

CENTRAL SERVICES COST ALLOCATION PLAN

RACINE COUNTY, WISCONSIN

Based on 2015 Financials



Racine County Wisconsin
Since 1836



Sequoia Consulting Group

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REVISED January 12, 2018

RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

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Cost Allocation Plan Overview

Racine County, Wisconsin has selected Sequoia Consulting Group to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2017 based on actual expenditures and offsetting revenues occurring during fiscal year 2015.

An indirect cost allocation plan distributes the allowable costs of central services departments to grantee departments based on allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of cost and benefit provided to its recipients (grantees). A central services department typically provides services primarily to other departments. For example, as a central services department - the Office of a County Finance Director will typically provide accounting, payroll, and other fiscal services to all county departments or agencies – but seldom, if ever, directly to the citizens of the County. Likewise, the Finance Director receives services and support from the County Treasurer, Information Technology, Human Resources, etc., and in this respect it also is a grantee department.

Each central services department is presented in this report beginning with a brief narrative describing the services provided by that department and the activities or functions provided to those grantee departments benefiting from its services. All costs for each central services department are analyzed to determine if they are allowable for charging to grantee departments and to which activity or function they will be allocated from. A detailed distribution showing the actual cost allocation basis is also presented for each function. Additionally, since central service departments also receive incoming costs from other central service departments, these incoming costs are also allocated or assigned in a second distribution or iteration of the costs. Sequoia can use an unlimited number of iterations (or cost step-downs) however typically the second iteration will distribute the balance of costs necessary for an accurately calculated plan.

This plan was prepared in accordance with the Office of Management and Budget Super Circular (2 CFR 200 Subpart E) for determination of cost allocation and basis selection.

The Summary of Allocated Costs shows all central services departments and the amount of costs allocated to each listed grantee department. The sum of costs allocated by all central services departments to one grantee department is the total allocated costs or fixed costs for 2015. When the 2015 fixed costs are compared to the 2013 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2015 fixed costs the resulting total is referred to as the Proposed Cost for 2017. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

CERTIFICATE OF COST ALLOCATION PLAN

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

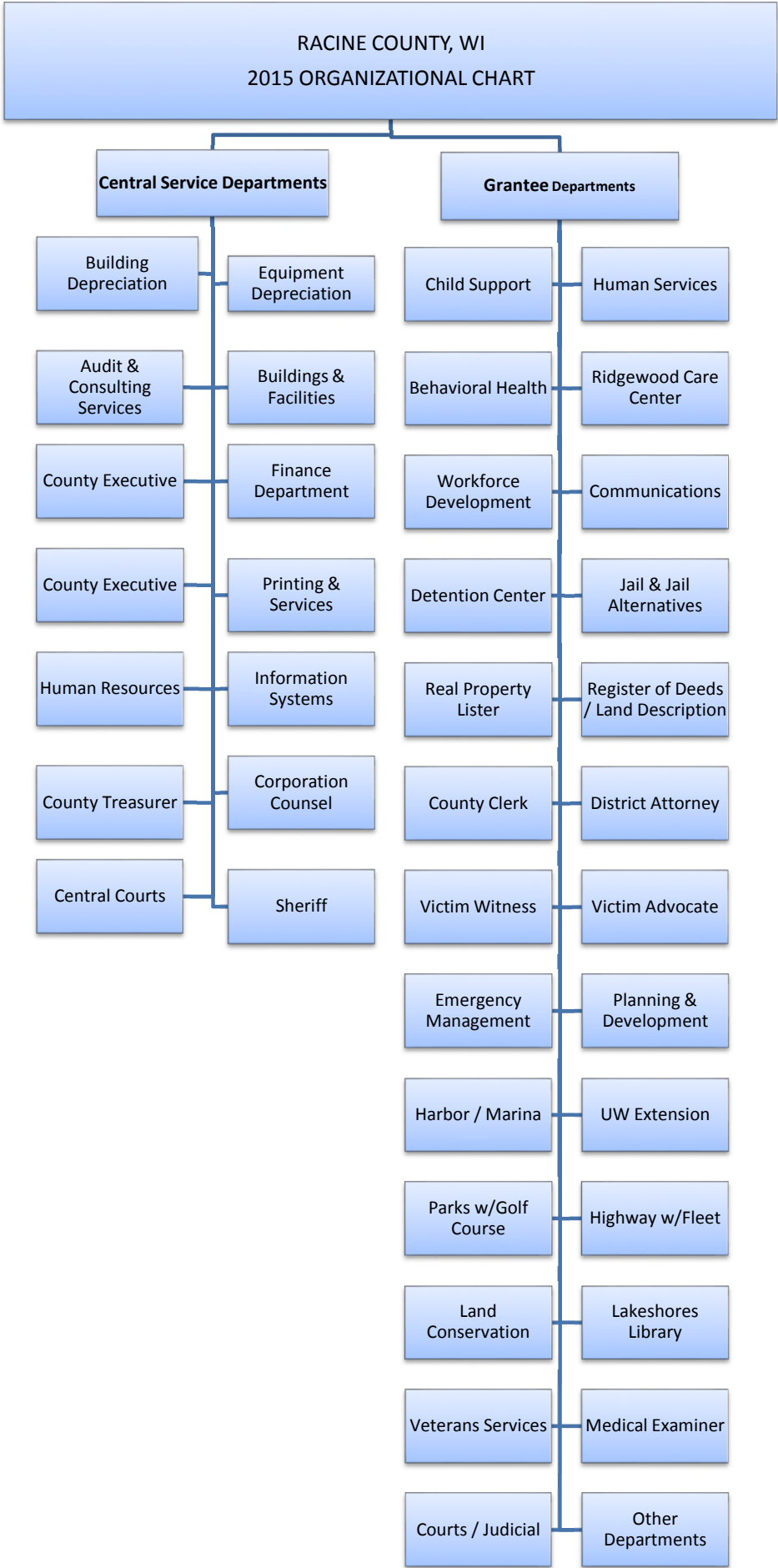
- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2015 are allowable in accordance with requirements of §200.416 "Cost allocation plans and indirect cost proposals for states, local governments and Indian tribes," and the 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.

Governmental unit: Racine County, Wisconsin

Signature: Alexandra Tillmann
Name of Official: Alexandra Tillmann
Title: Finance Director
Date of Execution: 5-6-16



SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2016

	Child Support	Human Services	Behavioral Health	Ridgewood Care Center
Central Service Departments				
Building Depreciation	\$ 21,523	\$ 157,829	\$ 53,408	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	1,108	19,750	3,460	6,027
Buildings & Facilities	5,902	56,313	14,646	66,328
County Executive	266	6,499	199	7,008
Finance Department	26,128	130,754	25,247	125,740
Printing & Services	8,157	44,151	2,354	10,874
Human Resources	22,678	111,807	17,010	155,290
Information Systems	67,961	425,606	73,933	117,769
County Treasurer	1,838	16,837	28,981	15,987
Corporation Counsel	14,638	182,179	-	15,849
Central Courts	125,042	-	-	-
Sheriff	23,356	-	-	-
Total Allocated Costs	318,598	1,151,726	219,237	520,873
Rollforward Adjustment	(54,335)	(132,951)	-	70,536
Total Proposed Costs	\$ 264,262	\$ 1,018,775	\$ 219,237	\$ 591,409

SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2016

	Workforce Development	Communications	Detention Center	Jail & Jail Alternatives
Central Service Departments				
Building Depreciation	\$ 41,315	\$ 4,410	\$ 90,274	\$ 808,151
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	2,815	645	500	1,936
Buildings & Facilities	22,655	74,909	24,755	1,293,663
County Executive	5,289	5,764	169	6,271
Finance Department	14,263	36,935	10,206	74,303
Printing & Services	10,135	535	97	9,493
Human Resources	8,409	49,010	14,415	95,763
Information Systems	87,327	34,938	15,879	85,881
County Treasurer	864	633	1,050	3,047
Corporation Counsel	-	2,660	-	32,500
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total Allocated Costs	<u>193,071</u>	<u>210,440</u>	<u>157,346</u>	<u>2,411,008</u>
Rollforward Adjustment	<u>(41,285)</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Proposed Costs	<u>\$ 151,785</u>	<u>\$ 210,440</u>	<u>\$ 157,346</u>	<u>\$ 2,411,008</u>

SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2016

	Real Property Lister	Register of Deeds / Land Description	County Clerk	District Attorney
Central Service Departments				
Building Depreciation	\$ 2,879	\$ 10,280	\$ 3,793	\$ 14,243
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	341	299	987
Buildings & Facilities	11,847	42,306	15,610	58,618
County Executive	11	68	48	99
Finance Department	551	7,870	6,015	14,722
Printing & Services	-	6,439	34,685	3,842
Human Resources	960	5,765	4,083	8,456
Information Systems	2,738	25,848	12,093	3,582
County Treasurer	6	8,870	5,081	487
Corporation Counsel	1,485	4,713	12,849	1,898
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total Allocated Costs	20,478	112,499	94,555	106,934
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 20,478	\$ 112,499	\$ 94,555	\$ 106,934

SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2016

	Victim Witness	Victim Advocate	Emergency Management	Planning & Development Services
Central Service Departments				
Building Depreciation	\$ 7,364	\$ 531	\$ 9,510	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	196	164	103	500
Buildings & Facilities	30,307	2,184	15,222	-
County Executive	56	11	36,343	63
Finance Department	4,660	2,076	1,693	8,340
Printing & Services	909	259	4	834
Human Resources	4,805	960	1,032	5,367
Information Systems	1,010	-	16,246	-
County Treasurer	78	74	71	3,539
Corporation Counsel	-	-	1,489	23,937
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total Allocated Costs	49,385	6,258	81,712	42,580
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 49,385	\$ 6,258	\$ 81,712	\$ 42,580

SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2016

	Harbor / Marina	UW Extension	Parks w/Golf Course	Highway w/Fleet
Central Service Departments				
Building Depreciation	\$ -	\$ 6,241	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	28	510	2,394	7,401
Buildings & Facilities	-	15,706	-	-
County Executive	-	15,570	110	648
Finance Department	306	5,036	23,588	87,899
Printing & Services	243	2,037	2,054	1,114
Human Resources	-	-	9,428	56,608
Information Systems	7,388	21,172	-	55,760
County Treasurer	121	526	7,187	1,835
Corporation Counsel	18,215	-	12,361	18,302
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total Allocated Costs	26,301	66,798	57,121	229,567
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 26,301	\$ 66,798	\$ 57,121	\$ 229,567

SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2016

	Land Conservation	Lakeshores Library	Veterans Service	Medical Examiner
Central Service Departments				
Building Depreciation	\$ -	\$ -	\$ 1,436	\$ 528
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	234	-	187	566
Buildings & Facilities	-	-	394	2,172
County Executive	23	5,190	23	36,343
Finance Department	3,782	-	3,122	6,035
Printing & Services	(651)	-	600	275
Human Resources	1,922	-	1,922	1,032
Information Systems	-	-	2,646	4,245
County Treasurer	835	-	70	381
Corporation Counsel	-	-	-	1,330
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total Allocated Costs	6,144	5,190	10,401	52,906
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 6,144	\$ 5,190	\$ 10,401	\$ 52,906

SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2016

	Courts & Judicial	Other Departments	Total Allocated Costs
Central Service Departments			
Building Depreciation	\$ -	\$ 30,285	\$ 1,264,000
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	6,910	57,061
Buildings & Facilities	-	145,373	1,898,910
County Executive	-	36,570	162,640
Finance Department	-	106,446	725,719
Printing & Services	-	28,272	166,712
Human Resources	-	33,819	610,542
Information Systems	-	2,788	1,064,811
County Treasurer	-	72,295	170,691
Corporation Counsel	-	55,382	399,785
Central Courts	1,110,118	-	1,235,161
Sheriff	-	-	23,356
Total Allocated Costs	1,110,118	518,140	7,779,388
Rollforward Adjustment	-	-	(158,036)
Total Proposed Costs	\$ 1,110,118	\$ 518,140	\$ 7,621,352

**SCHEDULE OF FIXED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2016**

<u>Grantee Department</u>	Final Costs 2015	Fixed Costs 2013	Rollforward	Actual Costs with Rollforward
Child Support	318,597.64	372,933.00	(54,335.36)	264,262.27
Human Services	1,151,725.76	1,284,677.00	(132,951.24)	1,018,774.52
Behavioral Health	219,237.36			219,237.36
Ridgewood Care Center	520,872.97	450,337.00	70,535.97	591,408.94
Workforce Development	193,070.70	234,356.00	(41,285.30)	151,785.40
Communications	210,439.59	-	-	210,439.59
Detention Center	157,346.12	-	-	157,346.12
Jail & Jail Alternatives	2,411,007.90	-	-	2,411,007.90
Real Property Lister	20,478.39	-	-	20,478.39
Register of Deeds / Land Description	112,499.31	-	-	112,499.31
County Clerk	94,554.64	-	-	94,554.64
District Attorney	106,934.38	-	-	106,934.38
Victim Witness	49,385.36	-	-	49,385.36
Victim Advocate	6,258.13	-	-	6,258.13
Emergency Management	81,712.19	-	-	81,712.19
Planning & Development Services	42,580.07	-	-	42,580.07
Harbor / Marina	26,301.11	-	-	26,301.11
UW Extension	66,797.87	-	-	66,797.87
Parks w/Golf Course	57,120.96	-	-	57,120.96
Highway w/Fleet	229,566.76	-	-	229,566.76
Land Conservation	6,144.31	-	-	6,144.31
Lakeshores Library	5,190.18	-	-	5,190.18
Veterans Service	10,401.40	-	-	10,401.40
Medical Examiner	52,906.32	-	-	52,906.32
Courts & Judicial	1,110,118.38	-	-	1,110,118.38
Other Departments	518,140.09	-	-	518,140.09
	<u>7,779,387.89</u>	<u>2,342,303.00</u>	<u>(158,035.93)</u>	<u>7,621,351.95</u>

**SCHEDULE OF DEPARTMENTAL COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2016**

<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	\$ -	\$ 1,705,257	\$ -	\$ -	\$ 1,705,257
Equipment Depreciation	-	344,296	-	-	344,296
Audit & Consulting Services	95,971	-	-	-	95,971
Buildings & Facilities	3,319,573	(658,762)	-	(53,826)	2,606,985
County Executive	236,625	-	(7,412)	-	229,213
Finance Department	1,117,616	(98,869)	-	-	1,018,747
Printing & Services	418,040	(302,143)	-	-	115,897
Human Resources	625,419	(44,026)	-	-	581,393
Information Systems	1,163,780	(47,853)	-	(17,098)	1,098,829
County Treasurer	373,555	-	(205,756)	-	167,800
Corporation Counsel	586,180	(351)	-	(71,362)	514,467
Central Courts	3,822,834	(3,822,834)	-	-	(0)
Sheriff	14,337,642	-	(14,062,915)	(264,132)	10,595
less unallocated Incoming costs					(710,061)
	<u>\$ 26,097,234</u>	<u>\$ (2,925,285)</u>	<u>\$ (14,276,083)</u>	<u>\$ (406,417)</u>	<u>\$ 7,779,388</u>

**SCHEDULE OF ALLOCATION BASIS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2016**

Department	Departmental Function	Allocation Base
1	Building Depreciation	
	Courthouse	Usable square footage by Benefiting Department
	Law Enforcement Center	Usable square footage by Benefiting Department
	Racine County Services Center (Taylor) Burlington Center (WRCSC)	Usable square footage by Benefiting Department Usable square footage by Benefiting Department
2	Equipment Depreciation	
Equipment Depreciation	Equipment Depreciation by Department for FY 2015	
3	Audit & Consulting Services	
	General Audit Services Cost Allocation Plan	Accounts Payable Disbursements Processed During 2015 Central Service Functions Analyzed During Preparation of 2014 Indirect Cost Allocation Plan
4	Buildings & Facilities	
	Courthouse	Usable square footage by Benefiting Department
	Law Enforcement Center	Usable square footage by Benefiting Department
	Racine County Services Center Burlington Center (WRCSC)	Usable square footage by Benefiting Department Usable square footage by Benefiting Department
	Other Buildings	Direct Allocation to Benefiting Department
5	County Executive	
	General Oversight Department Specific	Number of County FTEs by Department Time and Effort Analysis of Departmental Support FY 2015
6	Finance Department	
	Accounting & Budgets	Number of Expenditure Transactions by Department with Reduced Weighting Applied - Less Effort Required
	Payroll	Payroll Disbursements During 2015 w/ Ridgewood, Highway and Parks Weighted @65% - less effort required.
	Purchasing	Purchase Orders by Department During 2015
	Audit	Total AP and Receipt Transactions Processed by Department During 2015
	Copier Pool Support Departmental Support	Copy Charges by Department During 2015 Direct Allocation to Benefiting Departments
7	Printing & Services	
	Printing Services Postage/Mail	Printing Charges by Department During 2015 Postage Charges by Department During 2015
8	Human Resources	
	Personnel Administration Payroll	Number of County FTEs by Department Payroll Disbursements by Department During 2015
	Department Specific	Direct Allocation to Benefiting Department(s)
9	Information Systems	
	Computer Operations	Number of PC Devices by Department
	Child Support and Human Services	Direct Allocation to Benefiting Department during 2015
	Telephone Departmental Costs	Number of Telecommunications Lines Supported by IS Direct Allocation to Benefiting Department
10	County Treasurer	
	Receipts Banking	Number of General Receipts Processed by Department During 2015 Number of AP and Payroll Disbursements by Department During 2015
11	Corporation Counsel	
Departmental Support	Time and Effort by Benefiting Department During 2015	
12	Central Courts	
	Child Support Central Courts Direct	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
13	Sheriff	
Child Support	Direct Allocation to Benefiting Department	

**DEPARTMENT 1
FISCAL 2015**

**RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
NATURE AND EXTENT OF SERVICES**

Racine County owns and operates various buildings throughout the County including the Courthouse, Law Enforcement Center, Racine County Services Center, and the Western Racine County Services Center (WRCSC).

The County maintains detailed accounting records including asset and depreciation records that are maintained in accordance with GASB S-34 and audited annually by an independent accounting firm. Building depreciation is allowable for plan purposes and has been allocated to the following properties:

- **Courthouse** – The Racine County Courthouse was constructed in 1930 and has undergone various improvements and modifications. Depreciation of \$139,372.12 is recorded for 2015 and is allocated to departments based on square footage of occupied space.
- **The Racine County Law Enforcement Center** – This facility was constructed in 1980 with a Jail addition in 1987. Depreciation for 2015 of \$673,492.08 is allocated to departments based on square footage of occupied space.
- **Racine County Services Center** – The Racine County Services Center (RCSC) building was purchased in 1984 to serve as the primary location for the Human Services Department, the Juvenile Detention Center, and the Workforce Development Center. Depreciation of \$343,588.44 is recorded for 2015 and is allocated to departments based on square footage of occupied space.
- **The Western Racine County Services Center (WRCSC)** – This facility, located in Burlington, was purchased in 1990 for \$465,079 and with subsequent improvements has recorded a 2015 depreciation expense of \$15,905.84. These costs are allocated to departments based on square footage of occupied space.

