

CENTRAL SERVICES COST ALLOCATION PLAN

**DUNN COUNTY
WISCONSIN**

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

An indirect cost allocation plan distributes the allowable costs of central services departments to grantee departments based on allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of cost and benefit provided to its recipients (grantees). A central services department typically provides services primarily to other departments. For example, as a central services department the County Finance 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 2014. When the 2014 fixed costs are compared to the 2012 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2014 fixed costs the resulting total is referred to as the Proposed Cost for 2016. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

CERTIFICATE OF COST ALLOCATION PLAN

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

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

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

I declare that the foregoing is true and correct.

Governmental unit: Dunn County, Wisconsin

Signature:

 _____

Name of Official:

Tonya Kusmirek

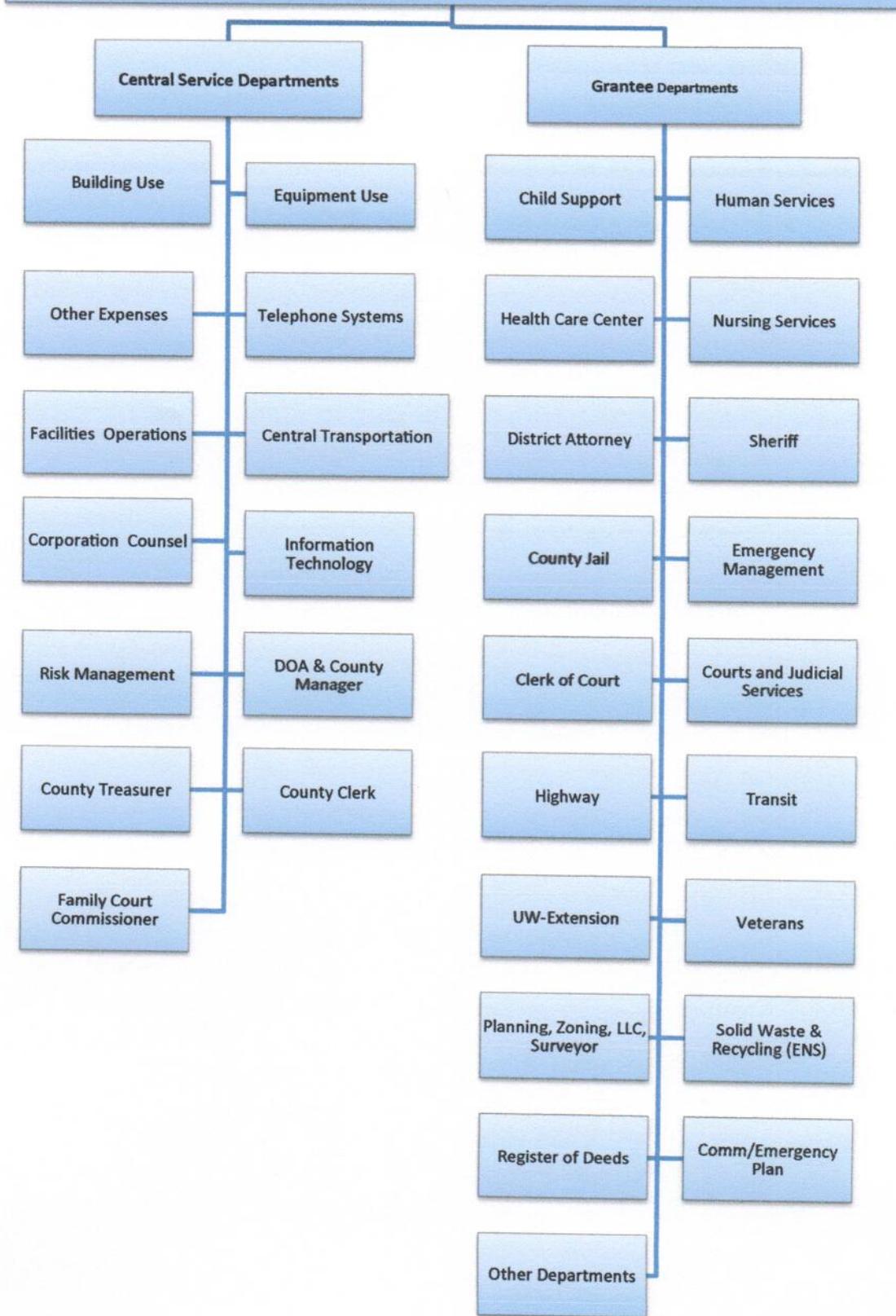
Title:

CFO

Date of Execution:

July 20th 2015

DUNN COUNTY, WI
2014 ORGANIZATIONAL CHART



DUNN COUNTY, WISCONSIN

COST ALLOCATION PLAN

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DUNN COUNTY, WISCONSON

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

Central Service Departments	Child Support	Human Services	Health Care Center	Nursing Services
Building Use	\$ 8,833	\$ 10,027	\$ -	\$ 5,181
Equipment Use	-	-	-	-
Other Expenses	6,987	54,667	98,153	25,723
Telephone System	175	927	-	283
Facilities Operations	13,531	43,665	-	70,632
Central Transportation	75	14,612	41	5,529
Corporation Counsel	12,251	104,838	13,274	2,212
Information Technology	59,101	381,951	243,218	168,810
Risk Management	2,701	28,963	-	9,998
DOA & County Manager	16,426	203,561	98,630	70,978
County Treasurer	1,653	22,553	30,364	10,205
County Clerk	-	-	-	-
Family Court Commissioner	982	-	-	-
Total Allocated Costs	122,714	865,762	483,680	369,551
Rollforward Adjustment	17,461	(95,901)	145,364	(121,630)
Total Proposed Costs	\$ 140,174	\$ 769,862	\$ 629,044	\$ 247,921



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

Central Service Departments	District Attorney	Sheriff	County Jail	Emergency Management
Building Use	\$ 9,376	\$ 50,911	\$ 166,685	\$ 1,243
Equipment Use	-	-	-	-
Other Expenses	4,308	50,725	103,686	1,903
Telephone System	179	155	184	27
Facilities Operations	14,363	77,989	255,342	1,904
Central Transportation	290	-	-	-
Corporation Counsel	2,212	11,062	4,419	2,212
Information Technology	-	346,250	-	9,092
Risk Management	2,486	33,776	20,823	603
DOA & County Manager	13,727	94,553	58,010	5,312
County Treasurer	662	5,299	3,095	1,002
County Clerk	-	-	-	-
Family Court Commissioner	-	-	-	-
Total Allocated Costs	47,604	670,719	612,244	23,298
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 47,604	\$ 670,719	\$ 612,244	\$ 23,298



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

Central Service Departments	Clerk of Court	Courts and Judicial Services	Highway	Transit
Building Use	\$ 13,179	\$ 62,331	\$ -	\$ 341
Equipment Use	-	-	-	-
Other Expenses	14,642	3,625	54,549	1,211
Telephone System	172	131	119	-
Facilities Operations	20,189	95,484	-	4,648
Central Transportation	-	157	275	-
Corporation Counsel	2,212	3,316	6,637	-
Information Technology	-	-	77,286	13,639
Risk Management	4,557	5,655	202	-
DOA & County Manager	52,349	15,486	50,074	4,626
County Treasurer	2,070	159	7,672	2,944
County Clerk	-	-	-	-
Family Court Commissioner	-	27,607	-	-
Total Allocated Costs	109,371	213,952	196,814	27,408
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 109,371	\$ 213,952	\$ 196,814	\$ 27,408



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

Central Service Departments	UW-Extension	Veterans	Planning, Zoning, LCC, Surveyor	Solid Waste & Recycling (ENS)
Building Use	\$ 903	\$ 609	\$ 903	\$ -
Equipment Use	-	-	-	-
Other Expenses	1,144	2,256	15,410	3,385
Telephone System	83	71	202	26
Facilities Operations	12,306	8,301	12,306	-
Central Transportation	539	127	619	110
Corporation Counsel	-	-	32,070	2,212
Information Technology	36,470	14,339	-	100,311
Risk Management	2,451	785	5,579	-
DOA & County Manager	19,741	4,634	55,238	26,404
County Treasurer	680	2,406	4,171	19,168
County Clerk	-	-	-	-
Family Court Commissioner	-	-	-	-
Total Allocated Costs	74,316	33,527	126,498	151,616
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 74,316	\$ 33,527	\$ 126,498	\$ 151,616



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

Central Service Departments	Register of Deeds	Comm / Emergency Plan	Other Departments	Total Allocated Costs
Building Use	\$ 1,266	\$ 6,433	\$ 47,481	\$ 385,700
Equipment Use	-	-	-	-
Other Expenses	3,715	10,913	4,198	461,199
Telephone System	111	55	140	3,040
Facilities Operations	17,253	9,855	80,701	738,469
Central Transportation	207	-	300	22,881
Corporation Counsel	5,528	2,212	-	206,668
Information Technology	36,370	85,521	(19,135)	1,553,222
Risk Management	1,592	5,412	85,978	211,560
DOA & County Manager	8,902	29,152	55,374	883,175
County Treasurer	11,386	272	13,871	139,633
County Clerk	-	-	3,284	3,284
Family Court Commissioner	-	-	-	28,589
Total Allocated Costs	86,328	149,825	272,191	4,637,419
Rollforward Adjustment	-	-	-	(54,706)
Total Proposed Costs	\$ 86,328	\$ 149,825	\$ 272,191	\$ 4,582,713



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

<u>Central Service Department</u>	<u>Expenditures</u>	<u>Cost Adjustments</u>	<u>Disallowed / Capitalized</u>	<u>Direct Billings</u>	<u>Total Allocated Costs</u>
Building Use	\$ -	\$ 394,400	\$ -	\$ -	\$ 394,400
Equipment Use	-	125,440	-	-	125,440
Other Expenses	513,901	-	-	-	513,901
Telephone System	1,446	-	-	-	1,446
Facilities Operations	997,058	(200)	(6,120)	(260,249)	730,489
Central Transportation	24,111	-	-	-	24,111
Corporation Counsel	296,973	-	-	(18,752)	278,221
Information Technology	1,649,571	(1,760)	-	(65,245)	1,582,566
Risk Management	269,440	(71,804)	-	-	197,636
DOA & County Manager	930,723	(28,862)	(107,876)	-	793,985
County Treasurer	178,173	-	(98,763)	-	79,410
County Clerk	249,525	-	(186,356)	-	63,169
Family Court Commissioner	33,700	-	-	(8,850)	24,850
less unallocated Incoming costs					(172,205)
	<u>\$ 5,144,621</u>	<u>\$ 417,214</u>	<u>\$ (399,115)</u>	<u>\$ (353,096)</u>	<u>\$ 4,637,419</u>



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

<u>Grantee Department</u>	Final Costs 2014	Fixed Costs 2012	Rollforward	Actual Costs with Rollforward
Child Support	122,713.67	105,253	17,460.67	140,174.34
Human Services	865,762.36	961,663	(95,900.64)	769,861.71
Health Care Center	483,679.95	338,316	145,363.95	629,043.91
Nursing Services	369,551.09	491,181	(121,629.91)	247,921.18
District Attorney	47,603.64	-	-	47,603.64
Sheriff	670,719.02	-	-	670,719.02
County Jail	612,243.59	-	-	612,243.59
Emergency Management	23,298.44	-	-	23,298.44
Clerk of Court	109,370.61	-	-	109,370.61
Courts and Judicial Services	213,951.91	-	-	213,951.91
Highway	196,814.18	-	-	196,814.18
Transit	27,408.07	-	-	27,408.07
UW-Extension	74,316.41	-	-	74,316.41
Veterans	33,527.16	-	-	33,527.16
Planning, Zoning, LCC, Surveyor	126,498.17	-	-	126,498.17
Solid Waste & Recycling (ENS)	151,616.25	-	-	151,616.25
Register of Deeds	86,328.12	-	-	86,328.12
Comm / Emergency Plan	149,825.00	-	-	149,825.00
Other Departments	272,190.86	-	-	272,190.86
	<u>4,637,418.50</u>	<u>1,896,413</u>	<u>(54,705.93)</u>	<u>4,582,712.57</u>



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

Number	Departmental Function	Allocation Base
1	Building Use 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	Equipment Use Equipment Use Charge	Equipment Inventory Depreciation by Central Services Department effective 12/31/2014
3	Other Expenses General Audit Cost Allocation Plan Pension Obligation Bond	Voucher and Receipt Transactions during a Sample Period in 2014 for Departments not Direct Billed for Audit Services Number of Departmental Cost Functions Analyzed State Pension Retirement Payments by Department During 2014 w/o Pension Obligation Debt
4	Telephone System Phone System	VoIP Telephone Charges by Department During 2014
5	Facilities Operations 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	Central Transportation Central Transportation	Transportation Use (Mileage) by Participating Department During 2014
7	Corporation Counsel Departmental Counseling Child Support	Allocation to Benefiting Department Based on Services Provided During 2014 Direct Allocation to Benefiting Department
8	Information Technology IT Operations	Number of CPU Devices on Dunn County Network by Benefiting Department
9	Risk Management Property Insurance General 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	DOA & County Manager Financial Management Human Resources Payroll Purchasing Mail & General Services Risk Management Department Specific	Accounts Payable Transactions by Department During 2014 Number of Employees by Department with HCC and Highway weighted at 10% - Less Effort Required Payroll Checks / Direct Deposits by Department in 2014 with Health Care Center & Highway weighted at 25% - Less Effort Required Number of Purchase Orders by Department During 2014 Number of Employees by Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
11	County Treasurer Receipts Disbursements	General Receipts Processed by Department During a Sample Period in 2014 Disbursement Processed by Department During 2014
12	County Clerk Departmental Support	Accounts Payable Checks by Department During 2014 with Highway weighted @ 25%
13	Family Court Commissioner Child Support Courts and Judicial Services	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department



**DEPARTMENT 1
FISCAL 2014**

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 2014.

Annex serves as the primary Human Services facility for Dunn County. This building was purchased in 1982 for \$462,500 and with improvements its 2014 depreciation expense is recorded at \$10,013.

