

CENTRAL SERVICES COST ALLOCATION PLAN

DODGE COUNTY, WISCONSIN

Based on 2021 Financials



DODGE COUNTY, WISCONSIN

COST ALLOCATION PLAN

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COST ALLOCATION PLAN OVERVIEW

Dodge County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2023 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, 2021. 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, 2021 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.
- 3) Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental unit: **Dodge County, Wisconsin**

Signature:

Eileen A. Litke

Name of Official:

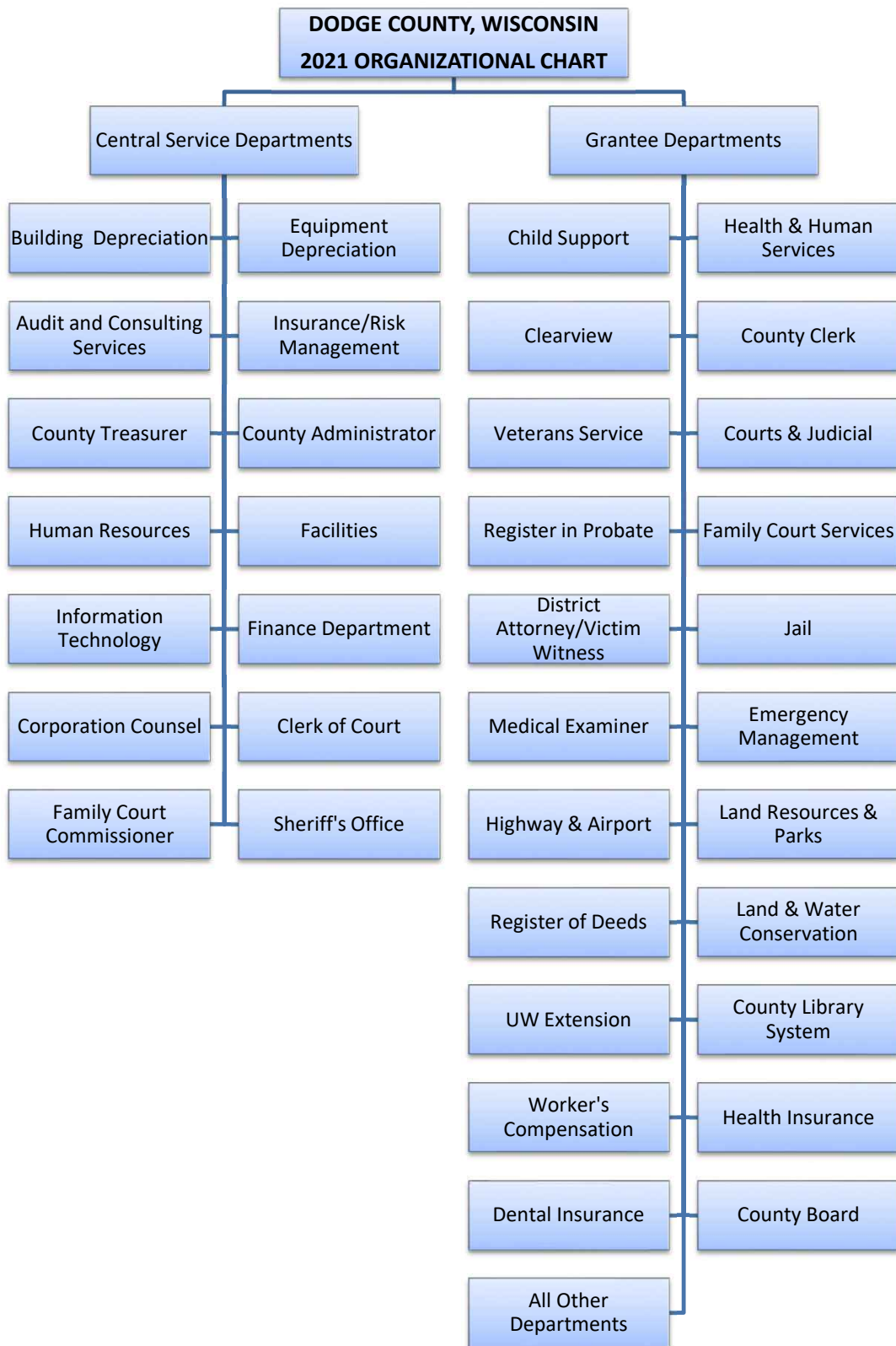
Eileen Litke

Title:

Interim Finance Director

Date of Execution:

05-26-2022



**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2021**

	Health & Human			
	Child Support	Services	Clearview	County Clerk
Central Service Departments				
Building Depreciation	\$ 51,432.29	\$ 195,577.00	\$ 73,692.52	\$ 8,039.43
Equipment Depreciation	1,526.12	171,531.33	-	3,153.10
Audit and Consulting Services	1,199.03	22,748.63	15,165.75	1,883.24
Insurance/Risk Management	39.79	1,317.12	3,059.30	10.86
County Treasurer	1,089.08	30,970.07	23,827.78	5,600.59
County Administrator	5,205.37	23,275.47	5,818.87	1,939.62
Human Resources	8,855.91	125,105.14	260,315.13	2,277.01
Facilities	49,663.79	42,014.03	101,688.27	15,745.34
Information Technology	42,651.98	769,724.93	747,910.80	20,621.43
Finance Department	15,039.71	141,420.23	115,475.22	4,849.61
Corporation Counsel	439.04	327,774.84	28,628.50	6,186.29
Clerk of Courts	12,717.43	-	-	-
Family Court Commissioner	4,898.31	-	-	-
Sheriff's Office	12,981.20	1,259.62	-	-
Total Allocated Costs	\$ 207,739.05	\$ 1,852,718.40	\$ 1,375,582.15	\$ 70,306.52
Rollforward	\$ 3,816.32	\$ 555,203.96	\$ 122,669.40	\$ 13,231.96
Total Proposed Costs	\$ 211,555.37	\$ 2,407,922.36	\$ 1,498,251.54	\$ 83,538.49

SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2021

	Veterans Service	Courts & Judicial	Register in Probate	Family Court Services
Central Service Departments				
Building Depreciation	\$ 1,977.29	\$ 175,340.88	\$ 15,043.71	\$ 7,943.08
Equipment Depreciation	-	140,355.54	-	-
Audit and Consulting Services	546.24	1,682.46	430.71	1,160.90
Insurance/Risk Management	7.24	39.48	7.24	10.86
County Treasurer	172.19	1,682.11	124.56	3,431.76
County Administrator	1,939.62	7,045.86	-	-
Human Resources	1,443.42	11,783.77	1,313.80	3,513.81
Facilities	3,872.54	169,311.78	14,526.43	7,669.96
Information Technology	8,099.94	30,519.01	319.81	11,131.54
Finance Department	1,534.57	5,265.86	1,257.90	3,115.41
Corporation Counsel	-	239.46	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	28,201.42	2,419.59	1,277.55
Total Allocated Costs	\$ 19,593.06	\$ 571,467.63	\$ 35,443.76	\$ 39,254.86
Rollforward	\$ 4,159.57	\$ 68,335.53	\$ (1,496.45)	\$ 6,032.90
Total Proposed Costs	\$ 23,752.63	\$ 639,803.16	\$ 33,947.31	\$ 45,287.76

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2021**

	District Attorney/Victim Witness		Jail	Medical Examiner	Emergency Management			
Central Service Departments								
Building Depreciation	\$	62,753.76	\$	611,792.72	\$	3,456.23	\$	8,599.61
Equipment Depreciation		-		712,597.81		3,665.43		113,737.11
Audit and Consulting Services		1,794.63		4,701.92		1,015.09		1,454.77
Insurance/Risk Management		35.86		6,180.69		33.08		209.45
County Treasurer		1,448.73		6,918.69		458.89		742.94
County Administrator		1,939.62		11,854.71		1,939.62		1,939.62
Human Resources		8,293.78		77,129.80		4,261.70		12,713.66
Facilities		60,595.97		1,845,315.02		7,094.25		11,918.85
Information Technology		18,600.48		308,196.85		26,936.31		27,259.48
Finance Department		5,425.61		21,828.90		3,110.24		4,015.13
Corporation Counsel		414.15		-		637.13		13,256.66
Clerk of Courts		-		-		-		-
Family Court Commissioner		-		-		-		-
Sheriff's Office		10,093.17		95,286.41		-		-
Total Allocated Costs	\$	171,395.75	\$	3,701,803.53	\$	52,607.98	\$	195,847.28
Rollforward	\$	(31,392.57)	\$	420,908.59	\$	(2,247.88)	\$	(154,931.57)
Total Proposed Costs	\$	140,003.18	\$	4,122,712.13	\$	50,360.11	\$	40,915.70

SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2021

	Land Resources &			
	Highway & Airport	Parks	Register of Deeds	Land & Water Conservation
Central Service Departments				
Building Depreciation	\$ -	\$ 26,214.37	\$ 11,066.67	\$ 8,142.89
Equipment Depreciation	-	73,862.38	11,395.67	2,336.23
Audit and Consulting Services	7,582.88	9,376.92	2,198.42	1,880.99
Insurance/Risk Management	4,481.57	305.70	14.78	30.16
County Treasurer	5,781.49	24,526.67	279.71	5,250.55
County Administrator	17,970.97	1,939.62	1,939.62	1,939.62
Human Resources	60,398.59	13,533.20	2,963.80	5,101.91
Facilities	68.32	51,341.21	21,674.23	15,947.97
Information Technology	151,388.12	116,184.89	27,484.03	20,537.82
Finance Department	34,735.37	25,284.99	5,717.62	4,909.56
Corporation Counsel	13,256.57	16,797.20	655.29	1,091.56
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 295,663.87	\$ 359,367.16	\$ 85,389.85	\$ 67,169.27
Rollforward	\$ (218,213.18)	\$ 44,522.77	\$ (9,173.93)	\$ 12,229.23
Total Proposed Costs	\$ 77,450.69	\$ 403,889.94	\$ 76,215.91	\$ 79,398.50

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2021**

	UW Extension	County Library System	Worker's Compensation	Health Insurance
Central Service Departments				
Building Depreciation	\$ 13,128.26	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	837.87	132.35	449.78	-
Insurance/Risk Management	10.86	-	-	-
County Treasurer	706.21	28.41	31.03	-
County Administrator	1,939.62	1,939.62	613.50	7,045.86
Human Resources	4,793.08	-	3,274.35	-
Facilities	25,711.88	-	-	-
Information Technology	34,102.82	-	-	-
Finance Department	2,346.17	316.96	1,077.12	-
Corporation Counsel	79.83	-	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 83,656.61	\$ 2,417.34	\$ 5,445.77	\$ 7,045.86
Rollforward	\$ (5,489.57)	\$ (2,023.62)	\$ 3,093.35	\$ 1,020.64
Total Proposed Costs	\$ 78,167.04	\$ 393.72	\$ 8,539.12	\$ 8,066.50

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2021**

	Dental Insurance	County Board	All Other Departments	Total Allocated Costs
Central Service Departments				
Building Depreciation	\$ -	\$ 9,384.44	\$ 214,772.52	\$ 1,498,357.67
Equipment Depreciation	-	12,427.99	-	1,246,588.71
Audit and Consulting Services	566.43	1,700.41	1,203.52	79,712.94
Insurance/Risk Management	-	141.00	-	15,935.06
County Treasurer	132.85	2,173.41	577.31	115,955.03
County Administrator	613.50	2,453.99	9,739.84	111,034.15
Human Resources	4,264.70	-	-	611,336.57
Facilities	-	18,379.57	316,946.34	2,779,485.76
Information Technology	-	33,522.33	60,217.07	2,455,409.63
Finance Department	1,356.48	8,283.09	2,882.17	409,247.92
Corporation Counsel	-	63,930.71	3,991.15	477,378.37
Clerk of Courts	-	-	-	12,717.43
Family Court Commissioner	-	-	-	4,898.31
Sheriff's Office	-	-	19,564.15	171,083.12
Total Allocated Costs	\$ 6,933.95	\$ 152,396.94	\$ 629,894.08	\$ 9,989,140.68
Rollforward	\$ 3,648.25	\$ 33,479.04	\$ 26,008.04	\$ 893,390.79
Total Proposed Costs	\$ 10,582.21	\$ 185,875.99	\$ 655,902.12	\$ 10,882,531.48

**SCHEDULE OF FIXED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2021**

<u>Grantee Department</u>	<u>Final Costs 2021</u>	<u>Fixed Costs 2019</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward *</u>
Child Support	207,739.05	203,922.73	3,816.32	211,555.37
Health & Human Services	1,852,718.40	1,297,514.44	555,203.96	2,407,922.36
Clearview	1,375,582.15	1,252,912.75	122,669.40	1,498,251.54
County Clerk	70,306.52	57,074.56	13,231.96	83,538.49
Veterans Service	19,593.06	15,433.49	4,159.57	23,752.63
Courts & Judicial	571,467.63	503,132.10	68,335.53	639,803.16
Register in Probate	35,443.76	36,940.21	(1,496.45)	33,947.31
Family Court Services	39,254.86	33,221.96	6,032.90	45,287.76
District Attorney/Victim Witness	171,395.75	202,788.32	(31,392.57)	140,003.18
Jail	3,701,803.53	3,280,894.94	420,908.59	4,122,712.13
Medical Examiner	52,607.98	54,855.86	(2,247.88)	50,360.11
Emergency Management	195,847.28	350,778.85	(154,931.57)	40,915.70
Highway & Airport	295,663.87	513,877.05	(218,213.18)	77,450.69
Land Resources & Parks	359,367.16	314,844.39	44,522.77	403,889.94
Register of Deeds	85,389.85	94,563.78	(9,173.93)	76,215.91
Land & Water Conservation	67,169.27	54,940.04	12,229.23	79,398.50
UW Extension	83,656.61	89,146.18	(5,489.57)	78,167.04
County Library System	2,417.34	4,440.96	(2,023.62)	393.72
Worker's Compensation	5,445.77	2,352.42	3,093.35	8,539.12
Health Insurance	7,045.86	6,025.22	1,020.64	8,066.50
Dental Insurance	6,933.95	3,285.70	3,648.25	10,582.21
County Board	152,396.94	118,917.90	33,479.04	185,875.99
All Other Departments	629,894.08	603,886.04	26,008.04	655,902.12
Total	\$ 9,989,140.68	\$ 9,095,749.89	\$ 893,390.79	\$ 10,882,531.48

SCHEDULE OF DEPARTMENTAL COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2021

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 1,862,339	\$ -	\$ -	\$ 1,862,339
Equipment Depreciation	-	2,625,378	-	-	2,625,378
Audit and Consulting Services	39,626	34,604	(2,007)	(39,884)	32,339
Insurance/Risk Management	709,115	(571,943)	(137,172)	-	-
County Treasurer	453,312	(672,921)	338,702	-	119,093
County Administrator	190,938	-	(12,728)	-	178,210
Human Resources	635,862	(439)	(37,020)	-	598,403
Facilities	4,800,227	(1,136,497)	(298,432)	(496,510)	2,868,788
Information Technology	2,392,374	(14,332)	-	-	2,378,042
Finance Department	583,955	(1,883)	(86,440)	-	495,633
Corporation Counsel	709,244	(13,658)	(2,065)	(67,206)	626,316
Clerk of Courts	1,436,876	(588,826)	(786,470)	(59,325)	2,254
Family Court Commissioner	49,066	-	(42,795)	(6,203)	68
Sheriff's Office	10,159,753	(1,341,177)	(8,644,143)	(29,197)	145,236
less unallocated Incoming costs					(1,942,959)
Total	\$ 22,160,347	\$ 180,646	\$ (9,710,569)	\$ (698,324)	\$ 9,989,141

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2021

Department Number	Departmental Function	Allocation Base	Allocation Source
1	Building Depreciation		
	Administration Building	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance departments
	Henry Dodge Office Building	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance departments
	Justice Facility	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance departments
	J-POD Building	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance departments
	Law Enforcement Center	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance departments
2	Equipment Depreciation		
	Equipment Depreciation	2021 Depreciation Expense on Assets by Department	Fixed Asset Management System Records
3	Audit and Consulting Services		
	Audit Services	Total Payroll and Accounting Transactions Processed by Departments Not Billed During 2021	County Financial Records & Reports
	Billed Audit Services	FY2020 Billed Audit Services by Benefiting Department During 2021	County Financial Records & Reports
	Cost Allocation Plan	Number of Weighted Functions Analyzed by Central Services Department	FY2020 Cost Allocation Plan Prepared During 2021
4	Insurance/Risk Management		
	Risk Management	Insurance Premiums Billed by Department During 2021	Finance Department and Property & Liability Insurance Records and
5	County Treasurer		
	General Receipts	Total Number of General Receipt Transactions Processed by Department During 2021	County Financial Records & Reports
	Disbursements & Checking	Total Payroll and Accounts Payable Disbursements by Departments During 2021	County Financial Records and Reports
	General Government	Unallocated	

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2021

Department Number	Departmental Function	Allocation Base	Allocation Source
6	County Administrator		
	Department Admin & Oversight	Percentage of Effort Devoted to Benefiting Departments During 2021	County Administrator Effort Analysis
	Budget Development & Oversight	Percentage of Effort Devoted to Benefiting Departments During 2021	County Administrator Effort Analysis
	Risk Management	Direct Allocation to Benefiting Department	Completed Employee Personnel Activity Reports
	General Government	Unallocated	
7	Human Resources		
	Human Resources Administration	Total Number of Employees by Department During 2021, Excluding County Share of Health Insurance	County Human Resources Records & Reports
	Health Insurance Administration	Premiums Paid by Department During 2021	County Finance Department Records and Reports
	Workers Comp Administration	Direct Allocation to Benefiting Department	Completed 2021 Personnel Activity Reports
	Dental Insurance Administration	Direct Allocation to Benefiting Department	Completed 2021 Personnel Activity Reports
	General Government	Unallocated	
8	Facilities		
	Administration Building	Usable square footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance departments
	Law Enforcement Center (J-POD Building)	Usable square footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance departments
	Henry Dodge Office Building	Usable square footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance departments
	Highway Building	Direct Allocation to Benefiting Department	County Financial Records and Reports
	Courts Building	Usable square footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance departments
	Corrections Building	Direct Allocation to Benefiting Department	County Financial Records and Reports
	Justice Facility	Usable square footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance departments
9	Information Technology		
	Help Desk & Infrastructure Support	Total Number of Active Directory Users by Department During 2021	County Information Technology Inventory Records

**SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2021**

Department Number	Departmental Function	Allocation Base	Allocation Source
	General IT Support	Total Number of Computer Devices, Cellular Devices and Printer/Copiers by Department in 2021	County Information Technology Inventory Records
	Tyler Munis Support	Number of MUNIS User Licenses by Department During 2021	County Information Technology Inventory Records
	Kronos Support	Number of KRONOS User Licenses by Department During 2021	County Information Technology Inventory Records
	Tele-communications Support	Phone Charges by Department During 2021	Information Technology and Finance Department Records and Reports
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records & Reports and Completed 2021 Personnel Activity Reports
10	Finance Department		
	General Accounting & Financial Reporting	Total Number of Payroll, Receipt, and Accounting Transactions Processed by Department During 2021	County Financial Records and Reports
	Payroll	Total Payroll Advices Processed by Department During 2021	County Financial Records and Reports
	Department Specific	Direct Allocation to Benefiting Department	Completed Personnel Activity Reports for 2021
	General Government	Unallocated	
11	Corporation Counsel		
	Legal Services & Support	Analysis of Legal Services Provided by Office Attorneys by Department During 2021	Corporation Counsel Staff Analysis
	General Government	Unallocated	
12	Clerk of Courts		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	
13	Family Court Commissioner		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	
14	Sheriff's Office		
	Departmental Support Services	Direct Allocation to Benefiting Department Based on Service Charges During 2021	Monthly Child Support Expenditure Reports and County Financial Records & Reports

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2021

Department Number	Departmental Function	Allocation Base	Allocation Source
	Courthouse Security	Usable square footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance departments
	General Government	Unallocated	

**DEPARTMENT 1
FISCAL 2021**

**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 2021 depreciation expense of \$228,299.71 is allocated to departments based on square footage of occupied space during 2021.
- **Henry Dodge Office Building**: Annual 2021 depreciation expense of \$343,978.86 is allocated to departments based on square footage of occupied space during 2021.
- **Justice Facility**: Annual 2021 depreciation expense of \$1,155,810.24 is allocated to departments based on square footage of occupied space during 2021.
- **J-POD Building**: Annual 2021 depreciation expense of \$25,330.82 is allocated to departments based on square footage of occupied space during 2021.
- **Law Enforcement Center (formerly Legal Services Building)**: Annual 2021 depreciation expense of \$108,919.02 is allocated to departments based on square footage of occupied space during 2021.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2021

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	\$ 1,862,338.65	\$ 228,299.71	\$ 343,978.86	\$ 1,155,810.24
Total Cost Adjustments	\$ 1,862,338.65	\$ 228,299.71	\$ 343,978.86	\$ 1,155,810.24
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 1,862,338.65	\$ 228,299.71	\$ 343,978.86	\$ 1,155,810.24
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	751.63	92.14	138.83	466.48
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	751.63	92.14	138.83	466.48
Total 2nd Tier Allocation	\$ 751.63	\$ 92.14	\$ 138.83	\$ 466.48
Unallocated	-	-	-	-
Total Incoming Costs	751.63	92.14	138.83	466.48
Total Allocated Cost	\$ 1,863,090.28	\$ 228,391.85	\$ 344,117.69	\$ 1,156,276.72

DEPARTMENT 1
FISCAL 2021

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Law Enforcement	
	J-POD Building	Center
Cost Adjustments:		
Building Depreciation Expense	\$ 25,330.82	\$ 108,919.02
Total Cost Adjustments	\$ 25,330.82	\$ 108,919.02
Incoming Costs		
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 25,330.82	\$ 108,919.02
2nd Allocation		
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	10.22	43.96
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	10.22	43.96
Total 2nd Tier Allocation	\$ 10.22	\$ 43.96
Unallocated	-	-
Total Incoming Costs	10.22	43.96
Total Allocated Cost	\$ 25,341.04	\$ 108,962.98

