%	\$ 5,750.00	\$ -	\$ 5,750.00	\$ 2,925.93	\$ 8,675.93

Allocation Basis: Number of Functions Analyzed by Central Services Department

Allocation Source: FY2018 Cost Allocation Plan Prepared During 2019

DEPARTMENT 3
FISCAL 2019

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Audit and Consulting Services

Grantee Department	Total	Audit Services	Billed Audit Services	Cost Allocation Plan
Building Depreciation	586.73	-	-	586.73
Equipment Depreciation	117.35	-	-	117.35
Audit and Consulting Services	359.20	7.16	-	352.04
Insurance/Risk Management	716.49	145.00	-	571.49
County Treasurer	1,061.43	489.94	-	571.49
County Administrator	1,003.35	241.37	-	761.98
Human Resources	1,560.40	607.93	-	952.48
Facilities	4,052.93	2,528.97	-	1,523.96
Information Technology	1,598.20	1,026.72	-	571.49
Finance Department	1,419.90	467.43	-	952.48
Corporation Counsel	700.25	509.76	-	190.50
Clerk of Courts	2,623.56	2,242.57	-	380.99
Family Court Commissioner	575.53	194.54	-	380.99
Sheriff's Office	6,376.05	5,804.56	-	571.49
Child Support	979.89	979.89	-	-
Health & Human Services	23,119.87	22,863.41	256.46	-
Clearview	2,564.65	-	2,564.65	-
County Clerk	766.44	766.44	-	-
Veterans Service	326.93	326.93	-	-
Courts & Judicial	1,350.05	1,350.05	-	-
Register in Probate	304.41	304.41	-	-
Family Court Services	394.48	394.48	-	-
District Attorney/Victim Witness	996.10	996.10	-	-
Jail	3,722.31	3,722.31	-	-
Medical Examiner	1,316.72	1,316.72	-	-
Emergency Management	847.49	847.49	-	-
Highway & Airport	10,283.40	10,283.40	-	-
Land Resources & Parks	4,885.02	4,885.02	-	-
Register of Deeds	1,798.56	1,798.56	-	-
Land & Water Conservation	582.71	582.71	-	-
UW Extension	703.39	703.39	-	-
County Library System	118.88	118.88	-	-
Worker's Compensation	230.56	230.56	-	-
Health Insurance	167.52	167.52	-	-
Dental Insurance	297.21	297.21	-	-
County Board	1,149.20	1,149.20	-	-
All Other Departments	2,007.07	1,816.57	-	190.50
Total	\$ 81,664.23	\$ 70,167.19	\$ 2,821.11	\$ 8,675.93

**DEPARTMENT 4
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
INSURANCE/RISK MANAGEMENT
NATURE AND EXTENT OF SERVICES**

The County's interests are protected by various insurance policies covering: property, liability, vehicle and equipment, boiler, employee, and fidelity exposures. The County Administrator serves as the Risk Manager. Costs associated with that office's management of the County's risk management portfolio have been identified in the County Administrator department of this cost plan and allocated here for further treatment.

Several departments were directly charged for their share of various insurance premiums during 2019. These costs have been added back for cost allocation purposes. Costs of billed insurance and non-billed insurance have been functionalized and are allocated as follows:

- **Building & Contents Insurance:** Premiums for Buildings and Contents are allocated to departments, not direct charged, based on usable square footage of occupied space.
- **General Liability:** Premiums for General Liability, Excess Liability, Automobile Liability, Errors and Omissions, and Employee Liability coverage are identified and allocated to departments, not direct billed, based on an analysis of the number of employees by department.
- **Direct Identified Premium:** Insurance premiums direct billed are added-back for plan purposes to identify applicable indirect costs. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2019

DODGE COUNTY, WISCONSIN
INSURANCE/RISK MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Insurance/Risk Management

Functions:	Total	General & Administrative	Buildings & Contents	General Liability	Direct Identified Premium
Expenditures:					
Legal Services-Highway	51,398.26				51,398.26
Legal Services-Jail	19,366.14				19,366.14
Legal Services-Sheriff	19,035.61				19,035.61
Other Professional Services	11,883.60	11,883.60			
Computer Maint, License & Repair	225.00	225.00			
Membership Dues	385.00	385.00			
Veh Deduct-Patrol	2,500.00				2,500.00
Veh Deduct-Transport	2,500.00				2,500.00
Insurance on Buildings	116,607.73		14,908.85		101,698.88
Vehicles & Equipment Liability	287.00		287.00		
Cyber Liability	6,400.00				6,400.00
Errors & Omissions	201,188.00				201,188.00
General Liability Insurance	101,094.42			22,066.42	79,028.00
Boiler Ins/Equip Failure	6,706.87		9.87		6,697.00
Equipment & Vehicles	28,853.00			18,145.00	10,708.00
Employee Bonds	1,412.00			1,412.00	
Paid Claims-Highway	295,161.79				295,161.79
Paid Claims-Patrol	3,122.19				3,122.19
Paid Claims-Clearview	1,404.63				1,404.63
Accrued Known Claims	405,407.00	405,407.00			
Actuarial Reserve Claim	998,682.00	998,682.00			
Transfer to General Fund	3,650.00	3,650.00			
Total Expenditures	\$ 2,277,270.24	\$ 1,420,232.60	\$ 15,205.72	\$ 41,623.42	\$ 800,208.50
Cost Adjustments:					
Interest on Investments	(4,747.55)	(4,747.55)			
Dividend Income	(87,101.00)			(16,102.60)	(70,998.40)
Prior Year Revenue	(250,000.00)	(250,000.00)			
Transfer from General Fund	(2,529,993.64)	(2,529,993.64)			
Total Cost Adjustments	\$ (2,871,842.19)	\$ (2,784,741.19)	\$ -	\$ (16,102.60)	\$ (70,998.40)
Disallowed / Capitalized	1,372,254.64	1,372,254.64			
General & Administrative Allocation	-	(7,746.05)	137.43	376.20	7,232.42
Incoming Costs					
1st Allocation					
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Audit and Consulting Services	448.14		7.95	21.76	418.42
Total 1st Allocation	448.14	-	7.95	21.76	418.42

DEPARTMENT 4
FISCAL 2019

DODGE COUNTY, WISCONSIN
INSURANCE/RISK MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Insurance/Risk Management

Functions:	Total	General & Administrative	Buildings & Contents	General Liability	Direct Identified Premium
Unallocated	-				
Total 1st Tier Allocation	778,130.83	(0.00)	15,351.10	25,918.78	736,860.94
2nd Allocation					
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Audit and Consulting Services	268.35		4.76	13.03	250.56
Insurance/Risk Management	-		-	-	-
County Treasurer	7.65		0.14	0.37	7.15
County Administrator	46,729.47		829.08	2,269.49	43,630.89
Human Resources	-		-	-	-
Facilities	-		-	-	-
Information Technology	-		-	-	-
Finance Department	652.55		11.58	31.69	609.28
Corporation Counsel	3,415.56		60.60	165.88	3,189.08
Clerk of Courts	-		-	-	-
Family Court Commissioner	-		-	-	-
Sheriff's Office	-		-	-	-
Total 2nd Allocation	51,073.58	-	906.16	2,480.47	47,686.95
Unallocated	-				
Total 2nd Tier Allocation	\$ 51,073.58	\$ -	\$ 906.16	\$ 2,480.47	\$ 47,686.95
Total Incoming Costs	51,521.71	-	914.11	2,502.24	48,105.37
Total Allocated Cost	\$ 829,204.40	\$ (0.00)	\$ 16,257.26	\$ 28,399.25	\$ 784,547.89

DEPARTMENT 4
FISCAL 2019

DODGE COUNTY, WISCONSIN
INSURANCE/RISK MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Insurance/Risk Management
Function: Buildings & Contents

Total 1st Tier Allocation \$ 15,351.10
Total 2nd Tier Allocation 906.16

Total Allocated Cost **\$ 16,257.26**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,518	2.55%	390.98	-	390.98	23.08	414.06
County Administrator	1,036	1.74%	266.83	-	266.83	15.75	282.58
Human Resources	3,835	6.43%	987.74	-	987.74	58.31	1,046.05
Facilities	4,567	7.66%	1,176.28	-	1,176.28	69.43	1,245.71
Information Technology	8,472	14.21%	2,182.05	-	2,182.05	128.80	2,310.85
Finance Department	2,700	4.53%	695.41	-	695.41	41.05	736.46
Corporation Counsel	2,792	4.68%	719.11	-	719.11	42.45	761.56
County Clerk	2,098	3.52%	540.36	-	540.36	31.90	572.26
Veterans Service	516	0.87%	132.90	-	132.90	7.84	140.75
Medical Examiner	699	1.17%	180.03	-	180.03	10.63	190.66
Land Resources & Parks	6,841	11.48%	1,761.97	-	1,761.97	104.01	1,865.98
Register of Deeds	2,888	4.85%	743.83	-	743.83	43.91	787.74
Land & Water Conservation	2,125	3.57%	547.32	-	547.32	32.31	579.62
UW Extension	3,426	5.75%	882.40	-	882.40	52.09	934.49
County Board	2,449	4.11%	630.76	-	630.76	37.23	668.00
All Other Departments	2,358	3.96%	607.33	-	607.33	35.85	643.18
All Other Departments	11,282	18.93%	2,905.79	-	2,905.79	171.53	3,077.32
Total	59,602	100.00%	\$ 15,351.10	\$ -	\$ 15,351.10	\$ 906.16	\$ 16,257.26

Allocation Basis: Usable Square Footage by Departments not Direct Billed

Allocation Source: Maintenance and Finance Departments & Analysis of Insurance Premium Billing Records

DEPARTMENT 4
FISCAL 2019

DODGE COUNTY, WISCONSIN
INSURANCE/RISK MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Insurance/Risk Management
Function: General Liability

Total 1st Tier Allocation \$ 25,918.78
Total 2nd Tier Allocation 2,480.47

Total Allocated Cost **\$ 28,399.25**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	6	3.02%	781.47	-	781.47	74.79	856.26
County Administrator	1	0.50%	130.25	-	130.25	12.46	142.71
Human Resources	7	3.52%	911.72	-	911.72	87.25	998.97
Facilities	22	11.06%	2,865.39	-	2,865.39	274.22	3,139.62
Information Technology	13	6.53%	1,693.19	-	1,693.19	162.04	1,855.23
Finance Department	7	3.52%	911.72	-	911.72	87.25	998.97
Corporation Counsel	7	3.52%	911.72	-	911.72	87.25	998.97
Clerk of Courts	15	7.54%	1,953.68	-	1,953.68	186.97	2,140.65
County Clerk	3	1.51%	390.74	-	390.74	37.39	428.13
Veterans Service	2	1.01%	260.49	-	260.49	24.93	285.42
Courts & Judicial	17	8.54%	2,214.17	-	2,214.17	211.90	2,426.07
Register in Probate	2	1.01%	260.49	-	260.49	24.93	285.42
Family Court Services	3	1.51%	390.74	-	390.74	37.39	428.13
District Attorney/Victim Witness	11	5.53%	1,432.70	-	1,432.70	137.11	1,569.81
Medical Examiner	9	4.52%	1,172.21	-	1,172.21	112.18	1,284.39
Land Resources & Parks	31	15.58%	4,037.60	-	4,037.60	386.41	4,424.00
Register of Deeds	6	3.02%	781.47	-	781.47	74.79	856.26
Land & Water Conservation	7	3.52%	911.72	-	911.72	87.25	998.97
UW Extension	8	4.02%	1,041.96	-	1,041.96	99.72	1,141.68
County Board	22	11.06%	2,865.39	-	2,865.39	274.22	3,139.62
Total	199	100.00%	\$ 25,918.78	\$ -	\$ 25,918.78	\$ 2,480.47	\$ 28,399.25

Allocation Basis: Number of Employees by Departments Not Direct Billed for General Liability Insurance

Allocation Source: Insurance Billings & Finance Department Records and Reports

DEPARTMENT 4
FISCAL 2019

DODGE COUNTY, WISCONSIN
INSURANCE/RISK MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Insurance/Risk Management
Function: Direct Identified Premium

Total 1st Tier Allocation \$ 736,860.94
Total 2nd Tier Allocation 47,686.95

Total Allocated Cost \$ 784,547.89

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	41,722.00	4.37%	32,202.75	(41,722.00)	(9,519.25)	2,084.04	(7,435.20)
Information Technology	6,400.00	0.67%	4,939.78	-	4,939.78	319.68	5,259.47
Sheriff's Office	95,974.80	10.05%	74,077.29	(71,317.00)	2,760.29	4,794.01	7,554.30
Child Support	3,261.00	0.34%	2,516.97	(3,261.00)	(744.03)	162.89	(581.14)
Health & Human Services	49,527.00	5.19%	38,226.97	(47,027.00)	(8,800.03)	2,473.91	(6,326.12)
Clearview	91,832.63	9.62%	70,880.20	(90,428.00)	(19,547.80)	4,587.11	(14,960.70)
Jail	194,249.14	20.35%	149,929.46	(174,883.00)	(24,953.54)	9,702.89	(15,250.65)
Medical Examiner	549.00	0.06%	423.74	(549.00)	(125.26)	27.42	(97.84)
Emergency Management	4,758.00	0.50%	3,672.42	(4,758.00)	(1,085.58)	237.67	(847.91)
Highway & Airport	458,920.05	48.07%	354,213.34	(112,360.00)	241,853.34	22,923.39	264,776.74
Land Resources & Parks	5,706.00	0.60%	4,404.13	(5,706.00)	(1,301.87)	285.02	(1,016.86)
Land & Water Conservation	1,780.00	0.19%	1,373.88	(1,780.00)	(406.12)	88.91	(317.21)
Total	954,679.62	100.00%	\$ 736,860.94	\$ (553,791.00)	\$ 183,069.94	\$ 47,686.95	\$ 230,756.89

Allocation Basis: Insurance Premiums Billed by Department During 2019

Allocation Source: Finance Department and Property & Liability Insurance Records and Reports

DEPARTMENT 4
FISCAL 2019

DODGE COUNTY, WISCONSIN
INSURANCE/RISK MANAGEMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Insurance/Risk Management

Grantee Department	Total	Buildings & Contents	General Liability	Direct Identified Premium
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	1,270.31	414.06	856.26	-
County Administrator	425.29	282.58	142.71	-
Human Resources	2,045.02	1,046.05	998.97	-
Facilities	(3,049.87)	1,245.71	3,139.62	(7,435.20)
Information Technology	9,425.55	2,310.85	1,855.23	5,259.47
Finance Department	1,735.43	736.46	998.97	-
Corporation Counsel	1,760.52	761.56	998.97	-
Clerk of Courts	2,140.65	-	2,140.65	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	7,554.30	-	-	7,554.30
Child Support	(581.14)	-	-	(581.14)
Health & Human Services	(6,326.12)	-	-	(6,326.12)
Clearview	(14,960.70)	-	-	(14,960.70)
County Clerk	1,000.39	572.26	428.13	-
Veterans Service	426.17	140.75	285.42	-
Courts & Judicial	2,426.07	-	2,426.07	-
Register in Probate	285.42	-	285.42	-
Family Court Services	428.13	-	428.13	-
District Attorney/Victim Witness	1,569.81	-	1,569.81	-
Jail	(15,250.65)	-	-	(15,250.65)
Medical Examiner	1,377.21	190.66	1,284.39	(97.84)
Emergency Management	(847.91)	-	-	(847.91)
Highway & Airport	264,776.74	-	-	264,776.74
Land Resources & Parks	5,273.12	1,865.98	4,424.00	(1,016.86)
Register of Deeds	1,644.00	787.74	856.26	-
Land & Water Conservation	1,261.38	579.62	998.97	(317.21)
UW Extension	2,076.17	934.49	1,141.68	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	3,807.61	668.00	3,139.62	-
All Other Departments	3,720.50	3,720.50	-	-
	275,413.40	16,257.26	28,399.25	230,756.89

**DEPARTMENT 5
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
COUNTY TREASURER
NATURE AND EXTENT OF SERVICES**

The Dodge County Treasurer is responsible for recording and receiving funds, safely investing excess County funds and reconciling checks to bank statements. Additionally, the County Treasurer's office collects property taxes, administering property foreclosures.

Costs for the County Treasurer have been identified based on a review of financial records and employee completed Personnel Activity Reports (PARs). Costs are allocated as follows:

- **General Receipts:** Costs related to the processing of general receipts (non-tax) have been allocated based on the number of general receipts processed by department in 2019. Note, several departments have their own bank accounts for funds. The Treasurer's office receives these deposits and reconciles the bank accounts. These are not processed as a general receipt. However, for plan purposes, a transaction has been added to match the frequency of the deposits from the departments with the Treasurer's Office.
- **Disbursements & Checking:** Costs related to disbursing checks and reconciling bank statements have been allocated to departments based on the total number of general and payroll checks issued in 2019.
- **General Government:** Costs related to efforts attributable to taxes, fees, investments, and other related matters are removed from further allocation as they are unallowable for cost recover purposes.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 5
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking	General Government
Expenditures:					
Salaries & Wages	202,741.42	22,707.04	35,885.23	36,696.20	107,452.95
Fringe Benefits	83,924.03	9,399.49	14,854.55	15,190.25	44,479.74
Drug/Alcohol Test Fees	94.00	94.00			-
Survey, Abstract, Appraisal	1,675.00				1,675.00
Water Services	106.37				106.37
Sanitary/Storm Sewer	362.66				362.66
Grounds Maint & Repair	540.00				540.00
Computer Maint, Lic.	1,635.45	1,635.45			-
Printing Services	549.00	549.00			-
Banking Services	4,237.15	4,237.15			-
Shredding Services	22.96	22.96			-
Advertising	1,669.50				1,669.50
Other Operating Supplies	311.38				311.38
Court Filing Fee	9.00				9.00
Recording Fee	570.00				570.00
Highway Department Services	462.18				462.18
Licenses & Permits	236.18				236.18
Postage/Parcel Delivery	2,806.11	2,806.11			-
Office Supplies & Small Equipment	2,310.35	2,310.35			-
Tax Supplies	2,247.22				2,247.22
Membership Dues	155.00	155.00			-
Registration Fees & Tuition	350.00	350.00			-
Automobile Allowance	614.22	614.22			-
Lodging	346.00	346.00			-
Returned Check Fee	10.00				10.00
Co. Telephone Services	331.64	331.64			-
Transfer to Internal Service	855.60				855.60
Total Expenditures	\$ 309,172.42	\$ 45,558.41	\$ 50,739.78	\$ 51,886.45	\$ 160,987.78
Cost Adjustments:					
Tax Search	(854.81)				(854.81)
NSF Check Fees	(300.00)				(300.00)
Tax Record Info Sales	(1,800.00)				(1,800.00)
Co. Financial Services	(76.12)	(76.12)			-
US Bank-Rebate	(92.42)	(92.42)			-
In Rem Cost Recovery	(5,346.97)				(5,346.97)
Gain/Loss on Tax Deed	(14,548.03)				(14,548.03)
Total Cost Adjustments	\$ (23,018.35)	\$ (168.54)	\$ -	\$ -	\$ (22,849.81)
General & Administrative Allocation	-	(45,389.87)	9,047.31	9,251.76	27,090.80
Disallowed / Capitalized	(165,228.77)				(165,228.77)

