

CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2012 Financials



MARATHON
COUNTY



Sequoia Consulting Group

1402 Trotta Court
Waunakee, WI 53597
Telephone: (608) 217-8193
dennym.sequoia@tds.net

Cost Allocation Plan Overview

Marathon County, Wisconsin has selected Sequoia Consulting Group to prepare its Central Services Cost Allocation Plan for use during its fiscal year 2014 based on actual expenditures and offsetting revenues occurring during fiscal year 2012.

An indirect cost allocation plan distributes the allowable costs of central services departments to grantee departments based on allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of cost and benefit provided to its recipients (grantees). A central services department typically provides services primarily to other departments. For example, as a central services department - the County Finance Director will typically provide accounting, payroll and other fiscal services to all county departments or agencies – but seldom, if ever, directly to the citizens of the County. Likewise, the Finance Department Auditor receives services and support from the County Treasurer, Data Processing, Maintenance, Human Resources, etc., - in this respect it also is a grantee department.

Each central services department is presented in this report beginning with a brief narrative describing the services provided by that department and the activities or functions provided to those grantee departments benefiting from its services. All costs for each central services department are analyzed to determine if they are allowable for charging to grantee departments and to which activity or function they will be allocated from. A detailed distribution showing the actual cost allocation basis is also presented for each function. Additionally, since central service departments also receive incoming costs from other central service departments, these incoming costs are also allocated or assigned in a second distribution or iteration of the costs. Sequoia can use an unlimited number of iterations (or cost step-downs) however; typically the second iteration will distribute the balance of costs necessary for an accurately calculated plan.

This plan was prepared in accordance with the Office of Management and Budget Circular A-87 (OMB A-87), with ASMB C-10 used as guidance for cost allocation and basis selection.

The Summary of Allocated Costs shows all central services departments and the amount of costs allocated to each listed grantee department. The sum of costs allocated by all central services departments to one grantee department is the total allocated costs or fixed costs for 2012. When the 2012 fixed costs are compared to the 2010 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2012 fixed costs the resulting total is referred to as the Proposed Cost for 2014. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

CERTIFICATE OF COST ALLOCATION PLAN

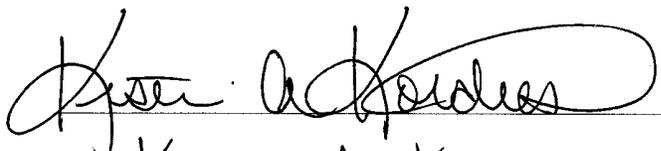
I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2012 are allowable in accordance with requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal Awards 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 allocated to Federal Awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which that 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: Marathon County, Wisconsin

Signature: 
Name of Official: Kristi A Kordus
Title: Finance Director
Date of Execution: 10/23/13

MARATHON, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

SUMMARY OF ALLOCATED COSTS..... 7

SCHEDULE OF FIXED COSTS..... 12

SCHEDULE OF DEPARTMENTAL COSTS..... 13

SCHEDULE OF ALLOCATION BASIS..... 14

DEPARTMENT 1..... 15

BUILDING USE..... 15

 NATURE AND EXTENT OF SERVICES 15

 DEPARTMENTAL COSTS BY FUNCTION 16

 FUNCTIONAL COST ALLOCATIONS 17

 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 19

DEPARTMENT 2..... 20

EQUIPMENT USE 20

 NATURE AND EXTENT OF SERVICES 20

 DEPARTMENTAL COSTS BY FUNCTION 21

 FUNCTIONAL COST ALLOCATIONS 22

 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 23

DEPARTMENT 3..... 24

SPECIAL ACCOUNTING..... 24

 NATURE AND EXTENT OF SERVICES 24

 DEPARTMENTAL COSTS BY FUNCTION 25

 FUNCTIONAL COST ALLOCATIONS 26

 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 29

DEPARTMENT 4..... 30

INFORMATION TECHNOLOGY 30

 NATURE AND EXTENT OF SERVICES 30

 DEPARTMENTAL COSTS BY FUNCTION 31

 FUNCTIONAL COST ALLOCATIONS 32

 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 33

DEPARTMENT 5..... 34

EMPLOYEE RESOURCES..... 34

 NATURE AND EXTENT OF SERVICES 34

 DEPARTMENTAL COSTS BY FUNCTION 35

 FUNCTIONAL COST ALLOCATIONS 36

 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 38

MARATHON, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 6..... 39

COUNTY CLERK 39

NATURE AND EXTENT OF SERVICES 39

DEPARTMENTAL COSTS BY FUNCTION 40

FUNCTIONAL COST ALLOCATIONS 41

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 42

DEPARTMENT 7..... 43

CORPORATION COUNSEL 43

NATURE AND EXTENT OF SERVICES 43

DEPARTMENTAL COSTS BY FUNCTION 44

FUNCTIONAL COST ALLOCATIONS 45

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 49

DEPARTMENT 8..... 50

COUNTY ADMINISTRATOR..... 50

NATURE AND EXTENT OF SERVICES 50

DEPARTMENTAL COSTS BY FUNCTION 51

FUNCTIONAL COST ALLOCATIONS 52

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 53

DEPARTMENT 9..... 54

FINANCE & ACCOUNTING..... 54

NATURE AND EXTENT OF SERVICES 54

DEPARTMENTAL COSTS BY FUNCTION 55

FUNCTIONAL COST ALLOCATIONS 56

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 59

DEPARTMENT 10..... 60

INSURANCE 60

NATURE AND EXTENT OF SERVICES 60

DEPARTMENTAL COSTS BY FUNCTION 61

FUNCTIONAL COST ALLOCATIONS 62

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 63

DEPARTMENT 11..... 64

FACILITIES MANAGEMENT..... 64

NATURE AND EXTENT OF SERVICES 64

DEPARTMENTAL COSTS BY FUNCTION 65

FUNCTIONAL COST ALLOCATIONS 67

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 79

MARATHON, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 12..... 81

COUNTY TREASURER..... 81

 NATURE AND EXTENT OF SERVICES 81

 DEPARTMENTAL COSTS BY FUNCTION 82

 FUNCTIONAL COST ALLOCATIONS 83

 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 85

DEPARTMENT 13..... 86

CENTRAL SERVICES 86

 NATURE AND EXTENT OF SERVICES 86

 DEPARTMENTAL COSTS BY FUNCTION 87

 FUNCTIONAL COST ALLOCATIONS 88

 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 92

DEPARTMENT 14..... 93

CLERK OF COURT..... 93

 NATURE AND EXTENT OF SERVICES 93

 DEPARTMENTAL COSTS BY FUNCTION 94

 FUNCTIONAL COST ALLOCATIONS 95

 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS 96

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2012**

Central Service Departments	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education	Health Department
Building Use	\$ 621	\$ 7,086	\$ -	\$ -	\$ -	-
Equipment Use	-	-	-	-	-	-
Special Accounting	4	81	-	-	-	39
Information Technology	-	204,382	-	-	1,676	201,908
Employee Resources	9,700	12,466	20,048	29,748	-	32,883
County Clerk	-	-	-	-	-	-
Corporation Counsel	29,767	19,057	10,235	-	2,388	14,601
County Administrator	-	7,643	-	-	-	16,577
Finance & Accounting	7,958	(8,040)	6,106	60,818	688	6,980
Insurance	-	70,800	-	-	(5,948)	18,056
Facilities & Capital Management	13,633	(117,545)	-	-	-	-
County Treasurer	948	3,139	1,960	2,906	-	3,445
Central Services	4,969	13,634	4,487	6,871	2,782	6,506
Clerk of Courts	4,086	-	-	-	-	-
Total Allocated Costs	71,688	212,702	42,836	100,343	1,587	300,995
Rollforward	19,426	52,245	9,788	(16,413)	3,901	58,265
Total Proposed Costs	\$ 91,113	\$ 264,948	\$ 52,625	\$ 83,930	\$ 5,487	\$ 359,261



**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2012**

	NCHCC	ADRC	Older American Act	Nutrition	Juvenile Detention	Shelter Home	Judicial
Central Service Departments							
Building Use	\$ -	\$ -	\$ -	\$ -	\$ 385	\$ -	\$ 132,857
Equipment Use	-	-	-	-	-	-	-
Special Accounting	-	36	-	-	87	37	-
Information Technology	-	-	-	-	6,388	2,129	1,178
Employee Resources	-	13,707	27,808	14,874	-	13,581	-
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	13,422	9,484	-	-	-	-	9,484
County Administrator	12,198	5,437	-	-	-	-	7,319
Finance & Accounting	-	56,066	6,469	3,455	860	369	-
Insurance	13,153	(7,139)	-	-	900	-	-
Facilities & Capital Management	-	-	-	-	8,455	182,188	179,444
County Treasurer	-	12,126	2,599	1,388	-	-	-
Central Services	-	4,201	12,357	4,179	140	4,096	701
Clerk of Courts	-	-	-	-	-	-	-
Total Allocated Costs	38,774	93,918	49,233	23,896	17,216	202,400	330,983
Rollforward	-	16,505	(6,639)	3,873	-	-	-
Total Proposed Costs	\$ 38,774	\$ 110,423	\$ 42,595	\$ 27,770	\$ 17,216	\$ 202,400	\$ 330,983



**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2012**

Central Service Departments	District Attorney	Victim / Witness	Sheriff	Corrections	Emergency Government	Justice Alternatives 177
Building Use	\$ 32,940	\$ 10,799	\$ 95,632	\$ 731,903	\$ 3,140	\$ -
Equipment Use	-	-	-	-	-	-
Special Accounting	846	53	1,928	684	28	-
Information Technology	7,294	-	176,608	-	-	-
Employee Resources	8,211	2,587	100,453	29,748	1,293	647
County Clerk	-	-	-	-	-	-
Corporation Counsel	-	-	58,404	4,742	21,731	-
County Administrator	7,319	-	34,814	20,911	59,681	-
Finance & Accounting	9,888	1,152	40,350	15,135	985	-
Insurance	4,682	-	62,732	-	-	-
Facilities & Capital Management	44,490	14,586	74,688	378,303	4,241	-
County Treasurer	5,176	253	9,115	3,365	284	-
Central Services	4,624	1,428	7,442	(2,973)	644	-
Clerk of Courts	-	-	-	-	-	-
Total Allocated Costs	125,471	30,857	662,166	1,181,818	92,027	647
Rollforward	-	-	-	-	-	-
Total Proposed Costs	\$ 125,471	\$ 30,857	\$ 662,166	\$ 1,181,818	\$ 92,027	\$ 647

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2012**

	Conservation, Planning & Zoning	Parks, Recreation & Forestry	Solid Waste	Highway	Central Wisconsin Airport	UW Extension	UW Dormitory
Central Service Departments							
Building Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-
Special Accounting	846	8,047	8	70	32	442	134
Information Technology	242,485	26,006	6,751	190,382	544	15,405	-
Employee Resources	15,502	46,171	4,013	50,651	15,904	2,661	-
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	19,002	9,484	9,484	21,731	9,484	-	-
County Administrator	33,945	10,595	9,258	23,072	2,718	4,879	-
Finance & Accounting	12,206	86,002	7,625	54,587	9,329	4,902	1,321
Insurance	10,439	(4,891)	(3,421)	(33,152)	(9,389)	1,668	20,719
Facilities & Capital Management	112,549	32,836	-	25,266	-	57,476	12,047
County Treasurer	1,681	9,554	1,306	8,643	1,983	226	-
Central Services	6,807	2,878	774	15,128	4,921	2,690	-
Clerk of Courts	-	-	-	-	-	-	-
Total Allocated Costs	455,462	226,681	35,798	356,377	35,526	90,349	34,221
Rollforward	-	-	-	-	-	-	-
Total Proposed Costs	\$ 455,462	\$ 226,681	\$ 35,798	\$ 356,377	\$ 35,526	\$ 90,349	\$ 34,221



**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2012**

	Library	Veterans	Register of Deeds	Other Departments / Programs	Total Allocated Costs
Central Service Departments					
Building Use	\$ -	\$ -	\$ 29,298	\$ 106,825	\$ 1,151,487
Equipment Use	-	-	-	-	-
Special Accounting	6	109	75	295	13,883
Information Technology	20,887	2,764	25,236	1,359	1,133,384
Employee Resources	29,445	1,940	5,174	1,940	491,155
County Clerk	-	-	-	(0)	(0)
Corporation Counsel	21,390	4,742	-	4,742	293,374
County Administrator	16,031	-	2,718	67,612	342,728
Finance & Accounting	43,069	1,547	2,002	9,333	441,162
Insurance	(5,660)	942	2,725	(1,929)	135,288
Facilities & Capital Management	544,693	6,042	39,571	78,341	1,691,305
County Treasurer	5,325	199	7,244	3,689	86,556
Central Services	1,444	966	2,575	10,800	125,073
Clerk of Courts	-	-	-	-	4,086
Total Allocated Costs	676,630	19,252	116,618	283,008	5,909,480
Rollforward	-	-	-	-	140,952
Total Proposed Costs	\$ 676,630	\$ 19,252	\$ 116,618	\$ 283,008	\$ 6,050,433



**SCHEDULE OF FIXED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2012**

<u>Grantee Department</u>	Final Costs 2012	Fixed Costs 2010	Rollforward	Actual Costs with Rollforward
Child Support	71,687.63	52,262.00	19,425.63	91,113.26
Soc Svcs- Administration	212,702.49	160,457.00	52,245.49	264,947.97
Soc Svcs- Income Maint	42,836.47	33,048.00	9,788.47	52,624.95
Soc Svcs- Programs	100,342.97	116,756.00	(16,413.03)	83,929.94
Special Education	1,586.74	(2,314.00)	3,900.74	5,487.49
Health Department	300,995.41	242,730.00	58,265.41	359,260.82
NCHCC	38,774.22	-	-	38,774.22
ADRC	93,917.80	77,413.00	16,504.80	110,422.59
Older American Act	49,233.32	55,872.00	(6,638.68)	42,594.64
Nutrition	23,896.46	20,023.00	3,873.46	27,769.93
Juvenile Detention	17,216.39	-	-	17,216.39
Shelter Home	202,399.95	-	-	202,399.95
Judicial	330,982.92	-	-	330,982.92
District Attorney	125,471.15	-	-	125,471.15
Victim / Witness	30,857.18	-	-	30,857.18
Sheriff	662,165.92	-	-	662,165.92
Corrections	1,181,817.78	-	-	1,181,817.78
Emergency Government	92,027.36	-	-	92,027.36
Justice Alternatives 177	646.70	-	-	646.70
Conservation, Planning & Zoning	455,461.89	-	-	455,461.89
Parks, Recreation & Forestry	226,680.71	-	-	226,680.71
Solid Waste	35,797.85	-	-	35,797.85
Highway	356,377.25	-	-	356,377.25
Central Wisconsin Airport	35,525.89	-	-	35,525.89
UW Extension	90,348.77	-	-	90,348.77
UW Dormitory	34,221.15	-	-	34,221.15
Library	676,629.73	-	-	676,629.73
Veterans	19,251.63	-	-	19,251.63
Register of Deeds	116,618.27	-	-	116,618.27
Other Departments / Programs	283,008.22	-	-	283,008.22
	<u>5,909,480.22</u>	<u>756,247.00</u>	<u>140,952.29</u>	<u>6,050,432.51</u>



**SCHEDULE OF DEPARTMENTAL COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2012**

<u>Central Service Department</u>	<u>Expenditures</u>	<u>Cost Adjustments</u>	<u>Disallowed / Capitalized</u>	<u>Direct Billings</u>	<u>Total Allocated Costs</u>
Building Use	\$ -	\$ 1,318,696	\$ -	\$ -	\$ 1,318,696
Equipment Use	-	27,299	-	-	27,299
Special Accounting	80,558	-	-	(51,728)	28,830
Information Technology	1,244,115	-	-	-	1,244,115
Employee Resources	453,912	11,203	-	(12,041)	453,074
County Clerk	400,579	(241,973)	(156,099)	-	2,507
Corporation Counsel	583,535	-	-	(228,984)	354,552
County Administrator	390,814	-	(3,250)	-	387,564
Finance & Accounting	575,207	(83,067)	-	(88,545)	403,595
Insurance	14,635,472	(11,954,437)	(1,992,680)	(453,242)	235,113
Facilities & Capital Management	2,300,139	(17,635)	-	(522,235)	1,760,269
County Treasurer	452,049	-	(339,826)	-	112,223
Central Services	242,492	-	(28,626)	(72,549)	141,317
Clerk of Courts	2,974,215	-	(2,952,032)	(21,269)	914
less unallocated Incoming costs					(560,587)
	<u>\$ 24,333,087</u>	<u>\$ (10,939,914)</u>	<u>\$ (5,472,513)</u>	<u>\$ (1,450,593)</u>	<u>\$ 5,909,480</u>



**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2012**

Department	Departmental Function	Allocation Base
1	Building Use Courthouse Complex Health & Social Services Bldg	Usable square footage by Benefiting Department Usable square footage by Benefiting Department
2	Equipment Use Equipment Depreciation	Depreciation Expense by Central Service Department Asset Location
3	Special Accounting General Audit Department Specific Audit Cost Allocation Plan	Accounts Payable Disbursements by Departments Not Direct Billed for Audit Services During 2012 Audit Fees Direct Billed During 2012 Number of Departmental Functions Analyzed in 2011 Cost Plan
4	Information Technology IT Services	Distribution of Work Hours Support by Benefiting Department During 2012
5	Employee Resources Personnel Administration Department Specific	Number of Employees by Department Direct Allocation to Benefiting Department
6	County Clerk Central Services	Direct Allocation to Benefiting Department
7	Corporation Counsel Departmental Support Child Support Social Services NCHC Services	Time / Effort to Benefiting Department During 2012 Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
8	County Administrator Department Specific	Time/Effort by Benefiting Department During 2012
9	Finance & Accounting Accounting & Budgets Payroll Department Specific	AP Checks processed by Department During 2012 Payroll Disbursements Processed by Department During 2012 with Highway weighted 75% - less effort. Direct Allocation to Benefiting Department
10	Insurance Property & Casulty Insurance	General Liability Insurance Charges by Department During 2012
11	Facilities & Capital Management Courthouse / Annex Health & Social Services Bldg 212 River Drive Bldg 210 River Drive Bldg USDA Bldg Shelter Home West Street Property Public Safety Bldg University Center Highway Library Department Specific	Usable Square Footage by Occupying Department Usable Square Footage by Occupying Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
12	County Treasurer General Receipts Payroll	General Receipts Processed by Treasurer's Office During 2012 Payroll Disbursements Processed by Department During 2012
13	Central Services Telephone Services Mail Processing General Postage Postage - Billed Printing	Telephone Extensions by Department Number of Employees by Department Not Direct Billed Postage Charges by Benefiting Department During 2012 Printing Fees paid by Department During 2012
14	Clerk of Courts Child Support	Direct Allocation to Benefiting Department



**DEPARTMENT 1
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

BUILDING USE

NATURE AND EXTENT OF SERVICES

Marathon County owns various buildings throughout the County. This chapter identifies the allowable costs for facilities that house central service departments as identified in this cost allocation plan specifically: the Courthouse Complex comprised of the Courthouse and Courthouse Annex, and the Health and Social Services Building. GASB S-34 compliant fixed asset records identify the following properties and their related 2012 depreciation expense as indicated below. Related facility costs are allocated to each department based on usable square footage.

- **Courthouse Complex** – GASB S-34 compliant fixed asset records show the 2012 depreciation expense for Courthouse and Courthouse Annex buildings and improvements total \$1,309,477.53.
- **Health and Social Services Building** – GASB S-34 compliant fixed asset records show the 2012 depreciation expense for the Health and Social Services Building totaling \$9,248.03.