DEPARTMENT 1
FISCAL 2021

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Administration Building

Total 1st Tier Allocation \$ 228,299.71
Total 2nd Tier Allocation 92.14

Total Allocated Cost \$ 228,391.85

	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%	5,814.55	-	5,814.55	2.35	5,816.90
County Administrator	1,036.00	1.74%	3,968.30	-	3,968.30	1.60	3,969.90
Human Resources	3,835.00	6.43%	14,689.60	-	14,689.60	5.93	14,695.53
Facilities	4,567.00	7.66%	17,493.45	-	17,493.45	7.06	17,500.51
Information Technology	8,472.00	14.21%	32,451.18	-	32,451.18	13.10	32,464.28
Finance Department	2,700.00	4.53%	10,342.09	-	10,342.09	4.17	10,346.26
Corporation Counsel	2,792.00	4.68%	10,694.49	-	10,694.49	4.32	10,698.80
County Clerk	2,098.00	3.52%	8,036.19	-	8,036.19	3.24	8,039.43
Veterans Service	516.00	0.87%	1,976.49	-	1,976.49	0.80	1,977.29
Medical Examiner	699.00	1.17%	2,677.45	-	2,677.45	1.08	2,678.53
Land Resources & Parks	6,841.00	11.48%	26,203.79	-	26,203.79	10.58	26,214.37
Register of Deeds	2,888.00	4.85%	11,062.21	-	11,062.21	4.46	11,066.67
Land & Water Conservation	2,125.00	3.57%	8,139.61	-	8,139.61	3.29	8,142.89
UW Extension	3,426.00	5.75%	13,122.96	-	13,122.96	5.30	13,128.26
County Board	2,449.00	4.11%	9,380.66	-	9,380.66	3.79	9,384.44
All Other Departments	13,640.00	22.89%	52,246.70	-	52,246.70	21.09	52,267.79
Total	59,602.00	100.00%	\$ 228,299.71	\$ -	\$ 228,299.71	\$ 92.14	\$ 228,391.85

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2021

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 343,978.86
Total 2nd Tier Allocation 138.83

Total Allocated Cost \$ 344,117.69

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	2,228	2.35%	8,093.53	-	8,093.53	3.27	8,096.80
Facilities	6,909	7.30%	25,097.95	-	25,097.95	10.13	25,108.08
Health & Human Services	53,817	56.83%	195,498.10	-	195,498.10	78.90	195,577.00
Clearview	20,278	21.41%	73,662.79	-	73,662.79	29.73	73,692.52
Medical Examiner	214	0.23%	777.39	-	777.39	0.31	777.70
All Other Departments	11,245	11.88%	40,849.10	-	40,849.10	16.49	40,865.59
Total	94,691	100.00%	\$ 343,978.86	\$ -	\$ 343,978.86	\$ 138.83	\$ 344,117.69

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2021

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Justice Facility

Total 1st Tier Allocation \$ 1,155,810.24
Total 2nd Tier Allocation 466.48

Total Allocated Cost \$ 1,156,276.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	563	0.42%	4,837.82	-	4,837.82	1.95	4,839.78
Information Technology	1,433	1.07%	12,313.68	-	12,313.68	4.97	12,318.65
Clerk of Courts	8,807	6.55%	75,678.00	-	75,678.00	30.54	75,708.54
Family Court Commissioner	1,961	1.46%	16,850.75	-	16,850.75	6.80	16,857.55
Sheriff's Office	2,322	1.73%	19,952.80	-	19,952.80	8.05	19,960.85
Child Support	5,983	4.45%	51,411.54	-	51,411.54	20.75	51,432.29
Courts & Judicial	20,397	15.16%	175,270.15	-	175,270.15	70.74	175,340.88
Register in Probate	1,750	1.30%	15,037.64	-	15,037.64	6.07	15,043.71
Family Court Services	924	0.69%	7,939.87	-	7,939.87	3.20	7,943.08
District Attorney/Victim Witness	7,300	5.43%	62,728.44	-	62,728.44	25.32	62,753.76
Jail	68,917	51.24%	592,199.47	-	592,199.47	239.01	592,438.48
All Other Departments	14,150	10.52%	121,590.07	-	121,590.07	49.07	121,639.14
Total	134,507	100.00%	\$ 1,155,810.24	\$ -	\$ 1,155,810.24	\$ 466.48	\$ 1,156,276.72

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2021

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: J-POD Building

Total 1st Tier Allocation \$ 25,330.82
Total 2nd Tier Allocation 10.22

Total Allocated Cost \$ 25,341.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	608	2.551%	646.16	-	646.16	0.26	646.42
Sheriff's Office	4,616	19.366%	4,905.69	-	4,905.69	1.98	4,907.67
Jail	18,204	76.375%	19,346.43	-	19,346.43	7.81	19,354.24
Emergency Management	407	1.708%	432.54	-	432.54	0.17	432.72
Total	23,835	100.00%	\$ 25,330.82	\$ -	\$ 25,330.82	\$ 10.22	\$ 25,341.04

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2021

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 108,919.02
Total 2nd Tier Allocation 43.96

Total Allocated Cost \$ 108,962.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	273.00	1.360%	1,481.82	-	1,481.82	0.60	1,482.42
Information Technology	202.50	1.009%	1,099.15	-	1,099.15	0.44	1,099.60
Sheriff's Office	18,086.93	90.135%	98,174.45	-	98,174.45	39.62	98,214.07
Emergency Management	1,504.00	7.495%	8,163.59	-	8,163.59	3.29	8,166.89
Total	20,066.43	100.00%	\$ 108,919.02	\$ -	\$ 108,919.02	\$ 43.96	\$ 108,962.98

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2021

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	5,816.90	5,816.90	-	-
County Administrator	3,969.90	3,969.90	-	-
Human Resources	22,792.33	14,695.53	8,096.80	-
Facilities	49,577.21	17,500.51	25,108.08	4,839.78
Information Technology	45,882.52	32,464.28	-	12,318.65
Finance Department	10,346.26	10,346.26	-	-
Corporation Counsel	10,698.80	10,698.80	-	-
Clerk of Courts	75,708.54	-	-	75,708.54
Family Court Commissioner	16,857.55	-	-	16,857.55
Sheriff's Office	123,082.59	-	-	19,960.85
Child Support	51,432.29	-	-	51,432.29
Health & Human Services	195,577.00	-	195,577.00	-
Clearview	73,692.52	-	73,692.52	-
County Clerk	8,039.43	8,039.43	-	-
Veterans Service	1,977.29	1,977.29	-	-
Courts & Judicial	175,340.88	-	-	175,340.88
Register in Probate	15,043.71	-	-	15,043.71
Family Court Services	7,943.08	-	-	7,943.08
District Attorney/Victim Witness	62,753.76	-	-	62,753.76
Jail	611,792.72	-	-	592,438.48
Medical Examiner	3,456.23	2,678.53	777.70	-
Emergency Management	8,599.61	-	-	-
Highway & Airport	-	-	-	-
Land Resources & Parks	26,214.37	26,214.37	-	-
Register of Deeds	11,066.67	11,066.67	-	-
Land & Water Conservation	8,142.89	8,142.89	-	-
UW Extension	13,128.26	13,128.26	-	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	9,384.44	9,384.44	-	-
All Other Departments	214,772.52	52,267.79	40,865.59	121,639.14
	1,863,090.28	228,391.85	344,117.69	1,156,276.72

DEPARTMENT 1
FISCAL 2021

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	646.42	1,482.42
Information Technology	-	1,099.60
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	4,907.67	98,214.07
Child Support	-	-
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	19,354.24	-
Medical Examiner	-	-
Emergency Management	432.72	8,166.89
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	-	-
	25,341.04	108,962.98

**DEPARTMENT 2
FISCAL 2021**

**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 2021 depreciation expense on equipment for departments totaled \$2,625,378.43. Allowable costs are allocated to benefiting departments based on 2021 depreciation expense amounts.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2021

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	\$ 2,625,378.43	\$ 2,625,378.43
Total Cost Adjustments	\$ 2,625,378.43	\$ 2,625,378.43
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 2,625,378.43	\$ 2,625,378.43
2nd Allocation		
Equipment Depreciation	-	-
Audit and Consulting Services	150.33	150.33
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	150.33	150.33
Total 2nd Tier Allocation	\$ 150.33	\$ 150.33
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	\$ 2,625,528.76	\$ 2,625,528.76

DEPARTMENT 2
FISCAL 2021

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 2,625,378.43
Total 2nd Tier Allocation 150.33

Total Allocated Cost \$ 2,625,528.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,140.00	0.04%	1,140.00	-	1,140.00	0.07	1,140.07
Human Resources	1,398.36	0.05%	1,398.36	-	1,398.36	0.08	1,398.44
Facilities	86,102.02	3.28%	86,102.02	-	86,102.02	4.93	86,106.95
Information Technology	618,787.99	23.57%	618,787.99	-	618,787.99	35.43	618,823.42
Finance Department	138.96	0.01%	138.96	-	138.96	0.01	138.97
Sheriff's Office	671,293.76	25.57%	671,293.76	-	671,293.76	38.44	671,332.20
Child Support	1,526.03	0.06%	1,526.03	-	1,526.03	0.09	1,526.12
Health & Human Services	171,521.51	6.53%	171,521.51	-	171,521.51	9.82	171,531.33
County Clerk	3,152.92	0.12%	3,152.92	-	3,152.92	0.18	3,153.10
Courts & Judicial	140,347.50	5.35%	140,347.50	-	140,347.50	8.04	140,355.54
Jail	712,557.01	27.14%	712,557.01	-	712,557.01	40.80	712,597.81
Medical Examiner	3,665.22	0.14%	3,665.22	-	3,665.22	0.21	3,665.43
Emergency Management	113,730.60	4.33%	113,730.60	-	113,730.60	6.51	113,737.11
Land Resources & Parks	73,858.15	2.81%	73,858.15	-	73,858.15	4.23	73,862.38
Register of Deeds	11,395.02	0.43%	11,395.02	-	11,395.02	0.65	11,395.67
Land & Water Conservation	2,336.10	0.09%	2,336.10	-	2,336.10	0.13	2,336.23
County Board	12,427.28	0.47%	12,427.28	-	12,427.28	0.71	12,427.99
Total	2,625,378.43	100.00%	\$ 2,625,378.43	\$ -	\$ 2,625,378.43	\$ 150.33	\$ 2,625,528.76

Allocation Basis: 2021 Depreciation Expense on Assets by Department

Allocation Source: Fixed Asset Management System Records

DEPARTMENT 2
FISCAL 2021

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	1,140.07	1,140.07
County Administrator	-	-
Human Resources	1,398.44	1,398.44
Facilities	86,106.95	86,106.95
Information Technology	618,823.42	618,823.42
Finance Department	138.97	138.97
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	671,332.20	671,332.20
Child Support	1,526.12	1,526.12
Health & Human Services	171,531.33	171,531.33
Clearview	-	-
County Clerk	3,153.10	3,153.10
Veterans Service	-	-
Courts & Judicial	140,355.54	140,355.54
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	712,597.81	712,597.81
Medical Examiner	3,665.43	3,665.43
Emergency Management	113,737.11	113,737.11
Highway & Airport	-	-
Land Resources & Parks	73,862.38	73,862.38
Register of Deeds	11,395.67	11,395.67
Land & Water Conservation	2,336.23	2,336.23
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	12,427.99	12,427.99
All Other Departments	-	-
Total	\$ 2,625,528.76	\$ 2,625,528.76

**DEPARTMENT 3
FISCAL 2021**

**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 2021 charges to benefiting departments. 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 2021.

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 weighted number of functions analyzed by central services department in the FY2020 Cost Allocation Plan that was prepared in 2021.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3
FISCAL 2021

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	\$ 26,589.20	\$ -	\$ 26,589.20	\$ -	\$ -
Professional Services	11,030.00	5,280.00	-	-	5,750.00
Indirect Cost Allocation	2,007.00	2,007.00			
Total Expenditures	\$ 39,626.20	\$ 7,287.00	\$ 26,589.20	\$ -	\$ 5,750.00
Cost Adjustments:					
Billed Audit Services	39,883.80	-	-	39,883.80	-
Transfer OPEB Study to Finance	(5,280.00)	(5,280.00)	-	-	-
Total Cost Adjustments	\$ 34,603.80	\$ (5,280.00)	\$ -	\$ 39,883.80	\$ -
General & Administrative Allocation	-	-	-	-	-
Disallowed / Capitalized	(2,007.00)	(2,007.00)	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 72,223.00	\$ -	\$ 26,589.20	\$ 39,883.80	\$ 5,750.00
2nd Allocation					
Audit and Consulting Services	294.96	-	108.59	162.89	23.48
Insurance/Risk Management	-	-	-	-	-
County Treasurer	5.90	-	2.17	3.26	0.47
County Administrator	1,616.32	-	595.06	892.58	128.68
Human Resources	-	-	-	-	-
Facilities	-	-	-	-	-
Information Technology	-	-	-	-	-
Finance Department	80,470.87	-	29,625.69	44,438.53	6,406.65
Corporation Counsel	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-

DEPARTMENT 3
FISCAL 2021

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 Allocation	82,388.06	-	30,331.51	45,497.26	6,559.29
Total 2nd Tier Allocation	\$ 82,388.06	\$ -	\$ 30,331.51	\$ 45,497.26	\$ 6,559.29
Unallocated	-	-	-	-	-
Total Incoming Costs	82,388.06	-	30,331.51	45,497.26	6,559.29
Total Allocated Cost	\$ 154,611.06	\$ -	\$ 56,920.71	\$ 85,381.06	\$ 12,309.29

DEPARTMENT 3
FISCAL 2021

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Audit Services

Total 1st Tier Allocation \$ 26,589.20
Total 2nd Tier Allocation 30,331.51

Total Allocated Cost **\$ 56,920.71**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	25	0.05%	13.10	-	13.10	-	13.10
Insurance/Risk Management	104	0.20%	54.48	-	54.48	62.17	116.65
County Treasurer	1,569	3.09%	821.86	-	821.86	938.00	1,759.86
County Administrator	408	0.80%	213.72	-	213.72	243.91	457.63
Human Resources	1,069	2.11%	559.95	-	559.95	639.08	1,199.03
Facilities	3,371	6.64%	1,765.77	-	1,765.77	2,015.29	3,781.05
Information Technology	1,245	2.45%	652.15	-	652.15	744.30	1,396.44
Finance Department	645	1.27%	337.86	-	337.86	385.60	723.46
Corporation Counsel	731	1.44%	382.91	-	382.91	437.01	819.92
Clerk of Courts	2,400	4.73%	1,257.15	-	1,257.15	1,434.79	2,691.94
Family Court Commissioner	345	0.68%	180.71	-	180.71	206.25	386.97
Sheriff's Office	8,344	16.44%	4,370.68	-	4,370.68	4,988.29	9,358.98
Child Support	1,069	2.11%	559.95	-	559.95	639.08	1,199.03
County Clerk	1,679	3.31%	879.48	-	879.48	1,003.76	1,883.24
Veterans Service	487	0.96%	255.10	-	255.10	291.14	546.24
Courts & Judicial	1,500	2.96%	785.72	-	785.72	896.75	1,682.46
Register in Probate	384	0.76%	201.14	-	201.14	229.57	430.71
Family Court Services	1,035	2.04%	542.14	-	542.14	618.75	1,160.90
District Attorney/Victim Witness	1,600	3.15%	838.10	-	838.10	956.53	1,794.63
Jail	4,192	8.26%	2,195.82	-	2,195.82	2,506.10	4,701.92
Medical Examiner	905	1.78%	474.05	-	474.05	541.04	1,015.09
Emergency Management	1,297	2.56%	679.38	-	679.38	775.39	1,454.77
Land Resources & Parks	8,360	16.47%	4,379.06	-	4,379.06	4,997.86	9,376.92
Register of Deeds	1,960	3.86%	1,026.67	-	1,026.67	1,171.75	2,198.42
Land & Water Conservation	1,677	3.30%	878.43	-	878.43	1,002.56	1,880.99
UW Extension	747	1.47%	391.29	-	391.29	446.58	837.87
County Library System	118	0.23%	61.81	-	61.81	70.54	132.35
Worker's Compensation	401	0.79%	210.05	-	210.05	239.73	449.78
Dental Insurance	505	0.99%	264.52	-	264.52	301.90	566.43
County Board	1,516	2.99%	794.10	-	794.10	906.31	1,700.41
All Other Departments	1,073	2.11%	562.05	-	562.05	641.47	1,203.52
Total	50,761	100.00%	\$ 26,589.20	\$ -	\$ 26,589.20	\$ 30,331.51	\$ 56,920.71

Allocation Basis: Total Payroll and Accounting Transactions Processed by Departments Not Billed During 2021

Allocation Source: County Financial Records & Reports

DEPARTMENT 3
FISCAL 2021

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Billed Audit Services

Total 1st Tier Allocation \$ 39,883.80
Total 2nd Tier Allocation 45,497.26

Total Allocated Cost \$ 85,381.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Health & Human Services	19,941.90	50.00%	19,941.90	(19,941.90)	-	22,748.63	22,748.63
Clearview	13,294.60	33.33%	13,294.60	(13,294.60)	-	15,165.75	15,165.75
Highway & Airport	6,647.30	16.67%	6,647.30	(6,647.30)	-	7,582.88	7,582.88
Total	39,883.80	100.00%	\$ 39,883.80	\$ (39,883.80)	\$ -	\$ 45,497.26	\$ 45,497.26

Allocation Basis: FY2020 Billed Audit Services by Benefiting Department During 2021

Allocation Source: County Financial Records & Reports

DEPARTMENT 3
FISCAL 2021

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 6,559.29

Total Allocated Cost \$ 12,309.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Depreciation	10.00	13.07%	751.63	-	751.63	-	751.63
Equipment Depreciation	2.00	2.61%	150.33	-	150.33	-	150.33
Audit and Consulting Services	3.75	4.90%	281.86	-	281.86	-	281.86
Insurance/Risk Management	1.00	1.31%	75.16	-	75.16	107.97	183.14
County Treasurer	3.75	4.90%	281.86	-	281.86	404.89	686.76
County Administrator	4.00	5.23%	300.65	-	300.65	431.89	732.54
Human Resources	10.00	13.07%	751.63	-	751.63	1,079.72	1,831.35
Facilities	10.50	13.73%	789.22	-	789.22	1,133.70	1,922.92
Information Technology	12.00	15.69%	901.96	-	901.96	1,295.66	2,197.62
Finance Department	6.00	7.84%	450.98	-	450.98	647.83	1,098.81
Corporation Counsel	4.00	5.23%	300.65	-	300.65	431.89	732.54
Clerk of Courts	2.50	3.27%	187.91	-	187.91	269.93	457.84
Family Court Commissioner	2.50	3.27%	187.91	-	187.91	269.93	457.84
Sheriff's Office	4.50	5.88%	338.24	-	338.24	485.87	824.11
Total	76.50	100.00%	\$ 5,750.00	\$ -	\$ 5,750.00	\$ 6,559.29	\$ 12,309.29

Allocation Basis: Number of Weighted Functions Analyzed by Central Services Department

Allocation Source: FY2020 Cost Allocation Plan Prepared During 2021

DEPARTMENT 3
FISCAL 2021

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	\$ 751.63	\$ -	\$ -	\$ 751.63
Equipment Depreciation	150.33	-	-	150.33
Audit and Consulting Services	294.96	13.10	-	281.86
Insurance/Risk Management	299.79	116.65	-	183.14
County Treasurer	2,446.61	1,759.86	-	686.76
County Administrator	1,190.17	457.63	-	732.54
Human Resources	3,030.39	1,199.03	-	1,831.35
Facilities	5,703.97	3,781.05	-	1,922.92
Information Technology	3,594.07	1,396.44	-	2,197.62
Finance Department	1,822.27	723.46	-	1,098.81
Corporation Counsel	1,552.46	819.92	-	732.54
Clerk of Courts	3,149.78	2,691.94	-	457.84
Family Court Commissioner	844.80	386.97	-	457.84
Sheriff's Office	10,183.09	9,358.98	-	824.11
Child Support	1,199.03	1,199.03	-	-
Health & Human Services	22,748.63	-	22,748.63	-
Clearview	15,165.75	-	15,165.75	-
County Clerk	1,883.24	1,883.24	-	-
Veterans Service	546.24	546.24	-	-
Courts & Judicial	1,682.46	1,682.46	-	-
Register in Probate	430.71	430.71	-	-
Family Court Services	1,160.90	1,160.90	-	-
District Attorney/Victim Witness	1,794.63	1,794.63	-	-
Jail	4,701.92	4,701.92	-	-
Medical Examiner	1,015.09	1,015.09	-	-
Emergency Management	1,454.77	1,454.77	-	-
Highway & Airport	7,582.88	-	7,582.88	-
Land Resources & Parks	9,376.92	9,376.92	-	-
Register of Deeds	2,198.42	2,198.42	-	-
Land & Water Conservation	1,880.99	1,880.99	-	-
UW Extension	837.87	837.87	-	-
County Library System	132.35	132.35	-	-
Worker's Compensation	449.78	449.78	-	-
Health Insurance	-	-	-	-
Dental Insurance	566.43	566.43	-	-
County Board	1,700.41	1,700.41	-	-
All Other Departments	1,203.52	1,203.52	-	-
Total	\$ 114,727.26	\$ 56,920.71	\$ 45,497.26	\$ 12,309.29

**DEPARTMENT 4
FISCAL 2021**

**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 2021, 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 2021 charges.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2021

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	115,712.95	-	115,712.95
Professional Services	11,550.00	-	11,550.00
Admin Fees	1,386.97	-	1,386.97
Safety and Loss Control	6,100.00	-	6,100.00
Membership Dues	385.00	-	385.00
Indirect Cost Allocation	3,721.00	-	3,721.00
Building Premium	166,092.25	-	166,092.25
Equipment Vehicle Insurance	47,095.81	-	47,095.81
Employee Bonds	7,155.17	-	7,155.17
General Liability Insurance	312,800.00	-	312,800.00
Insured Claims Paid	10,113.96	-	10,113.96
Accrued Claims Auto	(224,766.00)	-	(224,766.00)
Accrued Claims General	(28,945.00)	-	(28,945.00)
Accrued Claims Other	55,713.00	-	55,713.00
Transfer Out	225,000.00	-	225,000.00
Total Expenditures	\$ 709,115.11	\$ -	\$ 709,115.11
Cost Adjustments:			
Interest Income	(4,380.67)	-	(4,380.67)
Dividend Income	(30,534.00)	-	(30,534.00)
Loss Control Reimbursement	(4,800.00)	-	(4,800.00)
Dept Charges for Insurance	(532,228.00)	-	(532,228.00)
Total Cost Adjustments	\$ (571,942.67)	\$ -	\$ (571,942.67)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	(137,172.44)	-	(137,172.44)
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-

DEPARTMENT 4
FISCAL 2021

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

Department: Insurance/Risk Management

Functions:	Total	General &	
		Administrative	Risk Management
Audit and Consulting Services	129.64		129.64
Total 1st Allocation	129.64	-	129.64
Unallocated	-	-	-
Total 1st Tier Allocation	129.64	-	129.64
2nd Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Audit and Consulting Services	170.15		170.15
Insurance/Risk Management	-		-
County Treasurer	55.26		55.26
County Administrator	20,653.01		20,653.01
Human Resources	-		-
Facilities	-		-
Information Technology	-		-
Finance Department	273.29		273.29
Corporation Counsel	-		-
Clerk of Courts	-		-
Family Court Commissioner	-		-
Sheriff's Office	-		-
Total 2nd Allocation	21,151.71	-	21,151.71
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 21,151.71	\$ -	\$ 21,151.71
Total Incoming Costs	21,281.35	-	21,281.35
Total Allocated Cost	\$ 21,281.35	\$ -	\$ 21,281.35

DEPARTMENT 4
FISCAL 2021

DODGE COUNTY, WISCONSIN
INSURANCE/RISK MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Insurance/Risk Management
Function: Risk Management

