

CENTRAL SERVICES COST ALLOCATION PLAN

DODGE COUNTY, WISCONSIN

**Based on 2025 Financials
Fiscal Year Ended December 31, 2025**



DODGE COUNTY

DODGE COUNTY, WISCONSIN

COST ALLOCATION PLAN

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COST ALLOCATION PLAN OVERVIEW

READING THE COST ALLOCATION PLAN

This 2 CFR Part 200, Subpart E (formerly known as OMB Circular A-87) Central Services Cost Allocation Plan is a document that distributes the allowable costs of central service departments to grantee departments based on an allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of the costs and benefits provided to recipients (grantees). Central service departments generally incur costs in support of other departments and agencies of the organization. Examples of indirect costs are the office of the administrator, facilities management, fiscal and accountings services, information technology services, human resources, and legal services.

The primary purpose for preparing the Central Services Cost Allocation Plan is to identify the appropriate division and department indirect costs incurred during the fiscal year. The resulting information justifies claims for reimbursement of indirect costs supporting Federally funded services (e.g., Title IV-D Child Support operations, Human Services programs and services, and Nursing Home operations). The steps involved in preparing the Cost Allocation Plan include the following:

- Identification of the departments that exist in large part to provide support to other departments or agencies of the organization. These departments are central service or allocating departments.
- Identification of the departments or agencies of the organization that receive support from other departments. These departments are grantee or receiving departments.
- Accumulation of the allowable actual expenditures of the central service departments that provide support to the grantee departments.
- Collection of appropriate statistics reflecting the distribution of effort for functions performed by central service department to all benefiting departments.

ALLOCATION PROCESS

This cost allocation plan uses a double step-down allocation methodology to allocate allowable costs for each central service department. This methodology recognizes the cross support provided between central service departments. For example, the activities performed by the Finance Department support the Information Technology Department in areas such as payroll, voucher processing, and purchasing goods and services. The Information Technology Department, on the other hand, supports the Finance Department by providing software and hardware as well as generally maintaining and administering applications and systems to support the centrally provided fiscal operations of the organization.

The double-step down methodology requires an initial sequencing of central service departments. In the first step of the double-step methodology, allowable costs (direct expenses and allocated indirect costs) from central service departments are allocated in the sequence departments, divisions and funds are listed in the cost allocation plan; including to the central service departments. The second step in the double step-down methodology fully distributes costs related to the cross support provided between central service departments. In effect, this closes out the central service department after the second step in the double step-down allocation methodology. Once complete, the second step results in the central

services department passing through all costs to the other benefiting departments in the cost allocation plan.

ORGANIZATION OF COST ALLOCATION PLAN

Table of Contents

The first few pages of the cost allocation plan present the Table of Contents. This provides an overview of the organization of the cost allocation, with the key summary schedules and sections of each central service department listed by page number. This provides a ready resource for quickly finding specifics on how costs have been allocated.

Certification Page

The Certification Page is a requirement of 2 CFR 200. A responsible official of the organization, typically the chief executive, chief administrative, or chief financial officer, signs this document. The signature certifies that the official has reviewed the cost allocation plan and that the plan complies with 2 CFR 200. The certification page also verifies that the costs included in the cost allocation plan are allowable for allocation to programs supported by Federal awards. It also affirms that costs have not been claimed as both direct and indirect.

Organizational Chart

The Organizational Chart is a requirement of 2 CFR 200. This part of the cost allocation plan shows the organization of the departments listed as either central services departments or grantee departments.

Summary Schedules

The cost allocation plan includes several schedules intended to provide summary information regarding the distribution of costs. The main schedules include:

- o **Summary of Allocated Costs:** this schedule provides a summary of the costs allocated from each central service department to each grantee department. The rows of the schedule represent the central service departments, while columns at the top of each page show the grantee departments. There are three totals listed with each grantee department.
 - Total Allocated Costs represents the actual costs allocated for the fiscal year.
 - Rollforward Adjustment represents a calculation between estimated costs claimed in a prior fiscal year (generally the Total Allocated Costs from 2 years prior) and the actual costs from the current year. The difference between the Total Allocated Costs from the current year and the same amount from two years prior is the rollforward adjustment. Applying this amount to the calculation of annual indirect costs makes the organization whole when reporting costs over time.
 - Total Proposed Costs represents the total indirect costs to claim in the following fiscal year.
- o **Schedule of Fixed Costs:** this schedule provides a summary of the difference between the actual (Total Allocated Costs) costs determined in the current cost allocation plan to the indirect costs

used for reporting during the fiscal year. The difference between the current and prior amounts is the rollforward adjustment. The current year plus/minus the rollforward adjustment represent the proposed costs for the following fiscal year.

- o **Schedule of Departmental Costs:** this schedule provides a summary of the calculations made to determine the Total Allocated Costs for each central service. It includes the total expenditures from the organization's financial statements, any cost adjustments made in the development of the plan, identification of disallowed or unallowable costs, and an offset of any amounts directly billed to departments.
- o **Schedule of Allocation Basis:** this schedule provides a summary of each central service department broken down into functions. Functions are the specific services provided by the central service department. The right-hand column lists the allocation base for each corresponding function.

Detail Schedules

The remaining pages of the cost allocation plan contain the detail schedules for each central service department. The detail schedules for each central service department include:

- o **Nature and Extent of Services:** This page provides a brief narrative description of the activities performed by the central service department and identifies the functions and the corresponding allocation base.
- o **Departmental Costs by Function:** This schedule lists the actual expenditures for the central service department. It also shows any cost adjustments for expenditures, revenues, or transfers to another department, as well as the summary of incoming costs for both the first (1st Tier Allocation) and second allocations (2nd Tier Allocations). The schedule details costs by function.
- o **Functional Cost Allocations:** This schedule provides a breakdown of the distribution, or allocation, of the Total Allocated Costs for each allowable function allocated within the central service department to all benefiting departments included in the cost allocation plan. The schedule provides a summary of the allocation basis and source of the allocation statistics.
- o **Summary of Departmental Allocated Costs:** This schedule provides a summary of allocated costs by function to each benefiting department included in the cost allocation plan.

COST ALLOCATION PLAN REPORT

Dodge County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2027 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, 2025.

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, 2025, are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental unit: **Dodge County, Wisconsin**

Signature: _____



Name of Official: _____

NATHAN THIEL

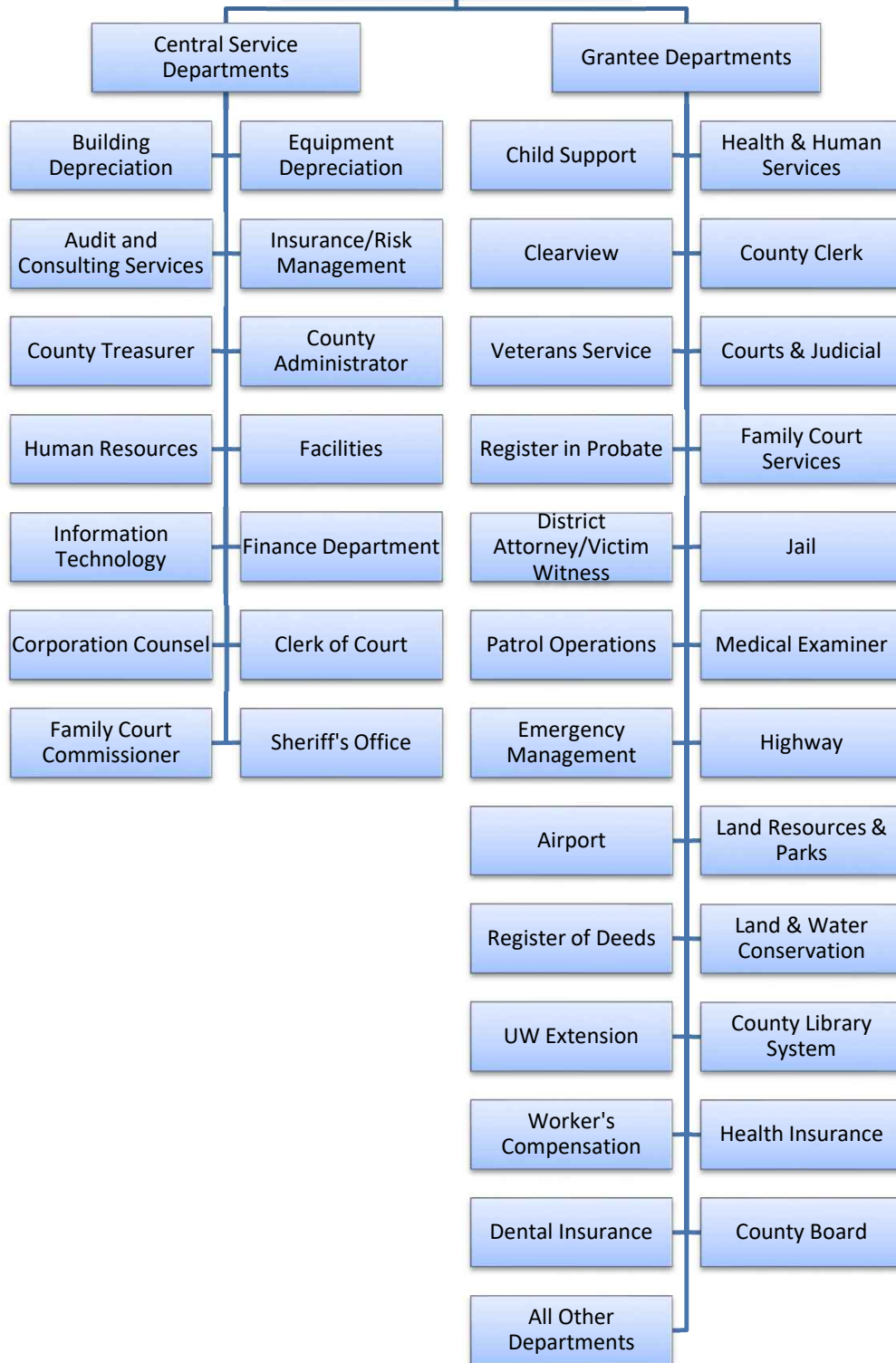
Title: _____

DIRECTOR OF FINANCE & ADMINISTRATION

Date of Execution: _____

7 / 17 / 2026

**DODGE COUNTY, WISCONSIN
2025 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025**

	Health & Human			
	Child Support	Services	Clearview	County Clerk
Central Service Departments				
Building Depreciation	\$ 56,134.91	\$ 188,116.21	\$ 70,507.94	\$ 13,365.34
Equipment Depreciation	1,398.86	95,078.61	-	17,887.55
Audit and Consulting Services	842.00	5,190.58	4,690.61	999.79
Insurance/Risk Management	46.48	1,416.22	2,639.19	15.49
County Treasurer	2,150.41	39,437.02	30,605.01	3,548.26
County Administrator	4,441.64	11,434.22	13,144.80	2,505.91
Human Resources	9,611.28	127,960.91	438,556.36	1,996.84
Facilities	61,223.69	16,818.50	51,099.88	19,033.06
Information Technology	43,276.76	711,373.44	719,196.96	15,525.12
Finance Department	9,713.72	181,393.36	195,033.72	6,595.88
Corporation Counsel	5,164.44	319,428.62	11,402.05	8,157.72
Clerk of Courts	10,901.45	-	-	-
Family Court Commissioner	1,846.12	-	-	-
Sheriff's Office	9,194.93	171.06	-	-
Total Allocated Costs	\$ 215,946.69	\$ 1,697,818.75	\$ 1,536,876.51	\$ 89,630.96
Rollforward	\$ 240.34	\$ 46,487.28	\$ 129,423.33	\$ (6,060.36)
Adjustments	-	-	-	-
Total Proposed Costs	\$ 216,187.02	\$ 1,744,306.04	\$ 1,666,299.84	\$ 83,570.59

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025**

	Veterans Service	Courts & Judicial	Register in Probate	Family Court Services
Central Service Departments				
Building Depreciation	\$ 1,915.86	\$ 211,568.52	\$ 17,517.68	\$ 10,000.55
Equipment Depreciation	-	128,660.20	-	-
Audit and Consulting Services	265.31	1,219.01	253.44	599.03
Insurance/Risk Management	10.33	30.99	15.49	15.49
County Treasurer	172.21	1,598.11	209.41	2,187.11
County Administrator	7,472.72	3,121.14	-	-
Human Resources	1,087.68	8,473.28	1,913.92	2,176.52
Facilities	4,680.19	230,747.79	19,105.71	10,907.13
Information Technology	14,613.09	53,395.85	-	12,372.49
Finance Department	2,157.00	9,649.19	2,018.53	4,138.07
Corporation Counsel	-	3,587.51	342.14	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	33,214.03	2,750.09	1,569.98
Total Allocated Costs	\$ 32,374.39	\$ 685,265.62	\$ 44,126.42	\$ 43,966.38
Rollforward	\$ 2,264.34	\$ 3,266.63	\$ (1,477.56)	\$ (2,083.68)
Adjustments	-	-	-	-
Total Proposed Costs	\$ 34,638.72	\$ 688,532.25	\$ 42,648.85	\$ 41,882.71

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025**

	District			
	Attorney/Victim			
	Witness	Jail	Patrol Services	Medical Examiner
Central Service Departments				
Building Depreciation	\$ 70,815.76	\$ 669,294.75	\$ -	\$ 11,733.18
Equipment Depreciation	-	41,074.51	435,295.14	7,771.65
Audit and Consulting Services	987.92	3,142.49	2,222.99	560.63
Insurance/Risk Management	51.64	5,829.81	1,618.42	48.44
County Treasurer	1,888.73	7,062.51	3,406.36	652.43
County Administrator	2,220.82	3,781.39	-	5,011.83
Human Resources	8,594.89	79,656.81	35,884.43	5,255.29
Facilities	77,235.40	2,147,613.93	-	18,529.58
Information Technology	22,818.80	284,211.39	219,250.91	30,219.76
Finance Department	7,922.41	39,004.68	22,022.80	4,837.69
Corporation Counsel	2,421.62	-	6,992.32	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	11,117.33	629,503.40	347,299.74	-
Total Allocated Costs	\$ 206,075.33	\$ 3,910,175.67	\$ 1,073,993.12	\$ 84,620.49
Rollforward	\$ 5,735.40	\$ 820,418.46	\$ (722,872.10)	\$ 16,782.53
Adjustments	-	-	-	-
Total Proposed Costs	\$ 211,810.72	\$ 4,730,594.13	\$ 351,121.03	\$ 101,403.01

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025**

	Emergency Management	Highway	Airport	Land Resources & Parks
Central Service Departments				
Building Depreciation	\$ 6,440.56	\$ -	\$ -	\$ 48,530.94
Equipment Depreciation	136,409.02	-	-	61,269.78
Audit and Consulting Services	964.88	4,152.46	353.28	5,070.15
Insurance/Risk Management	121.48	4,851.23	121.47	222.08
County Treasurer	1,289.06	15,821.98	517.72	15,083.58
County Administrator	6,992.58	34,962.90	-	4,396.61
Human Resources	10,424.26	63,292.13	-	17,742.94
Facilities	14,951.15	15.04	-	69,111.01
Information Technology	30,790.90	183,699.30	2,645.11	131,872.71
Finance Department	8,716.24	128,392.97	2,166.64	34,976.94
Corporation Counsel	4,610.88	11,957.89	-	50,733.89
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 221,711.00	\$ 447,145.89	\$ 5,804.22	\$ 439,010.61
Rollforward	\$ 10,174.15	\$ 122,192.07	\$ -	\$ (18,212.38)
Adjustments	-	-	-	-
Total Proposed Costs	\$ 231,885.16	\$ 569,337.96	\$ 5,804.22	\$ 420,798.22

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025**

	Register of Deeds	Land & Water Conservation	UW Extension	County Library System
Central Service Departments				
Building Depreciation	\$ 20,487.84	\$ 15,075.02	\$ 24,304.49	\$ -
Equipment Depreciation	1,950.21	-	-	-
Audit and Consulting Services	1,840.39	1,086.36	520.84	57.25
Insurance/Risk Management	20.66	45.83	15.49	-
County Treasurer	3,367.77	4,144.19	1,109.89	20.48
County Administrator	1,890.69	1,890.69	7,472.72	1,275.47
Human Resources	3,649.59	4,499.49	1,933.92	-
Facilities	29,175.94	21,467.75	34,611.07	-
Information Technology	26,733.03	23,448.82	25,639.80	393.13
Finance Department	12,222.21	7,752.50	3,658.50	351.12
Corporation Counsel	1,469.40	12,869.93	-	810.71
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 102,807.72	\$ 92,280.58	\$ 99,266.70	\$ 2,908.16
Rollforward	\$ 7,487.12	\$ 12,823.39	\$ (9,042.08)	\$ (27.70)
Adjustments	-	-	-	-
Total Proposed Costs	\$ 110,294.85	\$ 105,103.97	\$ 90,224.63	\$ 2,880.46

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025**

	Worker's			
	Compensation	Health Insurance	Dental Insurance	County Board
Central Service Departments				
Building Depreciation	\$ -	\$ -	\$ -	\$ 20,211.17
Equipment Depreciation	-	-	-	7,912.51
Audit and Consulting Services	258.32	-	306.50	736.57
Insurance/Risk Management	-	-	-	222.06
County Treasurer	86.07	-	213.47	1,685.95
County Administrator	1,320.50	9,063.39	330.12	-
Human Resources	12,627.82	-	27,880.27	-
Facilities	-	-	-	28,781.94
Information Technology	-	-	-	95,706.74
Finance Department	1,739.04	-	2,189.22	9,845.61
Corporation Counsel	-	-	-	52,746.42
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 16,031.75	\$ 9,063.39	\$ 30,919.58	\$ 217,848.99
Rollforward	\$ 9,989.60	\$ 5,339.94	\$ 21,219.10	\$ (1,563.88)
Adjustments	-	-	-	-
Total Proposed Costs	\$ 26,021.35	\$ 14,403.32	\$ 52,138.68	\$ 216,285.11

**SUMMARY OF ALLOCATED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025**

	All Other Departments	Total Allocated Costs
Central Service Departments		
Building Depreciation	\$ 245,679.33	\$ 1,701,700.07
Equipment Depreciation	-	934,708.04
Audit and Consulting Services	3,028.68	39,349.48
Insurance/Risk Management	-	17,358.30
County Treasurer	8,865.84	145,123.55
County Administrator	2,870.10	125,600.21
Human Resources	-	863,218.63
Facilities	335,132.59	3,190,241.35
Information Technology	-	2,647,184.12
Finance Department	18,574.88	715,072.92
Corporation Counsel	117,958.43	610,653.95
Clerk of Courts	-	10,901.45
Family Court Commissioner	-	1,846.12
Sheriff's Office	18,859.27	1,053,679.85
Total Allocated Costs	\$ 750,969.12	\$ 12,056,638.04
Rollforward	\$ 43,372.17	\$ 495,876.10
Adjustments	-	-
Total Proposed Costs	\$ 794,341.28	\$ 12,552,514.14

SCHEDULE OF FIXED COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025

Grantee Department	Final Costs 2025	Fixed Costs 2023	Rollforward	Adjustments	Actual Costs with Rollforward
Child Support	\$ 215,946.69	\$ 215,706.35	\$ 240.34	\$ -	\$ 216,187.02
Health & Human Services	1,697,818.75	1,651,331.47	46,487.28	-	1,744,306.04
Clearview	1,536,876.51	1,407,453.18	129,423.33	-	1,666,299.84
County Clerk	89,630.96	95,691.32	(6,060.36)	-	83,570.59
Veterans Service	32,374.39	30,110.05	2,264.34	-	34,638.72
Courts & Judicial	685,265.62	681,998.99	3,266.63	-	688,532.25
Register in Probate	44,126.42	45,603.98	(1,477.56)	-	42,648.85
Family Court Services	43,966.38	46,050.06	(2,083.68)	-	41,882.71
District Attorney/Victim Witness	206,075.33	200,339.93	5,735.40	-	211,810.72
Jail	3,910,175.67	3,089,757.21	820,418.46	-	4,730,594.13
Patrol Services	1,073,993.12	1,796,865.22	(722,872.10)	-	351,121.03
Medical Examiner	84,620.49	67,837.96	16,782.53	-	101,403.01
Emergency Management	221,711.00	211,536.85	10,174.15	-	231,885.16
Highway	447,145.89	324,953.82	122,192.07	-	569,337.96
Airport	5,804.22	-	-	-	5,804.22
Land Resources & Parks	439,010.61	457,222.99	(18,212.38)	-	420,798.22
Register of Deeds	102,807.72	95,320.60	7,487.12	-	110,294.85
Land & Water Conservation	92,280.58	79,457.19	12,823.39	-	105,103.97
UW Extension	99,266.70	108,308.78	(9,042.08)	-	90,224.63
County Library System	2,908.16	2,935.86	(27.70)	-	2,880.46
Worker's Compensation	16,031.75	6,042.15	9,989.60	-	26,021.35
Health Insurance	9,063.39	3,723.45	5,339.94	-	14,403.32
Dental Insurance	30,919.58	9,700.48	21,219.10	-	52,138.68
County Board	217,848.99	219,412.87	(1,563.88)	-	216,285.11
All Other Departments	750,969.12	707,596.95	43,372.17	-	794,341.28
Total	\$ 12,056,638.04	\$ 11,554,957.71	\$ 495,876.10	\$ -	\$ 12,552,514.14

SCHEDULE OF DEPARTMENTAL COSTS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 2,111,760	\$ -	\$ -	\$ 2,111,760
Equipment Depreciation	-	1,669,211	-	-	1,669,211
Audit and Consulting Services	-	93,620	-	(57,893)	35,728
Insurance/Risk Management	1,249,063	(785,709)	(463,354)	-	-
County Treasurer	466,086	(2,292,985)	1,967,946	(120)	140,928
County Administrator	408,567	(435,012)	209,931	-	183,485
Human Resources	1,486,190	(1,629,852)	796,459	-	652,796
Facilities	3,837,951	(3,469,464)	3,427,740	(575,394)	3,220,833
Information Technology	2,810,856	(3,101,757)	3,090,641	-	2,799,739
Finance Department	594,524	(757,697)	700,588	(602)	536,813
Corporation Counsel	956,115	(911,062)	898,206	(110,514)	832,745
Clerk of Courts	1,054,647	(1,135,207)	119,031	(36,999)	1,472
Family Court Commissioner	61,625	(58,735)	212	(3,070)	32
Sheriff's Office	23,251,316	(23,531,929)	812,114	(13,596)	517,905
less unallocated Incoming costs					(646,810)
Total	\$ 36,176,939	\$ (34,234,819)	\$ 11,559,516	\$ (798,187)	\$ 12,056,638

**SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025**

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	2025 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 2025	County Financial Records & Reports
	Billed Audit Services	FY2024 Billed Audit Services by Benefiting Department During 2025	County Financial Records & Reports
	Cost Allocation Plan	Number of Weighted Functions Analyzed by Central Services Department	FY2024 Cost Allocation Plan Prepared During 2025
4	Insurance/Risk Management		
	Risk Management	Insurance Premiums Billed by Department During 2025	Finance Department and Property & Liability Insurance Records and
5	County Treasurer		
	General Receipts	Total Number of General Receipt Transactions Processed by Department During 2025	County Financial Records & Reports
	Disbursements & Checking	Total Payroll and Accounts Payable Disbursements by Departments During 2025	County Financial Records and Reports
	General Government	Unallocated	

SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025

Department Number	Departmental Function	Allocation Base	Allocation Source
6	County Administrator		
	Department Admin & Oversight	Percentage of Effort Devoted to Benefiting Departments During 2025	County Administrator Effort Analysis
	Budget Development & Oversight	Percentage of Effort Devoted to Benefiting Departments During 2025	County Administrator Effort Analysis
	Risk Management	Direct Allocation to Benefiting Department	Completed 2025 Employee Personnel Activity Reports
	General Government	Unallocated	
7	Human Resources		
	Human Resources Administration	Total Number of Employees by Department During 2025, Excluding County Board	County Human Resources Records & Reports
	Health Insurance Administration	County Share of Health Insurance Premiums Paid by Department During 2025	County Finance Department Records and Reports
	Workers Comp Administration	Direct Allocation to Benefiting Department	Completed 2025 Personnel Activity Reports
	Dental Insurance Administration	Direct Allocation to Benefiting Department	Completed 2024 Personnel Activity Reports
	Department Specific	Direct Allocation to Benefiting Department	Completed 2025 Personnel Activity Reports
	General Government	Unallocated	
8	Facilities		
	Administration Building	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance Departments
	Law Enforcement Center (J-POD Building)	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance Departments
	Henry Dodge Office Building	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance Departments
	Miscellaneous Properties	Direct Allocation to Benefiting Department	County Financial Records and Reports
	Courts Building	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance Departments
	Corrections Building	Direct Allocation to Benefiting Department	County Financial Records and Reports
	Justice Facility	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance Departments

**SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025**

Department Number	Departmental Function	Allocation Base	Allocation Source
9	Information Technology		
	Help Desk & Infrastructure Support	Total Number of Active Directory Users by Department During 2025	County Information Technology Inventory Records
	General IT Support	Total Number of Computer Devices, Cellular Devices and Printer/Copiers by Department in 2025	County Information Technology Inventory Records
	Tyler Munis Support	Number of MUNIS User Licenses by Department During 2025	County Information Technology Inventory Records
	Kronos/UKG Support	Number of HRIS User Licenses by Department During 2025	County Information Technology Inventory Records
	Tele-communications Support	Phone Charges by Department During 2025	Information Technology and Finance Department Records and Reports
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records & Reports and Completed 2025 Personnel Activity Reports
10	Finance Department		
	General Accounting & Financial Reporting	Total Number of Payroll, Receipt, and Accounting Transactions Processed by Department During 2025	County Financial Records and Reports
	Payroll	Total Payroll Advices Processed by Department During 2025	County Financial Records and Reports
	Department Specific	Direct Allocation to Benefiting Department	Completed 2025 Personnel Activity Reports and County Financial Records
	General Government	Unallocated	
11	Corporation Counsel		
	Legal Services & Support	Analysis of Legal Services Provided by Office Attorneys by Department During 2025	Corporation Counsel Staff Analysis
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records and Reports
	General Government	Unallocated	
12	Clerk of Courts		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	

**SCHEDULE OF ALLOCATION BASIS
DODGE COUNTY, WISCONSIN
FISCAL YEAR 2025**

Department Number	Departmental Function	Allocation Base	Allocation Source
13	Family Court Commissioner		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	
14	Sheriff's Office		
	Departmental Support Services	Direct Allocation to Benefiting Department Based on Service Charges During 2025	Monthly Child Support Expenditure Reports and County Financial Records & Reports
	Courthouse Security	Usable square footage by Benefiting Department	Square Footage Measurements Provided by Facilities and Finance Departments
	Patrol Services	Direct Allocation to Benefiting Department	County Financial Records and Reports
	Corrections	Direct Allocation to Benefiting Department	County Financial Records and Reports
	General Government	Unallocated	

**DEPARTMENT 1
FISCAL 2025**

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 2025 depreciation expense of \$413,19.80 is allocated to departments based on square footage of occupied space during 2025.
- **Henry Dodge Office Building**: Annual 2025 depreciation expense of \$327,469.39 is allocated to departments based on square footage of occupied space during 2025.
- **Justice Facility**: Annual 2025 depreciation expense of \$1,303,032.46 is allocated to departments based on square footage of occupied space during 2025.
- **J-POD Building**: Annual 2025 depreciation expense of \$17,195.25 is allocated to departments based on square footage of occupied space during 2025.
- **Law Enforcement Center (formerly Legal Services Building)**: Annual 2025 depreciation expense of \$50,943.29 is allocated to departments based on square footage of occupied space during 2025.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2025