**DEPARTMENT 5
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION**

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking	General Government
Incoming Costs					
1st Allocation					
Building Depreciation	5,419.23	-	1,043.08	1,066.65	3,309.50
Equipment Depreciation	1,337.52	-	257.44	263.26	816.82
Audit and Consulting Services	676.74	-	130.26	133.20	413.28
Insurance/Risk Management	1,172.45	-	225.67	230.77	716.01
Total 1st Allocation	8,605.93	-	1,656.45	1,693.88	5,255.60
General & Administrative Allocation	-	-	-	-	-
Unallocated	(5,255.60)				(5,255.60)
Total 1st Tier Allocation	\$ 289,504.40	\$ -	\$ 61,443.54	\$ 62,832.09	\$ 5,255.60
2nd Allocation					
Building Depreciation	1.71	-	0.33	0.34	1.05
Equipment Depreciation	0.07	-	0.01	0.01	0.04
Audit and Consulting Services	384.69	-	74.04	75.72	234.93
Insurance/Risk Management	97.87	-	18.84	19.26	59.77
0	0.00	-	0.00	0.00	0.00
County Treasurer	585.79	-	112.75	115.30	357.74
County Administrator	1,551.20	-	298.57	305.32	947.31
Human Resources	3,319.45	-	638.92	653.36	2,027.17
Facilities	11,644.31	-	2,241.27	2,291.92	7,111.13
Information Technology	73,690.14	15,198.62	-	-	58,491.52
Finance Department	4,344.24	-	836.17	855.06	2,653.00
Corporation Counsel	13,562.48	-	2,610.47	2,669.47	8,282.54
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	109,181.95	15,198.62	6,831.38	6,985.76	80,166.20
General & Administrative Allocation	-	(15,198.62)	2,925.39	2,991.50	9,281.72
Unallocated	(89,447.92)				(89,447.92)
Total 2nd Tier Allocation	\$ 19,734.03	\$ -	\$ 9,756.77	\$ 9,977.26	\$ -
Total Incoming Costs	23,084.36	-	11,413.22	11,671.15	-
Total Allocated Cost	\$ 144,009.66	\$ -	\$ 71,200.31	\$ 72,809.36	\$ -

DEPARTMENT 5
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation \$ 61,443.54
Total 2nd Tier Allocation \$ 9,756.77

Total Allocated Cost \$ 71,200.31

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance/Risk Management	1	0.01%	5.78	-	5.78	-	5.78
County Treasurer	56	0.53%	323.74	-	323.74	-	323.74
Human Resources	52	0.49%	300.61	-	300.61	47.99	348.61
Facilities	12	0.11%	69.37	-	69.37	11.08	80.45
Information Technology	1	0.01%	5.78	-	5.78	0.92	6.70
Finance Department	9	0.08%	52.03	-	52.03	8.31	60.34
Corporation Counsel	24	0.23%	138.74	-	138.74	22.15	160.89
Clerk of Courts	390	3.67%	2,254.60	-	2,254.60	359.94	2,614.54
Family Court Commissioner	12	0.11%	69.37	-	69.37	11.08	80.45
Sheriff's Office	272	2.56%	1,572.44	-	1,572.44	251.04	1,823.47
Child Support	257	2.42%	1,485.72	-	1,485.72	237.19	1,722.91
Health & Human Services	2,926	27.53%	16,915.26	-	16,915.26	2,700.50	19,615.75
Clearview	526	4.95%	3,040.81	-	3,040.81	485.46	3,526.28
County Clerk	368	3.46%	2,127.41	-	2,127.41	339.64	2,467.05
Veterans Service	4	0.04%	23.12	-	23.12	3.69	26.82
Courts & Judicial	95	0.89%	549.20	-	549.20	87.68	636.88
Register in Probate	48	0.45%	277.49	-	277.49	44.30	321.79
Family Court Services	74	0.70%	427.80	-	427.80	68.30	496.09
District Attorney/Victim Witness	105	0.99%	607.01	-	607.01	96.91	703.91
Jail	204	1.92%	1,179.33	-	1,179.33	188.28	1,367.61
Medical Examiner	813	7.65%	4,699.97	-	4,699.97	750.34	5,450.31
Emergency Management	84	0.79%	485.61	-	485.61	77.53	563.13
Highway & Airport	628	5.91%	3,630.48	-	3,630.48	579.60	4,210.08
Land Resources & Parks	1,089	10.25%	6,295.53	-	6,295.53	1,005.07	7,300.60
Register of Deeds	1,559	14.67%	9,012.61	-	9,012.61	1,438.85	10,451.46
Land & Water Conservation	100	0.94%	578.10	-	578.10	92.29	670.39
UW Extension	131	1.23%	757.31	-	757.31	120.90	878.22
Worker's Compensation	1	0.01%	5.78	-	5.78	0.92	6.70
Dental Insurance	109	1.03%	630.13	-	630.13	100.60	730.73
County Board	1	0.00%	2.89	-	2.89	0.46	3.35
All Other Departments	678	6.38%	3,919.53	-	3,919.53	625.75	4,545.28
Total	10,629	100.00%	\$ 61,443.54	\$ -	\$ 61,443.54	\$ 9,756.77	\$ 71,200.31

Allocation Basis: Total Number of General Receipt Transactions Processed by Department During 2019

Allocation Source: County Financial Records & Reports

DEPARTMENT 5
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Disbursements & Checking

Total 1st Tier Allocation \$ 62,832.09
Total 2nd Tier Allocation \$ 9,977.26

Total Allocated Cost \$ 72,809.36

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	3	0.01%	5.62	-	5.62	-	5.62
Insurance/Risk Management	1	0.00%	1.87	-	1.87	-	1.87
County Treasurer	140	0.42%	262.06	-	262.06	-	262.06
County Administrator	40	0.12%	74.87	-	74.87	11.94	86.81
Human Resources	237	0.71%	443.63	-	443.63	70.75	514.37
Facilities	1,092	3.25%	2,044.05	-	2,044.05	325.98	2,370.03
Information Technology	442	1.32%	827.35	-	827.35	131.94	959.30
Finance Department	185	0.55%	346.29	-	346.29	55.23	401.52
Corporation Counsel	218	0.65%	408.06	-	408.06	65.08	473.14
Clerk of Courts	761	2.27%	1,424.47	-	1,424.47	227.17	1,651.64
Family Court Commissioner	4	0.01%	7.49	-	7.49	1.19	8.68
Sheriff's Office	2,664	7.94%	4,986.58	-	4,986.58	795.24	5,781.83
Child Support	372	1.11%	696.32	-	696.32	111.05	807.37
Health & Human Services	6,402	19.07%	11,983.53	-	11,983.53	1,911.09	13,894.62
Clearview	9,712	28.93%	18,179.32	-	18,179.32	2,899.18	21,078.50
County Clerk	121	0.36%	226.49	-	226.49	36.12	262.61
Veterans Service	71	0.21%	132.90	-	132.90	21.19	154.10
Courts & Judicial	528	1.57%	988.33	-	988.33	157.62	1,145.95
Register in Probate	57	0.17%	106.69	-	106.69	17.02	123.71
Family Court Services	94	0.28%	175.95	-	175.95	28.06	204.01
District Attorney/Victim Witness	339	1.01%	634.55	-	634.55	101.20	735.75
Jail	2,868	8.54%	5,368.44	-	5,368.44	856.14	6,224.58
Medical Examiner	221	0.66%	413.68	-	413.68	65.97	479.65
Emergency Management	219	0.65%	409.93	-	409.93	65.37	475.31
Highway & Airport	4,328	12.89%	8,101.33	-	8,101.33	1,291.97	9,393.30
Land Resources & Parks	825	2.46%	1,544.27	-	1,544.27	246.27	1,790.54
Register of Deeds	126	0.38%	235.85	-	235.85	37.61	273.46
Land & Water Conservation	194	0.58%	363.14	-	363.14	57.91	421.05
UW Extension	182	0.54%	340.68	-	340.68	54.33	395.00
County Library System	15	0.04%	28.08	-	28.08	4.48	32.56
Worker's Compensation	6	0.02%	11.23	-	11.23	1.79	13.02
Health Insurance	2	0.01%	3.74	-	3.74	0.60	4.34
Dental Insurance	3	0.01%	5.62	-	5.62	0.90	6.51
County Board	996	2.97%	1,864.35	-	1,864.35	297.32	2,161.67
All Other Departments	99	0.29%	185.31	-	185.31	29.55	214.87
Total	33,567	100.00%	\$ 62,832.09	\$ -	\$ 62,832.09	\$ 9,977.26	\$ 72,809.36

Allocation Basis: Total Payroll and Accounts Payable Disbursements by Departments During 2019

Allocation Source: County Financial Records and Reports

DEPARTMENT 5
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Disbursements &	
		General Receipts	Checking
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit and Consulting Services	5.62	-	5.62
Insurance/Risk Management	7.65	5.78	1.87
County Treasurer	585.79	323.74	262.06
County Administrator	86.81	-	86.81
Human Resources	862.98	348.61	514.37
Facilities	2,450.48	80.45	2,370.03
Information Technology	966.00	6.70	959.30
Finance Department	461.85	60.34	401.52
Corporation Counsel	634.03	160.89	473.14
Clerk of Courts	4,266.18	2,614.54	1,651.64
Family Court Commissioner	89.13	80.45	8.68
Sheriff's Office	7,605.30	1,823.47	5,781.83
Child Support	2,530.29	1,722.91	807.37
Health & Human Services	33,510.37	19,615.75	13,894.62
Clearview	24,604.77	3,526.28	21,078.50
County Clerk	2,729.67	2,467.05	262.61
Veterans Service	180.91	26.82	154.10
Courts & Judicial	1,782.82	636.88	1,145.95
Register in Probate	445.50	321.79	123.71
District Attorney/Victim Witness	1,439.67	703.91	735.75
Jail	7,592.19	1,367.61	6,224.58
Medical Examiner	5,929.96	5,450.31	479.65
Emergency Management	1,038.44	563.13	475.31
Highway & Airport	13,603.38	4,210.08	9,393.30
Land Resources & Parks	9,091.14	7,300.60	1,790.54
Register of Deeds	10,724.92	10,451.46	273.46
Land & Water Conservation	1,091.44	670.39	421.05
UW Extension	1,273.22	878.22	395.00
County Library System	32.56	-	32.56
Worker's Compensation	19.73	6.70	13.02
Health Insurance	4.34	-	4.34
Dental Insurance	737.24	730.73	6.51
County Board	2,165.03	3.35	2,161.67
All Other Departments	4,760.14	4,545.28	214.87
Total		\$ 143,309.56	\$ 70,704.22 \$ 72,605.34

DEPARTMENT 6
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
NATURE AND EXTENT OF SERVICES

The Dodge County Administrator is appointed by the County Board and serves as the chief administrative officer of the County. The County Administrator coordinates and directs all administrative and management functions of the County, appoints and supervises the heads of departments (except elected officials or where statutorily defined), appoints members of various boards and commissions, coordinates, prepares and oversees the annual budget, assists in preparing agendas and materials for County Board meetings, and represents the County in various capacities before local, state and federal agencies. The County Administrator is also responsible for overseeing the operations of the County's risk management operations.

Costs for the County Administrator have been identified based on a review of financial records and employee completed Personnel Activity Reports (PARs). Costs are allocated as follows:

- **Department Administration & Oversight:** Costs related to day-to-day management of County departments have been identified and are allocated based on an analysis of effort devoted by benefiting department during 2019.
- **Budget Development and Oversight:** Costs related to preparing and overseeing the County's budget are allocated based on an analysis of effort devoted by benefiting department during 2019.
- **Risk Management:** Costs related to the oversight and management of the County's risk management program are allocated to the Insurance/Risk Management department of this cost plan for further treatment.
- **General Government:** Cost related to activities associated with the County Board and its committees, as well as representing the County before local, state and federal agencies is unallowable for allocation purposes and have been effectively removed from the plan.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 6
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Admin & Oversight	Budget Development & Oversight
Expenditures:				
Salaries & Wages	131,383.87	52,159.40	6,437.81	32,057.66
Fringe Benefits	35,275.11	14,004.22	1,728.48	8,607.13
Mobile Service	337.74	337.74		
Computer Maint & License	150.57	150.57		
Postage/Parcel Delivery	21.45	21.45		
Office Supplies & Small Equipment	140.71	140.71		
Membership Dues	1,492.50	1,492.50		
Registration Fees & Tuition	345.00	345.00		
Automobile Allowance	121.92	121.92		
Telephone Services	116.09	116.09		
Total Expenditures	\$ 169,384.96	\$ 68,889.60	\$ 8,166.29	\$ 40,664.79
General & Administrative Allocation	-	(68,889.60)	5,597.99	27,875.72
Disallowed / Capitalized	(44,382.79)			
Incoming Costs				
1st Allocation				
Building Depreciation	3,698.50	-	300.54	1,496.57
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	629.35	-	51.14	254.66
Insurance/Risk Management	397.08	-	32.27	160.67
County Treasurer	74.87	-	6.08	30.30
Total 1st Allocation	4,799.80	-	390.03	1,942.21
General & Administrative Allocation	-	-		
Unallocated	(1,257.66)			
Total 1st Tier Allocation	\$ 128,544.31	\$ -	\$ 14,154.32	\$ 70,482.72
2nd Allocation				
Building Depreciation	1.17	-	0.10	0.47
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	374.00	-	30.39	151.34
Insurance/Risk Management	28.22	-	2.29	11.42
County Treasurer	11.94	-	0.97	4.83
County Administrator	-	-	-	-
Human Resources	596.20	-	48.45	241.25

DEPARTMENT 6
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Admin & Oversight	Budget Development & Oversight
Facilities	7,946.98	-	645.77	3,215.69
Information Technology	2,626.18	-	213.40	1,062.67
Finance Department	1,855.78	-	150.80	750.93
Corporation Counsel	15,939.27	-	1,295.23	6,449.72
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	29,379.73	-	2,387.41	11,888.32
General & Administrative Allocation	-	-		
Unallocated	(7,698.17)			
Total 2nd Tier Allocation	\$ 29,379.73	\$ -	\$ 2,387.41	\$ 11,888.32
Total Incoming Costs	25,223.70	-	2,777.44	13,830.52
Total Allocated Cost	\$ 150,225.87	\$ -	\$ 16,541.72	\$ 82,371.04

DEPARTMENT 6
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Risk Management	General Government
Expenditures:		
Salaries & Wages	19,970.35	20,758.65
Fringe Benefits	5,361.82	5,573.47
Mobile Service		
Computer Maint & License		
Postage/Parcel Delivery		
Office Supplies & Small Equipment		
Membership Dues		
Registration Fees & Tuition		
Automobile Allowance		
Telephone Services		
Total Expenditures	\$ 25,332.16	\$ 26,332.12
General & Administrative Allocation	17,365.20	18,050.67
Disallowed / Capitalized		(44,382.79)
Incoming Costs		
1st Allocation		
Building Depreciation	932.29	969.09
Equipment Depreciation	-	-
Audit and Consulting Services	158.64	164.90
Insurance/Risk Management	100.09	104.04
County Treasurer	18.87	19.62
Total 1st Allocation	1,209.90	1,257.66
General & Administrative Allocation		
Unallocated		(1,257.66)
Total 1st Tier Allocation	\$ 43,907.27	\$ -
2nd Allocation		
Building Depreciation	0.29	0.31
Equipment Depreciation	-	-
Audit and Consulting Services	94.28	98.00
Insurance/Risk Management	7.11	7.39
County Treasurer	3.01	3.13
County Administrator	-	-
Human Resources	150.29	156.22

DEPARTMENT 6
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	General	
	Risk Management	Government
Facilities	2,003.22	2,082.29
Information Technology	661.99	688.12
Finance Department	467.79	486.26
Corporation Counsel	4,017.86	4,176.46
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	7,405.84	7,698.17
General & Administrative Allocation		
Unallocated		(7,698.17)
Total 2nd Tier Allocation	\$ 7,405.84	\$ -
Total Incoming Costs	8,615.74	-
Total Allocated Cost	\$ 51,313.11	\$ -

DEPARTMENT 6
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Department Admin & Oversight

Total 1st Tier Allocation \$ 14,154.32
Total 2nd Tier Allocation \$ 2,387.41

Total Allocated Cost \$ 16,541.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	1.00	1.00%	141.54	-	141.54	-	141.54
Insurance/Risk Management	5.00	5.00%	707.72	-	707.72	-	707.72
County Treasurer	1.00	1.00%	141.54	-	141.54	-	141.54
Human Resources	10.00	10.00%	1,415.43	-	1,415.43	256.71	1,672.14
Facilities	5.00	5.00%	707.72	-	707.72	128.36	836.07
Information Technology	25.00	25.00%	3,538.58	-	3,538.58	641.78	4,180.36
Finance Department	8.00	8.00%	1,132.35	-	1,132.35	205.37	1,337.71
Corporation Counsel	3.00	3.00%	424.63	-	424.63	77.01	501.64
Clerk of Courts	1.00	1.00%	141.54	-	141.54	25.67	167.21
Family Court Commissioner	1.00	1.00%	141.54	-	141.54	25.67	167.21
Sheriff's Office	3.00	3.00%	424.63	-	424.63	77.01	501.64
Child Support	1.00	1.00%	141.54	-	141.54	25.67	167.21
Health & Human Services	4.00	4.00%	566.17	-	566.17	102.68	668.86
Clearview	3.00	3.00%	424.63	-	424.63	77.01	501.64
County Clerk	2.00	2.00%	283.09	-	283.09	51.34	334.43
Veterans Service	1.00	1.00%	141.54	-	141.54	25.67	167.21
Courts & Judicial	1.00	1.00%	141.54	-	141.54	25.67	167.21
Family Court Services	1.00	1.00%	141.54	-	141.54	25.67	167.21
District Attorney/Victim Witness	1.00	1.00%	141.54	-	141.54	25.67	167.21
Jail	1.00	1.00%	141.54	-	141.54	25.67	167.21
Medical Examiner	1.00	1.00%	141.54	-	141.54	25.67	167.21
Emergency Management	1.00	1.00%	141.54	-	141.54	25.67	167.21
Highway & Airport	8.00	8.00%	1,132.35	-	1,132.35	205.37	1,337.71
Land Resources & Parks	1.00	1.00%	141.54	-	141.54	25.67	167.21
Register of Deeds	1.00	1.00%	141.54	-	141.54	25.67	167.21
Land & Water Conservation	1.00	1.00%	141.54	-	141.54	25.67	167.21
UW Extension	1.00	1.00%	141.54	-	141.54	25.67	167.21
County Library System	1.00	1.00%	141.54	-	141.54	25.67	167.21
Health Insurance	5.00	5.00%	707.72	-	707.72	128.36	836.07
All Other Departments	2.00	2.00%	283.09	-	283.09	51.34	334.43
Total	100.00	100.00%	\$ 14,154.32	\$ -	\$ 14,154.32	\$ 2,387.41	\$ 16,541.72

