

CENTRAL SERVICES COST ALLOCATION PLAN

DODGE COUNTY, WISCONSIN

Based on 2023 Financials
Fiscal Year Ended December 31, 2023



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 2025 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, 2023.

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, 2023, 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:

Bo DeDeker

Name of Official:

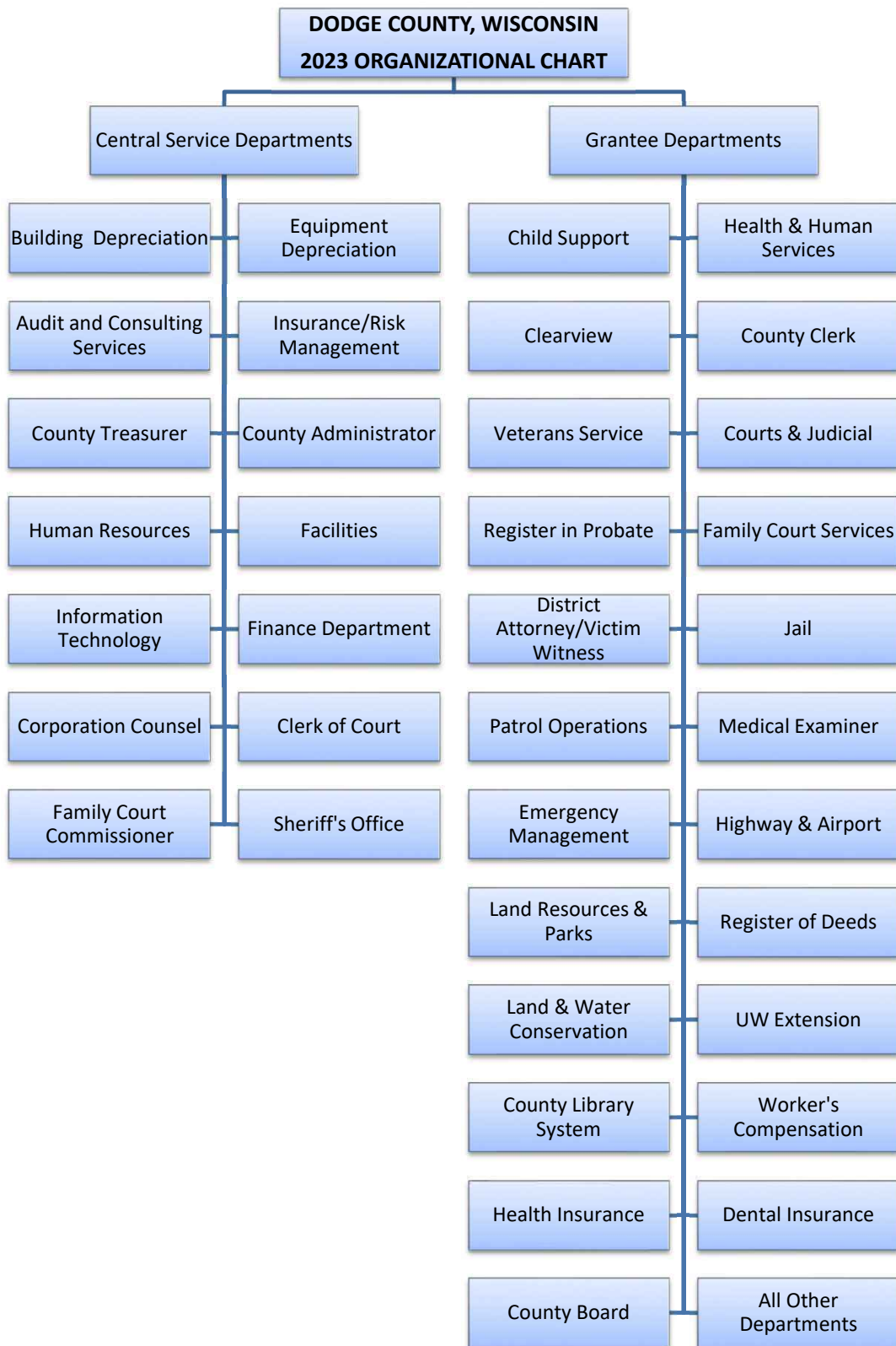
Bo DeDeker

Title:

Finance Director

Date of Execution:

7-25-2024



SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023

	Health & Human			
	Child Support	Services	Clearview	County Clerk
Central Service Departments				
Building Depreciation	\$ 53,527.23	\$ 178,707.63	\$ 66,529.80	\$ 13,308.05
Equipment Depreciation	1,526.12	71,364.57	-	13,697.05
Audit and Consulting Services	1,113.99	8,998.00	7,198.40	1,822.35
Insurance/Risk Management	126.31	3,052.93	5,621.98	37.89
County Treasurer	1,350.79	33,032.91	23,724.22	8,379.00
County Administrator	1,848.76	22,185.17	1,848.76	1,848.76
Human Resources	7,393.21	104,317.48	362,558.27	1,907.46
Facilities	65,787.13	20,812.80	66,796.19	20,795.95
Information Technology	41,383.67	701,615.39	720,979.98	19,726.55
Finance Department	8,032.81	168,343.71	135,068.16	6,675.28
Corporation Counsel	5,216.77	338,277.64	17,127.41	7,492.96
Clerk of Courts	15,226.03	-	-	-
Family Court Commissioner	2,871.25	-	-	-
Sheriff's Office	10,302.30	623.24	-	-
Total Allocated Costs	\$ 215,706.35	\$ 1,651,331.47	\$ 1,407,453.18	\$ 95,691.32
Rollforward	\$ 7,967.30	\$ (201,386.93)	\$ 31,871.03	\$ 25,384.80
Adjustments	-	-	-	-
Total Proposed Costs	\$ 223,673.66	\$ 1,449,944.54	\$ 1,439,324.21	\$ 121,076.12

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023**

	Veterans Service	Courts & Judicial	Register in Probate	Family Court Services
Central Service Departments				
Building Depreciation	\$ 3,654.13	\$ 201,740.38	\$ 16,703.92	\$ 9,535.99
Equipment Depreciation	-	140,358.37	-	-
Audit and Consulting Services	437.55	1,978.45	448.20	1,116.35
Insurance/Risk Management	25.26	126.31	25.26	37.89
County Treasurer	188.48	2,632.96	274.25	5,011.27
County Administrator	9,243.82	1,848.76	-	-
Human Resources	1,136.13	8,577.37	1,205.37	1,867.39
Facilities	6,353.64	247,947.06	20,529.79	11,720.12
Information Technology	7,387.37	34,920.66	-	10,912.72
Finance Department	1,683.66	8,431.52	1,860.06	4,273.40
Corporation Counsel	-	118.69	1,798.39	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	33,318.45	2,758.74	1,574.92
Total Allocated Costs	\$ 30,110.05	\$ 681,998.99	\$ 45,603.98	\$ 46,050.06
Rollforward	\$ 10,516.99	\$ 110,531.36	\$ 10,160.22	\$ 6,795.20
Adjustments	-	-	-	-
Total Proposed Costs	\$ 40,627.04	\$ 792,530.35	\$ 55,764.19	\$ 52,845.25

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023**

	District			
	Attorney/Victim			
	Witness	Jail	Patrol Services	Medical Examiner
Central Service Departments				
Building Depreciation	\$ 67,526.10	\$ 643,162.16	\$ -	\$ 11,589.71
Equipment Depreciation	-	33,603.98	381,199.01	-
Audit and Consulting Services	1,485.32	4,432.29	3,408.18	951.97
Insurance/Risk Management	113.68	11,623.22	2,607.95	69.96
County Treasurer	1,559.30	8,323.63	4,697.56	555.56
County Administrator	1,848.76	1,848.76	-	1,848.76
Human Resources	6,875.96	61,434.81	25,382.54	3,001.55
Facilities	82,992.30	1,895,850.49	-	19,911.55
Information Technology	18,034.26	295,299.91	237,760.57	25,267.41
Finance Department	6,522.20	30,092.06	18,098.79	4,079.88
Corporation Counsel	2,229.76	419.62	-	561.61
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	11,152.28	103,666.27	1,123,710.61	-
Total Allocated Costs	\$ 200,339.93	\$ 3,089,757.21	\$ 1,796,865.22	\$ 67,837.96
Rollforward	\$ 28,944.18	\$ (612,046.32)	\$ 1,796,865.22	\$ 15,229.98
Adjustments	-	-	-	-
Total Proposed Costs	\$ 229,284.10	\$ 2,477,710.89	\$ 3,593,730.43	\$ 83,067.95

SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023

	Emergency Management	Highway & Airport	Land Resources & Parks	Register of Deeds
Central Service Departments				
Building Depreciation	\$ 15,696.03	\$ -	\$ 48,322.92	\$ 20,400.03
Equipment Depreciation	128,832.44	-	68,160.82	1,950.23
Audit and Consulting Services	1,294.92	5,398.80	8,809.01	2,255.17
Insurance/Risk Management	267.20	9,358.56	431.81	50.53
County Treasurer	838.23	9,919.17	31,186.13	343.57
County Administrator	1,848.76	22,185.17	1,848.76	1,848.76
Human Resources	8,375.96	47,580.26	10,481.65	2,458.21
Facilities	14,674.39	859.34	75,512.27	31,878.30
Information Technology	26,266.99	152,550.69	111,783.54	25,452.42
Finance Department	7,416.73	60,462.23	39,146.73	8,306.27
Corporation Counsel	6,025.19	16,639.60	61,533.66	377.11
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	5.69	-
Total Allocated Costs	\$ 211,536.85	\$ 324,953.82	\$ 457,222.99	\$ 95,320.60
Rollforward	\$ 15,689.57	\$ 29,289.95	\$ 97,855.83	\$ 9,930.75
Adjustments	-	-	-	-
Total Proposed Costs	\$ 227,226.41	\$ 354,243.78	\$ 555,078.81	\$ 105,251.36

SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023

	Land & Water Conservation	UW Extension	County Library System	Worker's Compensation
Central Service Departments				
Building Depreciation	\$ 15,010.41	\$ 24,200.31	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	1,942.97	814.79	113.53	360.69
Insurance/Risk Management	83.85	25.26	-	-
County Treasurer	6,521.17	1,066.30	31.81	5.30
County Administrator	1,848.76	1,848.76	1,848.76	-
Human Resources	3,521.15	3,397.52	543.34	4,449.07
Facilities	23,456.16	37,816.85	-	-
Information Technology	19,005.85	31,767.63	-	-
Finance Department	7,561.09	3,296.23	398.42	1,227.09
Corporation Counsel	505.78	4,075.12	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 79,457.19	\$ 108,308.78	\$ 2,935.86	\$ 6,042.15
Rollforward	\$ 12,287.92	\$ 24,652.17	\$ 518.52	\$ 596.38
Adjustments	-	-	-	-
Total Proposed Costs	\$ 91,745.11	\$ 132,960.95	\$ 3,454.38	\$ 6,638.54

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023**

	Health Insurance	Dental Insurance	County Board	All Other Departments
Central Service Departments				
Building Depreciation	\$ -	\$ -	\$ 20,124.54	\$ 234,865.33
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	482.49	1,741.93	2,893.76
Insurance/Risk Management	-	-	429.47	-
County Treasurer	-	166.22	2,628.34	4,609.14
County Administrator	3,723.45	-	-	12,578.52
Human Resources	-	7,410.28	-	-
Facilities	-	-	31,447.81	353,767.64
Information Technology	-	-	107,719.85	65,834.91
Finance Department	-	1,641.49	11,814.38	11,536.46
Corporation Counsel	-	-	43,506.54	2,592.63
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	18,918.56
Total Allocated Costs	\$ 3,723.45	\$ 9,700.48	\$ 219,412.87	\$ 707,596.95
Rollforward	\$ (3,322.41)	\$ 2,766.53	\$ 67,015.93	\$ 77,702.87
Adjustments	-	-	-	-
Total Proposed Costs	\$ 401.05	\$ 12,467.00	\$ 286,428.79	\$ 785,299.82

SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023

	Total Allocated Costs
Central Service Departments	
Building Depreciation	\$ 1,644,604.68
Equipment Depreciation	840,692.58
Audit and Consulting Services	59,499.12
Insurance/Risk Management	34,115.34
County Treasurer	147,045.30
County Administrator	93,950.06
Human Resources	673,874.96
Facilities	3,028,909.78
Information Technology	2,653,670.38
Finance Department	545,968.66
Corporation Counsel	508,498.50
Clerk of Courts	15,226.03
Family Court Commissioner	2,871.25
Sheriff's Office	1,306,031.06
Total Allocated Costs	\$ 11,554,957.70
Rollforward	<u>\$ 1,565,817.03</u>
Adjustments	-
Total Proposed Costs	<u><u>\$ 13,120,774.74</u></u>

SCHEDULE OF FIXED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023

Grantee Department	Final Costs 2023	Fixed Costs 2021	Rollforward	Adjustments	Actual Costs with Rollforward
Child Support	\$ 215,706.35	\$ 207,739.05	\$ 7,967.30	\$ -	\$ 223,673.66
Health & Human Services	1,651,331.47	1,852,718.40	(201,386.93)	-	1,449,944.54
Clearview	1,407,453.18	1,375,582.15	31,871.03	-	1,439,324.21
County Clerk	95,691.32	70,306.52	25,384.80	-	121,076.12
Veterans Service	30,110.05	19,593.06	10,516.99	-	40,627.04
Courts & Judicial	681,998.99	571,467.63	110,531.36	-	792,530.35
Register in Probate	45,603.98	35,443.76	10,160.22	-	55,764.19
Family Court Services	46,050.06	39,254.86	6,795.20	-	52,845.25
District Attorney/Victim Witness	200,339.93	171,395.75	28,944.18	-	229,284.10
Jail	3,089,757.21	3,701,803.53	(612,046.32)	-	2,477,710.89
Patrol Services	1,796,865.22	-	1,796,865.22	-	3,593,730.43
Medical Examiner	67,837.96	52,607.98	15,229.98	-	83,067.95
Emergency Management	211,536.85	195,847.28	15,689.57	-	227,226.41
Highway & Airport	324,953.82	295,663.87	29,289.95	-	354,243.78
Land Resources & Parks	457,222.99	359,367.16	97,855.83	-	555,078.81
Register of Deeds	95,320.60	85,389.85	9,930.75	-	105,251.36
Land & Water Conservation	79,457.19	67,169.27	12,287.92	-	91,745.11
UW Extension	108,308.78	83,656.61	24,652.17	-	132,960.95
County Library System	2,935.86	2,417.34	518.52	-	3,454.38
Worker's Compensation	6,042.15	5,445.77	596.38	-	6,638.54
Health Insurance	3,723.45	7,045.86	(3,322.41)	-	401.05
Dental Insurance	9,700.48	6,933.95	2,766.53	-	12,467.00
County Board	219,412.87	152,396.94	67,015.93	-	286,428.79
All Other Departments	707,596.95	629,894.08	77,702.87	-	785,299.82
Total	\$ 11,554,957.70	\$ 9,989,140.67	\$ 1,565,817.03	\$ -	\$ 13,120,774.74

SCHEDULE OF DEPARTMENTAL COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 2,111,642	\$ -	\$ -	\$ 2,111,642
Equipment Depreciation	-	1,688,339	-	-	1,688,339
Audit and Consulting Services	51,747	(45,676)	95,140	(54,064)	47,147
Insurance/Risk Management	849,253	(744,104)	(105,150)	-	-
County Treasurer	444,439	(3,001,074)	2,704,942	-	148,307
County Administrator	199,264	(197,022)	177,085	-	179,327
Human Resources	585,741	(678,673)	645,611	-	552,679
Facilities	4,096,419	(2,595,892)	2,176,667	(568,685)	3,108,508
Information Technology	2,753,398	(2,328,981)	1,996,127	-	2,420,545
Finance Department	662,743	(735,448)	667,537	-	594,831
Corporation Counsel	771,835	(745,942)	734,995	(81,105)	679,782
Clerk of Courts	974,650	(1,016,811)	86,190	(42,201)	1,827
Family Court Commissioner	53,211	(49,337)	216	(4,052)	38
Sheriff's Office	10,503,220	(10,423,636)	697,354	(27,557)	749,382
less unallocated Incoming costs					(727,397)
Total	\$ 21,945,919	\$ (18,762,615)	\$ 9,876,714	\$ (777,664)	\$ 11,554,958

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023

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	2023 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 2023	County Financial Records & Reports
	Billed Audit Services	FY2022 Billed Audit Services by Benefiting Department During 2023	County Financial Records & Reports
	Cost Allocation Plan	Number of Weighted Functions Analyzed by Central Services Department	FY2022 Cost Allocation Plan Prepared During 2023
4	Insurance/Risk Management		
	Risk Management	Insurance Premiums Billed by Department During 2023	Finance Department and Property & Liability Insurance Records and
5	County Treasurer		
	General Receipts	Total Number of General Receipt Transactions Processed by Department During 2023	County Financial Records & Reports
	Disbursements & Checking	Total Payroll and Accounts Payable Disbursements by Departments During 2023	County Financial Records and Reports
	General Government	Unallocated	

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023

Department Number	Departmental Function	Allocation Base	Allocation Source
6	County Administrator		
	Department Admin & Oversight	Percentage of Effort Devoted to Benefiting Departments During 2023	County Administrator Effort Analysis
	Budget Development & Oversight	Percentage of Effort Devoted to Benefiting Departments During 2023	County Administrator Effort Analysis
	Risk Management	Direct Allocation to Benefiting Department	Completed Employee Personnel Activity Reports
	General Government	Unallocated	
7	Human Resources		
	Human Resources Administration	Total Number of Employees by Department During 2023, Excluding County Board	County Human Resources Records & Reports
	Health Insurance Administration	County Share of Health Insurance Premiums Paid by Department During 2023	County Finance Department Records and Reports
	Workers Comp Administration	Direct Allocation to Benefiting Department	Completed 2023 Personnel Activity Reports
	Dental Insurance Administration	Direct Allocation to Benefiting Department	Completed 2023 Personnel Activity Reports
	Department Specific	Direct Allocation to Benefiting Department	Completed 2023 Personnel Activity Reports
	General Government	Unallocated	
8	Facilities		
	Administration Building	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance Departments
	Law Enforcement Center (J-POD Building)	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance Departments
	Henry Dodge Office Building	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance Departments
	Highway Building	Direct Allocation to Benefiting Department	County Financial Records and Reports
	Courts Building	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance Departments
	Corrections Building	Direct Allocation to Benefiting Department	County Financial Records and Reports
	Justice Facility	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance Departments

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023

Department Number	Departmental Function	Allocation Base	Allocation Source
9	Information Technology		
	Help Desk & Infrastructure Support	Total Number of Active Directory Users by Department During 2023	County Information Technology Inventory Records
	General IT Support	Total Number of Computer Devices, Cellular Devices and Printer/Copiers by Department in 2023	County Information Technology Inventory Records
	Tyler Munis Support	Number of MUNIS User Licenses by Department During 2023	County Information Technology Inventory Records
	Kronos Support	Number of HRIS User Licenses by Department During 2023	County Information Technology Inventory Records
	Tele-communications Support	Phone Charges by Department During 2023	Information Technology and Finance Department Records and Reports
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records & Reports and Completed 2023 Personnel Activity Reports
10	Finance Department		
	General Accounting & Financial Reporting	Total Number of Payroll, Receipt, and Accounting Transactions Processed by Department During 2023	County Financial Records and Reports
	Payroll	Total Payroll Advices Processed by Department During 2023	County Financial Records and Reports
	Department Specific	Direct Allocation to Benefiting Department	Completed Personnel Activity Reports for 2023
	General Government	Unallocated	
11	Corporation Counsel		
	Legal Services & Support	Analysis of Legal Services Provided by Office Attorneys by Department During 2023	Corporation Counsel Staff Analysis
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	
12	Clerk of Courts		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	
13	Family Court Commissioner		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	

**SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2023**

Department Number	Departmental Function	Allocation Base	Allocation Source
14	Sheriff's Office		
	Departmental Support Services	Direct Allocation to Benefiting Department Based on Service Charges During 2023	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
	General Government	Unallocated	

DEPARTMENT 1
FISCAL 2023

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 2023 depreciation expense of \$411,309.74 is allocated to departments based on square footage of occupied space during 2023.
- **Henry Dodge Office Building**: Annual 2023 depreciation expense of \$308,963.63 is allocated to departments based on square footage of occupied space during 2023.
- **Justice Facility**: Annual 2023 depreciation expense of \$1,242,383.01 is allocated to departments based on square footage of occupied space during 2023.
- **J-POD Building**: Annual 2023 depreciation expense of \$20,250.49 is allocated to departments based on square footage of occupied space during 2023.
- **Law Enforcement Center (formerly Legal Services Building)**: Annual 2023 depreciation expense of \$128,734.71,388.30 is allocated to departments based on square footage of occupied space during 2023.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2023

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	\$ 2,111,641.58	\$ 411,309.74	\$ 308,963.63	\$ 1,242,383.01
Total Cost Adjustments	\$ 2,111,641.58	\$ 411,309.74	\$ 308,963.63	\$ 1,242,383.01
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 2,111,641.58	\$ 411,309.74	\$ 308,963.63	\$ 1,242,383.01
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	744.34	144.98	108.91	437.93
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	744.34	144.98	108.91	437.93
Total 2nd Tier Allocation	\$ 744.34	\$ 144.98	\$ 108.91	\$ 437.93
Unallocated	-	-	-	-
Total Incoming Costs	744.34	144.98	108.91	437.93
Total Allocated Cost	\$ 2,112,385.92	\$ 411,454.72	\$ 309,072.54	\$ 1,242,820.94

DEPARTMENT 1
FISCAL 2023

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	J-POD Building	Law Enforcement Center
Cost Adjustments:		
Building Depreciation Expense	\$ 20,250.49	\$ 128,734.71
Total Cost Adjustments	\$ 20,250.49	\$ 128,734.71
Incoming Costs		
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 20,250.49	\$ 128,734.71
2nd Allocation		
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	7.14	45.38
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	7.14	45.38
Total 2nd Tier Allocation	\$ 7.14	\$ 45.38
Unallocated	-	-
Total Incoming Costs	7.14	45.38
Total Allocated Cost	\$ 20,257.63	\$ 128,780.09

DEPARTMENT 1
FISCAL 2023

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Administration Building

Total 1st Tier Allocation \$ 411,309.74
Total 2nd Tier Allocation 144.98

Total Allocated Cost \$ 411,454.72

	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%	10,718.95	-	10,718.95	3.78	10,722.73
County Administrator	444.00	0.76%	3,135.19	-	3,135.19	1.11	3,136.29
Human Resources	2,886.00	4.95%	20,378.72	-	20,378.72	7.18	20,385.90
Facilities	4,339.00	7.45%	30,638.69	-	30,638.69	10.80	30,649.49
Information Technology	8,710.00	14.95%	61,503.34	-	61,503.34	21.68	61,525.02
Finance Department	2,892.00	4.96%	20,421.08	-	20,421.08	7.20	20,428.28
Corporation Counsel	2,792.00	4.79%	19,714.96	-	19,714.96	6.95	19,721.91
County Clerk	1,884.00	3.23%	13,303.36	-	13,303.36	4.69	13,308.05
Veterans Service	432.00	0.74%	3,050.45	-	3,050.45	1.08	3,051.53
Medical Examiner	1,402.00	2.41%	9,899.85	-	9,899.85	3.49	9,903.34
Land Resources & Parks	6,841.00	11.74%	48,305.89	-	48,305.89	17.03	48,322.92
Register of Deeds	2,888.00	4.96%	20,392.84	-	20,392.84	7.19	20,400.03
Land & Water Conservation	2,125.00	3.65%	15,005.12	-	15,005.12	5.29	15,010.41
UW Extension	3,426.00	5.88%	24,191.78	-	24,191.78	8.53	24,200.31
County Board	2,849.00	4.89%	20,117.45	-	20,117.45	7.09	20,124.54
All Other Departments	12,821.00	22.01%	90,532.06	-	90,532.06	31.91	90,563.98
Total	58,249.00	100.00%	\$ 411,309.74	\$ -	\$ 411,309.74	\$ 144.98	\$ 411,454.72

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2023

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 308,963.63
Total 2nd Tier Allocation 108.91

Total Allocated Cost \$ 309,072.54

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	9,691	10.29%	31,783.86	-	31,783.86	11.20	31,795.06
Health & Human Services	54,469	57.82%	178,644.66	-	178,644.66	62.97	178,707.63
Clearview	20,278	21.53%	66,506.35	-	66,506.35	23.44	66,529.80
Veterans Service	184	0.19%	602.39	-	602.39	0.21	602.60
Medical Examiner	514	0.55%	1,685.78	-	1,685.78	0.59	1,686.38
All Other Departments	9,068	9.63%	29,740.59	-	29,740.59	10.48	29,751.07
Total	94,204	100.00%	\$ 308,963.63	\$ -	\$ 308,963.63	\$ 108.91	\$ 309,072.54