Maintenance Shop was constructed in 1985 for \$42,466 and with improvements its depreciation expense for 2014 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 2014 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 2014**

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	118,123.26	18,448.57			99,674.69
Total Cost Adjustments	394,400.24	21,920.89	10,013.00	1,489.00	360,977.35
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	394,400.24	21,920.89	10,013.00	1,489.00	360,977.35
2nd Allocation					
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Other Expenses	551.35	30.64	14.00	2.08	504.63
Telephone System	-	-	-	-	-
Facilities Operations	-	-	-	-	-
Central Transportation	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Information Technology	-	-	-	-	-
Risk Management	-	-	-	-	-
DOA & County Manager	-	-	-	-	-
County Treasurer	-	-	-	-	-
County Clerk	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Total 2nd Allocation	551.35	30.64	14.00	2.08	504.63
Total 2nd Tier Allocation	551.35	30.64	14.00	2.08	504.63
Unallocated	-	-	-	-	-
Total Incoming Costs	551.35	30.64	14.00	2.08	504.63
Total Allocated Cost	394,951.59	21,951.53	10,027.00	1,491.08	361,481.98



**DEPARTMENT 1
FISCAL 2014**

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

Department: Building Use
Function: Administrative Center

Total 1st Tier Allocation \$ 21,920.89
Total 2nd Tier Allocation \$ 30.64
Total Allocated Cost \$ 21,951.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	440	1.29%	283.71	-	283.71	0.40	284.10
Corporation Counsel	1,396	4.11%	900.13	-	900.13	1.26	901.38
Information Technology	2,970	8.74%	1,915.02	-	1,915.02	2.68	1,917.70
DOA & County Manager	3,197	9.40%	2,061.39	-	2,061.39	2.88	2,064.27
County Treasurer	960	2.82%	619.00	-	619.00	0.87	619.86
County Clerk	998	2.94%	643.50	-	643.50	0.90	644.40
Nursing Services	8,024	23.60%	5,173.79	-	5,173.79	7.23	5,181.02
Transit	528	1.55%	340.45	-	340.45	0.48	340.92
UW-Extension	1,398	4.11%	901.41	-	901.41	1.26	902.68
Veterans	943	2.77%	608.04	-	608.04	0.85	608.89
Planning, Zoning, LCC, Surveyor	1,398	4.11%	901.41	-	901.41	1.26	902.68
Register of Deeds	1,960	5.77%	1,263.79	-	1,263.79	1.77	1,265.55
Other Departments	9,785	28.78%	6,309.26	-	6,309.26	8.82	6,318.08
Total	33,997	100.00%	21,920.89	-	21,920.89	30.64	21,951.53

Allocation Basis: Usable Square Footage by Benefiting Department

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



**DEPARTMENT 1
FISCAL 2014**

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

Department: Building Use
Function: Annex

Total 1st Tier Allocation \$ 10,013.00
Total 2nd Tier Allocation \$ 14.00
Total Allocated Cost \$ 10,027.00

<u>Grantee Department</u>	<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>
Human Services	13,888	100.00%	10,013.00	-	10,013.00	14.00	10,027.00
Total	13,888	100.00%	10,013.00	-	10,013.00	14.00	10,027.00

Allocation Basis:

Direct Allocation to Benefiting Department

Allocation Source:

Square Footage Measurements Provided by Maintenance and Finance departments



**DEPARTMENT 1
FISCAL 2014**

**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 \$ 2.08
 Total Allocated Cost \$ 1,491.08

	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	2.08	1,491.08
Total	1,350	100.00%	1,489.00	-	1,489.00	2.08	1,491.08

Allocation Basis: Usable Square Footage by Benefiting Department

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



**DEPARTMENT 1
FISCAL 2014**

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

**Department: Building Use
Function: Judicial Building**

Total 1st Tier Allocation \$ 360,977.35
Total 2nd Tier Allocation \$ 504.63
Total Allocated Cost \$ 361,481.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Family Court Commissioner	340.0	0.37%	1,326.99	-	1,326.99	1.86	1,328.85
Child Support	2,260.0	2.44%	8,820.60	-	8,820.60	12.33	8,832.93
District Attorney	2,399.0	2.59%	9,363.11	-	9,363.11	13.09	9,376.20
Sheriff	13,026.0	14.08%	50,839.46	-	50,839.46	71.07	50,910.53
County Jail	42,648.0	46.11%	166,451.82	-	166,451.82	232.69	166,684.51
Emergency Management	318.0	0.34%	1,241.13	-	1,241.13	1.74	1,242.86
Clerk of Court	3,372.0	3.65%	13,160.65	-	13,160.65	18.40	13,179.05
Courts and Judicial Services	15,948.0	17.24%	62,243.80	-	62,243.80	87.01	62,330.81
Comm / Emergency Plan	1,646.0	1.78%	6,424.21	-	6,424.21	8.98	6,433.19
Other Departments	10,532.0	11.39%	41,105.57	-	41,105.57	57.46	41,163.04
Total	92,489.0	100.00%	360,977.35	-	360,977.35	504.63	361,481.98

Allocation Basis: Usable square footage by Benefiting Department

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



**DEPARTMENT 1
FISCAL 2014**

DUNN COUNTY, WISCONSIN

BUILDING USE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: **Building Use**

<u>Grantee Department</u>	Total	Administrative Center	Annex	Maintenance Shop	Judicial Building
Building Use	-	-	-	-	-
Equipment Use	-	-	-	-	-
Other Expenses	-	-	-	-	-
Telephone System	-	-	-	-	-
Facilities Operations	1,775.19	284.10	-	1,491.08	-
Central Transportation	-	-	-	-	-
Corporation Counsel	901.38	901.38	-	-	-
Information Technology	1,917.70	1,917.70	-	-	-
Risk Management	-	-	-	-	-
DOA & County Manager	2,064.27	2,064.27	-	-	-
County Treasurer	619.86	619.86	-	-	-
County Clerk	644.40	644.40	-	-	-
Family Court Commissioner	1,328.85	-	-	-	-
Child Support	8,832.93	-	-	-	1,328.85
Human Services	10,027.00	-	10,027.00	-	8,832.93
Health Care Center	-	-	-	-	-
Nursing Services	5,181.02	5,181.02	-	-	-
District Attorney	9,376.20	-	-	-	-
Sheriff	50,910.53	-	-	-	9,376.20
County Jail	166,684.51	-	-	-	50,910.53
Emergency Management	1,242.86	-	-	-	166,684.51
Clerk of Court	13,179.05	-	-	-	1,242.86
Courts and Judicial Services	62,330.81	-	-	-	13,179.05
Highway	-	-	-	-	62,330.81
Transit	340.92	340.92	-	-	-
UW-Extension	902.68	902.68	-	-	-
Veterans	608.89	608.89	-	-	-
Planning, Zoning, LCC, Surveyor	902.68	902.68	-	-	-
Solid Waste & Recycling (ENS)	-	-	-	-	-
Register of Deeds	1,265.55	1,265.55	-	-	-
Comm / Emergency Plan	6,433.19	-	-	-	-
Other Departments	47,481.12	6,318.08	-	-	6,433.19
					41,163.04
	394,951.59	21,951.53	10,027.00	1,491.08	361,481.98



**DEPARTMENT 2
FISCAL 2014**

**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 \$125,439.71 was recorded as allowable depreciation for the central services departments during 2014. Costs have been allocated based on these departmental depreciation records.

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



**DEPARTMENT 2
FISCAL 2014**

**DUNN COUNTY, WISCONSIN
EQUIPMENT USE CHARGE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Equipment Use

Functions:	Total	Equipment Use Charge
Cost Adjustments:		
Equipment Use Charge	125,439.71	125,439.71
Total Cost Adjustments	125,439.71	125,439.71
Incoming Costs		
1st Allocation		
Building Use	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	125,439.71	125,439.71
2nd Allocation		
Equipment Use	-	-
Other Expenses	137.84	137.84
Telephone System	-	-
Facilities Operations	-	-
Central Transportation	-	-
Corporation Counsel	-	-
Information Technology	-	-
Risk Management	-	-
DOA & County Manager	-	-
County Treasurer	-	-
County Clerk	-	-
Family Court Commissioner	-	-
Building Use	-	-
Total 2nd Allocation	137.84	137.84
Total 2nd Tier Allocation	137.84	137.84
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	125,577.55	125,577.55



**DEPARTMENT 2
FISCAL 2014**

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

Department:	Equipment Use
Function:	Equipment Use Charge
Total 1st Tier Allocation	\$ 125,439.71
Total 2nd Tier Allocation	\$ 137.84
Total Allocated Cost	\$ 125,577.55

	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	1.48%	1,860.00	-	1,860.00	2.04	1,862.04
Facilities Operations	38,875.91	30.99%	38,875.91	-	38,875.91	42.72	38,918.63
Information Technology	80,971.34	64.55%	80,971.34	-	80,971.34	88.97	81,060.31
DOA & County Manager	3,732.46	2.98%	3,732.46	-	3,732.46	4.10	3,736.56
Total	125,439.71	100.00%	125,439.71	-	125,439.71	137.84	125,577.55

Allocation Basis: Equipment Inventory Depreciation by Central Services Department effective 12/31/2014
 Allocation Source: Fixed Asset Management System Records



**DEPARTMENT 2
FISCAL 2014**

DUNN COUNTY, WISCONSIN

EQUIPMENT USE CHARGE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Use

<u>Grantee Department</u>	<u>Total</u>	<u>Equipment Use Charge</u>
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	1,862.04	1,862.04
Facilities Operations	38,918.63	38,918.63
Central Transportation	-	-
Corporation Counsel	-	-
Information Technology	81,060.31	81,060.31
Risk Management	-	-
DOA & County Manager	3,736.56	3,736.56
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	-	-
	<u>125,577.55</u>	<u>125,577.55</u>



**DEPARTMENT 3
FISCAL 2014**

**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/ADRC, Solid Waste/Recycling, Transit, Highway, Health Care Center and the Insurance Funds 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 2014.

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 2013 Cost Allocation Plan that was prepared during 2014.

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 2014.

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



**DEPARTMENT 3
FISCAL 2014**

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	23,615.00		23,615.00		
Cost Allocation Plan Services	5,100.00			5,100.00	
Pension Obligation Bond Principle	405,000.00				405,000.00
Pension Obligation Bond Interest	80,185.92				80,185.92
Total Expenditures	513,900.92	-	23,615.00	5,100.00	485,185.92
Disallowed / Capitalized	-	-			
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Use	-		-	-	-
Equipment Use	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	513,900.92	-	23,615.00	5,100.00	485,185.92
2nd Allocation					
Other Expenses	413.51		19.00	4.10	390.41
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	-		-	-	-
Total 2nd Allocation	413.51	-	19.00	4.10	390.41
Total 2nd Tier Allocation	413.51	-	19.00	4.10	390.41
Unallocated	-				
Total Incoming Costs	413.51	-	19.00	4.10	390.41
Total Allocated Cost	514,314.43	-	23,634.00	5,104.10	485,576.33



**DEPARTMENT 3
FISCAL 2014**

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

Department: Other Expenses
Function: General Audit

Total 1st Tier Allocation	\$	23,615.00
Total 2nd Tier Allocation		<u>19.00</u>
Total Allocated Cost	\$	23,634.00

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	1	0.15%	35.30		35.30	0.03	35.33
Corporation Counsel	5	0.75%	176.49		176.49	0.14	176.64
Information Technology	8	1.20%	282.39		282.39	0.23	282.62
Risk Management	1	0.15%	35.30		35.30	0.03	35.33
DOA & County Manager	26	3.89%	917.77		917.77	0.74	918.51
County Treasurer	159	23.77%	5,612.53		5,612.53	4.52	5,617.05
County Clerk	26	3.89%	917.77		917.77	0.74	918.51
Child Support	15	2.24%	529.48		529.48	0.43	529.91
Nursing Services	54	8.07%	1,906.14		1,906.14	1.53	1,907.68
District Attorney	9	1.35%	317.69		317.69	0.26	317.95
Sheriff	54	8.07%	1,906.14		1,906.14	1.53	1,907.68
County Jail	34	5.08%	1,200.16		1,200.16	0.97	1,201.13
Emergency Management	5	0.75%	176.49		176.49	0.14	176.64
Clerk of Court	114	17.04%	4,024.08		4,024.08	3.24	4,027.32
Courts and Judicial Services	11	1.64%	388.29		388.29	0.31	388.60
UW-Extension	9	1.35%	317.69		317.69	0.26	317.95
Veterans	7	1.05%	247.09		247.09	0.20	247.29
Planning, Zoning, LCC, Surveyor	19	2.84%	670.68		670.68	0.54	671.22
Register of Deeds	26	3.89%	917.77		917.77	0.74	918.51
Other Departments	86	12.86%	3,035.71		3,035.71	2.44	3,038.15
Total	669	100.00%	23,615.00	-	23,615.00	19.00	23,634.00

Allocation Basis:

Voucher and Receipt Transactions during a Sample Period in 2014 for Departments not Direct Billed for Audit Services

Allocation Source:

Accounting Records & Reports



**DEPARTMENT 3
FISCAL 2014**

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

Department: Other Expenses
Function: Cost Allocation Plan

Total 1st Tier Allocation	\$ 5,100.00
Total 2nd Tier Allocation	4.10
Total Allocated Cost	\$ 5,104.10

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Use	4	10.81%	551.35		551.35	-	551.35
Equipment Use	1	2.70%	137.84		137.84	-	137.84
Other Expenses	3	8.11%	413.51		413.51	-	413.51
Telephone System	1	2.70%	137.84		137.84	0.14	137.98
Facilities Operations	6	16.22%	827.03		827.03	0.85	827.88
Central Transportation	1	2.70%	137.84		137.84	0.14	137.98
Corporation Counsel	2	5.41%	275.68		275.68	0.28	275.96
Information Technology	1	2.70%	137.84		137.84	0.14	137.98
Risk Management	3	8.11%	413.51		413.51	0.42	413.94
DOA & County Manager	8	21.62%	1,102.70		1,102.70	1.13	1,103.83
County Treasurer	3	8.11%	413.51		413.51	0.42	413.94
County Clerk	2	5.41%	275.68		275.68	0.28	275.96
Family Court Commissioner	2	5.41%	275.68		275.68	0.28	275.96
Total	37	100.00%	5,100.00	-	5,100.00	4.10	5,104.10

Allocation Basis:

Number of Departmental Cost Functions Analyzed

Allocation Source:

2013 Cost Allocation Plan - Prepared During 2014



**DEPARTMENT 3
FISCAL 2014**

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

FUNCTIONAL COST ALLOCATIONS

Department: Other Expenses
Function: Pension Obligation Bond

Total 1st Tier Allocation	\$ 485,185.92
Total 2nd Tier Allocation	390.41
Total Allocated Cost	\$ 485,576.33

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	33,085.25	2.02%	9,813.43				
Corporation Counsel	14,381.37	0.88%	4,265.66		9,813.43	7.90	9,821.33
Information Technology	34,311.15	2.10%	10,177.04		4,265.66	3.43	4,269.10
DOA & County Manager	38,748.07	2.37%	11,493.08		10,177.04	8.19	10,185.23
County Treasurer	8,354.67	0.51%	2,478.08		11,493.08	9.25	11,502.33
County Clerk	5,960.77	0.36%	1,768.03		2,478.08	1.99	2,480.08
Child Support	21,750.57	1.33%	6,451.45		1,768.03	1.42	1,769.45
Human Services	184,155.92	11.26%	54,622.57		6,451.45	5.19	6,456.64
Health Care Center	330,649.80	20.21%	98,074.18		54,622.57	43.95	54,666.52
Nursing Services	80,228.00	4.90%	23,796.46		98,074.18	78.92	98,153.09
District Attorney	13,440.55	0.82%	3,986.61		23,796.46	19.15	23,815.61
Sheriff	164,451.54	10.05%	48,778.04		3,986.61	3.21	3,989.82
County Jail	345,241.34	21.11%	102,402.18		48,778.04	39.25	48,817.29
Emergency Management	5,816.87	0.36%	1,725.34		102,402.18	82.40	102,484.58
Clerk of Court	35,758.26	2.19%	10,606.27		1,725.34	1.39	1,726.73
Courts and Judicial Services	10,902.28	0.67%	3,233.73		10,606.27	8.53	10,614.81
Highway	183,761.04	11.23%	54,505.44		3,233.73	2.60	3,236.33
Transit	4,077.87	0.25%	1,209.54		54,505.44	43.86	54,549.30
UW-Extension	2,783.88	0.17%	825.73		1,209.54	0.97	1,210.51
Veterans	6,765.42	0.41%	2,006.69		825.73	0.66	826.39
Planning, Zoning, LCC, Surveyor	49,651.25	3.04%	14,727.08		2,006.69	1.61	2,008.31
Solid Waste & Recycling (ENS)	11,403.11	0.70%	3,382.28		14,727.08	11.85	14,738.93
Register of Deeds	9,420.83	0.58%	2,794.32		3,382.28	2.72	3,385.00
Comm / Emergency Plan	36,762.61	2.25%	10,904.17		2,794.32	2.25	2,796.56
Other Departments	3,905.83	0.24%	1,158.51		10,904.17	8.77	10,912.95
					1,158.51	0.93	1,159.44
Total	1,635,768.25	100.00%	485,185.92	-	485,185.92	390.41	485,576.33

Allocation Basis:

State Pension Retirement Payments by Department During 2014 w/o Pension Obligation Debt

Allocation Source:

2014 Financial Records and Reports and County CFO



**DEPARTMENT 3
FISCAL 2014**

DUNN COUNTY, WISCONSIN

OTHER EXPENSES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Other Expenses

<u>Grantee Department</u>	<u>Total</u>	<u>General Audit</u>	<u>Cost Allocation Plan</u>	<u>Pension Obligation Bond</u>
Building Use	551.35	-	551.35	-
Equipment Use	137.84	-	137.84	-
Other Expenses	413.51	-	413.51	-
Telephone System	137.98	-	137.98	-
Facilities Operations	10,684.53	35.33	827.88	-
Central Transportation	137.98	-	137.98	9,821.33
Corporation Counsel	4,721.69	-	137.98	-
Information Technology	10,605.83	176.64	275.96	4,269.10
Risk Management	449.27	282.62	137.98	10,185.23
DOA & County Manager	13,524.68	35.33	413.94	-
County Treasurer	8,511.06	918.51	1,103.83	11,502.33
County Clerk	2,963.92	5,617.05	413.94	2,480.08
Family Court Commissioner	275.96	918.51	275.96	1,769.45
Child Support	6,986.55	-	275.96	-
Human Services	54,666.52	529.91	-	6,456.64
Health Care Center	98,153.09	-	-	54,666.52
Nursing Services	25,723.29	-	-	98,153.09
District Attorney	4,307.76	1,907.68	-	23,815.61
Sheriff	50,724.97	317.95	-	3,989.82
County Jail	103,685.71	1,907.68	-	48,817.29
Emergency Management	1,903.37	1,201.13	-	102,484.58
Clerk of Court	14,642.13	176.64	-	1,726.73
Courts and Judicial Services	3,624.93	4,027.32	-	10,614.81
Highway	54,549.30	388.60	-	3,236.33
Transit	1,210.51	-	-	54,549.30
UW-Extension	1,144.34	-	-	1,210.51
Veterans	2,255.60	317.95	-	826.39
Planning, Zoning, LCC, Surveyor	15,410.15	247.29	-	2,008.31
Solid Waste & Recycling (ENS)	3,385.00	671.22	-	14,738.93
Register of Deeds	3,715.08	-	-	3,385.00
Comm / Emergency Plan	10,912.95	918.51	-	2,796.56
Other Departments	4,197.59	-	-	10,912.95
		3,038.15	-	1,159.44
	514,314.43	23,634.00	5,104.10	485,576.33



**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 \$1,298.77 was paid on debt service for this system during 2014. Additionally telephone system operating costs of \$147 have been identified and are allocated based on the Voice over IP (VoIP) charges by participating department during 2014.