Racine County has issued various general obligation bonds to finance the cost of building construction and improvements. Interest is allowable for plan purposes and has been allocated to benefiting departments based on information provided in the financial records and debt service statements.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 1
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Total	Courthouse	Law Enforcement Center	Racine County Services Center (Taylor)	Burlington Center (WRCSC)
Cost Adjustments:					
Building Depreciation	1,172,358.48	139,372.12	673,492.08	343,588.44	15,905.84
Interest Expense	532,898.18	51,426.91	469,099.74	11,181.51	1,190.02
Total Cost Adjustments	1,705,256.66	190,799.03	1,142,591.82	354,769.95	17,095.86
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	1,705,256.66	190,799.03	1,142,591.82	354,769.95	17,095.86
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	736.84	82.44	493.71	153.30	7.39
Buildings & Facilities	-	-	-	-	-
County Executive	-	-	-	-	-
Finance Department	-	-	-	-	-
Printing & Services	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Systems	-	-	-	-	-
County Treasurer	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Central Courts	-	-	-	-	-
Sheriff	-	-	-	-	-
Total 2nd Allocation	736.84	82.44	493.71	153.30	7.39
Total 2nd Tier Allocation	736.84	82.44	493.71	153.30	7.39
Unallocated	-				
Total Incoming Costs	736.84	82.44	493.71	153.30	7.39
Total Allocated Cost	1,705,993.50	190,881.47	1,143,085.53	354,923.25	17,103.25

DEPARTMENT 1
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Courthouse

Total 1st Tier Allocation \$ 190,799.03
Total 2nd Tier Allocation \$ 82.44

Total Allocated Cost \$ 190,881.47

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	7,832.50	9.15%	17,457.72	-	17,457.72	7.54	17,465.27
County Executive	478.89	0.56%	1,067.39	-	1,067.39	0.46	1,067.85
Finance Department	3,147.50	3.68%	7,015.41	-	7,015.41	3.03	7,018.44
Printing & Services	1,246.50	1.46%	2,778.30	-	2,778.30	1.20	2,779.50
Human Resources	1,422.25	1.66%	3,170.03	-	3,170.03	1.37	3,171.40
Information Systems	5,889.00	6.88%	13,125.89	-	13,125.89	5.67	13,131.56
County Treasurer	1,302.50	1.52%	2,903.12	-	2,903.12	1.25	2,904.37
Corporation Counsel	1,122.92	1.31%	2,502.85	-	2,502.85	1.08	2,503.93
Central Courts	31,512.50	36.81%	70,237.66	-	70,237.66	30.35	70,268.01
Sheriff	300.00	0.35%	668.66	-	668.66	0.29	668.95
Real Property Lister	1,291.00	1.51%	2,877.49	-	2,877.49	1.24	2,878.73
Register of Deeds / Land Description	4,610.00	5.39%	10,275.15	-	10,275.15	4.44	10,279.59
County Clerk	1,701.00	1.99%	3,791.33	-	3,791.33	1.64	3,792.97
District Attorney	6,387.50	7.46%	14,236.99	-	14,236.99	6.15	14,243.14
Victim Witness	3,302.50	3.86%	7,360.88	-	7,360.88	3.18	7,364.07
Victim Advocate	238.00	0.28%	530.47	-	530.47	0.23	530.70
Medical Examiner	236.69	0.28%	527.56	-	527.56	0.23	527.79
Other Departments	13,581.75	15.87%	30,272.13	-	30,272.13	13.08	30,285.21
Total	85,603.00	100.00%	190,799.03	-	190,799.03	82.44	190,881.47

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Maintenance and Finance Departments

DEPARTMENT 1
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 1,142,591.82
Total 2nd Tier Allocation 493.71

Total Allocated Cost \$ 1,143,085.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	5,481.00	2.28%	26,051.23	-	26,051.23	11.26	26,062.48
Central Courts	45,316.02	18.85%	215,387.31	-	215,387.31	93.07	215,480.38
Sheriff	16,713.00	6.95%	79,436.99	-	79,436.99	34.32	79,471.31
Communications	927.50	0.39%	4,408.41	-	4,408.41	1.90	4,410.32
Jail & Jail Alternatives	169,956.00	70.70%	807,801.87	-	807,801.87	349.05	808,150.92
Emergency Management	2,000.00	0.83%	9,506.01	-	9,506.01	4.11	9,510.12
Total	240,393.52	100.00%	1,142,591.82	-	1,142,591.82	493.71	1,143,085.53

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Maintenance and Finance Departments

DEPARTMENT 1
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Racine County Services Center (Taylor)

Total 1st Tier Allocation \$ 354,769.95
Total 2nd Tier Allocation 153.30

Total Allocated Cost \$ 354,923.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	5,544.00	6.064%	21,513.91	-	21,513.91	9.30	21,523.21
Human Services	39,157.00	42.831%	151,951.68	-	151,951.68	65.66	152,017.34
Behavioral Health	13,757.00	15.048%	53,385.07	-	53,385.07	23.07	53,408.14
Workforce Development	9,341.00	10.217%	36,248.45	-	36,248.45	15.66	36,264.12
Detention Center	23,253.00	25.435%	90,235.02	-	90,235.02	38.99	90,274.01
Veterans Service	370.00	0.405%	1,435.81	-	1,435.81	0.62	1,436.43
Total	91,422.00	100.00%	354,769.95	-	354,769.95	153.30	354,923.25

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Maintenance and Finance Departments

DEPARTMENT 1
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation
Function: Burlington Center (WRCSC)

Total 1st Tier Allocation	\$ 17,095.86
Total 2nd Tier Allocation	<u>7.39</u>
Total Allocated Cost	\$ 17,103.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	3,725.00	33.981%	5,809.35	-	5,809.35	2.51	5,811.86
Workforce Development	3,237.00	29.529%	5,048.28	-	5,048.28	2.18	5,050.47
UW Extension	4,000.00	36.490%	6,238.23	-	6,238.23	2.70	6,240.92
Total	<u>10,962.00</u>	<u>100.00%</u>	<u>17,095.86</u>	<u>-</u>	<u>17,095.86</u>	<u>7.39</u>	<u>17,103.25</u>

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Maintenance and Finance Departments

DEPARTMENT 1
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Courthouse	Law Enforcement Center	Racine County Services Center (Taylor)	Burlington Center (WRCS)
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	-	-	-	-	-
Buildings & Facilities	43,527.75	17,465.27	26,062.48	-	-
County Executive	1,067.85	1,067.85	-	-	-
Finance Department	7,018.44	7,018.44	-	-	-
Printing & Services	2,779.50	2,779.50	-	-	-
Human Resources	3,171.40	3,171.40	-	-	-
Information Systems	13,131.56	13,131.56	-	-	-
County Treasurer	2,904.37	2,904.37	-	-	-
Corporation Counsel	2,503.93	2,503.93	-	-	-
Central Courts	285,748.39	70,268.01	215,480.38	-	-
Sheriff	80,140.27	668.95	79,471.31	-	-
Child Support	21,523.21	-	-	21,523.21	-
Human Services	157,829.20	-	-	152,017.34	5,811.86
Behavioral Health	53,408.14	-	-	53,408.14	-
Ridgewood Care Center	-	-	-	-	-
Workforce Development	41,314.58	-	-	36,264.12	5,050.47
Communications	4,410.32	-	4,410.32	-	-
Detention Center	90,274.01	-	-	90,274.01	-
Jail & Jail Alternatives	808,150.92	-	808,150.92	-	-
Real Property Lister	2,878.73	2,878.73	-	-	-
Register of Deeds / Land Description	10,279.59	10,279.59	-	-	-
County Clerk	3,792.97	3,792.97	-	-	-
District Attorney	14,243.14	14,243.14	-	-	-
Victim Witness	7,364.07	7,364.07	-	-	-
Victim Advocate	530.70	530.70	-	-	-
Emergency Management	9,510.12	-	9,510.12	-	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	-	-	-	-	-
UW Extension	6,240.92	-	-	-	6,240.92
Parks w/Golf Course	-	-	-	-	-
Highway w/Fleet	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	1,436.43	-	-	1,436.43	-
Medical Examiner	527.79	527.79	-	-	-
Courts & Judicial	-	-	-	-	-
Other Departments	30,285.21	30,285.21	-	-	-
	1,705,993.50	190,881.47	1,143,085.53	354,923.25	17,103.25

**DEPARTMENT 2
FISCAL 2015**

**RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
NATURE AND EXTENT OF SERVICES**

Racine County maintains a fixed asset system to record its assets and calculate annual depreciation in accordance with Generally Accepted Accounting Principles and Practices. Additionally, these reports are reviewed annual by an outside auditing firm.

A total of \$343,424.53 was recorded as 2015 depreciation expense for the Central Services Departments, plus allowable debt service on Print Shop equipment of \$871.46, and has been allocated accordingly.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2015

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	344,295.99	344,295.99
Total Cost Adjustments	<u>344,295.99</u>	<u>344,295.99</u>
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	344,295.99	344,295.99
2nd Allocation		
Equipment Depreciation	-	-
Audit & Consulting Services	184.21	184.21
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing & Services	-	-
Human Resources	-	-
Information Systems	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff	-	-
Building Depreciation	-	-
Total 2nd Allocation	184.21	184.21
Total 2nd Tier Allocation	184.21	184.21
Unallocated	-	-
Total Incoming Costs	184.21	184.21
Total Allocated Cost	<u>344,480.20</u>	<u>344,480.20</u>

DEPARTMENT 2
FISCAL 2015

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation	\$ 344,295.99
Total 2nd Tier Allocation	184.21
<hr/>	
Total Allocated Cost	\$ 344,480.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
<u>Grantee Department</u>							
Buildings & Facilities	61,347.91	17.82%	61,347.91	-	61,347.91	32.82	61,380.73
Finance Department	14,539.24	4.22%	14,539.24	-	14,539.24	7.78	14,547.02
Printing & Services	10,748.29	3.12%	10,748.29	-	10,748.29	5.75	10,754.04
Human Resources	77,539.68	22.52%	77,539.68	-	77,539.68	41.49	77,581.17
Information Systems	174,010.79	50.54%	174,010.79	-	174,010.79	93.10	174,103.89
Central Courts	6,110.08	1.77%	6,110.08	-	6,110.08	3.27	6,113.35
		-	-		-	-	-
Total	344,295.99	100.00%	344,295.99	-	344,295.99	184.21	344,480.20

Allocation Basis: Equipment Depreciation by Department for FY 2015

Allocation Source: Accounting Records and Reports

DEPARTMENT 2
FISCAL 2015

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

<u>Grantee Department</u>	<u>Total</u>	<u>Equipment Depreciation</u>
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Buildings & Facilities	61,380.73	61,380.73
County Executive	-	-
Finance Department	14,547.02	14,547.02
Printing & Services	10,754.04	10,754.04
Human Resources	77,581.17	77,581.17
Information Systems	174,103.89	174,103.89
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	6,113.35	6,113.35
Sheriff	-	-
Child Support	-	-
Human Services	-	-
Behavioral Health	-	-
Ridgewood Care Center	-	-
Workforce Development	-	-
Communications	-	-
Detention Center	-	-
Jail & Jail Alternatives	-	-
Real Property Lister	-	-
Register of Deeds / Land Description	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	-	-
Parks w/Golf Course	-	-
Highway w/Fleet	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	-
	344,480.20	344,480.20

**DEPARTMENT 3
FISCAL 2015**

**RACINE COUNTY, WISCONSIN
AUDIT AND CONSULTING SERVICES
NATURE AND EXTENT OF SERVICES**

Two functions are presented in this chapter for appropriate cost allocation presentation.

Auditing

An independent consulting firm prepares the annual audit for Racine County. Related audit costs are allocated to departments based on the number of accounts payable disbursements processed during 2015.

Indirect Cost Allocation Plan

The County also retained the services of a consulting firm to prepare its Indirect Cost Allocation Plan. This plan is necessary for the identification and eventual reimbursement of administrative program costs applicable to various federally funded programs. Costs associated with this study have been allocated based on departmental functions analyzed in the 2014 cost allocation plan – prepared during 2015.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3
FISCAL 2015

RACINE COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
DEPARTMENTAL COSTS BY FUNCTION

Department: Audit & Consulting Services

Functions:	Total	General & Administrative	General Audit Services	Cost Allocation Plan
Expenditures:				
Indirect Cost Allocation Plan	7,000.00			7,000.00
Audit Services	88,971.00		88,971.00	
Total Expenditures	95,971.00	-	88,971.00	7,000.00
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	95,971.00	-	88,971.00	7,000.00
2nd Allocation				
Audit & Consulting Services	368.42		341.55	26.87
Buildings & Facilities	-		-	-
County Executive	-		-	-
Finance Department	-		-	-
Printing & Services	-		-	-
Human Resources	-		-	-
Information Systems	-		-	-
County Treasurer	-		-	-
Corporation Counsel	-		-	-
Central Courts	-		-	-
Sheriff	-		-	-
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 2nd Allocation	368.42	-	341.55	26.87
Unallocated	-			
Total 2nd Tier Allocation	368.42	-	341.55	26.87
Total Incoming Costs	368.42	-	341.55	26.87
Total Allocated Cost	96,339.42	-	89,312.55	7,026.87

DEPARTMENT 3
FISCAL 2015

RACINE COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit & Consulting Services
Function: General Audit Services

Total 1st Tier Allocation \$ 88,971.00
Total 2nd Tier Allocation 341.55

Total Allocated Cost \$ 89,312.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	589	3.08%	2,743.37		2,743.37	10.53	2,753.90
County Executive	51	0.27%	237.54		237.54	0.91	238.45
Finance Department	75	0.39%	349.33		349.33	1.34	350.67
Printing & Services	456	2.39%	2,123.90		2,123.90	8.15	2,132.06
Human Resources	117	0.61%	544.95		544.95	2.09	547.04
Information Systems	143	0.75%	666.05		666.05	2.56	668.61
County Treasurer	61	0.32%	284.12		284.12	1.09	285.21
Corporation Counsel	57	0.30%	265.49		265.49	1.02	266.51
Central Courts	4,033	21.11%	18,784.42		18,784.42	72.11	18,856.53
Sheriff	1,316	6.89%	6,129.51		6,129.51	23.53	6,153.04
Child Support	237	1.24%	1,103.87		1,103.87	4.24	1,108.11
Human Services	4,224	22.11%	19,674.04		19,674.04	75.53	19,749.57
Behavioral Health	740	3.87%	3,446.68		3,446.68	13.23	3,459.91
Ridgewood Care Center	1,289	6.75%	6,003.75		6,003.75	23.05	6,026.80
Workforce Development	602	3.15%	2,803.92		2,803.92	10.76	2,814.69
Communications	138	0.72%	642.76		642.76	2.47	645.23
Detention Center	107	0.56%	498.37		498.37	1.91	500.28
Jail & Jail Alternatives	414	2.17%	1,928.28		1,928.28	7.40	1,935.68
Register of Deeds / Land Description	73	0.38%	340.01		340.01	1.31	341.32
County Clerk	64	0.34%	298.09		298.09	1.14	299.24
District Attorney	211	1.10%	982.77		982.77	3.77	986.54
Victim Witness	42	0.22%	195.62		195.62	0.75	196.37
Victim Advocate	35	0.18%	163.02		163.02	0.63	163.64
Emergency Management	22	0.12%	102.47		102.47	0.39	102.86
Planning & Development Services	107	0.56%	498.37		498.37	1.91	500.28
Harbor / Marina	6	0.03%	27.95		27.95	0.11	28.05
UW Extension	109	0.57%	507.69		507.69	1.95	509.64
Parks w/Golf Course	512	2.68%	2,384.73		2,384.73	9.15	2,393.89
Highway w/Fleet	1,583	8.29%	7,373.11		7,373.11	28.30	7,401.41
Land Conservation	50	0.26%	232.88		232.88	0.89	233.78
Veterans Service	40	0.21%	186.31		186.31	0.72	187.02
Medical Examiner	121	0.63%	563.58		563.58	2.16	565.74
Other Departments	1,478	7.74%	6,884.05		6,884.05	26.43	6,910.48
Total	19,102	100.00%	88,971.00	-	88,971.00	341.55	89,312.55

Allocation Basis: Accounts Payable Disbursements Processed During 2015

Allocation Source: Finance Department Records & Reports



DEPARTMENT 3
FISCAL 2015

RACINE COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit & Consulting Services
Function: Cost Allocation Plan

Total 1st Tier Allocation \$ 7,000.00
Total 2nd Tier Allocation 26.87

Total Allocated Cost \$ 7,026.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Depreciation	4	10.53%	736.84		736.84	-	736.84
Equipment Depreciation	1	2.63%	184.21		184.21	-	184.21
Audit & Consulting Services	2	5.26%	368.42		368.42	-	368.42
Buildings & Facilities	5	13.16%	921.05		921.05	4.33	925.39
County Executive	3	7.89%	552.63		552.63	2.60	555.23
Finance Department	6	15.79%	1,105.26		1,105.26	5.20	1,110.46
Printing & Services	2	5.26%	368.42		368.42	1.73	370.15
Human Resources	3	7.89%	552.63		552.63	2.60	555.23
Information Systems	4	10.53%	736.84		736.84	3.47	740.31
County Treasurer	3	7.89%	552.63		552.63	2.60	555.23
Corporation Counsel	1	2.63%	184.21		184.21	0.87	185.08
Central Courts	2	5.26%	368.42		368.42	1.73	370.15
Sheriff	2	5.26%	368.42		368.42	1.73	370.15
Total	38	100.00%	7,000.00	-	7,000.00	26.87	7,026.87

Allocation Basis: Central Service Functions Analyzed During Preparation of 2014 Indirect Cost Allocation Plan

Allocation Source: 2014 Plan Prepared During 2015

DEPARTMENT 3
FISCAL 2015

RACINE COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Audit & Consulting Services

<u>Grantee Department</u>	<u>Total</u>	<u>General Audit Services</u>	<u>Cost Allocation Plan</u>
Building Depreciation	736.84	-	736.84
Equipment Depreciation	184.21	-	184.21
Audit & Consulting Services	368.42	-	368.42
Buildings & Facilities	3,679.29	2,753.90	925.39
County Executive	793.69	238.45	555.23
Finance Department	1,461.13	350.67	1,110.46
Printing & Services	2,502.21	2,132.06	370.15
Human Resources	1,102.27	547.04	555.23
Information Systems	1,408.91	668.61	740.31
County Treasurer	840.44	285.21	555.23
Corporation Counsel	451.58	266.51	185.08
Central Courts	19,226.69	18,856.53	370.15
Sheriff	6,523.19	6,153.04	370.15
Child Support	1,108.11	1,108.11	-
Human Services	19,749.57	19,749.57	-
Behavioral Health	3,459.91	3,459.91	-
Ridgewood Care Center	6,026.80	6,026.80	-
Workforce Development	2,814.69	2,814.69	-
Communications	645.23	645.23	-
Detention Center	500.28	500.28	-
Jail & Jail Alternatives	1,935.68	1,935.68	-
Real Property Lister	-	-	-
Register of Deeds / Land Description	341.32	341.32	-
County Clerk	299.24	299.24	-
District Attorney	986.54	986.54	-
Victim Witness	196.37	196.37	-
Victim Advocate	163.64	163.64	-
Emergency Management	102.86	102.86	-
Planning & Development Services	500.28	500.28	-
Harbor / Marina	28.05	28.05	-
UW Extension	509.64	509.64	-
Parks w/Golf Course	2,393.89	2,393.89	-
Highway w/Fleet	7,401.41	7,401.41	-
Land Conservation	233.78	233.78	-
Lakeshores Library	-	-	-
Veterans Service	187.02	187.02	-
Medical Examiner	565.74	565.74	-
Courts & Judicial	-	-	-
Other Departments	6,910.48	6,910.48	-
	96,339.42	89,312.55	7,026.87

**DEPARTMENT 4
FISCAL 2015**

**RACINE COUNTY, WISCONSIN
BUILDINGS AND FACILITIES
NATURE AND EXTENT OF SERVICES**

Racine County's Buildings and Facilities is responsible for the maintenance and operations of County facilities.

Related costs have been allocated to each of the following buildings based on information obtained from the financial reports and the employee personnel assignments: Courthouse, Law Enforcement Center, Racine County Services Center (RCSC), Burlington Center (WRCSC) and Other (miscellaneous) properties. Associated costs are then allocated to benefiting departments based on usable square footage in each affected facility.

Direct Billed amounts charged for maintenance and related services have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center	Racine County Services Center
Expenditures:					
Salaries & Wages	730,003.80	260,157.87	141,445.54	221,957.66	71,868.87
Fringe Benefits	281,321.56	101,219.15	54,508.87	85,535.82	27,696.11
Contracted Services	1,272.00	-	-	1,272.00	-
Random Drug Testing	1,329.00	-	1,329.00	-	-
Temporary Help	39,216.00	-	19,608.00	19,608.00	-
Janitorial	105,416.52	-	49,046.40	46,210.56	-
Pest Control	2,817.00	-	-	751.00	1,802.00
Building Automation	242,916.70	-	14,384.46	150,074.66	78,457.58
Building Patrol	6,435.00	-	3,217.50	-	3,217.50
HVAC	8,945.00	-	3,751.00	5,194.00	-
Elevators	58,984.68	-	22,534.68	28,816.08	7,633.92
Telephone	4,922.38	-	4,558.38	246.33	117.67
Public Liability Insurance	15,330.08	-	4,906.11	7,853.64	2,070.65
Travel, Training	8,490.45	-	7,021.43	-	293.02
Office Supplies	890.72	-	890.72	-	-
Copy & Printing	1,985.64	-	1,985.64	-	-
Publications & Dues	2,008.31	-	2,008.31	-	-
Uniforms	1,864.06	-	1,098.68	369.49	395.89
Equipment	866.23	-	866.23	-	-
Janitorial Supplies	40,369.27	-	13,538.11	6,130.65	20,334.02
Maintenance Supplies	5,262.13	-	3,242.43	751.47	1,156.47
M/C Generator	3,148.00	-	-	1,661.00	1,487.00
Maintenance Contracts	3,896.00	-	-	-	3,896.00
Fire Inspections	1,920.00	-	658.00	958.00	304.00
Snow Removal	102,274.74	-	25,363.52	18,225.35	33,346.38
Waste Disposal	17,731.49	-	3,313.97	7,767.75	3,401.75
Recycling	26.72	-	26.72	-	-
Water / Sewer	161,016.13	-	7,320.41	135,133.47	10,859.07
Stormwater	11,987.90	-	1,748.90	3,482.23	6,756.77
Natural Gas	198,991.64	-	43,686.85	94,023.74	50,840.48
Advertising	1,205.35	-	1,205.35	-	-
Electric	1,028,124.46	-	144,714.29	547,321.15	255,069.80
Propane	3,977.50	-	-	-	-
Fuel Oil	223.38	-	-	-	223.38
Repairs (from Non-Lapsing Account)	224,402.95	-	63,629.02	116,845.86	39,085.16
Total Expenditures	3,319,572.79	361,377.02	641,608.51	1,500,189.91	620,313.49
Disallowed / Capitalized	-	-	-	-	-
Cost Adjustments:					
Vandalism Reimbursement	(309.97)	-	-	(309.97)	-
Miscellaneous Revenue	(360,801.63)	-	-	-	(360,801.63)
Rent of County Property	(297,650.16)	-	-	-	(297,650.16)
Total Cost Adjustments	(658,761.76)	-	-	(309.97)	(658,451.79)