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2023

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Justice Facility

Total 1st Tier Allocation \$ 1,242,383.01
Total 2nd Tier Allocation 437.93

Total Allocated Cost \$ 1,242,820.94

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	1,350	0.99%	12,291.36	-	12,291.36	4.33	12,295.69
Information Technology	1,463	1.07%	13,320.19	-	13,320.19	4.70	13,324.88
Clerk of Courts	9,258	6.78%	84,291.39	-	84,291.39	29.71	84,321.10
Family Court Commissioner	1,514	1.11%	13,784.53	-	13,784.53	4.86	13,789.39
Sheriff's Office	3,054	2.24%	27,805.78	-	27,805.78	9.80	27,815.58
Child Support	5,877	4.31%	53,508.37	-	53,508.37	18.86	53,527.23
Courts & Judicial	22,150	16.23%	201,669.30	-	201,669.30	71.09	201,740.38
Register in Probate	1,834	1.34%	16,698.04	-	16,698.04	5.89	16,703.92
Family Court Services	1,047	0.77%	9,532.63	-	9,532.63	3.36	9,535.99
District Attorney/Victim Witness	7,414	5.43%	67,502.31	-	67,502.31	23.79	67,526.10
Jail	68,917	50.51%	627,469.20	-	627,469.20	221.18	627,690.38
All Other Departments	12,577	9.22%	114,509.92	-	114,509.92	40.36	114,550.28
Total	136,455	100.00%	\$ 1,242,383.01	\$ -	\$ 1,242,383.01	\$ 437.93	\$ 1,242,820.94

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2023

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: J-POD Building

Total 1st Tier Allocation \$ 20,250.49
Total 2nd Tier Allocation 7.14

Total Allocated Cost \$ 20,257.63

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	608	2.551%	516.56	-	516.56	0.18	516.75
Sheriff's Office	4,616	19.366%	3,921.81	-	3,921.81	1.38	3,923.19
Jail	18,204	76.375%	15,466.33	-	15,466.33	5.45	15,471.78
Emergency Management	407	1.708%	345.79	-	345.79	0.12	345.91
Total	23,835	100.00%	\$ 20,250.49	\$ -	\$ 20,250.49	\$ 7.14	\$ 20,257.63

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2023

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 128,734.71
Total 2nd Tier Allocation 45.38

Total Allocated Cost \$ 128,780.09

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	238.00	1.109%	1,428.25	-	1,428.25	0.50	1,428.76
Information Technology	564.00	2.629%	3,384.60	-	3,384.60	1.19	3,385.79
Sheriff's Office	18,093.00	84.342%	108,577.15	-	108,577.15	38.27	108,615.43
Emergency Management	2,557.00	11.920%	15,344.71	-	15,344.71	5.41	15,350.12
Total	21,452.00	100.00%	\$ 128,734.71	\$ -	\$ 128,734.71	\$ 45.38	\$ 128,780.09

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2023

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Administration Building	Henry Dodge Office Building	Justice Facility
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	10,722.73	10,722.73	-	-
County Administrator	3,136.29	3,136.29	-	-
Human Resources	20,385.90	20,385.90	-	-
Facilities	76,685.74	30,649.49	31,795.06	12,295.69
Information Technology	78,235.69	61,525.02	-	13,324.88
Finance Department	20,428.28	20,428.28	-	-
Corporation Counsel	19,721.91	19,721.91	-	-
Clerk of Courts	84,321.10	-	-	84,321.10
Family Court Commissioner	13,789.39	-	-	13,789.39
Sheriff's Office	140,354.20	-	-	27,815.58
Child Support	53,527.23	-	-	53,527.23
Health & Human Services	178,707.63	-	178,707.63	-
Clearview	66,529.80	-	66,529.80	-
County Clerk	13,308.05	13,308.05	-	-
Veterans Service	3,654.13	3,051.53	602.60	-
Courts & Judicial	201,740.38	-	-	201,740.38
Register in Probate	16,703.92	-	-	16,703.92
Family Court Services	9,535.99	-	-	9,535.99
District Attorney/Victim Witness	67,526.10	-	-	67,526.10
Jail	643,162.16	-	-	627,690.38
Patrol Services	-	-	-	-
Medical Examiner	11,589.71	9,903.34	1,686.38	-
Emergency Management	15,696.03	-	-	-
Highway & Airport	-	-	-	-
Land Resources & Parks	48,322.92	48,322.92	-	-
Register of Deeds	20,400.03	20,400.03	-	-
Land & Water Conservation	15,010.41	15,010.41	-	-
UW Extension	24,200.31	24,200.31	-	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	20,124.54	20,124.54	-	-
All Other Departments	234,865.33	90,563.98	29,751.07	114,550.28
	\$ 2,112,385.92	\$ 411,454.72	\$ 309,072.54	\$ 1,242,820.94

DEPARTMENT 1
FISCAL 2023

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	516.75	1,428.76
Information Technology	-	3,385.79
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	3,923.19	108,615.43
Child Support	-	-
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	15,471.78	-
Patrol Services	-	-
Medical Examiner	-	-
Emergency Management	345.91	15,350.12
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>\$ 20,257.63</u>	<u>\$ 128,780.09</u>

DEPARTMENT 2
FISCAL 2023

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 2023 depreciation expense on equipment for departments totaled \$1,688,339.47. Allowable costs are allocated to benefiting departments based on 2023 depreciation expense amounts.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2023

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	\$ 1,688,339.48	\$ 1,688,339.48
Total Cost Adjustments	\$ 1,688,339.48	\$ 1,688,339.48
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 1,688,339.48	\$ 1,688,339.48
2nd Allocation		
Equipment Depreciation	-	-
Audit and Consulting Services	130.26	130.26
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	130.26	130.26
Total 2nd Tier Allocation	\$ 130.26	\$ 130.26
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	\$ 1,688,469.74	\$ 1,688,469.74

DEPARTMENT 2
FISCAL 2023

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 1,688,339.48
Total 2nd Tier Allocation 130.26

Total Allocated Cost \$ 1,688,469.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	1,386.20	0.08%	1,386.20	-	1,386.20	0.11	1,386.31
Facilities	177,623.09	10.52%	177,623.09	-	177,623.09	13.70	177,636.79
Information Technology	466,338.45	27.62%	466,338.45	-	466,338.45	35.98	466,374.43
Finance Department	3,482.20	0.21%	3,482.20	-	3,482.20	0.27	3,482.47
Sheriff's Office	198,881.82	11.78%	198,881.82	-	198,881.82	15.34	198,897.16
Child Support	1,526.00	0.09%	1,526.00	-	1,526.00	0.12	1,526.12
Health & Human Services	71,359.06	4.23%	71,359.06	-	71,359.06	5.51	71,364.57
County Clerk	13,695.99	0.81%	13,695.99	-	13,695.99	1.06	13,697.05
Courts & Judicial	140,347.54	8.31%	140,347.54	-	140,347.54	10.83	140,358.37
Jail	33,601.39	1.99%	33,601.39	-	33,601.39	2.59	33,603.98
Patrol Services	381,169.60	22.58%	381,169.60	-	381,169.60	29.41	381,199.01
Emergency Management	128,822.50	7.63%	128,822.50	-	128,822.50	9.94	128,832.44
Land Resources & Parks	68,155.56	4.04%	68,155.56	-	68,155.56	5.26	68,160.82
Register of Deeds	1,950.08	0.12%	1,950.08	-	1,950.08	0.15	1,950.23
Total	1,688,339.48	100.00%	\$ 1,688,339.48	\$ -	\$ 1,688,339.48	\$ 130.26	\$ 1,688,469.74

Allocation Basis: 2023 Depreciation Expense on Assets by Department

Allocation Source: Fixed Asset Management System Records

DEPARTMENT 2
FISCAL 2023

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	-	-
County Administrator	-	-
Human Resources	1,386.31	1,386.31
Facilities	177,636.79	177,636.79
Information Technology	466,374.43	466,374.43
Finance Department	3,482.47	3,482.47
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	198,897.16	198,897.16
Child Support	1,526.12	1,526.12
Health & Human Services	71,364.57	71,364.57
Clearview	-	-
County Clerk	13,697.05	13,697.05
Veterans Service	-	-
Courts & Judicial	140,358.37	140,358.37
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	33,603.98	33,603.98
Patrol Services	381,199.01	381,199.01
Medical Examiner	-	-
Emergency Management	128,832.44	128,832.44
Highway & Airport	-	-
Land Resources & Parks	68,160.82	68,160.82
Register of Deeds	1,950.23	1,950.23
Land & Water Conservation	-	-
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	-	-
All Other Departments	-	-
Total	\$ 1,688,469.74	\$ 1,688,469.74

**DEPARTMENT 3
FISCAL 2023**

DODGE COUNTY, WISCONSIN

AUDIT AND CONSULTING SERVICES

NATURE AND EXTENT OF SERVICES

A local CPA firm audits the books of account of Dodge County annually. Some departments are direct billed for audit fees. These amounts have been added back for plan purposes and allocated based on 2023 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 2023.

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 FY2022 Cost Allocation Plan that was prepared in 2023.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3
FISCAL 2023

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:				
Financial Audit	\$ 41,397.40	\$ -	\$ 41,397.40	\$ -
Professional Services	10,350.00	-	4,600.00	-
Total Expenditures	\$ 51,747.40	\$ -	\$ 45,997.40	\$ -
Cost Adjustments:				
Property Tax Revenue	(55,140.00)	(55,140.00)	-	-
Intrafund Transfer In	(40,000.00)	(40,000.00)	-	-
Billed Audit Services	54,063.60	-	-	54,063.60
Transfer OPEB Consulting to Finance	(4,600.00)	-	(4,600.00)	-
Total Cost Adjustments	\$ (45,676.40)	\$ (95,140.00)	\$ (4,600.00)	\$ 54,063.60
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	95,140.00	95,140.00	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 101,211.00	\$ -	\$ 41,397.40	\$ 54,063.60
2nd Allocation				
Audit and Consulting Services	302.78	-	123.84	161.74
Insurance/Risk Management	-	-	-	-
County Treasurer	7.09	-	2.90	3.79
County Administrator	3,020.71	-	1,235.53	1,613.56
Human Resources	-	-	-	-
Facilities	-	-	-	-
Information Technology	-	-	-	-

DEPARTMENT 3
FISCAL 2023

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
Finance Department	37,097.21	-	15,173.53	19,816.12
Corporation Counsel	-	-	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 2nd Allocation	40,427.80	-	16,535.81	21,595.21
Total 2nd Tier Allocation	\$ 40,427.80	\$ -	\$ 16,535.81	\$ 21,595.21
Unallocated	-	-	-	-
Total Incoming Costs	40,427.80	-	16,535.81	21,595.21
Total Allocated Cost	<u>\$ 141,638.80</u>	<u>\$ -</u>	<u>\$ 57,933.21</u>	<u>\$ 75,658.81</u>

DEPARTMENT 3
FISCAL 2023

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

Department: Audit and Consulting Services

Functions:	Cost Allocation Plan
Expenditures:	
Financial Audit	\$ -
Professional Services	5,750.00
Total Expenditures	\$ 5,750.00
Cost Adjustments:	
Property Tax Revenue	-
Intrafund Transfer In	-
Billed Audit Services	-
Transfer OPEB Consulting to Finance	-
Total Cost Adjustments	\$ -
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	17.20
Insurance/Risk Management	-
County Treasurer	0.40
County Administrator	171.61
Human Resources	-
Facilities	-
Information Technology	-

DEPARTMENT 3
FISCAL 2023

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

Department: Audit and Consulting Services

Functions:	Cost Allocation Plan
Finance Department	2,107.57
Corporation Counsel	-
Clerk of Courts	-
Family Court Commissioner	-
Sheriff's Office	-
Building Depreciation	-
Equipment Depreciation	-
Total 2nd Allocation	2,296.78
Total 2nd Tier Allocation	\$ 2,296.78
Unallocated	-
Total Incoming Costs	2,296.78
Total Allocated Cost	<u><u>\$ 8,046.78</u></u>

DEPARTMENT 3
FISCAL 2023

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Audit Services

Total 1st Tier Allocation \$ 41,397.40
Total 2nd Tier Allocation 16,535.81

Total Allocated Cost **\$ 57,933.21**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	28	0.06%	23.66	-	23.66	-	23.66
Insurance/Risk Management	68	0.14%	57.45	-	57.45	22.96	80.42
County Treasurer	1,427	2.91%	1,205.67	-	1,205.67	481.87	1,687.54
County Administrator	371	0.76%	313.46	-	313.46	125.28	438.74
Human Resources	1,018	2.08%	860.10	-	860.10	343.76	1,203.86
Facilities	3,096	6.32%	2,615.80	-	2,615.80	1,045.45	3,661.25
Information Technology	1,135	2.32%	958.96	-	958.96	383.27	1,342.22
Finance Department	604	1.23%	510.32	-	510.32	203.96	714.28
Corporation Counsel	723	1.48%	610.86	-	610.86	244.14	855.00
Clerk of Courts	3,340	6.82%	2,821.95	-	2,821.95	1,127.85	3,949.80
Family Court Commissioner	304	0.62%	256.85	-	256.85	102.65	359.50
Sheriff's Office	4,831	9.86%	4,081.70	-	4,081.70	1,631.33	5,713.02
Child Support	942	1.92%	795.89	-	795.89	318.09	1,113.99
County Clerk	1,541	3.15%	1,301.99	-	1,301.99	520.36	1,822.35
Veterans Service	370	0.76%	312.61	-	312.61	124.94	437.55
Courts & Judicial	1,673	3.41%	1,413.51	-	1,413.51	564.94	1,978.45
Register in Probate	379	0.77%	320.22	-	320.22	127.98	448.20
Family Court Services	944	1.93%	797.58	-	797.58	318.77	1,116.35
District Attorney/Victim Witness	1,256	2.56%	1,061.19	-	1,061.19	424.12	1,485.32
Jail	3,748	7.65%	3,166.67	-	3,166.67	1,265.62	4,432.29
Patrol Services	2,882	5.88%	2,434.99	-	2,434.99	973.19	3,408.18
Medical Examiner	805	1.64%	680.14	-	680.14	271.83	951.97
Emergency Management	1,095	2.23%	925.16	-	925.16	369.76	1,294.92
Land Resources & Parks	7,449	15.20%	6,293.63	-	6,293.63	2,515.37	8,809.01
Register of Deeds	1,907	3.89%	1,611.22	-	1,611.22	643.95	2,255.17
Land & Water Conservation	1,643	3.35%	1,388.17	-	1,388.17	554.81	1,942.97
UW Extension	689	1.41%	582.13	-	582.13	232.66	814.79
County Library System	96	0.20%	81.11	-	81.11	32.42	113.53
Worker's Compensation	305	0.62%	257.69	-	257.69	102.99	360.69
Dental Insurance	408	0.83%	344.72	-	344.72	137.77	482.49
County Board	1,473	3.01%	1,244.53	-	1,244.53	497.40	1,741.93
All Other Departments	2,447	4.99%	2,067.46	-	2,067.46	826.30	2,893.76
Total	48,997	100.00%	\$ 41,397.40	\$ -	\$ 41,397.40	\$ 16,535.81	\$ 57,933.21

Allocation Basis: Total Payroll and Accounting Transactions Processed by Departments Not Billed During 2023

Allocation Source: County Financial Records & Reports



DEPARTMENT 3
FISCAL 2023

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Billed Audit Services

Total 1st Tier Allocation \$ 54,063.60
Total 2nd Tier Allocation 21,595.21

Total Allocated Cost \$ 75,658.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Health & Human Services	22,526.50	41.67%	22,526.50	(22,526.50)	-	8,998.00	8,998.00
Clearview	18,021.20	33.33%	18,021.20	(18,021.20)	-	7,198.40	7,198.40
Highway & Airport	13,515.90	25.00%	13,515.90	(13,515.90)	-	5,398.80	5,398.80
Total	<u>54,063.60</u>	<u>100.00%</u>	<u>\$ 54,063.60</u>	<u>\$ (54,063.60)</u>	<u>\$ -</u>	<u>\$ 21,595.21</u>	<u>\$ 21,595.21</u>

Allocation Basis: FY2022 Billed Audit Services by Benefiting Department During 2023

Allocation Source: County Financial Records & Reports

DEPARTMENT 3
FISCAL 2023

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Cost Allocation Plan

Total 1st Tier Allocation \$ 5,750.00
Total 2nd Tier Allocation 2,296.78

Total Allocated Cost \$ 8,046.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Depreciation	10.00	12.94%	744.34	-	744.34	-	744.34
Equipment Depreciation	1.75	2.27%	130.26	-	130.26	-	130.26
Audit and Consulting Services	3.75	4.85%	279.13	-	279.13	-	279.13
Insurance/Risk Management	2.00	2.59%	148.87	-	148.87	74.39	223.26
County Treasurer	3.75	4.85%	279.13	-	279.13	139.48	418.61
County Administrator	5.00	6.47%	372.17	-	372.17	185.97	558.14
Human Resources	9.00	11.65%	669.90	-	669.90	334.75	1,004.66
Facilities	10.50	13.59%	781.55	-	781.55	390.55	1,172.10
Information Technology	12.00	15.53%	893.20	-	893.20	446.34	1,339.54
Finance Department	6.00	7.77%	446.60	-	446.60	223.17	669.77
Corporation Counsel	3.50	4.53%	260.52	-	260.52	130.18	390.70
Clerk of Courts	3.00	3.88%	223.30	-	223.30	111.58	334.89
Family Court Commissioner	2.50	3.24%	186.08	-	186.08	92.99	279.07
Sheriff's Office	4.50	5.83%	334.95	-	334.95	167.38	502.33
Total	77.25	100.00%	\$ 5,750.00	\$ -	\$ 5,750.00	\$ 2,296.78	\$ 8,046.78

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

Allocation Source: FY2022 Cost Allocation Plan Prepared During 2023

DEPARTMENT 3
FISCAL 2023

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	\$ 744.34	\$ -	\$ -	\$ 744.34
Equipment Depreciation	130.26	-	-	130.26
Audit and Consulting Services	302.78	23.66	-	279.13
Insurance/Risk Management	303.67	80.42	-	223.26
County Treasurer	2,106.14	1,687.54	-	418.61
County Administrator	996.88	438.74	-	558.14
Human Resources	2,208.52	1,203.86	-	1,004.66
Facilities	4,833.35	3,661.25	-	1,172.10
Information Technology	2,681.77	1,342.22	-	1,339.54
Finance Department	1,384.05	714.28	-	669.77
Corporation Counsel	1,245.70	855.00	-	390.70
Clerk of Courts	4,284.69	3,949.80	-	334.89
Family Court Commissioner	638.57	359.50	-	279.07
Sheriff's Office	6,215.35	5,713.02	-	502.33
Child Support	1,113.99	1,113.99	-	-
Health & Human Services	8,998.00	-	8,998.00	-
Clearview	7,198.40	-	7,198.40	-
County Clerk	1,822.35	1,822.35	-	-
Veterans Service	437.55	437.55	-	-
Courts & Judicial	1,978.45	1,978.45	-	-
Register in Probate	448.20	448.20	-	-
Family Court Services	1,116.35	1,116.35	-	-
District Attorney/Victim Witness	1,485.32	1,485.32	-	-
Jail	4,432.29	4,432.29	-	-
Patrol Services	3,408.18	3,408.18	-	-
Medical Examiner	951.97	951.97	-	-
Emergency Management	1,294.92	1,294.92	-	-
Highway & Airport	5,398.80	-	5,398.80	-
Land Resources & Parks	8,809.01	8,809.01	-	-
Register of Deeds	2,255.17	2,255.17	-	-
Land & Water Conservation	1,942.97	1,942.97	-	-
UW Extension	814.79	814.79	-	-
County Library System	113.53	113.53	-	-
Worker's Compensation	360.69	360.69	-	-
Health Insurance	-	-	-	-
Dental Insurance	482.49	482.49	-	-
County Board	1,741.93	1,741.93	-	-
All Other Departments	2,893.76	2,893.76	-	-
Total	\$ 87,575.20	\$ 57,933.21	\$ 21,595.21	\$ 8,046.78

**DEPARTMENT 4
FISCAL 2023**

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 2023 charges.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2023

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	75,139.55	-	75,139.55
Admin Fees	1,212.51	-	1,212.51
Safety and Loss Control	4,800.00	-	4,800.00
Building Premium	184,544.00	-	184,544.00
Equipment Vehicle Insurance	112,524.70	-	112,524.70
Crime Prevention	7,155.00	-	7,155.00
General Liability Insurance	80,686.00	-	80,686.00
Cyber Liability Insurance	59,494.70	-	59,494.70
Errors and Omissions Insurance	236,210.00	-	236,210.00
Auto Liability Premium	41,610.00	-	41,610.00
Insured Claims Paid	7,607.40	-	7,607.40
Paid Claims Patrol	(6,069.73)	-	(6,069.73)
Accrued Claims Auto	33,869.00	-	33,869.00
Accrued Claims General	23,509.00	-	23,509.00
Accrued Claims Other	(13,039.00)	-	(13,039.00)
Total Expenditures	\$ 849,253.13	\$ -	\$ 849,253.13
Cost Adjustments:			
Interest Income	(4,727.23)	-	(4,727.23)
Dividend Income	(30,852.00)	-	(30,852.00)
Loss Control Reimbursement	(4,800.00)	-	(4,800.00)
Dept Charges for Insurance	(703,724.33)	-	(703,724.33)
Total Cost Adjustments	\$ (744,103.56)	\$ -	\$ (744,103.56)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	(105,149.57)	-	(105,149.57)
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-

DEPARTMENT 4
FISCAL 2023

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

Department: Insurance/Risk Management

Functions:	Total	General &	
		Administrative	Risk Management
Audit and Consulting Services	206.32		206.32
Total 1st Allocation	206.32	-	206.32
Unallocated	-	-	-
Total 1st Tier Allocation	206.32	-	206.32
2nd Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Audit and Consulting Services	97.35		97.35
Insurance/Risk Management	-		-
County Treasurer	24.12		24.12
County Administrator	40,827.25		40,827.25
Human Resources	-		-
Facilities	-		-
Information Technology	-		-
Finance Department	266.74		266.74
Corporation Counsel	-		-
Clerk of Courts	-		-
Family Court Commissioner	-		-
Sheriff's Office	-		-
Total 2nd Allocation	41,215.47	-	41,215.47
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 41,215.47	\$ -	\$ 41,215.47
Total Incoming Costs	41,421.79	-	41,421.79
Total Allocated Cost	\$ 41,421.79	\$ -	\$ 41,421.79

DEPARTMENT 4
FISCAL 2023

DODGE COUNTY, WISCONSIN
INSURANCE/RISK MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Insurance/Risk Management
Function: Risk Management

Total 1st Tier Allocation \$ 206.32
Total 2nd Tier Allocation 41,215.47

Total Allocated Cost \$ 41,421.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	858.40	0.12%	0.25	-	0.25	50.27	50.53
County Administrator	214.59	0.03%	0.06	-	0.06	12.57	12.63
Human Resources	1,502.19	0.21%	0.44	-	0.44	87.98	88.42
Facilities	91,520.07	13.01%	26.83	-	26.83	5,360.11	5,386.95
Information Technology	6,310.19	0.90%	1.85	-	1.85	369.57	371.42
Finance Department	1,287.59	0.18%	0.38	-	0.38	75.41	75.79
Corporation Counsel	1,716.80	0.24%	0.50	-	0.50	100.55	101.05
Clerk of Courts	2,575.20	0.37%	0.76	-	0.76	150.82	151.58
Sheriff's Office	18,145.88	2.58%	5.32	-	5.32	1,062.76	1,068.08
Child Support	2,145.99	0.30%	0.63	-	0.63	125.69	126.31
Health & Human Services	51,866.96	7.37%	15.21	-	15.21	3,037.73	3,052.93
Clearview	95,513.03	13.57%	28.00	-	28.00	5,593.97	5,621.98
County Clerk	643.80	0.09%	0.19	-	0.19	37.71	37.89
Veterans Service	429.20	0.06%	0.13	-	0.13	25.14	25.26
Courts & Judicial	2,145.99	0.30%	0.63	-	0.63	125.69	126.31
Register in Probate	429.20	0.06%	0.13	-	0.13	25.14	25.26
Family Court Services	643.80	0.09%	0.19	-	0.19	37.71	37.89
District Attorney/Victim Witness	1,931.39	0.27%	0.57	-	0.57	113.12	113.68
Jail	197,469.63	28.06%	57.89	-	57.89	11,565.33	11,623.22
Patrol Services	44,307.14	6.30%	12.99	-	12.99	2,594.96	2,607.95
Medical Examiner	1,188.52	0.17%	0.35	-	0.35	69.61	69.96
Emergency Management	4,539.49	0.65%	1.33	-	1.33	265.87	267.20
Highway & Airport	158,994.76	22.59%	46.61	-	46.61	9,311.95	9,358.56
Land Resources & Parks	7,336.08	1.04%	2.15	-	2.15	429.66	431.81
Register of Deeds	858.40	0.12%	0.25	-	0.25	50.27	50.53
Land & Water Conservation	1,424.47	0.20%	0.42	-	0.42	83.43	83.85
UW Extension	429.20	0.06%	0.13	-	0.13	25.14	25.26
County Board	7,296.37	1.04%	2.14	-	2.14	427.33	429.47
Total	703,724.33	100.00%	\$ 206.32	\$ -	\$ 206.32	\$ 41,215.47	\$ 41,421.79

Allocation Basis: Insurance Premiums Billed by Department During 2023

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

DEPARTMENT 4
FISCAL 2023

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	50.53	50.53
County Administrator	12.63	12.63
Human Resources	88.42	88.42
Facilities	5,386.95	5,386.95
Information Technology	371.42	371.42
Finance Department	75.79	75.79
Corporation Counsel	101.05	101.05
Clerk of Courts	151.58	151.58
Family Court Commissioner	-	-
Sheriff's Office	1,068.08	1,068.08
Child Support	126.31	126.31
Health & Human Services	3,052.93	3,052.93
Clearview	5,621.98	5,621.98
County Clerk	37.89	37.89
Veterans Service	25.26	25.26
Courts & Judicial	126.31	126.31
Register in Probate	25.26	25.26
Family Court Services	37.89	37.89
District Attorney/Victim Witness	113.68	113.68
Jail	11,623.22	11,623.22
Patrol Services	2,607.95	2,607.95
Medical Examiner	69.96	69.96
Emergency Management	267.20	267.20
Highway & Airport	9,358.56	9,358.56
Land Resources & Parks	431.81	431.81
Register of Deeds	50.53	50.53
Land & Water Conservation	83.85	83.85
UW Extension	25.26	25.26
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	429.47	429.47
All Other Departments	-	-
Total	\$ 41,421.79	\$ 41,421.79

