

## CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2023 Financials  
Fiscal Year Ended December 31, 2023



# MARATHON COUNTY, WISCONSIN

## COST ALLOCATION PLAN

### TABLE OF CONTENTS

---

<b><i>COST ALLOCATION PLAN OVERVIEW.....</i></b>	<b><i>1</i></b>
<b><i>CERTIFICATE OF COST ALLOCATION PLAN.....</i></b>	<b><i>5</i></b>
<b><i>ORGANIZATIONAL CHART.....</i></b>	<b><i>6</i></b>
<b><i>SUMMARY OF ALLOCATED COSTS.....</i></b>	<b><i>7</i></b>
<b><i>SCHEDULE OF FIXED COSTS.....</i></b>	<b><i>13</i></b>
<b><i>SCHEDULE OF DEPARTMENTAL COSTS .....</i></b>	<b><i>14</i></b>
<b><i>SCHEDULE OF ALLOCATION BASES .....</i></b>	<b><i>15</i></b>
<b><i>DEPARTMENT 1: BUILDING DEPRECIATION .....</i></b>	<b><i>19</i></b>
<b><i>NATURE AND EXTENT OF SERVICES.....</i></b>	<b><i>19</i></b>
<b><i>DEPARTMENTAL COSTS BY FUNCTION .....</i></b>	<b><i>20</i></b>
<b><i>FUNCTIONAL COST ALLOCATIONS.....</i></b>	<b><i>22</i></b>
<b><i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i></b>	<b><i>27</i></b>
<b><i>DEPARTMENT 2: EQUIPMENT DEPRECIATION .....</i></b>	<b><i>31</i></b>
<b><i>NATURE AND EXTENT OF SERVICES.....</i></b>	<b><i>31</i></b>
<b><i>DEPARTMENTAL COSTS BY FUNCTION .....</i></b>	<b><i>32</i></b>
<b><i>FUNCTIONAL COST ALLOCATIONS.....</i></b>	<b><i>33</i></b>
<b><i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i></b>	<b><i>34</i></b>
<b><i>DEPARTMENT 3: SPECIAL ACCOUNTING .....</i></b>	<b><i>36</i></b>
<b><i>NATURE AND EXTENT OF SERVICES.....</i></b>	<b><i>36</i></b>
<b><i>DEPARTMENTAL COSTS BY FUNCTION .....</i></b>	<b><i>37</i></b>
<b><i>FUNCTIONAL COST ALLOCATIONS.....</i></b>	<b><i>41</i></b>
<b><i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i></b>	<b><i>44</i></b>
<b><i>DEPARTMENT 4: INFORMATION TECHNOLOGY .....</i></b>	<b><i>48</i></b>
<b><i>NATURE AND EXTENT OF SERVICES.....</i></b>	<b><i>48</i></b>
<b><i>DEPARTMENTAL COSTS BY FUNCTION .....</i></b>	<b><i>49</i></b>
<b><i>FUNCTIONAL COST ALLOCATIONS.....</i></b>	<b><i>41</i></b>
<b><i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i></b>	<b><i>52</i></b>
<b><i>DEPARTMENT 5: EMPLOYEE RESOURCES.....</i></b>	<b><i>54</i></b>
<b><i>NATURE AND EXTENT OF SERVICES.....</i></b>	<b><i>54</i></b>
<b><i>DEPARTMENTAL COSTS BY FUNCTION .....</i></b>	<b><i>55</i></b>
<b><i>FUNCTIONAL COST ALLOCATIONS.....</i></b>	<b><i>57</i></b>
<b><i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i></b>	<b><i>59</i></b>

# MARATHON COUNTY, WISCONSIN

## COST ALLOCATION PLAN

### TABLE OF CONTENTS

---

<b>DEPARTMENT 6: CORPORATION COUNSEL.....</b>	<b>61</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>61</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>62</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>66</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>70</b>
<b>DEPARTMENT 7: COUNTY ADMINISTRATOR.....</b>	<b>74</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>74</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>75</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>78</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>80</b>
<b>DEPARTMENT 8: FINANCE DEPARTMENT .....</b>	<b>82</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>82</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>83</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>89</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>92</b>
<b>DEPARTMENT 9: PROPERTY &amp; LIABILITY INSURANCE.....</b>	<b>96</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>96</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>97</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>100</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>101</b>
<b>DEPARTMENT 10: FACILITIES &amp; CAPITAL MANAGEMENT .....</b>	<b>103</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>103</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>105</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>125</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>140</b>
<b>DEPARTMENT 11: COUNTY TREASURER .....</b>	<b>150</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>150</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>151</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>157</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>159</b>
<b>DEPARTMENT 12: CENTRAL SERVICES-COMMUNICATIONS.....</b>	<b>161</b>
<b>NATURE AND EXTENT OF SERVICES.....</b>	<b>161</b>
<b>DEPARTMENTAL COSTS BY FUNCTION .....</b>	<b>162</b>
<b>FUNCTIONAL COST ALLOCATIONS.....</b>	<b>166</b>
<b>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</b>	<b>170</b>

**MARATHON COUNTY, WISCONSIN**

**COST ALLOCATION PLAN**

**TABLE OF CONTENTS**

---

<b><i>DEPARTMENT 13: CLERK OF COURTS .....</i></b>	<b><i>174</i></b>
<b><i>NATURE AND EXTENT OF SERVICES.....</i></b>	<b><i>174</i></b>
<b><i>DEPARTMENTAL COSTS BY FUNCTION .....</i></b>	<b><i>175</i></b>
<b><i>FUNCTIONAL COST ALLOCATIONS.....</i></b>	<b><i>178</i></b>
<b><i>SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....</i></b>	<b><i>179</i></b>

# **COST ALLOCATION PLAN OVERVIEW**

## **READING THE COST ALLOCATION PLAN**

This 2 CFR Part 200, Subpart E (formerly known as OMB Circular A-87) Central Services Cost Allocation Plan is a document that distributes the allowable costs of central service departments to grantee departments based on an allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of the costs and benefits provided to recipients (grantees). Central service departments generally incur costs in support of other departments and agencies of the organization. Examples of indirect costs are the office of the administrator, facilities management, fiscal and accountings services, information technology services, human resources, and legal services.

The primary purpose for preparing the Central Services Cost Allocation Plan is to identify the appropriate division and department indirect costs incurred during the fiscal year. The resulting information justifies claims for reimbursement of indirect costs supporting Federally funded services (e.g., Title IV-D Child Support operations, Human Services programs and services, and Nursing Home operations). The steps involved in preparing the Cost Allocation Plan include the following:

- Identification of the departments that exist in large part to provide support to other departments or agencies of the organization. These departments are central service or allocating departments.
- Identification of the departments or agencies of the organization that receive support from other departments. These departments are grantee or receiving departments.
- Accumulation of the allowable actual expenditures of the central service departments that provide support to the grantee departments.
- Collection of appropriate statistics reflecting the distribution of effort for functions performed by central service department to all benefiting departments.

## **ALLOCATION PROCESS**

This cost allocation plan uses a double step-down allocation methodology to allocate allowable costs for each central service department. This methodology recognizes the cross support provided between central service departments. For example, the activities performed by the Finance Department support the Information Technology Department in areas such as payroll, voucher processing, and purchasing goods and services. The Information Technology Department, on the other hand, supports the Finance Department by providing software and hardware as well as generally maintaining and administering applications and systems to support the centrally provided fiscal operations of the organization.

The double-step down methodology requires an initial sequencing of central service departments. In the first step of the double-step methodology, allowable costs (direct expenses and allocated indirect costs) from central service departments are allocated in the sequence departments, divisions and funds are listed in the cost allocation plan; including to the central service departments. The second step in the double step-down methodology fully distributes costs related to the cross support provided between central service departments. In effect, this closes out the central service department after the second step in the double step-down allocation methodology. Once complete, the second step results in the central

services department passing through all costs to the other benefiting departments in the cost allocation plan.

## **ORGANIZATION OF COST ALLOCATION PLAN**

### ***Table of Contents***

The first few pages of the cost allocation plan present the Table of Contents. This provides an overview of the organization of the cost allocation, with the key summary schedules and sections of each central service department listed by page number. This provides a ready resource for quickly finding specifics on how costs have been allocated.

### ***Certification Page***

The Certification Page is a requirement of 2 CFR 200. A responsible official of the organization, typically the chief executive, chief administrative, or chief financial officer, signs this document. The signature certifies that the official has reviewed the cost allocation plan and that the plan complies with 2 CFR 200. The certification page also verifies that the costs included in the cost allocation plan are allowable for allocation to programs supported by Federal awards. It also affirms that costs have not been claimed as both direct and indirect.

### ***Organizational Chart***

The Organizational Chart is a requirement of 2 CFR 200. This part of the cost allocation plan shows the organization of the departments listed as either central services departments or grantee departments.

### ***Summary Schedules***

The cost allocation plan includes several schedules intended to provide summary information regarding the distribution of costs. The main schedules include:

- **Summary of Allocated Costs:** this schedule provides a summary of the costs allocated from each central service department to each grantee department. The rows of the schedule represent the central service departments, while columns at the top of each page show the grantee departments. There are three totals listed with each grantee department.
  - Total Allocated Costs represents the actual costs allocated for the fiscal year.
  - Rollforward Adjustment represents a calculation between estimated costs claimed in a prior fiscal year (generally the Total Allocated Costs from 2 years prior) and the actual costs from the current year. The difference between the Total Allocated Costs from the current year and the same amount from two years prior is the rollforward adjustment. Applying this amount to the calculation of annual indirect costs makes the organization whole when reporting costs over time.
  - Total Proposed Costs represents the total indirect costs to claim in the following fiscal year.
- **Schedule of Fixed Costs:** this schedule provides a summary of the difference between the actual (Total Allocated Costs) costs determined in the current cost allocation plan to the indirect costs

used for reporting during the fiscal year. The difference between the current and prior amounts is the rollforward adjustment. The current year plus/minus the rollforward adjustment represent the proposed costs for the following fiscal year.

- **Schedule of Departmental Costs:** this schedule provides a summary of the calculations made to determine the Total Allocated Costs for each central service. It includes the total expenditures from the organization's financial statements, any cost adjustments made in the development of the plan, identification of disallowed or unallowable costs, and an offset of any amounts directly billed to departments.
- **Schedule of Allocation Basis:** this schedule provides a summary of each central service department broken down into functions. Functions are the specific services provided by the central service department. The right-hand column lists the allocation base for each corresponding function.

### ***Detail Schedules***

The remaining pages of the cost allocation plan contain the detail schedules for each central service department. The detail schedules for each central service department include:

- **Nature and Extent of Services:** This page provides a brief narrative description of the activities performed by the central service department and identifies the functions and the corresponding allocation base.
- **Departmental Costs by Function:** This schedule lists the actual expenditures for the central service department. It also shows any cost adjustments for expenditures, revenues, or transfers to another department, as well as the summary of incoming costs for both the first (1<sup>st</sup> Tier Allocation) and second allocations (2<sup>nd</sup> Tier Allocations). The schedule details costs by function.
- **Functional Cost Allocations:** This schedule provides a breakdown of the distribution, or allocation, of the Total Allocated Costs for each allowable function allocated within the central service department to all benefiting departments included in the cost allocation plan. The schedule provides a summary of the allocation basis and source of the allocation statistics.
- **Summary of Departmental Allocated Costs:** This schedule provides a summary of allocated costs by function to each benefiting department included in the cost allocation plan.

## **COST ALLOCATION PLAN REPORT**

Marathon County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2025 requests for reimbursement and claiming to appropriate Federal, State, and other program funders. This cost allocation plan is based on actual expenditures and revenues for the fiscal year ending December 31, 2023.

This cost allocation plan was compiled in accordance with Title 2 of the Code of Federal Regulations (2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards). A compilation is limited to presenting, in the form of financial reports, information that is the representation of management. DSN has not audited or reviewed the underlying data used in this cost allocation plan and accordingly, does not express an opinion or any other form of assurance on its accuracy.

As is required by 2 CFR 200, Subpart E, Cost Principles, the cost allocation plan is subject to adjustment that may be necessary based upon audit of this report.

**Diversified Services Network, Inc.**


## 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 fiscal year ended December 31, 2023, are allowable in accordance with the requirements of 2 CFR Part 200 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 Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

**Governmental unit:** Marathon County, Wisconsin

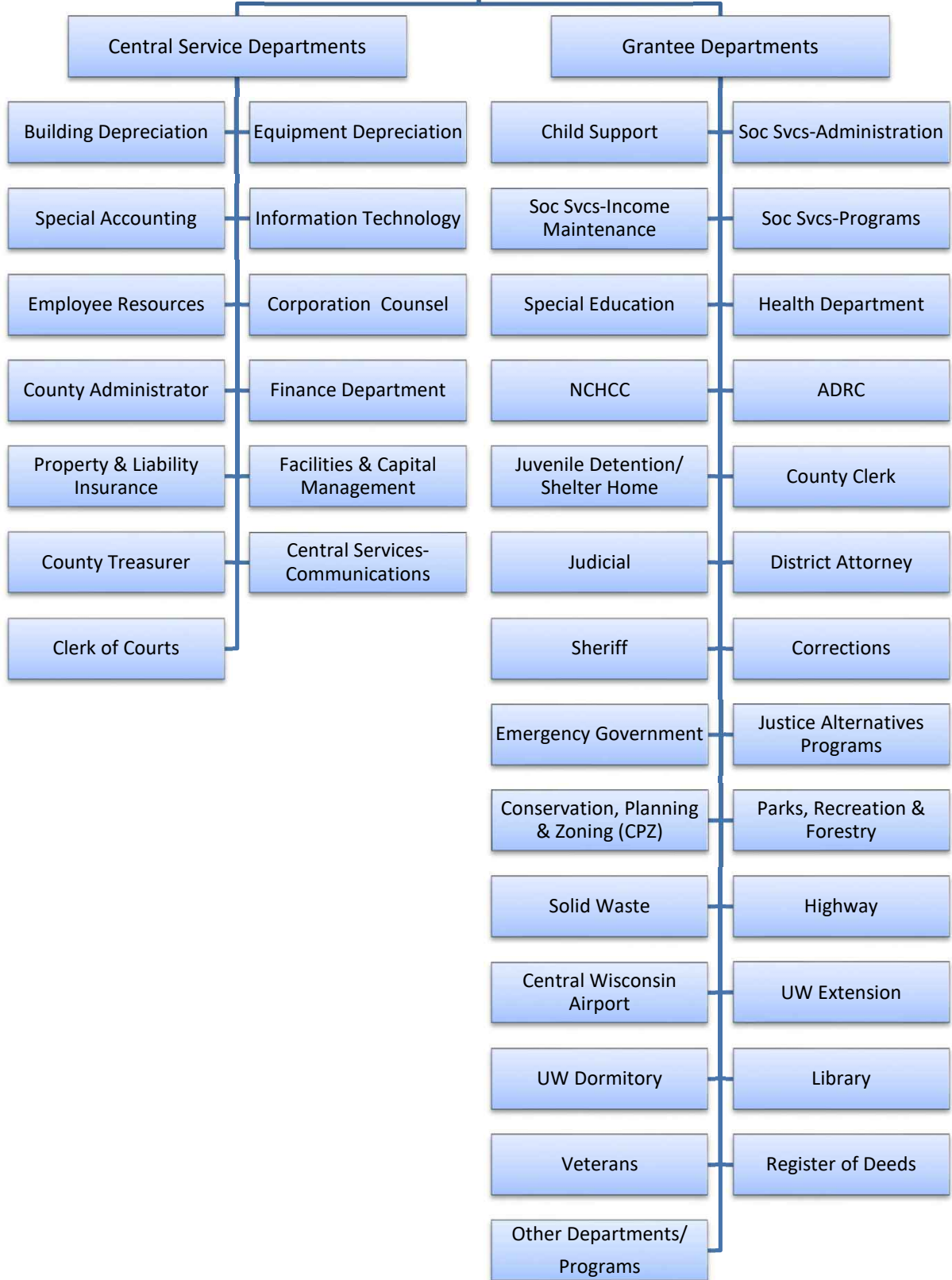
**Signature:** 

**Name of Official:** Samantha Fenske

**Title:** Finance Director

**Date of Execution:** 10/25/2024

**MARATHON COUNTY, WISCONSIN  
2023 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2023**

	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education
Central Service Departments					
<b>Building Depreciation</b>	\$ 12,658.78	\$ 103,551.41	\$ -	\$ -	\$ 10,213.44
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	1,959.92	874.50	-	-	-
<b>Information Technology</b>	-	557,699.42	-	-	-
<b>Employee Resources</b>	21,439.56	11,709.30	33,052.65	69,741.09	-
<b>Corporation Counsel</b>	28,953.27	36,084.81	-	-	-
<b>County Administrator</b>	5,658.31	10,064.94	-	10,064.94	-
<b>Finance Department</b>	22,067.05	22,374.91	22,247.94	74,381.30	-
<b>Property &amp; Liability Insurance</b>	-	139,104.18	-	-	-
<b>Facilities &amp; Capital Management</b>	7,120.90	(233,199.14)	-	-	(65,501.33)
<b>County Treasurer</b>	2,119.54	2,700.25	2,138.70	7,139.63	-
<b>Central Services-Communications</b>	2,534.59	9,168.60	3,892.40	8,548.36	-
<b>Clerk of Courts</b>	2,991.98	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 107,503.90</b>	<b>\$ 660,133.17</b>	<b>\$ 61,331.69</b>	<b>\$ 169,875.31</b>	<b>\$ (55,287.89)</b>
<b>Rollforward</b>	<b>(11,624.42)</b>	<b>364,515.07</b>	<b>(2,528.17)</b>	<b>49,607.52</b>	<b>(37,224.85)</b>
<b>Total Proposed Costs</b>	<b>\$ 95,879.47</b>	<b>\$ 1,024,648.25</b>	<b>\$ 58,803.51</b>	<b>\$ 219,482.83</b>	<b>\$ (92,512.74)</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2023**

	<b>Health Department</b>	<b>NCHCC</b>	<b>ADRC</b>	<b>Juvenile Detention/Shelter Home</b>	<b>County Clerk</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ 134,134.69	\$ 38,869.22	\$ -	\$ -	\$ 17,712.97
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	7,179.81	-	591.74	260.31	3,757.90
<b>Information Technology</b>	282,635.00	-	-	-	30,702.91
<b>Employee Resources</b>	44,194.12	-	82,485.09	1,786.63	4,466.57
<b>Corporation Counsel</b>	7,187.15	69,288.64	1,437.43	-	7,187.15
<b>County Administrator</b>	15,723.25	50,324.75	10,064.94	5,658.31	10,064.94
<b>Finance Department</b>	60,188.38	-	156,544.72	2,568.65	25,705.32
<b>Property &amp; Liability Insurance</b>	28,987.23	41,521.32	(11,995.66)	3,076.05	8,869.08
<b>Facilities &amp; Capital Management</b>	72,806.76	1,892,808.30	-	104,123.71	32,735.07
<b>County Treasurer</b>	9,727.40	-	26,476.05	246.85	5,729.72
<b>Central Services-Communications Clerk of Courts</b>	6,789.07 -	- -	3,487.03 -	2,206.18 -	4,248.14 -
<b>Total Allocated Costs</b>	<b>\$ 669,552.85</b>	<b>\$ 2,092,812.23</b>	<b>\$ 269,091.34</b>	<b>\$ 119,926.69</b>	<b>\$ 151,179.78</b>
<b>Rollforward</b>	<b>281,259.16</b>	<b>(40,135.02)</b>	<b>109,721.18</b>	<b>-</b>	<b>-</b>
<b>Total Proposed Costs</b>	<b>\$ 950,812.00</b>	<b>\$ 2,052,677.22</b>	<b>\$ 378,812.53</b>	<b>\$ 119,926.69</b>	<b>\$ 151,179.78</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2023**

	<b>Judicial</b>	<b>District Attorney</b>	<b>Sheriff</b>	<b>Corrections</b>	<b>Emergency Government</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ 134,544.74	\$ 48,216.17	\$ 105,421.67	\$ 806,825.64	\$ 3,461.41
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	-	2,418.49	10,877.16	3,980.37	411.66
<b>Information Technology</b>	135,849.86	60,144.05	434,467.19	-	17,244.10
<b>Employee Resources</b>	-	22,332.87	144,123.12	71,564.81	7,146.52
<b>Corporation Counsel</b>	-	-	7,187.15	-	-
<b>County Administrator</b>	28,291.54	11,264.64	59,954.47	15,723.25	10,064.94
<b>Finance Department</b>	-	22,614.03	117,356.65	48,587.20	5,396.85
<b>Property &amp; Liability Insurance</b>	-	9,106.25	207,533.55	-	(590.03)
<b>Facilities &amp; Capital Management</b>	248,650.16	89,107.60	132,932.99	359,023.46	6,396.98
<b>County Treasurer</b>	-	6,428.53	14,180.81	4,666.83	538.79
<b>Central Services-Communications</b>	2,806.15	18,525.10	7,241.67	4,435.53	633.65
<b>Clerk of Courts</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 550,142.46</b>	<b>\$ 290,157.74</b>	<b>\$ 1,241,276.45</b>	<b>\$ 1,314,807.09</b>	<b>\$ 50,704.87</b>
<b>Rollforward</b>	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 550,142.46</b>	<b>\$ 290,157.74</b>	<b>\$ 1,241,276.45</b>	<b>\$ 1,314,807.09</b>	<b>\$ 50,704.87</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2023**

	Justice Alternatives Programs	Conservation, Planning & Zoning	Parks, Recreation & Forestry	Solid Waste	Highway
Central Service Departments					
<b>Building Depreciation</b>	\$ 3,136.67	\$ -	\$ -	\$ -	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	476.74	4,432.89	18,128.10	246.97	1,548.23
<b>Information Technology</b>	41,217.60	160,664.54	93,370.49	12,617.63	98,417.54
<b>Employee Resources</b>	1,786.63	31,266.02	116,942.12	13,490.10	89,515.41
<b>Corporation Counsel</b>	-	7,187.15	7,187.15	7,187.15	7,187.15
<b>County Administrator</b>	11,316.62	24,536.54	20,129.91	15,723.25	15,723.25
<b>Finance Department</b>	3,369.93	40,312.72	173,356.33	29,993.50	111,108.43
<b>Property &amp; Liability Insurance</b>	-	22,304.58	(6,244.93)	(10,071.13)	(33,410.47)
<b>Facilities &amp; Capital Management</b>	5,796.84	37,020.63	15,016.19	-	153,983.05
<b>County Treasurer</b>	323.46	6,087.19	18,347.17	4,007.42	10,665.81
<b>Central Services-Communications</b>	1,753.57	26,025.65	3,146.92	7.36	3,168.23
<b>Clerk of Courts</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 69,178.05</b>	<b>\$ 359,837.92</b>	<b>\$ 459,379.44</b>	<b>\$ 73,202.26</b>	<b>\$ 457,906.64</b>
<b>Rollforward</b>	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 69,178.05</b>	<b>\$ 359,837.92</b>	<b>\$ 459,379.44</b>	<b>\$ 73,202.26</b>	<b>\$ 457,906.64</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2023**

	Central Wisconsin				
	Airport	UW Extension	UW Dormitory	Library	Veterans
Central Service Departments					
<b>Building Depreciation</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Special Accounting</b>	855.59	711.32	-	151.68	284.53
<b>Information Technology</b>	2,523.53	19,347.04	-	52,994.06	8,832.34
<b>Employee Resources</b>	28,528.71	-	-	47,230.08	3,573.26
<b>Corporation Counsel</b>	7,187.15	-	-	7,187.15	-
<b>County Administrator</b>	10,064.94	5,658.31	-	15,723.25	10,064.94
<b>Finance Department</b>	41,367.71	4,398.58	41,574.14	208,596.72	3,383.26
<b>Property &amp; Liability Insurance</b>	(40,881.58)	2,149.31	21,577.75	(7,590.89)	1,895.31
<b>Facilities &amp; Capital Management</b>	-	12,444.61	-	330,933.81	3,381.46
<b>County Treasurer</b>	6,360.44	684.42	-	43,995.00	331.40
<b>Central Services-Communications</b>	-	995.73	-	4,086.36	2,964.02
<b>Clerk of Courts</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 56,006.49</b>	<b>\$ 46,389.32</b>	<b>\$ 63,151.88</b>	<b>\$ 703,307.22</b>	<b>\$ 34,710.52</b>
<b>Rollforward</b>	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 56,006.49</b>	<b>\$ 46,389.32</b>	<b>\$ 63,151.88</b>	<b>\$ 703,307.22</b>	<b>\$ 34,710.52</b>

**SUMMARY OF ALLOCATED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2023**

	<b>Register of Deeds</b>	<b>Other Departments / Programs</b>	<b>Total Allocated Costs</b>
Central Service Departments			
<b>Building Depreciation</b>	\$ 32,296.64	\$ 441,166.20	\$ 1,892,209.65
<b>Equipment Depreciation</b>	-	-	-
<b>Special Accounting</b>	694.67	2,112.78	61,955.36
<b>Information Technology</b>	23,552.92	116,502.82	2,148,783.04
<b>Employee Resources</b>	2,679.94	8,039.83	857,094.44
<b>Corporation Counsel</b>	1,437.43	187,671.71	389,557.63
<b>County Administrator</b>	15,723.25	649,669.97	1,037,257.44
<b>Finance Department</b>	5,574.24	28,216.21	1,271,284.75
<b>Property &amp; Liability Insurance</b>	4,019.62	4,001.70	383,361.25
<b>Facilities &amp; Capital Management</b>	59,686.95	1,127,877.81	4,393,146.80
<b>County Treasurer</b>	1,056.60	2,709.01	176,661.05
<b>Central Services-Communications</b>	2,404.05	36,306.88	155,375.24
<b>Clerk of Courts</b>	-	-	2,991.98
<b>Total Allocated Costs</b>	<b>\$ 149,126.33</b>	<b>\$ 2,604,274.92</b>	<b>\$ 12,769,678.64</b>
<b>Rollforward</b>	-	-	713,590.47
<b>Total Proposed Costs</b>	<b>\$ 149,126.33</b>	<b>\$ 2,604,274.92</b>	<b>\$ 13,483,269.11</b>

**SCHEDULE OF FIXED COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2023**

<b>Grantee Department</b>	<b>Final Costs 2023</b>	<b>Fixed Costs 2021</b>	<b>Rollforward</b>	<b>Adjustments</b>	<b>Actual Costs with Rollforward</b>
Child Support	\$ 107,503.90	\$ 119,128.32	\$ (11,624.42)	\$ -	\$ 95,879.47
Soc Svcs- Administration	660,133.17	295,618.10	364,515.07	-	1,024,648.25
Soc Svcs- Income Maint	61,331.69	63,859.86	(2,528.17)	-	58,803.51
Soc Svcs- Programs	169,875.31	120,267.79	49,607.52	-	219,482.83
Special Education	(55,287.89)	(18,063.04)	(37,224.85)	-	(92,512.74)
Health Department	669,552.85	388,293.69	281,259.16	-	950,812.00
NCHCC	2,092,812.23	2,132,947.25	(40,135.02)	-	2,052,677.22
ADRC	269,091.34	159,370.16	109,721.18	-	378,812.53
Juvenile Detention/Shelter Home	119,926.69	-	-	-	119,926.69
County Clerk	151,179.78	-	-	-	151,179.78
Judicial	550,142.46	-	-	-	550,142.46
District Attorney	290,157.74	-	-	-	290,157.74
Sheriff	1,241,276.45	-	-	-	1,241,276.45
Corrections	1,314,807.09	-	-	-	1,314,807.09
Emergency Government	50,704.87	-	-	-	50,704.87
Justice Alternatives Programs	69,178.05	-	-	-	69,178.05
Conservation, Planning & Zoning	359,837.92	-	-	-	359,837.92
Parks, Recreation & Forestry	459,379.44	-	-	-	459,379.44
Solid Waste	73,202.26	-	-	-	73,202.26
Highway	457,906.64	-	-	-	457,906.64
Central Wisconsin Airport	56,006.49	-	-	-	56,006.49
UW Extension	46,389.32	-	-	-	46,389.32
UW Dormitory	63,151.88	-	-	-	63,151.88
Library	703,307.22	-	-	-	703,307.22
Veterans	34,710.52	-	-	-	34,710.52
Register of Deeds	149,126.33	-	-	-	149,126.33
Other Departments / Programs	2,604,274.92	-	-	-	2,604,274.92
<b>Total</b>	<b>\$ 12,769,678.64</b>	<b>\$ 3,261,422.13</b>	<b>\$ 713,590.47</b>	<b>\$ -</b>	<b>\$ 13,483,269.11</b>

**SCHEDULE OF DEPARTMENTAL COSTS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2023**

<u>Central Service Department</u>	<u>Expenditures</u>	<u>Cost Adjustments</u>	<u>Disallowed / Capitalized</u>	<u>Direct Billings</u>	<u>Total Allocated Costs</u>
Building Depreciation	\$ -	\$ 2,132,594.07	\$ -	\$ -	\$ 2,132,594.07
Equipment Depreciation	-	535,010.16	-	-	535,010.16
Special Accounting	-	152,384.00	-	(65,726.46)	86,657.54
Information Technology	2,565,195.92	3,572.11	-	-	2,568,768.03
Employee Resources	675,656.87	(923.02)	-	(6,500.00)	668,233.85
Corporation Counsel	948,892.40	-	(23,703.84)	(538,288.16)	386,900.40
County Administrator	1,163,022.90	(382,555.78)	381,534.00	-	1,162,001.12
Finance Department	2,022,995.06	(583,930.41)	(645,279.87)	(20,160.00)	773,624.78
Property & Liability Insurance	1,540,675.27	(439,645.17)	-	(618,984.00)	482,046.10
Facilities & Capital Management	31,245,146.22	(12,162,877.95)	(14,121,929.20)	(603,911.26)	4,356,427.81
County Treasurer	799,603.88	(63,006,642.07)	62,398,916.54	-	191,878.35
Central Services-Communications	236,606.31	-	-	(38,960.05)	197,646.26
Clerk of Courts	3,815,552.63	(2,078,740.94)	(1,718,867.11)	(16,761.18)	1,183.40
less unallocated Incoming costs					(773,293.23)
<b>Total</b>	<b>\$ 45,013,347.46</b>	<b>\$ (75,831,755.00)</b>	<b>\$ 46,270,670.52</b>	<b>\$ (1,909,291.11)</b>	<b>\$ 12,769,678.64</b>

