

PROCEEDINGS OF THE BROWN COUNTY EXECUTIVE COMMITTEE

Pursuant to Section 18.94 Wis. Stats., a regular meeting of the **Brown County Executive Committee** was held on Monday, July 6, 2009 in Room 200 of the Northern Building – 305 East Walnut Street, Green Bay, Wisconsin

Present: Mary Scray, Guy Zima, Bernie Erickson, Pat Evans, Tom Lund, Andy Nicholson, John Vander Leest

Excused:

Also Present: Tom Hinz, Jayme Sellen, Sara Perrizo, Lynn VandenLangenberg, Bob Heimann, Fred Mohr, Don VanderKelen, Debbie Klarkowski, Paula Kazik, Heidi Hietpas, Supervisors Andrews and LaViolette.
Other Interested Parties.

I. Call meeting to order:

The meeting was called to order by Chair Scray at 6:00 p.m.

II. Approve/modify agenda:

A MOTION WAS MADE BY SUPERVISOR LUND AND SECONDED BY SUPERVISOR EVANS TO APPROVE. Vote taken. MOTION CARRIED UNANIMOUSLY.

III. Approve/modify minutes of June 8, 2009 and Special Executive June 17, 2009:

A MOTION WAS MADE BY SUPERVISOR LUND AND SECONDED BY SUPERVISOR ERICKSON TO APPROVE. Vote taken. MOTION CARRIED UNANIMOUSLY.

Comments from the Public/Such Other Matters as Authorized by Law: None.

Chair Scray noted that Such Other Matters as Authorized by Law will be removed from the agenda starting next month.

Communications

- 1. Communication from Supervisor Vander Leest re: Request for each Standing Committee to forward a list of priorities to the County Executive for preparation of the 2010 budget. (Referred from June County Board.)**

Supervisor Lund stated that any supervisor could bring forward a list of priorities to the County Executive. The County Executive gives the Board the budget as he prepares it and the Board will prioritize what they think is important.

Supervisor Erickson stated that at the Planning, Development and Transportation Committee meeting the County Executive was asked whether or not in preparation of the budget were they already prioritizing and he had explained it was the goal. Erickson felt this communication was a duplication of efforts and the committee had made the motion to "receive and place on file".

A MOTION WAS MADE BY SUPERVISOR LUND AND SECONDED BY SUPERVISOR EVANS TO RECEIVE AND PLACE ON FILE. Ayes 2 (Lund, Erickson) Nays: 3 (Vander Leest, Evans, Scray). Motion failed 2-3.

Supervisor Vander Leest arrived at 6:05 p.m.

Supervisor Vander Leest asked that the communication be held for one more month while committees are looking at items that they may want or not want included in the budget. The intension was that the list of priorities as a committee be sent on to the County Executive in preparation for the budget. Vander Leest felt that often times they are at the very last of the discussion, the County Executive makes up the budget and the Board has to decide on changes or additions and he felt it was better that the Board gives input as soon as possible.

A MOTION WAS MADE BY SUPERVISOR VANDER LEEST AND SECONDED BY SUPERVISOR EVANS TO HOLD FOR ONE MONTH. Vote taken. Ayes: 3 (Vander Leest, Evans, Scray); Nays: 2 (Erickson, Lund). MOTION PASSES 3-2.

Supervisor Nicholson arrived at 6:09 p.m.

Supervisor Zima arrived at 6:12 p.m.

Legal Bills

2. Review and Possible Action on Legal Bills to be paid.

A MOTION WAS MADE BY SUPERVISOR VANDER LEEST AND SECONDED BY SUPERVISOR EVANS TO PAY LEGAL BILLS. Vote taken. MOTION CARRIED UNANIMOUSLY.

Reports

3. County Executive Report.
 - a. Mental Health Center - Closed Session: Pursuant to sec. 19.85(1) (c), Wis. Stats., to consider performance evaluation data of public employees.

Recording Secretary excused at 6:14 p.m.

