

CENTRAL SERVICES COST ALLOCATION PLAN

DODGE COUNTY, WISCONSIN

Based on 2022 Financials



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 2024 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, 2022.

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, 2022, 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:

Eileen L. Litke

Name of Official:

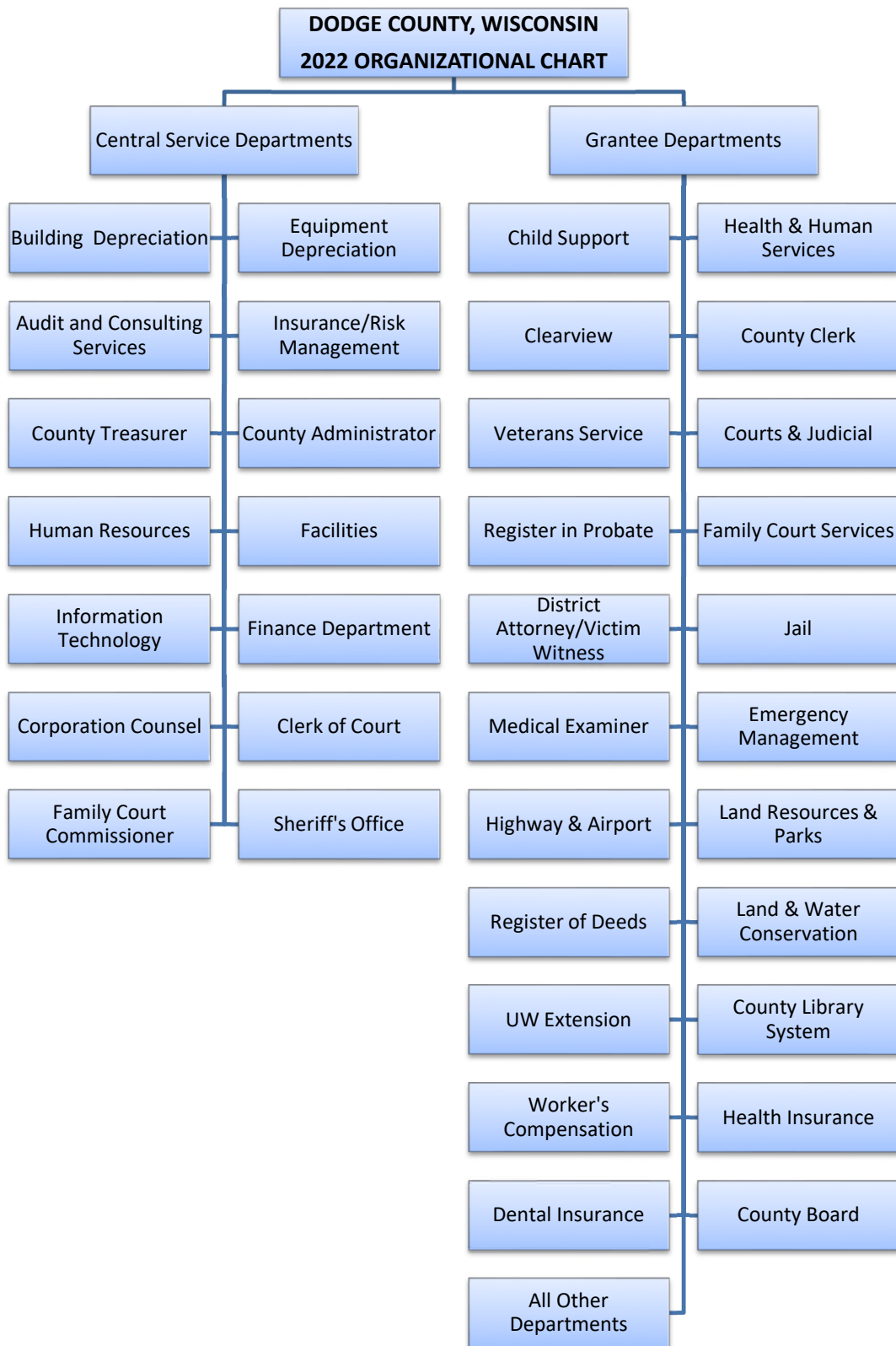
Eileen L. Litke

Title:

Assistant Finance Director

Date of Execution:

06/29/2023



SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2022

	Health & Human			
	Child Support	Services	Clearview	County Clerk
Central Service Departments				
Building Depreciation	\$ 50,692.95	\$ 174,189.20	\$ 65,633.70	\$ 10,335.98
Equipment Depreciation	1,526.13	112,198.54	-	4,273.33
Audit and Consulting Services	1,459.89	20,870.29	14,305.62	2,992.48
Insurance/Risk Management	111.40	2,731.34	5,551.99	33.42
County Treasurer	1,273.15	30,019.70	16,881.92	8,602.34
County Administrator	7,894.60	34,232.36	8,558.09	2,852.70
Human Resources	6,100.29	97,106.77	338,404.30	1,638.03
Facilities	52,391.80	6,270.34	78,540.85	17,214.60
Information Technology	39,278.07	699,342.97	718,099.79	19,178.07
Finance Department	8,381.50	171,690.16	115,682.80	7,889.12
Corporation Counsel	442.13	315,022.06	18,265.38	3,308.84
Clerk of Courts	17,583.82	-	-	-
Family Court Commissioner	4,635.92	-	-	-
Sheriff's Office	15,055.34	2,206.51	-	-
Total Allocated Costs	\$ 206,826.99	\$ 1,665,880.25	\$ 1,379,924.43	\$ 78,318.91
Rollforward	\$ (5,955.03)	\$ (161,892.64)	\$ 132,120.79	\$ (1,718.01)
Adjustments	-	-	-	-
Total Proposed Costs	\$ 200,871.96	\$ 1,503,987.60	\$ 1,512,045.22	\$ 76,600.91

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2022**

	Veterans Service	Courts & Judicial	Register in Probate	Family Court Services
Central Service Departments				
Building Depreciation	\$ 3,555.05	\$ 172,820.35	\$ 14,827.46	\$ 7,828.90
Equipment Depreciation	-	140,356.35	-	-
Audit and Consulting Services	648.17	2,477.58	467.45	1,732.49
Insurance/Risk Management	22.28	100.26	22.28	33.42
County Treasurer	164.48	1,808.77	117.86	5,061.44
County Administrator	2,852.70	9,885.08	-	-
Human Resources	1,008.79	5,721.20	982.05	1,593.40
Facilities	5,920.95	178,611.99	15,324.36	8,091.26
Information Technology	7,414.55	29,777.82	328.35	10,229.55
Finance Department	1,855.25	7,500.02	1,426.70	4,730.40
Corporation Counsel	-	935.10	-	78.56
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	34,932.12	2,997.07	1,582.45
Total Allocated Costs	\$ 23,442.22	\$ 584,926.63	\$ 36,493.58	\$ 40,961.86
Rollforward	\$ 2,579.81	\$ 116,712.81	\$ (1,455.65)	\$ (725.88)
Adjustments	-	-	-	-
Total Proposed Costs	\$ 26,022.02	\$ 701,639.44	\$ 35,037.92	\$ 40,235.98

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2022**

	District Attorney/Victim Witness		Jail	Medical Examiner	Emergency Management			
Central Service Departments								
Building Depreciation	\$	61,851.67	\$	601,679.67	\$	8,384.29	\$	8,374.37
Equipment Depreciation		-		88,021.63		610.91		109,487.18
Audit and Consulting Services		1,836.48		4,923.85		1,118.64		1,587.10
Insurance/Risk Management		111.40		11,045.04		74.70		289.13
County Treasurer		1,321.31		6,029.54		354.59		774.06
County Administrator		2,852.70		14,330.82		2,852.70		2,852.70
Human Resources		6,819.17		55,328.43		3,778.48		7,040.83
Facilities		63,924.48		1,836,439.81		14,684.61		13,050.36
Information Technology		17,317.26		299,323.02		25,135.66		23,997.46
Finance Department		5,873.21		23,919.19		3,505.17		8,148.58
Corporation Counsel		-		-		2,944.42		8,910.84
Clerk of Courts		-		-		-		-
Family Court Commissioner		-		-		-		-
Sheriff's Office		12,502.06		118,028.00		-		-
Total Allocated Costs	\$	174,409.73	\$	3,059,068.99	\$	63,444.19	\$	184,512.60
Rollforward	\$	(8,580.96)	\$	(185,739.77)	\$	9,777.51	\$	(75,706.32)
Adjustments		-		-		-		-
Total Proposed Costs	\$	165,828.78	\$	2,873,329.21	\$	73,221.71	\$	108,806.28

SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2022

	Land Resources &			
	Highway & Airport	Parks	Register of Deeds	Land & Water Conservation
Central Service Departments				
Building Depreciation	\$ -	\$ 37,531.02	\$ 15,844.12	\$ 11,658.15
Equipment Depreciation	-	64,342.97	812.60	1,362.81
Audit and Consulting Services	18,754.37	12,103.17	2,099.98	2,940.99
Insurance/Risk Management	8,750.85	461.00	44.56	75.60
County Treasurer	5,299.06	29,890.47	249.66	7,575.09
County Administrator	25,475.55	2,852.70	2,852.70	2,852.70
Human Resources	43,393.46	12,774.33	2,081.76	2,898.03
Facilities	-	62,508.02	26,388.42	19,416.68
Information Technology	142,229.75	107,992.24	24,777.09	19,159.23
Finance Department	45,323.62	40,119.68	5,774.21	8,147.19
Corporation Counsel	15,853.67	22,868.16	1,715.08	1,366.68
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 305,080.32	\$ 393,443.76	\$ 82,640.16	\$ 77,453.15
Rollforward	\$ (1,162.49)	\$ (7,573.63)	\$ (8,977.70)	\$ 2,006.66
Adjustments	-	-	-	-
Total Proposed Costs	\$ 303,917.83	\$ 385,870.13	\$ 73,662.47	\$ 79,459.81

SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2022

	UW Extension	County Library System	Worker's Compensation	Health Insurance
Central Service Departments				
Building Depreciation	\$ 18,795.69	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	933.89	123.17	458.36	-
Insurance/Risk Management	33.42	-	-	-
County Treasurer	619.03	19.59	5.34	-
County Administrator	2,852.70	2,852.70	663.49	9,885.08
Human Resources	1,921.33	-	2,322.44	-
Facilities	31,304.26	-	-	-
Information Technology	30,947.52	-	-	-
Finance Department	2,826.37	308.79	1,149.09	-
Corporation Counsel	359.65	-	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 90,593.85	\$ 3,304.25	\$ 4,598.72	\$ 9,885.08
Rollforward	\$ (1,807.77)	\$ 2,085.29	\$ (2,555.06)	\$ 4,776.66
Adjustments	-	-	-	-
Total Proposed Costs	\$ 88,786.07	\$ 5,389.53	\$ 2,043.67	\$ 14,661.74

SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2022

	Dental Insurance	County Board	All Other Departments	Total Allocated Costs
Central Service Departments				
Building Depreciation	\$ -	\$ 13,435.68	\$ 220,157.42	\$ 1,497,595.66
Equipment Depreciation	-	9,007.53	-	531,999.97
Audit and Consulting Services	620.91	1,702.20	3,601.27	97,758.34
Insurance/Risk Management	-	423.33	-	29,915.43
County Treasurer	245.94	1,784.65	3,935.76	122,033.75
County Administrator	663.49	2,653.98	12,990.86	155,760.36
Human Resources	4,641.67	-	-	595,554.77
Facilities	-	22,377.16	328,765.99	2,781,225.94
Information Technology	-	94,160.97	64,981.34	2,373,670.71
Finance Department	1,556.58	9,050.36	9,028.18	483,886.15
Corporation Counsel	-	83,918.19	8,056.29	484,045.05
Clerk of Courts	-	-	-	17,583.82
Family Court Commissioner	-	-	-	4,635.92
Sheriff's Office	-	-	24,233.44	211,536.99
Total Allocated Costs	\$ 7,728.59	\$ 238,514.04	\$ 675,750.56	\$ 9,387,202.86
Rollforward	\$ 512.94	\$ 104,804.73	\$ 7,467.37	\$ (81,006.34)
Adjustments	-	-	-	-
Total Proposed Costs	\$ 8,241.53	\$ 343,318.78	\$ 683,217.94	\$ 9,306,196.52

**SCHEDULE OF FIXED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2022**

Grantee Department	Final Costs 2022	Fixed Costs 2020	Rollforward	Adjustments	Actual Costs with Rollforward
Child Support	\$ 206,826.99	\$ 212,782.02	\$ (5,955.03)	\$ -	\$ 200,871.96
Health & Human Services	1,665,880.25	1,827,772.89	(161,892.64)	-	1,503,987.60
Clearview	1,379,924.43	1,247,803.64	132,120.79	-	1,512,045.22
County Clerk	78,318.91	80,036.92	(1,718.01)	-	76,600.91
Veterans Service	23,442.22	20,862.41	2,579.81	-	26,022.02
Courts & Judicial	584,926.63	468,213.82	116,712.81	-	701,639.44
Register in Probate	36,493.58	37,949.23	(1,455.65)	-	35,037.92
Family Court Services	40,961.86	41,687.74	(725.88)	-	40,235.98
District Attorney/Victim Witness	174,409.73	182,990.69	(8,580.96)	-	165,828.78
Jail	3,059,068.99	3,244,808.76	(185,739.77)	-	2,873,329.21
Medical Examiner	63,444.19	53,666.68	9,777.51	-	73,221.71
Emergency Management	184,512.60	260,218.92	(75,706.32)	-	108,806.28
Highway & Airport	305,080.32	306,242.81	(1,162.49)	-	303,917.83
Land Resources & Parks	393,443.76	401,017.39	(7,573.63)	-	385,870.13
Register of Deeds	82,640.16	91,617.86	(8,977.70)	-	73,662.47
Land & Water Conservation	77,453.15	75,446.49	2,006.66	-	79,459.81
UW Extension	90,593.85	92,401.62	(1,807.77)	-	88,786.07
County Library System	3,304.25	1,218.96	2,085.29	-	5,389.53
Worker's Compensation	4,598.72	7,153.78	(2,555.06)	-	2,043.67
Health Insurance	9,885.08	5,108.42	4,776.66	-	14,661.74
Dental Insurance	7,728.59	7,215.65	512.94	-	8,241.53
County Board	238,514.04	133,709.31	104,804.73	-	343,318.78
All Other Departments	675,750.56	668,283.19	7,467.37	-	683,217.94
Total	\$ 9,387,202.86	\$ 9,468,209.20	\$ (81,006.34)	\$ -	\$ 9,306,196.52

SCHEDULE OF DEPARTMENTAL COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2022

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 1,887,100	\$ -	\$ -	\$ 1,887,100
Equipment Depreciation	-	1,932,505	-	-	1,932,505
Audit and Consulting Services	46,918	41,432	28,844	(70,276)	46,918
Insurance/Risk Management	651,347	(679,437)	28,091	-	-
County Treasurer	375,485	2,903,143	(3,159,456)	-	119,172
County Administrator	281,930	(255,029)	255,010	-	281,910
Human Resources	622,216	(714,379)	629,614	-	537,451
Facilities	6,147,851	(6,329,473)	3,636,666	(564,099)	2,890,946
Information Technology	2,665,525	(2,894,133)	2,524,472	-	2,295,864
Finance Department	666,414	(744,959)	676,223	-	597,678
Corporation Counsel	717,649	(690,383)	678,935	(66,516)	639,684
Clerk of Courts	939,301	(987,164)	95,919	(42,958)	5,098
Family Court Commissioner	50,214	(47,577)	2,939	(5,517)	59
Sheriff's Office	9,963,534	(9,907,338)	152,732	(23,566)	185,362
less unallocated Incoming costs					(2,032,546)
Total	\$ 23,128,382	\$ (16,485,691)	\$ 5,549,990	\$ (772,932)	\$ 9,387,203

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2022

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	2022 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 2022	County Financial Records & Reports
	Billed Audit Services	FY2021 Billed Audit Services by Benefiting Department During 2022	County Financial Records & Reports
	Cost Allocation Plan	Number of Weighted Functions Analyzed by Central Services Department	FY2021 Cost Allocation Plan Prepared During 2022
4	Insurance/Risk Management		
	Risk Management	Insurance Premiums Billed by Department During 2022	Finance Department and Property & Liability Insurance Records and
5	County Treasurer		
	General Receipts	Total Number of General Receipt Transactions Processed by Department During 2022	County Financial Records & Reports
	Disbursements & Checking	Total Payroll and Accounts Payable Disbursements by Departments During 2022	County Financial Records and Reports
	General Government	Unallocated	

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2022

Department Number	Departmental Function	Allocation Base	Allocation Source
6	County Administrator		
	Department Admin & Oversight	Percentage of Effort Devoted to Benefiting Departments During 2022	County Administrator Effort Analysis
	Budget Development & Oversight	Percentage of Effort Devoted to Benefiting Departments During 2022	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 2022, Excluding County Board	County Human Resources Records & Reports
	Health Insurance Administration	County Share of Health Insurance Premiums Paid by Department During 2022	County Finance Department Records and Reports
	Workers Comp Administration	Direct Allocation to Benefiting Department	Completed 2022 Personnel Activity Reports
	Dental Insurance Administration	Direct Allocation to Benefiting Department	Completed 2022 Personnel Activity Reports
	Department Specific	Direct Allocation to Benefiting Department	Completed 2022 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
	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 2022

Department Number	Departmental Function	Allocation Base	Allocation Source
9	Information Technology		
	Help Desk & Infrastructure Support	Total Number of Active Directory Users by Department During 2022	County Information Technology Inventory Records
	General IT Support	Total Number of Computer Devices, Cellular Devices and Printer/Copiers by Department in 2022	County Information Technology Inventory Records
	Tyler Munis Support	Number of MUNIS User Licenses by Department During 2022	County Information Technology Inventory Records
	Kronos Support	Number of KRONOS User Licenses by Department During 2022	County Information Technology Inventory Records
	Tele-communications Support	Phone Charges by Department During 2022	Information Technology and Finance Department Records and Reports
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records & Reports and Completed 2022 Personnel Activity Reports
10	Finance Department		
	General Accounting & Financial Reporting	Total Number of Payroll, Receipt, and Accounting Transactions Processed by Department During 2022	County Financial Records and Reports
	Payroll	Total Payroll Advices Processed by Department During 2022	County Financial Records and Reports
	Department Specific	Direct Allocation to Benefiting Department	Completed Personnel Activity Reports for 2022
	General Government	Unallocated	
11	Corporation Counsel		
	Legal Services & Support	Analysis of Legal Services Provided by Office Attorneys by Department During 2022	Corporation Counsel Staff Analysis
	General Government	Unallocated	
12	Clerk of Courts		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	
13	Family Court Commissioner		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	

**SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2022**

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 2022	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
	General Government	Unallocated	

**DEPARTMENT 1
FISCAL 2022**

**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 2022 depreciation expense of \$311,953.04 is allocated to departments based on square footage of occupied space during 2022.
- **Henry Dodge Office Building**: Annual 2022 depreciation expense of \$306,353.93 is allocated to departments based on square footage of occupied space during 2022.
- **Justice Facility**: Annual 2022 depreciation expense of \$1,138,164.55 is allocated to departments based on square footage of occupied space during 2022.
- **J-POD Building**: Annual 2022 depreciation expense of \$23,240.42 is allocated to departments based on square footage of occupied space during 2022.
- **Law Enforcement Center (formerly Legal Services Building)**: Annual 2022 depreciation expense of \$106,388.30 is allocated to departments based on square footage of occupied space during 2022.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2022

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Total	Administration Building	Henry Dodge Office Building	Justice Facility
Cost Adjustments:				
Building Depreciation Expense	\$ 1,887,100.24	\$ 311,953.04	\$ 306,353.93	\$ 1,139,164.55
Total Cost Adjustments	\$ 1,887,100.24	\$ 311,953.04	\$ 306,353.93	\$ 1,139,164.55
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 1,887,100.24	\$ 311,953.04	\$ 306,353.93	\$ 1,139,164.55
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	812.72	134.35	131.94	490.61
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	812.72	134.35	131.94	490.61
Total 2nd Tier Allocation	\$ 812.72	\$ 134.35	\$ 131.94	\$ 490.61
Unallocated	-	-	-	-
Total Incoming Costs	812.72	134.35	131.94	490.61
Total Allocated Cost	\$ 1,887,912.96	\$ 312,087.39	\$ 306,485.87	\$ 1,139,655.16

DEPARTMENT 1
FISCAL 2022

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Law Enforcement	
	J-POD Building	Center
Cost Adjustments:		
Building Depreciation Expense	\$ 23,240.42	\$ 106,388.30
Total Cost Adjustments	\$ 23,240.42	\$ 106,388.30
Incoming Costs		
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 23,240.42	\$ 106,388.30
2nd Allocation		
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	10.01	45.82
Insurance/Risk Management	-	-
County Treasurer	-	-
County Administrator	-	-
Human Resources	-	-
Facilities	-	-
Information Technology	-	-
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	10.01	45.82
Total 2nd Tier Allocation	\$ 10.01	\$ 45.82
Unallocated	-	-
Total Incoming Costs	10.01	45.82
Total Allocated Cost	\$ 23,250.43	\$ 106,434.12

DEPARTMENT 1
FISCAL 2022

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Administration Building

Total 1st Tier Allocation \$ 311,953.04
Total 2nd Tier Allocation 134.35

Total Allocated Cost \$ 312,087.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,518.00	2.67%	8,324.45	-	8,324.45	3.59	8,328.04
County Administrator	444.00	0.78%	2,434.82	-	2,434.82	1.05	2,435.87
Human Resources	2,886.00	5.07%	15,826.33	-	15,826.33	6.82	15,833.14
Facilities	4,339.00	7.63%	23,794.33	-	23,794.33	10.25	23,804.58
Information Technology	8,710.00	15.31%	47,764.14	-	47,764.14	20.57	47,784.71
Finance Department	2,892.00	5.08%	15,859.23	-	15,859.23	6.83	15,866.06
Corporation Counsel	2,792.00	4.91%	15,310.85	-	15,310.85	6.59	15,317.44
County Clerk	1,884.00	3.31%	10,331.53	-	10,331.53	4.45	10,335.98
Veterans Service	648.00	1.14%	3,553.52	-	3,553.52	1.53	3,555.05
Medical Examiner	1,402.00	2.46%	7,688.33	-	7,688.33	3.31	7,691.64
Land Resources & Parks	6,841.00	12.03%	37,514.87	-	37,514.87	16.16	37,531.02
Register of Deeds	2,888.00	5.08%	15,837.30	-	15,837.30	6.82	15,844.12
Land & Water Conservation	2,125.00	3.74%	11,653.13	-	11,653.13	5.02	11,658.15
UW Extension	3,426.00	6.02%	18,787.59	-	18,787.59	8.09	18,795.69
County Board	2,449.00	4.31%	13,429.89	-	13,429.89	5.78	13,435.68
All Other Departments	11,642.00	20.47%	63,842.73	-	63,842.73	27.50	63,870.22
Total	56,886.00	100.00%	\$ 311,953.04	\$ -	\$ 311,953.04	\$ 134.35	\$ 312,087.39

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2022

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 306,353.93
Total 2nd Tier Allocation 131.94

Total Allocated Cost \$ 306,485.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	2,228	2.35%	7,208.25	-	7,208.25	3.10	7,211.36
Facilities	6,909	7.30%	22,352.70	-	22,352.70	9.63	22,362.32
Health & Human Services	53,817	56.83%	174,114.22	-	174,114.22	74.99	174,189.20
Clearview	20,278	21.41%	65,605.44	-	65,605.44	28.25	65,633.70
Medical Examiner	214	0.23%	692.35	-	692.35	0.30	692.65
All Other Departments	11,245	11.88%	36,380.96	-	36,380.96	15.67	36,396.63
Total	94,691	100.00%	\$ 306,353.93	\$ -	\$ 306,353.93	\$ 131.94	\$ 306,485.87