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Total	Administration Building	Henry Dodge Office Building	Justice Facility
Cost Adjustments:				
Building Depreciation Expense	\$ 2,111,760.19	\$ 413,119.80	\$ 327,469.39	\$ 1,303,032.46
Total Cost Adjustments	\$ 2,111,760.19	\$ 413,119.80	\$ 327,469.39	\$ 1,303,032.46
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 2,111,760.19	\$ 413,119.80	\$ 327,469.39	\$ 1,303,032.46
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	542.45	106.12	84.12	334.71
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	542.45	106.12	84.12	334.71
Total 2nd Tier Allocation	\$ 542.45	\$ 106.12	\$ 84.12	\$ 334.71
Unallocated	-	-	-	-
Total Incoming Costs	542.45	106.12	84.12	334.71
Total Allocated Cost	\$ 2,112,302.64	\$ 413,225.92	\$ 327,553.51	\$ 1,303,367.17

DEPARTMENT 1
FISCAL 2025

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	J-POD Building	Law Enforcement Center
Cost Adjustments:		
Building Depreciation Expense	\$ 17,195.25	\$ 50,943.29
Total Cost Adjustments	\$ 17,195.25	\$ 50,943.29
Incoming Costs		
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 17,195.25	\$ 50,943.29
2nd Allocation		
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit and Consulting Services	4.42	13.09
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	4.42	13.09
Total 2nd Tier Allocation	\$ 4.42	\$ 13.09
Unallocated	-	-
Total Incoming Costs	4.42	13.09
Total Allocated Cost	\$ 17,199.67	\$ 50,956.38

DEPARTMENT 1
FISCAL 2025

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Administration Building

Total 1st Tier Allocation \$ 413,119.80
Total 2nd Tier Allocation 106.12

Total Allocated Cost \$ 413,225.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,518.00	2.61%	10,766.12	-	10,766.12	2.77	10,768.89
County Administrator	444.00	0.76%	3,148.98	-	3,148.98	0.81	3,149.79
Human Resources	2,886.00	4.95%	20,468.40	-	20,468.40	5.26	20,473.66
Facilities	4,339.00	7.45%	30,773.52	-	30,773.52	7.90	30,781.43
Information Technology	8,710.00	14.95%	61,774.00	-	61,774.00	15.87	61,789.86
Finance Department	2,892.00	4.96%	20,510.95	-	20,510.95	5.27	20,516.22
Corporation Counsel	2,792.00	4.79%	19,801.72	-	19,801.72	5.09	19,806.81
County Clerk	1,884.00	3.23%	13,361.91	-	13,361.91	3.43	13,365.34
Medical Examiner	1,402.00	2.41%	9,943.41	-	9,943.41	2.55	9,945.97
Land Resources & Parks	6,841.00	11.74%	48,518.47	-	48,518.47	12.46	48,530.94
Register of Deeds	2,888.00	4.96%	20,482.58	-	20,482.58	5.26	20,487.84
Land & Water Conservation	2,125.00	3.65%	15,071.15	-	15,071.15	3.87	15,075.02
UW Extension	3,426.00	5.88%	24,298.24	-	24,298.24	6.24	24,304.49
County Board	2,849.00	4.89%	20,205.98	-	20,205.98	5.19	20,211.17
All Other Departments	13,253.00	22.75%	93,994.35	-	93,994.35	24.14	94,018.49
Total	58,249.00	100.00%	\$ 413,119.80	\$ -	\$ 413,119.80	\$ 106.12	\$ 413,225.92

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2025

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 327,469.39
Total 2nd Tier Allocation 84.12

Total Allocated Cost \$ 327,553.51

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	9,691	10.29%	33,687.59	-	33,687.59	8.65	33,696.24
Health & Human Services	54,102	57.43%	188,067.91	-	188,067.91	48.31	188,116.21
Clearview	20,278	21.53%	70,489.83	-	70,489.83	18.11	70,507.94
Veterans Service	551	0.58%	1,915.37	-	1,915.37	0.49	1,915.86
Medical Examiner	514	0.55%	1,786.75	-	1,786.75	0.46	1,787.21
All Other Departments	9,068	9.63%	31,521.94	-	31,521.94	8.10	31,530.03
Total	94,204	100.00%	\$ 327,469.39	\$ -	\$ 327,469.39	\$ 84.12	\$ 327,553.51

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2025

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Justice Facility

Total 1st Tier Allocation \$ 1,303,032.46
Total 2nd Tier Allocation 334.71

Total Allocated Cost \$ 1,303,367.17

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities	1,350	0.99%	12,891.38	-	12,891.38	3.31	12,894.70
Information Technology	1,463	1.07%	13,970.44	-	13,970.44	3.59	13,974.03
Clerk of Courts	9,258	6.78%	88,406.25	-	88,406.25	22.71	88,428.96
Family Court Commissioner	1,514	1.11%	14,457.45	-	14,457.45	3.71	14,461.16
Sheriff's Office	3,054	2.24%	29,163.18	-	29,163.18	7.49	29,170.67
Child Support	5,877	4.31%	56,120.49	-	56,120.49	14.42	56,134.91
Courts & Judicial	22,150	16.23%	211,514.19	-	211,514.19	54.33	211,568.52
Register in Probate	1,834	1.34%	17,513.18	-	17,513.18	4.50	17,517.68
Family Court Services	1,047	0.77%	9,997.98	-	9,997.98	2.57	10,000.55
District Attorney/Victim Witness	7,414	5.43%	70,797.57	-	70,797.57	18.19	70,815.76
Jail	68,917	50.51%	658,100.39	-	658,100.39	169.05	658,269.43
All Other Departments	12,577	9.22%	120,099.95	-	120,099.95	30.85	120,130.80
Total	136,455	100.00%	\$ 1,303,032.46	\$ -	\$ 1,303,032.46	\$ 334.71	\$ 1,303,367.17

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2025

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: J-POD Building

Total 1st Tier Allocation \$ 17,195.25
Total 2nd Tier Allocation 4.42

Total Allocated Cost **\$ 17,199.67**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	546	2.338%	402.00	-	402.00	0.10	402.10
Sheriff's Office	7,340	31.428%	5,404.12	-	5,404.12	1.39	5,405.50
Jail	14,971	64.102%	11,022.48	-	11,022.48	2.83	11,025.31
Emergency Management	498	2.132%	366.66	-	366.66	0.09	366.75
Total	23,355	100.00%	\$ 17,195.25	\$ -	\$ 17,195.25	\$ 4.42	\$ 17,199.67

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2025

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 50,943.29
Total 2nd Tier Allocation 13.09

Total Allocated Cost \$ 50,956.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	238	1.109%	565.19	-	565.19	0.15	565.34
Information Technology	564	2.629%	1,339.36	-	1,339.36	0.34	1,339.71
Sheriff's Office	18,093	84.342%	42,966.48	-	42,966.48	11.04	42,977.52
Emergency Management	2,557	11.920%	6,072.25	-	6,072.25	1.56	6,073.81
Total	21,452	100.00%	\$ 50,943.29	\$ -	\$ 50,943.29	\$ 13.09	\$ 50,956.38

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2025

DODGE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Administration Building	Henry Dodge Office Building	Justice Facility
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	10,768.89	10,768.89	-	-
County Administrator	3,149.79	3,149.79	-	-
Human Resources	20,473.66	20,473.66	-	-
Facilities	78,339.80	30,781.43	33,696.24	12,894.70
Information Technology	77,103.60	61,789.86	-	13,974.03
Finance Department	20,516.22	20,516.22	-	-
Corporation Counsel	19,806.81	19,806.81	-	-
Clerk of Courts	88,428.96	-	-	88,428.96
Family Court Commissioner	14,461.16	-	-	14,461.16
Sheriff's Office	77,553.69	-	-	29,170.67
Child Support	56,134.91	-	-	56,134.91
Health & Human Services	188,116.21	-	188,116.21	-
Clearview	70,507.94	-	70,507.94	-
County Clerk	13,365.34	13,365.34	-	-
Veterans Service	1,915.86	-	1,915.86	-
Courts & Judicial	211,568.52	-	-	211,568.52
Register in Probate	17,517.68	-	-	17,517.68
Family Court Services	10,000.55	-	-	10,000.55
District Attorney/Victim Witness	70,815.76	-	-	70,815.76
Jail	669,294.75	-	-	658,269.43
Patrol Services	-	-	-	-
Medical Examiner	11,733.18	9,945.97	1,787.21	-
Emergency Management	6,440.56	-	-	-
Highway	-	-	-	-
Airport	-	-	-	-
Land Resources & Parks	48,530.94	48,530.94	-	-
Register of Deeds	20,487.84	20,487.84	-	-
Land & Water Conservation	15,075.02	15,075.02	-	-
UW Extension	24,304.49	24,304.49	-	-
County Library System	-	-	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	20,211.17	20,211.17	-	-
All Other Departments	245,679.33	94,018.49	31,530.03	120,130.80
	\$ 2,112,302.64	\$ 413,225.92	\$ 327,553.51	\$ 1,303,367.17

DEPARTMENT 1
FISCAL 2025

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	402.10	565.34
Information Technology	-	1,339.71
Finance Department	-	-
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	5,405.50	42,977.52
Child Support	-	-
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	11,025.31	-
Patrol Services	-	-
Medical Examiner	-	-
Emergency Management	366.75	6,073.81
Highway	-	-
Airport	-	-
Land Resources & Parks	-	-
Register of Deeds	-	-
Land & Water Conservation	-	-
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	-	-
All Other Departments	-	-
	<u>\$ 17,199.67</u>	<u>\$ 50,956.38</u>

**DEPARTMENT 2
FISCAL 2025**

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 \$10,000 or more. Total 2025 depreciation expense on equipment for departments totaled \$1,669,210.60. Allowable costs are allocated to benefiting departments based on 2025 depreciation expense amounts.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2025

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	\$ 1,669,210.60	\$ 1,669,210.60
Total Cost Adjustments	\$ 1,669,210.60	\$ 1,669,210.60
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 1,669,210.60	\$ 1,669,210.60
2nd Allocation		
Equipment Depreciation	-	-
Audit and Consulting Services	108.49	108.49
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	108.49	108.49
Total 2nd Tier Allocation	\$ 108.49	\$ 108.49
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	\$ 1,669,319.09	\$ 1,669,319.09

DEPARTMENT 2
FISCAL 2025

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 1,669,210.60
Total 2nd Tier Allocation 108.49

Total Allocated Cost \$ 1,669,319.09

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,023.22	0.06%	1,023.22	-	1,023.22	0.07	1,023.29
Human Resources	-	0.00%	-	-	-	-	-
Facilities	165,194.49	9.90%	165,194.49	-	165,194.49	10.74	165,205.23
Information Technology	402,824.18	24.13%	402,824.18	-	402,824.18	26.18	402,850.36
Finance Department	3,482.20	0.21%	3,482.20	-	3,482.20	0.23	3,482.43
Sheriff's Office	162,039.22	9.71%	162,039.22	-	162,039.22	10.53	162,049.75
Child Support	1,398.77	0.08%	1,398.77	-	1,398.77	0.09	1,398.86
Health & Human Services	95,072.43	5.70%	95,072.43	-	95,072.43	6.18	95,078.61
County Clerk	17,886.39	1.07%	17,886.39	-	17,886.39	1.16	17,887.55
Courts & Judicial	128,651.84	7.71%	128,651.84	-	128,651.84	8.36	128,660.20
Jail	41,071.84	2.46%	41,071.84	-	41,071.84	2.67	41,074.51
Patrol Services	435,266.85	26.08%	435,266.85	-	435,266.85	28.29	435,295.14
Medical Examiner	7,771.14	0.47%	7,771.14	-	7,771.14	0.51	7,771.65
Emergency Management	136,400.15	8.17%	136,400.15	-	136,400.15	8.87	136,409.02
Land Resources & Parks	61,265.80	3.67%	61,265.80	-	61,265.80	3.98	61,269.78
Register of Deeds	1,950.08	0.12%	1,950.08	-	1,950.08	0.13	1,950.21
County Board	7,912.00	0.47%	7,912.00	-	7,912.00	0.51	7,912.51
Total	1,669,210.60	100.00%	\$ 1,669,210.60	\$ -	\$ 1,669,210.60	\$ 108.49	\$ 1,669,319.09

Allocation Basis: 2025 Depreciation Expense on Assets by Department

Allocation Source: Fixed Asset Management System Records

DEPARTMENT 2
FISCAL 2025

DODGE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	Total	Equipment Depreciation
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	1,023.29	1,023.29
County Administrator	-	-
Human Resources	-	-
Facilities	165,205.23	165,205.23
Information Technology	402,850.36	402,850.36
Finance Department	3,482.43	3,482.43
Corporation Counsel	-	-
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	162,049.75	162,049.75
Child Support	1,398.86	1,398.86
Health & Human Services	95,078.61	95,078.61
Clearview	-	-
County Clerk	17,887.55	17,887.55
Veterans Service	-	-
Courts & Judicial	128,660.20	128,660.20
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	41,074.51	41,074.51
Patrol Services	435,295.14	435,295.14
Medical Examiner	7,771.65	7,771.65
Emergency Management	136,409.02	136,409.02
Highway	-	-
Airport	-	-
Land Resources & Parks	61,269.78	61,269.78
Register of Deeds	1,950.21	1,950.21
Land & Water Conservation	-	-
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	7,912.51	7,912.51
All Other Departments	-	-
Total	\$ 1,669,319.09	\$ 1,669,319.09

**DEPARTMENT 3
FISCAL 2025**

DODGE COUNTY, WISCONSIN

AUDIT AND CONSULTING SERVICES

NATURE AND EXTENT OF SERVICES

A local CPA firm audits the books of accounts of Dodge County annually. Some departments are direct billed for audit fees. These amounts have been added back for plan purposes and allocated based on 2025 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 2025.

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 FY2024 Cost Allocation Plan that was prepared in 2025.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3
FISCAL 2025

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

Department: Audit and Consulting Services

Functions:	Total	General & Administrative	Audit Services	Billed Audit Services
Expenditures:				
	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Cost Adjustments:				
Financial Audit	29,977.64	-	29,977.64	-
Professional Services	5,750.00	-	-	-
Billed Audit Services	57,892.76	-	-	57,892.76
Total Cost Adjustments	\$ 93,620.40	\$ -	\$ 29,977.64	\$ 57,892.76
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 93,620.40	\$ -	\$ 29,977.64	\$ 57,892.76
2nd Allocation				
Audit and Consulting Services	275.72	-	88.29	170.50
Insurance/Risk Management	-	-	-	-
County Treasurer	3.61	-	1.16	2.23
County Administrator	2,185.28	-	699.74	1,351.33
Human Resources	-	-	-	-
Facilities	-	-	-	-
Information Technology	-	-	-	-
Finance Department	20,229.69	-	6,477.63	12,509.59
Corporation Counsel	-	-	-	-

DEPARTMENT 3
FISCAL 2025

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

Department: Audit and Consulting Services

Functions:	Total	General & Administrative	Audit Services	Billed Audit Services
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 2nd Allocation	22,694.31	-	7,266.81	14,033.65
Total 2nd Tier Allocation	\$ 22,694.31	\$ -	\$ 7,266.81	\$ 14,033.65
Unallocated	-	-	-	-
Total Incoming Costs	22,694.31	-	7,266.81	14,033.65
Total Allocated Cost	\$ 116,314.71	\$ -	\$ 37,244.45	\$ 71,926.41

DEPARTMENT 3
FISCAL 2025

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

Department: Audit and Consulting Services

Functions:	Cost Allocation Plan
Expenditures:	
	\$ -
Total Expenditures	\$ -
Cost Adjustments:	
Financial Audit	-
Professional Services	5,750.00
Billed Audit Services	-
Total Cost Adjustments	\$ 5,750.00
General & Administrative Allocation	-
Disallowed / Capitalized	-
Incoming Costs	
1st Allocation	
Building Depreciation	-
Equipment Depreciation	-
Total 1st Allocation	-
Unallocated	-
Total 1st Tier Allocation	\$ 5,750.00
2nd Allocation	
Audit and Consulting Services	16.93
Insurance/Risk Management	-
County Treasurer	0.22
County Administrator	134.22
Human Resources	-
Facilities	-
Information Technology	-
Finance Department	1,242.47
Corporation Counsel	-

**DEPARTMENT 3
FISCAL 2025**

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

Department: Audit and Consulting Services

Functions:	Cost Allocation Plan
Clerk of Courts	-
Family Court Commissioner	-
Sheriff's Office	-
Building Depreciation	-
Equipment Depreciation	-
Total 2nd Allocation	1,393.84
Total 2nd Tier Allocation	\$ 1,393.84
Unallocated	-
Total Incoming Costs	1,393.84
Total Allocated Cost	<u>\$ 7,143.84</u>

DEPARTMENT 3
FISCAL 2025

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Audit Services

Total 1st Tier Allocation \$ 29,977.64
Total 2nd Tier Allocation 7,266.81

Total Allocated Cost \$ 37,244.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	8	0.01%	4.50	-	4.50	-	4.50
Insurance/Risk Management	109	0.20%	61.25	-	61.25	14.85	76.10
County Treasurer	1,326	2.49%	745.13	-	745.13	180.65	925.78
County Administrator	503	0.94%	282.65	-	282.65	68.53	351.18
Human Resources	955	1.79%	536.65	-	536.65	130.11	666.76
Facilities	3,137	5.88%	1,762.80	-	1,762.80	427.38	2,190.18
Information Technology	1,185	2.22%	665.90	-	665.90	161.44	827.34
Finance Department	1,158	2.17%	650.72	-	650.72	157.76	808.49
Corporation Counsel	765	1.43%	429.88	-	429.88	104.22	534.10
Clerk of Courts	3,039	5.70%	1,707.73	-	1,707.73	414.03	2,121.75
Family Court Commissioner	290	0.54%	162.96	-	162.96	39.51	202.47
Sheriff's Office	4,612	8.65%	2,591.65	-	2,591.65	628.33	3,219.98
Child Support	1,206	2.26%	677.70	-	677.70	164.30	842.00
County Clerk	1,432	2.68%	804.69	-	804.69	195.09	999.79
Veterans Service	380	0.71%	213.54	-	213.54	51.77	265.31
Courts & Judicial	1,746	3.27%	981.14	-	981.14	237.87	1,219.01
Register in Probate	363	0.68%	203.98	-	203.98	49.45	253.44
Family Court Services	858	1.61%	482.14	-	482.14	116.89	599.03
District Attorney/Victim Witness	1,415	2.65%	795.14	-	795.14	192.78	987.92
Jail	4,501	8.44%	2,529.28	-	2,529.28	613.21	3,142.49
Patrol Services	3,184	5.97%	1,789.21	-	1,789.21	433.78	2,222.99
Medical Examiner	803	1.51%	451.24	-	451.24	109.40	560.63
Emergency Management	1,382	2.59%	776.60	-	776.60	188.28	964.88
Airport	506	0.95%	284.34	-	284.34	68.94	353.28
Land Resources & Parks	7,262	13.61%	4,080.78	-	4,080.78	989.36	5,070.15
Register of Deeds	2,636	4.94%	1,481.27	-	1,481.27	359.12	1,840.39
Land & Water Conservation	1,556	2.92%	874.37	-	874.37	211.99	1,086.36
UW Extension	746	1.40%	419.20	-	419.20	101.63	520.84
County Library System	82	0.15%	46.08	-	46.08	11.17	57.25
Worker's Compensation	370	0.69%	207.92	-	207.92	50.41	258.32
Dental Insurance	439	0.82%	246.69	-	246.69	59.81	306.50
County Board	1,055	1.98%	592.84	-	592.84	143.73	736.57
All Other Departments	4,338	8.13%	2,437.68	-	2,437.68	591.00	3,028.68
Total	53,347	100.00%	\$ 29,977.64	\$ -	\$ 29,977.64	\$ 7,266.81	\$ 37,244.45

Allocation Basis: Total Payroll and Accounting Transactions Processed by Departments Not Billed During 2025

Allocation Source: County Financial Records & Reports

DEPARTMENT 3
FISCAL 2025

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Billed Audit Services

Total 1st Tier Allocation \$ 57,892.76
Total 2nd Tier Allocation 14,033.65

Total Allocated Cost \$ 71,926.41

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Health & Human Services	21,412.60	36.99%	21,412.60	(21,412.60)	-	5,190.58	5,190.58
Clearview	19,350.08	33.42%	19,350.08	(19,350.08)	-	4,690.61	4,690.61
Highway	17,130.08	29.59%	17,130.08	(17,130.08)	-	4,152.46	4,152.46
Total	57,892.76	100.00%	\$ 57,892.76	\$ (57,892.76)	\$ -	\$ 14,033.65	\$ 14,033.65

Allocation Basis: FY2024 Billed Audit Services by Benefiting Department During 2025

Allocation Source: County Financial Records & Reports

DEPARTMENT 3
FISCAL 2025

DODGE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit and Consulting Services
Function: Cost Allocation Plan

Total 1st Tier Allocation \$ 5,750.00
Total 2nd Tier Allocation 1,393.84

Total Allocated Cost \$ 7,143.84

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Depreciation	7.50	9.43%	542.45	-	542.45	-	542.45
Equipment Depreciation	1.50	1.89%	108.49	-	108.49	-	108.49
Audit and Consulting Services	3.75	4.72%	271.23	-	271.23	-	271.23
Insurance/Risk Management	1.50	1.89%	108.49	-	108.49	31.32	139.81
County Treasurer	4.50	5.66%	325.47	-	325.47	93.97	419.44
County Administrator	4.00	5.03%	289.31	-	289.31	83.53	372.83
Human Resources	10.50	13.21%	759.43	-	759.43	219.26	978.69
Facilities	12.25	15.41%	886.01	-	886.01	255.80	1,141.81
Information Technology	9.00	11.32%	650.94	-	650.94	187.93	838.88
Finance Department	8.00	10.06%	578.62	-	578.62	167.05	745.67
Corporation Counsel	4.50	5.66%	325.47	-	325.47	93.97	419.44
Clerk of Courts	2.50	3.14%	180.82	-	180.82	52.20	233.02
Family Court Commissioner	2.50	3.14%	180.82	-	180.82	52.20	233.02
Sheriff's Office	7.50	9.43%	542.45	-	542.45	156.61	699.06
Total	79.50	100.00%	\$ 5,750.00	\$ -	\$ 5,750.00	\$ 1,393.84	\$ 7,143.84

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

Allocation Source: FY2024 Cost Allocation Plan Prepared During 2025

DEPARTMENT 3
FISCAL 2025

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	\$ 542.45	\$ -	\$ -	\$ 542.45
Equipment Depreciation	108.49	-	-	108.49
Audit and Consulting Services	275.72	4.50	-	271.23
Insurance/Risk Management	215.91	76.10	-	139.81
County Treasurer	1,345.22	925.78	-	419.44
County Administrator	724.02	351.18	-	372.83
Human Resources	1,645.45	666.76	-	978.69
Facilities	3,331.98	2,190.18	-	1,141.81
Information Technology	1,666.21	827.34	-	838.88
Finance Department	1,554.16	808.49	-	745.67
Corporation Counsel	953.54	534.10	-	419.44
Clerk of Courts	2,354.78	2,121.75	-	233.02
Family Court Commissioner	435.49	202.47	-	233.02
Sheriff's Office	3,919.05	3,219.98	-	699.06
Child Support	842.00	842.00	-	-
Health & Human Services	5,190.58	-	5,190.58	-
Clearview	4,690.61	-	4,690.61	-
County Clerk	999.79	999.79	-	-
Veterans Service	265.31	265.31	-	-
Courts & Judicial	1,219.01	1,219.01	-	-
Register in Probate	253.44	253.44	-	-
Family Court Services	599.03	599.03	-	-
District Attorney/Victim Witness	987.92	987.92	-	-
Jail	3,142.49	3,142.49	-	-
Patrol Services	2,222.99	2,222.99	-	-
Medical Examiner	560.63	560.63	-	-
Emergency Management	964.88	964.88	-	-
Highway	4,152.46	-	4,152.46	-
Airport	353.28	353.28	-	-
Land Resources & Parks	5,070.15	5,070.15	-	-
Register of Deeds	1,840.39	1,840.39	-	-
Land & Water Conservation	1,086.36	1,086.36	-	-
UW Extension	520.84	520.84	-	-
County Library System	57.25	57.25	-	-
Worker's Compensation	258.32	258.32	-	-
Health Insurance	-	-	-	-
Dental Insurance	306.50	306.50	-	-
County Board	736.57	736.57	-	-
All Other Departments	3,028.68	3,028.68	-	-
Total	\$ 58,421.95	\$ 37,244.45	\$ 14,033.65	\$ 7,143.84

**DEPARTMENT 4
FISCAL 2025**

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 2025 charges.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2025

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	167,409.06	-	167,409.06
Admin Fees	870.38	-	870.38
Safety and Loss Control	10,200.00	-	10,200.00
Building Premium	154,431.50	-	154,431.50
Equipment Vehicle Insurance	122,393.18	-	122,393.18
Crime Prevention	8,029.68	-	8,029.68
General Liability Insurance	82,337.00	-	82,337.00
Cyber Liability Insurance	42,128.25	-	42,128.25
Errors and Omissions Insurance	246,336.00	-	246,336.00
Auto Liability Premium	54,600.00	-	54,600.00
Insured Claims Paid	21,313.74	-	21,313.74
Accrued Claims Auto	290,296.00	-	290,296.00
Accrued Claims General	51,574.00	-	51,574.00
Accrued Claims Other	(2,856.00)	-	(2,856.00)
Total Expenditures	\$ 1,249,062.79	\$ -	\$ 1,249,062.79
Cost Adjustments:			
Interest Income	(6,222.99)	-	(6,222.99)
Dividend Income	(57,551.00)	-	(57,551.00)
Loss Control Reimbursement	(3,900.00)	-	(3,900.00)
Dept Charges for Insurance	(718,034.66)	-	(718,034.66)
Total Cost Adjustments	\$ (785,708.65)	\$ -	\$ (785,708.65)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	(463,354.14)	-	(463,354.14)
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit and Consulting Services	169.74	-	169.74

DEPARTMENT 4
FISCAL 2025

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

Department: Insurance/Risk Management

Functions:	Total	General & Administrative	Risk Management
Total 1st Allocation	169.74	-	169.74
Unallocated	-	-	-
Total 1st Tier Allocation	169.74	-	169.74
2nd Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit and Consulting Services	46.17	-	46.17
Insurance/Risk Management	-	-	-
County Treasurer	28.96	-	28.96
County Administrator	20,111.95	-	20,111.95
Human Resources	-	-	-
Facilities	-	-	-
Information Technology	-	-	-
Finance Department	280.56	-	280.56
Corporation Counsel	-	-	-
Clerk of Courts	-	-	-
Family Court Commissioner	-	-	-
Sheriff's Office	-	-	-
Total 2nd Allocation	20,467.63	-	20,467.63
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 20,467.63	\$ -	\$ 20,467.63
Total Incoming Costs	20,637.38	-	20,637.38
Total Allocated Cost	\$ 20,637.38	\$ -	\$ 20,637.38

DEPARTMENT 4
FISCAL 2025

DODGE COUNTY, WISCONSIN
INSURANCE/RISK MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Insurance/Risk Management
Function: Risk Management

