

CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2014 Financials



MARATHON
COUNTY



Sequoia Consulting Group

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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 2016 based on actual expenditures and offsetting revenues occurring during fiscal year 2014.

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 2014. When the 2014 fixed costs are compared to the 2012 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2014 fixed costs the resulting total is referred to as the Proposed Cost for 2016. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

CERTIFICATE OF COST ALLOCATION PLAN

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

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2014 are allowable in accordance with requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal Award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

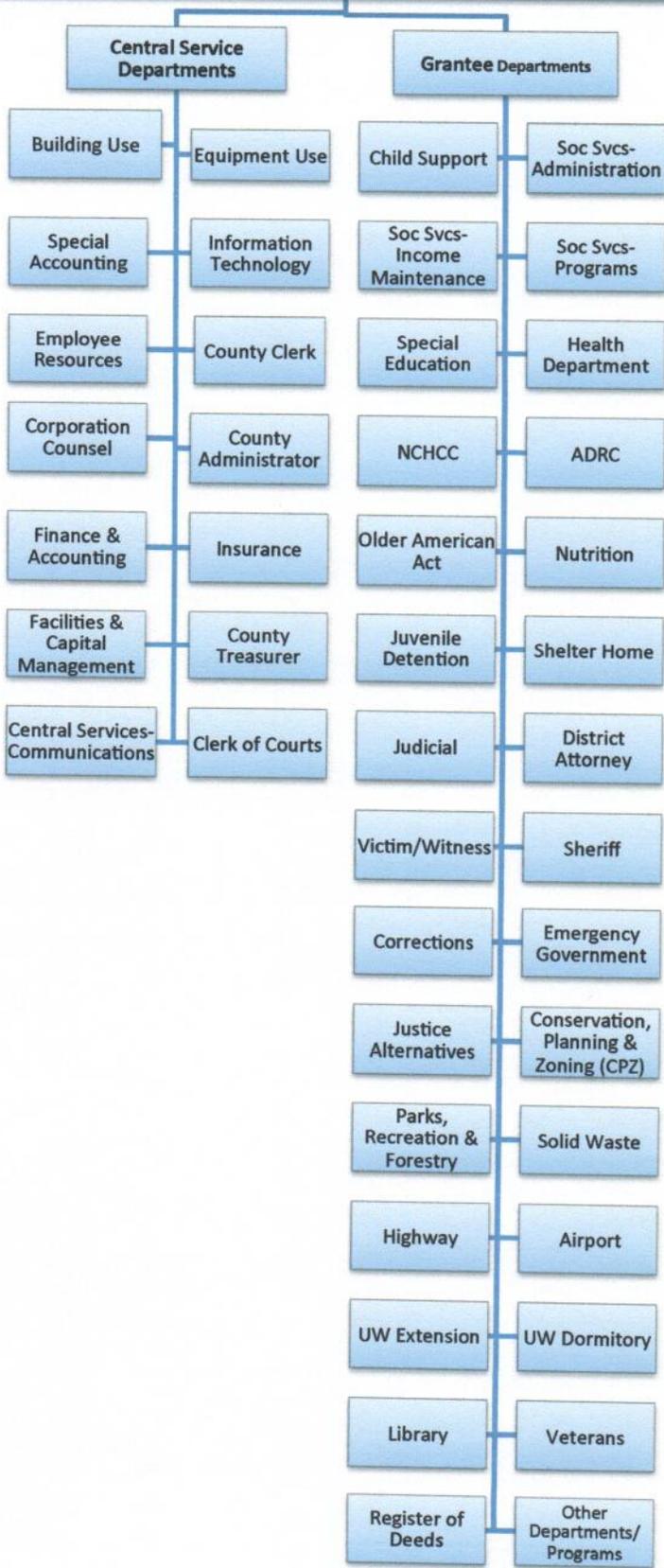
- 2) All costs included in this proposal are properly allocable to Federal Awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which that are allocated in accordance with applicable requirements. Further, the same costs that have been treated as 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 Kordus
Title: Finance Director
Date of Execution: 10/29/15

**MARATHON COUNTY, WI
2014 ORGANIZATONAL CHART**



MARATHON, WISCONSIN
COST ALLOCATION PLAN
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**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2014**

Central Service Departments	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education	Health Department
Building Use	\$ 2,909	\$ 33,186	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-
Special Accounting	17	757	-	-	-	232
Information Technology	-	205,411	-	-	557	129,361
Employee Resources	10,365	12,457	22,673	29,799	-	39,784
County Clerk	-	-	-	-	-	-
Corporation Counsel	8,097	16,016	-	-	-	12,339
County Administrator	8,518	23,320	21,971	3,584	3,584	12,835
Finance & Accounting	8,455	30,543	7,278	56,879	851	14,924
Insurance	-	78,156	-	-	1,446	19,372
Facilities & Capital Management	19,001	(58,495)	-	-	-	-
County Treasurer	364	3,921	795	1,046	-	1,506
Central Services-Communications	1,718	28,315	3,637	4,749	3,592	32,599
Clerk of Courts	3,635	-	-	-	-	-
Total Allocated Costs	63,080	373,588	56,355	96,057	10,030	262,952
Rollforward	(8,608)	160,886	13,519	(4,286)	8,443	(38,043)
Total Proposed Costs	\$ 54,471	\$ 534,473	\$ 69,873	\$ 91,772	\$ 18,473	\$ 224,910

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2014**

Central Service Departments	NCHCC	ADRC	Older American Act	Nutrition	Juvenile Detention	Shelter Home	Judicial
Building Use	\$ -	\$ -	\$ -	\$ -	\$ 1,804	\$ -	\$ 81,932
Equipment Use	-	-	-	-	-	-	-
Special Accounting	-	61	-	-	146	17	-
Information Technology	-	-	-	-	159	3,105	11,704
Employee Resources	-	12,040	18,786	14,252	-	12,956	-
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	2,132	-	-	-	-	-	-
County Administrator	67,529	6,284	-	4,934	-	-	8,224
Finance & Accounting	-	54,955	(1,966)	(1,619)	1,249	3,276	-
Insurance	1,675	1,913	-	-	1,557	-	-
Facilities & Capital Management	-	-	-	-	11,784	193,239	264,824
County Treasurer	-	9,214	661	501	-	451	-
Central Services-Communications	-	5,562	2,930	404	101	12,656	202
Clerk of Courts	-	-	-	-	-	-	-
Total Allocated Costs	71,336	90,029	20,411	18,472	16,801	225,699	366,887
Rollforward	-	(3,889)	(28,822)	(5,424)	-	-	-
Total Proposed Costs	\$ 71,336	\$ 86,140	\$ (8,410)	\$ 13,049	\$ 16,801	\$ 225,699	\$ 366,887



**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2014**

Central Service Departments	District Attorney	Victim / Witness	Sheriff	Corrections	Emergency Government	Justice Alternatives 177	Conservation, Planning & Zoning
Building Use	\$ 22,112	\$ 7,249	\$ 64,198	\$ 491,324	\$ 2,108	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-
Special Accounting	670	62	2,228	937	62	-	995
Information Technology	5,693	-	244,185	-	2,150	-	35,031
Employee Resources	6,478	2,591	98,218	34,982	1,583	648	16,527
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	-	-	81,491	-	12,339	-	32,134
County Administrator	10,459	3,584	24,689	28,439	22,238	3,584	40,007
Finance & Accounting	7,318	1,167	38,060	16,493	1,137	-	12,265
Insurance	5,420	-	84,999	-	2,061	-	9,448
Facilities & Capital Management	71,472	23,432	56,892	206,889	6,813	-	107,948
County Treasurer	5,327	91	3,594	1,217	87	-	678
Central Services-Communications	8,147	3,097	9,180	(1,370)	497	623	16,949
Clerk of Courts	-	-	-	-	-	-	-
Total Allocated Costs	143,096	41,274	707,734	778,911	51,075	4,855	271,982
Rollforward	-	-	-	-	-	-	-
Total Proposed Costs	\$ 143,096	\$ 41,274	\$ 707,734	\$ 778,911	\$ 51,075	\$ 4,855	\$ 271,982

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2014**

Central Service Departments	Parks, Recreation & Forestry	Solid Waste	Highway	Central Wisconsin Airport	UW Extension	UW Dormitory	Library
Building Use	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Use	-	-	-	-	-	-	-
Special Accounting	9,877	73	481	192	733	154	34
Information Technology	74,370	16,560	83,000	-	1,194	-	4,618
Employee Resources	50,228	10,780	53,964	15,275	1,296	-	35,847
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	16,067	-	28,406	16,067	-	-	16,067
County Administrator	18,654	8,518	20,888	11,485	11,752	-	10,135
Finance & Accounting	84,380	10,151	82,530	5,432	6,720	1,321	35,331
Insurance	10,902	1,397	7,427	2,309	1,493	30,884	1,361
Facilities & Capital Management	36,067	-	15,696	-	63,131	-	442,738
County Treasurer	6,316	1,053	2,394	926	82	-	2,346
Central Services-Communications	2,121	931	50,109	14,726	2,660	-	611
Clerk of Courts	-	-	-	-	-	-	-
Total Allocated Costs	308,981	49,464	344,896	66,413	89,061	32,359	549,089
Rollforward	-	-	-	-	-	-	-
Total Proposed Costs	\$ 308,981	\$ 49,464	\$ 344,896	\$ 66,413	\$ 89,061	\$ 32,359	\$ 549,089



**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2014**

	Veterans	Register of Deeds	Other Departments / Programs	Total Allocated Costs
Central Service Departments				
Building Use	\$ -	\$ 19,667	\$ 93,029	\$ 819,519
Equipment Use	-	-	-	-
Special Accounting	121	121	404	18,375
Information Technology	5,414	38,614	249,208	1,110,335
Employee Resources	1,943	5,269	30,204	538,946
County Clerk	-	-	0	0
Corporation Counsel	-	-	92,674	333,830
County Administrator	9,327	3,584	-	388,130
Finance & Accounting	1,508	2,292	10,119	491,049
Insurance	1,051	3,384	1,465	267,721
Facilities & Capital Management	6,637	63,569	209,904	1,741,542
County Treasurer	78	7,455	2,661	52,763
Central Services-Communications	2,171	5,891	33,920	246,727
Clerk of Courts	-	-	-	3,635
Total Allocated Costs	28,250	149,847	723,589	6,012,572
Rollforward	-	-	-	93,776
Total Proposed Costs	\$ 28,250	\$ 149,847	\$ 723,589	\$ 6,106,348

**SCHEDULE OF FIXED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2014**

<u>Grantee Department</u>	Final Costs 2014	Fixed Costs 2012	Rollforward	Actual Costs with Rollforward
Child Support	63,079.70	71,688.00	(8,608.30)	54,471.40
Soc Svcs- Administration	373,587.71	212,702.00	160,885.71	534,473.43
Soc Svcs- Income Maint	56,354.65	42,836.00	13,518.65	69,873.31
Soc Svcs- Programs	96,057.37	100,343.00	(4,285.63)	91,771.73
Special Education	10,029.80	1,587.00	8,442.80	18,472.60
Health Department	262,952.50	300,995.00	(38,042.50)	224,910.00
NCHCC	71,335.86	-	-	71,335.86
ADRC	90,028.84	93,918.00	(3,889.16)	86,139.68
Older American Act	20,411.33	49,233.00	(28,821.67)	(8,410.34)
Nutrition	18,472.28	23,896.00	(5,423.72)	13,048.57
Juvenile Detention	16,800.87	-	-	16,800.87
Shelter Home	225,699.45	-	-	225,699.45
Judicial	366,886.51	-	-	366,886.51
District Attorney	143,095.99	-	-	143,095.99
Victim / Witness	41,273.60	-	-	41,273.60
Sheriff	707,733.67	-	-	707,733.67
Corrections	778,911.41	-	-	778,911.41
Emergency Government	51,075.17	-	-	51,075.17
Justice Alternatives 177	4,854.83	-	-	4,854.83
Conservation, Planning & Zoning	271,982.14	-	-	271,982.14
Parks, Recreation & Forestry	308,981.13	-	-	308,981.13
Solid Waste	49,463.64	-	-	49,463.64
Highway	344,895.82	-	-	344,895.82
Central Wisconsin Airport	66,413.50	-	-	66,413.50
UW Extension	89,061.47	-	-	89,061.47
UW Dormitory	32,358.70	-	-	32,358.70
Library	549,088.86	-	-	549,088.86
Veterans	28,249.55	-	-	28,249.55
Register of Deeds	149,846.76	-	-	149,846.76
Other Departments / Programs	723,588.68	-	-	723,588.68
	<u>6,012,571.79</u>	<u>897,198.00</u>	<u>93,776.18</u>	<u>6,106,347.97</u>

**SCHEDULE OF DEPARTMENTAL COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2014**

<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	\$ -	\$ 949,533	\$ -	\$ -	\$ 949,533
Equipment Use	-	17,523	-	-	17,523
Special Accounting	91,436	-	-	(58,797)	32,639
Information Technology	1,280,366	-	-	-	1,280,366
Employee Resources	470,741	9,443	-	(6,240)	473,943
County Clerk	375,409	(193,648)	(147,157)	-	34,604
Corporation Counsel	589,479	-	-	(178,940)	410,539
County Administrator	403,934	-	65	-	403,999
Finance & Accounting	595,072	(94,278)	-	(68,399)	432,395
Insurance	911,958	(177,280)	-	(430,475)	304,203
Facilities & Capital Management	2,459,674	(21,178)	-	(531,773)	1,906,723
County Treasurer	439,753	-	(365,982)	-	73,771
Central Services-Communications	295,499	-	-	(68,474)	227,025
Clerk of Courts	3,218,933	-	(3,199,606)	(18,613)	714
less unallocated Incoming costs					(535,404)
	<u>\$ 11,132,253</u>	<u>\$ 490,114</u>	<u>\$ (3,712,679)</u>	<u>\$ (1,361,712)</u>	<u>\$ 6,012,572</u>



**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2014**

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 2013 Audit Fees Direct Billed During 2014 Number of Departmental Functions Analyzed in 2013 Cost Plan
4	Information Technology IT Services	Distribution of Work Hours Support by Benefiting Department During 2014
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 2014 for Departments Not Directly Billed 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 2014
9	Finance & Accounting Accounting & Budgets Payroll Department Specific	AP Checks processed by Department During 2014 Payroll Disbursements Processed by Department During 2014 with Highway weighted 75% - less effort. Direct Allocation to Benefiting Department
10	Insurance Property & Casualty Insurance	General Liability Insurance Charges by Department During 2014
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	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
12	County Treasurer General Receipts Payroll	General Receipts Processed by Treasurer's Office During 2014 Payroll Disbursements Processed by Department During 2014
13	Central Services-Communications 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 2014 Printing Fees paid by Department During 2014
14	Clerk of Courts Child Support	Direct Allocation to Benefiting Department



**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 & Annex, the West Building, and the Health and Social Services Building. GASB S-34 compliant fixed asset records identify the following properties and 2014 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 2014 depreciation expense for Courthouse and Courthouse Annex buildings and improvements total \$ 883,613.11.
- **West Building** – Functions as the office space and storage area for Facilities Maintenance. Depreciation for 2014 totaling \$23,193.57 is allocated directly to Facilities and Capital Management.
- **Health and Social Services Building** – GASB S-34 compliant fixed asset records show the 2014 depreciation expense for the Health and Social Services Building totaling \$42,726.04.