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2022

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Justice Facility

Total 1st Tier Allocation \$ 1,139,164.55
Total 2nd Tier Allocation 490.61

Total Allocated Cost \$ 1,139,655.16

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities	563	0.42%	4,768.15	-	4,768.15	2.05	4,770.20
Information Technology	1,433	1.07%	12,136.34	-	12,136.34	5.23	12,141.57
Clerk of Courts	8,807	6.55%	74,588.10	-	74,588.10	32.12	74,620.23
Family Court Commissioner	1,961	1.46%	16,608.07	-	16,608.07	7.15	16,615.22
Sheriff's Office	2,322	1.73%	19,665.45	-	19,665.45	8.47	19,673.91
Child Support	5,983	4.45%	50,671.13	-	50,671.13	21.82	50,692.95
Courts & Judicial	20,397	15.16%	172,745.95	-	172,745.95	74.40	172,820.35
Register in Probate	1,750	1.30%	14,821.07	-	14,821.07	6.38	14,827.46
Family Court Services	924	0.69%	7,825.53	-	7,825.53	3.37	7,828.90
District Attorney/Victim Witness	7,300	5.43%	61,825.04	-	61,825.04	26.63	61,851.67
Jail	68,917	51.24%	583,670.76	-	583,670.76	251.37	583,922.13
All Other Departments	14,150	10.52%	119,838.96	-	119,838.96	51.61	119,890.57
Total	134,507	100.00%	\$ 1,139,164.55	\$ -	\$ 1,139,164.55	\$ 490.61	\$ 1,139,655.16

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2022

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: J-POD Building

Total 1st Tier Allocation \$ 23,240.42
Total 2nd Tier Allocation 10.01

Total Allocated Cost \$ 23,250.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	608	2.551%	592.83	-	592.83	0.26	593.09
Sheriff's Office	4,616	19.366%	4,500.85	-	4,500.85	1.94	4,502.79
Jail	18,204	76.375%	17,749.89	-	17,749.89	7.64	17,757.53
Emergency Management	407	1.708%	396.85	-	396.85	0.17	397.02
Total	23,835	100.00%	\$ 23,240.42	\$ -	\$ 23,240.42	\$ 10.01	\$ 23,250.43

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2022

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 106,388.30
Total 2nd Tier Allocation 45.82

Total Allocated Cost \$ 106,434.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	273.00	1.360%	1,447.39	-	1,447.39	0.62	1,448.02
Information Technology	202.50	1.009%	1,073.62	-	1,073.62	0.46	1,074.08
Sheriff's Office	18,086.93	90.135%	95,893.38	-	95,893.38	41.30	95,934.68
Emergency Management	1,504.00	7.495%	7,973.91	-	7,973.91	3.43	7,977.35
Total	20,066.43	100.00%	\$ 106,388.30	\$ -	\$ 106,388.30	\$ 45.82	\$ 106,434.12

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2022

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	8,328.04	8,328.04	-	-
County Administrator	2,435.87	2,435.87	-	-
Human Resources	23,044.50	15,833.14	7,211.36	-
Facilities	52,978.21	23,804.58	22,362.32	4,770.20
Information Technology	61,000.36	47,784.71	-	12,141.57
Finance Department	15,866.06	15,866.06	-	-
Corporation Counsel	15,317.44	15,317.44	-	-
Clerk of Courts	74,620.23	-	-	74,620.23
Family Court Commissioner	16,615.22	-	-	16,615.22
Sheriff's Office	120,111.38	-	-	19,673.91
Child Support	50,692.95	-	-	50,692.95
Health & Human Services	174,189.20	-	174,189.20	-
Clearview	65,633.70	-	65,633.70	-
County Clerk	10,335.98	10,335.98	-	-
Veterans Service	3,555.05	3,555.05	-	-
Courts & Judicial	172,820.35	-	-	172,820.35
Register in Probate	14,827.46	-	-	14,827.46
Family Court Services	7,828.90	-	-	7,828.90
District Attorney/Victim Witness	61,851.67	-	-	61,851.67
Jail	601,679.67	-	-	583,922.13
Medical Examiner	8,384.29	7,691.64	692.65	-
Emergency Management	8,374.37	-	-	-
Highway & Airport	-	-	-	-
Land Resources & Parks	37,531.02	37,531.02	-	-
Register of Deeds	15,844.12	15,844.12	-	-
Land & Water Conservation	11,658.15	11,658.15	-	-
UW Extension	18,795.69	18,795.69	-	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	13,435.68	13,435.68	-	-
All Other Departments	220,157.42	63,870.22	36,396.63	119,890.57
	\$ 1,887,912.96	\$ 312,087.39	\$ 306,485.87	\$ 1,139,655.16

DEPARTMENT 1
FISCAL 2022

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	593.09	1,448.02
Information Technology	-	1,074.08
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	4,502.79	95,934.68
Child Support	-	-
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	17,757.53	-
Medical Examiner	-	-
Emergency Management	397.02	7,977.35
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>\$ 23,250.43</u>	<u>\$ 106,434.12</u>

**DEPARTMENT 2
FISCAL 2022**

**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 2022 depreciation expense on equipment for departments totaled \$1,932,504.55. Allowable costs are allocated to benefiting departments based on 2022 depreciation expense amounts.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2022

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	\$ 1,932,504.55	\$ 1,932,504.55
Total Cost Adjustments	\$ 1,932,504.55	\$ 1,932,504.55
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 1,932,504.55	\$ 1,932,504.55
2nd Allocation		
Equipment Depreciation	-	-
Audit and Consulting Services	121.91	121.91
Insurance/Risk Management	-	-
County Treasurer	-	-
County Administrator	-	-
Human Resources	-	-
Facilities	-	-
Information Technology	-	-
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Building Depreciation	-	-
Total 2nd Allocation	121.91	121.91
Total 2nd Tier Allocation	\$ 121.91	\$ 121.91
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	\$ 1,932,626.46	\$ 1,932,626.46

DEPARTMENT 2
FISCAL 2022

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 1,932,504.55
Total 2nd Tier Allocation 121.91

Total Allocated Cost \$ 1,932,626.46

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	1,398.36	0.07%	1,398.36	-	1,398.36	0.09	1,398.45
Facilities	83,817.00	4.34%	83,817.00	-	83,817.00	5.29	83,822.29
Information Technology	585,716.65	30.31%	585,716.65	-	585,716.65	36.95	585,753.60
Finance Department	2,423.62	0.13%	2,423.62	-	2,423.62	0.15	2,423.77
Sheriff's Office	727,182.51	37.63%	727,182.51	-	727,182.51	45.87	727,228.38
Child Support	1,526.03	0.08%	1,526.03	-	1,526.03	0.10	1,526.13
Health & Human Services	112,191.46	5.81%	112,191.46	-	112,191.46	7.08	112,198.54
County Clerk	4,273.06	0.22%	4,273.06	-	4,273.06	0.27	4,273.33
Courts & Judicial	140,347.50	7.26%	140,347.50	-	140,347.50	8.85	140,356.35
Jail	88,016.08	4.55%	88,016.08	-	88,016.08	5.55	88,021.63
Medical Examiner	610.87	0.03%	610.87	-	610.87	0.04	610.91
Emergency Management	109,480.27	5.67%	109,480.27	-	109,480.27	6.91	109,487.18
Land Resources & Parks	64,338.91	3.33%	64,338.91	-	64,338.91	4.06	64,342.97
Register of Deeds	812.55	0.04%	812.55	-	812.55	0.05	812.60
Land & Water Conservation	1,362.72	0.07%	1,362.72	-	1,362.72	0.09	1,362.81
County Board	9,006.96	0.47%	9,006.96	-	9,006.96	0.57	9,007.53
Total	1,932,504.55	100.00%	\$ 1,932,504.55	\$ -	\$ 1,932,504.55	\$ 121.91	\$ 1,932,626.46

Allocation Basis: 2022 Depreciation Expense on Assets by Department

Allocation Source: Fixed Asset Management System Records

DEPARTMENT 2
FISCAL 2022

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	1,398.45	1,398.45
Facilities	83,822.29	83,822.29
Information Technology	585,753.60	585,753.60
Finance Department	2,423.77	2,423.77
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	727,228.38	727,228.38
Child Support	1,526.13	1,526.13
Health & Human Services	112,198.54	112,198.54
Clearview	-	-
County Clerk	4,273.33	4,273.33
Veterans Service	-	-
Courts & Judicial	140,356.35	140,356.35
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	88,021.63	88,021.63
Medical Examiner	610.91	610.91
Emergency Management	109,487.18	109,487.18
Highway & Airport	-	-
Land Resources & Parks	64,342.97	64,342.97
Register of Deeds	812.60	812.60
Land & Water Conservation	1,362.81	1,362.81
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	9,007.53	9,007.53
All Other Departments	-	-
Total	\$ 1,932,626.46	\$ 1,932,626.46

**DEPARTMENT 3
FISCAL 2022**

**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 2022 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 2022.

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 FY2021 Cost Allocation Plan that was prepared in 2022.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3
FISCAL 2022

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

Department: Audit and Consulting Services

Functions:	Total	General & Administrative	Audit Services	Billed Audit Services	Cost Allocation Plan
Expenditures:					
Financial Audit	\$ 41,167.65	\$ -	\$ 41,167.65	\$ -	\$ -
Professional Services	5,750.00	-	-	-	5,750.00
Total Expenditures	\$ 46,917.65	\$ -	\$ 41,167.65	\$ -	\$ 5,750.00
Cost Adjustments:					
Property Tax Revenue	(28,844.16)	(28,844.16)	-	-	-
Billed Audit Services	70,276.35	-	-	70,276.35	-
Total Cost Adjustments	\$ 41,432.19	\$ (28,844.16)	\$ -	\$ 70,276.35	\$ -
General & Administrative Allocation	-	-	-	-	-
Disallowed / Capitalized	28,844.16	28,844.16	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 117,194.00	\$ -	\$ 41,167.65	\$ 70,276.35	\$ 5,750.00
2nd Allocation					
Audit and Consulting Services	330.47	-	116.09	198.17	16.21
Insurance/Risk Management	-	-	-	-	-
County Treasurer	4.62	-	1.62	2.77	0.23
County Administrator	2,469.06	-	867.32	1,480.59	121.14
Human Resources	-	-	-	-	-
Facilities	-	-	-	-	-
Information Technology	-	-	-	-	-
Finance Department	87,130.88	-	30,607.14	52,248.75	4,274.98
Corporation Counsel	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-

DEPARTMENT 3
FISCAL 2022

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

Department: Audit and Consulting Services

Functions:	Total	General & Administrative	Audit Services	Billed Audit Services	Cost Allocation Plan
Total 2nd Allocation	89,935.03	-	31,592.18	53,930.28	4,412.57
Total 2nd Tier Allocation	\$ 89,935.03	\$ -	\$ 31,592.18	\$ 53,930.28	\$ 4,412.57
Unallocated	-	-	-	-	-
Total Incoming Costs	89,935.03	-	31,592.18	53,930.28	4,412.57
Total Allocated Cost	\$ 207,129.03	\$ -	\$ 72,759.83	\$ 124,206.63	\$ 10,162.57

DEPARTMENT 3
FISCAL 2022

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Audit Services

Total 1st Tier Allocation \$ 41,167.65
Total 2nd Tier Allocation 31,592.18

Total Allocated Cost \$ 72,759.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	45	0.06%	25.70	-	25.70	-	25.70
Insurance/Risk Management	79	0.11%	45.12	-	45.12	34.64	79.76
County Treasurer	2,301	3.19%	1,314.06	-	1,314.06	1,009.04	2,323.11
County Administrator	493	0.68%	281.54	-	281.54	216.19	497.74
Human Resources	1,541	2.14%	880.04	-	880.04	675.77	1,555.80
Facilities	4,855	6.73%	2,772.61	-	2,772.61	2,129.04	4,901.64
Information Technology	1,649	2.29%	941.72	-	941.72	723.13	1,664.84
Finance Department	828	1.15%	472.86	-	472.86	363.10	835.95
Corporation Counsel	976	1.35%	557.38	-	557.38	428.00	985.38
Clerk of Courts	4,850	6.73%	2,769.75	-	2,769.75	2,126.84	4,896.60
Family Court Commissioner	398	0.55%	227.29	-	227.29	174.53	401.82
Sheriff's Office	10,661	14.79%	6,088.31	-	6,088.31	4,675.11	10,763.42
Child Support	1,446	2.01%	825.79	-	825.79	634.11	1,459.89
County Clerk	2,964	4.11%	1,692.69	-	1,692.69	1,299.79	2,992.48
Veterans Service	642	0.89%	366.64	-	366.64	281.53	648.17
Courts & Judicial	2,454	3.40%	1,401.44	-	1,401.44	1,076.14	2,477.58
Register in Probate	463	0.64%	264.41	-	264.41	203.04	467.45
Family Court Services	1,716	2.38%	979.98	-	979.98	752.51	1,732.49
District Attorney/Victim Witness	1,819	2.52%	1,038.80	-	1,038.80	797.68	1,836.48
Jail	4,877	6.77%	2,785.17	-	2,785.17	2,138.68	4,923.85
Medical Examiner	1,108	1.54%	632.76	-	632.76	485.89	1,118.64
Emergency Management	1,572	2.18%	897.74	-	897.74	689.36	1,587.10
Land Resources & Parks	11,988	16.63%	6,846.14	-	6,846.14	5,257.03	12,103.17
Register of Deeds	2,080	2.89%	1,187.85	-	1,187.85	912.13	2,099.98
Land & Water Conservation	2,913	4.04%	1,663.56	-	1,663.56	1,277.42	2,940.99
UW Extension	925	1.28%	528.25	-	528.25	405.64	933.89
County Library System	122	0.17%	69.67	-	69.67	53.50	123.17
Worker's Compensation	454	0.63%	259.27	-	259.27	199.09	458.36
Dental Insurance	615	0.85%	351.22	-	351.22	269.69	620.91
County Board	1,686	2.34%	962.85	-	962.85	739.35	1,702.20
All Other Departments	3,567	4.95%	2,037.05	-	2,037.05	1,564.22	3,601.27
Total	72,087	100.00%	\$ 41,167.65	\$ -	\$ 41,167.65	\$ 31,592.18	\$ 72,759.83

Allocation Basis: Total Payroll and Accounting Transactions Processed by Departments Not Billed During 2022

Allocation Source: County Financial Records & Reports

DEPARTMENT 3
FISCAL 2022

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Billed Audit Services

Total 1st Tier Allocation \$ 70,276.35
Total 2nd Tier Allocation 53,930.28

Total Allocated Cost \$ 124,206.63

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Health & Human Services	27,196.00	38.70%	27,196.00	(27,196.00)	-	20,870.29	20,870.29
Clearview	18,641.60	26.53%	18,641.60	(18,641.60)	-	14,305.62	14,305.62
Highway & Airport	24,438.75	34.78%	24,438.75	(24,438.75)	-	18,754.37	18,754.37
Total	70,276.35	100.00%	\$ 70,276.35	\$ (70,276.35)	\$ -	\$ 53,930.28	\$ 53,930.28

Allocation Basis: FY2021 Billed Audit Services by Benefiting Department During 2022

Allocation Source: County Financial Records & Reports

DEPARTMENT 3
FISCAL 2022

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 4,412.57
Total Allocated Cost \$ 10,162.57

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Depreciation	10.00	14.13%	812.72	-	812.72	-	812.72
Equipment Depreciation	1.50	2.12%	121.91	-	121.91	-	121.91
Audit and Consulting Services	3.75	5.30%	304.77	-	304.77	-	304.77
Insurance/Risk Management	2.00	2.83%	162.54	-	162.54	159.01	321.56
County Treasurer	3.75	5.30%	304.77	-	304.77	298.15	602.92
County Administrator	4.00	5.65%	325.09	-	325.09	318.02	643.11
Human Resources	6.25	8.83%	507.95	-	507.95	496.91	1,004.86
Facilities	10.50	14.84%	853.36	-	853.36	834.81	1,688.17
Information Technology	10.50	14.84%	853.36	-	853.36	834.81	1,688.17
Finance Department	6.00	8.48%	487.63	-	487.63	477.03	964.67
Corporation Counsel	3.50	4.95%	284.45	-	284.45	278.27	562.72
Clerk of Courts	2.50	3.53%	203.18	-	203.18	198.76	401.94
Family Court Commissioner	2.00	2.83%	162.54	-	162.54	159.01	321.56
Sheriff's Office	4.50	6.36%	365.72	-	365.72	357.78	723.50
Total	70.75	100.00%	\$ 5,750.00	\$ -	\$ 5,750.00	\$ 4,412.57	\$ 10,162.57

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

Allocation Source: FY2021 Cost Allocation Plan Prepared During 2022

DEPARTMENT 3
FISCAL 2022

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	\$ 812.72	\$ -	\$ -	\$ 812.72
Equipment Depreciation	121.91	-	-	121.91
Audit and Consulting Services	330.47	25.70	-	304.77
Insurance/Risk Management	401.31	79.76	-	321.56
County Treasurer	2,926.02	2,323.11	-	602.92
County Administrator	1,140.85	497.74	-	643.11
Human Resources	2,560.67	1,555.80	-	1,004.86
Facilities	6,589.81	4,901.64	-	1,688.17
Information Technology	3,353.01	1,664.84	-	1,688.17
Finance Department	1,800.62	835.95	-	964.67
Corporation Counsel	1,548.10	985.38	-	562.72
Clerk of Courts	5,298.54	4,896.60	-	401.94
Family Court Commissioner	723.38	401.82	-	321.56
Sheriff's Office	11,486.92	10,763.42	-	723.50
Child Support	1,459.89	1,459.89	-	-
Health & Human Services	20,870.29	-	20,870.29	-
Clearview	14,305.62	-	14,305.62	-
County Clerk	2,992.48	2,992.48	-	-
Veterans Service	648.17	648.17	-	-
Courts & Judicial	2,477.58	2,477.58	-	-
Register in Probate	467.45	467.45	-	-
Family Court Services	1,732.49	1,732.49	-	-
District Attorney/Victim Witness	1,836.48	1,836.48	-	-
Jail	4,923.85	4,923.85	-	-
Medical Examiner	1,118.64	1,118.64	-	-
Emergency Management	1,587.10	1,587.10	-	-
Highway & Airport	18,754.37	-	18,754.37	-
Land Resources & Parks	12,103.17	12,103.17	-	-
Register of Deeds	2,099.98	2,099.98	-	-
Land & Water Conservation	2,940.99	2,940.99	-	-
UW Extension	933.89	933.89	-	-
County Library System	123.17	123.17	-	-
Worker's Compensation	458.36	458.36	-	-
Health Insurance	-	-	-	-
Dental Insurance	620.91	620.91	-	-
County Board	1,702.20	1,702.20	-	-
All Other Departments	3,601.27	3,601.27	-	-
Total	\$ 136,852.68	\$ 72,759.83	\$ 53,930.28	\$ 10,162.57

**DEPARTMENT 4
FISCAL 2022**

**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 2022 charges.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2022

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	63,687.41	-	63,687.41
Admin Fees	1,112.84	-	1,112.84
Safety and Loss Control	4,800.00	-	4,800.00
Membership Dues	385.00	-	385.00
Building Premium	163,112.00	-	163,112.00
Equipment Vehicle Insurance	129,084.00	-	129,084.00
Crime Prevention	7,155.00	-	7,155.00
General Liability Insurance	116,896.00	-	116,896.00
Errors and Omissions Insurance	216,364.00	-	216,364.00
Insured Claims Paid	35,721.60	-	35,721.60
Paid Claims Patrol	6,069.73	-	6,069.73
Accrued Claims Auto	(6,860.00)	-	(6,860.00)
Accrued Claims General	(133,445.00)	-	(133,445.00)
Accrued Claims Other	47,264.00	-	47,264.00
Total Expenditures	\$ 651,346.58	\$ -	\$ 651,346.58
Cost Adjustments:			
Interest Income	(4,832.08)	-	(4,832.08)
Dividend Income	(41,999.00)	-	(41,999.00)
Dept Charges for Insurance	(632,606.38)	-	(632,606.38)
Total Cost Adjustments	\$ (679,437.46)	\$ -	\$ (679,437.46)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	28,090.88	-	28,090.88
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-

DEPARTMENT 4
FISCAL 2022

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

Department: Insurance/Risk Management

Functions:	Total	General & Administrative	Risk Management
Equipment Depreciation	-		-
Audit and Consulting Services	207.66		207.66
Total 1st Allocation	207.66	-	207.66
Unallocated	-	-	-
Total 1st Tier Allocation	207.66	-	207.66
2nd Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Audit and Consulting Services	193.65		193.65
Insurance/Risk Management	-		-
County Treasurer	13.93		13.93
County Administrator	38,104.70		38,104.70
Human Resources	-		-
Facilities	-		-
Information Technology	-		-
Finance Department	192.21		192.21
Corporation Counsel	-		-
Clerk of Courts	-		-
Family Court Commissioner	-		-
Sheriff's Office	-		-
Total 2nd Allocation	38,504.50	-	38,504.50
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 38,504.50	\$ -	\$ 38,504.50
Total Incoming Costs	38,712.16	-	38,712.16
Total Allocated Cost	\$ 38,712.16	\$ -	\$ 38,712.16

DEPARTMENT 4
FISCAL 2022

DODGE COUNTY, WISCONSIN
INSURANCE/RISK MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Insurance/Risk Management
Function: Risk Management

Total 1st Tier Allocation \$ 207.66
Total 2nd Tier Allocation 38,504.50

Total Allocated Cost \$ 38,712.16

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	728.19	0.12%	0.24	-	0.24	44.32	44.56
County Administrator	182.05	0.03%	0.06	-	0.06	11.08	11.14
Human Resources	1,274.33	0.20%	0.42	-	0.42	77.56	77.98
Facilities	78,934.62	12.48%	25.91	-	25.91	4,804.47	4,830.38
Information Technology	9,331.61	1.48%	3.06	-	3.06	567.98	571.05
Finance Department	1,274.33	0.20%	0.42	-	0.42	77.56	77.98
Corporation Counsel	1,274.33	0.20%	0.42	-	0.42	77.56	77.98
Clerk of Courts	2,366.60	0.37%	0.78	-	0.78	144.05	144.82
Sheriff's Office	48,383.81	7.65%	15.88	-	15.88	2,944.95	2,960.83
Child Support	1,820.46	0.29%	0.60	-	0.60	110.80	111.40
Health & Human Services	44,633.68	7.06%	14.65	-	14.65	2,716.69	2,731.34
Clearview	90,726.67	14.34%	29.78	-	29.78	5,522.21	5,551.99
County Clerk	546.14	0.09%	0.18	-	0.18	33.24	33.42
Veterans Service	364.10	0.06%	0.12	-	0.12	22.16	22.28
Courts & Judicial	1,638.42	0.26%	0.54	-	0.54	99.72	100.26
Register in Probate	364.10	0.06%	0.12	-	0.12	22.16	22.28
Family Court Services	546.14	0.09%	0.18	-	0.18	33.24	33.42
District Attorney/Victim Witness	1,820.46	0.29%	0.60	-	0.60	110.80	111.40
Jail	180,490.11	28.53%	59.25	-	59.25	10,985.79	11,045.04
Medical Examiner	1,220.77	0.19%	0.40	-	0.40	74.30	74.70
Emergency Management	4,724.68	0.75%	1.55	-	1.55	287.57	289.13
Highway & Airport	143,000.10	22.60%	46.94	-	46.94	8,703.91	8,750.85
Land Resources & Parks	7,533.30	1.19%	2.47	-	2.47	458.53	461.00
Register of Deeds	728.19	0.12%	0.24	-	0.24	44.32	44.56
Land & Water Conservation	1,235.36	0.20%	0.41	-	0.41	75.19	75.60
UW Extension	546.14	0.09%	0.18	-	0.18	33.24	33.42
County Board	6,917.78	1.09%	2.27	-	2.27	421.06	423.33
Total	632,606.47	100.00%	\$ 207.66	\$ -	\$ 207.66	\$ 38,504.50	\$ 38,712.16