Total 1st Tier Allocation \$ 169.74
Total 2nd Tier Allocation 20,467.63

Total Allocated Cost \$ 20,637.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	718.72	0.10%	0.17	-	0.17	20.49	20.66
County Administrator	359.35	0.05%	0.08	-	0.08	10.24	10.33
Human Resources	1,078.07	0.15%	0.25	-	0.25	30.73	30.99
Facilities	88,301.84	12.30%	20.87	-	20.87	2,517.05	2,537.93
Information Technology	2,156.14	0.30%	0.51	-	0.51	61.46	61.97
Finance Department	718.72	0.10%	0.17	-	0.17	20.49	20.66
Corporation Counsel	1,437.42	0.20%	0.34	-	0.34	40.97	41.31
Clerk of Courts	2,156.14	0.30%	0.51	-	0.51	61.46	61.97
Sheriff's Office	17,162.37	2.39%	4.06	-	4.06	489.21	493.27
Child Support	1,617.11	0.23%	0.38	-	0.38	46.10	46.48
Health & Human Services	49,274.40	6.86%	11.65	-	11.65	1,404.57	1,416.22
Clearview	91,825.11	12.79%	21.71	-	21.71	2,617.48	2,639.19
County Clerk	539.04	0.08%	0.13	-	0.13	15.37	15.49
Veterans Service	359.35	0.05%	0.08	-	0.08	10.24	10.33
Courts & Judicial	1,078.07	0.15%	0.25	-	0.25	30.73	30.99
Register in Probate	539.04	0.08%	0.13	-	0.13	15.37	15.49
Family Court Services	539.04	0.08%	0.13	-	0.13	15.37	15.49
District Attorney/Victim Witness	1,796.78	0.25%	0.42	-	0.42	51.22	51.64
Jail	202,836.30	28.25%	47.95	-	47.95	5,781.86	5,829.81
Patrol Services	56,309.71	7.84%	13.31	-	13.31	1,605.11	1,618.42
Medical Examiner	1,685.54	0.23%	0.40	-	0.40	48.05	48.44
Emergency Management	4,226.70	0.59%	1.00	-	1.00	120.48	121.48
Highway	168,788.37	23.51%	39.90	-	39.90	4,811.33	4,851.23
Airport	4,226.22	0.59%	1.00	-	1.00	120.47	121.47
Land Resources & Parks	7,726.66	1.08%	1.83	-	1.83	220.25	222.08
Register of Deeds	718.72	0.10%	0.17	-	0.17	20.49	20.66
Land & Water Conservation	1,594.54	0.22%	0.38	-	0.38	45.45	45.83
UW Extension	539.04	0.08%	0.13	-	0.13	15.37	15.49
County Board	7,726.15	1.08%	1.83	-	1.83	220.23	222.06
Total	718,034.66	100.00%	\$ 169.74	\$ -	\$ 169.74	\$ 20,467.63	\$ 20,637.38

Allocation Basis: Insurance Premiums Billed by Department During 2025

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

DEPARTMENT 4
FISCAL 2025

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	20.66	20.66
County Administrator	10.33	10.33
Human Resources	30.99	30.99
Facilities	2,537.93	2,537.93
Information Technology	61.97	61.97
Finance Department	20.66	20.66
Corporation Counsel	41.31	41.31
Clerk of Courts	61.97	61.97
Family Court Commissioner	-	-
Sheriff's Office	493.27	493.27
Child Support	46.48	46.48
Health & Human Services	1,416.22	1,416.22
Clearview	2,639.19	2,639.19
County Clerk	15.49	15.49
Veterans Service	10.33	10.33
Courts & Judicial	30.99	30.99
Register in Probate	15.49	15.49
Family Court Services	15.49	15.49
District Attorney/Victim Witness	51.64	51.64
Jail	5,829.81	5,829.81
Patrol Services	1,618.42	1,618.42
Medical Examiner	48.44	48.44
Emergency Management	121.48	121.48
Highway	4,851.23	4,851.23
Airport	121.47	121.47
Land Resources & Parks	222.08	222.08
Register of Deeds	20.66	20.66
Land & Water Conservation	45.83	45.83
UW Extension	15.49	15.49
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	222.06	222.06
All Other Departments	-	-
Total	\$ 20,637.38	\$ 20,637.38

**DEPARTMENT 5
FISCAL 2025**

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 2025.
- **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 2025.
- **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 2025

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking
Expenditures:				
Salaries & Wages	\$ 262,365.04	\$ 33,635.20	\$ 43,447.65	\$ 34,842.08
Fringe Benefits	133,613.77	17,129.29	22,126.44	17,743.91
Title Searches	2,135.00	-	-	-
Legal Searches	1,185.00	-	-	-
Phone	465.73	465.73	-	-
Computer Maint License Repair	1,347.14	1,347.14	-	-
Banking Services	15,430.30	15,430.30	-	-
Investment Adviser Fee	59,578.28	-	-	-
Postage Parcel Delivery	2,509.90	2,509.90	-	-
Purchased Services	124.12	124.12	-	-
Office Supplies & Small Equipment	2,500.00	2,500.00	-	-
Membership Dues	102.50	102.50	-	-
Conference Registration Fees	70.00	70.00	-	-
Advertising	3,381.37	-	-	-
Mileage	37.66	37.66	-	-
Operating Supplies	1,466.24	-	-	-
Recording Fee	(62.95)	-	-	-
Employee Bonds	32.27	32.27	-	-
General Liability Insurance	686.45	686.45	-	-
Taxes Written Off	37,455.97	-	-	-
Deferred Taxes	(58,337.70)	-	-	-
Total Expenditures	\$ 466,086.09	\$ 74,070.55	\$ 65,574.09	\$ 52,585.99
Cost Adjustments:				
Property Tax Revenue	2,349,875.00	-	-	-
Omitted Taxes	(3,120.57)	-	-	-
Forest Crop Taxes	(4,325.94)	-	-	-
Ag Use Conv Penalty	(24,707.59)	-	-	-
Sales Tax Retained	(194.81)	-	-	-
Interest and Penalty on Taxes	(559,527.33)	-	-	-
PILTs-Federal	(16,431.07)	-	-	-
PILTs-State	(20,781.75)	-	-	-
Other Public Charges	(12,110.32)	-	-	-
Over Under Revenue	2.69	-	-	-
County Departments	(9,719.60)	-	-	-
Dept Chg NSF Fees	(240.00)	-	-	-

DEPARTMENT 5
FISCAL 2025

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking
Interest Income	(2,731,207.21)	-	-	-
Mkt Adj-Landmark	(81,675.00)	-	-	-
Mkt Adj-PMA	(1,078,962.50)	-	-	-
In Rem Gain/Loss	(99,819.01)	-	-	-
Rebates	(39.80)	(39.80)	-	-
Total Cost Adjustments	\$ (2,292,984.81)	\$ (39.80)	\$ -	\$ -
General & Administrative Allocation	-	(66,868.20)	12,701.74	10,185.93
Disallowed / Capitalized	1,967,946.47	(7,162.55)	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	10,766.12	-	1,800.89	1,444.20
Equipment Depreciation	1,023.22	-	171.16	137.26
Audit and Consulting Services	1,070.60	-	179.08	143.61
Insurance/Risk Management	0.17	-	0.03	0.02
Total 1st Allocation	12,860.11	-	2,151.17	1,725.09
General & Administrative Allocation	-	-	-	-
Unallocated	(8,983.86)	-	-	-
Total 1st Tier Allocation	\$ (1,823,022.47)	\$ 0.00	\$ 80,426.99	\$ 64,497.01
2nd Allocation				
Building Depreciation	2.77	-	0.46	0.37
Equipment Depreciation	0.07	-	0.01	0.01
Audit and Consulting Services	274.62	-	45.94	36.84
Insurance/Risk Management	20.49	-	3.43	2.75
County Treasurer	2,489.19	-	416.38	333.91
County Administrator	2,185.28	-	365.54	293.14
Human Resources	2,317.63	-	387.68	310.89
Facilities	13,497.34	-	2,257.76	1,810.57
Information Technology	26,917.82	-	4,502.66	3,610.83
Finance Department	4,009.02	-	670.61	537.78

DEPARTMENT 5
FISCAL 2025

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Disbursements & Checking
Corporation Counsel	12,223.01	-	2,044.59	1,639.63
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	63,937.22	-	10,695.05	8,576.71
General & Administrative Allocation	-	-	-	-
Unallocated	(44,665.47)	-	-	-
Total 2nd Tier Allocation	\$ 19,271.75	\$ -	\$ 10,695.05	\$ 8,576.71
Total Incoming Costs	23,148.01	-	12,846.21	10,301.79
Total Allocated Cost	<u>\$ 164,195.76</u>	<u>\$ 0.00</u>	<u>\$ 91,122.04</u>	<u>\$ 73,073.71</u>

**DEPARTMENT 5
FISCAL 2025**

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

Department: County Treasurer

Functions:	General Government
Expenditures:	
Salaries & Wages	\$ 150,440.11
Fringe Benefits	76,614.14
Title Searches	2,135.00
Legal Searches	1,185.00
Phone	-
Computer Maint License Repair	-
Banking Services	-
Investment Adviser Fee	59,578.28
Postage Parcel Delivery	-
Purchased Services	-
Office Supplies & Small Equipment	-
Membership Dues	-
Conference Registration Fees	-
Advertising	3,381.37
Mileage	-
Operating Supplies	1,466.24
Recording Fee	(62.95)
Employee Bonds	-
General Liability Insurance	-
Taxes Written Off	37,455.97
Deferred Taxes	(58,337.70)
Total Expenditures	\$ 273,855.46
Cost Adjustments:	
Property Tax Revenue	2,349,875.00
Omitted Taxes	(3,120.57)
Forest Crop Taxes	(4,325.94)
Ag Use Conv Penalty	(24,707.59)
Sales Tax Retained	(194.81)
Interest and Penalty on Taxes	(559,527.33)
PILTs-Federal	(16,431.07)
PILTs-State	(20,781.75)
Other Public Charges	(12,110.32)
Over Under Revenue	2.69
County Departments	(9,719.60)
Dept Chg NSF Fees	(240.00)

**DEPARTMENT 5
FISCAL 2025**

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

Department: County Treasurer

Functions:	General Government
Interest Income	(2,731,207.21)
Mkt Adj-Landmark	(81,675.00)
Mkt Adj-PMA	(1,078,962.50)
In Rem Gain/Loss	(99,819.01)
Rebates	-
Total Cost Adjustments	\$ (2,292,945.01)
General & Administrative Allocation	43,980.53
Disallowed / Capitalized	1,975,109.02
Incoming Costs	
1st Allocation	
Building Depreciation	7,521.03
Equipment Depreciation	714.80
Audit and Consulting Services	747.90
Insurance/Risk Management	0.12
Total 1st Allocation	8,983.86
General & Administrative Allocation	-
Unallocated	(8,983.86)
Total 1st Tier Allocation	\$ 8,983.86
2nd Allocation	
Building Depreciation	1.93
Equipment Depreciation	0.05
Audit and Consulting Services	191.84
Insurance/Risk Management	14.31
County Treasurer	1,738.91
County Administrator	1,526.60
Human Resources	1,619.06
Facilities	9,429.01
Information Technology	18,804.34
Finance Department	2,800.63

DEPARTMENT 5
FISCAL 2025

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	General Government
Corporation Counsel	8,538.79
Clerk of Courts	-
Family Court Commissioner	-
Sheriff's Office	-
Total 2nd Allocation	44,665.47
General & Administrative Allocation	-
Unallocated	(44,665.47)
Total 2nd Tier Allocation	\$ -
Total Incoming Costs	-
Total Allocated Cost	\$ -

DEPARTMENT 5
FISCAL 2025

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation \$ 80,426.99
Total 2nd Tier Allocation 10,695.05

Total Allocated Cost \$ 91,122.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance/Risk Management	2	0.01%	7.27	-	7.27	-	7.27
County Treasurer	624	2.82%	2,268.72	-	2,268.72	-	2,268.72
County Administrator	1	0.00%	3.64	-	3.64	0.50	4.13
Human Resources	50	0.23%	181.79	-	181.79	24.88	206.67
Facilities	77	0.35%	279.95	-	279.95	38.31	318.27
Information Technology	1	0.00%	3.64	-	3.64	0.50	4.13
Finance Department	72	0.33%	261.78	-	261.78	35.82	297.60
Corporation Counsel	17	0.08%	61.81	-	61.81	8.46	70.27
Clerk of Courts	567	2.56%	2,061.48	-	2,061.48	282.12	2,343.60
Sheriff's Office	802	3.63%	2,915.89	-	2,915.89	399.04	3,314.94
Child Support	326	1.47%	1,185.26	-	1,185.26	162.20	1,347.47
Health & Human Services	5,881	26.59%	21,382.00	-	21,382.00	2,926.15	24,308.15
Clearview	2,318	10.48%	8,427.73	-	8,427.73	1,153.34	9,581.07
County Clerk	797	3.60%	2,897.71	-	2,897.71	396.56	3,294.27
Veterans Service	4	0.02%	14.54	-	14.54	1.99	16.53
Courts & Judicial	123	0.56%	447.20	-	447.20	61.20	508.40
Register in Probate	13	0.06%	47.27	-	47.27	6.47	53.73
Family Court Services	489	2.21%	1,777.89	-	1,777.89	243.31	2,021.20
District Attorney/Victim Witness	284	1.28%	1,032.56	-	1,032.56	141.31	1,173.87
Jail	165	0.75%	599.90	-	599.90	82.10	682.00
Patrol Services	56	0.25%	203.60	-	203.60	27.86	231.47
Medical Examiner	29	0.13%	105.44	-	105.44	14.43	119.87
Emergency Management	74	0.33%	269.05	-	269.05	36.82	305.87
Highway	2,142	9.68%	7,787.83	-	7,787.83	1,065.77	8,853.60
Airport	98	0.44%	356.31	-	356.31	48.76	405.07
Land Resources & Parks	3,247	14.68%	11,805.36	-	11,805.36	1,615.58	13,420.94
Register of Deeds	751	3.39%	2,730.47	-	2,730.47	373.67	3,104.13
Land & Water Conservation	905	4.09%	3,290.38	-	3,290.38	450.29	3,740.67
UW Extension	215	0.97%	781.69	-	781.69	106.98	888.67
Worker's Compensation	1	0.00%	3.64	-	3.64	0.50	4.13
Dental Insurance	12	0.05%	43.63	-	43.63	5.97	49.60
County Board	5	0.02%	18.18	-	18.18	2.49	20.67
All Other Departments	1,973	8.92%	7,173.39	-	7,173.39	981.69	8,155.07
Total	22,121	100.00%	\$ 80,426.99	\$ -	\$ 80,426.99	\$ 10,695.05	\$ 91,122.04

Allocation Basis: Total Number of General Receipt Transactions Processed by Department During 2025

Allocation Source: County Financial Records & Reports

DEPARTMENT 5
FISCAL 2025

DODGE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Disbursements & Checking

Total 1st Tier Allocation \$ 64,497.01
Total 2nd Tier Allocation 8,576.71
Total Allocated Cost \$ 73,073.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	2	0.01%	3.61	-	3.61	-	3.61
Insurance/Risk Management	12	0.03%	21.69	-	21.69	-	21.69
County Treasurer	122	0.34%	220.47	-	220.47	-	220.47
County Administrator	182	0.51%	328.89	-	328.89	43.90	372.79
Human Resources	255	0.71%	460.81	-	460.81	61.51	522.32
Facilities	1,038	2.91%	1,875.76	-	1,875.76	250.39	2,126.15
Information Technology	425	1.19%	768.02	-	768.02	102.52	870.54
Finance Department	272	0.76%	491.53	-	491.53	65.61	557.14
Corporation Counsel	291	0.82%	525.86	-	525.86	70.20	596.06
Clerk of Courts	781	2.19%	1,411.34	-	1,411.34	188.40	1,599.74
Family Court Commissioner	28	0.08%	50.60	-	50.60	6.75	57.35
Sheriff's Office	1,547	4.33%	2,795.58	-	2,795.58	373.17	3,168.75
Child Support	392	1.10%	708.38	-	708.38	94.56	802.94
Health & Human Services	7,386	20.69%	13,347.20	-	13,347.20	1,781.68	15,128.88
Clearview	10,264	28.76%	18,548.02	-	18,548.02	2,475.92	21,023.94
County Clerk	124	0.35%	224.08	-	224.08	29.91	253.99
Veterans Service	76	0.21%	137.34	-	137.34	18.33	155.67
Courts & Judicial	532	1.49%	961.37	-	961.37	128.33	1,089.71
Register in Probate	76	0.21%	137.34	-	137.34	18.33	155.67
Family Court Services	81	0.23%	146.37	-	146.37	19.54	165.91
District Attorney/Victim Witness	349	0.98%	630.68	-	630.68	84.19	714.86
Jail	3,115	8.73%	5,629.10	-	5,629.10	751.41	6,380.51
Patrol Services	1,550	4.34%	2,801.00	-	2,801.00	373.90	3,174.89
Medical Examiner	260	0.73%	469.84	-	469.84	62.72	532.56
Emergency Management	480	1.34%	867.41	-	867.41	115.79	983.19
Highway	3,402	9.53%	6,147.74	-	6,147.74	820.64	6,968.38
Airport	55	0.15%	99.39	-	99.39	13.27	112.66
Land Resources & Parks	841	2.36%	1,519.77	(60.00)	1,459.77	202.87	1,662.64
Register of Deeds	158	0.44%	285.52	(60.00)	225.52	38.11	263.63
Land & Water Conservation	197	0.55%	356.00	-	356.00	47.52	403.52
UW Extension	108	0.30%	195.17	-	195.17	26.05	221.22
County Library System	10	0.03%	18.07	-	18.07	2.41	20.48
Worker's Compensation	40	0.11%	72.28	-	72.28	9.65	81.93
Dental Insurance	80	0.22%	144.57	-	144.57	19.30	163.87
County Board	813	2.28%	1,469.17	-	1,469.17	196.11	1,665.28
All Other Departments	347	0.97%	627.06	-	627.06	83.70	710.77
Total	35,691	100.00%	\$ 64,497.01	\$ (120.00)	\$ 64,377.01	\$ 8,576.71	\$ 72,953.71

Allocation Basis: Total Payroll and Accounts Payable Disbursements by Departments During 2025

Allocation Source: County Financial Records and Reports

DEPARTMENT 5
FISCAL 2025

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	3.61	-	3.61
Insurance/Risk Management	28.96	7.27	21.69
County Treasurer	2,489.19	2,268.72	220.47
County Administrator	376.93	4.13	372.79
Human Resources	728.99	206.67	522.32
Facilities	2,444.42	318.27	2,126.15
Information Technology	874.67	4.13	870.54
Finance Department	854.74	297.60	557.14
Corporation Counsel	666.33	70.27	596.06
Clerk of Courts	3,943.34	2,343.60	1,599.74
Family Court Commissioner	57.35	-	57.35
Sheriff's Office	6,483.68	3,314.94	3,168.75
Child Support	2,150.41	1,347.47	802.94
Health & Human Services	39,437.02	24,308.15	15,128.88
Clearview	30,605.01	9,581.07	21,023.94
County Clerk	3,548.26	3,294.27	253.99
Veterans Service	172.21	16.53	155.67
Courts & Judicial	1,598.11	508.40	1,089.71
Register in Probate	209.41	53.73	155.67
Family Court Services	2,187.11	2,021.20	165.91
District Attorney/Victim Witness	1,888.73	1,173.87	714.86
Jail	7,062.51	682.00	6,380.51
Patrol Services	3,406.36	231.47	3,174.89
Medical Examiner	652.43	119.87	532.56
Emergency Management	1,289.06	305.87	983.19
Highway	15,821.98	8,853.60	6,968.38
Airport	517.72	405.07	112.66
Land Resources & Parks	15,083.58	13,420.94	1,662.64
Register of Deeds	3,367.77	3,104.13	263.63
Land & Water Conservation	4,144.19	3,740.67	403.52
UW Extension	1,109.89	888.67	221.22
County Library System	20.48	-	20.48
Worker's Compensation	86.07	4.13	81.93
Health Insurance	-	-	-
Dental Insurance	213.47	49.60	163.87
County Board	1,685.95	20.67	1,665.28
All Other Departments	8,865.84	8,155.07	710.77
Total	\$ 164,075.76	\$ 91,122.04	\$ 72,953.71

DEPARTMENT 6
FISCAL 2025

DODGE COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

NATURE AND EXTENT OF SERVICES

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

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

- **Department Administration & Oversight:** Costs related to day-to-day management of County departments have been identified and are allocated based on an analysis of effort devoted by benefiting departments during 2025.
- **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 2025.
- **Risk Management:** Costs related to the oversight and management of the County's risk management program are allocated to the Insurance/Risk Management department of this cost plan for further treatment.
- **General Government:** Cost related to activities associated with the County Board and its committees, as well as representing the County before local, state, and federal agencies is unallowable for allocation purposes and has been effectively removed from the plan.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 6
FISCAL 2025

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	\$ 225,814.15	\$ 95,903.27	\$ 44,801.53	\$ 24,071.79
Fringe Benefits	72,166.32	30,649.04	14,317.80	7,692.93
Drug Alcohol Test Fee	198.00	198.00	-	-
Professional Services	1,368.00	1,368.00	-	-
Phone	928.70	928.70	-	-
Computer Maint & License Repair	974.96	974.96	-	-
Postage Parcel Delivery	26.58	26.58	-	-
Office Supplies and Small Equipment	446.03	446.03	-	-
Membership Dues	4,444.00	4,444.00	-	-
Conference Registration Fees	1,471.00	1,471.00	-	-
Education and Training	315.45	315.45	-	-
Mileage	27.50	27.50	-	-
Parking Tolls	20.47	20.47	-	-
Co Administrative Services	6.00	6.00	-	-
Employee Bond Premium	16.13	16.13	-	-
General Liability Insurance	343.22	343.22	-	-
Grants and Contributions	100,000.00	-	-	-
Total Expenditures	\$ 408,566.51	\$ 137,138.35	\$ 59,119.33	\$ 31,764.72
Cost Adjustments:				
Property Tax Revenue	(334,918.00)	-	-	-
Rebates	(94.32)	(94.32)	-	-
Intrafund Sales Tax Transfer In	(100,000.00)	-	-	-
Total Cost Adjustments	\$ (435,012.32)	\$ (94.32)	\$ -	\$ -
General & Administrative Allocation	-	(137,044.03)	47,261.49	25,393.52
Disallowed / Capitalized	209,931.27	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	3,148.98	-	685.88	368.52
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	571.96	-	124.58	66.94

DEPARTMENT 6
FISCAL 2025

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Admin & Oversight	Budget Development & Oversight
Insurance/Risk Management	0.08	-	0.02	0.01
County Treasurer	332.53	-	72.43	38.91
Total 1st Allocation	4,053.56	-	882.90	474.38
General & Administrative Allocation	-	-	-	-
Unallocated	(2,530.74)	-	-	-
Total 1st Tier Allocation	\$ 185,008.28	\$ -	\$ 107,263.71	\$ 57,632.62
2nd Allocation				
Building Depreciation	0.81	-	0.18	0.09
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	152.05	-	33.12	17.79
Insurance/Risk Management	10.24	-	2.23	1.20
County Treasurer	44.40	-	9.67	5.20
County Administrator	-	-	-	-
Human Resources	3,023.52	-	658.55	353.84
Facilities	3,947.84	-	859.87	462.01
Information Technology	10,039.04	-	2,186.59	1,174.85
Finance Department	2,344.12	-	510.57	274.33
Corporation Counsel	50,716.21	-	11,046.41	5,935.22
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	70,278.23	-	15,307.19	8,224.53
General & Administrative Allocation	-	-	-	-
Unallocated	(43,876.42)	-	-	-
Total 2nd Tier Allocation	\$ 70,278.23	\$ -	\$ 15,307.19	\$ 8,224.53
Total Incoming Costs	27,924.63	-	16,190.09	8,698.91
Total Allocated Cost	\$ 211,410.09	\$ -	\$ 122,570.90	\$ 65,857.15

DEPARTMENT 6
FISCAL 2025

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Risk Management	General Government
Expenditures:		
Salaries & Wages	\$ 8,400.29	\$ 52,637.28
Fringe Benefits	2,684.59	16,821.97
Drug Alcohol Test Fee	-	-
Professional Services	-	-
Phone	-	-
Computer Maint & License Repair	-	-
Postage Parcel Delivery	-	-
Office Supplies and Small Equipment	-	-
Membership Dues	-	-
Conference Registration Fees	-	-
Education and Training	-	-
Mileage	-	-
Parking Tolls	-	-
Co Administrative Services	-	-
Employee Bond Premium	-	-
General Liability Insurance	-	-
Grants and Contributions	-	100,000.00
Total Expenditures	\$ 11,084.87	\$ 169,459.25
Cost Adjustments:		
Property Tax Revenue	-	(334,918.00)
Rebates	-	-
Intrafund Sales Tax Transfer In	-	(100,000.00)
Total Cost Adjustments	\$ -	\$ (434,918.00)
General & Administrative Allocation	8,861.53	55,527.49
Disallowed / Capitalized	-	209,931.27
Incoming Costs		
1st Allocation		
Building Depreciation	128.60	1,965.99
Equipment Depreciation	-	-
Audit and Consulting Services	23.36	357.09

DEPARTMENT 6
FISCAL 2025

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Risk Management	General Government
Insurance/Risk Management	0.00	0.05
County Treasurer	13.58	207.60
Total 1st Allocation	165.54	2,530.74
General & Administrative Allocation	-	-
Unallocated	-	(2,530.74)
Total 1st Tier Allocation	\$ 20,111.95	\$ 0.00
2nd Allocation		
Building Depreciation	0.03	0.51
Equipment Depreciation	-	-
Audit and Consulting Services	6.21	94.93
Insurance/Risk Management	0.42	6.40
County Treasurer	1.81	27.72
County Administrator	-	-
Human Resources	123.48	1,887.66
Facilities	161.23	2,464.73
Information Technology	409.98	6,267.62
Finance Department	95.73	1,463.49
Corporation Counsel	2,071.20	31,663.37
Clerk of Courts	-	-
Family Court Commissioner	-	-
Sheriff's Office	-	-
Total 2nd Allocation	2,870.10	43,876.42
General & Administrative Allocation	-	-
Unallocated	-	(43,876.42)
Total 2nd Tier Allocation	\$ 2,870.10	\$ -
Total Incoming Costs	3,035.64	-
Total Allocated Cost	\$ 22,982.04	\$ -

DEPARTMENT 6
FISCAL 2025

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Department Admin & Oversight

Total 1st Tier Allocation \$ 107,263.71
Total 2nd Tier Allocation 15,307.19

Total Allocated Cost \$ 122,570.90

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	1.50	1.50%	1,608.96	-	1,608.96	-	1,608.96
County Treasurer	1.50	1.50%	1,608.96	-	1,608.96	-	1,608.96
Human Resources	10.00	10.00%	10,726.37	-	10,726.37	1,578.06	12,304.43
Facilities	8.00	8.00%	8,581.10	-	8,581.10	1,262.45	9,843.55
Information Technology	3.00	3.00%	3,217.91	-	3,217.91	473.42	3,691.33
Finance Department	10.00	10.00%	10,726.37	-	10,726.37	1,578.06	12,304.43
Corporation Counsel	3.00	3.00%	3,217.91	-	3,217.91	473.42	3,691.33
Clerk of Courts	1.00	1.00%	1,072.64	-	1,072.64	157.81	1,230.44
Family Court Commissioner	0.50	0.50%	536.32	-	536.32	78.90	615.22
Sheriff's Office	2.00	2.00%	2,145.27	-	2,145.27	315.61	2,460.89
Child Support	2.00	2.00%	2,145.27	-	2,145.27	315.61	2,460.89
Health & Human Services	5.00	5.00%	5,363.19	-	5,363.19	789.03	6,152.22
Clearview	8.00	8.00%	8,581.10	-	8,581.10	1,262.45	9,843.55
County Clerk	1.50	1.50%	1,608.96	-	1,608.96	236.71	1,845.66
Veterans Service	5.00	5.00%	5,363.19	-	5,363.19	789.03	6,152.22
Courts & Judicial	2.00	2.00%	2,145.27	-	2,145.27	315.61	2,460.89
District Attorney/Victim Witness	1.00	1.00%	1,072.64	-	1,072.64	157.81	1,230.44
Jail	2.00	2.00%	2,145.27	-	2,145.27	315.61	2,460.89
Medical Examiner	3.00	3.00%	3,217.91	-	3,217.91	473.42	3,691.33
Emergency Management	3.00	3.00%	3,217.91	-	3,217.91	473.42	3,691.33
Highway	15.00	15.00%	16,089.56	-	16,089.56	2,367.09	18,456.65
Land Resources & Parks	2.50	2.50%	2,681.59	-	2,681.59	394.52	3,076.11
Register of Deeds	1.00	1.00%	1,072.64	-	1,072.64	157.81	1,230.44
Land & Water Conservation	1.00	1.00%	1,072.64	-	1,072.64	157.81	1,230.44
UW Extension	5.00	5.00%	5,363.19	-	5,363.19	789.03	6,152.22
County Library System	0.50	0.50%	536.32	-	536.32	78.90	615.22
Health Insurance	2.00	2.00%	2,145.27	-	2,145.27	315.61	2,460.89
Total	100.00	100.00%	\$ 107,263.71	\$ -	\$ 107,263.71	\$ 15,307.19	\$ 122,570.90