**DEPARTMENT 5
FISCAL 2023**

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 2023.
- **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 2023.
- **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 2023

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts
Expenditures:			
Salaries & Wages	\$ 226,176.14	\$ 40,621.23	\$ 40,983.12
Fringe Benefits	98,104.93	17,619.65	17,776.61
Drug Alcohol Test Fee	45.00	45.00	-
Title Searches	2,160.00	-	-
Legal Services	879.95	-	-
Electricity	25.00	-	-
Sewer	31.49	-	-
Natural LP Gas	12.90	-	-
Phone	100.24	100.24	-
Computer Maint License Repair	1,934.03	1,934.03	-
Banking Services	6,645.53	6,645.53	-
Investment Adviser Fee	27,080.00	-	-
Postage Parcel Delivery	3,356.08	3,356.08	-
Purchased Services	96.86	96.86	-
Office Supplies & Small Equipment	13,356.63	13,356.63	-
Membership Dues	100.00	100.00	-
Conference Registration Fees	125.00	125.00	-
Advertising	2,637.19	-	-
Mileage	50.44	50.44	-
Meals	24.00	24.00	-
Lodging	300.00	300.00	-
Operating Supplies	1,390.94	-	-
Recording Fee	60.00	-	-
Cash Short/Over	(1.00)	(1.00)	-
Co Hwy Dept Services Supplies	108.28	-	-
Employee Bonds	34.28	34.28	-
General Liability Insurance	824.12	824.12	-
Taxes Written Off	40,111.91	-	-
Deferred Taxes	18,668.67	-	-
Total Expenditures	\$ 444,438.61	\$ 85,232.09	\$ 58,759.73
Cost Adjustments:			
Property Tax Revenue	888,659.00	-	-
Forest Crop Taxes	(2,788.53)	-	-
Ag Use Conv Penalty	(244,480.38)	-	-
Sales Tax Retained	(159.73)	-	-

DEPARTMENT 5
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts
Interest and Penalty on Taxes	(451,236.98)	-	-
PILTs-Federal	(18,486.94)	-	-
PILTs-State	(21,092.43)	-	-
Other Public Charges	(15,598.07)	-	-
County Departments	(35,638.53)	-	-
Dept Chg NSF Fees	(90.00)	-	-
Interest Income	(1,862,343.08)	-	-
Mkt Adj-Ehlers	(95,982.66)	-	-
Mkt Adj-Dana Invest	(128,851.81)	-	-
Mkt Adj-Landmark	(104,619.92)	-	-
Mkt Adj-Moreton Capital	(92,774.06)	-	-
Mkt Adj-Oppenheimer	(820,080.25)	-	-
Investment Premium Paid	4,342.26	-	-
In Rem Gain/Loss	170.50	-	-
Applied Tax Credit	5.25	-	-
Rebates	(27.17)	(27.17)	-
Total Cost Adjustments	\$ (3,001,073.53)	\$ (27.17)	\$ -
General & Administrative Allocation	-	(85,204.92)	18,819.03
Disallowed / Capitalized	2,704,942.22	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	10,718.95	-	1,753.43
Equipment Depreciation	-	-	-
Audit and Consulting Services	1,484.79	-	242.89
Insurance/Risk Management	0.25	-	0.04
Total 1st Allocation	12,204.00	-	1,996.35
General & Administrative Allocation	-	-	-
Unallocated	(8,387.57)	-	-
Total 1st Tier Allocation	\$ (2,552,818.49)	\$ -	\$ 79,575.11

DEPARTMENT 5
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts
2nd Allocation			
Building Depreciation	3.78	-	0.62
Equipment Depreciation	-	-	-
Audit and Consulting Services	621.35	-	101.64
Insurance/Risk Management	50.27	-	8.22
County Treasurer	4,648.22	-	760.36
County Administrator	1,510.35	-	247.07
Human Resources	2,082.61	-	340.68
Facilities	15,030.44	-	2,458.71
Information Technology	16,308.94	-	2,667.85
Finance Department	9,041.10	-	1,478.96
Corporation Counsel	9,352.86	-	1,529.96
Clerk of Courts	-	-	-
Family Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Total 2nd Allocation	58,649.92	-	9,594.07
General & Administrative Allocation	-	-	-
Unallocated	(40,308.94)	-	-
Total 2nd Tier Allocation	\$ 18,340.99	\$ -	\$ 9,594.07
Total Incoming Costs	22,157.42	-	11,590.43
Total Allocated Cost	\$ 170,464.72	\$ -	\$ 89,169.19

DEPARTMENT 5
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Disbursements & Checking	General Government
Expenditures:		
Salaries & Wages	\$ 37,364.30	\$ 107,207.49
Fringe Benefits	16,206.93	46,501.74
Drug Alcohol Test Fee	-	-
Title Searches	-	2,160.00
Legal Services	-	879.95
Electricity	-	25.00
Sewer	-	31.49
Natural LP Gas	-	12.90
Phone	-	-
Computer Maint License Repair	-	-
Banking Services	-	-
Investment Adviser Fee	-	27,080.00
Postage Parcel Delivery	-	-
Purchased Services	-	-
Office Supplies & Small Equipment	-	-
Membership Dues	-	-
Conference Registration Fees	-	-
Advertising	-	2,637.19
Mileage	-	-
Meals	-	-
Lodging	-	-
Operating Supplies	-	1,390.94
Recording Fee	-	60.00
Cash Short/Over	-	-
Co Hwy Dept Services Supplies	-	108.28
Employee Bonds	-	-
General Liability Insurance	-	-
Taxes Written Off	-	40,111.91
Deferred Taxes	-	18,668.67
Total Expenditures	\$ 53,571.23	\$ 246,875.56
Cost Adjustments:		
Property Tax Revenue	-	888,659.00
Forest Crop Taxes	-	(2,788.53)
Ag Use Conv Penalty	-	(244,480.38)
Sales Tax Retained	-	(159.73)

DEPARTMENT 5
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Disbursements & Checking	General Government
Interest and Penalty on Taxes	-	(451,236.98)
PILTs-Federal	-	(18,486.94)
PILTs-State	-	(21,092.43)
Other Public Charges	-	(15,598.07)
County Departments	-	(35,638.53)
Dept Chg NSF Fees	-	(90.00)
Interest Income	-	(1,862,343.08)
Mkt Adj-Ehlers	-	(95,982.66)
Mkt Adj-Dana Invest	-	(128,851.81)
Mkt Adj-Landmark	-	(104,619.92)
Mkt Adj-Moreton Capital	-	(92,774.06)
Mkt Adj-Oppenheimer	-	(820,080.25)
Investment Premium Paid	-	4,342.26
In Rem Gain/Loss	-	170.50
Applied Tax Credit	-	5.25
Rebates	-	-
Total Cost Adjustments	\$ -	\$ (3,001,046.36)
General & Administrative Allocation	17,157.30	49,228.59
Disallowed / Capitalized	-	2,704,942.22
Incoming Costs		
1st Allocation		
Building Depreciation	1,598.60	7,366.92
Equipment Depreciation	-	-
Audit and Consulting Services	221.44	1,020.47
Insurance/Risk Management	0.04	0.17
Total 1st Allocation	1,820.08	8,387.57
General & Administrative Allocation	-	-
Unallocated	-	(8,387.57)
Total 1st Tier Allocation	\$ 72,548.61	\$ 8,387.57

DEPARTMENT 5
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Disbursements & Checking	General Government
2nd Allocation		
Building Depreciation	0.56	2.60
Equipment Depreciation	-	-
Audit and Consulting Services	92.67	427.04
Insurance/Risk Management	7.50	34.55
County Treasurer	693.22	3,194.63
County Administrator	225.25	1,038.04
Human Resources	310.60	1,431.34
Facilities	2,241.61	10,330.13
Information Technology	2,432.28	11,208.82
Finance Department	1,348.37	6,213.77
Corporation Counsel	1,394.86	6,428.04
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	8,746.91	40,308.94
General & Administrative Allocation	-	-
Unallocated	-	(40,308.94)
Total 2nd Tier Allocation	\$ 8,746.91	\$ -
Total Incoming Costs	10,566.99	-
Total Allocated Cost	\$ 81,295.53	\$ 0.00

DEPARTMENT 5
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation \$ 79,575.11
Total 2nd Tier Allocation 9,594.07

Total Allocated Cost \$ 89,169.19

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance/Risk Management	2	0.02%	17.03	-	17.03	-	17.03
County Treasurer	507	5.43%	4,317.24	-	4,317.24	-	4,317.24
Human Resources	70	0.75%	596.07	-	596.07	76.01	672.07
Facilities	43	0.46%	366.16	-	366.16	46.69	412.85
Information Technology	2	0.02%	17.03	-	17.03	2.17	19.20
Finance Department	1	0.01%	8.52	-	8.52	1.09	9.60
Corporation Counsel	23	0.25%	195.85	-	195.85	24.97	220.82
Clerk of Courts	61	0.65%	519.43	-	519.43	66.23	585.66
Sheriff's Office	546	5.84%	4,649.33	-	4,649.33	592.84	5,242.18
Child Support	46	0.49%	391.70	-	391.70	49.95	441.65
Health & Human Services	1,412	15.11%	12,023.55	-	12,023.55	1,533.14	13,556.69
Clearview	300	3.21%	2,554.58	-	2,554.58	325.74	2,880.32
County Clerk	836	8.95%	7,118.76	-	7,118.76	907.72	8,026.48
Veterans Service	5	0.05%	42.58	-	42.58	5.43	48.01
Courts & Judicial	142	1.52%	1,209.17	-	1,209.17	154.18	1,363.35
Register in Probate	12	0.13%	102.18	-	102.18	13.03	115.21
Family Court Services	496	5.31%	4,223.57	-	4,223.57	538.55	4,762.12
District Attorney/Victim Witness	76	0.81%	647.16	-	647.16	82.52	729.68
Jail	150	1.61%	1,277.29	-	1,277.29	162.87	1,440.16
Patrol Services	121	1.29%	1,030.35	-	1,030.35	131.38	1,161.73
Medical Examiner	9	0.10%	76.64	-	76.64	9.77	86.41
Emergency Management	47	0.50%	400.22	-	400.22	51.03	451.25
Highway & Airport	301	3.22%	2,563.09	-	2,563.09	326.82	2,889.92
Land Resources & Parks	3,029	32.41%	25,792.73	-	25,792.73	3,288.87	29,081.59
Register of Deeds	1	0.01%	8.52	-	8.52	1.09	9.60
Land & Water Conservation	624	6.68%	5,313.52	-	5,313.52	677.54	5,991.06
UW Extension	76	0.81%	647.16	-	647.16	82.52	729.68
Dental Insurance	14	0.15%	119.21	-	119.21	15.20	134.41
County Board	1	0.01%	8.52	-	8.52	1.09	9.60
All Other Departments	392	4.19%	3,337.98	-	3,337.98	425.63	3,763.61
Total	9,345	100.00%	\$ 79,575.11	\$ -	\$ 79,575.11	\$ 9,594.07	\$ 89,169.19

Allocation Basis: Total Number of General Receipt Transactions Processed by Department During 2023

Allocation Source: County Financial Records & Reports



DEPARTMENT 5
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Disbursements & Checking

Total 1st Tier Allocation \$ 72,548.61
Total 2nd Tier Allocation 8,746.91
Total Allocated Cost \$ 81,295.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	3	0.01%	7.09	-	7.09	-	7.09
Insurance/Risk Management	3	0.01%	7.09	-	7.09	-	7.09
County Treasurer	140	0.46%	330.98	-	330.98	-	330.98
County Administrator	37	0.12%	87.47	-	87.47	10.60	98.07
Human Resources	255	0.83%	602.86	-	602.86	73.03	675.89
Facilities	1,004	3.27%	2,373.60	-	2,373.60	287.54	2,661.15
Information Technology	404	1.32%	955.12	-	955.12	115.71	1,070.82
Finance Department	193	0.63%	456.28	-	456.28	55.28	511.56
Corporation Counsel	218	0.71%	515.38	-	515.38	62.44	577.82
Clerk of Courts	885	2.88%	2,092.27	-	2,092.27	253.46	2,345.73
Family Court Commissioner	8	0.03%	18.91	-	18.91	2.29	21.20
Sheriff's Office	1,364	4.44%	3,224.70	-	3,224.70	390.65	3,615.35
Child Support	343	1.12%	810.90	-	810.90	98.23	909.14
Health & Human Services	7,348	23.94%	17,371.76	-	17,371.76	2,104.46	19,476.22
Clearview	7,864	25.63%	18,591.66	-	18,591.66	2,252.24	20,843.90
County Clerk	133	0.43%	314.43	-	314.43	38.09	352.52
Veterans Service	53	0.17%	125.30	-	125.30	15.18	140.48
Courts & Judicial	479	1.56%	1,132.43	-	1,132.43	137.19	1,269.61
Register in Probate	60	0.20%	141.85	-	141.85	17.18	159.03
Family Court Services	94	0.31%	222.23	-	222.23	26.92	249.15
District Attorney/Victim Witness	313	1.02%	739.98	-	739.98	89.64	829.62
Jail	2,597	8.46%	6,139.69	-	6,139.69	743.78	6,883.47
Patrol Services	1,334	4.35%	3,153.77	-	3,153.77	382.06	3,535.83
Medical Examiner	177	0.58%	418.45	-	418.45	50.69	469.15
Emergency Management	146	0.48%	345.17	-	345.17	41.81	386.98
Highway & Airport	2,652	8.64%	6,269.72	-	6,269.72	759.53	7,029.25
Land Resources & Parks	794	2.59%	1,877.13	-	1,877.13	227.40	2,104.53
Register of Deeds	126	0.41%	297.88	-	297.88	36.09	333.97
Land & Water Conservation	200	0.65%	472.83	-	472.83	57.28	530.11
UW Extension	127	0.41%	300.25	-	300.25	36.37	336.62
County Library System	12	0.04%	28.37	-	28.37	3.44	31.81
Worker's Compensation	2	0.01%	4.73	-	4.73	0.57	5.30
Dental Insurance	12	0.04%	28.37	-	28.37	3.44	31.81
County Board	988	3.22%	2,335.78	-	2,335.78	282.96	2,618.74
All Other Departments	319	1.04%	754.16	-	754.16	91.36	845.52
Total	30,687	100.00%	\$ 72,548.61	\$ -	\$ 72,548.61	\$ 8,746.91	\$ 81,295.53

Allocation Basis: Total Payroll and Accounts Payable Disbursements by Departments During 2023

Allocation Source: County Financial Records and Reports

DEPARTMENT 5
FISCAL 2023

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	7.09	-	7.09
Insurance/Risk Management	24.12	17.03	7.09
County Treasurer	4,648.22	4,317.24	330.98
County Administrator	98.07	-	98.07
Human Resources	1,347.96	672.07	675.89
Facilities	3,073.99	412.85	2,661.15
Information Technology	1,090.02	19.20	1,070.82
Finance Department	521.16	9.60	511.56
Corporation Counsel	798.64	220.82	577.82
Clerk of Courts	2,931.40	585.66	2,345.73
Family Court Commissioner	21.20	-	21.20
Sheriff's Office	8,857.52	5,242.18	3,615.35
Child Support	1,350.79	441.65	909.14
Health & Human Services	33,032.91	13,556.69	19,476.22
Clearview	23,724.22	2,880.32	20,843.90
County Clerk	8,379.00	8,026.48	352.52
Veterans Service	188.48	48.01	140.48
Courts & Judicial	2,632.96	1,363.35	1,269.61
Register in Probate	274.25	115.21	159.03
Family Court Services	5,011.27	4,762.12	249.15
District Attorney/Victim Witness	1,559.30	729.68	829.62
Jail	8,323.63	1,440.16	6,883.47
Patrol Services	4,697.56	1,161.73	3,535.83
Medical Examiner	555.56	86.41	469.15
Emergency Management	838.23	451.25	386.98
Highway & Airport	9,919.17	2,889.92	7,029.25
Land Resources & Parks	31,186.13	29,081.59	2,104.53
Register of Deeds	343.57	9.60	333.97
Land & Water Conservation	6,521.17	5,991.06	530.11
UW Extension	1,066.30	729.68	336.62
County Library System	31.81	-	31.81
Worker's Compensation	5.30	-	5.30
Health Insurance	-	-	-
Dental Insurance	166.22	134.41	31.81
County Board	2,628.34	9.60	2,618.74
All Other Departments	4,609.14	3,763.61	845.52
Total		\$ 89,169.19	\$ 81,295.53

DEPARTMENT 6
FISCAL 2023

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 2023.
- **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 2023.
- **Risk Management:** Costs related to the oversight and management of the County's risk management program are allocated to the Insurance/Risk Management department of this cost plan for further treatment.
- **General Government:** Cost related to activities associated with the County Board and its committees, as well as representing the County before local, state, and federal agencies is unallowable for allocation purposes and have been effectively removed from the plan.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 6
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator

Functions:	Total	General & Administrative	Department Admin & Oversight	Budget Development & Oversight
Expenditures:				
Salaries & Wages	\$ 152,377.65	\$ 46,536.13	\$ 42,284.80	\$ 31,709.79
Fringe Benefits	40,505.57	12,370.40	11,240.30	8,429.21
Moving Costs	4,025.33	4,025.33	-	-
Phone	10.91	10.91	-	-
Computer Maint & License Repair	167.62	167.62	-	-
Postage Parcel Delivery	4.24	4.24	-	-
Office Supplies and Small Equipment	162.97	162.97	-	-
Membership Dues	1,133.84	1,133.84	-	-
Conference Registration Fees	598.01	598.01	-	-
Employee Bond Premium	8.57	8.57	-	-
General Liability Insurance	269.58	269.58	-	-
Total Expenditures	\$ 199,264.29	\$ 65,287.61	\$ 53,525.09	\$ 40,139.00
Cost Adjustments:				
Property Tax Revenue	(196,991.00)	-	-	-
Rebates	(30.73)	(30.73)	-	-
Total Cost Adjustments	\$ (197,021.73)	\$ (30.73)	\$ -	\$ -
General & Administrative Allocation	-	(65,256.88)	26,070.81	19,550.76
Disallowed / Capitalized	177,084.85	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	3,135.19	-	1,252.54	939.29
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	685.62	-	273.91	205.41
Insurance/Risk Management	0.06	-	0.03	0.02
County Treasurer	87.47	-	34.95	26.21
Total 1st Allocation	3,908.35	-	1,561.43	1,170.93
General & Administrative Allocation	-	-	-	-

DEPARTMENT 6
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator

Functions:	Total	General & Administrative	Department Admin & Oversight	Budget Development & Oversight
Unallocated	(390.50)	-	-	-
Total 1st Tier Allocation	\$ 182,845.27	\$ -	\$ 81,157.33	\$ 60,860.68
2nd Allocation				
Building Depreciation	1.11	-	0.44	0.33
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	311.25	-	124.35	93.25
Insurance/Risk Management	12.57	-	5.02	3.77
County Treasurer	10.60	-	4.23	3.17
County Administrator	-	-	-	-
Human Resources	532.89	-	212.90	159.65
Facilities	4,396.26	-	1,756.35	1,317.10
Information Technology	5,027.46	-	2,008.52	1,506.21
Finance Department	1,609.99	-	643.21	482.35
Corporation Counsel	32,157.53	-	12,847.27	9,634.30
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	44,059.66	-	17,602.30	13,200.14
General & Administrative Allocation	-	-	-	-
Unallocated	(4,402.16)	-	-	-
Total 2nd Tier Allocation	\$ 44,059.66	\$ -	\$ 17,602.30	\$ 13,200.14
Total Incoming Costs	43,175.35	-	19,163.72	14,371.07
Total Allocated Cost	\$ 222,502.76	\$ -	\$ 98,759.62	\$ 74,060.82

DEPARTMENT 6
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator

Functions:	Risk Management	General Government
Expenditures:		
Salaries & Wages	\$ 21,271.92	\$ 10,575.01
Fringe Benefits	5,654.58	2,811.09
Moving Costs	-	-
Phone	-	-
Computer Maint & License Repair	-	-
Postage Parcel Delivery	-	-
Office Supplies and Small Equipment	-	-
Membership Dues	-	-
Conference Registration Fees	-	-
Employee Bond Premium	-	-
General Liability Insurance	-	-
Total Expenditures	\$ 26,926.50	\$ 13,386.10
Cost Adjustments:		
Property Tax Revenue	-	(196,991.00)
Rebates	-	-
Total Cost Adjustments	\$ -	\$ (196,991.00)
General & Administrative Allocation	13,115.26	6,520.05
Disallowed / Capitalized	-	177,084.85
Incoming Costs		
1st Allocation		
Building Depreciation	630.11	313.25
Equipment Depreciation	-	-
Audit and Consulting Services	137.80	68.50
Insurance/Risk Management	0.01	0.01
County Treasurer	17.58	8.74
Total 1st Allocation	785.50	390.50
General & Administrative Allocation	-	-

DEPARTMENT 6
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator

Functions:	Risk Management	General Government
Unallocated	-	(390.50)
Total 1st Tier Allocation	\$ 40,827.25	\$ (0.00)
2nd Allocation		
Building Depreciation	0.22	0.11
Equipment Depreciation	-	-
Audit and Consulting Services	62.56	31.10
Insurance/Risk Management	2.53	1.26
County Treasurer	2.13	1.06
County Administrator	-	-
Human Resources	107.10	53.24
Facilities	883.55	439.25
Information Technology	1,010.41	502.31
Finance Department	323.57	160.86
Corporation Counsel	6,462.99	3,212.98
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	8,855.07	4,402.16
General & Administrative Allocation	-	-
Unallocated	-	(4,402.16)
Total 2nd Tier Allocation	\$ 8,855.07	\$ -
Total Incoming Costs	9,640.56	-
Total Allocated Cost	\$ 49,682.32	\$ (0.00)

DEPARTMENT 6
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Department Admin & Oversight

Total 1st Tier Allocation \$ 81,157.33
Total 2nd Tier Allocation 17,602.30
Total Allocated Cost \$ 98,759.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	2.00	2.22%	1,803.50	-	1,803.50	-	1,803.50
County Treasurer	1.00	1.11%	901.75	-	901.75	-	901.75
Human Resources	10.00	11.11%	9,017.48	-	9,017.48	2,023.25	11,040.73
Facilities	5.00	5.56%	4,508.74	-	4,508.74	1,011.63	5,520.37
Information Technology	20.00	22.22%	18,034.96	-	18,034.96	4,046.51	22,081.47
Finance Department	5.00	5.56%	4,508.74	-	4,508.74	1,011.63	5,520.37
Corporation Counsel	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
Clerk of Courts	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
Family Court Commissioner	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
Sheriff's Office	2.00	2.22%	1,803.50	-	1,803.50	404.65	2,208.15
Child Support	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
Health & Human Services	12.00	13.33%	10,820.98	-	10,820.98	2,427.90	13,248.88
Clearview	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
County Clerk	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
Veterans Service	5.00	5.56%	4,508.74	-	4,508.74	1,011.63	5,520.37
Courts & Judicial	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
District Attorney/Victim Witness	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
Jail	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
Medical Examiner	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
Emergency Management	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
Highway & Airport	12.00	13.33%	10,820.98	-	10,820.98	2,427.90	13,248.88
Land Resources & Parks	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
Register of Deeds	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
Land & Water Conservation	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
UW Extension	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
County Library System	1.00	1.11%	901.75	-	901.75	202.33	1,104.07
Total	90.00	100.00%	\$ 81,157.33	\$ -	\$ 81,157.33	\$ 17,602.30	\$ 98,759.62

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2023

Allocation Source: County Administrator Effort Analysis

DEPARTMENT 6
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Budget Development & Oversight

Total 1st Tier Allocation \$ 60,860.68
Total 2nd Tier Allocation 13,200.14
Total Allocated Cost \$ 74,060.82