Allocation Basis: Insurance Premiums Billed by Department During 2022

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

DEPARTMENT 4
FISCAL 2022

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	44.56	44.56
County Administrator	11.14	11.14
Human Resources	77.98	77.98
Facilities	4,830.38	4,830.38
Information Technology	571.05	571.05
Finance Department	77.98	77.98
Corporation Counsel	77.98	77.98
Clerk of Courts	144.82	144.82
Family Court Commissioner	-	-
Sheriff's Office	2,960.83	2,960.83
Child Support	111.40	111.40
Health & Human Services	2,731.34	2,731.34
Clearview	5,551.99	5,551.99
County Clerk	33.42	33.42
Veterans Service	22.28	22.28
Courts & Judicial	100.26	100.26
Register in Probate	22.28	22.28
Family Court Services	33.42	33.42
District Attorney/Victim Witness	111.40	111.40
Jail	11,045.04	11,045.04
Medical Examiner	74.70	74.70
Emergency Management	289.13	289.13
Highway & Airport	8,750.85	8,750.85
Land Resources & Parks	461.00	461.00
Register of Deeds	44.56	44.56
Land & Water Conservation	75.60	75.60
UW Extension	33.42	33.42
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	423.33	423.33
All Other Departments	-	-
Total	\$ 38,712.16	\$ 38,712.16

**DEPARTMENT 5
FISCAL 2022**

**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 2022.
- **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 2022.
- **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 2022

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking	General Government
Expenditures:					
Salaries & Wages	\$ 221,620.55	\$ 40,334.94	\$ 40,999.80	\$ 25,929.60	\$ 114,356.20
Fringe Benefits	92,393.78	16,815.67	17,092.85	10,810.07	47,675.19
Title Searches	4,575.00	-	-	-	4,575.00
Legal Services	380.00	-	-	-	380.00
Water	762.18	-	-	-	762.18
Electricity	72.96	-	-	-	72.96
Sewer	420.00	-	-	-	420.00
Natural LP Gas	166.57	-	-	-	166.57
Phone	110.23	110.23	-	-	-
Grounds Maintenance & Repair	594.25	-	-	-	594.25
Computer Maint License Repair	2,360.02	2,360.02	-	-	-
Banking Services	8,271.24	-	-	-	8,271.24
Investment Adviser Fee	37,463.78	-	-	-	37,463.78
Postage Parcel Delivery	3,553.05	3,553.05	-	-	-
Purchased Services	89.52	89.52	-	-	-
Office Supplies & Small Equipment	983.05	983.05	-	-	-
Membership Dues	160.00	160.00	-	-	-
Conference Registration Fees	375.00	375.00	-	-	-
Advertising	3,450.20	-	-	-	3,450.20
Mileage	211.50	211.50	-	-	-
Lodging	333.00	333.00	-	-	-
Operating Supplies	1,720.42	-	-	-	1,720.42
Recording Fee	330.00	-	-	-	330.00
Other Misc Expenditure	(90.00)	(90.00)	-	-	-
Employee Bonds	33.32	33.32	-	-	-
General Liability Insurance	695.00	695.00	-	-	-
Taxes Written Off	9,638.16	-	-	-	9,638.16
Deferred Taxes	(15,188.24)	-	-	-	(15,188.24)
Total Expenditures	\$ 375,484.54	\$ 65,964.30	\$ 58,092.65	\$ 36,739.68	\$ 214,687.91
Cost Adjustments:					
Property Tax Revenue	904,514.00	-	-	-	904,514.00
Forest Crop Taxes	(2,751.40)	-	-	-	(2,751.40)
Ag Use Conv Penalty	(25,615.73)	-	-	-	(25,615.73)
Sales Tax Retained	(153.31)	-	-	-	(153.31)
Interest and Penalty on Taxes	(443,860.05)	-	-	-	(443,860.05)
PILTs-Federal	(20,432.60)	-	-	-	(20,432.60)
PILTs-State	(23,127.31)	-	-	-	(23,127.31)
Other Public Charges	(11,566.98)	-	-	-	(11,566.98)
County Departments	(65,425.99)	-	-	-	(65,425.99)
Dept Chg NSF Fees	(120.00)	-	-	-	(120.00)
Interest Income	(921,805.23)	-	-	-	(921,805.23)
Mkt Adj-Ehlers	255,449.35	-	-	-	255,449.35
Mkt Adj-Dana Invest	752,172.28	-	-	-	752,172.28

DEPARTMENT 5
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking	General Government
Mkt Adj-Landmark	197,375.10	-	-	-	197,375.10
Mkt Adj-Wells Fargo Investment	1,157.73	-	-	-	1,157.73
Mkt Adj-Moreton Capital	203,052.68	-	-	-	203,052.68
Mkt Adj-Oppenheimer	1,886,705.76	-	-	-	1,886,705.76
Investment Premium Paid	269,364.92	-	-	-	269,364.92
In Rem Gain/Loss	(47,336.74)	-	-	-	(47,336.74)
Cost Reimbursement	(84.29)	-	-	-	(84.29)
Misc Revenue	(83.84)	-	-	-	(83.84)
Applied Tax Credit	(0.43)	-	-	-	(0.43)
Rebates	(37.47)	(37.47)	-	-	-
Intrafund Wage Trans In	(4,247.00)	-	-	-	(4,247.00)
Total Cost Adjustments	\$ 2,903,143.45	\$ (37.47)	\$ -	\$ -	\$ 2,903,180.92
General & Administrative Allocation	-	(65,926.83)	14,910.10	9,429.63	41,587.09
Disallowed / Capitalized	(3,159,455.93)	-	-	-	(3,159,455.93)
Incoming Costs					
1st Allocation					
Building Depreciation	8,324.45	-	1,562.38	988.10	5,773.96
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	1,618.83	-	303.83	192.15	1,122.85
Insurance/Risk Management	0.24	-	0.04	0.03	0.17
Total 1st Allocation	9,943.52	-	1,866.26	1,180.28	6,896.98
General & Administrative Allocation	-	-	-	-	-
Unallocated	(6,896.98)	-	-	-	(6,896.98)
Total 1st Tier Allocation	\$ 3,281,674.53	\$ -	\$ 74,869.01	\$ 47,349.59	\$ 6,896.98
2nd Allocation					
Building Depreciation	3.59	-	0.67	0.43	2.49
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	1,307.19	-	245.34	155.16	906.69
Insurance/Risk Management	44.32	-	8.32	5.26	30.74
County Treasurer	4,448.91	-	835.00	528.08	3,085.83
County Administrator	4,370.42	-	820.27	518.76	3,031.39
Human Resources	2,677.34	-	502.50	317.80	1,857.04
Facilities	12,480.51	-	2,342.42	1,481.42	8,656.67
Information Technology	15,854.33	-	2,975.64	1,881.89	10,996.80
Finance Department	7,170.49	-	1,345.80	851.13	4,973.56
Corporation Counsel	13,923.64	-	2,613.27	1,652.72	9,657.64
Clerk of Courts	-	-	-	-	-

DEPARTMENT 5
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking	General Government
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	62,280.73	-	11,689.23	7,392.65	43,198.85
General & Administrative Allocation	-	-	-	-	-
Unallocated	(43,198.85)	-	-	-	(43,198.85)
Total 2nd Tier Allocation	\$ 19,081.88	\$ -	\$ 11,689.23	\$ 7,392.65	\$ -
Total Incoming Costs	22,128.42	-	13,555.49	8,572.93	-
Total Allocated Cost	\$ 141,300.48	\$ -	\$ 86,558.24	\$ 54,742.24	\$ -

DEPARTMENT 5
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation \$ 74,869.01
Total 2nd Tier Allocation 11,689.23

Total Allocated Cost \$ 86,558.24

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance/Risk Management	1	0.01%	7.77	-	7.77	-	7.77
County Treasurer	542	5.63%	4,213.37	-	4,213.37	-	4,213.37
Human Resources	42	0.44%	326.50	-	326.50	54.02	380.52
Facilities	25	0.26%	194.34	-	194.34	32.16	226.50
Information Technology	4	0.04%	31.10	-	31.10	5.14	36.24
Finance Department	9	0.09%	69.96	-	69.96	11.58	81.54
Corporation Counsel	14	0.15%	108.83	-	108.83	18.01	126.84
Clerk of Courts	35	0.36%	272.08	-	272.08	45.02	317.10
Sheriff's Office	391	4.06%	3,039.54	-	3,039.54	502.91	3,542.45
Child Support	67	0.70%	520.84	-	520.84	86.18	607.02
Health & Human Services	1,806	18.75%	14,039.40	-	14,039.40	2,322.93	16,362.32
Clearview	224	2.33%	1,741.32	-	1,741.32	288.11	2,029.44
County Clerk	920	9.55%	7,151.85	-	7,151.85	1,183.33	8,335.18
Veterans Service	4	0.04%	31.10	-	31.10	5.14	36.24
Courts & Judicial	110	1.14%	855.11	-	855.11	141.48	996.60
Register in Probate	2	0.02%	15.55	-	15.55	2.57	18.12
Family Court Services	539	5.60%	4,190.05	-	4,190.05	693.28	4,883.33
District Attorney/Victim Witness	79	0.82%	614.13	-	614.13	101.61	715.74
Jail	165	1.71%	1,282.67	-	1,282.67	212.23	1,494.90
Medical Examiner	1	0.01%	7.77	-	7.77	1.29	9.06
Emergency Management	53	0.55%	412.01	-	412.01	68.17	480.18
Highway & Airport	198	2.06%	1,539.20	-	1,539.20	254.67	1,793.88
Land Resources & Parks	3,148	32.69%	24,471.77	-	24,471.77	4,049.04	28,520.82
Register of Deeds	2	0.02%	15.55	-	15.55	2.57	18.12
Land & Water Conservation	796	8.26%	6,187.91	-	6,187.91	1,023.84	7,211.74
UW Extension	41	0.43%	318.72	-	318.72	52.74	371.46
Dental Insurance	24	0.25%	186.57	-	186.57	30.87	217.44
All Other Departments	389	4.04%	3,023.99	-	3,023.99	500.34	3,524.33
Total	9,631	100.00%	\$ 74,869.01	\$ -	\$ 74,869.01	\$ 11,689.23	\$ 86,558.24

Allocation Basis: Total Number of General Receipt Transactions Processed by Department During 2022

Allocation Source: County Financial Records & Reports

DEPARTMENT 5
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Disbursements & Checking

Total 1st Tier Allocation \$ 47,349.59
Total 2nd Tier Allocation 7,392.65

Total Allocated Cost \$ 54,742.24

	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%	4.62	-	4.62	-	4.62
Insurance/Risk Management	4	0.01%	6.16	-	6.16	-	6.16
County Treasurer	153	0.50%	235.54	-	235.54	-	235.54
County Administrator	38	0.12%	58.50	-	58.50	9.18	67.68
Human Resources	257	0.84%	395.64	-	395.64	62.09	457.74
Facilities	1,003	3.26%	1,544.09	-	1,544.09	242.34	1,786.43
Information Technology	418	1.36%	643.50	-	643.50	100.99	744.49
Finance Department	187	0.61%	287.88	-	287.88	45.18	333.06
Corporation Counsel	220	0.72%	338.68	-	338.68	53.15	391.84
Clerk of Courts	816	2.65%	1,256.21	-	1,256.21	197.16	1,453.37
Family Court Commissioner	9	0.03%	13.86	-	13.86	2.17	16.03
Sheriff's Office	2,716	8.83%	4,181.21	-	4,181.21	656.22	4,837.43
Child Support	374	1.22%	575.76	-	575.76	90.36	666.13
Health & Human Services	7,668	24.93%	11,804.68	-	11,804.68	1,852.69	13,657.38
Clearview	8,339	27.11%	12,837.67	-	12,837.67	2,014.81	14,852.49
County Clerk	150	0.49%	230.92	-	230.92	36.24	267.16
Veterans Service	72	0.23%	110.84	-	110.84	17.40	128.24
Courts & Judicial	456	1.48%	702.00	-	702.00	110.18	812.18
Register in Probate	56	0.18%	86.21	-	86.21	13.53	99.74
Family Court Services	100	0.33%	153.95	-	153.95	24.16	178.11
District Attorney/Victim Witness	340	1.11%	523.42	-	523.42	82.15	605.57
Jail	2,546	8.28%	3,919.50	-	3,919.50	615.15	4,534.65
Medical Examiner	194	0.63%	298.66	-	298.66	46.87	345.53
Emergency Management	165	0.54%	254.01	-	254.01	39.87	293.88
Highway & Airport	1,968	6.40%	3,029.68	-	3,029.68	475.50	3,505.18
Land Resources & Parks	769	2.50%	1,183.86	-	1,183.86	185.80	1,369.66
Register of Deeds	130	0.42%	200.13	-	200.13	31.41	231.54
Land & Water Conservation	204	0.66%	314.05	-	314.05	49.29	363.34
UW Extension	139	0.45%	213.99	-	213.99	33.58	247.57
County Library System	11	0.04%	16.93	-	16.93	2.66	19.59
Worker's Compensation	3	0.01%	4.62	-	4.62	0.72	5.34
Dental Insurance	16	0.05%	24.63	-	24.63	3.87	28.50
County Board	1,002	3.26%	1,542.55	-	1,542.55	242.10	1,784.65
All Other Departments	231	0.75%	355.62	-	355.62	55.81	411.43
Total	30,757	100.00%	\$ 47,349.59	\$ -	\$ 47,349.59	\$ 7,392.65	\$ 54,742.24

Allocation Basis: Total Payroll and Accounts Payable Disbursements by Departments During 2022

Allocation Source: County Financial Records and Reports

DEPARTMENT 5
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Disbursements &	
		General Receipts	Checking
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Audit and Consulting Services	4.62	-	4.62
Insurance/Risk Management	13.93	7.77	6.16
County Treasurer	4,448.91	4,213.37	235.54
County Administrator	67.68	-	67.68
Human Resources	838.26	380.52	457.74
Facilities	2,012.93	226.50	1,786.43
Information Technology	780.73	36.24	744.49
Finance Department	414.60	81.54	333.06
Corporation Counsel	518.68	126.84	391.84
Clerk of Courts	1,770.47	317.10	1,453.37
Family Court Commissioner	16.03	-	16.03
Sheriff's Office	8,379.88	3,542.45	4,837.43
Child Support	1,273.15	607.02	666.13
Health & Human Services	30,019.70	16,362.32	13,657.38
Clearview	16,881.92	2,029.44	14,852.49
County Clerk	8,602.34	8,335.18	267.16
Veterans Service	164.48	36.24	128.24
Courts & Judicial	1,808.77	996.60	812.18
Register in Probate	117.86	18.12	99.74
Family Court Services	5,061.44	4,883.33	178.11
District Attorney/Victim Witness	1,321.31	715.74	605.57
Jail	6,029.54	1,494.90	4,534.65
Medical Examiner	354.59	9.06	345.53
Emergency Management	774.06	480.18	293.88
Highway & Airport	5,299.06	1,793.88	3,505.18
Land Resources & Parks	29,890.47	28,520.82	1,369.66
Register of Deeds	249.66	18.12	231.54
Land & Water Conservation	7,575.09	7,211.74	363.34
UW Extension	619.03	371.46	247.57
County Library System	19.59	-	19.59
Worker's Compensation	5.34	-	5.34
Health Insurance	-	-	-
Dental Insurance	245.94	217.44	28.50
County Board	1,784.65	-	1,784.65
All Other Departments	3,935.76	3,524.33	411.43
Total	\$ 141,300.48	\$ 86,558.24	\$ 54,742.24

DEPARTMENT 6
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
NATURE AND EXTENT OF SERVICES

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

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

- **Department Administration & Oversight:** Costs related to day-to-day management of County departments have been identified and are allocated based on an analysis of effort devoted by benefiting department during 2022.
- **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 2022.
- **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 2022

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Admin & Oversight	Budget Development & Oversight
Expenditures:				
Salaries & Wages	\$ 181,233.90	\$ 75,574.54	\$ 72,312.33	\$ 17,760.92
Fringe Benefits	30,863.49	12,870.08	12,314.53	3,024.62
Drug Alcohol Test Fee	90.00	90.00	-	-
Professional Services	67,225.00	24,445.45	24,445.45	15,889.55
Phone	178.05	178.05	-	-
Computer Maint & License Repair	42.70	42.70	-	-
Postage Parcel Delivery	6.26	6.26	-	-
Purchased Services	25.02	25.02	-	-
Office Supplies and Small Equipment	199.21	199.21	-	-
Membership Dues	1,123.00	1,123.00	-	-
Conference Registration Fees	175.00	175.00	-	-
Mileage	278.46	278.46	-	-
Lodging	307.16	307.16	-	-
Employee Bond Premium	8.33	8.33	-	-
General Liability Insurance	174.00	174.00	-	-
Total Expenditures	\$ 281,929.58	\$ 115,497.26	\$ 109,072.31	\$ 36,675.09
Cost Adjustments:				
Property Tax Revenue	(201,356.00)	-	-	-
Rebates	(19.21)	(19.21)	-	-
Intrafund Wage Trans In	(1,522.00)	-	-	-
Intrafund Retire Transfer	(52,131.84)	-	-	-
Total Cost Adjustments	\$ (255,029.05)	\$ (19.21)	\$ -	\$ -
General & Administrative Allocation	0.00	(115,478.05)	79,032.14	19,411.40
Disallowed / Capitalized	255,009.84	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	2,434.82	-	1,595.67	536.54
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	606.63	-	397.56	133.68
Insurance/Risk Management	0.06	-	0.04	0.01

DEPARTMENT 6
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Admin & Oversight	Budget Development & Oversight
County Treasurer	58.50	-	38.34	12.89
Total 1st Allocation	3,100.01	-	2,031.61	683.12
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 285,010.38	\$ -	\$ 190,136.07	\$ 56,769.61
2nd Allocation				
Building Depreciation	1.05	-	0.69	0.23
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	534.22	-	350.10	117.72
Insurance/Risk Management	11.08	-	7.26	2.44
County Treasurer	9.18	-	6.02	2.02
County Administrator	-	-	-	-
Human Resources	476.43	-	312.23	104.99
Facilities	3,650.43	-	2,392.33	804.41
Information Technology	5,298.04	-	3,472.10	1,167.48
Finance Department	3,597.07	-	2,357.36	792.65
Corporation Counsel	29,026.35	-	19,022.58	6,396.26
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	42,603.85	-	27,920.66	9,388.20
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 42,603.85	\$ -	\$ 27,920.66	\$ 9,388.20
Total Incoming Costs	45,703.86	-	29,952.27	10,071.32
Total Allocated Cost	\$ 327,614.23	\$ -	\$ 218,056.73	\$ 66,157.81

DEPARTMENT 6
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Risk Management	General Government
Expenditures:		
Salaries & Wages	\$ 15,586.12	\$ -
Fringe Benefits	2,654.26	-
Drug Alcohol Test Fee	-	-
Professional Services	2,444.55	-
Phone	-	-
Computer Maint & License Repair	-	-
Postage Parcel Delivery	-	-
Purchased Services	-	-
Office Supplies and Small Equipment	-	-
Membership Dues	-	-
Conference Registration Fees	-	-
Mileage	-	-
Lodging	-	-
Employee Bond Premium	-	-
General Liability Insurance	-	-
Total Expenditures	\$ 20,684.92	\$ -
Cost Adjustments:		
Property Tax Revenue	-	(201,356.00)
Rebates	-	-
Intrafund Wage Trans In	-	(1,522.00)
Intrafund Retire Transfer	-	(52,131.84)
Total Cost Adjustments	\$ -	\$ (255,009.84)
General & Administrative Allocation	17,034.50	-
Disallowed / Capitalized	-	255,009.84
Incoming Costs		
1st Allocation		
Building Depreciation	302.61	-
Equipment Depreciation	-	-
Audit and Consulting Services	75.39	-
Insurance/Risk Management	0.01	-

DEPARTMENT 6
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	General	
	Risk Management	Government
County Treasurer	7.27	-
Total 1st Allocation	385.28	-
General & Administrative Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 38,104.70	\$ -
2nd Allocation		
Building Depreciation	0.13	-
Equipment Depreciation	-	-
Audit and Consulting Services	66.39	-
Insurance/Risk Management	1.38	-
County Treasurer	1.14	-
County Administrator	-	-
Human Resources	59.21	-
Facilities	453.69	-
Information Technology	658.46	-
Finance Department	447.06	-
Corporation Counsel	3,607.52	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	5,294.99	-
General & Administrative Allocation	-	-
Unallocated	-	-
Total 2nd Tier Allocation	\$ 5,294.99	\$ -
Total Incoming Costs	5,680.27	-
Total Allocated Cost	\$ 43,399.69	\$ -

DEPARTMENT 6
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Department Admin & Oversight

Total 1st Tier Allocation \$ 190,136.07
Total 2nd Tier Allocation 27,920.66
Total Allocated Cost \$ 218,056.73

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	1.00	1.00%	1,901.36	-	1,901.36	-	1,901.36
County Treasurer	2.00	2.00%	3,802.72	-	3,802.72	-	3,802.72
Human Resources	15.00	15.00%	28,520.41	-	28,520.41	4,317.63	32,838.04
Facilities	10.00	10.00%	19,013.61	-	19,013.61	2,878.42	21,892.03
Information Technology	5.00	5.00%	9,506.80	-	9,506.80	1,439.21	10,946.01
Finance Department	3.00	3.00%	5,704.08	-	5,704.08	863.53	6,567.61
Corporation Counsel	4.00	4.00%	7,605.44	-	7,605.44	1,151.37	8,756.81
Clerk of Courts	1.00	1.00%	1,901.36	-	1,901.36	287.84	2,189.20
Family Court Commissioner	1.00	1.00%	1,901.36	-	1,901.36	287.84	2,189.20
Sheriff's Office	12.00	12.00%	22,816.33	-	22,816.33	3,454.10	26,270.43
Child Support	3.00	3.00%	5,704.08	-	5,704.08	863.53	6,567.61
Health & Human Services	12.00	12.00%	22,816.33	-	22,816.33	3,454.10	26,270.43
Clearview	3.00	3.00%	5,704.08	-	5,704.08	863.53	6,567.61
County Clerk	1.00	1.00%	1,901.36	-	1,901.36	287.84	2,189.20
Veterans Service	1.00	1.00%	1,901.36	-	1,901.36	287.84	2,189.20
Courts & Judicial	3.00	3.00%	5,704.08	-	5,704.08	863.53	6,567.61
District Attorney/Victim Witness	1.00	1.00%	1,901.36	-	1,901.36	287.84	2,189.20
Jail	2.00	2.00%	3,802.72	-	3,802.72	575.68	4,378.41
Medical Examiner	1.00	1.00%	1,901.36	-	1,901.36	287.84	2,189.20
Emergency Management	1.00	1.00%	1,901.36	-	1,901.36	287.84	2,189.20
Highway & Airport	8.00	8.00%	15,210.89	-	15,210.89	2,302.73	17,513.62
Land Resources & Parks	1.00	1.00%	1,901.36	-	1,901.36	287.84	2,189.20
Register of Deeds	1.00	1.00%	1,901.36	-	1,901.36	287.84	2,189.20
Land & Water Conservation	1.00	1.00%	1,901.36	-	1,901.36	287.84	2,189.20
UW Extension	1.00	1.00%	1,901.36	-	1,901.36	287.84	2,189.20
County Library System	1.00	1.00%	1,901.36	-	1,901.36	287.84	2,189.20
Health Insurance	3.00	3.00%	5,704.08	-	5,704.08	863.53	6,567.61
All Other Departments	2.00	2.00%	3,802.72	-	3,802.72	575.68	4,378.41
Total	100.00	100.00%	\$ 190,136.07	\$ -	\$ 190,136.07	\$ 27,920.66	\$ 218,056.73

