

CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2016 Financials



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MARATHON COUNTY, WISCONSIN

COST ALLOCATION PLAN

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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 in its fiscal year 2018, based on actual expenditures and offsetting revenues occurring during fiscal year 2016.

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 Office of a County Finance Department 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 receives services and support from the County Treasurer, Data Processing, Human Resources, etc. and 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 Super Circular 2 CFR 200 Subpart E.

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 2016. When the 2016 fixed costs are compared to the 2014 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2016 fixed costs the resulting total is referred to as the Proposed Cost for 2018. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

CERTIFICATE OF COST ALLOCATION PLAN

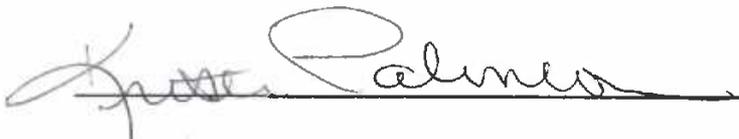
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2016 are allowable in accordance with requirements of 2 CFR 200 Subpart E are allowable in accordance with the requirements of this Part 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.

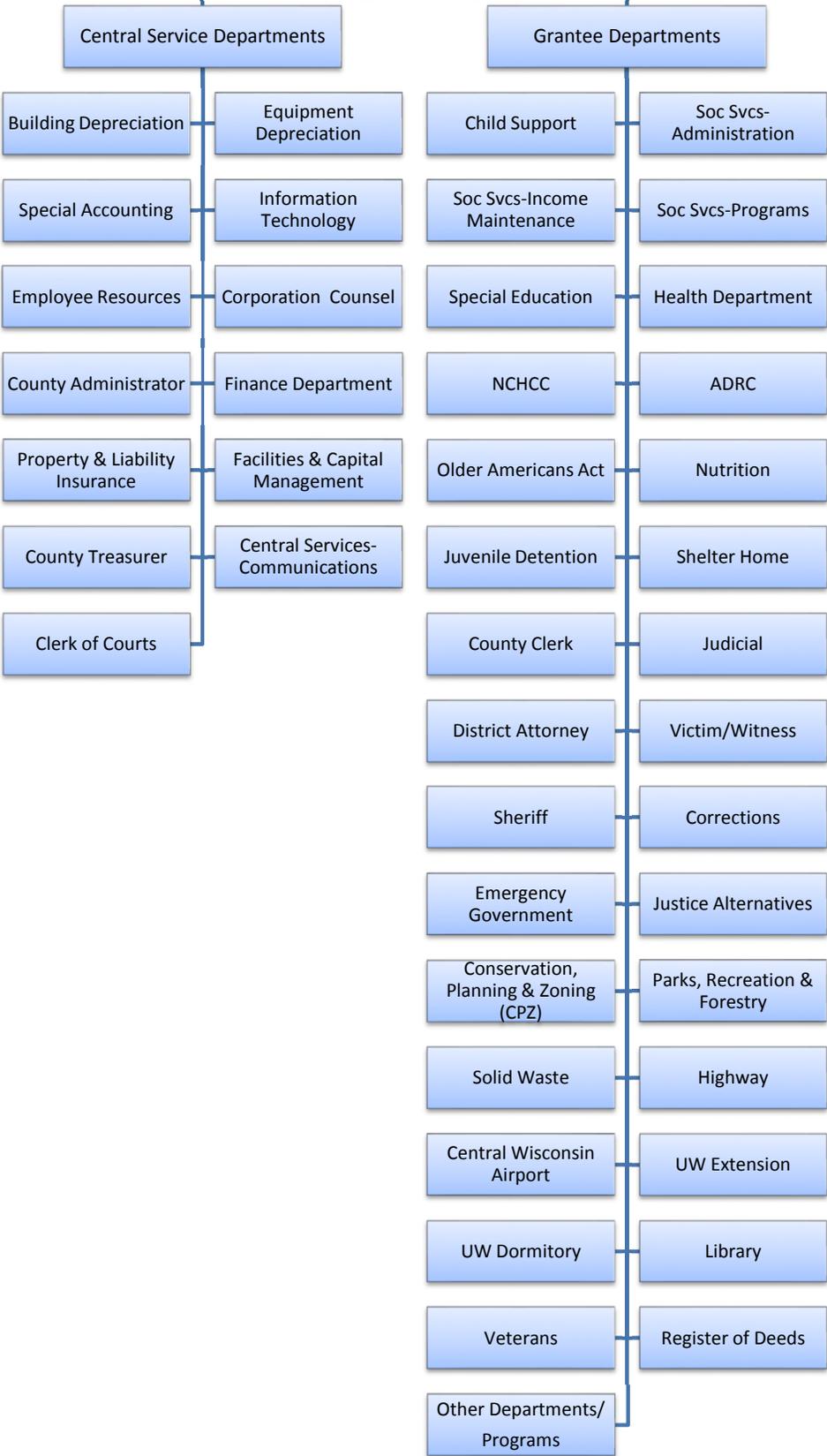
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements.
Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental unit: Marathon County, Wisconsin

Signature: 
Name of Official: Kristi Palmer
Title: Finance Director
Date of Execution: 10/2017

**MARATHON COUNTY, WISCONSIN
2016 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2016**

	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education
Central Service Departments					
Building Depreciation	\$ 3,025	\$ 34,503	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	73	2,217	-	-	-
Information Technology	-	296,111	-	-	385
Employee Resources	13,641	6,419	27,281	37,712	-
Corporation Counsel	13,649	16,191	-	-	6,039
County Administrator	3,253	16,267	3,253	3,253	-
Finance Department	10,875	9,160	9,956	58,647	892
Property & Liability Insurance	-	70,967	-	-	(1,288)
Facilities & Capital Management	20,692	(57,651)	-	-	-
County Treasurer	856	3,958	1,301	3,436	-
Central Services-Communications	1,103	28,046	2,205	3,049	2,240
Clerk of Courts	2,661	-	-	-	-
Total Allocated Costs	69,827	426,189	43,997	106,098	8,269
Rollforward	6,747	52,601	(12,358)	10,041	(1,761)
Total Proposed Costs	\$ 76,574	\$ 478,789	\$ 31,639	\$ 116,138	\$ 6,507

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2016**

	Health Department	NCHCC	ADRC	Juvenile Detention	Shelter Home
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ 1,876	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	951	-	231	61	1
Information Technology	88,557	-	-	2,312	963
Employee Resources	35,305	-	70,610	11,233	5,617
Corporation Counsel	20,884	4,330	6,039	-	-
County Administrator	12,260	157,730	6,507	-	-
Finance Department	18,928	-	107,652	3,675	2,807
Property & Liability Insurance	17,413	(1,826)	(1,763)	1,417	-
Facilities & Capital Management	-	-	-	12,833	198,121
County Treasurer	8,496	-	13,413	420	453
Central Services-Communications	19,554	-	4,476	5,855	3,154
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	222,348	160,234	207,166	39,681	211,117
Rollforward	(40,604)	88,898	78,254	-	-
Total Proposed Costs	\$ 181,744	\$ 249,132	\$ 285,420	\$ 39,681	\$ 211,117

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2016**

	County Clerk	Judicial	District Attorney	Victim / Witness	Sheriff
Central Service Departments					
Building Depreciation	\$ 11,477	\$ 87,179	\$ 23,528	\$ 7,714	\$ 68,308
Equipment Depreciation	-	-	-	-	-
Special Accounting	2,347	-	679	24	2,349
Information Technology	18,431	33,747	23,889	-	147,317
Employee Resources	2,407	-	8,826	3,210	96,287
Corporation Counsel	18,116	-	-	-	18,116
County Administrator	8,054	21,404	10,071	3,253	50,594
Finance Department	3,164	-	9,719	1,426	52,909
Property & Liability Insurance	4,535	-	4,936	-	70,968
Facilities & Capital Management	34,835	264,597	71,411	23,412	50,878
County Treasurer	7,500	-	5,312	164	11,057
Central Services-Communications	2,600	2,335	5,652	1,589	4,349
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	113,466	409,263	164,023	40,792	573,132
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 113,466	\$ 409,263	\$ 164,023	\$ 40,792	\$ 573,132

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2016**

	Corrections	Emergency Government	Justice Alternatives 177	Conservation, Planning & Zoning	Parks, Recreation & Forestry
Central Service Departments					
Building Depreciation	\$ 522,786	\$ 2,243	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	397	30	69	1,411	7,945
Information Technology	-	3,564	5,587	25,559	5,555
Employee Resources	44,132	1,605	802	20,862	54,563
Corporation Counsel	-	86,302	-	36,233	18,116
County Administrator	18,690	20,473	7,737	22,973	10,713
Finance Department	21,373	1,424	1,763	15,582	116,823
Property & Liability Insurance	-	3,747	-	11,037	(5,500)
Facilities & Capital Management	196,304	6,807	-	113,576	36,133
County Treasurer	2,327	303	90	5,541	23,761
Central Services-Communications	3,049	1,367	543	11,207	1,881
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	809,058	127,866	16,592	263,981	269,990
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 809,058	\$ 127,866	\$ 16,592	\$ 263,981	\$ 269,990

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2016**

	Solid Waste	Highway	Central Wisconsin Airport	UW Extension	UW Dormitory
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	128	1,757	702	888	70
Information Technology	4,945	116,396	-	5,105	-
Employee Resources	7,222	62,587	17,653	1,605	-
Corporation Counsel	6,039	24,155	12,078	62,651	-
County Administrator	8,054	20,473	10,713	26,057	-
Finance Department	16,388	100,347	17,417	8,114	1,576
Property & Liability Insurance	(1,341)	(7,179)	(2,652)	1,374	29,480
Facilities & Capital Management	-	7,482	-	63,247	-
County Treasurer	1,850	6,133	2,362	2,587	55
Central Services-Communications	28	29,014	7,671	2,124	-
Clerk of Courts	-	-	-	-	-
Total Allocated Costs	43,312	361,165	65,943	173,752	31,181
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 43,312	\$ 361,165	\$ 65,943	\$ 173,752	\$ 31,181

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2016**

	Library	Veterans	Register of Deeds	Other Departments / Programs	Total Allocated Costs
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ 20,927	\$ 98,854	\$ 882,420
Equipment Depreciation	-	-	-	-	-
Special Accounting	137	44	537	224	23,271
Information Technology	4,367	2,055	15,894	390,705	1,191,446
Employee Resources	37,632	2,407	5,617	8,826	584,060
Corporation Counsel	-	-	-	-	348,937
County Administrator	12,260	6,130	6,348	-	466,523
Finance Department	51,858	1,661	2,461	16,113	662,713
Property & Liability Insurance	(1,316)	780	3,483	10,258	207,529
Facilities & Capital Management	496,292	6,649	63,515	183,699	1,792,831
County Treasurer	4,406	163	6,846	1,958	114,747
Central Services-Communications	4,272	1,306	3,284	23,338	175,291
Clerk of Courts	-	-	-	-	2,661
Total Allocated Costs	609,907	21,195	128,911	733,975	6,452,427
Rollforward	-	-	-	-	181,816
Total Proposed Costs	\$ 609,907	\$ 21,195	\$ 128,911	\$ 733,975	\$ 6,634,244

**SCHEDULE OF FIXED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2016**

<u>Grantee Department</u>	Final Costs	Fixed Costs		Actual Costs with
	2016	2014	Rollforward	Rollforward
Child Support	69,826.94	63,080.00	6,746.94	76,573.88
Soc Svcs- Administration	426,188.54	373,588.00	52,600.54	478,789.09
Soc Svcs- Income Maint	43,996.95	56,355.00	(12,358.05)	31,638.90
Soc Svcs- Programs	106,097.67	96,057.00	10,040.67	116,138.34
Special Education	8,268.50	10,030.00	(1,761.50)	6,507.01
Health Department	222,347.87	262,952.00	(40,604.13)	181,743.74
NCHCC	160,233.91	71,336.00	88,897.91	249,131.82
ADRC	207,165.98	128,912.00	78,253.98	285,419.96
Juvenile Detention	39,681.20	-	-	39,681.20
Shelter Home	211,116.86	-	-	211,116.86
County Clerk	113,466.14	-	-	113,466.14
Judicial	409,262.69	-	-	409,262.69
District Attorney	164,023.10	-	-	164,023.10
Victim / Witness	40,791.59	-	-	40,791.59
Sheriff	573,131.89	-	-	573,131.89
Corrections	809,058.09	-	-	809,058.09
Emergency Government	127,865.52	-	-	127,865.52
Justice Alternatives 177	16,591.58	-	-	16,591.58
Conservation, Planning & Zoning	263,980.78	-	-	263,980.78
Parks, Recreation & Forestry	269,989.72	-	-	269,989.72
Solid Waste	43,311.76	-	-	43,311.76
Highway	361,164.75	-	-	361,164.75
Central Wisconsin Airport	65,943.17	-	-	65,943.17
UW Extension	173,751.88	-	-	173,751.88
UW Dormitory	31,181.45	-	-	31,181.45
Library	609,907.17	-	-	609,907.17
Veterans	21,194.97	-	-	21,194.97
Register of Deeds	128,911.27	-	-	128,911.27
Other Departments / Programs	733,975.42	-	-	733,975.42
	6,452,427.38	1,062,310.00	181,816.38	6,634,243.76

**SCHEDULE OF DEPARTMENTAL COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2016**

<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 Depreciation	\$ -	\$ 1,009,104	\$ -	\$ -	\$ 1,009,104
Equipment Depreciation	-	19,787	-	-	19,787
Special Accounting	-	91,790	-	(55,445)	36,345
Information Technology	1,275,932	-	-	-	1,275,932
Employee Resources	504,963	(3,590)	-	(6,500)	494,873
County Clerk	-	-	-	-	-
Corporation Counsel	661,929	-	-	(178,457)	483,472
County Administrator	502,552	-	(568)	-	501,983
Finance Department	750,089	(93,352)	-	(35,191)	621,546
Property & Liability Insurance	1,108,841	(414,073)	-	(424,091)	270,677
Facilities & Capital Management	2,471,369	(6,261)	-	(589,369)	1,875,740
County Treasurer	403,362	(427,649)	164,195	-	139,908
Central Services-Communications	231,841	-	-	(59,167)	172,673
Clerk of Courts	3,395,721	-	(3,381,608)	(13,637)	476
less unallocated Incoming costs					(450,089)
	<u>\$ 11,306,598</u>	<u>\$ 175,756</u>	<u>\$ (3,217,981)</u>	<u>\$ (1,361,858)</u>	<u>\$ 6,452,427</u>

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2016**

Department Number	Departmental Function	Allocation Base
1	Building Depreciation Courthouse Complex Health & Social Services Bldg West Building	Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department Direct Allocation to Benefiting Department
2	Equipment Depreciation Equipment Depreciation	2016 Depreciation Expense by Central Service Department
3	Special Accounting General Audit Department Specific Audit Cost Allocation Plan	Accounts Payable and Cash Receipts Processed by Departments Not Direct Billed for Audit Services During 2016 Audit Fees Direct Billed During 2016 Number of Departmental Functions Analyzed in 2015 Cost Plan
4	Information Technology IT Services	Distribution of Work Hours Support by Benefiting Department During 2016
5	Employee Resources Personnel Administration	Number of Employees by Department
6	Corporation Counsel Departmental Support Child Support Social Services NCHC Services	Weighted Values of Time / Effort to Benefiting Department During 2016 for Departments Not Directly Billed Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
7	County Administrator Department Oversight	Time/Effort by Benefiting Department During 2016
8	Finance Department Accounting & Budgets Payroll Department Specific	Number of Accounts Payable Checks Processed by Department During 2016 Number of Payroll Disbursements Processed by Department During 2016 with Highway Reduced 25% for Less Effort Direct Allocation to Benefiting Department
9	Property & Liability Insurance Property & Casualty Insurance	Auto, General, and Property Liability Insurance Charges by Department During 2016
10	Facilities & Capital Management Courthouse / Annex Health & Social Services Bldg 212 River Drive Bldg 210 River Drive Bldg	Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department Usable Square Footage by Benefiting Department

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2016**

Department Number	Departmental Function	Allocation Base
10	Facilities & Capital Management (continued)	
	USDA Bldg	Usable Square Footage by Benefiting Department
	Shelter Home	Direct Allocation to Benefiting Department
	West Street Property	Usable Square Footage by Benefiting Department
	Public Safety Bldg	Usable Square Footage by Benefiting Department
	University Center	Direct Allocation to Benefiting Department
	Highway	Direct Allocation to Benefiting Department
	Library	Direct Allocation to Benefiting Department
11	County Treasurer	
	General Receipts	General Receipts Processed by Treasurer's Office During 2016, with Department Entered Weighted 70% Less
	Banking & Disbursements	Total Payroll and Accounts Payable Disbursements Processed by Department During 2016
12	Central Services-Communications	
	Telephone Services	Telephone Extensions by Department on County Phone System
	Mail Processing General Postage	Number of Employees by Department Not Direct Billed for Postage/Delivery Services
	Postage - Billed	Postage Charges by Benefiting Department During 2016
	Printing	Printing Fees paid by Department During 2016
13	Clerk of Courts	
	Child Support	Direct Allocation to Benefiting Department

**DEPARTMENT 1
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
BUILDING DEPRECIATION
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. GASB S-34 compliant fixed asset records identify the following properties and 2016 depreciation expense as indicated below.

- **Courthouse Complex:** This facility houses the primary functions of County government. The 2016 depreciation expense for Courthouse and Courthouse Annex buildings and improvements totaled \$941,430.81.
- **West Building:** This facility functions as the office space and storage area for the Facilities Maintenance Department. The 2016 depreciation expense totaled \$23,193.56. This amount is allocated directly to the Facilities and Capital Management Department.
- **Health and Social Services Building:** This facility houses the County's Social Services and Child Support programs as well as Juvenile Detention. The 2016 depreciation expense totaled \$44,480.00.