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



**DEPARTMENT 1
FISCAL 2014**

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

Department: Building Use

Functions:	Total	Courthouse Complex	Health & Social Services Bldg	West Building
Cost Adjustments:				
Building Use Charge	949,532.72	883,613.11	42,726.04	23,193.57
Total Cost Adjustments	949,532.72	883,613.11	42,726.04	23,193.57
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	949,532.72	883,613.11	42,726.04	23,193.57
2nd Allocation				
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Special Accounting	334.88	311.64	15.07	8.18
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
County Clerk	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	12,861.77	11,968.87	578.74	314.17
Finance & Accounting	-	-	-	-
Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	13,196.65	12,280.50	593.81	322.35
Total 2nd Tier Allocation	13,196.65	12,280.50	593.81	322.35
Unallocated	-	-	-	-
Total Incoming Costs	13,196.65	12,280.50	593.81	322.35
Total Allocated Cost	962,729.37	895,893.61	43,319.85	23,515.92



**DEPARTMENT 1
FISCAL 2014**

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

Department: Building Use
Function: Courthouse Complex

Total 1st Tier Allocation \$ 883,613.11
Total 2nd Tier Allocation \$ 12,280.50
Total Allocated Cost \$ 895,893.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	3,269	1.64%	14,490.69	-	14,490.69	201.39	14,692.09
County Clerk	2,400	1.20%	10,638.62	-	10,638.62	147.86	10,786.48
Corporation Counsel	3,016	1.51%	13,369.20	-	13,369.20	185.81	13,555.01
County Administrator	1,176	0.59%	5,212.93	-	5,212.93	72.45	5,285.38
Finance & Accounting	1,728	0.87%	7,659.81	-	7,659.81	106.46	7,766.27
Insurance	378	0.19%	1,675.58	-	1,675.58	23.29	1,698.87
Facilities & Capital Management	2,077	1.04%	9,206.84	-	9,206.84	127.96	9,334.80
County Treasurer	1,014	0.51%	4,494.82	-	4,494.82	62.47	4,557.29
Central Services-Communications	2,045	1.03%	9,064.99	-	9,064.99	125.99	9,190.98
Clerk of Courts	9,529	4.78%	42,239.77	-	42,239.77	587.05	42,826.82
Judicial	18,230	9.15%	80,809.22	-	80,809.22	1,123.09	81,932.31
District Attorney	4,920	2.47%	21,809.18	-	21,809.18	303.11	22,112.29
Victim / Witness	1,613	0.81%	7,150.04	-	7,150.04	99.37	7,249.41
Sheriff	14,284	7.17%	63,317.55	-	63,317.55	879.99	64,197.54
Corrections	109,320	54.84%	484,589.34	-	484,589.34	6,734.85	491,324.19
Emergency Government	469	0.24%	2,078.96	-	2,078.96	28.89	2,107.86
Register of Deeds	4,376	2.20%	19,397.76	-	19,397.76	269.59	19,667.35
Other Departments / Programs	19,493	9.78%	86,407.79	-	86,407.79	1,200.90	87,608.69
Total	199,337	100.00%	883,613.11	-	883,613.11	12,280.50	895,893.61

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Management



**DEPARTMENT 1
FISCAL 2014**

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

**Department: Building Use
Function: West Building**

Total 1st Tier Allocation \$ 23,193.57
Total 2nd Tier Allocation 322.35
Total Allocated Cost \$ 23,515.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities & Capital Management	100.00%	100.00%	23,193.57	-	23,193.57	322.35	23,515.92
Total	100.00%	100.00%	23,193.57	-	23,193.57	322.35	23,515.92

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: GASB S-34 Records and Reports

**DEPARTMENT 1
FISCAL 2014**

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

**Department: Building Use
Function: Health & Social Services Bldg**

Total 1st Tier Allocation \$ 42,726.04
Total 2nd Tier Allocation \$ 593.81
Total Allocated Cost \$ 43,319.85

	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%	2,869.32	-	2,869.32	39.88	2,909.20
Soc Svcs- Administration	21,594	76.61%	32,731.17	-	32,731.17	454.90	33,186.07
Juvenile Detention	1,174	4.16%	1,779.49	-	1,779.49	24.73	1,804.23
Other Departments / Programs	3,527	12.51%	5,346.06	-	5,346.06	74.30	5,420.36
Total	28,188	100.00%	42,726.04	-	42,726.04	593.81	43,319.85

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Management



**DEPARTMENT 1
FISCAL 2014**

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>	<u>West Building</u>
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	14,692.09	14,692.09	-	-
County Clerk	10,786.48	10,786.48	-	-
Corporation Counsel	13,555.01	13,555.01	-	-
County Administrator	5,285.38	5,285.38	-	-
Finance & Accounting	7,766.27	7,766.27	-	-
Insurance	1,698.87	1,698.87	-	-
Facilities & Capital Management	32,850.72	9,334.80	-	23,515.92
County Treasurer	4,557.29	4,557.29	-	-
Central Services-Communications	9,190.98	9,190.98	-	-
Clerk of Courts	42,826.82	42,826.82	-	-
Child Support	2,909.20	-	2,909.20	-
Soc Svcs- Administration	33,186.07	-	33,186.07	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Older American Act	-	-	-	-
Nutrition	-	-	-	-
Juvenile Detention	1,804.23	-	1,804.23	-
Shelter Home	-	-	-	-
Judicial	81,932.31	81,932.31	-	-
District Attorney	22,112.29	22,112.29	-	-
Victim / Witness	7,249.41	7,249.41	-	-
Sheriff	64,197.54	64,197.54	-	-
Corrections	491,324.19	491,324.19	-	-
Emergency Government	2,107.86	2,107.86	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	19,667.35	19,667.35	-	-
Other Departments / Programs	93,029.05	87,608.69	5,420.36	-
	962,729.37	895,893.61	43,319.85	23,515.92



**DEPARTMENT 2
FISCAL 2014**

**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 \$17,522.76 was recorded as depreciation for the central services departments during 2014.

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



**DEPARTMENT 2
FISCAL 2014**

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

Department: Equipment Use			
Functions:	Total	Equipment Depreciation	
Cost Adjustments:			
Equipment Use Charge	17,522.76	17,522.76	
Total Cost Adjustments	<u>17,522.76</u>	<u>17,522.76</u>	
 Incoming Costs			
1st Allocation			
Building Use	<u>-</u>	<u>-</u>	
Total 1st Allocation	-	-	
Unallocated	-	-	
Total 1st Tier Allocation	17,522.76	17,522.76	
2nd Allocation			
Equipment Use	-	-	
Special Accounting	167.44	167.44	
Information Technology	-	-	
Employee Resources	-	-	
County Clerk	-	-	
Corporation Counsel	-	-	
County Administrator	3,044.94	3,044.94	
Finance & Accounting	-	-	
Insurance	-	-	
Facilities & Capital Management	-	-	
County Treasurer	-	-	
Central Services-Communications	-	-	
Clerk of Courts	-	-	
Building Use	<u>-</u>	<u>-</u>	
Total 2nd Allocation	3,212.38	3,212.38	
Total 2nd Tier Allocation	3,212.38	3,212.38	
Unallocated	-	-	
Total Incoming Costs	3,044.94	3,044.94	
Total Allocated Cost	<u>20,735.14</u>	<u>20,735.14</u>	



**DEPARTMENT 2
FISCAL 2014**

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

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

Total 1st Tier Allocation	\$	17,522.76
Total 2nd Tier Allocation		<u>3,212.38</u>
Total Allocated Cost	\$	20,735.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
County Administrator	9,975.88	56.93%	9,975.88	-	9,975.88	1,828.84	11,804.72
Finance & Accounting	1,376.76	7.86%	1,376.76	-	1,376.76	252.40	1,629.16
Facilities & Capital Management	4,101.85	23.41%	4,101.85	-	4,101.85	751.98	4,853.83
Clerk of Courts	2,068.27	11.80%	2,068.27	-	2,068.27	379.17	2,447.44
Total	<u>17,522.76</u>	<u>100.00%</u>	<u>17,522.76</u>	<u>-</u>	<u>17,522.76</u>	<u>3,212.38</u>	<u>20,735.14</u>

Allocation Basis: Depreciation Expense by Central Service Department Asset Location

Allocation Source: Fixed Asset Management System and Depreciation Records effective 12/31/2013 - Finance Department

**DEPARTMENT 2
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

EQUIPMENT USE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Use

<u>Grantee Department</u>	Total	Equipment Depreciation
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
County Clerk	-	-
Corporation Counsel	-	-
County Administrator	11,804.72	11,804.72
Finance & Accounting	1,629.16	1,629.16
Insurance	-	-
Facilities & Capital Management	4,853.83	4,853.83
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	2,447.44	2,447.44
	<u>20,735.14</u>	<u>20,735.14</u>



**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 2014.

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 2013 plan that was prepared during 2014.

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



**DEPARTMENT 3
FISCAL 2014**

**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	84,236.00		25,438.96	58,797.04	
Indirect Cost Allocation Plan	7,200.00				7,200.00
Total Expenditures	91,436.00	-	25,438.96	58,797.04	7,200.00
Disallowed / Capitalized	-	-	-	-	-
General & Administrative Allocation	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	91,436.00	-	25,438.96	58,797.04	7,200.00
2nd Allocation					
Special Accounting	502.33		139.76	323.02	39.55
Information Technology	-		-	-	-
Employee Resources	-		-	-	-
County Clerk	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	2,370.36		659.47	1,524.23	186.65
Finance & Accounting	-		-	-	-
Insurance	-		-	-	-
Facilities & Capital Management	-		-	-	-
County Treasurer	-		-	-	-
Central Services-Communications	-		-	-	-
Clerk of Courts	-		-	-	-
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Total 2nd Allocation	2,872.68	-	799.23	1,847.25	226.21
Total 2nd Tier Allocation	2,872.68	-	799.23	1,847.25	226.21
Unallocated	-	-	-	-	-
Total Incoming Costs	2,872.68	-	799.23	1,847.25	226.21
Total Allocated Cost	94,308.68	-	26,238.19	60,644.29	7,426.21

**DEPARTMENT 3
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

SPECIAL ACCOUNTING

FUNCTIONAL COST ALLOCATIONS

Department: Special Accounting
Function: General Audit

Total 1st Tier Allocation	\$	25,438.96
Total 2nd Tier Allocation		<u>799.23</u>
Total Allocated Cost	\$	26,238.19

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	159	2.52%	641.93		641.93	20.17	662.10
County Clerk	70	1.11%	282.61		282.61	8.88	291.49
Corporation Counsel	62	0.98%	250.31		250.31	7.86	258.18
County Administrator	33	0.52%	133.23		133.23	4.19	137.42
Finance & Accounting	52	0.83%	209.94		209.94	6.60	216.53
Insurance	90	1.43%	363.36		363.36	11.42	374.77
Facilities & Capital Management	718	11.40%	2,898.77		2,898.77	91.07	2,989.85
County Treasurer	45	0.71%	181.68		181.68	5.71	187.39
Central Services-Communications	16	0.25%	64.60		64.60	2.03	66.63
Clerk of Courts	1,087	17.25%	4,388.53		4,388.53	137.88	4,526.41
Juvenile Detention	35	0.56%	141.31		141.31	4.44	145.74
Shelter Home	4	0.06%	16.15		16.15	0.51	16.66
District Attorney	161	2.56%	650.00		650.00	20.42	670.42
Victim / Witness	15	0.24%	60.56		60.56	1.90	62.46
Sheriff	535	8.49%	2,159.95		2,159.95	67.86	2,227.81
Corrections	225	3.57%	908.39		908.39	28.54	936.93
Emergency Government	15	0.24%	60.56		60.56	1.90	62.46
Conservation, Planning & Zoning	239	3.79%	964.91		964.91	30.32	995.23
Parks, Recreation & Forestry	2,372	37.64%	9,576.45		9,576.45	300.87	9,877.32
UW Extension	176	2.79%	710.56		710.56	22.32	732.89
UW Dormitory	37	0.59%	149.38		149.38	4.69	154.07
Veterans	29	0.46%	117.08		117.08	3.68	120.76
Register of Deeds	29	0.46%	117.08		117.08	3.68	120.76
Other Departments / Programs	97	1.54%	391.62		391.62	12.30	403.92
		-	-		-	-	-
Total	6,301.00	100.00%	25,438.96	-	25,438.96	799.23	26,238.19

Allocation Basis: Accounts Payable Disbursements by Departments Not Direct Billed for Audit Services During 2013
Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3
FISCAL 2014**

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

Department: Special Accounting
Function: Department Specific Audit

Total 1st Tier Allocation \$ 58,797.04
Total 2nd Tier Allocation 1,847.25
Total Allocated Cost \$ 60,644.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	532.97	0.91%	532.97	(532.97)	-	16.74	16.74
Soc Svcs- Administration	24,086.61	40.97%	24,086.61	(24,086.61)	-	756.74	756.74
Health Department	7,381.92	12.55%	7,381.92	(7,381.92)	-	231.92	231.92
ADRC	1,928.02	3.28%	1,928.02	(1,928.02)	-	60.57	60.57
Solid Waste	2,331.45	3.97%	2,331.45	(2,331.45)	-	73.25	73.25
Highway	15,321.95	26.06%	15,321.95	(15,321.95)	-	481.38	481.38
Central Wisconsin Airport	6,120.84	10.41%	6,120.84	(6,120.84)	-	192.30	192.30
Library	1,093.28	1.86%	1,093.28	(1,093.28)	-	34.35	34.35
		-	-	-	-	-	-
Total	<u>58,797.04</u>	<u>100.00%</u>	<u>58,797.04</u>	<u>(58,797.04)</u>	<u>-</u>	<u>1,847.25</u>	<u>1,847.25</u>

Allocation Basis: Audit Fees Direct Billed During 2014
Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3
FISCAL 2014**

**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 226.21
Total Allocated Cost \$ 7,426.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Use	2.00	4.65%	334.88		334.88	-	334.88
Equipment Use	1.00	2.33%	167.44		167.44	-	167.44
Special Accounting	3.00	6.98%	502.33		502.33	-	502.33
Information Technology	1.00	2.33%	167.44		167.44	6.11	173.56
Employee Resources	2.00	4.65%	334.88		334.88	12.23	347.11
County Clerk	2.00	4.65%	334.88		334.88	12.23	347.11
Corporation Counsel	4.00	9.30%	669.77		669.77	24.45	694.22
County Administrator	1.00	2.33%	167.44		167.44	6.11	173.56
Finance & Accounting	3.00	6.98%	502.33		502.33	18.34	520.67
Insurance	3.00	6.98%	502.33		502.33	18.34	520.67
Facilities & Capital Management	11.00	25.58%	1,841.86		1,841.86	67.25	1,909.11
County Treasurer	3.00	6.98%	502.33		502.33	18.34	520.67
Central Services-Communications	5.00	11.63%	837.21		837.21	30.57	867.78
Clerk of Courts	2.00	4.65%	334.88		334.88	12.23	347.11
			-		-	-	-
Total	43.00	100.00%	7,200.00	-	7,200.00	226.21	7,426.21

Allocation Basis: Number of Departmental Functions Analyzed in 2013 Cost Plan

Allocation Source: 2013 Indirect Cost Allocation Plan Prepared During 2014



**DEPARTMENT 3
FISCAL 2014**

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	334.88	-	-	334.88
Equipment Use	167.44	-	-	167.44
Special Accounting	502.33	-	-	502.33
Information Technology	173.56	-	-	173.56
Employee Resources	1,009.21	662.10	-	347.11
County Clerk	638.60	291.49	-	347.11
Corporation Counsel	952.40	258.18	-	694.22
County Administrator	310.97	137.42	-	173.56
Finance & Accounting	737.20	216.53	-	520.67
Insurance	895.44	374.77	-	520.67
Facilities & Capital Management	4,898.96	2,989.85	-	1,909.11
County Treasurer	708.05	187.39	-	520.67
Central Services-Communications	934.40	66.63	-	867.78
Clerk of Courts	4,873.52	4,526.41	-	347.11
Child Support	16.74	-	16.74	-
Soc Svcs- Administration	756.74	-	756.74	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	231.92	-	231.92	-
NCHCC	-	-	-	-
ADRC	60.57	-	60.57	-
Older American Act	-	-	-	-
Nutrition	-	-	-	-
Juvenile Detention	145.74	145.74	-	-
Shelter Home	16.66	16.66	-	-
Judicial	-	-	-	-
District Attorney	670.42	670.42	-	-
Victim / Witness	62.46	62.46	-	-
Sheriff	2,227.81	2,227.81	-	-
Corrections	936.93	936.93	-	-
Emergency Government	62.46	62.46	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	995.23	995.23	-	-
Parks, Recreation & Forestry	9,877.32	9,877.32	-	-
Solid Waste	73.25	-	73.25	-
Highway	481.38	-	481.38	-
Central Wisconsin Airport	192.30	-	192.30	-
UW Extension	732.89	732.89	-	-
UW Dormitory	154.07	154.07	-	-
Library	34.35	-	34.35	-
Veterans	120.76	120.76	-	-
Register of Deeds	120.76	120.76	-	-
Other Departments / Programs	403.92	403.92	-	-
	35,511.64	26,238.19	1,847.25	7,426.21



**DEPARTMENT 4
FISCAL 2014**

**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 2014 Marathon County was assessed \$1,280,365.67 for its share of services & support.

Costs are allocated based on the number of hours of support by benefiting department during 2014 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 2014**

**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 - Operations	1,212,000.00		1,212,000.00
Software Maintenance	68,365.67		68,365.67
Total Expenditures	1,280,365.67	-	1,280,365.67
Cost Adjustments:			
Intra-County Charges	-	-	-
Total Cost Adjustments	-	-	-
Disallowed / Capitalized	-		
General & Administrative Allocation			
Incoming Costs			
1st Allocation			
Building Use	-		-
Equipment Use	-		-
Special Accounting	167.44		167.44
Total 1st Allocation	167.44	-	167.44
Unallocated	-		
Total 1st Tier Allocation	1,280,533.11	-	1,280,533.11
2nd Allocation			
Information Technology	-		-
Employee Resources	-		-
County Clerk	-		-
Corporation Counsel	-		-
County Administrator	8,937.28		8,937.28
Finance & Accounting	-		-
Insurance	550.74		550.74
Facilities & Capital Management	-		-
County Treasurer	-		-
Central Services-Communications	2,829.06		2,829.06
Clerk of Courts	-		-
Building Use	-		-
Equipment Use	-		-
Special Accounting	6.11		6.11
Total 2nd Allocation	12,323.19	-	12,323.19
Unallocated	-		
Total 2nd Tier Allocation	12,323.19	-	12,323.19
Total Incoming Costs	12,490.63		12,490.63
Total Allocated Cost	1,292,856.30	-	1,292,856.30

**DEPARTMENT 4
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 1,280,533.11
Total 2nd Tier Allocation 12,323.19
Total Allocated Cost \$ 1,292,856.30

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	24.50	0.30%	3,864.03		3,864.03	37.19	3,901.22
County Clerk	199.25	2.45%	31,424.85		31,424.85	302.42	31,727.27
Corporation Counsel	19.50	0.24%	3,075.46		3,075.46	29.60	3,105.05
County Administrator	271.25	3.34%	42,780.38		42,780.38	411.70	43,192.08
Finance & Accounting	323.75	3.99%	51,060.45		51,060.45	491.38	51,551.83
Insurance	1.00	0.01%	157.72		157.72	1.52	159.23
Facilities & Capital Management	38.00	0.47%	5,993.20		5,993.20	57.68	6,050.87
County Treasurer	269.00	3.31%	42,425.52		42,425.52	408.28	42,833.80
Soc Svcs- Administration	1,290.00	15.89%	203,453.24		203,453.24	1,957.93	205,411.17
Special Education	3.50	0.04%	552.00		552.00	5.31	557.32
Health Department	812.40	10.01%	128,128.23		128,128.23	1,233.04	129,361.27
Juvenile Detention	1.00	0.01%	157.72		157.72	1.52	159.23
Shelter Home	19.50	0.24%	3,075.46		3,075.46	29.60	3,105.05
Judicial	73.50	0.91%	11,592.10		11,592.10	111.56	11,703.66
District Attorney	35.75	0.44%	5,638.34		5,638.34	54.26	5,692.60
Sheriff	1,533.50	18.89%	241,857.01		241,857.01	2,327.51	244,184.52
Emergency Government	13.50	0.17%	2,129.16		2,129.16	20.49	2,149.65
Conservation, Planning & Zoning	220.00	2.71%	34,697.45		34,697.45	333.91	35,031.36
Parks, Recreation & Forestry	467.05	5.75%	73,661.11		73,661.11	708.88	74,369.99
Solid Waste	104.00	1.28%	16,402.43		16,402.43	157.85	16,560.28
Highway	521.25	6.42%	82,209.30		82,209.30	791.14	83,000.44
UW Extension	7.50	0.09%	1,182.87		1,182.87	11.38	1,194.25
Library	29.00	0.36%	4,573.75		4,573.75	44.02	4,617.77
Veterans	34.00	0.42%	5,362.33		5,362.33	51.60	5,413.94
Register of Deeds	242.50	2.99%	38,246.05		38,246.05	368.06	38,614.11
Other Departments / Programs	1,565.05	19.28%	246,832.94		246,832.94	2,375.39	249,208.33
Total	8,119.25	100.00%	1,280,533.11	-	1,280,533.11	12,323.19	1,292,856.30

