

CENTRAL SERVICES COST ALLOCATION PLAN

DODGE COUNTY, WISCONSIN

Based on 2024 Financials
Fiscal Year Ended December 31, 2024



DODGE COUNTY

DODGE COUNTY, WISCONSIN

COST ALLOCATION PLAN

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COST ALLOCATION PLAN OVERVIEW

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.

COST ALLOCATION PLAN REPORT

Dodge County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2026 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, 2024.

This cost allocation plan was compiled 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). A compilation is limited to presenting, in the form of financial reports, information that is the representation of management. DSN has not audited or reviewed the underlying data used in this cost allocation plan and accordingly, does not express an opinion or any other form of assurance on its accuracy.

As is required by 2 CFR 200, Subpart E, Cost Principles, the cost allocation plan is subject to adjustment that may be necessary based upon audit of this report.

Diversified Services Network, Inc.

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, 2024, are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental unit: **Dodge County, Wisconsin**

Signature:



Name of Official:

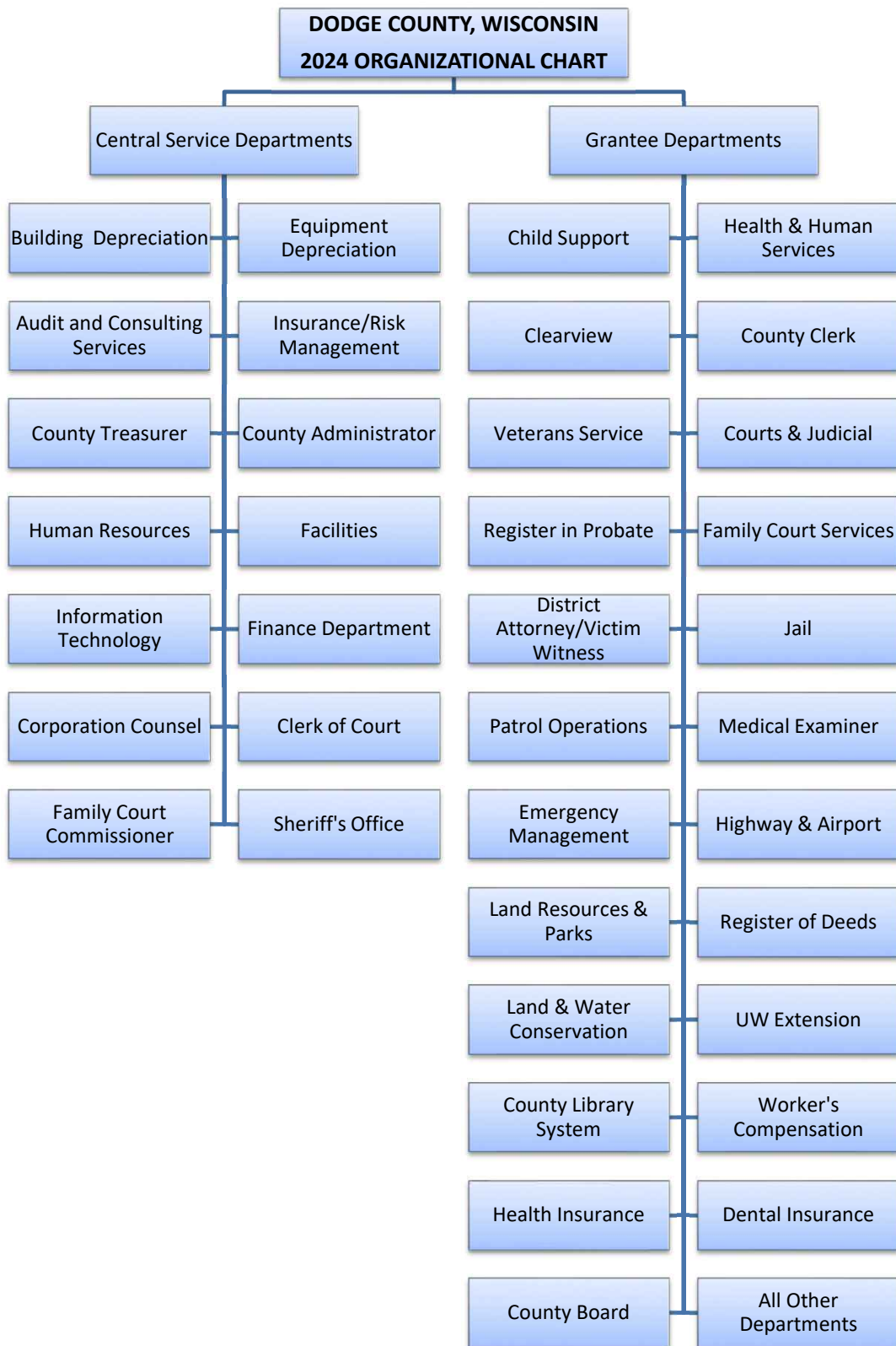
NATHAN THIEL

Title:

DIRECTOR OF FINANCE

Date of Execution:

7/11/25



**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024**

	Health & Human			
	Child Support	Services	Clearview	County Clerk
Central Service Departments				
Building Depreciation	\$ 54,547.13	\$ 186,717.26	\$ 69,983.60	\$ 13,255.26
Equipment Depreciation	1,526.10	87,571.15	-	18,262.61
Audit and Consulting Services	732.09	5,458.25	4,366.60	1,281.84
Insurance/Risk Management	141.99	3,285.76	6,134.58	38.73
County Treasurer	1,014.28	29,546.55	18,862.01	6,151.11
County Administrator	3,158.84	17,439.19	6,539.70	2,179.90
Human Resources	10,274.24	131,899.78	457,184.00	2,773.86
Facilities	65,581.81	42,097.92	113,728.05	20,228.66
Information Technology	47,399.33	688,967.71	563,899.23	15,865.27
Finance Department	7,625.40	172,863.42	143,567.53	7,392.71
Corporation Counsel	13,111.97	245,181.43	18,476.12	7,179.44
Clerk of Courts	16,921.29	-	-	-
Family Court Commissioner	4,271.05	-	-	-
Sheriff's Office	9,901.01	227.87	-	-
Total Allocated Costs	\$ 236,206.54	\$ 1,611,256.30	\$ 1,402,741.41	\$ 94,609.38
Rollforward	\$ 29,379.55	\$ (54,623.95)	\$ 22,816.98	\$ 16,290.47
Adjustments	-	-	-	-
Total Proposed Costs	\$ 265,586.09	\$ 1,556,632.35	\$ 1,425,558.40	\$ 110,899.86

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024**

	Veterans Service	Courts & Judicial	Register in Probate	Family Court Services
Central Service Departments				
Building Depreciation	\$ 1,901.62	\$ 205,584.31	\$ 17,022.20	\$ 9,717.69
Equipment Depreciation	-	140,356.93	-	-
Audit and Consulting Services	356.57	1,371.21	280.74	770.01
Insurance/Risk Management	25.82	128.31	13.68	38.73
County Treasurer	225.56	1,859.28	209.82	3,903.82
County Administrator	16,904.30	4,581.82	-	-
Human Resources	1,238.70	4,317.51	1,405.48	2,191.61
Facilities	4,350.34	247,173.23	20,465.72	11,683.54
Information Technology	12,905.33	52,764.13	-	11,701.57
Finance Department	2,245.39	8,160.68	1,838.73	4,625.53
Corporation Counsel	7,521.33	85.46	6,972.67	42.73
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	33,330.66	2,759.75	1,575.49
Total Allocated Costs	\$ 47,674.94	\$ 699,713.52	\$ 50,968.78	\$ 46,250.70
Rollforward	\$ 24,232.72	\$ 114,786.89	\$ 14,475.20	\$ 5,288.84
Adjustments	-	-	-	-
Total Proposed Costs	\$ 71,907.67	\$ 814,500.42	\$ 65,443.97	\$ 51,539.55

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024**

	District Attorney/Victim Witness		Jail	Patrol Services	Medical Examiner			
Central Service Departments								
Building Depreciation	\$	68,812.74	\$	653,090.49	\$	-	\$	11,637.97
Equipment Depreciation		-		38,139.05		458,127.61		7,771.66
Audit and Consulting Services		1,046.23		3,130.57		2,669.29		623.77
Insurance/Risk Management		116.18		12,909.30		3,115.88		93.75
County Treasurer		2,164.30		6,825.75		4,197.58		852.40
County Administrator		2,179.90		3,380.86		-		3,380.86
Human Resources		9,930.09		78,629.14		32,232.21		3,949.58
Facilities		82,733.29		1,784,360.50		-		19,111.60
Information Technology		19,739.82		253,262.27		205,376.98		29,469.63
Finance Department		7,269.10		32,978.18		20,873.95		4,329.80
Corporation Counsel		19,896.35		3,296.13		58,325.05		512.81
Clerk of Courts		-		-		-		-
Family Court Commissioner		-		-		-		-
Sheriff's Office		11,156.37		997,197.82		539,711.21		-
Total Allocated Costs	\$	225,044.36	\$	3,867,200.06	\$	1,324,629.76	\$	81,733.82
Rollforward	\$	50,634.63	\$	808,131.07	\$	-	\$	18,289.63
Adjustments		-		-		-		-
Total Proposed Costs	\$	275,678.99	\$	4,675,331.14	\$	1,324,629.76	\$	100,023.46

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024**

	Emergency Management	Highway & Airport	Land Resources & Parks	Register of Deeds
Central Service Departments				
Building Depreciation	\$ 10,307.89	\$ -	\$ 48,131.23	\$ 20,319.11
Equipment Depreciation	137,269.17	-	69,798.75	1,950.21
Audit and Consulting Services	945.13	3,274.95	6,268.37	1,642.02
Insurance/Risk Management	310.87	10,682.23	490.30	51.63
County Treasurer	823.52	8,141.58	25,530.10	274.78
County Administrator	2,179.90	33,990.29	2,179.90	3,380.86
Human Resources	10,307.26	60,796.67	18,635.39	2,877.67
Facilities	17,789.19	9.48	73,452.36	31,008.69
Information Technology	26,603.64	175,478.47	125,111.72	26,373.20
Finance Department	5,675.76	108,097.14	37,333.47	9,465.01
Corporation Counsel	9,992.60	19,216.11	30,170.79	940.16
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	5.87	-
Total Allocated Costs	\$ 222,204.94	\$ 419,686.92	\$ 437,108.26	\$ 98,283.33
Rollforward	\$ 37,692.34	\$ 114,606.60	\$ 43,664.50	\$ 15,643.17
Adjustments	-	-	-	-
Total Proposed Costs	\$ 259,897.27	\$ 534,293.51	\$ 480,772.76	\$ 113,926.50

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024**

	Land & Water Conservation	UW Extension	County Library System	Worker's Compensation
Central Service Departments				
Building Depreciation	\$ 14,950.87	\$ 24,104.31	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	1,211.43	649.04	117.35	213.94
Insurance/Risk Management	87.24	38.73	-	-
County Treasurer	5,586.59	1,637.91	31.29	63.01
County Administrator	2,179.90	14,502.38	3,158.84	1,957.87
Human Resources	4,083.01	2,694.21	619.35	24,720.32
Facilities	22,816.29	36,785.23	-	-
Information Technology	22,325.17	32,613.38	40.52	-
Finance Department	7,481.44	3,962.00	651.57	1,302.82
Corporation Counsel	854.69	-	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 81,576.63	\$ 116,987.19	\$ 4,618.91	\$ 28,257.96
Rollforward	\$ 4,123.48	\$ 26,393.34	\$ 1,314.66	\$ 23,659.24
Adjustments	-	-	-	-
Total Proposed Costs	\$ 85,700.11	\$ 143,380.54	\$ 5,933.57	\$ 51,917.21

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024**

	Health Insurance	Dental Insurance	County Board	All Other Departments
Central Service Departments				
Building Depreciation	\$ -	\$ -	\$ 20,044.71	\$ 241,272.62
Equipment Depreciation	-	-	7,912.53	-
Audit and Consulting Services	20.76	316.85	872.01	2,256.76
Insurance/Risk Management	-	-	593.79	-
County Treasurer	55.35	132.81	1,735.56	3,993.69
County Administrator	9,789.37	4,894.69	978.94	11,619.79
Human Resources	619.35	28,082.10	-	-
Facilities	-	-	30,589.94	347,441.07
Information Technology	-	-	91,386.67	-
Finance Department	281.60	1,699.27	9,850.82	12,103.09
Corporation Counsel	-	-	59,059.50	120,497.29
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	18,925.49
Total Allocated Costs	\$ 10,766.44	\$ 35,125.71	\$ 223,024.48	\$ 758,109.80
Rollforward	\$ 881.36	\$ 27,397.12	\$ (15,489.56)	\$ 82,359.24
Adjustments	-	-	-	-
Total Proposed Costs	\$ 11,647.79	\$ 62,522.83	\$ 207,534.91	\$ 840,469.03

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024**

	Total Allocated Costs
Central Service Departments	
Building Depreciation	\$ 1,671,401.01
Equipment Depreciation	968,685.77
Audit and Consulting Services	39,875.77
Insurance/Risk Management	38,297.50
County Treasurer	123,818.65
County Administrator	150,558.10
Human Resources	889,461.53
Facilities	2,971,406.89
Information Technology	2,401,284.03
Finance Department	611,674.40
Corporation Counsel	621,332.64
Clerk of Courts	16,921.29
Family Court Commissioner	4,271.05
Sheriff's Office	1,614,791.54
Total Allocated Costs	\$ 12,123,780.15
Rollforward	<u>\$ 1,411,947.54</u>
Adjustments	-
Total Proposed Costs	<u><u>\$ 13,535,727.69</u></u>

SCHEDULE OF FIXED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024

Grantee Department	Final Costs 2024	Fixed Costs 2022	Rollforward	Adjustments	Actual Costs with Rollforward
Child Support	\$ 236,206.54	\$ 206,826.99	\$ 29,379.55	\$ -	\$ 265,586.09
Health & Human Services	1,611,256.30	1,665,880.25	(54,623.95)	-	1,556,632.35
Clearview	1,402,741.41	1,379,924.43	22,816.98	-	1,425,558.40
County Clerk	94,609.38	78,318.91	16,290.47	-	110,899.86
Veterans Service	47,674.94	23,442.22	24,232.72	-	71,907.67
Courts & Judicial	699,713.52	584,926.63	114,786.89	-	814,500.42
Register in Probate	50,968.78	36,493.58	14,475.20	-	65,443.97
Family Court Services	46,250.70	40,961.86	5,288.84	-	51,539.55
District Attorney/Victim Witness	225,044.36	174,409.73	50,634.63	-	275,678.99
Jail	3,867,200.06	3,059,068.99	808,131.07	-	4,675,331.14
Patrol Services	1,324,629.76	-	-	-	1,324,629.76
Medical Examiner	81,733.82	63,444.19	18,289.63	-	100,023.46
Emergency Management	222,204.94	184,512.60	37,692.34	-	259,897.27
Highway & Airport	419,686.92	305,080.32	114,606.60	-	534,293.51
Land Resources & Parks	437,108.26	393,443.76	43,664.50	-	480,772.76
Register of Deeds	98,283.33	82,640.16	15,643.17	-	113,926.50
Land & Water Conservation	81,576.63	77,453.15	4,123.48	-	85,700.11
UW Extension	116,987.19	90,593.85	26,393.34	-	143,380.54
County Library System	4,618.91	3,304.25	1,314.66	-	5,933.57
Worker's Compensation	28,257.96	4,598.72	23,659.24	-	51,917.21
Health Insurance	10,766.44	9,885.08	881.36	-	11,647.79
Dental Insurance	35,125.71	7,728.59	27,397.12	-	62,522.83
County Board	223,024.48	238,514.04	(15,489.56)	-	207,534.91
All Other Departments	758,109.80	675,750.56	82,359.24	-	840,469.03
Total	\$ 12,123,780.15	\$ 9,387,202.86	\$ 1,411,947.54	\$ -	\$ 13,535,727.69

SCHEDULE OF DEPARTMENTAL COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 2,102,245	\$ -	\$ -	\$ 2,102,245
Equipment Depreciation	-	1,678,962	-	-	1,678,962
Audit and Consulting Services	-	83,044	-	(46,320)	36,724
Insurance/Risk Management	1,050,075	(762,890)	(287,185)	-	-
County Treasurer	614,684	(1,556,734)	1,070,131	-	128,081
County Administrator	241,555	(304,832)	279,187	-	215,910
Human Resources	1,347,612	(1,543,334)	813,642	-	617,921
Facilities	3,987,918	(4,003,274)	3,434,207	(441,349)	2,977,502
Information Technology	2,960,828	(3,030,279)	2,635,348	-	2,565,897
Finance Department	671,769	(859,803)	805,300	(602)	616,665
Corporation Counsel	806,210	(774,091)	764,367	(102,912)	693,574
Clerk of Courts	1,034,024	(1,058,614)	73,462	(46,839)	2,032
Family Court Commissioner	58,351	(54,321)	236	(2,795)	1,471
Sheriff's Office	22,644,810	(23,471,319)	1,919,993	(16,490)	1,076,995
less unallocated Incoming costs					(590,199)
Total	\$ 35,417,837	\$ (33,555,239)	\$ 11,508,688	\$ (657,307)	\$ 12,123,780

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024

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	2024 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 2024	County Financial Records & Reports
	Billed Audit Services	FY2023 Billed Audit Services by Benefiting Department During 2024	County Financial Records & Reports
	Cost Allocation Plan	Number of Weighted Functions Analyzed by Central Services Department	FY2023 Cost Allocation Plan Prepared During 2024
4	Insurance/Risk Management		
	Risk Management	Insurance Premiums Billed by Department During 2024	Finance Department and Property & Liability Insurance Records and
5	County Treasurer		
	General Receipts	Total Number of General Receipt Transactions Processed by Department During 2024	County Financial Records & Reports
	Disbursements & Checking	Total Payroll and Accounts Payable Disbursements by Departments During 2024	County Financial Records and Reports
	General Government	Unallocated	

**SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024**

Department Number	Departmental Function	Allocation Base	Allocation Source
6	County Administrator		
	Department Admin & Oversight	Percentage of Effort Devoted to Benefiting Departments During 2024	County Administrator Effort Analysis
	Budget Development & Oversight	Percentage of Effort Devoted to Benefiting Departments During 2024	County Administrator Effort Analysis
	Risk Management	Direct Allocation to Benefiting Department	Completed 2024 Employee Personnel Activity Reports
	General Government	Unallocated	
7	Human Resources		
	Human Resources Administration	Total Number of Employees by Department During 2024, Excluding County Board	County Human Resources Records & Reports
	Health Insurance Administration	County Share of Health Insurance Premiums Paid by Department During 2024	County Finance Department Records and Reports
	Workers Comp Administration	Direct Allocation to Benefiting Department	Completed 2024 Personnel Activity Reports
	Dental Insurance Administration	Direct Allocation to Benefiting Department	Completed 2024 Personnel Activity Reports
	Department Specific	Direct Allocation to Benefiting Department	Completed 2024 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
	Miscellaneous Properties	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

**SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024**

Department Number	Departmental Function	Allocation Base	Allocation Source
9	Information Technology		
	Help Desk & Infrastructure Support	Total Number of Active Directory Users by Department During 2024	County Information Technology Inventory Records
	General IT Support	Total Number of Computer Devices, Cellular Devices and Printer/Copiers by Department in 2024	County Information Technology Inventory Records
	Tyler Munis Support	Number of MUNIS User Licenses by Department During 2024	County Information Technology Inventory Records
	Kronos Support	Number of HRIS User Licenses by Department During 2024	County Information Technology Inventory Records
	Tele-communications Support	Phone Charges by Department During 2024	Information Technology and Finance Department Records and Reports
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records & Reports and Completed 2024 Personnel Activity Reports
10	Finance Department		
	General Accounting & Financial Reporting	Total Number of Payroll, Receipt, and Accounting Transactions Processed by Department During 2024	County Financial Records and Reports
	Payroll	Total Payroll Advices Processed by Department During 2024	County Financial Records and Reports
	Department Specific	Direct Allocation to Benefiting Department	Completed 2024 Personnel Activity Reports and County Financial Records
	General Government	Unallocated	
11	Corporation Counsel		
	Legal Services & Support	Analysis of Legal Services Provided by Office Attorneys by Department During 2024	Corporation Counsel Staff Analysis
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records and Reports
	General Government	Unallocated	
12	Clerk of Courts		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	

**SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2024**

Department Number	Departmental Function	Allocation Base	Allocation Source
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 2024	Monthly Child Support Expenditure Reports and County Financial Records & Reports
	Courthouse Security	Usable square footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance Departments
	Patrol Services	Direct Allocation to Benefiting Department	County Financial Records and Reports
	Corrections	Direct Allocation to Benefiting Department	County Financial Records and Reports
	General Government	Unallocated	

**DEPARTMENT 1
FISCAL 2024**

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 2024 depreciation expense of \$409,676.11 is allocated to departments based on square footage of occupied space during 2024.
- **Henry Dodge Office Building**: Annual 2024 depreciation expense of \$325,001.41 is allocated to departments based on square footage of occupied space during 2024.
- **Justice Facility**: Annual 2024 depreciation expense of \$1,266,048.79 is allocated to departments based on square footage of occupied space during 2024.
- **J-POD Building**: Annual 2024 depreciation expense of \$17,591.34 is allocated to departments based on square footage of occupied space during 2024.
- **Law Enforcement Center (formerly Legal Services Building)**: Annual 2024 depreciation expense of \$83,927.26 is allocated to departments based on square footage of occupied space during 2024.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2024

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	\$ 2,102,244.91	\$ 409,676.11	\$ 325,001.41	\$ 1,266,048.79
Total Cost Adjustments	\$ 2,102,244.91	\$ 409,676.11	\$ 325,001.41	\$ 1,266,048.79
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 2,102,244.91	\$ 409,676.11	\$ 325,001.41	\$ 1,266,048.79
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	751.63	146.48	116.20	452.66
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	146.48	116.20	452.66
Total 2nd Tier Allocation	\$ 751.63	\$ 146.48	\$ 116.20	\$ 452.66
Unallocated	-	-	-	-
Total Incoming Costs	751.63	146.48	116.20	452.66
Total Allocated Cost	\$ 2,102,996.54	\$ 409,822.59	\$ 325,117.61	\$ 1,266,501.45

**DEPARTMENT 1
FISCAL 2024**

**DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION**

Department: Building Depreciation

Functions:	J-POD Building	Law Enforcement Center
Cost Adjustments:		
Building Depreciation Expense	\$ 17,591.34	\$ 83,927.26
Total Cost Adjustments	\$ 17,591.34	\$ 83,927.26
Incoming Costs		
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 17,591.34	\$ 83,927.26
2nd Allocation		
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	6.29	30.01
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	6.29	30.01
Total 2nd Tier Allocation	\$ 6.29	\$ 30.01
Unallocated	-	-
Total Incoming Costs	6.29	30.01
Total Allocated Cost	\$ 17,597.63	\$ 83,957.27

DEPARTMENT 1
FISCAL 2024

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Administration Building

Total 1st Tier Allocation \$ 409,676.11
Total 2nd Tier Allocation 146.48

Total Allocated Cost \$ 409,822.59

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,518.00	2.61%	10,676.38	-	10,676.38	3.82	10,680.20
County Administrator	444.00	0.76%	3,122.74	-	3,122.74	1.12	3,123.85
Human Resources	2,886.00	4.95%	20,297.78	-	20,297.78	7.26	20,305.03
Facilities	4,339.00	7.45%	30,517.00	-	30,517.00	10.91	30,527.91
Information Technology	8,710.00	14.95%	61,259.06	-	61,259.06	21.90	61,280.96
Finance Department	2,892.00	4.96%	20,339.98	-	20,339.98	7.27	20,347.25
Corporation Counsel	2,792.00	4.79%	19,636.66	-	19,636.66	7.02	19,643.68
County Clerk	1,884.00	3.23%	13,250.52	-	13,250.52	4.74	13,255.26
Medical Examiner	1,402.00	2.41%	9,860.53	-	9,860.53	3.53	9,864.05
Land Resources & Parks	6,841.00	11.74%	48,114.03	-	48,114.03	17.20	48,131.23
Register of Deeds	2,888.00	4.96%	20,311.84	-	20,311.84	7.26	20,319.11
Land & Water Conservation	2,125.00	3.65%	14,945.52	-	14,945.52	5.34	14,950.87
UW Extension	3,426.00	5.88%	24,095.70	-	24,095.70	8.62	24,104.31
County Board	2,849.00	4.89%	20,037.55	-	20,037.55	7.16	20,044.71
All Other Departments	13,253.00	22.75%	93,210.83	-	93,210.83	33.33	93,244.15
Total	58,249.00	100.00%	\$ 409,676.11	\$ -	\$ 409,676.11	\$ 146.48	\$ 409,822.59

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2024

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 325,001.41
Total 2nd Tier Allocation 116.20

Total Allocated Cost \$ 325,117.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	9,691	10.29%	33,433.70	-	33,433.70	11.95	33,445.66
Health & Human Services	54,102	57.43%	186,650.53	-	186,650.53	66.73	186,717.26
Clearview	20,278	21.53%	69,958.59	-	69,958.59	25.01	69,983.60
Veterans Service	551	0.58%	1,900.94	-	1,900.94	0.68	1,901.62
Medical Examiner	514	0.55%	1,773.29	-	1,773.29	0.63	1,773.92
All Other Departments	9,068	9.63%	31,284.37	-	31,284.37	11.19	31,295.56
Total	94,204	100.00%	\$ 325,001.41	\$ -	\$ 325,001.41	\$ 116.20	\$ 325,117.61

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2024

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Justice Facility

Total 1st Tier Allocation \$ 1,266,048.79
Total 2nd Tier Allocation 452.66

Total Allocated Cost \$ 1,266,501.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities	1,350	0.99%	12,525.49	-	12,525.49	4.48	12,529.97
Information Technology	1,463	1.07%	13,573.92	-	13,573.92	4.85	13,578.77
Clerk of Courts	9,258	6.78%	85,897.03	-	85,897.03	30.71	85,927.74
Family Court Commissioner	1,514	1.11%	14,047.11	-	14,047.11	5.02	14,052.13
Sheriff's Office	3,054	2.24%	28,335.44	-	28,335.44	10.13	28,345.57
Child Support	5,877	4.31%	54,527.64	-	54,527.64	19.50	54,547.13
Courts & Judicial	22,150	16.23%	205,510.83	-	205,510.83	73.48	205,584.31
Register in Probate	1,834	1.34%	17,016.11	-	17,016.11	6.08	17,022.20
Family Court Services	1,047	0.77%	9,714.21	-	9,714.21	3.47	9,717.69
District Attorney/Victim Witness	7,414	5.43%	68,788.14	-	68,788.14	24.59	68,812.74
Jail	68,917	50.51%	639,421.67	-	639,421.67	228.62	639,650.29
All Other Departments	12,577	9.22%	116,691.18	-	116,691.18	41.72	116,732.91
Total	136,455	100.00%	\$ 1,266,048.79	\$ -	\$ 1,266,048.79	\$ 452.66	\$ 1,266,501.45