Related facility costs are allocated to each department based on usable square footage.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 1
FISCAL 2016**

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

Department: Building Depreciation

Functions:	Total	Courthouse Complex	Health & Social Services Bldg	West Building
Cost Adjustments:				
Building Depreciation Expense	1,009,104.37	941,430.81	44,480.00	23,193.56
Total Cost Adjustments	1,009,104.37	941,430.81	44,480.00	23,193.56
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	1,009,104.37	941,430.81	44,480.00	23,193.56
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	553.85	516.70	24.41	12.73
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	12,127.79	11,314.47	534.58	278.75
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Total 2nd Allocation	12,681.64	11,831.17	558.99	291.48
Total 2nd Tier Allocation	12,681.64	11,831.17	558.99	291.48
Unallocated	-			
Total Incoming Costs	12,681.64	11,831.17	558.99	291.48
Total Allocated Cost	1,021,786.01	953,261.98	45,038.99	23,485.04

**DEPARTMENT 1
FISCAL 2016**

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

**Department: Building Depreciation
Function: Courthouse Complex**

Total 1st Tier Allocation \$ 941,430.81
Total 2nd Tier Allocation \$ 11,831.17

Total Allocated Cost \$ 953,261.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	3,269	1.64%	15,438.87	-	15,438.87	194.02	15,632.89
Corporation Counsel	3,016	1.51%	14,244.00	-	14,244.00	179.01	14,423.00
County Administrator	1,176	0.59%	5,554.02	-	5,554.02	69.80	5,623.82
Finance Department	1,728	0.87%	8,161.02	-	8,161.02	102.56	8,263.58
Property & Liability Insurance	378	0.19%	1,785.22	-	1,785.22	22.44	1,807.66
Facilities & Capital Management	2,077	1.04%	9,809.28	-	9,809.28	123.28	9,932.55
County Treasurer	1,014	0.51%	4,788.93	-	4,788.93	60.18	4,849.11
Central Services-Communications	2,045	1.03%	9,658.15	-	9,658.15	121.38	9,779.52
Clerk of Courts	9,529	4.78%	45,003.66	-	45,003.66	565.57	45,569.23
County Clerk	2,400	1.20%	11,334.74	-	11,334.74	142.45	11,477.19
Judicial	18,230	9.15%	86,096.83	-	86,096.83	1,082.00	87,178.83
District Attorney	4,920	2.47%	23,236.23	-	23,236.23	292.01	23,528.24
Victim / Witness	1,613	0.81%	7,617.89	-	7,617.89	95.74	7,713.63
Sheriff	14,284	7.17%	67,460.62	-	67,460.62	847.79	68,308.41
Corrections	109,320	54.84%	516,297.61	-	516,297.61	6,488.43	522,786.03
Emergency Government	469	0.24%	2,215.00	-	2,215.00	27.84	2,242.83
Register of Deeds	4,376	2.20%	20,667.02	-	20,667.02	259.73	20,926.74
Other Departments / Programs	19,493	9.78%	92,061.74	-	92,061.74	1,156.96	93,218.70
Total	199,337	100.00%	941,430.81	-	941,430.81	11,831.17	953,261.98

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2016**

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

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

Total 1st Tier Allocation \$ 44,480.00
Total 2nd Tier Allocation \$ 558.99

Total Allocated Cost \$ 45,038.99

	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%	2,987.11	-	2,987.11	37.54	3,024.65
Soc Svcs- Administration	21,594	76.61%	34,074.82	-	34,074.82	428.23	34,503.05
Juvenile Detention	1,174	4.16%	1,852.54	-	1,852.54	23.28	1,875.83
Other Departments / Programs	3,527	12.51%	5,565.52	-	5,565.52	69.94	5,635.47
Total	28,188	100.00%	44,480.00	-	44,480.00	558.99	45,038.99

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2016**

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

**Department: Building Depreciation
Function: West Building**

Total 1st Tier Allocation \$ 23,193.56
Total 2nd Tier Allocation 291.48

Total Allocated Cost \$ 23,485.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities & Capital Management	100	100.00%	23,193.56	-	23,193.56	291.48	23,485.04
Total	<u>100</u>	<u>100.00%</u>	<u>23,193.56</u>	<u>-</u>	<u>23,193.56</u>	<u>291.48</u>	<u>23,485.04</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Provided by Facilities Management and Finance Departments

DEPARTMENT 1
FISCAL 2016

MARATHON COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Courthouse Complex	Health & Social Services Bldg	West Building
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	15,632.89	15,632.89	-	-
Corporation Counsel	14,423.00	14,423.00	-	-
County Administrator	5,623.82	5,623.82	-	-
Finance Department	8,263.58	8,263.58	-	-
Property & Liability Insurance	1,807.66	1,807.66	-	-
Facilities & Capital Management	33,417.59	9,932.55	-	23,485.04
County Treasurer	4,849.11	4,849.11	-	-
Central Services-Communications	9,779.52	9,779.52	-	-
Clerk of Courts	45,569.23	45,569.23	-	-
Child Support	3,024.65	-	3,024.65	-
Soc Svcs- Administration	34,503.05	-	34,503.05	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention	1,875.83	-	1,875.83	-
Shelter Home	-	-	-	-
County Clerk	11,477.19	11,477.19	-	-
Judicial	87,178.83	87,178.83	-	-
District Attorney	23,528.24	23,528.24	-	-
Victim / Witness	7,713.63	7,713.63	-	-
Sheriff	68,308.41	68,308.41	-	-
Corrections	522,786.03	522,786.03	-	-
Emergency Government	2,242.83	2,242.83	-	-
Justice Alternatives 177	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	20,926.74	20,926.74	-	-
Other Departments / Programs	98,854.17	93,218.70	5,635.47	-
	1,021,786.01	953,261.98	45,038.99	23,485.04

**DEPARTMENT 2
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
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 \$19,787.01 was recorded as depreciation for the central services departments during 2016. This amount is allocated to the benefiting department based on the 2016 depreciation expense.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2016

MARATHON COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Depreciation Expense	19,787.01	19,787.01
Total Cost Adjustments	19,787.01	19,787.01
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	19,787.01	19,787.01
2nd Allocation		
Equipment Depreciation	-	-
Special Accounting	184.62	184.62
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	4,408.00	4,408.00
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Building Depreciation	-	-
Total 2nd Allocation	4,592.62	4,592.62
Total 2nd Tier Allocation	4,592.62	4,592.62
Unallocated	-	-
Total Incoming Costs	4,408.00	4,408.00
Total Allocated Cost	24,379.63	24,379.63



**DEPARTMENT 2
FISCAL 2016**

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

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

Total 1st Tier Allocation \$ 19,787.01
Total 2nd Tier Allocation 4,592.62

Total Allocated Cost \$ 24,379.63

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
County Administrator	7,778.00	39.31%	7,778.00	-	7,778.00	1,805.29	9,583.29
Finance Department	1,376.76	6.96%	1,376.76	-	1,376.76	319.55	1,696.31
Facilities & Capital Management	10,112.75	51.11%	10,112.75	-	10,112.75	2,347.20	12,459.95
Clerk of Courts	519.50	2.63%	519.50	-	519.50	120.58	640.08
Total	<u>19,787.01</u>	<u>100.00%</u>	<u>19,787.01</u>	<u>-</u>	<u>19,787.01</u>	<u>4,592.62</u>	<u>24,379.63</u>

Allocation Basis: 2016 Depreciation Expense by Central Service Department

Allocation Source: Fixed Asset Management System and Depreciation Records effective 12/31/2016 - Finance Department

DEPARTMENT 2
FISCAL 2016

MARATHON COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	Total	Equipment Depreciation
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	9,583.29	9,583.29
Finance Department	1,696.31	1,696.31
Property & Liability Insurance	-	-
Facilities & Capital Management	12,459.95	12,459.95
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	640.08	640.08
Child Support	-	-
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	-	-
Juvenile Detention	-	-
Shelter Home	-	-
County Clerk	-	-
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	-	-
	24,379.63	24,379.63



**DEPARTMENT 3
FISCAL 2016**

MARATHON COUNTY, WISCONSIN

SPECIAL ACCOUNTING

NATURE AND EXTENT OF SERVICES

Marathon County contracts with an independent audit and consulting firm to perform an annual audit the County's financial records. Audit fees are direct billed to several departments. Costs of the general audit have been allocated to departments not direct billed based on the number of accounts payable and cash receipts processed during 2016.

For departments billed for audit services, the direct billed amounts are used as the allocation basis. Amounts previously direct billed have been appropriately offset against allocated costs.

The County also retains a consulting firm to prepare an indirect cost allocation plan. The plan is necessary 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 2015 plan that was prepared during 2016.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 3
FISCAL 2016**

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

Department: Special Accounting

Functions:	Total	General & Administrative	General Audit	Department Specific Audit	Cost Allocation Plan
Cost Adjustments:					
Independent Audit (From Finance)	84,590.00		29,144.88	55,445.12	
Indirect Cost Allocation Plan (From Finance)	7,200.00				7,200.00
Total Cost Adjustments	91,790.00	-	29,144.88	55,445.12	7,200.00
Disallowed / Capitalized	-	-	-	-	-
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	91,790.00	-	29,144.88	55,445.12	7,200.00
2nd Allocation					
Special Accounting	553.85		175.86	334.55	43.44
Information Technology	-		-	-	-
Employee Resources	-		-	-	-
Corporation Counsel	-		-	-	-
County Administrator	9,702.24		3,080.63	5,860.57	761.04
Finance Department	-		-	-	-
Property & Liability Insurance	-		-	-	-
Facilities & Capital Management	-		-	-	-
County Treasurer	-		-	-	-
Central Services-Communications	-		-	-	-
Clerk of Courts	-		-	-	-
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 2nd Allocation	10,256.08	-	3,256.48	6,195.12	804.49
Total 2nd Tier Allocation	10,256.08	-	3,256.48	6,195.12	804.49
Unallocated	-				
Total Incoming Costs	10,256.08	-	3,256.48	6,195.12	804.49
Total Allocated Cost	102,046.08	-	32,401.36	61,640.24	8,004.49

**DEPARTMENT 3
FISCAL 2016**

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

**Department: Special Accounting
Function: General Audit**

Total 1st Tier Allocation \$ 29,144.88
Total 2nd Tier Allocation 3,256.48

Total Allocated Cost \$ 32,401.36

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Employee Resources	2,521	5.13%	1,494.78		1,494.78	167.02	1,661.79
Corporation Counsel	242	0.49%	143.49		143.49	16.03	159.52
County Administrator	103	0.21%	61.07		61.07	6.82	67.90
Finance Department	179	0.36%	106.13		106.13	11.86	117.99
Property & Liability Insurance	194	0.39%	115.03		115.03	12.85	127.88
Facilities & Capital Management	2,083	4.24%	1,235.07		1,235.07	138.00	1,373.07
County Treasurer	14,874	30.26%	8,819.24		8,819.24	985.41	9,804.65
Central Services-Communications	58	0.12%	34.39		34.39	3.84	38.23
Clerk of Courts	3,632	7.39%	2,153.52		2,153.52	240.62	2,394.14
Juvenile Detention	93	0.19%	55.14		55.14	6.16	61.30
Shelter Home	1	0.00%	0.59		0.59	0.07	0.66
County Clerk	2,924	5.95%	1,733.73		1,733.73	193.72	1,927.44
District Attorney	1,030	2.10%	610.72		610.72	68.24	678.96
Victim / Witness	36	0.07%	21.35		21.35	2.39	23.73
Sheriff	3,564	7.25%	2,113.20		2,113.20	236.12	2,349.32
Corrections	603	1.23%	357.54		357.54	39.95	397.49
Emergency Government	46	0.09%	27.27		27.27	3.05	30.32
Justice Alternatives 177	104	0.21%	61.66		61.66	6.89	68.55
Conservation, Planning & Zoning	2,140	4.35%	1,268.87		1,268.87	141.78	1,410.65
Parks, Recreation & Forestry	12,053	24.52%	7,146.58		7,146.58	798.52	7,945.10
UW Extension	1,347	2.74%	798.68		798.68	89.24	887.92
UW Dormitory	106	0.22%	62.85		62.85	7.02	69.87
Veterans	67	0.14%	39.73		39.73	4.44	44.17
Register of Deeds	814	1.66%	482.64		482.64	53.93	536.57
Other Departments / Programs	340	0.69%	201.60		201.60	22.53	224.12
Total	49,154	100.00%	29,144.88	-	29,144.88	3,256.48	32,401.36

Allocation Basis: Accounts Payable and Cash Receipts Processed by Departments Not Direct Billed for Audit Services During 2016

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 3
FISCAL 2016**

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

Department: Special Accounting
Function: Department Specific Audit

Total 1st Tier Allocation \$ 55,445.12
Total 2nd Tier Allocation 6,195.12

Total Allocated Cost \$ 61,640.24

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	650.07	1.17%	650.07	(650.07)	-	72.64	72.64
Soc Svcs- Administration	19,839.31	35.78%	19,839.31	(19,839.31)	-	2,216.73	2,216.73
Health Department	8,514.76	15.36%	8,514.76	(8,514.76)	-	951.39	951.39
ADRC	2,067.99	3.73%	2,067.99	(2,067.99)	-	231.07	231.07
Solid Waste	1,146.67	2.07%	1,146.67	(1,146.67)	-	128.12	128.12
Highway	15,722.19	28.36%	15,722.19	(15,722.19)	-	1,756.71	1,756.71
Central Wisconsin Airport	6,279.57	11.33%	6,279.57	(6,279.57)	-	701.64	701.64
Library	1,224.56	2.21%	1,224.56	(1,224.56)	-	136.83	136.83
Total	55,445.12	100.00%	55,445.12	(55,445.12)	-	6,195.12	6,195.12

Allocation Basis: Audit Fees Direct Billed During 2016

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3
FISCAL 2016**

**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 804.49

Total Allocated Cost \$ 8,004.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Depreciation	3.00	7.69%	553.85		553.85	-	553.85
Equipment Depreciation	1.00	2.56%	184.62		184.62	-	184.62
Special Accounting	3.00	7.69%	553.85		553.85	-	553.85
Information Technology	1.00	2.56%	184.62		184.62	25.14	209.76
Employee Resources	1.00	2.56%	184.62		184.62	25.14	209.76
Corporation Counsel	4.00	10.26%	738.46		738.46	100.56	839.02
County Administrator	1.00	2.56%	184.62		184.62	25.14	209.76
Finance Department	3.00	7.69%	553.85		553.85	75.42	629.27
Property & Liability Insurance	1.00	2.56%	184.62		184.62	25.14	209.76
Facilities & Capital Management	11.00	28.21%	2,030.77		2,030.77	276.54	2,307.31
County Treasurer	2.00	5.13%	369.23		369.23	50.28	419.51
Central Services-Communications	4.00	10.26%	738.46		738.46	100.56	839.02
Clerk of Courts	2.00	5.13%	369.23		369.23	50.28	419.51
County Clerk	2.00	5.13%	369.23		369.23	50.28	419.51
Total	39.00	100.00%	7,200.00	-	7,200.00	804.49	8,004.49

Allocation Basis: Number of Departmental Functions Analyzed in 2015 Cost Plan

Allocation Source: 2015 Indirect Cost Allocation Plan Prepared During 2016

**DEPARTMENT 3
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
SPECIAL ACCOUNTING
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Special Accounting

<u>Grantee Department</u>	Total	General Audit	Department Specific Audit	Cost Allocation Plan
Building Depreciation	553.85	-	-	553.85
Equipment Depreciation	184.62	-	-	184.62
Special Accounting	553.85	-	-	553.85
Information Technology	209.76	-	-	209.76
Employee Resources	1,871.55	1,661.79	-	209.76
County Clerk	-	-	-	-
Corporation Counsel	998.54	159.52	-	839.02
County Administrator	277.65	67.90	-	209.76
Finance Department	747.26	117.99	-	629.27
Property & Liability Insurance	337.64	127.88	-	209.76
Facilities & Capital Management	3,680.38	1,373.07	-	2,307.31
County Treasurer	10,224.16	9,804.65	-	419.51
Central Services-Communications	877.25	38.23	-	839.02
Clerk of Courts	2,813.65	2,394.14	-	419.51
Child Support	72.64	-	72.64	-
Soc Svcs- Administration	2,216.73	-	2,216.73	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	951.39	-	951.39	-
NCHCC	-	-	-	-
ADRC	231.07	-	231.07	-
Juvenile Detention	61.30	61.30	-	-
Shelter Home	0.66	0.66	-	-
County Clerk	2,346.96	1,927.44	-	419.51
Judicial	-	-	-	-
District Attorney	678.96	678.96	-	-
Victim / Witness	23.73	23.73	-	-
Sheriff	2,349.32	2,349.32	-	-
Corrections	397.49	397.49	-	-
Emergency Government	30.32	30.32	-	-
Justice Alternatives 177	68.55	68.55	-	-
Conservation, Planning & Zoning	1,410.65	1,410.65	-	-
Parks, Recreation & Forestry	7,945.10	7,945.10	-	-
Solid Waste	128.12	-	128.12	-
Highway	1,756.71	-	1,756.71	-
Central Wisconsin Airport	701.64	-	701.64	-
UW Extension	887.92	887.92	-	-
UW Dormitory	69.87	69.87	-	-
Library	136.83	-	136.83	-
Veterans	44.17	44.17	-	-
Register of Deeds	536.57	536.57	-	-
Other Departments / Programs	224.12	224.12	-	-
	46,600.96	32,401.36	6,195.12	8,004.49

**DEPARTMENT 4
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
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 2016 Marathon County was assessed \$1,301,433.64 for its share of services and support.

Costs are allocated based on the number of hours of support by benefiting department during 2016 as identified on the Work Distribution report provided by the City-County Data Center Commission, excluding the Health Care Center which is directly billed for these services.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 4
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION**

Department: Information Technology

Functions:	Total	General & Administrative	IT Services
Expenditures:			
Salaries & Wages	-	-	
Fringe Benefits	-		
Contracted Services - Operations	1,213,000.00		1,213,000.00
Software Maintenance	62,932.26		62,932.26
Total Expenditures	1,275,932.26	-	1,275,932.26
Disallowed / Capitalized	-		
General & Administrative Allocation			
Incoming Costs			
1st Allocation			
Building Depreciation	-		-
Equipment Depreciation	-		-
Special Accounting	184.62		184.62
Total 1st Allocation	184.62	-	184.62
Unallocated	-		
Total 1st Tier Allocation	1,276,116.88	-	1,276,116.88
2nd Allocation			
Information Technology	-		-
Employee Resources	-		-
Corporation Counsel	11,526.62		11,526.62
County Administrator	4,851.11		4,851.11
Finance Department	-		-
Property & Liability Insurance	15,964.25		15,964.25
Facilities & Capital Management	-		-

DEPARTMENT 4
FISCAL 2016

MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	IT Services
County Treasurer	-		-
Central Services-Communications	-		-
Clerk of Courts	-		-
Building Depreciation	-		-
Equipment Depreciation	-		-
Special Accounting	25.14		25.14
	<hr/>		<hr/>
Total 2nd Allocation	32,367.13	-	32,367.13
Unallocated	-		
Total 2nd Tier Allocation	32,367.13	-	32,367.13
Total Incoming Costs	32,551.74	-	32,551.74
Total Allocated Cost	<u>1,308,484.00</u>	<u>-</u>	<u>1,308,484.00</u>