Total 1st Tier Allocation \$ 129.64
Total 2nd Tier Allocation 21,151.71

Total Allocated Cost \$ 21,281.35

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	362.19	0.07%	0.09	-	0.09	14.39	14.48
County Administrator	90.55	0.02%	0.02	-	0.02	3.60	3.62
Human Resources	632.83	0.12%	0.15	-	0.15	25.15	25.30
Facilities	81,044.04	15.23%	19.74	-	19.74	3,220.84	3,240.58
Information Technology	8,453.57	1.59%	2.06	-	2.06	335.96	338.02
Finance Department	451.74	0.08%	0.11	-	0.11	17.95	18.06
Corporation Counsel	632.83	0.12%	0.15	-	0.15	25.15	25.30
Clerk of Courts	1,167.57	0.22%	0.28	-	0.28	46.40	46.69
Sheriff's Office	40,870.80	7.68%	9.96	-	9.96	1,624.28	1,634.24
Child Support	995.02	0.19%	0.24	-	0.24	39.54	39.79
Health & Human Services	32,939.97	6.19%	8.02	-	8.02	1,309.09	1,317.12
Clearview	76,510.37	14.38%	18.64	-	18.64	3,040.66	3,059.30
County Clerk	271.64	0.05%	0.07	-	0.07	10.80	10.86
Veterans Service	181.09	0.03%	0.04	-	0.04	7.20	7.24
Courts & Judicial	987.47	0.19%	0.24	-	0.24	39.24	39.48
Register in Probate	181.09	0.03%	0.04	-	0.04	7.20	7.24
Family Court Services	271.64	0.05%	0.07	-	0.07	10.80	10.86
District Attorney/Victim Witness	896.93	0.17%	0.22	-	0.22	35.65	35.86
Jail	154,573.65	29.04%	37.65	-	37.65	6,143.04	6,180.69
Medical Examiner	827.28	0.16%	0.20	-	0.20	32.88	33.08
Emergency Management	5,238.19	0.98%	1.28	-	1.28	208.18	209.45
Highway & Airport	112,080.25	21.06%	27.30	-	27.30	4,454.27	4,481.57
Land Resources & Parks	7,645.31	1.44%	1.86	-	1.86	303.84	305.70
Register of Deeds	369.74	0.07%	0.09	-	0.09	14.69	14.78
Land & Water Conservation	754.28	0.14%	0.18	-	0.18	29.98	30.16
UW Extension	271.64	0.05%	0.07	-	0.07	10.80	10.86
County Board	3,526.35	0.66%	0.86	-	0.86	140.14	141.00
Total	532,228.03	100.00%	\$ 129.64	\$ -	\$ 129.64	\$ 21,151.71	\$ 21,281.35

Allocation Basis: Insurance Premiums Billed by Department During 2021

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

DEPARTMENT 4
FISCAL 2021

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	14.48	14.48
County Administrator	3.62	3.62
Human Resources	25.30	25.30
Facilities	3,240.58	3,240.58
Information Technology	338.02	338.02
Finance Department	18.06	18.06
Corporation Counsel	25.30	25.30
Clerk of Courts	46.69	46.69
Family Court Commissioner	-	-
Sheriff's Office	1,634.24	1,634.24
Child Support	39.79	39.79
Health & Human Services	1,317.12	1,317.12
Clearview	3,059.30	3,059.30
County Clerk	10.86	10.86
Veterans Service	7.24	7.24
Courts & Judicial	39.48	39.48
Register in Probate	7.24	7.24
Family Court Services	10.86	10.86
District Attorney/Victim Witness	35.86	35.86
Jail	6,180.69	6,180.69
Medical Examiner	33.08	33.08
Emergency Management	209.45	209.45
Highway & Airport	4,481.57	4,481.57
Land Resources & Parks	305.70	305.70
Register of Deeds	14.78	14.78
Land & Water Conservation	30.16	30.16
UW Extension	10.86	10.86
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	141.00	141.00
All Other Departments	-	-
Total	\$ 21,281.35	\$ 21,281.35

**DEPARTMENT 5
FISCAL 2021**

**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 2021.
- **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 2021.
- **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 2021

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	\$ 212,663.08	\$ 35,514.73	\$ 32,324.79	\$ 37,003.38	\$ 107,820.18
Fringe Benefits	84,144.85	14,052.19	12,790.02	14,641.20	42,661.44
Drug/Alcohol Test Fees	49.00	49.00	-	-	-
Title Searches	3,525.00	-	-	-	3,525.00
Legal Services	173.33	-	-	-	173.33
Phone	102.54	102.54	-	-	-
Storm Water	151.36	-	-	-	151.36
Grounds Maintenance & Repair	1,345.00	-	-	-	1,345.00
Computer Maint License Repair	2,117.41	2,117.41	-	-	-
Banking Services	10,338.84	-	-	-	10,338.84
Investment Adviser Fee	39,912.09	-	-	-	39,912.09
Postage Parcel Delivery	3,156.36	3,156.36	-	-	-
Purchased Services	77.20	77.20	-	-	-
Office Supplies & Small Equipment	1,300.00	1,300.00	-	-	-
Brownfield Reserve	79,509.00	-	-	-	79,509.00
Membership Dues	100.00	100.00	-	-	-
Conference Registration Fees	245.00	245.00	-	-	-
Advertising	6,296.16	-	-	-	6,296.16
Mileage	41.44	41.44	-	-	-
Operating Supplies	1,966.48	-	-	-	1,966.48
Recording Fee	150.00	-	-	-	150.00
Indirect Cost Allocation	4,760.00	-	-	-	4,760.00
Employee Bonds	30.00	30.00	-	-	-
General Liability Insurance	332.00	332.00	-	-	-
Taxes Written Off	31,654.80	-	-	-	31,654.80
Deferred Taxes	(30,829.42)	-	-	-	(30,829.42)
Total Expenditures	\$ 453,311.52	\$ 57,117.87	\$ 45,114.81	\$ 51,644.58	\$ 299,434.26
Cost Adjustments:					
Forest Crop Taxes	(2,490.91)	-	-	-	(2,490.91)
Forest Crop Taxes	(23,888.81)	-	-	-	(23,888.81)
Sales Tax Retained	(146.71)	-	-	-	(146.71)
Interest and Penalty on Taxes	(473,143.90)	-	-	-	(473,143.90)
PILTs-State	(23,659.30)	-	-	-	(23,659.30)
PILTs-Federal	(20,118.04)	-	-	-	(20,118.04)
Other Public Charges	(9,449.28)	-	-	-	(9,449.28)
County Departments	(95,114.45)	-	-	-	(95,114.45)
Dept Chg NSF Fees	(240.00)	-	-	-	(240.00)
Interest Income	(809,465.08)	-	-	-	(809,465.08)
Mkt Adj-Ehlers	103,545.93	-	-	-	103,545.93
Mkt Adj-Dana Invest	240,502.62	-	-	-	240,502.62
Mkt Adj-Landmark	(51,434.30)	-	-	-	(51,434.30)
Mkt Adj-Wells Fargo Investment	2,350.86	-	-	-	2,350.86
Mkt Adj-Moreton Capital	80,631.85	-	-	-	80,631.85

DEPARTMENT 5
FISCAL 2021

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking	General Government
Mkt Adj-Oppeneheimer	478,575.31	-	-	-	478,575.31
Investment Premium Paid	118,078.93	-	-	-	118,078.93
In Rem Gain/Loss	(187,405.44)	-	-	-	(187,405.44)
Rebates	(49.86)	(49.86)	-	-	-
Total Cost Adjustments	\$ (672,920.58)	\$ (49.86)	\$ -	\$ -	\$ (672,870.72)
General & Administrative Allocation	-	(57,068.01)	10,413.37	11,920.57	34,734.07
Disallowed / Capitalized	338,702.39	-	-	-	338,702.39
Incoming Costs					
1st Allocation					
Building Depreciation	5,814.55	-	662.11	757.94	4,394.51
Equipment Depreciation	1,140.00	-	129.81	148.60	861.59
Audit and Consulting Services	1,103.72	-	125.68	143.87	834.17
Insurance/Risk Management	0.09	-	0.01	0.01	0.07
Total 1st Allocation	8,058.36	-	917.61	1,050.42	6,090.33
General & Administrative Allocation	-	-	-	-	-
Unallocated	(6,090.33)	-	-	-	(6,090.33)
Total 1st Tier Allocation	\$ (217,641.03)	\$ -	\$ 56,445.79	\$ 64,615.57	\$ 6,090.33
2nd Allocation					
Building Depreciation	2.35	-	0.27	0.31	1.77
Equipment Depreciation	0.07	-	0.01	0.01	0.05
Audit and Consulting Services	1,342.89	-	152.92	175.05	1,014.93
Insurance/Risk Management	14.39	-	1.64	1.88	10.88
0	0.00	-	0.00	0.00	0.00
County Treasurer	2,852.09	-	324.77	371.78	2,155.55
County Administrator	2,720.81	-	309.82	354.66	2,056.33
Human Resources	2,694.20	-	306.79	351.19	2,036.22
Facilities	10,326.89	-	1,175.93	1,346.13	7,804.83
Information Technology	17,524.82	-	1,995.56	2,284.39	13,244.86
Finance Department	4,574.70	-	520.92	596.32	3,457.45
Corporation Counsel	12,581.39	-	1,432.65	1,640.01	9,508.73
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	54,634.59	-	6,221.27	7,121.72	41,291.60

DEPARTMENT 5
FISCAL 2021

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking	General Government
General & Administrative Allocation	-	-	-	-	-
Unallocated	(41,291.60)	-	-	-	(41,291.60)
Total 2nd Tier Allocation	\$ 13,342.99	\$ -	\$ 6,221.27	\$ 7,121.72	\$ -
Total Incoming Costs	15,311.03	-	7,138.88	8,172.14	-
Total Allocated Cost	\$ 134,404.35	\$ -	\$ 62,667.06	\$ 71,737.29	\$ (0.00)

DEPARTMENT 5
FISCAL 2021

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation \$ 56,445.79
Total 2nd Tier Allocation 6,221.27

Total Allocated Cost \$ 62,667.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance/Risk Management	9	0.09%	49.36	-	49.36	-	49.36
County Treasurer	463	4.50%	2,539.29	-	2,539.29	-	2,539.29
Human Resources	13	0.13%	71.30	-	71.30	8.24	79.53
Facilities	37	0.36%	202.92	-	202.92	23.44	226.36
Information Technology	1	0.01%	5.48	-	5.48	0.63	6.12
Finance Department	13	0.13%	71.30	-	71.30	8.24	79.53
Corporation Counsel	11	0.11%	60.33	-	60.33	6.97	67.30
Clerk of Courts	21	0.20%	115.17	-	115.17	13.30	128.48
Sheriff's Office	455	4.42%	2,495.42	-	2,495.42	288.26	2,783.67
Child Support	48	0.47%	263.25	-	263.25	30.41	293.66
Health & Human Services	2,179	21.17%	11,950.58	-	11,950.58	1,380.46	13,331.04
Clearview	314	3.05%	1,722.11	-	1,722.11	198.93	1,921.04
County Clerk	864	8.39%	4,738.55	-	4,738.55	547.37	5,285.92
Veterans Service	1	0.01%	5.48	-	5.48	0.63	6.12
Courts & Judicial	106	1.03%	581.35	-	581.35	67.15	648.50
Family Court Services	527	5.12%	2,890.30	-	2,890.30	333.87	3,224.17
District Attorney/Victim Witness	110	1.07%	603.29	-	603.29	69.69	672.98
Jail	194	1.88%	1,063.98	-	1,063.98	122.90	1,186.89
Emergency Management	55	0.53%	301.64	-	301.64	34.84	336.49
Highway & Airport	221	2.15%	1,212.06	-	1,212.06	140.01	1,352.07
Land Resources & Parks	3,710	36.05%	20,347.25	-	20,347.25	2,350.40	22,697.65
Land & Water Conservation	810	7.87%	4,442.39	-	4,442.39	513.16	4,955.55
UW Extension	74	0.72%	405.85	-	405.85	46.88	452.73
Worker's Compensation	4	0.04%	21.94	-	21.94	2.53	24.47
Dental Insurance	16	0.16%	87.75	-	87.75	10.14	97.89
County Board	2	0.02%	10.97	-	10.97	1.27	12.24
All Other Departments	34	0.33%	186.47	-	186.47	21.54	208.01
Total	10,292	100.00%	\$ 56,445.79	\$ -	\$ 56,445.79	\$ 6,221.27	\$ 62,667.06

Allocation Basis: Total Number of General Receipt Transactions Processed by Department During 2021

Allocation Source: County Financial Records & Reports

DEPARTMENT 5
FISCAL 2021

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Disbursements & Checking

Total 1st Tier Allocation \$ 64,615.57
Total 2nd Tier Allocation 7,121.72
Total Allocated Cost \$ 71,737.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	3	0.01%	5.90	-	5.90	-	5.90
Insurance/Risk Management	3	0.01%	5.90	-	5.90	-	5.90
County Treasurer	159	0.48%	312.80	-	312.80	-	312.80
County Administrator	39	0.12%	76.72	-	76.72	8.50	85.22
Human Resources	232	0.71%	456.41	-	456.41	50.56	506.97
Facilities	1,023	3.11%	2,012.54	-	2,012.54	222.94	2,235.47
Information Technology	433	1.32%	851.84	-	851.84	94.36	946.20
Finance Department	167	0.51%	328.54	-	328.54	36.39	364.93
Corporation Counsel	220	0.67%	432.80	-	432.80	47.94	480.75
Clerk of Courts	718	2.19%	1,412.51	-	1,412.51	156.47	1,568.98
Family Court Commissioner	9	0.03%	17.71	-	17.71	1.96	19.67
Sheriff's Office	2,726	8.30%	5,362.83	-	5,362.83	594.06	5,956.88
Child Support	364	1.11%	716.09	-	716.09	79.32	795.42
Health & Human Services	8,072	24.58%	15,879.95	-	15,879.95	1,759.07	17,639.02
Clearview	10,025	30.52%	19,722.06	-	19,722.06	2,184.68	21,906.74
County Clerk	144	0.44%	283.29	-	283.29	31.38	314.67
Veterans Service	76	0.23%	149.51	-	149.51	16.56	166.08
Courts & Judicial	473	1.44%	930.53	-	930.53	103.08	1,033.60
Register in Probate	57	0.17%	112.14	-	112.14	12.42	124.56
Family Court Services	95	0.29%	186.89	-	186.89	20.70	207.60
District Attorney/Victim Witness	355	1.08%	698.39	-	698.39	77.36	775.75
Jail	2,623	7.99%	5,160.20	-	5,160.20	571.61	5,731.81
Medical Examiner	210	0.64%	413.13	-	413.13	45.76	458.89
Emergency Management	186	0.57%	365.92	-	365.92	40.53	406.45
Highway & Airport	2,027	6.17%	3,987.69	-	3,987.69	441.73	4,429.42
Land Resources & Parks	837	2.55%	1,646.62	-	1,646.62	182.40	1,829.02
Register of Deeds	128	0.39%	251.81	-	251.81	27.89	279.71
Land & Water Conservation	135	0.41%	265.58	-	265.58	29.42	295.00
UW Extension	116	0.35%	228.21	-	228.21	25.28	253.48
County Library System	13	0.04%	25.57	-	25.57	2.83	28.41
Worker's Compensation	3	0.01%	5.90	-	5.90	0.65	6.56
Dental Insurance	16	0.05%	31.48	-	31.48	3.49	34.96
County Board	989	3.01%	1,945.65	-	1,945.65	215.53	2,161.17
All Other Departments	169	0.51%	332.47	-	332.47	36.83	369.30
Total	32,845	100.00%	\$ 64,615.57	\$ -	\$ 64,615.57	\$ 7,121.72	\$ 71,737.29

Allocation Basis: Total Payroll and Accounts Payable Disbursements by Departments During 2021

Allocation Source: County Financial Records and Reports



DEPARTMENT 5
FISCAL 2021

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Disbursements &	
		General Receipts	Checking
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Audit and Consulting Services	5.90	-	5.90
Insurance/Risk Management	55.26	49.36	5.90
County Treasurer	2,852.09	2,539.29	312.80
County Administrator	85.22	-	85.22
Human Resources	586.50	79.53	506.97
Facilities	2,461.84	226.36	2,235.47
Information Technology	952.31	6.12	946.20
Finance Department	444.46	79.53	364.93
Corporation Counsel	548.04	67.30	480.75
Clerk of Courts	1,697.46	128.48	1,568.98
Family Court Commissioner	19.67	-	19.67
Sheriff's Office	8,740.56	2,783.67	5,956.88
Child Support	1,089.08	293.66	795.42
Health & Human Services	30,970.07	13,331.04	17,639.02
Clearview	23,827.78	1,921.04	21,906.74
County Clerk	5,600.59	5,285.92	314.67
Veterans Service	172.19	6.12	166.08
Courts & Judicial	1,682.11	648.50	1,033.60
Register in Probate	124.56	-	124.56
District Attorney/Victim Witness	1,448.73	672.98	775.75
Jail	6,918.69	1,186.89	5,731.81
Medical Examiner	458.89	-	458.89
Emergency Management	742.94	336.49	406.45
Highway & Airport	5,781.49	1,352.07	4,429.42
Land Resources & Parks	24,526.67	22,697.65	1,829.02
Register of Deeds	279.71	-	279.71
Land & Water Conservation	5,250.55	4,955.55	295.00
UW Extension	706.21	452.73	253.48
County Library System	28.41	-	28.41
Worker's Compensation	31.03	24.47	6.56
Health Insurance	-	-	-
Dental Insurance	132.85	97.89	34.96
County Board	2,173.41	12.24	2,161.17
All Other Departments	577.31	208.01	369.30
Total		\$ 59,442.89	\$ 71,529.70

DEPARTMENT 6
FISCAL 2021

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 2021.
- **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 2021.
- **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 2021

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	\$ 138,698.06	\$ 54,230.94	\$ 51,179.58	\$ 23,717.37
Fringe Benefits	37,209.11	14,548.76	13,730.16	6,362.76
Phone	488.57	488.57	-	-
Computer Maint & License Repair	60.05	60.05	-	-
Postage Parcel Delivery	2.82	2.82	-	-
Membership Dues	1,251.85	1,251.85	-	-
Conference Registration Fees	235.00	235.00	-	-
Mileage	173.60	173.60	-	-
Indirect Cost Allocation	12,728.00	-	-	-
Employee Bond Premium	8.00	8.00	-	-
General Liability Insurance	83.00	83.00	-	-
Total Expenditures	\$ 190,938.06	\$ 71,082.59	\$ 64,909.75	\$ 30,080.13
General & Administrative Allocation	(0.00)	(71,082.59)	43,069.75	19,959.15
Disallowed / Capitalized	(12,728.00)	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	3,968.30	-	2,149.10	995.92
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	514.37	-	278.57	129.09
Insurance/Risk Management	0.02	-	0.01	0.01
County Treasurer	76.72	-	41.55	19.26
Total 1st Allocation	4,559.41	-	2,469.23	1,144.28
General & Administrative Allocation	-	-	-	-
Unallocated	(484.18)	-	-	-
Total 1st Tier Allocation	\$ 182,285.29	\$ -	\$ 110,448.72	\$ 51,183.55
2nd Allocation				
Building Depreciation	1.60	-	0.87	0.40
Equipment Depreciation	-	-	-	-

DEPARTMENT 6
FISCAL 2021

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Admin & Oversight	Budget Development & Oversight
Audit and Consulting Services	675.80	-	365.99	169.61
Insurance/Risk Management	3.60	-	1.95	0.90
County Treasurer	8.50	-	4.60	2.13
County Administrator	-	-	-	-
Human Resources	698.21	-	378.13	175.23
Facilities	7,047.87	-	3,816.89	1,768.80
Information Technology	5,425.36	-	2,938.19	1,361.60
Finance Department	1,182.93	-	640.64	296.88
Corporation Counsel	24,653.59	-	13,351.57	6,187.31
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	39,697.46	-	21,498.83	9,962.87
General & Administrative Allocation	-	-	-	-
Unallocated	(4,215.65)	-	-	-
Total 2nd Tier Allocation	\$ 39,697.46	\$ -	\$ 21,498.83	\$ 9,962.87
Total Incoming Costs	39,557.03	-	23,968.06	11,107.15
Total Allocated Cost	\$ 217,767.09	\$ -	\$ 131,947.55	\$ 61,146.43

DEPARTMENT 6
FISCAL 2021

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Risk Management	General Government
Expenditures:		
Salaries & Wages	\$ 9,570.17	\$ -
Fringe Benefits	2,567.43	-
Phone	-	-
Computer Maint & License Repair	-	-
Postage Parcel Delivery	-	-
Membership Dues	-	-
Conference Registration Fees	-	-
Mileage	-	-
Indirect Cost Allocation	-	12,728.00
Employee Bond Premium	-	-
General Liability Insurance	-	-
Total Expenditures	\$ 12,137.59	\$ 12,728.00
General & Administrative Allocation	8,053.69	-
Disallowed / Capitalized	-	(12,728.00)
Incoming Costs		
1st Allocation		
Building Depreciation	401.86	421.41
Equipment Depreciation	-	-
Audit and Consulting Services	52.09	54.62
Insurance/Risk Management	0.00	0.00
County Treasurer	7.77	8.15
Total 1st Allocation	461.73	484.18
General & Administrative Allocation	-	-
Unallocated	-	(484.18)
Total 1st Tier Allocation	\$ 20,653.01	\$ -
2nd Allocation		
Building Depreciation	0.16	0.17
Equipment Depreciation	-	-

DEPARTMENT 6
FISCAL 2021

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	General	
	Risk Management	Government
Audit and Consulting Services	68.44	71.77
Insurance/Risk Management	0.36	0.38
County Treasurer	0.86	0.90
County Administrator	-	-
Human Resources	70.71	74.15
Facilities	713.73	748.45
Information Technology	549.42	576.14
Finance Department	119.79	125.62
Corporation Counsel	2,496.63	2,618.08
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	4,020.11	4,215.65
General & Administrative Allocation	-	-
Unallocated	-	(4,215.65)
Total 2nd Tier Allocation	\$ 4,020.11	\$ -
Total Incoming Costs	4,481.83	-
Total Allocated Cost	\$ 24,673.12	\$ -

DEPARTMENT 6
FISCAL 2021

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Department Admin & Oversight