	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%	1,217.21	-	1,217.21	-	1,217.21
County Treasurer	1.00	1.00%	608.61	-	608.61	-	608.61
Human Resources	10.00	10.00%	6,086.07	-	6,086.07	1,360.84	7,446.91
Facilities	5.00	5.00%	3,043.03	-	3,043.03	680.42	3,723.45
Information Technology	20.00	20.00%	12,172.14	-	12,172.14	2,721.68	14,893.81
Finance Department	5.00	5.00%	3,043.03	-	3,043.03	680.42	3,723.45
Corporation Counsel	1.00	1.00%	608.61	-	608.61	136.08	744.69
Clerk of Courts	1.00	1.00%	608.61	-	608.61	136.08	744.69
Family Court Commissioner	1.00	1.00%	608.61	-	608.61	136.08	744.69
Sheriff's Office	2.00	2.00%	1,217.21	-	1,217.21	272.17	1,489.38
Child Support	1.00	1.00%	608.61	-	608.61	136.08	744.69
Health & Human Services	12.00	12.00%	7,303.28	-	7,303.28	1,633.01	8,936.29
Clearview	1.00	1.00%	608.61	-	608.61	136.08	744.69
County Clerk	1.00	1.00%	608.61	-	608.61	136.08	744.69
Veterans Service	5.00	5.00%	3,043.03	-	3,043.03	680.42	3,723.45
Courts & Judicial	1.00	1.00%	608.61	-	608.61	136.08	744.69
District Attorney/Victim Witness	1.00	1.00%	608.61	-	608.61	136.08	744.69
Jail	1.00	1.00%	608.61	-	608.61	136.08	744.69
Medical Examiner	1.00	1.00%	608.61	-	608.61	136.08	744.69
Emergency Management	1.00	1.00%	608.61	-	608.61	136.08	744.69
Highway & Airport	12.00	12.00%	7,303.28	-	7,303.28	1,633.01	8,936.29
Land Resources & Parks	1.00	1.00%	608.61	-	608.61	136.08	744.69
Register of Deeds	1.00	1.00%	608.61	-	608.61	136.08	744.69
Land & Water Conservation	1.00	1.00%	608.61	-	608.61	136.08	744.69
UW Extension	1.00	1.00%	608.61	-	608.61	136.08	744.69
County Library System	1.00	1.00%	608.61	-	608.61	136.08	744.69
Health Insurance	5.00	5.00%	3,043.03	-	3,043.03	680.42	3,723.45
All Other Departments	5.00	5.00%	3,043.03	-	3,043.03	680.42	3,723.45
Total	100.00	100.00%	\$ 60,860.68	\$ -	\$ 60,860.68	\$ 13,200.14	\$ 74,060.82

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2023

Allocation Source: County Administrator Effort Analysis

DEPARTMENT 6
FISCAL 2023

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Risk Management

Total 1st Tier Allocation \$ 40,827.25
Total 2nd Tier Allocation 8,855.07

Total Allocated Cost \$ 49,682.32

	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%	40,827.25	-	40,827.25	-	40,827.25
All Other Departments		0.00%	-	-	-	8,855.07	8,855.07
Total	100.00	100.00%	\$ 40,827.25	\$ -	\$ 40,827.25	\$ 8,855.07	\$ 49,682.32

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed Employee Personnel Activity Reports

DEPARTMENT 6
FISCAL 2023

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	3,020.71	1,803.50	1,217.21	-
Insurance/Risk Management	40,827.25	-	-	40,827.25
County Treasurer	1,510.35	901.75	608.61	-
County Administrator	-	-	-	-
Human Resources	18,487.64	11,040.73	7,446.91	-
Facilities	9,243.82	5,520.37	3,723.45	-
Information Technology	36,975.28	22,081.47	14,893.81	-
Finance Department	9,243.82	5,520.37	3,723.45	-
Corporation Counsel	1,848.76	1,104.07	744.69	-
Clerk of Courts	1,848.76	1,104.07	744.69	-
Family Court Commissioner	1,848.76	1,104.07	744.69	-
Sheriff's Office	3,697.53	2,208.15	1,489.38	-
Child Support	1,848.76	1,104.07	744.69	-
Health & Human Services	22,185.17	13,248.88	8,936.29	-
Clearview	1,848.76	1,104.07	744.69	-
County Clerk	1,848.76	1,104.07	744.69	-
Veterans Service	9,243.82	5,520.37	3,723.45	-
Courts & Judicial	1,848.76	1,104.07	744.69	-
Register in Probate	-	-	-	-
Family Court Services	-	-	-	-
District Attorney/Victim Witness	1,848.76	1,104.07	744.69	-
Jail	1,848.76	1,104.07	744.69	-
Patrol Services	-	-	-	-
Medical Examiner	1,848.76	1,104.07	744.69	-
Emergency Management	1,848.76	1,104.07	744.69	-
Highway & Airport	22,185.17	13,248.88	8,936.29	-
Land Resources & Parks	1,848.76	1,104.07	744.69	-
Register of Deeds	1,848.76	1,104.07	744.69	-
Land & Water Conservation	1,848.76	1,104.07	744.69	-
UW Extension	1,848.76	1,104.07	744.69	-
County Library System	1,848.76	1,104.07	744.69	-
Worker's Compensation	-	-	-	-
Health Insurance	3,723.45	-	3,723.45	-
Dental Insurance	-	-	-	-
County Board	-	-	-	-
All Other Departments	12,578.52	-	3,723.45	8,855.07
Total	\$ 222,502.76	\$ 98,759.62	\$ 74,060.82	\$ 49,682.32

**DEPARTMENT 7
FISCAL 2023**

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 2023.
- **Workers Comp Insurance Administration**: Costs related to the management of the County's workers compensation insurance program have been identified based on staff completed Personnel Activity Reports. As the County is self-insured, there are no expenses other than wages and fringe benefits included in the allocation. The resulting salaries and fringe benefits have been subsequently offset against allocated costs, leaving only indirect costs.
- **Dental Insurance Administration**: Costs related to the management of the County's dental insurance program have been identified based on staff completed Personnel Activity Reports. As the County is self-insured, there are no expenses other than wages and fringe benefits included in the allocation. The resulting salaries and fringe benefits have been subsequently offset against allocated costs, leaving only indirect costs.
- **General Government**: Costs related to coordination of the County's Civil Service Commission and activities associated with supporting the County Board and its committees are unallowable and have therefore been removed from further allocation.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 7
FISCAL 2023

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	\$ 394,590.21	\$ 4,498.33	\$ 225,745.06	\$ 29,515.35
Fringe Benefits	125,727.37	1,433.29	71,928.63	9,404.41
Drug Alcohol Test Fee	90.00	-	90.00	-
Background Checks	450.00	-	450.00	-
Legal Services	1,675.00	-	1,675.00	-
Professional Services	4,675.00	-	4,675.00	-
Recruitment Services	1,002.00	-	1,002.00	-
Employee Assistance Program	16,068.00	-	16,068.00	-
Phone	102.02	-	102.02	-
Computer Maint License Repair	20,715.85	-	20,715.85	-
Flex Spending Administration	1,287.00	-	1,287.00	-
COBRA Secure Fees	6,042.96	-	6,042.96	-
Postage Parcel Delivery	221.24	-	221.24	-
Purchased Services	266.06	-	266.06	-
Office Supplies & Small Equipment	1,159.66	-	1,159.66	-
Computer Equipment	3,667.57	-	3,667.57	-
Membership Dues	1,147.00	-	1,147.00	-
Conference Registration Fees	310.00	-	310.00	-
Mileage	309.55	-	309.55	-
Lodging	285.00	-	285.00	-
Operating Supplies	4,447.77	-	4,447.77	-
Employee Bond Premium	59.98	-	59.98	-
General Liability Insurance	1,442.21	-	1,442.21	-
Total Expenditures	\$ 585,741.45	\$ 5,931.62	\$ 363,097.56	\$ 38,919.75
Cost Adjustments:				
Property Tax Revenue	(671,663.00)	-	-	-
Other Public Charges	(268.37)	-	(268.37)	-
Donation Revenue	(5,282.56)	-	(5,282.56)	-
Rebates	(134.89)	-	(134.89)	-
Intrafund Trans In	(1,251.59)	-	-	-
Intrafund Retire Transfer	(6,828.85)	-	-	-
General Revenue-Misc Revenue	6,755.77	-	6,755.77	-

DEPARTMENT 7
FISCAL 2023

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Human Resources Administration	Health Insurance Administration
Total Cost Adjustments	\$ (678,673.49)	\$ -	\$ 1,069.95	\$ -
General & Administrative Allocation	-	(5,931.62)	3,432.61	448.80
Disallowed / Capitalized	645,610.61	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	20,378.72	-	12,761.88	1,367.92
Equipment Depreciation	1,386.20	-	868.09	93.05
Audit and Consulting Services	1,530.01	-	958.15	102.70
Insurance/Risk Management	0.44	-	0.28	0.03
County Treasurer	1,198.93	-	750.81	80.48
County Administrator	15,103.55	-	9,458.38	1,013.83
Total 1st Allocation	39,597.84	-	24,797.58	2,658.01
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	592,276.41	-	392,397.70	42,026.56
2nd Allocation				
Building Depreciation	7.18	-	4.50	0.48
Equipment Depreciation	0.11	-	0.07	0.01
Audit and Consulting Services	678.51	-	424.91	45.55
Insurance/Risk Management	87.98	-	55.10	5.91
County Treasurer	149.04	-	93.33	10.00
County Administrator	3,384.09	-	2,119.24	227.16
Human Resources	3,407.72	-	2,134.03	228.74
Facilities	28,575.66	-	17,895.10	1,918.14
Information Technology	97,764.70	-	61,223.74	6,562.46
Finance Department	8,406.91	-	5,264.70	564.31
Corporation Counsel	12,323.76	-	7,717.58	827.23
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-

DEPARTMENT 7
FISCAL 2023

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Human Resources Administration	Health Insurance Administration
Total 2nd Allocation	154,785.66	-	96,932.29	10,389.99
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 154,785.66	\$ -	\$ 96,932.29	\$ 10,389.99
Total Incoming Costs	194,383.50	-	121,729.87	13,048.00
Total Allocated Cost	\$ 747,062.07	\$ -	\$ 489,329.99	\$ 52,416.56

DEPARTMENT 7
FISCAL 2023

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	\$ 9,706.92	\$ 16,178.20	\$ 108,946.36	\$ -
Fringe Benefits	3,092.89	5,154.82	34,713.33	-
Drug Alcohol Test Fee	-	-	-	-
Background Checks	-	-	-	-
Legal Services	-	-	-	-
Professional Services	-	-	-	-
Recruitment Services	-	-	-	-
Employee Assistance Program	-	-	-	-
Phone	-	-	-	-
Computer Maint License Repair	-	-	-	-
Flex Spending Administration	-	-	-	-
COBRA Secure Fees	-	-	-	-
Postage Parcel Delivery	-	-	-	-
Purchased Services	-	-	-	-
Office Supplies & Small Equipment	-	-	-	-
Computer Equipment	-	-	-	-
Membership Dues	-	-	-	-
Conference Registration Fees	-	-	-	-
Mileage	-	-	-	-
Lodging	-	-	-	-
Operating Supplies	-	-	-	-
Employee Bond Premium	-	-	-	-
General Liability Insurance	-	-	-	-
Total Expenditures	\$ 12,799.81	\$ 21,333.02	\$ 143,659.68	\$ -
Cost Adjustments:				
Property Tax Revenue	-	-	-	(671,663.00)
Other Public Charges	-	-	-	-
Donation Revenue	-	-	-	-
Rebates	-	-	-	-
Intrafund Trans In	-	-	-	(1,251.59)
Intrafund Retire Transfer	-	-	-	(6,828.85)
General Revenue-Misc Revenue	-	-	-	-

DEPARTMENT 7
FISCAL 2023

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	Department Specific	General Government
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ (679,743.44)
General & Administrative Allocation	147.60	246.00	1,656.61	-
Disallowed / Capitalized	(12,799.81)	(21,333.02)	-	679,743.44
Incoming Costs				
1st Allocation				
Building Depreciation	449.88	749.80	5,049.24	-
Equipment Depreciation	30.60	51.00	343.46	-
Audit and Consulting Services	33.78	56.29	379.09	-
Insurance/Risk Management	0.01	0.02	0.11	-
County Treasurer	26.47	44.11	297.06	-
County Administrator	333.42	555.71	3,742.21	-
Total 1st Allocation	874.16	1,456.93	9,811.17	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	1,021.76	1,702.93	155,127.46	-
2nd Allocation				
Building Depreciation	0.16	0.26	1.78	-
Equipment Depreciation	0.00	0.00	0.03	-
Audit and Consulting Services	14.98	24.96	168.11	-
Insurance/Risk Management	1.94	3.24	21.80	-
County Treasurer	3.29	5.48	36.93	-
County Administrator	74.71	124.51	838.48	-
Human Resources	75.23	125.38	844.33	-
Facilities	630.83	1,051.39	7,080.20	-
Information Technology	2,158.24	3,597.07	24,223.19	-
Finance Department	185.59	309.32	2,082.98	-
Corporation Counsel	272.06	453.43	3,053.46	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-

DEPARTMENT 7
FISCAL 2023

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	Department Specific	General Government
Total 2nd Allocation	3,417.03	5,695.05	38,351.30	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 3,417.03	\$ 5,695.05	\$ 38,351.30	\$ -
Total Incoming Costs	4,291.19	7,151.98	48,162.47	-
Total Allocated Cost	\$ 4,438.79	\$ 7,397.98	\$ 193,478.76	\$ -

DEPARTMENT 7
FISCAL 2023

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Human Resources Administration

Total 1st Tier Allocation \$ 392,397.70
Total 2nd Tier Allocation 96,932.29

Total Allocated Cost \$ 489,329.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	4	0.44%	1,738.20	-	1,738.20	-	1,738.20
County Administrator	1	0.11%	434.55	-	434.55	-	434.55
Human Resources	7	0.78%	3,041.84	-	3,041.84	-	3,041.84
Facilities	21	2.33%	9,125.53	-	9,125.53	2,284.60	11,410.13
Information Technology	12	1.33%	5,214.59	-	5,214.59	1,305.49	6,520.07
Finance Department	7	0.78%	3,041.84	-	3,041.84	761.53	3,803.38
Corporation Counsel	7	0.78%	3,041.84	-	3,041.84	761.53	3,803.38
Clerk of Courts	14	1.55%	6,083.69	-	6,083.69	1,523.07	7,606.75
Sheriff's Office	48	5.32%	20,858.35	-	20,858.35	5,221.94	26,080.29
Child Support	12	1.33%	5,214.59	-	5,214.59	1,305.49	6,520.07
Health & Human Services	173	19.16%	75,176.97	-	75,176.97	18,820.75	93,997.72
Clearview	288	31.89%	125,150.10	-	125,150.10	31,331.65	156,481.75
County Clerk	3	0.33%	1,303.65	-	1,303.65	326.37	1,630.02
Veterans Service	2	0.22%	869.10	-	869.10	217.58	1,086.68
Courts & Judicial	15	1.66%	6,518.23	-	6,518.23	1,631.86	8,150.09
Register in Probate	2	0.22%	869.10	-	869.10	217.58	1,086.68
Family Court Services	3	0.33%	1,303.65	-	1,303.65	326.37	1,630.02
District Attorney/Victim Witness	11	1.22%	4,780.04	-	4,780.04	1,196.69	5,976.73
Jail	103	11.41%	44,758.54	-	44,758.54	11,205.42	55,963.96
Patrol Services	41	4.54%	17,816.51	-	17,816.51	4,460.41	22,276.92
Medical Examiner	5	0.55%	2,172.74	-	2,172.74	543.95	2,716.70
Emergency Management	15	1.66%	6,518.23	-	6,518.23	1,631.86	8,150.09
Highway & Airport	76	8.42%	33,025.72	-	33,025.72	8,268.07	41,293.79
Land Resources & Parks	16	1.77%	6,952.78	-	6,952.78	1,740.65	8,693.43
Register of Deeds	4	0.44%	1,738.20	-	1,738.20	435.16	2,173.36
Land & Water Conservation	6	0.66%	2,607.29	-	2,607.29	652.74	3,260.04
UW Extension	6	0.66%	2,607.29	-	2,607.29	652.74	3,260.04
County Library System	1	0.11%	434.55	-	434.55	108.79	543.34
Total	903	100.00%	\$ 392,397.70	\$ -	\$ 392,397.70	\$ 96,932.29	\$ 489,329.99

Allocation Basis: Total Number of Employees by Department During 2023, Excluding County Board

Allocation Source: County Human Resources Records & Reports

DEPARTMENT 7
FISCAL 2023

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Health Insurance Administration

Total 1st Tier Allocation \$ 42,026.56
Total 2nd Tier Allocation 10,389.99

Total Allocated Cost \$ 52,416.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	55,812.36	0.82%	344.41	-	344.41	-	344.41
County Administrator	15,937.00	0.23%	98.35	-	98.35	-	98.35
Human Resources	59,290.15	0.87%	365.87	-	365.87	-	365.87
Facilities	253,911.89	3.73%	1,566.86	-	1,566.86	394.97	1,961.83
Information Technology	147,723.54	2.17%	911.59	-	911.59	229.79	1,141.37
Finance Department	52,228.08	0.77%	322.29	-	322.29	81.24	403.54
Corporation Counsel	51,204.00	0.75%	315.97	-	315.97	79.65	395.62
Clerk of Courts	100,793.72	1.48%	621.99	-	621.99	156.79	778.78
Family Court Commissioner	6,144.36	0.09%	37.92	-	37.92	9.56	47.47
Sheriff's Office	415,622.18	6.10%	2,564.76	-	2,564.76	646.51	3,211.27
Child Support	113,007.22	1.66%	697.36	-	697.36	175.79	873.14
Health & Human Services	1,335,645.82	19.61%	8,242.13	-	8,242.13	2,077.63	10,319.77
Clearview	1,630,478.71	23.94%	10,061.52	-	10,061.52	2,536.25	12,597.77
County Clerk	35,908.08	0.53%	221.59	-	221.59	55.86	277.44
Veterans Service	6,400.50	0.09%	39.50	-	39.50	9.96	49.45
Courts & Judicial	55,300.44	0.81%	341.25	-	341.25	86.02	427.27
Register in Probate	15,361.20	0.23%	94.79	-	94.79	23.89	118.69
Family Court Services	30,722.40	0.45%	189.58	-	189.58	47.79	237.37
District Attorney/Victim Witness	116,382.91	1.71%	718.19	-	718.19	181.04	899.22
Jail	708,070.45	10.40%	4,369.43	-	4,369.43	1,101.42	5,470.85
Patrol Services	401,948.45	5.90%	2,480.38	-	2,480.38	625.24	3,105.62
Medical Examiner	36,866.88	0.54%	227.50	-	227.50	57.35	284.85
Emergency Management	29,233.97	0.43%	180.40	-	180.40	45.47	225.87
Highway & Airport	813,631.56	11.95%	5,020.84	-	5,020.84	1,265.63	6,286.46
Land Resources & Parks	231,442.08	3.40%	1,428.21	-	1,428.21	360.01	1,788.22
Register of Deeds	36,866.88	0.54%	227.50	-	227.50	57.35	284.85
Land & Water Conservation	33,794.64	0.50%	208.54	-	208.54	52.57	261.11
UW Extension	17,793.39	0.26%	109.80	-	109.80	27.68	137.48
Worker's Compensation	1,331.28	0.02%	8.22	-	8.22	2.07	10.29
Dental Insurance	1,591.43	0.02%	9.82	-	9.82	2.48	12.30
Total	6,810,445.57	100.00%	\$ 42,026.56	\$ -	\$ 42,026.56	\$ 10,389.99	\$ 52,416.56

Allocation Basis: County Share of Health Insurance Premiums Paid by Department During 2023

Allocation Source: County Finance Department Records and Reports

DEPARTMENT 7
FISCAL 2023

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Workers Comp Administration

Total 1st Tier Allocation	\$ 1,021.76
Total 2nd Tier Allocation	3,417.03
Total Allocated Cost	\$ 4,438.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Worker's Compensation	100.00	100.00%	1,021.76	-	1,021.76	3,417.03	4,438.79
Total	100.00	100.00%	\$ 1,021.76	\$ -	\$ 1,021.76	\$ 3,417.03	\$ 4,438.79

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2023 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2023

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Dental Insurance Administration

Total 1st Tier Allocation	\$ 1,702.93
Total 2nd Tier Allocation	<u>5,695.05</u>
Total Allocated Cost	\$ 7,397.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Dental Insurance	100.00	100.00%	1,702.93	-	1,702.93	5,695.05	7,397.98
Total	100.00	100.00%	\$ 1,702.93	\$ -	\$ 1,702.93	\$ 5,695.05	\$ 7,397.98

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2023 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2023

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Department Specific

Total 1st Tier Allocation \$ 155,127.46
Total 2nd Tier Allocation 38,351.30

Total Allocated Cost \$ 193,478.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Clearview	100.00	100.00%	155,127.46	-	155,127.46	38,351.30	193,478.76
Total	100.00	100.00%	\$ 155,127.46	\$ -	\$ 155,127.46	\$ 38,351.30	\$ 193,478.76

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2023 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2023

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	2,082.61	1,738.20	344.41	-	-
County Administrator	532.89	434.55	98.35	-	-
Human Resources	3,407.72	3,041.84	365.87	-	-
Facilities	13,371.96	11,410.13	1,961.83	-	-
Information Technology	7,661.45	6,520.07	1,141.37	-	-
Finance Department	4,206.91	3,803.38	403.54	-	-
Corporation Counsel	4,199.00	3,803.38	395.62	-	-
Clerk of Courts	8,385.53	7,606.75	778.78	-	-
Family Court Commissioner	47.47	-	47.47	-	-
Sheriff's Office	29,291.56	26,080.29	3,211.27	-	-
Child Support	7,393.21	6,520.07	873.14	-	-
Health & Human Services	104,317.48	93,997.72	10,319.77	-	-
Clearview	169,079.52	156,481.75	12,597.77	-	-
County Clerk	1,907.46	1,630.02	277.44	-	-
Veterans Service	1,136.13	1,086.68	49.45	-	-
Courts & Judicial	8,577.37	8,150.09	427.27	-	-
Register in Probate	1,205.37	1,086.68	118.69	-	-
Family Court Services	1,867.39	1,630.02	237.37	-	-
District Attorney/Victim Witness	6,875.96	5,976.73	899.22	-	-
Jail	61,434.81	55,963.96	5,470.85	-	-
Patrol Services	25,382.54	22,276.92	3,105.62	-	-
Medical Examiner	3,001.55	2,716.70	284.85	-	-
Emergency Management	8,375.96	8,150.09	225.87	-	-
Highway & Airport	47,580.26	41,293.79	6,286.46	-	-
Land Resources & Parks	10,481.65	8,693.43	1,788.22	-	-
Register of Deeds	2,458.21	2,173.36	284.85	-	-
Land & Water Conservation	3,521.15	3,260.04	261.11	-	-
UW Extension	3,397.52	3,260.04	137.48	-	-
County Library System	543.34	543.34	-	-	-
Worker's Compensation	10.29	-	10.29	4,438.79	-
Health Insurance	-	-	-	-	-
Dental Insurance	12.30	-	12.30	-	7,397.98
County Board	-	-	-	-	-
All Other Departments	-	-	-	-	-
Total	\$ 541,746.54	\$ 489,329.99	\$ 52,416.56	\$ 4,438.79	\$ 7,397.98

DEPARTMENT 7
FISCAL 2023

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	193,478.76
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	\$ 193,478.76

**DEPARTMENT 8
FISCAL 2023**

DODGE COUNTY, WISCONSIN

FACILITIES

NATURE AND EXTENT OF SERVICES

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

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

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 8
FISCAL 2023

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	\$ 1,253,070.26	\$ 1,253,070.26	\$ -	\$ -
Fringe Benefits	479,991.33	479,991.33	-	-
Water	45,000.55	-	1,550.56	860.60
Fire Protection	28,323.39	-	2,400.00	1,738.00
Electricity	729,005.82	-	92,075.43	45,671.92
Sewer	143,020.41	-	3,682.96	2,765.14
Natural LP Gas	269,571.61	-	36,954.16	14,322.97
Phone	5,497.26	-	5,188.96	-
Refuse Collection	33,932.89	-	4,508.39	4,334.85
Laundry	357.32	-	205.15	-
Build Equip Maint Service	304,765.94	-	69,007.61	41,863.38
Ground Maintenance & Repair	56,952.57	-	11,466.35	-
Vehicle Maintenance	650.95	-	650.95	-
Computer Maint License Repair	3,717.72	-	3,717.72	-
Postage Parcel Delivery	24.03	24.03	-	-
Office Supplies & Small Equipment	2,961.60	181.17	1,163.79	426.22
Fuel	1,573.80	-	-	-
Operating Supplies	3,258.11	74.00	-	-
Motor Vehicle Parts	1,790.20	-	1,790.20	-
Building and Equip Repair	121,149.86	-	26,085.58	8,242.81
Household Janitorial Supplies	73,048.22	-	5,468.62	973.85
Co Hwy Dept Services Supplies	35,933.24	-	20,182.83	-
Co. Vehicle Fuel Services	3,277.81	3,277.81	-	-
Building Premium	85,814.48	-	14,691.00	4,100.33
Equipment Vehicle Insurance	436.89	-	436.89	-
Employee Bond Premium	188.51	188.51	-	-
Vehicle Equip Liability Ins	547.50	547.50	-	-
General Liability Insurance	4,532.66	4,532.66	-	-
CAP Building Improvement	102,343.40	-	5,348.45	-
CAP Machinery & Equipment	43,960.70	-	21,980.35	-
CAP Projects	261,719.65	-	48,089.82	-
Total Expenditures	\$ 4,096,418.68	\$ 1,741,887.27	\$ 376,645.77	\$ 125,300.07

Cost Adjustments:

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
Property Tax Revenue	(1,648,560.00)	(1,648,560.00)	-	-
Restitution Received	(367.67)	-	-	-
Sale of Recyclable Materials	(3,233.82)	-	-	-
Misc Revenue	(47.02)	-	(47.02)	-
Rebates	(7,553.01)	(7,553.01)	-	-
Intrafund Transfer In	(10,000.00)	-	-	-
Intrafund Sales Tax Trans In	(884,298.00)	-	-	-
Intrafund Retire Transfer	(41,832.96)	(41,832.96)	-	-
Wage & Benefits Adjustment	(1,733,061.59)	(1,733,061.59)	-	-
Salary & Fringe Benefits Allocation	1,733,061.59	0.01	253,403.56	44,732.21
Total Cost Adjustments	\$ (2,595,892.48)	\$ (3,431,007.55)	\$ 253,356.54	\$ 44,732.21
General & Administrative Allocation	0.00	(1,272.68)	196.17	52.94
Disallowed / Capitalized	2,176,667.21	1,690,392.96	(75,418.62)	-
Incoming Costs				
1st Allocation				
Building Depreciation	76,658.72	-	11,208.83	1,978.65
Equipment Depreciation	177,623.09	10,236.06	5,696.07	1,132.80
Audit and Consulting Services	3,397.35	-	496.75	87.69
Insurance/Risk Management	26.83	1.54	4.44	1.20
County Treasurer	2,739.76	-	400.60	70.72
County Administrator	7,551.77	-	1,104.20	194.92
Human Resources	10,692.39	-	1,563.41	275.98
Total 1st Allocation	278,689.92	10,237.60	20,474.30	3,741.95
General & Administrative Allocation	-	(10,237.60)	1,496.91	264.24
Total 1st Tier Allocation	\$ 3,955,883.33	\$ -	\$ 576,751.07	\$ 174,091.42
2nd Allocation				
Building Depreciation	27.02	-	3.95	0.70
Equipment Depreciation	13.70	0.79	0.44	0.09

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
Audit and Consulting Services	1,436.00	-	209.97	37.06
Insurance/Risk Management	5,360.11	308.57	886.00	240.15
County Treasurer	334.23	-	48.87	8.63
County Administrator	1,692.05	-	247.41	43.67
Human Resources	2,679.57	-	391.80	69.16
Facilities	141,005.37	-	20,617.42	3,639.50
Information Technology	84,522.79	63,977.80	6,382.69	-
Finance Department	18,854.01	-	2,756.78	486.64
Corporation Counsel	9,180.75	-	1,342.38	236.97
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	2,009.22	-	293.78	51.86
Total 2nd Allocation	267,114.81	64,287.16	33,181.50	4,814.43
General & Administrative Allocation	-	(64,287.16)	9,399.89	1,659.32
Total 2nd Tier Allocation	\$ 267,114.81	\$ -	\$ 42,581.40	\$ 6,473.75
Total Incoming Costs	545,804.74	-	64,552.61	10,479.95
Total Allocated Cost	\$ 4,222,998.15	\$ -	\$ 619,332.47	\$ 180,565.17

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Highway Building	Courts Building	Corrections Building
Expenditures:				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-
Water	4,003.85	-	4,937.62	33,043.38
Fire Protection	10,008.00	-	5,009.80	7,734.20
Electricity	128,624.33	-	211,997.91	245,127.53
Sewer	13,066.76	-	22,630.66	98,588.41
Natural LP Gas	70,412.53	-	53,348.69	80,023.07
Phone	-	-	-	308.30
Refuse Collection	6,765.92	-	3,827.66	14,496.07
Laundry	-	-	-	152.17
Build Equip Maint Service	74,483.59	-	54,499.03	59,575.95
Ground Maintenance & Repair	27,615.50	-	-	15,742.86
Vehicle Maintenance	-	-	-	-
Computer Maint License Repair	-	-	-	-
Postage Parcel Delivery	-	-	-	-
Office Supplies & Small Equipment	118.42	-	-	1,072.00
Fuel	-	-	-	1,573.80
Operating Supplies	2,613.33	-	-	570.78
Motor Vehicle Parts	-	-	-	-
Building and Equip Repair	23,733.07	-	10,038.59	52,064.15
Household Janitorial Supplies	12,925.67	-	10,693.85	42,986.23
Co Hwy Dept Services Supplies	9,554.34	-	1,884.47	4,311.60
Co. Vehicle Fuel Services	-	-	-	-
Building Premium	7,079.19	-	18,851.01	35,444.23
Equipment Vehicle Insurance	-	-	-	-
Employee Bond Premium	-	-	-	-
Vehicle Equip Liability Ins	-	-	-	-
General Liability Insurance	-	-	-	-
CAP Building Improvement	-	-	38,797.98	58,196.97
CAP Machinery & Equipment	21,980.35	-	-	-
CAP Projects	164,187.87	-	-	49,441.96
Total Expenditures	\$ 577,172.72	\$ -	\$ 436,517.27	\$ 800,453.66

Cost Adjustments:

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Highway Building	Courts Building	Corrections Building
Property Tax Revenue	-	-	-	-
Restitution Received	-	-	-	(367.67)
Sale of Recyclable Materials	-	-	-	(3,233.82)
Misc Revenue	-	-	-	-
Rebates	-	-	-	-
Intrafund Transfer In	-	-	(10,000.00)	-
Intrafund Sales Tax Trans In	(215,257.00)	-	(87,616.40)	(581,424.60)
Intrafund Retire Transfer	-	-	-	-
Wage & Benefits Adjustment	-	-	-	-
Salary & Fringe Benefits Allocation	341,819.98	4,367.03	166,450.81	885,696.83
Total Cost Adjustments	\$ 126,562.98	\$ 4,367.03	\$ 68,834.41	\$ 300,670.74
General & Administrative Allocation	286.13	1.36	187.74	524.99
Disallowed / Capitalized	29,088.78	-	58,818.42	473,785.67
Incoming Costs				
1st Allocation				
Building Depreciation	15,119.76	193.17	7,362.64	39,177.13
Equipment Depreciation	4,396.07	-	156,162.09	-
Audit and Consulting Services	670.08	8.56	326.30	1,736.25
Insurance/Risk Management	2.08	-	5.53	10.39
County Treasurer	540.38	6.90	263.14	1,400.18
County Administrator	1,489.47	19.03	725.31	3,859.40
Human Resources	2,108.91	26.94	1,026.94	5,464.44
Total 1st Allocation	24,326.75	254.60	165,871.94	51,647.80
General & Administrative Allocation	2,019.21	25.80	983.26	5,232.02
Total 1st Tier Allocation	\$ 759,456.57	\$ 4,648.79	\$ 731,213.04	\$ 1,632,314.88
2nd Allocation				
Building Depreciation	5.33	0.07	2.60	13.81
Equipment Depreciation	0.34	-	12.05	-

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Highway Building	Courts Building	Corrections Building
Audit and Consulting Services	283.23	3.62	137.92	733.88
Insurance/Risk Management	414.61	-	1,104.06	2,075.88
County Treasurer	65.92	0.84	32.10	170.81
County Administrator	333.73	4.26	162.51	864.74
Human Resources	528.50	6.75	257.36	1,369.42
Facilities	27,811.16	355.31	13,542.77	72,062.07
Information Technology	-	-	-	-
Finance Department	3,718.67	47.51	1,810.82	9,635.51
Corporation Counsel	1,810.76	23.13	881.76	4,691.90
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	396.29	5.06	192.97	1,026.83
Total 2nd Allocation	35,368.54	446.56	18,136.92	92,644.86
General & Administrative Allocation	12,679.66	161.99	6,174.42	32,854.54
Total 2nd Tier Allocation	\$ 48,048.20	\$ 608.55	\$ 24,311.34	\$ 125,499.39
Total Incoming Costs	74,394.16	888.96	191,166.54	182,379.21
Total Allocated Cost	\$ 807,504.77	\$ 5,257.34	\$ 755,524.38	\$ 1,757,814.27

**DEPARTMENT 8
FISCAL 2023**

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

Department: Facilities

Functions: Justice Facility

Expenditures:

Salaries & Wages	\$ -
Fringe Benefits	-
Water	604.54
Fire Protection	1,433.39
Electricity	5,508.70
Sewer	2,286.48
Natural LP Gas	14,510.19
Phone	-
Refuse Collection	-
Laundry	-
Build Equip Maint Service	5,336.38
Ground Maintenance & Repair	2,127.86
Vehicle Maintenance	-
Computer Maint License Repair	-
Postage Parcel Delivery	-
Office Supplies & Small Equipment	-
Fuel	-
Operating Supplies	-
Motor Vehicle Parts	-
Building and Equip Repair	985.66
Household Janitorial Supplies	-
Co Hwy Dept Services Supplies	-
Co. Vehicle Fuel Services	-
Building Premium	5,648.72
Equipment Vehicle Insurance	-
Employee Bond Premium	-
Vehicle Equip Liability Ins	-
General Liability Insurance	-
CAP Building Improvement	-
CAP Machinery & Equipment	-
CAP Projects	-

Total Expenditures	\$ 38,441.92
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Cost Adjustments:

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	<u>Justice Facility</u>
Property Tax Revenue	-
Restitution Received	-
Sale of Recyclable Materials	-
Misc Revenue	-
Rebates	-
Intrafund Transfer In	-
Intrafund Sales Tax Trans In	-
Intrafund Retire Transfer	-
Wage & Benefits Adjustment	-
Salary & Fringe Benefits Allocation	36,591.16
Total Cost Adjustments	\$ 36,591.16
General & Administrative Allocation	23.36
Disallowed / Capitalized	-
Incoming Costs	
1st Allocation	
Building Depreciation	1,618.54
Equipment Depreciation	-
Audit and Consulting Services	71.73
Insurance/Risk Management	1.66
County Treasurer	57.85
County Administrator	159.45
Human Resources	225.75
Total 1st Allocation	2,134.97
General & Administrative Allocation	216.15
Total 1st Tier Allocation	\$ 77,407.57
2nd Allocation	
Building Depreciation	0.57
Equipment Depreciation	-

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	<u>Justice Facility</u>
Audit and Consulting Services	30.32
Insurance/Risk Management	330.83
County Treasurer	7.06
County Administrator	35.73
Human Resources	56.58
Facilities	2,977.13
Information Technology	14,162.30
Finance Department	398.08
Corporation Counsel	193.84
Clerk of Courts	-
Family Court Commissioner	-
Sheriff's Office	42.42
Total 2nd Allocation	18,234.84
General & Administrative Allocation	1,357.33
Total 2nd Tier Allocation	\$ 19,592.17
Total Incoming Costs	21,943.30
Total Allocated Cost	<u><u>\$ 96,999.74</u></u>

**DEPARTMENT 8
FISCAL 2023**

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

Department: Facilities
Function: Administration Building

Total 1st Tier Allocation \$ 576,751.07
Total 2nd Tier Allocation 42,581.40

Total Allocated Cost \$ 619,332.47

	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%	15,030.44	-	15,030.44	-	15,030.44
County Administrator	444.00	0.76%	4,396.26	-	4,396.26	-	4,396.26
Human Resources	2,886.00	4.95%	28,575.66	-	28,575.66	-	28,575.66
Facilities	4,339.00	7.45%	42,962.50	-	42,962.50	-	42,962.50
Information Technology	8,710.00	14.95%	86,241.86	-	86,241.86	-	86,241.86
Finance Department	2,892.00	4.96%	28,635.07	-	28,635.07	-	28,635.07
Corporation Counsel	2,792.00	4.79%	27,644.92	-	27,644.92	3,173.71	30,818.63
County Clerk	1,884.00	3.23%	18,654.38	-	18,654.38	2,141.57	20,795.95
Veterans Service	432.00	0.74%	4,277.44	-	4,277.44	491.06	4,768.50
Medical Examiner	1,402.00	2.41%	13,881.87	-	13,881.87	1,593.68	15,475.55
Land Resources & Parks	6,841.00	11.74%	67,736.00	-	67,736.00	7,776.28	75,512.27
Register of Deeds	2,888.00	4.96%	28,595.46	-	28,595.46	3,282.84	31,878.30
Land & Water Conservation	2,125.00	3.65%	21,040.64	-	21,040.64	2,415.52	23,456.16
UW Extension	3,426.00	5.88%	33,922.46	-	33,922.46	3,894.39	37,816.85
County Board	2,849.00	4.89%	28,209.30	-	28,209.30	3,238.51	31,447.81
All Other Departments	12,821.00	22.01%	126,946.82	-	126,946.82	14,573.84	141,520.66
Total	58,249.00	100.00%	\$ 576,751.07	\$ -	\$ 576,751.07	\$ 42,581.40	\$ 619,332.47

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 174,091.42
Total 2nd Tier Allocation 6,473.75

Total Allocated Cost \$ 180,565.17

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	608	2.55%	4,440.85	-	4,440.85	-	4,440.85
Sheriff's Office	4,616	19.37%	33,715.38	-	33,715.38	1,286.56	35,001.93
Jail	18,204	76.38%	132,962.46	-	132,962.46	5,073.76	138,036.22
Emergency Management	407	1.71%	2,972.74	-	2,972.74	113.44	3,086.18
Total	23,835	100.00%	\$ 174,091.42	\$ -	\$ 174,091.42	\$ 6,473.75	\$ 180,565.17

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 759,456.57
Total 2nd Tier Allocation 48,048.20

Total Allocated Cost \$ 807,504.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	9,691	10.29%	78,127.19	-	78,127.19	-	78,127.19
Health & Human Services	54,469	57.82%	439,122.44	(449,277.11)	(10,154.67)	30,967.47	20,812.80
Clearview	20,278	21.53%	163,477.77	(108,210.24)	55,267.53	11,528.66	66,796.19
Veterans Service	184	0.19%	1,480.72	-	1,480.72	104.42	1,585.14
Medical Examiner	514	0.55%	4,143.78	-	4,143.78	292.22	4,436.00
All Other Departments	9,068	9.63%	73,104.67	(6,800.04)	66,304.63	5,155.43	71,460.06
Total	94,204.00	100.00%	\$ 759,456.57	\$ (564,287.39)	\$ 195,169.18	\$ 48,048.20	\$ 243,217.38

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Highway Building

Total 1st Tier Allocation \$ 4,648.79
Total 2nd Tier Allocation 608.55

Total Allocated Cost \$ 5,257.34

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Highway & Airport	100.00	100.00%	4,648.79	(4,398.00)	250.79	608.55	859.34
Total	100.00	100.00%	\$ 4,648.79	\$ (4,398.00)	\$ 250.79	\$ 608.55	\$ 859.34

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

**DEPARTMENT 8
FISCAL 2023**

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

Department: Facilities
Function: Courts Building

Total 1st Tier Allocation \$ 731,213.04
Total 2nd Tier Allocation 24,311.34

Total Allocated Cost \$ 755,524.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	1,350	2.00%	14,616.03	-	14,616.03	-	14,616.03
Information Technology	1,463	2.17%	15,839.45	-	15,839.45	537.37	16,376.82
Clerk of Courts	9,258	13.71%	100,233.50	-	100,233.50	3,400.53	103,634.03
Family Court Commissioner	1,514	2.24%	16,391.61	-	16,391.61	556.10	16,947.71
Sheriff's Office	3,054	4.52%	33,064.71	-	33,064.71	1,121.76	34,186.47
Child Support	5,877	8.70%	63,628.46	-	63,628.46	2,158.67	65,787.13
Courts & Judicial	22,150	32.80%	239,811.20	-	239,811.20	8,135.86	247,947.06
Register in Probate	1,834	2.72%	19,856.15	-	19,856.15	673.64	20,529.79
Family Court Services	1,047	1.55%	11,335.55	-	11,335.55	384.57	11,720.12
District Attorney/Victim Witness	7,414	10.98%	80,269.09	-	80,269.09	2,723.22	82,992.30
All Other Departments	12,577	18.62%	136,167.29	-	136,167.29	4,619.62	140,786.91
Total	67,538	100.00%	\$ 731,213.04	\$ -	\$ 731,213.04	\$ 24,311.34	\$ 755,524.38

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 8
FISCAL 2023**

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

Department: Facilities
Function: Corrections Building

Total 1st Tier Allocation \$ 1,632,314.88
Total 2nd Tier Allocation 125,499.39

Total Allocated Cost \$ 1,757,814.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Jail	100.00	100.00%	1,632,314.88	-	1,632,314.88	125,499.39	1,757,814.27
Total	100.00	100.00%	\$ 1,632,314.88	\$ -	\$ 1,632,314.88	\$ 125,499.39	\$ 1,757,814.27

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Justice Facility

Total 1st Tier Allocation \$ 77,407.57
Total 2nd Tier Allocation 19,592.17

Total Allocated Cost \$ 96,999.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	238	1.11%	858.80	-	858.80	-	858.80
Information Technology	564	2.63%	2,035.14	-	2,035.14	520.88	2,556.02
Sheriff's Office	18,093	84.34%	65,286.93	-	65,286.93	16,709.78	81,996.70
Emergency Management	2,557	11.92%	9,226.70	-	9,226.70	2,361.52	11,588.21
Total	21,452	100.00%	\$ 77,407.57	\$ -	\$ 77,407.57	\$ 19,592.17	\$ 96,999.74

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities

Grantee Department	Total	Law Enforcement			
		Administration Building	Center (J-POD Building)	Henry Dodge Office Building	Highway Building
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	-	-	-	-	-
Insurance/Risk Management	-	-	-	-	-
County Treasurer	15,030.44	15,030.44	-	-	-
County Administrator	4,396.26	4,396.26	-	-	-
Human Resources	28,575.66	28,575.66	-	-	-
Facilities	141,005.37	42,962.50	4,440.85	78,127.19	-
Information Technology	105,174.70	86,241.86	-	-	-
Finance Department	28,635.07	28,635.07	-	-	-
Corporation Counsel	30,818.63	30,818.63	-	-	-
Clerk of Courts	103,634.03	-	-	-	-
Family Court Commissioner	16,947.71	-	-	-	-
Sheriff's Office	151,185.10	-	35,001.93	-	-
Child Support	65,787.13	-	-	-	-
Health & Human Services	20,812.80	-	-	20,812.80	-
Clearview	66,796.19	-	-	66,796.19	-
County Clerk	20,795.95	20,795.95	-	-	-
Veterans Service	6,353.64	4,768.50	-	1,585.14	-
Courts & Judicial	247,947.06	-	-	-	-
Register in Probate	20,529.79	-	-	-	-
Family Court Services	11,720.12	-	-	-	-
District Attorney/Victim Witness	82,992.30	-	-	-	-
Jail	1,895,850.49	-	138,036.22	-	-
Patrol Services	-	-	-	-	-
Medical Examiner	19,911.55	15,475.55	-	4,436.00	-
Emergency Management	14,674.39	-	3,086.18	-	-
Highway & Airport	859.34	-	-	-	859.34
Land Resources & Parks	75,512.27	75,512.27	-	-	-
Register of Deeds	31,878.30	31,878.30	-	-	-
Land & Water Conservation	23,456.16	23,456.16	-	-	-
UW Extension	37,816.85	37,816.85	-	-	-
County Library System	-	-	-	-	-
Worker's Compensation	-	-	-	-	-
Health Insurance	-	-	-	-	-
Dental Insurance	-	-	-	-	-
County Board	31,447.81	31,447.81	-	-	-
All Other Departments	353,767.64	141,520.66	-	71,460.06	-
Total	\$ 3,654,312.76	\$ 619,332.47	\$ 180,565.17	\$ 243,217.38	\$ 859.34

DEPARTMENT 8
FISCAL 2023

DODGE COUNTY, WISCONSIN
FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities

Grantee Department	Courts Building	Corrections Building	Justice Facility
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Audit and Consulting Services	-	-	-
Insurance/Risk Management	-	-	-
County Treasurer	-	-	-
County Administrator	-	-	-
Human Resources	-	-	-
Facilities	14,616.03	-	858.80
Information Technology	16,376.82	-	2,556.02
Finance Department	-	-	-
Corporation Counsel	-	-	-
Clerk of Courts	103,634.03	-	-
Family Court Commissioner	16,947.71	-	-
Sheriff's Office	34,186.47	-	81,996.70
Child Support	65,787.13	-	-
Health & Human Services	-	-	-
Clearview	-	-	-
County Clerk	-	-	-
Veterans Service	-	-	-
Courts & Judicial	247,947.06	-	-
Register in Probate	20,529.79	-	-
Family Court Services	11,720.12	-	-
District Attorney/Victim Witness	82,992.30	-	-
Jail	-	1,757,814.27	-
Patrol Services	-	-	-
Medical Examiner	-	-	-
Emergency Management	-	-	11,588.21
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	140,786.91	-	-
Total	\$ 755,524.38	\$ 1,757,814.27	\$ 96,999.74

**DEPARTMENT 9
FISCAL 2023**

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 2023.
- **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 2023

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	\$ 1,016,176.82	\$ 136,167.69	\$ 404,438.37	\$ 268,270.68
Fringe Benefits	313,117.72	41,957.77	124,620.85	82,663.08
Drug Alcohol Test Fee	90.00	90.00	-	-
Data Processing Services	979.76	979.76	-	-
Utility Marking	364.70	-	-	364.70
Professional Services	23,736.33	23,736.33	-	-
Phone	8,604.31	5,346.35	-	507.96
Internet	77,074.14	-	-	77,074.14
Build Equip Maint Service	32,169.55	-	-	32,169.55
Computer Maint License Repair	679,290.63	6,450.41	-	456,676.00
Printing and Duplication	549.30	549.30	-	-
Purchased Services	86.08	86.08	-	-
Contractual Services	1,052.00	-	-	1,052.00
Consultant	8,440.46	-	-	8,440.46
Office Supplies & Small Equipment	10,765.29	2,502.65	-	8,262.64
Computer Equipment	87,615.49	-	-	87,615.49
IT Fin Plan Purchases	168,032.67	-	-	168,032.67
Membership Dues	50.00	50.00	-	-
Conference Registration Fees	4,929.99	4,929.99	-	-
Mileage	571.03	571.03	-	-
Meals	13.52	13.52	-	-
Lodging	1,145.76	1,145.76	-	-
Building Premium	3,734.99	3,734.99	-	-
Employee Bond Premium	102.83	102.83	-	-
General Liability Insurance	2,472.36	2,472.36	-	-
CAP Projects	312,232.30	254,607.30	-	-
Total Expenditures	\$ 2,753,398.03	\$ 485,494.13	\$ 529,059.23	\$ 1,191,129.37
Cost Adjustments:				
Property Tax Revenue	(1,831,824.00)	(1,831,824.00)	-	-
Federal Grants Other	(9,907.52)	-	-	(9,907.52)
Rebates	(9,300.80)	-	-	(9,300.80)
Intrafund Transfer In	(76,985.00)	-	-	(76,985.00)
Intrafund Sales Tax Trans In	(387,607.30)	(387,607.30)	-	-
Intrafund Retire Transfer	(11,943.37)	(11,943.37)	-	-

DEPARTMENT 9
FISCAL 2023

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Help Desk & Infrastructure Support	General IT Support
Miscellaneous Revenue	(1,412.56)	-	-	(1,412.56)
Total Cost Adjustments	\$ (2,328,980.55)	\$ (2,231,374.67)	\$ -	\$ (97,605.88)
General & Administrative Allocation	0.00	(230,886.83)	106,111.96	70,385.82
Disallowed / Capitalized	1,996,127.37	1,976,767.37	-	76,985.00
Incoming Costs				
1st Allocation				
Building Depreciation	78,208.12	-	18,244.48	41,075.81
Equipment Depreciation	466,338.45	-	108,787.97	244,926.35
Audit and Consulting Services	1,852.16	-	432.07	972.78
Insurance/Risk Management	1.85	-	0.43	0.97
County Treasurer	972.15	-	226.78	510.58
County Administrator	30,207.10	-	7,046.75	15,865.12
Human Resources	6,126.17	-	1,429.12	3,217.54
Facilities	104,116.45	-	24,288.40	54,683.16
Total 1st Allocation	687,822.45	-	160,456.01	361,252.31
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	\$ 3,108,367.30	\$ (0.00)	\$ 795,627.20	\$ 1,602,146.62
2nd Allocation				
Building Depreciation	27.57	-	6.43	14.48
Equipment Depreciation	35.98	-	8.39	18.90
Audit and Consulting Services	829.60	-	193.53	435.72
Insurance/Risk Management	369.57	-	86.21	194.10
County Treasurer	117.88	-	27.50	61.91
County Administrator	6,768.18	-	1,578.89	3,554.73
Human Resources	1,535.27	-	358.15	806.34
Facilities	1,058.25	-	246.87	555.81
Information Technology	100,671.41	-	23,484.74	52,873.79
Finance Department	11,002.80	-	2,566.75	5,778.80
Corporation Counsel	9,878.60	-	2,304.49	5,188.36

DEPARTMENT 9
FISCAL 2023

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Help Desk & Infrastructure Support	General IT Support
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	2,177.39	-	507.95	1,143.59
Total 2nd Allocation	134,472.52	-	31,369.90	70,626.52
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	\$ 134,472.52	\$ -	\$ 31,369.90	\$ 70,626.52
Total Incoming Costs	822,294.97	-	191,825.91	431,878.83
Total Allocated Cost	\$ 3,242,839.82	\$ (0.00)	\$ 826,997.10	\$ 1,672,773.14

DEPARTMENT 9
FISCAL 2023

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	\$ -	\$ 49,792.66	\$ 95,520.62	\$ 61,986.79
Fringe Benefits	-	15,342.77	29,433.07	19,100.18
Drug Alcohol Test Fee	-	-	-	-
Data Processing Services	-	-	-	-
Utility Marking	-	-	-	-
Professional Services	-	-	-	-
Phone	-	-	2,750.00	-
Internet	-	-	-	-
Build Equip Maint Service	-	-	-	-
Computer Maint License Repair	71,909.59	100,724.17	43,530.46	-
Printing and Duplication	-	-	-	-
Purchased Services	-	-	-	-
Contractual Services	-	-	-	-
Consultant	-	-	-	-
Office Supplies & Small Equipment	-	-	-	-
Computer Equipment	-	-	-	-
IT Fin Plan Purchases	-	-	-	-
Membership Dues	-	-	-	-
Conference Registration Fees	-	-	-	-
Mileage	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Building Premium	-	-	-	-
Employee Bond Premium	-	-	-	-
General Liability Insurance	-	-	-	-
CAP Projects	(75,375.00)	133,000.00	-	-
Total Expenditures	\$ (3,465.41)	\$ 298,859.60	\$ 171,234.15	\$ 81,086.97
Cost Adjustments:				
Property Tax Revenue	-	-	-	-
Federal Grants Other	-	-	-	-
Rebates	-	-	-	-
Intrafund Transfer In	-	-	-	-
Intrafund Sales Tax Trans In	-	-	-	-
Intrafund Retire Transfer	-	-	-	-