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2019

Allocation Source: County Administrator Effort Analysis

DEPARTMENT 6
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Budget Development & Oversight

Total 1st Tier Allocation \$ 70,482.72
Total 2nd Tier Allocation 11,888.32
Total Allocated Cost \$ 82,371.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	1.00	1.00%	704.83	-	704.83	-	704.83
Insurance/Risk Management	3.00	3.00%	2,114.48	-	2,114.48	-	2,114.48
County Treasurer	2.00	2.00%	1,409.65	-	1,409.65	-	1,409.65
Human Resources	2.00	2.00%	1,409.65	-	1,409.65	252.94	1,662.60
Facilities	2.00	2.00%	1,409.65	-	1,409.65	252.94	1,662.60
Information Technology	10.00	10.00%	7,048.27	-	7,048.27	1,264.71	8,312.99
Finance Department	2.00	2.00%	1,409.65	-	1,409.65	252.94	1,662.60
Corporation Counsel	2.00	2.00%	1,409.65	-	1,409.65	252.94	1,662.60
Clerk of Courts	2.00	2.00%	1,409.65	-	1,409.65	252.94	1,662.60
Family Court Commissioner	1.00	1.00%	704.83	-	704.83	126.47	831.30
Sheriff's Office	10.00	10.00%	7,048.27	-	7,048.27	1,264.71	8,312.99
Child Support	2.00	2.00%	1,409.65	-	1,409.65	252.94	1,662.60
Health & Human Services	8.00	8.00%	5,638.62	-	5,638.62	1,011.77	6,650.39
Clearview	3.00	3.00%	2,114.48	-	2,114.48	379.41	2,493.90
County Clerk	1.00	1.00%	704.83	-	704.83	126.47	831.30
Veterans Service	1.00	1.00%	704.83	-	704.83	126.47	831.30
Courts & Judicial	2.00	2.00%	1,409.65	-	1,409.65	252.94	1,662.60
Family Court Services	1.00	1.00%	704.83	-	704.83	126.47	831.30
District Attorney/Victim Witness	2.00	2.00%	1,409.65	-	1,409.65	252.94	1,662.60
Jail	10.00	10.00%	7,048.27	-	7,048.27	1,264.71	8,312.99
Medical Examiner	1.00	1.00%	704.83	-	704.83	126.47	831.30
Emergency Management	1.00	1.00%	704.83	-	704.83	126.47	831.30
Highway & Airport	10.00	10.00%	7,048.27	-	7,048.27	1,264.71	8,312.99
Land Resources & Parks	1.00	1.00%	704.83	-	704.83	126.47	831.30
Register of Deeds	1.00	1.00%	704.83	-	704.83	126.47	831.30
Land & Water Conservation	1.00	1.00%	704.83	-	704.83	126.47	831.30
UW Extension	1.00	1.00%	704.83	-	704.83	126.47	831.30
County Library System	2.00	2.00%	1,409.65	-	1,409.65	252.94	1,662.60
Worker's Compensation	1.00	1.00%	704.83	-	704.83	126.47	831.30
Health Insurance	5.00	5.00%	3,524.14	-	3,524.14	632.36	4,156.49
Dental Insurance	1.00	1.00%	704.83	-	704.83	126.47	831.30
County Board	2.00	2.00%	1,409.65	-	1,409.65	252.94	1,662.60
All Other Departments	6.00	6.00%	4,228.96	-	4,228.96	758.83	4,987.79
Total	100.00	100.00%	\$ 70,482.72	\$ -	\$ 70,482.72	\$ 11,888.32	\$ 82,371.04

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2019

Allocation Source: County Administrator Effort Analysis

DEPARTMENT 6
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Risk Management

Total 1st Tier Allocation \$ 43,907.27
Total 2nd Tier Allocation 7,405.84

Total Allocated Cost \$ 51,313.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance/Risk Management	100.00	100.00%	43,907.27	-	43,907.27	-	43,907.27
All Other Departments		0.00%	-	-	-	7,405.84	7,405.84
Total	100.00	100.00%	\$ 43,907.27	\$ -	\$ 43,907.27	\$ 7,405.84	\$ 51,313.11

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed Employee Personnel Activity Reports

DEPARTMENT 6
FISCAL 2019

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administrator

Grantee Department	Total	Budget		
		Department Admin & Oversight	Development & Oversight	Risk Management
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	846.37	141.54	704.83	-
Insurance/Risk Management	46,729.47	707.72	2,114.48	43,907.27
County Treasurer	1,551.20	141.54	1,409.65	-
County Administrator	-	-	-	-
Human Resources	3,334.74	1,672.14	1,662.60	-
Facilities	2,498.67	836.07	1,662.60	-
Information Technology	12,493.34	4,180.36	8,312.99	-
Finance Department	3,000.31	1,337.71	1,662.60	-
Corporation Counsel	2,164.24	501.64	1,662.60	-
Clerk of Courts	1,829.81	167.21	1,662.60	-
Family Court Commissioner	998.51	167.21	831.30	-
Sheriff's Office	8,814.63	501.64	8,312.99	-
Child Support	1,829.81	167.21	1,662.60	-
Health & Human Services	7,319.25	668.86	6,650.39	-
Clearview	2,995.54	501.64	2,493.90	-
County Clerk	1,165.73	334.43	831.30	-
Veterans Service	998.51	167.21	831.30	-
Courts & Judicial	1,829.81	167.21	1,662.60	-
Register in Probate	-	-	-	-
District Attorney/Victim Witness	1,829.81	167.21	1,662.60	-
Jail	8,480.20	167.21	8,312.99	-
Medical Examiner	998.51	167.21	831.30	-
Emergency Management	998.51	167.21	831.30	-
Highway & Airport	9,650.70	1,337.71	8,312.99	-
Land Resources & Parks	998.51	167.21	831.30	-
Register of Deeds	998.51	167.21	831.30	-
Land & Water Conservation	998.51	167.21	831.30	-
UW Extension	998.51	167.21	831.30	-
County Library System	1,829.81	167.21	1,662.60	-
Worker's Compensation	831.30	-	831.30	-
Health Insurance	4,992.56	836.07	4,156.49	-
Dental Insurance	831.30	-	831.30	-
County Board	1,662.60	-	1,662.60	-
All Other Departments	12,728.06	334.43	4,987.79	7,405.84
Total	\$ 149,227.35	\$ 16,374.51	\$ 81,539.74	\$ 51,313.11

**DEPARTMENT 7
FISCAL 2019**

DODGE COUNTY, WISCONSIN

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

The Dodge County Human Resources Department administers the personnel policies and procedures adopted by the County Board. Activities include maintaining personnel records, managing recruitment and staffing for all departments, participating in contract negotiation and grievance procedures, and providing other employee-related services as required. The Department also administers the County's fringe benefits programs, including self-funded employee welfare programs, insurance, deferred compensation, retirement, and other programs as appropriate.

Costs have been identified and are allocated as follows:

- **Human Resources Administration**: Costs related to personnel/human resources activities have been identified and are allocated based on the number of employees by department.
- **Health Insurance Administration**: Costs related to the management of the County's health insurance program are allocated based on health insurance premiums paid by department during 2019.
- **Department Specific**: Costs related to outside professional service retained to support specific human resources related activities have been identified based on a review of activities performed during 2019 and allocated to the benefiting department.
- **General Government**: Costs related to coordination of the County's Civil Service Commission and activities associated with supporting the County Board and its committees are unallowable and have therefore been removed from further allocation.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 7
FISCAL 2019

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Human Resources Administration	Health Insurance Administration	General Government
Expenditures:					
Salaries & Wages	389,849.38		351,644.14	38,205.24	-
Fringe Benefits	121,271.38		109,386.78	11,884.60	-
Education & Training	1,866.00		1,866.00	-	-
Legal Services	47,394.62		47,394.62	-	-
Compensation Assessment	3,000.00		3,000.00	-	-
Recruitment Services	1,354.00		1,354.00	-	-
Employee Assistance Program	13,999.50		13,999.50	-	-
Other Professional Services	1,755.00		1,755.00	-	-
Computer Maint, Lic	1,459.99		1,459.99	-	-
Flex Spending Administration	19,389.25		19,389.25	-	-
Shredding	41.05		41.05	-	-
Sundry Contractual Services	367.00		367.00	-	-
Postage/Parcel Delivery	604.72		117.33	482.15	5.24
Office Supplies & Small Equipment	836.73		836.73	-	-
Membership Dues	1,720.00		1,720.00	-	-
Advertising	3,238.68		3,238.68	-	-
Recruiting Expense	1,648.00		-	-	1,648.00
Automobile Allowance	277.28		277.28	-	-
Meals	12.00		12.00	-	-
Lodging	656.00		656.00	-	-
Photo ID Supplies	304.79		304.79	-	-
Sundry Supplies & Expenditures	2,768.69		2,768.69	-	-
Co. Administration Services	309.52		-	-	309.52
Co. Flex Spending Admin	(4,640.14)		(4,640.14)	-	-
Co. Telephone Services	409.80		409.80	-	-
Fed Unemployment Insurance	(396.46)		(396.46)	-	-
Total Expenditures	\$ 609,496.78	\$ -	\$ 556,962.04	\$ 50,571.98	\$ 1,962.76
Cost Adjustments:					
Attorney Fee Recoupment	(96.50)		(96.50)		
Identification Cards	(94.80)		(94.80)		
Record Copying	(46.68)		(46.68)		
US Bank Rebate	(106.43)		(106.43)		
Class Fees	(330.00)		(330.00)		
Donation from Individuals	(3,577.96)		(3,577.96)		
Dental Admin Fees	(131.14)				
Prior Year Revenue	(1,157.43)				
Total Cost Adjustments	\$ (5,540.94)	\$ -	\$ (4,252.37)	\$ -	\$ -
General & Administrative Allocation	-	-	-	-	-
Disallowed / Capitalized	(674.19)				(1,962.76)

DEPARTMENT 7
FISCAL 2019

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Human Resources Administration	Health Insurance Administration	General Government
Incoming Costs					
1st Allocation					
Building Depreciation	21,857.25	-	19,973.30	1,813.57	70.39
Equipment Depreciation	288.80	-	263.91	23.96	0.93
Audit and Consulting Services	989.62	-	904.32	82.11	3.19
Insurance/Risk Management	1,899.46	-	1,735.74	157.60	6.12
County Treasurer	744.24	-	680.09	61.75	2.40
County Administrator	2,825.09	-	2,581.58	234.41	9.10
Total 1st Allocation	28,604.46	-	26,138.93	2,373.41	92.11
General & Administrative Allocation	-	-	-	-	-
Unallocated	(92.11)				(92.11)
Total 1st Tier Allocation	631,793.99	-	578,848.60	52,945.39	-
2nd Allocation					
Building Depreciation	6.91	-	6.32	0.57	0.02
Equipment Depreciation	0.01	-	0.01	0.00	0.00
Audit and Consulting Services	570.78	-	521.59	47.36	1.84
Insurance/Risk Management	145.56	-	133.01	12.08	0.47
County Treasurer	118.74	-	108.51	9.85	0.38
County Administrator	509.65	-	465.72	42.29	1.64
Human Resources	3,836.83	-	3,506.12	318.35	12.36
Facilities	45,593.27	-	41,663.42	3,783.03	146.82
Information Technology	9,712.39	-	8,875.24	805.87	31.28
Finance Department	6,466.79	-	5,909.39	536.57	20.82
Corporation Counsel	6,418.35	-	5,865.13	532.55	20.67
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	73,379.29	-	67,054.46	6,088.52	236.30
General & Administrative Allocation	-	-			
Unallocated	(236.30)				(236.30)
Total 2nd Tier Allocation	\$ 73,142.99	\$ -	\$ 67,054.46	\$ 6,088.52	\$ -
Total Incoming Costs	101,655.33	-	93,193.39	8,461.93	-
Total Allocated Cost	\$ 704,936.98	\$ -	\$ 645,903.06	\$ 59,033.92	\$ -

**DEPARTMENT 7
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS**

Department: Human Resources
Function: Human Resources Administration

Total 1st Tier Allocation \$ 578,848.60
Total 2nd Tier Allocation 67,054.46

Total Allocated Cost \$ 645,903.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	6	0.52%	3,001.81	-	3,001.81	-	3,001.81
County Administrator	1	0.09%	500.30	-	500.30	-	500.30
Human Resources	7	0.61%	3,502.11	-	3,502.11	-	3,502.11
Facilities	22	1.90%	11,006.63	-	11,006.63	1,290.64	12,297.27
Information Technology	13	1.12%	6,503.92	-	6,503.92	762.65	7,266.57
Finance Department	7	0.61%	3,502.11	-	3,502.11	410.66	3,912.77
Corporation Counsel	7	0.61%	3,502.11	-	3,502.11	410.66	3,912.77
Clerk of Courts	15	1.30%	7,504.52	-	7,504.52	879.98	8,384.50
Sheriff's Office	93	8.04%	46,528.02	-	46,528.02	5,455.87	51,983.90
Child Support	13	1.12%	6,503.92	-	6,503.92	762.65	7,266.57
Health & Human Services	187	16.16%	93,556.34	-	93,556.34	10,970.41	104,526.76
Clearview	448	38.72%	224,134.98	-	224,134.98	26,282.06	250,417.04
County Clerk	3	0.26%	1,500.90	-	1,500.90	176.00	1,676.90
Veterans Service	2	0.17%	1,000.60	-	1,000.60	117.33	1,117.93
Courts & Judicial	17	1.47%	8,505.12	-	8,505.12	997.31	9,502.43
Register in Probate	2	0.17%	1,000.60	-	1,000.60	117.33	1,117.93
Family Court Services	3	0.26%	1,500.90	-	1,500.90	176.00	1,676.90
District Attorney/Victim Witness	11	0.95%	5,503.31	-	5,503.31	645.32	6,148.63
Jail	115	9.94%	57,534.65	-	57,534.65	6,746.51	64,281.16
Medical Examiner	9	0.78%	4,502.71	-	4,502.71	527.99	5,030.70
Emergency Management	23	1.99%	11,506.93	-	11,506.93	1,349.30	12,856.23
Highway & Airport	101	8.73%	50,530.43	-	50,530.43	5,925.20	56,455.63
Land Resources & Parks	31	2.68%	15,509.34	-	15,509.34	1,818.62	17,327.97
Register of Deeds	6	0.52%	3,001.81	-	3,001.81	351.99	3,353.80
Land & Water Conservation	7	0.61%	3,502.11	-	3,502.11	410.66	3,912.77
UW Extension	8	0.69%	4,002.41	-	4,002.41	469.32	4,471.73
Total	1,157	100.00%	\$ 578,848.60	\$ -	\$ 578,848.60	\$ 67,054.46	\$ 645,903.06

Allocation Basis: Total Number of Employees by Department During 2019, Excluding County Board

Allocation Source: County Human Resources Records & Reports

DEPARTMENT 7
FISCAL 2019

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Health Insurance Administration

Total 1st Tier Allocation \$ 52,945.39
Total 2nd Tier Allocation \$ 6,088.52

Total Allocated Cost \$ 59,033.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	52,055.29	0.60%	317.64	-	317.64	-	317.64
County Administrator	15,716.37	0.18%	95.90	-	95.90	-	95.90
Human Resources	54,854.91	0.63%	334.72	-	334.72	-	334.72
Facilities	289,910.57	3.34%	1,769.01	-	1,769.01	206.35	1,975.36
Information Technology	171,372.84	1.98%	1,045.71	-	1,045.71	121.98	1,167.68
Finance Department	81,621.06	0.94%	498.05	-	498.05	58.09	556.14
Corporation Counsel	76,244.08	0.88%	465.24	-	465.24	54.27	519.50
Clerk of Courts	149,251.50	1.72%	910.72	-	910.72	106.23	1,016.95
Family Court Commissioner	6,953.57	0.08%	42.43	-	42.43	4.95	47.38
Sheriff's Office	1,011,459.28	11.66%	6,171.86	-	6,171.86	719.91	6,891.77
Child Support	123,433.15	1.42%	753.18	-	753.18	87.85	841.04
Health & Human Services	1,468,762.32	16.93%	8,962.29	-	8,962.29	1,045.40	10,007.69
Clearview	2,698,721.24	31.10%	16,467.41	-	16,467.41	1,920.84	18,388.25
County Clerk	34,691.15	0.40%	211.68	-	211.68	24.69	236.37
Courts & Judicial	75,696.27	0.87%	461.89	-	461.89	53.88	515.77
Family Court Services	30,485.54	0.35%	186.02	-	186.02	21.70	207.72
District Attorney/Victim Witness	118,431.32	1.36%	722.66	-	722.66	84.29	806.95
Jail	995,378.30	11.47%	6,073.73	-	6,073.73	708.47	6,782.20
Medical Examiner	30,496.53	0.35%	186.09	-	186.09	21.71	207.79
Emergency Management	15,248.26	0.18%	93.04	-	93.04	10.85	103.90
Highway & Airport	859,934.92	9.91%	5,247.26	-	5,247.26	612.07	5,859.33
Land Resources & Parks	205,070.95	2.36%	1,251.33	-	1,251.33	145.96	1,397.29
Register of Deeds	29,970.92	0.35%	182.88	-	182.88	21.33	204.21
Land & Water Conservation	50,400.03	0.58%	307.54	-	307.54	35.87	343.41
UW Extension	22,202.34	0.26%	135.48	-	135.48	15.80	151.28
Health Insurance	5,636.51	0.06%	34.39	-	34.39	4.01	38.41
Dental Insurance	2,818.20	0.03%	17.20	-	17.20	2.01	19.20
All Other Departments	7.52	0.00%	0.05	-	0.05	0.01	0.05
Total	8,676,824.94	100.00%	\$ 52,945.39	\$ -	\$ 52,945.39	\$ 6,088.52	\$ 59,033.92

Allocation Basis: County Share of Health Insurance Premiums Paid by Department During 2019

Allocation Source: County Finance Department Records and Reports

DEPARTMENT 7
FISCAL 2019

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Total	Human Resources Administration	Health Insurance Administration
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit and Consulting Services	-	-	-
Insurance/Risk Management	-	-	-
County Treasurer	3,319.45	3,001.81	317.64
County Administrator	596.20	500.30	95.90
Human Resources	3,836.83	3,502.11	334.72
Facilities	14,272.63	12,297.27	1,975.36
Information Technology	8,434.25	7,266.57	1,167.68
Finance Department	4,468.91	3,912.77	556.14
Corporation Counsel	4,432.27	3,912.77	519.50
Clerk of Courts	9,401.45	8,384.50	1,016.95
Family Court Commissioner	47.38	-	47.38
Sheriff's Office	58,875.67	51,983.90	6,891.77
Child Support	8,107.60	7,266.57	841.04
Health & Human Services	114,534.45	104,526.76	10,007.69
Clearview	268,805.29	250,417.04	18,388.25
County Clerk	1,913.27	1,676.90	236.37
Veterans Service	1,117.93	1,117.93	-
Courts & Judicial	10,018.20	9,502.43	515.77
Register in Probate	1,117.93	1,117.93	-
Family Court Services	1,884.62	1,676.90	207.72
District Attorney/Victim Witness	6,955.59	6,148.63	806.95
Jail	71,063.36	64,281.16	6,782.20
Medical Examiner	5,238.49	5,030.70	207.79
Emergency Management	12,960.13	12,856.23	103.90
Highway & Airport	62,314.96	56,455.63	5,859.33
Land Resources & Parks	18,725.26	17,327.97	1,397.29
Register of Deeds	3,558.01	3,353.80	204.21
Land & Water Conservation	4,256.18	3,912.77	343.41
UW Extension	4,623.01	4,471.73	151.28
County Library System	-	-	-
Worker's Compensation	-	-	-
Health Insurance	38.41	-	38.41
Dental Insurance	19.20	-	19.20
County Board	-	-	-
All Other Departments	0.05	-	0.05
Total	\$ 704,936.98	\$ 645,903.06	\$ 59,033.92

**DEPARTMENT 8
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
FACILITIES
NATURE AND EXTENT OF SERVICES**

The Facilities Department is responsible for the operation and maintenance of numerous County facilities. Services include maintenance, repair of mechanical systems, janitorial and housekeeping, interior and exterior painting, and grounds maintenance. Building related costs have been identified and allocated as follows:

- **Administration Building:** Costs associated with the personnel, utilities and other building related expenses are allocated to departments based on usable square footage of occupied space.
- **Law Enforcement Center:** Costs associated with personnel, utilities and other building related expenses are allocated to departments based on usable square footage of occupied space.
- **Henry Dodge Office Building:** Costs associated with personnel, utilities and other building related expenses are allocated to departments based on usable square footage of occupied space.
- **Highway Building:** Costs associated with personnel, utilities and other building related expenses are allocated to the benefiting department.
- **Courts Building:** Costs associated with the personnel, utilities and other building related expenses are allocated to departments based on usable square footage of occupied space.
- **Corrections Building:** Costs associated with personnel, utilities and other building related expenses are allocated to departments based on usable square footage of occupied space.
- **Legal Services Building:** Costs associated with personnel, utilities and other building related expenses are allocated to departments based on usable square footage of occupied space.

