

# CENTRAL SERVICES COST ALLOCATION PLAN

RACINE COUNTY, WISCONSIN

Based on 2016 Financials



**Sequoia Consulting Group**

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REVISED January 19, 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 2018, based on actual expenditures and offsetting revenues occurring during fiscal year 2016.

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 Department 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 Department receives services and support from the County Treasurer, Data Processing, 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.

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 2016. When the 2016 fixed costs are compared to the 2014 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2016 fixed costs the resulting total is referred to as the Proposed Cost for 2018. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

**CERTIFICATE OF COST ALLOCATION PLAN**

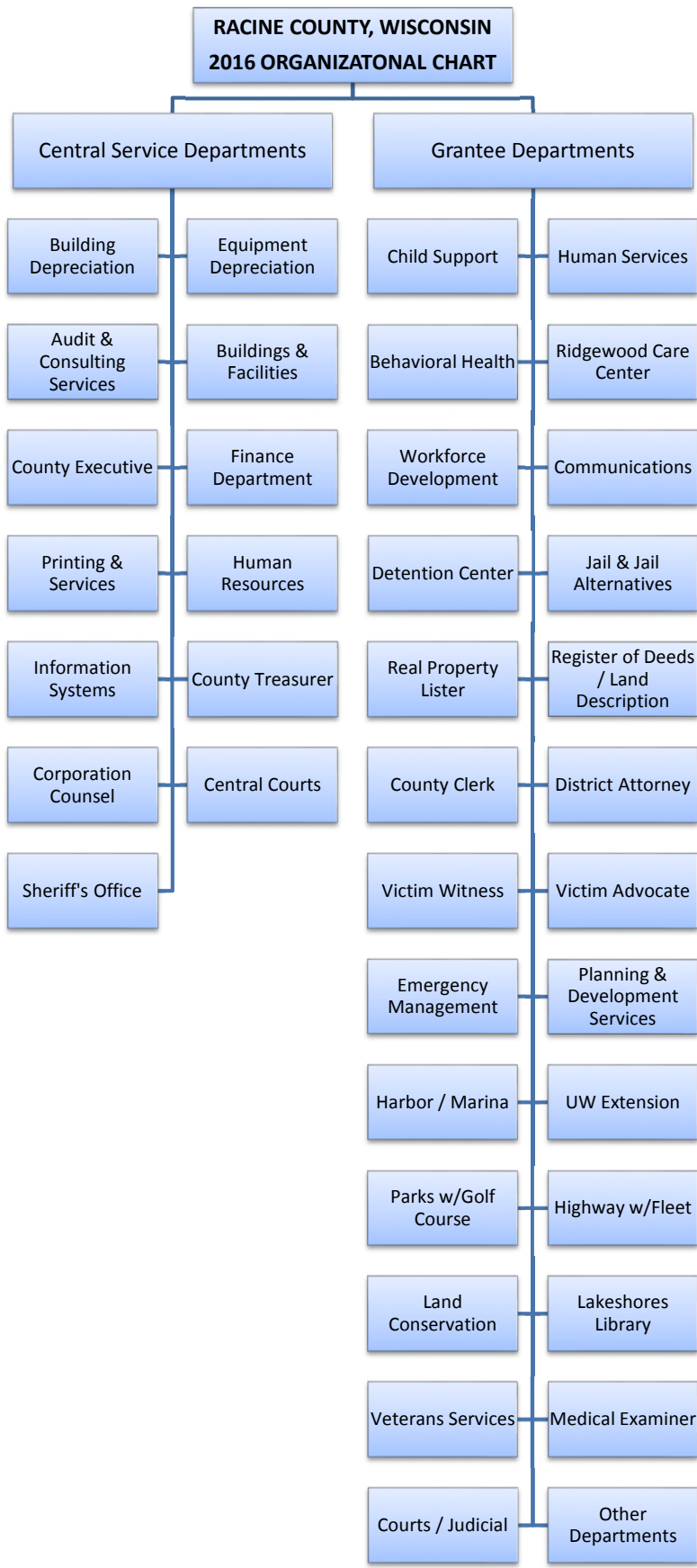
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2016 are allowable in accordance with requirements of 2 CFR 200 Subpart E are allowable in accordance with the requirements of this Part 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: Tricia Randelzhofer  
Name of Official: Tricia Randelzhofer  
Title: Audit + Accounting Manager  
Date of Execution: 6/20/17



SUMMARY OF ALLOCATED COSTS  
 RACINE COUNTY, WISCONSIN  
 FISCAL YEAR 2016

	Child Support	Human Services	Behavioral Health	Ridgewood Care Center	Workforce Development
Central Service Departments					
<b>Building Depreciation</b>	\$ 21,238	\$ 169,645	\$ 43,372	\$ -	\$ 47,217
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Audit &amp; Consulting Services</b>	915	20,247	3,226	6,003	2,416
<b>Buildings &amp; Facilities</b>	8,745	78,651	17,859	11,262	27,087
<b>County Executive</b>	2,846	17,128	36,685	22,277	2,654
<b>Finance Department</b>	23,943	131,921	26,927	131,558	13,706
<b>Printing &amp; Mail Services</b>	4,688	9,562	863	1,719	2,135
<b>Human Resources</b>	19,296	94,669	16,524	130,583	6,527
<b>Information Systems</b>	59,040	481,552	121,769	136,224	72,990
<b>County Treasurer</b>	392	4,033	8,200	4,503	431
<b>Corporation Counsel</b>	46,871	171,741	159	18,585	63
<b>Central Courts</b>	163,308	-	-	-	-
<b>Sheriff's Office</b>	50,702	-	-	-	-
<b>Total Allocated Costs</b>	<b>401,985</b>	<b>1,179,149</b>	<b>275,583</b>	<b>462,714</b>	<b>175,227</b>
<b>Rollforward Adjustment</b>	<b>96,136</b>	<b>(16,635)</b>	<b>52,393</b>	<b>(1,816)</b>	<b>(60,840)</b>
<b>Total Proposed Costs</b>	<b>\$ 498,120</b>	<b>\$ 1,162,514</b>	<b>\$ 327,977</b>	<b>\$ 460,897</b>	<b>\$ 114,386</b>



SUMMARY OF ALLOCATED COSTS  
 RACINE COUNTY, WISCONSIN  
 FISCAL YEAR 2016

Central Service Departments	Communications	Detention Center	Jail	Jail Alternatives	Register of Deeds
<b>Building Depreciation</b>	\$ 14,802	\$ 89,077	\$ 789,126	\$ 542	\$ 12,853
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Audit &amp; Consulting Services</b>	674	571	1,461	437	247
<b>Buildings &amp; Facilities</b>	85,308	36,679	1,327,547	914	61,882
<b>County Executive</b>	7,851	1,813	13,299	-	846
<b>Finance Department</b>	38,154	11,217	74,365	3,834	7,723
<b>Printing &amp; Mail Services</b>	128	94	2,548	51	864
<b>Human Resources</b>	42,692	12,481	79,967	-	5,711
<b>Information Systems</b>	137,462	18,497	95,523	-	28,702
<b>County Treasurer</b>	363	321	944	87	1,691
<b>Corporation Counsel</b>	4,064	5,777	76,187	31	6,061
<b>Central Courts</b>	-	-	-	-	-
<b>Sheriff's Office</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>331,497</b>	<b>176,526</b>	<b>2,460,965</b>	<b>5,895</b>	<b>126,579</b>
<b>Rollforward Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Proposed Costs</b>	<b>\$ 331,497</b>	<b>\$ 176,526</b>	<b>\$ 2,460,965</b>	<b>\$ 5,895</b>	<b>\$ 126,579</b>

SUMMARY OF ALLOCATED COSTS  
 RACINE COUNTY, WISCONSIN  
 FISCAL YEAR 2016

	County Clerk	District Attorney	Victim Witness	Victim Advocate	Emergency Management
Central Service Departments					
<b>Building Depreciation</b>	\$ 3,705	\$ 13,912	\$ 7,193	\$ 518	\$ 9,034
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Audit &amp; Consulting Services</b>	437	1,045	115	155	75
<b>Buildings &amp; Facilities</b>	17,838	66,984	34,632	2,496	15,226
<b>County Executive</b>	514	1,136	725	85	3,336
<b>Finance Department</b>	7,515	15,790	4,637	1,783	1,366
<b>Printing &amp; Mail Services</b>	19,903	1,318	533	116	11
<b>Human Resources</b>	3,469	7,773	4,896	573	877
<b>Information Systems</b>	12,581	3,165	833	-	18,830
<b>County Treasurer</b>	949	146	41	20	28
<b>Corporation Counsel</b>	6,740	2,389	887	66	3,315
<b>Central Courts</b>	-	-	-	-	-
<b>Sheriff's Office</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>73,650</b>	<b>113,659</b>	<b>54,491</b>	<b>5,813</b>	<b>52,098</b>
<b>Rollforward Adjustment</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Proposed Costs</b>	<b>\$ 73,650</b>	<b>\$ 113,659</b>	<b>\$ 54,491</b>	<b>\$ 5,813</b>	<b>\$ 52,098</b>

SUMMARY OF ALLOCATED COSTS  
 RACINE COUNTY, WISCONSIN  
 FISCAL YEAR 2016

	Planning & Development Services	Harbor / Marina	UW Extension	Parks w/Golf Course	Highway w/Fleet
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ 12,496	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	444	17	505	1,769	7,569
Buildings & Facilities	-	-	14,592	-	-
County Executive	2,593	-	2,193	1,188	10,212
Finance Department	8,931	290	4,924	16,679	97,810
Printing & Mail Services	551	256	655	107	301
Human Resources	6,119	-	-	8,101	53,803
Information Systems	82	11,665	33,910	-	63,530
County Treasurer	1,035	64	102	1,757	772
Corporation Counsel	25,657	19,480	1,017	10,934	16,216
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>45,413</b>	<b>31,771</b>	<b>70,396</b>	<b>40,535</b>	<b>250,212</b>
Rollforward Adjustment	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 45,413</b>	<b>\$ 31,771</b>	<b>\$ 70,396</b>	<b>\$ 40,535</b>	<b>\$ 250,212</b>

SUMMARY OF ALLOCATED COSTS  
 RACINE COUNTY, WISCONSIN  
 FISCAL YEAR 2016

	Land Conservation	Lakeshores Library	Veterans Service	Medical Examiner	Courts & Judicial
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ 1,417	\$ 512	\$ -
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	234	-	147	513	-
Buildings & Facilities	-	-	584	2,467	-
County Executive	242	1,687	242	3,336	-
Finance Department	3,415	-	1,869	5,230	-
Printing & Mail Services	220	-	213	31	-
Human Resources	1,632	-	1,632	877	-
Information Systems	-	-	3,083	16,539	-
County Treasurer	191	-	19	86	-
Corporation Counsel	16	-	16	1,483	-
Central Courts	-	-	-	-	1,418,605
Sheriff's Office	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>5,949</b>	<b>1,687</b>	<b>9,222</b>	<b>31,075</b>	<b>1,418,605</b>
Rollforward Adjustment	-	-	-	-	-
<b>Total Proposed Costs</b>	<b>\$ 5,949</b>	<b>\$ 1,687</b>	<b>\$ 9,222</b>	<b>\$ 31,075</b>	<b>\$ 1,418,605</b>

SUMMARY OF ALLOCATED COSTS  
 RACINE COUNTY, WISCONSIN  
 FISCAL YEAR 2016

	Other Departments	Total Allocated Costs
Central Service Departments		
<b>Building Depreciation</b>	\$ 29,582	\$ 1,266,241
<b>Equipment Depreciation</b>	-	-
<b>Audit &amp; Consulting Services</b>	7,046	56,269
<b>Buildings &amp; Facilities</b>	176,267	1,987,019
<b>County Executive</b>	33,513	166,400
<b>Finance Department</b>	171,031	804,618
<b>Printing &amp; Mail Services</b>	4,695	51,562
<b>Human Resources</b>	8,985	507,187
<b>Information Systems</b>	3,248	1,319,224
<b>County Treasurer</b>	15,420	41,593
<b>Corporation Counsel</b>	55,692	473,444
<b>Central Courts</b>	-	1,581,914
<b>Sheriff's Office</b>	101	50,804
<b>Total Allocated Costs</b>	<u>505,580</u>	<u>8,306,274</u>
<b>Rollforward Adjustment</b>	<u>-</u>	<u>69,237</u>
<b>Total Proposed Costs</b>	<u>\$ 505,580</u>	<u>\$ 8,375,511</u>

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

<u>Grantee Department</u>	Final Costs 2016	Fixed Costs 2014	Rollforward	Actual Costs with Rollforward
Child Support	401,984.71	305,849.00	96,135.71	<b>498,120.41</b>
Human Services	1,179,148.87	1,195,784.00	(16,635.13)	<b>1,162,513.75</b>
Behavioral Health	275,583.25	223,190.00	52,393.25	<b>327,976.51</b>
Ridgewood Care Center	462,713.59	464,530.00	(1,816.41)	<b>460,897.17</b>
Workforce Development	175,226.51	236,067.00	(60,840.49)	<b>114,386.03</b>
Communications	331,496.93	-	-	<b>331,496.93</b>
Detention Center	176,526.03	-	-	<b>176,526.03</b>
Jail	2,460,965.42	-	-	<b>2,460,965.42</b>
Jail Alternatives	5,894.73	-	-	<b>5,894.73</b>
Register of Deeds	126,579.06	-	-	<b>126,579.06</b>
County Clerk	73,649.93	-	-	<b>73,649.93</b>
District Attorney	113,658.85	-	-	<b>113,658.85</b>
Victim Witness	54,491.13	-	-	<b>54,491.13</b>
Victim Advocate	5,812.58	-	-	<b>5,812.58</b>
Emergency Management	52,097.94	-	-	<b>52,097.94</b>
Planning & Development Services	45,412.67	-	-	<b>45,412.67</b>
Harbor / Marina	31,771.23	-	-	<b>31,771.23</b>
UW Extension	70,395.57	-	-	<b>70,395.57</b>
Parks w/Golf Course	40,535.10	-	-	<b>40,535.10</b>
Highway w/Fleet	250,211.98	-	-	<b>250,211.98</b>
Land Conservation	5,948.70	-	-	<b>5,948.70</b>
Lakeshores Library	1,686.67	-	-	<b>1,686.67</b>
Veterans Service	9,222.04	-	-	<b>9,222.04</b>
Medical Examiner	31,075.34	-	-	<b>31,075.34</b>
Courts & Judicial	1,418,605.44	-	-	<b>1,418,605.44</b>
Other Departments	505,580.06	-	-	<b>505,580.06</b>
	<u>8,306,274.31</u>	<u>2,425,420.00</u>	<u>69,236.93</u>	<u><b>8,375,511.24</b></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	\$ -	\$ 1,677,189	\$ -	\$ -	\$ 1,677,189
Equipment Depreciation	-	843,941	-	-	843,941
Audit & Consulting Services	95,971	-	-	-	95,971
Buildings & Facilities	3,462,979	(649,287)	-	(52,099)	2,761,594
County Executive	341,471	-	(162,495)	-	178,976
Finance Department	1,134,952	(107,622)	-	-	1,027,330
Printing & Mail Services	375,703	(349,887)	(15,210)	-	10,605
Human Resources	589,614	(20,652)	-	-	568,963
Information Systems	1,519,366	(23,336)	-	(9,872)	1,486,158
County Treasurer	372,366	(1,390)	(329,141)	-	41,835
Corporation Counsel	673,654	(300)	-	(63,541)	609,813
Central Courts	3,831,089	-	-	(3,457,778)	373,311
Sheriff's Office	14,191,360	-	(13,868,526)	(302,747)	20,086
less unallocated Incoming costs					(1,389,498)
	<u>\$ 26,588,524</u>	<u>\$ 1,368,657</u>	<u>\$ (14,375,372)</u>	<u>\$ (3,886,037)</u>	<u>\$ 8,306,274</u>

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

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>
1	<b>Building Depreciation</b>	
	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	<b>Equipment Depreciation</b>	
Equipment Depreciation	Equipment Depreciation and Interest Expense by Department in 2016	
3	<b>Audit &amp; Consulting Services</b>	
	General Audit Services Cost Allocation Plan	Accounts Payable Transactions Processed During 2016 Central Service Functions Analyzed During Preparation of 2015 Indirect Cost Allocation Plan
4	<b>Buildings &amp; Facilities</b>	
	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	Usable square footage by Benefiting Department Direct Allocation to Benefiting Department
5	<b>County Executive</b>	
	General Oversight Department Specific	Number of County FTEs by Department Time and Effort Analysis of Departmental Support FY 2016
6	<b>Finance Department</b>	
	Accounting & Budgets	Number of Expenditure Transactions by Department with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Behavioral Health, Workforce Development, Detention Center, Parks, and Highway
	Payroll	Payroll Disbursements During 2016 with Reduced Weighting Applied at 35% for Ridgewood, Highway and Parks
	Purchasing	Purchase Orders by Department During 2016
	Audit	Total AP and Receipt Transactions Processed by Department During 2016
	Copier Pool Support Departmental Support	Copy Charges by Department During 2016 Direct Allocation to Benefiting Departments
7	<b>Printing &amp; Services</b>	
	Printing Services Postage/Mail	Printing Charges by Department During 2016 Postage Charges by Department During 2016
8	<b>Human Resources</b>	
	Personnel Administration Payroll	Number of County FTEs by Department Payroll Disbursements by Department During 2016
	Department Specific	Direct Allocation to Benefiting Department(s)



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

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>
<b>9</b>	<b>Information Systems</b>	
	Computer Operations	Number of PC Devices by Department
	Child Support and Human Services	Direct Allocation to Benefiting Department during 2016
	Telephone	Number of Telecommunications Lines Supported by IS
	Departmental Costs	Direct Allocation to Benefiting Department
<b>10</b>	<b>County Treasurer</b>	
	Receipts	Number of General Receipts Processed by Department During 2016
	Banking	Number of AP and Payroll Disbursements by Department During 2016
<b>11</b>	<b>Corporation Counsel</b>	
	Departmental Support	Time and Effort by Benefiting Department During 2016
	Non-Billed Property Insurance	Usable Square Footage of Occupied Space by Departments not Direct Billed
	Employee Insurance	Number of County FTEs by Department
<b>12</b>	<b>Central Courts</b>	
	Child Support	Direct Allocation to Benefiting Department
	Central Courts Support	Direct Allocation to Benefiting Department
<b>13</b>	<b>Sheriff's Office</b>	
	Child Support	Direct Allocation to Benefiting Department
	Security Services	Direct Allocation to Benefiting Department

**DEPARTMENT 1  
FISCAL 2016**

**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 (WRCS).

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 expense of \$139,838.57 was recorded for 2016 and is allocated to departments based on square footage of occupied space.
- **Law Enforcement Center:** This facility was constructed in 1980 with a Jail addition in 1987. Depreciation expense of \$681,628.91 was recorded for 2016 and 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 expense of \$348,596.64 was recorded for 2016 and is allocated to departments based on square footage of occupied space.
- **Western Racine County Services Center (WRCS):** This facility, located in Burlington, was purchased in 1990 for \$465,079 and with subsequent improvements has recorded a 2016 depreciation expense of \$15,941.50 for 2016 and is 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 2016

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	<b>1,186,005.62</b>	139,838.57	681,628.91	348,596.64	15,941.50
Interest Expense	<b>491,183.69</b>	46,527.89	424,895.55	1,471.65	18,288.60
<b>Total Cost Adjustments</b>	<b>1,677,189.31</b>	<b>186,366.46</b>	<b>1,106,524.46</b>	<b>350,068.29</b>	<b>34,230.10</b>
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>1,677,189.31</b>	<b>186,366.46</b>	<b>1,106,524.46</b>	<b>350,068.29</b>	<b>34,230.10</b>
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	717.95	79.78	473.67	149.85	14.65
Buildings & Facilities	-	-	-	-	-
County Executive	-	-	-	-	-
Finance Department	-	-	-	-	-
Printing & Mail Services	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Systems	-	-	-	-	-
County Treasurer	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>717.95</b>	<b>79.78</b>	<b>473.67</b>	<b>149.85</b>	<b>14.65</b>
<b>Total 2nd Tier Allocation</b>	<b>717.95</b>	<b>79.78</b>	<b>473.67</b>	<b>149.85</b>	<b>14.65</b>
Unallocated	-				
Total Incoming Costs	717.95	79.78	473.67	149.85	14.65
<b>Total Allocated Cost</b>	<b>1,677,907.26</b>	<b>186,446.24</b>	<b>1,106,998.13</b>	<b>350,218.14</b>	<b>34,244.75</b>

DEPARTMENT 1  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation  
Function: Courthouse

Total 1st Tier Allocation \$ 186,366.46  
Total 2nd Tier Allocation \$ 79.78  
  
Total Allocated Cost \$ 186,446.24

	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%	17,052.15	-	17,052.15	7.30	17,059.45
County Executive	476.04	0.56%	1,036.39	-	1,036.39	0.44	1,036.83
Finance Department	3,147.50	3.68%	6,852.43	-	6,852.43	2.93	6,855.36
Printing & Mail Services	1,246.50	1.46%	2,713.76	-	2,713.76	1.16	2,714.92
Human Resources	1,422.25	1.66%	3,096.38	-	3,096.38	1.33	3,097.71
Information Systems	5,889.00	6.88%	12,820.95	-	12,820.95	5.49	12,826.44
County Treasurer	1,302.50	1.52%	2,835.68	-	2,835.68	1.21	2,836.89
Corporation Counsel	1,127.18	1.32%	2,453.98	-	2,453.98	1.05	2,455.03
Central Courts	31,512.50	36.81%	68,605.93	-	68,605.93	29.37	68,635.29
Sheriff's Office	300.00	0.35%	653.13	-	653.13	0.28	653.41
Register of Deeds	5,901.00	6.89%	12,847.08	-	12,847.08	5.50	12,852.58
County Clerk	1,701.00	1.99%	3,703.25	-	3,703.25	1.59	3,704.84
District Attorney	6,387.50	7.46%	13,906.24	-	13,906.24	5.95	13,912.19
Victim Witness	3,302.50	3.86%	7,189.88	-	7,189.88	3.08	7,192.96
Victim Advocate	238.00	0.28%	518.15	-	518.15	0.22	518.37
Medical Examiner	235.28	0.27%	512.24	-	512.24	0.22	512.46
Other Departments	13,581.75	15.87%	29,568.85	-	29,568.85	12.66	29,581.51
<b>Total</b>	<b>85,603.00</b>	<b>100.00%</b>	<b>186,366.46</b>	<b>-</b>	<b>186,366.46</b>	<b>79.78</b>	<b>186,446.24</b>

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 1  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation  
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 1,106,524.46  
Total 2nd Tier Allocation 473.67  

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Total Allocated Cost \$ 1,106,998.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	6,893.00	2.81%	31,121.24	-	31,121.24	13.32	31,134.57
Central Courts	41,610.00	16.98%	187,865.23	-	187,865.23	80.42	187,945.64
Sheriff's Office	16,475.00	6.72%	74,383.07	-	74,383.07	31.84	74,414.91
Communications	3,277.00	1.34%	14,795.35	-	14,795.35	6.33	14,801.68
Jail	174,707.52	71.29%	788,787.97	-	788,787.97	337.65	789,125.63
Jail Alternatives	120.00	0.05%	541.79	-	541.79	0.23	542.02
Emergency Management	2,000.00	0.82%	9,029.81	-	9,029.81	3.87	9,033.68
<b>Total</b>	<b>245,082.52</b>	<b>100.00%</b>	<b>1,106,524.46</b>	<b>-</b>	<b>1,106,524.46</b>	<b>473.67</b>	<b>1,106,998.13</b>