Ref.: OMB A-87, Attachment B, Section 15 and 16



**DEPARTMENT 1
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
BUILDING USE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Building Use			
Functions:	Total	Courthouse Complex	Health & Social Services Bldg
Cost Adjustments:			
Building Use Charge	1,318,695.56	1,309,447.53	9,248.03
Total Cost Adjustments	1,318,695.56	1,309,447.53	9,248.03
Incoming Costs			
Total 1st Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	1,318,695.56	1,309,447.53	9,248.03
2nd Allocation			
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	288.00	285.98	2.02
Information Technology	-	-	-
Employee Resources	-	-	-
County Clerk	-	-	-
Corporation Counsel	-	-	-
County Administrator	-	-	-
Finance & Accounting	-	-	-
Insurance	-	-	-
Facilities & Capital Management	-	-	-
County Treasurer	-	-	-
Central Services	-	-	-
Clerk of Courts	-	-	-
Total 2nd Allocation	288.00	285.98	2.02
Total 2nd Tier Allocation	288.00	285.98	2.02
Unallocated	-	-	-
Total Incoming Costs	288.00	285.98	2.02
Total Allocated Cost	1,318,983.56	1,309,733.51	9,250.05



**DEPARTMENT 1
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
BUILDING USE
FUNCTIONAL COST ALLOCATIONS**

Department: Building Use
Function: Courthouse Complex

Total 1st Tier Allocation \$ 1,309,447.53
Total 2nd Tier Allocation \$ 285.98
Total Allocated Cost \$ 1,309,733.51

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	3,269	1.67%	21,881.36	-	21,881.36	4.78	21,886.13
County Clerk	2,400	1.23%	16,064.62	-	16,064.62	3.51	16,068.13
Corporation Counsel	3,016	1.54%	20,187.88	-	20,187.88	4.41	20,192.29
County Administrator	1,176	0.60%	7,871.67	-	7,871.67	1.72	7,873.38
Finance & Accounting	1,728	0.88%	11,566.53	-	11,566.53	2.53	11,569.05
Insurance	378	0.19%	2,530.18	-	2,530.18	0.55	2,530.73
Facilities & Capital Management	463	0.24%	3,099.13	-	3,099.13	0.68	3,099.81
County Treasurer	1,014	0.52%	6,787.30	-	6,787.30	1.48	6,788.79
Central Services	2,045	1.05%	13,688.40	-	13,688.40	2.99	13,691.39
Clerk of Courts	9,529	4.87%	63,783.25	-	63,783.25	13.93	63,797.18
Judicial	19,844	10.14%	132,827.66	-	132,827.66	29.01	132,856.67
District Attorney	4,920	2.51%	32,932.48	-	32,932.48	7.19	32,939.67
Victim / Witness	1,613	0.82%	10,796.77	-	10,796.77	2.36	10,799.12
Sheriff	14,284	7.30%	95,611.28	-	95,611.28	20.88	95,632.16
Corrections	109,320	55.88%	731,743.59	-	731,743.59	159.81	731,903.40
Emergency Government	469	0.24%	3,139.30	-	3,139.30	0.69	3,139.98
Register of Deeds	4,376	2.24%	29,291.16	-	29,291.16	6.40	29,297.56
Other Departments / Programs	15,783	8.07%	105,644.98	-	105,644.98	23.07	105,668.05
Total	195,627	100.00%	1,309,447.53	-	1,309,447.53	285.98	1,309,733.51

Allocation Basis: Usable square footage by Benefiting Department
Allocation Source: Square footage measurements provided by Facilities Management

**DEPARTMENT 1
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
BUILDING USE
FUNCTIONAL COST ALLOCATIONS**

Department: Building Use
Function: Health & Social Services Bldg

Total 1st Tier Allocation \$ 9,248.03
Total 2nd Tier Allocation \$ 2.02
Total Allocated Cost \$ 9,250.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	1,893	6.72%	621.06	-	621.06	0.14	621.20
Soc Svcs- Administration	21,594	76.61%	7,084.64	-	7,084.64	1.55	7,086.19
Juvenile Detention	1,174	4.16%	385.17	-	385.17	0.08	385.25
Other Departments / Programs	3,527	12.51%	1,157.15	-	1,157.15	0.25	1,157.40
Total	28,188	100.00%	9,248.03	-	9,248.03	2.02	9,250.05

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Management

**DEPARTMENT 1
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

BUILDING USE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Use

<u>Grantee Department</u>	<u>Total</u>	<u>Courthouse Complex</u>	<u>Health & Social Services Bldg</u>
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	21,886.13	21,886.13	-
County Clerk	16,068.13	16,068.13	-
Corporation Counsel	20,192.29	20,192.29	-
County Administrator	7,873.38	7,873.38	-
Finance & Accounting	11,569.05	11,569.05	-
Insurance	2,530.73	2,530.73	-
Facilities & Capital Management	3,099.81	3,099.81	-
County Treasurer	6,788.79	6,788.79	-
Central Services	13,691.39	13,691.39	-
Clerk of Courts	63,797.18	63,797.18	-
Child Support	621.20	-	621.20
Soc Svcs- Administration	7,086.19	-	7,086.19
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	-	-
Health Department	-	-	-
NCHCC	-	-	-
ADRC	-	-	-
Older American Act	-	-	-
Nutrition	-	-	-
Juvenile Detention	385.25	-	385.25
Shelter Home	-	-	-
Judicial	132,856.67	132,856.67	-
District Attorney	32,939.67	32,939.67	-
Victim / Witness	10,799.12	10,799.12	-
Sheriff	95,632.16	95,632.16	-
Corrections	731,903.40	731,903.40	-
Emergency Government	3,139.98	3,139.98	-
Justice Alternatives 177	-	-	-
Conservation, Planning & Zoning	-	-	-
Parks, Recreation & Forestry	-	-	-
Solid Waste	-	-	-
Highway	-	-	-
Central Wisconsin Airport	-	-	-
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	-	-	-
Veterans	-	-	-
Register of Deeds	29,297.56	29,297.56	-
Other Departments / Programs	106,825.46	105,668.05	1,157.40
	1,318,983.56	1,309,733.51	9,250.05



**DEPARTMENT 2
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
EQUIPMENT USE
NATURE AND EXTENT OF SERVICES**

Marathon County records fixed asset depreciation in accordance with Generally Accepted Accounting Principles and Practices and reports depreciation compliant with GASB S-34 in its Fixed Asset Account Group. A total of \$27,299.33 was recorded as depreciation for the central services departments during 2012.

Ref: OMB A-87, Attachment B, Sections 15 and 26.

MARATHON COUNTY, WISCONSIN
EQUIPMENT USE
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Use

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	27,299.33	27,299.33
Total Cost Adjustments	27,299.33	27,299.33
 Incoming Costs		
1st Allocation		
Building Use	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	27,299.33	27,299.33
2nd Allocation		
Equipment Use	-	-
Special Accounting	144.00	144.00
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance & Accounting	-	-
Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services	-	-
Clerk of Courts	-	-
Building Use	-	-
Total 2nd Allocation	144.00	144.00
Total 2nd Tier Allocation	144.00	144.00
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	27,443.33	27,443.33



**Sequoia
Consulting
Group**

**DEPARTMENT 2
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
EQUIPMENT USE
FUNCTIONAL COST ALLOCATIONS**

**Department: Equipment Use
Function: Equipment Depreciation**

Total 1st Tier Allocation \$ 27,299.33
Total 2nd Tier Allocation 144.00

Total Allocated Cost \$ 27,443.33

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Administrator	2,197.88	8.05%	2,197.88	-	2,197.88	11.59	2,209.47
Finance & Accounting	1,376.76	5.04%	1,376.76	-	1,376.76	7.26	1,384.02
Facilities & Capital Management	21,491.91	78.73%	21,491.91	-	21,491.91	113.37	21,605.28
Clerk of Courts	2,232.78	8.18%	2,232.78	-	2,232.78	11.78	2,244.56
Total	27,299.33	100.00%	27,299.33	-	27,299.33	144.00	27,443.33

Allocation Basis: Depreciation Expense by Central Service Department Asset Location

Allocation Source: Fixed Asset Management System and Depreciation Records effective 12/31/2012 - Finance Department

**DEPARTMENT 2
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

EQUIPMENT USE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Use

<u>Grantee Department</u>	<u>Total</u>	<u>Equipment Depreciation</u>
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	2,209.47	2,209.47
Finance & Accounting	1,384.02	1,384.02
Insurance	-	-
Facilities & Capital Management	21,605.28	21,605.28
County Treasurer	-	-
Central Services	-	-
Clerk of Courts	2,244.56	2,244.56
	<u>27,443.33</u>	<u>27,443.33</u>



**DEPARTMENT 3
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
SPECIAL ACCOUNTING
NATURE AND EXTENT OF SERVICES**

Marathon County contracts with an independent firm to perform an annual audit the County's financial records. Audit fees are direct billed to several departments. Costs have been allocated to departments not direct billed based on the number of Accounts Payable disbursements issued during 2012.

Direct-billed amounts are used as the allocation basis for those departments billed for audit services. Amounts billed have been offset against allocated costs.

The County also retained a consulting firm to prepare an indirect cost allocation plan. The plan was necessary in order to recover the cost of administrative services provided to Federal programs by the County. The fee for this service is allocated based on the number of functions analyzed in each department as indicated in the 2011 plan that was prepared during 2012.

Ref.: OMB Circular A-87, Attachment B, Sections 5 and 33.



**DEPARTMENT 3
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
SPECIAL ACCOUNTING
DEPARTMENTAL COSTS BY FUNCTION**

Department: **Special Accounting**

Functions:	Total	General & Administrative	General Audit	Department Specific Audit	Cost Allocation Plan
Expenditures:					
Independent Audit	73,358.00		21,629.58	51,728.42	
Indirect Cost Allocation Plan	7,200.00				7,200.00
Total Expenditures	80,558.00	-	21,629.58	51,728.42	7,200.00
Disallowed / Capitalized	-	-	-	-	-
General & Administrative Allocation	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	80,558.00	-	21,629.58	51,728.42	7,200.00
2nd Allocation					
Special Accounting	432.00		115.99	277.40	38.61
Information Technology	-	-	-	-	-
Employee Resources	-	-	-	-	-
County Clerk	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
County Administrator	-	-	-	-	-
Finance & Accounting	-	-	-	-	-
Insurance	-	-	-	-	-
Facilities & Capital Management	-	-	-	-	-
County Treasurer	-	-	-	-	-
Central Services	-	-	-	-	-
Clerk of Courts	-	-	-	-	-
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Total 2nd Allocation	432.00	-	115.99	277.40	38.61
Total 2nd Tier Allocation	432.00	-	115.99	277.40	38.61
Unallocated	-	-	-	-	-
Total Incoming Costs	432.00	-	115.99	277.40	38.61
Total Allocated Cost	80,990.00	-	21,745.57	52,005.82	7,238.61

**DEPARTMENT 3
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

SPECIAL ACCOUNTING

FUNCTIONAL COST ALLOCATIONS

Department: Special Accounting
Function: General Audit

Total 1st Tier Allocation \$ 21,629.58
Total 2nd Tier Allocation 115.99

Total Allocated Cost \$ 21,745.57

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Employee Resources	150	2.14%	463.89		463.89	2.49	466.38
County Clerk	103	1.47%	318.54		318.54	1.71	320.25
Corporation Counsel	56	0.80%	173.19		173.19	0.93	174.11
County Administrator	29	0.41%	89.69		89.69	0.48	90.17
Finance & Accounting	61	0.87%	188.65		188.65	1.01	189.66
Insurance	83	0.90%	194.83		194.83	1.04	195.88
Facilities & Capital Management	772	11.04%	2,387.48		2,387.48	12.80	2,400.28
County Treasurer	44	0.63%	136.07		136.07	0.73	136.80
Central Services	49	0.70%	151.54		151.54	0.81	152.35
Clerk of Courts	1,290	18.44%	3,989.44		3,989.44	21.39	4,010.84
Juvenile Detention	28	0.40%	86.59		86.59	0.46	87.06
Shelter Home	12	0.17%	37.11		37.11	0.20	37.31
District Attorney	272	3.89%	841.18		841.18	4.51	845.70
Victim / Witness	17	0.24%	52.57		52.57	0.28	52.86
Sheriff	620	8.86%	1,917.41		1,917.41	10.28	1,927.69
Corrections	220	3.15%	680.37		680.37	3.65	684.02
Emergency Government	9	0.13%	27.83		27.83	0.15	27.98
Conservation, Planning & Zoning	272	3.89%	841.18		841.18	4.51	845.70
Parks, Recreation & Forestry	2,588	37.00%	8,003.62		8,003.62	42.92	8,046.55
UW Extension	142	2.03%	439.15		439.15	2.35	441.50
UW Dormitory	43	0.61%	132.98		132.98	0.71	133.69
Veterans	35	0.50%	108.24		108.24	0.58	108.82
Register of Deeds	24	0.34%	74.22		74.22	0.40	74.62
Other Departments / Programs	95	1.36%	293.80		293.80	1.58	295.37
			-		-	-	-
Total	6,994.00	100.00%	21,629.58	-	21,629.58	115.99	21,745.57

Allocation Basis: Accounts Payable Disbursements by Departments Not Direct Billed for Audit Services During 2012

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
SPECIAL ACCOUNTING
FUNCTIONAL COST ALLOCATIONS**

Department: Special Accounting
Function: Department Specific Audit

Total 1st Tier Allocation \$ 51,728.42
Total 2nd Tier Allocation 277.40
Total Allocated Cost \$ 52,005.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance & Accounting	558.52	1.08%	558.52	(558.52)	-	3.00	3.00
Child Support	669.96	1.30%	669.96	(669.96)	-	3.59	3.59
Soc Svcs- Administration	15,024.51	29.04%	15,024.51	(15,024.51)	-	80.57	80.57
Health Department	7,230.43	13.98%	7,230.43	(7,230.43)	-	38.77	38.77
ADRC	6,671.09	12.90%	6,671.09	(6,671.09)	-	35.77	35.77
Solid Waste	1,499.28	2.90%	1,499.28	(1,499.28)	-	8.04	8.04
Highway	12,997.96	25.13%	12,997.96	(12,997.96)	-	69.70	69.70
Central Wisconsin Airport	5,987.37	11.57%	5,987.37	(5,987.37)	-	32.11	32.11
Library	1,089.30	2.11%	1,089.30	(1,089.30)	-	5.84	5.84
		-	-	-	-	-	-
Total	51,728.42	100.00%	51,728.42	(51,728.42)	-	277.40	277.40

Allocation Basis: Audit Fees Direct Billed During 2012

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 3
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
SPECIAL ACCOUNTING
FUNCTIONAL COST ALLOCATIONS**

**Department: Special Accounting
Function: Cost Allocation Plan**

Total 1st Tier Allocation	\$	7,200.00
Total 2nd Tier Allocation		<u>38.61</u>
Total Allocated Cost	\$	7,238.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Use	2.00	4.00%	288.00		288.00	-	288.00
Equipment Use	1.00	2.00%	144.00		144.00	-	144.00
Special Accounting	3.00	6.00%	432.00		432.00	-	432.00
Information Technology	1.00	2.00%	144.00		144.00	0.88	144.88
Employee Resources	2.00	4.00%	288.00		288.00	1.76	289.76
County Clerk	2.00	4.00%	288.00		288.00	1.76	289.76
Corporation Counsel	5.00	10.00%	720.00		720.00	4.39	724.39
County Administrator	6.00	12.00%	864.00		864.00	5.27	869.27
Finance & Accounting	3.00	6.00%	432.00		432.00	2.63	434.63
Insurance	3.00	6.00%	432.00		432.00	2.63	434.63
Facilities & Capital Management	12.00	24.00%	1,728.00		1,728.00	10.53	1,738.53
County Treasurer	3.00	6.00%	432.00		432.00	2.63	434.63
Central Services	5.00	10.00%	720.00		720.00	4.39	724.39
Clerk of Courts	2.00	4.00%	288.00		288.00	1.76	289.76
			-		-	-	-
Total	50.00	100.00%	7,200.00	-	7,200.00	38.61	7,238.61

Allocation Basis: Number of Departmental Functions Analyzed in 2011 Cost Plan
 Allocation Source: 2011 Indirect Cost Allocation Plan Prepared During 2012

**DEPARTMENT 3
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

SPECIAL ACCOUNTING

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Special Accounting

<u>Grantee Department</u>	<u>Total</u>	<u>General Audit</u>	<u>Department Specific Audit</u>	<u>Cost Allocation Plan</u>
Building Use	288.00	-	-	288.00
Equipment Use	144.00	-	-	144.00
Special Accounting	432.00	-	-	432.00
Information Technology	144.88	-	-	144.88
Employee Resources	756.13	466.38	-	289.76
County Clerk	610.00	320.25	-	289.76
Corporation Counsel	898.50	174.11	-	724.39
County Administrator	959.43	90.17	-	869.27
Finance & Accounting	627.29	189.66	3.00	434.63
Insurance	630.51	195.88	-	434.63
Facilities & Capital Management	4,138.81	2,400.28	-	1,738.53
County Treasurer	571.44	136.80	-	434.63
Central Services	876.74	152.35	-	724.39
Clerk of Courts	4,300.59	4,010.84	-	289.76
Child Support	3.59	-	3.59	-
Soc Svcs- Administration	80.57	-	80.57	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	38.77	-	38.77	-
NCHCC	-	-	-	-
ADRC	35.77	-	35.77	-
Older American Act	-	-	-	-
Nutrition	-	-	-	-
Juvenile Detention	87.06	87.06	-	-
Shelter Home	37.31	37.31	-	-
Judicial	-	-	-	-
District Attorney	845.70	845.70	-	-
Victim / Witness	52.86	52.86	-	-
Sheriff	1,927.69	1,927.69	-	-
Corrections	684.02	684.02	-	-
Emergency Government	27.98	27.98	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	845.70	845.70	-	-
Parks, Recreation & Forestry	8,046.55	8,046.55	-	-
Solid Waste	8.04	-	8.04	-
Highway	69.70	-	69.70	-
Central Wisconsin Airport	32.11	-	32.11	-
UW Extension	441.50	441.50	-	-
UW Dormitory	133.69	133.69	-	-
Library	5.84	-	5.84	-
Veterans	108.82	108.82	-	-
Register of Deeds	74.62	74.62	-	-
Other Departments / Programs	295.37	295.37	-	-
	29,261.58	21,745.57	277.40	7,238.61



**DEPARTMENT 4
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
DATA PROCESSING
NATURE AND EXTENT OF SERVICES**

Marathon County and the City of Wausau are provided with Data Processing services through the operations of the City-County Data Center Commission. During 2012 Marathon County was assessed \$1,244,115.40 for its share of services & support.

Costs are allocated based on the number of hours of support by benefiting department during 2012 as identified on the Work Distribution report provided by the City-County Data Center Commission.

Ref.: OMB Circular A-87, Attachment B, Sections 6.



**DEPARTMENT 4
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
DATA PROCESSING
DEPARTMENTAL COSTS BY FUNCTION**

Department:		Information Technology		
Functions:	Total	General & Administrative	IT Services	
Expenditures:				
Salaries & Wages	-	-		
Fringe Benefits	-			
Contracted Services	1,244,115.40		1,244,115.40	
Total Expenditures	1,244,115.40	-	1,244,115.40	
Cost Adjustments:				
Intra-County Charges	-			
Total Cost Adjustments	-	-	-	
Disallowed / Capitalized				
	-			
General & Administrative Allocation				
Incoming Costs				
1st Allocation				
Building Use	-		-	
Equipment Use	-		-	
Special Accounting	144.00		144.00	
Total 1st Allocation	144.00	-	144.00	
Unallocated				
	-			
Total 1st Tier Allocation	1,244,259.40	-	1,244,259.40	
2nd Allocation				
Information Technology	1,036,410.37		1,036,410.37	
Employee Resources	-		-	
County Clerk	-		-	
Corporation Counsel	8,981.19		8,981.19	
County Administrator	10,564.35		10,564.35	
Finance & Accounting	23,036.40		23,036.40	
Insurance	1,109.00		1,109.00	
Facilities & Capital Management	-		-	
County Treasurer	-		-	
Central Services	3,646.06		3,646.06	
Clerk of Courts	-		-	
Building Use	-		-	
Equipment Use	-		-	
Special Accounting	0.88		0.88	
Total 2nd Allocation	1,083,748.25	-	1,083,748.25	
Unallocated				
	-			
Total 2nd Tier Allocation	1,083,748.25	-	1,083,748.25	
Total Incoming Costs	1,083,892.25	-	1,083,892.25	
Total Allocated Cost	2,328,007.65	-	2,328,007.65	

**DEPARTMENT 4
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
DATA PROCESSING
FUNCTIONAL COST ALLOCATIONS**

**Department: Information Technology
Function: IT Services**

Total 1st Tier Allocation \$ 1,244,259.40
Total 2nd Tier Allocation 1,083,748.25
Total Allocated Cost \$ 2,328,007.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	35,537.05	83.30%	1,036,410.37	-	1,036,410.37	-	1,036,410.37
Employee Resources	51.25	0.12%	1,494.67	1,494.67	-	7,793.36	9,288.02
County Clerk	106.25	0.25%	3,098.70	3,098.70	-	16,156.96	19,255.66
Corporation Counsel	34.75	0.08%	1,013.46	1,013.46	-	5,284.28	6,297.73
County Administrator	54.25	0.13%	1,582.16	1,582.16	-	8,249.56	9,831.71
Finance & Accounting	238.75	0.56%	6,962.96	6,962.96	-	36,305.65	43,268.60
Insurance	7.00	0.02%	204.15	204.15	-	1,064.46	1,268.61
Facilities & Capital Management	81.00	0.19%	2,362.30	2,362.30	-	12,317.31	14,679.61
County Treasurer	299.75	0.70%	8,741.98	8,741.98	-	45,581.64	54,323.62
Soc Svcs- Administration	1,127.75	2.64%	32,889.95	32,889.95	-	171,491.91	204,381.86
Special Education	9.25	0.02%	269.77	269.77	-	1,406.61	1,676.38
Health Department	1,114.10	2.61%	32,491.86	32,491.86	-	169,416.21	201,908.07
Juvenile Detention	35.25	0.08%	1,028.04	1,028.04	-	5,360.31	6,388.35
Shelter Home	11.75	0.03%	342.68	342.68	-	1,786.77	2,129.45
Judicial	6.50	0.02%	189.57	189.57	-	988.43	1,177.99
District Attorney	40.25	0.09%	1,173.86	1,173.86	-	6,120.64	7,294.50
Sheriff	974.50	2.28%	28,420.53	28,420.53	-	148,187.86	176,608.40
Conservation, Planning & Zoning	1,338.00	3.14%	39,021.73	39,021.73	-	203,463.68	242,485.41
Parks, Recreation & Forestry	143.50	0.34%	4,185.07	4,185.07	-	21,821.40	26,006.47
Solid Waste	37.25	0.09%	1,086.37	1,086.37	-	5,664.44	6,750.81
Highway	1,050.50	2.46%	30,637.01	30,637.01	-	159,744.84	190,381.86
Central Wisconsin Airport	3.00	0.01%	87.49	87.49	-	456.20	543.69
UW Extension	85.00	0.20%	2,478.96	2,478.96	-	12,925.57	15,404.53
Library	115.25	0.27%	3,361.18	3,361.18	-	17,525.55	20,886.73
Veterans	15.25	0.04%	444.75	444.75	-	2,319.00	2,763.75
Register of Deeds	139.25	0.33%	4,061.12	4,061.12	-	21,175.13	25,236.24
Other Departments / Programs	7.50	0.02%	218.73	218.73	-	1,140.49	1,359.22
Total	42,663.90	100.00%	1,244,259.40	-	1,244,259.40	1,083,748.25	2,328,007.65

