

CENTRAL SERVICES COST ALLOCATION PLAN

MARATHON COUNTY, WISCONSIN

Based on 2024 Financials
Fiscal Year Ended December 31, 2024



MARATHON COUNTY, WISCONSIN

COST ALLOCATION PLAN

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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 (1st Tier Allocation) and second allocations (2nd 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 2026 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, 2024.

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, 2024, 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**

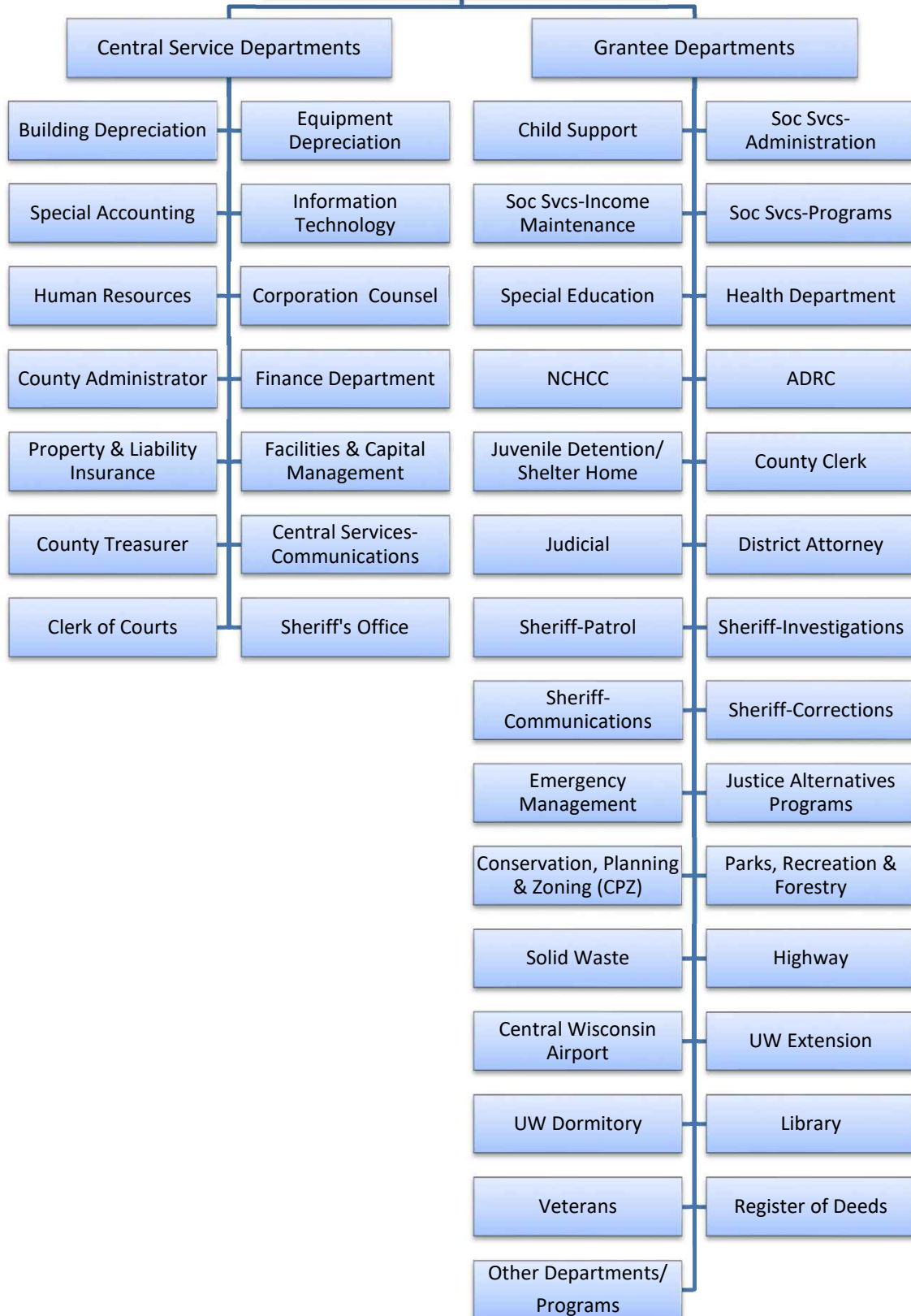
Signature: Samantha Fenske

Name of Official: Samantha Fenske

Title: Finance Director

Date of Execution: 01-06-2026

**MARATHON COUNTY, WISCONSIN
2024 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2024**

	Child Support	Soc Svcs- Administration	Soc Svcs- Income Maint	Soc Svcs- Programs	Special Education
Central Service Departments					
Building Depreciation	\$ 16,689.75	\$ 97,606.07	\$ -	\$ -	\$ 53,787.06
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	1,013.83	-	-	-
Information Technology	-	410,758.10	-	-	-
Human Resources	12,557.20	83,457.67	20,405.45	49,191.80	-
Corporation Counsel	20,833.44	26,215.48	-	-	-
County Administrator	6,565.29	13,130.61	-	6,565.29	-
Finance Department	22,611.56	24,630.36	25,995.62	85,612.28	-
Property & Liability Insurance	-	136,596.73	-	-	-
Facilities & Capital Management	16,491.25	(200,985.74)	-	-	(125,542.82)
County Treasurer	2,075.67	2,524.04	2,539.64	7,364.56	-
Central Services-Communications	2,365.21	12,468.29	3,820.73	8,158.77	-
Clerk of Courts	4,322.54	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total Allocated Costs	\$ 104,511.93	\$ 607,415.44	\$ 52,761.45	\$ 156,892.70	\$ (71,755.76)
Rollforward	(28,066.75)	349,763.57	(21,187.14)	1.40	(59,032.05)
Total Proposed Costs	\$ 76,445.17	\$ 957,179.01	\$ 31,574.31	\$ 156,894.10	\$ (130,787.81)

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2024**

	Health Department	NCHCC	ADRC	Juvenile Detention/Shelter Home	County Clerk
Central Service Departments					
Building Depreciation	\$ 109,109.74	\$ 73,810.72	\$ -	\$ -	\$ 18,858.98
Equipment Depreciation	-	-	-	-	-
Special Accounting	3,972.49	-	492.07	92.52	1,802.90
Information Technology	80,708.70	-	(23,614.85)	-	50,438.53
Human Resources	37,959.55	-	68,153.50	-	5,076.54
Corporation Counsel	7,284.91	237,989.25	7,284.91	-	9,570.55
County Administrator	18,244.45	58,395.72	11,679.13	6,565.29	11,679.13
Finance Department	64,741.02	-	202,195.48	1,333.23	25,823.16
Property & Liability Insurance	20,752.11	58,884.95	10,028.34	3,956.90	3,825.71
Facilities & Capital Management	107,812.04	2,261,208.19	-	195,107.46	19,777.78
County Treasurer	7,998.47	-	23,626.74	101.75	3,780.88
Central Services-Communications	6,731.76	-	4,561.58	909.70	3,773.15
Clerk of Courts	-	-	-	-	-
Sheriff's Office	-	-	-	5,158.06	1,768.81
Total Allocated Costs	\$ 465,315.25	\$ 2,690,288.84	\$ 304,406.92	\$ 213,224.91	\$ 156,176.12
Rollforward	87,335.04	185,380.81	101,556.89	-	-
Total Proposed Costs	\$ 552,650.30	\$ 2,875,669.65	\$ 405,963.81	\$ 213,224.91	\$ 156,176.12

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2024**

	Judicial	District Attorney	Sheriff-Patrol	Sheriff- Investigations	Sheriff- Communications
Central Service Departments					
Building Depreciation	\$ 143,249.67	\$ 51,335.72	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	1,301.25	1,510.90	819.96	995.67
Information Technology	-	40,957.92	-	-	-
Human Resources	-	23,685.27	31,916.21	15,696.49	19,882.23
Corporation Counsel	-	-	-	-	-
County Administrator	26,261.21	18,244.45	-	-	-
Finance Department	-	23,613.60	34,102.55	18,148.37	23,079.53
Property & Liability Insurance	-	8,808.38	-	-	-
Facilities & Capital Management	150,228.76	53,836.78	-	-	-
County Treasurer	-	4,979.83	3,278.34	1,731.76	2,238.47
Central Services-Communications	2,820.06	16,136.63	-	-	-
Clerk of Courts	-	-	-	-	-
Sheriff's Office	13,435.60	4,814.85	1,314,590.44	589,697.70	675,383.65
Total Allocated Costs	\$ 335,995.30	\$ 247,714.68	\$ 1,385,398.44	\$ 626,094.28	\$ 721,579.55
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 335,995.30	\$ 247,714.68	\$ 1,385,398.44	\$ 626,094.28	\$ 721,579.55

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2024**

	Sheriff-Corrections	Emergency Management	Justice Alternatives Programs	Conservation, Planning & Zoning	Parks, Recreation & Forestry
Central Service Departments					
Building Depreciation	\$ 859,026.55	\$ 5,705.91	\$ 3,339.61	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	2,587.21	212.21	314.91	2,634.75	459.87
Information Technology	-	6,741.61	953.00	351,163.69	42,518.02
Human Resources	68,403.51	3,032.41	1,046.42	34,998.58	295,847.63
Corporation Counsel	-	-	-	7,284.91	17,425.36
County Administrator	18,244.45	18,244.45	19,695.90	27,394.65	11,679.13
Finance Department	52,270.99	3,974.96	4,791.34	45,169.20	176,270.54
Property & Liability Insurance	-	1,235.00	-	26,348.38	16,297.60
Facilities & Capital Management	686,204.56	5,861.43	3,502.32	96,635.62	32,969.81
County Treasurer	4,816.78	354.09	382.57	5,332.60	16,709.85
Central Services-Communications	4,184.61	636.79	1,563.84	22,682.26	3,740.59
Clerk of Courts	-	-	-	-	-
Sheriff's Office	1,621,104.08	345.66	313.23	-	-
Total Allocated Costs	\$ 3,316,842.74	\$ 46,344.49	\$ 35,903.14	\$ 619,644.64	\$ 613,918.39
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 3,316,842.74	\$ 46,344.49	\$ 35,903.14	\$ 619,644.64	\$ 613,918.39

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2024**

	Solid Waste	Highway	Central Wisconsin Airport	UW Extension	UW Dormitory
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	324.66	1,467.30	525.51	252.10	-
Information Technology	18,071.75	39,228.40	211.78	3,882.60	-
Human Resources	18,126.84	99,990.97	29,014.73	-	-
Corporation Counsel	17,425.36	7,284.91	7,284.91	7,284.91	-
County Administrator	24,809.74	31,375.06	11,679.13	11,679.13	-
Finance Department	34,531.99	115,420.99	48,238.25	3,461.18	15,248.97
Property & Liability Insurance	12,125.85	43,117.85	18,661.48	1,724.82	28,111.22
Facilities & Capital Management	-	68,428.89	-	27,323.60	-
County Treasurer	3,522.95	9,930.61	5,591.86	326.52	-
Central Services-Communications	5.96	3,183.94	-	1,000.67	-
Clerk of Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total Allocated Costs	\$ 128,945.10	\$ 419,428.93	\$ 121,207.65	\$ 56,935.53	\$ 43,360.19
Rollforward	-	-	-	-	-
Total Proposed Costs	\$ 128,945.10	\$ 419,428.93	\$ 121,207.65	\$ 56,935.53	\$ 43,360.19

**SUMMARY OF ALLOCATED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2024**

	Library	Veterans	Register of Deeds	Other Departments / Programs	Total Allocated Costs
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ 34,386.21	\$ 779,652.19	\$ 2,246,558.19
Equipment Depreciation	-	-	-	-	-
Special Accounting	200.03	152.79	404.04	1,197.69	22,734.66
Information Technology	9,671.21	20,224.83	14,506.81	278,855.53	1,345,277.63
Human Resources	55,749.29	3,172.47	2,096.16	48,937.85	1,028,398.79
Corporation Counsel	7,284.91	7,284.91	7,284.91	200,251.65	595,275.28
County Administrator	11,679.13	18,244.45	31,375.06	530,665.21	944,096.07
Finance Department	166,450.20	3,150.19	6,482.77	40,222.92	1,267,571.25
Property & Liability Insurance	7,256.15	1,451.20	1,981.57	3,432.12	404,596.37
Facilities & Capital Management	791,824.36	7,424.39	36,061.49	964,273.30	5,198,443.46
County Treasurer	22,183.14	297.06	853.66	2,608.73	135,150.57
Central Services-Communications	4,624.22	2,581.86	2,118.34	39,175.13	147,244.10
Clerk of Courts	-	-	-	-	4,322.54
Sheriff's Office	-	-	3,225.13	22,650.19	4,252,487.41
Total Allocated Costs	\$ 1,076,922.64	\$ 63,984.15	\$ 140,776.16	\$ 2,911,922.52	\$ 17,592,156.33
Rollforward	-	-	-	-	615,751.77
Total Proposed Costs	\$ 1,076,922.64	\$ 63,984.15	\$ 140,776.16	\$ 2,911,922.52	\$ 18,207,908.09

**SCHEDULE OF FIXED COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2024**

<u>Grantee Department</u>	<u>Final Costs 2024</u>	<u>Fixed Costs 2022</u>	<u>Rollforward</u>	<u>Adjustments</u>	<u>Actual Costs with Rollforward</u>
Child Support	\$ 104,511.93	\$ 132,578.68	\$ (28,066.75)	\$ -	\$ 76,445.17
Soc Svcs- Administration	607,415.44	257,651.87	349,763.57	-	957,179.01
Soc Svcs- Income Maint	52,761.45	73,948.59	(21,187.14)	-	31,574.31
Soc Svcs- Programs	156,892.70	156,891.30	1.40	-	156,894.10
Special Education	(71,755.76)	(12,723.71)	(59,032.05)	-	(130,787.81)
Health Department	465,315.25	377,980.21	87,335.04	-	552,650.30
NCHCC	2,690,288.84	2,504,908.03	185,380.81	-	2,875,669.65
ADRC	304,406.92	202,850.03	101,556.89	-	405,963.81
Juvenile Detention/Shelter Home	213,224.91	-	-	-	213,224.91
County Clerk	156,176.12	-	-	-	156,176.12
Judicial	335,995.30	-	-	-	335,995.30
District Attorney	247,714.68	-	-	-	247,714.68
Sheriff-Patrol	1,385,398.44	-	-	-	1,385,398.44
Sheriff-Investigations	626,094.28	-	-	-	626,094.28
Sheriff-Communications	721,579.55	-	-	-	721,579.55
Sheriff-Corrections	3,316,842.74	-	-	-	3,316,842.74
Emergency Management	46,344.49	-	-	-	46,344.49
Justice Alternatives Programs	35,903.14	-	-	-	35,903.14
Conservation, Planning & Zoning	619,644.64	-	-	-	619,644.64
Parks, Recreation & Forestry	613,918.39	-	-	-	613,918.39
Solid Waste	128,945.10	-	-	-	128,945.10
Highway	419,428.93	-	-	-	419,428.93
Central Wisconsin Airport	121,207.65	-	-	-	121,207.65
UW Extension	56,935.53	-	-	-	56,935.53
UW Dormitory	43,360.19	-	-	-	43,360.19
Library	1,076,922.64	-	-	-	1,076,922.64
Veterans	63,984.15	-	-	-	63,984.15
Register of Deeds	140,776.16	-	-	-	140,776.16
Other Departments / Programs	2,911,922.52	-	-	-	2,911,922.52
Total	\$ 17,592,156.33	\$ 3,694,085.00	\$ 615,751.77	\$ -	\$ 18,207,908.09

**SCHEDULE OF DEPARTMENTAL COSTS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2024**

<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	\$ -	\$ 2,598,852.61	\$ -	\$ -	\$ 2,598,852.61
Equipment Depreciation	-	1,232,577.08	-	-	1,232,577.08
Special Accounting	-	151,569.63	-	(109,300.14)	42,269.49
Information Technology	2,375,782.33	2,937.07	-	(24,779.63)	2,353,939.77
Human Resources	691,490.38	405.81	-	(22,455.00)	669,441.19
Corporation Counsel	833,656.29	-	(14,010.22)	(298,896.83)	520,749.24
County Administrator	1,481,548.23	(360,341.75)	-	-	1,121,206.48
Finance Department	2,163,968.90	(1,204,007.42)	37,841.05	(19,200.00)	978,602.53
Property & Liability Insurance	1,543,152.06	(342,876.26)	-	(507,677.00)	692,598.80
Facilities & Capital Management	30,311,765.50	(18,872,950.06)	(5,442,627.79)	(760,899.43)	5,235,288.22
County Treasurer	1,707,749.57	(62,819,840.66)	61,284,720.09	-	172,629.00
Central Services-Communications	233,262.96	-	-	(41,235.22)	192,027.74
Clerk of Courts	3,671,993.02	(1,889,505.39)	(1,756,176.60)	(24,547.49)	1,763.54
Sheriff's Office	28,086,398.67	(140,442.86)	(25,365,671.25)	-	2,580,284.56
less unallocated Incoming costs					(800,073.93)
Total	\$ 73,100,767.91	\$ (81,643,622.20)	\$ 28,744,075.28	\$ (1,808,990.74)	\$ 17,592,156.33

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2024**

Department Number	Departmental Function	Allocation Base	Allocation Source
1	Building Depreciation		
	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 Campus	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Management
2	Equipment Depreciation		
Equipment Depreciation	2024 Depreciation Expense by Central Service Department	General Capital Asset Depreciation Report effective 12/31/2024	
3	Special Accounting		
	General Audit	Payroll, Accounts Payable and Cash Receipts Transactions Processed by Departments Not Direct Billed for Audit Services During 2024	Finance Department Records and Reports
	Department Specific Audit	Direct Allocation to Benefiting Departments based on FY2023 Audit Costs Billed in 2024	Finance Department Records and Reports
	Cost Allocation Plan	Number of Weighted Departmental Functions Analyzed in FY2023 Cost Plan prepared during 2024	FY2023 Indirect Cost Allocation Plan
4	Information Technology		
IT Services	Distribution of Work Hours Support by Benefiting Department During 2024	City-County Data Center Records	
5	Human Resources		
	Personnel Administration	Weighted Effort of Total FTE, New Hires, Data Change, and Qualified Event/Benefit Transactions by Department During 2024	County Personnel and Payroll Records
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records & Reports

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2024**

Department Number	Departmental Function	Allocation Base	Allocation Source
6	Corporation Counsel		
	Departmental Support	Weighted Value of Time / Effort to Benefiting Department During 2024 for Departments Not Directly Billed	Corporation Counsel Analysis
	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
7	County Administrator		
	Department Oversight	Time/Effort by Benefiting Department During 2024	Time/Effort Analysis using County Administrator's Department Personnel Activity Reports (PARs)
	Department Specific	Direct Allocation to Benefiting Department	County Financial Records & Reports
8	Finance Department		
	Accounting & Budgets	Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2024	County Financial Records & Reports
	Payroll	Number of Payroll Disbursements Processed by Department During 2024	County Financial Records & Reports
	Department Specific	Direct Allocation to Benefiting Department	Employee Personnel Activity Reports (PARs) and Financial Records and Reports
	General Government	Unallocated	
9	Property & Liability Insurance		
	Property & Casualty Insurance	Property & Liability Insurance Premiums Identified by Department During 2024	County Financial Records and Reports and Analysis of Insurance Charges by Department
10	Facilities & Capital Management		
	Courthouse / Annex	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	400 East Thomas 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

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2024**

Department Number	Departmental Function	Allocation Base	Allocation Source
	210 River Drive Bldg.	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management and Finance Departments
	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
	Lakeview Drive Campus	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
	NCHC/Lakeview Campus Properties	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	
11	County Treasurer		
	General Receipts	General Receipts Processed by Treasurer's Office During 2024, with Department Entered Weighted 70% Less	County Financial Records and Reports
	Banking & Disbursements	Total Payroll and Accounts Payable Disbursements Processed by Department During 2024	County Financial Records and Reports
	General Government	Unallocated	

**SCHEDULE OF ALLOCATION BASIS
MARATHON COUNTY, WISCONSIN
FISCAL YEAR 2024**

Department Number	Departmental Function	Allocation Base	Allocation Source
12	Central Services-Communications		
	Telephone Services	Telephone Extensions by Department on County Phone System	City-County Data Center Reports
	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 2024	County Financial Records and Reports
	Printing	Printing Fees paid by Department During 2024	County Financial Records and Reports
13	Clerk of Courts		
	Child Support	Direct Allocation to Benefiting Department	Monthly Child Support Expenditure Reports
	General Government	Unallocated	
14	Sheriff's Office		
	Investigations	Direct Allocation to the Benefiting Department	County Financial Records & Reports
	Patrol	Direct Allocation to the Benefiting Department	County Financial Records & Reports
	Communications	Direct Allocation to the Benefiting Department	County Financial Records & Reports
	Adult Corrections	Direct Allocation to the Benefiting Department	County Financial Records & Reports
	Juvenile Detention	Direct Allocation to the Benefiting Department	County Financial Records & Reports
	Courthouse Security	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Management
	Other Law Enforcement	Direct Allocation to the Benefiting Department	County Financial Records & Reports

**DEPARTMENT 1
FISCAL 2024**

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 2024 depreciation expense as indicated below.

- **Courthouse Complex:** This facility houses the primary functions of County government. The 2024 depreciation expense for Courthouse and Courthouse Annex buildings and improvements totaled \$1,463,890.24.
- **Health and Social Services Building:** This facility houses the County's Social Services and Child Support programs. These programs moved to the Lakeview Campus during the first half of 2023. The 2024 depreciation expense totaled \$66,973.49.
- **West Building:** This facility functions as miscellaneous storage for the County. The 2024 depreciation expense totaled \$28,210.12. This amount is allocated directly to Other Departments/Programs.
- **Lakeview Campus (1000 and 1200 Lakeview Drive):** This facility houses the primary operations of the County's Social Services Department, including Child Support, the Health Department, Facilities and Capital Management, and various County and NCHC operations. The 2024 depreciation expense totaled \$675,247.76.

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 2024**

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

Department: Building Depreciation

Functions:	Total	Courthouse Complex	Health & Social Services Bldg.	West Building
Cost Adjustments:				
Building Depreciation Expense	\$ 2,234,321.61	\$ 1,463,890.24	\$ 66,973.49	\$ 28,210.12
Interest Expense	364,531.00	105,293.22	8,643.98	-
Total Cost Adjustments	\$ 2,598,852.61	\$ 1,569,183.46	\$ 75,617.47	\$ 28,210.12
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 2,598,852.61	\$ 1,569,183.46	\$ 75,617.47	\$ 28,210.12
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	874.55	528.05	25.45	9.49
Information Technology	-	-	-	-
Human Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	874.55	528.05	25.45	9.49
Total 2nd Tier Allocation	\$ 874.55	\$ 528.05	\$ 25.45	\$ 9.49
Unallocated	-	-	-	-
Total Incoming Costs	874.55	528.05	25.45	9.49
Total Allocated Cost	\$ 2,599,727.16	\$ 1,569,711.51	\$ 75,642.92	\$ 28,219.61

**DEPARTMENT 1
FISCAL 2024**

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

Department: **Building Depreciation**

Functions: **Lakeview Campus**

Cost Adjustments:

Building Depreciation Expense	\$	675,247.76
Interest Expense		250,593.80

Total Cost Adjustments	\$	925,841.56
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Incoming Costs

Total 1st Allocation	-
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Unallocated

Total 1st Tier Allocation	\$	925,841.56
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2nd Allocation

Building Depreciation	-
Equipment Depreciation	-
Special Accounting	311.56
Information Technology	-
Human Resources	-
Corporation Counsel	-
County Administrator	-
Finance Department	-
Property & Liability Insurance	-
Facilities & Capital Management	-
County Treasurer	-
Central Services-Communications	-
Clerk of Courts	-
Sheriff's Office	-

Total 2nd Allocation	311.56
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Total 2nd Tier Allocation	\$	311.56
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Unallocated -

Total Incoming Costs	311.56
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Total Allocated Cost	\$	926,153.12
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**DEPARTMENT 1
FISCAL 2024**

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

Department: Building Depreciation
Function: Courthouse Complex

Total 1st Tier Allocation	\$ 1,569,183.46
Total 2nd Tier Allocation	528.05
Total Allocated Cost	\$ 1,569,711.51

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	3,269	1.64%	25,678.86	-	25,678.86	8.64	25,687.50
Corporation Counsel	3,016	1.51%	23,691.48	-	23,691.48	7.97	23,699.45
County Administrator	1,176	0.59%	9,237.79	-	9,237.79	3.11	9,240.90
Finance Department	1,728	0.87%	13,573.90	-	13,573.90	4.57	13,578.47
Property & Liability Insurance	378	0.19%	2,969.29	-	2,969.29	1.00	2,970.29
Facilities & Capital Management	2,077	1.04%	16,315.39	-	16,315.39	5.49	16,320.88
County Treasurer	1,014	0.51%	7,965.24	-	7,965.24	2.68	7,967.92
Central Services-Communications	2,045	1.02%	16,064.02	-	16,064.02	5.41	16,069.42
Clerk of Courts	9,529	4.77%	74,852.82	-	74,852.82	25.19	74,878.01
Sheriff's Office	14,284	7.15%	112,204.61	-	112,204.61	37.76	112,242.36
County Clerk	2,400	1.20%	18,852.64	-	18,852.64	6.34	18,858.98
Judicial	18,230	9.13%	143,201.48	-	143,201.48	48.19	143,249.67
District Attorney	6,533	3.27%	51,318.45	-	51,318.45	17.27	51,335.72
Sheriff-Corrections	109,320	54.73%	858,737.58	-	858,737.58	288.98	859,026.55
Emergency Management	469	0.23%	3,684.12	-	3,684.12	1.24	3,685.36
Justice Alternatives Programs	425	0.21%	3,338.49	-	3,338.49	1.12	3,339.61
Register of Deeds	4,376	2.19%	34,374.64	-	34,374.64	11.57	34,386.21
Other Departments / Programs	19,493	9.76%	153,122.68	-	153,122.68	51.53	153,174.21
Total	199,762	100.00%	\$ 1,569,183.46	\$ -	\$ 1,569,183.46	\$ 528.05	\$ 1,569,711.51

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2024**

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

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

Total 1st Tier Allocation \$ 75,617.47
Total 2nd Tier Allocation 25.45
Total Allocated Cost \$ 75,642.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	27,247	100.00%	75,617.47	-	75,617.47	25.45	75,642.92
Total	27,247	100.00%	\$ 75,617.47	\$ -	\$ 75,617.47	\$ 25.45	\$ 75,642.92

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 2024**

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

Department: Building Depreciation
Function: West Building

Total 1st Tier Allocation \$ 28,210.12
Total 2nd Tier Allocation 9.49
Total Allocated Cost \$ 28,219.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	1,804	100.00%	28,210.12	-	28,210.12	9.49	28,219.61
Total	1,804	100.00%	\$ 28,210.12	\$ -	\$ 28,210.12	\$ 9.49	\$ 28,219.61

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2024**

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

Department: Building Depreciation
Function: Lakeview Campus

Total 1st Tier Allocation \$ 925,841.56
Total 2nd Tier Allocation 311.56

Total Allocated Cost \$ 926,153.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities & Capital Management	7,500	5.45%	50,496.78	-	50,496.78	16.99	50,513.77
Child Support	2,478	1.80%	16,684.13	-	16,684.13	5.61	16,689.75
Soc Svcs- Administration	14,492	10.54%	97,573.24	-	97,573.24	32.83	97,606.07
Special Education	7,986	5.81%	53,768.97	-	53,768.97	18.09	53,787.06
Health Department	16,200	11.78%	109,073.04	-	109,073.04	36.70	109,109.74
NCHCC	10,959	7.97%	73,785.89	-	73,785.89	24.83	73,810.72
Emergency Management	300	0.22%	2,019.87	-	2,019.87	0.68	2,020.55
Other Departments / Programs	77,595	56.43%	522,439.65	-	522,439.65	175.81	522,615.45
Total	137,510	100.00%	\$ 925,841.56	\$ -	\$ 925,841.56	\$ 311.56	\$ 926,153.12

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Management

**DEPARTMENT 1
FISCAL 2024**

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

Department: Building Depreciation

Grantee Department	Total	Courthouse Complex	Health & Social Services Bldg.
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Human Resources	25,687.50	25,687.50	-
Corporation Counsel	23,699.45	23,699.45	-
County Administrator	9,240.90	9,240.90	-
Finance Department	13,578.47	13,578.47	-
Property & Liability Insurance	2,970.29	2,970.29	-
Facilities & Capital Management	66,834.64	16,320.88	-
County Treasurer	7,967.92	7,967.92	-
Central Services-Communications	16,069.42	16,069.42	-
Clerk of Courts	74,878.01	74,878.01	-
Sheriff's Office	112,242.36	112,242.36	-
Child Support	16,689.75	-	-
Soc Svcs- Administration	97,606.07	-	-
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	53,787.06	-	-
Health Department	109,109.74	-	-
NCHCC	73,810.72	-	-
ADRC	-	-	-
Juvenile Detention/Shelter Home	-	-	-
County Clerk	18,858.98	18,858.98	-
Judicial	143,249.67	143,249.67	-
District Attorney	51,335.72	51,335.72	-
Sheriff-Patrol	-	-	-
Sheriff-Investigations	-	-	-
Sheriff-Communications	-	-	-
Sheriff-Corrections	859,026.55	859,026.55	-
Emergency Management	5,705.91	3,685.36	-
Justice Alternatives Programs	3,339.61	3,339.61	-
Conservation, Planning & Zoning	-	-	-
Parks, Recreation & Forestry	-	-	-

**DEPARTMENT 1
FISCAL 2024**

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

Department: Building Depreciation

Grantee Department	Total	Courthouse Complex	Health & Social Services Bldg.
Solid Waste	-	-	-
Highway	-	-	-
Central Wisconsin Airport	-	-	-
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	-	-	-
Veterans	-	-	-
Register of Deeds	34,386.21	34,386.21	-
Other Departments / Programs	779,652.19	153,174.21	75,642.92
Total	\$ 2,599,727.16	\$ 1,569,711.51	\$ 75,642.92

**DEPARTMENT 1
FISCAL 2024**

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

Department: Building Depreciation

Grantee Department	<u>West Building</u>	<u>Lakeview Campus</u>
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	-	-
Human Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	50,513.77
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Sheriff's Office	-	-
Child Support	-	16,689.75
Soc Svcs- Administration	-	97,606.07
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	53,787.06
Health Department	-	109,109.74
NCHCC	-	73,810.72
ADRC	-	-
Juvenile Detention/Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Sheriff-Patrol	-	-
Sheriff-Investigations	-	-
Sheriff-Communications	-	-
Sheriff-Corrections	-	-
Emergency Management	-	2,020.55
Justice Alternatives Programs	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-

**DEPARTMENT 1
FISCAL 2024**

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

Department: Building Depreciation

Grantee Department	<u>West Building</u>	<u>Lakeview Campus</u>
Solid Waste	-	-
Highway	-	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	28,219.61	522,615.45
	<hr/>	
Total	\$ 28,219.61	\$ 926,153.12
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**DEPARTMENT 2
FISCAL 2024**

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 \$1,232,577.08 was recorded as depreciation for the central services departments during 2024. This amount is allocated to the benefiting department based on the 2024 depreciation expense.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 2
FISCAL 2024**

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

Department: Equipment Depreciation

Functions:	<u>Total</u>	<u>Equipment Depreciation</u>
Cost Adjustments:		
Equipment Depreciation Expense	\$ 1,232,577.08	\$ 1,232,577.08
Total Cost Adjustments	\$ 1,232,577.08	\$ 1,232,577.08
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 1,232,577.08	\$ 1,232,577.08
2nd Allocation		
Equipment Depreciation	-	-
Special Accounting	58.30	58.30
Information Technology	-	-
Human Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Sheriff's Office	-	-
Building Depreciation	-	-
Total 2nd Allocation	58.30	58.30
Total 2nd Tier Allocation	\$ 58.30	\$ 58.30
Unallocated	-	-
Total Incoming Costs	-	-
Total Allocated Cost	\$ 1,232,635.38	\$ 1,232,635.38

**DEPARTMENT 2
FISCAL 2024**

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

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 1,232,577.08
Total 2nd Tier Allocation 58.30

Total Allocated Cost \$ 1,232,635.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance Department	482,639.41	39.16%	482,639.41	-	482,639.41	22.83	482,662.24
Facilities & Capital Management	45,180.63	3.67%	45,180.63	-	45,180.63	2.14	45,182.77
Sheriff's Office	704,757.04	57.18%	704,757.04	-	704,757.04	33.34	704,790.38
Total	1,232,577.08	100.00%	\$ 1,232,577.08	\$ -	\$ 1,232,577.08	\$ 58.30	\$ 1,232,635.38

Allocation Basis: 2024 Depreciation Expense by Central Service Department

Allocation Source: General Capital Asset Depreciation Report effective 12/31/2024

**DEPARTMENT 2
FISCAL 2024**

**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	-	-
Human Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	482,662.24	482,662.24
Property & Liability Insurance	-	-
Facilities & Capital Management	45,182.77	45,182.77
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Sheriff's Office	704,790.38	704,790.38
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-Patrol	-	-
Sheriff-Investigations	-	-
Sheriff-Communications	-	-
Sheriff-Corrections	-	-
Emergency Management	-	-
Justice Alternatives Programs	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-

**DEPARTMENT 2
FISCAL 2024**

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

Department: Equipment Depreciation

Grantee Department	<u>Total</u>	<u>Equipment Depreciation</u>
Solid Waste	-	-
Highway	-	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
	<hr/>	<hr/>
Total	\$ 1,232,635.38	\$ 1,232,635.38

**DEPARTMENT 3
FISCAL 2024**

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 2024.