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2024

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: J-POD Building

Total 1st Tier Allocation \$ 17,591.34
Total 2nd Tier Allocation 6.29

Total Allocated Cost \$ 17,597.63

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	608	2.551%	448.73	-	448.73	0.16	448.89
Sheriff's Office	4,616	19.366%	3,406.82	-	3,406.82	1.22	3,408.04
Jail	18,204	76.375%	13,435.40	-	13,435.40	4.80	13,440.20
Emergency Management	407	1.708%	300.38	-	300.38	0.11	300.49
Total	23,835	100.00%	\$ 17,591.34	\$ -	\$ 17,591.34	\$ 6.29	\$ 17,597.63

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2024

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 83,927.26
Total 2nd Tier Allocation 30.01

Total Allocated Cost \$ 83,957.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	238	1.109%	931.13	-	931.13	0.33	931.47
Information Technology	564	2.629%	2,206.55	-	2,206.55	0.79	2,207.34
Sheriff's Office	18,093	84.342%	70,785.75	-	70,785.75	25.31	70,811.06
Emergency Management	2,557	11.920%	10,003.82	-	10,003.82	3.58	10,007.40
Total	21,452	100.00%	\$ 83,927.26	\$ -	\$ 83,927.26	\$ 30.01	\$ 83,957.27

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2024

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Administration	Henry Dodge Office	
		Building	Building	Justice Facility
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	10,680.20	10,680.20	-	-
County Administrator	3,123.85	3,123.85	-	-
Human Resources	20,305.03	20,305.03	-	-
Facilities	77,883.90	30,527.91	33,445.66	12,529.97
Information Technology	77,067.08	61,280.96	-	13,578.77
Finance Department	20,347.25	20,347.25	-	-
Corporation Counsel	19,643.68	19,643.68	-	-
Clerk of Courts	85,927.74	-	-	85,927.74
Family Court Commissioner	14,052.13	-	-	14,052.13
Sheriff's Office	102,564.67	-	-	28,345.57
Child Support	54,547.13	-	-	54,547.13
Health & Human Services	186,717.26	-	186,717.26	-
Clearview	69,983.60	-	69,983.60	-
County Clerk	13,255.26	13,255.26	-	-
Veterans Service	1,901.62	-	1,901.62	-
Courts & Judicial	205,584.31	-	-	205,584.31
Register in Probate	17,022.20	-	-	17,022.20
Family Court Services	9,717.69	-	-	9,717.69
District Attorney/Victim Witness	68,812.74	-	-	68,812.74
Jail	653,090.49	-	-	639,650.29
Patrol Services	-	-	-	-
Medical Examiner	11,637.97	9,864.05	1,773.92	-
Emergency Management	10,307.89	-	-	-
Highway & Airport	-	-	-	-
Land Resources & Parks	48,131.23	48,131.23	-	-
Register of Deeds	20,319.11	20,319.11	-	-
Land & Water Conservation	14,950.87	14,950.87	-	-
UW Extension	24,104.31	24,104.31	-	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	20,044.71	20,044.71	-	-
All Other Departments	241,272.62	93,244.15	31,295.56	116,732.91
	\$ 2,102,996.54	\$ 409,822.59	\$ 325,117.61	\$ 1,266,501.45

DEPARTMENT 1
FISCAL 2024

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	448.89	931.47
Information Technology	-	2,207.34
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	3,408.04	70,811.06
Child Support	-	-
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	13,440.20	-
Patrol Services	-	-
Medical Examiner	-	-
Emergency Management	300.49	10,007.40
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	-	-
	<u>\$ 17,597.63</u>	<u>\$ 83,957.27</u>

**DEPARTMENT 2
FISCAL 2024**

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 2024 depreciation expense on equipment for departments totaled \$1,678,962.17. Allowable costs are allocated to benefiting departments based on 2024 depreciation expense amounts.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2024

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	\$ 1,678,962.17	\$ 1,678,962.17
Total Cost Adjustments	\$ 1,678,962.17	\$ 1,678,962.17
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 1,678,962.17	\$ 1,678,962.17
2nd Allocation		
Equipment Depreciation	-	-
Audit and Consulting Services	112.75	112.75
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	112.75	112.75
Total 2nd Tier Allocation	\$ 112.75	\$ 112.75
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	\$ 1,679,074.92	\$ 1,679,074.92

DEPARTMENT 2
FISCAL 2024

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 1,678,962.17
Total 2nd Tier Allocation 112.75

Total Allocated Cost \$ 1,679,074.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,023.22	0.06%	1,023.22	-	1,023.22	0.07	1,023.29
Human Resources	1,060.92	0.06%	1,060.92	-	1,060.92	0.07	1,060.99
Facilities	179,966.17	10.72%	179,966.17	-	179,966.17	12.09	179,978.26
Information Technology	392,761.47	23.39%	392,761.47	-	392,761.47	26.37	392,787.84
Finance Department	3,482.20	0.21%	3,482.20	-	3,482.20	0.23	3,482.43
Sheriff's Office	132,047.46	7.86%	132,047.46	-	132,047.46	8.87	132,056.33
Child Support	1,526.00	0.09%	1,526.00	-	1,526.00	0.10	1,526.10
Health & Human Services	87,565.27	5.22%	87,565.27	-	87,565.27	5.88	87,571.15
County Clerk	18,261.38	1.09%	18,261.38	-	18,261.38	1.23	18,262.61
Courts & Judicial	140,347.51	8.36%	140,347.51	-	140,347.51	9.42	140,356.93
Jail	38,136.49	2.27%	38,136.49	-	38,136.49	2.56	38,139.05
Patrol Services	458,096.85	27.28%	458,096.85	-	458,096.85	30.76	458,127.61
Medical Examiner	7,771.14	0.46%	7,771.14	-	7,771.14	0.52	7,771.66
Emergency Management	137,259.95	8.18%	137,259.95	-	137,259.95	9.22	137,269.17
Land Resources & Parks	69,794.06	4.16%	69,794.06	-	69,794.06	4.69	69,798.75
Register of Deeds	1,950.08	0.12%	1,950.08	-	1,950.08	0.13	1,950.21
County Board	7,912.00	0.47%	7,912.00	-	7,912.00	0.53	7,912.53
Total	1,678,962.17	100.00%	\$ 1,678,962.17	\$ -	\$ 1,678,962.17	\$ 112.75	\$ 1,679,074.92

Allocation Basis: 2024 Depreciation Expense on Assets by Department

Allocation Source: Fixed Asset Management System Records

DEPARTMENT 2
FISCAL 2024

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	1,023.29	1,023.29
County Administrator	-	-
Human Resources	1,060.99	1,060.99
Facilities	179,978.26	179,978.26
Information Technology	392,787.84	392,787.84
Finance Department	3,482.43	3,482.43
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	132,056.33	132,056.33
Child Support	1,526.10	1,526.10
Health & Human Services	87,571.15	87,571.15
Clearview	-	-
County Clerk	18,262.61	18,262.61
Veterans Service	-	-
Courts & Judicial	140,356.93	140,356.93
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	38,139.05	38,139.05
Patrol Services	458,127.61	458,127.61
Medical Examiner	7,771.66	7,771.66
Emergency Management	137,269.17	137,269.17
Highway & Airport	-	-
Land Resources & Parks	69,798.75	69,798.75
Register of Deeds	1,950.21	1,950.21
Land & Water Conservation	-	-
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	7,912.53	7,912.53
All Other Departments	-	-
Total	\$ 1,679,074.92	\$ 1,679,074.92

**DEPARTMENT 3
FISCAL 2024**

DODGE COUNTY, WISCONSIN

AUDIT AND CONSULTING SERVICES

NATURE AND EXTENT OF SERVICES

A local CPA firm audits the books of accounts 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 2024 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 2024.

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 FY2023 Cost Allocation Plan that was prepared in 2024.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3
FISCAL 2024

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
Expenditures:				
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Cost Adjustments:				
Financial Audit	30,974.00	-	30,974.00	-
Professional Services	5,750.00	-	-	-
Billed Audit Services	46,320.00	-	-	46,320.00
Total Cost Adjustments	\$ 83,044.00	\$ -	\$ 30,974.00	\$ 46,320.00
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 83,044.00	\$ -	\$ 30,974.00	\$ 46,320.00
2nd Allocation				
Audit and Consulting Services	286.79	-	106.97	159.96
Insurance/Risk Management	-	-	-	-
County Treasurer	4.41	-	1.64	2.46
County Administrator	3,513.35	-	1,310.42	1,959.66
Human Resources	-	-	-	-
Facilities	-	-	-	-
Information Technology	-	-	-	-
Finance Department	19,681.19	-	7,340.75	10,977.71
Corporation Counsel	-	-	-	-

DEPARTMENT 3
FISCAL 2024

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
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 2nd Allocation	23,485.74	-	8,759.78	13,099.79
Total 2nd Tier Allocation	\$ 23,485.74	\$ -	\$ 8,759.78	\$ 13,099.79
Unallocated	-	-	-	-
Total Incoming Costs	23,485.74	-	8,759.78	13,099.79
Total Allocated Cost	\$ 106,529.74	\$ -	\$ 39,733.78	\$ 59,419.79

DEPARTMENT 3
FISCAL 2024

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

Department: Audit and Consulting Services

Functions:	Cost Allocation Plan
Expenditures:	
	\$ -
Total Expenditures	\$ -
Cost Adjustments:	
Financial Audit	-
Professional Services	5,750.00
Billed Audit Services	-
Total Cost Adjustments	\$ 5,750.00
General & Administrative Allocation	-
Disallowed / Capitalized	-
Incoming Costs	
1st Allocation	
Building Depreciation	-
Equipment Depreciation	-
Total 1st Allocation	-
Unallocated	-
Total 1st Tier Allocation	\$ 5,750.00
2nd Allocation	
Audit and Consulting Services	19.86
Insurance/Risk Management	-
County Treasurer	0.31
County Administrator	243.27
Human Resources	-
Facilities	-
Information Technology	-
Finance Department	1,362.73
Corporation Counsel	-

DEPARTMENT 3
FISCAL 2024

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

Department: Audit and Consulting Services

Functions:	Cost Allocation Plan
Clerk of Courts	-
Family Court Commissioner	-
Sheriff's Office	-
Building Depreciation	-
Equipment Depreciation	-
Total 2nd Allocation	1,626.16
Total 2nd Tier Allocation	\$ 1,626.16
Unallocated	-
Total Incoming Costs	1,626.16
Total Allocated Cost	<u>\$ 7,376.16</u>

DEPARTMENT 3
FISCAL 2024

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Audit Services

Total 1st Tier Allocation \$ 30,974.00
Total 2nd Tier Allocation 8,759.78

Total Allocated Cost \$ 39,733.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	7	0.02%	4.93	-	4.93	-	4.93
Insurance/Risk Management	69	0.16%	48.55	-	48.55	13.73	62.29
County Treasurer	1,286	2.92%	904.92	-	904.92	255.96	1,160.88
County Administrator	343	0.78%	241.36	-	241.36	68.27	309.63
Human Resources	871	1.98%	612.89	-	612.89	173.36	786.25
Facilities	2,784	6.32%	1,959.01	-	1,959.01	554.12	2,513.12
Information Technology	1,103	2.51%	776.14	-	776.14	219.54	995.68
Finance Department	490	1.11%	344.80	-	344.80	97.53	442.32
Corporation Counsel	658	1.49%	463.01	-	463.01	130.97	593.98
Clerk of Courts	2,830	6.43%	1,991.38	-	1,991.38	563.27	2,554.65
Family Court Commissioner	289	0.66%	203.36	-	203.36	57.52	260.88
Sheriff's Office	3,626	8.24%	2,551.50	-	2,551.50	721.71	3,273.20
Child Support	811	1.84%	570.67	-	570.67	161.42	732.09
County Clerk	1,420	3.23%	999.21	-	999.21	282.63	1,281.84
Veterans Service	395	0.90%	277.95	-	277.95	78.62	356.57
Courts & Judicial	1,519	3.45%	1,068.87	-	1,068.87	302.34	1,371.21
Register in Probate	311	0.71%	218.84	-	218.84	61.90	280.74
Family Court Services	853	1.94%	600.23	-	600.23	169.78	770.01
District Attorney/Victim Witness	1,159	2.63%	815.55	-	815.55	230.68	1,046.23
Jail	3,468	7.88%	2,440.32	-	2,440.32	690.26	3,130.57
Patrol Services	2,957	6.72%	2,080.74	-	2,080.74	588.55	2,669.29
Medical Examiner	691	1.57%	486.23	-	486.23	137.53	623.77
Emergency Management	1,047	2.38%	736.74	-	736.74	208.39	945.13
Land Resources & Parks	6,944	15.78%	4,886.26	-	4,886.26	1,382.11	6,268.37
Register of Deeds	1,819	4.13%	1,279.97	-	1,279.97	362.05	1,642.02
Land & Water Conservation	1,342	3.05%	944.32	-	944.32	267.11	1,211.43
UW Extension	719	1.63%	505.94	-	505.94	143.11	649.04
County Library System	130	0.30%	91.48	-	91.48	25.87	117.35
Worker's Compensation	237	0.54%	166.77	-	166.77	47.17	213.94
Health Insurance	23	0.05%	16.18	-	16.18	4.58	20.76
Dental Insurance	351	0.80%	246.99	-	246.99	69.86	316.85
County Board	966	2.19%	679.74	-	679.74	192.27	872.01
All Other Departments	2,500	5.68%	1,759.17	-	1,759.17	497.59	2,256.76
Total	44,018	100.00%	\$ 30,974.00	\$ -	\$ 30,974.00	\$ 8,759.78	\$ 39,733.78

Allocation Basis: Total Payroll and Accounting Transactions Processed by Departments Not Billed During 2024

Allocation Source: County Financial Records & Reports

DEPARTMENT 3
FISCAL 2024

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Billed Audit Services

Total 1st Tier Allocation \$ 46,320.00
Total 2nd Tier Allocation 13,099.79

Total Allocated Cost \$ 59,419.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Health & Human Services	19,300.00	41.67%	19,300.00	(19,300.00)	-	5,458.25	5,458.25
Clearview	15,440.00	33.33%	15,440.00	(15,440.00)	-	4,366.60	4,366.60
Highway & Airport	11,580.00	25.00%	11,580.00	(11,580.00)	-	3,274.95	3,274.95
Total	46,320.00	100.00%	\$ 46,320.00	\$ (46,320.00)	\$ -	\$ 13,099.79	\$ 13,099.79

Allocation Basis: FY2023 Billed Audit Services by Benefiting Department During 2024

Allocation Source: County Financial Records & Reports

DEPARTMENT 3
FISCAL 2024

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 1,626.16

Total Allocated Cost \$ 7,376.16

	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	1.50	1.96%	112.75	-	112.75	-	112.75
Audit and Consulting Services	3.75	4.90%	281.86	-	281.86	-	281.86
Insurance/Risk Management	1.25	1.63%	93.95	-	93.95	33.19	127.14
County Treasurer	3.75	4.90%	281.86	-	281.86	99.56	381.42
County Administrator	4.00	5.23%	300.65	-	300.65	106.20	406.85
Human Resources	10.50	13.73%	789.22	-	789.22	278.77	1,067.99
Facilities	10.50	13.73%	789.22	-	789.22	278.77	1,067.99
Information Technology	9.00	11.76%	676.47	-	676.47	238.95	915.42
Finance Department	7.00	9.15%	526.14	-	526.14	185.85	711.99
Corporation Counsel	5.25	6.86%	394.61	-	394.61	139.39	533.99
Clerk of Courts	2.00	2.61%	150.33	-	150.33	53.10	203.43
Family Court Commissioner	2.00	2.61%	150.33	-	150.33	53.10	203.43
Sheriff's Office	6.00	7.84%	450.98	-	450.98	159.30	610.28
Total	76.50	100.00%	\$ 5,750.00	\$ -	\$ 5,750.00	\$ 1,626.16	\$ 7,376.16

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

Allocation Source: FY2023 Cost Allocation Plan Prepared During 2024

DEPARTMENT 3
FISCAL 2024

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	112.75	-	-	112.75
Audit and Consulting Services	286.79	4.93	-	281.86
Insurance/Risk Management	189.43	62.29	-	127.14
County Treasurer	1,542.30	1,160.88	-	381.42
County Administrator	716.48	309.63	-	406.85
Human Resources	1,854.24	786.25	-	1,067.99
Facilities	3,581.11	2,513.12	-	1,067.99
Information Technology	1,911.10	995.68	-	915.42
Finance Department	1,154.32	442.32	-	711.99
Corporation Counsel	1,127.97	593.98	-	533.99
Clerk of Courts	2,758.07	2,554.65	-	203.43
Family Court Commissioner	464.31	260.88	-	203.43
Sheriff's Office	3,883.48	3,273.20	-	610.28
Child Support	732.09	732.09	-	-
Health & Human Services	5,458.25	-	5,458.25	-
Clearview	4,366.60	-	4,366.60	-
County Clerk	1,281.84	1,281.84	-	-
Veterans Service	356.57	356.57	-	-
Courts & Judicial	1,371.21	1,371.21	-	-
Register in Probate	280.74	280.74	-	-
Family Court Services	770.01	770.01	-	-
District Attorney/Victim Witness	1,046.23	1,046.23	-	-
Jail	3,130.57	3,130.57	-	-
Patrol Services	2,669.29	2,669.29	-	-
Medical Examiner	623.77	623.77	-	-
Emergency Management	945.13	945.13	-	-
Highway & Airport	3,274.95	-	3,274.95	-
Land Resources & Parks	6,268.37	6,268.37	-	-
Register of Deeds	1,642.02	1,642.02	-	-
Land & Water Conservation	1,211.43	1,211.43	-	-
UW Extension	649.04	649.04	-	-
County Library System	117.35	117.35	-	-
Worker's Compensation	213.94	213.94	-	-
Health Insurance	20.76	20.76	-	-
Dental Insurance	316.85	316.85	-	-
County Board	872.01	872.01	-	-
All Other Departments	2,256.76	2,256.76	-	-
Total	\$ 60,209.74	\$ 39,733.78	\$ 13,099.79	\$ 7,376.16

**DEPARTMENT 4
FISCAL 2024**

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.

The County treats all direct risk management costs as an internal services fund and charges 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 2024 charges.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2024

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	147,719.86	-	147,719.86
Admin Fees	1,401.18	-	1,401.18
Safety and Loss Control	5,200.00	-	5,200.00
Building Premium	167,959.50	-	167,959.50
Equipment Vehicle Insurance	96,524.80	-	96,524.80
Crime Prevention	7,155.00	-	7,155.00
General Liability Insurance	80,588.00	-	80,588.00
Cyber Liability Insurance	37,118.95	-	37,118.95
Errors and Omissions Insurance	241,089.00	-	241,089.00
Auto Liability Premium	45,800.00	-	45,800.00
Insured Claims Paid	46,160.92	-	46,160.92
Accrued Claims Auto	1,626.00	-	1,626.00
Accrued Claims General	185,199.00	-	185,199.00
Accrued Claims Other	(13,467.00)	-	(13,467.00)
Total Expenditures	\$ 1,050,075.21	\$ -	\$ 1,050,075.21
Cost Adjustments:			
Interest Income	(5,629.29)	-	(5,629.29)
Dividend Income	(40,545.00)	-	(40,545.00)
Loss Control Reimbursement	(7,500.00)	-	(7,500.00)
Dept Charges for Insurance	(709,216.09)	-	(709,216.09)
Total Cost Adjustments	\$ (762,890.38)	\$ -	\$ (762,890.38)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	(287,184.83)	-	(287,184.83)
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit and Consulting Services	142.51		142.51

DEPARTMENT 4
FISCAL 2024

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

Department: Insurance/Risk Management

Functions:	Total	General & Administrative	Risk Management
Total 1st Allocation	142.51	-	142.51
Unallocated	-	-	-
Total 1st Tier Allocation	142.51	-	142.51
2nd Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit and Consulting Services	46.92	-	46.92
Insurance/Risk Management	-	-	-
County Treasurer	41.49	-	41.49
County Administrator	45,548.81	-	45,548.81
Human Resources	-	-	-
Facilities	-	-	-
Information Technology	-	-	-
Finance Department	320.00	-	320.00
Corporation Counsel	-	-	-
Clerk of Courts	-	-	-
Family Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Total 2nd Allocation	45,957.22	-	45,957.22
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 45,957.22	\$ -	\$ 45,957.22
Total Incoming Costs	46,099.73	-	46,099.73
Total Allocated Cost	\$ 46,099.73	\$ -	\$ 46,099.73

DEPARTMENT 4

FISCAL 2024

DODGE COUNTY, WISCONSIN

INSURANCE/RISK MANAGEMENT

FUNCTIONAL COST ALLOCATIONS

Department: Insurance/Risk Management
Function: Risk Management

Total 1st Tier Allocation \$ 142.51
Total 2nd Tier Allocation 45,957.22
Total Allocated Cost \$ 46,099.73

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	794.37	0.11%	0.16	-	0.16	51.48	51.63
County Administrator	198.59	0.03%	0.04	-	0.04	12.87	12.91
Human Resources	1,191.54	0.17%	0.24	-	0.24	77.21	77.45
Facilities	92,561.02	13.05%	18.60	-	18.60	5,997.96	6,016.56
Information Technology	2,383.08	0.34%	0.48	-	0.48	154.42	154.90
Finance Department	1,191.54	0.17%	0.24	-	0.24	77.21	77.45
Corporation Counsel	1,588.72	0.22%	0.32	-	0.32	102.95	103.27
Clerk of Courts	2,184.49	0.31%	0.44	-	0.44	141.56	141.99
Sheriff's Office	17,939.20	2.53%	3.60	-	3.60	1,162.46	1,166.07
Child Support	2,184.49	0.31%	0.44	-	0.44	141.56	141.99
Health & Human Services	50,549.48	7.13%	10.16	-	10.16	3,275.61	3,285.76
Clearview	94,376.78	13.31%	18.96	-	18.96	6,115.62	6,134.58
County Clerk	595.78	0.08%	0.12	-	0.12	38.61	38.73
Veterans Service	397.17	0.06%	0.08	-	0.08	25.74	25.82
Courts & Judicial	1,973.99	0.28%	0.40	-	0.40	127.91	128.31
Register in Probate	210.50	0.03%	0.04	-	0.04	13.64	13.68
Family Court Services	595.78	0.08%	0.12	-	0.12	38.61	38.73
District Attorney/Victim Witness	1,787.32	0.25%	0.36	-	0.36	115.82	116.18
Jail	198,601.64	28.00%	39.91	-	39.91	12,869.39	12,909.30
Patrol Services	47,935.86	6.76%	9.63	-	9.63	3,106.24	3,115.88
Medical Examiner	1,442.22	0.20%	0.29	-	0.29	93.46	93.75
Emergency Management	4,782.48	0.67%	0.96	-	0.96	309.90	310.87
Highway & Airport	164,339.56	23.17%	33.02	-	33.02	10,649.21	10,682.23
Land Resources & Parks	7,542.98	1.06%	1.52	-	1.52	488.79	490.30
Register of Deeds	794.37	0.11%	0.16	-	0.16	51.48	51.63
Land & Water Conservation	1,342.20	0.19%	0.27	-	0.27	86.97	87.24
UW Extension	595.78	0.08%	0.12	-	0.12	38.61	38.73
County Board	9,135.16	1.29%	1.84	-	1.84	591.96	593.79
Total	709,216.09	100.00%	\$ 142.51	\$ -	\$ 142.51	\$ 45,957.22	\$ 46,099.73

Allocation Basis: Insurance Premiums Billed by Department During 2024

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

DEPARTMENT 4
FISCAL 2024

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	51.63	51.63
County Administrator	12.91	12.91
Human Resources	77.45	77.45
Facilities	6,016.56	6,016.56
Information Technology	154.90	154.90
Finance Department	77.45	77.45
Corporation Counsel	103.27	103.27
Clerk of Courts	141.99	141.99
Family Court Commissioner	-	-
Sheriff's Office	1,166.07	1,166.07
Child Support	141.99	141.99
Health & Human Services	3,285.76	3,285.76
Clearview	6,134.58	6,134.58
County Clerk	38.73	38.73
Veterans Service	25.82	25.82
Courts & Judicial	128.31	128.31
Register in Probate	13.68	13.68
Family Court Services	38.73	38.73
District Attorney/Victim Witness	116.18	116.18
Jail	12,909.30	12,909.30
Patrol Services	3,115.88	3,115.88
Medical Examiner	93.75	93.75
Emergency Management	310.87	310.87
Highway & Airport	10,682.23	10,682.23
Land Resources & Parks	490.30	490.30
Register of Deeds	51.63	51.63
Land & Water Conservation	87.24	87.24
UW Extension	38.73	38.73
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	593.79	593.79
All Other Departments	-	-
Total	\$ 46,099.73	\$ 46,099.73

**DEPARTMENT 5
FISCAL 2024**

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 2024.
- **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 2024.
- **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 2024

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking
Expenditures:				
Salaries & Wages	\$ 250,708.48	\$ 33,920.86	\$ 37,932.19	\$ 34,246.78
Fringe Benefits	118,149.44	15,985.62	17,876.01	16,139.21
Drug Alcohol Test Fee	90.00	90.00	-	-
Title Searches	3,120.00	-	-	-
Phone	354.88	354.88	-	-
Computer Maint License Repair	1,790.75	1,790.75	-	-
Banking Services	9,891.77	6,645.53	-	-
Investment Adviser Fee	41,896.80	-	-	-
Postage Parcel Delivery	3,208.87	3,208.87	-	-
Purchased Services	106.43	106.43	-	-
Office Supplies & Small Equipment	2,348.07	2,348.07	-	-
Membership Dues	100.00	100.00	-	-
Conference Registration Fees	125.00	125.00	-	-
Advertising	2,155.33	-	-	-
Mileage	95.54	95.54	-	-
Meals	20.14	20.14	-	-
Lodging	196.00	196.00	-	-
Operating Supplies	1,489.26	-	-	-
Recording Fee	30.00	-	-	-
Employee Bonds	33.24	33.24	-	-
General Liability Insurance	761.12	761.12	-	-
Taxes Written Off	74,322.01	-	-	-
Deferred Taxes	96,527.91	-	-	-
CAP Machinery & Equipment	7,162.55	7,162.55	-	-
Total Expenditures	\$ 614,683.59	\$ 72,944.60	\$ 55,808.20	\$ 50,385.99
Cost Adjustments:				
Property Tax Revenue	2,272,072.00	-	-	-
Omitted Taxes	(1,899.95)	-	-	-
Forest Crop Taxes	(2,937.44)	-	-	-
Ag Use Conv Penalty	(68,802.33)	-	-	-
Sales Tax Retained	(211.04)	-	-	-
Interest and Penalty on Taxes	(421,823.64)	-	-	-
PILTs-Federal	(17,193.93)	-	-	-
PILTs-State	(21,134.71)	-	-	-
Other Public Charges	(10,392.19)	-	-	-