Allocation Basis: Distribution of Work Hours Support by Benefiting Department During 2012

Allocation Source: City-County Data Center



**DEPARTMENT 4
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

DATA PROCESSING

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

<u>Grantee Department</u>	<u>Total</u>	<u>IT Services</u>
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	1,036,410.37	1,036,410.37
Employee Resources	9,288.02	9,288.02
County Clerk	19,255.66	19,255.66
Corporation Counsel	6,297.73	6,297.73
County Administrator	9,831.71	9,831.71
Finance & Accounting	43,268.60	43,268.60
Insurance	1,268.61	1,268.61
Facilities & Capital Management	14,679.61	14,679.61
County Treasurer	54,323.62	54,323.62
Central Services	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	204,381.86	204,381.86
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	1,676.38	1,676.38
Health Department	201,908.07	201,908.07
NCHCC	-	-
ADRC	-	-
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	6,388.35	6,388.35
Shelter Home	2,129.45	2,129.45
Judicial	1,177.99	1,177.99
District Attorney	7,294.50	7,294.50
Victim / Witness	-	-
Sheriff	176,608.40	176,608.40
Corrections	-	-
Emergency Government	-	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	242,485.41	242,485.41
Parks, Recreation & Forestry	26,006.47	26,006.47
Solid Waste	6,750.81	6,750.81
Highway	190,381.86	190,381.86
Central Wisconsin Airport	543.69	543.69
UW Extension	15,404.53	15,404.53
UW Dormitory	-	-
Library	20,886.73	20,886.73
Veterans	2,763.75	2,763.75
Register of Deeds	25,236.24	25,236.24
Other Departments / Programs	1,359.22	1,359.22
	<u>2,328,007.65</u>	<u>2,328,007.65</u>



**DEPARTMENT 5
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
EMPLOYEE RESOURCES
NATURE AND EXTENT OF SERVICES**

Employee Resources is responsible for the coordination of manpower needs analysis and planning, recruitment and selection, wage and salary administration, advisory services to management and employees, employee and management training and personnel records management.

Costs have been analyzed and assigned to the following functions for allocation as indicated below:

- **Personnel Services** – Related costs are allocated to benefiting departments based on the number of employees by department.
- **Department Specific** – Costs identified as being related to specific departments have been directly assigned to such department.

Ref.: OMB Circular A-87, Attachment B, Sections 11, 17 and 33.



**DEPARTMENT 5
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

EMPLOYEE RESOURCES

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
Expenditures:				
Salaries & Wages	247,802.99		247,802.99	
Fringe Benefits	107,602.41		107,602.41	
Medical / Dental Fees	15,119.28		-	15,119.28
Legal Fees	2,315.58		-	2,315.58
Management Training	17,883.07		17,883.07	
Testing Services	9,603.03		9,603.03	
Sundry Repair & Maintenance Svcs	4,853.00		4,853.00	
Paper, Stationery & Forms	1,075.98		1,075.98	
Other Professional Services	25,003.03		-	25,003.03
Printing / Duplicating	5,755.35		5,755.35	
Office Supplies	1,016.59		1,016.59	
Books / Directories	1,227.66		1,227.66	
Subscriptions & Dues	883.00		883.00	
Registration / Tuition Fees	1,335.00		1,335.00	
Travel, Conference & Training	3,813.73		3,813.73	
Advertising	8,622.70		-	8,622.70
Total Expenditures	453,912.40	-	402,851.81	51,060.59
Adjustments:				
Retiree Recognition Dinner	11,202.54		11,202.54	
Total Cost Adjustments	11,202.54	-	11,202.54	-
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Use	21,881.36		21,881.36	-
Equipment Use	-		-	-
Special Accounting	751.89		751.89	-
Information Technology	1,494.67		1,494.67	-
Total 1st Allocation	24,127.91	-	24,127.91	-
Total 1st Tier Allocation	489,242.85	-	438,182.26	51,060.59
2nd Allocation				
Building Use	4.78		4.78	-
Equipment Use	-		-	-
Special Accounting	4.24		4.24	-
Information Technology	7,793.36		7,793.36	-
Employee Resources	7,644.09		7,644.09	-
County Clerk	-		-	-
Corporation Counsel	4,490.59		4,490.59	-
County Administrator	28,544.07		28,544.07	-
Finance & Accounting	4,489.58		4,489.58	-
Insurance	2,354.24		2,354.24	-
Facilities & Capital Management	28,541.22		28,541.22	-
County Treasurer	361.03		361.03	-
Central Services	2,067.40		2,067.40	-
Clerk of Courts	-		-	-
Total 2nd Allocation	86,294.61	-	86,294.61	-
Total 2nd Tier Allocation	86,294.61	-	86,294.61	-
Total Incoming Costs	110,422.52		110,422.52	
Total Allocated Cost	575,537.46	-	524,476.87	51,060.59



**DEPARTMENT 5
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

EMPLOYEE RESOURCES

FUNCTIONAL COST ALLOCATIONS

Department: **Employee Resources**
Function: **Personnel Administration**

Total 1st Tier Allocation	\$	438,182.26
Total 2nd Tier Allocation		<u>86,294.61</u>
Total Allocated Cost	\$	524,476.87

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier		Total Allocated
		Percentage	Gross Allocation		Allocation	2nd Tier Allocation	
Employee Resources	6.00	0.74%	3,237.80		3,237.80	-	3,237.80
County Clerk	4.00	0.49%	2,158.53		2,158.53	428.26	2,586.79
Corporation Counsel	8.00	0.99%	4,317.07		4,317.07	856.52	5,173.59
County Administrator	4.00	0.49%	2,158.53		2,158.53	428.26	2,586.79
Finance & Accounting	7.00	0.86%	3,777.43		3,777.43	749.46	4,526.89
Insurance	2.00	0.25%	1,079.27		1,079.27	214.13	1,293.40
Facilities & Capital Management	28.00	3.45%	15,109.73		15,109.73	2,997.83	18,107.56
County Treasurer	6.00	0.74%	3,237.80		3,237.80	642.39	3,880.19
Central Services	1.00	0.12%	539.63		539.63	107.07	646.70
Clerk of Courts	38.00	4.68%	20,506.07		20,506.07	4,068.48	24,574.55
Child Support	15.00	1.85%	8,094.50		8,094.50	1,605.98	9,700.48
Soc Svcs- Administration	11.00	1.35%	5,935.97		5,935.97	1,177.72	7,113.68
Soc Svcs- Income Maint	31.00	3.82%	16,728.63		16,728.63	3,319.02	20,047.66
Soc Svcs- Programs	46.00	5.67%	24,823.13		24,823.13	4,925.00	29,748.14
Health Department	50.00	6.16%	26,981.67		26,981.67	5,353.26	32,334.93
ADRC	21.00	2.59%	11,332.30		11,332.30	2,248.37	13,580.67
Older American Act	43.00	5.30%	23,204.23		23,204.23	4,603.81	27,808.04
Nutrition	23.00	2.83%	12,411.57		12,411.57	2,462.50	14,874.07
Shelter Home	21.00	2.59%	11,332.30		11,332.30	2,248.37	13,580.67
District Attorney	10.00	1.23%	5,396.33		5,396.33	1,070.65	6,466.99
Victim / Witness	4.00	0.49%	2,158.53		2,158.53	428.26	2,586.79
Sheriff	117.00	14.41%	63,137.10		63,137.10	12,526.64	75,663.74
Corrections	46.00	5.67%	24,823.13		24,823.13	4,925.00	29,748.14
Emergency Government	2.00	0.25%	1,079.27		1,079.27	214.13	1,293.40
Justice Alternatives 177	1.00	0.12%	539.63		539.63	107.07	646.70
Conservation, Planning & Zoning	22.00	2.71%	11,871.93		11,871.93	2,355.44	14,227.37
Parks, Recreation & Forestry	70.00	8.62%	37,774.33		37,774.33	7,494.57	45,268.90
Solid Waste	6.00	0.74%	3,237.80		3,237.80	642.39	3,880.19
Highway	74.00	9.11%	39,932.87		39,932.87	7,922.83	47,855.70
Central Wisconsin Airport	24.00	2.96%	12,951.20		12,951.20	2,569.57	15,520.77
UW Extension	4.00	0.49%	2,158.53		2,158.53	428.26	2,586.79
Library	53.00	6.53%	28,600.57		28,600.57	5,674.46	34,275.03
Veterans	3.00	0.37%	1,618.90		1,618.90	321.20	1,940.10
Register of Deeds	8.00	0.99%	4,317.07		4,317.07	856.52	5,173.59
Other Departments / Programs	3.00	0.37%	1,618.90		1,618.90	321.20	1,940.10
Total	812.00	100.00%	438,182.26	-	438,182.26	86,294.61	524,476.87

Allocation Basis: Number of Employees by Department

Allocation Source: County Personnel and Payroll Records



**DEPARTMENT 5
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
EMPLOYEE RESOURCES
FUNCTIONAL COST ALLOCATIONS**

Department: Employee Resources
Function: Department Specific

Total 1st Tier Allocation \$ 51,060.59
Total 2nd Tier Allocation -
Total Allocated Cost \$ 51,060.59

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	4,437.89	8.69%	4,437.89	(31.60)	4,406.29	-	4,406.29
Corporation Counsel	732.15	1.43%	732.15	-	732.15	-	732.15
Facilities & Capital Management	303.90	0.60%	303.90	-	303.90	-	303.90
Clerk of Courts	285.24	0.56%	285.24	-	285.24	-	285.24
Soc Svcs- Administration	5,561.09	10.89%	5,561.09	(208.54)	5,352.55	-	5,352.55
Health Department	547.99	1.07%	547.99	-	547.99	-	547.99
ADRC	2,088.73	4.09%	2,088.73	(1,962.05)	126.68	-	126.68
District Attorney	1,743.91	3.42%	1,743.91	-	1,743.91	-	1,743.91
Sheriff	24,789.05	48.55%	24,789.05	-	24,789.05	-	24,789.05
Conservation, Planning & Zoning	1,274.44	2.50%	1,274.44	-	1,274.44	-	1,274.44
Parks, Recreation & Forestry	2,712.49	5.31%	2,712.49	(1,810.62)	901.87	-	901.87
Solid Waste	133.14	0.26%	133.14	-	133.14	-	133.14
Highway	2,795.08	5.47%	2,795.08	-	2,795.08	-	2,795.08
Central Wisconsin Airport	1,521.53	2.98%	1,521.53	(1,138.28)	383.25	-	383.25
UW Extension	74.66	0.15%	74.66	-	74.66	-	74.66
Library	2,059.30	4.03%	2,059.30	(6,889.80)	(4,830.50)	-	(4,830.50)
Total	51,060.59	100.00%	51,060.59	(12,040.89)	39,019.70	-	39,019.70

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Marathon County Finance Department



**DEPARTMENT 5
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

EMPLOYEE RESOURCES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Resources

<u>Grantee Department</u>	<u>Total</u>	<u>Personnel Administration</u>	<u>Department Specific</u>
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	7,644.09	3,237.80	4,406.29
County Clerk	2,586.79	2,586.79	-
Corporation Counsel	5,905.74	5,173.59	732.15
County Administrator	2,586.79	2,586.79	-
Finance & Accounting	4,526.89	4,526.89	-
Insurance	1,293.40	1,293.40	-
Facilities & Capital Management	18,411.46	18,107.56	303.90
County Treasurer	3,880.19	3,880.19	-
Central Services	646.70	646.70	-
Clerk of Courts	24,859.79	24,574.55	285.24
Child Support	9,700.48	9,700.48	-
Soc Svcs- Administration	12,466.23	7,113.68	5,352.55
Soc Svcs- Income Maint	20,047.66	20,047.66	-
Soc Svcs- Programs	29,748.14	29,748.14	-
Special Education	-	-	-
Health Department	32,882.92	32,334.93	547.99
NCHCC	-	-	-
ADRC	13,707.35	13,580.67	126.68
Older American Act	27,808.04	27,808.04	-
Nutrition	14,874.07	14,874.07	-
Juvenile Detention	-	-	-
Shelter Home	13,580.67	13,580.67	-
Judicial	-	-	-
District Attorney	8,210.90	6,466.99	1,743.91
Victim / Witness	2,586.79	2,586.79	-
Sheriff	100,452.79	75,663.74	24,789.05
Corrections	29,748.14	29,748.14	-
Emergency Government	1,293.40	1,293.40	-
Justice Alternatives 177	646.70	646.70	-
Conservation, Planning & Zoning	15,501.81	14,227.37	1,274.44
Parks, Recreation & Forestry	46,170.77	45,268.90	901.87
Solid Waste	4,013.33	3,880.19	133.14
Highway	50,650.78	47,855.70	2,795.08
Central Wisconsin Airport	15,904.02	15,520.77	383.25
UW Extension	2,661.45	2,586.79	74.66
UW Dormitory	-	-	-
Library	29,444.53	34,275.03	(4,830.50)
Veterans	1,940.10	1,940.10	-
Register of Deeds	5,173.59	5,173.59	-
Other Departments / Programs	1,940.10	1,940.10	-
	563,496.57	524,476.87	39,019.70



**DEPARTMENT 6
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
COUNTY CLERK
NATURE AND EXTENT OF SERVICES**

The Marathon County Clerk performs the general government functions of legislative support, elections, and issuance of licenses and permits. These costs are considered “General Government” and have been so classified thereby removing them from further allocation.

In addition, the staff in the County Clerk’s office also provides support and management oversight to the operations of the Central Services Department. Related costs have been identified based on Personnel Activity Reports (PARs) prepared by department employees and have been allocated directly to the Central Services Department for subsequent re-allocation.

Ref.: OMB Circular A-87, Attachment B, Section 10, 11, 23, and 25.



**DEPARTMENT 6
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
COUNTY CLERK
DEPARTMENTAL COSTS BY FUNCTION**

Department: County Clerk

Functions:	Total	General & Administrative	Central Services	General Government
Expenditures:				
Salaries & Wages	148,956.33	84,160.33	446.87	64,349.13
Fringe Benefits	53,733.54	30,359.45	161.20	23,212.89
Professional Services	10,568.47			10,568.47
Printing / Duplicating	52,881.68	52,881.68		
Office Machines R&M	56,658.99	56,658.99		
Paper / Stationery Forms	26,915.65	26,915.65		
Maps, Books, Directories	192.00			192.00
Office Supplies	21,849.13	21,849.13		
Subscriptions & Dues	70.00	70.00		
Registration /Tuition Fees	280.00	280.00		
Travel, Conference & Training	2,223.66	2,223.66		
Publication of Legal Notices	21,553.57			21,553.57
Tax Deed Land Cost	4,696.05			4,696.05
Total Expenditures	400,579.07	275,398.89	608.07	124,572.11
Cost Adjustments:				
Licenses & Permits	(25,519.20)			(25,519.20)
Public Charges for Services	(94,535.15)			(94,535.15)
Election Related Revenue	(121,263.19)			(121,263.19)
Miscellaneous Revenue	(655.07)			(655.07)
Total Cost Adjustments	(241,972.61)	-	-	(241,972.61)
Disallowed / Capitalized	(156,099.09)	-	-	(156,099.09)
General & Administrative Allocation	-	(275,398.89)	1,899.30	273,499.58
Incoming Costs				
1st Allocation				
Building Use	16,064.62	-	110.79	15,953.83
Equipment Use	-	-	-	-
Special Accounting	606.54	-	4.18	602.35
Information Technology	3,098.70	-	21.37	3,077.33
Employee Resources	2,158.53	-	14.89	2,143.65
Total 1st Allocation	21,928.39	-	151.23	21,777.16
Unallocated	(21,777.16)	-	-	(21,777.16)
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	2,658.60	-	2,658.60	(0.00)
2nd Allocation				
Building Use	3.51	-	0.02	3.48
Equipment Use	-	-	-	-
Special Accounting	3.46	-	0.02	3.44
Information Technology	16,156.96	-	111.43	16,045.54
Employee Resources	428.26	-	2.95	425.31
County Clerk	-	-	-	-
Corporation Counsel	16,088.60	-	110.96	15,977.65
County Administrator	7,986.16	-	55.08	7,931.08
Finance & Accounting	3,142.30	-	21.67	3,120.63
Insurance	4,422.12	-	30.50	4,391.63
Facilities & Capital Management	20,954.09	-	144.51	20,809.58
County Treasurer	340.81	-	2.35	338.46
Central Services	1,283.17	-	8.85	1,274.32
Clerk of Courts	-	-	-	-
Total 2nd Allocation	70,809.45	-	488.34	70,321.11
Unallocated	(70,321.11)	-	-	(70,321.11)
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	488.34	-	488.34	-
Total Incoming Costs	639.57	-	639.57	-
Total Allocated Cost	\$ 3,146.94	\$ -	\$ 3,146.94	\$ (0.00)



**DEPARTMENT 6
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
COUNTY CLERK
FUNCTIONAL COST ALLOCATIONS**

**Department: County Clerk
Function: Central Services**

Total 1st Tier Allocation \$ 2,658.60
Total 2nd Tier Allocation 488.34
Total Allocated Cost \$ 3,146.94

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Central Services	100%	100.00%	2,658.60		2,658.60	488.34	3,146.94
Total	100%	100.00%	2,658.60	-	2,658.60	488.34	3,146.94

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Employee Time Reports for FY 2010



**DEPARTMENT 6
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

COUNTY CLERK

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Clerk

Grantee Department	Total	Central Services
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance & Accounting	-	-
Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services	3,146.94	3,146.94
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	-	-
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	-	-
Shelter Home	-	-
Judicial	-	-
District Attorney	-	-
Victim / Witness	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	-	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-
Solid Waste	-	-
Highway	-	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
	3,146.94	3,146.94

**MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
NATURE AND EXTENT OF SERVICES**

The Office of the Corporation Counsel is responsible for providing legal services to County departments and officials. The Counsel and staff furnish legal advice, process litigation and represent the County's legislature and collective bargaining interests. In addition, the Corporation Counsel provides direct support to the Child Support Program, Social Services, Collections and NCHC.

Costs are allocated as follows:

- **Departmental Support** - This function relates to the costs related to time spent providing legal assistance to County departments not specifically allocated elsewhere in this chapter. Allocation is based on a detailed analysis of effort expended by the Corporation Counsel and departmental staff. Note that costs related to services provided to the County Board and its committees have been identified and allocated to "Other" thereby being removed from further allocation in this plan. Amounts previously billed have been appropriately offset against allocated costs.
- **Child Support** - This function relates to the costs related to time spent providing assistance to the Child Support program. Allocation is based on a detailed analysis of monthly claims based on the cooperative agreement between these offices. Direct billed amounts have been appropriately offset against allocated costs.
- **Social Services** – This function relates to the costs related to time spent providing assistance to the Social Services Department. Direct billed amounts have been appropriately offset against allocated costs.
- **NCHC Services** – The Health Center is directly billed for services provided by the Office of the Corporation Counsel. Direct Billed amounts have been offset against allocated costs.

Ref.: OMB Circular A-87, Attachment B, Sections 11, 14 and 23.