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 8
FISCAL 2019

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center	Henry Dodge Office Building
Expenditures:					
Salaries & Wages	1,104,581.14		1,104,581.14		
Fringe Benefits	482,733.84		482,733.84		
Water Services	28,024.50	-	1,174.37	489.30	3,437.00
Electricity Services	654,164.37	-	87,249.91	8,874.66	113,480.95
Sewer Services	94,871.97	-	2,972.31	1,559.68	10,073.95
Natural Gas Services	256,930.24	-	33,382.46	9,297.61	65,044.32
Mobile Services	2,466.37	-	453.51	209.17	359.97
Fire Protection Services	27,996.00	-	2,364.00	1,356.00	9,888.00
Ground Maintenance & Repair	28,548.35	-	5,459.48	1,912.50	12,948.46
Tree & Weed Control	8,332.50	-	3,172.50	-	5,160.00
Other Grounds Improvement Maint	5,977.00	-	-	-	5,977.00
Motor Vehicles	165.50	-	165.50	-	-
Machinery & Equipment Maint.	1,561.17	-	1,561.17	-	-
Furniture & Furnishings	2,560.54	-	1,611.38	-	240.65
Building Service Equipment Maint.	177,891.35	-	21,442.57	1,029.30	45,030.03
Building Maint. & Repair	206,316.50	-	23,645.09	43,817.23	26,953.82
Computer Maint, Lic.	854.91	-	854.91	-	-
Shredding	13.64	-	13.64	-	-
Refuse Collection	25,581.25	-	2,694.45	1,559.30	2,874.80
Laundry Service	1,791.86	-	358.38	-	358.37
Postage/Parcel Delivery	11.55	-	11.55	-	-
Office Supplies & Small Equipment	13,447.98	-	7,159.79	-	5,203.55
Mobile Components	931.04	-	931.04	-	-
Membership Dues	70.00	-	70.00	-	-
Registration Fees & Tuition	599.50	-	599.50	-	-
Advertising	951.00	-	951.00	-	-
Lodging	94.00	-	94.00	-	-
Household & Janitorial	51,897.86	-	3,586.38	-	9,661.03
Other Operating Supplies	7,460.89	-	1,729.97	-	1,553.63
Fuel	787.88	-	-	-	-
Motor Vehicle Parts	700.00	-	700.00	-	-
Machinery & Equipment Parts	38,356.99	-	5,210.68	1,143.42	5,678.65
Painting Supplies	2,181.13	-	210.15	-	312.29
Plumbing & Electrical Supplies	21,001.04	-	2,565.87	51.40	3,848.49
Grounds Supplies	6,082.85	-	1,760.59	-	1,975.28
Co. Financial Services	34,560.00	-	-	-	-
Co. Flex Spending Alloc	132.66	132.66	-	-	-
Co. Radio Maint. & Repair	198.27	-	118.96	49.57	-
Hwy Dept Services & Supplies	42,105.50	-	11,788.71	57.57	17,783.49
Co. Vehicle Fuel Services	2,366.42	-	2,366.42	-	-
Co. Telephone Services	686.48	-	496.66	48.33	-
Insurance on Buildings	36,874.78	-	-	3,029.85	-
Vehicles & Equipment Liability	664.00	-	664.00	-	-
General Liability Insurance	1,716.00	-	-	-	-
Boiler Ins/Equipment Failure	2,429.51	-	-	200.33	-

DEPARTMENT 8
FISCAL 2019

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center	Henry Dodge Office Building
Equipment & Vehicles	37.00	-	31.00	-	-
Capital Auto	38,967.00	-	38,967.00	-	-
Capital Buildings	45,303.50	-	-	-	8,870.00
Other Capital Improvement (non-capitalized)	158,914.39	-	-	-	-
Total Expenditures	\$ 3,620,892.22	\$ 132.66	\$ 1,855,903.88	\$ 74,685.22	\$ 356,713.73
Cost Adjustments:					
Other Equipment Sales	(9,809.49)	-	(9,809.49)	-	-
US Bank Rebate	(6,123.89)	-	(4,827.89)	-	-
Other Miscellaneous Revenue	(6,233.44)	-	(2,825.73)	-	-
Wage & Benefits Adjustment	(1,587,314.98)		(1,587,314.98)		
Salary & Fringe Benefits Allocation	1,587,314.98	(132.13)	231,823.51	45,702.33	321,313.73
Total Cost Adjustments	\$ (22,166.82)	\$ (132.13)	\$ (1,372,954.58)	\$ 45,702.33	\$ 321,313.73
General & Administrative Allocation	0.00	(0.53)	0.27	0.01	0.05
Disallowed / Capitalized	(243,184.89)	-	(38,967.00)	-	(8,870.00)
Incoming Costs					
1st Allocation					
Building Depreciation	49,028.51	-	7,159.90	1,411.52	9,923.82
Equipment Depreciation	14,273.55	-	2,084.44	410.93	2,889.10
Audit and Consulting Services	2,614.77	-	381.85	75.28	529.25
Insurance/Risk Management	(5,477.58)	7,561.63	-	(1,028.78)	-
County Treasurer	2,113.42	-	308.63	60.85	427.78
County Administrator	2,117.37	-	309.21	60.96	428.57
Human Resources	12,775.64	-	1,865.70	367.81	2,585.91
Total 1st Allocation	77,445.69	7,561.63	12,109.73	1,358.56	16,784.42
General & Administrative Allocation	(0.00)	(7,561.63)	1,104.27	217.70	1,530.54
Total 1st Tier Allocation	\$ 3,432,986.20	\$ -	\$ 457,196.57	\$ 121,963.82	\$ 687,472.48
2nd Allocation					
Building Depreciation	15.51	-	2.26	0.45	3.14
Equipment Depreciation	0.73	-	0.11	0.02	0.15
Audit and Consulting Services	1,438.16	-	210.02	41.40	291.10
Insurance/Risk Management	2,427.70	(3,351.37)	-	455.96	-
County Treasurer	337.05	-	49.22	9.70	68.22
County Administrator	381.30	-	55.68	10.98	77.18
Human Resources	1,496.98	-	218.61	43.10	303.00

**DEPARTMENT 8
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION**

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center	Henry Dodge Office Building
Facilities	95,770.92	-	13,985.95	2,757.23	19,384.90
Information Technology	12,651.82	-	1,847.61	364.24	2,560.84
Finance Department	38,781.50	-	5,663.47	1,116.51	7,849.73
Corporation Counsel	7,144.13	-	1,043.30	205.68	1,446.04
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	998.46	-	145.81	28.75	202.10
Total 2nd Allocation	161,444.26	(3,351.37)	23,222.05	5,034.02	32,186.40
General & Administrative Allocation	0.00	3,351.37	(489.42)	(96.49)	(678.35)
Total 2nd Tier Allocation	\$ 161,444.26	\$ -	\$ 22,732.63	\$ 4,937.54	\$ 31,508.05
Total Incoming Costs	238,889.95	-	35,946.63	6,513.80	49,823.02
Total Allocated Cost	\$ 3,594,430.46	\$ -	\$ 479,929.20	\$ 126,901.36	\$ 718,980.53

DEPARTMENT 8
FISCAL 2019

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Highway Building	Courts Building	Corrections Building	Legal Services Building
Expenditures:				
Salaries & Wages				
Fringe Benefits				
Water Services	-	4,433.00	17,731.94	758.89
Electricity Services	-	160,770.92	241,156.33	42,631.60
Sewer Services	-	14,036.00	64,153.50	2,076.53
Natural Gas Services	-	59,660.92	78,564.25	10,980.68
Mobile Services	-	232.28	1,060.61	150.83
Fire Protection Services	-	5,011.20	7,516.80	1,860.00
Ground Maintenance & Repair	-	731.93	7,437.67	58.31
Tree & Weed Control	-	-	-	-
Other Grounds Improvement Maint	-	-	-	-
Motor Vehicles	-	-	-	-
Machinery & Equipment Maint.	-	-	-	-
Furniture & Furnishings	-	-	663.54	44.97
Building Service Equipment Maint.	-	35,143.22	71,235.53	4,010.70
Building Maint. & Repair	-	44,229.44	42,012.70	25,658.22
Computer Maint, Lic.	-	-	-	-
Shredding	-	-	-	-
Refuse Collection	-	4,699.63	13,753.07	-
Laundry Service	-	358.37	358.37	358.37
Postage/Parcel Delivery	-	-	-	-
Office Supplies & Small Equipment	-	271.33	463.77	349.54
Mobile Components	-	-	-	-
Membership Dues	-	-	-	-
Registration Fees & Tuition	-	-	-	-
Advertising	-	-	-	-
Lodging	-	-	-	-
Household & Janitorial	-	12,322.46	24,732.16	1,595.83
Other Operating Supplies	-	1,705.41	2,376.44	95.44
Fuel	-	393.94	393.94	-
Motor Vehicle Parts	-	-	-	-
Machinery & Equipment Parts	-	5,487.22	18,703.20	2,133.82
Painting Supplies	-	681.44	490.14	487.11
Plumbing & Electrical Supplies	-	4,271.69	10,173.49	90.10
Grounds Supplies	-	729.67	1,541.62	75.69
Co. Financial Services	-	-	34,560.00	-
Co. Flex Spending Alloc	-	-	-	-
Co. Radio Maint. & Repair	-	-	-	29.74
Hwy Dept Services & Supplies	-	8,149.94	4,325.79	-
Co. Vehicle Fuel Services	-	-	-	-
Co. Telephone Services	-	20.31	91.28	29.90
Insurance on Buildings	-	13,157.71	20,687.22	-
Vehicles & Equipment Liability	-	-	-	-
General Liability Insurance	-	343.00	1,373.00	-
Boiler Ins/Equipment Failure	-	867.83	1,361.35	-

DEPARTMENT 8
FISCAL 2019

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Highway Building	Courts Building	Corrections Building	Legal Services Building
Equipment & Vehicles	-	-	-	6.00
Capital Auto	-	-	-	-
Capital Buildings	-	36,433.50	-	-
Other Capital Improvement (non-capitalized)	-	-	-	158,914.39
Total Expenditures	\$ -	\$ 414,142.36	\$ 666,917.71	\$ 252,396.66
Cost Adjustments:				
Other Equipment Sales	-	-	-	-
US Bank Rebate	-	-	-	(1,296.00)
Other Miscellaneous Revenue	-	-	(3,407.71)	-
Wage & Benefits Adjustment				
Salary & Fringe Benefits Allocation	2,208.06	209,838.05	699,672.22	76,889.21
Total Cost Adjustments	\$ 2,208.06	\$ 209,838.05	\$ 696,264.51	\$ 75,593.21
General & Administrative Allocation	-	0.06	0.10	0.04
Disallowed / Capitalized	-	(36,433.50)	-	(158,914.39)
Incoming Costs				
1st Allocation				
Building Depreciation	68.20	6,480.88	21,609.47	2,374.73
Equipment Depreciation	19.85	1,886.76	6,291.11	691.35
Audit and Consulting Services	3.64	345.64	1,152.47	126.65
Insurance/Risk Management	-	(4,566.46)	(7,443.97)	-
County Treasurer	2.94	279.36	931.50	102.37
County Administrator	2.95	279.89	933.24	102.56
Human Resources	17.77	1,688.76	5,630.90	618.80
Total 1st Allocation	115.34	6,394.83	29,104.72	4,016.45
General & Administrative Allocation	10.52	999.54	3,332.81	366.25
Total 1st Tier Allocation	\$ 2,333.92	\$ 594,941.34	\$ 1,395,619.85	\$ 173,458.22
2nd Allocation				
Building Depreciation	0.02	2.05	6.83	0.75
Equipment Depreciation	0.00	0.10	0.32	0.04
Audit and Consulting Services	2.00	190.10	633.87	69.66
Insurance/Risk Management	-	2,023.89	3,299.22	-
County Treasurer	0.47	44.55	148.56	16.33
County Administrator	0.53	50.40	168.06	18.47
Human Resources	2.08	197.88	659.80	72.51

DEPARTMENT 8
FISCAL 2019

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Highway Building	Courts Building	Corrections Building	Legal Services Building
Facilities	133.21	12,659.56	42,211.33	4,638.74
Information Technology	17.60	1,672.39	5,576.33	612.80
Finance Department	53.94	5,126.37	17,093.07	1,878.41
Corporation Counsel	9.94	944.35	3,148.80	346.03
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	1.39	131.98	440.07	48.36
Total 2nd Allocation	221.18	23,043.63	73,386.26	7,702.09
General & Administrative Allocation	(4.66)	(443.00)	(1,477.13)	(162.33)
Total 2nd Tier Allocation	\$ 216.52	\$ 22,600.62	\$ 71,909.13	\$ 7,539.76
Total Incoming Costs	342.38	29,994.99	104,346.66	11,922.47
Total Allocated Cost	\$ 2,550.44	\$ 617,541.96	\$ 1,467,528.98	\$ 180,997.98

**DEPARTMENT 8
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities
Function: Administration Building

Total 1st Tier Allocation \$ 457,196.57
Total 2nd Tier Allocation 22,732.63

Total Allocated Cost \$ 479,929.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,518.00	2.55%	11,644.31	-	11,644.31	-	11,644.31
County Administrator	1,036.00	1.74%	7,946.98	-	7,946.98	-	7,946.98
Human Resources	3,835.00	6.43%	29,417.62	-	29,417.62	-	29,417.62
Facilities	4,567.00	7.66%	35,032.66	-	35,032.66	-	35,032.66
Information Technology	8,472.00	14.21%	64,987.24	-	64,987.24	-	64,987.24
Finance Department	2,700.00	4.53%	20,711.23	-	20,711.23	-	20,711.23
Corporation Counsel	2,792.00	4.68%	21,416.95	-	21,416.95	1,693.69	23,110.64
County Clerk	2,098.00	3.52%	16,093.39	-	16,093.39	1,272.70	17,366.09
Veterans Service	516.00	0.87%	3,958.15	-	3,958.15	313.02	4,271.16
Medical Examiner	699.00	1.17%	5,361.91	-	5,361.91	424.03	5,785.94
Land Resources & Parks	6,841.00	11.48%	52,476.12	-	52,476.12	4,149.92	56,626.04
Register of Deeds	2,888.00	4.85%	22,153.35	-	22,153.35	1,751.93	23,905.28
Land & Water Conservation	2,125.00	3.57%	16,300.51	-	16,300.51	1,289.08	17,589.58
UW Extension	3,426.00	5.75%	26,280.25	-	26,280.25	2,078.29	28,358.54
County Board	2,449.00	4.11%	18,785.85	-	18,785.85	1,485.62	20,271.48
All Other Departments	2,358.00	3.96%	18,087.81	-	18,087.81	1,430.42	19,518.23
All Other Departments	11,282.00	18.93%	86,542.26	-	86,542.26	6,843.93	93,386.19
Total	59,602	100.00%	\$ 457,196.57	\$ -	\$ 457,196.57	\$ 22,732.63	\$ 479,929.20

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities and Finance departments

DEPARTMENT 8
FISCAL 2019

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 121,963.82
Total 2nd Tier Allocation 4,937.54

Total Allocated Cost \$ 126,901.36

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	608	2.55%	3,111.14	-	3,111.14	-	3,111.14
Sheriff's Office	4,616	19.37%	23,620.10	-	23,620.10	981.26	24,601.35
Jail	18,204	76.38%	93,149.97	-	93,149.97	3,869.76	97,019.73
Emergency Management	407	1.71%	2,082.62	-	2,082.62	86.52	2,169.14
Total	23,835	100.00%	\$ 121,963.82	\$ -	\$ 121,963.82	\$ 4,937.54	\$ 126,901.36

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities and Finance departments

**DEPARTMENT 8
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 687,472.48
Total 2nd Tier Allocation 31,508.05

Total Allocated Cost \$ 718,980.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	2,228	2.35%	16,175.65	-	16,175.65	-	16,175.65
Facilities	6,909	7.30%	50,160.49	-	50,160.49	-	50,160.49
Health & Human Services	53,817	56.83%	390,720.41	(407,280.89)	(16,560.48)	19,819.86	3,259.38
Clearview	20,278	21.41%	147,221.67	(85,461.30)	61,760.37	7,468.03	69,228.40
Medical Examiner	214	0.23%	1,553.68	-	1,553.68	78.81	1,632.49
All Other Departments	11,245	11.88%	81,640.58	-	81,640.58	4,141.34	85,781.92
Total	94,691.00	100.00%	\$ 687,472.48	\$ (492,742.19)	\$ 194,730.29	\$ 31,508.05	\$ 226,238.34

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities and Finance departments

DEPARTMENT 8
FISCAL 2019

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Highway Building

Total 1st Tier Allocation \$ 2,333.92
Total 2nd Tier Allocation 216.52

Total Allocated Cost \$ 2,550.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Highway & Airport	100.00	100.00%	2,333.92	(2,200.65)	133.27	216.52	349.79
Total	100.00	100.00%	\$ 2,333.92	\$ (2,200.65)	\$ 133.27	\$ 216.52	\$ 349.79