A MOTION WAS MADE BY SUPERVISOR LUND AND SECONDED BY SUPERVISOR ERICKSON TO ENTER INTO CLOSED SESSION. PRESENT: LUND, ERICKSON, SCRAY, VANDER LEEST, EVANS, NICHOLSON, ZIMA. ALSO PRESENT: EXECUTIVE HINZ, JAYME SELLEN, LYNN VANDEN LANGENBERG, DEBBIE KLARKOWSKI, FRED MOHR, DON VANDERKELEN, SUPERVISORS LA VIOLETTE AND ANDREWS. MOTION APPROVED UNANIMOUSLY.

A MOTION WAS MADE BY LUND AND SECONDED BY TO PURSUE A OPERATIONAL AND/OR MANAGEMENT RFP FOR THE MENTAL HEALTH CENTER. Vote taken. MOTION CARRIED UNANIMOUSLY.

- b. Budget Status Financial Report for May 31, 2009:

Executive Hinz stated that he had two things to report. First, Human Services Interim Director had submitted his resignation and secondly, Hinz stated that the Federal Government had sent out an RFP looking for land to build a VA clinic in Northeast Wisconsin. Hinz stated he had discussions with Chairman Zima and they are going to propose 20-25 acres of the "Traditional Neighborhood Development" land out by the jail.

A MOTION WAS MADE BY SUPERVISOR NICHOLSON AND SECONDED BY SUPERVISOR EVANS TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.

4. **Labor Negotiator Report.**

Don Vanderkelen stated in response to the Labor Contracts, they are making headway and he doesn't have any doubts that they will meet the guidelines that were discussed at the County Board meeting.

A MOTION WAS MADE BY SUPERVISOR NICHOLSON AND SECONDED BY SUPERVISOR ERICKSON TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.

#4a **Human Resources Report - Update Supervisor Nicholson's committee on organizational efficiency efforts.**

Vanderkelen stated in spring of 2008 a committee was designed to look at possibilities, increase efficiency and determine whether management was handling the management function. He understood there is some difficulty of certain departments within the County and the desires of the municipal employer are not carried out. Vanderkelen stated he had met with Chairman Nicholson on several occasions and reviewed total employment in the county. Nicholson pointed out that there had to be centralization of quality standards and Brown County does not have that. A uniform management structure is needed. All positions will need to be analyzed by Human Resources with the cooperation of all the department heads. It also had been decided that the work of this committee must be accelerated and move much faster.

Supervisor Nicholson stated that one of the largest issues when asking for a definition and analysis of certain positions is the need for corporation from the dept to substantiate certain positions. He felt this directive of cooperation should come from the Executive. When dept heads are not presenting the material there is a question of whether this position is warranted. Nicholson stated that if department heads have not substantiated the need for a position, he will present at the Executive committee no warrant to keep the position on the table of organization.

A MOTION WAS MADE BY SUPERVISOR LUND AND SECONDED BY SUPERVISOR EVANS TO MOVE FORWARD WITH PROCESS. Vote taken. MOTION CARRIED UNANIMOUSLY.

5. **Internal Auditor Report.**

- a. **Closed Session: Pursuant to sec. 19.85(1)(e) for the purpose of deliberating contractual changes with the lease of public properties at the golf course where competitive or bargaining reasons require a closed session.**

Recording Secretary excused at 8:02 p.m.

A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR VANDER LEEST TO ENTER INTO CLOSED SESSION. PRESENT: LUND, ERICKSON, SCRAY, VANDER LEEST, EVANS, NICHOLSON, ZIMA. ALSO PRESENT: EXECUTIVE HINZ, JAYME SELLEN, SARA PERRIZO, FRED MOHR, DON VANDERKELEN, SUPERVISORS LA VIOLETTE AND ANDREWS. MOTION APPROVED UNANIMOUSLY.

b. Discussion and Possible Action re: Refer to Internal Auditor to conduct a survey regarding how chargebacks are handled in other counties. (Motion from June Administration Committee.)

Sara Perrizo provided handouts (attached) re: County Indirect Cost Chargeback Survey, Indirect Cost Chargebacks Select Counties in Wisconsin Updated May 27, 2009 and Brown County Chargeback and Allocation Summary 6/25/2009. Perrizo stated she had found with these surveys that there is no definite answer of what other counties do and they all handle it differently. She felt to allocate these overhead costs back to departments make sense. She believed Brown County is more detailed than other counties and thinks it is to our benefit and helps make decisions.

