

# CENTRAL SERVICES COST ALLOCATION PLAN

DUNN COUNTY  
WISCONSIN

Based on 2012 Financials

Dunn County

*"People Helping People to Build a Sustainable Community"*

*Wisconsin*



## Sequoia Consulting Group

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## Cost Allocation Plan Overview

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

An indirect cost allocation plan distributes the allowable costs of central services departments to grantee departments based on allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of cost and benefit provided to its recipients (grantees). A central services department typically provides services primarily to other departments. For example, as a central services department the County Finance 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, Maintenance, Administration, Corporation Counsel, 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) typically the second iteration will distribute the balance of costs necessary for an accurately calculated plan.

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

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

## CERTIFICATE OF COST ALLOCATION PLAN

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

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2012 are allowable in accordance with requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal Awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- 2) All costs included in this proposal are properly allocated to Federal Awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which that are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

**Governmental unit: Dunn County, Wisconsin**

**Signature:**

Tony Kusmirek

**Name of Official:**

Tonya Kusmirek

**Title:**

CFO

**Date of Execution:**

07-22-13

**DUNN COUNTY, WISCONSIN**

**COST ALLOCATION PLAN**

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

Central Service Departments	Child Support	Human Services	Health Care Center	Nursing Services
<b>Building Use</b>	\$ 11,253	\$ 10,023	\$ -	\$ 11,939
<b>Equipment Use</b>	-	-	-	-
<b>Other Expenses</b>	5,974	46,921	78,994	22,392
<b>Telephone System</b>	256	1,276	-	443
<b>Facilities Operations</b>	19,408	134,552	-	97,760
<b>Central Transportation</b>	228	12,593	389	8,967
<b>Corporation Counsel</b>	14,142	91,904	15,161	5,054
<b>Information Technology</b>	36,330	311,702	143,487	236,600
<b>Risk Management</b>	2,559	29,490	-	10,787
<b>DOA &amp; County Manager</b>	12,947	278,720	69,563	81,567
<b>County Treasurer</b>	863	13,945	13,623	10,361
<b>County Clerk</b>	499	30,537	17,099	5,311
<b>Family Court Commissioner</b>	792	-	-	-
<b>Total Allocated Costs</b>	<b>105,253</b>	<b>961,663</b>	<b>338,316</b>	<b>491,181</b>
<b>Rollforward Adjustment</b>	<b>4,686</b>	<b>281,197</b>	<b>(613,529)</b>	<b>215,522</b>
<b>Total Proposed Costs</b>	<b>\$ 109,938</b>	<b>\$ 1,242,860</b>	<b>\$ (275,213)</b>	<b>\$ 706,703</b>



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

	District Attorney	Sheriff	County Jail	Emergency Management
Central Service Departments				
Building Use	\$ 11,945	\$ 64,861	\$ 212,359	\$ 1,583
Equipment Use	-	-	-	-
Other Expenses	4,325	100,607	57,842	1,460
Telephone System	185	298	264	32
Facilities Operations	20,601	111,860	366,236	2,731
Central Transportation	198	-	68	-
Corporation Counsel	2,527	10,107	4,916	2,527
Information Technology	3,358	110,515	108,073	2,137
Risk Management	2,778	53,084	13,474	661
DOA & County Manager	23,185	135,159	69,406	4,862
County Treasurer	632	4,633	4,153	97
County Clerk	3,980	5,644	4,313	166
Family Court Commissioner	-	-	-	-
<b>Total Allocated Costs</b>	<b>73,715</b>	<b>596,769</b>	<b>841,104</b>	<b>16,256</b>
Rollforward Adjustment	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 73,715</b>	<b>\$ 596,769</b>	<b>\$ 841,104</b>	<b>\$ 16,256</b>



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

Central Service Departments	Clerk of Court	Courts and Judicial Services	Highway	Transit
<b>Building Use</b>	\$ 16,790	\$ 79,410	\$ -	\$ -
<b>Equipment Use</b>	-	-	-	-
<b>Other Expenses</b>	9,277	3,335	46,614	982
<b>Telephone System</b>	245	168	169	75
<b>Facilities Operations</b>	28,957	136,952	-	-
<b>Central Transportation</b>	-	-	30	-
<b>Corporation Counsel</b>	2,527	2,527	7,581	-
<b>Information Technology</b>	19,233	8,548	30,224	9,159
<b>Risk Management</b>	4,528	(307)	2,844	610
<b>DOA &amp; County Manager</b>	39,021	14,328	46,638	7,011
<b>County Treasurer</b>	1,300	673	7,383	769
<b>County Clerk</b>	2,330	2,815	4,604	2,163
<b>Family Court Commissioner</b>	-	28,318	-	-
<b>Total Allocated Costs</b>	<b>124,208</b>	<b>276,768</b>	<b>146,086</b>	<b>20,769</b>
<b>Rollforward Adjustment</b>	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 124,208</b>	<b>\$ 276,768</b>	<b>\$ 146,086</b>	<b>\$ 20,769</b>



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

Central Service Departments	UW-Extension	Veterans	Planning, Zoning, LCC, Surveyor	Solid Waste & Recycling (ENS)
<b>Building Use</b>	\$ 2,080	\$ 1,403	\$ 2,080	\$ -
<b>Equipment Use</b>	-	-	-	-
<b>Other Expenses</b>	1,486	1,950	12,006	2,348
<b>Telephone System</b>	118	92	286	-
<b>Facilities Operations</b>	17,032	11,489	17,032	-
<b>Central Transportation</b>	428	341	69	117
<b>Corporation Counsel</b>	-	2,527	22,742	2,527
<b>Information Technology</b>	38,467	22,286	150,733	-
<b>Risk Management</b>	2,288	608	8,443	2,067
<b>DOA &amp; County Manager</b>	17,571	4,997	40,845	41,502
<b>County Treasurer</b>	650	1,386	5,338	11,194
<b>County Clerk</b>	1,165	666	3,148	6,143
<b>Family Court Commissioner</b>	-	-	-	-
<b>Total Allocated Costs</b>	<b>81,285</b>	<b>47,745</b>	<b>262,722</b>	<b>65,898</b>
<b>Rollforward Adjustment</b>	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 81,285</b>	<b>\$ 47,745</b>	<b>\$ 262,722</b>	<b>\$ 65,898</b>

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

	Register of Deeds	Comm / Emergency Plan	Other Departments	Total Allocated Costs
Central Service Departments				
Building Use	\$ 2,916	\$ 8,196	\$ 67,425	\$ 504,265
Equipment Use	-	-	-	-
Other Expenses	4,869	9,003	7,395	417,783
Telephone System	85	61	263	4,317
Facilities Operations	23,880	14,135	412,817	1,415,441
Central Transportation	24	164	145	23,758
Corporation Counsel	5,054	2,527	16,617	210,966
Information Technology	25,950	85,481	33,605	1,375,888
Risk Management	1,210	8,784	55,904	199,812
DOA & County Manager	8,295	34,955	63,467	994,038
County Treasurer	6,839	621	18,374	102,835
County Clerk	166	998	12,093	103,842
Family Court Commissioner	-	-	-	29,110
<b>Total Allocated Costs</b>	<b>79,287</b>	<b>164,926</b>	<b>688,105</b>	<b>5,382,055</b>
Rollforward Adjustment	-	-	-	(112,125)
<b>Total Proposed Costs</b>	<b>\$ 79,287</b>	<b>\$ 164,926</b>	<b>\$ 688,105</b>	<b>\$ 5,269,930</b>



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

Grantee Department	Final Costs 2012	Fixed Costs 2010	Rollforward	Actual Costs with Rollforward
Child Support	105,252.58	100,567	4,685.58	109,938.16
Human Services	961,663.10	680,466	281,197.10	1,242,860.20
Health Care Center	338,315.81	951,845	(613,529.19)	(275,213.38)
Nursing Services	491,180.99	275,659	215,521.99	706,702.98
District Attorney	73,714.99	-	-	73,714.99
Sheriff	596,768.70	-	-	596,768.70
County Jail	841,104.25	-	-	841,104.25
Emergency Management	16,255.89	-	-	16,255.89
Clerk of Court	124,207.72	-	-	124,207.72
Courts and Judicial Services	276,768.22	-	-	276,768.22
Highway	146,085.53	-	-	146,085.53
Transit	20,769.34	-	-	20,769.34
UW-Extension	81,284.60	-	-	81,284.60
Veterans	47,744.81	-	-	47,744.81
Planning, Zoning, LCC, Surveyor	262,722.19	-	-	262,722.19
Solid Waste & Recycling (ENS)	65,898.30	-	-	65,898.30
Register of Deeds	79,286.82	-	-	79,286.82
Comm / Emergency Plan	164,925.67	-	-	164,925.67
Other Departments	688,105.03	-	-	688,105.03
	<u>5,382,054.55</u>	<u>2,008,537</u>	<u>(112,124.52)</u>	<u>5,269,930.03</u>

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

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Use	\$ -	\$ 522,102	\$ -	\$ -	\$ 522,102
Equipment Use	-	171,598	-	-	171,598
Other Expenses	465,317	-	-	-	465,317
Telephone System	3,597	-	-	(2,780)	817
Facilities Operations	1,633,211	(200)	-	(244,821)	1,388,190
Central Transportation	22,602	-	-	-	22,602
Corporation Counsel	339,687	-	-	(29,212)	310,475
Information Technology	1,459,913	-	-	(37,913)	1,422,000
Risk Management	255,258	(65,552)	-	-	189,706
DOA & County Manager	1,475,802	(27,304)	(578,811)	-	869,687
County Treasurer	251,303	-	(172,763)	-	78,540
County Clerk	303,150	-	(204,597)	-	98,553
Family Court Commissioner	28,998	-	-	(4,736)	24,262
less unallocated Incoming costs					(181,795)
	<u>\$ 6,238,838</u>	<u>\$ 600,645</u>	<u>\$ (956,171)</u>	<u>\$ (319,462)</u>	<u>\$ 5,382,055</u>



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

<b>Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>
1	<b>Building Use</b> Administrative Center Annex Maintenance Shop Judicial Building	Usable Square Footage by Benefiting Department Direct Allocation to Benefiting Department Usable Square Footage by Benefiting Department Usable square footage by Benefiting Department
2	<b>Equipment Use</b> Equipment Use Charge	Equipment Inventory Depreciation by Central Services Department effective 12/31/2012
3	<b>Other Expenses</b> General Audit Cost Allocation Plan Pension Obligation Bond	Voucher and Receipt Transactions during a Sample Period in 2012 for Departments not Direct Billed for Audit Services Number of Departmental Cost Functions Analyzed State Pension Retirement Payments by Department During 2012 w/o Pension Obligation Debt
4	<b>Telephone System</b> Phone System	VoIP Telephone Charges by Department During 2012
5	<b>Facilities Operations</b> Government Center Annex (HS) Judicial Center Miscellaneous Facilities Maintenance Shop Records Storage	Usable Square Footage by Benefiting Department Direct Allocation to Benefiting Department Usable square footage by Benefiting Department Direct Allocation to Benefiting Department Usable Square Footage by Benefiting Department Direct Allocation to Benefiting Departments
6	<b>Central Transportation</b> Central Transportation	Transportation Use (Mileage) by Participating Department During 2012
7	<b>Corporation Counsel</b> Departmental Counseling Child Support	Allocation to Benefiting Department Based on Services Provided During 2012 Direct Allocation to Benefiting Department
8	<b>Information Technology</b> Operations	Work Order and Project Hours by Benefiting Department during 2012
9	<b>Risk Management</b> Property Insurance Employee Liability Department Specific	Usable Square Footage by Departments Not Direct Billed Number of Employees by Departments Not Direct Billed Direct Allocation to Benefiting Department
10	<b>DOA &amp; County Manager</b> Financial Management Human Resources Payroll  Purchasing Mail & General Services Risk Management Department Specific	Accounts Payable Transactions by Department During 2012 Number of Employees by Department with HCC and Highway weighted at 10% - Less Effort Required Payroll Checks / Direct Deposits by Department in 2009 with Health Care Center & Highway weighted at 25% - Less Effort Required Number of Purchase Orders by Department During 2012 Number of Employees by Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
11	<b>County Treasurer</b> Receipts Disbursements	General Receipts Processed by Department During a Sample Period in 2012 Disbursement Processed by Department During 2012
12	<b>County Clerk</b> General Accounting	Accounts Payable Checks by Department During 2009 with Highway weighted @ 25% and HCC & Human Services Weighted @50%
13	<b>Family Court Commissioner</b> Child Support Courts and Judicial Services	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department



**DEPARTMENT 1  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
BUILDING USE  
NATURE AND EXTENT OF SERVICES**

Dunn County owns and operates various facilities located throughout the County. Dunn County Finance provides GASB 34 compliant presentation of fixed assets. Allowable costs are allocated to departments based on based on departmental usable square footage as reported by the Maintenance Department:

**Administrative Center** originally served as the County Courthouse and City Hall for the City of Menomonie and continues to provide many of the governmental central services and support. According to historical records, this property was originally constructed in 1960 for \$903,624. The County's Fixed Asset Report reports depreciation expense at \$3,472.32 for 2012.

**Annex** serves as the primary Human Services facility for Dunn County. This building was purchased in 1982 for \$462,500 and with improvements its 2012 depreciation expense is recorded at \$10,013.

**Maintenance Shop** was constructed in 1985 for \$42,466 and with improvements its depreciation expense for 2012 is shown at \$1,489.

**Judicial Center** was constructed in 1998. Historical records report improvements bringing the value of this property to \$13,065,133. The 2012 Depreciation Expense for this facility is \$261,302.66.

Allowable interest on construction related debt for the Justice Center and Administration Center is also appropriately allocated in this Chapter.

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



**DEPARTMENT 1  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**BUILDING USE**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: Building Use

Functions:	Total	Administrative Center	Annex	Maintenance Shop	Judicial Building
Cost Adjustments:					
Building Depreciation	276,276.98	3,472.32	10,013.00	1,489.00	261,302.66
Interest Expense	245,825.47	47,059.04			198,766.43
<b>Total Cost Adjustments</b>	<b>522,102.45</b>	<b>50,531.36</b>	<b>10,013.00</b>	<b>1,489.00</b>	<b>460,069.09</b>
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>522,102.45</b>	<b>50,531.36</b>	<b>10,013.00</b>	<b>1,489.00</b>	<b>460,069.09</b>
2nd Allocation					
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Other Expenses	527.57	51.06	10.12	1.50	464.88
Telephone System	-	-	-	-	-
Facilities Operations	-	-	-	-	-
Central Transportation	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Information Technology	-	-	-	-	-
Risk Management	-	-	-	-	-
DOA & County Manager	-	-	-	-	-
County Treasurer	-	-	-	-	-
County Clerk	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>527.57</b>	<b>51.06</b>	<b>10.12</b>	<b>1.50</b>	<b>464.88</b>
<b>Total 2nd Tier Allocation</b>	<b>527.57</b>	<b>51.06</b>	<b>10.12</b>	<b>1.50</b>	<b>464.88</b>
Unallocated	-	-	-	-	-
<b>Total Incoming Costs</b>	<b>527.57</b>	<b>51.06</b>	<b>10.12</b>	<b>1.50</b>	<b>464.88</b>
<b>Total Allocated Cost</b>	<b>522,630.02</b>	<b>50,582.43</b>	<b>10,023.12</b>	<b>1,490.50</b>	<b>460,533.97</b>



**DEPARTMENT 1  
FISCAL 2012**

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

Department: Building Use  
Function: Administrative Center

Total 1st Tier Allocation \$ 50,531.36  
Total 2nd Tier Allocation \$ 51.06  
Total Allocated Cost \$ 50,582.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	440	1.29%	653.99	-	653.99	0.66	654.65
Corporation Counsel	1,396	4.11%	2,074.94	-	2,074.94	2.10	2,077.04
Information Technology	3,213	9.45%	4,775.64	-	4,775.64	4.83	4,780.46
DOA & County Manager	3,197	9.40%	4,751.85	-	4,751.85	4.80	4,756.66
County Treasurer	960	2.82%	1,426.89	-	1,426.89	1.44	1,428.34
County Clerk	998	2.94%	1,483.38	-	1,483.38	1.50	1,484.87
Nursing Services	8,024	23.60%	11,926.45	-	11,926.45	12.05	11,938.51
UW-Extension	1,398	4.11%	2,077.91	-	2,077.91	2.10	2,080.01
Veterans	943	2.77%	1,401.63	-	1,401.63	1.42	1,403.04
Planning, Zoning, LCC, Surveyor	1,398	4.11%	2,077.91	-	2,077.91	2.10	2,080.01
Register of Deeds	1,960	5.77%	2,913.24	-	2,913.24	2.94	2,916.19
Other Departments	10,070	29.62%	14,967.52	-	14,967.52	15.12	14,982.65
<b>Total</b>	<b>33,997</b>	<b>100.00%</b>	<b>50,531.36</b>	<b>-</b>	<b>50,531.36</b>	<b>51.06</b>	<b>50,582.43</b>

Allocation Basis: Usable Square Footage by Benefiting Department

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



**DEPARTMENT 1  
FISCAL 2012**

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

Department: Building Use  
Function: Annex

Total 1st Tier Allocation \$ 10,013.00  
Total 2nd Tier Allocation \$ 10.12  
Total Allocated Cost \$ 10,023.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	13,888	100.00%	10,013.00	-	10,013.00	10.12	10,023.12
<b>Total</b>	<b>13,888</b>	<b>100.00%</b>	<b>10,013.00</b>	<b>-</b>	<b>10,013.00</b>	<b>10.12</b>	<b>10,023.12</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance and Finance departments

**DEPARTMENT 1  
FISCAL 2012**

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

Department: **Building Use**  
Function: **Maintenance Shop**

Total 1st Tier Allocation \$ 1,489.00  
Total 2nd Tier Allocation \$ 1.50  
Total Allocated Cost \$ 1,490.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	1,350	100.00%	1,489.00	-	1,489.00	1.50	1,490.50
<b>Total</b>	<b>1,350</b>	<b>100.00%</b>	<b>1,489.00</b>	<b>-</b>	<b>1,489.00</b>	<b>1.50</b>	<b>1,490.50</b>

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance and Finance departments



**DEPARTMENT 1  
FISCAL 2012**

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

Department: Building Use  
Function: Judicial Building

Total 1st Tier Allocation	\$	460,069.09
Total 2nd Tier Allocation	\$	464.88
Total Allocated Cost	\$	460,533.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Family Court Commissioner	340.0	0.37%	1,691.27	-	1,691.27	1.71	1,692.97
Child Support	2,260.0	2.44%	11,241.94	-	11,241.94	11.36	11,253.30
District Attorney	2,399.0	2.59%	11,933.37	-	11,933.37	12.06	11,945.43
Sheriff	13,026.0	14.08%	64,795.38	-	64,795.38	65.47	64,860.85
County Jail	42,648.0	46.11%	212,144.43	-	212,144.43	214.37	212,358.80
Emergency Management	318.0	0.34%	1,581.83	-	1,581.83	1.60	1,583.43
Clerk of Court	3,372.0	3.65%	16,773.38	-	16,773.38	16.95	16,790.33
Courts and Judicial Services	15,948.0	17.24%	79,330.32	-	79,330.32	80.16	79,410.48
Comm / Emergency Plan	1,646.0	1.78%	8,187.72	-	8,187.72	8.27	8,195.99
Other Departments	10,532.0	11.39%	52,389.45	-	52,389.45	52.94	52,442.39
<b>Total</b>	<b>92,489.0</b>	<b>100.00%</b>	<b>460,069.09</b>	<b>-</b>	<b>460,069.09</b>	<b>464.88</b>	<b>460,533.97</b>

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Maintenance and Finance departments