**SCHEDULE OF ALLOCATION BASIS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2023**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>	<b>Allocation Source</b>
<b>1</b>	<b>Building Depreciation</b>		
	Courthouse Complex	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	Health & Social Services Bldg.	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management, Finance, and Social Services Departments
	West Building	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	Lakeview Professional Plaza (1200 Lakeview Dr.)	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Management
	Lakeview Center (1000 Lakeview Dr.)	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Management
<b>2</b>	<b>Equipment Depreciation</b>		
Equipment Depreciation	2023 Depreciation Expense by Central Service Department	Fixed Asset Management System and Depreciation Records effective 12/31/2023 - Finance Department	
<b>3</b>	<b>Special Accounting</b>		
	General Audit	Payroll, Accounts Payable and Cash Receipts Transactions Processed by Departments Not Direct Billed for Audit Services During 2023	Finance Department Records and Reports
	Department Specific Audit	Direct Allocation to Benefiting Departments based on 2022 Audit Costs Billed in 2023	Finance Department Records and Reports
	Cost Allocation Plan	Number of Weighted Departmental Functions Analyzed in 2022 Cost Plan	FY2022 Indirect Cost Allocation Plan Prepared During 2023
<b>4</b>	<b>Information Technology</b>		
IT Services	Distribution of Work Hours Support by Benefiting Department During 2023	City-County Data Center Records	
<b>5</b>	<b>Employee Resources</b>		
	Personnel Administration	Number of Employees by Department	County Personnel and Payroll Records
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records & Reports
<b>6</b>	<b>Corporation Counsel</b>		
Departmental Support	Weighted Value of Time / Effort to Benefiting Department During 2023 for Departments Not Directly Billed	Corporation Counsel Analysis	

**SCHEDULE OF ALLOCATION BASIS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2023**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>	<b>Allocation Source</b>
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	Social Services	Direct Allocation to Benefiting Department	County Financial Records and Reports
	NCHC Services	Direct Allocation to Benefiting Department	County Financial Records and Reports
<b>7</b>	<b>County Administrator</b>		
	Department Oversight	Time/Effort by Benefiting Department During 2023	Time/Effort Analysis using County Administrator's Department Personnel Activity Reports (PARs)
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records & Reports
<b>8</b>	<b>Finance Department</b>		
	Accounting & Budgets	Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2023	County Financial Records & Reports
	Payroll	Number of Payroll Disbursements Processed by Department During 2023	County Financial Records & Reports
	Department Specific	Direct Allocation to Benefiting Department	Employee Personnel Activity Reports (PARs) and Financial Records and Reports
	General Government	Unallocated	
<b>9</b>	<b>Property &amp; Liability Insurance</b>		
	Property & Casualty Insurance	Property & Liability Insurance Premiums Identified by Department During 2023	County Financial Records and Reports and Analysis of Insurance Charges by Department
<b>10</b>	<b>Facilities &amp; Capital Management</b>		
	Courthouse / Annex	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	Health & Social Services Bldg.	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management, Finance, and Social Services Departments
	212 River Drive Bldg.	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	210 River Drive Bldg.	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments

**SCHEDULE OF ALLOCATION BASIS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2023**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>	<b>Allocation Source</b>
	USDA Bldg. (326 River Drive)	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	Juvenile Detention & Shelter Home	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	West Street Property	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	Public Safety Bldg.	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	University Center	Direct Allocation to Benefiting Department	Maintenance Department Records
	Highway	Direct Allocation to Benefiting Department	Maintenance Department Records
	Library	Direct Allocation to Benefiting Department	Maintenance Department Records
	1000 Lakeview Drive	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	1200 Lakeview Drive	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	North Central Health Care	Direct Allocation to Benefiting Department	Maintenance Department & County Financial Records and Reports
	Miscellaneous Properties	Direct Allocation to Benefiting Departments Based on Staff Effort and Direct Expenses	Completed 2023 Personnel Activity Reports and County Financial Records & Reports
	Excluded/Unallowable Items	Unallocated	
<b>11</b>	<b>County Treasurer</b>		
	General Receipts	General Receipts Processed by Treasurer's Office During 2023, with Department Entered Weighted 70% Less	County Financial Records and Reports
	Banking & Disbursements	Total Payroll and Accounts Payable Disbursements Processed by Department During 2023	County Financial Records and Reports
	General Government	Unallocated	
<b>12</b>	<b>Central Services-Communications</b>		
	Telephone Services	Telephone Extensions by Department on County Phone System	City-County Data Center Reports

**SCHEDULE OF ALLOCATION BASIS  
MARATHON COUNTY, WISCONSIN  
FISCAL YEAR 2023**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>	<b>Allocation Source</b>
	Mail Processing General Postage	Number of Employees by Department Not Direct Billed for Postage/Delivery Services	County Personnel, Financial, and Central Services Department Records and Reports
	Postage - Billed	Postage Charges by Benefiting Department During 2023	County Financial Records and Reports
	Printing	Printing Fees paid by Department During 2023	County Financial Records and Reports
<b>13</b>	<b>Clerk of Courts</b>		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	

**DEPARTMENT 1  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**BUILDING DEPRECIATION**

**NATURE AND EXTENT OF SERVICES**

Marathon County owns various buildings throughout the County. This chapter identifies the allowable costs for facilities that house central service departments as identified in this cost allocation plan. GASB compliant fixed asset records identify the following properties, and 2023 depreciation expense as indicated below.

- **Courthouse Complex:** This facility houses the primary functions of County government. The 2023 depreciation expense for Courthouse and Courthouse Annex buildings and improvements totaled \$1,354,648.19.
- **Health and Social Services Building:** This facility houses the County's Social Services and Child Support programs. The 2023 depreciation expense totaled \$67,519.28. Note, the Child Support and Social Services Department moved to a new location in late June 2023.
- **West Building:** This facility functions as miscellaneous storage for the County. The 2023 depreciation expense totaled \$26,408.66. This amount is allocated directly to Other Departments/Programs.
- **Lakeview Professional Plaza (1200 Lakeview Drive):** This facility houses various County and NCHC operations. The 2023 depreciation expense totaled \$56,411.15.
- **Lakeview Center (1000 Lakeview Drive):** This facility houses the primary operations of the County's Social Services Department, including Child Support, as well as the Health Department and Facilities and Capital Management Department. The 2023 depreciation expense totaled \$211,837.37.

Additionally, the County issued debt to fund various facility improvements. The interest expense on this debt is allowable and has been included here for allocation with the appropriate facility.

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Total	Courthouse Complex	Health & Social Services Bldg.	West Building
<b>Cost Adjustments:</b>				
Building Depreciation Expense	\$ 1,716,824.65	\$ 1,354,648.19	\$ 67,519.28	\$ 26,408.66
Interest Expense	415,769.42	119,290.95	9,448.52	-
<b>Total Cost Adjustments</b>	<b>\$ 2,132,594.07</b>	<b>\$ 1,473,939.14</b>	<b>\$ 76,967.80</b>	<b>\$ 26,408.66</b>
<b>Incoming Costs</b>				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 2,132,594.07</b>	<b>\$ 1,473,939.14</b>	<b>\$ 76,967.80</b>	<b>\$ 26,408.66</b>
<b>2nd Allocation</b>				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	556.90	384.90	20.10	6.90
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>556.90</b>	<b>384.90</b>	<b>20.10</b>	<b>6.90</b>
<b>Total 2nd Tier Allocation</b>	<b>\$ 556.90</b>	<b>\$ 384.90</b>	<b>\$ 20.10</b>	<b>\$ 6.90</b>
Unallocated	-	-	-	-
Total Incoming Costs	556.90	384.90	20.10	6.90
<b>Total Allocated Cost</b>	<b>\$ 2,133,150.97</b>	<b>\$ 1,474,324.04</b>	<b>\$ 76,987.90</b>	<b>\$ 26,415.56</b>

DEPARTMENT 1  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Lakeview	
	Professional Plaza (1200 Lakeview Dr.)	Lakeview Center (1000 Lakeview Dr.)
<b>Cost Adjustments:</b>		
Building Depreciation Expense	\$ 56,411.15	\$ 211,837.37
Interest Expense	-	287,029.95
<b>Total Cost Adjustments</b>	<b>\$ 56,411.15</b>	<b>\$ 498,867.32</b>
<b>Incoming Costs</b>		
Total 1st Allocation	-	-
Unallocated		
<b>Total 1st Tier Allocation</b>	<b>\$ 56,411.15</b>	<b>\$ 498,867.32</b>
<b>2nd Allocation</b>		
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	14.73	130.27
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
<b>Total 2nd Allocation</b>	<b>14.73</b>	<b>130.27</b>
<b>Total 2nd Tier Allocation</b>	<b>\$ 14.73</b>	<b>\$ 130.27</b>
Unallocated	-	-
<b>Total Incoming Costs</b>	<b>14.73</b>	<b>130.27</b>
<b>Total Allocated Cost</b>	<b>\$ 56,425.88</b>	<b>\$ 498,997.59</b>

**DEPARTMENT 1  
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ 1,473,939.14
Total 2nd Tier Allocation	384.90
<b>Total Allocated Cost</b>	<b>\$ 1,474,324.04</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	3,269	1.64%	24,120.24	-	24,120.24	6.30	24,126.54
Corporation Counsel	3,016	1.51%	22,253.48	-	22,253.48	5.81	22,259.30
County Administrator	1,176	0.59%	8,677.09	-	8,677.09	2.27	8,679.35
Finance Department	1,728	0.87%	12,750.01	-	12,750.01	3.33	12,753.34
Property & Liability Insurance	378	0.19%	2,789.06	-	2,789.06	0.73	2,789.79
Facilities & Capital Management	2,077	1.04%	15,325.09	-	15,325.09	4.00	15,329.10
County Treasurer	1,014	0.51%	7,481.77	-	7,481.77	1.95	7,483.73
Central Services-Communications	2,045	1.02%	15,088.98	-	15,088.98	3.94	15,092.92
Clerk of Courts	9,529	4.77%	70,309.50	-	70,309.50	18.36	70,327.86
County Clerk	2,400	1.20%	17,708.34	-	17,708.34	4.62	17,712.97
Judicial	18,230	9.13%	134,509.62	-	134,509.62	35.13	134,544.74
District Attorney	6,533	3.27%	48,203.58	-	48,203.58	12.59	48,216.17
Sheriff	14,284	7.15%	105,394.15	-	105,394.15	27.52	105,421.67
Corrections	109,320	54.73%	806,615.01	-	806,615.01	210.64	806,825.64
Emergency Government	469	0.23%	3,460.51	-	3,460.51	0.90	3,461.41
Justice Alternatives Programs	425	0.21%	3,135.85	-	3,135.85	0.82	3,136.67
Register of Deeds	4,376	2.19%	32,288.21	-	32,288.21	8.43	32,296.64
Other Departments / Programs	19,493	9.76%	143,828.63	-	143,828.63	37.56	143,866.19
<b>Total</b>	<b>199,762</b>	<b>100.00%</b>	<b>\$ 1,473,939.14</b>	<b>\$ -</b>	<b>\$ 1,473,939.14</b>	<b>\$ 384.90</b>	<b>\$ 1,474,324.04</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

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

DEPARTMENT 1  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 76,967.80  
Total 2nd Tier Allocation 20.10  
**Total Allocated Cost \$ 76,987.90**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	947	3.48%	2,676.64	-	2,676.64	0.70	2,677.34
Soc Svcs- Administration	10,767	39.56%	30,448.33	-	30,448.33	7.95	30,456.29
Other Departments / Programs	15,504	56.96%	43,842.83	-	43,842.83	11.45	43,854.28
<b>Total</b>	<b>27,217</b>	<b>100.00%</b>	<b>\$ 76,967.80</b>	<b>\$ -</b>	<b>\$ 76,967.80</b>	<b>\$ 20.10</b>	<b>\$ 76,987.90</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

**Allocation Source:** Square Footage Measurements Provided by Facilities Management, Finance, and Social Services Departments

**DEPARTMENT 1  
FISCAL 2023**

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

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

Total 1st Tier Allocation           \$ 26,408.66  
Total 2nd Tier Allocation           6.90  
**Total Allocated Cost           \$ 26,415.56**

<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>
Other Departments / Programs	1,804	100.00%	26,408.66	-	26,408.66	6.90	26,415.56
<b>Total</b>	<b>1,804</b>	<b>100.00%</b>	<b>\$ 26,408.66</b>	<b>\$ -</b>	<b>\$ 26,408.66</b>	<b>\$ 6.90</b>	<b>\$ 26,415.56</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

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

DEPARTMENT 1  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation  
Function: Lakeview Professional Plaza (1200 Lakeview Dr.)

Total 1st Tier Allocation	\$ 56,411.15
Total 2nd Tier Allocation	14.73
<b>Total Allocated Cost</b>	<b>\$ 56,425.88</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Special Education	7,986	18.10%	10,210.78	-	10,210.78	2.67	10,213.44
NCHCC	7,409	16.79%	9,473.03	-	9,473.03	2.47	9,475.51
Other Departments / Programs	28,725	65.11%	36,727.34	-	36,727.34	9.59	36,736.93
<b>Total</b>	<b>44,120</b>	<b>100.00%</b>	<b>\$ 56,411.15</b>	<b>\$ -</b>	<b>\$ 56,411.15</b>	<b>\$ 14.73</b>	<b>\$ 56,425.88</b>

**Allocation Basis:** Usable square footage by Benefiting Department

**Allocation Source:** Square footage measurements provided by Facilities Management

**DEPARTMENT 1  
FISCAL 2023**

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

**Department:** Building Depreciation  
**Function:** Lakeview Center (1000 Lakeview Dr.)

Total 1st Tier Allocation           \$ 498,867.32  
Total 2nd Tier Allocation           130.27  
**Total Allocated Cost               \$ 498,997.59**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Facilities & Capital Management	7,500.00	12.44%	62,083.18	-	62,083.18	16.21	62,099.39
Child Support	1,205.50	2.00%	9,978.84	-	9,978.84	2.61	9,981.44
Soc Svcs- Administration	8,828.00	14.65%	73,076.04	-	73,076.04	19.08	73,095.12
Health Department	16,200.00	26.88%	134,099.67	-	134,099.67	35.02	134,134.69
NCHCC	3,550.00	5.89%	29,386.04	-	29,386.04	7.67	29,393.71
Other Departments / Programs	22,982.50	38.14%	190,243.56	-	190,243.56	49.68	190,293.24
<b>Total</b>	<b>60,266.00</b>	<b>100.00%</b>	<b>\$ 498,867.32</b>	<b>\$ -</b>	<b>\$ 498,867.32</b>	<b>\$ 130.27</b>	<b>\$ 498,997.59</b>

**Allocation Basis:** Usable square footage by Benefiting Department

**Allocation Source:** Square footage measurements provided by Facilities Management

**DEPARTMENT 1  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Building Depreciation**

<b>Grantee Department</b>	<b>Total</b>	<b>Courthouse Complex</b>	<b>Health &amp; Social Services Bldg.</b>
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	<b>24,126.54</b>	24,126.54	-
Corporation Counsel	<b>22,259.30</b>	22,259.30	-
County Administrator	<b>8,679.35</b>	8,679.35	-
Finance Department	<b>12,753.34</b>	12,753.34	-
Property & Liability Insurance	<b>2,789.79</b>	2,789.79	-
Facilities & Capital Management	<b>77,428.49</b>	15,329.10	-
County Treasurer	<b>7,483.73</b>	7,483.73	-
Central Services-Communications	<b>15,092.92</b>	15,092.92	-
Clerk of Courts	<b>70,327.86</b>	70,327.86	-
Child Support	<b>12,658.78</b>	-	2,677.34
Soc Svcs- Administration	<b>103,551.41</b>	-	30,456.29
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	<b>10,213.44</b>	-	-
Health Department	<b>134,134.69</b>	-	-
NCHCC	<b>38,869.22</b>	-	-
ADRC	-	-	-
Juvenile Detention/Shelter Home	-	-	-
County Clerk	<b>17,712.97</b>	17,712.97	-
Judicial	<b>134,544.74</b>	134,544.74	-
District Attorney	<b>48,216.17</b>	48,216.17	-
Sheriff	<b>105,421.67</b>	105,421.67	-
Corrections	<b>806,825.64</b>	806,825.64	-
Emergency Government	<b>3,461.41</b>	3,461.41	-
Justice Alternatives Programs	<b>3,136.67</b>	3,136.67	-
Conservation, Planning & Zoning	-	-	-
Parks, Recreation & Forestry	-	-	-
Solid Waste	-	-	-

DEPARTMENT 1  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	<u>Total</u>	<u>Courthouse Complex</u>	<u>Health &amp; Social Services Bldg.</u>
Highway	-	-	-
Central Wisconsin Airport	-	-	-
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	-	-	-
Veterans	-	-	-
Register of Deeds	<b>32,296.64</b>	32,296.64	-
Other Departments / Programs	<b>441,166.20</b>	143,866.19	43,854.28
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b><u>\$ 2,133,150.97</u></b>	<b><u>\$ 1,474,324.04</u></b>	<b><u>\$ 76,987.90</u></b>

DEPARTMENT 1  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Lakeview		
	West Building	Professional Plaza (1200 Lakeview Dr.)	Lakeview Center (1000 Lakeview Dr.)
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	-	-	-
Corporation Counsel	-	-	-
County Administrator	-	-	-
Finance Department	-	-	-
Property & Liability Insurance	-	-	-
Facilities & Capital Management	-	-	62,099.39
County Treasurer	-	-	-
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Child Support	-	-	9,981.44
Soc Svcs- Administration	-	-	73,095.12
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	10,213.44	-
Health Department	-	-	134,134.69
NCHCC	-	9,475.51	29,393.71
ADRC	-	-	-
Juvenile Detention/Shelter Home	-	-	-
County Clerk	-	-	-
Judicial	-	-	-
District Attorney	-	-	-
Sheriff	-	-	-
Corrections	-	-	-
Emergency Government	-	-	-
Justice Alternatives Programs	-	-	-
Conservation, Planning & Zoning	-	-	-
Parks, Recreation & Forestry	-	-	-
Solid Waste	-	-	-

DEPARTMENT 1  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	West Building	Lakeview	Lakeview Center
		Professional Plaza (1200 Lakeview Dr.)	(1000 Lakeview Dr.)
Highway	-	-	-
Central Wisconsin Airport	-	-	-
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	-	-	-
Veterans	-	-	-
Register of Deeds	-	-	-
Other Departments / Programs	26,415.56	36,736.93	190,293.24
<b>Total</b>	<b>\$ 26,415.56</b>	<b>\$ 56,425.88</b>	<b>\$ 498,997.59</b>

**DEPARTMENT 2  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**EQUIPMENT DEPRECIATION**

**NATURE AND EXTENT OF SERVICES**

Marathon County records fixed asset depreciation in accordance with Generally Accepted Accounting Principles and Practices and reports depreciation compliant with GASB in its Fixed Asset Account Group. A total of \$535,010.16 was recorded as depreciation for the central services departments during 2023. This amount is allocated to the benefiting department based on the 2023 depreciation expense.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
<b>Cost Adjustments:</b>		
Equipment Depreciation Expense	\$ 535,010.16	\$ 535,010.16
<b>Total Cost Adjustments</b>	<b>\$ 535,010.16</b>	<b>\$ 535,010.16</b>
<b>Incoming Costs</b>		
<b>1st Allocation</b>		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 535,010.16</b>	<b>\$ 535,010.16</b>
<b>2nd Allocation</b>		
Equipment Depreciation	-	-
Special Accounting	123.75	123.75
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Building Depreciation	-	-
Total 2nd Allocation	123.75	123.75
<b>Total 2nd Tier Allocation</b>	<b>\$ 123.75</b>	<b>\$ 123.75</b>
Unallocated	-	-
Total Incoming Costs	-	-
<b>Total Allocated Cost</b>	<b>\$ 535,133.91</b>	<b>\$ 535,133.91</b>

DEPARTMENT 2  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation  
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 535,010.16  
Total 2nd Tier Allocation 123.75  
**Total Allocated Cost \$ 535,133.91**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Finance Department	492,694.39	92.09%	492,694.39	-	492,694.39	113.97	492,808.36
Facilities & Capital Management	42,315.77	7.91%	42,315.77	-	42,315.77	9.79	42,325.56
<b>Total</b>	<b>535,010.16</b>	<b>100.00%</b>	<b>\$ 535,010.16</b>	<b>\$ -</b>	<b>\$ 535,010.16</b>	<b>\$ 123.75</b>	<b>\$ 535,133.91</b>

**Allocation Basis:** 2023 Depreciation Expense by Central Service Department

**Allocation Source:** Fixed Asset Management System and Depreciation Records effective 12/31/2023 - Finance Department

DEPARTMENT 2  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	Total	Equipment Depreciation
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	<b>492,808.36</b>	492,808.36
Property & Liability Insurance	-	-
Facilities & Capital Management	<b>42,325.56</b>	42,325.56
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	-	-
Juvenile Detention/Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	-	-
Justice Alternatives Programs	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-
Solid Waste	-	-
Highway	-	-
Central Wisconsin Airport	-	-

DEPARTMENT 2  
 FISCAL 2023

MARATHON COUNTY, WISCONSIN  
 EQUIPMENT DEPRECIATION  
 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	<u>Total</u>	<u>Equipment Depreciation</u>
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
	<hr/>	<hr/>
<b>Total</b>	<b>\$ 535,133.91</b>	<b>\$ 535,133.91</b>
	<hr/> <hr/>	<hr/> <hr/>

**DEPARTMENT 3  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**SPECIAL ACCOUNTING**

**NATURE AND EXTENT OF SERVICES**

Marathon County contracts with an independent audit and consulting firm to perform an annual audit of the County's financial records. Audit fees are direct billed to several departments. Costs of the general audit have been allocated to departments not direct billed based on the number of accounts payable and cash receipts processed during 2023.

Amounts billed to departments for audit services have been added back for indirect cost purposes. The direct billed amounts during 2023 are used as the allocation basis. Amounts previously direct billed have been appropriately offset against allocated costs.

The County also retains a consulting firm to prepare an indirect cost allocation plan. The plan is necessary to recover the cost of administrative services provided to Federal programs by the County. The fee for this service is allocated based on the number of weighted functions analyzed in each department as indicated in the FY2022 plan that was prepared during 2023.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
DEPARTMENTAL COSTS BY FUNCTION

Department: Special Accounting

Functions:	Total	General & Administrative	General Audit
<b>Cost Adjustments:</b>			
Independent Audit (From Finance)	\$ 144,309.00	\$ -	\$ 78,582.54
Indirect Cost Allocation Plan (From Finance)	8,075.00	-	-
<b>Total Cost Adjustments</b>	<b>\$ 152,384.00</b>	<b>\$ -</b>	<b>\$ 78,582.54</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
<b>1st Allocation</b>			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
<b>Total 1st Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 152,384.00</b>	<b>\$ -</b>	<b>\$ 78,582.54</b>
<b>2nd Allocation</b>			
Special Accounting	464.08	-	239.32
Information Technology	-	-	-
Employee Resources	-	-	-
Corporation Counsel	-	-	-
County Administrator	9,432.73	-	4,864.34
Finance Department	-	-	-
Property & Liability Insurance	-	-	-
Facilities & Capital Management	-	-	-
County Treasurer	-	-	-
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
<b>Total 2nd Allocation</b>	<b>9,896.81</b>	<b>-</b>	<b>5,103.66</b>

DEPARTMENT 3  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
DEPARTMENTAL COSTS BY FUNCTION

Department: Special Accounting

Functions:	Total	General &	
		Administrative	General Audit
Total 2nd Tier Allocation	\$ 9,896.81	\$ -	\$ 5,103.66
Unallocated	-	-	-
Total Incoming Costs	9,896.81	-	5,103.66
<b>Total Allocated Cost</b>	<b>\$ 162,280.81</b>	<b>\$ -</b>	<b>\$ 83,686.20</b>

DEPARTMENT 3  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
DEPARTMENTAL COSTS BY FUNCTION

Department: Special Accounting

Functions:	Department Specific Audit	Cost Allocation Plan
<b>Cost Adjustments:</b>		
Independent Audit (From Finance)	\$ 65,726.46	\$ -
Indirect Cost Allocation Plan (From Finance)	-	8,075.00
<b>Total Cost Adjustments</b>	<b>\$ 65,726.46</b>	<b>\$ 8,075.00</b>
General & Administrative Allocation	-	-
Disallowed / Capitalized	-	-
<b>Incoming Costs</b>		
<b>1st Allocation</b>		
Building Depreciation	-	-
Equipment Depreciation	-	-
<b>Total 1st Allocation</b>	<b>-</b>	<b>-</b>
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 65,726.46</b>	<b>\$ 8,075.00</b>
<b>2nd Allocation</b>		
Special Accounting	200.17	24.59
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	4,068.54	499.85
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Building Depreciation	-	-
Equipment Depreciation	-	-
<b>Total 2nd Allocation</b>	<b>4,268.71</b>	<b>524.44</b>

DEPARTMENT 3  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
DEPARTMENTAL COSTS BY FUNCTION

Department: Special Accounting

Functions:	Department Specific Audit	Cost Allocation Plan
<b>Total 2nd Tier Allocation</b>	<b>\$ 4,268.71</b>	<b>\$ 524.44</b>
Unallocated	-	-
Total Incoming Costs	4,268.71	524.44
<b>Total Allocated Cost</b>	<b>\$ 69,995.17</b>	<b>\$ 8,599.44</b>

**DEPARTMENT 3  
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ 78,582.54
Total 2nd Tier Allocation	<u>5,103.66</u>
<b>Total Allocated Cost</b>	<b>\$ 83,686.20</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	42	0.08%	59.69	-	59.69	3.88	63.56
Employee Resources	654	1.18%	929.43	-	929.43	60.36	989.80
Corporation Counsel	284	0.51%	403.61	-	403.61	26.21	429.82
County Administrator	271	0.49%	385.13	-	385.13	25.01	410.14
Finance Department	1,365	2.47%	1,939.87	-	1,939.87	125.99	2,065.86
Property & Liability Insurance	366	0.66%	920.14	-	920.14	33.78	953.92
Facilities & Capital Management	3,797	6.87%	5,396.11	-	5,396.11	350.46	5,746.57
County Treasurer	5,686	10.28%	8,080.66	-	8,080.66	524.81	8,605.48
Central Services-Communications	77	0.14%	109.43	-	109.43	7.11	116.54
Clerk of Courts	4,637	8.39%	6,589.88	-	6,589.88	427.99	7,017.87
Child Support	1,295	2.34%	1,840.39	-	1,840.39	119.53	1,959.92
Health Department	4,744	8.58%	6,741.94	-	6,741.94	437.87	7,179.81
Juvenile Detention/Shelter Home	172	0.31%	244.44	-	244.44	15.88	260.31
County Clerk	2,483	4.49%	3,528.72	-	3,528.72	229.18	3,757.90
District Attorney	1,598	2.89%	2,271.00	-	2,271.00	147.49	2,418.49
Sheriff	7,187	13.00%	10,213.81	-	10,213.81	663.35	10,877.16
Corrections	2,630	4.76%	3,737.63	-	3,737.63	242.75	3,980.37
Emergency Government	272	0.49%	386.55	-	386.55	25.11	411.66
Justice Alternatives Programs	315	0.57%	447.66	-	447.66	29.07	476.74
Conservation, Planning & Zoning	2,929	5.30%	4,162.55	-	4,162.55	270.34	4,432.89
Parks, Recreation & Forestry	11,978	21.66%	17,022.55	-	17,022.55	1,105.56	18,128.10
UW Extension	470	0.85%	667.94	-	667.94	43.38	711.32
Veterans	188	0.34%	267.18	-	267.18	17.35	284.53
Register of Deeds	459	0.83%	652.31	-	652.31	42.37	694.67
Other Departments / Programs	1,396	2.52%	1,983.93	-	1,983.93	128.85	2,112.78
<b>Total</b>	<b>55,295</b>	<b>100.00%</b>	<b>\$ 78,582.54</b>	<b>\$ -</b>	<b>\$ 78,582.54</b>	<b>\$ 5,103.66</b>	<b>\$ 83,686.20</b>

**Allocation Basis:** Payroll, Accounts Payable and Cash Receipts Transactions Processed by Departments Not Direct Billed for Audit Services During 2023

**Allocation Source:** Finance Department Records and Reports



**DEPARTMENT 3  
FISCAL 2023**

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

**Department:** Special Accounting  
**Function:** Department Specific Audit

Total 1st Tier Allocation	\$ 65,726.46
Total 2nd Tier Allocation	<u>4,268.71</u>
<b>Total Allocated Cost</b>	<b>\$ 69,995.17</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Soc Svcs- Administration	13,464.86	20.49%	13,464.86	(13,464.86)	-	874.50	874.50
ADRC	9,111.24	13.86%	9,111.24	(9,111.24)	-	591.74	591.74
Solid Waste	3,802.70	5.79%	3,802.70	(3,802.70)	-	246.97	246.97
Highway	23,838.56	36.27%	23,838.56	(23,838.56)	-	1,548.23	1,548.23
Central Wisconsin Airport	13,173.68	20.04%	13,173.68	(13,173.68)	-	855.59	855.59
Library	2,335.42	3.55%	2,335.42	(2,335.42)	-	151.68	151.68
<b>Total</b>	<b>65,726.46</b>	<b>100.00%</b>	<b>\$ 65,726.46</b>	<b>\$ (65,726.46)</b>	<b>\$ -</b>	<b>\$ 4,268.71</b>	<b>\$ 4,268.71</b>

