

CENTRAL SERVICES COST ALLOCATION PLAN

DODGE COUNTY, WISCONSIN

Based on 2020 Financials



DODGE COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

COST ALLOCATION PLAN OVERVIEW.....	1
CERTIFICATE OF COST ALLOCATION PLAN.....	4
ORGANIZATIONAL CHART.....	5
SUMMARY OF ALLOCATED COSTS.....	6
SCHEDULE OF FIXED COSTS.....	12
SCHEDULE OF DEPARTMENTAL COSTS	13
SCHEDULE OF ALLOCATION BASES	14
DEPARTMENT 1: BUILDING DEPRECIATION	16
NATURE AND EXTENT OF SERVICES.....	16
DEPARTMENTAL COSTS BY FUNCTION	17
FUNCTIONAL COST ALLOCATIONS.....	19
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	24
DEPARTMENT 2: EQUIPMENT DEPRECIATION	26
NATURE AND EXTENT OF SERVICES.....	26
DEPARTMENTAL COSTS BY FUNCTION	27
FUNCTIONAL COST ALLOCATIONS.....	28
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	29
DEPARTMENT 3: AUDITING AND CONSULTING SERVICES.....	30
NATURE AND EXTENT OF SERVICES.....	30
DEPARTMENTAL COSTS BY FUNCTION	31
FUNCTIONAL COST ALLOCATIONS.....	33
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	36
DEPARTMENT 4: INSURANCE/RISK MANAGEMENT	37
NATURE AND EXTENT OF SERVICES.....	37
DEPARTMENTAL COSTS BY FUNCTION	38
FUNCTIONAL COST ALLOCATIONS.....	40
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	41
DEPARTMENT 5: COUNTY TREASURER	42
NATURE AND EXTENT OF SERVICES.....	42
DEPARTMENTAL COSTS BY FUNCTION	43
FUNCTIONAL COST ALLOCATIONS.....	46
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	48

DODGE COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 6: COUNTY ADMINISTRATOR.....	49
NATURE AND EXTENT OF SERVICES.....	49
DEPARTMENTAL COSTS BY FUNCTION	50
FUNCTIONAL COST ALLOCATIONS.....	54
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	57
DEPARTMENT 7: HUMAN RESOURCES	58
NATURE AND EXTENT OF SERVICES.....	58
DEPARTMENTAL COSTS BY FUNCTION	60
FUNCTIONAL COST ALLOCATIONS.....	66
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	70
DEPARTMENT 8: FACILITIES	71
NATURE AND EXTENT OF SERVICES.....	71
DEPARTMENTAL COSTS BY FUNCTION	72
FUNCTIONAL COST ALLOCATIONS.....	78
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	85
DEPARTMENT 9: INFORMATION TECHNOLOGY	87
NATURE AND EXTENT OF SERVICES.....	87
DEPARTMENTAL COSTS BY FUNCTION	89
FUNCTIONAL COST ALLOCATIONS.....	93
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	99
DEPARTMENT 10: FINANCE DEPARTMENT	101
NATURE AND EXTENT OF SERVICES.....	101
DEPARTMENTAL COSTS BY FUNCTION	102
FUNCTIONAL COST ALLOCATIONS.....	108
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	111
DEPARTMENT 11: CORPORATION COUNSEL	113
NATURE AND EXTENT OF SERVICES.....	113
DEPARTMENTAL COSTS BY FUNCTION	114
FUNCTIONAL COST ALLOCATIONS.....	117
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	118
DEPARTMENT 12: CLERK OF COURTS	119
NATURE AND EXTENT OF SERVICES.....	119
DEPARTMENTAL COSTS BY FUNCTION	120
FUNCTIONAL COST ALLOCATIONS.....	123
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	124

DODGE COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 13: FAMILY COURT COMMISSIONER	125
NATURE AND EXTENT OF SERVICES.....	125
DEPARTMENTAL COSTS BY FUNCTION	126
FUNCTIONAL COST ALLOCATIONS.....	128
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	129
DEPARTMENT 14: SHERIFF'S OFFICE.....	130
NATURE AND EXTENT OF SERVICES.....	130
DEPARTMENTAL COSTS BY FUNCTION	131
FUNCTIONAL COST ALLOCATIONS.....	135
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	137

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 2022 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, 2020. 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, 2020 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

Title:

Finance Director

Date of Execution:

05-25-2021



**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2020**

	Child Support		Health & Human Services		Clearview	County Clerk		
Central Service Departments								
Building Depreciation	\$	51,640.14	\$	202,726.03	\$	76,386.24	\$	7,514.96
Equipment Depreciation		127.18		270,666.97		-		3,676.37
Audit and Consulting Services		839.66		9,691.32		6,147.86		1,333.14
Insurance/Risk Management		36.68		743.60		1,341.99		7.59
County Treasurer		1,575.27		30,593.13		32,322.64		7,390.78
County Administrator		4,610.99		7,377.58		3,047.55		922.20
Human Resources		10,345.66		140,531.54		296,795.10		2,323.47
Facilities		53,315.24		14,361.16		79,042.95		21,218.38
Information Technology		44,969.61		687,748.23		605,296.25		22,712.47
Finance Department		9,114.79		146,789.02		123,252.44		6,949.32
Corporation Counsel		404.80		315,498.78		24,170.62		5,988.24
Clerk of Courts		16,530.37		-		-		-
Family Court Commissioner		5,652.25		-		-		-
Sheriff's Office		13,619.36		1,045.51		-		-
Total Allocated Costs	\$	212,782.02	\$	1,827,772.89	\$	1,247,803.64	\$	80,036.92
Rollforward Adjustment	\$	(14,273.90)	\$	630,460.91	\$	159,975.49	\$	12,720.32
Adjustment to Rollforward ¹	\$	12,713.74	\$	84,732.20	\$	64,030.74	\$	6,977.69
Total Proposed Costs	\$	211,221.85	\$	2,542,966.00	\$	1,471,809.86	\$	99,734.92

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

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2020**

	Veterans Service	Courts & Judicial	Register in Probate	Family Court Services
Central Service Departments				
Building Depreciation	\$ 1,848.29	\$ 176,049.45	\$ 15,104.50	\$ 7,975.18
Equipment Depreciation	-	11,696.16	-	-
Audit and Consulting Services	295.95	993.75	247.76	676.75
Insurance/Risk Management	5.06	32.86	5.06	-
County Treasurer	222.74	1,896.97	178.81	3,323.40
County Administrator	922.20	2,204.69	-	922.20
Human Resources	1,349.80	13,453.36	1,349.80	2,293.78
Facilities	5,218.63	181,760.16	15,594.46	8,233.88
Information Technology	9,330.06	44,954.51	1,537.89	13,271.01
Finance Department	1,669.68	5,944.01	1,428.39	3,670.21
Corporation Counsel	-	59.55	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	29,168.35	2,502.55	1,321.35
Total Allocated Costs	\$ 20,862.41	\$ 468,213.82	\$ 37,949.23	\$ 41,687.74
Rollforward Adjustment	\$ 1,983.55	\$ (12,946.68)	\$ 1,922.96	\$ 7,571.35
Adjustment to Rollforward¹	\$ 3,352.10	\$ 8,444.09	\$ 1,791.13	\$ 4,994.87
Total Proposed Costs	\$ 26,198.07	\$ 463,711.23	\$ 41,663.32	\$ 54,253.96

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

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2020**

	District Attorney/Victim Witness		Jail	Medical Examiner	Emergency Management			
Central Service Departments								
Building Depreciation	\$	63,007.35	\$	616,305.65	\$	3,309.92	\$	11,473.84
Equipment Depreciation		-		790,174.80		3,665.34		181,204.15
Audit and Consulting Services		886.50		2,881.46		670.64		885.82
Insurance/Risk Management		22.76		3,468.76		27.10		104.89
County Treasurer		1,144.79		9,497.34		623.43		969.14
County Administrator		922.20		6,693.39		922.20		922.20
Human Resources		7,119.25		81,595.53		4,372.29		15,044.73
Facilities		65,051.19		1,288,993.45		8,993.90		9,322.34
Information Technology		28,923.73		322,287.88		26,632.45		23,925.64
Finance Department		5,295.01		23,516.49		3,910.69		4,865.13
Corporation Counsel		178.69		446.71		538.72		10,246.74
Clerk of Courts		-		-		-		-
Family Court Commissioner		-		-		-		-
Sheriff's Office		10,439.23		98,947.31		-		1,254.31
Total Allocated Costs	\$	182,990.69	\$	3,244,808.76	\$	53,666.68	\$	260,218.92
Rollforward Adjustment	\$	(26,698.69)	\$	(196,365.73)	\$	(286.08)	\$	(175,408.19)
Adjustment to Rollforward ¹	\$	18,136.45	\$	162,928.22	\$	5,223.92	\$	4,171.29
Total Proposed Costs	\$	174,428.45	\$	3,211,371.26	\$	58,604.51	\$	88,982.03

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

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2020**

	Land Resources &			
	Highway & Airport	Parks	Register of Deeds	Land & Water Conservation
Central Service Departments				
Building Depreciation	\$ -	\$ 24,504.20	\$ 10,344.71	\$ 7,611.67
Equipment Depreciation	-	75,952.16	11,662.67	2,336.26
Audit and Consulting Services	3,543.47	5,924.47	1,323.64	1,086.06
Insurance/Risk Management	1,781.48	132.16	12.63	56.32
County Treasurer	7,912.99	21,422.07	428.36	5,651.82
County Administrator	8,660.07	922.20	922.20	922.20
Human Resources	66,974.97	15,948.80	3,721.48	4,506.83
Facilities	(8.90)	69,187.29	29,208.14	21,491.45
Information Technology	158,651.47	117,791.42	26,907.12	23,664.92
Finance Department	37,400.26	30,854.56	7,057.15	5,813.47
Corporation Counsel	16,806.47	38,355.40	29.78	2,305.50
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	4,520.53	22.67	-	-
Total Allocated Costs	\$ 306,242.81	\$ 401,017.39	\$ 91,617.86	\$ 75,446.49
Rollforward Adjustment	\$ 46,963.12	\$ 77,022.64	\$ (10,836.41)	\$ 18,623.30
Adjustment to Rollforward¹	\$ 30,962.06	\$ 25,599.19	\$ 5,470.19	\$ 8,686.01
Total Proposed Costs	\$ 384,167.99	\$ 503,639.23	\$ 86,251.65	\$ 102,755.79

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

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2020**

	UW Extension	County Library System	Worker's Compensation	Health Insurance
Central Service Departments				
Building Depreciation	\$ 12,271.80	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	534.21	46.16	268.80	82.81
Insurance/Risk Management	7.59	-	-	-
County Treasurer	754.88	19.51	18.71	-
County Administrator	922.20	922.20	641.24	4,610.99
Human Resources	5,597.05	-	4,581.42	-
Facilities	34,649.27	-	-	-
Information Technology	34,690.03	-	-	-
Finance Department	2,974.60	231.10	1,345.80	414.62
Corporation Counsel	-	-	297.80	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 92,401.62	\$ 1,218.96	\$ 7,153.78	\$ 5,108.42
Rollforward Adjustment	\$ (4,498.15)	\$ (2,963.73)	\$ 5,311.80	\$ (565.56)
Adjustment to Rollforward¹	\$ 7,029.07	\$ 11.64	\$ (4,551.44)	\$ 46.20
Total Proposed Costs	\$ 94,932.54	\$ (1,733.13)	\$ 7,914.13	\$ 4,589.06

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

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2020**

	Dental Insurance	County Board	All Other Departments	Total Allocated Costs
Central Service Departments				
Building Depreciation	\$ -	\$ 8,772.22	\$ 213,348.02	\$ 1,510,194.18
Equipment Depreciation	-	14,682.62	-	1,365,844.66
Audit and Consulting Services	314.28	1,030.40	160.19	39,865.10
Insurance/Risk Management	-	98.57	-	7,885.09
County Treasurer	96.42	3,126.81	186.81	129,356.81
County Administrator	641.24	2,564.97	11,826.09	63,022.99
Human Resources	4,590.21	-	-	682,495.04
Facilities	-	24,768.26	365,167.48	2,295,568.73
Information Technology	-	21,513.87	54,630.08	2,269,438.65
Finance Department	1,573.50	8,581.63	802.04	433,453.91
Corporation Counsel	-	48,569.97	1,927.53	465,825.30
Clerk of Courts	-	-	-	16,530.37
Family Court Commissioner	-	-	-	5,652.25
Sheriff's Office	-	-	20,234.94	183,076.11
Total Allocated Costs	\$ 7,215.65	\$ 133,709.31	\$ 668,283.19	\$ 9,468,209.19
Rollforward Adjustment	\$ 824.67	\$ 10,867.43	\$ 93,040.33	\$ 622,444.74
Adjustment to Rollforward¹	\$ (4,542.00)	\$ 3,016.90	\$ 4,632.49	\$ 453,856.75
Total Proposed Costs	\$ 3,498.32	\$ 147,593.64	\$ 765,956.00	\$ 10,544,510.69

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

**SCHEDULE OF FIXED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2020**

<u>Grantee Department</u>	<u>Final Costs 2020</u>	<u>Fixed Costs 2018</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	212,782.02	227,055.92	(14,273.90)	198,508.11
Health & Human Services	1,827,772.89	1,197,311.98	630,460.91	2,458,233.80
Clearview	1,247,803.64	1,087,828.15	159,975.49	1,407,779.12
County Clerk	80,036.92	67,316.60	12,720.32	92,757.23
Veterans Service	20,862.41	18,878.86	1,983.55	22,845.97
Courts & Judicial	468,213.82	481,160.50	(12,946.68)	455,267.14
Register in Probate	37,949.23	36,026.27	1,922.96	39,872.19
Family Court Services	41,687.74	34,116.39	7,571.35	49,259.09
District Attorney/Victim Witness	182,990.69	209,689.38	(26,698.69)	156,292.00
Jail	3,244,808.76	3,441,174.49	(196,365.73)	3,048,443.04
Medical Examiner	53,666.68	53,952.76	(286.08)	53,380.59
Emergency Management	260,218.92	435,627.11	(175,408.19)	84,810.74
Highway & Airport	306,242.81	259,279.69	46,963.12	353,205.93
Land Resources & Parks	401,017.39	323,994.75	77,022.64	478,040.04
Register of Deeds	91,617.86	102,454.27	(10,836.41)	80,781.46
Land & Water Conservation	75,446.49	56,823.19	18,623.30	94,069.78
UW Extension	92,401.62	96,899.77	(4,498.15)	87,903.47
County Library System	1,218.96	4,182.69	(2,963.73)	(1,744.77)
Worker's Compensation	7,153.78	1,841.98	5,311.80	12,465.57
Health Insurance	5,108.42	5,673.98	(565.56)	4,542.86
Dental Insurance	7,215.65	6,390.98	824.67	8,040.32
County Board	133,709.31	122,841.88	10,867.43	144,576.74
All Other Departments	668,283.19	575,242.86	93,040.33	761,323.51
Total	\$ 9,468,209.19	\$ 8,845,764.45	\$ 622,444.74	\$ 10,090,653.94

SCHEDULE OF DEPARTMENTAL COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2020

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 1,905,321	\$ -	\$ -	\$ 1,905,321
Equipment Depreciation	-	2,657,471	-	-	2,657,471
Audit and Consulting Services	26,390	30,960	-	(30,960)	26,390
Insurance/Risk Management	476,680	(514,697)	19,265	-	(18,752)
County Treasurer	473,867	(1,598,060)	1,256,557	-	132,364
County Administrator	175,451	-	(77,439)	-	98,012
Human Resources	710,684	(2,671)	(5,179)	(24,393)	678,440
Facilities	4,426,555	(610,455)	(738,112)	(573,350)	2,504,638
Information Technology	2,932,373	(13,783)	(776,085)	-	2,142,505
Finance Department	531,363	(7,826)	(44,163)	(1,001)	478,372
Corporation Counsel	709,196	(11,095)	(1,796)	(76,590)	619,715
Clerk of Courts	959,247	(539,973)	(356,271)	(63,491)	(488)
Family Court Commissioner	48,903	-	(42,282)	(6,573)	48
Sheriff's Office	9,028,291	(725,011)	(8,100,319)	(52,642)	150,319
less unallocated Incoming costs					(1,906,145)
Total	\$ 20,498,999	\$ 570,180	\$ (8,865,824)	\$ (829,001)	\$ 9,468,209

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2020

Department Number	Departmental Function	Allocation Base
1	Building Depreciation Administration Building Henry Dodge Office Building Justice Facility J-POD Building Law Enforcement Center	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	2020 Depreciation Expense on Assets by Department
3	Audit and Consulting Services Audit Services Billed Audit Services Cost Allocation Plan	Total Payroll and Accounting Transactions Processed by Departments Not Billed During 2020 Billed Audit Services by Benefiting Department During 2020 Number of Functions Analyzed by Central Services Department
4	Insurance/Risk Management Risk Management	Insurance Premiums Billed by Department During 2020
5	County Treasurer General Receipts Disbursements & Checking General Government	Total Number of General Receipt Transactions Processed by Department During 2020 Total Payroll and Accounts Payable Disbursements by Departments During 2020 Unallocated
6	County Administrator Department Admin & Oversight Budget Development & Oversight Risk Management General Government	Percentage of Effort Devoted to Benefiting Departments During 2020 Percentage of Effort Devoted to Benefiting Departments During 2020 Direct Allocation to Benefiting Department Unallocated
7	Human Resources Human Resources Administration Health Insurance Administration Workers Comp Administration Dental Insurance Administration General Government	Total Number of Employees by Department During 2020, Excluding County Board County Share of Health Insurance Premiums Paid by Department During 2020 Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department Unallocated
8	Facilities Administration Building Law Enforcement Center (J-POD Building) Henry Dodge Office Building	Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2020

Department Number	Departmental Function	Allocation Base
8	Facilities (continued)	
	Highway Building	Direct Allocation to Benefiting Department
	Courts Building	Usable square footage by Benefiting Department
	Corrections Building	Direct Allocation to Benefiting Department
	Justice Facility	Usable square footage by Benefiting Department
9	Information Technology	
	Help Desk & Infrastructure Support	Total Number of Active Directory Users by Department During 2020
	General IT Support	Total Number of Computer Devices, Cellular Devices and Printer/Copiers by Department in 2020
	Tyler Munis Support	Number of MUNIS User Licenses by Department During 2020
	Kronos Support	Number of KRONOS User Licenses by Department During 2020
	Tele-communications Support	Phone Charges by Department During 2020
	Department Specific	Direct Allocation to Benefiting Department
10	Finance Department	
	General Accounting & Financial Reporting	Total Number of Payroll, Receipt, and Accounting Transactions Processed by Department During 2020
	Payroll	Total Payroll Advices Processed by Department During 2020
	Department Specific	Direct Allocation to Benefiting Department
	General Government	Unallocated
11	Corporation Counsel	
	Legal Services & Support	Analysis of Legal Services Provided by Office Attorneys by Department During 2020
	General Government	Unallocated
12	Clerk of Courts	
	Child Support	Direct Allocation to Benefiting Department
	General Government	Unallocated
13	Family Court Commissioner	
	Child Support	Direct Allocation to Benefiting Department
	General Government	Unallocated
14	Sheriff's Office	
	Departmental Support Services	Direct Allocation to Benefiting Department Based on Service Charges During 2020
	Courthouse Security	Usable square footage by Benefiting Department
	General Government	Unallocated

**DEPARTMENT 1
FISCAL 2020**

**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 2020 depreciation expense of \$213,423.57 is allocated to departments based on square footage of occupied space during 2020.
- **Henry Dodge Office Building**: Annual 2020 depreciation expense of \$356,581.92 is allocated to departments based on square footage of occupied space during 2020.
- **Justice Facility**: Annual 2020 depreciation expense of \$1,160,576.74 is allocated to departments based on square footage of occupied space during 2020.
- **J-POD Building**: Annual 2020 depreciation expense of \$28,106.26 is allocated to departments based on square footage of occupied space during 2020.
- **Law Enforcement Center (formerly Legal Services Building)**: Annual 2020 depreciation expense of \$146,632.06 is allocated to departments based on square footage of occupied space during 2020.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2020

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	1,905,320.55	213,423.57	356,581.92	1,160,576.74
Total Cost Adjustments	\$ 1,905,320.55	\$ 213,423.57	\$ 356,581.92	\$ 1,160,576.74
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 1,905,320.55	\$ 213,423.57	\$ 356,581.92	\$ 1,160,576.74
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	611.70	68.52	114.48	372.60
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	611.70	68.52	114.48	372.60
Total 2nd Tier Allocation	\$ 611.70	\$ 68.52	\$ 114.48	\$ 372.60
Unallocated	-	-	-	-
Total Incoming Costs	611.70	68.52	114.48	372.60
Total Allocated Cost	\$ 1,905,932.25	\$ 213,492.09	\$ 356,696.40	\$ 1,160,949.34

DEPARTMENT 1
FISCAL 2020

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Law Enforcement	
	J-POD Building	Center
Cost Adjustments:		
Building Depreciation Expense	28,106.26	146,632.06
Total Cost Adjustments	\$ 28,106.26	\$ 146,632.06
Incoming Costs		
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 28,106.26	\$ 146,632.06
2nd Allocation		
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	9.02	47.08
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	9.02	47.08
Total 2nd Tier Allocation	\$ 9.02	\$ 47.08
Unallocated	-	-
Total Incoming Costs	9.02	47.08
Total Allocated Cost	\$ 28,115.28	\$ 146,679.14

DEPARTMENT 1
FISCAL 2020

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Administration Building

Total 1st Tier Allocation \$ 213,423.57
Total 2nd Tier Allocation 68.52

Total Allocated Cost \$ 213,492.09

	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%	5,435.67	-	5,435.67	1.75	5,437.42
County Administrator	1,036.00	1.74%	3,709.72	-	3,709.72	1.19	3,710.91
Human Resources	3,835.00	6.43%	13,732.41	-	13,732.41	4.41	13,736.82
Facilities	4,567.00	7.66%	16,353.57	-	16,353.57	5.25	16,358.82
Information Technology	8,472.00	14.21%	30,336.64	-	30,336.64	9.74	30,346.38
Finance Department	2,700.00	4.53%	9,668.19	-	9,668.19	3.10	9,671.30
Corporation Counsel	2,792.00	4.68%	9,997.63	-	9,997.63	3.21	10,000.84
County Clerk	2,098.00	3.52%	7,512.54	-	7,512.54	2.41	7,514.96
Veterans Service	516.00	0.87%	1,847.70	-	1,847.70	0.59	1,848.29
Medical Examiner	699.00	1.17%	2,502.99	-	2,502.99	0.80	2,503.79
Land Resources & Parks	6,841.00	11.48%	24,496.34	-	24,496.34	7.86	24,504.20
Register of Deeds	2,888.00	4.85%	10,341.39	-	10,341.39	3.32	10,344.71
Land & Water Conservation	2,125.00	3.57%	7,609.23	-	7,609.23	2.44	7,611.67
UW Extension	3,426.00	5.75%	12,267.86	-	12,267.86	3.94	12,271.80
County Board	2,449.00	4.11%	8,769.41	-	8,769.41	2.82	8,772.22
All Other Departments	2,358.00	3.96%	8,443.56	-	8,443.56	2.71	8,446.27
All Other Departments	11,282.00	18.93%	40,398.72	-	40,398.72	12.97	40,411.69
Total	59,602.00	100.00%	\$ 213,423.57	\$ -	\$ 213,423.57	\$ 68.52	\$ 213,492.09

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2020

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 356,581.92
Total 2nd Tier Allocation 114.48