Amounts billed to departments for audit services have been added back for indirect cost purposes. The direct billed amounts during 2024 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 FY2023 plan that was prepared during 2024.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 3
FISCAL 2024**

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

Department: Special Accounting

Functions:	Total	General & Administrative	General Audit
Cost Adjustments:			
Independent Audit (From Finance)	\$ 138,618.00	\$ -	\$ 34,194.49
Indirect Cost Allocation Plan (From Finance)	8,075.00	-	-
Add Back Billed Audit Services	4,876.63	-	-
Total Cost Adjustments	\$ 151,569.63	\$ -	\$ 34,194.49
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Total 1st Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 151,569.63	\$ -	\$ 34,194.49
2nd Allocation			
Special Accounting	174.91	-	39.46
Information Technology	-	-	-
Human Resources	-	-	-
Corporation Counsel	-	-	-
County Administrator	6,042.18	-	1,363.13
Finance Department	-	-	-
Property & Liability Insurance	-	-	-
Facilities & Capital Management	-	-	-
County Treasurer	-	-	-
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Sheriff's Office	-	-	-
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-

**DEPARTMENT 3
FISCAL 2024**

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

Department: Special Accounting

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>General Audit</u>
Total 2nd Allocation	6,217.09	-	1,402.59
Total 2nd Tier Allocation	\$ 6,217.09	\$ -	\$ 1,402.59
Unallocated	-	-	-
Total Incoming Costs	6,217.09	-	1,402.59
Total Allocated Cost	<u>\$ 157,786.72</u>	<u>\$ -</u>	<u>\$ 35,597.08</u>

**DEPARTMENT 3
FISCAL 2024**

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

Department: Special Accounting

Functions:	Department Specific Audit	Cost Allocation Plan
Cost Adjustments:		
Independent Audit (From Finance)	\$ 104,423.51	\$ -
Indirect Cost Allocation Plan (From Finance)	-	8,075.00
Add Back Billed Audit Services	4,876.63	-
Total Cost Adjustments	\$ 109,300.14	\$ 8,075.00
General & Administrative Allocation	-	-
Disallowed / Capitalized	-	-
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Equipment Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 109,300.14	\$ 8,075.00
2nd Allocation		
Special Accounting	126.13	9.32
Information Technology	-	-
Human Resources	-	-
Corporation Counsel	-	-
County Administrator	4,357.15	321.90
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Sheriff's Office	-	-
Building Depreciation	-	-
Equipment Depreciation	-	-

**DEPARTMENT 3
FISCAL 2024**

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

Department: Special Accounting

Functions:	Department Specific Audit	Cost Allocation Plan
Total 2nd Allocation	4,483.28	331.22
Total 2nd Tier Allocation	\$ 4,483.28	\$ 331.22
Unallocated	-	-
Total Incoming Costs	4,483.28	331.22
Total Allocated Cost	\$ 113,783.42	\$ 8,406.22

**DEPARTMENT 3
FISCAL 2024**

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

Department: Special Accounting
Function: General Audit

Total 1st Tier Allocation	\$ 34,194.49
Total 2nd Tier Allocation	<u>1,402.59</u>
Total Allocated Cost	\$ 35,597.08

<u>Grantee Department</u>	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Information Technology	60	0.14%	48.92	-	48.92	2.01	50.93
Human Resources	777	1.85%	633.55	-	633.55	25.99	659.54
Corporation Counsel	260	0.62%	212.00	-	212.00	8.70	220.69
County Administrator	284	0.68%	231.57	-	231.57	9.50	241.07
Finance Department	1,185	2.83%	966.22	-	966.22	39.63	1,005.85
Property & Liability Insurance	434	1.03%	353.87	-	353.87	14.52	368.39
Facilities & Capital Management	3,566	8.50%	2,907.64	-	2,907.64	119.27	3,026.90
County Treasurer	5,672	13.53%	4,624.82	-	4,624.82	189.70	4,814.52
Central Services-Communications	77	0.18%	62.78	-	62.78	2.58	65.36
Clerk of Courts	4,584	10.93%	3,737.69	-	3,737.69	153.31	3,891.00
Sheriff's Office	3,536	8.43%	2,883.18	-	2,883.18	118.26	3,001.44
Health Department	4,680	11.16%	3,815.97	-	3,815.97	156.52	3,972.49
Juvenile Detention/Shelter Home	109	0.26%	88.88	-	88.88	3.65	92.52
County Clerk	2,124	5.06%	1,731.86	-	1,731.86	71.04	1,802.90
District Attorney	1,533	3.66%	1,249.97	-	1,249.97	51.27	1,301.25
Sheriff-Patrol	1,780	4.24%	1,451.37	-	1,451.37	59.53	1,510.90
Sheriff-Investigations	966	2.30%	787.65	-	787.65	32.31	819.96
Sheriff-Communications	1,173	2.80%	956.44	-	956.44	39.23	995.67
Sheriff-Corrections	3,048	7.27%	2,485.27	-	2,485.27	101.94	2,587.21
Emergency Management	250	0.60%	203.84	-	203.84	8.36	212.21
Justice Alternatives Programs	371	0.88%	302.51	-	302.51	12.41	314.91
Conservation, Planning & Zoning	3,104	7.40%	2,530.93	-	2,530.93	103.81	2,634.75
UW Extension	297	0.71%	242.17	-	242.17	9.93	252.10
Veterans	180	0.43%	146.77	-	146.77	6.02	152.79
Register of Deeds	476	1.14%	388.12	-	388.12	15.92	404.04
Other Departments / Programs	1,411	3.36%	1,150.50	-	1,150.50	47.19	1,197.69
Total	41,937	100.00%	\$ 34,194.49	\$ -	\$ 34,194.49	\$ 1,402.59	\$ 35,597.08

Allocation Basis: Payroll, Accounts Payable and Cash Receipts Transactions Processed by Departments Not Direct Billed for Audit Services During 2024

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3
FISCAL 2024**

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

Department: Special Accounting
Function: Department Specific Audit

Total 1st Tier Allocation \$ 109,300.14
Total 2nd Tier Allocation 4,483.28
Total Allocated Cost \$ 113,783.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Soc Svcs- Administration	24,716.77	22.61%	24,716.77	(24,716.77)	-	1,013.83	1,013.83
ADRC	11,996.55	10.98%	11,996.55	(11,996.55)	-	492.07	492.07
Parks, Recreation & Forestry	11,211.29	10.26%	11,211.29	(11,211.29)	-	459.87	459.87
Solid Waste	7,915.03	7.24%	7,915.03	(7,915.03)	-	324.66	324.66
Highway	35,772.18	32.73%	35,772.18	(35,772.18)	-	1,467.30	1,467.30
Central Wisconsin Airport	12,811.69	11.72%	12,811.69	(12,811.69)	-	525.51	525.51
Library	4,876.63	4.46%	4,876.63	(4,876.63)	-	200.03	200.03
Total	109,300.14	100.00%	\$ 109,300.14	\$ (109,300.14)	\$ -	\$ 4,483.28	\$ 4,483.28

Allocation Basis: Direct Allocation to Benefiting Departments based on FY2023 Audit Costs Billed in 2024

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3
FISCAL 2024**

**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>331.22</u>
Total Allocated Cost	\$ 8,406.22

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	15.00	10.83%	874.55	-	874.55	-	874.55
Equipment Depreciation	1.00	0.72%	58.30	-	58.30	-	58.30
Special Accounting	3.00	2.17%	174.91	-	174.91	-	174.91
Information Technology	1.00	0.72%	58.30	-	58.30	2.77	61.07
Human Resources	3.00	2.17%	174.91	-	174.91	8.32	183.22
Corporation Counsel	10.00	7.22%	583.03	-	583.03	27.72	610.75
County Administrator	3.00	2.17%	174.91	-	174.91	8.32	183.22
Finance Department	6.00	4.33%	349.82	-	349.82	16.63	366.45
Property & Liability Insurance	1.00	0.72%	58.30	-	58.30	2.77	61.07
Facilities & Capital Management	80.00	57.76%	4,664.26	-	4,664.26	221.74	4,886.00
County Treasurer	4.50	3.25%	262.36	-	262.36	12.47	274.84
Central Services-Communications	6.00	4.33%	349.82	-	349.82	16.63	366.45
Clerk of Courts	5.00	3.61%	291.52	-	291.52	13.86	305.37
Total	138.50	100.00%	\$ 8,075.00	\$ -	\$ 8,075.00	\$ 331.22	\$ 8,406.22

Allocation Basis: Number of Weighted Departmental Functions Analyzed in FY2023 Cost Plan prepared during 2024

Allocation Source: FY2023 Indirect Cost Allocation Plan

**DEPARTMENT 3
FISCAL 2024**

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

Department: Special Accounting

Grantee Department	Total	General Audit	Department Specific Audit
Building Depreciation	\$ 874.55	\$ -	\$ -
Equipment Depreciation	58.30	-	-
Special Accounting	174.91	-	-
Information Technology	112.00	50.93	-
Human Resources	842.76	659.54	-
Corporation Counsel	831.44	220.69	-
County Administrator	424.29	241.07	-
Finance Department	1,372.30	1,005.85	-
Property & Liability Insurance	429.46	368.39	-
Facilities & Capital Management	7,912.90	3,026.90	-
County Treasurer	5,089.36	4,814.52	-
Central Services-Communications	431.81	65.36	-
Clerk of Courts	4,196.38	3,891.00	-
Sheriff's Office	3,001.44	3,001.44	-
Child Support	-	-	-
Soc Svcs- Administration	1,013.83	-	1,013.83
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	-	-
Health Department	3,972.49	3,972.49	-
NCHCC	-	-	-
ADRC	492.07	-	492.07
Juvenile Detention/Shelter Home	92.52	92.52	-
County Clerk	1,802.90	1,802.90	-
Judicial	-	-	-
District Attorney	1,301.25	1,301.25	-
Sheriff-Patrol	1,510.90	1,510.90	-
Sheriff-Investigations	819.96	819.96	-
Sheriff-Communications	995.67	995.67	-
Sheriff-Corrections	2,587.21	2,587.21	-
Emergency Management	212.21	212.21	-
Justice Alternatives Programs	314.91	314.91	-
Conservation, Planning & Zoning	2,634.75	2,634.75	-
Parks, Recreation & Forestry	459.87	-	459.87

**DEPARTMENT 3
FISCAL 2024**

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

Department: Special Accounting

Grantee Department	Total	General Audit	Department Specific Audit
Solid Waste	324.66	-	324.66
Highway	1,467.30	-	1,467.30
Central Wisconsin Airport	525.51	-	525.51
UW Extension	252.10	252.10	-
UW Dormitory	-	-	-
Library	200.03	-	200.03
Veterans	152.79	152.79	-
Register of Deeds	404.04	404.04	-
Other Departments / Programs	1,197.69	1,197.69	-
Total	\$ 48,486.58	\$ 35,597.08	\$ 4,483.28

**DEPARTMENT 3
FISCAL 2024**

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

Department: Special Accounting

Grantee Department	Cost Allocation Plan
Building Depreciation	\$ 874.55
Equipment Depreciation	58.30
Special Accounting	174.91
Information Technology	61.07
Human Resources	183.22
Corporation Counsel	610.75
County Administrator	183.22
Finance Department	366.45
Property & Liability Insurance	61.07
Facilities & Capital Management	4,886.00
County Treasurer	274.84
Central Services-Communications	366.45
Clerk of Courts	305.37
Sheriff's Office	-
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-Patrol	-
Sheriff-Investigations	-
Sheriff-Communications	-
Sheriff-Corrections	-
Emergency Management	-
Justice Alternatives Programs	-
Conservation, Planning & Zoning	-
Parks, Recreation & Forestry	-

**DEPARTMENT 3
FISCAL 2024**

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

Department: Special Accounting

Grantee Department	Cost Allocation Plan
Solid Waste	-
Highway	-
Central Wisconsin Airport	-
UW Extension	-
UW Dormitory	-
Library	-
Veterans	-
Register of Deeds	-
Other Departments / Programs	-
	<hr/>
Total	\$ 8,406.22

**DEPARTMENT 4
FISCAL 2024**

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 2024 Marathon County was assessed \$2,375,782.33 for its share of services and support.

Costs are allocated based on the number of hours of support by benefiting department during 2024 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 2024**

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

Department: Information Technology

Functions:	Total	General & Administrative	IT Services
Expenditures:			
Salaries & Wages	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-
Technology Services	1,551,000.00	-	1,551,000.00
Support for Other Agencies	824,782.33	-	824,782.33
Total Expenditures	\$ 2,375,782.33	\$ -	\$ 2,375,782.33
Cost Adjustments:			
Interest Expense (2019A GO Note)	2,937.07	-	2,937.07
Total Cost Adjustments	\$ 2,937.07	\$ -	\$ 2,937.07
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	107.23	-	107.23
Total 1st Allocation	107.23	-	107.23
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 2,378,826.63	\$ -	\$ 2,378,826.63
2nd Allocation			
Information Technology	-	-	-
Human Resources	9,688.42	-	9,688.42

**DEPARTMENT 4
FISCAL 2024**

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

Department: Information Technology

Functions:	Total	General &	
		Administrative	IT Services
Corporation Counsel	6,729.99	-	6,729.99
County Administrator	67,505.14	-	67,505.14
Finance Department	154,227.15	-	154,227.15
Property & Liability Insurance	(2,645.08)	-	(2,645.08)
Facilities & Capital Management	-	-	-
County Treasurer	51.77	-	51.77
Central Services-Communications	-	-	-
Clerk of Courts	-	-	-
Sheriff's Office	-	-	-
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	4.78	-	4.78
Total 2nd Allocation	235,562.18	-	235,562.18
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 235,562.18	\$ -	\$ 235,562.18
Total Incoming Costs	235,669.41	-	235,669.41
Total Allocated Cost	\$ 2,614,388.81	\$ -	\$ 2,614,388.81

**DEPARTMENT 4
FISCAL 2024**

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

Department: Information Technology
Function: IT Services

Total 1st Tier Allocation	\$ 2,378,826.63
Total 2nd Tier Allocation	<u>235,562.18</u>
Total Allocated Cost	\$ 2,614,388.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	527.10	14.23%	338,567.92	-	338,567.92	33,526.53	372,094.45
Corporation Counsel	43.15	1.17%	27,716.19	-	27,716.19	2,744.58	30,460.78
County Administrator	448.87	12.12%	288,319.07	-	288,319.07	28,550.66	316,869.73
Finance Department	132.60	3.58%	85,171.90	-	85,171.90	8,434.11	93,606.00
Facilities & Capital Management	60.20	1.63%	38,667.78	-	38,667.78	3,829.06	42,496.84
County Treasurer	20.90	0.56%	13,424.53	-	13,424.53	1,329.36	14,753.89
Clerk of Courts	29.12	0.79%	18,704.42	-	18,704.42	1,852.20	20,556.61
Sheriff's Office	500.75	13.52%	321,642.73	-	321,642.73	31,850.52	353,493.25
Soc Svcs- Administration	581.87	15.71%	373,747.89	-	373,747.89	37,010.21	410,758.10
Health Department	114.33	3.09%	73,436.67	-	73,436.67	7,272.03	80,708.70
ADRC	1.65	0.04%	1,059.83	(24,779.63)	(23,719.80)	104.95	(23,614.85)
County Clerk	71.45	1.93%	45,893.91	-	45,893.91	4,544.62	50,438.53
District Attorney	58.02	1.57%	37,267.52	-	37,267.52	3,690.40	40,957.92
Emergency Management	9.55	0.26%	6,134.17	-	6,134.17	607.43	6,741.61
Justice Alternatives Programs	1.35	0.04%	867.13	-	867.13	85.87	953.00
Conservation, Planning & Zoning	497.45	13.43%	319,523.07	-	319,523.07	31,640.62	351,163.69
Parks, Recreation & Forestry	60.23	1.63%	38,687.05	-	38,687.05	3,830.97	42,518.02
Solid Waste	25.60	0.69%	16,443.44	-	16,443.44	1,628.30	18,071.75
Highway	55.57	1.50%	35,693.83	-	35,693.83	3,534.56	39,228.40
Central Wisconsin Airport	0.30	0.01%	192.70	-	192.70	19.08	211.78
UW Extension	5.50	0.15%	3,532.77	-	3,532.77	349.83	3,882.60
Library	13.70	0.37%	8,799.81	-	8,799.81	871.40	9,671.21
Veterans	28.65	0.77%	18,402.52	-	18,402.52	1,822.30	20,224.83
Register of Deeds	20.55	0.55%	13,199.72	-	13,199.72	1,307.10	14,506.81
Other Departments / Programs	395.02	10.67%	253,730.03	-	253,730.03	25,125.50	278,855.53
Total	3,703.48	100.00%	\$ 2,378,826.63	\$ (24,779.63)	\$ 2,354,047.00	\$ 235,562.18	\$ 2,589,609.18

Allocation Basis: Distribution of Work Hours Support by Benefiting Department During 2024

Allocation Source: City-County Data Center Records

**DEPARTMENT 4
FISCAL 2024**

**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	-	-
Human Resources	372,094.45	372,094.45
Corporation Counsel	30,460.78	30,460.78
County Administrator	316,869.73	316,869.73
Finance Department	93,606.00	93,606.00
Property & Liability Insurance	-	-
Facilities & Capital Management	42,496.84	42,496.84
County Treasurer	14,753.89	14,753.89
Central Services-Communications	-	-
Clerk of Courts	20,556.61	20,556.61
Sheriff's Office	353,493.25	353,493.25
Child Support	-	-
Soc Svcs- Administration	410,758.10	410,758.10
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	80,708.70	80,708.70
NCHCC	-	-
ADRC	(23,614.85)	(23,614.85)
Juvenile Detention/Shelter Home	-	-
County Clerk	50,438.53	50,438.53
Judicial	-	-
District Attorney	40,957.92	40,957.92
Sheriff-Patrol	-	-
Sheriff-Investigations	-	-
Sheriff-Communications	-	-
Sheriff-Corrections	-	-
Emergency Management	6,741.61	6,741.61
Justice Alternatives Programs	953.00	953.00
Conservation, Planning & Zoning	351,163.69	351,163.69
Parks, Recreation & Forestry	42,518.02	42,518.02
Solid Waste	18,071.75	18,071.75

**DEPARTMENT 4
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Information Technology

Grantee Department	Total	IT Services
Highway	39,228.40	39,228.40
Central Wisconsin Airport	211.78	211.78
UW Extension	3,882.60	3,882.60
UW Dormitory	-	-
Library	9,671.21	9,671.21
Veterans	20,224.83	20,224.83
Register of Deeds	14,506.81	14,506.81
Other Departments / Programs	278,855.53	278,855.53
	Total	Total
	\$ 2,589,609.18	\$ 2,589,609.18

**DEPARTMENT 5
FISCAL 2024**

MARATHON COUNTY, WISCONSIN

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

The Marathon County Human 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 Human 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 2024 activity. Amounts previously direct billed have been appropriately offset against allocated costs.

All other general Human Resources costs have been analyzed and are allocated to benefiting departments based on a weighting that takes into account the number of employees by department as well as the number of new hires, data changes processed, and qualified event/benefit transactions during 2024. Amounts previously direct billed have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 5
FISCAL 2024**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
Expenditures:				
Salaries & Wages	\$ 423,353.14	\$ 54,190.20	\$ 357,885.78	\$ 11,277.16
Fringe Benefits	139,758.25	17,889.39	118,146.02	3,722.84
Medical / Dental Fees	6,164.18	-	-	6,164.18
Contractual Services	1,000.00	-	1,000.00	-
Other Professional Services	83,564.55	-	66,273.50	17,291.05
IT - Equipment and Hardware	591.02	591.02	-	-
Machinery/Equipment Maint Services	8,070.00	8,070.00	-	-
Copier Charges	1,297.15	1,297.15	-	-
Office Supplies	1,931.94	1,931.94	-	-
Subscriptions	87.46	87.46	-	-
Membership Dues	1,203.00	1,203.00	-	-
Licenses and Certifications	1,210.00	1,210.00	-	-
Registration Fees/Tuition	15,792.88	-	2,094.41	13,698.47
Advertising	1,119.17	-	1,119.17	-
Recruitment	416.45	-	416.45	-
Personal Auto Mileage	260.63	260.63	-	-
Commercial Travel	686.95	686.95	-	-
Meeting Expenses	296.63	296.63	-	-
Other Supplies	4,024.26	-	4,024.26	-
Prizes/Awards	560.72	-	560.72	-
Bad Debt Expense	102.00	102.00	-	-
Total Expenditures	\$ 691,490.38	\$ 87,816.37	\$ 551,520.31	\$ 52,153.70
Cost Adjustments:				
Sale of Maps, Poll Lists, Copies	(542.12)	-	(542.12)	-
Retiree and Cobra Premiums	(7.07)	-	(7.07)	-
Add Back Billed Medical & Dental	723.15	-	-	723.15
Add Back Billed Other Prof Services	231.85	-	-	231.85
Total Cost Adjustments	\$ 405.81	\$ -	\$ (549.19)	\$ 955.00
General & Administrative Allocation	(0.00)	(87,816.37)	85,133.76	2,682.61

**DEPARTMENT 5
FISCAL 2024**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Department Specific
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	25,678.86	-	23,460.37	2,218.49
Equipment Depreciation	-	-	-	-
Special Accounting	808.46	-	738.61	69.85
Information Technology	338,567.92	-	309,317.74	29,250.17
Total 1st Allocation	365,055.24	-	333,516.72	31,538.51
Total 1st Tier Allocation	\$ 1,056,951.43	\$ -	\$ 969,621.61	\$ 87,329.82
2nd Allocation				
Building Depreciation	8.64	-	7.89	0.75
Equipment Depreciation	-	-	-	-
Special Accounting	34.30	-	31.34	2.96
Information Technology	33,526.53	-	30,630.04	2,896.48
Human Resources	3,964.98	-	3,622.43	342.55
Corporation Counsel	7,690.11	-	7,025.73	664.38
County Administrator	106,740.84	-	97,519.09	9,221.75
Finance Department	10,739.75	-	9,811.90	927.85
Property & Liability Insurance	3,677.64	-	3,359.91	317.73
Facilities & Capital Management	26,793.95	-	24,479.12	2,314.83
County Treasurer	1,488.34	-	1,359.75	128.58
Central Services-Communications	4,729.77	-	4,321.14	408.62
Clerk of Courts	-	-	-	-
Sheriff's Office	2,365.69	-	2,161.31	204.38
Total 2nd Allocation	201,760.52	-	184,329.66	17,430.86
Total 2nd Tier Allocation	\$ 201,760.52	\$ -	\$ 184,329.66	\$ 17,430.86
Total Incoming Costs	566,815.76	-	517,846.38	48,969.37
Total Allocated Cost	\$ 1,258,711.95	\$ -	\$ 1,153,951.27	\$ 104,760.68

**DEPARTMENT 5
FISCAL 2024**

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

Department: Human Resources
Function: Personnel Administration

Total 1st Tier Allocation \$ 969,621.61
Total 2nd Tier Allocation 184,329.66

Total Allocated Cost \$ 1,153,951.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	1,615.70	0.39%	3,782.45	-	3,782.45	-	3,782.45
Corporation Counsel	2,627.57	0.63%	6,151.30	-	6,151.30	1,173.97	7,325.27
County Administrator	901.69	0.22%	2,110.91	-	2,110.91	402.87	2,513.78
Finance Department	2,439.89	0.59%	5,711.93	-	5,711.93	1,090.12	6,802.05
Property & Liability Insurance	187.68	0.05%	439.37	-	439.37	83.85	523.22
Facilities & Capital Management	8,102.81	1.96%	18,969.17	-	18,969.17	3,620.25	22,589.42
County Treasurer	750.71	0.18%	1,757.46	-	1,757.46	335.41	2,092.87
Central Services-Communications	187.68	0.05%	439.37	-	439.37	83.85	523.22
Clerk of Courts	10,954.85	2.64%	25,645.97	-	25,645.97	4,894.51	30,540.48
Sheriff's Office	38,089.16	9.20%	89,169.04	-	89,169.04	17,017.84	106,186.89
Child Support	4,504.26	1.09%	10,544.75	-	10,544.75	2,012.46	12,557.20
Soc Svcs- Administration	29,872.08	7.21%	69,932.36	-	69,932.36	13,346.54	83,278.90
Soc Svcs- Income Maint	7,319.42	1.77%	17,135.21	-	17,135.21	3,270.24	20,405.45
Soc Svcs- Programs	15,577.22	3.76%	36,467.22	-	36,467.22	6,959.74	43,426.96
Health Department	12,378.86	2.99%	28,979.67	-	28,979.67	5,530.75	34,510.41
ADRC	24,349.58	5.88%	57,003.85	-	57,003.85	10,879.14	67,882.99
County Clerk	1,815.67	0.44%	4,250.59	-	4,250.59	811.22	5,061.82
District Attorney	7,205.40	1.74%	16,868.28	-	16,868.28	3,219.30	20,087.58
Sheriff-Patrol	11,448.32	2.76%	26,801.21	-	26,801.21	5,114.99	31,916.21
Sheriff-Investigations	5,630.32	1.36%	13,180.92	-	13,180.92	2,515.57	15,696.49
Sheriff-Communications	7,131.74	1.72%	16,695.84	-	16,695.84	3,186.39	19,882.23
Sheriff-Corrections	13,512.77	3.26%	31,634.22	-	31,634.22	6,037.37	37,671.58
Emergency Management	1,077.16	0.26%	2,521.70	-	2,521.70	481.26	3,002.96
Justice Alternatives Programs	375.35	0.09%	878.72	-	878.72	167.70	1,046.42
Conservation, Planning & Zoning	11,228.47	2.71%	26,286.53	-	26,286.53	5,016.76	31,303.30
Parks, Recreation & Forestry	105,386.44	25.44%	246,716.07	-	246,716.07	47,085.57	293,801.65
Solid Waste	6,291.68	1.52%	14,729.21	-	14,729.21	2,811.06	17,540.26
Highway	34,571.16	8.35%	80,933.19	-	80,933.19	15,446.04	96,379.23
Central Wisconsin Airport	10,192.11	2.46%	23,860.35	-	23,860.35	4,553.73	28,414.08
Library	19,143.61	4.62%	44,816.36	(6,500.00)	38,316.36	8,553.17	46,869.52
Veterans	1,113.86	0.27%	2,607.61	-	2,607.61	497.66	3,105.28
Register of Deeds	746.61	0.18%	1,747.86	-	1,747.86	333.58	2,081.44
Other Departments / Programs	17,450.60	4.21%	40,852.92	-	40,852.92	7,796.75	48,649.67
Total	414,180.43	100.00%	\$ 969,621.61	\$ (6,500.00)	\$ 963,121.61	\$ 184,329.66	\$ 1,147,451.27