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

**DEPARTMENT 8
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities
Function: Courts Building

Total 1st Tier Allocation \$ 594,941.34
Total 2nd Tier Allocation 22,600.62

Total Allocated Cost \$ 617,541.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	563	0.86%	5,106.75	-	5,106.75	-	5,106.75
Information Technology	1,433	2.18%	12,998.18	-	12,998.18	498.05	13,496.23
Clerk of Courts	8,807	13.43%	79,884.87	-	79,884.87	3,060.94	82,945.81
Family Court Commissioner	1,961	2.99%	17,787.47	-	17,787.47	681.56	18,469.03
Sheriff's Office	2,322	3.54%	21,061.96	-	21,061.96	807.03	21,868.99
Child Support	5,983	9.12%	54,269.46	-	54,269.46	2,079.44	56,348.90
Courts & Judicial	20,397	31.10%	185,013.24	-	185,013.24	7,089.13	192,102.37
Register in Probate	1,750	2.67%	15,873.57	-	15,873.57	608.23	16,481.79
Family Court Services	924	1.41%	8,381.24	-	8,381.24	321.14	8,702.39
District Attorney/Victim Witness	7,300	11.13%	66,215.46	-	66,215.46	2,537.17	68,752.63
All Other Departments	14,150	21.57%	128,349.14	-	128,349.14	4,917.94	133,267.08
Total	65,590	100.00%	\$ 594,941.34	\$ -	\$ 594,941.34	\$ 22,600.62	\$ 617,541.96

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities and Finance departments

DEPARTMENT 8
FISCAL 2019

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Corrections Building

Total 1st Tier Allocation \$ 1,395,619.85
Total 2nd Tier Allocation 71,909.13

Total Allocated Cost \$ 1,467,528.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Jail	100.00	100.00%	1,395,619.85	-	1,395,619.85	71,909.13	1,467,528.98
Total	100.00	100.00%	\$ 1,395,619.85	\$ -	\$ 1,395,619.85	\$ 71,909.13	\$ 1,467,528.98

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 8
FISCAL 2019

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Legal Services Building

Total 1st Tier Allocation \$ 173,458.22
Total 2nd Tier Allocation 7,539.76

Total Allocated Cost \$ 180,997.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	273.00	1.36%	2,359.87	-	2,359.87	-	2,359.87
Information Technology	202.50	1.01%	1,750.45	-	1,750.45	77.14	1,827.59
Sheriff's Office	18,086.93	90.14%	156,347.03	-	156,347.03	6,889.72	163,236.75
Emergency Management	1,504.00	7.50%	13,000.88	-	13,000.88	572.91	13,573.78
Total	20,066.43	100.00%	\$ 173,458.22	\$ -	\$ 173,458.22	\$ 7,539.76	\$ 180,997.98

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities and Finance departments

DEPARTMENT 8
FISCAL 2019

DODGE COUNTY, WISCONSIN
FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities

Grantee Department	Total	Administration Building	Law Enforcement Center	Henry Dodge Office Building
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	11,644.31	11,644.31	-	-
County Administrator	7,946.98	7,946.98	-	-
Human Resources	45,593.27	29,417.62	-	16,175.65
Facilities	95,770.92	35,032.66	3,111.14	50,160.49
Information Technology	80,311.06	64,987.24	-	-
Finance Department	20,711.23	20,711.23	-	-
Corporation Counsel	23,110.64	23,110.64	-	-
Clerk of Courts	82,945.81	-	-	-
Family Court Commissioner	18,469.03	-	-	-
Sheriff's Office	209,707.09	-	24,601.35	-
Child Support	56,348.90	-	-	-
Health & Human Services	3,259.38	-	-	3,259.38
Clearview	69,228.40	-	-	69,228.40
County Clerk	17,366.09	17,366.09	-	-
Veterans Service	4,271.16	4,271.16	-	-
Courts & Judicial	192,102.37	-	-	-
Register in Probate	16,481.79	-	-	-
Family Court Services	8,702.39	-	-	-
District Attorney/Victim Witness	68,752.63	-	-	-
Jail	1,564,548.71	-	97,019.73	-
Medical Examiner	7,418.43	5,785.94	-	1,632.49
Emergency Management	15,742.92	-	2,169.14	-
Highway & Airport	349.79	-	-	-
Land Resources & Parks	56,626.04	56,626.04	-	-
Register of Deeds	23,905.28	23,905.28	-	-
Land & Water Conservation	17,589.58	17,589.58	-	-
UW Extension	28,358.54	28,358.54	-	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	20,271.48	20,271.48	-	-
All Other Departments	331,953.41	112,904.42	-	85,781.92
Total	\$ 3,099,487.62	\$ 479,929.20	\$ 126,901.36	\$ 226,238.34

DEPARTMENT 8
FISCAL 2019

DODGE COUNTY, WISCONSIN
FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities

Grantee Department	Highway Building	Courts Building	Corrections Building	Legal Services Building
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	-	-	-	-
County Administrator	-	-	-	-
Human Resources	-	-	-	-
Facilities	-	5,106.75	-	2,359.87
Information Technology	-	13,496.23	-	1,827.59
Finance Department	-	-	-	-
Corporation Counsel	-	-	-	-
Clerk of Courts	-	82,945.81	-	-
Family Court Commissioner	-	18,469.03	-	-
Sheriff's Office	-	21,868.99	-	163,236.75
Child Support	-	56,348.90	-	-
Health & Human Services	-	-	-	-
Clearview	-	-	-	-
County Clerk	-	-	-	-
Veterans Service	-	-	-	-
Courts & Judicial	-	192,102.37	-	-
Register in Probate	-	16,481.79	-	-
Family Court Services	-	8,702.39	-	-
District Attorney/Victim Witness	-	68,752.63	-	-
Jail	-	-	1,467,528.98	-
Medical Examiner	-	-	-	-
Emergency Management	-	-	-	13,573.78
Highway & Airport	349.79	-	-	-
Land Resources & Parks	-	-	-	-
Register of Deeds	-	-	-	-
Land & Water Conservation	-	-	-	-
UW Extension	-	-	-	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	-	-	-	-
All Other Departments	-	133,267.08	-	-
Total	\$ 349.79	\$ 617,541.96	\$ 1,467,528.98	\$ 180,997.98

**DEPARTMENT 9
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
NATURE AND EXTENT OF SERVICES**

The Dodge County Information Technology Department is responsible for the oversight and coordination of all information technology functions, including equipment purchases. The Department also includes a Project Director to oversee the implementation of a new enterprise financial system. Information Technology staff also manages additional enterprise wide systems. Telecommunications systems utilized by the County are also managed in this area.

Costs have been functionalized based on a review of financial data as well as an analysis of staff effort. Related costs are allocated as follows:

- **Information Technology Support:** Costs related to the systems and technology that supports the overall County infrastructure are allocated to departments based on the number of network devices.
- **Telecommunications Support:** Costs related to the management of the County's telecommunications systems are allocated to departments based on phone system charges during 2019.
- **Department/System Specific Support:** Costs related to specific services provided to departments have been analyzed and allocated directly to the benefiting department.

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

Ref: 2 CFR 200 Subpart E.

**DEPARTMENT 9
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION**

Department: Information Technology

Functions:	Total	General & Administrative	Information Technology Support	Tele- communications Support	Department Specific
Expenditures:					
Salaries & Wages	730,912.74	143,989.81	483,133.32	103,789.61	-
Fringe Benefits	299,881.40	59,076.64	198,221.61	42,583.16	-
Drug/Alcohol Test	94.00	94.00	-	-	-
Data Processing Services	64,800.29	-	29,700.29	-	35,100.00
Mobile Service	3,837.47	3,837.47	-	-	-
WATS Services	38,587.26	-	-	24,127.65	14,459.61
Long Distance Carrier	79.50	-	-	79.50	-
Internet Services	31,054.07	-	31,054.07	-	-
Fiber Ring Services	435.84	-	435.84	-	-
Computer Maint, Lic. & Repair	544,946.48	880.24	413,323.37	32,146.00	98,596.87
Banking Services	30.00	30.00	-	-	-
Postage/Parcel Delivery	40.68	40.68	-	-	-
Office Supplies & Small Equipment	206,613.52	942.60	205,670.92	-	-
Mobile Components	108.99	108.99	-	-	-
Membership Dues	403.00	403.00	-	-	-
Registration Fees & Tuition	13,273.32	13,273.32	-	-	-
Automobile Allowance	3,726.53	3,726.53	-	-	-
Commercial Travel	1,767.10	1,767.10	-	-	-
Meals	234.30	234.30	-	-	-
Lodging	489.08	489.08	-	-	-
Food, Vending Machine Supplies	46.31	21.05	25.26	-	-
Other Operating Supplies	67.10	67.10	-	-	-
Co. Telephone Admin	12,000.00	-	-	12,000.00	-
Co. Flex Spending Admin	132.66	132.66	-	-	-
Co. Parcel Delivery Service	87.31	87.31	-	-	-
Co. Telephone Services	1,183.11	1,183.11	-	-	-
Capital Shop Equipment	19,041.32	-	19,041.32	-	-
Computer Equipment	692,679.95	-	76,262.94	-	616,417.01
Total Expenditures	\$ 2,666,553.33	\$ 230,384.99	\$ 1,456,868.94	\$ 214,725.92	\$ 764,573.49
Cost Adjustments:					
Co. IT Services	(2,061.73)		(2,061.73)		
US Bank-Rebate	(18,259.75)		(18,259.75)		
Total Cost Adjustments	\$ (20,321.48)	\$ -	\$ (20,321.48)	\$ -	\$ -
Disallowed / Capitalized	(711,721.27)	-	(95,304.26)	-	(616,417.01)
General & Administrative Allocation	0.00	(230,384.99)	189,644.43	40,740.56	-

DEPARTMENT 9
FISCAL 2019

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Information Technology Support	Tele-communications Support	Department Specific
Incoming Costs					
1st Allocation					
Building Depreciation	43,651.13	-	26,104.10	3,847.45	13,699.59
Equipment Depreciation	508,318.78	-	303,983.03	44,803.64	159,532.10
Audit and Consulting Services	1,032.47	-	617.43	91.00	324.03
Insurance/Risk Management	8,815.02	-	5,271.53	776.96	2,766.53
County Treasurer	833.13	-	498.23	73.43	261.47
County Administrator	10,586.85	-	6,331.11	933.13	3,322.61
Human Resources	7,549.62	-	4,514.80	665.43	2,369.39
Facilities	79,735.87	-	47,683.37	7,027.99	25,024.52
Total 1st Allocation	660,522.88	-	395,003.60	58,219.04	207,300.24
General & Administrative Allocation					
Total 1st Tier Allocation	\$ 2,595,033.46	\$ -	\$ 1,925,891.22	\$ 313,685.52	\$ 355,456.72
2nd Allocation					
Building Depreciation	13.81	-	8.26	1.22	4.33
Equipment Depreciation	26.09	-	15.61	2.30	8.19
Audit and Consulting Services	565.74	-	338.32	49.86	177.55
Insurance/Risk Management	610.53	-	365.11	53.81	191.61
County Treasurer	132.87	-	79.46	11.71	41.70
County Administrator	1,906.49	-	1,140.11	168.04	598.34
Human Resources	884.63	-	529.02	77.97	277.63
Facilities	575.19	-	343.97	50.70	180.52
Information Technology	44,967.43	-	26,891.27	3,963.47	14,112.70
Finance Department	13,100.71	-	7,834.44	1,154.71	4,111.56
Corporation Counsel	3,415.56	-	2,042.56	301.05	1,071.95
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	2,058.78	-	1,231.18	181.46	646.13
Total 2nd Allocation	68,257.81	-	40,819.30	6,016.30	21,422.21
General & Administrative Allocation					
Total 2nd Tier Allocation	\$ 68,257.81	\$ -	\$ 40,819.30	\$ 6,016.30	\$ 21,422.21
Total Incoming Costs	728,780.69	-	435,822.90	64,235.34	228,722.45
Total Allocated Cost	\$ 2,663,291.27	\$ -	\$ 1,966,710.52	\$ 319,701.82	\$ 376,878.93

DEPARTMENT 9
FISCAL 2019

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Information Technology Support

Total 1st Tier Allocation \$ 1,925,891.22
Total 2nd Tier Allocation 40,819.30

Total Allocated Cost \$ 1,966,710.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	11.00	0.65%	12,476.33	-	12,476.33	-	12,476.33
County Administrator	2.00	0.12%	2,268.42	-	2,268.42	-	2,268.42
Human Resources	6.00	0.35%	6,805.27	-	6,805.27	-	6,805.27
Facilities	8.00	0.47%	9,073.69	-	9,073.69	-	9,073.69
Information Technology	45.00	2.65%	51,039.52	(12,000.00)	39,039.52	-	39,039.52
Finance Department	10.00	0.59%	11,342.12	-	11,342.12	-	11,342.12
Corporation Counsel	9.00	0.53%	10,207.90	-	10,207.90	227.34	10,435.24
Sheriff's Office	557.00	32.80%	631,755.84	-	631,755.84	14,069.52	645,825.36
Child Support	14.00	0.82%	15,878.96	-	15,878.96	353.63	16,232.59
Health & Human Services	172.00	10.13%	195,084.39	-	195,084.39	4,344.63	199,429.02
Clearview	485.00	28.56%	550,092.60	-	550,092.60	12,250.84	562,343.45
County Clerk	5.00	0.29%	5,671.06	-	5,671.06	126.30	5,797.36
Veterans Service	2.00	0.12%	2,268.42	-	2,268.42	50.52	2,318.94
Courts & Judicial	2.00	0.12%	2,268.42	-	2,268.42	50.52	2,318.94
Family Court Services	5.00	0.29%	5,671.06	-	5,671.06	126.30	5,797.36
District Attorney/Victim Witness	24.00	1.41%	27,221.08	-	27,221.08	606.23	27,827.30
Jail	165.00	9.72%	187,144.91	-	187,144.91	4,167.81	191,312.72
Medical Examiner	12.00	0.71%	13,610.54	-	13,610.54	303.11	13,913.65
Emergency Management	4.00	0.24%	4,536.85	-	4,536.85	101.04	4,637.88
Highway & Airport	40.00	2.36%	45,368.46	-	45,368.46	1,010.38	46,378.84
Land Resources & Parks	42.00	2.47%	47,636.89	-	47,636.89	1,060.90	48,697.78
Register of Deeds	15.00	0.88%	17,013.17	-	17,013.17	378.89	17,392.07
Land & Water Conservation	7.00	0.41%	7,939.48	-	7,939.48	176.82	8,116.30
UW Extension	21.00	1.24%	23,818.44	-	23,818.44	530.45	24,348.89
County Board	33.00	1.94%	37,428.98	-	37,428.98	833.56	38,262.54
All Other Departments	2.00	0.12%	2,268.42	-	2,268.42	50.52	2,318.94
Total	1,698.00	100.00%	\$ 1,925,891.22	\$ (12,000.00)	\$ 1,913,891.22	\$ 40,819.30	\$ 1,954,710.52

Allocation Basis: Total Number of Network Units Assigned by Department During 2019

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2019

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Tele-communications Support

Total 1st Tier Allocation \$ 313,685.52
Total 2nd Tier Allocation 6,016.30

Total Allocated Cost \$ 319,701.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	7	1.06%	3,316.92	(331.64)	2,985.28	-	2,985.28
County Administrator	1	0.15%	473.85	(116.09)	357.76	-	357.76
Human Resources	7	1.06%	3,316.92	(409.80)	2,907.12	-	2,907.12
Facilities	9	1.36%	4,264.61	(686.48)	3,578.13	-	3,578.13
Information Technology	15	2.27%	7,107.68	(1,179.77)	5,927.91	-	5,927.91
Finance Department	7	1.06%	3,316.92	(246.66)	3,070.26	-	3,070.26
Corporation Counsel	7	1.06%	3,316.92	(935.42)	2,381.50	68.37	2,449.86
Clerk of Courts	18	2.72%	8,529.21	(1,345.02)	7,184.19	175.80	7,359.99
Family Court Commissioner		0.00%	-	(178.61)	(178.61)	-	(178.61)
Sheriff's Office	91	13.75%	43,119.91	(6,808.95)	36,310.96	888.77	37,199.73
Child Support	22	3.32%	10,424.59	(2,028.35)	8,396.24	214.87	8,611.11
Health & Human Services	71	10.73%	33,643.01	(23,731.10)	9,911.91	693.44	10,605.35
Clearview	185	27.95%	87,661.36	(22,595.64)	65,065.72	1,806.84	66,872.56
County Clerk	7	1.06%	3,316.92	(128.35)	3,188.57	68.37	3,256.93
Veterans Service	3	0.45%	1,421.54	(225.76)	1,195.78	29.30	1,225.08
Courts & Judicial	19	2.87%	9,003.06	(1,176.52)	7,826.54	185.57	8,012.11
Register in Probate		0.00%	-	(825.87)	(825.87)	-	(825.87)
Family Court Services	6	0.91%	2,843.07	(726.49)	2,116.58	58.60	2,175.18
District Attorney/Victim Witness	28	4.23%	13,267.67	(2,161.13)	11,106.54	273.47	11,380.00
Jail	65	9.82%	30,799.94	(5,541.05)	25,258.89	634.84	25,893.72
Medical Examiner	2	0.30%	947.69	(499.34)	448.35	19.53	467.88
Emergency Management	3	0.45%	1,421.54	(169.65)	1,251.89	29.30	1,281.19
Highway & Airport	24	3.63%	11,372.28	(4,726.89)	6,645.39	234.40	6,879.80
Land Resources & Parks	29	4.38%	13,741.51	(4,879.68)	8,861.83	283.23	9,145.07
Register of Deeds	10	1.51%	4,738.45	(309.75)	4,428.70	97.67	4,526.37
Land & Water Conservation	8	1.21%	3,790.76	(363.30)	3,427.46	78.13	3,505.60
UW Extension	16	2.42%	7,581.52	(443.33)	7,138.19	156.27	7,294.46
County Board		0.00%	-	(38.78)	(38.78)	-	(38.78)
All Other Departments	2	0.30%	947.69	(3.34)	944.35	19.53	963.88
Total	662	100.00%	313,685.52	(82,812.76)	230,872.76	6,016.30	236,889.06

Allocation Basis: IP Phone Lines by Department During 2019

Allocation Source: Information Technology and Finance Department Records and Reports

DEPARTMENT 9
FISCAL 2019

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Department Specific

Total 1st Tier Allocation \$ 355,456.72
Total 2nd Tier Allocation 21,422.21

Total Allocated Cost \$ 376,878.93

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	24,270.00	16.38%	58,228.53	-	58,228.53	-	58,228.53
Finance Department	101,996.87	68.84%	244,710.68	-	244,710.68	17,637.10	262,347.78
Sheriff's Office	3,607.54	2.43%	8,655.20	-	8,655.20	623.81	9,279.01
Clearview	4,142.68	2.80%	9,939.11	-	9,939.11	716.34	10,655.45
Highway & Airport	3,321.09	2.24%	7,967.95	-	7,967.95	574.28	8,542.23
Land Resources & Parks	10,818.30	7.30%	25,955.24	-	25,955.24	1,870.68	27,825.92
Total	148,156.48	100.00%	355,456.72	-	355,456.72	21,422.21	376,878.93

