

STATE OF WISCONSIN

FY 2015 CENTRAL SERVICES COST ALLOCATION PLAN

PREPARED BY:

DEPARTMENT OF ADMINISTRATION
STATE CONTROLLER'S OFFICE

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 dated December 28, 2015 to establish cost allocations or billings for the year ended June 30, 2017 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which 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.

| | |
|-----------|--|
| GOV UNIT | <u>WI DEPARTMENT OF ADMINISTRATION</u> |
| SIGNATURE | <u></u> |
| OFFICIAL | <u>JEFFERY C. ANDERSON</u> |
| TITLE | <u>DEPUTY STATE CONTROLLER</u> |
| EXECUTED | <u>12/28/2015</u> |

State of Wisconsin
 Central Services Cost Allocation Plan
 Final Costs for June 30, 2015 and
 Fixed Costs for Fiscal Year 2017

| Grantee Agency | 2013 | 2015 | Carryfwd | FY 2017 | Total 2013 Actual Costs | Total 2015 Actual Costs | Difference Carryfwd to FY 2017 | FY 2017 Fixed Costs |
|---|-------------------------|-------------------------|------------------------------------|---|-------------------------------|-------------------------------|--------------------------------------|------------------------|
| | Disbursement Charges | Disbursement Charges | FY 2017 Disbursement Charges | FY 2017 Fixed Costs Disbursement Charges | | | | |
| Administration-Direct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Administration-Indirect | 2,494 | 2,282 | (212) | 2,070 | 2,494 | 2,282 | (212) | 2,070 |
| Agriculture, Trade, & Consumer Prot | 841 | 1,003 | 162 | 1,165 | 841 | 1,003 | 162 | 1,165 |
| Arts Board | 1 | 0 | (1) | (1) | 1 | 0 | (1) | (1) |
| Board for People with Developmental Dis | 68 | 59 | (9) | 50 | 68 | 59 | (9) | 50 |
| Board on Aging | 71 | 72 | 1 | 73 | 71 | 72 | 1 | 73 |
| Child Abuse & Neglect Prevention Bd | 14 | 15 | 1 | 16 | 14 | 15 | 1 | 16 |
| Children & Family Services | 794 | 869 | 75 | 944 | 794 | 869 | 75 | 944 |
| Circuit Courts | 14 | 5 | (9) | (4) | 14 | 5 | (9) | (4) |
| Corrections | 11,930 | 9,041 | (2,889) | 6,152 | 11,930 | 9,041 | (2,889) | 6,152 |
| Court of Appeals | 4 | 5 | 1 | 6 | 4 | 5 | 1 | 6 |
| District Attorneys | 309 | 301 | (8) | 293 | 309 | 301 | (8) | 293 |
| Educational Communications Board | 185 | 162 | (23) | 139 | 185 | 162 | (23) | 139 |
| Employee Trust Funds | 579 | 476 | (103) | 373 | 579 | 476 | (103) | 373 |
| Employment Relations Commission | 42 | 18 | (24) | (6) | 42 | 18 | (24) | (6) |
| Environmental Improvement Prog | 12 | 15 | 3 | 18 | 12 | 15 | 3 | 18 |
| Financial Institutions | 413 | 345 | (68) | 277 | 413 | 345 | (68) | 277 |