**DEPARTMENT 7
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL**

DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Child Support	Social Services	NCHC Services
Expenditures:						
Salaries & Wages	414,007.81	39,496.35	197,738.26	82,882.06	81,558.01	12,333.13
Fringe Benefits	145,576.54	13,888.00	69,558.66	29,143.62	28,678.04	4,308.22
Transcription	48.00	48.00				
Paper, Stationery, Forms	773.66		773.66			
Printing / Duplicating	4,272.49	4,272.49				
Office Machines R&M	1,461.57	1,461.57				
Process Service	289.57		269.57			
Office Supplies	3,544.73		1,871.58	784.47	771.94	116.73
Subscriptions & Dues	1,801.50	1,801.50				
Registration / Tuition Fees	604.00	604.00				
Travel, Conference & Training	761.72	761.72				
Filing Fees, Publication Legal Notices	30.00		30.00			
Books & Directories	6,447.31	6,447.31				
Other Professional Services-Data Svcs	3,936.40	3,936.40				
Total Expenditures	583,535.30	72,717.34	270,241.73	112,810.15	111,007.99	16,758.08
Disallowed / Capitalized	-	-				
General & Administrative Allocation	-	(72,717.34)	38,394.02	16,092.87	15,835.78	2,394.67
Incoming Costs						
1st Allocation						
Building Use	20,187.88	1,925.92	9,642.13	4,041.50	3,976.94	601.39
Equipment Use	-	-	-	-	-	-
Special Accounting	893.19	85.21	426.60	178.81	175.95	26.61
Information Technology	1,013.46	96.68	484.05	202.89	199.65	30.19
Employee Resources	5,049.22	481.70	2,411.61	1,010.83	994.68	150.41
County Clerk	-	-	-	-	-	-
Total 1st Allocation	27,143.74	2,589.51	12,964.38	5,434.03	5,347.22	808.60
General & Administrative Allocation	-	(2,589.51)	1,367.24	573.08	563.92	85.28
Unallocated	-	-				
Total 1st Tier Allocation	610,679.04	-	322,967.37	134,910.12	132,754.91	20,046.63
2nd Allocation						
Building Use	4.41	0.42	2.11	0.88	0.87	0.13
Equipment Use	-	-	-	-	-	-
Special Accounting	5.32	0.51	2.54	1.06	1.05	0.16
Information Technology	5,284.28	504.12	2,523.87	1,057.88	1,040.98	157.42
Employee Resources	856.52	81.71	409.09	171.47	168.73	25.52
County Clerk	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-
County Administrator	6,662.37	635.59	3,182.08	1,333.77	1,312.46	198.47
Finance & Accounting	2,404.46	229.39	1,148.42	481.36	473.67	71.63
Insurance	2,525.59	240.94	1,206.27	505.81	497.53	75.24
Facilities & Capital Management	10,323.01	984.81	4,930.47	2,066.81	2,033.59	307.52
County Treasurer	440.27	42.00	210.28	88.14	86.73	13.12
Central Services	2,595.36	247.60	1,239.59	519.58	511.28	77.31
Clerk of Courts	-	-	-	-	-	-
Total 2nd Allocation	31,101.57	2,967.09	14,854.72	6,226.36	6,126.89	926.50
General & Administrative Allocation	(97.71)	(2,967.09)	1,566.59	656.64	646.15	97.71
Unallocated	(926.50)	-				(926.50)
Total 2nd Tier Allocation	30,077.35	-	16,421.31	6,883.00	6,773.04	97.71
Total Incoming Costs	58,245.30	-	30,752.93	12,890.10	12,684.18	991.59
Total Allocated Cost	640,854.10	-	339,386.68	141,793.12	139,527.95	20,144.34



**DEPARTMENT 7
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS**

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation \$ 322,967.37
Total 2nd Tier Allocation 16,421.31
Total Allocated Cost \$ 339,388.68

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Information Technology	2.8%	2.78%	8,981.19		8,981.19	-	8,981.19
Employee Resources	1.4%	1.39%	4,490.59		4,490.59	-	4,490.59
County Clerk	5.0%	4.98%	16,088.60		16,088.60	-	16,088.60
County Administrator	6.3%	6.27%	20,256.13		20,256.13	1,133.69	21,389.82
Finance & Accounting	1.4%	1.39%	4,490.59		4,490.59	251.33	4,741.92
Insurance	2.8%	2.78%	8,981.19		8,981.19	502.66	9,483.84
Facilities & Capital Management	0.7%	0.70%	2,261.45		2,261.45	126.57	2,388.02
County Treasurer	2.1%	2.09%	6,752.04		6,752.04	377.90	7,129.94
Clerk of Courts	12.8%	12.84%	41,481.45		41,481.45	2,321.62	43,803.08
Special Education	0.7%	0.70%	2,261.45		2,261.45	126.57	2,388.02
Health Department	4.3%	4.28%	13,827.15		13,827.15	773.87	14,601.03
ADRC	2.8%	2.78%	8,981.19		8,981.19	502.66	9,483.84
Judicial	2.8%	2.78%	8,981.19		8,981.19	502.66	9,483.84
Sheriff	17.1%	17.13%	55,308.61		55,308.61	3,095.50	58,404.10
Corrections	1.4%	1.39%	4,490.59		4,490.59	251.33	4,741.92
Emergency Government	6.4%	6.37%	20,579.20		20,579.20	1,151.77	21,730.97
Conservation, Planning & Zoning	5.6%	5.57%	17,994.68		17,994.68	1,007.12	19,001.80
Parks, Recreation & Forestry	2.8%	2.78%	8,981.19		8,981.19	502.66	9,483.84
Solid Waste	2.8%	2.78%	8,981.19		8,981.19	502.66	9,483.84
Highway	6.4%	6.37%	20,579.20		20,579.20	1,151.77	21,730.97
Central Wisconsin Airport	2.8%	2.78%	8,981.19		8,981.19	502.66	9,483.84
Library	6.3%	6.27%	20,256.13		20,256.13	1,133.69	21,389.82
Veterans	1.4%	1.39%	4,490.59		4,490.59	251.33	4,741.92
Other Departments / Programs	1.4%	1.39%	4,490.59		4,490.59	251.33	4,741.92
			-		-	-	-
Total	100.0%	100.00%	322,967.37	-	322,967.37	16,421.31	339,388.68

Allocation Basis: Time / Effort to Benefiting Department During 2012

Allocation Source: Corporation Counsel Analysis



**DEPARTMENT 7
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS**

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 134,910.12
Total 2nd Tier Allocation 6,883.00
Total Allocated Cost \$ 141,793.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100%	100.00%	134,910.12	(112,025.68)	22,884.44	6,883.00	29,767.44
Total	1.00	100.00%	134,910.12	(112,025.68)	22,884.44	6,883.00	29,767.44

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Child Support Claim Reports

**DEPARTMENT 7
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS**

**Department: Corporation Counsel
Function: Social Services**

Total 1st Tier Allocation \$ 132,754.91
Total 2nd Tier Allocation 6,773.04
Total Allocated Cost \$ 139,527.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Soc Svcs- Administration	71,716.94	65.06%	86,367.17	(71,716.94)	14,650.23	4,406.38	19,056.61
Soc Svcs- Income Maint	38,519.11	34.94%	46,387.74	(38,519.11)	7,868.63	2,366.66	10,235.29
Total	<u>110,236.05</u>	<u>100.00%</u>	<u>132,754.91</u>	<u>(110,236.05)</u>	<u>22,518.86</u>	<u>6,773.04</u>	<u>29,291.90</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

**DEPARTMENT 7
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS**

Department: Corporation Counsel
Function: NCHC Services

Total 1st Tier Allocation \$ 20,046.63
Total 2nd Tier Allocation 97.71
Total Allocated Cost \$ 20,144.34

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
NCHCC	100.00%	100.00%	20,046.63	(6,721.85)	13,324.78	97.71	13,422.49
Total	100.00%	100.00%	20,046.63	(6,721.85)	13,324.78	97.71	13,422.49

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports



**DEPARTMENT 7
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

CORPORATION COUNSEL

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Departmental Support	Child Support	Social Services	NCHC Services
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	8,981.19	8,981.19	-	-	-
Employee Resources	4,490.59	4,490.59	-	-	-
County Clerk	16,088.60	16,088.60	-	-	-
Corporation Counsel	-	-	-	-	-
County Administrator	21,389.82	21,389.82	-	-	-
Finance & Accounting	4,741.92	4,741.92	-	-	-
Insurance	9,483.84	9,483.84	-	-	-
Facilities & Capital Management	2,388.02	2,388.02	-	-	-
County Treasurer	7,129.94	7,129.94	-	-	-
Central Services	-	-	-	-	-
Clerk of Courts	43,803.08	43,803.08	-	-	-
Child Support	29,767.44	-	29,767.44	-	-
Soc Svcs- Administration	19,056.61	-	-	19,056.61	-
Soc Svcs- Income Maint	10,235.29	-	-	10,235.29	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	2,388.02	2,388.02	-	-	-
Health Department	14,601.03	14,601.03	-	-	-
NCHCC	13,422.49	-	-	-	13,422.49
ADRC	9,483.84	9,483.84	-	-	-
Older American Act	-	-	-	-	-
Nutrition	-	-	-	-	-
Juvenile Detention	-	-	-	-	-
Shelter Home	-	-	-	-	-
Judicial	9,483.84	9,483.84	-	-	-
District Attorney	-	-	-	-	-
Victim / Witness	-	-	-	-	-
Sheriff	58,404.10	58,404.10	-	-	-
Corrections	4,741.92	4,741.92	-	-	-
Emergency Government	21,730.97	21,730.97	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	19,001.80	19,001.80	-	-	-
Parks, Recreation & Forestry	9,483.84	9,483.84	-	-	-
Solid Waste	9,483.84	9,483.84	-	-	-
Highway	21,730.97	21,730.97	-	-	-
Central Wisconsin Airport	9,483.84	9,483.84	-	-	-
UW Extension	-	-	-	-	-
UW Dormitory	-	-	-	-	-
Library	21,389.82	21,389.82	-	-	-
Veterans	4,741.92	4,741.92	-	-	-
Register of Deeds	-	-	-	-	-
Other Departments / Programs	4,741.92	4,741.92	-	-	-
411,870.52	339,388.68	29,767.44	29,291.90	13,422.49	

**DEPARTMENT 8
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
NATURE AND EXTENT OF SERVICES**

The County Administrator serves as the Chief Operating Officer for Marathon County. This office coordinates and directs all administrative and management functions of the County not otherwise vested by law in boards or commissions or in other elected officials and fulfilling other duties as assigned by the County Board of Supervisors.

Time spent by the County Administrator's Office providing direction/support to County departments have been allocated based on an analysis of effort expended by staff to benefiting departments. Note: Costs related to providing service to the County Board or its Committees have been allocated to "Other Departments/Programs" and are thereby effectively disallowed for further plan allocation.

Ref.: OMB Circular A-87, Attachment B, Sections 11, 23, and 33.

**DEPARTMENT 8
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

Department: County Administrator

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Department Specific
Expenditures:			
Salaries & Wages	272,757.94		272,757.94
Fringe Benefits	85,913.54		85,913.54
Telephone	1,669.44		1,669.44
Office Machines R&M	2,129.90		2,129.90
Paper, Stationery & Forms	107.77		107.77
Printing / Duplicating	5,066.05		5,066.05
Office Supplies	215.12		215.12
Subscriptions & Dues	5,626.72		5,626.72
Registration /Tuition Fees	2,223.12		2,223.12
Travel, Conference & Training	6,527.24		6,527.24
Community Support	(2.76)		(2.76)
Other Professional Services	5,329.81		5,329.81
Educational Supplies	3,250.00		3,250.00
Total Expenditures	390,813.89	-	390,813.89
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	(3,250.00)		(3,250.00)
Incoming Costs			
1st Allocation			
Building Use	7,871.67	-	7,871.67
Equipment Use	2,197.88	-	2,197.88
Special Accounting	953.69	-	953.69
Information Technology	1,582.16	-	1,582.16
Employee Resources	2,158.53	-	2,158.53
County Clerk	-	-	-
Corporation Counsel	20,256.13	-	20,256.13
Total 1st Allocation	35,020.05	-	35,020.05
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 1st Tier Allocation	422,583.94	-	422,583.94
2nd Allocation			
Building Use	1.72	-	1.72
Equipment Use	11.59	-	11.59
Special Accounting	5.75	-	5.75
Information Technology	8,249.56	-	8,249.56
Employee Resources	428.26	-	428.26
County Clerk	-	-	-
Corporation Counsel	1,133.69	-	1,133.69
County Administrator	99,627.75	-	99,627.75
Finance & Accounting	1,256.31	-	1,256.31
Insurance	2,475.51	-	2,475.51
Facilities & Capital Management	10,267.51	-	10,267.51
County Treasurer	368.40	-	368.40
Central Services	1,283.17	-	1,283.17
Clerk of Courts	-	-	-
Total 2nd Allocation	125,109.22	-	125,109.22
General & Administrative Allocation			
Unallocated	-		
Total 2nd Tier Allocation	125,109.22	-	125,109.22
Total Incoming Costs	160,129.27	-	160,129.27
Total Allocated Cost	\$ 547,693.16	\$ -	\$ 547,693.16



**DEPARTMENT 8
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Department Specific

Total 1st Tier Allocation \$ 422,583.94
Total 2nd Tier Allocation 125,109.22
Total Allocated Cost \$ 547,693.16

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Information Technology	6,686.22	2.50%	10,564.35	-	10,564.35	-	10,564.35
Employee Resources	18,065.65	6.75%	28,544.07	-	28,544.07	-	28,544.07
County Clerk	5,054.47	1.89%	7,986.16	-	7,986.16	-	7,986.16
Corporation Counsel	4,216.64	1.58%	6,662.37	-	6,662.37	-	6,662.37
County Administrator	63,054.79	23.58%	99,627.75	-	99,627.75	-	99,627.75
Finance & Accounting	5,511.64	2.06%	8,708.49	-	8,708.49	4,047.24	12,755.73
Insurance	7,981.22	2.98%	12,610.48	-	12,610.48	5,860.67	18,471.14
Facilities & Capital Management	2,108.32	0.79%	3,331.19	-	3,331.19	1,548.15	4,879.34
County Treasurer	1,174.58	0.44%	1,855.86	-	1,855.86	862.50	2,718.36
Clerk of Courts	5,511.64	2.06%	8,708.49	-	8,708.49	4,047.24	12,755.73
Soc Svcs- Administration	3,302.30	1.23%	5,217.70	-	5,217.70	2,424.90	7,642.60
Health Department	7,162.79	2.68%	11,317.34	-	11,317.34	5,259.69	16,577.03
NCHCC	5,270.80	1.97%	8,327.96	-	8,327.96	3,870.39	12,198.35
ADRC	2,349.16	0.88%	3,711.72	-	3,711.72	1,725.00	5,436.72
Judicial	3,162.48	1.18%	4,996.78	-	4,996.78	2,322.23	7,319.01
District Attorney	3,162.48	1.18%	4,996.78	-	4,996.78	2,322.23	7,319.01
Sheriff	15,042.98	5.62%	23,768.19	-	23,768.19	11,046.17	34,814.36
Corrections	9,035.38	3.38%	14,276.07	-	14,276.07	6,634.74	20,910.81
Emergency Government	25,787.70	9.64%	40,745.05	-	40,745.05	18,936.09	59,681.14
Conservation, Planning & Zoning	14,667.44	5.48%	23,174.83	-	23,174.83	10,770.41	33,945.24
Parks, Recreation & Forestry	4,577.90	1.71%	7,233.17	-	7,233.17	3,361.58	10,594.75
Solid Waste	4,000.31	1.50%	6,320.57	-	6,320.57	2,937.46	9,258.02
Highway	9,969.12	3.73%	15,751.40	-	15,751.40	7,320.40	23,071.79
Central Wisconsin Airport	1,174.58	0.44%	1,855.86	-	1,855.86	862.50	2,718.36
UW Extension	2,108.32	0.79%	3,331.19	-	3,331.19	1,548.15	4,879.34
Library	6,927.06	2.59%	10,944.89	-	10,944.89	5,086.59	16,031.47
Register of Deeds	1,174.58	0.44%	1,855.86	-	1,855.86	862.50	2,718.36
Other Departments / Programs	29,214.46	10.92%	46,159.40	-	46,159.40	21,452.39	67,611.78
Total	267,455.01	100.00%	422,583.94	-	422,583.94	125,109.22	547,693.16

Allocation Basis: Time/Effort by Benefiting Department During 2012
Allocation Source: Time/Effort Analysis by County Administrator's Department Personnel

**DEPARTMENT 8
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administrator

<u>Grantee Department</u>	<u>Total</u>	<u>Department Specific</u>
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	10,564.35	10,564.35
Employee Resources	28,544.07	28,544.07
County Clerk	7,986.16	7,986.16
Corporation Counsel	6,662.37	6,662.37
County Administrator	99,627.75	99,627.75
Finance & Accounting	12,755.73	12,755.73
Insurance	18,471.14	18,471.14
Facilities & Capital Management	4,879.34	4,879.34
County Treasurer	2,718.36	2,718.36
Central Services	-	-
Clerk of Courts	12,755.73	12,755.73
Child Support	-	-
Soc Svcs- Administration	7,642.60	7,642.60
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	16,577.03	16,577.03
NCHCC	12,198.35	12,198.35
ADRC	5,436.72	5,436.72
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	-	-
Shelter Home	-	-
Judicial	7,319.01	7,319.01
District Attorney	7,319.01	7,319.01
Victim / Witness	-	-
Sheriff	34,814.36	34,814.36
Corrections	20,910.81	20,910.81
Emergency Government	59,681.14	59,681.14
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	33,945.24	33,945.24
Parks, Recreation & Forestry	10,594.75	10,594.75
Solid Waste	9,258.02	9,258.02
Highway	23,071.79	23,071.79
Central Wisconsin Airport	2,718.36	2,718.36
UW Extension	4,879.34	4,879.34
UW Dormitory	-	-
Library	16,031.47	16,031.47
Veterans	-	-
Register of Deeds	2,718.36	2,718.36
Other Departments / Programs	67,611.78	67,611.78
	547,693.16	547,693.16



**DEPARTMENT 9
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FINANCE & ACCOUNTING
NATURE AND EXTENT OF SERVICES**

The Finance & Accounting Department manages all of the financial operations of the County. This department is responsible for the preparation of payroll data for computer processing of payroll checks, the audit and payment of all invoices, capital borrowing, and the proper allocation of expenditures and revenue. This department is also responsible for providing all the required input to Data Processing for preparation of financial statements and for the overall accuracy of the statements, including an internal audit and analysis function.

Expenditures are functionalized and allocated as follows:

General Accounting - Costs associated with general accounting activities are allocated based on the number of accounts payable checks processed in 2012.

Payroll - Costs associated with the payroll function are allocated based on total number of payroll checks and direct deposits processed by department during 2012. The Highway Department performs some of its payroll processing on-line and accordingly has been weighted at 75% due to less effort required of the Finance Department.

Department Specific - Costs related to providing direct support to specific departments have been allocated based on financial records & reports and information provided on the employee Personnel Activity Reports (PARs).

Note: Some departments have been charged for payroll processing or other costs and accordingly any direct-billed amounts have been offset against allocated costs.

Ref.: OMB Circular A-87, Attachment B, Sections 1, 5, 9, 11, 23 and 25.