**DEPARTMENT 1  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**BUILDING USE**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Building Use

<u>Grantee Department</u>	<b>Total</b>	<b>Administrative Center</b>	<b>Annex</b>	<b>Maintenance Shop</b>	<b>Judicial Building</b>
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Other Expenses	-	-	-	-	-
Telephone System	-	-	-	-	-
Facilities Operations	<b>2,145.16</b>	654.65	-	1,490.50	-
Central Transportation	-	-	-	-	-
Corporation Counsel	<b>2,077.04</b>	2,077.04	-	-	-
Information Technology	<b>4,780.46</b>	4,780.46	-	-	-
Risk Management	-	-	-	-	-
DOA & County Manager	<b>4,756.66</b>	4,756.66	-	-	-
County Treasurer	<b>1,428.34</b>	1,428.34	-	-	-
County Clerk	<b>1,484.87</b>	1,484.87	-	-	-
Family Court Commissioner	<b>1,692.97</b>	-	-	-	1,692.97
Child Support	<b>11,253.30</b>	-	-	-	11,253.30
Human Services	<b>10,023.12</b>	-	10,023.12	-	-
Health Care Center	-	-	-	-	-
Nursing Services	<b>11,938.51</b>	11,938.51	-	-	-
District Attorney	<b>11,945.43</b>	-	-	-	11,945.43
Sheriff	<b>64,860.85</b>	-	-	-	64,860.85
County Jail	<b>212,358.80</b>	-	-	-	212,358.80
Emergency Management	<b>1,583.43</b>	-	-	-	1,583.43
Clerk of Court	<b>16,790.33</b>	-	-	-	16,790.33
Courts and Judicial Services	<b>79,410.48</b>	-	-	-	79,410.48
Highway	-	-	-	-	-
Transit	-	-	-	-	-
UW-Extension	<b>2,080.01</b>	2,080.01	-	-	-
Veterans	<b>1,403.04</b>	1,403.04	-	-	-
Planning, Zoning, LCC, Surveyor	<b>2,080.01</b>	2,080.01	-	-	-
Solid Waste & Recycling (ENS)	-	-	-	-	-
Register of Deeds	<b>2,916.19</b>	2,916.19	-	-	-
Comm / Emergency Plan	<b>8,195.99</b>	-	-	-	8,195.99
Other Departments	<b>67,425.03</b>	14,982.65	-	-	52,442.39
	<b>522,630.02</b>	<b>50,582.43</b>	<b>10,023.12</b>	<b>1,490.50</b>	<b>460,533.97</b>



**DEPARTMENT 2  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
EQUIPMENT USE CHARGE  
NATURE AND EXTENT OF SERVICES**

Dunn County purchases furniture, office equipment, computer hardware and software for day-to-day operations. The Finance Department maintains a fixed asset system in accordance with Generally Accepted Accounting Principles and Practices and reports depreciation compliant with GASB 34. Equipment purchases exceeding \$5,000 are capitalized and therefore not included in department expenditures. A total of \$171,598.35 was recorded as allowable depreciation for the central services departments during 2012. Costs have been allocated based on these departmental depreciation records.

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



**DEPARTMENT 2  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**EQUIPMENT USE CHARGE**

**DEPARTMENTAL COSTS BY FUNCTION**

**Department: Equipment Use**

Functions:	Total	Equipment Use Charge
Cost Adjustments:		
Equipment Use Charge	171,598.35	171,598.35
<b>Total Cost Adjustments</b>	<u>171,598.35</u>	<u>171,598.35</u>
Incoming Costs		
1st Allocation		
Building Use	-	-
<b>Total 1st Allocation</b>	-	-
Unallocated	<u>-</u>	<u>-</u>
<b>Total 1st Tier Allocation</b>	<b>171,598.35</b>	<b>171,598.35</b>
2nd Allocation		
Equipment Use	-	-
Other Expenses	131.89	131.89
Telephone System	-	-
Facilities Operations	-	-
Central Transportation	-	-
Corporation Counsel	-	-
Information Technology	-	-
Risk Management	-	-
DOA & County Manager	-	-
County Treasurer	-	-
County Clerk	-	-
Family Court Commissioner	-	-
Building Use	<u>-</u>	<u>-</u>
<b>Total 2nd Allocation</b>	131.89	131.89
<b>Total 2nd Tier Allocation</b>	<b>131.89</b>	<b>131.89</b>
Unallocated	-	-
<b>Total Incoming Costs</b>	-	-
<b>Total Allocated Cost</b>	<u><u>171,730.24</u></u>	<u><u>171,730.24</u></u>



**DEPARTMENT 2  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
EQUIPMENT USE CHARGE  
FUNCTIONAL COST ALLOCATIONS**

<b>Department:</b>	<b>Equipment Use</b>
<b>Function:</b>	<b>Equipment Use Charge</b>
Total 1st Tier Allocation	\$ 171,598.35
Total 2nd Tier Allocation	\$ 131.89
Total Allocated Cost	\$ 171,730.24

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Telephone System	1,860.00	1.08%	1,860.00	-	1,860.00	1.43	1,861.43
Facilities Operations	37,904.49	22.09%	37,904.49	-	37,904.49	29.13	37,933.62
Information Technology	130,446.26	76.02%	130,446.26	-	130,446.26	100.26	130,546.52
DOA & County Manager	1,387.60	0.81%	1,387.60	-	1,387.60	1.07	1,388.67
<b>Total</b>	<b>171,598.35</b>	<b>100.00%</b>	<b>171,598.35</b>	<b>-</b>	<b>171,598.35</b>	<b>131.89</b>	<b>171,730.24</b>

Allocation Basis: Equipment Inventory Depreciation by Central Services Department effective 12/31/2012

Allocation Source: Fixed Asset Management System Records

**DEPARTMENT 2  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
EQUIPMENT USE CHARGE**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Equipment Use**

Grantee Department	Total	Equipment Use Charge
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	1,861.43	1,861.43
Facilities Operations	37,933.62	37,933.62
Central Transportation	-	-
Corporation Counsel	-	-
Information Technology	130,546.52	130,546.52
Risk Management	-	-
DOA & County Manager	1,388.67	1,388.67
County Treasurer	-	-
County Clerk	-	-
Family Court Commissioner	-	-
Child Support	-	-
Human Services	-	-
Health Care Center	-	-
Nursing Services	-	-
District Attorney	-	-
Sheriff	-	-
County Jail	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts and Judicial Services	-	-
Highway	-	-
Transit	-	-
UW-Extension	-	-
Veterans	-	-
Planning, Zoning, LCC, Surveyor	-	-
Solid Waste & Recycling (ENS)	-	-
Register of Deeds	-	-
Comm / Emergency Plan	-	-
Other Departments	-	-
	171,730.24	171,730.24

**DEPARTMENT 3  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**OTHER EXPENSES**

**NATURE AND EXTENT OF SERVICES**

**General Audit**

A local CPA firm audits the financial records and books of Dunn County annually. Human Services/Aging, Solid Waste/Recycling, Transit, Highway, Health Care Center, Insurance Funds and Jail Assessment Fund are direct billed for their portion of audit services. Costs for the General Audit as applied to those departments not directly billed are allocated based on the number of voucher and receipt transactions by department during a sample period in 2012.

**Cost Allocation Plan**

The County also retains a consulting firm to prepare an indirect cost allocation plan so that indirect costs of services provided to grantee programs by the County can be recovered. The fee for this study is allocated to departments based on the percent of consultant effort expended by department as determined by the number of functions analyzed in the 2011 Cost Allocation Plan that was prepared during 2012.

**Unfunded Pension Liability Expense**

Costs related to payment of the Debt Service on the County's former Unfunded Pension Liability are allocated to benefiting departments based on payments to the Wisconsin Retirement Fund by department during 2012.

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

**DEPARTMENT 3  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**OTHER EXPENSES**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: Other Expenses

Functions:	Total	General & Administrative	General Audit	Cost Allocation Plan	Pension Obligation Bond
Expenditures:					
Audit Fees	22,250.00		22,250.00		
Cost Allocation Plan Services	4,880.00			4,880.00	
Pension Obligation Bond Principle	320,000.00				320,000.00
Pension Obligation Bond Interest	118,187.00				118,187.00
<b>Total Expenditures</b>	<b>465,317.00</b>	<b>-</b>	<b>22,250.00</b>	<b>4,880.00</b>	<b>438,187.00</b>
Disallowed / Capitalized	-	-			
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
<b>Total 1st Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>465,317.00</b>	<b>-</b>	<b>22,250.00</b>	<b>4,880.00</b>	<b>438,187.00</b>
2nd Allocation					
Other Expenses	395.68		18.92	4.15	372.61
Telephone System	-		-	-	-
Facilities Operations	-		-	-	-
Central Transportation	-		-	-	-
Corporation Counsel	-		-	-	-
Information Technology	-		-	-	-
Risk Management	-		-	-	-
DOA & County Manager	-		-	-	-
County Treasurer	-		-	-	-
County Clerk	-		-	-	-
Family Court Commissioner	-		-	-	-
Building Use	-		-	-	-
Equipment Use	-		-	-	-
<b>Total 2nd Allocation</b>	<b>395.68</b>	<b>-</b>	<b>18.92</b>	<b>4.15</b>	<b>372.61</b>
<b>Total 2nd Tier Allocation</b>	<b>395.68</b>	<b>-</b>	<b>18.92</b>	<b>4.15</b>	<b>372.61</b>
Unallocated	-				
<b>Total Incoming Costs</b>	<b>395.68</b>	<b>-</b>	<b>18.92</b>	<b>4.15</b>	<b>372.61</b>
<b>Total Allocated Cost</b>	<b>465,712.68</b>	<b>-</b>	<b>22,268.92</b>	<b>4,884.15</b>	<b>438,559.61</b>



**DEPARTMENT 3  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
OTHER EXPENSES  
FUNCTIONAL COST ALLOCATIONS**

**Department: Other Expenses  
Function: General Audit**

Total 1st Tier Allocation	\$	22,250.00
Total 2nd Tier Allocation		<u>18.92</u>
Total Allocated Cost	\$	22,268.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Telephone System	4	0.62%	137.13		137.13	0.12	137.25
Facilities Operations	36	5.55%	1,234.21		1,234.21	1.05	1,235.26
Corporation Counsel	2	0.31%	68.57		68.57	0.06	68.63
Information Technology	3	0.46%	102.85		102.85	0.09	102.94
Risk Management	2	0.31%	68.57		68.57	0.06	68.63
DOA & County Manager	67	10.32%	2,297.00		2,297.00	1.95	2,298.95
County Treasurer	111	17.10%	3,805.47		3,805.47	3.24	3,808.71
County Clerk	23	3.54%	788.52		788.52	0.67	789.19
Child Support	5	0.77%	171.42		171.42	0.15	171.56
Nursing Services	67	10.32%	2,297.00		2,297.00	1.95	2,298.95
District Attorney	24	3.70%	822.80		822.80	0.70	823.50
Sheriff	43	6.63%	1,474.19		1,474.19	1.25	1,475.44
Emergency Management	1	0.15%	34.28		34.28	0.03	34.31
Clerk of Court	16	2.47%	548.54		548.54	0.47	549.00
Courts and Judicial Services	18	2.77%	617.10		617.10	0.52	617.63
UW-Extension	8	1.23%	274.27		274.27	0.23	274.50
Veterans	9	1.39%	308.55		308.55	0.26	308.81
Planning, Zoning, LCC, Surveyor	37	5.70%	1,268.49		1,268.49	1.08	1,269.57
Register of Deeds	28	4.31%	959.94		959.94	0.82	960.75
Comm / Emergency Plan	6	0.92%	205.70		205.70	0.17	205.88
Other Departments	139	21.42%	4,765.41		4,765.41	4.05	4,769.46
		-	-		-	-	-
<b>Total</b>	<b>649</b>	<b>100.00%</b>	<b>22,250.00</b>	<b>-</b>	<b>22,250.00</b>	<b>18.92</b>	<b>22,268.92</b>

Allocation Basis:

Voucher and Receipt Transactions during a Sample Period in 2012 for Departments not Direct Billed for Audit Services

Allocation Source:

Accounting Records & Reports



**DEPARTMENT 3  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
OTHER EXPENSES  
FUNCTIONAL COST ALLOCATIONS**

Department: Other Expenses  
Function: Cost Allocation Plan

Total 1st Tier Allocation \$ 4,880.00  
Total 2nd Tier Allocation 4.15  

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Total Allocated Cost \$ 4,884.15

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Use	4	10.81%	527.57		527.57	-	527.57
Equipment Use	1	2.70%	131.89		131.89	-	131.89
Other Expenses	3	8.11%	395.68		395.68	-	395.68
Telephone System	1	2.70%	131.89		131.89	0.14	132.03
Facilities Operations	6	16.22%	791.35		791.35	0.86	792.21
Central Transportation	1	2.70%	131.89		131.89	0.14	132.03
Corporation Counsel	2	5.41%	263.78		263.78	0.29	264.07
Information Technology	1	2.70%	131.89		131.89	0.14	132.03
Risk Management	3	8.11%	395.68		395.68	0.43	396.10
DOA & County Manager	8	21.62%	1,055.14		1,055.14	1.14	1,056.28
County Treasurer	3	8.11%	395.68		395.68	0.43	396.10
County Clerk	2	5.41%	263.78		263.78	0.29	264.07
Family Court Commissioner	2	5.41%	263.78		263.78	0.29	264.07
<b>Total</b>	<b>37</b>	<b>100.00%</b>	<b>4,880.00</b>	<b>-</b>	<b>4,880.00</b>	<b>4.15</b>	<b>4,884.15</b>

Allocation Basis: Number of Departmental Cost Functions Analyzed

Allocation Source: 2011 Cost Allocation Plan - Prepared During 2012



**DEPARTMENT 3  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
OTHER EXPENSES  
FUNCTIONAL COST ALLOCATIONS**

**Department: Other Expenses  
Function: Pension Obligation Bond**

Total 1st Tier Allocation \$ 438,187.00  
Total 2nd Tier Allocation 372.61  
Total Allocated Cost \$ 438,559.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	30,872.67	1.99%	8,713.52		8,713.52	7.41	8,720.93
Corporation Counsel	13,609.02	0.88%	3,841.02		3,841.02	3.27	3,844.28
Information Technology	28,088.57	1.81%	7,927.73		7,927.73	6.74	7,934.47
DOA & County Manager	25,811.30	1.66%	7,284.99		7,284.99	6.19	7,291.19
County Treasurer	13,573.52	0.87%	3,831.00		3,831.00	3.26	3,834.25
County Clerk	10,305.28	0.66%	2,908.57		2,908.57	2.47	2,911.04
Child Support	20,542.64	1.32%	5,797.97		5,797.97	4.93	5,802.90
Human Services	166,104.70	10.70%	46,881.48		46,881.48	39.86	46,921.34
Health Care Center	279,644.92	18.01%	78,927.13		78,927.13	67.11	78,994.24
Nursing Services	71,132.19	4.58%	20,076.39		20,076.39	17.07	20,093.46
District Attorney	12,396.91	0.80%	3,498.91		3,498.91	2.98	3,501.89
Sheriff	350,933.70	22.60%	99,047.71		99,047.71	84.22	99,131.93
County Jail	204,765.08	13.19%	57,793.00		57,793.00	49.14	57,842.15
Emergency Management	5,048.56	0.33%	1,424.91		1,424.91	1.21	1,426.12
Clerk of Court	30,898.29	1.99%	8,720.75		8,720.75	7.42	8,728.16
Courts and Judicial Services	9,620.93	0.62%	2,715.42		2,715.42	2.31	2,717.73
Highway	165,016.33	10.63%	46,574.29		46,574.29	39.60	46,613.90
Transit	3,476.96	0.22%	981.34		981.34	0.83	982.17
UW-Extension	4,287.83	0.28%	1,210.20		1,210.20	1.03	1,211.23
Veterans	5,810.65	0.37%	1,640.00		1,640.00	1.39	1,641.40
Planning, Zoning, LCC, Surveyor	38,006.91	2.45%	10,727.09		10,727.09	9.12	10,736.21
Solid Waste & Recycling (ENS)	8,311.89	0.54%	2,345.95		2,345.95	1.99	2,347.95
Register of Deeds	13,833.74	0.89%	3,904.44		3,904.44	3.32	3,907.76
Comm / Emergency Plan	31,143.67	2.01%	8,790.01		8,790.01	7.47	8,797.48
Other Departments	9,294.21	0.60%	2,623.20		2,623.20	2.23	2,625.43
<b>Total</b>	<b>1,552,530.47</b>	<b>100.00%</b>	<b>438,187.00</b>	<b>-</b>	<b>438,187.00</b>	<b>372.61</b>	<b>438,559.61</b>

Allocation Basis: State Pension Retirement Payments by Department During 2012 w/o Pension Obligation Debt

Allocation Source: 2012 Financial Records and Reports and County CFO

**DEPARTMENT 3  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**OTHER EXPENSES**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Other Expenses

Grantee Department	Total	General Audit	Cost Allocation Plan	Pension Obligation Bond
Building Use	527.57	-	527.57	-
Equipment Use	131.89	-	131.89	-
Other Expenses	395.68	-	395.68	-
Telephone System	269.29	137.25	132.03	-
Facilities Operations	10,748.39	1,235.26	792.21	8,720.93
Central Transportation	132.03	-	132.03	-
Corporation Counsel	4,176.98	68.63	264.07	3,844.28
Information Technology	8,169.45	102.94	132.03	7,934.47
Risk Management	464.73	68.63	396.10	-
DOA & County Manager	10,646.42	2,298.95	1,056.28	7,291.19
County Treasurer	8,039.07	3,808.71	396.10	3,834.25
County Clerk	3,964.30	789.19	264.07	2,911.04
Family Court Commissioner	264.07	-	264.07	-
Child Support	5,974.46	171.56	-	5,802.90
Human Services	46,921.34	-	-	46,921.34
Health Care Center	78,994.24	-	-	78,994.24
Nursing Services	22,392.41	2,298.95	-	20,093.46
District Attorney	4,325.39	823.50	-	3,501.89
Sheriff	100,607.38	1,475.44	-	99,131.93
County Jail	57,842.15	-	-	57,842.15
Emergency Management	1,460.43	34.31	-	1,426.12
Clerk of Court	9,277.17	549.00	-	8,728.16
Courts and Judicial Services	3,335.35	617.63	-	2,717.73
Highway	46,613.90	-	-	46,613.90
Transit	982.17	-	-	982.17
UW-Extension	1,485.73	274.50	-	1,211.23
Veterans	1,950.21	308.81	-	1,641.40
Planning, Zoning, LCC, Surveyor	12,005.78	1,269.57	-	10,736.21
Solid Waste & Recycling (ENS)	2,347.95	-	-	2,347.95
Register of Deeds	4,868.52	960.75	-	3,907.76
Comm / Emergency Plan	9,003.36	205.88	-	8,797.48
Other Departments	7,394.89	4,769.46	-	2,625.43
<b>465,712.68</b>	<b>22,268.92</b>	<b>4,884.15</b>	<b>438,559.61</b>	



**DEPARTMENT 4  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
TELEPHONE SYSTEM  
NATURE AND EXTENT OF SERVICES**

Significant improvements to the Dunn County Telephone System were supported through a 1994 General Obligation Note of \$755,000 that included system improvements totaling \$103,384. Interest expense of \$3,423.35 was paid on debt service for this system during 2012. Additionally telephone system operating costs of \$174 have been identified and are allocated based on the Voice over IP (VoIP) charges by participating department during 2012.

Note: Direct Billed amounts have been credited against allocated costs to offset this portion of Data Processing fees paid by the departments.