**DEPARTMENT 4
FISCAL 2016**

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

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

Total 1st Tier Allocation \$ 1,276,116.88
Total 2nd Tier Allocation 32,367.13

Total Allocated Cost \$ 1,308,484.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Employee Resources	181.00	1.78%	22,672.05	-	22,672.05	575.05	23,247.10
Corporation Counsel	80.00	0.79%	10,020.79	-	10,020.79	254.17	10,274.96
County Administrator	120.25	1.18%	15,062.51	-	15,062.51	382.04	15,444.55
Finance Department	189.25	1.86%	23,705.44	-	23,705.44	601.26	24,306.70
Facilities & Capital Management	97.50	0.96%	12,212.84	-	12,212.84	309.76	12,522.61
County Treasurer	243.25	2.39%	30,469.48	-	30,469.48	772.82	31,242.30
Soc Svcs- Administration	2,305.50	22.63%	288,786.77	-	288,786.77	7,324.72	296,111.49
Special Education	3.00	0.03%	375.78	-	375.78	9.53	385.31
Health Department	689.50	6.77%	86,366.72	-	86,366.72	2,190.59	88,557.31
Juvenile Detention	18.00	0.18%	2,254.68	-	2,254.68	57.19	2,311.87
Shelter Home	7.50	0.07%	939.45	-	939.45	23.83	963.28
County Clerk	143.50	1.41%	17,974.80	-	17,974.80	455.91	18,430.71
Judicial	262.75	2.58%	32,912.05	-	32,912.05	834.77	33,746.82
District Attorney	186.00	1.83%	23,298.35	-	23,298.35	590.93	23,889.28
Sheriff	1,147.00	11.26%	143,673.14	-	143,673.14	3,644.09	147,317.23
Emergency Government	27.75	0.27%	3,475.96	-	3,475.96	88.16	3,564.13
Justice Alternatives 177	43.50	0.43%	5,448.81	-	5,448.81	138.20	5,587.01
Conservation, Planning & Zoning	199.00	1.95%	24,926.73	-	24,926.73	632.24	25,558.96
Parks, Recreation & Forestry	43.25	0.42%	5,417.49	-	5,417.49	137.41	5,554.90
Solid Waste	38.50	0.38%	4,822.51	-	4,822.51	122.32	4,944.82
Highway	906.25	8.90%	113,516.81	-	113,516.81	2,879.21	116,396.03
UW Extension	39.75	0.39%	4,979.08	-	4,979.08	126.29	5,105.37
Library	34.00	0.33%	4,258.84	-	4,258.84	108.02	4,366.86
Veterans	16.00	0.16%	2,004.16	-	2,004.16	50.83	2,054.99
Register of Deeds	123.75	1.21%	15,500.92	-	15,500.92	393.16	15,894.08
Other Departments / Programs	3,042.00	29.86%	381,040.71	-	381,040.71	9,664.63	390,705.34
Total	10,187.75	100.00%	1,276,116.88	-	1,276,116.88	32,367.13	1,308,484.00

Allocation Basis: Distribution of Work Hours Support by Benefiting Department During 2016

Allocation Source: City-County Data Center Records

DEPARTMENT 4
FISCAL 2016

MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	IT Services
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	23,247.10	23,247.10
Corporation Counsel	10,274.96	10,274.96
County Administrator	15,444.55	15,444.55
Finance Department	24,306.70	24,306.70
Property & Liability Insurance	-	-
Facilities & Capital Management	12,522.61	12,522.61
County Treasurer	31,242.30	31,242.30
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	296,111.49	296,111.49
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	385.31	385.31
Health Department	88,557.31	88,557.31
NCHCC	-	-
ADRC	-	-
Juvenile Detention	2,311.87	2,311.87
Shelter Home	963.28	963.28
County Clerk	18,430.71	18,430.71
Judicial	33,746.82	33,746.82
District Attorney	23,889.28	23,889.28
Victim / Witness	-	-
Sheriff	147,317.23	147,317.23
Corrections	-	-
Emergency Government	3,564.13	3,564.13
Justice Alternatives 177	5,587.01	5,587.01
Conservation, Planning & Zoning	25,558.96	25,558.96
Parks, Recreation & Forestry	5,554.90	5,554.90
Solid Waste	4,944.82	4,944.82
Highway	116,396.03	116,396.03
Central Wisconsin Airport	-	-
UW Extension	5,105.37	5,105.37
UW Dormitory	-	-
Library	4,366.86	4,366.86
Veterans	2,054.99	2,054.99
Register of Deeds	15,894.08	15,894.08
Other Departments / Programs	390,705.34	390,705.34
	1,308,484.00	1,308,484.00
	1,308,484.00	1,308,484.00

**DEPARTMENT 5
FISCAL 2016**

MARATHON COUNTY, WISCONSIN

EMPLOYEE RESOURCES

NATURE AND EXTENT OF SERVICES

The Marathon County Employee Resources Department is responsible for the coordination of manpower needs analysis, staff 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 are allocated to benefiting departments based on the number of employees by department.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 5
FISCAL 2016

MARATHON COUNTY, WISCONSIN
EMPLOYEE RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Employee Resources

Functions:	Total	General & Administrative	Personnel Administration
Expenditures:			
Salaries & Wages	286,533.98		286,533.98
Fringe Benefits	111,395.02		111,395.02
Medical / Dental Fees	7,140.67		7,140.67
Food Services	5,959.04		5,959.04
Professional Services - Training	9,931.35		9,931.35
Other Professional Services	21,699.76		21,699.76
Testing Services	17,463.50		17,463.50
Wellness Incentives	302.59		302.59
Sundry Repair & Maintenance Svcs	6,351.00		6,351.00
Paper, Stationery & Forms	1,169.38		1,169.38
Printing / Duplicating	6,503.58		6,503.58
Office Supplies	2,571.74		2,571.74
Books / Directories	211.00		211.00
Membership Dues	834.00		834.00
Registration /Tuition Fees	2,441.74		2,441.74
Advertising	14,119.31		14,119.31
Personal Auto Mileage	1,431.27		1,431.27
Commercial Travel	497.20		497.20
Meals	413.89		413.89
Lodging	1,384.92		1,384.92
Meeting Expenses	612.95		612.95
Recreation Supplies	2,025.00		2,025.00
Other Operating Supplies	3,969.96		3,969.96
Total Expenditures	504,962.85	-	504,962.85
Adjustments:			
Retirement Recognition Revenue	(1,650.00)		(1,650.00)
Wellness Program Revenue	(767.61)		(767.61)
Miscellaneous Revenue	(1,172.19)		(1,172.19)
Total Cost Adjustments	(3,589.80)	-	(3,589.80)
Disallowed / Capitalized	-		
General & Administrative Allocation	-	-	-

DEPARTMENT 5
FISCAL 2016

MARATHON COUNTY, WISCONSIN
EMPLOYEE RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Employee Resources

Functions:	Total	General & Administrative	Personnel Administration
Incoming Costs			
1st Allocation			
Building Depreciation	15,438.87		15,438.87
Equipment Depreciation	-		-
Special Accounting	1,679.39		1,679.39
Information Technology	22,672.05		22,672.05
Total 1st Allocation	39,790.31	-	39,790.31
Total 1st Tier Allocation	541,163.36	-	541,163.36
2nd Allocation			
Building Depreciation	194.02		194.02
Equipment Depreciation	-		-
Special Accounting	192.16		192.16
Information Technology	575.05		575.05
Employee Resources	3,902.62		3,902.62
Corporation Counsel	11,526.62		11,526.62
County Administrator	37,070.77		37,070.77
Finance Department	6,664.15		6,664.15
Property & Liability Insurance	2,448.94		2,448.94
Facilities & Capital Management	45,836.85		45,836.85
County Treasurer	14,252.58		14,252.58
Central Services-Communications	2,850.60		2,850.60
Clerk of Courts	-		-
Total 2nd Allocation	125,514.36	-	125,514.36
Total 2nd Tier Allocation	125,514.36	-	125,514.36
Total Incoming Costs	165,304.66	-	165,304.66
Total Allocated Cost	666,677.71	-	666,677.71

**DEPARTMENT 5
FISCAL 2016**

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

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

Total 1st Tier Allocation \$ 541,163.36
Total 2nd Tier Allocation 125,514.36

Total Allocated Cost \$ 666,677.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	6.00	0.72%	3,902.62	-	3,902.62	-	3,902.62
Corporation Counsel	8.00	0.96%	5,203.49	-	5,203.49	1,215.64	6,419.13
County Administrator	4.00	0.48%	2,601.75	-	2,601.75	607.82	3,209.56
Finance Department	6.00	0.72%	3,902.62	-	3,902.62	911.73	4,814.35
Property & Liability Insurance	2.00	0.24%	1,300.87	-	1,300.87	303.91	1,604.78
Facilities & Capital Management	28.00	3.37%	18,212.23	-	18,212.23	4,254.72	22,466.95
County Treasurer	4.00	0.48%	2,601.75	-	2,601.75	607.82	3,209.56
Central Services-Communications	1.00	0.12%	650.44	-	650.44	151.95	802.39
Clerk of Courts	37.00	4.45%	24,066.16	-	24,066.16	5,622.31	29,688.47
Child Support	17.00	2.04%	11,057.42	-	11,057.42	2,583.23	13,640.65
Soc Svcs- Administration	8.00	0.96%	5,203.49	-	5,203.49	1,215.64	6,419.13
Soc Svcs- Income Maint	34.00	4.09%	22,114.85	-	22,114.85	5,166.45	27,281.30
Soc Svcs- Programs	47.00	5.65%	30,570.53	-	30,570.53	7,141.86	37,712.38
Health Department	44.00	5.29%	28,619.22	-	28,619.22	6,685.99	35,305.21
ADRC	88.00	10.58%	57,238.43	-	57,238.43	13,371.99	70,610.42
Juvenile Detention	14.00	1.68%	9,106.11	-	9,106.11	2,127.36	11,233.48
Shelter Home	7.00	0.84%	4,553.06	-	4,553.06	1,063.68	5,616.74
County Clerk	3.00	0.36%	1,951.31	-	1,951.31	455.86	2,407.17
District Attorney	11.00	1.32%	7,154.80	-	7,154.80	1,671.50	8,826.30
Victim / Witness	4.00	0.48%	2,601.75	-	2,601.75	607.82	3,209.56
Sheriff	120.00	14.42%	78,052.41	-	78,052.41	18,234.53	96,286.94
Corrections	55.00	6.61%	35,774.02	-	35,774.02	8,357.49	44,131.51
Emergency Government	2.00	0.24%	1,300.87	-	1,300.87	303.91	1,604.78
Justice Alternatives 177	1.00	0.12%	650.44	-	650.44	151.95	802.39
Conservation, Planning & Zoning	26.00	3.13%	16,911.35	-	16,911.35	3,950.82	20,862.17
Parks, Recreation & Forestry	68.00	8.17%	44,229.70	-	44,229.70	10,332.90	54,562.60
Solid Waste	9.00	1.08%	5,853.93	-	5,853.93	1,367.59	7,221.52
Highway	78.00	9.38%	50,734.06	-	50,734.06	11,852.45	62,586.51
Central Wisconsin Airport	22.00	2.64%	14,309.61	-	14,309.61	3,343.00	17,652.61
UW Extension	2.00	0.24%	1,300.87	-	1,300.87	303.91	1,604.78
Library	55.00	6.61%	35,774.02	(6,500.00)	29,274.02	8,357.49	37,631.51
Veterans	3.00	0.36%	1,951.31	-	1,951.31	455.86	2,407.17
Register of Deeds	7.00	0.84%	4,553.06	-	4,553.06	1,063.68	5,616.74
Other Departments / Programs	11.00	1.32%	7,154.80	-	7,154.80	1,671.50	8,826.30
Total	832.00	100.00%	541,163.36	(6,500.00)	534,663.36	125,514.36	660,177.71

Allocation Basis: Number of Employees by Department

Allocation Source: County Personnel and Payroll Records



DEPARTMENT 5
FISCAL 2016

MARATHON COUNTY, WISCONSIN
EMPLOYEE RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Resources

<u>Grantee Department</u>	Total	Personnel Administration
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	3,902.62	3,902.62
Corporation Counsel	6,419.13	6,419.13
County Administrator	3,209.56	3,209.56
Finance Department	4,814.35	4,814.35
Property & Liability Insurance	1,604.78	1,604.78
Facilities & Capital Management	22,466.95	22,466.95
County Treasurer	3,209.56	3,209.56
Central Services-Communications	802.39	802.39
Clerk of Courts	29,688.47	29,688.47
Child Support	13,640.65	13,640.65
Soc Svcs- Administration	6,419.13	6,419.13
Soc Svcs- Income Maint	27,281.30	27,281.30
Soc Svcs- Programs	37,712.38	37,712.38
Special Education	-	-
Health Department	35,305.21	35,305.21
NCHCC	-	-
ADRC	70,610.42	70,610.42
Juvenile Detention	11,233.48	11,233.48
Shelter Home	5,616.74	5,616.74
County Clerk	2,407.17	2,407.17
Judicial	-	-
District Attorney	8,826.30	8,826.30
Victim / Witness	3,209.56	3,209.56
Sheriff	96,286.94	96,286.94
Corrections	44,131.51	44,131.51
Emergency Government	1,604.78	1,604.78
Justice Alternatives 177	802.39	802.39
Conservation, Planning & Zoning	20,862.17	20,862.17
Parks, Recreation & Forestry	54,562.60	54,562.60
Solid Waste	7,221.52	7,221.52
Highway	62,586.51	62,586.51
Central Wisconsin Airport	17,652.61	17,652.61
UW Extension	1,604.78	1,604.78
UW Dormitory	-	-
Library	37,631.51	37,631.51
Veterans	2,407.17	2,407.17
Register of Deeds	5,616.74	5,616.74
Other Departments / Programs	8,826.30	8,826.30
	<hr/>	<hr/>
	660,177.71	660,177.71

**DEPARTMENT 6
FISCAL 2016**

**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 represents the County Board. This office also participates in representing the County's collective bargaining interests. In addition, the Corporation Counsel provides direct support to the Child Support Program, Social Services Department, and North Central Health Care (NCHC). Costs are functionalized and allocated as follows:

- **Departmental Support:** This function includes 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 Departments/ Programs" thereby being removing them from further allocation in this plan. Amounts previously direct billed have been appropriately offset against allocated costs.
- **Child Support:** This function includes 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. Amounts previously direct billed have been appropriately offset against allocated costs.
- **Social Services:** This function includes costs related to time spent providing assistance to the Social Services Department. Amounts previously direct billed have been appropriately offset against allocated costs.
- **NCHC Services:** NCHC is directly billed for services provided by the Office of the Corporation Counsel. This amount is used as the basis of allocation. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 6
FISCAL 2016**

**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	451,880.11	21,331.88	303,923.11	48,554.50	57,599.38	20,471.24
Fringe Benefits	180,417.03	8,588.09	119,996.68	20,627.70	24,470.28	6,734.27
Telephone	168.00	168.00				
Furniture/Furnishings Repair	369.99	369.99				
Office Machines & Equipment Repair	5,075.02	5,075.02				
Transcription Services	132.30		132.30			
Process Service	188.07		188.07			
Paper, Stationery, Forms	890.06	890.06				
Printing / Duplicating	4,255.61	4,255.61				
Office Supplies	1,944.83	1,944.83				
Books & Directories	1,370.52	1,370.52				
Subscriptions	7,880.44	7,880.44				
Membership Dues	2,490.00	2,490.00				
Registration /Tuition Fees	2,721.00	2,721.00				
Personal Auto Mileage	689.04	689.04				
Meals	261.31	261.31				
Lodging	1,195.89	1,195.89				
Total Expenditures	661,929.22	59,231.68	424,240.17	69,182.20	82,069.66	27,205.51
Disallowed / Capitalized	-	-				
General & Administrative Allocation	-	(59,231.68)	41,811.52	6,679.77	7,924.10	2,816.28
Incoming Costs						
1st Allocation						
Building Depreciation	14,244.00	672.42	9,580.15	1,530.52	1,815.63	645.29
Equipment Depreciation	-	-	-	-	-	-
Special Accounting	881.95	41.63	593.18	94.77	112.42	39.95
Information Technology	10,020.79	473.05	6,739.73	1,076.73	1,277.31	453.97
Employee Resources	5,203.49	245.64	3,499.74	559.12	663.27	235.73
Total 1st Allocation	30,350.23	1,432.74	20,412.80	3,261.13	3,868.62	1,374.94
General & Administrative Allocation	-	(1,432.74)	1,011.37	161.58	191.67	68.12
Unallocated	-	-				
Total 1st Tier Allocation	692,279.45	-	487,475.86	79,284.68	94,054.06	31,464.85
2nd Allocation						
Building Depreciation	179.01	8.45	120.40	19.23	22.82	8.11
Equipment Depreciation	-	-	-	-	-	-
Special Accounting	116.59	5.50	78.42	12.53	14.86	5.28
Information Technology	254.17	12.00	170.94	27.31	32.40	11.51
Employee Resources	1,215.64	57.39	817.61	130.62	154.95	55.07
Corporation Counsel	-	-	-	-	-	-
County Administrator	13,281.39	626.97	8,932.72	1,427.08	1,692.93	601.68
Finance Department	4,660.16	219.99	3,134.31	500.73	594.01	211.12



DEPARTMENT 6
FISCAL 2016

MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Child Support	Social Services	NCHC Services
Property & Liability Insurance	2,712.32	128.04	1,824.24	291.44	345.73	122.87
Facilities & Capital Management	5,257.56	248.19	3,536.10	564.92	670.16	238.18
County Treasurer	343.77	16.23	231.21	36.94	43.82	15.57
Central Services-Communications	3,425.75	161.72	2,304.07	368.10	436.67	155.19
Clerk of Courts	-	-	-	-	-	-
Total 2nd Allocation	31,446.35	1,484.49	21,150.02	3,378.91	4,008.34	1,424.59
General & Administrative Allocation	(70.58)	(1,484.49)	1,047.90	167.41	198.60	70.58
Unallocated	(1,424.59)	-	-	-	-	(1,424.59)
Total 2nd Tier Allocation	29,951.17	-	22,197.91	3,546.32	4,206.94	70.58
Total Incoming Costs	61,796.58	-	43,622.08	6,969.03	8,267.24	1,513.64
Total Allocated Cost	722,301.21	-	509,673.77	82,831.00	98,261.00	31,535.44

**DEPARTMENT 6
FISCAL 2016**

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

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

Total 1st Tier Allocation \$ 487,475.86
Total 2nd Tier Allocation 22,197.91

Total Allocated Cost \$ 509,673.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Information Technology	3,989.33	2.36%	11,526.62		11,526.62	-	11,526.62
Employee Resources	3,989.33	2.36%	11,526.62		11,526.62	-	11,526.62
County Administrator	29,919.97	17.73%	86,449.67		86,449.67	4,132.02	90,581.68
Finance Department	3,989.33	2.36%	11,526.62		11,526.62	550.94	12,077.56
Property & Liability Insurance	5,983.99	3.55%	17,289.92		17,289.92	826.40	18,116.32
Facilities & Capital Management	3,989.33	2.36%	11,526.62		11,526.62	550.94	12,077.56
County Treasurer	3,989.33	2.36%	11,526.62		11,526.62	550.94	12,077.56
Clerk of Courts	8,892.74	5.27%	25,694.36		25,694.36	1,228.11	26,922.47
Special Education	1,994.66	1.18%	5,763.30		5,763.30	275.47	6,038.76
Health Department	6,898.08	4.09%	19,931.06		19,931.06	952.64	20,883.70
ADRC	1,994.66	1.18%	5,763.30		5,763.30	275.47	6,038.76
County Clerk	5,983.99	3.55%	17,289.92		17,289.92	826.40	18,116.32
Sheriff	5,983.99	3.55%	17,289.92		17,289.92	826.40	18,116.32
Emergency Government	28,506.40	16.90%	82,365.35		82,365.35	3,936.80	86,302.15
Conservation, Planning & Zoning	11,967.99	7.09%	34,579.87		34,579.87	1,652.81	36,232.68
Parks, Recreation & Forestry	5,983.99	3.55%	17,289.92		17,289.92	826.40	18,116.32
Solid Waste	1,994.60	1.18%	5,763.12		5,763.12	275.46	6,038.58
Highway	7,978.66	4.73%	23,053.25		23,053.25	1,101.87	24,155.12
Central Wisconsin Airport	3,989.33	2.36%	11,526.62		11,526.62	550.94	12,077.56
UW Extension	20,694.23	12.27%	59,793.15		59,793.15	2,857.92	62,651.07
Total	168,713.93	100.00%	487,475.86	-	487,475.86	22,197.91	509,673.77