Allocation Basis: Distribution of Work Hours Support by Benefiting Department During 2014
Allocation Source: City-County Data Center

**DEPARTMENT 4
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

DATA PROCESSING

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

<u>Grantee Department</u>	Total	IT Services
Building Use	-	-
Equipment Use	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	3,901.22	3,901.22
County Clerk	31,727.27	31,727.27
Corporation Counsel	3,105.05	3,105.05
County Administrator	43,192.08	43,192.08
Finance & Accounting	51,551.83	51,551.83
Insurance	159.23	159.23
Facilities & Capital Management	6,050.87	6,050.87
County Treasurer	42,833.80	42,833.80
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	205,411.17	205,411.17
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	557.32	557.32
Health Department	129,361.27	129,361.27
NCHCC	-	-
ADRC	-	-
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	159.23	159.23
Shelter Home	3,105.05	3,105.05
Judicial	11,703.66	11,703.66
District Attorney	5,692.60	5,692.60
Victim / Witness	-	-
Sheriff	244,184.52	244,184.52
Corrections	-	-
Emergency Government	2,149.65	2,149.65
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	35,031.36	35,031.36
Parks, Recreation & Forestry	74,369.99	74,369.99
Solid Waste	16,560.28	16,560.28
Highway	83,000.44	83,000.44
Central Wisconsin Airport	-	-
UW Extension	1,194.25	1,194.25
UW Dormitory	-	-
Library	4,617.77	4,617.77
Veterans	5,413.94	5,413.94
Register of Deeds	38,614.11	38,614.11
Other Departments / Programs	249,208.33	249,208.33
	1,292,856.30	1,292,856.30



**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** – Expenditures and revenues 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 2014**

MARATHON COUNTY, WISCONSIN

EMPLOYEE RESOURCES

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
Expenditures:				
Salaries & Wages	252,438.46		252,438.46	
Fringe Benefits	117,744.90		117,744.90	
Medical / Dental Fees	10,937.59		-	10,937.59
Legal Fees	3,431.50		-	3,431.50
Management Training	10,715.99		-	10,715.99
Testing Services	13,400.75		13,400.75	
Sundry Repair & Maintenance Svcs	5,553.00		5,553.00	
Paper, Stationery & Forms	1,241.07		1,241.07	
Other Professional Services	19,840.07		-	19,840.07
Printing / Duplicating	6,065.92		6,065.92	
Data Processing Equipment	1,250.00		1,250.00	
Office Supplies	1,170.45		1,170.45	
Books / Directories	338.50		338.50	
Subscriptions & Dues	904.00		904.00	
Registration / Tuition Fees	3,909.85		3,909.85	
Travel, Conference & Training	3,419.01		3,419.01	
Advertising	18,379.62		-	18,379.62
Total Expenditures	470,740.68	-	407,435.91	63,304.77
Adjustments:				
Retiree Recognition (Net)	9,442.78		9,442.78	
Total Cost Adjustments	9,442.78	-	9,442.78	-
Disallowed / Capitalized	-			
General & Administrative Allocation	-			
Incoming Costs				
1st Allocation				
Building Use	14,490.69		14,490.69	
Equipment Use	-		-	
Special Accounting	976.81		976.81	
Information Technology	3,864.03		3,864.03	
Total 1st Allocation	19,331.54	-	19,331.54	-
Total 1st Tier Allocation	499,515.00	-	436,210.23	63,304.77
2nd Allocation				
Building Use	201.39		201.39	
Equipment Use	-		-	
Special Accounting	32.40		32.40	
Information Technology	37.19		37.19	
Employee Resources	4,537.59		4,537.59	
County Clerk	-		-	
Corporation Counsel	-		-	
County Administrator	25,011.63		25,011.63	
Finance & Accounting	5,917.98		5,917.98	
Insurance	2,595.95		2,595.95	
Facilities & Capital Management	45,760.92		45,760.92	
County Treasurer	23,639.77		23,639.77	
Central Services-Communications	4,595.18		4,595.18	
Clerk of Courts	-		-	
Total 2nd Allocation	112,329.99	-	112,329.99	-
Total 2nd Tier Allocation	112,329.99	-	112,329.99	-
Total Incoming Costs	131,661.53		131,661.53	
Total Allocated Cost	611,844.99	-	548,540.22	63,304.77



**DEPARTMENT 5
FISCAL 2014**

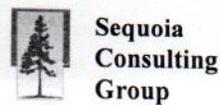
**MARATHON COUNTY, WISCONSIN
EMPLOYEE RESOURCES
FUNCTIONAL COST ALLOCATIONS**

Department: Employee Resources
Function: Personnel Administration

Total 1st Tier Allocation	\$	436,210.23
Total 2nd Tier Allocation		<u>112,329.99</u>
Total Allocated Cost	\$	548,540.22

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	6.00	0.71%	3,086.39		3,086.39	-	3,086.39
County Clerk	3.00	0.35%	1,543.20		1,543.20	400.23	1,943.42
Corporation Counsel	8.00	0.94%	4,115.19		4,115.19	1,067.27	5,182.46
County Administrator	4.00	0.47%	2,057.60		2,057.60	533.63	2,591.23
Finance & Accounting	6.00	0.71%	3,086.39		3,086.39	800.45	3,886.84
Insurance	2.00	0.24%	1,028.80		1,028.80	266.82	1,295.61
Facilities & Capital Management	26.00	3.07%	13,374.37		13,374.37	3,468.62	16,842.99
County Treasurer	5.00	0.59%	2,571.99		2,571.99	667.04	3,239.04
Central Services-Communications	1.00	0.12%	514.40		514.40	133.41	647.81
Clerk of Courts	36.00	4.25%	18,518.36		18,518.36	4,802.71	23,321.07
Child Support	16.00	1.89%	8,230.38		8,230.38	2,134.54	10,364.92
Soc Svcs- Administration	9.00	1.06%	4,629.59		4,629.59	1,200.68	5,830.27
Soc Svcs- Income Maint	35.00	4.13%	18,003.96		18,003.96	4,669.30	22,673.26
Soc Svcs- Programs	46.00	5.42%	23,662.35		23,662.35	6,136.79	29,799.14
Health Department	45.00	5.31%	23,147.95		23,147.95	6,003.38	29,151.33
ADRC	17.00	2.00%	8,744.78		8,744.78	2,267.95	11,012.73
Older American Act	29.00	3.42%	14,917.57		14,917.57	3,868.85	18,786.41
Nutrition	22.00	2.59%	11,316.77		11,316.77	2,934.99	14,251.76
Shelter Home	20.00	2.36%	10,287.98		10,287.98	2,668.17	12,956.15
District Attorney	10.00	1.18%	5,143.99		5,143.99	1,334.09	6,478.07
Victim / Witness	4.00	0.47%	2,057.60		2,057.60	533.63	2,591.23
Sheriff	121.00	14.27%	62,242.26		62,242.26	16,142.43	78,384.69
Corrections	54.00	6.37%	27,777.54		27,777.54	7,204.06	34,981.60
Emergency Government	2.00	0.24%	1,028.80		1,028.80	266.82	1,295.61
Justice Alternatives 177	1.00	0.12%	514.40		514.40	133.41	647.81
Conservation, Planning & Zoning	23.00	2.71%	11,831.17		11,831.17	3,068.40	14,899.57
Parks, Recreation & Forestry	73.00	8.61%	37,551.12		37,551.12	9,738.82	47,289.94
Solid Waste	9.00	1.06%	4,629.59		4,629.59	1,200.68	5,830.27
Highway	78.00	9.20%	40,123.11		40,123.11	10,405.87	50,528.98
Central Wisconsin Airport	23.00	2.71%	11,831.17		11,831.17	3,068.40	14,899.57
UW Extension	2.00	0.24%	1,028.80		1,028.80	266.82	1,295.61
Library	56.00	6.60%	28,806.34		28,806.34	7,470.88	36,277.21
Veterans	3.00	0.35%	1,543.20		1,543.20	400.23	1,943.42
Register of Deeds	8.00	0.94%	4,115.19		4,115.19	1,067.27	5,182.46
Other Departments / Programs	45.00	5.31%	23,147.95		23,147.95	6,003.38	29,151.33
Total	848.00	100.00%	436,210.23	-	436,210.23	112,329.99	548,540.22

Allocation Basis: Number of Employees by Department
Allocation Source: County Personnel and Payroll Records



**DEPARTMENT 5
FISCAL 2014**

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

Department: Employee Resources
Function: Department Specific

Total 1st Tier Allocation	\$ 63,304.77
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 63,304.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	1,490.00	2.35%	1,490.00	(38.80)	1,451.20	-	1,451.20
Corporation Counsel	1,753.52	2.77%	1,753.52	-	1,753.52	-	1,753.52
County Administrator	413.00	0.65%	413.00	-	413.00	-	413.00
Finance & Accounting	120.50	0.19%	120.50	-	120.50	-	120.50
Facilities & Capital Management	533.96	0.84%	533.96	-	533.96	-	533.96
County Treasurer	261.34	0.41%	261.34	-	261.34	-	261.34
Clerk of Courts	88.50	0.14%	88.50	-	88.50	-	88.50
Soc Svcs- Administration	6,627.17	10.47%	6,627.17	-	6,627.17	-	6,627.17
Health Department	10,633.09	16.80%	10,633.09	-	10,633.09	-	10,633.09
ADRC	1,036.00	1.64%	1,036.00	(8.45)	1,027.55	-	1,027.55
Sheriff	19,833.50	31.33%	19,833.50	-	19,833.50	-	19,833.50
Emergency Government	287.00	0.45%	287.00	-	287.00	-	287.00
Conservation, Planning & Zoning	1,627.40	2.57%	1,627.40	-	1,627.40	-	1,627.40
Parks, Recreation & Forestry	2,937.86	4.64%	2,937.86	-	2,937.86	-	2,937.86
Solid Waste	4,529.66	7.16%	4,529.66	419.58	4,949.24	-	4,949.24
Highway	3,434.73	5.43%	3,434.73	-	3,434.73	-	3,434.73
Central Wisconsin Airport	375.55	0.59%	375.55	-	375.55	-	375.55
Library	6,069.81	9.59%	6,069.81	(6,500.00)	(430.19)	-	(430.19)
Register of Deeds	86.83	0.14%	86.83	-	86.83	-	86.83
Other Departments / Programs	1,165.35	1.84%	1,165.35	(112.71)	1,052.64	-	1,052.64
Total	63,304.77	100.00%	63,304.77	(6,240.38)	57,064.39	-	57,064.39

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Marathon County Finance Department

**DEPARTMENT 5
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

EMPLOYEE RESOURCES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Resources

<u>Grantee Department</u>	Total	Personnel Administration	Department Specific
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	4,537.59	3,086.39	1,451.20
County Clerk	1,943.42	1,943.42	-
Corporation Counsel	6,935.98	5,182.46	1,753.52
County Administrator	3,004.23	2,591.23	413.00
Finance & Accounting	4,007.34	3,886.84	120.50
Insurance	1,295.61	1,295.61	-
Facilities & Capital Management	17,376.95	16,842.99	533.96
County Treasurer	3,500.38	3,239.04	261.34
Central Services-Communications	647.81	647.81	-
Clerk of Courts	23,409.57	23,321.07	88.50
Child Support	10,364.92	10,364.92	-
Soc Svcs- Administration	12,457.44	5,830.27	6,627.17
Soc Svcs- Income Maint	22,673.26	22,673.26	-
Soc Svcs- Programs	29,799.14	29,799.14	-
Special Education	-	-	-
Health Department	39,784.42	29,151.33	10,633.09
NCHCC	-	-	-
ADRC	12,040.28	11,012.73	1,027.55
Older American Act	18,786.41	18,786.41	-
Nutrition	14,251.76	14,251.76	-
Juvenile Detention	-	-	-
Shelter Home	12,956.15	12,956.15	-
Judicial	-	-	-
District Attorney	6,478.07	6,478.07	-
Victim / Witness	2,591.23	2,591.23	-
Sheriff	98,218.19	78,384.69	19,833.50
Corrections	34,981.60	34,981.60	-
Emergency Government	1,582.61	1,295.61	287.00
Justice Alternatives 177	647.81	647.81	-
Conservation, Planning & Zoning	16,526.97	14,899.57	1,627.40
Parks, Recreation & Forestry	50,227.80	47,289.94	2,937.86
Solid Waste	10,779.51	5,830.27	4,949.24
Highway	53,963.71	50,528.98	3,434.73
Central Wisconsin Airport	15,275.12	14,899.57	375.55
UW Extension	1,295.61	1,295.61	-
UW Dormitory	-	-	-
Library	35,847.02	36,277.21	(430.19)
Veterans	1,943.42	1,943.42	-
Register of Deeds	5,269.29	5,182.46	86.83
Other Departments / Programs	30,203.97	29,151.33	1,052.64
	<hr/> 605,604.61 <hr/>	<hr/> 548,540.22 <hr/>	<hr/> 57,064.39 <hr/>



**DEPARTMENT 6
FISCAL 2014**

**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 2014**

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

Department: County Clerk

Functions:	Total	General & Administrative	Central Services	General Government
Expenditures:				
Salaries & Wages	144,553.49	9,609.05	15,778.74	119,165.71
Fringe Benefits	72,632.86	4,828.20	7,928.24	59,876.42
Professional Services	58,592.99			58,592.99
Printing / Duplicating	33,791.11	33,791.11		
Office Machines R&M	5,979.50	5,979.50		
Paper / Stationery Forms	33,644.88	33,644.88		
Maps	17.00			17.00
Office Supplies	1,996.61	1,996.61		
Subscriptions & Dues	375.03	375.03		
Registration / Tuition Fees	610.00	610.00		
Travel, Conference & Training	2,358.10	2,358.10		
Publication of Legal Notices	8,646.49			8,646.49
Tax Deed Land Cost	12,210.85			12,210.85
Total Expenditures	375,408.91	93,192.48	23,706.98	258,509.46
Cost Adjustments:				
Licenses & Permits	(26,194.10)			(26,194.10)
Public Charges for Services	(86,240.14)			(86,240.14)
Election Related Revenue	(80,463.51)			(80,463.51)
Miscellaneous Revenue	(750.51)			(750.51)
Total Cost Adjustments	(193,648.26)	-	-	(193,648.26)
Disallowed / Capitalized	(147,156.90)			(147,156.90)
General & Administrative Allocation	-	(93,192.48)	10,896.78	82,295.70
Incoming Costs				
1st Allocation				
Building Use	10,638.62	-	1,243.95	9,394.68
Equipment Use	-	-	-	-
Special Accounting	617.49	-	72.20	545.29
Information Technology	31,424.85	-	3,674.43	27,750.42
Employee Resources	1,543.20	-	180.44	1,362.75
Total 1st Allocation	44,224.17	-	5,171.03	39,053.14
Unallocated	(39,053.14)			(39,053.14)
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	39,774.78	-	39,774.78	0.00
2nd Allocation				
Building Use	147.86	-	17.29	130.57
Equipment Use	-	-	-	-
Special Accounting	21.11	-	2.47	18.64
Information Technology	302.42	-	35.36	267.06
Employee Resources	400.23	-	46.80	353.43
County Clerk	-	-	-	-
Corporation Counsel	28,806.08	-	3,368.23	25,437.85
County Administrator	7,357.04	-	860.24	6,496.80
Finance & Accounting	2,619.86	-	306.33	2,313.53
Insurance	4,749.61	-	555.36	4,194.25
Facilities & Capital Management	33,596.27	-	3,928.33	29,667.94
County Treasurer	165.54	-	19.36	146.18
Central Services-Communications	2,195.76	-	256.75	1,939.02
Clerk of Courts	-	-	-	-
Total 2nd Allocation	80,361.77	-	9,396.51	70,965.26
Unallocated	(70,965.26)			(70,965.26)
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	9,396.51	-	9,396.51	-
Total Incoming Costs	14,567.54	-	14,567.54	-
Total Allocated Cost	\$ 49,171.29	\$ -	\$ 49,171.29	\$ 0.00



**DEPARTMENT 6
FISCAL 2014**

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

Department: County Clerk
Function: Central Services

Total 1st Tier Allocation	\$	39,774.78
Total 2nd Tier Allocation		<u>9,396.51</u>
Total Allocated Cost	\$	49,171.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Central Services-Communications	100%	100.00%	39,774.78		39,774.78	9,396.51	49,171.29
Total	100%	100.00%	39,774.78	-	39,774.78	9,396.51	49,171.29

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Employee Time Reports for FY 2013

**DEPARTMENT 6
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

COUNTY CLERK

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Clerk

<u>Grantee Department</u>	<u>Total</u>	<u>Central Services</u>
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-Communications	49,171.29	49,171.29
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	-	-
	<hr/> 49,171.29	<hr/> 49,171.29