DEPARTMENT 5
FISCAL 2024

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking
County Departments	(22,679.06)	-	-	-
Dept Chg NSF Fees	(390.00)	-	-	-
Interest Income	(2,736,659.39)	-	-	-
Mkt Adj-Ehlers	(334.16)	-	-	-
Mkt Adj-Dana Invest	2,633,420.82	-	-	-
Mkt Adj-Landmark	(67,268.33)	-	-	-
Mkt Adj-Moreton Capital	1,277.31	-	-	-
Mkt Adj-Oppenheimer	(1,595,167.97)	-	-	-
Mkt Adj-PMA	(1,496,055.94)	-	-	-
Misc Revenue	(507.75)	-	-	-
Rebates	(46.09)	(46.09)	-	-
Total Cost Adjustments	\$ (1,556,733.79)	\$ (46.09)	\$ -	\$ -
General & Administrative Allocation	-	(65,735.96)	11,502.08	10,384.56
Disallowed / Capitalized	1,070,131.04	(7,162.55)	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	10,676.38	-	1,099.85	992.99
Equipment Depreciation	1,023.22	-	105.41	95.17
Audit and Consulting Services	1,186.78	-	122.26	110.38
Insurance/Risk Management	0.16	-	0.02	0.01
Total 1st Allocation	12,886.54	-	1,327.53	1,198.55
General & Administrative Allocation	-	-	-	-
Unallocated	(10,360.46)	-	-	-
Total 1st Tier Allocation	\$ (939,524.12)	\$ 0.00	\$ 68,637.81	\$ 61,969.10
2nd Allocation				
Building Depreciation	3.82	-	0.39	0.36
Equipment Depreciation	0.07	-	0.01	0.01
Audit and Consulting Services	355.52	-	36.62	33.07
Insurance/Risk Management	51.48	-	5.30	4.79

DEPARTMENT 5
FISCAL 2024

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking
County Treasurer	4,172.02	-	429.79	388.03
County Administrator	1,756.68	-	180.97	163.38
Human Resources	2,874.16	-	296.09	267.32
Facilities	13,865.98	-	1,428.43	1,289.65
Information Technology	26,326.83	-	2,712.11	2,448.60
Finance Department	6,626.32	-	682.62	616.30
Corporation Counsel	5,376.39	-	553.86	500.05
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	61,409.26	-	6,326.18	5,711.54
General & Administrative Allocation	-	-	-	-
Unallocated	(49,371.53)	-	-	-
Total 2nd Tier Allocation	\$ 12,037.73	\$ -	\$ 6,326.18	\$ 5,711.54
Total Incoming Costs	14,563.81	-	7,653.71	6,910.09
Total Allocated Cost	\$ 142,644.65	\$ 0.00	\$ 74,964.00	\$ 67,680.65

**DEPARTMENT 5
FISCAL 2024**

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

Department: County Treasurer

Functions:	General Government
Expenditures:	
Salaries & Wages	\$ 144,608.65
Fringe Benefits	68,148.60
Drug Alcohol Test Fee	-
Title Searches	3,120.00
Phone	-
Computer Maint License Repair	-
Banking Services	3,246.24
Investment Adviser Fee	41,896.80
Postage Parcel Delivery	-
Purchased Services	-
Office Supplies & Small Equipment	-
Membership Dues	-
Conference Registration Fees	-
Advertising	2,155.33
Mileage	-
Meals	-
Lodging	-
Operating Supplies	1,489.26
Recording Fee	30.00
Employee Bonds	-
General Liability Insurance	-
Taxes Written Off	74,322.01
Deferred Taxes	96,527.91
CAP Machinery & Equipment	-
Total Expenditures	\$ 435,544.80
Cost Adjustments:	
Property Tax Revenue	2,272,072.00
Omitted Taxes	(1,899.95)
Forest Crop Taxes	(2,937.44)
Ag Use Conv Penalty	(68,802.33)
Sales Tax Retained	(211.04)
Interest and Penalty on Taxes	(421,823.64)
PILTs-Federal	(17,193.93)
PILTs-State	(21,134.71)
Other Public Charges	(10,392.19)

**DEPARTMENT 5
FISCAL 2024**

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

Department: County Treasurer

Functions:	General Government
County Departments	(22,679.06)
Dept Chg NSF Fees	(390.00)
Interest Income	(2,736,659.39)
Mkt Adj-Ehlers	(334.16)
Mkt Adj-Dana Invest	2,633,420.82
Mkt Adj-Landmark	(67,268.33)
Mkt Adj-Moreton Capital	1,277.31
Mkt Adj-Oppenheimer	(1,595,167.97)
Mkt Adj-PMA	(1,496,055.94)
Misc Revenue	(507.75)
Rebates	-
Total Cost Adjustments	\$ (1,556,687.70)
General & Administrative Allocation	43,849.31
Disallowed / Capitalized	1,077,293.59
Incoming Costs	
1st Allocation	
Building Depreciation	8,583.54
Equipment Depreciation	822.64
Audit and Consulting Services	954.14
Insurance/Risk Management	0.13
Total 1st Allocation	10,360.46
General & Administrative Allocation	-
Unallocated	(10,360.46)
Total 1st Tier Allocation	\$ 10,360.46
2nd Allocation	
Building Depreciation	3.07
Equipment Depreciation	0.06
Audit and Consulting Services	285.83
Insurance/Risk Management	41.38

DEPARTMENT 5
FISCAL 2024

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	<u>General Government</u>
County Treasurer	3,354.20
County Administrator	1,412.32
Human Resources	2,310.75
Facilities	11,147.91
Information Technology	21,166.12
Finance Department	5,327.40
Corporation Counsel	4,322.49
Clerk of Courts	-
Family Court Commissioner	-
Sheriff's Office	-
Total 2nd Allocation	49,371.53
General & Administrative Allocation	-
Unallocated	(49,371.53)
Total 2nd Tier Allocation	\$ -
Total Incoming Costs	-
Total Allocated Cost	<u><u>\$ (0.00)</u></u>

DEPARTMENT 5
FISCAL 2024

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation \$ 68,637.81
Total 2nd Tier Allocation 6,326.18

Total Allocated Cost \$ 74,964.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance/Risk Management	5	0.05%	34.88	-	34.88	-	34.88
County Treasurer	557	5.66%	3,885.69	-	3,885.69	-	3,885.69
Human Resources	58	0.59%	404.61	-	404.61	39.55	444.17
Facilities	47	0.48%	327.88	-	327.88	32.05	359.93
Information Technology		0.00%	-	-	-	-	-
Finance Department	5	0.05%	34.88	-	34.88	3.41	38.29
Corporation Counsel	13	0.13%	90.69	-	90.69	8.86	99.55
Clerk of Courts	61	0.62%	425.54	-	425.54	41.60	467.14
Sheriff's Office	503	5.11%	3,508.98	-	3,508.98	343.01	3,851.98
Child Support	41	0.42%	286.02	-	286.02	27.96	313.98
Health & Human Services	1,672	16.99%	11,664.03	-	11,664.03	1,140.17	12,804.21
Clearview	191	1.94%	1,332.43	-	1,332.43	130.25	1,462.68
County Clerk	763	7.75%	5,322.76	-	5,322.76	520.31	5,843.07
Veterans Service	4	0.04%	27.90	-	27.90	2.73	30.63
Courts & Judicial	135	1.37%	941.77	-	941.77	92.06	1,033.83
Register in Probate	12	0.12%	83.71	-	83.71	8.18	91.90
Family Court Services	484	4.92%	3,376.43	-	3,376.43	330.05	3,706.48
District Attorney/Victim Witness	194	1.97%	1,353.36	-	1,353.36	132.29	1,485.66
Jail	150	1.52%	1,046.41	-	1,046.41	102.29	1,148.70
Patrol Services	155	1.58%	1,081.29	-	1,081.29	105.70	1,186.99
Medical Examiner	56	0.57%	390.66	-	390.66	38.19	428.85
Emergency Management	56	0.57%	390.66	-	390.66	38.19	428.85
Highway & Airport	286	2.91%	1,995.16	-	1,995.16	195.03	2,190.19
Land Resources & Parks	3,094	31.45%	21,584.04	-	21,584.04	2,109.86	23,693.91
Register of Deeds	1	0.01%	6.98	-	6.98	0.68	7.66
Land & Water Conservation	672	6.83%	4,687.94	-	4,687.94	458.25	5,146.19
UW Extension	179	1.82%	1,248.72	-	1,248.72	122.06	1,370.79
Worker's Compensation	1	0.01%	6.98	-	6.98	0.68	7.66
Dental Insurance	12	0.12%	83.71	-	83.71	8.18	91.90
County Board	1	0.01%	6.98	-	6.98	0.68	7.66
All Other Departments	431	4.38%	3,006.70	-	3,006.70	293.91	3,300.61
Total	9,839	100.00%	\$ 68,637.81	\$ -	\$ 68,637.81	\$ 6,326.18	\$ 74,964.00

Allocation Basis: Total Number of General Receipt Transactions Processed by Department During 2024

Allocation Source: County Financial Records & Reports

DEPARTMENT 5
FISCAL 2024

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Disbursements & Checking

Total 1st Tier Allocation	\$ 61,969.10
Total 2nd Tier Allocation	<u>5,711.54</u>
Total Allocated Cost	\$ 67,680.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	2	0.01%	4.41	-	4.41	-	4.41
Insurance/Risk Management	3	0.01%	6.61	-	6.61	-	6.61
County Treasurer	130	0.46%	286.33	-	286.33	-	286.33
County Administrator	48	0.17%	105.72	-	105.72	9.79	115.51
Human Resources	189	0.67%	416.28	-	416.28	38.55	454.84
Facilities	866	3.08%	1,907.42	-	1,907.42	176.65	2,084.07
Information Technology	381	1.35%	839.18	-	839.18	77.72	916.89
Finance Department	106	0.38%	233.47	-	233.47	21.62	255.09
Corporation Counsel	196	0.70%	431.70	-	431.70	39.98	471.68
Clerk of Courts	857	3.05%	1,887.60	-	1,887.60	174.81	2,062.41
Family Court Commissioner	31	0.11%	68.28	-	68.28	6.32	74.60
Sheriff's Office	1,210	4.30%	2,665.10	-	2,665.10	246.82	2,911.92
Child Support	291	1.03%	640.95	-	640.95	59.36	700.31
Health & Human Services	6,957	24.73%	15,323.23	-	15,323.23	1,419.11	16,742.34
Clearview	7,230	25.70%	15,924.53	-	15,924.53	1,474.80	17,399.33
County Clerk	128	0.45%	281.93	-	281.93	26.11	308.04
Veterans Service	81	0.29%	178.41	-	178.41	16.52	194.93
Courts & Judicial	343	1.22%	755.48	-	755.48	69.97	825.45
Register in Probate	49	0.17%	107.93	-	107.93	10.00	117.92
Family Court Services	82	0.29%	180.61	-	180.61	16.73	197.34
District Attorney/Victim Witness	282	1.00%	621.12	-	621.12	57.52	678.65
Jail	2,359	8.38%	5,195.85	-	5,195.85	481.20	5,677.04
Patrol Services	1,251	4.45%	2,755.41	-	2,755.41	255.18	3,010.59
Medical Examiner	176	0.63%	387.65	-	387.65	35.90	423.55
Emergency Management	164	0.58%	361.22	-	361.22	33.45	394.67
Highway & Airport	2,473	8.79%	5,446.94	-	5,446.94	504.45	5,951.39
Land Resources & Parks	763	2.71%	1,680.56	-	1,680.56	155.64	1,836.19
Register of Deeds	111	0.39%	244.48	-	244.48	22.64	267.13
Land & Water Conservation	183	0.65%	403.07	-	403.07	37.33	440.40
UW Extension	111	0.39%	244.48	-	244.48	22.64	267.13
County Library System	13	0.05%	28.63	-	28.63	2.65	31.29
Worker's Compensation	23	0.08%	50.66	-	50.66	4.69	55.35
Health Insurance	23	0.08%	50.66	-	50.66	4.69	55.35
Dental Insurance	17	0.06%	37.44	-	37.44	3.47	40.91
County Board	718	2.55%	1,581.44	-	1,581.44	146.46	1,727.90
All Other Departments	288	1.02%	634.34	-	634.34	58.75	693.09
Total	28,135	100.00%	\$ 61,969.10	\$ -	\$ 61,969.10	\$ 5,711.54	\$ 67,680.65

Allocation Basis: Total Payroll and Accounts Payable Disbursements by Departments During 2024

Allocation Source: County Financial Records and Reports

DEPARTMENT 5
FISCAL 2024

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	4.41	-	4.41
Insurance/Risk Management	41.49	34.88	6.61
County Treasurer	4,172.02	3,885.69	286.33
County Administrator	115.51	-	115.51
Human Resources	899.00	444.17	454.84
Facilities	2,444.00	359.93	2,084.07
Information Technology	916.89	-	916.89
Finance Department	293.38	38.29	255.09
Corporation Counsel	571.24	99.55	471.68
Clerk of Courts	2,529.55	467.14	2,062.41
Family Court Commissioner	74.60	-	74.60
Sheriff's Office	6,763.90	3,851.98	2,911.92
Child Support	1,014.28	313.98	700.31
Health & Human Services	29,546.55	12,804.21	16,742.34
Clearview	18,862.01	1,462.68	17,399.33
County Clerk	6,151.11	5,843.07	308.04
Veterans Service	225.56	30.63	194.93
Courts & Judicial	1,859.28	1,033.83	825.45
Register in Probate	209.82	91.90	117.92
Family Court Services	3,903.82	3,706.48	197.34
District Attorney/Victim Witness	2,164.30	1,485.66	678.65
Jail	6,825.75	1,148.70	5,677.04
Patrol Services	4,197.58	1,186.99	3,010.59
Medical Examiner	852.40	428.85	423.55
Emergency Management	823.52	428.85	394.67
Highway & Airport	8,141.58	2,190.19	5,951.39
Land Resources & Parks	25,530.10	23,693.91	1,836.19
Register of Deeds	274.78	7.66	267.13
Land & Water Conservation	5,586.59	5,146.19	440.40
UW Extension	1,637.91	1,370.79	267.13
County Library System	31.29	-	31.29
Worker's Compensation	63.01	7.66	55.35
Health Insurance	55.35	-	55.35
Dental Insurance	132.81	91.90	40.91
County Board	1,735.56	7.66	1,727.90
All Other Departments	3,993.69	3,300.61	693.09
Total		\$ 74,964.00	\$ 67,680.65

DEPARTMENT 6
FISCAL 2024

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 departments during 2024.
- **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 2024.
- **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 has been effectively removed from the plan.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 6
FISCAL 2024

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	\$ 185,876.08	\$ 60,353.96	\$ 48,532.24	\$ 40,372.28
Fringe Benefits	50,391.34	16,362.07	13,157.18	10,945.00
Drug Alcohol Test Fee	45.00	45.00	-	-
Professional Services	1,385.10	1,385.10	-	-
Phone	664.49	664.49	-	-
Computer Maint & License Repair	231.87	231.87	-	-
Postage Parcel Delivery	78.78	78.78	-	-
Office Supplies and Small Equipment	262.08	262.08	-	-
Membership Dues	1,741.88	1,741.88	-	-
Conference Registration Fees	350.00	350.00	-	-
Mileage	209.04	209.04	-	-
Parking Tolls	8.00	8.00	-	-
Lodging	113.00	113.00	-	-
Employee Bond Premium	8.31	8.31	-	-
General Liability Insurance	190.28	190.28	-	-
Total Expenditures	\$ 241,555.25	\$ 82,003.86	\$ 61,689.42	\$ 51,317.28
Cost Adjustments:				
Property Tax Revenue	(304,794.00)	-	-	-
Rebates	(37.80)	(37.80)	-	-
Total Cost Adjustments	\$ (304,831.80)	\$ (37.80)	\$ -	\$ -
General & Administrative Allocation	-	(81,966.06)	31,691.60	26,363.14
Disallowed / Capitalized	279,186.64	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	3,122.74	-	1,207.38	1,004.38
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	542.01	-	209.56	174.33
Insurance/Risk Management	0.04	-	0.02	0.01
County Treasurer	105.72	-	40.88	34.00

DEPARTMENT 6
FISCAL 2024

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Admin & Oversight	Budget Development & Oversight
Total 1st Allocation	3,770.51	-	1,457.84	1,212.73
General & Administrative Allocation	-	-	-	-
Unallocated	(399.78)	-	-	-
Total 1st Tier Allocation	\$ 219,280.82	\$ -	\$ 94,838.87	\$ 78,893.15
2nd Allocation				
Building Depreciation	1.12	-	0.43	0.36
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	174.47	-	67.46	56.11
Insurance/Risk Management	12.87	-	4.98	4.14
County Treasurer	9.79	-	3.79	3.15
County Administrator	-	-	-	-
Human Resources	936.76	-	362.19	301.30
Facilities	4,055.66	-	1,568.09	1,304.44
Information Technology	9,902.59	-	3,828.77	3,185.02
Finance Department	1,811.47	-	700.39	582.63
Corporation Counsel	40,398.05	-	15,619.62	12,993.42
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	57,302.78	-	22,155.72	18,430.57
General & Administrative Allocation	-	-	-	-
Unallocated	(6,075.64)	-	-	-
Total 2nd Tier Allocation	\$ 57,302.78	\$ -	\$ 22,155.72	\$ 18,430.57
Total Incoming Costs	54,597.88	-	23,613.56	19,643.30
Total Allocated Cost	\$ 270,507.97	\$ -	\$ 116,994.58	\$ 97,323.72

DEPARTMENT 6
FISCAL 2024

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Risk Management	General Government
Expenditures:		
Salaries & Wages	\$ 23,308.86	\$ 13,308.73
Fringe Benefits	6,319.07	3,608.02
Drug Alcohol Test Fee	-	-
Professional Services	-	-
Phone	-	-
Computer Maint & License Repair	-	-
Postage Parcel Delivery	-	-
Office Supplies and Small Equipment	-	-
Membership Dues	-	-
Conference Registration Fees	-	-
Mileage	-	-
Parking Tolls	-	-
Lodging	-	-
Employee Bond Premium	-	-
General Liability Insurance	-	-
Total Expenditures	\$ 29,627.93	\$ 16,916.75
Cost Adjustments:		
Property Tax Revenue	-	(304,794.00)
Rebates	-	-
Total Cost Adjustments	\$ -	\$ (304,794.00)
General & Administrative Allocation	15,220.71	8,690.61
Disallowed / Capitalized	-	279,186.64
Incoming Costs		
1st Allocation		
Building Depreciation	579.88	331.09
Equipment Depreciation	-	-
Audit and Consulting Services	100.65	57.47
Insurance/Risk Management	0.01	0.00
County Treasurer	19.63	11.21

DEPARTMENT 6
FISCAL 2024

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Risk Management	General Government
Total 1st Allocation	700.17	399.78
General & Administrative Allocation	-	-
Unallocated	-	(399.78)
Total 1st Tier Allocation	\$ 45,548.81	\$ -
2nd Allocation		
Building Depreciation	0.21	0.12
Equipment Depreciation	-	-
Audit and Consulting Services	32.40	18.50
Insurance/Risk Management	2.39	1.36
County Treasurer	1.82	1.04
County Administrator	-	-
Human Resources	173.95	99.32
Facilities	753.12	430.01
Information Technology	1,838.86	1,049.94
Finance Department	336.38	192.06
Corporation Counsel	7,501.73	4,283.28
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	10,640.85	6,075.64
General & Administrative Allocation	-	-
Unallocated	-	(6,075.64)
Total 2nd Tier Allocation	\$ 10,640.85	\$ -
Total Incoming Costs	11,341.02	-
Total Allocated Cost	\$ 56,189.66	\$ -

DEPARTMENT 6
FISCAL 2024

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Department Admin & Oversight

Total 1st Tier Allocation \$ 94,838.87
Total 2nd Tier Allocation 22,155.72

Total Allocated Cost \$ 116,994.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	2.00	2.04%	1,935.49	-	1,935.49	-	1,935.49
County Treasurer	1.00	1.02%	967.74	-	967.74	-	967.74
Human Resources	6.00	6.12%	5,806.46	-	5,806.46	1,399.31	7,205.77
Facilities	5.00	5.10%	4,838.72	-	4,838.72	1,166.09	6,004.81
Information Technology	10.00	10.20%	9,677.44	-	9,677.44	2,332.18	12,009.62
Finance Department	10.00	10.20%	9,677.44	-	9,677.44	2,332.18	12,009.62
Corporation Counsel	3.00	3.06%	2,903.23	-	2,903.23	699.65	3,602.88
Clerk of Courts	1.00	1.02%	967.74	-	967.74	233.22	1,200.96
Family Court Commissioner	1.00	1.02%	967.74	-	967.74	233.22	1,200.96
Sheriff's Office	2.00	2.04%	1,935.49	-	1,935.49	466.44	2,401.92
Child Support	1.00	1.02%	967.74	-	967.74	233.22	1,200.96
Health & Human Services	8.00	8.16%	7,741.95	-	7,741.95	1,865.74	9,607.69
Clearview	3.00	3.06%	2,903.23	-	2,903.23	699.65	3,602.88
County Clerk	1.00	1.02%	967.74	-	967.74	233.22	1,200.96
Veterans Service	10.00	10.20%	9,677.44	-	9,677.44	2,332.18	12,009.62
Courts & Judicial	3.00	3.06%	2,903.23	-	2,903.23	699.65	3,602.88
District Attorney/Victim Witness	1.00	1.02%	967.74	-	967.74	233.22	1,200.96
Jail	2.00	2.04%	1,935.49	-	1,935.49	466.44	2,401.92
Medical Examiner	2.00	2.04%	1,935.49	-	1,935.49	466.44	2,401.92
Emergency Management	1.00	1.02%	967.74	-	967.74	233.22	1,200.96
Highway & Airport	12.00	12.24%	11,612.92	-	11,612.92	2,798.62	14,411.54
Land Resources & Parks	1.00	1.02%	967.74	-	967.74	233.22	1,200.96
Register of Deeds	2.00	2.04%	1,935.49	-	1,935.49	466.44	2,401.92
Land & Water Conservation	1.00	1.02%	967.74	-	967.74	233.22	1,200.96
UW Extension	8.00	8.16%	7,741.95	-	7,741.95	1,865.74	9,607.69
County Library System	1.00	1.02%	967.74	-	967.74	233.22	1,200.96
Total	98.00	100.00%	\$ 94,838.87	\$ -	\$ 94,838.87	\$ 22,155.72	\$ 116,994.58

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2024

Allocation Source: County Administrator Effort Analysis

DEPARTMENT 6

FISCAL 2024

DODGE COUNTY, WISCONSIN COUNTY ADMINISTRATOR FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Budget Development & Oversight

Total 1st Tier Allocation \$ 78,893.15
Total 2nd Tier Allocation 18,430.57

Total Allocated Cost \$ 97,323.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	2.00	2.00%	1,577.86	-	1,577.86	-	1,577.86
County Treasurer	1.00	1.00%	788.93	-	788.93	-	788.93
Human Resources	2.00	2.00%	1,577.86	-	1,577.86	380.01	1,957.87
Facilities	2.00	2.00%	1,577.86	-	1,577.86	380.01	1,957.87
Information Technology	5.00	5.00%	3,944.66	-	3,944.66	950.03	4,894.69
Finance Department	10.00	10.00%	7,889.32	-	7,889.32	1,900.06	9,789.37
Corporation Counsel	1.00	1.00%	788.93	-	788.93	190.01	978.94
Clerk of Courts	1.00	1.00%	788.93	-	788.93	190.01	978.94
Family Court Commissioner	1.00	1.00%	788.93	-	788.93	190.01	978.94
Sheriff's Office	2.00	2.00%	1,577.86	-	1,577.86	380.01	1,957.87
Child Support	2.00	2.00%	1,577.86	-	1,577.86	380.01	1,957.87
Health & Human Services	8.00	8.00%	6,311.45	-	6,311.45	1,520.05	7,831.50
Clearview	3.00	3.00%	2,366.79	-	2,366.79	570.02	2,936.81
County Clerk	1.00	1.00%	788.93	-	788.93	190.01	978.94
Veterans Service	5.00	5.00%	3,944.66	-	3,944.66	950.03	4,894.69
Courts & Judicial	1.00	1.00%	788.93	-	788.93	190.01	978.94
District Attorney/Victim Witness	1.00	1.00%	788.93	-	788.93	190.01	978.94
Jail	1.00	1.00%	788.93	-	788.93	190.01	978.94
Medical Examiner	1.00	1.00%	788.93	-	788.93	190.01	978.94
Emergency Management	1.00	1.00%	788.93	-	788.93	190.01	978.94
Highway & Airport	20.00	20.00%	15,778.63	-	15,778.63	3,800.12	19,578.75
Land Resources & Parks	1.00	1.00%	788.93	-	788.93	190.01	978.94
Register of Deeds	1.00	1.00%	788.93	-	788.93	190.01	978.94
Land & Water Conservation	1.00	1.00%	788.93	-	788.93	190.01	978.94
UW Extension	5.00	5.00%	3,944.66	-	3,944.66	950.03	4,894.69
County Library System	2.00	2.00%	1,577.86	-	1,577.86	380.01	1,957.87
Worker's Compensation	2.00	2.00%	1,577.86	-	1,577.86	380.01	1,957.87
Health Insurance	10.00	10.00%	7,889.32	-	7,889.32	1,900.06	9,789.37
Dental Insurance	5.00	5.00%	3,944.66	-	3,944.66	950.03	4,894.69
County Board	1.00	1.00%	788.93	-	788.93	190.01	978.94
All Other Departments	1.00	1.00%	788.93	-	788.93	190.01	978.94
Total	100.00	100.00%	\$ 78,893.15	\$ -	\$ 78,893.15	\$ 18,430.57	\$ 97,323.72

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2024

Allocation Source: County Administrator Effort Analysis

DEPARTMENT 6
FISCAL 2024

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Risk Management

Total 1st Tier Allocation \$ 45,548.81
Total 2nd Tier Allocation 10,640.85

Total Allocated Cost **\$ 56,189.66**

	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%	45,548.81	-	45,548.81	-	45,548.81
All Other Departments		0.00%	-	-	-	10,640.85	10,640.85
Total	100.00	100.00%	\$ 45,548.81	\$ -	\$ 45,548.81	\$ 10,640.85	\$ 56,189.66

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2024 Employee Personnel Activity Reports

DEPARTMENT 6
FISCAL 2024

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administrator

Grantee Department	Total	Department Admin & Oversight	Budget Development & Oversight	Risk Management
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	3,513.35	1,935.49	1,577.86	-
Insurance/Risk Management	45,548.81	-	-	45,548.81
County Treasurer	1,756.68	967.74	788.93	-
County Administrator	-	-	-	-
Human Resources	9,163.64	7,205.77	1,957.87	-
Facilities	7,962.68	6,004.81	1,957.87	-
Information Technology	16,904.30	12,009.62	4,894.69	-
Finance Department	21,798.99	12,009.62	9,789.37	-
Corporation Counsel	4,581.82	3,602.88	978.94	-
Clerk of Courts	2,179.90	1,200.96	978.94	-
Family Court Commissioner	2,179.90	1,200.96	978.94	-
Sheriff's Office	4,359.80	2,401.92	1,957.87	-
Child Support	3,158.84	1,200.96	1,957.87	-
Health & Human Services	17,439.19	9,607.69	7,831.50	-
Clearview	6,539.70	3,602.88	2,936.81	-
County Clerk	2,179.90	1,200.96	978.94	-
Veterans Service	16,904.30	12,009.62	4,894.69	-
Courts & Judicial	4,581.82	3,602.88	978.94	-
Register in Probate	-	-	-	-
Family Court Services	-	-	-	-
District Attorney/Victim Witness	2,179.90	1,200.96	978.94	-
Jail	3,380.86	2,401.92	978.94	-
Patrol Services	-	-	-	-
Medical Examiner	3,380.86	2,401.92	978.94	-
Emergency Management	2,179.90	1,200.96	978.94	-
Highway & Airport	33,990.29	14,411.54	19,578.75	-
Land Resources & Parks	2,179.90	1,200.96	978.94	-
Register of Deeds	3,380.86	2,401.92	978.94	-
Land & Water Conservation	2,179.90	1,200.96	978.94	-
UW Extension	14,502.38	9,607.69	4,894.69	-
County Library System	3,158.84	1,200.96	1,957.87	-
Worker's Compensation	1,957.87	-	1,957.87	-
Health Insurance	9,789.37	-	9,789.37	-
Dental Insurance	4,894.69	-	4,894.69	-
County Board	978.94	-	978.94	-
All Other Departments	11,619.79	-	978.94	10,640.85
Total	\$ 270,507.97	\$ 116,994.58	\$ 97,323.72	\$ 56,189.66

**DEPARTMENT 7
FISCAL 2024**

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 2024.
- **Workers Comp Insurance Administration**: Costs related to the management of the County's workers compensation insurance program have been identified based on staff completed Personnel Activity Reports. As the County is self-insured, there are no expenses other than wages and fringe benefits included in the allocation. The resulting salaries and fringe benefits have been subsequently offset against allocated costs, leaving only indirect costs.
- **Dental Insurance Administration**: Costs related to the management of the County's dental insurance program have been identified based on staff completed Personnel Activity Reports. As the County is self-insured, there are no expenses other than wages and fringe benefits included in the allocation. The resulting salaries and fringe benefits have been subsequently offset against allocated costs, leaving only indirect costs.