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



**DEPARTMENT 4
FISCAL 2014**

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

Department:		Telephone System		
Functions:	Total	General & Administrative	Phone System	
Expenditures:				
Interest Expense - Telephone System	1,298.77		1,298.77	
Telephone Operating Expenses	147.00		147.00	
	-	-	-	
Total Expenditures	1,445.77	-	1,445.77	
Disallowed / Capitalized				
General & Administrative Allocation				
	-	-	-	
Incoming Costs				
1st Allocation				
Building Use	-		-	
Equipment Use	1,860.00		1,860.00	
Other Expenses	137.84		137.84	
	-	-	-	
Total 1st Allocation	1,997.84	-	1,997.84	
Unallocated				
	-			
Total 1st Tier Allocation	3,443.61	-	3,443.61	
2nd Allocation				
Building Use	-		-	
Equipment Use	2.04		2.04	
Other Expenses	0.14		0.14	
Telephone System	-		-	
Facilities Operations	-		-	
Central Transportation	-		-	
Corporation Counsel	-		-	
Information Technology	-		-	
Risk Management	-		-	
DOA & County Manager	-		-	
County Treasurer	-		-	
County Clerk	-		-	
Family Court Commissioner	-		-	
	-	-	-	
Total 2nd Allocation	2.19	-	2.19	
Unallocated				
	-			
Total 2nd Tier Allocation	2.19	-	2.19	
Total Incoming Costs				
	2,000.02	-	2,000.02	
Total Allocated Cost	3,445.79	-	3,445.79	



**DEPARTMENT 4
FISCAL 2014**

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

Department: Telephone System
Function: Phone System

Total 1st Tier Allocation	\$ 3,443.61
Total 2nd Tier Allocation	2.19
Total Allocated Cost	\$ 3,445.79

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	317.62	0.99%	34.26		34.26	0.02	34.28
Corporation Counsel	688.92	2.16%	74.30		74.30	0.05	74.35
Information Technology	760.31	2.38%	82.00		82.00	0.05	82.05
DOA & County Manager	735.87	2.30%	79.36		79.36	0.05	79.42
County Treasurer	1,017.90	3.19%	109.78		109.78	0.07	109.85
County Clerk	238.22	0.75%	25.69		25.69	0.02	25.71
Child Support	1,622.82	5.08%	175.02		175.02	0.11	175.13
Human Services	8,589.91	26.90%	926.44		926.44	0.59	927.02
Nursing Services	2,625.19	8.22%	283.13		283.13	0.18	283.31
District Attorney	1,662.46	5.21%	179.30		179.30	0.11	179.41
Sheriff	1,440.80	4.51%	155.39		155.39	0.10	155.49
County Jail	1,704.69	5.34%	183.85		183.85	0.12	183.97
Emergency Management	247.36	0.77%	26.68		26.68	0.02	26.70
Clerk of Court	1,593.04	4.99%	171.81		171.81	0.11	171.92
Courts and Judicial Services	1,217.52	3.81%	131.31		131.31	0.08	131.39
Highway	1,100.91	3.45%	118.73		118.73	0.08	118.81
UW-Extension	767.55	2.40%	82.78		82.78	0.05	82.83
Veterans	657.02	2.06%	70.86		70.86	0.04	70.91
Planning, Zoning, LCC, Surveyor	1,870.51	5.86%	201.74		201.74	0.13	201.87
Solid Waste & Recycling (ENS)	243.40	0.76%	26.25		26.25	0.02	26.27
Register of Deeds	1,025.39	3.21%	110.59		110.59	0.07	110.66
Comm / Emergency Plan	508.87	1.59%	54.88		54.88	0.03	54.92
Other Departments	1,292.85	4.05%	139.44		139.44	0.09	139.52
Total	31,929.13	100.00%	3,443.61	-	3,443.61	2.19	3,445.79

Allocation Basis:

VoIP Telephone Charges by Department During 2014

Allocation Source:

Finance Department Records & Reports



**DEPARTMENT 4
FISCAL 2014**

**DUNN COUNTY, WISCONSIN
TELEPHONE SYSTEM
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Telephone System

<u>Grantee Department</u>	Total	Phone System
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	-	-
Central Transportation	34.28	34.28
Corporation Counsel	-	-
Information Technology	74.35	74.35
Risk Management	82.05	82.05
DOA & County Manager	-	-
County Treasurer	79.42	79.42
County Clerk	109.85	109.85
Family Court Commissioner	25.71	25.71
Child Support	-	-
Human Services	175.13	175.13
Health Care Center	927.02	927.02
Nursing Services	-	-
District Attorney	283.31	283.31
Sheriff	179.41	179.41
County Jail	155.49	155.49
Emergency Management	183.97	183.97
Clerk of Court	26.70	26.70
Courts and Judicial Services	171.92	171.92
Highway	131.39	131.39
Transit	118.81	118.81
UW-Extension	-	-
Veterans	82.83	82.83
Planning, Zoning, LCC, Surveyor	70.91	70.91
Solid Waste & Recycling (ENS)	201.87	201.87
Register of Deeds	26.27	26.27
Comm / Emergency Plan	110.66	110.66
Other Departments	54.92	54.92
	139.52	139.52
	<hr/>	<hr/>
	3,445.79	3,445.79
	<hr/> <hr/>	<hr/> <hr/>



**DEPARTMENT 5
FISCAL 2014**

**DUNN COUNTY, WISCONSIN
DPW - 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, Parks and other miscellaneous properties. All Maintenance staff have their time tracked via DPWs payroll system 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 have been appropriately credited against allocated costs.

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



**DEPARTMENT 5
FISCAL 2014**

DUNN COUNTY, WISCONSIN

FACILITIES OPERATIONS

DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities Operations

Functions:	Total	General & Administrative	Government Center	Annex (HS)	Judicial Center
Expenditures:					
Salaries & Wages	314,839.48		91,369.52	13,888.65	120,602.01
Fringe Benefits	14,984.93		4,348.77	661.04	5,740.11
Maintenance Contracts	29,849.31		9,410.91	1,502.02	18,936.38
Water	47,160.91		12,207.49	2,268.14	20,978.25
Heat & Lights	365,621.78		93,587.68	15,145.54	245,198.74
Garbage Removal	10,117.70		1,879.00	1,842.14	5,605.00
Telecommunications	1,242.92		1,242.92		
Motor Vehicle R&M/Fuel	12,515.03		9,060.19		
Ground Improvements	7,022.09		2,870.97		335.27
Building Repair & Maintenance	132,103.41		30,528.09	1,479.09	1,158.15
Contractual / Consulting Services	24,886.86		30.00	610.30	77,756.45
Office Supplies	2,399.14		908.50		5,859.27
Clothing & Uniforms	1,274.09		1,274.09		
Operating Supplies & Expenditures	23,755.55		1,147.69	327.53	
In-REM Properties	3,165.27				
Buildings & Improvements	6,120.00				
Total Expenditures	997,058.47	-	259,865.82	37,724.45	502,169.63
Cost Adjustments:					
Donations	(200.00)	(200.00)			
Total Cost Adjustments	(200.00)	(200.00)			
Disallowed / Capitalized	(6,120.00)				
General & Administrative Allocation	(0.00)	200.00	(58.04)	(8.82)	(76.61)
Incoming Costs					
1st Allocation					
Building Use	1,772.71		514.46	78.20	679.05
Equipment Use	38,875.91		11,282.17	1,714.95	14,891.76
Other Expenses	10,675.76		3,098.21	470.94	4,089.44
Telephone System	34.26		9.94	1.51	13.12
Total 1st Allocation	51,358.63	-	14,904.78	2,265.61	19,673.37
Total 1st Tier Allocation	1,042,097.10	-	274,712.56	39,981.23	521,766.39
2nd Allocation					
Building Use	2.48		0.77	0.12	1.02
Equipment Use	42.72		13.29	2.02	17.54
Other Expenses	8.77		2.73	0.41	3.60
Telephone System	0.02		0.01	0.00	0.01
Facilities Operations	35,417.14		11,019.32	1,675.00	14,544.81
Central Transportation	151.80		47.23	7.18	62.34
Corporation Counsel	4,784.87		1,488.72	226.29	1,965.01
Information Technology	500.00		155.56	23.65	205.34
Risk Management	4,474.07		1,392.02	211.59	1,837.37
DOA & County Manager	32,017.25		9,961.52	1,514.20	13,148.58
County Treasurer	484.16		150.64	22.90	198.83
County Clerk	-		-	-	-
Family Court Commissioner	-		-	-	-
Total 2nd Allocation	77,883.28	-	24,231.80	3,683.36	31,984.46
Total 2nd Tier Allocation	77,883.28	-	24,231.80	3,683.36	31,984.46
Total Incoming Costs	129,241.91	-	39,136.58	5,948.97	51,657.83
Total Allocated Cost	1,119,980.38	-	298,944.37	43,664.59	553,750.84



**DEPARTMENT 5
FISCAL 2014**

DUNN COUNTY, WISCONSIN

FACILITIES OPERATIONS

DEPARTMENTAL COSTS BY FUNCTION (continued)

Department:	Facilities Operations		
	Miscellaneous Facilities	Maintenance Shop	Records Storage
Functions:			
Expenditures:			
Salaries & Wages	65,546.41	21,169.31	2,263.58
Fringe Benefits	3,119.71	1,007.56	107.74
Maintenance Contracts			
Water	11,012.75	694.28	
Heat & Lights	5,784.76	3,206.60	2,698.46
Garbage Removal	791.56		
Telecommunications			
Motor Vehicle R&M/Fuel	3,119.57		
Ground Improvements	1,513.88		
Building Repair & Maintenance	19,493.09	2,344.14	1,371.34
Contractual / Consulting Services	18,997.59		
Office Supplies			1,490.64
Clothing & Uniforms			
Operating Supplies & Expenditures	22,280.33		
In-REM Properties	3,165.27		
Buildings & Improvements	6,120.00		
Total Expenditures	160,944.92	28,421.89	7,931.76
Cost Adjustments:			
Donations			
Total Cost Adjustments	-	-	-
Disallowed / Capitalized	(6,120.00)		
General & Administrative Allocation	(41.64)	(13.45)	(1.44)
Incoming Costs			
1st Allocation			
Building Use	369.06	119.19	12.75
Equipment Use	8,093.57	2,613.95	279.50
Other Expenses	2,222.58	717.82	76.75
Telephone System	7.13	2.30	0.25
Total 1st Allocation	10,692.35	3,453.27	369.25
Total 1st Tier Allocation	165,475.63	31,861.72	8,299.57
2nd Allocation			
Building Use	0.55	-	0.02
Equipment Use	9.53	-	0.33
Other Expenses	1.96	-	0.07
Telephone System	0.00	-	0.00
Facilities Operations	7,905.01	-	272.99
Central Transportation	33.88	-	1.17
Corporation Counsel	1,067.97	-	36.88
Information Technology	111.60	-	3.85
Risk Management	998.60	-	34.49
DOA & County Manager	7,146.17	-	246.79
County Treasurer	108.06	-	3.73
County Clerk	-	-	-
Family Court Commissioner	-	-	-
Total 2nd Allocation	17,383.34	-	600.32
Total 2nd Tier Allocation	17,383.34	-	600.32
Total Incoming Costs	28,075.69	3,453.27	969.57
Total Allocated Cost	182,858.98	31,861.72	8,899.88



**DEPARTMENT 5
FISCAL 2014**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities Operations
Function: Government Center

Total 1st Tier Allocation	\$ 274,712.56
Total 2nd Tier Allocation	\$ 24,231.80
Total Allocated Cost	\$ 298,944.37

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	440	1.29%	3,555.42	-	3,555.42	-	3,555.42
Corporation Counsel	1,396	4.11%	11,280.37	-	11,280.37	1,008.06	12,288.43
Information Technology	2,970	8.74%	23,999.07	-	23,999.07	2,144.66	26,143.73
DOA & County Manager	3,197	9.40%	25,833.34	-	25,833.34	2,308.58	28,141.92
County Treasurer	960	2.82%	7,757.27	-	7,757.27	693.22	8,450.50
County Clerk	998	2.94%	8,064.33	-	8,064.33	720.66	8,785.00
Nursing Services	8,024	23.60%	64,837.89	-	64,837.89	5,794.20	70,632.09
Transit	528	1.55%	4,266.50	-	4,266.50	381.27	4,647.77
UW-Extension	1,398	4.11%	11,296.53	-	11,296.53	1,009.51	12,306.04
Veterans	943	2.77%	7,619.91	-	7,619.91	680.95	8,300.85
Planning, Zoning, LCC, Surveyor	1,398	4.11%	11,296.53	-	11,296.53	1,009.51	12,306.04
Register of Deeds	1,960	5.77%	15,837.77	-	15,837.77	1,415.33	17,253.10
Other Departments	9,785	28.78%	79,067.64	(248,249.00)	(169,181.36)	7,065.83	(162,115.53)
Total	33,997	100.00%	274,712.56	(248,249.00)	26,463.56	24,231.80	50,695.37

Allocation Basis: Usable Square Footage by Benefiting Department

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



**DEPARTMENT 5
FISCAL 2014**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities Operations
Function: Annex (HS)

Total 1st Tier Allocation	\$	39,981.23
Total 2nd Tier Allocation	\$	3,683.36
Total Allocated Cost	\$	43,664.59

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Human Services	13,888	100.00%	39,981.23	-	39,981.23	3,683.36	43,664.59
Total	13,888	100.00%	39,981.23	-	39,981.23	3,683.36	43,664.59

Allocation Basis: Direct Allocation to Benefiting Department

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



**DEPARTMENT 5
FISCAL 2014**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities Operations
Function: Judicial Center

Total 1st Tier Allocation \$ 521,766.39
Total 2nd Tier Allocation \$ 31,984.46
Total Allocated Cost \$ 553,750.84