Allocation Basis: Weighted Effort of Total FTE, New Hires, Data Change, and Qualified Event/Benefit Transactions by Department During 2024

Allocation Source: County Personnel and Payroll Records

**DEPARTMENT 5
FISCAL 2024**

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

Department: Human Resources
Function: Department Specific

Total 1st Tier Allocation	\$ 87,329.82
Total 2nd Tier Allocation	<u>17,430.86</u>
Total Allocated Cost	\$ 104,760.68

<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>
Information Technology	15,014.00	28.27%	24,688.42	(15,000.00)	9,688.42	-	9,688.42
Human Resources	111.00	0.21%	182.52	-	182.52	-	182.52
Corporation Counsel	10.00	0.02%	16.44	-	16.44	4.59	21.03
Finance Department	7.00	0.01%	11.51	-	11.51	3.21	14.72
Facilities & Capital Management	250.28	0.47%	411.55	-	411.55	114.85	526.40
Clerk of Courts	1,338.41	2.52%	2,200.83	-	2,200.83	614.20	2,815.03
Sheriff's Office	5,577.22	10.50%	9,170.96	-	9,170.96	2,559.41	11,730.36
Soc Svcs- Administration	85.00	0.16%	139.77	-	139.77	39.01	178.78
Soc Svcs- Programs	2,740.90	5.16%	4,507.03	-	4,507.03	1,257.81	5,764.84
Health Department	1,639.90	3.09%	2,696.59	-	2,696.59	752.56	3,449.14
ADRC	238.85	0.45%	392.76	(231.85)	160.91	109.61	270.51
County Clerk	7.00	0.01%	11.51	-	11.51	3.21	14.72
District Attorney	1,710.53	3.22%	2,812.73	-	2,812.73	784.97	3,597.70
Sheriff-Corrections	14,611.54	27.51%	24,026.63	-	24,026.63	6,705.29	30,731.92
Emergency Management	14.00	0.03%	23.02	-	23.02	6.42	29.45
Conservation, Planning & Zoning	1,756.93	3.31%	2,889.03	-	2,889.03	806.26	3,695.29
Parks, Recreation & Forestry	1,316.59	2.48%	2,164.95	(723.15)	1,441.80	604.19	2,045.99
Solid Waste	278.89	0.53%	458.60	-	458.60	127.98	586.58
Highway	1,717.21	3.23%	2,823.71	-	2,823.71	788.03	3,611.75
Central Wisconsin Airport	285.58	0.54%	469.60	-	469.60	131.05	600.65
Library	4,221.90	7.95%	6,942.32	-	6,942.32	1,937.45	8,879.77
Veterans	31.95	0.06%	52.54	-	52.54	14.66	67.20
Register of Deeds	7.00	0.01%	11.51	-	11.51	3.21	14.72
Other Departments / Programs	137.02	0.26%	225.31	-	225.31	62.88	288.19
Total	53,108.70	100.00%	\$ 87,329.82	\$ (15,955.00)	\$ 71,374.82	\$ 17,430.86	\$ 88,805.68

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

**DEPARTMENT 5
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Human Resources

Grantee Department	Total	Personnel Administration	Department Specific
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	9,688.42	-	9,688.42
Human Resources	3,964.98	3,782.45	182.52
Corporation Counsel	7,346.31	7,325.27	21.03
County Administrator	2,513.78	2,513.78	-
Finance Department	6,816.77	6,802.05	14.72
Property & Liability Insurance	523.22	523.22	-
Facilities & Capital Management	23,115.83	22,589.42	526.40
County Treasurer	2,092.87	2,092.87	-
Central Services-Communications	523.22	523.22	-
Clerk of Courts	33,355.51	30,540.48	2,815.03
Sheriff's Office	117,917.25	106,186.89	11,730.36
Child Support	12,557.20	12,557.20	-
Soc Svcs- Administration	83,457.67	83,278.90	178.78
Soc Svcs- Income Maint	20,405.45	20,405.45	-
Soc Svcs- Programs	49,191.80	43,426.96	5,764.84
Special Education	-	-	-
Health Department	37,959.55	34,510.41	3,449.14
NCHCC	-	-	-
ADRC	68,153.50	67,882.99	270.51
Juvenile Detention/Shelter Home	-	-	-
County Clerk	5,076.54	5,061.82	14.72
Judicial	-	-	-
District Attorney	23,685.27	20,087.58	3,597.70
Sheriff-Patrol	31,916.21	31,916.21	-
Sheriff-Investigations	15,696.49	15,696.49	-
Sheriff-Communications	19,882.23	19,882.23	-
Sheriff-Corrections	68,403.51	37,671.58	30,731.92
Emergency Management	3,032.41	3,002.96	29.45
Justice Alternatives Programs	1,046.42	1,046.42	-
Conservation, Planning & Zoning	34,998.58	31,303.30	3,695.29
Parks, Recreation & Forestry	295,847.63	293,801.65	2,045.99

**DEPARTMENT 5
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Human Resources

Grantee Department	Total	Personnel Administration	Department Specific
Solid Waste	18,126.84	17,540.26	586.58
Highway	99,990.97	96,379.23	3,611.75
Central Wisconsin Airport	29,014.73	28,414.08	600.65
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	55,749.29	46,869.52	8,879.77
Veterans	3,172.47	3,105.28	67.20
Register of Deeds	2,096.16	2,081.44	14.72
Other Departments / Programs	48,937.85	48,649.67	288.19
Total	\$ 1,236,256.95	\$ 1,147,451.27	\$ 88,805.68

**DEPARTMENT 6
FISCAL 2024**

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 2024**

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

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Expenditures:			
Salaries & Wages	\$ 565,517.09	\$ -	\$ 215,713.53
Fringe Benefits	230,747.60	-	89,759.15
Indirect Cost Expense	14,010.22	14,010.22	-
Telephone, Internet and Cable	697.98	697.98	-
Machinery/Equipment Maintenance Services	6,983.12	6,983.12	-
Process Service	4.04	-	4.04
Copier Chares	1,436.90	1,436.90	-
Printing and Forms	966.44	966.44	-
Office Supplies	771.37	771.37	-
Books & Directories	1,421.36	1,421.36	-
Publication of Legal Notices	0.07	-	0.07
Subscriptions	7,459.85	7,459.85	-
Membership Dues	3,233.67	3,233.67	-
Filing Fees	406.58	406.58	-
Total Expenditures	833,656.29	37,387.49	305,476.79
Cost Adjustments:			
	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -
General & Administrative Allocation	-	(23,377.27)	8,917.14
Disallowed / Capitalized	(14,010.22)	(14,010.22)	-
Incoming Costs			
1st Allocation			
Building Depreciation	23,691.48	-	9,088.89
Equipment Depreciation	-	-	-
Special Accounting	795.03	-	305.00
Information Technology	27,716.19	-	10,632.91
Human Resources	6,167.74	-	2,366.16
Total 1st Allocation	58,370.45	-	22,392.96
General & Administrative Allocation	-	-	-

**DEPARTMENT 6
FISCAL 2024**

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

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Unallocated	-	-	-
Total 1st Tier Allocation	878,016.52	-	336,786.89
2nd Allocation			
Building Depreciation	7.97	-	3.06
Equipment Depreciation	-	-	-
Special Accounting	36.41	-	13.97
Information Technology	2,744.58	-	1,052.92
Human Resources	1,178.56	-	452.14
Corporation Counsel	-	-	-
County Administrator	27,539.33	-	10,565.06
Finance Department	4,775.86	-	1,832.19
Property & Liability Insurance	5,637.34	-	2,162.68
Facilities & Capital Management	18,857.73	-	7,234.49
County Treasurer	501.54	-	192.41
Central Services-Communications	5,823.95	-	2,234.27
Clerk of Courts	-	-	-
Sheriff's Office	2,182.60	-	837.32
Total 2nd Allocation	69,285.88	-	26,580.51
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	69,285.88	-	26,580.51
Total Incoming Costs	127,656.33	-	48,973.47
Total Allocated Cost	947,302.40	-	363,367.40

**DEPARTMENT 6
FISCAL 2024**

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

Department: Corporation Counsel

Functions:	Child Support	Social Services	NCHC Services
Expenditures:			
Salaries & Wages	\$ 77,416.53	\$ 97,416.05	\$ 174,970.99
Fringe Benefits	32,572.32	40,986.94	67,429.18
Indirect Cost Expense	-	-	-
Telephone, Internet and Cable	-	-	-
Machinery/Equipment Maintenance Services	-	-	-
Process Service	-	-	-
Copier Chares	-	-	-
Printing and Forms	-	-	-
Office Supplies	-	-	-
Books & Directories	-	-	-
Publication of Legal Notices	-	-	-
Subscriptions	-	-	-
Membership Dues	-	-	-
Filing Fees	-	-	-
Total Expenditures	109,988.85	138,402.99	242,400.17
Cost Adjustments:			
	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -
General & Administrative Allocation	3,200.23	4,026.97	7,232.93
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	3,272.51	4,117.92	7,212.16
Equipment Depreciation	-	-	-
Special Accounting	109.82	138.19	242.02
Information Technology	3,828.45	4,817.47	8,437.36
Human Resources	851.95	1,072.04	1,877.59
Total 1st Allocation	8,062.73	10,145.62	17,769.13
General & Administrative Allocation	-	-	-

**DEPARTMENT 6
FISCAL 2024**

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

Department: Corporation Counsel

Functions:	Child Support	Social Services	NCHC Services
Unallocated	-	-	-
Total 1st Tier Allocation	121,251.81	152,575.59	267,402.23
2nd Allocation			
Building Depreciation	1.10	1.39	2.43
Equipment Depreciation	-	-	-
Special Accounting	5.03	6.33	11.08
Information Technology	379.11	477.05	835.51
Human Resources	162.79	204.85	358.78
Corporation Counsel	-	-	-
County Administrator	3,804.02	4,786.73	8,383.52
Finance Department	659.69	830.11	1,453.87
Property & Liability Insurance	778.69	979.85	1,716.12
Facilities & Capital Management	2,604.82	3,277.75	5,740.67
County Treasurer	69.28	87.17	152.68
Central Services-Communications	804.46	1,012.29	1,772.93
Clerk of Courts	-	-	-
Sheriff's Office	301.48	379.37	664.43
Total 2nd Allocation	9,570.48	12,042.88	21,092.01
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	9,570.48	12,042.88	21,092.01
Total Incoming Costs	17,633.21	22,188.51	38,861.14
Total Allocated Cost	130,822.29	164,618.47	288,494.24

**DEPARTMENT 6
FISCAL 2024**

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

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation \$ 336,786.89
Total 2nd Tier Allocation 26,580.51

Total Allocated Cost \$ 363,367.40

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	5,141.52	2.00%	6,729.99	-	6,729.99	-	6,729.99
Human Resources	5,875.02	2.28%	7,690.11	-	7,690.11	-	7,690.11
County Administrator	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
Finance Department	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
County Treasurer	6,754.67	2.63%	8,841.53	-	8,841.53	729.02	9,570.55
Clerk of Courts	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
Sheriff's Office	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
Health Department	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
ADRC	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
County Clerk	6,754.67	2.63%	8,841.53	-	8,841.53	729.02	9,570.55
Conservation, Planning & Zoning	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
Parks, Recreation & Forestry	12,298.41	4.78%	16,098.01	-	16,098.01	1,327.35	17,425.36
Solid Waste	12,298.41	4.78%	16,098.01	-	16,098.01	1,327.35	17,425.36
Highway	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
Central Wisconsin Airport	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
UW Extension	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
Library	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
Veterans	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
Register of Deeds	5,141.52	2.00%	6,729.99	-	6,729.99	554.92	7,284.91
Other Departments / Programs	141,332.95	54.93%	184,997.80	-	184,997.80	15,253.85	200,251.65
Total	257,295.41	100.00%	\$ 336,786.89	\$ -	\$ 336,786.89	\$ 26,580.51	\$ 363,367.40

Allocation Basis: Weighted Value of Time / Effort to Benefiting Department During 2024 for Departments Not Directly Billed

Allocation Source: Corporation Counsel Analysis

**DEPARTMENT 6
FISCAL 2024**

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

Department: Corporation Counsel
Function: Child Support

Total 1st Tier Allocation \$ 121,251.81
Total 2nd Tier Allocation 9,570.48

Total Allocated Cost \$ 130,822.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	121,251.81	(109,988.85)	11,262.96	9,570.48	20,833.44
Total	100	100.00%	\$ 121,251.81	\$ (109,988.85)	\$ 11,262.96	\$ 9,570.48	\$ 20,833.44

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

**DEPARTMENT 6
FISCAL 2024**

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

Department: Corporation Counsel
Function: Social Services

Total 1st Tier Allocation \$ 152,575.59
Total 2nd Tier Allocation 12,042.88

Total Allocated Cost \$ 164,618.47

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Soc Svcs- Administration	100	100.00%	152,575.59	(138,402.99)	14,172.60	12,042.88	26,215.48
Total	100	100.00%	\$ 152,575.59	\$ (138,402.99)	\$ 14,172.60	\$ 12,042.88	\$ 26,215.48

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

**DEPARTMENT 6
FISCAL 2024**

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

Department: Corporation Counsel
Function: NCHC Services

Total 1st Tier Allocation \$ 267,402.23
Total 2nd Tier Allocation 21,092.01

Total Allocated Cost \$ 288,494.24

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
NCHCC	100	100.00%	267,402.23	(50,504.99)	216,897.24	21,092.01	237,989.25
Total	100	100.00%	\$ 267,402.23	\$ (50,504.99)	\$ 216,897.24	\$ 21,092.01	\$ 237,989.25

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records and Reports

**DEPARTMENT 6
FISCAL 2024**

**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	6,729.99	6,729.99	-
Human Resources	7,690.11	7,690.11	-
Corporation Counsel	-	-	-
County Administrator	7,284.91	7,284.91	-
Finance Department	7,284.91	7,284.91	-
Property & Liability Insurance	-	-	-
Facilities & Capital Management	-	-	-
County Treasurer	9,570.55	9,570.55	-
Central Services-Communications	-	-	-
Clerk of Courts	7,284.91	7,284.91	-
Sheriff's Office	7,284.91	7,284.91	-
Child Support	20,833.44	-	20,833.44
Soc Svcs- Administration	26,215.48	-	-
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	-	-
Health Department	7,284.91	7,284.91	-
NCHCC	237,989.25	-	-
ADRC	7,284.91	7,284.91	-
Juvenile Detention/Shelter Home	-	-	-
County Clerk	9,570.55	9,570.55	-
Judicial	-	-	-
District Attorney	-	-	-
Sheriff-Patrol	-	-	-
Sheriff-Investigations	-	-	-
Sheriff-Communications	-	-	-
Sheriff-Corrections	-	-	-
Emergency Management	-	-	-
Justice Alternatives Programs	-	-	-
Conservation, Planning & Zoning	7,284.91	7,284.91	-
Parks, Recreation & Forestry	17,425.36	17,425.36	-

**DEPARTMENT 6
FISCAL 2024**

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

Department: Corporation Counsel

Grantee Department	Total	Departmental Support	Child Support
Solid Waste	17,425.36	17,425.36	-
Highway	7,284.91	7,284.91	-
Central Wisconsin Airport	7,284.91	7,284.91	-
UW Extension	7,284.91	7,284.91	-
UW Dormitory	-	-	-
Library	7,284.91	7,284.91	-
Veterans	7,284.91	7,284.91	-
Register of Deeds	7,284.91	7,284.91	-
Other Departments / Programs	200,251.65	200,251.65	-
Total	\$ 648,405.57	\$ 363,367.40	\$ 20,833.44

**DEPARTMENT 6
FISCAL 2024**

**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	-	-
Human Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Sheriff's Office	-	-
Child Support	-	-
Soc Svcs- Administration	26,215.48	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	-	-
NCHCC	-	237,989.25
ADRC	-	-
Juvenile Detention/Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Sheriff-Patrol	-	-
Sheriff-Investigations	-	-
Sheriff-Communications	-	-
Sheriff-Corrections	-	-
Emergency Management	-	-
Justice Alternatives Programs	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-

**DEPARTMENT 6
FISCAL 2024**

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

Department: Corporation Counsel

Grantee Department	<u>Social Services</u>	<u>NCHC Services</u>
Solid Waste	-	-
Highway	-	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
	<hr/>	
Total	\$ 26,215.48	\$ 237,989.25

**DEPARTMENT 7
FISCAL 2024**

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 2024 activity.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 7
FISCAL 2024**

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

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
Expenditures:				
Salaries & Wages	\$ 509,388.54	\$ -	\$ 491,217.63	\$ 18,170.91
Fringe Benefits	184,713.44	-	184,713.35	0.09
Legal Services	20,356.16	-	-	20,356.16
Technology Services - Phone Support	4,007.00	-	4,007.00	-
Contractual Services	200,000.00	-	-	200,000.00
Other Professional Services	203,747.71	-	427.18	203,320.53
Telephone, Internet and Cable	511.62	-	511.62	-
Copier Charges	811.67	-	811.67	-
Sundry Contractual Services	250.34	-	250.34	-
Training Supplies	200.00	-	200.00	-
Software-IT	917.01	-	917.01	-
Office Supplies	1,024.67	-	1,024.67	-
Subscriptions	1,471.29	-	1,471.29	-
Electronic Subscriptions	6,609.00	-	20.00	6,589.00
Membership Dues	5,512.00	-	5,512.00	-
Registration Fees /Tuition	1,968.72	-	1,968.72	-
Personal Auto Mileage	934.38	-	934.38	-
Commercial Travel	1,944.06	-	1,944.06	-
Meals	275.00	-	275.00	-
Lodging	3,172.37	-	3,172.37	-
Meeting Expenses	4,755.56	-	4,755.56	-
Agriculture and Horticulture Supplies	40.00	-	40.00	-
Other Supplies	376.60	-	376.60	-
Miscellaneous Expense & Prior Year Expense	21,160.15	-	-	21,160.15
Parking	50,420.94	-	-	50,420.94
Fees & Permits	500.00	-	500.00	-
Support for Other Agencies	238,133.00	-	-	238,133.00
Development Loans and Incentive Payments	15,000.00	-	-	15,000.00
Prizes/Awards	618.00	-	618.00	-
Other Capital Equipment	2,729.00	-	2,729.00	-
Total Expenditures	\$ 1,481,548.23	\$ -	\$ 708,397.45	\$ 773,150.78
Cost Adjustments:				
Federal Grants - General Government	(360,346.00)	-	-	(360,346.00)
Sale of Maps, Poll Lists, Copies	4.25	4.25	-	-

**DEPARTMENT 7
FISCAL 2024**

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

Department: County Administrator

Functions:	Total	General & Administrative	Department Oversight	Department Specific
Total Cost Adjustments	\$ (360,341.75)	\$ 4.25	\$ -	\$ (360,346.00)
General & Administrative Allocation	0.00	(4.25)	4.10	0.15
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	9,237.79	-	8,908.26	329.53
Equipment Depreciation	-	-	-	-
Special Accounting	406.48	-	391.98	14.50
Information Technology	288,319.07	-	278,034.15	10,284.92
Human Resources	2,110.91	-	2,035.61	75.30
Corporation Counsel	6,729.99	-	6,489.92	240.07
Total 1st Allocation	306,804.24	-	295,859.92	10,944.32
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 1,428,010.72	\$ -	\$ 1,004,261.47	\$ 423,749.25
2nd Allocation				
Building Depreciation	3.11	-	3.00	0.11
Equipment Depreciation	-	-	-	-
Special Accounting	17.81	-	17.18	0.64
Information Technology	28,550.66	-	27,532.20	1,018.46
Human Resources	402.87	-	388.49	14.37
Corporation Counsel	554.92	-	535.12	19.79
County Administrator	12,877.60	-	12,418.23	459.37
Finance Department	4,330.95	-	4,176.46	154.49
Property & Liability Insurance	20,927.16	-	20,180.65	746.51
Facilities & Capital Management	9,638.94	-	9,295.10	343.84
County Treasurer	505.78	-	487.73	18.04
Central Services-Communications	2,998.48	-	2,891.52	106.96
Clerk of Courts	-	-	-	-
Sheriff's Office	851.04	-	820.68	30.36
Total 2nd Allocation	81,659.31	-	78,746.36	2,912.95

**DEPARTMENT 7
FISCAL 2024**

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

Department: County Administrator

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Department Oversight</u>	<u>Department Specific</u>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 81,659.31	\$ -	\$ 78,746.36	\$ 2,912.95
Total Incoming Costs	388,463.55	-	374,606.28	13,857.27
Total Allocated Cost	<u>\$ 1,509,670.03</u>	<u>\$ -</u>	<u>\$ 1,083,007.83</u>	<u>\$ 426,662.20</u>

**DEPARTMENT 7
FISCAL 2024**

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

Department: County Administrator
Function: Department Oversight

Total 1st Tier Allocation \$ 1,004,261.47
Total 2nd Tier Allocation 78,746.36

Total Allocated Cost \$ 1,083,007.83

Grantee Department	Allocated				1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage	Gross Allocation	Direct Billed			
Special Accounting	2,460.03	0.60%	6,042.18	-	6,042.18	-	6,042.18
Information Technology	11,756.31	2.88%	28,875.15	-	28,875.15	-	28,875.15
Human Resources	13,128.61	3.21%	32,245.71	-	32,245.71	-	32,245.71
Corporation Counsel	11,212.44	2.74%	27,539.33	-	27,539.33	-	27,539.33
Finance Department	14,500.92	3.55%	35,616.30	-	35,616.30	3,083.53	38,699.83
Property & Liability Insurance	4,376.20	1.07%	10,748.56	-	10,748.56	930.57	11,679.13
Facilities & Capital Management	81,566.87	19.95%	200,339.70	-	200,339.70	17,344.69	217,684.39
County Treasurer	9,296.27	2.27%	22,832.95	-	22,832.95	1,976.79	24,809.74
Clerk of Courts	4,920.07	1.20%	12,084.38	-	12,084.38	1,046.22	13,130.61
Sheriff's Office	6,836.24	1.67%	16,790.77	-	16,790.77	1,453.68	18,244.45
Child Support	2,460.03	0.60%	6,042.18	-	6,042.18	523.11	6,565.29
Soc Svcs- Administration	4,920.07	1.20%	12,084.38	-	12,084.38	1,046.22	13,130.61
Soc Svcs- Programs	2,460.03	0.60%	6,042.18	-	6,042.18	523.11	6,565.29
Health Department	6,836.24	1.67%	16,790.77	-	16,790.77	1,453.68	18,244.45
NCHCC	21,881.02	5.35%	53,742.86	-	53,742.86	4,652.86	58,395.72
ADRC	4,376.20	1.07%	10,748.56	-	10,748.56	930.57	11,679.13
Juvenile Detention/Shelter Home	2,460.03	0.60%	6,042.18	-	6,042.18	523.11	6,565.29
County Clerk	4,376.20	1.07%	10,748.56	-	10,748.56	930.57	11,679.13
Judicial	9,840.14	2.41%	24,168.77	-	24,168.77	2,092.44	26,261.21
District Attorney	6,836.24	1.67%	16,790.77	-	16,790.77	1,453.68	18,244.45
Sheriff-Corrections	6,836.24	1.67%	16,790.77	-	16,790.77	1,453.68	18,244.45
Emergency Management	6,836.24	1.67%	16,790.77	-	16,790.77	1,453.68	18,244.45
Justice Alternatives Programs	7,380.10	1.80%	18,126.56	-	18,126.56	1,569.33	19,695.90
Conservation, Planning & Zoning	9,296.27	2.27%	22,832.95	-	22,832.95	1,976.79	24,809.74
Parks, Recreation & Forestry	4,376.20	1.07%	10,748.56	-	10,748.56	930.57	11,679.13
Solid Waste	9,296.27	2.27%	22,832.95	-	22,832.95	1,976.79	24,809.74
Highway	11,756.31	2.88%	28,875.15	-	28,875.15	2,499.91	31,375.06
Central Wisconsin Airport	4,376.20	1.07%	10,748.56	-	10,748.56	930.57	11,679.13
UW Extension	4,376.20	1.07%	10,748.56	-	10,748.56	930.57	11,679.13
Library	4,376.20	1.07%	10,748.56	-	10,748.56	930.57	11,679.13
Veterans	6,836.24	1.67%	16,790.77	-	16,790.77	1,453.68	18,244.45
Register of Deeds	11,756.31	2.88%	28,875.15	-	28,875.15	2,499.91	31,375.06
Other Departments / Programs	94,878.91	23.20%	233,035.94	-	233,035.94	20,175.41	253,211.35
Total	408,877.85	100.00%	\$ 1,004,261.47	\$ -	\$ 1,004,261.47	\$ 78,746.36	\$ 1,083,007.83

Allocation Basis: Time/Effort by Benefiting Department During 2024

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

**DEPARTMENT 7
FISCAL 2024**

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

Department: County Administrator
Function: Department Specific

Total 1st Tier Allocation \$ 423,749.25
Total 2nd Tier Allocation 2,912.95
Total Allocated Cost \$ 426,662.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	37,632.27	9.12%	38,629.99	-	38,629.99	-	38,629.99
Human Resources	72,571.09	17.58%	74,495.13	-	74,495.13	-	74,495.13
County Administrator	12,545.00	3.04%	12,877.60	-	12,877.60	-	12,877.60
Sheriff's Office	19,893.51	4.82%	20,420.94	-	20,420.94	199.78	20,620.72
Conservation, Planning & Zoning	2,493.75	0.60%	2,559.87	-	2,559.87	25.04	2,584.91
Other Departments / Programs	267,669.16	64.84%	274,765.73	-	274,765.73	2,688.12	277,453.85
Total	412,804.78	100.00%	\$ 423,749.25	\$ -	\$ 423,749.25	\$ 2,912.95	\$ 426,662.20

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial Records & Reports

**DEPARTMENT 7
FISCAL 2024**

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

Department: County Administrator

Grantee Department	Total	Department Oversight	Department Specific
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	6,042.18	6,042.18	-
Information Technology	67,505.14	28,875.15	38,629.99
Human Resources	106,740.84	32,245.71	74,495.13
Corporation Counsel	27,539.33	27,539.33	-
County Administrator	12,877.60	-	12,877.60
Finance Department	38,699.83	38,699.83	-
Property & Liability Insurance	11,679.13	11,679.13	-
Facilities & Capital Management	217,684.39	217,684.39	-
County Treasurer	24,809.74	24,809.74	-
Central Services-Communications	-	-	-
Clerk of Courts	13,130.61	13,130.61	-
Sheriff's Office	38,865.17	18,244.45	20,620.72
Child Support	6,565.29	6,565.29	-
Soc Svcs- Administration	13,130.61	13,130.61	-
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	6,565.29	6,565.29	-
Special Education	-	-	-
Health Department	18,244.45	18,244.45	-
NCHCC	58,395.72	58,395.72	-
ADRC	11,679.13	11,679.13	-
Juvenile Detention/Shelter Home	6,565.29	6,565.29	-
County Clerk	11,679.13	11,679.13	-
Judicial	26,261.21	26,261.21	-
District Attorney	18,244.45	18,244.45	-
Sheriff-Patrol	-	-	-
Sheriff-Investigations	-	-	-
Sheriff-Communications	-	-	-
Sheriff-Corrections	18,244.45	18,244.45	-
Emergency Management	18,244.45	18,244.45	-
Justice Alternatives Programs	19,695.90	19,695.90	-
Conservation, Planning & Zoning	27,394.65	24,809.74	2,584.91
Parks, Recreation & Forestry	11,679.13	11,679.13	-

**DEPARTMENT 7
FISCAL 2024**

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

Department: County Administrator

Grantee Department	Total	Department Oversight	Department Specific
Solid Waste	24,809.74	24,809.74	-
Highway	31,375.06	31,375.06	-
Central Wisconsin Airport	11,679.13	11,679.13	-
UW Extension	11,679.13	11,679.13	-
UW Dormitory	-	-	-
Library	11,679.13	11,679.13	-
Veterans	18,244.45	18,244.45	-
Register of Deeds	31,375.06	31,375.06	-
Other Departments / Programs	530,665.21	253,211.35	277,453.85
Total	\$ 1,509,670.03	\$ 1,083,007.83	\$ 426,662.20

**DEPARTMENT 8
FISCAL 2024**

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 2024.
- **Payroll**: Costs associated with the payroll function are allocated based on the total number of payroll checks and direct deposits processed by department during 2024.
- **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 2024**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets
Expenditures:			
Salaries & Wages	\$ 475,977.26	\$ 11,804.24	\$ 365,978.92
Fringe Benefits	214,901.60	5,329.56	165,237.84
Accounting/Auditing Fees	238,498.37	-	238,498.37
Technology Services	7,959.00	7,959.00	-
Other Professional Services	30.00	30.00	-
Building Repair & Maintenance Services	15,248.97	-	-
Copier Charges	836.82	836.82	-
Printing and Forms	1,468.39	1,468.39	-
Training Supplies	50.00	50.00	-
Small Office Equipment	578.15	578.15	-
Software - IT	386.34	386.34	-
Publication of Legal Notices	625.00	-	625.00
Membership Dues	890.00	890.00	-
Registration Fees/Tuition	6,673.72	6,673.72	-
Filing Fees	737.47	-	-
Personal Auto Mileage	929.29	929.29	-
Commercial Travel	3,109.99	3,109.99	-
Lodging	3,670.24	3,670.24	-
Meeting Expenses	92.87	92.87	-
Technology Supplies	484.58	484.58	-
Miscellaneous Expense & Prior Year Exp	17,380.46	-	0.03
Interest Expense (non debt)	60.63	-	-
Other Losses	9,577.27	-	-
IT Equipment and Hardware-Capital	770,711.78	-	-
Software-Capital	393,090.70	-	-
Total Expenditures	\$ 2,163,968.90	\$ 44,293.19	\$ 770,340.16
Cost Adjustments:			
Federal Grants-General Government	(721,035.33)	-	-
Local Department Charges ISF	(338,367.12)	-	-
Other Miscellaneous Revenue	(1,410.97)	-	-
Amazon Membership Dues	3,499.00	-	3,499.00
Add Back Billed Audit	4,876.63	-	4,876.63
Transfer to Chapter 3 - Special Accounting	(151,569.63)	-	(151,569.63)