DEPARTMENT 7 continued
FISCAL 2024

DODGE COUNTY, WISCONSIN

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

- **Department Specific:** Costs related to dedicated support and other special projects have been identified based on staff completed Personnel Activity Reports. Costs are allocated directly to benefiting departments based on 2024 activity.
- **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 2024

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	\$ 415,393.87	\$ 5,690.90	\$ 247,574.75	\$ 31,902.25
Fringe Benefits	144,099.67	1,974.17	85,883.40	11,066.85
Drug Alcohol Test Fee	90.00	-	90.00	-
Bio Screen No Show	648.00	-	648.00	-
Background Checks	216.00	-	216.00	-
Legal Services	20,904.32	-	20,904.32	-
Professional Services	9,925.00	-	4,675.00	-
Recruitment Services	1,032.40	-	1,032.40	-
Employee Assistance Program	16,590.00	-	16,590.00	-
Phone	94.62	-	94.62	-
Computer Maint License Repair	2,214.43	-	2,214.43	-
Admin Fees	42,802.00			
Flex Spending Administration	942.50	-	942.50	-
COBRA Secure Fees	6,042.96	-	6,042.96	-
Postage Parcel Delivery	236.96	-	236.96	-
Purchased Services	286.40	-	286.40	-
Office Supplies & Small Equipment	868.44	-	868.44	-
Computer Equipment	2,263.00	-	2,263.00	-
Membership Dues	1,510.00	-	1,510.00	-
Conference Registration Fees	210.00	-	210.00	-
Advertising	175.00	-	175.00	-
Mileage	50.92	-	50.92	-
Meals	14.00	-	14.00	-
Lodging	206.00	-	206.00	-
Operating Supplies	4,030.17	-	4,030.17	-
Employee Bond Premium	49.86	-	49.86	-
Excess Insurance	80,411.00			
General Liability Insurance	1,141.68	-	1,141.68	-
Insured Claims Paid	512,027.88			
Claims PD Legal	9,929.86			
Claims PD Medical	199,119.08			
Claims PD Wages Permanent	61,425.29			
Claims PD Other	25,834.72			
Claims PD Wages Temp	21,605.36			
PD Claims Recovered	(16,294.45)			
Actuarial Reserve Claims	(222,303.22)			
Workers Comp SPL Assessment	3,818.72			

DEPARTMENT 7
FISCAL 2024

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Human Resources Administration	Health Insurance Administration
Total Expenditures	\$ 1,347,612.44	\$ 7,665.06	\$ 397,950.81	\$ 42,969.10
Cost Adjustments:				
Property Tax Revenue	(684,120.00)	-	-	-
Other Public Charges	(52.61)	-	(52.61)	-
Employee Dental Premium	(67,213.44)	-	-	-
COBRA Premium	(8,961.79)	-	-	-
Dept Charge Insurance	(464,058.88)	-	-	-
Dept Charges Workers Comp	(291,309.20)	-	-	-
Dept Charges Temp Wages	(21,605.36)	-	-	-
Donation Revenue	(3,799.00)	-	(3,799.00)	-
Rebates	(141.90)	-	(141.90)	-
Intrafund Trans In	(2,071.39)	-	(2,071.39)	-
Total Cost Adjustments	\$ (1,543,333.57)	\$ -	\$ (6,064.90)	\$ -
General & Administrative Allocation	(0.00)	(7,665.06)	4,631.83	596.85
Disallowed / Capitalized	813,642.43	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	20,297.78	-	13,106.02	1,415.13
Equipment Depreciation	1,060.92	-	685.02	73.97
Audit and Consulting Services	1,402.11	-	905.32	97.75
Insurance/Risk Management	0.24	-	0.15	0.02
County Treasurer	820.90	-	530.04	57.23
County Administrator	7,384.32	-	4,767.97	514.83
Total 1st Allocation	30,966.27	-	19,994.53	2,158.93
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-

DEPARTMENT 7
FISCAL 2024

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Human Resources Administration	Health Insurance Administration
Total 1st Tier Allocation	648,887.57	-	416,512.27	45,724.89
2nd Allocation				
Building Depreciation	7.26	-	4.69	0.51
Equipment Depreciation	0.07	-	0.05	0.00
Audit and Consulting Services	452.13	-	291.94	31.52
Insurance/Risk Management	77.21	-	49.85	5.38
County Treasurer	78.10	-	50.43	5.45
County Administrator	1,779.32	-	1,148.88	124.05
Human Resources	2,452.26	-	1,583.40	170.97
Facilities	26,361.80	-	17,021.49	1,837.91
Information Technology	289,585.49	-	186,981.71	20,189.52
Finance Department	4,644.69	-	2,999.02	323.82
Corporation Counsel	9,343.92	-	6,033.25	651.45
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	334,782.27	-	216,164.70	23,340.58
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 334,782.27	\$ -	\$ 216,164.70	\$ 23,340.58
Total Incoming Costs	365,748.54	-	236,159.23	25,499.51
Total Allocated Cost	\$ 983,669.84	\$ -	\$ 632,676.97	\$ 69,065.47

DEPARTMENT 7
FISCAL 2024

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	Department Specific	General Government
Expenditures:				
Salaries & Wages	\$ 11,132.56	\$ 12,960.29	\$ 106,133.13	\$ -
Fringe Benefits	3,861.87	4,495.91	36,817.47	-
Drug Alcohol Test Fee	-	-	-	-
Bio Screen No Show	-	-	-	-
Background Checks	-	-	-	-
Legal Services	-	-	-	-
Professional Services	5,250.00	-	-	-
Recruitment Services	-	-	-	-
Employee Assistance Program	-	-	-	-
Phone	-	-	-	-
Computer Maint License Repair	-	-	-	-
Admin Fees	11,500.00	31,302.00	-	-
Flex Spending Administration	-	-	-	-
COBRA Secure Fees	-	-	-	-
Postage Parcel Delivery	-	-	-	-
Purchased Services	-	-	-	-
Office Supplies & Small Equipment	-	-	-	-
Computer Equipment	-	-	-	-
Membership Dues	-	-	-	-
Conference Registration Fees	-	-	-	-
Advertising	-	-	-	-
Mileage	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Operating Supplies	-	-	-	-
Employee Bond Premium	-	-	-	-
Excess Insurance	80,411.00	-	-	-
General Liability Insurance	-	-	-	-
Insured Claims Paid	-	512,027.88	-	-
Claims PD Legal	9,929.86	-	-	-
Claims PD Medical	199,119.08	-	-	-
Claims PD Wages Permanent	61,425.29	-	-	-
Claims PD Other	25,834.72	-	-	-
Claims PD Wages Temp	21,605.36	-	-	-
PD Claims Recovered	(16,294.45)	-	-	-
Actuarial Reserve Claims	(222,976.00)	672.78	-	-
Workers Comp SPL Assessment	3,818.72	-	-	-

DEPARTMENT 7
FISCAL 2024

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	Department Specific	General Government
Total Expenditures	\$ 194,618.01	\$ 561,458.86	\$ 142,950.60	\$ -
Cost Adjustments:				
Property Tax Revenue	-	-	-	(684,120.00)
Other Public Charges	-	-	-	-
Employee Dental Premium	-	(67,213.44)	-	-
COBRA Premium	-	(8,961.79)	-	-
Dept Charge Insurance	-	(464,058.88)	-	-
Dept Charges Workers Comp	(291,309.20)	-	-	-
Dept Charges Temp Wages	(21,605.36)	-	-	-
Donation Revenue	-	-	-	-
Rebates	-	-	-	-
Intrafund Trans In	-	-	-	-
Total Cost Adjustments	\$ (312,914.56)	\$ (540,234.11)	\$ -	\$ (684,120.00)
General & Administrative Allocation	208.28	242.47	1,985.63	-
Disallowed / Capitalized	133,290.98	(3,768.55)	-	684,120.00
Incoming Costs				
1st Allocation				
Building Depreciation	493.82	574.90	4,707.90	-
Equipment Depreciation	25.81	30.05	246.07	-
Audit and Consulting Services	34.11	39.71	325.21	-
Insurance/Risk Management	0.01	0.01	0.06	-
County Treasurer	19.97	23.25	190.40	-
County Administrator	179.65	209.15	1,712.73	-
Total 1st Allocation	753.38	877.06	7,182.37	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-

DEPARTMENT 7
FISCAL 2024

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	Department Specific	General Government
Total 1st Tier Allocation	15,956.08	18,575.73	152,118.60	-
2nd Allocation				
Building Depreciation	0.18	0.21	1.68	-
Equipment Depreciation	0.00	0.00	0.02	-
Audit and Consulting Services	11.00	12.81	104.87	-
Insurance/Risk Management	1.88	2.19	17.91	-
County Treasurer	1.90	2.21	18.12	-
County Administrator	43.29	50.40	412.70	-
Human Resources	59.66	69.46	568.78	-
Facilities	641.35	746.65	6,114.40	-
Information Technology	7,045.30	8,201.99	67,166.96	-
Finance Department	113.00	131.55	1,077.30	-
Corporation Counsel	227.33	264.65	2,167.24	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	8,144.89	9,482.11	77,649.98	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 8,144.89	\$ 9,482.11	\$ 77,649.98	\$ -
Total Incoming Costs	8,898.27	10,359.18	84,832.35	-
Total Allocated Cost	\$ 24,100.97	\$ 28,057.85	\$ 229,768.58	\$ -

DEPARTMENT 7

FISCAL 2024

DODGE COUNTY, WISCONSIN

HUMAN RESOURCES

FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Human Resources Administration

Total 1st Tier Allocation \$ 416,512.27
Total 2nd Tier Allocation 216,164.70

Total Allocated Cost \$ 632,676.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	6	0.58%	2,435.74	-	2,435.74	-	2,435.74
County Administrator	2	0.19%	811.91	-	811.91	-	811.91
Human Resources	5	0.49%	2,029.79	-	2,029.79	-	2,029.79
Facilities	22	2.14%	8,931.06	-	8,931.06	4,694.59	13,625.66
Information Technology	12	1.17%	4,871.49	-	4,871.49	2,560.69	7,432.18
Finance Department	5	0.49%	2,029.79	-	2,029.79	1,066.95	3,096.74
Corporation Counsel	10	0.97%	4,059.57	-	4,059.57	2,133.91	6,193.48
Clerk of Courts	24	2.34%	9,742.98	-	9,742.98	5,121.37	14,864.35
Family Court Commissioner	1	0.10%	405.96	-	405.96	213.39	619.35
Sheriff's Office	51	4.97%	20,703.83	-	20,703.83	10,882.92	31,586.75
Child Support	15	1.46%	6,089.36	-	6,089.36	3,200.86	9,290.22
Health & Human Services	190	18.52%	77,131.90	-	77,131.90	40,544.22	117,676.12
Clearview	342	33.33%	138,837.42	-	138,837.42	72,979.59	211,817.02
County Clerk	4	0.39%	1,623.83	-	1,623.83	853.56	2,477.39
Veterans Service	2	0.19%	811.91	-	811.91	426.78	1,238.70
Courts & Judicial	6	0.58%	2,435.74	-	2,435.74	1,280.34	3,716.09
Register in Probate	2	0.19%	811.91	-	811.91	426.78	1,238.70
Family Court Services	3	0.29%	1,217.87	-	1,217.87	640.17	1,858.04
District Attorney/Victim Witness	14	1.36%	5,683.40	-	5,683.40	2,987.47	8,670.87
Jail	115	11.21%	46,685.10	-	46,685.10	24,539.92	71,225.02
Patrol Services	46	4.48%	18,674.04	-	18,674.04	9,815.97	28,490.01
Medical Examiner	6	0.58%	2,435.74	-	2,435.74	1,280.34	3,716.09
Emergency Management	16	1.56%	6,495.32	-	6,495.32	3,414.25	9,909.57
Highway & Airport	84	8.19%	34,100.42	-	34,100.42	17,924.81	52,025.23
Land Resources & Parks	26	2.53%	10,554.89	-	10,554.89	5,548.16	16,103.05
Register of Deeds	4	0.39%	1,623.83	-	1,623.83	853.56	2,477.39
Land & Water Conservation	6	0.58%	2,435.74	-	2,435.74	1,280.34	3,716.09
UW Extension	4	0.39%	1,623.83	-	1,623.83	853.56	2,477.39
County Library System	1	0.10%	405.96	-	405.96	213.39	619.35
Worker's Compensation	1	0.10%	405.96	-	405.96	213.39	619.35
Health Insurance	1	0.10%	405.96	-	405.96	213.39	619.35
Total	1,026	100.00%	\$ 416,512.27	\$ -	\$ 416,512.27	\$ 216,164.70	\$ 632,676.97

Allocation Basis: Total Number of Employees by Department During 2024, Excluding County Board

Allocation Source: County Human Resources Records & Reports

DEPARTMENT 7
FISCAL 2024

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Health Insurance Administration

Total 1st Tier Allocation \$ 45,724.89
Total 2nd Tier Allocation 23,340.58

Total Allocated Cost \$ 69,065.47

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	71,213.76	0.96%	438.41	-	438.41	-	438.41
County Administrator	20,279.47	0.27%	124.85	-	124.85	-	124.85
Human Resources	68,625.15	0.92%	422.48	-	422.48	-	422.48
Facilities	265,841.68	3.58%	1,636.60	-	1,636.60	853.82	2,490.43
Information Technology	192,776.96	2.60%	1,186.79	-	1,186.79	619.16	1,805.95
Finance Department	72,227.74	0.97%	444.66	-	444.66	231.98	676.64
Corporation Counsel	38,870.86	0.52%	239.30	-	239.30	124.84	364.15
Clerk of Courts	108,600.60	1.46%	668.58	-	668.58	348.80	1,017.38
Family Court Commissioner	7,014.88	0.09%	43.19	-	43.19	22.53	65.72
Sheriff's Office	438,336.44	5.90%	2,698.54	-	2,698.54	1,407.84	4,106.37
Child Support	105,039.96	1.41%	646.66	-	646.66	337.36	984.02
Health & Human Services	1,518,310.96	20.44%	9,347.20	-	9,347.20	4,876.47	14,223.66
Clearview	1,665,058.60	22.42%	10,250.62	-	10,250.62	5,347.79	15,598.41
County Clerk	31,647.11	0.43%	194.83	-	194.83	101.64	296.47
Courts & Judicial	64,198.88	0.86%	395.23	-	395.23	206.19	601.42
Register in Probate	17,803.44	0.24%	109.60	-	109.60	57.18	166.78
Family Court Services	35,606.88	0.48%	219.21	-	219.21	114.36	333.57
District Attorney/Victim Witness	134,415.90	1.81%	827.51	-	827.51	431.71	1,259.22
Jail	790,355.70	10.64%	4,865.68	-	4,865.68	2,538.44	7,404.12
Patrol Services	399,462.51	5.38%	2,459.22	-	2,459.22	1,282.98	3,742.20
Medical Examiner	24,924.72	0.34%	153.44	-	153.44	80.05	233.50
Emergency Management	42,451.91	0.57%	261.35	-	261.35	136.35	397.69
Highway & Airport	936,310.59	12.61%	5,764.22	-	5,764.22	3,007.22	8,771.43
Land Resources & Parks	270,315.42	3.64%	1,664.15	-	1,664.15	868.19	2,532.34
Register of Deeds	42,728.16	0.58%	263.05	-	263.05	137.23	400.28
Land & Water Conservation	39,167.28	0.53%	241.13	-	241.13	125.80	366.92
UW Extension	23,144.40	0.31%	142.48	-	142.48	74.33	216.82
Dental Insurance	2,588.49	0.03%	15.94	-	15.94	8.31	24.25
Total	7,427,318.45	100.00%	\$ 45,724.89	\$ -	\$ 45,724.89	\$ 23,340.58	\$ 69,065.47

Allocation Basis: County Share of Health Insurance Premiums Paid by Department During 2024

Allocation Source: County Finance Department Records and Reports

DEPARTMENT 7
FISCAL 2024

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Workers Comp Administration

Total 1st Tier Allocation	\$ 15,956.08
Total 2nd Tier Allocation	<u>8,144.89</u>
Total Allocated Cost	\$ 24,100.97

	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%	15,956.08	-	15,956.08	8,144.89	24,100.97
Total	100.00	100.00%	\$ 15,956.08	\$ -	\$ 15,956.08	\$ 8,144.89	\$ 24,100.97

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2024 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2024

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Dental Insurance Administration

Total 1st Tier Allocation \$ 18,575.73
Total 2nd Tier Allocation 9,482.11

Total Allocated Cost **\$ 28,057.85**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Dental Insurance	100.00	100.00%	18,575.73	-	18,575.73	9,482.11	28,057.85
Total	100.00	100.00%	\$ 18,575.73	\$ -	\$ 18,575.73	\$ 9,482.11	\$ 28,057.85

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2024 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2024

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Department Specific

Total 1st Tier Allocation \$ 152,118.60
 Total 2nd Tier Allocation 77,649.98

 Total Allocated Cost \$ 229,768.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Clearview	100.00	100.00%	152,118.60	-	152,118.60	77,649.98	229,768.58
Total	100.00	100.00%	\$ 152,118.60	\$ -	\$ 152,118.60	\$ 77,649.98	\$ 229,768.58

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2024 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2024

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	2,874.16	2,435.74	438.41	-	-
County Administrator	936.76	811.91	124.85	-	-
Human Resources	2,452.26	2,029.79	422.48	-	-
Facilities	16,116.08	13,625.66	2,490.43	-	-
Information Technology	9,238.13	7,432.18	1,805.95	-	-
Finance Department	3,773.38	3,096.74	676.64	-	-
Corporation Counsel	6,557.63	6,193.48	364.15	-	-
Clerk of Courts	15,881.73	14,864.35	1,017.38	-	-
Family Court Commissioner	685.06	619.35	65.72	-	-
Sheriff's Office	35,693.12	31,586.75	4,106.37	-	-
Child Support	10,274.24	9,290.22	984.02	-	-
Health & Human Services	131,899.78	117,676.12	14,223.66	-	-
Clearview	227,415.42	211,817.02	15,598.41	-	-
County Clerk	2,773.86	2,477.39	296.47	-	-
Veterans Service	1,238.70	1,238.70	-	-	-
Courts & Judicial	4,317.51	3,716.09	601.42	-	-
Register in Probate	1,405.48	1,238.70	166.78	-	-
Family Court Services	2,191.61	1,858.04	333.57	-	-
District Attorney/Victim Witness	9,930.09	8,670.87	1,259.22	-	-
Jail	78,629.14	71,225.02	7,404.12	-	-
Patrol Services	32,232.21	28,490.01	3,742.20	-	-
Medical Examiner	3,949.58	3,716.09	233.50	-	-
Emergency Management	10,307.26	9,909.57	397.69	-	-
Highway & Airport	60,796.67	52,025.23	8,771.43	-	-
Land Resources & Parks	18,635.39	16,103.05	2,532.34	-	-
Register of Deeds	2,877.67	2,477.39	400.28	-	-
Land & Water Conservation	4,083.01	3,716.09	366.92	-	-
UW Extension	2,694.21	2,477.39	216.82	-	-
County Library System	619.35	619.35	-	-	-
Worker's Compensation	619.35	619.35	-	24,100.97	-
Health Insurance	619.35	619.35	-	-	-
Dental Insurance	24.25	-	24.25	-	28,057.85
County Board	-	-	-	-	-
All Other Departments	-	-	-	-	-
Total	\$ 701,742.44	\$ 632,676.97	\$ 69,065.47	\$ 24,100.97	\$ 28,057.85

DEPARTMENT 7
FISCAL 2024

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Department Specific
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	-
Health & Human Services	-
Clearview	229,768.58
County Clerk	-
Veterans Service	-
Courts & Judicial	-
Register in Probate	-
Family Court Services	-
District Attorney/Victim Witness	-
Jail	-
Patrol Services	-
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	\$ 229,768.58

DEPARTMENT 8
FISCAL 2024

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.
- **Miscellaneous Properties:** Costs associated with personnel related expenses are allocated directly to benefiting departments.
- **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 2024

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	\$ 1,205,360.72	\$ 1,205,360.72	\$ -	\$ -
Fringe Benefits	490,832.92	490,832.92	-	-
Drug Alcohol Test Fee	180.00	45.00	135.00	-
Water	42,984.67	-	1,269.61	808.55
Fire Protection	27,686.15	-	2,400.00	1,976.15
Electricity	678,082.40	-	90,228.83	44,435.61
Sewer	141,350.91	-	4,051.66	3,419.46
Natural LP Gas	316,471.88	-	45,946.93	9,311.55
Phone	5,624.90	-	5,094.41	-
Refuse Collection	35,014.63	-	4,547.12	4,106.09
Laundry	3,059.57	-	479.64	-
Build Equip Maint Service	212,312.52	-	49,788.75	18,586.34
Ground Maintenance & Repair	78,011.50	-	9,555.62	-
Vehicle Maintenance	1,100.46	-	1,100.46	-
Computer Maint License Repair	2,995.70	-	2,995.70	-
Postage Parcel Delivery	68.59	49.94	18.65	-
Contractual Services	35,700.00	-	-	-
Office Supplies & Small Equipment	5,712.00	-	3,826.61	631.94
Computer Equipment	3,089.42	963.00	2,126.42	-
Furniture & Furnishings	6,285.00	-	-	-
Conference Registration Fees	640.00	-	640.00	-
Education and Training	36.00	-	36.00	-
Advertising	156.30	-	156.30	-
Meals	174.72	174.72	-	-
Lodging	786.40	-	786.40	-
Fuel	4,182.43	-	12.00	-
Operating Supplies	4,850.44	-	-	496.00
Motor Vehicle Parts	65.60	-	65.60	-
Building and Equip Repair	95,785.89	93.87	8,407.36	7,118.98
Household Janitorial Supplies	78,468.18	-	8,234.23	1,555.62
Co Hwy Dept Services Supplies	15,706.47	-	9,231.44	-
Co. Vehicle Fuel Services	3,367.50	3,367.50	-	-
Building Premium	87,700.52	-	14,841.33	4,955.30
Equipment Vehicle Insurance	286.05	-	286.05	-
Employee Bond Premium	166.20	166.20	-	-
Vehicle Equip Liability Ins	602.63	602.63	-	-

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
General Liability Insurance	3,805.61	3,805.61	-	-
CAP Building Improvement	62,671.94	-	48,082.58	-
CAP Machinery & Equipment	6,800.00	-	-	-
CAP Projects	329,741.05	-	-	-
Total Expenditures	\$ 3,987,917.87	\$ 1,705,462.11	\$ 314,344.70	\$ 97,401.59
Cost Adjustments:				
Property Tax Revenue	(3,475,066.00)	(3,475,066.00)	-	-
Sale of County Property	(6,500.00)	(6,500.00)	-	-
Ins Recoveries Law Enforcement	(140,010.90)	-	-	-
Misc Revenue	(18,909.55)	-	(167.20)	-
Rebates	(4,410.39)	(4,410.39)	-	-
Canteen Revenue	(23.20)	-	(23.20)	-
Intrafund Transfer In	(358,354.00)	-	-	-
Wage & Benefits Adjustment	(1,696,193.64)	(1,696,193.64)	-	-
Salary & Fringe Benefits Allocation	1,696,193.64	-	244,651.49	42,594.06
Total Cost Adjustments	\$ (4,003,274.04)	\$ (5,182,170.03)	\$ 244,461.09	\$ 42,594.06
General & Administrative Allocation	(0.00)	1,641.92	(230.69)	(57.77)
Disallowed / Capitalized	3,434,207.01	3,475,066.00	(48,082.58)	-
Incoming Costs				
1st Allocation				
Building Depreciation	77,856.06	-	11,229.61	1,955.09
Equipment Depreciation	179,966.17	9,705.96	5,774.29	1,148.36
Audit and Consulting Services	2,748.22	-	396.39	69.01
Insurance/Risk Management	18.60	0.94	3.13	0.88
County Treasurer	2,235.30	-	322.41	56.13
County Administrator	6,416.58	-	925.50	161.13
Human Resources	10,567.67	-	1,524.23	265.37
Total 1st Allocation	279,808.60	9,706.89	20,175.58	3,655.96