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 2014**

**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	408,074.08	6,544.09	276,169.00	37,048.24	73,284.92	15,027.83
Fringe Benefits	157,094.51	2,519.25	100,996.29	19,085.45	28,623.89	5,869.63
Professional Services	50.00	50.00				
Paper, Stationery, Forms	379.18	379.18				
Printing / Duplicating	3,760.09	3,760.09				
Office Machines R&M	4,522.00	4,522.00				
Process Service	125.00		125.00			
Office Supplies, Furniture & Equipment	2,977.88	2,977.88				
Subscriptions & Dues	4,938.19	4,938.19				
Registration /Tuition Fees	1,038.00	1,038.00				
Travel, Conference & Training	1,242.47	1,242.47				
Filing Fees, Publication Legal Notices	30.30		30.30			
Software Supplies	93.09	93.09				
Books & Directories	4,974.49	4,974.49				
Other Professional Services-Data Svcs	180.00	180.00				
Total Expenditures	589,479.28	33,218.73	377,320.59	56,133.69	101,908.81	20,897.46
Disallowed / Capitalized	-	-				
General & Administrative Allocation	0.00	(33,218.73)	22,847.57	3,065.02	6,062.89	1,243.26
Incoming Costs						
1st Allocation						
Building Use	13,369.20	214.40	9,047.77	1,213.76	2,400.94	492.34
Equipment Use	-	-	-	-	-	-
Special Accounting	920.08	14.75	622.67	83.53	165.23	33.88
Information Technology	3,075.46	49.32	2,081.35	279.21	552.31	113.26
Employee Resources	5,868.71	94.11	3,971.72	532.81	1,053.95	216.12
County Clerk	-	-	-	-	-	-
Total 1st Allocation	23,233.45	372.58	15,723.51	2,109.32	4,172.43	855.60
General & Administrative Allocation	0.00	(372.58)	256.26	34.38	68.00	13.94
Unallocated	-	-				
Total 1st Tier Allocation	612,712.73	-	416,147.93	61,342.40	112,212.13	23,010.26
2nd Allocation						
Building Use	185.81	2.98	125.75	16.87	33.37	6.84
Equipment Use	-	-	-	-	-	-
Special Accounting	32.32	0.52	21.87	2.93	5.80	1.19
Information Technology	29.80	0.47	20.03	2.69	5.32	1.09
Employee Resources	1,067.27	17.12	722.29	96.90	191.67	39.30
County Clerk	-	-	-	-	-	-
Corporation Counsel	122,509.09	-	122,509.09	-	-	-
County Administrator	12,861.77	206.26	8,704.36	1,167.69	2,309.81	473.65
Finance & Accounting	2,883.76	46.25	1,951.62	261.81	517.89	106.20
Insurance	3,071.22	49.25	2,078.48	278.83	551.55	113.10
Facilities & Capital Management	5,504.60	88.27	3,725.30	499.75	988.56	202.71
County Treasurer	169.66	2.72	114.82	15.40	30.47	6.25
Central Services-Communications	5,495.95	88.14	3,719.45	498.97	987.00	202.40
Clerk of Courts	-	-	-	-	-	-
Total 2nd Allocation	153,811.03	501.97	143,693.05	2,841.84	5,621.43	1,152.73
General & Administrative Allocation	(18.79)	(501.97)	345.25	46.32	91.62	18.79
Unallocated	(1,152.73)	-				(1,152.73)
Total 2nd Tier Allocation	152,639.51	-	144,038.30	2,888.16	5,713.05	18.79
Total Incoming Costs	177,044.48	-	160,018.08	5,031.85	9,953.48	888.33
Total Allocated Cost	765,371.02	-	560,186.23	64,230.56	117,925.18	23,029.05



**DEPARTMENT 7
FISCAL 2014**

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

**Department: Corporation Counsel
Function: Departmental Support**

Total 1st Tier Allocation \$ 416,147.93
Total 2nd Tier Allocation 144,038.30
Total Allocated Cost \$ 560,186.23

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Clerk	6.92%	6.92%	28,806.08		28,806.08	-	28,806.08
Corporation Counsel	29.43%	29.44%	122,509.09		122,509.09	-	122,509.09
County Administrator	5.00%	5.00%	20,813.64		20,813.64	11,320.21	32,133.85
Insurance	5.00%	5.00%	20,813.64		20,813.64	11,320.21	32,133.85
Clerk of Courts	5.76%	5.76%	23,977.31		23,977.31	13,040.88	37,018.19
Health Department	1.92%	1.92%	7,992.44		7,992.44	4,346.96	12,339.40
Sheriff	12.68%	12.68%	52,783.39		52,783.39	28,708.04	81,491.44
Emergency Government	1.92%	1.92%	7,992.44		7,992.44	4,346.96	12,339.40
Conservation, Planning & Zoning	5.00%	5.00%	20,813.64		20,813.64	11,320.21	32,133.85
Parks, Recreation & Forestry	2.50%	2.50%	10,406.82		10,406.82	5,660.10	16,066.92
Highway	4.42%	4.42%	18,399.26		18,399.26	10,007.06	28,406.32
Central Wisconsin Airport	2.50%	2.50%	10,406.82		10,406.82	5,660.10	16,066.92
Library	2.50%	2.50%	10,406.82		10,406.82	5,660.10	16,066.92
Other Departments / Programs	14.42%	14.42%	60,026.54		60,026.54	32,647.47	92,674.01
			-		-	-	-
Total	100.0%	100.00%	416,147.93	-	416,147.93	144,038.30	560,186.23

Allocation Basis: Time / Effort to Benefiting Department During 2014 for Departments Not Directly Billed

Allocation Source: Corporation Counsel Analysis

**DEPARTMENT 7
FISCAL 2014**

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

**Department: Corporation Counsel
Function: Child Support**

Total 1st Tier Allocation \$ 61,342.40
Total 2nd Tier Allocation 2,888.16
Total Allocated Cost \$ 64,230.56

	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%	61,342.40	(56,133.69)	5,208.71	2,888.16	8,096.87
			-	-	-	-	-
Total	1.00	100.00%	61,342.40	(56,133.69)	5,208.71	2,888.16	8,096.87

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Financial Records and Child Support Claim Reports

**DEPARTMENT 7
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 112,212.13
Total 2nd Tier Allocation 5,713.05
Total Allocated Cost \$ 117,925.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Soc Svcs- Administration	104,210.18	100.00%	112,212.13	(101,908.81)	10,303.32	5,713.05	16,016.37
Total	<u>104,210.18</u>	<u>100.00%</u>	<u>112,212.13</u>	<u>(101,908.81)</u>	<u>10,303.32</u>	<u>5,713.05</u>	<u>16,016.37</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

**DEPARTMENT 7
FISCAL 2014**

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

Department: Corporation Counsel
Function: NCHC Services

Total 1st Tier Allocation \$ 23,010.26
Total 2nd Tier Allocation 18.79
Total Allocated Cost \$ 23,029.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
NCHCC	100.00%	100.00%	23,010.26	(20,897.46)	2,112.80	18.79	2,131.59
		-	-		-	-	-
Total	<u>100.00%</u>	<u>100.00%</u>	<u>23,010.26</u>	<u>(20,897.46)</u>	<u>2,112.80</u>	<u>18.79</u>	<u>2,131.59</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

**DEPARTMENT 7
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

CORPORATION COUNSEL

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

<u>Grantee Department</u>	<u>Total</u>	<u>Departmental Support</u>	<u>Child Support</u>	<u>Social Services</u>	<u>NCHC Services</u>
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	-	-	-	-	-
County Clerk	28,806.08	28,806.08	-	-	-
Corporation Counsel	122,509.09	122,509.09	-	-	-
County Administrator	32,133.85	32,133.85	-	-	-
Finance & Accounting	-	-	-	-	-
Insurance	32,133.85	32,133.85	-	-	-
Facilities & Capital Management	-	-	-	-	-
County Treasurer	-	-	-	-	-
Central Services-Communications	-	-	-	-	-
Clerk of Courts	37,018.19	37,018.19	-	-	-
Child Support	8,096.87	-	8,096.87	-	-
Soc Svcs- Administration	16,016.37	-	-	16,016.37	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	-	-	-	-	-
Health Department	12,339.40	12,339.40	-	-	-
NCHCC	2,131.59	-	-	-	2,131.59
ADRC	-	-	-	-	-
Older American Act	-	-	-	-	-
Nutrition	-	-	-	-	-
Juvenile Detention	-	-	-	-	-
Shelter Home	-	-	-	-	-
Judicial	-	-	-	-	-
District Attorney	-	-	-	-	-
Victim / Witness	-	-	-	-	-
Sheriff	81,491.44	81,491.44	-	-	-
Corrections	-	-	-	-	-
Emergency Government	12,339.40	12,339.40	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	32,133.85	32,133.85	-	-	-
Parks, Recreation & Forestry	16,066.92	16,066.92	-	-	-
Solid Waste	-	-	-	-	-
Highway	28,406.32	28,406.32	-	-	-
Central Wisconsin Airport	16,066.92	16,066.92	-	-	-
UW Extension	-	-	-	-	-
UW Dormitory	-	-	-	-	-
Library	16,066.92	16,066.92	-	-	-
Veterans	-	-	-	-	-
Register of Deeds	-	-	-	-	-
Other Departments / Programs	92,674.01	92,674.01	-	-	-
586,431.06	560,186.23	8,096.87	16,016.37	2,131.59	

**DEPARTMENT 8
FISCAL 2014**

**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 2014**

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

Department: County Administrator

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Department Specific
Expenditures:			
Salaries & Wages	278,103.01		278,103.01
Fringe Benefits	89,934.06		89,934.06
Professional Services	15,168.75		15,168.75
Telephone	2,032.53		2,032.53
Office Machines R&M	2,561.00		2,561.00
Paper, Stationery & Forms	226.50		226.50
Printing / Duplicating	3,800.16		3,800.16
Office Supplies	1,378.40		1,378.40
Subscriptions & Dues	2,030.69		2,030.69
Registration / Tuition Fees	2,636.29		2,636.29
Travel, Conference & Training	4,156.56		4,156.56
Meeting Expenses	1,971.01		1,971.01
Community Support	(65.35)		(65.35)
Total Expenditures	403,933.61	-	403,933.61
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	65.35		65.35
Incoming Costs			
1st Allocation			
Building Use	5,212.93	-	5,212.93
Equipment Use	9,975.88	-	9,975.88
Special Accounting	300.67	-	300.67
Information Technology	42,780.38	-	42,780.38
Employee Resources	2,470.60	-	2,470.60
County Clerk	-	-	-
Corporation Counsel	20,813.64	-	20,813.64
Total 1st Allocation	81,554.10	-	81,554.10
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 1st Tier Allocation	485,553.06	-	485,553.06
2nd Allocation			
Building Use	72.45	-	72.45
Equipment Use	1,828.84	-	1,828.84
Special Accounting	10.30	-	10.30
Information Technology	411.70	-	411.70
Employee Resources	533.63	-	533.63
County Clerk	-	-	-
Corporation Counsel	11,320.21	-	11,320.21
County Administrator	149,184.66	-	149,184.66
Finance & Accounting	1,542.61	-	1,542.61
Insurance	2,250.58	-	2,250.58
Facilities & Capital Management	16,462.17	-	16,462.17
County Treasurer	303.57	-	303.57
Central Services-Communications	2,995.04	-	2,995.04
Clerk of Courts	-	-	-
Total 2nd Allocation	186,915.75	-	186,915.75
General & Administrative Allocation			
Unallocated	-		
Total 2nd Tier Allocation	186,915.75	-	186,915.75
Total Incoming Costs	268,469.84	-	268,469.84
Total Allocated Cost	\$ 672,468.80	\$ -	\$ 672,468.80



**Sequoia
Consulting
Group**

**DEPARTMENT 8
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

COUNTY ADMINISTRATOR

FUNCTIONAL COST ALLOCATIONS

Department: County Administrator
Function: Department Specific

Total 1st Tier Allocation	\$	485,553.06
Total 2nd Tier Allocation		<u>186,915.75</u>
Total Allocated Cost	\$	672,468.80

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Building Use	7,338.25	2.65%	12,861.77	-	12,861.77	-	12,861.77
Equipment Use	1,737.28	0.63%	3,044.94	-	3,044.94	-	3,044.94
Special Accounting	1,352.40	0.49%	2,370.36	-	2,370.36	-	2,370.36
Information Technology	5,099.14	1.84%	8,937.28	-	8,937.28	-	8,937.28
Employee Resources	14,270.32	5.15%	25,011.63	-	25,011.63	-	25,011.63
County Clerk	4,197.54	1.52%	7,357.04	-	7,357.04	-	7,357.04
Corporation Counsel	7,338.25	2.65%	12,861.77	-	12,861.77	-	12,861.77
County Administrator	85,116.92	30.72%	149,184.66	-	149,184.66	-	149,184.66
Finance & Accounting	8,779.96	3.17%	15,388.66	-	15,388.66	10,898.54	26,287.20
Insurance	1,647.97	0.59%	2,888.40	-	2,888.40	2,045.62	4,934.02
Facilities & Capital Management	3,385.25	1.22%	5,933.34	-	5,933.34	4,202.10	10,135.44
County Treasurer	2,845.14	1.03%	4,986.68	-	4,986.68	3,531.67	8,518.35
Clerk of Courts	4,286.85	1.55%	7,513.57	-	7,513.57	5,321.26	12,834.83
Child Support	2,845.14	1.03%	4,986.68	-	4,986.68	3,531.67	8,518.35
Soc Svcs- Administration	7,789.05	2.81%	13,651.89	-	13,651.89	9,668.53	23,320.42
Soc Svcs- Income Maint	7,338.25	2.65%	12,861.77	-	12,861.77	9,108.95	21,970.72
Soc Svcs- Programs	1,197.17	0.43%	2,098.28	-	2,098.28	1,486.04	3,584.33
Special Education	1,197.17	0.43%	2,098.28	-	2,098.28	1,486.04	3,584.33
Health Department	4,286.85	1.55%	7,513.57	-	7,513.57	5,321.26	12,834.83
NCHCC	22,554.79	8.14%	39,531.84	-	39,531.84	27,997.21	67,529.05
ADRC	2,098.77	0.76%	3,678.52	-	3,678.52	2,605.20	6,283.72
Nutrition	1,647.97	0.59%	2,888.40	-	2,888.40	2,045.62	4,934.02
Judicial	2,746.90	0.99%	4,814.50	-	4,814.50	3,409.72	8,224.22
District Attorney	3,493.27	1.26%	6,122.66	-	6,122.66	4,336.19	10,458.85
Victim / Witness	1,197.17	0.43%	2,098.28	-	2,098.28	1,486.04	3,584.33
Sheriff	8,246.20	2.98%	14,453.14	-	14,453.14	10,235.99	24,689.12
Corrections	9,498.67	3.43%	16,648.34	-	16,648.34	11,790.68	28,439.02
Emergency Government	7,427.56	2.68%	13,018.30	-	13,018.30	9,219.81	22,238.12
Justice Alternatives 177	1,197.17	0.43%	2,098.28	-	2,098.28	1,486.04	3,584.33
Conservation, Planning & Zoning	13,362.37	4.82%	23,420.26	-	23,420.26	16,586.68	40,006.94
Parks, Recreation & Forestry	6,230.39	2.25%	10,920.02	-	10,920.02	7,733.77	18,653.79
Solid Waste	2,845.14	1.03%	4,986.68	-	4,986.68	3,531.67	8,518.35
Highway	6,976.76	2.52%	12,228.19	-	12,228.19	8,660.23	20,888.42
Central Wisconsin Airport	3,836.05	1.38%	6,723.46	-	6,723.46	4,761.68	11,485.13
UW Extension	3,925.35	1.42%	6,879.97	-	6,879.97	4,872.53	11,752.50
Library	3,385.25	1.22%	5,933.34	-	5,933.34	4,202.10	10,135.44
Veterans	3,115.19	1.12%	5,460.00	-	5,460.00	3,866.88	9,326.88
Register of Deeds	1,197.17	0.43%	2,098.28	-	2,098.28	1,486.04	3,584.33
Total	277,031.04	100.00%	485,553.06	-	485,553.06	186,915.75	672,468.80

Allocation Basis: Time/Effort by Benefiting Department During 2014
Allocation Source: Time/Effort Analysis by County Administrator's Department Personnel

**DEPARTMENT 8
FISCAL 2014**

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	12,861.77	12,861.77
Equipment Use	3,044.94	3,044.94
Special Accounting	2,370.36	2,370.36
Information Technology	8,937.28	8,937.28
Employee Resources	25,011.63	25,011.63
County Clerk	7,357.04	7,357.04
Corporation Counsel	12,861.77	12,861.77
County Administrator	149,184.66	149,184.66
Finance & Accounting	26,287.20	26,287.20
Insurance	4,934.02	4,934.02
Facilities & Capital Management	10,135.44	10,135.44
County Treasurer	8,518.35	8,518.35
Central Services-Communications	-	-
Clerk of Courts	12,834.83	12,834.83
Child Support	8,518.35	8,518.35
Soc Svcs- Administration	23,320.42	23,320.42
Soc Svcs- Income Maint	21,970.72	21,970.72
Soc Svcs- Programs	3,584.33	3,584.33
Special Education	3,584.33	3,584.33
Health Department	12,834.83	12,834.83
NCHCC	67,529.05	67,529.05
ADRC	6,283.72	6,283.72
Older American Act	-	-
Nutrition	4,934.02	4,934.02
Juvenile Detention	-	-
Shelter Home	-	-
Judicial	8,224.22	8,224.22
District Attorney	10,458.85	10,458.85
Victim / Witness	3,584.33	3,584.33
Sheriff	24,689.12	24,689.12
Corrections	28,439.02	28,439.02
Emergency Government	22,238.12	22,238.12
Justice Alternatives 177	3,584.33	3,584.33
Conservation, Planning & Zoning	40,006.94	40,006.94
Parks, Recreation & Forestry	18,653.79	18,653.79
Solid Waste	8,518.35	8,518.35
Highway	20,888.42	20,888.42
Central Wisconsin Airport	11,485.13	11,485.13
UW Extension	11,752.50	11,752.50
UW Dormitory	-	-
Library	10,135.44	10,135.44
Veterans	9,326.88	9,326.88
Register of Deeds	3,584.33	3,584.33
Other Departments / Programs	-	-
	<hr/>	<hr/>
	672,468.80	672,468.80



**DEPARTMENT 9
FISCAL 2014**

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 2014.