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2025

Allocation Source: County Administrator Effort Analysis

DEPARTMENT 6
FISCAL 2025

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Budget Development & Oversight

Total 1st Tier Allocation \$ 57,632.62
Total 2nd Tier Allocation 8,224.53

Total Allocated Cost **\$ 65,857.15**

	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%	576.33	-	576.33	-	576.33
County Treasurer	1.00	1.00%	576.33	-	576.33	-	576.33
Human Resources	2.00	2.00%	1,152.65	-	1,152.65	167.85	1,320.50
Facilities	5.00	5.00%	2,881.63	-	2,881.63	419.62	3,301.25
Information Technology	5.00	5.00%	2,881.63	-	2,881.63	419.62	3,301.25
Finance Department	2.00	2.00%	1,152.65	-	1,152.65	167.85	1,320.50
Corporation Counsel	2.00	2.00%	1,152.65	-	1,152.65	167.85	1,320.50
Clerk of Courts	2.00	2.00%	1,152.65	-	1,152.65	167.85	1,320.50
Sheriff's Office	5.00	5.00%	2,881.63	-	2,881.63	419.62	3,301.25
Child Support	3.00	3.00%	1,728.98	-	1,728.98	251.77	1,980.75
Health & Human Services	8.00	8.00%	4,610.61	-	4,610.61	671.39	5,282.00
Clearview	5.00	5.00%	2,881.63	-	2,881.63	419.62	3,301.25
County Clerk	1.00	1.00%	576.33	-	576.33	83.92	660.25
Veterans Service	2.00	2.00%	1,152.65	-	1,152.65	167.85	1,320.50
Courts & Judicial	1.00	1.00%	576.33	-	576.33	83.92	660.25
District Attorney/Victim Witness	1.50	1.50%	864.49	-	864.49	125.89	990.37
Jail	2.00	2.00%	1,152.65	-	1,152.65	167.85	1,320.50
Medical Examiner	2.00	2.00%	1,152.65	-	1,152.65	167.85	1,320.50
Emergency Management	5.00	5.00%	2,881.63	-	2,881.63	419.62	3,301.25
Highway	25.00	25.00%	14,408.16	-	14,408.16	2,098.09	16,506.25
Land Resources & Parks	2.00	2.00%	1,152.65	-	1,152.65	167.85	1,320.50
Register of Deeds	1.00	1.00%	576.33	-	576.33	83.92	660.25
Land & Water Conservation	1.00	1.00%	576.33	-	576.33	83.92	660.25
UW Extension	2.00	2.00%	1,152.65	-	1,152.65	167.85	1,320.50
County Library System	1.00	1.00%	576.33	-	576.33	83.92	660.25
Worker's Compensation	2.00	2.00%	1,152.65	-	1,152.65	167.85	1,320.50
Health Insurance	10.00	10.00%	5,763.26	-	5,763.26	839.24	6,602.50
Dental Insurance	0.50	0.50%	288.16	-	288.16	41.96	330.12
Total	100.00	100.00%	\$ 57,632.62	\$ -	\$ 57,632.62	\$ 8,224.53	\$ 65,857.15

Allocation Basis: Percentage of Effort Devoted to Benefiting Departments During 2025

Allocation Source: County Administrator Effort Analysis

DEPARTMENT 6
FISCAL 2025

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Risk Management

Total 1st Tier Allocation \$ 20,111.95
Total 2nd Tier Allocation 2,870.10

Total Allocated Cost \$ 22,982.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance/Risk Management	100.00	100.00%	20,111.95	-	20,111.95	-	20,111.95
All Other Departments		0.00%	-	-	-	2,870.10	2,870.10
Total	100.00	100.00%	\$ 20,111.95	\$ -	\$ 20,111.95	\$ 2,870.10	\$ 22,982.04

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2025 Employee Personnel Activity Reports

DEPARTMENT 6
FISCAL 2025

DODGE COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administrator

Grantee Department	Total	Department Admin & Oversight	Budget Development & Oversight	Risk Management
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	2,185.28	1,608.96	576.33	-
Insurance/Risk Management	20,111.95	-	-	20,111.95
County Treasurer	2,185.28	1,608.96	576.33	-
County Administrator	-	-	-	-
Human Resources	13,624.93	12,304.43	1,320.50	-
Facilities	13,144.80	9,843.55	3,301.25	-
Information Technology	6,992.58	3,691.33	3,301.25	-
Finance Department	13,624.93	12,304.43	1,320.50	-
Corporation Counsel	5,011.83	3,691.33	1,320.50	-
Clerk of Courts	2,550.94	1,230.44	1,320.50	-
Family Court Commissioner	615.22	615.22	-	-
Sheriff's Office	5,762.14	2,460.89	3,301.25	-
Child Support	4,441.64	2,460.89	1,980.75	-
Health & Human Services	11,434.22	6,152.22	5,282.00	-
Clearview	13,144.80	9,843.55	3,301.25	-
County Clerk	2,505.91	1,845.66	660.25	-
Veterans Service	7,472.72	6,152.22	1,320.50	-
Courts & Judicial	3,121.14	2,460.89	660.25	-
Register in Probate	-	-	-	-
Family Court Services	-	-	-	-
District Attorney/Victim Witness	2,220.82	1,230.44	990.37	-
Jail	3,781.39	2,460.89	1,320.50	-
Patrol Services	-	-	-	-
Medical Examiner	5,011.83	3,691.33	1,320.50	-
Emergency Management	6,992.58	3,691.33	3,301.25	-
Highway	34,962.90	18,456.65	16,506.25	-
Airport	-	-	-	-
Land Resources & Parks	4,396.61	3,076.11	1,320.50	-
Register of Deeds	1,890.69	1,230.44	660.25	-
Land & Water Conservation	1,890.69	1,230.44	660.25	-
UW Extension	7,472.72	6,152.22	1,320.50	-
County Library System	1,275.47	615.22	660.25	-
Worker's Compensation	1,320.50	-	1,320.50	-
Health Insurance	9,063.39	2,460.89	6,602.50	-
Dental Insurance	330.12	-	330.12	-
County Board	-	-	-	-
All Other Departments	2,870.10	-	-	2,870.10
Total	\$ 211,410.09	\$ 122,570.90	\$ 65,857.15	\$ 22,982.04

**DEPARTMENT 7
FISCAL 2025**

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 2025.
- **Workers Comp Insurance Administration**: Costs related to the management of the County's workers compensation insurance program have been identified based on staff completed Personnel Activity Reports. As the County is self-insured, there are no expenses other than wages and fringe benefits included in the allocation. The resulting salaries and fringe benefits have been subsequently offset against allocated costs, leaving only indirect costs.
- **Dental Insurance Administration**: Costs related to the management of the County's dental insurance program have been identified based on staff completed Personnel Activity Reports. As the County is self-insured, there are no expenses other than wages and fringe benefits included in the allocation. The resulting salaries and fringe benefits have been subsequently offset against allocated costs, leaving only indirect costs.

DEPARTMENT 7 (continued)
FISCAL 2025

DODGE COUNTY, WISCONSIN

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

- **Department Specific:** Costs related to dedicated support and other special projects have been identified based on staff completed Personnel Activity Reports. Costs are allocated directly to benefiting departments based on 2025 activity.
- **General Government:** Costs related to coordination of the County's Civil Service Commission and activities associated with supporting the County Board and its committees are unallowable and have therefore been removed from further allocation.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 7
FISCAL 2025

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	\$ 443,909.88	\$ -	\$ 258,621.90	\$ 55,621.91
Fringe Benefits	146,528.64	-	85,367.59	18,360.04
Drug Alcohol Test Fee	45.00	-	45.00	-
Bio Screen No Show	439.00	-	439.00	-
PCori Fees	1,896.58	-	1,896.58	-
Background Checks	412.00	-	412.00	-
Triage Fees	99.00	-	-	-
Legal Services	4,029.25	-	4,029.25	-
Professional Services	15,531.00	-	10,035.00	-
Compensation Assessment	800.00	-	800.00	-
Recruitment Services	13,138.50	-	13,138.50	-
Employee Assistance Program	16,206.00	-	16,206.00	-
Phone	112.99	-	112.99	-
Computer Maint License Repair	2,196.71	-	2,196.71	-
Admin Fees	51,455.96	-	-	-
Flex Spending Administration	1,105.36	-	1,105.36	-
COBRA Secure Fees	6,200.96	-	6,200.96	-
HAS Admin Fees	1,132.75	-	1,132.75	-
Postage Parcel Delivery	187.54	-	181.77	-
Purchased Services	328.12	-	328.12	-
Office Supplies & Small Equipment	623.14	-	623.14	-
Computer Equipment	1,926.00	-	1,926.00	-
Membership Dues	1,208.34	-	1,208.34	-
Conference Registration Fees	325.00	-	325.00	-
Advertising	175.00	-	175.00	-
Mileage	333.20	-	333.20	-
Meals	33.22	-	33.22	-
Lodging	638.00	-	638.00	-
Operating Supplies	1,933.89	-	1,933.89	-
Co Administrative Services	6.00	-	6.00	-
Employee Bond Premium	48.40	-	48.40	-
Excess Insurance	86,671.00	-	-	-
General Liability Insurance	1,029.67	-	1,029.67	-
Insured Claims Paid	492,413.56	-	-	-
Claims PD Legal	599.50	-	-	-
Claims PD Medical	88,812.99	-	-	-
Claims PD Wages Permanent	15,704.04	-	-	-

DEPARTMENT 7
FISCAL 2025

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Human Resources Administration	Health Insurance Administration
Claims PD Other	9,717.64			
Claims PD Wages Temp	2,276.30			
PD Claims Recovered	(18,675.44)			
Actuarial Reserve Claims	92,549.17			
Workers Comp SPL Assessment	2,085.81			
Total Expenditures	\$ 1,486,189.67	\$ -	\$ 410,529.33	\$ 73,981.95
Cost Adjustments:				
Property Tax Revenue	(749,488.00)	-	-	-
Other Public Charges	(585.80)	-	(585.80)	-
Over Under Revenue	(0.01)	-	(0.01)	-
Employee Dental Premium	(71,572.17)	-	-	-
COBRA Premium	(7,962.24)	-	-	-
Dept Charge Insurance	(486,995.97)	-	-	-
Dept Charges Workers Comp	(307,365.76)	-	-	-
Dept Charges Temp Wages	(2,276.30)	-	-	-
Interest Income	(10.00)	-	-	-
Donation Revenue	(1,638.10)	-	(1,638.10)	-
Rebates	(117.85)	-	(117.85)	-
Intrafund Trans In	(1,840.22)	-	(1,840.22)	-
Total Cost Adjustments	\$ (1,629,852.42)	\$ -	\$ (4,181.98)	\$ -
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	796,459.14	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	20,468.40	-	12,790.19	2,304.93
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	1,296.08	-	809.89	145.95
Insurance/Risk Management	0.25	-	0.16	0.03
County Treasurer	642.60	-	401.54	72.36
County Administrator	11,879.02	-	7,422.90	1,337.69

DEPARTMENT 7
FISCAL 2025

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Human Resources Administration	Health Insurance Administration
Total 1st Allocation	34,286.36	-	21,424.69	3,860.97
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	687,082.75	-	427,772.04	77,842.91
2nd Allocation				
Building Depreciation	5.26	-	3.29	0.59
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	349.36	-	218.31	39.34
Insurance/Risk Management	30.73	-	19.20	3.46
County Treasurer	86.39	-	53.98	9.73
County Administrator	1,745.91	-	1,090.97	196.61
Human Resources	3,334.67	-	2,083.75	375.51
Facilities	25,660.94	-	16,034.88	2,889.66
Information Technology	233,652.22	-	146,003.42	26,311.44
Finance Department	3,507.55	-	2,191.78	394.98
Corporation Counsel	7,685.67	-	4,802.58	865.48
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	276,058.70	-	172,502.17	31,086.81
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 276,058.70	\$ -	\$ 172,502.17	\$ 31,086.81
Total Incoming Costs	310,345.06	-	193,926.86	34,947.77
Total Allocated Cost	\$ 963,141.45	\$ -	\$ 600,274.21	\$ 108,929.72

DEPARTMENT 7
FISCAL 2025

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	\$ 6,170.35	\$ 13,672.42	\$ 109,823.30	\$ -
Fringe Benefits	2,036.75	4,513.08	36,251.19	-
Drug Alcohol Test Fee	-	-	-	-
Bio Screen No Show	-	-	-	-
PCori Fees	-	-	-	-
Background Checks	-	-	-	-
Triage Fees	99.00	-	-	-
Legal Services	-	-	-	-
Professional Services	5,496.00	-	-	-
Compensation Assessment	-	-	-	-
Recruitment Services	-	-	-	-
Employee Assistance Program	-	-	-	-
Phone	-	-	-	-
Computer Maint License Repair	-	-	-	-
Admin Fees	23,000.00	28,455.96	-	-
Flex Spending Administration	-	-	-	-
COBRA Secure Fees	-	-	-	-
HAS Admin Fees	-	-	-	-
Postage Parcel Delivery	5.77	-	-	-
Purchased Services	-	-	-	-
Office Supplies & Small Equipment	-	-	-	-
Computer Equipment	-	-	-	-
Membership Dues	-	-	-	-
Conference Registration Fees	-	-	-	-
Advertising	-	-	-	-
Mileage	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Operating Supplies	-	-	-	-
Co Administrative Services	-	-	-	-
Employee Bond Premium	-	-	-	-
Excess Insurance	86,671.00	-	-	-
General Liability Insurance	-	-	-	-
Insured Claims Paid	-	492,413.56	-	-
Claims PD Legal	599.50	-	-	-
Claims PD Medical	88,812.99	-	-	-
Claims PD Wages Permanent	15,704.04	-	-	-

DEPARTMENT 7
FISCAL 2025

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	Department Specific	General Government
Claims PD Other	9,717.64	-	-	-
Claims PD Wages Temp	2,276.30	-	-	-
PD Claims Recovered	(18,675.44)	-	-	-
Actuarial Reserve Claims	97,433.00	(4,883.83)	-	-
Workers Comp SPL Assessment	2,085.81	-	-	-
Total Expenditures	\$ 321,432.71	\$ 534,171.20	\$ 146,074.49	\$ -
Cost Adjustments:				
Property Tax Revenue	-	-	-	(749,488.00)
Other Public Charges	-	-	-	-
Over Under Revenue	-	-	-	-
Employee Dental Premium	-	(71,572.17)	-	-
COBRA Premium	-	(7,962.24)	-	-
Dept Charge Insurance	-	(486,995.97)	-	-
Dept Charges Workers Comp	(307,365.76)	-	-	-
Dept Charges Temp Wages	(2,276.30)	-	-	-
Interest Income	(10.00)	-	-	-
Donation Revenue	-	-	-	-
Rebates	-	-	-	-
Intrafund Trans In	-	-	-	-
Total Cost Adjustments	\$ (309,652.06)	\$ (566,530.38)	\$ -	\$ (749,488.00)
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	(3,573.55)	50,544.69	-	749,488.00
Incoming Costs				
1st Allocation				
Building Depreciation	255.70	566.58	4,551.00	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	16.19	35.88	288.18	-
Insurance/Risk Management	0.00	0.01	0.06	-
County Treasurer	8.03	17.79	142.88	-
County Administrator	148.39	328.82	2,641.22	-

DEPARTMENT 7
FISCAL 2025

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Workers Comp Administration	Dental Insurance Administration	Department Specific	General Government
Total 1st Allocation	428.31	949.06	7,623.33	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	8,635.41	19,134.57	153,697.82	-
2nd Allocation				
Building Depreciation	0.07	0.15	1.17	-
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	4.36	9.67	77.68	-
Insurance/Risk Management	0.38	0.85	6.83	-
County Treasurer	1.08	2.39	19.21	-
County Administrator	21.81	48.33	388.19	-
Human Resources	41.66	92.31	741.44	-
Facilities	320.56	710.31	5,705.53	-
Information Technology	2,918.83	6,467.62	51,950.92	-
Finance Department	43.82	97.09	779.88	-
Corporation Counsel	96.01	212.74	1,708.86	-
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	3,448.58	7,641.45	61,379.70	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 3,448.58	\$ 7,641.45	\$ 61,379.70	\$ -
Total Incoming Costs	3,876.89	8,590.51	69,003.03	-
Total Allocated Cost	\$ 12,083.98	\$ 26,776.02	\$ 215,077.52	\$ -

DEPARTMENT 7
FISCAL 2025

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Human Resources Administration

Total 1st Tier Allocation \$ 427,772.04
Total 2nd Tier Allocation 172,502.17

Total Allocated Cost \$ 600,274.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	4	0.36%	1,542.91	-	1,542.91	-	1,542.91
County Administrator	7	0.63%	2,700.09	-	2,700.09	-	2,700.09
Human Resources	7	0.63%	2,700.09	-	2,700.09	-	2,700.09
Facilities	27	2.43%	10,414.65	-	10,414.65	4,269.07	14,683.72
Information Technology	14	1.26%	5,400.19	-	5,400.19	2,213.59	7,613.78
Finance Department	6	0.54%	2,314.37	-	2,314.37	948.68	3,263.05
Corporation Counsel	11	0.99%	4,243.00	-	4,243.00	1,739.25	5,982.26
Clerk of Courts	19	1.71%	7,328.83	-	7,328.83	3,004.16	10,332.99
Family Court Commissioner	1	0.09%	385.73	-	385.73	158.11	543.84
Sheriff's Office	58	5.23%	22,372.21	-	22,372.21	9,170.60	31,542.81
Child Support	15	1.35%	5,785.92	-	5,785.92	2,371.71	8,157.62
Health & Human Services	194	17.49%	74,831.18	-	74,831.18	30,674.08	105,505.26
Clearview	366	33.00%	141,176.34	-	141,176.34	57,869.65	199,046.00
County Clerk	3	0.27%	1,157.18	-	1,157.18	474.34	1,631.52
Veterans Service	2	0.18%	771.46	-	771.46	316.23	1,087.68
Courts & Judicial	14	1.26%	5,400.19	-	5,400.19	2,213.59	7,613.78
Register in Probate	3	0.27%	1,157.18	-	1,157.18	474.34	1,631.52
Family Court Services	3	0.27%	1,157.18	-	1,157.18	474.34	1,631.52
District Attorney/Victim Witness	12	1.08%	4,628.73	-	4,628.73	1,897.37	6,526.10
Jail	127	11.45%	48,987.42	-	48,987.42	20,080.45	69,067.87
Patrol Services	54	4.87%	20,829.30	-	20,829.30	8,538.15	29,367.44
Medical Examiner	9	0.81%	3,471.55	-	3,471.55	1,423.02	4,894.57
Emergency Management	18	1.62%	6,943.10	-	6,943.10	2,846.05	9,789.15
Highway	91	8.21%	35,101.22	-	35,101.22	14,388.36	49,489.58
Land Resources & Parks	25	2.25%	9,643.19	-	9,643.19	3,952.85	13,596.04
Register of Deeds	6	0.54%	2,314.37	-	2,314.37	948.68	3,263.05
Land & Water Conservation	7	0.63%	2,700.09	-	2,700.09	1,106.80	3,806.89
UW Extension	3	0.27%	1,157.18	-	1,157.18	474.34	1,631.52
Worker's Compensation	1	0.09%	385.73	-	385.73	158.11	543.84
Dental Insurance	2	0.18%	771.46	-	771.46	316.23	1,087.68
Total	1,109	100.00%	\$ 427,772.04	\$ -	\$ 427,772.04	\$ 172,502.17	\$ 600,274.21

Allocation Basis: Total Number of Employees by Department During 2025, Excluding County Board

Allocation Source: County Human Resources Records & Reports

DEPARTMENT 7
FISCAL 2025

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Health Insurance Administration

Total 1st Tier Allocation \$ 77,842.91
Total 2nd Tier Allocation 31,086.81

Total Allocated Cost \$ 108,929.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	84,682.19	1.00%	774.72	-	774.72	-	774.72
County Administrator	35,352.80	0.42%	323.43	-	323.43	-	323.43
Human Resources	69,363.01	0.82%	634.57	-	634.57	-	634.57
Facilities	313,018.04	3.68%	2,863.67	-	2,863.67	1,169.65	4,033.32
Information Technology	206,002.75	2.42%	1,884.63	-	1,884.63	769.77	2,654.40
Finance Department	9,340.83	0.11%	85.46	-	85.46	34.90	120.36
Corporation Counsel	70,152.42	0.82%	641.79	-	641.79	262.14	903.93
Clerk of Courts	139,864.87	1.64%	1,279.56	-	1,279.56	522.63	1,802.20
Family Court Commissioner	7,800.38	0.09%	71.36	-	71.36	29.15	100.51
Sheriff's Office	595,240.94	7.00%	5,445.61	-	5,445.61	2,224.23	7,669.83
Child Support	112,815.71	1.33%	1,032.10	-	1,032.10	421.56	1,453.66
Health & Human Services	1,742,739.41	20.48%	15,943.58	-	15,943.58	6,512.07	22,455.65
Clearview	1,896,185.37	22.29%	17,347.39	-	17,347.39	7,085.45	24,432.84
County Clerk	28,351.46	0.33%	259.38	-	259.38	105.94	365.32
Courts & Judicial	66,704.33	0.78%	610.25	-	610.25	249.25	859.50
Register in Probate	21,916.51	0.26%	200.50	-	200.50	81.90	282.40
Family Court Services	42,296.13	0.50%	386.95	-	386.95	158.05	545.00
District Attorney/Victim Witness	160,554.90	1.89%	1,468.85	-	1,468.85	599.94	2,068.79
Jail	821,786.49	9.66%	7,518.17	-	7,518.17	3,070.76	10,588.93
Patrol Services	505,771.00	5.94%	4,627.08	-	4,627.08	1,889.91	6,516.99
Medical Examiner	27,994.22	0.33%	256.11	-	256.11	104.61	360.71
Emergency Management	49,289.77	0.58%	450.93	-	450.93	184.18	635.11
Highway	1,071,188.74	12.59%	9,799.85	-	9,799.85	4,002.70	13,802.55
Land Resources & Parks	321,832.72	3.78%	2,944.31	-	2,944.31	1,202.59	4,146.90
Register of Deeds	29,998.44	0.35%	274.44	-	274.44	112.09	386.54
Land & Water Conservation	53,751.22	0.63%	491.75	-	491.75	200.85	692.60
UW Extension	23,468.07	0.28%	214.70	-	214.70	87.69	302.39
Dental Insurance	1,285.60	0.02%	11.76	-	11.76	4.80	16.57
Total	8,508,748.32	100.00%	\$ 77,842.91	\$ -	\$ 77,842.91	\$ 31,086.81	\$ 108,929.72

Allocation Basis: County Share of Health Insurance Premiums Paid by Department During 2025

Allocation Source: County Finance Department Records and Reports

DEPARTMENT 7
FISCAL 2025

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Workers Comp Administration

Total 1st Tier Allocation \$ 8,635.41
Total 2nd Tier Allocation 3,448.58

Total Allocated Cost \$ 12,083.98

	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%	8,635.41	-	8,635.41	3,448.58	12,083.98
Total	100.00	100.00%	\$ 8,635.41	\$ -	\$ 8,635.41	\$ 3,448.58	\$ 12,083.98

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2025 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2025

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Dental Insurance Administration

Total 1st Tier Allocation \$ 19,134.57
Total 2nd Tier Allocation 7,641.45

Total Allocated Cost \$ 26,776.02

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Dental Insurance	100.00	100.00%	19,134.57	-	19,134.57	7,641.45	26,776.02
Total	100.00	100.00%	\$ 19,134.57	\$ -	\$ 19,134.57	\$ 7,641.45	\$ 26,776.02

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2024 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2025

DODGE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Department Specific

Total 1st Tier Allocation \$ 153,697.82
Total 2nd Tier Allocation 61,379.70

Total Allocated Cost **\$ 215,077.52**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Clearview	100.00	100.00%	153,697.82	-	153,697.82	61,379.70	215,077.52
Total	100.00	100.00%	\$ 153,697.82	\$ -	\$ 153,697.82	\$ 61,379.70	\$ 215,077.52

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2025 Personnel Activity Reports

DEPARTMENT 7
FISCAL 2025

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	2,317.63	1,542.91	774.72	-	-
County Administrator	3,023.52	2,700.09	323.43	-	-
Human Resources	3,334.67	2,700.09	634.57	-	-
Facilities	18,717.04	14,683.72	4,033.32	-	-
Information Technology	10,268.18	7,613.78	2,654.40	-	-
Finance Department	3,383.41	3,263.05	120.36	-	-
Corporation Counsel	6,886.19	5,982.26	903.93	-	-
Clerk of Courts	12,135.18	10,332.99	1,802.20	-	-
Family Court Commissioner	644.35	543.84	100.51	-	-
Sheriff's Office	39,212.64	31,542.81	7,669.83	-	-
Child Support	9,611.28	8,157.62	1,453.66	-	-
Health & Human Services	127,960.91	105,505.26	22,455.65	-	-
Clearview	223,478.84	199,046.00	24,432.84	-	-
County Clerk	1,996.84	1,631.52	365.32	-	-
Veterans Service	1,087.68	1,087.68	-	-	-
Courts & Judicial	8,473.28	7,613.78	859.50	-	-
Register in Probate	1,913.92	1,631.52	282.40	-	-
Family Court Services	2,176.52	1,631.52	545.00	-	-
District Attorney/Victim Witness	8,594.89	6,526.10	2,068.79	-	-
Jail	79,656.81	69,067.87	10,588.93	-	-
Patrol Services	35,884.43	29,367.44	6,516.99	-	-
Medical Examiner	5,255.29	4,894.57	360.71	-	-
Emergency Management	10,424.26	9,789.15	635.11	-	-
Highway	63,292.13	49,489.58	13,802.55	-	-
Airport	-	-	-	-	-
Land Resources & Parks	17,742.94	13,596.04	4,146.90	-	-
Register of Deeds	3,649.59	3,263.05	386.54	-	-
Land & Water Conservation	4,499.49	3,806.89	692.60	-	-
UW Extension	1,933.92	1,631.52	302.39	-	-
County Library System	-	-	-	-	-
Worker's Compensation	543.84	543.84	-	12,083.98	-
Health Insurance	-	-	-	-	-
Dental Insurance	1,104.25	1,087.68	16.57	-	26,776.02
County Board	-	-	-	-	-
All Other Departments	-	-	-	-	-
Total	\$ 709,203.93	\$ 600,274.21	\$ 108,929.72	\$ 12,083.98	\$ 26,776.02

DEPARTMENT 7
FISCAL 2025

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	215,077.52
County Clerk	-
Veterans Service	-
Courts & Judicial	-
Register in Probate	-
Family Court Services	-
District Attorney/Victim Witness	-
Jail	-
Patrol Services	-
Medical Examiner	-
Emergency Management	-
Highway	-
Airport	-
Land Resources & Parks	-
Register of Deeds	-
Land & Water Conservation	-
UW Extension	-
County Library System	-
Worker's Compensation	-
Health Insurance	-
Dental Insurance	-
County Board	-
All Other Departments	-
Total	\$ 215,077.52