| Government Accountability Board | 99 | 65 | (34) | 31 | 99 | 65 | (34) | 31 |
| Governor's Office | 89 | 55 | (34) | 21 | 89 | 55 | (34) | 21 |
| Health Services | 13,391 | 13,260 | (131) | 13,129 | 13,391 | 13,260 | (131) | 13,129 |
| Higher Education Aids Board | 45 | 96 | 51 | 147 | 45 | 96 | 51 | 147 |
| Historical Society | 773 | 779 | 6 | 785 | 773 | 779 | 6 | 785 |
| Insurance Commissioner's Office | 1,247 | 1,190 | (57) | 1,133 | 1,247 | 1,190 | (57) | 1,133 |
| Investment Board | 271 | 233 | (38) | 195 | 271 | 233 | (38) | 195 |
| Judicial Council | 18 | 11 | (7) | 4 | 18 | 11 | (7) | 4 |
| Judicial Commission | 12 | 12 | 0 | 12 | 12 | 12 | 0 | 12 |
| Justice | 1,207 | 1,371 | 164 | 1,535 | 1,207 | 1,371 | 164 | 1,535 |
| Legislature | 1,320 | 1,750 | 430 | 2,180 | 1,320 | 1,750 | 430 | 2,180 |
| Lieutenant Governor's Office | 41 | 37 | (4) | 33 | 41 | 37 | (4) | 33 |
| Lower WI Riverway | 41 | 37 | (4) | 33 | 41 | 37 | (4) | 33 |
| Military Affairs | 1,438 | 1,811 | 373 | 2,184 | 1,438 | 1,811 | 373 | 2,184 |
| Natural Resources | 8,072 | 6,380 | (1,692) | 4,688 | 8,072 | 6,380 | (1,692) | 4,688 |
| Office of State Employee Relations | 185 | 189 | 4 | 193 | 185 | 189 | 4 | 193 |
| Public Defender | 1,839 | 1,778 | (61) | 1,717 | 1,839 | 1,778 | (61) | 1,717 |
| Public Instruction | 2,976 | 1,845 | (1,131) | 714 | 2,976 | 1,845 | (1,131) | 714 |
| Public Lands | 71 | 55 | (16) | 39 | 71 | 55 | (16) | 39 |
| Public Service Commission | 166 | 203 | 37 | 240 | 166 | 203 | 37 | 240 |
| Revenue | 1,548 | 3,033 | 1,485 | 4,518 | 1,548 | 3,033 | 1,485 | 4,518 |
| Safety and Professional Services | 918 | 664 | (254) | 410 | 918 | 664 | (254) | 410 |
| State Fair Park | 3,124 | 2,862 | (262) | 2,600 | 3,124 | 2,862 | (262) | 2,600 |
| State Treasurer | 2,413 | 10 | (2,403) | (2,393) | 2,413 | 10 | (2,403) | (2,393) |
| Supreme Court | 5 | 5 | 0 | 5 | 5 | 5 | 0 | 5 |
| Technical College System Board | 157 | 160 | 3 | 163 | 157 | 160 | 3 | 163 |
| Tourism | 243 | 257 | 14 | 271 | 243 | 257 | 14 | 271 |
| Transportation | 11,897 | 10,087 | (1,810) | 8,277 | 11,897 | 10,087 | (1,810) | 8,277 |
| University of Wisconsin | 363 | 292 | (71) | 221 | 363 | 292 | (71) | 221 |
| Veterans Affairs | 1,770 | 1,951 | 181 | 2,132 | 1,770 | 1,951 | 181 | 2,132 |
| Workforce Development | 6,064 | 5,094 | (970) | 4,124 | 6,064 | 5,094 | (970) | 4,124 |
| Other | 339 | 388 | 49 | 437 | 339 | 388 | 49 | 437 |
| Total | 79,913 | 70,628 | (9,285) | 61,343 | 79,913 | 70,628 | (9,285) | 61,343 |