**Allocation Basis:** Direct Allocation to Benefiting Departments based on 2022 Audit Costs Billed in 2023

**Allocation Source:** Finance Department Records and Reports

**DEPARTMENT 3  
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ 8,075.00
Total 2nd Tier Allocation	<u>524.44</u>
<b>Total Allocated Cost</b>	<b>\$ 8,599.44</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Building Depreciation	4.50	6.90%	556.90	-	556.90	-	556.90
Equipment Depreciation	1.00	1.53%	123.75	-	123.75	-	123.75
Special Accounting	3.75	5.75%	464.08	-	464.08	-	464.08
Information Technology	1.00	1.53%	123.75	-	123.75	9.37	133.12
Employee Resources	3.00	4.60%	371.26	-	371.26	28.10	399.36
Corporation Counsel	7.00	10.73%	866.28	-	866.28	65.56	931.84
County Administrator	3.00	4.60%	371.26	-	371.26	28.10	399.36
Finance Department	6.00	9.20%	742.53	-	742.53	56.19	798.72
Property & Liability Insurance	1.00	1.53%	123.75	-	123.75	9.37	133.12
Facilities & Capital Management	22.75	34.87%	2,815.42	-	2,815.42	213.06	3,028.48
County Treasurer	3.75	5.75%	464.08	-	464.08	35.12	499.20
Central Services-Communications	6.00	9.20%	742.53	-	742.53	56.19	798.72
Clerk of Courts	2.50	3.83%	309.39	-	309.39	23.41	332.80
<b>Total</b>	<b>65.25</b>	<b>100.00%</b>	<b>\$ 8,075.00</b>	<b>\$ -</b>	<b>\$ 8,075.00</b>	<b>\$ 524.44</b>	<b>\$ 8,599.44</b>

**Allocation Basis:** Number of Weighted Departmental Functions Analyzed in 2022 Cost Plan

**Allocation Source:** FY2022 Indirect Cost Allocation Plan Prepared During 2023

**DEPARTMENT 3  
FISCAL 2023**

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

**Department: Special Accounting**

<b>Grantee Department</b>	<b>Total</b>	<b>General Audit</b>	<b>Department Specific Audit</b>
Building Depreciation	\$ 556.90	\$ -	\$ -
Equipment Depreciation	123.75	-	-
Special Accounting	464.08	-	-
Information Technology	196.68	63.56	-
Employee Resources	1,389.16	989.80	-
Corporation Counsel	1,361.66	429.82	-
County Administrator	809.50	410.14	-
Finance Department	2,864.58	2,065.86	-
Property & Liability Insurance	687.04	553.92	-
Facilities & Capital Management	8,775.05	5,746.57	-
County Treasurer	9,104.67	8,605.48	-
Central Services-Communications	915.25	116.54	-
Clerk of Courts	7,350.67	7,017.87	-
Child Support	1,959.92	1,959.92	-
Soc Svcs- Administration	874.50	-	874.50
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	-	-
Health Department	7,179.81	7,179.81	-
NCHCC	-	-	-
ADRC	591.74	-	591.74
Juvenile Detention/Shelter Home	260.31	260.31	-
County Clerk	3,757.90	3,757.90	-
Judicial	-	-	-
District Attorney	2,418.49	2,418.49	-
Sheriff	10,877.16	10,877.16	-
Corrections	3,980.37	3,980.37	-
Emergency Government	411.66	411.66	-
Justice Alternatives Programs	476.74	476.74	-
Conservation, Planning & Zoning	4,432.89	4,432.89	-
Parks, Recreation & Forestry	18,128.10	18,128.10	-
Solid Waste	246.97	-	246.97
Highway	1,548.23	-	1,548.23
Central Wisconsin Airport	855.59	-	855.59

DEPARTMENT 3  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Special Accounting

Grantee Department	Total	General Audit	Department Specific Audit
UW Extension	711.32	711.32	-
UW Dormitory	-	-	-
Library	151.68	-	151.68
Veterans	284.53	284.53	-
Register of Deeds	694.67	694.67	-
Other Departments / Programs	2,112.78	2,112.78	-
<b>Total</b>	<b>\$ 96,554.35</b>	<b>\$ 83,686.20</b>	<b>\$ 4,268.71</b>

DEPARTMENT 3  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Special Accounting

Grantee Department	Cost Allocation Plan
Building Depreciation	\$ 556.90
Equipment Depreciation	123.75
Special Accounting	464.08
Information Technology	133.12
Employee Resources	399.36
Corporation Counsel	931.84
County Administrator	399.36
Finance Department	798.72
Property & Liability Insurance	133.12
Facilities & Capital Management	3,028.48
County Treasurer	499.20
Central Services-Communications	798.72
Clerk of Courts	332.80
Child Support	-
Soc Svcs- Administration	-
Soc Svcs- Income Maint	-
Soc Svcs- Programs	-
Special Education	-
Health Department	-
NCHCC	-
ADRC	-
Juvenile Detention/Shelter Home	-
County Clerk	-
Judicial	-
District Attorney	-
Sheriff	-
Corrections	-
Emergency Government	-
Justice Alternatives Programs	-
Conservation, Planning & Zoning	-
Parks, Recreation & Forestry	-
Solid Waste	-
Highway	-
Central Wisconsin Airport	-

DEPARTMENT 3  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
SPECIAL ACCOUNTING  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Special Accounting

<b>Grantee Department</b>	<b>Cost Allocation Plan</b>
UW Extension	-
UW Dormitory	-
Library	-
Veterans	-
Register of Deeds	-
Other Departments / Programs	-
<b>Total</b>	<b>\$ 8,599.44</b>

**DEPARTMENT 4  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**INFORMATION TECHNOLOGY**

**NATURE AND EXTENT OF SERVICES**

Marathon County and the City of Wausau are provided with Data Processing services through the operations of the City-County Data Center Commission. During 2023 Marathon County was assessed \$2,565,195.92 for its share of services and support.

Costs are allocated based on the number of hours of support by benefiting department during 2023 as identified on the Work Distribution report provided by the City-County Data Center Commission, excluding the North Central Health Care Center which is directly billed for these services.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General &	
		Administrative	IT Services
<b>Expenditures:</b>			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Technology Services	2,345,876.56	-	2,345,876.56
Software - IT	66.67	-	66.67
Support for Other Agencies	219,252.69	-	219,252.69
<b>Total Expenditures</b>	<b>\$ 2,565,195.92</b>	<b>\$ -</b>	<b>\$ 2,565,195.92</b>
<b>Cost Adjustments:</b>			
Interest Expense (2019A GO Note)	3,572.11	-	3,572.11
<b>Total Cost Adjustments</b>	<b>\$ 3,572.11</b>	<b>\$ -</b>	<b>\$ 3,572.11</b>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
<b>1st Allocation</b>			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	183.44	-	183.44
<b>Total 1st Allocation</b>	<b>183.44</b>	<b>-</b>	<b>183.44</b>
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 2,568,951.47</b>	<b>\$ -</b>	<b>\$ 2,568,951.47</b>
<b>2nd Allocation</b>			
Information Technology	-	-	-
Employee Resources	-	-	-

DEPARTMENT 4  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General &	
		Administrative	IT Services
Corporation Counsel	6,779.64	-	6,779.64
County Administrator	60,705.28	-	60,705.28
Finance Department	358.51	-	358.51
Property & Liability Insurance	(1,843.77)	-	(1,843.77)
Facilities & Capital Management	29,843.56	-	29,843.56
County Treasurer	36.34	-	36.34
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	13.24	-	13.24
<b>Total 2nd Allocation</b>	<b>95,892.79</b>	<b>-</b>	<b>95,892.79</b>
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 95,892.79</b>	<b>\$ -</b>	<b>\$ 95,892.79</b>
Total Incoming Costs	96,076.24	-	96,076.24
<b>Total Allocated Cost</b>	<b>\$ 2,664,844.27</b>	<b>\$ -</b>	<b>\$ 2,664,844.27</b>

**DEPARTMENT 4  
FISCAL 2023**

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

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

Total 1st Tier Allocation           \$ 2,568,951.47  
Total 2nd Tier Allocation            95,892.79  

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Total Allocated Cost                 \$ 2,664,844.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	284.00	4.48%	115,148.71	-	115,148.71	4,298.22	119,446.93
Corporation Counsel	64.00	1.01%	25,949.00	-	25,949.00	968.61	26,917.62
County Administrator	579.00	9.14%	234,757.40	-	234,757.40	8,762.93	243,520.33
Finance Department	132.00	2.08%	53,519.82	-	53,519.82	1,997.77	55,517.59
Facilities & Capital Management	86.00	1.36%	34,868.98	-	34,868.98	1,301.58	36,170.55
County Treasurer	82.00	1.29%	33,247.16	-	33,247.16	1,241.04	34,488.20
Soc Svcs- Administration	1,326.00	20.93%	537,630.94	-	537,630.94	20,068.47	557,699.42
Health Department	672.00	10.61%	272,464.55	-	272,464.55	10,170.45	282,635.00
County Clerk	73.00	1.15%	29,598.08	-	29,598.08	1,104.83	30,702.91
Judicial	323.00	5.10%	130,961.38	-	130,961.38	4,888.47	135,849.86
District Attorney	143.00	2.26%	57,979.81	-	57,979.81	2,164.25	60,144.05
Sheriff	1,033.00	16.30%	418,833.16	-	418,833.16	15,634.04	434,467.19
Emergency Government	41.00	0.65%	16,623.58	-	16,623.58	620.52	17,244.10
Justice Alternatives Programs	98.00	1.55%	39,734.41	-	39,734.41	1,483.19	41,217.60
Conservation, Planning & Zoning	382.00	6.03%	154,883.12	-	154,883.12	5,781.42	160,664.54
Parks, Recreation & Forestry	222.00	3.50%	90,010.61	-	90,010.61	3,359.88	93,370.49
Solid Waste	30.00	0.47%	12,163.60	-	12,163.60	454.04	12,617.63
Highway	234.00	3.69%	94,876.05	-	94,876.05	3,541.50	98,417.54
Central Wisconsin Airport	6.00	0.09%	2,432.72	-	2,432.72	90.81	2,523.53
UW Extension	46.00	0.73%	18,650.85	-	18,650.85	696.19	19,347.04
Library	126.00	1.99%	51,087.10	-	51,087.10	1,906.96	52,994.06
Veterans	21.00	0.33%	8,514.52	-	8,514.52	317.83	8,832.34
Register of Deeds	56.00	0.88%	22,705.38	-	22,705.38	847.54	23,552.92
Other Departments / Programs	277.00	4.37%	112,310.54	-	112,310.54	4,192.28	116,502.82
<b>Total</b>	<b>6,336.00</b>	<b>100.00%</b>	<b>\$ 2,568,951.47</b>	<b>\$ -</b>	<b>\$ 2,568,951.47</b>	<b>\$ 95,892.79</b>	<b>\$ 2,664,844.27</b>

**Allocation Basis:** Distribution of Work Hours Support by Benefiting Department During 2023

**Allocation Source:** City-County Data Center Records



DEPARTMENT 4  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	IT Services
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	<b>119,446.93</b>	119,446.93
Corporation Counsel	<b>26,917.62</b>	26,917.62
County Administrator	<b>243,520.33</b>	243,520.33
Finance Department	<b>55,517.59</b>	55,517.59
Property & Liability Insurance	-	-
Facilities & Capital Management	<b>36,170.55</b>	36,170.55
County Treasurer	<b>34,488.20</b>	34,488.20
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	<b>557,699.42</b>	557,699.42
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	<b>282,635.00</b>	282,635.00
NCHCC	-	-
ADRC	-	-
Juvenile Detention/Shelter Home	-	-
County Clerk	<b>30,702.91</b>	30,702.91
Judicial	<b>135,849.86</b>	135,849.86
District Attorney	<b>60,144.05</b>	60,144.05
Sheriff	<b>434,467.19</b>	434,467.19
Corrections	-	-
Emergency Government	<b>17,244.10</b>	17,244.10
Justice Alternatives Programs	<b>41,217.60</b>	41,217.60
Conservation, Planning & Zoning	<b>160,664.54</b>	160,664.54
Parks, Recreation & Forestry	<b>93,370.49</b>	93,370.49
Solid Waste	<b>12,617.63</b>	12,617.63
Highway	<b>98,417.54</b>	98,417.54
Central Wisconsin Airport	<b>2,523.53</b>	2,523.53
UW Extension	<b>19,347.04</b>	19,347.04

DEPARTMENT 4  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	<u>Total</u>	<u>IT Services</u>
UW Dormitory	-	-
Library	<b>52,994.06</b>	52,994.06
Veterans	<b>8,832.34</b>	8,832.34
Register of Deeds	<b>23,552.92</b>	23,552.92
Other Departments / Programs	<b>116,502.82</b>	116,502.82
	<hr/>	<hr/>
<b>Total</b>	<b><u>\$ 2,664,844.27</u></b>	<b><u>\$ 2,664,844.27</u></b>

**DEPARTMENT 5  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**EMPLOYEE RESOURCES**

**NATURE AND EXTENT OF SERVICES**

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

The Employee Resources Department also provides direct services and support to departments. These costs have been analyzed and are allocated directly to the benefiting department based on 2023 activity. Amounts previously direct billed have been appropriately offset against allocated costs.

All other general Employee Resources costs have been analyzed and are allocated to benefiting departments based on the number of employees by department. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 5  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN  
EMPLOYEE RESOURCES  
DEPARTMENTAL COSTS BY FUNCTION**

**Department: Employee Resources**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Personnel Administration</b>	<b>Department Specific</b>
<b>Expenditures:</b>				
Salaries & Wages	\$ 425,087.05	\$ -	\$ 425,087.05	\$ -
Fringe Benefits	135,349.10	-	135,349.10	-
Medical / Dental Fees	7,200.49	-	(2,331.42)	9,531.91
Legal Services	125.00	-	-	125.00
Technology Services	6,205.11	6,205.11	-	-
Other Professional Services	72,485.47	-	61,600.67	10,884.80
IT - Equipment and Hardware	156.00	156.00	-	-
Machinery/Equipment Maint Services	7,665.00	7,665.00	-	-
Copier Charges	1,649.90	1,649.90	-	-
Training Supplies	100.00	100.00	-	-
Office Supplies	1,364.78	1,364.78	-	-
Subscriptions	210.00	210.00	-	-
Membership Dues	513.00	513.00	-	-
Registration Fees/Tuition	9,617.60	9,617.60	-	-
Advertising	824.00	-	824.00	-
Personal Auto Mileage	686.44	686.44	-	-
Commercial Travel	64.00	64.00	-	-
Meals	50.00	50.00	-	-
Lodging	273.33	273.33	-	-
Meeting Expenses	164.57	164.57	-	-
Other Supplies	211.00	-	211.00	-
Prizes/Awards	5,655.03	-	5,655.03	-
<b>Total Expenditures</b>	<b>\$ 675,656.87</b>	<b>\$ 28,719.73</b>	<b>\$ 626,395.43</b>	<b>\$ 20,541.71</b>
<b>Cost Adjustments:</b>				
Sale of Maps, Poll Lists, Copies	(650.22)	-	(650.22)	-
Retiree and Cobra Premiums	(27.60)	-	(27.60)	-
Parking Fees	(54.00)	-	(54.00)	-
Employee Share of Insurance	(191.20)	-	(191.20)	-
<b>Total Cost Adjustments</b>	<b>\$ (923.02)</b>	<b>\$ -</b>	<b>\$ (923.02)</b>	<b>\$ -</b>
General & Administrative Allocation	-	(28,719.73)	28,719.73	-

**DEPARTMENT 5  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN  
EMPLOYEE RESOURCES  
DEPARTMENTAL COSTS BY FUNCTION**

**Department: Employee Resources**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Personnel Administration</b>	<b>Department Specific</b>
Disallowed / Capitalized	-	-	-	-
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Depreciation	24,120.24	-	23,354.37	765.87
Equipment Depreciation	-	-	-	-
Special Accounting	1,300.70	-	1,259.40	41.30
Information Technology	115,148.71	-	111,492.48	3,656.23
<b>Total 1st Allocation</b>	<b>140,569.64</b>	<b>-</b>	<b>136,106.24</b>	<b>4,463.40</b>
<b>Total 1st Tier Allocation</b>	<b>\$ 815,303.49</b>	<b>\$ -</b>	<b>\$ 790,298.38</b>	<b>\$ 25,005.11</b>
<b>2nd Allocation</b>				
Building Depreciation	6.30	-	6.10	0.20
Equipment Depreciation	-	-	-	-
Special Accounting	88.46	-	85.65	2.81
Information Technology	4,298.22	-	4,161.75	136.48
Employee Resources	5,995.63	-	5,805.25	190.37
Corporation Counsel	12,559.37	-	12,160.59	398.79
County Administrator	67,906.65	-	65,750.46	2,156.19
Finance Department	8,755.72	-	8,477.71	278.01
Property & Liability Insurance	4,517.81	-	4,374.36	143.45
Facilities & Capital Management	44,082.38	-	42,682.67	1,399.71
County Treasurer	1,215.28	-	1,176.69	38.59
Central Services-Communications	6,062.53	-	5,870.03	192.50
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>155,488.35</b>	<b>-</b>	<b>150,551.25</b>	<b>4,937.11</b>
<b>Total 2nd Tier Allocation</b>	<b>\$ 155,488.35</b>	<b>\$ -</b>	<b>\$ 150,551.25</b>	<b>\$ 4,937.11</b>
<b>Total Incoming Costs</b>	<b>296,057.99</b>	<b>-</b>	<b>286,657.49</b>	<b>9,400.51</b>
<b>Total Allocated Cost</b>	<b>\$ 970,791.84</b>	<b>\$ -</b>	<b>\$ 940,849.63</b>	<b>\$ 29,942.22</b>

**DEPARTMENT 5  
FISCAL 2023**

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

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

Total 1st Tier Allocation \$ 790,298.38  
Total 2nd Tier Allocation 150,551.25  
  
**Total Allocated Cost \$ 940,849.63**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	8.00	0.76%	5,995.63	-	5,995.63	-	5,995.63
Corporation Counsel	9.00	0.85%	6,745.08	-	6,745.08	1,294.76	8,039.83
County Administrator	5.00	0.47%	3,747.27	-	3,747.27	719.31	4,466.57
Finance Department	12.00	1.14%	8,993.44	-	8,993.44	1,726.34	10,719.78
Property & Liability Insurance	1.00	0.09%	749.45	-	749.45	143.86	893.31
Facilities & Capital Management	36.00	3.41%	26,980.31	-	26,980.31	5,179.02	32,159.33
County Treasurer	5.00	0.47%	3,747.27	-	3,747.27	719.31	4,466.57
Central Services-Communications	1.00	0.09%	749.45	-	749.45	143.86	893.31
Clerk of Courts	44.00	4.17%	32,975.94	-	32,975.94	6,329.91	39,305.85
Child Support	24.00	2.28%	17,986.88	-	17,986.88	3,452.68	21,439.56
Soc Svcs- Administration	13.00	1.23%	9,742.89	-	9,742.89	1,870.20	11,613.09
Soc Svcs- Income Maint	37.00	3.51%	27,729.77	-	27,729.77	5,322.88	33,052.65
Soc Svcs- Programs	78.00	7.40%	58,457.35	-	58,457.35	11,221.21	69,678.56
Health Department	49.00	4.65%	36,723.21	-	36,723.21	7,049.22	43,772.43
ADRC	92.00	8.72%	68,949.69	-	68,949.69	13,235.27	82,184.97
Juvenile Detention/Shelter Home	2.00	0.19%	1,498.91	-	1,498.91	287.72	1,786.63
County Clerk	5.00	0.47%	3,747.27	-	3,747.27	719.31	4,466.57
District Attorney	25.00	2.37%	18,736.33	-	18,736.33	3,596.54	22,332.87
Sheriff	150.00	14.22%	112,417.98	-	112,417.98	21,579.25	133,997.23
Corrections	67.00	6.35%	50,213.36	-	50,213.36	9,638.73	59,852.10
Emergency Government	8.00	0.76%	5,995.63	-	5,995.63	1,150.89	7,146.52
Justice Alternatives Programs	2.00	0.19%	1,498.91	-	1,498.91	287.72	1,786.63
Conservation, Planning & Zoning	35.00	3.32%	26,230.86	-	26,230.86	5,035.16	31,266.02
Parks, Recreation & Forestry	128.50	12.19%	96,304.73	-	96,304.73	18,486.23	114,790.96
Solid Waste	15.00	1.42%	11,241.80	-	11,241.80	2,157.93	13,399.72
Highway	96.00	9.10%	71,947.51	-	71,947.51	13,810.72	85,758.23
Central Wisconsin Airport	31.00	2.94%	23,233.05	-	23,233.05	4,459.71	27,692.76
Library	60.00	5.69%	44,967.19	(6,500.00)	38,467.19	8,631.70	47,098.89
Veterans	4.00	0.38%	2,997.81	-	2,997.81	575.45	3,573.26
Register of Deeds	3.00	0.28%	2,248.36	-	2,248.36	431.59	2,679.94
Other Departments / Programs	9.00	0.85%	6,745.08	-	6,745.08	1,294.76	8,039.83
<b>Total</b>	<b>1,054.50</b>	<b>100.00%</b>	<b>\$ 790,298.38</b>	<b>\$ (6,500.00)</b>	<b>\$ 783,798.38</b>	<b>\$ 150,551.25</b>	<b>\$ 934,349.63</b>

**Allocation Basis:** Number of Employees by Department with Parks Weighted at 50%

**Allocation Source:** County Personnel and Payroll Records



**DEPARTMENT 5  
FISCAL 2023**

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

**Department:** Employee Resources  
**Function:** Department Specific

Total 1st Tier Allocation           \$ 25,005.11  
Total 2nd Tier Allocation           4,937.11  
**Total Allocated Cost               \$ 29,942.22**

<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>
County Administrator	31.95	0.16%	38.89	-	38.89	7.68	46.57
Facilities & Capital Management	144.50	0.70%	175.90	-	175.90	34.73	210.63
Soc Svcs- Administration	66.00	0.32%	80.34	-	80.34	15.86	96.20
Soc Svcs- Programs	42.90	0.21%	52.22	-	52.22	10.31	62.53
Health Department	289.30	1.41%	352.16	-	352.16	69.53	421.69
ADRC	205.90	1.00%	250.64	-	250.64	49.49	300.13
Sheriff	6,946.82	33.82%	8,456.26	-	8,456.26	1,669.64	10,125.89
Corrections	8,035.45	39.12%	9,781.43	-	9,781.43	1,931.28	11,712.71
Parks, Recreation & Forestry	1,475.79	7.18%	1,796.46	-	1,796.46	354.70	2,151.16
Solid Waste	62.00	0.30%	75.47	-	75.47	14.90	90.37
Highway	2,577.60	12.55%	3,137.67	-	3,137.67	619.51	3,757.19
Central Wisconsin Airport	573.50	2.79%	698.11	-	698.11	137.84	835.95
Library	90.00	0.44%	109.56	-	109.56	21.63	131.19
<b>Total</b>	<b>20,541.71</b>	<b>100.00%</b>	<b>\$ 25,005.11</b>	<b>\$ -</b>	<b>\$ 25,005.11</b>	<b>\$ 4,937.11</b>	<b>\$ 29,942.22</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

**Allocation Source:** County Financial Records & Reports

DEPARTMENT 5  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
EMPLOYEE RESOURCES  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Resources

Grantee Department	Total	Personnel Administration	Department Specific
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	5,995.63	5,995.63	-
Corporation Counsel	8,039.83	8,039.83	-
County Administrator	4,513.15	4,466.57	46.57
Finance Department	10,719.78	10,719.78	-
Property & Liability Insurance	893.31	893.31	-
Facilities & Capital Management	32,369.96	32,159.33	210.63
County Treasurer	4,466.57	4,466.57	-
Central Services-Communications	893.31	893.31	-
Clerk of Courts	39,305.85	39,305.85	-
Child Support	21,439.56	21,439.56	-
Soc Svcs- Administration	11,709.30	11,613.09	96.20
Soc Svcs- Income Maint	33,052.65	33,052.65	-
Soc Svcs- Programs	69,741.09	69,678.56	62.53
Special Education	-	-	-
Health Department	44,194.12	43,772.43	421.69
NCHCC	-	-	-
ADRC	82,485.09	82,184.97	300.13
Juvenile Detention/Shelter Home	1,786.63	1,786.63	-
County Clerk	4,466.57	4,466.57	-
Judicial	-	-	-
District Attorney	22,332.87	22,332.87	-
Sheriff	144,123.12	133,997.23	10,125.89
Corrections	71,564.81	59,852.10	11,712.71
Emergency Government	7,146.52	7,146.52	-
Justice Alternatives Programs	1,786.63	1,786.63	-
Conservation, Planning & Zoning	31,266.02	31,266.02	-
Parks, Recreation & Forestry	116,942.12	114,790.96	2,151.16
Solid Waste	13,490.10	13,399.72	90.37
Highway	89,515.41	85,758.23	3,757.19
Central Wisconsin Airport	28,528.71	27,692.76	835.95

DEPARTMENT 5  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
EMPLOYEE RESOURCES  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Employee Resources

Grantee Department	Total	Personnel Administration	Department Specific
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	<b>47,230.08</b>	47,098.89	131.19
Veterans	<b>3,573.26</b>	3,573.26	-
Register of Deeds	<b>2,679.94</b>	2,679.94	-
Other Departments / Programs	<b>8,039.83</b>	8,039.83	-
<b>Total</b>	<b>\$ 964,291.84</b>	<b>\$ 934,349.63</b>	<b>\$ 29,942.22</b>

**DEPARTMENT 6  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**CORPORATION COUNSEL**

**NATURE AND EXTENT OF SERVICES**

The Office of the Corporation Counsel is responsible for providing legal services to County departments and officials. The Counsel and staff furnish legal advice, process litigation, and represent the County Board. This office also participates in representing the County's collective bargaining interests. In addition, the Corporation Counsel provides direct support to the Child Support Program, Social Services Department, and North Central Health Care (NCHC). Costs are functionalized and allocated as follows:

- **Departmental Support:** This function includes costs related to time spent providing legal assistance to County departments not specifically allocated elsewhere in this chapter. Allocation is based on a detailed analysis of effort expended by the Corporation Counsel and departmental staff. Note that costs related to services provided to the County Board and its committees have been identified and allocated to "Other Departments/ Programs" thereby being removing them from further allocation in this plan. Amounts previously direct billed have been appropriately offset against allocated costs.
- **Child Support:** This function includes costs related to the time spent aiding the Child Support program under a cooperative agreement. Allocation is based on a detailed analysis of monthly claims based on the cooperative agreement between these offices. Amounts previously direct billed have been appropriately offset against allocated costs.
- **Social Services:** This function includes costs related to the time spent aiding the Social Services Department. Amounts previously direct billed have been appropriately offset against allocated costs.
- **NCHC Services:** NCHC is directly billed for services provided by the Office of the Corporation Counsel. This amount is used as the basis of allocation. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 6  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
<b>Expenditures:</b>			
Salaries & Wages	\$ 665,070.33	\$ 23,339.85	\$ 249,472.51
Fringe Benefits	235,626.12	9,125.20	52,663.61
Legal Services	161.40	161.40	-
Indirect Cost Expense	23,703.84	23,703.84	-
Machinery/Equipment Maintenance Services	6,723.20	6,723.20	-
Process Service	217.50	-	217.50
Copier Chares	2,197.23	2,197.23	-
Printing and Forms	338.01	338.01	-
Office Supplies	1,290.17	1,290.17	-
Books & Directories	580.52	580.52	-
Publication of Legal Notices	1,917.98	-	1,917.98
Subscriptions	4,355.04	4,355.04	-
Membership Dues	4,502.52	4,502.52	-
Licenses and Certifications	50.00	50.00	-
Registration Fees /Tuition	1,442.71	1,442.71	-
Filing Fees	477.41	477.41	-
Personal Auto Mileage	238.42	238.42	-
<b>Total Expenditures</b>	<b>948,892.40</b>	<b>78,525.52</b>	<b>304,271.60</b>
<b>Cost Adjustments:</b>			
	-	-	-
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	-	(54,821.68)	21,311.91
Disallowed / Capitalized	(23,703.84)	(23,703.84)	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	22,253.48	-	7,779.60
Equipment Depreciation	-	-	-
Special Accounting	1,269.89	-	443.94
Information Technology	25,949.00	-	9,071.51
Employee Resources	6,745.08	-	2,358.01

DEPARTMENT 6  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Total 1st Allocation	56,217.46	-	19,653.06
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>981,406.02</b>	<b>(0.00)</b>	<b>345,236.58</b>
2nd Allocation			
Building Depreciation	5.81	-	2.03
Equipment Depreciation	-	-	-
Special Accounting	91.77	-	32.08
Information Technology	968.61	-	338.62
Employee Resources	1,294.76	-	452.63
Corporation Counsel	-	-	-
County Administrator	24,168.39	-	8,449.03
Finance Department	5,490.87	-	1,919.55
Property & Liability Insurance	6,886.78	-	2,407.55
Facilities & Capital Management	9,849.15	-	3,443.16
County Treasurer	570.59	-	199.47
Central Services-Communications	6,707.87	-	2,345.00
Clerk of Courts	-	-	-
Total 2nd Allocation	56,034.59	-	19,589.13
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>56,034.59</b>	<b>-</b>	<b>19,589.13</b>
Total Incoming Costs	112,252.04	-	39,242.20
<b>Total Allocated Cost</b>	<b>1,037,440.60</b>	<b>(0.00)</b>	<b>364,825.71</b>