Payroll - Costs associated with the payroll function are allocated based on total number of payroll checks and direct deposits processed by department during 2014. 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 2014**

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

DEPARTMENTAL COSTS BY FUNCTION

Department: Finance & Accounting

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Department Specific
Expenditures:					
Salaries & Wages	334,548.96	14,720.15	245,525.48	62,547.54	11,755.79
Fringe Benefits	151,175.60	6,651.73	110,947.77	27,536.16	6,039.94
Publication of Legal Notices	(78.34)	(78.34)			
Printing / Duplicating	2,291.68	2,291.68			
Telephone	712.00	712.00			
Microfilm & Video Tape Services	(3,003.03)	(3,003.03)			
Computer Maintenance	3,847.00	3,847.00			
R&M Office Equipment	257.00	257.00			
Auditing / Accounting Services	91,436.00	91,436.00			
Other Professional Services	300.00		300.00		
Office Supplies & Equipment	2,983.24	2,983.24			
Subscriptions & Dues	1,376.99	1,376.99			
Registration / Tuition Fees	2,116.35	2,116.35			
Travel, Conference & Training	2,717.20	2,717.20			
Temporary Contractual Labor	3,427.05	3,427.05			
Software Supplies	964.22	964.22			
	-				
Total Expenditures	595,071.92	130,419.24	356,773.25	90,083.70	17,795.73
Departmental Cost Adjustments:					
Miscellaneous Revenue	(2,842.15)	(2,842.15)			
Transfer to Chapter 3 - Special Accounting	(91,436.00)	(91,436.00)			
	-				
Total Cost Adjustments	(94,278.15)	(94,278.15)	-	-	-
General & Administrative Allocation	(0.00)	(36,141.09)	27,744.71	7,067.96	1,328.42
Disallowed / Capitalized	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Use	7,659.81		5,880.27	1,498.00	281.55
Equipment Use	1,376.76		1,056.91	269.25	50.60
Special Accounting	712.26		546.79	139.29	26.18
Information Technology	51,060.45		39,197.98	9,985.67	1,876.80
Employee Resources	3,206.89		2,461.86	627.16	117.87
County Clerk	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	15,388.66		11,813.53	3,009.49	565.63
	-		-	-	-
Total 1st Allocation	79,404.84	-	60,957.34	15,528.86	2,918.64
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	580,198.61	-	445,475.30	112,680.51	22,042.79
2nd Allocation					
Building Use	106.46		84.84	21.61	-
Equipment Use	252.40		201.15	51.24	-
Special Accounting	24.94		19.87	5.06	-
Information Technology	491.38		391.62	99.76	-
Employee Resources	800.45		637.94	162.51	-
County Clerk	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	10,898.54		8,685.83	2,212.71	-
Finance & Accounting	2,404.99		1,916.71	488.28	-
Insurance	48,815.76		38,904.78	9,910.98	-
Facilities & Capital Management	24,189.31		19,278.20	4,911.11	-
County Treasurer	921.37		734.30	187.06	-
Central Services-Communications	4,593.60		3,660.97	932.63	-
Clerk of Courts	-		-	-	-
	-		-	-	-
Total 2nd Allocation	93,499.20	-	74,516.22	18,982.98	-
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 2nd Tier Allocation	93,499.20	-	74,516.22	18,982.98	-
Total Incoming Costs	172,904.04	-	135,473.55	34,511.84	2,918.64
Total Allocated Cost	\$ 673,697.81	\$ -	\$ 519,991.52	\$ 131,663.49	\$ 22,042.79



**DEPARTMENT 9
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

FUNCTIONAL COST ALLOCATIONS

Department: Finance & Accounting
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 445,475.30
Total 2nd Tier Allocation 74,516.22
Total Allocated Cost \$ 519,991.52

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Employee Resources	159.0	1.09%	4,843.12	-	4,843.12	-	4,843.12
County Clerk	70.0	0.48%	2,132.19	-	2,132.19	-	2,132.19
Corporation Counsel	62.0	0.42%	1,888.51	-	1,888.51	-	1,888.51
County Administrator	33.0	0.23%	1,005.18	-	1,005.18	-	1,005.18
Finance & Accounting	52.0	0.36%	1,583.91	-	1,583.91	-	1,583.91
Insurance	90.0	0.62%	2,741.39	-	2,741.39	470.66	3,212.05
Facilities & Capital Management	718.0	4.91%	21,870.17	-	21,870.17	3,754.83	25,625.01
County Treasurer	45.0	0.31%	1,370.69	-	1,370.69	235.33	1,606.02
Central Services-Communications	16.0	0.11%	487.36	-	487.36	83.67	571.03
Clerk of Courts	1,087.0	7.43%	33,109.86	-	33,109.86	5,684.55	38,794.40
Child Support	166.0	1.14%	5,056.34	-	5,056.34	868.11	5,924.44
Soc Svcs- Administration	816.0	5.58%	24,855.24	-	24,855.24	4,267.33	29,122.57
Soc Svcs- Income Maint	49.0	0.34%	1,492.53	-	1,492.53	256.25	1,748.78
Soc Svcs- Programs	1,390.0	9.50%	42,339.19	-	42,339.19	7,269.11	49,608.30
Health Department	211.0	1.44%	6,427.03	-	6,427.03	1,103.44	7,530.47
ADRC	2,144.0	14.66%	65,305.92	(17,380.00)	47,925.92	11,212.21	59,138.13
Juvenile Detention	35.0	0.24%	1,066.09	-	1,066.09	183.04	1,249.13
Shelter Home	4.0	0.03%	121.84	-	121.84	20.92	142.76
District Attorney	161.0	1.10%	4,904.04	-	4,904.04	841.96	5,746.00
Victim / Witness	15.0	0.10%	456.90	-	456.90	78.44	535.34
Sheriff	535.0	3.66%	16,296.02	-	16,296.02	2,797.82	19,093.84
Corrections	225.0	1.54%	6,853.47	-	6,853.47	1,176.65	8,030.12
Emergency Government	15.0	0.10%	456.90	-	456.90	78.44	535.34
Conservation, Planning & Zoning	239.0	1.63%	7,279.90	-	7,279.90	1,249.87	8,529.77
Parks, Recreation & Forestry	2,372.0	16.22%	72,250.76	(6,290.00)	65,960.76	12,404.55	78,365.32
Solid Waste	351.0	2.40%	10,691.41	(2,175.00)	8,516.41	1,835.58	10,351.99
Highway	2,048.0	14.00%	62,381.77	-	62,381.77	10,710.17	73,091.94
Central Wisconsin Airport	396.0	2.71%	12,062.10	(6,150.00)	5,912.10	2,070.91	7,983.01
LW Extension	176.0	1.20%	5,360.93	-	5,360.93	920.41	6,281.34
LW Dormitory	37.0	0.25%	1,127.01	-	1,127.01	193.49	1,320.51
Library	753.0	5.15%	22,936.27	-	22,936.27	3,937.87	26,874.14
Veterans	29.0	0.20%	883.34	-	883.34	151.66	1,034.99
Register of Deeds	29.0	0.20%	883.34	-	883.34	151.66	1,034.99
Other Departments / Programs	97.0	0.66%	2,954.61	-	2,954.61	507.27	3,461.87
Total	14,625.0	100.00%	445,475.30	(31,995.00)	413,480.30	74,516.22	487,996.52

Allocation Basis: AP Checks processed by Department During 2014
Allocation Source: Financial Records/Reports

**DEPARTMENT 9
FISCAL 2014**

**MARATHON COUNTY, WISCONSIN
FINANCE & ACCOUNTING
FUNCTIONAL COST ALLOCATIONS**

Department: Finance & Accounting
Function: Payroll

Total 1st Tier Allocation \$ 112,680.51
Total 2nd Tier Allocation 18,982.98
Total Allocated Cost \$ 131,663.49

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	216.0	0.95%	1,074.87	-	1,074.87	-	1,074.87
County Clerk	98.0	0.43%	487.67	-	487.67	-	487.67
Corporation Counsel	200.0	0.88%	995.25	-	995.25	-	995.25
County Administrator	108.0	0.48%	537.43	-	537.43	-	537.43
Finance & Accounting	165.0	0.73%	821.08	-	821.08	-	821.08
Facilities & Capital Management	744.0	3.29%	3,702.32	-	3,702.32	646.18	4,348.49
County Treasurer	140.0	0.62%	696.67	-	696.67	121.59	818.26
Central Services-Communications	26.0	0.11%	129.38	-	129.38	22.58	151.96
Clerk of Courts	1,048.0	4.63%	5,215.09	-	5,215.09	910.21	6,125.30
Child Support	433.0	1.91%	2,154.71	-	2,154.71	376.07	2,530.78
Soc Svcs- Administration	243.0	1.07%	1,209.22	-	1,209.22	211.05	1,420.27
Soc Svcs- Income Maint	946.0	4.18%	4,707.51	-	4,707.51	821.62	5,529.13
Soc Svcs- Programs	1,244.0	5.49%	6,190.43	-	6,190.43	1,080.44	7,270.87
Health Department	1,265.0	5.59%	6,294.93	-	6,294.93	1,098.68	7,393.61
ADRC	461.0	2.04%	2,294.04	(6,877.74)	(4,583.70)	400.39	(4,183.31)
Older American Act	786.0	3.47%	3,911.32	(6,560.02)	(2,648.70)	682.66	(1,966.05)
Nutrition	596.0	2.63%	2,965.83	(5,102.24)	(2,136.40)	517.64	(1,618.77)
Shelter Home	536.0	2.37%	2,667.26	-	2,667.26	465.53	3,132.79
District Attorney	269.0	1.19%	1,338.61	-	1,338.61	233.63	1,572.24
Victim / Witness	108.0	0.48%	537.43	-	537.43	93.80	631.23
Sheriff	3,245.0	14.33%	16,147.87	-	16,147.87	2,818.34	18,966.21
Corrections	1,448.0	6.39%	7,205.58	-	7,205.58	1,257.61	8,463.20
Emergency Government	103.0	0.45%	512.55	-	512.55	89.46	602.01
Conservation, Planning & Zoning	639.0	2.82%	3,179.81	-	3,179.81	554.98	3,734.79
Parks, Recreation & Forestry	2,184.0	9.65%	10,868.09	(6,750.00)	4,118.09	1,896.84	6,014.93
Solid Waste	212.0	0.94%	1,054.96	(1,440.00)	(385.04)	184.13	(200.91)
Highway	1,614.8	7.13%	8,035.37	-	8,035.37	1,402.44	9,437.81
Central Wisconsin Airport	609.0	2.69%	3,030.52	(6,110.00)	(3,079.48)	528.93	(2,550.55)
UW Extension	75.0	0.33%	373.22	-	373.22	65.14	438.36
Library	1,447.0	6.39%	7,200.61	-	7,200.61	1,256.75	8,457.35
Veterans	81.0	0.36%	403.07	-	403.07	70.35	473.42
Register of Deeds	215.0	0.95%	1,069.89	-	1,069.89	186.73	1,256.62
Other Departments / Programs	1,139.0	5.03%	5,667.93	-	5,667.93	989.24	6,657.17
Total	22,643.8	100.00%	112,680.51	(32,840.00)	79,840.51	18,982.98	98,823.49

Allocation Basis: Payroll Disbursements Processed by Department During 2014 with Highway weighted 75% - less effort.

Allocation Source: Financial Records/Reports

**DEPARTMENT 9
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

FUNCTIONAL COST ALLOCATIONS

Department: Finance & Accounting
Function: Department Specific

Total 1st Tier Allocation	\$ 22,042.79
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 22,042.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Insurance	14,231.73	79.97%	17,628.22	-	17,628.22	-	17,628.22
Special Education	3,564.00	20.03%	4,414.57	(3,564.00)	850.57	-	850.57
Total	17,795.73	100.00%	22,042.79	(3,564.00)	18,478.79	-	18,478.79

Allocation Basis: Direct Allocation to Benefiting Department

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



**DEPARTMENT 9
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

FINANCE & ACCOUNTING

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance & Accounting

<u>Grantee Department</u>	<u>Total</u>	<u>Accounting & Budgets</u>	<u>Payroll</u>	<u>Department Specific</u>
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	5,917.98	4,843.12	1,074.87	-
County Clerk	2,619.86	2,132.19	487.67	-
Corporation Counsel	2,883.76	1,888.51	995.25	-
County Administrator	1,542.61	1,005.18	537.43	-
Finance & Accounting	2,404.99	1,583.91	821.08	-
Insurance	20,840.27	3,212.05	-	17,628.22
Facilities & Capital Management	29,973.50	25,625.01	4,348.49	-
County Treasurer	2,424.29	1,606.02	818.26	-
Central Services-Communications	722.99	571.03	151.96	-
Clerk of Courts	44,919.70	38,794.40	6,125.30	-
Child Support	8,455.22	5,924.44	2,530.78	-
Soc Svcs- Administration	30,542.84	29,122.57	1,420.27	-
Soc Svcs- Income Maint	7,277.91	1,748.78	5,529.13	-
Soc Svcs- Programs	56,879.17	49,608.30	7,270.87	-
Special Education	850.57	-	-	850.57
Health Department	14,924.08	7,530.47	7,393.61	-
NCHCC	-	-	-	-
ADRC	54,954.81	59,138.13	(4,183.31)	-
Older American Act	(1,966.05)	-	(1,966.05)	-
Nutrition	(1,618.77)	-	(1,618.77)	-
Juvenile Detention	1,249.13	1,249.13	-	-
Shelter Home	3,275.54	142.76	3,132.79	-
Judicial	-	-	-	-
District Attorney	7,318.23	5,746.00	1,572.24	-
Victim / Witness	1,166.57	535.34	631.23	-
Sheriff	38,060.05	19,093.84	18,966.21	-
Corrections	16,493.32	8,030.12	8,463.20	-
Emergency Government	1,137.35	535.34	602.01	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	12,264.57	8,529.77	3,734.79	-
Parks, Recreation & Forestry	84,380.25	78,365.32	6,014.93	-
Solid Waste	10,151.07	10,351.99	(200.91)	-
Highway	82,529.75	73,091.94	9,437.81	-
Central Wisconsin Airport	5,432.46	7,983.01	(2,550.55)	-
UW Extension	6,719.69	6,281.34	438.36	-
UW Dormitory	1,320.51	1,320.51	-	-
Library	35,331.49	26,874.14	8,457.35	-
Veterans	1,508.42	1,034.99	473.42	-
Register of Deeds	2,291.61	1,034.99	1,256.62	-
Other Departments / Programs	10,119.04	3,461.87	6,657.17	-
	605,298.81	487,996.52	98,823.49	18,478.79



**DEPARTMENT 10
FISCAL 2014**

**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.

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



**DEPARTMENT 10
FISCAL 2014**

**MARATHON COUNTY, WISCONSIN
INSURANCE**

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Property & Casualty Insurance
Expenditures:			
Salaries & Wages	72,408.27		72,408.27
Fringe Benefits	24,450.95		24,450.95
General Liability Insurance	88,957.00		88,957.00
Buildings & Contents	99,123.00		99,123.00
Insurance Contractors Equipment	9,797.00		9,797.00
Boiler/Machinery Insurance	23,947.00		23,947.00
Insurance Retention/Deductible	220,348.53		220,348.53
Officials Bonds	2,461.00		2,461.00
Loss / Loss Adjustment	186,712.00		186,712.00
Auto Liability & Comp	106,434.00		106,434.00
Gen/Auto Liab Self Ins Retention	47,023.67		47,023.67
Other Insurance	27,373.00		27,373.00
Office Machines R&M	31.64		31.64
Computer Maintenance	614.00		614.00
Printing / Duplicating	764.38		764.38
Telephone	356.00		356.00
Data Processing Equipment	406.00		406.00
Registration /Tuition Fees & Dues	435.00		435.00
Travel, Conference & Training	315.49		315.49
			-
Total Expenditures	911,957.93	-	911,957.93
Cost Adjustments:			
Insurance Recoveries & Public Charges	(140,687.31)		(140,687.31)
Departmental Charges (WC & Health)	-		-
Interest & Dividends on Investments	(36,593.11)		(36,593.11)
			-
Total Cost Adjustments	(177,280.42)	-	(177,280.42)
Disallowed / Capitalized	-	-	-
General & Administrative Allocation	-	-	-
Incoming Costs			
1st Allocation			
Building Use	1,675.58		1,675.58
Equipment Use	-		-
Special Accounting	865.68		865.68
Information Technology	157.72		157.72
Employee Resources	1,028.80		1,028.80
County Clerk	-		-
Corporation Counsel	20,813.64		20,813.64
County Administrator	2,888.40		2,888.40
Finance & Accounting	20,369.61		20,369.61
			-
Total 1st Allocation	47,799.43	-	47,799.43
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	782,476.94	-	782,476.94
2nd Allocation			
Building Use	23.29		23.29
Equipment Use	-		-
Special Accounting	29.76		29.76
Information Technology	1.52		1.52
Employee Resources	266.82		266.82
County Clerk	-		-
Corporation Counsel	11,320.21		11,320.21
County Administrator	2,045.62		2,045.62
Finance & Accounting	470.66		470.66
Insurance	-		-
Facilities & Capital Management	5,291.41		5,291.41
County Treasurer	641.24		641.24
Central Services-Communications	1,194.41		1,194.41
Clerk of Courts	-		-
			-
Total 2nd Allocation	21,284.93	-	21,284.93
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	21,284.93	-	21,284.93
Total Incoming Costs	69,084.36	-	69,084.36
Total Allocation	\$ 803,761.87	\$ -	\$ 803,761.87