DEPARTMENT 4
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center	Racine County Services Center
General & Administrative Allocation	-	(361,377.02)	78,379.72	183,265.14	75,778.30
Incoming Costs					
1st Allocation					
Building Depreciation	43,508.95		9,436.74	22,064.69	9,123.53
Equipment Depreciation	61,347.91		13,305.86	31,111.37	12,864.24
Audit & Consulting Services	3,664.43		794.78	1,858.34	768.41
Total 1st Allocation	108,521.28	-	23,537.38	55,034.40	22,756.17
Total 1st Tier Allocation	2,769,332.31	-	743,525.62	1,738,179.47	60,396.17
2nd Allocation					
Building Depreciation	18.80		4.08	9.53	3.94
Equipment Depreciation	32.82		7.12	16.65	6.88
Audit & Consulting Services	14.87		3.22	7.54	3.12
Buildings & Facilities	107,661.77		23,350.96	54,598.52	22,575.94
County Executive	73.15		15.87	37.10	15.34
Finance Department	42,092.09		9,129.43	21,346.16	8,826.42
Printing & Services	56.87		12.33	28.84	11.92
Human Resources	10,380.17		2,251.37	5,264.10	2,176.65
Information Systems	13,242.92		2,872.28	6,715.88	2,776.95
County Treasurer	322.54		69.96	163.57	67.63
Corporation Counsel	2,231.61		484.02	1,131.72	467.95
Central Courts	-		-	-	-
Sheriff	-		-	-	-
Total 2nd Allocation	176,127.61	-	38,200.64	89,319.60	36,932.76
Total 2nd Tier Allocation	176,127.61	-	38,200.64	89,319.60	36,932.76
Total Incoming Costs	284,648.89	-	61,738.02	144,354.00	59,688.93
Total Allocated Cost	2,945,459.92	-	781,726.26	1,827,499.07	97,328.93

DEPARTMENT 4
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Burlington Center	
	(WRCS)	Other Buildings
Expenditures:		
Salaries & Wages	3,956.62	30,617.25
Fringe Benefits	1,524.76	10,836.85
Contracted Services	-	-
Random Drug Testing	-	-
Temporary Help	-	-
Janitorial	10,159.56	-
Pest Control	264.00	-
Building Automation	-	-
Building Patrol	-	-
HVAC	-	-
Elevators	-	-
Telephone	-	-
Public Liability Insurance	50.80	448.88
Travel, Training	1,176.00	-
Office Supplies	-	-
Copy & Printing	-	-
Publications & Dues	-	-
Uniforms	-	-
Equipment	-	-
Janitorial Supplies	366.49	-
Maintenance Supplies	111.76	-
M/C Generator	-	-
Maintenance Contracts	-	-
Fire Inspections	-	-
Snow Removal	-	25,339.49
Waste Disposal	879.34	2,368.68
Recycling	-	-
Water / Sewer	563.08	7,140.10
Stormwater	-	-
Natural Gas	2,291.25	8,149.32
Advertising	-	-
Electric	9,141.31	71,877.91
Propane	-	3,977.50
Fuel Oil	-	-
Repairs (from Non-Lapsing Account)	4,842.91	-
Total Expenditures	35,327.88	160,755.98
Disallowed / Capitalized		
Cost Adjustments:		
Vandalism Reimbursement	-	-
Miscellaneous Revenue	-	-
Rent of County Property	-	-
Total Cost Adjustments	-	-

DEPARTMENT 4
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Burlington Center	
	(WRCS)	Other Buildings
General & Administrative Allocation	4,315.70	19,638.16
Incoming Costs		
1st Allocation		
Building Depreciation	519.60	2,364.39
Equipment Depreciation	732.64	3,333.80
Audit & Consulting Services	43.76	199.13
Total 1st Allocation	1,296.00	5,897.33
Total 1st Tier Allocation	40,939.59	186,291.46
2nd Allocation		
Building Depreciation	0.22	1.02
Equipment Depreciation	0.39	1.78
Audit & Consulting Services	0.18	0.81
Buildings & Facilities	1,285.74	5,850.62
County Executive	0.87	3.98
Finance Department	502.68	2,287.39
Printing & Services	0.68	3.09
Human Resources	123.96	564.09
Information Systems	158.15	719.65
County Treasurer	3.85	17.53
Corporation Counsel	26.65	121.27
Central Courts	-	-
Sheriff	-	-
Total 2nd Allocation	2,103.38	9,571.23
Total 2nd Tier Allocation	2,103.38	9,571.23
Total Incoming Costs	3,399.38	15,468.55
Total Allocated Cost	43,042.97	195,862.69

DEPARTMENT 4
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Buildings & Facilities
Function: Courthouse

Total 1st Tier Allocation	\$ 743,525.62
Total 2nd Tier Allocation	<u>38,200.64</u>
Total Allocated Cost	\$ 781,726.26

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	7,832.50	9.15%	68,031.08	-	68,031.08	-	68,031.08
County Executive	478.89	0.56%	4,159.52	-	4,159.52	235.23	4,394.74
Finance Department	3,147.50	3.68%	27,338.37	-	27,338.37	1,546.04	28,884.42
Printing & Services	1,246.50	1.46%	10,826.78	-	10,826.78	612.28	11,439.06
Human Resources	1,422.25	1.66%	12,353.30	-	12,353.30	698.60	13,051.90
Information Systems	5,889.00	6.88%	51,150.34	-	51,150.34	2,892.66	54,043.00
County Treasurer	1,302.50	1.52%	11,313.18	-	11,313.18	639.78	11,952.96
Corporation Counsel	1,122.92	1.31%	9,753.39	-	9,753.39	551.57	10,304.97
Central Courts	31,512.50	36.81%	273,709.46	-	273,709.46	15,478.85	289,188.31
Sheriff	300.00	0.35%	2,605.72	-	2,605.72	147.36	2,753.08
Real Property Lister	1,291.00	1.51%	11,213.29	-	11,213.29	634.14	11,847.43
Register of Deeds / Land Description	4,610.00	5.39%	40,041.27	-	40,041.27	2,264.42	42,305.69
County Clerk	1,701.00	1.99%	14,774.45	-	14,774.45	835.53	15,609.97
District Attorney	6,387.50	7.46%	55,480.18	-	55,480.18	3,137.52	58,617.70
Victim Witness	3,302.50	3.86%	28,684.66	-	28,684.66	1,622.18	30,306.84
Victim Advocate	238.00	0.28%	2,067.21	-	2,067.21	116.90	2,184.11
Medical Examiner	236.69	0.28%	2,055.83	-	2,055.83	116.26	2,172.09
Other Departments	13,581.75	15.87%	117,967.58	-	117,967.58	6,671.32	124,638.90
Total	85,603.00	100.00%	743,525.62	-	743,525.62	38,200.64	781,726.26

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Maintenance and Finance Departments

DEPARTMENT 4
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Buildings & Facilities
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 1,738,179.47
Total 2nd Tier Allocation 89,319.60
Total Allocated Cost \$ 1,827,499.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	5,481.00	2.28%	39,630.69	-	39,630.69	-	39,630.69
Central Courts	45,316.02	18.85%	327,660.15	-	327,660.15	17,230.28	344,890.43
Sheriff	16,713.00	6.95%	120,844.33	-	120,844.33	6,354.70	127,199.03
Communications	927.50	0.39%	6,706.34	-	6,706.34	352.66	7,059.00
Jail & Jail Alternatives	169,956.00	70.70%	1,228,876.85	-	1,228,876.85	64,621.51	1,293,498.36
Emergency Management	2,000.00	0.83%	14,461.12	-	14,461.12	760.45	15,221.57
Total	<u>240,393.52</u>	<u>100.00%</u>	<u>1,738,179.47</u>	<u>-</u>	<u>1,738,179.47</u>	<u>89,319.60</u>	<u>1,827,499.07</u>

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Maintenance and Finance Departments

DEPARTMENT 4
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Buildings & Facilities
Function: Racine County Services Center

Total 1st Tier Allocation	\$ 60,396.17
Total 2nd Tier Allocation	<u>36,932.76</u>
Total Allocated Cost	\$ 97,328.93

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	5,544.00	6.06%	3,662.54	-	3,662.54	2,239.67	5,902.21
Human Services	39,157.00	42.83%	25,868.31	-	25,868.31	15,818.69	41,687.00
Workforce Development	9,341.00	10.22%	6,170.95	-	6,170.95	3,773.59	9,944.54
Behavioral Health	13,757.00	15.05%	9,088.30	-	9,088.30	5,557.57	14,645.86
Detention Center	23,253.00	25.43%	15,361.64	-	15,361.64	9,393.77	24,755.42
Veterans Service	370.00	0.40%	244.43	-	244.43	149.47	393.91
Total	<u>91,422.00</u>	<u>100.00%</u>	<u>60,396.17</u>	<u>-</u>	<u>60,396.17</u>	<u>36,932.76</u>	<u>97,328.93</u>

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Maintenance and Finance Departments

DEPARTMENT 4
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Buildings & Facilities
Function: Burlington Center (WRCSC)

Total 1st Tier Allocation \$ 40,939.59
Total 2nd Tier Allocation 2,103.38

Total Allocated Cost \$ 43,042.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	3,725.00	33.98%	13,911.69	-	13,911.69	714.75	14,626.44
Workforce Development	3,237.00	29.53%	12,089.17	-	12,089.17	621.11	12,710.28
UW Extension	4,000.00	36.49%	14,938.73	-	14,938.73	767.52	15,706.25
Total	10,962.00	100.00%	40,939.59	-	40,939.59	2,103.38	43,042.97

Allocation Basis: Usable square footage by Benefiting Department

Allocation Source: Square footage measurements provided by Facilities Maintenance and Finance Departments

DEPARTMENT 4
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES
FUNCTIONAL COST ALLOCATIONS

Department: Buildings & Facilities
Function: Other Buildings

Total 1st Tier Allocation \$ 186,291.46
Total 2nd Tier Allocation 9,571.23

Total Allocated Cost \$ 195,862.69

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Sheriff	33,476.04	20.82%	38,793.58	(53,825.91)	(15,032.33)	1,993.13	(13,039.20)
Ridgewood Care Center	54,439.09	33.86%	63,086.53	-	63,086.53	3,241.24	66,327.78
Communications	55,688.10	34.64%	64,533.95	-	64,533.95	3,315.61	67,849.55
Jail & Jail Alternatives	135.00	0.08%	156.44	-	156.44	8.04	164.48
Other Departments	17,017.75	10.59%	19,720.96	-	19,720.96	1,013.22	20,734.17
Total	160,755.98	100.00%	186,291.46	(53,825.91)	132,465.55	9,571.23	142,036.78

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Finance and Maintenance Department

DEPARTMENT 4
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Buildings & Facilities

Grantee Department	Total	Courthouse	Law Enforcement Center	Racine County Services Center
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	107,661.77	68,031.08	39,630.69	-
County Executive	4,394.74	4,394.74	-	-
Finance Department	28,884.42	28,884.42	-	-
Printing & Services	11,439.06	11,439.06	-	-
Human Resources	13,051.90	13,051.90	-	-
Information Systems	54,043.00	54,043.00	-	-
County Treasurer	11,952.96	11,952.96	-	-
Corporation Counsel	10,304.97	10,304.97	-	-
Central Courts	634,078.73	289,188.31	344,890.43	-
Sheriff	116,912.91	2,753.08	127,199.03	-
Child Support	5,902.21	-	-	5,902.21
Human Services	56,313.44	-	-	41,687.00
Behavioral Health	14,645.86	-	-	14,645.86
Ridgewood Care Center	66,327.78	-	-	-
Workforce Development	22,654.82	-	-	9,944.54
Communications	74,908.55	-	7,059.00	-
Detention Center	24,755.42	-	-	24,755.42
Jail & Jail Alternatives	1,293,662.84	-	1,293,498.36	-
Real Property Lister	11,847.43	11,847.43	-	-
Register of Deeds / Land Description	42,305.69	42,305.69	-	-
County Clerk	15,609.97	15,609.97	-	-
District Attorney	58,617.70	58,617.70	-	-
Victim Witness	30,306.84	30,306.84	-	-
Victim Advocate	2,184.11	2,184.11	-	-
Emergency Management	15,221.57	-	15,221.57	-
Planning & Development Services	-	-	-	-
Harbor / Marina	-	-	-	-
UW Extension	15,706.25	-	-	-
Parks w/Golf Course	-	-	-	-
Highway w/Fleet	-	-	-	-
Land Conservation	-	-	-	-
Lakeshores Library	-	-	-	-
Veterans Service	393.91	-	-	393.91
Medical Examiner	2,172.09	2,172.09	-	-
Courts & Judicial	-	-	-	-
Other Departments	145,373.07	124,638.90	-	-
	2,891,634.01	781,726.26	1,827,499.07	97,328.93

DEPARTMENT 4
FISCAL 2015

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Buildings & Facilities

Grantee Department	Burlington Center (WRCSC)	Other Buildings
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing & Services	-	-
Human Resources	-	-
Information Systems	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff	-	(13,039.20)
Child Support	-	-
Human Services	14,626.44	-
Behavioral Health	-	-
Ridgewood Care Center	-	66,327.78
Workforce Development	12,710.28	-
Communications	-	67,849.55
Detention Center	-	-
Jail & Jail Alternatives	-	164.48
Real Property Lister	-	-
Register of Deeds / Land Description	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	15,706.25	-
Parks w/Golf Course	-	-
Highway w/Fleet	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	20,734.17
	<u>43,042.97</u>	<u>142,036.78</u>

DEPARTMENT 5
FISCAL 2015

RACINE COUNTY, WISCONSIN
OFFICE OF THE COUNTY EXECUTIVE
NATURE AND EXTENT OF SERVICES

The Racine Office of the County Executive coordinates and direct all administrative and management functions of the County not otherwise vested by law to other County Officials.

The effort of this Department spent on service to the County Board and its various committees have been classified as “General Government” and related costs are properly disallowed for further plan allocation.

The balance of effort has been classified with the following functions:

- **General Oversight** includes the day-to-day operations of the various county departments. Associated costs have been allocated based on the number of FTEs by Department.
- **Departmental Oversight** includes support provided to specific departments during 2015 based on time/effort analysis provided by departmental staff.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 5
FISCAL 2015

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
DEPARTMENTAL COSTS BY FUNCTION

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
Expenditures:					
Salaries & Wages	165,204.48	76,473.15	1,734.65	86,996.68	
Fringe Benefits	49,819.93	23,061.65	523.11	26,235.18	
Telephone	1,561.86	1,561.86			
Public Liability Insurance	2,643.27	2,643.27			
Travel	4,875.63	4,875.63			
Executive Expense	1,354.41				1,354.41
Conferences	577.00	577.00			
Discretionary Account	6,057.73				6,057.73
Office Supplies	694.36	694.36			
Copy Cost	554.18	554.18			
Printing	1,255.22	1,255.22			
Publications	703.24	703.24			
Dues	442.00	442.00			
Equipment	881.44	881.44			
		-			
Total Expenditures	236,624.75	113,723.00	2,257.76	113,231.85	7,412.14
Disallowed / Capitalized	(7,412.14)	-			(7,412.14)
General & Administrative Allocation	0.00	(113,723.00)	2,223.22	111,499.78	-
Incoming Costs					
1st Allocation					
Building Depreciation	1,067.39	-	20.87	1,046.52	-
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	790.17	-	15.45	774.73	-
Buildings & Facilities	4,159.52	-	81.32	4,078.20	-
Total 1st Allocation	6,017.08	-	117.63	5,899.45	-
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	235,229.69	-	4,598.61	230,631.08	-
2nd Allocation					
Building Depreciation	0.46	-	0.01	0.45	-
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	3.51	-	0.07	3.44	-
Buildings & Facilities	235.23	-	4.60	230.63	-
County Executive	191,884.16	-	3,751.23	188,132.93	-
Finance Department	3,222.27	-	62.99	3,159.28	-
Printing & Services	1,460.04	-	28.54	1,431.50	-
Human Resources	1,737.53	-	33.97	1,703.56	-
Information Systems	3,924.74	-	76.73	3,848.01	-

DEPARTMENT 5
FISCAL 2015

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
DEPARTMENTAL COSTS BY FUNCTION

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
County Treasurer	115.08	-	2.25	112.83	-
Corporation Counsel	28,142.25	-	550.16	27,592.08	-
Central Courts	-	-	-	-	-
Sheriff	-	-	-	-	-
Total 2nd Allocation	230,725.27	-	4,510.55	226,214.72	-
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 2nd Tier Allocation	230,725.27	-	4,510.55	226,214.72	-
Total Incoming Costs	236,742.35	-	4,628.18	232,114.17	-
Total Allocated Cost	\$ 465,954.96	\$ -	\$ 9,109.15	\$ 456,845.81	\$ -

DEPARTMENT 5
FISCAL 2015

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
FUNCTIONAL COST ALLOCATIONS

Department: County Executive
Function: General Oversight

Total 1st Tier Allocation	\$ 4,598.61
Total 2nd Tier Allocation	<u>4,510.55</u>
Total Allocated Cost	\$ 9,109.15

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	13.0000	1.59%	73.15		73.15		73.15
County Executive	2.1750	0.27%	12.24		12.24	-	12.24
Finance Department	13.0000	1.59%	73.15		73.15	73.11	146.26
Human Resources	5.0000	0.61%	28.14		28.14	28.12	56.26
Information Systems	6.0000	0.73%	33.76		33.76	33.74	67.51
County Treasurer	5.0000	0.61%	28.14		28.14	28.12	56.26
Corporation Counsel	5.1000	0.62%	28.70		28.70	28.68	57.38
Central Courts	29.4000	3.60%	165.44		165.44	165.34	330.78
Sheriff	122.0000	14.93%	686.52		686.52	686.12	1,372.64
Child Support	23.6000	2.89%	132.80		132.80	132.72	265.53
Human Services	116.3500	14.24%	654.73		654.73	654.34	1,309.07
Behavioral Health	17.7000	2.17%	99.60		99.60	99.54	199.15
Ridgewood Care Center	161.6000	19.77%	909.36		909.36	908.82	1,818.19
Workforce Development	8.7500	1.07%	49.24		49.24	49.21	98.45
Communications	51.0000	6.24%	286.99		286.99	286.82	573.81
Detention Center	15.0000	1.84%	84.41		84.41	84.36	168.77
Jail & Jail Alternatives	96.0750	11.76%	540.64		540.64	540.32	1,080.95
Real Property Lister	1.0000	0.12%	5.63		5.63	5.62	11.25
Register of Deeds / Land Description	6.0000	0.73%	33.76		33.76	33.74	67.51
County Clerk	4.2500	0.52%	23.92		23.92	23.90	47.82
District Attorney	8.8000	1.08%	49.52		49.52	49.49	99.01
Victim Witness	5.0000	0.61%	28.14		28.14	28.12	56.26
Victim Advocate	1.0000	0.12%	5.63		5.63	5.62	11.25
Emergency Management	1.0750	0.13%	6.05		6.05	6.05	12.09
Planning & Development Services	5.5850	0.68%	31.43		31.43	31.41	62.84
Parks w/Golf Course	9.8100	1.20%	55.20		55.20	55.17	110.37
Highway w/Fleet	57.6100	7.05%	324.19		324.19	323.99	648.18
Land Conservation	2.0000	0.24%	11.25		11.25	11.25	22.50
Veterans Service	2.0000	0.24%	11.25		11.25	11.25	22.50
Medical Examiner	1.0750	0.13%	6.05		6.05	6.05	12.09
Other Departments	21.2500	2.60%	119.58		119.58	119.51	239.09
Total	817.2050	100.00%	4,598.61	-	4,598.61	4,510.55	9,109.15

Allocation Basis: Number of County FTEs by Department

Allocation Source: Financial Records and Reports

DEPARTMENT 5
FISCAL 2015

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
FUNCTIONAL COST ALLOCATIONS

Department: County Executive
Function: Department Specific

Total 1st Tier Allocation	\$ 230,631.08
Total 2nd Tier Allocation	<u>226,214.72</u>
Total Allocated Cost	\$ 456,845.81

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
County Executive	67,390.63	83.19%	191,871.92		191,871.92	-	191,871.92
Finance Department	3,229.94	3.99%	9,196.16		9,196.16	53,672.63	62,868.78
Human Resources	1,583.98	1.96%	4,509.84		4,509.84	26,321.35	30,831.19
Information Systems	266.65	0.33%	759.20		759.20	4,430.98	5,190.18
Corporation Counsel	266.65	0.33%	759.20		759.20	4,430.98	5,190.18
Sheriff	266.65	0.33%	759.20		759.20	4,430.98	5,190.18
Human Services	266.65	0.33%	759.20		759.20	4,430.98	5,190.18
Ridgewood Care Center	266.65	0.33%	759.20		759.20	4,430.98	5,190.18
Workforce Development	266.65	0.33%	759.20		759.20	4,430.98	5,190.18
Communications	266.65	0.33%	759.20		759.20	4,430.98	5,190.18
Jail & Jail Alternatives	266.65	0.33%	759.20		759.20	4,430.98	5,190.18
Emergency Management	1,866.52	2.30%	5,314.28		5,314.28	31,016.38	36,330.66
UW Extension	799.94	0.99%	2,277.56		2,277.56	13,292.78	15,570.34
Lakeshores Library	266.65	0.33%	759.20		759.20	4,430.98	5,190.18
Medical Examiner	1,866.52	2.30%	5,314.28		5,314.28	31,016.38	36,330.66
Other Departments	1,866.52	2.30%	5,314.28		5,314.28	31,016.38	36,330.66
		-	-		-	-	-
Total	<u>81,003.90</u>	<u>100.00%</u>	<u>230,631.08</u>	<u>-</u>	<u>230,631.08</u>	<u>226,214.72</u>	<u>456,845.81</u>