Total 1st Tier Allocation \$ 110,448.72
Total 2nd Tier Allocation 21,498.83

Total Allocated Cost \$ 131,947.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	1.00	1.00%	1,104.49	-	1,104.49	-	1,104.49
County Treasurer	2.00	2.00%	2,208.97	-	2,208.97	-	2,208.97
Human Resources	15.00	15.00%	16,567.31	-	16,567.31	3,324.56	19,891.87
Facilities	10.00	10.00%	11,044.87	-	11,044.87	2,216.37	13,261.25
Information Technology	5.00	5.00%	5,522.44	-	5,522.44	1,108.19	6,630.62
Finance Department	3.00	3.00%	3,313.46	-	3,313.46	664.91	3,978.37
Corporation Counsel	5.00	5.00%	5,522.44	-	5,522.44	1,108.19	6,630.62
Clerk of Courts	1.00	1.00%	1,104.49	-	1,104.49	221.64	1,326.12
Sheriff's Office	12.00	12.00%	13,253.85	-	13,253.85	2,659.65	15,913.50
Child Support	3.00	3.00%	3,313.46	-	3,313.46	664.91	3,978.37
Health & Human Services	12.00	12.00%	13,253.85	-	13,253.85	2,659.65	15,913.50
Clearview	3.00	3.00%	3,313.46	-	3,313.46	664.91	3,978.37
County Clerk	1.00	1.00%	1,104.49	-	1,104.49	221.64	1,326.12
Veterans Service	1.00	1.00%	1,104.49	-	1,104.49	221.64	1,326.12
Courts & Judicial	3.00	3.00%	3,313.46	-	3,313.46	664.91	3,978.37
District Attorney/Victim Witness	1.00	1.00%	1,104.49	-	1,104.49	221.64	1,326.12
Jail	2.00	2.00%	2,208.97	-	2,208.97	443.27	2,652.25
Medical Examiner	1.00	1.00%	1,104.49	-	1,104.49	221.64	1,326.12
Emergency Management	1.00	1.00%	1,104.49	-	1,104.49	221.64	1,326.12
Highway & Airport	8.00	8.00%	8,835.90	-	8,835.90	1,773.10	10,609.00
Land Resources & Parks	1.00	1.00%	1,104.49	-	1,104.49	221.64	1,326.12
Register of Deeds	1.00	1.00%	1,104.49	-	1,104.49	221.64	1,326.12
Land & Water Conservation	1.00	1.00%	1,104.49	-	1,104.49	221.64	1,326.12
UW Extension	1.00	1.00%	1,104.49	-	1,104.49	221.64	1,326.12
County Library System	1.00	1.00%	1,104.49	-	1,104.49	221.64	1,326.12
Health Insurance	3.00	3.00%	3,313.46	-	3,313.46	664.91	3,978.37
All Other Departments	2.00	2.00%	2,208.97	-	2,208.97	443.27	2,652.25
Total	100.00	100.00%	\$ 110,448.72	\$ -	\$ 110,448.72	\$ 21,498.83	\$ 131,947.55

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2021

Allocation Source: County Administrator Effort Analysis

DEPARTMENT 6
FISCAL 2021

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Budget Development & Oversight

Total 1st Tier Allocation \$ 51,183.55
Total 2nd Tier Allocation 9,962.87

Total Allocated Cost \$ 61,146.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	1.00	1.00%	511.84	-	511.84	-	511.84
County Treasurer	1.00	1.00%	511.84	-	511.84	-	511.84
Human Resources	1.00	1.00%	511.84	-	511.84	101.66	613.50
Facilities	5.00	5.00%	2,559.18	-	2,559.18	508.31	3,067.49
Information Technology	2.00	2.00%	1,023.67	-	1,023.67	203.32	1,226.99
Finance Department	1.00	1.00%	511.84	-	511.84	101.66	613.50
Corporation Counsel	1.00	1.00%	511.84	-	511.84	101.66	613.50
Clerk of Courts	1.00	1.00%	511.84	-	511.84	101.66	613.50
Sheriff's Office	12.00	12.00%	6,142.03	-	6,142.03	1,219.94	7,361.97
Child Support	2.00	2.00%	1,023.67	-	1,023.67	203.32	1,226.99
Health & Human Services	12.00	12.00%	6,142.03	-	6,142.03	1,219.94	7,361.97
Clearview	3.00	3.00%	1,535.51	-	1,535.51	304.99	1,840.49
County Clerk	1.00	1.00%	511.84	-	511.84	101.66	613.50
Veterans Service	1.00	1.00%	511.84	-	511.84	101.66	613.50
Courts & Judicial	5.00	5.00%	2,559.18	-	2,559.18	508.31	3,067.49
District Attorney/Victim Witness	1.00	1.00%	511.84	-	511.84	101.66	613.50
Jail	15.00	15.00%	7,677.53	-	7,677.53	1,524.93	9,202.46
Medical Examiner	1.00	1.00%	511.84	-	511.84	101.66	613.50
Emergency Management	1.00	1.00%	511.84	-	511.84	101.66	613.50
Highway & Airport	12.00	12.00%	6,142.03	-	6,142.03	1,219.94	7,361.97
Land Resources & Parks	1.00	1.00%	511.84	-	511.84	101.66	613.50
Register of Deeds	1.00	1.00%	511.84	-	511.84	101.66	613.50
Land & Water Conservation	1.00	1.00%	511.84	-	511.84	101.66	613.50
UW Extension	1.00	1.00%	511.84	-	511.84	101.66	613.50
County Library System	1.00	1.00%	511.84	-	511.84	101.66	613.50
Worker's Compensation	1.00	1.00%	511.84	-	511.84	101.66	613.50
Health Insurance	5.00	5.00%	2,559.18	-	2,559.18	508.31	3,067.49
Dental Insurance	1.00	1.00%	511.84	-	511.84	101.66	613.50
County Board	4.00	4.00%	2,047.34	-	2,047.34	406.65	2,453.99
All Other Departments	5.00	5.00%	2,559.18	-	2,559.18	508.31	3,067.49
Total	100.00	100.00%	\$ 51,183.55	\$ -	\$ 51,183.55	\$ 9,962.87	\$ 61,146.43

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2021

Allocation Source: County Administrator Effort Analysis



DEPARTMENT 6
FISCAL 2021

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Risk Management

Total 1st Tier Allocation \$ 20,653.01
Total 2nd Tier Allocation 4,020.11

Total Allocated Cost \$ 24,673.12

	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%	20,653.01	-	20,653.01	-	20,653.01
All Other Departments		0.00%	-	-	-	4,020.11	4,020.11
Total	100.00	100.00%	\$ 20,653.01	\$ -	\$ 20,653.01	\$ 4,020.11	\$ 24,673.12

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed Employee Personnel Activity Reports

DEPARTMENT 6
FISCAL 2021

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	1,616.32	1,104.49	511.84	-
Insurance/Risk Management	20,653.01	-	-	20,653.01
County Treasurer	2,720.81	2,208.97	511.84	-
County Administrator	-	-	-	-
Human Resources	20,505.37	19,891.87	613.50	-
Facilities	16,328.73	13,261.25	3,067.49	-
Information Technology	7,857.62	6,630.62	1,226.99	-
Finance Department	4,591.87	3,978.37	613.50	-
Corporation Counsel	7,244.12	6,630.62	613.50	-
Clerk of Courts	1,939.62	1,326.12	613.50	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	23,275.47	15,913.50	7,361.97	-
Child Support	5,205.37	3,978.37	1,226.99	-
Health & Human Services	23,275.47	15,913.50	7,361.97	-
Clearview	5,818.87	3,978.37	1,840.49	-
County Clerk	1,939.62	1,326.12	613.50	-
Veterans Service	1,939.62	1,326.12	613.50	-
Courts & Judicial	7,045.86	3,978.37	3,067.49	-
Register in Probate	-	-	-	-
District Attorney/Victim Witness	1,939.62	1,326.12	613.50	-
Jail	11,854.71	2,652.25	9,202.46	-
Medical Examiner	1,939.62	1,326.12	613.50	-
Emergency Management	1,939.62	1,326.12	613.50	-
Highway & Airport	17,970.97	10,609.00	7,361.97	-
Land Resources & Parks	1,939.62	1,326.12	613.50	-
Register of Deeds	1,939.62	1,326.12	613.50	-
Land & Water Conservation	1,939.62	1,326.12	613.50	-
UW Extension	1,939.62	1,326.12	613.50	-
County Library System	1,939.62	1,326.12	613.50	-
Worker's Compensation	613.50	-	613.50	-
Health Insurance	7,045.86	3,978.37	3,067.49	-
Dental Insurance	613.50	-	613.50	-
County Board	2,453.99	-	2,453.99	-
All Other Departments	9,739.84	2,652.25	3,067.49	4,020.11
Total	\$ 217,767.09	\$ 131,947.55	\$ 61,146.43	\$ 24,673.12

**DEPARTMENT 7
FISCAL 2021**

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 2021.
- **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.
- **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 2021

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	\$ 431,543.22	\$ 28,664.22	\$ 337,981.16	\$ 41,498.95
Fringe Benefits	134,050.10	8,945.49	105,476.64	12,950.93
Drug Alcohol Test Fee	49.00	-	49.00	-
PCORI Fees	212.80	-	212.80	-
Background Checks	10.00	-	10.00	-
Legal Services	10,949.50	-	10,949.50	-
Professional Services	15,262.50	-	15,262.50	-
Position Evaluation	300.00	-	300.00	-
Recruitment Services	1,097.32	-	1,097.32	-
Employee Assistance Program	13,774.50	-	13,774.50	-
Phone	213.88	-	213.88	-
Computer Maint License Repair	7,126.11	-	7,126.11	-
Flex Spending Administration	2,850.25	-	2,850.25	-
COBRA Secure Fees	6,042.96	-	6,042.96	-
Postage Parcel Delivery	290.41	-	290.41	-
Purchased Services	257.16	-	257.16	-
Contractual Services	567.50	-	-	-
Office Supplies & Small Equipment	810.68	-	810.68	-
Membership Dues	1,375.00	-	1,375.00	-
Conference Registration Fees	1,125.00	-	1,125.00	-
Education & Training	545.00	-	545.00	-
Advertising	650.00	-	650.00	-
Mileage	13.72	-	13.72	-
Lodging	85.00	-	80.75	-
Indirect Cost Allocation	6,025.00	-	-	-
Employee Bond Premium	53.00	-	53.00	-
General Liability Insurance	582.00	-	582.00	-
Total Expenditures	\$ 635,861.61	\$ 37,609.71	\$ 507,129.33	\$ 54,449.88
Cost Adjustments:				
Other Public Charges	(103.57)	-	(103.57)	-
Rebates	(335.53)	-	(335.53)	-
Total Cost Adjustments	\$ (439.10)	\$ -	\$ (439.10)	\$ -

DEPARTMENT 7
FISCAL 2021

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	(0.00)	(37,609.71)	31,551.34	3,874.03
Disallowed / Capitalized	(37,019.86)	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	22,783.13	-	19,312.93	2,073.61
Equipment Depreciation	1,398.36	-	1,185.37	127.27
Audit and Consulting Services	1,311.59	-	1,111.81	119.37
Insurance/Risk Management	0.15	-	0.13	0.01
County Treasurer	527.71	-	447.33	48.03
County Administrator	17,079.14	-	14,477.74	1,554.46
Total 1st Allocation	43,100.09	-	36,535.31	3,922.75
General & Administrative Allocation	-	-	-	-
Unallocated	(781.75)	-	-	-
Total 1st Tier Allocation	640,720.99	-	574,776.89	62,246.66
2nd Allocation				
Building Depreciation	9.20	-	7.79	0.84
Equipment Depreciation	0.08	-	0.07	0.01
Audit and Consulting Services	1,718.80	-	1,457.00	156.44
Insurance/Risk Management	25.15	-	21.32	2.29
County Treasurer	58.79	-	49.84	5.35
County Administrator	3,426.22	-	2,904.36	311.84
Human Resources	4,590.51	-	3,891.31	417.81
Facilities	43,763.33	-	37,097.53	3,983.12
Information Technology	21,672.92	-	18,371.82	1,972.56
Finance Department	3,571.91	-	3,027.85	325.10
Corporation Counsel	9,981.41	-	8,461.09	908.46
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	88,818.31	-	75,289.97	8,083.80

DEPARTMENT 7
FISCAL 2021

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	(1,610.99)	-	-	-
Total 2nd Tier Allocation	\$ 87,207.32	\$ -	\$ 75,289.97	\$ 8,083.80
Total Incoming Costs	129,525.66	-	111,825.28	12,006.55
Total Allocated Cost	\$ 727,928.31	\$ -	\$ 650,066.86	\$ 70,330.46

DEPARTMENT 7
FISCAL 2021

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	General Government
Expenditures:			
Salaries & Wages	\$ 8,556.49	\$ 11,123.43	\$ 3,718.97
Fringe Benefits	2,670.29	3,471.38	535.37
Drug Alcohol Test Fee	-	-	-
PCORI Fees	-	-	-
Background Checks	-	-	-
Legal Services	-	-	-
Professional Services	-	-	-
Position Evaluation	-	-	-
Recruitment Services	-	-	-
Employee Assistance Program	-	-	-
Phone	-	-	-
Computer Maint License Repair	-	-	-
Flex Spending Administration	-	-	-
COBRA Secure Fees	-	-	-
Postage Parcel Delivery	-	-	-
Purchased Services	-	-	-
Contractual Services	-	-	567.50
Office Supplies & Small Equipment	-	-	-
Membership Dues	-	-	-
Conference Registration Fees	-	-	-
Education & Training	-	-	-
Advertising	-	-	-
Mileage	-	-	-
Lodging	-	-	4.25
Indirect Cost Allocation	-	-	6,025.00
Employee Bond Premium	-	-	-
General Liability Insurance	-	-	-
Total Expenditures	\$ 11,226.78	\$ 14,594.81	\$ 10,851.09
Cost Adjustments:			
Other Public Charges	-	-	-
Rebates	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -

DEPARTMENT 7
FISCAL 2021

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	General Government
General & Administrative Allocation	798.77	1,038.40	347.17
Disallowed / Capitalized	(11,226.78)	(14,594.81)	(11,198.26)
Incoming Costs			
1st Allocation			
Building Depreciation	427.55	555.81	413.24
Equipment Depreciation	26.24	34.11	25.36
Audit and Consulting Services	24.61	32.00	23.79
Insurance/Risk Management	0.00	0.00	0.00
County Treasurer	9.90	12.87	9.57
County Administrator	320.51	416.66	309.78
Total 1st Allocation	808.82	1,051.46	781.75
General & Administrative Allocation	-	-	-
Unallocated	-	-	(781.75)
Total 1st Tier Allocation	1,607.58	2,089.86	-
2nd Allocation			
Building Depreciation	0.17	0.22	0.17
Equipment Depreciation	0.00	0.00	0.00
Audit and Consulting Services	32.25	41.93	31.18
Insurance/Risk Management	0.47	0.61	0.46
County Treasurer	1.10	1.43	1.07
County Administrator	64.30	83.59	62.14
Human Resources	86.15	111.99	83.26
Facilities	821.26	1,067.64	793.78
Information Technology	406.71	528.73	393.10
Finance Department	67.03	87.14	64.79
Corporation Counsel	187.31	243.50	181.04
Clerk of Courts	-	-	-
Family Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Total 2nd Allocation	1,666.76	2,166.79	1,610.99

DEPARTMENT 7
FISCAL 2021

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	-	-	(1,610.99)
Total 2nd Tier Allocation	\$ 1,666.76	\$ 2,166.79	\$ -
Total Incoming Costs	2,475.58	3,218.25	-
Total Allocated Cost	\$ 3,274.35	\$ 4,256.65	\$ -

**DEPARTMENT 7
FISCAL 2021**

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

Department: Human Resources
Function: Human Resources Administration

Total 1st Tier Allocation \$ 574,776.89
Total 2nd Tier Allocation 75,289.97

Total Allocated Cost \$ 650,066.86

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	4	0.40%	2,319.99	-	2,319.99	-	2,319.99
County Administrator	1	0.10%	580.00	-	580.00	-	580.00
Human Resources	7	0.71%	4,059.98	-	4,059.98	-	4,059.98
Facilities	20	2.02%	11,599.94	-	11,599.94	1,538.10	13,138.04
Information Technology	11	1.11%	6,379.97	-	6,379.97	845.95	7,225.92
Finance Department	7	0.71%	4,059.98	-	4,059.98	538.33	4,598.31
Corporation Counsel	7	0.71%	4,059.98	-	4,059.98	538.33	4,598.31
Clerk of Courts	15	1.51%	8,699.95	-	8,699.95	1,153.57	9,853.53
Sheriff's Office	84	8.48%	48,719.74	-	48,719.74	6,460.02	55,179.75
Child Support	12	1.21%	6,959.96	-	6,959.96	922.86	7,882.82
Health & Human Services	170	17.15%	98,599.47	-	98,599.47	13,073.85	111,673.31
Clearview	366	36.93%	212,278.85	-	212,278.85	28,147.22	240,426.07
County Clerk	3	0.30%	1,739.99	-	1,739.99	230.71	1,970.71
Veterans Service	2	0.20%	1,159.99	-	1,159.99	153.81	1,313.80
Courts & Judicial	17	1.72%	9,859.95	-	9,859.95	1,307.38	11,167.33
Register in Probate	2	0.20%	1,159.99	-	1,159.99	153.81	1,313.80
Family Court Services	5	0.50%	2,899.98	-	2,899.98	384.52	3,284.51
District Attorney/Victim Witness	11	1.11%	6,379.97	-	6,379.97	845.95	7,225.92
Jail	106	10.70%	61,479.67	-	61,479.67	8,151.93	69,631.59
Medical Examiner	6	0.61%	3,479.98	-	3,479.98	461.43	3,941.41
Emergency Management	19	1.92%	11,019.94	-	11,019.94	1,461.19	12,481.13
Highway & Airport	80	8.07%	46,399.75	-	46,399.75	6,152.40	52,552.15
Land Resources & Parks	18	1.82%	10,439.94	-	10,439.94	1,384.29	11,824.23
Register of Deeds	4	0.40%	2,319.99	-	2,319.99	307.62	2,627.61
Land & Water Conservation	7	0.71%	4,059.98	-	4,059.98	538.33	4,598.31
UW Extension	7	0.71%	4,059.98	-	4,059.98	538.33	4,598.31
Total	991	100.00%	\$ 574,776.89	\$ -	\$ 574,776.89	\$ 75,289.97	\$ 650,066.86

Allocation Basis: Total Number of Employees by Department During 2021, Excluding County Board

Allocation Source: County Human Resources Records & Reports

**DEPARTMENT 7
FISCAL 2021**

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

Department: Human Resources
Function: Health Insurance Administration

Total 1st Tier Allocation \$ 62,246.66
Total 2nd Tier Allocation 8,083.80

Total Allocated Cost \$ 70,330.46

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	46,345.23	0.60%	374.21	-	374.21	-	374.21
County Administrator	14,640.28	0.19%	118.21	-	118.21	-	118.21
Human Resources	65,704.77	0.85%	530.53	-	530.53	-	530.53
Facilities	252,517.20	3.28%	2,038.94	-	2,038.94	269.22	2,308.16
Information Technology	149,818.74	1.94%	1,209.71	-	1,209.71	159.73	1,369.43
Finance Department	72,413.28	0.94%	584.70	-	584.70	77.20	661.90
Corporation Counsel	73,421.04	0.95%	592.84	-	592.84	78.28	671.11
Clerk of Courts	115,501.29	1.50%	932.61	-	932.61	123.14	1,055.75
Family Court Commissioner	6,473.54	0.08%	52.27	-	52.27	6.90	59.17
Sheriff's Office	863,117.80	11.20%	6,969.23	-	6,969.23	920.20	7,889.42
Child Support	106,458.07	1.38%	859.59	-	859.59	113.50	973.09
Health & Human Services	1,469,468.06	19.06%	11,865.19	-	11,865.19	1,566.64	13,431.83
Clearview	2,175,901.00	28.23%	17,569.26	-	17,569.26	2,319.79	19,889.06
County Clerk	33,510.58	0.43%	270.58	-	270.58	35.73	306.31
Veterans Service	14,180.39	0.18%	114.50	-	114.50	15.12	129.62
Courts & Judicial	67,439.74	0.87%	544.54	-	544.54	71.90	616.44
Family Court Services	25,085.48	0.33%	202.55	-	202.55	26.74	229.30
District Attorney/Victim Witness	116,825.43	1.52%	943.30	-	943.30	124.55	1,067.86
Jail	820,317.87	10.64%	6,623.64	-	6,623.64	874.57	7,498.20
Medical Examiner	35,040.48	0.45%	282.93	-	282.93	37.36	320.29
Emergency Management	25,438.68	0.33%	205.40	-	205.40	27.12	232.53
Highway & Airport	858,416.10	11.14%	6,931.26	-	6,931.26	915.18	7,846.45
Land Resources & Parks	186,964.36	2.43%	1,509.64	-	1,509.64	199.33	1,708.97
Register of Deeds	36,780.24	0.48%	296.98	-	296.98	39.21	336.19
Land & Water Conservation	55,094.64	0.71%	444.86	-	444.86	58.74	503.60
UW Extension	21,307.92	0.28%	172.05	-	172.05	22.72	194.77
Dental Insurance	880.89	0.01%	7.11	-	7.11	0.94	8.05
Total	7,709,063.10	100.00%	\$ 62,246.66	\$ -	\$ 62,246.66	\$ 8,083.80	\$ 70,330.46

Allocation Basis: County Share of Health Insurance Premiums Paid by Department During 2021

Allocation Source: County Finance Department Records and Reports

DEPARTMENT 7
FISCAL 2021

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Workers Comp Administration

Total 1st Tier Allocation	\$ 1,607.58
Total 2nd Tier Allocation	1,666.76
Total Allocated Cost	\$ 3,274.35

	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%	1,607.58	-	1,607.58	1,666.76	3,274.35
Total	100.00	100.00%	\$ 1,607.58	\$ -	\$ 1,607.58	\$ 1,666.76	\$ 3,274.35

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2021 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2021

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Dental Insurance Administration

Total 1st Tier Allocation	\$ 2,089.86
Total 2nd Tier Allocation	<u>2,166.79</u>
Total Allocated Cost	\$ 4,256.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Dental Insurance	100.00	100.00%	2,089.86	-	2,089.86	2,166.79	4,256.65
Total	100.00	100.00%	\$ 2,089.86	\$ -	\$ 2,089.86	\$ 2,166.79	\$ 4,256.65

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2021 Personnel Activity Reports

**DEPARTMENT 7
FISCAL 2021**

**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	2,694.20	2,319.99	374.21	-	-
County Administrator	698.21	580.00	118.21	-	-
Human Resources	4,590.51	4,059.98	530.53	-	-
Facilities	15,446.20	13,138.04	2,308.16	-	-
Information Technology	8,595.35	7,225.92	1,369.43	-	-
Finance Department	5,260.21	4,598.31	661.90	-	-
Corporation Counsel	5,269.43	4,598.31	671.11	-	-
Clerk of Courts	10,909.28	9,853.53	1,055.75	-	-
Family Court Commissioner	59.17	-	59.17	-	-
Sheriff's Office	63,069.18	55,179.75	7,889.42	-	-
Child Support	8,855.91	7,882.82	973.09	-	-
Health & Human Services	125,105.14	111,673.31	13,431.83	-	-
Clearview	260,315.13	240,426.07	19,889.06	-	-
County Clerk	2,277.01	1,970.71	306.31	-	-
Veterans Service	1,443.42	1,313.80	129.62	-	-
Courts & Judicial	11,783.77	11,167.33	616.44	-	-
Register in Probate	1,313.80	1,313.80	-	-	-
Family Court Services	3,513.81	3,284.51	229.30	-	-
District Attorney/Victim Witness	8,293.78	7,225.92	1,067.86	-	-
Jail	77,129.80	69,631.59	7,498.20	-	-
Medical Examiner	4,261.70	3,941.41	320.29	-	-
Emergency Management	12,713.66	12,481.13	232.53	-	-
Highway & Airport	60,398.59	52,552.15	7,846.45	-	-
Land Resources & Parks	13,533.20	11,824.23	1,708.97	-	-
Register of Deeds	2,963.80	2,627.61	336.19	-	-
Land & Water Conservation	5,101.91	4,598.31	503.60	-	-
UW Extension	4,793.08	4,598.31	194.77	-	-
County Library System	-	-	-	-	-
Worker's Compensation	-	-	-	3,274.35	-
Health Insurance	-	-	-	-	-
Dental Insurance	8.05	-	8.05	-	4,256.65
County Board	-	-	-	-	-
All Other Departments	-	-	-	-	-
Total	\$ 720,397.32	\$ 650,066.86	\$ 70,330.46	\$ 3,274.35	\$ 4,256.65