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



**DEPARTMENT 4  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
TELEPHONE SYSTEM  
DEPARTMENTAL COSTS BY FUNCTION**

<b>Department:</b>		<b>Telephone System</b>		
<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Phone System</b>	
<b>Expenditures:</b>				
Interest Expense - Telephone System	3,423.35		3,423.35	
Telephone Operating Expenses	174.00		174.00	
	<hr/>	<hr/>	<hr/>	
<b>Total Expenditures</b>	<b>3,597.35</b>	<b>-</b>	<b>3,597.35</b>	
Disallowed / Capitalized				
General & Administrative Allocation	-	-	-	
<b>Incoming Costs</b>				
1st Allocation				
Building Use	-		-	
Equipment Use	1,860.00		1,860.00	
Other Expenses	269.03		269.03	
	<hr/>	<hr/>	<hr/>	
<b>Total 1st Allocation</b>	<b>2,129.03</b>	<b>-</b>	<b>2,129.03</b>	
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>5,726.38</b>	<b>-</b>	<b>5,726.38</b>	
2nd Allocation				
Building Use	-		-	
Equipment Use	1.43		1.43	
Other Expenses	0.26		0.26	
Telephone System	-		-	
Facilities Operations	-		-	
Central Transportation	-		-	
Corporation Counsel	-		-	
Information Technology	-		-	
Risk Management	-		-	
DOA & County Manager	1,123.21		1,123.21	
County Treasurer	62.77		62.77	
County Clerk	629.64		629.64	
Family Court Commissioner	-		-	
	<hr/>	<hr/>	<hr/>	
<b>Total 2nd Allocation</b>	<b>1,817.31</b>	<b>-</b>	<b>1,817.31</b>	
Unallocated	-			
<b>Total 2nd Tier Allocation</b>	<b>1,817.31</b>	<b>-</b>	<b>1,817.31</b>	
<b>Total Incoming Costs</b>	<b>3,946.34</b>	<b>-</b>	<b>3,946.34</b>	
<b>Total Allocated Cost</b>	<b>7,543.69</b>	<b>-</b>	<b>7,543.69</b>	



**DEPARTMENT 4  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
TELEPHONE SYSTEM  
FUNCTIONAL COST ALLOCATIONS**

Department: Telephone System  
Function: Phone System

Total 1st Tier Allocation	\$	5,726.38
Total 2nd Tier Allocation		<u>1,817.31</u>
Total Allocated Cost	\$	7,543.69

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	27.35	0.98%	56.34	(27.35)	28.99	17.88	46.87
Corporation Counsel	47.96	1.73%	98.79	(47.96)	50.83	31.35	82.19
Information Technology	57.82	2.08%	119.10	(57.82)	61.28	37.80	99.08
DOA & County Manager	57.02	2.05%	117.46	(57.02)	60.44	37.28	97.71
County Treasurer	48.81	1.76%	100.54	(48.81)	51.73	31.91	83.64
County Clerk	21.66	0.78%	44.62	(21.66)	22.96	14.16	37.12
Child Support	149.66	5.38%	308.28	(149.66)	158.62	97.84	256.46
Human Services	744.87	26.79%	1,534.36	(744.87)	789.49	486.94	1,276.43
Nursing Services	258.59	9.30%	532.67	(258.59)	274.08	169.05	443.13
District Attorney	107.72	3.87%	221.89	(107.72)	114.17	70.42	184.59
Sheriff	173.73	6.25%	357.87	(173.73)	184.14	113.57	297.71
County Jail	153.97	5.54%	317.16	(153.97)	163.19	100.65	263.85
Emergency Management	18.42	0.66%	37.94	(18.42)	19.52	12.04	31.56
Clerk of Court	143.05	5.15%	294.67	(143.05)	151.62	93.52	245.13
Courts and Judicial Services	98.04	3.53%	201.95	(98.04)	103.91	64.09	168.00
Highway	98.81	3.55%	203.54	(98.81)	104.73	64.59	169.32
Transit	43.63	1.57%	89.87	(43.63)	46.24	28.52	74.77
UW-Extension	68.99	2.48%	142.11	(68.99)	73.12	45.10	118.22
Veterans	53.91	1.94%	111.05	(53.91)	57.14	35.24	92.38
Planning, Zoning, LCC, Surveyor	166.86	6.00%	343.71	(166.86)	176.85	109.08	285.94
Register of Deeds	49.81	1.79%	102.60	(49.81)	52.79	32.56	85.36
Comm / Emergency Plan	35.52	1.28%	73.17	(35.52)	37.65	23.22	60.87
Other Departments	153.73	5.53%	316.67	(153.73)	162.94	100.50	263.44
		-	-	-	-	-	-
<b>Total</b>	<b>2,779.93</b>	<b>100.00%</b>	<b>5,726.38</b>	<b>(2,779.93)</b>	<b>2,946.45</b>	<b>1,817.31</b>	<b>4,763.76</b>

Allocation Basis: VoIP Telephone Charges by Department During 2012

Allocation Source: Finance Department Records & Reports

**DEPARTMENT 4  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**TELEPHONE SYSTEM**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Telephone System**

<u>Grantee Department</u>	<b>Total</b>	<b>Phone System</b>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	<b>46.87</b>	46.87
Central Transportation	-	-
Corporation Counsel	<b>82.19</b>	82.19
Information Technology	<b>99.08</b>	99.08
Risk Management	-	-
DOA & County Manager	<b>97.71</b>	97.71
County Treasurer	<b>83.64</b>	83.64
County Clerk	<b>37.12</b>	37.12
Family Court Commissioner	-	-
Child Support	<b>256.46</b>	256.46
Human Services	<b>1,276.43</b>	1,276.43
Health Care Center	-	-
Nursing Services	<b>443.13</b>	443.13
District Attorney	<b>184.59</b>	184.59
Sheriff	<b>297.71</b>	297.71
County Jail	<b>263.85</b>	263.85
Emergency Management	<b>31.56</b>	31.56
Clerk of Court	<b>245.13</b>	245.13
Courts and Judicial Services	<b>168.00</b>	168.00
Highway	<b>169.32</b>	169.32
Transit	<b>74.77</b>	74.77
UW-Extension	<b>118.22</b>	118.22
Veterans	<b>92.38</b>	92.38
Planning, Zoning, LCC, Surveyor	<b>285.94</b>	285.94
Solid Waste & Recycling (ENS)	-	-
Register of Deeds	<b>85.36</b>	85.36
Comm / Emergency Plan	<b>60.87</b>	60.87
Other Departments	<b>263.44</b>	263.44
	<hr/> <b>4,763.76</b> <hr/>	<hr/> <b>4,763.76</b> <hr/>



**DEPARTMENT 5  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
FACILITIES OPERATIONS  
NATURE AND EXTENT OF SERVICES**

Facilities Operations is responsible for the janitorial services and general maintenance of the Administration Center, Human Services Annex, Jail & Judicial Center, Maintenance Shop, Records Storage, Parks and other miscellaneous properties. All Maintenance staff prepare time/effort staffing reports (Personnel Activity Reports-PARs) to identify the most accurate charging of labor costs to the appropriate facility.

Courthouse Maintenance costs assigned to specific facilities/properties are allocated to benefiting departments based on usable square footage of occupied space by department.

Direct-billed charges for rent and maintenance services including the City of Menomonie for City Hall offices at the Administration Center and Police Department operations at the Justice Center, have been appropriately credited against allocated costs.

Ref.: OMB Circular A-87, Attachment B, Sections 10, 11, 28 and 29.



**DEPARTMENT 5  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**MAINTENANCE**

**DEPARTMENTAL COSTS BY FUNCTION**

**Department: Facilities Operations**

Functions:	Total	General & Administrative	Government Center	Annex (HS)	Judicial Center
<b>Expenditures:</b>					
Salaries & Wages	527,599.00	104,833.92	113,855.86	45,215.23	199,010.34
Fringe Benefits	297,717.00	59,156.37	64,247.33	25,514.35	112,298.85
Maintenance Contracts	30,216.00		10,578.00	1,505.00	18,133.00
Water	41,775.00		9,502.00	2,855.00	21,890.00
Heat & Lights	307,759.00		83,887.00	15,286.00	202,839.00
Garbage Removal	9,110.00		2,365.00	910.00	5,785.00
Telecommunications	914.00		914.00		
Motor Vehicle R&M/Fuel	12,213.00		8,342.00		1,157.00
Ground Improvements	7,525.00		1,721.00	2,588.00	1,620.00
Building Repair & Maintenance	116,326.00		20,955.00	2,630.00	64,054.00
Contractual / Consulting Services	26,883.00				
Office Supplies	1,771.00		803.00		
Clothing & Uniforms	719.00		719.00		
Operating Supplies & Expenditures	4,013.00				
In-REM Properties	1,319.00				
Licensed Vehicles	70,865.00				
Miscellaneous	22.00		12.00	3.00	2.00
Buidlings & Improvements	176,465.00				
<b>Total Expenditures</b>	<b>1,633,211.00</b>	<b>163,990.29</b>	<b>317,901.19</b>	<b>96,506.58</b>	<b>626,789.20</b>
<b>Cost Adjustments:</b>					
Donations	(200.00)	(200.00)			
<b>Total Cost Adjustments</b>	<b>(200.00)</b>	<b>(200.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Disallowed / Capitalized	-	-			
General & Administrative Allocation	0.00	(163,790.29)	44,110.75	17,517.57	77,101.83
<b>Incoming Costs</b>					
1st Allocation					
Building Use	2,142.99		577.13	229.20	1,008.78
Equipment Use	37,904.49		10,208.15	4,053.93	17,842.97
Other Expenses	10,739.08		2,892.17	1,148.56	5,055.26
Telephone System	28.99		7.81	3.10	13.65
<b>Total 1st Allocation</b>	<b>50,815.55</b>	<b>-</b>	<b>13,685.26</b>	<b>5,434.78</b>	<b>23,920.66</b>
<b>Total 1st Tier Allocation</b>	<b>1,683,826.55</b>	<b>-</b>	<b>375,697.20</b>	<b>119,458.93</b>	<b>727,811.69</b>
<b>2nd Allocation</b>					
Building Use	2.17		0.60	0.24	1.05
Equipment Use	29.13		8.10	3.22	14.16
Other Expenses	9.32		2.59	1.03	4.53
Telephone System	17.88		4.97	1.97	8.69
Facilities Operations	38,384.16		10,671.61	4,237.98	18,653.06
Central Transportation	200.92		55.86	22.18	97.64
Corporation Counsel	6,979.12		1,940.34	770.56	3,391.55
Information Technology	21,766.46		6,051.53	2,403.23	10,577.57
Risk Management	10,896.20		3,029.37	1,203.05	5,295.09
DOA & County Manager	51,749.42		14,387.43	5,713.64	25,148.00
County Treasurer	1,167.27		324.52	128.88	567.24
County Clerk	5,496.24		1,528.07	606.84	2,670.94
Family Court Commissioner	-		-	-	-
<b>Total 2nd Allocation</b>	<b>136,698.26</b>	<b>-</b>	<b>38,005.01</b>	<b>15,092.81</b>	<b>66,429.51</b>
<b>Total 2nd Tier Allocation</b>	<b>136,698.26</b>	<b>-</b>	<b>38,005.01</b>	<b>15,092.81</b>	<b>66,429.51</b>
Total Incoming Costs	187,513.81	-	51,690.26	20,527.60	90,350.17
<b>Total Allocated Cost</b>	<b>1,820,524.81</b>	<b>-</b>	<b>413,702.20</b>	<b>134,551.75</b>	<b>794,241.20</b>



**DEPARTMENT 5  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**MAINTENANCE**

**DEPARTMENTAL COSTS BY FUNCTION**

Department:	Facilities Operations		
	Miscellaneous Facilities	Maintenance Shop	Records Storage
Expenditures:			
Salaries & Wages	51,440.90	13,242.73	
Fringe Benefits	29,027.41	7,472.70	
Maintenance Contracts			
Water	6,864.00	664.00	
Heat & Lights	1,274.00	2,657.00	1,816.00
Garbage Removal	50.00		
Telecommunications			
Motor Vehicle R&M/Fuel	2,714.00		
Ground Improvements	1,596.00		
Building Repair & Maintenance	25,568.00	2,762.00	357.00
Contractual / Consulting Services	26,883.00		
Office Supplies			968.00
Clothing & Uniforms			
Operating Supplies & Expenditures	2,261.00		1,752.00
In-REM Properties	1,319.00		
Licensed Vehicles	70,865.00		
Miscellaneous	4.00	1.00	-
Buildings & Improvements	176,465.00		
<b>Total Expenditures</b>	<b>396,331.31</b>	<b>26,799.43</b>	<b>4,893.00</b>
Cost Adjustments:			
Donations			
Total Cost Adjustments	-	-	-
Disallowed / Capitalized			
General & Administrative Allocation	19,929.56	5,130.58	-
Incoming Costs			
1st Allocation			
Building Use	260.75	67.13	-
Equipment Use	4,612.12	1,187.32	-
Other Expenses	1,306.70	336.39	-
Telephone System	3.53	0.91	-
Total 1st Allocation	6,183.10	1,591.75	-
<b>Total 1st Tier Allocation</b>	<b>422,443.96</b>	<b>33,521.77</b>	<b>4,893.00</b>
2nd Allocation			
Building Use	0.27	-	-
Equipment Use	3.66	-	-
Other Expenses	1.17	-	-
Telephone System	2.25	-	-
Facilities Operations	4,821.51	-	-
Central Transportation	25.24	-	-
Corporation Counsel	876.66	-	-
Information Technology	2,734.13	-	-
Risk Management	1,368.69	-	-
DOA & County Manager	6,500.35	-	-
County Treasurer	146.62	-	-
County Clerk	690.39	-	-
Family Court Commissioner	-	-	-
Total 2nd Allocation	17,170.94	-	-
<b>Total 2nd Tier Allocation</b>	<b>17,170.94</b>	<b>-</b>	<b>-</b>
Total Incoming Costs	23,354.03	1,591.75	-
<b>Total Allocated Cost</b>	<b>439,614.90</b>	<b>33,521.77</b>	<b>4,893.00</b>



**DEPARTMENT 5  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
MAINTENANCE  
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities Operations  
Function: Government Center

Total 1st Tier Allocation \$ 375,697.20  
Total 2nd Tier Allocation \$ 38,005.01  
Total Allocated Cost \$ 413,702.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	440	1.29%	4,862.39	-	4,862.39	-	4,862.39
Corporation Counsel	1,396	4.11%	15,427.05	-	15,427.05	1,581.04	17,008.09
Information Technology	3,213	9.45%	35,506.52	-	35,506.52	3,638.89	39,145.40
DOA & County Manager	3,197	9.40%	35,329.70	-	35,329.70	3,620.76	38,950.47
County Treasurer	960	2.82%	10,608.86	-	10,608.86	1,087.25	11,696.11
County Clerk	998	2.94%	11,028.79	-	11,028.79	1,130.29	12,159.08
Nursing Services	8,024	23.60%	88,672.36	-	88,672.36	9,087.59	97,759.95
UW-Extension	1,398	4.11%	15,449.15	-	15,449.15	1,583.31	17,032.45
Veterans	943	2.77%	10,420.99	-	10,420.99	1,068.00	11,488.99
Planning, Zoning, LCC, Surveyor	1,398	4.11%	15,449.15	-	15,449.15	1,583.31	17,032.45
Register of Deeds	1,960	5.77%	21,659.75	-	21,659.75	2,219.80	23,879.55
Other Departments	10,070	29.62%	111,282.49	(244,821.00)	(133,538.51)	11,404.79	(122,133.72)
		-	-			-	
<b>Total</b>	<b>33,997</b>	<b>100.00%</b>	<b>375,697.20</b>	<b>(244,821.00)</b>	<b>130,876.20</b>	<b>38,005.01</b>	<b>168,881.20</b>

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 5  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
MAINTENANCE  
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities Operations  
Function: Annex (HS)**

Total 1st Tier Allocation                   \$           119,458.93  
Total 2nd Tier Allocation                 \$           15,092.81  
Total Allocated Cost                       \$           134,551.75

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	13,888	100.00%	119,458.93	-	119,458.93	15,092.81	134,551.75
<b>Total</b>	<b>13,888</b>	<b>100.00%</b>	<b>119,458.93</b>	<b>-</b>	<b>119,458.93</b>	<b>15,092.81</b>	<b>134,551.75</b>

Allocation Basis: Direct Allocation to Benefiting Department  
Allocation Source: Square Footage Measurements Provided by Maintenance and Finance departments

**DEPARTMENT 5  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
MAINTENANCE  
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities Operations  
Function: Judicial Center

Total 1st Tier Allocation \$ 727,811.69  
Total 2nd Tier Allocation \$ 66,429.51  
Total Allocated Cost \$ 794,241.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Family Court Commissioner	340.0	0.37%	2,675.52	-	2,675.52	244.20	2,919.72
Child Support	2,260.0	2.44%	17,784.32	-	17,784.32	1,623.23	19,407.55
District Attorney	2,399.0	2.59%	18,878.14	-	18,878.14	1,723.06	20,601.20
Sheriff	13,026.0	14.08%	102,503.81	-	102,503.81	9,355.82	111,859.64
County Jail	42,648.0	46.11%	335,604.37	-	335,604.37	30,631.60	366,235.97
Emergency Management	318.0	0.34%	2,502.40	-	2,502.40	228.40	2,730.80
Clerk of Court	3,372.0	3.65%	26,534.84	-	26,534.84	2,421.91	28,956.75
Courts and Judicial Services	15,948.0	17.24%	125,497.53	-	125,497.53	11,454.53	136,952.05
Comm / Emergency Plan	1,646.0	1.78%	12,952.65	-	12,952.65	1,182.23	14,134.88
Other Departments	10,532.0	11.39%	82,878.10	-	82,878.10	7,564.53	90,442.63
<b>Total</b>	<b>92,489.0</b>	<b>100.00%</b>	<b>727,811.69</b>	<b>-</b>	<b>727,811.69</b>	<b>66,429.51</b>	<b>794,241.20</b>

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Maintenance and Finance departments



**DEPARTMENT 5  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
MAINTENANCE  
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities Operations  
Function: Miscellaneous Facilities**

Total 1st Tier Allocation           \$    422,443.96  
Total 2nd Tier Allocation           \$    17,170.94  

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Total Allocated Cost                 \$    439,614.90

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Other Departments	100	100.00%	422,443.96		422,443.96	17,170.94	439,614.90
<hr/> Total	<hr/> 100	<hr/> 100.00%	<hr/> 422,443.96	<hr/> -	<hr/> 422,443.96	<hr/> 17,170.94	<hr/> 439,614.90

Allocation Basis: Direct Allocation to Benefiting Department  
Allocation Source: Personnel Activity Reports (PARs) by Department Employees

**DEPARTMENT 5  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
MAINTENANCE  
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities Operations  
Function: Maintenance Shop**

Total 1st Tier Allocation           \$   33,521.77  
Total 2nd Tier Allocation           \$                   -  
Total Allocated Cost               \$   33,521.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	1,350	100.00%	33,521.77		33,521.77	-	33,521.77
<b>Total</b>	<b>1,350</b>	<b>100.00%</b>	<b>33,521.77</b>	<b>-</b>	<b>33,521.77</b>	<b>-</b>	<b>33,521.77</b>

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Maintenance and Finance departments



**DEPARTMENT 5  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
MAINTENANCE  
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities Operations  
Function: Records Storage

Total 1st Tier Allocation \$ 4,893.00  
Total 2nd Tier Allocation \$ -  
Total Allocated Cost \$ 4,893.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
Grantee Department							
Other Departments	100	100.00%	4,893.00		4,893.00	-	4,893.00
<hr/>							
Total	100	100.00%	4,893.00	-	4,893.00	-	4,893.00