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
General & Administrative Allocation	(0.00)	(9,706.89)	1,400.08	243.76
Total 1st Tier Allocation	\$ 3,698,659.44	\$ -	\$ 532,068.18	\$ 143,837.60
2nd Allocation				
Building Depreciation	27.84	-	4.02	0.70
Equipment Depreciation	12.09	0.65	0.39	0.08
Audit and Consulting Services	832.89	-	120.13	20.92
Insurance/Risk Management	5,997.96	301.80	1,010.21	282.38
County Treasurer	208.70	-	30.10	5.24
County Administrator	1,546.10	-	223.00	38.83
Human Resources	5,548.42	-	800.28	139.33
Facilities	130,014.12	-	18,752.66	3,264.86
Information Technology	159,963.72	91,148.26	21,431.21	-
Finance Department	15,852.14	-	2,286.44	398.07
Corporation Counsel	13,156.28	-	1,897.60	330.37
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	2,016.36	-	290.83	50.63
Total 2nd Allocation	335,176.60	91,450.71	46,846.88	4,531.40
General & Administrative Allocation	(0.00)	(91,450.71)	13,190.45	2,296.47
Total 2nd Tier Allocation	\$ 335,176.60	\$ -	\$ 60,037.33	\$ 6,827.87
Total Incoming Costs	614,985.20	-	81,612.98	10,727.59
Total Allocated Cost	\$ 4,033,836.04	\$ -	\$ 592,105.50	\$ 150,665.47

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Miscellaneous Properties	Courts Building	Corrections Building
Expenditures:				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-
Drug Alcohol Test Fee	-	-	-	-
Water	5,435.16	-	4,534.66	30,347.38
Fire Protection	9,174.00	-	5,097.60	7,646.40
Electricity	121,665.90	-	166,256.30	249,303.48
Sewer	16,159.00	-	22,441.99	92,848.17
Natural LP Gas	85,246.14	-	66,205.41	99,308.10
Phone	-	-	-	530.49
Refuse Collection	6,786.15	-	5,298.68	14,276.59
Laundry	895.46	-	543.93	1,140.54
Build Equip Maint Service	46,118.06	-	35,679.31	55,586.57
Ground Maintenance & Repair	26,479.29	-	21,657.25	19,519.36
Vehicle Maintenance	-	-	-	-
Computer Maint License Repair	-	-	-	-
Postage Parcel Delivery	-	-	-	-
Contractual Services	35,700.00	-	-	-
Office Supplies & Small Equipment	222.21	-	-	1,021.25
Computer Equipment	-	-	-	-
Furniture & Furnishings	-	-	6,285.00	-
Conference Registration Fees	-	-	-	-
Education and Training	-	-	-	-
Advertising	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Fuel	364.72	-	-	3,805.71
Operating Supplies	3,712.84	-	145.60	496.00
Motor Vehicle Parts	-	-	-	-
Building and Equip Repair	6,524.30	-	29,321.71	43,049.65
Household Janitorial Supplies	10,390.15	-	12,690.34	45,183.22
Co Hwy Dept Services Supplies	1,545.80	-	222.20	4,707.03
Co. Vehicle Fuel Services	-	-	-	-
Building Premium	7,160.10	-	19,420.87	36,351.13
Equipment Vehicle Insurance	-	-	-	-
Employee Bond Premium	-	-	-	-
Vehicle Equip Liability Ins	-	-	-	-

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Miscellaneous Properties	Courts Building	Corrections Building
General Liability Insurance	-	-	-	-
CAP Building Improvement	-	-	-	14,589.36
CAP Machinery & Equipment	6,800.00	-	-	-
CAP Projects	(35,700.00)	-	-	365,441.05
Total Expenditures	\$ 354,679.28	\$ -	\$ 395,800.85	\$ 1,085,151.48
Cost Adjustments:				
Property Tax Revenue	-	-	-	-
Sale of County Property	-	-	-	-
Ins Recoveries Law Enforcement	-	-	-	(140,010.90)
Misc Revenue	-	-	(17,464.70)	(1,277.65)
Rebates	-	-	-	-
Canteen Revenue	-	-	-	-
Intrafund Transfer In	-	-	(7,913.00)	(350,441.00)
Wage & Benefits Adjustment	-	-	-	-
Salary & Fringe Benefits Allocation	287,162.22	2,568.25	177,699.31	905,982.00
Total Cost Adjustments	\$ 287,162.22	\$ 2,568.25	\$ 152,321.61	\$ 414,252.45
General & Administrative Allocation	(264.88)	(1.06)	(236.67)	(821.71)
Disallowed / Capitalized	28,900.00	-	7,913.00	(29,589.41)
Incoming Costs				
1st Allocation				
Building Depreciation	13,180.88	117.88	8,156.48	41,584.99
Equipment Depreciation	5,030.89	-	158,306.67	-
Audit and Consulting Services	465.27	4.16	287.91	1,467.90
Insurance/Risk Management	1.48	-	0.62	7.53
County Treasurer	378.43	3.38	234.18	1,193.93
County Administrator	1,086.31	9.72	672.22	3,427.27
Human Resources	1,789.08	16.00	1,107.11	5,644.47
Total 1st Allocation	21,932.35	151.15	168,765.19	53,326.08

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Miscellaneous Properties	Courts Building	Corrections Building
General & Administrative Allocation	1,643.36	14.70	1,016.93	5,184.71
Total 1st Tier Allocation	\$ 694,052.33	\$ 2,733.03	\$ 725,580.91	\$ 1,527,503.60
2nd Allocation				
Building Depreciation	4.71	0.04	2.92	14.87
Equipment Depreciation	0.34	-	10.63	-
Audit and Consulting Services	141.01	1.26	87.26	444.87
Insurance/Risk Management	478.15	-	200.92	2,427.55
County Treasurer	35.33	0.32	21.86	111.47
County Administrator	261.75	2.34	161.98	825.81
Human Resources	939.34	8.40	581.27	2,963.56
Facilities	22,011.13	196.86	13,620.74	69,443.99
Information Technology	-	-	-	-
Finance Department	2,683.74	24.00	1,660.73	8,467.05
Corporation Counsel	2,227.33	19.92	1,378.30	7,027.12
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	341.37	3.05	211.24	1,076.99
Total 2nd Allocation	29,124.20	256.19	17,937.85	92,803.27
General & Administrative Allocation	15,482.42	138.47	9,580.70	48,846.25
Total 2nd Tier Allocation	\$ 44,606.62	\$ 394.66	\$ 27,518.55	\$ 141,649.52
Total Incoming Costs	68,182.33	560.51	197,300.67	200,160.31
Total Allocated Cost	\$ 738,658.96	\$ 3,127.70	\$ 753,099.46	\$ 1,669,153.12

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions: Justice Facility

Expenditures:

Salaries & Wages	\$ -
Fringe Benefits	-
Drug Alcohol Test Fee	-
Water	589.31
Fire Protection	1,392.00
Electricity	6,192.28
Sewer	2,430.63
Natural LP Gas	10,453.75
Phone	-
Refuse Collection	-
Laundry	-
Build Equip Maint Service	6,553.49
Ground Maintenance & Repair	799.98
Vehicle Maintenance	-
Computer Maint License Repair	-
Postage Parcel Delivery	-
Contractual Services	-
Office Supplies & Small Equipment	9.99
Computer Equipment	-
Furniture & Furnishings	-
Conference Registration Fees	-
Education and Training	-
Advertising	-
Meals	-
Lodging	-
Fuel	-
Operating Supplies	-
Motor Vehicle Parts	-
Building and Equip Repair	1,270.02
Household Janitorial Supplies	414.62
Co Hwy Dept Services Supplies	-
Co. Vehicle Fuel Services	-
Building Premium	4,971.79
Equipment Vehicle Insurance	-
Employee Bond Premium	-
Vehicle Equip Liability Ins	-

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions: Justice Facility

General Liability Insurance	-
CAP Building Improvement	-
CAP Machinery & Equipment	-
CAP Projects	-

Total Expenditures	\$ 35,077.86
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Cost Adjustments:

Property Tax Revenue	-
Sale of County Property	-
Ins Recoveries Law Enforcement	-
Misc Revenue	-
Rebates	-
Canteen Revenue	-
Intrafund Transfer In	-
Wage & Benefits Adjustment	-
Salary & Fringe Benefits Allocation	35,536.31

Total Cost Adjustments	\$ 35,536.31
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General & Administrative Allocation	(29.14)
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Disallowed / Capitalized	-
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Incoming Costs

1st Allocation

Building Depreciation	1,631.13
Equipment Depreciation	-
Audit and Consulting Services	57.58
Insurance/Risk Management	4.02
County Treasurer	46.83
County Administrator	134.43
Human Resources	221.40

Total 1st Allocation	2,095.39
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DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions: Justice Facility

General & Administrative Allocation 203.37

Total 1st Tier Allocation \$ 72,883.79

2nd Allocation

Building Depreciation 0.58

Equipment Depreciation -

Audit and Consulting Services 17.45

Insurance/Risk Management 1,296.94

County Treasurer 4.37

County Administrator 32.39

Human Resources 116.24

Facilities 2,723.88

Information Technology 47,384.25

Finance Department 332.11

Corporation Counsel 275.63

Clerk of Courts -

Family Court Commissioner -

Sheriff's Office 42.24

Total 2nd Allocation 52,226.09

General & Administrative Allocation 1,915.95

Total 2nd Tier Allocation \$ 54,142.04

Total Incoming Costs 56,440.80

Total Allocated Cost \$ 127,025.83

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Administration Building

Total 1st Tier Allocation \$ 532,068.18
Total 2nd Tier Allocation 60,037.33

Total Allocated Cost \$ 592,105.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,518.00	2.61%	13,865.98	-	13,865.98	-	13,865.98
County Administrator	444.00	0.76%	4,055.66	-	4,055.66	-	4,055.66
Human Resources	2,886.00	4.95%	26,361.80	-	26,361.80	-	26,361.80
Facilities	4,339.00	7.45%	39,634.05	-	39,634.05	-	39,634.05
Information Technology	8,710.00	14.95%	79,560.40	-	79,560.40	-	79,560.40
Finance Department	2,892.00	4.96%	26,416.61	-	26,416.61	-	26,416.61
Corporation Counsel	2,792.00	4.79%	25,503.17	-	25,503.17	4,474.75	29,977.93
County Clerk	1,884.00	3.23%	17,209.16	-	17,209.16	3,019.50	20,228.66
Medical Examiner	1,402.00	2.41%	12,806.39	-	12,806.39	2,246.99	15,053.39
Land Resources & Parks	6,841.00	11.74%	62,488.26	-	62,488.26	10,964.10	73,452.36
Register of Deeds	2,888.00	4.96%	26,380.07	-	26,380.07	4,628.61	31,008.69
Land & Water Conservation	2,125.00	3.65%	19,410.55	-	19,410.55	3,405.75	22,816.29
UW Extension	3,426.00	5.88%	31,294.37	-	31,294.37	5,490.87	36,785.23
County Board	2,849.00	4.89%	26,023.83	-	26,023.83	4,566.11	30,589.94
All Other Departments	13,253.00	22.75%	121,057.86	-	121,057.86	21,240.65	142,298.51
Total	58,249.00	100.00%	\$ 532,068.18	\$ -	\$ 532,068.18	\$ 60,037.33	\$ 592,105.50

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 143,837.60
Total 2nd Tier Allocation 6,827.87

Total Allocated Cost \$ 150,665.47

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	608	2.55%	3,669.11	-	3,669.11	-	3,669.11
Sheriff's Office	4,616	19.37%	27,856.28	-	27,856.28	1,356.93	29,213.21
Jail	18,204	76.38%	109,856.08	-	109,856.08	5,351.30	115,207.38
Emergency Management	407	1.71%	2,456.13	-	2,456.13	119.64	2,575.77
Total	23,835	100.00%	\$ 143,837.60	\$ -	\$ 143,837.60	\$ 6,827.87	\$ 150,665.47

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 694,052.33
Total 2nd Tier Allocation 44,606.62

Total Allocated Cost \$ 738,658.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	9,691	10.29%	71,398.89	-	71,398.89	-	71,398.89
Health & Human Services	54,102	57.43%	398,598.99	(385,056.53)	13,542.46	28,555.46	42,097.92
Clearview	20,278	21.53%	149,399.10	(49,448.64)	99,950.46	10,702.89	110,653.35
Veterans Service	551	0.58%	4,059.52	-	4,059.52	290.82	4,350.34
Medical Examiner	514	0.55%	3,786.92	-	3,786.92	271.29	4,058.21
All Other Departments	9,068	9.63%	66,808.91	(6,800.04)	60,008.87	4,786.16	64,795.03
Total	94,204	100.00%	\$ 694,052.33	\$ (441,305.21)	\$ 252,747.12	\$ 44,606.62	\$ 297,353.75

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 8
FISCAL 2024**

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

Department: Facilities
Function: Miscellaneous Properties

Total 1st Tier Allocation \$ 2,733.03
Total 2nd Tier Allocation 394.66

Total Allocated Cost \$ 3,127.70

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Clearview	2,524.73	98.31%	2,686.72	-	2,686.72	387.97	3,074.70
Highway & Airport	43.52	1.69%	46.31	(43.52)	2.79	6.69	9.48
Total	2,568.25	100.00%	\$ 2,733.03	\$ (43.52)	\$ 2,689.51	\$ 394.66	\$ 3,084.18

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Courts Building

Total 1st Tier Allocation \$ 725,580.91
Total 2nd Tier Allocation 27,518.55

Total Allocated Cost \$ 753,099.46

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	1,350	2.00%	14,503.45	-	14,503.45	-	14,503.45
Information Technology	1,463	2.17%	15,717.45	-	15,717.45	608.26	16,325.71
Clerk of Courts	9,258	13.71%	99,461.46	-	99,461.46	3,849.14	103,310.60
Family Court Commissioner	1,514	2.24%	16,265.35	-	16,265.35	629.47	16,894.82
Sheriff's Office	3,054	4.52%	32,810.03	-	32,810.03	1,269.74	34,079.78
Child Support	5,877	8.70%	63,138.37	-	63,138.37	2,443.44	65,581.81
Courts & Judicial	22,150	32.80%	237,964.07	-	237,964.07	9,209.16	247,173.23
Register in Probate	1,834	2.72%	19,703.21	-	19,703.21	762.51	20,465.72
Family Court Services	1,047	1.55%	11,248.23	-	11,248.23	435.30	11,683.54
District Attorney/Victim Witness	7,414	10.98%	79,650.82	-	79,650.82	3,082.47	82,733.29
All Other Departments	12,577	18.62%	135,118.47	-	135,118.47	5,229.06	140,347.52
Total	67,538	100.00%	\$ 725,580.91	\$ -	\$ 725,580.91	\$ 27,518.55	\$ 753,099.46

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Corrections Building

Total 1st Tier Allocation \$ 1,527,503.60
Total 2nd Tier Allocation 141,649.52

Total Allocated Cost \$ 1,669,153.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Jail	100.00	100.00%	1,527,503.60	-	1,527,503.60	141,649.52	1,669,153.12
Total	100.00	100.00%	\$ 1,527,503.60	\$ -	\$ 1,527,503.60	\$ 141,649.52	\$ 1,669,153.12

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 8
FISCAL 2024

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Justice Facility

Total 1st Tier Allocation \$ 72,883.79
Total 2nd Tier Allocation 54,142.04

Total Allocated Cost \$ 127,025.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	238	1.11%	808.61	-	808.61	-	808.61
Information Technology	564	2.63%	1,916.21	-	1,916.21	1,439.43	3,355.64
Sheriff's Office	18,093	84.34%	61,471.49	-	61,471.49	46,176.67	107,648.16
Emergency Management	2,557	11.92%	8,687.48	-	8,687.48	6,525.94	15,213.42
Total	21,452	100.00%	\$ 72,883.79	\$ -	\$ 72,883.79	\$ 54,142.04	\$ 127,025.83

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2024

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	Miscellaneous Properties
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	-	-	-	-	-
Insurance/Risk Management	-	-	-	-	-
County Treasurer	13,865.98	13,865.98	-	-	-
County Administrator	4,055.66	4,055.66	-	-	-
Human Resources	26,361.80	26,361.80	-	-	-
Facilities	130,014.12	39,634.05	3,669.11	71,398.89	-
Information Technology	99,241.75	79,560.40	-	-	-
Finance Department	26,416.61	26,416.61	-	-	-
Corporation Counsel	29,977.93	29,977.93	-	-	-
Clerk of Courts	103,310.60	-	-	-	-
Family Court Commissioner	16,894.82	-	-	-	-
Sheriff's Office	170,941.15	-	29,213.21	-	-
Child Support	65,581.81	-	-	-	-
Health & Human Services	42,097.92	-	-	42,097.92	-
Clearview	113,728.05	-	-	110,653.35	3,074.70
County Clerk	20,228.66	20,228.66	-	-	-
Veterans Service	4,350.34	-	-	4,350.34	-
Courts & Judicial	247,173.23	-	-	-	-
Register in Probate	20,465.72	-	-	-	-
Family Court Services	11,683.54	-	-	-	-
District Attorney/Victim Witness	82,733.29	-	-	-	-
Jail	1,784,360.50	-	115,207.38	-	-
Patrol Services	-	-	-	-	-
Medical Examiner	19,111.60	15,053.39	-	4,058.21	-
Emergency Management	17,789.19	-	2,575.77	-	-
Highway & Airport	9.48	-	-	-	9.48
Land Resources & Parks	73,452.36	73,452.36	-	-	-
Register of Deeds	31,008.69	31,008.69	-	-	-
Land & Water Conservation	22,816.29	22,816.29	-	-	-
UW Extension	36,785.23	36,785.23	-	-	-
County Library System	-	-	-	-	-
Worker's Compensation	-	-	-	-	-
Health Insurance	-	-	-	-	-
Dental Insurance	-	-	-	-	-
County Board	30,589.94	30,589.94	-	-	-
All Other Departments	347,441.07	142,298.51	-	64,795.03	-
Total	\$ 3,592,487.31	\$ 592,105.50	\$ 150,665.47	\$ 297,353.75	\$ 3,084.18

DEPARTMENT 8
FISCAL 2024

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	14,503.45	-	808.61
Information Technology	16,325.71	-	3,355.64
Finance Department	-	-	-
Corporation Counsel	-	-	-
Clerk of Courts	103,310.60	-	-
Family Court Commissioner	16,894.82	-	-
Sheriff's Office	34,079.78	-	107,648.16
Child Support	65,581.81	-	-
Health & Human Services	-	-	-
Clearview	-	-	-
County Clerk	-	-	-
Veterans Service	-	-	-
Courts & Judicial	247,173.23	-	-
Register in Probate	20,465.72	-	-
Family Court Services	11,683.54	-	-
District Attorney/Victim Witness	82,733.29	-	-
Jail	-	1,669,153.12	-
Patrol Services	-	-	-
Medical Examiner	-	-	-
Emergency Management	-	-	15,213.42
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	140,347.52	-	-
Total	\$ 753,099.46	\$ 1,669,153.12	\$ 127,025.83

**DEPARTMENT 9
FISCAL 2024**

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 manage 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 2024.
- **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 2024

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	\$ 1,102,417.78	\$ 182,339.90	\$ 370,963.58	\$ 211,223.25
Fringe Benefits	378,145.72	62,545.30	127,246.03	72,452.72
Utility Marking	5,498.97	-	-	5,498.97
Professional Services	17,029.66	17,029.66	-	-
Phone	8,917.41	5,245.53	-	465.63
Internet	87,277.85	-	-	87,277.85
Build Equip Maint Service	195,141.47	-	-	195,141.47
Computer Maint License Repair	667,442.90	5,403.17	-	530,845.86
Postage Parcel Delivery	2.26	2.26	-	-
Printing and Duplication	85.53	85.53	-	-
Purchased Services	106.43	106.43	-	-
Contractual Services	17,622.13	-	-	290.00
Consultant	22,224.23	-	-	18,304.03
Office Supplies & Small Equipment	13,187.38	6,042.78	-	7,144.60
Computer Equipment	59,859.73	-	-	59,859.73
Membership Dues	751.00	751.00	-	-
Conference Registration Fees	5,235.36	5,235.36	-	-
Education and Training	747.00	-	-	747.00
Mileage	1,395.31	1,395.31	-	-
Parking Tolls	151.00	151.00	-	-
Meals	225.47	225.47	-	-
Lodging	1,422.07	1,422.07	-	-
Employee Bond Premium	99.72	99.72	-	-
General Liability Insurance	2,283.36	2,283.36	-	-
CAP Mach & Equipment	315,891.60	-	315,891.60	-
CAP Software	57,666.45	-	57,666.45	-
Total Expenditures	\$ 2,960,827.79	\$ 290,363.85	\$ 871,767.67	\$ 1,189,251.11
Cost Adjustments:				
Property Tax Revenue	(2,651,906.00)	(2,651,906.00)	-	-
Federal Grants Other	(13,080.00)	-	-	(13,080.00)
Rebates	(8,292.54)	-	-	(8,292.54)
Intrafund Sales Tax Trans In	(357,000.00)	(357,000.00)	-	-

DEPARTMENT 9
FISCAL 2024

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Help Desk & Infrastructure Support	General IT Support
Total Cost Adjustments	\$ (3,030,278.54)	\$ (3,008,906.00)	\$ -	\$ (21,372.54)
General & Administrative Allocation	-	(290,363.85)	117,070.98	66,659.14
Disallowed / Capitalized	2,635,347.95	3,008,906.00	(373,558.05)	-
Incoming Costs				
1st Allocation				
Building Depreciation	77,039.53	-	25,149.40	34,308.40
Equipment Depreciation	392,761.47	-	-	189,552.68
Audit and Consulting Services	1,452.61	-	474.20	646.90
Insurance/Risk Management	0.48	-	0.16	0.21
County Treasurer	839.18	-	273.95	373.71
County Administrator	13,622.09	-	4,446.91	6,066.39
Human Resources	6,058.28	-	1,977.71	2,697.97
Facilities	97,194.05	-	31,728.81	43,283.92
Total 1st Allocation	588,967.70	-	64,051.14	276,930.19
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	\$ 3,154,864.90	\$ -	\$ 679,331.73	\$ 1,511,467.89
2nd Allocation				
Building Depreciation	27.54	-	8.99	12.27
Equipment Depreciation	26.37	-	-	12.73
Audit and Consulting Services	458.48	-	149.67	204.18
Insurance/Risk Management	154.42	-	50.41	68.77
County Treasurer	77.72	-	25.37	34.61
County Administrator	3,282.21	-	1,071.47	1,461.68
Human Resources	3,179.84	-	1,038.05	1,416.10
Facilities	2,047.69	-	668.47	911.91
Information Technology	95,943.11	-	31,320.44	42,726.83
Finance Department	7,002.30	-	2,285.89	3,118.37
Corporation Counsel	9,183.40	-	2,997.90	4,089.69
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	2,185.13	-	713.33	973.12

DEPARTMENT 9
FISCAL 2024

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	123,568.23	-	40,329.99	55,030.24
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	\$ 123,568.23	\$ -	\$ 40,329.99	\$ 55,030.24
Total Incoming Costs	712,535.94	-	104,381.13	331,960.43
Total Allocated Cost	\$ 3,278,433.14	\$ -	\$ 719,661.73	\$ 1,566,498.13

DEPARTMENT 9
FISCAL 2024

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	\$ -	\$ -	\$ 100,209.78	\$ 237,681.27
Fringe Benefits	-	-	34,373.45	81,528.22
Utility Marking	-	-	-	-
Professional Services	-	-	-	-
Phone	-	-	3,206.25	-
Internet	-	-	-	-
Build Equip Maint Service	-	-	-	-
Computer Maint License Repair	75,505.09	8,707.42	46,981.36	-
Postage Parcel Delivery	-	-	-	-
Printing and Duplication	-	-	-	-
Purchased Services	-	-	-	-
Contractual Services	-	17,332.13	-	-
Consultant	-	3,920.20	-	-
Office Supplies & Small Equipment	-	-	-	-
Computer Equipment	-	-	-	-
Membership Dues	-	-	-	-
Conference Registration Fees	-	-	-	-
Education and Training	-	-	-	-
Mileage	-	-	-	-
Parking Tolls	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Employee Bond Premium	-	-	-	-
General Liability Insurance	-	-	-	-
CAP Mach & Equipment	-	-	-	-
CAP Software	-	-	-	-
Total Expenditures	\$ 75,505.09	\$ 29,959.75	\$ 184,770.83	\$ 319,209.49
Cost Adjustments:				
Property Tax Revenue	-	-	-	-
Federal Grants Other	-	-	-	-
Rebates	-	-	-	-
Intrafund Sales Tax Trans In	-	-	-	-

DEPARTMENT 9
FISCAL 2024

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Tyler Munis Support	Kronos Support	Tele- communications Support	Department Specific
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	-	-	31,624.82	75,008.92
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	2,178.23	864.30	5,330.41	9,208.79
Equipment Depreciation	196,875.46	6,333.33	-	-
Audit and Consulting Services	41.07	16.30	100.51	173.64
Insurance/Risk Management	0.01	0.01	0.03	0.06
County Treasurer	23.73	9.41	58.06	100.31
County Administrator	385.15	152.83	942.52	1,628.29
Human Resources	171.29	67.97	419.18	724.17
Facilities	2,748.08	1,090.41	6,724.91	11,617.93
Total 1st Allocation	202,423.02	8,534.55	13,575.61	23,453.19
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	\$ 277,928.11	\$ 38,494.30	\$ 229,971.27	\$ 417,671.60
2nd Allocation				
Building Depreciation	0.78	0.31	1.91	3.29
Equipment Depreciation	13.22	0.43	-	-
Audit and Consulting Services	12.96	5.14	31.72	54.80
Insurance/Risk Management	4.37	1.73	10.68	18.46
County Treasurer	2.20	0.87	5.38	9.29
County Administrator	92.80	36.82	227.10	392.33
Human Resources	89.91	35.67	220.02	380.10
Facilities	57.90	22.97	141.68	244.77
Information Technology	2,712.71	1,076.38	6,638.36	11,468.40
Finance Department	197.98	78.56	484.49	837.01
Corporation Counsel	259.65	103.03	635.40	1,097.72
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	61.78	24.51	151.19	261.20

DEPARTMENT 9
FISCAL 2024

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	3,506.26	1,386.43	8,547.93	14,767.37
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	\$ 3,506.26	\$ 1,386.43	\$ 8,547.93	\$ 14,767.37
Total Incoming Costs	205,929.29	9,920.99	22,123.54	38,220.56
Total Allocated Cost	\$ 281,434.38	\$ 39,880.74	\$ 238,519.19	\$ 432,438.97