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 1  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 350,068.29  
Total 2nd Tier Allocation 149.85  

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Total Allocated Cost \$ 350,218.14

	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%	21,228.79	-	21,228.79	9.09	21,237.88
Human Services	41,247.00	45.117%	157,940.83	-	157,940.83	67.61	158,008.44
Behavioral Health	11,322.00	12.384%	43,353.60	-	43,353.60	18.56	43,372.16
Workforce Development	9,686.00	10.595%	37,089.12	-	37,089.12	15.88	37,105.00
Detention Center	23,253.00	25.435%	89,039.16	-	89,039.16	38.11	89,077.27
Veterans Service	370.00	0.405%	1,416.78	-	1,416.78	0.61	1,417.39
<b>Total</b>	<b>91,422.00</b>	<b>100.00%</b>	<b>350,068.29</b>	<b>-</b>	<b>350,068.29</b>	<b>149.85</b>	<b>350,218.14</b>

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 1  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDING DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Building Depreciation  
Function: Burlington Center (WRCSC)

Total 1st Tier Allocation	\$ 34,230.10
Total 2nd Tier Allocation	14.65
Total Allocated Cost	\$ 34,244.75

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Human Services	3,725.00	33.981%	11,631.74	-	11,631.74	4.98	11,636.72
Workforce Development	3,237.00	29.529%	10,107.90	-	10,107.90	4.33	10,112.23
UW Extension	4,000.00	36.490%	12,490.46	-	12,490.46	5.35	12,495.80
<b>Total</b>	<b>10,962.00</b>	<b>100.00%</b>	<b>34,230.10</b>	<b>-</b>	<b>34,230.10</b>	<b>14.65</b>	<b>34,244.75</b>

Allocation Basis: Usable square footage by Benefiting Department

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



DEPARTMENT 1  
FISCAL 2016

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	48,194.02	17,059.45	31,134.57	-	-
County Executive	1,036.83	1,036.83	-	-	-
Finance Department	6,855.36	6,855.36	-	-	-
Printing & Mail Services	2,714.92	2,714.92	-	-	-
Human Resources	3,097.71	3,097.71	-	-	-
Information Systems	12,826.44	12,826.44	-	-	-
County Treasurer	2,836.89	2,836.89	-	-	-
Corporation Counsel	2,455.03	2,455.03	-	-	-
Central Courts	256,580.94	68,635.29	187,945.64	-	-
Sheriff's Office	75,068.32	653.41	74,414.91	-	-
Child Support	21,237.88	-	-	21,237.88	-
Human Services	169,645.16	-	-	158,008.44	11,636.72
Behavioral Health	43,372.16	-	-	43,372.16	-
Ridgewood Care Center	-	-	-	-	-
Workforce Development	47,217.23	-	-	37,105.00	10,112.23
Communications	14,801.68	-	14,801.68	-	-
Detention Center	89,077.27	-	-	89,077.27	-
Jail	789,125.63	-	789,125.63	-	-
Jail Alternatives	542.02	-	542.02	-	-
Register of Deeds	12,852.58	12,852.58	-	-	-
County Clerk	3,704.84	3,704.84	-	-	-
District Attorney	13,912.19	13,912.19	-	-	-
Victim Witness	7,192.96	7,192.96	-	-	-
Victim Advocate	518.37	518.37	-	-	-
Emergency Management	9,033.68	-	9,033.68	-	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	-	-	-	-	-
UW Extension	12,495.80	-	-	-	12,495.80
Parks w/Golf Course	-	-	-	-	-
Highway w/Fleet	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	1,417.39	-	-	1,417.39	-
Medical Examiner	512.46	512.46	-	-	-
Courts & Judicial	-	-	-	-	-
Other Departments	29,581.51	29,581.51	-	-	-
<b>1,677,907.26</b>	<b>186,446.24</b>	<b>1,106,998.13</b>	<b>350,218.14</b>	<b>34,244.75</b>	



**DEPARTMENT 2  
FISCAL 2016**

**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 \$843,074.18 was recorded as 2016 depreciation expense for the Central Services Departments, plus allowable debt service on Print Shop equipment of \$866.97. Associated costs have been allocated to benefiting departments.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	843,074.18	843,074.18
Interest Expense	866.97	866.97
<b>Total Cost Adjustments</b>	<b>843,941.15</b>	<b>843,941.15</b>
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
<b>Total 1st Allocation</b>	<b>-</b>	<b>-</b>
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>843,941.15</b>	<b>843,941.15</b>
2nd Allocation		
Equipment Depreciation	-	-
Audit & Consulting Services	179.49	179.49
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	-	-
Human Resources	-	-
Information Systems	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff's Office	-	-
Building Depreciation	-	-
<b>Total 2nd Allocation</b>	<b>179.49</b>	<b>179.49</b>
<b>Total 2nd Tier Allocation</b>	<b>179.49</b>	<b>179.49</b>
Unallocated	-	-
<b>Total Incoming Costs</b>	<b>179.49</b>	<b>179.49</b>
<b>Total Allocated Cost</b>	<b>844,120.64</b>	<b>844,120.64</b>

DEPARTMENT 2  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation  
Function: Equipment Depreciation

Total 1st Tier Allocation	\$ 843,941.15
Total 2nd Tier Allocation	<u>179.49</u>
Total Allocated Cost	\$ 844,120.64

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	67,363.10	7.98%	67,363.10	-	67,363.10	14.33	67,377.43
Finance Department	89,775.72	10.64%	89,775.72	-	89,775.72	19.09	89,794.81
Printing & Mail Services	19,686.27	2.33%	19,686.27	-	19,686.27	4.19	19,690.46
Information Systems	178,724.52	21.18%	178,724.52	-	178,724.52	38.01	178,762.53
Central Courts	11,890.52	1.41%	11,890.52	-	11,890.52	2.53	11,893.05
Sheriff's Office	476,501.02	56.46%	476,501.02	-	476,501.02	101.34	476,602.36
		-	-		-	-	-
Total	<u>843,941.15</u>	<u>100.00%</u>	<u>843,941.15</u>	<u>-</u>	<u>843,941.15</u>	<u>179.49</u>	<u>844,120.64</u>

Allocation Basis: Equipment Depreciation and Interest Expense by Department in 2016

Allocation Source: Accounting Records and Reports

DEPARTMENT 2  
FISCAL 2016

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	67,377.43	67,377.43
County Executive	-	-
Finance Department	89,794.81	89,794.81
Printing & Mail Services	19,690.46	19,690.46
Human Resources	-	-
Information Systems	178,762.53	178,762.53
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	11,893.05	11,893.05
Sheriff's Office	476,602.36	476,602.36
Child Support	-	-
Human Services	-	-
Behavioral Health	-	-
Ridgewood Care Center	-	-
Workforce Development	-	-
Communications	-	-
Detention Center	-	-
Jail	-	-
Jail Alternatives	-	-
Register of Deeds	-	-
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	-	-
	<b>844,120.64</b>	<b>844,120.64</b>

**DEPARTMENT 3  
FISCAL 2016**

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

Racine County contracts with an independent firm to perform an annual audit of the County's financial records. Related audit costs are allocated to departments based on the number of accounts payable transactions processed during 2016.

The County also retained a consulting firm to prepare a central services indirect cost allocation plan. The plan was necessary to recover the cost of administrative services provided to Federal programs by the County. The fee for this service is allocated based on the number of functions analyzed in each department as indicated in the 2015 plan that was prepared during 2016.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3  
FISCAL 2016

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	
<b>Total Expenditures</b>	<b>95,971.00</b>	<b>-</b>	<b>88,971.00</b>	<b>7,000.00</b>
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
<b>Total 1st Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>95,971.00</b>	<b>-</b>	<b>88,971.00</b>	<b>7,000.00</b>
2nd Allocation				
Audit & Consulting Services	358.97		332.79	26.18
Buildings & Facilities	-		-	-
County Executive	(0.00)		(0.00)	(0.00)
Finance Department	-		-	-
Printing & Mail Services	-		-	-
Human Resources	-		-	-
Information Systems	-		-	-
County Treasurer	-		-	-
Corporation Counsel	-		-	-
Central Courts	-		-	-
Sheriff's Office	-		-	-
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
<b>Total 2nd Allocation</b>	<b>358.97</b>	<b>-</b>	<b>332.79</b>	<b>26.18</b>
Unallocated	-			
<b>Total 2nd Tier Allocation</b>	<b>358.97</b>	<b>-</b>	<b>332.79</b>	<b>26.18</b>
Total Incoming Costs	358.97	-	332.79	26.18
<b>Total Allocated Cost</b>	<b>96,329.97</b>	<b>-</b>	<b>89,303.79</b>	<b>7,026.18</b>

DEPARTMENT 3  
FISCAL 2016

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 332.79  
Total Allocated Cost \$ 89,303.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	1,646	3.53%	3,139.93		3,139.93	11.74	3,151.67
County Executive	170	0.36%	324.29		324.29	1.21	325.51
Finance Department	198	0.42%	377.71		377.71	1.41	379.12
Printing & Mail Services	973	2.09%	1,856.11		1,856.11	6.94	1,863.05
Human Resources	240	0.51%	457.83		457.83	1.71	459.54
Information Systems	397	0.85%	757.32		757.32	2.83	760.15
County Treasurer	99	0.21%	188.85		188.85	0.71	189.56
Corporation Counsel	124	0.27%	236.54		236.54	0.88	237.43
Central Courts	9,829	21.07%	18,749.91		18,749.91	70.13	18,820.05
Sheriff's Office	3,577	7.67%	6,823.53		6,823.53	25.52	6,849.05
Child Support	478	1.02%	911.84		911.84	3.41	915.25
Human Services	10,574	22.67%	20,171.08		20,171.08	75.45	20,246.53
Behavioral Health	1,685	3.61%	3,214.33		3,214.33	12.02	3,226.35
Ridgewood Care Center	3,135	6.72%	5,980.36		5,980.36	22.37	6,002.73
Workforce Development	1,262	2.71%	2,407.41		2,407.41	9.00	2,416.41
Communications	352	0.75%	671.48		671.48	2.51	673.99
Detention Center	298	0.64%	568.47		568.47	2.13	570.59
Jail	763	1.64%	1,455.51		1,455.51	5.44	1,460.95
Jail Alternatives	228	0.49%	434.94		434.94	1.63	436.56
Register of Deeds	129	0.28%	246.08		246.08	0.92	247.00
County Clerk	228	0.49%	434.94		434.94	1.63	436.56
District Attorney	546	1.17%	1,041.56		1,041.56	3.90	1,045.45
Victim Witness	60	0.13%	114.46		114.46	0.43	114.88
Victim Advocate	81	0.17%	154.52		154.52	0.58	155.09
Emergency Management	39	0.08%	74.40		74.40	0.28	74.68
Planning & Development Services	232	0.50%	442.57		442.57	1.66	444.22
Harbor / Marina	9	0.02%	17.17		17.17	0.06	17.23
UW Extension	264	0.57%	503.61		503.61	1.88	505.49
Parks w/Golf Course	924	1.98%	1,762.63		1,762.63	6.59	1,769.23
Highway w/Fleet	3,953	8.48%	7,540.79		7,540.79	28.21	7,568.99
Land Conservation	122	0.26%	232.73		232.73	0.87	233.60
Veterans Service	77	0.17%	146.89		146.89	0.55	147.44
Medical Examiner	268	0.57%	511.24		511.24	1.91	513.15
Other Departments	3,680	7.89%	7,020.01		7,020.01	26.26	7,046.27
<b>Total</b>	<b>46,640</b>	<b>100.00%</b>	<b>88,971.00</b>	<b>-</b>	<b>88,971.00</b>	<b>332.79</b>	<b>89,303.79</b>

Allocation Basis: Accounts Payable Transactions Processed During 2016

Allocation Source: Finance Department Records & Reports



DEPARTMENT 3  
FISCAL 2016

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 26.18  

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Total Allocated Cost \$ 7,026.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Depreciation	4	10.26%	717.95		717.95	-	717.95
Equipment Depreciation	1	2.56%	179.49		179.49	-	179.49
Audit & Consulting Services	2	5.13%	358.97		358.97	-	358.97
Buildings & Facilities	5	12.82%	897.44		897.44	4.09	901.53
County Executive	3	7.69%	538.46		538.46	2.45	540.92
Finance Department	7	17.95%	1,256.41		1,256.41	5.73	1,262.14
Printing & Mail Services	2	5.13%	358.97		358.97	1.64	360.61
Human Resources	3	7.69%	538.46		538.46	2.45	540.92
Information Systems	4	10.26%	717.95		717.95	3.27	721.22
County Treasurer	3	7.69%	538.46		538.46	2.45	540.92
Corporation Counsel	1	2.56%	179.49		179.49	0.82	180.31
Central Courts	2	5.13%	358.97		358.97	1.64	360.61
Sheriff's Office	2	5.13%	358.97		358.97	1.64	360.61
<b>Total</b>	<b>39</b>	<b>100.00%</b>	<b>7,000.00</b>	<b>-</b>	<b>7,000.00</b>	<b>26.18</b>	<b>7,026.18</b>

Allocation Basis: Central Service Functions Analyzed During Preparation of 2015 Indirect Cost Allocation Plan

Allocation Source: 2015 Central Services Cost Allocation Plan Prepared During 2016



DEPARTMENT 3  
FISCAL 2016

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

Department: Audit & Consulting Services

Grantee Department	Total	General Audit Services	Cost Allocation Plan
Building Depreciation	717.95	-	717.95
Equipment Depreciation	179.49	-	179.49
Audit & Consulting Services	358.97	-	358.97
Buildings & Facilities	4,053.20	3,151.67	901.53
County Executive	866.42	325.51	540.92
Finance Department	1,641.26	379.12	1,262.14
Printing & Mail Services	2,223.66	1,863.05	360.61
Human Resources	1,000.46	459.54	540.92
Information Systems	1,481.38	760.15	721.22
County Treasurer	730.48	189.56	540.92
Corporation Counsel	417.73	237.43	180.31
Central Courts	19,180.66	18,820.05	360.61
Sheriff's Office	7,209.66	6,849.05	360.61
Child Support	915.25	915.25	-
Human Services	20,246.53	20,246.53	-
Behavioral Health	3,226.35	3,226.35	-
Ridgewood Care Center	6,002.73	6,002.73	-
Workforce Development	2,416.41	2,416.41	-
Communications	673.99	673.99	-
Detention Center	570.59	570.59	-
Jail	1,460.95	1,460.95	-
Jail Alternatives	436.56	436.56	-
Register of Deeds	247.00	247.00	-
County Clerk	436.56	436.56	-
District Attorney	1,045.45	1,045.45	-
Victim Witness	114.88	114.88	-
Victim Advocate	155.09	155.09	-
Emergency Management	74.68	74.68	-
Planning & Development Services	444.22	444.22	-
Harbor / Marina	17.23	17.23	-
UW Extension	505.49	505.49	-
Parks w/Golf Course	1,769.23	1,769.23	-
Highway w/Fleet	7,568.99	7,568.99	-
Land Conservation	233.60	233.60	-
Lakeshores Library	-	-	-
Veterans Service	147.44	147.44	-
Medical Examiner	513.15	513.15	-
Courts & Judicial	-	-	-
Other Departments	7,046.27	7,046.27	-
	<b>96,329.97</b>	<b>89,303.79</b>	<b>7,026.18</b>

**DEPARTMENT 4  
FISCAL 2016**

**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 or direct expenses for miscellaneous properties.

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 2016

RACINE COUNTY, WISCONSIN  
BUILDINGS & FACILITIES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center	Racine County Services Center
Expenditures:					
Salaries & Wages	748,553.02	275,467.51	139,979.41	216,331.82	106,294.53
Fringe Benefits	282,113.35	103,817.71	52,755.20	81,530.76	40,060.10
Random Drug Testing	1,382.00		1,252.00	130.00	-
Temporary Help	40,221.44		20,110.72	20,110.72	-
Equipment Repairs	45.00		45.00	-	-
Preventive Repairs	45,819.80		13,841.30	26,792.96	5,124.25
Building Repairs	316,058.72		114,298.70	141,605.32	44,878.17
Janitorial	106,545.92		49,574.44	46,710.28	-
Pest Control	3,050.00		-	756.00	2,024.00
Maintenance Contracts	13,887.00		-	8,092.00	5,795.00
Building Automation	225,563.85		17,216.00	156,118.56	52,229.29
Building Patrol	6,352.50		3,176.25	-	3,176.25
HVAC	15,919.94		10,674.94	5,245.00	-
Elevators	57,943.46		23,094.48	27,025.46	7,823.52
Telephone	6,105.50		5,484.17	289.12	139.52
Public Liability Insurance	15,719.63		4,987.80	8,226.80	2,000.37
Travel, Training	7,956.25		6,292.75	-	454.50
Office Supplies	1,474.23		1,474.23	-	-
Copy & Printing	1,649.08		1,649.08	-	-
Publications & Dues	1,189.09		1,189.09	-	-
Postage	48.52		48.52	-	-
Uniforms	1,728.02		1,000.00	578.02	150.00
Equipment	47.51		47.51	-	-
Janitorial Supplies	36,752.39		8,898.07	4,881.07	22,551.17
Maintenance Supplies	12,623.64		5,599.39	5,110.42	1,913.83
Fire Inspections	1,920.00		658.00	958.00	304.00
Snow Removal	82,549.38		18,925.48	19,106.39	24,568.41
Waste Disposal	18,383.26		3,372.00	7,896.00	3,900.00
Recycling	26.72		26.72	-	-
Water / Sewer	191,794.79		6,950.32	160,299.94	16,470.16
Stormwater	12,853.91		1,874.42	3,734.33	7,245.16
Natural Gas	182,223.98		39,863.07	86,649.49	46,416.66
Electric	1,021,012.32		136,016.39	538,502.90	266,709.53
Propane	3,290.12		-	-	-
Fuel Oil	174.90		-	-	-
<b>Total Expenditures</b>	<b>3,462,979.24</b>	<b>379,285.22</b>	<b>690,375.45</b>	<b>1,566,681.36</b>	<b>660,228.41</b>
Disallowed / Capitalized	-				

DEPARTMENT 4  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDINGS & FACILITIES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center	Racine County Services Center
Cost Adjustments:					
Vandalism Reimbursement	(253.65)			(253.65)	
Rent of County Property	(649,032.99)				(649,032.99)
Reallocation of Ridgewood Direct S&F	-	(10,478.95)	(5,324.90)	(8,229.39)	(4,043.51)
<b>Total Cost Adjustments</b>	<b>(649,286.64)</b>	<b>(10,478.95)</b>	<b>(5,324.90)</b>	<b>(8,483.04)</b>	<b>(653,076.50)</b>
General & Administrative Allocation	0.00	(368,806.28)	82,568.11	187,373.30	78,962.56
Incoming Costs					
1st Allocation					
Building Depreciation	48,173.40		13,414.48	20,731.47	10,186.40
Equipment Depreciation	67,363.10	1,061.70	53,736.95	8,204.69	4,359.76
Audit & Consulting Services	4,037.36		1,124.25	1,737.48	853.71
<b>Total 1st Allocation</b>	<b>119,573.86</b>	<b>1,061.70</b>	<b>68,275.68</b>	<b>30,673.64</b>	<b>15,399.87</b>
General & Administrative Allocation	(0.00)	(1,061.70)	213.92	612.44	216.04
<b>Total 1st Tier Allocation</b>	<b>2,933,266.46</b>	<b>-</b>	<b>836,108.26</b>	<b>1,776,857.70</b>	<b>101,730.39</b>
2nd Allocation					
Building Depreciation	20.62		5.74	8.87	4.36
Equipment Depreciation	14.33	0.23	11.43	1.74	0.93
Audit & Consulting Services	15.84		4.41	6.81	3.35
Buildings & Facilities	126,476.72		35,219.01	54,429.38	26,743.85
County Executive	1,334.08		371.49	574.12	282.10
Finance Department	44,621.61		12,425.44	19,202.95	9,435.36
Printing & Mail Services	8.32		2.32	3.58	1.76
Human Resources	8,947.40		2,491.51	3,850.52	1,891.95
Information Systems	15,156.65		4,220.56	6,522.68	3,204.91
County Treasurer	200.04		55.70	86.09	42.30
Corporation Counsel	4,090.34		1,139.01	1,760.28	864.91
Central Courts	-		-	-	-
Sheriff's Office	-		-	-	-
<b>Total 2nd Allocation</b>	<b>200,885.95</b>	<b>0.23</b>	<b>55,946.62</b>	<b>86,447.04</b>	<b>42,475.78</b>
General & Administrative Allocation	(0.00)	(0.23)	0.05	0.13	0.05
<b>Total 2nd Tier Allocation</b>	<b>200,885.95</b>	<b>-</b>	<b>55,946.67</b>	<b>86,447.17</b>	<b>42,475.82</b>
Total Incoming Costs	320,459.81	-	124,436.26	117,733.25	58,091.73
<b>Total Allocated Cost</b>	<b>3,134,152.41</b>	<b>-</b>	<b>892,054.93</b>	<b>1,863,304.87</b>	<b>144,206.21</b>

DEPARTMENT 4  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDINGS & FACILITIES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Burlington Center (WRCSC)	Other Buildings
Expenditures:		
Salaries & Wages	2,994.21	7,485.53
Fringe Benefits	1,128.45	2,821.13
Random Drug Testing	-	-
Temporary Help	-	-
Equipment Repairs	-	-
Preventive Repairs	61.29	-
Building Repairs	4,088.65	11,187.88
Janitorial	10,261.20	-
Pest Control	270.00	-
Maintenance Contracts	-	-
Building Automation	-	-
Building Patrol	-	-
HVAC	-	-
Elevators	-	-
Telephone	-	192.69
Public Liability Insurance	51.30	453.36
Travel, Training	1,209.00	-
Office Supplies	-	-
Copy & Printing	-	-
Publications & Dues	-	-
Postage	-	-
Uniforms	-	-
Equipment	-	-
Janitorial Supplies	422.08	-
Maintenance Supplies	-	-
Fire Inspections	-	-
Snow Removal	-	19,949.10
Waste Disposal	660.00	2,555.26
Recycling	-	-
Water / Sewer	647.13	7,427.24
Stormwater	-	-
Natural Gas	2,173.20	7,121.56
Electric	10,490.26	69,293.24
Propane	-	3,290.12
Fuel Oil	-	174.90
Total Expenditures	34,456.78	131,952.01
Disallowed / Capitalized		

DEPARTMENT 4  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDINGS & FACILITIES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Burlington Center (WRCSC)	Other Buildings
Cost Adjustments:		
Vandalism Reimbursement		
Rent of County Property		
Reallocation of Ridgewood Direct S&F	(113.90)	28,190.65
Total Cost Adjustments	(113.90)	28,190.65
General & Administrative Allocation	4,120.99	15,781.31
Incoming Costs		
1st Allocation		
Building Depreciation	286.94	3,554.11
Equipment Depreciation	-	-
Audit & Consulting Services	24.05	297.87
Total 1st Allocation	310.99	3,851.98
General & Administrative Allocation	19.30	-
<b>Total 1st Tier Allocation</b>	<b>38,794.16</b>	<b>179,775.95</b>
2nd Allocation		
Building Depreciation	0.12	1.52
Equipment Depreciation	-	-
Audit & Consulting Services	0.09	1.17
Buildings & Facilities	753.35	9,331.14
County Executive	7.95	98.43
Finance Department	265.78	3,292.07
Printing & Mail Services	0.05	0.61
Human Resources	53.29	660.12
Information Systems	90.28	1,118.22
County Treasurer	1.19	14.76
Corporation Counsel	24.36	301.78
Central Courts	-	-
Sheriff's Office	-	-
Total 2nd Allocation	1,196.47	14,819.81
General & Administrative Allocation	0.00	-
<b>Total 2nd Tier Allocation</b>	<b>1,196.48</b>	<b>14,819.81</b>
Total Incoming Costs	1,526.77	18,671.79
<b>Total Allocated Cost</b>	<b>39,990.64</b>	<b>194,595.75</b>