Total Allocated Cost \$ 356,696.40

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	2,228	2.35%	8,390.07	-	8,390.07	2.69	8,392.77
Facilities	6,909	7.30%	26,017.51	-	26,017.51	8.35	26,025.87
Health & Human Services	53,817	56.83%	202,660.96	-	202,660.96	65.06	202,726.03
Clearview	20,278	21.41%	76,361.73	-	76,361.73	24.52	76,386.24
Medical Examiner	214	0.23%	805.87	-	805.87	0.26	806.13
All Other Departments	11,245	11.88%	42,345.77	-	42,345.77	13.60	42,359.37
Total	94,691	100.00%	\$ 356,581.92	\$ -	\$ 356,581.92	\$ 114.48	\$ 356,696.40

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2020

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Justice Facility

Total 1st Tier Allocation \$ 1,160,576.74
Total 2nd Tier Allocation 372.60

Total Allocated Cost \$ 1,160,949.34

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities	563	0.42%	4,857.77	-	4,857.77	1.56	4,859.33
Information Technology	1,433	1.07%	12,364.46	-	12,364.46	3.97	12,368.43
Clerk of Courts	8,807	6.55%	75,990.09	-	75,990.09	24.40	76,014.49
Family Court Commissioner	1,961	1.46%	16,920.24	-	16,920.24	5.43	16,925.67
Sheriff's Office	2,322	1.73%	20,035.09	-	20,035.09	6.43	20,041.52
Child Support	5,983	4.45%	51,623.56	-	51,623.56	16.57	51,640.14
Courts & Judicial	20,397	15.16%	175,992.95	-	175,992.95	56.50	176,049.45
Register in Probate	1,750	1.30%	15,099.65	-	15,099.65	4.85	15,104.50
Family Court Services	924	0.69%	7,972.62	-	7,972.62	2.56	7,975.18
District Attorney/Victim Witness	7,300	5.43%	62,987.13	-	62,987.13	20.22	63,007.35
Jail	68,917	51.24%	594,641.67	-	594,641.67	190.91	594,832.58
All Other Departments	14,150	10.52%	122,091.50	-	122,091.50	39.20	122,130.69
Total	134,507	100.00%	\$ 1,160,576.74	\$ -	\$ 1,160,576.74	\$ 372.60	\$ 1,160,949.34

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2020

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: J-POD Building

Total 1st Tier Allocation \$ 28,106.26
Total 2nd Tier Allocation 9.02

Total Allocated Cost \$ 28,115.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	608	2.551%	716.95	-	716.95	0.23	717.18
Sheriff's Office	4,616	19.366%	5,443.19	-	5,443.19	1.75	5,444.94
Jail	18,204	76.375%	21,466.18	-	21,466.18	6.89	21,473.07
Emergency Management	407	1.708%	479.93	-	479.93	0.15	480.09
Total	23,835	100.00%	\$ 28,106.26	\$ -	\$ 28,106.26	\$ 9.02	\$ 28,115.28

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2020

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 146,632.06
Total 2nd Tier Allocation 47.08

Total Allocated Cost \$ 146,679.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	273.00	1.360%	1,994.90	-	1,994.90	0.64	1,995.54
Information Technology	202.50	1.009%	1,479.73	-	1,479.73	0.48	1,480.21
Sheriff's Office	18,086.93	90.135%	132,167.20	-	132,167.20	42.43	132,209.63
Emergency Management	1,504.00	7.495%	10,990.23	-	10,990.23	3.53	10,993.76
Total	20,066.43	100.00%	\$ 146,632.06	\$ -	\$ 146,632.06	\$ 47.08	\$ 146,679.14

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2020

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	5,437.42	5,437.42	-	-
County Administrator	3,710.91	3,710.91	-	-
Human Resources	22,129.59	13,736.82	8,392.77	-
Facilities	49,956.75	16,358.82	26,025.87	4,859.33
Information Technology	44,195.02	30,346.38	-	12,368.43
Finance Department	9,671.30	9,671.30	-	-
Corporation Counsel	10,000.84	10,000.84	-	-
Clerk of Courts	76,014.49	-	-	76,014.49
Family Court Commissioner	16,925.67	-	-	16,925.67
Sheriff's Office	157,696.09	-	-	20,041.52
Child Support	51,640.14	-	-	51,640.14
Health & Human Services	202,726.03	-	202,726.03	-
Clearview	76,386.24	-	76,386.24	-
County Clerk	7,514.96	7,514.96	-	-
Veterans Service	1,848.29	1,848.29	-	-
Courts & Judicial	176,049.45	-	-	176,049.45
Register in Probate	15,104.50	-	-	15,104.50
Family Court Services	7,975.18	-	-	7,975.18
District Attorney/Victim Witness	63,007.35	-	-	63,007.35
Jail	616,305.65	-	-	594,832.58
Medical Examiner	3,309.92	2,503.79	806.13	-
Emergency Management	11,473.84	-	-	-
Highway & Airport	-	-	-	-
Land Resources & Parks	24,504.20	24,504.20	-	-
Register of Deeds	10,344.71	10,344.71	-	-
Land & Water Conservation	7,611.67	7,611.67	-	-
UW Extension	12,271.80	12,271.80	-	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	8,772.22	8,772.22	-	-
All Other Departments	213,348.02	48,857.96	42,359.37	122,130.69
	1,905,932.25	213,492.09	356,696.40	1,160,949.34

DEPARTMENT 1
FISCAL 2020

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Law Enforcement	
	J-POD Building	Center
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	-	-
County Administrator	-	-
Human Resources	-	-
Facilities	717.18	1,995.54
Information Technology	-	1,480.21
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	5,444.94	132,209.63
Child Support	-	-
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	21,473.07	-
Medical Examiner	-	-
Emergency Management	480.09	10,993.76
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	-	-
	28,115.28	146,679.14

**DEPARTMENT 2
FISCAL 2020**

**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 2020 depreciation expense on equipment for departments totaled \$2,657,471.24. Allowable costs are allocated to benefiting departments based on 2020 depreciation expense amounts.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2020

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	2,657,471.24	2,657,471.24
Total Cost Adjustments	\$ 2,657,471.24	\$ 2,657,471.24
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 2,657,471.24	\$ 2,657,471.24
2nd Allocation		
Equipment Depreciation	-	-
Audit and Consulting Services	122.34	122.34
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	122.34	122.34
Total 2nd Tier Allocation	\$ 122.34	\$ 122.34
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	\$ 2,657,593.58	\$ 2,657,593.58

DEPARTMENT 2
FISCAL 2020

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 2,657,471.24
Total 2nd Tier Allocation 122.34

Total Allocated Cost \$ 2,657,593.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,618.42	0.06%	1,618.42	-	1,618.42	0.07	1,618.49
Human Resources	1,398.36	0.05%	1,398.36	-	1,398.36	0.06	1,398.42
Facilities	37,306.11	1.40%	37,306.11	-	37,306.11	1.72	37,307.83
Information Technology	578,049.31	21.75%	578,049.31	-	578,049.31	26.61	578,075.92
Sheriff's Office	673,317.26	25.34%	673,317.26	-	673,317.26	31.00	673,348.26
Child Support	127.17	0.00%	127.17	-	127.17	0.01	127.18
Health & Human Services	270,654.51	10.18%	270,654.51	-	270,654.51	12.46	270,666.97
County Clerk	3,676.20	0.14%	3,676.20	-	3,676.20	0.17	3,676.37
Courts & Judicial	11,695.62	0.44%	11,695.62	-	11,695.62	0.54	11,696.16
Jail	790,138.42	29.73%	790,138.42	-	790,138.42	36.38	790,174.80
Medical Examiner	3,665.17	0.14%	3,665.17	-	3,665.17	0.17	3,665.34
Emergency Management	181,195.81	6.82%	181,195.81	-	181,195.81	8.34	181,204.15
Land Resources & Parks	75,948.66	2.86%	75,948.66	-	75,948.66	3.50	75,952.16
Register of Deeds	11,662.13	0.44%	11,662.13	-	11,662.13	0.54	11,662.67
Land & Water Conservation	2,336.15	0.09%	2,336.15	-	2,336.15	0.11	2,336.26
County Board	14,681.94	0.55%	14,681.94	-	14,681.94	0.68	14,682.62
Total	2,657,471.24	100.00%	\$ 2,657,471.24	\$ -	\$ 2,657,471.24	\$ 122.34	\$ 2,657,593.58

Allocation Basis: 2020 Depreciation Expense on Assets by Department

Allocation Source: Fixed Asset Management System Records

DEPARTMENT 2
FISCAL 2020

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	1,618.49	1,618.49
County Administrator	-	-
Human Resources	1,398.42	1,398.42
Facilities	37,307.83	37,307.83
Information Technology	578,075.92	578,075.92
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	673,348.26	673,348.26
Child Support	127.18	127.18
Health & Human Services	270,666.97	270,666.97
Clearview	-	-
County Clerk	3,676.37	3,676.37
Veterans Service	-	-
Courts & Judicial	11,696.16	11,696.16
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	790,174.80	790,174.80
Medical Examiner	3,665.34	3,665.34
Emergency Management	181,204.15	181,204.15
Highway & Airport	-	-
Land Resources & Parks	75,952.16	75,952.16
Register of Deeds	11,662.67	11,662.67
Land & Water Conservation	2,336.26	2,336.26
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	14,682.62	14,682.62
All Other Departments	-	-
Total	\$ 2,657,593.58	\$ 2,657,593.58

**DEPARTMENT 3
FISCAL 2020**

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 2020 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 2020.

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 2019 Cost Allocation Plan that was prepared in 2020.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3
FISCAL 2020

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:					
Financial Audit	20,640.00	-	20,640.00	-	-
Professional Services	5,750.00	-	-	-	5,750.00
Total Expenditures	\$ 26,390.00	\$ -	\$ 20,640.00	\$ -	\$ 5,750.00
Cost Adjustments:					
Billed Audit Services	30,960.00	-	-	30,960.00	-
Total Cost Adjustments	\$ 30,960.00	\$ -	\$ -	\$ 30,960.00	\$ -
Disallowed / Capitalized	-	-	-	-	-
General & Administrative Allocation	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 57,350.00	\$ -	\$ 20,640.00	\$ 30,960.00	\$ 5,750.00
2nd Allocation					
Audit and Consulting Services	372.86	-	134.19	201.29	37.38
Insurance/Risk Management	-	-	-	-	-
County Treasurer	8.43	-	3.03	4.55	0.85
County Administrator	752.42	-	270.79	406.19	75.44
Human Resources	-	-	-	-	-
Facilities	-	-	-	-	-
Information Technology	-	-	-	-	-
Finance Department	34,770.51	-	12,513.75	18,770.62	3,486.15
Corporation Counsel	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 2nd Allocation	35,904.23	-	12,921.77	19,382.65	3,599.81

DEPARTMENT 3
FISCAL 2020

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
Total 2nd Tier Allocation	\$ 35,904.23	\$ -	\$ 12,921.77	\$ 19,382.65	\$ 3,599.81
Unallocated	-	-	-	-	-
Total Incoming Costs	35,904.23	-	12,921.77	19,382.65	3,599.81
Total Allocated Cost	<u>\$ 93,254.23</u>	<u>\$ -</u>	<u>\$ 33,561.77</u>	<u>\$ 50,342.65</u>	<u>\$ 9,349.81</u>

DEPARTMENT 3
FISCAL 2020

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Audit Services

Total 1st Tier Allocation \$ 20,640.00
Total 2nd Tier Allocation 12,921.77

Total Allocated Cost \$ 33,561.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	14	0.03%	5.84	-	5.84	-	5.84
Insurance/Risk Management	100	0.20%	41.74	-	41.74	26.14	67.88
County Treasurer	1,380	2.79%	576.01	-	576.01	360.72	936.73
County Administrator	374	0.76%	156.11	-	156.11	97.76	253.87
Human Resources	1,032	2.09%	430.76	-	430.76	269.75	700.51
Facilities	3,209	6.49%	1,339.44	-	1,339.44	838.80	2,178.23
Information Technology	1,336	2.70%	557.65	-	557.65	349.22	906.86
Finance Department	623	1.26%	260.04	-	260.04	162.85	422.89
Corporation Counsel	721	1.46%	300.95	-	300.95	188.46	489.41
Clerk of Courts	2,003	4.05%	836.05	-	836.05	523.56	1,359.61
Family Court Commissioner	326	0.66%	136.07	-	136.07	85.21	221.29
Sheriff's Office	8,156	16.49%	3,404.31	-	3,404.31	2,131.89	5,536.20
Child Support	1,237	2.50%	516.32	-	516.32	323.34	839.66
County Clerk	1,964	3.97%	819.77	-	819.77	513.37	1,333.14
Veterans Service	436	0.88%	181.99	-	181.99	113.97	295.95
Courts & Judicial	1,464	2.96%	611.07	-	611.07	382.67	993.75
Register in Probate	365	0.74%	152.35	-	152.35	95.41	247.76
Family Court Services	997	2.02%	416.15	-	416.15	260.60	676.75
District Attorney/Victim Witness	1,306	2.64%	545.12	-	545.12	341.37	886.50
Jail	4,245	8.58%	1,771.86	-	1,771.86	1,109.60	2,881.46
Medical Examiner	988	2.00%	412.39	-	412.39	258.25	670.64
Emergency Management	1,305	2.64%	544.71	-	544.71	341.11	885.82
Land Resources & Parks	8,728	17.65%	3,643.06	-	3,643.06	2,281.40	5,924.47
Register of Deeds	1,950	3.94%	813.93	-	813.93	509.71	1,323.64
Land & Water Conservation	1,600	3.24%	667.84	-	667.84	418.22	1,086.06
UW Extension	787	1.59%	328.49	-	328.49	205.71	534.21
County Library System	68	0.14%	28.38	-	28.38	17.77	46.16
Worker's Compensation	396	0.80%	165.29	-	165.29	103.51	268.80
Health Insurance	122	0.25%	50.92	-	50.92	31.89	82.81
Dental Insurance	463	0.94%	193.26	-	193.26	121.02	314.28
County Board	1,518	3.07%	633.61	-	633.61	396.79	1,030.40
All Other Departments	236	0.48%	98.51	-	98.51	61.69	160.19
Total	49,449	100.00%	\$ 20,640.00	\$ -	\$ 20,640.00	\$ 12,921.77	\$ 33,561.77

Allocation Basis: Total Payroll and Accounting Transactions Processed by Departments Not Billed During 2020

Allocation Source: County Financial Records & Reports



DEPARTMENT 3
FISCAL 2020

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Billed Audit Services

Total 1st Tier Allocation \$ 30,960.00
Total 2nd Tier Allocation 19,382.65

Total Allocated Cost \$ 50,342.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Health & Human Services	15,480.00	50.00%	15,480.00	(15,480.00)	-	9,691.32	9,691.32
Clearview	9,820.00	31.72%	9,820.00	(9,820.00)	-	6,147.86	6,147.86
Highway & Airport	5,660.00	18.28%	5,660.00	(5,660.00)	-	3,543.47	3,543.47
Total	30,960.00	100.00%	\$ 30,960.00	\$ (30,960.00)	\$ -	\$ 19,382.65	\$ 19,382.65

Allocation Basis: Billed Audit Services by Benefiting Department During 2020

Allocation Source: County Financial Records & Reports

DEPARTMENT 3
FISCAL 2020

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 3,599.81

Total Allocated Cost \$ 9,349.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Depreciation	5	10.64%	611.70	-	611.70	-	611.70
Equipment Depreciation	1	2.13%	122.34	-	122.34	-	122.34
Audit and Consulting Services	3	6.38%	367.02	-	367.02	-	367.02
Insurance/Risk Management	3	6.38%	367.02	-	367.02	284.20	651.22
County Treasurer	3	6.38%	367.02	-	367.02	284.20	651.22
County Administrator	4	8.51%	489.36	-	489.36	378.93	868.29
Human Resources	3	6.38%	367.02	-	367.02	284.20	651.22
Facilities	8	17.02%	978.72	-	978.72	757.86	1,736.58
Information Technology	3	6.38%	367.02	-	367.02	284.20	651.22
Finance Department	5	10.64%	611.70	-	611.70	473.66	1,085.36
Corporation Counsel	2	4.26%	244.68	-	244.68	189.46	434.14
Clerk of Courts	2	4.26%	244.68	-	244.68	189.46	434.14
Family Court Commissioner	2	4.26%	244.68	-	244.68	189.46	434.14
Sheriff's Office	3	6.38%	367.02	-	367.02	284.20	651.22
Total	47	100.00%	\$ 5,750.00	\$ -	\$ 5,750.00	\$ 3,599.81	\$ 9,349.81

Allocation Basis: Number of Functions Analyzed by Central Services Department

Allocation Source: FY2019 Cost Allocation Plan Prepared During 2020

DEPARTMENT 3
FISCAL 2020

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	611.70	-	-	611.70
Equipment Depreciation	122.34	-	-	122.34
Audit and Consulting Services	372.86	5.84	-	367.02
Insurance/Risk Management	719.10	67.88	-	651.22
County Treasurer	1,587.95	936.73	-	651.22
County Administrator	1,122.16	253.87	-	868.29
Human Resources	1,351.73	700.51	-	651.22
Facilities	3,914.81	2,178.23	-	1,736.58
Information Technology	1,558.08	906.86	-	651.22
Finance Department	1,508.25	422.89	-	1,085.36
Corporation Counsel	923.55	489.41	-	434.14
Clerk of Courts	1,793.76	1,359.61	-	434.14
Family Court Commissioner	655.43	221.29	-	434.14
Sheriff's Office	6,187.42	5,536.20	-	651.22
Child Support	839.66	839.66	-	-
Health & Human Services	9,691.32	-	9,691.32	-
Clearview	6,147.86	-	6,147.86	-
County Clerk	1,333.14	1,333.14	-	-
Veterans Service	295.95	295.95	-	-
Courts & Judicial	993.75	993.75	-	-
Register in Probate	247.76	247.76	-	-
Family Court Services	676.75	676.75	-	-
District Attorney/Victim Witness	886.50	886.50	-	-
Jail	2,881.46	2,881.46	-	-
Medical Examiner	670.64	670.64	-	-
Emergency Management	885.82	885.82	-	-
Highway & Airport	3,543.47	-	3,543.47	-
Land Resources & Parks	5,924.47	5,924.47	-	-
Register of Deeds	1,323.64	1,323.64	-	-
Land & Water Conservation	1,086.06	1,086.06	-	-
UW Extension	534.21	534.21	-	-
County Library System	46.16	46.16	-	-
Worker's Compensation	268.80	268.80	-	-
Health Insurance	82.81	82.81	-	-
Dental Insurance	314.28	314.28	-	-
County Board	1,030.40	1,030.40	-	-
All Other Departments	160.19	160.19	-	-
Total	\$ 62,294.23	\$ 33,561.77	\$ 19,382.65	\$ 9,349.81

**DEPARTMENT 4
FISCAL 2020**

**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.

Beginning in 2020, the County moved all direct risk management costs to an internal services fund and started to charge all departments for their share of premiums. For cost plan purposes, the direct costs for risk management and related revenue have been excluded from allocation as the County intends to include all costs in its rates.

The remaining incoming indirect costs for central services departments are allocated to benefiting departments based on 2020 charges.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2020

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

Department: Insurance/Risk Management

Functions:	Total	General & Administrative	Risk Management
Expenditures:			
Salaries & Wages	-	-	-
Fringe Benefits	-	-	-
Legal Services	69,647.62	-	69,647.62
Professional Services	12,850.00	-	12,850.00
Admin Fees	493.58	-	493.58
Membership Dues	385.00	-	385.00
Building Premium	87,524.78	-	87,524.78
Equipment Vehicle Insurance	6,396.31	-	6,396.31
Employee Bonds	14,310.00	-	14,310.00
General Liability Insurance	22,545.00	-	22,545.00
Cyber Liability	70,448.00	-	70,448.00
Errors & Omissions	6,400.00	-	6,400.00
Auto Liability Premium	204,945.00	-	204,945.00
Accrued Claims Auto	(99,206.00)	-	(99,206.00)
Accrued Claims General	(100,339.00)	-	(100,339.00)
Accrued Claims Other	180,280.00	-	180,280.00
Total Expenditures	\$ 476,680.29	\$ -	\$ 476,680.29
Cost Adjustments:			
Interest Income	(5,434.06)	-	(5,434.06)
Loss Control Reimbursement	(1,300.00)	-	(1,300.00)
Dept Charges for Insurance	(507,963.09)	-	(507,963.09)
Total Cost Adjustments	\$ (514,697.15)	\$ -	\$ (514,697.15)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	19,265.00	-	19,265.00
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-

DEPARTMENT 4
FISCAL 2020

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

Department: Insurance/Risk Management

Functions:	Total	General &	
		Administrative	Risk Management
Equipment Depreciation	-		-
Audit and Consulting Services	408.76		408.76
Total 1st Allocation	408.76	-	408.76
Unallocated	-	-	-
Total 1st Tier Allocation	(18,343.10)	-	(18,343.10)
2nd Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Audit and Consulting Services	310.33		310.33
Insurance/Risk Management	-		-
County Treasurer	19.43		19.43
County Administrator	27,967.54		27,967.54
Human Resources	-		-
Facilities	-		-
Information Technology	-		-
Finance Department	330.35		330.35
Corporation Counsel	-		-
Clerk of Courts	-		-
Family Court Commissioner	-		-
Sheriff's Office	-		-
Total 2nd Allocation	28,627.65	-	28,627.65
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 28,627.65	\$ -	\$ 28,627.65
Total Incoming Costs	29,036.41	-	29,036.41
Total Allocated Cost	\$ 10,284.55	\$ -	\$ 10,284.55

DEPARTMENT 4
FISCAL 2020

DODGE COUNTY, WISCONSIN
INSURANCE/RISK MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Insurance/Risk Management
Function: Risk Management

Total 1st Tier Allocation \$ (18,343.10)
Total 2nd Tier Allocation 28,627.65

Total Allocated Cost \$ 10,284.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	499.19	0.10%	(18.03)	-	(18.03)	28.13	10.11
County Administrator	124.55	0.02%	(4.50)	-	(4.50)	7.02	2.52
Human Resources	873.83	0.17%	(31.56)	-	(31.56)	49.25	17.69
Facilities	46,054.64	9.07%	(1,663.09)	-	(1,663.09)	2,595.54	932.45
Information Technology	5,453.89	1.07%	(196.95)	-	(196.95)	307.37	110.42
Finance Department	623.74	0.12%	(22.52)	-	(22.52)	35.15	12.63
Corporation Counsel	873.83	0.17%	(31.56)	-	(31.56)	49.25	17.69
Clerk of Courts	1,497.57	0.29%	(54.08)	-	(54.08)	84.40	30.32
Sheriff's Office	62,510.02	12.31%	(2,257.31)	-	(2,257.31)	3,522.93	1,265.62
Child Support	1,811.64	0.36%	(65.42)	-	(65.42)	102.10	36.68
Health & Human Services	36,727.06	7.23%	(1,326.26)	-	(1,326.26)	2,069.86	743.60
Clearview	66,281.70	13.05%	(2,393.51)	-	(2,393.51)	3,735.49	1,341.99
County Clerk	374.64	0.07%	(13.53)	-	(13.53)	21.11	7.59
Veterans Service	250.09	0.05%	(9.03)	-	(9.03)	14.09	5.06
Courts & Judicial	1,623.11	0.32%	(58.61)	-	(58.61)	91.47	32.86
Register in Probate	250.09	0.05%	(9.03)	-	(9.03)	14.09	5.06
District Attorney/Victim Witness	1,123.93	0.22%	(40.59)	-	(40.59)	63.34	22.76
Jail	171,324.91	33.73%	(6,186.74)	-	(6,186.74)	9,655.50	3,468.76
Medical Examiner	1,338.44	0.26%	(48.33)	-	(48.33)	75.43	27.10
Emergency Management	5,180.43	1.02%	(187.07)	-	(187.07)	291.96	104.89
Highway & Airport	87,988.89	17.32%	(3,177.38)	-	(3,177.38)	4,958.86	1,781.48
Land Resources & Parks	6,527.45	1.29%	(235.71)	-	(235.71)	367.87	132.16
Register of Deeds	623.74	0.12%	(22.52)	-	(22.52)	35.15	12.63
Land & Water Conservation	2,781.69	0.55%	(100.45)	-	(100.45)	156.77	56.32
UW Extension	374.64	0.07%	(13.53)	-	(13.53)	21.11	7.59
County Board	4,868.35	0.96%	(175.80)	-	(175.80)	274.37	98.57
Total	507,962.06	100.00%	\$ (18,343.10)	\$ -	\$ (18,343.10)	\$ 28,627.65	\$ 10,284.55