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Family Court Commissioner	340.0	0.37%	1,918.07	-	1,918.07	117.58	2,035.65
Child Support	2,260.0	2.44%	12,749.54	-	12,749.54	781.55	13,531.09
District Attorney	2,399.0	2.59%	13,533.69	-	13,533.69	829.62	14,363.31
Sheriff	13,026.0	14.08%	73,484.73	-	73,484.73	4,504.64	77,989.37
County Jail	42,648.0	46.11%	240,593.94	-	240,593.94	14,748.49	255,342.43
Emergency Management	318.0	0.34%	1,793.96	-	1,793.96	109.97	1,903.93
Clerk of Court	3,372.0	3.65%	19,022.76	-	19,022.76	1,166.10	20,188.86
Courts and Judicial Services	15,948.0	17.24%	89,968.86	-	89,968.86	5,515.12	95,483.99
Comm / Emergency Plan	1,646.0	1.78%	9,285.73	-	9,285.73	569.22	9,854.94
Other Departments	10,532.0	11.39%	59,415.10	-	59,415.10	3,642.17	63,057.27
Total	92,489.0	100.00%	521,766.39	-	521,766.39	31,984.46	553,750.84

Allocation Basis: Usable square footage by Benefiting Department
Allocation Source: Square footage measurements provided by Maintenance and Finance departments



**DEPARTMENT 5
FISCAL 2014**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities Operations
Function: Miscellaneous Facilities

Total 1st Tier Allocation \$ 165,475.63
Total 2nd Tier Allocation \$ 17,383.34
Total Allocated Cost \$ 182,858.98

	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%	165,475.63	(12,000.00)	153,475.63	17,383.34	170,858.98
Total	100	100.00%	165,475.63	(12,000.00)	153,475.63	17,383.34	170,858.98

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



**DEPARTMENT 5
FISCAL 2014**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

Department: Facilities Operations
Function: Maintenance Shop

Total 1st Tier Allocation	\$ 31,861.72
Total 2nd Tier Allocation	\$ -
Total Allocated Cost	\$ 31,861.72

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	1,350	100.00%	31,861.72		31,861.72	-	31,861.72
Total	1,350	100.00%	31,861.72	-	31,861.72	-	31,861.72

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



**DEPARTMENT 5
FISCAL 2014**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS
FUNCTIONAL COST ALLOCATIONS**

**Department: Facilities Operations
Function: Records Storage**

Total 1st Tier Allocation \$ 8,299.57
Total 2nd Tier Allocation \$ 600.32

Total Allocated Cost \$ 8,899.88

	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%	8,299.57		8,299.57	600.32	8,899.88
Total	100	100.00%	8,299.57	-	8,299.57	600.32	8,899.88

Allocation Basis: Direct Allocation to Benefiting Departments
Allocation Source: County Financial Reports and Employee Personnel Activity Reports (PARs)



**DEPARTMENT 5
FISCAL 2014**

DUNN COUNTY, WISCONSIN

FACILITIES OPERATIONS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities Operations

<u>Grantee Department</u>	<u>Total</u>	<u>Government Center</u>	<u>Annex (HS)</u>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	35,417.14	3,555.42	-
Central Transportation	-	-	-
Corporation Counsel	12,288.43	12,288.43	-
Information Technology	26,143.73	26,143.73	-
Risk Management	-	-	-
DOA & County Manager	28,141.92	28,141.92	-
County Treasurer	8,450.50	8,450.50	-
County Clerk	8,785.00	8,785.00	-
Family Court Commissioner	2,035.65	-	-
Child Support	13,531.09	-	-
Human Services	43,664.59	-	43,664.59
Health Care Center	-	-	-
Nursing Services	70,632.09	70,632.09	-
District Attorney	14,363.31	-	-
Sheriff	77,989.37	-	-
County Jail	255,342.43	-	-
Emergency Management	1,903.93	-	-
Clerk of Court	20,188.86	-	-
Courts and Judicial Services	95,483.99	-	-
Highway	-	-	-
Transit	4,647.77	4,647.77	-
UW-Extension	12,306.04	12,306.04	-
Veterans	8,300.85	8,300.85	-
Planning, Zoning, LCC, Surveyor	12,306.04	12,306.04	-
Solid Waste & Recycling (ENS)	-	-	-
Register of Deeds	17,253.10	17,253.10	-
Comm / Emergency Plan	9,854.94	-	-
Other Departments	80,700.60	(162,115.53)	-
	859,731.38	50,695.37	43,664.59



**DEPARTMENT 5
FISCAL 2014**

**DUNN COUNTY, WISCONSIN
FACILITIES OPERATIONS**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS (continued)

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	-	-	-	-
Central Transportation	-	-	31,861.72	-
Corporation Counsel	-	-	-	-
Information Technology	-	-	-	-
Risk Management	-	-	-	-
DOA & County Manager	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
Family Court Commissioner	2,035.65	-	-	-
Child Support	13,531.09	-	-	-
Human Services	-	-	-	-
Health Care Center	-	-	-	-
Nursing Services	-	-	-	-
District Attorney	14,363.31	-	-	-
Sheriff	77,989.37	-	-	-
County Jail	255,342.43	-	-	-
Emergency Management	1,903.93	-	-	-
Clerk of Court	20,188.86	-	-	-
Courts and Judicial Services	95,483.99	-	-	-
Highway	-	-	-	-
Transit	-	-	-	-
UW-Extension	-	-	-	-
Veterans	-	-	-	-
Planning, Zoning, LCC, Surveyor	-	-	-	-
Solid Waste & Recycling (ENS)	-	-	-	-
Register of Deeds	-	-	-	-
Comm / Emergency Plan	9,854.94	-	-	-
Other Departments	63,057.27	170,858.98	-	8,899.88
	<u>553,750.84</u>	<u>170,858.98</u>	<u>31,861.72</u>	<u>8,899.88</u>



**DEPARTMENT 6
FISCAL 2014**

**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 record trip mileage for vehicle usage.

Costs not recovered for Transportation Pool vehicle usage during 2014, including vehicle repair and maintenance, have been identified and are allocated based on 2014 departmental utilization (mileage by participating department).

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



**DEPARTMENT 6
FISCAL 2014**

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

Department: Central Transportation

Functions:	Total	General & Administrative	Central Transportation
Expenditures:			
Salaries and Fringe Benefits	916.78	-	916.78
Gasoline	529.11	-	529.11
Operating Supplies & Maintenance	133.00	-	133.00
Motor Vehicle Repair & Maintenance	22,532.00	-	22,532.00
Total Expenditures	24,110.89	-	24,110.89
Disallowed / Capitalized	-	-	-
General & Administrative Allocation	-	-	-
Incoming Costs			
1st Allocation			
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	137.84	-	137.84
Facilities Operations	-	-	-
Total 1st Allocation	137.84	-	137.84
General & Administrative Allocation	-	-	-
Total 1st Tier Allocation	24,248.73	-	24,248.73
2nd Allocation			
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	0.14	-	0.14
Facilities Operations	-	-	-
Central Transportation	-	-	-
Corporation Counsel	-	-	-
Information Technology	-	-	-
Risk Management	-	-	-
DOA & County Manager	-	-	-
County Treasurer	-	-	-
County Clerk	-	-	-
Family Court Commissioner	-	-	-
Total 2nd Allocation	0.14	-	0.14
General & Administrative Allocation	-	-	-
Total 2nd Tier Allocation	0.14	-	0.14
Total Incoming Costs	137.98	-	137.98
Total Allocated Cost	\$ 24,248.87	\$ -	\$ 24,248.87



**DEPARTMENT 6
FISCAL 2014**

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

Department: Central Transportation
Function: Central Transportation

Total 1st Tier Allocation \$ 24,248.73
Total 2nd Tier Allocation \$ 0.14
Total Allocated Cost \$ 24,248.87

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	754	0.63%	151.80		151.80	-	151.80
Corporation Counsel	5	0.00%	1.01		1.01	0.00	1.01
Information Technology	4,655	3.86%	937.19		937.19	0.01	937.19
DOA & County Manager	1,380	1.15%	277.83		277.83	0.00	277.84
Child Support	374	0.31%	75.30		75.30	0.00	75.30
Human Services	72,576	60.26%	14,611.69		14,611.69	0.09	14,611.77
Health Care Center	203	0.17%	40.87		40.87	0.00	40.87
Nursing Services	27,460	22.80%	5,528.51		5,528.51	0.03	5,528.54
District Attorney	1,441	1.20%	290.12		290.12	0.00	290.12
Courts and Judicial Services	782	0.65%	157.44		157.44	0.00	157.44
Highway	1,367	1.13%	275.22		275.22	0.00	275.22
UW-Extension	2,676	2.22%	538.76		538.76	0.00	538.76
Veterans	633	0.53%	127.44		127.44	0.00	127.44
Planning, Zoning, LCC, Surveyor	3,074	2.55%	618.89		618.89	0.00	618.89
Solid Waste & Recycling (ENS)	545	0.45%	109.72		109.72	0.00	109.73
Register of Deeds	1,027	0.85%	206.77		206.77	0.00	206.77
Other Departments	1,491	1.24%	300.18		300.18	0.00	300.18
Total	120,443	100.00%	24,248.73	-	24,248.73	0.14	24,248.87

Allocation Basis:

Transportation Use (Mileage) by Participating Department During 2014

Allocation Source:

Finance Department Records and Reports



**DEPARTMENT 6
FISCAL 2014**

DUNN COUNTY, WISCONSIN

TRANSPORTATION POOL

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Transportation

<u>Grantee Department</u>	Total	Central Transportation
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	-	-
Central Transportation	151.80	151.80
Corporation Counsel	-	-
Information Technology	1.01	1.01
Risk Management	937.19	937.19
DOA & County Manager	-	-
County Treasurer	277.84	277.84
County Clerk	-	-
Family Court Commissioner	-	-
Child Support	-	-
Human Services	75.30	75.30
Health Care Center	14,611.77	14,611.77
Nursing Services	40.87	40.87
District Attorney	5,528.54	5,528.54
Sheriff	290.12	290.12
County Jail	-	-
Emergency Management	-	-
Clerk of Court	-	-
Courts and Judicial Services	-	-
Highway	157.44	157.44
Transit	275.22	275.22
UW-Extension	-	-
Veterans	538.76	538.76
Planning, Zoning, LCC, Surveyor	127.44	127.44
Solid Waste & Recycling (ENS)	618.89	618.89
Register of Deeds	109.73	109.73
Comm / Emergency Plan	206.77	206.77
Other Departments	-	-
	300.18	300.18
	<hr/>	<hr/>
	24,248.87	24,248.87



**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 2014 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 2014**

**DUNN COUNTY, WISCONSIN
CORPORATION COUNSEL**

DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Counseling	Child Support
Expenditures:				
Salaries & Wages	200,178.96	47,682.63	138,580.36	13,915.97
Fringe Benefits	69,567.55	16,570.99	48,160.39	4,836.17
Prosecution / Legal Expense	3,251.56		3,251.56	
Filing Fees	40.00		40.00	
Office Supplies	4,890.96	4,890.96		
Subscriptions & Dues	1,056.62	1,056.62		
Law Research	10,590.75		10,590.75	
Conferences, Travel, Training	1,471.24	1,471.24		
Reports, Indices, Abstracts	4,900.00	4,900.00		
Operating Expenditures	1,025.69	1,025.69		
Total Expenditures	296,973.33	77,598.13	200,623.06	18,752.14
Disallowed / Capitalized				
General & Administrative Allocation	(0.00)	(77,598.13)	70,965.06	6,633.07
Incoming Costs				
1st Allocation				
Building Use	900.13		558.08	342.05
Equipment Use	-	-	-	-
Other Expenses	4,717.83	1,232.75	3,187.18	297.90
Telephone System	74.30	19.41	50.19	4.69
Facilities Operations	11,280.37	2,947.52	7,620.56	712.29
Central Transportation	1.01	0.26	0.68	0.06
Total 1st Allocation	16,973.64	4,199.95	11,416.69	1,357.00
General & Administrative Allocation	(0.00)	(4,199.95)	3,840.94	359.01
Unallocated				
Total 1st Tier Allocation	313,946.97	-	286,845.75	27,101.22
2nd Allocation				
Building Use	1.26		0.78	0.48
Equipment Use	-	-	-	-
Other Expenses	3.86	1.01	2.61	0.24
Telephone System	0.05	0.01	0.03	0.00
Facilities Operations	1,008.06	263.40	681.01	63.65
Central Transportation	0.00	0.00	0.00	0.00
Corporation Counsel	14,344.76	3,748.24	9,690.73	905.79
Information Technology	22,069.09	5,766.58	14,908.97	1,393.53
Risk Management	994.04	259.74	671.53	62.77
DOA & County Manager	6,853.04	1,790.68	4,629.63	432.73
County Treasurer	363.16	94.89	245.34	22.93
County Clerk	-	-	-	-
Family Court Commissioner	-	-	-	-
Total 2nd Allocation	45,637.32	11,924.55	30,830.64	2,882.13
General & Administrative Allocation	(0.00)	(11,924.55)	10,905.24	1,019.31
Unallocated				
Total 2nd Tier Allocation	45,637.32	-	41,735.88	3,901.44
Total Incoming Costs	62,610.95	-	56,993.51	5,617.45
Total Allocated Cost	359,584.28	-	328,581.63	31,002.65



**Sequoia
Consulting
Group**

**DEPARTMENT 7
FISCAL 2014**

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

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

Total 1st Tier Allocation	\$ 286,845.75
Total 2nd Tier Allocation	\$ 41,735.88
Total Allocated Cost	\$ 328,581.63

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	2,223.76	1.67%	4,784.87		4,784.87	-	4,784.87
Corporation Counsel	6,666.70	5.00%	14,344.76		14,344.76	-	14,344.76
Information Technology	889.50	0.67%	1,913.94		1,913.94	298.38	2,212.32
Risk Management	4,447.51	3.34%	9,569.72		9,569.72	1,491.88	11,061.60
DOA & County Manager	33,801.09	25.36%	72,729.91		72,729.91	11,338.30	84,068.21
County Treasurer	4,891.12	3.67%	10,524.24		10,524.24	1,640.69	12,164.92
County Clerk	2,222.61	1.67%	4,782.40		4,782.40	745.56	5,527.95
Human Services	42,151.92	31.62%	90,698.42		90,698.42	14,139.52	104,837.94
Health Care Center	5,337.01	4.00%	11,483.66		11,483.66	1,790.26	13,273.92
Nursing Services	889.50	0.67%	1,913.94		1,913.94	298.38	2,212.32
District Attorney	889.50	0.67%	1,913.94		1,913.94	298.38	2,212.32
Sheriff	4,447.51	3.34%	9,569.72		9,569.72	1,491.88	11,061.60
County Jail	1,776.72	1.33%	3,822.97		3,822.97	595.99	4,418.96
Emergency Management	889.50	0.67%	1,913.94		1,913.94	298.38	2,212.32
Clerk of Court	889.50	0.67%	1,913.94		1,913.94	298.38	2,212.32
Courts and Judicial Services	1,333.11	1.00%	2,868.46		2,868.46	447.18	3,315.64
Highway	2,668.51	2.00%	5,741.84		5,741.84	895.13	6,636.97
Planning, Zoning, LCC, Surveyor	12,894.35	9.67%	27,744.81		27,744.81	4,325.31	32,070.12
Solid Waste & Recycling (ENS)	889.50	0.67%	1,913.94		1,913.94	298.38	2,212.32
Register of Deeds	2,222.61	1.67%	4,782.40		4,782.40	745.56	5,527.95
Comm / Emergency Plan	889.50	0.67%	1,913.94		1,913.94	298.38	2,212.32
Total	133,311.03	100.00%	286,845.75	-	286,845.75	41,735.88	328,581.63

Allocation Basis:

Allocation to Benefiting Department Based on Services Provided During 2014

Allocation Source:

Time/Effort Analysis by Corporation Counsel and Asst Corporation Counsel



**DEPARTMENT 7
FISCAL 2014**

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

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 27,101.22
Total 2nd Tier Allocation 3,901.44
Total Allocated Cost \$ 31,002.65

	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%	27,101.22	(18,752.14)	8,349.08	3,901.44	12,250.51
Total	100	100.00%	27,101.22	(18,752.14)	8,349.08	3,901.44	12,250.51