Allocation Basis: Weighted Values of Time / Effort to Benefiting Department During 2016 for Departments Not Directly Billed

Allocation Source: Corporation Counsel Analysis

**DEPARTMENT 6
FISCAL 2016**

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

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 79,284.68
Total 2nd Tier Allocation 3,546.32

Total Allocated Cost \$ 82,831.00

	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%	79,284.68	(69,182.20)	10,102.48	3,546.32	13,648.80
Total	100	100.00%	79,284.68	(69,182.20)	10,102.48	3,546.32	13,648.80

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

**DEPARTMENT 6
FISCAL 2016**

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

Department: Corporation Counsel
Function: Social Services

Total 1st Tier Allocation \$ 94,054.06
Total 2nd Tier Allocation 4,206.94

Total Allocated Cost \$ 98,261.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Soc Svcs- Administration	100	100.00%	94,054.06	(82,069.66)	11,984.40	4,206.94	16,191.34
Total	100	100.00%	94,054.06	(82,069.66)	11,984.40	4,206.94	16,191.34

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

**DEPARTMENT 6
FISCAL 2016**

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

Department: Corporation Counsel
Function: NCHC Services

Total 1st Tier Allocation \$ 31,464.85
Total 2nd Tier Allocation 70.58

Total Allocated Cost \$ 31,535.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
NCHCC	100	100.00%	31,464.85	(27,205.51)	4,259.34	70.58	4,329.93
Total	<u>100</u>	<u>100.00%</u>	<u>31,464.85</u>	<u>(27,205.51)</u>	<u>4,259.34</u>	<u>70.58</u>	<u>4,329.93</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

**DEPARTMENT 6
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Corporation Counsel

<u>Grantee Department</u>	Total	Departmental Support	Child Support	Social Services	NCHC Services
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	11,526.62	11,526.62	-	-	-
Employee Resources	11,526.62	11,526.62	-	-	-
Corporation Counsel	-	-	-	-	-
County Administrator	90,581.68	90,581.68	-	-	-
Finance Department	12,077.56	12,077.56	-	-	-
Property & Liability Insurance	18,116.32	18,116.32	-	-	-
Facilities & Capital Management	12,077.56	12,077.56	-	-	-
County Treasurer	12,077.56	12,077.56	-	-	-
Central Services-Communications	-	-	-	-	-
Clerk of Courts	26,922.47	26,922.47	-	-	-
Child Support	13,648.80	-	13,648.80	-	-
Soc Svcs- Administration	16,191.34	-	-	16,191.34	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	6,038.76	6,038.76	-	-	-
Health Department	20,883.70	20,883.70	-	-	-
NCHCC	4,329.93	-	-	-	4,329.93
ADRC	6,038.76	6,038.76	-	-	-
Juvenile Detention	-	-	-	-	-
Shelter Home	-	-	-	-	-
County Clerk	18,116.32	18,116.32	-	-	-
Judicial	-	-	-	-	-
District Attorney	-	-	-	-	-
Victim / Witness	-	-	-	-	-
Sheriff	18,116.32	18,116.32	-	-	-
Corrections	-	-	-	-	-
Emergency Government	86,302.15	86,302.15	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	36,232.68	36,232.68	-	-	-
Parks, Recreation & Forestry	18,116.32	18,116.32	-	-	-
Solid Waste	6,038.58	6,038.58	-	-	-
Highway	24,155.12	24,155.12	-	-	-
Central Wisconsin Airport	12,077.56	12,077.56	-	-	-
UW Extension	62,651.07	62,651.07	-	-	-
UW Dormitory	-	-	-	-	-
Library	-	-	-	-	-
Veterans	-	-	-	-	-
Register of Deeds	-	-	-	-	-
Other Departments / Programs	-	-	-	-	-
	543,843.84	509,673.77	13,648.80	16,191.34	4,329.93



**DEPARTMENT 7
FISCAL 2016**

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. Costs related to providing service to the County Board and its Committees have been allocated to "Other Departments/Programs" and are thereby effectively disallowed for further plan allocation.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 7
FISCAL 2016**

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

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight
Expenditures:			
Salaries & Wages	281,121.32		281,121.32
Fringe Benefits	88,245.02		88,245.02
Management Training/Development	47,777.16		47,777.16
Other Professional Services	66,622.83		66,622.83
Telephone	1,502.22		1,502.22
Office Machines R&M	3,299.89		3,299.89
Paper, Stationery & Forms	37.00		37.00
Printing / Duplicating	2,260.29		2,260.29
Office Supplies	873.91		873.91
Subscriptions	707.15		707.15
Membership Dues	1,535.50		1,535.50
Registration /Tuition Fees	2,574.65		2,574.65
Personal Auto Mileage	285.40		285.40
Commercial Travel	1,371.40		1,371.40
Meals	378.50		378.50
Lodging	1,995.19		1,995.19
Meeting Expenses	1,396.06		1,396.06
Community Support	568.08		568.08
Total Expenditures	502,551.57	-	502,551.57
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	(568.08)		(568.08)
Incoming Costs			
1st Allocation			
Building Depreciation	5,554.02	-	5,554.02
Equipment Depreciation	7,778.00	-	7,778.00
Special Accounting	245.69	-	245.69
Information Technology	15,062.51	-	15,062.51
Employee Resources	2,601.75	-	2,601.75
Corporation Counsel	86,449.67	-	86,449.67
Total 1st Allocation	117,691.63	-	117,691.63

DEPARTMENT 7
FISCAL 2016

MARATHON COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 1st Tier Allocation	619,675.12	-	619,675.12
2nd Allocation			
Building Depreciation	69.80	-	69.80
Equipment Depreciation	1,805.29	-	1,805.29
Special Accounting	31.96	-	31.96
Information Technology	382.04	-	382.04
Employee Resources	607.82	-	607.82
Corporation Counsel	4,132.02	-	4,132.02
County Administrator	114,945.07	-	114,945.07
Finance Department	1,679.28	-	1,679.28
Property & Liability Insurance	2,260.42	-	2,260.42
Facilities & Capital Management	16,489.49	-	16,489.49
County Treasurer	293.70	-	293.70
Central Services-Communications	1,767.52	-	1,767.52
Clerk of Courts	-	-	-
Total 2nd Allocation	144,464.41	-	144,464.41
General & Administrative Allocation			
Unallocated	-		
Total 2nd Tier Allocation	144,464.41	-	144,464.41
Total Incoming Costs	262,156.05	-	262,156.05
Total Allocated Cost	\$ 764,139.54	\$ -	\$ 764,139.54

**DEPARTMENT 7
FISCAL 2016**

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

**Department: County Administrator
Function: Department Oversight**

Total 1st Tier Allocation \$ 619,675.12
Total 2nd Tier Allocation 144,464.41

Total Allocated Cost \$ 764,139.54

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	7,665.71	1.96%	12,127.79	-	12,127.79	-	12,127.79
Equipment Depreciation	2,786.20	0.71%	4,408.00	-	4,408.00	-	4,408.00
Special Accounting	6,132.57	1.57%	9,702.24	-	9,702.24	-	9,702.24
Information Technology	3,066.28	0.78%	4,851.11	-	4,851.11	-	4,851.11
Employee Resources	23,431.61	5.98%	37,070.77	-	37,070.77	-	37,070.77
Corporation Counsel	8,394.87	2.14%	13,281.39	-	13,281.39	-	13,281.39
County Administrator	72,654.23	18.55%	114,945.07	-	114,945.07	-	114,945.07
Finance Department	17,171.90	4.38%	27,167.38	-	27,167.38	9,271.97	36,439.35
Property & Liability Insurance	7,665.71	1.96%	12,127.79	-	12,127.79	4,139.10	16,266.89
Facilities & Capital Management	11,106.25	2.84%	17,571.02	-	17,571.02	5,996.82	23,567.84
County Treasurer	2,262.30	0.58%	3,579.15	-	3,579.15	1,221.53	4,800.68
Clerk of Courts	9,498.29	2.42%	15,027.09	-	15,027.09	5,128.60	20,155.69
Child Support	1,533.14	0.39%	2,425.56	-	2,425.56	827.82	3,253.37
Soc Svcs- Administration	7,665.71	1.96%	12,127.79	-	12,127.79	4,139.10	16,266.89
Soc Svcs- Income Maint	1,533.14	0.39%	2,425.56	-	2,425.56	827.82	3,253.37
Soc Svcs- Programs	1,533.14	0.39%	2,425.56	-	2,425.56	827.82	3,253.37
Health Department	5,777.67	1.48%	9,140.76	-	9,140.76	3,119.65	12,260.41
NCHCC	74,329.60	18.98%	117,595.64	-	117,595.64	40,134.27	157,729.92
ADRC	3,066.28	0.78%	4,851.11	-	4,851.11	1,655.64	6,506.75
County Clerk	3,795.44	0.97%	6,004.70	-	6,004.70	2,049.35	8,054.05
Judicial	10,086.73	2.58%	15,958.05	-	15,958.05	5,446.33	21,404.38
District Attorney	4,745.75	1.21%	7,508.17	-	7,508.17	2,562.47	10,070.64
Victim / Witness	1,533.14	0.39%	2,425.56	-	2,425.56	827.82	3,253.37
Sheriff	23,842.12	6.09%	37,720.23	-	37,720.23	12,873.55	50,593.78
Corrections	8,807.69	2.25%	13,934.50	-	13,934.50	4,755.71	18,690.21
Emergency Government	9,647.93	2.46%	15,263.83	-	15,263.83	5,209.40	20,473.23
Justice Alternatives 177	3,645.80	0.93%	5,767.96	-	5,767.96	1,968.55	7,736.51
Conservation, Planning & Zoning	10,826.17	2.76%	17,127.91	-	17,127.91	5,845.59	22,973.50
Parks, Recreation & Forestry	5,048.51	1.29%	7,987.17	-	7,987.17	2,725.94	10,713.11
Solid Waste	3,795.44	0.97%	6,004.70	-	6,004.70	2,049.35	8,054.05
Highway	9,647.93	2.46%	15,263.83	-	15,263.83	5,209.40	20,473.23
Central Wisconsin Airport	5,048.51	1.29%	7,987.17	-	7,987.17	2,725.94	10,713.11
UW Extension	12,279.19	3.13%	19,426.71	-	19,426.71	6,630.15	26,056.85
Library	5,777.67	1.48%	9,140.76	-	9,140.76	3,119.65	12,260.41
Veterans	2,888.83	0.74%	4,570.37	-	4,570.37	1,559.82	6,130.19
Register of Deeds	2,991.46	0.76%	4,732.74	-	4,732.74	1,615.24	6,347.98
Total	391,682.91	100.00%	619,675.12	-	619,675.12	144,464.41	764,139.54

Allocation Basis: Time/Effort by Benefiting Department During 2016

Allocation Source: Time/Effort Analysis using County Administrator's Department Personnel Activity Reports (PARs)



DEPARTMENT 7
FISCAL 2016

MARATHON COUNTY, WISCONSIN
COUNTY ADMINISTRATOR
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administrator

<u>Grantee Department</u>	Total	Department Oversight
Building Depreciation	12,127.79	12,127.79
Equipment Depreciation	4,408.00	4,408.00
Special Accounting	9,702.24	9,702.24
Information Technology	4,851.11	4,851.11
Employee Resources	37,070.77	37,070.77
Corporation Counsel	13,281.39	13,281.39
County Administrator	114,945.07	114,945.07
Finance Department	36,439.35	36,439.35
Property & Liability Insurance	16,266.89	16,266.89
Facilities & Capital Management	23,567.84	23,567.84
County Treasurer	4,800.68	4,800.68
Central Services-Communications	-	-
Clerk of Courts	20,155.69	20,155.69
Child Support	3,253.37	3,253.37
Soc Svcs- Administration	16,266.89	16,266.89
Soc Svcs- Income Maint	3,253.37	3,253.37
Soc Svcs- Programs	3,253.37	3,253.37
Special Education	-	-
Health Department	12,260.41	12,260.41
NCHCC	157,729.92	157,729.92
ADRC	6,506.75	6,506.75
Juvenile Detention	-	-
Shelter Home	-	-
County Clerk	8,054.05	8,054.05
Judicial	21,404.38	21,404.38
District Attorney	10,070.64	10,070.64
Victim / Witness	3,253.37	3,253.37
Sheriff	50,593.78	50,593.78
Corrections	18,690.21	18,690.21
Emergency Government	20,473.23	20,473.23
Justice Alternatives 177	7,736.51	7,736.51
Conservation, Planning & Zoning	22,973.50	22,973.50
Parks, Recreation & Forestry	10,713.11	10,713.11
Solid Waste	8,054.05	8,054.05
Highway	20,473.23	20,473.23
Central Wisconsin Airport	10,713.11	10,713.11
UW Extension	26,056.85	26,056.85
UW Dormitory	-	-
Library	12,260.41	12,260.41
Veterans	6,130.19	6,130.19
Register of Deeds	6,347.98	6,347.98
Other Departments / Programs	-	-
	764,139.54	764,139.54



**DEPARTMENT 8
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Finance Department manages 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 revenues. This department is also responsible for providing all the required input 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 2016.
- **Payroll:** Costs associated with the payroll function are allocated based on total number of payroll checks and direct deposits processed by department during 2016. The Highway Department performs some of its payroll processing on-line and accordingly has been weighted at a 25% reduction 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 and reports and information provided on the employee Personnel Activity Reports (PARs).

Amounts previously direct billed for various services provided by the Finance Department have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 8
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Department Specific
Expenditures:					
Salaries & Wages	424,201.55	23,611.24	298,935.15	99,082.88	2,572.28
Fringe Benefits	205,104.00	11,416.18	144,536.94	47,907.17	1,243.72
Accounting/Auditing Fees	91,790.00	91,790.00			
Telephone	1,068.00	1,068.00			
Computer Maintenance	3,603.00	3,603.00			
Paper, Stationery, Forms	231.75	231.75			
Printing / Duplicating	2,070.80	2,070.80			
Office Supplies	2,533.19	2,533.19			
Software Supplies	504.25	504.25			
Subscriptions	785.99	785.99			
Membership Dues	1,040.00	1,040.00			
Registration /Tuition Fees	6,353.51	6,353.51			
Personal Auto Mileage	598.44	598.44			
Commercial Travel	4,159.74	4,159.74			
Meals	579.00	579.00			
Meals - Nonovernight	10.00	10.00			
Lodging	5,005.60	5,005.60			
Meeting Expenses	449.93	449.93			
	-				
Total Expenditures	750,088.75	155,810.61	443,472.09	146,990.04	3,816.00
Departmental Cost Adjustments:					
Miscellaneous Revenue	(1,562.24)	(1,562.24)			
Transfer to Chapter 3 - Special Accounting	(91,790.00)	(91,790.00)			
Total Cost Adjustments	(93,352.24)	(93,352.24)	-	-	-
General & Administrative Allocation	0.00	(62,458.37)	46,608.72	15,448.59	401.06
Disallowed / Capitalized	-				
Incoming Costs					
1st Allocation					
Building Depreciation	8,161.02		6,090.05	2,018.56	52.40
Equipment Depreciation	1,376.76		1,027.39	340.53	8.84
Special Accounting	659.98		492.50	163.24	4.24
Information Technology	23,705.44		17,689.87	5,863.36	152.22
Employee Resources	3,902.62		2,912.28	965.28	25.06
Corporation Counsel	11,526.62		8,601.59	2,851.02	74.02
County Administrator	27,167.38		20,273.29	6,719.64	174.45
Total 1st Allocation	76,499.83	-	57,086.97	18,921.63	491.22

**DEPARTMENT 8
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Department Specific
General & Administrative Allocation	-	-			
Unallocated	-				
Total 1st Tier Allocation	733,236.34	0.00	547,167.78	181,360.27	4,708.28
2nd Allocation					
Building Depreciation	102.56		77.03	25.53	-
Equipment Depreciation	319.55		240.00	79.55	-
Special Accounting	87.28		65.55	21.73	-
Information Technology	601.26		451.58	149.68	-
Employee Resources	911.73		684.76	226.97	-
Corporation Counsel	550.94		413.79	137.15	-
County Administrator	9,271.97		6,963.80	2,308.17	-
Finance Department	3,253.20		2,443.34	809.85	-
Property & Liability Insurance	42,841.74		32,176.69	10,665.05	-
Facilities & Capital Management	24,229.45		18,197.75	6,031.70	-
County Treasurer	476.95		358.22	118.73	-
Central Services-Communications	2,716.15		2,039.99	676.16	-
Clerk of Courts	-		-	-	-
Total 2nd Allocation	85,362.77	-	64,112.50	21,250.26	-
General & Administrative Allocation	-	-			
Unallocated	-				
Total 2nd Tier Allocation	85,362.77	-	64,112.50	21,250.26	-
Total Incoming Costs	161,862.59	-	121,199.47	40,171.90	491.22
Total Allocated Cost	\$ 818,599.10	\$ 0.00	\$ 611,280.29	\$ 202,610.53	\$ 4,708.28

**DEPARTMENT 8
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Finance Department
Function: Accounting & Budgets**

Total 1st Tier Allocation \$ 547,167.78
Total 2nd Tier Allocation 64,112.50

Total Allocated Cost \$ 611,280.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	150	0.99%	5,415.00	-	5,415.00	-	5,415.00
Corporation Counsel	88	0.58%	3,176.80	-	3,176.80	-	3,176.80
County Administrator	29	0.19%	1,046.90	-	1,046.90	-	1,046.90
Finance Department	54	0.36%	1,949.40	-	1,949.40	-	1,949.40
Property & Liability Insurance	59	0.39%	2,129.90	-	2,129.90	254.96	2,384.86
Facilities & Capital Management	751	4.95%	27,111.10	-	27,111.10	3,245.38	30,356.49
County Treasurer	26	0.17%	938.60	-	938.60	112.36	1,050.96
Central Services-Communications	21	0.14%	758.10	-	758.10	90.75	848.85
Clerk of Courts	1,310	8.64%	47,291.01	-	47,291.01	5,661.05	52,952.06
Child Support	176	1.16%	6,353.60	-	6,353.60	760.57	7,114.17
Soc Svcs- Administration	171	1.13%	6,173.10	-	6,173.10	738.96	6,912.06
Soc Svcs- Income Maint	60	0.40%	2,166.00	-	2,166.00	259.28	2,425.29
Soc Svcs- Programs	1,180	7.79%	42,598.01	-	42,598.01	5,099.27	47,697.28
Health Department	219	1.44%	7,905.90	-	7,905.90	946.39	8,852.29
ADRC	2,614	17.25%	94,365.41	-	94,365.41	11,296.18	105,661.59
Juvenile Detention	34	0.22%	1,227.40	-	1,227.40	146.93	1,374.33
County Clerk	51	0.34%	1,841.10	-	1,841.10	220.39	2,061.49
District Attorney	179	1.18%	6,461.90	-	6,461.90	773.53	7,235.43
Victim / Witness	13	0.09%	469.30	-	469.30	56.18	525.48
Sheriff	578	3.81%	20,865.80	-	20,865.80	2,497.78	23,363.58
Corrections	220	1.45%	7,942.00	-	7,942.00	950.71	8,892.71
Emergency Government	11	0.07%	397.10	-	397.10	47.54	444.64
Justice Alternatives 177	38	0.25%	1,371.80	-	1,371.80	164.21	1,536.01
Conservation, Planning & Zoning	223	1.47%	8,050.30	-	8,050.30	963.68	9,013.98
Parks, Recreation & Forestry	2,547	16.80%	91,946.71	-	91,946.71	11,006.64	102,953.36
Solid Waste	410	2.71%	14,801.00	-	14,801.00	1,771.78	16,572.78
Highway	2,132	14.07%	76,965.21	-	76,965.21	9,213.26	86,178.47
Central Wisconsin Airport	449	2.96%	16,208.90	-	16,208.90	1,940.31	18,149.22
UW Extension	183	1.21%	6,606.30	-	6,606.30	790.82	7,397.12
UW Dormitory	39	0.26%	1,407.90	-	1,407.90	168.54	1,576.44
Library	972	6.41%	35,089.21	-	35,089.21	4,200.41	39,289.62
Veterans	24	0.16%	866.40	-	866.40	103.71	970.11
Register of Deeds	20	0.13%	722.00	-	722.00	86.43	808.43
Other Departments / Programs	126	0.83%	4,548.60	-	4,548.60	544.50	5,093.10
Total	15,157	100.00%	547,167.78	-	547,167.78	64,112.50	611,280.29