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2022

Allocation Source: County Administrator Effort Analysis

DEPARTMENT 6
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Budget Development & Oversight

Total 1st Tier Allocation \$ 56,769.61
Total 2nd Tier Allocation 9,388.20
Total Allocated Cost \$ 66,157.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	1.00	1.00%	567.70	-	567.70	-	567.70
County Treasurer	1.00	1.00%	567.70	-	567.70	-	567.70
Human Resources	1.00	1.00%	567.70	-	567.70	95.80	663.49
Facilities	5.00	5.00%	2,838.48	-	2,838.48	478.99	3,317.47
Information Technology	2.00	2.00%	1,135.39	-	1,135.39	191.60	1,326.99
Finance Department	1.00	1.00%	567.70	-	567.70	95.80	663.49
Corporation Counsel	1.00	1.00%	567.70	-	567.70	95.80	663.49
Clerk of Courts	1.00	1.00%	567.70	-	567.70	95.80	663.49
Sheriff's Office	12.00	12.00%	6,812.35	-	6,812.35	1,149.58	7,961.93
Child Support	2.00	2.00%	1,135.39	-	1,135.39	191.60	1,326.99
Health & Human Services	12.00	12.00%	6,812.35	-	6,812.35	1,149.58	7,961.93
Clearview	3.00	3.00%	1,703.09	-	1,703.09	287.39	1,990.48
County Clerk	1.00	1.00%	567.70	-	567.70	95.80	663.49
Veterans Service	1.00	1.00%	567.70	-	567.70	95.80	663.49
Courts & Judicial	5.00	5.00%	2,838.48	-	2,838.48	478.99	3,317.47
District Attorney/Victim Witness	1.00	1.00%	567.70	-	567.70	95.80	663.49
Jail	15.00	15.00%	8,515.44	-	8,515.44	1,436.97	9,952.41
Medical Examiner	1.00	1.00%	567.70	-	567.70	95.80	663.49
Emergency Management	1.00	1.00%	567.70	-	567.70	95.80	663.49
Highway & Airport	12.00	12.00%	6,812.35	-	6,812.35	1,149.58	7,961.93
Land Resources & Parks	1.00	1.00%	567.70	-	567.70	95.80	663.49
Register of Deeds	1.00	1.00%	567.70	-	567.70	95.80	663.49
Land & Water Conservation	1.00	1.00%	567.70	-	567.70	95.80	663.49
UW Extension	1.00	1.00%	567.70	-	567.70	95.80	663.49
County Library System	1.00	1.00%	567.70	-	567.70	95.80	663.49
Worker's Compensation	1.00	1.00%	567.70	-	567.70	95.80	663.49
Health Insurance	5.00	5.00%	2,838.48	-	2,838.48	478.99	3,317.47
Dental Insurance	1.00	1.00%	567.70	-	567.70	95.80	663.49
County Board	4.00	4.00%	2,270.78	-	2,270.78	383.19	2,653.98
All Other Departments	5.00	5.00%	2,838.48	-	2,838.48	478.99	3,317.47
Total	100.00	100.00%	\$ 56,769.61	\$ -	\$ 56,769.61	\$ 9,388.20	\$ 66,157.81

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2022

Allocation Source: County Administrator Effort Analysis

DEPARTMENT 6
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Risk Management

Total 1st Tier Allocation \$ 38,104.70
Total 2nd Tier Allocation 5,294.99

Total Allocated Cost \$ 43,399.69

	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%	38,104.70	-	38,104.70	-	38,104.70
All Other Departments		0.00%	-	-	-	5,294.99	5,294.99
Total	100.00	100.00%	\$ 38,104.70	\$ -	\$ 38,104.70	\$ 5,294.99	\$ 43,399.69

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed Employee Personnel Activity Reports

DEPARTMENT 6
FISCAL 2022

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administrator

Grantee Department	Total	Budget		
		Department Admin & Oversight	Development & Oversight	Risk Management
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	2,469.06	1,901.36	567.70	-
Insurance/Risk Management	38,104.70	-	-	38,104.70
County Treasurer	4,370.42	3,802.72	567.70	-
County Administrator	-	-	-	-
Human Resources	33,501.53	32,838.04	663.49	-
Facilities	25,209.50	21,892.03	3,317.47	-
Information Technology	12,273.00	10,946.01	1,326.99	-
Finance Department	7,231.10	6,567.61	663.49	-
Corporation Counsel	9,420.30	8,756.81	663.49	-
Clerk of Courts	2,852.70	2,189.20	663.49	-
Family Court Commissioner	2,189.20	2,189.20	-	-
Sheriff's Office	34,232.36	26,270.43	7,961.93	-
Child Support	7,894.60	6,567.61	1,326.99	-
Health & Human Services	34,232.36	26,270.43	7,961.93	-
Clearview	8,558.09	6,567.61	1,990.48	-
County Clerk	2,852.70	2,189.20	663.49	-
Veterans Service	2,852.70	2,189.20	663.49	-
Courts & Judicial	9,885.08	6,567.61	3,317.47	-
Register in Probate	-	-	-	-
Family Court Services	-	-	-	-
District Attorney/Victim Witness	2,852.70	2,189.20	663.49	-
Jail	14,330.82	4,378.41	9,952.41	-
Medical Examiner	2,852.70	2,189.20	663.49	-
Emergency Management	2,852.70	2,189.20	663.49	-
Highway & Airport	25,475.55	17,513.62	7,961.93	-
Land Resources & Parks	2,852.70	2,189.20	663.49	-
Register of Deeds	2,852.70	2,189.20	663.49	-
Land & Water Conservation	2,852.70	2,189.20	663.49	-
UW Extension	2,852.70	2,189.20	663.49	-
County Library System	2,852.70	2,189.20	663.49	-
Worker's Compensation	663.49	-	663.49	-
Health Insurance	9,885.08	6,567.61	3,317.47	-
Dental Insurance	663.49	-	663.49	-
County Board	2,653.98	-	2,653.98	-
All Other Departments	12,990.86	4,378.41	3,317.47	5,294.99
Total	\$ 327,614.23	\$ 218,056.73	\$ 66,157.81	\$ 43,399.69

**DEPARTMENT 7
FISCAL 2022**

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 2022.
- **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 2022

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	\$ 409,778.22	\$ 819.56	\$ 233,163.81	\$ 47,124.50
Fringe Benefits	127,870.01	255.74	72,758.04	14,705.05
Drug Alcohol Test Fee	49.00	-	49.00	-
Background Checks	7.00	-	7.00	-
Legal Services	3,805.50	-	3,805.50	-
Professional Services	10,725.00	-	10,725.00	-
Recruitment Services	5,830.15	-	5,830.15	-
Employee Assistance Program	12,626.50	-	12,626.50	-
Phone	264.24	-	264.24	-
Computer Maint License Repair	30,732.76	-	30,732.76	-
Flex Spending Administration	2,323.75	-	2,323.75	-
COBRA Secure Fees	6,042.96	-	6,042.96	-
HSA Admin Fees	1,564.50	-	1,564.50	-
HRA Admin Fees	300.00	-	300.00	-
Postage Parcel Delivery	200.74	-	200.74	-
Purchased Services	269.48	-	269.48	-
Office Supplies & Small Equipment	1,314.34	-	1,314.34	-
Membership Dues	1,611.00	-	1,611.00	-
Conference Registration Fees	759.00	-	759.00	-
Advertising	1,330.00	-	1,330.00	-
Mileage	505.95	-	505.95	-
Lodging	440.00	-	440.00	-
Operating Supplies	2,591.47	-	2,591.47	-
Employee Bond Premium	58.31	-	58.31	-
General Liability Insurance	1,216.00	-	1,216.00	-
Total Expenditures	\$ 622,215.88	\$ 1,075.30	\$ 390,489.49	\$ 61,829.55
Cost Adjustments:				
Property Tax Revenue	(647,327.00)	-	-	-
Other Public Charges	(23.70)	-	(23.70)	-
Donation Revenue	(2,482.05)	-	(2,482.05)	-
Rebates	(497.23)	-	(497.23)	-
Intrafund Trans In	(1,361.01)	-	-	-
Intrafund Wage Trans In	(9,959.00)	-	-	-
General Revenue-Misc Revenue	(52,728.68)	-	(52,728.68)	-

DEPARTMENT 7
FISCAL 2022

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	\$ (714,378.67)	\$ -	\$ (55,731.66)	\$ -
General & Administrative Allocation	(0.00)	(1,075.30)	613.07	123.91
Disallowed / Capitalized	629,614.01	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	23,034.58	-	14,481.04	2,292.91
Equipment Depreciation	1,398.36	-	879.10	139.20
Audit and Consulting Services	1,387.99	-	872.58	138.16
Insurance/Risk Management	0.42	-	0.26	0.04
County Treasurer	722.14	-	453.99	71.88
County Administrator	29,088.11	-	18,286.68	2,895.49
Total 1st Allocation	55,631.60	-	34,973.65	5,537.68
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	593,082.81	-	370,344.55	67,491.13
2nd Allocation				
Building Depreciation	9.92	-	6.24	0.99
Equipment Depreciation	0.09	-	0.06	0.01
Audit and Consulting Services	1,172.68	-	737.22	116.73
Insurance/Risk Management	77.56	-	48.76	7.72
County Treasurer	116.12	-	73.00	11.56
County Administrator	4,413.43	-	2,774.57	439.32
Human Resources	3,104.76	-	1,951.85	309.05
Facilities	41,647.49	-	26,182.33	4,145.67
Information Technology	20,200.03	-	12,699.06	2,010.75
Finance Department	11,836.25	-	7,441.04	1,178.20
Corporation Counsel	9,194.28	-	5,780.12	915.22
Clerk of Courts	-	-	-	-

DEPARTMENT 7
FISCAL 2022

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Human Resources Administration	Health Insurance Administration
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	91,772.60	-	57,694.24	9,135.22
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 91,772.60	\$ -	\$ 57,694.24	\$ 9,135.22
Total Incoming Costs	147,404.19	-	92,667.89	14,672.90
Total Allocated Cost	\$ 684,855.41	\$ -	\$ 428,038.79	\$ 76,626.35

DEPARTMENT 7
FISCAL 2022

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	\$ 7,376.01	\$ 14,752.02	\$ 106,542.34	\$ -
Fringe Benefits	2,301.66	4,603.32	33,246.20	-
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	-	-	-	-
HSA Admin Fees	-	-	-	-
HRA Admin Fees	-	-	-	-
Postage Parcel Delivery	-	-	-	-
Purchased Services	-	-	-	-
Office Supplies & Small Equipment	-	-	-	-
Membership Dues	-	-	-	-
Conference Registration Fees	-	-	-	-
Advertising	-	-	-	-
Mileage	-	-	-	-
Lodging	-	-	-	-
Operating Supplies	-	-	-	-
Employee Bond Premium	-	-	-	-
General Liability Insurance	-	-	-	-
Total Expenditures	\$ 9,677.67	\$ 19,355.34	\$ 139,788.54	\$ -
Cost Adjustments:				
Property Tax Revenue	-	-	-	(647,327.00)
Other Public Charges	-	-	-	-
Donation Revenue	-	-	-	-
Rebates	-	-	-	-
Intrafund Trans In	-	-	-	(1,361.01)
Intrafund Wage Trans In	-	-	-	(9,959.00)
General Revenue-Misc Revenue	-	-	-	-

DEPARTMENT 7
FISCAL 2022

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	\$ -	\$ -	\$ -	\$ (658,647.01)
General & Administrative Allocation	19.39	38.79	280.14	-
Disallowed / Capitalized	(9,677.67)	(19,355.34)	-	658,647.01
Incoming Costs				
1st Allocation				
Building Depreciation	358.89	717.78	5,183.96	-
Equipment Depreciation	21.79	43.57	314.70	-
Audit and Consulting Services	21.63	43.25	312.37	-
Insurance/Risk Management	0.01	0.01	0.09	-
County Treasurer	11.25	22.50	162.52	-
County Administrator	453.21	906.41	6,546.32	-
Total 1st Allocation	866.77	1,733.53	12,519.97	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	886.16	1,772.32	152,588.64	-
2nd Allocation				
Building Depreciation	0.15	0.31	2.23	-
Equipment Depreciation	0.00	0.00	0.02	-
Audit and Consulting Services	18.27	36.54	263.91	-
Insurance/Risk Management	1.21	2.42	17.46	-
County Treasurer	1.81	3.62	26.13	-
County Administrator	68.76	137.53	993.25	-
Human Resources	48.37	96.75	698.73	-
Facilities	648.89	1,297.78	9,372.83	-
Information Technology	314.73	629.45	4,546.04	-
Finance Department	184.41	368.83	2,663.76	-
Corporation Counsel	143.25	286.50	2,069.19	-
Clerk of Courts	-	-	-	-

DEPARTMENT 7
FISCAL 2022

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	Department Specific	General Government
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	1,429.86	2,859.72	20,653.55	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 1,429.86	\$ 2,859.72	\$ 20,653.55	\$ -
Total Incoming Costs	2,296.63	4,593.26	33,173.52	-
Total Allocated Cost	\$ 2,316.02	\$ 4,632.04	\$ 173,242.19	\$ -

DEPARTMENT 7
FISCAL 2022

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Human Resources Administration

Total 1st Tier Allocation \$ 370,344.55
Total 2nd Tier Allocation 57,694.24

Total Allocated Cost \$ 428,038.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	6	0.59%	2,197.89	-	2,197.89	-	2,197.89
County Administrator	1	0.10%	366.32	-	366.32	-	366.32
Human Resources	7	0.69%	2,564.21	-	2,564.21	-	2,564.21
Facilities	23	2.27%	8,425.25	-	8,425.25	1,330.96	9,756.21
Information Technology	12	1.19%	4,395.78	-	4,395.78	694.41	5,090.20
Finance Department	6	0.59%	2,197.89	-	2,197.89	347.21	2,545.10
Corporation Counsel	7	0.69%	2,564.21	-	2,564.21	405.07	2,969.28
Clerk of Courts	15	1.48%	5,494.73	-	5,494.73	868.02	6,362.74
Sheriff's Office	94	9.30%	34,433.62	-	34,433.62	5,439.58	39,873.20
Child Support	12	1.19%	4,395.78	-	4,395.78	694.41	5,090.20
Health & Human Services	194	19.19%	71,065.13	-	71,065.13	11,226.36	82,291.49
Clearview	342	33.83%	125,279.76	-	125,279.76	19,790.80	145,070.56
County Clerk	3	0.30%	1,098.95	-	1,098.95	173.60	1,272.55
Veterans Service	2	0.20%	732.63	-	732.63	115.74	848.37
Courts & Judicial	12	1.19%	4,395.78	-	4,395.78	694.41	5,090.20
Register in Probate	2	0.20%	732.63	-	732.63	115.74	848.37
Family Court Services	3	0.30%	1,098.95	-	1,098.95	173.60	1,272.55
District Attorney/Victim Witness	13	1.29%	4,762.10	-	4,762.10	752.28	5,514.38
Jail	113	11.18%	41,393.60	-	41,393.60	6,539.07	47,932.67
Medical Examiner	8	0.79%	2,930.52	-	2,930.52	462.94	3,393.46
Emergency Management	16	1.58%	5,861.04	-	5,861.04	925.89	6,786.93
Highway & Airport	81	8.01%	29,671.52	-	29,671.52	4,687.30	34,358.82
Land Resources & Parks	25	2.47%	9,157.88	-	9,157.88	1,446.70	10,604.57
Register of Deeds	4	0.40%	1,465.26	-	1,465.26	231.47	1,696.73
Land & Water Conservation	6	0.59%	2,197.89	-	2,197.89	347.21	2,545.10
UW Extension	4	0.40%	1,465.26	-	1,465.26	231.47	1,696.73
Total	1,011	100.00%	\$ 370,344.55	\$ -	\$ 370,344.55	\$ 57,694.24	\$ 428,038.79

Allocation Basis: Total Number of Employees by Department During 2022, Excluding County Board

Allocation Source: County Human Resources Records & Reports

DEPARTMENT 7
FISCAL 2022

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Health Insurance Administration

Total 1st Tier Allocation \$ 67,491.13
Total 2nd Tier Allocation 9,135.22

Total Allocated Cost \$ 76,626.35

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	52,060.80	0.71%	479.45	-	479.45	-	479.45
County Administrator	11,957.32	0.16%	110.12	-	110.12	-	110.12
Human Resources	58,696.15	0.80%	540.55	-	540.55	-	540.55
Facilities	264,897.61	3.61%	2,439.53	-	2,439.53	335.82	2,775.36
Information Technology	157,841.28	2.15%	1,453.61	-	1,453.61	200.10	1,653.72
Finance Department	75,283.23	1.03%	693.31	-	693.31	95.44	788.75
Corporation Counsel	67,628.00	0.92%	622.81	-	622.81	85.74	708.55
Clerk of Courts	112,132.30	1.53%	1,032.67	-	1,032.67	142.16	1,174.82
Family Court Commissioner	6,124.67	0.08%	56.40	-	56.40	7.76	64.17
Sheriff's Office	885,744.22	12.09%	8,157.12	-	8,157.12	1,122.91	9,280.03
Child Support	96,409.82	1.32%	887.87	-	887.87	122.22	1,010.10
Health & Human Services	1,414,063.36	19.30%	13,022.60	-	13,022.60	1,792.68	14,815.28
Clearview	1,917,662.62	26.17%	17,660.42	-	17,660.42	2,431.12	20,091.54
County Clerk	34,884.27	0.48%	321.26	-	321.26	44.22	365.49
Veterans Service	15,312.00	0.21%	141.01	-	141.01	19.41	160.43
Courts & Judicial	60,227.09	0.82%	554.65	-	554.65	76.35	631.01
Register in Probate	12,760.00	0.17%	117.51	-	117.51	16.18	133.69
Family Court Services	30,624.00	0.42%	282.03	-	282.03	38.82	320.85
District Attorney/Victim Witness	124,537.76	1.70%	1,146.91	-	1,146.91	157.88	1,304.79
Jail	705,897.44	9.63%	6,500.85	-	6,500.85	894.90	7,395.76
Medical Examiner	36,748.80	0.50%	338.43	-	338.43	46.59	385.02
Emergency Management	24,234.40	0.33%	223.18	-	223.18	30.72	253.91
Highway & Airport	862,322.48	11.77%	7,941.43	-	7,941.43	1,093.21	9,034.64
Land Resources & Parks	207,095.44	2.83%	1,907.21	-	1,907.21	262.55	2,169.76
Register of Deeds	36,749.04	0.50%	338.43	-	338.43	46.59	385.02
Land & Water Conservation	33,686.40	0.46%	310.23	-	310.23	42.71	352.94
UW Extension	21,436.80	0.29%	197.42	-	197.42	27.18	224.60
Worker's Compensation	612.48	0.01%	5.64	-	5.64	0.78	6.42
Dental Insurance	918.72	0.01%	8.46	-	8.46	1.16	9.63
Total	7,328,548.50	100.00%	\$ 67,491.13	\$ -	\$ 67,491.13	\$ 9,135.22	\$ 76,626.35

Allocation Basis: County Share of Health Insurance Premiums Paid by Department During 2022

Allocation Source: County Finance Department Records and Reports

DEPARTMENT 7
FISCAL 2022

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Workers Comp Administration

Total 1st Tier Allocation	\$ 886.16
Total 2nd Tier Allocation	<u>1,429.86</u>
Total Allocated Cost	\$ 2,316.02

	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%	886.16	-	886.16	1,429.86	2,316.02
Total	100.00	100.00%	\$ 886.16	\$ -	\$ 886.16	\$ 1,429.86	\$ 2,316.02

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2022 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2022

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Dental Insurance Administration

Total 1st Tier Allocation	\$ 1,772.32
Total 2nd Tier Allocation	<u>2,859.72</u>
Total Allocated Cost	\$ 4,632.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Dental Insurance	100.00	100.00%	1,772.32	-	1,772.32	2,859.72	4,632.04
Total	100.00	100.00%	\$ 1,772.32	\$ -	\$ 1,772.32	\$ 2,859.72	\$ 4,632.04

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2022 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2022

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Department Specific

Total 1st Tier Allocation \$ 152,588.64
Total 2nd Tier Allocation 20,653.55

Total Allocated Cost \$ 173,242.19

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Clearview	100.00	100.00%	152,588.64	-	152,588.64	20,653.55	173,242.19
Total	100.00	100.00%	\$ 152,588.64	\$ -	\$ 152,588.64	\$ 20,653.55	\$ 173,242.19

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2022 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2022

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	2,677.34	2,197.89	479.45	-	-
County Administrator	476.43	366.32	110.12	-	-
Human Resources	3,104.76	2,564.21	540.55	-	-
Facilities	12,531.57	9,756.21	2,775.36	-	-
Information Technology	6,743.91	5,090.20	1,653.72	-	-
Finance Department	3,333.85	2,545.10	788.75	-	-
Corporation Counsel	3,677.83	2,969.28	708.55	-	-
Clerk of Courts	7,537.57	6,362.74	1,174.82	-	-
Family Court Commissioner	64.17	-	64.17	-	-
Sheriff's Office	49,153.23	39,873.20	9,280.03	-	-
Child Support	6,100.29	5,090.20	1,010.10	-	-
Health & Human Services	97,106.77	82,291.49	14,815.28	-	-
Clearview	165,162.10	145,070.56	20,091.54	-	-
County Clerk	1,638.03	1,272.55	365.49	-	-
Veterans Service	1,008.79	848.37	160.43	-	-
Courts & Judicial	5,721.20	5,090.20	631.01	-	-
Register in Probate	982.05	848.37	133.69	-	-
Family Court Services	1,593.40	1,272.55	320.85	-	-
District Attorney/Victim Witness	6,819.17	5,514.38	1,304.79	-	-
Jail	55,328.43	47,932.67	7,395.76	-	-
Medical Examiner	3,778.48	3,393.46	385.02	-	-
Emergency Management	7,040.83	6,786.93	253.91	-	-
Highway & Airport	43,393.46	34,358.82	9,034.64	-	-
Land Resources & Parks	12,774.33	10,604.57	2,169.76	-	-
Register of Deeds	2,081.76	1,696.73	385.02	-	-
Land & Water Conservation	2,898.03	2,545.10	352.94	-	-
UW Extension	1,921.33	1,696.73	224.60	-	-
County Library System	-	-	-	-	-
Worker's Compensation	6.42	-	6.42	2,316.02	-
Health Insurance	-	-	-	-	-
Dental Insurance	9.63	-	9.63	-	4,632.04
County Board	-	-	-	-	-
All Other Departments	-	-	-	-	-
Total	\$ 504,665.15	\$ 428,038.79	\$ 76,626.35	\$ 2,316.02	\$ 4,632.04