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



**DEPARTMENT 7
FISCAL 2014**

**DUNN COUNTY, WISCONSIN
CORPORATION COUNSEL**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

<u>Grantee Department</u>	Total	Departmental Counseling	Child Support
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	4,784.87	-	-
Central Transportation	-	4,784.87	-
Corporation Counsel	14,344.76	-	-
Information Technology	2,212.32	14,344.76	-
Risk Management	11,061.60	2,212.32	-
DOA & County Manager	84,068.21	11,061.60	-
County Treasurer	12,164.92	84,068.21	-
County Clerk	5,527.95	12,164.92	-
Family Court Commissioner	-	5,527.95	-
Child Support	12,250.51	-	-
Human Services	104,837.94	-	12,250.51
Health Care Center	13,273.92	104,837.94	-
Nursing Services	2,212.32	13,273.92	-
District Attorney	2,212.32	2,212.32	-
Sheriff	11,061.60	2,212.32	-
County Jail	4,418.96	11,061.60	-
Emergency Management	2,212.32	4,418.96	-
Clerk of Court	2,212.32	2,212.32	-
Courts and Judicial Services	3,315.64	2,212.32	-
Highway	6,636.97	3,315.64	-
Transit	-	6,636.97	-
UW-Extension	-	-	-
Veterans	-	-	-
Planning, Zoning, LCC, Surveyor	32,070.12	-	-
Solid Waste & Recycling (ENS)	2,212.32	32,070.12	-
Register of Deeds	5,527.95	2,212.32	-
Comm / Emergency Plan	2,212.32	5,527.95	-
Other Departments	-	2,212.32	-
		-	-
	340,832.14	328,581.63	12,250.51



**DEPARTMENT 8
FISCAL 2014**

**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 2014.

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

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



**DEPARTMENT 8
FISCAL 2014**

DUNN COUNTY, WISCONSIN

MANAGEMENT INFORMATION SYSTEMS

DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	IT Operations	Department Specific
Expenditures:				
Salaries & Wages	535,235.60		535,235.60	
Fringe Benefits	251,912.54		251,912.54	
Maintenance Contracts	704,504.31		502,995.31	201,509.00
Support	21,251.15		21,251.15	
Telephone	55,675.83		55,675.83	
Cell Phone	5,555.75		5,555.75	
Internet Access	32,068.40		32,068.40	
Telephone Installation /Repair	4,004.66		4,004.66	
Contractual / Consulting Services	3,658.00		3,658.00	
Office Supplies	9,847.27		9,847.27	
Subscriptions & Dues	2,947.98		2,947.98	
Conferences & Education	13,719.80		13,719.80	
Addressing Expense	8,640.00			8,640.00
Operating Expenditures	549.38		549.38	
Total Expenditures	1,649,570.67	-	1,439,421.67	210,149.00
Cost Adjustments:				
Data Processing Revenue (Miscellaneous)	(1,760.00)		(1,760.00)	
Total Cost Adjustments	(1,760.00)		(1,760.00)	-
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Use	1,915.02	-	1,915.02	
Equipment Use	80,971.34	-	80,971.34	
Other Expenses	10,597.27	-	10,597.27	
Telephone System	82.00	-	82.00	
Facilities Operations	23,999.07	-	23,999.07	
Central Transportation	937.19	-	937.19	
Corporation Counsel	1,913.94	-	1,913.94	
Total 1st Allocation	120,415.83	-	120,415.83	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	1,768,226.50	-	1,558,077.50	210,149.00
2nd Allocation				
Building Use	2.68	-	2.68	
Equipment Use	88.97	-	88.97	
Other Expenses	8.56	-	8.56	
Telephone System	0.05	-	0.05	
Facilities Operations	2,144.66	-	2,144.66	
Central Transportation	0.01	-	0.01	
Corporation Counsel	298.38	-	298.38	
Information Technology	-	-	-	
Risk Management	12,443.71	-	12,443.71	
DOA & County Manager	30,299.15	-	30,299.15	
County Treasurer	786.83	-	786.83	
County Clerk	-	-	-	
Family Court Commissioner	-	-	-	
Total 2nd Allocation	46,072.99	-	46,072.99	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	46,072.99	-	46,072.99	-
Total Incoming Costs	166,488.82	-	166,488.82	-
Total Allocated Cost	\$ 1,814,299.49	\$ -	\$ 1,604,150.49	\$ 210,149.00



**DEPARTMENT 8
FISCAL 2014**

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

Department: Information Technology
Function: IT Operations

Total 1st Tier Allocation \$ 1,558,077.50
Total 2nd Tier Allocation \$ 46,072.99
Total Allocated Cost \$ 1,604,150.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Corporation Counsel	5.00	1.42%	22,069.09	-	22,069.09	-	22,069.09
DOA & County Manager	25.00	7.08%	110,345.43	-	110,345.43	3,309.84	113,655.27
County Treasurer	8.00	2.27%	35,310.54	-	35,310.54	1,059.15	36,369.69
County Clerk	3.00	0.85%	13,241.45	-	13,241.45	397.18	13,638.63
Child Support	13.00	3.68%	57,379.62	-	57,379.62	1,721.12	59,100.74
Human Services	79.00	22.38%	348,691.57	-	348,691.57	10,459.10	359,150.66
Health Care Center	48.00	13.60%	211,863.23	-	211,863.23	6,354.89	218,218.12
Nursing Services	37.00	10.48%	163,311.24	-	163,311.24	4,898.56	168,209.80
Sheriff	66.00	18.70%	291,311.94	-	291,311.94	8,737.98	300,049.92
Emergency Management	2.00	0.57%	8,827.63	-	8,827.63	264.79	9,092.42
Highway	17.00	4.82%	75,034.89	-	75,034.89	2,250.69	77,285.59
Transit	3.00	0.85%	13,241.45	-	13,241.45	397.18	13,638.63
UW-Extension	8.00	2.27%	35,310.54	-	35,310.54	1,059.15	36,369.69
Veterans	3.00	0.85%	13,241.45	-	13,241.45	397.18	13,638.63
Solid Waste & Recycling (ENS)	22.00	6.23%	97,103.98	-	97,103.98	2,912.66	100,016.64
Register of Deeds	8.00	2.27%	35,310.54	-	35,310.54	1,059.15	36,369.69
Comm / Emergency Plan	5.00	1.42%	22,069.09	-	22,069.09	661.97	22,731.05
Other Departments	1.00	0.28%	4,413.82	-	4,413.82	132.39	4,546.21
Total	353.00	100.00%	1,558,077.50	-	1,558,077.50	46,072.99	1,604,150.49

Allocation Basis: Number of CPU Devices on Dunn County Network by Benefiting Department
Allocation Source: MIS Department Manager



**DEPARTMENT 8
FISCAL 2014**

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

Department: Information Technology
Function: Department Specific

Total 1st Tier Allocation \$ 210,149.00
Total 2nd Tier Allocation \$ -
Total Allocated Cost \$ 210,149.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	500.00	0.24%	500.00	-	500.00	-	500.00
DOA & County Manager	9,000.00	4.28%	9,000.00	-	9,000.00	-	9,000.00
County Treasurer	600.00	0.29%	600.00	-	600.00	-	600.00
Human Services	22,800.00	10.85%	22,800.00	-	22,800.00	-	22,800.00
Health Care Center	25,000.00	11.90%	25,000.00	-	25,000.00	-	25,000.00
Nursing Services	600.00	0.29%	600.00	-	600.00	-	600.00
Sheriff	46,200.00	21.98%	46,200.00	-	46,200.00	-	46,200.00
UW-Extension	100.00	0.05%	100.00	-	100.00	-	100.00
Veterans	700.00	0.33%	700.00	-	700.00	-	700.00
Solid Waste & Recycling (ENS)	1,200.00	0.57%	1,200.00	(905.25)	294.75	-	294.75
Comm / Emergency Plan	67,240.00	32.00%	67,240.00	(4,450.00)	62,790.00	-	62,790.00
Other Departments	36,209.00	17.23%	36,209.00	(59,889.88)	(23,680.88)	-	(23,680.88)
Total	210,149.00	100.00%	210,149.00	(65,245.13)	144,903.87	-	144,903.87

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: MIS Department Manager



**DEPARTMENT 8
FISCAL 2014**

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

Department: Information Technology

<u>Grantee Department</u>	<u>Total</u>	<u>IT Operations</u>	<u>Department Specific</u>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	-	-	-
Central Transportation	500.00	-	500.00
Corporation Counsel	-	-	-
Information Technology	22,069.09	22,069.09	-
Risk Management	-	-	-
DOA & County Manager	-	-	-
County Treasurer	122,655.27	113,655.27	9,000.00
County Clerk	36,969.69	36,369.69	600.00
Family Court Commissioner	13,638.63	13,638.63	-
Child Support	-	-	-
Human Services	59,100.74	59,100.74	-
Health Care Center	381,950.66	359,150.66	22,800.00
Nursing Services	243,218.12	218,218.12	25,000.00
District Attorney	168,809.80	168,209.80	600.00
Sheriff	-	-	-
County Jail	346,249.92	300,049.92	46,200.00
Emergency Management	-	-	-
Clerk of Court	9,092.42	9,092.42	-
Courts and Judicial Services	-	-	-
Highway	-	-	-
Transit	77,285.59	77,285.59	-
UW-Extension	13,638.63	13,638.63	-
Veterans	36,469.69	36,369.69	100.00
Planning, Zoning, LCC, Surveyor	14,338.63	13,638.63	700.00
Solid Waste & Recycling (ENS)	-	-	-
Register of Deeds	100,311.39	100,016.64	294.75
Comm / Emergency Plan	36,369.69	36,369.69	-
Other Departments	85,521.05	22,731.05	62,790.00
	(19,134.67)	4,546.21	(23,680.88)
	<u>1,749,054.36</u>	<u>1,604,150.49</u>	<u>144,903.87</u>



**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, Solid Waste 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 2014**

DUNN COUNTY, WISCONSIN

RISK MANAGEMENT

DEPARTMENTAL COSTS BY FUNCTION

Department: Risk Management

Functions:	Total	General & Administrative	Property Insurance	General Liability	Department Specific
Expenditures:					
Property Claims	67,021.57				67,021.57
Property Insurance	29,309.27		29,309.27		
Liability Insurance	93,370.59			93,370.59	
Employee Bonds	4,061.00			4,061.00	
Unemployment Compensation	17,398.34				17,398.34
Employee Safety	4,514.92			4,514.92	
Deductible Fund	53,764.00		53,764.00		
Total Expenditures	269,439.69	-	83,073.27	101,946.51	84,419.91
Cost Adjustments:					
Liability Insurance Revenue	(17,640.68)			(17,640.68)	
Property Insurance Revenue	(54,163.08)		(54,163.08)		
Total Cost Adjustments	(71,803.76)	-	(54,163.08)	(17,640.68)	-
Disallowed / Capitalized	-				
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Use	-				
Equipment Use	-				
Other Expenses	448.81		138.38	169.81	140.62
Telephone System	-				
Facilities Operations	-				
Central Transportation	-				
Corporation Counsel	9,569.72		2,950.52	3,620.85	2,998.35
Information Technology	-				
Total 1st Allocation	10,018.53	-	3,088.90	3,790.66	3,138.97
General & Administrative Allocation	-				
Unallocated	-				
Total 1st Tier Allocation	207,654.46	-	31,999.09	88,096.49	87,558.88
2nd Allocation					
Building Use	-				
Equipment Use	-				
Other Expenses	0.45		0.14	0.17	0.14
Telephone System	-				
Facilities Operations	-				
Central Transportation	-				
Corporation Counsel	1,491.88		459.97	564.48	467.43
Information Technology	-				
Risk Management	225.89		69.65	85.47	70.77
DOA & County Manager	25,949.05		8,000.58	9,818.21	8,130.27
County Treasurer	317.07		97.76	119.97	99.34
County Clerk	-				
Family Court Commissioner	-				
Total 2nd Allocation	27,984.34	-	8,628.09	10,588.29	8,767.96
General & Administrative Allocation	-				
Unallocated	-				
Total 2nd Tier Allocation	27,984.34	-	8,628.09	10,588.29	8,767.96
Total Incoming Costs	38,002.88		11,716.99	14,378.95	11,906.93
Total Allocated Cost	\$ 235,638.81	\$ -	\$ 40,627.18	\$ 98,684.78	\$ 96,326.84



**DEPARTMENT 9
FISCAL 2014**

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

Department: Risk Management
Function: Property Insurance

Total 1st Tier Allocation \$ 31,999.09
Total 2nd Tier Allocation \$ 8,628.09
Total Allocated Cost \$ 40,627.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	1,790	1.27%	405.67		405.67	-	405.67
Corporation Counsel	1,396	0.99%	316.37		316.37	-	316.37
Information Technology	2,970	2.10%	673.09		673.09	-	673.09
DOA & County Manager	3,197	2.26%	724.53		724.53	-	724.53
County Treasurer	960	0.68%	217.56		217.56	204.27	928.80
County Clerk	998	0.71%	226.18		217.56	61.34	278.90
Family Court Commissioner	340	0.24%	77.05		226.18	63.77	289.94
Child Support	2,260	1.60%	512.18		77.05	21.72	98.78
Human Services	13,888	9.84%	3,147.42		512.18	144.40	656.58
Nursing Services	8,024	5.68%	1,818.47		3,147.42	887.34	4,034.77
District Attorney	2,399	1.70%	543.68		1,818.47	512.68	2,331.15
Sheriff	13,026	9.23%	2,952.07		543.68	153.28	696.96
County Jail	42,648	30.20%	9,665.27		2,952.07	832.27	3,784.34
Emergency Management	318	0.23%	72.07		9,665.27	2,724.90	12,390.17
Clerk of Court	3,372	2.39%	764.19		72.07	20.32	92.39
Courts and Judicial Services	15,948	11.29%	3,614.28		764.19	215.45	979.64
UW-Extension	1,398	0.99%	316.83		3,614.28	1,018.96	4,633.24
Veterans	943	0.67%	213.71		316.83	89.32	406.15
Planning, Zoning, LCC, Surveyor	1,398	0.99%	316.83		213.71	60.25	273.96
Register of Deeds	1,960	1.39%	444.19		316.83	89.32	406.15
Comm / Emergency Plan	1,646	1.17%	373.03		444.19	125.23	569.42
Other Departments	20317	14.39%	4,604.42		373.03	105.17	478.20
					4,604.42	1,298.11	5,902.53
Total	141,196	100.00%	31,999.09	-	31,999.09	8,628.09	40,627.18

Allocation Basis: Usable Square Footage by Departments Not Direct Billed

Allocation Source: Maintenance and Finance Departments



**DEPARTMENT 9
FISCAL 2014**

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

**Department: Risk Management
Function: General Liability**

Total 1st Tier Allocation \$ 88,096.49
Total 2nd Tier Allocation \$ 10,588.29
Total Allocated Cost \$ 98,684.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	17.00	4.36%	3,840.10		3,840.10	-	3,840.10
Corporation Counsel	3.00	0.77%	677.67		677.67	-	677.67
Information Technology	12.00	3.08%	2,710.66		2,710.66	-	2,710.66
Risk Management	1.00	0.26%	225.89		225.89	-	225.89
DOA & County Manager	9.00	2.31%	2,033.00		2,033.00	266.93	2,299.93
County Treasurer	4.00	1.03%	903.55		903.55	118.64	1,022.19
County Clerk	4.00	1.03%	903.55		903.55	118.64	1,022.19
Child Support	8.00	2.05%	1,807.11		1,807.11	237.27	2,044.38
Human Services	66.00	16.92%	14,908.64		14,908.64	1,957.50	16,866.14
Nursing Services	30.00	7.69%	6,776.65		6,776.65	889.77	7,666.43
District Attorney	7.00	1.79%	1,581.22		1,581.22	207.61	1,788.83
Sheriff	51.00	13.08%	11,520.31		11,520.31	1,512.61	13,032.92
County Jail	33.00	8.46%	7,454.32		7,454.32	978.75	8,433.07
Emergency Management	2.00	0.51%	451.78		451.78	59.32	511.10
Clerk of Court	14.00	3.59%	3,162.44		3,162.44	415.23	3,577.67
Courts and Judicial Services	4.00	1.03%	903.55		903.55	118.64	1,022.19
UW-Extension	8.00	2.05%	1,807.11		1,807.11	237.27	2,044.38
Veterans	2.00	0.51%	451.78		451.78	59.32	511.10
Planning, Zoning, LCC, Surveyor	19.00	4.87%	4,291.88		4,291.88	563.52	4,855.40
Register of Deeds	4.00	1.03%	903.55		903.55	118.64	1,022.19
Comm / Emergency Plan	14.00	3.59%	3,162.44		3,162.44	415.23	3,577.67
Other Departments	78.00	20.00%	17,619.30		17,619.30	2,313.41	19,932.71
Total	390.00	100.00%	88,096.49	-	88,096.49	10,588.29	98,684.78