**DEPARTMENT 8
FISCAL 2021**

**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 2021

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	\$ 1,065,339.22	\$ 1,065,339.22	\$ -	\$ -
Fringe Benefits	449,839.29	449,839.29	-	-
Drug Alcohol Test Fee	147.00	49.00	98.00	-
Professional Services	500.00	-	-	-
Water	41,209.82	-	1,295.75	950.87
Fire Protection	28,240.00	-	2,200.00	1,896.00
Electricity	754,342.86	-	103,762.11	45,596.63
Sewer	98,715.93	-	2,944.20	2,138.87
Natural LP Gas	246,671.94	-	39,572.05	12,853.49
Phone	6,423.72	-	5,711.50	-
Refuse Collection	26,905.31	-	2,749.54	-
Laundry	2,409.76	-	454.36	454.35
Build Equip Maint Service	303,418.51	-	36,546.41	33,477.51
Ground Maintenance & Repair	45,071.75	-	6,167.94	28.68
Vehicle Maintenance	1,119.87	-	1,119.87	-
Computer Maint License Repair	652.91	-	652.91	-
Postage Parcel Delivery	32.40	23.85	8.55	-
Office Supplies & Small Equipment	2,591.23	-	881.85	422.39
Furniture & Furnishings	234.50	-	-	-
Fuel	3,580.58	-	-	-
Motor Vehicle Parts	327.40	-	327.40	-
Operating Supplies	5,226.19	54.31	191.96	-
Building and Equip Repair	98,193.50	-	19,384.57	3,167.19
Household Janitorial Supplies	59,602.58	-	3,013.68	1,071.37
Co. Financial Services	17,280.00	-	-	-
Co. Radio Maintenance Repair	714.89	-	-	-
Co Hwy Dept Services Supplies	33,156.44	-	4,471.11	-
Co. Vehicle Fuel Services	2,309.76	2,309.76	-	-
Indirect Cost Allocation	542,791.00	542,791.00	-	-
Building Premium	77,533.00	-	12,417.00	4,209.00
Equipment Vehicle Insurance	213.00	-	213.00	-
Employee Bond Premium	166.04	166.04	-	-
Vehicle Equip Liability Ins	1,474.00	1,474.00	-	-
General Liability Insurance	1,767.96	1,767.96	-	-
CAP Machinery & Equipment	12,164.00	-	-	5,664.00
CAP Projects	869,860.34	-	217,445.16	-
Total Expenditures	\$ 4,800,226.70	\$ 2,063,814.43	\$ 461,628.92	\$ 111,930.35

Cost Adjustments:

DEPARTMENT 8
FISCAL 2021

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
Equipment Sales	(796.00)	-	-	-
Sale of Recyclable Materials	(4,845.19)	-	(2,422.60)	-
Rebates	(4,472.23)	(4,472.23)	-	-
Intrafund Transfer In	(442,175.00)	-	-	-
Intrafund Wage Trans In	(1,004.62)	(1,004.62)	-	-
Intrafund Sales Tax Trans In	(681,651.34)	-	(217,445.16)	-
Intrafund Retire Transfer	(1,552.57)	(1,552.57)	-	-
Wage & Benefits Adjustment	(1,515,178.51)	(1,515,178.51)	-	-
Salary & Fringe Benefits Allocation	1,515,178.51	1,991.07	151,865.08	17,322.47
Total Cost Adjustments	\$ (1,136,496.95)	\$ (1,520,216.86)	\$ (68,002.68)	\$ 17,322.47
General & Administrative Allocation	(0.00)	(3,363.76)	485.61	102.31
Disallowed / Capitalized	(298,431.81)	(540,233.81)	-	(5,664.00)
Incoming Costs				
1st Allocation				
Building Depreciation	49,557.21	-	4,973.61	567.31
Equipment Depreciation	86,102.02	31,571.39	-	-
Audit and Consulting Services	2,554.98	-	256.42	29.25
Insurance/Risk Management	19.74	0.80	3.04	1.03
County Treasurer	2,215.46	-	222.35	25.36
County Administrator	13,604.05	-	1,365.32	155.73
Human Resources	13,638.88	-	1,368.81	156.13
Total 1st Allocation	167,692.34	31,572.19	8,189.55	934.82
General & Administrative Allocation	0.00	(31,572.19)	3,168.62	361.43
Total 1st Tier Allocation	\$ 3,532,990.28	\$ (0.00)	\$ 405,470.02	\$ 124,987.38
2nd Allocation				
Building Depreciation	20.00	-	2.01	0.23
Equipment Depreciation	4.93	1.81	-	-
Audit and Consulting Services	3,148.99	-	316.04	36.05
Insurance/Risk Management	3,220.84	131.33	495.79	167.65
County Treasurer	246.38	-	24.73	2.82
County Administrator	2,724.68	-	273.45	31.19
Human Resources	1,807.32	-	181.38	20.69
Facilities	95,565.42	-	9,591.05	1,094.00

DEPARTMENT 8
FISCAL 2021

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
Information Technology	127,634.15	-	12,809.50	1,461.11
Finance Department	11,297.94	-	1,133.87	129.34
Corporation Counsel	13,819.54	-	1,386.94	158.20
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	771.66	-	77.44	8.83
Total 2nd Allocation	260,261.83	133.13	26,292.20	3,110.12
General & Administrative Allocation	0.00	(133.13)	13.36	1.52
Total 2nd Tier Allocation	\$ 260,261.83	\$ -	\$ 26,305.56	\$ 3,111.64
Total Incoming Costs	427,954.18	-	37,663.72	4,407.89
Total Allocated Cost	\$ 3,793,252.12	\$ (0.00)	\$ 431,775.57	\$ 128,099.02

**DEPARTMENT 8
FISCAL 2021**

**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	500.00	-	-	-	-
Water	4,508.69	-	5,183.49	28,673.84	597.18
Fire Protection	10,008.00	-	5,097.60	7,646.40	1,392.00
Electricity	132,100.68	-	205,271.17	259,857.73	7,754.54
Sewer	10,808.26	-	16,844.37	64,437.07	1,543.16
Natural LP Gas	63,177.24	-	48,731.06	73,096.64	9,241.46
Phone	-	-	-	712.22	-
Refuse Collection	5,439.18	-	3,780.39	14,936.20	-
Laundry	454.36	-	454.36	592.33	-
Build Equip Maint Service	84,942.62	-	25,699.28	119,383.94	3,368.75
Ground Maintenance & Repair	20,284.26	-	1,081.85	15,500.34	2,008.68
Vehicle Maintenance	-	-	-	-	-
Computer Maint License Repair	-	-	-	-	-
Postage Parcel Delivery	-	-	-	-	-
Office Supplies & Small Equipment	954.18	-	-	332.81	-
Furniture & Furnishings	-	-	-	-	234.50
Fuel	-	-	-	3,580.58	-
Motor Vehicle Parts	-	-	-	-	-
Operating Supplies	-	-	-	4,979.92	-
Building and Equip Repair	22,348.80	-	9,588.19	42,593.37	1,111.38
Household Janitorial Supplies	7,415.49	-	16,984.17	31,117.87	-
Co. Financial Services	-	-	-	17,280.00	-
Co. Radio Maintenance Repair	-	-	-	714.89	-
Co Hwy Dept Services Supplies	1,628.20	-	15,516.51	11,540.62	-
Co. Vehicle Fuel Services	-	-	-	-	-
Indirect Cost Allocation	-	-	-	-	-
Building Premium	6,609.00	-	17,204.00	32,213.00	4,881.00
Equipment Vehicle Insurance	-	-	-	-	-
Employee Bond Premium	-	-	-	-	-
Vehicle Equip Liability Ins	-	-	-	-	-
General Liability Insurance	-	-	-	-	-
CAP Machinery & Equipment	6,500.00	-	-	-	-
CAP Projects	9,789.21	-	338,989.75	303,636.22	-
Total Expenditures	\$ 387,468.17	\$ -	\$ 710,426.19	\$ 1,032,825.99	\$ 32,132.65

Cost Adjustments:

DEPARTMENT 8
FISCAL 2021

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Highway Building	Courts Building	Corrections Building	Justice Facility
Equipment Sales	-	-	-	-	(796.00)
Sale of Recyclable Materials	-	-	-	(2,422.59)	-
Rebates	-	-	-	-	-
Intrafund Transfer In	-	-	(265,305.00)	(176,870.00)	-
Intrafund Wage Trans In	-	-	-	-	-
Intrafund Sales Tax Trans In	-	-	(232,103.11)	(232,103.07)	-
Intrafund Retire Transfer	-	-	-	-	-
Wage & Benefits Adjustment	-	-	-	-	-
Salary & Fringe Benefits Allocation	352,991.61	261.11	138,055.21	779,849.07	72,842.89
Total Cost Adjustments	\$ 352,991.61	\$ 261.11	\$ (359,352.90)	\$ 368,453.41	\$ 72,046.89
General & Administrative Allocation	586.11	0.21	671.61	1,434.82	83.09
Disallowed / Capitalized	(16,289.21)	-	158,418.36	105,336.85	-
Incoming Costs					
1st Allocation					
Building Depreciation	11,560.55	8.55	4,521.34	25,540.22	2,385.62
Equipment Depreciation	-	-	-	41,603.23	12,927.40
Audit and Consulting Services	596.02	0.44	233.10	1,316.76	122.99
Insurance/Risk Management	1.61	-	4.20	7.86	1.19
County Treasurer	516.82	0.38	202.13	1,141.78	106.65
County Administrator	3,173.51	2.35	1,241.16	7,011.10	654.88
Human Resources	3,181.64	2.35	1,244.34	7,029.05	656.56
Total 1st Allocation	19,030.14	14.08	7,446.27	83,650.00	16,855.29
General & Administrative Allocation	7,365.06	5.45	2,880.48	16,271.31	1,519.84
Total 1st Tier Allocation	\$ 751,151.88	\$ 280.84	\$ 520,490.01	\$ 1,607,972.38	\$ 122,637.77
2nd Allocation					
Building Depreciation	4.67	0.00	1.82	10.31	0.96
Equipment Depreciation	-	-	-	2.38	0.74
Audit and Consulting Services	734.59	0.54	287.30	1,622.89	151.59
Insurance/Risk Management	263.25	-	685.27	1,283.14	194.42
County Treasurer	57.47	0.04	22.48	126.97	11.86
County Administrator	635.61	0.47	248.59	1,404.22	131.16
Human Resources	421.60	0.31	164.89	931.43	87.00
Facilities	22,293.20	16.49	8,718.88	49,251.40	4,600.40

DEPARTMENT 8
FISCAL 2021

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Highway Building	Courts Building	Corrections Building	Justice Facility
Information Technology	29,774.09	22.02	11,644.66	65,778.61	6,144.14
Finance Department	2,635.55	1.95	1,030.76	5,822.60	543.87
Corporation Counsel	3,223.78	2.38	1,260.82	7,122.16	665.26
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	180.01	0.13	70.40	397.69	37.15
Total 2nd Allocation	60,223.81	44.35	24,135.88	133,753.80	12,568.54
General & Administrative Allocation	31.06	0.02	12.15	68.61	6.41
Total 2nd Tier Allocation	\$ 60,254.87	\$ 44.38	\$ 24,148.02	\$ 133,822.42	\$ 12,574.95
Total Incoming Costs	86,650.08	63.90	34,474.77	233,743.73	30,950.09
Total Allocated Cost	\$ 811,406.75	\$ 325.22	\$ 544,638.03	\$ 1,741,794.80	\$ 135,212.72

**DEPARTMENT 8
FISCAL 2021**

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

Department: Facilities
Function: Administration Building

Total 1st Tier Allocation \$ 405,470.02
Total 2nd Tier Allocation 26,305.56

Total Allocated Cost \$ 431,775.57

	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%	10,326.89	-	10,326.89	-	10,326.89
County Administrator	1,036.00	1.74%	7,047.87	-	7,047.87	-	7,047.87
Human Resources	3,835.00	6.43%	26,089.35	-	26,089.35	-	26,089.35
Facilities	4,567.00	7.66%	31,069.12	-	31,069.12	-	31,069.12
Information Technology	8,472.00	14.21%	57,634.68	-	57,634.68	-	57,634.68
Finance Department	2,700.00	4.53%	18,367.99	-	18,367.99	-	18,367.99
Corporation Counsel	2,792.00	4.68%	18,993.86	-	18,993.86	1,959.90	20,953.76
County Clerk	2,098.00	3.52%	14,272.61	-	14,272.61	1,472.73	15,745.34
Veterans Service	516.00	0.87%	3,510.33	-	3,510.33	362.22	3,872.54
Medical Examiner	699.00	1.17%	4,755.27	-	4,755.27	490.68	5,245.94
Land Resources & Parks	6,841.00	11.48%	46,539.05	-	46,539.05	4,802.16	51,341.21
Register of Deeds	2,888.00	4.85%	19,646.95	-	19,646.95	2,027.28	21,674.23
Land & Water Conservation	2,125.00	3.57%	14,456.29	-	14,456.29	1,491.68	15,947.97
UW Extension	3,426.00	5.75%	23,306.94	-	23,306.94	2,404.94	25,711.88
County Board	2,449.00	4.11%	16,660.45	-	16,660.45	1,719.12	18,379.57
All Other Departments	13,640.00	22.89%	92,792.37	-	92,792.37	9,574.85	102,367.22
Total	59,602	100.00%	\$ 405,470.02	\$ -	\$ 405,470.02	\$ 26,305.56	\$ 431,775.57

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2021

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 124,987.38
Total 2nd Tier Allocation 3,111.64

Total Allocated Cost \$ 128,099.02

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	273.00	1.36%	1,700.43	-	1,700.43	-	1,700.43
Information Technology	202.50	1.01%	1,261.31	-	1,261.31	31.83	1,293.14
Sheriff's Office	18,086.93	90.14%	112,657.71	-	112,657.71	2,843.37	115,501.07
Emergency Management	1,504.00	7.50%	9,367.94	-	9,367.94	236.44	9,604.37
Total	20,066.43	100.00%	\$ 124,987.38	\$ -	\$ 124,987.38	\$ 3,111.64	\$ 128,099.02

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2021

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 751,151.88
Total 2nd Tier Allocation 60,254.87

Total Allocated Cost \$ 811,406.75

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	2,228	2.35%	17,673.98	-	17,673.98	-	17,673.98
Facilities	6,909	7.30%	54,806.78	-	54,806.78	-	54,806.78
Health & Human Services	53,817	56.83%	426,912.18	(422,800.95)	4,111.23	37,902.80	42,014.03
Clearview	20,278	21.41%	160,858.56	(73,451.89)	87,406.67	14,281.60	101,688.27
Medical Examiner	214	0.23%	1,697.59	-	1,697.59	150.72	1,848.31
All Other Departments	11,245	11.88%	89,202.81	-	89,202.81	7,919.75	97,122.55
Total	94,691.00	100.00%	\$ 751,151.88	\$ (496,252.84)	\$ 254,899.04	\$ 60,254.87	\$ 315,153.91

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2021

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Highway Building

Total 1st Tier Allocation	\$ 280.84
Total 2nd Tier Allocation	44.38
Total Allocated Cost	\$ 325.22

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Highway & Airport	100.00	100.00%	280.84	(256.90)	23.94	44.38	68.32
Total	100.00	100.00%	\$ 280.84	\$ (256.90)	\$ 23.94	\$ 44.38	\$ 68.32

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 8
FISCAL 2021

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Courts Building

Total 1st Tier Allocation \$ 520,490.01
Total 2nd Tier Allocation 24,148.02

Total Allocated Cost \$ 544,638.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	613	0.93%	4,860.76	-	4,860.76	-	4,860.76
Information Technology	1,433	2.18%	11,362.92	-	11,362.92	532.15	11,895.07
Clerk of Courts	8,807	13.42%	69,834.79	-	69,834.79	3,270.51	73,105.30
Family Court Commissioner	1,961	2.99%	15,549.68	-	15,549.68	728.22	16,277.90
Sheriff's Office	2,322	3.54%	18,412.22	-	18,412.22	862.28	19,274.50
Child Support	5,983	9.11%	47,441.98	-	47,441.98	2,221.81	49,663.79
Courts & Judicial	20,397	31.07%	161,737.28	-	161,737.28	7,574.50	169,311.78
Register in Probate	1,750	2.67%	13,876.56	-	13,876.56	649.87	14,526.43
Family Court Services	924	1.41%	7,326.82	-	7,326.82	343.13	7,669.96
District Attorney/Victim Witness	7,300	11.12%	57,885.09	-	57,885.09	2,710.88	60,595.97
All Other Departments	14,150	21.56%	112,201.91	-	112,201.91	5,254.66	117,456.57
Total	65,640	100.00%	\$ 520,490.01	\$ -	\$ 520,490.01	\$ 24,148.02	\$ 544,638.03

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2021

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Corrections Building

Total 1st Tier Allocation \$ 1,607,972.38
Total 2nd Tier Allocation 133,822.42

Total Allocated Cost \$ 1,741,794.80

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Jail	100.00	100.00%	1,607,972.38	-	1,607,972.38	133,822.42	1,741,794.80
Total	100.00	100.00%	\$ 1,607,972.38	\$ -	\$ 1,607,972.38	\$ 133,822.42	\$ 1,741,794.80

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 8
FISCAL 2021

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Justice Facility

Total 1st Tier Allocation \$ 122,637.77
Total 2nd Tier Allocation 12,574.95

Total Allocated Cost \$ 135,212.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	608	2.55%	3,128.33	-	3,128.33	-	3,128.33
Sheriff's Office	4,616	19.37%	23,750.62	-	23,750.62	2,499.07	26,249.69
Jail	18,204	76.38%	93,664.69	-	93,664.69	9,855.53	103,520.23
Emergency Management	407	1.71%	2,094.13	-	2,094.13	220.35	2,314.48
Total	23,835	100.00%	\$ 122,637.77	\$ -	\$ 122,637.77	\$ 12,574.95	\$ 135,212.72

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 8
FISCAL 2021**

**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	10,326.89	10,326.89	-	-	-
County Administrator	7,047.87	7,047.87	-	-	-
Human Resources	43,763.33	26,089.35	-	17,673.98	-
Facilities	95,565.42	31,069.12	1,700.43	54,806.78	-
Information Technology	70,822.89	57,634.68	1,293.14	-	-
Finance Department	18,367.99	18,367.99	-	-	-
Corporation Counsel	20,953.76	20,953.76	-	-	-
Clerk of Courts	73,105.30	-	-	-	-
Family Court Commissioner	16,277.90	-	-	-	-
Sheriff's Office	161,025.26	-	115,501.07	-	-
Child Support	49,663.79	-	-	-	-
Health & Human Services	42,014.03	-	-	42,014.03	-
Clearview	101,688.27	-	-	101,688.27	-
County Clerk	15,745.34	15,745.34	-	-	-
Veterans Service	3,872.54	3,872.54	-	-	-
Courts & Judicial	169,311.78	-	-	-	-
Register in Probate	14,526.43	-	-	-	-
Family Court Services	7,669.96	-	-	-	-
District Attorney/Victim Witness	60,595.97	-	-	-	-
Jail	1,845,315.02	-	-	-	-
Medical Examiner	7,094.25	5,245.94	-	1,848.31	-
Emergency Management	11,918.85	-	9,604.37	-	-
Highway & Airport	68.32	-	-	-	68.32
Land Resources & Parks	51,341.21	51,341.21	-	-	-
Register of Deeds	21,674.23	21,674.23	-	-	-
Land & Water Conservation	15,947.97	15,947.97	-	-	-
UW Extension	25,711.88	25,711.88	-	-	-
County Library System	-	-	-	-	-
Worker's Compensation	-	-	-	-	-
Health Insurance	-	-	-	-	-
Dental Insurance	-	-	-	-	-
County Board	18,379.57	18,379.57	-	-	-
All Other Departments	316,946.34	102,367.22	-	97,122.55	-
Total	\$ 3,296,742.38	\$ 431,775.57	\$ 128,099.02	\$ 315,153.91	\$ 68.32

DEPARTMENT 8
FISCAL 2021

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	4,860.76	-	3,128.33
Information Technology	11,895.07	-	-
Finance Department	-	-	-
Corporation Counsel	-	-	-
Clerk of Courts	73,105.30	-	-
Family Court Commissioner	16,277.90	-	-
Sheriff's Office	19,274.50	-	26,249.69
Child Support	49,663.79	-	-
Health & Human Services	-	-	-
Clearview	-	-	-
County Clerk	-	-	-
Veterans Service	-	-	-
Courts & Judicial	169,311.78	-	-
Register in Probate	14,526.43	-	-
Family Court Services	7,669.96	-	-
District Attorney/Victim Witness	60,595.97	-	-
Jail	-	1,741,794.80	103,520.23
Medical Examiner	-	-	-
Emergency Management	-	-	2,314.48
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	117,456.57	-	-
Total	\$ 544,638.03	\$ 1,741,794.80	\$ 135,212.72

**DEPARTMENT 9
FISCAL 2021**

**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 2021.
- **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 2021

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Help Desk & Infrastructure Support	General IT Support
Expenditures:				
Salaries & Wages	\$ 898,507.27	\$ 124,892.51	\$ 354,910.37	\$ 255,176.06
Fringe Benefits	304,092.40	42,268.84	120,116.50	86,362.24
Drug Alcohol Test Fee	98.00	98.00		-
Utility Marking	2,322.00	-		2,322.00
Professional Services	9,332.50	9,332.50		-
Phone	9,563.92	5,903.65		3,566.40
Internet	87,122.84	-		87,122.84
Build Equip Maint Service	35,960.85	-		35,960.85
Computer Maint License Repair	586,073.37	12,729.35		376,580.10
Postage Parcel Delivery	21.59	8.79		12.80
Purchased Services	64.35	64.35		-
Contractual Services	44,493.77	-		29,840.77
Consultant	62,155.28	-		50,297.78
Office Supplies & Small Equipment	12,004.11	3,062.86		8,890.35
Computer Equipment	137,658.38	-		120,595.87
IT Fin Plan Purchases	168,032.67	-		168,032.67
Membership Dues	247.36	247.36		-
Conference Registration Fees	5,721.00	5,721.00		-
Mileage	752.64	752.64		-
Meals	100.01	100.01		-
Operating Supplies	33.74	33.74		-
Co Treasurer Services	16,277.00	-		16,277.00
Indirect Cost Allocation	3,283.00	3,283.00		-
Building Premium	7,368.00	7,368.00		-
Employee Bond Premium	90.57	90.57		-
General Liability Insurance	997.43	997.43		-
Total Expenditures	\$ 2,392,374.05	\$ 216,954.60	\$ 475,026.87	\$ 1,241,037.74
Cost Adjustments:				
COVID Federal Aid	(1,514.16)			(1,514.16)
Rebates	(12,817.66)			(12,817.66)
Total Cost Adjustments	\$ (14,331.82)	\$ -	\$ -	\$ (14,331.82)