Lund stated that they wanted to know if certain departments were cheating other departments on their cost structure.

Lynn VandenLangenberg, Director of Administration explained that each of the departments that chargeback do come in and ask for property tax levy. What's charged gets dumped into the general fund. When budget packets are sent out, each department gets a list of what is being charged by each area. If something is out of line they should call those departments, they have the right to question it.

Lund stated that the real concern is what they have to work on for this budget. Are they looking at a 3% raise overall in tax levy or will they zero base budget this and not have to cut services dramatically. No one on the Board knows yet because they do not have the numbers. Perrizo responded that the indirect costs do not affect the levy because the revenue goes to the charging departments; it's not a levy increase. Lund stated if you have a budget and your indirect costs go way up and you are supposed to budget 10% you have to cut people, you can't cut your indirect cost. VandenLanganberg stated that if the County wanted to save money, it doesn't matter if the chargebacks are recorded or not, it's really when you pay the personnel, the staff and the utility bill. Whether you charge it back or not, the costs are the same. Supervisor Zima stated that chargebacks reflect actual cost; it's just that some departments complain that they are being charged too much for services and they feel they aren't getting those services.

Vandenlangenberg noted that there were departments that were created to serve taxpayers. The "behind the scenes" departments such as IS, accounting, etc. are departments that chargeback and are not even known to the taxpayers. These departments are providing services to the departments that are providing services to the taxpayer.

A MOTION WAS MADE BY SUPERVISOR ERICKSON AND SECONDED BY SUPERVISOR NICHOLSON TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.

- c. **Discussion and Possible Action re: Human Resources to develop a job description and analysis for reclassification of the Internal Auditor to a position of Internal Auditor/Board Research Analyst. (Referred from June meeting.)**

A MOTION WAS MADE BY SUPERVISOR ERICKSON AND SECONDED BY SUPERVISOR EVANS TO MOVE FORWARD WITH THE JOB DESCRIPTION. No vote taken.

Debbie Klarkowski, Human Resources Directors, stated that in the current job description it does include: Researches and gathers information and relevant data to answer questions and concerns raised by County Board members; Provides research and analytical staff support services to the Brown County Board of Supervisors under general direction of the Board Chair; and Researches and compiles information and relevant data for the assembly of the Board of Supervisors budget.

Perrizo stated there had been discussion and questioned whether to allow directive to could come from committee chairs. The code states work at the direction of the County Board Chair and the Director of Administration.

Zima stated the reason he had suggested putting this in place was to aid the committee and their chairman.

Lund felt it should be controlled through the chair or the vice chair if the chair is unavailable. He felt with respect to the chair, supervisors shouldn't be going around the chair on everything.

A MOTION WAS MADE BY SUPERVISOR NICHOLSON AND SECONDED BY SUPERVISOR LUND TO ADD IN THE INTERNAL AUDITORS JOB DESCRIPTION THAT IN THE ABSENCE OF THE CHAIR OR VICE CHAIRS APPROVAL, THE REQUEST CAN BE PUT THROUGH THE EXECUTIVE COMMITTEE AND THE COUNTY BOARD FOR APPROVAL. Vote taken. MOTION CARRIED UNANIMOUSLY.

- d. **Budget Status Financial Report for May 31, 2009.**

Perrizo stated that she had received the printing charges for June and they were down.

A MOTION WAS MADE BY SUPERVISOR NICHOLSON AND SECONDED BY SUPERVISOR LUND TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.

- e. **Other. No action.**

6. **Board Attorney Report.**

Board Attorney, Fred Mohr, stated they are looking into the purchasing procedure

and have met on it and are continuing their work on it and will have more next month.

A MOTION WAS MADE BY SUPERVISOR NICHOLSON AND SECONDED BY SUPERVISOR EVANS TO RECEIVE AND PLACE ON FILE. Vote taken. MOTION CARRIED UNANIMOUSLY.

Resolution, Ordinances

7. **Resolution re: Establishing a Maximum Rate Assessed Against Municipalities for Contributions to the Wisconsin Retirement System. (Referred from June County Board.)**

Supervisor Lund suggested changing the word "Against" to "To".