DEPARTMENT 4  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDINGS & FACILITIES  
FUNCTIONAL COST ALLOCATIONS

Department: Buildings & Facilities  
Function: Courthouse

Total 1st Tier Allocation	\$ 836,108.26
Total 2nd Tier Allocation	55,946.67
Total Allocated Cost	\$ 892,054.93

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	7,832.50	9.15%	76,502.20	-	76,502.20	-	76,502.20
County Executive	476.04	0.56%	4,649.62	-	4,649.62	342.45	4,992.07
Finance Department	3,147.50	3.68%	30,742.51	-	30,742.51	2,264.25	33,006.76
Printing & Services	1,246.50	1.46%	12,174.91	-	12,174.91	896.71	13,071.62
Human Resources	1,422.25	1.66%	13,891.51	-	13,891.51	1,023.14	14,914.65
Information Systems	5,889.00	6.88%	57,519.50	-	57,519.50	4,236.44	61,755.94
County Treasurer	1,302.50	1.52%	12,721.88	-	12,721.88	936.99	13,658.87
Corporation Counsel	1,127.18	1.32%	11,009.44	-	11,009.44	810.87	11,820.31
Central Courts	31,512.50	36.81%	307,791.34	-	307,791.34	22,669.51	330,460.85
Sheriff	300.00	0.35%	2,930.18	-	2,930.18	215.81	3,146.00
Register of Deeds / Land Description	5,901.00	6.89%	57,636.71	-	57,636.71	4,245.07	61,881.78
County Clerk	1,701.00	1.99%	16,614.14	-	16,614.14	1,223.67	17,837.81
District Attorney	6,387.50	7.46%	62,388.49	-	62,388.49	4,595.05	66,983.54
Victim Witness	3,302.50	3.86%	32,256.43	-	32,256.43	2,375.76	34,632.19
Victim Advocate	238.00	0.28%	2,324.61	-	2,324.61	171.21	2,495.82
Medical Examiner	235.28	0.27%	2,298.09	-	2,298.09	169.26	2,467.35
Other Departments	13,581.75	15.87%	132,656.72	-	132,656.72	9,770.46	142,427.18
<b>Total</b>	<b>85,603.00</b>	<b>100.00%</b>	<b>836,108.26</b>	<b>-</b>	<b>836,108.26</b>	<b>55,946.67</b>	<b>892,054.93</b>

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 4  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDINGS & FACILITIES  
FUNCTIONAL COST ALLOCATIONS

Department: Buildings & Facilities  
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 1,776,857.70  
Total 2nd Tier Allocation 86,447.17  

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Total Allocated Cost \$ 1,863,304.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	6,893.00	2.81%	49,974.52	-	49,974.52	-	49,974.52
Central Courts	41,610.00	16.98%	301,674.10	-	301,674.10	15,101.70	316,775.80
Sheriff's Office	16,475.00	6.72%	119,444.38	-	119,444.38	5,979.34	125,423.73
Communications	3,277.00	1.34%	23,758.38	-	23,758.38	1,189.34	24,947.71
Jail	174,707.52	71.29%	1,266,636.24	(3,028.08)	1,263,608.16	63,407.37	1,327,015.53
Jail Alternatives	120.00	0.05%	870.00	-	870.00	43.55	913.56
Emergency Management	2,000.00	0.82%	14,500.08	-	14,500.08	725.87	15,225.95
<b>Total</b>	<b>245,082.52</b>	<b>100.00%</b>	<b>1,776,857.70</b>	<b>(3,028.08)</b>	<b>1,773,829.62</b>	<b>86,447.17</b>	<b>1,860,276.79</b>

Allocation Basis: Usable square footage by Benefiting Department

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



DEPARTMENT 4  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDINGS & FACILITIES  
FUNCTIONAL COST ALLOCATIONS

Department: Buildings & Facilities  
Function: Racine County Services Center

Total 1st Tier Allocation \$ 101,730.39  
Total 2nd Tier Allocation 42,475.82  
  
Total Allocated Cost \$ 144,206.21

	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%	6,169.12	-	6,169.12	2,575.81	8,744.93
Human Services	41,247.00	45.12%	45,897.85	-	45,897.85	19,163.88	65,061.73
Behavioral Health	11,322.00	12.38%	12,598.62	-	12,598.62	5,260.35	17,858.97
Workforce Development	9,686.00	10.59%	10,778.16	-	10,778.16	4,500.24	15,278.39
Detention Center	23,253.00	25.43%	25,874.92	-	25,874.92	10,803.64	36,678.56
Veterans Service	370.00	0.40%	411.72	-	411.72	171.91	583.63
<b>Total</b>	<b>91,422.00</b>	<b>100.00%</b>	<b>101,730.39</b>	<b>-</b>	<b>101,730.39</b>	<b>42,475.82</b>	<b>144,206.21</b>

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 4  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDINGS & FACILITIES  
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 38,794.16  
Total 2nd Tier Allocation 1,196.48  
Total Allocated Cost \$ 39,990.64

	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%	13,182.65	-	13,182.65	406.58	13,589.23
Workforce Development	3,237.00	29.53%	11,455.64	-	11,455.64	353.31	11,808.95
UW Extension	4,000.00	36.49%	14,155.87	-	14,155.87	436.59	14,592.46
Total	<u>10,962.00</u>	<u>100.00%</u>	<u>38,794.16</u>	<u>-</u>	<u>38,794.16</u>	<u>1,196.48</u>	<u>39,990.64</u>

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 4  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDINGS & FACILITIES  
FUNCTIONAL COST ALLOCATIONS

Department: Buildings & Facilities  
Function: Other Buildings

Total 1st Tier Allocation \$ 179,775.95  
Total 2nd Tier Allocation 14,819.81  

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Total Allocated Cost \$ 194,595.75

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Sheriff's Office	32,152.62	20.31%	36,521.14	-	36,521.14	3,010.62	39,531.76
Ridgewood Care Center	49,070.55	31.00%	55,737.68	(49,070.55)	6,667.13	4,594.73	11,261.86
Communications	49,093.15	31.02%	55,763.35	-	55,763.35	4,596.84	60,360.20
Jail	432.00	0.27%	490.70	-	490.70	40.45	531.15
Other Departments	27,523.50	17.39%	31,263.07	-	31,263.07	2,577.17	33,840.24
<b>Total</b>	<b>158,271.82</b>	<b>100.00%</b>	<b>179,775.95</b>	<b>(49,070.55)</b>	<b>130,705.40</b>	<b>14,819.81</b>	<b>145,525.20</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Finance and Maintenance Department

DEPARTMENT 4  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDINGS & 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	126,476.72	76,502.20	49,974.52	-
County Executive	4,992.07	4,992.07	-	-
Finance Department	33,006.76	33,006.76	-	-
Printing & Mail Services	13,071.62	13,071.62	-	-
Human Resources	14,914.65	14,914.65	-	-
Information Systems	61,755.94	61,755.94	-	-
County Treasurer	13,658.87	13,658.87	-	-
Corporation Counsel	11,820.31	11,820.31	-	-
Central Courts	647,236.65	330,460.85	316,775.80	-
Sheriff's Office	168,101.48	3,146.00	125,423.73	-
Child Support	8,744.93	-	-	8,744.93
Human Services	78,650.96	-	-	65,061.73
Behavioral Health	17,858.97	-	-	17,858.97
Ridgewood Care Center	11,261.86	-	-	-
Workforce Development	27,087.34	-	-	15,278.39
Communications	85,307.91	-	24,947.71	-
Detention Center	36,678.56	-	-	36,678.56
Jail	1,327,546.68	-	1,327,015.53	-
Jail Alternatives	913.56	-	913.56	-
Register of Deeds	61,881.78	61,881.78	-	-
County Clerk	17,837.81	17,837.81	-	-
District Attorney	66,983.54	66,983.54	-	-
Victim Witness	34,632.19	34,632.19	-	-
Victim Advocate	2,495.82	2,495.82	-	-
Emergency Management	15,225.95	-	15,225.95	-
Planning & Development Services	-	-	-	-
Harbor / Marina	-	-	-	-
UW Extension	14,592.46	-	-	-
Parks w/Golf Course	-	-	-	-
Highway w/Fleet	-	-	-	-
Land Conservation	-	-	-	-
Lakeshores Library	-	-	-	-
Veterans Service	583.63	-	-	583.63
Medical Examiner	2,467.35	2,467.35	-	-
Courts & Judicial	-	-	-	-
Other Departments	176,267.42	142,427.18	-	-
	<b>3,082,053.78</b>	<b>892,054.93</b>	<b>1,860,276.79</b>	<b>144,206.21</b>

DEPARTMENT 4  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
BUILDINGS & 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 & Mail Services	-	-
Human Resources	-	-
Information Systems	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff's Office	-	39,531.76
Child Support	-	-
Human Services	13,589.23	-
Behavioral Health	-	-
Ridgewood Care Center	-	11,261.86
Workforce Development	11,808.95	-
Communications	-	60,360.20
Detention Center	-	-
Jail	-	531.15
Jail Alternatives	-	-
Register of Deeds	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	14,592.46	-
Parks w/Golf Course	-	-
Highway w/Fleet	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	33,840.24
	39,990.64	145,525.20

DEPARTMENT 5  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
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 Office spent on service to the County Board and its various committees have been classified as “Other Departments” and related costs are effectively 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 2016 based on time/effort analysis provided by departmental staff.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 5  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
COUNTY EXECUTIVE  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
<b>Expenditures:</b>					
Salaries & Wages	176,384.94	22,048.12	51,328.02	31,749.29	71,259.52
Fringe Benefits	51,212.27	6,401.53	14,902.77	9,218.21	20,689.76
Telephone	1,680.20	1,680.20			
Public Liability Insurance	2,822.16	2,822.16			
Advertising	22.75	22.75			
Travel	5,543.59	5,543.59			
Conferences	973.99	973.99			
Office Supplies	1,121.38	1,121.38			
Copy Cost	820.88	820.88			
Printing	1,529.72	1,529.72			
Publications	112.47	112.47			
Postage	202.99	202.99			
Dues	1,027.50	1,027.50			
Equipment	3,874.22	3,874.22			
Consultants	45,842.45			45,842.45	
Executive Expense	1,723.50				1,723.50
Discretionary Account	46,576.41				46,576.41
<b>Total Expenditures</b>	<b>341,471.42</b>	<b>48,181.50</b>	<b>66,230.79</b>	<b>86,809.95</b>	<b>140,249.18</b>
Disallowed / Capitalized	(162,495.27)	-			(162,495.27)
General & Administrative Allocation	-	(48,181.50)	16,023.79	9,911.62	22,246.09
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	1,036.39	-	344.67	213.20	478.52
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	862.76	-	286.93	177.48	398.35
Buildings & Facilities	4,649.62	-	1,546.33	956.49	2,146.79
<b>Total 1st Allocation</b>	<b>6,548.76</b>	<b>-</b>	<b>2,177.93</b>	<b>1,347.17</b>	<b>3,023.66</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	(3,023.66)				(3,023.66)
<b>Total 1st Tier Allocation</b>	<b>182,501.25</b>	<b>-</b>	<b>84,432.51</b>	<b>98,068.74</b>	<b>(0.00)</b>
2nd Allocation					
Building Depreciation	0.44	-	0.15	0.09	0.20
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	3.67	-	1.22	0.75	1.69



DEPARTMENT 5  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
COUNTY EXECUTIVE  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
Buildings & Facilities	342.45	-	113.89	70.45	158.12
County Executive	223.20	-	74.23	45.92	103.06
Finance Department	3,846.09	-	1,279.10	791.20	1,775.79
Printing & Mail Services	298.17	-	99.16	61.34	137.67
Human Resources	1,497.94	-	498.17	308.15	691.62
Information Systems	7,495.08	-	2,492.65	1,541.85	3,460.59
County Treasurer	25.99	-	8.64	5.35	12.00
Corporation Counsel	30,566.43	-	10,165.52	6,287.95	14,112.96
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>44,299.46</b>	<b>-</b>	<b>14,732.74</b>	<b>9,113.03</b>	<b>20,453.70</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	(20,453.70)				(20,453.70)
<b>Total 2nd Tier Allocation</b>	<b>23,845.77</b>	<b>-</b>	<b>14,732.74</b>	<b>9,113.03</b>	<b>-</b>
Total Incoming Costs	27,370.87	-	16,910.67	10,460.21	-
<b>Total Allocated Cost</b>	<b>\$ 206,347.02</b>	<b>\$ -</b>	<b>\$ 99,165.25</b>	<b>\$ 107,181.78</b>	<b>\$ -</b>



DEPARTMENT 5  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
COUNTY EXECUTIVE  
FUNCTIONAL COST ALLOCATIONS

Department: County Executive  
Function: General Oversight

Total 1st Tier Allocation \$ 84,432.51  
Total 2nd Tier Allocation 14,732.74  

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Total Allocated Cost \$ 99,165.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	13.000	1.58%	1,334.08		1,334.08		1,334.08
County Executive	2.175	0.26%	223.20		223.20	-	223.20
Finance Department	13.000	1.58%	1,334.08		1,334.08	237.16	1,571.24
Human Resources	5.000	0.61%	513.11		513.11	91.22	604.32
Information Systems	7.000	0.85%	718.35		718.35	127.70	846.05
County Treasurer	5.000	0.61%	513.11		513.11	91.22	604.32
Corporation Counsel	5.150	0.63%	528.50		528.50	93.95	622.45
Central Courts	30.400	3.69%	3,119.70		3,119.70	554.59	3,674.29
Sheriff's Office	123.000	14.95%	12,622.47		12,622.47	2,243.90	14,866.37
Child Support	23.550	2.86%	2,416.74		2,416.74	429.62	2,846.37
Human Services	115.900	14.09%	11,893.85		11,893.85	2,114.37	14,008.23
Behavioral Health	20.250	2.46%	2,078.09		2,078.09	369.42	2,447.51
Ridgewood Care Center	158.500	19.26%	16,265.54		16,265.54	2,891.53	19,157.06
Workforce Development	8.000	0.97%	820.97		820.97	145.94	966.92
Communications	51.000	6.20%	5,233.71		5,233.71	930.40	6,164.10
Detention Center	15.000	1.82%	1,539.33		1,539.33	273.65	1,812.97
Jail	96.075	11.68%	9,859.38		9,859.38	1,752.70	11,612.08
Register of Deeds	7.000	0.85%	718.35		718.35	127.70	846.05
County Clerk	4.250	0.52%	436.14		436.14	77.53	513.68
District Attorney	9.400	1.14%	964.64		964.64	171.48	1,136.13
Victim Witness	6.000	0.73%	615.73		615.73	109.46	725.19
Victim Advocate	0.700	0.09%	71.84		71.84	12.77	84.61
Emergency Management	1.075	0.13%	110.32		110.32	19.61	129.93
Planning & Development Services	7.500	0.91%	769.66		769.66	136.82	906.49
Parks w/Golf Course	9.830	1.19%	1,008.77		1,008.77	179.33	1,188.10
Highway w/Fleet	58.675	7.13%	6,021.33		6,021.33	1,070.41	7,091.74
Land Conservation	2.000	0.24%	205.24		205.24	36.49	241.73
Veterans Service	2.000	0.24%	205.24		205.24	36.49	241.73
Medical Examiner	1.075	0.13%	110.32		110.32	19.61	129.93
Other Departments	21.250	2.58%	2,180.71		2,180.71	387.67	2,568.38
<b>Total</b>	<b>822.755</b>	<b>100.00%</b>	<b>84,432.51</b>	<b>-</b>	<b>84,432.51</b>	<b>14,732.74</b>	<b>99,165.25</b>

Allocation Basis: Number of County FTEs by Department

Allocation Source: Financial Records and Reports

DEPARTMENT 5  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
COUNTY EXECUTIVE  
FUNCTIONAL COST ALLOCATIONS

Department: County Executive  
Function: Department Specific

Total 1st Tier Allocation	\$ 98,068.74
Total 2nd Tier Allocation	9,113.03
Total Allocated Cost	\$ 107,181.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Finance Department	2,255.69	2.91%	2,854.77		2,854.77	265.28	3,120.04
Human Resources	2,255.69	2.91%	2,854.77		2,854.77	265.28	3,120.04
Information Systems	2,255.69	2.91%	2,854.77		2,854.77	265.28	3,120.04
Corporation Counsel	2,255.69	2.91%	2,854.77		2,854.77	265.28	3,120.04
Sheriff's Office	2,255.69	2.91%	2,854.77		2,854.77	265.28	3,120.04
Human Services	2,255.69	2.91%	2,854.77		2,854.77	265.28	3,120.04
Behavioral Health	24,752.45	31.94%	31,326.31		31,326.31	2,911.00	34,237.31
Ridgewood Care Center	2,255.69	2.91%	2,854.77		2,854.77	265.28	3,120.04
Workforce Development	1,219.41	1.57%	1,543.27		1,543.27	143.41	1,686.67
Communications	1,219.41	1.57%	1,543.27		1,543.27	143.41	1,686.67
Jail	1,219.41	1.57%	1,543.27		1,543.27	143.41	1,686.67
Emergency Management	2,318.17	2.99%	2,933.84		2,933.84	272.63	3,206.47
Planning & Development Services	1,219.41	1.57%	1,543.27		1,543.27	143.41	1,686.67
UW Extension	1,585.66	2.05%	2,006.79		2,006.79	186.48	2,193.27
Highway w/Fleet	2,255.69	2.91%	2,854.77		2,854.77	265.28	3,120.04
Lakeshores Library	1,219.41	1.57%	1,543.27		1,543.27	143.41	1,686.67
Medical Examiner	2,318.17	2.99%	2,933.84		2,933.84	272.63	3,206.47
Other Departments	22,371.89	28.87%	28,313.51		28,313.51	2,631.03	30,944.54
		-	-		-	-	-
Total	77,488.91	100.00%	98,068.74	-	98,068.74	9,113.03	107,181.78

Allocation Basis: Time and Effort Analysis of Departmental Support FY 2016

Allocation Source: Office of the County Executive

DEPARTMENT 5  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
COUNTY EXECUTIVE  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Executive

Grantee Department	Total	General Oversight	Department Specific
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	(0.00)	-	-
Buildings & Facilities	1,334.08	1,334.08	-
County Executive	223.20	223.20	-
Finance Department	4,691.29	1,571.24	3,120.04
Printing & Mail Services	(0.00)	-	-
Human Resources	3,724.37	604.32	3,120.04
Information Systems	3,966.10	846.05	3,120.04
County Treasurer	604.32	604.32	-
Corporation Counsel	3,742.50	622.45	3,120.04
Central Courts	3,674.29	3,674.29	-
Sheriff's Office	17,986.41	14,866.37	3,120.04
Child Support	2,846.37	2,846.37	-
Human Services	17,128.27	14,008.23	3,120.04
Behavioral Health	36,684.82	2,447.51	34,237.31
Ridgewood Care Center	22,277.11	19,157.06	3,120.04
Workforce Development	2,653.59	966.92	1,686.67
Communications	7,850.78	6,164.10	1,686.67
Detention Center	1,812.97	1,812.97	-
Jail	13,298.76	11,612.08	1,686.67
Jail Alternatives	-	-	-
Register of Deeds	846.05	846.05	-
County Clerk	513.68	513.68	-
District Attorney	1,136.13	1,136.13	-
Victim Witness	725.19	725.19	-
Victim Advocate	84.61	84.61	-
Emergency Management	3,336.40	129.93	3,206.47
Planning & Development Services	2,593.16	906.49	1,686.67
Harbor / Marina	-	-	-
UW Extension	2,193.27	-	2,193.27
Parks w/Golf Course	1,188.10	1,188.10	-
Highway w/Fleet	10,211.78	7,091.74	3,120.04
Land Conservation	241.73	241.73	-
Lakeshores Library	1,686.67	-	1,686.67
Veterans Service	241.73	241.73	-
Medical Examiner	3,336.40	129.93	3,206.47
Courts & Judicial	-	-	-
Other Departments	33,512.92	2,568.38	30,944.54
	<b>206,347.02</b>	<b>99,165.25</b>	<b>107,181.78</b>

**DEPARTMENT 6  
FISCAL 2016**

**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 2016. The Highway Department, Parks and Human Services (including Behavioral Health, Workforce Development, Detention Center, and Veterans Services) have staff assigned to perform voucher related activities. Accordingly, the allocation for these departments have had a reduced weighting of 75% applied to reflect the effort of the Finance Department staff.
- **Payroll:** Costs associated with payroll processing are allocated to all departments based on the number of payroll remittances processed during 2016. Ridgewood, Highway and Parks have had a reduced weighting of 35% applied to reflect the effort required of the Finance Department.
- **Purchasing:** Costs related to purchasing activities have been allocated based on the number of purchase orders processed by department in 2016.
- **Audit:** Costs related to support of the annual financial audit and preparation of the central services cost allocation plan have been allocated based on the number of expenditure and receipt transactions by department during 2016.
- **Receipts/Banking:** Costs related to managing records of funds received and reconciling banking data have been allocated based on receipts processed by department during 2016.
- **Copier Pool:** Costs related to the operations oversight of the County's Copier Pool have been allocated based on copy charges by department during 2016.
- **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 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
<b>Expenditures:</b>				
Salaries & Wages	720,569.84	137,412.67	226,042.76	178,917.49
Fringe Benefits	239,884.74	45,746.02	75,251.84	59,563.38
Account Clerk	26,265.92	3,138.34	23,072.86	
Temporary Help	4,291.75	4,291.75		
Audit	97,793.00	97,793.00		
Equipment Repairs	275.00	275.00		
Indirect Costs	7,000.00	7,000.00		
Telephone	1,515.71	1,515.71		
Central Telephone	982.36	982.36		
Public Liability Insurance	11,529.12	11,529.12		
Advertising	950.02	950.02		
Travel/Mileage	1,369.09	1,369.09		
Office Supplies	2,019.25	2,019.25		
Paper	742.82	742.82		
Copy Costs	4,772.07	4,772.07		
Printing	528.07	528.07		
Publications	2,450.86	2,450.86		
Postage	893.40	893.40		
Dues	997.50	997.50		
Equipment	5,688.92	5,688.92		
Consultants	2,520.00		2,520.00	
Training	1,912.25	1,912.25		
<b>Total Expenditures</b>	<b>1,134,951.69</b>	<b>332,008.22</b>	<b>326,887.46</b>	<b>238,480.87</b>
Disallowed / Capitalized	-		-	-
<b>Cost Adjustments:</b>				
Garnishment Fees	(2,828.79)			(2,828.79)
Transfer Audit & Indirect Cost Fees (Chapter 4)	(104,793.00)	(104,793.00)		
<b>Total Cost Adjustments</b>	<b>(107,621.79)</b>	<b>(104,793.00)</b>	<b>-</b>	<b>(2,828.79)</b>
General & Administrative Allocation	(0.00)	(227,215.22)	88,072.92	69,711.53
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Depreciation	6,852.43	-	2,656.13	2,102.38
Equipment Depreciation	89,775.72	8,908.01	10,468.96	70,398.75
Audit & Consulting Services	1,634.12	-	633.41	501.36
Buildings & Facilities	30,742.51	-	11,916.38	9,432.06
County Executive	4,188.85	-	1,623.68	1,285.17
<b>Total 1st Allocation</b>	<b>133,193.62</b>	<b>8,908.01</b>	<b>27,298.56</b>	<b>83,719.72</b>

DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
General & Administrative Allocation	(0.00)	(8,908.01)	3,452.91	2,733.05
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>1,160,523.52</b>	<b>-</b>	<b>445,711.86</b>	<b>391,816.39</b>
2nd Allocation				
Building Depreciation	2.93	-	1.14	0.90
Equipment Depreciation	19.09	1.89	2.23	14.97
Audit & Consulting Services	7.14	-	2.77	2.19
Buildings & Facilities	2,264.25	-	877.67	694.69
County Executive	502.44	-	194.75	154.15
Finance Department	10,177.39	-	3,944.95	3,122.51
Printing & Mail Services	223.34	-	86.57	68.52
Human Resources	9,457.51	-	3,665.91	2,901.64
Information Systems	110,555.55	-	42,853.42	33,919.37
County Treasurer	129.47	-	50.19	39.72
Corporation Counsel	9,715.21	-	3,765.80	2,980.71
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
<b>Total 2nd Allocation</b>	<b>143,054.34</b>	<b>1.89</b>	<b>55,445.40</b>	<b>43,899.38</b>
General & Administrative Allocation	(0.00)	(1.89)	0.73	0.58
Unallocated	-			
<b>Total 2nd Tier Allocation</b>	<b>143,054.34</b>	<b>-</b>	<b>55,446.13</b>	<b>43,899.96</b>
Total Incoming Costs	276,247.96	-	86,197.60	130,352.74
<b>Total Allocated Cost</b>	<b>1,303,577.86</b>	<b>-</b>	<b>501,157.99</b>	<b>435,716.35</b>

DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Purchasing	Audit	Receipts	Copier Pool Support
Expenditures:				
Salaries & Wages	58,942.61	35,812.32	144.11	10,520.32
Fringe Benefits	19,622.57	11,922.27	47.98	3,502.32
Account Clerk				
Temporary Help				
Audit				
Equipment Repairs				
Indirect Costs				
Telephone				
Central Telephone				
Public Liability Insurance				
Advertising				
Travel/Mileage				
Office Supplies				
Paper				
Copy Costs				
Printing				
Publications				
Postage				
Dues				
Equipment				
Consultants				
Training				
<b>Total Expenditures</b>	<b>78,565.18</b>	<b>47,734.59</b>	<b>192.09</b>	<b>14,022.64</b>
Disallowed / Capitalized	-	-	-	-
Cost Adjustments:				
Garnishment Fees				
Transfer Audit & Indirect Cost Fees (Chapter 4)				
<b>Total Cost Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
General & Administrative Allocation	22,965.78	13,953.54	56.15	4,099.03
Incoming Costs				
1st Allocation				
Building Depreciation	692.61	420.82	1.69	123.62
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	165.17	100.35	0.40	29.48
Buildings & Facilities	3,107.30	1,887.93	7.60	554.60
County Executive	423.39	257.24	1.04	75.57
<b>Total 1st Allocation</b>	<b>4,388.46</b>	<b>2,666.34</b>	<b>10.73</b>	<b>783.27</b>

DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Purchasing	Audit	Receipts	Copier Pool Support
General & Administrative Allocation	900.38	547.05	2.20	160.70
Unallocated				
<b>Total 1st Tier Allocation</b>	<b>106,819.81</b>	<b>64,901.52</b>	<b>261.17</b>	<b>19,065.64</b>
2nd Allocation				
Building Depreciation	0.30	0.18	0.00	0.05
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	0.72	0.44	0.00	0.13
Buildings & Facilities	228.86	139.05	0.56	40.85
County Executive	50.78	30.86	0.12	9.06
Finance Department	1,028.68	625.00	2.52	183.60
Printing & Mail Services	22.57	13.72	0.06	4.03
Human Resources	955.92	580.80	2.34	170.62
Information Systems	11,174.40	6,789.34	27.32	1,994.45
County Treasurer	13.09	7.95	0.03	2.34
Corporation Counsel	981.97	596.62	2.40	175.27
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
<b>Total 2nd Allocation</b>	<b>14,457.29</b>	<b>8,783.95</b>	<b>35.35</b>	<b>2,580.40</b>
General & Administrative Allocation	0.19	0.12	0.00	0.03
Unallocated				
<b>Total 2nd Tier Allocation</b>	<b>14,457.48</b>	<b>8,784.07</b>	<b>35.35</b>	<b>2,580.43</b>
Total Incoming Costs	19,746.32	11,997.46	48.28	3,524.40
<b>Total Allocated Cost</b>	<b>121,277.29</b>	<b>73,685.59</b>	<b>296.52</b>	<b>21,646.07</b>



DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

	Departmental Support
<b>Department:</b>	
	<b>Functions:</b>
Expenditures:	
Salaries & Wages	72,777.55
Fringe Benefits	24,228.36
Account Clerk	54.71
Temporary Help	
Audit	
Equipment Repairs	
Indirect Costs	
Telephone	
Central Telephone	
Public Liability Insurance	
Advertising	
Travel/Mileage	
Office Supplies	
Paper	
Copy Costs	
Printing	
Publications	
Postage	
Dues	
Equipment	
Consultants	
Training	
	<hr/>
Total Expenditures	97,060.62
Disallowed / Capitalized	-
Cost Adjustments:	
Garnishment Fees	
Transfer Audit & Indirect Cost Fees (Chapter 4)	
	<hr/>
Total Cost Adjustments	-
General & Administrative Allocation	28,356.28
Incoming Costs	
1st Allocation	
Building Depreciation	855.18
Equipment Depreciation	-
Audit & Consulting Services	203.94
Buildings & Facilities	3,836.64
County Executive	522.76
	<hr/>
Total 1st Allocation	5,418.52

DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department:	
Functions:	Departmental Support
General & Administrative Allocation	1,111.71
Unallocated	
<b>Total 1st Tier Allocation</b>	<b>131,947.14</b>
2nd Allocation	
Building Depreciation	0.37
Equipment Depreciation	-
Audit & Consulting Services	0.89
Buildings & Facilities	282.58
County Executive	62.70
Finance Department	1,270.13
Printing & Mail Services	27.87
Human Resources	1,180.29
Information Systems	13,797.24
County Treasurer	16.16
Corporation Counsel	1,212.45
Central Courts	-
Sheriff's Office	-
	<hr/>
Total 2nd Allocation	17,850.69
General & Administrative Allocation	0.24
Unallocated	
<b>Total 2nd Tier Allocation</b>	<b>17,850.92</b>
Total Incoming Costs	24,381.16
<b>Total Allocated Cost</b>	<b><u><u>149,798.06</u></u></b>

DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 445,711.86  
Total 2nd Tier Allocation 55,446.13  
Total Allocated Cost \$ 501,157.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	1,646.00	5.06%	22,531.82		22,531.82	-	22,531.82
County Executive	170.00	0.52%	2,327.10		2,327.10	-	2,327.10
Finance Department	198.00	0.61%	2,710.39		2,710.39	-	2,710.39
Printing & Mail Services	973.00	2.99%	13,319.24		13,319.24	1,766.14	15,085.38
Human Resources	240.00	0.74%	3,285.32		3,285.32	435.64	3,720.96
Information Systems	397.00	1.22%	5,434.47		5,434.47	720.62	6,155.08
County Treasurer	99.00	0.30%	1,355.19		1,355.19	179.70	1,534.89
Corporation Counsel	124.00	0.38%	1,697.42		1,697.42	225.08	1,922.49
Central Courts	9,829.00	30.19%	134,547.55		134,547.55	17,841.14	152,388.69
Sheriff's Office	3,577.00	10.99%	48,964.96		48,964.96	6,492.80	55,457.76
Child Support	478.00	1.47%	6,543.26		6,543.26	867.64	7,410.91
Human Services	2,643.50	8.12%	36,186.43		36,186.43	4,798.36	40,984.79
Behavioral Health	421.25	1.29%	5,766.42		5,766.42	764.63	6,531.05
Ridgewood Care Center	3,135.00	9.63%	42,914.49		42,914.49	5,690.51	48,605.00
Workforce Development	315.50	0.97%	4,318.83		4,318.83	572.68	4,891.51
Communications	352.00	1.08%	4,818.47		4,818.47	638.93	5,457.40
Detention Center	74.50	0.23%	1,019.82		1,019.82	135.23	1,155.05
Jail	763.00	2.34%	10,444.58		10,444.58	1,384.96	11,829.54
Jail Alternatives	228.00	0.70%	3,121.05		3,121.05	413.85	3,534.91
Register of Deeds	129.00	0.40%	1,765.86		1,765.86	234.15	2,000.01
County Clerk	228.00	0.70%	3,121.05		3,121.05	413.85	3,534.91
District Attorney	546.00	1.68%	7,474.10		7,474.10	991.07	8,465.18
Victim Witness	60.00	0.18%	821.33		821.33	108.91	930.24
Victim Advocate	81.00	0.25%	1,108.80		1,108.80	147.03	1,255.82
Emergency Management	39.00	0.12%	533.86		533.86	70.79	604.66
Planning & Development Services	232.00	0.71%	3,175.81		3,175.81	421.12	3,596.93
Harbor / Marina	9.00	0.03%	123.20		123.20	16.34	139.54
UW Extension	264.00	0.81%	3,613.85		3,613.85	479.20	4,093.05
Parks w/Golf Course	231.00	0.71%	3,162.12		3,162.12	419.30	3,581.42
Highway w/Fleet	988.25	3.04%	13,527.99		13,527.99	1,793.83	15,321.82
Land Conservation	122.00	0.37%	1,670.04		1,670.04	221.45	1,891.49
Veterans Service	19.25	0.06%	263.51		263.51	34.94	298.45
Medical Examiner	268.00	0.82%	3,668.61		3,668.61	486.46	4,155.07
Other Departments	3,680.00	11.30%	50,374.91		50,374.91	6,679.76	57,054.67
<b>Total</b>	<b>32,560.25</b>	<b>100.00%</b>	<b>445,711.86</b>	<b>-</b>	<b>445,711.86</b>	<b>55,446.13</b>	<b>501,157.99</b>

Allocation Basis: Number of Expenditure Transactions by Department with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Behavioral Health, Workforce Development, Detention Center, Parks, and Highway

Allocation Source: Financial Records and Reports



DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Payroll

Total 1st Tier Allocation \$ 391,816.39  
Total 2nd Tier Allocation 43,899.96  

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Total Allocated Cost \$ 435,716.35

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	338.00	1.74%	6,818.07		6,818.07	-	6,818.07
County Executive	57.00	0.29%	1,149.79		1,149.79	-	1,149.79
Finance Department	338.00	1.74%	6,818.07		6,818.07	-	6,818.07
Human Resources	130.00	0.67%	2,622.34		2,622.34	305.33	2,927.67
Information Systems	182.00	0.94%	3,671.27		3,671.27	427.47	4,098.74
County Treasurer	130.00	0.67%	2,622.34		2,622.34	305.33	2,927.67
Corporation Counsel	134.00	0.69%	2,703.02		2,703.02	314.73	3,017.75
Central Courts	791.00	4.07%	15,955.91		15,955.91	1,857.84	17,813.75
Sheriff's Office	3,198.00	16.46%	64,509.47		64,509.47	7,511.23	72,020.71
Child Support	613.00	3.16%	12,365.32		12,365.32	1,439.77	13,805.09
Human Services	3,014.00	15.52%	60,797.86		60,797.86	7,079.07	67,876.93
Behavioral Health	527.00	2.71%	10,630.55		10,630.55	1,237.78	11,868.33
Ridgewood Care Center	2,678.65	13.79%	54,033.24		54,033.24	6,291.42	60,324.66
Workforce Development	208.00	1.07%	4,195.74		4,195.74	488.54	4,684.27
Communications	1,326.00	6.83%	26,747.83		26,747.83	3,114.41	29,862.24
Detention Center	390.00	2.01%	7,867.01		7,867.01	916.00	8,783.01
Jail	2,498.00	12.86%	50,389.20		50,389.20	5,867.12	56,256.32
Register of Deeds	182.00	0.94%	3,671.27		3,671.27	427.47	4,098.74
County Clerk	111.00	0.57%	2,239.07		2,239.07	260.71	2,499.78
District Attorney	245.00	1.26%	4,942.10		4,942.10	575.44	5,517.53
Victim Witness	156.00	0.80%	3,146.80		3,146.80	366.40	3,513.21
Victim Advocate	19.00	0.10%	383.26		383.26	44.63	427.89
Emergency Management	28.00	0.14%	564.81		564.81	65.76	630.58
Planning & Development Services	195.00	1.00%	3,933.50		3,933.50	458.00	4,391.51
Parks w/Golf Course	166.40	0.86%	3,356.59		3,356.59	390.83	3,747.42
Highway w/Fleet	991.90	5.11%	20,008.43		20,008.43	2,329.70	22,338.13
Land Conservation	52.00	0.27%	1,048.93		1,048.93	122.13	1,171.07
Veterans Service	52.00	0.27%	1,048.93		1,048.93	122.13	1,171.07
Medical Examiner	28.00	0.14%	564.81		564.81	65.76	630.58
Other Departments	645.00	3.32%	13,010.82		13,010.82	1,514.93	14,525.75
<b>Total</b>	<b>19,423.95</b>	<b>100.00%</b>	<b>391,816.39</b>	<b>-</b>	<b>391,816.39</b>	<b>43,899.96</b>	<b>435,716.35</b>

Allocation Basis: Payroll Disbursements During 2016 with Reduced Weighting Applied at 35% for Ridgewood, Highway and Parks

Allocation Source: Finance Department Records and Reports

DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Purchasing

Total 1st Tier Allocation \$ 106,819.81  
Total 2nd Tier Allocation 14,457.48  
Total Allocated Cost \$ 121,277.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	295.00	12.61%	13,466.60		13,466.60	-	13,466.60
County Executive	3.00	0.13%	136.95		136.95	-	136.95
Finance Department	2.00	0.09%	91.30		91.30	-	91.30
Printing & Mail Services	8.00	0.34%	365.20		365.20	56.70	421.89
Human Resources	7.00	0.30%	319.55		319.55	49.61	369.16
Information Systems	23.00	0.98%	1,049.94		1,049.94	163.00	1,212.94
County Treasurer	8.00	0.34%	365.20		365.20	56.70	421.89
Corporation Counsel	1.00	0.04%	45.65		45.65	7.09	52.74
Central Courts	20.00	0.85%	912.99		912.99	141.74	1,054.73
Sheriff's Office	73.00	3.12%	3,332.41		3,332.41	517.35	3,849.76
Child Support	24.00	1.03%	1,095.59		1,095.59	170.09	1,265.68
Human Services	97.00	4.15%	4,428.00		4,428.00	687.44	5,115.44
Behavioral Health	25.00	1.07%	1,141.24		1,141.24	177.17	1,318.41
Ridgewood Care Center	298.00	12.74%	13,603.55		13,603.55	2,111.93	15,715.47
Workforce Development	23.00	0.98%	1,049.94		1,049.94	163.00	1,212.94
Communications	33.00	1.41%	1,506.43		1,506.43	233.87	1,740.30
Detention Center	7.00	0.30%	319.55		319.55	49.61	369.16
Jail	27.00	1.15%	1,232.54		1,232.54	191.35	1,423.89
Register of Deeds	7.00	0.30%	319.55		319.55	49.61	369.16
County Clerk	10.00	0.43%	456.49		456.49	70.87	527.36
District Attorney	3.00	0.13%	136.95		136.95	21.26	158.21
Emergency Management	1.00	0.04%	45.65		45.65	7.09	52.74
Harbor / Marina	1.00	0.04%	45.65		45.65	7.09	52.74
Parks w/Golf Course	141.00	6.03%	6,436.58		6,436.58	999.27	7,435.85
Highway w/Fleet	1,042.00	44.53%	47,566.77		47,566.77	7,384.65	54,951.42
Land Conservation	2.00	0.09%	91.30		91.30	14.17	105.47
Veterans Service	4.00	0.17%	182.60		182.60	28.35	210.95
Other Departments	155.00	6.62%	7,075.67		7,075.67	1,098.48	8,174.16
<b>Total</b>	<b>2,340.00</b>	<b>100.00%</b>	<b>106,819.81</b>	<b>-</b>	<b>106,819.81</b>	<b>14,457.48</b>	<b>121,277.29</b>

Allocation Basis: Purchase Orders by Department During 2016

Allocation Source: Accounting Records and Reports

DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Audit

Total 1st Tier Allocation \$ 64,901.52  
Total 2nd Tier Allocation 8,784.07  

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Total Allocated Cost \$ 73,685.59

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	1,651	2.61%	1,690.79		1,690.79	-	1,690.79
County Executive	171	0.27%	175.12		175.12	-	175.12
Finance Department	220	0.35%	225.30		225.30	-	225.30
Printing & Mail Services	981	1.55%	1,004.65		1,004.65	140.50	1,145.15
Human Resources	337	0.53%	345.12		345.12	48.27	393.39
Information Systems	398	0.63%	407.59		407.59	57.00	464.60
County Treasurer	456	0.72%	466.99		466.99	65.31	532.30
Corporation Counsel	135	0.21%	138.25		138.25	19.33	157.59
Central Courts	10,457	16.50%	10,709.05		10,709.05	1,497.67	12,206.72
Sheriff's Office	4,439	7.00%	4,545.99		4,545.99	635.76	5,181.76
Child Support	573	0.90%	586.81		586.81	82.07	668.88
Human Services	11,632	18.35%	11,912.37		11,912.37	1,665.95	13,578.32
Behavioral Health	4,943	7.80%	5,062.14		5,062.14	707.94	5,770.09
Ridgewood Care Center	4,540	7.16%	4,649.43		4,649.43	650.23	5,299.65
Workforce Development	1,380	2.18%	1,413.26		1,413.26	197.65	1,610.91
Communications	381	0.60%	390.18		390.18	54.57	444.75
Detention Center	388	0.61%	397.35		397.35	55.57	452.92
Jail	921	1.45%	943.20		943.20	131.91	1,075.11
Jail Alternatives	256	0.40%	262.17		262.17	36.66	298.84
Register of Deeds	802	1.27%	821.33		821.33	114.86	936.19
County Clerk	600	0.95%	614.46		614.46	85.93	700.39
District Attorney	568	0.90%	581.69		581.69	81.35	663.04
Victim Witness	62	0.10%	63.49		63.49	8.88	72.37
Victim Advocate	85	0.13%	87.05		87.05	12.17	99.22
Emergency Management	47	0.07%	48.13		48.13	6.73	54.86
Planning & Development Services	632	1.00%	647.23		647.23	90.52	737.75
Harbor / Marina	35	0.06%	35.84		35.84	5.01	40.86
UW Extension	297	0.47%	304.16		304.16	42.54	346.70
Parks w/Golf Course	1,592	2.51%	1,630.37		1,630.37	228.01	1,858.38
Highway w/Fleet	4,015	6.34%	4,111.77		4,111.77	575.03	4,686.81
Land Conservation	192	0.30%	196.63		196.63	27.50	224.13
Veterans Service	78	0.12%	79.88		79.88	11.17	91.05
Medical Examiner	292	0.46%	299.04		299.04	41.82	340.86
Other Departments	9,818	15.49%	10,054.65		10,054.65	1,406.15	11,460.80
<b>Total</b>	<b>63,374</b>	<b>100.00%</b>	<b>64,901.52</b>	<b>-</b>	<b>64,901.52</b>	<b>8,784.07</b>	<b>73,685.59</b>

Allocation Basis: Total AP and Receipt Transactions Processed by Department During 2016

Allocation Source: Accounting Records & Reports



DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Receipts

Total 1st Tier Allocation	\$ 261.17
Total 2nd Tier Allocation	35.35
Total Allocated Cost	\$ 296.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	5	0.03%	0.08		0.08	-	0.08
County Executive	1	0.01%	0.02		0.02	-	0.02
Finance Department	22	0.13%	0.34		0.34	-	0.34
Printing & Mail Services	8	0.05%	0.12		0.12	0.02	0.14
Human Resources	97	0.58%	1.51		1.51	0.21	1.72
Information Systems	1	0.01%	0.02		0.02	0.00	0.02
County Treasurer	357	2.13%	5.57		5.57	0.76	6.33
Corporation Counsel	11	0.07%	0.17		0.17	0.02	0.19
Central Courts	628	3.75%	9.80		9.80	1.33	11.13
Sheriff's Office	862	5.15%	13.45		13.45	1.82	15.28
Child Support	95	0.57%	1.48		1.48	0.20	1.68
Human Services	1,058	6.32%	16.51		16.51	2.24	18.75
Behavioral Health	3,258	19.47%	50.85		50.85	6.89	57.74
Ridgewood Care Center	1,405	8.40%	21.93		21.93	2.97	24.90
Workforce Development	118	0.71%	1.84		1.84	0.25	2.09
Communications	29	0.17%	0.45		0.45	0.06	0.51
Detention Center	90	0.54%	1.40		1.40	0.19	1.60
Jail	158	0.94%	2.47		2.47	0.33	2.80
Jail Alternatives	28	0.17%	0.44		0.44	0.06	0.50
Register of Deeds	673	4.02%	10.50		10.50	1.42	11.93
County Clerk	372	2.22%	5.81		5.81	0.79	6.59
District Attorney	22	0.13%	0.34		0.34	0.05	0.39
Victim Witness	2	0.01%	0.03		0.03	0.00	0.04
Victim Advocate	4	0.02%	0.06		0.06	0.01	0.07
Emergency Management	8	0.05%	0.12		0.12	0.02	0.14
Planning & Development Services	400	2.39%	6.24		6.24	0.85	7.09
Harbor / Marina	26	0.16%	0.41		0.41	0.06	0.46
UW Extension	33	0.20%	0.52		0.52	0.07	0.58
Parks w/Golf Course	668	3.99%	10.43		10.43	1.41	11.84
Highway w/Fleet	62	0.37%	0.97		0.97	0.13	1.10
Land Conservation	70	0.42%	1.09		1.09	0.15	1.24
Veterans Service	1	0.01%	0.02		0.02	0.00	0.02
Medical Examiner	24	0.14%	0.37		0.37	0.05	0.43
Other Departments	6,138	36.68%	95.80		95.80	12.99	108.79
<b>Total</b>	<b>16,734</b>	<b>100.00%</b>	<b>261.17</b>	<b>-</b>	<b>261.17</b>	<b>35.35</b>	<b>296.52</b>