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



**DEPARTMENT 9
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 87,558.88
Total 2nd Tier Allocation \$ 8,767.96
Total Allocated Cost \$ 96,326.84

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	220.11	0.26%	228.30		228.30	-	228.30
Information Technology	8,735.16	10.35%	9,059.96		9,059.96	-	9,059.96
Human Services	6,990.07	8.28%	7,249.98		7,249.98	812.15	8,062.13
Sheriff	14,703.76	17.42%	15,250.48		15,250.48	1,708.38	16,958.86
Highway	175.00	0.21%	181.51		181.51	20.33	201.84
Planning, Zoning, LCC, Surveyor	275.00	0.33%	285.23		285.23	31.95	317.18
Comm / Emergency Plan	1,175.64	1.39%	1,219.36		1,219.36	136.59	1,355.95
Other Departments	52,145.17	61.77%	54,084.08		54,084.08	6,058.55	60,142.63
Total	84,419.91	100.00%	87,558.88	-	87,558.88	8,767.96	96,326.84

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



**DEPARTMENT 9
FISCAL 2014**

DUNN COUNTY, WISCONSIN

RISK MANAGEMENT

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department:	Risk Management			
<u>Grantee Department</u>	Total	Property Insurance	General Liability	Department Specific
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Other Expenses	-	-	-	-
Telephone System	-	-	-	-
Facilities Operations	4,474.07	405.67	3,840.10	228.30
Central Transportation	-	-	-	-
Corporation Counsel	994.04	316.37	677.67	-
Information Technology	12,443.71	673.09	2,710.66	9,059.96
Risk Management	225.89	-	225.89	-
DOA & County Manager	3,228.73	928.80	2,299.93	-
County Treasurer	1,301.09	278.90	1,022.19	-
County Clerk	1,312.13	289.94	1,022.19	-
Family Court Commissioner	98.78	98.78	-	-
Child Support	2,700.96	656.58	2,044.38	-
Human Services	28,963.03	4,034.77	16,866.14	8,062.13
Health Care Center	-	-	-	-
Nursing Services	9,997.57	2,331.15	7,666.43	-
District Attorney	2,485.79	696.96	1,788.83	-
Sheriff	33,776.12	3,784.34	13,032.92	16,958.86
County Jail	20,823.24	12,390.17	8,433.07	-
Emergency Management	603.48	92.39	511.10	-
Clerk of Court	4,557.30	979.64	3,577.67	-
Courts and Judicial Services	5,655.43	4,633.24	1,022.19	-
Highway	201.84	-	-	201.84
Transit	-	-	-	-
UW-Extension	2,450.53	406.15	2,044.38	-
Veterans	785.06	273.96	511.10	-
Planning, Zoning, LCC, Surveyor	5,578.73	406.15	4,855.40	317.18
Solid Waste & Recycling (ENS)	-	-	-	-
Register of Deeds	1,591.61	569.42	1,022.19	-
Comm / Emergency Plan	5,411.81	478.20	3,577.67	1,355.95
Other Departments	85,977.87	5,902.53	19,932.71	60,142.63
	235,638.81	40,627.18	98,684.78	96,326.84



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 2014.
- **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 2014 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 2014.
- **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 2014**

DUNN COUNTY, WISCONSIN

COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Financial Management	Human Resources	Payroll
Expenditures:					
Salaries & Wages	460,323.04	143,160.47	76,873.95	53,397.47	110,477.53
Fringe Benefits	213,936.13	66,534.14	35,727.33	24,816.59	51,344.67
Maintenance Contracts	5,471.33	5,471.33	-	-	-
Consulting Fees	6,000.00	-	-	-	-
Contractual Services	24,993.43	-	-	24,993.43	-
Accounting and Auditing Services	28,715.00	-	28,715.00	-	-
Office Supplies	4,226.04	4,226.04	-	-	-
Copier Supplies	1,083.90	1,083.90	-	-	-
Actuarial Studies	7,100.00	-	7,100.00	-	-
Subscriptions & Dues	4,319.10	1,697.91	385.00	1,516.19	-
Conferences & Education	14,794.28	7,780.63	2,752.16	2,751.29	-
Vehicle Allowance	6,747.88	6,747.88	-	-	-
Program Related Travel	2,809.84	655.63	2,021.83	9.48	-
Operating Expenditures	1,959.90	-	1,959.90	-	-
Recruitment	4,627.21	-	-	4,627.21	-
Labor Relations	350.00	-	-	350.00	-
Compensated Absences	79,862.41	-	-	-	-
Miscellaneous	(80.73)	-	-	-	-
Telephone	147.00	-	-	-	-
Postage	63,337.15	-	-	-	-
Total Expenditures	930,722.91	237,357.92	155,535.17	112,461.66	161,822.20
Cost Adjustments:					
Reallocation of Telephone to Chapter 4	(147.00)	-	-	-	-
Reallocation of Audit Costs to Chapter 3	(28,715.00)	-	(28,715.00)	-	-
Total Cost Adjustments	(28,862.00)	-	(28,715.00)	-	-
Disallowed / Capitalized	(107,875.54)	-	-	-	-
General & Administrative Allocation	-	(237,357.92)	57,530.88	39,961.57	82,679.10
Incoming Costs					
1st Allocation					
Building Use	2,061.39	-	499.64	347.06	718.05
Equipment Use	3,732.46	-	904.67	628.40	1,300.13
Other Expenses	13,513.56	-	3,275.42	2,275.14	4,707.19
Telephone System	79.36	-	19.24	13.36	27.65
Facilities Operations	25,833.34	-	6,261.49	4,349.30	8,998.55
Central Transportation	277.83	-	67.34	46.78	96.78
Corporation Counsel	72,729.91	7,550.72	-	65,179.19	-
Information Technology	119,345.43	-	28,926.98	20,092.99	41,571.70
Risk Management	2,757.53	-	669.37	464.26	960.53
Total 1st Allocation	240,330.82	7,550.72	40,623.15	93,396.47	58,380.58
Unallocated	(27,123.90)	-	-	-	-
General & Administrative Allocation	-	(7,550.72)	1,830.15	1,271.24	2,630.15
Total 1st Tier Allocation	1,007,192.28	-	226,804.34	247,090.94	305,512.03
2nd Allocation					
Building Use	2.88	-	0.70	0.49	1.00
Equipment Use	4.10	-	0.99	0.69	1.43
Other Expenses	11.12	-	2.69	1.87	3.87
Telephone System	0.05	-	0.01	0.01	0.02
Facilities Operations	2,308.58	-	559.55	388.67	804.15
Central Transportation	0.00	-	0.00	0.00	0.00
Corporation Counsel	11,338.30	1,177.13	-	10,161.18	-
Information Technology	3,309.84	-	802.24	557.24	1,152.92
Risk Management	471.20	-	114.21	79.33	164.13
DOA & County Manager	33,581.34	-	8,139.45	5,653.75	11,697.42
County Treasurer	1,733.71	-	420.22	291.89	603.91
County Clerk	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-
Total 2nd Allocation	52,761.13	1,177.13	10,040.08	17,135.12	14,428.85
Unallocated	(6,603.71)	-	-	-	-
General & Administrative Allocation	-	(1,177.13)	285.31	198.18	410.03
Total 2nd Tier Allocation	46,157.42	-	10,325.39	17,333.30	14,838.88
Total Incoming Costs	259,364.34	-	52,778.69	112,001.01	75,849.61
Total Allocated Cost	\$ 1,053,349.70	\$ -	\$ 237,129.73	\$ 264,424.24	\$ 320,350.91



**DEPARTMENT 10
FISCAL 2014**

DUNN COUNTY, WISCONSIN

COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION

DEPARTMENTAL COSTS BY FUNCTION (continued)

Functions:	Total	Purchasing	Mail & General Services	Risk Management	Department Specific	General Government
Expenditures:						
Salaries & Wages	460,323.04	19,333.57		7,825.49	3,222.26	46,032.30
Fringe Benefits	213,936.13	8,985.32		3,636.91	1,497.55	21,393.61
Maintenance Contracts	5,471.33			-		
Consulting Fees	6,000.00			-		6,000.00
Contractual Services	24,993.43			-		
Accounting and Auditing Services	28,715.00			-		
Office Supplies	4,226.04			-		
Copier Supplies	1,083.90			-		
Actuarial Studies	7,100.00			-		
Subscriptions & Dues	4,319.10			720.00		
Conferences & Education	14,794.28			1,510.20		
Vehicle Allowance	6,747.88			-		
Program Related Travel	2,809.84			122.90		
Operating Expenditures	1,959.90			-		
Recruitment	4,627.21			-		
Labor Relations	350.00			-		
Compensated Absences	79,862.41			-	79,862.41	
Miscellaneous	(80.73)		(80.73)	-		
Telephone	147.00		147.00	-		
Postage	63,337.15		63,337.15	-		
Total Expenditures	930,722.91	28,318.89	63,403.42	13,815.51	84,582.22	73,425.92
Cost Adjustments:						
Reallocation of Telephone to Chapter 4	(147.00)		(147.00)			
Reallocation of Audit Costs to Chapter 3	(28,715.00)					
Total Cost Adjustments	(28,862.00)	-	(147.00)	-	-	-
Disallowed / Capitalized	(107,875.54)	-	-	-	-	(107,875.54)
General & Administrative Allocation	-	14,468.84	-	5,856.44	2,411.47	34,449.63
Incoming Costs						
1st Allocation						
Building Use	2,061.39	125.66	-	50.86	20.94	299.19
Equipment Use	3,732.46	227.52	-	92.09	37.92	541.72
Other Expenses	13,513.56	823.76	-	333.43	137.29	1,961.33
Telephone System	79.36	4.84	-	1.96	0.81	11.52
Facilities Operations	25,833.34	1,574.75	-	637.40	262.46	3,749.40
Central Transportation	277.83	16.94	-	6.86	2.82	40.32
Corporation Counsel	72,729.91		-			
Information Technology	119,345.43	7,275.05	-	2,944.66	1,212.51	17,321.54
Risk Management	2,757.53	168.09	-	68.04	28.02	400.22
Total 1st Allocation	240,330.82	10,216.60	-	4,135.29	1,702.77	24,325.24
Unallocated	(27,123.90)	-	-	-	(1,702.77)	(25,421.14)
General & Administrative Allocation	-	460.28	-	186.30	76.71	1,095.90
Total 1st Tier Allocation	1,007,192.28	53,464.61	63,256.42	23,993.54	87,070.41	-
2nd Allocation						
Building Use	2.88	0.18	-	0.07	0.03	0.42
Equipment Use	4.10	0.25	-	0.10	0.04	0.60
Other Expenses	11.12	0.68	-	0.27	0.11	1.61
Telephone System	0.05	0.00	-	0.00	0.00	0.01
Facilities Operations	2,308.58	140.73	-	56.96	23.45	335.06
Central Transportation	0.00	0.00	-	0.00	0.00	0.00
Corporation Counsel	11,338.30		-			
Information Technology	3,309.84	201.76	-	81.67	33.63	480.38
Risk Management	471.20	28.72	-	11.63	4.79	68.39
DOA & County Manager	33,581.34	2,047.05	-	828.57	341.17	4,873.93
County Treasurer	1,733.71	105.68	-	42.78	17.61	251.63
County Clerk	-	-	-	-	-	-
Family Court Commissioner	-	-	-	-	-	-
Total 2nd Allocation	52,761.13	2,525.05	-	1,022.04	420.84	6,012.02
Unallocated	(6,603.71)	-	-	-	(420.84)	(6,182.87)
General & Administrative Allocation	-	71.76	-	29.04	11.96	170.85
Total 2nd Tier Allocation	46,157.42	2,596.80	-	1,051.09	11.96	(0.00)
Total Incoming Costs	259,364.34	13,273.68	-	5,372.68	88.67	(0.00)
Total Allocated Cost	\$ 1,053,349.70	\$ 56,061.41	\$ 63,256.42	\$ 25,044.62	\$ 87,082.37	\$ (0.00)



**DEPARTMENT 10
FISCAL 2014**

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

Department: DOA & County Manager
Function: Financial Management

Total 1st Tier Allocation \$ 226,804.34
Total 2nd Tier Allocation 10,325.39

Total Allocated Cost \$ 237,129.73

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Telephone System		0.00%	-	-	-	-	-
Facilities Operations		0.00%	-	-	-	-	-
Corporation Counsel	44	0.43%	986.50	-	986.50	-	986.50
Information Technology	66	0.65%	1,479.74	-	1,479.74	-	1,479.74
DOA & County Manager	231	2.28%	5,179.10	-	5,179.10	-	5,179.10
County Treasurer	1,000	9.89%	22,420.36	-	22,420.36	1,056.31	23,476.66
County Clerk	66	0.65%	1,479.74	-	1,479.74	69.72	1,549.46
Child Support	132	1.30%	2,959.49	-	2,959.49	139.43	3,098.92
Human Services	1,626	16.07%	36,455.50	-	36,455.50	1,717.55	38,173.06
Health Care Center	1,505	14.88%	33,742.64	-	33,742.64	1,589.74	35,332.38
Nursing Services	373	3.69%	8,362.79	-	8,362.79	394.00	8,756.80
District Attorney	88	0.87%	1,972.99	-	1,972.99	92.95	2,065.95
Sheriff	494	4.88%	11,075.66	-	11,075.66	521.82	11,597.47
County Jail	319	3.15%	7,152.09	-	7,152.09	336.96	7,489.06
Emergency Management	33	0.33%	739.87	-	739.87	34.86	774.73
Clerk of Court	1,230	12.16%	27,577.04	-	27,577.04	1,299.26	28,876.30
Courts and Judicial Services	121	1.20%	2,712.86	-	2,712.86	127.81	2,840.68
Highway	1,384	13.68%	31,029.78	-	31,029.78	1,461.93	32,491.70
Transit	143	1.41%	3,206.11	-	3,206.11	151.05	3,357.16
UW-Extension	88	0.87%	1,972.99	-	1,972.99	92.95	2,065.95
Veterans	22	0.22%	493.25	-	493.25	23.24	516.49
Planning, Zoning, LCC, Surveyor	121	1.20%	2,712.86	-	2,712.86	127.81	2,840.68
Solid Waste & Recycling (ENS)	373	3.69%	8,362.79	-	8,362.79	394.00	8,756.80
Register of Deeds	22	0.22%	493.25	-	493.25	23.24	516.49
Comm / Emergency Plan	33	0.33%	739.87	-	739.87	34.86	774.73
Other Departments	602	5.95%	13,497.06	-	13,497.06	635.90	14,132.95
Total	10,116	100.00%	226,804.34	-	226,804.34	10,325.39	237,129.73

Allocation Basis: Accounts Payable Transactions by Department During 2014

Allocation Source: Personnel Records and Reports



**DEPARTMENT 10
FISCAL 2014**

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

Department: DOA & County Manager
Function: Human Resources

Total 1st Tier Allocation	\$ 247,090.94
Total 2nd Tier Allocation	<u>17,333.30</u>
Total Allocated Cost	\$ 264,424.24