**DEPARTMENT 10
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

INSURANCE

FUNCTIONAL COST ALLOCATIONS

Department: Insurance
Function: Property & Casualty Insurance

Total 1st Tier Allocation \$ 782,476.94
Total 2nd Tier Allocation 21,284.93
Total Allocated Cost \$ 803,761.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	17,791.00	2.34%	18,341.74	(17,791)	550.74	-	550.74
Employee Resources	2,518.00	0.33%	2,595.95		2,595.95	-	2,595.95
County Clerk	4,607.00	0.61%	4,749.61		4,749.61	-	4,749.61
Corporation Counsel	2,979.00	0.39%	3,071.22		3,071.22	-	3,071.22
County Administrator	2,183.00	0.29%	2,250.58		2,250.58	-	2,250.58
Finance & Accounting	47,350.00	6.24%	48,815.76		48,815.76	-	48,815.76
Facilities & Capital Management	26,466.00	3.49%	27,285.28	(3,123)	24,162.28	826.53	24,988.81
County Treasurer	4,450.00	0.59%	4,587.75		4,587.75	138.97	4,726.73
Clerk of Courts	13,008.00	1.71%	13,410.67		13,410.67	406.24	13,816.91
Soc Svcs- Administration	73,580.00	9.69%	75,857.73		75,857.73	2,297.90	78,155.64
Special Education	23,251.00	3.06%	23,970.75	(23,251)	719.75	726.13	1,445.88
Health Department	18,238.00	2.40%	18,802.57		18,802.57	569.57	19,372.15
NCHCC	26,939.00	3.55%	27,772.92	(26,939)	833.92	841.30	1,675.22
ADRC	30,768.00	4.05%	31,720.45	(30,768)	952.45	960.88	1,913.33
Juvenile Detention	1,466.00	0.19%	1,511.38		1,511.38	45.78	1,557.16
District Attorney	5,103.00	0.67%	5,260.97		5,260.97	159.37	5,420.33
Sheriff	135,715.00	17.88%	139,916.17	(59,156)	80,760.17	4,238.38	84,998.55
Emergency Government	5,096.00	0.67%	5,253.75	(3,352)	1,901.75	159.15	2,060.90
Conservation, Planning & Zoning	11,802.00	1.55%	12,167.34	(3,088)	9,079.34	368.58	9,447.92
Parks, Recreation & Forestry	68,362.00	9.01%	70,478.20	(61,711)	8,767.20	2,134.94	10,902.15
Solid Waste	22,460.00	2.96%	23,155.27	(22,460)	695.27	701.43	1,396.69
Highway	119,429.00	15.74%	123,126.03	(119,429)	3,697.03	3,729.77	7,426.79
Central Wisconsin Airport	37,137.00	4.89%	38,286.61	(37,137)	1,149.61	1,159.79	2,309.40
UW Extension	1,406.00	0.19%	1,449.52		1,449.52	43.91	1,493.43
UW Dormitory	29,076.00	3.83%	29,976.07		29,976.07	908.04	30,884.12
Library	21,885.00	2.88%	22,562.47	(21,885)	677.47	683.47	1,360.94
Veterans	989.00	0.13%	1,019.62		1,019.62	30.89	1,050.50
Register of Deeds	3,186.00	0.42%	3,284.63		3,284.63	99.50	3,384.12
Other Departments / Programs	1,742.00	0.23%	1,795.93	(385)	1,410.93	54.40	1,465.33
	-	-	-		-	-	-
Total	758,982.00	100.00%	782,476.94	(430,475.00)	352,001.94	21,284.93	373,286.87

Allocation Basis: General Liability Insurance Charges by Department During 2014

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

**DEPARTMENT 10
FISCAL 2014**

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	550.74	550.74
Employee Resources	2,595.95	2,595.95
County Clerk	4,749.61	4,749.61
Corporation Counsel	3,071.22	3,071.22
County Administrator	2,250.58	2,250.58
Finance & Accounting	48,815.76	48,815.76
Insurance	-	-
Facilities & Capital Management	24,988.81	24,988.81
County Treasurer	4,726.73	4,726.73
Central Services-Communications	-	-
Clerk of Courts	13,816.91	13,816.91
Child Support	-	-
Soc Svcs- Administration	78,155.64	78,155.64
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	1,445.88	1,445.88
Health Department	19,372.15	19,372.15
NCHCC	1,675.22	1,675.22
ADRC	1,913.33	1,913.33
Older American Act	-	-
Nutrition	-	-
Juvenile Detention	1,557.16	1,557.16
Shelter Home	-	-
Judicial	-	-
District Attorney	5,420.33	5,420.33
Victim / Witness	-	-
Sheriff	84,998.55	84,998.55
Corrections	-	-
Emergency Government	2,060.90	2,060.90
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	9,447.92	9,447.92
Parks, Recreation & Forestry	10,902.15	10,902.15
Solid Waste	1,396.69	1,396.69
Highway	7,426.79	7,426.79
Central Wisconsin Airport	2,309.40	2,309.40
UW Extension	1,493.43	1,493.43
UW Dormitory	30,884.12	30,884.12
Library	1,360.94	1,360.94
Veterans	1,050.50	1,050.50
Register of Deeds	3,384.12	3,384.12
Other Departments / Programs	1,465.33	1,465.33
	<hr/>	<hr/>
	373,286.87	373,286.87
	<hr/>	<hr/>

**DEPARTMENT 11
FISCAL 2014**

**MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL 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 2014 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.

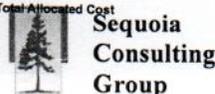


**DEPARTMENT 11
FISCAL 2014**

**MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL 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	941,972.85	235,493.21	235,493.21	94,197.29	47,098.64	37,678.91	37,678.91
Fringe Benefits	460,407.40	115,101.85	115,101.85	46,040.74	23,020.37	18,416.30	18,416.30
Telephone	5,183.52	5,183.52	-	-	-	-	-
Courier Services	13,907.25	13,907.25	-	-	-	-	-
Printing / Duplicating	2,275.23	2,275.23	-	-	-	-	-
Building Service Equipment Repair	39,276.84	-	6,500.00	1,040.03	61.84	321.01	335.72
Clothing, Uniforms	3,376.36	2,936.11	-	-	-	-	-
Paper, Stationery, Forms	140.40	140.40	-	-	-	-	-
Office Supplies	493.81	493.81	-	-	-	-	-
Other Operating Supplies	10,254.59	-	500.00	-	-	-	-
Freight	4,715.16	-	-	-	-	-	-
Painting Supplies	627.18	-	252.46	287.40	48.21	-	-
Plumbing / Electrical Suppl	11,761.52	-	1,839.00	696.57	133.60	205.56	30.01
Building Materials and Misc Supplies	12,931.87	-	-	-	-	-	-
Registration / Tuition Fees	5,013.50	5,013.50	-	-	-	-	-
Travel, Conference & Training	932.08	932.08	-	-	-	-	-
Pest Exterminator	3,840.00	-	720.00	360.00	360.00	360.00	360.00
Fees & Permits	1,477.38	-	-	-	-	-	-
Sundry / Other Contractual Services	75,495.46	10,227.00	31,631.84	2,134.96	378.48	1,697.76	77.76
Insurance & Fire Protection	3,826.35	3,123.00	-	-	-	-	-
Water/Sewer	90,638.29	-	4,716.25	3,673.04	1,605.04	353.96	609.44
Gas	199,859.55	-	125,393.68	9,353.64	3,783.40	2,847.21	3,049.13
Fuel Oil	10,789.52	-	10,789.52	-	-	-	-
Electric	380,231.31	-	232,252.92	27,109.03	17,676.81	10,588.13	7,821.63
Other Utility Service	16,593.89	-	-	-	-	-	-
Motor Vehicle Repairs, Oil, Gasoline	7,492.30	-	-	-	-	-	-
Grounds & Ground Improvement	300.00	-	-	-	-	-	-
Building Repairs	24,602.38	-	(160.82)	1,397.43	22.37	3.74	495.50
Refuse Collection	25,674.29	-	13,629.02	4,215.86	2,543.40	-	-
Household Janitorial Supplies	33,521.15	-	5,621.15	7,500.00	3,200.00	1,500.00	1,500.00
Building Maintenance-Small Cap Replacement	54,669.95	54,669.95	-	-	-	-	-
Machinery & Equipment Parts	17,392.67	-	-	-	-	-	-
Total Expenditures	2,459,674.05	449,496.91	784,280.08	198,005.99	99,932.16	73,972.58	70,374.40
Disallowed / Capitalized	-	-	-	-	-	-	-
Cost Adjustments:							
Miscellaneous Revenue	(15,736.69)	(15,736.69)	-	-	-	-	-
Focus on Energy Rebate	(3,604.12)	(3,604.12)	-	-	-	-	-
Sale of Recyclable Materials	(1,836.72)	(1,836.72)	-	-	-	-	-
Total Cost Adjustments	(21,177.53)	(21,177.53)	-	-	-	-	-
General & Administrative Allocation	0.00	(428,319.38)	142,773.13	57,109.25	28,554.63	22,843.70	22,843.70
Incoming Costs							
1st Allocation							
Building Use	32,400.41	-	10,800.14	4,320.06	2,160.03	1,728.02	1,728.02
Equipment Use	4,101.85	-	1,367.28	546.91	273.46	218.77	218.77
Special Accounting	4,740.63	-	1,580.21	632.08	316.04	252.83	252.83
Information Technology	5,993.20	-	1,997.73	799.09	399.55	319.64	319.64
Employee Resources	13,908.33	-	4,636.11	1,854.44	927.22	741.78	741.78
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-	-
County Administrator	5,933.34	-	1,977.78	791.11	395.56	316.44	316.44
Finance & Accounting	25,572.49	-	8,524.16	3,409.66	1,704.83	1,363.87	1,363.87
Insurance	24,162.28	-	8,054.09	3,221.64	1,610.82	1,288.65	1,288.65
Total 1st Allocation	116,812.53	-	38,937.51	15,575.00	7,787.50	6,230.00	6,230.00
General & Administrative Allocation							
Unallocated							
Total 1st Tier Allocation	2,555,309.05	0.00	965,990.72	270,690.24	136,274.29	103,046.28	99,448.10
2nd Allocation							
Building Use	450.30	-	150.10	60.04	30.02	24.02	24.02
Equipment Use	751.98	-	250.66	100.26	50.13	40.11	40.11
Special Accounting	158.32	-	52.77	21.11	10.55	8.44	8.44
Information Technology	57.68	-	19.23	7.69	3.85	3.08	3.08
Employee Resources	3,468.62	-	1,156.21	462.48	231.24	184.99	184.99
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	-	-	-	-	-	-	-
County Administrator	4,202.10	-	1,400.70	560.28	280.14	224.11	224.11
Finance & Accounting	4,401.01	-	1,467.00	586.80	293.40	234.72	234.72
Insurance	826.53	-	275.51	110.20	55.10	44.08	44.08
Facilities & Capital Management	60,232.44	-	20,077.48	8,030.99	4,015.50	3,212.40	3,212.40
County Treasurer	815.52	-	271.84	108.74	54.37	43.49	43.49
Central Services-Communications	16,542.42	-	5,514.14	2,205.66	1,102.83	882.26	882.26
Clerk of Courts	-	-	-	-	-	-	-
Total 2nd Allocation	91,906.93	-	30,635.64	12,254.26	6,127.13	4,901.70	4,901.70
General & Administrative Allocation							
Unallocated							
Total 2nd Tier Allocation	91,906.93	-	30,635.64	12,254.26	6,127.13	4,901.70	4,901.70
Total Incoming Costs	208,719.45	-	69,573.15	27,829.26	13,914.63	11,131.70	11,131.70
Total Allocated Cost	\$ 2,647,215.97	\$ 0.00	\$ 996,626.36	\$ 282,944.50	\$ 142,401.42	\$ 107,947.98	\$ 104,349.80



**DEPARTMENT 11
FISCAL 2014**

**MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT**

DEPARTMENTAL COSTS BY FUNCTION (Continued)

Department:	Facilities Management						
	Functions:	Shelter Home	West Street Property	Public Safety Bldg	University Center	Highway	Library
Expenditures:							
Salaries & Wages		56,518.37	-	65,938.10	-	-	131,876.20
Fringe Benefits		27,624.44	-	32,228.52	-	-	64,457.04
Telephone		-	-	-	-	-	-
Courier Services		-	-	-	-	-	-
Printing / Duplicating		-	-	-	-	-	-
Building Service Equipment Repair		2,819.83	239.81	8,498.47	-	15,696.46	3,763.67
Clothing, Uniforms		-	-	-	-	-	440.25
Paper, Stationery, Forms		-	-	-	-	-	-
Office Supplies		-	-	-	-	-	-
Other Operating Supplies		-	7,254.59	-	-	-	2,500.00
Freight		-	4,715.16	-	-	-	-
Painting Supplies		-	-	-	-	-	39.11
Plumbing / Electrical Supplis		596.06	147.25	4,593.14	3,117.04	-	403.29
Building Materials and Misc Supplies		-	8,113.39	-	2,284.06	-	2,534.42
Registration / Tuition Fees		-	-	-	-	-	-
Travel, Conference & Training		-	-	-	-	-	-
Pest Exterminator		360.00	360.00	600.00	-	-	360.00
Fees & Permits		-	1,477.38	-	-	-	-
Sundry / Other Contractural Services		999.56	510.85	11,878.00	13,761.96	-	2,197.29
Insurance & Fire Protection		-	593.35	-	-	-	110.00
Water/Sewer		4,288.52	255.52	41,239.84	-	-	33,896.68
Gas		21,436.29	4,196.15	8,914.25	-	-	20,885.80
Fuel Oil		-	-	-	-	-	-
Electric		23,591.50	5,105.92	7,547.85	-	-	48,537.52
Other Utility Service		-	16,593.89	-	-	-	-
Motor Vehicle Repairs, Oil, Gasoline		-	7,492.30	-	-	-	-
Grounds & Ground Improvement		-	200.00	-	-	-	100.00
Building Repairs		1,145.81	317.25	444.15	20,000.00	-	936.95
Refuse Collection		1,395.98	496.36	608.20	-	-	2,785.47
Household Janitorial Supplies		1,500.00	200.00	4,500.00	-	-	8,000.00
Building Maintenance-Small Cap Replacement		-	-	-	-	-	-
Machinery & Equipment Parts		-	2,747.93	-	14,644.74	-	-
Total Expenditures		142,276.37	61,017.10	186,990.52	53,807.80	15,696.46	323,823.69
Disallowed / Capitalized							
Cost Adjustments:							
Miscellaneous Revenue		-	-	-	-	-	-
Focus on Energy Rebate		-	-	-	-	-	-
Sale of Recyclable Materials		-	-	-	-	-	-
Total Cost Adjustments		-	-	-	-	-	-
General & Administrative Allocation		34,265.55	-	39,976.48	-	-	79,952.95
Incoming Costs							
1st Allocation							
Building Use		2,592.03	-	3,024.04	-	-	6,048.08
Equipment Use		328.15	-	382.84	-	-	765.68
Special Accounting		379.25	-	442.46	-	-	884.92
Information Technology		479.48	-	559.36	-	-	1,118.73
Employee Resources		1,112.67	-	1,298.11	-	-	2,596.22
County Clerk		-	-	-	-	-	-
Corporation Counsel		-	-	-	-	-	-
County Administrator		474.67	-	553.78	-	-	1,107.56
Finance & Accounting		2,045.80	-	2,386.77	-	-	4,773.53
Insurance		1,932.98	-	2,255.15	-	-	4,510.29
Total 1st Allocation		9,345.00	-	10,902.50	-	-	21,805.00
General & Administrative Allocation		-	-	-	-	-	-
Unallocated							
Total 1st Tier Allocation		185,886.92	61,017.10	237,869.50	53,807.80	15,696.46	425,581.64
2nd Allocation							
Building Use		36.02	-	42.03	-	-	84.06
Equipment Use		60.16	-	70.18	-	-	140.37
Special Accounting		12.67	-	14.78	-	-	29.55
Information Technology		4.61	-	5.38	-	-	10.77
Employee Resources		277.49	-	323.74	-	-	647.48
County Clerk		-	-	-	-	-	-
Corporation Counsel		-	-	-	-	-	-
County Administrator		336.17	-	392.20	-	-	784.39
Finance & Accounting		352.08	-	410.76	-	-	821.52
Insurance		86.12	-	77.14	-	-	154.29
Facilities & Capital Management		4,818.80	-	5,621.69	-	-	11,243.39
County Treasurer		65.24	-	76.12	-	-	152.23
Central Services-Communications		1,323.39	-	1,543.96	-	-	3,087.92
Clerk of Courts		-	-	-	-	-	-
Total 2nd Allocation		7,352.55	-	8,577.98	-	-	17,155.96
General & Administrative Allocation		-	-	-	-	-	-
Unallocated							
Total 2nd Tier Allocation		7,352.55	-	8,577.98	-	-	17,155.96
Total Incoming Costs		16,697.56	-	19,480.48	-	-	38,960.96
Total Allocated Cost		\$ 193,239.47	\$ 61,017.10	\$ 246,447.48	\$ 53,807.80	\$ 15,696.46	\$ 442,737.60



**DEPARTMENT 11
FISCAL 2014**

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

Department: Facilities & Capital Management
Function: Courthouse / Annex

Total 1st Tier Allocation	\$	965,990.72
Total 2nd Tier Allocation		<u>30,635.64</u>
Total Allocated Cost	\$	996,626.36

	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%	45,760.92		45,760.92		45,760.92
County Clerk	2,400.00	3.48%	33,596.27		33,596.27		33,596.27
County Administrator	1,176.00	1.70%	16,462.17		16,462.17		16,462.17
Finance & Accounting	1,728.00	2.50%	24,189.31		24,189.31		24,189.31
Insurance	378.00	0.55%	5,291.41		5,291.41		5,291.41
Facilities & Capital Management	2,077.00	3.01%	29,074.77		29,074.77		29,074.77
County Treasurer	1,014.00	1.47%	14,194.42		14,194.42	535.79	14,730.21
Central Services-Communications	2,045.00	2.96%	28,626.82		28,626.82	1,080.56	29,707.38
Clerk of Courts	9,529.00	13.81%	133,391.19		133,391.19	5,035.05	138,426.23
Judicial	18,230.00	26.42%	255,191.66		255,191.66	9,632.59	264,824.25
District Attorney	4,920.00	7.13%	68,872.35		68,872.35	2,599.69	71,472.04
Victim / Witness	1,613.00	2.34%	22,579.49		22,579.49	852.30	23,431.79
Emergency Government	469.00	0.68%	6,565.27		6,565.27	247.82	6,813.09
Register of Deeds	4,376.00	6.34%	61,257.20		61,257.20	2,312.24	63,569.44
Other Departments / Programs	15,783.00	22.87%	220,937.46	(140,884.10)	80,053.36	8,339.61	88,392.97
Total	69,007.00	100.00%	965,990.72	(140,884.10)	825,106.62	30,635.64	855,742.26