**DEPARTMENT 8
FISCAL 2024**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets
Total Cost Adjustments	\$ (1,204,007.42)	\$ -	\$ (143,194.00)
General & Administrative Allocation	0.00	(44,293.19)	34,923.12
Disallowed / Capitalized	37,841.05	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	13,573.90	-	10,702.39
Equipment Depreciation	482,639.41	-	380,538.80
Special Accounting	1,316.04	-	1,037.64
Information Technology	85,171.90	-	67,154.09
Human Resources	5,723.44	-	4,512.67
Corporation Counsel	6,729.99	-	5,306.29
County Administrator	35,616.30	-	28,081.80
Total 1st Allocation	630,770.98	-	497,333.68
General & Administrative Allocation	-	-	-
Unallocated	(8,667.28)	-	-
Total 1st Tier Allocation	\$ 1,619,906.23	\$ -	\$ 1,159,402.96
2nd Allocation			
Building Depreciation	4.57	-	3.60
Equipment Depreciation	22.83	-	18.00
Special Accounting	56.26	-	44.36
Information Technology	8,434.11	-	6,649.90
Human Resources	1,093.33	-	862.04
Corporation Counsel	554.92	-	437.53
County Administrator	3,083.53	-	2,431.22
Finance Department	14,779.01	-	11,652.56
Property & Liability Insurance	61,325.23	-	48,352.10
Facilities & Capital Management	14,163.33	-	11,167.13
County Treasurer	1,295.77	-	1,021.66
Central Services-Communications	5,366.87	-	4,231.53
Clerk of Courts	-	-	-
Sheriff's Office	1,250.51	-	985.97

**DEPARTMENT 8
FISCAL 2024**

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

Department: Finance Department

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Accounting & Budgets</u>
Total 2nd Allocation	111,430.27	-	87,857.60
General & Administrative Allocation	-	-	-
Unallocated	(1,531.14)	-	-
Total 2nd Tier Allocation	\$ 111,430.27	\$ -	\$ 87,857.60
Total Incoming Costs	732,002.83	-	585,191.28
Total Allocated Cost	<u>\$ 1,729,805.36</u>	<u>\$ -</u>	<u>\$ 1,247,260.56</u>

**DEPARTMENT 8
FISCAL 2024**

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

Department: Finance Department

Functions:	Payroll	Department Specific	General Government
Expenditures:			
Salaries & Wages	\$ 91,816.01	\$ -	\$ 6,378.10
Fringe Benefits	41,454.52	-	2,879.68
Accounting/Auditing Fees	-	-	-
Technology Services	-	-	-
Other Professional Services	-	-	-
Building Repair & Maintenance Services	-	15,248.97	-
Copier Charges	-	-	-
Printing and Forms	-	-	-
Training Supplies	-	-	-
Small Office Equipment	-	-	-
Software - IT	-	-	-
Publication of Legal Notices	-	-	-
Membership Dues	-	-	-
Registration Fees/Tuition	-	-	-
Filing Fees	-	-	737.47
Personal Auto Mileage	-	-	-
Commercial Travel	-	-	-
Lodging	-	-	-
Meeting Expenses	-	-	-
Technology Supplies	-	-	-
Miscellaneous Expense & Prior Year Exp	-	-	17,380.43
Interest Expense (non debt)	60.63	-	-
Other Losses	-	-	9,577.27
IT Equipment and Hardware-Capital	-	130,022.96	640,688.82
Software-Capital	-	312,744.19	80,346.51
Total Expenditures	\$ 133,331.16	\$ 458,016.12	\$ 757,988.28

Cost Adjustments:

Federal Grants-General Government	-	-	(721,035.33)
Local Department Charges ISF	-	-	(338,367.12)
Other Miscellaneous Revenue	(1,410.97)	-	-
Amazon Membership Dues	-	-	-
Add Back Billed Audit	-	-	-
Transfer to Chapter 3 - Special Accounting	-	-	-

**DEPARTMENT 8
FISCAL 2024**

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

Department: Finance Department

Functions:	Payroll	Department Specific	General Government
Total Cost Adjustments	\$ (1,410.97)	\$ -	\$ (1,059,402.45)
General & Administrative Allocation	8,761.44	-	608.62
Disallowed / Capitalized	-	(262,964.50)	300,805.55
Incoming Costs			
1st Allocation			
Building Depreciation	2,684.99	-	186.52
Equipment Depreciation	95,468.77	-	6,631.84
Special Accounting	260.32	-	18.08
Information Technology	16,847.48	-	1,170.33
Human Resources	1,132.13	-	78.64
Corporation Counsel	1,331.23	-	92.48
County Administrator	7,045.10	-	489.40
Total 1st Allocation	124,770.02	-	8,667.28
General & Administrative Allocation	-	-	-
Unallocated	-	-	(8,667.28)
Total 1st Tier Allocation	\$ 265,451.65	\$ 195,051.62	\$ -
2nd Allocation			
Building Depreciation	0.90	-	0.06
Equipment Depreciation	4.52	-	0.31
Special Accounting	11.13	-	0.77
Information Technology	1,668.31	-	115.89
Human Resources	216.27	-	15.02
Corporation Counsel	109.77	-	7.62
County Administrator	609.94	-	42.37
Finance Department	2,923.37	-	203.07
Property & Liability Insurance	12,130.47	-	842.66
Facilities & Capital Management	2,801.59	-	194.62
County Treasurer	256.31	-	17.80
Central Services-Communications	1,061.60	-	73.74
Clerk of Courts	-	-	-
Sheriff's Office	247.36	-	17.18

**DEPARTMENT 8
FISCAL 2024**

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

Department: Finance Department

Functions:	Payroll	Department Specific	General Government
Total 2nd Allocation	22,041.53	-	1,531.14
General & Administrative Allocation	-	-	-
Unallocated	-	-	(1,531.14)
Total 2nd Tier Allocation	\$ 22,041.53	\$ -	\$ -
Total Incoming Costs	146,811.55	-	-
Total Allocated Cost	\$ 287,493.18	\$ 195,051.62	\$ -

**DEPARTMENT 8
FISCAL 2024**

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

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 1,159,402.96
Total 2nd Tier Allocation 87,857.60

Total Allocated Cost \$ 1,247,260.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	60	0.06%	648.85	-	648.85	-	648.85
Human Resources	777	0.72%	8,402.65	-	8,402.65	-	8,402.65
Corporation Counsel	260	0.24%	2,811.70	-	2,811.70	-	2,811.70
County Administrator	284	0.26%	3,071.24	-	3,071.24	-	3,071.24
Finance Department	1,185	1.11%	12,814.85	-	12,814.85	-	12,814.85
Property & Liability Insurance	434	0.40%	4,693.37	-	4,693.37	364.38	5,057.75
Facilities & Capital Management	3,566	3.33%	38,563.50	-	38,563.50	2,993.93	41,557.43
County Treasurer	5,672	5.29%	61,338.24	-	61,338.24	4,762.08	66,100.32
Central Services-Communications	77	0.07%	832.69	-	832.69	64.65	897.34
Clerk of Courts	4,584	4.28%	49,572.37	-	49,572.37	3,848.62	53,420.99
Sheriff's Office	3,536	3.30%	38,239.07	-	38,239.07	2,968.75	41,207.82
Child Support	1,332	1.24%	14,404.54	-	14,404.54	1,118.32	15,522.85
Soc Svcs- Administration	1,770	1.65%	19,141.16	-	19,141.16	1,486.05	20,627.22
Soc Svcs- Income Maint	1,292	1.21%	13,971.97	-	13,971.97	1,084.73	15,056.70
Soc Svcs- Programs	5,804	5.41%	62,765.71	-	62,765.71	4,872.91	67,638.62
Health Department	4,680	4.37%	50,610.53	-	50,610.53	3,929.22	54,539.76
ADRC	16,939	15.80%	183,182.01	-	183,182.01	14,221.61	197,403.62
Juvenile Detention/Shelter Home	109	0.10%	1,178.75	-	1,178.75	91.51	1,270.26
County Clerk	2,124	1.98%	22,969.40	-	22,969.40	1,783.26	24,752.66
District Attorney	1,533	1.43%	16,578.19	-	16,578.19	1,287.07	17,865.27
Sheriff-Patrol	1,780	1.66%	19,249.31	-	19,249.31	1,494.45	20,743.75
Sheriff-Investigations	966	0.90%	10,446.53	-	10,446.53	811.03	11,257.57
Sheriff-Communications	1,173	1.09%	12,685.08	-	12,685.08	984.82	13,669.90
Sheriff-Corrections	3,048	2.84%	32,961.73	-	32,961.73	2,559.03	35,520.76
Emergency Management	250	0.23%	2,703.55	-	2,703.55	209.89	2,913.45
Justice Alternatives Programs	371	0.35%	4,012.07	-	4,012.07	311.48	4,323.56
Conservation, Planning & Zoning	3,104	2.90%	33,567.33	-	33,567.33	2,606.05	36,173.38
Parks, Recreation & Forestry	11,073	10.33%	119,745.82	-	119,745.82	9,296.64	129,042.46
Solid Waste	2,632	2.45%	28,463.02	-	28,463.02	2,209.77	30,672.79
Highway	7,830	7.30%	84,675.31	-	84,675.31	6,573.89	91,249.21
Central Wisconsin Airport	3,443	3.21%	37,233.35	-	37,233.35	2,890.67	40,124.01
UW Extension	297	0.28%	3,211.82	-	3,211.82	249.35	3,461.18
Library	13,159	12.27%	142,304.27	-	142,304.27	11,048.00	153,352.28
Veterans	180	0.17%	1,946.56	-	1,946.56	151.12	2,097.68
Register of Deeds	476	0.44%	5,147.57	-	5,147.57	399.64	5,547.21
Other Departments / Programs	1,411	1.32%	15,258.86	-	15,258.86	1,184.64	16,443.50
Total	107,211	100.00%	\$ 1,159,402.96	\$ -	\$ 1,159,402.96	\$ 87,857.60	\$ 1,247,260.56

Allocation Basis: Number of Payroll, Accounts Payable, and Cash Receipt Transactions Processed by Department During 2024

Allocation Source: County Financial Records & Reports

**DEPARTMENT 8
FISCAL 2024**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation	\$ 265,451.65
Total 2nd Tier Allocation	22,041.53
Total Allocated Cost	\$ 287,493.18

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Human Resources	282	0.88%	2,337.10	-	2,337.10	-	2,337.10
Corporation Counsel	237	0.74%	1,964.16	-	1,964.16	-	1,964.16
County Administrator	152	0.47%	1,259.71	-	1,259.71	-	1,259.71
Finance Department	237	0.74%	1,964.16	-	1,964.16	-	1,964.16
Property & Liability Insurance	26	0.08%	215.48	-	215.48	18.41	233.89
Facilities & Capital Management	1,231	3.84%	10,202.03	-	10,202.03	871.83	11,073.86
County Treasurer	104	0.32%	861.91	-	861.91	73.66	935.57
Central Services-Communications	26	0.08%	215.48	-	215.48	18.41	233.89
Clerk of Courts	1,535	4.79%	12,721.46	-	12,721.46	1,087.13	13,808.59
Sheriff's Office	732	2.29%	6,066.52	-	6,066.52	518.42	6,584.94
Child Support	788	2.46%	6,530.62	-	6,530.62	558.09	7,088.71
Soc Svcs- Administration	445	1.39%	3,687.98	-	3,687.98	315.16	4,003.14
Soc Svcs- Income Maint	1,216	3.80%	10,077.71	-	10,077.71	861.21	10,938.92
Soc Svcs- Programs	1,998	6.24%	16,558.61	-	16,558.61	1,415.04	17,973.66
Health Department	1,134	3.54%	9,398.13	-	9,398.13	803.13	10,201.26
ADRC	2,667	8.33%	22,103.01	(19,200.00)	2,903.01	1,888.85	4,791.86
Juvenile Detention/Shelter Home	7	0.02%	58.01	-	58.01	4.96	62.97
County Clerk	119	0.37%	986.22	-	986.22	84.28	1,070.50
District Attorney	639	2.00%	5,295.77	-	5,295.77	452.56	5,748.33
Sheriff-Patrol	1,485	4.64%	12,307.08	-	12,307.08	1,051.72	13,358.80
Sheriff-Investigations	766	2.39%	6,348.30	-	6,348.30	542.50	6,890.80
Sheriff-Communications	1,046	3.27%	8,668.82	-	8,668.82	740.81	9,409.63
Sheriff-Corrections	1,862	5.81%	15,431.50	-	15,431.50	1,318.72	16,750.22
Emergency Management	118	0.37%	977.94	-	977.94	83.57	1,061.51
Justice Alternatives Programs	52	0.16%	430.95	-	430.95	36.83	467.78
Conservation, Planning & Zoning	1,000	3.12%	8,287.59	-	8,287.59	708.23	8,995.82
Parks, Recreation & Forestry	5,250	16.39%	43,509.87	-	43,509.87	3,718.21	47,228.08
Solid Waste	429	1.34%	3,555.38	-	3,555.38	303.83	3,859.21
Highway	2,687	8.39%	22,268.77	-	22,268.77	1,903.01	24,171.78
Central Wisconsin Airport	902	2.82%	7,475.41	-	7,475.41	638.82	8,114.23
Library	1,456	4.55%	12,066.74	-	12,066.74	1,031.18	13,097.92
Veterans	117	0.37%	969.65	-	969.65	82.86	1,052.51
Register of Deeds	104	0.32%	861.91	-	861.91	73.66	935.57
Other Departments / Programs	1,181	3.69%	9,787.65	-	9,787.65	836.42	10,624.07
Total	32,030	100.00%	\$ 265,451.65	\$ (19,200.00)	\$ 246,251.65	\$ 22,041.53	\$ 268,293.18

Allocation Basis: Number of Payroll Disbursements Processed by Department During 2024

Allocation Source: County Financial Records & Reports

**DEPARTMENT 8
FISCAL 2024**

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

Department: Finance Department
Function: Department Specific

Total 1st Tier Allocation \$ 195,051.62
Total 2nd Tier Allocation -

Total Allocated Cost \$ 195,051.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	153,578.30	78.74%	153,578.30	-	153,578.30	-	153,578.30
Sheriff's Office	13,069.00	6.70%	13,069.00	-	13,069.00	-	13,069.00
UW Dormitory	15,248.97	7.82%	15,248.97	-	15,248.97	-	15,248.97
Other Departments / Programs	13,155.35	6.74%	13,155.35	-	13,155.35	-	13,155.35
Total	195,051.62	100.00%	\$ 195,051.62	\$ -	\$ 195,051.62	\$ -	\$ 195,051.62

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 8
FISCAL 2024**

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

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	154,227.15	648.85	-
Human Resources	10,739.75	8,402.65	2,337.10
Corporation Counsel	4,775.86	2,811.70	1,964.16
County Administrator	4,330.95	3,071.24	1,259.71
Finance Department	14,779.01	12,814.85	1,964.16
Property & Liability Insurance	5,291.64	5,057.75	233.89
Facilities & Capital Management	52,631.29	41,557.43	11,073.86
County Treasurer	67,035.89	66,100.32	935.57
Central Services-Communications	1,131.23	897.34	233.89
Clerk of Courts	67,229.58	53,420.99	13,808.59
Sheriff's Office	60,861.76	41,207.82	6,584.94
Child Support	22,611.56	15,522.85	7,088.71
Soc Svcs- Administration	24,630.36	20,627.22	4,003.14
Soc Svcs- Income Maint	25,995.62	15,056.70	10,938.92
Soc Svcs- Programs	85,612.28	67,638.62	17,973.66
Special Education	-	-	-
Health Department	64,741.02	54,539.76	10,201.26
NCHCC	-	-	-
ADRC	202,195.48	197,403.62	4,791.86
Juvenile Detention/Shelter Home	1,333.23	1,270.26	62.97
County Clerk	25,823.16	24,752.66	1,070.50
Judicial	-	-	-
District Attorney	23,613.60	17,865.27	5,748.33
Sheriff-Patrol	34,102.55	20,743.75	13,358.80
Sheriff-Investigations	18,148.37	11,257.57	6,890.80
Sheriff-Communications	23,079.53	13,669.90	9,409.63
Sheriff-Corrections	52,270.99	35,520.76	16,750.22
Emergency Management	3,974.96	2,913.45	1,061.51
Justice Alternatives Programs	4,791.34	4,323.56	467.78
Conservation, Planning & Zoning	45,169.20	36,173.38	8,995.82
Parks, Recreation & Forestry	176,270.54	129,042.46	47,228.08

**DEPARTMENT 8
FISCAL 2024**

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

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll
Solid Waste	34,531.99	30,672.79	3,859.21
Highway	115,420.99	91,249.21	24,171.78
Central Wisconsin Airport	48,238.25	40,124.01	8,114.23
UW Extension	3,461.18	3,461.18	-
UW Dormitory	15,248.97	-	-
Library	166,450.20	153,352.28	13,097.92
Veterans	3,150.19	2,097.68	1,052.51
Register of Deeds	6,482.77	5,547.21	935.57
Other Departments / Programs	40,222.92	16,443.50	10,624.07
Total	\$ 1,710,605.36	\$ 1,247,260.56	\$ 268,293.18

**DEPARTMENT 8
FISCAL 2024**

**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	153,578.30
Human Resources	-
Corporation Counsel	-
County Administrator	-
Finance Department	-
Property & Liability Insurance	-
Facilities & Capital Management	-
County Treasurer	-
Central Services-Communications	-
Clerk of Courts	-
Sheriff's Office	13,069.00
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-Patrol	-
Sheriff-Investigations	-
Sheriff-Communications	-
Sheriff-Corrections	-
Emergency Management	-
Justice Alternatives Programs	-
Conservation, Planning & Zoning	-
Parks, Recreation & Forestry	-

**DEPARTMENT 8
FISCAL 2024**

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

Department: Finance Department

Grantee Department	<u>Department Specific</u>
Solid Waste	-
Highway	-
Central Wisconsin Airport	-
UW Extension	-
UW Dormitory	15,248.97
Library	-
Veterans	-
Register of Deeds	-
Other Departments / Programs	13,155.35
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Total	\$ 195,051.62

**DEPARTMENT 9
FISCAL 2024**

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 2024**

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

Department: Property & Liability Insurance

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Property & Casualty Insurance</u>
Expenditures:			
Salaries & Wages	\$ 48,520.81	\$ -	\$ 48,520.81
Fringe Benefits	27,935.46	-	27,935.46
Other Professional Services	10,273.00	-	10,273.00
Printing and Forms	239.00	-	239.00
Membership Dues	425.00	-	425.00
Registration Fees/Tuition	1,075.00	-	1,075.00
Personal Auto Mileage	255.60	-	255.60
Loss Control	7,528.60	-	7,528.60
Insurance Equipment Premium	61,712.00	-	61,712.00
Insurance Auto Liability Premium	38,243.00	-	38,243.00
Insurance Auto Comp Premium	55,638.00	-	55,638.00
Insurance Auto Comp Claim	43,197.30	-	43,197.30
Insurance Auto Collision Self-Insurance	49,082.70	-	49,082.70
Insurance Property Claims	199,799.16	-	199,799.16
Crime Policy Premium	8,269.00	-	8,269.00
Insurance Professional Liability	365,761.25	-	365,761.25
Gen/Auto Liability Self Ins Reimbursement	88,871.34	-	88,871.34
Insurance General Liability	115,458.24	-	115,458.24
Insurance Boiler Premium	13,917.00	-	13,917.00
Insurance Building & Contents	317,585.00	-	317,585.00
Insurance Other Premium	31,059.60	-	31,059.60
Loss / Loss Adjustment	58,306.00	-	58,306.00
Total Expenditures	\$ 1,543,152.06	\$ -	\$ 1,543,152.06
Cost Adjustments:			
Interest Income	(296,527.14)	-	(296,527.14)
Internal Service Miscellaneous Revenue	(46,349.12)	-	(46,349.12)
Total Cost Adjustments	\$ (342,876.26)	\$ -	\$ (342,876.26)

**DEPARTMENT 9
FISCAL 2024**

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

Department: Property & Liability Insurance

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Property & Casualty Insurance</u>
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	2,969.29		2,969.29
Equipment Depreciation	-		-
Special Accounting	412.18		412.18
Information Technology	-		-
Human Resources	439.37		439.37
Corporation Counsel	-		-
County Administrator	10,748.56		10,748.56
Finance Department	4,908.85		4,908.85
Total 1st Allocation	19,478.25	-	19,478.25
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 1,219,754.05	\$ -	\$ 1,219,754.05
2nd Allocation			
Building Depreciation	1.00		1.00
Equipment Depreciation	-		-
Special Accounting	17.29		17.29
Information Technology	-		-
Human Resources	83.85		83.85
Corporation Counsel	-		-
County Administrator	930.57		930.57
Finance Department	382.79		382.79

**DEPARTMENT 9
FISCAL 2024**

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

Department: Property & Liability Insurance

Functions:	Total	General & Administrative	Property & Casualty Insurance
Property & Liability Insurance	-		-
Facilities & Capital Management	3,098.23		3,098.23
County Treasurer	398.22		398.22
Central Services-Communications	547.09		547.09
Clerk of Courts	-		-
Sheriff's Office	273.55		273.55
Total 2nd Allocation	5,732.59	-	5,732.59
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 5,732.59	\$ -	\$ 5,732.59
Total Incoming Costs	25,210.84	-	25,210.84
Total Allocated Cost	\$ 1,225,486.64	\$ -	\$ 1,225,486.64

**DEPARTMENT 9
FISCAL 2024**

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

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

Total 1st Tier Allocation \$ 1,219,754.05
Total 2nd Tier Allocation 5,732.59

Total Allocated Cost \$ 1,225,486.64

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Information Technology	6,989.00	0.36%	4,343.92	(6,989.00)	(2,645.08)	-	(2,645.08)
Human Resources	5,917.00	0.30%	3,677.64	-	3,677.64	-	3,677.64
Corporation Counsel	9,070.00	0.46%	5,637.34	-	5,637.34	-	5,637.34
County Administrator	33,670.00	1.72%	20,927.16	-	20,927.16	-	20,927.16
Finance Department	98,667.00	5.03%	61,325.23	-	61,325.23	-	61,325.23
Facilities & Capital Management	108,795.00	5.54%	67,620.16	(6,703.00)	60,917.16	344.92	61,262.08
County Treasurer	12,566.00	0.64%	7,810.24	-	7,810.24	39.84	7,850.08
Clerk of Courts	36,479.00	1.86%	22,673.06	-	22,673.06	115.65	22,788.71
Sheriff's Office	334,150.00	17.03%	207,686.71	(76,356.00)	131,330.71	1,059.39	132,390.10
Soc Svcs- Administration	218,657.00	11.14%	135,903.50	-	135,903.50	693.23	136,596.73
Health Department	49,665.00	2.53%	30,868.65	(10,274.00)	20,594.65	157.46	20,752.11
NCHCC	94,260.00	4.80%	58,586.11	-	58,586.11	298.84	58,884.95
ADRC	76,273.00	3.89%	47,406.52	(37,620.00)	9,786.52	241.82	10,028.34
Juvenile Detention/Shelter Home	6,334.00	0.32%	3,936.82	-	3,936.82	20.08	3,956.90
County Clerk	6,124.00	0.31%	3,806.29	-	3,806.29	19.42	3,825.71
District Attorney	14,100.00	0.72%	8,763.68	-	8,763.68	44.70	8,808.38
Emergency Management	3,424.00	0.17%	2,128.14	(904.00)	1,224.14	10.86	1,235.00
Conservation, Planning & Zoning	47,021.00	2.40%	29,225.31	(3,026.00)	26,199.31	149.07	26,348.38
Parks, Recreation & Forestry	123,710.00	6.30%	76,890.39	(60,985.00)	15,905.39	392.21	16,297.60
Solid Waste	92,046.00	4.69%	57,210.03	(45,376.00)	11,834.03	291.82	12,125.85
Highway	327,292.00	16.68%	203,424.21	(161,344.00)	42,080.21	1,037.64	43,117.85
Central Wisconsin Airport	141,651.00	7.22%	88,041.39	(69,829.00)	18,212.39	449.09	18,661.48
UW Extension	2,761.00	0.14%	1,716.06	-	1,716.06	8.75	1,724.82
UW Dormitory	44,999.00	2.29%	27,968.56	-	27,968.56	142.66	28,111.22
Library	55,082.00	2.81%	34,235.52	(27,154.00)	7,081.52	174.63	7,256.15
Veterans	2,323.00	0.12%	1,443.83	-	1,443.83	7.36	1,451.20
Register of Deeds	3,172.00	0.16%	1,971.52	-	1,971.52	10.06	1,981.57
Other Departments / Programs	7,282.00	0.37%	4,526.04	(1,117.00)	3,409.04	23.09	3,432.12
Total	1,962,479.00	100.00%	\$ 1,219,754.05	\$ (507,677.00)	\$ 712,077.05	\$ 5,732.59	\$ 717,809.64

Allocation Basis: Property & Liability Insurance Premiums Identified by Department During 2024

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

**DEPARTMENT 9
FISCAL 2024**

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

Department: Property & Liability Insurance

Grantee Department	<u>Total</u>	<u>Property & Casualty Insurance</u>
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Special Accounting	-	-
Information Technology	(2,645.08)	(2,645.08)
Human Resources	3,677.64	3,677.64
Corporation Counsel	5,637.34	5,637.34
County Administrator	20,927.16	20,927.16
Finance Department	61,325.23	61,325.23
Property & Liability Insurance	-	-
Facilities & Capital Management	61,262.08	61,262.08
County Treasurer	7,850.08	7,850.08
Central Services-Communications	-	-
Clerk of Courts	22,788.71	22,788.71
Sheriff's Office	132,390.10	132,390.10
Child Support	-	-
Soc Svcs- Administration	136,596.73	136,596.73
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	-	-
Special Education	-	-
Health Department	20,752.11	20,752.11
NCHCC	58,884.95	58,884.95
ADRC	10,028.34	10,028.34
Juvenile Detention/Shelter Home	3,956.90	3,956.90
County Clerk	3,825.71	3,825.71
Judicial	-	-
District Attorney	8,808.38	8,808.38
Sheriff-Patrol	-	-
Sheriff-Investigations	-	-
Sheriff-Communications	-	-
Sheriff-Corrections	-	-
Emergency Management	1,235.00	1,235.00
Justice Alternatives Programs	-	-
Conservation, Planning & Zoning	26,348.38	26,348.38

**DEPARTMENT 9
FISCAL 2024**

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

Department: Property & Liability Insurance

Grantee Department	<u>Total</u>	<u>Property & Casualty Insurance</u>
Parks, Recreation & Forestry	16,297.60	16,297.60
Solid Waste	12,125.85	12,125.85
Highway	43,117.85	43,117.85
Central Wisconsin Airport	18,661.48	18,661.48
UW Extension	1,724.82	1,724.82
UW Dormitory	28,111.22	28,111.22
Library	7,256.15	7,256.15
Veterans	1,451.20	1,451.20
Register of Deeds	1,981.57	1,981.57
Other Departments / Programs	3,432.12	3,432.12
	<hr/>	<hr/>
Total	\$ 717,809.64	\$ 717,809.64

**DEPARTMENT 10
FISCAL 2024**

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 2024 with allocations based on occupancy as noted:

- **Courthouse/Annex:** Usable square footage by occupying department.
- **400 East Thomas Building:** Usable square footage by occupying department.
- **212 River Drive Building:** Usable square footage by occupying department.
- **210 River Drive Building:** Usable square footage by occupying department.
- **USDA Building (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 2024**

MARATHON COUNTY, WISCONSIN

FACILITIES & CAPITAL MANAGEMENT

NATURE AND EXTENT OF SERVICES

- **Lakeview Drive Campus:** Usable square footage by occupying department. This includes 1000, 1100, and 1200 Lakeview Drive buildings.
- **NCHC Campus:** Usable square footage by occupying department.
- **NCHC/Lakeview Campus Properties:** Usable square footage by occupying department. These costs include shared utilities and other maintenance related expenses that benefit all buildings on this campus.
- **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 2024**