Supervisor Zima felt that there were words in the resolution that were Mr. Theisen's opinion. He stated that in the past there was a huge surplus and instead of adding those funds into the reserve it was decided to distribute the money. The leveling system in the past allowed for changes in the rise and fall of the market. The Wisconsin Retirement system is a defined benefit pension program that costs more than the more common 401k. This system is often times partially funded by the employer and the employee however at times it ends up being funded strictly by the employer because of contract negotiations.

VandenLangenberg stated there was a correction on the resolution. The "WHEREAS" that states there will be an increase of approximately \$540,000 should be \$457,000.

A MOTION WAS MADE BY SUPERVISOR ZIMA AND SECONDED BY SUPERVISOR LUND TO REFER THE RESOLUTION BACK TO PUT TOGETHER A RESOLUTION THAT REQUESTS THAT THE STATE OF WISCONSIN WEAN THEMSELVES FROM THE DEFINED PENSION PROGRAM AND MOVE TO THE 457 PROGRAM FOR ALL NEW EMPLOYEES. Vote taken. MOTION CARRIED UNANIMOUSLY.

8. **Closed Session: For the purpose of deliberating whenever competitive or bargaining reasons require a closed session pursuant to 19.85 (1)(e). In the alternative, the Executive committee is meeting for the purpose of collective bargaining and is not subject to the Wisconsin open meetings law pursuant to 19.82 (1) of the Wisconsin State Statutes, and also for the purpose of conferring with legal counsel for Brown County as to legal advice concerning strategy as to litigation pending pursuant to sec. 19.85 (1) (g) of the Wisconsin State Statutes. No closed session held.**
9. **Such Other Matters as Authorized by Law: None**

Motion made by Supervisor Evans and seconded by Supervisor Nicholson to adjourn at 9:15 p.m. MOTION APPROVED UNANIMOUSLY

Respectfully submitted,

Alicia A. Loehlein
Recording Secretary

Brown County
Chargeback and Allocation Summary
6/25/2009

In many governments and businesses, chargebacks and allocations are recorded to properly account for the true costs of doing business or providing a service. Knowing the true costs benefit an organization to:

1. Knowing that the business/service is worth the total costs (direct and indirect).
2. Total costs also assist in determining charges for the products or services.
 - a. Grants
 - b. Delegated State functions
 - c. Rates & fees
 - d. Inter-governmental agreements
3. Checks and balances – are the charges by the departments reasonable? The costs being charged can and should be questioned by the department being charged.

The chargeback process is used for centralized functions (both County-wide and within departments) and government-wide costs. Central service departments rarely provide services directly to the taxpayers of Brown County, but rather provide services to departments that facilitate their taxpayer service delivery.

Following is a table illustrates the multiple chargebacks by Brown County.

	Chargeback	Basis of Charge	Amount	
	Indirect Costs:			
1	Facilities	Square footage & depreciation	3,036,000	
2	Human Resources	No. of employees in department	1,111,000	
3	Finance	AP vouchers & payroll	1,069,000	
4	Corp Counsel	Department support provided	598,000	
5	Purchasing	Purchase orders issued	215,000	
6	Executive	No. of employees in department	196,000	
7	IS	IS budget charges # of PCs & # of employees	4,196,000	
8	Treasurer	Receipts processed	85,000	
9	Doc. Mgmt. Ctr.	Detail work orders	13,000	
10	County Audit	AP Vouchers	70,000	
11	Health Insurance	Employees enrolled – premium %	17,950,000	
12	Dental Insurance	Employees enrolled – premium %	1,400,000	
13	Work Comp Insurance	Position risk & experience	517,000	
14	Disability Insurance	Eligible employees & claims	390,000	
15	Property & Liability Ins.	Property values & coverage needs	833,000	
16	Legal services	Outside counsel costs	279,000	
17	Copy center	Copies needed	278,000	
18	Mail	Usage	350,000	
19	Copiers	Usage	78,000	
20	Multiple inter-department charges			

All departments would not have a complete picture of the expenses incurred by the County for that department to operate if chargebacks are not recorded. The following areas would have less income if chargebacks are not applied to the department budget expenses.