**STATE OF WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
BANKING FEES FOR DISBURSEMENT SERVICES
NATURE AND EXTENT OF SERVICES**

The State of Wisconsin disburses funds using both paper checks and electronic fund transfers (EFT). The banking fees related to these disbursements are paid with GPR funds.

Costs are functionalized and allocated as follows:

- **Paper Disbursements**

Thirteen different check series were used for payments in FY 2015. Two of these were used for general operations and payroll. Series A - General Operations, includes all checks generated by the WiSMART system, and other checks created by agencies and sent to DOA for printing. Series B - Payroll includes all payroll checks generated for the state, with the exception of the University System.

The total costs were calculated by multiplying the check volume for series A and B checks for the fiscal year, by the per check banking fee of \$0.093. These costs appear in the Plan on schedule 1.003 - "Check Disburse Fees". They are allocated based on series A and B check counts on schedule 1.004.

- **Electronic Disbursements**

The State utilizes electronic funds transfers for payroll disbursements. The total costs were calculated by multiplying the transaction volume by the per transaction banking fee of \$0.020. These costs appear in the Plan on schedule 1.003 - "ACH Disburse Fees". They are allocated based on series B check counts because approximately 99% of the EFT volume is payroll related. The allocation appears on schedule 1.005.

State of Wisconsin
Statewide Cost Allocation Plan
Disbursement Charges
Costs to be Allocated

Schedule 1.002
FY 2015

| | 1st Allocation | 2nd Allocation | Subtotal | Total |
|---------------------------------------|-----------------------|-----------------------|------------------|------------------|
| Expenditures per Financial Statement: | | | | |
| Departmental Cost Adjustments: | | | | |
| Disburse Fees, Check | \$ 52,282 | \$ - | \$ 52,282 | \$ 52,282 |
| Disburse Fees, ACH | \$ 18,346 | \$ - | \$ 18,346 | \$ 18,346 |
| Total Departmental Cost Adjustments | \$ 70,628 | \$ - | \$ 70,628 | \$ 70,628 |
| Total to be Allocated: | <u>\$ 70,628</u> | <u>\$ -</u> | <u>\$ 70,628</u> | <u>\$ 70,628</u> |

State of Wisconsin
Statewide Cost Alloc Plan
Disbursement Charges
Schedule of Costs to be Allocated by Function

Schedule 1.003
FY 2015

| | Total | General & Admin | Check Disb Fees | ACH Disbursement Fees |
|-------------------------------|--------------|--------------------------------|----------------------------|--------------------------------------|
| Cost Adjustments | | | | |
| Departmental cost adjustments | | | | |
| Disburse Fees, Check | \$ 52,282 | | \$ 52,282 | |
| Disburse Fees, ACH | \$ 18,346 | | | \$ 18,346 |
| Functional Costs | \$ 70,628 | | \$ 52,282 | \$ 18,346 |
| Allocable Costs | \$ 70,628 | | \$ 52,282 | \$ 18,346 |
| 1st Allocation | \$ 70,628 | | \$ 52,282 | \$ 18,346 |
| <hr/> | | | | |
| Total Allocated | \$ 70,628 | \$ - | \$ 52,282 | \$ 18,346 |

State of Wisconsin
 Statewide Cost Alloc Plan
 Disbursement Charges
 Detail Allocation of Check Disbursement Fees