Allocation Basis: Direct Allocation to Benefiting Departments

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



**DEPARTMENT 5  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**MAINTENANCE**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Facilities Operations**

<u>Grantee Department</u>	<b>Total</b>	<b>Government Center</b>	<b>Annex (HS)</b>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	<b>38,384.16</b>	4,862.39	-
Central Transportation	-	-	-
Corporation Counsel	<b>17,008.09</b>	17,008.09	-
Information Technology	<b>39,145.40</b>	39,145.40	-
Risk Management	-	-	-
DOA & County Manager	<b>38,950.47</b>	38,950.47	-
County Treasurer	<b>11,696.11</b>	11,696.11	-
County Clerk	<b>12,159.08</b>	12,159.08	-
Family Court Commissioner	<b>2,919.72</b>	-	-
Child Support	<b>19,407.55</b>	-	-
Human Services	<b>134,551.75</b>	-	134,551.75
Health Care Center	-	-	-
Nursing Services	<b>97,759.95</b>	97,759.95	-
District Attorney	<b>20,601.20</b>	-	-
Sheriff	<b>111,859.64</b>	-	-
County Jail	<b>366,235.97</b>	-	-
Emergency Management	<b>2,730.80</b>	-	-
Clerk of Court	<b>28,956.75</b>	-	-
Courts and Judicial Services	<b>136,952.05</b>	-	-
Highway	-	-	-
Transit	-	-	-
UW-Extension	<b>17,032.45</b>	17,032.45	-
Veterans	<b>11,488.99</b>	11,488.99	-
Planning, Zoning, LCC, Surveyor	<b>17,032.45</b>	17,032.45	-
Solid Waste & Recycling (ENS)	-	-	-
Register of Deeds	<b>23,879.55</b>	23,879.55	-
Comm / Emergency Plan	<b>14,134.88</b>	-	-
Other Departments	<b>412,816.80</b>	(122,133.72)	-
	<b>1,575,703.81</b>	<b>168,881.20</b>	<b>134,551.75</b>



**DEPARTMENT 5  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**MAINTENANCE**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department:	Facilities Operations			
<u>Grantee Department</u>	Judicial Center	Miscellaneous Facilities	Maintenance Shop	Records Storage
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
Facilities Operations	-	-	33,521.77	-
Central Transportation	-	-	-	-
Corporation Counsel	-	-	-	-
Information Technology	-	-	-	-
Risk Management	-	-	-	-
DOA & County Manager	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
Family Court Commissioner	2,919.72	-	-	-
Child Support	19,407.55	-	-	-
Human Services	-	-	-	-
Health Care Center	-	-	-	-
Nursing Services	-	-	-	-
District Attorney	20,601.20	-	-	-
Sheriff	111,859.64	-	-	-
County Jail	366,235.97	-	-	-
Emergency Management	2,730.80	-	-	-
Clerk of Court	28,956.75	-	-	-
Courts and Judicial Services	136,952.05	-	-	-
Highway	-	-	-	-
Transit	-	-	-	-
UW-Extension	-	-	-	-
Veterans	-	-	-	-
Planning, Zoning, LCC, Surveyor	-	-	-	-
Solid Waste & Recycling (ENS)	-	-	-	-
Register of Deeds	-	-	-	-
Comm / Emergency Plan	14,134.88	-	-	-
Other Departments	90,442.63	439,614.90	-	4,893.00
<hr/>				
	794,241.20	439,614.90	33,521.77	4,893.00
<hr/>				



**DEPARTMENT 6  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
TRANSPORTATION POOL  
NATURE AND EXTENT OF SERVICES**

Dunn County operates a centralized motor pool to provide vehicles for official County business for its employees. Departments are charged a mileage rate for the use of a vehicle to offset the lease and operational costs.

Costs not recovered during 2012 including vehicle repair and maintenance, have been identified and are allocated based on 2012 utilization (mileage by participating department).

Ref.: OMB Circular A-87, Attachment B, Sections 11 and 31.



**DEPARTMENT 6  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
TRANSPORTATION POOL  
DEPARTMENTAL COSTS BY FUNCTION**

Department: Central Transportation

Functions:	Total	General & Administrative	Central Transportation
Expenditures:			
Motor Vehicle Repair & Maintenance	22,602.00	-	22,602.00
		-	-
<b>Total Expenditures</b>	<b>22,602.00</b>	<b>-</b>	<b>22,602.00</b>
Disallowed / Capitalized	-		
General & Administrative Allocation	-		
Incoming Costs			
1st Allocation			
Building Use	-		-
Equipment Use	-		-
Other Expenses	131.89		131.89
Telephone System	-		-
Facilities Operations	-		-
<b>Total 1st Allocation</b>	<b>131.89</b>	<b>-</b>	<b>131.89</b>
General & Administrative Allocation	-	-	-
<b>Total 1st Tier Allocation</b>	<b>22,733.89</b>	<b>-</b>	<b>22,733.89</b>
2nd Allocation			
Building Use	-		-
Equipment Use	-		-
Other Expenses	0.14		0.14
Telephone System	-		-
Facilities Operations	-		-
Central Transportation	-		-
Corporation Counsel	-		-
Information Technology	-		-
Risk Management	2,567.34		2,567.34
DOA & County Manager	-		-
County Treasurer	-		-
County Clerk	-		-
Family Court Commissioner	-		-
<b>Total 2nd Allocation</b>	<b>2,567.49</b>	<b>-</b>	<b>2,567.49</b>
General & Administrative Allocation	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>2,567.49</b>	<b>-</b>	<b>2,567.49</b>
Total Incoming Costs	2,699.38	-	2,699.38
<b>Total Allocated Cost</b>	<b>\$ 25,301.38</b>	<b>\$ -</b>	<b>\$ 25,301.38</b>

**DEPARTMENT 6  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
TRANSPORTATION POOL  
FUNCTIONAL COST ALLOCATIONS**

Department: Central Transportation  
Function: Central Transportation

Total 1st Tier Allocation	\$ 22,733.89
Total 2nd Tier Allocation	\$ 2,567.49
<b>Total Allocated Cost</b>	<b>\$ 25,301.38</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	1,095	0.88%	200.92		200.92	-	200.92
Corporation Counsel	56	0.05%	10.28		10.28	1.17	11.45
Information Technology	3,385	2.73%	621.10		621.10	70.77	691.87
DOA & County Manager	2,608	2.10%	478.53		478.53	54.53	533.06
County Treasurer	517	0.42%	94.86		94.86	10.81	105.67
Child Support	1,115	0.90%	204.59		204.59	23.31	227.90
Human Services	61,613	49.73%	11,305.11		11,305.11	1,288.14	12,593.26
Health Care Center	1,902	1.54%	348.99		348.99	39.77	388.76
Nursing Services	43,869	35.41%	8,049.34		8,049.34	917.17	8,966.51
District Attorney	971	0.78%	178.16		178.16	20.30	198.47
County Jail	331	0.27%	60.73		60.73	6.92	67.65
Highway	145	0.12%	26.61		26.61	3.03	29.64
UW-Extension	2,092	1.69%	383.85		383.85	43.74	427.59
Veterans	1,666	1.34%	305.69		305.69	34.83	340.52
Planning, Zoning, LCC, Surveyor	337	0.27%	61.83		61.83	7.05	68.88
Solid Waste & Recycling (ENS)	573	0.46%	105.14		105.14	11.98	117.12
Register of Deeds	115	0.09%	21.10		21.10	2.40	23.51
Comm / Emergency Plan	803	0.65%	147.34		147.34	16.79	164.13
Other Departments	707	0.57%	129.72		129.72	14.78	144.51
<b>Total</b>	<b>123,900</b>	<b>100.00%</b>	<b>22,733.89</b>	<b>-</b>	<b>22,733.89</b>	<b>2,567.49</b>	<b>25,301.38</b>

Allocation Basis: Transportation Use (Mileage) by Participating Department During 2012

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 6  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**TRANSPORTATION POOL**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Central Transportation**

<u>Grantee Department</u>	<b>Total</b>	<b>Central Transportation</b>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	200.92	200.92
Central Transportation	-	-
Corporation Counsel	11.45	11.45
Information Technology	691.87	691.87
Risk Management	-	-
DOA & County Manager	533.06	533.06
County Treasurer	105.67	105.67
County Clerk	-	-
Family Court Commissioner	-	-
Child Support	227.90	227.90
Human Services	12,593.26	12,593.26
Health Care Center	388.76	388.76
Nursing Services	8,966.51	8,966.51
District Attorney	198.47	198.47
Sheriff	-	-
County Jail	67.65	67.65
Emergency Management	-	-
Clerk of Court	-	-
Courts and Judicial Services	-	-
Highway	29.64	29.64
Transit	-	-
UW-Extension	427.59	427.59
Veterans	340.52	340.52
Planning, Zoning, LCC, Surveyor	68.88	68.88
Solid Waste & Recycling (ENS)	117.12	117.12
Register of Deeds	23.51	23.51
Comm / Emergency Plan	164.13	164.13
Other Departments	144.51	144.51
	<hr/> <b>25,301.38</b> <hr/>	<hr/> <b>25,301.38</b> <hr/>



**DEPARTMENT 7  
FISCAL 2012**

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

The Corporation Counsel has the responsibility for reviewing contracts and providing legal advice and support to the County Board, its committees, and all County departments. Additionally, the Corporation Counsel provides direct support to the Child Support program.

Departmental costs have been identified and are allocated as follows:

- **Departmental Counsel** - Costs are allocated based on a time/effort analysis expended to the benefiting departments during 2012 as provided by the Corporation Counsel.
- **Child Support** - Costs associated with the Child Support Program have been identified based on information provided by the monthly Child Support claim reports. Direct billings have been appropriately credited against allocated costs.

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



**DEPARTMENT 7  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION**

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Counseling	Child Support
<b>Expenditures:</b>				
Salaries & Wages	229,428.00	47,560.42	160,562.80	21,304.78
Fringe Benefits	85,153.00	17,652.22	59,593.44	7,907.34
Prosecution / Legal Expense	4,283.00		4,283.00	
Contractual Consulting	3,626.00		3,626.00	
Office Supplies	840.00	840.00		
Postage	71.00	71.00		
Miscellaneous	7.00	7.00		
Subscriptions & Dues	1,383.00	1,383.00		
Law Research	9,400.00		9,400.00	
Conferences, Travel, Training	778.00	778.00		
Reports, Indices, Abstracts	3,148.00	3,148.00		
Operating Expenditures	515.00	515.00		
Capital Expenditures	1,055.00	1,055.00		
<b>Total Expenditures</b>	<b>339,687.00</b>	<b>73,009.64</b>	<b>237,465.24</b>	<b>29,212.12</b>
Disallowed / Capitalized		(7.00)		
General & Administrative Allocation	(0.00)	(73,009.64)	65,012.09	7,997.55
<b>Incoming Costs</b>				
1st Allocation				
Building Use	2,074.94		1,286.46	788.48
Equipment Use	-	-	-	-
Other Expenses	4,173.37	896.99	2,917.48	358.90
Telephone System	50.83	10.93	35.54	4.37
Facilities Operations	15,427.05	3,315.77	10,784.60	1,326.68
Central Transportation	10.28	2.21	7.18	0.88
<b>Total 1st Allocation</b>	<b>21,736.46</b>	<b>4,225.89</b>	<b>15,031.26</b>	<b>2,479.31</b>
General & Administrative Allocation	(0.00)	(4,225.89)	3,762.98	462.91
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>361,423.46</b>	<b>(7.00)</b>	<b>321,271.57</b>	<b>40,151.90</b>
2nd Allocation				
Building Use	2.10		1.30	0.80
Equipment Use	-	-	-	-
Other Expenses	3.61	0.78	2.52	0.31
Telephone System	31.35	6.74	21.92	2.70
Facilities Operations	1,581.04	339.82	1,105.26	135.97
Central Transportation	1.17	0.25	0.82	0.10
Corporation Counsel	12,238.92	2,630.54	8,555.87	1,052.51
Information Technology	8,779.75	1,887.05	6,137.66	755.03
Risk Management	818.52	175.93	572.20	70.39
DOA & County Manager	5,326.30	1,144.79	3,723.46	458.05
County Treasurer	133.38	28.67	93.24	11.47
County Clerk	314.82	67.67	220.08	27.07
Family Court Commissioner	-	-	-	-
<b>Total 2nd Allocation</b>	<b>29,230.96</b>	<b>6,282.22</b>	<b>20,434.34</b>	<b>2,514.40</b>
General & Administrative Allocation	(0.00)	(6,282.22)	5,594.06	688.16
Unallocated	-			
<b>Total 2nd Tier Allocation</b>	<b>29,230.96</b>	<b>-</b>	<b>26,028.40</b>	<b>3,202.56</b>
Total Incoming Costs	50,967.42	-	44,822.64	6,144.78
<b>Total Allocated Cost</b>	<b>390,647.42</b>	<b>(7.00)</b>	<b>347,299.97</b>	<b>43,354.45</b>



**DEPARTMENT 7  
FISCAL 2012**

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

**Department: Corporation Counsel  
Function: Departmental Counseling**

Total 1st Tier Allocation \$ 321,271.57  
Total 2nd Tier Allocation \$ 26,028.40  
Total Allocated Cost \$ 347,299.97

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Facilities Operations	2,349.53	2.17%	6,979.12		6,979.12	-	6,979.12
Corporation Counsel	4,120.25	3.81%	12,238.92		12,238.92	-	12,238.92
Information Technology	783.18	0.72%	2,326.37		2,326.37	200.47	2,526.84
Risk Management	4,699.06	4.34%	13,958.24		13,958.24	1,202.80	15,161.04
DOA & County Manager	27,411.21	25.34%	81,423.06		81,423.06	7,016.35	88,439.40
County Treasurer	6,222.90	5.75%	18,484.68		18,484.68	1,592.85	20,077.53
County Clerk	1,566.35	1.45%	4,652.75		4,652.75	400.93	5,053.68
Human Services	28,485.12	26.34%	84,613.04		84,613.04	7,291.23	91,904.27
Health Care Center	4,699.06	4.34%	13,958.24		13,958.24	1,202.80	15,161.04
Nursing Services	1,566.35	1.45%	4,652.75		4,652.75	400.93	5,053.68
District Attorney	783.18	0.72%	2,326.37		2,326.37	200.47	2,526.84
Sheriff	3,132.71	2.90%	9,305.49		9,305.49	801.87	10,107.36
County Jail	1,523.83	1.41%	4,526.44		4,526.44	390.05	4,916.49
Emergency Management	783.18	0.72%	2,326.37		2,326.37	200.47	2,526.84
Clerk of Court	783.18	0.72%	2,326.37		2,326.37	200.47	2,526.84
Courts and Judicial Services	783.18	0.72%	2,326.37		2,326.37	200.47	2,526.84
Highway	2,349.53	2.17%	6,979.12		6,979.12	601.40	7,580.52
Veterans	783.18	0.72%	2,326.37		2,326.37	200.47	2,526.84
Planning, Zoning, LCC, Surveyor	7,048.60	6.52%	20,937.36		20,937.36	1,804.20	22,741.56
Solid Waste & Recycling (ENS)	783.18	0.72%	2,326.37		2,326.37	200.47	2,526.84
Register of Deeds	1,566.35	1.45%	4,652.75		4,652.75	400.93	5,053.68
Comm / Emergency Plan	783.18	0.72%	2,326.37		2,326.37	200.47	2,526.84
Other Departments	5,150.32	0.05	15,298.65		15,298.65	1,318.31	16,616.95
<b>Total</b>	<b>108,156.62</b>	<b>100.00%</b>	<b>321,271.57</b>	<b>-</b>	<b>321,271.57</b>	<b>26,028.40</b>	<b>347,299.97</b>

Allocation Basis: Allocation to Benefiting Department Based on Services Provided During 2012

Allocation Source: Time/Effort Analysis by Corporation Counsel and Asst Corporation Counsel

**DEPARTMENT 7  
FISCAL 2012**

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

Department: Corporation Counsel  
Function: Child Support

Total 1st Tier Allocation \$ 40,151.90  
Total 2nd Tier Allocation 3,202.56  
Total Allocated Cost \$ 43,354.45

	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%	40,151.90	(29,212.12)	10,939.78	3,202.56	14,142.33
Total	<u>100</u>	<u>100.00%</u>	<u>40,151.90</u>	<u>(29,212.12)</u>	<u>10,939.78</u>	<u>3,202.56</u>	<u>14,142.33</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports and Cooperative Agreements

**DEPARTMENT 7  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
CORPORATION COUNSEL**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Corporation Counsel**

<u>Grantee Department</u>	<b>Total</b>	<b>Departmental Counseling</b>	<b>Child Support</b>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	<b>6,979.12</b>	6,979.12	-
Central Transportation	-	-	-
Corporation Counsel	<b>12,238.92</b>	12,238.92	-
Information Technology	<b>2,526.84</b>	2,526.84	-
Risk Management	<b>15,161.04</b>	15,161.04	-
DOA & County Manager	<b>88,439.40</b>	88,439.40	-
County Treasurer	<b>20,077.53</b>	20,077.53	-
County Clerk	<b>5,053.68</b>	5,053.68	-
Family Court Commissioner	-	-	-
Child Support	<b>14,142.33</b>	-	14,142.33
Human Services	<b>91,904.27</b>	91,904.27	-
Health Care Center	<b>15,161.04</b>	15,161.04	-
Nursing Services	<b>5,053.68</b>	5,053.68	-
District Attorney	<b>2,526.84</b>	2,526.84	-
Sheriff	<b>10,107.36</b>	10,107.36	-
County Jail	<b>4,916.49</b>	4,916.49	-
Emergency Management	<b>2,526.84</b>	2,526.84	-
Clerk of Court	<b>2,526.84</b>	2,526.84	-
Courts and Judicial Services	<b>2,526.84</b>	2,526.84	-
Highway	<b>7,580.52</b>	7,580.52	-
Transit	-	-	-
UW-Extension	-	-	-
Veterans	<b>2,526.84</b>	2,526.84	-
Planning, Zoning, LCC, Surveyor	<b>22,741.56</b>	22,741.56	-
Solid Waste & Recycling (ENS)	<b>2,526.84</b>	2,526.84	-
Register of Deeds	<b>5,053.68</b>	5,053.68	-
Comm / Emergency Plan	<b>2,526.84</b>	2,526.84	-
Other Departments	<b>16,616.95</b>	16,616.95	-
	<b>361,442.30</b>	<b>347,299.97</b>	<b>14,142.33</b>

**DEPARTMENT 8  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
MANAGEMENT INFORMATION SYSTEMS  
NATURE AND EXTENT OF SERVICES**

Dunn County's Management Information Systems is responsible for the maintaining and supporting the hardware and software of the County's computer systems. Services include designing and implementing information technology applications to meet department needs including: systems evaluation, planning and development.

The Department maintains detailed records of processing and service cost. Costs of operations are allocated based on work orders and project hours expended by benefiting department during 2011.

Direct-billed amounts have been appropriately offset against allocated costs.

Ref.: OMB Circular A-87, Attachment B, Section 6 and 11.