DEPARTMENT 6  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Child Support	Social Services	NCHC Services
<b>Expenditures:</b>			
Salaries & Wages	\$ 104,891.53	\$ 130,727.58	\$ 156,638.86
Fringe Benefits	50,124.86	62,471.21	61,241.24
Legal Services	-	-	-
Indirect Cost Expense	-	-	-
Machinery/Equipment Maintenance Services	-	-	-
Process Service	-	-	-
Copier Chares	-	-	-
Printing and Forms	-	-	-
Office Supplies	-	-	-
Books & Directories	-	-	-
Publication of Legal Notices	-	-	-
Subscriptions	-	-	-
Membership Dues	-	-	-
Licenses and Certifications	-	-	-
Registration Fees /Tuition	-	-	-
Filing Fees	-	-	-
Personal Auto Mileage	-	-	-
<b>Total Expenditures</b>	<b>155,016.39</b>	<b>193,198.79</b>	<b>217,880.09</b>
<b>Cost Adjustments:</b>			
	-	-	-
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	8,960.66	11,167.78	13,381.33
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	3,963.45	4,939.69	5,570.74
Equipment Depreciation	-	-	-
Special Accounting	226.17	281.88	317.89
Information Technology	4,621.64	5,760.00	6,495.85
Employee Resources	1,201.33	1,497.23	1,688.50

DEPARTMENT 6  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Child Support	Social Services	NCHC Services
Total 1st Allocation	10,012.59	12,478.81	14,072.99
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>173,989.64</b>	<b>216,845.38</b>	<b>245,334.41</b>
2nd Allocation			
Building Depreciation	1.03	1.29	1.45
Equipment Depreciation	-	-	-
Special Accounting	16.34	20.37	22.97
Information Technology	172.51	215.01	242.47
Employee Resources	230.60	287.40	324.12
Corporation Counsel	-	-	-
County Administrator	4,304.50	5,364.75	6,050.10
Finance Department	977.95	1,218.83	1,374.54
Property & Liability Insurance	1,226.57	1,528.69	1,723.98
Facilities & Capital Management	1,754.18	2,186.25	2,465.55
County Treasurer	101.62	126.66	142.84
Central Services-Communications	1,194.70	1,488.97	1,679.19
Clerk of Courts	-	-	-
Total 2nd Allocation	9,980.02	12,438.22	14,027.21
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>9,980.02</b>	<b>12,438.22</b>	<b>14,027.21</b>
Total Incoming Costs	19,992.61	24,917.03	28,100.20
<b>Total Allocated Cost</b>	<b>183,969.66</b>	<b>229,283.60</b>	<b>259,361.62</b>

**DEPARTMENT 6  
FISCAL 2023**

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

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

Total 1st Tier Allocation \$ 345,236.58  
Total 2nd Tier Allocation 19,589.13

**Total Allocated Cost \$ 364,825.71**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Information Technology	8,070.62	1.96%	6,779.64	-	6,779.64	-	6,779.64
Employee Resources	14,950.94	3.64%	12,559.37	-	12,559.37	-	12,559.37
County Administrator	8,070.62	1.96%	6,779.64	-	6,779.64	407.51	7,187.15
Finance Department	8,070.62	1.96%	6,779.64	-	6,779.64	407.51	7,187.15
Property & Liability Insurance	73,910.28	17.98%	62,087.53	-	62,087.53	3,731.97	65,819.50
Facilities & Capital Management	1,614.12	0.39%	1,355.92	-	1,355.92	81.50	1,437.43
County Treasurer	8,070.62	1.96%	6,779.64	-	6,779.64	407.51	7,187.15
Clerk of Courts	1,614.12	0.39%	1,355.92	-	1,355.92	81.50	1,437.43
Health Department	8,070.62	1.96%	6,779.64	-	6,779.64	407.51	7,187.15
ADRC	1,614.12	0.39%	1,355.92	-	1,355.92	81.50	1,437.43
County Clerk	8,070.62	1.96%	6,779.64	-	6,779.64	407.51	7,187.15
Sheriff	8,070.62	1.96%	6,779.64	-	6,779.64	407.51	7,187.15
Conservation, Planning & Zoning	8,070.62	1.96%	6,779.64	-	6,779.64	407.51	7,187.15
Parks, Recreation & Forestry	8,070.62	1.96%	6,779.64	-	6,779.64	407.51	7,187.15
Solid Waste	8,070.62	1.96%	6,779.64	-	6,779.64	407.51	7,187.15
Highway	8,070.62	1.96%	6,779.64	-	6,779.64	407.51	7,187.15
Central Wisconsin Airport	8,070.62	1.96%	6,779.64	-	6,779.64	407.51	7,187.15
Library	8,070.62	1.96%	6,779.64	-	6,779.64	407.51	7,187.15
Register of Deeds	1,614.12	0.39%	1,355.92	-	1,355.92	81.50	1,437.43
Other Departments / Programs	210,741.02	51.28%	177,030.70	-	177,030.70	10,641.01	187,671.71
<b>Total</b>	<b>410,976.78</b>	<b>100.00%</b>	<b>\$ 345,236.58</b>	<b>\$ -</b>	<b>\$ 345,236.58</b>	<b>\$ 19,589.13</b>	<b>\$ 364,825.71</b>

**Allocation Basis:** Weighted Value of Time / Effort to Benefiting Department During 2023 for Departments Not Directly Billed

**Allocation Source:** Corporation Counsel Analysis

DEPARTMENT 6  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: Child Support

Total 1st Tier Allocation \$ 173,989.64  
Total 2nd Tier Allocation 9,980.02  

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Total Allocated Cost \$ 183,969.66

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	100	100.00%	173,989.64	(155,016.39)	18,973.25	9,980.02	28,953.27
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 173,989.64</b>	<b>\$ (155,016.39)</b>	<b>\$ 18,973.25</b>	<b>\$ 9,980.02</b>	<b>\$ 28,953.27</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 6  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: Social Services

Total 1st Tier Allocation \$ 216,845.38  
Total 2nd Tier Allocation 12,438.22  
**Total Allocated Cost \$ 229,283.60**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Soc Svcs- Administration	100	100.00%	216,845.38	(193,198.79)	23,646.59	12,438.22	36,084.81
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 216,845.38</b>	<b>\$ (193,198.79)</b>	<b>\$ 23,646.59</b>	<b>\$ 12,438.22</b>	<b>\$ 36,084.81</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

**Allocation Source:** County Financial Records and Reports

DEPARTMENT 6  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: NCHC Services

Total 1st Tier Allocation \$ 245,334.41  
Total 2nd Tier Allocation 14,027.21  
  
Total Allocated Cost \$ 259,361.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
NCHCC	100	100.00%	245,334.41	(190,072.98)	55,261.43	14,027.21	69,288.64
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 245,334.41</b>	<b>\$ (190,072.98)</b>	<b>\$ 55,261.43</b>	<b>\$ 14,027.21</b>	<b>\$ 69,288.64</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

DEPARTMENT 6  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Departmental Support	Child Support
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	<b>6,779.64</b>	6,779.64	-
Employee Resources	<b>12,559.37</b>	12,559.37	-
Corporation Counsel	-	-	-
County Administrator	<b>7,187.15</b>	7,187.15	-
Finance Department	<b>7,187.15</b>	7,187.15	-
Property & Liability Insurance	<b>65,819.50</b>	65,819.50	-
Facilities & Capital Management	<b>1,437.43</b>	1,437.43	-
County Treasurer	<b>7,187.15</b>	7,187.15	-
Central Services-Communications	-	-	-
Clerk of Courts	<b>1,437.43</b>	1,437.43	-
Child Support	<b>28,953.27</b>	-	28,953.27
Soc Svcs- Administration	<b>36,084.81</b>	-	-
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	-	-
Health Department	<b>7,187.15</b>	7,187.15	-
NCHCC	<b>69,288.64</b>	-	-
ADRC	<b>1,437.43</b>	1,437.43	-
Juvenile Detention/Shelter Home	-	-	-
County Clerk	<b>7,187.15</b>	7,187.15	-
Judicial	-	-	-
District Attorney	-	-	-
Sheriff	<b>7,187.15</b>	7,187.15	-
Corrections	-	-	-
Emergency Government	-	-	-
Justice Alternatives Programs	-	-	-
Conservation, Planning & Zoning	<b>7,187.15</b>	7,187.15	-
Parks, Recreation & Forestry	<b>7,187.15</b>	7,187.15	-
Solid Waste	<b>7,187.15</b>	7,187.15	-
Highway	<b>7,187.15</b>	7,187.15	-
Central Wisconsin Airport	<b>7,187.15</b>	7,187.15	-

DEPARTMENT 6  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Departmental Support	Child Support
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	<b>7,187.15</b>	7,187.15	-
Veterans	-	-	-
Register of Deeds	<b>1,437.43</b>	1,437.43	-
Other Departments / Programs	<b>187,671.71</b>	187,671.71	-
<b>Total</b>	<b>\$ 499,152.44</b>	<b>\$ 364,825.71</b>	<b>\$ 28,953.27</b>

DEPARTMENT 6  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Social Services	NCHC Services
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	36,084.81	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	69,288.64
ADRC	-	-
Juvenile Detention/Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	-	-
Justice Alternatives Programs	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-
Solid Waste	-	-
Highway	-	-
Central Wisconsin Airport	-	-

DEPARTMENT 6  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CORPORATION COUNSEL  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Social Services	NCHC Services
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
<b>Total</b>	<b>\$ 36,084.81</b>	<b>\$ 69,288.64</b>

**DEPARTMENT 7  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**COUNTY ADMINISTRATOR**

**NATURE AND EXTENT OF SERVICES**

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

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

The County Administrator's office also coordinates outside resources and special projects that benefit the operations of specific departments. Costs have been analyzed and allocated directly to the benefiting department based on 2023 activity.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 7  
FISCAL 2023**

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

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
<b>Expenditures:</b>				
Salaries & Wages	\$ 427,227.38	\$ -	\$ 427,227.38	\$ -
Fringe Benefits	159,563.52	-	159,563.52	-
Legal Services	3,220.00	-	-	3,220.00
Technology Services - Phone Support	3,378.00	-	3,378.00	-
Contractor Services	11,466.00	-	-	11,466.00
Contractual Services	94,376.00	-	-	94,376.00
Hardware and Software Maint. Services	8,411.27	-	8,411.27	-
Other Professional Services	159,393.30	-	6,287.40	153,105.90
IT - Equipment and Hardware	1,856.05	-	1,856.05	-
Telephone, Internet and Cable	519.68	-	519.68	-
Machinery/Equipment Maint Services	1,023.00	-	-	1,023.00
Building Repair & Maint Services	3,487.50	-	-	3,487.50
Copier Charges	909.14	-	909.14	-
Website Service	5,500.00	-	-	5,500.00
Sundry Contractual Services	26,907.87	(1,894.13)	-	28,802.00
Postage and Courier	6.48	-	6.48	-
Training Supplies	4,283.64	-	4,283.64	-
Equipment & Supplies - IT	279.12	-	279.12	-
Office Supplies	1,443.74	-	1,443.74	-
Publication of Legal Notices	84.74	-	-	84.74
Subscriptions	2,285.82	-	2,285.82	-
Membership Dues	4,372.00	-	4,372.00	-
Licenses and Certifications	259.56	-	259.56	-
Registration Fees /Tuition	3,200.00	-	3,200.00	-
Personal Auto Mileage	1,074.07	-	1,074.07	-
Commercial Travel	140.00	-	140.00	-
Lodging	180.00	-	180.00	-
Meeting Expenses	1,958.27	-	1,958.27	-
Painting Supplies	107.74	-	-	107.74
Other Supplies	9,879.85	-	-	9,879.85
Parking	42,349.70	-	-	42,349.70
Fees & Permits	500.00	-	500.00	-
Grants & Donations Other	40,000.00	-	-	40,000.00
Support for Other Agencies	104,370.00	-	-	104,370.00
Development Loans and Incentive Payments	30,000.00	-	-	30,000.00
Prizes/Awards	350.57	-	350.57	-
General Municipal Buildings	7,439.44	-	-	7,439.44
Other Capital Improvements	1,219.45	-	-	1,219.45

**DEPARTMENT 7  
FISCAL 2023**

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

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
<b>Total Expenditures</b>	\$ 1,163,022.90	\$ (1,894.13)	\$ 628,485.71	\$ 536,431.32
<b>Cost Adjustments:</b>				
General Property Taxes	(381,534.00)	(381,534.00)	-	-
Federal Grants - General Government	(1,000.00)	-	-	(1,000.00)
Sale of Maps, Poll Lists, Copies	(21.78)	(21.78)	-	-
<b>Total Cost Adjustments</b>	\$ (382,555.78)	\$ (381,555.78)	\$ -	\$ (1,000.00)
General & Administrative Allocation	-	1,915.91	(1,915.91)	-
Disallowed / Capitalized	381,534.00	381,534.00	-	-
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Depreciation	8,677.09	-	8,677.09	-
Equipment Depreciation	-	-	-	-
Special Accounting	756.40	-	756.40	-
Information Technology	234,757.40	-	234,757.40	-
Employee Resources	3,786.16	-	3,786.16	-
Corporation Counsel	6,779.64	-	6,779.64	-
<b>Total 1st Allocation</b>	254,756.68	-	254,756.68	-
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	\$ 1,416,757.80	\$ -	\$ 881,326.48	\$ 535,431.32
<b>2nd Allocation</b>				
Building Depreciation	2.27	-	2.27	-
Equipment Depreciation	-	-	-	-
Special Accounting	53.11	-	53.11	-
Information Technology	8,762.93	-	8,762.93	-
Employee Resources	726.99	-	726.99	-
Corporation Counsel	407.51	-	407.51	-
County Administrator	-	-	-	-

DEPARTMENT 7  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
Finance Department	4,018.25	-	4,018.25	-
Property & Liability Insurance	18,859.39	-	18,859.39	-
Facilities & Capital Management	15,858.33	-	15,858.33	-
County Treasurer	496.42	-	496.42	-
Central Services-Communications	4,036.54	-	4,036.54	-
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>53,221.73</b>	<b>-</b>	<b>53,221.73</b>	<b>-</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 53,221.73</b>	<b>\$ -</b>	<b>\$ 53,221.73</b>	<b>\$ -</b>
Total Incoming Costs	307,978.41	-	307,978.41	-
<b>Total Allocated Cost</b>	<b>\$ 1,469,979.53</b>	<b>\$ -</b>	<b>\$ 934,548.21</b>	<b>\$ 535,431.32</b>

**DEPARTMENT 7  
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ 881,326.48
Total 2nd Tier Allocation	53,221.73
<b>Total Allocated Cost</b>	<b>\$ 934,548.21</b>

<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>
Special Accounting	4,144.74	1.07%	9,432.73	-	9,432.73	-	9,432.73
Information Technology	12,949.67	3.34%	29,471.28	-	29,471.28	-	29,471.28
Employee Resources	10,619.58	2.74%	24,168.39	-	24,168.39	-	24,168.39
Corporation Counsel	10,619.58	2.74%	24,168.39	-	24,168.39	-	24,168.39
Finance Department	11,918.80	3.08%	27,125.19	-	27,125.19	1,818.00	28,943.19
Property & Liability Insurance	4,144.74	1.07%	9,432.73	-	9,432.73	632.21	10,064.94
Facilities & Capital Management	79,576.45	20.55%	181,102.67	-	181,102.67	12,137.98	193,240.65
County Treasurer	8,804.92	2.27%	20,038.52	-	20,038.52	1,343.03	21,381.56
Clerk of Courts	6,474.83	1.67%	14,735.63	-	14,735.63	987.62	15,723.25
Child Support	2,330.09	0.60%	5,302.89	-	5,302.89	355.41	5,658.31
Soc Svcs- Administration	4,144.74	1.07%	9,432.73	-	9,432.73	632.21	10,064.94
Soc Svcs- Programs	4,144.74	1.07%	9,432.73	-	9,432.73	632.21	10,064.94
Health Department	6,474.83	1.67%	14,735.63	-	14,735.63	987.62	15,723.25
NCHCC	20,723.72	5.35%	47,163.72	-	47,163.72	3,161.04	50,324.75
ADRC	4,144.74	1.07%	9,432.73	-	9,432.73	632.21	10,064.94
Juvenile Detention/Shelter Home	2,330.09	0.60%	5,302.89	-	5,302.89	355.41	5,658.31
County Clerk	4,144.74	1.07%	9,432.73	-	9,432.73	632.21	10,064.94
Judicial	11,650.45	3.01%	26,514.47	-	26,514.47	1,777.07	28,291.54
District Attorney	4,144.74	1.07%	9,432.73	-	9,432.73	632.21	10,064.94
Sheriff	8,804.92	2.27%	20,038.52	-	20,038.52	1,343.03	21,381.56
Corrections	6,474.83	1.67%	14,735.63	-	14,735.63	987.62	15,723.25
Emergency Government	4,144.74	1.07%	9,432.73	-	9,432.73	632.21	10,064.94
Justice Alternatives Programs	4,660.18	1.20%	10,605.79	-	10,605.79	710.83	11,316.62
Conservation, Planning & Zoning	10,104.14	2.61%	22,995.33	-	22,995.33	1,541.21	24,536.54
Parks, Recreation & Forestry	8,289.49	2.14%	18,865.49	-	18,865.49	1,264.42	20,129.91
Solid Waste	6,474.83	1.67%	14,735.63	-	14,735.63	987.62	15,723.25
Highway	6,474.83	1.67%	14,735.63	-	14,735.63	987.62	15,723.25
Central Wisconsin Airport	4,144.74	1.07%	9,432.73	-	9,432.73	632.21	10,064.94
UW Extension	2,330.09	0.60%	5,302.89	-	5,302.89	355.41	5,658.31
Library	6,474.83	1.67%	14,735.63	-	14,735.63	987.62	15,723.25
Veterans	4,144.74	1.07%	9,432.73	-	9,432.73	632.21	10,064.94
Register of Deeds	6,474.83	1.67%	14,735.63	-	14,735.63	987.62	15,723.25
Other Departments / Programs	94,771.17	24.47%	215,683.31	-	215,683.31	14,455.67	230,138.97
<b>Total</b>	<b>387,254.55</b>	<b>100.00%</b>	<b>\$ 881,326.48</b>	<b>\$ -</b>	<b>\$ 881,326.48</b>	<b>\$ 53,221.73</b>	<b>\$ 934,548.21</b>

**Allocation Basis:** Time/Effort by Benefiting Department During 2023

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



**DEPARTMENT 7  
FISCAL 2023**

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

**Department:** County Administrator  
**Function:** Department Specific

Total 1st Tier Allocation           \$ 535,431.32  
Total 2nd Tier Allocation                             -  
**Total Allocated Cost               \$ 535,431.32**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Information Technology	31,234.00	5.83%	31,234.00	-	31,234.00	-	31,234.00
Employee Resources	43,738.26	8.17%	43,738.26	-	43,738.26	-	43,738.26
Facilities & Capital Management	1,155.45	0.22%	1,155.45	-	1,155.45	-	1,155.45
District Attorney	1,199.70	0.22%	1,199.70	-	1,199.70	-	1,199.70
Sheriff	38,572.91	7.20%	38,572.91	-	38,572.91	-	38,572.91
Other Departments / Programs	419,531.00	78.35%	419,531.00	-	419,531.00	-	419,531.00
<b>Total</b>	<b>535,431.32</b>	<b>100.00%</b>	<b>\$ 535,431.32</b>	<b>\$ -</b>	<b>\$ 535,431.32</b>	<b>\$ -</b>	<b>\$ 535,431.32</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

**Allocation Source:** County Financial Records & Reports

**DEPARTMENT 7  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: County Administrator**

<b>Grantee Department</b>	<b>Total</b>	<b>Department Oversight</b>	<b>Department Specific</b>
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	<b>9,432.73</b>	9,432.73	-
Information Technology	<b>60,705.28</b>	29,471.28	31,234.00
Employee Resources	<b>67,906.65</b>	24,168.39	43,738.26
Corporation Counsel	<b>24,168.39</b>	24,168.39	-
County Administrator	-	-	-
Finance Department	<b>28,943.19</b>	28,943.19	-
Property & Liability Insurance	<b>10,064.94</b>	10,064.94	-
Facilities & Capital Management	<b>194,396.10</b>	193,240.65	1,155.45
County Treasurer	<b>21,381.56</b>	21,381.56	-
Central Services-Communications	-	-	-
Clerk of Courts	<b>15,723.25</b>	15,723.25	-
Child Support	<b>5,658.31</b>	5,658.31	-
Soc Svcs- Administration	<b>10,064.94</b>	10,064.94	-
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	<b>10,064.94</b>	10,064.94	-
Special Education	-	-	-
Health Department	<b>15,723.25</b>	15,723.25	-
NCHCC	<b>50,324.75</b>	50,324.75	-
ADRC	<b>10,064.94</b>	10,064.94	-
Juvenile Detention/Shelter Home	<b>5,658.31</b>	5,658.31	-
County Clerk	<b>10,064.94</b>	10,064.94	-
Judicial	<b>28,291.54</b>	28,291.54	-
District Attorney	<b>11,264.64</b>	10,064.94	1,199.70
Sheriff	<b>59,954.47</b>	21,381.56	38,572.91
Corrections	<b>15,723.25</b>	15,723.25	-
Emergency Government	<b>10,064.94</b>	10,064.94	-
Justice Alternatives Programs	<b>11,316.62</b>	11,316.62	-
Conservation, Planning & Zoning	<b>24,536.54</b>	24,536.54	-
Parks, Recreation & Forestry	<b>20,129.91</b>	20,129.91	-
Solid Waste	<b>15,723.25</b>	15,723.25	-
Highway	<b>15,723.25</b>	15,723.25	-
Central Wisconsin Airport	<b>10,064.94</b>	10,064.94	-

DEPARTMENT 7  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
COUNTY ADMINISTRATOR  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Administrator

Grantee Department	Total	Department Oversight	Department Specific
UW Extension	5,658.31	5,658.31	-
UW Dormitory	-	-	-
Library	15,723.25	15,723.25	-
Veterans	10,064.94	10,064.94	-
Register of Deeds	15,723.25	15,723.25	-
Other Departments / Programs	649,669.97	230,138.97	419,531.00
<b>Total</b>	<b>\$ 1,469,979.53</b>	<b>\$ 934,548.21</b>	<b>\$ 535,431.32</b>

**DEPARTMENT 8  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**FINANCE DEPARTMENT**

**NATURE AND EXTENT OF SERVICES**

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

Expenditures are functionalized and allocated as follows:

- **General Accounting**: Costs associated with general accounting activities are allocated based on the number of payroll, accounts payable, and cash receipt transactions processed in 2023.
- **Payroll**: Costs associated with the payroll function are allocated based on the total number of payroll checks and direct deposits processed by department during 2023.
- **Department Specific**: Costs related to providing direct support to specific departments have been allocated based on financial records and reports and information provided on the employee Personnel Activity Reports (PARs).

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 8  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets
<b>Expenditures:</b>			
Salaries & Wages	\$ 523,386.30	\$ 134,719.63	\$ 259,494.93
Fringe Benefits	209,484.75	53,921.37	103,862.54
Accounting/Auditing Fees	164,134.00	-	164,134.00
Technology Services	10,497.50	10,497.50	-
Contractual Services	16,109.20	16,109.20	-
Building Repair & Maintenance Services	20,962.26	-	-
Copier Charges	1,242.84	1,242.84	-
Printing and Forms	1,196.75	1,196.75	-
Small Office Equipment	7,434.00	7,434.00	-
Software - IT	816.77	816.77	-
Office Supplies	753.45	753.45	-
Publication of Legal Notices	451.72	-	451.72
Membership Dues	4,588.00	4,588.00	-
Registration Fees/Tuition	6,200.15	6,200.15	-
Personal Auto Mileage	853.27	853.27	-
Other Transportation Costs	79.47	79.47	-
Commercial Travel	290.15	290.15	-
Meals	59.41	59.41	-
Lodging	4,151.05	4,151.05	-
Meeting Expenses	152.26	152.26	-
Bad Debt Expense	15,658.21	-	-
Transfer to General Fund	150,000.00	-	-
Transfer to Employee Benefits Ins Fund	884,509.00	-	-
Discounts Taken on Supplier Invoice	(15.45)	(15.45)	-
<b>Total Expenditures</b>	<b>\$ 2,022,995.06</b>	<b>\$ 243,049.83</b>	<b>\$ 527,943.19</b>
<b>Cost Adjustments:</b>			
Federal Grants-General Government	(1,000.00)	-	-
Other Services to Local Governments	(3,158.65)	-	-
Local Department Charges ISF	(276,620.76)	-	-
Other Miscellaneous Revenue	(767.00)	-	-
Transfer from the General Fund	(150,000.00)	-	-
Transfer to Chapter 3 - Special Accounting	(152,384.00)	-	(152,384.00)

DEPARTMENT 8  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets
<b>Total Cost Adjustments</b>	\$ (583,930.41)	\$ -	\$ (152,384.00)
General & Administrative Allocation	0.00	(243,049.83)	162,273.24
Disallowed / Capitalized	(645,279.87)	-	-
<b>Incoming Costs</b>			
<b>1st Allocation</b>			
Building Depreciation	12,750.01	-	9,029.99
Equipment Depreciation	492,694.39	-	348,942.85
Special Accounting	2,682.40	-	1,899.77
Information Technology	53,519.82	-	37,904.55
Employee Resources	8,993.44	-	6,369.46
Corporation Counsel	6,779.64	-	4,801.57
County Administrator	27,125.19	-	19,210.98
<b>Total 1st Allocation</b>	<b>604,544.89</b>	<b>-</b>	<b>428,159.16</b>
General & Administrative Allocation	-	-	-
Unallocated	(24,883.00)	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 1,373,446.67</b>	<b>\$ -</b>	<b>\$ 965,991.59</b>
<b>2nd Allocation</b>			
Building Depreciation	3.33	-	2.36
Equipment Depreciation	113.97	-	80.72
Special Accounting	182.18	-	129.02
Information Technology	1,997.77	-	1,414.89
Employee Resources	1,726.34	-	1,222.65
Corporation Counsel	407.51	-	288.61
County Administrator	1,818.00	-	1,287.57
Finance Department	15,416.77	-	10,918.68
Property & Liability Insurance	73,144.30	-	51,803.27
Facilities & Capital Management	23,302.04	-	16,503.29
County Treasurer	1,585.30	-	1,122.77
Central Services-Communications	8,733.86	-	6,185.62
Clerk of Courts	-	-	-

DEPARTMENT 8  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets
Total 2nd Allocation	128,431.37	-	90,959.45
General & Administrative Allocation	-	-	-
Unallocated	(5,286.22)	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 128,431.37</b>	<b>\$ -</b>	<b>\$ 90,959.45</b>
Total Incoming Costs	702,807.04	-	519,118.61
<b>Total Allocated Cost</b>	<b>\$ 1,496,591.82</b>	<b>\$ -</b>	<b>\$ 1,056,951.03</b>

DEPARTMENT 8  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Payroll	Department Specific	General Government
<b>Expenditures:</b>			
Salaries & Wages	\$ 118,442.32	\$ -	\$ 10,729.42
Fringe Benefits	47,406.40	-	4,294.44
Accounting/Auditing Fees	-	-	-
Technology Services	-	-	-
Contractual Services	-	-	-
Building Repair & Maintenance Services	-	20,962.26	-
Copier Charges	-	-	-
Printing and Forms	-	-	-
Small Office Equipment	-	-	-
Software - IT	-	-	-
Office Supplies	-	-	-
Publication of Legal Notices	-	-	-
Membership Dues	-	-	-
Registration Fees/Tuition	-	-	-
Personal Auto Mileage	-	-	-
Other Transportation Costs	-	-	-
Commercial Travel	-	-	-
Meals	-	-	-
Lodging	-	-	-
Meeting Expenses	-	-	-
Bad Debt Expense	-	-	15,658.21
Transfer to General Fund	-	-	150,000.00
Transfer to Employee Benefits Ins Fund	-	-	884,509.00
Discounts Taken on Supplier Invoice	-	-	-
<b>Total Expenditures</b>	<b>\$ 165,848.72</b>	<b>\$ 20,962.26</b>	<b>\$ 1,065,191.07</b>
<b>Cost Adjustments:</b>			
Federal Grants-General Government	(1,000.00)	-	-
Other Services to Local Governments	(3,158.65)	-	-
Local Department Charges ISF	-	-	(276,620.76)
Other Miscellaneous Revenue	(767.00)	-	-
Transfer from the General Fund	-	-	(150,000.00)
Transfer to Chapter 3 - Special Accounting	-	-	-