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department



**DEPARTMENT 11
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 270,690.24
Total 2nd Tier Allocation 12,254.26
Total Allocated Cost \$ 282,944.50

	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%	18,178.54		18,178.54	822.95	19,001.49
Soc Svcs- Administration	21,594	76.61%	207,367.85	(275,250.96)	(67,883.11)	9,387.63	(58,495.48)
Juvenile Detention	1,174	4.16%	11,273.96		11,273.96	510.38	11,784.34
Other Departments / Programs	3,527	12.51%	33,869.89	(56,784.00)	(22,914.11)	1,533.30	(21,380.81)
		-	-		-	-	-
Total	28,188	100.00%	270,690.24	(332,034.96)	(61,344.72)	12,254.26	(49,090.46)

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

**DEPARTMENT 11
FISCAL 2014**

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

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

Total 1st Tier Allocation	\$	136,274.29
Total 2nd Tier Allocation		<u>6,127.13</u>
Total Allocated Cost	\$	142,401.42

	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%	34,514.71		34,514.71	1,551.84	36,066.55
UW Extension	7,448.00	44.33%	60,414.94		60,414.94	2,716.36	63,131.30
Veterans	783.00	4.66%	6,351.36		6,351.36	285.57	6,636.92
Other Departments / Programs	4,314.00	25.68%	34,993.29		34,993.29	1,573.36	36,566.65
Total	16,800.00	100.00%	136,274.29	-	136,274.29	6,127.13	142,401.42

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



**DEPARTMENT 11
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 103,046.28
Total 2nd Tier Allocation 4,901.70
Total Allocated Cost \$ 107,947.98

	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%	103,046.28		103,046.28	4,901.70	107,947.98
Total	<u>8,970</u>	<u>100.00%</u>	<u>103,046.28</u>	<u>-</u>	<u>103,046.28</u>	<u>4,901.70</u>	<u>107,947.98</u>

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

**DEPARTMENT 11
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 99,448.10
Total 2nd Tier Allocation 4,901.70
Total Allocated Cost \$ 104,349.80

	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%	99,448.10	(58,854.00)	40,594.10	4,901.70	45,495.80
Total	<u>4,752.00</u>	<u>100.00%</u>	<u>99,448.10</u>	<u>(58,854.00)</u>	<u>40,594.10</u>	<u>4,901.70</u>	<u>45,495.80</u>

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

**DEPARTMENT 11
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 185,886.92
Total 2nd Tier Allocation 7,352.55
Total Allocated Cost \$ 193,239.47

	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%	185,886.92		185,886.92	7,352.55	193,239.47
Total	<u>21,200.00</u>	<u>100.00%</u>	<u>185,886.92</u>	<u>-</u>	<u>185,886.92</u>	<u>7,352.55</u>	<u>193,239.47</u>

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



**DEPARTMENT 11
FISCAL 2014**

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

Department: Facilities & Capital Management
Function: West Street Property

Total 1st Tier Allocation \$ 61,017.10
Total 2nd Tier Allocation -
Total Allocated Cost \$ 61,017.10

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities & Capital Management	9,600.00	51.06%	31,157.67		31,157.67	-	31,157.67
Sheriff	9,200.00	48.94%	29,859.43		29,859.43	-	29,859.43
Total	18,800.00	100.00%	61,017.10	-	61,017.10	-	61,017.10

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department



**DEPARTMENT 11
FISCAL 2014**

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

Department: Facilities & Capital Management
Function: Public Safety Bldg

Total 1st Tier Allocation \$ 237,869.50
Total 2nd Tier Allocation 8,577.98
Total Allocated Cost \$ 246,447.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Corporation Counsel	3,016	2.31%	5,504.60		5,504.60	-	5,504.60
Sheriff	14,284	10.96%	26,070.19		26,070.19	962.41	27,032.60
Corrections	109,320	83.88%	199,523.47		199,523.47	7,365.61	206,889.07
Other Departments / Programs	3,710	2.85%	6,771.24		6,771.24	249.97	7,021.21
		-	-		-	-	-
Total	130,330	100.00%	237,869.50	-	237,869.50	8,577.98	246,447.48

Allocation Basis: Usable Square Footage by Occupying Department

Allocation Source: Maintenance Department



**DEPARTMENT 11
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 53,807.80
Total 2nd Tier Allocation -
Total Allocated Cost \$ 53,807.80

	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%	53,807.80		53,807.80	-	53,807.80
Total	100%	100.00%	53,807.80	-	53,807.80	-	53,807.80

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



**DEPARTMENT 11
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 425,581.64
Total 2nd Tier Allocation 17,155.96
Total Allocated Cost \$ 442,737.60

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Library	100%	100.00%	425,581.64		425,581.64	17,155.96	442,737.60
Total	<u>100.00%</u>	<u>100.00%</u>	<u>425,581.64</u>	<u>-</u>	<u>425,581.64</u>	<u>17,155.96</u>	<u>442,737.60</u>

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

**DEPARTMENT 11
FISCAL 2014**

**MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL 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>
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	45,760.92	45,760.92	-	-	-
County Clerk	33,596.27	33,596.27	-	-	-
Corporation Counsel	5,504.60	-	-	-	-
County Administrator	16,462.17	16,462.17	-	-	-
Finance & Accounting	24,189.31	24,189.31	-	-	-
Insurance	5,291.41	5,291.41	-	-	-
Facilities & Capital Management	60,232.44	29,074.77	-	-	-
County Treasurer	14,730.21	14,730.21	-	-	-
Central Services-Communications	29,707.38	29,707.38	-	-	-
Clerk of Courts	138,426.23	138,426.23	-	-	-
Child Support	19,001.49	-	19,001.49	-	-
Soc Svcs- Administration	(58,495.48)	-	(58,495.48)	-	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	-	-	-	-	-
Health Department	-	-	-	-	-
NCHCC	-	-	-	-	-
ADRC	-	-	-	-	-
Older American Act	-	-	-	-	-
Nutrition	-	-	-	-	-
Juvenile Detention	11,784.34	-	11,784.34	-	-
Shelter Home	193,239.47	-	-	-	-
Judicial	264,824.25	264,824.25	-	-	-
District Attorney	71,472.04	71,472.04	-	-	-
Victim / Witness	23,431.79	23,431.79	-	-	-
Sheriff	56,892.03	-	-	-	-
Corrections	206,889.07	-	-	-	-
Emergency Government	6,813.09	6,813.09	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	107,947.98	-	-	-	107,947.98
Parks, Recreation & Forestry	36,066.55	-	-	36,066.55	-
Solid Waste	-	-	-	-	-
Highway	15,696.46	-	-	-	-
Central Wisconsin Airport	-	-	-	-	-
UW Extension	63,131.30	-	-	63,131.30	-
UW Dormitory	-	-	-	-	-
Library	442,737.60	-	-	-	-
Veterans	6,636.92	-	-	6,636.92	-
Register of Deeds	63,569.44	63,569.44	-	-	-
Other Departments / Programs	209,903.63	88,392.97	(21,380.81)	36,566.65	-
	2,115,442.91	855,742.26	(49,090.46)	142,401.42	107,947.98



**DEPARTMENT 11
FISCAL 2014**

**MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS (Continued)

Department:	Facilities & Capital Management						
<u>Grantee Department</u>	USDA Bldg	Shelter Home	West Street Property	Public Safety Bldg	University Center	Highway	Library
Building Use	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-
Special Accounting	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-
Employee Resources	-	-	-	-	-	-	-
County Clerk	-	-	-	-	-	-	-
Corporation Counsel	-	-	-	5,504.60	-	-	-
County Administrator	-	-	-	-	-	-	-
Finance & Accounting	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Facilities & Capital Management	-	-	31,157.67	-	-	-	-
County Treasurer	-	-	-	-	-	-	-
Central Services-Communications	-	-	-	-	-	-	-
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	-	193,239.47	-	-	-	-	-
Judicial	-	-	-	-	-	-	-
District Attorney	-	-	-	-	-	-	-
Victim / Witness	-	-	-	-	-	-	-
Sheriff	-	-	29,859.43	27,032.60	-	-	-
Corrections	-	-	-	206,889.07	-	-	-
Emergency Government	-	-	-	-	-	-	-
Justice Alternatives 177	-	-	-	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-	-	-	-
Solid Waste	-	-	-	-	-	-	-
Highway	-	-	-	-	-	15,696.46	-
Central Wisconsin Airport	-	-	-	-	-	-	-
UW Extension	-	-	-	-	-	-	-
UW Dormitory	-	-	-	-	-	-	-
Library	-	-	-	-	-	-	442,737.60
Veterans	-	-	-	-	-	-	-
Register of Deeds	-	-	-	-	-	-	-
Other Departments / Programs	45,495.80	-	-	7,021.21	53,807.80	-	-
	<u>45,495.80</u>	<u>193,239.47</u>	<u>61,017.10</u>	<u>246,447.48</u>	<u>53,807.80</u>	<u>15,696.46</u>	<u>442,737.60</u>

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 2014.
- **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 2014.

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 2014**

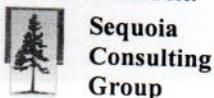
MARATHON COUNTY, WISCONSIN

COUNTY TREASURER

DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:		General & Administrative	General Receipts	Payroll	General Government
Expenditures:					
Salaries & Wages	259,281.94	12,886.31	35,391.98	9,567.50	201,436.14
Fringe Benefits	125,837.74	6,254.14	17,176.85	4,643.41	97,763.34
Data Processing	5,113.00	254.12	697.92	188.67	3,972.29
Architectural/Engineering	4,125.00				4,125.00
Office Equipment	458.11	458.11			
Professional Services	837.75				
Temporary / Contractual Labor	9,399.90				837.75
Printing / Duplicating	3,946.69				9,399.90
Office Machines R&M	544.00	3,946.69			
Bank Services	10.00	544.00			
Paper, Stationery, Forms	4,811.93	10.00			
Office Supplies	1,788.74	4,811.93			
Subscriptions & Dues	160.00	1,788.74			
Registration /Tuition Fees	605.00	160.00			
Travel, Conference & Training	1,739.20	605.00			
Publication of Legal Notices	5,055.27	1,739.20			
Grants, Contributions, Miscellaneous	3,139.12				5,055.27
Other Capital Improvements	12,899.78				3,139.12
					12,899.78
Total Expenditures	439,753.17	33,458.23	53,266.76	14,399.59	338,628.59
Disallowed / Capitalized	(365,981.74)	-			(365,981.74)
General & Administrative Allocation	-	(33,458.23)	4,805.90	1,299.18	27,353.15
Incoming Costs					
1st Allocation					
Building Use	4,494.82		645.63	174.53	3,674.66
Equipment Use	-		-	-	-
Special Accounting	684.00		98.25	26.56	559.19
Information Technology	42,425.52		6,093.95	1,647.38	34,684.19
Employee Resources	2,833.33		406.98	110.02	2,316.34
County Clerk	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	4,986.68		716.28	193.63	4,076.77
Finance & Accounting	2,067.37		296.95	80.28	1,690.14
Insurance	4,587.75		658.98	178.14	3,750.63
Facilities & Capital Management	14,194.42		2,038.67	551.17	11,604.39
Total 1st Allocation	76,273.90	-	10,955.90	2,961.70	62,356.30
General & Administrative Allocation					
Unallocated	(62,356.30)				(62,356.30)
Total 1st Tier Allocation	87,689.03	-	69,028.56	18,660.47	-
2nd Allocation					
Building Use	62.47		8.97	2.43	51.07
Equipment Use	-		-	-	-
Special Accounting	24.05		3.45	0.93	19.66
Information Technology	408.28		58.65	15.85	333.78
Employee Resources	667.04		95.81	25.90	545.33
County Clerk	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	3,531.67		507.28	137.13	2,887.25
Finance & Accounting	356.92		51.27	13.86	291.80
Insurance	138.97		19.96	5.40	113.62
Facilities & Capital Management	535.79		76.98	20.80	438.02
County Treasurer	10,537.17		1,513.55	409.16	8,614.46
Central Services-Communications	3,592.25		515.99	139.49	2,936.77
Clerk of Courts	-		-	-	-
Total 2nd Allocation	19,854.61	-	2,851.89	770.95	16,231.76
General & Administrative Allocation					
Unallocated	(16,231.76)				(16,231.76)
Total 2nd Tier Allocation	3,622.84	-	2,851.89	770.95	-
Total Incoming Costs	17,540.44	-	13,807.79	3,732.66	-
Total Allocated Cost	\$ 91,311.87	\$ -	\$ 71,880.45	\$ 19,431.42	\$ -



**DEPARTMENT 12
FISCAL 2014**

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

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation	\$ 69,028.56
Total 2nd Tier Allocation	\$ 2,851.89
Total Allocated Cost	\$ 71,880.45

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	2,708	33.99%	23,465.90		23,465.90	-	23,465.90
County Clerk	10	0.13%	86.65		86.65	-	86.65
Corporation Counsel	1	0.01%	8.67		8.67	-	8.67
County Administrator	25	0.31%	216.63		216.63	-	216.63
Finance & Accounting	91	1.14%	788.55		788.55	-	788.55
Insurance	74	0.93%	641.24		641.24	-	641.24
Facilities & Capital Management	25	0.31%	216.63		216.63	-	216.63
County Treasurer	1,203	15.10%	10,424.47		10,424.47	-	10,424.47
Clerk of Courts	48	0.60%	415.94		415.94	35.75	451.69
Soc Svcs- Administration	395	4.96%	3,422.83		3,422.83	294.20	3,717.03
Health Department	47	0.59%	407.27		407.27	35.01	442.28
ADRC	938	11.78%	8,128.14		8,128.14	698.64	8,826.78
District Attorney	542	6.80%	4,696.65		4,696.65	403.69	5,100.33
Sheriff	92	1.15%	797.22		797.22	68.52	865.74
Conservation, Planning & Zoning	15	0.19%	129.98		129.98	11.17	141.15
Parks, Recreation & Forestry	476	5.98%	4,124.73		4,124.73	354.53	4,479.26
Solid Waste	93	1.17%	805.88		805.88	69.27	875.15
Highway	62	0.78%	537.25		537.25	46.18	583.43
Central Wisconsin Airport	44	0.55%	381.28		381.28	32.77	414.05
UW Extension	2	0.03%	17.33		17.33	1.49	18.82
Library	120	1.51%	1,039.85		1,039.85	89.38	1,129.23
Veterans	1	0.01%	8.67		8.67	0.74	9.41
Register of Deeds	773	9.70%	6,698.35		6,698.35	575.74	7,274.09
Other Departments / Programs	181	2.27%	1,568.44		1,568.44	134.81	1,703.25
Total	7,966	100.00%	69,028.56	-	69,028.56	2,851.89	71,880.45

Allocation Basis: General Receipts Processed by Treasurer's Office During 2014
Allocation Source: County Financial Records and Reports

**DEPARTMENT 12
FISCAL 2014**

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

Department: County Treasurer
Function: Payroll

Total 1st Tier Allocation \$ 18,660.47
Total 2nd Tier Allocation \$ 770.95
Total Allocated Cost \$ 19,431.42

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	216.0	0.93%	173.87		173.87		173.87
County Clerk	98.0	0.42%	78.89		78.89		78.89
Corporation Counsel	200.0	0.86%	160.99		160.99	-	160.99
County Administrator	108.0	0.47%	86.94		86.94	-	86.94
Finance & Accounting	165.0	0.71%	132.82		132.82	-	132.82
Facilities & Capital Management	744.0	3.21%	598.89		598.89	-	598.89
County Treasurer	140.0	0.60%	112.69		112.69	-	112.69
Central Services-Communications	26.0	0.11%	20.93		20.93	0.93	21.86
Clerk of Courts	1,048.0	4.52%	843.59		843.59	37.56	881.15
Child Support	433.0	1.87%	348.55		348.55	15.52	364.06
Soc Svcs- Administration	243.0	1.05%	195.60		195.60	8.71	204.31
Soc Svcs- Income Maint	946.0	4.08%	761.49		761.49	33.90	795.39
Soc Svcs- Programs	1,244.0	5.37%	1,001.36		1,001.36	44.58	1,045.95
Health Department	1,265.0	5.46%	1,018.27		1,018.27	45.34	1,063.61
ADRC	461.0	1.99%	371.08		371.08	16.52	387.61
Older American Act	786.0	3.39%	632.69		632.69	28.17	660.86
Nutrition	596.0	2.57%	479.75		479.75	21.36	501.11
Shelter Home	536.0	2.31%	431.46		431.46	19.21	450.67
District Attorney	269.0	1.16%	216.53		216.53	9.64	226.17
Victim / Witness	108.0	0.47%	86.94		86.94	3.87	90.81
Sheriff	3,245.0	14.00%	2,612.08		2,612.08	116.30	2,728.38
Corrections	1,448.0	6.25%	1,165.57		1,165.57	51.90	1,217.47
Emergency Government	103.0	0.44%	82.91		82.91	3.69	86.60
Conservation, Planning & Zoning	639.0	2.76%	514.37		514.37	22.90	537.27
Parks, Recreation & Forestry	2,184.0	9.42%	1,758.02		1,758.02	78.27	1,836.30
Solid Waste	212.0	0.91%	170.65		170.65	7.60	178.25
Highway	2,153.0	9.29%	1,733.07		1,733.07	77.16	1,810.23
Central Wisconsin Airport	609.0	2.63%	490.22		490.22	21.83	512.04
UW Extension	75.0	0.32%	60.37		60.37	2.69	63.06
Library	1,447.0	6.24%	1,164.77		1,164.77	51.86	1,216.63
Veterans	81.0	0.35%	65.20		65.20	2.90	68.10
Register of Deeds	215.0	0.93%	173.07		173.07	7.71	180.77
Other Departments / Programs	1,139.0	4.91%	916.84		916.84	40.82	957.67
Total	23,182.00	100.00%	18,660.47	-	18,660.47	770.95	19,431.42