Allocation Basis: Time and Effort Analysis of Departmental Support FY 2015

Allocation Source: Office of the County Executive

DEPARTMENT 5
FISCAL 2015

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Executive

<u>Grantee Department</u>	<u>Total</u>	<u>General Oversight</u>	<u>Department Specific</u>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Buildings & Facilities	73.15	73.15	-
County Executive	191,884.16	12.24	191,871.92
Finance Department	63,015.05	146.26	62,868.78
Printing & Services	-	-	-
Human Resources	30,887.45	56.26	30,831.19
Information Systems	5,257.68	67.51	5,190.18
County Treasurer	56.26	56.26	-
Corporation Counsel	5,247.56	57.38	5,190.18
Central Courts	330.78	330.78	-
Sheriff	6,562.82	1,372.64	5,190.18
Child Support	265.53	265.53	-
Human Services	6,499.25	1,309.07	5,190.18
Behavioral Health	199.15	199.15	-
Ridgewood Care Center	7,008.36	1,818.19	5,190.18
Workforce Development	5,288.62	98.45	5,190.18
Communications	5,763.99	573.81	5,190.18
Detention Center	168.77	168.77	-
Jail & Jail Alternatives	6,271.13	1,080.95	5,190.18
Real Property Lister	11.25	11.25	-
Register of Deeds / Land Description	67.51	67.51	-
County Clerk	47.82	47.82	-
District Attorney	99.01	99.01	-
Victim Witness	56.26	56.26	-
Victim Advocate	11.25	11.25	-
Emergency Management	36,342.75	12.09	36,330.66
Planning & Development Services	62.84	62.84	-
Harbor / Marina	-	-	-
UW Extension	15,570.34	-	15,570.34
Parks w/Golf Course	110.37	110.37	-
Highway w/Fleet	648.18	648.18	-
Land Conservation	22.50	22.50	-
Lakeshores Library	5,190.18	-	5,190.18
Veterans Service	22.50	22.50	-
Medical Examiner	36,342.75	12.09	36,330.66
Courts & Judicial	-	-	-
Other Departments	36,569.74	239.09	36,330.66
	465,954.96	9,109.15	456,845.81

**DEPARTMENT 6
FISCAL 2015**

**RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Finance Department is responsible for the financial operations of all County departments. Activities include ongoing management/maintenance of the County's general ledger accounting system; preparation of payroll data for computer processing of payroll checks; the auditing and payment of all invoices; capital borrowing; purchasing; and the proper allocation of expenditures and revenue. This department also provides operational support to the Print Shop. Expenditures have been identified and are allocated as follows:

- **Accounting & Budgets:** Costs of processing vouchers, data entry, preparation of financials, and budget preparation are included in this function. Costs are allocated based on expenditure transactions during 2015. The Highway Department, Parks and Human Services have staff assigned to perform voucher related activities. Accordingly, the allocation for these departments have had a 25% weighting applied to reflect the reduced effort required.
- **Payroll:** Costs associated with payroll processing are allocated to all departments based on the number of payroll remittances processed during 2015. Ridgewood, Highway, and Parks have had a weighting of 65% applied to reflect the reduced effort required of the Finance Department due to staff assigned to the payroll processing activities.
- **Purchasing:** Costs related to the operations of the Purchasing department have been allocated based on the number of Purchase Orders processed by department in 2015.
- **Copier Pool:** Costs related to the operations oversight of the County's Copier Pool have been allocated based on Copy Charges by department during 2015.
- **Receipts / Banking** - Costs related to managing records of funds received and reconciling banking data have been allocated based on receipts processed by department during 2015.
- **Department Specific:** Costs related to providing direct departmental support, as reported on the employee Personnel Activity Reports (PARs), have been appropriately allocated.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
Expenditures:				
Salaries & Wages	707,876.81	100,107.94	268,766.67	208,462.64
Fringe Benefits	243,259.39	34,401.74	92,360.73	71,637.46
Account Clerk	27,947.16	27,947.16		
Temporary Help	4,154.03	4,154.03		
Audit	88,971.00	88,971.00		
Indirect Costs	7,000.00	7,000.00		
Telephone	1,085.00	1,085.00		
Central Telephone	1,159.04	1,159.04		
Public Liability Insurance	11,326.03	11,326.03		
R&M Software/Equipment	2,864.66	2,864.66		
Travel, Training	2,427.81	2,427.81		
Office Supplies	1,405.48	1,405.48		
Paper	3,365.38	3,365.38		
Copy and Printing Costs	6,959.78	6,959.78		
Publications & Dues	3,063.43	3,063.43		
Consultants	1,350.00		1,350.00	
Training - NonReps	2,846.19		2,846.19	
Equipment	554.52	554.52		
Total Expenditures	1,117,615.71	296,793.00	365,323.58	280,100.10
Disallowed / Capitalized	-		-	-
Cost Adjustments:				
Garnishment Fees	(2,897.72)			(2,897.72)
Transfer Audit & Indirect Cost Fees (Chapter 4)	(95,971.00)	(95,971.00)		
Total Cost Adjustments	(98,868.72)	(95,971.00)	-	(2,897.72)
General & Administrative Allocation	(0.00)	(200,822.00)	88,807.21	68,881.26
Incoming Costs				
1st Allocation				
Building Depreciation	7,015.41	-	3,102.34	2,406.26
Equipment Depreciation	14,539.24	-	6,429.52	4,986.91
Audit & Consulting Services	1,454.59	-	643.25	498.92
Buildings & Facilities	27,338.37	-	12,089.54	9,376.97
County Executive	9,269.31	-	4,099.06	3,179.34
Total 1st Allocation	59,616.92	-	26,363.71	20,448.40
General & Administrative Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	1,078,363.91	-	480,494.50	366,532.04
2nd Allocation				
Building Depreciation	3.03	-	1.34	1.04
Equipment Depreciation	7.78	-	3.44	2.67

DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
Audit & Consulting Services	6.54	-	2.89	2.24
Buildings & Facilities	1,546.04	-	683.69	530.29
County Executive	53,745.74	-	23,767.36	18,434.60
Finance Department	9,847.33	-	4,354.67	3,377.60
Printing & Services	531.91	-	235.22	182.44
Human Resources	10,380.17	-	4,590.30	3,560.36
Information Systems	41,745.32	-	18,460.55	14,318.50
County Treasurer	366.97	-	162.28	125.87
Corporation Counsel	8,728.43	-	3,859.87	2,993.82
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	126,909.26	-	56,121.63	43,529.44
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	126,909.26	-	56,121.63	43,529.44
Total Incoming Costs	186,526.18	-	82,485.34	63,977.84
Total Allocated Cost	1,205,273.17	-	536,616.13	410,061.48

DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Purchasing	Audit	Receipts	Copier Pool Support	Departmental Support
Expenditures:					
Salaries & Wages	52,758.06	38,657.15	1,628.12	5,464.81	32,031.43
Fringe Benefits	18,130.12	13,284.40	559.50	1,877.96	11,007.49
Account Clerk					
Temporary Help					
Audit					
Indirect Costs					
Telephone					
Central Telephone					
Public Liability Insurance					
R&M Software/Equipment					
Travel, Training					
Office Supplies					
Paper					
Copy and Printing Costs					
Publications & Dues					
Consultants					
Training - NonReps					
Equipment					
Total Expenditures	70,888.18	51,941.55	2,187.61	7,342.77	43,038.91
Disallowed / Capitalized	-	-	-	-	-
Cost Adjustments:					
Garnishment Fees					
Transfer Audit & Indirect Cost Fees (Chapter 4)					
Total Cost Adjustments	-	-	-	-	-
General & Administrative Allocation	17,432.58	12,773.29	537.97	1,805.71	10,583.98
Incoming Costs					
1st Allocation					
Building Depreciation	608.98	446.22	18.79	63.08	369.74
Equipment Depreciation	1,262.10	924.77	38.95	130.73	766.27
Audit & Consulting Services	126.27	92.52	3.90	13.08	76.66
Buildings & Facilities	2,373.14	1,738.86	73.24	245.82	1,440.82
County Executive	804.63	589.57	24.83	83.35	488.52
Total 1st Allocation	5,175.11	3,791.94	159.70	536.05	3,142.01
General & Administrative Allocation	-	-	-	-	-
Unallocated					
Total 1st Tier Allocation	93,495.87	68,506.77	2,885.29	9,684.53	56,764.90
2nd Allocation					
Building Depreciation	0.26	0.19	0.01	0.03	0.16
Equipment Depreciation	0.68	0.49	0.02	0.07	0.41



DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Purchasing	Audit	Receipts	Copier Pool Support	Departmental Support
Audit & Consulting Services	0.57	0.42	0.02	0.06	0.34
Buildings & Facilities	134.21	98.34	4.14	13.90	81.48
County Executive	4,665.46	3,418.50	143.98	483.26	2,832.58
Finance Department	854.81	626.34	26.38	88.54	518.99
Printing & Services	46.17	33.83	1.42	4.78	28.03
Human Resources	901.06	660.23	27.81	93.33	547.07
Information Systems	3,623.75	2,655.21	111.83	375.36	2,200.12
County Treasurer	31.86	23.34	0.98	3.30	19.34
Corporation Counsel	757.68	555.17	23.38	78.48	460.02
Central Courts	-	-	-	-	-
Sheriff	-	-	-	-	-
Total 2nd Allocation	11,016.50	8,072.07	339.97	1,141.12	6,688.54
General & Administrative Allocation	-	-	-	-	-
Unallocated					
Total 2nd Tier Allocation	11,016.50	8,072.07	339.97	1,141.12	6,688.54
Total Incoming Costs	16,191.61	11,864.00	499.67	1,677.17	9,830.55
Total Allocated Cost	104,512.37	76,578.84	3,225.26	10,825.65	63,453.44

DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 480,494.50
Total 2nd Tier Allocation 56,121.63

Total Allocated Cost \$ 536,616.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	1,630.00	4.44%	21,316.66		21,316.66	-	21,316.66
County Executive	141.00	0.38%	1,843.96		1,843.96	-	1,843.96
Finance Department	208.00	0.57%	2,720.16		2,720.16	-	2,720.16
Printing & Services	1,262.00	3.43%	16,504.06		16,504.06	2,037.41	18,541.47
Human Resources	325.00	0.88%	4,250.25		4,250.25	524.69	4,774.94
Information Systems	395.00	1.08%	5,165.69		5,165.69	637.70	5,803.39
County Treasurer	169.00	0.46%	2,210.13		2,210.13	272.84	2,482.97
Corporation Counsel	158.00	0.43%	2,066.28		2,066.28	255.08	2,321.36
Central Courts	11,162.00	30.38%	145,973.35		145,973.35	18,020.27	163,993.61
Sheriff	3,643.00	9.92%	47,642.08		47,642.08	5,881.37	53,523.45
Child Support	657.00	1.79%	8,592.05		8,592.05	1,060.68	9,652.73
Human Services	2,923.00	7.96%	38,226.13		38,226.13	4,718.98	42,945.11
Behavioral Health	512.25	1.39%	6,699.05		6,699.05	826.99	7,526.05
Ridgewood Care Center	3,567.00	9.71%	46,648.17		46,648.17	5,758.67	52,406.85
Workforce Development	416.75	1.13%	5,450.13		5,450.13	672.81	6,122.95
Communications	381.00	1.04%	4,982.61		4,982.61	615.10	5,597.70
Detention Center	73.75	0.20%	964.48		964.48	119.06	1,083.54
Jail & Jail Alternatives	1,147.00	3.12%	15,000.13		15,000.13	1,851.75	16,851.88
Register of Deeds / Land Description	201.00	0.55%	2,628.62		2,628.62	324.50	2,953.12
County Clerk	178.00	0.48%	2,327.83		2,327.83	287.37	2,615.20
District Attorney	585.00	1.59%	7,650.46		7,650.46	944.44	8,594.90
Victim Witness	115.00	0.31%	1,503.94		1,503.94	185.66	1,689.60
Victim Advocate	96.00	0.26%	1,255.46		1,255.46	154.99	1,410.44
Emergency Management	60.00	0.16%	784.66		784.66	96.87	881.53
Planning & Development Services	296.00	0.81%	3,871.00		3,871.00	477.87	4,348.87
Harbor / Marina	16.00	0.04%	209.24		209.24	25.83	235.07
UW Extension	303.00	0.82%	3,962.54		3,962.54	489.17	4,451.72
Parks w/Golf Course	354.25	0.96%	4,632.78		4,632.78	571.91	5,204.69
Highway w/Fleet	1,095.50	2.98%	14,326.63		14,326.63	1,768.61	16,095.23
Land Conservation	139.00	0.38%	1,817.80		1,817.80	224.41	2,042.21
Veterans Service	111.00	0.30%	1,451.63		1,451.63	179.20	1,630.83
Medical Examiner	336.00	0.91%	4,394.11		4,394.11	542.45	4,936.56
Other Departments	4,085.00	11.12%	53,422.43		53,422.43	6,594.95	60,017.37
Total	36,741.50	100.00%	480,494.50	-	480,494.50	56,121.63	536,616.13

Allocation Basis: Number of Expenditure Transactions by Department with Reduced Weighting Applied - Less Effort Required
Human Services 25%, Highway 25%, Parks 25%.

Allocation Source: Financial Records and Reports

DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 366,532.04
Total 2nd Tier Allocation 43,529.44

Total Allocated Cost \$ 410,061.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	356.00	1.76%	6,465.39		6,465.39	-	6,465.39
County Executive	60.00	0.30%	1,089.67		1,089.67	-	1,089.67
Finance Department	356.00	1.76%	6,465.39		6,465.39	-	6,465.39
Human Resources	137.00	0.68%	2,488.08		2,488.08	307.24	2,795.32
Information Systems	164.00	0.81%	2,978.44		2,978.44	367.79	3,346.23
County Treasurer	137.00	0.68%	2,488.08		2,488.08	307.24	2,795.32
Corporation Counsel	140.00	0.69%	2,542.57		2,542.57	313.97	2,856.53
Central Courts	805.00	3.99%	14,619.77		14,619.77	1,805.30	16,425.07
Sheriff	3,341.00	16.55%	60,676.57		60,676.57	7,492.57	68,169.13
Child Support	646.00	3.20%	11,732.13		11,732.13	1,448.73	13,180.86
Human Services	3,186.00	15.79%	57,861.58		57,861.58	7,144.96	65,006.54
Behavioral Health	485.00	2.40%	8,808.18		8,808.18	1,087.67	9,895.85
Ridgewood Care Center	2,876.25	14.25%	52,236.15		52,236.15	6,450.31	58,686.46
Workforce Development	240.00	1.19%	4,358.69		4,358.69	538.23	4,896.91
Communications	1,397.00	6.92%	25,371.19		25,371.19	3,132.93	28,504.12
Detention Center	411.00	2.04%	7,464.25		7,464.25	921.71	8,385.97
Jail & Jail Alternatives	2,631.00	13.04%	47,782.11		47,782.11	5,900.31	53,682.43
Real Property Lister	27.00	0.13%	490.35		490.35	60.55	550.90
Register of Deeds / Land Description	164.00	0.81%	2,978.44		2,978.44	367.79	3,346.23
County Clerk	116.00	0.57%	2,106.70		2,106.70	260.14	2,366.84
District Attorney	241.00	1.19%	4,376.85		4,376.85	540.47	4,917.32
Victim Witness	137.00	0.68%	2,488.08		2,488.08	307.24	2,795.32
Victim Advocate	27.00	0.13%	490.35		490.35	60.55	550.90
Emergency Management	29.00	0.14%	526.67		526.67	65.04	591.71
Planning & Development Services	153.00	0.76%	2,778.66		2,778.66	343.12	3,121.78
Parks w/Golf Course	174.85	0.87%	3,175.49		3,175.49	392.12	3,567.61
Highway w/Fleet	1,025.05	5.08%	18,616.14		18,616.14	2,298.79	20,914.93
Land Conservation	55.00	0.27%	998.87		998.87	123.34	1,122.21
Veterans Service	55.00	0.27%	998.87		998.87	123.34	1,122.21
Medical Examiner	29.00	0.14%	526.67		526.67	65.04	591.71
Other Departments	581.00	2.88%	10,551.66		10,551.66	1,302.96	11,854.61
Total	20,182.15	100.00%	366,532.04	-	366,532.04	43,529.44	410,061.48

Allocation Basis: Payroll Disbursements During 2015 w/ Ridgewood, Highway and Parks Weighted @65% - less effort required.

Allocation Source: Finance Department Records and Reports



DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Purchasing

Total 1st Tier Allocation \$ 93,495.87
Total 2nd Tier Allocation 11,016.50

Total Allocated Cost \$ 104,512.37

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	328	13.46%	12,588.94		12,588.94	-	12,588.94
County Executive	3	0.12%	115.14		115.14	-	115.14
Finance Department	4	0.16%	153.52		153.52	-	153.52
Printing & Services	19	0.78%	729.24		729.24	99.63	828.86
Human Resources	8	0.33%	307.05		307.05	41.95	348.99
Information Systems	27	1.11%	1,036.28		1,036.28	141.57	1,177.86
County Treasurer	8	0.33%	307.05		307.05	41.95	348.99
Corporation Counsel	1	0.04%	38.38		38.38	5.24	43.62
Central Courts	14	0.57%	537.33		537.33	73.41	610.74
Sheriff	58	2.38%	2,226.09		2,226.09	304.12	2,530.21
Child Support	35	1.44%	1,343.33		1,343.33	183.52	1,526.85
Human Services	130	5.34%	4,989.52		4,989.52	681.65	5,671.17
Behavioral Health	31	1.27%	1,189.81		1,189.81	162.55	1,352.36
Ridgewood Care Center	187	7.68%	7,177.23		7,177.23	980.53	8,157.75
Workforce Development	12	0.49%	460.57		460.57	62.92	523.49
Detention Center	4	0.16%	153.52		153.52	20.97	174.50
Communications	47	1.93%	1,803.90		1,803.90	246.44	2,050.34
Jail & Jail Alternatives	32	1.31%	1,228.19		1,228.19	167.79	1,395.98
Register of Deeds / Land Description	5	0.21%	191.90		191.90	26.22	218.12
County Clerk	5	0.21%	191.90		191.90	26.22	218.12
District Attorney	2	0.08%	76.76		76.76	10.49	87.25
Emergency Management	3	0.12%	115.14		115.14	15.73	130.87
Planning & Development Services	1	0.04%	38.38		38.38	5.24	43.62
Parks w/Golf Course	285	11.70%	10,938.56		10,938.56	1,494.38	12,432.94
Highway w/Fleet	1,044	42.86%	40,069.66		40,069.66	5,474.17	45,543.83
Land Conservation	8	0.33%	307.05		307.05	41.95	348.99
Veterans Service	4	0.16%	153.52		153.52	20.97	174.50
Medical Examiner	1	0.04%	38.38		38.38	5.24	43.62
Other Departments	130	5.34%	4,989.52		4,989.52	681.65	5,671.17
Total	2,436	100.00%	93,495.87	-	93,495.87	11,016.50	104,512.37

Allocation Basis: Purchase Orders by Department During 2015

Allocation Source: Accounting Records and Reports

DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Audit

Total 1st Tier Allocation \$ 68,506.77
Total 2nd Tier Allocation 8,072.07

Total Allocated Cost \$ 76,578.84

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	1,640	2.39%	1,638.22		1,638.22	-	1,638.22
County Executive	149	0.22%	148.84		148.84	-	148.84
Finance Department	232	0.34%	231.75		231.75	-	231.75
Printing & Services	1,274	1.86%	1,272.62		1,272.62	154.50	1,427.13
Human Resources	378	0.55%	377.59		377.59	45.84	423.43
Information Systems	402	0.59%	401.56		401.56	48.75	450.32
County Treasurer	484	0.71%	483.48		483.48	58.70	542.17
Corporation Counsel	180	0.26%	179.81		179.81	21.83	201.63
Central Courts	11,804	17.21%	11,791.22		11,791.22	1,431.53	13,222.75
Sheriff	4,504	6.57%	4,499.13		4,499.13	546.22	5,045.35
Child Support	794	1.16%	793.14		793.14	96.29	889.43
Human Services	12,960	18.90%	12,945.97		12,945.97	1,571.72	14,517.70
Behavioral Health	4,458	6.50%	4,453.17		4,453.17	540.64	4,993.82
Ridgewood Care Center	4,797	6.99%	4,791.81		4,791.81	581.76	5,373.56
Workforce Development	1,723	2.51%	1,721.14		1,721.14	208.96	1,930.09
Communications	404	0.59%	403.56		403.56	49.00	452.56
Detention Center	373	0.54%	372.60		372.60	45.24	417.83
Jail & Jail Alternatives	1,343	1.96%	1,341.55		1,341.55	162.87	1,504.42
Register of Deeds / Land Description	941	1.37%	939.98		939.98	114.12	1,054.10
County Clerk	601	0.88%	600.35		600.35	72.89	673.24
District Attorney	617	0.90%	616.33		616.33	74.83	691.16
Victim Witness	118	0.17%	117.87		117.87	14.31	132.18
Victim Advocate	101	0.15%	100.89		100.89	12.25	113.14
Emergency Management	65	0.09%	64.93		64.93	7.88	72.81
Planning & Development Services	588	0.86%	587.36		587.36	71.31	658.67
Harbor / Marina	26	0.04%	25.97		25.97	3.15	29.13
UW Extension	345	0.50%	344.63		344.63	41.84	386.47
Parks w/Golf Course	2,005	2.92%	2,002.83		2,002.83	243.16	2,245.99
Highway w/Fleet	4,474	6.52%	4,469.16		4,469.16	542.58	5,011.74
Land Conservation	207	0.30%	206.78		206.78	25.10	231.88
Veterans Service	115	0.17%	114.88		114.88	13.95	128.82
Medical Examiner	365	0.53%	364.60		364.60	44.27	408.87
Other Departments	10,114	14.75%	10,103.05		10,103.05	1,226.58	11,329.63
Total	68,581	100.00%	68,506.77	-	68,506.77	8,072.07	76,578.84

Allocation Basis: Total AP and Receipt Transactions Processed by Department During 2015