DEPARTMENT 7
FISCAL 2022

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	173,242.19
County Clerk	-
Veterans Service	-
Courts & Judicial	-
Register in Probate	-
Family Court Services	-
District Attorney/Victim Witness	-
Jail	-
Medical Examiner	-
Emergency Management	-
Highway & Airport	-
Land Resources & Parks	-
Register of Deeds	-
Land & Water Conservation	-
UW Extension	-
County Library System	-
Worker's Compensation	-
Health Insurance	-
Dental Insurance	-
County Board	-
All Other Departments	-
Total	\$ 173,242.19

**DEPARTMENT 8
FISCAL 2022**

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.
- **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 2022

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	\$ 1,116,152.98	\$ 1,116,152.98	\$ -	\$ -
Fringe Benefits	479,690.55	479,690.55	-	-
Drug Alcohol Test Fee	251.00	251.00	-	-
Water	40,269.49	-	1,488.89	958.38
Fire Protection	32,551.46	-	2,200.00	2,082.04
Electricity	766,177.30	-	99,514.19	48,237.12
Sewer	92,676.91	-	2,675.66	1,888.97
Natural LP Gas	286,028.89	-	40,651.99	17,904.65
Phone	6,293.44	-	5,986.44	-
Refuse Collection	30,008.90	-	4,404.05	-
Laundry	740.32	-	-	-
Build Equip Maint Service	293,185.58	-	45,438.59	21,231.27
Ground Maintenance & Repair	57,924.15	-	15,664.86	-
Vehicle Maintenance	464.51	-	464.51	-
Computer Maint License Repair	703.84	-	703.84	-
Postage Parcel Delivery	22.33	22.33	-	-
Office Supplies & Small Equipment	6,189.87	5.13	4,813.63	607.08
Furniture & Furnishings	645.00	-	-	-
Parking Tolls	10.00	10.00	-	-
Fuel	5,770.98	-	-	-
Operating Supplies	181.14	37.40	-	-
Building and Equip Repair	73,134.95	-	14,887.17	2,465.21
Household Janitorial Supplies	69,067.08	-	5,192.29	2,078.79
Co. Financial Services	8,690.00	-	-	-
Co Hwy Dept Services Supplies	12,587.51	-	7,866.82	-
Co. Vehicle Fuel Services	3,285.39	3,285.39	-	-
Building Premium	74,153.74	-	12,896.86	3,511.25
Equipment Vehicle Insurance	385.62	-	385.62	-
Employee Bond Premium	174.92	174.92	-	-
Vehicle Equip Liability Ins	572.00	572.00	-	-
General Liability Insurance	3,648.00	3,648.00	-	-
CAP Building Improvement	1,857,098.15	-	-	-
CAP Machinery & Equipment	43,623.57	-	23,842.72	-
CAP Projects	785,491.57	-	-	-
Total Expenditures	\$ 6,147,851.14	\$ 1,603,849.70	\$ 289,078.13	\$ 100,964.76

DEPARTMENT 8
FISCAL 2022

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
Cost Adjustments:				
Property Tax Revenue	(3,632,867.00)	(3,632,867.00)	-	-
Dividend Income	(42.86)	-	-	-
Rent Revenue	(1,133.34)	-	-	-
Misc Revenue	(67.35)	(20.33)	(47.02)	-
Rebates	(5,349.47)	(5,349.47)	-	-
Intrafund Transfer In	(427,241.00)	-	-	-
Intrafund Wage Trans In	(28,315.00)	(28,315.00)	-	-
Intrafund Sales Tax Trans In	(2,228,341.53)	-	-	-
Intrafund Retire Transfer	(6,115.20)	(6,115.20)	-	-
Wage & Benefits Adjustment	(1,595,843.53)	(1,595,843.53)	-	-
Salary & Fringe Benefits Allocation	1,595,843.53	3,152.01	187,120.30	47,149.88
Total Cost Adjustments	\$ (6,329,472.75)	\$ (5,265,358.52)	\$ 187,073.28	\$ 47,149.88
General & Administrative Allocation	(0.00)	(5,788.38)	449.17	139.71
Disallowed / Capitalized	3,636,666.44	3,667,297.20	(23,842.72)	-
Incoming Costs				
1st Allocation				
Building Depreciation	52,955.40	-	6,221.56	1,567.69
Equipment Depreciation	83,817.00	36,092.91	-	-
Audit and Consulting Services	3,625.96	-	426.00	107.34
Insurance/Risk Management	25.91	1.44	4.36	1.15
County Treasurer	1,738.44	-	204.24	51.46
County Administrator	21,852.09	-	2,567.33	646.91
Human Resources	10,864.78	-	1,276.47	321.64
Total 1st Allocation	174,879.58	36,094.35	10,699.97	2,696.19
General & Administrative Allocation	(0.00)	(36,094.35)	4,240.61	1,068.53
Total 1st Tier Allocation	\$ 3,629,924.41	\$ 0.00	\$ 467,698.44	\$ 152,019.07
2nd Allocation				

DEPARTMENT 8
FISCAL 2022

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
Building Depreciation	22.81	-	2.68	0.68
Equipment Depreciation	5.29	2.28	-	-
Audit and Consulting Services	2,963.85	-	348.21	87.74
Insurance/Risk Management	4,804.47	267.52	808.46	213.72
County Treasurer	274.49	-	32.25	8.13
County Administrator	3,357.41	-	394.45	99.39
Human Resources	1,666.79	-	195.83	49.34
Facilities	99,851.36	-	11,731.22	2,955.99
Information Technology	124,140.07	-	14,584.82	3,675.03
Finance Department	27,682.67	-	3,252.35	819.51
Corporation Counsel	13,240.68	-	1,555.61	391.98
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	955.53	-	112.26	28.29
Total 2nd Allocation	278,965.40	269.80	33,018.14	8,329.79
General & Administrative Allocation	-	(269.80)	31.70	7.99
Total 2nd Tier Allocation	\$ 278,965.40	\$ -	\$ 33,049.84	\$ 8,337.78
Total Incoming Costs	453,844.99	-	47,990.42	12,102.51
Total Allocated Cost	\$ 3,908,889.82	\$ 0.00	\$ 500,748.28	\$ 160,356.86

DEPARTMENT 8
FISCAL 2022

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Courts Building	Corrections Building	Justice Facility
Expenditures:				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-
Drug Alcohol Test Fee	-	-	-	-
Water	4,362.38	4,274.02	28,602.94	582.88
Fire Protection	10,014.08	5,097.60	11,997.74	1,160.00
Electricity	129,049.44	193,243.39	289,865.06	6,268.10
Sewer	10,342.26	15,187.83	61,088.66	1,493.53
Natural LP Gas	73,974.68	55,263.79	82,895.70	15,338.08
Phone	-	-	307.00	-
Refuse Collection	6,100.49	3,929.00	15,575.36	-
Laundry	370.16	-	370.16	-
Build Equip Maint Service	89,196.69	39,909.10	93,980.11	3,429.82
Ground Maintenance & Repair	28,471.30	22.50	11,665.49	2,100.00
Vehicle Maintenance	-	-	-	-
Computer Maint License Repair	-	-	-	-
Postage Parcel Delivery	-	-	-	-
Office Supplies & Small Equipment	297.89	258.08	208.06	-
Furniture & Furnishings	-	645.00	-	-
Parking Tolls	-	-	-	-
Fuel	621.99	-	5,148.99	-
Operating Supplies	-	-	143.74	-
Building and Equip Repair	11,250.73	8,841.91	35,215.00	474.93
Household Janitorial Supplies	9,015.37	10,740.82	42,039.81	-
Co. Financial Services	-	-	8,690.00	-
Co Hwy Dept Services Supplies	1,457.62	-	3,263.07	-
Co. Vehicle Fuel Services	-	-	-	-
Building Premium	6,225.89	16,115.22	30,352.73	5,051.79
Equipment Vehicle Insurance	-	-	-	-
Employee Bond Premium	-	-	-	-
Vehicle Equip Liability Ins	-	-	-	-
General Liability Insurance	-	-	-	-
CAP Building Improvement	-	744,608.01	1,112,490.14	-
CAP Machinery & Equipment	-	-	19,780.85	-
CAP Projects	406,943.38	123,813.36	254,734.83	-
Total Expenditures	\$ 787,694.35	\$ 1,221,949.63	\$ 2,108,415.44	\$ 35,899.13

DEPARTMENT 8
FISCAL 2022

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Courts Building	Corrections Building	Justice Facility
Cost Adjustments:				
Property Tax Revenue	-	-	-	-
Dividend Income	-	-	(42.86)	-
Rent Revenue	(1,133.34)	-	-	-
Misc Revenue	-	-	-	-
Rebates	-	-	-	-
Intrafund Transfer In	(35,700.00)	(123,813.00)	(267,728.00)	-
Intrafund Wage Trans In	-	-	-	-
Intrafund Sales Tax Trans In	(371,243.38)	(744,608.01)	(1,112,490.14)	-
Intrafund Retire Transfer	-	-	-	-
Wage & Benefits Adjustment	-	-	-	-
Salary & Fringe Benefits Allocation	352,744.41	174,639.37	818,971.37	12,066.19
Total Cost Adjustments	\$ (55,332.31)	\$ (693,781.64)	\$ (561,289.63)	\$ 12,066.19
General & Administrative Allocation	1,075.71	1,317.32	2,761.23	45.24
Disallowed / Capitalized	-	(0.36)	(6,787.68)	-
Incoming Costs				
1st Allocation				
Building Depreciation	11,728.40	5,806.58	27,229.98	401.19
Equipment Depreciation	-	-	39,249.72	8,474.37
Audit and Consulting Services	803.07	397.59	1,864.49	27.47
Insurance/Risk Management	2.04	5.29	9.96	1.66
County Treasurer	385.02	190.62	893.91	13.17
County Administrator	4,839.73	2,396.09	11,236.47	165.55
Human Resources	2,406.30	1,191.33	5,586.73	82.31
Total 1st Allocation	20,164.57	9,987.50	86,071.28	9,165.72
General & Administrative Allocation	7,994.07	3,957.76	18,559.93	273.45
Total 1st Tier Allocation	\$ 761,596.38	\$ 543,430.22	\$ 1,647,730.57	\$ 57,449.73
2nd Allocation				

DEPARTMENT 8
FISCAL 2022

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Courts Building	Corrections Building	Justice Facility
Building Depreciation	5.05	2.50	11.73	0.17
Equipment Depreciation	-	-	2.48	0.53
Audit and Consulting Services	656.42	324.99	1,524.03	22.45
Insurance/Risk Management	378.95	980.88	1,847.46	307.48
County Treasurer	60.79	30.10	141.15	2.08
County Administrator	743.59	368.14	1,726.40	25.44
Human Resources	369.15	182.76	857.07	12.63
Facilities	22,114.77	10,948.75	51,344.16	756.47
Information Technology	27,494.16	13,612.02	63,833.55	940.48
Finance Department	6,131.07	3,035.42	14,234.59	209.72
Corporation Counsel	2,932.50	1,451.85	6,808.43	100.31
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	211.63	104.77	491.34	7.24
Total 2nd Allocation	61,098.10	31,042.17	142,822.39	2,385.01
General & Administrative Allocation	59.75	29.58	138.73	2.04
Total 2nd Tier Allocation	\$ 61,157.85	\$ 31,071.75	\$ 142,961.12	\$ 2,387.06
Total Incoming Costs	89,316.48	45,017.02	247,592.33	11,826.23
Total Allocated Cost	\$ 822,754.23	\$ 574,501.97	\$ 1,790,691.69	\$ 59,836.79

DEPARTMENT 8
FISCAL 2022

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Administration Building

Total 1st Tier Allocation \$ 467,698.44
Total 2nd Tier Allocation 33,049.84

Total Allocated Cost \$ 500,748.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,518.00	2.67%	12,480.51	-	12,480.51	-	12,480.51
County Administrator	444.00	0.78%	3,650.43	-	3,650.43	-	3,650.43
Human Resources	2,886.00	5.07%	23,727.77	-	23,727.77	-	23,727.77
Facilities	4,339.00	7.63%	35,673.87	-	35,673.87	-	35,673.87
Information Technology	8,710.00	15.31%	71,610.83	-	71,610.83	-	71,610.83
Finance Department	2,892.00	5.08%	23,777.10	-	23,777.10	-	23,777.10
Corporation Counsel	2,792.00	4.91%	22,954.93	-	22,954.93	2,556.31	25,511.24
County Clerk	1,884.00	3.31%	15,489.64	-	15,489.64	1,724.96	17,214.60
Veterans Service	648.00	1.14%	5,327.65	-	5,327.65	593.30	5,920.95
Medical Examiner	1,402.00	2.46%	11,526.79	-	11,526.79	1,283.65	12,810.44
Land Resources & Parks	6,841.00	12.03%	56,244.51	-	56,244.51	6,263.51	62,508.02
Register of Deeds	2,888.00	5.08%	23,744.21	-	23,744.21	2,644.21	26,388.42
Land & Water Conservation	2,125.00	3.74%	17,471.07	-	17,471.07	1,945.62	19,416.68
UW Extension	3,426.00	6.02%	28,167.47	-	28,167.47	3,136.79	31,304.26
County Board	2,449.00	4.31%	20,134.89	-	20,134.89	2,242.27	22,377.16
All Other Departments	11,642.00	20.47%	95,716.79	-	95,716.79	10,659.23	106,376.02
Total	56,886.00	100.00%	\$ 467,698.44	\$ -	\$ 467,698.44	\$ 33,049.84	\$ 500,748.28

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2022

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 152,019.07
Total 2nd Tier Allocation 8,337.78

Total Allocated Cost \$ 160,356.86

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	273.00	1.36%	2,068.19	-	2,068.19	-	2,068.19
Information Technology	202.50	1.01%	1,534.10	-	1,534.10	85.30	1,619.40
Sheriff's Office	18,086.93	90.14%	137,022.80	-	137,022.80	7,618.93	144,641.73
Emergency Management	1,504.00	7.50%	11,393.99	-	11,393.99	633.54	12,027.53
Total	20,066.43	100.00%	\$ 152,019.07	\$ -	\$ 152,019.07	\$ 8,337.78	\$ 160,356.86

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2022

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 761,596.38
Total 2nd Tier Allocation 61,157.85

Total Allocated Cost \$ 822,754.23

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	2,228	2.35%	17,919.73	-	17,919.73	-	17,919.73
Facilities	6,909	7.30%	55,568.84	-	55,568.84	-	55,568.84
Health & Human Services	53,817	56.83%	432,848.24	(465,048.71)	(32,200.47)	38,470.81	6,270.34
Clearview	20,278	21.41%	163,095.24	(99,050.02)	64,045.22	14,495.63	78,540.85
Medical Examiner	214	0.23%	1,721.19	-	1,721.19	152.98	1,874.17
All Other Departments	11,245	11.88%	90,443.14	-	90,443.14	8,038.43	98,481.57
Total	94,691.00	100.00%	\$ 761,596.38	\$ (564,098.73)	\$ 197,497.65	\$ 61,157.85	\$ 258,655.50

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 8
FISCAL 2022**

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

Department: Facilities
Function: Courts Building

Total 1st Tier Allocation \$ 543,430.22
Total 2nd Tier Allocation 31,071.75

Total Allocated Cost \$ 574,501.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	613	0.93%	5,075.00	-	5,075.00	-	5,075.00
Information Technology	1,433	2.18%	11,863.73	-	11,863.73	684.73	12,548.46
Clerk of Courts	8,807	13.42%	72,912.70	-	72,912.70	4,208.24	77,120.94
Family Court Commissioner	1,961	2.99%	16,235.02	-	16,235.02	937.02	17,172.04
Sheriff's Office	2,322	3.54%	19,223.72	-	19,223.72	1,109.52	20,333.24
Child Support	5,983	9.11%	49,532.95	-	49,532.95	2,858.85	52,391.80
Courts & Judicial	20,397	31.07%	168,865.72	-	168,865.72	9,746.27	178,611.99
Register in Probate	1,750	2.67%	14,488.16	-	14,488.16	836.20	15,324.36
Family Court Services	924	1.41%	7,649.75	-	7,649.75	441.51	8,091.26
District Attorney/Victim Witness	7,300	11.12%	60,436.33	-	60,436.33	3,488.15	63,924.48
All Other Departments	14,150	21.56%	117,147.13	-	117,147.13	6,761.27	123,908.40
Total	65,640	100.00%	\$ 543,430.22	\$ -	\$ 543,430.22	\$ 31,071.75	\$ 574,501.97

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2022

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Corrections Building

Total 1st Tier Allocation \$ 1,647,730.57
Total 2nd Tier Allocation 142,961.12

Total Allocated Cost \$ 1,790,691.69

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Jail	100.00	100.00%	1,647,730.57	-	1,647,730.57	142,961.12	1,790,691.69
Total	100.00	100.00%	\$ 1,647,730.57	\$ -	\$ 1,647,730.57	\$ 142,961.12	\$ 1,790,691.69

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 8
FISCAL 2022

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Justice Facility

Total 1st Tier Allocation \$ 57,449.73
Total 2nd Tier Allocation 2,387.06

Total Allocated Cost \$ 59,836.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	608	2.55%	1,465.47	-	1,465.47	-	1,465.47
Sheriff's Office	4,616	19.37%	11,125.99	-	11,125.99	474.39	11,600.38
Jail	18,204	76.38%	43,877.28	-	43,877.28	1,870.84	45,748.12
Emergency Management	407	1.71%	981.00	-	981.00	41.83	1,022.82
Total	23,835	100.00%	\$ 57,449.73	\$ -	\$ 57,449.73	\$ 2,387.06	\$ 59,836.79

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2022

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	Courts Building
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	-	-	-	-	-
Insurance/Risk Management	-	-	-	-	-
County Treasurer	12,480.51	12,480.51	-	-	-
County Administrator	3,650.43	3,650.43	-	-	-
Human Resources	41,647.49	23,727.77	-	17,919.73	-
Facilities	99,851.36	35,673.87	2,068.19	55,568.84	5,075.00
Information Technology	85,778.69	71,610.83	1,619.40	-	12,548.46
Finance Department	23,777.10	23,777.10	-	-	-
Corporation Counsel	25,511.24	25,511.24	-	-	-
Clerk of Courts	77,120.94	-	-	-	77,120.94
Family Court Commissioner	17,172.04	-	-	-	17,172.04
Sheriff's Office	176,575.35	-	144,641.73	-	20,333.24
Child Support	52,391.80	-	-	-	52,391.80
Health & Human Services	6,270.34	-	-	6,270.34	-
Clearview	78,540.85	-	-	78,540.85	-
County Clerk	17,214.60	17,214.60	-	-	-
Veterans Service	5,920.95	5,920.95	-	-	-
Courts & Judicial	178,611.99	-	-	-	178,611.99
Register in Probate	15,324.36	-	-	-	15,324.36
Family Court Services	8,091.26	-	-	-	8,091.26
District Attorney/Victim Witness	63,924.48	-	-	-	63,924.48
Jail	1,836,439.81	-	-	-	-
Medical Examiner	14,684.61	12,810.44	-	1,874.17	-
Emergency Management	13,050.36	-	12,027.53	-	-
Highway & Airport	-	-	-	-	-
Land Resources & Parks	62,508.02	62,508.02	-	-	-
Register of Deeds	26,388.42	26,388.42	-	-	-
Land & Water Conservation	19,416.68	19,416.68	-	-	-
UW Extension	31,304.26	31,304.26	-	-	-
County Library System	-	-	-	-	-
Worker's Compensation	-	-	-	-	-
Health Insurance	-	-	-	-	-
Dental Insurance	-	-	-	-	-
County Board	22,377.16	22,377.16	-	-	-
All Other Departments	328,765.99	106,376.02	-	98,481.57	123,908.40
Total	\$ 3,344,791.09	\$ 500,748.28	\$ 160,356.86	\$ 258,655.50	\$ 574,501.97

DEPARTMENT 8
FISCAL 2022

DODGE COUNTY, WISCONSIN
FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities

Grantee Department	Corrections	
	Building	Justice Facility
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	-	-
County Administrator	-	-
Human Resources	-	-
Facilities	-	1,465.47
Information Technology	-	-
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	11,600.38
Child Support	-	-
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	1,790,691.69	45,748.12
Medical Examiner	-	-
Emergency Management	-	1,022.82
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	\$ 1,790,691.69	\$ 59,836.79

**DEPARTMENT 9
FISCAL 2022**

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

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

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

- **Help Desk & Infrastructure Support**: Costs related to the support of users and general system infrastructure benefiting all County operation are allocated based on the number of Active Directory users by department.
- **Information Technology Support**: Costs related to the systems and technology that supports the County's network connected users are allocated to departments based on the number of network devices (computers, laptops, MDCs, cellular, and copiers/printers).
- **Tyler Munis Support**: Costs related to the support and maintenance of the Tyler Munis system are allocated to departments based on the number of licensed users.
- **Kronos Support**: Costs related to the support and maintenance of the Kronos system are allocated to departments based on the number of licensed users.
- **Telecommunications Support**: Costs related to the management of the County's telecommunications systems are allocated to departments based on phone system charges during 2022.
- **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 2022

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	\$ 949,548.30	\$ 127,239.47	\$ 377,920.22	\$ 250,680.75
Fringe Benefits	315,454.60	42,270.92	125,550.93	83,280.01
Drug Alcohol Test Fee	49.00	49.00	-	-
Utility Marking	956.32	-	-	956.32
Professional Services	13,038.32	13,038.32	-	-
Phone	9,027.84	5,378.95	-	548.99
Internet	83,444.40	-	-	83,444.40
Build Equip Maint Service	31,312.53	-	-	31,312.53
Computer Maint License Repair	653,531.20	6,203.98	-	442,094.20
Purchased Services	76.65	76.65	-	-
Contractual Services	1,087.70	-	-	907.70
Consultant	16,967.22	-	-	5,502.22
Office Supplies & Small Equipment	11,375.65	1,968.32	-	6,127.33
Computer Equipment	21,762.27	-	-	21,762.27
IT Fin Plan Purchases	168,032.67	-	-	168,032.67
Membership Dues	50.00	50.00	-	-
Conference Registration Fees	12,473.30	12,473.30	-	-
Mileage	1,704.14	1,704.14	-	-
Commercial Travel	660.50	660.50	-	-
Meals	159.23	159.23	-	-
Lodging	944.00	944.00	-	-
Building and Equip Repair	17,219.12	-	-	17,219.12
Co Financial Services	8,138.00	-	-	8,138.00
Building Premium	7,147.05	7,147.05	-	-
Employee Bond Premium	99.95	99.95	-	-
General Liability Insurance	2,084.00	2,084.00	-	-
CAP Projects	339,180.97	339,180.97	-	-
Total Expenditures	\$ 2,665,524.93	\$ 560,728.75	\$ 503,471.15	\$ 1,120,006.52
Cost Adjustments:				
Property Tax Revenue	(2,507,483.00)	(2,507,483.00)	-	-
St Grants General Govt	(10,665.00)	-	-	(10,665.00)
Federal Grants Other	(6,777.65)	-	-	(6,777.65)
Rebates	(13,037.00)	-	-	(13,037.00)
Intrafund Wage Trans In	(16,989.00)	(16,989.00)	-	-