Allocation Basis: Number of Accounts Payable Checks Processed by Department During 2016

Allocation Source: County Financial Records & Reports

**DEPARTMENT 8
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS**

**Department: Finance Department
Function: Payroll**

Total 1st Tier Allocation \$ 181,360.27
Total 2nd Tier Allocation 21,250.26

Total Allocated Cost \$ 202,610.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Employee Resources	160	0.69%	1,249.15	-	1,249.15	-	1,249.15
Corporation Counsel	190	0.82%	1,483.36	-	1,483.36	-	1,483.36
County Administrator	81	0.35%	632.38	-	632.38	-	632.38
Finance Department	167	0.72%	1,303.80	-	1,303.80	-	1,303.80
Property & Liability Insurance	52	0.22%	405.97	-	405.97	48.83	454.80
Facilities & Capital Management	712	3.07%	5,558.70	-	5,558.70	668.53	6,227.23
County Treasurer	129	0.56%	1,007.12	-	1,007.12	121.12	1,128.25
Central Services-Communications	26	0.11%	202.99	-	202.99	24.41	227.40
Clerk of Courts	1,007	4.33%	7,861.81	-	7,861.81	945.52	8,807.33
Child Support	430	1.85%	3,357.08	-	3,357.08	403.75	3,760.83
Soc Svcs- Administration	257	1.11%	2,006.44	-	2,006.44	241.31	2,247.75
Soc Svcs- Income Maint	861	3.71%	6,721.96	-	6,721.96	808.43	7,530.40
Soc Svcs- Programs	1,252	5.39%	9,774.56	-	9,774.56	1,175.56	10,950.12
Health Department	1,152	4.96%	8,993.85	-	8,993.85	1,081.67	10,075.51
ADRC	2,189	9.42%	17,089.87	(17,155.00)	(65.13)	2,055.36	1,990.22
Juvenile Detention	263	1.13%	2,053.28	-	2,053.28	246.94	2,300.23
Shelter Home	321	1.38%	2,506.10	-	2,506.10	301.40	2,807.50
County Clerk	126	0.54%	983.70	-	983.70	118.31	1,102.01
District Attorney	284	1.22%	2,217.23	-	2,217.23	266.66	2,483.89
Victim / Witness	103	0.44%	804.14	-	804.14	96.71	900.85
Sheriff	3,401	14.64%	26,552.14	(200.00)	26,352.14	3,193.36	29,545.50
Corrections	1,427	6.14%	11,140.81	-	11,140.81	1,339.88	12,480.69
Emergency Government	112	0.48%	874.40	-	874.40	105.16	979.56
Justice Alternatives 177	26	0.11%	202.99	-	202.99	24.41	227.40
Conservation, Planning & Zoning	751	3.23%	5,863.18	-	5,863.18	705.15	6,568.32
Parks, Recreation & Forestry	2,289	9.85%	17,870.58	(6,150.00)	11,720.58	2,149.25	13,869.83
Solid Waste	239	1.03%	1,865.91	(2,275.00)	(409.09)	224.41	(184.68)
Highway	1,620	6.97%	12,647.60	-	12,647.60	1,521.10	14,168.69
Central Wisconsin Airport	556	2.39%	4,340.78	(5,595.00)	(1,254.22)	522.05	(732.17)
UW Extension	82	0.35%	640.19	-	640.19	76.99	717.18
Library	1,437	6.19%	11,218.89	-	11,218.89	1,349.27	12,568.15
Veterans	79	0.34%	616.77	-	616.77	74.18	690.94
Register of Deeds	189	0.81%	1,475.55	-	1,475.55	177.46	1,653.01
Other Departments / Programs	1,260	5.42%	9,837.02	-	9,837.02	1,183.07	11,020.09
Total	23,230	100.00%	181,360.27	(31,375.00)	149,985.27	21,250.26	171,235.53

Allocation Basis: Number of Payroll Disbursements Processed by Department During 2016 with Highway Reduced 25% for Less Effort

Allocation Source: County Financial Records & Reports



**DEPARTMENT 8
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS**

Department: Finance Department
Function: Department Specific

Total 1st Tier Allocation \$ 4,708.28
Total 2nd Tier Allocation -

Total Allocated Cost \$ 4,708.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Special Education	3,816.00	100.00%	4,708.28	(3,816.00)	892.28	-	892.28
Total	<u>3,816.00</u>	<u>100.00%</u>	<u>4,708.28</u>	<u>(3,816.00)</u>	<u>892.28</u>	<u>-</u>	<u>892.28</u>

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 8
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

<u>Grantee Department</u>	Total	Accounting & Budgets	Payroll	Department Specific
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	6,664.15	5,415.00	1,249.15	-
Corporation Counsel	4,660.16	3,176.80	1,483.36	-
County Administrator	1,679.28	1,046.90	632.38	-
Finance Department	3,253.20	1,949.40	1,303.80	-
Property & Liability Insurance	2,839.66	2,384.86	454.80	-
Facilities & Capital Management	36,583.71	30,356.49	6,227.23	-
County Treasurer	2,179.20	1,050.96	1,128.25	-
Central Services-Communications	1,076.25	848.85	227.40	-
Clerk of Courts	61,759.39	52,952.06	8,807.33	-
Child Support	10,875.00	7,114.17	3,760.83	-
Soc Svcs- Administration	9,159.81	6,912.06	2,247.75	-
Soc Svcs- Income Maint	9,955.68	2,425.29	7,530.40	-
Soc Svcs- Programs	58,647.40	47,697.28	10,950.12	-
Special Education	892.28	-	-	892.28
Health Department	18,927.80	8,852.29	10,075.51	-
NCHCC	-	-	-	-
ADRC	107,651.82	105,661.59	1,990.22	-
Juvenile Detention	3,674.55	1,374.33	2,300.23	-
Shelter Home	2,807.50	-	2,807.50	-
County Clerk	3,163.50	2,061.49	1,102.01	-
Judicial	-	-	-	-
District Attorney	9,719.33	7,235.43	2,483.89	-
Victim / Witness	1,426.33	525.48	900.85	-
Sheriff	52,909.08	23,363.58	29,545.50	-
Corrections	21,373.40	8,892.71	12,480.69	-
Emergency Government	1,424.20	444.64	979.56	-
Justice Alternatives 177	1,763.41	1,536.01	227.40	-
Conservation, Planning & Zoning	15,582.30	9,013.98	6,568.32	-
Parks, Recreation & Forestry	116,823.19	102,953.36	13,869.83	-
Solid Waste	16,388.10	16,572.78	(184.68)	-
Highway	100,347.16	86,178.47	14,168.69	-
Central Wisconsin Airport	17,417.05	18,149.22	(732.17)	-
UW Extension	8,114.30	7,397.12	717.18	-
UW Dormitory	1,576.44	1,576.44	-	-
Library	51,857.77	39,289.62	12,568.15	-
Veterans	1,661.06	970.11	690.94	-
Register of Deeds	2,461.44	808.43	1,653.01	-
Other Departments / Programs	16,113.19	5,093.10	11,020.09	-
	783,408.10	611,280.29	171,235.53	892.28

**DEPARTMENT 9
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
PROPERTY & LIABILITY INSURANCE
NATURE AND EXTENT OF SERVICES**

Marathon County protects its employees and assets through the purchase of property and other liability coverages. The premiums applicable to all departments have been identified by the County's Risk Manager however, only certain departments are direct billed for some or all of their respective premiums. Costs are allocated based on the premium analysis provided. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref: 2 CFR 200 Subpart E.

**DEPARTMENT 9
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
PROPERTY & LIABILITY INSURANCE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Expenditures:			
Salaries & Wages	41,547.29		41,547.29
Fringe Benefits	22,691.23		22,691.23
Office Machines R&M	732.00		732.00
Printing / Duplicating	659.77		659.77
Office Equipment	369.99		369.99
Books/Directories	39.98		39.98
Membership Dues	100.00		100.00
Personal Auto Mileage	28.08		28.08
Lodging	129.00		129.00
Meeting Expenses	97.82		97.82
Insurance Contractors Equipment	10,867.00		10,867.00
Auto Liability	95,130.00		95,130.00
Auto Comp	28,398.00		28,398.00
General Liability Insurance	101,340.00		101,340.00
Gen/Auto Liab Self Ins Retention	196,807.01		196,807.01
Buildings & Contents	113,550.00		113,550.00
Other Insurance	15,239.00		15,239.00
Insurance Retention/Deductible	79,555.52		79,555.52
Loss / Loss Adjustment	399,230.00		399,230.00
Officials Bonds	2,329.00		2,329.00
Total Expenditures	1,108,840.69	-	1,108,840.69
Cost Adjustments:			
Insurance Recoveries & Public Charges	(228,743.74)		(228,743.74)
Interest & Dividends on Investments	(185,329.28)		(185,329.28)
Total Cost Adjustments	(414,073.02)	-	(414,073.02)
Disallowed / Capitalized	-		
General & Administrative Allocation	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	1,785.22		1,785.22
Equipment Depreciation	-		-
Special Accounting	299.64		299.64
Information Technology	-		-
Employee Resources	1,300.87		1,300.87

DEPARTMENT 9
FISCAL 2016

MARATHON COUNTY, WISCONSIN
PROPERTY & LIABILITY INSURANCE
DEPARTMENTAL COSTS BY FUNCTION

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casulty Insurance
Corporation Counsel	17,289.92		17,289.92
County Administrator	12,127.79		12,127.79
Finance Department	2,535.87		2,535.87
Total 1st Allocation	35,339.33	-	35,339.33
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 1st Tier Allocation	730,107.00	-	730,107.00
2nd Allocation			
Building Depreciation	22.44		22.44
Equipment Depreciation	-		-
Special Accounting	37.99		37.99
Information Technology	-		-
Employee Resources	303.91		303.91
Corporation Counsel	826.40		826.40
County Administrator	4,139.10		4,139.10
Finance Department	303.79		303.79
Property & Liability Insurance	-		-
Facilities & Capital Management	5,300.19		5,300.19
County Treasurer	347.50		347.50
Central Services-Communications	689.16		689.16
Clerk of Courts	-		-
Total 2nd Allocation	11,970.48	-	11,970.48
General & Administrative Allocation	-	-	-
Unallocated	-		
Total 2nd Tier Allocation	11,970.48	-	11,970.48
Total Incoming Costs	47,309.81	-	47,309.81
Total Allocated Cost	\$ 742,077.48	\$ -	\$ 742,077.48

**DEPARTMENT 9
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
PROPERTY & LIABILITY INSURANCE
FUNCTIONAL COST ALLOCATIONS**

**Department: Property & Liability Insurance
Function: Property & Casualty Insurance**

Total 1st Tier Allocation \$ 730,107.00
Total 2nd Tier Allocation 11,970.48

Total Allocated Cost \$ 742,077.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Information Technology	20,255.00	2.56%	18,718.25	(2,754.00)	15,964.25	-	15,964.25
Employee Resources	2,650.00	0.34%	2,448.94	-	2,448.94	-	2,448.94
Corporation Counsel	2,935.00	0.37%	2,712.32	-	2,712.32	-	2,712.32
County Administrator	2,446.00	0.31%	2,260.42	-	2,260.42	-	2,260.42
Finance Department	46,359.00	5.87%	42,841.74	-	42,841.74	-	42,841.74
Facilities & Capital Management	32,825.00	4.15%	30,334.56	(3,370.00)	26,964.56	549.24	27,513.81
County Treasurer	4,370.00	0.55%	4,038.45	-	4,038.45	73.12	4,111.57
Clerk of Courts	13,397.00	1.70%	12,380.57	-	12,380.57	224.17	12,604.73
Soc Svcs- Administration	75,428.00	9.55%	69,705.27	-	69,705.27	1,262.10	70,967.37
Special Education	21,777.00	2.76%	20,124.78	(21,777.00)	(1,652.22)	364.38	(1,287.84)
Health Department	18,507.00	2.34%	17,102.87	-	17,102.87	309.67	17,412.54
NCHCC	30,876.00	3.91%	28,533.44	(30,876.00)	(2,342.56)	516.63	(1,825.93)
ADRC	29,805.00	3.77%	27,543.69	(29,805.00)	(2,261.31)	498.71	(1,762.60)
Juvenile Detention	1,506.00	0.19%	1,391.74	-	1,391.74	25.20	1,416.94
County Clerk	4,820.00	0.61%	4,454.31	-	4,454.31	80.65	4,534.96
District Attorney	5,246.00	0.66%	4,847.99	-	4,847.99	87.78	4,935.76
Sheriff	134,997.00	17.09%	124,754.77	(56,046.00)	68,708.77	2,258.84	70,967.60
Emergency Government	8,528.00	1.08%	7,880.98	(4,277.00)	3,603.98	142.69	3,746.67
Conservation, Planning & Zoning	15,579.00	1.97%	14,397.02	(3,621.00)	10,776.02	260.68	11,036.70
Parks, Recreation & Forestry	59,911.00	7.58%	55,365.55	(61,868.00)	(6,502.45)	1,002.46	(5,499.99)
Solid Waste	20,987.00	2.66%	19,394.71	(21,087.00)	(1,692.29)	351.17	(1,341.12)
Highway	120,565.00	15.26%	111,417.72	(120,614.00)	(9,196.28)	2,017.35	(7,178.92)
Central Wisconsin Airport	44,840.00	5.68%	41,437.99	(44,840.00)	(3,402.01)	750.29	(2,651.73)
UW Extension	1,460.00	0.18%	1,349.23	-	1,349.23	24.43	1,373.66
UW Dormitory	31,333.00	3.97%	28,955.76	-	28,955.76	524.28	29,480.04
Library	22,253.00	2.82%	20,564.66	(22,253.00)	(1,688.34)	372.35	(1,315.99)
Veterans	829.00	0.10%	766.10	-	766.10	13.87	779.97
Register of Deeds	3,702.00	0.47%	3,421.13	-	3,421.13	61.94	3,483.07
Other Departments / Programs	11,862.00	1.50%	10,962.03	(903.00)	10,059.03	198.48	10,257.51
Total	790,048.00	100.00%	730,107.00	(424,091.00)	306,016.00	11,970.48	317,986.48

Allocation Basis: Auto, General, and Property Liability Insurance Charges by Department During 2016

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



DEPARTMENT 9
FISCAL 2016

MARATHON COUNTY, WISCONSIN
PROPERTY & LIABILITY INSURANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Property & Liability Insurance

<u>Grantee Department</u>	Total	Property & Casulty Insurance
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	15,964.25	15,964.25
Employee Resources	2,448.94	2,448.94
Corporation Counsel	2,712.32	2,712.32
County Administrator	2,260.42	2,260.42
Finance Department	42,841.74	42,841.74
Property & Liability Insurance	-	-
Facilities & Capital Management	27,513.81	27,513.81
County Treasurer	4,111.57	4,111.57
Central Services-Communications	-	-
Clerk of Courts	12,604.73	12,604.73
Child Support	-	-
Soc Svcs- Administration	70,967.37	70,967.37
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	(1,287.84)	(1,287.84)
Health Department	17,412.54	17,412.54
NCHCC	(1,825.93)	(1,825.93)
ADRC	(1,762.60)	(1,762.60)
Juvenile Detention	1,416.94	1,416.94
Shelter Home	-	-
County Clerk	4,534.96	4,534.96
Judicial	-	-
District Attorney	4,935.76	4,935.76
Victim / Witness	-	-
Sheriff	70,967.60	70,967.60
Corrections	-	-
Emergency Government	3,746.67	3,746.67
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	11,036.70	11,036.70
Parks, Recreation & Forestry	(5,499.99)	(5,499.99)
Solid Waste	(1,341.12)	(1,341.12)
Highway	(7,178.92)	(7,178.92)
Central Wisconsin Airport	(2,651.73)	(2,651.73)
UW Extension	1,373.66	1,373.66
UW Dormitory	29,480.04	29,480.04
Library	(1,315.99)	(1,315.99)
Veterans	779.97	779.97
Register of Deeds	3,483.07	3,483.07
Other Departments / Programs	10,257.51	10,257.51
	<hr/>	<hr/>
	317,986.48	317,986.48



**DEPARTMENT 10
FISCAL 2016**

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

The Marathon County Facilities 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 2016 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.