**DEPARTMENT 9
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FINANCE & ACCOUNTING
DEPARTMENTAL COSTS BY FUNCTION**

Department: Finance & Accounting

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Department Specific
Expenditures:					
Salaries & Wages	337,904.72	26,120.03	232,512.24	63,669.93	15,602.52
Fringe Benefits	135,390.68	10,465.70	93,162.33	24,979.37	6,783.29
Publication of Legal Notices	(121.11)	(121.11)			
Printing / Duplicating	4,513.50	4,513.50			
Telephone	979.00	979.00			
Computer Maintenance	3,993.00	3,993.00			
Office Equipment	255.00	255.00			
Auditing / Accounting Services	80,558.00	80,558.00			
Office Supplies	2,617.72	2,617.72			
Subscriptions & Dues	1,328.50	1,328.50			
Registration / Tuition Fees	5,236.60	5,236.60			
Travel, Conference & Training	2,008.36	2,008.36			
Paper, Stationery, Forms	330.28	330.28			
Software Supplies	212.71	212.71			
	-				
Total Expenditures	575,206.96	138,497.29	325,674.56	88,649.30	22,385.80
Departmental Cost Adjustments:					
Miscellaneous Revenue	(2,508.62)	(2,508.62)			
Transfer to Chapter 3 - Special Accounting	(80,558.00)	(80,558.00)			
	-				
Total Cost Adjustments	(83,066.62)	(83,066.62)	-	-	-
General & Administrative Allocation	0.00	(55,430.67)	41,337.21	11,319.57	2,773.90
Disallowed / Capitalized	-				
Incoming Costs					
1st Allocation					
Building Use	11,566.53		8,625.69	2,362.01	578.82
Equipment Use	1,376.76		1,026.71	281.15	68.90
Special Accounting	620.65		462.85	126.74	31.06
Information Technology	6,962.96		5,192.60	1,421.91	348.44
Employee Resources	3,777.43		2,817.01	771.39	189.03
County Clerk	-		-	-	-
Corporation Counsel	4,490.59		3,348.84	917.03	224.72
County Administrator	8,708.49		6,494.33	1,778.37	435.80
	-				
Total 1st Allocation	37,503.42	-	27,968.03	7,658.62	1,876.77
General & Administrative Allocation	-	-			
Unallocated	-				
Total 1st Tier Allocation	529,643.76	-	394,979.81	107,627.48	27,036.47
2nd Allocation					
Building Use	2.53		1.98	0.54	-
Equipment Use	7.26		5.70	1.56	-
Special Accounting	6.64		5.21	1.43	-
Information Technology	36,305.65		28,501.06	7,804.58	-
Employee Resources	749.46		588.35	161.11	-
County Clerk	-		-	-	-
Corporation Counsel	251.33		197.30	54.03	-
County Administrator	4,047.24		3,177.21	870.03	-
Finance & Accounting	2,328.70		1,828.10	500.60	-
Insurance	44,545.94		34,969.95	9,575.99	-
Facilities & Capital Management	15,086.95		11,843.72	3,243.22	-
County Treasurer	11,047.20		8,672.40	2,374.80	-
Central Services	2,165.61		1,700.07	465.54	-
Clerk of Courts	-		-	-	-
	-				
Total 2nd Allocation	116,544.49	-	91,491.06	25,053.43	-
General & Administrative Allocation	-	-			
Unallocated	-				
Total 2nd Tier Allocation	116,544.49	-	91,491.06	25,053.43	-
Total Incoming Costs	154,047.91	-	119,459.09	32,712.05	1,876.77
Total Allocated Cost	\$ 646,188.25	\$ -	\$ 486,470.87	\$ 132,680.91	\$ 27,036.47



**DEPARTMENT 9
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

FUNCTIONAL COST ALLOCATIONS

Department: Finance & Accounting
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 394,979.81
Total 2nd Tier Allocation 91,491.06
Total Allocated Cost \$ 486,470.87

	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Grantee Department							
Employee Resources	150.0	0.94%	3,724.12	-	3,724.12	-	3,724.12
County Clerk	103.0	0.65%	2,557.23	-	2,557.23	-	2,557.23
Corporation Counsel	56.0	0.35%	1,390.34	-	1,390.34	-	1,390.34
County Administrator	29.0	0.18%	720.00	-	720.00	-	720.00
Finance & Accounting	61.0	0.38%	1,514.47	-	1,514.47	-	1,514.47
Insurance	63.0	0.40%	1,564.13	-	1,564.13	371.63	1,935.76
Facilities & Capital Management	772.0	4.85%	19,166.79	-	19,166.79	4,553.91	23,720.69
County Treasurer	44.0	0.28%	1,092.41	-	1,092.41	259.55	1,351.96
Central Services	49.0	0.31%	1,216.54	-	1,216.54	289.04	1,505.59
Clerk of Courts	1,290.0	8.11%	32,027.40	-	32,027.40	7,809.51	39,836.91
Child Support	204.0	1.28%	5,064.80	(669.96)	4,394.84	1,203.36	5,598.20
Soc Svcs- Administration	171.0	1.07%	4,245.49	(15,024.51)	(10,779.02)	1,008.70	(9,770.31)
Soc Svcs- Income Maint	40.0	0.25%	993.10	-	993.10	235.95	1,229.05
Soc Svcs- Programs	1,744.0	10.96%	43,299.06	-	43,299.06	10,287.58	53,586.65
Health Department	223.0	1.40%	5,536.52	(7,230.43)	(1,693.91)	1,315.44	(378.47)
ADRC	2,635.0	16.56%	65,420.32	(6,671.09)	58,749.23	15,543.45	74,292.68
Juvenile Detention	28.0	0.18%	695.17	-	695.17	165.17	860.34
Shelter Home	12.0	0.08%	297.93	-	297.93	70.79	368.72
District Attorney	272.0	1.71%	6,753.06	-	6,753.06	1,604.49	8,357.55
Victim / Witness	17.0	0.11%	422.07	-	422.07	100.28	522.35
Sheriff	620.0	3.90%	15,393.02	-	15,393.02	3,657.28	19,050.30
Corrections	220.0	1.38%	5,462.04	-	5,462.04	1,297.75	6,759.78
Emergency Government	9.0	0.06%	223.45	-	223.45	53.09	276.54
Conservation, Planning & Zoning	272.0	1.71%	6,753.06	-	6,753.06	1,604.49	8,357.55
Parks, Recreation & Forestry	2,588.0	16.27%	64,253.43	-	64,253.43	15,266.21	79,519.63
Solid Waste	301.0	1.89%	7,473.06	(1,499.28)	5,973.78	1,775.55	7,749.33
Highway	1,894.0	11.91%	47,023.18	(12,997.96)	34,025.22	11,172.41	45,197.63
Central Wisconsin Airport	538.0	3.38%	13,357.16	(5,987.37)	7,369.79	3,173.58	10,543.37
UW Extension	142.0	0.89%	3,525.50	-	3,525.50	837.64	4,363.13
UW Dormitory	43.0	0.27%	1,067.58	-	1,067.58	253.65	1,321.23
Library	1,165.0	7.32%	28,923.97	(1,089.30)	27,834.67	6,872.15	34,706.83
Veterans	35.0	0.22%	868.96	-	868.96	206.46	1,075.42
Register of Deeds	24.0	0.15%	595.86	-	595.86	141.57	737.43
Other Departments / Programs	95.0	0.60%	2,358.61	-	2,358.61	560.39	2,919.00
Total	15,909.0	100.00%	394,979.81	(51,169.90)	343,809.91	91,491.06	435,300.97

Allocation Basis: AP Checks processed by Department During 2012

Allocation Source: Financial Records/Reports

**DEPARTMENT 9
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

FUNCTIONAL COST ALLOCATIONS

Department: Finance & Accounting
Function: Payroll

Total 1st Tier Allocation \$ 107,627.48
Total 2nd Tier Allocation 25,053.43
Total Allocated Cost \$ 132,680.91

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Employee Resources	157.0	0.71%	765.47	-	765.47	-	765.47
County Clerk	120.0	0.54%	585.07	-	585.07	-	585.07
Corporation Counsel	208.0	0.94%	1,014.12	-	1,014.12	-	1,014.12
County Administrator	110.0	0.50%	536.32	-	536.32	-	536.32
Finance & Accounting	167.0	0.76%	814.22	-	814.22	-	814.22
Insurance	52.0	0.24%	253.53	-	253.53	61.13	314.66
Facilities & Capital Management	708.0	3.21%	3,451.92	-	3,451.92	832.26	4,284.18
County Treasurer	157.0	0.71%	765.47	-	765.47	184.56	950.02
Central Services	26.0	0.12%	126.77	-	126.77	30.56	157.33
Clerk of Courts	986.0	4.47%	4,807.33	-	4,807.33	1,159.06	5,966.39
Child Support	390.0	1.77%	1,901.48	-	1,901.48	458.45	2,359.93
Soc Svcs- Administration	286.0	1.30%	1,394.42	-	1,394.42	336.20	1,730.62
Soc Svcs- Income Maint	806.0	3.65%	3,929.73	-	3,929.73	947.46	4,877.19
Soc Svcs- Programs	1,195.0	5.41%	5,826.33	-	5,826.33	1,404.74	7,231.07
Health Department	1,216.0	5.51%	5,928.72	-	5,928.72	1,429.42	7,358.14
ADRC	522.0	2.36%	2,545.06	(21,385.00)	(18,839.94)	613.62	(18,226.32)
Older American Act	1,069.0	4.84%	5,212.01	-	5,212.01	1,256.62	6,468.63
Nutrition	571.0	2.59%	2,783.96	-	2,783.96	671.22	3,455.18
District Attorney	253.0	1.15%	1,233.52	-	1,233.52	297.40	1,530.93
Victim / Witness	104.0	0.47%	507.06	-	507.06	122.25	629.32
Sheriff	3,520.0	15.95%	17,162.08	-	17,162.08	4,137.81	21,299.89
Corrections	1,384.0	6.27%	6,747.82	-	6,747.82	1,626.91	8,374.73
Emergency Government	117.0	0.53%	570.44	-	570.44	137.54	707.98
Conservation, Planning & Zoning	636.0	2.88%	3,100.88	-	3,100.88	747.63	3,848.50
Parks, Recreation & Forestry	2,152.0	9.75%	10,492.27	(6,540.00)	3,952.27	2,529.71	6,481.98
Solid Waste	143.0	0.65%	697.21	(990.00)	(292.79)	168.10	(124.69)
Highway	1,551.8	7.03%	7,565.70	-	7,565.70	1,824.10	9,389.80
Central Wisconsin Airport	650.0	2.94%	3,169.13	(5,148.00)	(1,978.87)	764.08	(1,214.78)
UW Extension	89.0	0.40%	433.93	-	433.93	104.62	538.55
Library	1,382.0	6.26%	6,738.07	-	6,738.07	1,624.56	8,362.63
Veterans	78.0	0.35%	380.30	-	380.30	91.69	471.99
Register of Deeds	209.0	0.95%	1,019.00	-	1,019.00	245.68	1,264.68
Other Departments / Programs	1,060.0	4.80%	5,168.13	-	5,168.13	1,246.04	6,414.17
Total	22,074.8	100.00%	107,627.48	(34,063.00)	73,564.48	25,053.43	98,617.91

Allocation Basis: Payroll Disbursements Processed by Department During 2012 with Highway weighted 75% - less effort.

Allocation Source: Financial Records/Reports

**DEPARTMENT 9
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

FUNCTIONAL COST ALLOCATIONS

Department: Finance & Accounting
Function: Department Specific

Total 1st Tier Allocation	\$ 27,036.47
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 27,036.47

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	19,073.80	85.20%	23,036.40	-	23,036.40	-	23,036.40
Special Education	3,312.00	14.80%	4,000.07	(3,312.00)	688.07	-	688.07
Total	22,385.80	100.00%	27,036.47	(3,312.00)	23,724.47	-	23,724.47

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Employee Personnel Activity Reports (PARs) and Financial Records and Reports

**DEPARTMENT 9
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance & Accounting

<u>Grantee Department</u>	Total	Accounting & Budgets	Payroll	Department Specific
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	23,036.40	-	-	23,036.40
Employee Resources	4,489.58	3,724.12	765.47	-
County Clerk	3,142.30	2,557.23	585.07	-
Corporation Counsel	2,404.46	1,390.34	1,014.12	-
County Administrator	1,256.31	720.00	536.32	-
Finance & Accounting	2,328.70	1,514.47	814.22	-
Insurance	2,250.41	1,935.76	314.66	-
Facilities & Capital Management	28,004.88	23,720.69	4,284.18	-
County Treasurer	2,301.98	1,351.96	950.02	-
Central Services	1,662.92	1,505.59	157.33	-
Clerk of Courts	45,603.30	39,636.91	5,966.39	-
Child Support	7,958.13	5,598.20	2,359.93	-
Soc Svcs- Administration	(8,039.70)	(9,770.31)	1,730.62	-
Soc Svcs- Income Maint	6,106.24	1,229.05	4,877.19	-
Soc Svcs- Programs	60,817.72	53,586.65	7,231.07	-
Special Education	688.07	-	-	688.07
Health Department	6,979.68	(378.47)	7,358.14	-
NCHCC	-	-	-	-
ADRC	56,066.36	74,292.68	(18,226.32)	-
Older American Act	6,468.63	-	6,468.63	-
Nutrition	3,455.18	-	3,455.18	-
Juvenile Detention	860.34	860.34	-	-
Shelter Home	368.72	368.72	-	-
Judicial	-	-	-	-
District Attorney	9,888.48	8,357.55	1,530.93	-
Victim / Witness	1,151.66	522.35	629.32	-
Sheriff	40,350.19	19,050.30	21,299.89	-
Corrections	15,134.51	6,759.78	8,374.73	-
Emergency Government	984.52	276.54	707.98	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	12,206.05	8,357.55	3,848.50	-
Parks, Recreation & Forestry	86,001.61	79,519.63	6,481.98	-
Solid Waste	7,624.64	7,749.33	(124.69)	-
Highway	54,587.43	45,197.63	9,389.80	-
Central Wisconsin Airport	9,328.59	10,543.37	(1,214.78)	-
UW Extension	4,901.68	4,363.13	538.55	-
UW Dormitory	1,321.23	1,321.23	-	-
Library	43,069.45	34,706.83	8,362.63	-
Veterans	1,547.41	1,075.42	471.99	-
Register of Deeds	2,002.11	737.43	1,264.68	-
Other Departments / Programs	9,333.17	2,919.00	6,414.17	-
	557,643.35	435,300.97	98,617.91	23,724.47

**DEPARTMENT 10
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
INSURANCE
NATURE AND EXTENT OF SERVICES**

Marathon County provides insurance coverage to protect its employees and property.

Property & Liability Insurance

Premiums applicable to all departments have been identified by the County's Risk Manager however, only various departments are direct billed for some or all of their respective premiums. Costs are allocated based on the premium analysis provided with direct-billed amounts appropriately offset against allocated costs.

Workers Compensation Insurance and Health & Dental Insurance

Marathon County is self-insured for Workers Compensation, Health, and Dental Insurance. Premiums are charged based on the actual claim experience and recommended fund balances based on advice from Insurance Consultants. Both of these funds have been included in this chapter to appropriately distribute wages and fringe benefits thereby ensuring the appropriate allocation of indirect costs to the Property & Liability Insurance function of this chapter. However, all costs for the self-funded Workers Compensation and Health & Dental Insurance Funds have been appropriately excluded from further allocation.

Ref.: OMB Circular A-87, Attachment B, Sections 25 and 29.



**DEPARTMENT 10
FISCAL 2012**

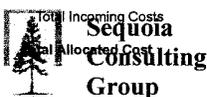
MARATHON COUNTY, WISCONSIN

INSURANCE

DEPARTMENTAL COSTS BY FUNCTION

Department: Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance	Workers Compensation	Health & Dental Insurance
Expenditures:					
Salaries & Wages	180,908.71		67,155.72	71,046.54	42,706.45
Fringe Benefits	57,731.93		22,815.34	20,292.92	14,623.67
Contractual Services	280,405.81		-	280,079.11	326.70
Other Professional Services	22,232.80			6,722.84	15,509.96
General Liability Insurance	350,282.00		350,282.00	-	-
Buildings & Contents	148,128.00		148,128.00	-	-
Insurance Contractors Equipment	14,861.00		14,861.00	-	-
Boiler Insurance	22,942.00		22,942.00	-	-
Insurance Retention/Deductible	54,788.16		54,788.16	-	-
Officials Bonds	2,461.00		2,461.00	-	-
Loss / Loss Adjustment	(119,469.00)		(119,469.00)	-	-
Insurance Claims/Benefits/Fixed Charges	13,326,477.58		-	778,703.10	12,547,774.48
Workers Compensation - Safety	25,287.24		-	25,287.24	-
Auto Liability & Comp	116,592.00		116,592.00	-	-
Gen/Auto Liab Self Ins Retention	103,341.19		103,341.19	-	-
Other Insurance	42,219.00		42,219.00	-	-
Office Machines R&M	178.00		89.00	-	89.00
Computer Maintenance	1,074.00		1,074.00	-	-
Printing / Duplicating	1,019.66		942.67	-	76.99
Office Supplies	926.16		746.35	-	177.81
Books & Directories	278.00		-	278.00	-
Registration / Tuition Fees & Dues	1,940.00		435.00	249.00	1,256.00
Travel, Conference & Training	866.56		769.59	(40.78)	137.75
			-		
Total Expenditures	14,635,471.80	-	830,175.02	1,182,617.97	12,622,678.81
Cost Adjustments:					
Insurance Recoveries & Public Charges	(1,665,813.55)		(16,507.42)	(15,348.62)	(1,633,957.51)
Departmental Charges (WC & Health)	(10,101,479.32)		-	(615,782.83)	(9,485,696.49)
Interest & Dividends on Investments	(187,143.87)		(125,312.28)	(31,943.50)	(29,888.09)
Total Cost Adjustments	(11,954,436.74)	-	(141,819.70)	(663,074.95)	(11,149,542.09)
Disallowed / Capitalized	(1,992,679.74)			(519,543.02)	(1,473,136.72)
General & Administrative Allocation	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Use	2,530.18		143.52	204.45	2,182.21
Equipment Use	-		-	-	-
Special Accounting	626.83		35.56	50.65	540.63
Information Technology	204.15		11.58	16.50	176.07
Employee Resources	1,079.27		61.22	87.21	930.84
County Clerk	-		-	-	-
Corporation Counsel	8,981.19		509.44	725.72	7,746.02
County Administrator	12,610.48		715.31	1,018.99	10,876.18
Finance & Accounting	1,817.66		103.10	146.88	1,567.68
Total 1st Allocation	27,849.75	-	1,579.74	2,250.40	24,019.62
General & Administrative Allocation	-	-	-	-	-
Unallocated	(26,270.02)			(2,250.40)	(24,019.62)
Total 1st Tier Allocation	689,935.06	-	689,935.06	(0.00)	(0.00)
2nd Allocation					
Building Use	0.55		0.03	0.04	0.48
Equipment Use	-		-	-	-
Special Accounting	3.68		0.21	0.30	3.17
Information Technology	1,064.46		60.38	86.01	918.07
Employee Resources	214.13		12.15	17.30	184.68
County Clerk	-		-	-	-
Corporation Counsel	502.66		28.51	40.62	433.53
County Administrator	5,860.67		332.44	473.57	5,054.66
Finance & Accounting	432.75		24.55	34.97	373.24
Insurance	-		-	-	-
Facilities & Capital Management	3,300.27		187.20	266.68	2,846.39
County Treasurer	102.19		5.80	8.26	88.14
Central Services	361.12		20.48	29.18	311.45
Clerk of Courts	-		-	-	-
Total 2nd Allocation	11,842.47	-	671.75	956.93	10,213.80
General & Administrative Allocation	-	-	-	-	-
Unallocated	(11,170.73)			(956.93)	(10,213.80)
Total 2nd Tier Allocation	671.75	-	671.75	-	-
Total Incoming Costs	2,251.48	-	2,251.48	-	-
Total Allocated Cost	\$ 690,606.80	\$ -	\$ 690,606.80	\$ (0.00)	\$ (0.00)



**DEPARTMENT 10
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
INSURANCE
FUNCTIONAL COST ALLOCATIONS**

Department: Insurance
Function: Property & Casualty Insurance

Total 1st Tier Allocation \$ 689,935.06
Total 2nd Tier Allocation 671.75
Total Allocated Cost \$ 690,606.80

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	16,659.00	1.89%	13,034.00	(11,925)	1,109.00	-	1,109.00
Employee Resources	3,009.00	0.34%	2,354.24		2,354.24	-	2,354.24
County Clerk	5,652.00	0.64%	4,422.12		4,422.12	-	4,422.12
Corporation Counsel	3,226.00	0.37%	2,525.59		2,525.59	-	2,525.59
County Administrator	3,164.00	0.36%	2,475.51		2,475.51	-	2,475.51
Finance & Accounting	56,935.00	6.46%	44,545.94		44,545.94	-	44,545.94
Facilities & Capital Management	41,447.00	4.70%	32,428.13	(3,989)	28,439.13	35.10	28,474.23
County Treasurer	4,434.00	0.50%	3,469.16		3,469.16	3.76	3,472.92
Clerk of Courts	16,211.00	1.84%	12,683.48		12,683.48	13.73	12,697.21
Soc Svcs- Administration	90,393.00	10.25%	70,723.47		70,723.47	76.55	70,800.02
Special Education	27,440.00	3.11%	21,469.05	(27,440)	(5,970.95)	23.24	(5,947.71)
Health Department	23,053.00	2.61%	18,036.66		18,036.66	19.52	18,056.19
NCHCC	24,856.00	2.82%	19,447.33	(6,315)	13,132.33	21.05	13,153.38
ADRC	32,938.00	3.74%	25,770.69	(32,938)	(7,167.31)	27.90	(7,139.42)
Juvenile Detention	1,149.00	0.13%	898.98		898.98	0.97	899.95
District Attorney	5,978.00	0.68%	4,677.19		4,677.19	5.06	4,682.25
Sheriff	166,177.00	18.84%	130,016.86	(67,426)	62,590.86	140.74	62,731.60
Conservation, Planning & Zoning	18,371.00	2.08%	14,373.47	(3,950)	10,423.47	15.56	10,439.03
Parks, Recreation & Forestry	53,519.00	6.07%	41,873.26	(46,810)	(4,936.74)	45.33	(4,891.42)
Solid Waste	15,781.00	1.79%	12,347.05	(15,781)	(3,433.95)	13.37	(3,420.58)
Highway	152,948.00	17.34%	119,666.49	(152,948)	(33,281.51)	129.53	(33,151.97)
Central Wisconsin Airport	43,317.00	4.91%	33,891.21	(43,317)	(9,425.79)	36.69	(9,389.10)
UW Extension	2,130.00	0.24%	1,666.51		1,666.51	1.80	1,668.32
UW Dormitory	26,453.00	3.00%	20,696.82		20,696.82	22.40	20,719.23
Library	26,112.00	2.96%	20,430.02	(26,112)	(5,681.98)	22.11	(5,659.86)
Veterans	1,203.00	0.14%	941.23		941.23	1.02	942.25
Register of Deeds	3,479.00	0.39%	2,721.97		2,721.97	2.95	2,724.92
Other Departments / Programs	15,783.00	1.79%	12,348.62	(14,291)	(1,942.38)	13.37	(1,929.02)
Total	881,819.00	100.00%	689,935.06	(453,242.00)	236,693.06	671.75	237,364.80

Allocation Basis: General Liability Insurance Charges by Department During 2012

Allocation Source: County Financial Records and Reports and Analysis of Insurance Charges by Department

**DEPARTMENT 10
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

INSURANCE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Insurance

<u>Grantee Department</u>	<u>Total</u>	<u>Property & Casualty Insurance</u>
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	1,109.00	1,109.00
Employee Resources	2,354.24	2,354.24
County Clerk	4,422.12	4,422.12
Corporation Counsel	2,525.59	2,525.59
County Administrator	2,475.51	2,475.51
Finance & Accounting	44,545.94	44,545.94
Insurance	-	-
Facilities & Capital Management	28,474.23	28,474.23
County Treasurer	3,472.92	3,472.92
Central Services	-	-
Clerk of Courts	12,697.21	12,697.21
Child Support	-	-
Soc Svcs- Administration	70,800.02	70,800.02
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	(5,947.71)	(5,947.71)
Health Department	18,056.19	18,056.19
NCHCC	13,153.38	13,153.38
ADRC	(7,139.42)	(7,139.42)
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	899.95	899.95
Shelter Home	-	-
Judicial	-	-
District Attorney	4,682.25	4,682.25
Victim / Witness	-	-
Sheriff	62,731.60	62,731.60
Corrections	-	-
Emergency Government	-	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	10,439.03	10,439.03
Parks, Recreation & Forestry	(4,891.42)	(4,891.42)
Solid Waste	(3,420.58)	(3,420.58)
Highway	(33,151.97)	(33,151.97)
Central Wisconsin Airport	(9,389.10)	(9,389.10)
UW Extension	1,668.32	1,668.32
UW Dormitory	20,719.23	20,719.23
Library	(5,659.86)	(5,659.86)
Veterans	942.25	942.25
Register of Deeds	2,724.92	2,724.92
Other Departments / Programs	(1,929.02)	(1,929.02)
	237,364.80	237,364.80



**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
NATURE AND EXTENT OF SERVICES**

The Marathon County Maintenance Department is responsible for the maintenance, custodial care, and repair of buildings, equipment and grounds for various facilities throughout the County. Services also include some repair and remodeling of offices.