DEPARTMENT 8  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Payroll	Department Specific	General Government
<b>Total Cost Adjustments</b>	\$ (4,925.65)	\$ -	\$ (426,620.76)
General & Administrative Allocation	74,067.03	-	6,709.56
Disallowed / Capitalized	-	-	(645,279.87)
<b>Incoming Costs</b>			
<b>1st Allocation</b>			
Building Depreciation	2,836.69	358.54	524.79
Equipment Depreciation	109,617.34	13,854.96	20,279.24
Special Accounting	596.79	75.43	110.41
Information Technology	11,907.38	1,505.02	2,202.87
Employee Resources	2,000.91	252.90	370.17
Corporation Counsel	1,508.37	190.65	279.05
County Administrator	6,034.96	762.78	1,116.47
<b>Total 1st Allocation</b>	<b>134,502.44</b>	<b>17,000.28</b>	<b>24,883.00</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	(24,883.00)
<b>Total 1st Tier Allocation</b>	<b>\$ 369,492.54</b>	<b>\$ 37,962.54</b>	<b>\$ -</b>
<b>2nd Allocation</b>			
Building Depreciation	0.74	0.09	0.14
Equipment Depreciation	25.36	3.20	4.69
Special Accounting	40.53	5.12	7.50
Information Technology	444.47	56.18	82.23
Employee Resources	384.09	48.55	71.06
Corporation Counsel	90.67	11.46	16.77
County Administrator	404.48	51.12	74.83
Finance Department	3,430.01	433.53	634.55
Property & Liability Insurance	16,273.54	2,056.88	3,010.61
Facilities & Capital Management	5,184.36	655.27	959.11
County Treasurer	352.71	44.58	65.25
Central Services-Communications	1,943.16	245.60	359.48
Clerk of Courts	-	-	-

DEPARTMENT 8  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Payroll	Department Specific	General Government
Total 2nd Allocation	28,574.11	3,611.59	5,286.22
General & Administrative Allocation	-	-	-
Unallocated	-	-	(5,286.22)
<b>Total 2nd Tier Allocation</b>	<b>\$ 28,574.11</b>	<b>\$ 3,611.59</b>	<b>\$ -</b>
Total Incoming Costs	163,076.56	20,611.88	-
<b>Total Allocated Cost</b>	<b>\$ 398,066.65</b>	<b>\$ 41,574.14</b>	<b>\$ -</b>

**DEPARTMENT 8  
FISCAL 2023**

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

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

Total 1st Tier Allocation           \$ 965,991.59  
Total 2nd Tier Allocation            90,959.45  

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Total Allocated Cost                \$ 1,056,951.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	42	0.04%	358.51	-	358.51	-	358.51
Employee Resources	654	0.58%	5,582.48	-	5,582.48	-	5,582.48
Corporation Counsel	284	0.25%	2,424.20	-	2,424.20	-	2,424.20
County Administrator	271	0.24%	2,313.23	-	2,313.23	-	2,313.23
Finance Department	1,365	1.21%	11,651.51	-	11,651.51	-	11,651.51
Property & Liability Insurance	366	0.32%	3,124.14	-	3,124.14	301.14	3,425.28
Facilities & Capital Management	3,797	3.36%	32,410.84	-	32,410.84	3,124.08	35,534.92
County Treasurer	5,686	5.02%	48,535.17	-	48,535.17	4,678.30	53,213.47
Central Services-Communications	77	0.07%	657.26	-	657.26	63.35	720.62
Clerk of Courts	4,637	4.10%	39,581.00	-	39,581.00	3,815.21	43,396.21
Child Support	1,295	1.14%	11,054.00	-	11,054.00	1,065.49	12,119.49
Soc Svcs- Administration	1,623	1.43%	13,853.78	-	13,853.78	1,335.36	15,189.14
Soc Svcs- Income Maint	1,093	0.97%	9,329.75	-	9,329.75	899.29	10,229.04
Soc Svcs- Programs	5,490	4.85%	46,862.13	-	46,862.13	4,517.04	51,379.17
Health Department	4,744	4.19%	40,494.35	-	40,494.35	3,903.25	44,397.59
ADRC	15,377	13.59%	131,256.65	-	131,256.65	12,651.81	143,908.47
Juvenile Detention/Shelter Home	172	0.15%	1,468.18	-	1,468.18	141.52	1,609.69
County Clerk	2,483	2.19%	21,194.66	-	21,194.66	2,042.95	23,237.61
District Attorney	1,598	1.41%	13,640.38	-	13,640.38	1,314.79	14,955.18
Sheriff	7,187	6.35%	61,347.57	-	61,347.57	5,913.29	67,260.85
Corrections	2,630	2.32%	22,449.44	-	22,449.44	2,163.90	24,613.34
Emergency Government	272	0.24%	2,321.77	-	2,321.77	223.79	2,545.56
Justice Alternatives Programs	315	0.28%	2,688.81	-	2,688.81	259.17	2,947.99
Conservation, Planning & Zoning	2,929	2.59%	25,001.67	-	25,001.67	2,409.91	27,411.58
Parks, Recreation & Forestry	11,978	10.58%	102,243.10	-	102,243.10	9,855.20	112,098.30
Solid Waste	2,642	2.33%	22,551.87	-	22,551.87	2,173.77	24,725.64
Highway	8,152	7.20%	69,584.72	-	69,584.72	6,707.26	76,291.98
Central Wisconsin Airport	3,233	2.86%	27,596.59	-	27,596.59	2,660.03	30,256.62
UW Extension	470	0.42%	4,011.88	-	4,011.88	386.70	4,398.58
Library	20,263	17.91%	172,963.09	-	172,963.09	16,671.89	189,634.99
Veterans	188	0.17%	1,604.75	-	1,604.75	154.68	1,759.43
Register of Deeds	459	0.41%	3,917.98	-	3,917.98	377.65	4,295.64
Other Departments / Programs	1,396	1.23%	11,916.13	-	11,916.13	1,148.59	13,064.72
<b>Total</b>	<b>113,168</b>	<b>100.00%</b>	<b>\$ 965,991.59</b>	<b>\$ -</b>	<b>\$ 965,991.59</b>	<b>\$ 90,959.45</b>	<b>\$ 1,056,951.03</b>

**Allocation Basis:** Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2023

**Allocation Source:** County Financial Records & Reports



**DEPARTMENT 8  
FISCAL 2023**

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

**Department: Finance Department  
Function: Payroll**

Total 1st Tier Allocation \$ 369,492.54  
Total 2nd Tier Allocation 28,574.11  
  
Total Allocated Cost \$ 398,066.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	268	0.86%	3,173.24	-	3,173.24	-	3,173.24
Corporation Counsel	259	0.83%	3,066.67	-	3,066.67	-	3,066.67
County Administrator	144	0.46%	1,705.02	-	1,705.02	-	1,705.02
Finance Department	318	1.02%	3,765.26	-	3,765.26	-	3,765.26
Property & Liability Insurance	20	0.06%	236.81	-	236.81	18.91	255.72
Facilities & Capital Management	1,121	3.59%	13,273.13	-	13,273.13	1,060.05	14,333.18
County Treasurer	125	0.40%	1,480.05	-	1,480.05	118.20	1,598.26
Central Services-Communications	26	0.08%	307.85	-	307.85	24.59	332.44
Clerk of Courts	1,431	4.59%	16,943.66	-	16,943.66	1,353.20	18,296.86
Child Support	778	2.49%	9,211.86	-	9,211.86	735.70	9,947.56
Soc Svcs- Administration	562	1.80%	6,654.32	-	6,654.32	531.44	7,185.77
Soc Svcs- Income Maint	940	3.01%	11,130.01	-	11,130.01	888.89	12,018.90
Soc Svcs- Programs	1,799	5.76%	21,300.94	-	21,300.94	1,701.19	23,002.13
Health Department	1,235	3.96%	14,622.93	-	14,622.93	1,167.85	15,790.79
ADRC	2,565	8.22%	30,370.71	(20,160.00)	10,210.71	2,425.54	12,636.25
Juvenile Detention/Shelter Home	75	0.24%	888.03	-	888.03	70.92	958.95
County Clerk	193	0.62%	2,285.20	-	2,285.20	182.51	2,467.71
District Attorney	599	1.92%	7,092.42	-	7,092.42	566.43	7,658.85
Sheriff	3,918	12.56%	46,390.82	-	46,390.82	3,704.98	50,095.79
Corrections	1,875	6.01%	22,200.81	-	22,200.81	1,773.06	23,973.87
Emergency Government	223	0.71%	2,640.42	-	2,640.42	210.88	2,851.29
Justice Alternatives Programs	33	0.11%	390.73	-	390.73	31.21	421.94
Conservation, Planning & Zoning	1,009	3.23%	11,947.00	-	11,947.00	954.14	12,901.14
Parks, Recreation & Forestry	4,791	15.35%	56,727.51	-	56,727.51	4,530.51	61,258.03
Solid Waste	412	1.32%	4,878.26	-	4,878.26	389.60	5,267.86
Highway	2,723	8.73%	32,241.50	-	32,241.50	2,574.95	34,816.45
Central Wisconsin Airport	869	2.78%	10,289.34	-	10,289.34	821.75	11,111.09
Library	1,483	4.75%	17,559.36	-	17,559.36	1,402.37	18,961.73
Veterans	127	0.41%	1,503.73	-	1,503.73	120.10	1,623.83
Register of Deeds	100	0.32%	1,184.04	-	1,184.04	94.56	1,278.61
Other Departments / Programs	1,185	3.80%	14,030.91	-	14,030.91	1,120.57	15,151.48
<b>Total</b>	<b>31,206</b>	<b>100.00%</b>	<b>\$ 369,492.54</b>	<b>\$ (20,160.00)</b>	<b>\$ 349,332.54</b>	<b>\$ 28,574.11</b>	<b>\$ 377,906.65</b>

**Allocation Basis:** Number of Payroll Disbursements Processed by Department During 2023

**Allocation Source:** County Financial Records & Reports



DEPARTMENT 8  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Department Specific

Total 1st Tier Allocation           \$ 37,962.54  
Total 2nd Tier Allocation           3,611.59  
**Total Allocated Cost               \$ 41,574.14**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
UW Dormitory	20,962.26	100.00%	37,962.54	-	37,962.54	3,611.59	41,574.14
<b>Total</b>	<b>20,962.26</b>	<b>100.00%</b>	<b>\$ 37,962.54</b>	<b>\$ -</b>	<b>\$ 37,962.54</b>	<b>\$ 3,611.59</b>	<b>\$ 41,574.14</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

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

**DEPARTMENT 8  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Finance Department**

<b>Grantee Department</b>	<b>Total</b>	<b>Accounting &amp; Budgets</b>		<b>Payroll</b>
Building Depreciation	\$ -	\$ -	\$ -	-
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	<b>358.51</b>	358.51		-
Employee Resources	<b>8,755.72</b>	5,582.48		3,173.24
Corporation Counsel	<b>5,490.87</b>	2,424.20		3,066.67
County Administrator	<b>4,018.25</b>	2,313.23		1,705.02
Finance Department	<b>15,416.77</b>	11,651.51		3,765.26
Property & Liability Insurance	<b>3,681.00</b>	3,425.28		255.72
Facilities & Capital Management	<b>49,868.10</b>	35,534.92		14,333.18
County Treasurer	<b>54,811.73</b>	53,213.47		1,598.26
Central Services-Communications	<b>1,053.06</b>	720.62		332.44
Clerk of Courts	<b>61,693.07</b>	43,396.21		18,296.86
Child Support	<b>22,067.05</b>	12,119.49		9,947.56
Soc Svcs- Administration	<b>22,374.91</b>	15,189.14		7,185.77
Soc Svcs- Income Maint	<b>22,247.94</b>	10,229.04		12,018.90
Soc Svcs- Programs	<b>74,381.30</b>	51,379.17		23,002.13
Special Education	-	-		-
Health Department	<b>60,188.38</b>	44,397.59		15,790.79
NCHCC	-	-		-
ADRC	<b>156,544.72</b>	143,908.47		12,636.25
Juvenile Detention/Shelter Home	<b>2,568.65</b>	1,609.69		958.95
County Clerk	<b>25,705.32</b>	23,237.61		2,467.71
Judicial	-	-		-
District Attorney	<b>22,614.03</b>	14,955.18		7,658.85
Sheriff	<b>117,356.65</b>	67,260.85		50,095.79
Corrections	<b>48,587.20</b>	24,613.34		23,973.87
Emergency Government	<b>5,396.85</b>	2,545.56		2,851.29
Justice Alternatives Programs	<b>3,369.93</b>	2,947.99		421.94
Conservation, Planning & Zoning	<b>40,312.72</b>	27,411.58		12,901.14
Parks, Recreation & Forestry	<b>173,356.33</b>	112,098.30		61,258.03
Solid Waste	<b>29,993.50</b>	24,725.64		5,267.86
Highway	<b>111,108.43</b>	76,291.98		34,816.45
Central Wisconsin Airport	<b>41,367.71</b>	30,256.62		11,111.09

DEPARTMENT 8  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll
UW Extension	4,398.58	4,398.58	-
UW Dormitory	41,574.14	-	-
Library	208,596.72	189,634.99	18,961.73
Veterans	3,383.26	1,759.43	1,623.83
Register of Deeds	5,574.24	4,295.64	1,278.61
Other Departments / Programs	28,216.21	13,064.72	15,151.48
<b>Total</b>	<b>\$ 1,476,431.82</b>	<b>\$ 1,056,951.03</b>	<b>\$ 377,906.65</b>

DEPARTMENT 8  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Department Specific
Building Depreciation	\$ -
Equipment Depreciation	-
Special Accounting	-
Information Technology	-
Employee Resources	-
Corporation Counsel	-
County Administrator	-
Finance Department	-
Property & Liability Insurance	-
Facilities & Capital Management	-
County Treasurer	-
Central Services-Communications	-
Clerk of Courts	-
Child Support	-
Soc Svcs- Administration	-
Soc Svcs- Income Maint	-
Soc Svcs- Programs	-
Special Education	-
Health Department	-
NCHCC	-
ADRC	-
Juvenile Detention/Shelter Home	-
County Clerk	-
Judicial	-
District Attorney	-
Sheriff	-
Corrections	-
Emergency Government	-
Justice Alternatives Programs	-
Conservation, Planning & Zoning	-
Parks, Recreation & Forestry	-
Solid Waste	-
Highway	-
Central Wisconsin Airport	-

DEPARTMENT 8  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	<u>Department Specific</u>
UW Extension	-
UW Dormitory	41,574.14
Library	-
Veterans	-
Register of Deeds	-
Other Departments / Programs	-
	<hr/>
<b>Total</b>	<b>\$ 41,574.14</b>
	<hr/> <hr/>

**DEPARTMENT 9  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**PROPERTY & LIABILITY INSURANCE**

**NATURE AND EXTENT OF SERVICES**

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

Ref: 2 CFR 200 Subpart E.

DEPARTMENT 9  
FISCAL 2023

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
<b>Expenditures:</b>			
Salaries & Wages	\$ 9,037.06	\$ -	\$ 9,037.06
Fringe Benefits	36,905.00	-	36,905.00
Other Professional Services	9,094.50	-	9,094.50
Machinery/Equipment Maint Services	1,061.00	-	1,061.00
Copier Charges	55.77	-	55.77
Personal Auto Mileage	45.85	-	45.85
Loss Control	7,500.00	-	7,500.00
Insurance Equipment Premium	58,572.00	-	58,572.00
Insurance Auto Liability Premium	51,208.00	-	51,208.00
Insurance Auto Comp Premium	52,898.00	-	52,898.00
Insurance Auto Comp Claim	36,755.14	-	36,755.14
Insurance Auto Collision Self-Insurance	23,201.92	-	23,201.92
Insurance Property Claims	8,286.10	-	8,286.10
Insurance Public Liability	7,174.13	-	7,174.13
Crime Policy Premium	8,269.00	-	8,269.00
Insurance Professional Liability	320,018.00	-	320,018.00
Gen/Auto Liability Self Ins Reimbursement	33,937.68	-	33,937.68
Insurance General Liability	239,543.80	-	239,543.80
Insurance Boiler Premium	12,997.00	-	12,997.00
Insurance Building & Contents	258,304.00	-	258,304.00
Insurance Other Premium	20,634.32	-	20,634.32
Loss / Loss Adjustment	345,177.00	-	345,177.00
<b>Total Expenditures</b>	<b>\$ 1,540,675.27</b>	<b>\$ -</b>	<b>\$ 1,540,675.27</b>
<b>Cost Adjustments:</b>			
Interest Income	(314,151.51)	-	(314,151.51)
Recoveries Damage to Other Property	(12,336.86)	-	(12,336.86)
Insurance Premium Dividends	(46,545.00)	-	(46,545.00)
Refund of Expenditures	(66,611.80)	-	(66,611.80)

DEPARTMENT 9  
FISCAL 2023

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

Department: Property & Liability Insurance

Functions:	<u>Total</u>	<u>General &amp; Administrative</u>	<u>Property &amp; Casualty Insurance</u>
<b>Total Cost Adjustments</b>	\$ (439,645.17)	\$ -	\$ (439,645.17)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
<b>1st Allocation</b>			
Building Depreciation	2,789.06		2,789.06
Equipment Depreciation	-		-
Special Accounting	643.90		643.90
Information Technology	-		-
Employee Resources	749.45		749.45
Corporation Counsel	62,087.53		62,087.53
County Administrator	9,432.73		9,432.73
Finance Department	3,360.95		3,360.95
<b>Total 1st Allocation</b>	<b>79,063.63</b>	<b>-</b>	<b>79,063.63</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 1,180,093.73</b>	<b>\$ -</b>	<b>\$ 1,180,093.73</b>
<b>2nd Allocation</b>			
Building Depreciation	0.73		0.73
Equipment Depreciation	-		-
Special Accounting	43.15		43.15
Information Technology	-		-
Employee Resources	143.86		143.86
Corporation Counsel	3,731.97		3,731.97

DEPARTMENT 9  
FISCAL 2023

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
County Administrator	632.21		632.21
Finance Department	320.05		320.05
Property & Liability Insurance	-		-
Facilities & Capital Management	5,097.32		5,097.32
County Treasurer	335.12		335.12
Central Services-Communications	645.34		645.34
Clerk of Courts	-		-
	-		-
<b>Total 2nd Allocation</b>	<b>10,949.74</b>	-	<b>10,949.74</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 10,949.74</b>	<b>\$ -</b>	<b>\$ 10,949.74</b>
Total Incoming Costs	90,013.36	-	90,013.36
<b>Total Allocated Cost</b>	<b>\$ 1,191,043.46</b>	<b>\$ -</b>	<b>\$ 1,191,043.46</b>

**DEPARTMENT 9  
FISCAL 2023**

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

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

Total 1st Tier Allocation \$ 1,180,093.73  
Total 2nd Tier Allocation 10,949.74  
**Total Allocated Cost \$ 1,191,043.46**

Grantee Department	Allocated		Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage					
Information Technology	3,724.00	0.16%	1,880.23	(3,724.00)	(1,843.77)	-	(1,843.77)
Employee Resources	8,948.00	0.38%	4,517.81	-	4,517.81	-	4,517.81
Corporation Counsel	13,640.00	0.58%	6,886.78	-	6,886.78	-	6,886.78
County Administrator	37,353.00	1.60%	18,859.39	-	18,859.39	-	18,859.39
Finance Department	144,870.00	6.20%	73,144.30	-	73,144.30	-	73,144.30
Facilities & Capital Management	126,090.00	5.39%	63,662.35	(10,187.00)	53,475.35	648.57	54,123.92
County Treasurer	11,291.00	0.48%	5,700.78	-	5,700.78	58.08	5,758.86
Clerk of Courts	53,429.00	2.29%	26,976.10	-	26,976.10	274.82	27,250.92
Soc Svcs- Administration	272,732.00	11.67%	137,701.33	-	137,701.33	1,402.85	139,104.18
Health Department	82,694.00	3.54%	41,751.88	(13,190.00)	28,561.88	425.35	28,987.23
NCHCC	81,408.00	3.48%	41,102.58	-	41,102.58	418.74	41,521.32
ADRC	112,884.00	4.83%	56,994.69	(69,571.00)	(12,576.31)	580.64	(11,995.66)
Juvenile Detention/Shelter Home	6,031.00	0.26%	3,045.03	-	3,045.03	31.02	3,076.05
County Clerk	17,389.00	0.74%	8,779.64	-	8,779.64	89.44	8,869.08
District Attorney	17,854.00	0.76%	9,014.42	-	9,014.42	91.84	9,106.25
Sheriff	407,681.00	17.44%	205,836.56	(400.00)	205,436.56	2,096.99	207,533.55
Emergency Government	7,666.00	0.33%	3,870.53	(4,500.00)	(629.47)	39.43	(590.03)
Conservation, Planning & Zoning	51,503.00	2.20%	26,003.67	(3,964.00)	22,039.67	264.92	22,304.58
Parks, Recreation & Forestry	178,247.00	7.63%	89,996.22	(97,158.00)	(7,161.78)	916.85	(6,244.93)
Solid Waste	97,200.00	4.16%	49,075.90	(59,647.00)	(10,571.10)	499.97	(10,071.13)
Highway	322,468.00	13.80%	162,812.85	(197,882.00)	(35,069.15)	1,658.68	(33,410.47)
Central Wisconsin Airport	139,437.00	5.97%	70,401.20	(112,000.00)	(41,598.80)	717.22	(40,881.58)
UW Extension	4,214.00	0.18%	2,127.63	-	2,127.63	21.68	2,149.31
UW Dormitory	42,306.00	1.81%	21,360.14	-	21,360.14	217.61	21,577.75
Library	73,269.00	3.13%	36,993.23	(44,961.00)	(7,967.77)	376.87	(7,590.89)
Veterans	3,716.00	0.16%	1,876.19	-	1,876.19	19.11	1,895.31
Register of Deeds	7,881.00	0.34%	3,979.09	-	3,979.09	40.54	4,019.62
Other Departments / Programs	11,375.00	0.49%	5,743.19	(1,800.00)	3,943.19	58.51	4,001.70
<b>Total</b>	<b>2,337,300.00</b>	<b>100.00%</b>	<b>\$ 1,180,093.73</b>	<b>\$ (618,984.00)</b>	<b>\$ 561,109.73</b>	<b>\$ 10,949.74</b>	<b>\$ 572,059.46</b>

**Allocation Basis:** Property & Liability Insurance Premiums Identified by Department During 2023

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



DEPARTMENT 9  
FISCAL 2023

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

Department: Property & Liability Insurance

Grantee Department	<u>Total</u>	<u>Property &amp; Casualty Insurance</u>
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	<b>(1,843.77)</b>	(1,843.77)
Employee Resources	<b>4,517.81</b>	4,517.81
Corporation Counsel	<b>6,886.78</b>	6,886.78
County Administrator	<b>18,859.39</b>	18,859.39
Finance Department	<b>73,144.30</b>	73,144.30
Property & Liability Insurance	-	-
Facilities & Capital Management	<b>54,123.92</b>	54,123.92
County Treasurer	<b>5,758.86</b>	5,758.86
Central Services-Communications	-	-
Clerk of Courts	<b>27,250.92</b>	27,250.92
Child Support	-	-
Soc Svcs- Administration	<b>139,104.18</b>	139,104.18
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	<b>28,987.23</b>	28,987.23
NCHCC	<b>41,521.32</b>	41,521.32
ADRC	<b>(11,995.66)</b>	(11,995.66)
Juvenile Detention/Shelter Home	<b>3,076.05</b>	3,076.05
County Clerk	<b>8,869.08</b>	8,869.08
Judicial	-	-
District Attorney	<b>9,106.25</b>	9,106.25
Sheriff	<b>207,533.55</b>	207,533.55
Corrections	-	-
Emergency Government	<b>(590.03)</b>	(590.03)
Justice Alternatives Programs	-	-
Conservation, Planning & Zoning	<b>22,304.58</b>	22,304.58
Parks, Recreation & Forestry	<b>(6,244.93)</b>	(6,244.93)
Solid Waste	<b>(10,071.13)</b>	(10,071.13)
Highway	<b>(33,410.47)</b>	(33,410.47)

DEPARTMENT 9  
FISCAL 2023

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

Department: Property & Liability Insurance

Grantee Department	<u>Total</u>	<u>Property &amp; Casualty Insurance</u>
Central Wisconsin Airport	(40,881.58)	(40,881.58)
UW Extension	2,149.31	2,149.31
UW Dormitory	21,577.75	21,577.75
Library	(7,590.89)	(7,590.89)
Veterans	1,895.31	1,895.31
Register of Deeds	4,019.62	4,019.62
Other Departments / Programs	4,001.70	4,001.70
	<hr/>	<hr/>
<b>Total</b>	<b>\$ 572,059.46</b>	<b>\$ 572,059.46</b>

**DEPARTMENT 10  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**FACILITIES & CAPITAL MANAGEMENT**

**NATURE AND EXTENT OF SERVICES**

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

The following properties are indicated on the employees Personnel Activity Reports (PARs) as having received services during 2023 with allocations based on occupancy as noted:

- **Courthouse/Annex:** Usable square footage by occupying department.
- **Health & Social Services Building (400 East Thomas):** Usable square footage by occupying department. Note, Child Support and the Department of Social Services moved out of this facility in late June 2023.
- **212 River Drive Building:** Usable square footage by occupying department.
- **210 River Drive Building:** Usable square footage by occupying department.
- **USDA Building (326 River Drive):** Usable square footage by occupying department.
- **Juvenile Detention and Shelter Home:** 100% to Juvenile Detention/Shelter Home.
- **West Street Property:** Usable square footage by occupying department.
- **Public Safety Building:** Usable square footage by occupying department.
- **University Center:** Usable square footage by occupying department.
- **Highway:** 100% to Highway Department.
- **Library:** 100% to Library.

**DEPARTMENT 10 continued  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**FACILITIES & CAPITAL MANAGEMENT**

**NATURE AND EXTENT OF SERVICES**

- **1000 Lakeview Drive:** Usable square footage by occupying department. Note, Child Support and the Department of Social Services moved into this facility in late June 2023.
- **1200 Lakeview Drive:** Usable square footage by occupying department.
- **NCHC Campus:** Usable square footage by occupying department.
- **Miscellaneous Properties:** Direct staff effort by benefiting department.
- **Excluded/Unallowable Items:** Expenses funded through federal grants or non-facility capital items have been excluded from allocation.