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex
Expenditures:			
Salaries & Wages	\$ 1,851,539.72	\$ 350,681.62	\$ 209,409.14
Fringe Benefits	758,411.54	143,643.15	85,776.35
Technology Services	5,812.50	-	-
Architectural, Engineering & Planning Services	843,307.45	-	95.85
Contractor Services	(13,926.11)	-	(82,387.80)
Contractual Services	22,213.00	19,412.00	-
Pest Extermination	5,777.54	5,777.54	-
Other Professional Services	241.50	-	-
IT - Equipment and Hardware	28,079.70	-	-
Water	450,346.32	-	5,804.67
Electric	838,853.46	-	105,393.86
Natural/Propane Gas	443,327.61	-	34,306.78
Telephone, Internet and Cable	10,159.73	10,159.73	-
Other Utility Service	18,822.44	18,822.44	-
Motor Vehicles Repair Services	6,174.74	6,174.74	-
Other Machinery/Equip Repairs	15,933.35	3,140.63	-
Inspection Services	2,246.00	-	-
Grounds & Ground Improvement	16,289.68	2,101.04	-
Building Repair & Maintenance Services	31,332.85	369.89	6,534.69
Building Equipment Maintenance Services	73,789.74	-	19,903.21
Fire Protection	5,099.00	4,699.00	-
Refuse Collection	36,202.60	914.44	17,750.76
Sundry Contractual Services	281,257.09	108,889.77	26,107.46
Printing and Forms	2,594.31	2,594.31	-
Small Office Equipment	5,095.73	5,095.73	-
Office Supplies	1,118.91	1,118.91	-
Subscriptions	60.00	60.00	-
Registration Fees/Tuition	17,791.98	17,791.98	-
Advertising	777.62	94.96	-
Filing Fees	30.00	-	-
Personal Auto Mileage	507.19	507.19	-
Commercial Travel	49.00	49.00	-
Meals	575.00	575.00	-
Lodging	3,522.71	3,522.71	-
Meeting Expenses	595.03	595.03	-
Lab and Medical Supplies	445.48	-	-
Household/Janitorial Supplies	59,484.77	59,484.77	-

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex
Technology Supplies	90,969.95	-	-
Gasoline and Diesel Fuel	11,164.25	11,164.25	-
Motor Vehicle Fluids	1,293.08	1,293.08	-
Motor Vehicle Parts & Supplies	851.86	851.86	-
Tires & Tubes	1,004.16	1,004.16	-
Shop Equipment-Tools-Supplies	18,576.90	18,576.90	-
Machinery & Equipment Parts	14,157.90	2,267.31	-
Sign Parts/Supplies	129.39	26.99	-
Painting Supplies	5,397.29	5,237.65	-
Plumbing/Electrical Supplies	22,343.64	-	2,603.66
Other Supplies	24,930.89	831.80	363.30
Small Hardware/Wire/Nails	673.72	673.72	-
Other Chemicals	34,775.79	34,775.79	-
Electrical Fixtures	890.48	890.48	-
Other Fabricated Materials	3,530.70	3,530.70	-
Miscellaneous Building Materials	17,228.63	130.90	-
Insurance Equipment Premium	4,222.89	4,222.89	-
Insurance Auto Liability Premium	2,480.11	2,480.11	-
Building/Offices Rent	10,724.25	-	-
Fees & Permits	2,087.35	2,053.60	-
Furniture, Fixtures and Equipment	644,377.91	-	-
Other Capital Equipment	143,536.68	143,536.68	-
Other Capital Equipment-Rolling Stock	230,802.12	-	-
Land-General	400,000.00	-	-
General Municipal Buildings	6,945,712.74	3,744.59	85,533.78
NCHC Buildings	10,547,738.94	-	-
Parking Lot Improvements	47,811.68	-	39,346.00
Library Buildings	2,374,642.72	-	-
UWMC Buildings	218,604.40	-	-
Corrections Building	416,811.17	-	-
Other Capital Improvements	336,894.76	4,534.30	75,254.84
Transfer to Highway Fund	1,544,210.00	-	-
Transfer Out of Fund Balance	369,249.97	-	-
Total Expenditures	30,311,765.50	1,008,103.34	631,796.56

Cost Adjustments:

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex
Federal Grants-General Government	(14,889,704.41)	(1,289,996.00)	-
Federal Grants-Health	(160,000.00)	-	-
Interest Income	(415,763.08)	-	-
Sale of Recyclable Materials	(2,537.00)	(2,537.00)	-
Donations from Private Organizations	(334,000.00)	-	-
Other Miscellaneous Revenue	(59,408.60)	(59,408.60)	-
Transfer from the General Fund	(2,637,437.00)	(26,000.00)	-
Transfers from Fund Balance	(369,249.97)	-	-
Sale of General Fixed Assets	(4,850.00)	(4,850.00)	-
Total Cost Adjustments	(18,872,950.06)	(1,382,791.60)	-
General & Administrative Allocation	0.00	(857,403.24)	119,630.28
Disallowed / Capitalized	(5,442,627.79)	1,232,091.50	(192,849.78)
Incoming Costs			
1st Allocation			
Building Depreciation	66,812.16	-	1,440.49
Equipment Depreciation	45,180.63	-	974.11
Special Accounting	7,571.90	-	163.25
Information Technology	38,667.78	-	833.69
Human Resources	19,380.72	-	417.85
Corporation Counsel	-	-	-
County Administrator	200,339.70	-	4,319.39
Finance Department	48,765.52	-	1,051.40
Property & Liability Insurance	60,917.16	-	1,313.39
Total 1st Allocation	487,635.57	-	10,513.58
General & Administrative Allocation	-	-	-
Unallocated	(207,625.59)	-	-
Total 1st Tier Allocation	6,276,197.63	-	569,090.64
2nd Allocation			

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	Total	General & Administrative	Courthouse / Annex
Building Depreciation	22.48	-	0.48
Equipment Depreciation	2.14	-	0.05
Special Accounting	341.00	-	7.35
Information Technology	3,829.06	-	82.56
Human Resources	3,735.11	-	80.53
Corporation Counsel	-	-	-
County Administrator	17,344.69	-	373.96
Finance Department	3,865.76	-	83.35
Property & Liability Insurance	344.92	-	7.44
Facilities & Capital Management	66,760.32	-	1,439.37
County Treasurer	4,521.82	-	97.49
Central Services-Communications	22,859.80	-	492.86
Clerk of Courts	-	-	-
Sheriff's Office	1,503.07	-	32.41
Total 2nd Allocation	125,130.18	-	2,697.85
General & Administrative Allocation	-	-	-
Unallocated	(53,277.96)	-	-
Total 2nd Tier Allocation	71,852.22	-	2,697.85
Total Incoming Costs	351,862.21	-	13,211.43
Total Allocated Cost	\$ 6,348,049.86	\$ -	\$ 571,788.49

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	400 East Thomas Bldg.	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg. (326 River Drive)
Expenditures:				
Salaries & Wages	\$ 24,810.63	\$ 40,178.41	\$ 40,178.41	\$ 20,366.94
Fringe Benefits	10,162.71	16,457.53	16,457.53	8,342.53
Technology Services	-	-	-	-
Architectural, Engineering & Planning Services	-	-	-	-
Contractor Services	-	-	-	-
Contractual Services	-	-	-	-
Pest Extermination	-	-	-	-
Other Professional Services	-	-	-	-
IT - Equipment and Hardware	-	-	-	-
Water	1,918.78	2,883.94	820.39	567.53
Electric	18,090.80	12,145.82	9,579.53	1,948.00
Natural/Propane Gas	7,606.21	4,302.02	2,579.85	1,402.02
Telephone, Internet and Cable	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicles Repair Services	-	-	-	-
Other Machinery/Equip Repairs	-	-	-	-
Inspection Services	-	-	-	-
Grounds & Ground Improvement	-	-	-	-
Building Repair & Maintenance Services	99.30	-	42.53	-
Building Equipment Maintenance Services	1,826.35	1,869.87	589.31	128.38
Fire Protection	-	-	-	-
Refuse Collection	2,271.12	3,649.80	-	-
Sundry Contractual Services	2,587.20	832.22	1,925.92	135.38
Printing and Forms	-	-	-	-
Small Office Equipment	-	-	-	-
Office Supplies	-	-	-	-
Subscriptions	-	-	-	-
Registration Fees/Tuition	-	-	-	-
Advertising	-	-	-	-
Filing Fees	-	-	-	-
Personal Auto Mileage	-	-	-	-
Commercial Travel	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	-
Lab and Medical Supplies	-	-	-	-
Household/Janitorial Supplies	-	-	-	-

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	400 East Thomas Bldg.	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg. (326 River Drive)
Technology Supplies	-	-	-	-
Gasoline and Diesel Fuel	-	-	-	-
Motor Vehicle Fluids	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Shop Equipment-Tools-Supplies	-	-	-	-
Machinery & Equipment Parts	-	-	-	-
Sign Parts/Supplies	-	-	-	-
Painting Supplies	-	-	-	-
Plumbing/Electrical Supplies	135.53	260.20	-	-
Other Supplies	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	-
Other Chemicals	-	-	-	-
Electrical Fixtures	-	-	-	-
Other Fabricated Materials	-	-	-	-
Miscellaneous Building Materials	-	-	-	-
Insurance Equipment Premium	-	-	-	-
Insurance Auto Liability Premium	-	-	-	-
Building/Offices Rent	-	-	-	-
Fees & Permits	-	-	-	-
Furniture, Fixtures and Equipment	-	-	-	-
Other Capital Equipment	-	-	-	-
Other Capital Equipment-Rolling Stock	-	-	-	-
Land-General	-	-	-	-
General Municipal Buildings	-	-	-	-
NCHC Buildings	-	-	-	-
Parking Lot Improvements	-	-	-	-
Library Buildings	-	-	-	-
UWMC Buildings	-	-	-	-
Corrections Building	-	-	-	-
Other Capital Improvements	-	-	-	-
Transfer to Highway Fund	-	-	-	-
Transfer Out of Fund Balance	-	-	-	-
Total Expenditures	69,508.64	82,579.81	72,173.47	32,890.77

Cost Adjustments:

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	400 East Thomas Bldg.	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg. (326 River Drive)
Federal Grants-General Government	-	-	-	-
Federal Grants-Health	-	-	-	-
Interest Income	-	-	-	-
Sale of Recyclable Materials	-	-	-	-
Donations from Private Organizations	-	-	-	-
Other Miscellaneous Revenue	-	-	-	-
Transfer from the General Fund	-	-	-	-
Transfers from Fund Balance	-	-	-	-
Sale of General Fixed Assets	-	-	-	-
Total Cost Adjustments	-	-	-	-
General & Administrative Allocation	14,173.70	22,952.94	22,952.94	11,635.13
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	158.48	188.28	164.56	74.99
Equipment Depreciation	107.17	127.32	111.28	50.71
Special Accounting	17.96	21.34	18.65	8.50
Information Technology	91.72	108.97	95.24	43.40
Human Resources	45.97	54.62	47.73	21.75
Corporation Counsel	-	-	-	-
County Administrator	475.21	564.57	493.43	224.86
Finance Department	115.67	137.42	120.11	54.73
Property & Liability Insurance	144.50	171.67	150.04	68.37
Total 1st Allocation	1,156.68	1,374.19	1,201.02	547.33
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	84,839.02	106,906.94	96,327.43	45,073.23
2nd Allocation				

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	400 East Thomas Bldg.	212 River Drive Bldg.	210 River Drive Bldg.	USDA Bldg. (326 River Drive)
Building Depreciation	0.05	0.06	0.06	0.03
Equipment Depreciation	0.01	0.01	0.01	0.00
Special Accounting	0.81	0.96	0.84	0.38
Information Technology	9.08	10.79	9.43	4.30
Human Resources	8.86	10.53	9.20	4.19
Corporation Counsel	-	-	-	-
County Administrator	41.14	48.88	42.72	19.47
Finance Department	9.17	10.89	9.52	4.34
Property & Liability Insurance	0.82	0.97	0.85	0.39
Facilities & Capital Management	158.36	188.14	164.43	74.93
County Treasurer	10.73	12.74	11.14	5.08
Central Services-Communications	54.22	64.42	56.30	25.66
Clerk of Courts	-	-	-	-
Sheriff's Office	3.57	4.24	3.70	1.69
Total 2nd Allocation	296.81	352.63	308.19	140.45
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	296.81	352.63	308.19	140.45
Total Incoming Costs	1,453.49	1,726.82	1,509.21	687.78
Total Allocated Cost	\$ 85,135.83	\$ 107,259.57	\$ 96,635.62	\$ 45,213.68

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	Juvenile Detention & Shelter Home	West Street Property	Public Safety Bldg.	University Center
Expenditures:				
Salaries & Wages	\$ 57,953.19	\$ 20,366.94	\$ 171,452.58	\$ -
Fringe Benefits	23,738.28	8,342.53	70,228.91	-
Technology Services	-	-	-	-
Architectural, Engineering & Planning Services	-	-	-	-
Contractor Services	-	-	-	-
Contractual Services	-	-	-	-
Pest Extermination	-	-	-	-
Other Professional Services	-	-	-	-
IT - Equipment and Hardware	-	-	-	-
Water	7,535.58	705.49	146,663.73	-
Electric	34,045.96	5,513.11	197,833.60	-
Natural/Propane Gas	19,357.00	2,008.56	64,396.87	-
Telephone, Internet and Cable	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicles Repair Services	-	-	-	-
Other Machinery/Equip Repairs	-	-	-	12,792.72
Inspection Services	-	-	-	-
Grounds & Ground Improvement	-	-	-	-
Building Repair & Maintenance Services	51.28	-	1,454.23	1,230.21
Building Equipment Maintenance Services	4,284.65	-	4,146.16	-
Fire Protection	-	-	-	-
Refuse Collection	1,938.12	1,192.20	-	-
Sundry Contractual Services	993.00	476.76	8,323.00	17,488.34
Printing and Forms	-	-	-	-
Small Office Equipment	-	-	-	-
Office Supplies	-	-	-	-
Subscriptions	-	-	-	-
Registration Fees/Tuition	-	-	-	-
Advertising	74.71	-	-	90.10
Filing Fees	-	-	-	-
Personal Auto Mileage	-	-	-	-
Commercial Travel	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	-
Lab and Medical Supplies	-	-	-	445.48
Household/Janitorial Supplies	-	-	-	-

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	Juvenile Detention & Shelter Home	West Street Property	Public Safety Bldg.	University Center
Technology Supplies	-	-	-	-
Gasoline and Diesel Fuel	-	-	-	-
Motor Vehicle Fluids	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Shop Equipment-Tools-Supplies	-	-	-	-
Machinery & Equipment Parts	-	-	-	11,890.59
Sign Parts/Supplies	-	-	-	-
Painting Supplies	-	-	-	-
Plumbing/Electrical Supplies	1,583.27	-	5,914.04	2,990.72
Other Supplies	-	-	-	-
Small Hardware/Wire/Nails	-	-	-	-
Other Chemicals	-	-	-	-
Electrical Fixtures	-	-	-	-
Other Fabricated Materials	-	-	-	-
Miscellaneous Building Materials	-	-	-	-
Insurance Equipment Premium	-	-	-	-
Insurance Auto Liability Premium	-	-	-	-
Building/Offices Rent	-	-	-	-
Fees & Permits	-	-	-	-
Furniture, Fixtures and Equipment	-	-	-	-
Other Capital Equipment	-	-	-	-
Other Capital Equipment-Rolling Stock	-	-	-	-
Land-General	-	-	-	-
General Municipal Buildings	-	-	-	-
NCHC Buildings	-	-	-	-
Parking Lot Improvements	-	-	-	1,916.48
Library Buildings	-	-	-	-
UWMC Buildings	-	-	-	218,604.40
Corrections Building	-	-	-	-
Other Capital Improvements	7,127.00	-	58,943.86	-
Transfer to Highway Fund	-	-	-	-
Transfer Out of Fund Balance	-	-	-	-
Total Expenditures	158,682.04	38,605.58	729,356.97	267,449.04

Cost Adjustments:

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	Juvenile Detention & Shelter Home	West Street Property	Public Safety Bldg.	University Center
Federal Grants-General Government	-	-	-	-
Federal Grants-Health	-	-	-	-
Interest Income	-	-	-	-
Sale of Recyclable Materials	-	-	-	-
Donations from Private Organizations	-	-	-	-
Other Miscellaneous Revenue	-	-	-	-
Transfer from the General Fund	-	-	-	-
Transfers from Fund Balance	-	-	-	-
Sale of General Fixed Assets	-	-	-	-
Total Cost Adjustments	-	-	-	-
General & Administrative Allocation	33,107.23	11,635.13	97,946.63	-
Disallowed / Capitalized	-	-	(24,544.00)	(218,604.40)
Incoming Costs				
1st Allocation				
Building Depreciation	361.79	88.02	1,662.93	609.78
Equipment Depreciation	244.66	59.52	1,124.53	412.36
Special Accounting	41.00	9.98	188.46	69.11
Information Technology	209.39	50.94	962.43	352.91
Human Resources	104.95	25.53	482.38	176.88
Corporation Counsel	-	-	-	-
County Administrator	1,084.86	263.93	4,986.38	1,828.46
Finance Department	264.07	64.25	1,213.76	445.07
Property & Liability Insurance	329.87	80.25	1,516.20	555.98
Total 1st Allocation	2,640.59	642.43	12,137.06	4,450.56
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	194,429.87	50,883.14	814,896.66	53,295.20
2nd Allocation				

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	Juvenile Detention & Shelter Home	West Street Property	Public Safety Bldg.	University Center
Building Depreciation	0.12	0.03	0.56	0.21
Equipment Depreciation	0.01	0.00	0.05	0.02
Special Accounting	1.85	0.45	8.49	3.11
Information Technology	20.73	5.04	95.30	34.95
Human Resources	20.23	4.92	92.97	34.09
Corporation Counsel	-	-	-	-
County Administrator	93.92	22.85	431.70	158.30
Finance Department	20.93	5.09	96.22	35.28
Property & Liability Insurance	1.87	0.45	8.58	3.15
Facilities & Capital Management	361.51	87.95	1,661.64	609.31
County Treasurer	24.49	5.96	112.55	41.27
Central Services-Communications	123.79	30.12	568.97	208.64
Clerk of Courts	-	-	-	-
Sheriff's Office	8.14	1.98	37.41	13.72
Total 2nd Allocation	677.59	164.85	3,114.44	1,142.04
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	677.59	164.85	3,114.44	1,142.04
Total Incoming Costs	3,318.18	807.28	15,251.51	5,592.60
Total Allocated Cost	\$ 195,107.46	\$ 51,047.99	\$ 818,011.11	\$ 54,437.24

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	Highway	Library	Lakeview Drive Campus	North Central Health Care
Expenditures:				
Salaries & Wages	\$ 46,473.65	\$ 123,497.70	\$ 251,809.40	\$ 431,593.91
Fringe Benefits	19,036.13	50,586.05	103,143.97	176,785.73
Technology Services	-	2,312.50	-	-
Architectural, Engineering & Planning Services	-	142,950.00	68,219.87	95,265.61
Contractor Services	-	-	417.50	28,353.41
Contractual Services	-	2,801.00	-	-
Pest Extermination	-	-	-	-
Other Professional Services	-	-	-	-
IT - Equipment and Hardware	-	-	-	-
Water	-	120,921.25	-	-
Electric	-	41,044.86	-	18.28
Natural/Propane Gas	-	13,338.38	-	-
Telephone, Internet and Cable	-	-	-	-
Other Utility Service	-	-	-	-
Motor Vehicles Repair Services	-	-	-	-
Other Machinery/Equip Repairs	-	-	-	-
Inspection Services	-	-	-	-
Grounds & Ground Improvement	-	-	-	-
Building Repair & Maintenance Services	-	11,199.45	-	-
Building Equipment Maintenance Services	-	-	-	-
Fire Protection	-	400.00	-	-
Refuse Collection	-	3,176.88	-	-
Sundry Contractual Services	-	47,085.85	-	-
Printing and Forms	-	-	-	-
Small Office Equipment	-	-	-	-
Office Supplies	-	-	-	-
Subscriptions	-	-	-	-
Registration Fees/Tuition	-	-	-	-
Advertising	-	-	-	69.85
Filing Fees	-	-	-	-
Personal Auto Mileage	-	-	-	-
Commercial Travel	-	-	-	-
Meals	-	-	-	-
Lodging	-	-	-	-
Meeting Expenses	-	-	-	-
Lab and Medical Supplies	-	-	-	-
Household/Janitorial Supplies	-	-	-	-

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	Highway	Library	Lakeview Drive Campus	North Central Health Care
Technology Supplies	-	90,969.95	-	-
Gasoline and Diesel Fuel	-	-	-	-
Motor Vehicle Fluids	-	-	-	-
Motor Vehicle Parts & Supplies	-	-	-	-
Tires & Tubes	-	-	-	-
Shop Equipment-Tools-Supplies	-	-	-	-
Machinery & Equipment Parts	-	-	-	-
Sign Parts/Supplies	-	-	-	-
Painting Supplies	-	-	-	-
Plumbing/Electrical Supplies	-	272.78	-	-
Other Supplies	-	23,735.79	-	-
Small Hardware/Wire/Nails	-	-	-	-
Other Chemicals	-	-	-	-
Electrical Fixtures	-	-	-	-
Other Fabricated Materials	-	-	-	-
Miscellaneous Building Materials	-	-	-	-
Insurance Equipment Premium	-	-	-	-
Insurance Auto Liability Premium	-	-	-	-
Building/Offices Rent	-	-	-	-
Fees & Permits	-	-	-	-
Furniture, Fixtures and Equipment	-	33,442.97	-	234,531.48
Other Capital Equipment	-	-	-	-
Other Capital Equipment-Rolling Stock	-	-	-	-
Land-General	-	-	-	-
General Municipal Buildings	-	-	(51,612.80)	-
NCHC Buildings	-	-	50.45	6,750,024.25
Parking Lot Improvements	-	-	-	5,029.20
Library Buildings	-	236,775.60	-	-
UWMC Buildings	-	-	-	-
Corrections Building	-	-	-	-
Other Capital Improvements	-	4,140.00	-	-
Transfer to Highway Fund	-	-	-	-
Transfer Out of Fund Balance	-	-	-	-
Total Expenditures	65,509.78	948,651.01	372,028.39	7,721,671.72

Cost Adjustments:

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	Highway	Library	Lakeview Drive Campus	North Central Health Care
Federal Grants-General Government	-	-	-	-
Federal Grants-Health	-	-	-	-
Interest Income	-	-	-	-
Sale of Recyclable Materials	-	-	-	-
Donations from Private Organizations	-	-	-	-
Other Miscellaneous Revenue	-	-	-	-
Transfer from the General Fund	-	-	-	-
Transfers from Fund Balance	-	-	-	-
Sale of General Fixed Assets	-	-	-	-
Total Cost Adjustments	-	-	-	-
General & Administrative Allocation	26,549.25	70,551.19	143,852.50	246,558.96
Disallowed / Capitalized	-	(247,214.98)	52,612.80	(6,735,943.89)
Incoming Costs				
1st Allocation				
Building Depreciation	149.36	2,162.92	848.22	17,605.36
Equipment Depreciation	101.00	1,462.64	573.60	11,905.34
Special Accounting	16.93	245.13	96.13	1,995.24
Information Technology	86.44	1,251.80	490.91	10,189.17
Human Resources	43.33	627.41	246.05	5,106.92
Corporation Counsel	-	-	-	-
County Administrator	447.87	6,485.62	2,543.44	52,790.58
Finance Department	109.02	1,578.69	619.11	12,849.98
Property & Liability Insurance	136.18	1,972.08	773.38	16,052.00
Total 1st Allocation	1,090.13	15,786.29	6,190.84	128,494.58
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	93,149.16	787,773.51	574,684.54	1,360,781.37
2nd Allocation				

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	Highway	Library	Lakeview Drive Campus	North Central Health Care
Building Depreciation	0.05	0.73	0.29	5.92
Equipment Depreciation	0.00	0.07	0.03	0.56
Special Accounting	0.76	11.04	4.33	89.86
Information Technology	8.56	123.96	48.61	1,008.98
Human Resources	8.35	120.92	47.42	984.22
Corporation Counsel	-	-	-	-
County Administrator	38.77	561.50	220.20	4,570.42
Finance Department	8.64	125.15	49.08	1,018.65
Property & Liability Insurance	0.77	11.17	4.38	90.89
Facilities & Capital Management	149.25	2,161.24	847.56	17,591.70
County Treasurer	10.11	146.39	57.41	1,191.53
Central Services-Communications	51.10	740.04	290.22	6,023.68
Clerk of Courts	-	-	-	-
Sheriff's Office	3.36	48.66	19.08	396.07
Total 2nd Allocation	279.73	4,050.85	1,588.61	32,972.47
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	279.73	4,050.85	1,588.61	32,972.47
Total Incoming Costs	1,369.87	19,837.14	7,779.45	161,467.05
Total Allocated Cost	\$ 93,428.89	\$ 791,824.36	\$ 576,273.14	\$ 1,393,753.84

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	NCHC/Lakeview Campus Properties	Miscellaneous Properties	Excluded / Unallowable Items
Expenditures:			
Salaries & Wages	\$ -	\$ 62,767.20	\$ -
Fringe Benefits	-	25,710.15	-
Technology Services	-	-	3,500.00
Architectural, Engineering & Planning Services	-	92,008.44	444,767.68
Contractor Services	-	-	39,690.78
Contractual Services	-	-	-
Pest Extermination	-	-	-
Other Professional Services	-	-	241.50
IT - Equipment and Hardware	19,214.50	-	8,865.20
Water	161,762.02	762.94	-
Electric	405,509.75	7,729.89	-
Natural/Propane Gas	283,431.71	5,784.22	4,813.99
Telephone, Internet and Cable	-	-	-
Other Utility Service	-	-	-
Motor Vehicles Repair Services	-	-	-
Other Machinery/Equip Repairs	-	-	-
Inspection Services	-	-	2,246.00
Grounds & Ground Improvement	14,188.64	-	-
Building Repair & Maintenance Services	9,756.44	594.83	-
Building Equipment Maintenance Services	40,252.66	789.15	-
Fire Protection	-	-	-
Refuse Collection	3,843.96	1,465.32	-
Sundry Contractual Services	65,949.81	462.38	-
Printing and Forms	-	-	-
Small Office Equipment	-	-	-
Office Supplies	-	-	-
Subscriptions	-	-	-
Registration Fees/Tuition	-	-	-
Advertising	-	-	448.00
Filing Fees	-	-	30.00
Personal Auto Mileage	-	-	-
Commercial Travel	-	-	-
Meals	-	-	-
Lodging	-	-	-
Meeting Expenses	-	-	-
Lab and Medical Supplies	-	-	-
Household/Janitorial Supplies	-	-	-

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	NCHC/Lakeview Campus Properties	Miscellaneous Properties	Excluded / Unallowable Items
Technology Supplies	-	-	-
Gasoline and Diesel Fuel	-	-	-
Motor Vehicle Fluids	-	-	-
Motor Vehicle Parts & Supplies	-	-	-
Tires & Tubes	-	-	-
Shop Equipment-Tools-Supplies	-	-	-
Machinery & Equipment Parts	-	-	-
Sign Parts/Supplies	-	-	102.40
Painting Supplies	-	-	159.64
Plumbing/Electrical Supplies	8,583.44	-	-
Other Supplies	-	-	-
Small Hardware/Wire/Nails	-	-	-
Other Chemicals	-	-	-
Electrical Fixtures	-	-	-
Other Fabricated Materials	-	-	-
Miscellaneous Building Materials	-	-	17,097.73
Insurance Equipment Premium	-	-	-
Insurance Auto Liability Premium	-	-	-
Building/Offices Rent	-	-	10,724.25
Fees & Permits	-	-	33.75
Furniture, Fixtures and Equipment	-	11,439.00	364,964.46
Other Capital Equipment	-	-	-
Other Capital Equipment-Rolling Stock	-	-	230,802.12
Land-General	-	-	400,000.00
General Municipal Buildings	-	4,225,416.99	2,682,630.18
NCHC Buildings	-	-	3,797,664.24
Parking Lot Improvements	-	1,520.00	-
Library Buildings	-	-	2,137,867.12
UWMC Buildings	-	-	-
Corrections Building	-	-	416,811.17
Other Capital Improvements	186,894.76	-	-
Transfer to Highway Fund	-	-	1,544,210.00
Transfer Out of Fund Balance	-	-	369,249.97
Total Expenditures	1,199,387.69	4,436,450.51	12,476,920.18

Cost Adjustments:

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	NCHC/Lakeview Campus Properties	Miscellaneous Properties	Excluded / Unallowable Items
Federal Grants-General Government	-	-	(13,599,708.41)
Federal Grants-Health	-	-	(160,000.00)
Interest Income	-	-	(415,763.08)
Sale of Recyclable Materials	-	-	-
Donations from Private Organizations	-	-	(334,000.00)
Other Miscellaneous Revenue	-	-	-
Transfer from the General Fund	-	-	(2,611,437.00)
Transfers from Fund Balance	-	-	(369,249.97)
Sale of General Fixed Assets	-	-	-
Total Cost Adjustments	-	-	(17,490,158.46)
General & Administrative Allocation	-	35,857.35	-
Disallowed / Capitalized	(91,258.28)	(4,230,155.04)	5,013,238.28
Incoming Costs			
1st Allocation			
Building Depreciation	2,734.60	10,115.08	28,447.30
Equipment Depreciation	1,849.23	6,840.16	19,237.02
Special Accounting	309.91	1,146.35	3,223.96
Information Technology	1,582.66	5,854.14	16,463.98
Human Resources	793.25	2,934.16	8,251.93
Corporation Counsel	-	-	-
County Administrator	8,199.83	30,330.58	85,300.68
Finance Department	1,995.95	7,382.89	20,763.40
Property & Liability Insurance	2,493.32	9,222.60	25,937.32
Total 1st Allocation	19,958.74	73,825.96	207,625.59
General & Administrative Allocation	-	-	-
Unallocated	-	-	(207,625.59)
Total 1st Tier Allocation	1,128,088.15	315,978.78	0.00
2nd Allocation			

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Functions:	NCHC/Lakeview Campus Properties	Miscellaneous Properties	Excluded / Unallowable Items
Building Depreciation	0.92	3.40	9.57
Equipment Depreciation	0.09	0.32	0.91
Special Accounting	13.96	51.63	145.19
Information Technology	156.72	579.70	1,630.34
Human Resources	152.88	565.48	1,590.33
Corporation Counsel	-	-	-
County Administrator	709.91	2,625.91	7,385.03
Finance Department	158.22	585.26	1,645.97
Property & Liability Insurance	14.12	52.22	146.86
Facilities & Capital Management	2,732.47	10,107.23	28,425.22
County Treasurer	185.08	684.59	1,925.30
Central Services-Communications	935.64	3,460.88	9,733.25
Clerk of Courts	-	-	-
Sheriff's Office	61.52	227.56	639.98
Total 2nd Allocation	5,121.53	18,944.18	53,277.96
General & Administrative Allocation	-	-	-
Unallocated	-	-	(53,277.96)
Total 2nd Tier Allocation	5,121.53	18,944.18	-
Total Incoming Costs	25,080.27	92,770.14	-
Total Allocated Cost	\$ 1,133,209.68	\$ 334,922.96	\$ 0.00

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management
Function: Courthouse / Annex

Total 1st Tier Allocation \$ 569,090.64
Total 2nd Tier Allocation 2,697.85

Total Allocated Cost \$ 571,788.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	3,269	4.71%	26,793.95	-	26,793.95	-	26,793.95
County Administrator	1,176	1.69%	9,638.94	-	9,638.94	-	9,638.94
Finance Department	1,728	2.49%	14,163.33	-	14,163.33	-	14,163.33
Property & Liability Insurance	378	0.54%	3,098.23	-	3,098.23	-	3,098.23
Facilities & Capital Management	2,077	2.99%	17,023.87	-	17,023.87	-	17,023.87
County Treasurer	1,014	1.46%	8,311.12	-	8,311.12	44.99	8,356.11
Central Services-Communications	2,045	2.95%	16,761.58	-	16,761.58	90.74	16,852.32
Clerk of Courts	9,529	13.72%	78,103.25	-	78,103.25	422.80	78,526.05
County Clerk	2,400	3.46%	19,671.30	-	19,671.30	106.49	19,777.78
Judicial	18,230	26.26%	149,419.90	-	149,419.90	808.86	150,228.76
District Attorney	6,533	9.41%	53,546.91	-	53,546.91	289.87	53,836.78
Emergency Management	469	0.68%	3,844.10	-	3,844.10	20.81	3,864.91
Justice Alternatives Programs	425	0.61%	3,483.46	-	3,483.46	18.86	3,502.32
Register of Deeds	4,376	6.30%	35,867.33	-	35,867.33	194.16	36,061.49
Other Departments / Programs	15,783	22.73%	129,363.37	(188,732.14)	(59,368.77)	700.29	(58,668.48)
Total	69,432	100.00%	\$ 569,090.64	\$ (188,732.14)	\$ 380,358.50	\$ 2,697.85	\$ 383,056.35

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management
Function: 400 East Thomas Bldg.