Allocation Basis: Payroll Disbursements Processed by Department During 2014
Allocation Source: Financial Records/Reports

**DEPARTMENT 12
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

COUNTY TREASURER

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	Total	General Receipts	Payroll
Building Use	-	-	-
Equipment Use	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	23,639.77	23,465.90	173.87
County Clerk	165.54	86.65	78.89
Corporation Counsel	169.66	8.67	160.99
County Administrator	303.57	216.63	86.94
Finance & Accounting	921.37	788.55	132.82
Insurance	641.24	641.24	-
Facilities & Capital Management	815.52	216.63	598.89
County Treasurer	10,537.17	10,424.47	112.69
Central Services-Communications	21.86	-	21.86
Clerk of Courts	1,332.84	451.69	881.15
Child Support	364.06	-	364.06
Soc Svcs- Administration	3,921.35	3,717.03	204.31
Soc Svcs- Income Maint	795.39	-	795.39
Soc Svcs- Programs	1,045.95	-	1,045.95
Special Education	-	-	-
Health Department	1,505.89	442.28	1,063.61
NCHCC	-	-	-
ADRC	9,214.39	8,826.78	387.61
Older American Act	660.86	-	660.86
Nutrition	501.11	-	501.11
Juvenile Detention	-	-	-
Shelter Home	450.67	-	450.67
Judicial	-	-	-
District Attorney	5,326.51	5,100.33	226.17
Victim / Witness	90.81	-	90.81
Sheriff	3,594.12	865.74	2,728.38
Corrections	1,217.47	-	1,217.47
Emergency Government	86.60	-	86.60
Justice Alternatives 177	-	-	-
Conservation, Planning & Zoning	678.42	141.15	537.27
Parks, Recreation & Forestry	6,315.56	4,479.26	1,836.30
Solid Waste	1,053.40	875.15	178.25
Highway	2,393.66	583.43	1,810.23
Central Wisconsin Airport	926.09	414.05	512.04
UW Extension	81.88	18.82	63.06
UW Dormitory	-	-	-
Library	2,345.86	1,129.23	1,216.63
Veterans	77.51	9.41	68.10
Register of Deeds	7,454.86	7,274.09	180.77
Other Departments / Programs	2,660.91	1,703.25	957.67
	91,311.87	71,880.45	19,431.42



**DEPARTMENT 13
FISCAL 2014**

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 all County departments as well as some outside districts.

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 2014 postage charges. Note that these affected departments have been excluded from the previous "General Postage" allocation;
- **Printing** costs are charged to benefiting departments based on the printing charges assessed during 2014.

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 2014**

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

Department: ~~Central Services-Communications~~

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage	Postage - Billed	Printing
Expenditures:						
Salaries & Wages	24,418.71	-		16,165.19	8,131.43	122.09
Fringe Benefits	17,867.69	-		11,828.41	5,949.94	89.34
Telephone	43,046.37		43,046.37			
Long Distance Service	12,117.27		12,117.27			
Postage and Box Rent	189,477.03					
Office Machines R&M	7,452.09			126,120.96	63,356.07	
Other Professional Services	178.00			7,452.09		
Printing / Duplicating	925.08			178.00		
Office Supplies	16.47	16.47				925.08
Total Expenditures	295,498.71	16.47	55,163.64	161,744.65	77,437.44	1,136.51
Disallowed / Capitalized	-					
General & Administrative Allocation	0.00	(16.47)	3.07	9.02	4.32	0.06
Incoming Costs						
1st Allocation						
Building Use	9,064.99			6,001.03	3,018.64	45.32
Equipment Use	-					
Special Accounting	901.81			597.00	300.30	4.51
Information Technology	-					
Employee Resources	514.40					
County Clerk	39,774.78			340.53	171.29	2.57
Corporation Counsel	-			26,330.90	13,245.00	198.87
County Administrator	-					
Finance & Accounting	616.74					
Insurance	-			408.28	205.37	3.08
Facilities & Capital Management	28,626.82					
County Treasurer	20.93			18,950.96	9,532.73	143.13
Total 1st Allocation	79,520.47	-	-	52,642.55	26,480.32	397.60
General & Administrative Allocation	-					
Unallocated	-					
Total 1st Tier Allocation	375,019.18	-	55,166.71	214,396.21	103,922.07	1,534.18
2nd Allocation						
Building Use	125.99			83.40	41.95	0.63
Equipment Use	-					
Special Accounting	32.60			21.58	10.86	0.16
Information Technology	-					
Employee Resources	133.41					
County Clerk	9,396.51			88.32	44.43	0.67
Corporation Counsel	-			6,220.49	3,129.04	46.98
County Administrator	-					
Finance & Accounting	106.25					
Insurance	-			70.34	35.38	0.53
Facilities & Capital Management	1,080.56					
County Treasurer	0.93			715.33	359.83	5.40
Central Services-Communications	597.20			0.62	0.31	0.00
Clerk of Courts	-			395.35	198.87	2.99
Total 2nd Allocation	11,473.46	-	-	7,595.43	3,820.66	57.37
General & Administrative Allocation	-					
Unallocated	-					
Total 2nd Tier Allocation	11,473.46	-	-	7,595.43	3,820.66	57.37
Total Incoming Costs	90,993.93			60,237.98	30,300.98	454.97
Total Allocated Cost	\$ 386,492.64	\$ -	\$ 55,166.71	\$ 221,991.64	\$ 107,742.73	\$ 1,591.54



**DEPARTMENT 13
FISCAL 2014**

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

Department: Central Services-Communications
Function: Mail Processing General Postage

Total 1st Tier Allocation \$ 214,396.21
Total 2nd Tier Allocation 7,595.43
Total Allocated Cost \$ 221,991.64

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	6.00	1.67%	3,583.22		3,583.22		3,583.22
County Clerk	3.00	0.84%	1,791.61		1,791.61		1,791.61
Corporation Counsel	8.00	2.23%	4,777.63		4,777.63		4,777.63
County Administrator	4.00	1.11%	2,388.82		2,388.82		2,388.82
Finance & Accounting	6.00	1.67%	3,583.22		3,583.22		3,583.22
Insurance	2.00	0.56%	1,194.41		1,194.41		1,194.41
Facilities & Capital Management	26.00	7.24%	15,527.30		15,527.30		15,527.30
County Treasurer	5.00	1.39%	2,986.02		2,986.02		2,986.02
Central Services-Communications	1.00	0.28%	597.20		597.20		597.20
Clerk of Courts	36.00	10.03%	21,499.34		21,499.34	917.57	22,416.91
Health Department	45.00	12.53%	26,874.18		26,874.18	1,146.96	28,021.14
Shelter Home	20.00	5.57%	11,944.08		11,944.08	509.76	12,453.84
District Attorney	10.00	2.79%	5,972.04		5,972.04	254.88	6,226.92
Victim / Witness	4.00	1.11%	2,388.82		2,388.82	101.95	2,490.77
Justice Alternatives 177	1.00	0.28%	597.20		597.20	25.49	622.69
Conservation, Planning & Zoning	23.00	6.41%	13,735.69		13,735.69	586.22	14,321.91
Highway	78.00	21.73%	46,581.91		46,581.91	1,988.07	48,569.97
Central Wisconsin Airport	23.00	6.41%	13,735.69		13,735.69	586.22	14,321.91
UW Extension	2.00	0.56%	1,194.41		1,194.41	50.98	1,245.38
Veterans	3.00	0.84%	1,791.61		1,791.61	76.46	1,868.08
Register of Deeds	8.00	2.23%	4,777.63		4,777.63	203.90	4,981.54
Other Departments / Programs	45.00	12.53%	26,874.18		26,874.18	1,146.96	28,021.14
Total	359.00	100.00%	214,396.21	-	214,396.21	7,595.43	221,991.64

Allocation Basis: Number of Employees by Department Not Direct Billed
Allocation Source: Personnel and Financial Records and Reports

**DEPARTMENT 13
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	\$	103,922.07
Total 2nd Tier Allocation		<u>3,820.66</u>
Total Allocated Cost	\$	107,742.73

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Soc Svcs- Administration	39,118.18	61.74%	64,165.00	(39,118.18)	25,046.82	2,359.01	27,405.83
Special Education	2,907.95	4.59%	4,769.87	(2,907.95)	1,861.92	175.36	2,037.28
ADRC	5,198.50	8.21%	8,527.03	(5,198.50)	3,328.53	313.49	3,642.02
Sheriff	6,391.07	10.09%	10,483.18	(6,391.07)	4,092.11	385.41	4,477.52
Emergency Government	276.93	0.44%	454.24	(276.93)	177.31	16.70	194.01
Parks, Recreation & Forestry	431.25	0.68%	707.37	(431.25)	276.12	26.01	302.13
Solid Waste	118.13	0.19%	193.77	(118.13)	75.64	7.12	82.76
Library	2,135.86	3.37%	3,503.42	(2,135.86)	1,367.56	128.80	1,496.36
Other Departments / Programs	6,778.20	10.70%	11,118.19	(6,778.20)	4,339.99	408.76	4,748.74
Total	63,356.07	100.00%	103,922.07	(63,356.07)	40,566.00	3,820.66	44,386.66

Allocation Basis: Postage Charges by Benefiting Department During 2014
Allocation Source: Finance Department Records and Reports

**DEPARTMENT 13
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications
Function: Printing

Total 1st Tier Allocation \$ 1,534.18
Total 2nd Tier Allocation 57.37

Total Allocated Cost \$ 1,591.54

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Employee Resources	0.75	0.15%	2.33	(0.75)	1.58	-	1.58
Corporation Counsel	5.25	1.06%	16.30	(5.25)	11.05	-	11.05
Facilities & Capital Management	2.25	0.46%	6.99	(2.25)	4.74	-	4.74
Health Department	59.25	11.99%	184.00	(59.25)	124.75	7.00	131.75
Sheriff	24.75	5.01%	76.86	(24.75)	52.11	2.92	55.03
Solid Waste	18.00	3.64%	55.90	(18.00)	37.90	2.13	40.02
Highway	10.50	2.13%	32.61	(10.50)	22.11	1.24	23.35
Other Departments / Programs	373.27	75.56%	1,159.19	(373.27)	785.92	44.08	830.00
Total	494.02	100.00%	1,534.18	(494.02)	1,040.16	57.37	1,097.52

Allocation Basis: Printing Fees paid by Department During 2014
Allocation Source: Finance Department Records and Reports

**DEPARTMENT 13
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

CENTRAL SERVICES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Services-Communications

<u>Grantee Department</u>	Total	Telephone Services	Mail Processing General Postage	Postage - Billed	Printing
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	2,829.06	2,829.06	-	-	-
Employee Resources	4,595.18	1,010.38	3,583.22	-	-
County Clerk	2,195.76	404.15	1,791.61	-	1.58
Corporation Counsel	5,495.95	707.27	4,777.63	-	-
County Administrator	2,995.04	606.23	2,388.82	-	11.05
Finance & Accounting	4,593.60	1,010.38	3,583.22	-	-
Insurance	1,194.41	-	1,194.41	-	-
Facilities & Capital Management	16,542.42	1,010.38	15,527.30	-	-
County Treasurer	3,592.25	606.23	2,986.02	-	4.74
Central Services-Communications	597.20	-	597.20	-	-
Clerk of Courts	26,660.50	4,243.59	22,416.91	-	-
Child Support	1,717.64	1,717.64	-	-	-
Soc Svcs- Administration	28,315.17	909.34	-	27,405.83	-
Soc Svcs- Income Maint	3,637.37	3,637.37	-	-	-
Soc Svcs- Programs	4,748.78	4,748.78	-	-	-
Special Education	3,591.70	1,554.42	-	-	-
Health Department	32,598.55	4,445.67	28,021.14	2,037.28	-
NCHCC	-	-	-	-	131.75
ADRC	5,561.74	1,919.72	-	3,642.02	-
Older American Act	2,930.10	2,930.10	-	-	-
Nutrition	404.15	404.15	-	-	-
Juvenile Detention	101.04	101.04	-	-	-
Shelter Home	12,655.91	202.08	12,453.84	-	-
Judicial	202.08	202.08	-	-	-
District Attorney	8,146.64	1,919.72	6,226.92	-	-
Victim / Witness	3,097.00	606.23	2,490.77	-	-
Sheriff	9,180.30	4,647.75	-	4,477.52	55.03
Corrections	(1,370.19)	(1,370.19)	-	-	-
Emergency Government	497.13	303.11	-	194.01	-
Justice Alternatives 177	622.69	-	622.69	-	-
Conservation, Planning & Zoning	16,948.90	2,626.99	14,321.91	-	-
Parks, Recreation & Forestry	2,120.81	1,818.68	-	302.13	-
Solid Waste	931.09	808.30	-	82.76	-
Highway	50,108.89	1,515.57	48,569.97	-	40.02
Central Wisconsin Airport	14,726.07	404.15	14,321.91	-	23.35
UW Extension	2,659.92	1,414.53	1,245.38	-	-
UW Dormitory	-	-	-	-	-
Library	611.48	(884.89)	-	-	-
Veterans	2,171.19	303.11	1,868.08	1,496.36	-
Register of Deeds	5,890.88	909.34	4,981.54	-	-
Other Departments / Programs	33,920.47	320.59	28,021.14	4,748.74	830.00
	318,018.89	50,543.05	221,991.64	44,386.66	1,097.52

**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 2014**

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	1,461,435.91			
Fringe Benefits	759,394.73		12,248.67	1,449,187.24
Mediation & Study Fees	9,514.50		6,364.68	753,030.05
Contracted Services - Driving w/Care	48,165.00			9,514.50
Printing / Duplicating	17,082.12			48,165.00
Legal Fees	498,095.41	17,082.12		
Office Furniture & Equipment	3,362.97	3,362.97		498,095.41
Office Supplies	21,989.84	21,989.84		
Data Processing	8,591.64	8,591.64		
Other Professional Services	3,192.00			3,192.00
Psych Services & Evaluations	163,139.00			163,139.00
Office Machines & Equipment Repair	1,477.03	1,477.03		
Other Special Services	125,169.63			125,169.63
Jury & Witness Fees	53,024.30			53,024.30
Officer Fees	12,638.90			12,638.90
Registration /Tuition Fees	1,733.66	1,733.66		
Travel & Training Fees, Meals, Gas, Oil, etc.	2,827.53	2,827.53		
Membership Dues	1,055.00	1,055.00		
Books, Periodicals, Subscriptions	27,043.49	27,043.49		
	-	-		
Total Expenditures	3,218,932.66	85,163.28	18,613.35	3,115,156.03
Disallowed / Capitalized	(3,199,605.53)			(3,199,605.53)
General & Administrative Allocation	-	(85,163.28)	713.78	84,449.50
Incoming Costs				
1st Allocation				
Building Use	42,239.77		354.02	41,885.75
Equipment Use	2,068.27		17.33	2,050.94
Special Accounting	4,723.42		39.59	4,683.83
Information Technology	-		-	-
Employee Resources	18,606.86		155.95	18,450.91
County Clerk	-		-	-
Corporation Counsel	23,977.31		200.96	23,776.35
County Administrator	7,513.57		62.97	7,450.60
Finance & Accounting	38,324.95		321.21	38,003.73
Insurance	13,410.67		112.40	13,298.28
Facilities & Capital Management	133,391.19		1,117.99	132,273.20
County Treasurer	1,259.53		10.56	1,248.98
Central Services-Communications	25,742.94		215.76	25,527.18
	-		-	-
Total 1st Allocation	311,258.48	-	2,608.74	308,649.74
General & Administrative Allocation	-			
Unallocated	(308,649.74)			(308,649.74)
Total 1st Tier Allocation	21,935.86	-	21,935.86	-
2nd Allocation				
Building Use	587.05		4.92	582.13
Equipment Use	379.17		3.18	375.99
Special Accounting	150.10		1.26	148.85
Information Technology	-		-	-
Employee Resources	4,802.71		40.25	4,762.45
County Clerk	-		-	-
Corporation Counsel	13,040.88		109.30	12,931.58
County Administrator	5,321.26		44.60	5,276.66
Finance & Accounting	6,594.76		55.27	6,539.48
Insurance	406.24		3.40	402.83
Facilities & Capital Management	5,035.05		42.20	4,992.85
County Treasurer	73.31		0.61	72.70
Central Services-Communications	917.57		7.69	909.88
Clerk of Courts	-		-	-
	-		-	-
Total 2nd Allocation	37,308.09	-	312.69	36,995.40
General & Administrative Allocation				
Unallocated	(36,995.40)			(36,995.40)
Total 2nd Tier Allocation	312.69	-	312.69	-
Total Incoming Costs	2,921.43		2,921.43	
Total Allocated Cost	\$ 22,248.55	\$ -	\$ 22,248.55	\$ (0.00)



**DEPARTMENT 14
FISCAL 2014**

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

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 21,935.86
Total 2nd Tier Allocation 312.69
Total Allocated Cost \$ 22,248.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100.0%	100.00%	21,935.86	(18,613.35)	3,322.51	312.69	3,635.20
Total	100.0%	100.00%	21,935.86	(18,613.35)	3,322.51	312.69	3,635.20

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Child Support Claim Reports

**DEPARTMENT 14
FISCAL 2014**

MARATHON COUNTY, WISCONSIN

CLERK OF COURTS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Clerk of Courts

<u>Grantee Department</u>	<u>Total</u>	<u>Child Support</u>
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-Communications	-	-
Clerk of Courts	-	-
Child Support	3,635.20	3,635.20
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	-	-
	<u>3,635.20</u>	<u>3,635.20</u>