The following properties are indicated on the employees Personnel Activity Reports (PARs) as having received services during 2012 with allocations based on occupancy as noted:

- **Courthouse/Annex** – Usable square footage by occupying department;
- **Health & Social Services Building** - Usable square footage by occupying department;
- **212 River Drive Building** - Usable square footage by occupying department;
- **210 River Drive Building** - Usable square footage by occupying department;
- **USDA Building** - Usable square footage by occupying department;
- **Shelter Home** – 100% to Shelter Home;
- **West Street Property** - Usable square footage by occupying department;
- **Public Safety Building** - Usable square footage by occupying department;
- **University Center** - Usable square footage by occupying department;
- **Highway** – 100% to Highway Department;
- **Library** – 100% to Library;
- **Department Specific** – Costs identified with specific department(s) have been allocated directly to the benefiting department(s).

NOTE: Direct charges have been credited against allocated costs.

Ref.: OMB Circular A-87, Attachment B, Sections 11, 28 and 38.



**DEPARTMENT 11
FISCAL 2012**

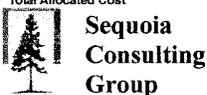
MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg	212 River Drive Bldg	210 River Drive Bldg	USDA Bldg
Expenditures:							
Salaries & Wages	900,833.13	233,135.61	204,759.37	62,157.49	42,429.24	39,006.07	30,448.16
Fringe Benefits	425,619.53	110,150.33	96,743.32	29,367.75	20,046.68	18,429.33	14,385.94
Telephone	4,102.61	4,102.61	-	-	-	-	-
Printing / Duplicating	2,250.46	2,250.46	-	-	-	-	-
Building Service Equipment Repair	32,773.60	-	5,377.17	1,656.45	363.61	904.00	793.02
Clothing, Uniforms	3,677.26	2,875.71	-	-	-	-	-
Paper, Stationery, Forms	239.91	239.91	-	-	-	-	-
Office Supplies	446.64	446.64	-	-	-	-	-
Other Operating Supplies	11,395.52	-	408.52	-	-	-	-
Freight	3,864.66	-	-	-	-	-	-
Painting Supplies	1,254.57	-	440.58	300.00	232.90	89.85	-
Plumbing / Electrical Supplies	17,859.97	-	1,207.83	492.34	231.99	774.23	8.83
Building Materials and Misc Supplies	13,222.27	-	-	-	-	-	-
Registration / Tuition Fees	2,780.00	2,780.00	-	-	-	-	-
Travel, Conference & Training	1,393.93	1,393.93	-	-	-	-	-
Pest Exterminator	4,480.00	-	840.00	420.00	420.00	420.00	420.00
Equipment Rent	-	-	-	-	-	-	-
Fees & Permits	1,319.00	-	-	-	-	-	-
Sundry / Other Contractural Services	76,116.76	7,595.54	33,125.08	2,556.96	378.48	2,123.94	82.08
Insurance & Fire Protection	4,894.54	3,989.00	-	-	-	-	-
Other Professional Services	12,562.56	12,562.56	-	-	-	-	-
Water/Sewer	92,474.24	-	6,607.52	2,807.84	1,644.64	465.24	545.24
Gas	108,688.87	-	64,045.27	6,698.48	2,539.60	1,407.49	1,677.73
Electric	395,588.57	-	-	28,274.13	17,259.77	11,767.52	6,504.61
Other Utility Service	17,607.94	-	-	-	-	-	-
Motor Vehicle Repairs, Oil, Gasoline	9,175.13	-	-	-	-	-	-
Grounds & Ground Improvement	310.00	-	-	-	-	-	-
Building Repairs	17,252.07	-	512.30	451.32	-	19.96	95.00
Refuse Collection	21,098.13	-	11,439.55	3,533.20	2,128.90	-	-
Household Janitorial Supplies	34,182.08	-	8,473.99	7,500.00	3,200.00	1,500.00	1,500.00
Building Maintenance-Small Cap Replacement	25,413.14	25,413.14	-	-	-	-	-
Emergency Operations Center	57,061.85	57,061.85	-	-	-	-	-
Total Expenditures	2,300,138.94	463,997.30	433,980.50	146,215.95	90,875.81	76,907.63	56,460.61
Disallowed / Capitalized	-	-	-	-	-	-	-
Cost Adjustments:							
Miscellaneous Revenue	(16,773.48)	(16,773.48)	-	-	-	-	-
Sale of Recyclable Materials	(861.75)	(861.75)	-	-	-	-	-
Total Cost Adjustments	(17,635.23)	(17,635.23)	-	-	-	-	-
General & Administrative Allocation	(0.00)	(446,362.07)	136,883.56	41,552.86	28,364.35	26,075.93	20,354.88
Incoming Costs							
1st Allocation							
Building Use	3,099.13	-	950.40	288.51	196.94	181.05	141.33
Equipment Use	21,491.91	-	6,590.81	2,000.73	1,365.72	1,255.53	980.07
Special Accounting	4,116.48	-	1,262.07	383.12	261.52	240.42	187.67
Information Technology	2,362.30	-	724.43	219.91	150.11	138.00	107.73
Employee Resources	15,413.63	-	4,726.82	1,434.89	979.47	900.45	702.89
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	2,261.45	-	693.51	210.52	143.71	132.11	103.13
County Administrator	3,331.19	-	1,021.56	310.11	211.68	194.60	151.91
Finance & Accounting	22,618.71	-	6,936.36	2,105.63	1,437.32	1,321.36	1,031.45
Insurance	28,439.13	-	8,721.28	2,647.46	1,807.18	1,661.38	1,296.87
Total 1st Allocation	103,132.93	-	31,627.25	9,600.88	6,553.64	6,024.90	4,703.04
General & Administrative Allocation							
Unallocated	-	-	-	-	-	-	-
Total 1st Tier Allocation	2,385,636.64	-	602,491.31	197,369.70	125,793.80	109,008.46	81,516.53
2nd Allocation							
Building Use	0.68	-	0.21	0.06	0.04	0.04	0.03
Equipment Use	113.37	-	34.77	10.55	7.20	6.62	5.17
Special Accounting	23.33	-	7.16	2.17	1.48	1.36	1.06
Information Technology	12,317.31	-	3,777.29	1,146.65	782.71	719.56	561.69
Employee Resources	2,997.83	-	919.33	279.07	190.50	175.13	136.71
County Clerk	126.57	-	38.81	11.78	8.04	7.39	5.77
Corporation Counsel	1,548.15	-	474.76	144.12	98.38	90.44	70.60
County Administrator	5,386.17	-	1,651.75	501.41	342.27	314.65	245.62
Finance & Accounting	35.10	-	10.76	3.27	2.23	2.05	1.60
Facilities & Capital Management	30,398.39	-	9,322.12	2,829.86	1,931.68	1,775.84	1,386.22
County Treasurer	1,480.63	-	454.06	137.83	94.09	86.50	67.52
Central Services	6,177.49	-	1,894.42	575.08	392.55	360.88	281.70
Clerk of Courts	-	-	-	-	-	-	-
Total 2nd Allocation	60,605.02	-	18,585.43	5,641.86	3,851.18	3,540.47	2,763.69
General & Administrative Allocation							
Unallocated	-	-	-	-	-	-	-
Total 2nd Tier Allocation	60,605.02	-	18,585.43	5,641.86	3,851.18	3,540.47	2,763.69
Total Incoming Costs	163,737.95	-	50,212.68	15,242.74	10,404.83	9,565.37	7,466.73
Total Allocated Cost	\$ 2,446,241.66	\$ -	\$ 621,076.74	\$ 203,011.56	\$ 129,644.98	\$ 112,548.93	\$ 84,282.22



**DEPARTMENT 11
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

DEPARTMENTAL COSTS BY FUNCTION

Department:		Facilities Management						
Functions:	Shelter Home	West Street Property	Public Safety Bldg	University Center	Highway	Library	Department Specific	
Expenditures:								
Salaries & Wages	55,221.07	-	52,968.99	-	5,765.33	174,941.79		
Fringe Benefits	26,090.48	-	25,026.43	-	2,723.96	82,655.31		
Telephone	-	-	-	-	-	-		
Printing / Duplicating	-	-	-	-	-	-		
Building Service Equipment Repair	2,305.97	300.25	5,876.21	-	11,508.42	3,688.50		
Clothing, Uniforms	-	-	-	-	-	801.55		
Paper, Stationery, Forms	-	-	-	-	-	-		
Office Supplies	-	-	-	-	-	-		
Other Operating Supplies	-	6,039.81	-	-	-	4,947.19		
Freight	-	3,864.66	-	-	-	-		
Painting Supplies	-	-	191.24	-	-	-		
Plumbing / Electrical Supples	401.73	4,136.14	2,994.41	4,012.23	-	3,600.24		
Building Materials and Misc Supplies	-	-	-	13,222.27	-	-		
Registration / Tuition Fees	-	-	-	-	-	-		
Travel, Conference & Training	-	-	-	-	-	-		
Pest Exterminator	420.00	420.00	700.00	-	-	420.00		
Equipment Rent	-	-	-	-	-	-		
Fees & Permits	-	1,319.00	-	-	-	-		
Sundry / Other Contractural Services	973.52	576.60	14,025.00	11,149.32	-	3,530.24		
Insurance & Fire Protection	-	414.80	-	-	-	490.74		
Other Professional Services	-	-	-	-	-	-		
Water/Sewer	3,654.04	251.24	40,854.20	-	-	35,644.28		
Gas	13,775.88	2,068.79	4,379.87	-	-	12,095.76		
Electric	26,218.14	4,828.69	249,382.34	-	-	51,353.37		
Other Utility Service	-	17,807.94	-	-	-	-		
Motor Vehicle Repairs, Oil, Gasoline	-	9,175.13	-	-	-	-		
Grounds & Ground Improvement	-	200.00	-	-	-	-		
Building Repairs	5.74	10.78	3,280.77	591.78	-	110.00	12,047.00	
Refuse Collection	1,163.80	-	507.21	-	-	237.42		
Household Janitorial Supplies	1,500.00	200.00	2,308.09	-	-	8,000.00		
Building Maintenance-Small Cap Replacement	-	-	-	-	-	-		
Emergency Operations Center	-	-	-	-	-	-		
Total Expenditures	131,730.37	51,613.83	402,494.76	28,975.60	19,997.72	384,841.87	12,047.00	
Disallowed / Capitalized								
Cost Adjustments:								
Miscellaneous Revenue	-	-	-	-	-	-		
Sale of Recyclable Materials	-	-	-	-	-	-		
Total Cost Adjustments	-	-	-	-	-	-		
General & Administrative Allocation	36,915.81	-	35,410.27	-	3,854.18	116,950.23	-	
Incoming Costs								
1st Allocation								
Building Use	256.31	-	245.86	-	26.76	812.00	-	
Equipment Use	1,777.46	-	1,704.97	-	185.58	5,631.04	-	
Special Accounting	340.37	-	325.48	-	35.54	1,078.29	-	
Information Technology	195.37	-	187.40	-	20.40	618.94	-	
Employee Resources	1,274.76	-	1,222.78	-	133.09	4,038.49	-	
County Clerk	-	-	-	-	-	-	-	
Corporation Counsel	187.03	-	179.40	-	19.53	592.52	-	
County Administrator	275.50	-	264.27	-	28.76	872.80	-	
Finance & Accounting	1,870.65	-	1,794.36	-	195.30	5,926.27	-	
Insurance	2,352.02	-	2,256.10	-	245.56	7,451.27	-	
Total 1st Allocation	8,529.48	-	8,181.62	-	890.52	27,021.61	-	
General & Administrative Allocation								
Unallocated								
Total 1st Tier Allocation	177,175.65	51,613.83	446,086.64	28,975.60	24,742.41	528,813.71	12,047.00	
2nd Allocation								
Building Use	0.06	-	0.05	-	0.01	0.18	-	
Equipment Use	9.38	-	8.99	-	0.98	29.70	-	
Special Accounting	1.93	-	1.85	-	0.20	6.11	-	
Information Technology	1,018.69	-	977.14	-	106.36	3,227.23	-	
Employee Resources	247.93	-	237.82	-	25.89	785.45	-	
County Clerk	-	-	-	-	-	-	-	
Corporation Counsel	10.47	-	10.04	-	1.09	33.16	-	
County Administrator	128.04	-	122.82	-	13.37	405.63	-	
Finance & Accounting	445.46	-	427.29	-	46.51	1,411.22	-	
Insurance	2.90	-	2.78	-	0.30	9.20	-	
Facilities & Capital Management	2,514.06	-	2,411.53	-	262.48	7,964.61	-	
County Treasurer	122.45	-	117.46	-	12.78	387.94	-	
Central Services	510.90	-	490.07	-	53.34	1,618.55	-	
Clerk of Courts	-	-	-	-	-	-	-	
Total 2nd Allocation	5,012.26	-	4,807.85	-	523.30	15,878.97	-	
General & Administrative Allocation								
Unallocated								
Total 2nd Tier Allocation	5,012.26	-	4,807.85	-	523.30	15,878.97	-	
Total Incoming Costs	13,541.74	-	12,989.46	-	1,413.82	42,900.58	-	
Total Allocated Cost	\$ 182,187.91	\$ 51,613.83	\$ 450,894.49	\$ 28,975.60	\$ 25,265.71	\$ 544,692.68	\$ 12,047.00	



**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities & Capital Management
Function: Courthouse / Annex**

Total 1st Tier Allocation \$ 602,491.31
Total 2nd Tier Allocation 18,585.43
Total Allocated Cost \$ 621,076.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	3,269.00	4.74%	28,541.22		28,541.22		28,541.22
County Clerk	2,400.00	3.48%	20,954.09		20,954.09		20,954.09
County Administrator	1,176.00	1.70%	10,267.51		10,267.51	-	10,267.51
Finance & Accounting	1,728.00	2.50%	15,086.95		15,086.95	-	15,086.95
Insurance	378.00	0.55%	3,300.27		3,300.27	-	3,300.27
Facilities & Capital Management	463.00	0.67%	4,042.39		4,042.39	-	4,042.39
County Treasurer	1,014.00	1.47%	8,853.10		8,853.10	316.24	9,169.34
Central Services	2,045.00	2.96%	17,854.63		17,854.63	637.78	18,492.41
Clerk of Courts	9,529.00	13.81%	83,196.48		83,196.48	2,971.84	86,168.32
Judicial	19,844.00	28.76%	173,255.43		173,255.43	6,188.80	179,444.23
District Attorney	4,920.00	7.13%	42,955.89		42,955.89	1,534.41	44,490.31
Victim / Witness	1,613.00	2.34%	14,082.90		14,082.90	503.05	14,585.95
Emergency Government	469.00	0.68%	4,094.78		4,094.78	146.27	4,241.05
Register of Deeds	4,376.00	6.34%	38,206.30		38,206.30	1,364.75	39,571.05
Other Departments / Programs	15,783.00	22.87%	137,799.36	(135,739.17)	2,060.19	4,922.29	6,982.48
Total	69,007.00	100.00%	602,491.31	(135,739.17)	466,752.14	18,585.43	485,337.57

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department



**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities & Capital Management
Function: Health & Social Services Bldg

Total 1st Tier Allocation \$ 197,369.70
Total 2nd Tier Allocation 5,641.86
Total Allocated Cost \$ 203,011.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	1,893	6.72%	13,254.61		13,254.61	378.89	13,633.49
Soc Svcs- Administration	21,594	76.61%	151,199.14	(273,066.00)	(121,866.86)	4,322.06	(117,544.80)
Juvenile Detention	1,174	4.16%	8,220.24		8,220.24	234.98	8,455.21
Other Departments / Programs	3,527	12.51%	24,695.72	(54,576.00)	(29,880.28)	705.93	(29,174.35)
			-		-	-	-
Total	28,188	100.00%	197,369.70	(327,642.00)	(130,272.30)	5,641.86	(124,630.44)

Allocation Basis: Usable Square Footage by Occupying Department
Allocation Source: Maintenance Department

**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities & Capital Management
Function: 212 River Drive Bldg**

Total 1st Tier Allocation \$ 125,793.80
Total 2nd Tier Allocation 3,851.18
Total Allocated Cost \$ 129,644.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Parks, Recreation & Forestry	4,255.00	25.33%	31,860.28		31,860.28	975.40	32,835.68
UW Extension	7,448.00	44.33%	55,768.58		55,768.58	1,707.36	57,475.94
Veterans	783.00	4.66%	5,862.89		5,862.89	179.49	6,042.38
Other Departments / Programs	4,314.00	25.68%	32,302.05		32,302.05	988.93	33,290.98
Total	<u>16,800.00</u>	<u>100.00%</u>	<u>125,793.80</u>	<u>-</u>	<u>125,793.80</u>	<u>3,851.18</u>	<u>129,644.98</u>

Allocation Basis: Usable Square Footage by Occupying Department
Allocation Source: Maintenance Department

**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities & Capital Management
Function: 210 River Drive Bldg**

Total 1st Tier Allocation \$ 109,008.46
Total 2nd Tier Allocation 3,540.47
Total Allocated Cost \$ 112,548.93

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Conservation, Planning & Zoning	8,970	100.00%	109,008.46		109,008.46	3,540.47	112,548.93
Total	8,970	100.00%	109,008.46	-	109,008.46	3,540.47	112,548.93

Allocation Basis: Usable Square Footage by Occupying Department
Allocation Source: Maintenance Department



**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities & Capital Management
Function: USDA Bldg**

Total 1st Tier Allocation \$ 81,518.53
Total 2nd Tier Allocation 2,763.69
Total Allocated Cost \$ 84,282.22

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Other Departments / Programs	4,752.00	100.00%	81,518.53	(58,854.00)	22,664.53	2,763.69	25,428.22
Total	<u>4,752.00</u>	<u>100.00%</u>	<u>81,518.53</u>	<u>(58,854.00)</u>	<u>22,664.53</u>	<u>2,763.69</u>	<u>25,428.22</u>

Allocation Basis: Usable Square Footage by Occupying Department
Allocation Source: Maintenance Department

**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities & Capital Management
Function: Shelter Home**

Total 1st Tier Allocation \$ 177,175.65
Total 2nd Tier Allocation 5,012.26
Total Allocated Cost \$ 182,187.91

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Shelter Home	21,200.00	100.00%	177,175.65		177,175.65	5,012.26	182,187.91
Total	<u>21,200.00</u>	<u>100.00%</u>	<u>177,175.65</u>	<u>-</u>	<u>177,175.65</u>	<u>5,012.26</u>	<u>182,187.91</u>

Allocation Basis: Usable Square Footage by Occupying Department
Allocation Source: Maintenance Department