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

Ref.: 2 CFR 200 Subpart E

**DEPARTMENT 10  
FISCAL 2023**

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.
<b>Expenditures:</b>				
Salaries & Wages	\$ 1,713,235.41	\$ 463,772.83	\$ 165,841.19	\$ 30,495.59
Fringe Benefits	687,759.73	186,176.56	66,575.14	12,242.12
Legal Services	32,502.00	-	-	-
Technology Services	10,589.25	-	-	-
Architectural, Engineering & Planning Services	959,816.66	-	17,147.15	-
Contractor Services	366,044.95	-	167,793.30	-
Contractual Services	590.00	-	-	-
Pest Extermination	5,394.93	1,314.47	646.24	-
Other Professional Services	13,189.00	13,189.00	-	-
IT - Equipment and Hardware	469,145.49	-	-	-
Water	357,260.83	(38,551.41)	11,553.50	2,313.41
Electric	957,357.66	(58,467.47)	352,251.40	-
Sewer	26,804.35	(31,376.38)	5,626.86	-
Natural/Propane Gas	522,481.03	(118,787.71)	119,816.30	-
Telephone, Internet and Cable	10,031.67	10,031.67	-	-
Other Utility Service	13,529.69	13,529.69	-	-
Motor Vehicles Repair Services	5,221.02	4,326.28	894.74	-
Other Machinery/Equip Repairs	27,940.96	335.67	-	-
Inspection Services	10,279.00	-	-	-
Grounds & Ground Improvement	26,521.34	225.77	-	-
Building Repair & Maintenance Services	123,822.86	(10,762.66)	5,163.00	-
Building Equipment Maintenance Services	54,919.64	5,954.58	15,464.38	-
Fire Protection	2,726.45	2,608.45	-	-
Copier Charges	1,449.84	1,449.84	-	-
Landfill Services	24,949.45	-	-	-
Refuse Collection	32,814.88	1,075.91	16,269.13	-
Sundry Contractual Services	187,751.67	60,368.61	17,508.13	440.00
Printing and Forms	959.88	959.88	-	-
Office Supplies	1,040.86	1,040.86	-	-
Subscriptions	120.00	120.00	-	-
Registration Fees/Tuition	5,405.40	5,405.40	-	-
Advertising	932.17	-	122.52	-
Personal Auto Mileage	366.80	366.80	-	-
Commercial Travel	245.00	245.00	-	-
Meals	100.00	100.00	-	-
Lodging	1,172.70	1,172.70	-	-
Meeting Expenses	205.07	205.07	-	-
Lab and Medical Supplies	2,806.00	1,984.15	-	-
Household/Janitorial Supplies	59,617.14	59,617.14	-	-

**DEPARTMENT 10  
FISCAL 2023**

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.
Clothing/Uniforms	106.81	106.81	-	-
Tool Allowance-Employees	697.76	-	697.76	-
Technology Supplies	138,539.23	-	-	-
Gasoline	8,767.23	8,767.23	-	-
Motor Vehicle Fluids	847.22	847.22	-	-
Motor Vehicle Parts & Supplies	1,164.77	1,008.47	-	-
Tires & Tubes	638.02	638.02	-	-
Shop Equipment-Tools-Supplies	10,542.28	10,130.55	223.63	-
Machinery & Equipment Parts	24,036.81	979.16	-	-
Sign Parts/Supplies	960.16	720.39	-	-
Painting Supplies	3,963.78	3,257.96	-	-
Plumbing/Electrical Supplies	25,005.20	2,285.92	3,577.40	-
Other Supplies	83,812.73	-	88.18	-
Small Hardware/Wire/Nails	989.17	981.00	-	-
Other Chemicals	35,367.32	34,587.89	-	-
Electrical Fixtures	314.54	314.54	-	-
Other Fabricated Materials	5,964.68	5,964.68	-	-
Miscellaneous Building Materials	177.96	-	-	-
Insurance Equipment Premium	4,230.00	4,230.00	-	-
Insurance Auto Liability Premium	5,957.00	5,957.00	-	-
Other Rents/Leases	7,025.00	-	-	-
Fees & Permits	5,553.38	5,413.38	-	-
Furniture, Fixtures and Equipment	643,240.59	-	7,990.08	-
Software - Capital	10,128.30	-	-	-
Other Capital Equipment	56,569.26	56,569.26	-	-
Motor Vehicles-Law Enforcement	210.01	210.01	-	-
General Municipal Buildings	6,351,338.58	(376,589.03)	1,483,480.03	-
Park Facilities	151,900.00	-	-	-
NCHC Buildings	12,976,880.35	-	-	-
Parking Lot Improvements	111,940.00	3,580.00	26,455.00	4,650.00
UWMC Buildings	290,022.98	-	-	-
Corrections Building	252,165.00	-	-	-
Other Capital Improvements	287,579.32	-	75,936.15	-
Transfer to General Fund	1,200,949.00	-	-	-
Transfer to Capital Projects Fund	1,025,454.00	-	-	-
Transfer to Highway Fund	805,007.00	-	-	-
<b>Total Expenditures</b>	<b>31,245,146.22</b>	<b>347,591.15</b>	<b>2,561,121.21</b>	<b>50,141.12</b>

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.
<b>Cost Adjustments:</b>				
Federal Grants-General Government	(5,455,572.11)	(390,200.00)	-	-
State Grants-Human Services	(5,000,000.00)	-	-	-
Misc. Rental of Buildings & Properties	(21,266.84)	(21,266.84)	-	-
Other Miscellaneous Revenue	(20,750.00)	(20,750.00)	-	-
Transfer from the General Fund	(639,835.00)	-	-	-
Transfer from Capital Projects Fund	(1,025,454.00)	-	-	-
<b>Total Cost Adjustments</b>	<b>(12,162,877.95)</b>	<b>(432,216.84)</b>	<b>-</b>	<b>-</b>
General & Administrative Allocation	(0.00)	84,625.69	(11,232.37)	(2,065.46)
Disallowed / Capitalized	(14,121,929.20)	-	(1,652,785.34)	-
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Depreciation	77,408.27	-	6,416.43	125.62
Equipment Depreciation	42,315.77	-	3,507.59	68.67
Special Accounting	8,211.53	-	680.66	13.33
Information Technology	34,868.98	-	2,890.32	56.59
Employee Resources	27,156.21	-	2,251.00	44.07
Corporation Counsel	1,355.92	-	112.39	2.20
County Administrator	182,258.12	-	15,107.51	295.77
Finance Department	45,683.97	-	3,786.78	74.14
Property & Liability Insurance	53,475.35	-	4,432.61	86.78
<b>Total 1st Allocation</b>	<b>472,734.13</b>	<b>-</b>	<b>39,185.28</b>	<b>767.16</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(153,528.65)	-	-	-
<b>Total 1st Tier Allocation</b>	<b>5,279,544.55</b>	<b>0.00</b>	<b>936,288.78</b>	<b>48,842.83</b>
<b>2nd Allocation</b>				
Building Depreciation	20.21	-	1.68	0.03
Equipment Depreciation	9.79	-	0.81	0.02
Special Accounting	563.51	-	46.71	0.91
Information Technology	1,301.58	-	107.89	2.11

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex	Health & Social Services Bldg.
Employee Resources	5,213.75	-	432.17	8.46
Corporation Counsel	81.50	-	6.76	0.13
County Administrator	12,137.98	-	1,006.13	19.70
Finance Department	4,184.13	-	346.83	6.79
Property & Liability Insurance	648.57	-	53.76	1.05
Facilities & Capital Management	59,352.91	-	4,919.81	96.32
County Treasurer	4,618.79	-	382.85	7.50
Central Services-Communications	25,301.76	-	2,097.28	41.06
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>113,434.48</b>	<b>-</b>	<b>9,402.67</b>	<b>184.08</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(36,839.82)	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>76,594.65</b>	<b>-</b>	<b>9,402.67</b>	<b>184.08</b>
Total Incoming Costs	395,800.13	-	48,587.95	951.25
<b>Total Allocated Cost</b>	<b>\$ 5,356,139.20</b>	<b>\$ 0.00</b>	<b>\$ 945,691.45</b>	<b>\$ 49,026.91</b>

**DEPARTMENT 10  
FISCAL 2023**

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

**Department: Facilities & Capital Management**

Functions:	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg. (326 River Drive)	Juvenile Detention & Shelter Home
<b>Expenditures:</b>				
Salaries & Wages	\$ 13,363.24	\$ 13,363.24	\$ 342.65	\$ 24,156.62
Fringe Benefits	5,364.53	5,364.53	137.55	9,697.41
Legal Services	-	-	-	-
Technology Services	-	-	-	-
Architectural, Engineering & Planning Services	-	-	-	-
Contractor Services	-	-	-	-
Contractual Services	-	-	-	-
Pest Extermination	363.37	413.06	-	262.91
Other Professional Services	-	-	-	-
IT - Equipment and Hardware	-	-	-	-
Water	2,362.98	648.96	523.06	6,326.11
Electric	14,887.13	11,271.75	3,040.50	35,118.03
Sewer	1,178.43	329.51	238.84	-
Natural/Propane Gas	6,180.63	3,770.00	2,555.89	20,099.73
Telephone, Internet and Cable	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicles Repair Services	-	-	-	-
Other Machinery/Equip Repairs	-	-	-	-
Inspection Services	-	-	-	-
Grounds & Ground Improvement	-	-	-	-
Building Repair & Maintenance Services	61.92	112.75	132.68	43.93
Building Equipment Maintenance Services	697.84	-	403.50	3,956.29
Fire Protection	-	-	-	-
Copier Charges	-	-	-	-
Landfill Services	-	-	-	-
Refuse Collection	3,316.97	-	-	1,733.32
Sundry Contractual Services	787.02	1,825.88	-	980.00
Printing and Forms	-	-	-	-
Office Supplies	-	-	-	-
Subscriptions	-	-	-	-
Registration Fees/Tuition	-	-	-	-
Advertising	-	-	-	-
Personal Auto Mileage	-	-	-	-
Commercial Travel	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	-
Lab and Medical Supplies	-	-	-	-
Household/Janitorial Supplies	-	-	-	-

**DEPARTMENT 10  
FISCAL 2023**

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

Department: Facilities & Capital Management

Functions:	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg. (326 River Drive)	Juvenile Detention & Shelter Home
Clothing/Uniforms	-	-	-	-
Tool Allowance-Employees	-	-	-	-
Technology Supplies	-	-	-	-
Gasoline	-	-	-	-
Motor Vehicle Fluids	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Shop Equipment-Tools-Supplies	-	-	-	-
Machinery & Equipment Parts	-	-	-	-
Sign Parts/Supplies	-	-	-	-
Painting Supplies	-	-	-	-
Plumbing/Electrical Supplies	266.33	49.94	-	1,416.43
Other Supplies	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	-
Other Chemicals	-	-	-	-
Electrical Fixtures	-	-	-	-
Other Fabricated Materials	-	-	-	-
Miscellaneous Building Materials	-	-	-	-
Insurance Equipment Premium	-	-	-	-
Insurance Auto Liability Premium	-	-	-	-
Other Rents/Leases	-	-	-	-
Fees & Permits	-	70.00	-	-
Furniture, Fixtures and Equipment	-	-	-	-
Software - Capital	-	-	-	-
Other Capital Equipment	-	-	-	-
Motor Vehicles-Law Enforcement	-	-	-	-
General Municipal Buildings	-	-	-	-
Park Facilities	-	-	-	-
NCHC Buildings	-	-	-	-
Parking Lot Improvements	-	-	-	-
UWMC Buildings	-	-	-	-
Corrections Building	-	-	-	-
Other Capital Improvements	-	-	-	-
Transfer to General Fund	-	-	-	-
Transfer to Capital Projects Fund	-	-	-	-
Transfer to Highway Fund	-	-	-	-
<b>Total Expenditures</b>	<b>48,830.38</b>	<b>37,219.61</b>	<b>7,374.67</b>	<b>103,790.78</b>

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Functions:	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg. (326 River Drive)	Juvenile Detention & Shelter Home
<b>Cost Adjustments:</b>				
Federal Grants-General Government	-	-	-	-
State Grants-Human Services	-	-	-	-
Misc. Rental of Buildings & Properties	-	-	-	-
Other Miscellaneous Revenue	-	-	-	-
Transfer from the General Fund	-	-	-	-
Transfer from Capital Projects Fund	-	-	-	-
<b>Total Cost Adjustments</b>	-	-	-	-
General & Administrative Allocation	(905.09)	(905.09)	(23.21)	(1,636.12)
Disallowed / Capitalized	-	-	-	-
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Depreciation	122.34	93.25	18.48	260.03
Equipment Depreciation	66.88	50.97	10.10	142.15
Special Accounting	12.98	9.89	1.96	27.58
Information Technology	55.11	42.00	8.32	117.13
Employee Resources	42.92	32.71	6.48	91.22
Corporation Counsel	2.14	1.63	0.32	4.55
County Administrator	288.04	219.55	43.50	612.24
Finance Department	72.20	55.03	10.90	153.46
Property & Liability Insurance	84.51	64.42	12.76	179.63
<b>Total 1st Allocation</b>	<b>747.11</b>	<b>569.46</b>	<b>112.83</b>	<b>1,588.00</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>48,672.40</b>	<b>36,883.99</b>	<b>7,464.29</b>	<b>103,742.67</b>
<b>2nd Allocation</b>				
Building Depreciation	0.03	0.02	0.00	0.07
Equipment Depreciation	0.02	0.01	0.00	0.03
Special Accounting	0.89	0.68	0.13	1.89
Information Technology	2.06	1.57	0.31	4.37

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Functions:	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg. (326 River Drive)	Juvenile Detention & Shelter Home
Employee Resources	8.24	6.28	1.24	17.51
Corporation Counsel	0.13	0.10	0.02	0.27
County Administrator	19.18	14.62	2.90	40.77
Finance Department	6.61	5.04	1.00	14.06
Property & Liability Insurance	1.02	0.78	0.15	2.18
Facilities & Capital Management	93.80	71.50	14.17	199.38
County Treasurer	7.30	5.56	1.10	15.52
Central Services-Communications	39.99	30.48	6.04	84.99
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>179.27</b>	<b>136.64</b>	<b>27.07</b>	<b>381.05</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>179.27</b>	<b>136.64</b>	<b>27.07</b>	<b>381.05</b>
Total Incoming Costs	926.38	706.11	139.91	1,969.05
<b>Total Allocated Cost</b>	<b>\$ 48,851.67</b>	<b>\$ 37,020.63</b>	<b>\$ 7,491.37</b>	<b>\$ 104,123.71</b>

**DEPARTMENT 10  
FISCAL 2023**

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

**Department: Facilities & Capital Management**

Functions:	West Street			
	Property	Public Safety Bldg.	University Center	Highway
<b>Expenditures:</b>				
Salaries & Wages	\$ 13,191.91	\$ 186,228.69	\$ -	\$ 131,576.48
Fringe Benefits	5,295.75	74,759.48	-	52,819.95
Legal Services	-	-	-	-
Technology Services	-	-	-	-
Architectural, Engineering & Planning Services	-	8,724.35	-	-
Contractor Services	-	-	92,913.00	-
Contractual Services	-	-	-	-
Pest Extermination	-	-	-	-
Other Professional Services	-	-	-	-
IT - Equipment and Hardware	-	-	-	-
Water	580.54	92,586.06	-	-
Electric	4,644.33	756.72	-	-
Sewer	-	48,957.99	-	-
Natural/Propane Gas	1,348.48	2,603.65	-	-
Telephone, Internet and Cable	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicles Repair Services	-	-	-	-
Other Machinery/Equip Repairs	-	-	27,605.29	-
Inspection Services	-	-	-	-
Grounds & Ground Improvement	-	-	-	-
Building Repair & Maintenance Services	150.72	3,081.67	9,501.01	-
Building Equipment Maintenance Services	-	4,663.70	-	-
Fire Protection	-	-	-	-
Copier Charges	-	-	-	-
Landfill Services	-	-	-	-
Refuse Collection	819.84	-	-	-
Sundry Contractual Services	371.72	8,480.00	16,670.80	-
Printing and Forms	-	-	-	-
Office Supplies	-	-	-	-
Subscriptions	-	-	-	-
Registration Fees/Tuition	-	-	-	-
Advertising	-	-	161.22	-
Personal Auto Mileage	-	-	-	-
Commercial Travel	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	-
Lab and Medical Supplies	-	-	821.85	-
Household/Janitorial Supplies	-	-	-	-

**DEPARTMENT 10  
FISCAL 2023**

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

Department: Facilities & Capital Management

Functions:	West Street			
	Property	Public Safety Bldg.	University Center	Highway
Clothing/Uniforms	-	-	-	-
Tool Allowance-Employees	-	-	-	-
Technology Supplies	-	-	-	-
Gasoline	-	-	-	-
Motor Vehicle Fluids	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Shop Equipment-Tools-Supplies	-	-	-	-
Machinery & Equipment Parts	-	-	23,057.65	-
Sign Parts/Supplies	-	-	-	-
Painting Supplies	-	573.81	-	-
Plumbing/Electrical Supplies	-	2,225.14	2,185.01	-
Other Supplies	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	-
Other Chemicals	-	-	-	-
Electrical Fixtures	-	-	-	-
Other Fabricated Materials	-	-	-	-
Miscellaneous Building Materials	-	-	-	-
Insurance Equipment Premium	-	-	-	-
Insurance Auto Liability Premium	-	-	-	-
Other Rents/Leases	-	-	-	-
Fees & Permits	-	-	-	-
Furniture, Fixtures and Equipment	-	-	-	-
Software - Capital	-	-	-	-
Other Capital Equipment	-	-	-	-
Motor Vehicles-Law Enforcement	-	-	-	-
General Municipal Buildings	-	-	-	-
Park Facilities	-	-	-	-
NCHC Buildings	-	-	-	-
Parking Lot Improvements	-	3,480.00	5,875.00	-
UWMC Buildings	-	-	290,022.98	-
Corrections Building	-	205,106.00	-	-
Other Capital Improvements	-	-	-	-
Transfer to General Fund	-	-	-	-
Transfer to Capital Projects Fund	-	-	-	-
Transfer to Highway Fund	-	-	-	-
<b>Total Expenditures</b>	<b>26,403.29</b>	<b>642,227.26</b>	<b>468,813.81</b>	<b>184,396.43</b>

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Functions:	West Street Property	Public Safety Bldg.	University Center	Highway
<b>Cost Adjustments:</b>				
Federal Grants-General Government	-	-	-	-
State Grants-Human Services	-	-	-	-
Misc. Rental of Buildings & Properties	-	-	-	-
Other Miscellaneous Revenue	-	-	-	-
Transfer from the General Fund	-	-	-	-
Transfer from Capital Projects Fund	-	-	-	-
<b>Total Cost Adjustments</b>	-	-	-	-
General & Administrative Allocation	(893.48)	(12,613.21)	-	(8,911.63)
Disallowed / Capitalized	-	(213,830.35)	(383,097.20)	-
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Depreciation	66.15	1,608.99	1,174.53	461.97
Equipment Depreciation	36.16	879.56	642.06	252.54
Special Accounting	7.02	170.68	124.59	49.01
Information Technology	29.80	724.78	529.07	208.10
Employee Resources	23.21	564.46	412.05	162.07
Corporation Counsel	1.16	28.18	20.57	8.09
County Administrator	155.75	3,788.36	2,765.43	1,087.72
Finance Department	39.04	949.57	693.17	272.64
Property & Liability Insurance	45.70	1,111.52	811.39	319.14
<b>Total 1st Allocation</b>	<b>403.97</b>	<b>9,826.11</b>	<b>7,172.87</b>	<b>2,821.27</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>25,913.78</b>	<b>425,609.81</b>	<b>92,889.48</b>	<b>178,306.07</b>
<b>2nd Allocation</b>				
Building Depreciation	0.02	0.42	0.31	0.12
Equipment Depreciation	0.01	0.20	0.15	0.06
Special Accounting	0.48	11.71	8.55	3.36
Information Technology	1.11	27.05	19.75	7.77

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Functions:	West Street			
	Property	Public Safety Bldg.	University Center	Highway
Employee Resources	4.46	108.37	79.11	31.12
Corporation Counsel	0.07	1.69	1.24	0.49
County Administrator	10.37	252.30	184.17	72.44
Finance Department	3.58	86.97	63.49	24.97
Property & Liability Insurance	0.55	13.48	9.84	3.87
Facilities & Capital Management	50.72	1,233.69	900.57	354.22
County Treasurer	3.95	96.00	70.08	27.56
Central Services-Communications	21.62	525.91	383.91	151.00
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>96.93</b>	<b>2,357.81</b>	<b>1,721.16</b>	<b>676.98</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>96.93</b>	<b>2,357.81</b>	<b>1,721.16</b>	<b>676.98</b>
Total Incoming Costs	500.91	12,183.92	8,894.04	3,498.25
<b>Total Allocated Cost</b>	<b>\$ 26,010.72</b>	<b>\$ 427,967.63</b>	<b>\$ 94,610.65</b>	<b>\$ 178,983.05</b>

**DEPARTMENT 10  
FISCAL 2023**

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

**Department: Facilities & Capital Management**

Functions:	Library	1000 Lakeview Drive	1200 Lakeview Drive	North Central Health Care
<b>Expenditures:</b>				
Salaries & Wages	\$ 90,116.18	\$ 97,654.42	\$ 56,194.12	\$ 171,666.19
Fringe Benefits	36,176.16	39,202.30	22,558.52	68,913.52
Legal Services	-	-	-	-
Technology Services	-	-	-	-
Architectural, Engineering & Planning Services	-	77,035.77	-	1,863.13
Contractor Services	-	675.00	-	93,383.65
Contractual Services	-	-	-	-
Pest Extermination	361.47	1,391.93	-	641.48
Other Professional Services	-	-	-	-
IT - Equipment and Hardware	-	4,706.40	-	-
Water	128,445.19	1,276.73	-	148,543.25
Electric	47,166.09	27,621.20	-	511,095.03
Sewer	1,849.10	-	-	-
Natural/Propane Gas	17,707.54	14,612.45	-	445,123.57
Telephone, Internet and Cable	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicles Repair Services	-	-	-	-
Other Machinery/Equip Repairs	-	-	-	-
Inspection Services	-	-	-	1,832.00
Grounds & Ground Improvement	-	-	-	26,295.57
Building Repair & Maintenance Services	2,356.95	1,975.00	-	106,571.74
Building Equipment Maintenance Services	4.49	1,123.24	-	21,928.98
Fire Protection	118.00	-	-	-
Copier Charges	-	-	-	-
Landfill Services	-	-	-	-
Refuse Collection	2,870.02	2,369.09	-	3,140.76
Sundry Contractual Services	2,710.82	1,912.65	-	70,678.36
Printing and Forms	-	-	-	-
Office Supplies	-	-	-	-
Subscriptions	-	-	-	-
Registration Fees/Tuition	-	-	-	-
Advertising	56.56	-	-	-
Personal Auto Mileage	-	-	-	-
Commercial Travel	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	-
Lab and Medical Supplies	-	-	-	-
Household/Janitorial Supplies	-	-	-	-

**DEPARTMENT 10  
FISCAL 2023**

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

Department: Facilities & Capital Management

Functions:	Library	1000 Lakeview Drive	1200 Lakeview Drive	North Central Health Care
Clothing/Uniforms	-	-	-	-
Tool Allowance-Employees	-	-	-	-
Technology Supplies	-	-	-	-
Gasoline	-	-	-	-
Motor Vehicle Fluids	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	156.30
Tires & Tubes	-	-	-	-
Shop Equipment-Tools-Supplies	-	-	-	188.10
Machinery & Equipment Parts	-	-	-	-
Sign Parts/Supplies	-	-	-	-
Painting Supplies	-	-	-	132.01
Plumbing/Electrical Supplies	408.71	83.27	-	12,507.05
Other Supplies	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	8.17
Other Chemicals	-	-	-	779.43
Electrical Fixtures	-	-	-	-
Other Fabricated Materials	-	-	-	-
Miscellaneous Building Materials	-	-	-	-
Insurance Equipment Premium	-	-	-	-
Insurance Auto Liability Premium	-	-	-	-
Other Rents/Leases	-	-	-	7,025.00
Fees & Permits	70.00	-	-	-
Furniture, Fixtures and Equipment	-	356,592.66	-	278,657.85
Software - Capital	-	-	-	-
Other Capital Equipment	-	-	-	-
Motor Vehicles-Law Enforcement	-	-	-	-
General Municipal Buildings	-	3,898,577.53	-	149,470.05
Park Facilities	-	-	-	-
NCHC Buildings	-	-	-	7,544,104.58
Parking Lot Improvements	-	-	67,900.00	-
UWMC Buildings	-	-	-	-
Corrections Building	-	-	-	-
Other Capital Improvements	18,533.00	-	5,490.00	183,340.17
Transfer to General Fund	-	-	-	-
Transfer to Capital Projects Fund	-	-	-	-
Transfer to Highway Fund	-	-	-	-
<b>Total Expenditures</b>	<b>348,950.28</b>	<b>4,526,809.64</b>	<b>152,142.64</b>	<b>9,848,045.94</b>

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Functions:	Library	1000 Lakeview Drive	1200 Lakeview Drive	North Central Health Care
<b>Cost Adjustments:</b>				
Federal Grants-General Government	-	-	-	-
State Grants-Human Services	-	-	-	-
Misc. Rental of Buildings & Properties	-	-	-	-
Other Miscellaneous Revenue	-	-	-	-
Transfer from the General Fund	-	-	-	-
Transfer from Capital Projects Fund	-	-	-	-
<b>Total Cost Adjustments</b>	-	-	-	-
General & Administrative Allocation	(6,103.54)	(6,614.10)	(3,806.01)	(11,626.89)
Disallowed / Capitalized	(18,533.00)	(4,337,587.36)	(61,940.00)	(8,161,389.28)
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Depreciation	874.23	11,341.11	381.17	24,672.51
Equipment Depreciation	477.91	6,199.70	208.37	13,487.40
Special Accounting	92.74	1,203.07	40.43	2,617.28
Information Technology	393.80	5,108.66	171.70	11,113.87
Employee Resources	306.70	3,978.66	133.72	8,655.56
Corporation Counsel	15.31	198.66	6.68	432.18
County Administrator	2,058.38	26,702.69	897.46	58,091.53
Finance Department	515.94	6,693.17	224.95	14,560.95
Property & Liability Insurance	603.94	7,834.69	263.32	17,044.32
<b>Total 1st Allocation</b>	<b>5,338.96</b>	<b>69,260.41</b>	<b>2,327.79</b>	<b>150,675.59</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>329,652.70</b>	<b>251,868.59</b>	<b>88,724.42</b>	<b>1,825,705.36</b>
<b>2nd Allocation</b>				
Building Depreciation	0.23	2.96	0.10	6.44
Equipment Depreciation	0.11	1.43	0.05	3.12
Special Accounting	6.36	82.56	2.77	179.61
Information Technology	14.70	190.69	6.41	414.85

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Functions:	Library	1000 Lakeview Drive	1200 Lakeview Drive	North Central Health Care
Employee Resources	58.88	763.87	25.67	1,661.79
Corporation Counsel	0.92	11.94	0.40	25.98
County Administrator	137.08	1,778.34	59.77	3,868.77
Finance Department	47.25	613.02	20.60	1,333.62
Property & Liability Insurance	7.32	95.02	3.19	206.72
Facilities & Capital Management	670.32	8,695.81	292.26	18,917.68
County Treasurer	52.16	676.70	22.74	1,472.16
Central Services-Communications	285.75	3,706.97	124.59	8,064.49
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>1,281.10</b>	<b>16,619.32</b>	<b>558.56</b>	<b>36,155.22</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>1,281.10</b>	<b>16,619.32</b>	<b>558.56</b>	<b>36,155.22</b>
Total Incoming Costs	6,620.06	85,879.73	2,886.35	186,830.81
<b>Total Allocated Cost</b>	<b>\$ 330,933.81</b>	<b>\$ 268,487.91</b>	<b>\$ 89,282.98</b>	<b>\$ 1,861,860.58</b>

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Functions:	Miscellaneous Properties	Excluded / Unallowable Items
<b>Expenditures:</b>		
Salaries & Wages	\$ 255,272.08	\$ -
Fringe Benefits	102,476.20	-
Legal Services	-	32,502.00
Technology Services	-	10,589.25
Architectural, Engineering & Planning Services	421,494.43	433,551.83
Contractor Services	-	11,280.00
Contractual Services	-	590.00
Pest Extermination	-	-
Other Professional Services	-	-
IT - Equipment and Hardware	18,918.29	445,520.80
Water	652.45	-
Electric	7,972.95	-
Sewer	-	-
Natural/Propane Gas	7,450.50	-
Telephone, Internet and Cable	-	-
Other Utility Service	-	-
Motor Vehicles Repair Services	-	-
Other Machinery/Equip Repairs	-	-
Inspection Services	8,447.00	-
Grounds & Ground Improvement	-	-
Building Repair & Maintenance Services	5,434.15	-
Building Equipment Maintenance Services	722.64	-
Fire Protection	-	-
Copier Charges	-	-
Landfill Services	24,949.45	-
Refuse Collection	1,219.84	-
Sundry Contractual Services	377.68	4,640.00
Printing and Forms	-	-
Office Supplies	-	-
Subscriptions	-	-
Registration Fees/Tuition	-	-
Advertising	307.30	284.57
Personal Auto Mileage	-	-
Commercial Travel	-	-
Meals	-	-
Lodging	-	-
Meeting Expenses	-	-
Lab and Medical Supplies	-	-
Household/Janitorial Supplies	-	-

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Functions:	Miscellaneous Properties	Excluded / Unallowable Items
Clothing/Uniforms	-	-
Tool Allowance-Employees	-	-
Technology Supplies	-	138,539.23
Gasoline	-	-
Motor Vehicle Fluids	-	-
Motor Vehicle Parts & Supplies	-	-
Tires & Tubes	-	-
Shop Equipment-Tools-Supplies	-	-
Machinery & Equipment Parts	-	-
Sign Parts/Supplies	252.95	(13.18)
Painting Supplies	-	-
Plumbing/Electrical Supplies	-	-
Other Supplies	-	83,724.55
Small Hardware/Wire/Nails	-	-
Other Chemicals	-	-
Electrical Fixtures	-	-
Other Fabricated Materials	-	-
Miscellaneous Building Materials	-	177.96
Insurance Equipment Premium	-	-
Insurance Auto Liability Premium	-	-
Other Rents/Leases	-	-
Fees & Permits	-	-
Furniture, Fixtures and Equipment	-	-
Software - Capital	10,128.30	-
Other Capital Equipment	-	-
Motor Vehicles-Law Enforcement	-	-
General Municipal Buildings	428,400.00	768,000.00
Park Facilities	-	151,900.00
NCHC Buildings	558,012.02	4,874,763.75
Parking Lot Improvements	-	-
UWMC Buildings	-	-
Corrections Building	-	47,059.00
Other Capital Improvements	4,280.00	-
Transfer to General Fund	-	1,200,949.00
Transfer to Capital Projects Fund	-	1,025,454.00
Transfer to Highway Fund	-	805,007.00
<b>Total Expenditures</b>	<b>1,856,768.23</b>	<b>10,034,519.76</b>

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Functions:	Miscellaneous Properties	Excluded / Unallowable Items
<b>Cost Adjustments:</b>		
Federal Grants-General Government	-	(5,065,372.11)
State Grants-Human Services	-	(5,000,000.00)
Misc. Rental of Buildings & Properties	-	-
Other Miscellaneous Revenue	-	-
Transfer from the General Fund	-	(639,835.00)
Transfer from Capital Projects Fund	-	(1,025,454.00)
<b>Total Cost Adjustments</b>	<b>-</b>	<b>(11,730,661.11)</b>
General & Administrative Allocation	(17,289.49)	-
Disallowed / Capitalized	(988,908.02)	1,696,141.35
<b>Incoming Costs</b>		
<b>1st Allocation</b>		
Building Depreciation	4,651.80	25,139.69
Equipment Depreciation	2,542.94	13,742.78
Special Accounting	493.47	2,666.84
Information Technology	2,095.43	11,324.31
Employee Resources	1,631.93	8,819.45
Corporation Counsel	81.48	440.36
County Administrator	10,952.68	59,191.50
Finance Department	2,745.35	14,836.66
Property & Liability Insurance	3,213.57	17,367.05
<b>Total 1st Allocation</b>	<b>28,408.65</b>	<b>153,528.65</b>
General & Administrative Allocation	-	-
Unallocated	-	(153,528.65)
<b>Total 1st Tier Allocation</b>	<b>878,979.36</b>	<b>-</b>
<b>2nd Allocation</b>		
Building Depreciation	1.21	6.56
Equipment Depreciation	0.59	3.18
Special Accounting	33.86	183.01
Information Technology	78.22	422.71

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Functions:	Miscellaneous Properties	Excluded / Unallowable Items
Employee Resources	313.32	1,693.26
Corporation Counsel	4.90	26.47
County Administrator	729.42	3,942.02
Finance Department	251.44	1,358.87
Property & Liability Insurance	38.98	210.63
Facilities & Capital Management	3,566.77	19,275.89
County Treasurer	277.56	1,500.03
Central Services-Communications	1,520.49	8,217.19
Clerk of Courts	-	-
<b>Total 2nd Allocation</b>	<b>6,816.77</b>	<b>36,839.82</b>
General & Administrative Allocation	-	-
Unallocated	-	(36,839.82)
<b>Total 2nd Tier Allocation</b>	<b>6,816.77</b>	<b>-</b>
Total Incoming Costs	35,225.42	-
<b>Total Allocated Cost</b>	<b>\$ 885,796.13</b>	<b>\$ -</b>

**DEPARTMENT 10  
FISCAL 2023**

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

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

Total 1st Tier Allocation           \$ 936,288.78  
Total 2nd Tier Allocation           9,402.67  
  