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

Ref.: 2 CFR 200 Subpart E

**DEPARTMENT 10
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg
Expenditures:				
Salaries & Wages	1,037,643.71	295,728.46	254,222.71	95,463.22
Fringe Benefits	495,543.52	141,229.90	121,408.16	45,590.00
Courier Services	17,010.00	17,010.00	-	-
Pest Extermination	3,840.00	-	720.00	360.00
Water/Sewer	93,087.03	-	3,285.84	2,897.48
Electric	379,226.88	-	237,721.42	28,397.68
Natural/Propane Gas	100,138.15	-	63,692.89	6,279.27
Telephone	4,631.87	4,631.87	-	-
Other Utility Service	17,296.36	-	-	-
Motor Vehicle Repair	1,165.88	-	-	-
Grounds & Ground Improvement	179.18	-	-	-
Building Service Equipment Repair	30,793.19	-	8,905.28	11,050.61
Building Repairs	31,973.77	-	2,246.49	1,795.30
Sundry Repair /Maint Services	16,654.01	2,000.00	-	-
Fire Protection	3,701.05	-	-	-
Refuse Collection	30,752.15	-	16,427.10	5,102.55
Sundry/Contractual Services	60,138.70	15,220.00	6,928.59	2,293.24
Paper, Stationery, Forms	165.45	165.45	-	-
Printing / Duplicating	1,532.28	1,532.28	-	-
Office Supplies	408.17	408.17	-	-
Registration /Tuition Fees	1,157.90	1,157.90	-	-
Personal Auto Mileage	251.31	251.31	-	-
Meals	48.00	48.00	-	-
Meeting Expenses	226.53	226.53	-	-
Lab/Medical/Chemical Supplies	1,715.90	-	-	-
Household/Janitorial Supplies	38,086.12	-	10,086.12	7,500.00
Clothing/Uniforms	3,721.47	3,254.32	-	-
Other Operating Supplies	420.01	-	420.01	-
Gasoline	3,310.17	-	-	-
Motor Oil	250.61	-	-	-
Motor Vehicle Parts & Supplies	353.53	-	-	-
Tires & Tubes	130.23	-	-	-
Machinery & Equipment Parts	13,623.26	-	-	-
Painting Supplies	2,704.51	-	1,266.41	352.59
Plumbing / Electrical Supplies	9,265.40	-	1,725.48	296.00
Consumable Tools/Supplies	1,538.67	-	-	-
Shop Supplies	1,501.61	-	-	-
Shop Equipment-Tools-Supplies	5,300.23	-	-	-
Sign Parts/Supplies	500.00	-	-	-
Freight	3,566.51	-	-	-
Small Hardware/Wire/Nails	571.57	-	-	-
Lumber	13.67	-	-	-

**DEPARTMENT 10
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg
Electrical Fixtures	4,040.05	-	-	-
Insurance Contractors Equipment	35.00	35.00	-	-
Auto Liability Insurance	3,335.00	3,335.00	-	-
Fees & Permits	1,747.00	-	-	-
Building Maintenance-Small Cap Replacement	48,073.70	48,073.70	-	-
Total Expenditures	2,471,369.31	534,307.89	729,056.50	207,377.95
Disallowed / Capitalized	-			
Cost Adjustments:				
Miscellaneous Revenue	(2,430.00)	(2,430.00)	-	-
Focus on Energy Rebate	(940.00)	(940.00)	-	-
Sale of Recyclable Materials	(311.32)	(311.32)	-	-
Interest & Dividends on Investments	(2,553.29)	-	-	-
Charges for Service	(26.24)	(26.24)	-	-
Total Cost Adjustments	(6,260.85)	(3,707.56)	-	-
General & Administrative Allocation	-	(530,600.33)	181,814.10	68,273.05
Incoming Costs				
1st Allocation				
Building Depreciation	33,002.84	-	11,308.66	4,246.52
Equipment Depreciation	10,112.75	-	3,465.21	1,301.22
Special Accounting	3,265.84	-	1,119.06	420.22
Information Technology	12,212.84	-	4,184.82	1,571.44
Employee Resources	18,212.23	-	6,240.55	2,343.39
Corporation Counsel	11,526.62	-	3,949.68	1,483.15
County Administrator	17,571.02	-	6,020.84	2,260.89
Finance Department	32,669.80	-	11,194.55	4,203.67
Property & Liability Insurance	26,964.56	-	9,239.61	3,469.57
Total 1st Allocation	165,538.51	-	56,722.98	21,300.06
General & Administrative Allocation				
Unallocated	-			
Total 1st Tier Allocation	2,630,646.97	0.00	967,593.59	296,951.05

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg
2nd Allocation				
Building Depreciation	414.75		142.12	53.37
Equipment Depreciation	2,347.20		804.28	302.02
Special Accounting	414.54		142.05	53.34
Information Technology	309.76		106.14	39.86
Employee Resources	4,254.72		1,457.91	547.46
Corporation Counsel	550.94		188.78	70.89
County Administrator	5,996.82		2,054.85	771.62
Finance Department	3,913.91		1,341.13	503.61
Property & Liability Insurance	549.24		188.20	70.67
Facilities & Capital Management	55,448.20		18,999.73	7,134.59
County Treasurer	1,999.64		685.19	257.30
Central Services-Communications	10,622.29		3,639.81	1,366.78
Clerk of Courts	-		-	-
Total 2nd Allocation	86,822.03	-	29,750.21	11,171.51
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	86,822.03	-	29,750.21	11,171.51
Total Incoming Costs	252,360.54	-	86,473.19	32,471.57
Total Allocated Cost	\$ 2,717,469.00	\$ 0.00	\$ 997,343.79	\$ 308,122.56

**DEPARTMENT 10
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Facilities & Capital Management

Functions:	212 River Drive Bldg	210 River Drive Bldg	USDA Bldg	Shelter Home	West Street Property
Expenditures:					
Salaries & Wages	45,656.32	38,392.82	29,054.02	60,183.34	-
Fringe Benefits	21,803.91	18,335.11	13,875.22	28,741.52	-
Courier Services	-	-	-	-	-
Pest Extermination	360.00	360.00	360.00	360.00	360.00
Water/Sewer	1,662.68	389.11	664.96	4,639.72	267.17
Electric	14,277.70	10,206.61	5,236.33	24,617.31	4,809.44
Natural/Propane Gas	2,256.28	1,398.66	1,708.32	9,692.92	1,885.73
Telephone	-	-	-	-	-
Other Utility Service	-	-	-	-	17,296.36
Motor Vehicle Repair	-	-	-	-	1,165.88
Grounds & Ground Improvement	-	-	-	-	179.18
Building Service Equipment Repair	548.65	335.62	300.00	1,270.60	113.48
Building Repairs	650.45	188.59	163.68	280.91	17.91
Sundry Repair /Maint Services	-	-	-	-	-
Fire Protection	-	-	-	-	3,201.05
Refuse Collection	3,096.66	-	-	1,700.92	587.90
Sundry/Contractual Services	413.87	1,814.38	87.20	1,078.71	565.95
Paper, Stationery, Forms	-	-	-	-	-
Printing / Duplicating	-	-	-	-	-
Office Supplies	-	-	-	-	-
Registration /Tuition Fees	-	-	-	-	-
Personal Auto Mileage	-	-	-	-	-
Meals	-	-	-	-	-
Meeting Expenses	-	-	-	-	-
Lab/Medical/Chemical Supplies	-	-	-	-	-
Household/Janitorial Supplies	3,200.00	1,500.00	1,500.00	1,500.00	300.00
Clothing/Uniforms	-	-	-	-	-
Other Operating Supplies	-	-	-	-	-
Gasoline	-	-	-	-	3,310.17
Motor Oil	-	-	-	-	250.61
Motor Vehicle Parts & Supplies	-	-	-	-	353.53
Tires & Tubes	-	-	-	-	130.23
Machinery & Equipment Parts	-	-	-	-	2,573.11
Painting Supplies	319.38	69.51	-	24.02	-
Plumbing / Electrical Supples	234.01	68.77	331.28	517.95	121.36
Consumable Tools/Supplies	-	-	-	-	1,538.67
Shop Supplies	-	-	-	-	1,367.70
Shop Equipment-Tools-Supplies	-	-	-	-	3,300.23
Sign Parts/Supplies	-	-	-	-	500.00
Freight	-	-	-	-	3,566.51
Small Hardware/Wire/Nails	-	-	-	-	490.60
Lumber	-	-	-	-	13.67

**DEPARTMENT 10
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Facilities & Capital Management

Functions:	212 River Drive Bldg	210 River Drive Bldg	USDA Bldg	Shelter Home	West Street Property
Electrical Fixtures	-	-	-	-	1,540.05
Insurance Contractors Equipment	-	-	-	-	-
Auto Liability Insurance	-	-	-	-	-
Fees & Permits	-	-	-	-	1,747.00
Building Maintenance-Small Cap Replacement	-	-	-	-	-
Total Expenditures	94,479.92	73,059.18	53,281.01	134,607.92	51,553.49
Disallowed / Capitalized					
Cost Adjustments:					
Miscellaneous Revenue	-	-	-	-	-
Focus on Energy Rebate	-	-	-	-	-
Sale of Recyclable Materials	-	-	-	-	-
Interest & Dividends on Investments	-	-	-	-	-
Charges for Service	-	-	-	-	-
Total Cost Adjustments	-	-	-	-	-
General & Administrative Allocation	32,652.33	27,457.64	20,778.75	43,041.71	-
Incoming Costs					
1st Allocation					
Building Depreciation	2,030.94	1,707.84	1,292.42	2,677.15	-
Equipment Depreciation	622.32	523.32	396.02	820.33	-
Special Accounting	200.97	169.00	127.89	264.92	-
Information Technology	751.56	631.99	478.27	990.69	-
Employee Resources	1,120.75	942.45	713.21	1,477.36	-
Corporation Counsel	709.33	596.48	451.39	935.03	-
County Administrator	1,081.29	909.27	688.10	1,425.34	-
Finance Department	2,010.45	1,690.61	1,279.38	2,650.14	-
Property & Liability Insurance	1,659.36	1,395.37	1,055.95	2,187.34	-
Total 1st Allocation	10,186.99	8,566.33	6,482.63	13,428.30	-
General & Administrative Allocation					
Unallocated					
Total 1st Tier Allocation	137,319.23	109,083.15	80,542.39	191,077.92	51,553.49

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	212 River Drive Bldg	210 River Drive Bldg	USDA Bldg	Shelter Home	West Street Property
2nd Allocation					
Building Depreciation	25.52	21.46	16.24	33.64	-
Equipment Depreciation	144.44	121.46	91.92	190.40	-
Special Accounting	25.51	21.45	16.23	33.63	-
Information Technology	19.06	16.03	12.13	25.13	-
Employee Resources	261.83	220.17	166.62	345.14	-
Corporation Counsel	33.90	28.51	21.58	44.69	-
County Administrator	369.04	310.32	234.84	486.46	-
Finance Department	240.86	202.54	153.27	317.49	-
Property & Liability Insurance	33.80	28.42	21.51	44.55	-
Facilities & Capital Management	3,412.20	2,869.35	2,171.40	4,497.90	-
County Treasurer	123.05	103.48	78.31	162.21	-
Central Services-Communications	653.68	549.69	415.98	861.67	-
Clerk of Courts	-	-	-	-	-
Total 2nd Allocation	5,342.89	4,492.89	3,400.02	7,042.91	-
General & Administrative Allocation					
Unallocated					
Total 2nd Tier Allocation	5,342.89	4,492.89	3,400.02	7,042.91	-
Total Incoming Costs	15,529.88	13,059.22	9,882.65	20,471.20	-
Total Allocated Cost	\$ 142,662.13	\$ 113,576.03	\$ 83,942.42	\$ 198,120.83	\$ 51,553.49

**DEPARTMENT 10
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Facilities & Capital Management

Functions:	Public Safety Bldg	University Center	Highway	Library
Expenditures:				
Salaries & Wages	57,070.40	-	9,338.79	152,533.63
Fringe Benefits	27,254.89	-	4,459.89	72,844.90
Courier Services	-	-	-	-
Pest Extermination	600.00	-	-	360.00
Water/Sewer	48,464.19	-	-	30,815.88
Electric	6,844.63	-	-	47,115.76
Natural/Propane Gas	5,747.25	-	-	7,476.83
Telephone	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicle Repair	-	-	-	-
Grounds & Ground Improvement	-	-	-	-
Building Service Equipment Repair	4,502.83	-	-	3,766.12
Building Repairs	209.06	25,406.38	-	1,015.00
Sundry Repair /Maint Services	-	14,654.01	-	-
Fire Protection	-	-	-	500.00
Refuse Collection	745.34	-	-	3,091.68
Sundry/Contractural Services	12,874.64	16,531.32	-	2,330.80
Paper, Stationery, Forms	-	-	-	-
Printing / Duplicating	-	-	-	-
Office Supplies	-	-	-	-
Registration /Tuition Fees	-	-	-	-
Personal Auto Mileage	-	-	-	-
Meals	-	-	-	-
Meeting Expenses	-	-	-	-
Lab/Medical/Chemical Supplies	-	1,715.90	-	-
Household/Janitorial Supplies	4,500.00	-	-	8,000.00
Clothing/Uniforms	-	-	-	467.15
Other Operating Supplies	-	-	-	-
Gasoline	-	-	-	-
Motor Oil	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Machinery & Equipment Parts	-	11,050.15	-	-
Painting Supplies	500.00	-	-	172.60
Plumbing / Electrical Supplies	4,331.99	1,094.52	-	544.04
Consumable Tools/Supplies	-	-	-	-
Shop Supplies	-	-	-	133.91
Shop Equipment-Tools-Supplies	-	-	-	2,000.00
Sign Parts/Supplies	-	-	-	-
Freight	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	80.97
Lumber	-	-	-	-

**DEPARTMENT 10
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Facilities & Capital Management

Functions:	Public Safety Bldg	University Center	Highway	Library
Electrical Fixtures	-	-	-	2,500.00
Insurance Contractors Equipment	-	-	-	-
Auto Liability Insurance	-	-	-	-
Fees & Permits	-	-	-	-
Building Maintenance-Small Cap Replacement	-	-	-	-
Total Expenditures	173,645.23	70,452.28	13,798.69	335,749.26
Disallowed / Capitalized				
Cost Adjustments:				
Miscellaneous Revenue	-	-	-	-
Focus on Energy Rebate	-	-	-	-
Sale of Recyclable Materials	-	-	-	-
Interest & Dividends on Investments	-	(2,553.29)	-	-
Charges for Service	-	-	-	-
Total Cost Adjustments	-	(2,553.29)	-	-
General & Administrative Allocation	40,815.41	-	6,678.89	109,088.46
Incoming Costs				
1st Allocation				
Building Depreciation	2,538.68	-	415.42	6,785.20
Equipment Depreciation	777.90	-	127.29	2,079.12
Special Accounting	251.22	-	41.11	671.44
Information Technology	939.45	-	153.73	2,510.89
Employee Resources	1,400.94	-	229.24	3,744.33
Corporation Counsel	886.66	-	145.09	2,369.81
County Administrator	1,351.62	-	221.17	3,612.50
Finance Department	2,513.06	-	411.23	6,716.73
Property & Liability Insurance	2,074.20	-	339.41	5,543.76
Total 1st Allocation	12,733.73	-	2,083.70	34,033.79
General & Administrative Allocation				
Unallocated				
Total 1st Tier Allocation	227,194.37	67,898.99	22,561.27	478,871.51

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities & Capital Management

Functions:	Public Safety Bldg	University Center	Highway	Library
2nd Allocation				
Building Depreciation	31.90	-	5.22	85.27
Equipment Depreciation	180.55	-	29.55	482.57
Special Accounting	31.89	-	5.22	85.23
Information Technology	23.83	-	3.90	63.69
Employee Resources	327.29	-	53.56	874.75
Corporation Counsel	42.38	-	6.93	113.27
County Administrator	461.29	-	75.48	1,232.91
Finance Department	301.07	-	49.27	804.68
Property & Liability Insurance	42.25	-	6.91	112.92
Facilities & Capital Management	4,265.25	-	697.95	11,399.84
County Treasurer	153.82	-	25.17	411.12
Central Services-Communications	817.10	-	133.71	2,183.88
Clerk of Courts	-	-	-	-
Total 2nd Allocation	6,678.62	-	1,092.86	17,850.12
General & Administrative Allocation				
Unallocated				
Total 2nd Tier Allocation	6,678.62	-	1,092.86	17,850.12
Total Incoming Costs	19,412.35	-	3,176.57	51,883.91
Total Allocated Cost	\$ 233,872.99	\$ 67,898.99	\$ 23,654.14	\$ 496,721.64

**DEPARTMENT 10
FISCAL 2016**

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

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

Total 1st Tier Allocation \$ 967,593.59
Total 2nd Tier Allocation 29,750.21

Total Allocated Cost \$ 997,343.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Employee Resources	3,269	4.74%	45,836.85	-	45,836.85	-	45,836.85
County Administrator	1,176	1.70%	16,489.49	-	16,489.49	-	16,489.49
Finance Department	1,728	2.50%	24,229.45	-	24,229.45	-	24,229.45
Property & Liability Insurance	378	0.55%	5,300.19	-	5,300.19	-	5,300.19
Facilities & Capital Management	2,077	3.01%	29,123.01	-	29,123.01	-	29,123.01
County Treasurer	1,014	1.47%	14,217.98	-	14,217.98	499.62	14,717.60
Central Services-Communications	2,045	2.96%	28,674.32	-	28,674.32	1,007.62	29,681.94
Clerk of Courts	9,529	13.81%	133,612.52	-	133,612.52	4,695.17	138,307.69
County Clerk	2,400	3.48%	33,652.02	-	33,652.02	1,182.54	34,834.55
Judicial	18,230	26.42%	255,615.10	-	255,615.10	8,982.37	264,597.46
District Attorney	4,920	7.13%	68,986.63	-	68,986.63	2,424.20	71,410.83
Victim / Witness	1,613	2.34%	22,616.96	-	22,616.96	794.76	23,411.72
Emergency Government	469	0.68%	6,576.16	-	6,576.16	231.09	6,807.25
Register of Deeds	4,376	6.34%	61,358.84	-	61,358.84	2,156.16	63,515.00
Other Departments / Programs	15,783	22.87%	221,304.06	(146,236.97)	75,067.09	7,776.67	82,843.76
Total	69,007	100.00%	967,593.59	(146,236.97)	821,356.62	29,750.21	851,106.82

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 296,951.05
Total 2nd Tier Allocation 11,171.51
Total Allocated Cost \$ 308,122.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	1,893	6.72%	19,942.12	-	19,942.12	750.24	20,692.35
Soc Svcs- Administration	21,594	76.61%	227,485.49	(293,694.96)	(66,209.47)	8,558.16	(57,651.30)
Juvenile Detention	1,174	4.16%	12,367.69	-	12,367.69	465.28	12,832.97
Other Departments / Programs	3,527	12.51%	37,155.75	(59,088.00)	(21,932.25)	1,397.83	(20,534.42)
Total	28,188	100.00%	296,951.05	(352,782.96)	(55,831.91)	11,171.51	(44,660.40)

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 137,319.23
Total 2nd Tier Allocation 5,342.89
Total Allocated Cost \$ 142,662.13

	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	25.33%	34,779.36	-	34,779.36	1,353.22	36,132.58
UW Extension	7,448	44.33%	60,878.19	-	60,878.19	2,368.68	63,246.88
Veterans	783	4.66%	6,400.06	-	6,400.06	249.02	6,649.07
Other Departments / Programs	4,314	25.68%	35,261.62	(73,747.36)	(38,485.74)	1,371.98	(37,113.76)
Total	16,800	100.00%	137,319.23	(73,747.36)	63,571.87	5,342.89	68,914.77

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 109,083.15
Total 2nd Tier Allocation 4,492.89

Total Allocated Cost \$ 113,576.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Conservation, Planning & Zoning	8,970	100.00%	109,083.15		109,083.15	4,492.89	113,576.03
Total	<u>8,970</u>	<u>100.00%</u>	<u>109,083.15</u>	-	<u>109,083.15</u>	<u>4,492.89</u>	<u>113,576.03</u>

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: USDA Bldg

Total 1st Tier Allocation \$ 80,542.39
Total 2nd Tier Allocation 3,400.02
Total Allocated Cost \$ 83,942.42

	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	100.00%	80,542.39		80,542.39	3,400.02	83,942.42
Total	<u>4,752</u>	<u>100.00%</u>	<u>80,542.39</u>	-	<u>80,542.39</u>	<u>3,400.02</u>	<u>83,942.42</u>