**DEPARTMENT 8  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**MANAGEMENT INFORMATION SYSTEMS**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: Information Technology

Functions:	Total	General & Administrative	Operations
<b>Expenditures:</b>			
Salaries & Wages	502,536.00		502,536.00
Fringe Benefits	220,810.00		220,810.00
Maintenance Contracts	558,309.00		558,309.00
Support	30,000.00		30,000.00
Telephone	74,197.00		74,197.00
Cell Phone	4,723.00		4,723.00
Internet Access	22,658.00		22,658.00
Wide Area Network (WAN)	8,640.00		8,640.00
Telephone Installation /Repair	9,072.00		9,072.00
Contractual / Consulting Services	6,225.00		6,225.00
Office Supplies	6,958.00		6,958.00
Miscellaneous Expenditures	8.00		8.00
Conferences & Education	13,637.00		13,637.00
Program Related Travel	100.00		100.00
Operatng Expenditures	2,040.00		2,040.00
	-		-
<b>Total Expenditures</b>	<b>1,459,913.00</b>	<b>-</b>	<b>1,459,913.00</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
<b>1st Allocation</b>			
Building Use	4,775.64	-	4,775.64
Equipment Use	130,446.26	-	130,446.26
Other Expenses	8,162.47	-	8,162.47
Telephone System	61.28	-	61.28
Facilities Operations	35,506.52	-	35,506.52
Central Transportation	621.10	-	621.10
Corporation Counsel	2,326.37	-	2,326.37
	-	-	-
<b>Total 1st Allocation</b>	<b>181,899.64</b>	<b>-</b>	<b>181,899.64</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>1,641,812.64</b>	<b>-</b>	<b>1,641,812.64</b>
<b>2nd Allocation</b>			
Building Use	4.83	-	4.83
Equipment Use	100.26	-	100.26
Other Expenses	6.97	-	6.97
Telephone System	37.80	-	37.80
Facilities Operations	3,638.89	-	3,638.89
Central Transportation	70.77	-	70.77
Corporation Counsel	200.47	-	200.47
Information Technology	625,739.87	-	625,739.87
Risk Management	3,482.39	-	3,482.39
DOA & County Manager	25,068.13	-	25,068.13
County Treasurer	1,029.00	-	1,029.00
County Clerk	-	-	-
Family Court Commissioner	-	-	-
	-	-	-
<b>Total 2nd Allocation</b>	<b>659,379.36</b>	<b>-</b>	<b>659,379.36</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>659,379.36</b>	<b>-</b>	<b>659,379.36</b>
<b>Total Incoming Costs</b>	<b>841,279.01</b>	<b>-</b>	<b>841,279.01</b>
<b>Total Allocated Cost</b>	<b>\$ 2,301,192.01</b>	<b>\$ -</b>	<b>\$ 2,301,192.01</b>



**DEPARTMENT 8  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
MANAGEMENT INFORMATION SYSTEMS  
FUNCTIONAL COST ALLOCATIONS**

Department: Information Technology  
Function: Operations

Total 1st Tier Allocation \$ 1,641,812.64  
Total 2nd Tier Allocation \$ 659,379.36  
Total Allocated Cost \$ 2,301,192.01

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	29.75	1.33%	21,766.46	-	21,766.46	-	21,766.46
Corporation Counsel	12.00	0.53%	8,779.75	-	8,779.75	-	8,779.75
Information Technology	855.25	38.11%	625,739.87	-	625,739.87	-	625,739.87
DOA & County Manager	142.75	6.36%	104,442.40	-	104,442.40	69,878.55	174,320.95
County Treasurer	38.25	1.70%	27,985.44	-	27,985.44	18,724.02	46,709.47
County Clerk	8.25	0.37%	6,036.08	-	6,036.08	4,038.52	10,074.59
Child Support	29.75	1.33%	21,766.46	-	21,766.46	14,563.13	36,329.59
Human Services	255.25	11.37%	186,752.53	-	186,752.53	124,949.21	311,701.74
Health Care Center	117.50	5.24%	85,968.35	-	85,968.35	57,518.24	143,486.60
Nursing Services	193.75	8.63%	141,756.33	-	141,756.33	94,843.91	236,600.24
District Attorney	2.75	0.12%	2,012.03	-	2,012.03	1,346.17	3,358.20
Sheriff	90.50	4.03%	66,213.92	-	66,213.92	44,301.29	110,515.21
County Jail	88.50	3.94%	64,750.63	-	64,750.63	43,322.25	108,072.88
Emergency Management	1.75	0.08%	1,280.38	-	1,280.38	856.65	2,137.03
Clerk of Court	15.75	0.70%	11,523.42	-	11,523.42	7,709.89	19,233.31
Courts and Judicial Services	7.00	0.31%	5,121.52	-	5,121.52	3,426.62	8,548.14
Highway	24.75	1.10%	18,108.23	-	18,108.23	12,115.55	30,223.77
Transit	7.50	0.33%	5,487.34	-	5,487.34	3,671.38	9,158.72
UW-Extension	31.50	1.40%	23,046.84	-	23,046.84	15,419.78	38,466.62
Veterans	18.25	0.81%	13,352.53	-	13,352.53	8,933.68	22,286.22
Planning, Zoning, LCC, Surveyor	126.75	5.65%	92,738.08	(4,049.00)	88,687.08	62,046.28	150,733.35
Register of Deeds	21.25	0.95%	15,547.47	-	15,547.47	10,402.24	25,949.70
Comm / Emergency Plan	70.00	3.12%	51,215.19	-	51,215.19	34,266.19	85,481.38
Other Departments	55.25	2.46%	40,423.42	(33,864.00)	6,559.42	27,045.81	33,605.23
<b>Total</b>	<b>2,244.00</b>	<b>100.00%</b>	<b>1,641,812.64</b>	<b>(37,913.00)</b>	<b>1,603,899.64</b>	<b>659,379.36</b>	<b>2,263,279.01</b>

Allocation Basis: Work Order and Project Hours by Benefiting Department during 2012

Allocation Source: Time/Effort Analysis by MIS Department Manager



**DEPARTMENT 8  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
MANAGEMENT INFORMATION SYSTEMS  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Information Technology**

<u>Grantee Department</u>	<b>Total</b>	<b>Operations</b>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	<b>21,766.46</b>	21,766.46
Central Transportation	-	-
Corporation Counsel	<b>8,779.75</b>	8,779.75
Information Technology	<b>625,739.87</b>	625,739.87
Risk Management	-	-
DOA & County Manager	<b>174,320.95</b>	174,320.95
County Treasurer	<b>46,709.47</b>	46,709.47
County Clerk	<b>10,074.59</b>	10,074.59
Family Court Commissioner	-	-
Child Support	<b>36,329.59</b>	36,329.59
Human Services	<b>311,701.74</b>	311,701.74
Health Care Center	<b>143,486.60</b>	143,486.60
Nursing Services	<b>236,600.24</b>	236,600.24
District Attorney	<b>3,358.20</b>	3,358.20
Sheriff	<b>110,515.21</b>	110,515.21
County Jail	<b>108,072.88</b>	108,072.88
Emergency Management	<b>2,137.03</b>	2,137.03
Clerk of Court	<b>19,233.31</b>	19,233.31
Courts and Judicial Services	<b>8,548.14</b>	8,548.14
Highway	<b>30,223.77</b>	30,223.77
Transit	<b>9,158.72</b>	9,158.72
UW-Extension	<b>38,466.62</b>	38,466.62
Veterans	<b>22,286.22</b>	22,286.22
Planning, Zoning, LCC, Surveyor	<b>150,733.35</b>	150,733.35
Solid Waste & Recycling (ENS)	-	-
Register of Deeds	<b>25,949.70</b>	25,949.70
Comm / Emergency Plan	<b>85,481.38</b>	85,481.38
Other Departments	<b>33,605.23</b>	33,605.23
	<hr/> <b>2,263,279.01</b> <hr/>	<hr/> <b>2,263,279.01</b> <hr/>



**DUNN COUNTY, WISCONSIN  
RISK MANAGEMENT  
NATURE AND EXTENT OF SERVICES**

Dunn County protects its employees and property through various types of insurance coverage including General Liability and Umbrella insurance, and Property Insurance. The Health Care Center, Transit and Highway are directly charged for various premiums related to their operations. For plan purposes these direct billed amounts have been appropriately used to reduce the amount of premium allocations. Insurance costs allocated in this chapter are:

- **Property / Liability Insurance** – Cost have been reduced by the amount of premium charged to departments. The remaining (net) costs are allocated to benefiting departments based on the usable square footage for those departments where premium costs have not been directly identified and/or billed.
- **Employee Liability** – Costs related to employee bonds and employee safety, are allocated to departments where related premium costs have not been directly identified/billed - based on the number of employees.
- **Department Specific** – Allocation of unbilled costs for specific coverage including Unemployment Compensation is based on the information provided in specific policies and invoices.

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



**DEPARTMENT 9  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**RISK MANAGEMENT**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: Risk Management

Functions:	Total	General & Administrative	Property Insurance	Employee Liability	Department Specific
<b>Expenditures:</b>					
Property Claims	58,158.00				58,158.00
Property Insurance	23,941.00		6,891.00		17,050.00
Liability Insurance	97,059.00			76,719.53	20,339.47
Employee Bonds	4,662.00			4,362.00	300.00
Unemployment Compensation	30,556.00				30,556.00
Employee Safety	1,161.00			1,161.00	
Deductible Fund Escrow	39,721.00			39,721.00	
<b>Total Expenditures</b>	<b>255,258.00</b>	<b>-</b>	<b>6,891.00</b>	<b>121,963.53</b>	<b>126,403.47</b>
<b>Cost Adjustments:</b>					
Liability Insurance Revenue	(17,722.00)			(13,404.92)	(4,317.08)
Property Insurance Revenue	(47,830.00)		(20,609.95)		(27,220.05)
<b>Total Cost Adjustments</b>	<b>(65,552.00)</b>	<b>-</b>	<b>(20,609.95)</b>	<b>(13,404.92)</b>	<b>(31,537.13)</b>
Disallowed / Capitalized	-				
General & Administrative Allocation	-	-	-	-	-
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Use	-				
Equipment Use	-				
Other Expenses	464.24		12.53	221.82	229.89
Telephone System	-				
Facilities Operations	-				
Central Transportation	-				
Corporation Counsel	13,958.24		376.82	6,669.32	6,912.10
Information Technology	-				
<b>Total 1st Allocation</b>	<b>14,422.48</b>	<b>-</b>	<b>389.35</b>	<b>6,891.13</b>	<b>7,142.00</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>204,128.48</b>	<b>-</b>	<b>(13,329.59)</b>	<b>115,449.74</b>	<b>102,008.33</b>
<b>2nd Allocation</b>					
Building Use	-				
Equipment Use	-				
Other Expenses	0.49		0.01	0.23	0.24
Telephone System	-				
Facilities Operations	-				
Central Transportation	-				
Corporation Counsel	1,202.80		32.47	574.70	595.63
Information Technology	-				
Risk Management	-				
DOA & County Manager	19,752.11		533.23	9,437.66	9,781.22
County Treasurer	227.05		6.13	108.49	112.44
County Clerk	157.41		4.25	75.21	77.95
Family Court Commissioner	-				
<b>Total 2nd Allocation</b>	<b>21,339.86</b>	<b>-</b>	<b>576.10</b>	<b>10,196.29</b>	<b>10,567.48</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
<b>Total 2nd Tier Allocation</b>	<b>21,339.86</b>	<b>-</b>	<b>576.10</b>	<b>10,196.29</b>	<b>10,567.48</b>
Total Incoming Costs	35,762.35	-	965.45	17,087.42	17,709.47
<b>Total Allocated Cost</b>	<b>\$ 225,468.35</b>	<b>\$ -</b>	<b>\$ (12,753.50)</b>	<b>\$ 125,646.03</b>	<b>\$ 112,575.81</b>



**DEPARTMENT 9  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
RISK MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS**

Department: Risk Management  
Function: Property Insurance

Total 1st Tier Allocation \$ (13,329.59)  
Total 2nd Tier Allocation \$ 576.10  
Total Allocated Cost \$ (12,753.50)

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	1,790	1.18%	(157.26)		(157.26)	-	(157.26)
Corporation Counsel	1,396	0.92%	(122.64)		(122.64)	-	(122.64)
Information Technology	3,213	2.12%	(282.28)		(282.28)	-	(282.28)
DOA & County Manager	3,197	2.11%	(280.87)		(280.87)	12.67	(268.20)
County Treasurer	960	0.63%	(84.34)		(84.34)	3.81	(80.53)
County Clerk	998	0.66%	(87.68)		(87.68)	3.96	(83.72)
Family Court Commissioner	340	0.22%	(29.87)		(29.87)	1.35	(28.52)
Child Support	2,260	1.49%	(198.55)		(198.55)	8.96	(189.59)
Human Services	13,888	9.15%	(1,220.12)		(1,220.12)	55.05	(1,165.06)
Nursing Services	8,024	5.29%	(704.94)		(704.94)	31.81	(673.13)
District Attorney	2,399	1.58%	(210.76)		(210.76)	9.51	(201.25)
Sheriff	13,026	8.59%	(1,144.39)		(1,144.39)	51.64	(1,092.75)
County Jail	42,648	28.11%	(3,746.81)		(3,746.81)	169.06	(3,577.74)
Emergency Management	318	0.21%	(27.94)		(27.94)	1.26	(26.68)
Clerk of Court	3,372	2.22%	(296.24)		(296.24)	13.37	(282.88)
Courts and Judicial Services	15,948	10.51%	(1,401.10)		(1,401.10)	63.22	(1,337.88)
UW-Extension	1,398	0.92%	(122.82)		(122.82)	5.54	(117.28)
Veterans	943	0.62%	(82.85)		(82.85)	3.74	(79.11)
Planning, Zoning, LCC, Surveyor	1,398	0.92%	(122.82)		(122.82)	5.54	(117.28)
Register of Deeds	1,960	1.29%	(172.19)		(172.19)	7.77	(164.42)
Comm / Emergency Plan	1,646	1.08%	(144.61)		(144.61)	6.53	(138.08)
Other Departments	30,602	20.17%	(2,688.52)		(2,688.52)	121.31	(2,567.20)
<b>Total</b>	<b>151,724</b>	<b>100.00%</b>	<b>(13,329.59)</b>	<b>-</b>	<b>(13,329.59)</b>	<b>576.10</b>	<b>(12,753.50)</b>

Allocation Basis: Usable Square Footage by Departments Not Direct Billed

Allocation Source: Maintenance and Finance Departments



**DEPARTMENT 9  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
RISK MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS**

**Department: Risk Management  
Function: Employee Liability**

Total 1st Tier Allocation \$ 115,449.74  
Total 2nd Tier Allocation \$ 10,196.29  
Total Allocated Cost \$ 125,646.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	12.00	3.26%	3,764.67		3,764.67	-	3,764.67
Corporation Counsel	3.00	0.82%	941.17		941.17	-	941.17
Information Technology	12.00	3.26%	3,764.67		3,764.67	-	3,764.67
DOA & County Manager	7.00	1.90%	2,196.05		2,196.05	209.31	2,405.36
County Treasurer	4.00	1.09%	1,254.89		1,254.89	119.60	1,374.49
County Clerk	5.00	1.36%	1,568.61		1,568.61	149.51	1,718.12
Child Support	8.00	2.17%	2,509.78		2,509.78	239.21	2,748.99
Human Services	69.00	18.75%	21,646.83		21,646.83	2,063.18	23,710.01
Nursing Services	31.00	8.42%	9,725.39		9,725.39	926.94	10,652.32
District Attorney	5.00	1.36%	1,568.61		1,568.61	149.51	1,718.12
Sheriff	54.00	14.67%	16,940.99		16,940.99	1,614.66	18,555.66
County Jail	31.00	8.42%	9,725.39		9,725.39	926.94	10,652.32
Emergency Management	2.00	0.54%	627.44		627.44	59.80	687.25
Clerk of Court	14.00	3.80%	4,392.11		4,392.11	418.62	4,810.73
Courts and Judicial Services	3.00	0.82%	941.17		941.17	89.70	1,030.87
UW-Extension	7.00	1.90%	2,196.05		2,196.05	209.31	2,405.36
Veterans	2.00	0.54%	627.44		627.44	59.80	687.25
Planning, Zoning, LCC, Surveyor	14.00	3.80%	4,392.11		4,392.11	418.62	4,810.73
Solid Waste & Recycling (ENS)	4.00	1.09%	1,254.89		1,254.89	119.60	1,374.49
Register of Deeds	4.00	1.09%	1,254.89		1,254.89	119.60	1,374.49
Comm / Emergency Plan	13.00	3.53%	4,078.39		4,078.39	388.71	4,467.10
Other Departments	64.00	17.39%	20,078.22		20,078.22	1,913.67	21,991.89
		-	-		-	-	-
<b>Total</b>	<b>368.00</b>	<b>100.00%</b>	<b>115,449.74</b>	<b>-</b>	<b>115,449.74</b>	<b>10,196.29</b>	<b>125,646.03</b>

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



**DEPARTMENT 9  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
RISK MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS**

**Department: Risk Management  
Function: Department Specific**

Total 1st Tier Allocation \$ 102,008.33  
Total 2nd Tier Allocation \$ 10,567.48  
Total Allocated Cost \$ 112,575.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	9,031.95	7.15%	7,288.79		7,288.79	-	7,288.79
Central Transportation	3,181.34	2.52%	2,567.34		2,567.34	-	2,567.34
DOA & County Manager	3,173.62	2.51%	2,561.11		2,561.11	293.69	2,854.81
Human Services	7,720.52	6.11%	6,230.46		6,230.46	714.47	6,944.94
Nursing Services	898.00	0.71%	724.69		724.69	83.10	807.79
District Attorney	1,402.00	1.11%	1,131.41		1,131.41	129.74	1,261.16
Sheriff	39,599.42	31.33%	31,956.76		31,956.76	3,664.61	35,621.37
County Jail	7,114.32	5.63%	5,741.26		5,741.26	658.37	6,399.64
Highway	3,161.12	2.50%	2,551.03		2,551.03	292.54	2,843.56
Transit	678.04	0.54%	547.18		547.18	62.75	609.93
Planning, Zoning, LCC, Surveyor	4,168.65	3.30%	3,364.10		3,364.10	385.78	3,749.88
Solid Waste & Recycling (ENS)	769.58	0.61%	621.05		621.05	71.22	692.27
Comm / Emergency Plan	4,952.00	3.92%	3,996.27		3,996.27	458.27	4,454.54
Other Departments	40,553.72	32.08%	32,726.88		32,726.88	3,752.93	36,479.80
<b>Total</b>	<b>126,404.28</b>	<b>100.00%</b>	<b>102,008.33</b>	<b>-</b>	<b>102,008.33</b>	<b>10,567.48</b>	<b>112,575.81</b>

Allocation Basis: Direct Allocation to Benefiting Department  
Allocation Source: Insurance Premiums and Unemployment Compensation Claim Detail



**DEPARTMENT 9  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**RISK MANAGEMENT**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department:	Risk Management			
<u>Grantee Department</u>	Total	Property Insurance	Employee Liability	Department Specific
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
Facilities Operations	10,896.20	(157.26)	3,764.67	7,288.79
Central Transportation	2,567.34	-	-	2,567.34
Corporation Counsel	818.52	(122.64)	941.17	-
Information Technology	3,482.39	(282.28)	3,764.67	-
Risk Management	-	-	-	-
DOA & County Manager	4,991.97	(268.20)	2,405.36	2,854.81
County Treasurer	1,293.96	(80.53)	1,374.49	-
County Clerk	1,634.39	(83.72)	1,718.12	-
Family Court Commissioner	(28.52)	(28.52)	-	-
Child Support	2,559.39	(189.59)	2,748.99	-
Human Services	29,489.88	(1,165.06)	23,710.01	6,944.94
Health Care Center	-	-	-	-
Nursing Services	10,786.98	(673.13)	10,652.32	807.79
District Attorney	2,778.02	(201.25)	1,718.12	1,261.16
Sheriff	53,084.28	(1,092.75)	18,555.66	35,621.37
County Jail	13,474.21	(3,577.74)	10,652.32	6,399.64
Emergency Management	660.57	(26.68)	687.25	-
Clerk of Court	4,527.85	(282.88)	4,810.73	-
Courts and Judicial Services	(307.01)	(1,337.88)	1,030.87	-
Highway	2,843.56	-	-	2,843.56
Transit	609.93	-	-	609.93
UW-Extension	2,288.08	(117.28)	2,405.36	-
Veterans	608.14	(79.11)	687.25	-
Planning, Zoning, LCC, Surveyor	8,443.33	(117.28)	4,810.73	3,749.88
Solid Waste & Recycling (ENS)	2,066.76	-	1,374.49	692.27
Register of Deeds	1,210.07	(164.42)	1,374.49	-
Comm / Emergency Plan	8,783.56	(138.08)	4,467.10	4,454.54
Other Departments	55,904.49	(2,567.20)	21,991.89	36,479.80
	<u>225,468.35</u>	<u>(12,753.50)</u>	<u>125,646.03</u>	<u>112,575.81</u>



**DEPARTMENT 10  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION**

**NATURE AND EXTENT OF SERVICES**

The County Manager directs all functions of the County government not otherwise assigned to other County officials and directly oversees the activities of the Department of Administration. The duties of this Department have been functionalized and the respective costs allocated as follows:

- **Financial Management** – Costs related to the operations of the accounting, budgeting, audits, and related general ledger system are allocated based on the number of accounts payable transactions by department during 2012.
- **Human Resources** – Cost related to the role of Personnel Administrator are allocated based on the number of employees by department with Health Care Center and Highway weighted at 10% in consideration of the work performed at the department level.
- **Payroll** – Activities classified as payroll related include maintaining payroll records, processing payroll checks and monitoring fringe benefits. Costs have been allocated to departments based on the number of payroll checks/direct deposits issued in 2012 with Health Care Center and Highway weighted at 25% to reflect departmental effort.
- **Purchasing** – Costs related to general purchasing activities have been allocated based on the number of purchase orders processed by department during 2012.
- **Mail & General Services** – Costs associated with mail processing and basic central services operations are allocated based on the number of employees per benefiting department. (Note: Telephone system related costs have been allocated in Chapter 4).
- **Risk Management** – Costs associated with the administration of the County's insurance program are allocated directly to Risk Management for further analysis and allocation.
- **General Government** – Costs relative to serving the County Board and various committees and other activities/programs not previously identified have been classified as General Government and are properly removed from further allocation.