Total Allocated Cost               \$ 945,691.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Employee Resources	3,269	4.71%	44,082.38	-	44,082.38	-	44,082.38
County Administrator	1,176	1.69%	15,858.33	-	15,858.33	-	15,858.33
Finance Department	1,728	2.49%	23,302.04	-	23,302.04	-	23,302.04
Property & Liability Insurance	378	0.54%	5,097.32	-	5,097.32	-	5,097.32
Facilities & Capital Management	2,077	2.99%	28,008.29	-	28,008.29	-	28,008.29
County Treasurer	1,014	1.46%	13,673.76	-	13,673.76	156.80	13,830.57
Central Services-Communications	2,045	2.95%	27,576.77	-	27,576.77	316.24	27,893.01
Clerk of Courts	9,529	13.72%	128,498.33	-	128,498.33	1,473.55	129,971.88
County Clerk	2,400	3.46%	32,363.94	-	32,363.94	371.13	32,735.07
Judicial	18,230	26.26%	245,831.09	-	245,831.09	2,819.07	248,650.16
District Attorney	6,533	9.41%	88,097.34	-	88,097.34	1,010.26	89,107.60
Emergency Government	469	0.68%	6,324.45	-	6,324.45	72.53	6,396.98
Justice Alternatives Programs	425	0.61%	5,731.11	-	5,731.11	65.72	5,796.84
Register of Deeds	4,376	6.30%	59,010.25	-	59,010.25	676.70	59,686.95
Other Departments / Programs	15,783	22.73%	212,833.36	(146,137.39)	66,695.97	2,440.67	69,136.64
<b>Total</b>	<b>69,432</b>	<b>100.00%</b>	<b>\$ 936,288.78</b>	<b>\$ (146,137.39)</b>	<b>\$ 790,151.39</b>	<b>\$ 9,402.67</b>	<b>\$ 799,554.06</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

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

DEPARTMENT 10  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	\$ 48,842.83
Total 2nd Tier Allocation	184.08
<b>Total Allocated Cost</b>	<b>\$ 49,026.91</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	947	3.47%	1,696.69	-	1,696.69	6.39	1,703.09
Soc Svcs- Administration	10,797	39.63%	19,354.65	(49,300.32)	(29,945.67)	72.95	(29,872.73)
Other Departments / Programs	15,504	56.90%	27,791.49	(57,666.96)	(29,875.47)	104.74	(29,770.72)
<b>Total</b>	<b>27,247</b>	<b>100.00%</b>	<b>\$ 48,842.83</b>	<b>\$ (106,967.28)</b>	<b>\$ (58,124.45)</b>	<b>\$ 184.08</b>	<b>\$ (57,940.37)</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

**Allocation Source:** Square Footage Measurements Provided by Facilities Management, Finance, and Social Services Departments

**DEPARTMENT 10  
FISCAL 2023**

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

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

Total 1st Tier Allocation           \$ 48,672.40  
Total 2nd Tier Allocation           179.27  
**Total Allocated Cost               \$ 48,851.67**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Parks, Recreation & Forestry	3,597	30.74%	14,961.09	-	14,961.09	55.11	15,016.19
UW Extension	2,981	25.47%	12,398.94	-	12,398.94	45.67	12,444.61
Veterans	810	6.92%	3,369.05	-	3,369.05	12.41	3,381.46
Other Departments / Programs	4,314	36.87%	17,943.32	(765.00)	17,178.32	66.09	17,244.41
<b>Total</b>	<b>11,702</b>	<b>100.00%</b>	<b>\$ 48,672.40</b>	<b>\$ (765.00)</b>	<b>\$ 47,907.40</b>	<b>\$ 179.27</b>	<b>\$ 48,086.67</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

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

DEPARTMENT 10  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation           \$ 36,883.99  
Total 2nd Tier Allocation           136.64  
  
Total Allocated Cost               \$ 37,020.63

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Conservation, Planning & Zoning	10,620	100.00%	36,883.99	-	36,883.99	136.64	37,020.63
<b>Total</b>	<b>10,620</b>	<b>100.00%</b>	<b>\$ 36,883.99</b>	<b>\$ -</b>	<b>\$ 36,883.99</b>	<b>\$ 136.64</b>	<b>\$ 37,020.63</b>

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 10  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: USDA Bldg. (326 River Drive)

Total 1st Tier Allocation           \$ 7,464.29  
Total 2nd Tier Allocation           27.07  
**Total Allocated Cost               \$ 7,491.37**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Other Departments / Programs	5,740	100.00%	7,464.29	-	7,464.29	27.07	7,491.37
<b>Total</b>	<b>5,740</b>	<b>100.00%</b>	<b>\$ 7,464.29</b>	<b>\$ -</b>	<b>\$ 7,464.29</b>	<b>\$ 27.07</b>	<b>\$ 7,491.37</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

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

DEPARTMENT 10  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Juvenile Detention & Shelter Home

Total 1st Tier Allocation \$ 103,742.67  
Total 2nd Tier Allocation 381.05  
**Total Allocated Cost \$ 104,123.71**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Juvenile Detention/Shelter Home	24,400.00	100.00%	103,742.67	-	103,742.67	381.05	104,123.71
<b>Total</b>	<b>24,400.00</b>	<b>100.00%</b>	<b>\$ 103,742.67</b>	<b>\$ -</b>	<b>\$ 103,742.67</b>	<b>\$ 381.05</b>	<b>\$ 104,123.71</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

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

DEPARTMENT 10  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: West Street Property

Total 1st Tier Allocation \$ 25,913.78  
Total 2nd Tier Allocation 96.93  
**Total Allocated Cost \$ 26,010.72**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Other Departments / Programs	1,804	100.00%	25,913.78	-	25,913.78	96.93	26,010.72
<b>Total</b>	<b>1,804</b>	<b>100.00%</b>	<b>\$ 25,913.78</b>	<b>\$ -</b>	<b>\$ 25,913.78</b>	<b>\$ 96.93</b>	<b>\$ 26,010.72</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

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

**DEPARTMENT 10  
FISCAL 2023**

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

**Department:** Facilities & Capital Management  
**Function:** Public Safety Bldg.

Total 1st Tier Allocation           \$ 425,609.81  
Total 2nd Tier Allocation           2,357.81  
**Total Allocated Cost               \$ 427,967.63**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Corporation Counsel	3,016	2.31%	9,849.15	-	9,849.15	-	9,849.15
Sheriff	14,284	10.96%	46,646.29	-	46,646.29	264.54	46,910.82
Corrections	109,320	83.88%	356,998.89	-	356,998.89	2,024.57	359,023.46
Other Departments / Programs	3,710	2.85%	12,115.49	-	12,115.49	68.71	12,184.20
<b>Total</b>	<b>130,330</b>	<b>100.00%</b>	<b>\$ 425,609.81</b>	<b>\$ -</b>	<b>\$ 425,609.81</b>	<b>\$ 2,357.81</b>	<b>\$ 427,967.63</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

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

DEPARTMENT 10  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: University Center

Total 1st Tier Allocation \$ 92,889.48  
Total 2nd Tier Allocation 1,721.16  
**Total Allocated Cost \$ 94,610.65**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Other Departments / Programs	100.00	100.00%	92,889.48	-	92,889.48	1,721.16	94,610.65
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 92,889.48</b>	<b>\$ -</b>	<b>\$ 92,889.48</b>	<b>\$ 1,721.16</b>	<b>\$ 94,610.65</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Highway

Total 1st Tier Allocation \$ 178,306.07  
Total 2nd Tier Allocation 676.98  
**Total Allocated Cost \$ 178,983.05**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Highway	100.00	100.00%	178,306.07	(25,000.00)	153,306.07	676.98	153,983.05
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 178,306.07</b>	<b>\$ (25,000.00)</b>	<b>\$ 153,306.07</b>	<b>\$ 676.98</b>	<b>\$ 153,983.05</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Library

Total 1st Tier Allocation \$ 329,652.70  
Total 2nd Tier Allocation 1,281.10  
**Total Allocated Cost \$ 330,933.81**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Library	100.00	100.00%	329,652.70	-	329,652.70	1,281.10	330,933.81
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 329,652.70</b>	<b>\$ -</b>	<b>\$ 329,652.70</b>	<b>\$ 1,281.10</b>	<b>\$ 330,933.81</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

DEPARTMENT 10  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: 1000 Lakeview Drive

Total 1st Tier Allocation	\$ 251,868.59
Total 2nd Tier Allocation	<u>16,619.32</u>
<b>Total Allocated Cost</b>	<b>\$ 268,487.91</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities & Capital Management	7,500.00	12.44%	31,344.61	-	31,344.61	-	31,344.61
Child Support	1,205.50	2.00%	5,038.12	-	5,038.12	379.69	5,417.81
Soc Svcs- Administration	8,828.00	14.65%	36,894.70	(243,001.60)	(206,106.90)	2,780.49	(203,326.41)
Health Department	16,200.00	26.88%	67,704.36	-	67,704.36	5,102.39	72,806.76
NCHCC	3,550.00	5.89%	14,836.45	-	14,836.45	1,118.12	15,954.57
Other Departments / Programs	22,982.50	38.14%	96,050.34	-	96,050.34	7,238.63	103,288.97
<b>Total</b>	<b>60,266.00</b>	<b>100.00%</b>	<b>\$ 251,868.59</b>	<b>\$ (243,001.60)</b>	<b>\$ 8,866.99</b>	<b>\$ 16,619.32</b>	<b>\$ 25,486.31</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

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

DEPARTMENT 10  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: 1200 Lakeview Drive

Total 1st Tier Allocation	\$ 88,724.42
Total 2nd Tier Allocation	<u>558.56</u>
<b>Total Allocated Cost</b>	<b>\$ 89,282.98</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Special Education	7,986	18.10%	16,059.68	(81,662.12)	(65,602.44)	101.10	(65,501.33)
NCHCC	7,409	16.79%	14,899.35	-	14,899.35	93.80	14,993.15
Other Departments / Programs	28,725	65.11%	57,765.39	-	57,765.39	363.66	58,129.05
<b>Total</b>	<b>44,120</b>	<b>100.00%</b>	<b>\$ 88,724.42</b>	<b>\$ (81,662.12)</b>	<b>\$ 7,062.30</b>	<b>\$ 558.56</b>	<b>\$ 7,620.86</b>

**Allocation Basis:** Usable Square Footage by Benefiting Department

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

DEPARTMENT 10  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: North Central Health Care

Total 1st Tier Allocation \$ 1,825,705.36  
Total 2nd Tier Allocation 36,155.22  
  
Total Allocated Cost \$ 1,861,860.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
NCHCC	100	100.00%	1,825,705.36	-	1,825,705.36	36,155.22	1,861,860.58
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 1,825,705.36</b>	<b>\$ -</b>	<b>\$ 1,825,705.36</b>	<b>\$ 36,155.22</b>	<b>\$ 1,861,860.58</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department & County Financial Records and Reports

DEPARTMENT 10  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
FACILITIES & CAPITAL MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Facilities & Capital Management  
Function: Miscellaneous Properties

Total 1st Tier Allocation \$ 878,979.36  
Total 2nd Tier Allocation 6,816.77  

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Total Allocated Cost \$ 885,796.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	29,529.84	3.40%	29,843.56	-	29,843.56	-	29,843.56
Sheriff	84,440.03	9.71%	85,337.09	-	85,337.09	685.08	86,022.17
Other Departments / Programs	755,769.65	86.90%	763,798.71	(377.87)	763,420.84	6,131.69	769,552.53
<b>Total</b>	<b>869,739.52</b>	<b>100.00%</b>	<b>\$ 878,979.36</b>	<b>\$ (377.87)</b>	<b>\$ 878,601.49</b>	<b>\$ 6,816.77</b>	<b>\$ 885,418.26</b>

**Allocation Basis:** Direct Allocation to Benefiting Departments Based on Staff Effort and Direct Expenses

**Allocation Source:** Completed 2023 Personnel Activity Reports and County Financial Records & Reports

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Grantee Department	Total	Courthouse / Annex	Health & Social Services Bldg.
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	29,843.56	-	-
Employee Resources	44,082.38	44,082.38	-
Corporation Counsel	9,849.15	-	-
County Administrator	15,858.33	15,858.33	-
Finance Department	23,302.04	23,302.04	-
Property & Liability Insurance	5,097.32	5,097.32	-
Facilities & Capital Management	59,352.91	28,008.29	-
County Treasurer	13,830.57	13,830.57	-
Central Services-Communications	27,893.01	27,893.01	-
Clerk of Courts	129,971.88	129,971.88	-
Child Support	7,120.90	-	1,703.09
Soc Svcs- Administration	(233,199.14)	-	(29,872.73)
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	(65,501.33)	-	-
Health Department	72,806.76	-	-
NCHCC	1,892,808.30	-	-
ADRC	-	-	-
Juvenile Detention/Shelter Home	104,123.71	-	-
County Clerk	32,735.07	32,735.07	-
Judicial	248,650.16	248,650.16	-
District Attorney	89,107.60	89,107.60	-
Sheriff	132,932.99	-	-
Corrections	359,023.46	-	-
Emergency Government	6,396.98	6,396.98	-
Justice Alternatives Programs	5,796.84	5,796.84	-
Conservation, Planning & Zoning	37,020.63	-	-
Parks, Recreation & Forestry	15,016.19	-	-
Solid Waste	-	-	-
Highway	153,983.05	-	-

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Grantee Department	Total	Courthouse / Annex	Health & Social Services Bldg.
Central Wisconsin Airport	-	-	-
UW Extension	12,444.61	-	-
UW Dormitory	-	-	-
Library	330,933.81	-	-
Veterans	3,381.46	-	-
Register of Deeds	59,686.95	59,686.95	-
Other Departments / Programs	1,127,877.81	69,136.64	(29,770.72)
<b>Total</b>	<b>\$ 4,752,227.94</b>	<b>\$ 799,554.06</b>	<b>\$ (57,940.37)</b>

**DEPARTMENT 10  
FISCAL 2023**

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

**Department: Facilities & Capital Management**

<b>Grantee Department</b>	<b>212 River Drive Bldg.</b>	<b>210 River Drive Bldg.</b>	<b>USDA Bldg. (326 River Drive)</b>	<b>Juvenile Detention &amp; Shelter Home</b>
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Child Support	-	-	-	-
Soc Svcs- Administration	-	-	-	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	104,123.71
County Clerk	-	-	-	-
Judicial	-	-	-	-
District Attorney	-	-	-	-
Sheriff	-	-	-	-
Corrections	-	-	-	-
Emergency Government	-	-	-	-
Justice Alternatives Programs	-	-	-	-
Conservation, Planning & Zoning	-	37,020.63	-	-
Parks, Recreation & Forestry	15,016.19	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Grantee Department	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg. (326 River Drive)	Juvenile Detention & Shelter Home
Central Wisconsin Airport	-	-	-	-
UW Extension	12,444.61	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	3,381.46	-	-	-
Register of Deeds	-	-	-	-
Other Departments / Programs	17,244.41	-	7,491.37	-
<b>Total</b>	<b>\$ 48,086.67</b>	<b>\$ 37,020.63</b>	<b>\$ 7,491.37</b>	<b>\$ 104,123.71</b>

**DEPARTMENT 10  
FISCAL 2023**

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

**Department: Facilities & Capital Management**

<b>Grantee Department</b>	<b>West Street Property</b>	<b>Public Safety Bldg.</b>	<b>University Center</b>	<b>Highway</b>
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	9,849.15	-	-
County Administrator	-	-	-	-
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Child Support	-	-	-	-
Soc Svcs- Administration	-	-	-	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	-
County Clerk	-	-	-	-
Judicial	-	-	-	-
District Attorney	-	-	-	-
Sheriff	-	46,910.82	-	-
Corrections	-	359,023.46	-	-
Emergency Government	-	-	-	-
Justice Alternatives Programs	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	153,983.05

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Grantee Department	West Street Property	Public Safety Bldg.	University Center	Highway
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	-	-	-	-
Other Departments / Programs	26,010.72	12,184.20	94,610.65	-
<b>Total</b>	<b>\$ 26,010.72</b>	<b>\$ 427,967.63</b>	<b>\$ 94,610.65</b>	<b>\$ 153,983.05</b>

**DEPARTMENT 10  
FISCAL 2023**

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

**Department: Facilities & Capital Management**

<b>Grantee Department</b>	<b>Library</b>	<b>1000 Lakeview Drive</b>	<b>1200 Lakeview Drive</b>	<b>North Central Health Care</b>
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Employee Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	31,344.61	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Child Support	-	5,417.81	-	-
Soc Svcs- Administration	-	(203,326.41)	-	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	(65,501.33)	-
Health Department	-	72,806.76	-	-
NCHCC	-	15,954.57	14,993.15	1,861,860.58
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	-
County Clerk	-	-	-	-
Judicial	-	-	-	-
District Attorney	-	-	-	-
Sheriff	-	-	-	-
Corrections	-	-	-	-
Emergency Government	-	-	-	-
Justice Alternatives Programs	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Grantee Department	Library	1000 Lakeview Drive	1200 Lakeview Drive	North Central Health Care
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	330,933.81	-	-	-
Veterans	-	-	-	-
Register of Deeds	-	-	-	-
Other Departments / Programs	-	103,288.97	58,129.05	-
<b>Total</b>	<b>\$ 330,933.81</b>	<b>\$ 25,486.31</b>	<b>\$ 7,620.86</b>	<b>\$ 1,861,860.58</b>

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

Grantee Department	<u>Miscellaneous Properties</u>
Building Depreciation	\$ -
Equipment Depreciation	-
Special Accounting	-
Information Technology	29,843.56
Employee Resources	-
Corporation Counsel	-
County Administrator	-
Finance Department	-
Property & Liability Insurance	-
Facilities & Capital Management	-
County Treasurer	-
Central Services-Communications	-
Clerk of Courts	-
Child Support	-
Soc Svcs- Administration	-
Soc Svcs- Income Maint	-
Soc Svcs- Programs	-
Special Education	-
Health Department	-
NCHCC	-
ADRC	-
Juvenile Detention/Shelter Home	-
County Clerk	-
Judicial	-
District Attorney	-
Sheriff	86,022.17
Corrections	-
Emergency Government	-
Justice Alternatives Programs	-
Conservation, Planning & Zoning	-
Parks, Recreation & Forestry	-
Solid Waste	-
Highway	-

DEPARTMENT 10  
FISCAL 2023

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

Department: Facilities & Capital Management

<b>Grantee Department</b>	<b>Miscellaneous Properties</b>
Central Wisconsin Airport	-
UW Extension	-
UW Dormitory	-
Library	-
Veterans	-
Register of Deeds	-
Other Departments / Programs	769,552.53
<b>Total</b>	<b>\$ 885,418.26</b>

**DEPARTMENT 11  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**COUNTY TREASURER**

**NATURE AND EXTENT OF SERVICES**

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

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

- **General Receipts**: The activities related to general cash receipting are allocated based on the number of general receipts processed during 2023.
- **Banking & Disbursements**: The activities related to bank reconciliation and disbursements of funds are allocated based on the number of payroll and accounts payable disbursements processed by department during 2023.
- **General Government**: All other activities of the County Treasurer are classified as "General Government" and have been appropriately disallowed for plan purposes.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 11  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts
<b>Expenditures:</b>			
Salaries & Wages	\$ 184,387.11	\$ 17,996.18	\$ 57,879.11
Fringe Benefits	81,643.38	7,968.39	25,627.86
Financial, Banking & Investment Svcs.	231,270.64	-	-
Technology Services	7,073.00	7,073.00	-
Temporary Staffing Services	976.68	-	-
Other Professional Services	12,675.00	-	-
Telephone, Internet and Cable	1,245.24	1,245.24	-
Tax Deed Land Costs Services	100,661.79	-	-
Copier Charges	2,010.79	2,010.79	-
Printing and Forms	14,862.39	14,862.39	-
Small Office Equipment	3,115.85	3,115.85	-
Software - IT	162.32	162.32	-
Equipment & Supplies - IT	1,234.90	1,234.90	-
Office Supplies	6,597.67	6,597.67	-
Publication of Legal Notices	6,073.44	-	-
Membership Dues	100.00	100.00	-
Registration Fees /Tuition	3,057.43	3,057.43	-
Personal Auto Mileage	1,040.14	1,040.14	-
Meals	350.00	350.00	-
Lodging	908.57	908.57	-
Meeting Expenses	25.77	25.77	-
Mobile Subscriptions & Equipment	832.54	832.54	-
Bad Debt Expense	115,082.93	-	-
Other Losses	24,216.30	-	-
<b>Total Expenditures</b>	<b>\$ 799,603.88</b>	<b>\$ 68,581.19</b>	<b>\$ 83,506.97</b>
<b>Cost Adjustments:</b>			
Taxes	(35,887,332.61)	-	-
Private Forest Crop/Managed Forest	(149,322.47)	-	-
County Sales Tax	(14,421,106.07)	-	-
Interest on Taxes	(600,865.59)	-	-
Penalties on Taxes	(434,503.86)	-	-
Other Taxes	(56,838.59)	-	-
State - Shared Revenue	(6,389,071.55)	-	-
Other General Government Fees	(10,621.51)	-	-
Forest Fees	(30,552.67)	-	-

DEPARTMENT 11  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General &	
		Administrative	General Receipts
General Government Services-Other Local	(4,555.20)	-	-
Interest Income	(4,834,062.06)	-	-
Pooled Interest Income	(6,322.17)	-	-
Property Sales	(9,900.00)	-	-
Donations from Private Organizations	(47,163.68)	-	-
Other Miscellaneous Revenues	(124,424.04)	-	-
<b>Total Cost Adjustments</b>	<b>\$ (63,006,642.07)</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	-	(68,581.19)	23,855.98
Disallowed / Capitalized	62,398,916.54	-	-
<b>Incoming Costs</b>			
<b>1st Allocation</b>			
Building Depreciation	7,481.77	-	854.67
Equipment Depreciation	-	-	-
Special Accounting	8,544.74	-	976.09
Information Technology	33,247.16	-	3,797.93
Employee Resources	3,747.27	-	428.06
Corporation Counsel	6,779.64	-	774.46
County Administrator	20,038.52	-	2,289.06
Finance Department	50,015.22	-	5,713.39
Property & Liability Insurance	5,700.78	-	651.22
Facilities & Capital Management	13,673.76	-	1,562.00
<b>Total 1st Allocation</b>	<b>149,228.88</b>	<b>-</b>	<b>17,046.87</b>
General & Administrative Allocation	-	-	-
Unallocated	(118,762.82)	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 222,344.41</b>	<b>\$ -</b>	<b>\$ 124,409.82</b>
<b>2nd Allocation</b>			
Building Depreciation	1.95	-	0.22
Equipment Depreciation	-	-	-
Special Accounting	559.93	-	63.96

DEPARTMENT 11  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General &	
		Administrative	General Receipts
Information Technology	1,241.04	-	141.77
Employee Resources	719.31	-	82.17
Corporation Counsel	407.51	-	46.55
County Administrator	1,343.03	-	153.42
Finance Department	4,796.50	-	547.92
Property & Liability Insurance	58.08	-	6.63
Facilities & Capital Management	156.80	-	17.91
County Treasurer	40,787.59	-	4,659.29
Central Services-Communications	3,766.59	-	430.27
Clerk of Courts	-	-	-
<b>Total 2nd Allocation</b>	<b>53,838.33</b>	<b>-</b>	<b>6,150.12</b>
General & Administrative Allocation	-	-	-
Unallocated	(42,846.88)	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 10,991.45</b>	<b>\$ -</b>	<b>\$ 6,150.12</b>
Total Incoming Costs	41,457.51	-	23,196.99
<b>Total Allocated Cost</b>	<b>\$ 233,335.86</b>	<b>\$ -</b>	<b>\$ 130,559.94</b>

DEPARTMENT 11  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Banking & Disbursements	General Government
<b>Expenditures:</b>		
Salaries & Wages	\$ 45,562.05	\$ 62,949.76
Fringe Benefits	20,174.08	27,873.05
Financial, Banking & Investment Svcs.	-	231,270.64
Technology Services	-	-
Temporary Staffing Services	-	976.68
Other Professional Services	-	12,675.00
Telephone, Internet and Cable	-	-
Tax Deed Land Costs Services	-	100,661.79
Copier Charges	-	-
Printing and Forms	-	-
Small Office Equipment	-	-
Software - IT	-	-
Equipment & Supplies - IT	-	-
Office Supplies	-	-
Publication of Legal Notices	-	6,073.44
Membership Dues	-	-
Registration Fees /Tuition	-	-
Personal Auto Mileage	-	-
Meals	-	-
Lodging	-	-
Meeting Expenses	-	-
Mobile Subscriptions & Equipment	-	-
Bad Debt Expense	-	115,082.93
Other Losses	-	24,216.30
<b>Total Expenditures</b>	<b>\$ 65,736.13</b>	<b>\$ 581,779.59</b>
<b>Cost Adjustments:</b>		
Taxes	-	(35,887,332.61)
Private Forest Crop/Managed Forest	-	(149,322.47)
County Sales Tax	-	(14,421,106.07)
Interest on Taxes	-	(600,865.59)
Penalties on Taxes	-	(434,503.86)
Other Taxes	-	(56,838.59)
State - Shared Revenue	-	(6,389,071.55)
Other General Government Fees	-	(10,621.51)
Forest Fees	-	(30,552.67)

DEPARTMENT 11  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Banking & Disbursements	General Government
General Government Services-Other Local	-	(4,555.20)
Interest Income	-	(4,834,062.06)
Pooled Interest Income	-	(6,322.17)
Property Sales	-	(9,900.00)
Donations from Private Organizations	-	(47,163.68)
Other Miscellaneous Revenues	-	(124,424.04)
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ (63,006,642.07)</b>
General & Administrative Allocation	18,779.27	25,945.94
Disallowed / Capitalized	-	62,398,916.54
<b>Incoming Costs</b>		
<b>1st Allocation</b>		
Building Depreciation	672.79	5,954.32
Equipment Depreciation	-	-
Special Accounting	768.37	6,800.28
Information Technology	2,989.70	26,459.53
Employee Resources	336.97	2,982.24
Corporation Counsel	609.65	5,395.53
County Administrator	1,801.93	15,947.53
Finance Department	4,497.55	39,804.29
Property & Liability Insurance	512.63	4,536.93
Facilities & Capital Management	1,229.59	10,882.18
Total 1st Allocation	13,419.19	118,762.82
General & Administrative Allocation	-	-
Unallocated	-	(118,762.82)
<b>Total 1st Tier Allocation</b>	<b>\$ 97,934.59</b>	<b>\$ -</b>
<b>2nd Allocation</b>		
Building Depreciation	0.18	1.55
Equipment Depreciation	-	-
Special Accounting	50.35	445.62

DEPARTMENT 11  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Banking & Disbursements	General Government
Information Technology	111.60	987.67
Employee Resources	64.68	572.46
Corporation Counsel	36.64	324.32
County Administrator	120.77	1,068.85
Finance Department	431.32	3,817.27
Property & Liability Insurance	5.22	46.22
Facilities & Capital Management	14.10	124.79
County Treasurer	3,667.76	32,460.53
Central Services-Communications	338.70	2,997.61
Clerk of Courts	-	-
<b>Total 2nd Allocation</b>	<b>4,841.33</b>	<b>42,846.88</b>
General & Administrative Allocation	-	-
Unallocated	-	(42,846.88)
<b>Total 2nd Tier Allocation</b>	<b>\$ 4,841.33</b>	<b>\$ -</b>
Total Incoming Costs	18,260.52	-
<b>Total Allocated Cost</b>	<b>\$ 102,775.92</b>	<b>\$ -</b>

**DEPARTMENT 11  
FISCAL 2023**

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

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

Total 1st Tier Allocation           \$ 124,409.82  
Total 2nd Tier Allocation           6,150.12  
**Total Allocated Cost               \$ 130,559.94**

<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>
Employee Resources	53	0.31%	391.62	-	391.62	-	391.62
Corporation Counsel	4	0.02%	29.56	-	29.56	-	29.56
County Administrator	15	0.09%	110.84	-	110.84	-	110.84
Finance Department	8	0.05%	59.11	-	59.11	-	59.11
Facilities & Capital Management	12	0.07%	88.67	-	88.67	-	88.67
County Treasurer	5,476	32.52%	40,462.56	-	40,462.56	-	40,462.56
Clerk of Courts	143	0.85%	1,056.64	-	1,056.64	78.04	1,134.68
Soc Svcs- Administration	111	0.66%	820.19	-	820.19	60.58	880.77
Health Department	796	4.73%	5,881.70	-	5,881.70	434.42	6,316.12
ADRC	1,926	11.44%	14,231.35	-	14,231.35	1,051.13	15,282.48
County Clerk	658	3.91%	4,862.01	-	4,862.01	359.11	5,221.12
District Attorney	605	3.59%	4,470.39	-	4,470.39	330.18	4,800.57
Sheriff	528	3.14%	3,901.43	-	3,901.43	288.16	4,189.59
Emergency Government	3	0.02%	22.17	-	22.17	1.64	23.80
Conservation, Planning & Zoning	448	2.66%	3,310.30	-	3,310.30	244.50	3,554.80
Parks, Recreation & Forestry	337	2.00%	2,490.12	-	2,490.12	183.92	2,674.04
Solid Waste	228	1.35%	1,684.71	-	1,684.71	124.43	1,809.14
Central Wisconsin Airport	476	2.83%	3,517.20	-	3,517.20	259.78	3,776.98
UW Extension	53	0.31%	391.62	-	391.62	28.93	420.55
Library	4,851	28.81%	35,844.39	-	35,844.39	2,647.46	38,491.85
Veterans	1	0.01%	7.39	-	7.39	0.55	7.93
Register of Deeds	105	0.62%	775.85	-	775.85	57.30	833.16
<b>Total</b>	<b>16,837</b>	<b>100.00%</b>	<b>\$ 124,409.82</b>	<b>\$ -</b>	<b>\$ 124,409.82</b>	<b>\$ 6,150.12</b>	<b>\$ 130,559.94</b>