Allocation Basis: Number of General Receipts Processed by Department During 2016

Allocation Source: Financial Department Records and Reports



DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Copier Pool Support

Total 1st Tier Allocation \$ 19,065.64  
Total 2nd Tier Allocation 2,580.43  

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Total Allocated Cost \$ 21,646.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	1,642.10	0.60%	114.24		114.24	-	114.24
County Executive	820.88	0.30%	57.11		57.11	-	57.11
Finance Department	4,772.07	1.74%	331.99		331.99	-	331.99
Human Resources	1,169.54	0.43%	81.36		81.36	11.31	92.67
Information Systems	751.50	0.27%	52.28		52.28	7.27	59.55
County Treasurer	2,237.62	0.82%	155.67		155.67	21.64	177.31
Corporation Counsel	2,551.74	0.93%	177.52		177.52	24.68	202.20
Central Courts	10,522.76	3.84%	732.05		732.05	101.77	833.82
Sheriff's Office	26,198.56	9.56%	1,822.60		1,822.60	253.37	2,075.96
Child Support	9,978.93	3.64%	694.22		694.22	96.51	790.73
Human Services	54,858.73	20.02%	3,816.45		3,816.45	530.54	4,346.99
Behavioral Health	17,429.09	6.36%	1,212.52		1,212.52	168.56	1,381.08
Ridgewood Care Center	20,050.26	7.32%	1,394.87		1,394.87	193.91	1,588.78
Workforce Development	16,456.27	6.00%	1,144.84		1,144.84	159.15	1,303.99
Communications	8,190.56	2.99%	569.81		569.81	79.21	649.02
Detention Center	5,740.52	2.09%	399.36		399.36	55.52	454.88
Jail	47,669.56	17.39%	3,316.30		3,316.30	461.01	3,777.32
Register of Deeds	3,870.14	1.41%	269.24		269.24	37.43	306.67
County Clerk	3,107.99	1.13%	216.22		216.22	30.06	246.28
District Attorney	12,436.85	4.54%	865.21		865.21	120.28	985.49
Victim Witness	1,525.44	0.56%	106.12		106.12	14.75	120.88
Emergency Management	291.59	0.11%	20.29		20.29	2.82	23.11
Planning & Development Services	2,497.72	0.91%	173.76		173.76	24.16	197.92
Harbor / Marina	709.64	0.26%	49.37		49.37	6.86	56.23
UW Extension	6,108.78	2.23%	424.98		424.98	59.08	484.06
Parks w/Golf Course	553.19	0.20%	38.48		38.48	5.35	43.83
Highway w/Fleet	6,444.53	2.35%	448.34		448.34	62.33	510.66
Land Conservation	272.35	0.10%	18.95		18.95	2.63	21.58
Veterans Service	1,231.39	0.45%	85.67		85.67	11.91	97.57
Medical Examiner	1,303.42	0.48%	90.68		90.68	12.61	103.28
Other Departments	2,661.48	0.97%	185.16		185.16	25.74	210.89
<b>Total</b>	<b>274,055.20</b>	<b>100.00%</b>	<b>19,065.64</b>	<b>-</b>	<b>19,065.64</b>	<b>2,580.43</b>	<b>21,646.07</b>

Allocation Basis: Copy Charges by Department During 2016

Allocation Source: Accounting Records & Reports





DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Departmental Support

Total 1st Tier Allocation \$ 131,947.14  
Total 2nd Tier Allocation 17,850.92  
Total Allocated Cost \$ 149,798.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Sheriff's Office	34,047.68	46.93%	61,924.74		61,924.74	8,377.70	70,302.44
Other Departments	38,499.96	53.07%	70,022.40		70,022.40	9,473.22	79,495.62
Total	<u>72,547.64</u>	<u>100.00%</u>	<u>131,947.14</u>	<u>-</u>	<u>131,947.14</u>	<u>17,850.92</u>	<u>149,798.06</u>

Allocation Basis: Direct Allocation to Benefiting Departments

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

DEPARTMENT 6  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll	Purchasing	Audit
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	-	-	-	-	-
Buildings & Facilities	44,621.61	22,531.82	6,818.07	13,466.60	1,690.79
County Executive	3,846.09	2,327.10	1,149.79	136.95	175.12
Finance Department	10,177.39	2,710.39	6,818.07	91.30	225.30
Printing & Mail Services	16,652.56	15,085.38	-	421.89	1,145.15
Human Resources	7,505.57	3,720.96	2,927.67	369.16	393.39
Information Systems	11,990.92	6,155.08	4,098.74	1,212.94	464.60
County Treasurer	5,600.39	1,534.89	2,927.67	421.89	532.30
Corporation Counsel	5,352.97	1,922.49	3,017.75	52.74	157.59
Central Courts	184,308.84	152,388.69	17,813.75	1,054.73	12,206.72
Sheriff's Office	208,903.68	55,457.76	72,020.71	3,849.76	5,181.76
Child Support	23,942.96	7,410.91	13,805.09	1,265.68	668.88
Human Services	131,921.22	40,984.79	67,876.93	5,115.44	13,578.32
Behavioral Health	26,926.70	6,531.05	11,868.33	1,318.41	5,770.09
Ridgewood Care Center	131,558.47	48,605.00	60,324.66	15,715.47	5,299.65
Workforce Development	13,705.71	4,891.51	4,684.27	1,212.94	1,610.91
Communications	38,154.23	5,457.40	29,862.24	1,740.30	444.75
Detention Center	11,216.61	1,155.05	8,783.01	369.16	452.92
Jail	74,364.98	11,829.54	56,256.32	1,423.89	1,075.11
Jail Alternatives	3,834.24	3,534.91	-	-	298.84
Register of Deeds	7,722.70	2,000.01	4,098.74	369.16	936.19
County Clerk	7,515.32	3,534.91	2,499.78	527.36	700.39
District Attorney	15,789.84	8,465.18	5,517.53	158.21	663.04
Victim Witness	4,636.73	930.24	3,513.21	-	72.37
Victim Advocate	1,783.01	1,255.82	427.89	-	99.22
Emergency Management	1,366.08	604.66	630.58	52.74	54.86
Planning & Development Services	8,931.19	3,596.93	4,391.51	-	737.75
Harbor / Marina	289.82	139.54	-	52.74	40.86
UW Extension	4,924.39	4,093.05	-	-	346.70
Parks w/Golf Course	16,678.74	3,581.42	3,747.42	7,435.85	1,858.38
Highway w/Fleet	97,809.94	15,321.82	22,338.13	54,951.42	4,686.81
Land Conservation	3,414.98	1,891.49	1,171.07	105.47	224.13
Lakeshores Library	-	-	-	-	-
Veterans Service	1,869.11	298.45	1,171.07	210.95	91.05
Medical Examiner	5,230.21	4,155.07	630.58	-	340.86
Courts & Judicial	-	-	-	-	-
Other Departments	171,030.67	57,054.67	14,525.75	8,174.16	11,460.80
	<b>1,303,577.86</b>	<b>501,157.99</b>	<b>435,716.35</b>	<b>121,277.29</b>	<b>73,685.59</b>



DEPARTMENT 7  
FISCAL 2016

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 2016.
- **Postage/Mail:** Costs related to the delivery/processing of mail have been allocated based on postage charges by department during 2016.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 7  
FISCAL 2016

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

Department: Printing & Mail Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
Expenditures:				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
Contracted Services - Mail	3,690.00			3,690.00
Contracted Services - Shredding	3,600.00		3,600.00	
Contracted Services - Ricoh	113,327.28		113,327.28	
Contracted Services - Courier	17,537.00			17,537.00
Equipment Repairs	422.38			422.38
Leases	138,797.19		137,938.23	858.96
Maintenance Contracts	45,072.61		45,072.61	
Maintenance Contracts-Copy & Printing	18,033.60		16,083.60	1,950.00
Hardware Maintenance	13,551.98		13,551.98	
Software Subscription	824.92		824.92	
Telephone	255.36	127.68	127.68	
Office Supplies	2,176.16	1,088.08	1,088.08	
Ink Mail Machine	171.00			171.00
Toner Envelope Printer	803.94			803.94
Paper	4,765.10		4,765.10	
Postage	(7,984.27)			(7,984.27)
Equipment	1,483.25		1,483.25	
Materials-NeoPost Folder	103.99			103.99
Materials-NeoPost Mail Machine	3,861.00			3,861.00
Capital Purchases	15,210.01	15,210.01		
<b>Total Expenditures</b>	<b>375,702.50</b>	<b>16,425.77</b>	<b>337,862.73</b>	<b>21,414.00</b>
Cost Adjustments:				
TVCCOG Revenue	(21,924.84)		(21,924.84)	
Copier Pool Revenues	(327,962.39)		(327,962.39)	
<b>Total Cost Adjustments</b>	<b>(349,887.23)</b>	<b>-</b>	<b>(349,887.23)</b>	<b>-</b>
General & Administrative Allocation	0.00	(1,215.76)	1,143.30	72.46
Disallowed / Capitalized	(15,210.01)	(15,210.01)		
Incoming Costs				
1st Allocation				
Building Depreciation	2,713.76		2,552.01	161.75

DEPARTMENT 7  
FISCAL 2016

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

Department: Printing & Mail Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
Equipment Depreciation	19,686.27	-	16,994.88	2,691.39
Audit & Consulting Services	2,215.08	-	2,083.05	132.03
Buildings & Facilities	12,174.91	-	11,449.25	725.66
County Executive	(0.00)	-	(0.00)	(0.00)
Finance Department	14,689.20	-	13,813.68	875.52
<b>Total 1st Allocation</b>	<b>51,479.22</b>	<b>-</b>	<b>46,892.87</b>	<b>4,586.35</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>62,084.48</b>	<b>-</b>	<b>36,011.67</b>	<b>26,072.81</b>
2nd Allocation				
Building Depreciation	1.16	-	1.09	0.07
Equipment Depreciation	4.19	-	3.61	0.57
Audit & Consulting Services	8.58	-	8.07	0.51
Buildings & Facilities	896.71	-	843.26	53.45
County Executive	-	-	-	-
Finance Department	1,963.36	-	1,846.34	117.02
Printing & Mail Services	3.12	-	2.93	0.19
Human Resources	-	-	-	-
Information Systems	5,829.51	-	5,482.06	347.46
County Treasurer	92.37	-	86.86	5.51
Corporation Counsel	899.63	-	846.01	53.62
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
<b>Total 2nd Allocation</b>	<b>9,698.63</b>	<b>-</b>	<b>9,120.23</b>	<b>578.39</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>9,698.63</b>	<b>-</b>	<b>9,120.23</b>	<b>578.39</b>
Total Incoming Costs	61,177.85	-	56,013.11	5,164.74
<b>Total Allocated Cost</b>	<b>\$ 71,783.11</b>	<b>\$ -</b>	<b>\$ 45,131.90</b>	<b>\$ 26,651.20</b>

DEPARTMENT 7  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
PRINTING & MAIL SERVICES  
FUNCTIONAL COST ALLOCATIONS

Department: Printing & Mail Services  
Function: Printing Services

Total 1st Tier Allocation \$ 36,011.67  
Total 2nd Tier Allocation 9,120.23  

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Total Allocated Cost \$ 45,131.90

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	6.98	0.00%	1.23	-	1.23	-	1.23
County Executive	1,529.72	0.75%	268.49	-	268.49	-	268.49
Finance Department	528.07	0.26%	92.68	-	92.68	-	92.68
Printing & Mail Services	17.77	0.01%	3.12	-	3.12	-	3.12
Human Resources	5,746.48	2.80%	1,008.58	-	1,008.58	258.05	1,266.64
Information Systems	176.15	0.09%	30.92	-	30.92	7.91	38.83
County Treasurer	2,624.19	1.28%	460.58	-	460.58	117.84	578.42
Corporation Counsel	348.04	0.17%	61.09	-	61.09	15.63	76.71
Central Courts	17,709.75	8.63%	3,108.30	-	3,108.30	795.27	3,903.57
Sheriff's Office	5,099.37	2.49%	895.01	-	895.01	228.99	1,124.00
Child Support	4,006.13	1.95%	703.13	-	703.13	179.90	883.03
Human Services	24,562.53	11.97%	4,311.05	-	4,311.05	1,103.00	5,414.06
Behavioral Health	1,371.15	0.67%	240.66	-	240.66	61.57	302.23
Ridgewood Care Center	4,297.50	2.09%	754.27	-	754.27	192.98	947.25
Workforce Development	6,757.66	3.29%	1,186.06	-	1,186.06	303.46	1,489.52
Communications	582.00	0.28%	102.15	-	102.15	26.14	128.28
Detention Center	106.99	0.05%	18.78	-	18.78	4.80	23.58
Jail	11,445.70	5.58%	2,008.87	-	2,008.87	513.98	2,522.85
Jail Alternatives	232.10	0.11%	40.74	-	40.74	10.42	51.16
Register of Deeds	420.87	0.21%	73.87	-	73.87	18.90	92.77
County Clerk	86,421.24	42.12%	15,168.08	-	15,168.08	3,880.82	19,048.91
District Attorney	3,844.91	1.87%	674.83	-	674.83	172.66	847.49
Victim Witness	530.73	0.26%	93.15	-	93.15	23.83	116.98
Victim Advocate	102.90	0.05%	18.06	-	18.06	4.62	22.68
Emergency Management	49.23	0.02%	8.64	-	8.64	2.21	10.85
Planning & Development Services	210.14	0.10%	36.88	-	36.88	9.44	46.32
Harbor / Marina	1,014.92	0.49%	178.13	-	178.13	45.58	223.71
UW Extension	2,144.24	1.05%	376.34	-	376.34	96.29	472.63
Parks w/Golf Course	317.72	0.15%	55.76	-	55.76	14.27	70.03
Highway w/Fleet	844.72	0.41%	148.26	-	148.26	37.93	186.19
Land Conservation	892.21	0.43%	156.59	-	156.59	40.07	196.66
Veterans Service	19.93	0.01%	3.50	-	3.50	0.89	4.39
Medical Examiner	78.45	0.04%	13.77	-	13.77	3.52	17.29
Other Departments	21,138.57	10.30%	3,710.10	-	3,710.10	949.25	4,659.35
<b>Total</b>	<b>205,179.06</b>	<b>100.00%</b>	<b>36,011.67</b>	<b>-</b>	<b>36,011.67</b>	<b>9,120.23</b>	<b>45,131.90</b>

Allocation Basis: Printing Charges by Department During 2016

Allocation Source: Accounting Records & Reports



DEPARTMENT 7  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
PRINTING & MAIL SERVICES  
FUNCTIONAL COST ALLOCATIONS

Department: Printing & Mail Services  
Function: Postage/Mail

Total 1st Tier Allocation \$ 26,072.81  
Total 2nd Tier Allocation 578.39  

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Total Allocated Cost \$ 26,651.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	48.52	0.03%	7.10	-	7.10	-	7.10
County Executive	202.99	0.11%	29.69	-	29.69	-	29.69
Finance Department	893.40	0.50%	130.66	-	130.66	-	130.66
Human Resources	984.89	0.55%	144.04	-	144.04	3.22	147.25
Information Systems	3.26	0.00%	0.48	-	0.48	0.01	0.49
County Treasurer	21,976.79	12.33%	3,214.07	-	3,214.07	71.76	3,285.83
Corporation Counsel	654.98	0.37%	95.79	-	95.79	2.14	97.93
Central Courts	53,606.68	30.07%	7,839.88	-	7,839.88	175.04	8,014.92
Sheriff's Office	7,712.48	4.33%	1,127.94	-	1,127.94	25.18	1,153.12
Child Support	25,448.98	14.27%	3,721.87	-	3,721.87	83.10	3,804.97
Human Services	27,741.17	15.56%	4,057.10	-	4,057.10	90.58	4,147.68
Behavioral Health	3,749.66	2.10%	548.38	-	548.38	12.24	560.62
Ridgewood Care Center	5,161.07	2.89%	754.80	-	754.80	16.85	771.65
Workforce Development	4,314.01	2.42%	630.92	-	630.92	14.09	645.00
Detention Center	474.01	0.27%	69.32	-	69.32	1.55	70.87
Jail	166.90	0.09%	24.41	-	24.41	0.54	24.95
Register of Deeds	5,159.71	2.89%	754.60	-	754.60	16.85	771.45
County Clerk	5,711.32	3.20%	835.27	-	835.27	18.65	853.92
District Attorney	3,145.07	1.76%	459.96	-	459.96	10.27	470.23
Victim Witness	2,785.37	1.56%	407.36	-	407.36	9.10	416.45
Victim Advocate	626.64	0.35%	91.65	-	91.65	2.05	93.69
Planning & Development Services	3,378.55	1.90%	494.11	-	494.11	11.03	505.14
Harbor / Marina	213.37	0.12%	31.20	-	31.20	0.70	31.90
UW Extension	1,221.51	0.69%	178.64	-	178.64	3.99	182.63
Parks w/Golf Course	246.94	0.14%	36.11	-	36.11	0.81	36.92
Highway w/Fleet	764.99	0.43%	111.88	-	111.88	2.50	114.38
Land Conservation	154.30	0.09%	22.57	-	22.57	0.50	23.07
Veterans Service	1,398.46	0.78%	204.52	-	204.52	4.57	209.09
Medical Examiner	92.43	0.05%	13.52	-	13.52	0.30	13.82
Other Departments	239.32	0.13%	35.00	-	35.00	0.78	35.78
<b>Total</b>	<b>178,277.77</b>	<b>100.00%</b>	<b>26,072.81</b>	<b>-</b>	<b>26,072.81</b>	<b>578.39</b>	<b>26,651.20</b>

Allocation Basis: Postage Charges by Department During 2016

Allocation Source: Accounting Records & Reports



DEPARTMENT 7  
FISCAL 2016

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

Department: Printing & Mail 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	8.32	1.23	7.10
County Executive	298.17	268.49	29.69
Finance Department	223.34	92.68	130.66
Printing & Mail Services	3.12	3.12	-
Human Resources	1,413.89	1,266.64	147.25
Information Systems	39.31	38.83	0.49
County Treasurer	3,864.25	578.42	3,285.83
Corporation Counsel	174.64	76.71	97.93
Central Courts	11,918.50	3,903.57	8,014.92
Sheriff's Office	2,277.12	1,124.00	1,153.12
Child Support	4,688.00	883.03	3,804.97
Human Services	9,561.74	5,414.06	4,147.68
Behavioral Health	862.85	302.23	560.62
Ridgewood Care Center	1,718.90	947.25	771.65
Workforce Development	2,134.52	1,489.52	645.00
Communications	128.28	128.28	-
Detention Center	94.45	23.58	70.87
Jail	2,547.81	2,522.85	24.95
Jail Alternatives	51.16	51.16	-
Register of Deeds	864.21	92.77	771.45
County Clerk	19,902.83	19,048.91	853.92
District Attorney	1,317.72	847.49	470.23
Victim Witness	533.43	116.98	416.45
Victim Advocate	116.37	22.68	93.69
Emergency Management	10.85	10.85	-
Planning & Development Services	551.46	46.32	505.14
Harbor / Marina	255.61	223.71	31.90
UW Extension	655.26	472.63	182.63
Parks w/Golf Course	106.95	70.03	36.92
Highway w/Fleet	300.57	186.19	114.38
Land Conservation	219.73	196.66	23.07
Lakeshores Library	-	-	-
Veterans Service	213.48	4.39	209.09
Medical Examiner	31.11	17.29	13.82
Courts & Judicial	-	-	-
Other Departments	4,695.13	4,659.35	35.78
	<b>71,783.11</b>	<b>45,131.90</b>	<b>26,651.20</b>

DEPARTMENT 8  
FISCAL 2016

RACINE COUNTY, WISCONSIN

HUMAN RESOURCES

NATURE AND EXTENT OF SERVICES

The Human Resources Department is responsible for recruitment and selection, salary administration, insurance and fringe benefits, worker's compensation, equal employment/affirmative action, personnel records and transactions, employee safety and health, labor contract negotiations, grievance processing, leave programs, orientation and development, training and other related employee and labor relations functions.

Human Resources staff members serve as consultants to managers and supervisors to handle corrective action, staff development, and employee relation issues on a daily basis. Human Resources staff actively encourages positive employee relations and open communication.

Costs for this department have been functionalized as follows based on Personnel Activity Reports (PARs) completed for activity during 2016:

- **Personnel Administration:** Costs associated with the daily activities of all personnel functions and services for Racine County 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 2016.
- **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 2016

RACINE COUNTY, WISCONSIN  
HUMAN RESOURCES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Expenditures:					
Salaries & Wages	375,644.99	74,002.06	275,723.42	25,919.50	-
Fringe Benefits	115,180.58	22,690.57	84,542.55	7,947.46	-
Medical Services	18,131.89				18,131.89
Consultants	10,000.00				10,000.00
Civil Service Testing	11,498.83				11,498.83
Per Diems	1,300.00				1,300.00
Telephone	1,076.48	1,076.48			
Public Liability Expense	6,010.32	6,010.32			
Travel/Mileage	1,585.49	1,585.49			
Travel-Civil Service Related	214.60				214.60
Training	1,985.91		1,985.91		
Recruitment / Advertising	726.85		726.85		
Office Supplies	607.44	607.44			
Copy Cost	1,169.54	1,169.54			
Printing	5,697.76	5,697.76			
Publications	217.92	217.92			
Postage	984.89	984.89			
Dues	250.00	250.00			
Equipment	615.61		615.61		
C/S Health & Safety	12,855.00		8,705.00		4,150.00
C/S Hearing Test PW	1,567.00				1,567.00
Mat-Defibrillator Item	232.60		232.60		
Mat-ID Badges	530.00		530.00		
Employee Events/Activity	19,820.14		19,820.14		
Tuition Reimbursement	1,710.49				1,710.49
<b>Total Expenditures</b>	<b>589,614.33</b>	<b>114,292.48</b>	<b>392,882.08</b>	<b>33,866.96</b>	<b>48,572.81</b>
Disallowed / Capitalized	-	-			
Cost Adjustments:					
Vending Machine Revenue	(2,046.10)				(2,046.10)
Donations	(1,606.67)				(1,606.67)
Employee Activity Revenue	(16,999.05)		(16,999.05)		
<b>Total Cost Adjustments</b>	<b>(20,651.82)</b>	<b>-</b>	<b>(16,999.05)</b>	<b>-</b>	<b>(3,652.77)</b>
General & Administrative Allocation	-	(114,292.48)	104,471.58	9,820.90	-
Incoming Costs					
1st Allocation					
Building Depreciation	3,096.38		2,830.32	266.07	-

DEPARTMENT 8  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
HUMAN RESOURCES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	996.29		910.68	85.61	-
Buildings & Facilities	13,891.51		12,697.84	1,193.67	-
County Executive	3,367.87		3,078.48	289.39	-
Finance Department	6,655.20		6,083.34	571.87	-
Printing & Mail Services	1,152.62		1,053.58	99.04	-
<b>Total 1st Allocation</b>	<b>29,159.88</b>	-	<b>26,654.24</b>	<b>2,505.64</b>	-
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>598,122.39</b>	-	<b>507,008.85</b>	<b>46,193.51</b>	<b>44,920.04</b>
2nd Allocation					
Building Depreciation	1.33		1.21	0.11	-
Equipment Depreciation	-		-	-	-
Audit & Consulting Services	4.17		3.81	0.36	-
Buildings & Facilities	1,023.14		935.22	87.92	-
County Executive	356.49		325.86	30.63	-
Finance Department	850.36		777.29	73.07	-
Printing & Mail Services	261.27		238.82	22.45	-
Human Resources	3,441.31		3,145.60	295.70	-
Information Systems	62,341.59		56,984.72	5,356.87	-
County Treasurer	267.21		244.25	22.96	-
Corporation Counsel	29,835.38		27,271.69	2,563.69	-
Central Courts	-		-	-	-
Sheriff's Office	-		-	-	-
<b>Total 2nd Allocation</b>	<b>98,382.25</b>	-	<b>89,928.48</b>	<b>8,453.77</b>	-
General & Administrative Allocation	-	-			
Unallocated	-				
<b>Total 2nd Tier Allocation</b>	<b>98,382.25</b>	-	<b>89,928.48</b>	<b>8,453.77</b>	-
Total Incoming Costs	127,542.13	-	116,582.72	10,959.41	-
<b>Total Allocated Cost</b>	<b>\$ 696,504.64</b>	<b>\$ -</b>	<b>\$ 596,937.33</b>	<b>\$ 54,647.27</b>	<b>\$ 44,920.04</b>