DEPARTMENT 9
FISCAL 2023

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Tyler Munis Support	Kronos Support	Tele- communications Support	Department Specific
Miscellaneous Revenue	-	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	-	13,064.04	25,061.62	16,263.39
Disallowed / Capitalized	75,375.00	(133,000.00)	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	(119.50)	10,306.10	5,904.97	2,796.26
Equipment Depreciation	(712.58)	61,453.10	35,210.08	16,673.53
Audit and Consulting Services	(2.83)	244.07	139.84	66.22
Insurance/Risk Management	(0.00)	0.24	0.14	0.07
County Treasurer	(1.49)	128.11	73.40	34.76
County Administrator	(46.16)	3,980.63	2,280.73	1,080.03
Human Resources	(9.36)	807.29	462.55	219.04
Facilities	(159.09)	13,720.25	7,861.13	3,722.59
Total 1st Allocation	(1,051.01)	90,639.79	51,932.84	24,592.50
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	\$ 70,858.58	\$ 269,563.43	\$ 248,228.61	\$ 121,942.86
2nd Allocation				
Building Depreciation	(0.04)	3.63	2.08	0.99
Equipment Depreciation	(0.05)	4.74	2.72	1.29
Audit and Consulting Services	(1.27)	109.32	62.64	29.66
Insurance/Risk Management	(0.56)	48.70	27.90	13.21
County Treasurer	(0.18)	15.53	8.90	4.21
County Administrator	(10.34)	891.90	511.02	241.99
Human Resources	(2.35)	202.32	115.92	54.89
Facilities	(1.62)	139.45	79.90	37.84
Information Technology	(153.83)	13,266.27	7,601.02	3,599.42
Finance Department	(16.81)	1,449.93	830.75	393.40
Corporation Counsel	(15.09)	1,301.78	745.87	353.20

DEPARTMENT 9
FISCAL 2023

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Tyler Munis Support	Kronos Support	Tele- communications Support	Department Specific
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	(3.33)	286.93	164.40	77.85
Total 2nd Allocation	(205.48)	17,720.51	10,153.11	4,807.95
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	\$ (205.48)	\$ 17,720.51	\$ 10,153.11	\$ 4,807.95
Total Incoming Costs	(1,256.49)	108,360.30	62,085.95	29,400.45
Total Allocated Cost	\$ 70,653.10	\$ 287,283.94	\$ 258,381.72	\$ 126,750.81

DEPARTMENT 9
FISCAL 2023

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Help Desk & Infrastructure Support

Total 1st Tier Allocation \$ 795,627.20
Total 2nd Tier Allocation 31,369.90

Total Allocated Cost \$ 826,997.10

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	5	0.37%	2,982.11	-	2,982.11	-	2,982.11
County Administrator	1	0.07%	596.42	-	596.42	-	596.42
Human Resources	5	0.37%	2,982.11	-	2,982.11	-	2,982.11
Facilities	21	1.57%	12,524.87	-	12,524.87	-	12,524.87
Information Technology	25	1.87%	14,910.55	-	14,910.55	-	14,910.55
Finance Department	5	0.37%	2,982.11	-	2,982.11	-	2,982.11
Corporation Counsel	8	0.60%	4,771.38	-	4,771.38	197.29	4,968.67
Clerk of Courts	14	1.05%	8,349.91	-	8,349.91	345.27	8,695.18
Sheriff's Office	120	9.00%	71,570.66	-	71,570.66	2,959.42	74,530.09
Child Support	14	1.05%	8,349.91	-	8,349.91	345.27	8,695.18
Health & Human Services	189	14.17%	112,723.79	-	112,723.79	4,661.09	117,384.89
Clearview	465	34.86%	277,336.32	-	277,336.32	11,467.77	288,804.09
County Clerk	3	0.22%	1,789.27	-	1,789.27	73.99	1,863.25
Veterans Service	2	0.15%	1,192.84	-	1,192.84	49.32	1,242.17
Courts & Judicial	5	0.37%	2,982.11	-	2,982.11	123.31	3,105.42
Family Court Services	3	0.22%	1,789.27	-	1,789.27	73.99	1,863.25
District Attorney/Victim Witness	12	0.90%	7,157.07	-	7,157.07	295.94	7,453.01
Jail	143	10.72%	85,288.37	-	85,288.37	3,526.65	88,815.02
Patrol Services	50	3.75%	29,821.11	-	29,821.11	1,233.09	31,054.20
Medical Examiner	7	0.52%	4,174.96	-	4,174.96	172.63	4,347.59
Emergency Management	2	0.15%	1,192.84	-	1,192.84	49.32	1,242.17
Highway & Airport	42	3.15%	25,049.73	-	25,049.73	1,035.80	26,085.53
Land Resources & Parks	35	2.62%	20,874.78	-	20,874.78	863.17	21,737.94
Register of Deeds	4	0.30%	2,385.69	-	2,385.69	98.65	2,484.34
Land & Water Conservation	7	0.52%	4,174.96	-	4,174.96	172.63	4,347.59
UW Extension	8	0.60%	4,771.38	-	4,771.38	197.29	4,968.67
County Board	33	2.47%	19,681.93	-	19,681.93	813.84	20,495.77
All Other Departments	106	7.95%	63,220.75	-	63,220.75	2,614.16	65,834.91
Total	1,334	100.00%	\$ 795,627.20	\$ -	\$ 795,627.20	\$ 31,369.90	\$ 826,997.10

Allocation Basis: Total Number of Active Directory Users by Department During 2023

Allocation Source: County Information Technology Inventory Records

**DEPARTMENT 9
FISCAL 2023**

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

Department: Information Technology
Function: General IT Support

Total 1st Tier Allocation \$ 1,602,146.62
Total 2nd Tier Allocation 70,626.52

Total Allocated Cost \$ 1,672,773.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	10	0.71%	11,378.88	-	11,378.88	-	11,378.88
County Administrator	3	0.21%	3,413.66	-	3,413.66	-	3,413.66
Human Resources	11	0.78%	12,516.77	-	12,516.77	-	12,516.77
Facilities	30	2.13%	34,136.65	-	34,136.65	-	34,136.65
Information Technology	61	4.33%	69,411.18	-	69,411.18	-	69,411.18
Finance Department	12	0.85%	13,654.66	-	13,654.66	-	13,654.66
Corporation Counsel	14	0.99%	15,930.44	-	15,930.44	771.87	16,702.31
Clerk of Courts	2	0.14%	2,275.78	-	2,275.78	110.27	2,386.04
Sheriff's Office	61	4.33%	69,411.18	-	69,411.18	3,363.17	72,774.35
Child Support	22	1.56%	25,033.54	-	25,033.54	1,212.95	26,246.49
Health & Human Services	371	26.35%	422,156.53	-	422,156.53	20,454.68	442,611.21
Clearview	244	17.33%	277,644.73	-	277,644.73	13,452.67	291,097.40
County Clerk	11	0.78%	12,516.77	-	12,516.77	606.47	13,123.24
Veterans Service	4	0.28%	4,551.55	-	4,551.55	220.54	4,772.09
Courts & Judicial	16	1.14%	18,206.21	-	18,206.21	882.14	19,088.35
Family Court Services	6	0.43%	6,827.33	-	6,827.33	330.80	7,158.13
District Attorney/Victim Witness	4	0.28%	4,551.55	-	4,551.55	220.54	4,772.09
Jail	124	8.81%	141,098.14	-	141,098.14	6,836.60	147,934.74
Patrol Services	141	10.01%	160,442.24	-	160,442.24	7,773.88	168,216.12
Medical Examiner	13	0.92%	14,792.55	-	14,792.55	716.74	15,509.29
Emergency Management	13	0.92%	14,792.55	-	14,792.55	716.74	15,509.29
Highway & Airport	74	5.26%	84,203.73	-	84,203.73	4,079.91	88,283.64
Land Resources & Parks	61	4.33%	69,411.18	-	69,411.18	3,363.17	72,774.35
Register of Deeds	17	1.21%	19,344.10	-	19,344.10	937.28	20,281.38
Land & Water Conservation	10	0.71%	11,378.88	-	11,378.88	551.34	11,930.22
UW Extension	19	1.35%	21,619.88	-	21,619.88	1,047.54	22,667.42
County Board	54	3.84%	61,445.96	-	61,445.96	2,977.23	64,423.19
Total	1,408	100.00%	\$ 1,602,146.62	\$ -	\$ 1,602,146.62	\$ 70,626.52	\$ 1,672,773.14

Allocation Basis: Total Number of Computer Devices, Cellular Devices and Printer/Copiers by Department in 2023

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2023

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Tyler Munis Support

Total 1st Tier Allocation \$ 70,858.58
Total 2nd Tier Allocation (205.48)

Total Allocated Cost \$ 70,653.10

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	3	1.03%	730.50	-	730.50	-	730.50
County Administrator	3	1.03%	730.50	-	730.50	-	730.50
Human Resources	7	2.41%	1,704.50	-	1,704.50	-	1,704.50
Facilities	23	7.90%	5,600.51	-	5,600.51	-	5,600.51
Information Technology	10	3.44%	2,435.00	-	2,435.00	-	2,435.00
Finance Department	8	2.75%	1,948.00	-	1,948.00	(6.71)	1,941.29
Corporation Counsel	6	2.06%	1,461.00	-	1,461.00	(5.03)	1,455.97
Clerk of Courts	3	1.03%	730.50	-	730.50	(2.52)	727.98
Sheriff's Office	7	2.41%	1,704.50	-	1,704.50	(5.87)	1,698.63
Child Support	7	2.41%	1,704.50	-	1,704.50	(5.87)	1,698.63
Health & Human Services	42	14.43%	10,227.01	-	10,227.01	(35.22)	10,191.79
Clearview	23	7.90%	5,600.51	-	5,600.51	(19.29)	5,581.22
County Clerk	3	1.03%	730.50	-	730.50	(2.52)	727.98
Veterans Service	2	0.69%	487.00	-	487.00	(1.68)	485.32
Courts & Judicial	4	1.37%	974.00	-	974.00	(3.35)	970.65
Family Court Services	3	1.03%	730.50	-	730.50	(2.52)	727.98
District Attorney/Victim Witness	6	2.06%	1,461.00	-	1,461.00	(5.03)	1,455.97
Jail	90	30.93%	21,915.03	-	21,915.03	(75.48)	21,839.54
Patrol Services	6	2.06%	1,461.00	-	1,461.00	(5.03)	1,455.97
Medical Examiner	3	1.03%	730.50	-	730.50	(2.52)	727.98
Emergency Management	1	0.34%	243.50	-	243.50	(0.84)	242.66
Highway & Airport	12	4.12%	2,922.00	-	2,922.00	(10.06)	2,911.94
Land Resources & Parks	9	3.09%	2,191.50	-	2,191.50	(7.55)	2,183.95
Register of Deeds	4	1.37%	974.00	-	974.00	(3.35)	970.65
Land & Water Conservation	2	0.69%	487.00	-	487.00	(1.68)	485.32
UW Extension	4	1.37%	974.00	-	974.00	(3.35)	970.65
Total	291	100.00%	70,858.58	-	70,858.58	(205.48)	70,653.10

Allocation Basis: Number of MUNIS User Licenses by Department During 2023

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2023

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Kronos Support

Total 1st Tier Allocation \$ 269,563.43
Total 2nd Tier Allocation 17,720.51

Total Allocated Cost \$ 287,283.94

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	4.00	0.41%	1,093.56	-	1,093.56	-	1,093.56
County Administrator	1.00	0.10%	273.39	-	273.39	-	273.39
Human Resources	7.00	0.71%	1,913.74	-	1,913.74	-	1,913.74
Facilities	18.00	1.83%	4,921.04	-	4,921.04	-	4,921.04
Information Technology	12.00	1.22%	3,280.69	-	3,280.69	-	3,280.69
Finance Department	6.00	0.61%	1,640.35	-	1,640.35	-	1,640.35
Corporation Counsel	8.00	0.81%	2,187.13	-	2,187.13	151.13	2,338.26
Clerk of Courts	13.00	1.32%	3,554.08	-	3,554.08	245.59	3,799.68
Sheriff's Office	91.00	9.23%	24,878.57	-	24,878.57	1,719.15	26,597.73
Child Support	10.00	1.01%	2,733.91	-	2,733.91	188.92	2,922.83
Health & Human Services	155.00	15.72%	42,375.59	-	42,375.59	2,928.23	45,303.82
Clearview	288.00	29.21%	78,736.58	-	78,736.58	5,440.84	84,177.42
County Clerk	4.00	0.41%	1,093.56	-	1,093.56	75.57	1,169.13
Veterans Service	2.00	0.20%	546.78	-	546.78	37.78	584.57
Courts & Judicial	30.00	3.04%	8,201.73	-	8,201.73	566.75	8,768.48
Family Court Services	3.00	0.30%	820.17	-	820.17	56.68	876.85
District Attorney/Victim Witness	11.00	1.12%	3,007.30	-	3,007.30	207.81	3,215.11
Jail	105.00	10.65%	28,706.05	-	28,706.05	1,983.64	30,689.68
Medical Examiner	6.00	0.61%	1,640.35	-	1,640.35	113.35	1,753.70
Emergency Management	16.00	1.62%	4,374.25	-	4,374.25	302.27	4,676.52
Highway & Airport	78.00	7.91%	21,324.49	-	21,324.49	1,473.56	22,798.05
Land Resources & Parks	24.00	2.43%	6,561.38	-	6,561.38	453.40	7,014.78
Register of Deeds	4.00	0.41%	1,093.56	-	1,093.56	75.57	1,169.13
Land & Water Conservation	6.00	0.61%	1,640.35	-	1,640.35	113.35	1,753.70
UW Extension	6.00	0.61%	1,640.35	-	1,640.35	113.35	1,753.70
County Board	78.00	7.91%	21,324.49	-	21,324.49	1,473.56	22,798.05
Total	986.00	100.00%	\$ 269,563.43	\$ -	\$ 269,563.43	\$ 17,720.51	\$ 287,283.94

Allocation Basis: Number of HRIS User Licenses by Department During 2023

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2023

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Tele-communications Support

Total 1st Tier Allocation \$ 248,228.61
Total 2nd Tier Allocation 10,153.11

Total Allocated Cost \$ 258,381.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	100.24	0.05%	123.89	-	123.89	-	123.89
County Administrator	10.91	0.01%	13.48	-	13.48	-	13.48
Human Resources	102.02	0.05%	126.09	-	126.09	-	126.09
Facilities	5,497.26	2.74%	6,794.01	-	6,794.01	-	6,794.01
Information Technology	8,604.31	4.28%	10,633.98	-	10,633.98	-	10,633.98
Finance Department	47.97	0.02%	59.29	-	59.29	-	59.29
Corporation Counsel	1,225.04	0.61%	1,514.01	-	1,514.01	66.70	1,580.71
Clerk of Courts	379.14	0.19%	468.58	-	468.58	20.64	489.22
Family Court Commissioner	41.39	0.02%	51.15	-	51.15	2.25	53.41
Sheriff's Office	28,788.86	14.33%	35,579.86	-	35,579.86	1,567.38	37,147.24
Child Support	1,410.91	0.70%	1,743.73	-	1,743.73	76.82	1,820.54
Health & Human Services	63,374.51	31.55%	78,323.91	-	78,323.91	3,450.36	81,774.27
Clearview	28,393.17	14.14%	35,090.83	-	35,090.83	1,545.84	36,636.67
County Clerk	2,203.26	1.10%	2,722.99	-	2,722.99	119.95	2,842.94
Veterans Service	235.00	0.12%	290.43	-	290.43	12.79	303.23
Courts & Judicial	2,315.49	1.15%	2,861.69	-	2,861.69	126.06	2,987.75
Family Court Services	222.04	0.11%	274.42	-	274.42	12.09	286.51
District Attorney/Victim Witness	882.01	0.44%	1,090.07	-	1,090.07	48.02	1,138.09
Jail	4,666.17	2.32%	5,766.87	-	5,766.87	254.04	6,020.92
Patrol Services	28,701.32	14.29%	35,471.67	-	35,471.67	1,562.61	37,034.28
Medical Examiner	2,269.84	1.13%	2,805.27	-	2,805.27	123.58	2,928.85
Emergency Management	3,562.14	1.77%	4,402.41	-	4,402.41	193.94	4,596.35
Highway & Airport	9,665.35	4.81%	11,945.31	-	11,945.31	526.22	12,471.53
Land Resources & Parks	6,256.14	3.11%	7,731.90	-	7,731.90	340.61	8,072.51
Register of Deeds	423.87	0.21%	523.86	-	523.86	23.08	546.93
Land & Water Conservation	378.99	0.19%	468.39	-	468.39	20.63	489.02
UW Extension	1,090.57	0.54%	1,347.82	-	1,347.82	59.37	1,407.20
County Board	2.19	0.00%	2.71	-	2.71	0.12	2.83
Total	200,850.11	100.00%	248,228.61	-	248,228.61	10,153.11	258,381.72

Allocation Basis: Phone Charges by Department During 2023

Allocation Source: Information Technology and Finance Department Records and Reports

DEPARTMENT 9
FISCAL 2023

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Department Specific

Total 1st Tier Allocation \$ 121,942.86
Total 2nd Tier Allocation 4,807.95

Total Allocated Cost \$ 126,750.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	139,801.38	64.39%	78,521.50	-	78,521.50	-	78,521.50
Facilities	36,580.05	16.85%	20,545.72	-	20,545.72	-	20,545.72
Sheriff's Office	12,727.38	5.86%	7,148.52	-	7,148.52	1,502.46	8,650.98
Health & Human Services	6,398.89	2.95%	3,594.03	-	3,594.03	755.39	4,349.42
Clearview	21,602.02	9.95%	12,133.09	-	12,133.09	2,550.11	14,683.20
Total	217,109.72	100.00%	121,942.86	-	121,942.86	4,807.95	126,750.81

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports and Completed 2023 Personnel Activity Reports

DEPARTMENT 9
FISCAL 2023

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	16,308.94	2,982.11	11,378.88	730.50	1,093.56
County Administrator	5,027.46	596.42	3,413.66	730.50	273.39
Human Resources	97,764.70	2,982.11	12,516.77	1,704.50	1,913.74
Facilities	84,522.79	12,524.87	34,136.65	5,600.51	4,921.04
Information Technology	100,671.41	14,910.55	69,411.18	2,435.00	3,280.69
Finance Department	20,277.69	2,982.11	13,654.66	1,941.29	1,640.35
Corporation Counsel	27,045.92	4,968.67	16,702.31	1,455.97	2,338.26
Clerk of Courts	16,098.10	8,695.18	2,386.04	727.98	3,799.68
Family Court Commissioner	53.41	-	-	-	-
Sheriff's Office	221,399.01	74,530.09	72,774.35	1,698.63	26,597.73
Child Support	41,383.67	8,695.18	26,246.49	1,698.63	2,922.83
Health & Human Services	701,615.39	117,384.89	442,611.21	10,191.79	45,303.82
Clearview	720,979.98	288,804.09	291,097.40	5,581.22	84,177.42
County Clerk	19,726.55	1,863.25	13,123.24	727.98	1,169.13
Veterans Service	7,387.37	1,242.17	4,772.09	485.32	584.57
Courts & Judicial	34,920.66	3,105.42	19,088.35	970.65	8,768.48
Register in Probate	-	-	-	-	-
Family Court Services	10,912.72	1,863.25	7,158.13	727.98	876.85
District Attorney/Victim Witness	18,034.26	7,453.01	4,772.09	1,455.97	3,215.11
Jail	295,299.91	88,815.02	147,934.74	21,839.54	30,689.68
Patrol Services	237,760.57	31,054.20	168,216.12	1,455.97	-
Medical Examiner	25,267.41	4,347.59	15,509.29	727.98	1,753.70
Emergency Management	26,266.99	1,242.17	15,509.29	242.66	4,676.52
Highway & Airport	152,550.69	26,085.53	88,283.64	2,911.94	22,798.05
Land Resources & Parks	111,783.54	21,737.94	72,774.35	2,183.95	7,014.78
Register of Deeds	25,452.42	2,484.34	20,281.38	970.65	1,169.13
Land & Water Conservation	19,005.85	4,347.59	11,930.22	485.32	1,753.70
UW Extension	31,767.63	4,968.67	22,667.42	970.65	1,753.70
County Library System	-	-	-	-	-
Worker's Compensation	-	-	-	-	-
Health Insurance	-	-	-	-	-
Dental Insurance	-	-	-	-	-
County Board	107,719.85	20,495.77	64,423.19	-	22,798.05
All Other Departments	65,834.91	65,834.91	-	-	-
Total	\$ 3,242,839.82	\$ 826,997.10	\$ 1,672,773.14	\$ 70,653.10	\$ 287,283.94

DEPARTMENT 9
FISCAL 2023

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	123.89	-
County Administrator	13.48	-
Human Resources	126.09	78,521.50
Facilities	6,794.01	20,545.72
Information Technology	10,633.98	-
Finance Department	59.29	-
Corporation Counsel	1,580.71	-
Clerk of Courts	489.22	-
Family Court Commissioner	53.41	-
Sheriff's Office	37,147.24	8,650.98
Child Support	1,820.54	-
Health & Human Services	81,774.27	4,349.42
Clearview	36,636.67	14,683.20
County Clerk	2,842.94	-
Veterans Service	303.23	-
Courts & Judicial	2,987.75	-
Register in Probate	-	-
Family Court Services	286.51	-
District Attorney/Victim Witness	1,138.09	-
Jail	6,020.92	-
Patrol Services	37,034.28	-
Medical Examiner	2,928.85	-
Emergency Management	4,596.35	-
Highway & Airport	12,471.53	-
Land Resources & Parks	8,072.51	-
Register of Deeds	546.93	-
Land & Water Conservation	489.02	-
UW Extension	1,407.20	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	2.83	-
All Other Departments	-	-
Total	\$ 258,381.72	\$ 126,750.81

**DEPARTMENT 10
FISCAL 2023**

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 2023.
- **Payroll:** Costs associated with payroll processing are allocated to all departments based on the number of payroll checks issued during 2023.
- **Department Specific:** Costs associated with providing specialized direct support to various departments/programs have been identified and allocated based on direct effort devoted during 2023.
- **General Government:** Cost associated with support of the County Board, its Finance Committee and other outside activities are considered unallowable and are removed from further allocation.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 10
FISCAL 2023

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Expenditures:				
Salaries & Wages	\$ 497,082.87	\$ 63,527.19	\$ 259,079.59	\$ 75,009.81
Fringe Benefits	134,566.09	17,197.55	70,135.85	20,306.02
Professional Services	1,969.25	1,969.25	-	-
Recruitment Service	9,666.67	9,666.67	-	-
Phone	47.97	47.97	-	-
Computer Maint License Repair	2,379.80	2,379.80	-	-
Postage Parcel Delivery	3,351.98	3,351.98	-	-
Printing and Duplication	216.00	216.00	-	-
Purchased Services	4,787.20	4,787.20	-	-
Office Supplies & Small Equipment	2,262.55	2,262.55	-	-
Computer Equipment	1,011.44	1,011.44	-	-
Membership Dues	2,449.00	2,449.00	-	-
Conference Registration Fees	555.00	555.00	-	-
Education and Training	315.00	315.00	-	-
Mileage	134.89	134.89	-	-
Meals	60.00	60.00	-	-
Lodging	599.22	599.22	-	-
Operating Supplies	0.04	0.04	-	-
Employee Bond Premium	51.41	51.41	-	-
General Liability Insurance	1,236.18	1,236.18	-	-
Total Expenditures	\$ 662,742.56	\$ 111,818.34	\$ 329,215.44	\$ 95,315.83
Cost Adjustments:				
Property Tax Revenue	(738,159.00)	-	-	-
Wage Garnish Fees	(576.00)	-	-	(576.00)
Charges to Local Govts	(900.00)	-	(900.00)	-
Rebates	(413.10)	(413.10)	-	-
OPEB Consulting - Transfer from Audit	4,600.00	-	-	4,600.00
Total Cost Adjustments	\$ (735,448.10)	\$ (413.10)	\$ (900.00)	\$ 4,024.00
General & Administrative Allocation	(0.00)	(111,405.24)	66,572.36	19,274.31

DEPARTMENT 10
FISCAL 2023

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Disallowed / Capitalized	667,536.85	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	20,421.08	-	12,203.01	3,533.07
Equipment Depreciation	3,482.20	-	2,080.86	602.46
Audit and Consulting Services	956.92	-	571.83	165.56
Insurance/Risk Management	0.38	-	0.23	0.07
County Treasurer	464.80	-	277.75	80.41
County Administrator	7,551.77	-	4,512.71	1,306.54
Human Resources	3,364.14	-	2,010.31	582.03
Facilities	28,635.07	-	17,111.44	4,954.18
Information Technology	20,284.40	-	12,121.34	3,509.42
Total 1st Allocation	85,160.76	-	50,889.46	14,733.73
General & Administrative Allocation	-	-	-	-
Unallocated	(9,080.43)	-	-	-
Total 1st Tier Allocation	\$ 670,911.64	\$ -	\$ 445,777.26	\$ 133,347.86
2nd Allocation				
Building Depreciation	7.20	-	4.30	1.25
Equipment Depreciation	0.27	-	0.16	0.05
Audit and Consulting Services	427.13	-	255.24	73.90
Insurance/Risk Management	75.41	-	45.06	13.05
County Treasurer	56.36	-	33.68	9.75
County Administrator	1,692.05	-	1,011.11	292.74
Human Resources	842.78	-	503.62	145.81
Facilities	-	-	-	-
Information Technology	(6.71)	-	(4.01)	(1.16)
Finance Department	3,398.48	-	2,030.83	587.97
Corporation Counsel	11,330.62	-	6,770.83	1,960.32
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-