Ref.: OMB Circular A-87, Attachment B, Sections 1, 3, 9, 11, 17, 23 and 25.



**DEPARTMENT 10  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION**

**DEPARTMENTAL COSTS BY FUNCTION**

Departments: DOA & County Manager	Functions:	Total	General & Administrative	Financial Management	Human Resources	Payroll
<b>Expenditures:</b>						
Salaries & Wages		433,864.00	120,180.33	85,905.07	84,169.62	49,026.63
Fringe Benefits		185,369.00	51,347.21	36,703.06	35,961.59	20,946.70
Maintenance Contracts		4,521.00	4,521.00	-	-	-
Contractual Fees - Building Project		477,182.00	-	-	-	-
Accounting and Auditing Services		27,130.00	-	27,130.00	-	-
Office Supplies		2,576.00	2,576.00	-	-	-
Copier Supplies		724.00	724.00	-	-	-
Publications		522.00	363.00	159.00	-	-
Subscriptions & Dues		3,519.00	1,785.00	335.00	809.00	-
Conferences & Education		8,340.00	2,447.00	2,297.00	1,869.00	-
Vehicle Allowance		6,885.00	6,885.00	-	-	-
Program Related Travel		2,466.00	589.00	1,728.00	72.00	-
Operating Expenditures		382.00	-	382.00	-	-
Recruitment		2,104.00	-	-	2,104.00	-
Labor Relations		350.00	-	-	350.00	-
Compensated Absences		261,675.00	-	-	-	-
Miscellaneous Central Services		1,947.00	11.00	5.00	9.00	-
Telephone		174.00	-	-	-	-
Postage		56,272.00	-	-	-	-
		-	-	-	-	-
<b>Total Expenditures</b>		<b>1,475,802.00</b>	<b>191,228.54</b>	<b>154,644.13</b>	<b>125,344.20</b>	<b>69,973.33</b>
<b>Cost Adjustments:</b>						
Reallocation of Telephone to Chapter 4		(174.00)	-	-	-	-
Reallocation of Audit Costs to Chapter 3		(27,130.00)	-	(27,130.00)	-	-
		-	-	-	-	-
<b>Total Cost Adjustments</b>		<b>(27,304.00)</b>	<b>-</b>	<b>(27,130.00)</b>	<b>-</b>	<b>-</b>
Disallowed / Capitalized		(578,810.51)	-	-	-	-
General & Administrative Allocation		-	(191,228.54)	52,369.64	51,311.67	29,887.72
<b>Incoming Costs</b>						
<b>1st Allocation</b>						
Building Use		4,751.85	-	1,301.34	1,275.05	742.68
Equipment Use		1,387.60	-	380.01	372.33	216.87
Other Expenses		10,637.13	-	2,913.07	2,854.22	1,662.51
Telephone System		60.44	-	16.55	16.22	9.45
Facilities Operations		35,329.70	-	9,675.35	9,479.89	5,521.79
Central Transportation		478.53	-	131.05	128.40	74.79
Corporation Counsel		81,423.06	-	22,298.43	21,847.96	12,725.87
Information Technology		104,442.40	-	28,602.48	28,024.66	16,323.64
Risk Management		4,476.30	-	1,225.87	1,201.11	699.62
		-	-	-	-	-
<b>Total 1st Allocation</b>		<b>242,987.01</b>	<b>-</b>	<b>66,544.16</b>	<b>65,199.83</b>	<b>37,977.22</b>
Unallocated		(47,723.59)	-	-	-	-
General & Administrative Allocation		-	-	-	-	-
<b>Total 1st Tier Allocation</b>		<b>1,064,950.91</b>	<b>-</b>	<b>246,427.94</b>	<b>241,855.71</b>	<b>137,838.28</b>
<b>2nd Allocation</b>						
Building Use		4.80	-	1.31	1.29	0.75
Equipment Use		1.07	-	0.29	0.29	0.17
Other Expenses		9.29	-	2.54	2.49	1.45
Telephone System		37.28	-	10.21	10.00	5.83
Facilities Operations		3,620.76	-	991.58	971.55	565.90
Central Transportation		54.53	-	14.93	14.63	8.52
Corporation Counsel		7,016.35	-	1,921.49	1,882.67	1,096.61
Information Technology		69,878.55	-	19,136.86	18,750.26	10,921.54
Risk Management		515.68	-	141.22	138.37	80.60
DOA & County Manager		44,456.59	5,080.75	-	39,375.84	-
County Treasurer		2,460.76	-	673.90	660.29	384.60
County Clerk		9,575.79	-	2,622.42	2,569.44	1,496.63
Family Court Commissioner		-	-	-	-	-
		-	-	-	-	-
<b>Total 2nd Allocation</b>		<b>137,631.43</b>	<b>5,080.75</b>	<b>25,516.76</b>	<b>64,377.11</b>	<b>14,562.80</b>
Unallocated		(19,108.04)	-	-	-	-
General & Administrative Allocation		-	(5,080.75)	1,391.41	1,363.30	794.09
<b>Total 2nd Tier Allocation</b>		<b>118,523.39</b>	<b>-</b>	<b>26,908.17</b>	<b>65,740.41</b>	<b>15,356.68</b>
Total Incoming Costs		313,786.81	-	93,452.33	130,940.24	53,333.91
<b>Total Allocated Cost</b>		<b>\$ 1,183,474.30</b>	<b>\$ -</b>	<b>\$ 273,336.11</b>	<b>\$ 307,596.12</b>	<b>\$ 153,194.96</b>



**DEPARTMENT 10  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION**

**DEPARTMENTAL COSTS BY FUNCTION**

Functions:	Total	Purchasing	Mail & General Services	Risk Management	Department Specific	General Government
<b>Expenditures:</b>						
Salaries & Wages	433,864.00	22,994.79	3,904.78	6,074.10	11,714.33	49,894.36
Fringe Benefits	185,369.00	9,824.56	1,668.32	2,595.17	5,004.96	21,317.44
Maintenance Contracts	4,521.00					
Contractual Fees - Building Project	477,182.00					477,182.00
Accounting and Auditing Services	27,130.00					
Office Supplies	2,576.00					
Copier Supplies	724.00					
Publications	522.00					
Subscriptions & Dues	3,519.00			590.00		
Conferences & Education	8,340.00			1,727.00		
Vehicle Allowance	6,885.00					
Program Related Travel	2,466.00			77.00		
Operating Expenditures	382.00					
Recruitment	2,104.00					
Labor Relations	350.00					
Compensated Absences	261,675.00				261,675.00	
Miscellaneous Central Services	1,947.00		1,922.00			
Telephone	174.00		174.00			
Postage	56,272.00		56,272.00			
<b>Total Expenditures</b>	<b>1,475,802.00</b>	<b>32,819.35</b>	<b>63,941.10</b>	<b>11,063.26</b>	<b>278,394.29</b>	<b>548,393.80</b>
<b>Cost Adjustments:</b>						
Reallocation of Telephone to Chapter 4	(174.00)		(174.00)			
Reallocation of Audit Costs to Chapter 3	(27,130.00)					
<b>Total Cost Adjustments</b>	<b>(27,304.00)</b>	<b>-</b>	<b>(174.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Disallowed / Capitalized</b>	<b>(578,810.51)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(578,810.51)</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>14,018.14</b>	<b>2,380.44</b>	<b>3,702.90</b>	<b>7,141.31</b>	<b>30,416.71</b>
<b>Incoming Costs</b>						
<b>1st Allocation</b>						
Building Use	4,751.85	348.34	59.15	92.01	177.46	755.83
Equipment Use	1,387.60	101.72	17.27	26.87	51.82	220.71
Other Expenses	10,637.13	779.76	132.41	205.97	397.24	1,691.94
Telephone System	60.44	4.43	0.75	1.17	2.26	9.61
Facilities Operations	35,329.70	2,589.87	439.79	684.12	1,319.37	5,619.52
Central Transportation	478.53	35.08	5.96	9.27	17.87	76.11
Corporation Counsel	81,423.06	5,968.77	1,013.57	1,576.66	3,040.70	12,951.11
Information Technology	104,442.40	7,656.22	1,300.11	2,022.40	3,900.34	16,612.55
Risk Management	4,476.30	328.14	55.72	86.68	167.16	712.00
<b>Total 1st Allocation</b>	<b>242,987.01</b>	<b>17,812.33</b>	<b>3,024.73</b>	<b>4,705.14</b>	<b>9,074.20</b>	<b>38,649.39</b>
<b>Unallocated</b>	<b>(47,723.59)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(9,074.20)</b>	<b>(38,649.39)</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total 1st Tier Allocation</b>	<b>1,064,950.91</b>	<b>64,649.81</b>	<b>69,172.27</b>	<b>19,471.31</b>	<b>285,535.61</b>	<b>-</b>
<b>2nd Allocation</b>						
Building Use	4.80	0.35	0.06	0.09	0.18	0.76
Equipment Use	1.07	0.08	0.01	0.02	0.04	0.17
Other Expenses	9.29	0.68	0.12	0.18	0.35	1.48
Telephone System	37.28	2.73	0.46	0.72	1.39	5.93
Facilities Operations	3,620.76	265.42	45.07	70.11	135.22	575.92
Central Transportation	54.53	4.00	0.68	1.06	2.04	8.67
Corporation Counsel	7,016.35	514.34	87.34	135.86	262.02	1,116.02
Information Technology	69,878.55	5,122.49	869.86	1,353.11	2,609.57	11,114.85
Risk Management	515.88	37.80	6.42	9.99	19.26	82.02
DOA & County Manager	44,456.59					
County Treasurer	2,460.76	180.39	30.63	47.65	91.90	391.41
County Clerk	9,575.79	701.96	119.20	185.42	357.60	1,523.12
Family Court Commissioner	-	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>137,631.43</b>	<b>6,830.24</b>	<b>1,159.85</b>	<b>1,804.22</b>	<b>3,479.56</b>	<b>14,820.34</b>
<b>Unallocated</b>	<b>(19,108.04)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(3,479.56)</b>	<b>(15,628.48)</b>
<b>General &amp; Administrative Allocation</b>	<b>-</b>	<b>372.45</b>	<b>63.25</b>	<b>98.38</b>	<b>189.74</b>	<b>808.14</b>
<b>Total 2nd Tier Allocation</b>	<b>118,523.39</b>	<b>7,202.69</b>	<b>1,223.10</b>	<b>1,902.60</b>	<b>189.74</b>	<b>-</b>
<b>Total Incoming Costs</b>	<b>313,786.81</b>	<b>25,015.02</b>	<b>4,247.83</b>	<b>6,607.74</b>	<b>189.74</b>	<b>-</b>
<b>Total Allocated Cost</b>	<b>\$ 1,183,474.30</b>	<b>\$ 71,852.50</b>	<b>\$ 70,395.37</b>	<b>\$ 21,373.91</b>	<b>\$ 285,725.34</b>	<b>\$ (0.00)</b>



**DEPARTMENT 10  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION  
FUNCTIONAL COST ALLOCATIONS**

Department: DOA & County Manager  
Function: Financial Management

Total 1st Tier Allocation	\$	246,427.94
Total 2nd Tier Allocation		<u>26,908.17</u>
Total Allocated Cost	\$	273,336.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Telephone System	48	0.46%	1,123.21	-	1,123.21	-	1,123.21
Facilities Operations	419	3.98%	9,804.70	-	9,804.70	-	9,804.70
Corporation Counsel	24	0.23%	561.61	-	561.61	-	561.61
Risk Management	12	0.11%	280.80	-	280.80	-	280.80
DOA & County Manager	730	6.93%	17,082.18	-	17,082.18	-	17,082.18
County Treasurer	730	6.93%	17,082.18	-	17,082.18	2,112.60	19,194.78
County Clerk	84	0.80%	1,965.62	-	1,965.62	243.09	2,208.71
Child Support	36	0.34%	842.41	-	842.41	104.18	946.59
Human Services	2,202	20.91%	51,527.33	-	51,527.33	6,372.53	57,899.86
Health Care Center	1,233	11.71%	28,852.50	-	28,852.50	3,568.27	32,420.77
Nursing Services	383	3.64%	8,962.29	-	8,962.29	1,108.39	10,070.68
District Attorney	287	2.73%	6,715.87	-	6,715.87	830.57	7,546.44
Sheriff	407	3.86%	9,523.90	-	9,523.90	1,177.85	10,701.75
County Jail	311	2.95%	7,277.47	-	7,277.47	900.03	8,177.50
Emergency Management	12	0.11%	280.80	-	280.80	34.73	315.53
Clerk of Court	168	1.60%	3,931.24	-	3,931.24	486.19	4,417.43
Courts and Judicial Services	203	1.93%	4,750.25	-	4,750.25	587.48	5,337.73
Highway	1,328	12.61%	31,075.52	-	31,075.52	3,843.20	34,918.72
Transit	156	1.48%	3,650.44	-	3,650.44	451.46	4,101.90
UW-Extension	84	0.80%	1,965.62	-	1,965.62	243.09	2,208.71
Veterans	48	0.46%	1,123.21	-	1,123.21	138.91	1,262.12
Planning, Zoning, LCC, Surveyor	227	2.16%	5,311.85	-	5,311.85	656.93	5,968.79
Solid Waste & Recycling (ENS)	443	4.21%	10,366.31	-	10,366.31	1,282.03	11,648.34
Register of Deeds	12	0.11%	280.80	-	280.80	34.73	315.53
Comm / Emergency Plan	72	0.68%	1,684.82	-	1,684.82	208.37	1,893.18
Other Departments	872	8.28%	20,405.01	-	20,405.01	2,523.55	22,928.56
<b>Total</b>	<b>10,531</b>	<b>100.00%</b>	<b>246,427.94</b>	<b>-</b>	<b>246,427.94</b>	<b>26,908.17</b>	<b>273,336.11</b>

Allocation Basis: Accounts Payable Transactions by Department During 2012

Allocation Source: Personnel Records and Reports

**DEPARTMENT 10  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION  
FUNCTIONAL COST ALLOCATIONS**

**Department: DOA & County Manager  
Function: Human Resources**

Total 1st Tier Allocation	\$	241,855.71
Total 2nd Tier Allocation		<u>65,740.41</u>
Total Allocated Cost	\$	307,596.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	12.00	3.62%	8,762.89	-	8,762.89		8,762.89
Corporation Counsel	3.00	0.91%	2,190.72	-	2,190.72		2,190.72
Information Technology	12.00	3.62%	8,762.89	-	8,762.89	-	8,762.89
DOA & County Manager	7.00	2.11%	5,111.68	-	5,111.68	-	5,111.68
County Treasurer	4.00	1.21%	2,920.96	-	2,920.96	884.80	3,805.76
County Clerk	5.00	1.51%	3,651.20	-	3,651.20	1,106.00	4,757.20
Child Support	8.00	2.42%	5,841.93	-	5,841.93	1,769.59	7,611.52
Human Services	69.00	20.83%	50,386.61	-	50,386.61	15,262.75	65,649.35
Health Care Center	17.10	5.16%	12,487.12	-	12,487.12	3,782.51	16,269.62
Nursing Services	31.00	9.36%	22,637.46	-	22,637.46	6,857.18	29,494.64
District Attorney	5.00	1.51%	3,651.20	-	3,651.20	1,106.00	4,757.20
Sheriff	54.00	16.30%	39,433.00	-	39,433.00	11,944.76	51,377.75
County Jail	31.00	9.36%	22,637.46	-	22,637.46	6,857.18	29,494.64
Emergency Management	2.00	0.60%	1,460.48	-	1,460.48	442.40	1,902.88
Clerk of Court	14.00	4.23%	10,223.37	-	10,223.37	3,096.79	13,320.16
Courts and Judicial Services	3.00	0.91%	2,190.72	-	2,190.72	663.60	2,854.32
Highway	6.10	1.84%	4,454.47	-	4,454.47	1,349.32	5,803.78
Transit	1.00	0.30%	730.24	-	730.24	221.20	951.44
UW-Extension	7.00	2.11%	5,111.68	-	5,111.68	1,548.39	6,660.08
Veterans	2.00	0.60%	1,460.48	-	1,460.48	442.40	1,902.88
Planning, Zoning, LCC, Surveyor	14.00	4.23%	10,223.37	-	10,223.37	3,096.79	13,320.16
Solid Waste & Recycling (ENS)	4.00	1.21%	2,920.96	-	2,920.96	884.80	3,805.76
Register of Deeds	4.00	1.21%	2,920.96	-	2,920.96	884.80	3,805.76
Comm / Emergency Plan	13.00	3.93%	9,493.13	-	9,493.13	2,875.59	12,368.72
Other Departments	3.00	0.91%	2,190.72	-	2,190.72	663.60	2,854.32
<b>Total</b>	<b>331.20</b>	<b>100.00%</b>	<b>241,855.71</b>	<b>-</b>	<b>241,855.71</b>	<b>65,740.41</b>	<b>307,596.12</b>

Allocation Basis: Number of Employees by Department with HCC and Highway weighted at 10% - Less Effort Required