Total 1st Tier Allocation \$ 84,839.02
Total 2nd Tier Allocation 296.81

Total Allocated Cost \$ 85,135.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	27,247	100.00%	84,839.02	(69,184.08)	15,654.94	296.81	15,951.75
Total	27,247	100.00%	\$ 84,839.02	\$ (69,184.08)	\$ 15,654.94	\$ 296.81	\$ 15,951.75

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 2024**

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

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

Total 1st Tier Allocation \$ 106,906.94
Total 2nd Tier Allocation 352.63
Total Allocated Cost \$ 107,259.57

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Parks, Recreation & Forestry	3,597	30.74%	32,861.41	-	32,861.41	108.39	32,969.81
UW Extension	2,981	25.47%	27,233.77	-	27,233.77	89.83	27,323.60
Veterans	810	6.92%	7,399.98	-	7,399.98	24.41	7,424.39
Other Departments / Programs	4,314	36.87%	39,411.77	(900.00)	38,511.77	130.00	38,641.77
Total	11,702	100.00%	\$ 106,906.94	\$ (900.00)	\$ 106,006.94	\$ 352.63	\$ 106,359.57

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 10
FISCAL 2024**

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

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

Total 1st Tier Allocation \$ 96,327.43
Total 2nd Tier Allocation 308.19

Total Allocated Cost \$ 96,635.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Conservation, Planning & Zoning	10,620	100.00%	96,327.43	-	96,327.43	308.19	96,635.62
Total	10,620	100.00%	\$ 96,327.43	\$ -	\$ 96,327.43	\$ 308.19	\$ 96,635.62

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 10
FISCAL 2024**

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

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

Total 1st Tier Allocation \$ 45,073.23
Total 2nd Tier Allocation 140.45
Total Allocated Cost \$ 45,213.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	5,740	100.00%	45,073.23	-	45,073.23	140.45	45,213.68
Total	5,740	100.00%	\$ 45,073.23	\$ -	\$ 45,073.23	\$ 140.45	\$ 45,213.68

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 10
FISCAL 2024**

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

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

Total 1st Tier Allocation \$ 194,429.87
Total 2nd Tier Allocation 677.59
Total Allocated Cost \$ 195,107.46

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Juvenile Detention/Shelter Home	24,400.00	100.00%	194,429.87	-	194,429.87	677.59	195,107.46
Total	24,400.00	100.00%	\$ 194,429.87	\$ -	\$ 194,429.87	\$ 677.59	\$ 195,107.46

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management
Function: West Street Property

Total 1st Tier Allocation \$ 50,883.14
Total 2nd Tier Allocation 164.85

Total Allocated Cost \$ 51,047.99

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Other Departments / Programs	1,804	100.00%	50,883.14	-	50,883.14	164.85	51,047.99
Total	1,804	100.00%	\$ 50,883.14	\$ -	\$ 50,883.14	\$ 164.85	\$ 51,047.99

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 10
FISCAL 2024**

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

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

Total 1st Tier Allocation \$ 814,896.66
Total 2nd Tier Allocation 3,114.44
Total Allocated Cost \$ 818,011.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Corporation Counsel	3,016	2.31%	18,857.73	-	18,857.73	-	18,857.73
Sheriff's Office	14,284	10.96%	89,311.62	-	89,311.62	349.43	89,661.05
Sheriff-Corrections	109,320	83.88%	683,530.29	-	683,530.29	2,674.26	686,204.56
Other Departments / Programs	3,710	2.85%	23,197.01	-	23,197.01	90.76	23,287.77
Total	130,330	100.00%	\$ 814,896.66	\$ -	\$ 814,896.66	\$ 3,114.44	\$ 818,011.11

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management
Function: University Center

Total 1st Tier Allocation \$ 53,295.20
Total 2nd Tier Allocation 1,142.04
Total Allocated Cost \$ 54,437.24

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	100.00	100.00%	53,295.20	-	53,295.20	1,142.04	54,437.24
Total	100.00	100.00%	\$ 53,295.20	\$ -	\$ 53,295.20	\$ 1,142.04	\$ 54,437.24

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management
Function: Highway

Total 1st Tier Allocation \$ 93,149.16
Total 2nd Tier Allocation 279.73

Total Allocated Cost \$ 93,428.89

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Highway	100.00	100.00%	93,149.16	(25,000.00)	68,149.16	279.73	68,428.89
Total	100.00	100.00%	\$ 93,149.16	\$ (25,000.00)	\$ 68,149.16	\$ 279.73	\$ 68,428.89

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management
Function: Library

Total 1st Tier Allocation \$ 787,773.51
Total 2nd Tier Allocation 4,050.85
Total Allocated Cost \$ 791,824.36

<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>
Library	100.00	100.00%	787,773.51	-	787,773.51	4,050.85	791,824.36
Total	100.00	100.00%	\$ 787,773.51	\$ -	\$ 787,773.51	\$ 4,050.85	\$ 791,824.36

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department Records

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management
Function: Lakeview Drive Campus

Total 1st Tier Allocation \$ 574,684.54
Total 2nd Tier Allocation 1,588.61

Total Allocated Cost \$ 576,273.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities & Capital Management	7,500.00	5.45%	31,344.15	-	31,344.15	-	31,344.15
Child Support	2,478.00	1.80%	10,356.11	-	10,356.11	30.28	10,386.39
Soc Svcs- Administration	14,492.00	10.54%	60,565.26	(297,430.93)	(236,865.67)	177.08	(236,688.60)
Special Education	7,986.00	5.81%	33,375.25	(97,028.04)	(63,652.79)	97.58	(63,555.21)
Health Department	16,200.00	11.78%	67,703.36	-	67,703.36	197.95	67,901.31
NCHCC	10,959.00	7.97%	45,800.07	-	45,800.07	133.91	45,933.98
Emergency Management	300.00	0.22%	1,253.77	-	1,253.77	3.67	1,257.43
Other Departments / Programs	77,595.00	56.43%	324,286.57	-	324,286.57	948.14	325,234.71
Total	137,510.00	100.00%	\$ 574,684.54	\$ (394,458.97)	\$ 180,225.57	\$ 1,588.61	\$ 181,814.17

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 10
FISCAL 2024**

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

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

Total 1st Tier Allocation \$ 1,360,781.37
Total 2nd Tier Allocation 32,972.47

Total Allocated Cost \$ 1,393,753.84

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
NCHCC	100	100.00%	1,360,781.37	-	1,360,781.37	32,972.47	1,393,753.84
Total	100	100.00%	\$ 1,360,781.37	\$ -	\$ 1,360,781.37	\$ 32,972.47	\$ 1,393,753.84

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department & County Financial Records and Reports

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management
Function: NCHC/Lakeview Campus Properties

Total 1st Tier Allocation \$ 1,128,088.15
Total 2nd Tier Allocation 5,121.53

Total Allocated Cost \$ 1,133,209.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Facilities & Capital Management	7,500	1.63%	18,392.30	-	18,392.30	-	18,392.30
Child Support	2,478	0.54%	6,076.82	-	6,076.82	28.05	6,104.86
Soc Svcs- Administration	14,492	3.15%	35,538.83	-	35,538.83	164.02	35,702.85
Special Education	7,986	1.74%	19,584.12	-	19,584.12	90.39	19,674.51
Health Department	16,200	3.52%	39,727.37	-	39,727.37	183.35	39,910.72
NCHCC	333,460	72.49%	817,746.26	-	817,746.26	3,774.11	821,520.37
Emergency Management	300	0.07%	735.69	-	735.69	3.40	739.09
Other Departments / Programs	77,595	16.87%	190,286.75	-	190,286.75	878.22	191,164.98
Total	460,011	100.00%	\$ 1,128,088.15	\$ -	\$ 1,128,088.15	\$ 5,121.53	\$ 1,133,209.68

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Maintenance Department & County Financial Records and Reports

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management
Function: Miscellaneous Properties

Total 1st Tier Allocation \$ 315,978.78
Total 2nd Tier Allocation 18,944.18

Total Allocated Cost \$ 334,922.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	19,108.73	16.72%	52,831.48	-	52,831.48	3,167.46	55,998.94
Other Departments / Programs	95,178.30	83.28%	263,147.30	(962.12)	262,185.18	15,776.72	277,961.90
Total	114,287.03	100.00%	\$ 315,978.78	\$ (962.12)	\$ 315,016.66	\$ 18,944.18	\$ 333,960.84

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 2024**

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

Department: Facilities & Capital Management

Grantee Department	Total	Courthouse / Annex	400 East Thomas Bldg.
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Human Resources	26,793.95	26,793.95	-
Corporation Counsel	18,857.73	-	-
County Administrator	9,638.94	9,638.94	-
Finance Department	14,163.33	14,163.33	-
Property & Liability Insurance	3,098.23	3,098.23	-
Facilities & Capital Management	66,760.32	17,023.87	-
County Treasurer	8,356.11	8,356.11	-
Central Services-Communications	16,852.32	16,852.32	-
Clerk of Courts	78,526.05	78,526.05	-
Sheriff's Office	145,659.99	-	-
Child Support	16,491.25	-	-
Soc Svcs- Administration	(200,985.74)	-	-
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	(125,542.82)	-	-
Health Department	107,812.04	-	-
NCHCC	2,261,208.19	-	-
ADRC	-	-	-
Juvenile Detention/Shelter Home	195,107.46	-	-
County Clerk	19,777.78	19,777.78	-
Judicial	150,228.76	150,228.76	-
District Attorney	53,836.78	53,836.78	-
Sheriff-Patrol	-	-	-
Sheriff-Investigations	-	-	-
Sheriff-Communications	-	-	-
Sheriff-Corrections	686,204.56	-	-
Emergency Management	5,861.43	3,864.91	-
Justice Alternatives Programs	3,502.32	3,502.32	-
Conservation, Planning & Zoning	96,635.62	-	-

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Grantee Department	Total	Courthouse / Annex	400 East Thomas Bldg.
Parks, Recreation & Forestry	32,969.81	-	-
Solid Waste	-	-	-
Highway	68,428.89	-	-
Central Wisconsin Airport	-	-	-
UW Extension	27,323.60	-	-
UW Dormitory	-	-	-
Library	791,824.36	-	-
Veterans	7,424.39	-	-
Register of Deeds	36,061.49	36,061.49	-
Other Departments / Programs	964,273.30	(58,668.48)	15,951.75
Total	\$ 5,587,150.43	\$ 383,056.35	\$ 15,951.75

**DEPARTMENT 10
FISCAL 2024**

**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
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Human Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Child Support	-	-	-	-
Soc Svcs- Administration	-	-	-	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	195,107.46
County Clerk	-	-	-	-
Judicial	-	-	-	-
District Attorney	-	-	-	-
Sheriff-Patrol	-	-	-	-
Sheriff-Investigations	-	-	-	-
Sheriff-Communications	-	-	-	-
Sheriff-Corrections	-	-	-	-
Emergency Management	-	-	-	-
Justice Alternatives Programs	-	-	-	-
Conservation, Planning & Zoning	-	96,635.62	-	-

**DEPARTMENT 10
FISCAL 2024**

**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
Parks, Recreation & Forestry	32,969.81	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-
UW Extension	27,323.60	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	7,424.39	-	-	-
Register of Deeds	-	-	-	-
Other Departments / Programs	38,641.77	-	45,213.68	-
Total	\$ 106,359.57	\$ 96,635.62	\$ 45,213.68	\$ 195,107.46

**DEPARTMENT 10
FISCAL 2024**

**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
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Human Resources	-	-	-	-
Corporation Counsel	-	18,857.73	-	-
County Administrator	-	-	-	-
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	-	-	-
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Sheriff's Office	-	89,661.05	-	-
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-Patrol	-	-	-	-
Sheriff-Investigations	-	-	-	-
Sheriff-Communications	-	-	-	-
Sheriff-Corrections	-	686,204.56	-	-
Emergency Management	-	-	-	-
Justice Alternatives Programs	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-

**DEPARTMENT 10
FISCAL 2024**

**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
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	68,428.89
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	-	-	-	-
Other Departments / Programs	51,047.99	23,287.77	54,437.24	-
Total	\$ 51,047.99	\$ 818,011.11	\$ 54,437.24	\$ 68,428.89

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Grantee Department	Library	Lakeview Drive Campus	North Central Health Care	NCHC/Lakeview Campus Properties
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Human Resources	-	-	-	-
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	-	-	-	-
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	-	31,344.15	-	18,392.30
County Treasurer	-	-	-	-
Central Services-Communications	-	-	-	-
Clerk of Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Child Support	-	10,386.39	-	6,104.86
Soc Svcs- Administration	-	(236,688.60)	-	35,702.85
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	(63,555.21)	-	19,674.51
Health Department	-	67,901.31	-	39,910.72
NCHCC	-	45,933.98	1,393,753.84	821,520.37
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	-	-
County Clerk	-	-	-	-
Judicial	-	-	-	-
District Attorney	-	-	-	-
Sheriff-Patrol	-	-	-	-
Sheriff-Investigations	-	-	-	-
Sheriff-Communications	-	-	-	-
Sheriff-Corrections	-	-	-	-
Emergency Management	-	1,257.43	-	739.09
Justice Alternatives Programs	-	-	-	-
Conservation, Planning & Zoning	-	-	-	-

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Grantee Department	Library	Lakeview Drive Campus	North Central Health Care	NCHC/Lakeview Campus Properties
Parks, Recreation & Forestry	-	-	-	-
Solid Waste	-	-	-	-
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	791,824.36	-	-	-
Veterans	-	-	-	-
Register of Deeds	-	-	-	-
Other Departments / Programs	-	325,234.71	-	191,164.98
Total	\$ 791,824.36	\$ 181,814.17	\$ 1,393,753.84	\$ 1,133,209.68

**DEPARTMENT 10
FISCAL 2024**

**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	-
Human Resources	-
Corporation Counsel	-
County Administrator	-
Finance Department	-
Property & Liability Insurance	-
Facilities & Capital Management	-
County Treasurer	-
Central Services-Communications	-
Clerk of Courts	-
Sheriff's Office	55,998.94
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-Patrol	-
Sheriff-Investigations	-
Sheriff-Communications	-
Sheriff-Corrections	-
Emergency Management	-
Justice Alternatives Programs	-
Conservation, Planning & Zoning	-

**DEPARTMENT 10
FISCAL 2024**

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

Department: Facilities & Capital Management

Grantee Department	<u>Miscellaneous Properties</u>
Parks, Recreation & Forestry	-
Solid Waste	-
Highway	-
Central Wisconsin Airport	-
UW Extension	-
UW Dormitory	-
Library	-
Veterans	-
Register of Deeds	-
Other Departments / Programs	277,961.90
	<hr/>
Total	\$ 333,960.84
	<hr/> <hr/>

**DEPARTMENT 11
FISCAL 2024**

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 the processing of general cash receipts are allocated based on the number of general receipts processed during 2024.
- **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 2024.
- **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 2024**

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

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Banking & Disbursements
Expenditures:				
Salaries & Wages	\$ 183,275.09	\$ 19,482.14	\$ 41,383.52	\$ 48,054.73
Fringe Benefits	97,096.34	10,321.34	21,924.35	25,458.66
Financial, Banking & Investment Svcs.	226,870.93	6,234.40	-	-
Technology Services	5,360.00	5,360.00	-	-
Other Professional Services	7,855.00	-	-	-
Telephone, Internet and Cable	115.46	115.46	-	-
Copier Charges	2,273.37	2,273.37	-	-
Printing and Forms	11,609.46	11,609.46	-	-
Small Office Equipment	635.49	635.49	-	-
Software - IT	138.34	138.34	-	-
Office Supplies	4,147.40	4,147.40	-	-
Registration Fees /Tuition	3,699.68	3,699.68	-	-
Filing Fees	169.02	-	-	-
Personal Auto Mileage	978.47	978.47	-	-
Meals	175.00	175.00	-	-
Lodging	321.00	321.00	-	-
Mobile Subscriptions & Equipment	85.04	85.04	-	-
Miscellaneous Expense & Prior Year Exp	5,005.30	-	-	-
Taxes and Payments in Lieu of Taxes	652.50	-	-	-
Other Losses	272,164.52	-	-	-
Tax Deed Losses	7,997.16	-	-	-
Transfer to Employee Benefits Ins. Fund	877,125.00	-	-	-
Total Expenditures	\$ 1,707,749.57	\$ 65,576.59	\$ 63,307.87	\$ 73,513.39
Cost Adjustments:				
Taxes	(35,603,747.01)	-	-	-
Private Forest Crop/Managed Forest	(145,280.25)	-	-	-
County Sales Tax	(14,156,319.68)	-	-	-
Interest on Taxes	(763,314.82)	-	-	-
Penalties on Taxes	(449,819.40)	-	-	-
Other Taxes	(62,318.62)	-	-	-
State - Shared Revenue	(7,402,683.91)	-	-	-
State - Shared Revenue Computer Aid	(345,282.28)	-	-	-
State - Shared Revenue Personal Prop Tax	(281,761.97)	-	-	-
Severance/Yield/Withdrawal Taxes	(15,870.59)	-	-	-
Other General Government Fees	(9,359.47)	-	-	-

**DEPARTMENT 11
FISCAL 2024**

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

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Banking & Disbursements
Forest Fees	(31,119.74)	-	-	-
General Government Services-Other Local	(4,068.21)	-	-	-
Interest Income	(3,282,465.71)	-	-	-
Pooled Interest Income	(6,601.91)	-	-	-
Rental of Buildings and Property	(11,700.00)	-	-	-
Property Sales	(1,350.00)	-	-	-
Donations from Private Organizations	215.32	-	-	-
Other Miscellaneous Revenues	(46,992.41)	-	-	-
Transfer from Enterprise Fund	(200,000.00)	-	-	-
Total Cost Adjustments	\$ (62,819,840.66)	\$ -	\$ -	\$ -
General & Administrative Allocation	-	(65,576.59)	16,568.42	19,239.32
Disallowed / Capitalized	61,284,720.09	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	7,965.24	-	307.07	356.57
Equipment Depreciation	-	-	-	-
Special Accounting	4,887.19	-	188.41	218.78
Information Technology	13,424.53	-	517.53	600.96
Human Resources	1,757.46	-	67.75	78.67
Corporation Counsel	8,841.53	-	340.85	395.80
County Administrator	22,832.95	-	880.24	1,022.14
Finance Department	62,200.15	-	2,397.90	2,784.45
Property & Liability Insurance	7,810.24	-	301.09	349.63
Facilities & Capital Management	8,311.12	-	320.40	372.06
Total 1st Allocation	138,030.39	-	5,321.25	6,179.06
General & Administrative Allocation	-	-	-	-
Unallocated	(126,530.09)	-	-	-
Total 1st Tier Allocation	\$ 184,129.30	\$ -	\$ 85,197.53	\$ 98,931.77
2nd Allocation				

**DEPARTMENT 11
FISCAL 2024**

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

Department: County Treasurer

Functions:	Total	General & Administrative	General Receipts	Banking & Disbursements
Building Depreciation	2.68	-	0.10	0.12
Equipment Depreciation	-	-	-	-
Special Accounting	202.17	-	7.79	9.05
Information Technology	1,329.36	-	51.25	59.51
Human Resources	335.41	-	12.93	15.01
Corporation Counsel	729.02	-	28.10	32.64
County Administrator	1,976.79	-	76.21	88.49
Finance Department	4,835.74	-	186.42	216.48
Property & Liability Insurance	39.84	-	1.54	1.78
Facilities & Capital Management	44.99	-	1.73	2.01
County Treasurer	31,632.33	-	1,219.47	1,416.05
Central Services-Communications	2,728.44	-	105.18	122.14
Clerk of Courts	-	-	-	-
Sheriff's Office	733.81	-	28.29	32.85
Total 2nd Allocation	44,590.58	-	1,719.02	1,996.14
General & Administrative Allocation	-	-	-	-
Unallocated	(40,875.42)	-	-	-
Total 2nd Tier Allocation	\$ 3,715.16	\$ -	\$ 1,719.02	\$ 1,996.14
Total Incoming Costs	15,215.47	-	7,040.27	8,175.20
Total Allocated Cost	\$ 187,844.47	\$ -	\$ 86,916.56	\$ 100,927.91

**DEPARTMENT 11
FISCAL 2024**

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

Department: County Treasurer

Functions:	<u>General Government</u>
Expenditures:	
Salaries & Wages	\$ 74,354.70
Fringe Benefits	39,391.99
Financial, Banking & Investment Svcs.	220,636.53
Technology Services	-
Other Professional Services	7,855.00
Telephone, Internet and Cable	-
Copier Charges	-
Printing and Forms	-
Small Office Equipment	-
Software - IT	-
Office Supplies	-
Registration Fees /Tuition	-
Filing Fees	169.02
Personal Auto Mileage	-
Meals	-
Lodging	-
Mobile Subscriptions & Equipment	-
Miscellaneous Expense & Prior Year Exp	5,005.30
Taxes and Payments in Lieu of Taxes	652.50
Other Losses	272,164.52
Tax Deed Losses	7,997.16
Transfer to Employee Benefits Ins. Fund	877,125.00
Total Expenditures	\$ 1,505,351.72
Cost Adjustments:	
Taxes	(35,603,747.01)
Private Forest Crop/Managed Forest	(145,280.25)
County Sales Tax	(14,156,319.68)
Interest on Taxes	(763,314.82)
Penalties on Taxes	(449,819.40)
Other Taxes	(62,318.62)
State - Shared Revenue	(7,402,683.91)
State - Shared Revenue Computer Aid	(345,282.28)
State - Shared Revenue Personal Prop Tax	(281,761.97)
Severance/Yield/Withdrawal Taxes	(15,870.59)
Other General Government Fees	(9,359.47)

**DEPARTMENT 11
FISCAL 2024**

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

Department: County Treasurer

Functions:	<u>General Government</u>
Forest Fees	(31,119.74)
General Government Services-Other Local	(4,068.21)
Interest Income	(3,282,465.71)
Pooled Interest Income	(6,601.91)
Rental of Buildings and Property	(11,700.00)
Property Sales	(1,350.00)
Donations from Private Organizations	215.32
Other Miscellaneous Revenues	(46,992.41)
Transfer from Enterprise Fund	(200,000.00)
	<hr/>
Total Cost Adjustments	\$ (62,819,840.66)
General & Administrative Allocation	29,768.85
Disallowed / Capitalized	61,284,720.09
Incoming Costs	
1st Allocation	
Building Depreciation	7,301.60
Equipment Depreciation	-
Special Accounting	4,480.00
Information Technology	12,306.04
Human Resources	1,611.03
Corporation Counsel	8,104.88
County Administrator	20,930.57
Finance Department	57,017.80
Property & Liability Insurance	7,159.51
Facilities & Capital Management	7,618.66
	<hr/>
Total 1st Allocation	126,530.09
General & Administrative Allocation	-
Unallocated	(126,530.09)
Total 1st Tier Allocation	\$ 0.00
2nd Allocation	

**DEPARTMENT 11
FISCAL 2024**

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

Department: County Treasurer

Functions:	<u>General Government</u>
Building Depreciation	2.46
Equipment Depreciation	-
Special Accounting	185.33
Information Technology	1,218.60
Human Resources	307.46
Corporation Counsel	668.28
County Administrator	1,812.09
Finance Department	4,432.84
Property & Liability Insurance	36.52
Facilities & Capital Management	41.24
County Treasurer	28,996.81
Central Services-Communications	2,501.12
Clerk of Courts	-
Sheriff's Office	<u>672.67</u>
 Total 2nd Allocation	 40,875.42
 General & Administrative Allocation	 -
 Unallocated	 (40,875.42)
 Total 2nd Tier Allocation	 \$ -
 Total Incoming Costs	 -
 Total Allocated Cost	 <u><u>\$ 0.00</u></u>

**DEPARTMENT 11
FISCAL 2024**

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

Department: County Treasurer
Function: General Receipts

Total 1st Tier Allocation	\$ 85,197.53
Total 2nd Tier Allocation	<u>1,719.02</u>
Total Allocated Cost	\$ 86,916.56

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Human Resources	101	0.70%	592.34	-	592.34	-	592.34
Corporation Counsel	2	0.01%	11.73	-	11.73	-	11.73
County Administrator	18	0.12%	105.57	-	105.57	-	105.57
Finance Department	4	0.03%	23.46	-	23.46	-	23.46
Facilities & Capital Management	18	0.12%	105.57	-	105.57	-	105.57
County Treasurer	5,323	36.64%	31,218.18	-	31,218.18	-	31,218.18
Clerk of Courts	145	1.00%	850.39	-	850.39	27.51	877.90
Sheriff's Office	481	3.31%	2,820.96	-	2,820.96	91.25	2,912.21
Soc Svcs- Administration	148	1.02%	867.99	-	867.99	28.08	896.06
Health Department	827	5.69%	4,850.17	-	4,850.17	156.90	5,007.06
ADRC	1,842	12.68%	10,802.91	-	10,802.91	349.46	11,152.37
County Clerk	567	3.90%	3,325.33	-	3,325.33	107.57	3,432.89
District Attorney	560	3.85%	3,284.27	-	3,284.27	106.24	3,390.51
Conservation, Planning & Zoning	465	3.20%	2,727.12	-	2,727.12	88.22	2,815.34
Parks, Recreation & Forestry	309	2.13%	1,812.21	-	1,812.21	58.62	1,870.84
Solid Waste	234	1.61%	1,372.36	-	1,372.36	44.39	1,416.75
Highway	1	0.01%	5.86	-	5.86	0.19	6.05
Central Wisconsin Airport	489	3.37%	2,867.87	-	2,867.87	92.77	2,960.64
UW Extension	22	0.15%	129.02	-	129.02	4.17	133.20
Library	2,867	19.74%	16,814.30	-	16,814.30	543.92	17,358.22
Veterans	1	0.01%	5.86	-	5.86	0.19	6.05
Register of Deeds	101	0.70%	592.34	-	592.34	19.16	611.50
Other Departments / Programs	2	0.01%	11.73	-	11.73	0.38	12.11
Total	14,527	100.00%	\$ 85,197.53	\$ -	\$ 85,197.53	\$ 1,719.02	\$ 86,916.56

Allocation Basis: General Receipts Processed by Treasurer's Office During 2024, with Department Entered Weighted 70% Less

Allocation Source: County Financial Records and Reports

**DEPARTMENT 11
FISCAL 2024**

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

Department: County Treasurer
Function: Banking & Disbursements

Total 1st Tier Allocation	\$ 98,931.77
Total 2nd Tier Allocation	<u>1,996.14</u>
Total Allocated Cost	\$ 100,927.91