Allocation Basis: Insurance Premiums Billed by Department During 2020

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

DEPARTMENT 4
FISCAL 2020

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

Department: Insurance/Risk Management

Grantee Department	Total	Risk Management
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	10.11	10.11
County Administrator	2.52	2.52
Human Resources	17.69	17.69
Facilities	932.45	932.45
Information Technology	110.42	110.42
Finance Department	12.63	12.63
Corporation Counsel	17.69	17.69
Clerk of Courts	30.32	30.32
Family Court Commissioner	-	-
Sheriff's Office	1,265.62	1,265.62
Child Support	36.68	36.68
Health & Human Services	743.60	743.60
Clearview	1,341.99	1,341.99
County Clerk	7.59	7.59
Veterans Service	5.06	5.06
Courts & Judicial	32.86	32.86
Register in Probate	5.06	5.06
Family Court Services	-	-
District Attorney/Victim Witness	22.76	22.76
Jail	3,468.76	3,468.76
Medical Examiner	27.10	27.10
Emergency Management	104.89	104.89
Highway & Airport	1,781.48	1,781.48
Land Resources & Parks	132.16	132.16
Register of Deeds	12.63	12.63
Land & Water Conservation	56.32	56.32
UW Extension	7.59	7.59
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	98.57	98.57
All Other Departments	-	-
Total	\$ 10,284.55	\$ 10,284.55

**DEPARTMENT 5
FISCAL 2020**

**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 2020.
- **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 2020.
- **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 2020

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	229,016.27	56,108.99	26,794.90	45,345.22	100,767.16
Fringe Benefits	87,556.85	21,451.43	10,244.15	17,336.26	38,525.01
Drug/Alcohol Test Fees	98.00	98.00	-	-	-
Title Searches	1,880.00	-	-	-	1,880.00
Legal Services	86.67	-	-	-	86.67
Phone	101.73	101.73	-	-	-
Storm Water	796.00	-	-	-	796.00
Grounds Maintenance & Repair	1,980.00	-	-	-	1,980.00
Computer Maint License Repair	2,101.55	2,101.55	-	-	-
Banking Services	10,937.38	-	-	-	10,937.38
Investment Adviser Fee	44,268.63	-	-	-	44,268.63
Postage Parcel Delivery	2,911.37	2,911.37	-	-	-
Purchased Services	89.96	89.96	-	-	-
Office Supplies & Small Equipment	1,019.70	1,019.70	-	-	-
Membership Dues	100.00	100.00	-	-	-
Conference Registration Fees	10.00	10.00	-	-	-
Advertising	1,214.04	-	-	-	1,214.04
Operating Supplies	1,265.52	-	-	-	1,265.52
Filing Fees	3.00	-	-	-	3.00
Recording Fee	180.00	-	-	-	180.00
Other Misc Expenditure	1,726.34	1,726.34	-	-	-
Cash Short/Over	170.00	170.00	-	-	-
Co Clerk Services	7.62	7.62	-	-	-
Co Hwy Dept Services Supplies	-	-	-	-	-
Employee Bonds	30.19	30.19	-	-	-
General Liability Insurance	499.19	499.19	-	-	-
Taxes Written Off	66,949.63	-	-	-	66,949.63
Deferred Taxes	18,867.12	-	-	-	18,867.12
Total Expenditures	\$ 473,866.76	\$ 86,426.06	\$ 37,039.06	\$ 62,681.48	\$ 287,720.16
Cost Adjustments:					
Omitted Taxes	(3,768.06)	-	-	-	(3,768.06)
Forest Crop Taxes	(4,056.79)	-	-	-	(4,056.79)
Forest Crop Taxes	(29,702.11)	-	-	-	(29,702.11)
Sales Tax Retained	(143.12)	-	-	-	(143.12)
Interest and Penalty on Taxes	(473,570.85)	-	-	-	(473,570.85)
COVID Federal Aid	(8,130.87)	(8,130.87)	-	-	-
PILTs-State	(22,795.01)	-	-	-	(22,795.01)
PILTs-Federal	(20,913.99)	-	-	-	(20,913.99)
Restitution Received	(236.49)	-	-	-	(236.49)
Other Public Charges	(7,057.81)	-	-	-	(7,057.81)
County Departments	(82,818.78)	-	-	-	(82,818.78)
Interest Income	(892,121.70)	-	-	-	(892,121.70)
Mkt Adj-Ehlers	(30,632.85)	-	-	-	(30,632.85)

DEPARTMENT 5
FISCAL 2020

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking	General Government
Mkt Adj-Dana Invest	159,298.90	-	-	-	159,298.90
Mkt Adj-Landmark	(97,496.72)	-	-	-	(97,496.72)
Mkt Adj-Wells Fargo Investment	(12,054.25)	-	-	-	(12,054.25)
Mkt Adj-Moreton Capital	(64,525.70)	-	-	-	(64,525.70)
Mkt Adj-Oppeneheimer	23,419.19	-	-	-	23,419.19
In Rem Gain/Loss	(30,671.67)	-	-	-	(30,671.67)
Misc Revenue	(26.82)	-	-	-	(26.82)
Rebates	(54.83)	(54.83)	-	-	-
Total Cost Adjustments	\$ (1,598,060.33)	\$ (8,185.70)	\$ -	\$ -	\$ (1,589,874.63)
General & Administrative Allocation	-	(78,240.36)	12,124.67	20,518.67	45,597.03
Disallowed / Capitalized	1,256,557.43	-	-	-	1,256,557.43
Incoming Costs					
1st Allocation					
Building Depreciation	5,435.67	-	519.65	879.40	4,036.62
Equipment Depreciation	1,618.42	-	154.72	261.83	1,201.87
Audit and Consulting Services	943.03	-	90.15	152.57	700.31
Insurance/Risk Management	(18.03)	-	(1.72)	(2.92)	(13.39)
Total 1st Allocation	7,979.10	-	762.80	1,290.89	5,925.42
General & Administrative Allocation	-	-	-	-	-
Unallocated	(5,925.42)	-	-	-	(5,925.42)
Total 1st Tier Allocation	\$ (1,122,139.89)	\$ -	\$ 49,926.52	\$ 84,491.03	\$ 5,925.42
2nd Allocation					
Building Depreciation	1.75	-	0.17	0.28	1.30
Equipment Depreciation	0.07	-	0.01	0.01	0.06
Audit and Consulting Services	644.91	-	61.65	104.34	478.92
Insurance/Risk Management	28.13	-	2.69	4.55	20.89
0	0.00	-	0.00	0.00	0.00
County Treasurer	1,692.69	-	161.82	273.85	1,257.02
County Administrator	1,275.32	-	121.92	206.33	947.07
Human Resources	4,539.98	-	434.02	734.49	3,371.47
Facilities	13,878.54	-	1,326.78	2,245.32	10,306.45
Information Technology	19,306.80	-	1,845.72	3,123.52	14,337.56
Finance Department	4,938.35	-	472.10	798.94	3,667.30
Corporation Counsel	9,803.33	-	937.19	1,586.02	7,280.12
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-

DEPARTMENT 5
FISCAL 2020

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking	General Government
Total 2nd Allocation	56,109.88	-	5,364.06	9,077.65	41,668.16
General & Administrative Allocation	-	-	-	-	-
Unallocated	(41,668.16)	-	-	-	(41,668.16)
Total 2nd Tier Allocation	\$ 14,441.71	\$ -	\$ 5,364.06	\$ 9,077.65	\$ -
Total Incoming Costs	16,495.39	-	6,126.86	10,368.53	-
Total Allocated Cost	\$ 148,859.26	\$ -	\$ 55,290.58	\$ 93,568.68	\$ -

DEPARTMENT 5
FISCAL 2020

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation \$ 49,926.52
Total 2nd Tier Allocation 5,364.06

Total Allocated Cost \$ 55,290.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	1	0.01%	5.50	-	5.50	-	5.50
Insurance/Risk Management	3	0.03%	16.50	-	16.50	-	16.50
County Treasurer	239	2.63%	1,314.15	-	1,314.15	-	1,314.15
Human Resources	11	0.12%	60.48	-	60.48	6.68	67.16
Facilities	48	0.53%	263.93	-	263.93	29.14	293.06
Information Technology	5	0.06%	27.49	-	27.49	3.04	30.53
Finance Department	7	0.08%	38.49	-	38.49	4.25	42.74
Corporation Counsel	18	0.20%	98.97	-	98.97	10.93	109.90
Clerk of Courts	19	0.21%	104.47	-	104.47	11.53	116.00
Family Court Commissioner	3	0.03%	16.50	-	16.50	1.82	18.32
Sheriff's Office	287	3.16%	1,578.07	-	1,578.07	174.21	1,752.28
Child Support	94	1.04%	516.86	-	516.86	57.06	573.92
Health & Human Services	1,803	19.86%	9,913.82	-	9,913.82	1,094.42	11,008.24
Clearview	230	2.53%	1,264.66	-	1,264.66	139.61	1,404.27
County Clerk	1,153	12.70%	6,339.79	-	6,339.79	699.87	7,039.66
Veterans Service	4	0.04%	21.99	-	21.99	2.43	24.42
Courts & Judicial	119	1.31%	654.32	-	654.32	72.23	726.56
Family Court Services	498	5.48%	2,738.26	-	2,738.26	302.29	3,040.55
District Attorney/Victim Witness	40	0.44%	219.94	-	219.94	24.28	244.22
Jail	162	1.78%	890.76	-	890.76	98.33	989.09
Medical Examiner	2	0.02%	11.00	-	11.00	1.21	12.21
Emergency Management	73	0.80%	401.39	-	401.39	44.31	445.70
Highway & Airport	181	1.99%	995.23	-	995.23	109.87	1,105.10
Land Resources & Parks	3,113	34.28%	17,116.88	-	17,116.88	1,889.59	19,006.47
Register of Deeds	2	0.02%	11.00	-	11.00	1.21	12.21
Land & Water Conservation	857	9.44%	4,712.23	-	4,712.23	520.20	5,232.43
UW Extension	64	0.70%	351.90	-	351.90	38.85	390.75
Worker's Compensation	2	0.02%	11.00	-	11.00	1.21	12.21
Dental Insurance	11	0.12%	60.48	-	60.48	6.68	67.16
County Board	2	0.02%	11.00	-	11.00	1.21	12.21
All Other Departments	29	0.32%	159.46	-	159.46	17.60	177.06
Total	9,080	100.00%	\$ 49,926.52	\$ -	\$ 49,926.52	\$ 5,364.06	\$ 55,290.58

Allocation Basis: Total Number of General Receipt Transactions Processed by Department During 2020

Allocation Source: County Financial Records & Reports

DEPARTMENT 5
FISCAL 2020

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Disbursements & Checking

Total 1st Tier Allocation \$ 84,491.03
Total 2nd Tier Allocation 9,077.65
Total Allocated Cost \$ 93,568.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	1	0.00%	2.93	-	2.93	-	2.93
Insurance/Risk Management	1	0.00%	2.93	-	2.93	-	2.93
County Treasurer	129	0.45%	378.54	-	378.54	-	378.54
County Administrator	31	0.11%	90.97	-	90.97	9.82	100.79
Human Resources	201	0.70%	589.82	-	589.82	63.66	653.48
Facilities	829	2.88%	2,432.64	-	2,432.64	262.56	2,695.20
Information Technology	380	1.32%	1,115.08	-	1,115.08	120.35	1,235.43
Finance Department	142	0.49%	416.69	-	416.69	44.97	461.66
Corporation Counsel	199	0.69%	583.95	-	583.95	63.03	646.98
Clerk of Courts	498	1.73%	1,461.35	-	1,461.35	157.72	1,619.07
Family Court Commissioner	3	0.01%	8.80	-	8.80	0.95	9.75
Sheriff's Office	2,439	8.47%	7,157.07	-	7,157.07	772.46	7,929.54
Child Support	308	1.07%	903.80	-	903.80	97.55	1,001.35
Health & Human Services	6,024	20.92%	17,677.00	-	17,677.00	1,907.88	19,584.89
Clearview	9,510	33.03%	27,906.42	-	27,906.42	3,011.95	30,918.37
County Clerk	108	0.38%	316.92	-	316.92	34.21	351.12
Veterans Service	61	0.21%	179.00	-	179.00	19.32	198.32
Courts & Judicial	360	1.25%	1,056.39	-	1,056.39	114.02	1,170.41
Register in Probate	55	0.19%	161.39	-	161.39	17.42	178.81
Family Court Services	87	0.30%	255.30	-	255.30	27.55	282.85
District Attorney/Victim Witness	277	0.96%	812.84	-	812.84	87.73	900.57
Jail	2,617	9.09%	7,679.40	-	7,679.40	828.84	8,508.24
Medical Examiner	188	0.65%	551.67	-	551.67	59.54	611.21
Emergency Management	161	0.56%	472.44	-	472.44	50.99	523.43
Highway & Airport	2,094	7.27%	6,144.70	-	6,144.70	663.20	6,807.89
Land Resources & Parks	743	2.58%	2,180.28	-	2,180.28	235.32	2,415.60
Register of Deeds	128	0.44%	375.61	-	375.61	40.54	416.15
Land & Water Conservation	129	0.45%	378.54	-	378.54	40.86	419.40
UW Extension	112	0.39%	328.66	-	328.66	35.47	364.13
County Library System	6	0.02%	17.61	-	17.61	1.90	19.51
Worker's Compensation	2	0.01%	5.87	-	5.87	0.63	6.50
Dental Insurance	9	0.03%	26.41	-	26.41	2.85	29.26
County Board	958	3.33%	2,811.18	-	2,811.18	303.41	3,114.60
All Other Departments	3	0.01%	8.80	-	8.80	0.95	9.75
Total	28,793	100.00%	\$ 84,491.03	\$ -	\$ 84,491.03	\$ 9,077.65	\$ 93,568.68

Allocation Basis: Total Payroll and Accounts Payable Disbursements by Departments During 2020

Allocation Source: County Financial Records and Reports

DEPARTMENT 5
FISCAL 2020

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	8.43	5.50	2.93
Insurance/Risk Management	19.43	16.50	2.93
County Treasurer	1,692.69	1,314.15	378.54
County Administrator	100.79	-	100.79
Human Resources	720.64	67.16	653.48
Facilities	2,988.26	293.06	2,695.20
Information Technology	1,265.96	30.53	1,235.43
Finance Department	504.40	42.74	461.66
Corporation Counsel	756.88	109.90	646.98
Clerk of Courts	1,735.07	116.00	1,619.07
Family Court Commissioner	28.07	18.32	9.75
Sheriff's Office	9,681.82	1,752.28	7,929.54
Child Support	1,575.27	573.92	1,001.35
Health & Human Services	30,593.13	11,008.24	19,584.89
Clearview	32,322.64	1,404.27	30,918.37
County Clerk	7,390.78	7,039.66	351.12
Veterans Service	222.74	24.42	198.32
Courts & Judicial	1,896.97	726.56	1,170.41
Register in Probate	178.81	-	178.81
District Attorney/Victim Witness	1,144.79	244.22	900.57
Jail	9,497.34	989.09	8,508.24
Medical Examiner	623.43	12.21	611.21
Emergency Management	969.14	445.70	523.43
Highway & Airport	7,912.99	1,105.10	6,807.89
Land Resources & Parks	21,422.07	19,006.47	2,415.60
Register of Deeds	428.36	12.21	416.15
Land & Water Conservation	5,651.82	5,232.43	419.40
UW Extension	754.88	390.75	364.13
County Library System	19.51	-	19.51
Worker's Compensation	18.71	12.21	6.50
Health Insurance	-	-	-
Dental Insurance	96.42	67.16	29.26
County Board	3,126.81	12.21	3,114.60
All Other Departments	186.81	177.06	9.75
Total		\$ 52,250.03	\$ 93,285.83

DEPARTMENT 6
FISCAL 2020

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 2020.
- **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 2020.
- **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 2020

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	136,324.83	32,854.28	12,541.88	29,173.51
Fringe Benefits	37,003.45	8,917.83	3,404.32	7,918.74
Phone	458.61	458.61	-	-
Computer Maint & License Repair	116.87	116.87	-	-
Postage Parcel Delivery	2.08	2.08	-	-
Purchased Services	11.21	11.21	-	-
Membership Dues	1,252.08	1,252.08	-	-
Conference Registration Fees	150.00	150.00	-	-
Employee Bond Premium	7.55	7.55	-	-
General Liability Insurance	124.55	124.55	-	-
Total Expenditures	\$ 175,451.23	\$ 43,895.07	\$ 15,946.20	\$ 37,092.25
General & Administrative Allocation	-	(43,895.07)	5,320.61	12,376.21
Disallowed / Capitalized	(77,438.95)	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	3,709.72	-	449.66	1,045.96
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	645.47	-	78.24	181.99
Insurance/Risk Management	(4.50)	-	(0.55)	(1.27)
County Treasurer	90.97	-	11.03	25.65
Total 1st Allocation	4,441.66	-	538.38	1,252.33
General & Administrative Allocation	-	-	-	-
Unallocated	(1,960.42)	-	-	-
Total 1st Tier Allocation	\$ 100,493.53	\$ -	\$ 21,805.20	\$ 50,720.79
2nd Allocation				
Building Depreciation	1.19	-	0.14	0.34
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	476.69	-	57.78	134.40

DEPARTMENT 6
FISCAL 2020

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Admin & Oversight	Budget Development & Oversight
Insurance/Risk Management	7.02	-	0.85	1.98
County Treasurer	9.82	-	1.19	2.77
County Administrator	-	-	-	-
Human Resources	713.67	-	86.51	201.22
Facilities	9,471.79	-	1,148.10	2,670.57
Information Technology	5,667.48	-	686.97	1,597.95
Finance Department	1,326.87	-	160.83	374.11
Corporation Counsel	21,782.10	-	2,640.25	6,141.46
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	39,456.62	-	4,782.62	11,124.79
General & Administrative Allocation	-	-	-	-
Unallocated	(17,414.98)	-	-	-
Total 2nd Tier Allocation	\$ 39,456.62	\$ -	\$ 4,782.62	\$ 11,124.79
Total Incoming Costs	24,522.89	-	5,321.00	12,377.12
Total Allocated Cost	\$ 122,535.17	\$ -	\$ 26,587.82	\$ 61,845.58

DEPARTMENT 6
FISCAL 2020

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Risk Management	General Government
Expenditures:		
Salaries & Wages	16,086.33	45,668.82
Fringe Benefits	4,366.41	12,396.16
Phone	-	-
Computer Maint & License Repair	-	-
Postage Parcel Delivery	-	-
Purchased Services	-	-
Membership Dues	-	-
Conference Registration Fees	-	-
Employee Bond Premium	-	-
General Liability Insurance	-	-
Total Expenditures	\$ 20,452.74	\$ 58,064.97
General & Administrative Allocation	6,824.27	19,373.97
Disallowed / Capitalized	-	(77,438.95)
Incoming Costs		
1st Allocation		
Building Depreciation	576.74	1,637.36
Equipment Depreciation	-	-
Audit and Consulting Services	100.35	284.89
Insurance/Risk Management	(0.70)	(1.99)
County Treasurer	14.14	40.15
Total 1st Allocation	690.53	1,960.42
General & Administrative Allocation	-	-
Unallocated	-	(1,960.42)
Total 1st Tier Allocation	\$ 27,967.54	\$ -
2nd Allocation		
Building Depreciation	0.19	0.53
Equipment Depreciation	-	-
Audit and Consulting Services	74.11	210.40

DEPARTMENT 6
FISCAL 2020

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	General	
	Risk Management	Government
Insurance/Risk Management	1.09	3.10
County Treasurer	1.53	4.33
County Administrator	-	-
Human Resources	110.95	314.99
Facilities	1,472.56	4,180.56
Information Technology	881.11	2,501.46
Finance Department	206.29	585.64
Corporation Counsel	3,386.41	9,613.97
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	6,134.23	17,414.98
General & Administrative Allocation	-	-
Unallocated	-	(17,414.98)
Total 2nd Tier Allocation	\$ 6,134.23	\$ -
Total Incoming Costs	6,824.77	-
Total Allocated Cost	\$ 34,101.77	\$ -

DEPARTMENT 6
FISCAL 2020

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Department Admin & Oversight

Total 1st Tier Allocation \$ 21,805.20
Total 2nd Tier Allocation 4,782.62

Total Allocated Cost \$ 26,587.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	1.00	1.05%	229.53	-	229.53	-	229.53
County Treasurer	1.00	1.05%	229.53	-	229.53	-	229.53
Human Resources	15.00	15.79%	3,442.93	-	3,442.93	771.39	4,214.32
Facilities	10.00	10.53%	2,295.28	-	2,295.28	514.26	2,809.54
Information Technology	10.00	10.53%	2,295.28	-	2,295.28	514.26	2,809.54
Finance Department	3.00	3.16%	688.59	-	688.59	154.28	842.86
Corporation Counsel	5.00	5.26%	1,147.64	-	1,147.64	257.13	1,404.77
Clerk of Courts	1.00	1.05%	229.53	-	229.53	51.43	280.95
Family Court Commissioner	1.00	1.05%	229.53	-	229.53	51.43	280.95
Sheriff's Office	3.00	3.16%	688.59	-	688.59	154.28	842.86
Child Support	5.00	5.26%	1,147.64	-	1,147.64	257.13	1,404.77
Health & Human Services	8.00	8.42%	1,836.23	-	1,836.23	411.41	2,247.64
Clearview	4.00	4.21%	918.11	-	918.11	205.70	1,123.82
County Clerk	1.00	1.05%	229.53	-	229.53	51.43	280.95
Veterans Service	1.00	1.05%	229.53	-	229.53	51.43	280.95
Courts & Judicial	1.00	1.05%	229.53	-	229.53	51.43	280.95
Family Court Services	1.00	1.05%	229.53	-	229.53	51.43	280.95
District Attorney/Victim Witness	1.00	1.05%	229.53	-	229.53	51.43	280.95
Jail	1.00	1.05%	229.53	-	229.53	51.43	280.95
Medical Examiner	1.00	1.05%	229.53	-	229.53	51.43	280.95
Emergency Management	1.00	1.05%	229.53	-	229.53	51.43	280.95
Highway & Airport	8.00	8.42%	1,836.23	-	1,836.23	411.41	2,247.64
Land Resources & Parks	1.00	1.05%	229.53	-	229.53	51.43	280.95
Register of Deeds	1.00	1.05%	229.53	-	229.53	51.43	280.95
Land & Water Conservation	1.00	1.05%	229.53	-	229.53	51.43	280.95
UW Extension	1.00	1.05%	229.53	-	229.53	51.43	280.95
County Library System	1.00	1.05%	229.53	-	229.53	51.43	280.95
Health Insurance	5.00	5.26%	1,147.64	-	1,147.64	257.13	1,404.77
All Other Departments	2.00	2.11%	459.06	-	459.06	102.85	561.91
Total	95.00	100.00%	\$ 21,805.20	\$ -	\$ 21,805.20	\$ 4,782.62	\$ 26,587.82