1. Mental Health Center – rates; cost report
2. Community Programs – state aid
3. Child Support – state reimburses 2/3 of costs
4. Emergency Management Office – grant funds allow overhead
5. Medical Examiner – intergovernmental agreements
6. Corporation Counsel – IV-D and IV-E chargebacks
7. County Clerk – Election revenue charge computation
8. U.W. Extension – Grant revenue
9. Airport
10. Highway
11. Port & Solid Waste
12. New Zoo
13. Shelter Care – recovered in rates sets

Taxpayers

**County Departments
providing services
to Taxpayers**

**Indirect Costs
providing services
To County Depts.**

County Indirect Cost Chargeback Survey

1. Does your county allocate (internal) indirect charges to departments?

Barron	Yes
Brown	Yes
Burnett	Yes
Calumet	Yes
Chippewa	Yes
Columbia	yes
Dane	Some departments receive an allocation, some do not.
Dodge	Dodge County does not allocate indirect costs to departments.
Florence	Yes
Florence	Yes
Green	We prepare an indirect cost plan and costs are allocated to departments, but they are not direct charged (do not show up on the general ledger as an actual cost in the receiving department).
Green Lake	No
Iowa	No
Jackson	No
Juneau	yes
Kenosha	No - but Kenosha County does use an indirect cost plan to claim reimbursement from state and federal funding sources e.g. child support
Lafayette	No.
Manitowoc	No
Marinette	Yes
Outagamie	Yes
Ozaukee	Yes
Pepin	yes
Price	No
Rusk	Yes
Sauk	Only to those departments that can receive additional funding by having those charges allocated.
Shawano	yes
Sheboygan	Yes
Vernon	yes
Wood	Yes. We have an indirect cost plan prepared by Sequoia Consulting.

Wood	1. Child Support, 2. Social Services, 3. Health, 4. Unified Services, 5. Edgewater Nursing Home, 6. Norwood Health Center 7. Aging Transportation, 8. Dispatch, 9. Circuit Courts, 10. Highway, 11. Parks & Forestry 12. Land Conservation, 13. UW Extension, 14. Emergency Management, 15. Radio Communications, 16. Planning & Zoning, 17. Register of Deeds, 18. Veterans,
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2. If yes, which departments in your county are charged (internal) indirect costs?	
Barron	Health & Human Services Public Health (part of DHHS) Child Support Highway Aging ADRC
Brown	Building Use Document Center Audit Fees Purchasing Facilities Management County Executive Human Resources Finance & Accounting Information Management (space use) County Treasurer Corporation Counsel Clerk of Courts (to Child Support only) Court Commissioners (to Child Support only)
Burnett	Treasures, County Clerk, Child Support, HHS, Administration
Calumet	Human Services, Aging & Disability Resource Center, Child Support Agency, Home Health Care & Hospice Agency
Chippewa	Human Services, Child Support, Aging/ADRC, Public Health, ...other depts. use the indirect costs to fully build rates of service costs.
Columbia	All Departments for insurance & MIS charges
Dane	The enterprise departments or departments that can claim these costs for reimbursement such as child support or our human services department.
Dodge	N/A
Florence	All departments
Florence	All Departments
Green	All departments have some form of indirect costs.
Juneau	Human Services, Health Dept, Child Support, Public Works and Sheriff
Lafayette	None.
Manitowoc	N.A.
Marinette	Child Support, Health and Human Services, Emergency Government, Land Information (Wildlife Damage Program)
Outagamie	Airport, Solid Waste and Health and Human Services.
Ozaukee	Child Support, Lasata Nursing Care, Human Services, Aging Service, Aging and Disability Resource Center, Golf Courses, Highway, Transit
Pepin	human services, solid waste, health department, child support
Rusk	Any department in which state or grant funds will reimburse the indirect costs - mostly recycling and hhs.
Sauk	Only to Human Services and Child Support do we actually write a journal entry to record the charges. Other departments use their allocation on their grant claims, but we do not record in the books (nursing home, home care, courts, etc.)
Shawano	Social Services, Aging and Child Support
Sheboygan	All departments are charges for phones, data processing fees, and property/liability charges.
Vernon	child support h.s nursing home Health aging