**Allocation Basis:** General Receipts Processed by Treasurer's Office During 2023, with Department Entered Weighted 70% Less

**Allocation Source:** County Financial Records and Reports

**DEPARTMENT 11  
FISCAL 2023**

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

**Department:** County Treasurer  
**Function:** Banking & Disbursements

Total 1st Tier Allocation           \$ 97,934.59  
Total 2nd Tier Allocation           4,841.33  
  
**Total Allocated Cost               \$ 102,775.92**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Information Technology	18	0.04%	36.34	-	36.34	-	36.34
Employee Resources	408	0.84%	823.66	-	823.66	-	823.66
Corporation Counsel	268	0.55%	541.03	-	541.03	-	541.03
County Administrator	191	0.39%	385.59	-	385.59	-	385.59
Finance Department	756	1.56%	1,526.19	-	1,526.19	-	1,526.19
Property & Liability Insurance	166	0.34%	335.12	-	335.12	-	335.12
Facilities & Capital Management	2,244	4.63%	4,530.12	-	4,530.12	-	4,530.12
County Treasurer	161	0.33%	325.02	-	325.02	-	325.02
Central Services-Communications	48	0.10%	96.90	-	96.90	5.25	102.15
Clerk of Courts	2,722	5.61%	5,495.09	-	5,495.09	297.47	5,792.57
Child Support	996	2.05%	2,010.70	-	2,010.70	108.85	2,119.54
Soc Svcs- Administration	855	1.76%	1,726.05	-	1,726.05	93.44	1,819.49
Soc Svcs- Income Maint	1,005	2.07%	2,028.86	-	2,028.86	109.83	2,138.70
Soc Svcs- Programs	3,355	6.92%	6,772.97	-	6,772.97	366.65	7,139.63
Health Department	1,603	3.30%	3,236.09	-	3,236.09	175.18	3,411.27
ADRC	5,260	10.84%	10,618.73	-	10,618.73	574.84	11,193.57
Juvenile Detention/Shelter Home	116	0.24%	234.18	-	234.18	12.68	246.85
County Clerk	239	0.49%	482.49	-	482.49	26.12	508.61
District Attorney	765	1.58%	1,544.36	-	1,544.36	83.60	1,627.96
Sheriff	4,695	9.68%	9,478.13	-	9,478.13	513.09	9,991.22
Corrections	2,193	4.52%	4,427.16	-	4,427.16	239.66	4,666.83
Emergency Government	242	0.50%	488.54	-	488.54	26.45	514.99
Justice Alternatives Programs	152	0.31%	306.85	-	306.85	16.61	323.46
Conservation, Planning & Zoning	1,190	2.45%	2,402.34	-	2,402.34	130.05	2,532.39
Parks, Recreation & Forestry	7,365	15.18%	14,868.24	-	14,868.24	804.89	15,673.13
Solid Waste	1,033	2.13%	2,085.39	-	2,085.39	112.89	2,198.28
Highway	5,012	10.33%	10,118.08	-	10,118.08	547.74	10,665.81
Central Wisconsin Airport	1,214	2.50%	2,450.79	-	2,450.79	132.67	2,583.46
UW Extension	124	0.26%	250.33	-	250.33	13.55	263.88
Library	2,586	5.33%	5,220.54	-	5,220.54	282.61	5,503.15
Veterans	152	0.31%	306.85	-	306.85	16.61	323.46
Register of Deeds	105	0.22%	211.97	-	211.97	11.47	223.45
Other Departments / Programs	1,273	2.62%	2,569.89	-	2,569.89	139.12	2,709.01
<b>Total</b>	<b>48,512</b>	<b>100.00%</b>	<b>\$ 97,934.59</b>	<b>\$ -</b>	<b>\$ 97,934.59</b>	<b>\$ 4,841.33</b>	<b>\$ 102,775.92</b>

**Allocation Basis:** Total Payroll and Accounts Payable Disbursements Processed by Department During 2023

**Allocation Source:** County Financial Records & Reports



DEPARTMENT 11  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Banking &	
		General Receipts	Disbursements
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	36.34	-	36.34
Employee Resources	1,215.28	391.62	823.66
Corporation Counsel	570.59	29.56	541.03
County Administrator	496.42	110.84	385.59
Finance Department	1,585.30	59.11	1,526.19
Property & Liability Insurance	335.12	-	335.12
Facilities & Capital Management	4,618.79	88.67	4,530.12
County Treasurer	40,787.59	40,462.56	325.02
Central Services-Communications	102.15	-	102.15
Clerk of Courts	6,927.25	1,134.68	5,792.57
Child Support	2,119.54	-	2,119.54
Soc Svcs- Administration	2,700.25	880.77	1,819.49
Soc Svcs- Income Maint	2,138.70	-	2,138.70
Soc Svcs- Programs	7,139.63	-	7,139.63
Special Education	-	-	-
Health Department	9,727.40	6,316.12	3,411.27
NCHCC	-	-	-
ADRC	26,476.05	15,282.48	11,193.57
Juvenile Detention/Shelter Home	246.85	-	246.85
County Clerk	5,729.72	5,221.12	508.61
Judicial	-	-	-
District Attorney	6,428.53	4,800.57	1,627.96
Sheriff	14,180.81	4,189.59	9,991.22
Corrections	4,666.83	-	4,666.83
Emergency Government	538.79	23.80	514.99
Justice Alternatives Programs	323.46	-	323.46
Conservation, Planning & Zoning	6,087.19	3,554.80	2,532.39
Parks, Recreation & Forestry	18,347.17	2,674.04	15,673.13
Solid Waste	4,007.42	1,809.14	2,198.28
Highway	10,665.81	-	10,665.81
Central Wisconsin Airport	6,360.44	3,776.98	2,583.46

DEPARTMENT 11  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
COUNTY TREASURER  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	General Receipts	Banking & Disbursements
UW Extension	684.42	420.55	263.88
UW Dormitory	-	-	-
Library	43,995.00	38,491.85	5,503.15
Veterans	331.40	7.93	323.46
Register of Deeds	1,056.60	833.16	223.45
Other Departments / Programs	2,709.01	-	2,709.01
<b>Total</b>	<b>\$ 233,335.86</b>	<b>\$ 130,559.94</b>	<b>\$ 102,775.92</b>

**DEPARTMENT 12  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**CENTRAL SERVICES - COMMUNICATIONS**

**NATURE AND EXTENT OF SERVICES**

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

Costs have been functionalized and allocated as follows:

- **Telephone Services**: Phone services and costs are provided to all county employees and are allocated to benefiting departments based on the number of telephone extensions.
- **Mail Processing – General Postage**: Costs related to departments not directly billed for postage costs have been allocated based on the number of employees in the benefiting departments.
- **Postage (Billed)**: Several departments have been billed for postage. Related costs have been allocated to benefiting departments based on the 2023 postage charges. Note that these affected departments have been excluded from the previous “General Postage” allocation.
- **Printing**: Costs related to printing services are charged to benefiting departments based on usage. The 2023 printing charges are used as the basis of allocation.

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

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 12  
FISCAL 2023

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

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage
<b>Expenditures:</b>				
Salaries & Wages	\$ 12,101.82	\$ -	\$ -	\$ 9,092.48
Fringe Benefits	1,936.81	-	-	1,455.19
Technology Services - Phone Support	1,855.74	-	1,855.74	-
Telephone	59,685.91	-	59,685.91	-
Postage and Courier	155,537.23	-	-	116,932.84
Office Supplies	87.98	87.98	-	-
Other Supplies	842.95	-	-	633.73
Office Machines & Equipment Leased	4,557.87	-	-	3,426.61
<b>Total Expenditures</b>	<b>236,606.31</b>	<b>87.98</b>	<b>61,541.65</b>	<b>131,540.84</b>
<b>Cost Adjustments:</b>				
	-	-	-	-
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	0.00	(87.98)	-	66.10
Disallowed / Capitalized	-	-	-	-
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Depreciation	15,088.98	-	3,926.13	8,391.81
Equipment Depreciation	-	-	-	-
Special Accounting	851.96	-	221.68	473.82
Information Technology	-	-	-	-
Employee Resources	749.45	-	195.01	416.81
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	965.12	-	251.12	536.75
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	27,576.77	-	7,175.43	15,336.96
County Treasurer	96.90	-	25.21	53.89
<b>Total 1st Allocation</b>	<b>45,329.19</b>	<b>-</b>	<b>11,794.57</b>	<b>25,210.05</b>

DEPARTMENT 12  
FISCAL 2023

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

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>281,935.50</b>	-	<b>73,336.22</b>	<b>156,816.99</b>
<b>2nd Allocation</b>				
Building Depreciation	3.94	-	1.03	2.19
Equipment Depreciation	-	-	-	-
Special Accounting	63.30	-	16.47	35.20
Information Technology	-	-	-	-
Employee Resources	143.86	-	37.43	80.01
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	87.94	-	22.88	48.91
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	316.24	-	82.28	175.88
County Treasurer	5.25	-	1.36	2.92
Central Services-Communications	915.29	-	238.16	509.04
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>1,535.81</b>	-	<b>399.61</b>	<b>854.15</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>1,535.81</b>	-	<b>399.61</b>	<b>854.15</b>
Total Incoming Costs	46,864.99	-	12,194.19	26,064.20
<b>Total Allocated Cost</b>	<b>\$ 283,471.30</b>	<b>\$ -</b>	<b>\$ 73,735.84</b>	<b>\$ 157,671.14</b>

DEPARTMENT 12  
FISCAL 2023

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

Department: Central Services-Communications

Functions:	Postage - Billed	Printing
<b>Expenditures:</b>		
Salaries & Wages	\$ 3,001.81	\$ 7.53
Fringe Benefits	480.42	1.21
Technology Services - Phone Support	-	-
Telephone	-	-
Postage and Courier	38,604.39	-
Office Supplies	-	-
Other Supplies	209.22	-
Office Machines & Equipment Leased	1,131.26	-
<b>Total Expenditures</b>	<b>43,427.10</b>	<b>8.74</b>
<b>Cost Adjustments:</b>		
	-	-
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	21.82	0.05
Disallowed / Capitalized	-	-
<b>Incoming Costs</b>		
<b>1st Allocation</b>		
Building Depreciation	2,770.49	0.56
Equipment Depreciation	-	-
Special Accounting	156.43	0.03
Information Technology	-	-
Employee Resources	137.61	0.03
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	177.20	0.04
Property & Liability Insurance	-	-
Facilities & Capital Management	5,063.37	1.02
County Treasurer	17.79	0.00
<b>Total 1st Allocation</b>	<b>8,322.89</b>	<b>1.68</b>

DEPARTMENT 12  
FISCAL 2023

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

Department: Central Services-Communications

Functions:	Postage - Billed	Printing
General & Administrative Allocation	-	-
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>51,771.81</b>	<b>10.47</b>
<b>2nd Allocation</b>		
Building Depreciation	0.72	0.00
Equipment Depreciation	-	-
Special Accounting	11.62	0.00
Information Technology	-	-
Employee Resources	26.41	0.01
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	16.15	0.00
Property & Liability Insurance	-	-
Facilities & Capital Management	58.06	0.01
County Treasurer	0.96	0.00
Central Services-Communications	168.06	0.03
Clerk of Courts	-	-
<b>Total 2nd Allocation</b>	<b>281.99</b>	<b>0.06</b>
General & Administrative Allocation	-	-
Unallocated	-	-
<b>Total 2nd Tier Allocation</b>	<b>281.99</b>	<b>0.06</b>
Total Incoming Costs	8,604.88	1.73
<b>Total Allocated Cost</b>	<b>\$ 52,053.80</b>	<b>\$ 10.53</b>

**DEPARTMENT 12  
FISCAL 2023**

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

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

Total 1st Tier Allocation           \$ 73,336.22  
Total 2nd Tier Allocation           399.61  
  
**Total Allocated Cost               \$ 73,735.84**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Employee Resources	10.00	1.23%	899.83	-	899.83		899.83
Corporation Counsel	10.00	1.23%	899.83	-	899.83		899.83
County Administrator	9.00	1.10%	809.85	-	809.85		809.85
Finance Department	11.00	1.35%	989.81	-	989.81		989.81
Facilities & Capital Management	23.00	2.82%	2,069.61	-	2,069.61		2,069.61
County Treasurer	6.00	0.74%	539.90	-	539.90		539.90
Central Services-Communications	3.00	0.37%	269.95	-	269.95		269.95
Clerk of Courts	48.00	5.89%	4,319.19	-	4,319.19	25.82	4,345.00
Child Support	28.00	3.44%	2,519.53	-	2,519.53	15.06	2,534.59
Soc Svcs- Administration	15.00	1.84%	1,349.75	-	1,349.75	8.07	1,357.81
Soc Svcs- Income Maint	43.00	5.28%	3,869.27	-	3,869.27	23.13	3,892.40
Soc Svcs- Programs	90.00	11.04%	8,098.48	-	8,098.48	48.41	8,146.88
Health Department	75.00	9.20%	6,748.73	-	6,748.73	40.34	6,789.07
Juvenile Detention/Shelter Home	10.00	1.23%	899.83	-	899.83	5.38	905.21
County Clerk	11.00	1.35%	989.81	-	989.81	5.92	995.73
Judicial	31.00	3.80%	2,789.48	-	2,789.48	16.67	2,806.15
District Attorney	25.00	3.07%	2,249.58	-	2,249.58	13.45	2,263.02
Sheriff	80.00	9.82%	7,198.65	-	7,198.65	43.03	7,241.67
Corrections	49.00	6.01%	4,409.17	-	4,409.17	26.35	4,435.53
Emergency Government	7.00	0.86%	629.88	-	629.88	3.76	633.65
Justice Alternatives Programs	5.00	0.61%	449.92	-	449.92	2.69	452.60
Conservation, Planning & Zoning	36.00	4.42%	3,239.39	-	3,239.39	19.36	3,258.75
Parks, Recreation & Forestry	34.00	4.17%	3,059.43	-	3,059.43	18.29	3,077.71
Highway	35.00	4.29%	3,149.41	-	3,149.41	18.82	3,168.23
UW Extension	11.00	1.35%	989.81	-	989.81	5.92	995.73
Library	44.00	5.40%	3,959.26	(346.92)	3,612.34	23.66	3,636.00
Veterans	4.00	0.49%	359.93	-	359.93	2.15	362.08
Register of Deeds	5.00	0.61%	449.92	-	449.92	2.69	452.60
Other Departments / Programs	57.00	6.99%	5,129.04	-	5,129.04	30.66	5,159.69
<b>Total</b>	<b>815.00</b>	<b>100.00%</b>	<b>\$ 73,336.22</b>	<b>\$ (346.92)</b>	<b>\$ 72,989.30</b>	<b>\$ 399.61</b>	<b>\$ 73,388.92</b>

**Allocation Basis:** Telephone Extensions by Department on County Phone System

**Allocation Source:** City-County Data Center Reports



**DEPARTMENT 12  
FISCAL 2023**

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

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

Total 1st Tier Allocation           \$ 156,816.99  
Total 2nd Tier Allocation           854.15  
**Total Allocated Cost               \$ 157,671.14**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Employee Resources	8.00	3.29%	5,162.70	-	5,162.70	-	5,162.70
Corporation Counsel	9.00	3.70%	5,808.04	-	5,808.04	-	5,808.04
County Administrator	5.00	2.06%	3,226.69	-	3,226.69	-	3,226.69
Finance Department	12.00	4.94%	7,744.05	-	7,744.05	-	7,744.05
Property & Liability Insurance	1.00	0.41%	645.34	-	645.34	-	645.34
Facilities & Capital Management	36.00	14.81%	23,232.15	-	23,232.15	-	23,232.15
County Treasurer	5.00	2.06%	3,226.69	-	3,226.69	-	3,226.69
Central Services-Communications	1.00	0.41%	645.34	-	645.34	-	645.34
Clerk of Courts	44.00	18.11%	28,394.85	-	28,394.85	226.40	28,621.25
Juvenile Detention/Shelter Home	2.00	0.82%	1,290.67	-	1,290.67	10.29	1,300.97
County Clerk	5.00	2.06%	3,226.69	-	3,226.69	25.73	3,252.41
District Attorney	25.00	10.29%	16,133.44	-	16,133.44	128.64	16,262.07
Justice Alternatives Programs	2.00	0.82%	1,290.67	-	1,290.67	10.29	1,300.97
Conservation, Planning & Zoning	35.00	14.40%	22,586.81	-	22,586.81	180.09	22,766.90
Veterans	4.00	1.65%	2,581.35	-	2,581.35	20.58	2,601.93
Register of Deeds	3.00	1.23%	1,936.01	-	1,936.01	15.44	1,951.45
Other Departments / Programs	46.00	18.93%	29,685.52	-	29,685.52	236.69	29,922.21
<b>Total</b>	<b>243.00</b>	<b>100.00%</b>	<b>\$ 156,816.99</b>	<b>\$ -</b>	<b>\$ 156,816.99</b>	<b>\$ 854.15</b>	<b>\$ 157,671.14</b>

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

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

DEPARTMENT 12  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications  
Function: Postage - Billed

Total 1st Tier Allocation           \$ 51,771.81  
Total 2nd Tier Allocation           281.99  
  
Total Allocated Cost               \$ 52,053.80

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Soc Svcs- Administration	22,419.61	58.08%	30,066.63	(22,419.61)	7,647.02	163.77	7,810.78
Soc Svcs- Programs	1,152.36	2.99%	1,545.41	(1,152.36)	393.05	8.42	401.47
ADRC	10,008.98	25.93%	13,422.90	(10,008.98)	3,413.92	73.11	3,487.03
Parks, Recreation & Forestry	198.65	0.51%	266.41	(198.65)	67.76	1.45	69.21
Solid Waste	21.14	0.05%	28.35	(21.14)	7.21	0.15	7.36
Library	1,292.69	3.35%	1,733.61	(1,292.69)	440.92	9.44	450.36
Other Departments / Programs	3,510.96	9.09%	4,708.50	(3,510.96)	1,197.54	25.65	1,223.19
<b>Total</b>	<b>38,604.39</b>	<b>100.00%</b>	<b>\$ 51,771.81</b>	<b>\$ (38,604.39)</b>	<b>\$ 13,167.42</b>	<b>\$ 281.99</b>	<b>\$ 13,449.41</b>

Allocation Basis: Postage Charges by Benefiting Department During 2023

Allocation Source: County Financial Records and Reports

DEPARTMENT 12  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CENTRAL SERVICES-COMMUNICATIONS  
FUNCTIONAL COST ALLOCATIONS

Department: Central Services-Communications  
Function: Printing

Total 1st Tier Allocation \$ 10.47  
Total 2nd Tier Allocation 0.06  
**Total Allocated Cost \$ 10.53**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Other Departments / Programs	8.74	100.00%	10.47	(8.74)	1.73	0.06	1.79
<b>Total</b>	<b>8.74</b>	<b>100.00%</b>	<b>\$ 10.47</b>	<b>\$ (8.74)</b>	<b>\$ 1.73</b>	<b>\$ 0.06</b>	<b>\$ 1.79</b>

Allocation Basis: Printing Fees paid by Department During 2023

Allocation Source: County Financial Records and Reports

DEPARTMENT 12  
FISCAL 2023

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

Department: Central Services-Communications

Grantee Department	Total	Telephone Services	Mail Processing General Postage
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Employee Resources	6,062.53	899.83	5,162.70
Corporation Counsel	6,707.87	899.83	5,808.04
County Administrator	4,036.54	809.85	3,226.69
Finance Department	8,733.86	989.81	7,744.05
Property & Liability Insurance	645.34	-	645.34
Facilities & Capital Management	25,301.76	2,069.61	23,232.15
County Treasurer	3,766.59	539.90	3,226.69
Central Services-Communications	915.29	269.95	645.34
Clerk of Courts	32,966.25	4,345.00	28,621.25
Child Support	2,534.59	2,534.59	-
Soc Svcs- Administration	9,168.60	1,357.81	-
Soc Svcs- Income Maint	3,892.40	3,892.40	-
Soc Svcs- Programs	8,548.36	8,146.88	-
Special Education	-	-	-
Health Department	6,789.07	6,789.07	-
NCHCC	-	-	-
ADRC	3,487.03	-	-
Juvenile Detention/Shelter Home	2,206.18	905.21	1,300.97
County Clerk	4,248.14	995.73	3,252.41
Judicial	2,806.15	2,806.15	-
District Attorney	18,525.10	2,263.02	16,262.07
Sheriff	7,241.67	7,241.67	-
Corrections	4,435.53	4,435.53	-
Emergency Government	633.65	633.65	-
Justice Alternatives Programs	1,753.57	452.60	1,300.97
Conservation, Planning & Zoning	26,025.65	3,258.75	22,766.90
Parks, Recreation & Forestry	3,146.92	3,077.71	-
Solid Waste	7.36	-	-
Highway	3,168.23	3,168.23	-
Central Wisconsin Airport	-	-	-

DEPARTMENT 12  
FISCAL 2023

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

Department: Central Services-Communications

Grantee Department	<u>Total</u>	<u>Telephone Services</u>	<u>Mail Processing General Postage</u>
UW Extension	995.73	995.73	-
UW Dormitory	-	-	-
Library	4,086.36	3,636.00	-
Veterans	2,964.02	362.08	2,601.93
Register of Deeds	2,404.05	452.60	1,951.45
Other Departments / Programs	36,306.88	5,159.69	29,922.21
	<hr/>	<hr/>	<hr/>
<b>Total</b>	<b>\$ 244,511.25</b>	<b>\$ 73,388.92</b>	<b>\$ 157,671.14</b>

DEPARTMENT 12  
FISCAL 2023

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

Department: Central Services-Communications

Grantee Department	Postage - Billed	Printing
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	-	-
Soc Svcs- Administration	7,810.78	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	401.47	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	3,487.03	-
Juvenile Detention/Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	-	-
Justice Alternatives Programs	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	69.21	-
Solid Waste	7.36	-
Highway	-	-
Central Wisconsin Airport	-	-

DEPARTMENT 12  
FISCAL 2023

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

Department: Central Services-Communications

Grantee Department	<u>Postage - Billed</u>	<u>Printing</u>
UW Extension	-	-
UW Dormitory	-	-
Library	450.36	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	1,223.19	1.79
	<hr/>	
<b>Total</b>	<b>\$ 13,449.41</b>	<b>\$ 1.79</b>

**DEPARTMENT 13  
FISCAL 2023**

**MARATHON COUNTY, WISCONSIN**

**CLERK OF COURTS**

**NATURE AND EXTENT OF SERVICES**

The Marathon County Clerk of Courts performs the normal duties associated with that office and in addition, provides direct support to the Child Support Program under a cooperative agreement. Costs associated with the general Clerk of Court functions have been classified as General Government and therefore disallowed for plan purposes from further allocation.

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

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 13  
FISCAL 2023**

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

**Department: Clerk of Courts**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Child Support</b>	<b>General Government</b>
<b>Expenditures:</b>				
Salaries & Wages	\$ 1,725,732.84	\$ -	\$ 11,749.43	\$ 1,713,983.41
Fringe Benefits	736,115.31	-	5,011.75	731,103.56
Court Reporter	5,678.50	5,678.50	-	-
Mediation & Study Services	420.00	-	-	420.00
Legal Services	909,234.55	-	-	909,234.55
Indirect Cost Expense	1,934.88	-	-	1,934.88
Technology Services	11,476.00	11,476.00	-	-
Other Professional Services	26,643.91	434.71	-	26,209.20
Psych Services & Evaluations	193,915.06	-	-	193,915.06
Transcription	887.50	887.50	-	-
Process Services	75.00	-	-	75.00
Other Special Services	103.40	-	-	103.40
Interpreting/Translation Services	85,110.02	85,110.02	-	-
Jury Fees	44,353.59	-	-	44,353.59
Witness Fees	2,143.04	-	-	2,143.04
Time System Fees	1,500.00	-	-	1,500.00
Copier Charges	5,871.22	5,871.22	-	-
Printing and Forms	5,826.50	5,826.50	-	-
Small Office Equipment	29.79	29.79	-	-
Office Supplies	23,596.91	23,596.91	-	-
Subscriptions	31,300.65	31,300.65	-	-
Membership Dues	596.33	596.33	-	-
Registration Fees /Tuition	1,155.00	1,155.00	-	-
Personal Auto Mileage	1,161.45	1,161.45	-	-
Commercial Travel	142.00	142.00	-	-
Meals	81.18	81.18	-	-
Lodging	468.00	468.00	-	-
<b>Total Expenditures</b>	<b>\$ 3,815,552.63</b>	<b>\$ 173,815.76</b>	<b>\$ 16,761.18</b>	<b>\$ 3,624,975.69</b>
<b>Cost Adjustments:</b>				
Federal Grants - Human Services	(13,616.40)	-	-	(13,616.40)
Law and Ordinance Violations	(391,342.30)	-	-	(391,342.30)
Municipal Court Penalties & Forfeit	(10,896.21)	-	-	(10,896.21)
Court Fees and Costs	(1,540,470.05)	-	-	(1,540,470.05)
Other Services to State Government	(18,520.00)	-	-	(18,520.00)

DEPARTMENT 13  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Interest Income	(103,894.48)	-	-	(103,894.48)
Other Miscellaneous Revenues	(1.50)	-	-	(1.50)
<b>Total Cost Adjustments</b>	<b>\$ (2,078,740.94)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (2,078,740.94)</b>
General & Administrative Allocation	-	(173,815.76)	1,183.40	172,632.36
Disallowed / Capitalized	(1,718,867.11)	-	-	(1,718,867.11)
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Depreciation	70,309.50	-	323.60	69,985.90
Equipment Depreciation	-	-	-	-
Special Accounting	6,899.26	-	31.75	6,867.51
Information Technology	-	-	-	-
Employee Resources	32,975.94	-	151.77	32,824.17
Corporation Counsel	1,355.92	-	6.24	1,349.68
County Administrator	14,735.63	-	67.82	14,667.81
Finance Department	56,524.66	-	260.16	56,264.51
Property & Liability Insurance	26,976.10	-	124.16	26,851.94
Facilities & Capital Management	128,498.33	-	591.42	127,906.91
County Treasurer	6,551.73	-	30.15	6,521.58
Central Services-Communications	32,714.04	-	150.57	32,563.47
<b>Total 1st Allocation</b>	<b>377,541.10</b>	<b>-</b>	<b>1,737.64</b>	<b>375,803.46</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(375,803.46)	-	-	(375,803.46)
<b>Total 1st Tier Allocation</b>	<b>\$ 19,682.22</b>	<b>\$ -</b>	<b>\$ 19,682.22</b>	<b>\$ 0.00</b>
<b>2nd Allocation</b>				
Building Depreciation	18.36	-	0.08	18.28
Equipment Depreciation	-	-	-	-
Special Accounting	451.40	-	2.08	449.32
Information Technology	-	-	-	-

DEPARTMENT 13  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Employee Resources	6,329.91	-	29.13	6,300.78
Corporation Counsel	81.50	-	0.38	81.13
County Administrator	987.62	-	4.55	983.08
Finance Department	5,168.41	-	23.79	5,144.62
Property & Liability Insurance	274.82	-	1.26	273.56
Facilities & Capital Management	1,473.55	-	6.78	1,466.77
County Treasurer	375.52	-	1.73	373.79
Central Services-Communications	252.22	-	1.16	251.06
Clerk of Courts	-	-	-	-
<b>Total 2nd Allocation</b>	<b>15,413.32</b>	<b>-</b>	<b>70.94</b>	<b>15,342.38</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(15,342.38)	-	-	(15,342.38)
<b>Total 2nd Tier Allocation</b>	<b>\$ 70.94</b>	<b>\$ -</b>	<b>\$ 70.94</b>	<b>\$ -</b>
Total Incoming Costs	1,808.58	-	1,808.58	-
<b>Total Allocated Cost</b>	<b>\$ 19,753.16</b>	<b>\$ -</b>	<b>\$ 19,753.16</b>	<b>\$ 0.00</b>

DEPARTMENT 13  
FISCAL 2023

MARATHON COUNTY, WISCONSIN  
CLERK OF COURTS  
FUNCTIONAL COST ALLOCATIONS

Department: Clerk of Courts  
Function: Child Support

Total 1st Tier Allocation \$ 19,682.22  
Total 2nd Tier Allocation 70.94  
**Total Allocated Cost \$ 19,753.16**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	100	100.00%	19,682.22	(16,761.18)	2,921.04	70.94	2,991.98
<b>Total</b>	<b>100</b>	<b>100.00%</b>	<b>\$ 19,682.22</b>	<b>\$ (16,761.18)</b>	<b>\$ 2,921.04</b>	<b>\$ 70.94</b>	<b>\$ 2,991.98</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

DEPARTMENT 13  
FISCAL 2023

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

Department: Clerk of Courts

Grantee Department	<u>Total</u>	<u>Child Support</u>
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Employee Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Child Support	<b>2,991.98</b>	2,991.98
Soc Svcs- Administration	-	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	-	-
Juvenile Detention/Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Sheriff	-	-
Corrections	-	-
Emergency Government	-	-
Justice Alternatives Programs	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-
Solid Waste	-	-
Highway	-	-
Central Wisconsin Airport	-	-

DEPARTMENT 13  
FISCAL 2023

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

Department: Clerk of Courts

Grantee Department	<u>Total</u>	<u>Child Support</u>
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
	<hr/>	<hr/>
<b>Total</b>	<b>\$ 2,991.98</b>	<b>\$ 2,991.98</b>
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