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2020

Allocation Source: County Administrator Effort Analysis

DEPARTMENT 6
FISCAL 2020

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Budget Development & Oversight

Total 1st Tier Allocation \$ 50,720.79
Total 2nd Tier Allocation 11,124.79

Total Allocated Cost \$ 61,845.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	1.00	1.03%	522.89	-	522.89	-	522.89
County Treasurer	2.00	2.06%	1,045.79	-	1,045.79	-	1,045.79
Human Resources	2.00	2.06%	1,045.79	-	1,045.79	236.70	1,282.49
Facilities	2.00	2.06%	1,045.79	-	1,045.79	236.70	1,282.49
Information Technology	5.00	5.15%	2,614.47	-	2,614.47	591.74	3,206.22
Finance Department	1.00	1.03%	522.89	-	522.89	118.35	641.24
Corporation Counsel	2.00	2.06%	1,045.79	-	1,045.79	236.70	1,282.49
Clerk of Courts	2.00	2.06%	1,045.79	-	1,045.79	236.70	1,282.49
Family Court Commissioner	1.00	1.03%	522.89	-	522.89	118.35	641.24
Sheriff's Office	10.00	10.31%	5,228.95	-	5,228.95	1,183.49	6,412.44
Child Support	5.00	5.15%	2,614.47	-	2,614.47	591.74	3,206.22
Health & Human Services	8.00	8.25%	4,183.16	-	4,183.16	946.79	5,129.95
Clearview	3.00	3.09%	1,568.68	-	1,568.68	355.05	1,923.73
County Clerk	1.00	1.03%	522.89	-	522.89	118.35	641.24
Veterans Service	1.00	1.03%	522.89	-	522.89	118.35	641.24
Courts & Judicial	3.00	3.09%	1,568.68	-	1,568.68	355.05	1,923.73
Family Court Services	1.00	1.03%	522.89	-	522.89	118.35	641.24
District Attorney/Victim Witness	1.00	1.03%	522.89	-	522.89	118.35	641.24
Jail	10.00	10.31%	5,228.95	-	5,228.95	1,183.49	6,412.44
Medical Examiner	1.00	1.03%	522.89	-	522.89	118.35	641.24
Emergency Management	1.00	1.03%	522.89	-	522.89	118.35	641.24
Highway & Airport	10.00	10.31%	5,228.95	-	5,228.95	1,183.49	6,412.44
Land Resources & Parks	1.00	1.03%	522.89	-	522.89	118.35	641.24
Register of Deeds	1.00	1.03%	522.89	-	522.89	118.35	641.24
Land & Water Conservation	1.00	1.03%	522.89	-	522.89	118.35	641.24
UW Extension	1.00	1.03%	522.89	-	522.89	118.35	641.24
County Library System	1.00	1.03%	522.89	-	522.89	118.35	641.24
Worker's Compensation	1.00	1.03%	522.89	-	522.89	118.35	641.24
Health Insurance	5.00	5.15%	2,614.47	-	2,614.47	591.74	3,206.22
Dental Insurance	1.00	1.03%	522.89	-	522.89	118.35	641.24
County Board	4.00	4.12%	2,091.58	-	2,091.58	473.40	2,564.97
All Other Departments	8.00	8.25%	4,183.16	-	4,183.16	946.79	5,129.95
Total	97.00	100.00%	\$ 50,720.79	\$ -	\$ 50,720.79	\$ 11,124.79	\$ 61,845.58

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2020

Allocation Source: County Administrator Effort Analysis



DEPARTMENT 6
FISCAL 2020

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Risk Management

Total 1st Tier Allocation \$ 27,967.54
Total 2nd Tier Allocation 6,134.23

Total Allocated Cost \$ 34,101.77

	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%	27,967.54	-	27,967.54	-	27,967.54
All Other Departments		0.00%	-	-	-	6,134.23	6,134.23
Total	100.00	100.00%	\$ 27,967.54	\$ -	\$ 27,967.54	\$ 6,134.23	\$ 34,101.77

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed Employee Personnel Activity Reports

DEPARTMENT 6
FISCAL 2020

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	752.42	229.53	522.89	-
Insurance/Risk Management	27,967.54	-	-	27,967.54
County Treasurer	1,275.32	229.53	1,045.79	-
County Administrator	-	-	-	-
Human Resources	5,496.80	4,214.32	1,282.49	-
Facilities	4,092.03	2,809.54	1,282.49	-
Information Technology	6,015.76	2,809.54	3,206.22	-
Finance Department	1,484.11	842.86	641.24	-
Corporation Counsel	2,687.26	1,404.77	1,282.49	-
Clerk of Courts	1,563.44	280.95	1,282.49	-
Family Court Commissioner	922.20	280.95	641.24	-
Sheriff's Office	7,255.30	842.86	6,412.44	-
Child Support	4,610.99	1,404.77	3,206.22	-
Health & Human Services	7,377.58	2,247.64	5,129.95	-
Clearview	3,047.55	1,123.82	1,923.73	-
County Clerk	922.20	280.95	641.24	-
Veterans Service	922.20	280.95	641.24	-
Courts & Judicial	2,204.69	280.95	1,923.73	-
Register in Probate	-	-	-	-
District Attorney/Victim Witness	922.20	280.95	641.24	-
Jail	6,693.39	280.95	6,412.44	-
Medical Examiner	922.20	280.95	641.24	-
Emergency Management	922.20	280.95	641.24	-
Highway & Airport	8,660.07	2,247.64	6,412.44	-
Land Resources & Parks	922.20	280.95	641.24	-
Register of Deeds	922.20	280.95	641.24	-
Land & Water Conservation	922.20	280.95	641.24	-
UW Extension	922.20	280.95	641.24	-
County Library System	922.20	280.95	641.24	-
Worker's Compensation	641.24	-	641.24	-
Health Insurance	4,610.99	1,404.77	3,206.22	-
Dental Insurance	641.24	-	641.24	-
County Board	2,564.97	-	2,564.97	-
All Other Departments	11,826.09	561.91	5,129.95	6,134.23
Total	\$ 121,612.97	\$ 26,306.87	\$ 61,204.34	\$ 34,101.77

**DEPARTMENT 7
FISCAL 2020**

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 2020.
- **Workers Comp Insurance Administration**: Costs related to the management of the County's workers compensation insurance program have been identified based on staff completed Personnel Activity Reports. As the County is self-insured, there are no expenses other than wages and fringe benefits included in the allocation. The resulting salaries and fringe benefits have been subsequently offset against allocated costs, leaving only indirect costs.
- **Dental Insurance Administration**: Costs related to the management of the County's dental insurance program have been identified based on staff completed Personnel Activity Reports. As the County is self-insured, there are no expenses other than wages and fringe benefits included in the allocation. The resulting salaries and fringe benefits have been subsequently offset against allocated costs, leaving only indirect costs.

**DEPARTMENT 7
FISCAL 2020**

DODGE COUNTY, WISCONSIN

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

- **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 2020

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Human Resources Administration	Health Insurance Administration
Expenditures:				
Salaries & Wages	429,352.49	61,297.82	303,935.05	41,716.58
Fringe Benefits	129,248.21	18,534.80	91,901.74	12,613.96
Drug Alcohol Test Fee	49.00	-	49.00	-
Legal Services	2,016.50	-	2,016.50	-
Professional Services	112,234.00	-	112,234.00	-
Recruitment Services	371.00	-	371.00	-
Employee Assistance Program	10,120.50	-	10,120.50	-
Phone	198.51	-	198.51	-
Computer Maint License Repair	1,150.94	-	1,150.94	-
Flex Spending Administration	11,924.75	-	11,924.75	-
COBRA Secure Fees	2,695.00	-	2,695.00	-
HSA Admin Fees	3,430.00	-	3,430.00	-
Postage Parcel Delivery	568.46	-	568.46	-
Printing and Duplication	63.00	-	63.00	-
Purchased Services	558.64	-	558.64	-
Contractual Services	175.00	-	-	-
Office Supplies & Small Equipment	1,047.87	-	1,047.87	-
Membership Dues	1,780.00	-	1,780.00	-
Conference Registration Fees	425.00	-	425.00	-
Education & Training	1,369.72	-	1,369.72	-
Mileage	24.50	-	24.50	-
Lodging	164.00	-	164.00	-
Operating Supplies	790.06	-	790.06	-
Employee Bond Premium	52.83	-	52.83	-
General Liability Insurance	873.83	-	873.83	-
Total Expenditures	\$ 710,683.81	\$ 79,832.63	\$ 547,744.90	\$ 54,330.54
Cost Adjustments:				
COVID Federal Aid	(2,165.64)	-	(2,165.64)	-
Other Public Charges	(193.13)	-	(193.13)	-
Rebates	(312.68)	-	(312.68)	-
Total Cost Adjustments	\$ (2,671.45)	\$ -	\$ (2,671.45)	\$ -
General & Administrative Allocation	0.00	(79,832.63)	65,924.81	9,048.50

DEPARTMENT 7
FISCAL 2020

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Human Resources Administration	Health Insurance Administration
Disallowed / Capitalized	(5,179.16)	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	22,122.49	-	19,208.14	1,905.25
Equipment Depreciation	1,398.36	-	1,214.14	120.43
Audit and Consulting Services	797.78	-	692.68	68.71
Insurance/Risk Management	(31.56)	-	(27.40)	(2.72)
County Treasurer	650.30	-	564.64	56.01
County Administrator	4,488.72	-	3,897.39	386.58
Total 1st Allocation	29,426.09	-	25,549.59	2,534.25
General & Administrative Allocation	-	-	-	-
Unallocated	(204.42)	-	-	-
Total 1st Tier Allocation	732,054.87	-	636,547.85	65,913.29
2nd Allocation				
Building Depreciation	7.10	-	6.17	0.61
Equipment Depreciation	0.06	-	0.06	0.01
Audit and Consulting Services	553.95	-	480.97	47.71
Insurance/Risk Management	49.25	-	42.76	4.24
County Treasurer	70.34	-	61.07	6.06
County Administrator	1,008.09	-	875.29	86.82
Human Resources	5,170.66	-	4,489.50	445.31
Facilities	53,782.91	-	46,697.72	4,631.92
Information Technology	24,961.78	-	21,673.40	2,149.77
Finance Department	4,027.73	-	3,497.13	346.88
Corporation Counsel	12,842.91	-	11,151.02	1,106.06
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	102,474.78	-	88,975.08	8,825.39

DEPARTMENT 7
FISCAL 2020

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Human Resources Administration	Health Insurance Administration
General & Administrative Allocation	-	-	-	-
Unallocated	(711.88)	-	-	-
Total 2nd Tier Allocation	\$ 101,762.90	\$ -	\$ 88,975.08	\$ 8,825.39
Total Incoming Costs	130,984.57	-	114,524.68	11,359.64
Total Allocated Cost	\$ 833,817.77	\$ -	\$ 725,522.94	\$ 74,738.69

DEPARTMENT 7
FISCAL 2020

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	General Government
Expenditures:			
Salaries & Wages	9,364.95	9,364.95	3,673.15
Fringe Benefits	2,831.71	2,831.71	534.29
Drug Alcohol Test Fee	-	-	-
Legal Services	-	-	-
Professional Services	-	-	-
Recruitment Services	-	-	-
Employee Assistance Program	-	-	-
Phone	-	-	-
Computer Maint License Repair	-	-	-
Flex Spending Administration	-	-	-
COBRA Secure Fees	-	-	-
HSA Admin Fees	-	-	-
Postage Parcel Delivery	-	-	-
Printing and Duplication	-	-	-
Purchased Services	-	-	-
Contractual Services	-	-	175.00
Office Supplies & Small Equipment	-	-	-
Membership Dues	-	-	-
Conference Registration Fees	-	-	-
Education & Training	-	-	-
Mileage	-	-	-
Lodging	-	-	-
Operating Supplies	-	-	-
Employee Bond Premium	-	-	-
General Liability Insurance	-	-	-
Total Expenditures	\$ 12,196.65	\$ 12,196.65	\$ 4,382.44
Cost Adjustments:			
COVID Federal Aid	-	-	-
Other Public Charges	-	-	-
Rebates	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -
General & Administrative Allocation	2,031.30	2,031.30	796.72

DEPARTMENT 7
FISCAL 2020

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	General Government
Disallowed / Capitalized	-	-	(5,179.16)
Incoming Costs			
1st Allocation			
Building Depreciation	427.71	427.71	153.68
Equipment Depreciation	27.04	27.04	9.71
Audit and Consulting Services	15.42	15.42	5.54
Insurance/Risk Management	(0.61)	(0.61)	(0.22)
County Treasurer	12.57	12.57	4.52
County Administrator	86.78	86.78	31.18
Total 1st Allocation	568.91	568.91	204.42
General & Administrative Allocation	-	-	-
Unallocated	-	-	(204.42)
Total 1st Tier Allocation	14,796.86	14,796.86	-
2nd Allocation			
Building Depreciation	0.14	0.14	0.05
Equipment Depreciation	0.00	0.00	0.00
Audit and Consulting Services	10.71	10.71	3.85
Insurance/Risk Management	0.95	0.95	0.34
County Treasurer	1.36	1.36	0.49
County Administrator	19.49	19.49	7.00
Human Resources	99.97	99.97	35.92
Facilities	1,039.82	1,039.82	373.62
Information Technology	482.60	482.60	173.41
Finance Department	77.87	77.87	27.98
Corporation Counsel	248.30	248.30	89.22
Clerk of Courts	-	-	-
Family Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Total 2nd Allocation	1,981.21	1,981.21	711.88

DEPARTMENT 7
FISCAL 2020

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	General Government
General & Administrative Allocation	-	-	-
Unallocated	-	-	(711.88)
Total 2nd Tier Allocation	\$ 1,981.21	\$ 1,981.21	\$ -
Total Incoming Costs	2,550.12	2,550.12	-
Total Allocated Cost	\$ 16,778.07	\$ 16,778.07	\$ -

**DEPARTMENT 7
FISCAL 2020**

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

Department: Human Resources
Function: Human Resources Administration

Total 1st Tier Allocation \$ 636,547.85
Total 2nd Tier Allocation 88,975.08

Total Allocated Cost \$ 725,522.94

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	7	0.65%	4,137.27	-	4,137.27	-	4,137.27
County Administrator	1	0.09%	591.04	-	591.04	-	591.04
Human Resources	8	0.74%	4,728.30	-	4,728.30	-	4,728.30
Facilities	22	2.04%	13,002.83	-	13,002.83	1,844.91	14,847.75
Information Technology	12	1.11%	7,092.46	-	7,092.46	1,006.32	8,098.77
Finance Department	5	0.46%	2,955.19	-	2,955.19	419.30	3,374.49
Corporation Counsel	7	0.65%	4,137.27	-	4,137.27	587.02	4,724.28
Clerk of Courts	16	1.49%	9,456.61	-	9,456.61	1,341.75	10,798.36
Sheriff's Office	89	8.26%	52,602.38	-	52,602.38	7,463.51	60,065.88
Child Support	14	1.30%	8,274.53	-	8,274.53	1,174.04	9,448.57
Health & Human Services	188	17.46%	111,115.13	-	111,115.13	15,765.61	126,880.74
Clearview	407	37.79%	240,552.44	-	240,552.44	34,130.88	274,683.31
County Clerk	3	0.28%	1,773.11	-	1,773.11	251.58	2,024.69
Veterans Service	2	0.19%	1,182.08	-	1,182.08	167.72	1,349.80
Courts & Judicial	19	1.76%	11,229.72	-	11,229.72	1,593.33	12,823.05
Register in Probate	2	0.19%	1,182.08	-	1,182.08	167.72	1,349.80
Family Court Services	3	0.28%	1,773.11	-	1,773.11	251.58	2,024.69
District Attorney/Victim Witness	9	0.84%	5,319.34	-	5,319.34	754.74	6,074.08
Jail	108	10.03%	63,832.10	-	63,832.10	9,056.84	72,888.94
Medical Examiner	6	0.56%	3,546.23	-	3,546.23	503.16	4,049.39
Emergency Management	22	2.04%	13,002.83	-	13,002.83	1,844.91	14,847.75
Highway & Airport	87	8.08%	51,420.30	-	51,420.30	7,295.79	58,716.09
Land Resources & Parks	21	1.95%	12,411.80	-	12,411.80	1,761.05	14,172.85
Register of Deeds	5	0.46%	2,955.19	-	2,955.19	419.30	3,374.49
Land & Water Conservation	6	0.56%	3,546.23	-	3,546.23	503.16	4,049.39
UW Extension	8	0.74%	4,728.30	-	4,728.30	670.88	5,399.18
Total	1,077	100.00%	\$ 636,547.85	\$ -	\$ 636,547.85	\$ 88,975.08	\$ 725,522.94

Allocation Basis: Total Number of Employees by Department During 2020, Excluding County Board

Allocation Source: County Human Resources Records & Reports

DEPARTMENT 7
FISCAL 2020

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Health Insurance Administration

Total 1st Tier Allocation \$ 65,913.29
Total 2nd Tier Allocation 8,825.39

Total Allocated Cost \$ 74,738.69

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	48,083.76	0.61%	402.72	-	402.72	-	402.72
County Administrator	14,641.64	0.19%	122.63	-	122.63	-	122.63
Human Resources	52,817.14	0.67%	442.36	-	442.36	-	442.36
Facilities	256,974.96	3.27%	2,152.25	-	2,152.25	292.47	2,444.71
Information Technology	161,807.34	2.06%	1,355.19	-	1,355.19	184.16	1,539.34
Finance Department	70,711.20	0.90%	592.23	-	592.23	80.48	672.71
Corporation Counsel	70,711.44	0.90%	592.23	-	592.23	80.48	672.71
Clerk of Courts	134,204.64	1.71%	1,124.01	-	1,124.01	152.74	1,276.75
Family Court Commissioner	6,456.74	0.08%	54.08	-	54.08	7.35	61.43
Sheriff's Office	833,341.44	10.59%	6,979.50	-	6,979.50	948.44	7,927.93
Child Support	94,297.66	1.20%	789.77	-	789.77	107.32	897.09
Health & Human Services	1,434,897.56	18.23%	12,017.72	-	12,017.72	1,633.08	13,650.79
Clearview	2,324,270.91	29.53%	19,466.50	-	19,466.50	2,645.28	22,111.78
County Clerk	31,405.97	0.40%	263.03	-	263.03	35.74	298.78
Courts & Judicial	66,254.38	0.84%	554.90	-	554.90	75.40	630.31
Family Court Services	28,284.48	0.36%	236.89	-	236.89	32.19	269.08
District Attorney/Victim Witness	109,862.59	1.40%	920.13	-	920.13	125.04	1,045.17
Jail	915,190.27	11.63%	7,665.01	-	7,665.01	1,041.59	8,706.60
Medical Examiner	33,941.52	0.43%	284.27	-	284.27	38.63	322.90
Emergency Management	20,706.28	0.26%	173.42	-	173.42	23.57	196.99
Highway & Airport	868,128.52	11.03%	7,270.85	-	7,270.85	988.03	8,258.88
Land Resources & Parks	186,678.00	2.37%	1,563.49	-	1,563.49	212.46	1,775.95
Register of Deeds	36,473.58	0.46%	305.48	-	305.48	41.51	346.99
Land & Water Conservation	48,083.76	0.61%	402.72	-	402.72	54.72	457.44
UW Extension	20,799.36	0.26%	174.20	-	174.20	23.67	197.87
Dental Insurance	923.66	0.01%	7.74	-	7.74	1.05	8.79
Total	7,869,948.80	100.00%	\$ 65,913.29	\$ -	\$ 65,913.29	\$ 8,825.39	\$ 74,738.69

Allocation Basis: County Share of Health Insurance Premiums Paid by Department During 2020

Allocation Source: County Finance Department Records and Reports

DEPARTMENT 7
FISCAL 2020

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Workers Comp Administration

Total 1st Tier Allocation	\$ 14,796.86
Total 2nd Tier Allocation	<u>1,981.21</u>
Total Allocated Cost	\$ 16,778.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Worker's Compensation	100.00	100.00%	14,796.86	(12,196.65)	2,600.21	1,981.21	4,581.42
Total	100.00	100.00%	\$ 14,796.86	\$ (12,196.65)	\$ 2,600.21	\$ 1,981.21	\$ 4,581.42

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2020 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2020

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Dental Insurance Administration

Total 1st Tier Allocation \$ 14,796.86
Total 2nd Tier Allocation 1,981.21

Total Allocated Cost \$ 16,778.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Dental Insurance	100.00	100.00%	14,796.86	(12,196.65)	2,600.21	1,981.21	4,581.42
Total	100.00	100.00%	\$ 14,796.86	\$ (12,196.65)	\$ 2,600.21	\$ 1,981.21	\$ 4,581.42

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2020 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2020

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Total	Human Resources Administration	Health Insurance Administration	Workers Comp Administration	Dental Insurance Administration
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	-	-	-	-	-
Insurance/Risk Management	-	-	-	-	-
County Treasurer	4,539.98	4,137.27	402.72	-	-
County Administrator	713.67	591.04	122.63	-	-
Human Resources	5,170.66	4,728.30	442.36	-	-
Facilities	17,292.46	14,847.75	2,444.71	-	-
Information Technology	9,638.11	8,098.77	1,539.34	-	-
Finance Department	4,047.19	3,374.49	672.71	-	-
Corporation Counsel	5,396.99	4,724.28	672.71	-	-
Clerk of Courts	12,075.11	10,798.36	1,276.75	-	-
Family Court Commissioner	61.43	-	61.43	-	-
Sheriff's Office	67,993.82	60,065.88	7,927.93	-	-
Child Support	10,345.66	9,448.57	897.09	-	-
Health & Human Services	140,531.54	126,880.74	13,650.79	-	-
Clearview	296,795.10	274,683.31	22,111.78	-	-
County Clerk	2,323.47	2,024.69	298.78	-	-
Veterans Service	1,349.80	1,349.80	-	-	-
Courts & Judicial	13,453.36	12,823.05	630.31	-	-
Register in Probate	1,349.80	1,349.80	-	-	-
Family Court Services	2,293.78	2,024.69	269.08	-	-
District Attorney/Victim Witness	7,119.25	6,074.08	1,045.17	-	-
Jail	81,595.53	72,888.94	8,706.60	-	-
Medical Examiner	4,372.29	4,049.39	322.90	-	-
Emergency Management	15,044.73	14,847.75	196.99	-	-
Highway & Airport	66,974.97	58,716.09	8,258.88	-	-
Land Resources & Parks	15,948.80	14,172.85	1,775.95	-	-
Register of Deeds	3,721.48	3,374.49	346.99	-	-
Land & Water Conservation	4,506.83	4,049.39	457.44	-	-
UW Extension	5,597.05	5,399.18	197.87	-	-
County Library System	-	-	-	-	-
Worker's Compensation	-	-	-	4,581.42	-
Health Insurance	-	-	-	-	-
Dental Insurance	8.79	-	8.79	-	4,581.42
County Board	-	-	-	-	-
All Other Departments	-	-	-	-	-
Total	\$ 800,261.62	\$ 725,522.94	\$ 74,738.69	\$ 4,581.42	\$ 4,581.42