**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities & Capital Management
Function: West Street Property**

Total 1st Tier Allocation \$ 51,613.83
Total 2nd Tier Allocation -
Total Allocated Cost \$ 51,613.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities & Capital Management	9,600.00	51.06%	26,356.00		26,356.00	-	26,356.00
Sheriff	9,200.00	48.94%	25,257.83		25,257.83	-	25,257.83
Total	18,800.00	100.00%	51,613.83	-	51,613.83	-	51,613.83

Allocation Basis: Usable Square Footage by Occupying Department
Allocation Source: Maintenance Department

**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities & Capital Management
Function: Public Safety Bldg

Total 1st Tier Allocation \$ 446,086.64
Total 2nd Tier Allocation 4,807.85
Total Allocated Cost \$ 450,894.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Corporation Counsel	3,016	2.31%	10,323.01		10,323.01	-	10,323.01
Sheriff	14,284	10.96%	48,890.52		48,890.52	539.42	49,429.94
Corrections	109,320	83.88%	374,174.72		374,174.72	4,128.33	378,303.05
Other Departments / Programs	3,710	2.85%	12,698.39		12,698.39	140.10	12,838.50
			-		-	-	-
Total	130,330	100.00%	446,086.64	-	446,086.64	4,807.85	450,894.49

Allocation Basis: Usable Square Footage by Occupying Department
Allocation Source: Maintenance Department



**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities & Capital Management
Function: University Center**

Total 1st Tier Allocation \$ 28,975.60
Total 2nd Tier Allocation -
Total Allocated Cost \$ 28,975.60

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Other Departments / Programs	100%	100.00%	28,975.60		28,975.60	-	28,975.60
Total	100%	100.00%	28,975.60	-	28,975.60	-	28,975.60

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Maintenance Department



**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities & Capital Management
Function: Highway**

Total 1st Tier Allocation \$ 24,742.41
Total 2nd Tier Allocation 523.30
Total Allocated Cost \$ 25,265.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Highway	100%	100.00%	24,742.41		24,742.41	523.30	25,265.71
Total	100.00%	100.00%	24,742.41	-	24,742.41	523.30	25,265.71

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Maintenance Department

**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities & Capital Management
Function: Library**

Total 1st Tier Allocation \$ 528,813.71
Total 2nd Tier Allocation 15,878.97
Total Allocated Cost \$ 544,692.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Library	100%	100.00%	528,813.71		528,813.71	15,878.97	544,692.68
Total	100.00%	100.00%	528,813.71	-	528,813.71	15,878.97	544,692.68

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Maintenance Department

**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities & Capital Management
Function: Department Specific**

Total 1st Tier Allocation \$ 12,047.00
Total 2nd Tier Allocation -
Total Allocated Cost \$ 12,047.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
UW Dormitory	12,047.00	100.00%	12,047.00		12,047.00	-	12,047.00
Total	12,047.00	100.00%	12,047.00	-	12,047.00	-	12,047.00

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Maintenance Department



**DEPARTMENT 11
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

FACILITIES MANAGEMENT

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities & Capital Management

<u>Grantee Department</u>	<u>Total</u>	<u>Courthouse / Annex</u>	<u>Health & Social Services Bldg</u>	<u>212 River Drive Bldg</u>	<u>210 River Drive Bldg</u>	<u>USDA Bldg</u>
Building Use	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-
Special Accounting	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-
Employee Resources	28,541.22	28,541.22	-	-	-	-
County Clerk	20,954.09	20,954.09	-	-	-	-
Corporation Counsel	10,323.01	-	-	-	-	-
County Administrator	10,267.51	10,267.51	-	-	-	-
Finance & Accounting	15,086.95	15,086.95	-	-	-	-
Insurance	3,300.27	3,300.27	-	-	-	-
Facilities & Capital Management	30,398.39	4,042.39	-	-	-	-
County Treasurer	9,169.34	9,169.34	-	-	-	-
Central Services	18,492.41	18,492.41	-	-	-	-
Clerk of Courts	86,168.32	86,168.32	-	-	-	-
Child Support	13,633.49	-	13,633.49	-	-	-
Soc Svcs- Administration	(117,544.80)	-	(117,544.80)	-	-	-
Soc Svcs- Income Maint	-	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-	-
Special Education	-	-	-	-	-	-
Health Department	-	-	-	-	-	-
NCHCC	-	-	-	-	-	-
ADRC	-	-	-	-	-	-
Older American Act	-	-	-	-	-	-
Nutrition	-	-	-	-	-	-
Juvenile Detention	8,455.21	-	8,455.21	-	-	-
Shelter Home	182,187.91	-	-	-	-	-
Judicial	179,444.23	179,444.23	-	-	-	-
District Attorney	44,490.31	44,490.31	-	-	-	-
Victim / Witness	14,585.95	14,585.95	-	-	-	-
Sheriff	74,687.77	-	-	-	-	-
Corrections	378,303.05	-	-	-	-	-
Emergency Government	4,241.05	4,241.05	-	-	-	-
Justice Alternatives 177	-	-	-	-	-	-
Conservation, Planning & Zoning	112,548.93	-	-	-	112,548.93	-
Parks, Recreation & Forestry	32,835.68	-	-	32,835.68	-	-
Solid Waste	-	-	-	-	-	-
Highway	25,265.71	-	-	-	-	-
Central Wisconsin Airport	-	-	-	-	-	-
UW Extension	57,475.94	-	-	57,475.94	-	-
UW Dormitory	12,047.00	-	-	-	-	-
Library	544,682.68	-	-	-	-	-
Veterans	6,042.38	-	-	6,042.38	-	-
Register of Deeds	39,571.05	39,571.05	-	-	-	-
Other Departments / Programs	78,341.43	6,982.48	(29,174.35)	33,290.98	-	25,428.22
1,924,006.49	485,337.57	(124,630.44)	129,644.98	112,548.93	25,428.22	



**DEPARTMENT 11
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
FACILITIES MANAGEMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Facilities & Capital Management

Grantee Department	Shelter Home	West Street Property	Public Safety Bldg	University Center	Highway	Library	Department Specific
Building Use	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-
Special Accounting	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-
Employee Resources	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	-	-	10,323.01	-	-	-	-
County Administrator	-	-	-	-	-	-	-
Finance & Accounting	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Facilities & Capital Management	-	26,356.00	-	-	-	-	-
County Treasurer	-	-	-	-	-	-	-
Central Services	-	-	-	-	-	-	-
Clerk of Courts	-	-	-	-	-	-	-
Child Support	-	-	-	-	-	-	-
Soc Svcs- Administration	-	-	-	-	-	-	-
Soc Svcs- Income Maint	-	-	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-	-	-
Special Education	-	-	-	-	-	-	-
Health Department	-	-	-	-	-	-	-
NCHCC	-	-	-	-	-	-	-
ADRC	-	-	-	-	-	-	-
Older American Act	-	-	-	-	-	-	-
Nutrition	-	-	-	-	-	-	-
Juvenile Detention	-	-	-	-	-	-	-
Shelter Home	182,187.91	-	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
District Attorney	-	-	-	-	-	-	-
Victim / Witness	-	-	-	-	-	-	-
Sheriff	-	25,257.83	49,429.94	-	-	-	-
Corrections	-	-	378,303.05	-	-	-	-
Emergency Government	-	-	-	-	-	-	-
Justice Alternatives 177	-	-	-	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-
Highway	-	-	-	-	25,265.71	-	-
Central Wisconsin Airport	-	-	-	-	-	-	-
UW Extension	-	-	-	-	-	-	-
UW Dormitory	-	-	-	-	-	-	12,047.00
Library	-	-	-	-	-	544,692.68	-
Veterans	-	-	-	-	-	-	-
Register of Deeds	-	-	-	-	-	-	-
Other Departments / Programs	-	-	12,838.50	28,975.60	-	-	-
	182,187.91	51,613.83	450,894.49	28,975.60	25,265.71	544,692.68	12,047.00



**DEPARTMENT 12
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
COUNTY TREASURER
NATURE AND EXTENT OF SERVICES**

The County Treasurer is responsible for the orderly collection, disbursement and recording of all monies received or disbursed by Marathon County. The County Treasurer's office is also responsible for monitoring records of transactions affecting taxes and the safekeeping of all County funds, including the investment of these funds in compliance with State Statutes and County Ordinances. This office also calculates and prepares tax bills for all municipalities, certifies plats and pays special assessments to taxation districts.

For plan purposes only the following activity is allowable for indirect cost allocation:

- **Receipts** - The activities related to general cash receipting are classified as "Receipts" and are also allowable for plan purposes. Allocation is based on the number of general receipts processed during a five-month sample period in 2012.
- **Payroll:** The Treasurer's Office works with the Finance Department in the preparation and processing of the County's payroll. Costs have been allocated based on the number of payroll disbursements processed during 2012.

All other activities of the County Treasurer are classified as "General Government" and have been appropriately disallowed for plan purposes.

Ref.: OMB Circular A-87, Attachment B, Sections 11, 16, 21, and 23.



**DEPARTMENT 12
FISCAL 2012**

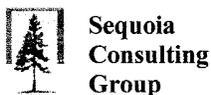
MARATHON COUNTY, WISCONSIN

COUNTY TREASURER

DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:		General & Administrative	General Receipts	Payroll	General Government
Expenditures:					
Salaries & Wages	256,172.57	14,191.96	43,344.40	24,182.69	174,453.52
Fringe Benefits	115,601.34	6,404.31	19,559.75	10,912.77	78,724.51
Data Processing	3,370.61	186.73	570.31	318.19	2,295.39
Office Equipment	1,001.79	1,001.79	-	-	-
Professional Services	32,421.91	-	-	-	32,421.91
Temporary / Contractual Labor	12,847.20	-	-	-	12,847.20
Printing / Duplicating	7,274.39	7,274.39	-	-	-
Office Machines R&M	5,992.00	5,992.00	-	-	-
Bank Services	5,814.50	5,814.50	-	-	-
Paper, Stationery, Forms	3,282.70	3,282.70	-	-	-
Office Supplies	1,471.43	1,471.43	-	-	-
Subscriptions & Dues	160.00	160.00	-	-	-
Registration / Tuition Fees	730.00	730.00	-	-	-
Travel, Conference & Training	1,274.13	1,274.13	-	-	-
Publication of Legal Notices	4,340.78	-	-	-	4,340.78
Miscellaneous	293.38	-	-	-	293.38
Total Expenditures	452,048.73	47,783.95	63,474.45	35,413.64	305,376.69
Disallowed / Capitalized	(339,826.05)	-	-	-	(339,826.05)
General & Administrative Allocation	-	(47,783.95)	8,559.22	4,775.36	34,449.36
Incoming Costs					
1st Allocation					
Building Use	6,787.30	-	1,215.77	678.30	4,893.24
Equipment Use	-	-	-	-	-
Special Accounting	568.07	-	101.76	56.77	409.55
Information Technology	8,741.98	-	1,565.89	873.64	6,302.44
Employee Resources	3,237.80	-	579.97	323.57	2,334.26
County Clerk	-	-	-	-	-
Corporation Counsel	6,752.04	-	1,209.45	674.78	4,867.82
County Administrator	1,855.86	-	332.43	185.47	1,337.96
Finance & Accounting	1,857.88	-	332.79	185.67	1,339.42
Insurance	3,469.16	-	621.41	346.70	2,501.06
Facilities & Capital Management	8,853.10	-	1,565.80	884.75	6,382.56
Total 1st Allocation	42,123.20	-	7,545.25	4,209.64	30,368.30
General & Administrative Allocation	-	-	-	-	-
Unallocated	(30,368.30)	-	-	-	(30,368.30)
Total 1st Tier Allocation	123,977.58	-	79,578.93	44,398.65	-
2nd Allocation					
Building Use	1.48	-	0.27	0.15	1.07
Equipment Use	-	-	-	-	-
Special Accounting	3.36	-	0.60	0.34	2.42
Information Technology	45,581.64	-	8,164.74	4,555.27	32,861.63
Employee Resources	642.39	-	115.07	64.20	463.13
County Clerk	-	-	-	-	-
Corporation Counsel	377.90	-	67.69	37.77	272.44
County Administrator	862.50	-	154.49	86.20	621.81
Finance & Accounting	444.10	-	79.55	44.38	320.17
Insurance	3.76	-	0.67	0.38	2.71
Facilities & Capital Management	316.24	-	56.65	31.60	227.99
County Treasurer	47,562.47	-	8,519.55	4,753.23	34,289.69
Central Services	1,784.51	-	319.65	178.34	1,286.53
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	97,580.36	-	17,478.93	9,751.84	70,349.59
General & Administrative Allocation	-	-	-	-	-
Unallocated	(70,349.59)	-	-	-	(70,349.59)
Total 2nd Tier Allocation	27,230.77	-	17,478.93	9,751.84	-
Total Incoming Costs	38,985.66	-	25,024.18	13,961.48	-
Total Allocated Cost	\$ 151,208.34	\$ -	\$ 97,057.86	\$ 54,150.48	\$ -



**DEPARTMENT 12
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS**

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation \$ 79,578.93
Total 2nd Tier Allocation \$ 17,478.93
Total Allocated Cost \$ 97,057.86

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	10	0.07%	52.49		52.49	-	52.49
County Clerk	20	0.13%	104.99		104.99	-	104.99
Corporation Counsel	6	0.04%	31.50		31.50	-	31.50
County Administrator	29	0.19%	152.23		152.23	-	152.23
Finance & Accounting	2,042	13.47%	10,719.01		10,719.01	-	10,719.01
Facilities & Capital Management	17	0.11%	89.24		89.24	-	89.24
County Treasurer	9,002	59.38%	47,253.93		47,253.93	-	47,253.93
Clerk of Courts	51	0.34%	267.71		267.71	220.98	488.69
Soc Svcs- Administration	255	1.68%	1,338.56		1,338.56	1,104.89	2,443.45
Health Department	51	0.34%	267.71		267.71	220.98	488.69
ADRC	1,133	7.47%	5,947.42		5,947.42	4,909.18	10,856.60
District Attorney	476	3.14%	2,498.65		2,498.65	2,062.46	4,561.11
Sheriff	58	0.38%	304.46		304.46	251.31	555.77
Conservation, Planning & Zoning	14	0.09%	73.49		73.49	60.66	134.15
Parks, Recreation & Forestry	451	2.97%	2,367.42		2,367.42	1,954.14	4,321.56
Solid Waste	100	0.66%	524.93		524.93	433.29	958.22
Highway	377	2.49%	1,978.97		1,978.97	1,633.50	3,612.48
Central Wisconsin Airport	42	0.28%	220.47		220.47	181.98	402.45
UW Extension	1	0.01%	5.25		5.25	4.33	9.58
Library	205	1.35%	1,076.10		1,076.10	888.25	1,964.35
Veterans	1	0.01%	5.25		5.25	4.33	9.58
Register of Deeds	703	4.64%	3,690.24		3,690.24	3,046.03	6,736.27
Other Departments / Programs	116	0.77%	608.92		608.92	502.62	1,111.53
Total	15,160	100.00%	79,578.93	-	79,578.93	17,478.93	97,057.86

Allocation Basis: General Receipts Processed by Treasurer's Office During 2012

Allocation Source: County Financial Records and Reports

**DEPARTMENT 12
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS**

Department: County Treasurer
Function: Payroll

Total 1st Tier Allocation \$ 44,398.65
Total 2nd Tier Allocation \$ 9,751.84
Total Allocated Cost \$ 54,150.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	157.0	0.69%	308.54		308.54		308.54
County Clerk	120.0	0.53%	235.83		235.83		235.83
Corporation Counsel	208.0	0.92%	408.77		408.77	-	408.77
County Administrator	110.0	0.49%	216.18		216.18	-	216.18
Finance & Accounting	167.0	0.74%	328.19		328.19	-	328.19
Insurance	52.0	0.23%	102.19		102.19	-	102.19
Facilities & Capital Management	708.0	3.13%	1,391.39		1,391.39	-	1,391.39
County Treasurer	157.0	0.69%	308.54		308.54	-	308.54
Central Services	26.0	0.12%	51.10		51.10	12.12	63.22
Clerk of Courts	986.0	4.36%	1,937.72		1,937.72	459.78	2,397.50
Child Support	390.0	1.73%	766.44		766.44	181.86	948.30
Soc Svcs- Administration	286.0	1.27%	562.06		562.06	133.36	695.42
Soc Svcs- Income Maint	806.0	3.57%	1,583.98		1,583.98	375.84	1,959.82
Soc Svcs- Programs	1,195.0	5.29%	2,348.46		2,348.46	557.23	2,905.69
Health Department	1,216.0	5.38%	2,389.73		2,389.73	567.03	2,956.76
ADRC	522.0	2.31%	1,025.85		1,025.85	243.41	1,269.27
Older American Act	1,069.0	4.73%	2,100.84		2,100.84	498.48	2,599.32
Nutrition	571.0	2.53%	1,122.15		1,122.15	266.26	1,388.41
District Attorney	253.0	1.12%	497.21		497.21	117.98	615.18
Victim / Witness	104.0	0.46%	204.38		204.38	48.50	252.88
Sheriff	3,520.0	15.58%	6,917.64		6,917.64	1,641.39	8,559.03
Corrections	1,384.0	6.13%	2,719.89		2,719.89	645.37	3,365.25
Emergency Government	117.0	0.52%	229.93		229.93	54.56	284.49
Conservation, Planning & Zoning	636.0	2.82%	1,249.89		1,249.89	296.57	1,546.46
Parks, Recreation & Forestry	2,152.0	9.53%	4,229.19		4,229.19	1,003.49	5,232.68
Solid Waste	143.0	0.63%	281.03		281.03	66.68	347.71
Highway	2,089.0	9.16%	4,066.08		4,066.08	964.79	5,030.86
Central Wisconsin Airport	650.0	2.88%	1,277.40		1,277.40	303.10	1,580.50
UW Extension	89.0	0.39%	174.91		174.91	41.50	216.41
Library	1,382.0	6.12%	2,715.96		2,715.96	644.43	3,360.39
Veterans	78.0	0.35%	153.29		153.29	36.37	189.66
Register of Deeds	209.0	0.93%	410.73		410.73	97.46	508.19
Other Departments / Programs	1,060.0	4.69%	2,083.15		2,083.15	494.28	2,577.44
Total	22,592.00	100.00%	44,398.65	-	44,398.65	9,751.84	54,150.48

Allocation Basis: Payroll Disbursements Processed by Department During 2012
Allocation Source: Financial Records/Reports

**DEPARTMENT 12
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
COUNTY TREASURER**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	<u>Total</u>	<u>General Receipts</u>	<u>Payroll</u>
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	361.03	52.49	308.54
County Clerk	340.81	104.99	235.83
Corporation Counsel	440.27	31.50	408.77
County Administrator	368.40	152.23	216.18
Finance & Accounting	11,047.20	10,719.01	328.19
Insurance	102.19	-	102.19
Facilities & Capital Management	1,480.63	89.24	1,391.39
County Treasurer	47,562.47	47,253.93	308.54
Central Services	63.22	-	63.22
Clerk of Courts	2,886.19	488.69	2,397.50
Child Support	948.30	-	948.30
Soc Svcs- Administration	3,138.88	2,443.45	695.42
Soc Svcs- Income Maint	1,959.82	-	1,959.82
Soc Svcs- Programs	2,905.69	-	2,905.69
Special Education	-	-	-
Health Department	3,445.45	488.69	2,956.76
NCHCC	-	-	-
ADRC	12,125.87	10,856.60	1,269.27
Older American Act	2,599.32	-	2,599.32
Nutrition	1,388.41	-	1,388.41
Juvenile Detention	-	-	-
Shelter Home	-	-	-
Judicial	-	-	-
District Attorney	5,176.29	4,561.11	615.18
Victim / Witness	252.88	-	252.88
Sheriff	9,114.80	555.77	8,559.03
Corrections	3,365.25	-	3,365.25
Emergency Government	284.49	-	284.49
Justice Alternatives 177	-	-	-
Conservation, Planning & Zoning	1,680.61	134.15	1,546.46
Parks, Recreation & Forestry	9,554.24	4,321.56	5,232.68
Solid Waste	1,305.93	958.22	347.71
Highway	8,643.34	3,612.48	5,030.86
Central Wisconsin Airport	1,982.95	402.45	1,580.50
UW Extension	225.99	9.58	216.41
UW Dormitory	-	-	-
Library	5,324.74	1,964.35	3,360.39
Veterans	199.24	9.58	189.66
Register of Deeds	7,244.46	6,736.27	508.19
Other Departments / Programs	3,688.97	1,111.53	2,577.44
	151,208.34	97,057.86	54,150.48



**DEPARTMENT 13
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

NATURE AND EXTENT OF SERVICES

The Marathon County Clerk's Office provides oversees the County's Central Services Department. In addition to providing support to the County Clerk's offices this department also provides general support services for the County.