DEPARTMENT 9
FISCAL 2022

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Help Desk & Infrastructure Support	General IT Support
Intrafund Sales Tax Trans In	(339,180.97)	(339,180.97)	-	-
Total Cost Adjustments	\$ (2,894,132.62)	\$ (2,863,652.97)	\$ -	\$ (30,479.65)
General & Administrative Allocation	(0.00)	(221,547.78)	101,819.88	67,538.81
Disallowed / Capitalized	2,524,472.00	2,524,472.00	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	60,974.10	-	14,585.12	32,445.61
Equipment Depreciation	585,716.65	-	140,104.51	311,672.20
Audit and Consulting Services	1,795.07	-	429.38	955.20
Insurance/Risk Management	3.06	-	0.73	1.63
County Treasurer	674.60	-	161.36	358.97
County Administrator	10,642.20	-	2,545.63	5,662.94
Human Resources	5,849.40	-	1,399.19	3,112.59
Facilities	85,008.66	-	20,334.23	45,234.90
Total 1st Allocation	750,663.73	-	179,560.16	399,444.03
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	\$ 3,046,528.04	\$ (0.00)	\$ 784,851.19	\$ 1,556,509.71
2nd Allocation				
Building Depreciation	26.26	-	6.28	13.97
Equipment Depreciation	36.95	-	8.84	19.66
Audit and Consulting Services	1,557.94	-	372.66	829.01
Insurance/Risk Management	567.98	-	135.86	302.24
County Treasurer	106.14	-	25.39	56.48
County Administrator	1,630.81	-	390.09	867.79
Human Resources	894.52	-	213.97	475.99
Facilities	770.03	-	184.19	409.75
Information Technology	99,717.34	-	23,852.57	53,061.70
Finance Department	5,468.50	-	1,308.08	2,909.91
Corporation Counsel	15,622.41	-	3,736.91	8,313.01

DEPARTMENT 9
FISCAL 2022

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	2,432.10	-	581.76	1,294.17
Total 2nd Allocation	128,830.97	-	30,816.61	68,553.68
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	\$ 128,830.97	\$ -	\$ 30,816.61	\$ 68,553.68
Total Incoming Costs	879,494.70	-	210,376.76	467,997.71
Total Allocated Cost	\$ 3,175,359.01	\$ (0.00)	\$ 815,667.80	\$ 1,625,063.39

DEPARTMENT 9
FISCAL 2022

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	\$ -	\$ 46,527.87	\$ 89,257.54	\$ 57,922.45
Fringe Benefits	-	15,457.28	29,652.73	19,242.73
Drug Alcohol Test Fee	-	-	-	-
Utility Marking	-	-	-	-
Professional Services	-	-	-	-
Phone	-	-	3,099.90	-
Internet	-	-	-	-
Build Equip Maint Service	-	-	-	-
Computer Maint License Repair	68,485.32	97,535.63	39,212.07	-
Purchased Services	-	-	-	-
Contractual Services	-	180.00	-	-
Consultant	-	2,430.00	9,035.00	-
Office Supplies & Small Equipment	-	3,280.00	-	-
Computer Equipment	-	-	-	-
IT Fin Plan Purchases	-	-	-	-
Membership Dues	-	-	-	-
Conference Registration Fees	-	-	-	-
Mileage	-	-	-	-
Commercial Travel	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Building and Equip Repair	-	-	-	-
Co Financial Services	-	-	-	-
Building Premium	-	-	-	-
Employee Bond Premium	-	-	-	-
General Liability Insurance	-	-	-	-
CAP Projects	-	-	-	-
Total Expenditures	\$ 68,485.32	\$ 165,410.77	\$ 170,257.24	\$ 77,165.18
Cost Adjustments:				
Property Tax Revenue	-	-	-	-
St Grants General Govt	-	-	-	-
Federal Grants Other	-	-	-	-
Rebates	-	-	-	-
Intrafund Wage Trans In	-	-	-	-

DEPARTMENT 9
FISCAL 2022

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Tyler Munis Support	Kronos Support	Tele- communications Support	Department Specific
Intrafund Sales Tax Trans In	-	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	-	12,535.61	24,047.91	15,605.56
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	1,983.96	4,791.80	4,932.20	2,235.41
Equipment Depreciation	19,057.90	46,030.04	47,378.70	21,473.30
Audit and Consulting Services	58.41	141.07	145.20	65.81
Insurance/Risk Management	0.10	0.24	0.25	0.11
County Treasurer	21.95	53.01	54.57	24.73
County Administrator	346.27	836.34	860.85	390.16
Human Resources	190.33	459.69	473.16	214.45
Facilities	2,765.99	6,680.62	6,876.36	3,116.55
Total 1st Allocation	24,424.90	58,992.82	60,721.29	27,520.53
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	\$ 92,910.22	\$ 236,939.21	\$ 255,026.44	\$ 120,291.26
2nd Allocation				
Building Depreciation	0.85	2.06	2.12	0.96
Equipment Depreciation	1.20	2.90	2.99	1.35
Audit and Consulting Services	50.69	122.43	126.02	57.12
Insurance/Risk Management	18.48	44.64	45.94	20.82
County Treasurer	3.45	8.34	8.59	3.89
County Administrator	53.06	128.16	131.92	59.79
Human Resources	29.11	70.30	72.36	32.79
Facilities	25.06	60.51	62.29	28.23
Information Technology	3,244.58	7,836.54	8,066.15	3,655.80
Finance Department	177.93	429.76	442.35	200.48
Corporation Counsel	508.32	1,227.73	1,263.70	572.74

DEPARTMENT 9
FISCAL 2022

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	79.13	191.13	196.73	89.16
Total 2nd Allocation	4,191.87	10,124.51	10,421.15	4,723.15
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	\$ 4,191.87	\$ 10,124.51	\$ 10,421.15	\$ 4,723.15
Total Incoming Costs	28,616.77	69,117.33	71,142.44	32,243.68
Total Allocated Cost	\$ 97,102.09	\$ 247,063.72	\$ 265,447.60	\$ 125,014.41

DEPARTMENT 9
FISCAL 2022

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Help Desk & Infrastructure Support

Total 1st Tier Allocation \$ 784,851.19
Total 2nd Tier Allocation 30,816.61

Total Allocated Cost \$ 815,667.80

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	5	0.38%	2,943.93	-	2,943.93	-	2,943.93
County Administrator	1	0.08%	588.79	-	588.79	-	588.79
Human Resources	5	0.38%	2,943.93	-	2,943.93	-	2,943.93
Facilities	21	1.58%	12,364.50	-	12,364.50	-	12,364.50
Information Technology	25	1.88%	14,719.64	-	14,719.64	-	14,719.64
Finance Department	5	0.38%	2,943.93	-	2,943.93	-	2,943.93
Corporation Counsel	7	0.53%	4,121.50	-	4,121.50	169.72	4,291.22
Clerk of Courts	14	1.05%	8,243.00	-	8,243.00	339.44	8,582.44
Sheriff's Office	170	12.75%	100,093.55	-	100,093.55	4,121.81	104,215.36
Child Support	14	1.05%	8,243.00	-	8,243.00	339.44	8,582.44
Health & Human Services	189	14.18%	111,280.48	-	111,280.48	4,582.49	115,862.96
Clearview	465	34.88%	273,785.30	-	273,785.30	11,274.37	285,059.67
County Clerk	3	0.23%	1,766.36	-	1,766.36	72.74	1,839.09
Veterans Service	2	0.15%	1,177.57	-	1,177.57	48.49	1,226.06
Courts & Judicial	5	0.38%	2,943.93	-	2,943.93	121.23	3,065.16
Family Court Services	3	0.23%	1,766.36	-	1,766.36	72.74	1,839.09
District Attorney/Victim Witness	12	0.90%	7,065.43	-	7,065.43	290.95	7,356.38
Jail	143	10.73%	84,196.34	-	84,196.34	3,467.17	87,663.51
Medical Examiner	7	0.53%	4,121.50	-	4,121.50	169.72	4,291.22
Emergency Management	2	0.15%	1,177.57	-	1,177.57	48.49	1,226.06
Highway & Airport	42	3.15%	24,728.99	-	24,728.99	1,018.33	25,747.32
Land Resources & Parks	35	2.63%	20,607.50	-	20,607.50	848.61	21,456.10
Register of Deeds	4	0.30%	2,355.14	-	2,355.14	96.98	2,452.13
Land & Water Conservation	7	0.53%	4,121.50	-	4,121.50	169.72	4,291.22
UW Extension	8	0.60%	4,710.28	-	4,710.28	193.97	4,904.25
County Board	33	2.48%	19,429.92	-	19,429.92	800.12	20,230.04
All Other Departments	106	7.95%	62,411.27	-	62,411.27	2,570.07	64,981.34
Total	1,333	100.00%	\$ 784,851.19	\$ -	\$ 784,851.19	\$ 30,816.61	\$ 815,667.80

Allocation Basis: Total Number of Active Directory Users by Department During 2022

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2022

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: General IT Support

Total 1st Tier Allocation \$ 1,556,509.71
Total 2nd Tier Allocation 68,553.68

Total Allocated Cost \$ 1,625,063.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	10	0.71%	11,054.76	-	11,054.76	-	11,054.76
County Administrator	3	0.21%	3,316.43	-	3,316.43	-	3,316.43
Human Resources	11	0.78%	12,160.23	-	12,160.23	-	12,160.23
Facilities	30	2.13%	33,164.27	-	33,164.27	-	33,164.27
Information Technology	61	4.33%	67,434.01	-	67,434.01	-	67,434.01
Finance Department	12	0.85%	13,265.71	-	13,265.71	-	13,265.71
Corporation Counsel	14	0.99%	15,476.66	-	15,476.66	749.22	16,225.88
Clerk of Courts	2	0.14%	2,210.95	-	2,210.95	107.03	2,317.98
Sheriff's Office	202	14.35%	223,306.08	-	223,306.08	10,810.18	234,116.26
Child Support	22	1.56%	24,320.46	-	24,320.46	1,177.35	25,497.81
Health & Human Services	371	26.35%	410,131.46	-	410,131.46	19,854.34	429,985.81
Clearview	244	17.33%	269,736.06	-	269,736.06	13,057.84	282,793.90
County Clerk	11	0.78%	12,160.23	-	12,160.23	588.67	12,748.91
Veterans Service	4	0.28%	4,421.90	-	4,421.90	214.06	4,635.97
Courts & Judicial	16	1.14%	17,687.61	-	17,687.61	856.25	18,543.86
Family Court Services	6	0.43%	6,632.85	-	6,632.85	321.09	6,953.95
District Attorney/Victim Witness	4	0.28%	4,421.90	-	4,421.90	214.06	4,635.97
Jail	124	8.81%	137,078.98	-	137,078.98	6,635.95	143,714.93
Medical Examiner	13	0.92%	14,371.18	-	14,371.18	695.70	15,066.89
Emergency Management	13	0.92%	14,371.18	-	14,371.18	695.70	15,066.89
Highway & Airport	74	5.26%	81,805.20	-	81,805.20	3,960.17	85,765.36
Land Resources & Parks	61	4.33%	67,434.01	-	67,434.01	3,264.46	70,698.48
Register of Deeds	17	1.21%	18,793.09	-	18,793.09	909.77	19,702.85
Land & Water Conservation	10	0.71%	11,054.76	-	11,054.76	535.16	11,589.91
UW Extension	19	1.35%	21,004.04	-	21,004.04	1,016.80	22,020.84
County Board	54	3.84%	59,695.68	-	59,695.68	2,889.85	62,585.54
Total	1,408	100.00%	\$ 1,556,509.71	\$ -	\$ 1,556,509.71	\$ 68,553.68	\$ 1,625,063.39

Allocation Basis: Total Number of Computer Devices, Cellular Devices and Printer/Copiers by Department in 2022

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2022

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Tyler Munis Support

Total 1st Tier Allocation \$ 92,910.22
Total 2nd Tier Allocation 4,191.87

Total Allocated Cost \$ 97,102.09

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	3	1.01%	935.34	-	935.34	-	935.34
County Administrator	3	1.01%	935.34	-	935.34	-	935.34
Human Resources	6	2.01%	1,870.68	-	1,870.68	-	1,870.68
Facilities	23	7.72%	7,170.92	-	7,170.92	-	7,170.92
Information Technology	10	3.36%	3,117.79	-	3,117.79	-	3,117.79
Finance Department	8	2.68%	2,494.23	-	2,494.23	132.55	2,626.78
Corporation Counsel	6	2.01%	1,870.68	-	1,870.68	99.41	1,970.09
Clerk of Courts	3	1.01%	935.34	-	935.34	49.71	985.04
Sheriff's Office	20	6.71%	6,235.59	-	6,235.59	331.37	6,566.96
Child Support	6	2.01%	1,870.68	-	1,870.68	99.41	1,970.09
Health & Human Services	37	12.42%	11,535.83	-	11,535.83	613.04	12,148.87
Clearview	23	7.72%	7,170.92	-	7,170.92	381.08	7,552.00
County Clerk	3	1.01%	935.34	-	935.34	49.71	985.04
Veterans Service	2	0.67%	623.56	-	623.56	33.14	656.70
Courts & Judicial	4	1.34%	1,247.12	-	1,247.12	66.27	1,313.39
Register in Probate	1	0.34%	311.78	-	311.78	16.57	328.35
Family Court Services	2	0.67%	623.56	-	623.56	33.14	656.70
District Attorney/Victim Witness	6	2.01%	1,870.68	-	1,870.68	99.41	1,970.09
Jail	90	30.20%	28,060.13	-	28,060.13	1,491.18	29,551.31
Medical Examiner	4	1.34%	1,247.12	-	1,247.12	66.27	1,313.39
Emergency Management	1	0.34%	311.78	-	311.78	16.57	328.35
Highway & Airport	12	4.03%	3,741.35	-	3,741.35	198.82	3,940.18
Land Resources & Parks	12	4.03%	3,741.35	-	3,741.35	198.82	3,940.18
Register of Deeds	4	1.34%	1,247.12	-	1,247.12	66.27	1,313.39
Land & Water Conservation	5	1.68%	1,558.90	-	1,558.90	82.84	1,641.74
UW Extension	4	1.34%	1,247.12	-	1,247.12	66.27	1,313.39
Total	298	100.00%	92,910.22	-	92,910.22	4,191.87	97,102.09

Allocation Basis: Number of MUNIS User Licenses by Department During 2022

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2022

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Kronos Support

Total 1st Tier Allocation \$ 236,939.21
Total 2nd Tier Allocation 10,124.51

Total Allocated Cost \$ 247,063.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	6.00	0.34%	802.73	-	802.73	-	802.73
County Administrator	2.00	0.11%	267.58	-	267.58	-	267.58
Human Resources	22.00	1.24%	2,943.34	-	2,943.34	-	2,943.34
Facilities	59.00	3.33%	7,893.51	-	7,893.51	-	7,893.51
Information Technology	36.00	2.03%	4,816.38	-	4,816.38	-	4,816.38
Finance Department	17.00	0.96%	2,274.40	-	2,274.40	-	2,274.40
Corporation Counsel	9.00	0.51%	1,204.10	-	1,204.10	55.94	1,260.03
Clerk of Courts	17.00	0.96%	2,274.40	-	2,274.40	105.66	2,380.06
Sheriff's Office	199.00	11.24%	26,623.89	-	26,623.89	1,236.82	27,860.70
Child Support	13.00	0.73%	1,739.25	-	1,739.25	80.80	1,820.05
Health & Human Services	302.00	17.05%	40,404.09	-	40,404.09	1,876.98	42,281.07
Clearview	548.00	30.94%	73,316.03	-	73,316.03	3,405.91	76,721.94
County Clerk	6.00	0.34%	802.73	-	802.73	37.29	840.02
Veterans Service	3.00	0.17%	401.37	-	401.37	18.65	420.01
Courts & Judicial	25.00	1.41%	3,344.71	-	3,344.71	155.38	3,500.09
Family Court Services	3.00	0.17%	401.37	-	401.37	18.65	420.01
District Attorney/Victim Witness	15.00	0.85%	2,006.83	-	2,006.83	93.23	2,100.05
Jail	226.00	12.76%	30,236.17	-	30,236.17	1,404.63	31,640.80
Medical Examiner	13.00	0.73%	1,739.25	-	1,739.25	80.80	1,820.05
Emergency Management	25.00	1.41%	3,344.71	-	3,344.71	155.38	3,500.09
Highway & Airport	87.00	4.91%	11,639.59	-	11,639.59	540.72	12,180.31
Land Resources & Parks	35.00	1.98%	4,682.59	-	4,682.59	217.53	4,900.12
Register of Deeds	6.00	0.34%	802.73	-	802.73	37.29	840.02
Land & Water Conservation	7.00	0.40%	936.52	-	936.52	43.51	980.02
UW Extension	9.00	0.51%	1,204.10	-	1,204.10	55.94	1,260.03
County Board	81.00	4.57%	10,836.86	-	10,836.86	503.43	11,340.29
Total	1,771.00	100.00%	\$ 236,939.21	\$ -	\$ 236,939.21	\$ 10,124.51	\$ 247,063.72

Allocation Basis: Number of KRONOS User Licenses by Department During 2022

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2022

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Tele-communications Support

Total 1st Tier Allocation \$ 255,026.44
Total 2nd Tier Allocation 10,421.15

Total Allocated Cost \$ 265,447.60

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	110.23	0.05%	117.58	-	117.58	-	117.58
County Administrator	178.05	0.07%	189.92	-	189.92	-	189.92
Human Resources	264.24	0.11%	281.85	-	281.85	-	281.85
Facilities	6,293.44	2.63%	6,712.88	-	6,712.88	-	6,712.88
Information Technology	9,027.84	3.78%	9,629.51	-	9,629.51	-	9,629.51
Finance Department	32.14	0.01%	34.28	-	34.28	-	34.28
Corporation Counsel	1,204.63	0.50%	1,284.91	-	1,284.91	56.25	1,341.16
Clerk of Courts	378.97	0.16%	404.23	-	404.23	17.70	421.92
Family Court Commissioner	45.92	0.02%	48.98	-	48.98	2.14	51.12
Sheriff's Office	70,362.04	29.43%	75,051.42	-	75,051.42	3,285.39	78,336.81
Child Support	1,264.38	0.53%	1,348.65	-	1,348.65	59.04	1,407.68
Health & Human Services	77,617.95	32.46%	82,790.91	-	82,790.91	3,624.19	86,415.10
Clearview	31,303.44	13.09%	33,389.70	-	33,389.70	1,461.64	34,851.34
County Clerk	2,483.52	1.04%	2,649.04	-	2,649.04	115.96	2,765.00
Veterans Service	427.38	0.18%	455.86	-	455.86	19.96	475.82
Courts & Judicial	3,013.74	1.26%	3,214.59	-	3,214.59	140.72	3,355.31
Family Court Services	323.17	0.14%	344.71	-	344.71	15.09	359.80
District Attorney/Victim Witness	1,127.04	0.47%	1,202.15	-	1,202.15	52.62	1,254.78
Jail	6,065.05	2.54%	6,469.26	-	6,469.26	283.19	6,752.46
Medical Examiner	2,374.94	0.99%	2,533.22	-	2,533.22	110.89	2,644.11
Emergency Management	3,481.48	1.46%	3,713.51	-	3,713.51	162.56	3,876.07
Highway & Airport	13,110.63	5.48%	13,984.41	-	13,984.41	612.17	14,596.58
Land Resources & Parks	6,285.02	2.63%	6,703.89	-	6,703.89	293.46	6,997.36
Register of Deeds	420.98	0.18%	449.04	-	449.04	19.66	468.69
Land & Water Conservation	589.52	0.25%	628.81	-	628.81	27.53	656.34
UW Extension	1,301.50	0.54%	1,388.24	-	1,388.24	60.77	1,449.01
County Board	4.59	0.00%	4.90	-	4.90	0.21	5.11
Total	239,091.83	100.00%	255,026.44	-	255,026.44	10,421.15	265,447.60

Allocation Basis: Phone Charges by Department During 2022

Allocation Source: Information Technology and Finance Department Records and Reports

DEPARTMENT 9
FISCAL 2022

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Department Specific

Total 1st Tier Allocation \$ 120,291.26
Total 2nd Tier Allocation 4,723.15

Total Allocated Cost \$ 125,014.41

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	28,852.54	47.25%	56,833.99	-	56,833.99	-	56,833.99
Sheriff's Office	11,533.77	18.89%	22,719.32	-	22,719.32	1,691.01	24,410.33
Health & Human Services	5,976.67	9.79%	11,772.90	-	11,772.90	876.26	12,649.16
Clearview	14,704.50	24.08%	28,965.05	-	28,965.05	2,155.88	31,120.93
Total	61,067.48	100.00%	120,291.26	-	120,291.26	4,723.15	125,014.41

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports and Completed 2022 Personnel Activity Reports

DEPARTMENT 9
FISCAL 2022

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	Help Desk & Infrastructure Support	General IT Support	Tyler Munis Support
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	15,854.33	2,943.93	11,054.76	935.34
County Administrator	5,298.04	588.79	3,316.43	935.34
Human Resources	20,200.03	2,943.93	12,160.23	1,870.68
Facilities	124,140.07	12,364.50	33,164.27	7,170.92
Information Technology	99,717.34	14,719.64	67,434.01	3,117.79
Finance Department	21,145.10	2,943.93	13,265.71	2,626.78
Corporation Counsel	25,088.38	4,291.22	16,225.88	1,970.09
Clerk of Courts	14,687.45	8,582.44	2,317.98	985.04
Family Court Commissioner	51.12	-	-	-
Sheriff's Office	475,506.43	104,215.36	234,116.26	6,566.96
Child Support	39,278.07	8,582.44	25,497.81	1,970.09
Health & Human Services	699,342.97	115,862.96	429,985.81	12,148.87
Clearview	718,099.79	285,059.67	282,793.90	7,552.00
County Clerk	19,178.07	1,839.09	12,748.91	985.04
Veterans Service	7,414.55	1,226.06	4,635.97	656.70
Courts & Judicial	29,777.82	3,065.16	18,543.86	1,313.39
Register in Probate	328.35	-	-	328.35
Family Court Services	10,229.55	1,839.09	6,953.95	656.70
District Attorney/Victim Witness	17,317.26	7,356.38	4,635.97	1,970.09
Jail	299,323.02	87,663.51	143,714.93	29,551.31
Medical Examiner	25,135.66	4,291.22	15,066.89	1,313.39
Emergency Management	23,997.46	1,226.06	15,066.89	328.35
Highway & Airport	142,229.75	25,747.32	85,765.36	3,940.18
Land Resources & Parks	107,992.24	21,456.10	70,698.48	3,940.18
Register of Deeds	24,777.09	2,452.13	19,702.85	1,313.39
Land & Water Conservation	19,159.23	4,291.22	11,589.91	1,641.74
UW Extension	30,947.52	4,904.25	22,020.84	1,313.39
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	94,160.97	20,230.04	62,585.54	-
All Other Departments	64,981.34	64,981.34	-	-
Total	\$ 3,175,359.01	\$ 815,667.80	\$ 1,625,063.39	\$ 97,102.09

DEPARTMENT 9
FISCAL 2022

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Kronos Support	Tele-communications Support	Department Specific
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Audit and Consulting Services	-	-	-
Insurance/Risk Management	-	-	-
County Treasurer	802.73	117.58	-
County Administrator	267.58	189.92	-
Human Resources	2,943.34	281.85	-
Facilities	7,893.51	6,712.88	56,833.99
Information Technology	4,816.38	9,629.51	-
Finance Department	2,274.40	34.28	-
Corporation Counsel	1,260.03	1,341.16	-
Clerk of Courts	2,380.06	421.92	-
Family Court Commissioner	-	51.12	-
Sheriff's Office	27,860.70	78,336.81	24,410.33
Child Support	1,820.05	1,407.68	-
Health & Human Services	42,281.07	86,415.10	12,649.16
Clearview	76,721.94	34,851.34	31,120.93
County Clerk	840.02	2,765.00	-
Veterans Service	420.01	475.82	-
Courts & Judicial	3,500.09	3,355.31	-
Register in Probate	-	-	-
Family Court Services	420.01	359.80	-
District Attorney/Victim Witness	2,100.05	1,254.78	-
Jail	31,640.80	6,752.46	-
Medical Examiner	1,820.05	2,644.11	-
Emergency Management	3,500.09	3,876.07	-
Highway & Airport	12,180.31	14,596.58	-
Land Resources & Parks	4,900.12	6,997.36	-
Register of Deeds	840.02	468.69	-
Land & Water Conservation	980.02	656.34	-
UW Extension	1,260.03	1,449.01	-
County Library System	-	-	-
Worker's Compensation	-	-	-
Health Insurance	-	-	-
Dental Insurance	-	-	-
County Board	11,340.29	5.11	-
All Other Departments	-	-	-
Total	\$ 247,063.72	\$ 265,447.60	\$ 125,014.41