	3. Which departments in your county have expenses that are charged/allocated to other county departments?
	Building Use Equipment Depreciation Property & Liability Insurance Audit and Consulting Services Labor Relations Technology Center Building Maintenance Photocopy Services Corporation Counsel Treasurer County Clerk County Administrator Family Court Commissioner Sheriff
Barron	Information Services Health & Dental Insurance Work Comp Disability Insurance Property & Liability Insurance Legal Services Copy Center Mail Center Copiers
Brown	Child Support, Administration, County Clerk, Register of Deeds, Land and Water Conservation, Sheriffs, Land Information, Highway, Airport, Clerk of Court, UW-Extension, Zoning
Burnett	Maintenance, Publishing & Records management, County Administrator, Information Services, County Treasurer, County Clerk, Finance, Personnel, Corp. Counsel, Clerk of Courts, Family Court Commissioner
Calumet	County Administrator, Risk Management, Building Maintenance, Auditing & Accounting, Finance, Treasurer, County Clerk, Information Technology, Human Resources, Corporation Counsel, Clerk of Court, Family Court Commissioner, Sheriff, Building & Equipment Depreciation
Chippewa	MIS, Highway
Columbia	Administration, clerk, co. exec., and other central service agencies.
Dane	Mail Services, Printing & Copying, Highway Dept. Services, Insurances, Computer equipment and supplies, Telecommunication, Radio Communication Repair Services
Dodge	All Departments
Florence	All Departments
Florence	Central Services Departments -- Building & Equipment Depreciation; Labor Negotiations; County Clerk; Property Maintenance; Audit & Accounting Consultants; Treasurer; Accounting; Data Center; Corporation Counsel
Green	The Information Systems Dept incur all of the copying charges and then allocate the copy cost for the copies made by department so the only remaining costs is the leases. The Highway Department will charge departments based on the work completed for departments and the departments vary depending on projects. Aging & Disability Resource Center will charge the Veterans Service Office and Social Services for driver escort fees for their clients because of funding available. Usually the expenses that are charged or allocated are due a direct service for the department being charged.
Iowa	Clerk of Courts, County Clerk, Corporation Counsel, Maintenance, Treasurer, DHHS
Jackson	Finance, Personnel, County Clerk, Duplicating, Treasurer, Maintenance, and Corporation Counsel
Juneau	Although most County departments receive administrative services that could be allocated, Kenosha County does not allocate IC internally
Kenosha	Building Depreciation Equipment Depreciation Data Processing Maintenance Labor Relations County Clerk County Treasurer Insurance Photocopy and Telephone Finance Department Personnel Clerk of Court Corporation Counsel Sheriff Other Expenses
Lafayette	Information Systems If Highway does work of another county Department, those costs are charged directly.
Manitowoc	

Marinette	Building Use, Insurance, Maintenance, Auditing & Accounting Consultants, County Administration, Human Resources, Finance Department, Corporation Counsel, County Clerk, County Treasurer, Clerk of Courts, Judicial Assistant - Circuit Court, Family Court Commissioner, District Attorney/Vitem Witness, Central Motor Pool Adjustment, Information Services Adjustment
Outagamie	HR, Finance, Maintenance, MIS, County Executive, County Clerk, Corporation Counsel, County Treasurer.
Ozaukee	Dept of Admin., Technology Resources (IT), Facility Management, Treas., County Clerk, Corp Counsel
Pepin	finance, personnel, treasurer, county clerk, maintenance
Rusk	Building and Grounds/Maintenance, Auditor (Finance and Insurance), County Clerk, County Treasurer, IT and Corporation Counsel
Sauk	Building Services, Accounting, Risk Mgmt, Communications (phone use), Personnel, MIS, Treasurer, Admin Coordinator, Corp Counsel, Court Commissioner, Sheriff (partial)
Shawano	Administration, Finance, Corp Counsel, Psrinting, Insurance, Technology Services, County Treasurer, County Clerk, Family Crt Comm., Sheriff, Clerk of Courts
Sheboygan	Phones/Insurance Info Systems Building Systems Child Support
Vernon	h.s sheriff
Winnebago	Maintenance, Finance & Purchasing, Information systems, County Exec, Human Resources, Treasurer, Corp Counsel, 1. Building Maintenance, 2. Finance, 3. Human Resources, 4. Insurance & Purchasing, 5. Telephone & Mail, 6. Information Systems, 7. County Treasurer, 8. County Clerk, 9. Corporation Counsel, 10. Family Court Commissioner, 11. Sheriff Dept Operations, 12. District Attorney, 13. Clerk of Courts
Wood	