DEPARTMENT 10
FISCAL 2023

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Total 2nd Allocation	17,823.58	-	10,650.82	3,083.67
General & Administrative Allocation	-	-	-	-
Unallocated	(1,900.47)	-	-	-
Total 2nd Tier Allocation	\$ 15,923.10	\$ -	\$ 10,650.82	\$ 3,083.67
Total Incoming Costs	92,003.43	-	61,540.29	17,817.40
Total Allocated Cost	\$ 686,834.74	\$ -	\$ 456,428.08	\$ 136,431.54

DEPARTMENT 10
FISCAL 2023

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Expenditures:		
Salaries & Wages	\$ 53,237.58	\$ 46,228.71
Fringe Benefits	14,412.03	12,514.65
Professional Services	-	-
Recruitment Service	-	-
Phone	-	-
Computer Maint License Repair	-	-
Postage Parcel Delivery	-	-
Printing and Duplication	-	-
Purchased Services	-	-
Office Supplies & Small Equipment	-	-
Computer Equipment	-	-
Membership Dues	-	-
Conference Registration Fees	-	-
Education and Training	-	-
Mileage	-	-
Meals	-	-
Lodging	-	-
Operating Supplies	-	-
Employee Bond Premium	-	-
General Liability Insurance	-	-
Total Expenditures	\$ 67,649.60	\$ 58,743.35
Cost Adjustments:		
Property Tax Revenue	-	(738,159.00)
Wage Garnish Fees	-	-
Charges to Local Govts	-	-
Rebates	-	-
OPEB Consulting - Transfer from Audit	-	-
Total Cost Adjustments	\$ -	\$ (738,159.00)
General & Administrative Allocation	13,679.78	11,878.80

DEPARTMENT 10
FISCAL 2023

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Disallowed / Capitalized	-	667,536.85
Incoming Costs		
1st Allocation		
Building Depreciation	2,507.56	2,177.44
Equipment Depreciation	427.59	371.30
Audit and Consulting Services	117.50	102.03
Insurance/Risk Management	0.05	0.04
County Treasurer	57.07	49.56
County Administrator	927.30	805.22
Human Resources	413.09	358.71
Facilities	3,516.18	3,053.27
Information Technology	2,490.78	2,162.86
Total 1st Allocation	10,457.14	9,080.43
General & Administrative Allocation	-	-
Unallocated	-	(9,080.43)
Total 1st Tier Allocation	\$ 91,786.52	\$ -
2nd Allocation		
Building Depreciation	0.88	0.77
Equipment Depreciation	0.03	0.03
Audit and Consulting Services	52.45	45.54
Insurance/Risk Management	9.26	8.04
County Treasurer	6.92	6.01
County Administrator	207.77	180.42
Human Resources	103.49	89.86
Facilities	-	-
Information Technology	(0.82)	(0.72)
Finance Department	417.31	362.37
Corporation Counsel	1,391.32	1,208.15
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-

DEPARTMENT 10
FISCAL 2023

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Total 2nd Allocation	2,188.61	1,900.47
General & Administrative Allocation	-	-
Unallocated	-	(1,900.47)
Total 2nd Tier Allocation	\$ 2,188.61	\$ -
Total Incoming Costs	12,645.75	-
Total Allocated Cost	\$ 93,975.13	\$ -

DEPARTMENT 10
FISCAL 2023

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: General Accounting & Financial Reporting

Total 1st Tier Allocation \$ 445,777.26
Total 2nd Tier Allocation 10,650.82

Total Allocated Cost \$ 456,428.08

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	28	0.02%	109.84	-	109.84	-	109.84
Insurance/Risk Management	68	0.06%	266.74	-	266.74	-	266.74
County Treasurer	1,427	1.26%	5,597.66	-	5,597.66	-	5,597.66
County Administrator	371	0.33%	1,455.31	-	1,455.31	-	1,455.31
Human Resources	1,018	0.90%	3,993.29	-	3,993.29	-	3,993.29
Facilities	3,096	2.72%	12,144.62	-	12,144.62	-	12,144.62
Information Technology	1,135	1.00%	4,452.24	-	4,452.24	-	4,452.24
Finance Department	604	0.53%	2,369.30	-	2,369.30	-	2,369.30
Corporation Counsel	723	0.64%	2,836.10	-	2,836.10	72.72	2,908.82
Clerk of Courts	3,340	2.94%	13,101.75	-	13,101.75	335.94	13,437.69
Family Court Commissioner	304	0.27%	1,192.49	-	1,192.49	30.58	1,223.07
Sheriff's Office	4,831	4.25%	18,950.47	-	18,950.47	485.90	19,436.37
Child Support	942	0.83%	3,695.16	-	3,695.16	94.75	3,789.91
Health & Human Services	34,145	30.05%	133,939.90	-	133,939.90	3,434.31	137,374.21
Clearview	20,898	18.39%	81,976.16	-	81,976.16	2,101.92	84,078.08
County Clerk	1,541	1.36%	6,044.85	-	6,044.85	154.99	6,199.84
Veterans Service	370	0.33%	1,451.39	-	1,451.39	37.21	1,488.61
Courts & Judicial	1,673	1.47%	6,562.64	-	6,562.64	168.27	6,730.91
Register in Probate	379	0.33%	1,486.70	-	1,486.70	38.12	1,524.82
Family Court Services	944	0.83%	3,703.01	-	3,703.01	94.95	3,797.96
District Attorney/Victim Witness	1,256	1.11%	4,926.89	-	4,926.89	126.33	5,053.21
Jail	3,748	3.30%	14,702.20	-	14,702.20	376.97	15,079.18
Patrol Services	2,882	2.54%	11,305.16	-	11,305.16	289.87	11,595.03
Medical Examiner	805	0.71%	3,157.76	-	3,157.76	80.97	3,238.72
Emergency Management	1,095	0.96%	4,295.33	-	4,295.33	110.14	4,405.47
Highway & Airport	9,601	8.45%	37,661.65	-	37,661.65	965.67	38,627.32
Land Resources & Parks	7,449	6.55%	29,220.04	-	29,220.04	749.22	29,969.26
Register of Deeds	1,907	1.68%	7,480.55	-	7,480.55	191.81	7,672.36
Land & Water Conservation	1,643	1.45%	6,444.96	-	6,444.96	165.25	6,610.22
UW Extension	689	0.61%	2,702.73	-	2,702.73	69.30	2,772.03
County Library System	96	0.08%	376.58	-	376.58	9.66	386.23
Worker's Compensation	305	0.27%	1,196.42	-	1,196.42	30.68	1,227.09
Dental Insurance	408	0.36%	1,600.45	-	1,600.45	41.04	1,641.49
County Board	1,473	1.30%	5,778.11	-	5,778.11	148.15	5,926.26
All Other Departments	2,447	2.15%	9,598.80	-	9,598.80	246.12	9,844.92
Total	113,641	100.00%	\$ 445,777.26	\$ -	\$ 445,777.26	\$ 10,650.82	\$ 456,428.08

Allocation Basis: Total Number of Payroll, Receipt, and Accounting Transactions Processed by Department During 2023

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2023

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 133,347.86
Total 2nd Tier Allocation 3,083.67
Total Allocated Cost \$ 136,431.54

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	106	0.47%	630.60	-	630.60	-	630.60
County Administrator	26	0.12%	154.68	-	154.68	-	154.68
Human Resources	165	0.74%	981.59	-	981.59	-	981.59
Facilities	566	2.53%	3,367.16	-	3,367.16	-	3,367.16
Information Technology	304	1.36%	1,808.51	-	1,808.51	-	1,808.51
Finance Department	173	0.77%	1,029.18	-	1,029.18	-	1,029.18
Corporation Counsel	186	0.83%	1,106.52	-	1,106.52	27.22	1,133.74
Clerk of Courts	345	1.54%	2,052.42	-	2,052.42	50.48	2,102.90
Sheriff's Office	1,158	5.17%	6,889.00	-	6,889.00	169.44	7,058.43
Child Support	289	1.29%	1,719.27	-	1,719.27	42.29	1,761.56
Health & Human Services	4,318	19.26%	25,687.98	-	25,687.98	631.81	26,319.79
Clearview	6,350	28.33%	37,776.44	-	37,776.44	929.13	38,705.57
County Clerk	78	0.35%	464.03	-	464.03	11.41	475.44
Veterans Service	32	0.14%	190.37	-	190.37	4.68	195.05
Courts & Judicial	279	1.24%	1,659.78	-	1,659.78	40.82	1,700.61
Register in Probate	55	0.25%	327.20	-	327.20	8.05	335.25
Family Court Services	78	0.35%	464.03	-	464.03	11.41	475.44
District Attorney/Victim Witness	241	1.08%	1,433.72	-	1,433.72	35.26	1,468.98
Jail	2,463	10.99%	14,652.50	-	14,652.50	360.38	15,012.88
Patrol Services	1,067	4.76%	6,347.63	-	6,347.63	156.12	6,503.75
Medical Examiner	138	0.62%	820.97	-	820.97	20.19	841.16
Emergency Management	84	0.37%	499.72	-	499.72	12.29	512.01
Highway & Airport	1,955	8.72%	11,630.38	-	11,630.38	286.05	11,916.44
Land Resources & Parks	565	2.52%	3,361.21	-	3,361.21	82.67	3,443.88
Register of Deeds	104	0.46%	618.70	-	618.70	15.22	633.92
Land & Water Conservation	156	0.70%	928.05	-	928.05	22.83	950.88
UW Extension	86	0.38%	511.62	-	511.62	12.58	524.20
County Library System	2	0.01%	11.90	-	11.90	0.29	12.19
County Board	966	4.31%	5,746.78	-	5,746.78	141.34	5,888.12
All Other Departments	80	0.36%	475.92	-	475.92	11.71	487.63
Total	22,415	100.00%	\$ 133,347.86	\$ -	\$ 133,347.86	\$ 3,083.67	\$ 136,431.54

Allocation Basis: Total Payroll Advices Processed by Department During 2023

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2023

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Department Specific

Total 1st Tier Allocation \$ 91,786.52
Total 2nd Tier Allocation 2,188.61

Total Allocated Cost \$ 93,975.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	25,789.34	40.30%	36,987.38	-	36,987.38	-	36,987.38
County Treasurer	1,961.24	3.06%	2,812.83	-	2,812.83	-	2,812.83
Human Resources	2,392.97	3.74%	3,432.03	-	3,432.03	-	3,432.03
Facilities	2,330.36	3.64%	3,342.23	-	3,342.23	-	3,342.23
Information Technology	3,306.38	5.17%	4,742.05	-	4,742.05	-	4,742.05
Sheriff's Office	2,571.70	4.02%	3,688.36	-	3,688.36	199.47	3,887.83
Child Support	1,641.34	2.56%	2,354.03	-	2,354.03	127.31	2,481.33
Health & Human Services	3,075.67	4.81%	4,411.16	-	4,411.16	238.55	4,649.72
Clearview	8,125.89	12.70%	11,654.25	-	11,654.25	630.26	12,284.51
Emergency Management	1,653.19	2.58%	2,371.02	-	2,371.02	128.22	2,499.25
Highway & Airport	6,560.82	10.25%	9,409.61	-	9,409.61	508.87	9,918.48
Land Resources & Parks	3,792.62	5.93%	5,439.42	-	5,439.42	294.16	5,733.58
All Other Departments	796.36	1.24%	1,142.15	-	1,142.15	61.77	1,203.92
Total	63,997.88	100.00%	\$ 91,786.52	\$ -	\$ 91,786.52	\$ 2,188.61	\$ 93,975.13

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed Personnel Activity Reports for 2023

DEPARTMENT 10
FISCAL 2023

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	37,097.21	109.84	-	36,987.38
Insurance/Risk Management	266.74	266.74	-	-
County Treasurer	9,041.10	5,597.66	630.60	2,812.83
County Administrator	1,609.99	1,455.31	154.68	-
Human Resources	8,406.91	3,993.29	981.59	3,432.03
Facilities	18,854.01	12,144.62	3,367.16	3,342.23
Information Technology	11,002.80	4,452.24	1,808.51	4,742.05
Finance Department	3,398.48	2,369.30	1,029.18	-
Corporation Counsel	4,042.55	2,908.82	1,133.74	-
Clerk of Courts	15,540.59	13,437.69	2,102.90	-
Family Court Commissioner	1,223.07	1,223.07	-	-
Sheriff's Office	30,382.63	19,436.37	7,058.43	3,887.83
Child Support	8,032.81	3,789.91	1,761.56	2,481.33
Health & Human Services	168,343.71	137,374.21	26,319.79	4,649.72
Clearview	135,068.16	84,078.08	38,705.57	12,284.51
County Clerk	6,675.28	6,199.84	475.44	-
Veterans Service	1,683.66	1,488.61	195.05	-
Courts & Judicial	8,431.52	6,730.91	1,700.61	-
Register in Probate	1,860.06	1,524.82	335.25	-
Family Court Services	4,273.40	3,797.96	475.44	-
District Attorney/Victim Witness	6,522.20	5,053.21	1,468.98	-
Jail	30,092.06	15,079.18	15,012.88	-
Patrol Services	18,098.79	11,595.03	6,503.75	-
Medical Examiner	4,079.88	3,238.72	841.16	-
Emergency Management	7,416.73	4,405.47	512.01	2,499.25
Highway & Airport	60,462.23	38,627.32	11,916.44	9,918.48
Land Resources & Parks	39,146.73	29,969.26	3,443.88	5,733.58
Register of Deeds	8,306.27	7,672.36	633.92	-
Land & Water Conservation	7,561.09	6,610.22	950.88	-
UW Extension	3,296.23	2,772.03	524.20	-
County Library System	398.42	386.23	12.19	-
Worker's Compensation	1,227.09	1,227.09	-	-
Health Insurance	-	-	-	-
Dental Insurance	1,641.49	1,641.49	-	-
County Board	11,814.38	5,926.26	5,888.12	-
All Other Departments	11,536.46	9,844.92	487.63	1,203.92
Total	\$ 686,834.74	\$ 456,428.08	\$ 136,431.54	\$ 93,975.13

**DEPARTMENT 11
FISCAL 2023**

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 2023 forms 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.
- **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 2023

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	Child Support
Expenditures:				
Salaries & Wages	\$ 593,026.35	\$ -	\$ 592,789.14	\$ 237.21
Fringe Benefits	149,481.94	-	149,422.15	59.79
Drug Alcohol Test Fee	28.00	28.00	-	-
Legal Services	4,632.95	-	4,632.95	-
Computer Time Share	1,924.76	1,924.76	-	-
Professional Services	2,288.53	-	-	-
Phone	1,225.04	1,225.04	-	-
Furniture & Furnishing	289.51	289.51	-	-
Computer Maint License Repair	2,559.32	2,559.32	-	-
Postage Parcel Delivery	3,519.56	3,519.56	-	-
Printing & Duplication	535.00	535.00	-	-
Purchased Services	86.08	86.08	-	-
Office Supplies & Small Equipment	4,079.87	4,079.87	-	-
Membership Dues	1,715.75	1,715.75	-	-
Conference Registration Fees	1,575.00	1,575.00	-	-
Newspapers Periodicals Books	164.00	164.00	-	-
License & Certification	700.00	700.00	-	-
Mileage	1,155.83	1,155.83	-	-
Meals	12.00	12.00	-	-
Lodging	724.00	724.00	-	-
Filing Fees	15.40	15.40	-	-
Co Administrative Services	370.00	370.00	-	-
Co Clerk Services	9.09	9.09	-	-
Employee Bond Premium	68.55	68.55	-	-
General Liability Insurance	1,648.25	1,648.25	-	-
Total Expenditures	\$ 771,834.78	\$ 22,405.01	\$ 746,844.24	\$ 297.00
Cost Adjustments:				
Property Tax Revenue	(720,488.00)	-	-	-
Other Public Charges	(4,299.50)	-	(4,299.50)	-
Charges to Local Govts	(4,186.82)	-	(4,186.82)	-
Interest Income	(0.05)	-	(0.05)	-
Rebates	(172.43)	-	(172.43)	-
Intrafund Transfer In	(16,591.21)	-	-	-
Intrafund Retire Transfer	(203.97)	-	-	-

DEPARTMENT 11
FISCAL 2023

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	Child Support
Total Cost Adjustments	\$ (745,941.98)	\$ -	\$ (8,658.80)	\$ -
General & Administrative Allocation	0.00	(22,405.01)	22,393.79	11.22
Disallowed / Capitalized	734,994.65	-	-	
Incoming Costs				
1st Allocation				
Building Depreciation	19,714.96	-	19,705.09	9.87
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	871.38	-	870.94	0.44
Insurance/Risk Management	0.50	-	0.50	0.00
County Treasurer	711.24	-	710.88	0.36
County Administrator	1,510.35	-	1,509.60	0.76
Human Resources	3,357.82	-	3,356.14	1.68
Facilities	27,644.92	-	27,631.08	13.84
Information Technology	25,863.96	-	25,851.00	12.95
Finance Department	3,942.62	-	3,940.65	1.97
Total 1st Allocation	83,617.75	-	83,575.87	41.87
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	
Total 1st Tier Allocation	\$ 844,505.20	\$ -	\$ 844,155.10	\$ 350.09
2nd Allocation				
Building Depreciation	6.95	-	6.95	0.00
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	374.32	-	374.14	0.19
Insurance/Risk Management	100.55	-	100.50	0.05
County Treasurer	87.41	-	87.36	0.04
County Administrator	338.41	-	338.24	0.17
Human Resources	841.18	-	840.76	0.42
Facilities	3,173.71	-	3,172.12	1.59
Information Technology	1,181.97	-	1,181.38	0.59
Finance Department	99.93	-	99.88	0.05

DEPARTMENT 11
FISCAL 2023

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	Child Support
Corporation Counsel	98,917.93	-	98,868.39	49.54
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	105,122.37	-	105,069.72	52.64
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 105,122.37	\$ -	\$ 105,069.72	\$ 52.64
Total Incoming Costs	188,740.11	-	188,645.60	94.52
Total Allocated Cost	\$ 949,627.56	\$ -	\$ 949,224.83	\$ 402.74

DEPARTMENT 11
FISCAL 2023

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	General Government
Expenditures:	
Salaries & Wages	\$ -
Fringe Benefits	-
Drug Alcohol Test Fee	-
Legal Services	-
Computer Time Share	-
Professional Services	2,288.53
Phone	-
Furniture & Furnishing	-
Computer Maint License Repair	-
Postage Parcel Delivery	-
Printing & Duplication	-
Purchased Services	-
Office Supplies & Small Equipment	-
Membership Dues	-
Conference Registration Fees	-
Newspapers Periodicals Books	-
License & Certification	-
Mileage	-
Meals	-
Lodging	-
Filing Fees	-
Co Administrative Services	-
Co Clerk Services	-
Employee Bond Premium	-
General Liability Insurance	-
Total Expenditures	\$ 2,288.53
Cost Adjustments:	
Property Tax Revenue	(720,488.00)
Other Public Charges	-
Charges to Local Govts	-
Interest Income	-
Rebates	-
Intrafund Transfer In	(16,591.21)
Intrafund Retire Transfer	(203.97)

DEPARTMENT 11
FISCAL 2023

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	General Government
Total Cost Adjustments	\$ (737,283.18)
General & Administrative Allocation	-
Disallowed / Capitalized	734,994.65
Incoming Costs	
1st Allocation	
Building Depreciation	-
Equipment Depreciation	-
Audit and Consulting Services	-
Insurance/Risk Management	-
County Treasurer	-
County Administrator	-
Human Resources	-
Facilities	-
Information Technology	-
Finance Department	-
Total 1st Allocation	-
General & Administrative Allocation	-
Unallocated	-
Total 1st Tier Allocation	\$ -
2nd Allocation	
Building Depreciation	-
Equipment Depreciation	-
Audit and Consulting Services	-
Insurance/Risk Management	-
County Treasurer	-
County Administrator	-
Human Resources	-
Facilities	-
Information Technology	-
Finance Department	-

DEPARTMENT 11
FISCAL 2023

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	General Government
Corporation Counsel	-
Clerk of Courts	-
Family Court Commissioner	-
Sheriff's Office	-
Total 2nd Allocation	-
General & Administrative Allocation	-
Unallocated	-
Total 2nd Tier Allocation	\$ -
Total Incoming Costs	-
Total Allocated Cost	<u><u>\$ -</u></u>

DEPARTMENT 11
FISCAL 2023

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Legal Services & Support

Total 1st Tier Allocation \$ 844,155.10
Total 2nd Tier Allocation 105,069.72

Total Allocated Cost \$ 949,224.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	5,640.08	1.11%	9,352.86	-	9,352.86	-	9,352.86
County Administrator	19,392.04	3.81%	32,157.53	-	32,157.53	-	32,157.53
Human Resources	7,431.63	1.46%	12,323.76	-	12,323.76	-	12,323.76
Facilities	5,536.29	1.09%	9,180.75	-	9,180.75	-	9,180.75
Information Technology	5,957.12	1.17%	9,878.60	-	9,878.60	-	9,878.60
Finance Department	6,832.73	1.34%	11,330.62	-	11,330.62	-	11,330.62
Corporation Counsel	59,650.73	11.72%	98,917.93	-	98,917.93	-	98,917.93
Clerk of Courts	24,178.64	4.75%	40,095.08	-	40,095.08	6,373.22	46,468.30
Sheriff's Office	67,857.47	13.33%	112,527.04	-	112,527.04	17,886.46	130,413.51
Child Support	2,659.40	0.52%	4,410.04	-	4,410.04	700.99	5,111.03
Health & Human Services	218,061.04	42.84%	361,607.42	(80,808.20)	280,799.22	57,478.43	338,277.64
Clearview	8,911.83	1.75%	14,778.36	-	14,778.36	2,349.06	17,127.41
County Clerk	3,898.78	0.77%	6,465.29	-	6,465.29	1,027.67	7,492.96
Courts & Judicial	61.76	0.01%	102.42	-	102.42	16.28	118.69
Register in Probate	935.75	0.18%	1,551.74	-	1,551.74	246.65	1,798.39
District Attorney/Victim Witness	1,160.20	0.23%	1,923.94	-	1,923.94	305.82	2,229.76
Jail	218.34	0.04%	362.07	-	362.07	57.55	419.62
Medical Examiner	292.22	0.06%	484.58	-	484.58	77.03	561.61
Emergency Management	3,135.06	0.62%	5,198.82	-	5,198.82	826.37	6,025.19
Highway & Airport	8,658.01	1.70%	14,357.45	-	14,357.45	2,282.15	16,639.60
Land Resources & Parks	32,017.53	6.29%	53,094.20	-	53,094.20	8,439.46	61,533.66
Register of Deeds	196.22	0.04%	325.39	-	325.39	51.72	377.11
Land & Water Conservation	263.17	0.05%	436.41	-	436.41	69.37	505.78
UW Extension	2,120.39	0.42%	3,516.21	-	3,516.21	558.91	4,075.12
County Board	22,637.56	4.45%	37,539.53	-	37,539.53	5,967.01	43,506.54
All Other Departments	1,349.01	0.27%	2,237.04	-	2,237.04	355.58	2,592.63
Total	509,053.00	100.00%	\$ 844,155.10	\$ (80,808.20)	\$ 763,346.90	\$ 105,069.72	\$ 868,416.63

Allocation Basis: Analysis of Legal Services Provided by Office Attorneys by Department During 2023

Allocation Source: Corporation Counsel Staff Analysis

DEPARTMENT 11
FISCAL 2023

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation	\$ 350.09
Total 2nd Tier Allocation	52.64
Total Allocated Cost	\$ 402.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	249	100.00%	350.09	(297.00)	53.09	52.64	105.74
Total	249	100.00%	\$ 350.09	\$ (297.00)	\$ 53.09	\$ 52.64	\$ 105.74

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 11
FISCAL 2023

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Legal Services &	
		Support	Child Support
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Audit and Consulting Services	-	-	-
Insurance/Risk Management	-	-	-
County Treasurer	9,352.86	9,352.86	-
County Administrator	32,157.53	32,157.53	-
Human Resources	12,323.76	12,323.76	-
Facilities	9,180.75	9,180.75	-
Information Technology	9,878.60	9,878.60	-
Finance Department	11,330.62	11,330.62	-
Corporation Counsel	98,917.93	98,917.93	-
Clerk of Courts	46,468.30	46,468.30	-
Family Court Commissioner	-	-	-
Sheriff's Office	130,413.51	130,413.51	-
Child Support	5,216.77	5,111.03	105.74
Health & Human Services	338,277.64	338,277.64	-
Clearview	17,127.41	17,127.41	-
County Clerk	7,492.96	7,492.96	-
Veterans Service	-	-	-
Courts & Judicial	118.69	118.69	-
Register in Probate	1,798.39	1,798.39	-
Family Court Services	-	-	-
District Attorney/Victim Witness	2,229.76	2,229.76	-
Jail	419.62	419.62	-
Patrol Services	-	-	-
Medical Examiner	561.61	561.61	-
Emergency Management	6,025.19	6,025.19	-
Highway & Airport	16,639.60	16,639.60	-
Land Resources & Parks	61,533.66	61,533.66	-
Register of Deeds	377.11	377.11	-
Land & Water Conservation	505.78	505.78	-
UW Extension	4,075.12	4,075.12	-
County Library System	-	-	-
Worker's Compensation	-	-	-
Health Insurance	-	-	-
Dental Insurance	-	-	-
County Board	43,506.54	43,506.54	-
All Other Departments	2,592.63	2,592.63	-
Total		\$ 868,416.63	\$ 105.74