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

DEPARTMENT 9
FISCAL 2019

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	Information Technology Support	Tele- communications Support	Department Specific
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	73,690.14	12,476.33	2,985.28	58,228.53
County Administrator	2,626.18	2,268.42	357.76	-
Human Resources	9,712.39	6,805.27	2,907.12	-
Facilities	12,651.82	9,073.69	3,578.13	-
Information Technology	44,967.43	39,039.52	5,927.91	-
Finance Department	276,760.15	11,342.12	3,070.26	262,347.78
Corporation Counsel	12,885.10	10,435.24	2,449.86	-
Clerk of Courts	7,359.99	-	7,359.99	-
Family Court Commissioner	(178.61)	-	(178.61)	-
Sheriff's Office	692,304.11	645,825.36	37,199.73	9,279.01
Child Support	24,843.71	16,232.59	8,611.11	-
Health & Human Services	210,034.36	199,429.02	10,605.35	-
Clearview	639,871.46	562,343.45	66,872.56	10,655.45
County Clerk	9,054.29	5,797.36	3,256.93	-
Veterans Service	3,544.02	2,318.94	1,225.08	-
Courts & Judicial	10,331.05	2,318.94	8,012.11	-
Register in Probate	(825.87)	-	(825.87)	-
Family Court Services	7,972.54	5,797.36	2,175.18	-
District Attorney/Victim Witness	39,207.31	27,827.30	11,380.00	-
Jail	217,206.44	191,312.72	25,893.72	-
Medical Examiner	14,381.54	13,913.65	467.88	-
Emergency Management	5,919.07	4,637.88	1,281.19	-
Highway & Airport	61,800.87	46,378.84	6,879.80	8,542.23
Land Resources & Parks	85,668.77	48,697.78	9,145.07	27,825.92
Register of Deeds	21,918.43	17,392.07	4,526.37	-
Land & Water Conservation	11,621.89	8,116.30	3,505.60	-
UW Extension	31,643.35	24,348.89	7,294.46	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	38,223.76	38,262.54	(38.78)	-
All Other Departments	3,282.83	2,318.94	963.88	-
Total	\$ 2,568,478.51	\$ 1,954,710.52	\$ 236,889.06	\$ 376,878.93

**DEPARTMENT 10
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Finance Department is responsible for maintaining the central accounting system of Dodge County and its departments consistent with generally accepted accounting practices. Activities include general accounting and financial reporting, processing accounts payable, processing employee payroll, managing the County's purchasing and procurement systems, and preparing the County's annual audit. The Finance Department also assists the County Administrator in developing the County's budget.

Costs for the Finance Department have been identified based on employee completed Personnel Activity Reports (PARs) and are allocated as follows:

- **General Accounting and Financial Reporting:** Costs associated with overseeing the general accounting practices and systems of the County, including financial reporting, are allocated based on the total number of accounting transactions processed by department in 2019.
- **Payroll:** Costs associated with payroll processing are allocated to all departments based on the number of payroll checks issued during 2019.
- **Accounts Payable:** Costs associated with the processing of vendor payments, including the imaging of related documents are allocated based on the total number of accounts payable transactions processed by department during 2019. The Highway Department and Clearview Health Care Center enter their own accounts payable transactions. Therefore, their transactions have been weighted at a 90% reduction to reflect the lower amount of effort required of the Finance Department.
- **Department Specific:** Costs associated with providing specialized direct support to various departments/programs have been identified and allocated based on direct effort devoted during 2019.
- **General Government:** Cost associated with support of the County Board, its Finance Committee and other outside activities are considered unallowable and are removed from further allocation.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 10
FISCAL 2019

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll	Accounts Payable
Expenditures:					
Salaries & Wages	450,713.88	55,888.52	213,187.67	60,395.66	58,592.80
Fringe Benefits	151,201.47	18,748.98	71,518.30	20,261.00	19,656.19
Drug/Alcohol Test Fees	47.00	47.00			
Mobile Service	243.32	243.32			
Computer Maint, Licenses	3,333.84	3,333.84			
Printing Services	215.00	215.00			
Shredding	98.64	98.64			
Postage/Parcel Delivery	3,439.44	3,439.44			
Office Supplies & Small Equipment	3,330.10	3,330.10			
Mobile Components	96.99	96.99			
Books, Films, Tapes, Disks	2,400.00	2,400.00			
Membership Dues	2,446.77	2,446.77			
Registration Fees & Tuition	1,239.00	1,239.00			
Automobile Allowance	1,216.71	1,216.71			
Commercial Travel	333.99	333.99			
Meals	172.24	172.24			
Lodging	1,144.05	1,144.05			
Co. Telephone Services	246.66	246.66			
Transfer to Special Revenue	900.00				
Total Expenditures	\$ 622,819.10	\$ 94,641.25	\$ 284,705.96	\$ 80,656.66	\$ 78,249.00
Cost Adjustments:					
Payroll Deduction Fee	(900.00)			(900.00)	
County Auditor Service	(700.00)		(700.00)		
US Bank Rebate	(183.37)				(183.37)
Transfer from Audit (Chapter 3)	6,202.00			6,202.00	
Total Cost Adjustments	\$ 4,418.63	\$ -	\$ (700.00)	\$ 5,302.00	\$ (183.37)
Disallowed / Capitalized	(47,046.97)				
General & Administrative Allocation	(0.00)	(94,641.25)	51,101.96	14,477.09	14,044.93
Incoming Costs					
1st Allocation					
Building Depreciation	9,638.94	-	5,195.72	1,471.94	1,428.00
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	896.51	-	483.25	136.90	132.82
Insurance/Risk Management	1,607.13	-	866.30	245.42	238.09
County Treasurer	398.32	-	214.71	60.83	59.01

DEPARTMENT 10
FISCAL 2019

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll	Accounts Payable
County Administrator	2,542.00	-	1,370.22	388.18	376.59
Human Resources	4,000.16	-	2,156.22	610.85	592.62
Facilities	20,711.23	-	11,164.06	3,162.76	3,068.35
Information Technology	259,123.05	13,260.61	-	82,077.98	163,784.46
Total 1st Allocation	298,917.33	13,260.61	21,450.48	88,154.86	169,679.94
General & Administrative Allocation	0.00	(13,260.61)	7,147.92	2,024.99	1,964.55
Unallocated	(4,020.42)				
Total 1st Tier Allocation	\$ 875,087.68	\$ -	\$ 363,706.32	\$ 190,615.60	\$ 263,755.05
2nd Allocation					
Building Depreciation	3.05	-	1.64	0.47	0.45
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	523.40	-	282.13	79.93	77.54
Insurance/Risk Management	128.30	-	69.16	19.59	19.01
County Treasurer	63.53	-	34.25	9.70	9.41
County Administrator	458.31	-	247.05	69.99	67.90
Human Resources	468.75	-	252.67	71.58	69.45
Facilities	-	-	-	-	-
Information Technology	17,637.10	902.58	-	5,586.60	11,147.92
Finance Department	4,355.95	-	2,348.01	665.19	645.33
Corporation Counsel	9,421.16	-	5,078.33	1,438.68	1,395.73
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	33,059.55	902.58	8,313.23	7,941.73	13,432.74
General & Administrative Allocation	-	(902.58)	486.52	137.83	133.72
Unallocated	(1,237.09)				
Total 2nd Tier Allocation	\$ 31,822.47	\$ -	\$ 8,799.75	\$ 8,079.56	\$ 13,566.46
Total Incoming Costs	326,719.38	-	37,398.16	98,259.41	185,210.94
Total Allocated Cost	\$ 906,910.15	\$ -	\$ 372,506.07	\$ 198,695.15	\$ 277,321.50

DEPARTMENT 10
FISCAL 2019

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Expenditures:		
Salaries & Wages	33,352.83	29,296.40
Fringe Benefits	11,188.91	9,828.10
Drug/Alcohol Test Fees		
Mobile Service		
Computer Maint, Licenses		
Printing Services		
Shredding		
Postage/Parcel Delivery		
Office Supplies & Small Equipment		
Mobile Components		
Books, Films, Tapes, Disks		
Membership Dues		
Registration Fees & Tuition		
Automobile Allowance		
Commercial Travel		
Meals		
Lodging		
Co. Telephone Services		
Transfer to Special Revenue		900.00
Total Expenditures	\$ 44,541.74	\$ 40,024.50
Cost Adjustments:		
Payroll Deduction Fee		
County Auditor Service		
US Bank Rebate		
Transfer from Audit (Chapter 3)		
Total Cost Adjustments	\$ -	\$ -
Disallowed / Capitalized		(47,046.97)
General & Administrative Allocation	7,994.81	7,022.47
Incoming Costs		
1st Allocation		
Building Depreciation	812.86	730.42
Equipment Depreciation	-	-
Audit and Consulting Services	75.60	67.94
Insurance/Risk Management	135.53	121.79
County Treasurer	33.59	30.18

DEPARTMENT 10
FISCAL 2019

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
County Administrator	214.37	192.63
Human Resources	337.34	303.13
Facilities	1,746.60	1,569.46
Information Technology	-	-
Total 1st Allocation	3,355.89	3,015.55
General & Administrative Allocation	1,118.28	1,004.87
Unallocated		(4,020.42)
Total 1st Tier Allocation	\$ 57,010.71	\$ -
2nd Allocation		
Building Depreciation	0.26	0.23
Equipment Depreciation	-	-
Audit and Consulting Services	44.14	39.66
Insurance/Risk Management	10.82	9.72
County Treasurer	5.36	4.81
County Administrator	38.65	34.73
Human Resources	39.53	35.52
Facilities	-	-
Information Technology	-	-
Finance Department	367.34	330.09
Corporation Counsel	794.50	713.92
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	1,300.59	1,168.69
General & Administrative Allocation	76.12	68.40
Unallocated		(1,237.09)
Total 2nd Tier Allocation	\$ 1,376.70	\$ -
Total Incoming Costs	5,850.87	-
Total Allocated Cost	\$ 58,387.42	\$ -

DEPARTMENT 10
FISCAL 2019

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: General Accounting & Financial Reporting

Total 1st Tier Allocation \$ 363,706.32
Total 2nd Tier Allocation 8,799.75

Total Allocated Cost \$ 372,506.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	12	0.01%	44.72	-	44.72	-	44.72
Insurance/Risk Management	161	0.16%	600.05	-	600.05	-	600.05
County Treasurer	544	0.56%	2,027.49	-	2,027.49	-	2,027.49
County Administrator	268	0.27%	998.83	-	998.83	-	998.83
Human Resources	675	0.69%	2,515.72	-	2,515.72	-	2,515.72
Facilities	2,808	2.88%	10,465.40	-	10,465.40	-	10,465.40
Information Technology	1,140	1.17%	4,248.78	-	4,248.78	-	4,248.78
Finance Department	519	0.53%	1,934.31	-	1,934.31	-	1,934.31
Corporation Counsel	566	0.58%	2,109.48	-	2,109.48	54.46	2,163.94
Clerk of Courts	2,490	2.55%	9,280.22	-	9,280.22	239.57	9,519.79
Family Court Commissioner	216	0.22%	805.03	-	805.03	20.78	825.81
Sheriff's Office	6,445	6.60%	24,020.49	-	24,020.49	620.10	24,640.59
Child Support	1,088	1.11%	4,054.97	-	4,054.97	104.68	4,159.65
Health & Human Services	25,386	26.01%	94,613.51	-	94,613.51	2,442.49	97,056.00
Clearview	19,674	20.16%	73,324.91	-	73,324.91	1,892.92	75,217.83
County Clerk	851	0.87%	3,171.67	-	3,171.67	81.88	3,253.55
Veterans Service	363	0.37%	1,352.90	-	1,352.90	34.93	1,387.83
Courts & Judicial	1,499	1.54%	5,586.77	-	5,586.77	144.23	5,730.99
Register in Probate	338	0.35%	1,259.72	-	1,259.72	32.52	1,292.24
Family Court Services	438	0.45%	1,632.42	-	1,632.42	42.14	1,674.57
District Attorney/Victim Witness	1,106	1.13%	4,122.06	-	4,122.06	106.41	4,228.47
Jail	4,133	4.24%	15,403.67	-	15,403.67	397.65	15,801.33
Medical Examiner	1,462	1.50%	5,448.87	-	5,448.87	140.67	5,589.53
Emergency Management	941	0.96%	3,507.10	-	3,507.10	90.54	3,597.64
Highway & Airport	11,418	11.70%	42,554.84	-	42,554.84	1,098.57	43,653.41
Land Resources & Parks	5,424	5.56%	20,215.22	(1,001.31)	19,213.91	521.87	19,735.78
Register of Deeds	1,997	2.05%	7,442.81	-	7,442.81	192.14	7,634.95
Land & Water Conservation	647	0.66%	2,411.37	-	2,411.37	62.25	2,473.62
UW Extension	781	0.80%	2,910.78	-	2,910.78	75.14	2,985.93
County Library System	132	0.14%	491.96	-	491.96	12.70	504.66
Worker's Compensation	256	0.26%	954.11	-	954.11	24.63	978.74
Health Insurance	186	0.19%	693.22	-	693.22	17.90	711.12
Dental Insurance	330	0.34%	1,229.91	-	1,229.91	31.75	1,261.66
County Board	1,276	1.31%	4,755.65	-	4,755.65	122.77	4,878.42
All Other Departments	2,017	2.07%	7,517.35	-	7,517.35	194.06	7,711.41
Total	97,587	100.00%	\$ 363,706.32	\$ (1,001.31)	\$ 362,705.01	\$ 8,799.75	\$ 371,504.76

Allocation Basis: Total Number of Payroll, Accounts Payable, Receipt, and Journal Entry Transactions Processed by Department During 2019

Allocation Source: County Financial Records and Reports

**DEPARTMENT 10
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 190,615.60
Total 2nd Tier Allocation 8,079.56

Total Allocated Cost \$ 198,695.15

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	108	0.44%	833.60	-	833.60	-	833.60
County Administrator	26	0.11%	200.68	-	200.68	-	200.68
Human Resources	182	0.74%	1,404.76	-	1,404.76	-	1,404.76
Facilities	572	2.32%	4,414.97	-	4,414.97	-	4,414.97
Information Technology	300	1.21%	2,315.54	-	2,315.54	-	2,315.54
Finance Department	159	0.64%	1,227.24	-	1,227.24	-	1,227.24
Corporation Counsel	182	0.74%	1,404.76	-	1,404.76	62.98	1,467.74
Clerk of Courts	350	1.42%	2,701.47	-	2,701.47	121.11	2,822.58
Sheriff's Office	2,193	8.88%	16,926.63	-	16,926.63	758.85	17,685.48
Child Support	299	1.21%	2,307.83	-	2,307.83	103.46	2,411.29
Health & Human Services	4,059	16.44%	31,329.31	-	31,329.31	1,404.55	32,733.87
Clearview	8,561	34.67%	66,077.91	-	66,077.91	2,962.40	69,040.31
County Clerk	78	0.32%	602.04	-	602.04	26.99	629.03
Veterans Service	52	0.21%	401.36	-	401.36	17.99	419.35
Courts & Judicial	281	1.14%	2,168.89	-	2,168.89	97.24	2,266.13
Register in Probate	52	0.21%	401.36	-	401.36	17.99	419.35
Family Court Services	78	0.32%	602.04	-	602.04	26.99	629.03
District Attorney/Victim Witness	258	1.04%	1,991.37	-	1,991.37	89.28	2,080.64
Jail	2,698	10.92%	20,824.46	-	20,824.46	933.60	21,758.06
Medical Examiner	154	0.62%	1,188.65	-	1,188.65	53.29	1,241.94
Emergency Management	148	0.60%	1,142.34	-	1,142.34	51.21	1,193.55
Highway & Airport	1,996	8.08%	15,406.09	-	15,406.09	690.68	16,096.77
Land Resources & Parks	556	2.25%	4,291.48	-	4,291.48	192.40	4,483.87
Register of Deeds	108	0.44%	833.60	-	833.60	37.37	870.97
Land & Water Conservation	164	0.66%	1,265.83	-	1,265.83	56.75	1,322.58
UW Extension	113	0.46%	872.19	-	872.19	39.10	911.29
County Board	969	3.92%	7,479.21	-	7,479.21	335.31	7,814.51
Total	24,696	100.00%	\$ 190,615.60	\$ -	\$ 190,615.60	\$ 8,079.56	\$ 198,695.15

Allocation Basis: Total Payroll Advances Processed by Department During 2019

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2019

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Accounts Payable

Total 1st Tier Allocation \$ 263,755.05
Total 2nd Tier Allocation 13,566.46

Total Allocated Cost \$ 277,321.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	12.00	0.06%	157.50	-	157.50	-	157.50
Insurance/Risk Management	4.00	0.02%	52.50	-	52.50	-	52.50
County Treasurer	113.00	0.56%	1,483.16	-	1,483.16	-	1,483.16
County Administrator	50.00	0.25%	656.26	-	656.26	-	656.26
Human Resources	194.00	0.97%	2,546.30	-	2,546.30	-	2,546.30
Facilities	1,821.00	9.06%	23,901.13	-	23,901.13	-	23,901.13
Information Technology	498.00	2.48%	6,536.39	-	6,536.39	-	6,536.39
Finance Department	91.00	0.45%	1,194.40	-	1,194.40	-	1,194.40
Corporation Counsel	125.00	0.62%	1,640.66	-	1,640.66	97.95	1,738.61
Clerk of Courts	1,440.00	7.17%	18,900.40	-	18,900.40	1,128.44	20,028.83
Family Court Commissioner	14.00	0.07%	183.75	-	183.75	10.97	194.72
Sheriff's Office	1,650.00	8.21%	21,656.71	-	21,656.71	1,293.00	22,949.70
Child Support	256.00	1.27%	3,360.07	-	3,360.07	200.61	3,560.68
Health & Human Services	8,202.00	40.82%	107,653.51	-	107,653.51	6,427.38	114,080.89
Clearview	402.80	2.00%	5,286.86	-	5,286.86	315.65	5,602.51
County Clerk	152.00	0.76%	1,995.04	-	1,995.04	119.11	2,114.15
Veterans Service	66.00	0.33%	866.27	-	866.27	51.72	917.99
Courts & Judicial	866.00	4.31%	11,366.49	-	11,366.49	678.63	12,045.12
Register in Probate	17.00	0.08%	223.13	-	223.13	13.32	236.45
Family Court Services	55.00	0.27%	721.89	-	721.89	43.10	764.99
District Attorney/Victim Witness	284.00	1.41%	3,727.58	-	3,727.58	222.55	3,950.13
Jail	596.00	2.97%	7,822.66	-	7,822.66	467.05	8,289.71
Medical Examiner	236.00	1.17%	3,097.57	-	3,097.57	184.94	3,282.50
Emergency Management	250.00	1.24%	3,281.32	-	3,281.32	195.91	3,477.23
Highway & Airport	816.40	4.06%	10,715.48	-	10,715.48	639.76	11,355.24
Land Resources & Parks	943.00	4.69%	12,377.14	-	12,377.14	738.97	13,116.10
Register of Deeds	63.00	0.31%	826.89	-	826.89	49.37	876.26
Land & Water Conservation	104.00	0.52%	1,365.03	-	1,365.03	81.50	1,446.53
UW Extension	240.00	1.19%	3,150.07	-	3,150.07	188.07	3,338.14
County Library System	54.00	0.27%	708.76	-	708.76	42.32	751.08
Worker's Compensation	21.00	0.10%	275.63	-	275.63	16.46	292.09
Health Insurance	8.00	0.04%	105.00	-	105.00	6.27	111.27
Dental Insurance	10.00	0.05%	131.25	-	131.25	7.84	139.09
County Board	94.00	0.47%	1,233.78	-	1,233.78	73.66	1,307.44
All Other Departments	347.00	1.73%	4,554.47	-	4,554.47	271.92	4,826.39
Total	20,095.20	100.00%	\$ 263,755.05	\$ -	\$ 263,755.05	\$ 13,566.46	\$ 277,321.50