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Shelter Home

Total 1st Tier Allocation \$ 191,077.92
Total 2nd Tier Allocation 7,042.91
Total Allocated Cost \$ 198,120.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Shelter Home	100.00	100.00%	191,077.92		191,077.92	7,042.91	198,120.83
Total	<u>100.00</u>	<u>100.00%</u>	<u>191,077.92</u>	-	<u>191,077.92</u>	<u>7,042.91</u>	<u>198,120.83</u>

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

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: West Street Property

Total 1st Tier Allocation \$ 51,553.49
Total 2nd Tier Allocation -
Total Allocated Cost \$ 51,553.49

	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	51.06%	26,325.19		26,325.19	-	26,325.19
Sheriff	9,200	48.94%	25,228.30		25,228.30	-	25,228.30
Total	18,800	100.00%	51,553.49	-	51,553.49	-	51,553.49

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Public Safety Bldg

Total 1st Tier Allocation \$ 227,194.37
Total 2nd Tier Allocation 6,678.62
Total Allocated Cost \$ 233,872.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Corporation Counsel	3,016	2.31%	5,257.56		5,257.56	-	5,257.56
Sheriff	14,284	10.96%	24,900.21		24,900.21	749.31	25,649.52
Corrections	109,320	83.88%	190,569.24		190,569.24	5,734.69	196,303.93
Other Departments / Programs	3,710	2.85%	6,467.36		6,467.36	194.62	6,661.98
Total	130,330	100.00%	227,194.37	-	227,194.37	6,678.62	233,872.99

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: University Center

Total 1st Tier Allocation \$ 67,898.99
Total 2nd Tier Allocation -
Total Allocated Cost \$ 67,898.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Other Departments / Programs	100.00	100.00%	67,898.99		67,898.99	-	67,898.99
Total	<u>100.00</u>	<u>100.00%</u>	<u>67,898.99</u>	<u>-</u>	<u>67,898.99</u>	<u>-</u>	<u>67,898.99</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Highway

Total 1st Tier Allocation \$ 22,561.27
Total 2nd Tier Allocation 1,092.86
Total Allocated Cost \$ 23,654.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Highway	100.00	100.00%	22,561.27	(16,172.00)	6,389.27	1,092.86	7,482.14
Total	<u>100.00</u>	<u>100.00%</u>	<u>22,561.27</u>	<u>(16,172.00)</u>	<u>6,389.27</u>	<u>1,092.86</u>	<u>7,482.14</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management
Function: Library

Total 1st Tier Allocation \$ 478,871.51
Total 2nd Tier Allocation 17,850.12
Total Allocated Cost \$ 496,721.64

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Library	100.00	100.00%	478,871.51	(429.48)	478,442.03	17,850.12	496,292.16
Total	<u>100.00</u>	<u>100.00%</u>	<u>478,871.51</u>	<u>(429.48)</u>	<u>478,442.03</u>	<u>17,850.12</u>	<u>496,292.16</u>

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

**DEPARTMENT 10
FISCAL 2016**

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

Department: Facilities & Capital Management

<u>Grantee Department</u>	Total	Courthouse / Annex	Health & Social Services Bldg	212 River Drive Bldg	210 River Drive Bldg
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	45,836.85	45,836.85	-	-	-
Corporation Counsel	5,257.56	-	-	-	-
County Administrator	16,489.49	16,489.49	-	-	-
Finance Department	24,229.45	24,229.45	-	-	-
Property & Liability Insurance	5,300.19	5,300.19	-	-	-
Facilities & Capital Management	55,448.20	29,123.01	-	-	-
County Treasurer	14,717.60	14,717.60	-	-	-
Central Services-Communications	29,681.94	29,681.94	-	-	-
Clerk of Courts	138,307.69	138,307.69	-	-	-
Child Support	20,692.35	-	20,692.35	-	-
Soc Svcs- Administration	(57,651.30)	-	(57,651.30)	-	-
Soc Svcs- Income Maint	-	-	-	-	-
Soc Svcs- Programs	-	-	-	-	-
Special Education	-	-	-	-	-
Health Department	-	-	-	-	-
NCHCC	-	-	-	-	-
ADRC	-	-	-	-	-
Juvenile Detention	12,832.97	-	12,832.97	-	-
Shelter Home	198,120.83	-	-	-	-
County Clerk	34,834.55	34,834.55	-	-	-
Judicial	264,597.46	264,597.46	-	-	-
District Attorney	71,410.83	71,410.83	-	-	-
Victim / Witness	23,411.72	23,411.72	-	-	-
Sheriff	50,877.82	-	-	-	-
Corrections	196,303.93	-	-	-	-
Emergency Government	6,807.25	6,807.25	-	-	-
Justice Alternatives 177	-	-	-	-	-
Conservation, Planning & Zoning	113,576.03	-	-	-	113,576.03
Parks, Recreation & Forestry	36,132.58	-	-	36,132.58	-
Solid Waste	-	-	-	-	-
Highway	7,482.14	-	-	-	-
Central Wisconsin Airport	-	-	-	-	-
UW Extension	63,246.88	-	-	63,246.88	-
UW Dormitory	-	-	-	-	-
Library	496,292.16	-	-	-	-
Veterans	6,649.07	-	-	6,649.07	-
Register of Deeds	63,515.00	63,515.00	-	-	-
Other Departments / Programs	183,698.96	82,843.76	(20,534.42)	(37,113.76)	-
	2,128,100.23	851,106.82	(44,660.40)	68,914.77	113,576.03



**DEPARTMENT 10
FISCAL 2016**

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

Department: Facilities & Capital Management

<u>Grantee Department</u>	USDA Bldg	Shelter Home	West Street Property	Public Safety Bldg	University Center
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	-	-	-	-	-
Corporation Counsel	-	-	-	5,257.56	-
County Administrator	-	-	-	-	-
Finance Department	-	-	-	-	-
Property & Liability Insurance	-	-	-	-	-
Facilities & Capital Management	-	-	26,325.19	-	-
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	-	-	-	-	-
Juvenile Detention	-	-	-	-	-
Shelter Home	-	198,120.83	-	-	-
County Clerk	-	-	-	-	-
Judicial	-	-	-	-	-
District Attorney	-	-	-	-	-
Victim / Witness	-	-	-	-	-
Sheriff	-	-	25,228.30	25,649.52	-
Corrections	-	-	-	196,303.93	-
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	83,942.42	-	-	6,661.98	67,898.99
	83,942.42	198,120.83	51,553.49	233,872.99	67,898.99

DEPARTMENT 10
FISCAL 2016

MARATHON COUNTY, WISCONSIN
FACILITIES & CAPITAL MANAGEMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities & Capital Management

Grantee Department	Highway	Library
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
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	-	-
Juvenile Detention	-	-
Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Victim / Witness	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	-	-
Justice Alternatives 177	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-
Solid Waste	-	-
Highway	7,482.14	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	496,292.16
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
	7,482.14	496,292.16
	7,482.14	496,292.16



**DEPARTMENT 11
FISCAL 2016**

**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, the following activity is allowable for indirect cost allocation:

- **General Receipts:** The activities related to general cash receipting are allocated based on the number of general receipts processed during 2016.
- **Banking & Disbursements:** The activities related to bank reconciliation and disbursements of funds are allocated based on the number of payroll and accounts payable disbursements processed by department during 2016.
- **General Government:** All other activities of the County Treasurer are classified as "General Government" and have been appropriately disallowed for plan purposes.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 11
FISCAL 2016**

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

Department: County Treasurer

Functions:		General & Administrative	General Receipts	Banking & Disbursements	General Government
Expenditures:					
Salaries & Wages	244,444.63	24,200.02	56,711.15	22,488.91	141,044.55
Fringe Benefits	121,673.25	12,045.65	28,228.19	11,193.94	70,205.47
Data Processing	4,802.00	4,802.00			
Office Machines R&M	338.83	338.83			
Temporary / Contractual Labor	11,305.28				11,305.28
Paper, Stationery, Forms	6,385.88	6,385.88			
Printing / Duplicating	7,434.69	7,434.69			
Office Equipment	494.60	494.60			
Office Supplies	1,250.82	1,250.82			
Publication of Legal Notices	2,956.61				2,956.61
Membership Dues	185.00	185.00			
Registration /Tuition Fees	475.00	475.00			
Personal Auto Mileage	1,122.39	1,122.39			
Meals	29.72	29.72			
Lodging	428.00	428.00			
Other Losses	35.00				35.00
Total Expenditures	403,361.70	59,192.60	84,939.35	33,682.84	225,546.91
Cost Adjustments:					
Public Charges for Service	(32,131.31)				(32,131.31)
Intergovernmental Charges for Service	(3,354.30)				(3,354.30)
Miscellaneous Revenue	(392,163.45)				(392,163.45)
Total Cost Adjustments	(427,649.06)	-	-	-	(427,649.06)
Disallowed / Capitalized	164,195.24				164,195.24
General & Administrative Allocation	-	(59,192.60)	15,241.60	6,044.08	37,906.91
Incoming Costs					
1st Allocation					
Building Depreciation	4,788.93		1,233.11	488.99	3,066.83
Equipment Depreciation	-		-	-	-
Special Accounting	9,188.47		2,365.95	938.22	5,884.29
Information Technology	30,469.48		7,845.64	3,111.20	19,512.64
Employee Resources	2,601.75		669.93	265.66	1,666.16
Corporation Counsel	11,526.62		2,968.01	1,176.97	7,381.65
County Administrator	3,579.15		921.60	365.46	2,292.08
Finance Department	1,945.72		501.01	198.68	1,246.04
Property & Liability Insurance	4,038.45		1,039.87	412.36	2,586.22
Facilities & Capital Management	14,217.98		3,661.01	1,451.78	9,105.19
Total 1st Allocation	82,356.55	-	21,206.12	8,409.33	52,741.10

DEPARTMENT 11
FISCAL 2016

MARATHON COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:		General & Administrative	General Receipts	Banking & Disbursements	General Government
General & Administrative Allocation					
Unallocated	(52,741.10)				(52,741.10)
Total 1st Tier Allocation	169,523.33	-	121,387.07	48,136.25	-
2nd Allocation					
Building Depreciation	60.18		15.50	6.15	38.54
Equipment Depreciation	-		-	-	-
Special Accounting	1,035.69		266.68	105.75	663.26
Information Technology	772.82		198.99	78.91	494.91
Employee Resources	607.82		156.51	62.06	389.25
Corporation Counsel	550.94		141.86	56.26	352.82
County Administrator	1,221.53		314.53	124.73	782.27
Finance Department	233.48		60.12	23.84	149.52
Property & Liability Insurance	73.12		18.83	7.47	46.83
Facilities & Capital Management	499.62		128.65	51.02	319.96
County Treasurer	55,832.89		14,376.50	5,701.03	35,755.36
Central Services-Communications	1,702.65		438.42	173.86	1,090.38
Clerk of Courts	-		-	-	-
Total 2nd Allocation	62,590.74	-	16,116.60	6,391.06	40,083.08
General & Administrative Allocation					
Unallocated	(40,083.08)				(40,083.08)
Total 2nd Tier Allocation	22,507.66	-	16,116.60	6,391.06	-
Total Incoming Costs	52,123.11		37,322.72	14,800.39	
Total Allocated Cost	\$ 192,030.99	\$ -	\$ 137,503.67	\$ 54,527.32	\$ -

**DEPARTMENT 11
FISCAL 2016**

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

**Department: County Treasurer
Function: General Receipts**

Total 1st Tier Allocation \$ 121,387.07
Total 2nd Tier Allocation \$ 16,116.60

Total Allocated Cost \$ 137,503.67

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Employee Resources	2,111	11.43%	13,869.24		13,869.24	-	13,869.24
County Administrator	24	0.13%	157.68		157.68	-	157.68
Finance Department	31	0.17%	203.67		203.67	-	203.67
Property & Liability Insurance	32	0.17%	210.24		210.24	-	210.24
Facilities & Capital Management	29	0.16%	190.53		190.53	-	190.53
County Treasurer	8,469	45.84%	55,641.22		55,641.22	-	55,641.22
Clerk of Courts	46	0.25%	302.22		302.22	95.29	397.51
Soc Svcs- Administration	388	2.10%	2,549.15		2,549.15	803.76	3,352.91
Health Department	759	4.11%	4,986.62		4,986.62	1,572.30	6,558.92
ADRC	767	4.15%	5,039.18		5,039.18	1,588.87	6,628.05
County Clerk	839	4.54%	5,512.22		5,512.22	1,738.02	7,250.24
District Attorney	539	2.92%	3,541.22		3,541.22	1,116.56	4,657.78
Sheriff	629	3.40%	4,132.52		4,132.52	1,303.00	5,435.52
Emergency Government	15	0.08%	98.55		98.55	31.07	129.62
Conservation, Planning & Zoning	482	2.61%	3,166.73		3,166.73	998.48	4,165.22
Parks, Recreation & Forestry	1,959	10.60%	12,870.60		12,870.60	4,058.15	16,928.75
Solid Waste	108	0.58%	709.56		709.56	223.73	933.29
Highway	8	0.04%	52.56		52.56	16.57	69.13
Central Wisconsin Airport	109	0.59%	716.13		716.13	225.80	941.93
UW Extension	256	1.39%	1,681.92		1,681.92	530.31	2,212.23
Library	116	0.63%	762.12		762.12	240.30	1,002.42
Veterans	2	0.01%	13.14		13.14	4.14	17.28
Register of Deeds	758	4.10%	4,980.05		4,980.05	1,570.23	6,550.28
Total	18,476	100.00%	121,387.07	-	121,387.07	16,116.60	137,503.67

Allocation Basis: General Receipts Processed by Treasurer's Office During 2016, with Department Entered Weighted 70% Less

Allocation Source: County Financial Records and Reports

DEPARTMENT 11
FISCAL 2016

MARATHON COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Banking & Disbursements

Total 1st Tier Allocation \$ 48,136.25
Total 2nd Tier Allocation \$ 6,391.06

Total Allocated Cost \$ 54,527.32

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Employee Resources	310	0.80%	383.34		383.34		383.34
Corporation Counsel	278	0.71%	343.77		343.77	-	343.77
County Administrator	110	0.28%	136.02		136.02	-	136.02
Finance Department	221	0.57%	273.28		273.28	-	273.28
Property & Liability Insurance	111	0.29%	137.26		137.26	-	137.26
Facilities & Capital Management	1,463	3.76%	1,809.11		1,809.11	-	1,809.11
County Treasurer	155	0.40%	191.67		191.67	-	191.67
Central Services-Communications	47	0.12%	58.12		58.12	8.28	66.40
Clerk of Courts	2,317	5.95%	2,865.15		2,865.15	408.17	3,273.32
Child Support	606	1.56%	749.37		749.37	106.76	856.12
Soc Svcs- Administration	428	1.10%	529.26		529.26	75.40	604.65
Soc Svcs- Income Maint	921	2.37%	1,138.89		1,138.89	162.25	1,301.14
Soc Svcs- Programs	2,432	6.25%	3,007.36		3,007.36	428.43	3,435.79
Health Department	1,371	3.52%	1,695.35		1,695.35	241.52	1,936.87
ADRC	4,803	12.34%	5,939.28		5,939.28	846.12	6,785.40
Juvenile Detention	297	0.76%	367.26		367.26	52.32	419.58
Shelter Home	321	0.82%	396.94		396.94	56.55	453.49
County Clerk	177	0.45%	218.87		218.87	31.18	250.06
District Attorney	463	1.19%	572.54		572.54	81.56	654.10
Victim / Witness	116	0.30%	143.44		143.44	20.44	163.88
Sheriff	3,979	10.22%	4,920.34		4,920.34	700.96	5,621.30
Corrections	1,647	4.23%	2,036.64		2,036.64	290.14	2,326.79
Emergency Government	123	0.32%	152.10		152.10	21.67	173.77
Justice Alternatives 177	64	0.16%	79.14		79.14	11.27	90.42
Conservation, Planning & Zoning	974	2.50%	1,204.43		1,204.43	171.58	1,376.01
Parks, Recreation & Forestry	4,836	12.42%	5,980.09		5,980.09	851.93	6,832.02
Solid Waste	649	1.67%	802.54		802.54	114.33	916.87
Highway	4,292	11.03%	5,307.39		5,307.39	756.10	6,063.49
Central Wisconsin Airport	1,005	2.58%	1,242.76		1,242.76	177.05	1,419.81
UW Extension	265	0.68%	327.69		327.69	46.68	374.38
UW Dormitory	39	0.10%	48.23		48.23	6.87	55.10
Library	2,409	6.19%	2,978.92		2,978.92	424.38	3,403.30
Veterans	103	0.26%	127.37		127.37	18.14	145.51
Register of Deeds	209	0.54%	258.44		258.44	36.82	295.26
Other Departments / Programs	1,386	3.56%	1,713.90		1,713.90	244.16	1,958.06
Total	38,927	100.00%	48,136.25	-	48,136.25	6,391.06	54,527.32

Allocation Basis: Total Payroll and Accounts Payable Disbursements Processed by Department During 2016

Allocation Source: County Financial Records & Reports

**DEPARTMENT 12
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES - COMMUNICATIONS
NATURE AND EXTENT OF SERVICES**

Marathon County operates a Central Services-Communications Department, which provides services to internal and outside entities in the areas of telecommunications, postage and mail delivery, and printing/copying. Costs have been identified based on a review of financial records and employee completed Personnel Activity Reports (PARs).

Costs have been functionalized and allocated as follows:

- **Telephone Services:** Phone services and costs are provided to all county employees and are allocated to benefiting departments based on the number of telephone extensions.
- **Mail Processing – General Postage:** Costs related to departments not directly billed for postage costs have been allocated based on the number of employees in the benefiting departments.
- **Postage (Billed):** Several departments have been billed for postage. Related costs have been allocated to benefiting departments based on the 2016 postage charges. Note that these affected departments have been excluded from the previous “General Postage” allocation.
- **Printing:** Costs related to printing services are charged to benefiting departments based on usage. The 2016 printing charges are used as the basis of allocation.