**DEPARTMENT 8
FISCAL 2020**

**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 2020

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
Expenditures:				
Salaries & Wages	1,197,492.87	1,197,492.87	-	-
Fringe Benefits	546,051.25	546,051.25	-	-
Drug Alcohol Test Fee	98.00	49.00	49.00	-
Professional Services	123,278.15	-	41,729.99	7,412.18
Water	34,543.63	-	1,163.01	880.29
Fire Protection	28,591.81	-	2,382.00	1,720.00
Electricity	691,485.81	-	91,880.60	45,674.65
Sewer	87,979.97	-	2,660.38	2,370.51
Natural LP Gas	202,029.58	-	26,022.97	10,168.65
Phone	6,258.93	-	5,916.63	-
Refuse Collection	27,752.83	-	2,822.91	-
Build Equip Maint Service	364,105.74	-	65,914.13	20,265.15
Ground Maintenance & Repair	56,536.60	-	15,869.94	360.00
Vehicle Maintenance	2,315.60	-	2,315.60	-
Computer Maint License Repair	879.97	-	879.97	-
Postage Parcel Delivery	29.18	18.63	10.55	-
Contractual Services	9,938.35	-	3,680.85	-
Office Supplies & Small Equipment	3,511.74	-	824.92	309.50
Computer Equipment	5,373.06	-	-	-
Furniture & Furnishings	8,573.72	-	1,525.86	296.65
Advertising	356.09	-	-	76.82
Parking Tolls	11.00	11.00	-	-
Fuel	2,703.00	-	-	-
Operating Supplies	878.58	878.58	-	-
Building and Equip Repair	94,476.63	30.00	15,455.97	2,762.58
Household Janitorial Supplies	53,029.41	-	2,980.54	1,602.00
Cash Short/Over	(316.38)	(316.38)	-	-
Co. Financial Services	25,920.00	-	-	-
Co. Radio Maintenance Repair	714.89	-	178.72	-
Co Hwy Dept Services Supplies	21,035.19	-	10,134.50	-
Co. Vehicle Fuel Services	1,678.89	1,678.89	-	-
Building Premium	72,934.94	-	13,061.29	4,813.34
Equipment Vehicle Insurance	55.66	-	55.66	-
Employee Bond Premium	166.04	166.04	-	-
General Liability Insurance	3,212.04	3,212.04	-	-
Rent Expense	1,700.00	-	1,700.00	-
Depr Building	13,060.32	13,060.32	-	-
CAP Machinery & Equipment	73,845.98	-	25,786.44	-
CAP Projects	664,265.70	-	443,276.63	446.97

DEPARTMENT 8
FISCAL 2020

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
Total Expenditures	\$ 4,426,554.77	\$ 1,762,332.24	\$ 778,279.06	\$ 99,159.29
Cost Adjustments:				
COVID Federal Aid	(562,744.14)	(40,165.45)	(21,196.59)	-
Equipment Sales	(6,902.85)	-	-	-
Sale of County Property	(20.86)	(20.86)	-	-
Sale of Recyclable Materials	(6,458.96)		(6,458.96)	-
Misc Revenue	(372.00)		(372.00)	-
Rebates	(5,362.49)	(5,362.49)	-	-
Intrafund Retire Transfer	(29,018.30)	(29,018.30)	-	-
Add Back Billed Highway Services	424.75	-	-	-
Wage & Benefits Adjustment	(1,743,544.12)	(1,743,544.12)	-	-
Salary & Fringe Benefits Allocation	1,743,544.12	(48.02)	265,825.68	20,639.54
Total Cost Adjustments	\$ (610,454.85)	\$ (1,818,159.24)	\$ 237,798.13	\$ 20,639.54
General & Administrative Allocation	(0.00)	55,827.00	(16,305.72)	(2,077.49)
Disallowed / Capitalized	(738,111.68)	-	(469,063.07)	(446.97)
Incoming Costs				
1st Allocation				
Building Depreciation	49,940.71	-	7,613.89	591.17
Equipment Depreciation	37,306.11	21,410.70	-	-
Audit and Consulting Services	2,318.16	-	353.42	27.44
Insurance/Risk Management	(1,663.09)	(156.65)	(226.85)	(91.48)
County Treasurer	2,696.57	-	411.12	31.92
County Administrator	3,341.07	-	509.38	39.55
Human Resources	15,155.08	-	2,310.52	179.40
Total 1st Allocation	109,094.62	21,254.05	10,971.48	777.99
General & Administrative Allocation	-	(21,254.05)	3,240.36	251.59
Total 1st Tier Allocation	\$ 3,187,082.86	\$ -	\$ 544,920.25	\$ 118,303.96
2nd Allocation				
Building Depreciation	16.03	-	2.44	0.19
Equipment Depreciation	1.72	0.99	-	-
Audit and Consulting Services	1,596.65	-	243.42	18.90
Insurance/Risk Management	2,595.54	244.48	354.04	142.77

DEPARTMENT 8
FISCAL 2020

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
County Treasurer	291.69	-	44.47	3.45
County Administrator	750.96	-	114.49	8.89
Human Resources	2,137.38	-	325.86	25.30
Facilities	106,644.98	-	16,258.95	1,262.40
Information Technology	99,027.12	-	15,097.54	1,172.22
Finance Department	12,579.48	-	1,917.85	148.91
Corporation Counsel	11,994.15	-	1,828.61	141.98
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	948.43	779.48	42.24	-
Total 2nd Allocation	238,584.13	1,024.95	36,229.91	2,925.01
General & Administrative Allocation	-	(1,024.95)	156.26	12.13
Total 2nd Tier Allocation	\$ 238,584.13	\$ -	\$ 36,386.18	\$ 2,937.14
Total Incoming Costs	347,678.75	-	50,598.02	3,966.73
Total Allocated Cost	\$ 3,425,666.99	\$ 0.00	\$ 581,306.42	\$ 121,241.10

DEPARTMENT 8
FISCAL 2020

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Highway Building	Courts Building	Corrections Building	Justice Facility
Expenditures:					
Salaries & Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Drug Alcohol Test Fee	-	-	-	-	-
Professional Services	-	-	-	74,135.98	-
Water	3,914.21	-	4,051.58	24,007.60	526.94
Fire Protection	9,948.00	-	6,328.61	6,955.20	1,258.00
Electricity	122,246.54	-	170,416.39	255,624.60	5,643.03
Sewer	10,666.83	-	13,055.72	57,539.55	1,686.98
Natural LP Gas	57,888.37	-	40,156.87	60,235.31	7,557.41
Phone	-	-	-	342.30	-
Refuse Collection	5,143.08	-	3,957.38	15,829.46	-
Build Equip Maint Service	118,131.08	-	69,606.78	84,221.77	5,966.83
Ground Maintenance & Repair	29,846.96	-	-	8,502.20	1,957.50
Vehicle Maintenance	-	-	-	-	-
Computer Maint License Repair	-	-	-	-	-
Postage Parcel Delivery	-	-	-	-	-
Contractual Services	4,469.70	-	1,787.80	-	-
Office Supplies & Small Equipment	1,130.29	-	64.60	1,182.43	-
Computer Equipment	5,143.07	-	-	229.99	-
Furniture & Furnishings	2,153.61	-	4,246.95	350.65	-
Advertising	-	-	31.68	247.59	-
Parking Tolls	-	-	-	-	-
Fuel	329.41	-	-	2,373.59	-
Operating Supplies	-	-	-	-	-
Building and Equip Repair	25,491.39	-	4,925.88	40,631.14	5,179.67
Household Janitorial Supplies	6,642.62	-	13,515.62	28,227.79	60.84
Cash Short/Over	-	-	-	-	-
Co. Financial Services	-	-	-	25,920.00	-
Co. Radio Maintenance Repair	178.72	-	178.72	178.73	-
Co Hwy Dept Services Supplies	3,508.92	-	2,649.02	4,742.75	-
Co. Vehicle Fuel Services	-	-	-	-	-
Building Premium	6,916.87	-	25,478.69	17,926.81	4,737.94
Equipment Vehicle Insurance	-	-	-	-	-
Employee Bond Premium	-	-	-	-	-
General Liability Insurance	-	-	-	-	-
Rent Expense	-	-	-	-	-
Depr Building	-	-	-	-	-
CAP Machinery & Equipment	-	-	15,964.64	32,094.90	-
CAP Projects	-	-	54,486.10	159,706.00	6,350.00

DEPARTMENT 8
FISCAL 2020

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Highway Building	Courts Building	Corrections Building	Justice Facility
Total Expenditures	\$ 413,749.67	\$ -	\$ 430,903.03	\$ 901,206.34	\$ 40,925.14
Cost Adjustments:					
COVID Federal Aid	(711.77)	-	-	(373,220.85)	(127,449.48)
Equipment Sales	-	-	-	-	(6,902.85)
Sale of County Property	-	-	-	-	-
Sale of Recyclable Materials	-	-	-	-	-
Misc Revenue	-	-	-	-	-
Rebates	-	-	-	-	-
Intrafund Retire Transfer	-	-	-	-	-
Add Back Billed Highway Services	-	424.75	-	-	-
Wage & Benefits Adjustment	-	-	-	-	-
Salary & Fringe Benefits Allocation	371,241.66	-	195,863.59	798,999.24	91,022.43
Total Cost Adjustments	\$ 370,529.89	\$ 424.75	\$ 195,863.59	\$ 425,778.39	\$ (43,329.90)
General & Administrative Allocation	(8,668.47)	(8.90)	(9,027.85)	(18,881.17)	(857.42)
Disallowed / Capitalized	-	-	(70,450.74)	(191,800.90)	(6,350.00)
Incoming Costs					
1st Allocation					
Building Depreciation	10,633.26	-	5,610.01	22,885.28	2,607.10
Equipment Depreciation	-	-	-	10,331.37	5,564.04
Audit and Consulting Services	493.58	-	260.41	1,062.29	121.02
Insurance/Risk Management	(131.33)	-	(328.49)	(639.12)	(89.16)
County Treasurer	574.15	-	302.91	1,235.70	140.77
County Administrator	711.37	-	375.31	1,531.04	174.42
Human Resources	3,226.79	-	1,702.42	6,944.80	791.16
Total 1st Allocation	15,507.82	-	7,922.57	43,351.36	9,309.35
General & Administrative Allocation	4,525.36	-	2,387.54	9,739.65	1,109.55
Total 1st Tier Allocation	\$ 795,644.27	\$ 415.85	\$ 557,598.15	\$ 1,169,393.67	\$ 806.71
2nd Allocation					
Building Depreciation	3.41	-	1.80	7.35	0.84
Equipment Depreciation	-	-	-	0.48	0.26
Audit and Consulting Services	339.96	-	179.36	731.66	83.35
Insurance/Risk Management	204.97	-	512.67	997.47	139.14

DEPARTMENT 8
FISCAL 2020

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Highway Building	Courts Building	Corrections Building	Justice Facility
County Treasurer	62.11	-	32.77	133.67	15.23
County Administrator	159.89	-	84.36	344.13	39.20
Human Resources	455.09	-	240.10	979.45	111.58
Facilities	22,706.60	-	11,979.79	48,869.95	5,567.29
Information Technology	21,084.63	-	11,124.05	45,379.07	5,169.61
Finance Department	2,678.40	-	1,413.10	5,764.54	656.70
Corporation Counsel	2,553.77	-	1,347.34	5,496.31	626.14
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	42.24	-	42.24	42.24	-
Total 2nd Allocation	50,291.05	-	26,957.57	108,746.30	12,409.34
General & Administrative Allocation	218.23	-	115.14	469.68	53.51
Total 2nd Tier Allocation	\$ 50,509.28	\$ -	\$ 27,072.70	\$ 109,215.98	\$ 12,462.85
Total Incoming Costs	70,542.46	-	37,382.82	162,306.99	22,881.74
Total Allocated Cost	\$ 846,153.55	\$ 415.85	\$ 584,670.85	\$ 1,278,609.65	\$ 13,269.56

**DEPARTMENT 8
FISCAL 2020**

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

Department: Facilities
Function: Administration Building

Total 1st Tier Allocation \$ 544,920.25
Total 2nd Tier Allocation 36,386.18

Total Allocated Cost \$ 581,306.42

	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%	13,878.54	-	13,878.54	-	13,878.54
County Administrator	1,036.00	1.74%	9,471.79	-	9,471.79	-	9,471.79
Human Resources	3,835.00	6.43%	35,062.06	-	35,062.06	-	35,062.06
Facilities	4,567.00	7.66%	41,754.48	-	41,754.48	-	41,754.48
Information Technology	8,472.00	14.21%	77,456.53	-	77,456.53	-	77,456.53
Finance Department	2,700.00	4.53%	24,685.16	-	24,685.16	-	24,685.16
Corporation Counsel	2,792.00	4.68%	25,526.28	-	25,526.28	2,710.95	28,237.23
County Clerk	2,098.00	3.52%	19,181.28	-	19,181.28	2,037.10	21,218.38
Veterans Service	516.00	0.87%	4,717.61	-	4,717.61	501.02	5,218.63
Medical Examiner	699.00	1.17%	6,390.71	-	6,390.71	678.71	7,069.42
Land Resources & Parks	6,841.00	11.48%	62,544.87	-	62,544.87	6,642.41	69,187.29
Register of Deeds	2,888.00	4.85%	26,403.97	-	26,403.97	2,804.16	29,208.14
Land & Water Conservation	2,125.00	3.57%	19,428.13	-	19,428.13	2,063.31	21,491.45
UW Extension	3,426.00	5.75%	31,322.72	-	31,322.72	3,326.55	34,649.27
County Board	2,449.00	4.11%	22,390.35	-	22,390.35	2,377.91	24,768.26
All Other Departments	2,358.00	3.96%	21,558.37	-	21,558.37	2,289.55	23,847.92
All Other Departments	11,282.00	18.93%	103,147.38	-	103,147.38	10,954.50	114,101.88
Total	59,602	100.00%	\$ 544,920.25	\$ -	\$ 544,920.25	\$ 36,386.18	\$ 581,306.42

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2020

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Law Enforcement Center (J-POD Building)

Total 1st Tier Allocation \$ 118,303.96
Total 2nd Tier Allocation 2,937.14

Total Allocated Cost \$ 121,241.10

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	273.00	1.36%	1,609.50	-	1,609.50	-	1,609.50
Information Technology	202.50	1.01%	1,193.86	-	1,193.86	30.05	1,223.91
Sheriff's Office	18,086.93	90.14%	106,633.59	-	106,633.59	2,683.92	109,317.50
Emergency Management	1,504.00	7.50%	8,867.01	-	8,867.01	223.18	9,090.18
Total	20,066.43	100.00%	\$ 118,303.96	\$ -	\$ 118,303.96	\$ 2,937.14	\$ 121,241.10

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2020

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 795,644.27
Total 2nd Tier Allocation 50,509.28

Total Allocated Cost \$ 846,153.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	2,228	2.35%	18,720.84	-	18,720.84	-	18,720.84
Facilities	6,909	7.30%	58,053.10	-	58,053.10	-	58,053.10
Health & Human Services	53,817	56.83%	452,199.13	(469,610.39)	(17,411.26)	31,772.42	14,361.16
Clearview	20,278	21.41%	170,386.57	(103,315.32)	67,071.25	11,971.70	79,042.95
Medical Examiner	214	0.23%	1,798.14	-	1,798.14	126.34	1,924.48
All Other Departments	11,245	11.88%	94,486.49	-	94,486.49	6,638.81	101,125.30
Total	94,691.00	100.00%	\$ 795,644.27	\$ (572,925.71)	\$ 222,718.56	\$ 50,509.28	\$ 273,227.84

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2020

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Highway Building

Total 1st Tier Allocation	\$	415.85
Total 2nd Tier Allocation		-
Total Allocated Cost	\$	415.85

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Highway & Airport	100.00	100.00%	415.85	(424.75)	(8.90)	-	(8.90)
Total	100.00	100.00%	\$ 415.85	\$ (424.75)	\$ (8.90)	\$ -	\$ (8.90)

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 8
FISCAL 2020

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Courts Building

Total 1st Tier Allocation \$ 557,598.15
Total 2nd Tier Allocation 27,072.70

Total Allocated Cost \$ 584,670.85

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	613	0.93%	5,207.31	-	5,207.31	-	5,207.31
Information Technology	1,433	2.18%	12,173.04	-	12,173.04	596.60	12,769.64
Clerk of Courts	8,807	13.42%	74,813.63	-	74,813.63	3,666.62	78,480.25
Family Court Commissioner	1,961	2.99%	16,658.29	-	16,658.29	816.42	17,474.71
Sheriff's Office	2,322	3.54%	19,724.91	-	19,724.91	966.72	20,691.63
Child Support	5,983	9.11%	50,824.34	-	50,824.34	2,490.90	53,315.24
Courts & Judicial	20,397	31.07%	173,268.27	-	173,268.27	8,491.89	181,760.16
Register in Probate	1,750	2.67%	14,865.89	-	14,865.89	728.58	15,594.46
Family Court Services	924	1.41%	7,849.19	-	7,849.19	384.69	8,233.88
District Attorney/Victim Witness	7,300	11.12%	62,011.98	-	62,011.98	3,039.21	65,051.19
All Other Departments	14,150	21.56%	120,201.31	-	120,201.31	5,891.07	126,092.38
Total	65,640	100.00%	\$ 557,598.15	\$ -	\$ 557,598.15	\$ 27,072.70	\$ 584,670.85

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2020

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Corrections Building

Total 1st Tier Allocation \$ 1,169,393.67
Total 2nd Tier Allocation 109,215.98

Total Allocated Cost \$ 1,278,609.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Jail	100.00	100.00%	1,169,393.67	-	1,169,393.67	109,215.98	1,278,609.65
Total	100.00	100.00%	\$ 1,169,393.67	\$ -	\$ 1,169,393.67	\$ 109,215.98	\$ 1,278,609.65

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 8
FISCAL 2020

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Justice Facility

Total 1st Tier Allocation \$ 806.71
Total 2nd Tier Allocation 12,462.85

Total Allocated Cost \$ 13,269.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	608	2.55%	20.58	-	20.58	-	20.58
Sheriff's Office	4,616	19.37%	156.23	-	156.23	2,476.79	2,633.03
Jail	18,204	76.38%	616.13	-	616.13	9,767.67	10,383.80
Emergency Management	407	1.71%	13.78	-	13.78	218.38	232.16
Total	23,835	100.00%	\$ 806.71	\$ -	\$ 806.71	\$ 12,462.85	\$ 13,269.56

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 8
FISCAL 2020**

**DODGE COUNTY, WISCONSIN
FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Facilities

Grantee Department	Total	Law Enforcement			
		Administration Building	Center (J-POD Building)	Henry Dodge Office Building	Highway Building
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	-	-	-	-	-
Insurance/Risk Management	-	-	-	-	-
County Treasurer	13,878.54	13,878.54	-	-	-
County Administrator	9,471.79	9,471.79	-	-	-
Human Resources	53,782.91	35,062.06	-	18,720.84	-
Facilities	106,644.98	41,754.48	1,609.50	58,053.10	-
Information Technology	91,450.08	77,456.53	1,223.91	-	-
Finance Department	24,685.16	24,685.16	-	-	-
Corporation Counsel	28,237.23	28,237.23	-	-	-
Clerk of Courts	78,480.25	-	-	-	-
Family Court Commissioner	17,474.71	-	-	-	-
Sheriff's Office	132,642.15	-	109,317.50	-	-
Child Support	53,315.24	-	-	-	-
Health & Human Services	14,361.16	-	-	14,361.16	-
Clearview	79,042.95	-	-	79,042.95	-
County Clerk	21,218.38	21,218.38	-	-	-
Veterans Service	5,218.63	5,218.63	-	-	-
Courts & Judicial	181,760.16	-	-	-	-
Register in Probate	15,594.46	-	-	-	-
Family Court Services	8,233.88	-	-	-	-
District Attorney/Victim Witness	65,051.19	-	-	-	-
Jail	1,288,993.45	-	-	-	-
Medical Examiner	8,993.90	7,069.42	-	1,924.48	-
Emergency Management	9,322.34	-	9,090.18	-	-
Highway & Airport	(8.90)	-	-	-	(8.90)
Land Resources & Parks	69,187.29	69,187.29	-	-	-
Register of Deeds	29,208.14	29,208.14	-	-	-
Land & Water Conservation	21,491.45	21,491.45	-	-	-
UW Extension	34,649.27	34,649.27	-	-	-
County Library System	-	-	-	-	-
Worker's Compensation	-	-	-	-	-
Health Insurance	-	-	-	-	-
Dental Insurance	-	-	-	-	-
County Board	24,768.26	24,768.26	-	-	-
All Other Departments	365,167.48	137,949.80	-	101,125.30	-
Total	\$ 2,852,316.53	\$ 581,306.42	\$ 121,241.10	\$ 273,227.84	\$ (8.90)

DEPARTMENT 8
FISCAL 2020

DODGE COUNTY, WISCONSIN
FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities

Grantee Department	Corrections		
	Courts Building	Building	Justice Facility
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit and Consulting Services	-	-	-
Insurance/Risk Management	-	-	-
County Treasurer	-	-	-
County Administrator	-	-	-
Human Resources	-	-	-
Facilities	5,207.31	-	20.58
Information Technology	12,769.64	-	-
Finance Department	-	-	-
Corporation Counsel	-	-	-
Clerk of Courts	78,480.25	-	-
Family Court Commissioner	17,474.71	-	-
Sheriff's Office	20,691.63	-	2,633.03
Child Support	53,315.24	-	-
Health & Human Services	-	-	-
Clearview	-	-	-
County Clerk	-	-	-
Veterans Service	-	-	-
Courts & Judicial	181,760.16	-	-
Register in Probate	15,594.46	-	-
Family Court Services	8,233.88	-	-
District Attorney/Victim Witness	65,051.19	-	-
Jail	-	1,278,609.65	10,383.80
Medical Examiner	-	-	-
Emergency Management	-	-	232.16
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	126,092.38	-	-
Total	\$ 584,670.85	\$ 1,278,609.65	\$ 13,269.56

**DEPARTMENT 9
FISCAL 2020**

**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:

- **Help Desk & Infrastructure Support**: Costs related to the support of users and general system infrastructure benefiting all County operation are allocated based on the number of Active Directory users by department.
- **Information Technology Support**: Costs related to the systems and technology that supports the County's network connected users are allocated to departments based on the number of network devices (computers, laptops, MDCs, cellular, and copiers/printers).
- **Tyler Munis Support**: Costs related to the support and maintenance of the Tyler Munis system are allocated to departments based on the number of licensed users.
- **Kronos Support**: Costs related to the support and maintenance of the Kronos system are allocated to departments based on the number of licensed users.
- **Telecommunications Support**: Costs related to the management of the County's telecommunications systems are allocated to departments based on phone system charges during 2020.