Allocation Basis: Total Accounts Payable Transactions Processed by Department During 2019, with a Reduced Weighting of 90% Applied to Clearview and Highway to Reflect Lower Effort

Allocation Source: County Clerk and Finance Department Records and Reports

DEPARTMENT 10
FISCAL 2019

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Department Specific

Total 1st Tier Allocation \$ 57,010.71
Total 2nd Tier Allocation \$ 1,376.70

Total Allocated Cost \$ 58,387.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	16,569.34	49.11%	27,997.31	-	27,997.31	-	27,997.31
Child Support	1,510.79	4.48%	2,552.79	-	2,552.79	121.13	2,673.92
Health & Human Services	5,482.71	16.25%	9,264.17	-	9,264.17	439.59	9,703.76
Clearview	5,482.71	16.25%	9,264.17	-	9,264.17	439.59	9,703.76
Highway & Airport	4,694.47	13.91%	7,932.27	-	7,932.27	376.39	8,308.67
Total	33,740.02	100.00%	\$ 57,010.71	\$ -	\$ 57,010.71	\$ 1,376.70	\$ 58,387.42

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed Personnel Activity Reports for 2019

DEPARTMENT 10
FISCAL 2019

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	General Accounting & Financial Reporting	Payroll	Purchasing
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	28,199.54	44.72	-	-
Insurance/Risk Management	652.55	600.05	-	-
County Treasurer	4,344.24	2,027.49	833.60	-
County Administrator	1,855.78	998.83	200.68	-
Human Resources	6,466.79	2,515.72	1,404.76	-
Facilities	38,781.50	10,465.40	4,414.97	-
Information Technology	13,100.71	4,248.78	2,315.54	-
Finance Department	4,355.95	1,934.31	1,227.24	-
Corporation Counsel	5,370.29	2,163.94	1,467.74	-
Clerk of Courts	32,371.21	9,519.79	2,822.58	-
Family Court Commissioner	1,020.54	825.81	-	-
Sheriff's Office	65,275.77	24,640.59	17,685.48	-
Child Support	12,805.55	4,159.65	2,411.29	-
Health & Human Services	253,574.52	97,056.00	32,733.87	-
Clearview	159,564.41	75,217.83	69,040.31	-
County Clerk	5,996.74	3,253.55	629.03	-
Veterans Service	2,725.17	1,387.83	419.35	-
Courts & Judicial	20,042.24	5,730.99	2,266.13	-
Register in Probate	1,948.05	1,292.24	419.35	-
Family Court Services	3,068.59	1,674.57	629.03	-
District Attorney/Victim Witness	10,259.25	4,228.47	2,080.64	-
Jail	45,849.10	15,801.33	21,758.06	-
Medical Examiner	10,113.97	5,589.53	1,241.94	-
Emergency Management	8,268.42	3,597.64	1,193.55	-
Highway & Airport	79,414.08	43,653.41	16,096.77	-
Land Resources & Parks	37,335.75	19,735.78	4,483.87	-
Register of Deeds	9,382.18	7,634.95	870.97	-
Land & Water Conservation	5,242.72	2,473.62	1,322.58	-
UW Extension	7,235.36	2,985.93	911.29	-
County Library System	1,255.74	504.66	-	-
Worker's Compensation	1,270.83	978.74	-	-
Health Insurance	822.39	711.12	-	-
Dental Insurance	1,400.75	1,261.66	-	-
County Board	14,000.37	4,878.42	7,814.51	-
All Other Departments	12,537.81	7,711.41	-	-
Total	\$ 905,908.84	\$ 371,504.76	\$ 198,695.15	\$ -

DEPARTMENT 10
FISCAL 2019

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Accounts Payable	Department Specific
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	157.50	27,997.31
Insurance/Risk Management	52.50	-
County Treasurer	1,483.16	-
County Administrator	656.26	-
Human Resources	2,546.30	-
Facilities	23,901.13	-
Information Technology	6,536.39	-
Finance Department	1,194.40	-
Corporation Counsel	1,738.61	-
Clerk of Courts	20,028.83	-
Family Court Commissioner	194.72	-
Sheriff's Office	22,949.70	-
Child Support	3,560.68	2,673.92
Health & Human Services	114,080.89	9,703.76
Clearview	5,602.51	9,703.76
County Clerk	2,114.15	-
Veterans Service	917.99	-
Courts & Judicial	12,045.12	-
Register in Probate	236.45	-
Family Court Services	764.99	-
District Attorney/Victim Witness	3,950.13	-
Jail	8,289.71	-
Medical Examiner	3,282.50	-
Emergency Management	3,477.23	-
Highway & Airport	11,355.24	8,308.67
Land Resources & Parks	13,116.10	-
Register of Deeds	876.26	-
Land & Water Conservation	1,446.53	-
UW Extension	3,338.14	-
County Library System	751.08	-
Worker's Compensation	292.09	-
Health Insurance	111.27	-
Dental Insurance	139.09	-
County Board	1,307.44	-
All Other Departments	4,826.39	-
Total	\$ 277,321.50	\$ 58,387.42

**DEPARTMENT 11
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
NATURE AND EXTENT OF SERVICES**

The Corporation Counsel serves as the County's legal representative for departments and the County Board of Supervisors. The office reviews and prepares contracts and agreements, drafts ordinances, and provides legal opinions to departments. Additionally, the Corporation Counsel represents the Human Services and Health Departments in matters of guardianships, protective placements, civil commitments, and other hearings related to medical assistance.

Related costs have been identified based on an analysis of time and effort by department as provided by the Corporation Counsel's staff for legal support services provided during 2019. Services of a General Governmental nature have been appropriately excluded from further allocation.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 11
FISCAL 2019

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	General Government
Expenditures:				
Salaries & Wages	444,157.78		444,157.78	-
Fringe Benefits	149,714.34		149,714.34	-
Legal Services	4,606.03		-	4,606.03
Other Professional Services	2,220.96		-	2,220.96
Mobile Service	309.02		309.02	-
Furniture & Furnishings	495.00		495.00	-
Computer Main, Lic	1,120.53		1,120.53	-
Printing Services	1,288.30		1,288.30	-
Computer Time Share	2,287.62		2,287.62	-
Shredding	159.13		159.13	-
Postage/Parcel Delivery	3,717.97		3,717.97	-
Office Supplies & Small Equipment	2,654.84		2,654.84	-
Printing & Duplication	40.40		40.40	-
Newspapers & Periodical	694.00		694.00	-
Books, Films, Tapes, Disks	267.26		267.26	-
Membership Dues	1,851.73		1,851.73	-
Registration Fees & Tuition	580.00		580.00	-
Automobile Allowance	1,725.77		1,725.77	-
Meals	3.96		3.96	-
Lodging	541.42		541.42	-
Court Filing Fee	15.40		15.40	-
Co. Flex Spending Admin	88.44		88.44	-
Co. Paper Serving Service	130.00		130.00	-
Co. Telephone Services	935.42		935.42	-
Total Expenditures	\$ 619,605.32	\$ -	\$ 612,778.33	\$ 6,826.99
Cost Adjustments:				
Corp Counsel Fees	(6,884.33)		(6,884.33)	-
Corp Counsel Service	(3,835.36)		(3,835.36)	-
US Bank Rebate	(140.84)		(140.84)	-
Total Cost Adjustments	\$ (10,860.53)	\$ -	\$ (10,860.53)	\$ -
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	(6,826.99)			(6,826.99)
Incoming Costs				
1st Allocation				
Building Depreciation	9,967.38		9,967.38	-
Equipment Depreciation	3,080.40		3,080.40	-

DEPARTMENT 11
FISCAL 2019

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	General Government
Audit and Consulting Services	455.17		455.17	-
Insurance/Risk Management	1,630.82		1,630.82	-
County Treasurer	546.81		546.81	-
County Administrator	1,834.28		1,834.28	-
Human Resources	3,967.35		3,967.35	-
Facilities	21,416.95		21,416.95	-
Information Technology	12,589.40		12,589.40	-
Finance Department	5,154.90		5,154.90	-
Total 1st Allocation	60,643.46	-	60,643.46	-
General & Administrative Allocation				
Unallocated	-			-
Total 1st Tier Allocation	\$ 662,561.26	\$ -	\$ 662,561.26	\$ -
2nd Allocation				
Building Depreciation	3.15		3.15	-
Equipment Depreciation	0.16		0.16	-
Audit and Consulting Services	245.08		245.08	-
Insurance/Risk Management	129.70		129.70	-
County Treasurer	87.23		87.23	-
County Administrator	329.96		329.96	-
Human Resources	464.92		464.92	-
Facilities	1,693.69		1,693.69	-
Information Technology	295.70		295.70	-
Finance Department	215.39		215.39	-
Corporation Counsel	29,475.03		29,475.03	-
Clerk of Courts	-		-	-
Family Court Commissioner	-		-	-
Sheriff's Office	42.87		42.87	-
Total 2nd Allocation	32,982.88	-	32,982.88	-
General & Administrative Allocation				
Unallocated	-			-
Total 2nd Tier Allocation	\$ 32,982.88	\$ -	\$ 32,982.88	\$ -
Total Incoming Costs	93,626.35	-	93,626.35	-
Total Allocated Cost	\$ 695,544.15	\$ -	\$ 695,544.15	\$ -

DEPARTMENT 11
FISCAL 2019

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Legal Services & Support

Total 1st Tier Allocation \$ 662,561.26
Total 2nd Tier Allocation \$ 32,982.88

Total Allocated Cost \$ 695,544.15

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance/Risk Management	1,928.92	0.52%	3,415.56	-	3,415.56	-	3,415.56
County Treasurer	7,659.34	2.05%	13,562.48	-	13,562.48	-	13,562.48
County Administrator	9,001.62	2.41%	15,939.27	-	15,939.27	-	15,939.27
Human Resources	3,624.73	0.97%	6,418.35	-	6,418.35	-	6,418.35
Facilities	4,034.61	1.08%	7,144.13	-	7,144.13	-	7,144.13
Information Technology	1,928.92	0.52%	3,415.56	-	3,415.56	-	3,415.56
Finance Department	5,320.55	1.42%	9,421.16	-	9,421.16	-	9,421.16
Corporation Counsel	16,645.87	4.45%	29,475.03	-	29,475.03	-	29,475.03
Clerk of Courts	1,695.82	0.45%	3,002.81	-	3,002.81	172.61	3,175.42
Sheriff's Office	40,938.08	10.94%	72,489.52	-	72,489.52	4,167.03	76,656.55
Child Support	642.97	0.17%	1,138.51	-	1,138.51	65.45	1,203.96
Health & Human Services	195,241.27	52.18%	345,715.93	-	345,715.93	19,873.32	365,589.25
Clearview	13,826.22	3.70%	24,482.24	-	24,482.24	1,407.35	25,889.59
County Clerk	3,214.86	0.86%	5,692.59	-	5,692.59	327.24	6,019.82
Courts & Judicial	33,631.29	8.99%	59,551.31	-	59,551.31	3,423.28	62,974.59
Jail	4,034.61	1.08%	7,144.13	-	7,144.13	410.68	7,554.81
Medical Examiner	642.97	0.17%	1,138.51	-	1,138.51	65.45	1,203.96
Emergency Management	7,432.38	1.99%	13,160.60	-	13,160.60	756.53	13,917.13
Highway & Airport	2,981.76	0.80%	5,279.84	-	5,279.84	303.51	5,583.35
Land Resources & Parks	8,820.69	2.36%	15,618.90	-	15,618.90	897.84	16,516.74
Land & Water Conservation	1,285.95	0.34%	2,277.05	-	2,277.05	130.89	2,407.94
County Library System	642.97	0.17%	1,138.51	-	1,138.51	65.45	1,203.96
County Board	8,358.65	2.23%	14,800.76	-	14,800.76	850.81	15,651.57
All Other Departments	642.97	0.17%	1,138.51	-	1,138.51	65.45	1,203.96
Total	374,178.02	100.00%	\$ 662,561.26	\$ -	\$ 662,561.26	\$ 32,982.88	\$ 695,544.15

Allocation Basis: Analysis of Legal Services Provided by Office Attorneys by Department During 2019

Allocation Source: Corporation Counsel Staff Analysis

DEPARTMENT 11
FISCAL 2019

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Legal Services & Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	3,415.56	3,415.56
County Treasurer	13,562.48	13,562.48
County Administrator	15,939.27	15,939.27
Human Resources	6,418.35	6,418.35
Facilities	7,144.13	7,144.13
Information Technology	3,415.56	3,415.56
Finance Department	9,421.16	9,421.16
Corporation Counsel	29,475.03	29,475.03
Clerk of Courts	3,175.42	3,175.42
Family Court Commissioner	-	-
Sheriff's Office	76,656.55	76,656.55
Child Support	1,203.96	1,203.96
Health & Human Services	365,589.25	365,589.25
Clearview	25,889.59	25,889.59
County Clerk	6,019.82	6,019.82
Veterans Service	-	-
Courts & Judicial	62,974.59	62,974.59
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	7,554.81	7,554.81
Medical Examiner	1,203.96	1,203.96
Emergency Management	13,917.13	13,917.13
Highway & Airport	5,583.35	5,583.35
Land Resources & Parks	16,516.74	16,516.74
Register of Deeds	-	-
Land & Water Conservation	2,407.94	2,407.94
UW Extension	-	-
County Library System	1,203.96	1,203.96
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	15,651.57	15,651.57
All Other Departments	1,203.96	1,203.96
Total	\$ 695,544.15	\$ 695,544.15

**DEPARTMENT 12
FISCAL 2019**

DODGE COUNTY, WISCONSIN

CLERK OF COURTS

NATURE AND EXTENT OF SERVICES

The Clerk of Courts of Dodge County performs the duties normally associated with that office. Costs associated with the Clerk of Courts office's normal duties are considered "General Government" and have been properly disallowed.

The Clerk of Courts Office also has a cooperative agreement with the Child Support Program to provide specific direct services, which are billed monthly. These monthly billings have been reconciled with the cooperative agreement amounts and have been used as the basis for allocation of indirect costs. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 12
FISCAL 2019

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	623,781.35		52,151.25	571,630.10
Fringe Benefits	248,223.70		20,752.75	227,470.95
Drug/Alcohol Test Fees	47.00	47.00		-
Computer Maint, License	817.00	817.00		-
Printing Services	1,917.00	1,917.00		-
Shredding	800.22	800.22		-
Jury Compensation	35,300.00	-		35,300.00
Postage/Parcel Delivery	18,708.33	14,287.15		4,421.18
Office Supplies & Small Equipment	12,398.55	12,123.60		274.95
Membership Dues	80.00	80.00		-
Registration Fees & Tuition	295.00	295.00		-
Mileage Allowance	16,661.16	-		16,661.16
Automobile Allowance	127.60	127.60		-
Meals	4,014.89	-		4,014.89
Lodging	252.00	252.00		-
Jury Transport	5,161.20	-		5,161.20
Flex Spending Admin	132.66	132.66		-
Telephone Services	1,345.02	1,345.02		-
Total Expenditures	\$ 970,062.68	\$ 32,224.25	\$ 72,904.00	\$ 864,934.43
Cost Adjustments:				
County Ordinance Forfeiture	(224,593.46)			(224,593.46)
County Share Fines & Forfeitures	(98,805.48)			(98,805.48)
Circuit Court Fees	(112,904.69)			(112,904.69)
Circuit & Municipal Court Cost	(99,653.50)			(99,653.50)
Occupational Driver License	(200.00)			(200.00)
Non-Sufficient Fund Fees	(202.50)			(202.50)
Municipal Filing Fees	(10,520.00)			(10,520.00)
State Inmate Ct Processing	(10,513.22)			(10,513.22)
Interest on Court Savings	(3,730.61)			(3,730.61)
US Bank Rebate	(469.90)			(469.90)
Total Cost Adjustments	\$ (561,593.36)	\$ -	\$ -	\$ (561,593.36)
General & Administrative Allocation	-	(32,224.25)	2,694.11	29,530.14
Disallowed / Capitalized	(332,871.21)			(332,871.21)
Incoming Costs				
1st Allocation				
Building Depreciation	73,471.23	-	5,711.37	67,759.85
Equipment Depreciation	-	-	-	-

DEPARTMENT 12
FISCAL 2019

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Audit and Consulting Services	1,720.89	-	133.78	1,587.11
Insurance/Risk Management	1,953.68	-	151.87	1,801.81
County Treasurer	3,679.07	-	286.00	3,393.07
County Administrator	1,551.20	-	120.58	1,430.61
Human Resources	8,415.24	-	654.17	7,761.07
Facilities	79,884.87	-	6,209.95	73,674.92
Information Technology	7,184.19	-	558.47	6,625.72
Finance Department	30,882.08	-	2,400.66	28,481.43
Corporation Counsel	3,002.81	-	233.43	2,769.38
Total 1st Allocation	211,745.25	-	16,460.27	195,284.98
General & Administrative Allocation	-	-	-	-
Unallocated	(195,284.98)			(195,284.98)
Total 1st Tier Allocation	\$ 92,058.38	\$ -	\$ 92,058.38	\$ -
2nd Allocation				
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	12,652.95	-	983.59	11,669.36
Building Depreciation	23.24	-	1.81	21.43
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	902.67	-	70.17	832.50
Insurance/Risk Management	186.97	-	14.53	172.44
County Treasurer	587.11	-	45.64	541.47
County Administrator	278.61	-	21.66	256.96
Human Resources	986.21	-	76.66	909.55
Facilities	3,060.94	-	237.95	2,822.99
Information Technology	175.80	-	13.67	162.13
Finance Department	1,489.12	-	115.76	1,373.36
Corporation Counsel	172.61	-	13.42	159.20
Total 2nd Allocation	20,516.25	-	1,594.86	18,921.39
General & Administrative Allocation	-	-	-	-
Unallocated	(18,921.39)			(18,921.39)
Total 2nd Tier Allocation	\$ 1,594.86	\$ -	\$ 1,594.86	\$ -
Total Incoming Costs	18,055.13	-	18,055.13	-
Total Allocated Cost	\$ 93,653.24	\$ -	\$ 93,653.24	\$ 0.00

DEPARTMENT 12
FISCAL 2019

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 92,058.38
Total 2nd Tier Allocation 1,594.86
Total Allocated Cost \$ 93,653.24

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	92,058.38	(72,904.00)	19,154.38	1,594.86	20,749.24
Total	100	100.00%	\$ 92,058.38	\$ (72,904.00)	\$ 19,154.38	\$ 1,594.86	\$ 20,749.24

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 12
FISCAL 2019

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Clerk of Courts

Grantee Department	Total	Child Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	-	-
County Administrator	-	-
Human Resources	-	-
Facilities	-	-
Information Technology	-	-
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Child Support	20,749.24	20,749.24
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
District Attorney/Victim Witness	-	-
Jail	-	-
Medical Examiner	-	-
Emergency Management	-	-
Highway & Airport	-	-
Land Resources & Parks	-	-
Register of Deeds	-	-
Land & Water Conservation	-	-
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	-	-
All Other Departments	-	-
Total	\$ 20,749.24	\$ 20,749.24

**DEPARTMENT 13
FISCAL 2019**

**DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
NATURE AND EXTENT OF SERVICES**

The Dodge County Family Court Commissioner performs the duties typically assigned to this office. Costs associated with the Family Court Commissioner's normal duties are considered "General Government" and have been properly disallowed from further allocation.