**DEPARTMENT 8
FISCAL 2025**

DODGE COUNTY, WISCONSIN

FACILITIES

NATURE AND EXTENT OF SERVICES

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

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

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 8
FISCAL 2025

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	\$ 1,287,659.82	\$ 1,287,659.82	\$ -	\$ -
Fringe Benefits	547,359.34	547,359.34	-	-
Drug Alcohol Test Fee	180.00	180.00	-	-
Water	46,469.27	-	1,333.04	972.70
Fire Protection	28,282.00	-	2,400.00	1,738.00
Electricity	669,732.67	-	87,648.33	43,684.05
Sewer	156,217.12	-	4,232.15	3,482.09
Natural LP Gas	319,865.77	-	43,187.10	13,785.98
Phone	5,574.72	-	5,176.99	-
Refuse Collection	34,447.88	-	4,428.69	4,249.00
Laundry	2,491.53	-	114.00	171.50
Build Equip Maint Service	283,607.64	-	66,349.42	16,550.02
Ground Maintenance & Repair	65,342.71	-	9,637.08	99.98
Vehicle Maintenance	2,523.06	-	2,523.06	-
Computer Maint License Repair	7,614.44	-	7,614.44	-
Postage Parcel Delivery	57.56	33.89	23.67	-
Office Supplies & Small Equipment	2,979.58	-	1,124.20	372.19
Computer Equipment	4,821.13	-	1,563.00	-
Furniture & Furnishings	359.20	-	359.20	-
Membership Dues	250.00	-	250.00	-
Conference Registration Fees	85.00	-	85.00	-
Meals	83.48	83.48	-	-
Lodging	611.56	-	611.56	-
Fuel	3,592.00	-	-	367.00
Motor Vehicle Parts	832.61	-	832.61	-
Operating Supplies	23,739.31	-	2,693.55	1,435.05
Building and Equip Repair	161,075.05	-	11,101.80	1,294.67
Household Janitorial Supplies	65,286.31	-	7,032.93	1,154.72
Co Hwy Dept Services Supplies	25,691.66	-	6,108.80	-
Co. Vehicle Fuel Services	2,817.10	2,817.10	-	-
Building Premium	83,146.71	-	14,054.02	5,486.66
Equipment Vehicle Insurance	260.82	-	260.82	-
Employee Bond Premium	177.46	177.46	-	-
Vehicle Equip Liability Ins	941.38	941.38	-	-
General Liability Insurance	3,775.45	3,775.45	-	-

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
Total Expenditures	\$ 3,837,951.34	\$ 1,843,027.92	\$ 280,745.46	\$ 94,843.61
Cost Adjustments:				
Property Tax Revenue	(3,465,970.00)	(3,465,970.00)	-	-
Sale of Recyclable Materials	(4,719.50)	-	(4,719.50)	-
Other Insurance Recoveries	(23,058.57)	-	-	-
Rent Revenue	(50.00)	-	(50.00)	-
Misc Revenue	(200.42)	-	(200.42)	-
Rebates	(13,695.17)	(3,712.23)	-	(1,467.78)
CAP Projects	38,230.00	38,230.00	-	-
Wage & Benefits Adjustment	(1,835,019.16)	(1,835,019.16)	-	-
Salary & Fringe Benefits Allocation	1,835,019.16	(875.75)	222,570.34	72,028.89
Total Cost Adjustments	\$ (3,469,463.66)	\$ (5,267,347.14)	\$ 217,600.42	\$ 70,561.11
General & Administrative Allocation	(0.00)	(3,420.78)	449.44	149.01
Disallowed / Capitalized	3,427,740.00	3,427,740.00	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	78,319.68	-	9,494.90	3,072.77
Equipment Depreciation	165,194.49	2,893.59	5,696.07	1,132.80
Audit and Consulting Services	2,648.80	-	321.12	103.92
Insurance/Risk Management	20.87	1.16	3.38	1.30
County Treasurer	2,155.72	-	261.34	84.58
County Administrator	11,462.73	-	1,389.66	449.72
Human Resources	13,278.32	-	1,609.77	520.96
Total 1st Allocation	273,080.61	2,894.75	18,776.24	5,366.05
General & Administrative Allocation	0.00	(2,894.75)	350.94	113.57
Total 1st Tier Allocation	\$ 4,069,308.29	\$ 0.00	\$ 517,922.50	\$ 171,033.35

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Total	General & Administrative	Administration Building	Law Enforcement Center (J-POD Building)
2nd Allocation				
Building Depreciation	20.12	-	2.44	0.79
Equipment Depreciation	10.74	0.19	0.37	0.07
Audit and Consulting Services	683.18	-	82.82	26.80
Insurance/Risk Management	2,517.05	139.51	408.05	156.40
County Treasurer	288.70	-	35.00	11.33
County Administrator	1,682.07	-	203.92	65.99
Human Resources	5,438.72	-	659.35	213.38
Facilities	133,730.48	-	16,212.50	5,246.74
Information Technology	139,336.45	92,961.45	14,292.61	-
Finance Department	12,110.23	-	1,468.16	475.13
Corporation Counsel	3,842.84	-	465.88	150.77
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	2,012.84	-	244.02	78.97
Total 2nd Allocation	301,673.41	93,101.15	34,075.11	6,426.37
General & Administrative Allocation	(0.00)	(93,101.15)	11,286.90	3,652.70
Total 2nd Tier Allocation	\$ 301,673.41	\$ -	\$ 45,362.01	\$ 10,079.07
Total Incoming Costs	574,754.03	-	64,489.18	15,558.69
Total Allocated Cost	\$ 4,370,981.71	\$ 0.00	\$ 563,284.51	\$ 181,112.42

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Miscellaneous Properties	Courts Building	Corrections Building
Expenditures:				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-
Drug Alcohol Test Fee	-	-	-	-
Water	3,902.24	-	5,949.56	33,714.09
Fire Protection	10,008.00	-	5,097.60	7,646.40
Electricity	119,769.49	-	82,716.73	330,866.88
Sewer	14,078.77	-	18,968.88	113,013.62
Natural LP Gas	79,508.57	-	34,295.34	137,181.38
Phone	-	-	-	397.73
Refuse Collection	6,154.28	-	3,945.22	15,670.69
Laundry	369.92	-	171.50	1,664.61
Build Equip Maint Service	86,416.25	-	28,648.73	83,919.29
Ground Maintenance & Repair	34,196.29	-	168.49	17,712.87
Vehicle Maintenance	-	-	-	-
Computer Maint License Repair	-	-	-	-
Postage Parcel Delivery	-	-	-	-
Office Supplies & Small Equipment	337.51	-	59.94	1,085.74
Computer Equipment	1,404.14	-	-	1,853.99
Furniture & Furnishings	-	-	-	-
Membership Dues	-	-	-	-
Conference Registration Fees	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Fuel	523.46	-	650.00	2,051.54
Motor Vehicle Parts	-	-	-	-
Operating Supplies	5,602.14	-	4,346.42	9,662.15
Building and Equip Repair	16,764.18	-	85,506.60	45,829.76
Household Janitorial Supplies	11,032.48	-	12,048.95	33,617.23
Co Hwy Dept Services Supplies	16,423.98	-	-	3,158.88
Co. Vehicle Fuel Services	-	-	-	-
Building Premium	6,801.52	-	18,480.12	34,320.22
Equipment Vehicle Insurance	-	-	-	-
Employee Bond Premium	-	-	-	-
Vehicle Equip Liability Ins	-	-	-	-
General Liability Insurance	-	-	-	-

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Miscellaneous Properties	Courts Building	Corrections Building
Total Expenditures	\$ 413,293.22	\$ -	\$ 301,054.08	\$ 873,367.07
Cost Adjustments:				
Property Tax Revenue	-	-	-	-
Sale of Recyclable Materials	-	-	-	-
Other Insurance Recoveries	(20,858.83)	-	-	(1,832.74)
Rent Revenue	-	-	-	-
Misc Revenue	-	-	-	-
Rebates	-	-	(4,216.91)	(4,298.25)
CAP Projects	-	-	-	-
Wage & Benefits Adjustment	-	-	-	-
Salary & Fringe Benefits Allocation	331,076.37	3,956.76	212,524.75	969,456.22
Total Cost Adjustments	\$ 310,217.54	\$ 3,956.76	\$ 208,307.84	\$ 963,325.23
General & Administrative Allocation	664.69	3.53	458.61	1,645.57
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	14,123.79	168.80	9,066.35	41,357.22
Equipment Depreciation	4,962.74	-	150,509.29	-
Audit and Consulting Services	477.67	5.71	306.63	1,398.72
Insurance/Risk Management	1.61	-	4.37	8.11
County Treasurer	388.75	4.65	249.55	1,138.34
County Administrator	2,067.13	24.70	1,326.94	6,052.97
Human Resources	2,394.55	28.62	1,537.11	7,011.70
Total 1st Allocation	24,416.24	232.47	163,000.23	56,967.06
General & Administrative Allocation	522.02	6.24	335.10	1,528.59
Total 1st Tier Allocation	\$ 749,113.72	\$ 4,199.01	\$ 673,155.86	\$ 1,896,833.52

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions:	Henry Dodge Office Building	Miscellaneous Properties	Courts Building	Corrections Building
2nd Allocation				
Building Depreciation	3.63	0.04	2.33	10.62
Equipment Depreciation	0.32	-	9.78	-
Audit and Consulting Services	123.20	1.47	79.09	360.76
Insurance/Risk Management	193.88	-	526.78	978.30
County Treasurer	52.06	0.62	33.42	152.45
County Administrator	303.34	3.63	194.72	888.23
Human Resources	980.79	11.72	629.59	2,871.95
Facilities	24,116.31	288.22	15,480.75	70,617.25
Information Technology	-	-	-	-
Finance Department	2,183.90	26.10	1,401.89	6,394.89
Corporation Counsel	693.00	8.28	444.85	2,029.23
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	362.98	4.34	233.01	1,062.89
Total 2nd Allocation	29,013.41	344.42	19,036.21	85,366.57
General & Administrative Allocation	16,789.41	200.65	10,777.47	49,162.67
Total 2nd Tier Allocation	\$ 45,802.82	\$ 545.08	\$ 29,813.67	\$ 134,529.24
Total Incoming Costs	70,741.09	783.79	193,149.00	193,024.89
Total Allocated Cost	\$ 794,916.54	\$ 4,744.08	\$ 702,969.53	\$ 2,031,362.76

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions: Justice Facility

Expenditures:

Salaries & Wages	\$ -
Fringe Benefits	-
Drug Alcohol Test Fee	-
Water	597.64
Fire Protection	1,392.00
Electricity	5,047.19
Sewer	2,441.61
Natural LP Gas	11,907.40
Phone	-
Refuse Collection	-
Laundry	-
Build Equip Maint Service	1,723.93
Ground Maintenance & Repair	3,528.00
Vehicle Maintenance	-
Computer Maint License Repair	-
Postage Parcel Delivery	-
Office Supplies & Small Equipment	-
Computer Equipment	-
Furniture & Furnishings	-
Membership Dues	-
Conference Registration Fees	-
Meals	-
Lodging	-
Fuel	-
Motor Vehicle Parts	-
Operating Supplies	-
Building and Equip Repair	578.04
Household Janitorial Supplies	400.00
Co Hwy Dept Services Supplies	-
Co. Vehicle Fuel Services	-
Building Premium	4,004.17
Equipment Vehicle Insurance	-
Employee Bond Premium	-
Vehicle Equip Liability Ins	-
General Liability Insurance	-

**DEPARTMENT 8
FISCAL 2025**

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

Department: Facilities

Functions: Justice Facility

Total Expenditures \$ 31,619.98

Cost Adjustments:

Property Tax Revenue	-
Sale of Recyclable Materials	-
Other Insurance Recoveries	(367.00)
Rent Revenue	-
Misc Revenue	-
Rebates	-
CAP Projects	-
Wage & Benefits Adjustment	-
Salary & Fringe Benefits Allocation	24,281.58

Total Cost Adjustments \$ 23,914.58

General & Administrative Allocation 49.92

Disallowed / Capitalized -

Incoming Costs

1st Allocation

Building Depreciation	1,035.86
Equipment Depreciation	-
Audit and Consulting Services	35.03
Insurance/Risk Management	0.95
County Treasurer	28.51
County Administrator	151.61
Human Resources	175.62

Total 1st Allocation 1,427.57

General & Administrative Allocation 38.29

Total 1st Tier Allocation \$ 57,050.34

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities

Functions: Justice Facility

2nd Allocation

Building Depreciation	0.27
Equipment Depreciation	-
Audit and Consulting Services	9.04
Insurance/Risk Management	114.14
County Treasurer	3.82
County Administrator	22.25
Human Resources	71.93
Facilities	1,768.72
Information Technology	32,082.39
Finance Department	160.17
Corporation Counsel	50.83
Clerk of Courts	-
Family Court Commissioner	-
Sheriff's Office	26.62

Total 2nd Allocation	34,310.16
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General & Administrative Allocation	1,231.36
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Total 2nd Tier Allocation	\$ 35,541.52
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Total Incoming Costs	37,007.38
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Total Allocated Cost	<u><u>\$ 92,591.86</u></u>
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DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Administration Building

Total 1st Tier Allocation \$ 517,922.50
Total 2nd Tier Allocation 45,362.01

Total Allocated Cost \$ 563,284.51

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	1,518.00	2.61%	13,497.34	-	13,497.34	-	13,497.34
County Administrator	444.00	0.76%	3,947.84	-	3,947.84	-	3,947.84
Human Resources	2,886.00	4.95%	25,660.94	-	25,660.94	-	25,660.94
Facilities	4,339.00	7.45%	38,580.33	-	38,580.33	-	38,580.33
Information Technology	8,710.00	14.95%	77,445.19	-	77,445.19	-	77,445.19
Finance Department	2,892.00	4.96%	25,714.29	-	25,714.29	-	25,714.29
Corporation Counsel	2,792.00	4.79%	24,825.14	-	24,825.14	3,380.96	28,206.10
County Clerk	1,884.00	3.23%	16,751.64	-	16,751.64	2,281.42	19,033.06
Medical Examiner	1,402.00	2.41%	12,465.92	-	12,465.92	1,697.75	14,163.66
Land Resources & Parks	6,841.00	11.74%	60,826.93	-	60,826.93	8,284.08	69,111.01
Register of Deeds	2,888.00	4.96%	25,678.73	-	25,678.73	3,497.21	29,175.94
Land & Water Conservation	2,125.00	3.65%	18,894.49	-	18,894.49	2,573.26	21,467.75
UW Extension	3,426.00	5.88%	30,462.37	-	30,462.37	4,148.70	34,611.07
County Board	2,849.00	4.89%	25,331.96	-	25,331.96	3,449.98	28,781.94
All Other Departments	13,253.00	22.75%	117,839.39	-	117,839.39	16,048.66	133,888.05
Total	58,249.00	100.00%	\$ 517,922.50	\$ -	\$ 517,922.50	\$ 45,362.01	\$ 563,284.51

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 171,033.35
Total 2nd Tier Allocation 10,079.07

Total Allocated Cost \$ 181,112.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	546	2.34%	3,998.47	-	3,998.47	-	3,998.47
Sheriff's Office	7,340	31.43%	53,752.29	-	53,752.29	3,243.47	56,995.77
Jail	14,971	64.10%	109,635.64	-	109,635.64	6,615.54	116,251.17
Emergency Management	498	2.13%	3,646.95	-	3,646.95	220.06	3,867.02
Total	23,355	100.00%	\$ 171,033.35	\$ -	\$ 171,033.35	\$ 10,079.07	\$ 181,112.42

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Henry Dodge Office Building

Total 1st Tier Allocation \$ 749,113.72
Total 2nd Tier Allocation 45,802.82

Total Allocated Cost \$ 794,916.54

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	9,691	10.29%	77,063.19	-	77,063.19	-	77,063.19
Health & Human Services	54,102	57.43%	430,221.12	(442,723.84)	(12,502.72)	29,321.22	16,818.50
Clearview	20,278	21.53%	161,251.41	(125,794.91)	35,456.50	10,989.90	46,446.40
Veterans Service	551	0.58%	4,381.57	-	4,381.57	298.62	4,680.19
Medical Examiner	514	0.55%	4,087.35	-	4,087.35	278.57	4,365.92
All Other Departments	9,068	9.63%	72,109.07	(6,800.04)	65,309.03	4,914.51	70,223.54
Total	94,204	100.00%	\$ 749,113.72	\$ (575,318.79)	\$ 173,794.93	\$ 45,802.82	\$ 219,597.75

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Miscellaneous Properties

Total 1st Tier Allocation \$ 4,199.01
Total 2nd Tier Allocation 545.08

Total Allocated Cost \$ 4,744.08

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Clearview	3,881.19	98.09%	4,118.81	-	4,118.81	534.67	4,653.48
Highway	75.57	1.91%	80.20	(75.57)	4.63	10.41	15.04
Total	3,956.76	100.00%	\$ 4,199.01	\$ (75.57)	\$ 4,123.44	\$ 545.08	\$ 4,668.51

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Courts Building

Total 1st Tier Allocation \$ 673,155.86
Total 2nd Tier Allocation 29,813.67

Total Allocated Cost \$ 702,969.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	1,350	2.00%	13,455.54	-	13,455.54	-	13,455.54
Information Technology	1,463	2.17%	14,581.82	-	14,581.82	658.99	15,240.81
Clerk of Courts	9,258	13.71%	92,275.12	-	92,275.12	4,170.17	96,445.28
Family Court Commissioner	1,514	2.24%	15,090.14	-	15,090.14	681.97	15,772.11
Sheriff's Office	3,054	4.52%	30,439.43	-	30,439.43	1,375.64	31,815.07
Child Support	5,877	8.70%	58,576.46	-	58,576.46	2,647.23	61,223.69
Courts & Judicial	22,150	32.80%	220,770.56	-	220,770.56	9,977.23	230,747.79
Register in Probate	1,834	2.72%	18,279.60	-	18,279.60	826.11	19,105.71
Family Court Services	1,047	1.55%	10,435.52	-	10,435.52	471.61	10,907.13
District Attorney/Victim Witness	7,414	10.98%	73,895.84	-	73,895.84	3,339.56	77,235.40
All Other Departments	12,577	18.62%	125,355.82	-	125,355.82	5,665.17	131,020.99
Total	67,538	100.00%	\$ 673,155.86	\$ -	\$ 673,155.86	\$ 29,813.67	\$ 702,969.53

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Corrections Building

Total 1st Tier Allocation \$ 1,896,833.52
 Total 2nd Tier Allocation 134,529.24

 Total Allocated Cost \$ 2,031,362.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Jail	100.00	100.00%	1,896,833.52	-	1,896,833.52	134,529.24	2,031,362.76
Total	100.00	100.00%	\$ 1,896,833.52	\$ -	\$ 1,896,833.52	\$ 134,529.24	\$ 2,031,362.76

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Facilities
Function: Justice Facility

Total 1st Tier Allocation \$ 57,050.34
Total 2nd Tier Allocation 35,541.52

Total Allocated Cost **\$ 92,591.86**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	238	1.11%	632.95	-	632.95	-	632.95
Information Technology	564	2.63%	1,499.92	-	1,499.92	944.91	2,444.84
Sheriff's Office	18,093	84.34%	48,117.27	-	48,117.27	30,312.66	78,429.93
Emergency Management	2,557	11.92%	6,800.19	-	6,800.19	4,283.95	11,084.14
Total	21,452	100.00%	\$ 57,050.34	\$ -	\$ 57,050.34	\$ 35,541.52	\$ 92,591.86

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities

Grantee Department	Total	Law Enforcement			
		Administration Building	Center (J-POD Building)	Henry Dodge Office Building	Miscellaneous Properties
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	-	-	-	-	-
Insurance/Risk Management	-	-	-	-	-
County Treasurer	13,497.34	13,497.34	-	-	-
County Administrator	3,947.84	3,947.84	-	-	-
Human Resources	25,660.94	25,660.94	-	-	-
Facilities	133,730.48	38,580.33	3,998.47	77,063.19	-
Information Technology	95,130.84	77,445.19	-	-	-
Finance Department	25,714.29	25,714.29	-	-	-
Corporation Counsel	28,206.10	28,206.10	-	-	-
Clerk of Courts	96,445.28	-	-	-	-
Family Court Commissioner	15,772.11	-	-	-	-
Sheriff's Office	167,240.77	-	56,995.77	-	-
Child Support	61,223.69	-	-	-	-
Health & Human Services	16,818.50	-	-	16,818.50	-
Clearview	51,099.88	-	-	46,446.40	4,653.48
County Clerk	19,033.06	19,033.06	-	-	-
Veterans Service	4,680.19	-	-	4,680.19	-
Courts & Judicial	230,747.79	-	-	-	-
Register in Probate	19,105.71	-	-	-	-
Family Court Services	10,907.13	-	-	-	-
District Attorney/Victim Witness	77,235.40	-	-	-	-
Jail	2,147,613.93	-	116,251.17	-	-
Patrol Services	-	-	-	-	-
Medical Examiner	18,529.58	14,163.66	-	4,365.92	-
Emergency Management	14,951.15	-	3,867.02	-	-
Highway	15.04	-	-	-	15.04
Airport	-	-	-	-	-
Land Resources & Parks	69,111.01	69,111.01	-	-	-
Register of Deeds	29,175.94	29,175.94	-	-	-
Land & Water Conservation	21,467.75	21,467.75	-	-	-
UW Extension	34,611.07	34,611.07	-	-	-
County Library System	-	-	-	-	-
Worker's Compensation	-	-	-	-	-
Health Insurance	-	-	-	-	-
Dental Insurance	-	-	-	-	-
County Board	28,781.94	28,781.94	-	-	-
All Other Departments	335,132.59	133,888.05	-	70,223.54	-
Total	\$ 3,795,587.35	\$ 563,284.51	\$ 181,112.42	\$ 219,597.75	\$ 4,668.51

DEPARTMENT 8
FISCAL 2025

DODGE COUNTY, WISCONSIN
FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities

Grantee Department	Corrections		
	Courts Building	Building	Justice Facility
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Audit and Consulting Services	-	-	-
Insurance/Risk Management	-	-	-
County Treasurer	-	-	-
County Administrator	-	-	-
Human Resources	-	-	-
Facilities	13,455.54	-	632.95
Information Technology	15,240.81	-	2,444.84
Finance Department	-	-	-
Corporation Counsel	-	-	-
Clerk of Courts	96,445.28	-	-
Family Court Commissioner	15,772.11	-	-
Sheriff's Office	31,815.07	-	78,429.93
Child Support	61,223.69	-	-
Health & Human Services	-	-	-
Clearview	-	-	-
County Clerk	-	-	-
Veterans Service	-	-	-
Courts & Judicial	230,747.79	-	-
Register in Probate	19,105.71	-	-
Family Court Services	10,907.13	-	-
District Attorney/Victim Witness	77,235.40	-	-
Jail	-	2,031,362.76	-
Patrol Services	-	-	-
Medical Examiner	-	-	-
Emergency Management	-	-	11,084.14
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	131,020.99	-	-
Total	\$ 702,969.53	\$ 2,031,362.76	\$ 92,591.86

**DEPARTMENT 9
FISCAL 2025**

DODGE COUNTY, WISCONSIN

INFORMATION TECHNOLOGY

NATURE AND EXTENT OF SERVICES

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

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

- **Help Desk & Infrastructure Support**: Costs related to the support of users and general system infrastructure benefiting all County operation are allocated based on the number of Active Directory users by department.
- **Information Technology Support**: Costs related to the systems and technology that supports the County's network connected users are allocated to departments based on the number of network devices (computers, laptops, MDCs, cellular, and copiers/printers).
- **Tyler Munis Support**: Costs related to the support and maintenance of the Tyler Munis system are allocated to departments based on the number of licensed users.
- **Kronos/UKG 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 2025.
- **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 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Help Desk & Infrastructure Support	General IT Support
Expenditures:				
Salaries & Wages	\$ 1,105,394.16	\$ 209,030.04	\$ 371,080.82	\$ 235,448.96
Fringe Benefits	390,217.41	73,790.11	130,995.98	83,116.31
Drug Alcohol Test Fee	180.00	180.00	-	-
Data Processing Services	985.32	460.32	-	525.00
Utility Marking	7,823.14	-	-	7,823.14
Professional Services	19,673.00	19,673.00	-	-
Phone	9,502.25	4,695.71	-	936.98
Internet	91,480.27	-	-	91,480.27
Build Equip Maint Service	50,468.59	-	-	50,468.59
Computer Maint License Repair	1,046,280.90	5,575.33	-	613,284.00
Postage Parcel Delivery	0.95	0.95	-	-
Printing and Duplication	630.01	-	-	630.01
Purchased Services	124.12	124.12	-	-
Contractual Services	25,750.00	-	-	25,750.00
Consultant	31,126.22	-	-	28,819.97
Office Supplies & Small Equipment	7,995.91	2,592.19	-	5,403.72
Computer Equipment	9,321.30	-	-	4,069.17
Membership Dues	494.00	494.00	-	-
Conference Registration Fees	352.72	352.72	-	-
Education and Training	9,999.00	9,999.00	-	-
Advertising	350.00	350.00	-	-
Mileage	407.68	407.68	-	-
Co Administrative Services	6.00	6.00	-	-
Employee Bond Premium	96.80	96.80	-	-
General Liability Insurance	2,059.34	2,059.34	-	-
Rent Expense	136.60	-	-	136.60
Total Expenditures	\$ 2,810,855.69	\$ 329,887.31	\$ 502,076.80	\$ 1,147,892.71
Cost Adjustments:				
Property Tax Revenue	(3,103,367.00)	(3,103,367.00)	-	-
Federal Grants Other	(4,360.00)	-	-	(4,360.00)
Other Insurance Recoveries	(2,634.64)	-	-	(2,634.64)
Rebates	(4,121.67)	-	-	(4,121.67)
CAP Mach & Equipment	13,392.36	-	-	13,392.36
CAP SBITA	(666.45)	-	-	(666.45)

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Help Desk & Infrastructure Support	General IT Support
Total Cost Adjustments	\$ (3,101,757.40)	\$ (3,103,367.00)	\$ -	\$ 1,609.60
General & Administrative Allocation	-	(329,887.31)	136,568.22	86,651.86
Disallowed / Capitalized	3,090,641.09	3,103,367.00	-	(12,725.91)
Incoming Costs				
1st Allocation				
Building Depreciation	77,083.80	-	15,599.55	35,665.08
Equipment Depreciation	402,824.18	-	-	234,229.87
Audit and Consulting Services	1,316.84	-	266.49	609.27
Insurance/Risk Management	0.51	-	0.10	0.24
County Treasurer	771.65	-	156.16	357.03
County Administrator	6,099.54	-	1,234.37	2,822.13
Human Resources	7,284.82	-	1,474.24	3,370.54
Facilities	93,526.94	-	18,927.17	43,272.98
Total 1st Allocation	588,908.28	-	37,658.08	320,327.13
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	\$ 3,388,647.66	\$ -	\$ 676,303.10	\$ 1,543,755.40
2nd Allocation				
Building Depreciation	19.80	-	4.01	9.16
Equipment Depreciation	26.18	-	-	15.22
Audit and Consulting Services	349.38	-	70.70	161.65
Insurance/Risk Management	61.46	-	12.44	28.44
County Treasurer	103.02	-	20.85	47.66
County Administrator	893.04	-	180.73	413.19
Human Resources	2,983.36	-	603.75	1,380.34
Facilities	1,603.91	-	324.58	742.09
Information Technology	90,853.26	-	18,386.09	42,035.92
Finance Department	6,664.83	-	1,348.77	3,083.68
Corporation Counsel	5,795.61	-	1,172.86	2,681.51
Clerk of Courts	-	-	-	-

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Help Desk & Infrastructure Support	General IT Support
Family Court Commissioner	-	-	-	-
Sheriff's Office	2,181.32	-	441.44	1,009.25
Total 2nd Allocation	111,535.16	-	22,566.22	51,608.12
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	\$ 111,535.16	\$ -	\$ 22,566.22	\$ 51,608.12
Total Incoming Costs	700,443.44	-	60,224.30	371,935.25
Total Allocated Cost	\$ 3,500,182.82	\$ -	\$ 698,869.32	\$ 1,595,363.52