**DEPARTMENT 9
FISCAL 2020**

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

- **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 2020

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Help Desk & Infrastructure Support	General IT Support	Tyler Munis Support
Expenditures:					
Salaries & Wages	912,118.92	132,257.24	318,329.50	236,238.80	104,893.68
Fringe Benefits	328,520.61	47,635.49	114,653.69	85,086.84	37,779.87
Data Processing Services	76,031.80	30,128.14		16,458.66	-
Professional Services	4,116.00	4,016.00		100.00	-
Phone	8,674.81	8,631.69		-	-
Internet	60,786.61	-		60,786.61	-
Computer Maint License Repair	474,872.16	750.86		463,536.53	590.00
Postage Parcel Delivery	43.51	43.51		-	-
Consultant	11,070.00	-		11,070.00	-
Office Supplies & Small Equipment	45,545.70	2,445.12		43,100.58	-
Computer Equipment	20,056.10	-		18,567.43	-
IT Fin Plan Purchases	168,032.67	-		168,032.67	-
Membership Dues	249.00	249.00		-	-
Conference Registration Fees	13,667.00	13,667.00		-	-
Mileage	974.53	974.53		-	-
Commercial Travel	973.88	973.88		-	-
Meals	89.51	89.51		-	-
Lodging	386.00	386.00		-	-
Co. Parcel Delivery Service	27.67	27.67		-	-
Co Treasurer Services	24,415.00	-		24,415.00	-
Building Premium	4,048.32	4,048.32		-	-
Employee Bond Premium	90.57	90.57		-	-
General Liability Insurance	1,497.57	1,497.57		-	-
CAP Projects	32,485.30	-		-	-
CAP Software	275,673.10	-		-	275,673.10
Intrafund Trans Out	467,926.58	-		-	467,926.58
Total Expenditures	\$ 2,932,372.92	\$ 247,912.10	\$ 432,983.20	\$ 1,127,393.12	\$ 886,863.23
Cost Adjustments:					
COVID Federal Aid	(1,066.31)			(1,066.31)	
Rebates	(12,716.55)			(12,716.55)	
Total Cost Adjustments	\$ (13,782.86)	\$ -	\$ -	\$ (13,782.86)	\$ -
Disallowed / Capitalized	(776,084.98)	-		-	(743,599.68)
General & Administrative Allocation	-	(247,912.10)	101,194.53	75,098.52	33,344.90

DEPARTMENT 9
FISCAL 2020

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Help Desk & Infrastructure Support	General IT Support	Tyler Munis Support
Incoming Costs					
1st Allocation					
Building Depreciation	44,180.84	-	7,126.03	18,554.63	14,595.99
Equipment Depreciation	578,049.31	-	93,234.98	242,763.39	190,969.70
Audit and Consulting Services	924.67	-	149.14	388.33	305.48
Insurance/Risk Management	(196.95)	-	(31.77)	(82.71)	(65.06)
County Treasurer	1,142.58	-	184.29	479.85	377.47
County Administrator	4,909.76	-	791.91	2,061.95	1,622.03
Human Resources	8,447.64	-	1,362.54	3,547.76	2,790.84
Facilities	90,823.43	-	14,649.13	38,143.12	30,005.27
Total 1st Allocation	728,281.28	-	117,466.25	305,856.32	240,601.72
General & Administrative Allocation					
Total 1st Tier Allocation	\$ 2,870,786.36	\$ -	\$ 651,643.98	\$ 1,494,565.10	\$ 417,210.17
2nd Allocation					
Building Depreciation	14.18	-	2.29	5.96	4.69
Equipment Depreciation	26.61	-	4.29	11.18	8.79
Audit and Consulting Services	633.41	-	102.16	266.01	209.26
Insurance/Risk Management	307.37	-	49.58	129.09	101.55
County Treasurer	123.39	-	19.90	51.82	40.76
County Administrator	1,106.00	-	178.39	464.49	365.39
Human Resources	1,190.47	-	192.01	499.96	393.29
Facilities	626.65	-	101.07	263.17	207.03
Information Technology	105,558.50	-	17,025.79	44,331.41	34,873.28
Finance Department	5,506.44	-	888.15	2,312.54	1,819.16
Corporation Counsel	24,791.96	-	3,998.75	10,411.88	8,190.50
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	1,992.03	-	321.30	836.59	658.11
Total 2nd Allocation	141,877.02	-	22,883.69	59,584.10	46,871.80
General & Administrative Allocation					
Total 2nd Tier Allocation	\$ 141,877.02	\$ -	\$ 22,883.69	\$ 59,584.10	\$ 46,871.80
Total Incoming Costs	870,158.30	-	140,349.94	365,440.41	287,473.52
Total Allocated Cost	\$ 3,012,663.38	\$ -	\$ 674,527.67	\$ 1,554,149.19	\$ 464,081.97

DEPARTMENT 9
FISCAL 2020

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Kronos Support	Tele-communications Support	Department Specific
Expenditures:			
Salaries & Wages	-	92,124.01	28,275.69
Fringe Benefits	-	33,180.58	10,184.14
Data Processing Services	29,445.00	-	
Professional Services	-	-	
Phone	-	43.12	
Internet	-	-	
Computer Maint License Repair	3,500.00	6,494.77	
Postage Parcel Delivery	-	-	
Consultant	-	-	
Office Supplies & Small Equipment	-	-	
Computer Equipment	1,488.67	-	
IT Fin Plan Purchases	-	-	
Membership Dues	-	-	
Conference Registration Fees	-	-	
Mileage	-	-	
Commercial Travel	-	-	
Meals	-	-	
Lodging	-	-	
Co. Parcel Delivery Service	-	-	
Co Treasurer Services	-	-	
Building Premium	-	-	
Employee Bond Premium	-	-	
General Liability Insurance	-	-	
CAP Projects	-	32,485.30	
CAP Software	-	-	
Intrafund Trans Out	-	-	
Total Expenditures	\$ 34,433.67	\$ 164,327.78	\$ 38,459.83
Cost Adjustments:			
COVID Federal Aid			
Rebates			
Total Cost Adjustments	\$ -	\$ -	\$ -
Disallowed / Capitalized	-	(32,485.30)	
General & Administrative Allocation	-	29,285.52	8,988.63

DEPARTMENT 9
FISCAL 2020

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Kronos Support	Tele-communications Support	Department Specific
Incoming Costs			
1st Allocation			
Building Depreciation	566.71	2,704.51	632.97
Equipment Depreciation	7,414.66	35,384.97	8,281.62
Audit and Consulting Services	11.86	56.60	13.25
Insurance/Risk Management	(2.53)	(12.06)	(2.82)
County Treasurer	14.66	69.94	16.37
County Administrator	62.98	300.55	70.34
Human Resources	108.36	517.12	121.03
Facilities	1,165.00	5,559.71	1,301.21
Total 1st Allocation	9,341.69	44,581.34	10,433.97
General & Administrative Allocation			
Total 1st Tier Allocation	\$ 43,775.36	\$ 205,709.34	\$ 57,882.42
2nd Allocation			
Building Depreciation	0.18	0.87	0.20
Equipment Depreciation	0.34	1.63	0.38
Audit and Consulting Services	8.12	38.77	9.07
Insurance/Risk Management	3.94	18.82	4.40
County Treasurer	1.58	7.55	1.77
County Administrator	14.19	67.70	15.85
Human Resources	15.27	72.87	17.06
Facilities	8.04	38.36	8.98
Information Technology	1,354.00	6,461.71	1,512.32
Finance Department	70.63	337.07	78.89
Corporation Counsel	318.01	1,517.63	355.19
Clerk of Courts	-	-	-
Family Court Commissioner	-	-	-
Sheriff's Office	25.55	121.94	28.54
Total 2nd Allocation	1,819.86	8,684.92	2,032.65
General & Administrative Allocation			
Total 2nd Tier Allocation	\$ 1,819.86	\$ 8,684.92	\$ 2,032.65
Total Incoming Costs	11,161.55	53,266.26	12,466.61
Total Allocated Cost	\$ 45,595.22	\$ 214,394.26	\$ 59,915.07

DEPARTMENT 9
FISCAL 2020

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Help Desk & Infrastructure Support

Total 1st Tier Allocation \$ 651,643.98
Total 2nd Tier Allocation 22,883.69

Total Allocated Cost \$ 674,527.67

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	5	0.37%	2,404.59	-	2,404.59	-	2,404.59
County Administrator	1	0.07%	480.92	-	480.92	-	480.92
Human Resources	5	0.37%	2,404.59	-	2,404.59	-	2,404.59
Facilities	21	1.55%	10,099.28	-	10,099.28	-	10,099.28
Information Technology	25	1.85%	12,022.95	-	12,022.95	-	12,022.95
Finance Department	5	0.37%	2,404.59	-	2,404.59	-	2,404.59
Corporation Counsel	7	0.52%	3,366.43	-	3,366.43	123.89	3,490.31
Clerk of Courts	14	1.03%	6,732.85	-	6,732.85	247.77	6,980.63
Sheriff's Office	170	12.55%	81,756.07	-	81,756.07	3,008.68	84,764.75
Child Support	14	1.03%	6,732.85	-	6,732.85	247.77	6,980.63
Health & Human Services	209	15.42%	100,511.88	-	100,511.88	3,698.91	104,210.79
Clearview	465	34.32%	223,626.90	-	223,626.90	8,229.63	231,856.53
County Clerk	3	0.22%	1,442.75	-	1,442.75	53.09	1,495.85
Veterans Service	2	0.15%	961.84	-	961.84	35.40	997.23
Courts & Judicial	5	0.37%	2,404.59	-	2,404.59	88.49	2,493.08
Family Court Services	5	0.37%	2,404.59	-	2,404.59	88.49	2,493.08
District Attorney/Victim Witness	12	0.89%	5,771.02	-	5,771.02	212.38	5,983.39
Jail	143	10.55%	68,771.28	-	68,771.28	2,530.83	71,302.12
Medical Examiner	7	0.52%	3,366.43	-	3,366.43	123.89	3,490.31
Emergency Management	2	0.15%	961.84	-	961.84	35.40	997.23
Highway & Airport	42	3.10%	20,198.56	-	20,198.56	743.32	20,941.88
Land Resources & Parks	35	2.58%	16,832.13	-	16,832.13	619.43	17,451.57
Register of Deeds	4	0.30%	1,923.67	-	1,923.67	70.79	1,994.46
Land & Water Conservation	7	0.52%	3,366.43	-	3,366.43	123.89	3,490.31
UW Extension	8	0.59%	3,847.34	-	3,847.34	141.59	3,988.93
County Board	33	2.44%	15,870.30	-	15,870.30	584.04	16,454.33
All Other Departments	106	7.82%	50,977.32	-	50,977.32	1,876.00	52,853.32
Total	1,355	100.00%	\$ 651,643.98	\$ -	\$ 651,643.98	\$ 22,883.69	\$ 674,527.67

Allocation Basis: Total Number of Active Directory Users by Department During 2020

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2020

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: General IT Support

Total 1st Tier Allocation \$ 1,494,565.10
Total 2nd Tier Allocation 59,584.10

Total Allocated Cost \$ 1,554,149.19

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	10	0.75%	11,237.33	-	11,237.33	-	11,237.33
County Administrator	3	0.23%	3,371.20	-	3,371.20	-	3,371.20
Human Resources	11	0.83%	12,361.06	-	12,361.06	-	12,361.06
Facilities	30	2.26%	33,711.99	-	33,711.99	-	33,711.99
Information Technology	61	4.59%	68,547.72	-	68,547.72	-	68,547.72
Finance Department	8	0.60%	8,989.87	-	8,989.87	-	8,989.87
Corporation Counsel	14	1.05%	15,732.26	-	15,732.26	691.12	16,423.38
Clerk of Courts	2	0.15%	2,247.47	-	2,247.47	98.73	2,346.20
Sheriff's Office	202	15.19%	226,994.10	-	226,994.10	9,971.82	236,965.92
Child Support	22	1.65%	24,722.13	-	24,722.13	1,086.04	25,808.17
Health & Human Services	378	28.42%	424,771.13	-	424,771.13	18,660.14	443,431.27
Clearview	244	18.35%	274,190.89	-	274,190.89	12,045.17	286,236.06
County Clerk	11	0.83%	12,361.06	-	12,361.06	543.02	12,904.08
Veterans Service	4	0.30%	4,494.93	-	4,494.93	197.46	4,692.39
Courts & Judicial	16	1.20%	17,979.73	-	17,979.73	789.85	18,769.58
Family Court Services	5	0.38%	5,618.67	-	5,618.67	246.83	5,865.49
District Attorney/Victim Witness	4	0.30%	4,494.93	-	4,494.93	197.46	4,692.39
Jail	95	7.14%	106,754.65	-	106,754.65	4,689.72	111,444.37
Medical Examiner	13	0.98%	14,608.53	-	14,608.53	641.75	15,250.28
Emergency Management	13	0.98%	14,608.53	-	14,608.53	641.75	15,250.28
Highway & Airport	74	5.56%	83,156.25	-	83,156.25	3,653.04	86,809.30
Land Resources & Parks	61	4.59%	68,547.72	-	68,547.72	3,011.29	71,559.01
Register of Deeds	17	1.28%	19,103.46	-	19,103.46	839.21	19,942.68
Land & Water Conservation	10	0.75%	11,237.33	-	11,237.33	493.65	11,730.99
UW Extension	19	1.43%	21,350.93	-	21,350.93	937.94	22,288.87
County Board	3	0.23%	3,371.20	-	3,371.20	148.10	3,519.30
Total	1,330	100.00%	\$ 1,494,565.10	\$ -	\$ 1,494,565.10	\$ 59,584.10	\$ 1,554,149.19

Allocation Basis: Total Number of Computer Devices, Cellular Devices and Printer/Copiers by Department in 2020

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2020

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Tyler Munis Support

Total 1st Tier Allocation \$ 417,210.17
Total 2nd Tier Allocation 46,871.80

Total Allocated Cost \$ 464,081.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	4	1.30%	5,435.96	-	5,435.96	-	5,435.96
County Administrator	1	0.33%	1,358.99	-	1,358.99	-	1,358.99
Human Resources	7	2.28%	9,512.94	-	9,512.94	-	9,512.94
Facilities	21	6.84%	28,538.81	-	28,538.81	-	28,538.81
Information Technology	12	3.91%	16,307.89	-	16,307.89	-	16,307.89
Finance Department	5	1.63%	6,794.95	-	6,794.95	894.50	7,689.45
Corporation Counsel	6	1.95%	8,153.94	-	8,153.94	1,073.40	9,227.34
Clerk of Courts	3	0.98%	4,076.97	-	4,076.97	536.70	4,613.67
Sheriff's Office	22	7.17%	29,897.80	-	29,897.80	3,935.80	33,833.60
Child Support	7	2.28%	9,512.94	-	9,512.94	1,252.30	10,765.24
Health & Human Services	39	12.70%	53,000.64	-	53,000.64	6,977.10	59,977.74
Clearview	25	8.14%	33,974.77	-	33,974.77	4,472.50	38,447.27
County Clerk	4	1.30%	5,435.96	-	5,435.96	715.60	6,151.56
Veterans Service	2	0.65%	2,717.98	-	2,717.98	357.80	3,075.78
Courts & Judicial	4	1.30%	5,435.96	-	5,435.96	715.60	6,151.56
Register in Probate	1	0.33%	1,358.99	-	1,358.99	178.90	1,537.89
Family Court Services	3	0.98%	4,076.97	-	4,076.97	536.70	4,613.67
District Attorney/Victim Witness	11	3.58%	14,948.90	-	14,948.90	1,967.90	16,916.80
Jail	85	27.69%	115,514.22	-	115,514.22	15,206.50	130,720.72
Medical Examiner	3	0.98%	4,076.97	-	4,076.97	536.70	4,613.67
Emergency Management	2	0.65%	2,717.98	-	2,717.98	357.80	3,075.78
Highway & Airport	13	4.23%	17,666.88	-	17,666.88	2,325.70	19,992.58
Land Resources & Parks	14	4.56%	19,025.87	-	19,025.87	2,504.60	21,530.47
Register of Deeds	3	0.98%	4,076.97	-	4,076.97	536.70	4,613.67
Land & Water Conservation	5	1.63%	6,794.95	-	6,794.95	894.50	7,689.45
UW Extension	4	1.30%	5,435.96	-	5,435.96	715.60	6,151.56
County Board	1	0.33%	1,358.99	-	1,358.99	178.90	1,537.89
Total	307	100.00%	417,210.17	-	417,210.17	46,871.80	464,081.97

Allocation Basis: Number of MUNIS User Licenses by Department During 2020

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2020

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Kronos Support

Total 1st Tier Allocation \$ 43,775.36
Total 2nd Tier Allocation 1,819.86

Total Allocated Cost \$ 45,595.22

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	6.00	0.31%	137.88	-	137.88	-	137.88
County Administrator	2.00	0.10%	45.96	-	45.96	-	45.96
Human Resources	22.00	1.15%	505.54	-	505.54	-	505.54
Facilities	57.00	2.99%	1,309.81	-	1,309.81	-	1,309.81
Information Technology	36.00	1.89%	827.25	-	827.25	-	827.25
Finance Department	17.00	0.89%	390.65	-	390.65	-	390.65
Corporation Counsel	9.00	0.47%	206.81	-	206.81	9.28	216.09
Clerk of Courts	17.00	0.89%	390.65	-	390.65	17.53	408.17
Sheriff's Office	174.00	9.13%	3,998.38	-	3,998.38	179.41	4,177.79
Child Support	13.00	0.68%	298.73	-	298.73	13.40	312.13
Health & Human Services	308.00	16.17%	7,077.59	-	7,077.59	317.57	7,395.16
Clearview	692.00	36.33%	15,901.60	-	15,901.60	713.51	16,615.11
County Clerk	6.00	0.31%	137.88	-	137.88	6.19	144.06
Veterans Service	3.00	0.16%	68.94	-	68.94	3.09	72.03
Courts & Judicial	25.00	1.31%	574.48	-	574.48	25.78	600.26
Family Court Services	3.00	0.16%	68.94	-	68.94	3.09	72.03
District Attorney/Victim Witness	15.00	0.79%	344.69	-	344.69	15.47	360.15
Jail	242.00	12.70%	5,560.96	-	5,560.96	249.52	5,810.49
Medical Examiner	13.00	0.68%	298.73	-	298.73	13.40	312.13
Emergency Management	25.00	1.31%	574.48	-	574.48	25.78	600.26
Highway & Airport	89.00	4.67%	2,045.15	-	2,045.15	91.77	2,136.91
Land Resources & Parks	35.00	1.84%	804.27	-	804.27	36.09	840.36
Register of Deeds	6.00	0.31%	137.88	-	137.88	6.19	144.06
Land & Water Conservation	7.00	0.37%	160.85	-	160.85	7.22	168.07
UW Extension	9.00	0.47%	206.81	-	206.81	9.28	216.09
All Other Departments	74.00	3.88%	1,700.46	-	1,700.46	76.30	1,776.76
Total	1,905.00	100.00%	\$ 43,775.36	\$ -	\$ 43,775.36	\$ 1,819.86	\$ 45,595.22

Allocation Basis: Number of KRONOS User Licenses by Department During 2020

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2020

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Tele-communications Support

Total 1st Tier Allocation \$ 205,709.34
Total 2nd Tier Allocation 8,684.92

Total Allocated Cost \$ 214,394.26

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	101.73	0.04%	91.04	-	91.04	-	91.04
County Administrator	458.61	0.20%	410.42	-	410.42	-	410.42
Human Resources	198.51	0.09%	177.65	-	177.65	-	177.65
Facilities	6,258.93	2.72%	5,601.20	-	5,601.20	-	5,601.20
Information Technology	8,774.81	3.82%	7,852.69	-	7,852.69	-	7,852.69
Finance Department	587.36	0.26%	525.64	-	525.64	-	525.64
Corporation Counsel	1,080.62	0.47%	967.06	-	967.06	43.96	1,011.02
Clerk of Courts	436.04	0.19%	390.22	-	390.22	17.74	407.96
Family Court Commissioner	47.16	0.02%	42.20	-	42.20	1.92	44.12
Sheriff's Office	60,503.90	26.32%	54,145.70	-	54,145.70	2,461.40	56,607.10
Child Support	1,179.41	0.51%	1,055.47	-	1,055.47	47.98	1,103.45
Health & Human Services	77,740.19	33.82%	69,570.68	-	69,570.68	3,162.59	72,733.27
Clearview	34,353.87	14.95%	30,743.71	-	30,743.71	1,397.57	32,141.28
County Clerk	2,155.76	0.94%	1,929.22	-	1,929.22	87.70	2,016.92
Veterans Service	526.53	0.23%	471.20	-	471.20	21.42	492.62
Courts & Judicial	1,784.62	0.78%	1,597.08	-	1,597.08	72.60	1,669.68
Family Court Services	242.34	0.11%	216.87	-	216.87	9.86	226.73
District Attorney/Victim Witness	1,037.83	0.45%	928.77	-	928.77	42.22	970.99
Jail	3,217.41	1.40%	2,879.30	-	2,879.30	130.89	3,010.19
Medical Examiner	3,170.23	1.38%	2,837.08	-	2,837.08	128.97	2,966.05
Emergency Management	4,277.59	1.86%	3,828.07	-	3,828.07	174.02	4,002.09
Highway & Airport	11,839.43	5.15%	10,595.26	-	10,595.26	481.65	11,076.90
Land Resources & Parks	6,851.27	2.98%	6,131.29	-	6,131.29	278.72	6,410.01
Register of Deeds	226.86	0.10%	203.02	-	203.02	9.23	212.25
Land & Water Conservation	626.44	0.27%	560.61	-	560.61	25.48	586.09
UW Extension	2,185.32	0.95%	1,955.67	-	1,955.67	88.90	2,044.57
County Board	2.51	0.00%	2.25	-	2.25	0.10	2.35
Total	229,865.28	100.00%	205,709.34	-	205,709.34	8,684.92	214,394.26

Allocation Basis: Phone Charges by Department During 2020

Allocation Source: Information Technology and Finance Department Records and Reports

DEPARTMENT 9
FISCAL 2020

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Department Specific

Total 1st Tier Allocation \$ 57,882.42
Total 2nd Tier Allocation 2,032.65

Total Allocated Cost \$ 59,915.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	11,201.87	34.15%	19,766.03	-	19,766.03	-	19,766.03
Sheriff's Office	3,865.64	11.78%	6,821.04	-	6,821.04	363.75	7,184.79
Courts & Judicial	8,215.93	25.05%	14,497.25	-	14,497.25	773.10	15,270.35
Highway & Airport	9,519.87	29.02%	16,798.09	-	16,798.09	895.80	17,693.89
Total	32,803.31	100.00%	57,882.42	-	57,882.42	2,032.65	59,915.07

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

DEPARTMENT 9
FISCAL 2020

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	Help Desk & Infrastructure Support	General IT Support	Tyler Munis Support
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	19,306.80	2,404.59	11,237.33	5,435.96
County Administrator	5,667.48	480.92	3,371.20	1,358.99
Human Resources	24,961.78	2,404.59	12,361.06	9,512.94
Facilities	99,027.12	10,099.28	33,711.99	28,538.81
Information Technology	105,558.50	12,022.95	68,547.72	16,307.89
Finance Department	20,000.19	2,404.59	8,989.87	7,689.45
Corporation Counsel	30,368.15	3,490.31	16,423.38	9,227.34
Clerk of Courts	14,756.63	6,980.63	2,346.20	4,613.67
Family Court Commissioner	44.12	-	-	-
Sheriff's Office	423,533.94	84,764.75	236,965.92	33,833.60
Child Support	44,969.61	6,980.63	25,808.17	10,765.24
Health & Human Services	687,748.23	104,210.79	443,431.27	59,977.74
Clearview	605,296.25	231,856.53	286,236.06	38,447.27
County Clerk	22,712.47	1,495.85	12,904.08	6,151.56
Veterans Service	9,330.06	997.23	4,692.39	3,075.78
Courts & Judicial	44,954.51	2,493.08	18,769.58	6,151.56
Register in Probate	1,537.89	-	-	1,537.89
Family Court Services	13,271.01	2,493.08	5,865.49	4,613.67
District Attorney/Victim Witness	28,923.73	5,983.39	4,692.39	16,916.80
Jail	322,287.88	71,302.12	111,444.37	130,720.72
Medical Examiner	26,632.45	3,490.31	15,250.28	4,613.67
Emergency Management	23,925.64	997.23	15,250.28	3,075.78
Highway & Airport	158,651.47	20,941.88	86,809.30	19,992.58
Land Resources & Parks	117,791.42	17,451.57	71,559.01	21,530.47
Register of Deeds	26,907.12	1,994.46	19,942.68	4,613.67
Land & Water Conservation	23,664.92	3,490.31	11,730.99	7,689.45
UW Extension	34,690.03	3,988.93	22,288.87	6,151.56
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	21,513.87	16,454.33	3,519.30	1,537.89
All Other Departments	54,630.08	52,853.32	-	-
Total	\$ 3,012,663.38	\$ 674,527.67	\$ 1,554,149.19	\$ 464,081.97