Allocation Source: Financial and Payroll Records/Reports

**DEPARTMENT 10  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION  
FUNCTIONAL COST ALLOCATIONS**

Department: DOA & County Manager  
Function: Payroll

Total 1st Tier Allocation	\$	137,838.28
Total 2nd Tier Allocation		<u>15,356.68</u>
Total Allocated Cost	\$	153,194.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	312	3.34%	4,610.49	-	4,610.49	-	4,610.49
Corporation Counsel	78	0.84%	1,152.62	-	1,152.62	-	1,152.62
Information Technology	302	3.24%	4,462.72	-	4,462.72	-	4,462.72
DOA & County Manager	182	1.95%	2,689.46	-	2,689.46	-	2,689.46
County Treasurer	104	1.11%	1,536.83	-	1,536.83	188.92	1,725.75
County Clerk	80	0.86%	1,182.18	-	1,182.18	145.32	1,327.50
Child Support	208	2.23%	3,073.66	-	3,073.66	377.84	3,451.51
Human Services	1,625	17.42%	24,012.99	-	24,012.99	2,951.90	26,964.89
Health Care Center	1,043	11.18%	15,416.34	-	15,416.34	1,895.12	17,311.46
Nursing Services	754	8.08%	11,142.03	-	11,142.03	1,369.68	12,511.71
District Attorney	130	1.39%	1,921.04	-	1,921.04	236.15	2,157.19
Sheriff	1,184	12.69%	17,496.24	-	17,496.24	2,150.80	19,647.04
County Jail	801	8.59%	11,836.56	-	11,836.56	1,455.06	13,291.62
Emergency Management	52	0.56%	768.42	-	768.42	94.46	862.88
Clerk of Court	364	3.90%	5,378.91	-	5,378.91	661.23	6,040.14
Courts and Judicial Services	78	0.84%	1,152.62	-	1,152.62	141.69	1,294.31
Highway	357	3.82%	5,268.08	-	5,268.08	647.60	5,915.68
Transit	26	0.28%	384.21	-	384.21	47.23	431.44
UW-Extension	182	1.95%	2,689.46	-	2,689.46	330.61	3,020.07
Veterans	52	0.56%	768.42	-	768.42	94.46	862.88
Planning, Zoning, LCC, Surveyor	364	3.90%	5,378.91	-	5,378.91	661.23	6,040.14
Solid Waste & Recycling (ENS)	104	1.11%	1,536.83	-	1,536.83	188.92	1,725.75
Register of Deeds	104	1.11%	1,536.83	-	1,536.83	188.92	1,725.75
Comm / Emergency Plan	338	3.62%	4,994.70	-	4,994.70	613.99	5,608.70
Other Departments	504	5.40%	7,447.72	-	7,447.72	915.54	8,363.26
<b>Total</b>	<b>9,327.8</b>	<b>100.00%</b>	<b>137,838.28</b>	<b>-</b>	<b>137,838.28</b>	<b>15,356.68</b>	<b>153,194.96</b>

Allocation Basis: Payroll Checks / Direct Deposits by Dept in 2012 with HCC & Highway weighted at 25% - Less Effort Required

Allocation Source: Financial and Payroll Records/Reports

**DEPARTMENT 10  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION  
FUNCTIONAL COST ALLOCATIONS**

Department: DOA & County Manager  
Function: Purchasing

Total 1st Tier Allocation	\$	64,649.81
Total 2nd Tier Allocation		<u>7,202.69</u>
Total Allocated Cost	\$	71,852.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	12.00	4.08%	2,638.77	-	2,638.77	-	2,638.77
Information Technology	28.00	9.52%	6,157.12	-	6,157.12	-	6,157.12
DOA & County Manager	45.00	15.31%	9,895.38	-	9,895.38	-	9,895.38
County Clerk	18.00	6.12%	3,958.15	-	3,958.15	620.33	4,578.48
Human Services	17.00	5.78%	3,738.25	-	3,738.25	585.86	4,324.12
Health Care Center	14.00	4.76%	3,078.56	-	3,078.56	482.48	3,561.04
Nursing Services	6.00	2.04%	1,319.38	-	1,319.38	206.78	1,526.16
Sheriff	34.00	11.56%	7,476.51	-	7,476.51	1,171.73	8,648.24
Emergency Management	7.00	2.38%	1,539.28	-	1,539.28	241.24	1,780.52
Transit	6.00	2.04%	1,319.38	-	1,319.38	206.78	1,526.16
UW-Extension	9.00	3.06%	1,979.08	-	1,979.08	310.16	2,289.24
Planning, Zoning, LCC, Surveyor	10.00	3.40%	2,198.97	-	2,198.97	344.63	2,543.60
Solid Waste & Recycling (ENS)	86.00	29.25%	18,911.17	-	18,911.17	2,963.79	21,874.96
Register of Deeds	2.00	0.68%	439.79	-	439.79	68.93	508.72
<b>Total</b>	<b>294.00</b>	<b>100.00%</b>	<b>64,649.81</b>	<b>-</b>	<b>64,649.81</b>	<b>7,202.69</b>	<b>71,852.50</b>

Allocation Basis: Number of Purchase Orders by Department During 2012

Allocation Source: County Purchasing Director

**DEPARTMENT 10  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION  
FUNCTIONAL COST ALLOCATIONS**

**Department: DOA & County Manager  
Function: Mail & General Services**

Total 1st Tier Allocation	\$	69,172.27
Total 2nd Tier Allocation		<u>1,223.10</u>
Total Allocated Cost	\$	70,395.37

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	12.00	8.22%	5,685.39	-	5,685.39	-	5,685.39
Corporation Counsel	3.00	2.05%	1,421.35	-	1,421.35	-	1,421.35
Information Technology	12.00	8.22%	5,685.39	-	5,685.39	-	5,685.39
DOA & County Manager	7.00	4.79%	3,316.48	-	3,316.48	-	3,316.48
County Treasurer	4.00	2.74%	1,895.13	-	1,895.13	43.68	1,938.81
County Clerk	5.00	3.42%	2,368.91	-	2,368.91	54.60	2,423.52
Nursing Services	31.00	21.23%	14,687.26	-	14,687.26	338.54	15,025.80
UW-Extension	7.00	4.79%	3,316.48	-	3,316.48	76.44	3,392.92
Veterans	2.00	1.37%	947.57	-	947.57	21.84	969.41
Planning, Zoning, LCC, Surveyor	14.00	9.59%	6,632.96	-	6,632.96	152.89	6,785.84
Register of Deeds	4.00	2.74%	1,895.13	-	1,895.13	43.68	1,938.81
Comm / Emergency Plan	13.00	8.90%	6,159.17	-	6,159.17	141.97	6,301.14
Other Departments	32.00	21.92%	15,161.05	-	15,161.05	349.46	15,510.50
<b>Total</b>	<b>146.00</b>	<b>100.00%</b>	<b>69,172.27</b>	<b>-</b>	<b>69,172.27</b>	<b>1,223.10</b>	<b>70,395.37</b>

Allocation Basis: Number of Employees by Benefiting Department

Allocation Source: Financial and Personnel Records/Reports



**DEPARTMENT 10  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION  
FUNCTIONAL COST ALLOCATIONS**

**Department: DOA & County Manager  
Function: Risk Management**

Total 1st Tier Allocation	\$	19,471.31
Total 2nd Tier Allocation		<u>1,902.60</u>
Total Allocated Cost	\$	21,373.91

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
<u>Grantee Department</u>							
Risk Management	100	100.00%	19,471.31	-	19,471.31	-	19,471.31
Other Departments		0.00%	-	-	-	1,902.60	1,902.60
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>19,471.31</b>	<b>-</b>	<b>19,471.31</b>	<b>1,902.60</b>	<b>21,373.91</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Personnel Activity Reports (PARs) Department of Administration Employees

**DEPARTMENT 10  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION  
FUNCTIONAL COST ALLOCATIONS**

Department: DOA & County Manager  
Function: Department Specific

Total 1st Tier Allocation	\$	285,535.61
Total 2nd Tier Allocation		<u>189.74</u>
Total Allocated Cost	\$	285,725.34

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Operations	18,555.23	7.09%	20,247.17	-	20,247.17	-	20,247.17
DOA & County Manager	5,829.83	2.23%	6,361.42	-	6,361.42	-	6,361.42
Child Support	858.47	0.33%	936.75	-	936.75	0.69	937.44
Human Services	113,446.21	43.35%	123,790.70	-	123,790.70	90.71	123,881.42
Nursing Services	11,848.25	4.53%	12,928.62	-	12,928.62	9.47	12,938.10
District Attorney	7,989.05	3.05%	8,717.52	-	8,717.52	6.39	8,723.91
Sheriff	41,012.24	15.67%	44,751.91	-	44,751.91	32.79	44,784.70
County Jail	16,888.73	6.45%	18,428.71	-	18,428.71	13.50	18,442.22
Clerk of Court	13,958.90	5.33%	15,231.73	-	15,231.73	11.16	15,242.89
Courts and Judicial Services	4,434.25	1.69%	4,838.58	-	4,838.58	3.55	4,842.13
Planning, Zoning, LCC, Surveyor	5,665.19	2.16%	6,181.77	-	6,181.77	4.53	6,186.30
Solid Waste & Recycling (ENS)	2,240.82	0.86%	2,445.15	-	2,445.15	1.79	2,446.94
Comm / Emergency Plan	8,043.18	3.07%	8,776.59	-	8,776.59	6.43	8,783.02
Other Departments	10,904.65	4.17%	11,898.98	-	11,898.98	8.72	11,907.70
		-	-			-	
<b>Total</b>	<b>261,675.00</b>	<b>100.00%</b>	<b>285,535.61</b>	<b>-</b>	<b>285,535.61</b>	<b>189.74</b>	<b>285,725.34</b>

Allocation Basis: Direct Allocation to Benefiting Department  
Allocation Source: Financial and Payroll Records/Reports

**DEPARTMENT 10  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: DOA & County Manager

<u>Grantee Department</u>	<u>Total</u>	<u>Financial Management</u>	<u>Human Resources</u>	<u>Payroll</u>
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	1,123.21	1,123.21	-	-
Facilities Operations	51,749.42	9,804.70	8,762.89	4,610.49
Central Transportation	-	-	-	-
Corporation Counsel	5,326.30	561.61	2,190.72	1,152.62
Information Technology	25,068.13	-	8,762.89	4,462.72
Risk Management	19,752.11	280.80	-	-
DOA & County Manager	44,456.59	17,082.18	5,111.68	2,689.46
County Treasurer	26,665.10	19,194.78	3,805.76	1,725.75
County Clerk	15,295.41	2,208.71	4,757.20	1,327.50
Family Court Commissioner	-	-	-	-
Child Support	12,947.05	946.59	7,611.52	3,451.51
Human Services	278,719.64	57,899.86	65,649.35	26,964.89
Health Care Center	69,562.89	32,420.77	16,269.62	17,311.46
Nursing Services	81,567.09	10,070.68	29,494.64	12,511.71
District Attorney	23,184.74	7,546.44	4,757.20	2,157.19
Sheriff	135,159.47	10,701.75	51,377.75	19,647.04
County Jail	69,405.97	8,177.50	29,494.64	13,291.62
Emergency Management	4,861.81	315.53	1,902.88	862.88
Clerk of Court	39,020.61	4,417.43	13,320.16	6,040.14
Courts and Judicial Services	14,328.49	5,337.73	2,854.32	1,294.31
Highway	46,638.18	34,918.72	5,803.78	5,915.68
Transit	7,010.94	4,101.90	951.44	431.44
UW-Extension	17,571.02	2,208.71	6,660.08	3,020.07
Veterans	4,997.29	1,262.12	1,902.88	862.88
Planning, Zoning, LCC, Surveyor	40,844.82	5,968.79	13,320.16	6,040.14
Solid Waste & Recycling (ENS)	41,501.75	11,648.34	3,805.76	1,725.75
Register of Deeds	8,294.58	315.53	3,805.76	1,725.75
Comm / Emergency Plan	34,954.76	1,893.18	12,368.72	5,608.70
Other Departments	63,466.94	22,928.56	2,854.32	8,363.26
	<b>1,183,474.30</b>	<b>273,336.11</b>	<b>307,596.12</b>	<b>153,194.96</b>

**DEPARTMENT 10  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Department of Administration**

<u>Grantee Department</u>	Purchasing	Mail & General Services	Risk Management	Department Specific
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
Facilities Operations	2,638.77	5,685.39	-	20,247.17
Central Transportation	-	-	-	-
Corporation Counsel	-	1,421.35	-	-
Information Technology	6,157.12	5,685.39	-	-
Risk Management	-	-	19,471.31	-
DOA & County Manager	9,895.38	3,316.48	-	6,361.42
County Treasurer	-	1,938.81	-	-
County Clerk	4,578.48	2,423.52	-	-
Family Court Commissioner	-	-	-	-
Child Support	-	-	-	937.44
Human Services	4,324.12	-	-	123,881.42
Health Care Center	3,561.04	-	-	-
Nursing Services	1,526.16	15,025.80	-	12,938.10
District Attorney	-	-	-	8,723.91
Sheriff	8,648.24	-	-	44,784.70
County Jail	-	-	-	18,442.22
Emergency Management	1,780.52	-	-	-
Clerk of Court	-	-	-	15,242.89
Courts and Judicial Services	-	-	-	4,842.13
Highway	-	-	-	-
Transit	1,526.16	-	-	-
UW-Extension	2,289.24	3,392.92	-	-
Veterans	-	969.41	-	-
Planning, Zoning, LCC, Surveyor	2,543.60	6,785.84	-	6,186.30
Solid Waste & Recycling (ENS)	21,874.96	-	-	2,446.94
Register of Deeds	508.72	1,938.81	-	-
Comm / Emergency Plan	-	6,301.14	-	8,783.02
Other Departments	-	15,510.50	1,902.60	11,907.70
	<b>71,852.50</b>	<b>70,395.37</b>	<b>21,373.91</b>	<b>285,725.34</b>



**DEPARTMENT 11  
FISCAL 2012**

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

The County Treasurer is responsible for receiving and accounting for all monies coming into the County. Additionally, this position manages the County's investment portfolio. The portion of this activity related to collecting taxes and investing County money is considered "General Government" and has been removed from allocation in this plan.

The balance of departmental activities has been identified based on Personnel Activity Reports (PARs) completed by the employees. Related costs are allocated according to the following functional activities:

- **General Receipts:** Costs related to the receipting of monies are allocated to benefiting departments based on the number of receipts processed during a sample period in 2012.
- **Disbursements:** Costs related to the disbursement of funds and reconciling bank statements are allocated to departments based on the total number of disbursements processed during 2012.

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



**DEPARTMENT 11  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**COUNTY TREASURER**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	General Government
<b>Expenditures:</b>					
Salaries & Wages	154,408.00	18,731.23	31,741.65	12,944.02	90,991.09
Fringe Benefits	73,322.00	8,894.69	15,072.80	6,146.58	43,207.92
Office Machine Repair	317.00	317.00			
Office Supplies	2,388.00	2,388.00			
Operating Supplies & Expenses	5,530.00	5,530.00			
Publications	677.00	677.00			
Dues	100.00	100.00			
Conferences, Training & Education	1,043.00	1,043.00			
Program Related Travel	206.00	206.00			
Office Equipment - Capital Expenditure	467.00	467.00			
Miscellaneous Expenditures	8.00	8.00			
Illegal/Uncollectible Tax Exp	12,837.00				12,837.00
<b>Total Expenditures</b>	<b>251,303.00</b>	<b>38,361.93</b>	<b>46,814.46</b>	<b>19,090.61</b>	<b>147,036.01</b>
Disallowed / Capitalized	(172,763.29)				(172,763.29)
General & Administrative Allocation	-	(38,361.93)	8,974.79	3,659.86	25,727.28
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Use	1,426.89		333.82	136.13	956.94
Equipment Use	-		-	-	-
Other Expenses	8,032.14		1,879.12	766.29	5,386.73
Telephone System	51.73		12.10	4.94	34.69
Facilities Operations	10,608.86		2,481.95	1,012.12	7,114.79
Central Transportation	94.86		22.19	9.05	63.62
Corporation Counsel	18,484.68		4,324.50	1,763.50	12,396.68
Information Technology	27,985.44		6,547.21	2,669.91	18,768.33
Risk Management	1,170.55		273.85	111.67	785.02
DOA & County Manager	23,435.10		5,462.85	2,235.79	15,716.66
<b>Total 1st Allocation</b>	<b>91,290.26</b>	<b>-</b>	<b>21,357.41</b>	<b>8,709.40</b>	<b>61,223.46</b>
Unallocated	(61,223.46)				(61,223.46)
General & Administrative Allocation					
<b>Total 1st Tier Allocation</b>	<b>108,606.52</b>	<b>-</b>	<b>77,146.66</b>	<b>31,459.86</b>	<b>-</b>
<b>2nd Allocation</b>					
Building Use	1.44		0.34	0.14	0.97
Equipment Use	-		-	-	-
Other Expenses	6.92		1.62	0.66	4.64
Telephone System	31.91		7.46	3.04	21.40
Facilities Operations	1,087.25		254.36	103.73	729.16
Central Transportation	10.81		2.53	1.03	7.25
Corporation Counsel	1,592.85		372.65	151.96	1,068.24
Information Technology	18,724.02		4,380.50	1,786.34	12,557.19
Risk Management	123.41		28.87	11.77	82.76
DOA & County Manager	3,230.00		755.66	308.15	2,166.19
County Treasurer	11,658.63		2,727.54	1,112.27	7,818.81
County Clerk	9,575.79		2,240.26	913.56	6,421.97
Family Court Commissioner	-		-	-	-
<b>Total 2nd Allocation</b>	<b>46,043.04</b>	<b>-</b>	<b>10,771.79</b>	<b>4,392.66</b>	<b>30,878.58</b>
Unallocated	(30,878.58)				(30,878.58)
General & Administrative Allocation					
<b>Total 2nd Tier Allocation</b>	<b>15,164.46</b>	<b>-</b>	<b>10,771.79</b>	<b>4,392.66</b>	<b>-</b>
Total Incoming Costs	45,231.26		32,129.20	13,102.06	
<b>Total Allocated Cost</b>	<b>\$ 123,770.97</b>	<b>\$ -</b>	<b>\$ 87,918.45</b>	<b>\$ 35,852.53</b>	<b>\$ -</b>



**DEPARTMENT 11  
FISCAL 2012**

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

Department: County Treasurer  
Function: Receipts

Total 1st Tier Allocation	\$ 77,146.66
Total 2nd Tier Allocation	\$ 10,771.79
Total Allocated Cost	\$ 87,918.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	1	0.27%	211.36		211.36	-	211.36
Information Technology	3	0.82%	634.08		634.08	-	634.08
Risk Management	1	0.27%	211.36		211.36	-	211.36
DOA & County Manager	6	1.64%	1,268.16		1,268.16	-	1,268.16
County Treasurer	50	13.70%	10,568.03		10,568.03	-	10,568.03
County Clerk	16	4.38%	3,381.77		3,381.77	566.94	3,948.71
Child Support	2	0.55%	422.72		422.72	70.87	493.59
Human Services	33	9.04%	6,974.90		6,974.90	1,169.31	8,144.21
Health Care Center	22	6.03%	4,649.94		4,649.94	779.54	5,429.47
Nursing Services	35	9.59%	7,397.62		7,397.62	1,240.17	8,637.80
Sheriff	9	2.47%	1,902.25		1,902.25	318.90	2,221.15
County Jail	10	2.74%	2,113.61		2,113.61	354.34	2,467.94
Clerk of Court	2	0.55%	422.72		422.72	70.87	493.59
Courts and Judicial Services	1	0.27%	211.36		211.36	35.43	246.79
Highway	13	3.56%	2,747.69		2,747.69	460.64	3,208.33
Transit	2	0.55%	422.72		422.72	70.87	493.59
UW-Extension	1	0.27%	211.36		211.36	35.43	246.79
Veterans	5	1.37%	1,056.80		1,056.80	177.17	1,233.97
Planning, Zoning, LCC, Surveyor	18	4.93%	3,804.49		3,804.49	637.80	4,442.30
Solid Waste & Recycling (ENS)	42	11.51%	8,877.15		8,877.15	1,488.21	10,365.36
Register of Deeds	27	7.40%	5,706.74		5,706.74	956.71	6,663.44
Other Departments	66	18.08%	13,949.81		13,949.81	2,338.61	16,288.42
<b>Total</b>	<b>365</b>	<b>100.00%</b>	<b>77,146.66</b>	<b>-</b>	<b>77,146.66</b>	<b>10,771.79</b>	<b>87,918.45</b>