Schedule 1.004
 FY 2015

| User Department | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|---|-------------------------|----------------------|--------------------|---------------|---------------------|----------------------|-----------------|
| Administration | 19,292 | 3.431 | \$ 1,794 | | \$ 1,794 | | \$ 1,794 |
| Agriculture | 6,769 | 1.204 | \$ 629 | | \$ 629 | | \$ 629 |
| Board for People with Developmental Dis | 311 | 0.055 | \$ 29 | | \$ 29 | | \$ 29 |
| Board on Aging | 664 | 0.118 | \$ 62 | | \$ 62 | | \$ 62 |
| Child Abuse & Neglect Prevention Bd | 165 | 0.029 | \$ 15 | | \$ 15 | | \$ 15 |
| Children and Family Services | 7,190 | 1.279 | \$ 669 | | \$ 669 | | \$ 669 |
| Circuit Courts | 52 | 0.009 | \$ 5 | | \$ 5 | | \$ 5 |
| Corrections | 59,640 | 10.607 | \$ 5,545 | | \$ 5,545 | | \$ 5,545 |
| Court of Appeals | 52 | 0.009 | \$ 5 | | \$ 5 | | \$ 5 |
| District Attorneys | 860 | 0.153 | \$ 80 | | \$ 80 | | \$ 80 |
| Educational Communications Bd | 1,365 | 0.243 | \$ 127 | | \$ 127 | | \$ 127 |
| Employee Trust Funds | 3,981 | 0.708 | \$ 370 | | \$ 370 | | \$ 370 |
| Employment Relations Commission | 195 | 0.035 | \$ 18 | | \$ 18 | | \$ 18 |
| Environmental Improvement Program | 160 | 0.028 | \$ 15 | | \$ 15 | | \$ 15 |
| Financial Institutions | 2,925 | 0.520 | \$ 272 | | \$ 272 | | \$ 272 |
| Government Accountability Board | 536 | 0.095 | \$ 50 | | \$ 50 | | \$ 50 |
| Governor's Office | 422 | 0.075 | \$ 39 | | \$ 39 | | \$ 39 |
| Health Services | 96,232 | 17.114 | \$ 8,948 | | \$ 8,948 | | \$ 8,948 |
| Higher Educ Aids Board | 887 | 0.158 | \$ 82 | | \$ 82 | | \$ 82 |
| Historical Society | 3,674 | 0.653 | \$ 342 | | \$ 342 | | \$ 342 |
| Insurance Commissioner's Office | 12,030 | 2.139 | \$ 1,119 | | \$ 1,119 | | \$ 1,119 |
| Investment Board | 2,025 | 0.360 | \$ 188 | | \$ 188 | | \$ 188 |
| Judicial Council | 130 | 0.023 | \$ 12 | | \$ 12 | | \$ 12 |
| Judicial Commission | 114 | 0.020 | \$ 11 | | \$ 11 | | \$ 11 |
| Justice | 12,539 | 2.230 | \$ 1,166 | | \$ 1,166 | | \$ 1,166 |
| Legislature | 9,510 | 1.691 | \$ 884 | | \$ 884 | | \$ 884 |
| Lieutenant Governor's Office | 71 | 0.013 | \$ 7 | | \$ 7 | | \$ 7 |
| Lower WI Riverway | 267 | 0.047 | \$ 25 | | \$ 25 | | \$ 25 |
| Military Affairs | 12,640 | 2.248 | \$ 1,175 | | \$ 1,175 | | \$ 1,175 |
| Natural Resources | 56,198 | 9.994 | \$ 5,225 | | \$ 5,225 | | \$ 5,225 |
| Office of State Employee Relations | 650 | 0.116 | \$ 60 | | \$ 60 | | \$ 60 |
| Other | 4,190 | 0.745 | \$ 390 | | \$ 390 | | \$ 390 |
| Public Defender | 17,829 | 3.171 | \$ 1,658 | | \$ 1,658 | | \$ 1,658 |
| Public Instruction | 12,411 | 2.207 | \$ 1,154 | | \$ 1,154 | | \$ 1,154 |
| Public Lands Board | 584 | 0.104 | \$ 54 | | \$ 54 | | \$ 54 |
| Public Service Commission | 917 | 0.163 | \$ 85 | | \$ 85 | | \$ 85 |
| Revenue | 29,572 | 5.259 | \$ 2,750 | | \$ 2,750 | | \$ 2,750 |
| Safety & Professional Services | 5,562 | 0.989 | \$ 517 | | \$ 517 | | \$ 517 |
| State Fair Park | 8,542 | 1.519 | \$ 794 | | \$ 794 | | \$ 794 |
| State Treasurer | 92 | 0.016 | \$ 9 | | \$ 9 | | \$ 9 |
| Supreme Court | 52 | 0.009 | \$ 5 | | \$ 5 | | \$ 5 |
| Technical College System Board | 1,353 | 0.241 | \$ 126 | | \$ 126 | | \$ 126 |
| Tourism | 1,770 | 0.315 | \$ 165 | | \$ 165 | | \$ 165 |
| Transportation | 102,068 | 18.152 | \$ 9,490 | | \$ 9,490 | | \$ 9,490 |
| University of Wisconsin | 3,136 | 0.558 | \$ 292 | | \$ 292 | | \$ 292 |
| Veterans Affairs | 13,404 | 2.384 | \$ 1,246 | | \$ 1,246 | | \$ 1,246 |
| Workforce Development | 49,266 | 8.762 | \$ 4,581 | | \$ 4,581 | | \$ 4,581 |
| Subtotal | 562,294 | 100.00 | \$ 52,282 | \$ - | \$ 52,282 | \$ - | \$ 52,282 |
| Total | 562,294 | 100.00 | \$ 52,282 | \$ - | \$ 52,282 | \$ - | \$ 52,282 |

(A) Alloc basis: Check Series A and B Check Counts
 Source: State Disbursement Records

State of Wisconsin
 Statewide Cost Allocation Plan
 Disbursement Charges
 Detail Allocation of ACH Disbursement Fees