DEPARTMENT 9
FISCAL 2021

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Help Desk & Infrastructure Support	General IT Support
General & Administrative Allocation	-	(216,954.60)	99,532.02	71,562.26
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	45,864.01	-	10,014.91	26,164.60
Equipment Depreciation	618,787.99	-	135,119.19	353,007.44
Audit and Consulting Services	1,554.11	-	339.36	886.59
Insurance/Risk Management	2.06	-	0.45	1.17
County Treasurer	857.32	-	187.21	489.09
County Administrator	6,546.11	-	1,429.41	3,734.44
Human Resources	7,589.67	-	1,657.29	4,329.77
Facilities	70,258.91	-	15,341.81	40,081.44
Total 1st Allocation	751,460.17	-	164,089.63	428,694.54
General & Administrative Allocation				
Total 1st Tier Allocation	\$ 3,129,502.40	\$ -	\$ 738,648.52	\$ 1,726,962.72
2nd Allocation				
Building Depreciation	18.51	-	4.04	10.56
Equipment Depreciation	35.43	-	7.74	20.21
Audit and Consulting Services	2,039.96	-	445.45	1,163.76
Insurance/Risk Management	335.96	-	73.36	191.66
County Treasurer	94.99	-	20.74	54.19
County Administrator	1,311.51	-	286.38	748.19
Human Resources	1,005.68	-	219.60	573.72
Facilities	563.98	-	123.15	321.74
Information Technology	108,712.81	-	23,738.64	62,018.71
Finance Department	4,575.62	-	999.14	2,610.31
Corporation Counsel	15,281.45	-	3,336.87	8,717.79
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	1,964.10	-	428.88	1,120.48

DEPARTMENT 9
FISCAL 2021

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Help Desk & Infrastructure Support	General IT Support
Total 2nd Allocation	135,940.00	-	29,684.00	77,551.33
General & Administrative Allocation				
Total 2nd Tier Allocation	\$ 135,940.00	\$ -	\$ 29,684.00	\$ 77,551.33
Total Incoming Costs	887,400.18	-	193,773.63	506,245.87
Total Allocated Cost	<u>\$ 3,265,442.41</u>	<u>\$ -</u>	<u>\$ 768,332.52</u>	<u>\$ 1,804,514.05</u>

DEPARTMENT 9
FISCAL 2021

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Tyler Munis Support	Kronos Support	Tele- communications Support	Department Specific
Expenditures:				
Salaries & Wages	\$ -	\$ 45,823.87	\$ 87,155.21	\$ 30,549.25
Fringe Benefits	-	15,508.71	29,496.96	10,339.14
Drug Alcohol Test Fee	-	-	-	-
Utility Marking	-	-	-	-
Professional Services	-	-	-	-
Phone	-	-	93.87	-
Internet	-	-	-	-
Build Equip Maint Service	-	-	-	-
Computer Maint License Repair	66,036.78	95,640.82	35,086.32	-
Postage Parcel Delivery	-	-	-	-
Purchased Services	-	-	-	-
Contractual Services	-	14,653.00	-	-
Consultant	-	9,855.00	2,002.50	-
Office Supplies & Small Equipment	-	50.90	-	-
Computer Equipment	-	-	17,062.51	-
IT Fin Plan Purchases	-	-	-	-
Membership Dues	-	-	-	-
Conference Registration Fees	-	-	-	-
Mileage	-	-	-	-
Meals	-	-	-	-
Operating Supplies	-	-	-	-
Co Treasurer Services	-	-	-	-
Indirect Cost Allocation	-	-	-	-
Building Premium	-	-	-	-
Employee Bond Premium	-	-	-	-
General Liability Insurance	-	-	-	-
Total Expenditures	\$ 66,036.78	\$ 181,532.30	\$ 170,897.37	\$ 40,888.39
Cost Adjustments:				
COVID Federal Aid	-	-	-	-
Rebates	-	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -

DEPARTMENT 9
FISCAL 2021

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Tyler Munis Support	Kronos Support	Tele- communications Support	Department Specific
General & Administrative Allocation	-	12,850.97	24,442.04	8,567.31
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	1,392.24	3,827.22	3,603.00	862.04
Equipment Depreciation	18,783.86	51,636.02	48,610.97	11,630.51
Audit and Consulting Services	47.18	129.69	122.09	29.21
Insurance/Risk Management	0.06	0.17	0.16	0.04
County Treasurer	26.02	71.54	67.35	16.11
County Administrator	198.71	546.25	514.25	123.04
Human Resources	230.39	633.34	596.23	142.65
Facilities	2,132.77	5,862.90	5,519.42	1,320.56
Total 1st Allocation	22,811.24	62,707.12	59,033.47	14,124.17
General & Administrative Allocation				
Total 1st Tier Allocation	\$ 88,848.02	\$ 257,090.40	\$ 254,372.88	\$ 63,579.87
2nd Allocation				
Building Depreciation	0.56	1.54	1.45	0.35
Equipment Depreciation	1.08	2.96	2.78	0.67
Audit and Consulting Services	61.92	170.23	160.26	38.34
Insurance/Risk Management	10.20	28.03	26.39	6.31
County Treasurer	2.88	7.93	7.46	1.79
County Administrator	39.81	109.44	103.03	24.65
Human Resources	30.53	83.92	79.00	18.90
Facilities	17.12	47.06	44.31	10.60
Information Technology	3,300.07	9,071.76	8,540.30	2,043.33
Finance Department	138.90	381.82	359.45	86.00
Corporation Counsel	463.88	1,275.19	1,200.49	287.22
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	59.62	163.90	154.30	36.92

DEPARTMENT 9
FISCAL 2021

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Tyler Munis Support	Kronos Support	Tele- communications Support	Department Specific
Total 2nd Allocation	4,126.58	11,343.79	10,679.22	2,555.08
General & Administrative Allocation				
Total 2nd Tier Allocation	\$ 4,126.58	\$ 11,343.79	\$ 10,679.22	\$ 2,555.08
Total Incoming Costs	26,937.82	74,050.91	69,712.70	16,679.25
Total Allocated Cost	\$ 92,974.60	\$ 268,434.19	\$ 265,052.10	\$ 66,134.95

DEPARTMENT 9
FISCAL 2021

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Help Desk & Infrastructure Support

Total 1st Tier Allocation \$ 738,648.52
Total 2nd Tier Allocation 29,684.00

Total Allocated Cost \$ 768,332.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	5	0.37%	2,725.64	-	2,725.64	-	2,725.64
County Administrator	1	0.07%	545.13	-	545.13	-	545.13
Human Resources	5	0.37%	2,725.64	-	2,725.64	-	2,725.64
Facilities	21	1.55%	11,447.69	-	11,447.69	-	11,447.69
Information Technology	25	1.85%	13,628.20	-	13,628.20	-	13,628.20
Finance Department	5	0.37%	2,725.64	-	2,725.64	-	2,725.64
Corporation Counsel	7	0.52%	3,815.90	-	3,815.90	160.70	3,976.60
Clerk of Courts	14	1.03%	7,631.79	-	7,631.79	321.40	7,953.20
Sheriff's Office	170	12.55%	92,671.77	-	92,671.77	3,902.77	96,574.54
Child Support	14	1.03%	7,631.79	-	7,631.79	321.40	7,953.20
Health & Human Services	209	15.42%	113,931.76	-	113,931.76	4,798.11	118,729.87
Clearview	465	34.32%	253,484.55	-	253,484.55	10,675.22	264,159.77
County Clerk	3	0.22%	1,635.38	-	1,635.38	68.87	1,704.26
Veterans Service	2	0.15%	1,090.26	-	1,090.26	45.91	1,136.17
Courts & Judicial	5	0.37%	2,725.64	-	2,725.64	114.79	2,840.43
Family Court Services	5	0.37%	2,725.64	-	2,725.64	114.79	2,840.43
District Attorney/Victim Witness	12	0.89%	6,541.54	-	6,541.54	275.49	6,817.03
Jail	143	10.55%	77,953.31	-	77,953.31	3,282.92	81,236.23
Medical Examiner	7	0.52%	3,815.90	-	3,815.90	160.70	3,976.60
Emergency Management	2	0.15%	1,090.26	-	1,090.26	45.91	1,136.17
Highway & Airport	42	3.10%	22,895.38	-	22,895.38	964.21	23,859.59
Land Resources & Parks	35	2.58%	19,079.48	-	19,079.48	803.51	19,882.99
Register of Deeds	4	0.30%	2,180.51	-	2,180.51	91.83	2,272.34
Land & Water Conservation	7	0.52%	3,815.90	-	3,815.90	160.70	3,976.60
UW Extension	8	0.59%	4,361.02	-	4,361.02	183.66	4,544.68
County Board	33	2.44%	17,989.23	-	17,989.23	757.60	18,746.82
All Other Departments	106	7.82%	57,783.57	-	57,783.57	2,433.49	60,217.07
Total	1,355	100.00%	\$ 738,648.52	\$ -	\$ 738,648.52	\$ 29,684.00	\$ 768,332.52

Allocation Basis: Total Number of Active Directory Users by Department During 2021

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2021

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: General IT Support

Total 1st Tier Allocation \$ 1,726,962.72
Total 2nd Tier Allocation 77,551.33

Total Allocated Cost \$ 1,804,514.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	10	0.73%	12,670.31	-	12,670.31	-	12,670.31
County Administrator	3	0.22%	3,801.09	-	3,801.09	-	3,801.09
Human Resources	11	0.81%	13,937.34	-	13,937.34	-	13,937.34
Facilities	30	2.20%	38,010.92	-	38,010.92	-	38,010.92
Information Technology	61	4.48%	77,288.87	-	77,288.87	-	77,288.87
Finance Department	12	0.88%	15,204.37	-	15,204.37	-	15,204.37
Corporation Counsel	14	1.03%	17,738.43	-	17,738.43	878.41	18,616.84
Clerk of Courts	2	0.15%	2,534.06	-	2,534.06	125.49	2,659.55
Sheriff's Office	202	14.82%	255,940.18	-	255,940.18	12,674.25	268,614.43
Child Support	22	1.61%	27,874.67	-	27,874.67	1,380.36	29,255.04
Health & Human Services	378	27.73%	478,937.57	-	478,937.57	23,717.15	502,654.72
Clearview	244	17.90%	309,155.47	-	309,155.47	15,309.49	324,464.95
County Clerk	11	0.81%	13,937.34	-	13,937.34	690.18	14,627.52
Veterans Service	4	0.29%	5,068.12	-	5,068.12	250.98	5,319.10
Courts & Judicial	16	1.17%	20,272.49	-	20,272.49	1,003.90	21,276.39
Family Court Services	5	0.37%	6,335.15	-	6,335.15	313.72	6,648.87
District Attorney/Victim Witness	4	0.29%	5,068.12	-	5,068.12	250.98	5,319.10
Jail	124	9.10%	157,111.80	-	157,111.80	7,780.23	164,892.03
Medical Examiner	13	0.95%	16,471.40	-	16,471.40	815.67	17,287.07
Emergency Management	13	0.95%	16,471.40	-	16,471.40	815.67	17,287.07
Highway & Airport	74	5.43%	93,760.26	-	93,760.26	4,643.04	98,403.31
Land Resources & Parks	61	4.48%	77,288.87	-	77,288.87	3,827.37	81,116.24
Register of Deeds	17	1.25%	21,539.52	-	21,539.52	1,066.64	22,606.16
Land & Water Conservation	10	0.73%	12,670.31	-	12,670.31	627.44	13,297.74
UW Extension	19	1.39%	24,073.58	-	24,073.58	1,192.13	25,265.71
County Board	3	0.22%	3,801.09	-	3,801.09	188.23	3,989.32
Total	1,363	100.00%	\$ 1,726,962.72	\$ -	\$ 1,726,962.72	\$ 77,551.33	\$ 1,804,514.05

Allocation Basis: Total Number of Computer Devices, Cellular Devices and Printer/Copiers by Department in 2021

Allocation Source: County Information Technology Inventory Records

**DEPARTMENT 9
FISCAL 2021**

**DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS**

Department: Information Technology
Function: Tyler Munis Support

Total 1st Tier Allocation \$ 88,848.02
Total 2nd Tier Allocation 4,126.58

Total Allocated Cost \$ 92,974.60

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	4	1.37%	1,212.94	-	1,212.94	-	1,212.94
County Administrator	1	0.34%	303.24	-	303.24	-	303.24
Human Resources	6	2.05%	1,819.41	-	1,819.41	-	1,819.41
Facilities	23	7.85%	6,974.42	-	6,974.42	-	6,974.42
Information Technology	10	3.41%	3,032.36	-	3,032.36	-	3,032.36
Finance Department	13	4.44%	3,942.06	-	3,942.06	215.44	4,157.51
Corporation Counsel	6	2.05%	1,819.41	-	1,819.41	99.44	1,918.85
Clerk of Courts	3	1.02%	909.71	-	909.71	49.72	959.42
Sheriff's Office	21	7.17%	6,367.95	-	6,367.95	348.02	6,715.97
Child Support	7	2.39%	2,122.65	-	2,122.65	116.01	2,238.66
Health & Human Services	35	11.95%	10,613.24	-	10,613.24	580.04	11,193.29
Clearview	24	8.19%	7,277.65	-	7,277.65	397.74	7,675.40
County Clerk	3	1.02%	909.71	-	909.71	49.72	959.42
Veterans Service	2	0.68%	606.47	-	606.47	33.15	639.62
Courts & Judicial	3	1.02%	909.71	-	909.71	49.72	959.42
Register in Probate	1	0.34%	303.24	-	303.24	16.57	319.81
Family Court Services	3	1.02%	909.71	-	909.71	49.72	959.42
District Attorney/Victim Witness	10	3.41%	3,032.36	-	3,032.36	165.73	3,198.08
Jail	75	25.60%	22,742.67	-	22,742.67	1,242.95	23,985.61
Medical Examiner	3	1.02%	909.71	-	909.71	49.72	959.42
Emergency Management	2	0.68%	606.47	-	606.47	33.15	639.62
Highway & Airport	12	4.10%	3,638.83	-	3,638.83	198.87	3,837.70
Land Resources & Parks	12	4.10%	3,638.83	-	3,638.83	198.87	3,837.70
Register of Deeds	4	1.37%	1,212.94	-	1,212.94	66.29	1,279.23
Land & Water Conservation	5	1.71%	1,516.18	-	1,516.18	82.86	1,599.04
UW Extension	4	1.37%	1,212.94	-	1,212.94	66.29	1,279.23
County Board	1	0.34%	303.24	-	303.24	16.57	319.81
Total	293	100.00%	88,848.02	-	88,848.02	4,126.58	92,974.60

Allocation Basis: Number of MUNIS User Licenses by Department During 2021

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2021

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Kronos Support

Total 1st Tier Allocation \$ 257,090.40
Total 2nd Tier Allocation 11,343.79

Total Allocated Cost \$ 268,434.19

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	6.00	0.31%	809.73	-	809.73	-	809.73
County Administrator	2.00	0.10%	269.91	-	269.91	-	269.91
Human Resources	22.00	1.15%	2,969.02	-	2,969.02	-	2,969.02
Facilities	57.00	2.99%	7,692.47	-	7,692.47	-	7,692.47
Information Technology	36.00	1.89%	4,858.40	-	4,858.40	-	4,858.40
Finance Department	17.00	0.89%	2,294.25	-	2,294.25	-	2,294.25
Corporation Counsel	9.00	0.47%	1,214.60	-	1,214.60	57.84	1,272.44
Clerk of Courts	17.00	0.89%	2,294.25	-	2,294.25	109.26	2,403.51
Sheriff's Office	174.00	9.13%	23,482.27	-	23,482.27	1,118.31	24,600.58
Child Support	13.00	0.68%	1,754.42	-	1,754.42	83.55	1,837.97
Health & Human Services	308.00	16.17%	41,566.32	-	41,566.32	1,979.54	43,545.86
Clearview	692.00	36.33%	93,389.27	-	93,389.27	4,447.54	97,836.80
County Clerk	6.00	0.31%	809.73	-	809.73	38.56	848.30
Veterans Service	3.00	0.16%	404.87	-	404.87	19.28	424.15
Courts & Judicial	25.00	1.31%	3,373.89	-	3,373.89	160.68	3,534.57
Family Court Services	3.00	0.16%	404.87	-	404.87	19.28	424.15
District Attorney/Victim Witness	15.00	0.79%	2,024.33	-	2,024.33	96.41	2,120.74
Jail	242.00	12.70%	32,659.25	-	32,659.25	1,555.35	34,214.61
Medical Examiner	13.00	0.68%	1,754.42	-	1,754.42	83.55	1,837.97
Emergency Management	25.00	1.31%	3,373.89	-	3,373.89	160.68	3,534.57
Highway & Airport	89.00	4.67%	12,011.05	-	12,011.05	572.01	12,583.06
Land Resources & Parks	35.00	1.84%	4,723.45	-	4,723.45	224.95	4,948.39
Register of Deeds	6.00	0.31%	809.73	-	809.73	38.56	848.30
Land & Water Conservation	7.00	0.37%	944.69	-	944.69	44.99	989.68
UW Extension	9.00	0.47%	1,214.60	-	1,214.60	57.84	1,272.44
County Board	74.00	3.88%	9,986.71	-	9,986.71	475.60	10,462.32
Total	1,905.00	100.00%	\$ 257,090.40	\$ -	\$ 257,090.40	\$ 11,343.79	\$ 268,434.19

Allocation Basis: Number of KRONOS User Licenses by Department During 2021

Allocation Source: County Information Technology Inventory Records

**DEPARTMENT 9
FISCAL 2021**

**DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS**

Department: Information Technology
Function: Tele-communications Support

Total 1st Tier Allocation \$ 254,372.88
Total 2nd Tier Allocation 10,679.22

Total Allocated Cost \$ 265,052.10

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	102.54	0.04%	106.20	-	106.20	-	106.20
County Administrator	488.57	0.20%	505.99	-	505.99	-	505.99
Human Resources	213.88	0.09%	221.51	-	221.51	-	221.51
Facilities	6,423.72	2.62%	6,652.80	-	6,652.80	-	6,652.80
Information Technology	9,563.92	3.89%	9,904.98	-	9,904.98	-	9,904.98
Finance Department	395.47	0.16%	409.57	-	409.57	-	409.57
Corporation Counsel	1,217.93	0.50%	1,261.36	-	1,261.36	56.94	1,318.30
Clerk of Courts	424.73	0.17%	439.88	-	439.88	19.86	459.73
Family Court Commissioner	64.43	0.03%	66.73	-	66.73	3.01	69.74
Sheriff's Office	61,120.56	24.88%	63,300.21	-	63,300.21	2,857.47	66,157.68
Child Support	1,263.02	0.51%	1,308.06	-	1,308.06	59.05	1,367.11
Health & Human Services	86,474.56	35.21%	89,558.38	-	89,558.38	4,042.81	93,601.18
Clearview	41,107.03	16.74%	42,572.97	-	42,572.97	1,921.81	44,494.78
County Clerk	2,292.96	0.93%	2,374.73	-	2,374.73	107.20	2,481.93
Veterans Service	536.68	0.22%	555.82	-	555.82	25.09	580.91
Courts & Judicial	1,762.91	0.72%	1,825.78	-	1,825.78	82.42	1,908.20
Family Court Services	238.97	0.10%	247.49	-	247.49	11.17	258.66
District Attorney/Victim Witness	1,058.32	0.43%	1,096.06	-	1,096.06	49.48	1,145.54
Jail	3,573.85	1.46%	3,701.30	-	3,701.30	167.08	3,868.38
Medical Examiner	2,656.33	1.08%	2,751.06	-	2,751.06	124.19	2,875.25
Emergency Management	4,307.10	1.75%	4,460.70	-	4,460.70	201.36	4,662.06
Highway & Airport	11,737.17	4.78%	12,155.74	-	12,155.74	548.73	12,704.46
Land Resources & Parks	5,912.32	2.41%	6,123.16	-	6,123.16	276.41	6,399.57
Register of Deeds	441.60	0.18%	457.35	-	457.35	20.65	477.99
Land & Water Conservation	623.38	0.25%	645.61	-	645.61	29.14	674.75
UW Extension	1,608.21	0.65%	1,665.56	-	1,665.56	75.19	1,740.75
County Board	3.75	0.00%	3.88	-	3.88	0.18	4.06
Total	245,613.91	100.00%	254,372.88	-	254,372.88	10,679.22	265,052.10

Allocation Basis: Phone Charges by Department During 2021

Allocation Source: Information Technology and Finance Department Records and Reports

DEPARTMENT 9
FISCAL 2021

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Department Specific

Total 1st Tier Allocation \$ 63,579.87
Total 2nd Tier Allocation 2,555.08

Total Allocated Cost \$ 66,134.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	30,683.30	89.42%	56,855.85	-	56,855.85	-	56,855.85
Clearview	3,628.74	10.58%	6,724.02	-	6,724.02	2,555.08	9,279.10
Total	34,312.04	100.00%	63,579.87	-	63,579.87	2,555.08	66,134.95

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports and Completed 2021 Personnel Activity Reports

DEPARTMENT 9
FISCAL 2021

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	17,524.82	2,725.64	12,670.31	1,212.94
County Administrator	5,425.36	545.13	3,801.09	303.24
Human Resources	21,672.92	2,725.64	13,937.34	1,819.41
Facilities	127,634.15	11,447.69	38,010.92	6,974.42
Information Technology	108,712.81	13,628.20	77,288.87	3,032.36
Finance Department	24,791.33	2,725.64	15,204.37	4,157.51
Corporation Counsel	27,103.04	3,976.60	18,616.84	1,918.85
Clerk of Courts	14,435.41	7,953.20	2,659.55	959.42
Family Court Commissioner	69.74	-	-	-
Sheriff's Office	462,663.21	96,574.54	268,614.43	6,715.97
Child Support	42,651.98	7,953.20	29,255.04	2,238.66
Health & Human Services	769,724.93	118,729.87	502,654.72	11,193.29
Clearview	747,910.80	264,159.77	324,464.95	7,675.40
County Clerk	20,621.43	1,704.26	14,627.52	959.42
Veterans Service	8,099.94	1,136.17	5,319.10	639.62
Courts & Judicial	30,519.01	2,840.43	21,276.39	959.42
Register in Probate	319.81	-	-	319.81
Family Court Services	11,131.54	2,840.43	6,648.87	959.42
District Attorney/Victim Witness	18,600.48	6,817.03	5,319.10	3,198.08
Jail	308,196.85	81,236.23	164,892.03	23,985.61
Medical Examiner	26,936.31	3,976.60	17,287.07	959.42
Emergency Management	27,259.48	1,136.17	17,287.07	639.62
Highway & Airport	151,388.12	23,859.59	98,403.31	3,837.70
Land Resources & Parks	116,184.89	19,882.99	81,116.24	3,837.70
Register of Deeds	27,484.03	2,272.34	22,606.16	1,279.23
Land & Water Conservation	20,537.82	3,976.60	13,297.74	1,599.04
UW Extension	34,102.82	4,544.68	25,265.71	1,279.23
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	33,522.33	18,746.82	3,989.32	319.81
All Other Departments	60,217.07	60,217.07	-	-
Total	\$ 3,265,442.41	\$ 768,332.52	\$ 1,804,514.05	\$ 92,974.60