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Tyler Munis Support	Kronos/UKG Support	Tele- communications Support	Department Specific
Expenditures:				
Salaries & Wages	\$ -	\$ -	\$ 103,133.28	\$ 186,701.07
Fringe Benefits	-	-	36,407.28	65,907.72
Drug Alcohol Test Fee	-	-	-	-
Data Processing Services	-	-	-	-
Utility Marking	-	-	-	-
Professional Services	-	-	-	-
Phone	-	-	3,869.56	-
Internet	-	-	-	-
Build Equip Maint Service	-	-	-	-
Computer Maint License Repair	75,693.63	320,730.13	30,997.81	-
Postage Parcel Delivery	-	-	-	-
Printing and Duplication	-	-	-	-
Purchased Services	-	-	-	-
Contractual Services	-	-	-	-
Consultant	-	2,306.25	-	-
Office Supplies & Small Equipment	-	-	-	-
Computer Equipment	-	-	5,252.13	-
Membership Dues	-	-	-	-
Conference Registration Fees	-	-	-	-
Education and Training	-	-	-	-
Advertising	-	-	-	-
Mileage	-	-	-	-
Co Administrative Services	-	-	-	-
Employee Bond Premium	-	-	-	-
General Liability Insurance	-	-	-	-
Rent Expense	-	-	-	-
Total Expenditures	\$ 75,693.63	\$ 323,036.38	\$ 179,660.06	\$ 252,608.79
Cost Adjustments:				
Property Tax Revenue	-	-	-	-
Federal Grants Other	-	-	-	-
Other Insurance Recoveries	-	-	-	-
Rebates	-	-	-	-
CAP Mach & Equipment	-	-	-	-
CAP SBITA	-	-	-	-

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Tyler Munis Support	Kronos/UKG Support	Tele- communications Support	Department Specific
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	-	-	37,955.96	68,711.27
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	2,351.80	10,036.75	5,582.05	7,848.57
Equipment Depreciation	130,594.31	38,000.00	-	-
Audit and Consulting Services	40.18	171.46	95.36	134.08
Insurance/Risk Management	0.02	0.07	0.04	0.05
County Treasurer	23.54	100.47	55.88	78.57
County Administrator	186.10	794.20	441.70	621.05
Human Resources	222.26	948.53	527.53	741.73
Facilities	2,853.48	12,177.75	6,772.78	9,522.78
Total 1st Allocation	136,271.68	62,229.22	13,475.34	18,946.83
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	\$ 211,965.31	\$ 385,265.60	\$ 231,091.35	\$ 340,266.89
2nd Allocation				
Building Depreciation	0.60	2.58	1.43	2.02
Equipment Depreciation	8.49	2.47	-	-
Audit and Consulting Services	10.66	45.49	25.30	35.57
Insurance/Risk Management	1.88	8.00	4.45	6.26
County Treasurer	3.14	13.41	7.46	10.49
County Administrator	27.25	116.28	64.67	90.93
Human Resources	91.02	388.45	216.04	303.76
Facilities	48.93	208.84	116.15	163.31
Information Technology	2,771.91	11,829.62	6,579.17	9,250.55
Finance Department	203.34	867.80	482.64	678.60
Corporation Counsel	176.82	754.62	419.69	590.10
Clerk of Courts	-	-	-	-

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Tyler Munis Support	Kronos/UKG Support	Tele- communications Support	Department Specific
Family Court Commissioner Sheriff's Office	- 66.55	- 284.02	- 157.96	- 222.10
Total 2nd Allocation	3,410.59	14,521.58	8,074.96	11,353.69
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	\$ 3,410.59	\$ 14,521.58	\$ 8,074.96	\$ 11,353.69
Total Incoming Costs	139,682.28	76,750.80	21,550.29	30,300.52
Total Allocated Cost	\$ 215,375.91	\$ 399,787.18	\$ 239,166.31	\$ 351,620.58

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Help Desk & Infrastructure Support

Total 1st Tier Allocation \$ 676,303.10
Total 2nd Tier Allocation 22,566.22

Total Allocated Cost \$ 698,869.32

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	6	0.56%	3,753.76	-	3,753.76	-	3,753.76
County Administrator	2	0.19%	1,251.25	-	1,251.25	-	1,251.25
Human Resources	7	0.65%	4,379.39	-	4,379.39	-	4,379.39
Facilities	24	2.22%	15,015.06	-	15,015.06	-	15,015.06
Information Technology	13	1.20%	8,133.15	-	8,133.15	-	8,133.15
Finance Department	8	0.74%	5,005.02	-	5,005.02	-	5,005.02
Corporation Counsel	8	0.74%	5,005.02	-	5,005.02	176.82	5,181.83
Clerk of Courts	13	1.20%	8,133.15	-	8,133.15	287.33	8,420.48
Sheriff's Office	61	5.64%	38,163.26	-	38,163.26	1,348.23	39,511.49
Child Support	10	0.93%	6,256.27	-	6,256.27	221.02	6,477.29
Health & Human Services	166	15.36%	103,854.13	-	103,854.13	3,668.94	107,523.07
Clearview	375	34.69%	234,610.24	-	234,610.24	8,288.28	242,898.51
County Clerk	4	0.37%	2,502.51	-	2,502.51	88.41	2,590.92
Veterans Service	2	0.19%	1,251.25	-	1,251.25	44.20	1,295.46
Courts & Judicial	10	0.93%	6,256.27	-	6,256.27	221.02	6,477.29
Family Court Services	4	0.37%	2,502.51	-	2,502.51	88.41	2,590.92
District Attorney/Victim Witness	3	0.28%	1,876.88	-	1,876.88	66.31	1,943.19
Jail	145	13.41%	90,715.96	-	90,715.96	3,204.80	93,920.76
Patrol Services	45	4.16%	28,153.23	-	28,153.23	994.59	29,147.82
Medical Examiner	8	0.74%	5,005.02	-	5,005.02	176.82	5,181.83
Emergency Management	4	0.37%	2,502.51	-	2,502.51	88.41	2,590.92
Highway	76	7.03%	47,547.67	-	47,547.67	1,679.76	49,227.43
Land Resources & Parks	24	2.22%	15,015.06	-	15,015.06	530.45	15,545.50
Register of Deeds	10	0.93%	6,256.27	-	6,256.27	221.02	6,477.29
Land & Water Conservation	6	0.56%	3,753.76	-	3,753.76	132.61	3,886.38
UW Extension	12	1.11%	7,507.53	-	7,507.53	265.22	7,772.75
County Board	35	3.24%	21,896.96	-	21,896.96	773.57	22,670.53
Total	1,081	100.00%	\$ 676,303.10	\$ -	\$ 676,303.10	\$ 22,566.22	\$ 698,869.32

Allocation Basis: Total Number of Active Directory Users by Department During 2025

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: General IT Support

Total 1st Tier Allocation \$ 1,543,755.40
Total 2nd Tier Allocation 51,608.12

Total Allocated Cost \$ 1,595,363.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	14	1.08%	16,689.25	-	16,689.25	-	16,689.25
County Administrator	4	0.31%	4,768.36	-	4,768.36	-	4,768.36
Human Resources	11	0.85%	13,112.98	-	13,112.98	-	13,112.98
Facilities	35	2.70%	41,723.12	-	41,723.12	-	41,723.12
Information Technology	47	3.63%	56,028.19	-	56,028.19	-	56,028.19
Finance Department	8	0.62%	9,536.71	-	9,536.71	-	9,536.71
Corporation Counsel	15	1.16%	17,881.34	-	17,881.34	658.27	18,539.60
Clerk of Courts	3	0.23%	3,576.27	-	3,576.27	131.65	3,707.92
Sheriff's Office	91	7.03%	108,480.11	-	108,480.11	3,993.49	112,473.59
Child Support	21	1.62%	25,033.87	-	25,033.87	921.57	25,955.44
Health & Human Services	349	26.95%	416,039.10	-	416,039.10	15,315.67	431,354.77
Clearview	205	15.83%	244,378.27	-	244,378.27	8,996.31	253,374.58
County Clerk	6	0.46%	7,152.53	-	7,152.53	263.31	7,415.84
Veterans Service	8	0.62%	9,536.71	-	9,536.71	351.08	9,887.79
Courts & Judicial	25	1.93%	29,802.23	-	29,802.23	1,097.11	30,899.34
Family Court Services	5	0.39%	5,960.45	-	5,960.45	219.42	6,179.87
District Attorney/Victim Witness	7	0.54%	8,344.62	-	8,344.62	307.19	8,651.81
Jail	111	8.57%	132,321.89	-	132,321.89	4,871.17	137,193.07
Patrol Services	100	7.72%	119,208.91	-	119,208.91	4,388.45	123,597.36
Medical Examiner	13	1.00%	15,497.16	-	15,497.16	570.50	16,067.66
Emergency Management	13	1.00%	15,497.16	-	15,497.16	570.50	16,067.66
Highway	72	5.56%	85,830.42	-	85,830.42	3,159.68	88,990.10
Land Resources & Parks	67	5.17%	79,869.97	-	79,869.97	2,940.26	82,810.23
Register of Deeds	11	0.85%	13,112.98	-	13,112.98	482.73	13,595.71
Land & Water Conservation	9	0.69%	10,728.80	-	10,728.80	394.96	11,123.76
UW Extension	11	0.85%	13,112.98	-	13,112.98	482.73	13,595.71
County Board	34	2.63%	40,531.03	-	40,531.03	1,492.07	42,023.10
Total	1,295	100.00%	\$ 1,543,755.40	\$ -	\$ 1,543,755.40	\$ 51,608.12	\$ 1,595,363.52

Allocation Basis: Total Number of Computer Devices, Cellular Devices and Printer/Copiers by Department in 2025

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Tyler Munis Support

Total 1st Tier Allocation \$ 211,965.31
Total 2nd Tier Allocation 3,410.59

Total Allocated Cost \$ 215,375.91

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	4	2.09%	4,439.06	-	4,439.06	-	4,439.06
County Administrator	2	1.05%	2,219.53	-	2,219.53	-	2,219.53
Human Resources	6	3.14%	6,658.60	-	6,658.60	-	6,658.60
Facilities	18	9.42%	19,975.79	-	19,975.79	-	19,975.79
Information Technology	10	5.24%	11,097.66	-	11,097.66	-	11,097.66
Finance Department	6	3.14%	6,658.60	-	6,658.60	135.52	6,794.12
Corporation Counsel	6	3.14%	6,658.60	-	6,658.60	135.52	6,794.12
Clerk of Courts	3	1.57%	3,329.30	-	3,329.30	67.76	3,397.06
Sheriff's Office	15	7.85%	16,646.49	-	16,646.49	338.80	16,985.29
Child Support	5	2.62%	5,548.83	-	5,548.83	112.93	5,661.76
Health & Human Services	31	16.23%	34,402.75	-	34,402.75	700.19	35,102.94
Clearview	19	9.95%	21,085.55	-	21,085.55	429.15	21,514.70
County Clerk	3	1.57%	3,329.30	-	3,329.30	67.76	3,397.06
Veterans Service	1	0.52%	1,109.77	-	1,109.77	22.59	1,132.35
Courts & Judicial	4	2.09%	4,439.06	-	4,439.06	90.35	4,529.41
Family Court Services	2	1.05%	2,219.53	-	2,219.53	45.17	2,264.71
District Attorney/Victim Witness	5	2.62%	5,548.83	-	5,548.83	112.93	5,661.76
Jail	6	3.14%	6,658.60	-	6,658.60	135.52	6,794.12
Patrol Services	6	3.14%	6,658.60	-	6,658.60	135.52	6,794.12
Medical Examiner	3	1.57%	3,329.30	-	3,329.30	67.76	3,397.06
Emergency Management	2	1.05%	2,219.53	-	2,219.53	45.17	2,264.71
Highway	10	5.24%	11,097.66	-	11,097.66	225.87	11,323.53
Land Resources & Parks	12	6.28%	13,317.19	-	13,317.19	271.04	13,588.23
Register of Deeds	4	2.09%	4,439.06	-	4,439.06	90.35	4,529.41
Land & Water Conservation	5	2.62%	5,548.83	-	5,548.83	112.93	5,661.76
UW Extension	2	1.05%	2,219.53	-	2,219.53	45.17	2,264.71
County Board	1	0.52%	1,109.77	-	1,109.77	22.59	1,132.35
Total	191	100.00%	211,965.31	-	211,965.31	3,410.59	215,375.91

Allocation Basis: Number of MUNIS User Licenses by Department During 2025

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Kronos/UKG Support

Total 1st Tier Allocation \$ 385,265.60
Total 2nd Tier Allocation 14,521.58

Total Allocated Cost \$ 399,787.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	4	0.39%	1,512.33	-	1,512.33	-	1,512.33
County Administrator	2	0.20%	756.16	-	756.16	-	756.16
Human Resources	6	0.59%	2,268.49	-	2,268.49	-	2,268.49
Facilities	22	2.16%	8,317.80	-	8,317.80	-	8,317.80
Information Technology	13	1.28%	4,915.07	-	4,915.07	-	4,915.07
Finance Department	7	0.69%	2,646.57	-	2,646.57	-	2,646.57
Corporation Counsel	7	0.69%	2,646.57	-	2,646.57	105.34	2,751.91
Clerk of Courts	13	1.28%	4,915.07	-	4,915.07	195.63	5,110.69
Sheriff's Office	54	5.30%	20,416.43	-	20,416.43	812.61	21,229.04
Child Support	9	0.88%	3,402.74	-	3,402.74	135.43	3,538.17
Health & Human Services	178	17.47%	67,298.60	-	67,298.60	2,678.59	69,977.20
Clearview	309	30.32%	116,827.35	-	116,827.35	4,649.92	121,477.27
County Clerk	3	0.29%	1,134.25	-	1,134.25	45.14	1,179.39
Veterans Service	3	0.29%	1,134.25	-	1,134.25	45.14	1,179.39
Courts & Judicial	22	2.16%	8,317.80	-	8,317.80	331.06	8,648.87
Family Court Services	3	0.29%	1,134.25	-	1,134.25	45.14	1,179.39
District Attorney/Victim Witness	11	1.08%	4,158.90	-	4,158.90	165.53	4,324.43
Jail	97	9.52%	36,673.96	-	36,673.96	1,459.68	38,133.64
Patrol Services	49	4.81%	18,526.02	-	18,526.02	737.37	19,263.39
Medical Examiner	6	0.59%	2,268.49	-	2,268.49	90.29	2,358.78
Emergency Management	16	1.57%	6,049.31	-	6,049.31	240.77	6,290.09
Highway	73	7.16%	27,599.99	-	27,599.99	1,098.52	28,698.51
Land Resources & Parks	23	2.26%	8,695.89	-	8,695.89	346.11	9,042.00
Register of Deeds	4	0.39%	1,512.33	-	1,512.33	60.19	1,572.52
Land & Water Conservation	6	0.59%	2,268.49	-	2,268.49	90.29	2,358.78
UW Extension	2	0.20%	756.16	-	756.16	30.10	786.26
County Library System	1	0.10%	378.08	-	378.08	15.05	393.13
County Board	76	7.46%	28,734.24	-	28,734.24	1,143.67	29,877.90
Total	1,019	100.00%	\$ 385,265.60	\$ -	\$ 385,265.60	\$ 14,521.58	\$ 399,787.18

Allocation Basis: Number of HRIS User Licenses by Department During 2025

Allocation Source: County Information Technology Inventory Records

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Tele-communications Support

Total 1st Tier Allocation \$ 231,091.35
Total 2nd Tier Allocation 8,074.96

Total Allocated Cost \$ 239,166.31

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	465.73	0.23%	523.41	-	523.41	-	523.41
County Administrator	928.70	0.45%	1,043.73	-	1,043.73	-	1,043.73
Human Resources	112.99	0.05%	126.98	-	126.98	-	126.98
Facilities	5,574.72	2.71%	6,265.20	-	6,265.20	-	6,265.20
Information Technology	9,502.25	4.62%	10,679.19	-	10,679.19	-	10,679.19
Finance Department	44.22	0.02%	49.70	-	49.70	-	49.70
Corporation Counsel	1,251.10	0.61%	1,406.06	-	1,406.06	53.45	1,459.51
Clerk of Courts	975.14	0.47%	1,095.92	-	1,095.92	41.66	1,137.58
Family Court Commissioner	39.29	0.02%	44.16	-	44.16	1.68	45.84
Sheriff's Office	30,290.00	14.73%	34,041.69	-	34,041.69	1,294.17	35,335.86
Child Support	1,409.31	0.69%	1,583.87	-	1,583.87	60.21	1,644.08
Health & Human Services	57,788.72	28.10%	64,946.38	-	64,946.38	2,469.07	67,415.46
Clearview	25,323.94	12.32%	28,460.54	-	28,460.54	1,081.99	29,542.53
County Clerk	807.41	0.39%	907.42	-	907.42	34.50	941.91
Veterans Service	958.44	0.47%	1,077.15	-	1,077.15	40.95	1,118.10
Courts & Judicial	2,435.26	1.18%	2,736.89	-	2,736.89	104.05	2,840.94
Family Court Services	135.10	0.07%	151.83	-	151.83	5.77	157.61
District Attorney/Victim Witness	1,918.08	0.93%	2,155.65	-	2,155.65	81.95	2,237.60
Jail	7,003.18	3.41%	7,870.59	-	7,870.59	299.22	8,169.81
Patrol Services	34,672.34	16.86%	38,966.83	-	38,966.83	1,481.41	40,448.23
Medical Examiner	2,755.42	1.34%	3,096.70	-	3,096.70	117.73	3,214.43
Emergency Management	3,066.67	1.49%	3,446.51	-	3,446.51	131.03	3,577.53
Highway	4,680.10	2.28%	5,259.77	-	5,259.77	199.96	5,459.73
Airport	2,267.40	1.10%	2,548.24	-	2,548.24	96.88	2,645.11
Land Resources & Parks	9,332.15	4.54%	10,488.02	-	10,488.02	398.72	10,886.75
Register of Deeds	478.40	0.23%	537.65	-	537.65	20.44	558.09
Land & Water Conservation	358.43	0.17%	402.82	-	402.82	15.31	418.14
UW Extension	1,046.11	0.51%	1,175.68	-	1,175.68	44.70	1,220.38
County Board	2.45	0.00%	2.75	-	2.75	0.10	2.86
Total	205,623.05	100.00%	231,091.35	-	231,091.35	8,074.96	239,166.31

Allocation Basis: Phone Charges by Department During 2025

Allocation Source: Information Technology and Finance Department Records and Reports

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Department Specific

Total 1st Tier Allocation \$ 340,266.89
Total 2nd Tier Allocation 11,353.69

Total Allocated Cost \$ 351,620.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	152,779.45	60.87%	207,105.77	-	207,105.77	-	207,105.77
Facilities	35,438.15	14.12%	48,039.48	-	48,039.48	-	48,039.48
Sheriff's Office	29,996.12	11.95%	40,662.34	-	40,662.34	5,423.62	46,085.96
Clearview	32,797.09	13.07%	44,459.30	-	44,459.30	5,930.07	50,389.36
Total	251,010.81	100.00%	340,266.89	-	340,266.89	11,353.69	351,620.58

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports and Completed 2025 Personnel Activity Reports

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	Help Desk & Infrastructure Support	General IT Support	Tyler Munis Support	Kronos/UKG Support
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	-	-	-	-	-
Insurance/Risk Management	-	-	-	-	-
County Treasurer	26,917.82	3,753.76	16,689.25	4,439.06	1,512.33
County Administrator	10,039.04	1,251.25	4,768.36	2,219.53	756.16
Human Resources	233,652.22	4,379.39	13,112.98	6,658.60	2,268.49
Facilities	139,336.45	15,015.06	41,723.12	19,975.79	8,317.80
Information Technology	90,853.26	8,133.15	56,028.19	11,097.66	4,915.07
Finance Department	24,032.12	5,005.02	9,536.71	6,794.12	2,646.57
Corporation Counsel	34,726.98	5,181.83	18,539.60	6,794.12	2,751.91
Clerk of Courts	21,773.74	8,420.48	3,707.92	3,397.06	5,110.69
Family Court Commissioner	45.84	-	-	-	-
Sheriff's Office	271,621.24	39,511.49	112,473.59	16,985.29	21,229.04
Child Support	43,276.76	6,477.29	25,955.44	5,661.76	3,538.17
Health & Human Services	711,373.44	107,523.07	431,354.77	35,102.94	69,977.20
Clearview	719,196.96	242,898.51	253,374.58	21,514.70	121,477.27
County Clerk	15,525.12	2,590.92	7,415.84	3,397.06	1,179.39
Veterans Service	14,613.09	1,295.46	9,887.79	1,132.35	1,179.39
Courts & Judicial	53,395.85	6,477.29	30,899.34	4,529.41	8,648.87
Register in Probate	-	-	-	-	-
Family Court Services	12,372.49	2,590.92	6,179.87	2,264.71	1,179.39
District Attorney/Victim Witness	22,818.80	1,943.19	8,651.81	5,661.76	4,324.43
Jail	284,211.39	93,920.76	137,193.07	6,794.12	38,133.64
Patrol Services	219,250.91	29,147.82	123,597.36	6,794.12	19,263.39
Medical Examiner	30,219.76	5,181.83	16,067.66	3,397.06	2,358.78
Emergency Management	30,790.90	2,590.92	16,067.66	2,264.71	6,290.09
Highway	183,699.30	49,227.43	88,990.10	11,323.53	28,698.51
Airport	2,645.11	-	-	-	-
Land Resources & Parks	131,872.71	15,545.50	82,810.23	13,588.23	9,042.00
Register of Deeds	26,733.03	6,477.29	13,595.71	4,529.41	1,572.52
Land & Water Conservation	23,448.82	3,886.38	11,123.76	5,661.76	2,358.78
UW Extension	25,639.80	7,772.75	13,595.71	2,264.71	786.26
County Library System	393.13	-	-	-	393.13
Worker's Compensation	-	-	-	-	-
Health Insurance	-	-	-	-	-
Dental Insurance	-	-	-	-	-
County Board	95,706.74	22,670.53	42,023.10	1,132.35	29,877.90
All Other Departments	-	-	-	-	-
Total	\$ 3,500,182.82	\$ 698,869.32	\$ 1,595,363.52	\$ 215,375.91	\$ 399,787.18

DEPARTMENT 9
FISCAL 2025

DODGE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Tele-communications Support	Department Specific
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Audit and Consulting Services	-	-
Insurance/Risk Management	-	-
County Treasurer	523.41	-
County Administrator	1,043.73	-
Human Resources	126.98	207,105.77
Facilities	6,265.20	48,039.48
Information Technology	10,679.19	-
Finance Department	49.70	-
Corporation Counsel	1,459.51	-
Clerk of Courts	1,137.58	-
Family Court Commissioner	45.84	-
Sheriff's Office	35,335.86	46,085.96
Child Support	1,644.08	-
Health & Human Services	67,415.46	-
Clearview	29,542.53	50,389.36
County Clerk	941.91	-
Veterans Service	1,118.10	-
Courts & Judicial	2,840.94	-
Register in Probate	-	-
Family Court Services	157.61	-
District Attorney/Victim Witness	2,237.60	-
Jail	8,169.81	-
Patrol Services	40,448.23	-
Medical Examiner	3,214.43	-
Emergency Management	3,577.53	-
Highway	5,459.73	-
Airport	2,645.11	-
Land Resources & Parks	10,886.75	-
Register of Deeds	558.09	-
Land & Water Conservation	418.14	-
UW Extension	1,220.38	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	2.86	-
All Other Departments	-	-
Total	\$ 239,166.31	\$ 351,620.58

**DEPARTMENT 10
FISCAL 2025**

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 2025.
- **Payroll:** Costs associated with payroll processing are allocated to all departments based on the number of payroll checks issued during 2025.
- **Department Specific:** Costs associated with providing specialized direct support to various departments/programs have been identified and allocated based on direct effort devoted during 2025.
- **General Government:** Cost associated with the support of the County Board, its Finance Committee and other outside activities are considered unallowable and are removed from further allocation.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 10
FISCAL 2025

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
Expenditures:				
Salaries & Wages	\$ 444,733.76	\$ 49,009.66	\$ 215,473.51	\$ 103,711.91
Fringe Benefits	86,710.02	9,555.44	42,011.00	20,220.78
Drug Alcohol Test Fee	90.00	90.00	-	-
Financial Audit	31,152.64	-	29,977.64	-
Professional Services	15,921.10	200.00	5,750.00	5,900.00
Recruitment Service	545.84	545.84	-	-
Phone	44.22	44.22	-	-
Computer Maint License Repair	1,510.01	1,510.01	-	-
Postage Parcel Delivery	4,131.30	4,131.30	-	-
Purchased Services	124.12	124.12	-	-
Office Supplies & Small Equipment	1,919.10	1,919.10	-	-
Computer Equipment	3,452.11	3,452.11	-	-
Membership Dues	1,003.64	1,003.64	-	-
Conference Registration Fees	635.00	635.00	-	-
Education and Training	574.00	574.00	-	-
Advertising	325.00	325.00	-	-
Mileage	497.70	497.70	-	-
Parking Tolls	19.45	19.45	-	-
Lodging	416.00	416.00	-	-
Employee Bond Premium	32.27	32.27	-	-
General Liability Insurance	686.52	686.52	-	-
Total Expenditures	\$ 594,523.80	\$ 74,771.38	\$ 293,212.15	\$ 129,832.69
Cost Adjustments:				
Property Tax Revenue	(719,358.00)	-	-	-
Wage Garnish Fees	(843.00)	-	-	(843.00)
Charges to Local Govts	(1,000.00)	-	(1,000.00)	-
Misc Revenue	(728.98)	-	(722.78)	(5.20)
Rebates	(39.69)	(39.69)	-	-
Transfer Audit & Cost Plan to Chpt 3	(35,727.64)	-	(35,727.64)	-
Total Cost Adjustments	\$ (757,697.31)	\$ (39.69)	\$ (37,450.42)	\$ (848.20)

DEPARTMENT 10
FISCAL 2025

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	General Accounting & Financial Reporting	Payroll
General & Administrative Allocation	-	(74,731.69)	40,691.74	19,585.78
Disallowed / Capitalized	700,588.36	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	20,510.95	-	11,571.01	5,123.58
Equipment Depreciation	3,482.20	-	1,964.44	869.84
Audit and Consulting Services	1,229.34	-	693.52	307.09
Insurance/Risk Management	0.17	-	0.10	0.04
County Treasurer	753.31	-	424.97	188.17
County Administrator	11,879.02	-	6,701.41	2,967.35
Human Resources	2,399.82	-	1,353.83	599.47
Facilities	25,714.29	-	14,506.41	6,423.36
Information Technology	23,896.60	-	13,480.98	5,969.30
Total 1st Allocation	89,865.70	-	50,696.67	22,448.20
General & Administrative Allocation	-	-	-	-
Unallocated	(2,802.56)	-	-	-
Total 1st Tier Allocation	\$ 624,478.00	\$ -	\$ 347,150.14	\$ 171,018.47
2nd Allocation				
Building Depreciation	5.27	-	2.97	1.32
Equipment Depreciation	0.23	-	0.13	0.06
Audit and Consulting Services	324.82	-	183.24	81.14
Insurance/Risk Management	20.49	-	11.56	5.12
County Treasurer	101.44	-	57.22	25.34
County Administrator	1,745.91	-	984.93	436.12
Human Resources	983.59	-	554.88	245.70
Facilities	-	-	-	-
Information Technology	135.52	-	76.45	33.85
Finance Department	3,881.06	-	2,189.46	969.48
Corporation Counsel	219,683.46	17,677.06	202,006.40	-
Clerk of Courts	-	-	-	-

DEPARTMENT 10
FISCAL 2025

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	226,881.77	17,677.06	206,067.24	1,798.12
General & Administrative Allocation	-	(17,677.06)	9,972.30	4,415.68
Unallocated	(775.77)	-	-	-
Total 2nd Tier Allocation	\$ 226,106.01	\$ -	\$ 216,039.55	\$ 6,213.80
Total Incoming Costs	313,169.16	-	266,736.22	28,662.00
Total Allocated Cost	\$ 850,584.00	\$ -	\$ 563,189.68	\$ 177,232.27