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Information Technology	26	0.05%	51.77	-	51.77	-	51.77
Human Resources	450	0.91%	895.99	-	895.99	-	895.99
Corporation Counsel	246	0.50%	489.81	-	489.81	-	489.81
County Administrator	201	0.40%	400.21	-	400.21	-	400.21
Finance Department	639	1.29%	1,272.31	-	1,272.31	-	1,272.31
Property & Liability Insurance	200	0.40%	398.22	-	398.22	-	398.22
Facilities & Capital Management	2,218	4.46%	4,416.26	-	4,416.26	-	4,416.26
County Treasurer	208	0.42%	414.15	-	414.15	-	414.15
Central Services-Communications	48	0.10%	95.57	-	95.57	2.11	97.68
Clerk of Courts	2,772	5.58%	5,519.33	-	5,519.33	121.61	5,640.94
Sheriff's Office	1,361	2.74%	2,709.89	-	2,709.89	59.71	2,769.60
Child Support	1,020	2.05%	2,030.92	-	2,030.92	44.75	2,075.67
Soc Svcs- Administration	800	1.61%	1,592.88	-	1,592.88	35.10	1,627.98
Soc Svcs- Income Maint	1,248	2.51%	2,484.89	-	2,484.89	54.75	2,539.64
Soc Svcs- Programs	3,619	7.28%	7,205.79	-	7,205.79	158.77	7,364.56
Health Department	1,470	2.96%	2,926.92	-	2,926.92	64.49	2,991.41
ADRC	6,130	12.34%	12,205.44	-	12,205.44	268.94	12,474.38
Juvenile Detention/Shelter Home	50	0.10%	99.55	-	99.55	2.19	101.75
County Clerk	171	0.34%	340.48	-	340.48	7.50	347.98
District Attorney	781	1.57%	1,555.05	-	1,555.05	34.26	1,589.31
Sheriff-Patrol	1,611	3.24%	3,207.66	-	3,207.66	70.68	3,278.34
Sheriff-Investigations	851	1.71%	1,694.43	-	1,694.43	37.34	1,731.76
Sheriff-Communications	1,100	2.21%	2,190.21	-	2,190.21	48.26	2,238.47
Sheriff-Corrections	2,367	4.76%	4,712.93	-	4,712.93	103.85	4,816.78
Emergency Management	174	0.35%	346.45	-	346.45	7.63	354.09
Justice Alternatives Programs	188	0.38%	374.33	-	374.33	8.25	382.57
Conservation, Planning & Zoning	1,237	2.49%	2,462.99	-	2,462.99	54.27	2,517.26
Parks, Recreation & Forestry	7,292	14.68%	14,519.10	-	14,519.10	319.92	14,839.01
Solid Waste	1,035	2.08%	2,060.79	-	2,060.79	45.41	2,106.20
Highway	4,877	9.82%	9,710.59	-	9,710.59	213.96	9,924.56
Central Wisconsin Airport	1,293	2.60%	2,574.49	-	2,574.49	56.73	2,631.22
UW Extension	95	0.19%	189.15	-	189.15	4.17	193.32
Library	2,371	4.77%	4,720.90	-	4,720.90	104.02	4,824.92
Veterans	143	0.29%	284.73	-	284.73	6.27	291.00
Register of Deeds	119	0.24%	236.94	-	236.94	5.22	242.16
Other Departments / Programs	1,276	2.57%	2,540.64	-	2,540.64	55.98	2,596.62
Total	49,687	100.00%	\$ 98,931.77	\$ -	\$ 98,931.77	\$ 1,996.14	\$ 100,927.91

Allocation Basis: Total Payroll and Accounts Payable Disbursements Processed by Department During 2024

Allocation Source: County Financial Records & Reports

**DEPARTMENT 11
FISCAL 2024**

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

Department: County Treasurer

Grantee Department	Total	General Receipts	Banking & Disbursements
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	51.77	-	51.77
Human Resources	1,488.34	592.34	895.99
Corporation Counsel	501.54	11.73	489.81
County Administrator	505.78	105.57	400.21
Finance Department	1,295.77	23.46	1,272.31
Property & Liability Insurance	398.22	-	398.22
Facilities & Capital Management	4,521.82	105.57	4,416.26
County Treasurer	31,632.33	31,218.18	414.15
Central Services-Communications	97.68	-	97.68
Clerk of Courts	6,518.84	877.90	5,640.94
Sheriff's Office	5,681.81	2,912.21	2,769.60
Child Support	2,075.67	-	2,075.67
Soc Svcs- Administration	2,524.04	896.06	1,627.98
Soc Svcs- Income Maint	2,539.64	-	2,539.64
Soc Svcs- Programs	7,364.56	-	7,364.56
Special Education	-	-	-
Health Department	7,998.47	5,007.06	2,991.41
NCHCC	-	-	-
ADRC	23,626.74	11,152.37	12,474.38
Juvenile Detention/Shelter Home	101.75	-	101.75
County Clerk	3,780.88	3,432.89	347.98
Judicial	-	-	-
District Attorney	4,979.83	3,390.51	1,589.31
Sheriff-Patrol	3,278.34	-	3,278.34
Sheriff-Investigations	1,731.76	-	1,731.76
Sheriff-Communications	2,238.47	-	2,238.47
Sheriff-Corrections	4,816.78	-	4,816.78
Emergency Management	354.09	-	354.09
Justice Alternatives Programs	382.57	-	382.57
Conservation, Planning & Zoning	5,332.60	2,815.34	2,517.26
Parks, Recreation & Forestry	16,709.85	1,870.84	14,839.01

**DEPARTMENT 11
FISCAL 2024**

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

Department: County Treasurer

Grantee Department	Total	General Receipts	Banking & Disbursements
Solid Waste	3,522.95	1,416.75	2,106.20
Highway	9,930.61	6.05	9,924.56
Central Wisconsin Airport	5,591.86	2,960.64	2,631.22
UW Extension	326.52	133.20	193.32
UW Dormitory	-	-	-
Library	22,183.14	17,358.22	4,824.92
Veterans	297.06	6.05	291.00
Register of Deeds	853.66	611.50	242.16
Other Departments / Programs	2,608.73	12.11	2,596.62
Total	\$ 187,844.47	\$ 86,916.56	\$ 100,927.91

**DEPARTMENT 12
FISCAL 2024**

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 2024 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 2024 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 2024**

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

Department: Central Services-Communications

Functions:	Total	General & Administrative	Telephone Services	Mail Processing General Postage
Expenditures:				
Salaries & Wages	\$ 12,833.04	\$ -	\$ -	\$ 8,912.31
Fringe Benefits	2,046.78	-	-	1,421.45
Contractual Services	11,741.50	-	-	8,175.71
Telephone	63,604.76	-	63,604.76	-
Postage and Courier	134,998.69	-	-	94,000.79
Printing and Forms	68.00	68.00	-	-
Office Supplies	1,881.03	1,881.03	-	-
Office Machines & Equipment Leased	6,089.16	-	-	4,239.94
Total Expenditures	233,262.96	1,949.03	63,604.76	116,750.20
Cost Adjustments:				
	-	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	0.00	(1,949.03)	-	1,353.57
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	16,064.02	-	4,417.15	8,107.93
Equipment Depreciation	-	-	-	-
Special Accounting	412.60	-	113.45	208.25
Information Technology	-	-	-	-
Human Resources	439.37	-	120.81	221.76
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	1,048.17	-	288.22	529.04
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	16,761.58	-	4,608.96	8,460.01
County Treasurer	95.57	-	26.28	48.24
Total 1st Allocation	34,821.32	-	9,574.87	17,575.23

**DEPARTMENT 12
FISCAL 2024**

**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	-	-	-	-
Total 1st Tier Allocation	268,084.28	-	73,179.63	135,679.00
2nd Allocation				
Building Depreciation	5.41	-	1.49	2.73
Equipment Depreciation	-	-	-	-
Special Accounting	19.21	-	5.28	9.69
Information Technology	-	-	-	-
Human Resources	83.85	-	23.06	42.32
Corporation Counsel	-	-	-	-
County Administrator	-	-	-	-
Finance Department	83.06	-	22.84	41.92
Property & Liability Insurance	-	-	-	-
Facilities & Capital Management	90.74	-	24.95	45.80
County Treasurer	2.11	-	0.58	1.06
Central Services-Communications	817.13	-	224.69	412.43
Clerk of Courts	-	-	-	-
Sheriff's Office	1,479.91	-	406.93	746.95
Total 2nd Allocation	2,581.41	-	709.81	1,302.90
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	2,581.41	-	709.81	1,302.90
Total Incoming Costs	37,402.73	-	10,284.69	18,878.14
Total Allocated Cost	\$ 270,665.69	\$ -	\$ 73,889.45	\$ 136,981.90

**DEPARTMENT 12
FISCAL 2024**

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

Department: Central Services-Communications

Functions:	Postage - Billed	Printing
Expenditures:		
Salaries & Wages	\$ 3,887.05	\$ 33.68
Fringe Benefits	619.96	5.37
Contractual Services	3,565.79	-
Telephone	-	-
Postage and Courier	40,997.90	-
Printing and Forms	-	-
Office Supplies	-	-
Office Machines & Equipment Leased	1,849.22	-
Total Expenditures	50,919.92	39.05
Cost Adjustments:		
	-	-
Total Cost Adjustments	\$ -	\$ -
General & Administrative Allocation	590.35	5.11
Disallowed / Capitalized	-	-
Incoming Costs		
1st Allocation		
Building Depreciation	3,536.23	2.71
Equipment Depreciation	-	-
Special Accounting	90.83	0.07
Information Technology	-	-
Human Resources	96.72	0.07
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	230.74	0.18
Property & Liability Insurance	-	-
Facilities & Capital Management	3,689.78	2.83
County Treasurer	21.04	0.02
Total 1st Allocation	7,665.34	5.88

**DEPARTMENT 12
FISCAL 2024**

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

Department: Central Services-Communications

Functions:	Postage - Billed	Printing
General & Administrative Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	59,175.61	50.04
2nd Allocation		
Building Depreciation	1.19	0.00
Equipment Depreciation	-	-
Special Accounting	4.23	0.00
Information Technology	-	-
Human Resources	18.46	0.01
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	18.28	0.01
Property & Liability Insurance	-	-
Facilities & Capital Management	19.97	0.02
County Treasurer	0.46	0.00
Central Services-Communications	179.88	0.14
Clerk of Courts	-	-
Sheriff's Office	325.78	0.25
Total 2nd Allocation	568.25	0.44
General & Administrative Allocation	-	-
Unallocated	-	-
Total 2nd Tier Allocation	568.25	0.44
Total Incoming Costs	8,233.59	6.31
Total Allocated Cost	\$ 59,743.86	\$ 50.48

**DEPARTMENT 12
FISCAL 2024**

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

Department: Central Services-Communications
Function: Telephone Services

Total 1st Tier Allocation \$ 73,179.63
Total 2nd Tier Allocation 709.81
Total Allocated Cost \$ 73,889.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	10.00	1.23%	900.12	-	900.12		900.12
Corporation Counsel	10.00	1.23%	900.12	-	900.12		900.12
County Administrator	9.00	1.11%	810.11	-	810.11		810.11
Finance Department	11.00	1.35%	990.13	-	990.13		990.13
Facilities & Capital Management	23.00	2.83%	2,070.27	-	2,070.27		2,070.27
County Treasurer	6.00	0.74%	540.07	-	540.07		540.07
Central Services-Communications	3.00	0.37%	270.04	-	270.04		270.04
Clerk of Courts	48.00	5.90%	4,320.57	-	4,320.57	45.98	4,366.55
Sheriff's Office	83.00	10.21%	7,470.98	-	7,470.98	79.51	7,550.49
Child Support	26.00	3.20%	2,340.31	-	2,340.31	24.91	2,365.21
Soc Svcs- Administration	18.00	2.21%	1,620.21	-	1,620.21	17.24	1,637.46
Soc Svcs- Income Maint	42.00	5.17%	3,780.50	-	3,780.50	40.23	3,820.73
Soc Svcs- Programs	89.00	10.95%	8,011.05	-	8,011.05	85.25	8,096.31
Health Department	74.00	9.10%	6,660.88	-	6,660.88	70.89	6,731.76
Juvenile Detention/Shelter Home	10.00	1.23%	900.12	-	900.12	9.58	909.70
County Clerk	11.00	1.35%	990.13	-	990.13	10.54	1,000.67
Judicial	31.00	3.81%	2,790.37	-	2,790.37	29.70	2,820.06
District Attorney	25.00	3.08%	2,250.30	-	2,250.30	23.95	2,274.24
Sheriff-Corrections	46.00	5.66%	4,140.55	-	4,140.55	44.06	4,184.61
Emergency Management	7.00	0.86%	630.08	-	630.08	6.71	636.79
Justice Alternatives Programs	5.00	0.62%	450.06	-	450.06	4.79	454.85
Conservation, Planning & Zoning	36.00	4.43%	3,240.43	-	3,240.43	34.48	3,274.91
Parks, Recreation & Forestry	34.00	4.18%	3,060.40	-	3,060.40	32.57	3,092.97
Highway	35.00	4.31%	3,150.41	-	3,150.41	33.53	3,183.94
UW Extension	11.00	1.35%	990.13	-	990.13	10.54	1,000.67
Library	44.00	5.41%	3,960.52	(198.27)	3,762.25	42.15	3,804.40
Veterans	4.00	0.49%	360.05	-	360.05	3.83	363.88
Register of Deeds	5.00	0.62%	450.06	-	450.06	4.79	454.85
Other Departments / Programs	57.00	7.01%	5,130.68	-	5,130.68	54.60	5,185.28
Total	813.00	100.00%	\$ 73,179.63	\$ (198.27)	\$ 72,981.36	\$ 709.81	\$ 73,691.18

Allocation Basis: Telephone Extensions by Department on County Phone System

Allocation Source: City-County Data Center Reports

**DEPARTMENT 12
FISCAL 2024**

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

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

Total 1st Tier Allocation \$ 135,679.00
Total 2nd Tier Allocation 1,302.90
Total Allocated Cost \$ 136,981.90

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	7.00	2.82%	3,829.65	-	3,829.65	-	3,829.65
Corporation Counsel	9.00	3.63%	4,923.83	-	4,923.83	-	4,923.83
County Administrator	4.00	1.61%	2,188.37	-	2,188.37	-	2,188.37
Finance Department	8.00	3.23%	4,376.74	-	4,376.74	-	4,376.74
Property & Liability Insurance	1.00	0.40%	547.09	-	547.09	-	547.09
Facilities & Capital Management	38.00	15.32%	20,789.52	-	20,789.52	-	20,789.52
County Treasurer	4.00	1.61%	2,188.37	-	2,188.37	-	2,188.37
Central Services-Communications	1.00	0.40%	547.09	-	547.09	-	547.09
Clerk of Courts	44.00	17.74%	24,072.08	-	24,072.08	325.73	24,397.81
County Clerk	5.00	2.02%	2,735.46	-	2,735.46	37.01	2,772.48
District Attorney	25.00	10.08%	13,677.32	-	13,677.32	185.07	13,862.39
Justice Alternatives Programs	2.00	0.81%	1,094.19	-	1,094.19	14.81	1,108.99
Conservation, Planning & Zoning	35.00	14.11%	19,148.25	-	19,148.25	259.10	19,407.35
Veterans	4.00	1.61%	2,188.37	-	2,188.37	29.61	2,217.98
Register of Deeds	3.00	1.21%	1,641.28	-	1,641.28	22.21	1,663.49
Other Departments / Programs	58.00	23.39%	31,731.38	-	31,731.38	429.37	32,160.74
Total	248.00	100.00%	\$ 135,679.00	\$ -	\$ 135,679.00	\$ 1,302.90	\$ 136,981.90

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 2024**

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

Department: Central Services-Communications
Function: Postage - Billed

Total 1st Tier Allocation \$ 59,175.61
Total 2nd Tier Allocation 568.25

Total Allocated Cost \$ 59,743.86

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Soc Svcs- Administration	23,687.31	57.78%	34,189.82	(23,687.31)	10,502.51	328.32	10,830.83
Soc Svcs- Programs	136.61	0.33%	197.18	(136.61)	60.57	1.89	62.46
ADRC	9,976.30	24.33%	14,399.61	(9,976.30)	4,423.31	138.28	4,561.58
Parks, Recreation & Forestry	1,416.36	3.45%	2,044.35	(1,416.36)	627.99	19.63	647.62
Solid Waste	13.04	0.03%	18.82	(13.04)	5.78	0.18	5.96
Library	1,792.96	4.37%	2,587.93	(1,792.96)	794.97	24.85	819.82
Other Departments / Programs	3,975.32	9.70%	5,737.90	(3,975.32)	1,762.58	55.10	1,817.68
Total	40,997.90	100.00%	\$ 59,175.61	\$ (40,997.90)	\$ 18,177.71	\$ 568.25	\$ 18,745.96

Allocation Basis: Postage Charges by Benefiting Department During 2024

Allocation Source: County Financial Records and Reports

**DEPARTMENT 12
FISCAL 2024**

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

Department: Central Services-Communications
Function: Printing

Total 1st Tier Allocation \$ 50.04
Total 2nd Tier Allocation 0.44

Total Allocated Cost \$ 50.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	39.05	100.00%	50.04	(39.05)	10.99	0.44	11.43
Total	39.05	100.00%	\$ 50.04	\$ (39.05)	\$ 10.99	\$ 0.44	\$ 11.43

Allocation Basis: Printing Fees paid by Department During 2024

Allocation Source: County Financial Records and Reports

**DEPARTMENT 12
FISCAL 2024**

**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	-	-	-
Human Resources	4,729.77	900.12	3,829.65
Corporation Counsel	5,823.95	900.12	4,923.83
County Administrator	2,998.48	810.11	2,188.37
Finance Department	5,366.87	990.13	4,376.74
Property & Liability Insurance	547.09	-	547.09
Facilities & Capital Management	22,859.80	2,070.27	20,789.52
County Treasurer	2,728.44	540.07	2,188.37
Central Services-Communications	817.13	270.04	547.09
Clerk of Courts	28,764.35	4,366.55	24,397.81
Sheriff's Office	7,550.49	7,550.49	-
Child Support	2,365.21	2,365.21	-
Soc Svcs- Administration	12,468.29	1,637.46	-
Soc Svcs- Income Maint	3,820.73	3,820.73	-
Soc Svcs- Programs	8,158.77	8,096.31	-
Special Education	-	-	-
Health Department	6,731.76	6,731.76	-
NCHCC	-	-	-
ADRC	4,561.58	-	-
Juvenile Detention/Shelter Home	909.70	909.70	-
County Clerk	3,773.15	1,000.67	2,772.48
Judicial	2,820.06	2,820.06	-
District Attorney	16,136.63	2,274.24	13,862.39
Sheriff-Patrol	-	-	-
Sheriff-Investigations	-	-	-
Sheriff-Communications	-	-	-
Sheriff-Corrections	4,184.61	4,184.61	-
Emergency Management	636.79	636.79	-
Justice Alternatives Programs	1,563.84	454.85	1,108.99
Conservation, Planning & Zoning	22,682.26	3,274.91	19,407.35
Parks, Recreation & Forestry	3,740.59	3,092.97	-

**DEPARTMENT 12
FISCAL 2024**

**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>
Solid Waste	5.96	-	-
Highway	3,183.94	3,183.94	-
Central Wisconsin Airport	-	-	-
UW Extension	1,000.67	1,000.67	-
UW Dormitory	-	-	-
Library	4,624.22	3,804.40	-
Veterans	2,581.86	363.88	2,217.98
Register of Deeds	2,118.34	454.85	1,663.49
Other Departments / Programs	39,175.13	5,185.28	32,160.74
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Total	\$ 229,430.47	\$ 73,691.18	\$ 136,981.90

**DEPARTMENT 12
FISCAL 2024**

**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	-	-
Human Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Sheriff's Office	-	-
Child Support	-	-
Soc Svcs- Administration	10,830.83	-
Soc Svcs- Income Maint	-	-
Soc Svcs- Programs	62.46	-
Special Education	-	-
Health Department	-	-
NCHCC	-	-
ADRC	4,561.58	-
Juvenile Detention/Shelter Home	-	-
County Clerk	-	-
Judicial	-	-
District Attorney	-	-
Sheriff-Patrol	-	-
Sheriff-Investigations	-	-
Sheriff-Communications	-	-
Sheriff-Corrections	-	-
Emergency Management	-	-
Justice Alternatives Programs	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	647.62	-

**DEPARTMENT 12
FISCAL 2024**

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

Department: Central Services-Communications

Grantee Department	<u>Postage - Billed</u>	<u>Printing</u>
Solid Waste	5.96	-
Highway	-	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	819.82	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	1,817.68	11.43
	<hr/>	
Total	\$ 18,745.96	\$ 11.43

**DEPARTMENT 13
FISCAL 2024**

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 2024**

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

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	\$ 1,724,101.67	\$ -	\$ 16,978.82	\$ 1,707,122.85
Fringe Benefits	768,554.78	-	7,568.67	760,986.11
Court Reporter	4,953.10	4,953.10	-	-
Mediation & Study Services	1,500.00	-	-	1,500.00
Legal Services	765,273.91	-	-	765,273.91
Indirect Cost Expense	1,922.60	-	-	1,922.60
Technology Services	13,111.00	13,111.00	-	-
Other Professional Services	27,291.55	524.65	-	26,766.90
Psych Services & Evaluations	154,713.89	-	-	154,713.89
Interpreting/Translation Services	91,941.13	91,941.13	-	-
Jury Fees	48,503.21	-	-	48,503.21
Witness Fees	851.46	-	-	851.46
Officer Fees	726.75	-	-	726.75
Copier Charges	6,577.74	6,577.74	-	-
Printing and Forms	5,691.00	5,691.00	-	-
Training Supplies	508.00	508.00	-	-
Small Office Equipment	1,666.30	1,666.30	-	-
Office Supplies	22,184.87	22,184.87	-	-
Books & Directories	320.80	320.80	-	-
Subscriptions	29,096.86	29,096.86	-	-
Membership Dues	530.00	530.00	-	-
Licenses and Certifications	272.33	272.33	-	-
Registration Fees /Tuition	734.72	734.72	-	-
Personal Auto Mileage	292.12	292.12	-	-
Commercial Travel	130.00	130.00	-	-
Lodging	508.23	508.23	-	-
Meeting Expenses	35.00	35.00	-	-
Total Expenditures	\$ 3,671,993.02	\$ 179,077.85	\$ 24,547.49	\$ 3,468,367.68
Cost Adjustments:				
Federal Grants - Human Services	(3,942.25)	-	-	(3,942.25)
State Grants - General Government	(623,085.00)	-	-	(623,085.00)
Law and Ordinance Violations	(383,414.08)	-	-	(383,414.08)
Municipal Court Penalties & Forfeit	(16,063.39)	-	-	(16,063.39)
License & Permit Violation Penalty	(20.00)	-	-	(20.00)

**DEPARTMENT 13
FISCAL 2024**

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

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Court Fees and Costs	(753,653.87)	-	-	(753,653.87)
Interest Income	(109,328.30)	-	-	(109,328.30)
Other Miscellaneous Revenues	1.50	-	-	1.50
Total Cost Adjustments	\$ (1,889,505.39)	\$ -	\$ -	\$ (1,889,505.39)
General & Administrative Allocation	-	(179,077.85)	1,763.54	177,314.31
Disallowed / Capitalized	(1,756,176.60)	-	-	(1,756,176.60)
Incoming Costs				
1st Allocation				
Building Depreciation	74,852.82	-	526.05	74,326.77
Equipment Depreciation	-	-	-	-
Special Accounting	4,029.21	-	28.32	4,000.89
Information Technology	18,704.42	-	131.45	18,572.97
Human Resources	27,846.80	-	195.70	27,651.10
Corporation Counsel	6,729.99	-	47.30	6,682.70
County Administrator	12,084.38	-	84.93	11,999.46
Finance Department	62,293.83	-	437.79	61,856.04
Property & Liability Insurance	22,673.06	-	159.34	22,513.72
Facilities & Capital Management	78,103.25	-	548.89	77,554.35
County Treasurer	6,369.72	-	44.77	6,324.96
Central Services-Communications	28,392.65	-	199.54	28,193.11
Total 1st Allocation	342,080.12	-	2,404.07	339,676.06
General & Administrative Allocation	-	-	-	-
Unallocated	(339,676.06)	-	-	(339,676.06)
Total 1st Tier Allocation	\$ 28,715.10	\$ -	\$ 28,715.10	\$ -
2nd Allocation				
Building Depreciation	25.19	-	0.18	25.01
Equipment Depreciation	-	-	-	-
Special Accounting	167.17	-	1.17	166.00

**DEPARTMENT 13
FISCAL 2024**

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

Department: Clerk of Courts

Functions:	Total	General & Administrative	Child Support	General Government
Information Technology	1,852.20	-	13.02	1,839.18
Human Resources	5,508.72	-	38.71	5,470.00
Corporation Counsel	554.92	-	3.90	551.02
County Administrator	1,046.22	-	7.35	1,038.87
Finance Department	4,935.76	-	34.69	4,901.07
Property & Liability Insurance	115.65	-	0.81	114.84
Facilities & Capital Management	422.80	-	2.97	419.83
County Treasurer	149.12	-	1.05	148.07
Central Services-Communications	371.71	-	2.61	369.09
Clerk of Courts	-	-	-	-
Sheriff's Office	6,895.89	-	48.46	6,847.42
Total 2nd Allocation	22,045.33	-	154.93	21,890.40
General & Administrative Allocation	-	-	-	-
Unallocated	(21,890.40)	-	-	(21,890.40)
Total 2nd Tier Allocation	\$ 154.93	\$ -	\$ 154.93	\$ -
Total Incoming Costs	2,559.00	-	2,559.00	-
Total Allocated Cost	\$ 28,870.03	\$ -	\$ 28,870.03	\$ (0.00)

**DEPARTMENT 13
FISCAL 2024**

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

Department: Clerk of Courts
Function: Child Support

Total 1st Tier Allocation \$ 28,715.10
Total 2nd Tier Allocation 154.93
Total Allocated Cost \$ 28,870.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100	100.00%	28,715.10	(24,547.49)	4,167.61	154.93	4,322.54
Total	100	100.00%	\$ 28,715.10	\$ (24,547.49)	\$ 4,167.61	\$ 154.93	\$ 4,322.54

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Monthly Child Support Expenditure Reports

**DEPARTMENT 13
FISCAL 2024**

**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	-	-
Human Resources	-	-
Corporation Counsel	-	-
County Administrator	-	-
Finance Department	-	-
Property & Liability Insurance	-	-
Facilities & Capital Management	-	-
County Treasurer	-	-
Central Services-Communications	-	-
Clerk of Courts	-	-
Sheriff's Office	-	-
Child Support	4,322.54	4,322.54
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-Patrol	-	-
Sheriff-Investigations	-	-
Sheriff-Communications	-	-
Sheriff-Corrections	-	-
Emergency Management	-	-
Justice Alternatives Programs	-	-
Conservation, Planning & Zoning	-	-
Parks, Recreation & Forestry	-	-

**DEPARTMENT 13
FISCAL 2024**

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

Department: Clerk of Courts

Grantee Department	<u>Total</u>	<u>Child Support</u>
Solid Waste	-	-
Highway	-	-
Central Wisconsin Airport	-	-
UW Extension	-	-
UW Dormitory	-	-
Library	-	-
Veterans	-	-
Register of Deeds	-	-
Other Departments / Programs	-	-
	<hr/>	<hr/>
Total	\$ 4,322.54	\$ 4,322.54

**DEPARTMENT 14
FISCAL 2024**

MARATHON COUNTY, WISCONSIN

SHERIFF'S OFFICE

NATURE AND EXTENT OF SERVICES

The Marathon County Sheriff's Office provides a safe, secure, and crime free community through trust building, enforcement, and public safety management. The department employees provide emergency communications, correctional services, investigations services, and patrol.