Costs related to County Clerk support have been classified as General Government and are appropriately excluded from further allocation. Other services provided and the methods of allocation are as follows:

- **Telephone Services** are provided to all county employees and are allocated to benefiting departments based on the number of telephone extensions listed for each department;
- **Mail Processing – General Postage** costs are allocated to departments not directly billed for postage costs based on the number of employees in the benefiting departments;
- **Postage – Billed** to specific departments have been allocated to benefiting departments based on the 2012 postage charges. Note that the affected departments have been excluded from the previous allocation;
- **Printing** costs are charged to benefiting departments based on the printing charges assessed during 2012.

NOTE: Direct billings have been identified and appropriately credited against allocated direct costs.

Ref.: OMB Circular A-87, Attachment B, Sections 10, 11, 23 and 35



**DEPARTMENT 13
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

Department: Central Services

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage	Postage - Billed	Printing	General Government
Expenditures:							
Salaries & Wages	34,201.40	-		7,265.83	8,330.01		18,605.56
Fringe Benefits	18,435.01			3,916.38	4,489.99		10,028.65
Telephone	53,158.15		53,158.15				
Long Distance Service	19,222.88		19,222.88				
Postage and Box Rent	108,112.69			52,475.17	55,637.52		
Office Machines R&M	7,771.09	(314.34)				8,085.43	
Paper, Stationery & Forms	541.13					541.13	
Printing / Duplicating	804.50					804.50	
Office Supplies	244.83	244.83					
Total Expenditures	242,491.68	(69.51)	72,381.03	63,657.37	68,457.52	9,431.06	28,634.21
Disallowed / Capitalized	(28,626.00)						(28,626.00)
General & Administrative Allocation	-	69.51	(20.74)	(18.24)	(19.62)	(2.70)	(8.21)
Incoming Costs							
1st Allocation							
Building Use	13,688.40		-	2,908.00	3,333.91	-	7,446.49
Equipment Use	-		-	-	-	-	-
Special Accounting	871.54		-	185.15	212.27	-	474.12
Information Technology	-		-	-	-	-	-
Employee Resources	539.63		-	114.64	131.43	-	293.56
County Clerk	2,658.60		-	564.80	647.52	-	1,446.28
Corporation Counsel	-		-	-	-	-	-
County Administrator	-		-	-	-	-	-
Finance & Accounting	1,343.31		-	285.38	327.17	-	730.76
Insurance	-		-	-	-	-	-
Facilities & Capital Management	17,854.63		-	3,793.08	4,348.63	-	9,712.92
County Treasurer	51.10		-	10.85	12.44	-	27.80
Total 1st Allocation	37,007.21	-	-	7,861.90	9,013.39	-	20,131.92
General & Administrative Allocation	-						
Unallocated	(20,131.92)						(20,131.92)
Total 1st Tier Allocation	230,740.97	-	72,360.29	71,501.03	77,451.29	9,428.36	-
2nd Allocation							
Building Use	2.99		-	0.64	0.73	-	1.63
Equipment Use	-		-	-	-	-	-
Special Accounting	5.20		-	1.10	1.27	-	2.83
Information Technology	-		-	-	-	-	-
Employee Resources	107.07		-	22.75	26.08	-	58.24
County Clerk	488.34		-	103.74	118.94	-	265.66
Corporation Counsel	-		-	-	-	-	-
County Administrator	-		-	-	-	-	-
Finance & Accounting	319.61		-	67.90	77.84	-	173.87
Insurance	-		-	-	-	-	-
Facilities & Capital Management	637.78		-	135.49	155.34	-	346.95
County Treasurer	12.12		-	2.58	2.95	-	6.60
Central Services	180.56		-	38.36	43.98	-	98.22
Clerk of Courts	-		-	-	-	-	-
Total 2nd Allocation	1,753.66	-	-	372.55	427.12	-	953.99
General & Administrative Allocation	-						
Unallocated	(953.99)						(953.99)
Total 2nd Tier Allocation	799.67	-	-	372.55	427.12	-	-
Total Incoming Costs	17,674.96			8,234.45	9,440.51		
Total Allocated Cost	\$ 231,540.64	\$ -	\$ 72,360.29	\$ 71,873.58	\$ 77,878.41	\$ 9,428.36	\$ -



**DEPARTMENT 13
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES
FUNCTIONAL COST ALLOCATIONS**

Department: Central Services
Function: Telephone Services

Total 1st Tier Allocation	\$ 72,360.29
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 72,360.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	26.00	5.04%	3,646.06		3,646.06		3,646.06
Employee Resources	7.00	1.36%	981.63		981.63		981.63
County Clerk	4.00	0.78%	560.93		560.93		560.93
Corporation Counsel	8.00	1.55%	1,121.86		1,121.86		1,121.86
County Administrator	4.00	0.78%	560.93		560.93		560.93
Finance & Accounting	6.00	1.16%	841.40		841.40		841.40
Facilities & Capital Management	8.00	1.55%	1,121.86		1,121.86		1,121.86
County Treasurer	5.00	0.97%	701.17		701.17		701.17
Clerk of Courts	39.00	7.56%	5,469.09		5,469.09	-	5,469.09
Child Support	16.00	3.10%	2,243.73		2,243.73	-	2,243.73
Soc Svcs- Administration	13.00	2.52%	1,823.03		1,823.03	-	1,823.03
Soc Svcs- Income Maint	32.00	6.20%	4,487.46		4,487.46	-	4,487.46
Soc Svcs- Programs	49.00	9.50%	6,871.42		6,871.42	-	6,871.42
Special Education	19.00	3.68%	2,664.43	(732.00)	1,932.43	-	1,932.43
Health Department	47.00	9.11%	6,590.96	(90.87)	6,500.09	-	6,500.09
ADRC	20.00	3.88%	2,804.66		2,804.66	-	2,804.66
Older American Act	35.00	6.78%	4,908.16		4,908.16	-	4,908.16
Juvenile Detention	1.00	0.19%	140.23		140.23	-	140.23
Shelter Home	2.00	0.39%	280.47		280.47	-	280.47
Judicial	5.00	0.97%	701.17		701.17	-	701.17
District Attorney	20.00	3.88%	2,804.66		2,804.66	-	2,804.66
Victim / Witness	5.00	0.97%	701.17		701.17	-	701.17
Sheriff	42.00	8.14%	5,889.79		5,889.79	-	5,889.79
Corrections	5.00	0.97%	701.17	(3,674.50)	(2,973.33)	-	(2,973.33)
Emergency Government	2.00	0.39%	280.47		280.47	-	280.47
Conservation, Planning & Zoning	20.00	3.88%	2,804.66		2,804.66	-	2,804.66
Parks, Recreation & Forestry	17.00	3.29%	2,383.96		2,383.96	-	2,383.96
Solid Waste	5.00	0.97%	701.17		701.17	-	701.17
Highway	12.00	2.33%	1,682.80		1,682.80	-	1,682.80
Central Wisconsin Airport	4.00	0.78%	560.93		560.93	-	560.93
UW Extension	14.00	2.71%	1,963.26		1,963.26	-	1,963.26
Library	5.00	0.97%	701.17	(1,075.80)	(374.63)	-	(374.63)
Veterans	3.00	0.58%	420.70		420.70	-	420.70
Register of Deeds	8.00	1.55%	1,121.86		1,121.86	-	1,121.86
Other Departments / Programs	8.00	1.55%	1,121.86	(1,961.30)	(839.44)	-	(839.44)
Total	516.00	100.00%	72,360.29	(7,534.47)	64,825.82	-	64,825.82

Allocation Basis: Telephone Extensions by Department
Allocation Source: Employee Phone Directory and Staffing Reports

**DEPARTMENT 13
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES
FUNCTIONAL COST ALLOCATIONS**

Department: Central Services
Function: Mail Processing General Postage

Total 1st Tier Allocation \$ 71,501.03
Total 2nd Tier Allocation 372.55
Total Allocated Cost \$ 71,873.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	6.00	1.52%	1,083.35		1,083.35		1,083.35
County Clerk	4.00	1.01%	722.23		722.23		722.23
Corporation Counsel	8.00	2.02%	1,444.47		1,444.47		1,444.47
County Administrator	4.00	1.01%	722.23		722.23		722.23
Finance & Accounting	7.00	1.77%	1,263.91		1,263.91		1,263.91
Insurance	2.00	0.51%	361.12		361.12	-	361.12
Facilities & Capital Management	28.00	7.07%	5,055.63		5,055.63	-	5,055.63
County Treasurer	6.00	1.52%	1,083.35		1,083.35	-	1,083.35
Central Services	1.00	0.25%	180.56		180.56	-	180.56
Clerk of Courts	38.00	9.60%	6,861.21		6,861.21	42.90	6,904.11
Child Support	15.00	3.79%	2,708.37		2,708.37	16.93	2,725.31
Older American Act	41.00	10.35%	7,402.88		7,402.88	46.29	7,449.17
Nutrition	23.00	5.81%	4,152.84		4,152.84	25.97	4,178.80
Shelter Home	21.00	5.30%	3,791.72		3,791.72	23.71	3,815.43
District Attorney	10.00	2.53%	1,805.58		1,805.58	11.29	1,816.87
Victim / Witness	4.00	1.01%	722.23		722.23	4.52	726.75
Emergency Government	2.00	0.51%	361.12		361.12	2.26	363.37
Conservation, Planning & Zoning	22.00	5.56%	3,972.28		3,972.28	24.84	3,997.12
Highway	74.00	18.69%	13,361.30		13,361.30	83.54	13,444.85
Central Wisconsin Airport	24.00	6.06%	4,333.40		4,333.40	27.09	4,360.49
UW Extension	4.00	1.01%	722.23		722.23	4.52	726.75
Veterans	3.00	0.76%	541.67		541.67	3.39	545.06
Register of Deeds	8.00	2.02%	1,444.47		1,444.47	9.03	1,453.50
Other Departments / Programs	41.00	10.35%	7,402.88		7,402.88	46.29	7,449.17
Total	396.00	100.00%	71,501.03	-	71,501.03	372.55	71,873.58

Allocation Basis: Number of Employees by Department Not Direct Billed

Allocation Source: Personnel and Financial Records and Reports

**DEPARTMENT 13
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES
FUNCTIONAL COST ALLOCATIONS**

**Department: Central Services
Function: Postage - Billed**

Total 1st Tier Allocation \$ 77,451.29
Total 2nd Tier Allocation 427.12
Total Allocated Cost \$ 77,878.41

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Soc Svcs- Administration	33,428.60	58.09%	44,991.48	(33,428.60)	11,562.88	248.11	11,810.99
Special Education	2,404.50	4.18%	3,236.21	(2,404.50)	831.71	17.85	849.56
ADRC	3,952.90	6.87%	5,320.20	(3,952.90)	1,367.30	29.34	1,396.64
Sheriff	4,393.40	7.63%	5,913.07	(4,393.40)	1,519.67	32.61	1,552.28
Parks, Recreation & Forestry	314.80	0.55%	423.69	(314.80)	108.89	2.34	111.23
Solid Waste	203.40	0.35%	273.76	(203.40)	70.36	1.51	71.87
Library	5,148.20	8.95%	6,928.95	(5,148.20)	1,780.75	38.21	1,818.96
Other Departments / Programs	7,700.39	13.38%	10,363.94	(7,700.39)	2,663.55	57.15	2,720.70
Total	57,546.19	100.00%	77,451.29	(57,546.19)	19,905.10	427.12	20,332.22

Allocation Basis: Postage Charges by Benefiting Department During 2012

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 13
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES
FUNCTIONAL COST ALLOCATIONS**

**Department: Central Services
Function: Printing**

Total 1st Tier Allocation \$ 9,428.36
Total 2nd Tier Allocation -
Total Allocated Cost \$ 9,428.36

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	9.20	0.12%	11.61	(9.20)	2.41	-	2.41
Corporation Counsel	110.60	1.48%	139.63	(110.60)	29.03	-	29.03
Finance & Accounting	229.80	3.08%	290.11	(229.80)	60.31	-	60.31
Clerk of Courts	3.00	0.04%	3.79	(3.00)	0.79	-	0.79
Health Department	23.60	0.32%	29.79	(23.60)	6.19	-	6.19
District Attorney	9.60	0.13%	12.12	(9.60)	2.52	-	2.52
Conservation, Planning & Zoning	21.10	0.28%	26.64	(21.10)	5.54	-	5.54
Parks, Recreation & Forestry	1,459.50	19.54%	1,842.53	(1,459.50)	383.03	-	383.03
Solid Waste	3.00	0.04%	3.79	(3.00)	0.79	-	0.79
Other Departments / Programs	5,598.97	74.97%	7,068.35	(5,598.97)	1,469.38	-	1,469.38
Total	7,468.37	100.00%	9,428.36	(7,468.37)	1,959.99	-	1,959.99

Allocation Basis: Printing Fees paid by Department During 2012

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 13
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Services

<u>Grantee Department</u>	<u>Total</u>	<u>Telephone Services</u>	<u>Mail Processing General Postage</u>	<u>Postage - Billed</u>	<u>Printing</u>
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	3,646.06	3,646.06	-	-	-
Employee Resources	2,067.40	981.63	1,083.35	-	2.41
County Clerk	1,283.17	560.93	722.23	-	-
Corporation Counsel	2,595.36	1,121.86	1,444.47	-	29.03
County Administrator	1,283.17	560.93	722.23	-	-
Finance & Accounting	2,165.61	841.40	1,263.91	-	60.31
Insurance	361.12	-	361.12	-	-
Facilities & Capital Management	6,177.49	1,121.86	5,055.63	-	-
County Treasurer	1,784.51	701.17	1,083.35	-	-
Central Services	180.56	-	180.56	-	-
Clerk of Courts	12,373.99	5,469.09	6,904.11	-	0.79
Child Support	4,969.04	2,243.73	2,725.31	-	-
Soc Svcs- Administration	13,634.02	1,823.03	-	11,810.99	-
Soc Svcs- Income Maint	4,487.46	4,487.46	-	-	-
Soc Svcs- Programs	6,871.42	6,871.42	-	-	-
Special Education	2,781.99	1,932.43	-	849.56	-
Health Department	6,506.28	6,500.09	-	-	6.19
NCHCC	-	-	-	-	-
ADRC	4,201.30	2,804.66	-	1,396.64	-
Older American Act	12,357.33	4,908.16	7,449.17	-	-
Nutrition	4,178.80	-	4,178.80	-	-
Juvenile Detention	140.23	140.23	-	-	-
Shelter Home	4,095.90	280.47	3,815.43	-	-
Judicial	701.17	701.17	-	-	-
District Attorney	4,624.05	2,804.66	1,816.87	-	2.52
Victim / Witness	1,427.91	701.17	726.75	-	-
Sheriff	7,442.07	5,889.79	-	1,552.28	-
Corrections	(2,973.33)	(2,973.33)	-	-	-
Emergency Government	643.84	280.47	363.37	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	6,807.32	2,804.66	3,997.12	-	5.54
Parks, Recreation & Forestry	2,878.22	2,383.96	-	111.23	383.03
Solid Waste	773.82	701.17	-	71.87	0.79
Highway	16,127.64	1,682.80	13,444.85	-	-
Central Wisconsin Airport	4,921.42	560.93	4,360.49	-	-
UW Extension	2,690.01	1,963.26	726.75	-	-
UW Dormitory	-	-	-	-	-
Library	1,444.33	(374.63)	-	1,818.96	-
Veterans	965.76	420.70	545.06	-	-
Register of Deeds	2,575.36	1,121.86	1,453.50	-	-
Other Departments / Programs	10,799.82	(839.44)	7,449.17	2,720.70	1,469.38
	158,991.61	64,825.82	71,873.58	20,332.22	1,959.99



**MARATHON COUNTY, WISCONSIN
CLERK OF COURTS
NATURE AND EXTENT OF SERVICES**

The Marathon County Clerk of Courts performs the normal duties associated with that function and in addition, provides direct support to the Child Support Program. Costs associated with the general Clerk of Court functions have been allocated to General Government and disallowed for plan purposes.

Costs associated with the department's effort under the Child Support Program for this office including the Clerk of Court staff and the Family Court Commissioner, have been identified herein and allocated accordingly to the Child Support function. Accumulated costs are allocated 100% to Child Support based on direct effort charged to the program. Direct billings have been identified and appropriately credited against allocated direct costs.

Ref.: OMB Circular A-87, Attachment B, Sections 11 and 23.



**DEPARTMENT 14
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

CLERK OF COURTS

**Department: Clerk of Courts
DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	1,415,975.26		14,420.38	1,401,554.88
Fringe Benefits	672,511.33		6,848.89	665,662.44
Mediation & Study Fees	8,516.50			8,516.50
Contracted Services - Driving w/Care	45,432.00			45,432.00
Printing / Duplicating	20,832.20	20,832.20		
Legal Fees	466,986.26			466,986.26
Office Furniture & Equipment	760.87	760.87		
Paper, Stationery, Forms	3,726.19	3,726.19		
Office Supplies	16,392.50	16,392.50		
Data Processing	8,571.00	8,571.00		
Other Professional Services	2,315.96			2,315.96
Psych Services & Evaluations	122,360.48			122,360.48
Office Machines & Equipment Repair	49.00	49.00		
Other Special Services	68,263.14			68,263.14
Jury & Witness Fees	72,085.74			72,085.74
Officer Fees	7,699.25			7,699.25
Temporary / Contractual Services	2,348.00			2,348.00
Registration / Tuition Fees	834.00	834.00		
Travel & Training Fees, Meals, Gas, Oil, etc.	1,991.54	1,991.54		
Membership Dues	895.00	895.00		
Parking	4,787.75	4,787.75		
Books, Periodicals, Subscriptions	30,880.72	30,880.72		
	-	-		
Total Expenditures	2,974,214.69	89,720.77	21,269.27	2,863,224.65
Disallowed / Capitalized	(2,952,031.70)			(2,952,031.70)
General & Administrative Allocation	-	(89,720.77)	913.72	88,807.05
Incoming Costs				
1st Allocation				
Building Use	63,783.25		649.57	63,133.68
Equipment Use	2,232.78		22.74	2,210.04
Special Accounting	4,277.44		43.56	4,233.88
Information Technology	-		-	-
Employee Resources	20,791.31		211.74	20,579.57
County Clerk	-		-	-
Corporation Counsel	41,481.45		422.45	41,059.01
County Administrator	8,708.49		88.69	8,619.81
Finance & Accounting	36,834.74		375.13	36,459.61
Insurance	12,683.48		129.17	12,554.31
Facilities & Capital Management	83,196.48		847.28	82,349.20
County Treasurer	2,205.44		22.46	2,182.98
Central Services	12,331.09		125.58	12,205.51
	-		-	-
Total 1st Allocation	288,525.96	-	2,938.37	285,587.59
General & Administrative Allocation	-			
Unallocated	(285,587.59)			(285,587.59)
Total 1st Tier Allocation	25,121.36	-	25,121.36	-
2nd Allocation				
Building Use	13.93	-	0.14	13.79
Equipment Use	11.78	-	0.12	11.66
Special Accounting	23.15	-	0.24	22.91
Information Technology	-	-	-	-
Employee Resources	4,068.48	-	41.43	4,027.05
County Clerk	-	-	-	-
Corporation Counsel	2,321.62	-	23.64	2,297.98
County Administrator	4,047.24	-	41.22	4,006.02
Finance & Accounting	8,768.56	-	89.30	8,679.27
Insurance	13.73	-	0.14	13.59
Facilities & Capital Management	2,971.84	-	30.27	2,941.57
County Treasurer	680.75	-	6.93	673.82
Central Services	42.90	-	0.44	42.46
Clerk of Courts	-	-	-	-
	-		-	-
Total 2nd Allocation	22,963.98	-	233.87	22,730.11
General & Administrative Allocation	-			
Unallocated	(22,730.11)			(22,730.11)
Total 2nd Tier Allocation	233.87	-	233.87	-
Total Incoming Costs	3,172.23	-	3,172.23	-
Total Allocated Cost	\$ 25,355.22	\$ -	\$ 25,355.22	\$ (0.00)



**DEPARTMENT 14
FISCAL 2012**

**MARATHON COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS**

**Department: Clerk of Courts
Function: Child Support**

Total 1st Tier Allocation \$ 25,121.36
Total 2nd Tier Allocation 233.87
Total Allocated Cost \$ 25,355.22

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
<u>Grantee Department</u>							
Child Support	100.0%	100.00%	25,121.36	(21,269.27)	3,852.09	233.87	4,085.95
<hr/>							
Total	100.0%	100.00%	25,121.36	(21,269.27)	3,852.09	233.87	4,085.95
<hr/>							

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports



**DEPARTMENT 14
FISCAL 2012**

MARATHON COUNTY, WISCONSIN

CLERK OF COURTS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Clerk of Courts

<u>Grantee Department</u>	Total	Child Support
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance & Accounting	-	-
Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services	-	-
Clerk of Courts	-	-
Child Support	4,085.95	4,085.95
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	-	-
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	-	-
Shelter Home	-	-
Judicial	-	-
District Attorney	-	-
Victim / Witness	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	-	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-
Solid Waste	-	-
Highway	-	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
	<hr/> 4,085.95 <hr/>	<hr/> 4,085.95 <hr/>