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	17.00	4.94%	12,207.34	-	12,207.34	-	12,207.34
Corporation Counsel	3.00	0.87%	2,154.24	-	2,154.24	-	2,154.24
Information Technology	12.00	3.49%	8,616.95	-	8,616.95	-	8,616.95
Risk Management	1.00	0.29%	718.08	-	718.08	-	718.08
DOA & County Manager	9.00	2.62%	6,462.71	-	6,462.71	-	6,462.71
County Treasurer	4.00	1.16%	2,872.32	-	2,872.32	229.50	3,101.82
County Clerk	4.00	1.16%	2,872.32	-	2,872.32	229.50	3,101.82
Child Support	8.00	2.32%	5,744.63	-	5,744.63	459.01	6,203.64
Human Services	66.00	19.18%	47,393.20	-	47,393.20	3,786.82	51,180.02
Health Care Center	20.10	5.84%	14,433.39	-	14,433.39	1,153.26	15,586.64
Nursing Services	30.00	8.72%	21,542.37	-	21,542.37	1,721.28	23,263.65
District Attorney	7.00	2.03%	5,026.55	-	5,026.55	401.63	5,428.18
Sheriff	51.00	14.82%	36,622.02	-	36,622.02	2,926.18	39,548.20
County Jail	33.00	9.59%	23,696.60	-	23,696.60	1,893.41	25,590.01
Emergency Management	2.00	0.58%	1,436.16	-	1,436.16	114.75	1,550.91
Clerk of Court	14.00	4.07%	10,053.10	-	10,053.10	803.26	10,856.37
Courts and Judicial Services	4.00	1.16%	2,872.32	-	2,872.32	229.50	3,101.82
Highway	6.40	1.86%	4,595.70	-	4,595.70	367.21	4,962.91
Transit	0.10	0.03%	71.81	-	71.81	5.74	77.55
UW-Extension	8.00	2.32%	5,744.63	-	5,744.63	459.01	6,203.64
Veterans	2.00	0.58%	1,436.16	-	1,436.16	114.75	1,550.91
Planning, Zoning, LCC, Surveyor	19.00	5.52%	13,643.50	-	13,643.50	1,090.14	14,733.64
Solid Waste & Recycling (ENS)	0.50	0.15%	359.04	-	359.04	28.69	387.73
Register of Deeds	4.00	1.16%	2,872.32	-	2,872.32	229.50	3,101.82
Comm / Emergency Plan	14.00	4.07%	10,053.10	-	10,053.10	803.26	10,856.37
Other Departments	5.00	1.45%	3,590.39	-	3,590.39	286.88	3,877.27
Total	344.10	100.00%	247,090.94	-	247,090.94	17,333.30	264,424.24

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 2014**

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

Department: DOA & County Manager
Function: Payroll

Total 1st Tier Allocation	\$ 305,512.03
Total 2nd Tier Allocation	<u>14,838.88</u>
Total Allocated Cost	\$ 320,350.91

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	374.0	3.98%	12,148.37	-	12,148.37	-	12,148.37
Corporation Counsel	78.0	0.83%	2,533.62	-	2,533.62	-	2,533.62
Information Technology	304.0	3.23%	9,874.61	-	9,874.61	-	9,874.61
Risk Management	26.0	0.28%	844.54	-	844.54	-	844.54
DOA & County Manager	208.0	2.21%	6,756.31	-	6,756.31	-	6,756.31
County Treasurer	78.0	0.83%	2,533.62	-	2,533.62	137.54	2,671.15
County Clerk	59.0	0.63%	1,916.45	-	1,916.45	104.03	2,020.49
Child Support	208.0	2.21%	6,756.31	-	6,756.31	366.76	7,123.08
Human Services	1,641.0	17.45%	53,303.41	-	53,303.41	2,893.54	56,196.95
Health Care Center	1,204.0	12.80%	39,108.66	-	39,108.66	2,122.99	41,231.65
Nursing Services	745.0	7.92%	24,199.29	-	24,199.29	1,313.64	25,512.94
District Attorney	182.0	1.94%	5,911.77	-	5,911.77	320.92	6,232.69
Sheriff	1,006.0	10.70%	32,677.17	-	32,677.17	1,773.86	34,451.03
County Jail	728.0	7.74%	23,647.10	-	23,647.10	1,283.67	24,930.76
Emergency Management	52.0	0.55%	1,689.08	-	1,689.08	91.69	1,780.77
Clerk of Court	364.0	3.87%	11,823.55	-	11,823.55	641.83	12,465.38
Courts and Judicial Services	104.0	1.11%	3,378.16	-	3,378.16	183.38	3,561.54
Highway	368.5	3.92%	11,969.72	-	11,969.72	649.77	12,619.49
Transit	26.0	0.28%	844.54	-	844.54	45.85	890.38
UW-Extension	208.0	2.21%	6,756.31	-	6,756.31	366.76	7,123.08
Veterans	52.0	0.55%	1,689.08	-	1,689.08	91.69	1,780.77
Planning, Zoning, LCC, Surveyor	452.0	4.81%	14,681.99	-	14,681.99	797.00	15,478.99
Solid Waste & Recycling (ENS)	108.0	1.15%	3,508.09	-	3,508.09	190.43	3,698.52
Register of Deeds	104.0	1.11%	3,378.16	-	3,378.16	183.38	3,561.54
Comm / Emergency Plan	351.0	3.73%	11,401.28	-	11,401.28	618.91	12,020.19
Other Departments	375.0	3.99%	12,180.85	-	12,180.85	661.23	12,842.08
Total	9,405.5	100.00%	305,512.03	-	305,512.03	14,838.88	320,350.91

Allocation Basis:

Payroll Checks / Direct Deposits by Dept in 2014 with HCC & Highway weighted at 25% - Less Effort Required

Allocation Source:

Financial and Payroll Records/Reports



**DEPARTMENT 10
FISCAL 2014**

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

Department: DOA & County Manager
Function: Purchasing

Total 1st Tier Allocation	\$	53,464.61
Total 2nd Tier Allocation		<u>2,596.80</u>
Total Allocated Cost	\$	56,061.41

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Facilities Operations	7.00	1.84%	982.29	-	982.29	-	982.29
Information Technology	40.00	10.50%	5,613.08	-	5,613.08	-	5,613.08
DOA & County Manager	83.00	21.78%	11,647.14	-	11,647.14	-	11,647.14
County Clerk	16.00	4.20%	2,245.23	-	2,245.23	165.53	2,410.77
Human Services	17.00	4.46%	2,385.56	-	2,385.56	175.88	2,561.44
Health Care Center	43.00	11.29%	6,034.06	-	6,034.06	444.87	6,478.93
Nursing Services	11.00	2.89%	1,543.60	-	1,543.60	113.80	1,657.40
Sheriff	37.00	9.71%	5,192.10	-	5,192.10	382.80	5,574.90
Emergency Management	8.00	2.10%	1,122.62	-	1,122.62	82.77	1,205.38
Clerk of Court	1.00	0.26%	140.33	-	140.33	10.35	150.67
Transit	2.00	0.52%	280.65	-	280.65	20.69	301.35
UW-Extension	8.00	2.10%	1,122.62	-	1,122.62	82.77	1,205.38
Planning, Zoning, LCC, Surveyor	17.00	4.46%	2,385.56	-	2,385.56	175.88	2,561.44
Solid Waste & Recycling (ENS)	90.00	23.62%	12,629.43	-	12,629.43	931.13	13,560.56
Register of Deeds	1.00	0.26%	140.33	-	140.33	10.35	150.67
Total	381.00	100.00%	53,464.61	-	53,464.61	2,596.80	56,061.41

Allocation Basis: Number of Purchase Orders by Department During 2014

Allocation Source: County Purchasing Director



**DEPARTMENT 10
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 63,256.42
Total 2nd Tier Allocation -
Total Allocated Cost \$ 63,256.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities Operations	17.00	10.56%	6,679.25	-	6,679.25	-	6,679.25
Corporation Counsel	3.00	1.86%	1,178.69	-	1,178.69	-	1,178.69
Information Technology	12.00	7.45%	4,714.76	-	4,714.76	-	4,714.76
Risk Management	1.00	0.62%	392.90	-	392.90	-	392.90
DOA & County Manager	9.00	5.59%	3,536.07	-	3,536.07	-	3,536.07
County Treasurer	4.00	2.48%	1,571.59	-	1,571.59	-	1,571.59
County Clerk	4.00	2.48%	1,571.59	-	1,571.59	-	1,571.59
Nursing Services	30.00	18.63%	11,786.91	-	11,786.91	-	11,786.91
UW-Extension	8.00	4.97%	3,143.18	-	3,143.18	-	3,143.18
Veterans	2.00	1.24%	785.79	-	785.79	-	785.79
Planning, Zoning, LCC, Surveyor	19.00	11.80%	7,465.04	-	7,465.04	-	7,465.04
Register of Deeds	4.00	2.48%	1,571.59	-	1,571.59	-	1,571.59
Comm / Emergency Plan	14.00	8.70%	5,500.56	-	5,500.56	-	5,500.56
Other Departments	34.00	21.12%	13,358.50	-	13,358.50	-	13,358.50
Total	161.00	100.00%	63,256.42	-	63,256.42	-	63,256.42

Allocation Basis: Number of Employees by Benefiting Department

Allocation Source: Financial and Personnel Records/Reports



**DEPARTMENT 10
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 23,993.54
Total 2nd Tier Allocation 1,051.09

Total Allocated Cost \$ 25,044.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/> Grantee Department <hr/>							
Risk Management	100	100.00%	23,993.54	-	23,993.54	-	23,993.54
Other Departments		0.00%	-	-	-	1,051.09	1,051.09
<hr/>							
Total	100	100.00%	23,993.54	-	23,993.54	1,051.09	25,044.62

Allocation Basis: Direct Allocation to Benefiting Department

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



**DEPARTMENT 10
FISCAL 2014**

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

Department: DOA & County Manager
Function: Department Specific

Total 1st Tier Allocation \$ 87,070.41
Total 2nd Tier Allocation 11.96
Total Allocated Cost \$ 87,082.37

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	50,851.91	63.67%	55,441.56	-	55,441.56	7.61	55,449.18
Sheriff	3,100.60	3.88%	3,380.45	-	3,380.45	0.46	3,380.91
Courts and Judicial Services	5,485.76	6.87%	5,980.88	-	5,980.88	0.82	5,981.70
Planning, Zoning, LCC, Surveyor	11,150.56	13.96%	12,156.96	-	12,156.96	1.67	12,158.63
Other Departments	9,273.58	11.61%	10,110.57	-	10,110.57	1.39	10,111.96
		-	-			-	
Total	79,862.41	100.00%	87,070.41	-	87,070.41	11.96	87,082.37

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial and Payroll Records/Reports



**DEPARTMENT 10
FISCAL 2014**

**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	-	-	-	-
Facilities Operations	32,017.25	-	12,207.34	12,148.37
Central Transportation	-	-	-	-
Corporation Counsel	6,853.04	986.50	2,154.24	2,533.62
Information Technology	30,299.15	1,479.74	8,616.95	9,874.61
Risk Management	25,949.05	-	718.08	844.54
DOA & County Manager	33,581.34	5,179.10	6,462.71	6,756.31
County Treasurer	30,821.22	23,476.66	3,101.82	2,671.15
County Clerk	10,654.12	1,549.46	3,101.82	2,020.49
Family Court Commissioner	-	-	-	-
Child Support	16,425.63	3,098.92	6,203.64	7,123.08
Human Services	203,560.65	38,173.06	51,180.02	56,196.95
Health Care Center	98,629.60	35,332.38	15,586.64	41,231.65
Nursing Services	70,977.69	8,756.80	23,263.65	25,512.94
District Attorney	13,726.82	2,065.95	5,428.18	6,232.69
Sheriff	94,552.51	11,597.47	39,548.20	34,451.03
County Jail	58,009.83	7,489.06	25,590.01	24,930.76
Emergency Management	5,311.79	774.73	1,550.91	1,780.77
Clerk of Court	52,348.72	28,876.30	10,856.37	12,465.38
Courts and Judicial Services	15,485.73	2,840.68	3,101.82	3,561.54
Highway	50,074.10	32,491.70	4,962.91	12,619.49
Transit	4,626.44	3,357.16	77.55	890.38
UW-Extension	19,741.22	2,065.95	6,203.64	7,123.08
Veterans	4,633.96	516.49	1,550.91	1,780.77
Planning, Zoning, LCC, Surveyor	55,238.42	2,840.68	14,733.64	15,478.99
Solid Waste & Recycling (ENS)	26,403.60	8,756.80	387.73	3,698.52
Register of Deeds	8,902.10	516.49	3,101.82	3,561.54
Comm / Emergency Plan	29,151.85	774.73	10,856.37	12,020.19
Other Departments	55,373.85	14,132.95	3,877.27	12,842.08
	1,053,349.70	237,129.73	264,424.24	320,350.91



**DEPARTMENT 10
FISCAL 2014**

DUNN COUNTY, WISCONSIN

COUNTY MANAGER - DEPARTMENT OF ADMINISTRATION

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS (continued)

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	982.29	6,679.25	-	-
Central Transportation	-	-	-	-
Corporation Counsel	-	1,178.69	-	-
Information Technology	5,613.08	4,714.76	-	-
Risk Management	-	392.90	23,993.54	-
DOA & County Manager	11,647.14	3,536.07	-	-
County Treasurer	-	1,571.59	-	-
County Clerk	2,410.77	1,571.59	-	-
Family Court Commissioner	-	-	-	-
Child Support	-	-	-	-
Human Services	2,561.44	-	-	55,449.18
Health Care Center	6,478.93	-	-	-
Nursing Services	1,657.40	11,786.91	-	-
District Attorney	-	-	-	-
Sheriff	5,574.90	-	-	3,380.91
County Jail	-	-	-	-
Emergency Management	1,205.38	-	-	-
Clerk of Court	150.67	-	-	-
Courts and Judicial Services	-	-	-	5,981.70
Highway	-	-	-	-
Transit	301.35	-	-	-
UW-Extension	1,205.38	3,143.18	-	-
Veterans	-	785.79	-	-
Planning, Zoning, LCC, Surveyor	2,561.44	7,465.04	-	12,158.63
Solid Waste & Recycling (ENS)	13,560.56	-	-	-
Register of Deeds	150.67	1,571.59	-	-
Comm / Emergency Plan	-	5,500.56	-	-
Other Departments	-	13,358.50	1,051.09	10,111.96
	<u>56,061.41</u>	<u>63,256.42</u>	<u>25,044.62</u>	<u>87,082.37</u>



**DEPARTMENT 11
FISCAL 2014**

**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 2014.
- **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 2014.