Allocation Source: Accounting Records & Reports



DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Receipts

Total 1st Tier Allocation	\$ 2,885.29
Total 2nd Tier Allocation	339.97
Total Allocated Cost	\$ 3,225.26

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	10	0.06%	1.84		1.84	-	1.84
County Executive	8	0.05%	1.47		1.47	-	1.47
Finance Department	24	0.15%	4.41		4.41	-	4.41
Printing & Services	12	0.08%	2.20		2.20	0.26	2.46
Human Resources	53	0.34%	9.73		9.73	1.15	10.88
Information Systems	7	0.04%	1.29		1.29	0.15	1.44
County Treasurer	315	2.00%	57.84		57.84	6.83	64.68
Corporation Counsel	22	0.14%	4.04		4.04	0.48	4.52
Central Courts	642	4.09%	117.89		117.89	13.93	131.81
Sheriff	861	5.48%	158.10		158.10	18.68	176.78
Child Support	137	0.87%	25.16		25.16	2.97	28.13
Human Services	1,268	8.07%	232.84		232.84	27.51	260.34
Behavioral Health	2,409	15.33%	442.35		442.35	52.26	494.61
Ridgewood Care Center	1,230	7.83%	225.86		225.86	26.68	252.54
Workforce Development	56	0.36%	10.28		10.28	1.21	11.50
Communications	23	0.15%	4.22		4.22	0.50	4.72
Detention Center	78	0.50%	14.32		14.32	1.69	16.01
Jail & Jail Alternatives	196	1.25%	35.99		35.99	4.25	40.24
Register of Deeds / Land Description	740	4.71%	135.88		135.88	16.05	151.94
County Clerk	423	2.69%	77.67		77.67	9.18	86.85
District Attorney	32	0.20%	5.88		5.88	0.69	6.57
Victim Witness	3	0.02%	0.55		0.55	0.07	0.62
Victim Advocate	5	0.03%	0.92		0.92	0.11	1.03
Emergency Management	5	0.03%	0.92		0.92	0.11	1.03
Planning & Development Services	292	1.86%	53.62		53.62	6.33	59.95
Harbor / Marina	10	0.06%	1.84		1.84	0.22	2.05
UW Extension	42	0.27%	7.71		7.71	0.91	8.62
Parks w/Golf Course	588	3.74%	107.97		107.97	12.76	120.73
Highway w/Fleet	92	0.59%	16.89		16.89	2.00	18.89
Land Conservation	68	0.43%	12.49		12.49	1.48	13.96
Veterans Service	4	0.03%	0.73		0.73	0.09	0.82
Medical Examiner	29	0.18%	5.33		5.33	0.63	5.95
Other Departments	6,029	38.37%	1,107.07		1,107.07	130.79	1,237.86
Total	15,713	100.00%	2,885.29	-	2,885.29	339.97	3,225.26

Allocation Basis: Number of General Receipts Processed by Department During 2015

Allocation Source: Financial Department Records and Reports

DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Copier Pool Support

Total 1st Tier Allocation \$ 9,684.53
Total 2nd Tier Allocation 1,141.12

Total Allocated Cost \$ 10,825.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	1,936.75	0.84%	81.04		81.04	-	81.04
County Executive	554.18	0.24%	23.19		23.19	-	23.19
Finance Department	6,502.49	2.81%	272.10		272.10	-	272.10
Human Resources	1,277.42	0.55%	53.45		53.45	6.55	60.01
Information Systems	1,091.26	0.47%	45.66		45.66	5.60	51.26
County Treasurer	2,656.19	1.15%	111.15		111.15	13.63	124.78
Corporation Counsel	1,766.95	0.76%	73.94		73.94	9.06	83.00
Central Courts	10,875.29	4.70%	455.08		455.08	55.79	510.87
Sheriff	18,482.73	7.99%	773.42		773.42	94.82	868.24
Child Support	18,099.67	7.82%	757.39		757.39	92.85	850.24
Human Services	50,097.08	21.65%	2,096.34		2,096.34	257.00	2,353.34
Behavioral Health	20,949.30	9.05%	876.64		876.64	107.47	984.11
Ridgewood Care Center	18,377.90	7.94%	769.03		769.03	94.28	863.31
Workforce Development	16,570.10	7.16%	693.39		693.39	85.00	778.39
Detention Center	2,733.34	1.18%	114.38		114.38	14.02	128.40
Communications	6,938.95	3.00%	290.36		290.36	35.60	325.96
Jail & Jail Alternatives	17,632.21	7.62%	737.83		737.83	90.45	828.28
Register of Deeds / Land Description	3,125.11	1.35%	130.77		130.77	16.03	146.80
County Clerk	1,155.57	0.50%	48.36		48.36	5.93	54.28
District Attorney	9,053.00	3.91%	378.83		378.83	46.44	425.27
Victim Witness	892.08	0.39%	37.33		37.33	4.58	41.91
Emergency Management	309.95	0.13%	12.97		12.97	1.59	14.56
Planning & Development Services	2,287.02	0.99%	95.70		95.70	11.73	107.43
Harbor / Marina	844.26	0.36%	35.33		35.33	4.33	39.66
UW Extension	4,029.46	1.74%	168.62		168.62	20.67	189.29
Parks w/Golf Course	343.05	0.15%	14.36		14.36	1.76	16.11
Highway w/Fleet	6,700.49	2.90%	280.39		280.39	34.37	314.76
Land Conservation	474.35	0.20%	19.85		19.85	2.43	22.28
Veterans Service	1,387.69	0.60%	58.07		58.07	7.12	65.19
Medical Examiner	1,033.89	0.45%	43.26		43.26	5.30	48.57
Other Departments	3,257.17	1.41%	136.30		136.30	16.71	153.01
Total	231,434.90	100.00%	9,684.53	-	9,684.53	1,141.12	10,825.65

Allocation Basis: Copy Charges by Department During 2015

Allocation Source: Accounting Records & Reports

DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Departmental Support

Total 1st Tier Allocation \$ 56,764.90
Total 2nd Tier Allocation 6,688.54
Total Allocated Cost \$ 63,453.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Printing & Services	2.876%	63.56%	36,078.64		36,078.64	4,251.10	40,329.75
Sheriff	0.495%	10.94%	6,209.64		6,209.64	731.67	6,941.32
Other Departments	1.154%	25.50%	14,476.62		14,476.62	1,705.76	16,182.38
Total	4.5%	100.00%	56,764.90	-	56,764.90	6,688.54	63,453.44

Allocation Basis: Direct Allocation to Benefiting Departments

Allocation Source: Finance Department Employee Personnel Activity Reports (PARs)

DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll	Purchasing
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	42,092.09	21,316.66	6,465.39	12,588.94
County Executive	3,222.27	1,843.96	1,089.67	115.14
Finance Department	9,847.33	2,720.16	6,465.39	153.52
Printing & Services	61,129.67	18,541.47	-	828.86
Human Resources	8,413.58	4,774.94	2,795.32	348.99
Information Systems	10,830.49	5,803.39	3,346.23	1,177.86
County Treasurer	6,358.91	2,482.97	2,795.32	348.99
Corporation Counsel	5,510.67	2,321.36	2,856.53	43.62
Central Courts	194,894.87	163,993.61	16,425.07	610.74
Sheriff	137,254.47	53,523.45	68,169.13	2,530.21
Child Support	26,128.25	9,652.73	13,180.86	1,526.85
Human Services	130,754.20	42,945.11	65,006.54	5,671.17
Behavioral Health	25,246.79	7,526.05	9,895.85	1,352.36
Ridgewood Care Center	125,740.48	52,406.85	58,686.46	8,157.75
Workforce Development	14,263.33	6,122.95	4,896.91	523.49
Communications	36,935.41	5,597.70	28,504.12	2,050.34
Detention Center	10,206.26	1,083.54	8,385.97	174.50
Jail & Jail Alternatives	74,303.23	16,851.88	53,682.43	1,395.98
Real Property Lister	550.90	-	550.90	-
Register of Deeds / Land Description	7,870.31	2,953.12	3,346.23	218.12
County Clerk	6,014.53	2,615.20	2,366.84	218.12
District Attorney	14,722.47	8,594.90	4,917.32	87.25
Victim Witness	4,659.62	1,689.60	2,795.32	-
Victim Advocate	2,075.51	1,410.44	550.90	-
Emergency Management	1,692.51	881.53	591.71	130.87
Planning & Development Services	8,340.34	4,348.87	3,121.78	43.62
Harbor / Marina	305.91	235.07	-	-
UW Extension	5,036.09	4,451.72	-	-
Parks w/Golf Course	23,588.07	5,204.69	3,567.61	12,432.94
Highway w/Fleet	87,899.38	16,095.23	20,914.93	45,543.83
Land Conservation	3,781.54	2,042.21	1,122.21	348.99
Lakeshores Library	-	-	-	-
Veterans Service	3,122.37	1,630.83	1,122.21	174.50
Medical Examiner	6,035.28	4,936.56	591.71	43.62
Courts & Judicial	-	-	-	-
Other Departments	106,446.04	60,017.37	11,854.61	5,671.17
	1,205,273.17	536,616.13	410,061.48	104,512.37

DEPARTMENT 6
FISCAL 2015

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

<u>Grantee Department</u>	Audit	Receipts	Copier Pool Support	Departmental Support
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	1,638.22	1.84	81.04	-
County Executive	148.84	1.47	23.19	-
Finance Department	231.75	4.41	272.10	-
Printing & Services	1,427.13	2.46	-	40,329.75
Human Resources	423.43	10.88	60.01	-
Information Systems	450.32	1.44	51.26	-
County Treasurer	542.17	64.68	124.78	-
Corporation Counsel	201.63	4.52	83.00	-
Central Courts	13,222.75	131.81	510.87	-
Sheriff	5,045.35	176.78	868.24	6,941.32
Child Support	889.43	28.13	850.24	-
Human Services	14,517.70	260.34	2,353.34	-
Behavioral Health	4,993.82	494.61	984.11	-
Ridgewood Care Center	5,373.56	252.54	863.31	-
Workforce Development	1,930.09	11.50	778.39	-
Communications	452.56	4.72	325.96	-
Detention Center	417.83	16.01	128.40	-
Jail & Jail Alternatives	1,504.42	40.24	828.28	-
Real Property Lister	-	-	-	-
Register of Deeds / Land Description	1,054.10	151.94	146.80	-
County Clerk	673.24	86.85	54.28	-
District Attorney	691.16	6.57	425.27	-
Victim Witness	132.18	0.62	41.91	-
Victim Advocate	113.14	1.03	-	-
Emergency Management	72.81	1.03	14.56	-
Planning & Development Services	658.67	59.95	107.43	-
Harbor / Marina	29.13	2.05	39.66	-
UW Extension	386.47	8.62	189.29	-
Parks w/Golf Course	2,245.99	120.73	16.11	-
Highway w/Fleet	5,011.74	18.89	314.76	-
Land Conservation	231.88	13.96	22.28	-
Lakeshores Library	-	-	-	-
Veterans Service	128.82	0.82	65.19	-
Medical Examiner	408.87	5.95	48.57	-
Courts & Judicial	-	-	-	-
Other Departments	11,329.63	1,237.86	153.01	16,182.38
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	76,578.84	3,225.26	10,825.65	63,453.44

DEPARTMENT 7
FISCAL 2015

RACINE COUNTY, WISCONSIN
PRINTING / MAIL SERVICES
NATURE AND EXTENT OF SERVICES

Racine County provides printing and mail delivery services for departments. Costs have been allocated as follows:

- **Printing Services:** Related costs have been allocated based on the printing charges by department during 2015.
- **Postage/Mail:** Costs related to the delivery/processing of mail have been allocated based on postage charges by department during 2015.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 7
FISCAL 2015

RACINE COUNTY, WISCONSIN
PRINTING & MAIL SERVICES
DEPARTMENTAL COSTS BY FUNCTION

Department: Printing & Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
Expenditures:				
Salaries & Wages	15,373.39	2,306.01	10,761.37	2,306.01
Fringe Benefits	6,590.79	988.62	4,613.55	988.62
Contracted Services - Mail	3,720.00			3,720.00
Contracted Services - Courier	15,279.00			15,279.00
Contracted Services - Print/Mail Help	5,340.03	5,340.03		
Contracted Services - Ricoh	67,172.60		67,172.60	
MC-Copy & Printing	163,318.71		163,318.71	
Materials	2,099.13		1,986.69	112.44
Telephone	121.65	121.65		
Public Liability Insurance	245.97	245.97		
Equipment Lease	108,349.88		108,349.88	
Paper	1,098.09		1,098.09	
Supplies	520.97		520.97	
Printing	1,059.14		1,059.14	
Postage	6,146.89			6,146.89
Small Items of Equipment	291.13	291.13		
Capital Purchases	21,312.57	21,312.57		
Total Expenditures	418,039.94	30,605.98	358,881.01	28,552.96
Cost Adjustments:				
TVCCOG Revenue	(9,948.03)		(9,948.03)	
Copier Pool Revenues	(292,195.14)		(292,195.14)	
Total Cost Adjustments	(302,143.17)	-	(302,143.17)	-
General & Administrative Allocation	0.00	(30,605.98)	28,350.39	2,255.59
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	2,778.30	-	2,573.55	204.75
Equipment Depreciation	10,748.29	-	9,956.17	792.12
Audit & Consulting Services	2,492.32	-	2,308.64	183.68
Buildings & Facilities	10,826.78	-	10,028.87	797.91
County Executive	-	-	-	-
Finance Department	54,586.77	-	50,563.86	4,022.91
Total 1st Allocation	81,432.46	-	75,431.08	6,001.38

DEPARTMENT 7
FISCAL 2015

RACINE COUNTY, WISCONSIN
PRINTING & MAIL SERVICES
DEPARTMENTAL COSTS BY FUNCTION

Department: Printing & Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
General & Administrative Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	197,329.23	-	160,519.31	36,809.92
2nd Allocation				
Building Depreciation	1.20	-	1.11	0.09
Equipment Depreciation	5.75	-	5.33	0.42
Audit & Consulting Services	9.89	-	9.16	0.73
Buildings & Facilities	612.28	-	567.15	45.12
County Executive	-	-	-	-
Finance Department	6,542.90	-	6,060.71	482.20
Printing & Services	2,376.50	-	2,201.35	175.14
Human Resources	-	-	-	-
Information Systems	2,555.29	-	2,366.97	188.32
County Treasurer	236.78	-	219.33	17.45
Corporation Counsel	141.54	-	131.11	10.43
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	12,482.14	-	11,562.23	919.90
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	12,482.14	-	11,562.23	919.90
Total Incoming Costs	93,914.60	-	86,993.32	6,921.28
Total Allocated Cost	\$ 209,811.37	\$ -	\$ 172,081.54	\$ 37,729.83

DEPARTMENT 7
FISCAL 2015

RACINE COUNTY, WISCONSIN
PRINTING & MAIL SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Printing & Services
Function: Printing Services

Total 1st Tier Allocation \$ 160,519.31
Total 2nd Tier Allocation 11,562.23

Total Allocated Cost \$ 172,081.54

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	48.89	0.04%	56.87	-	56.87	-	56.87
County Executive	1,255.22	0.91%	1,460.04	-	1,460.04	-	1,460.04
Finance Department	457.29	0.33%	531.91	-	531.91	-	531.91
Printing & Services	1,059.14	0.77%	1,231.97	-	1,231.97	-	1,231.97
Human Resources	280.86	0.20%	326.69	-	326.69	24.02	350.71
Information Systems	21.48	0.02%	24.99	-	24.99	1.84	26.82
County Treasurer	1,234.76	0.89%	1,436.25	-	1,436.25	105.61	1,541.86
Corporation Counsel	129.08	0.09%	150.14	-	150.14	11.04	161.18
Central Courts	14,078.33	10.20%	16,375.60	-	16,375.60	1,204.15	17,579.74
Sheriff	3,027.50	2.19%	3,521.52	-	3,521.52	258.95	3,780.47
Child Support	2,278.30	1.65%	2,650.07	-	2,650.07	194.87	2,844.93
Human Services	30,420.22	22.04%	35,384.12	-	35,384.12	2,601.90	37,986.02
Behavioral Health	1,195.91	0.87%	1,391.06	-	1,391.06	102.29	1,493.34
Ridgewood Care Center	7,640.32	5.54%	8,887.05	-	8,887.05	653.49	9,540.54
Workforce Development	7,060.18	5.12%	8,212.24	-	8,212.24	603.87	8,816.11
Detention Center	3.00	0.00%	3.49	-	3.49	0.26	3.75
Communications	428.59	0.31%	498.53	-	498.53	36.66	535.18
Jail & Jail Alternatives	7,601.95	5.51%	8,842.42	-	8,842.42	650.21	9,492.63
Register of Deeds / Land Description	3,995.61	2.90%	4,647.60	-	4,647.60	341.75	4,989.36
County Clerk	26,909.82	19.50%	31,300.90	-	31,300.90	2,301.65	33,602.55
District Attorney	2,493.91	1.81%	2,900.86	-	2,900.86	213.31	3,114.17
Victim Witness	210.03	0.15%	244.30	-	244.30	17.96	262.27
Victim Advocate	100.15	0.07%	116.49	-	116.49	8.57	125.06
Emergency Management	3.21	0.00%	3.73	-	3.73	0.27	4.01
Planning & Development Services	134.16	0.10%	156.05	-	156.05	11.47	167.53
UW Extension	1,257.47	0.91%	1,462.66	-	1,462.66	107.55	1,570.21
Parks w/Golf Course	1,610.72	1.17%	1,873.55	-	1,873.55	137.77	2,011.32
Highway w/Fleet	815.74	0.59%	948.85	-	948.85	69.77	1,018.62
Land Conservation	(830.04)	-0.60%	(965.48)	-	(965.48)	(70.99)	(1,036.48)
Veterans Service	257.20	0.19%	299.17	-	299.17	22.00	321.17
Medical Examiner	220.28	0.16%	256.22	-	256.22	18.84	275.07
Other Departments	22,601.42	16.38%	26,289.46	-	26,289.46	1,933.15	28,222.61
		-	-	-	-	-	-
Total	138,000.70	100.00%	160,519.31	-	160,519.31	11,562.23	172,081.54

Allocation Basis: Printing Charges by Department During 2015

Allocation Source: Accounting Records & Reports

DEPARTMENT 7
FISCAL 2015

RACINE COUNTY, WISCONSIN
PRINTING & MAIL SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Printing & Services
Function: Postage/Mail

Total 1st Tier Allocation \$ 36,809.92
Total 2nd Tier Allocation 919.90

Total Allocated Cost \$ 37,729.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Printing & Services	6,146.89	3.11%	1,144.53	-	1,144.53	-	1,144.53
Human Resources	1,392.04	0.70%	259.19	-	259.19	6.69	265.88
County Treasurer	19,304.67	9.76%	3,594.46	-	3,594.46	92.71	3,687.17
Central Courts	51,339.03	25.97%	9,559.13	-	9,559.13	246.55	9,805.69
Sheriff	7,720.22	3.91%	1,437.48	-	1,437.48	37.08	1,474.55
Child Support	27,814.00	14.07%	5,178.86	-	5,178.86	133.58	5,312.44
Human Services	32,279.10	16.33%	6,010.24	-	6,010.24	155.02	6,165.26
Behavioral Health	4,504.91	2.28%	838.80	-	838.80	21.63	860.43
Ridgewood Care Center	6,983.50	3.53%	1,300.30	-	1,300.30	33.54	1,333.84
Workforce Development	6,902.60	3.49%	1,285.24	-	1,285.24	33.15	1,318.39
Detention Center	489.76	0.25%	91.19	-	91.19	2.35	93.54
Register of Deeds / Land Description	7,589.44	3.84%	1,413.12	-	1,413.12	36.45	1,449.57
County Clerk	5,666.31	2.87%	1,055.05	-	1,055.05	27.21	1,082.26
District Attorney	3,811.28	1.93%	709.65	-	709.65	18.30	727.95
Victim Witness	3,387.89	1.71%	630.81	-	630.81	16.27	647.08
Victim Advocate	700.16	0.35%	130.37	-	130.37	3.36	133.73
Planning & Development Services	3,488.89	1.76%	649.62	-	649.62	16.76	666.37
Harbor / Marina	1,271.37	0.64%	236.72	-	236.72	6.11	242.83
UW Extension	2,443.83	1.24%	455.03	-	455.03	11.74	466.77
Parks w/Golf Course	221.85	0.11%	41.31	-	41.31	1.07	42.37
Highway w/Fleet	496.99	0.25%	92.54	-	92.54	2.39	94.92
Land Conservation	2,020.83	1.02%	376.27	-	376.27	9.71	385.98
Veterans Service	1,461.73	0.74%	272.17	-	272.17	7.02	279.19
Other Departments	257.01	0.13%	47.85	-	47.85	1.23	49.09
Total	197,694.30	100.00%	36,809.92	-	36,809.92	919.90	37,729.83

Allocation Basis: Postage Charges by Department During 2015

Allocation Source: Accounting Records & Reports

DEPARTMENT 7
FISCAL 2015

RACINE COUNTY, WISCONSIN
PRINTING & MAIL SERVICES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Printing & Services

<u>Grantee Department</u>	<u>Total</u>	<u>Printing Services</u>	<u>Postage/Mail</u>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Buildings & Facilities	56.87	56.87	-
County Executive	1,460.04	1,460.04	-
Finance Department	531.91	531.91	-
Printing & Services	2,376.50	1,231.97	1,144.53
Human Resources	616.59	350.71	265.88
Information Systems	26.82	26.82	-
County Treasurer	5,229.02	1,541.86	3,687.17
Corporation Counsel	161.18	161.18	-
Central Courts	27,385.43	17,579.74	9,805.69
Sheriff	5,255.02	3,780.47	1,474.55
Child Support	8,157.37	2,844.93	5,312.44
Human Services	44,151.28	37,986.02	6,165.26
Behavioral Health	2,353.78	1,493.34	860.43
Ridgewood Care Center	10,874.38	9,540.54	1,333.84
Workforce Development	10,134.50	8,816.11	1,318.39
Communications	535.18	535.18	-
Detention Center	97.29	3.75	93.54
Jail & Jail Alternatives	9,492.63	9,492.63	-
Real Property Lister	-	-	-
Register of Deeds / Land Description	6,438.93	4,989.36	1,449.57
County Clerk	34,684.81	33,602.55	1,082.26
District Attorney	3,842.12	3,114.17	727.95
Victim Witness	909.35	262.27	647.08
Victim Advocate	258.79	125.06	133.73
Emergency Management	4.01	4.01	-
Planning & Development Services	833.90	167.53	666.37
Harbor / Marina	242.83	-	242.83
UW Extension	2,036.98	1,570.21	466.77
Parks w/Golf Course	2,053.69	2,011.32	42.37
Highway w/Fleet	1,113.55	1,018.62	94.92
Land Conservation	(650.50)	(1,036.48)	385.98
Lakeshores Library	-	-	-
Veterans Service	600.36	321.17	279.19
Medical Examiner	275.07	275.07	-
Courts & Judicial	-	-	-
Other Departments	28,271.70	28,222.61	49.09
	209,811.37	172,081.54	37,729.83

DEPARTMENT 8
FISCAL 2015

RACINE COUNTY, WISCONSIN

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

Costs for this department have been functionalized as follows based on Personnel Activity Reports (PARs) completed for activity during 2015:

- **Personnel Administration** - The Human Resources Department manages all personnel functions and services for Racine County including contract negotiations, labor relations, recruitment, coordinating employee benefit programs including Health Insurance, managing the Affirmative Action program, and maintaining employee's personnel records. These activities have been classified as "Personnel" and related costs have been allocated based on the number of employees by department.
- **Payroll Services** - Payroll related services provided by Human Resources have been allocated based on the number of Payroll Disbursements by Department during 2015.
- **Department Specific** - Costs related to testing or other services benefiting specific departments have been allocated directly to the respective department(s).