The Family Court Commissioner also has a cooperative agreement with the Child Support Program to provide specific direct services, which are billed monthly. These monthly billings have been reconciled with the cooperative agreement amounts and have been used as the basis for allocation of indirect costs. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 13
FISCAL 2019

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Family Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	34,820.90		4,899.58	29,921.32
Fringe Benefits	12,274.62		2,667.42	9,607.20
Court Commissioner	340.00			340.00
Postage/Parcel Delivery	205.93	205.93		
Automobile Allowance	321.32	321.32		
Co. Telephone Services	178.61	178.61		
Total Expenditures	\$ 48,141.38	\$ 705.86	\$ 7,567.00	\$ 39,868.52
General & Administrative Allocation	-	(705.86)	99.32	606.54
Disallowed / Capitalized	(40,475.06)			(40,475.06)
Incoming Costs				
1st Allocation				
Building Depreciation	16,359.38	-	2,609.68	13,749.70
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	363.62	-	58.00	305.61
Insurance/Risk Management	-	-	-	-
County Treasurer	76.86	-	12.26	64.60
County Administrator	846.37	-	135.01	711.36
Human Resources	42.43	-	6.77	35.66
Facilities	17,787.47	-	2,837.49	14,949.98
Information Technology	(178.61)	-	(28.49)	(150.12)
Finance Department	988.78	-	157.73	831.05
Corporation Counsel	-	-	-	-
Clerk of Courts	-	-	-	-
Total 1st Allocation	36,286.30	-	5,788.46	30,497.84
General & Administrative Allocation	-			
Unallocated	(30,497.84)			(30,497.84)
Total 1st Tier Allocation	\$ 13,454.78	\$ -	\$ 13,454.78	\$ -
2nd Allocation				
Building Depreciation	5.17	-	0.83	4.35

DEPARTMENT 13
FISCAL 2019

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Family Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	211.91	-	33.80	178.11
Insurance/Risk Management	-	-	-	-
County Treasurer	12.27	-	1.96	10.31
County Administrator	152.14	-	24.27	127.87
Human Resources	4.95	-	0.79	4.16
Facilities	681.56	-	108.72	572.84
Information Technology	-	-	-	-
Finance Department	31.75	-	5.07	26.69
Corporation Counsel	-	-	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	2,817.35	-	449.43	2,367.92
Total 2nd Allocation	3,917.11	-	624.86	3,292.25
General & Administrative Allocation				
Unallocated	(3,292.25)			(3,292.25)
Total 2nd Tier Allocation	\$ 624.86	\$ -	\$ 624.86	\$ -
Total Incoming Costs	6,413.32	-	6,413.32	-
Total Allocated Cost	\$ 14,079.64	\$ -	\$ 14,079.64	\$ -

DEPARTMENT 13
FISCAL 2019

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
FUNCTIONAL COST ALLOCATIONS

Department: Family Court Commissioner
Function: Child Support

Total 1st Tier Allocation \$ 13,454.78
Total 2nd Tier Allocation \$ 624.86

Total Allocated Cost \$ 14,079.64

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	13,454.78	(7,567.00)	5,887.78	624.86	6,512.64
Total	100	100.00%	\$ 13,454.78	\$ (7,567.00)	\$ 5,887.78	\$ 624.86	\$ 6,512.64

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
FISCAL 2019

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Family Court Commissioner

Grantee Department	Total	Child Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	-	-
County Administrator	-	-
Human Resources	-	-
Facilities	-	-
Information Technology	-	-
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Child Support	6,512.64	6,512.64
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
District Attorney/Victim Witness	-	-
Jail	-	-
Medical Examiner	-	-
Emergency Management	-	-
Highway & Airport	-	-
Land Resources & Parks	-	-
Register of Deeds	-	-
Land & Water Conservation	-	-
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	-	-
All Other Departments	-	-
	6,512.64	6,512.64

**DEPARTMENT 14
FISCAL 2019**

DODGE COUNTY, WISCONSIN

SHERIFF'S OFFICE

NATURE AND EXTENT OF SERVICES

The Dodge Sheriff's Office is the lead law enforcement agency in the County and is responsible for the statutory duties associated with this function, including operations of the County Jail. The normal law enforcement services of the Sheriff's Office are considered "General Government" and have been properly disallowed from further allocation.

The Sheriff's Office also provides services such as process service, security, and radio maintenance to various County departments. These services include support of the Child Support Program under a cooperative agreement. These services and those for other departments have been identified based on direct services which have been billed. Amounts previously direct billed have been appropriately offset against allocated costs.

Cost related to security at the County Justice Center have been identified based on financial records. These costs have been allocated to benefiting departments based on usable square footage of occupied space in the Justice Center.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 14
FISCAL 2019

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security	General Government
Expenditures:					
Salaries & Wages	5,474,112.77	490,559.75	44,092.08	117,310.99	4,822,149.95
Fringe Benefits	2,054,020.24	175,613.19	26,480.57	12,930.65	1,838,995.83
Uniform Allowance	45,618.89	1,723.87		1,788.13	42,106.89
Drug/Alcohol Test Fees	702.00	-		-	702.00
Physical Exams	7,150.00	-		-	7,150.00
Other Professional Services	138,705.43	122,233.01		-	16,472.42
Mobile Service	56,557.81	3,326.43		-	53,231.38
Internet Services	739.39	-		-	739.39
Teletype Services	14,856.00	-		-	14,856.00
Motor Vehicles	167,851.81	573.72	3,245.00	-	164,033.09
Machinery & Equipment Maintenance	618.58	-		-	618.58
Other Syst Softw Support	78,924.53	1,886.19		-	77,038.34
Spillman Software Maintenance	106,896.36	21,379.27		-	85,517.09
Printing Services	1,315.00	37.00		-	1,278.00
Trainers & Speakers	250.00	-		-	250.00
Shredding	1,383.90	379.60		-	1,004.30
Blood Testing	6,527.20	-		-	6,527.20
Sundry Contractual Services	9,452.00	-		-	9,452.00
Postage/Parcel Delivery	4,490.14	-		-	4,490.14
Office Supplies & Small Equipment	53,804.73	620.28		-	53,184.45
Mobile Components	259.37	19.99		-	239.38
Membership Dues	1,765.00	520.00		-	1,245.00
Registration Fees & Tuition	21,640.30	750.00		-	20,890.30
Advertising	812.19	-		-	812.19
Automobile Allowance	848.82	22.20		-	826.62
Commercial Travel	767.79	-		-	767.79
Meals	2,009.33	267.24		-	1,742.09
Lodging	13,981.04	771.00		-	13,210.04
Prisoner Transport	4,598.50	-		-	4,598.50
Chemistry, Lab/Medical	414.44	-		-	414.44
Firearm Supplies	21,946.85	300.00		150.00	21,496.85
Other Operating Supplies	73,588.04	990.72		298.50	72,298.82
Fuel	6,671.78	522.10		-	6,149.68
Motor Vehicle Parts	16,621.87	706.00		-	15,915.87
Radio Repair Parts	1,031.14	-		-	1,031.14
Returned Check Fee	30.00	-		-	30.00
Co. Flex Spending Alloc.	707.52	-		-	707.52
Co. Radio Maint & Repair	376.70	-		376.70	-
Hwy Dept Services & Supplies	1,309.86	-		-	1,309.86
Co. Vehicle Fuel Service	141,104.25	4,030.01		-	137,074.24
Co. Telephone Services	6,808.95	455.90		-	6,353.05
Insurance on Buildings	3,869.93	3,869.93		-	-
Vehicles, Equipment Liab Ins.	33,901.00	4,611.00		-	29,290.00
General Liability Ins.	32,300.00	1,628.00		2,016.00	28,656.00
Boiler Ins./Equipment Failure	246.51	246.51		-	-
Equipment & Vehicles	1,000.00	1,000.00		-	-

DEPARTMENT 14
FISCAL 2019

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security	General Government
Employee Bonds	1,377.00	1,377.00		-	-
K9 Mortality Insurance	1,134.00	-		-	1,134.00
Vehicle Rental	5,865.75	-		-	5,865.75
License & Permits	100.00	-		100.00	-
Grants-Municipal	18,246.64	-		-	18,246.64
Automotive Equipment	146,224.00	-		-	146,224.00
Other Capital Equipment	19,605.42	8,499.42		-	11,106.00
Total Expenditures	\$ 8,805,140.77	\$ 848,919.33	\$ 73,817.65	\$ 134,970.97	\$ 7,747,432.82
Cost Adjustments:					
Fed Forfeiture Contraband	(4,913.70)	-		-	(4,913.70)
Bullet Proof Vest	(5,539.61)	-		-	(5,539.61)
Equipment/Service	(3,843.00)	-		-	(3,843.00)
Grant Revenues	(92,922.21)	-		-	(92,922.21)
Sheriff Court Costs	(7,324.85)	-		-	(7,324.85)
Fees for Service	(3,693.83)	-		-	(3,693.83)
Restitution	(5,107.56)	-		-	(5,107.56)
Civil Process Fees	(64,719.53)	-		-	(64,719.53)
Salvage Vehicle Insp	(240.00)	-		-	(240.00)
Other Sheriff Services	(32,348.28)	-		-	(32,348.28)
Correctional Investigations	(77,668.11)	-		-	(77,668.11)
Sheriff Dept Services	5,820.00	-		-	5,820.00
Co. Deductible	(2,500.00)	-		-	(2,500.00)
Interest	(765.00)	-		-	(765.00)
Vehicle & Equipment Sales	(37,547.00)	-		-	(37,547.00)
Ins Recovery	(9,619.15)	-		-	(9,619.15)
Donations	(61,795.99)	-		-	(61,795.99)
Prior Year Revenue	(2,103.77)	-		-	(2,103.77)
US Bank Rebates	(4,740.72)	-		-	(4,740.72)
Other Miscellaneous Revenue	(2,816.94)	-		-	(2,816.94)
Total Cost Adjustments	\$ (414,389.25)	\$ -	\$ -	\$ -	\$ (414,389.25)
General & Administrative Allocation	-	(840,419.91)	7,797.40	14,257.06	818,365.46
Disallowed / Capitalized	(8,159,908.45)	(8,499.42)			(8,151,409.03)
Incoming Costs					
1st Allocation					
Building Depreciation	154,699.82	-	1,368.71	3,641.58	149,689.54
Equipment Depreciation	628,681.64	-	5,562.27	14,798.93	608,320.44
Audit and Consulting Services	4,198.83	-	37.15	98.84	4,062.84
Insurance/Risk Management	2,760.29	-	24.42	64.98	2,670.89

DEPARTMENT 14
FISCAL 2019

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security	General Government
County Treasurer	6,559.02	-	58.03	154.40	6,346.59
County Administrator	7,472.90	-	66.12	175.91	7,230.88
Human Resources	52,699.88	-	466.26	1,240.54	50,993.08
Facilities	201,029.08	-	1,778.61	4,732.15	194,518.32
Information Technology	676,722.00	-	5,987.31	15,929.78	654,804.91
Finance Department	62,603.82	-	553.89	1,473.67	60,576.26
Corporation Counsel	72,489.52	-	641.35	1,706.38	70,141.79
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Total 1st Allocation	1,869,916.82	-	16,544.12	44,017.15	1,809,355.54
General & Administrative Allocation	-				
Unallocated	(1,809,355.54)				(1,809,355.54)
Total 1st Tier Allocation	\$ 291,404.34	\$ 0.00	\$ 98,159.17	\$ 193,245.17	\$ (0.00)
2nd Allocation					
Building Depreciation	48.93	-	0.43	1.15	47.34
Equipment Depreciation	32.27	-	0.29	0.76	31.23
Audit and Consulting Services	2,177.22	-	19.26	51.25	2,106.70
Insurance/Risk Management	4,794.01	-	42.42	112.85	4,638.75
County Treasurer	1,046.28	-	9.26	24.63	1,012.39
County Administrator	1,341.73	-	11.87	31.58	1,298.27
Human Resources	6,175.79	-	54.64	145.38	5,975.77
Facilities	8,678.00	-	76.78	204.28	8,396.95
Information Technology	15,582.10	-	137.86	366.80	15,077.44
Finance Department	2,671.95	-	23.64	62.90	2,585.42
Corporation Counsel	4,167.03	-	36.87	98.09	4,032.07
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	3,336.00	-	-	3,336.00	-
Total 2nd Allocation	50,051.32	-	413.31	4,435.66	45,202.34
General & Administrative Allocation					
Unallocated	(45,202.34)				(45,202.34)
Total 2nd Tier Allocation	\$ 4,848.98	\$ -	\$ 413.31	\$ 4,435.66	\$ -
Total Incoming Costs	65,410.25	-	16,957.44	48,452.81	-
Total Allocated Cost	\$ 296,253.32	\$ 0.00	\$ 98,572.49	\$ 197,680.83	\$ (0.00)

DEPARTMENT 14
FISCAL 2019

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Departmental Support Services

Total 1st Tier Allocation \$ 98,159.17
Total 2nd Tier Allocation 413.31
Total Allocated Cost \$ 98,572.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	574.97	0.78%	764.57	(574.97)	189.60	-	189.60
Corporation Counsel	130.00	0.18%	172.87	(130.00)	42.87	-	42.87
Child Support	29,184.00	39.54%	38,807.48	(29,184.00)	9,623.48	164.98	9,788.46
Health & Human Services	3,194.20	4.33%	4,247.49	(3,194.20)	1,053.29	18.06	1,071.35
Jail	1,526.64	2.07%	2,030.05	(1,526.64)	503.41	8.63	512.04
Emergency Management	20,956.51	28.39%	27,866.96	(20,956.51)	6,910.45	118.47	7,028.92
Highway & Airport	18,186.33	24.64%	24,183.31	(18,186.33)	5,996.98	102.81	6,099.79
Land Resources & Parks	65.00	0.09%	86.43	(65.00)	21.43	0.37	21.80
Total	73,817.65	100.00%	\$ 98,159.17	\$ (73,817.65)	\$ 24,341.52	\$ 413.31	\$ 24,754.84

Allocation Basis: Direct Allocation to Benefiting Department Based on Service Charges During 2019

Allocation Source: Monthly Child Support Expenditure Reports and County Financial Records & Reports

DEPARTMENT 14
FISCAL 2019

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Courthouse Security

Total 1st Tier Allocation \$ 193,245.17
Total 2nd Tier Allocation \$ 4,435.66

Total Allocated Cost \$ 197,680.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	563	0.42%	808.86	-	808.86	-	808.86
Information Technology	1,433	1.07%	2,058.78	-	2,058.78	-	2,058.78
Clerk of Courts	8,807	6.55%	12,652.95	-	12,652.95	-	12,652.95
Family Court Commissioner	1,961	1.46%	2,817.35	-	2,817.35	-	2,817.35
Sheriff's Office	2,322	1.73%	3,336.00	-	3,336.00	-	3,336.00
Child Support	5,983	4.45%	8,595.73	-	8,595.73	222.23	8,817.96
Courts & Judicial	20,397	15.16%	29,304.21	-	29,304.21	757.61	30,061.82
Register in Probate	1,750	1.30%	2,514.21	-	2,514.21	65.00	2,579.21
Family Court Services	924	0.69%	1,327.50	-	1,327.50	34.32	1,361.82
District Attorney/Victim Witness	7,300	5.43%	10,487.85	-	10,487.85	271.14	10,759.00
Jail	68,917	51.24%	99,012.52	-	99,012.52	2,559.79	101,572.31
All Other Departments	14,150	10.52%	20,329.20	-	20,329.20	525.57	20,854.77
Total	134,507	100.00%	\$ 193,245.17	\$ -	\$ 193,245.17	\$ 4,435.66	\$ 197,680.83

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities and Finance departments

DEPARTMENT 14
FISCAL 2019

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Sheriff's Office

Grantee Department	Total	Departmental Support Services	Courthouse Security
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit and Consulting Services	-	-	-
Insurance/Risk Management	-	-	-
County Treasurer	-	-	-
County Administrator	-	-	-
Human Resources	-	-	-
Facilities	998.46	189.60	808.86
Information Technology	2,058.78	-	2,058.78
Finance Department	-	-	-
Corporation Counsel	42.87	42.87	-
Clerk of Courts	12,652.95	-	12,652.95
Family Court Commissioner	2,817.35	-	2,817.35
Sheriff's Office	3,336.00	-	3,336.00
Child Support	18,606.42	9,788.46	8,817.96
Health & Human Services	1,071.35	1,071.35	-
Clearview	-	-	-
County Clerk	-	-	-
Veterans Service	-	-	-
Courts & Judicial	30,061.82	-	30,061.82
Register in Probate	2,579.21	-	2,579.21
Family Court Services	1,361.82	-	1,361.82
District Attorney/Victim Witness	10,759.00	-	10,759.00
Jail	102,084.36	512.04	101,572.31
Medical Examiner	-	-	-
Emergency Management	7,028.92	7,028.92	-
Highway & Airport	6,099.79	6,099.79	-
Land Resources & Parks	21.80	21.80	-
Register of Deeds	-	-	-
Land & Water Conservation	-	-	-
UW Extension	-	-	-
County Library System	-	-	-
Worker's Compensation	-	-	-
Health Insurance	-	-	-
Dental Insurance	-	-	-
County Board	-	-	-
All Other Departments	20,854.77	-	20,854.77
Total	\$ 222,435.67	\$ 24,754.84	\$ 197,680.83