DEPARTMENT 9
FISCAL 2020

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Kronos Support	Tele-communications Support	Department Specific
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit and Consulting Services	-	-	-
Insurance/Risk Management	-	-	-
County Treasurer	137.88	91.04	-
County Administrator	45.96	410.42	-
Human Resources	505.54	177.65	-
Facilities	1,309.81	5,601.20	19,766.03
Information Technology	827.25	7,852.69	-
Finance Department	390.65	525.64	-
Corporation Counsel	216.09	1,011.02	-
Clerk of Courts	408.17	407.96	-
Family Court Commissioner	-	44.12	-
Sheriff's Office	4,177.79	56,607.10	7,184.79
Child Support	312.13	1,103.45	-
Health & Human Services	7,395.16	72,733.27	-
Clearview	16,615.11	32,141.28	-
County Clerk	144.06	2,016.92	-
Veterans Service	72.03	492.62	-
Courts & Judicial	600.26	1,669.68	15,270.35
Register in Probate	-	-	-
Family Court Services	72.03	226.73	-
District Attorney/Victim Witness	360.15	970.99	-
Jail	5,810.49	3,010.19	-
Medical Examiner	312.13	2,966.05	-
Emergency Management	600.26	4,002.09	-
Highway & Airport	2,136.91	11,076.90	17,693.89
Land Resources & Parks	840.36	6,410.01	-
Register of Deeds	144.06	212.25	-
Land & Water Conservation	168.07	586.09	-
UW Extension	216.09	2,044.57	-
County Library System	-	-	-
Worker's Compensation	-	-	-
Health Insurance	-	-	-
Dental Insurance	-	-	-
County Board	-	2.35	-
All Other Departments	1,776.76	-	-
Total	\$ 45,595.22	\$ 214,394.26	\$ 59,915.07

**DEPARTMENT 10
FISCAL 2020**

**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 and accounts payable processing are allocated based on the total number of accounting transactions processed by department in 2020.
- **Payroll:** Costs associated with payroll processing are allocated to all departments based on the number of payroll checks issued during 2020.
- **Department Specific:** Costs associated with providing specialized direct support to various departments/programs have been identified and allocated based on direct effort devoted during 2020.
- **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 2020

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Expenditures:				
Salaries & Wages	368,810.12	26,554.33	219,442.02	51,633.42
Fringe Benefits	140,247.55	10,097.82	83,447.29	19,634.66
Phone	587.36	587.36	-	-
Computer Maint License Repair	4,384.30	4,384.30	-	-
Postage Parcel Delivery	2,592.34	2,592.34	-	-
Printing and Duplication	342.00	342.00	-	-
Purchased Services	90.02	90.02	-	-
Office Supplies & Small Equipment	3,328.42	3,328.42	-	-
Computer Equipment	1,817.48	1,817.48	-	-
Furniture & Furnishings	2,484.65	2,484.65	-	-
Membership Dues	2,654.00	2,654.00	-	-
Conference Registration Fees	570.00	570.00	-	-
Education and Training	85.00	85.00	-	-
Newspapers Periodicals Books	2,689.02	2,689.02	-	-
License & Certification	10.00	10.00	-	-
Operating Supplies	8.80	8.80	-	-
Employee Bond Premium	37.74	37.74	-	-
General Liability Insurance	623.74	623.74	-	-
Total Expenditures	\$ 531,362.54	\$ 58,957.02	\$ 302,889.31	\$ 71,268.07
Cost Adjustments:				
COVID Federal Aid	(4,845.88)	(4,845.88)	-	-
Wage Garnish Fees	(834.00)	-	-	(834.00)
Intergovernmental Services	(305.13)	-	(305.13)	-
Charges to Local Govts	(750.00)	-	(750.00)	-
Misc Revenue	(954.77)	(954.77)	-	-
Rebates	(136.57)	(136.57)	-	-
Total Cost Adjustments	\$ (7,826.35)	\$ (5,937.22)	\$ (1,055.13)	\$ (834.00)
Disallowed / Capitalized	(44,162.90)	-	-	-
General & Administrative Allocation	-	(53,019.80)	33,994.38	7,998.68

DEPARTMENT 10
FISCAL 2020

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Incoming Costs				
1st Allocation				
Building Depreciation	9,668.19	-	6,198.90	1,458.56
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	871.74	-	558.93	131.51
Insurance/Risk Management	(22.52)	-	(14.44)	(3.40)
County Treasurer	455.18	-	291.84	68.67
County Administrator	1,211.48	-	776.76	182.77
Human Resources	3,547.42	-	2,274.48	535.17
Facilities	24,685.16	-	15,827.23	3,724.05
Information Technology	19,105.69	-	12,249.88	2,882.32
Total 1st Allocation	59,522.34	-	38,163.57	8,979.66
General & Administrative Allocation	-	-	-	-
Unallocated	(5,002.95)	-	-	-
Total 1st Tier Allocation	\$ 533,892.67	\$ 0.00	\$ 373,992.13	\$ 87,412.41
2nd Allocation				
Building Depreciation	3.10	-	1.99	0.47
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	636.51	-	408.10	96.02
Insurance/Risk Management	35.15	-	22.54	5.30
County Treasurer	49.22	-	31.56	7.43
County Administrator	272.63	-	174.80	41.13
Human Resources	499.78	-	320.44	75.40
Facilities	-	-	-	-
Information Technology	894.50	-	573.52	134.95
Finance Department	2,514.94	-	1,612.49	379.41
Corporation Counsel	10,676.65	-	6,845.48	1,610.70
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	15,582.48	-	9,990.92	2,350.80

DEPARTMENT 10
FISCAL 2020

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
General & Administrative Allocation	-	-	-	-
Unallocated	(1,309.73)	-	-	-
Total 2nd Tier Allocation	\$ 14,272.74	\$ -	\$ 9,990.92	\$ 2,350.80
Total Incoming Costs	68,792.12	-	48,154.49	11,330.47
Total Allocated Cost	\$ 548,165.41	\$ 0.00	\$ 383,983.05	\$ 89,763.22

DEPARTMENT 10
FISCAL 2020

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Expenditures:		
Salaries & Wages	42,413.16	28,767.19
Fringe Benefits	16,128.47	10,939.31
Phone	-	-
Computer Maint License Repair	-	-
Postage Parcel Delivery	-	-
Printing and Duplication	-	-
Purchased Services	-	-
Office Supplies & Small Equipment	-	-
Computer Equipment	-	-
Furniture & Furnishings	-	-
Membership Dues	-	-
Conference Registration Fees	-	-
Education and Training	-	-
Newspapers Periodicals Books	-	-
License & Certification	-	-
Operating Supplies	-	-
Employee Bond Premium	-	-
General Liability Insurance	-	-
Total Expenditures	\$ 58,541.63	\$ 39,706.50
Cost Adjustments:		
COVID Federal Aid	-	-
Wage Garnish Fees	-	-
Intergovernmental Services	-	-
Charges to Local Govts	-	-
Misc Revenue	-	-
Rebates	-	-
Total Cost Adjustments	\$ -	\$ -
Disallowed / Capitalized	-	(44,162.90)
General & Administrative Allocation	6,570.34	4,456.41

DEPARTMENT 10
FISCAL 2020

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Incoming Costs		
1st Allocation		
Building Depreciation	1,198.11	812.63
Equipment Depreciation	-	-
Audit and Consulting Services	108.03	73.27
Insurance/Risk Management	(2.79)	(1.89)
County Treasurer	56.41	38.26
County Administrator	150.13	101.83
Human Resources	439.60	298.17
Facilities	3,059.04	2,074.83
Information Technology	2,367.62	1,605.87
Total 1st Allocation	7,376.15	5,002.95
General & Administrative Allocation	-	-
Unallocated	-	(5,002.95)
Total 1st Tier Allocation	\$ 72,488.13	\$ -
2nd Allocation		
Building Depreciation	0.38	0.26
Equipment Depreciation	-	-
Audit and Consulting Services	78.88	53.50
Insurance/Risk Management	4.36	2.95
County Treasurer	6.10	4.14
County Administrator	33.78	22.91
Human Resources	61.93	42.01
Facilities	-	-
Information Technology	110.85	75.18
Finance Department	311.66	211.39
Corporation Counsel	1,323.08	897.39
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	1,931.02	1,309.73

DEPARTMENT 10
FISCAL 2020

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
General & Administrative Allocation	-	-
Unallocated	-	(1,309.73)
Total 2nd Tier Allocation	\$ 1,931.02	\$ -
Total Incoming Costs	9,307.17	-
Total Allocated Cost	\$ 74,419.14	\$ -

DEPARTMENT 10
FISCAL 2020

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: General Accounting & Financial Reporting

Total 1st Tier Allocation \$ 373,992.13
Total 2nd Tier Allocation 9,990.92

Total Allocated Cost \$ 383,983.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	14	0.01%	46.25	-	46.25	-	46.25
Insurance/Risk Management	100	0.09%	330.35	-	330.35	-	330.35
County Treasurer	1,380	1.22%	4,558.78	-	4,558.78	-	4,558.78
County Administrator	374	0.33%	1,235.50	-	1,235.50	-	1,235.50
Human Resources	1,032	0.91%	3,409.18	-	3,409.18	-	3,409.18
Facilities	3,209	2.83%	10,600.83	-	10,600.83	-	10,600.83
Information Technology	1,336	1.18%	4,413.43	-	4,413.43	-	4,413.43
Finance Department	623	0.55%	2,058.06	-	2,058.06	-	2,058.06
Corporation Counsel	721	0.64%	2,381.80	-	2,381.80	68.51	2,450.31
Clerk of Courts	2,003	1.77%	6,616.84	-	6,616.84	190.33	6,807.17
Family Court Commissioner	326	0.29%	1,076.93	-	1,076.93	30.98	1,107.91
Sheriff's Office	8,156	7.20%	26,943.08	-	26,943.08	774.99	27,718.07
Child Support	1,237	1.09%	4,086.39	-	4,086.39	117.54	4,203.93
Health & Human Services	34,858	30.79%	115,152.26	-	115,152.26	3,312.25	118,464.51
Clearview	23,033	20.35%	76,088.76	-	76,088.76	2,188.63	78,277.39
County Clerk	1,964	1.73%	6,488.01	-	6,488.01	186.62	6,674.63
Veterans Service	436	0.39%	1,440.31	-	1,440.31	41.43	1,481.74
Courts & Judicial	1,464	1.29%	4,836.28	-	4,836.28	139.11	4,975.39
Register in Probate	365	0.32%	1,205.77	-	1,205.77	34.68	1,240.45
Family Court Services	997	0.88%	3,293.56	-	3,293.56	94.74	3,388.29
District Attorney/Victim Witness	1,306	1.15%	4,314.33	-	4,314.33	124.10	4,438.43
Jail	4,245	3.75%	14,023.22	-	14,023.22	403.37	14,426.58
Medical Examiner	988	0.87%	3,263.83	-	3,263.83	93.88	3,357.71
Emergency Management	1,305	1.15%	4,311.02	-	4,311.02	124.00	4,435.03
Highway & Airport	5,872	5.19%	19,397.96	-	19,397.96	557.97	19,955.92
Land Resources & Parks	8,728	7.71%	28,832.66	(1,001.31)	27,831.35	829.35	28,660.70
Register of Deeds	1,950	1.72%	6,441.76	-	6,441.76	185.29	6,627.05
Land & Water Conservation	1,600	1.41%	5,285.55	-	5,285.55	152.03	5,437.58
UW Extension	787	0.70%	2,599.83	-	2,599.83	74.78	2,674.61
County Library System	68	0.06%	224.64	-	224.64	6.46	231.10
Worker's Compensation	396	0.35%	1,308.17	-	1,308.17	37.63	1,345.80
Health Insurance	122	0.11%	403.02	-	403.02	11.59	414.62
Dental Insurance	463	0.41%	1,529.51	-	1,529.51	43.99	1,573.50
County Board	1,518	1.34%	5,014.66	-	5,014.66	144.24	5,158.91
All Other Departments	236	0.21%	779.62	-	779.62	22.43	802.04
Total	113,212	100.00%	\$ 373,992.13	\$ (1,001.31)	\$ 372,990.82	\$ 9,990.92	\$ 382,981.74

Allocation Basis: Total Number of Payroll, Receipt, and Accounting Transactions Processed by Department During 2020

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2020

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 87,412.41
Total 2nd Tier Allocation 2,350.80
Total Allocated Cost \$ 89,763.22

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	108	0.43%	379.56	-	379.56	-	379.56
County Administrator	26	0.10%	91.38	-	91.38	-	91.38
Human Resources	176	0.71%	618.55	-	618.55	-	618.55
Facilities	563	2.26%	1,978.66	-	1,978.66	-	1,978.66
Information Technology	311	1.25%	1,093.01	-	1,093.01	-	1,093.01
Finance Department	130	0.52%	456.88	-	456.88	-	456.88
Corporation Counsel	182	0.73%	639.64	-	639.64	18.16	657.80
Clerk of Courts	343	1.38%	1,205.47	-	1,205.47	34.23	1,239.70
Sheriff's Office	2,140	8.60%	7,521.01	-	7,521.01	213.55	7,734.56
Child Support	277	1.11%	973.51	-	973.51	27.64	1,001.16
Health & Human Services	4,342	17.46%	15,259.92	-	15,259.92	433.28	15,693.20
Clearview	8,820	35.46%	30,997.81	-	30,997.81	880.13	31,877.94
County Clerk	76	0.31%	267.10	-	267.10	7.58	274.69
Veterans Service	52	0.21%	182.75	-	182.75	5.19	187.94
Courts & Judicial	268	1.08%	941.88	-	941.88	26.74	968.63
Register in Probate	52	0.21%	182.75	-	182.75	5.19	187.94
Family Court Services	78	0.31%	274.13	-	274.13	7.78	281.91
District Attorney/Victim Witness	237	0.95%	832.93	-	832.93	23.65	856.58
Jail	2,515	10.11%	8,838.94	-	8,838.94	250.97	9,089.91
Medical Examiner	153	0.62%	537.72	-	537.72	15.27	552.98
Emergency Management	119	0.48%	418.22	-	418.22	11.87	430.10
Highway & Airport	2,044	8.22%	7,183.62	-	7,183.62	203.97	7,387.59
Land Resources & Parks	607	2.44%	2,133.30	-	2,133.30	60.57	2,193.87
Register of Deeds	119	0.48%	418.22	-	418.22	11.87	430.10
Land & Water Conservation	104	0.42%	365.51	-	365.51	10.38	375.88
UW Extension	83	0.33%	291.70	-	291.70	8.28	299.99
County Board	947	3.81%	3,328.22	-	3,328.22	94.50	3,422.72
Total	24,872	100.00%	\$ 87,412.41	\$ -	\$ 87,412.41	\$ 2,350.80	\$ 89,763.22

Allocation Basis: Total Payroll Advances Processed by Department During 2020

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2020

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Department Specific

Total 1st Tier Allocation \$ 72,488.13
Total 2nd Tier Allocation 1,931.02

Total Allocated Cost \$ 74,419.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	20,177.52	47.90%	34,724.26	-	34,724.26	-	34,724.26
Child Support	2,161.33	5.13%	3,719.51	-	3,719.51	190.19	3,909.71
Health & Human Services	6,982.73	16.58%	12,016.84	-	12,016.84	614.47	12,631.31
Clearview	7,240.23	17.19%	12,459.99	-	12,459.99	637.13	13,097.12
Highway & Airport	5,559.48	13.20%	9,567.52	-	9,567.52	489.23	10,056.75
Total	42,121.29	100.00%	\$ 72,488.13	\$ -	\$ 72,488.13	\$ 1,931.02	\$ 74,419.14

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed Personnel Activity Reports for 2020

DEPARTMENT 10
FISCAL 2020

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	General Accounting & Financial Reporting	Payroll	Department Specific
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	34,770.51	46.25	-	34,724.26
Insurance/Risk Management	330.35	330.35	-	-
County Treasurer	4,938.35	4,558.78	379.56	-
County Administrator	1,326.87	1,235.50	91.38	-
Human Resources	4,027.73	3,409.18	618.55	-
Facilities	12,579.48	10,600.83	1,978.66	-
Information Technology	5,506.44	4,413.43	1,093.01	-
Finance Department	2,514.94	2,058.06	456.88	-
Corporation Counsel	3,108.11	2,450.31	657.80	-
Clerk of Courts	8,046.87	6,807.17	1,239.70	-
Family Court Commissioner	1,107.91	1,107.91	-	-
Sheriff's Office	35,452.63	27,718.07	7,734.56	-
Child Support	9,114.79	4,203.93	1,001.16	3,909.71
Health & Human Services	146,789.02	118,464.51	15,693.20	12,631.31
Clearview	123,252.44	78,277.39	31,877.94	13,097.12
County Clerk	6,949.32	6,674.63	274.69	-
Veterans Service	1,669.68	1,481.74	187.94	-
Courts & Judicial	5,944.01	4,975.39	968.63	-
Register in Probate	1,428.39	1,240.45	187.94	-
Family Court Services	3,670.21	3,388.29	281.91	-
District Attorney/Victim Witness	5,295.01	4,438.43	856.58	-
Jail	23,516.49	14,426.58	9,089.91	-
Medical Examiner	3,910.69	3,357.71	552.98	-
Emergency Management	4,865.13	4,435.03	430.10	-
Highway & Airport	37,400.26	19,955.92	7,387.59	10,056.75
Land Resources & Parks	30,854.56	28,660.70	2,193.87	-
Register of Deeds	7,057.15	6,627.05	430.10	-
Land & Water Conservation	5,813.47	5,437.58	375.88	-
UW Extension	2,974.60	2,674.61	299.99	-
County Library System	231.10	231.10	-	-
Worker's Compensation	1,345.80	1,345.80	-	-

DEPARTMENT 10
FISCAL 2020

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	General Accounting & Financial Reporting	Payroll	Department Specific
Health Insurance	414.62	414.62	-	-
Dental Insurance	1,573.50	1,573.50	-	-
County Board	8,581.63	5,158.91	3,422.72	-
All Other Departments	802.04	802.04	-	-
Total	\$ 547,164.10	\$ 382,981.74	\$ 89,763.22	\$ 74,419.14

**DEPARTMENT 11
FISCAL 2020**

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 2020. Services of a General Governmental nature have been appropriately excluded from further allocation.

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 11
FISCAL 2020

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	General Government
Expenditures:				
Salaries & Wages	521,755.56	-	521,755.56	-
Fringe Benefits	167,038.65	-	167,038.65	-
Legal Services	472.50	-	-	472.50
Computer Time Share	1,980.00	-	1,980.00	-
Process Server Fees	30.00	-	30.00	-
Other Professional Services	1,323.84	-	-	1,323.84
Phone	1,080.62	-	1,080.62	-
Computer Maint License Repair	1,059.83	-	1,059.83	-
Postage Parcel Delivery	2,915.39	-	2,915.39	-
Printing & Duplication	393.00	-	393.00	-
Purchased Services	231.06	-	231.06	-
Office Supplies & Small Equipment	2,844.27	-	2,844.27	-
Computer Equipment	2,610.73	-	2,610.73	-
Membership Dues	2,097.65	-	2,097.65	-
Conference Registration Fees	947.00	-	947.00	-
Newspapers Periodicals Books	851.17	-	851.17	-
License & Certification	479.50	-	479.50	-
Mileage	149.50	-	149.50	-
Filing Fees	9.24	-	9.24	-
Employee Bond Premium	52.83	-	52.83	-
General Liability Insurance	873.83	-	873.83	-
Total Expenditures	\$ 709,196.17	\$ -	\$ 707,399.83	\$ 1,796.34
Cost Adjustments:				
COVID Federal Aid	(3,883.51)	-	(3,883.51)	-
Other Public Charges	(4,078.30)	-	(4,078.30)	-
Charges to Local Govts	(3,015.82)	-	(3,015.82)	-
Rebates	(117.05)	-	(117.05)	-
Total Cost Adjustments	\$ (11,094.68)	\$ -	\$ (11,094.68)	\$ -
General & Administrative Allocation	-	-	-	-

DEPARTMENT 11
FISCAL 2020

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	General Government
Disallowed / Capitalized	(1,796.34)	-	-	(1,796.34)
Incoming Costs				
1st Allocation				
Building Depreciation	9,997.63		9,997.63	-
Equipment Depreciation	-		-	-
Audit and Consulting Services	545.63		545.63	-
Insurance/Risk Management	(31.56)		(31.56)	-
County Treasurer	682.92		682.92	-
County Administrator	2,193.43		2,193.43	-
Human Resources	4,729.50		4,729.50	-
Facilities	25,526.28		25,526.28	-
Information Technology	28,426.51		28,426.51	-
Finance Department	3,021.44		3,021.44	-
Total 1st Allocation	75,091.78	-	75,091.78	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 771,396.93	\$ -	\$ 771,396.93	\$ -
2nd Allocation				
Building Depreciation	3.21		3.21	-
Equipment Depreciation	-		-	-
Audit and Consulting Services	377.93		377.93	-
Insurance/Risk Management	49.25		49.25	-
County Treasurer	73.95		73.95	-
County Administrator	493.83		493.83	-
Human Resources	667.50		667.50	-
Facilities	2,710.95		2,710.95	-
Information Technology	1,941.64		1,941.64	-
Finance Department	86.67		86.67	-
Corporation Counsel	80,106.98		80,106.98	-
Clerk of Courts	-		-	-
Family Court Commissioner	-		-	-

DEPARTMENT 11
FISCAL 2020

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	General Government
Sheriff's Office	-		-	-
Total 2nd Allocation	86,511.91	-	86,511.91	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 86,511.91	\$ -	\$ 86,511.91	\$ -
Total Incoming Costs	161,603.69	-	161,603.69	-
Total Allocated Cost	\$ 857,908.84	\$ -	\$ 857,908.84	\$ -