DEPARTMENT 9
FISCAL 2024

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Help Desk & Infrastructure Support

Total 1st Tier Allocation \$ 679,331.73
Total 2nd Tier Allocation 40,329.99

Total Allocated Cost \$ 719,661.73

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	6	0.62%	4,215.09	-	4,215.09	-	4,215.09
County Administrator	2	0.21%	1,405.03	-	1,405.03	-	1,405.03
Human Resources	7	0.72%	4,917.60	-	4,917.60	-	4,917.60
Facilities	23	2.38%	16,157.84	-	16,157.84	-	16,157.84
Information Technology	12	1.24%	8,430.18	-	8,430.18	-	8,430.18
Finance Department	4	0.41%	2,810.06	-	2,810.06	-	2,810.06
Corporation Counsel	8	0.83%	5,620.12	-	5,620.12	353.38	5,973.50
Clerk of Courts	13	1.34%	9,132.69	-	9,132.69	574.25	9,706.94
Sheriff's Office	51	5.27%	35,828.25	-	35,828.25	2,252.83	38,081.08
Child Support	10	1.03%	7,025.15	-	7,025.15	441.73	7,466.88
Health & Human Services	176	18.20%	123,642.59	-	123,642.59	7,774.46	131,417.05
Clearview	298	30.82%	209,349.39	-	209,349.39	13,163.57	222,512.95
County Clerk	4	0.41%	2,810.06	-	2,810.06	176.69	2,986.75
Veterans Service	2	0.21%	1,405.03	-	1,405.03	88.35	1,493.38
Courts & Judicial	10	1.03%	7,025.15	-	7,025.15	441.73	7,466.88
Family Court Services	3	0.31%	2,107.54	-	2,107.54	132.52	2,240.06
District Attorney/Victim Witness	3	0.31%	2,107.54	-	2,107.54	132.52	2,240.06
Jail	114	11.79%	80,086.68	-	80,086.68	5,035.73	85,122.41
Patrol Services	45	4.65%	31,613.16	-	31,613.16	1,987.79	33,600.95
Medical Examiner	7	0.72%	4,917.60	-	4,917.60	309.21	5,226.81
Emergency Management	4	0.41%	2,810.06	-	2,810.06	176.69	2,986.75
Highway & Airport	75	7.76%	52,688.60	-	52,688.60	3,312.98	56,001.58
Land Resources & Parks	24	2.48%	16,860.35	-	16,860.35	1,060.15	17,920.51
Register of Deeds	8	0.83%	5,620.12	-	5,620.12	353.38	5,973.50
Land & Water Conservation	6	0.62%	4,215.09	-	4,215.09	265.04	4,480.13
UW Extension	12	1.24%	8,430.18	-	8,430.18	530.08	8,960.25
County Board	40	4.14%	28,100.59	-	28,100.59	1,766.92	29,867.51
Total	967	100.00%	\$ 679,331.73	\$ -	\$ 679,331.73	\$ 40,329.99	\$ 719,661.73

Allocation Basis: Total Number of Active Directory Users by Department During 2024

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2024

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: General IT Support

Total 1st Tier Allocation \$ 1,511,467.89
Total 2nd Tier Allocation 55,030.24

Total Allocated Cost \$ 1,566,498.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	13	1.07%	16,158.78	-	16,158.78	-	16,158.78
County Administrator	4	0.33%	4,971.93	-	4,971.93	-	4,971.93
Human Resources	12	0.99%	14,915.80	-	14,915.80	-	14,915.80
Facilities	35	2.88%	43,504.42	-	43,504.42	-	43,504.42
Information Technology	50	4.11%	62,149.17	-	62,149.17	-	62,149.17
Finance Department	8	0.66%	9,943.87	-	9,943.87	-	9,943.87
Corporation Counsel	16	1.32%	19,887.74	-	19,887.74	804.83	20,692.57
Clerk of Courts	3	0.25%	3,728.95	-	3,728.95	150.91	3,879.86
Sheriff's Office	71	5.84%	88,251.83	-	88,251.83	3,571.43	91,823.26
Child Support	21	1.73%	26,102.65	-	26,102.65	1,056.34	27,158.99
Health & Human Services	339	27.88%	421,371.39	-	421,371.39	17,052.33	438,423.73
Clearview	151	12.42%	187,690.50	-	187,690.50	7,595.58	195,286.08
County Clerk	5	0.41%	6,214.92	-	6,214.92	251.51	6,466.43
Veterans Service	7	0.58%	8,700.88	-	8,700.88	352.11	9,053.00
Courts & Judicial	27	2.22%	33,560.55	-	33,560.55	1,358.15	34,918.70
Family Court Services	5	0.41%	6,214.92	-	6,214.92	251.51	6,466.43
District Attorney/Victim Witness	6	0.49%	7,457.90	-	7,457.90	301.81	7,759.71
Jail	111	9.13%	137,971.16	-	137,971.16	5,583.51	143,554.67
Patrol Services	96	7.89%	119,326.41	-	119,326.41	4,828.98	124,155.39
Medical Examiner	13	1.07%	16,158.78	-	16,158.78	653.92	16,812.71
Emergency Management	12	0.99%	14,915.80	-	14,915.80	603.62	15,519.42
Highway & Airport	73	6.00%	90,737.79	-	90,737.79	3,672.04	94,409.83
Land Resources & Parks	61	5.02%	75,821.99	-	75,821.99	3,068.41	78,890.41
Register of Deeds	11	0.90%	13,672.82	-	13,672.82	553.32	14,226.14
Land & Water Conservation	8	0.66%	9,943.87	-	9,943.87	402.41	10,346.28
UW Extension	14	1.15%	17,401.77	-	17,401.77	704.23	18,105.99
County Board	44	3.62%	54,691.27	-	54,691.27	2,213.28	56,904.55
Total	1,216	100.00%	\$ 1,511,467.89	\$ -	\$ 1,511,467.89	\$ 55,030.24	\$ 1,566,498.13

Allocation Basis: Total Number of Computer Devices, Cellular Devices and Printer/Copiers by Department in 2024

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2024

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Tyler Munis Support

Total 1st Tier Allocation \$ 277,928.11
Total 2nd Tier Allocation 3,506.26

Total Allocated Cost \$ 281,434.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	4	1.94%	5,396.66	-	5,396.66	-	5,396.66
County Administrator	2	0.97%	2,698.33	-	2,698.33	-	2,698.33
Human Resources	6	2.91%	8,094.99	-	8,094.99	-	8,094.99
Facilities	18	8.74%	24,284.98	-	24,284.98	-	24,284.98
Information Technology	11	5.34%	14,840.82	-	14,840.82	-	14,840.82
Finance Department	6	2.91%	8,094.99	-	8,094.99	127.50	8,222.49
Corporation Counsel	7	3.40%	9,444.16	-	9,444.16	148.75	9,592.91
Clerk of Courts	3	1.46%	4,047.50	-	4,047.50	63.75	4,111.25
Sheriff's Office	15	7.28%	20,237.48	-	20,237.48	318.75	20,556.24
Child Support	8	3.88%	10,793.32	-	10,793.32	170.00	10,963.33
Health & Human Services	33	16.02%	44,522.46	-	44,522.46	701.25	45,223.72
Clearview	21	10.19%	28,332.48	-	28,332.48	446.25	28,778.73
County Clerk	3	1.46%	4,047.50	-	4,047.50	63.75	4,111.25
Veterans Service	1	0.49%	1,349.17	-	1,349.17	21.25	1,370.42
Courts & Judicial	5	2.43%	6,745.83	-	6,745.83	106.25	6,852.08
Family Court Services	2	0.97%	2,698.33	-	2,698.33	42.50	2,740.83
District Attorney/Victim Witness	6	2.91%	8,094.99	-	8,094.99	127.50	8,222.49
Jail	10	4.85%	13,491.66	-	13,491.66	212.50	13,704.16
Patrol Services	4	1.94%	5,396.66	-	5,396.66	85.00	5,481.66
Medical Examiner	3	1.46%	4,047.50	-	4,047.50	63.75	4,111.25
Emergency Management	2	0.97%	2,698.33	-	2,698.33	42.50	2,740.83
Highway & Airport	11	5.34%	14,840.82	-	14,840.82	233.75	15,074.57
Land Resources & Parks	12	5.83%	16,189.99	-	16,189.99	255.00	16,444.99
Register of Deeds	4	1.94%	5,396.66	-	5,396.66	85.00	5,481.66
Land & Water Conservation	5	2.43%	6,745.83	-	6,745.83	106.25	6,852.08
UW Extension	3	1.46%	4,047.50	-	4,047.50	63.75	4,111.25
County Board	1	0.49%	1,349.17	-	1,349.17	21.25	1,370.42
Total	206	100.00%	277,928.11	-	277,928.11	3,506.26	281,434.38

Allocation Basis: Number of MUNIS User Licenses by Department During 2024

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9

FISCAL 2024

DODGE COUNTY, WISCONSIN

INFORMATION TECHNOLOGY

FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Kronos Support

Total 1st Tier Allocation \$ 38,494.30
Total 2nd Tier Allocation 1,386.43

Total Allocated Cost \$ 39,880.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	4.00	0.41%	156.16	-	156.16	-	156.16
County Administrator	2.00	0.20%	78.08	-	78.08	-	78.08
Human Resources	6.00	0.61%	234.25	-	234.25	-	234.25
Facilities	22.00	2.23%	858.90	-	858.90	-	858.90
Information Technology	12.00	1.22%	468.49	-	468.49	-	468.49
Finance Department	4.00	0.41%	156.16	-	156.16	-	156.16
Corporation Counsel	8.00	0.81%	312.33	-	312.33	11.85	324.18
Clerk of Courts	13.00	1.32%	507.53	-	507.53	19.26	526.79
Sheriff's Office	51.00	5.17%	1,991.08	-	1,991.08	75.54	2,066.63
Child Support	9.00	0.91%	351.37	-	351.37	13.33	364.70
Health & Human Services	169.00	17.14%	6,597.91	-	6,597.91	250.33	6,848.24
Clearview	290.00	29.41%	11,321.85	-	11,321.85	429.56	11,751.41
County Clerk	3.00	0.30%	117.12	-	117.12	4.44	121.57
Veterans Service	2.00	0.20%	78.08	-	78.08	2.96	81.04
Courts & Judicial	21.00	2.13%	819.86	-	819.86	31.11	850.96
Family Court Services	3.00	0.30%	117.12	-	117.12	4.44	121.57
District Attorney/Victim Witness	11.00	1.12%	429.45	-	429.45	16.29	445.74
Jail	104.00	10.55%	4,060.25	-	4,060.25	154.05	4,214.30
Patrol Services	43.00	4.36%	1,678.76	-	1,678.76	63.69	1,742.45
Medical Examiner	6.00	0.61%	234.25	-	234.25	8.89	243.13
Emergency Management	16.00	1.62%	624.65	-	624.65	23.70	648.35
Highway & Airport	75.00	7.61%	2,928.07	-	2,928.07	111.09	3,039.16
Land Resources & Parks	18.00	1.83%	702.74	-	702.74	26.66	729.40
Register of Deeds	4.00	0.41%	156.16	-	156.16	5.92	162.09
Land & Water Conservation	6.00	0.61%	234.25	-	234.25	8.89	243.13
UW Extension	3.00	0.30%	117.12	-	117.12	4.44	121.57
County Library System	1.00	0.10%	39.04	-	39.04	1.48	40.52
County Board	80.00	8.11%	3,123.27	-	3,123.27	118.50	3,241.77
Total	986.00	100.00%	\$ 38,494.30	\$ -	\$ 38,494.30	\$ 1,386.43	\$ 39,880.74

Allocation Basis: Number of HRIS User Licenses by Department During 2024

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2024

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Tele-communications Support

Total 1st Tier Allocation \$ 229,971.27
Total 2nd Tier Allocation 8,547.93

Total Allocated Cost \$ 238,519.19

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	354.88	0.17%	400.13	-	400.13	-	400.13
County Administrator	664.49	0.33%	749.22	-	749.22	-	749.22
Human Resources	94.62	0.05%	106.68	-	106.68	-	106.68
Facilities	5,624.90	2.76%	6,342.12	-	6,342.12	-	6,342.12
Information Technology	8,917.41	4.37%	10,054.45	-	10,054.45	-	10,054.45
Finance Department	37.00	0.02%	41.72	-	41.72	-	41.72
Corporation Counsel	1,246.21	0.61%	1,405.11	-	1,405.11	56.58	1,461.69
Clerk of Courts	816.64	0.40%	920.77	-	920.77	37.08	957.85
Family Court Commissioner	32.89	0.02%	37.08	-	37.08	1.49	38.58
Sheriff's Office	30,069.50	14.74%	33,903.60	-	33,903.60	1,365.22	35,268.82
Child Support	1,232.35	0.60%	1,389.48	-	1,389.48	55.95	1,445.44
Health & Human Services	57,169.75	28.03%	64,459.35	-	64,459.35	2,595.64	67,054.98
Clearview	27,669.33	13.57%	31,197.39	-	31,197.39	1,256.25	32,453.64
County Clerk	1,858.01	0.91%	2,094.92	-	2,094.92	84.36	2,179.28
Veterans Service	773.71	0.38%	872.36	-	872.36	35.13	907.49
Courts & Judicial	2,281.08	1.12%	2,571.94	-	2,571.94	103.57	2,675.50
Family Court Services	113.12	0.06%	127.54	-	127.54	5.14	132.68
District Attorney/Victim Witness	913.80	0.45%	1,030.32	-	1,030.32	41.49	1,071.81
Jail	5,683.93	2.79%	6,408.68	-	6,408.68	258.06	6,666.74
Patrol Services	34,441.28	16.89%	38,832.82	-	38,832.82	1,563.71	40,396.53
Medical Examiner	2,622.30	1.29%	2,956.66	-	2,956.66	119.06	3,075.72
Emergency Management	4,014.19	1.97%	4,526.03	-	4,526.03	182.25	4,708.28
Highway & Airport	5,928.27	2.91%	6,684.17	-	6,684.17	269.16	6,953.33
Land Resources & Parks	9,486.17	4.65%	10,695.73	-	10,695.73	430.69	11,126.43
Register of Deeds	451.70	0.22%	509.30	-	509.30	20.51	529.80
Land & Water Conservation	344.06	0.17%	387.93	-	387.93	15.62	403.55
UW Extension	1,120.56	0.55%	1,263.44	-	1,263.44	50.88	1,314.32
County Board	2.06	0.00%	2.32	-	2.32	0.09	2.42
Total	203,964.21	100.00%	229,971.27	-	229,971.27	8,547.93	238,519.19

Allocation Basis: Phone Charges by Department During 2024

Allocation Source: Information Technology and Finance Department Records and Reports

DEPARTMENT 9
FISCAL 2024

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Department Specific

Total 1st Tier Allocation \$ 417,671.60
Total 2nd Tier Allocation 14,767.37

Total Allocated Cost \$ 432,438.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	153,304.09	62.56%	261,316.16	-	261,316.16	-	261,316.16
Facilities	40,371.37	16.48%	68,815.46	-	68,815.46	-	68,815.46
Sheriff's Office	14,653.29	5.98%	24,977.43	-	24,977.43	4,213.51	29,190.94
Clearview	36,703.03	14.98%	62,562.55	-	62,562.55	10,553.86	73,116.41
Total	245,031.78	100.00%	417,671.60	-	417,671.60	14,767.37	432,438.97

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports and Completed 2024 Personnel Activity Reports

DEPARTMENT 9
FISCAL 2024

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	Kronos Support
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	-	-	-	-	-
Insurance/Risk Management	-	-	-	-	-
County Treasurer	26,326.83	4,215.09	16,158.78	5,396.66	156.16
County Administrator	9,902.59	1,405.03	4,971.93	2,698.33	78.08
Human Resources	289,585.49	4,917.60	14,915.80	8,094.99	234.25
Facilities	159,963.72	16,157.84	43,504.42	24,284.98	858.90
Information Technology	95,943.11	8,430.18	62,149.17	14,840.82	468.49
Finance Department	21,174.30	2,810.06	9,943.87	8,222.49	156.16
Corporation Counsel	38,044.85	5,973.50	20,692.57	9,592.91	324.18
Clerk of Courts	19,182.68	9,706.94	3,879.86	4,111.25	526.79
Family Court Commissioner	38.58	-	-	-	-
Sheriff's Office	216,986.96	38,081.08	91,823.26	20,556.24	2,066.63
Child Support	47,399.33	7,466.88	27,158.99	10,963.33	364.70
Health & Human Services	688,967.71	131,417.05	438,423.73	45,223.72	6,848.24
Clearview	563,899.23	222,512.95	195,286.08	28,778.73	11,751.41
County Clerk	15,865.27	2,986.75	6,466.43	4,111.25	121.57
Veterans Service	12,905.33	1,493.38	9,053.00	1,370.42	81.04
Courts & Judicial	52,764.13	7,466.88	34,918.70	6,852.08	850.96
Register in Probate	-	-	-	-	-
Family Court Services	11,701.57	2,240.06	6,466.43	2,740.83	121.57
District Attorney/Victim Witness	19,739.82	2,240.06	7,759.71	8,222.49	445.74
Jail	253,262.27	85,122.41	143,554.67	13,704.16	4,214.30
Patrol Services	205,376.98	33,600.95	124,155.39	5,481.66	1,742.45
Medical Examiner	29,469.63	5,226.81	16,812.71	4,111.25	243.13
Emergency Management	26,603.64	2,986.75	15,519.42	2,740.83	648.35
Highway & Airport	175,478.47	56,001.58	94,409.83	15,074.57	3,039.16
Land Resources & Parks	125,111.72	17,920.51	78,890.41	16,444.99	729.40
Register of Deeds	26,373.20	5,973.50	14,226.14	5,481.66	162.09
Land & Water Conservation	22,325.17	4,480.13	10,346.28	6,852.08	243.13
UW Extension	32,613.38	8,960.25	18,105.99	4,111.25	121.57
County Library System	40.52	-	-	-	40.52
Worker's Compensation	-	-	-	-	-
Health Insurance	-	-	-	-	-
Dental Insurance	-	-	-	-	-
County Board	91,386.67	29,867.51	56,904.55	1,370.42	3,241.77
All Other Departments	-	-	-	-	-
Total	\$ 3,278,433.14	\$ 719,661.73	\$ 1,566,498.13	\$ 281,434.38	\$ 39,880.74

DEPARTMENT 9
FISCAL 2024

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Tele-communications Support	Department Specific
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	400.13	-
County Administrator	749.22	-
Human Resources	106.68	261,316.16
Facilities	6,342.12	68,815.46
Information Technology	10,054.45	-
Finance Department	41.72	-
Corporation Counsel	1,461.69	-
Clerk of Courts	957.85	-
Family Court Commissioner	38.58	-
Sheriff's Office	35,268.82	29,190.94
Child Support	1,445.44	-
Health & Human Services	67,054.98	-
Clearview	32,453.64	73,116.41
County Clerk	2,179.28	-
Veterans Service	907.49	-
Courts & Judicial	2,675.50	-
Register in Probate	-	-
Family Court Services	132.68	-
District Attorney/Victim Witness	1,071.81	-
Jail	6,666.74	-
Patrol Services	40,396.53	-
Medical Examiner	3,075.72	-
Emergency Management	4,708.28	-
Highway & Airport	6,953.33	-
Land Resources & Parks	11,126.43	-
Register of Deeds	529.80	-
Land & Water Conservation	403.55	-
UW Extension	1,314.32	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	2.42	-
All Other Departments	-	-
Total	\$ 238,519.19	\$ 432,438.97

**DEPARTMENT 10
FISCAL 2024**

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 2024.
- **Payroll:** Costs associated with payroll processing are allocated to all departments based on the number of payroll checks issued during 2024.
- **Department Specific:** Costs associated with providing specialized direct support to various departments/programs have been identified and allocated based on direct effort devoted during 2024.
- **General Government:** Cost associated with the 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 2024

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Expenditures:				
Salaries & Wages	\$ 469,524.30	\$ 62,399.78	\$ 269,553.90	\$ 77,565.41
Fringe Benefits	137,221.04	18,236.68	78,778.60	22,668.92
Financial Audit	34,774.00	-	34,774.00	-
Professional Services	11,262.20	-	5,750.00	800.00
Phone	37.00	37.00	-	-
Computer Maint License Repair	2,237.51	2,237.51	-	-
Postage Parcel Delivery	4,207.38	4,207.38	-	-
Purchased Services	106.40	106.40	-	-
Office Supplies & Small Equipment	1,699.95	1,699.95	-	-
Membership Dues	2,074.00	2,074.00	-	-
Conference Registration Fees	505.00	505.00	-	-
Education and Training	6,050.00	6,050.00	-	-
Advertising	150.00	150.00	-	-
Mileage	536.00	536.00	-	-
Parking Tolls	11.20	11.20	-	-
Operating Supplies	181.59	181.59	-	-
Employee Bond Premium	49.86	49.86	-	-
General Liability Insurance	1,141.68	1,141.68	-	-
Total Expenditures	\$ 671,769.11	\$ 99,624.03	\$ 388,856.50	\$ 101,034.33
Cost Adjustments:				
Property Tax Revenue	(804,341.00)	-	-	-
Wage Garnish Fees	(489.00)	-	-	(489.00)
Charges to Local Govts	(950.00)	-	(950.00)	-
Misc Revenue	(16,234.43)	-	-	(74.43)
Rebates	(1,064.20)	(1,064.20)	-	-
Transfer Audit & Cost Plan to Chpt 3	(36,724.00)	-	(36,724.00)	-
Total Cost Adjustments	\$ (859,802.63)	\$ (1,064.20)	\$ (37,674.00)	\$ (563.43)
General & Administrative Allocation	0.00	(98,559.83)	65,255.68	18,777.63
Disallowed / Capitalized	805,300.32	-	-	-

DEPARTMENT 10
FISCAL 2024

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Incoming Costs				
1st Allocation				
Building Depreciation	20,339.98	-	13,824.00	3,591.81
Equipment Depreciation	3,482.20	-	2,366.67	614.92
Audit and Consulting Services	870.94	-	591.93	153.80
Insurance/Risk Management	0.24	-	0.16	0.04
County Treasurer	268.35	-	182.38	47.39
County Administrator	17,566.75	-	11,939.18	3,102.09
Human Resources	2,474.44	-	1,681.75	436.96
Facilities	26,416.61	-	17,953.96	4,664.87
Information Technology	21,046.80	-	14,304.39	3,716.63
Total 1st Allocation	92,466.31	-	62,844.42	16,328.50
General & Administrative Allocation	-	-	-	-
Unallocated	(2,069.03)	-	-	-
Total 1st Tier Allocation	\$ 707,664.09	\$ -	\$ 479,282.60	\$ 135,577.03
2nd Allocation				
Building Depreciation	7.27	-	4.94	1.28
Equipment Depreciation	0.23	-	0.16	0.04
Audit and Consulting Services	283.37	-	192.59	50.04
Insurance/Risk Management	77.21	-	52.48	13.63
County Treasurer	25.03	-	17.01	4.42
County Administrator	4,232.24	-	2,876.43	747.37
Human Resources	1,298.93	-	882.81	229.38
Facilities	-	-	-	-
Information Technology	127.50	-	86.66	22.52
Finance Department	2,856.35	-	1,941.31	504.40
Corporation Counsel	19,952.46	-	13,560.62	3,523.38
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-

DEPARTMENT 10
FISCAL 2024

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Total 2nd Allocation	28,860.61	-	19,615.02	5,096.46
General & Administrative Allocation	-	-	-	-
Unallocated	(645.79)	-	-	-
Total 2nd Tier Allocation	\$ 28,214.83	\$ -	\$ 19,615.02	\$ 5,096.46
Total Incoming Costs	118,612.11	-	82,459.44	21,424.96
Total Allocated Cost	\$ 735,878.91	\$ -	\$ 498,897.62	\$ 140,673.49

DEPARTMENT 10
FISCAL 2024

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Expenditures:		
Salaries & Wages	\$ 50,098.24	\$ 9,906.96
Fringe Benefits	14,641.48	2,895.36
Financial Audit	-	-
Professional Services	4,712.20	-
Phone	-	-
Computer Maint License Repair	-	-
Postage Parcel Delivery	-	-
Purchased Services	-	-
Office Supplies & Small Equipment	-	-
Membership Dues	-	-
Conference Registration Fees	-	-
Education and Training	-	-
Advertising	-	-
Mileage	-	-
Parking Tolls	-	-
Operating Supplies	-	-
Employee Bond Premium	-	-
General Liability Insurance	-	-
Total Expenditures	\$ 69,451.93	\$ 12,802.33
Cost Adjustments:		
Property Tax Revenue	-	(804,341.00)
Wage Garnish Fees	-	-
Charges to Local Govts	-	-
Misc Revenue	-	(16,160.00)
Rebates	-	-
Transfer Audit & Cost Plan to Chpt 3	-	-
Total Cost Adjustments	\$ -	\$ (820,501.00)
General & Administrative Allocation	12,128.17	2,398.35
Disallowed / Capitalized	-	805,300.32

DEPARTMENT 10
FISCAL 2024

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Incoming Costs		
1st Allocation		
Building Depreciation	2,469.04	455.13
Equipment Depreciation	422.70	77.92
Audit and Consulting Services	105.72	19.49
Insurance/Risk Management	0.03	0.01
County Treasurer	32.57	6.00
County Administrator	2,132.40	393.07
Human Resources	300.37	55.37
Facilities	3,206.68	591.10
Information Technology	2,554.84	470.94
Total 1st Allocation	11,224.36	2,069.03
General & Administrative Allocation	-	-
Unallocated	-	(2,069.03)
Total 1st Tier Allocation	\$ 92,804.46	\$ -
2nd Allocation		
Building Depreciation	0.88	0.16
Equipment Depreciation	0.03	0.01
Audit and Consulting Services	34.40	6.34
Insurance/Risk Management	9.37	1.73
County Treasurer	3.04	0.56
County Administrator	513.75	94.70
Human Resources	157.68	29.06
Facilities	-	-
Information Technology	15.48	2.85
Finance Department	346.73	63.91
Corporation Counsel	2,422.00	446.46
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-

DEPARTMENT 10
FISCAL 2024

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Total 2nd Allocation	3,503.35	645.79
General & Administrative Allocation	-	-
Unallocated	-	(645.79)
Total 2nd Tier Allocation	\$ 3,503.35	\$ -
Total Incoming Costs	14,727.71	-
Total Allocated Cost	\$ 96,307.81	\$ -

DEPARTMENT 10

FISCAL 2024

DODGE COUNTY, WISCONSIN

FINANCE DEPARTMENT

FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: General Accounting & Financial Reporting