DEPARTMENT 8  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
HUMAN RESOURCES  
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources  
Function: Personnel Administration

Total 1st Tier Allocation \$ 507,008.85  
Total 2nd Tier Allocation 89,928.48  

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Total Allocated Cost \$ 596,937.33

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	13.000	1.62%	8,220.86		8,220.86		8,220.86
County Executive	2.175	0.27%	1,375.41		1,375.41	-	1,375.41
Finance Department	13.000	1.62%	8,220.86		8,220.86	-	8,220.86
Human Resources	5.000	0.62%	3,161.87		3,161.87	-	3,161.87
Information Systems	7.000	0.87%	4,426.62		4,426.62	819.04	5,245.66
County Treasurer	5.000	0.62%	3,161.87		3,161.87	585.03	3,746.90
Corporation Counsel	5.150	0.64%	3,256.73		3,256.73	602.58	3,859.31
Central Courts	30.400	3.79%	19,224.16		19,224.16	3,556.98	22,781.15
Sheriff's Office	123.000	15.34%	77,781.98		77,781.98	14,391.74	92,173.72
Child Support	23.550	2.94%	14,892.40		14,892.40	2,755.49	17,647.89
Human Services	115.900	14.46%	73,292.12		73,292.12	13,561.00	86,853.12
Behavioral Health	20.250	2.53%	12,805.57		12,805.57	2,369.37	15,174.94
Ridgewood Care Center	158.500	19.77%	100,231.25		100,231.25	18,545.45	118,776.70
Workforce Development	8.000	1.00%	5,058.99		5,058.99	936.05	5,995.04
Communications	51.000	6.36%	32,251.06		32,251.06	5,967.31	38,218.37
Detention Center	15.000	1.87%	9,485.61		9,485.61	1,755.09	11,240.70
Jail	96.075	11.98%	60,755.31		60,755.31	11,241.35	71,996.66
Register of Deeds	7.000	0.87%	4,426.62		4,426.62	819.04	5,245.66
County Clerk	4.250	0.53%	2,687.59		2,687.59	497.28	3,184.86
District Attorney	9.400	1.17%	5,944.31		5,944.31	1,099.86	7,044.17
Victim Witness	6.000	0.75%	3,794.24		3,794.24	702.04	4,496.28
Victim Advocate	0.700	0.09%	442.66		442.66	81.90	524.57
Emergency Management	1.075	0.13%	679.80		679.80	125.78	805.58
Planning & Development Services	7.500	0.94%	4,742.80		4,742.80	877.55	5,620.35
Parks w/Golf Course	9.830	1.23%	6,216.23		6,216.23	1,150.17	7,366.40
Highway w/Fleet	58.675	7.32%	37,104.53		37,104.53	6,865.33	43,969.86
Land Conservation	2.000	0.25%	1,264.75		1,264.75	234.01	1,498.76
Veterans Service	2.000	0.25%	1,264.75		1,264.75	234.01	1,498.76
Medical Examiner	1.075	0.13%	679.80		679.80	125.78	805.58
Other Departments	0.250	0.03%	158.09		158.09	29.25	187.34
<b>Total</b>	<b>801.755</b>	<b>100.00%</b>	<b>507,008.85</b>	<b>-</b>	<b>507,008.85</b>	<b>89,928.48</b>	<b>596,937.33</b>

Allocation Basis: Number of County FTEs by Department  
Allocation Source: Accounting and Human Resources Department



DEPARTMENT 8  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
HUMAN RESOURCES  
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources  
Function: Payroll

Total 1st Tier Allocation \$ 46,193.51  
Total 2nd Tier Allocation 8,453.77  

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Total Allocated Cost \$ 54,647.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	338	1.57%	726.54		726.54	-	726.54
County Executive	57	0.27%	122.52		122.52	-	122.52
Finance Department	338	1.57%	726.54		726.54	-	726.54
Human Resources	130	0.60%	279.44		279.44	-	279.44
Information Systems	182	0.85%	391.22		391.22	74.59	465.81
County Treasurer	130	0.60%	279.44		279.44	53.28	332.72
Corporation Counsel	134	0.62%	288.04		288.04	54.92	342.96
Central Courts	791	3.68%	1,700.28		1,700.28	324.18	2,024.47
Sheriff's Office	3,198	14.88%	6,874.21		6,874.21	1,310.67	8,184.88
Child Support	613	2.85%	1,317.66		1,317.66	251.23	1,568.90
Human Services	3,014	14.03%	6,478.70		6,478.70	1,235.26	7,713.96
Behavioral Health	527	2.45%	1,132.80		1,132.80	215.99	1,348.79
Ridgewood Care Center	4,121	19.18%	8,858.23		8,858.23	1,688.95	10,547.18
Workforce Development	208	0.97%	447.10		447.10	85.25	532.35
Communications	1,326	6.17%	2,850.28		2,850.28	543.45	3,393.73
Detention Center	390	1.81%	838.32		838.32	159.84	998.16
Jail	2,498	11.62%	5,369.54		5,369.54	1,023.78	6,393.32
Register of Deeds	182	0.85%	391.22		391.22	74.59	465.81
County Clerk	111	0.52%	238.60		238.60	45.49	284.09
District Attorney	245	1.14%	526.64		526.64	100.41	627.05
Victim Witness	156	0.73%	335.33		335.33	63.94	399.26
Victim Advocate	19	0.09%	40.84		40.84	7.79	48.63
Emergency Management	28	0.13%	60.19		60.19	11.48	71.66
Planning & Development Services	195	0.91%	419.16		419.16	79.92	499.08
Parks w/Golf Course	256	1.19%	550.28		550.28	104.92	655.20
Highway w/Fleet	1,526	7.10%	3,280.19		3,280.19	625.42	3,905.61
Land Conservation	52	0.24%	111.78		111.78	21.31	133.09
Veterans Service	52	0.24%	111.78		111.78	21.31	133.09
Medical Examiner	28	0.13%	60.19		60.19	11.48	71.66
Other Departments	645	3.00%	1,386.45		1,386.45	264.35	1,650.80
		-	-	-	-	-	-
<b>Total</b>	<b>21,490</b>	<b>100.00%</b>	<b>46,193.51</b>	<b>-</b>	<b>46,193.51</b>	<b>8,453.77</b>	<b>54,647.27</b>

Allocation Basis: Payroll Disbursements by Department During 2016

Allocation Source: Finance Department Records and Reports



DEPARTMENT 8  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
HUMAN RESOURCES  
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources  
Function: Department Specific

Total 1st Tier Allocation	\$ 44,920.04
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 44,920.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Finance Department	551.59	1.14%	510.11		510.11	-	510.11
Information Systems	619.62	1.28%	573.02		573.02	-	573.02
Central Courts	171.64	0.35%	158.73		158.73	-	158.73
Sheriff's Office	28,205.59	58.07%	26,084.47		26,084.47	-	26,084.47
Child Support	85.82	0.18%	79.37		79.37	-	79.37
Human Services	110.32	0.23%	102.02		102.02	-	102.02
Ridgewood Care Center	1,361.00	2.80%	1,258.65		1,258.65	-	1,258.65
Communications	1,167.35	2.40%	1,079.56		1,079.56	-	1,079.56
Detention Center	261.32	0.54%	241.67		241.67	-	241.67
Jail	1,704.75	3.51%	1,576.55		1,576.55	-	1,576.55
District Attorney	110.32	0.23%	102.02		102.02	-	102.02
Parks w/Golf Course	85.82	0.18%	79.37		79.37	-	79.37
Highway w/Fleet	6,409.41	13.20%	5,927.41		5,927.41	-	5,927.41
Other Departments	7,728.26	15.91%	7,147.08		7,147.08	-	7,147.08
<b>Total</b>	<b>48,572.81</b>	<b>100.00%</b>	<b>44,920.04</b>	<b>-</b>	<b>44,920.04</b>	<b>-</b>	<b>44,920.04</b>

Allocation Basis: Direct Allocation to Benefiting Department(s)

Allocation Source: Financial Statements, Records and Reports

DEPARTMENT 8  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
HUMAN RESOURCES  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Total	Personnel Administration	Payroll	Department Specific
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	8,947.40	8,220.86	726.54	-
County Executive	1,497.94	1,375.41	122.52	-
Finance Department	9,457.51	8,220.86	726.54	510.11
Printing & Mail Services	-	-	-	-
Human Resources	3,441.31	3,161.87	279.44	-
Information Systems	6,284.49	5,245.66	465.81	573.02
County Treasurer	4,079.62	3,746.90	332.72	-
Corporation Counsel	4,202.26	3,859.31	342.96	-
Central Courts	24,964.34	22,781.15	2,024.47	158.73
Sheriff's Office	126,443.07	92,173.72	8,184.88	26,084.47
Child Support	19,296.16	17,647.89	1,568.90	79.37
Human Services	94,669.10	86,853.12	7,713.96	102.02
Behavioral Health	16,523.73	15,174.94	1,348.79	-
Ridgewood Care Center	130,582.53	118,776.70	10,547.18	1,258.65
Workforce Development	6,527.39	5,995.04	532.35	-
Communications	42,691.66	38,218.37	3,393.73	1,079.56
Detention Center	12,480.52	11,240.70	998.16	241.67
Jail	79,966.53	71,996.66	6,393.32	1,576.55
Jail Alternatives	-	-	-	-
Register of Deeds	5,711.46	5,245.66	465.81	-
County Clerk	3,468.95	3,184.86	284.09	-
District Attorney	7,773.24	7,044.17	627.05	102.02
Victim Witness	4,895.54	4,496.28	399.26	-
Victim Advocate	573.19	524.57	48.63	-
Emergency Management	877.25	805.58	71.66	-
Planning & Development Services	6,119.43	5,620.35	499.08	-
Harbor / Marina	-	-	-	-
UW Extension	-	-	-	-
Parks w/Golf Course	8,100.97	7,366.40	655.20	79.37
Highway w/Fleet	53,802.88	43,969.86	3,905.61	5,927.41
Land Conservation	1,631.85	1,498.76	133.09	-
Lakeshores Library	-	-	-	-
Veterans Service	1,631.85	1,498.76	133.09	-
Medical Examiner	877.25	805.58	71.66	-
Courts & Judicial	-	-	-	-
Other Departments	8,985.22	187.34	1,650.80	7,147.08
	<b>696,504.64</b>	596,937.33	54,647.27	44,920.04



**DEPARTMENT 9  
FISCAL 2016****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 coordinates all the software maintenance for Racine County. Identified cost have been appropriately allocated directly to the benefiting department or program.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 9  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
INFORMATION SYSTEMS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
<b>Expenditures:</b>				
Salaries & Wages	431,786.36		364,352.19	6,725.03
Fringe Benefits	133,046.65		110,070.51	2,917.83
Contracted Services	84,739.69		84,739.69	-
Consultants	4,667.00		4,667.00	-
Telephone	2,462.16	1,807.52		-
Public Liability Coverage	6,908.58		5,932.46	4.77
Advertising	595.80	595.80		-
Travel/Mileage	5,169.73		3,527.05	2.70
Training	1,251.98	1,005.98		-
Conferences	375.00	375.00		-
Office Supplies	1,163.06	1,163.06		-
Copy Cost	751.50	751.50		-
Printing	176.15	176.15		-
Postage	3.26	3.26		-
Dues	204.00	204.00		-
Equipment	3,413.55	3,413.55		-
Desktop Support	289,923.93		287,905.07	221.48
Infrastructure Support	8,864.36		8,864.36	-
Software Maintenance	387,503.44		200,624.28	-
Hardware Maintenance	134,489.51		134,359.51	-
Technical Supplies	4,106.84		3,863.52	-
Technology Refresh	17,763.30		17,763.30	-
<b>Total Expenditures</b>	<b>1,519,365.85</b>	<b>9,495.82</b>	<b>1,226,668.94</b>	<b>9,871.81</b>
Disallowed / Capitalized	-	-		
<b>Cost Adjustments:</b>				
TVCCOG Revenue	(23,335.92)		(23,335.92)	
<b>Total Cost Adjustments</b>	<b>(23,335.92)</b>	<b>-</b>	<b>(23,335.92)</b>	<b>-</b>
General & Administrative Allocation	0.00	(9,495.82)	8,012.81	147.90
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	12,820.95	-	10,818.64	199.69
Equipment Depreciation	178,724.52	-	83,358.87	-
Audit & Consulting Services	1,475.27	-	1,244.87	22.98
Buildings & Facilities	57,519.50	-	48,536.40	895.86
County Executive	3,573.12	-	3,015.09	55.65

DEPARTMENT 9  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
INFORMATION SYSTEMS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Finance Department	10,615.57	-	8,957.68	165.34
Printing & Mail Services	31.39	-	26.49	0.49
Human Resources	5,390.86	-	4,548.94	83.96
<hr/>				
Total 1st Allocation	270,151.17	-	160,506.98	1,423.96
General & Administrative Allocation				
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>1,766,181.10</b>	<b>-</b>	<b>1,371,852.81</b>	<b>11,443.67</b>
2nd Allocation				
Building Depreciation	5.49		4.63	0.09
Equipment Depreciation	38.01		17.73	-
Audit & Consulting Services	6.11		5.15	0.10
Buildings & Facilities	4,236.44		3,574.81	65.98
County Executive	392.98		331.61	6.12
Finance Department	1,375.36		1,160.56	21.42
Printing & Mail Services	7.92		6.68	0.12
Human Resources	893.63		754.07	13.92
Information Systems	32,895.08		27,757.69	512.34
County Treasurer	66.58		56.18	1.04
Corporation Counsel	5,110.11		4,312.04	79.59
Central Courts	-		-	-
Sheriff's Office	-		-	-
<hr/>				
Total 2nd Allocation	45,027.70	-	37,981.16	700.71
General & Administrative Allocation				
<b>Total 2nd Tier Allocation</b>	<b>45,027.70</b>	<b>-</b>	<b>37,981.16</b>	<b>700.71</b>
Unallocated	-			
Total Incoming Costs	315,178.87	-	198,488.14	2,124.67
<b>Total Allocated Cost</b>	<b>\$ 1,811,208.80</b>	<b>\$ -</b>	<b>\$ 1,409,833.97</b>	<b>\$ 12,144.38</b>

DEPARTMENT 9  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
INFORMATION SYSTEMS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
Expenditures:		
Salaries & Wages		60,709.14
Fringe Benefits		20,058.31
Contracted Services		-
Consultants		-
Telephone		654.64
Public Liability Coverage		971.35
Advertising		-
Travel/Mileage		1,639.98
Training		246.00
Conferences		-
Office Supplies		-
Copy Cost		-
Printing		-
Postage		-
Dues		-
Equipment		-
Desktop Support		1,797.38
Infrastructure Support		-
Software Maintenance	908.88	185,970.28
Hardware Maintenance		130.00
Technical Supplies		243.32
Technology Refresh		-
<hr/>		
Total Expenditures	908.88	272,420.40
Disallowed / Capitalized		
Cost Adjustments:		
TVCCOG Revenue		-
<hr/>		
Total Cost Adjustments	-	-
General & Administrative Allocation		
	-	1,335.11
Incoming Costs		
1st Allocation		
Building Depreciation	-	1,802.63
Equipment Depreciation	95,365.65	-
Audit & Consulting Services	-	207.42
Buildings & Facilities	-	8,087.24
County Executive	-	502.38

DEPARTMENT 9  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
INFORMATION SYSTEMS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
Finance Department	-	1,492.55
Printing & Mail Services	-	4.41
Human Resources	-	757.95
<hr/>		
Total 1st Allocation	95,365.65	12,854.58
General & Administrative Allocation		
Unallocated		
<b>Total 1st Tier Allocation</b>	<b>96,274.53</b>	<b>286,610.09</b>
2nd Allocation		
Building Depreciation	-	0.77
Equipment Depreciation	20.28	-
Audit & Consulting Services	-	0.86
Buildings & Facilities	-	595.64
County Executive	-	55.25
Finance Department	-	193.38
Printing & Mail Services	-	1.11
Human Resources	-	125.64
Information Systems	-	4,625.05
County Treasurer	-	9.36
Corporation Counsel	-	718.48
Central Courts	-	-
Sheriff's Office	-	-
<hr/>		
Total 2nd Allocation	20.28	6,325.55
General & Administrative Allocation		
<b>Total 2nd Tier Allocation</b>	<b>20.28</b>	<b>6,325.55</b>
Unallocated		
Total Incoming Costs	95,385.93	19,180.13
<b>Total Allocated Cost</b>	<b>\$ 96,294.81</b>	<b>\$ 292,935.64</b>

DEPARTMENT 9  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
INFORMATION SYSTEMS  
FUNCTIONAL COST ALLOCATIONS

Department: Information Systems  
Function: Computer Operations

Total 1st Tier Allocation \$ 1,371,852.81  
Total 2nd Tier Allocation 37,981.16  

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Total Allocated Cost \$ 1,409,833.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	9.0	0.93%	12,741.67		12,741.67	-	12,741.67
County Executive	5.0	0.52%	7,078.70		7,078.70	-	7,078.70
Finance Department	22.0	2.27%	31,146.30		31,146.30	-	31,146.30
Printing & Mail Services	4.0	0.41%	5,662.96		5,662.96	-	5,662.96
Human Resources	10.0	1.03%	14,157.41		14,157.41	-	14,157.41
Information Systems	22.0	2.27%	31,146.30		31,146.30	-	31,146.30
County Treasurer	7.0	0.72%	9,910.19		9,910.19	296.40	10,206.58
Corporation Counsel	10.0	1.03%	14,157.41		14,157.41	423.42	14,580.83
Central Courts	3.0	0.31%	4,247.22		4,247.22	127.03	4,374.25
Sheriff's Office	87.0	8.98%	123,169.45		123,169.45	3,683.79	126,853.24
Child Support	38.0	3.92%	53,798.15		53,798.15	1,609.01	55,407.16
Human Services	310.7	32.06%	439,870.66		439,870.66	13,155.79	453,026.45
Behavioral Health	79.0	8.15%	111,843.52		111,843.52	3,345.05	115,188.57
Ridgewood Care Center	88.0	9.08%	124,585.19		124,585.19	3,726.13	128,311.32
Workforce Development	47.3	4.88%	66,964.54		66,964.54	2,002.80	68,967.34
Communications	29.0	2.99%	41,056.48		41,056.48	1,227.93	42,284.41
Detention Center	12.0	1.24%	16,988.89		16,988.89	508.11	17,497.00
Jail	61.0	6.30%	86,360.19		86,360.19	2,582.89	88,943.08
Register of Deeds	19.0	1.96%	26,899.07		26,899.07	804.51	27,703.58
County Clerk	8.0	0.83%	11,325.93		11,325.93	338.74	11,664.67
Emergency Management	12.0	1.24%	16,988.89		16,988.89	508.11	17,497.00
Harbor / Marina	8.0	0.83%	11,325.93		11,325.93	338.74	11,664.67
UW Extension	22.0	2.27%	31,146.30		31,146.30	931.53	32,077.83
Highway w/Fleet	41.0	4.23%	58,045.37		58,045.37	1,736.04	59,781.41
Veterans Service	2.0	0.21%	2,831.48		2,831.48	84.68	2,916.17
Medical Examiner	11.0	1.14%	15,573.15		15,573.15	465.77	16,038.92
Other Departments	2.0	0.21%	2,831.48		2,831.48	84.68	2,916.17
<b>Total</b>	<b>969.0</b>	<b>100.00%</b>	<b>1,371,852.81</b>	<b>-</b>	<b>1,371,852.81</b>	<b>37,981.16</b>	<b>1,409,833.97</b>

Allocation Basis: Number of PC Devices by Department

Allocation Source: IS Department

DEPARTMENT 9  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
INFORMATION SYSTEMS  
FUNCTIONAL COST ALLOCATIONS

Department: Information Systems  
Function: Child Support and Human Services

Total 1st Tier Allocation	\$ 11,443.67
Total 2nd Tier Allocation	<u>700.71</u>
Total Allocated Cost	\$ 12,144.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	582.93	5.90%	675.75	(582.93)	92.82	41.38	134.20
Human Services	9,288.88	94.10%	10,767.92	(9,288.88)	1,479.04	659.33	2,138.37
Total	<u>9,871.81</u>	<u>100.00%</u>	<u>11,443.67</u>	<u>(9,871.81)</u>	<u>1,571.86</u>	<u>700.71</u>	<u>2,272.57</u>

Allocation Basis: Direct Allocation to Benefiting Department during 2016

Allocation Source: IS Department Records and Reports and Monthly Child Support Claim Reports

DEPARTMENT 9  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
INFORMATION SYSTEMS  
FUNCTIONAL COST ALLOCATIONS

Department: Information Systems  
Function: Telephone

Total 1st Tier Allocation	\$ 96,274.53
Total 2nd Tier Allocation	20.28
<b>Total Allocated Cost</b>	<b>\$ 96,294.81</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	29.0	2.51%	2,414.98	-	2,414.98	-	2,414.98
County Executive	5.0	0.43%	416.38	-	416.38	-	416.38
Finance Department	16.0	1.38%	1,332.40	-	1,332.40	-	1,332.40
Printing & Mail Services	2.0	0.17%	166.55	-	166.55	-	166.55
Human Resources	7.0	0.61%	582.93	-	582.93	-	582.93
Information Systems	21.0	1.82%	1,748.78	-	1,748.78	-	1,748.78
County Treasurer	6.0	0.52%	499.65	-	499.65	0.11	499.76
Corporation Counsel	7.0	0.61%	582.93	-	582.93	0.13	583.06
Central Courts	132.0	11.42%	10,992.33	-	10,992.33	2.49	10,994.82
Sheriff's Office	91.0	7.87%	7,578.05	-	7,578.05	1.72	7,579.76
Child Support	42.0	3.63%	3,497.56	-	3,497.56	0.79	3,498.35
Human Services	316.8	27.40%	26,381.60	-	26,381.60	5.97	26,387.57
Behavioral Health	79.0	6.83%	6,578.75	-	6,578.75	1.49	6,580.23
Ridgewood Care Center	95.0	8.22%	7,911.15	-	7,911.15	1.79	7,912.94
Workforce Development	48.3	4.18%	4,022.20	-	4,022.20	0.91	4,023.11
Communications	4.0	0.35%	333.10	-	333.10	0.08	333.18
Detention Center	12.0	1.04%	999.30	-	999.30	0.23	999.53
Jail	79.0	6.83%	6,578.75	-	6,578.75	1.49	6,580.23
Register of Deeds	11.0	0.95%	916.03	-	916.03	0.21	916.24
County Clerk	11.0	0.95%	916.03	-	916.03	0.21	916.24
District Attorney	38.0	3.29%	3,164.46	-	3,164.46	0.72	3,165.18
Victim Witness	10.0	0.86%	832.75	-	832.75	0.19	832.94
Emergency Management	16.0	1.38%	1,332.40	-	1,332.40	0.30	1,332.71
UW Extension	22.0	1.90%	1,832.06	-	1,832.06	0.41	1,832.47
Highway w/Fleet	45.0	3.89%	3,747.39	-	3,747.39	0.85	3,748.23
Veterans Service	2.0	0.17%	166.55	-	166.55	0.04	166.59
Medical Examiner	6.0	0.52%	499.65	-	499.65	0.11	499.76
Other Departments	3.0	0.26%	249.83	-	249.83	0.06	249.88
<b>Total</b>	<b>1,156</b>	<b>100.00%</b>	<b>96,274.53</b>	<b>-</b>	<b>96,274.53</b>	<b>20.28</b>	<b>96,294.81</b>