Amounts previously direct billed for the various services provided by this department have been identified and appropriately offset against allocated direct costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 12
FISCAL 2016**

**MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
DEPARTMENTAL COSTS BY FUNCTION**

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage
Expenditures:				
Salaries & Wages	22,804.06			13,129.06
Fringe Benefits	16,439.80			9,464.94
Other Professional Services	267.00	267.00		
Telephone	44,730.61		44,730.61	
Long Distance Service	10,616.89		10,616.89	
Office Machines R&M	6,162.72	225.00		3,445.89
Postage and Box Rent	129,225.24			74,994.43
Office Supplies	1,594.18	1,594.18		
Total Expenditures	231,840.50	2,086.18	55,347.50	101,034.32
Disallowed / Capitalized	-			
General & Administrative Allocation	(0.00)	(2,086.18)	502.56	917.40
Incoming Costs				
1st Allocation				
Building Depreciation	9,658.15		-	5,560.52
Equipment Depreciation	-		-	-
Special Accounting	772.85		-	444.96
Information Technology	-		-	-
Employee Resources	650.44		-	374.48
Corporation Counsel	-		-	-
County Administrator	-		-	-
Finance Department	961.09		-	553.33
Property & Liability Insurance	-		-	-
Facilities & Capital Management	28,674.32		-	16,508.77
County Treasurer	58.12		-	33.46
Total 1st Allocation	40,774.96	-	-	23,475.51
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	272,615.46	-	55,850.06	125,427.23

DEPARTMENT 12
FISCAL 2016

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage
2nd Allocation				
Building Depreciation	121.38	-	-	69.88
Equipment Depreciation	-	-	-	-
Special Accounting	104.40	-	-	60.11
Information Technology	-	-	-	-
Employee Resources	151.95	-	-	87.49
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	115.16	-	-	66.30
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	1,007.62	-	-	580.12
County Treasurer	8.28	-	-	4.77
Central Services-Communications	668.91	-	-	385.12
Clerk of Courts	-	-	-	-
Total 2nd Allocation	2,177.71	-	-	1,253.78
General & Administrative Allocation				
Unallocated	-	-	-	-
Total 2nd Tier Allocation	2,177.71	-	-	1,253.78
Total Incoming Costs	42,952.67	-	-	24,729.29
Total Allocated Cost	\$ 274,793.17	\$ -	\$ 55,850.06	\$ 126,681.01

DEPARTMENT 12
FISCAL 2016

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Services-Communications

Functions:	Postage - Billed	Printing
Expenditures:		
Salaries & Wages	9,494.03	180.97
Fringe Benefits	6,844.40	130.46
Other Professional Services		
Telephone		
Long Distance Service		
Office Machines R&M	2,491.83	
Postage and Box Rent	54,230.81	
Office Supplies		
	<hr/>	
Total Expenditures	73,061.07	311.43
Disallowed / Capitalized		
General & Administrative Allocation	663.40	2.83
Incoming Costs		
1st Allocation		
Building Depreciation	4,020.98	76.64
Equipment Depreciation	-	-
Special Accounting	321.76	6.13
Information Technology	-	-
Employee Resources	270.80	5.16
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	400.13	7.63
Property & Liability Insurance	-	-
Facilities & Capital Management	11,938.00	227.55
County Treasurer	24.20	0.46
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Total 1st Allocation	16,975.87	323.58
General & Administrative Allocation		
Unallocated		
Total 1st Tier Allocation	90,700.34	637.84

DEPARTMENT 12
FISCAL 2016

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Services-Communications

Functions:	Postage - Billed	Printing
2nd Allocation		
Building Depreciation	50.53	0.96
Equipment Depreciation	-	-
Special Accounting	43.47	0.83
Information Technology	-	-
Employee Resources	63.26	1.21
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	47.95	0.91
Property & Liability Insurance	-	-
Facilities & Capital Management	419.50	8.00
County Treasurer	3.45	0.07
Central Services-Communications	278.49	5.31
Clerk of Courts	-	-
	<hr/>	<hr/>
Total 2nd Allocation	906.65	17.28
General & Administrative Allocation		
Unallocated		
Total 2nd Tier Allocation	906.65	17.28
Total Incoming Costs	17,882.52	340.86
Total Allocated Cost	\$ 91,606.99	\$ 655.12

DEPARTMENT 12
FISCAL 2016

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications
Function: Telephone Services

Total 1st Tier Allocation \$ 55,850.06
Total 2nd Tier Allocation -
Total Allocated Cost \$ 55,850.06

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Employee Resources	12.00	1.39%	778.40	-	778.40	-	778.40
Corporation Counsel	10.00	1.16%	648.67	-	648.67	-	648.67
County Administrator	6.00	0.70%	389.20	-	389.20	-	389.20
Finance Department	10.00	1.16%	648.67	-	648.67	-	648.67
Facilities & Capital Management	15.00	1.74%	973.00	-	973.00	-	973.00
County Treasurer	5.00	0.58%	324.33	-	324.33	-	324.33
Central Services-Communications	5.00	0.58%	324.33	-	324.33	-	324.33
Clerk of Courts	46.00	5.34%	2,983.86	-	2,983.86	-	2,983.86
Child Support	17.00	1.97%	1,102.73	-	1,102.73	-	1,102.73
Soc Svcs- Administration	50.00	5.81%	3,243.33	-	3,243.33	-	3,243.33
Soc Svcs- Income Maint	34.00	3.95%	2,205.46	-	2,205.46	-	2,205.46
Soc Svcs- Programs	47.00	5.46%	3,048.73	-	3,048.73	-	3,048.73
Special Education	22.00	2.56%	1,427.06	(520.43)	906.63	-	906.63
Health Department	64.00	7.43%	4,151.46	-	4,151.46	-	4,151.46
Juvenile Detention	15.00	1.74%	973.00	-	973.00	-	973.00
Shelter Home	11.00	1.28%	713.53	-	713.53	-	713.53
County Clerk	11.00	1.28%	713.53	-	713.53	-	713.53
Judicial	36.00	4.18%	2,335.19	-	2,335.19	-	2,335.19
District Attorney	28.00	3.25%	1,816.26	-	1,816.26	-	1,816.26
Victim / Witness	3.00	0.35%	194.60	-	194.60	-	194.60
Sheriff	67.00	7.78%	4,346.06	-	4,346.06	-	4,346.06
Corrections	47.00	5.46%	3,048.73	-	3,048.73	-	3,048.73
Emergency Government	18.00	2.09%	1,167.60	-	1,167.60	-	1,167.60
Justice Alternatives 177	3.00	0.35%	194.60	-	194.60	-	194.60
Conservation, Planning & Zoning	33.00	3.83%	2,140.59	-	2,140.59	-	2,140.59
Parks, Recreation & Forestry	29.00	3.37%	1,881.13	-	1,881.13	-	1,881.13
Highway	28.00	3.25%	1,816.26	-	1,816.26	-	1,816.26
UW Extension	22.00	2.56%	1,427.06	-	1,427.06	-	1,427.06
Library	45.00	5.23%	2,918.99	(617.19)	2,301.80	-	2,301.80
Veterans	4.00	0.46%	259.47	-	259.47	-	259.47
Register of Deeds	13.00	1.51%	843.26	-	843.26	-	843.26
Other Departments / Programs	105.00	12.20%	6,810.98	(3,487.46)	3,323.52	-	3,323.52
Total	861.00	100.00%	55,850.06	(4,625.08)	51,224.98	-	51,224.98

Allocation Basis: Telephone Extensions by Department on County Phone System

Allocation Source: City-County Data Center Reports



**DEPARTMENT 12
FISCAL 2016**

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

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

Total 1st Tier Allocation \$ 125,427.23
Total 2nd Tier Allocation 1,253.78

Total Allocated Cost \$ 126,681.01

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Employee Resources	6.00	1.65%	2,067.48		2,067.48		2,067.48
Corporation Counsel	8.00	2.20%	2,756.64		2,756.64		2,756.64
County Administrator	4.00	1.10%	1,378.32		1,378.32		1,378.32
Finance Department	6.00	1.65%	2,067.48		2,067.48		2,067.48
Property & Liability Insurance	2.00	0.55%	689.16		689.16	-	689.16
Facilities & Capital Management	28.00	7.69%	9,648.25		9,648.25	-	9,648.25
County Treasurer	4.00	1.10%	1,378.32		1,378.32	-	1,378.32
Central Services-Communications	1.00	0.27%	344.58		344.58	-	344.58
Clerk of Courts	37.00	10.16%	12,749.47		12,749.47	152.10	12,901.57
Health Department	44.00	12.09%	15,161.53		15,161.53	180.87	15,342.41
Juvenile Detention	14.00	3.85%	4,824.12		4,824.12	57.55	4,881.67
Shelter Home	7.00	1.92%	2,412.06		2,412.06	28.78	2,440.84
District Attorney	11.00	3.02%	3,790.38		3,790.38	45.22	3,835.60
Victim / Witness	4.00	1.10%	1,378.32		1,378.32	16.44	1,394.76
Justice Alternatives 177	1.00	0.27%	344.58		344.58	4.11	348.69
Conservation, Planning & Zoning	26.00	7.14%	8,959.09		8,959.09	106.88	9,065.97
Highway	78.00	21.43%	26,877.26		26,877.26	320.64	27,197.90
Central Wisconsin Airport	22.00	6.04%	7,580.77		7,580.77	90.44	7,671.20
UW Extension	2.00	0.55%	689.16		689.16	8.22	697.38
Veterans	3.00	0.82%	1,033.74		1,033.74	12.33	1,046.07
Register of Deeds	7.00	1.92%	2,412.06		2,412.06	28.78	2,440.84
Other Departments / Programs	49.00	13.46%	16,884.43		16,884.43	201.43	17,085.86
Total	364.00	100.00%	125,427.23	-	125,427.23	1,253.78	126,681.01

Allocation Basis: Number of Employees by Department Not Direct Billed for Postage/Delivery Services

Allocation Source: County Personnel, Financial, and Central Services Department Records and Reports

DEPARTMENT 12
FISCAL 2016

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications
Function: Postage - Billed

Total 1st Tier Allocation \$ 90,700.34
Total 2nd Tier Allocation 906.65
Total Allocated Cost \$ 91,606.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Soc Svcs- Administration	35,985.60	66.36%	60,185.46	(35,985.60)	24,199.86	601.62	24,801.48
Special Education	1,934.62	3.57%	3,235.63	(1,934.62)	1,301.01	32.34	1,333.35
ADRC	6,494.88	11.98%	10,862.60	(6,494.88)	4,367.72	108.58	4,476.31
County Clerk	2,735.37	5.04%	4,574.87	(2,735.37)	1,839.50	45.73	1,885.23
Emergency Government	288.68	0.53%	482.81	(288.68)	194.13	4.83	198.96
Solid Waste	39.94	0.07%	66.80	(39.94)	26.86	0.67	27.53
Library	2,856.10	5.27%	4,776.79	(2,856.10)	1,920.69	47.75	1,968.44
Other Departments / Programs	3,895.62	7.18%	6,515.37	(3,895.62)	2,619.75	65.13	2,684.88
Total	54,230.81	100.00%	90,700.34	(54,230.81)	36,469.53	906.65	37,376.18

Allocation Basis: Postage Charges by Benefiting Department During 2016

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 12
FISCAL 2016**

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

**Department: Central Services-Communications
Function: Printing**

Total 1st Tier Allocation \$ 637.84
Total 2nd Tier Allocation 17.28

Total Allocated Cost \$ 655.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Employee Resources	4.50	1.44%	9.22	(4.50)	4.72	-	4.72
Corporation Counsel	19.50	6.26%	39.94	(19.50)	20.44	-	20.44
Facilities & Capital Management	1.00	0.32%	2.05	(1.00)	1.05	-	1.05
Clerk of Courts	6.00	1.93%	12.29	(6.00)	6.29	0.36	6.65
Soc Svcs- Administration	1.50	0.48%	3.07	(1.50)	1.57	0.09	1.66
Health Department	54.00	17.34%	110.60	(54.00)	56.60	3.26	59.86
County Clerk	1.50	0.48%	3.07	(1.50)	1.57	0.09	1.66
Sheriff	2.25	0.72%	4.61	(2.25)	2.36	0.14	2.49
Library	1.50	0.48%	3.07	(1.50)	1.57	0.09	1.66
Other Departments / Programs	219.68	70.54%	449.93	(219.68)	230.25	13.25	243.50
Total	311.43	100.00%	637.84	(311.43)	326.41	17.28	343.69

Allocation Basis: Printing Fees paid by Department During 2016

Allocation Source: Finance Department Records and Reports

DEPARTMENT 12
FISCAL 2016

MARATHON COUNTY, WISCONSIN
CENTRAL SERVICES-COMMUNICATIONS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Services-Communications

<u>Grantee Department</u>	<u>Total</u>	<u>Telephone Services</u>	<u>Mail Processing General Postage</u>	<u>Postage - Billed</u>	<u>Printing</u>
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Information Technology	-	-	-	-	-
Employee Resources	2,850.60	778.40	2,067.48	-	4.72
Corporation Counsel	3,425.75	648.67	2,756.64	-	20.44
County Administrator	1,767.52	389.20	1,378.32	-	-
Finance Department	2,716.15	648.67	2,067.48	-	-
Property & Liability Insurance	689.16	-	689.16	-	-
Facilities & Capital Management	10,622.29	973.00	9,648.25	-	1.05
County Treasurer	1,702.65	324.33	1,378.32	-	-
Central Services-Communications	668.91	324.33	344.58	-	-
Clerk of Courts	15,892.08	2,983.86	12,901.57	-	6.65
Child Support	1,102.73	1,102.73	-	-	-
Soc Svcs- Administration	28,046.46	3,243.33	-	24,801.48	1.66
Soc Svcs- Income Maint	2,205.46	2,205.46	-	-	-
Soc Svcs- Programs	3,048.73	3,048.73	-	-	-
Special Education	2,239.98	906.63	-	1,333.35	-
Health Department	19,553.72	4,151.46	15,342.41	-	59.86
NCHCC	-	-	-	-	-
ADRC	4,476.31	-	-	4,476.31	-
Juvenile Detention	5,854.67	973.00	4,881.67	-	-
Shelter Home	3,154.37	713.53	2,440.84	-	-
County Clerk	2,600.43	713.53	-	1,885.23	1.66
Judicial	2,335.19	2,335.19	-	-	-
District Attorney	5,651.86	1,816.26	3,835.60	-	-
Victim / Witness	1,589.36	194.60	1,394.76	-	-
Sheriff	4,348.55	4,346.06	-	-	2.49
Corrections	3,048.73	3,048.73	-	-	-
Emergency Government	1,366.56	1,167.60	-	198.96	-
Justice Alternatives 177	543.29	194.60	348.69	-	-
Conservation, Planning & Zoning	11,206.56	2,140.59	9,065.97	-	-
Parks, Recreation & Forestry	1,881.13	1,881.13	-	-	-
Solid Waste	27.53	-	-	27.53	-
Highway	29,014.16	1,816.26	27,197.90	-	-
Central Wisconsin Airport	7,671.20	-	7,671.20	-	-
UW Extension	2,124.45	1,427.06	697.38	-	-
UW Dormitory	-	-	-	-	-
Library	4,271.91	2,301.80	-	1,968.44	1.66
Veterans	1,305.54	259.47	1,046.07	-	-
Register of Deeds	3,284.10	843.26	2,440.84	-	-
Other Departments / Programs	23,337.77	3,323.52	17,085.86	2,684.88	243.50
	215,625.85	51,224.98	126,681.01	37,376.18	343.69

**DEPARTMENT 13
FISCAL 2016**

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 classified as General Government and therefore disallowed for plan purposes from further allocation.

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

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 13
FISCAL 2016**

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

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	1,538,109.98		9,384.52	1,528,725.46
Fringe Benefits	696,999.43		4,252.62	692,746.81
Mediation & Study Fees	7,920.00			7,920.00
Contracted Services - Driving w/Care	46,365.00			46,365.00
Legal Fees	568,304.96			568,304.96
Data Processing	8,966.00	8,966.00		
Other Professional Services	2,508.75			2,508.75
Psych Services & Evaluations	247,983.20			247,983.20
Office Machines & Equipment Repair	14.99	14.99		
Other Special Services	144,636.67			144,636.67
Jury Fees	52,651.95			52,651.95
Witness Fees	701.16			701.16
Officer Fees	10,590.50			10,590.50
Temporary/Contractual Labor	900.00			900.00
Paper/Stationery Forms	165.67	165.67		
Printing / Duplicating	18,660.56	18,660.56		
Office Equipment	31.21	31.21		
Office Supplies	15,977.91	15,977.91		
Books/Directories	281.16	281.16		
Subscriptions	28,875.01	28,875.01		
Membership Dues	795.17	795.17		
Registration /Tuition Fees	1,287.00	1,287.00		
Personal Auto Mileage	2,217.08	2,217.08		
Meals	98.05	98.05		
Meals Non-Overnight	16.00	16.00		
Lodging	664.00	664.00		
Total Expenditures	3,395,721.41	78,049.81	13,637.14	3,304,034.46
Disallowed / Capitalized	(3,381,608.06)		-	(3,381,608.06)
General & Administrative Allocation	-	(78,049.81)	476.21	77,573.60
Incoming Costs				
1st Allocation				
Building Depreciation	45,003.66		274.58	44,729.08
Equipment Depreciation	519.50		3.17	516.33
Special Accounting	2,522.75		15.39	2,507.36
Information Technology	-		-	-
Employee Resources	24,066.16		146.84	23,919.32
Corporation Counsel	25,694.36		156.77	25,537.59

**DEPARTMENT 13
FISCAL 2016**

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

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
County Administrator	15,027.09		91.69	14,935.40
Finance Department	55,152.81		336.51	54,816.31
Property & Liability Insurance	12,380.57		75.54	12,305.03
Facilities & Capital Management	133,612.52		815.21	132,797.31
County Treasurer	3,167.37		19.33	3,148.04
Central Services-Communications	15,739.62		96.03	15,643.59
Total 1st Allocation	332,886.41	-	2,031.05	330,855.36
General & Administrative Allocation	-			
Unallocated	(330,855.36)			(330,855.36)
Total 1st Tier Allocation	16,144.40	-	16,144.40	-
2nd Allocation				
Building Depreciation	565.57	-	3.45	562.12
Equipment Depreciation	120.58	-	0.74	119.84
Special Accounting	290.90	-	1.77	289.13
Information Technology	-	-	-	-
Employee Resources	5,622.31	-	34.30	5,588.01
Corporation Counsel	1,228.11	-	7.49	1,220.61
County Administrator	5,128.60	-	31.29	5,097.31
Finance Department	6,606.57	-	40.31	6,566.26
Property & Liability Insurance	224.17	-	1.37	222.80
Facilities & Capital Management	4,695.17	-	28.65	4,666.52
County Treasurer	503.46	-	3.07	500.39
Central Services-Communications	152.46	-	0.93	151.53
Clerk of Courts	-	-	-	-
Total 2nd Allocation	25,137.91	-	153.37	24,984.53
General & Administrative Allocation				
Unallocated	(24,984.53)			(24,984.53)
Total 2nd Tier Allocation	153.37	-	153.37	-
Total Incoming Costs	2,184.42	-	2,184.42	-
Total Allocated Cost	\$ 16,297.77	\$ -	\$ 16,297.77	\$ 0.00

DEPARTMENT 13
FISCAL 2016

MARATHON COUNTY, WISCONSIN
CLERK OF COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 16,144.40
Total 2nd Tier Allocation 153.37
Total Allocated Cost \$ 16,297.77

	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%	16,144.40	(13,637.14)	2,507.26	153.37	2,660.63
Total	<u>100</u>	<u>100.00%</u>	<u>16,144.40</u>	<u>(13,637.14)</u>	<u>2,507.26</u>	<u>153.37</u>	<u>2,660.63</u>

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13
FISCAL 2016

MARATHON COUNTY, WISCONSIN
CLERK OF COURTS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Clerk of Courts

<u>Grantee Department</u>	Total	Child Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	2,660.63	2,660.63
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	-	-
Juvenile Detention	-	-
Shelter Home	-	-
County Clerk	-	-
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/> 2,660.63	<hr/> 2,660.63