The County provides some services under contract to external entities. As a result, the Sheriff's Office is being treated as a central services department for the purpose of allocating internal administration and allocated indirect costs to the various divisions. Related costs are allocated directly to the benefiting Sheriff's Office divisions based on overall staff effort.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Total	General & Administrative	Investigations
Expenditures:			
Salaries & Wages	\$ 15,139,072.41	\$ 964,449.20	\$ 2,002,127.48
Fringe Benefits	5,943,328.44	435,596.42	872,492.62
Medical and Dental Services	1,372,074.31	3,282.62	-
Technology Services	125,912.00	125,912.00	-
Contractual Services	84,670.38	-	84,670.38
Animal Shelter and Health Services	118.99	-	-
Hardware and Software Maintenance Svcs	161,241.85	-	38,550.00
Food Services	841,811.56	-	-
Uniform Repair Services	424.00	-	-
Other Professional Services	254,260.10	85,679.94	40,598.00
Psych Services and Evaluations	1,800.00	1,800.00	-
IT-Equipment and Hardware	550.00	550.00	-
Electric	2,106.26	-	-
Natural / Propane Gas	2,096.15	1,414.41	-
Telephone, Internet and Cable	50,577.36	39,820.77	2,174.67
Motor Vehicles Repairs Services	65,237.83	65,237.83	-
Towing & Storage Services	4,330.96	251.96	-
Machinery/Equipment Maintenance Services	27,355.15	8,412.01	2,732.83
Inspection Services	497.22	-	-
Building Repair & Maintenance Services	30,781.12	1,447.11	-
Transcription Services	4,011.17	4,011.17	-
Investigation Services	50,000.00	-	50,000.00
Other Special Services	14,591.68	-	-
Interpreting/Transcription Services	16,424.90	16,424.90	-
Board and Committee Members	1,000.00	1,000.00	-
Radio Services	695,030.78	-	-
Time System Fees	14,790.00	-	-
Copier Charges	15,064.33	15,064.33	-
Boarding Prisoners	939,605.00	-	-
Electronic Monitor-Prisoners	59,543.85	-	-
Landfill Services	43.50	43.50	-
Refuse Collection	222.50	222.50	-
Recycling Collection and Disposal	467.20	266.25	159.20
Transportation Services	3,925.00	-	3,925.00
Postage and Courier	74.16	57.36	-
Printing and Forms	3,076.74	641.75	52.77
Training Supplies	1,581.97	271.97	1,310.00

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Total	General & Administrative	Investigations
Small Office Equipment	56,729.31	19,756.82	10,729.65
Software-IT	66,330.46	850.46	60,480.00
Equipment & Supplies-IT	1,105.36	-	1,105.36
Office Supplies	43,821.42	19,037.48	8,414.30
Books & Directories	232.00	-	232.00
Subscriptions	31,370.88	581.69	28,965.19
Electronic Subscriptions	1,375.00	1,375.00	-
Membership Dues	4,447.48	2,119.48	1,334.00
Licenses and Certifications	25.50	-	-
Registration Fees/Tuition	92,585.65	43,389.13	12,580.00
Recruitment	2,059.00	-	-
Personal Auto Mileage	1,699.86	-	1,022.82
Commercial Travel	24,269.60	1,367.86	19,413.56
Meals	36,545.59	11,828.47	9,033.83
Lodging	70,263.83	39,619.67	12,665.96
Meeting Expenses	4,935.28	2,518.43	478.67
Lab and Medical Supplies	76,245.75	-	3,666.72
Food Supplies	1,789.36	37.79	-
Household and Janitorial Services	59,085.09	68.85	-
Clothing and Uniforms	66,575.33	28,320.50	5,049.74
Tool Allowance-Employees	26.75	-	-
Badge Leather Goods	13,680.45	13,523.19	157.26
Sheriff Ballistic Protection	36,901.13	-	-
Sheriff Tasers	19,887.88	-	-
Mobile Subscriptions & Equipment	58,424.27	58,424.27	-
Squad/Body Cameras	168,860.60	168,860.60	-
Educational Supplies	60.84	60.84	-
Weapon and Firearm Supplies	79,796.89	-	25,000.00
Technology Supplies	17,438.84	14,513.85	104.45
Gasoline and Diesel Fuel	331,944.54	319,588.22	210.23
Motor Vehicle Fluids	6,665.04	6,665.04	-
Motor Vehicle Parts & Subscriptions	25,149.93	25,149.93	-
Tires & Tubes	30,293.27	30,293.27	-
Explosives	6,364.00	3,182.00	-
Consumable Tools/Supplies	8,226.21	7,243.79	-
Shop Equipment-Tools-Supplies	21,420.14	16,966.55	107.35
Machinery and Equipment Parts	1,666.48	-	-
Radio Parts & Supplies	3,091.21	-	-

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Total	General & Administrative	Investigations
Painting Supplies	320.88	109.96	-
Plumbing and Electrical Supplies	62.50	42.47	-
Laundry	28,812.17	-	-
Vehicle Registration	204.40	179.50	-
Other Supplies	103,068.90	31,349.64	9,513.75
Other Metal Products	812.46	812.46	-
Other Building Materials	3,375.54	3,375.54	-
Building/Office Rent	390.00	-	-
Other Rents/Leases	63,927.47	-	-
Parking	1.00	-	-
Insurance Auto Liability Premium	76,356.00	76,356.00	-
Equipment Rent	968.96	968.96	-
Event Rentals	575.00	575.00	-
Parking	895.82	-	20.00
Fees & Permits	350.00	233.33	-
Direct Payments	4,035.00	-	4,035.00
Grants & Donations Other	33,035.50	-	-
Prizes/Awards	168.38	168.38	-
Bad Debt Expense	4,750.00	-	-
Furniture/Equipment-Law Enforcement	301,744.60	47,816.95	12,800.30
Software-Capital	28,310.00	-	28,310.00
Motor Vehicles-Law Enforcement	19,000.00	-	-
Other Capital Improvements	12,045.00	-	-
Transfer to Capital Projects Fund	4,100.00	-	-
Total Expenditures	\$ 28,086,398.67	\$ 2,769,189.37	\$ 3,354,223.09
Cost Adjustments:			
Support Services-Federal Grants	(110,442.86)	(110,442.86)	-
Administration-State Grants	(30,000.00)	(30,000.00)	-
Total Cost Adjustments	\$ (140,442.86)	\$ (140,442.86)	\$ -
General & Administrative Allocation	0.00	(2,580,284.56)	364,458.27
Disallowed / Capitalized	(25,365,671.25)	(48,461.95)	(3,354,223.09)

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Total	General & Administrative	Investigations
Incoming Costs			
1st Allocation			
Building Depreciation	112,204.61	-	14,865.75
Equipment Depreciation	704,757.04	-	93,371.76
Special Accounting	2,883.18	-	381.99
Information Technology	321,642.73	-	42,613.76
Human Resources	98,340.00	-	13,028.86
Corporation Counsel	6,729.99	-	891.64
County Administrator	37,211.70	-	4,930.10
Finance Department	57,374.59	-	7,601.44
Property & Liability Insurance	131,330.71	-	17,399.73
Facilities & Capital Management	142,143.11	-	18,832.24
County Treasurer	5,530.84	-	732.77
Central Services-Communications	7,470.98	-	989.81
Clerk of Courts	-	-	-
Total 1st Allocation	1,627,619.49	-	215,639.84
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 4,207,904.05	\$ 0.00	\$ 580,098.10
2nd Allocation			
Building Depreciation	37.76	-	5.00
Equipment Depreciation	33.34	-	4.42
Special Accounting	118.26	-	15.67
Information Technology	31,850.52	-	4,219.81
Human Resources	19,577.25	-	2,593.75
Corporation Counsel	554.92	-	73.52
County Administrator	1,653.47	-	219.06
Finance Department	3,487.17	-	462.01
Property & Liability Insurance	1,059.39	-	140.36
Facilities & Capital Management	3,516.88	-	465.94
County Treasurer	150.96	-	20.00
Central Services-Communications	79.51	-	10.53

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Total	General &	
		Administrative	Investigations
Clerk of Courts	-	-	-
Sheriff's Office	10,336.96	-	1,369.52
Total 2nd Allocation	72,456.38	-	9,599.59
General & Administrative Allocation		-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 72,456.38	\$ -	\$ 9,599.59
Total Incoming Costs	1,700,075.86	-	225,239.43
Total Allocated Cost	\$ 4,280,360.42	\$ 0.00	\$ 589,697.70

DEPARTMENT 14
FISCAL 2024

MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff's Office

Functions:	Patrol	Communications	Adult Corrections
Expenditures:			
Salaries & Wages	\$ 4,707,304.51	\$ 2,226,979.65	\$ 4,709,332.27
Fringe Benefits	1,960,236.24	826,621.53	1,626,157.84
Medical and Dental Services	-	-	1,368,756.03
Technology Services	-	-	-
Contractual Services	-	-	-
Animal Shelter and Health Services	118.99	-	-
Hardware and Software Maintenance Svcs	-	85,865.51	36,826.34
Food Services	-	-	783,471.59
Uniform Repair Services	424.00	-	-
Other Professional Services	666.03	965.50	126,350.63
Psych Services and Evaluations	-	-	-
IT-Equipment and Hardware	-	-	-
Electric	-	2,106.26	-
Natural / Propane Gas	-	681.74	-
Telephone, Internet and Cable	-	550.00	8,031.92
Motor Vehicles Repairs Services	-	-	-
Towing & Storage Services	4,079.00	-	-
Machinery/Equipment Maintenance Services	903.65	13,368.35	854.49
Inspection Services	-	-	265.47
Building Repair & Maintenance Services	-	-	29,334.01
Transcription Services	-	-	-
Investigation Services	-	-	-
Other Special Services	-	14,591.68	-
Interpreting/Transcription Services	-	-	-
Board and Committee Members	-	-	-
Radio Services	-	695,030.78	-
Time System Fees	-	14,790.00	-
Copier Charges	-	-	-
Boarding Prisoners	-	-	939,605.00
Electronic Monitor-Prisoners	-	-	59,543.85
Landfill Services	-	-	-
Refuse Collection	-	-	-
Recycling Collection and Disposal	-	-	41.75
Transportation Services	-	-	-
Postage and Courier	16.80	-	-
Printing and Forms	2,382.22	-	-
Training Supplies	-	-	-

DEPARTMENT 14
FISCAL 2024

MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff's Office

Functions:	Patrol	Communications	Adult Corrections
Small Office Equipment	2,842.30	9,372.01	6,161.68
Software-IT	-	5,000.00	-
Equipment & Supplies-IT	-	-	-
Office Supplies	1,067.96	1,906.11	12,713.62
Books & Directories	-	-	-
Subscriptions	1,824.00	-	-
Electronic Subscriptions	-	-	-
Membership Dues	72.00	922.00	-
Licenses and Certifications	25.50	-	-
Registration Fees/Tuition	17,055.56	4,979.96	14,226.00
Recruitment	-	299.00	1,760.00
Personal Auto Mileage	202.34	-	474.70
Commercial Travel	2,833.18	215.00	440.00
Meals	11,760.62	1,945.00	1,415.37
Lodging	10,958.28	3,950.58	3,069.34
Meeting Expenses	670.83	1,046.73	28.50
Lab and Medical Supplies	3,717.21	-	68,804.77
Food Supplies	-	-	596.44
Household and Janitorial Services	-	747.43	55,293.95
Clothing and Uniforms	16,524.50	6,297.48	10,383.11
Tool Allowance-Employees	-	-	26.75
Badge Leather Goods	-	-	-
Sheriff Ballistic Protection	-	-	-
Sheriff Tasers	-	-	-
Mobile Subscriptions & Equipment	-	-	-
Squad/Body Cameras	-	-	-
Educational Supplies	-	-	-
Weapon and Firearm Supplies	-	-	-
Technology Supplies	2,820.54	-	-
Gasoline and Diesel Fuel	12,146.09	-	-
Motor Vehicle Fluids	-	-	-
Motor Vehicle Parts & Subscriptions	-	-	-
Tires & Tubes	-	-	-
Explosives	-	-	-
Consumable Tools/Supplies	982.42	-	-
Shop Equipment-Tools-Supplies	4,346.24	-	-
Machinery and Equipment Parts	1,084.44	582.04	-
Radio Parts & Supplies	-	3,091.21	-

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Patrol	Communications	Adult Corrections
Painting Supplies	-	-	210.92
Plumbing and Electrical Supplies	-	20.03	-
Laundry	-	-	27,575.64
Vehicle Registration	24.90	-	-
Other Supplies	11,275.86	162.94	40,134.62
Other Metal Products	-	-	-
Other Building Materials	-	-	-
Building/Office Rent	390.00	-	-
Other Rents/Leases	-	63,927.47	-
Parking	-	1.00	-
Insurance Auto Liability Premium	-	-	-
Equipment Rent	-	-	-
Event Rentals	-	-	-
Parking	-	-	875.82
Fees & Permits	-	-	116.67
Direct Payments	-	-	-
Grants & Donations Other	33,035.50	-	-
Prizes/Awards	-	-	-
Bad Debt Expense	-	4,750.00	-
Furniture/Equipment-Law Enforcement	-	29,937.35	211,190.00
Software-Capital	-	-	-
Motor Vehicles-Law Enforcement	-	-	19,000.00
Other Capital Improvements	-	-	12,045.00
Transfer to Capital Projects Fund	4,100.00	-	-
Total Expenditures	\$ 6,815,891.71	\$ 4,020,704.34	\$ 10,175,114.09
Cost Adjustments:			
Support Services-Federal Grants	-	-	-
Administration-State Grants	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -
General & Administrative Allocation	856,896.51	405,389.34	857,265.63
Disallowed / Capitalized	(6,815,891.71)	(4,020,704.34)	(10,175,114.09)

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Patrol	Communications	Adult Corrections
Incoming Costs			
1st Allocation			
Building Depreciation	30,207.69	17,819.56	45,095.60
Equipment Depreciation	189,734.48	111,924.65	283,245.41
Special Accounting	776.21	457.89	1,158.76
Information Technology	86,592.56	51,081.08	129,269.84
Human Resources	26,475.07	15,617.68	39,523.34
Corporation Counsel	1,811.85	1,068.81	2,704.82
County Administrator	10,018.12	5,909.71	14,955.57
Finance Department	15,446.37	9,111.84	23,059.14
Property & Liability Insurance	35,356.82	20,857.04	52,782.48
Facilities & Capital Management	38,267.73	22,574.19	57,128.03
County Treasurer	1,489.01	878.37	2,222.87
Central Services-Communications	2,011.34	1,186.49	3,002.63
Clerk of Courts	-	-	-
Total 1st Allocation	438,187.24	258,487.29	654,148.48
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 1,295,083.75	\$ 663,876.63	\$ 1,511,414.11
2nd Allocation			
Building Depreciation	10.17	6.00	15.18
Equipment Depreciation	8.97	5.29	13.40
Special Accounting	31.84	18.78	47.53
Information Technology	8,574.79	5,058.28	12,800.88
Human Resources	5,270.58	3,109.12	7,868.20
Corporation Counsel	149.39	88.13	223.02
County Administrator	445.15	262.59	664.54
Finance Department	938.82	553.81	1,401.51
Property & Liability Insurance	285.21	168.24	425.77
Facilities & Capital Management	946.81	558.53	1,413.45
County Treasurer	40.64	23.98	60.67
Central Services-Communications	21.40	12.63	31.95

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Patrol	Communications	Adult Corrections
Clerk of Courts Sheriff's Office	- 2,782.91	- 1,641.64	- 4,154.47
Total 2nd Allocation	19,506.68	11,507.02	29,120.58
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 19,506.68	\$ 11,507.02	\$ 29,120.58
Total Incoming Costs	457,693.93	269,994.31	683,269.06
Total Allocated Cost	\$ 1,314,590.44	\$ 675,383.65	\$ 1,540,534.70

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Juvenile Detention	Courthouse Security	Other Law Enforcement
Expenditures:			
Salaries & Wages	\$ -	\$ 528,879.30	\$ -
Fringe Benefits	-	222,223.79	-
Medical and Dental Services	35.66	-	-
Technology Services	-	-	-
Contractual Services	-	-	-
Animal Shelter and Health Services	-	-	-
Hardware and Software Maintenance Svcs	-	-	-
Food Services	58,339.97	-	-
Uniform Repair Services	-	-	-
Other Professional Services	-	-	-
Psych Services and Evaluations	-	-	-
IT-Equipment and Hardware	-	-	-
Electric	-	-	-
Natural / Propane Gas	-	-	-
Telephone, Internet and Cable	-	-	-
Motor Vehicles Repairs Services	-	-	-
Towing & Storage Services	-	-	-
Machinery/Equipment Maintenance Services	1,083.82	-	-
Inspection Services	231.75	-	-
Building Repair & Maintenance Services	-	-	-
Transcription Services	-	-	-
Investigation Services	-	-	-
Other Special Services	-	-	-
Interpreting/Transcription Services	-	-	-
Board and Committee Members	-	-	-
Radio Services	-	-	-
Time System Fees	-	-	-
Copier Charges	-	-	-
Boarding Prisoners	-	-	-
Electronic Monitor-Prisoners	-	-	-
Landfill Services	-	-	-
Refuse Collection	-	-	-
Recycling Collection and Disposal	-	-	-
Transportation Services	-	-	-
Postage and Courier	-	-	-
Printing and Forms	-	-	-
Training Supplies	-	-	-

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Juvenile Detention	Courthouse Security	Other Law Enforcement
Small Office Equipment	7,866.85	-	-
Software-IT	-	-	-
Equipment & Supplies-IT	-	-	-
Office Supplies	681.95	-	-
Books & Directories	-	-	-
Subscriptions	-	-	-
Electronic Subscriptions	-	-	-
Membership Dues	-	-	-
Licenses and Certifications	-	-	-
Registration Fees/Tuition	355.00	-	-
Recruitment	-	-	-
Personal Auto Mileage	-	-	-
Commercial Travel	-	-	-
Meals	90.00	-	472.30
Lodging	-	-	-
Meeting Expenses	91.54	-	100.58
Lab and Medical Supplies	57.05	-	-
Food Supplies	841.07	-	314.06
Household and Janitorial Services	2,974.86	-	-
Clothing and Uniforms	-	-	-
Tool Allowance-Employees	-	-	-
Badge Leather Goods	-	-	-
Sheriff Ballistic Protection	-	-	36,901.13
Sheriff Tasers	-	-	19,887.88
Mobile Subscriptions & Equipment	-	-	-
Squad/Body Cameras	-	-	-
Educational Supplies	-	-	-
Weapon and Firearm Supplies	-	-	54,796.89
Technology Supplies	-	-	-
Gasoline and Diesel Fuel	-	-	-
Motor Vehicle Fluids	-	-	-
Motor Vehicle Parts & Subscriptions	-	-	-
Tires & Tubes	-	-	-
Explosives	-	-	3,182.00
Consumable Tools/Supplies	-	-	-
Shop Equipment-Tools-Supplies	-	-	-
Machinery and Equipment Parts	-	-	-
Radio Parts & Supplies	-	-	-

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Juvenile Detention	Courthouse Security	Other Law Enforcement
Painting Supplies	-	-	-
Plumbing and Electrical Supplies	-	-	-
Laundry	1,236.53	-	-
Vehicle Registration	-	-	-
Other Supplies	2,926.87	-	7,705.22
Other Metal Products	-	-	-
Other Building Materials	-	-	-
Building/Office Rent	-	-	-
Other Rents/Leases	-	-	-
Parking	-	-	-
Insurance Auto Liability Premium	-	-	-
Equipment Rent	-	-	-
Event Rentals	-	-	-
Parking	-	-	-
Fees & Permits	-	-	-
Direct Payments	-	-	-
Grants & Donations Other	-	-	-
Prizes/Awards	-	-	-
Bad Debt Expense	-	-	-
Furniture/Equipment-Law Enforcement	-	-	-
Software-Capital	-	-	-
Motor Vehicles-Law Enforcement	-	-	-
Other Capital Improvements	-	-	-
Transfer to Capital Projects Fund	-	-	-
Total Expenditures	\$ 76,812.92	\$ 751,103.09	\$ 123,360.06
Cost Adjustments:			
Support Services-Federal Grants	-	-	-
Administration-State Grants	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -
General & Administrative Allocation	-	96,274.81	-
Disallowed / Capitalized	(76,812.92)	(751,103.09)	(123,360.06)

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Juvenile Detention	Courthouse Security	Other Law Enforcement
Incoming Costs			
1st Allocation			
Building Depreciation	340.43	3,328.85	546.73
Equipment Depreciation	2,138.25	20,908.51	3,433.98
Special Accounting	8.75	85.54	14.05
Information Technology	975.87	9,542.40	1,567.23
Human Resources	298.37	2,917.52	479.17
Corporation Counsel	20.42	199.66	32.79
County Administrator	112.90	1,103.99	181.32
Finance Department	174.08	1,702.17	279.56
Property & Liability Insurance	398.46	3,896.28	639.92
Facilities & Capital Management	431.27	4,217.06	692.60
County Treasurer	16.78	164.09	26.95
Central Services-Communications	22.67	221.65	36.40
Clerk of Courts	-	-	-
Total 1st Allocation	4,938.23	48,287.71	7,930.70
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 4,938.23	\$ 144,562.51	\$ 7,930.70
2nd Allocation			
Building Depreciation	0.11	1.12	0.18
Equipment Depreciation	0.10	0.99	0.16
Special Accounting	0.36	3.51	0.58
Information Technology	96.64	944.93	155.19
Human Resources	59.40	580.81	95.39
Corporation Counsel	1.68	16.46	2.70
County Administrator	5.02	49.05	8.06
Finance Department	10.58	103.46	16.99
Property & Liability Insurance	3.21	31.43	5.16
Facilities & Capital Management	10.67	104.34	17.14
County Treasurer	0.46	4.48	0.74
Central Services-Communications	0.24	2.36	0.39

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Juvenile Detention	Courthouse Security	Other Law Enforcement
Clerk of Courts Sheriff's Office	- 31.36	- 306.67	- 50.37
Total 2nd Allocation	219.83	2,149.61	353.05
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 219.83	\$ 2,149.61	\$ 353.05
Total Incoming Costs	5,158.06	50,437.32	8,283.75
Total Allocated Cost	\$ 5,158.06	\$ 146,712.13	\$ 8,283.75

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS**

Department: Sheriff's Office
Function: Investigations

Total 1st Tier Allocation \$ 580,098.10
Total 2nd Tier Allocation 9,599.59

Total Allocated Cost \$ 589,697.70

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff-Investigations	100	100.00%	580,098.10	-	580,098.10	9,599.59	589,697.70
Total	100	100.00%	\$ 580,098.10	\$ -	\$ 580,098.10	\$ 9,599.59	\$ 589,697.70

Allocation Basis: Direct Allocation to the Benefiting Department

Allocation Source: County Financial Records & Reports

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS**

Department: Sheriff's Office
Function: Patrol

Total 1st Tier Allocation \$ 1,295,083.75
Total 2nd Tier Allocation 19,506.68

Total Allocated Cost \$ 1,314,590.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff-Patrol	100	100.00%	1,295,083.75	-	1,295,083.75	19,506.68	1,314,590.44
Total	100	100.00%	\$ 1,295,083.75	\$ -	\$ 1,295,083.75	\$ 19,506.68	\$ 1,314,590.44

Allocation Basis: Direct Allocation to the Benefiting Department

Allocation Source: County Financial Records & Reports

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS**

Department: Sheriff's Office
Function: Communications

Total 1st Tier Allocation \$ 663,876.63
Total 2nd Tier Allocation 11,507.02
Total Allocated Cost \$ 675,383.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff-Communications	100	100.00%	663,876.63	-	663,876.63	11,507.02	675,383.65
Total	100	100.00%	\$ 663,876.63	\$ -	\$ 663,876.63	\$ 11,507.02	\$ 675,383.65

Allocation Basis: Direct Allocation to the Benefiting Department

Allocation Source: County Financial Records & Reports

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS**

Department: Sheriff's Office
Function: Adult Corrections

Total 1st Tier Allocation \$ 1,511,414.11
Total 2nd Tier Allocation 29,120.58

Total Allocated Cost \$ 1,540,534.70

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff-Corrections	100	100.00%	1,511,414.11	-	1,511,414.11	29,120.58	1,540,534.70
Total	100	100.00%	\$ 1,511,414.11	\$ -	\$ 1,511,414.11	\$ 29,120.58	\$ 1,540,534.70

Allocation Basis: Direct Allocation to the Benefiting Department

Allocation Source: County Financial Records & Reports

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS**

Department: Sheriff's Office
Function: Juvenile Detention

Total 1st Tier Allocation \$ 4,938.23
Total 2nd Tier Allocation 219.83
Total Allocated Cost \$ 5,158.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Juvenile Detention/Shelter Home	100	100.00%	4,938.23	-	4,938.23	219.83	5,158.06
Total	100	100.00%	\$ 4,938.23	\$ -	\$ 4,938.23	\$ 219.83	\$ 5,158.06

Allocation Basis: Direct Allocation to the Benefiting Department

Allocation Source: County Financial Records & Reports

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS**

Department: Sheriff's Office
Function: Courthouse Security

Total 1st Tier Allocation \$ 144,562.51
Total 2nd Tier Allocation 2,149.61
Total Allocated Cost \$ 146,712.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	3,269	1.64%	2,365.69	-	2,365.69	-	2,365.69
Corporation Counsel	3,016	1.51%	2,182.60	-	2,182.60	-	2,182.60
County Administrator	1,176	0.59%	851.04	-	851.04	-	851.04
Finance Department	1,728	0.87%	1,250.51	-	1,250.51	-	1,250.51
Property & Liability Insurance	378	0.19%	273.55	-	273.55	-	273.55
Facilities & Capital Management	2,077	1.04%	1,503.07	-	1,503.07	-	1,503.07
County Treasurer	1,014	0.51%	733.81	-	733.81	-	733.81
Central Services-Communications	2,045	1.02%	1,479.91	-	1,479.91	-	1,479.91
Clerk of Courts	9,529	4.77%	6,895.89	-	6,895.89	-	6,895.89
Sheriff's Office	14,284	7.15%	10,336.96	-	10,336.96	-	10,336.96
County Clerk	2,400	1.20%	1,736.82	-	1,736.82	32.00	1,768.81
Judicial	18,230	9.13%	13,192.57	-	13,192.57	243.03	13,435.60
District Attorney	6,533	3.27%	4,727.76	-	4,727.76	87.09	4,814.85
Sheriff-Corrections	109,320	54.73%	79,112.01	-	79,112.01	1,457.37	80,569.39
Emergency Management	469	0.23%	339.40	-	339.40	6.25	345.66
Justice Alternatives Programs	425	0.21%	307.56	-	307.56	5.67	313.23
Register of Deeds	4,376	2.19%	3,166.80	-	3,166.80	58.34	3,225.13
Other Departments / Programs	19,493	9.76%	14,106.57	-	14,106.57	259.87	14,366.44
Total	199,762	100.00%	\$ 144,562.51	\$ -	\$ 144,562.51	\$ 2,149.61	\$ 146,712.13

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS**

Department: Sheriff's Office
Function: Other Law Enforcement

Total 1st Tier Allocation \$ 7,930.70
Total 2nd Tier Allocation 353.05

Total Allocated Cost \$ 8,283.75

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments / Programs	100	100.00%	7,930.70	-	7,930.70	353.05	8,283.75
Total	100	100.00%	\$ 7,930.70	\$ -	\$ 7,930.70	\$ 353.05	\$ 8,283.75

Allocation Basis: Direct Allocation to the Benefiting Department

Allocation Source: County Financial Records & Reports

DEPARTMENT 14
FISCAL 2024

MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Sheriff's Office

Grantee Department	Total	Investigations	Patrol
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Information Technology	-	-	-
Human Resources	2,365.69	-	-
Corporation Counsel	2,182.60	-	-
County Administrator	851.04	-	-
Finance Department	1,250.51	-	-
Property & Liability Insurance	273.55	-	-
Facilities & Capital Management	1,503.07	-	-
County Treasurer	733.81	-	-
Central Services-Communications	1,479.91	-	-
Clerk of Courts	6,895.89	-	-
Sheriff's Office	10,336.96	-	-
Child Support	-	-	-
Soc Svcs- Administration	-	-	-
Soc Svcs- Income Maint	-	-	-
Soc Svcs- Programs	-	-	-
Special Education	-	-	-
Health Department	-	-	-
NCHCC	-	-	-
ADRC	-	-	-
Juvenile Detention/Shelter Home	5,158.06	-	-
County Clerk	1,768.81	-	-
Judicial	13,435.60	-	-
District Attorney	4,814.85	-	-
Sheriff-Patrol	1,314,590.44	-	1,314,590.44
Sheriff-Investigations	589,697.70	589,697.70	-
Sheriff-Communications	675,383.65	-	-
Sheriff-Corrections	1,621,104.08	-	-
Emergency Management	345.66	-	-
Justice Alternatives Programs	313.23	-	-
Conservation, Planning & Zoning	-	-	-
Parks, Recreation & Forestry	-	-	-

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Sheriff's Office

Grantee Department	<u>Total</u>	<u>Investigations</u>	<u>Patrol</u>
Solid Waste	-	-	-
Highway	-	-	-
Central Wisconsin Airport	-	-	-
UW Extension	-	-	-
UW Dormitory	-	-	-
Library	-	-	-
Veterans	-	-	-
Register of Deeds	3,225.13	-	-
Other Departments / Programs	22,650.19	-	-
	<hr/>	<hr/>	<hr/>
	\$ 4,280,360.42	\$ 589,697.70	\$ 1,314,590.44

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Sheriff's Office

Grantee Department	Communications	Adult Corrections	Juvenile Detention	Courtthouse Security
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Information Technology	-	-	-	-
Human Resources	-	-	-	2,365.69
Corporation Counsel	-	-	-	2,182.60
County Administrator	-	-	-	851.04
Finance Department	-	-	-	1,250.51
Property & Liability Insurance	-	-	-	273.55
Facilities & Capital Management	-	-	-	1,503.07
County Treasurer	-	-	-	733.81
Central Services-Communications	-	-	-	1,479.91
Clerk of Courts	-	-	-	6,895.89
Sheriff's Office	-	-	-	10,336.96
Child Support	-	-	-	-
Soc Svcs- Administration	-	-	-	-
Soc Svcs- Income Maint	-	-	-	-
Soc Svcs- Programs	-	-	-	-
Special Education	-	-	-	-
Health Department	-	-	-	-
NCHCC	-	-	-	-
ADRC	-	-	-	-
Juvenile Detention/Shelter Home	-	-	5,158.06	-
County Clerk	-	-	-	1,768.81
Judicial	-	-	-	13,435.60
District Attorney	-	-	-	4,814.85
Sheriff-Patrol	-	-	-	-
Sheriff-Investigations	-	-	-	-
Sheriff-Communications	675,383.65	-	-	-
Sheriff-Corrections	-	1,540,534.70	-	80,569.39
Emergency Management	-	-	-	345.66
Justice Alternatives Programs	-	-	-	313.23
Conservation, Planning & Zoning	-	-	-	-
Parks, Recreation & Forestry	-	-	-	-

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Sheriff's Office

Grantee Department	Communications	Adult Corrections	Juvenile Detention	Courthouse Security
Solid Waste	-	-	-	-
Highway	-	-	-	-
Central Wisconsin Airport	-	-	-	-
UW Extension	-	-	-	-
UW Dormitory	-	-	-	-
Library	-	-	-	-
Veterans	-	-	-	-
Register of Deeds	-	-	-	3,225.13
Other Departments / Programs	-	-	-	14,366.44
	\$ 675,383.65	\$ 1,540,534.70	\$ 5,158.06	\$ 146,712.13

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Sheriff's Office

Grantee Department	<u>Other Law Enforcement</u>
Building Depreciation	\$ -
Equipment Depreciation	-
Special Accounting	-
Information Technology	-
Human Resources	-
Corporation Counsel	-
County Administrator	-
Finance Department	-
Property & Liability Insurance	-
Facilities & Capital Management	-
County Treasurer	-
Central Services-Communications	-
Clerk of Courts	-
Sheriff's Office	-
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-Patrol	-
Sheriff-Investigations	-
Sheriff-Communications	-
Sheriff-Corrections	-
Emergency Management	-
Justice Alternatives Programs	-
Conservation, Planning & Zoning	-
Parks, Recreation & Forestry	-

**DEPARTMENT 14
FISCAL 2024**

**MARATHON COUNTY, WISCONSIN
SHERIFF'S OFFICE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Sheriff's Office

Grantee Department	<u>Other Law Enforcement</u>
Solid Waste	-
Highway	-
Central Wisconsin Airport	-
UW Extension	-
UW Dormitory	-
Library	-
Veterans	-
Register of Deeds	-
Other Departments / Programs	8,283.75
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	<u>\$ 8,283.75</u>