Total 1st Tier Allocation \$ 479,282.60
Total 2nd Tier Allocation 19,615.02
Total Allocated Cost \$ 498,897.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	7	0.01%	32.46	-	32.46	-	32.46
Insurance/Risk Management	69	0.07%	320.00	-	320.00	-	320.00
County Treasurer	1,286	1.24%	5,964.13	-	5,964.13	-	5,964.13
County Administrator	343	0.33%	1,590.74	-	1,590.74	-	1,590.74
Human Resources	871	0.84%	4,039.47	-	4,039.47	-	4,039.47
Facilities	2,784	2.69%	12,911.47	-	12,911.47	-	12,911.47
Information Technology	1,103	1.07%	5,115.43	-	5,115.43	-	5,115.43
Finance Department	490	0.47%	2,272.49	-	2,272.49	-	2,272.49
Corporation Counsel	658	0.64%	3,051.63	-	3,051.63	133.90	3,185.53
Clerk of Courts	2,830	2.74%	13,124.80	-	13,124.80	575.89	13,700.69
Family Court Commissioner	289	0.28%	1,340.31	-	1,340.31	58.81	1,399.12
Sheriff's Office	3,626	3.51%	16,816.45	-	16,816.45	737.87	17,554.32
Child Support	811	0.78%	3,761.21	-	3,761.21	165.03	3,926.24
Health & Human Services	30,045	29.07%	139,340.90	-	139,340.90	6,113.99	145,454.88
Clearview	20,914	20.24%	96,993.69	-	96,993.69	4,255.88	101,249.57
County Clerk	1,420	1.37%	6,585.59	-	6,585.59	288.96	6,874.55
Veterans Service	395	0.38%	1,831.91	-	1,831.91	80.38	1,912.29
Courts & Judicial	1,519	1.47%	7,044.73	-	7,044.73	309.11	7,353.83
Register in Probate	311	0.30%	1,442.34	-	1,442.34	63.29	1,505.62
Family Court Services	853	0.83%	3,955.99	-	3,955.99	173.58	4,129.57
District Attorney/Victim Witness	1,159	1.12%	5,375.14	-	5,375.14	235.85	5,610.99
Jail	3,468	3.36%	16,083.68	-	16,083.68	705.72	16,789.40
Patrol Services	2,957	2.86%	13,713.80	-	13,713.80	601.73	14,315.53
Medical Examiner	691	0.67%	3,204.68	-	3,204.68	140.61	3,345.29
Emergency Management	1,047	1.01%	4,855.71	-	4,855.71	213.06	5,068.77
Highway & Airport	8,367	8.10%	38,803.97	-	38,803.97	1,702.64	40,506.61
Land Resources & Parks	6,944	6.72%	32,204.47	-	32,204.47	1,413.06	33,617.53
Register of Deeds	1,819	1.76%	8,436.05	-	8,436.05	370.16	8,806.21
Land & Water Conservation	1,342	1.30%	6,223.85	-	6,223.85	273.09	6,496.94
UW Extension	719	0.70%	3,334.54	-	3,334.54	146.31	3,480.85
County Library System	130	0.13%	602.91	-	602.91	26.45	629.36
Worker's Compensation	237	0.23%	1,099.14	-	1,099.14	48.23	1,147.37
Health Insurance	23	0.02%	106.67	-	106.67	4.68	111.35
Dental Insurance	351	0.34%	1,627.85	-	1,627.85	71.43	1,699.27
County Board	966	0.93%	4,480.06	-	4,480.06	196.58	4,676.63
All Other Departments	2,500	2.42%	11,594.35	-	11,594.35	508.74	12,103.09
Total	103,344	100.00%	\$ 479,282.60	\$ -	\$ 479,282.60	\$ 19,615.02	\$ 498,897.62

Allocation Basis: Total Number of Payroll, Receipt, and Accounting Transactions Processed by Department During 2024

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2024

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 135,577.03
Total 2nd Tier Allocation 5,096.46
Total Allocated Cost \$ 140,673.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	93	0.49%	662.18	-	662.18	-	662.18
County Administrator	31	0.16%	220.73	-	220.73	-	220.73
Human Resources	85	0.45%	605.22	-	605.22	-	605.22
Facilities	413	2.17%	2,940.67	-	2,940.67	-	2,940.67
Information Technology	265	1.39%	1,886.87	-	1,886.87	-	1,886.87
Finance Department	82	0.43%	583.86	-	583.86	-	583.86
Corporation Counsel	152	0.80%	1,082.28	-	1,082.28	42.87	1,125.15
Clerk of Courts	383	2.01%	2,727.06	-	2,727.06	108.01	2,835.07
Family Court Commissioner	23	0.12%	163.77	-	163.77	6.49	170.25
Sheriff's Office	985	5.17%	7,013.46	-	7,013.46	277.78	7,291.24
Child Support	236	1.24%	1,680.38	-	1,680.38	66.55	1,746.94
Health & Human Services	3,652	19.18%	26,003.22	-	26,003.22	1,029.89	27,033.12
Clearview	5,598	29.40%	39,859.26	-	39,859.26	1,578.68	41,437.95
County Clerk	70	0.37%	498.42	-	498.42	19.74	518.16
Veterans Service	45	0.24%	320.41	-	320.41	12.69	333.10
Courts & Judicial	109	0.57%	776.11	-	776.11	30.74	806.85
Register in Probate	45	0.24%	320.41	-	320.41	12.69	333.10
Family Court Services	67	0.35%	477.06	-	477.06	18.89	495.95
District Attorney/Victim Witness	224	1.18%	1,594.94	-	1,594.94	63.17	1,658.11
Jail	2,187	11.49%	15,572.03	-	15,572.03	616.75	16,188.78
Patrol Services	886	4.65%	6,308.56	-	6,308.56	249.86	6,558.42
Medical Examiner	133	0.70%	947.00	-	947.00	37.51	984.50
Emergency Management	82	0.43%	583.86	-	583.86	23.12	606.99
Highway & Airport	1,660	8.72%	11,819.65	-	11,819.65	468.13	12,287.78
Land Resources & Parks	502	2.64%	3,574.37	-	3,574.37	141.57	3,715.94
Register of Deeds	89	0.47%	633.70	-	633.70	25.10	658.80
Land & Water Conservation	133	0.70%	947.00	-	947.00	37.51	984.50
UW Extension	65	0.34%	462.82	-	462.82	18.33	481.15
County Library System	3	0.02%	21.36	-	21.36	0.85	22.21
Worker's Compensation	21	0.11%	149.53	-	149.53	5.92	155.45
Health Insurance	23	0.12%	163.77	-	163.77	6.49	170.25
County Board	699	3.67%	4,977.07	-	4,977.07	197.12	5,174.19
Total	19,041	100.00%	\$ 135,577.03	\$ -	\$ 135,577.03	\$ 5,096.46	\$ 140,673.49

Allocation Basis: Total Payroll Advices Processed by Department During 2024

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2024

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Department Specific

Total 1st Tier Allocation \$ 92,804.46
Total 2nd Tier Allocation 3,503.35

Total Allocated Cost \$ 96,307.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	13,979.13	21.17%	19,648.73	-	19,648.73	-	19,648.73
Sheriff's Office	11,913.41	18.04%	16,745.20	-	16,745.20	801.91	17,547.11
Child Support	1,325.44	2.01%	1,863.01	-	1,863.01	89.22	1,952.22
Health & Human Services	254.89	0.39%	358.27	-	358.27	17.16	375.42
Clearview	597.47	0.90%	839.79	-	839.79	40.22	880.01
Highway & Airport	37,955.59	57.49%	53,349.46	(601.56)	52,747.90	2,554.85	55,302.75
Total	66,025.93	100.00%	\$ 92,804.46	\$ (601.56)	\$ 92,202.90	\$ 3,503.35	\$ 95,706.25

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2024 Personnel Activity Reports and County Financial Records & Reports

DEPARTMENT 10
FISCAL 2024

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	19,681.19	32.46	-	19,648.73
Insurance/Risk Management	320.00	320.00	-	-
County Treasurer	6,626.32	5,964.13	662.18	-
County Administrator	1,811.47	1,590.74	220.73	-
Human Resources	4,644.69	4,039.47	605.22	-
Facilities	15,852.14	12,911.47	2,940.67	-
Information Technology	7,002.30	5,115.43	1,886.87	-
Finance Department	2,856.35	2,272.49	583.86	-
Corporation Counsel	4,310.68	3,185.53	1,125.15	-
Clerk of Courts	16,535.76	13,700.69	2,835.07	-
Family Court Commissioner	1,569.37	1,399.12	170.25	-
Sheriff's Office	42,392.67	17,554.32	7,291.24	17,547.11
Child Support	7,625.40	3,926.24	1,746.94	1,952.22
Health & Human Services	172,863.42	145,454.88	27,033.12	375.42
Clearview	143,567.53	101,249.57	41,437.95	880.01
County Clerk	7,392.71	6,874.55	518.16	-
Veterans Service	2,245.39	1,912.29	333.10	-
Courts & Judicial	8,160.68	7,353.83	806.85	-
Register in Probate	1,838.73	1,505.62	333.10	-
Family Court Services	4,625.53	4,129.57	495.95	-
District Attorney/Victim Witness	7,269.10	5,610.99	1,658.11	-
Jail	32,978.18	16,789.40	16,188.78	-
Patrol Services	20,873.95	14,315.53	6,558.42	-
Medical Examiner	4,329.80	3,345.29	984.50	-
Emergency Management	5,675.76	5,068.77	606.99	-
Highway & Airport	108,097.14	40,506.61	12,287.78	55,302.75
Land Resources & Parks	37,333.47	33,617.53	3,715.94	-
Register of Deeds	9,465.01	8,806.21	658.80	-
Land & Water Conservation	7,481.44	6,496.94	984.50	-
UW Extension	3,962.00	3,480.85	481.15	-
County Library System	651.57	629.36	22.21	-
Worker's Compensation	1,302.82	1,147.37	155.45	-
Health Insurance	281.60	111.35	170.25	-
Dental Insurance	1,699.27	1,699.27	-	-
County Board	9,850.82	4,676.63	5,174.19	-
All Other Departments	12,103.09	12,103.09	-	-
Total	\$ 735,277.35	\$ 498,897.62	\$ 140,673.49	\$ 95,706.25

**DEPARTMENT 11
FISCAL 2024**

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 provides direct support to the Child Support program under a cooperative agreement. Staff in the Corporation Counsel's office also represents the Human Services and Health Departments in matters of guardianships, protective placements, civil commitments, and other hearings related to medical assistance.

Costs for the Corporation Counsel's Office have been identified and are allocated as follows:

- **Legal Services and Support:** Costs associated with legal advice and related services provided to the County Board and departments are allocated based on a time/effort analysis of staff. Related personnel costs expended by benefiting departments during 2024 form the basis for allocation.
- **Child Support:** Costs associated with support to the Child Support Program have been identified based on information provided by the monthly Child Support expenditure reports. Amounts previously direct billed have been appropriately offset against allocated costs.
- **Department Specific:** The County retained outside counsel for specific legal issues. Related costs have been allocated to benefiting departments based on 2024 activity.
- **General Government:** 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 2024

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	Child Support
Expenditures:				
Salaries & Wages	\$ 634,981.31	\$ -	\$ 627,627.31	\$ 7,354.00
Fringe Benefits	136,904.35	-	135,318.80	1,585.55
Drug Alcohol Test Fee	225.00	225.00	-	-
Legal Services	2,631.45	-	-	-
Computer Time Share	2,147.59	2,147.59	-	-
Professional Services	1,610.00	-	-	-
Phone	1,246.21	1,246.21	-	-
Furniture & Furnishing	174.28	174.28	-	-
Computer Maint License Repair	2,392.72	2,392.72	-	-
Postage Parcel Delivery	3,016.27	3,016.27	-	-
Printing & Duplication	882.00	882.00	-	-
Purchased Services	106.47	106.47	-	-
Office Supplies & Small Equipment	3,954.23	3,954.23	-	-
Computer Equipment	6,062.96	6,062.96	-	-
Membership Dues	2,349.00	2,349.00	-	-
Conference Registration Fees	2,261.50	2,261.50	-	-
Newspapers Periodicals Books	636.83	636.83	-	-
License & Certification	700.00	700.00	-	-
Mileage	1,865.28	1,865.28	-	-
Parking Tolls	36.00	36.00	-	-
Lodging	418.00	418.00	-	-
Filing Fees	20.15	20.15	-	-
Employee Bond Premium	66.48	66.48	-	-
General Liability Insurance	1,522.25	1,522.25	-	-
Total Expenditures	\$ 806,210.33	\$ 30,083.22	\$ 762,946.11	\$ 8,939.55
Cost Adjustments:				
Property Tax Revenue	(746,898.00)	-	-	-
Other Public Charges	(3,317.33)	-	(3,317.33)	-
Charges to Local Govts	(4,605.41)	-	(4,605.41)	-
Rebates	(191.44)	-	(191.44)	-
Intrafund Transfer In	(19,078.73)	-	-	-
Total Cost Adjustments	\$ (774,090.91)	\$ -	\$ (8,114.18)	\$ -

DEPARTMENT 11
FISCAL 2024

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	Child Support
General & Administrative Allocation	0.00	(30,083.22)	29,538.64	420.73
Disallowed / Capitalized	764,366.73	-	-	
Incoming Costs				
1st Allocation				
Building Depreciation	19,636.66	-	19,281.19	274.63
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	857.62	-	842.10	11.99
Insurance/Risk Management	0.32	-	0.31	0.00
County Treasurer	522.39	-	512.94	7.31
County Administrator	3,692.16	-	3,625.33	51.64
Human Resources	4,298.87	-	4,221.06	60.12
Facilities	25,503.17	-	25,041.51	356.68
Information Technology	36,669.45	-	36,005.65	512.84
Finance Department	4,133.91	-	4,059.08	57.82
Total 1st Allocation	95,314.56	-	93,589.15	1,333.03
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	
Total 1st Tier Allocation	\$ 891,800.71	\$ -	\$ 877,959.72	\$ 10,693.31
2nd Allocation				
Building Depreciation	7.02	-	6.89	0.10
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	270.35	-	265.46	3.78
Insurance/Risk Management	102.95	-	101.09	1.44
County Treasurer	48.85	-	47.96	0.68
County Administrator	889.66	-	873.56	12.44
Human Resources	2,258.75	-	2,217.86	31.59
Facilities	4,474.75	-	4,393.75	62.58
Information Technology	1,375.40	-	1,350.50	19.24
Finance Department	176.76	-	173.56	2.47
Corporation Counsel	80,639.79	-	79,180.02	1,127.79
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-

DEPARTMENT 11
FISCAL 2024

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	Child Support
Sheriff's Office	-	-	-	-
Total 2nd Allocation	90,244.28	-	88,610.65	1,262.12
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 90,244.28	\$ -	\$ 88,610.65	\$ 1,262.12
Total Incoming Costs	185,558.85	-	182,199.79	2,595.15
Total Allocated Cost	\$ 982,045.00	\$ -	\$ 966,570.37	\$ 11,955.43

DEPARTMENT 11
FISCAL 2024

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Department Specific	General Government
Expenditures:		
Salaries & Wages	\$ -	\$ -
Fringe Benefits	-	-
Drug Alcohol Test Fee	-	-
Legal Services	2,631.45	-
Computer Time Share	-	-
Professional Services	-	1,610.00
Phone	-	-
Furniture & Furnishing	-	-
Computer Maint License Repair	-	-
Postage Parcel Delivery	-	-
Printing & Duplication	-	-
Purchased Services	-	-
Office Supplies & Small Equipment	-	-
Computer Equipment	-	-
Membership Dues	-	-
Conference Registration Fees	-	-
Newspapers Periodicals Books	-	-
License & Certification	-	-
Mileage	-	-
Parking Tolls	-	-
Lodging	-	-
Filing Fees	-	-
Employee Bond Premium	-	-
General Liability Insurance	-	-
Total Expenditures	\$ 2,631.45	\$ 1,610.00
Cost Adjustments:		
Property Tax Revenue	-	(746,898.00)
Other Public Charges	-	-
Charges to Local Govts	-	-
Rebates	-	-
Intrafund Transfer In	-	(19,078.73)
Total Cost Adjustments	\$ -	\$ (765,976.73)

DEPARTMENT 11
FISCAL 2024

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Department Specific	General Government
General & Administrative Allocation	123.85	-
Disallowed / Capitalized		764,366.73
Incoming Costs		
1st Allocation		
Building Depreciation	80.84	-
Equipment Depreciation	-	-
Audit and Consulting Services	3.53	-
Insurance/Risk Management	0.00	-
County Treasurer	2.15	-
County Administrator	15.20	-
Human Resources	17.70	-
Facilities	104.99	-
Information Technology	150.96	-
Finance Department	17.02	-
Total 1st Allocation	392.39	-
General & Administrative Allocation	-	-
Unallocated		-
Total 1st Tier Allocation	\$ 3,147.69	\$ -
2nd Allocation		
Building Depreciation	0.03	-
Equipment Depreciation	-	-
Audit and Consulting Services	1.11	-
Insurance/Risk Management	0.42	-
County Treasurer	0.20	-
County Administrator	3.66	-
Human Resources	9.30	-
Facilities	18.42	-
Information Technology	5.66	-
Finance Department	0.73	-
Corporation Counsel	331.98	-
Clerk of Courts	-	-
Family Court Commissioner	-	-

DEPARTMENT 11
FISCAL 2024

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Department Specific	General Government
Sheriff's Office	-	-
Total 2nd Allocation	371.52	-
General & Administrative Allocation	-	-
Unallocated		-
Total 2nd Tier Allocation	\$ 371.52	\$ -
Total Incoming Costs	763.91	-
Total Allocated Cost	\$ 3,519.20	\$ -

DEPARTMENT 11
FISCAL 2024

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Legal Services & Support

Total 1st Tier Allocation \$ 877,959.72
Total 2nd Tier Allocation 88,610.65

Total Allocated Cost \$ 966,570.37

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	3,108.56	0.61%	5,376.39	-	5,376.39	-	5,376.39
County Administrator	23,357.62	4.60%	40,398.05	-	40,398.05	-	40,398.05
Human Resources	5,402.53	1.06%	9,343.92	-	9,343.92	-	9,343.92
Facilities	7,606.79	1.50%	13,156.28	-	13,156.28	-	13,156.28
Information Technology	5,309.72	1.05%	9,183.40	-	9,183.40	-	9,183.40
Finance Department	11,536.25	2.27%	19,952.46	-	19,952.46	-	19,952.46
Corporation Counsel	46,624.87	9.18%	80,639.79	-	80,639.79	-	80,639.79
Clerk of Courts	27,476.92	5.41%	47,522.56	-	47,522.56	6,016.50	53,539.06
Family Court Commissioner	21.93	0.00%	37.93	-	37.93	4.80	42.73
Sheriff's Office	13,315.18	2.62%	23,029.20	-	23,029.20	2,915.57	25,944.76
Child Support	5,181.44	1.02%	8,961.53	-	8,961.53	1,134.56	10,096.09
Health & Human Services	174,058.27	34.29%	301,041.55	(93,972.89)	207,068.66	38,112.77	245,181.43
Clearview	9,482.18	1.87%	16,399.85	-	16,399.85	2,076.27	18,476.12
County Clerk	3,684.58	0.73%	6,372.65	-	6,372.65	806.80	7,179.44
Veterans Service	3,860.04	0.76%	6,676.11	-	6,676.11	845.22	7,521.33
Courts & Judicial	43.86	0.01%	75.86	-	75.86	9.60	85.46
Register in Probate	3,578.46	0.70%	6,189.11	-	6,189.11	783.56	6,972.67
Family Court Services	21.93	0.00%	37.93	-	37.93	4.80	42.73
District Attorney/Victim Witness	10,211.06	2.01%	17,660.48	-	17,660.48	2,235.87	19,896.35
Patrol Services	29,933.15	5.90%	51,770.72	-	51,770.72	6,554.33	58,325.05
Medical Examiner	263.18	0.05%	455.18	-	455.18	57.63	512.81
Emergency Management	5,128.33	1.01%	8,869.68	-	8,869.68	1,122.93	9,992.60
Highway & Airport	9,861.95	1.94%	17,056.68	-	17,056.68	2,159.43	19,216.11
Land Resources & Parks	15,484.03	3.05%	26,780.32	-	26,780.32	3,390.47	30,170.79
Register of Deeds	482.50	0.10%	834.51	-	834.51	105.65	940.16
Land & Water Conservation	438.64	0.09%	758.65	-	758.65	96.05	854.69
County Board	30,310.08	5.97%	52,422.64	-	52,422.64	6,636.86	59,059.50
All Other Departments	61,840.73	12.18%	106,956.30	-	106,956.30	13,540.99	120,497.29
Total	507,624.78	100.00%	\$ 877,959.72	\$ (93,972.89)	\$ 783,986.83	\$ 88,610.65	\$ 872,597.48

Allocation Basis: Analysis of Legal Services Provided by Office Attorneys by Department During 2024

Allocation Source: Corporation Counsel Staff Analysis

DEPARTMENT 11
FISCAL 2024

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 10,693.31
Total 2nd Tier Allocation 1,262.12

Total Allocated Cost \$ 11,955.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	249	100.00%	10,693.31	(8,939.55)	1,753.76	1,262.12	3,015.88
Total	249	100.00%	\$ 10,693.31	\$ (8,939.55)	\$ 1,753.76	\$ 1,262.12	\$ 3,015.88

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 11
FISCAL 2024

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Department Specific

Total 1st Tier Allocation \$ 3,147.69
Total 2nd Tier Allocation 371.52

Total Allocated Cost \$ 3,519.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	166.80	6.34%	199.52	-	199.52	23.55	223.07
Jail	2,464.65	93.66%	2,948.16	-	2,948.16	347.97	3,296.13
Total	2,631.45	100.00%	\$ 3,147.69	\$ -	\$ 3,147.69	\$ 371.52	\$ 3,519.20

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 11
FISCAL 2024

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Legal Services & Support	Child Support	Department Specific
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	5,376.39	5,376.39	-	-
County Administrator	40,398.05	40,398.05	-	-
Human Resources	9,343.92	9,343.92	-	-
Facilities	13,156.28	13,156.28	-	-
Information Technology	9,183.40	9,183.40	-	-
Finance Department	19,952.46	19,952.46	-	-
Corporation Counsel	80,639.79	80,639.79	-	-
Clerk of Courts	53,539.06	53,539.06	-	-
Family Court Commissioner	42.73	42.73	-	-
Sheriff's Office	26,167.84	25,944.76	-	223.07
Child Support	13,111.97	10,096.09	3,015.88	-
Health & Human Services	245,181.43	245,181.43	-	-
Clearview	18,476.12	18,476.12	-	-
County Clerk	7,179.44	7,179.44	-	-
Veterans Service	7,521.33	7,521.33	-	-
Courts & Judicial	85.46	85.46	-	-
Register in Probate	6,972.67	6,972.67	-	-
Family Court Services	42.73	42.73	-	-
District Attorney/Victim Witness	19,896.35	19,896.35	-	-
Jail	3,296.13	-	-	3,296.13
Patrol Services	58,325.05	58,325.05	-	-
Medical Examiner	512.81	512.81	-	-
Emergency Management	9,992.60	9,992.60	-	-
Highway & Airport	19,216.11	19,216.11	-	-
Land Resources & Parks	30,170.79	30,170.79	-	-
Register of Deeds	940.16	940.16	-	-
Land & Water Conservation	854.69	854.69	-	-
UW Extension	-	-	-	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	59,059.50	59,059.50	-	-
All Other Departments	120,497.29	120,497.29	-	-
Total	\$ 879,132.56	\$ 872,597.48	\$ 3,015.88	\$ 3,519.20

DEPARTMENT 12
FISCAL 2024

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 2024

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	\$ 705,262.51	\$ -	\$ 35,353.24	\$ 669,909.27
Fringe Benefits	229,132.25	-	11,485.89	217,646.36
Drug Alcohol Test Fee	135.00	135.00	-	-
Jury Compensation	30,994.54	-	-	30,994.54
Phone	816.64	816.64	-	-
Computer Maint License Repair	1,320.31	1,320.31	-	-
Banking Services	200.00	200.00	-	-
Postage Parcel Delivery	26,786.75	20,677.18	-	6,109.57
Printing and Duplication	3,721.66	3,721.66	-	-
Purchased Services	1,204.23	1,204.23	-	-
Office Supplies & Small Equipment	9,191.16	8,691.16	-	500.00
Membership Dues	240.00	240.00	-	-
Conference Registration Fees	331.00	331.00	-	-
Mileage	14,330.17	386.59	-	13,943.58
Meals	7,584.90	37.50	-	7,547.40
Lodging	588.00	588.00	-	-
Employee Bond Premium	91.41	91.41	-	-
General Liability Insurance	2,093.08	2,093.08	-	-
Total Expenditures	\$ 1,034,023.61	\$ 40,533.76	\$ 46,839.13	\$ 946,650.72
Cost Adjustments:				
Property Tax Revenue	(480,896.00)	-	-	(480,896.00)
Law and Ordinance Violations	(331,364.75)	-	-	(331,364.75)
Courts Fees and Costs	(206,211.38)	-	-	(206,211.38)
State Other Charges for Service	(9,264.73)	-	-	(9,264.73)
Interest Income	(30,431.54)	-	-	(30,431.54)
Rebates	(446.08)	-	-	(446.08)
Total Cost Adjustments	\$ (1,058,614.48)	\$ -	\$ -	\$ (1,058,614.48)
General & Administrative Allocation	-	(40,533.76)	2,031.87	38,501.89
Disallowed / Capitalized	73,461.87	-	-	73,461.87

DEPARTMENT 12
FISCAL 2024

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Incoming Costs				
1st Allocation				
Building Depreciation	85,897.03	-	4,049.71	81,847.33
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	2,141.70	-	100.97	2,040.73
Insurance/Risk Management	0.44	-	0.02	0.42
County Treasurer	2,313.14	-	109.06	2,204.08
County Administrator	1,756.68	-	82.82	1,673.85
Human Resources	10,411.56	-	490.86	9,920.69
Facilities	99,461.46	-	4,689.22	94,772.24
Information Technology	18,337.44	-	864.54	17,472.90
Finance Department	15,851.87	-	747.35	15,104.51
Corporation Counsel	47,522.56	-	2,240.50	45,282.06
Total 1st Allocation	283,693.87	-	13,375.05	270,318.82
General & Administrative Allocation	-	-	-	-
Unallocated	(270,318.82)	-	-	(270,318.82)
Total 1st Tier Allocation	\$ 62,246.04	\$ -	\$ 62,246.04	\$ -
2nd Allocation				
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	13,827.72	-	651.92	13,175.80
Building Depreciation	30.71	-	1.45	29.26
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	616.37	-	29.06	587.31
Insurance/Risk Management	141.56	-	6.67	134.88
County Treasurer	216.41	-	10.20	206.21
County Administrator	423.22	-	19.95	403.27
Human Resources	5,470.18	-	257.90	5,212.28
Facilities	3,849.14	-	181.47	3,667.67
Information Technology	845.24	-	39.85	805.39
Finance Department	683.90	-	32.24	651.65