DEPARTMENT 10
FISCAL 2025

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
Expenditures:		
Salaries & Wages	\$ 62,974.30	\$ 13,564.38
Fringe Benefits	12,278.14	2,644.66
Drug Alcohol Test Fee	-	-
Financial Audit	1,175.00	-
Professional Services	4,071.10	-
Recruitment Service	-	-
Phone	-	-
Computer Maint License Repair	-	-
Postage Parcel Delivery	-	-
Purchased Services	-	-
Office Supplies & Small Equipment	-	-
Computer Equipment	-	-
Membership Dues	-	-
Conference Registration Fees	-	-
Education and Training	-	-
Advertising	-	-
Mileage	-	-
Parking Tolls	-	-
Lodging	-	-
Employee Bond Premium	-	-
General Liability Insurance	-	-
Total Expenditures	\$ 80,498.54	\$ 16,209.04
Cost Adjustments:		
Property Tax Revenue	-	(719,358.00)
Wage Garnish Fees	-	-
Charges to Local Govts	-	-
Misc Revenue	-	(1.00)
Rebates	-	-
Transfer Audit & Cost Plan to Chpt 3	-	-
Total Cost Adjustments	\$ -	\$ (719,359.00)

DEPARTMENT 10
FISCAL 2025

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Department Specific	General Government
General & Administrative Allocation	11,892.57	2,561.61
Disallowed / Capitalized	-	700,588.36
Incoming Costs		
1st Allocation		
Building Depreciation	3,176.71	639.66
Equipment Depreciation	539.32	108.60
Audit and Consulting Services	190.40	38.34
Insurance/Risk Management	0.03	0.01
County Treasurer	116.67	23.49
County Administrator	1,839.81	370.46
Human Resources	371.68	74.84
Facilities	3,982.59	801.93
Information Technology	3,701.07	745.24
Total 1st Allocation	13,918.28	2,802.56
General & Administrative Allocation	-	-
Unallocated	-	(2,802.56)
Total 1st Tier Allocation	\$ 106,309.38	\$ -
2nd Allocation		
Building Depreciation	0.82	0.16
Equipment Depreciation	0.04	0.01
Audit and Consulting Services	50.31	10.13
Insurance/Risk Management	3.17	0.64
County Treasurer	15.71	3.16
County Administrator	270.40	54.45
Human Resources	152.34	30.67
Facilities	-	-
Information Technology	20.99	4.23
Finance Department	601.09	121.04
Corporation Counsel	-	-
Clerk of Courts	-	-

DEPARTMENT 10
FISCAL 2025

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	1,114.86	224.49
General & Administrative Allocation	2,737.80	551.28
Unallocated	-	(775.77)
Total 2nd Tier Allocation	\$ 3,852.66	\$ -
Total Incoming Costs	17,770.94	-
Total Allocated Cost	\$ 110,162.05	\$ -

DEPARTMENT 10

FISCAL 2025

DODGE COUNTY, WISCONSIN

FINANCE DEPARTMENT

FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: General Accounting & Financial Reporting

Total 1st Tier Allocation \$ 347,150.14
Total 2nd Tier Allocation 216,039.55
Total Allocated Cost \$ 563,189.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	8	0.01%	20.59	-	20.59	-	20.59
Insurance/Risk Management	109	0.08%	280.56	-	280.56	-	280.56
County Treasurer	1,326	0.98%	3,413.05	-	3,413.05	-	3,413.05
County Administrator	503	0.37%	1,294.69	-	1,294.69	-	1,294.69
Human Resources	955	0.71%	2,458.11	-	2,458.11	-	2,458.11
Facilities	3,137	2.33%	8,074.46	-	8,074.46	-	8,074.46
Information Technology	1,185	0.88%	3,050.12	-	3,050.12	-	3,050.12
Finance Department	1,158	0.86%	2,980.62	-	2,980.62	-	2,980.62
Corporation Counsel	765	0.57%	1,969.07	-	1,969.07	1,306.59	3,275.65
Clerk of Courts	3,039	2.25%	7,822.21	-	7,822.21	5,190.48	13,012.69
Family Court Commissioner	290	0.22%	746.44	-	746.44	495.31	1,241.75
Sheriff's Office	4,612	3.42%	11,871.02	-	11,871.02	7,877.10	19,748.12
Child Support	1,206	0.89%	3,104.17	-	3,104.17	2,059.80	5,163.97
Health & Human Services	35,233	26.12%	90,687.70	-	90,687.70	60,176.47	150,864.17
Clearview	32,269	23.93%	83,058.54	-	83,058.54	55,114.08	138,172.62
County Clerk	1,432	1.06%	3,685.88	-	3,685.88	2,445.80	6,131.68
Veterans Service	380	0.28%	978.10	-	978.10	649.02	1,627.12
Courts & Judicial	1,746	1.29%	4,494.10	-	4,494.10	2,982.09	7,476.20
Register in Probate	363	0.27%	934.34	-	934.34	619.99	1,554.33
Family Court Services	858	0.64%	2,208.44	-	2,208.44	1,465.43	3,673.87
District Attorney/Victim Witness	1,415	1.05%	3,642.13	-	3,642.13	2,416.76	6,058.89
Jail	4,501	3.34%	11,585.31	-	11,585.31	7,687.52	19,272.83
Patrol Services	3,184	2.36%	8,195.43	-	8,195.43	5,438.14	13,633.57
Medical Examiner	803	0.60%	2,066.88	-	2,066.88	1,371.49	3,438.37
Emergency Management	1,382	1.02%	3,557.19	-	3,557.19	2,360.40	5,917.59
Highway	14,022	10.40%	36,091.82	-	36,091.82	23,948.98	60,040.80
Airport	506	0.38%	1,302.41	-	1,302.41	864.23	2,166.64
Land Resources & Parks	7,262	5.38%	18,691.97	-	18,691.97	12,403.19	31,095.15
Register of Deeds	2,636	1.95%	6,784.91	-	6,784.91	4,502.18	11,287.09
Land & Water Conservation	1,556	1.15%	4,005.05	-	4,005.05	2,657.58	6,662.64
UW Extension	746	0.55%	1,920.16	-	1,920.16	1,274.14	3,194.30
County Library System	82	0.06%	211.06	-	211.06	140.05	351.12
Worker's Compensation	370	0.27%	952.36	-	952.36	631.94	1,584.30
Dental Insurance	439	0.33%	1,129.96	-	1,129.96	749.79	1,879.75
County Board	1,055	0.78%	2,715.51	-	2,715.51	1,801.90	4,517.40
All Other Departments	4,338	3.22%	11,165.76	-	11,165.76	7,409.12	18,574.88
Total	134,871	100.00%	\$ 347,150.14	\$ -	\$ 347,150.14	\$ 216,039.55	\$ 563,189.68

Allocation Basis: Total Number of Payroll, Receipt, and Accounting Transactions Processed by Department During 2025

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2025

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 171,018.47
Total 2nd Tier Allocation 6,213.80

Total Allocated Cost \$ 177,232.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	92	0.35%	595.97	-	595.97	-	595.97
County Administrator	162	0.61%	1,049.43	-	1,049.43	-	1,049.43
Human Resources	162	0.61%	1,049.43	-	1,049.43	-	1,049.43
Facilities	623	2.36%	4,035.78	-	4,035.78	-	4,035.78
Information Technology	323	1.22%	2,092.39	-	2,092.39	-	2,092.39
Finance Department	139	0.53%	900.44	-	900.44	-	900.44
Corporation Counsel	254	0.96%	1,645.41	-	1,645.41	63.39	1,708.79
Clerk of Courts	439	1.66%	2,843.83	-	2,843.83	109.56	2,953.39
Family Court Commissioner	23	0.09%	148.99	-	148.99	5.74	154.73
Sheriff's Office	1,339	5.07%	8,674.01	-	8,674.01	334.16	9,008.17
Child Support	346	1.31%	2,241.38	-	2,241.38	86.35	2,327.73
Health & Human Services	4,480	16.97%	29,021.32	-	29,021.32	1,118.03	30,139.35
Clearview	8,452	32.02%	54,751.82	-	54,751.82	2,109.28	56,861.11
County Clerk	69	0.26%	446.98	-	446.98	17.22	464.20
Veterans Service	46	0.17%	297.99	-	297.99	11.48	309.47
Courts & Judicial	323	1.22%	2,092.39	-	2,092.39	80.61	2,172.99
Register in Probate	69	0.26%	446.98	-	446.98	17.22	464.20
Family Court Services	69	0.26%	446.98	-	446.98	17.22	464.20
District Attorney/Victim Witness	277	1.05%	1,794.40	-	1,794.40	69.13	1,863.53
Jail	2,933	11.11%	18,999.89	-	18,999.89	731.96	19,731.85
Patrol Services	1,247	4.72%	8,078.03	-	8,078.03	311.20	8,389.23
Medical Examiner	208	0.79%	1,347.42	-	1,347.42	51.91	1,399.33
Emergency Management	416	1.58%	2,694.84	-	2,694.84	103.82	2,798.65
Highway	2,101	7.96%	13,610.22	-	13,610.22	524.33	14,134.55
Land Resources & Parks	577	2.19%	3,737.79	-	3,737.79	144.00	3,881.79
Register of Deeds	139	0.53%	900.44	-	900.44	34.69	935.13
Land & Water Conservation	162	0.61%	1,049.43	-	1,049.43	40.43	1,089.86
UW Extension	69	0.26%	446.98	-	446.98	17.22	464.20
Worker's Compensation	23	0.09%	148.99	-	148.99	5.74	154.73
Dental Insurance	46	0.17%	297.99	-	297.99	11.48	309.47
County Board	792	3.00%	5,130.55	-	5,130.55	197.65	5,328.21
Total	26,400	100.00%	\$ 171,018.47	\$ -	\$ 171,018.47	\$ 6,213.80	\$ 177,232.27

Allocation Basis: Total Payroll Advices Processed by Department During 2025

Allocation Source: County Financial Records and Reports

DEPARTMENT 10
FISCAL 2025

DODGE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Department Specific

Total 1st Tier Allocation \$ 106,309.38
Total 2nd Tier Allocation 3,852.66

Total Allocated Cost \$ 110,162.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Audit and Consulting Services	15,598.31	19.01%	20,209.10	-	20,209.10	-	20,209.10
Information Technology	1,175.00	1.43%	1,522.32	-	1,522.32	-	1,522.32
Sheriff's Office	22,721.75	27.69%	29,438.20	-	29,438.20	1,340.96	30,779.16
Child Support	1,640.34	2.00%	2,125.22	-	2,125.22	96.81	2,222.02
Health & Human Services	287.79	0.35%	372.86	-	372.86	16.98	389.84
Veterans Service	162.71	0.20%	210.81	-	210.81	9.60	220.41
Highway	40,468.55	49.32%	52,430.88	(601.56)	51,829.32	2,388.31	54,217.63
Total	82,054.45	100.00%	\$ 106,309.38	\$ (601.56)	\$ 105,707.82	\$ 3,852.66	\$ 109,560.49

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Completed 2025 Personnel Activity Reports and County Financial Records & Reports

DEPARTMENT 10
FISCAL 2025

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	20,229.69	20.59	-	20,209.10
Insurance/Risk Management	280.56	280.56	-	-
County Treasurer	4,009.02	3,413.05	595.97	-
County Administrator	2,344.12	1,294.69	1,049.43	-
Human Resources	3,507.55	2,458.11	1,049.43	-
Facilities	12,110.23	8,074.46	4,035.78	-
Information Technology	6,664.83	3,050.12	2,092.39	1,522.32
Finance Department	3,881.06	2,980.62	900.44	-
Corporation Counsel	4,984.45	3,275.65	1,708.79	-
Clerk of Courts	15,966.08	13,012.69	2,953.39	-
Family Court Commissioner	1,396.48	1,241.75	154.73	-
Sheriff's Office	59,535.44	19,748.12	9,008.17	30,779.16
Child Support	9,713.72	5,163.97	2,327.73	2,222.02
Health & Human Services	181,393.36	150,864.17	30,139.35	389.84
Clearview	195,033.72	138,172.62	56,861.11	-
County Clerk	6,595.88	6,131.68	464.20	-
Veterans Service	2,157.00	1,627.12	309.47	220.41
Courts & Judicial	9,649.19	7,476.20	2,172.99	-
Register in Probate	2,018.53	1,554.33	464.20	-
Family Court Services	4,138.07	3,673.87	464.20	-
District Attorney/Victim Witness	7,922.41	6,058.89	1,863.53	-
Jail	39,004.68	19,272.83	19,731.85	-
Patrol Services	22,022.80	13,633.57	8,389.23	-
Medical Examiner	4,837.69	3,438.37	1,399.33	-
Emergency Management	8,716.24	5,917.59	2,798.65	-
Highway	128,392.97	60,040.80	14,134.55	54,217.63
Airport	2,166.64	2,166.64	-	-
Land Resources & Parks	34,976.94	31,095.15	3,881.79	-
Register of Deeds	12,222.21	11,287.09	935.13	-
Land & Water Conservation	7,752.50	6,662.64	1,089.86	-
UW Extension	3,658.50	3,194.30	464.20	-
County Library System	351.12	351.12	-	-
Worker's Compensation	1,739.04	1,584.30	154.73	-
Health Insurance	-	-	-	-
Dental Insurance	2,189.22	1,879.75	309.47	-
County Board	9,845.61	4,517.40	5,328.21	-
All Other Departments	18,574.88	18,574.88	-	-
Total	\$ 849,982.44	\$ 563,189.68	\$ 177,232.27	\$ 109,560.49

**DEPARTMENT 11
FISCAL 2025**

DODGE COUNTY, WISCONSIN

CORPORATION COUNSEL

NATURE AND EXTENT OF SERVICES

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

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

- **Legal Services and Support:** Costs associated with legal advice and related services provided to the County Board and departments are allocated based on a time/effort analysis of staff. Related personnel costs expended by benefiting departments during 2025 form the basis for allocation.
- **Child Support:** Costs associated with support to the Child Support Program have been identified based on information provided by the monthly Child Support expenditure reports. Amounts previously direct billed have been appropriately offset against allocated costs.
- **Department Specific:** The County retained outside counsel for specific legal issues. Related costs have been allocated to benefiting departments based on 2025 activity.
- **General Government:** Services of a General Governmental nature have been appropriately excluded from further allocation.

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 11
FISCAL 2025

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	Child Support
Expenditures:				
Salaries & Wages	\$ 732,914.75	\$ -	\$ 716,651.24	\$ 16,263.51
Fringe Benefits	188,716.69	-	184,529.03	4,187.66
Drug Alcohol Test Fee	29.00	29.00	-	-
Legal Services	1,681.93	-	-	-
Computer Time Share	2,686.93	2,686.93	-	-
Professional Services	3,476.54	600.00	-	-
Phone	1,251.10	1,251.10	-	-
Computer Maint License Repair	7,511.65	7,511.65	-	-
Postage Parcel Delivery	3,727.25	3,727.25	-	-
Printing & Duplication	615.50	615.50	-	-
Purchased Services	124.21	124.21	-	-
Office Supplies & Small Equipment	3,470.41	3,470.41	-	-
Computer Equipment	199.97	199.97	-	-
Membership Dues	1,414.00	1,414.00	-	-
Conference Registration Fees	1,681.00	1,681.00	-	-
Newspapers Periodicals Books	851.51	851.51	-	-
License & Certification	1,193.00	1,193.00	-	-
Mileage	2,101.40	2,101.40	-	-
Parking Tolls	34.00	34.00	-	-
Meals	107.88	107.88	-	-
Lodging	434.00	434.00	-	-
Filing Fees	34.39	34.39	-	-
Recording Fees	30.00	30.00	-	-
Co Administrative Services	390.00	390.00	-	-
Employee Bond Premium	64.53	64.53	-	-
General Liability Insurance	1,372.89	1,372.89	-	-
Total Expenditures	\$ 956,114.53	\$ 29,924.62	\$ 901,180.27	\$ 20,451.17
Cost Adjustments:				
Property Tax Revenue	(890,029.00)	-	-	-
Other Public Charges	(3,512.09)	-	(3,512.09)	-
Charges to Local Govts	(4,602.35)	-	(4,602.35)	-
Rebates	(183.16)	-	(183.16)	-
Intrafund Transfer In	(12,735.60)	-	-	-

DEPARTMENT 11
FISCAL 2025

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	Child Support
Total Cost Adjustments	\$ (911,062.20)	\$ -	\$ (8,297.60)	\$ -
General & Administrative Allocation	(0.00)	(29,924.62)	29,094.35	830.27
Disallowed / Capitalized	898,206.13	-	-	
Incoming Costs				
1st Allocation				
Building Depreciation	19,801.72	-	19,252.32	549.41
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	755.35	-	734.40	20.96
Insurance/Risk Management	0.34	-	0.33	0.01
County Treasurer	587.67	-	571.37	16.31
County Administrator	4,370.56	-	4,249.30	121.26
Human Resources	4,884.80	-	4,749.27	135.53
Facilities	24,825.14	-	24,136.36	688.78
Information Technology	33,597.59	-	32,665.41	932.18
Finance Department	3,614.47	-	3,514.19	100.28
Total 1st Allocation	92,437.65	-	89,872.93	2,564.72
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	
Total 1st Tier Allocation	\$ 1,035,696.11	\$ -	\$ 1,011,849.95	\$ 23,846.15
2nd Allocation				
Building Depreciation	5.09	-	4.95	0.14
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	198.19	-	192.69	5.50
Insurance/Risk Management	40.97	-	39.84	1.14
County Treasurer	78.65	-	76.47	2.18
County Administrator	641.27	-	623.47	17.79
Human Resources	2,001.39	-	1,945.86	55.53
Facilities	3,380.96	-	3,287.15	93.81
Information Technology	1,129.40	-	1,098.06	31.34
Finance Department	1,369.98	-	1,331.97	38.01
Corporation Counsel	54,928.96	-	53,404.94	1,524.02

DEPARTMENT 11
FISCAL 2025

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Legal Services & Support	Child Support
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	63,774.85	-	62,005.39	1,769.46
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 63,774.85	\$ -	\$ 62,005.39	\$ 1,769.46
Total Incoming Costs	156,212.50	-	151,878.33	4,334.17
Total Allocated Cost	\$ 1,099,470.96	\$ -	\$ 1,073,855.35	\$ 25,615.61

DEPARTMENT 11
FISCAL 2025

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	General Government
Expenditures:	
Salaries & Wages	\$ -
Fringe Benefits	-
Drug Alcohol Test Fee	-
Legal Services	1,681.93
Computer Time Share	-
Professional Services	2,876.54
Phone	-
Computer Maint License Repair	-
Postage Parcel Delivery	-
Printing & Duplication	-
Purchased Services	-
Office Supplies & Small Equipment	-
Computer Equipment	-
Membership Dues	-
Conference Registration Fees	-
Newspapers Periodicals Books	-
License & Certification	-
Mileage	-
Parking Tolls	-
Meals	-
Lodging	-
Filing Fees	-
Recording Fees	-
Co Administrative Services	-
Employee Bond Premium	-
General Liability Insurance	-
Total Expenditures	\$ 4,558.47

Cost Adjustments:	
Property Tax Revenue	(890,029.00)
Other Public Charges	-
Charges to Local Govts	-
Rebates	-
Intrafund Transfer In	(12,735.60)

DEPARTMENT 11
FISCAL 2025

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	General Government
Total Cost Adjustments	\$ (902,764.60)
General & Administrative Allocation	-
Disallowed / Capitalized	898,206.13
Incoming Costs	
1st Allocation	
Building Depreciation	-
Equipment Depreciation	-
Audit and Consulting Services	-
Insurance/Risk Management	-
County Treasurer	-
County Administrator	-
Human Resources	-
Facilities	-
Information Technology	-
Finance Department	-
Total 1st Allocation	-
General & Administrative Allocation	-
Unallocated	-
Total 1st Tier Allocation	\$ -
2nd Allocation	
Building Depreciation	-
Equipment Depreciation	-
Audit and Consulting Services	-
Insurance/Risk Management	-
County Treasurer	-
County Administrator	-
Human Resources	-
Facilities	-
Information Technology	-
Finance Department	-
Corporation Counsel	-

DEPARTMENT 11
FISCAL 2025

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

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

DEPARTMENT 11
FISCAL 2025

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Legal Services & Support

Total 1st Tier Allocation \$ 1,011,849.95
Total 2nd Tier Allocation 62,005.39

Total Allocated Cost \$ 1,073,855.35

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Treasurer	6,877.49	1.21%	12,223.01	-	12,223.01	-	12,223.01
County Administrator	28,536.37	5.01%	50,716.21	-	50,716.21	-	50,716.21
Human Resources	4,324.48	0.76%	7,685.67	-	7,685.67	-	7,685.67
Facilities	2,162.24	0.38%	3,842.84	-	3,842.84	-	3,842.84
Information Technology	3,261.00	0.57%	5,795.61	-	5,795.61	-	5,795.61
Finance Department	123,608.78	21.71%	219,683.46	-	219,683.46	-	219,683.46
Corporation Counsel	30,906.75	5.43%	54,928.96	-	54,928.96	-	54,928.96
Clerk of Courts	755.48	0.13%	1,342.68	-	1,342.68	126.72	1,469.40
Family Court Commissioner	156.31	0.03%	277.80	-	277.80	26.22	304.02
Sheriff's Office	11,133.42	1.96%	19,786.85	-	19,786.85	1,867.49	21,654.34
Health & Human Services	210,536.80	36.98%	374,176.11	(90,062.33)	284,113.78	35,314.84	319,428.62
Clearview	5,862.28	1.03%	10,418.73	-	10,418.73	983.32	11,402.05
County Clerk	4,194.23	0.74%	7,454.19	-	7,454.19	703.53	8,157.72
Courts & Judicial	1,844.49	0.32%	3,278.12	-	3,278.12	309.39	3,587.51
Register in Probate	175.91	0.03%	312.64	-	312.64	29.51	342.14
District Attorney/Victim Witness	1,245.06	0.22%	2,212.78	-	2,212.78	208.84	2,421.62
Patrol Services	3,595.05	0.63%	6,389.30	-	6,389.30	603.02	6,992.32
Emergency Management	2,370.65	0.42%	4,213.23	-	4,213.23	397.65	4,610.88
Highway	6,148.06	1.08%	10,926.63	-	10,926.63	1,031.26	11,957.89
Land Resources & Parks	26,084.46	4.58%	46,358.56	-	46,358.56	4,375.33	50,733.89
Register of Deeds	755.48	0.13%	1,342.68	-	1,342.68	126.72	1,469.40
Land & Water Conservation	6,616.98	1.16%	11,760.01	-	11,760.01	1,109.91	12,869.93
County Library System	416.82	0.07%	740.79	-	740.79	69.92	810.71
County Board	27,119.19	4.76%	48,197.53	-	48,197.53	4,548.90	52,746.42
All Other Departments	60,647.47	10.65%	107,785.60	-	107,785.60	10,172.83	117,958.43
Total	569,335.25	100.00%	\$ 1,011,849.95	\$ (90,062.33)	\$ 921,787.62	\$ 62,005.39	\$ 983,793.02

Allocation Basis: Analysis of Legal Services Provided by Office Attorneys by Department During 2025

Allocation Source: Corporation Counsel Staff Analysis

DEPARTMENT 11
FISCAL 2025

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 23,846.15
Total 2nd Tier Allocation 1,769.46

Total Allocated Cost \$ 25,615.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	249	100.00%	23,846.15	(20,451.17)	3,394.98	1,769.46	5,164.44
Total	249	100.00%	\$ 23,846.15	\$ (20,451.17)	\$ 3,394.98	\$ 1,769.46	\$ 5,164.44

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 11
FISCAL 2025

DODGE COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Legal Services & Support	Child Support	Department Specific
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	-	-	-	-
Insurance/Risk Management	-	-	-	-
County Treasurer	12,223.01	12,223.01	-	-
County Administrator	50,716.21	50,716.21	-	-
Human Resources	7,685.67	7,685.67	-	-
Facilities	3,842.84	3,842.84	-	-
Information Technology	5,795.61	5,795.61	-	-
Finance Department	219,683.46	219,683.46	-	-
Corporation Counsel	54,928.96	54,928.96	-	-
Clerk of Courts	1,469.40	1,469.40	-	-
Family Court Commissioner	304.02	304.02	-	-
Sheriff's Office	21,654.34	21,654.34	-	-
Child Support	5,164.44	-	5,164.44	-
Health & Human Services	319,428.62	319,428.62	-	-
Clearview	11,402.05	11,402.05	-	-
County Clerk	8,157.72	8,157.72	-	-
Veterans Service	-	-	-	-
Courts & Judicial	3,587.51	3,587.51	-	-
Register in Probate	342.14	342.14	-	-
Family Court Services	-	-	-	-
District Attorney/Victim Witness	2,421.62	2,421.62	-	-
Jail	-	-	-	-
Patrol Services	6,992.32	6,992.32	-	-
Medical Examiner	-	-	-	-
Emergency Management	4,610.88	4,610.88	-	-
Highway	11,957.89	11,957.89	-	-
Airport	-	-	-	-
Land Resources & Parks	50,733.89	50,733.89	-	-
Register of Deeds	1,469.40	1,469.40	-	-
Land & Water Conservation	12,869.93	12,869.93	-	-
UW Extension	-	-	-	-
County Library System	810.71	810.71	-	-
Worker's Compensation	-	-	-	-
Health Insurance	-	-	-	-
Dental Insurance	-	-	-	-
County Board	52,746.42	52,746.42	-	-
All Other Departments	117,958.43	117,958.43	-	-
Total	\$ 988,957.46	\$ 983,793.02	\$ 5,164.44	\$ -

**DEPARTMENT 12
FISCAL 2025**

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 2025

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	\$ 709,349.04	\$ -	\$ 26,986.05	\$ 682,362.99
Fringe Benefits	263,200.66	-	10,013.05	253,187.61
Jury Compensation	22,500.00	-	-	22,500.00
Phone	975.14	975.14	-	-
Computer Maint License Repair	1,197.19	1,197.19	-	-
Banking Services	450.00	450.00	-	-
Postage Parcel Delivery	27,055.76	21,097.73	-	5,958.03
Printing and Duplication	2,440.00	2,440.00	-	-
Purchased Services	1,201.33	1,201.33	-	-
Office Supplies & Small Equipment	8,586.44	8,174.88	-	411.56
Membership Dues	125.00	125.00	-	-
Conference Registration Fees	295.00	295.00	-	-
Mileage	10,378.17	179.90	-	10,198.27
Meals	4,345.22	-	-	4,345.22
Lodging	392.00	392.00	-	-
Employee Bond Premium	96.80	96.80	-	-
General Liability Insurance	2,059.34	2,059.34	-	-
Total Expenditures	\$ 1,054,647.09	\$ 38,684.31	\$ 36,999.10	\$ 978,963.68
Cost Adjustments:				
Property Tax Revenue	(498,714.00)	-	-	(498,714.00)
Law and Ordinance Violations	(331,058.57)	-	-	(331,058.57)
Courts Fees and Costs	(239,914.81)	-	-	(239,914.81)
State Other Charges for Service	(1,637.31)	-	-	(1,637.31)
Interest Income	(63,482.56)	-	-	(63,482.56)
Misc Revenue	(166.00)	-	-	(166.00)
Rebates	(234.08)	-	-	(234.08)
Total Cost Adjustments	\$ (1,135,207.33)	\$ -	\$ -	\$ (1,135,207.33)
General & Administrative Allocation	-	(38,684.31)	1,471.68	37,212.63
Disallowed / Capitalized	119,031.02	-	-	119,031.02

DEPARTMENT 12
FISCAL 2025

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Incoming Costs				
1st Allocation				
Building Depreciation	88,406.25	-	3,219.56	85,186.69
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	1,888.54	-	68.78	1,819.77
Insurance/Risk Management	0.51	-	0.02	0.49
County Treasurer	3,472.83	-	126.47	3,346.35
County Administrator	2,225.29	-	81.04	2,144.25
Human Resources	8,608.39	-	313.50	8,294.89
Facilities	92,275.12	-	3,360.45	88,914.66
Information Technology	21,049.71	-	766.58	20,283.12
Finance Department	10,666.04	-	388.43	10,277.61
Corporation Counsel	1,342.68	-	48.90	1,293.78
Total 1st Allocation	229,935.35	-	8,373.73	221,561.61
General & Administrative Allocation	-	-	-	-
Unallocated	(221,561.61)	-	-	(221,561.61)
Total 1st Tier Allocation	\$ 46,844.52	\$ -	\$ 46,844.52	\$ 0.00
2nd Allocation				
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	13,803.58	-	502.70	13,300.88
Building Depreciation	22.71	-	0.83	21.88
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	466.23	-	16.98	449.25
Insurance/Risk Management	61.46	-	2.24	59.22
County Treasurer	470.51	-	17.14	453.38
County Administrator	325.65	-	11.86	313.79
Human Resources	3,526.79	-	128.44	3,398.36
Facilities	4,170.17	-	151.87	4,018.30
Information Technology	724.03	-	26.37	697.66
Finance Department	5,300.04	-	193.02	5,107.02