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 8
FISCAL 2015

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Expenditures:					
Salaries & Wages	383,795.57	59,488.31	297,825.36	22,260.14	4,221.75
Fringe Benefits	123,195.43	19,095.29	95,599.65	7,145.33	1,355.15
Consultants	10,000.00		10,000.00		
Civil Service Testing	7,638.92				7,638.92
ID Badges	554.00		554.00		
Per Diems	1,150.00				1,150.00
Telephone	1,051.91	1,051.91			
Public Liability Expense	6,140.73	6,140.73			
Travel	2,624.70	2,624.70			
Travel -Civil Service Related	190.86				190.86
Training	1,981.00		1,981.00		
Recruitment / Advertising	5,084.01		1,637.38		3,446.63
Office Supplies	814.92	814.92			
Copy Cost	1,277.42	1,277.42			
Printing	130.24	130.24			
Publications	193.03	193.03			
Tuition Reimbursement	1,600.00				1,600.00
Postage	1,148.63	1,148.63			
Dues	225.00	225.00			
Employee Events/Activity	55,756.51		55,756.51		
Safety	19,052.99				19,052.99
Equipment	1,430.40		1,430.40		
Miscellaneous	382.90		382.90		
Total Expenditures	625,419.17	92,190.19	465,167.21	29,405.48	38,656.30
Disallowed / Capitalized	-	-			
Cost Adjustments:					
Vending Machine Revenue	(3,749.99)				(3,749.99)
Donations	(1,846.54)				(1,846.54)
Employee Activity Revenue	(38,429.51)		(38,429.51)		
Total Cost Adjustments	(44,026.04)	-	(38,429.51)	-	(5,596.53)
General & Administrative Allocation	0.00	(92,190.19)	84,662.23	6,327.85	1,200.11
Incoming Costs					
1st Allocation					
Building Depreciation	3,170.03		2,911.17	217.59	41.27
Equipment Depreciation	77,539.68		71,208.04	5,322.25	1,009.39
Audit & Consulting Services	1,097.58		1,007.96	75.34	14.29
Buildings & Facilities	12,353.30		11,344.57	847.92	160.81
County Executive	4,537.98		4,167.42	311.48	59.07
Finance Department	7,486.16		6,874.87	513.84	97.45
Printing & Services	585.88		538.04	40.21	7.63
Total 1st Allocation	106,770.61	-	98,052.07	7,328.63	1,389.91



DEPARTMENT 8
FISCAL 2015

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	688,163.74	-	609,451.99	43,061.96	35,649.79
2nd Allocation					
Building Depreciation	1.37		1.26	0.09	0.02
Equipment Depreciation	41.49		38.10	2.85	0.54
Audit & Consulting Services	4.69		4.31	0.32	0.06
Buildings & Facilities	698.60		641.56	47.95	9.09
County Executive	26,349.47		24,197.85	1,808.60	343.01
Finance Department	927.42		851.69	63.66	12.07
Printing & Services	30.71		28.20	2.11	0.40
Human Resources	18,869.39		17,328.57	1,295.18	245.64
Information Systems	50,703.99		46,563.66	3,480.27	660.05
County Treasurer	655.75		602.20	45.01	8.54
Corporation Counsel	30,790.56		28,276.30	2,113.43	400.82
Central Courts	-		-	-	-
Sheriff	-		-	-	-
Total 2nd Allocation	129,073.43	-	118,533.70	8,859.48	1,680.25
General & Administrative Allocation	-	-			
Unallocated	-				
Total 2nd Tier Allocation	129,073.43	-	118,533.70	8,859.48	1,680.25
Total Incoming Costs	235,844.04	-	216,585.77	16,188.11	3,070.16
Total Allocated Cost	\$ 817,237.17	\$ -	\$ 727,985.69	\$ 51,921.44	\$ 37,330.04

DEPARTMENT 8
FISCAL 2015

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Personnel Administration

Total 1st Tier Allocation \$ 609,451.99
Total 2nd Tier Allocation 118,533.70

Total Allocated Cost \$ 727,985.69

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	13.0000	1.59%	9,695.09		9,695.09		9,695.09
County Executive	2.1750	0.27%	1,622.06		1,622.06	-	1,622.06
Finance Department	13.0000	1.59%	9,695.09		9,695.09	-	9,695.09
Human Resources	5.0000	0.61%	3,728.88		3,728.88	-	3,728.88
Information Systems	6.0000	0.73%	4,474.66		4,474.66	907.11	5,381.77
County Treasurer	5.0000	0.61%	3,728.88		3,728.88	755.93	4,484.81
Corporation Counsel	5.1000	0.62%	3,803.46		3,803.46	771.04	4,574.50
Central Courts	29.4000	3.60%	21,925.82		21,925.82	4,444.84	26,370.66
Sheriff	122.0000	14.93%	90,984.69		90,984.69	18,444.59	109,429.28
Child Support	23.6000	2.89%	17,600.32		17,600.32	3,567.97	21,168.29
Human Services	116.3500	14.24%	86,771.05		86,771.05	17,590.39	104,361.45
Behavioral Health	17.7000	2.17%	13,200.24		13,200.24	2,675.98	15,876.22
Ridgewood Care Center	161.6000	19.77%	120,517.42		120,517.42	24,431.52	144,948.95
Workforce Development	8.7500	1.07%	6,525.54		6,525.54	1,322.87	7,848.41
Communications	51.0000	6.24%	38,034.58		38,034.58	7,710.44	45,745.03
Detention Center	15.0000	1.84%	11,186.64		11,186.64	2,267.78	13,454.42
Jail & Jail Alternatives	96.0750	11.76%	71,650.44		71,650.44	14,525.11	86,175.56
Real Property Lister	1.0000	0.12%	745.78		745.78	151.19	896.96
Register of Deeds / Land Description	6.0000	0.73%	4,474.66		4,474.66	907.11	5,381.77
County Clerk	4.2500	0.52%	3,169.55		3,169.55	642.54	3,812.09
District Attorney	8.8000	1.08%	6,562.83		6,562.83	1,330.43	7,893.26
Victim Witness	5.0000	0.61%	3,728.88		3,728.88	755.93	4,484.81
Victim Advocate	1.0000	0.12%	745.78		745.78	151.19	896.96
Emergency Management	1.0750	0.13%	801.71		801.71	162.52	964.23
Planning & Development Services	5.5850	0.68%	4,165.16		4,165.16	844.37	5,009.53
Parks w/Golf Course	9.8100	1.20%	7,316.06		7,316.06	1,483.13	8,799.19
Highway w/Fleet	57.6100	7.05%	42,964.16		42,964.16	8,709.78	51,673.94
Land Conservation	2.0000	0.24%	1,491.55		1,491.55	302.37	1,793.92
Veterans Service	2.0000	0.24%	1,491.55		1,491.55	302.37	1,793.92
Medical Examiner	1.0750	0.13%	801.71		801.71	162.52	964.23
Other Departments	21.2500	2.60%	15,847.74		15,847.74	3,212.68	19,060.43
Total	817.2050	100.00%	609,451.99	-	609,451.99	118,533.70	727,985.69

Allocation Basis: Number of County FTEs by Department

Allocation Source: Financial Records and Reports

DEPARTMENT 8
FISCAL 2015

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Payroll

Total 1st Tier Allocation	\$ 43,061.96
Total 2nd Tier Allocation	8,859.48
Total Allocated Cost	\$ 51,921.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	356	1.59%	685.08		685.08	-	685.08
County Executive	60	0.27%	115.46		115.46	-	115.46
Finance Department	356	1.59%	685.08		685.08	-	685.08
Human Resources	137	0.61%	263.64		263.64	-	263.64
Information Systems	164	0.73%	315.60		315.60	67.68	383.28
County Treasurer	137	0.61%	263.64		263.64	56.54	320.18
Corporation Counsel	140	0.63%	269.41		269.41	57.78	327.19
Central Courts	805	3.60%	1,549.13		1,549.13	332.21	1,881.34
Sheriff	3,341	14.93%	6,429.37		6,429.37	1,378.77	7,808.14
Child Support	646	2.89%	1,243.15		1,243.15	266.59	1,509.75
Human Services	3,186	14.24%	6,131.09		6,131.09	1,314.81	7,445.90
Behavioral Health	485	2.17%	933.33		933.33	200.15	1,133.48
Ridgewood Care Center	4,425	19.77%	8,515.40		8,515.40	1,826.12	10,341.52
Workforce Development	240	1.07%	461.85		461.85	99.04	560.90
Communications	1,397	6.24%	2,688.37		2,688.37	576.52	3,264.88
Detention Center	411	1.84%	790.92		790.92	169.61	960.53
Jail & Jail Alternatives	2,631	11.76%	5,063.06		5,063.06	1,085.77	6,148.83
Real Property Lister	27	0.12%	51.96		51.96	11.14	63.10
Register of Deeds / Land Description	164	0.73%	315.60		315.60	67.68	383.28
County Clerk	116	0.52%	223.23		223.23	47.87	271.10
District Attorney	241	1.08%	463.78		463.78	99.46	563.23
Victim Witness	137	0.61%	263.64		263.64	56.54	320.18
Victim Advocate	27	0.12%	51.96		51.96	11.14	63.10
Emergency Management	29	0.13%	55.81		55.81	11.97	67.77
Planning & Development Services	153	0.68%	294.43		294.43	63.14	357.57
Parks w/Golf Course	269	1.20%	517.66		517.66	111.01	628.67
Highway w/Fleet	1,577	7.05%	3,034.75		3,034.75	650.80	3,685.56
Land Conservation	55	0.25%	105.84		105.84	22.70	128.54
Veterans Service	55	0.25%	105.84		105.84	22.70	128.54
Medical Examiner	29	0.13%	55.81		55.81	11.97	67.77
Other Departments	581	2.60%	1,118.07		1,118.07	239.77	1,357.84
Total	22,377	100.00%	43,061.96	-	43,061.96	8,859.48	51,921.44

Allocation Basis: Payroll Disbursements by Department During 2015

Allocation Source: Finance Department Records and Reports

DEPARTMENT 8
FISCAL 2015

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Department Specific

Total 1st Tier Allocation \$ 35,649.79
Total 2nd Tier Allocation 1,680.25

Total Allocated Cost \$ 37,330.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Resources	16,131.50	41.73%	14,876.87		14,876.87	-	14,876.87
Sheriff	4,380.20	11.33%	4,039.52		4,039.52	326.74	4,366.27
Jail & Jail Alternatives	3,449.58	8.92%	3,181.29		3,181.29	257.32	3,438.61
Highway w/Fleet	1,252.00	3.24%	1,154.63		1,154.63	93.39	1,248.02
Other Departments	13,443.02	34.78%	12,397.48		12,397.48	1,002.79	13,400.27
Total	38,656.30	100.00%	35,649.79	-	35,649.79	1,680.25	37,330.04

Allocation Basis: Direct Allocation to Benefiting Department(s)

Allocation Source: Financial Statements, Records and Reports

DEPARTMENT 8
FISCAL 2015

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

<u>Grantee Department</u>	Total	Personnel Administration	Payroll	Department Specific
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	10,380.17	9,695.09	685.08	-
County Executive	1,737.53	1,622.06	115.46	-
Finance Department	10,380.17	9,695.09	685.08	-
Printing & Services	-	-	-	-
Human Resources	18,869.39	3,728.88	263.64	14,876.87
Information Systems	5,765.05	5,381.77	383.28	-
County Treasurer	4,804.98	4,484.81	320.18	-
Corporation Counsel	4,901.69	4,574.50	327.19	-
Central Courts	28,252.00	26,370.66	1,881.34	-
Sheriff	121,603.69	109,429.28	7,808.14	4,366.27
Child Support	22,678.03	21,168.29	1,509.75	-
Human Services	111,807.35	104,361.45	7,445.90	-
Behavioral Health	17,009.69	15,876.22	1,133.48	-
Ridgewood Care Center	155,290.47	144,948.95	10,341.52	-
Workforce Development	8,409.31	7,848.41	560.90	-
Communications	49,009.91	45,745.03	3,264.88	-
Detention Center	14,414.95	13,454.42	960.53	-
Jail & Jail Alternatives	95,763.00	86,175.56	6,148.83	3,438.61
Real Property Lister	960.06	896.96	63.10	-
Register of Deeds / Land Description	5,765.05	5,381.77	383.28	-
County Clerk	4,083.19	3,812.09	271.10	-
District Attorney	8,456.49	7,893.26	563.23	-
Victim Witness	4,804.98	4,484.81	320.18	-
Victim Advocate	960.06	896.96	63.10	-
Emergency Management	1,032.01	964.23	67.77	-
Planning & Development Services	5,367.10	5,009.53	357.57	-
Harbor / Marina	-	-	-	-
UW Extension	-	-	-	-
Parks w/Golf Course	9,427.86	8,799.19	628.67	-
Highway w/Fleet	56,607.52	51,673.94	3,685.56	1,248.02
Land Conservation	1,922.46	1,793.92	128.54	-
Lakeshores Library	-	-	-	-
Veterans Service	1,922.46	1,793.92	128.54	-
Medical Examiner	1,032.01	964.23	67.77	-
Courts & Judicial	-	-	-	-
Other Departments	33,818.54	19,060.43	1,357.84	13,400.27
	817,237.17	727,985.69	51,921.44	37,330.04



**DEPARTMENT 9
FISCAL 2015****RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
NATURE AND EXTENT OF SERVICES**

Racine County's Information Technology Department maintains the data systems and equipment and provides specialized services to departments as needed. This chapter identifies the following four key functions for the IT department:

- **Computer Operations** - Costs related to the general overall operations of the IT system have been allocated based on the number of CPU devices by department.
- **Child Support and Human Services** - Costs identified directly benefiting the Child Support and Human Services departments have been directly allocated to these departments. Any direct-billed amounts have been appropriately offset against allocated costs thereby leaving only the Indirect Costs for this activity.
- **Telephone** - Costs related to the operations of the telecommunications system have been allocated to departments based on the number of lines supported.
- **Departmental Costs** - The IT department also coordinates all of the Software Maintenance for Racine County. Identified cost been appropriately allocated direct to the benefiting department or program.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 9
FISCAL 2015

RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Expenditures:				
Salaries & Wages	307,587.65		297,922.12	9,665.53
Fringe Benefits	94,968.20		91,724.19	3,244.01
Contracted Services	21,529.39		21,479.40	
Consultants	21,785.55		21,785.55	
Telephone	1,732.63			
Public Liability Coverage	4,921.40		4,921.40	
Travel & Training	5,743.48	5,703.22		40.26
Office Supplies	4,921.40	4,921.40		-
Copy Cost	781.30	781.30		
Printing	21.48	21.48		
Dues	50.00	50.00		
Advertising	781.30	781.30		
Equipment	2,231.00	2,231.00		
Desktop Support	386,207.30		382,059.22	4,148.08
Software Maintenance	209,068.90		79,157.56	
Hardware Maintenance	47,668.37		41,388.71	
Technical Supplies	2,063.11		2,063.11	
Infrastructure Support	22,917.16		4,114.16	18,803.00
Technology Refresh	28,800.35		28,800.35	
Total Expenditures	1,163,779.97	14,489.70	975,415.77	35,900.88
Disallowed / Capitalized	-	-		
Cost Adjustments:				
TVCCOG Revenue	(47,852.92)		(47,852.92)	
Total Cost Adjustments	(47,852.92)	-	(47,852.92)	-
General & Administrative Allocation	0.00	(14,489.70)	14,034.38	455.32
Incoming Costs				
1st Allocation				
Building Depreciation	13,125.89	-	12,713.43	412.46
Equipment Depreciation	174,010.79	-	79,314.12	
Audit & Consulting Services	1,402.89	-	1,358.81	44.08
Buildings & Facilities	51,150.34	-	49,543.01	1,607.33
County Executive	792.96	-	768.04	24.92
Finance Department	9,628.93	-	9,326.35	302.58
Printing & Services	24.99	-	24.20	0.79
Human Resources	4,790.26	-	4,639.73	150.53
Total 1st Allocation	254,927.04	-	157,687.68	2,542.69

DEPARTMENT 9
FISCAL 2015

RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
General & Administrative Allocation				
Unallocated	-			
Total 1st Tier Allocation	1,370,854.09	-	1,099,284.91	38,898.89
2nd Allocation				
Building Depreciation	5.67		5.49	0.18
Equipment Depreciation	93.10		42.44	
Audit & Consulting Services	6.02		5.83	0.19
Buildings & Facilities	2,892.66		2,801.76	90.90
County Executive	4,464.73		4,324.43	140.30
Finance Department	1,201.56		1,163.81	37.76
Printing & Services	1.84		1.78	0.06
Human Resources	974.79		944.16	30.63
Information Systems	28,108.23		27,224.97	883.26
County Treasurer	147.21		142.58	4.63
Corporation Counsel	2,877.73		2,787.30	90.43
Central Courts	-		-	-
Sheriff	-		-	-
Total 2nd Allocation	40,773.55	-	39,444.55	1,278.33
General & Administrative Allocation				
Total 2nd Tier Allocation	40,773.55	-	39,444.55	1,278.33
Unallocated	-			
Total Incoming Costs	295,700.58	-	197,132.23	3,821.01
Total Allocated Cost	\$ 1,411,627.63	\$ -	\$ 1,138,729.46	\$ 40,177.21

DEPARTMENT 9
FISCAL 2015

RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
Expenditures:		
Salaries & Wages		
Fringe Benefits		
Contracted Services		49.99
Consultants		
Telephone	1,732.63	
Public Liability Coverage		
Travel & Training		
Office Supplies		
Copy Cost		
Printing		
Dues		
Advertising		
Equipment		
Desktop Support		
Software Maintenance	7,583.38	122,327.96
Hardware Maintenance		6,279.66
Technical Supplies		
Infrastructure Support		
Technology Refresh		
<hr/>		
Total Expenditures	9,316.01	128,657.61
Disallowed / Capitalized		
Cost Adjustments:		
TVCCOG Revenue		-
<hr/>		
Total Cost Adjustments	-	-
General & Administrative Allocation	-	-
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Equipment Depreciation	94,696.67	-
Audit & Consulting Services	-	-
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing & Services	-	-
Human Resources	-	-
<hr/>		
Total 1st Allocation	94,696.67	-

DEPARTMENT 9
FISCAL 2015

RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
General & Administrative Allocation		
Unallocated		
Total 1st Tier Allocation	104,012.68	128,657.61
2nd Allocation		
Building Depreciation	-	-
Equipment Depreciation	50.67	-
Audit & Consulting Services	-	-
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing & Services	-	-
Human Resources	-	-
Information Systems	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff	-	-
Total 2nd Allocation	50.67	-
General & Administrative Allocation		
Total 2nd Tier Allocation	50.67	-
Unallocated		
Total Incoming Costs	94,747.34	-
Total Allocated Cost	\$ 104,063.35	\$ 128,657.61