Allocation Basis: General Receipts Processed by Department During a Sample Period in 2012

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 11  
FISCAL 2012**

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

Department: County Treasurer  
Function: Disbursements -

Total 1st Tier Allocation \$ 31,459.86  
Total 2nd Tier Allocation \$ 4,392.66  
Total Allocated Cost \$ 35,852.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Telephone System	48	0.20%	62.77		62.77	-	62.77
Facilities Operations	731	3.04%	955.90		955.90	-	955.90
Corporation Counsel	102	0.42%	133.38		133.38	-	133.38
Information Technology	302	1.26%	394.92		394.92	-	394.92
Risk Management	12	0.05%	15.69		15.69	-	15.69
DOA & County Manager	912	3.79%	1,192.59		1,192.59	-	1,192.59
County Treasurer	834	3.47%	1,090.59		1,090.59	-	1,090.59
County Clerk	164	0.68%	214.46		214.46	34.11	248.57
Child Support	244	1.01%	319.07		319.07	50.76	369.83
Human Services	3,827	15.91%	5,004.44		5,004.44	796.08	5,800.52
Health Care Center	5,406	22.47%	7,069.25		7,069.25	1,124.53	8,193.78
Nursing Services	1,137	4.73%	1,486.82		1,486.82	236.51	1,723.33
District Attorney	417	1.73%	545.30		545.30	86.74	632.04
Sheriff	1,591	6.61%	2,080.50		2,080.50	330.95	2,411.45
County Jail	1,112	4.62%	1,454.13		1,454.13	231.31	1,685.44
Emergency Management	64	0.27%	83.69		83.69	13.31	97.00
Clerk of Court	532	2.21%	695.68		695.68	110.66	806.34
Courts and Judicial Services	281	1.17%	367.45		367.45	58.45	425.91
Highway	2,754	11.45%	3,601.32		3,601.32	572.87	4,174.19
Transit	182	0.76%	238.00		238.00	37.86	275.85
UW-Extension	266	1.11%	347.84		347.84	55.33	403.17
Veterans	100	0.42%	130.77		130.77	20.80	151.57
Planning, Zoning, LCC, Surveyor	591	2.46%	772.83		772.83	122.94	895.77
Solid Waste & Recycling (ENS)	547	2.27%	715.29		715.29	113.78	829.08
Register of Deeds	116	0.48%	151.69		151.69	24.13	175.82
Comm / Emergency Plan	410	1.70%	536.14		536.14	85.29	621.43
Other Departments	1,376	5.72%	1,799.35		1,799.35	286.23	2,085.58
		-	-		-	-	-
<b>Total</b>	<b>24,058</b>	<b>100.00%</b>	<b>31,459.86</b>	<b>-</b>	<b>31,459.86</b>	<b>4,392.66</b>	<b>35,852.53</b>

Allocation Basis: Disbursement Processed by Department During 2012

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 11  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**COUNTY TREASURER**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: County Treasurer**

<u>Grantee Department</u>	<b>Total</b>	<b>Receipts</b>	<b>Disbursements</b>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	<b>62.77</b>	-	62.77
Facilities Operations	<b>1,167.27</b>	211.36	955.90
Central Transportation	-	-	-
Corporation Counsel	<b>133.38</b>	-	133.38
Information Technology	<b>1,029.00</b>	634.08	394.92
Risk Management	<b>227.05</b>	211.36	15.69
DOA & County Manager	<b>2,460.76</b>	1,268.16	1,192.59
County Treasurer	<b>11,658.63</b>	10,568.03	1,090.59
County Clerk	<b>4,197.28</b>	3,948.71	248.57
Family Court Commissioner	-	-	-
Child Support	<b>863.42</b>	493.59	369.83
Human Services	<b>13,944.73</b>	8,144.21	5,800.52
Health Care Center	<b>13,623.25</b>	5,429.47	8,193.78
Nursing Services	<b>10,361.13</b>	8,637.80	1,723.33
District Attorney	<b>632.04</b>	-	632.04
Sheriff	<b>4,632.60</b>	2,221.15	2,411.45
County Jail	<b>4,153.38</b>	2,467.94	1,685.44
Emergency Management	<b>97.00</b>	-	97.00
Clerk of Court	<b>1,299.93</b>	493.59	806.34
Courts and Judicial Services	<b>672.70</b>	246.79	425.91
Highway	<b>7,382.52</b>	3,208.33	4,174.19
Transit	<b>769.44</b>	493.59	275.85
UW-Extension	<b>649.97</b>	246.79	403.17
Veterans	<b>1,385.54</b>	1,233.97	151.57
Planning, Zoning, LCC, Surveyor	<b>5,338.06</b>	4,442.30	895.77
Solid Waste & Recycling (ENS)	<b>11,194.44</b>	10,365.36	829.08
Register of Deeds	<b>6,839.26</b>	6,663.44	175.82
Comm / Emergency Plan	<b>621.43</b>	-	621.43
Other Departments	<b>18,374.00</b>	16,288.42	2,085.58
	<b>123,770.97</b>	<b>87,918.45</b>	<b>35,852.53</b>

**DEPARTMENT 12  
FISCAL 2012**

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

The Dunn County Clerk performs the general government functions of legislative support, elections, and issuance of licenses and permits. These costs are considered “General Government” and have been removed from further allocation.

In addition, the department has the responsibility for the processing of the Accounts Payable vouchers. These costs have been identified and are allocated to benefiting departments based on the number of accounts payable checks processed by department during 2012. (Note: the Highway has been weighted at 25% to reflect the reduced amount of work required for this department.

Ref.: OMB Circular A-87, Attachment B, Section 1, 10, 11, 17, and 23.



**DEPARTMENT 12  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**COUNTY CLERK**

**DEPARTMENTAL COSTS BY FUNCTION**

Department: County Clerk

Functions:	Total	General & Administrative	General Accounting	General Government
<b>Expenditures:</b>				
Salaries & Wages	97,206.00	33,827.69	37,035.49	26,342.83
Fringe Benefits	64,894.00	22,583.11	24,724.61	17,586.27
Office Supplies	2,633.00	2,326.00	-	307.00
Printing & Duplicating	114,997.00	1,080.00	-	113,917.00
Dues & Subscriptions	11,604.00	50.00	-	11,554.00
Conferences & Education	1,117.00	1,117.00	-	-
Miscellaneous	7.00	4.00	-	3.00
Legislative Support	6,539.00	-	-	6,539.00
Operating Expenditures	3,011.00	833.00	-	2,178.00
Rents & Leases	942.00	942.00	-	-
Fire Reimbursement	200.00	200.00	-	-
<b>Total Expenditures</b>	<b>303,150.00</b>	<b>62,962.80</b>	<b>61,760.10</b>	<b>178,427.10</b>
Disallowed / Capitalized	(204,597.22)	-	-	(204,597.22)
General & Administrative Allocation	0.00	(62,962.80)	36,792.68	26,170.12
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Use	1,483.38	-	866.82	616.56
Equipment Use	-	-	-	-
Other Expenses	3,960.87	-	2,314.56	1,646.31
Telephone System	22.96	-	13.42	9.54
Facilities Operations	11,028.79	-	6,444.74	4,584.05
Central Transportation	-	-	-	-
Corporation Counsel	4,652.75	-	2,718.86	1,933.89
Information Technology	6,036.08	-	3,527.22	2,508.86
Risk Management	1,480.93	-	865.39	615.54
DOA & County Manager	13,126.07	-	7,670.29	5,455.77
County Treasurer	3,596.23	-	2,101.48	1,494.75
<b>Total 1st Allocation</b>	<b>45,388.05</b>	<b>-</b>	<b>26,522.77</b>	<b>18,865.28</b>
<b>General &amp; Administrative Allocation</b>				
Unallocated	(18,865.28)	-	-	(18,865.28)
<b>Total 1st Tier Allocation</b>	<b>125,075.55</b>	<b>-</b>	<b>125,075.55</b>	<b>-</b>
<b>2nd Allocation</b>				
Building Use	1.50	-	0.88	0.62
Equipment Use	-	-	-	-
Other Expenses	3.43	-	2.00	1.43
Telephone System	14.16	-	8.27	5.89
Facilities Operations	1,130.29	-	660.49	469.80
Central Transportation	-	-	-	-
Corporation Counsel	400.93	-	234.29	166.65
Information Technology	4,038.52	-	2,359.93	1,678.59
Risk Management	153.46	-	89.68	63.79
DOA & County Manager	2,169.34	-	1,267.67	901.68
County Treasurer	601.05	-	351.23	249.82
County Clerk	1,101.87	-	643.89	457.99
Family Court Commissioner	-	-	-	-
<b>Total 2nd Allocation</b>	<b>9,614.55</b>	<b>-</b>	<b>5,618.32</b>	<b>3,996.23</b>
<b>General &amp; Administrative Allocation</b>				
Unallocated	(3,996.23)	-	-	(3,996.23)
<b>Total 2nd Tier Allocation</b>	<b>5,618.32</b>	<b>-</b>	<b>5,618.32</b>	<b>-</b>
<b>Total Incoming Costs</b>	<b>32,141.09</b>	<b>-</b>	<b>32,141.09</b>	<b>-</b>
<b>Total Allocated Cost</b>	<b>\$ 130,693.87</b>	<b>\$ -</b>	<b>\$ 130,693.87</b>	<b>\$ (0.00)</b>



**DEPARTMENT 12  
FISCAL 2012**

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

Department: County Clerk  
Function: General Accounting

Total 1st Tier Allocation \$ 125,075.55  
Total 2nd Tier Allocation \$ 5,618.32  
Total Allocated Cost \$ 130,693.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Telephone System	48.0	0.50%	629.64		629.64	-	629.64
Facilities Operations	419.0	4.39%	5,496.24		5,496.24	-	5,496.24
Corporation Counsel	24.0	0.25%	314.82		314.82	-	314.82
Risk Management	12.0	0.13%	157.41		157.41	-	157.41
DOA & County Manager	730.0	7.66%	9,575.79		9,575.79	-	9,575.79
County Treasurer	730.0	7.66%	9,575.79		9,575.79	-	9,575.79
County Clerk	84.0	0.88%	1,101.87		1,101.87	-	1,101.87
Child Support	36.0	0.38%	472.23		472.23	27.01	499.24
Human Services	2202.0	23.09%	28,884.78		28,884.78	1,652.18	30,536.96
Health Care Center	1233.0	12.93%	16,173.90		16,173.90	925.13	17,099.03
Nursing Services	383.0	4.02%	5,024.01		5,024.01	287.37	5,311.38
District Attorney	287.0	3.01%	3,764.73		3,764.73	215.34	3,980.07
Sheriff	407.0	4.27%	5,338.83		5,338.83	305.38	5,644.21
County Jail	311.0	3.26%	4,079.55		4,079.55	233.35	4,312.89
Emergency Management	12.0	0.13%	157.41		157.41	9.00	166.41
Clerk of Court	168.0	1.76%	2,203.74		2,203.74	126.05	2,329.80
Courts and Judicial Services	203.0	2.13%	2,662.86		2,662.86	152.31	2,815.17
Highway	332.0	3.48%	4,355.02		4,355.02	249.10	4,604.12
Transit	156.0	1.64%	2,046.33		2,046.33	117.05	2,163.38
UW-Extension	84.0	0.88%	1,101.87		1,101.87	63.03	1,164.90
Veterans	48.0	0.50%	629.64		629.64	36.01	665.66
Planning, Zoning, LCC, Surveyor	227.0	2.38%	2,977.68		2,977.68	170.32	3,148.00
Solid Waste & Recycling (ENS)	443.0	4.65%	5,811.06		5,811.06	332.39	6,143.45
Register of Deeds	12.0	0.13%	157.41		157.41	9.00	166.41
Comm / Emergency Plan	72.0	0.76%	944.46		944.46	54.02	998.48
Other Departments	872.0	9.15%	11,438.48		11,438.48	654.27	12,092.75
<b>Total</b>	<b>9,535.00</b>	<b>100.00%</b>	<b>125,075.55</b>	<b>-</b>	<b>125,075.55</b>	<b>5,618.32</b>	<b>130,693.87</b>

Allocation Basis: AP Checks by Department During 2012 with Highway weighted @ 25% for Reduced Effort Required

Allocation Source: Finance Department Accounting Records and Reports

**DEPARTMENT 12  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN**

**COUNTY CLERK**

**SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: County Clerk

<u>Grantee Department</u>	<b>Total</b>	<b>General Accounting</b>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	<b>629.64</b>	629.64
Facilities Operations	<b>5,496.24</b>	5,496.24
Central Transportation	-	-
Corporation Counsel	<b>314.82</b>	314.82
Information Technology	-	-
Risk Management	<b>157.41</b>	157.41
DOA & County Manager	<b>9,575.79</b>	9,575.79
County Treasurer	<b>9,575.79</b>	9,575.79
County Clerk	<b>1,101.87</b>	1,101.87
Family Court Commissioner	-	-
Child Support	<b>499.24</b>	499.24
Human Services	<b>30,536.96</b>	30,536.96
Health Care Center	<b>17,099.03</b>	17,099.03
Nursing Services	<b>5,311.38</b>	5,311.38
District Attorney	<b>3,980.07</b>	3,980.07
Sheriff	<b>5,644.21</b>	5,644.21
County Jail	<b>4,312.89</b>	4,312.89
Emergency Management	<b>166.41</b>	166.41
Clerk of Court	<b>2,329.80</b>	2,329.80
Courts and Judicial Services	<b>2,815.17</b>	2,815.17
Highway	<b>4,604.12</b>	4,604.12
Transit	<b>2,163.38</b>	2,163.38
UW-Extension	<b>1,164.90</b>	1,164.90
Veterans	<b>665.66</b>	665.66
Planning, Zoning, LCC, Surveyor	<b>3,148.00</b>	3,148.00
Solid Waste & Recycling (ENS)	<b>6,143.45</b>	6,143.45
Register of Deeds	<b>166.41</b>	166.41
Comm / Emergency Plan	<b>998.48</b>	998.48
Other Departments	<b>12,092.75</b>	12,092.75
	<hr/> <b>130,693.87</b> <hr/>	<hr/> <b>130,693.87</b> <hr/>



**DEPARTMENT 13  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
FAMILY COURT COMMISSIONER  
NATURE AND EXTENT OF SERVICES**

The Family Court Commissioner performs the regular duties associated with that office and also directly provides support to the Child Support Program. Costs associated with the other duties of the Family Court Commissioner and Non-Child Support related activities, have been allocated as “Courts and Judicial Services” and as such have been allocated to that function.

The costs associated with the Child Support program have been directly charged as an expense to the Child Support program and are used to determine the basis for the indirect cost allocation.

Direct billings have been appropriately credited against allocated costs.

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

**DEPARTMENT 13  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
FAMILY COURT COMMISSIONER  
DEPARTMENTAL COSTS BY FUNCTION**

Department: Family Court Commissioner

Functions:	Total	General & Administrative	Child Support	Courts and Judicial Services
Expenditures:				
Family Court Commissioner Fees	28,998.00		4,736.36	24,261.64
<b>Total Expenditures</b>	<b>28,998.00</b>	<b>-</b>	<b>4,736.36</b>	<b>24,261.64</b>
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Use	1,691.27		276.24	1,415.02
Equipment Use	-		-	-
Other Expenses	263.78		43.08	220.70
Telephone System	-		-	-
Facilities Operations	2,675.52		437.00	2,238.51
Central Transportation	-		-	-
Corporation Counsel	-		-	-
Information Technology	-		-	-
Risk Management	(29.87)		(4.88)	(24.99)
DOA & County Manager	-		-	-
County Treasurer	-		-	-
County Clerk	-		-	-
<b>Total 1st Allocation</b>	<b>4,600.70</b>	<b>-</b>	<b>751.45</b>	<b>3,849.25</b>
General & Administrative Allocation	-			
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>33,598.70</b>	<b>-</b>	<b>5,487.81</b>	<b>28,110.89</b>
2nd Allocation				
Family Court Commissioner	-	-	-	-
Building Use	1.71	-	0.28	1.43
Equipment Use	-	-	-	-
Other Expenses	0.29	-	0.05	0.24
Telephone System	-	-	-	-
Facilities Operations	244.20	-	39.89	204.32
Central Transportation	-	-	-	-
Corporation Counsel	-	-	-	-
Information Technology	-	-	-	-
Risk Management	1.35	-	0.22	1.13
DOA & County Manager	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
<b>Total 2nd Allocation</b>	<b>247.55</b>	<b>-</b>	<b>40.43</b>	<b>207.11</b>
General & Administrative Allocation	-			
Unallocated	-			
<b>Total 2nd Tier Allocation</b>	<b>247.55</b>	<b>-</b>	<b>40.43</b>	<b>207.11</b>
Total Incoming Costs	4,848.24	-	791.88	4,056.36
<b>Total Allocation Cost</b>	<b>\$ 33,846.24</b>	<b>\$ -</b>	<b>\$ 5,528.24</b>	<b>\$ 28,318.00</b>



**DEPARTMENT 13  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
FAMILY COURT COMMISSIONER  
FUNCTIONAL COST ALLOCATIONS**

Department: Family Court Commissioner  
Function: Child Support

Total 1st Tier Allocation \$ 5,487.81  
Total 2nd Tier Allocation \$ 40.43  
Total Allocated Cost \$ 5,528.24

	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%	5,487.81	(4,736.36)	751.45	40.43	791.88
Total	100	100.00%	5,487.81	(4,736.36)	751.45	40.43	791.88

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports

**DEPARTMENT 13  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
FAMILY COURT COMMISSIONER  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Family Court Commissioner  
**Function:** Courts and Judicial Services

Total 1st Tier Allocation \$ 28,110.89  
Total 2nd Tier Allocation \$ 207.11  
Total Allocated Cost \$ 28,318.00

	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
<u>Grantee Department</u>							
Courts and Judicial Services	100	100.00%	28,110.89		28,110.89	207.11	28,318.00
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>28,110.89</b>	<b>-</b>	<b>28,110.89</b>	<b>207.11</b>	<b>28,318.00</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports



**DEPARTMENT 13  
FISCAL 2012**

**DUNN COUNTY, WISCONSIN  
FAMILY COURT COMMISSIONER  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Family Court Commissioner**

<u>Grantee Department</u>	<b>Total</b>	<b>Child Support</b>	<b>Courts and Judicial Services</b>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	-	-	-
Central Transportation	-	-	-
Corporation Counsel	-	-	-
Information Technology	-	-	-
Risk Management	-	-	-
DOA & County Manager	-	-	-
County Treasurer	-	-	-
County Clerk	-	-	-
Family Court Commissioner	-	-	-
Child Support	<b>791.88</b>	<b>791.88</b>	-
Human Services	-	-	-
Health Care Center	-	-	-
Nursing Services	-	-	-
District Attorney	-	-	-
Sheriff	-	-	-
County Jail	-	-	-
Emergency Management	-	-	-
Clerk of Court	-	-	-
Courts and Judicial Services	<b>28,318.00</b>	-	<b>28,318.00</b>
Highway	-	-	-
Transit	-	-	-
UW-Extension	-	-	-
Veterans	-	-	-
Planning, Zoning, LCC, Surveyor	-	-	-
Solid Waste & Recycling (ENS)	-	-	-
Register of Deeds	-	-	-
Comm / Emergency Plan	-	-	-
	<b>29,109.88</b>	<b>791.88</b>	<b>28,318.00</b>