DEPARTMENT 9
FISCAL 2021

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	809.73	106.20	-
County Administrator	269.91	505.99	-
Human Resources	2,969.02	221.51	-
Facilities	7,692.47	6,652.80	56,855.85
Information Technology	4,858.40	9,904.98	-
Finance Department	2,294.25	409.57	-
Corporation Counsel	1,272.44	1,318.30	-
Clerk of Courts	2,403.51	459.73	-
Family Court Commissioner	-	69.74	-
Sheriff's Office	24,600.58	66,157.68	-
Child Support	1,837.97	1,367.11	-
Health & Human Services	43,545.86	93,601.18	-
Clearview	97,836.80	44,494.78	9,279.10
County Clerk	848.30	2,481.93	-
Veterans Service	424.15	580.91	-
Courts & Judicial	3,534.57	1,908.20	-
Register in Probate	-	-	-
Family Court Services	424.15	258.66	-
District Attorney/Victim Witness	2,120.74	1,145.54	-
Jail	34,214.61	3,868.38	-
Medical Examiner	1,837.97	2,875.25	-
Emergency Management	3,534.57	4,662.06	-
Highway & Airport	12,583.06	12,704.46	-
Land Resources & Parks	4,948.39	6,399.57	-
Register of Deeds	848.30	477.99	-
Land & Water Conservation	989.68	674.75	-
UW Extension	1,272.44	1,740.75	-
County Library System	-	-	-
Worker's Compensation	-	-	-
Health Insurance	-	-	-
Dental Insurance	-	-	-
County Board	10,462.32	4.06	-
All Other Departments	-	-	-
Total	\$ 268,434.19	\$ 265,052.10	\$ 66,134.95

**DEPARTMENT 10
FISCAL 2021**

**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 2021.
- **Payroll:** Costs associated with payroll processing are allocated to all departments based on the number of payroll checks issued during 2021.
- **Department Specific:** Costs associated with providing specialized direct support to various departments/programs have been identified and allocated based on direct effort devoted during 2021.
- **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 2021

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Expenditures:				
Salaries & Wages	\$ 389,498.95	\$ 37,703.50	\$ 173,482.83	\$ 60,060.74
Fringe Benefits	140,506.70	13,601.05	62,581.68	21,666.13
Drug Alcohol Test Fee	98.00	98.00	-	-
Phone	395.47	395.47	-	-
Computer Maint License Repair	5,521.21	5,521.21	-	-
Postage Parcel Delivery	2,791.51	2,791.51	-	-
Printing and Duplication	191.00	191.00	-	-
Purchased Services	77.16	77.16	-	-
Office Supplies & Small Equipment	2,095.38	2,095.38	-	-
Computer Equipment	3,659.43	3,659.43	-	-
Furniture & Furnishings	106.58	106.58	-	-
Membership Dues	2,404.00	2,404.00	-	-
Conference Registration Fees	1,705.00	1,705.00	-	-
Education and Training	11,600.00	11,600.00	-	-
Newspapers Periodicals Books	1,200.00	1,200.00	-	-
License & Certification	53.00	53.00	-	-
Operating Supplies	722.06	722.06	-	-
Indirect Cost Allocation	12,538.00	-	-	-
Employee Bond Premium	38.00	38.00	-	-
General Liability Insurance	416.00	416.00	-	-
CAP Machinery & Equipment	8,337.65	8,337.65	-	-
Total Expenditures	\$ 583,955.10	\$ 92,716.00	\$ 236,064.52	\$ 81,726.87
Cost Adjustments:				
Wage Garnish Fees	(906.00)	-	-	(906.00)
Charges to Local Govts	(800.00)	-	(800.00)	-
Sale of County Property	(0.95)	(0.95)	-	-
Misc Revenue	(8.08)	(8.08)	-	-
Rebates	(167.88)	(167.88)	-	-
Total Cost Adjustments	\$ (1,882.91)	\$ (176.91)	\$ (800.00)	\$ (906.00)
General & Administrative Allocation	-	(84,201.44)	41,522.72	14,375.40

DEPARTMENT 10
FISCAL 2021

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Disallowed / Capitalized	(86,439.59)	(8,337.65)	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	10,342.09	-	4,969.88	1,720.60
Equipment Depreciation	138.96	-	66.78	23.12
Audit and Consulting Services	788.84	-	379.08	131.24
Insurance/Risk Management	0.11	-	0.05	0.02
County Treasurer	399.83	-	192.14	66.52
County Administrator	3,825.30	-	1,838.24	636.41
Human Resources	4,644.68	-	2,232.00	772.73
Facilities	18,367.99	-	8,826.72	3,055.86
Information Technology	24,575.89	-	11,809.92	4,088.66
Total 1st Allocation	63,083.69	-	30,314.81	10,495.16
General & Administrative Allocation	-	-	-	-
Unallocated	(8,770.22)	-	-	-
Total 1st Tier Allocation	\$ 549,946.07	\$ (0.00)	\$ 307,102.05	\$ 105,691.43
2nd Allocation				
Building Depreciation	4.17	-	2.01	0.69
Equipment Depreciation	0.01	-	0.00	0.00
Audit and Consulting Services	1,033.43	-	496.61	171.93
Insurance/Risk Management	17.95	-	8.63	2.99
County Treasurer	44.63	-	21.45	7.42
County Administrator	766.57	-	368.38	127.53
Human Resources	615.54	-	295.80	102.41
Facilities	-	-	-	-
Information Technology	215.44	-	103.53	35.84
Finance Department	2,291.53	-	1,101.19	381.24
Corporation Counsel	8,170.37	-	3,926.27	1,359.30
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-

DEPARTMENT 10
FISCAL 2021

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Sheriff's Office	-	-	-	-
Total 2nd Allocation	13,159.66	-	6,323.86	2,189.36
General & Administrative Allocation	-	-	-	-
Unallocated	(1,829.52)	-	-	-
Total 2nd Tier Allocation	\$ 11,330.13	\$ -	\$ 6,323.86	\$ 2,189.36
Total Incoming Costs	65,643.60	-	36,638.67	12,684.52
Total Allocated Cost	\$ 561,276.20	\$ (0.00)	\$ 313,425.91	\$ 107,880.79

DEPARTMENT 10
FISCAL 2021

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Expenditures:		
Salaries & Wages	\$ 77,276.59	\$ 40,975.29
Fringe Benefits	27,876.53	14,781.30
Drug Alcohol Test Fee	-	-
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	-	-
Indirect Cost Allocation	-	12,538.00
Employee Bond Premium	-	-
General Liability Insurance	-	-
CAP Machinery & Equipment	-	-
Total Expenditures	\$ 105,153.12	\$ 68,294.59
Cost Adjustments:		
Wage Garnish Fees	-	-
Charges to Local Govts	-	-
Sale of County Property	-	-
Misc Revenue	-	-
Rebates	-	-
Total Cost Adjustments	\$ -	\$ -
General & Administrative Allocation	18,495.98	9,807.34

DEPARTMENT 10
FISCAL 2021

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Disallowed / Capitalized	-	(78,101.94)
Incoming Costs		
1st Allocation		
Building Depreciation	2,213.80	1,437.81
Equipment Depreciation	29.75	19.32
Audit and Consulting Services	168.86	109.67
Insurance/Risk Management	0.02	0.02
County Treasurer	85.59	55.59
County Administrator	818.83	531.81
Human Resources	994.23	645.73
Facilities	3,931.80	2,553.61
Information Technology	5,260.64	3,416.67
Total 1st Allocation	13,503.50	8,770.22
General & Administrative Allocation	-	-
Unallocated	-	(8,770.22)
Total 1st Tier Allocation	\$ 137,152.60	\$ -
2nd Allocation		
Building Depreciation	0.89	0.58
Equipment Depreciation	0.00	0.00
Audit and Consulting Services	221.21	143.67
Insurance/Risk Management	3.84	2.50
County Treasurer	9.55	6.20
County Administrator	164.09	106.57
Human Resources	131.76	85.58
Facilities	-	-
Information Technology	46.12	29.95
Finance Department	490.52	318.58
Corporation Counsel	1,748.92	1,135.89
Clerk of Courts	-	-
Family Court Commissioner	-	-

DEPARTMENT 10
FISCAL 2021

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Sheriff's Office	-	-
Total 2nd Allocation	2,816.92	1,829.52
General & Administrative Allocation	-	-
Unallocated	-	(1,829.52)
Total 2nd Tier Allocation	\$ 2,816.92	\$ -
Total Incoming Costs	16,320.41	-
Total Allocated Cost	\$ 139,969.51	\$ -

DEPARTMENT 10
FISCAL 2021

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: General Accounting & Financial Reporting

Total 1st Tier Allocation \$ 307,102.05
Total 2nd Tier Allocation 6,323.86
Total Allocated Cost \$ 313,425.91

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	25	0.02%	65.69	-	65.69	-	65.69
Insurance/Risk Management	104	0.09%	273.29	-	273.29	-	273.29
County Treasurer	1,569	1.34%	4,122.97	-	4,122.97	-	4,122.97
County Administrator	408	0.35%	1,072.13	-	1,072.13	-	1,072.13
Human Resources	1,069	0.91%	2,809.08	-	2,809.08	-	2,809.08
Facilities	3,371	2.88%	8,858.21	-	8,858.21	-	8,858.21
Information Technology	1,245	1.07%	3,271.57	-	3,271.57	-	3,271.57
Finance Department	645	0.55%	1,694.91	-	1,694.91	-	1,694.91
Corporation Counsel	731	0.63%	1,920.90	-	1,920.90	42.63	1,963.53
Clerk of Courts	2,400	2.05%	6,306.64	-	6,306.64	139.97	6,446.61
Family Court Commissioner	345	0.30%	906.58	-	906.58	20.12	926.70
Sheriff's Office	8,344	7.14%	21,926.10	-	21,926.10	486.63	22,412.73
Child Support	1,069	0.91%	2,809.08	-	2,809.08	62.35	2,871.43
Health & Human Services	37,244	31.87%	97,868.61	-	97,868.61	2,172.11	100,040.72
Clearview	23,202	19.85%	60,969.48	-	60,969.48	1,353.16	62,322.65
County Clerk	1,679	1.44%	4,412.02	-	4,412.02	97.92	4,509.94
Veterans Service	487	0.42%	1,279.72	-	1,279.72	28.40	1,308.13
Courts & Judicial	1,500	1.28%	3,941.65	-	3,941.65	87.48	4,029.13
Register in Probate	384	0.33%	1,009.06	-	1,009.06	22.40	1,031.46
Family Court Services	1,035	0.89%	2,719.74	-	2,719.74	60.36	2,780.10
District Attorney/Victim Witness	1,600	1.37%	4,204.43	-	4,204.43	93.31	4,297.74
Jail	4,192	3.59%	11,015.61	-	11,015.61	244.48	11,260.09
Medical Examiner	905	0.77%	2,378.13	-	2,378.13	52.78	2,430.91
Emergency Management	1,297	1.11%	3,408.22	-	3,408.22	75.64	3,483.86
Highway & Airport	5,661	4.84%	14,875.80	-	14,875.80	330.16	15,205.95
Land Resources & Parks	8,360	7.15%	21,968.14	-	21,968.14	487.56	22,455.71
Register of Deeds	1,960	1.68%	5,150.43	-	5,150.43	114.31	5,264.74
Land & Water Conservation	1,677	1.43%	4,406.77	-	4,406.77	97.80	4,504.57
UW Extension	747	0.64%	1,962.94	-	1,962.94	43.57	2,006.51
County Library System	118	0.10%	310.08	-	310.08	6.88	316.96
Worker's Compensation	401	0.34%	1,053.74	-	1,053.74	23.39	1,077.12
Dental Insurance	505	0.43%	1,327.02	-	1,327.02	29.45	1,356.48
County Board	1,516	1.30%	3,983.70	-	3,983.70	88.41	4,072.11
All Other Departments	1,073	0.92%	2,819.60	-	2,819.60	62.58	2,882.17
Total	116,868	100.00%	\$ 307,102.05	\$ -	\$ 307,102.05	\$ 6,323.86	\$ 313,425.91

Allocation Basis: Total Number of Payroll, Receipt, and Accounting Transactions Processed by Department During 2021

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2021

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 105,691.43
Total 2nd Tier Allocation 2,189.36
Total Allocated Cost \$ 107,880.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	106	0.43%	451.73	-	451.73	-	451.73
County Administrator	26	0.10%	110.80	-	110.80	-	110.80
Human Resources	179	0.72%	762.82	-	762.82	-	762.82
Facilities	528	2.13%	2,250.11	-	2,250.11	-	2,250.11
Information Technology	306	1.23%	1,304.04	-	1,304.04	-	1,304.04
Finance Department	140	0.56%	596.62	-	596.62	-	596.62
Corporation Counsel	182	0.73%	775.61	-	775.61	16.94	792.55
Clerk of Courts	342	1.38%	1,457.46	-	1,457.46	31.84	1,489.30
Sheriff's Office	2,171	8.75%	9,251.89	-	9,251.89	202.12	9,454.01
Child Support	299	1.21%	1,274.21	-	1,274.21	27.84	1,302.05
Health & Human Services	4,513	18.20%	19,232.51	-	19,232.51	420.16	19,652.67
Clearview	8,659	34.91%	36,901.02	-	36,901.02	806.16	37,707.17
County Clerk	78	0.31%	332.40	-	332.40	7.26	339.67
Veterans Service	52	0.21%	221.60	-	221.60	4.84	226.44
Courts & Judicial	284	1.15%	1,210.29	-	1,210.29	26.44	1,236.73
Register in Probate	52	0.21%	221.60	-	221.60	4.84	226.44
Family Court Services	77	0.31%	328.14	-	328.14	7.17	335.31
District Attorney/Victim Witness	259	1.04%	1,103.75	-	1,103.75	24.11	1,127.86
Jail	2,427	9.79%	10,342.85	-	10,342.85	225.96	10,568.81
Medical Examiner	156	0.63%	664.81	-	664.81	14.52	679.33
Emergency Management	122	0.49%	519.91	-	519.91	11.36	531.27
Highway & Airport	1,997	8.05%	8,510.37	-	8,510.37	185.92	8,696.30
Land Resources & Parks	604	2.44%	2,573.99	-	2,573.99	56.23	2,630.23
Register of Deeds	104	0.42%	443.20	-	443.20	9.68	452.89
Land & Water Conservation	93	0.37%	396.33	-	396.33	8.66	404.99
UW Extension	78	0.31%	332.40	-	332.40	7.26	339.67
County Board	967	3.90%	4,120.95	-	4,120.95	90.03	4,210.98
Total	24,801	100.00%	\$ 105,691.43	\$ -	\$ 105,691.43	\$ 2,189.36	\$ 107,880.79

Allocation Basis: Total Payroll Advances Processed by Department During 2021

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2021

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Department Specific

Total 1st Tier Allocation \$ 137,152.60
Total 2nd Tier Allocation 2,816.92
Total Allocated Cost \$ 139,969.51

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	44,244.91	58.62%	80,405.18	-	80,405.18	-	80,405.18
Facilities	104.34	0.14%	189.61	-	189.61	-	189.61
Sheriff's Office	159.38	0.21%	289.64	-	289.64	14.43	304.06
Child Support	5,695.73	7.55%	10,350.71	-	10,350.71	515.53	10,866.24
Health & Human Services	11,388.51	15.09%	20,696.06	-	20,696.06	1,030.79	21,726.84
Clearview	8,095.98	10.73%	14,712.62	-	14,712.62	732.78	15,445.40
Highway & Airport	5,678.37	7.52%	10,319.16	-	10,319.16	513.96	10,833.12
Land Resources & Parks	104.34	0.14%	189.61	-	189.61	9.44	199.06
Total	75,471.56	100.00%	\$ 137,152.60	\$ -	\$ 137,152.60	\$ 2,816.92	\$ 139,969.51

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed Personnel Activity Reports for 2021

**DEPARTMENT 10
FISCAL 2021**

**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	80,470.87	65.69	-	80,405.18
Insurance/Risk Management	273.29	273.29	-	-
County Treasurer	4,574.70	4,122.97	451.73	-
County Administrator	1,182.93	1,072.13	110.80	-
Human Resources	3,571.91	2,809.08	762.82	-
Facilities	11,297.94	8,858.21	2,250.11	189.61
Information Technology	4,575.62	3,271.57	1,304.04	-
Finance Department	2,291.53	1,694.91	596.62	-
Corporation Counsel	2,756.08	1,963.53	792.55	-
Clerk of Courts	7,935.92	6,446.61	1,489.30	-
Family Court Commissioner	926.70	926.70	-	-
Sheriff's Office	32,170.80	22,412.73	9,454.01	304.06
Child Support	15,039.71	2,871.43	1,302.05	10,866.24
Health & Human Services	141,420.23	100,040.72	19,652.67	21,726.84
Clearview	115,475.22	62,322.65	37,707.17	15,445.40
County Clerk	4,849.61	4,509.94	339.67	-
Veterans Service	1,534.57	1,308.13	226.44	-
Courts & Judicial	5,265.86	4,029.13	1,236.73	-
Register in Probate	1,257.90	1,031.46	226.44	-
Family Court Services	3,115.41	2,780.10	335.31	-
District Attorney/Victim Witness	5,425.61	4,297.74	1,127.86	-
Jail	21,828.90	11,260.09	10,568.81	-
Medical Examiner	3,110.24	2,430.91	679.33	-
Emergency Management	4,015.13	3,483.86	531.27	-
Highway & Airport	34,735.37	15,205.95	8,696.30	10,833.12
Land Resources & Parks	25,284.99	22,455.71	2,630.23	199.06
Register of Deeds	5,717.62	5,264.74	452.89	-
Land & Water Conservation	4,909.56	4,504.57	404.99	-
UW Extension	2,346.17	2,006.51	339.67	-
County Library System	316.96	316.96	-	-
Worker's Compensation	1,077.12	1,077.12	-	-

DEPARTMENT 10
FISCAL 2021

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	-	-	-	-
Dental Insurance	1,356.48	1,356.48	-	-
County Board	8,283.09	4,072.11	4,210.98	-
All Other Departments	2,882.17	2,882.17	-	-
Total	\$ 561,276.20	\$ 313,425.91	\$ 107,880.79	\$ 139,969.51

**DEPARTMENT 11
FISCAL 2021**

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 2021. 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 2021

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	General Government
Expenditures:				
Salaries & Wages	\$ 525,802.30	\$ -	\$ 525,802.30	\$ -
Fringe Benefits	163,531.93	-	163,531.93	-
Computer Time Share	2,219.40	-	2,219.40	-
Process Server Fees	95.86	-	95.86	-
Other Professional Services	861.06	-	-	861.06
Phone	1,217.93	-	1,217.93	-
Computer Maint License Repair	914.52	-	914.52	-
Postage Parcel Delivery	3,338.40	-	3,338.40	-
Printing & Duplication	428.00	-	428.00	-
Purchased Services	198.06	-	198.06	-
Office Supplies & Small Equipment	2,977.31	-	2,977.31	-
Membership Dues	2,261.80	-	2,261.80	-
Conference Registration Fees	1,053.00	-	1,053.00	-
Newspapers Periodicals Books	460.54	-	460.54	-
License & Certification	80.00	-	80.00	-
Mileage	1,328.28	-	1,328.28	-
Lodging	280.00	-	280.00	-
Filing Fees	291.93	-	291.93	-
Co Process Server Serv	65.00	-	65.00	-
Indirect Cost Allocation	1,204.00	-	-	1,204.00
Employee Bond Premium	52.83	-	52.83	-
General Liability Insurance	582.17	-	582.17	-
Total Expenditures	\$ 709,244.32	\$ -	\$ 707,179.26	\$ 2,065.06
Cost Adjustments:				
Other Public Charges	(9,258.43)	-	(9,258.43)	-
Charges to Local Govts	(4,272.54)	-	(4,272.54)	-
Rebates	(126.71)	-	(126.71)	-
Total Cost Adjustments	\$ (13,657.68)	\$ -	\$ (13,657.68)	\$ -
General & Administrative Allocation	-	-	-	-

DEPARTMENT 11
FISCAL 2021

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	General Government
Disallowed / Capitalized	(2,065.06)	-	-	(2,065.06)
Incoming Costs				
1st Allocation				
Building Depreciation	10,694.49		10,694.49	-
Equipment Depreciation	-		-	-
Audit and Consulting Services	683.56		683.56	-
Insurance/Risk Management	0.15		0.15	-
County Treasurer	493.13		493.13	-
County Administrator	6,034.27		6,034.27	-
Human Resources	4,652.81		4,652.81	-
Facilities	18,993.86		18,993.86	-
Information Technology	25,849.70		25,849.70	-
Finance Department	2,696.51		2,696.51	-
Total 1st Allocation	70,098.49	-	70,098.49	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 763,620.07	\$ -	\$ 763,620.07	\$ -
2nd Allocation				
Building Depreciation	4.32		4.32	-
Equipment Depreciation	-		-	-
Audit and Consulting Services	868.90		868.90	-
Insurance/Risk Management	25.15		25.15	-
County Treasurer	54.91		54.91	-
County Administrator	1,209.85		1,209.85	-
Human Resources	616.61		616.61	-
Facilities	1,959.90		1,959.90	-
Information Technology	1,253.33		1,253.33	-
Finance Department	59.58		59.58	-
Corporation Counsel	40,757.37		40,757.37	-
Clerk of Courts	-		-	-
Family Court Commissioner	-		-	-

DEPARTMENT 11
FISCAL 2021

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	46,809.92	-	46,809.92	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 46,809.92	\$ -	\$ 46,809.92	\$ -
Total Incoming Costs	116,908.41	-	116,908.41	-
Total Allocated Cost	\$ 810,429.99	\$ -	\$ 810,429.99	\$ -