DEPARTMENT 11
FISCAL 2020

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Legal Services & Support

Total 1st Tier Allocation \$ 771,396.93
Total 2nd Tier Allocation 86,511.91

Total Allocated Cost \$ 857,908.84

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	4,347.61	1.27%	9,803.33	-	9,803.33	-	9,803.33
County Administrator	9,659.99	2.82%	21,782.10	-	21,782.10	-	21,782.10
Human Resources	5,695.61	1.66%	12,842.91	-	12,842.91	-	12,842.91
Facilities	5,319.20	1.55%	11,994.15	-	11,994.15	-	11,994.15
Information Technology	10,994.81	3.21%	24,791.96	-	24,791.96	-	24,791.96
Finance Department	4,734.91	1.38%	10,676.65	-	10,676.65	-	10,676.65
Corporation Counsel	35,526.08	10.38%	80,106.98	-	80,106.98	-	80,106.98
Clerk of Courts	15,954.42	4.66%	35,975.27	-	35,975.27	5,192.35	41,167.63
Family Court Commissioner	547.87	0.16%	1,235.38	-	1,235.38	178.30	1,413.68
Sheriff's Office	39,108.94	11.43%	88,185.90	-	88,185.90	12,727.97	100,913.87
Child Support	156.88	0.05%	353.75	-	353.75	51.06	404.80
Health & Human Services	151,953.23	44.42%	342,636.03	(76,590.29)	266,045.74	49,453.04	315,498.78
Clearview	9,367.27	2.74%	21,122.05	-	21,122.05	3,048.57	24,170.62
County Clerk	2,320.73	0.68%	5,232.96	-	5,232.96	755.28	5,988.24
Courts & Judicial	23.08	0.01%	52.04	-	52.04	7.51	59.55
District Attorney/Victim Witness	69.25	0.02%	156.15	-	156.15	22.54	178.69
Jail	173.12	0.05%	390.36	-	390.36	56.34	446.71
Medical Examiner	208.78	0.06%	470.77	-	470.77	67.95	538.72
Emergency Management	3,971.10	1.16%	8,954.35	-	8,954.35	1,292.39	10,246.74
Highway & Airport	6,513.31	1.90%	14,686.72	-	14,686.72	2,119.75	16,806.47
Land Resources & Parks	14,864.55	4.35%	33,517.75	-	33,517.75	4,837.65	38,355.40
Register of Deeds	11.54	0.00%	26.02	-	26.02	3.76	29.78
Land & Water Conservation	893.49	0.26%	2,014.71	-	2,014.71	290.79	2,305.50
Worker's Compensation	115.41	0.03%	260.24	-	260.24	37.56	297.80
County Board	18,823.18	5.50%	42,443.98	-	42,443.98	6,125.99	48,569.97
All Other Departments	747.01	0.22%	1,684.42	-	1,684.42	243.11	1,927.53
Total	342,101.37	100.00%	\$ 771,396.93	\$ (76,590.29)	\$ 694,806.64	\$ 86,511.91	\$ 781,318.55

Allocation Basis: Analysis of Legal Services Provided by Office Attorneys by Department During 2020

Allocation Source: Corporation Counsel Staff Analysis

DEPARTMENT 11
FISCAL 2020

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	-	-
County Treasurer	9,803.33	9,803.33
County Administrator	21,782.10	21,782.10
Human Resources	12,842.91	12,842.91
Facilities	11,994.15	11,994.15
Information Technology	24,791.96	24,791.96
Finance Department	10,676.65	10,676.65
Corporation Counsel	80,106.98	80,106.98
Clerk of Courts	41,167.63	41,167.63
Family Court Commissioner	1,413.68	1,413.68
Sheriff's Office	100,913.87	100,913.87
Child Support	404.80	404.80
Health & Human Services	315,498.78	315,498.78
Clearview	24,170.62	24,170.62
County Clerk	5,988.24	5,988.24
Veterans Service	-	-
Courts & Judicial	59.55	59.55
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	178.69	178.69
Jail	446.71	446.71
Medical Examiner	538.72	538.72
Emergency Management	10,246.74	10,246.74
Highway & Airport	16,806.47	16,806.47
Land Resources & Parks	38,355.40	38,355.40
Register of Deeds	29.78	29.78
Land & Water Conservation	2,305.50	2,305.50
UW Extension	-	-
County Library System	-	-
Worker's Compensation	297.80	297.80
Health Insurance	-	-
Dental Insurance	-	-
County Board	48,569.97	48,569.97
All Other Departments	1,927.53	1,927.53
Total	\$ 781,318.55	\$ 781,318.55

**DEPARTMENT 12
FISCAL 2020**

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 2020

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	637,491.44	-	45,696.66	591,794.78
Fringe Benefits	248,240.03	-	17,794.34	230,445.69
Jury Compensation	20,957.25	-	-	20,957.25
Phone	436.04	436.04	-	-
Computer Maint License Repair	767.42	767.42	-	-
Postage Parcel Delivery	18,985.47	14,270.50	-	4,714.97
Printing and Duplication	2,595.00	2,595.00	-	-
Contractual Services	1,084.45	1,084.45	-	-
Office Supplies & Small Equipment	13,723.60	13,016.03	-	707.57
Membership Dues	80.00	80.00	-	-
Conference Registration Fees	3.00	3.00	-	-
Mileage	10,941.63	148.00	-	10,793.63
Meals	2,025.06	80.85	-	1,944.21
Lodging	328.00	328.00	-	-
Employee Bond Premium	90.57	90.57	-	-
General Liability Insurance	1,497.57	1,497.57	-	-
Total Expenditures	\$ 959,246.53	\$ 34,397.43	\$ 63,491.00	\$ 861,358.10
Cost Adjustments:				
COVID Federal Aid	(41,211.17)	(41,211.17)	-	-
Law and Ordinance Violations	(314,209.62)	-	-	(314,209.62)
Statutory Surcharge	(135.27)	-	-	(135.27)
Courts Fees and Costs	(174,478.43)	-	-	(174,478.43)
Other Services to State Gov	(508.33)	-	-	(508.33)
Interest Income	(9,055.74)	-	-	(9,055.74)
Rebates	(374.82)	-	-	(374.82)
Total Cost Adjustments	\$ (539,973.38)	\$ (41,211.17)	\$ -	\$ (498,762.21)
General & Administrative Allocation	-	6,813.74	(488.42)	(6,325.32)
Disallowed / Capitalized	(356,270.57)	-	-	(356,270.57)

DEPARTMENT 12
FISCAL 2020

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Incoming Costs				
1st Allocation				
Building Depreciation	75,990.09	-	5,216.73	70,773.36
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	1,080.73	-	74.19	1,006.54
Insurance/Risk Management	(54.08)	-	(3.71)	(50.37)
County Treasurer	1,565.82	-	107.49	1,458.32
County Administrator	1,275.32	-	87.55	1,187.77
Human Resources	10,580.61	-	726.36	9,854.25
Facilities	74,813.63	-	5,135.96	69,677.67
Information Technology	13,838.16	-	949.99	12,888.16
Finance Department	7,822.32	-	537.00	7,285.31
Corporation Counsel	35,975.27	-	2,469.71	33,505.57
Total 1st Allocation	222,887.87	-	15,301.28	207,586.59
General & Administrative Allocation	-	-	-	-
Unallocated	(207,586.59)	-	-	(207,586.59)
Total 1st Tier Allocation	\$ 78,303.86	\$ -	\$ 78,303.86	\$ -
2nd Allocation				
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	12,242.73	-	840.46	11,402.27
Building Depreciation	24.40	-	1.67	22.72
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	713.03	-	48.95	664.08
Insurance/Risk Management	84.40	-	5.79	78.61
County Treasurer	169.26	-	11.62	157.64
County Administrator	288.12	-	19.78	268.34
Human Resources	1,494.49	-	102.60	1,391.90
Facilities	3,666.62	-	251.71	3,414.91
Information Technology	918.47	-	63.05	855.42
Finance Department	224.55	-	15.42	209.14
Corporation Counsel	5,192.35	-	356.46	4,835.90

DEPARTMENT 12
FISCAL 2020

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Total 2nd Allocation	25,018.43	-	1,717.52	23,300.91
General & Administrative Allocation	-	-	-	-
Unallocated	(23,300.91)	-	-	(23,300.91)
Total 2nd Tier Allocation	\$ 1,717.52	\$ -	\$ 1,717.52	\$ -
Total Incoming Costs	17,018.80	-	17,018.80	-
Total Allocated Cost	\$ 80,021.37	\$ -	\$ 80,021.37	\$ (0.00)

DEPARTMENT 12
FISCAL 2020

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 78,303.86
Total 2nd Tier Allocation 1,717.52
Total Allocated Cost \$ 80,021.37

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	78,303.86	(63,491.00)	14,812.86	1,717.52	16,530.37
Total	100	100.00%	\$ 78,303.86	\$ (63,491.00)	\$ 14,812.86	\$ 1,717.52	\$ 16,530.37

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 12
FISCAL 2020

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	16,530.37	16,530.37
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	\$ 16,530.37	\$ 16,530.37

**DEPARTMENT 13
FISCAL 2020**

**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 2020

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	36,506.06	-	4,412.14	32,093.92
Fringe Benefits	12,001.31	-	2,160.86	9,840.45
Postage Parcel Delivery	237.82	237.82	-	-
Printing and Duplication	111.00	111.00	-	-
Co. Telephone Services	47.16	47.16	-	-
Total Expenditures	\$ 48,903.35	\$ 395.98	\$ 6,573.00	\$ 41,934.37
General & Administrative Allocation	-	(395.98)	47.86	348.12
Disallowed / Capitalized	(42,282.49)	-	-	(42,282.49)
Incoming Costs				
1st Allocation				
Building Depreciation	16,920.24	-	2,292.78	14,627.46
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	380.75	-	51.59	329.16
Insurance/Risk Management	-	-	-	-
County Treasurer	25.30	-	3.43	21.87
County Administrator	752.42	-	101.96	650.47
Human Resources	54.08	-	7.33	46.75
Facilities	16,658.29	-	2,257.28	14,401.00
Information Technology	42.20	-	5.72	36.49
Finance Department	1,076.93	-	145.93	931.00
Corporation Counsel	1,235.38	-	167.40	1,067.98
Clerk of Courts	-	-	-	-
Total 1st Allocation	37,145.60	-	5,033.42	32,112.18
General & Administrative Allocation	-	-	-	-
Unallocated	(32,112.18)	-	-	(32,112.18)

DEPARTMENT 13
FISCAL 2020

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Family Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Total 1st Tier Allocation	\$ 11,654.28	\$ -	\$ 11,654.28	\$ -
2nd Allocation				
Building Depreciation	5.43	-	0.74	4.70
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	274.68	-	37.22	237.46
Insurance/Risk Management	-	-	-	-
County Treasurer	2.77	-	0.38	2.40
County Administrator	169.77	-	23.01	146.77
Human Resources	7.35	-	1.00	6.35
Facilities	816.42	-	110.63	705.79
Information Technology	1.92	-	0.26	1.66
Finance Department	30.98	-	4.20	26.78
Corporation Counsel	178.30	-	24.16	154.14
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	2,726.01	-	369.39	2,356.62
Total 2nd Allocation	4,213.64	-	570.97	3,642.67
General & Administrative Allocation	-	-	-	-
Unallocated	(3,642.67)	-	-	(3,642.67)
Total 2nd Tier Allocation	\$ 570.97	\$ -	\$ 570.97	\$ -
Total Incoming Costs	5,604.39	-	5,604.39	-
Total Allocated Cost	\$ 12,225.25	\$ -	\$ 12,225.25	\$ -

DEPARTMENT 13
FISCAL 2020

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
FUNCTIONAL COST ALLOCATIONS

Department: Family Court Commissioner
Function: Child Support

Total 1st Tier Allocation \$ 11,654.28
Total 2nd Tier Allocation 570.97

Total Allocated Cost \$ 12,225.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	11,654.28	(6,573.00)	5,081.28	570.97	5,652.25
Total	100	100.00%	\$ 11,654.28	\$ (6,573.00)	\$ 5,081.28	\$ 570.97	\$ 5,652.25

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
FISCAL 2020

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	5,652.25	5,652.25
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	\$ 5,652.25	\$ 5,652.25

**DEPARTMENT 14
FISCAL 2020**

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 2020

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	5,214,932.55	516,745.23	30,457.32	116,819.01	4,550,910.99
Fringe Benefits	2,030,922.83	189,281.14	19,427.23	11,706.20	1,810,508.26
Drug/Alcohol Test Fees	289.00	-	-	57.00	232.00
Physical Exams	2,450.00	-	-	-	2,450.00
Uniform Allowance	47,500.95	4,570.34	-	1,716.57	41,214.04
Medical and Dental	6,993.00	-	-	-	6,993.00
Veternarian	8,942.49	-	-	-	8,942.49
Professional Services	97,320.88	41,874.06	-	-	55,446.82
Phone	60,503.90	2,190.87	-	-	58,313.03
Build Equip Maint Service	678.99	-	-	-	678.99
Vehicle Maintenance	119,349.59	3,655.29	-	-	115,694.30
Computer Maint License Repair	255,738.85	25,892.13	-	-	229,846.72
Banking	2.50	-	-	-	2.50
Postage Parcel Delivery	4,932.82	-	-	-	4,932.82
Printing and Duplication	1,538.25	126.25	-	-	1,412.00
Purchased Services	2,248.68	295.67	-	-	1,953.01
Contractual Services	17,659.00	-	-	-	17,659.00
Office Supplies & Small Equipment	65,613.00	665.48	-	28.00	64,919.52
Computer Equipment	77,379.93	2,052.01	-	-	75,327.92
Furniture & Furnishings	591.98	591.98	-	-	-
Membership Dues	1,495.00	674.00	-	-	821.00
Conference Registration Fees	22,345.59	364.00	-	75.00	21,906.59
Newspaper Periodicals Books	150.00	-	-	-	150.00
License & Certification	70.00	-	-	-	70.00
Mileage	2,613.90	26.40	-	-	2,587.50
Commercial Travel	411.96	411.96	-	-	-
Meals	1,980.69	1,447.39	-	-	533.30
Lodging	1,972.40	-	-	246.00	1,726.40
Fuel	4,060.60	183.43	-	-	3,877.17
Operating Supplies	231,485.36	1,995.39	-	6,343.65	223,146.32
Firearm Supplies	43,504.35	-	-	150.00	43,354.35
Building and Equip Repair	1,668.95	-	-	-	1,668.95
Food	1,136.26	1,136.26	-	-	-
Co Radio Maintenance Repair	378.48	-	-	378.48	-
Co Hwy Dept Services Supplies	377.10	-	-	-	377.10
Co Vehicle Fuel Services	125,736.00	2,588.38	-	-	123,147.62
Building Premium	28,592.44	3,216.44	-	-	25,376.00
Boiler Premium	96.14	-	-	4.46	91.68
Equipment Vehicle Insurance	1,175.64	700.71	-	-	474.93
Employee Bond Premium	633.80	67.93	-	45.28	520.59
K9 Mortality Insurance	1,200.00	-	-	-	1,200.00
General Liability Insurance	33,483.80	2,765.93	-	2,235.28	28,482.59
Rent Expense	1,200.00	-	-	-	1,200.00

DEPARTMENT 14
FISCAL 2020

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
License Permits and Fees	102.90	-	-	102.90	-
Evidence Expenses	1,649.07	-	-	-	1,649.07
Grants and Contributions	15,802.56	-	-	-	15,802.56
CAP Machinery & Equipment	81,162.50	-	-	-	81,162.50
CAP Automotive	393,280.13	-	-	-	393,280.13
Intrafund Trans Out	14,936.00	-	-	-	14,936.00
Total Expenditures	\$ 9,028,290.81	\$ 803,518.67	\$ 49,884.55	\$ 139,907.83	\$ 8,034,979.76
Cost Adjustments:					
Fed Grants Law Enforcement	(5,420.26)	-	-	-	(5,420.26)
Fed Forfeiture Grant	(10,747.50)	-	-	-	(10,747.50)
COVID Federal Aid	(70,794.58)	(5,128.21)	-	(2,530.00)	(63,136.37)
St Grant Law Enforcement Imprv	(61,608.80)	-	-	(800.00)	(60,808.80)
St Grants Water Patrol	(8,107.68)	-	-	-	(8,107.68)
St Grant Other Law Enforcement	(38,375.07)	-	-	-	(38,375.07)
Law Enforcement Fees	(112,261.98)	-	-	-	(112,261.98)
BP Vest Contribution	(2,900.74)	-	-	-	(2,900.74)
False Alarm Fees	(430.00)	-	-	-	(430.00)
Bullet Proof Vest Charge	(585.75)	-	-	-	(585.75)
Law Enforcement Services	(27,724.21)	-	-	-	(27,724.21)
Sheriff Dept Services	(17,178.95)	-	-	-	(17,178.95)
Interest Income	(192.06)	-	-	-	(192.06)
Equipment Sales	(28,409.71)	-	-	-	(28,409.71)
Ins Recoveries Law Enforcement	(40,407.48)	-	-	-	(40,407.48)
Donation Revenue	(16,161.84)	-	-	-	(16,161.84)
COVID Donations	(500.00)	-	-	-	(500.00)
Loss Control Reimbursement	(4,817.00)	-	-	-	(4,817.00)
Misc Revenue	(505.32)	-	-	-	(505.32)
Rebates	(5,826.88)	-	-	-	(5,826.88)
Intrafund Transfer In	(174,132.38)	-	-	-	(174,132.38)
Intrafund Wage Trans In	(50,000.00)	-	-	(1,925.00)	(48,075.00)
Intrafund Retire Transfer	(47,922.34)	-	-	-	(47,922.34)
Total Cost Adjustments	\$ (725,010.53)	\$ (5,128.21)	\$ -	\$ (5,255.00)	\$ (714,627.32)
General & Administrative Allocation	-	(798,390.46)	4,842.37	13,581.05	779,967.04
Disallowed / Capitalized	(8,100,319.48)	-	-	-	(8,100,319.48)
Incoming Costs					
1st Allocation					

DEPARTMENT 14
FISCAL 2020

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
Building Depreciation	157,645.47	-	1,021.98	3,919.81	152,703.69
Equipment Depreciation	673,317.26	-	4,364.97	16,741.83	652,210.46
Audit and Consulting Services	3,771.33	-	24.45	93.77	3,653.11
Insurance/Risk Management	(2,257.31)	(214.83)	-	(80.88)	(1,961.60)
County Treasurer	8,735.15	-	56.63	217.20	8,461.32
County Administrator	5,917.53	-	38.36	147.14	5,732.03
Human Resources	59,581.87	-	386.26	1,481.49	57,714.13
Facilities	126,514.73	-	820.17	3,145.75	122,548.81
Information Technology	403,613.09	-	2,616.54	10,035.72	390,960.83
Finance Department	34,464.09	-	223.42	856.94	33,383.73
Corporation Counsel	88,185.90	-	571.69	2,192.72	85,421.49
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Total 1st Allocation	1,559,489.11	(214.83)	10,124.46	38,751.47	1,510,828.00
General & Administrative Allocation	-	214.83	(1.39)	(5.34)	(208.09)
Unallocated	(1,510,619.91)	-	-	-	(1,510,619.91)
Total 1st Tier Allocation	\$ 251,830.00	\$ -	\$ 64,849.98	\$ 186,980.02	\$ -
2nd Allocation					
Building Depreciation	50.61	-	0.33	1.26	49.03
Equipment Depreciation	31.00	-	0.20	0.77	30.03
Audit and Consulting Services	2,416.08	-	15.66	60.08	2,340.35
Insurance/Risk Management	3,522.93	335.28	-	126.23	3,061.43
County Treasurer	946.67	-	6.14	23.54	917.00
County Administrator	1,337.77	-	8.67	33.26	1,295.83
Human Resources	8,411.95	-	54.53	209.16	8,148.25
Facilities	6,127.43	-	39.72	152.36	5,935.35
Information Technology	19,920.86	-	129.14	495.33	19,296.39
Finance Department	988.54	-	6.41	24.58	957.55
Corporation Counsel	12,727.97	-	82.51	316.48	12,328.98
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	3,315.62	-	-	3,315.62	-
Total 2nd Allocation	59,797.42	335.28	343.32	4,758.65	54,360.17
General & Administrative Allocation	-	(335.28)	2.17	8.34	324.77
Unallocated	(54,684.94)	-	-	-	(54,684.94)

DEPARTMENT 14
FISCAL 2020

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
Total 2nd Tier Allocation	\$ 5,112.48	\$ -	\$ 345.49	\$ 4,766.99	\$ -
Total Incoming Costs	53,981.68	-	10,468.56	43,513.12	-
Total Allocated Cost	<u>\$ 256,942.48</u>	<u>\$ -</u>	<u>\$ 65,195.48</u>	<u>\$ 191,747.01</u>	<u>\$ -</u>

DEPARTMENT 14
FISCAL 2020

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Departmental Support Services

Total 1st Tier Allocation \$ 64,849.98
Total 2nd Tier Allocation 345.49
Total Allocated Cost \$ 65,195.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	714.89	1.36%	880.68	(714.89)	165.79	-	165.79
Sheriff's Office	378.48	0.72%	466.26	(378.48)	87.78	-	87.78
Child Support	21,220.00	40.31%	26,141.26	(21,220.00)	4,921.26	142.22	5,063.49
Health & Human Services	4,381.51	8.32%	5,397.65	(4,381.51)	1,016.14	29.37	1,045.51
Jail	1,650.56	3.14%	2,033.35	(1,650.56)	382.79	11.06	393.85
Emergency Management	5,256.53	9.99%	6,475.61	(5,256.53)	1,219.08	35.23	1,254.31
Highway & Airport	18,944.58	35.99%	23,338.14	(18,944.58)	4,393.56	126.97	4,520.53
Land Resources & Parks	95.00	0.18%	117.03	(95.00)	22.03	0.64	22.67
Total	52,641.55	100.00%	\$ 64,849.98	\$ (52,641.55)	\$ 12,208.43	\$ 345.49	\$ 12,553.93

Allocation Basis: Direct Allocation to Benefiting Department Based on Service Charges During 2020

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

DEPARTMENT 14
FISCAL 2020

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Courthouse Security

Total 1st Tier Allocation \$ 186,980.02
Total 2nd Tier Allocation 4,766.99
Total Allocated Cost \$ 191,747.01

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	563	0.42%	782.63	-	782.63	-	782.63
Information Technology	1,433	1.07%	1,992.03	-	1,992.03	-	1,992.03
Clerk of Courts	8,807	6.55%	12,242.73	-	12,242.73	-	12,242.73
Family Court Commissioner	1,961	1.46%	2,726.01	-	2,726.01	-	2,726.01
Sheriff's Office	2,322	1.73%	3,227.84	-	3,227.84	-	3,227.84
Child Support	5,983	4.45%	8,317.05	-	8,317.05	238.83	8,555.88
Courts & Judicial	20,397	15.16%	28,354.15	-	28,354.15	814.20	29,168.35
Register in Probate	1,750	1.30%	2,432.70	-	2,432.70	69.86	2,502.55
Family Court Services	924	0.69%	1,284.47	-	1,284.47	36.88	1,321.35
District Attorney/Victim Witness	7,300	5.43%	10,147.83	-	10,147.83	291.40	10,439.23
Jail	68,917	51.24%	95,802.46	-	95,802.46	2,751.00	98,553.46
All Other Departments	14,150	10.52%	19,670.11	-	19,670.11	564.83	20,234.94
Total	134,507	100.00%	\$ 186,980.02	\$ -	\$ 186,980.02	\$ 4,766.99	\$ 191,747.01

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 14
FISCAL 2020

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	948.43	165.79	782.63
Information Technology	1,992.03	-	1,992.03
Finance Department	-	-	-
Corporation Counsel	-	-	-
Clerk of Courts	12,242.73	-	12,242.73
Family Court Commissioner	2,726.01	-	2,726.01
Sheriff's Office	3,315.62	87.78	3,227.84
Child Support	13,619.36	5,063.49	8,555.88
Health & Human Services	1,045.51	1,045.51	-
Clearview	-	-	-
County Clerk	-	-	-
Veterans Service	-	-	-
Courts & Judicial	29,168.35	-	29,168.35
Register in Probate	2,502.55	-	2,502.55
Family Court Services	1,321.35	-	1,321.35
District Attorney/Victim Witness	10,439.23	-	10,439.23
Jail	98,947.31	393.85	98,553.46
Medical Examiner	-	-	-
Emergency Management	1,254.31	1,254.31	-
Highway & Airport	4,520.53	4,520.53	-
Land Resources & Parks	22.67	22.67	-
Register of Deeds	-	-	-
Land & Water Conservation	-	-	-
UW Extension	-	-	-
County Library System	-	-	-
Worker's Compensation	-	-	-
Health Insurance	-	-	-
Dental Insurance	-	-	-
County Board	-	-	-
All Other Departments	20,234.94	-	20,234.94
Total	\$ 204,300.93	\$ 12,553.93	\$ 191,747.01