Schedule 1.005
 FY 2015

| User Department | Allocation Units (A) | Allocated Percent | Gross Allocated | Direct Billed | First Allocation | Second Allocation | Total Allocated |
|---|-------------------------|----------------------|--------------------|---------------|---------------------|----------------------|-----------------|
| Administration | 1,447 | 2.659 | \$ 488 | | \$ 488 | | \$ 488 |
| Agriculture | 1,108 | 2.036 | \$ 374 | | \$ 374 | | \$ 374 |
| Board for People with Developmental Dis | 90 | 0.165 | \$ 30 | | \$ 30 | | \$ 30 |
| Board on Aging | 30 | 0.055 | \$ 10 | | \$ 10 | | \$ 10 |
| Child Abuse & Neglect Prevention Bd | 0 | 0.000 | \$ - | | \$ - | | \$ - |
| Children and Family Services | 595 | 1.093 | \$ 201 | | \$ 201 | | \$ 201 |
| Circuit Courts | 0 | 0.000 | \$ - | | \$ - | | \$ - |
| Corrections | 10,368 | 19.052 | \$ 3,495 | | \$ 3,495 | | \$ 3,495 |
| Court of Appeals | 0 | 0.000 | \$ - | | \$ - | | \$ - |
| District Attorneys | 655 | 1.204 | \$ 221 | | \$ 221 | | \$ 221 |
| Educational Communications Bd | 104 | 0.191 | \$ 35 | | \$ 35 | | \$ 35 |
| Employee Trust Funds | 314 | 0.577 | \$ 106 | | \$ 106 | | \$ 106 |
| Employment Relations Commission | 1 | 0.002 | \$ 0 | | \$ 0 | | \$ 0 |
| Environmental Improvement Program | 0 | 0.000 | \$ - | | \$ - | | \$ - |
| Financial Institutions | 216 | 0.397 | \$ 73 | | \$ 73 | | \$ 73 |
| Government Accountability Board | 44 | 0.081 | \$ 15 | | \$ 15 | | \$ 15 |
| Governor's Office | 47 | 0.086 | \$ 16 | | \$ 16 | | \$ 16 |
| Health Services | 12,792 | 23.506 | \$ 4,312 | | \$ 4,312 | | \$ 4,312 |
| Higher Educ Aids Board | 39 | 0.072 | \$ 13 | | \$ 13 | | \$ 13 |
| Historical Society | 1,298 | 2.385 | \$ 438 | | \$ 438 | | \$ 438 |
| Insurance Commissioner's Office | 212 | 0.390 | \$ 71 | | \$ 71 | | \$ 71 |
| Investment Board | 134 | 0.246 | \$ 45 | | \$ 45 | | \$ 45 |
| Judicial Council | 0 | 0.000 | \$ - | | \$ - | | \$ - |
| Judicial Commission | 0 | 0.000 | \$ - | | \$ - | | \$ - |
| Justice | 609 | 1.119 | \$ 205 | | \$ 205 | | \$ 205 |
| Legislature | 2,569 | 4.721 | \$ 866 | | \$ 866 | | \$ 866 |
| Lieutenant Governor's Office | 36 | 0.066 | \$ 12 | | \$ 12 | | \$ 12 |
| Lower WI Riverway | 91 | 0.167 | \$ 31 | | \$ 31 | | \$ 31 |
| Military Affairs | 1,887 | 3.467 | \$ 636 | | \$ 636 | | \$ 636 |
| Natural Resources | 3,424 | 6.292 | \$ 1,154 | | \$ 1,154 | | \$ 1,154 |
| Office of State Employee Relations | 382 | 0.702 | \$ 129 | | \$ 129 | | \$ 129 |
| Other | 0 | 0.000 | \$ - | | \$ - | | \$ - |
| Public Defender | 356 | 0.654 | \$ 120 | | \$ 120 | | \$ 120 |
| Public Instruction | 2,049 | 3.765 | \$ 691 | | \$ 691 | | \$ 691 |
| Public Lands Board | 1 | 0.002 | \$ 0 | | \$ 0 | | \$ 0 |
| Public Service Commission | 348 | 0.639 | \$ 117 | | \$ 117 | | \$ 117 |
| Revenue | 842 | 1.547 | \$ 284 | | \$ 284 | | \$ 284 |
| Safety & Professional Services | 436 | 0.801 | \$ 147 | | \$ 147 | | \$ 147 |
| State Fair Park | 6,135 | 11.273 | \$ 2,068 | | \$ 2,068 | | \$ 2,068 |
| State Treasurer | 4 | 0.007 | \$ 1 | | \$ 1 | | \$ 1 |
| Supreme Court | 0 | 0.000 | \$ - | | \$ - | | \$ - |
| Technical College System Board | 100 | 0.184 | \$ 34 | | \$ 34 | | \$ 34 |
| Tourism | 275 | 0.505 | \$ 93 | | \$ 93 | | \$ 93 |
| Transportation | 1,770 | 3.252 | \$ 597 | | \$ 597 | | \$ 597 |
| University of Wisconsin | 0 | 0.000 | \$ - | | \$ - | | \$ - |
| Veterans Affairs | 2,091 | 3.842 | \$ 705 | | \$ 705 | | \$ 705 |
| Workforce Development | 1,521 | 2.795 | \$ 513 | | \$ 513 | | \$ 513 |
| Subtotal | 54,420 | 100.00 | \$ 18,346 | \$ - | \$ 18,346 | \$ - | \$ 18,346 |
| Total | 54,420 | 100.00 | \$ 18,346 | \$ - | \$ 18,346 | \$ - | \$ 18,346 |