DEPARTMENT 9
FISCAL 2015

RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS

Department: Information Systems
Function: Computer Operations

Total 1st Tier Allocation \$ 1,099,284.91
Total 2nd Tier Allocation 39,444.55

Total Allocated Cost \$ 1,138,729.46

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	9.0	0.97%	10,672.67		10,672.67	-	10,672.67
County Executive	3.0	0.32%	3,557.56		3,557.56	-	3,557.56
Finance Department	19.0	2.05%	22,531.19		22,531.19	-	22,531.19
Printing & Services	2.0	0.22%	2,371.70		2,371.70	-	2,371.70
Human Resources	6.0	0.65%	7,115.11		7,115.11	-	7,115.11
Information Systems	22.0	2.37%	26,088.74		26,088.74	-	26,088.74
County Treasurer	7.0	0.76%	8,300.96		8,300.96	318.84	8,619.80
Corporation Counsel	6.0	0.65%	7,115.11		7,115.11	273.29	7,388.40
Central Courts	5.0	0.54%	5,929.26		5,929.26	227.74	6,157.00
Sheriff	68.0	7.34%	80,637.93		80,637.93	3,097.26	83,735.20
Child Support	42.0	4.53%	49,805.78		49,805.78	1,913.01	51,718.80
Human Services	315.0	33.98%	373,543.37		373,543.37	14,347.61	387,890.99
Behavioral Health	53.7	5.79%	63,680.38		63,680.38	2,445.93	66,126.31
Workforce Development	66.3	7.15%	78,621.99		78,621.99	3,019.83	81,641.82
Detention Center	12.0	1.29%	14,230.22		14,230.22	546.58	14,776.80
Ridgewood Care Center	89.0	9.60%	105,540.83		105,540.83	4,053.77	109,594.60
Communications	28.0	3.02%	33,203.86		33,203.86	1,275.34	34,479.20
Jail & Jail Alternatives	64.0	6.90%	75,894.53		75,894.53	2,915.07	78,809.60
Real Property Lister	2.0	0.22%	2,371.70		2,371.70	91.10	2,462.80
Register of Deeds / Land Description	16.0	1.73%	18,973.63		18,973.63	728.77	19,702.40
County Clerk	9.0	0.97%	10,672.67		10,672.67	409.93	11,082.60
Emergency Management	12.0	1.29%	14,230.22		14,230.22	546.58	14,776.80
Harbor / Marina	6.0	0.65%	7,115.11		7,115.11	273.29	7,388.40
UW Extension	16.0	1.73%	18,973.63		18,973.63	728.77	19,702.40
Highway w/Fleet	42.0	4.53%	49,805.78		49,805.78	1,913.01	51,718.80
Veterans Service	2.0	0.22%	2,371.70		2,371.70	91.10	2,462.80
Medical Examiner	3.0	0.32%	3,557.56		3,557.56	136.64	3,694.20
Other Departments	2.0	0.22%	2,371.70		2,371.70	91.10	2,462.80
Total	927.0	100.00%	1,099,284.91	-	1,099,284.91	39,444.55	1,138,729.46

Allocation Basis: Number of PC Devices by Department

Allocation Source: IS Department

DEPARTMENT 9
FISCAL 2015

RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS

Department: Information Systems
Function: Child Support and Human Services

Total 1st Tier Allocation \$ 38,898.89
Total 2nd Tier Allocation 1,278.33

Total Allocated Cost \$ 40,177.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	9,174.99	53.66%	20,873.75	(9,174.99)	11,698.76	685.97	12,384.73
Human Services	7,922.89	46.34%	18,025.13	(7,922.89)	10,102.24	592.36	10,694.60
Total	<u>17,097.88</u>	<u>100.00%</u>	<u>38,898.89</u>	<u>(17,097.88)</u>	<u>21,801.01</u>	<u>1,278.33</u>	<u>23,079.33</u>

Allocation Basis: Direct Allocation to Benefiting Department during 2015
Allocation Source: IS Department Records and Reports

DEPARTMENT 9
FISCAL 2015

RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS

Department: Information Systems
Function: Telephone

Total 1st Tier Allocation	\$ 104,012.68
Total 2nd Tier Allocation	50.67
Total Allocated Cost	\$ 104,063.35

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	28.0	2.47%	2,570.25	-	2,570.25	-	2,570.25
County Executive	4.0	0.35%	367.18	-	367.18	-	367.18
Finance Department	15.0	1.32%	1,376.92	-	1,376.92	-	1,376.92
Printing & Services	2.0	0.18%	183.59	-	183.59	-	183.59
Human Resources	7.0	0.62%	642.56	-	642.56	-	642.56
Information Systems	22.0	1.94%	2,019.49	-	2,019.49	-	2,019.49
County Treasurer	6.0	0.53%	550.77	-	550.77	0.29	551.06
Corporation Counsel	7.0	0.62%	642.56	-	642.56	0.34	642.90
Central Courts	127.0	11.21%	11,657.94	-	11,657.94	6.10	11,664.04
Sheriff	90.0	7.94%	8,261.53	-	8,261.53	4.32	8,265.85
Child Support	42.0	3.71%	3,855.38	-	3,855.38	2.02	3,857.40
Human Services	294.2	25.96%	27,006.03	-	27,006.03	14.13	27,020.16
Behavioral Health	85.0	7.50%	7,802.56	-	7,802.56	4.08	7,806.64
Ridgewood Care Center	89.0	7.85%	8,169.74	-	8,169.74	4.27	8,174.01
Workforce Development	61.9	5.46%	5,682.10	-	5,682.10	2.97	5,685.07
Detention Center	12.0	1.06%	1,101.54	-	1,101.54	0.58	1,102.11
Communications	5.0	0.44%	458.97	-	458.97	0.24	459.21
Jail & Jail Alternatives	77.0	6.80%	7,068.20	-	7,068.20	3.70	7,071.90
Real Property Lister	3.0	0.26%	275.38	-	275.38	0.14	275.53
Register of Deeds / Land Description	8.0	0.71%	734.36	-	734.36	0.38	734.74
County Clerk	11.0	0.97%	1,009.74	-	1,009.74	0.53	1,010.27
District Attorney	39.0	3.44%	3,580.00	-	3,580.00	1.87	3,581.87
Victim Witness	11.0	0.97%	1,009.74	-	1,009.74	0.53	1,010.27
Emergency Management	16.0	1.41%	1,468.72	-	1,468.72	0.77	1,469.49
UW Extension	16.0	1.41%	1,468.72	-	1,468.72	0.77	1,469.49
Highway w/Fleet	44.0	3.88%	4,038.97	-	4,038.97	2.11	4,041.08
Medical Examiner	6.0	0.53%	550.77	-	550.77	0.29	551.06
Veterans Service	2.0	0.18%	183.59	-	183.59	0.10	183.69
Other Departments	3.0	0.26%	275.38	-	275.38	0.14	275.53
Total	1,133	100.00%	104,012.68	-	104,012.68	50.67	104,063.35

Allocation Basis: Number of Telecommunications Lines Supported by IS

Allocation Source: IS Department

DEPARTMENT 9
FISCAL 2015

RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS

Department: Information Systems
Function: Departmental Costs

Total 1st Tier Allocation	\$ 128,657.61
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 128,657.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Finance Department	17,837.21	13.86%	17,837.21	-	17,837.21	-	17,837.21
Human Resources	42,946.31	33.38%	42,946.31	-	42,946.31	-	42,946.31
County Treasurer	3,376.55	2.62%	3,376.55	-	3,376.55	-	3,376.55
Sheriff	59,037.00	45.89%	59,037.00	-	59,037.00	-	59,037.00
Register of Deeds / Land Description	5,410.55	4.21%	5,410.55	-	5,410.55	-	5,410.55
Other Departments	49.99	0.04%	49.99	-	49.99	-	49.99
Total	128,657.61	100.00%	128,657.61	-	128,657.61	-	128,657.61

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Systems Records and Reports

DEPARTMENT 9
FISCAL 2015

RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Systems

Grantee Department	Total	Computer Operations	Child Support and Human Services	Telephone	Departmental Costs
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	-	-	-	-	-
Buildings & Facilities	13,242.92	10,672.67	-	2,570.25	-
County Executive	3,924.74	3,557.56	-	367.18	-
Finance Department	41,745.32	22,531.19	-	1,376.92	17,837.21
Printing & Services	2,555.29	2,371.70	-	183.59	-
Human Resources	50,703.99	7,115.11	-	642.56	42,946.31
Information Systems	28,108.23	26,088.74	-	2,019.49	-
County Treasurer	12,547.41	8,619.80	-	551.06	3,376.55
Corporation Counsel	8,031.30	7,388.40	-	642.90	-
Central Courts	17,821.04	6,157.00	-	11,664.04	-
Sheriff	151,038.05	83,735.20	-	8,265.85	59,037.00
Child Support	67,960.93	51,718.80	12,384.73	3,857.40	-
Human Services	425,605.74	387,890.99	10,694.60	27,020.16	-
Behavioral Health	73,932.95	66,126.31	-	7,806.64	-
Ridgewood Care Center	117,768.61	109,594.60	-	8,174.01	-
Workforce Development	87,326.89	81,641.82	-	5,685.07	-
Communications	34,938.41	34,479.20	-	459.21	-
Detention Center	15,878.91	14,776.80	-	1,102.11	-
Jail & Jail Alternatives	85,881.49	78,809.60	-	7,071.90	-
Real Property Lister	2,738.33	2,462.80	-	275.53	-
Register of Deeds / Land Description	25,847.69	19,702.40	-	734.74	5,410.55
County Clerk	12,092.87	11,082.60	-	1,010.27	-
District Attorney	3,581.87	-	-	3,581.87	-
Victim Witness	1,010.27	-	-	1,010.27	-
Victim Advocate	-	-	-	-	-
Emergency Management	16,246.28	14,776.80	-	1,469.49	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	7,388.40	7,388.40	-	-	-
UW Extension	21,171.88	19,702.40	-	1,469.49	-
Parks w/Golf Course	-	-	-	-	-
Highway w/Fleet	55,759.88	51,718.80	-	4,041.08	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	2,646.49	2,462.80	-	183.69	-
Medical Examiner	4,245.26	3,694.20	-	551.06	-
Courts & Judicial	-	-	-	-	-
Other Departments	2,788.32	2,462.80	-	275.53	49.99
1,394,529.75	1,138,729.46	23,079.33	104,063.35	128,657.61	

**DEPARTMENT 10
FISCAL 2015**

**RACINE COUNTY, WISCONSIN
COUNTY TREASURER
NATURE AND EXTENT OF SERVICES**

The Racine County Treasurer collects taxes and handles all investments for the County. Related costs associated with these activities are considered General Governmental and are appropriately disallowed from allocation in this plan.

The Personnel Activity Reports (PARs) prepared by departmental staff also identified time/effort as related to the following functional areas:

- Receipts – Associated costs are allocated based on the number of general receipts processed by department 2015;
- Banking – Associated costs have been allocated to departments based on the number of Accounts Payable and Payroll disbursements processed during 2015.

Ref: 2 CFR 200 Subpart E.

DEPARTMENT 10
FISCAL 2015

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Banking	General Government
Expenditures:					
Salaries & Wages	242,818.01	145,205.17	42,250.33	2,185.36	53,177.14
Fringe Benefits	91,837.37	54,918.75	15,979.70	826.54	20,112.38
Contracted Services	780.00				780.00
Publications	172.11				172.11
C/S Technical Support	3,549.15	3,549.15			
Telephone	336.51	336.51			
Public Liability Insurance	3,885.09	3,885.09			
Advertising	3,968.52				3,968.52
Travel, Training, Conferences	1,732.43	1,732.43			
Office Supplies	983.83	983.83			
Paper	425.92	425.92			
Copy	2,656.19	2,656.19			
Printing	1,101.23	1,101.23			
Postage	18,973.57	18,973.57			
Dues	310.00	310.00			
Over/Short Tax Accounts	25.55				25.55
Total Expenditures	373,555.48	234,077.84	58,230.04	3,011.90	78,235.71
Disallowed / Capitalized	(205,755.72)				(205,755.72)
General & Administrative Allocation	-	(234,077.84)	101,317.27	5,240.55	127,520.02
Incoming Costs					
1st Allocation					
Building Depreciation	2,903.12		1,256.57	65.00	1,581.55
Equipment Depreciation	-		-	-	-
Audit & Consulting Services	836.75		362.18	18.73	455.84
Buildings & Facilities	11,313.18		4,896.75	253.28	6,163.15
County Executive	28.14		12.18	0.63	15.33
Finance Department	5,657.73		2,448.87	126.67	3,082.20
Printing & Services	5,030.70		2,177.47	112.63	2,740.61
Human Resources	3,992.52		1,728.11	89.38	2,175.03
Information Systems	12,228.28		5,292.84	273.77	6,661.68
Total 1st Allocation	41,990.42	-	18,174.96	940.08	22,875.38
General & Administrative Allocation	-	-	-	-	-
Unallocated	(22,875.38)				(22,875.38)
Total 1st Tier Allocation	186,914.80	-	177,722.27	9,192.53	-

DEPARTMENT 10
FISCAL 2015

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Banking	General Government
2nd Allocation					
Building Depreciation	1.25		0.54	0.03	0.68
Equipment Depreciation	-		-	-	-
Audit & Consulting Services	3.69		1.60	0.08	2.01
Buildings & Facilities	639.78		276.92	14.32	348.54
County Executive	28.12		12.17	0.63	15.32
Finance Department	701.18		303.50	15.70	381.99
Printing & Services	198.32		85.84	4.44	108.04
Human Resources	812.46		351.66	18.19	442.61
Information Systems	319.12		138.13	7.14	173.85
County Treasurer	3,606.70		1,561.11	80.75	1,964.84
Corporation Counsel	14,907.62		6,452.55	333.75	8,121.32
Central Courts	-		-	-	-
Sheriff	-		-	-	-
Total 2nd Allocation	21,218.26	-	9,184.02	475.04	11,559.20
General & Administrative Allocation	-	-	-	-	-
Unallocated	(11,559.20)				(11,559.20)
Total 2nd Tier Allocation	9,659.06	-	9,184.02	475.04	-
Total Incoming Costs	28,774.10	-	27,358.98	1,415.12	-
Total Allocated Cost	\$ 196,573.86	\$ -	\$ 186,906.29	\$ 9,667.57	\$ (0.00)

DEPARTMENT 10
FISCAL 2015

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation \$ 177,722.27
Total 2nd Tier Allocation 9,184.02

Total Allocated Cost \$ 186,906.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	10	0.06%	113.11		113.11		113.11
County Executive	8	0.05%	90.48		90.48	-	90.48
Finance Department	24	0.15%	271.45		271.45	-	271.45
Printing & Services	12	0.08%	135.73		135.73	-	135.73
Human Resources	53	0.34%	599.46		599.46	-	599.46
Information Systems	7	0.04%	79.17		79.17	-	79.17
County Treasurer	315	2.00%	3,562.82		3,562.82	-	3,562.82
Corporation Counsel	22	0.14%	248.83		248.83	13.22	262.05
Central Courts	642	4.09%	7,261.36		7,261.36	385.77	7,647.13
Sheriff	861	5.48%	9,738.36		9,738.36	517.37	10,255.73
Child Support	137	0.87%	1,549.54		1,549.54	82.32	1,631.86
Human Services	1,268	8.07%	14,341.74		14,341.74	761.93	15,103.67
Behavioral Health	2,409	15.33%	27,247.05		27,247.05	1,447.55	28,694.60
Ridgewood Care Center	1,230	7.83%	13,911.94		13,911.94	739.10	14,651.04
Workforce Development	56	0.36%	633.39		633.39	33.65	667.04
Communications	23	0.15%	260.14		260.14	13.82	273.96
Detention Center	78	0.50%	882.22		882.22	46.87	929.09
Jail & Jail Alternatives	196	1.25%	2,216.86		2,216.86	117.77	2,334.64
Register of Deeds / Land Description	740	4.71%	8,369.79		8,369.79	444.66	8,814.45
County Clerk	423	2.69%	4,784.35		4,784.35	254.18	5,038.53
District Attorney	32	0.20%	361.94		361.94	19.23	381.17
Victim Witness	3	0.02%	33.93		33.93	1.80	35.73
Victim Advocate	5	0.03%	56.55		56.55	3.00	59.56
Emergency Management	5	0.03%	56.55		56.55	3.00	59.56
Planning & Development Services	292	1.86%	3,302.67		3,302.67	175.46	3,478.13
Harbor / Marina	10	0.06%	113.11		113.11	6.01	119.11
UW Extension	42	0.27%	475.04		475.04	25.24	500.28
Parks w/Golf Course	588	3.74%	6,650.59		6,650.59	353.32	7,003.91
Highway w/Fleet	92	0.59%	1,040.57		1,040.57	55.28	1,095.85
Land Conservation	68	0.43%	769.12		769.12	40.86	809.98
Veterans Service	4	0.03%	45.24		45.24	2.40	47.65
Medical Examiner	29	0.18%	328.01		328.01	17.43	345.43
Other Departments	6,029	38.37%	68,191.15		68,191.15	3,622.77	71,813.92
Total	15,713	100.00%	177,722.27	-	177,722.27	9,184.02	186,906.29

Allocation Basis: Number of General Receipts Processed by Department During 2015

Allocation Source: Financial Department Records and Reports

DEPARTMENT 10
FISCAL 2015

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Banking

Total 1st Tier Allocation	\$ 9,192.53
Total 2nd Tier Allocation	475.04
Total Allocated Cost	\$ 9,667.57

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	945.0	2.28%	209.43		209.43		209.43
County Executive	111.0	0.27%	24.60		24.60		24.60
Finance Department	431.0	1.04%	95.52		95.52		95.52
Printing & Services	456.0	1.10%	101.06		101.06		101.06
Human Resources	254.0	0.61%	56.29		56.29		56.29
Information Systems	307.0	0.74%	68.04		68.04	-	68.04
County Treasurer	198.0	0.48%	43.88		43.88	-	43.88
Corporation Counsel	197.0	0.47%	43.66		43.66	2.41	46.07
Central Courts	4,838.0	11.66%	1,072.19		1,072.19	59.27	1,131.46
Sheriff	4,657.0	11.23%	1,032.08		1,032.08	57.05	1,089.13
Child Support	883.0	2.13%	195.69		195.69	10.82	206.51
Human Services	7,410.0	17.86%	1,642.20		1,642.20	90.78	1,732.97
Behavioral Health	1,225.0	2.95%	271.48		271.48	15.01	286.49
Ridgewood Care Center	5,714.0	13.78%	1,266.33		1,266.33	70.00	1,336.33
Workforce Development	842.0	2.03%	186.60		186.60	10.31	196.92
Communications	1,535.0	3.70%	340.19		340.19	18.80	358.99
Detention Center	518.0	1.25%	114.80		114.80	6.35	121.14
Jail & Jail Alternatives	3,045.0	7.34%	674.83		674.83	37.30	712.13
Real Property Lister	27.0	0.07%	5.98		5.98	0.33	6.31
Register of Deeds / Land Description	237.0	0.57%	52.52		52.52	2.90	55.43
County Clerk	180.0	0.43%	39.89		39.89	2.21	42.10
District Attorney	452.0	1.09%	100.17		100.17	5.54	105.71
Victim Witness	179.0	0.43%	39.67		39.67	2.19	41.86
Victim Advocate	62.0	0.15%	13.74		13.74	0.76	14.50
Emergency Management	51.0	0.12%	11.30		11.30	0.62	11.93
Planning & Development Services	260.0	0.63%	57.62		57.62	3.19	60.81
Harbor / Marina	6.0	0.01%	1.33		1.33	0.07	1.40
UW Extension	109.0	0.26%	24.16		24.16	1.34	25.49
Parks w/Golf Course	781.0	1.88%	173.08		173.08	9.57	182.65
Highway w/Fleet	3,160.0	7.62%	700.32		700.32	38.71	739.03
Land Conservation	105.0	0.25%	23.27		23.27	1.29	24.56
Veterans Service	95.0	0.23%	21.05		21.05	1.16	22.22
Medical Examiner	150.0	0.36%	33.24		33.24	1.84	35.08
Other Departments	2,059.0	4.96%	456.31		456.31	25.22	481.54
Total	41,479.0	100.00%	9,192.53	-	9,192.53	475.04	9,667.57

Allocation Basis: Number of AP and Payroll Disbursements by Department During 2015

Allocation Source: Financial Records and Reports

DEPARTMENT 10
FISCAL 2015

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	<u>Total</u>	<u>Receipts</u>	<u>Banking</u>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Buildings & Facilities	322.54	113.11	209.43
County Executive	115.08	90.48	24.60
Finance Department	366.97	271.45	95.52
Printing & Services	236.78	135.73	101.06
Human Resources	655.75	599.46	56.29
Information Systems	147.21	79.17	68.04
County Treasurer	3,606.70	3,562.82	43.88
Corporation Counsel	308.12	262.05	46.07
Central Courts	8,778.59	7,647.13	1,131.46
Sheriff	11,344.86	10,255.73	1,089.13
Child Support	1,838.37	1,631.86	206.51
Human Services	16,836.65	15,103.67	1,732.97
Behavioral Health	28,981.09	28,694.60	286.49
Ridgewood Care Center	15,987.37	14,651.04	1,336.33
Workforce Development	863.96	667.04	196.92
Communications	632.95	273.96	358.99
Detention Center	1,050.23	929.09	121.14
Jail & Jail Alternatives	3,046.77	2,334.64	712.13
Real Property Lister	6.31	-	6.31
Register of Deeds / Land Description	8,869.87	8,814.45	55.43
County Clerk	5,080.63	5,038.53	42.10
District Attorney	486.87	381.17	105.71
Victim Witness	77.60	35.73	41.86
Victim Advocate	74.06	59.56	14.50
Emergency Management	71.48	59.56	11.93
Planning & Development Services	3,538.94	3,478.13	60.81
Harbor / Marina	120.52	119.11	1.40
UW Extension	525.77	500.28	25.49
Parks w/Golf Course	7,186.56	7,003.91	182.65
Highway w/Fleet	1,834.88	1,095.85	739.03
Land Conservation	834.53	809.98	24.56
Lakeshores Library	-	-	-
Veterans Service	69.86	47.65	22.22
Medical Examiner	380.51	345.43	35.08
Courts & Judicial	-	-	-
Other Departments	72,295.46	71,813.92	481.54
	196,573.86	186,906.29	9,667.57

**DEPARTMENT 11
FISCAL 2015**

**RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
NATURE AND EXTENT OF SERVICES**

The Racine County Corporation Counsel has the responsibility to review contracts and provide non-criminal legal advice and related services to County departments and the County Board. Costs associated with the providing review of contracts and related general counseling service to departments have been allocated based on an analysis of time/effort to benefiting departments during 2015 as provided by the Corporation Counsel staff. Services to the County Board and related committee activity have been assigned to "Other" and are appropriately excluded from further allocation.