Allocation Basis: Number of Telecommunications Lines Supported by IS

Allocation Source: IS Department



DEPARTMENT 9  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
INFORMATION SYSTEMS  
FUNCTIONAL COST ALLOCATIONS

Department: Information Systems  
Function: Departmental Costs

Total 1st Tier Allocation \$ 286,610.09  
Total 2nd Tier Allocation 6,325.55  

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Total Allocated Cost \$ 292,935.64

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Finance Department	73,963.77	27.24%	78,076.85	-	78,076.85	-	78,076.85
Human Resources	45,093.63	16.61%	47,601.26	-	47,601.26	-	47,601.26
County Treasurer	74.75	0.03%	78.91	-	78.91	3.10	82.01
Sheriff's Office	65,705.00	24.20%	69,358.81	-	69,358.81	2,726.20	72,085.01
Communications	86,450.12	31.84%	91,257.55	-	91,257.55	3,586.94	94,844.50
Register of Deeds	74.75	0.03%	78.91	-	78.91	3.10	82.01
Planning & Development Services	74.75	0.03%	78.91	-	78.91	3.10	82.01
Other Departments	74.75	0.03%	78.91	-	78.91	3.10	82.01
<b>Total</b>	<b>271,511.52</b>	<b>100.00%</b>	<b>286,610.09</b>	<b>-</b>	<b>286,610.09</b>	<b>6,325.55</b>	<b>292,935.64</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Systems Records and Reports

DEPARTMENT 9  
FISCAL 2016

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	15,156.65	12,741.67	-	2,414.98	-
County Executive	7,495.08	7,078.70	-	416.38	-
Finance Department	110,555.55	31,146.30	-	1,332.40	78,076.85
Printing & Mail Services	5,829.51	5,662.96	-	166.55	-
Human Resources	62,341.59	14,157.41	-	582.93	47,601.26
Information Systems	32,895.08	31,146.30	-	1,748.78	-
County Treasurer	10,788.36	10,206.58	-	499.76	82.01
Corporation Counsel	15,163.89	14,580.83	-	583.06	-
Central Courts	15,369.07	4,374.25	-	10,994.82	-
Sheriff's Office	206,518.01	126,853.24	-	7,579.76	72,085.01
Child Support	59,039.71	55,407.16	134.20	3,498.35	-
Human Services	481,552.40	453,026.45	2,138.37	26,387.57	-
Behavioral Health	121,768.81	115,188.57	-	6,580.23	-
Ridgewood Care Center	136,224.26	128,311.32	-	7,912.94	-
Workforce Development	72,990.44	68,967.34	-	4,023.11	-
Communications	137,462.09	42,284.41	-	333.18	94,844.50
Detention Center	18,496.53	17,497.00	-	999.53	-
Jail	95,523.31	88,943.08	-	6,580.23	-
Jail Alternatives	-	-	-	-	-
Register of Deeds	28,701.82	27,703.58	-	916.24	82.01
County Clerk	12,580.90	11,664.67	-	916.24	-
District Attorney	3,165.18	-	-	3,165.18	-
Victim Witness	832.94	-	-	832.94	-
Victim Advocate	-	-	-	-	-
Emergency Management	18,829.70	17,497.00	-	1,332.71	-
Planning & Development Services	82.01	-	-	-	82.01
Harbor / Marina	11,664.67	11,664.67	-	-	-
UW Extension	33,910.30	32,077.83	-	1,832.47	-
Parks w/Golf Course	-	-	-	-	-
Highway w/Fleet	63,529.65	59,781.41	-	3,748.23	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	3,082.75	2,916.17	-	166.59	-
Medical Examiner	16,538.68	16,038.92	-	499.76	-
Courts & Judicial	-	-	-	-	-
Other Departments	3,248.06	2,916.17	-	249.88	82.01
	<b>1,801,336.99</b>	<b>1,409,833.97</b>	<b>2,272.57</b>	<b>96,294.81</b>	<b>292,935.64</b>

DEPARTMENT 10  
FISCAL 2016

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 Government” 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 2016;
- **Banking:** Associated costs have been allocated to departments based on the number of Accounts Payable and Payroll disbursements processed during 2016.

Ref: 2 CFR 200 Subpart E.

DEPARTMENT 10  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Banking	General Government
<b>Expenditures:</b>					
Salaries & Wages	236,760.89	122,405.38	10,891.00	2,130.85	101,333.66
Fringe Benefits	86,187.64	44,559.01	3,964.63	775.69	36,888.31
Contracted Services	270.00				270.00
C/S Technical Support	13,138.53	13,138.53			
Temporary Help	1,400.00				1,400.00
Telephone	347.30	347.30			
Public Liability Insurance	3,788.17	3,788.17			
Advertising	1,905.48				1,905.48
Travel/Mileage	309.19	309.19			
Conferences	1,046.03	1,046.03			
Office Supplies	893.04	893.04			
Paper	391.81	391.81			
Copy	2,237.62	2,237.62			
Printing	2,501.48	2,501.48			
Publications	200.03	200.03			
Postage	20,668.09	20,668.09			
Dues	310.00	310.00			
Over/Short Tax Accounts	10.63				10.63
<b>Total Expenditures</b>	<b>372,365.93</b>	<b>212,795.68</b>	<b>14,855.63</b>	<b>2,906.54</b>	<b>141,808.08</b>
Disallowed / Capitalized	(329,140.65)				(329,140.65)
<b>Cost Adjustments:</b>					
Treasurer's Fees	(1,390.00)	(1,390.00)			
<b>Total Cost Adjustments</b>	<b>(1,390.00)</b>	<b>(1,390.00)</b>	<b>-</b>	<b>-</b>	<b>-</b>
General & Administrative Allocation	-	(211,405.68)	20,133.87	3,939.24	187,332.57
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Depreciation	2,835.68		270.06	52.84	2,512.77
Equipment Depreciation	-		-	-	-
Audit & Consulting Services	727.32		69.27	13.55	644.49
Buildings & Facilities	12,721.88		1,211.61	237.05	11,273.22
County Executive	513.11		48.87	9.56	454.68
Finance Department	4,970.96		473.42	92.63	4,404.91
Printing & Mail Services	3,674.65		349.97	68.47	3,256.21
Human Resources	3,441.31		327.74	64.12	3,049.44
Information Systems	10,488.74		998.93	195.44	9,294.37
<b>Total 1st Allocation</b>	<b>39,373.64</b>	<b>-</b>	<b>3,749.87</b>	<b>733.67</b>	<b>34,890.10</b>

DEPARTMENT 10  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer					
Functions:	Total	General & Administrative	Receipts	Banking	General Government
General & Administrative Allocation	-	-	-	-	
Unallocated	(34,890.10)				(34,890.10)
<b>Total 1st Tier Allocation</b>	<b>46,318.82</b>	-	<b>38,739.38</b>	<b>7,579.44</b>	-
2nd Allocation					
Building Depreciation	1.21		0.12	0.02	1.08
Equipment Depreciation	-		-	-	-
Audit & Consulting Services	3.16		0.30	0.06	2.80
Buildings & Facilities	936.99		89.24	17.46	830.30
County Executive	91.22		8.69	1.70	80.83
Finance Department	629.44		59.95	11.73	557.76
Printing & Mail Services	189.60		18.06	3.53	168.01
Human Resources	638.31		60.79	11.89	565.62
Information Systems	299.61		28.53	5.58	265.49
County Treasurer	858.40		81.75	16.00	760.65
Corporation Counsel	18,193.81		1,732.74	339.02	16,122.05
Central Courts	-		-	-	-
Sheriff's Office	-		-	-	-
Total 2nd Allocation	21,841.76	-	2,080.17	406.99	19,354.60
General & Administrative Allocation	-	-	-	-	
Unallocated	(19,354.60)				(19,354.60)
<b>Total 2nd Tier Allocation</b>	<b>2,487.16</b>	-	<b>2,080.17</b>	<b>406.99</b>	-
Total Incoming Costs	6,970.70	-	5,830.04	1,140.66	-
<b>Total Allocated Cost</b>	<b>\$ 48,805.98</b>	<b>\$ -</b>	<b>\$ 40,819.54</b>	<b>\$ 7,986.43</b>	<b>\$ (0.00)</b>

DEPARTMENT 10  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer  
Function: Receipts

Total 1st Tier Allocation	\$ 38,739.38
Total 2nd Tier Allocation	<u>2,080.17</u>
Total Allocated Cost	\$ 40,819.54

	Units	Percentage	Allocation	Direct Billed	Allocation	Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	5	0.03%	11.58		11.58		11.58
County Executive	1	0.01%	2.32		2.32	-	2.32
Finance Department	22	0.13%	50.93		50.93	-	50.93
Printing & Mail Services	8	0.05%	18.52		18.52	-	18.52
Human Resources	97	0.58%	224.56		224.56	-	224.56
Information Systems	1	0.01%	2.32		2.32	-	2.32
County Treasurer	357	2.13%	826.46		826.46	-	826.46
Corporation Counsel	11	0.07%	25.47		25.47	1.41	26.87
Central Courts	628	3.75%	1,453.83		1,453.83	80.43	1,534.25
Sheriff's Office	862	5.15%	1,995.54		1,995.54	110.39	2,105.93
Child Support	95	0.57%	219.93		219.93	12.17	232.09
Human Services	1,058	6.32%	2,449.28		2,449.28	135.49	2,584.77
Behavioral Health	3,258	19.47%	7,542.30		7,542.30	417.24	7,959.54
Ridgewood Care Center	1,405	8.40%	3,252.59		3,252.59	179.93	3,432.52
Workforce Development	118	0.71%	273.17		273.17	15.11	288.28
Communications	29	0.17%	67.14		67.14	3.71	70.85
Detention Center	90	0.54%	208.35		208.35	11.53	219.88
Jail	158	0.94%	365.77		365.77	20.23	386.01
Jail Alternatives	28	0.17%	64.82		64.82	3.59	68.41
Register of Deeds	673	4.02%	1,558.00		1,558.00	86.19	1,644.19
County Clerk	372	2.22%	861.18		861.18	47.64	908.82
District Attorney	22	0.13%	50.93		50.93	2.82	53.75
Victim Witness	2	0.01%	4.63		4.63	0.26	4.89
Victim Advocate	4	0.02%	9.26		9.26	0.51	9.77
Emergency Management	8	0.05%	18.52		18.52	1.02	19.54
Planning & Development Services	400	2.39%	926.00		926.00	51.23	977.23
Harbor / Marina	26	0.16%	60.19		60.19	3.33	63.52
UW Extension	33	0.20%	76.40		76.40	4.23	80.62
Parks w/Golf Course	668	3.99%	1,546.43		1,546.43	85.55	1,631.97
Highway w/Fleet	62	0.37%	143.53		143.53	7.94	151.47
Land Conservation	70	0.42%	162.05		162.05	8.96	171.02
Veterans Service	1	0.01%	2.32		2.32	0.13	2.44
Medical Examiner	24	0.14%	55.56		55.56	3.07	58.63
Other Departments	6,138	36.68%	14,209.53		14,209.53	786.07	14,995.60
<b>Total</b>	<b>16,734</b>	<b>100.00%</b>	<b>38,739.38</b>	<b>-</b>	<b>38,739.38</b>	<b>2,080.17</b>	<b>40,819.54</b>

Allocation Basis: Number of General Receipts Processed by Department During 2016

Allocation Source: Financial Department Records and Reports



DEPARTMENT 10  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer  
Function: Banking

Total 1st Tier Allocation \$ 7,579.44  
Total 2nd Tier Allocation 406.99  

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Total Allocated Cost \$ 7,986.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	1,003	2.49%	188.47		188.47		188.47
County Executive	126	0.31%	23.68		23.68		23.68
Finance Department	418	1.04%	78.54		78.54		78.54
Printing & Mail Services	393	0.97%	73.85		73.85		73.85
Human Resources	227	0.56%	42.65		42.65		42.65
Information Systems	342	0.85%	64.26		64.26	-	64.26
County Treasurer	170	0.42%	31.94		31.94	-	31.94
Corporation Counsel	184	0.46%	34.57		34.57	1.99	36.56
Central Courts	4,763	11.81%	894.98		894.98	51.48	946.46
Sheriff's Office	4,643	11.51%	872.43		872.43	50.18	922.61
Child Support	806	2.00%	151.45		151.45	8.71	160.16
Human Services	7,287	18.07%	1,369.25		1,369.25	78.75	1,448.00
Behavioral Health	1,208	2.99%	226.99		226.99	13.06	240.04
Ridgewood Care Center	5,388	13.36%	1,012.42		1,012.42	58.23	1,070.65
Workforce Development	718	1.78%	134.91		134.91	7.76	142.67
Communications	1,468	3.64%	275.84		275.84	15.87	291.71
Detention Center	510	1.26%	95.83		95.83	5.51	101.34
Jail	2,806	6.96%	527.26		527.26	30.33	557.58
Jail Alternatives	92	0.23%	17.29		17.29	0.99	18.28
Register of Deeds	234	0.58%	43.97		43.97	2.53	46.50
County Clerk	203	0.50%	38.14		38.14	2.19	40.34
District Attorney	466	1.16%	87.56		87.56	5.04	92.60
Victim Witness	180	0.45%	33.82		33.82	1.95	35.77
Victim Advocate	52	0.13%	9.77		9.77	0.56	10.33
Emergency Management	44	0.11%	8.27		8.27	0.48	8.74
Planning & Development Services	289	0.72%	54.30		54.30	3.12	57.43
Harbor / Marina	4	0.01%	0.75		0.75	0.04	0.79
UW Extension	107	0.27%	20.11		20.11	1.16	21.26
Parks w/Golf Course	629	1.56%	118.19		118.19	6.80	124.99
Highway w/Fleet	3,123	7.74%	586.82		586.82	33.75	620.57
Land Conservation	101	0.25%	18.98		18.98	1.09	20.07
Veterans Service	83	0.21%	15.60		15.60	0.90	16.49
Medical Examiner	136	0.34%	25.55		25.55	1.47	27.02
Other Departments	2,134	5.29%	400.98		400.98	23.06	424.05
<b>Total</b>	<b>40,337</b>	<b>100.00%</b>	<b>7,579.44</b>	<b>-</b>	<b>7,579.44</b>	<b>406.99</b>	<b>7,986.43</b>

Allocation Basis: Number of AP and Payroll Disbursements by Department During 2016

Allocation Source: Financial Records and Reports



DEPARTMENT 10  
FISCAL 2016

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	200.04	11.58	188.47
County Executive	25.99	2.32	23.68
Finance Department	129.47	50.93	78.54
Printing & Mail Services	92.37	18.52	73.85
Human Resources	267.21	224.56	42.65
Information Systems	66.58	2.32	64.26
County Treasurer	858.40	826.46	31.94
Corporation Counsel	63.44	26.87	36.56
Central Courts	2,480.71	1,534.25	946.46
Sheriff's Office	3,028.54	2,105.93	922.61
Child Support	392.25	232.09	160.16
Human Services	4,032.78	2,584.77	1,448.00
Behavioral Health	8,199.58	7,959.54	240.04
Ridgewood Care Center	4,503.17	3,432.52	1,070.65
Workforce Development	430.96	288.28	142.67
Communications	362.56	70.85	291.71
Detention Center	321.22	219.88	101.34
Jail	943.59	386.01	557.58
Jail Alternatives	86.69	68.41	18.28
Register of Deeds	1,690.69	1,644.19	46.50
County Clerk	949.16	908.82	40.34
District Attorney	146.35	53.75	92.60
Victim Witness	40.65	4.89	35.77
Victim Advocate	20.11	9.77	10.33
Emergency Management	28.29	19.54	8.74
Planning & Development Services	1,034.66	977.23	57.43
Harbor / Marina	64.31	63.52	0.79
UW Extension	101.88	80.62	21.26
Parks w/Golf Course	1,756.96	1,631.97	124.99
Highway w/Fleet	772.04	151.47	620.57
Land Conservation	191.09	171.02	20.07
Lakeshores Library	-	-	-
Veterans Service	18.94	2.44	16.49
Medical Examiner	85.66	58.63	27.02
Courts & Judicial	-	-	-
Other Departments	15,419.65	14,995.60	424.05
	<hr/>	<hr/>	<hr/>
	<b>48,805.98</b>	<b>40,819.54</b>	<b>7,986.43</b>



**DEPARTMENT 11  
FISCAL 2016**

**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 2016 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.

Additionally, the Corporation Counsel's Office also administers the County's property and liability insurance program. Departments are directly billed for liability insurance and some for property insurance. The non-billed portion of property insurance has been allocated to benefiting departments based on usable square footage of occupied space.

Cost associated with employee insurance not billed to departments has been allocated based on full time equivalent employees.

Ref.: 2 CFR 200 Subpart E

DEPARTMENT 11  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Non-Billed Property Insurance	Employee Insurance
<b>Expenditures:</b>					
Salaries & Wages	440,818.91		440,818.91		
Fringe Benefits	129,215.16		129,215.16		
Contracted Services	35.70		35.70		
Computer Research	2,247.50		2,247.50		
Transcripts	835.80		835.80		
Equipment Repairs	51.00	51.00			
Telephone	497.97	497.97			
Insurance	6,251.33	6,251.33			
Travel & Training	3,382.00	3,382.00			
Office Supplies	1,272.04	1,272.04			
Copy and Printing	2,899.78	2,899.78			
Publication & Dues	10,026.66	10,026.66			
Postage	654.98	654.98			
Corporation Counsel Insurance Program	75,465.12			70,134.12	5,331.00
<b>Total Expenditures</b>	<b>673,653.95</b>	<b>25,035.76</b>	<b>573,153.07</b>	<b>70,134.12</b>	<b>5,331.00</b>
Disallowed / Capitalized	-				
General & Administrative Allocation	0.00	(25,035.76)	22,122.91	2,707.08	205.77
<b>Cost Adjustments:</b>					
Copier Revenue	(300.45)			(300.45)	
<b>Total Cost Adjustments</b>	<b>(300.45)</b>	<b>-</b>	<b>-</b>	<b>(300.45)</b>	
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Depreciation	2,453.98		2,168.46	265.34	20.17
Equipment Depreciation	-		-	-	-
Audit & Consulting Services	416.03		367.63	44.98	3.42
Buildings & Facilities	11,009.44		9,728.52	1,190.43	90.49
County Executive	3,383.27		2,989.63	365.83	27.81
Finance Department	4,762.04		4,207.98	514.91	39.14
Printing & Mail Services	156.88		138.62	16.96	1.29
Human Resources	3,544.76		3,132.34	383.29	29.13
Information Systems	14,740.33		13,025.33	1,593.85	121.15
County Treasurer	60.04		53.05	6.49	0.49
<b>Total 1st Allocation</b>	<b>40,526.76</b>	<b>-</b>	<b>35,811.57</b>	<b>4,382.10</b>	<b>333.09</b>
General & Administrative Allocation	-				

DEPARTMENT 11  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support	Non-Billed Property Insurance	Employee Insurance
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>713,880.26</b>	-	<b>631,087.55</b>	<b>76,922.85</b>	<b>5,869.86</b>
2nd Allocation					
Corporation Counsel	65,868.54	-	58,204.90	7,122.27	541.37
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Building Depreciation	1.05	-	0.93	0.11	0.01
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	1.70	-	1.50	0.18	0.01
Buildings & Facilities	810.87	-	716.53	87.68	6.66
County Executive	359.23	-	317.44	38.84	2.95
Finance Department	590.93	-	522.18	63.90	4.86
Printing & Mail Services	17.77	-	15.70	1.92	0.15
Human Resources	657.50	-	581.00	71.09	5.40
Information Systems	423.56	-	374.28	45.80	3.48
County Treasurer	3.40	-	3.00	0.37	0.03
Total 2nd Allocation	68,734.55	-	60,737.45	7,432.16	564.93
General & Administrative Allocation					
Unallocated	-				
<b>Total 2nd Tier Allocation</b>	<b>68,734.55</b>	-	<b>60,737.45</b>	<b>7,432.16</b>	<b>564.93</b>
Total Incoming Costs	109,261.31	-	96,549.03	11,814.26	898.02
<b>Total Allocated Cost</b>	<b>\$ 782,614.81</b>	<b>\$ -</b>	<b>\$ 691,825.01</b>	<b>\$ 84,355.01</b>	<b>\$ 6,434.79</b>

DEPARTMENT 11  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: Departmental Support

Total 1st Tier Allocation \$ 631,087.55  
Total 2nd Tier Allocation 60,737.45  

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Total Allocated Cost \$ 691,825.01

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	433.70	0.10%	613.14		613.14	-	613.14
County Executive	21,532.49	4.82%	30,441.50		30,441.50	-	30,441.50
Finance Department	6,294.66	1.41%	8,899.06		8,899.06	-	8,899.06
Printing & Mail Services	433.70	0.10%	613.14		613.14	-	613.14
Human Resources	20,847.31	4.67%	29,472.83		29,472.83	-	29,472.83
Information Systems	2,621.87	0.59%	3,706.66		3,706.66	-	3,706.66
County Treasurer	12,632.23	2.83%	17,858.78		17,858.78	-	17,858.78
Corporation Counsel	46,382.22	10.39%	65,572.73		65,572.73	-	65,572.73
Central Courts	5,574.12	1.25%	7,880.40		7,880.40	1,009.97	8,890.37
Sheriff's Office	30,348.50	6.80%	42,905.11		42,905.11	5,498.83	48,403.93
Child Support	69,110.07	15.48%	97,704.17	(63,540.80)	34,163.37	12,522.01	46,685.38
Human Services	107,107.13	23.99%	151,422.41		151,422.41	19,406.67	170,829.08
Ridgewood Care Center	10,870.54	2.44%	15,368.20		15,368.20	1,969.63	17,337.82
Communications	1,774.15	0.40%	2,508.20		2,508.20	321.46	2,829.66
Detention Center	3,548.30	0.79%	5,016.40		5,016.40	642.91	5,659.31
Jail	19,452.19	4.36%	27,500.48		27,500.48	3,524.53	31,025.01
Register of Deeds	2,825.07	0.63%	3,993.93		3,993.93	511.87	4,505.81
County Clerk	3,933.76	0.88%	5,561.34		5,561.34	712.76	6,274.10
District Attorney	433.70	0.10%	613.14		613.14	78.58	691.72
Emergency Management	1,754.47	0.39%	2,480.38		2,480.38	317.89	2,798.27
Planning & Development Services	16,049.26	3.60%	22,689.60		22,689.60	2,907.96	25,597.55
Harbor / Marina	12,213.39	2.74%	17,266.65		17,266.65	2,212.94	19,479.58
Parks w/Golf Course	6,807.06	1.52%	9,623.46		9,623.46	1,233.37	10,856.83
Highway w/Fleet	9,877.89	2.21%	13,964.84		13,964.84	1,789.77	15,754.61
Medical Examiner	887.07	0.20%	1,254.09		1,254.09	160.73	1,414.82
Other Departments	32,648.64	7.31%	46,156.92		46,156.92	5,915.59	52,072.51
<b>Total</b>	<b>446,393</b>	<b>100.00%</b>	<b>631,087.55</b>	<b>(63,540.80)</b>	<b>567,546.75</b>	<b>60,737.45</b>	<b>628,284.21</b>