(A) Alloc basis: Check Series B (Payroll) Counts
 Source: State Disbursement Records

State of Wisconsin
 Statewide Cost Allocation Plan
 Disbursement Charges
 Departmental Cost Allocation Summary

Schedule 1.006
 FY 2015

| User Department | Total | Check Disbursement Fees | ACH Disbursement Fees |
|--------------------------------------|------------------|-------------------------------|-----------------------------|
| Administration | \$ 2,282 | \$ 1,794 | \$ 488 |
| Agriculture | \$ 1,003 | \$ 629 | \$ 374 |
| Board for People w/ Dev Disabilities | \$ 59 | \$ 29 | \$ 30 |
| Board on Aging | \$ 72 | \$ 62 | \$ 10 |
| Child Abuse & Neglect Prev Bd | \$ 15 | \$ 15 | \$ - |
| Children & Family Services | \$ 869 | \$ 669 | \$ 201 |
| Circuit Courts | \$ 5 | \$ 5 | \$ - |
| Corrections | \$ 9,041 | \$ 5,545 | \$ 3,495 |
| Court of Appeals | \$ 5 | \$ 5 | \$ - |
| District Attorneys (DOA) | \$ 301 | \$ 80 | \$ 221 |
| Educational Communications Board | \$ 162 | \$ 127 | \$ 35 |
| Employe Trust Fds | \$ 476 | \$ 370 | \$ 106 |
| Employment Relations Commission | \$ 18 | \$ 18 | \$ 0 |
| Environmental Improvement Program | \$ 15 | \$ 15 | \$ - |
| Financial Institutions | \$ 345 | \$ 272 | \$ 73 |
| Government Accountability Board | \$ 65 | \$ 50 | \$ 15 |
| Governor's Office | \$ 55 | \$ 39 | \$ 16 |
| Health Services | \$ 13,260 | \$ 8,948 | \$ 4,312 |
| Higher Educ Aids Board | \$ 96 | \$ 82 | \$ 13 |
| Historical Society | \$ 779 | \$ 342 | \$ 438 |
| Insurance Commissioner's Office | \$ 1,190 | \$ 1,119 | \$ 71 |
| Investment Board | \$ 233 | \$ 188 | \$ 45 |
| Judicial Commission | \$ 12 | \$ 12 | \$ - |
| Judicial Council | \$ 11 | \$ 11 | \$ - |
| Justice | \$ 1,371 | \$ 1,166 | \$ 205 |
| Legislature | \$ 1,750 | \$ 884 | \$ 866 |
| Lower WI Riverway | \$ 37 | \$ 7 | \$ 31 |
| Lt Governor's Office | \$ 37 | \$ 25 | \$ 12 |
| Military Affairs | \$ 1,811 | \$ 1,175 | \$ 636 |
| Natural Resources | \$ 6,380 | \$ 5,225 | \$ 1,154 |
| Office of State Employees Relations | \$ 189 | \$ 60 | \$ 129 |
| Other | \$ 390 | \$ 390 | \$ - |
| Public Defender | \$ 1,778 | \$ 1,658 | \$ 120 |
| Public Instruction | \$ 1,845 | \$ 1,154 | \$ 691 |
| Public Lands Board | \$ 55 | \$ 54 | \$ 0 |
| Public Service Commission | \$ 203 | \$ 85 | \$ 117 |
| Revenue | \$ 3,033 | \$ 2,750 | \$ 284 |
| Safety & Professional Services | \$ 664 | \$ 517 | \$ 147 |
| State Fair Park | \$ 2,862 | \$ 794 | \$ 2,068 |
| State Treasurer | \$ 10 | \$ 9 | \$ 1 |
| Supreme Court | \$ 5 | \$ 5 | \$ - |
| Technical College System Board | \$ 160 | \$ 126 | \$ 34 |
| Tourism | \$ 257 | \$ 165 | \$ 93 |
| Transportation | \$ 10,087 | \$ 9,490 | \$ 597 |
| University of Wisconsin | \$ 292 | \$ 292 | \$ - |
| Veterans Affairs | \$ 1,951 | \$ 1,246 | \$ 705 |
| Workforce Development | \$ 5,094 | \$ 4,581 | \$ 513 |
| Total | \$ 70,628 | \$ 52,282 | \$ 18,346 |