**DEPARTMENT 10
FISCAL 2022**

**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 2022.
- **Payroll:** Costs associated with payroll processing are allocated to all departments based on the number of payroll checks issued during 2022.
- **Department Specific:** Costs associated with providing specialized direct support to various departments/programs have been identified and allocated based on direct effort devoted during 2022.
- **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 2022

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Expenditures:				
Salaries & Wages	\$ 461,617.78	\$ 80,875.44	\$ 212,990.44	\$ 58,117.68
Fringe Benefits	152,493.93	26,716.94	70,360.70	19,198.99
Phone	32.14	32.14	-	-
Computer Maint License Repair	7,970.67	7,970.67	-	-
Postage Parcel Delivery	3,099.19	3,099.19	-	-
Printing and Duplication	199.00	199.00	-	-
Purchased Services	89.47	89.47	-	-
Office Supplies & Small Equipment	2,213.05	2,213.05	-	-
Computer Equipment	3,945.85	3,945.85	-	-
Membership Dues	2,579.00	2,579.00	-	-
Conference Registration Fees	594.00	594.00	-	-
Education and Training	600.00	600.00	-	-
Advertising	35.99	35.99	-	-
License & Certification	209.97	209.97	-	-
Meals	24.00	24.00	-	-
Lodging	376.83	376.83	-	-
Employee Bond Premium	58.31	58.31	-	-
General Liability Insurance	1,216.00	1,216.00	-	-
Other Loss and Indemnities	19,985.94	-	-	-
CAP Machinery & Equipment	9,073.35	9,073.35	-	-
Total Expenditures	\$ 666,414.47	\$ 139,909.19	\$ 283,351.14	\$ 77,316.66
Cost Adjustments:				
Property Tax Revenue	(731,664.84)	-	-	-
Wage Garnish Fees	(723.00)	-	-	(723.00)
Charges to Local Govts	(850.00)	-	(850.00)	-
Other Insurance Recoveries	-	-	-	-
Misc Revenue	(1,596.23)	(1,596.23)	-	-
Rebates	(215.02)	(215.02)	-	-
Intrafund Wage Trans In	(9,910.00)	-	-	-
Total Cost Adjustments	\$ (744,959.09)	\$ (1,811.25)	\$ (850.00)	\$ (723.00)

DEPARTMENT 10
FISCAL 2022

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
General & Administrative Allocation	(0.00)	(129,024.59)	72,177.43	19,694.71
Disallowed / Capitalized	676,222.97	(9,073.35)	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	15,859.23	-	8,535.02	2,328.91
Equipment Depreciation	2,423.62	-	1,304.33	355.91
Audit and Consulting Services	960.49	-	516.91	141.05
Insurance/Risk Management	0.42	-	0.23	0.06
County Treasurer	357.85	-	192.58	52.55
County Administrator	6,271.78	-	3,375.30	921.00
Human Resources	2,891.20	-	1,555.97	424.57
Facilities	23,777.10	-	12,796.20	3,491.64
Information Technology	21,012.55	-	11,308.40	3,085.67
Total 1st Allocation	73,554.23	-	39,584.93	10,801.35
General & Administrative Allocation	-	-	-	-
Unallocated	(6,832.95)	-	-	-
Total 1st Tier Allocation	\$ 664,399.64	\$ 0.00	\$ 394,263.51	\$ 107,089.72
2nd Allocation				
Building Depreciation	6.83	-	3.68	1.00
Equipment Depreciation	0.15	-	0.08	0.02
Audit and Consulting Services	840.13	-	452.14	123.37
Insurance/Risk Management	77.56	-	41.74	11.39
County Treasurer	56.76	-	30.55	8.33
County Administrator	959.32	-	516.28	140.88
Human Resources	442.65	-	238.22	65.00
Facilities	-	-	-	-
Information Technology	132.55	-	71.33	19.46
Finance Department	2,763.98	-	1,487.50	405.89
Corporation Counsel	22,061.70	-	11,873.02	3,239.73
Clerk of Courts	-	-	-	-

DEPARTMENT 10
FISCAL 2022

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	27,341.64	-	14,714.54	4,015.09
General & Administrative Allocation	-	-	-	-
Unallocated	(2,539.95)	-	-	-
Total 2nd Tier Allocation	\$ 24,801.69	\$ -	\$ 14,714.54	\$ 4,015.09
Total Incoming Costs	91,522.98	-	54,299.47	14,816.44
Total Allocated Cost	\$ 689,201.33	\$ 0.00	\$ 408,978.05	\$ 111,104.81

DEPARTMENT 10
FISCAL 2022

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Expenditures:		
Salaries & Wages	\$ 87,892.03	\$ 21,742.20
Fringe Benefits	29,034.84	7,182.46
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	-	-
Advertising	-	-
License & Certification	-	-
Meals	-	-
Lodging	-	-
Employee Bond Premium	-	-
General Liability Insurance	-	-
Other Loss and Indemnities	-	19,985.94
CAP Machinery & Equipment	-	-
Total Expenditures	\$ 116,926.87	\$ 48,910.60
Cost Adjustments:		
Property Tax Revenue	-	(731,664.84)
Wage Garnish Fees	-	-
Charges to Local Govts	-	-
Other Insurance Recoveries	-	-
Misc Revenue	-	-
Rebates	-	-
Intrafund Wage Trans In	-	(9,910.00)
Total Cost Adjustments	\$ -	\$ (741,574.84)

DEPARTMENT 10
FISCAL 2022

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
General & Administrative Allocation	29,784.53	7,367.92
Disallowed / Capitalized	-	685,296.32
Incoming Costs		
1st Allocation		
Building Depreciation	3,522.04	1,473.27
Equipment Depreciation	538.24	225.15
Audit and Consulting Services	213.31	89.23
Insurance/Risk Management	0.09	0.04
County Treasurer	79.47	33.24
County Administrator	1,392.84	582.63
Human Resources	642.08	268.58
Facilities	5,280.44	2,208.81
Information Technology	4,666.49	1,952.00
Total 1st Allocation	16,335.00	6,832.95
General & Administrative Allocation	-	-
Unallocated	-	(6,832.95)
Total 1st Tier Allocation	\$ 163,046.41	\$ (0.00)
2nd Allocation		
Building Depreciation	1.52	0.63
Equipment Depreciation	0.03	0.01
Audit and Consulting Services	186.58	78.05
Insurance/Risk Management	17.23	7.21
County Treasurer	12.60	5.27
County Administrator	213.05	89.12
Human Resources	98.30	41.12
Facilities	-	-
Information Technology	29.44	12.31
Finance Department	613.83	256.76
Corporation Counsel	4,899.49	2,049.46
Clerk of Courts	-	-

DEPARTMENT 10
FISCAL 2022

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	6,072.06	2,539.95
General & Administrative Allocation	-	-
Unallocated	-	(2,539.95)
Total 2nd Tier Allocation	\$ 6,072.06	\$ -
Total Incoming Costs	22,407.07	-
Total Allocated Cost	\$ 169,118.47	\$ (0.00)

DEPARTMENT 10
FISCAL 2022

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: General Accounting & Financial Reporting

Total 1st Tier Allocation \$ 394,263.51
Total 2nd Tier Allocation 14,714.54
Total Allocated Cost \$ 408,978.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	45	0.03%	109.49	-	109.49	-	109.49
Insurance/Risk Management	79	0.05%	192.21	-	192.21	-	192.21
County Treasurer	2,301	1.42%	5,598.55	-	5,598.55	-	5,598.55
County Administrator	493	0.30%	1,199.52	-	1,199.52	-	1,199.52
Human Resources	1,541	0.95%	3,749.40	-	3,749.40	-	3,749.40
Facilities	4,855	3.00%	11,812.67	-	11,812.67	-	11,812.67
Information Technology	1,649	1.02%	4,012.17	-	4,012.17	-	4,012.17
Finance Department	828	0.51%	2,014.60	-	2,014.60	-	2,014.60
Corporation Counsel	976	0.60%	2,374.70	-	2,374.70	95.58	2,470.28
Clerk of Courts	4,850	2.99%	11,800.51	-	11,800.51	474.98	12,275.48
Family Court Commissioner	398	0.25%	968.37	-	968.37	38.98	1,007.35
Sheriff's Office	10,661	6.58%	25,939.22	-	25,939.22	1,044.06	26,983.29
Child Support	1,446	0.89%	3,518.25	-	3,518.25	141.61	3,659.87
Health & Human Services	56,487	34.86%	137,438.21	-	137,438.21	5,531.95	142,970.16
Clearview	27,717	17.10%	67,438.08	-	67,438.08	2,714.41	70,152.49
County Clerk	2,964	1.83%	7,211.69	-	7,211.69	290.27	7,501.97
Veterans Service	642	0.40%	1,562.05	-	1,562.05	62.87	1,624.92
Courts & Judicial	2,454	1.51%	5,970.81	-	5,970.81	240.33	6,211.14
Register in Probate	463	0.29%	1,126.52	-	1,126.52	45.34	1,171.87
Family Court Services	1,716	1.06%	4,175.19	-	4,175.19	168.05	4,343.24
District Attorney/Victim Witness	1,819	1.12%	4,425.80	-	4,425.80	178.14	4,603.94
Jail	4,877	3.01%	11,866.20	-	11,866.20	477.62	12,343.82
Medical Examiner	1,108	0.68%	2,695.87	-	2,695.87	108.51	2,804.38
Emergency Management	1,572	0.97%	3,824.82	-	3,824.82	153.95	3,978.78
Highway & Airport	5,751	3.55%	13,992.73	-	13,992.73	563.21	14,555.94
Land Resources & Parks	11,988	7.40%	29,167.94	-	29,167.94	1,174.02	30,341.96
Register of Deeds	2,080	1.28%	5,060.84	-	5,060.84	203.70	5,264.54
Land & Water Conservation	2,913	1.80%	7,087.60	-	7,087.60	285.28	7,372.88
UW Extension	925	0.57%	2,250.61	-	2,250.61	90.59	2,341.20
County Library System	122	0.08%	296.84	-	296.84	11.95	308.79
Worker's Compensation	454	0.28%	1,104.62	-	1,104.62	44.46	1,149.09
Dental Insurance	615	0.38%	1,496.35	-	1,496.35	60.23	1,556.58
County Board	1,686	1.04%	4,102.20	-	4,102.20	165.12	4,267.31
All Other Departments	3,567	2.20%	8,678.85	-	8,678.85	349.33	9,028.18
Total	162,042	100.00%	\$ 394,263.51	\$ -	\$ 394,263.51	\$ 14,714.54	\$ 408,978.05

Allocation Basis: Total Number of Payroll, Receipt, and Accounting Transactions Processed by Department During 2022

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2022

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 107,089.72
Total 2nd Tier Allocation 4,015.09
Total Allocated Cost \$ 111,104.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	108	0.48%	509.01	-	509.01	-	509.01
County Administrator	22	0.10%	103.69	-	103.69	-	103.69
Human Resources	179	0.79%	843.63	-	843.63	-	843.63
Facilities	545	2.40%	2,568.61	-	2,568.61	-	2,568.61
Information Technology	309	1.36%	1,456.33	-	1,456.33	-	1,456.33
Finance Department	159	0.70%	749.37	-	749.37	-	749.37
Corporation Counsel	179	0.79%	843.63	-	843.63	33.58	877.22
Clerk of Courts	334	1.47%	1,574.16	-	1,574.16	62.67	1,636.82
Sheriff's Office	2,224	9.79%	10,481.80	-	10,481.80	417.27	10,899.07
Child Support	304	1.34%	1,432.76	-	1,432.76	57.04	1,489.80
Health & Human Services	4,203	18.50%	19,808.91	-	19,808.91	788.57	20,597.48
Clearview	6,966	30.66%	32,831.05	-	32,831.05	1,306.97	34,138.01
County Clerk	79	0.35%	372.33	-	372.33	14.82	387.15
Veterans Service	47	0.21%	221.51	-	221.51	8.82	230.33
Courts & Judicial	263	1.16%	1,239.53	-	1,239.53	49.34	1,288.87
Register in Probate	52	0.23%	245.08	-	245.08	9.76	254.83
Family Court Services	79	0.35%	372.33	-	372.33	14.82	387.15
District Attorney/Victim Witness	259	1.14%	1,220.68	-	1,220.68	48.59	1,269.27
Jail	2,362	10.40%	11,132.20	-	11,132.20	443.16	11,575.36
Medical Examiner	143	0.63%	673.96	-	673.96	26.83	700.79
Emergency Management	96	0.42%	452.45	-	452.45	18.01	470.46
Highway & Airport	1,944	8.56%	9,162.15	-	9,162.15	364.73	9,526.89
Land Resources & Parks	529	2.33%	2,493.20	-	2,493.20	99.25	2,592.45
Register of Deeds	104	0.46%	490.16	-	490.16	19.51	509.67
Land & Water Conservation	158	0.70%	744.66	-	744.66	29.64	774.30
UW Extension	99	0.44%	466.59	-	466.59	18.57	485.17
County Board	976	4.30%	4,599.93	-	4,599.93	183.12	4,783.05
Total	22,722	100.00%	\$ 107,089.72	\$ -	\$ 107,089.72	\$ 4,015.09	\$ 111,104.81

Allocation Basis: Total Payroll Advances Processed by Department During 2022

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2022

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Department Specific

Total 1st Tier Allocation \$ 163,046.41
Total 2nd Tier Allocation 6,072.06
Total Allocated Cost \$ 169,118.47

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	49,586.56	53.37%	87,021.39	-	87,021.39	-	87,021.39
County Treasurer	605.68	0.65%	1,062.93	-	1,062.93	-	1,062.93
County Administrator	1,307.09	1.41%	2,293.86	-	2,293.86	-	2,293.86
Human Resources	4,127.33	4.44%	7,243.21	-	7,243.21	-	7,243.21
Facilities	7,579.40	8.16%	13,301.39	-	13,301.39	-	13,301.39
Sheriff's Office	1,696.26	1.83%	2,976.83	-	2,976.83	346.78	3,323.61
Child Support	1,649.42	1.78%	2,894.63	-	2,894.63	337.21	3,231.84
Health & Human Services	4,145.46	4.46%	7,275.03	-	7,275.03	847.49	8,122.52
Clearview	5,814.24	6.26%	10,203.64	-	10,203.64	1,188.66	11,392.29
Emergency Management	1,888.02	2.03%	3,313.36	-	3,313.36	385.98	3,699.34
Highway & Airport	10,840.58	11.67%	19,024.56	-	19,024.56	2,216.24	21,240.79
Land Resources & Parks	3,667.12	3.95%	6,435.57	-	6,435.57	749.70	7,185.27
Total	92,907.16	100.00%	\$ 163,046.41	\$ -	\$ 163,046.41	\$ 6,072.06	\$ 169,118.47

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed Personnel Activity Reports for 2022

DEPARTMENT 10
FISCAL 2022

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	87,130.88	109.49	-	87,021.39
Insurance/Risk Management	192.21	192.21	-	-
County Treasurer	7,170.49	5,598.55	509.01	1,062.93
County Administrator	3,597.07	1,199.52	103.69	2,293.86
Human Resources	11,836.25	3,749.40	843.63	7,243.21
Facilities	27,682.67	11,812.67	2,568.61	13,301.39
Information Technology	5,468.50	4,012.17	1,456.33	-
Finance Department	2,763.98	2,014.60	749.37	-
Corporation Counsel	3,347.50	2,470.28	877.22	-
Clerk of Courts	13,912.31	12,275.48	1,636.82	-
Family Court Commissioner	1,007.35	1,007.35	-	-
Sheriff's Office	41,205.97	26,983.29	10,899.07	3,323.61
Child Support	8,381.50	3,659.87	1,489.80	3,231.84
Health & Human Services	171,690.16	142,970.16	20,597.48	8,122.52
Clearview	115,682.80	70,152.49	34,138.01	11,392.29
County Clerk	7,889.12	7,501.97	387.15	-
Veterans Service	1,855.25	1,624.92	230.33	-
Courts & Judicial	7,500.02	6,211.14	1,288.87	-
Register in Probate	1,426.70	1,171.87	254.83	-
Family Court Services	4,730.40	4,343.24	387.15	-
District Attorney/Victim Witness	5,873.21	4,603.94	1,269.27	-
Jail	23,919.19	12,343.82	11,575.36	-
Medical Examiner	3,505.17	2,804.38	700.79	-
Emergency Management	8,148.58	3,978.78	470.46	3,699.34
Highway & Airport	45,323.62	14,555.94	9,526.89	21,240.79
Land Resources & Parks	40,119.68	30,341.96	2,592.45	7,185.27
Register of Deeds	5,774.21	5,264.54	509.67	-
Land & Water Conservation	8,147.19	7,372.88	774.30	-
UW Extension	2,826.37	2,341.20	485.17	-
County Library System	308.79	308.79	-	-
Worker's Compensation	1,149.09	1,149.09	-	-
Health Insurance	-	-	-	-
Dental Insurance	1,556.58	1,556.58	-	-
County Board	9,050.36	4,267.31	4,783.05	-
All Other Departments	9,028.18	9,028.18	-	-
Total	\$ 689,201.33	\$ 408,978.05	\$ 111,104.81	\$ 169,118.47

**DEPARTMENT 11
FISCAL 2022**

DODGE COUNTY, WISCONSIN

CORPORATION COUNSEL

NATURE AND EXTENT OF SERVICES

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

Related costs have been identified based on an analysis of time and effort by department as provided by the Corporation Counsel's staff for legal support services provided during 2022. 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 2022

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	General Government
Expenditures:				
Salaries & Wages	\$ 540,295.27	\$ -	\$ 540,295.27	\$ -
Fringe Benefits	156,610.55	-	156,610.55	-
Drug Alcohol Test Fee	88.00	-	88.00	-
Computer Time Share	2,270.96	-	2,270.96	-
Phone	1,204.63	-	1,204.63	-
Computer Maint License Repair	1,195.06	-	1,195.06	-
Postage Parcel Delivery	3,278.10	-	3,278.10	-
Printing & Duplication	830.68	-	830.68	-
Purchased Services	217.46	-	217.46	-
Office Supplies & Small Equipment	3,381.50	-	3,381.50	-
Furniture & Furnishings	446.09	-	446.09	-
Membership Dues	2,329.70	-	2,329.70	-
Conference Registration Fees	1,177.00	-	1,177.00	-
Newspapers Periodicals Books	681.38	-	681.38	-
License & Certification	599.50	-	599.50	-
Mileage	607.07	-	607.07	-
Meals	24.00	-	24.00	-
Lodging	503.00	-	503.00	-
Operating Supplies	20.00	-	20.00	-
Filing Fees	44.40	-	44.40	-
Recording Fee	150.00	-	150.00	-
Co Administrative Services	420.00	-	420.00	-
Employee Bond Premium	58.31	-	58.31	-
General Liability Insurance	1,216.00	-	1,216.00	-
Total Expenditures	\$ 717,648.66	\$ -	\$ 717,648.66	\$ -
Cost Adjustments:				
Property Tax Revenue	(654,434.00)	-	-	(654,434.00)
Other Public Charges	(5,737.51)	-	(5,737.51)	-
Charges to Local Govts	(5,547.40)	-	(5,547.40)	-
Interest Income	(0.05)	-	(0.05)	-
Rebates	(162.99)	-	(162.99)	-
Intrafund Transfer In	(14,591.21)	-	-	(14,591.21)
Intrafund Wage Trans In	(9,910.00)	-	-	(9,910.00)

DEPARTMENT 11
FISCAL 2022

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	General Government
Total Cost Adjustments	\$ (690,383.16)	\$ -	\$ (11,447.95)	\$ (678,935.21)
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	678,935.21	-	-	678,935.21
Incoming Costs				
1st Allocation				
Building Depreciation	15,310.85		15,310.85	-
Equipment Depreciation	-		-	-
Audit and Consulting Services	841.83		841.83	-
Insurance/Risk Management	0.42		0.42	-
County Treasurer	447.52		447.52	-
County Administrator	8,173.14		8,173.14	-
Human Resources	3,187.02		3,187.02	-
Facilities	22,954.93		22,954.93	-
Information Technology	23,957.84		23,957.84	-
Finance Department	3,218.33		3,218.33	-
Total 1st Allocation	78,091.87	-	78,091.87	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 784,292.58	\$ -	\$ 784,292.58	\$ -
2nd Allocation				
Building Depreciation	6.59		6.59	-
Equipment Depreciation	-		-	-
Audit and Consulting Services	706.27		706.27	-
Insurance/Risk Management	77.56		77.56	-
County Treasurer	71.16		71.16	-
County Administrator	1,247.17		1,247.17	-
Human Resources	490.81		490.81	-

DEPARTMENT 11
FISCAL 2022

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	General Government
Facilities	2,556.31		2,556.31	-
Information Technology	1,130.54		1,130.54	-
Finance Department	129.17		129.17	-
Corporation Counsel	59,065.10		59,065.10	-
Clerk of Courts	-		-	-
Family Court Commissioner	-		-	-
Sheriff's Office	-		-	-
Total 2nd Allocation	65,480.69	-	65,480.69	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 65,480.69	\$ -	\$ 65,480.69	\$ -
Total Incoming Costs	143,572.56	-	143,572.56	-
Total Allocated Cost	\$ 849,773.27	\$ -	\$ 849,773.27	\$ -

DEPARTMENT 11
FISCAL 2022

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Legal Services & Support

Total 1st Tier Allocation \$ 784,292.58
Total 2nd Tier Allocation 65,480.69

Total Allocated Cost \$ 849,773.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	6,511.29	1.78%	13,923.64	-	13,923.64	-	13,923.64
County Administrator	13,573.97	3.70%	29,026.35	-	29,026.35	-	29,026.35
Human Resources	4,299.64	1.17%	9,194.28	-	9,194.28	-	9,194.28
Facilities	6,191.91	1.69%	13,240.68	-	13,240.68	-	13,240.68
Information Technology	7,305.71	1.99%	15,622.41	-	15,622.41	-	15,622.41
Finance Department	10,317.00	2.81%	22,061.70	-	22,061.70	-	22,061.70
Corporation Counsel	27,621.38	7.53%	59,065.10	-	59,065.10	-	59,065.10
Clerk of Courts	13,401.69	3.65%	28,657.95	-	28,657.95	3,016.18	31,674.13
Sheriff's Office	44,597.46	12.16%	95,366.47	-	95,366.47	10,037.09	105,403.57
Child Support	187.07	0.05%	400.03	-	400.03	42.10	442.13
Health & Human Services	161,433.28	44.01%	345,206.27	(66,516.35)	278,689.92	36,332.13	315,022.06
Clearview	7,728.29	2.11%	16,526.05	-	16,526.05	1,739.33	18,265.38
County Clerk	1,400.01	0.38%	2,993.76	-	2,993.76	315.09	3,308.84
Courts & Judicial	395.65	0.11%	846.05	-	846.05	89.04	935.10
Family Court Services	33.24	0.01%	71.08	-	71.08	7.48	78.56
Medical Examiner	1,245.82	0.34%	2,664.04	-	2,664.04	280.38	2,944.42
Emergency Management	3,770.28	1.03%	8,062.30	-	8,062.30	848.54	8,910.84
Highway & Airport	6,707.87	1.83%	14,344.00	-	14,344.00	1,509.67	15,853.67
Land Resources & Parks	9,675.78	2.64%	20,690.53	-	20,690.53	2,177.63	22,868.16
Register of Deeds	725.67	0.20%	1,551.76	-	1,551.76	163.32	1,715.08
Land & Water Conservation	578.26	0.16%	1,236.54	-	1,236.54	130.14	1,366.68
UW Extension	152.17	0.04%	325.40	-	325.40	34.25	359.65
County Board	35,506.75	9.68%	75,927.05	-	75,927.05	7,991.14	83,918.19
All Other Departments	3,408.71	0.93%	7,289.13	-	7,289.13	767.16	8,056.29
Total	366,768.90	100.00%	\$ 784,292.58	\$ (66,516.35)	\$ 717,776.23	\$ 65,480.69	\$ 783,256.92