Note: Direct billed amounts to the Child Support Program have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E

DEPARTMENT 11
FISCAL 2015

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Expenditures:			
Salaries & Wages	424,546.34		424,546.34
Fringe Benefits	129,868.35		129,868.35
Computer Research	2,218.10	2,218.10	
Court Costs - Filing Fees	129.50	129.50	
R & M Equipment	350.00	350.00	
Witness Fees	30.00		30.00
Records Shredding	4,097.85		4,097.85
Telephone	1,028.09	1,028.09	
Insurance	5,924.39	5,924.39	
Travel & Training	3,051.78	3,051.78	
Office Supplies	1,028.71	1,028.71	
Copy and Printing	1,896.03	1,896.03	
Publication & Dues	10,440.80	10,440.80	
Temporary Help	1,202.93		1,202.93
Equipment	366.72	366.72	
Total Expenditures	586,179.59	26,434.12	559,745.47
Disallowed / Capitalized	-		
General & Administrative Allocation	-	(26,434.12)	26,434.12
Cost Adjustments:			
Copier Revenue	(351.20)		(351.20)
Total Cost Adjustments	(351.20)	-	(351.20)
Incoming Costs			
1st Allocation			
Building Depreciation	2,502.85		2,502.85
Equipment Depreciation	-		-
Audit & Consulting Services	449.70		449.70
Buildings & Facilities	9,753.39		9,753.39
County Executive	787.89		787.89
Finance Department	4,905.01		4,905.01
Printing & Services	150.14		150.14
Human Resources	4,072.87		4,072.87

DEPARTMENT 11
FISCAL 2015

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Information Systems	7,757.68		7,757.68
County Treasurer	292.49		292.49
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Total 1st Allocation	30,672.03	-	30,672.03
General & Administrative Allocation	-		
Unallocated	-		
Total 1st Tier Allocation	616,500.42	-	616,500.42
2nd Allocation			
Corporation Counsel	51,348.14	-	51,348.14
Central Courts	-	-	-
Sheriff	-	-	-
Building Depreciation	1.08	-	1.08
Equipment Depreciation	-	-	-
Audit & Consulting Services	1.89	-	1.89
Buildings & Facilities	551.57	-	551.57
County Executive	4,459.66	-	4,459.66
Finance Department	605.66	-	605.66
Printing & Services	11.04	-	11.04
Human Resources	828.82	-	828.82
Information Systems	273.62	-	273.62
County Treasurer	15.63	-	15.63
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Total 2nd Allocation	58,097.12	-	58,097.12
General & Administrative Allocation			
Unallocated	-		
Total 2nd Tier Allocation	58,097.12	-	58,097.12
Total Incoming Costs	88,769.15	-	88,769.15
Total Allocated Cost	\$ 674,597.54	\$ -	\$ 674,597.54

DEPARTMENT 11
FISCAL 2015

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation \$ 616,500.42
Total 2nd Tier Allocation 58,097.12

Total Allocated Cost \$ 674,597.54

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	1,662.06	0.36%	2,231.61		2,231.61	-	2,231.61
County Executive	20,959.82	4.56%	28,142.25		28,142.25	-	28,142.25
Finance Department	6,500.77	1.42%	8,728.43		8,728.43	-	8,728.43
Printing & Services	105.42	0.02%	141.54		141.54	-	141.54
Human Resources	22,932.23	4.99%	30,790.56		30,790.56	-	30,790.56
Information Systems	2,143.28	0.47%	2,877.73		2,877.73	-	2,877.73
County Treasurer	11,102.92	2.42%	14,907.62		14,907.62	-	14,907.62
Corporation Counsel	38,243.13	8.33%	51,348.14		51,348.14	-	51,348.14
Central Courts	6,983.01	1.52%	9,375.92		9,375.92	1,141.16	10,517.08
Sheriff	35,698.52	7.77%	47,931.55		47,931.55	5,833.85	53,765.40
Child Support	56,636.17	12.33%	76,044.03	(70,661.87)	5,382.16	9,255.47	14,637.63
Human Services	121,226.73	26.40%	162,768.23	(400.00)	162,368.23	19,810.85	182,179.08
Ridgewood Care Center	10,722.24	2.34%	14,396.49	(300.00)	14,096.49	1,752.23	15,848.72
Communications	1,765.91	0.38%	2,371.05		2,371.05	288.58	2,659.63
Jail & Jail Alternatives	21,579.11	4.70%	28,973.75		28,973.75	3,526.45	32,500.21
Real Property Lister	986.24	0.21%	1,324.20		1,324.20	161.17	1,485.37
Register of Deeds / Land Description	3,129.52	0.68%	4,201.93		4,201.93	511.43	4,713.36
County Clerk	8,531.08	1.86%	11,454.48		11,454.48	1,394.15	12,848.62
District Attorney	1,260.32	0.27%	1,692.20		1,692.20	205.96	1,898.16
Emergency Management	988.38	0.22%	1,327.07		1,327.07	161.52	1,488.60
Planning & Development Services	15,893.19	3.46%	21,339.41		21,339.41	2,597.26	23,936.67
Harbor / Marina	12,094.45	2.63%	16,238.93		16,238.93	1,976.47	18,215.40
Parks w/Golf Course	8,206.99	1.79%	11,019.33		11,019.33	1,341.19	12,360.51
Highway w/Fleet	12,151.93	2.65%	16,316.11		16,316.11	1,985.87	18,301.97
Medical Examiner	882.96	0.19%	1,185.53		1,185.53	144.29	1,329.82
Other Departments	36,771.59	8.01%	49,372.33		49,372.33	6,009.21	55,381.54
Total	459,157.97	100.00%	616,500.42	(71,361.87)	545,138.55	58,097.12	603,235.67

Allocation Basis: Time and Effort by Benefiting Department During 2015

Allocation Source: Analysis Provided by Corporation Counsel Staff

DEPARTMENT 11
FISCAL 2015

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Departmental Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Buildings & Facilities	2,231.61	2,231.61
County Executive	28,142.25	28,142.25
Finance Department	8,728.43	8,728.43
Printing & Services	141.54	141.54
Human Resources	30,790.56	30,790.56
Information Systems	2,877.73	2,877.73
County Treasurer	14,907.62	14,907.62
Corporation Counsel	51,348.14	51,348.14
Central Courts	10,517.08	10,517.08
Sheriff	53,765.40	53,765.40
Child Support	14,637.63	14,637.63
Human Services	182,179.08	182,179.08
Behavioral Health	-	-
Ridgewood Care Center	15,848.72	15,848.72
Workforce Development	-	-
Communications	2,659.63	2,659.63
Detention Center	-	-
Jail & Jail Alternatives	32,500.21	32,500.21
Real Property Lister	1,485.37	1,485.37
Register of Deeds / Land Description	4,713.36	4,713.36
County Clerk	12,848.62	12,848.62
District Attorney	1,898.16	1,898.16
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	1,488.60	1,488.60
Planning & Development Services	23,936.67	23,936.67
Harbor / Marina	18,215.40	18,215.40
UW Extension	-	-
Parks w/Golf Course	12,360.51	12,360.51
Highway w/Fleet	18,301.97	18,301.97
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	1,329.82	1,329.82
Courts & Judicial	-	-
Other Departments	55,381.54	55,381.54
	603,235.67	603,235.67

**DEPARTMENT 12
FISCAL 2015**

**RACINE COUNTY, WISCONSIN
CENTRAL COURTS
NATURE AND EXTENT OF SERVICES**

The Central Courts of Racine County performs the duties normally associated with that office. In addition, the Central Courts office provides direct support to the Child Support Program.

Costs associated with the Central Courts office's normal duties are considered "General Government" and have been allocated as properly disallowed. For purposes of this plan they have been classified as "Courts and Judicial" and allocated to this grantee department for tracking purposes.

Costs associated with the Child Support effort have been identified and allocated directly to the Child Support Program. Direct billings to the Child Support Program and all of these expenditures have been appropriately applied as a credited against direct costs – leaving only indirect costs.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 12
FISCAL 2015

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Direct
Expenditures:				
Salaries & Wages	1,271,110.04		128,681.67	1,142,428.37
Fringe Benefits	472,408.45		41,056.99	431,351.46
Temporary Help	558,637.67		25,507.50	533,130.17
Time System	1,200.00	1,200.00		
Postage	51,339.03	51,339.03		
Court Commissioners	192,239.50		111,276.20	80,963.30
Jury Expenditures	123,654.73			123,654.73
Social Workers	140,724.00			140,724.00
Attorney Fees & Travel	77,251.26			77,251.26
Guardian ad Litem	316,857.69			316,857.69
Probate	47,200.00			47,200.00
Court Reporters	26,690.00	26,690.00		
Interpreters	205,098.88			205,098.88
Transcripts	28,026.75	28,026.75		
Psychologist Fees	132,484.81			132,484.81
Psychiatric Fees	51,957.50			51,957.50
Equipment Repairs	1,654.92	1,654.92		
Witness Fees	9,223.50			9,223.50
Process Fees	6,756.98			6,756.98
Telephone	6,774.73	6,774.73		
Public Liability Expense	20,337.82		2,058.91	18,278.91
Travel, Training, Conferences	5,017.00		-	5,017.00
Office Supplies	15,027.45		1,851.29	13,176.16
Paper	8,491.61	8,491.61		
Copy Cost	10,875.29	10,875.29		
Printing	11,472.81	11,472.81		
Printing - Jury	2,605.52			2,605.52
Dues	975.00	975.00		
Publications	13,506.48	13,506.48		
Advertising	152.00			152.00
Court Ordered Expense	972.50			972.50
Equipment	12,109.99	12,109.99		
Total Expenditures	3,822,833.91	173,116.61	310,432.56	3,339,284.74
Disallowed / Capitalized	-			
Cost Adjustments:				
Direct Costs Adjustment	(3,822,833.91)	(173,116.61)	(310,432.56)	(3,339,284.74)
Total Cost Adjustments	(3,822,833.91)	(173,116.61)	(310,432.56)	(3,339,284.74)
General & Administrative Allocation	-	-	-	-

DEPARTMENT 12
FISCAL 2015

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Direct
Incoming Costs				
1st Allocation				
Building Depreciation	285,624.97		28,915.43	256,709.54
Equipment Depreciation	6,110.08		618.56	5,491.52
Audit & Consulting Services	19,152.84		1,938.95	17,213.89
Buildings & Facilities	601,369.61		60,880.05	540,489.56
County Executive	165.44		16.75	148.69
Finance Department	173,494.64		17,563.84	155,930.79
Printing & Services	25,934.73		2,625.52	23,309.21
Human Resources	23,474.95		2,376.50	21,098.45
Information Systems	17,587.20		1,780.45	15,806.75
County Treasurer	8,333.55		843.65	7,489.90
Corporation Counsel	9,375.92		949.18	8,426.74
Total 1st Allocation	1,170,623.92	-	118,508.89	1,052,115.03
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	1,170,623.92	-	118,508.89	1,052,115.03
2nd Allocation				
Building Depreciation	123.42	-	12.49	110.92
Equipment Depreciation	3.27	-	0.33	2.94
Audit & Consulting Services	73.84	-	7.48	66.37
Buildings & Facilities	32,709.13	-	3,311.33	29,397.80
County Executive	165.34	-	16.74	148.60
Finance Department	21,400.23	-	2,166.47	19,233.76
Printing & Services	1,450.70	-	146.86	1,303.84
Human Resources	4,777.05	-	483.61	4,293.45
Information Systems	233.84	-	23.67	210.17
County Treasurer	445.04	-	45.05	399.99
Corporation Counsel	1,141.16	-	115.53	1,025.64
Central Courts	-	-	-	-
Sheriff	2,013.74	-	203.86	1,809.87
Total 2nd Allocation	64,536.77	-	6,533.42	58,003.34
General & Administrative Allocation	-			
Unallocated	-			
Total 2nd Tier Allocation	64,536.77	-	6,533.42	58,003.34
Total Incoming Costs	1,235,160.69	-	125,042.31	1,110,118.38
Total Allocated Cost	\$ 1,235,160.69	\$ -	\$ 125,042.31	\$ 1,110,118.38

DEPARTMENT 12
FISCAL 2015

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts
Function: Child Support

Total 1st Tier Allocation \$ 118,508.89
Total 2nd Tier Allocation 6,533.42

Total Allocated Cost \$ 125,042.31

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100.00	100.00%	118,508.89		118,508.89	6,533.42	125,042.31
Total	<u>100.00</u>	<u>100.00%</u>	<u>118,508.89</u>	<u>-</u>	<u>118,508.89</u>	<u>6,533.42</u>	<u>125,042.31</u>

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Financial Records/Reports and Child Support Claim Reports/Workpapers

DEPARTMENT 12
FISCAL 2015

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts
Function: Central Courts Direct

Total 1st Tier Allocation \$ 1,052,115.03
Total 2nd Tier Allocation 58,003.34
Total Allocated Cost \$ 1,110,118.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Courts & Judicial	100.00%	100.00%	1,052,115.03		1,052,115.03	58,003.34	1,110,118.38
Total	<u>100.00%</u>	<u>100.00%</u>	<u>1,052,115.03</u>	<u>-</u>	<u>1,052,115.03</u>	<u>58,003.34</u>	<u>1,110,118.38</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

DEPARTMENT 12
FISCAL 2015

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Courts

Grantee Department	Total	Child Support	Central Courts Direct
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Buildings & Facilities	-	-	-
County Executive	-	-	-
Finance Department	-	-	-
Printing & Services	-	-	-
Human Resources	-	-	-
Information Systems	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Central Courts	-	-	-
Sheriff	-	-	-
Child Support	125,042.31	125,042.31	-
Human Services	-	-	-
Behavioral Health	-	-	-
Ridgewood Care Center	-	-	-
Workforce Development	-	-	-
Communications	-	-	-
Detention Center	-	-	-
Jail & Jail Alternatives	-	-	-
Real Property Lister	-	-	-
Register of Deeds / Land Description	-	-	-
County Clerk	-	-	-
District Attorney	-	-	-
Victim Witness	-	-	-
Victim Advocate	-	-	-
Emergency Management	-	-	-
Planning & Development Services	-	-	-
Harbor / Marina	-	-	-
UW Extension	-	-	-
Parks w/Golf Course	-	-	-
Highway w/Fleet	-	-	-
Land Conservation	-	-	-
Lakeshores Library	-	-	-
Veterans Service	-	-	-
Medical Examiner	-	-	-
Courts & Judicial	1,110,118.38	-	1,110,118.38
Other Departments	-	-	-
	1,235,160.69	125,042.31	1,110,118.38

**DEPARTMENT 13
FISCAL 2015**

RACINE COUNTY, WISCONSIN

SHERIFF

NATURE AND EXTENT OF SERVICES

The Racine County Sheriff's Department, in addition to providing the County with its normal law enforcement services, also provides services to the Child Support Program and courtroom security for the Circuit Courts.

The costs for Child Support activities and courtroom security have been identified from the direct billings and segregated into a function entitled "Department Specific". Costs are allocated directly to the respective program with credit given for previously billed amounts.

Costs associated with the regular duties of the Sheriff's Department have been considered "General Governmental" and as such have been properly disallowed from further allocation.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 13
FISCAL 2015

RACINE COUNTY, WISCONSIN
SHERIFF
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff

Functions:	Total	General & Administrative	Department Specific	General Government
Expenditures:				
Salaries & Wages	8,848,413.44	155,231.74	186,032.21	8,507,149.49
Fringe Benefits	3,536,996.91	62,045.63	74,670.84	3,400,280.44
Clothing Allowance	46,800.00	-	-	46,800.00
C/S Conveyance	525,199.92	-	-	525,199.92
C/S Records Area	71,372.47	-	-	71,372.47
C/S Security Staff (Ctse & LEC)	185,083.71	-	-	185,083.71
C/S ALC ENF/MISC	10,885.79	-	-	10,885.79
Medical Services	872.00	-	-	872.00
Drug Testing	3,206.00	-	-	3,206.00
Lease	17,448.00	-	-	17,448.00
Repair/Maintenance Vehicles	411,523.53	-	-	411,523.53
R & M Equipment	34,514.47	-	-	34,514.47
Buildings & Grounds R&M	23,803.26	-	-	23,803.26
Telephone	78,557.26	78,557.26	-	-
Vehicle Insurance	30,744.90	30,744.90	-	-
Public Liability Insurance	185,816.68	-	3,428.56	182,388.12
Travel, Training, Conferences	123,118.37	123,118.37	-	-
Operating Supplies & Materials	17,173.67	-	-	17,173.67
Office Supplies	10,645.72	10,645.72	-	-
Paper	2,770.32	2,770.32	-	-
Copy and Printing	19,348.93	19,348.93	-	-
Dues, Publications, Subscriptions	4,915.28	4,915.28	-	-
Postage	7,720.22	7,720.22	-	-
Special Investigations	9,960.77	-	-	9,960.77
Uniforms	2,838.94	-	-	2,838.94
Discretionary Account	2,371.15	-	-	2,371.15
Equipment	74,610.47	-	-	74,610.47
Miscellaneous Grant Expenditures	50,929.85	-	-	50,929.85
	-	-	-	-
Total Expenditures	14,337,642.03	495,098.37	264,131.61	13,578,412.05
Disallowed / Capitalized	(14,062,915.42)			(14,062,915.42)
General & Administrative Allocation	-	(495,098.37)	10,595.00	484,503.37
Incoming Costs				
1st Allocation				
Building Depreciation	80,105.65		1,714.24	78,391.41
Equipment Depreciation	-		-	-
Audit & Consulting Services	6,497.93		139.05	6,358.87
Buildings & Facilities	108,417.72		2,320.12	106,097.61
County Executive	1,445.72		30.94	1,414.78
Finance Department	122,185.03		2,614.73	119,570.29



DEPARTMENT 13
FISCAL 2015

RACINE COUNTY, WISCONSIN
SHERIFF
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff

Functions:	Total	General & Administrative	Department Specific	General Government
Printing & Services	4,959.00		106.12	4,852.87
Human Resources	101,453.58		2,171.08	99,282.50
Information Systems	147,936.47		3,165.81	144,770.66
County Treasurer	10,770.44		230.49	10,539.96
Corporation Counsel	47,931.55		1,025.72	46,905.82
Central Courts	-		-	-
Total 1st Allocation	631,703.08	-	13,518.31	618,184.77
General & Administrative Allocation	-			
Unallocated	(618,184.77)			(618,184.77)
Total 1st Tier Allocation	288,244.92	-	288,244.92	-
2nd Allocation				
Building Depreciation	34.61	-	0.74	33.87
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	25.26	-	0.54	24.72
Buildings & Facilities	8,495.18	-	181.80	8,313.39
County Executive	5,117.10	-	109.50	5,007.59
Finance Department	15,069.45	-	322.48	14,746.97
Printing & Services	296.02	-	6.33	289.69
Human Resources	20,150.11	-	431.21	19,718.90
Information Systems	3,101.58	-	66.37	3,035.21
County Treasurer	574.42	-	12.29	562.13
Corporation Counsel	5,833.85	-	124.84	5,709.00
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	58,697.59	-	1,256.12	57,441.47
General & Administrative Allocation				
Unallocated	(57,441.47)			(57,441.47)
Total 2nd Tier Allocation	58,697.59	-	1,256.12	-
Total Incoming Costs	14,774.43	-	14,774.43	-
Total Allocated Cost	\$ 289,501.03	\$ -	\$ 289,501.03	\$ 0.00

DEPARTMENT 13
FISCAL 2015

RACINE COUNTY, WISCONSIN
SHERIFF
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff
Function: Department Specific

Total 1st Tier Allocation \$ 288,244.92
Total 2nd Tier Allocation 1,256.12
Total Allocated Cost \$ 289,501.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Central Courts	22,058.00	8.35%	24,071.74	(22,058.00)	2,013.74	-	2,013.74
Child Support	242,073.61	91.65%	264,173.18	(242,073.61)	22,099.57	1,256.12	23,355.69
Total	<u>264,131.61</u>	<u>100.00%</u>	<u>288,244.92</u>	<u>(264,131.61)</u>	<u>24,113.31</u>	<u>1,256.12</u>	<u>25,369.42</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports and Child Support Claim Reports/Workpapers

DEPARTMENT 13
FISCAL 2015

RACINE COUNTY, WISCONSIN
SHERIFF
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Sheriff

Grantee Department	Total	Department Specific
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing & Services	-	-
Human Resources	-	-
Information Systems	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	2,013.74	2,013.74
Sheriff	-	-
Child Support	23,355.69	23,355.69
Human Services	-	-
Behavioral Health	-	-
Ridgewood Care Center	-	-
Workforce Development	-	-
Communications	-	-
Detention Center	-	-
Jail & Jail Alternatives	-	-
Real Property Lister	-	-
Register of Deeds / Land Description	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	-	-
Parks w/Golf Course	-	-
Highway w/Fleet	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	-
	25,369.42	25,369.42