DEPARTMENT 11
FISCAL 2021

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Legal Services & Support

Total 1st Tier Allocation \$ 763,620.07
Total 2nd Tier Allocation 46,809.92

Total Allocated Cost \$ 810,429.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	6,196.52	1.65%	12,581.39	-	12,581.39	-	12,581.39
County Administrator	12,142.26	3.23%	24,653.59	-	24,653.59	-	24,653.59
Human Resources	4,915.99	1.31%	9,981.41	-	9,981.41	-	9,981.41
Facilities	6,806.33	1.81%	13,819.54	-	13,819.54	-	13,819.54
Information Technology	7,526.34	2.00%	15,281.45	-	15,281.45	-	15,281.45
Finance Department	4,024.03	1.07%	8,170.37	-	8,170.37	-	8,170.37
Corporation Counsel	20,073.61	5.34%	40,757.37	-	40,757.37	-	40,757.37
Clerk of Courts	21,349.83	5.68%	43,348.61	-	43,348.61	3,178.61	46,527.22
Sheriff's Office	43,167.28	11.48%	87,646.66	-	87,646.66	6,426.84	94,073.50
Child Support	201.46	0.05%	409.04	-	409.04	29.99	439.04
Health & Human Services	181,243.79	48.19%	367,996.63	(67,205.77)	300,790.86	26,983.97	327,774.84
Clearview	13,136.69	3.49%	26,672.68	-	26,672.68	1,955.82	28,628.50
County Clerk	2,838.69	0.75%	5,763.66	-	5,763.66	422.63	6,186.29
Courts & Judicial	109.88	0.03%	223.10	-	223.10	16.36	239.46
District Attorney/Victim Witness	190.04	0.05%	385.86	-	385.86	28.29	414.15
Medical Examiner	292.36	0.08%	593.61	-	593.61	43.53	637.13
Emergency Management	6,083.05	1.62%	12,351.00	-	12,351.00	905.66	13,256.66
Highway & Airport	6,083.01	1.62%	12,350.92	-	12,350.92	905.65	13,256.57
Land Resources & Parks	7,707.69	2.05%	15,649.66	-	15,649.66	1,147.54	16,797.20
Register of Deeds	300.69	0.08%	610.52	-	610.52	44.77	655.29
Land & Water Conservation	500.88	0.13%	1,016.98	-	1,016.98	74.57	1,091.56
UW Extension	36.63	0.01%	74.37	-	74.37	5.45	79.83
County Board	29,335.73	7.80%	59,563.14	-	59,563.14	4,367.57	63,930.71
All Other Departments	1,831.41	0.49%	3,718.49	-	3,718.49	272.66	3,991.15
Total	376,094.19	100.00%	\$ 763,620.07	\$ (67,205.77)	\$ 696,414.30	\$ 46,809.92	\$ 743,224.22

Allocation Basis: Analysis of Legal Services Provided by Office Attorneys by Department During 2021

Allocation Source: Corporation Counsel Staff Analysis

DEPARTMENT 11
FISCAL 2021

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	12,581.39	12,581.39
County Administrator	24,653.59	24,653.59
Human Resources	9,981.41	9,981.41
Facilities	13,819.54	13,819.54
Information Technology	15,281.45	15,281.45
Finance Department	8,170.37	8,170.37
Corporation Counsel	40,757.37	40,757.37
Clerk of Courts	46,527.22	46,527.22
Family Court Commissioner	-	-
Sheriff's Office	94,073.50	94,073.50
Child Support	439.04	439.04
Health & Human Services	327,774.84	327,774.84
Clearview	28,628.50	28,628.50
County Clerk	6,186.29	6,186.29
Veterans Service	-	-
Courts & Judicial	239.46	239.46
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	414.15	414.15
Jail	-	-
Medical Examiner	637.13	637.13
Emergency Management	13,256.66	13,256.66
Highway & Airport	13,256.57	13,256.57
Land Resources & Parks	16,797.20	16,797.20
Register of Deeds	655.29	655.29
Land & Water Conservation	1,091.56	1,091.56
UW Extension	79.83	79.83
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	63,930.71	63,930.71
All Other Departments	3,991.15	3,991.15
Total	\$ 743,224.22	\$ 743,224.22

**DEPARTMENT 12
FISCAL 2021**

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 2021

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	\$ 651,308.15	\$ -	\$ 43,891.57	\$ 607,416.58
Fringe Benefits	229,017.03	-	15,433.43	213,583.60
Drug Alcohol Test Fee	49.00	49.00	-	-
Jury Compensation	20,957.25	-	-	20,957.25
Phone	424.73	424.73	-	-
Computer Maint License Repair	818.47	818.47	-	-
Postage Parcel Delivery	18,614.33	13,899.36	-	4,714.97
Printing and Duplication	4,205.53	4,205.53	-	-
Contractual Services	745.00	745.00	-	-
Office Supplies & Small Equipment	12,083.30	11,375.73	-	707.57
Membership Dues	205.00	205.00	-	-
Conference Registration Fees	210.00	210.00	-	-
License & Certification	70.00	70.00	-	-
Mileage	10,793.63	-	-	10,793.63
Meals	1,944.21	-	-	1,944.21
Lodging	328.00	328.00	-	-
Indirect Cost Allocation	483,984.00	-	-	483,984.00
Employee Bond Premium	91.00	91.00	-	-
General Liability Insurance	1,027.00	1,027.00	-	-
Total Expenditures	\$ 1,436,875.63	\$ 33,448.82	\$ 59,325.00	\$ 1,344,101.81
Cost Adjustments:				
Law and Ordinance Violations	(371,243.43)	-	-	(371,243.43)
Courts Fees and Costs	(194,491.24)	-	-	(194,491.24)
State Other Charges for Service	(1,103.34)	-	-	(1,103.34)
Interest Income	(15,750.37)	-	-	(15,750.37)
Rebates	(423.22)	-	-	(423.22)
Intrafund Wage Trans In	(3,801.53)	-	-	(3,801.53)
Intrafund Retire Transfer	(2,012.95)	-	-	(2,012.95)
Total Cost Adjustments	\$ (588,826.08)	\$ -	\$ -	\$ (588,826.08)
General & Administrative Allocation	-	(33,448.82)	2,254.11	31,194.71

DEPARTMENT 12
FISCAL 2021

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Disallowed / Capitalized	(786,470.44)	-	-	(786,470.44)
Incoming Costs				
1st Allocation				
Building Depreciation	75,678.00	-	3,199.02	72,478.98
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	1,445.06	-	61.08	1,383.97
Insurance/Risk Management	0.28	-	0.01	0.27
County Treasurer	1,527.69	-	64.58	1,463.11
County Administrator	1,616.32	-	68.32	1,548.00
Human Resources	9,632.57	-	407.18	9,225.38
Facilities	69,834.79	-	2,952.02	66,882.77
Information Technology	13,809.68	-	583.76	13,225.93
Finance Department	7,764.10	-	328.20	7,435.90
Corporation Counsel	43,348.61	-	1,832.41	41,516.19
Total 1st Allocation	224,657.10	-	9,496.60	215,160.50
General & Administrative Allocation	-	-	-	-
Unallocated	(215,160.50)	-	-	(215,160.50)
Total 1st Tier Allocation	\$ 71,075.71	\$ -	\$ 71,075.71	\$ -
2nd Allocation				
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	12,071.05	-	510.26	11,560.78
Building Depreciation	30.54	-	1.29	29.25
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	1,704.72	-	72.06	1,632.66
Insurance/Risk Management	46.40	-	1.96	44.44
County Treasurer	169.77	-	7.18	162.60
County Administrator	323.30	-	13.67	309.63
Human Resources	1,276.71	-	53.97	1,222.75
Facilities	3,270.51	-	138.25	3,132.26

DEPARTMENT 12
FISCAL 2021

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Information Technology	625.73	-	26.45	599.28
Finance Department	171.81	-	7.26	164.55
Corporation Counsel	3,178.61	-	134.36	3,044.24
Total 2nd Allocation	22,869.16	-	966.71	21,902.44
General & Administrative Allocation	-	-	-	-
Unallocated	(21,902.44)	-	-	(21,902.44)
Total 2nd Tier Allocation	\$ 966.71	\$ -	\$ 966.71	\$ -
Total Incoming Costs	10,463.31	-	10,463.31	-
Total Allocated Cost	\$ 72,042.43	\$ -	\$ 72,042.43	\$ (0.00)

DEPARTMENT 12
FISCAL 2021

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 71,075.71
Total 2nd Tier Allocation 966.71

Total Allocated Cost \$ 72,042.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	71,075.71	(59,325.00)	11,750.71	966.71	12,717.43
Total	100	100.00%	\$ 71,075.71	\$ (59,325.00)	\$ 11,750.71	\$ 966.71	\$ 12,717.43

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 12
FISCAL 2021

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	12,717.43	12,717.43
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	\$ 12,717.43	\$ 12,717.43

**DEPARTMENT 13
FISCAL 2021**

**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 2021

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	\$ 36,544.23	\$ -	\$ 4,178.66	\$ 32,365.57
Fringe Benefits	11,926.18	-	2,024.34	9,901.84
Phone	64.43	64.43	-	-
Postage Parcel Delivery	176.23	176.23	-	-
Membership Dues	200.00	200.00	-	-
Conference Registration Fees	155.00	155.00	-	-
Total Expenditures	\$ 49,066.07	\$ 595.66	\$ 6,203.00	\$ 42,267.41
General & Administrative Allocation	-	(595.66)	68.11	527.55
Disallowed / Capitalized	(42,794.96)	-	-	(42,794.96)
Incoming Costs				
1st Allocation				
Building Depreciation	16,850.75	-	2,156.47	14,694.28
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	368.62	-	47.17	321.45
Insurance/Risk Management	-	-	-	-
County Treasurer	17.71	-	2.27	15.44
County Administrator	-	-	-	-
Human Resources	52.27	-	6.69	45.58
Facilities	15,549.68	-	1,989.97	13,559.71
Information Technology	66.73	-	8.54	58.19
Finance Department	906.58	-	116.02	790.56
Corporation Counsel	-	-	-	-
Clerk of Courts	-	-	-	-
Total 1st Allocation	33,812.34	-	4,327.13	29,485.20
General & Administrative Allocation	-	-	-	-
Unallocated	(29,485.20)	-	-	(29,485.20)

DEPARTMENT 13
FISCAL 2021

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	\$ 10,598.24	\$ -	\$ 10,598.24	\$ -
2nd Allocation				
Building Depreciation	6.80	-	0.87	5.93
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	476.18	-	60.94	415.24
Insurance/Risk Management	-	-	-	-
County Treasurer	1.96	-	0.25	1.71
County Administrator	-	-	-	-
Human Resources	6.90	-	0.88	6.02
Facilities	728.22	-	93.19	635.03
Information Technology	3.01	-	0.39	2.63
Finance Department	20.12	-	2.57	17.55
Corporation Counsel	-	-	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	2,687.78	-	343.97	2,343.82
Total 2nd Allocation	3,930.99	-	503.07	3,427.92
General & Administrative Allocation	-	-	-	-
Unallocated	(3,427.92)	-	-	(3,427.92)
Total 2nd Tier Allocation	\$ 503.07	\$ -	\$ 503.07	\$ -
Total Incoming Costs	4,830.20	-	4,830.20	-
Total Allocated Cost	\$ 11,101.31	\$ -	\$ 11,101.31	\$ -

DEPARTMENT 13
FISCAL 2021

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
FUNCTIONAL COST ALLOCATIONS

Department: Family Court Commissioner
Function: Child Support

Total 1st Tier Allocation \$ 10,598.24
Total 2nd Tier Allocation 503.07

Total Allocated Cost \$ 11,101.31

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	10,598.24	(6,203.00)	4,395.24	503.07	4,898.31
Total	100	100.00%	\$ 10,598.24	\$ (6,203.00)	\$ 4,395.24	\$ 503.07	\$ 4,898.31

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
FISCAL 2021

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	4,898.31	4,898.31
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	\$ 4,898.31	\$ 4,898.31

**DEPARTMENT 14
FISCAL 2021**

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 and security 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 2021

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	\$ 5,600,304.42	\$ 548,184.99	\$ 17,219.83	\$ 124,767.77	\$ 4,910,131.83
Fringe Benefits	2,047,735.50	188,364.64	9,925.68	11,596.66	1,837,848.52
Drug/Alcohol Test Fees	713.00	-	-	-	713.00
Physical Exams	7,000.00	-	-	-	7,000.00
Uniform Allowance	47,169.83	4,653.36	-	1,661.48	40,854.99
Medical and Dental	8,605.00	-	-	-	8,605.00
Veterinarian	1,213.02	-	-	-	1,213.02
Professional Services	222,397.91	29,462.15	-	-	192,935.76
Phone	61,120.56	1,333.02	-	-	59,787.54
Build Equip Maint Service	565.14	-	-	-	565.14
Vehicle Maintenance	112,205.39	6,397.46	-	-	105,807.93
Computer Maint License Repair	204,870.91	23,150.91	-	-	181,720.00
Banking	5.00	-	-	-	5.00
Postage Parcel Delivery	5,478.63	-	-	-	5,478.63
Printing and Duplication	1,317.00	-	-	-	1,317.00
Purchased Services	842.61	151.83	-	-	690.78
Contractual Services	36,425.50	-	-	-	36,425.50
Office Supplies & Small Equipment	15,995.63	340.82	-	114.16	15,540.65
Computer Equipment	86,474.87	5,822.14	-	-	80,652.73
Furniture & Furnishings	4,695.90	-	-	-	4,695.90
Membership Dues	1,751.00	730.00	-	-	1,021.00
Conference Registration Fees	35,675.75	962.39	-	31.89	34,681.47
License & Certification	10.00	-	-	-	10.00
Mileage	495.71	220.08	-	-	275.63
Meals	3,294.72	85.01	-	-	3,209.71
Lodging	20,878.20	820.00	-	-	20,058.20
Fuel	8,615.33	608.49	-	-	8,006.84
Operating Supplies	220,109.66	3,846.58	-	37.66	216,225.42
Firearm Supplies	25,786.53	-	-	287.42	25,499.11
Range Fees	2,593.22	-	-	152.54	2,440.68
Building and Equip Repair	16,604.98	-	-	-	16,604.98
Co County Board Services	10.00	-	-	-	10.00
Co Administrative Services	20.00	-	-	-	20.00
Co Treasurer Services	30.00	-	-	-	30.00
Co Hwy Dept Services Supplies	496.14	-	-	-	496.14
Co Vehicle Fuel Services	165,821.74	3,722.90	-	-	162,098.84
Indirect Cost Allocation	20,855.00	-	-	-	20,855.00
Building Premium	151.00	151.00	-	-	-
Boiler Premium	70.00	-	-	-	70.00
Equipment Vehicle Insurance	5,347.00	228.00	-	-	5,119.00
Employee Bond Premium	663.80	67.93	-	45.28	550.59
K9 Mortality Insurance	1,200.00	-	-	-	1,200.00
Vehicle Equip Liability Ins	16,210.00	421.00	-	-	15,789.00

DEPARTMENT 14
FISCAL 2021

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
General Liability Insurance	18,488.65	1,148.07	-	1,699.72	15,640.86
License Permits and Fees	100.00	-	-	100.00	-
Evidence Expenses	960.00	-	-	-	960.00
Interest Expense	205.64	-	-	-	205.64
Grants and Contributions	11,689.12	-	-	-	11,689.12
CAP Machinery & Equipment	642,496.63	-	-	-	642,496.63
CAP Automotive	461,987.05	-	-	-	461,987.05
Intrafund Trans Out	12,000.00	-	-	-	12,000.00
Total Expenditures	\$ 10,159,752.69	\$ 820,872.77	\$ 27,145.51	\$ 140,494.58	\$ 9,171,239.83
Cost Adjustments:					
Federal Grants Other	(11,271.07)	-	-	-	(11,271.07)
COVID Federal Aid	(67,940.37)	-	-	(5,395.37)	(62,545.00)
Fed Grant - Capital	(109,753.73)	-	-	-	(109,753.73)
St Grant Law Enforcement Imprv	(66,467.83)	-	-	-	(66,467.83)
St Grants Water Patrol	(26,815.13)	-	-	-	(26,815.13)
St Grant Other Law Enforcement	(64,693.22)	-	-	-	(64,693.22)
Restitution Received	(650.00)	-	-	-	(650.00)
Law Enforcement Fees	(78,500.77)	-	-	-	(78,500.77)
BP Vest Contribution	(1,278.04)	-	-	-	(1,278.04)
False Alarm Fees	(6,967.00)	-	-	-	(6,967.00)
Other Public Charges	(278.00)	-	-	-	(278.00)
Law Enforcement Services	(21,651.79)	-	-	-	(21,651.79)
Sheriff Dept Services	(16.00)	-	-	-	(16.00)
Charges to Local Govts	(29,120.00)	-	-	-	(29,120.00)
Project Lifesaver	(1,640.00)	-	-	-	(1,640.00)
Interest Income	(15.01)	-	-	-	(15.01)
Equipment Sales	(84,989.97)	-	-	-	(84,989.97)
Ins Recoveries Law Enforcement	(8,329.15)	-	-	-	(8,329.15)
Donation Revenue	(28,993.00)	-	-	-	(28,993.00)
Loss Control Reimbursement	(7,500.00)	-	-	-	(7,500.00)
Misc Revenue	(437.97)	-	-	-	(437.97)
Rebates	(5,155.19)	-	-	-	(5,155.19)
Intrafund Transfer In	(98,948.69)	-	-	-	(98,948.69)
Intrafund Wage Trans In	(45,405.92)	-	-	(2,547.40)	(42,858.52)
Intrafund Sales Tax Trans In	(523,169.00)	-	-	-	(523,169.00)
Intrafund Retire Transfer	(51,190.61)	-	-	-	(51,190.61)
Total Cost Adjustments	\$ (1,341,177.46)	\$ -	\$ -	\$ (7,942.77)	\$ (1,333,234.69)
General & Administrative Allocation	-	(820,872.77)	2,386.05	12,349.25	806,137.47

DEPARTMENT 14
FISCAL 2021

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
Disallowed / Capitalized	(8,644,142.61)	-	-	-	(8,644,142.61)
Incoming Costs					
1st Allocation					
Building Depreciation	123,032.94	-	419.35	3,038.44	119,575.15
Equipment Depreciation	671,293.76	-	2,288.06	16,578.35	652,427.34
Audit and Consulting Services	4,708.92	-	16.05	116.29	4,576.58
Insurance/Risk Management	9.96	0.12	-	0.44	9.40
County Treasurer	7,858.24	-	26.78	194.07	7,637.39
County Administrator	19,395.87	-	66.11	479.00	18,850.76
Human Resources	55,688.96	-	189.81	1,375.30	54,123.85
Facilities	154,820.54	-	527.70	3,823.47	150,469.37
Information Technology	441,762.39	-	1,505.72	10,909.82	429,346.85
Finance Department	31,467.63	-	107.26	777.13	30,583.24
Corporation Counsel	87,646.66	-	298.74	2,164.53	85,183.39
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Total 1st Allocation	1,597,685.86	0.12	5,445.58	39,456.84	1,552,783.32
General & Administrative Allocation	-	(0.12)	0.00	0.00	0.11
Unallocated	(1,552,783.44)	-	-	-	(1,552,783.44)
Total 1st Tier Allocation	\$ 219,335.04	\$ -	\$ 34,977.14	\$ 184,357.91	\$ -
2nd Allocation					
Building Depreciation	49.66	-	0.17	1.23	48.26
Equipment Depreciation	38.44	-	0.13	0.95	37.36
Audit and Consulting Services	5,474.17	-	18.66	135.19	5,320.32
Insurance/Risk Management	1,624.28	19.11	-	72.01	1,533.15
County Treasurer	882.31	-	3.01	21.79	857.52
County Administrator	3,879.59	-	13.22	95.81	3,770.56
Human Resources	7,380.21	-	25.15	182.26	7,172.80
Facilities	6,204.73	-	21.15	153.23	6,030.34
Information Technology	20,900.82	-	71.24	516.17	20,313.41
Finance Department	703.18	-	2.40	17.37	683.42
Corporation Counsel	6,426.84	-	21.91	158.72	6,246.22
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	3,182.58	-	10.85	78.60	3,093.13

DEPARTMENT 14
FISCAL 2021

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 Allocation	56,746.80	19.11	187.88	1,433.33	55,106.49
General & Administrative Allocation	-	(19.11)	0.07	0.47	18.57
Unallocated	(55,125.06)	-	-	-	(55,125.06)
Total 2nd Tier Allocation	\$ 1,621.75	\$ -	\$ 187.95	\$ 1,433.80	\$ -
Total Incoming Costs	46,524.17	-	5,633.52	40,890.65	-
Total Allocated Cost	\$ 220,956.79	\$ -	\$ 35,165.08	\$ 185,791.71	\$ -

DEPARTMENT 14
FISCAL 2021

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Departmental Support Services

Total 1st Tier Allocation \$ 34,977.14
Total 2nd Tier Allocation 187.95

Total Allocated Cost \$ 35,165.08

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	22,807.00	76.55%	26,775.08	(22,210.00)	4,565.08	143.87	4,708.95
Health & Human Services	6,986.51	23.45%	8,202.06	(6,986.51)	1,215.55	44.07	1,259.62
Total	29,793.51	100.00%	\$ 34,977.14	\$ (29,196.51)	\$ 5,780.63	\$ 187.95	\$ 5,968.57

Allocation Basis: Direct Allocation to Benefiting Department Based on Service Charges During 2021

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

DEPARTMENT 14
FISCAL 2021

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Courthouse Security

Total 1st Tier Allocation \$ 184,357.91
Total 2nd Tier Allocation 1,433.80
Total Allocated Cost \$ 185,791.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	563	0.42%	771.66	-	771.66	-	771.66
Information Technology	1,433	1.07%	1,964.10	-	1,964.10	-	1,964.10
Clerk of Courts	8,807	6.55%	12,071.05	-	12,071.05	-	12,071.05
Family Court Commissioner	1,961	1.46%	2,687.78	-	2,687.78	-	2,687.78
Sheriff's Office	2,322	1.73%	3,182.58	-	3,182.58	-	3,182.58
Child Support	5,983	4.45%	8,200.42	-	8,200.42	71.83	8,272.25
Courts & Judicial	20,397	15.16%	27,956.52	-	27,956.52	244.89	28,201.42
Register in Probate	1,750	1.30%	2,398.58	-	2,398.58	21.01	2,419.59
Family Court Services	924	0.69%	1,266.45	-	1,266.45	11.09	1,277.55
District Attorney/Victim Witness	7,300	5.43%	10,005.52	-	10,005.52	87.65	10,093.17
Jail	68,917	51.24%	94,458.98	-	94,458.98	827.44	95,286.41
All Other Departments	14,150	10.52%	19,394.27	-	19,394.27	169.89	19,564.15
Total	134,507	100.00%	\$ 184,357.91	\$ -	\$ 184,357.91	\$ 1,433.80	\$ 185,791.71

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 14
FISCAL 2021

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	771.66	-	771.66
Information Technology	1,964.10	-	1,964.10
Finance Department	-	-	-
Corporation Counsel	-	-	-
Clerk of Courts	12,071.05	-	12,071.05
Family Court Commissioner	2,687.78	-	2,687.78
Sheriff's Office	3,182.58	-	3,182.58
Child Support	12,981.20	4,708.95	8,272.25
Health & Human Services	1,259.62	1,259.62	-
Clearview	-	-	-
County Clerk	-	-	-
Veterans Service	-	-	-
Courts & Judicial	28,201.42	-	28,201.42
Register in Probate	2,419.59	-	2,419.59
Family Court Services	1,277.55	-	1,277.55
District Attorney/Victim Witness	10,093.17	-	10,093.17
Jail	95,286.41	-	95,286.41
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	19,564.15	-	19,564.15
Total	\$ 191,760.28	\$ 5,968.57	\$ 185,791.71