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



**DEPARTMENT 11
FISCAL 2014**

DUNN COUNTY, WISCONSIN

COUNTY TREASURER

DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Disbursements	General Government
Expenditures:					
Salaries & Wages	119,111.66	66,702.53	21,440.10	2,263.12	28,705.91
Fringe Benefits	43,871.01	24,567.77	7,896.78	833.55	10,572.91
Maintenance Contracts	689.58	689.58			
Office Supplies	1,953.71	1,953.71			
Operating Supplies & Expenses	6,402.08	6,402.08			
Publications	236.34	236.34			
Dues	100.00	100.00			
Conferences, Training & Education	1,032.56	1,032.56			
Bank Services Fee	71.00				71.00
Auditing & Accounting Services	2,162.50	2,162.50			
Illegal/Uncollectible Tax Exp	2,522.31				2,522.31
Total Expenditures	178,172.75	103,867.07	29,336.88	3,096.67	41,872.13
Disallowed / Capitalized	(98,762.96)				(98,762.96)
General & Administrative Allocation	-	(103,867.07)	42,491.07	4,485.17	56,890.82
Incoming Costs					
1st Allocation					
Building Use	619.00		253.23	26.73	339.04
Equipment Use	-				-
Other Expenses	8,504.13		3,478.96	367.22	4,657.94
Telephone System	109.78		44.91	4.74	60.13
Facilities Operations	7,757.27		3,173.43	334.97	4,248.87
Central Transportation	-				-
Corporation Counsel	10,524.24		4,305.37	454.46	5,764.41
Information Technology	35,910.54		14,690.67	1,550.68	19,669.18
Risk Management	1,121.12		458.64	48.41	614.07
DOA & County Manager	29,397.88		12,026.41	1,269.45	16,102.02
Total 1st Allocation	93,943.96	-	38,431.62	4,056.67	51,455.67
Unallocated	(51,455.67)				(51,455.67)
General & Administrative Allocation					
Total 1st Tier Allocation	121,898.08	-	110,259.57	11,638.51	-
2nd Allocation					
Building Use	0.87		0.35	0.04	0.47
Equipment Use	-				-
Other Expenses	6.93		2.84	0.30	3.80
Telephone System	0.07		0.03	0.00	0.04
Facilities Operations	693.22		283.59	29.93	379.70
Central Transportation	-				-
Corporation Counsel	1,640.69		671.19	70.85	898.65
Information Technology	1,059.15		433.29	45.74	580.12
Risk Management	179.97		73.63	7.77	98.58
DOA & County Manager	1,423.35		582.28	61.46	779.61
County Treasurer	21,229.35		8,664.73	916.72	11,627.89
County Clerk	89,075.00		36,439.77	3,846.42	48,788.81
Family Court Commissioner	-				-
Total 2nd Allocation	115,308.60	-	47,171.70	4,979.24	63,157.67
Unallocated	(63,157.67)				(63,157.67)
General & Administrative Allocation					
Total 2nd Tier Allocation	52,150.94	-	47,171.70	4,979.24	-
Total Incoming Costs	94,639.22		85,603.32	9,035.91	
Total Allocated Cost	\$ 174,049.02	\$ -	\$ 157,431.27	\$ 16,617.75	\$ -



**DEPARTMENT 11
FISCAL 2014**

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

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation \$ 110,259.57
Total 2nd Tier Allocation \$ 47,171.70
Total Allocated Cost \$ 157,431.27

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Facilities Operations	1	0.28%	304.58		304.58	-	304.58
Corporation Counsel	1	0.28%	304.58		304.58	-	304.58
Information Technology	2	0.55%	609.17		609.17	-	609.17
Risk Management	1	0.28%	304.58		304.58	-	304.58
DOA & County Manager	5	1.38%	1,522.92		1,522.92	-	1,522.92
County Treasurer	68	18.78%	20,711.74		20,711.74	-	20,711.74
County Clerk	20	5.52%	6,091.69		6,091.69	3,321.95	9,413.64
Child Support	3	0.83%	913.75		913.75	498.29	1,412.05
Human Services	43	11.88%	13,097.13		13,097.13	7,142.19	20,239.33
Health Care Center	55	15.19%	16,752.14		16,752.14	9,135.36	25,887.51
Nursing Services	20	5.52%	6,091.69		6,091.69	3,321.95	9,413.64
District Attorney	1	0.28%	304.58		304.58	166.10	470.68
Sheriff	9	2.49%	2,741.26		2,741.26	1,494.88	4,236.14
County Jail	5	1.38%	1,522.92		1,522.92	830.49	2,353.41
Emergency Management	2	0.55%	609.17		609.17	332.20	941.36
Clerk of Court	2	0.55%	609.17		609.17	332.20	941.36
Highway	12	3.31%	3,655.01		3,655.01	1,993.17	5,648.18
Transit	6	1.66%	1,827.51		1,827.51	996.59	2,824.09
UW-Extension	1	0.28%	304.58		304.58	166.10	470.68
Veterans	5	1.38%	1,522.92		1,522.92	830.49	2,353.41
Planning, Zoning, LCC, Surveyor	8	2.21%	2,436.68		2,436.68	1,328.78	3,765.46
Solid Waste & Recycling (ENS)	40	11.05%	12,183.38		12,183.38	6,643.90	18,827.28
Register of Deeds	24	6.63%	7,310.03		7,310.03	3,986.34	11,296.37
Other Departments	28	7.73%	8,528.36		8,528.36	4,650.73	13,179.10
Total	362	100.00%	110,259.57	-	110,259.57	47,171.70	157,431.27

Allocation Basis: General Receipts Processed by Department During a Sample Period in 2014

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 11
FISCAL 2014**

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

Department: County Treasurer
Function: Disbursements

Total 1st Tier Allocation \$ 11,638.51
Total 2nd Tier Allocation \$ 4,979.24
Total Allocated Cost \$ 16,617.75

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Telephone System		0.00%	-		-	-	-
Facilities Operations	374	1.54%	179.58		179.58	-	179.58
Corporation Counsel	122	0.50%	58.58		58.58	-	58.58
Information Technology	370	1.53%	177.66		177.66	-	177.66
Risk Management	26	0.11%	12.48		12.48	-	12.48
DOA & County Manager	439	1.81%	210.79		210.79	-	210.79
County Treasurer	1,078	4.45%	517.61		517.61	-	517.61
County Clerk	125	0.52%	60.02		60.02	28.51	88.53
Child Support	340	1.40%	163.25		163.25	77.55	240.80
Human Services	3,267	13.48%	1,568.67		1,568.67	745.17	2,313.85
Health Care Center	6,321	26.08%	3,035.07		3,035.07	1,441.77	4,476.83
Nursing Services	1,118	4.61%	536.81		536.81	255.01	791.82
District Attorney	270	1.11%	129.64		129.64	61.58	191.23
Sheriff	1,500	6.19%	720.23		720.23	342.14	1,062.37
County Jail	1,047	4.32%	502.72		502.72	238.81	741.54
Emergency Management	85	0.35%	40.81		40.81	19.39	60.20
Clerk of Court	1,594	6.58%	765.37		765.37	363.58	1,128.95
Courts and Judicial Services	225	0.93%	108.04		108.04	51.32	159.36
Highway	2,858	11.79%	1,372.29		1,372.29	651.89	2,024.17
Transit	169	0.70%	81.15		81.15	38.55	119.69
UVV-Extension	296	1.22%	142.13		142.13	67.52	209.64
Veterans	74	0.31%	35.53		35.53	16.88	52.41
Planning, Zoning, LCC, Surveyor	573	2.36%	275.13		275.13	130.70	405.83
Solid Waste & Recycling (ENS)	481	1.98%	230.96		230.96	109.71	340.67
Register of Deeds	126	0.52%	60.50		60.50	28.74	89.24
Comm / Emergency Plan	384	1.58%	184.38		184.38	87.59	271.97
Other Departments	977	4.03%	469.11		469.11	222.85	691.96
Total	24,239	100.00%	11,638.51	-	11,638.51	4,979.24	16,617.75

Allocation Basis: Disbursement Processed by Department During 2014

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 11
FISCAL 2014**

**DUNN COUNTY, WISCONSIN
COUNTY TREASURER**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	<u>Total</u>	<u>Receipts</u>	<u>Disbursements</u>
Building Use	-	-	-
Equipment Use	-	-	-
Other Expenses	-	-	-
Telephone System	-	-	-
Facilities Operations	484.16	304.58	179.58
Central Transportation	-	-	-
Corporation Counsel	363.16	304.58	58.58
Information Technology	786.83	609.17	177.66
Risk Management	317.07	304.58	12.48
DOA & County Manager	1,733.71	1,522.92	210.79
County Treasurer	21,229.35	20,711.74	517.61
County Clerk	9,502.17	9,413.64	88.53
Family Court Commissioner	-	-	-
Child Support	1,652.85	1,412.05	240.80
Human Services	22,553.17	20,239.33	2,313.85
Health Care Center	30,364.34	25,887.51	4,476.83
Nursing Services	10,205.46	9,413.64	791.82
District Attorney	661.91	470.68	191.23
Sheriff	5,298.51	4,236.14	1,062.37
County Jail	3,094.95	2,353.41	741.54
Emergency Management	1,001.57	941.36	60.20
Clerk of Court	2,070.31	941.36	1,128.95
Courts and Judicial Services	159.36	-	159.36
Highway	7,672.36	5,648.18	2,024.17
Transit	2,943.79	2,824.09	119.69
UW-Extension	680.32	470.68	209.64
Veterans	2,405.82	2,353.41	52.41
Planning, Zoning, LCC, Surveyor	4,171.28	3,765.46	405.83
Solid Waste & Recycling (ENS)	19,167.95	18,827.28	340.67
Register of Deeds	11,385.61	11,296.37	89.24
Comm / Emergency Plan	271.97	-	271.97
Other Departments	13,871.05	13,179.10	691.96
	<u>174,049.02</u>	<u>157,431.27</u>	<u>16,617.75</u>



**DEPARTMENT 12
FISCAL 2014**

**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, during 2014 this department had the responsibility of assisting the County Treasurer's office on an as needed basis. These costs have been identified and are allocated to the benefiting department.

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



**DEPARTMENT 12
FISCAL 2014**

DUNN COUNTY, WISCONSIN

COUNTY CLERK

DEPARTMENTAL COSTS BY FUNCTION

Department: County Clerk

Functions:	Total	General & Administrative	Departmental Support	General Government
Expenditures:				
Salaries & Wages	71,463.29	13,792.41	31,729.70	25,941.17
Fringe Benefits	38,976.13	7,522.39	17,305.40	14,148.34
Office Supplies	1,698.92	1,405.85	-	293.07
Printing & Duplicating	118,652.79	1,375.12	-	117,277.67
Maintenance Contracts	399.58	-	-	399.58
Conferences	798.00	-	-	798.00
Dues & Subscriptions	9,143.17	100.00	-	9,043.17
Legislative Support	5,203.33	-	-	5,203.33
Operating Expenditures	2,163.36	467.10	-	1,696.26
Rents & Leases	1,026.72	1,026.72	-	-
Total Expenditures	249,525.29	25,689.60	49,035.10	174,800.59
Disallowed / Capitalized	(186,356.13)	-	-	(186,356.13)
General & Administrative Allocation	(0.00)	(25,689.60)	14,134.05	11,555.54
Incoming Costs				
1st Allocation				
Building Use	643.50	-	354.04	289.46
Equipment Use	-	-	-	-
Other Expenses	2,961.48	-	1,629.36	1,332.11
Telephone System	25.69	-	14.14	11.56
Facilities Operations	8,064.33	-	4,436.88	3,627.45
Central Transportation	-	-	-	-
Corporation Counsel	4,782.40	-	2,631.21	2,151.19
Information Technology	13,241.45	-	7,285.26	5,956.19
Risk Management	1,129.73	-	621.56	508.17
DOA & County Manager	10,085.33	-	5,548.81	4,536.53
County Treasurer	6,151.71	-	3,384.58	2,767.13
Total 1st Allocation	47,085.62	-	25,905.84	21,179.78
General & Administrative Allocation	-	-	-	-
Unallocated	(21,179.78)	-	-	(21,179.78)
Total 1st Tier Allocation	89,075.00	-	89,075.00	-
2nd Allocation				
Building Use	0.90	-	0.49	0.40
Equipment Use	-	-	-	-
Other Expenses	2.44	-	1.34	1.10
Telephone System	0.02	-	0.01	0.01
Facilities Operations	720.66	-	396.50	324.17
Central Transportation	-	-	-	-
Corporation Counsel	745.56	-	410.19	335.36
Information Technology	397.18	-	218.52	178.66
Risk Management	182.40	-	100.35	82.05
DOA & County Manager	568.79	-	312.94	255.85
County Treasurer	3,350.46	-	1,843.38	1,507.09
County Clerk	-	-	-	-
Family Court Commissioner	-	-	-	-
Total 2nd Allocation	5,968.41	-	3,283.74	2,684.68
General & Administrative Allocation	-	-	-	-
Unallocated	(2,684.68)	-	-	(2,684.68)
Total 2nd Tier Allocation	3,283.74	-	3,283.74	-
Total Incoming Costs	29,189.58	-	29,189.58	-
Total Allocated Cost	\$ 92,358.74	\$ -	\$ 92,358.74	\$ (0.00)



**DEPARTMENT 12
FISCAL 2014**

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

Department: County Clerk
Function: Departmental Support

Total 1st Tier Allocation \$ 89,075.00
Total 2nd Tier Allocation \$ 3,283.74
Total Allocated Cost \$ 92,358.74

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
County Treasurer	100.0	100.00%	89,075.00		89,075.00	-	89,075.00
Other Departments		0.00%	-		-	3,283.74	3,283.74
Total	100.00	100.00%	89,075.00	-	89,075.00	3,283.74	92,358.74

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Employee PARs



**DEPARTMENT 12
FISCAL 2014**

DUNN COUNTY, WISCONSIN

COUNTY CLERK

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS
Department: County Clerk

<u>Grantee Department</u>	Total	Departmental Support
Building Use	-	-
Equipment Use	-	-
Other Expenses	-	-
Telephone System	-	-
Facilities Operations	-	-
Central Transportation	-	-
Corporation Counsel	-	-
Information Technology	-	-
Risk Management	-	-
DOA & County Manager	-	-
County Treasurer	89,075.00	89,075.00
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	3,283.74	3,283.74
	<hr/>	<hr/>
	92,358.74	92,358.74
	<hr/> <hr/>	<hr/> <hr/>



**DEPARTMENT 13
FISCAL 2014**

**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 2014**

**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	33,699.92		8,850.00	24,849.92
Total Expenditures	33,699.92	-	8,850.00	24,849.92
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Use	1,326.99		348.48	978.51
Equipment Use	-		-	-
Other Expenses	275.68		72.40	203.28
Telephone System	-		-	-
Facilities Operations	1,918.07		503.71	1,414.36
Central Transportation	-		-	-
Corporation Counsel	-		-	-
Information Technology	-		-	-
Risk Management	77.05		20.24	56.82
DOA & County Manager	-		-	-
County Treasurer	-		-	-
County Clerk	-		-	-
Total 1st Allocation	3,597.80	-	944.82	2,652.97
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	37,297.72	-	9,794.82	27,502.89
2nd Allocation				
Family Court Commissioner	-	-	-	-
Building Use	1.86	-	0.49	1.37
Equipment Use	-	-	-	-
Other Expenses	0.28	-	0.07	0.21
Telephone System	-	-	-	-
Facilities Operations	117.58	-	30.88	86.70
Central Transportation	-	-	-	-
Corporation Counsel	-	-	-	-
Information Technology	-	-	-	-
Risk Management	21.72	-	5.70	16.02
DOA & County Manager	-	-	-	-
County Treasurer	-	-	-	-
County Clerk	-	-	-	-
Total 2nd Allocation	141.44	-	37.14	104.30
General & Administrative Allocation	-			
Unallocated	-			
Total 2nd Tier Allocation	141.44	-	37.14	104.30
Total Incoming Costs	3,739.24	-	981.97	2,757.27
Total Allocated Cost	\$ 37,439.16	\$ -	\$ 9,831.97	\$ 27,607.19



**DEPARTMENT 13
FISCAL 2014**

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

Department: Family Court Commissioner
Function: Child Support

Total 1st Tier Allocation \$ 9,794.82
Total 2nd Tier Allocation \$ 37.14
Total Allocated Cost \$ 9,831.97

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier	2nd Tier	Total Allocated
					Allocation	Allocation	
Child Support	100	100.00%	9,794.82	(8,850.00)	944.82	37.14	981.97
Total	100	100.00%	9,794.82	(8,850.00)	944.82	37.14	981.97

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Child Support Claim Reports



**DEPARTMENT 13
FISCAL 2014**

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

Department: Family Court Commissioner
Function: Courts and Judicial Services

Total 1st Tier Allocation \$ 27,502.89
Total 2nd Tier Allocation \$ 104.30
Total Allocated Cost \$ 27,607.19

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Courts and Judicial Services	100	100.00%	27,502.89		27,502.89	104.30	27,607.19
Total	100	100.00%	27,502.89	-	27,502.89	104.30	27,607.19

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports



**DEPARTMENT 13
FISCAL 2014**

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

Department: Family Court Commissioner

<u>Grantee Department</u>	Total	Child Support	Courts and Judicial Services
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	981.97	981.97	-
Human Services	-	-	-
Health Care Center	-	-	-
Nursing Services	-	-	-
District Attorney	-	-	-
Sheriff	-	-	-
County Jail	-	-	-
Emergency Management	-	-	-
Clerk of Court	-	-	-
Courts and Judicial Services	27,607.19	-	27,607.19
Highway	-	-	-
Transit	-	-	-
UW-Extension	-	-	-
Veterans	-	-	-
Planning, Zoning, LCC, Surveyor	-	-	-
Solid Waste & Recycling (ENS)	-	-	-
Register of Deeds	-	-	-
Comm / Emergency Plan	-	-	-
	<hr/> 28,589.16	<hr/> 981.97	<hr/> 27,607.19