DEPARTMENT 12
FISCAL 2024

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Corporation Counsel	6,016.50	-	283.65	5,732.85
Total 2nd Allocation	32,120.95	-	1,514.38	30,606.57
General & Administrative Allocation	-	-	-	-
Unallocated	(30,606.57)	-	-	(30,606.57)
Total 2nd Tier Allocation	\$ 1,514.38	\$ -	\$ 1,514.38	\$ -
Total Incoming Costs	14,889.42	-	14,889.42	-
Total Allocated Cost	\$ 63,760.42	\$ -	\$ 63,760.42	\$ (0.00)

DEPARTMENT 12
FISCAL 2024

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 62,246.04
 Total 2nd Tier Allocation 1,514.38

 Total Allocated Cost \$ 63,760.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	62,246.04	(46,839.13)	15,406.91	1,514.38	16,921.29
Total	100	100.00%	\$ 62,246.04	\$ (46,839.13)	\$ 15,406.91	\$ 1,514.38	\$ 16,921.29

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 12
FISCAL 2024

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

Department: Clerk of Courts

Grantee Department	Total	Child Support
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	-	-
County Administrator	-	-
Human Resources	-	-
Facilities	-	-
Information Technology	-	-
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Child Support	16,921.29	16,921.29
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	-	-
Patrol Services	-	-
Medical Examiner	-	-
Emergency Management	-	-
Highway & Airport	-	-
Land Resources & Parks	-	-
Register of Deeds	-	-
Land & Water Conservation	-	-
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	-	-
All Other Departments	-	-
Total	\$ 16,921.29	\$ 16,921.29

**DEPARTMENT 13
FISCAL 2024**

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 2024

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	\$ 43,706.71	\$ -	\$ 2,862.75	\$ 40,843.96
Fringe Benefits	14,159.61	-	1,371.89	12,787.72
Phone	32.89	32.89	-	-
Postage Parcel Delivery	201.72	201.72	-	-
Membership Dues	250.00	250.00	-	-
Total Expenditures	\$ 58,350.93	\$ 484.61	\$ 4,234.64	\$ 53,631.68
Cost Adjustments:				
Property Tax Revenue	(54,321.00)	-	-	(54,321.00)
Total Cost Adjustments	\$ (54,321.00)	\$ -	\$ -	\$ (54,321.00)
General & Administrative Allocation	-	(484.61)	31.74	452.87
Disallowed / Capitalized	236.45	-	-	236.45
Incoming Costs				
1st Allocation				
Building Depreciation	14,047.11	-	1,027.96	13,019.14
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	353.69	-	25.88	327.80
Insurance/Risk Management	-	-	-	-
County Treasurer	68.28	-	5.00	63.28
County Administrator	1,756.68	-	128.55	1,628.12
Human Resources	449.14	-	32.87	416.28
Facilities	16,265.35	-	1,190.29	15,075.06
Information Technology	37.08	-	2.71	34.37
Finance Department	1,504.07	-	110.07	1,394.01
Corporation Counsel	37.93	-	2.78	35.15
Clerk of Courts	-	-	-	-
Total 1st Allocation	34,519.33	-	2,526.11	31,993.22

DEPARTMENT 13
FISCAL 2024

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Family Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
General & Administrative Allocation	-	-	-	-
Unallocated	(31,993.22)	-	-	(31,993.22)
Total 1st Tier Allocation	\$ 6,792.50	\$ -	\$ 6,792.50	\$ -
2nd Allocation				
Building Depreciation	5.02	-	0.37	4.65
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	110.62	-	8.10	102.53
Insurance/Risk Management	-	-	-	-
County Treasurer	6.32	-	0.46	5.86
County Administrator	423.22	-	30.97	392.25
Human Resources	235.92	-	17.26	218.66
Facilities	629.47	-	46.06	583.40
Information Technology	1.49	-	0.11	1.38
Finance Department	65.30	-	4.78	60.52
Corporation Counsel	4.80	-	0.35	4.45
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	2,261.31	-	165.48	2,095.82
Total 2nd Allocation	3,743.47	-	273.95	3,469.53
General & Administrative Allocation	-	-	-	-
Unallocated	(3,469.53)	-	-	(3,469.53)
Total 2nd Tier Allocation	\$ 273.95	\$ -	\$ 273.95	\$ -
Total Incoming Costs	2,800.06	-	2,800.06	-
Total Allocated Cost	\$ 7,066.44	\$ -	\$ 7,066.44	\$ -

DEPARTMENT 13
FISCAL 2024

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
FUNCTIONAL COST ALLOCATIONS

Department: Family Court Commissioner
Function: Child Support

Total 1st Tier Allocation	\$ 6,792.50
Total 2nd Tier Allocation	<u>273.95</u>
Total Allocated Cost	\$ 7,066.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	6,792.50	(2,795.39)	3,997.11	273.95	4,271.05
Total	100	100.00%	\$ 6,792.50	\$ (2,795.39)	\$ 3,997.11	\$ 273.95	\$ 4,271.05

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
FISCAL 2024

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	4,271.05	4,271.05
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	-	-
Patrol Services	-	-
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	\$ 4,271.05	\$ 4,271.05

DEPARTMENT 14
FISCAL 2024

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.

The Sheriff's Office contracts with several municipalities within the County to provide patrol services. The costs of Patrol Services have been specifically identified and are allocated accordingly. Direct expenditures have been excluded from the allocation, leaving only indirect costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 14
FISCAL 2024

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security
Expenditures:				
Salaries & Wages	\$ 12,870,118.69	\$ 679,128.90	\$ 9,919.28	\$ 154,077.24
Fringe Benefits	4,226,072.59	257,199.12	4,849.54	14,005.19
Drug/Alcohol Test Fees	2,584.00	-	-	-
Physical Exams	22,750.00	-	-	-
Uniform Allowance	97,418.61	-	-	2,808.50
Medical and Dental	1,838,464.42	-	-	-
Veterinarian	1,104.37	-	-	-
Professional Services	245,994.69	37,096.54	-	-
Phone	70,194.71	2,676.93	-	-
Laundry	14,726.81	-	-	-
Dietary	741,969.94	-	-	-
Build Equip Maint Service	55.75	-	-	-
Furniture & Furnishings	4,294.63	-	-	-
Vehicle Maintenance	141,828.71	5,324.97	-	-
Computer Maint License Repair	273,296.83	25,080.59	-	-
Postage Parcel Delivery	7,220.90	2.99	-	-
Printing and Duplication	4,013.84	-	-	-
Trainer Speaker	34,205.00	34,205.00	-	-
Purchased Services	7,736.08	415.12	-	-
Contractual Services	251,512.27	6,852.82	-	-
Office Supplies & Small Equipment	34,807.05	1,122.37	-	-
Computer Equipment	42,855.87	1,489.36	-	-
Office Equipment	252.65	-	-	-
Furniture & Furnishings	1,803.66	-	-	-
Membership Dues	3,739.00	1,950.00	-	-
Conference Registration Fees	8,395.52	1,350.00	-	-
Education and Training	36,337.58	1,063.40	-	-
Advertising	139.79	-	-	-
License & Certification	277.90	-	-	-
Mileage	186.26	-	-	-
Parking Tolls	159.00	-	-	-
Commercial Travel	1,127.90	-	-	-
Meals	9,281.59	731.20	-	-
Lodging	29,840.75	990.00	-	-
Fuel	243,520.90	4,456.45	-	-
Operating Supplies	261,065.05	9,293.97	-	-
Bullet Proof Vest	11,487.09	-	-	-
Firearm Supplies	44,743.28	-	-	-

DEPARTMENT 14
FISCAL 2024

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security
Range Fees	3,000.00	-	-	160.00
Food	1,151.52	1,151.52	-	-
Non Sufficient Fund Fee	60.00	-	-	-
Co County Board Services	10.00	-	-	-
Co Hwy Dept Services Supplies	596.16	-	-	-
Co Vehicle Fuel Services	12,668.28	105.10	-	-
Building Premium	258.47	258.47	-	-
Equipment Vehicle Insurance	18,876.97	406.50	-	-
Employee Bond Premium	1,495.81	83.10	-	66.48
Vehicle Equip Liability Ins	11,901.99	301.32	-	-
General Liability Insurance	231,943.48	2,535.17	-	4,051.71
Rent Expense	13,625.00	-	-	-
Evidence Expenses	10,282.80	-	-	-
Grants and Contributions	23,594.80	-	-	-
CAP Machinery & Equipment	96,875.88	-	-	10,907.10
CAP Automotive	632,885.63	54,283.01	-	-
Total Expenditures	\$ 22,644,810.47	\$ 1,129,553.92	\$ 14,768.82	\$ 186,076.22
Cost Adjustments:				
Property Tax Revenue	(14,365,283.00)	-	-	-
Federal Grants Other	(11,010.72)	-	-	-
St Grant Law Enforcement Imprv	(283,694.64)	-	-	-
St Grants Water Patrol	(31,010.95)	-	-	-
St Grant Other Law Enforcement	(57,531.99)	-	-	-
Restitution Received	(790.52)	-	-	-
Law Enforcement Fees	(103,466.56)	-	-	-
BP Vest Contribution	(4,878.39)	-	-	-
False Alarm Fees	(8,181.00)	-	-	-
Electronic Monitoring Fee	(110,530.08)	-	-	-
Inmate Health Charges	(9,791.37)	-	-	-
Inmate Phone Comm	(291,493.07)	-	-	-
Inmate Booking Fee	(22,885.23)	-	-	-
Huber Fees Working	(104,563.87)	-	-	-
Bullet Proof Vest Charge	62.92	-	-	-
Huber Fees Non Working	(2,776.93)	-	-	-
Fed Prisoner Boarding	(6,733,066.00)	-	-	-
Fed Transport Charges	(344,196.74)	-	-	-

DEPARTMENT 14
FISCAL 2024

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security
Law Enforcement Services	(70,782.92)	-	-	-
Inmate DNA Testing	(2,960.00)	-	-	-
Bedhold Prob/Parole	(52,000.00)	-	-	-
State Prisoner Boarding	(69,638.25)	-	-	-
State Other Charges for Service	(3,138.56)	-	-	-
Intergovernmental Services	(467,524.93)	-	-	-
Sheriff Dept Services	(360.00)	-	-	-
Charges to Local Govts	(26,763.36)	-	-	-
County Departments	(16,000.00)	-	-	-
Interest Income	(592.84)	-	-	-
Equipment Sales	(23,820.64)	-	-	-
Other Insurance Recoveries	(10,479.50)	-	-	-
Donation Revenue	(54,227.20)	-	-	-
Misc Revenue	(57,894.12)	-	-	-
Rebates	(5,682.15)	-	-	-
Intrafund Transfer In	(124,365.92)	-	-	-
Child Support Mileage	-	(1,720.70)	1,720.70	-
Total Cost Adjustments	\$ (23,471,318.53)	\$ (1,720.70)	\$ 1,720.70	\$ -
General & Administrative Allocation	-	(1,073,550.21)	736.92	9,284.68
Disallowed / Capitalized	1,919,992.78	(54,283.01)	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	102,528.02	-	83.42	1,295.81
Equipment Depreciation	132,047.46	66,686.69	-	908.93
Audit and Consulting Services	3,002.48	-	2.44	37.95
Insurance/Risk Management	3.60	0.72	-	0.83
County Treasurer	6,174.08	-	5.02	78.03
County Administrator	3,513.35	-	2.86	44.40
Human Resources	23,402.36	-	19.04	295.77
Facilities	122,137.80	-	99.38	1,543.65
Information Technology	205,189.67	-	166.95	2,593.31
Finance Department	40,575.11	-	33.01	512.81
Corporation Counsel	23,228.72	-	18.90	293.58
Clerk of Courts	-	-	-	-

DEPARTMENT 14
FISCAL 2024

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security
Family Court Commissioner	-	-	-	-
Total 1st Allocation	661,802.65	66,687.41	431.04	7,605.08
General & Administrative Allocation	-	(66,687.41)	54.26	842.84
Unallocated	(169,312.88)	-	-	-
Total 1st Tier Allocation	\$ 1,585,974.48	\$ -	\$ 17,711.74	\$ 203,808.82
2nd Allocation				
Building Depreciation	36.66	-	0.03	0.46
Equipment Depreciation	8.87	4.48	-	0.06
Audit and Consulting Services	881.00	-	0.72	11.13
Insurance/Risk Management	1,162.46	232.28	-	266.86
County Treasurer	589.83	-	0.48	7.45
County Administrator	846.45	-	0.69	10.70
Human Resources	12,290.76	-	10.00	155.34
Facilities	48,803.35	-	39.71	616.81
Information Technology	11,797.29	-	9.60	149.10
Finance Department	1,817.56	-	1.48	22.97
Corporation Counsel	2,939.12	-	2.39	37.15
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	4,561.45	-	3.71	57.65
Total 2nd Allocation	85,734.78	236.76	68.81	1,335.68
General & Administrative Allocation	-	(236.76)	0.19	2.99
Unallocated	(15,576.24)	-	-	-
Total 2nd Tier Allocation	\$ 70,158.54	\$ -	\$ 69.00	\$ 1,338.68
Total Incoming Costs	562,648.31	-	554.30	9,786.60
Total Allocated Cost	\$ 1,656,133.02	\$ -	\$ 17,780.74	\$ 205,147.49

DEPARTMENT 14
FISCAL 2024

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

Department: Sheriff's Office

Functions:	Patrol Services	Corrections	General Government
Expenditures:			
Salaries & Wages	\$ 3,843,235.47	\$ 6,040,479.39	\$ 2,143,278.41
Fringe Benefits	1,349,878.05	1,834,246.55	765,894.14
Drug/Alcohol Test Fees	1,082.00	1,165.00	337.00
Physical Exams	6,800.00	13,775.00	2,175.00
Uniform Allowance	32,527.18	48,727.11	13,355.82
Medical and Dental	3,193.00	1,835,271.42	-
Veterinarian	-	-	1,104.37
Professional Services	6,804.54	2,205.84	199,887.77
Phone	34,441.28	5,683.93	27,392.57
Laundry	-	14,726.81	-
Dietary	-	741,969.94	-
Build Equip Maint Service	55.75	-	-
Furniture & Furnishings	-	4,294.63	-
Vehicle Maintenance	113,606.28	14,745.56	8,151.90
Computer Maint License Repair	54,127.68	50,059.58	144,028.98
Postage Parcel Delivery	280.86	536.24	6,400.81
Printing and Duplication	866.84	3,147.00	-
Trainer Speaker	-	-	-
Purchased Services	415.12	6,075.60	830.24
Contractual Services	117,255.78	89,588.03	37,815.64
Office Supplies & Small Equipment	12,059.73	16,023.51	5,601.44
Computer Equipment	32,364.40	6,575.14	2,426.97
Office Equipment	-	-	252.65
Furniture & Furnishings	-	1,054.79	748.87
Membership Dues	320.00	-	1,469.00
Conference Registration Fees	550.00	2,735.00	3,760.52
Education and Training	16,423.68	6,839.04	12,011.46
Advertising	139.79	-	-
License & Certification	277.90	-	-
Mileage	-	186.26	-
Parking Tolls	54.00	105.00	-
Commercial Travel	-	348.96	778.94
Meals	1,886.21	5,893.42	770.76
Lodging	2,211.00	19,495.38	7,144.37
Fuel	196,720.08	24,197.14	18,147.23
Operating Supplies	108,387.67	94,989.20	48,394.21
Bullet Proof Vest	10,261.49	-	1,225.60
Firearm Supplies	33,146.84	852.23	10,744.21

DEPARTMENT 14
FISCAL 2024

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

Department: Sheriff's Office

Functions:	Patrol Services	Corrections	General Government
Range Fees	1,000.00	240.00	1,600.00
Food	-	-	-
Non Sufficient Fund Fee	30.00	-	30.00
Co County Board Services	-	-	10.00
Co Hwy Dept Services Supplies	-	-	596.16
Co Vehicle Fuel Services	11,790.90	218.72	553.56
Building Premium	-	-	-
Equipment Vehicle Insurance	17,504.26	341.20	625.01
Employee Bond Premium	340.71	772.84	232.68
Vehicle Equip Liability Ins	9,642.11	753.29	1,205.27
General Liability Insurance	20,448.79	196,734.31	8,173.50
Rent Expense	2,000.00	-	11,625.00
Evidence Expenses	-	-	10,282.80
Grants and Contributions	23,594.80	-	-
CAP Machinery & Equipment	-	-	85,968.78
CAP Automotive	446,652.42	56,829.00	75,121.20

Total Expenditures	\$ 6,512,376.61	\$ 11,141,882.06	\$ 3,660,152.84
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Cost Adjustments:

Property Tax Revenue	(5,202,413.00)	(4,225,127.00)	(4,937,743.00)
Federal Grants Other	(8,603.22)	-	(2,407.50)
St Grant Law Enforcement Imprv	(101,988.86)	-	(181,705.78)
St Grants Water Patrol	(31,010.95)	-	-
St Grant Other Law Enforcement	(24,023.20)	-	(33,508.79)
Restitution Received	-	(627.29)	(163.23)
Law Enforcement Fees	(9,385.77)	-	(94,080.79)
BP Vest Contribution	(4,878.39)	-	-
False Alarm Fees	-	-	(8,181.00)
Electronic Monitoring Fee	-	(110,530.08)	-
Inmate Health Charges	-	(9,791.37)	-
Inmate Phone Comm	-	(291,493.07)	-
Inmate Booking Fee	-	(22,885.23)	-
Huber Fees Working	-	(104,563.87)	-
Bullet Proof Vest Charge	-	-	62.92
Huber Fees Non Working	-	(2,776.93)	-
Fed Prisoner Boarding	-	(6,733,066.00)	-
Fed Transport Charges	-	(344,196.74)	-

DEPARTMENT 14
FISCAL 2024

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

Department: Sheriff's Office

Functions:	Patrol Services	Corrections	General Government
Law Enforcement Services	-	-	(70,782.92)
Inmate DNA Testing	-	(2,960.00)	-
Bedhold Prob/Parole	-	(52,000.00)	-
State Prisoner Boarding	-	(69,638.25)	-
State Other Charges for Service	-	(3,138.56)	-
Intergovernmental Services	(467,524.93)	-	-
Sheriff Dept Services	-	-	(360.00)
Charges to Local Govts	-	-	(26,763.36)
County Departments	(16,000.00)	-	-
Interest Income	-	(307.10)	(285.74)
Equipment Sales	(23,820.64)	-	-
Other Insurance Recoveries	(10,479.50)	-	-
Donation Revenue	-	-	(54,227.20)
Misc Revenue	(25,534.57)	(32,209.26)	(150.29)
Rebates	-	-	(5,682.15)
Intrafund Transfer In	(19,154.61)	-	(105,211.31)
Child Support Mileage	-	-	-
Total Cost Adjustments	\$ (5,944,817.64)	\$ (12,005,310.75)	\$ (5,521,190.14)
General & Administrative Allocation	324,949.10	555,948.28	182,631.23
Disallowed / Capitalized	(567,558.97)	863,428.69	1,678,406.07
Incoming Costs			
1st Allocation			
Building Depreciation	32,322.18	50,801.32	18,025.29
Equipment Depreciation	-	-	64,451.84
Audit and Consulting Services	946.54	1,487.69	527.86
Insurance/Risk Management	-	-	2.06
County Treasurer	1,946.39	3,059.18	1,085.45
County Administrator	1,107.59	1,740.82	617.68
Human Resources	7,377.64	11,595.57	4,114.33
Facilities	38,504.20	60,517.72	21,472.85
Information Technology	64,686.48	101,668.86	36,074.07
Finance Department	12,791.39	20,104.45	7,133.45
Corporation Counsel	7,322.90	11,509.53	4,083.80
Clerk of Courts	-	-	-

DEPARTMENT 14
FISCAL 2024

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

Department: Sheriff's Office

Functions:	Patrol Services	Corrections	General Government
Family Court Commissioner	-	-	-
Total 1st Allocation	167,005.31	262,485.13	157,588.68
General & Administrative Allocation	21,023.35	33,042.76	11,724.21
Unallocated	-	-	(169,312.88)
Total 1st Tier Allocation	\$ 512,977.76	\$ 851,476.16	\$ 0.00
2nd Allocation			
Building Depreciation	11.56	18.16	6.44
Equipment Depreciation	-	-	4.33
Audit and Consulting Services	277.74	436.53	154.89
Insurance/Risk Management	-	-	663.32
County Treasurer	185.94	292.25	103.70
County Administrator	266.84	419.40	148.81
Human Resources	3,874.69	6,089.91	2,160.82
Facilities	15,385.36	24,181.43	8,580.04
Information Technology	3,719.12	5,845.41	2,074.06
Finance Department	572.99	900.58	319.54
Corporation Counsel	926.56	1,456.29	516.72
Clerk of Courts	-	-	-
Family Court Commissioner	-	-	-
Sheriff's Office	1,438.01	2,260.14	801.94
Total 2nd Allocation	26,658.81	41,900.11	15,534.62
General & Administrative Allocation	74.64	117.31	41.62
Unallocated	-	-	(15,576.24)
Total 2nd Tier Allocation	\$ 26,733.45	\$ 42,017.42	\$ -
Total Incoming Costs	214,762.11	337,545.31	-
Total Allocated Cost	\$ 539,711.21	\$ 893,493.58	\$ 0.00

DEPARTMENT 14
FISCAL 2024

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Departmental Support Services

Total 1st Tier Allocation \$ 17,711.74
Total 2nd Tier Allocation 69.00

Total Allocated Cost \$ 17,780.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	13,504.52	81.90%	14,505.49	(13,504.52)	1,000.97	56.51	1,057.48
Health & Human Services	2,910.00	17.65%	3,125.69	(2,910.00)	215.69	12.18	227.87
Land Resources & Parks	75.00	0.45%	80.56	(75.00)	5.56	0.31	5.87
Total	16,489.52	100.00%	\$ 17,711.74	\$ (16,489.52)	\$ 1,222.22	\$ 69.00	\$ 1,291.22

Allocation Basis: Direct Allocation to Benefiting Department Based on Service Charges During 2024

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

DEPARTMENT 14
FISCAL 2024

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Courthouse Security

Total 1st Tier Allocation \$ 203,808.82
Total 2nd Tier Allocation 1,338.68

Total Allocated Cost \$ 205,147.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	1,350	0.99%	2,016.36	-	2,016.36	-	2,016.36
Information Technology	1,463	1.07%	2,185.13	-	2,185.13	-	2,185.13
Clerk of Courts	9,258	6.78%	13,827.72	-	13,827.72	-	13,827.72
Family Court Commissioner	1,514	1.11%	2,261.31	-	2,261.31	-	2,261.31
Sheriff's Office	3,054	2.24%	4,561.45	-	4,561.45	-	4,561.45
Child Support	5,877	4.31%	8,777.87	-	8,777.87	65.66	8,843.53
Courts & Judicial	22,150	16.23%	33,083.18	-	33,083.18	247.48	33,330.66
Register in Probate	1,834	1.34%	2,739.26	-	2,739.26	20.49	2,759.75
Family Court Services	1,047	0.77%	1,563.80	-	1,563.80	11.70	1,575.49
District Attorney/Victim Witness	7,414	5.43%	11,073.53	-	11,073.53	82.83	11,156.37
Jail	68,917	50.51%	102,934.24	-	102,934.24	769.99	103,704.24
All Other Departments	12,577	9.22%	18,784.97	-	18,784.97	140.52	18,925.49
Total	136,455	100.00%	\$ 203,808.82	\$ -	\$ 203,808.82	\$ 1,338.68	\$ 205,147.49

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 14
FISCAL 2024

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Patrol Services

Total 1st Tier Allocation \$ 512,977.76
Total 2nd Tier Allocation 26,733.45

Total Allocated Cost **\$ 539,711.21**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Patrol Services	100.00	100.00%	512,977.76	-	512,977.76	26,733.45	539,711.21
Total	100.00	100.00%	\$ 512,977.76	\$ -	\$ 512,977.76	\$ 26,733.45	\$ 539,711.21

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 14
FISCAL 2024

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Corrections

Total 1st Tier Allocation \$ 851,476.16
Total 2nd Tier Allocation 42,017.42

Total Allocated Cost \$ 893,493.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Jail	100.00	100.00%	851,476.16	-	851,476.16	42,017.42	893,493.58
Total	100.00	100.00%	\$ 851,476.16	\$ -	\$ 851,476.16	\$ 42,017.42	\$ 893,493.58

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 14
FISCAL 2024

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

Department: Sheriff's Office

Grantee Department	Total	Departmental Support Services	Courthouse Security	Patrol Services	Corrections
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	-	-	-	-	-
Insurance/Risk Management	-	-	-	-	-
County Treasurer	-	-	-	-	-
County Administrator	-	-	-	-	-
Human Resources	-	-	-	-	-
Facilities	2,016.36	-	2,016.36	-	-
Information Technology	2,185.13	-	2,185.13	-	-
Finance Department	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Clerk of Courts	13,827.72	-	13,827.72	-	-
Family Court Commissioner	2,261.31	-	2,261.31	-	-
Sheriff's Office	4,561.45	-	4,561.45	-	-
Child Support	9,901.01	1,057.48	8,843.53	-	-
Health & Human Services	227.87	227.87	-	-	-
Clearview	-	-	-	-	-
County Clerk	-	-	-	-	-
Veterans Service	-	-	-	-	-
Courts & Judicial	33,330.66	-	33,330.66	-	-
Register in Probate	2,759.75	-	2,759.75	-	-
Family Court Services	1,575.49	-	1,575.49	-	-
District Attorney/Victim Witness	11,156.37	-	11,156.37	-	-
Jail	997,197.82	-	103,704.24	-	893,493.58
Patrol Services	539,711.21	-	-	539,711.21	-
Medical Examiner	-	-	-	-	-
Emergency Management	-	-	-	-	-
Highway & Airport	-	-	-	-	-
Land Resources & Parks	5.87	5.87	-	-	-
Register of Deeds	-	-	-	-	-
Land & Water Conservation	-	-	-	-	-
UW Extension	-	-	-	-	-
County Library System	-	-	-	-	-
Worker's Compensation	-	-	-	-	-
Health Insurance	-	-	-	-	-
Dental Insurance	-	-	-	-	-
County Board	-	-	-	-	-
All Other Departments	18,925.49	-	18,925.49	-	-
Total	\$ 1,639,643.50	\$ 1,291.22	\$ 205,147.49	\$ 539,711.21	\$ 893,493.58