DEPARTMENT 12
FISCAL 2025

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Corporation Counsel	126.72	-	4.61	122.11
Total 2nd Allocation	28,997.90	-	1,056.04	27,941.86
General & Administrative Allocation	-	-	-	-
Unallocated	(27,941.86)	-	-	(27,941.86)
Total 2nd Tier Allocation	\$ 1,056.04	\$ -	\$ 1,056.04	\$ -
Total Incoming Costs	9,429.77	-	9,429.77	-
Total Allocated Cost	\$ 47,900.55	\$ -	\$ 47,900.55	\$ 0.00

DEPARTMENT 12
FISCAL 2025

DODGE COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 46,844.52
Total 2nd Tier Allocation 1,056.04

Total Allocated Cost \$ 47,900.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	46,844.52	(36,999.10)	9,845.42	1,056.04	10,901.45
Total	100	100.00%	\$ 46,844.52	\$ (36,999.10)	\$ 9,845.42	\$ 1,056.04	\$ 10,901.45

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 12
FISCAL 2025

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	10,901.45	10,901.45
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	-	-
Patrol Services	-	-
Medical Examiner	-	-
Emergency Management	-	-
Highway	-	-
Airport	-	-
Land Resources & Parks	-	-
Register of Deeds	-	-
Land & Water Conservation	-	-
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	-	-
All Other Departments	-	-
Total	\$ 10,901.45	\$ 10,901.45

**DEPARTMENT 13
FISCAL 2025**

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 2025

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	\$ 45,530.46	\$ -	\$ 2,033.17	\$ 43,497.29
Fringe Benefits	15,372.32	-	1,036.35	14,335.97
Phone	39.29	39.29	-	-
Postage Parcel Delivery	222.70	222.70	-	-
Membership Dues	460.00	460.00	-	-
Total Expenditures	\$ 61,624.77	\$ 721.99	\$ 3,069.52	\$ 57,833.26
Cost Adjustments:				
Property Tax Revenue	(58,735.00)	-	-	(58,735.00)
Total Cost Adjustments	\$ (58,735.00)	\$ -	\$ -	\$ (58,735.00)
General & Administrative Allocation	-	(721.99)	32.24	689.75
Disallowed / Capitalized	211.99	-	-	211.99
Incoming Costs				
1st Allocation				
Building Depreciation	14,457.45	-	728.66	13,728.79
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	343.78	-	17.33	326.45
Insurance/Risk Management	-	-	-	-
County Treasurer	50.60	-	2.55	48.05
County Administrator	536.32	-	27.03	509.29
Human Resources	457.09	-	23.04	434.05
Facilities	15,090.14	-	760.55	14,329.59
Information Technology	44.16	-	2.23	41.93
Finance Department	895.44	-	45.13	850.31
Corporation Counsel	277.80	-	14.00	263.80
Clerk of Courts	-	-	-	-
Total 1st Allocation	32,152.77	-	1,620.51	30,532.26

DEPARTMENT 13
FISCAL 2025

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
DEPARTMENTAL COSTS BY FUNCTION

Department: Family Court Commissioner

Functions:	Total	General & Administrative	Child Support	General Government
General & Administrative Allocation	-	-	-	-
Unallocated	(30,532.26)	-	-	(30,532.26)
Total 1st Tier Allocation	\$ 4,722.27	\$ -	\$ 4,722.27	\$ -
2nd Allocation				
Building Depreciation	3.71	-	0.19	3.53
Equipment Depreciation	-	-	-	-
Audit and Consulting Services	91.71	-	4.62	87.09
Insurance/Risk Management	-	-	-	-
County Treasurer	6.75	-	0.34	6.41
County Administrator	78.90	-	3.98	74.93
Human Resources	187.26	-	9.44	177.82
Facilities	681.97	-	34.37	647.59
Information Technology	1.68	-	0.08	1.59
Finance Department	501.05	-	25.25	475.79
Corporation Counsel	26.22	-	1.32	24.90
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	2,257.36	-	113.77	2,143.59
Total 2nd Allocation	3,836.61	-	193.37	3,643.25
General & Administrative Allocation	-	-	-	-
Unallocated	(3,643.25)	-	-	(3,643.25)
Total 2nd Tier Allocation	\$ 193.37	\$ -	\$ 193.37	\$ -
Total Incoming Costs	1,813.88	-	1,813.88	-
Total Allocated Cost	\$ 4,915.64	\$ -	\$ 4,915.64	\$ -

DEPARTMENT 13

FISCAL 2025

Department: Family Court Commissioner
Function: Child Support

Total 1st Tier Allocation \$ 4,722.27
Total 2nd Tier Allocation 193.37
Total Allocated Cost \$ 4,915.64

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	4,722.27	(3,069.52)	1,652.75	193.37	1,846.12
Total	100	100.00%	\$ 4,722.27	\$ (3,069.52)	\$ 1,652.75	\$ 193.37	\$ 1,846.12

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
FISCAL 2025

DODGE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
FUNCTIONAL COST ALLOCATIONS

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	1,846.12	1,846.12
Health & Human Services	-	-
Clearview	-	-
County Clerk	-	-
Veterans Service	-	-
Courts & Judicial	-	-
Register in Probate	-	-
Family Court Services	-	-
District Attorney/Victim Witness	-	-
Jail	-	-
Patrol Services	-	-
Medical Examiner	-	-
Emergency Management	-	-
Highway	-	-
Airport	-	-
Land Resources & Parks	-	-
Register of Deeds	-	-
Land & Water Conservation	-	-
UW Extension	-	-
County Library System	-	-
Worker's Compensation	-	-
Health Insurance	-	-
Dental Insurance	-	-
County Board	-	-
All Other Departments	-	-
Total	\$ 1,846.12	\$ 1,846.12

**DEPARTMENT 14
FISCAL 2025**

DODGE COUNTY, WISCONSIN

SHERIFF'S OFFICE

NATURE AND EXTENT OF SERVICES

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

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

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

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 14
FISCAL 2025

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security
Expenditures:				
Salaries & Wages	\$ 13,460,097.63	\$ 237,205.87	\$ 6,703.90	\$ 156,358.72
Fringe Benefits	4,646,290.68	105,663.26	3,534.03	14,031.71
Drug/Alcohol Test Fees	2,496.00	-	-	-
Physical Exams	23,975.00	-	-	-
Uniform Allowance	112,234.31	1,399.32	-	2,431.00
Personal Protective Equipment	75.00	-	-	-
Medical and Dental	1,900,924.70	-	-	-
Veterinarian	2,285.90	-	-	-
Professional Services	260,798.36	36,347.06	-	-
Phone	71,965.52	2,295.36	-	-
Laundry	9,989.92	-	-	-
Dietary	789,882.48	-	-	-
Build Equip Maint Service	5,704.40	-	-	-
Furniture & Furnishings	4,694.16	-	-	-
Vehicle Maintenance	221,853.58	7,515.03	-	-
Computer Maint License Repair	300,785.26	28,672.30	-	-
Postage Parcel Delivery	9,276.94	-	-	-
Printing and Duplication	2,155.68	49.39	-	-
Trainer Speaker	25,650.00	25,650.00	-	-
Purchased Services	3,338.25	370.89	-	-
Contractual Services	233,998.52	7,292.00	-	-
Office Supplies & Small Equipment	38,883.32	783.58	-	-
Computer Equipment	72,660.49	553.95	-	13,600.00
Office Equipment	2,228.08	-	-	-
Furniture & Furnishings	1,018.32	-	-	-
Membership Dues	3,771.00	1,815.00	-	-
Conference Registration Fees	8,908.37	1,473.70	-	-
Education and Training	46,090.46	2,235.00	-	-
Advertising	170.36	-	-	-
License & Certification	20.00	-	-	-
Mileage	451.14	-	-	-
Parking Tolls	216.23	-	-	-
Commercial Travel	3,724.02	-	-	-
Meals	10,862.17	30.19	-	15.05
Lodging	38,438.98	689.90	-	-
Fuel	237,614.57	6,047.32	-	-
Motor Vehicle Parts	880.00	880.00	-	-
Operating Supplies	233,918.86	3,534.61	-	1,338.99

DEPARTMENT 14
FISCAL 2025

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security
Bullet Proof Vest	22,265.28	-	-	-
Firearm Supplies	35,829.69	-	-	-
Range Fees	3,000.00	-	-	160.00
Education Supplies	1,085.71	585.71	-	-
Non Sufficient Fund Fee	30.00	-	-	-
Co County Board Services	10.00	-	-	-
Co Hwy Dept Services Supplies	2,375.80	-	-	-
Co Vehicle Fuel Services	1,963.97	-	-	-
Building Premium	249.02	249.02	-	-
Equipment Vehicle Insurance	21,092.62	111.91	-	-
Employee Bond Premium	1,524.57	16.13	-	56.47
Vehicle Equip Liability Ins	18,827.58	470.69	-	-
General Liability Insurance	234,614.62	979.51	-	3,428.28
Rent Expense	56,383.00	-	-	-
Evidence Expenses	13,995.22	-	-	-
Grants and Contributions	26,701.17	-	-	-
Transfer Out	23,039.57	-	-	-
Total Expenditures	\$ 23,251,316.48	\$ 472,916.70	\$ 10,237.93	\$ 191,420.22

Cost Adjustments:

Property Tax Revenue	(14,090,427.00)	-	-	-
Fed Forfeiture Grant	(40,022.19)	-	-	-
St Grant Law Enforcement Imprv	(400,389.18)	-	-	-
St Grants Water Patrol	(9,943.85)	-	-	-
St Grant Other Law Enforcement	(66,558.15)	-	-	-
Restitution Received	(552.44)	-	-	-
Law Enforcement Fees	(111,688.99)	-	-	-
BP Vest Contribution	(621.00)	-	-	-
False Alarm Fees	(2,717.00)	-	-	-
Electronic Monitoring Fee	(89,510.49)	-	-	-
Inmate Health Charges	(16,341.27)	-	-	-
Inmate Phone Comm	(387,397.99)	-	-	-
Inmate Booking Fee	(23,369.05)	-	-	-
Huber Fees Working	(141,820.08)	-	-	-
Bullet Proof Vest Charge	(15,510.08)	-	-	-
Huber Fees Non Working	(9,250.74)	-	-	-
Other Public Charges	(14,322.23)	-	-	-

DEPARTMENT 14
FISCAL 2025

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security
Fed Prisoner Boarding	(6,500,954.20)	-	-	-
Fed SS Income	(6,400.00)	-	-	-
Fed Transport Charges	(297,732.35)	-	-	-
Law Enforcement Services	(69,649.82)	-	-	-
Inmate DNA Testing	(3,060.00)	-	-	-
Bedhold Prob/Parole	(66,160.00)	-	-	-
State Prisoner Boarding	(151,092.00)	-	-	-
State Other Charges for Service	(2,780.00)	-	-	-
Intergovernmental Services	(591,521.19)	-	-	-
Sheriff Dept Services	(4,580.00)	-	-	-
Charges to Local Govts	(33,973.44)	-	-	-
County Departments	(21,380.00)	-	-	-
Interest Income	(4,866.11)	-	-	-
Equipment Sales	(26,359.02)	-	-	-
Ins Recoveries Law Enforcement	(48,517.22)	-	-	-
Other Insurance Recoveries	(93,271.06)	-	-	-
Donation Revenue	(54,204.00)	-	-	-
Misc Revenue	(9,542.08)	-	-	-
Rebates	(6,424.32)	-	-	-
Intrafund Transfer In	(119,020.58)	-	-	-
Child Support Mileage & Transport	-	(3,358.43)	3,358.43	-
Total Cost Adjustments	\$ (23,531,929.12)	\$ (3,358.43)	\$ 3,358.43	\$ -
General & Administrative Allocation	-	(415,275.26)	186.65	3,489.80
Disallowed / Capitalized	812,114.37	(54,283.01)	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	77,533.77	-	39.31	916.83
Equipment Depreciation	162,039.22	65,804.90	-	908.93
Audit and Consulting Services	3,134.11	-	1.59	37.06
Insurance/Risk Management	4.06	0.43	-	0.82
County Treasurer	5,711.47	-	2.90	67.54
County Administrator	5,026.91	-	2.55	59.44
Human Resources	27,817.81	-	14.10	328.94
Facilities	132,308.99	-	67.08	1,564.53

DEPARTMENT 14
FISCAL 2025

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security
Information Technology	258,410.33	-	131.01	3,055.66
Finance Department	49,983.23	-	25.34	591.04
Corporation Counsel	19,786.85	-	10.03	233.98
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Total 1st Allocation	741,756.74	65,805.33	293.91	7,764.78
General & Administrative Allocation	-	(65,805.33)	33.36	778.14
Unallocated	(241,515.51)	-	-	-
Total 1st Tier Allocation	\$ 1,031,742.96	\$ 0.00	\$ 14,110.28	\$ 203,452.94
2nd Allocation				
Building Depreciation	19.92	-	0.01	0.24
Equipment Depreciation	10.53	4.28	-	0.06
Audit and Consulting Services	784.94	-	0.40	9.28
Insurance/Risk Management	489.21	52.09	-	99.33
County Treasurer	772.22	-	0.39	9.13
County Administrator	735.23	-	0.37	8.69
Human Resources	11,394.83	-	5.78	134.74
Facilities	34,931.77	-	17.71	413.06
Information Technology	13,210.91	-	6.70	156.22
Finance Department	9,552.22	-	4.84	112.95
Corporation Counsel	1,867.49	-	0.95	22.08
Clerk of Courts	-	-	-	-
Family Court Commissioner	-	-	-	-
Sheriff's Office	4,553.48	-	2.31	53.84
Total 2nd Allocation	78,322.75	56.36	39.46	1,019.64
General & Administrative Allocation	-	(56.36)	0.03	0.67
Unallocated	(17,980.93)	-	-	-
Total 2nd Tier Allocation	\$ 60,341.82	\$ -	\$ 39.48	\$ 1,020.30

DEPARTMENT 14
FISCAL 2025

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Departmental Support Services	Courthouse Security
Total Incoming Costs	560,583.04	-	366.76	9,563.22
Total Allocated Cost	<u>\$ 1,092,084.78</u>	<u>\$ 0.00</u>	<u>\$ 14,149.77</u>	<u>\$ 204,473.24</u>

DEPARTMENT 14
FISCAL 2025

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

Department: Sheriff's Office

Functions:	Patrol Services	Corrections	General Government
Expenditures:			
Salaries & Wages	\$ 4,141,686.46	\$ 5,923,622.34	\$ 2,994,520.34
Fringe Benefits	1,535,663.05	1,857,362.21	1,130,036.42
Drug/Alcohol Test Fees	704.00	1,600.00	192.00
Physical Exams	5,600.00	15,125.00	3,250.00
Uniform Allowance	38,952.28	48,928.19	20,523.52
Personal Protective Equipment	75.00	-	-
Medical and Dental	2,480.78	1,898,443.92	-
Veterinarian	-	-	2,285.90
Professional Services	12,882.82	875.84	210,692.64
Phone	34,672.34	7,003.18	27,994.64
Laundry	-	9,989.92	-
Dietary	-	789,882.48	-
Build Equip Maint Service	4,850.00	854.40	-
Furniture & Furnishings	-	4,694.16	-
Vehicle Maintenance	173,377.79	13,788.61	27,172.15
Computer Maint License Repair	43,941.55	47,572.75	180,598.66
Postage Parcel Delivery	652.10	698.42	7,926.42
Printing and Duplication	1,027.11	871.00	208.18
Trainer Speaker	-	-	-
Purchased Services	370.89	1,834.62	761.85
Contractual Services	105,470.55	87,487.47	33,748.50
Office Supplies & Small Equipment	8,237.49	22,125.78	7,736.47
Computer Equipment	33,143.53	8,486.74	16,876.27
Office Equipment	-	-	2,228.08
Furniture & Furnishings	-	-	1,018.32
Membership Dues	100.00	-	1,856.00
Conference Registration Fees	878.57	1,562.55	4,993.55
Education and Training	23,766.58	7,354.41	12,734.47
Advertising	170.36	-	-
License & Certification	20.00	-	-
Mileage	-	357.20	93.94
Parking Tolls	36.00	-	180.23
Commercial Travel	2,976.06	529.96	218.00
Meals	1,031.10	8,511.67	1,274.16
Lodging	4,570.15	24,231.57	8,947.36
Fuel	191,386.06	23,700.43	16,480.76
Motor Vehicle Parts	-	-	-
Operating Supplies	117,394.66	65,432.40	46,218.20

DEPARTMENT 14
FISCAL 2025

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

Department: Sheriff's Office

Functions:	Patrol Services	Corrections	General Government
Bullet Proof Vest	13,391.28	6,666.00	2,208.00
Firearm Supplies	21,876.49	2,314.12	11,639.08
Range Fees	1,000.00	240.00	1,600.00
Education Supplies	-	-	500.00
Non Sufficient Fund Fee	-	-	30.00
Co County Board Services	-	-	10.00
Co Hwy Dept Services Supplies	-	0.85	2,374.95
Co Vehicle Fuel Services	1,845.39	52.54	66.04
Building Premium	-	-	-
Equipment Vehicle Insurance	20,312.02	668.69	(0.00)
Employee Bond Premium	346.86	782.45	322.66
Vehicle Equip Liability Ins	14,591.38	1,647.41	2,118.10
General Liability Insurance	21,059.46	199,737.76	9,409.61
Rent Expense	14,208.00	-	42,175.00
Evidence Expenses	-	-	13,995.22
Grants and Contributions	26,701.17	-	-
Transfer Out	-	-	23,039.57
Total Expenditures	\$ 6,621,449.33	\$ 11,085,037.04	\$ 4,870,255.26
Cost Adjustments:			
Property Tax Revenue	(5,324,141.00)	(3,807,242.00)	(4,959,044.00)
Fed Forfeiture Grant	-	-	(40,022.19)
St Grant Law Enforcement Imprv	(80,509.97)	-	(319,879.21)
St Grants Water Patrol	(9,943.85)	-	-
St Grant Other Law Enforcement	(21,225.53)	-	(45,332.62)
Restitution Received	-	(518.81)	(33.63)
Law Enforcement Fees	(1,380.48)	-	(110,308.51)
BP Vest Contribution	(621.00)	-	-
False Alarm Fees	-	-	(2,717.00)
Electronic Monitoring Fee	-	(89,510.49)	-
Inmate Health Charges	-	(16,341.27)	-
Inmate Phone Comm	-	(387,397.99)	-
Inmate Booking Fee	-	(23,369.05)	-
Huber Fees Working	-	(141,820.08)	-
Bullet Proof Vest Charge	-	-	(15,510.08)
Huber Fees Non Working	-	(9,250.74)	-
Other Public Charges	(14,322.23)	-	-

DEPARTMENT 14
FISCAL 2025

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

Department: Sheriff's Office

Functions:	Patrol Services	Corrections	General Government
Fed Prisoner Boarding	-	(6,500,954.20)	-
Fed SS Income	-	(6,400.00)	-
Fed Transport Charges	-	(297,732.35)	-
Law Enforcement Services	(3,480.00)	-	(66,169.82)
Inmate DNA Testing	-	(3,060.00)	-
Bedhold Prob/Parole	-	(66,160.00)	-
State Prisoner Boarding	-	(151,092.00)	-
State Other Charges for Service	-	(2,780.00)	-
Intergovernmental Services	(586,769.19)	-	(4,752.00)
Sheriff Dept Services	-	-	(4,580.00)
Charges to Local Govts	-	-	(33,973.44)
County Departments	(20,000.00)	-	(1,380.00)
Interest Income	-	(4,741.18)	(124.93)
Equipment Sales	(25,226.90)	(1,056.87)	(75.25)
Ins Recoveries Law Enforcement	(48,517.22)	-	-
Other Insurance Recoveries	(91,995.07)	(1,275.99)	(0.00)
Donation Revenue	-	-	(54,204.00)
Misc Revenue	(137.98)	-	(9,404.10)
Rebates	-	-	(6,424.32)
Intrafund Transfer In	-	-	(119,020.58)
Child Support Mileage & Transport	-	-	-
Total Cost Adjustments	\$ (6,228,270.42)	\$ (11,510,703.02)	\$ (5,792,955.68)
General & Administrative Allocation	120,716.30	202,092.41	88,790.11
Disallowed / Capitalized	(393,178.91)	425,665.98	833,910.31
Incoming Costs			
1st Allocation			
Building Depreciation	24,285.20	34,733.76	17,558.68
Equipment Depreciation	-	-	95,325.39
Audit and Consulting Services	981.67	1,404.02	709.76
Insurance/Risk Management	-	-	2.80
County Treasurer	1,788.95	2,558.64	1,293.45
County Administrator	1,574.53	2,251.96	1,138.42
Human Resources	8,713.12	12,461.89	6,299.76
Facilities	41,441.95	59,272.10	29,963.34

DEPARTMENT 14
FISCAL 2025

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

Department: Sheriff's Office

Functions:	Patrol Services	Corrections	General Government
Information Technology	80,939.52	115,763.27	58,520.86
Finance Department	15,655.79	22,391.60	11,319.44
Corporation Counsel	6,197.66	8,864.16	4,481.03
Clerk of Courts	-	-	-
Family Court Commissioner	-	-	-
Total 1st Allocation	181,578.39	259,701.41	226,612.92
General & Administrative Allocation	20,611.61	29,479.63	14,902.60
Unallocated	-	-	(241,515.51)
Total 1st Tier Allocation	\$ 322,906.29	\$ 491,273.44	\$ 0.00
2nd Allocation			
Building Depreciation	6.24	8.92	4.51
Equipment Depreciation	-	-	6.20
Audit and Consulting Services	245.86	351.64	177.76
Insurance/Risk Management	-	-	337.80
County Treasurer	241.87	345.94	174.88
County Administrator	230.29	329.37	166.50
Human Resources	3,569.10	5,104.68	2,580.53
Facilities	10,941.36	15,648.82	7,910.82
Information Technology	4,137.93	5,918.25	2,991.81
Finance Department	2,991.95	4,279.23	2,163.24
Corporation Counsel	584.94	836.60	422.92
Clerk of Courts	-	-	-
Family Court Commissioner	-	-	-
Sheriff's Office	1,426.25	2,039.88	1,031.20
Total 2nd Allocation	24,375.79	34,863.33	17,968.17
General & Administrative Allocation	17.65	25.25	12.76
Unallocated	-	-	(17,980.93)
Total 2nd Tier Allocation	\$ 24,393.45	\$ 34,888.58	\$ -

DEPARTMENT 14
FISCAL 2025

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

Department: Sheriff's Office

	Functions:	Patrol Services	Corrections	General Government
Total Incoming Costs		226,583.44	324,069.62	-
Total Allocated Cost		<u>\$ 347,299.74</u>	<u>\$ 526,162.03</u>	<u>\$ 0.00</u>

DEPARTMENT 14

FISCAL 2025

Department: Sheriff's Office
Function: Departmental Support Services

Total 1st Tier Allocation \$ 14,110.28
Total 2nd Tier Allocation 39.48

Total Allocated Cost \$ 14,149.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	9,393.57	69.09%	9,748.63	(9,393.57)	355.06	27.28	382.34
Health & Human Services	4,202.79	30.91%	4,361.65	(4,202.79)	158.86	12.21	171.06
Total	13,596.36	100.00%	\$ 14,110.28	\$ (13,596.36)	\$ 513.92	\$ 39.48	\$ 553.41

Allocation Basis: Direct Allocation to Benefiting Department Based on Service Charges During 2025

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

DEPARTMENT 14
FISCAL 2025

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Courthouse Security

Total 1st Tier Allocation \$ 203,452.94
Total 2nd Tier Allocation 1,020.30

Total Allocated Cost \$ 204,473.24

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities	1,350	0.99%	2,012.84	-	2,012.84	-	2,012.84
Information Technology	1,463	1.07%	2,181.32	-	2,181.32	-	2,181.32
Clerk of Courts	9,258	6.78%	13,803.58	-	13,803.58	-	13,803.58
Family Court Commissioner	1,514	1.11%	2,257.36	-	2,257.36	-	2,257.36
Sheriff's Office	3,054	2.24%	4,553.48	-	4,553.48	-	4,553.48
Child Support	5,877	4.31%	8,762.54	-	8,762.54	50.05	8,812.59
Courts & Judicial	22,150	16.23%	33,025.41	-	33,025.41	188.62	33,214.03
Register in Probate	1,834	1.34%	2,734.47	-	2,734.47	15.62	2,750.09
Family Court Services	1,047	0.77%	1,561.07	-	1,561.07	8.92	1,569.98
District Attorney/Victim Witness	7,414	5.43%	11,054.19	-	11,054.19	63.13	11,117.33
Jail	68,917	50.51%	102,754.51	-	102,754.51	586.87	103,341.38
All Other Departments	12,577	9.22%	18,752.17	-	18,752.17	107.10	18,859.27
Total	136,455	100.00%	\$ 203,452.94	\$ -	\$ 203,452.94	\$ 1,020.30	\$ 204,473.24

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 14
FISCAL 2025

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Patrol Services

Total 1st Tier Allocation \$ 322,906.29
Total 2nd Tier Allocation 24,393.45

Total Allocated Cost \$ 347,299.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Patrol Services	100.00	100.00%	322,906.29	-	322,906.29	24,393.45	347,299.74
Total	100.00	100.00%	\$ 322,906.29	\$ -	\$ 322,906.29	\$ 24,393.45	\$ 347,299.74

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 14
FISCAL 2025

DODGE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Corrections

Total 1st Tier Allocation \$ 491,273.44
Total 2nd Tier Allocation 34,888.58

Total Allocated Cost \$ 526,162.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Jail	100.00	100.00%	491,273.44	-	491,273.44	34,888.58	526,162.03
Total	100.00	100.00%	\$ 491,273.44	\$ -	\$ 491,273.44	\$ 34,888.58	\$ 526,162.03

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 14
FISCAL 2025

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

Department: Sheriff's Office

Grantee Department	Total	Departmental Support Services	Courthouse Security	Patrol Services	Corrections
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Audit and Consulting Services	-	-	-	-	-
Insurance/Risk Management	-	-	-	-	-
County Treasurer	-	-	-	-	-
County Administrator	-	-	-	-	-
Human Resources	-	-	-	-	-
Facilities	2,012.84	-	2,012.84	-	-
Information Technology	2,181.32	-	2,181.32	-	-
Finance Department	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Clerk of Courts	13,803.58	-	13,803.58	-	-
Family Court Commissioner	2,257.36	-	2,257.36	-	-
Sheriff's Office	4,553.48	-	4,553.48	-	-
Child Support	9,194.93	382.34	8,812.59	-	-
Health & Human Services	171.06	171.06	-	-	-
Clearview	-	-	-	-	-
County Clerk	-	-	-	-	-
Veterans Service	-	-	-	-	-
Courts & Judicial	33,214.03	-	33,214.03	-	-
Register in Probate	2,750.09	-	2,750.09	-	-
Family Court Services	1,569.98	-	1,569.98	-	-
District Attorney/Victim Witness	11,117.33	-	11,117.33	-	-
Jail	629,503.40	-	103,341.38	-	526,162.03
Patrol Services	347,299.74	-	-	347,299.74	-
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	18,859.27	-	18,859.27	-	-
Total	\$ 1,078,488.42	\$ 553.41	\$ 204,473.24	\$ 347,299.74	\$ 526,162.03