**DEPARTMENT 12
FISCAL 2023**

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 2023

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	\$ 659,284.75	\$ -	\$ 31,811.84	\$ 627,472.91
Fringe Benefits	215,310.26	-	10,389.16	204,921.10
Drug Alcohol Test Fee	139.00	139.00	-	-
Jury Compensation	32,670.00	-	-	32,670.00
Phone	379.14	379.14	-	-
Computer Maint License Repair	1,120.72	1,120.72	-	-
Postage Parcel Delivery	22,879.07	16,909.18	-	5,969.89
Printing and Duplication	4,264.96	4,264.96	-	-
Purchased Services	992.16	992.16	-	-
Office Supplies & Small Equipment	10,115.24	9,574.27	-	540.97
Membership Dues	205.00	205.00	-	-
Conference Registration Fees	513.41	513.41	-	-
Mileage	17,207.43	412.66	-	16,794.77
Meals	6,251.22	29.70	-	6,221.52
Lodging	742.00	742.00	-	-
Employee Bond Premium	102.86	102.86	-	-
General Liability Insurance	2,472.36	2,472.36	-	-
Total Expenditures	\$ 974,649.58	\$ 37,857.42	\$ 42,201.00	\$ 894,591.16
Cost Adjustments:				
Property Tax Revenue	(411,769.00)	-	-	(411,769.00)
Law and Ordinance Violations	(354,234.77)	-	-	(354,234.77)
Courts Fees and Costs	(209,458.92)	-	-	(209,458.92)
State Other Charges for Service	(6,357.51)	-	-	(6,357.51)
Interest Income	(34,445.36)	-	-	(34,445.36)
Rebates	(545.84)	-	-	(545.84)
Total Cost Adjustments	\$ (1,016,811.40)	\$ -	\$ -	\$ (1,016,811.40)
General & Administrative Allocation	-	(37,857.42)	1,826.70	36,030.72
Disallowed / Capitalized	86,189.52	-	-	86,189.52

DEPARTMENT 12
FISCAL 2023

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	84,291.39	-	3,797.19	80,494.20
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	3,045.26	-	137.18	2,908.07
Insurance/Risk Management	0.76	-	0.03	0.72
County Treasurer	2,611.70	-	117.65	2,494.05
County Administrator	1,510.35	-	68.04	1,442.32
Human Resources	6,705.67	-	302.08	6,403.59
Facilities	100,233.50	-	4,515.36	95,718.14
Information Technology	15,378.84	-	692.79	14,686.05
Finance Department	15,154.17	-	682.67	14,471.50
Corporation Counsel	40,095.08	-	1,806.22	38,288.86
Total 1st Allocation	269,026.74	-	12,119.23	256,907.51
General & Administrative Allocation	-	-	-	-
Unallocated	(256,907.51)	-	-	(256,907.51)
Total 1st Tier Allocation	\$ 56,146.93	\$ -	\$ 56,146.93	\$ -
2nd Allocation				
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	13,778.75	-	620.71	13,158.04
Building Depreciation	29.71	-	1.34	28.37
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	1,239.43	-	55.83	1,183.60
Insurance/Risk Management	150.82	-	6.79	144.03
County Treasurer	319.70	-	14.40	305.29
County Administrator	338.41	-	15.24	323.16
Human Resources	1,679.85	-	75.67	1,604.18
Facilities	3,400.53	-	153.19	3,247.34
Information Technology	719.25	-	32.40	686.85
Finance Department	386.42	-	17.41	369.01
Corporation Counsel	6,373.22	-	287.10	6,086.11

DEPARTMENT 12
FISCAL 2023

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Total 2nd Allocation	28,416.10	-	1,280.10	27,136.00
General & Administrative Allocation	-	-	-	-
Unallocated	(27,136.00)	-	-	(27,136.00)
Total 2nd Tier Allocation	\$ 1,280.10	\$ -	\$ 1,280.10	\$ -
Total Incoming Costs	13,399.33	-	13,399.33	-
Total Allocated Cost	\$ 57,427.03	\$ -	\$ 57,427.03	\$ 0.00

DEPARTMENT 12
FISCAL 2023

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation	\$ 56,146.93
Total 2nd Tier Allocation	<u>1,280.10</u>
Total Allocated Cost	\$ 57,427.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	56,146.93	(42,201.00)	13,945.93	1,280.10	15,226.03
Total	100	100.00%	\$ 56,146.93	\$ (42,201.00)	\$ 13,945.93	\$ 1,280.10	\$ 15,226.03

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 12
FISCAL 2023

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	15,226.03	15,226.03
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	\$ 15,226.03	\$ 15,226.03

**DEPARTMENT 13
FISCAL 2023**

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 2023

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	\$ 40,337.45	\$ -	\$ 2,813.70	\$ 37,523.75
Fringe Benefits	12,327.22	-	1,238.30	11,088.92
Phone	41.39	41.39	-	-
Postage Parcel Delivery	158.30	158.30	-	-
Conference Registration Fees	175.00	175.00	-	-
Mileage	171.61	171.61	-	-
Total Expenditures	\$ 53,210.97	\$ 546.30	\$ 4,052.00	\$ 48,612.67
Cost Adjustments:				
Property Tax Revenue	(49,337.00)	-	-	(49,337.00)
Total Cost Adjustments	\$ (49,337.00)	\$ -	\$ -	\$ (49,337.00)
General & Administrative Allocation	-	(546.30)	38.11	508.19
Disallowed / Capitalized	216.14	-	-	216.14
Incoming Costs				
1st Allocation				
Building Depreciation	13,784.53	-	1,060.58	12,723.95
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	442.93	-	34.08	408.85
Insurance/Risk Management	-	-	-	-
County Treasurer	18.91	-	1.46	17.46
County Administrator	1,510.35	-	116.21	1,394.15
Human Resources	37.92	-	2.92	35.00
Facilities	16,391.61	-	1,261.16	15,130.45
Information Technology	51.15	-	3.94	47.22
Finance Department	1,192.49	-	91.75	1,100.74
Corporation Counsel	-	-	-	-
Clerk of Courts	-	-	-	-

DEPARTMENT 13
FISCAL 2023

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Family Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
Total 1st Allocation	33,429.90	-	2,572.08	30,857.82
General & Administrative Allocation	-	-	-	-
Unallocated	(30,857.82)	-	-	(30,857.82)
Total 1st Tier Allocation	\$ 6,662.19	\$ -	\$ 6,662.19	\$ -
2nd Allocation				
Building Depreciation	4.86	-	0.37	4.49
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	195.64	-	15.05	180.59
Insurance/Risk Management	-	-	-	-
County Treasurer	2.29	-	0.18	2.11
County Administrator	338.41	-	26.04	312.37
Human Resources	9.56	-	0.74	8.82
Facilities	556.10	-	42.79	513.32
Information Technology	2.25	-	0.17	2.08
Finance Department	30.58	-	2.35	28.22
Corporation Counsel	-	-	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	2,253.30	-	173.37	2,079.93
Total 2nd Allocation	3,392.99	-	261.06	3,131.93
General & Administrative Allocation	-	-	-	-
Unallocated	(3,131.93)	-	-	(3,131.93)
Total 2nd Tier Allocation	\$ 261.06	\$ -	\$ 261.06	\$ -
Total Incoming Costs	2,833.14	-	2,833.14	-
Total Allocated Cost	\$ 6,923.25	\$ -	\$ 6,923.25	\$ -

DEPARTMENT 13
FISCAL 2023

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

Department: Family Court Commissioner
Function: Child Support

Total 1st Tier Allocation	\$ 6,662.19
Total 2nd Tier Allocation	<u>261.06</u>
Total Allocated Cost	\$ 6,923.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	6,662.19	(4,052.00)	2,610.19	261.06	2,871.25
Total	100	100.00%	\$ 6,662.19	\$ (4,052.00)	\$ 2,610.19	\$ 261.06	\$ 2,871.25

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
FISCAL 2023

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	2,871.25	2,871.25
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	\$ 2,871.25	\$ 2,871.25

**DEPARTMENT 14
FISCAL 2023**

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 2023

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	\$ 6,117,006.21	\$ 610,394.60	\$ 16,057.58	\$ 145,077.54
Fringe Benefits	2,148,146.05	227,244.20	8,691.17	14,223.62
Drug/Alcohol Test Fees	1,077.00	-	-	-
Physical Exams	10,300.00	-	-	-
Uniform Allowance	51,754.23	4,575.00	-	2,274.70
Medical and Dental	2,984.00	-	-	-
Veterinarian	2,407.68	-	-	-
Professional Services	236,633.93	44,310.17	-	-
Phone	57,490.18	2,298.75	-	-
Build Equip Maint Service	15,372.43	-	-	-
Vehicle Maintenance	145,026.37	5,099.78	-	-
Computer Maint License Repair	248,377.00	33,834.92	-	-
Banking	30.00	-	-	-
Postage Parcel Delivery	8,373.01	0.40	-	-
Printing and Duplication	2,192.50	-	-	-
Purchased Services	1,775.49	410.88	-	-
Contractual Services	112,976.25	-	-	-
Office Supplies & Small Equipment	20,664.25	956.31	-	-
Computer Equipment	27,114.66	-	-	-
Office Equipment	5,668.98	-	-	-
Furniture & Furnishings	3,963.12	-	-	-
Membership Dues	2,562.00	1,677.00	-	-
Conference Registration Fees	31,687.09	817.60	-	-
License & Certification	245.00	-	-	-
Mileage	1,046.69	24.00	-	-
Commercial Travel	1,663.09	-	-	-
Meals	1,800.11	274.74	-	12.00
Lodging	16,585.29	564.00	-	-
Fuel	76,669.26	1,340.43	-	-
Motor Vehicle Parts	763.07	763.07	-	-
Operating Supplies	265,636.83	8,386.79	-	-
Firearm Supplies	99,065.05	-	-	-
Range Fees	2,760.00	-	-	160.00
Co Hwy Dept Services Supplies	1,441.55	-	-	-
Co Vehicle Fuel Services	148,182.96	2,679.66	-	-
Building Premium	172.74	172.74	-	-
Boiler Premium	182.98	-	-	-

DEPARTMENT 14
FISCAL 2023

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security
Equipment Vehicle Insurance	15,405.60	672.51	-	-
Employee Bond Premium	728.35	77.12	-	68.55
Vehicle Equip Liability Ins	10,128.76	273.75	-	-
General Liability Insurance	35,834.63	2,465.01	-	4,091.19
Rent Expense	5,000.00	-	-	-
Evidence Expenses	3,714.95	-	-	-
Grants and Contributions	5,594.96	-	-	-
CAP Machinery & Equipment	31,334.19	-	-	-
CAP Automotive	525,255.18	-	-	-
P Card Clearing	426.34	-	-	-
Total Expenditures	\$ 10,503,220.01	\$ 949,313.43	\$ 24,748.75	\$ 165,907.60
Cost Adjustments:				
Property Tax Revenue	(9,448,861.00)	-	-	-
Fed Forfeiture Grant	(7,230.38)	-	-	-
Federal Grants Other	(50,624.22)	-	-	-
St Grant Law Enforcement Imprv	(45,133.32)	-	-	-
St Grants Water Patrol	7,773.58	-	-	-
St Grant Other Law Enforcement	(45,857.11)	-	-	-
Restitution Received	(803.52)	-	-	-
Law Enforcement Fees	(93,837.51)	-	-	-
BP Vest Contribution	(2,630.24)	-	-	-
False Alarm Fees	(7,490.00)	-	-	-
Bullet Proof Vest Charge	917.54	-	-	-
Law Enforcement Services	(54,294.15)	-	-	-
Intergovernmental Services	(351,690.00)	-	-	-
Sheriff Dept Services	(140.00)	-	-	-
Charges to Local Govts	(26,925.00)	-	-	-
County Departments	(16,000.00)	-	-	-
Interest Income	(135.86)	-	-	-
Equipment Sales	(65,443.05)	-	-	-
Ins Recoveries Law Enforcement	(2,232.75)	-	-	-
Donation Revenue	(68,514.61)	-	-	-
Misc Revenue	(4,410.02)	-	-	-
Rebates	(4,859.55)	-	-	-
Intrafund Transfer In	(52,183.32)	-	-	-

DEPARTMENT 14
FISCAL 2023

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security
Intrafund Retire Transfer	(83,031.72)	-	-	-
Total Cost Adjustments	\$ (10,423,636.21)	\$ -	\$ -	\$ -
General & Administrative Allocation	-	(897,538.18)	2,325.01	15,586.13
Disallowed / Capitalized	697,354.50	(51,775.25)	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	140,304.74	-	409.14	3,696.48
Equipment Depreciation	198,881.82	156,101.54	-	-
Audit and Consulting Services	4,416.65	-	12.88	116.36
Insurance/Risk Management	5.32	1.07	-	1.22
County Treasurer	7,874.03	-	22.96	207.45
County Administrator	3,020.71	-	8.81	79.58
Human Resources	23,423.11	-	68.30	617.11
Facilities	132,067.02	-	385.11	3,479.45
Information Technology	210,293.30	-	613.23	5,540.40
Finance Department	29,527.82	-	86.10	777.94
Corporation Counsel	112,527.04	-	328.14	2,964.64
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Total 1st Allocation	862,341.56	156,102.61	1,934.67	17,480.63
General & Administrative Allocation	-	(156,102.61)	455.20	4,112.69
Unallocated	(322,727.12)	-	-	-
Total 1st Tier Allocation	\$ 1,316,552.74	\$ -	\$ 29,463.64	\$ 203,087.05
2nd Allocation				
Building Depreciation	49.46	-	0.14	1.30
Equipment Depreciation	15.34	12.04	-	-
Audit and Consulting Services	1,798.70	-	5.25	47.39
Insurance/Risk Management	1,062.76	214.42	-	243.63

DEPARTMENT 14
FISCAL 2023

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security
County Treasurer	983.49	-	2.87	25.91
County Administrator	676.82	-	1.97	17.83
Human Resources	5,868.45	-	17.11	154.61
Facilities	19,118.09	-	55.75	503.69
Information Technology	11,105.71	-	32.38	292.59
Finance Department	854.81	-	2.49	22.52
Corporation Counsel	17,886.46	-	52.16	471.24
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	4,545.29	-	13.25	119.75
Total 2nd Allocation	63,965.39	226.47	183.38	1,900.46
General & Administrative Allocation	-	(226.47)	0.66	5.97
Unallocated	(22,166.37)	-	-	-
Total 2nd Tier Allocation	\$ 41,799.02	\$ -	\$ 184.04	\$ 1,906.43
Total Incoming Costs	581,413.46	-	2,573.92	23,499.75
Total Allocated Cost	\$ 1,358,351.76	\$ -	\$ 29,647.68	\$ 204,993.47

DEPARTMENT 14
FISCAL 2023

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

Department: Sheriff's Office

Functions:	Patrol Services	General Government
Expenditures:		
Salaries & Wages	\$ 3,464,531.32	\$ 1,880,945.17
Fringe Benefits	1,219,753.38	\$ 678,233.68
Drug/Alcohol Test Fees	1,017.00	60.00
Physical Exams	9,575.00	725.00
Uniform Allowance	32,070.40	12,834.13
Medical and Dental	2,984.00	-
Veterinarian	-	2,407.68
Professional Services	5,629.79	186,693.97
Phone	28,701.32	26,490.11
Build Equip Maint Service	14,622.43	750.00
Vehicle Maintenance	121,118.74	18,807.85
Computer Maint License Repair	61,119.53	153,422.55
Banking	-	30.00
Postage Parcel Delivery	3,238.64	5,133.97
Printing and Duplication	2,098.50	94.00
Purchased Services	614.88	749.73
Contractual Services	76,637.00	36,339.25
Office Supplies & Small Equipment	10,704.13	9,003.81
Computer Equipment	26,819.92	294.74
Office Equipment	-	5,668.98
Furniture & Furnishings	-	3,963.12
Membership Dues	265.00	620.00
Conference Registration Fees	15,192.48	15,677.01
License & Certification	245.00	-
Mileage	827.58	195.11
Commercial Travel	1,193.52	469.57
Meals	1,075.19	438.18
Lodging	6,995.30	9,025.99
Fuel	70,005.29	5,323.54
Motor Vehicle Parts	-	-
Operating Supplies	120,435.04	136,815.00
Firearm Supplies	70,281.32	28,783.73
Range Fees	1,000.00	1,600.00
Co Hwy Dept Services Supplies	-	1,441.55
Co Vehicle Fuel Services	140,235.77	5,267.53
Building Premium	-	-
Boiler Premium	-	182.98

DEPARTMENT 14
FISCAL 2023

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

Department: Sheriff's Office

Functions:	Patrol Services	General Government
Equipment Vehicle Insurance	13,708.54	1,024.55
Employee Bond Premium	359.89	222.79
Vehicle Equip Liability Ins	8,760.00	1,095.01
General Liability Insurance	21,478.71	7,799.72
Rent Expense	2,000.00	3,000.00
Evidence Expenses	-	3,714.95
Grants and Contributions	5,594.96	-
CAP Machinery & Equipment	10,889.46	20,444.73
CAP Automotive	478,282.95	46,972.23
P Card Clearing	-	426.34
Total Expenditures	\$ 6,050,061.98	\$ 3,313,188.25
Cost Adjustments:		
Property Tax Revenue	(4,993,651.00)	(4,455,210.00)
Fed Forfeiture Grant	-	(7,230.38)
Federal Grants Other	(41,079.84)	(9,544.38)
St Grant Law Enforcement Imprv	(32,433.32)	(12,700.00)
St Grants Water Patrol	7,773.58	-
St Grant Other Law Enforcement	(19,540.98)	(26,316.13)
Restitution Received	-	(803.52)
Law Enforcement Fees	(10,548.61)	(83,288.90)
BP Vest Contribution	(2,630.24)	-
False Alarm Fees	-	(7,490.00)
Bullet Proof Vest Charge	831.35	86.19
Law Enforcement Services	-	(54,294.15)
Intergovernmental Services	(351,690.00)	-
Sheriff Dept Services	-	(140.00)
Charges to Local Govts	-	(26,925.00)
County Departments	(16,000.00)	-
Interest Income	-	(135.86)
Equipment Sales	(65,443.05)	-
Ins Recoveries Law Enforcement	(2,232.75)	-
Donation Revenue	-	(68,514.61)
Misc Revenue	(4,410.03)	0.01
Rebates	-	(4,859.55)
Intrafund Transfer In	-	(52,183.32)

DEPARTMENT 14
FISCAL 2023

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

Department: Sheriff's Office

Functions:	Patrol Services	General Government
Intrafund Retire Transfer	(55,551.36)	(27,480.36)
Total Cost Adjustments	\$ (5,586,606.25)	\$ (4,837,029.96)
General & Administrative Allocation	568,370.81	311,256.23
Disallowed / Capitalized	(463,455.73)	1,212,585.48
Incoming Costs		
1st Allocation		
Building Depreciation	88,273.92	47,925.21
Equipment Depreciation	-	42,780.28
Audit and Consulting Services	2,778.77	1,508.64
Insurance/Risk Management	-	3.03
County Treasurer	4,954.01	2,689.61
County Administrator	1,900.51	1,031.81
Human Resources	14,736.85	8,000.85
Facilities	83,091.08	45,111.37
Information Technology	132,307.81	71,831.86
Finance Department	18,577.68	10,086.10
Corporation Counsel	70,797.34	38,436.92
Clerk of Courts	-	-
Family Court Commissioner	-	-
Total 1st Allocation	417,417.97	269,405.68
General & Administrative Allocation	98,213.28	53,321.44
Unallocated	-	(322,727.12)
Total 1st Tier Allocation	\$ 1,084,002.06	\$ 0.00
2nd Allocation		
Building Depreciation	31.12	16.89
Equipment Depreciation	-	3.30
Audit and Consulting Services	1,131.67	614.40
Insurance/Risk Management	-	604.71

DEPARTMENT 14
FISCAL 2023

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

Department: Sheriff's Office

Functions:	Patrol Services	General Government
County Treasurer	618.77	335.94
County Administrator	425.83	231.19
Human Resources	3,692.19	2,004.54
Facilities	12,028.31	6,530.35
Information Technology	6,987.25	3,793.48
Finance Department	537.81	291.98
Corporation Counsel	11,253.42	6,109.65
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	2,859.71	1,552.58
Total 2nd Allocation	39,566.07	22,089.02
General & Administrative Allocation	142.48	77.36
Unallocated	-	(22,166.37)
Total 2nd Tier Allocation	\$ 39,708.55	\$ -
Total Incoming Costs	555,339.80	-
Total Allocated Cost	\$ 1,123,710.61	\$ 0.00

DEPARTMENT 14
FISCAL 2023

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Departmental Support Services

Total 1st Tier Allocation \$ 29,463.64
Total 2nd Tier Allocation 184.04

Total Allocated Cost \$ 29,647.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	19,268.00	69.92%	20,601.32	(19,268.00)	1,333.32	128.69	1,462.00
Health & Human Services	8,213.75	29.81%	8,782.13	(8,213.75)	568.38	54.86	623.24
Land Resources & Parks	75.00	0.27%	80.19	(75.00)	5.19	0.50	5.69
Total	27,556.75	100.00%	\$ 29,463.64	\$ (27,556.75)	\$ 1,906.89	\$ 184.04	\$ 2,090.93

Allocation Basis: Direct Allocation to Benefiting Department Based on Service Charges During 2023

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

DEPARTMENT 14
FISCAL 2023

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Courthouse Security

Total 1st Tier Allocation \$ 203,087.05
Total 2nd Tier Allocation 1,906.43

Total Allocated Cost \$ 204,993.47

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	1,350	0.99%	2,009.22	-	2,009.22	-	2,009.22
Information Technology	1,463	1.07%	2,177.39	-	2,177.39	-	2,177.39
Clerk of Courts	9,258	6.78%	13,778.75	-	13,778.75	-	13,778.75
Family Court Commissioner	1,514	1.11%	2,253.30	-	2,253.30	-	2,253.30
Sheriff's Office	3,054	2.24%	4,545.29	-	4,545.29	-	4,545.29
Child Support	5,877	4.31%	8,746.79	-	8,746.79	93.51	8,840.30
Courts & Judicial	22,150	16.23%	32,966.02	-	32,966.02	352.43	33,318.45
Register in Probate	1,834	1.34%	2,729.56	-	2,729.56	29.18	2,758.74
Family Court Services	1,047	0.77%	1,558.26	-	1,558.26	16.66	1,574.92
District Attorney/Victim Witness	7,414	5.43%	11,034.31	-	11,034.31	117.97	11,152.28
Jail	68,917	50.51%	102,569.71	-	102,569.71	1,096.56	103,666.27
All Other Departments	12,577	9.22%	18,718.45	-	18,718.45	200.12	18,918.56
Total	136,455	100.00%	\$ 203,087.05	\$ -	\$ 203,087.05	\$ 1,906.43	\$ 204,993.47

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 14
FISCAL 2023

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Patrol Services

Total 1st Tier Allocation \$ 1,084,002.06
Total 2nd Tier Allocation 39,708.55

Total Allocated Cost \$ 1,123,710.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Patrol Services	19,268.00	100.00%	1,084,002.06	-	1,084,002.06	39,708.55	1,123,710.61
Total	19,268.00	100.00%	\$ 1,084,002.06	\$ -	\$ 1,084,002.06	\$ 39,708.55	\$ 1,123,710.61

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 14
FISCAL 2023

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
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	-	-	-	-
County Administrator	-	-	-	-
Human Resources	-	-	-	-
Facilities	2,009.22	-	2,009.22	-
Information Technology	2,177.39	-	2,177.39	-
Finance Department	-	-	-	-
Corporation Counsel	-	-	-	-
Clerk of Courts	13,778.75	-	13,778.75	-
Family Court Commissioner	2,253.30	-	2,253.30	-
Sheriff's Office	4,545.29	-	4,545.29	-
Child Support	10,302.30	1,462.00	8,840.30	-
Health & Human Services	623.24	623.24	-	-
Clearview	-	-	-	-
County Clerk	-	-	-	-
Veterans Service	-	-	-	-
Courts & Judicial	33,318.45	-	33,318.45	-
Register in Probate	2,758.74	-	2,758.74	-
Family Court Services	1,574.92	-	1,574.92	-
District Attorney/Victim Witness	11,152.28	-	11,152.28	-
Jail	103,666.27	-	103,666.27	-
Patrol Services	1,123,710.61	-	-	1,123,710.61
Medical Examiner	-	-	-	-
Emergency Management	-	-	-	-
Highway & Airport	-	-	-	-
Land Resources & Parks	5.69	5.69	-	-
Register of Deeds	-	-	-	-
Land & Water Conservation	-	-	-	-
UW Extension	-	-	-	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	-	-	-	-
All Other Departments	18,918.56	-	18,918.56	-
Total	\$ 1,330,795.01	\$ 2,090.93	\$ 204,993.47	\$ 1,123,710.61