	4. Are there any departments in your county that are neither a charging department nor a receiving department?
Barron	Yes
Brown	No
Burnett	Yes
Calumet	No
Chippewa	No
Columbia	no
Dane	yes
Dodge	Question not fully understood as charging and receiving definitions.
Florence	No
Florence	No
Green	No
Iowa	No - it depends on the year and circumstances
Jackson	yes
Juneau	yes
Kenosha	No
Lafayette	No
Manitowoc	no
Marinette	I do not believe so.
Outagamie	No, All departments are included in the plan calculations but we only choose to charge various departments their indirect costs.
Ozaukee	Register of Deeds, Parks, Conservation, Public Health, Veterans, DA, Sheriff, Emergency Mgmt. are all allocated but not charged
Pepin	yes, departments are not reporting indirect costs under grant programs (ie highway, aging, clerk of courts, etc)
Rusk	Yes
Sauk	All are included
Shawano	no - costs are allocated against all departments. Even though we do not charge all of the departments, we get a detailed allocation by department, which we use for other cost allocation purposes, such as calculating an hourly rate to provide a service, determining the true cost of a service, etc.
Sheboygan	No
Vernon	not sure
Winnebago	No
Wood	no

5. What is the name of the company that prepares your indirect cost plan?

Barron	Sequoia Consulting Group Inc.
Brown	Sequoia Consulting Group
Burnett	Sequoia
Calumet	Dennis E. Malinowski, Director Sequoia Consulting Group 1402 Trotta Court Waunakee, WI 53597 (608) 217-8193 dennym.sequoia@tds.net
Chippewa	Sequoia Consulting Group, 1402 Trotta Court, Waunakee, WI 53597, Phone 608-217-8193 Contact Person is Dennis Malinowski (dennym.sequoia@tds.net)
Columbia	Sequoia Consulting Group
Dane	Sequoia Consulting
Florence	Schenck Business Solutions
Florence	Schenck Business Solutions
Green	Sequoia Consulting Group 1402 Trotta Court Waunakee, WI 53597 608-217-8193 dennym.sequoia@tds.net
Iowa	Sequoia Consulting Group
Jackson	DMG
Juneau	Sequoia Consulting
Kenosha	Maximus
Lafayette	Sequoia Consulting Group
Manitowoc	Maximus
Marinette	Sequoia Consulting Group
Outagamie	Sequoia Counselling
Ozaukee	Ozaukee County Finance Department
Pepin	Prepared by County Finance Director (internally)
Price	MAXIMUS
Rusk	Sequoia Consulting Group 1402 Trotta Court Waunakee WI 53597 608-217-8193 dennym.sequoia@tds.net
Sauk	Sequoia Consulting Group Denny Malinowski 1402 Trotta Court Waunakee WI 53597 ph 608-217-8193 fax 608-850-3375 dennym.sequoia@tds.net
Shawano	Sequoia Consulting Group
Sheboygan	Maximus
Vernon	maximus
Winnebago	Sequoia Consulting
Wood	Sequoia Consulting Group

Indirect Cost Chargebacks
 Select Counties in Wisconsin
 Updated May 27, 2009

County	Indirect Costs Allocated?	Comments
Waukesha	yes	General fund operations do NOT get indirect costs allocated. Chargebacks only allocated to departments that can generate revenue as a result of allocation (i.e.grants).
Racine	yes	Chargebacks allocated only to departments where grants/ additional revenue can be generated as a result of the allocation.
Winnebago	yes	Only allocate Information Services and Insurance charges. Allocation is to all departments. Facilities has its own budget.
Kenosha	yes	Chargebacks only allocated to Human Services Department in order to obtain additional grant revenue.
La Crosse	yes	General fund operations do NOT get indirect costs allocated. Departments receiving indirect cost allocations include library, nursing home, highway, child support, health, human services and aging.