Allocation Basis: Analysis of Legal Services Provided by Office Attorneys by Department During 2022

Allocation Source: Corporation Counsel Staff Analysis

DEPARTMENT 11
FISCAL 2022

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Legal Services & Support
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	13,923.64	13,923.64
County Administrator	29,026.35	29,026.35
Human Resources	9,194.28	9,194.28
Facilities	13,240.68	13,240.68
Information Technology	15,622.41	15,622.41
Finance Department	22,061.70	22,061.70
Corporation Counsel	59,065.10	59,065.10
Clerk of Courts	31,674.13	31,674.13
Family Court Commissioner	-	-
Sheriff's Office	105,403.57	105,403.57
Child Support	442.13	442.13
Health & Human Services	315,022.06	315,022.06
Clearview	18,265.38	18,265.38
County Clerk	3,308.84	3,308.84
Veterans Service	-	-
Courts & Judicial	935.10	935.10
Register in Probate	-	-
Family Court Services	78.56	78.56
District Attorney/Victim Witness	-	-
Jail	-	-
Medical Examiner	2,944.42	2,944.42
Emergency Management	8,910.84	8,910.84
Highway & Airport	15,853.67	15,853.67
Land Resources & Parks	22,868.16	22,868.16
Register of Deeds	1,715.08	1,715.08
Land & Water Conservation	1,366.68	1,366.68
UW Extension	359.65	359.65
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	83,918.19	83,918.19
All Other Departments	8,056.29	8,056.29
Total	\$ 783,256.92	\$ 783,256.92

**DEPARTMENT 12
FISCAL 2022**

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 2022

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	\$ 634,706.86	\$ -	\$ 34,280.30	\$ 600,426.56
Fringe Benefits	220,714.24	-	11,920.70	208,793.54
Drug Alcohol Test Fee	257.00	257.00	-	-
Jury Compensation	27,097.94	-	-	27,097.94
Phone	378.97	378.97	-	-
Computer Maint License Repair	1,021.02	1,021.02	-	-
Banking Services	30.00	-	-	30.00
Postage Parcel Delivery	20,139.94	15,454.46	-	4,685.48
Printing and Duplication	2,272.97	2,272.97	-	-
Purchased Services	248.68	248.68	-	-
Contractual Services	541.17	541.17	-	-
Office Supplies & Small Equipment	11,537.71	11,168.19	-	369.52
Membership Dues	245.00	245.00	-	-
Conference Registration Fees	190.00	190.00	-	-
Mileage	12,193.45	36.25	-	12,157.20
Meals	5,195.78	-	-	5,195.78
Lodging	164.00	164.00	-	-
Employee Bond Premium	108.28	108.28	-	-
General Liability Insurance	2,258.00	2,258.00	-	-
Total Expenditures	\$ 939,301.01	\$ 34,343.99	\$ 46,201.00	\$ 858,756.02
Cost Adjustments:				
Property Tax Revenue	(365,822.00)	-	-	(365,822.00)
Law and Ordinance Violations	(382,157.48)	-	-	(382,157.48)
Courts Fees and Costs	(186,029.38)	-	-	(186,029.38)
State Other Charges for Service	(9,312.20)	-	-	(9,312.20)
Interest Income	(25,102.27)	-	-	(25,102.27)
Rebates	(401.16)	-	-	(401.16)
Intrafund Wage Trans In	(16,635.00)	-	-	(16,635.00)
Intrafund Retire Transfer	(1,704.71)	-	-	(1,704.71)
Total Cost Adjustments	\$ (987,164.20)	\$ -	\$ -	\$ (987,164.20)

DEPARTMENT 12
FISCAL 2022

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
General & Administrative Allocation	-	(34,343.99)	1,854.91	32,489.08
Disallowed / Capitalized	95,919.10	-	-	95,919.10
Incoming Costs				
1st Allocation				
Building Depreciation	74,588.10	-	3,807.97	70,780.14
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	2,972.93	-	151.78	2,821.15
Insurance/Risk Management	0.78	-	0.04	0.74
County Treasurer	1,528.29	-	78.02	1,450.27
County Administrator	2,469.06	-	126.05	2,343.00
Human Resources	6,527.39	-	333.24	6,194.15
Facilities	72,912.70	-	3,722.43	69,190.27
Information Technology	14,067.92	-	718.21	13,349.70
Finance Department	13,374.66	-	682.82	12,691.84
Corporation Counsel	28,657.95	-	1,463.08	27,194.87
Total 1st Allocation	217,099.79	-	11,083.65	206,016.14
General & Administrative Allocation	-	-	-	-
Unallocated	(206,016.14)	-	-	(206,016.14)
Total 1st Tier Allocation	\$ 59,139.56	\$ -	\$ 59,139.56	\$ -
2nd Allocation				
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	14,947.30	-	763.11	14,184.19
Building Depreciation	32.12	-	1.64	30.48
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	2,325.61	-	118.73	2,206.88
Insurance/Risk Management	144.05	-	7.35	136.69
County Treasurer	242.17	-	12.36	229.81
County Administrator	383.64	-	19.59	364.05
Human Resources	1,010.17	-	51.57	958.60

DEPARTMENT 12
FISCAL 2022

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Facilities	4,208.24	-	214.84	3,993.39
Information Technology	619.53	-	31.63	587.90
Finance Department	537.64	-	27.45	510.19
Corporation Counsel	3,016.18	-	153.99	2,862.20
Total 2nd Allocation	27,466.66	-	1,402.26	26,064.40
General & Administrative Allocation	-	-	-	-
Unallocated	(26,064.40)	-	-	(26,064.40)
Total 2nd Tier Allocation	\$ 1,402.26	\$ -	\$ 1,402.26	\$ -
Total Incoming Costs	12,485.91	-	12,485.91	-
Total Allocated Cost	\$ 60,541.82	\$ -	\$ 60,541.82	\$ (0.00)

DEPARTMENT 12
FISCAL 2022

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 59,139.56
Total 2nd Tier Allocation 1,402.26

Total Allocated Cost \$ 60,541.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	59,139.56	(42,958.00)	16,181.56	1,402.26	17,583.82
Total	100	100.00%	\$ 59,139.56	\$ (42,958.00)	\$ 16,181.56	\$ 1,402.26	\$ 17,583.82

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 12
FISCAL 2022

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	17,583.82	17,583.82
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	-	-
Medical Examiner	-	-
Emergency Management	-	-
Highway & Airport	-	-
Land Resources & Parks	-	-
Register of Deeds	-	-
Land & Water Conservation	-	-
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	-	-
All Other Departments	-	-
Total	\$ 17,583.82	\$ 17,583.82

**DEPARTMENT 13
FISCAL 2022**

**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 2022

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	\$ 38,031.68	\$ -	\$ 3,835.10	\$ 34,196.58
Fringe Benefits	11,594.26	-	1,681.90	9,912.36
Phone	45.92	45.92	-	-
Postage Parcel Delivery	167.56	167.56	-	-
Membership Dues	200.00	200.00	-	-
Conference Registration Fees	175.00	175.00	-	-
Total Expenditures	\$ 50,214.42	\$ 588.48	\$ 5,517.00	\$ 44,108.94
Cost Adjustments:				
Property Tax Revenue	(46,685.00)	-	-	(46,685.00)
Intrafund Wage Trans In	(892.00)	-	-	(892.00)
Total Cost Adjustments	\$ (47,577.00)	\$ -	\$ -	\$ (47,577.00)
General & Administrative Allocation	-	(588.48)	59.34	529.14
Disallowed / Capitalized	2,938.92	-	-	2,938.92
Incoming Costs				
1st Allocation				
Building Depreciation	16,608.07	-	1,846.35	14,761.72
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	389.84	-	43.34	346.50
Insurance/Risk Management	-	-	-	-
County Treasurer	13.86	-	1.54	12.31
County Administrator	1,901.36	-	211.38	1,689.98
Human Resources	56.40	-	6.27	50.13
Facilities	16,235.02	-	1,804.87	14,430.14
Information Technology	48.98	-	5.45	43.54
Finance Department	968.37	-	107.66	860.72
Corporation Counsel	-	-	-	-
Clerk of Courts	-	-	-	-

DEPARTMENT 13
FISCAL 2022

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	36,221.90	-	4,026.85	32,195.05
General & Administrative Allocation	-	-	-	-
Unallocated	(32,195.05)	-	-	(32,195.05)
Total 1st Tier Allocation	\$ 9,603.19	\$ -	\$ 9,603.19	\$ -
2nd Allocation				
Building Depreciation	7.15	-	0.80	6.36
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	333.54	-	37.08	296.46
Insurance/Risk Management	-	-	-	-
County Treasurer	2.17	-	0.24	1.93
County Administrator	287.84	-	32.00	255.84
Human Resources	7.76	-	0.86	6.90
Facilities	937.02	-	104.17	832.85
Information Technology	2.14	-	0.24	1.91
Finance Department	38.98	-	4.33	34.64
Corporation Counsel	-	-	-	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	3,328.22	-	370.00	2,958.22
Total 2nd Allocation	4,944.84	-	549.73	4,395.12
General & Administrative Allocation	-	-	-	-
Unallocated	(4,395.12)	-	-	(4,395.12)
Total 2nd Tier Allocation	\$ 549.73	\$ -	\$ 549.73	\$ -
Total Incoming Costs	4,576.58	-	4,576.58	-
Total Allocated Cost	\$ 10,152.92	\$ -	\$ 10,152.92	\$ -

DEPARTMENT 13
FISCAL 2022

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
FUNCTIONAL COST ALLOCATIONS

Department: Family Court Commissioner
Function: Child Support

Total 1st Tier Allocation \$ 9,603.19
Total 2nd Tier Allocation 549.73

Total Allocated Cost \$ 10,152.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	9,603.19	(5,517.00)	4,086.19	549.73	4,635.92
Total	100	100.00%	\$ 9,603.19	\$ (5,517.00)	\$ 4,086.19	\$ 549.73	\$ 4,635.92

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
FISCAL 2022

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

Department: Family Court Commissioner

Grantee Department	Total	Child Support
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	-	-
County Administrator	-	-
Human Resources	-	-
Facilities	-	-
Information Technology	-	-
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Child Support	4,635.92	4,635.92
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	-	-
Medical Examiner	-	-
Emergency Management	-	-
Highway & Airport	-	-
Land Resources & Parks	-	-
Register of Deeds	-	-
Land & Water Conservation	-	-
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	-	-
All Other Departments	-	-
Total	\$ 4,635.92	\$ 4,635.92

**DEPARTMENT 14
FISCAL 2022**

DODGE COUNTY, WISCONSIN

SHERIFF'S OFFICE

NATURE AND EXTENT OF SERVICES

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

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

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 14
FISCAL 2022

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security	General Government
Expenditures:					
Salaries & Wages	\$ 5,810,608.66	\$ 568,982.48	\$ 14,877.20	\$ 139,454.89	\$ 5,087,294.09
Fringe Benefits	2,109,071.03	193,568.75	8,476.77	13,715.92	1,893,309.59
Drug/Alcohol Test Fees	627.00	-	-	171.00	456.00
Physical Exams	4,350.00	-	-	-	4,350.00
Uniform Allowance	52,093.36	4,670.34	-	1,775.66	45,647.36
Medical and Dental	5,606.00	-	-	-	5,606.00
Veterinarian	2,311.68	-	-	-	2,311.68
Professional Services	220,373.63	35,431.71	-	-	184,941.92
Phone	70,362.04	2,630.92	-	-	67,731.12
Build Equip Maint Service	170.00	-	-	-	170.00
Vehicle Maintenance	96,145.87	2,731.55	-	-	93,414.32
Computer Maint License Repair	247,940.17	37,087.45	-	-	210,852.72
Banking	100.00	-	-	-	100.00
Postage Parcel Delivery	6,254.02	3.67	-	-	6,250.35
Printing and Duplication	1,713.28	47.00	-	-	1,666.28
Trainer Speaker	125.00	-	-	-	125.00
Purchased Services	469.23	82.56	-	-	386.67
Contractual Services	107,477.40	-	-	-	107,477.40
Office Supplies & Small Equipment	14,278.59	85.15	-	65.31	14,128.13
Computer Equipment	79,520.39	5,360.41	-	-	74,159.98
Office Equipment	40.62	-	-	-	40.62
Furniture & Furnishings	1,134.10	-	-	-	1,134.10
Membership Dues	3,253.00	1,362.00	-	-	1,891.00
Conference Registration Fees	33,186.25	550.00	-	-	32,636.25
Education and Training	125.00	-	-	125.00	-
License & Certification	385.00	300.00	-	-	85.00
Mileage	532.78	346.37	-	-	186.41
Commercial Travel	262.94	-	-	-	262.94
Meals	1,224.19	519.64	-	27.00	677.55
Lodging	13,410.38	180.00	-	-	13,230.38
Fuel	8,730.80	385.25	-	-	8,345.55
Operating Supplies	192,005.08	3,264.18	-	9,197.60	179,543.30
Firearm Supplies	44,395.09	-	-	779.72	43,615.37
Range Fees	2,760.00	-	-	160.00	2,600.00
Co County Board Services	10.00	-	-	-	10.00
Co Hwy Dept Services Supplies	2,704.50	-	-	-	2,704.50
Co Vehicle Fuel Services	240,728.10	4,339.52	-	-	236,388.58
Building Premium	147.92	147.92	-	-	-
Boiler Premium	158.56	-	-	-	158.56
Equipment Vehicle Insurance	11,871.42	540.34	-	-	11,331.08
Employee Bond Premium	699.69	74.97	-	58.31	566.41
Vehicle Equip Liability Ins	6,294.00	286.00	-	-	6,008.00
General Liability Insurance	29,214.00	2,068.00	-	2,729.00	24,417.00

DEPARTMENT 14
FISCAL 2022

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security	General Government
Rent Expense	2,000.00	-	-	-	2,000.00
License Permits and Fees	102.90	-	-	102.90	-
Evidence Expenses	8,722.36	-	-	-	8,722.36
Grants and Contributions	19,700.13	-	-	-	19,700.13
CAP Machinery & Equipment	56,223.00	-	-	-	56,223.00
CAP Automotive	453,914.42	51,775.25	-	-	402,139.17
Total Expenditures	\$ 9,963,533.58	\$ 916,821.43	\$ 23,353.97	\$ 168,362.31	\$ 8,854,995.87
Cost Adjustments:					
Property Tax Revenue	(9,321,182.00)	-	-	-	(9,321,182.00)
Federal Grants Other	(47,634.70)	-	-	-	(47,634.70)
St Grant Law Enforcement Imprv	(61,728.03)	-	-	(1,120.00)	(60,608.03)
St Grants Water Patrol	(25,488.07)	-	-	-	(25,488.07)
St Grant Other Law Enforcement	(44,458.18)	-	-	-	(44,458.18)
Restitution Received	(1,202.17)	-	-	-	(1,202.17)
Law Enforcement Fees	(86,430.13)	-	-	-	(86,430.13)
BP Vest Contribution	(5,384.68)	-	-	-	(5,384.68)
False Alarm Fees	(13,861.50)	-	-	-	(13,861.50)
Bullet Proof Vest Charge	3,583.33	-	-	-	3,583.33
Other Public Charges	(5,549.30)	-	-	-	(5,549.30)
Law Enforcement Services	(37,168.20)	-	-	-	(37,168.20)
Intergovernmental Services	(36,488.33)	-	-	-	(36,488.33)
Sheriff Dept Services	(795.00)	-	-	-	(795.00)
Charges to Local Govts	(27,160.00)	-	-	-	(27,160.00)
County Departments	(5,500.00)	-	-	-	(5,500.00)
Interest Income	(0.01)	-	-	-	(0.01)
Equipment Sales	(42,537.47)	-	-	-	(42,537.47)
Ins Recoveries Law Enforcement	804.58	-	-	-	804.58
Donation Revenue	(66,149.25)	-	-	-	(66,149.25)
Misc Revenue	(1,499.71)	-	-	-	(1,499.71)
Rebates	(5,693.49)	-	-	-	(5,693.49)
Intrafund Transfer In	(41,500.57)	-	-	-	(41,500.57)
Intrafund Wage Trans In	(34,315.00)	-	-	-	(34,315.00)
Total Cost Adjustments	\$ (9,907,337.88)	\$ -	\$ -	\$ (1,120.00)	\$ (9,906,217.88)
General & Administrative Allocation	-	(865,046.18)	2,233.11	16,098.80	846,714.28
Disallowed / Capitalized	152,732.48	(51,775.25)	-	-	204,507.73

Incoming Costs

DEPARTMENT 14
FISCAL 2022

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security	General Government
1st Allocation					
Building Depreciation	120,059.67	-	340.76	3,194.22	116,524.69
Equipment Depreciation	727,182.51	-	2,063.95	19,346.89	705,771.67
Audit and Consulting Services	6,454.04	-	18.32	171.71	6,264.01
Insurance/Risk Management	15.88	1.02	0.09	0.72	14.04
County Treasurer	7,220.75	-	20.49	192.11	7,008.14
County Administrator	29,628.68	-	84.09	788.28	28,756.31
Human Resources	42,590.74	-	120.88	1,133.14	41,336.72
Facilities	167,372.51	-	475.05	4,452.99	162,444.47
Information Technology	454,029.84	-	1,288.66	12,079.59	440,661.59
Finance Department	39,397.86	-	111.82	1,048.19	38,237.84
Corporation Counsel	95,366.47	-	270.68	2,537.25	92,558.55
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Total 1st Allocation	1,689,318.96	1.02	4,794.81	44,945.09	1,639,578.04
General & Administrative Allocation	-	(1.02)	0.00	0.03	0.99
Unallocated	(1,639,579.03)	-	-	-	(1,639,579.03)
Total 1st Tier Allocation	\$ 258,668.11	\$ -	\$ 30,381.89	\$ 228,286.22	\$ -
2nd Allocation					
Building Depreciation	51.71	-	0.15	1.38	50.18
Equipment Depreciation	45.87	-	0.13	1.22	44.52
Audit and Consulting Services	5,032.88	-	14.28	133.90	4,884.70
Insurance/Risk Management	2,944.95	189.72	17.42	133.84	2,603.98
County Treasurer	1,159.14	-	3.29	30.84	1,125.01
County Administrator	4,603.68	-	13.07	122.48	4,468.13
Human Resources	6,562.48	-	18.63	174.60	6,369.26
Facilities	9,202.84	-	26.12	244.84	8,931.88
Information Technology	21,476.59	-	60.96	571.39	20,844.24
Finance Department	1,808.11	-	5.13	48.11	1,754.88
Corporation Counsel	10,037.09	-	28.49	267.04	9,741.57
Clerk of Courts	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Sheriff's Office	3,940.91	-	11.19	104.85	3,824.88
Total 2nd Allocation	66,866.27	189.72	198.84	1,834.49	64,643.22
General & Administrative Allocation	-	(189.72)	0.54	5.05	184.13

DEPARTMENT 14
FISCAL 2022

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security	General Government
Unallocated	(64,827.35)	-	-	-	(64,827.35)
Total 2nd Tier Allocation	\$ 2,038.91	\$ -	\$ 199.38	\$ 1,839.53	\$ -
Total Incoming Costs	51,778.84	-	4,994.19	46,784.65	-
Total Allocated Cost	<u>\$ 260,707.02</u>	<u>\$ -</u>	<u>\$ 30,581.27</u>	<u>\$ 230,125.76</u>	<u>\$ 0.00</u>

DEPARTMENT 14
FISCAL 2022

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Departmental Support Services

Total 1st Tier Allocation \$ 30,381.89
Total 2nd Tier Allocation 199.38

Total Allocated Cost \$ 30,581.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	15,613.00	63.73%	19,363.72	(14,682.00)	4,681.72	127.07	4,808.79
Health & Human Services	8,883.97	36.27%	11,018.17	(8,883.97)	2,134.20	72.31	2,206.51
Total	24,496.97	100.00%	\$ 30,381.89	\$ (23,565.97)	\$ 6,815.92	\$ 199.38	\$ 7,015.30

Allocation Basis: Direct Allocation to Benefiting Department Based on Service Charges During 2022

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

DEPARTMENT 14
FISCAL 2022

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Courthouse Security

Total 1st Tier Allocation \$ 228,286.22
Total 2nd Tier Allocation 1,839.53

Total Allocated Cost \$ 230,125.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	563	0.42%	955.53	-	955.53	-	955.53
Information Technology	1,433	1.07%	2,432.10	-	2,432.10	-	2,432.10
Clerk of Courts	8,807	6.55%	14,947.30	-	14,947.30	-	14,947.30
Family Court Commissioner	1,961	1.46%	3,328.22	-	3,328.22	-	3,328.22
Sheriff's Office	2,322	1.73%	3,940.91	-	3,940.91	-	3,940.91
Child Support	5,983	4.45%	10,154.39	-	10,154.39	92.16	10,246.55
Courts & Judicial	20,397	15.16%	34,617.93	-	34,617.93	314.19	34,932.12
Register in Probate	1,750	1.30%	2,970.11	-	2,970.11	26.96	2,997.07
Family Court Services	924	0.69%	1,568.22	-	1,568.22	14.23	1,582.45
District Attorney/Victim Witness	7,300	5.43%	12,389.61	-	12,389.61	112.45	12,502.06
Jail	68,917	51.24%	116,966.42	-	116,966.42	1,061.58	118,028.00
All Other Departments	14,150	10.52%	24,015.48	-	24,015.48	217.96	24,233.44
Total	134,507	100.00%	\$ 228,286.22	\$ -	\$ 228,286.22	\$ 1,839.53	\$ 230,125.76

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 14
FISCAL 2022

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

Department: Sheriff's Office

Grantee Department	Total	Departmental Support Services	Courthouse Security
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Audit and Consulting Services	-	-	-
Insurance/Risk Management	-	-	-
County Treasurer	-	-	-
County Administrator	-	-	-
Human Resources	-	-	-
Facilities	955.53	-	955.53
Information Technology	2,432.10	-	2,432.10
Finance Department	-	-	-
Corporation Counsel	-	-	-
Clerk of Courts	14,947.30	-	14,947.30
Family Court Commissioner	3,328.22	-	3,328.22
Sheriff's Office	3,940.91	-	3,940.91
Child Support	15,055.34	4,808.79	10,246.55
Health & Human Services	2,206.51	2,206.51	-
Clearview	-	-	-
County Clerk	-	-	-
Veterans Service	-	-	-
Courts & Judicial	34,932.12	-	34,932.12
Register in Probate	2,997.07	-	2,997.07
Family Court Services	1,582.45	-	1,582.45
District Attorney/Victim Witness	12,502.06	-	12,502.06
Jail	118,028.00	-	118,028.00
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	24,233.44	-	24,233.44
Total	\$ 237,141.05	\$ 7,015.30	\$ 230,125.76