Allocation Basis: Time and Effort by Benefiting Department During 2016

Allocation Source: Analysis Provided by Corporation Counsel Staff and Monthly Child Support Expenditure Reports

DEPARTMENT 11  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: Non-Billed Property Insurance

Total 1st Tier Allocation \$ 76,922.85  
Total 2nd Tier Allocation 7,432.16  

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Total Allocated Cost \$ 84,355.01

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	14,725.50	4.40%	3,384.45		3,384.45	-	3,384.45
County Executive	476.04	0.14%	109.41		109.41	-	109.41
Finance Department	3,147.50	0.94%	723.41		723.41	-	723.41
Printing & Mail Services	1,246.50	0.37%	286.49		286.49	-	286.49
Human Resources	1,422.25	0.42%	326.88		326.88	-	326.88
Information Systems	5,889.00	1.76%	1,353.51		1,353.51	-	1,353.51
County Treasurer	1,302.50	0.39%	299.36		299.36	-	299.36
Corporation Counsel	1,127.18	0.34%	259.07		259.07	-	259.07
Central Courts	73,122.50	21.85%	16,806.20		16,806.20	1,779.79	18,585.99
Sheriff's Office	16,775.00	5.01%	3,855.50		3,855.50	408.30	4,263.80
Communications	3,277.00	0.98%	753.17		753.17	79.76	832.94
Jail	174,707.52	52.20%	40,154.11		40,154.11	4,252.36	44,406.48
Jail Alternatives	120.00	0.04%	27.58		27.58	2.92	30.50
Register of Deeds	5,901.00	1.76%	1,356.26		1,356.26	143.63	1,499.89
County Clerk	1,701.00	0.51%	390.95		390.95	41.40	432.35
District Attorney	6,387.50	1.91%	1,468.08		1,468.08	155.47	1,623.55
Victim Witness	3,302.50	0.99%	759.03		759.03	80.38	839.42
Victim Advocate	238.00	0.07%	54.70		54.70	5.79	60.49
Emergency Management	2,000.00	0.60%	459.67		459.67	48.68	508.35
UW Extension	4,000.00	1.20%	919.34		919.34	97.36	1,016.70
Medical Examiner	235.28	0.07%	54.08		54.08	5.73	59.80
Other Departments	13,581.75	4.06%	3,121.58		3,121.58	330.58	3,452.16
<b>Total</b>	<b>334,685.52</b>	<b>100.00%</b>	<b>76,922.85</b>	<b>-</b>	<b>76,922.85</b>	<b>7,432.16</b>	<b>84,355.01</b>

Allocation Basis: Usable Square Footage of Occupied Space by Departments not Direct Billed

Allocation Source: County Financial Records

DEPARTMENT 11  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
CORPORATION COUNSEL  
FUNCTIONAL COST ALLOCATIONS

Department: Corporation Counsel  
Function: Employee Insurance

Total 1st Tier Allocation \$ 5,869.86  
Total 2nd Tier Allocation 564.93  

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Total Allocated Cost \$ 6,434.79

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	13.000	1.58%	92.75		92.75	-	92.75
County Executive	2.175	0.26%	15.52		15.52	-	15.52
Finance Department	13.000	1.58%	92.75		92.75	-	92.75
Human Resources	5.000	0.61%	35.67		35.67	-	35.67
Information Systems	7.000	0.85%	49.94		49.94	-	49.94
County Treasurer	5.000	0.61%	35.67		35.67	-	35.67
Corporation Counsel	5.150	0.63%	36.74		36.74	-	36.74
Central Courts	30.400	3.69%	216.89		216.89	22.23	239.12
Sheriff's Office	123.000	14.95%	877.53		877.53	89.96	967.49
Child Support	23.550	2.86%	168.01		168.01	17.22	185.24
Human Services	115.900	14.09%	826.88		826.88	84.77	911.64
Behavioral Health	20.250	2.46%	144.47		144.47	14.81	159.28
Ridgewood Care Center	158.500	19.26%	1,130.80		1,130.80	115.92	1,246.72
Workforce Development	8.000	0.97%	57.08		57.08	5.85	62.93
Communications	51.000	6.20%	363.85		363.85	37.30	401.15
Detention Center	15.000	1.82%	107.02		107.02	10.97	117.99
Jail	96.075	11.68%	685.44		685.44	70.27	755.70
Register of Deeds	7.000	0.85%	49.94		49.94	5.12	55.06
County Clerk	4.250	0.52%	30.32		30.32	3.11	33.43
District Attorney	9.400	1.14%	67.06		67.06	6.87	73.94
Victim Witness	6.000	0.73%	42.81		42.81	4.39	47.19
Victim Advocate	0.700	0.09%	4.99		4.99	0.51	5.51
Emergency Management	1.075	0.13%	7.67		7.67	0.79	8.46
Planning & Development Services	7.500	0.91%	53.51		53.51	5.49	58.99
Parks w/Golf Course	9.830	1.19%	70.13		70.13	7.19	77.32
Highway w/Fleet	58.675	7.13%	418.61		418.61	42.91	461.52
Land Conservation	2.000	0.24%	14.27		14.27	1.46	15.73
Veterans Service	2.000	0.24%	14.27		14.27	1.46	15.73
Medical Examiner	1.075	0.13%	7.67		7.67	0.79	8.46
Other Departments	21.250	2.58%	151.61		151.61	15.54	167.15
<b>Total</b>	<b>822.755</b>	<b>100.00%</b>	<b>5,869.86</b>	<b>-</b>	<b>5,869.86</b>	<b>564.93</b>	<b>6,434.79</b>

Allocation Basis: Number of County FTEs by Department  
Allocation Source: Accounting and Human Resources Department

DEPARTMENT 11  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
CORPORATION COUNSEL  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

<u>Grantee Department</u>	<b>Total</b>	Departmental Support	Non-Billed Property Insurance	Employee Insurance
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	<b>4,090.34</b>	613.14	3,384.45	92.75
County Executive	<b>30,566.43</b>	30,441.50	109.41	15.52
Finance Department	<b>9,715.21</b>	8,899.06	723.41	92.75
Printing & Mail Services	<b>899.63</b>	613.14	286.49	-
Human Resources	<b>29,835.38</b>	29,472.83	326.88	35.67
Information Systems	<b>5,110.11</b>	3,706.66	1,353.51	49.94
County Treasurer	<b>18,193.81</b>	17,858.78	299.36	35.67
Corporation Counsel	<b>65,868.54</b>	65,572.73	259.07	36.74
Central Courts	<b>27,715.48</b>	8,890.37	18,585.99	239.12
Sheriff's Office	<b>53,635.23</b>	48,403.93	4,263.80	967.49
Child Support	<b>46,870.62</b>	46,685.38	-	185.24
Human Services	<b>171,740.72</b>	170,829.08	-	911.64
Behavioral Health	<b>159.28</b>	-	-	159.28
Ridgewood Care Center	<b>18,584.55</b>	17,337.82	-	1,246.72
Workforce Development	<b>62.93</b>	-	-	62.93
Communications	<b>4,063.75</b>	2,829.66	832.94	401.15
Detention Center	<b>5,777.30</b>	5,659.31	-	117.99
Jail	<b>76,187.19</b>	31,025.01	44,406.48	755.70
Jail Alternatives	<b>30.50</b>	-	30.50	-
Register of Deeds	<b>6,060.76</b>	4,505.81	1,499.89	55.06
County Clerk	<b>6,739.88</b>	6,274.10	432.35	33.43
District Attorney	<b>2,389.21</b>	691.72	1,623.55	73.94
Victim Witness	<b>886.61</b>	-	839.42	47.19
Victim Advocate	<b>66.00</b>	-	60.49	5.51
Emergency Management	<b>3,315.08</b>	2,798.27	508.35	8.46
Planning & Development Services	<b>25,656.55</b>	25,597.55	-	58.99
Harbor / Marina	<b>19,479.58</b>	19,479.58	-	-
UW Extension	<b>1,016.70</b>	-	1,016.70	-
Parks w/Golf Course	<b>10,934.15</b>	10,856.83	-	77.32
Highway w/Fleet	<b>16,216.13</b>	15,754.61	-	461.52
Land Conservation	<b>15.73</b>	-	-	15.73
Lakeshores Library	-	-	-	-
Veterans Service	<b>15.73</b>	-	-	15.73
Medical Examiner	<b>1,483.08</b>	1,414.82	59.80	8.46
Courts & Judicial	-	-	-	-
Other Departments	<b>55,691.81</b>	52,072.51	3,452.16	167.15
	<b>719,074.01</b>	628,284.21	84,355.01	6,434.79

**DEPARTMENT 12  
FISCAL 2016**

**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 have been appropriately offset against direct costs.

Ref.: 2 CFR 200 Subpart E.



DEPARTMENT 12  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
CENTRAL COURTS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts				
Functions:	Total	General & Administrative	Child Support	Central Courts Support
Expenditures:				
Salaries & Wages	1,348,222.19		139,183.12	1,209,039.07
Fringe Benefits	503,237.00		48,184.51	455,052.49
Time System	1,200.00	1,200.00	-	-
Court Commissioners	13,634.50		-	13,634.50
Jury Parking	8,670.00		-	8,670.00
Social Workers	140,736.00		-	140,736.00
Attorneys	111,580.12		-	111,580.12
Guardian ad Litem	305,984.09		-	305,984.09
Probate	39,600.00		-	39,600.00
Court Reporters	23,472.34	23,472.34	-	-
Court Commissioners Family	201,832.20		125,706.00	76,126.20
Interpreters	181,581.56	181,581.56	-	-
Transcripts	34,464.55	34,464.55	-	-
Psychologist Fees	117,598.76		-	117,598.76
Psychiatric Fees	54,555.06		-	54,555.06
Temporary Help	443,857.07		28,865.24	414,991.83
Equipment Repairs	868.00	868.00	-	-
Witness Fees	14,921.50		-	14,921.50
Jury Expenses	112,016.90		-	112,016.90
Process Fees	4,612.06		-	4,612.06
Telephone	7,057.95	7,057.95	-	-
Public Liability Expense	21,571.55		2,226.93	19,344.62
Travel, Training, Conferences	4,943.48	4,943.48	-	-
Office Supplies	8,436.14	8,436.14	-	-
Paper	3,584.40	3,584.40	-	-
Copy Cost	10,522.76	10,522.76	-	-
Printing	15,089.99	15,089.99	-	-
Printing - Jury	2,619.76		-	2,619.76
Publications	13,674.63	13,674.63	-	-
Postage	45,888.06	45,888.06	-	-
Postage - Jury	7,718.62		-	7,718.62
Dues	1,115.00	1,115.00	-	-
Court Ordered Expenses	4,591.24		-	4,591.24
Uniforms	40.00		-	40.00
Equipment	21,411.83	21,411.83	-	-
Juror Appreciation	179.54		-	179.54
<b>Total Expenditures</b>	<b>3,831,088.85</b>	<b>373,310.69</b>	<b>344,165.80</b>	<b>3,113,612.36</b>



DEPARTMENT 12  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
CENTRAL COURTS  
DEPARTMENTAL COSTS BY FUNCTION

Department:		Central Courts			
Functions:	Total	General & Administrative	Child Support	Central Courts Support	
Disallowed / Capitalized	-				
Cost Adjustments:					
Direct Costs Adjustment	-				
Total Cost Adjustments	-	-	-	-	
General & Administrative Allocation	0.00	(373,310.69)	38,538.56	334,772.13	
Incoming Costs					
1st Allocation					
Building Depreciation	256,471.15		26,476.69	229,994.47	
Equipment Depreciation	11,890.52		1,227.51	10,663.01	
Audit & Consulting Services	19,108.89		1,972.70	17,136.19	
Buildings & Facilities	609,465.44		62,917.89	546,547.54	
County Executive	3,119.70		322.06	2,797.64	
Finance Department	162,867.35		16,813.54	146,053.81	
Printing & Mail Services	10,948.18		1,130.23	9,817.95	
Human Resources	21,083.18		2,176.51	18,906.67	
Information Systems	15,239.56		1,573.25	13,666.31	
County Treasurer	2,348.81		242.48	2,106.33	
Corporation Counsel	24,903.48		2,570.90	22,332.58	
Total 1st Allocation	1,137,446.25	-	117,423.76	1,020,022.49	
General & Administrative Allocation	-				
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>4,968,535.10</b>	<b>-</b>	<b>500,128.12</b>	<b>4,468,406.98</b>	
2nd Allocation					
Building Depreciation	109.79	-	11.33	98.45	
Equipment Depreciation	2.53	-	0.26	2.27	
Audit & Consulting Services	71.77	-	7.41	64.36	
Buildings & Facilities	37,771.21	-	3,899.29	33,871.92	
County Executive	554.59	-	57.25	497.34	

DEPARTMENT 12  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
CENTRAL COURTS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Finance Department	21,441.49	-	2,213.50	19,227.99
Printing & Mail Services	970.31	-	100.17	870.14
Human Resources	3,881.17	-	400.67	3,480.50
Information Systems	129.52	-	13.37	116.14
County Treasurer	131.90	-	13.62	118.28
Corporation Counsel	2,812.00	-	290.30	2,521.70
Central Courts	-	-	-	-
Sheriff's Office	3,280.37	-	338.65	2,941.72
<hr/>				
Total 2nd Allocation	71,156.64	-	7,345.82	63,810.82
General & Administrative Allocation				
Unallocated	-			
<b>Total 2nd Tier Allocation</b>	<b>71,156.64</b>	<b>-</b>	<b>7,345.82</b>	<b>63,810.82</b>
Total Incoming Costs	1,208,602.89	-	124,769.58	1,083,833.31
<b>Total Allocated Cost</b>	<b>\$ 5,039,691.75</b>	<b>\$ -</b>	<b>\$ 507,473.95</b>	<b>\$ 4,532,217.80</b>

DEPARTMENT 12  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
CENTRAL COURTS  
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts  
Function: Child Support

Total 1st Tier Allocation \$ 500,128.12  
Total 2nd Tier Allocation 7,345.82  
  
Total Allocated Cost \$ 507,473.95

	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%	500,128.12	(344,165.80)	155,962.32	7,345.82	163,308.15
Total	<u>100.00</u>	<u>100.00%</u>	<u>500,128.12</u>	<u>(344,165.80)</u>	<u>155,962.32</u>	<u>7,345.82</u>	<u>163,308.15</u>

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 12  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
CENTRAL COURTS  
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts  
Function: Central Courts Support

Total 1st Tier Allocation \$ 4,468,406.98  
Total 2nd Tier Allocation 63,810.82  
Total Allocated Cost \$ 4,532,217.80

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
Grantee Department							
Courts & Judicial	100.00%	100.00%	4,468,406.98	(3,113,612.36)	1,354,794.62	63,810.82	1,418,605.44
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Total	100.00%	100.00%	4,468,406.98	(3,113,612.36)	1,354,794.62	63,810.82	1,418,605.44
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Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

DEPARTMENT 12  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
CENTRAL COURTS  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Courts

Grantee Department	Total	Child Support	Central Courts Support
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Buildings & Facilities	-	-	-
County Executive	-	-	-
Finance Department	-	-	-
Printing & Mail Services	-	-	-
Human Resources	-	-	-
Information Systems	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Central Courts	-	-	-
Sheriff's Office	-	-	-
Child Support	163,308.15	163,308.15	-
Human Services	-	-	-
Behavioral Health	-	-	-
Ridgewood Care Center	-	-	-
Workforce Development	-	-	-
Communications	-	-	-
Detention Center	-	-	-
Jail	-	-	-
Jail Alternatives	-	-	-
Register of Deeds	-	-	-
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	1,418,605.44	-	1,418,605.44
Other Departments	-	-	-
	<b>1,581,913.58</b>	163,308.15	1,418,605.44
	<b>1,581,913.58</b>	163,308.15	1,418,605.44

**DEPARTMENT 13  
FISCAL 2016**

**RACINE COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
NATURE AND EXTENT OF SERVICES**

The Racine County Sheriff's Office, 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 and allocated directly to that program.

Cost associated with security services have been identified and allocated to Central Courts.

Note: Direct billings have been appropriately offset against allocated costs.

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 2016

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Security Services	General Government
Expenditures:					
Salaries & Wages	8,845,752.57	151,350.39	205,912.01	13,734.00	8,474,756.17
Fringe Benefits	3,151,095.63	53,915.09	75,067.10	3,710.00	3,018,403.44
Meal Reimbursement	4,625.23	4,625.23	-	-	-
Clothing Allowance	47,400.00	47,400.00	-	-	-
C/S Conveyance	530,009.88	-	-	-	530,009.88
C/S Records Area	62,894.96	-	-	-	62,894.96
C/S DOJ Anti Heroin Muni	56,814.55	-	-	-	56,814.55
C/S HIDTA Municipalities	1,150.18	-	-	-	1,150.18
C/S LEC Security Staff	87,036.83	-	-	-	87,036.83
C/S Auxilry Staff	9,494.37	-	-	-	9,494.37
C/S CH Security Staff	94,975.67	-	-	-	94,975.67
Drug Testing	3,053.00	-	-	-	3,053.00
Vehicle Repairs	129,553.15	129,553.15	-	-	-
Lease	17,070.00	-	-	-	17,070.00
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	221,094.74	221,094.74	-	-	-
SS-Body Cam	194,328.00	-	-	-	194,328.00
Telephone	81,805.84	81,805.84	-	-	-
Vehicle Insurance	36,849.98	36,849.98	-	-	-
Public Liability Insurance	179,915.09	-	4,324.15	-	175,590.94
Advertising	80.00	-	-	-	80.00
Travel, Training, Conferences	29,394.98	29,394.98	-	-	-
Discretionary Account	2,656.48	-	-	-	2,656.48
Office Supplies	7,547.57	7,547.57	-	-	-
Paper	5,018.46	5,018.46	-	-	-
Copy Cost	9,418.70	9,418.70	-	-	-
Printing	3,690.55	3,690.55	-	-	-
Publications	701.61	701.61	-	-	-
Postage	7,712.48	7,712.48	-	-	-
Dues	2,947.39	2,947.39	-	-	-
Buy Money HIDTA	10,000.00	-	-	-	10,000.00
Special Criminal Investigations	501.32	-	-	-	501.32
Uniforms	2,052.17	2,052.17	-	-	-
Equipment	102,794.82	-	-	-	102,794.82
Materials	17,802.51	-	-	-	17,802.51
Pistol Range Expenses	9,955.64	-	-	-	9,955.64
Patrol Station Expenses	38,545.67	-	-	-	38,545.67
Water Patrol Expenses	14,084.70	-	-	-	14,084.70
Miscellaneous Grant Expenditures	17,375.08	-	-	-	17,375.08
Non Lapsing Expenditures	154,159.76	-	-	-	154,159.76
	-	-	-	-	-
<b>Total Expenditures</b>	<b>14,191,359.56</b>	<b>795,078.33</b>	<b>285,303.26</b>	<b>17,444.00</b>	<b>13,093,533.97</b>
Disallowed / Capitalized	(13,868,526.30)				(13,868,526.30)
General & Administrative Allocation	-	(795,078.33)	18,830.07	1,255.94	774,992.33



DEPARTMENT 13  
FISCAL 2016

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Security Services	General Government
<b>Incoming Costs</b>					
<b>1st Allocation</b>					
Building Depreciation	75,036.20	-	1,777.10	118.53	73,140.57
Equipment Depreciation	476,501.02	-	11,285.11	752.70	464,463.21
Audit & Consulting Services	7,182.50	-	170.11	11.35	7,001.05
Buildings & Facilities	158,895.71	-	3,763.17	251.00	154,881.54
County Executive	15,477.23	-	366.55	24.45	15,086.23
Finance Department	185,113.63	-	4,384.10	292.41	180,437.12
Printing & Mail Services	2,022.94	-	47.91	3.20	1,971.84
Human Resources	110,740.66	-	2,622.70	174.93	107,943.03
Information Systems	200,106.31	-	4,739.17	316.10	195,051.04
County Treasurer	2,867.97	-	67.92	4.53	2,795.52
Corporation Counsel	47,638.14	-	1,128.23	75.25	46,434.66
Central Courts	-	-	-	-	-
<b>Total 1st Allocation</b>	<b>1,281,582.33</b>	<b>-</b>	<b>30,352.08</b>	<b>2,024.43</b>	<b>1,249,205.81</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	(1,249,205.81)	-	-	-	(1,249,205.81)
<b>Total 1st Tier Allocation</b>	<b>355,209.78</b>	<b>-</b>	<b>334,485.41</b>	<b>20,724.37</b>	<b>-</b>
<b>2nd Allocation</b>					
Building Depreciation	32.12	-	0.76	0.05	31.31
Equipment Depreciation	101.34	-	2.40	0.16	98.78
Audit & Consulting Services	27.16	-	0.64	0.04	26.47
Buildings & Facilities	9,205.77	-	218.02	14.54	8,973.21
County Executive	2,509.18	-	59.43	3.96	2,445.79
Finance Department	23,790.04	-	563.43	37.58	23,189.04
Printing & Mail Services	254.18	-	6.02	0.40	247.75
Human Resources	15,702.41	-	371.88	24.80	15,305.72
Information Systems	6,411.70	-	151.85	10.13	6,249.73
County Treasurer	160.57	-	3.80	0.25	156.52
Corporation Counsel	5,997.09	-	142.03	9.47	5,845.58
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>64,191.56</b>	<b>-</b>	<b>1,520.27</b>	<b>101.40</b>	<b>62,569.89</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	(62,569.89)	-	-	-	(62,569.89)
<b>Total 2nd Tier Allocation</b>	<b>64,191.56</b>	<b>-</b>	<b>1,520.27</b>	<b>101.40</b>	<b>-</b>
Total Incoming Costs	33,998.18	-	31,872.35	2,125.83	-
<b>Total Allocated Cost</b>	<b>\$ 356,831.44</b>	<b>\$ -</b>	<b>\$ 336,005.67</b>	<b>\$ 20,825.77</b>	<b>\$ (0.00)</b>

DEPARTMENT 13  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office  
Function: Child Support

Total 1st Tier Allocation \$ 334,485.41  
Total 2nd Tier Allocation 1,520.27  
Total Allocated Cost \$ 336,005.67

	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%	334,485.41	(285,303.24)	49,182.17	1,520.27	50,702.43
Total	<u>100.00</u>	<u>100.00%</u>	<u>334,485.41</u>	<u>(285,303.24)</u>	<u>49,182.17</u>	<u>1,520.27</u>	<u>50,702.43</u>

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 13  
FISCAL 2016

RACINE COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office  
Function: Security Services

Total 1st Tier Allocation \$ 20,724.37  
Total 2nd Tier Allocation 101.40  
Total Allocated Cost \$ 20,825.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Central Courts	100	100.00%	20,724.37	(17,444.00)	3,280.37	-	3,280.37
Other Departments		0.00%	-	-	-	101.40	101.40
Total	<u>100.00</u>	<u>100.00%</u>	<u>20,724.37</u>	<u>(17,444.00)</u>	<u>3,280.37</u>	<u>101.40</u>	<u>3,381.77</u>

Allocation Basis: Direct Allocation to Benefiting Department  
Allocation Source: Financial Records and Reports

DEPARTMENT 13  
FISCAL 2016

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

Department: Sheriff's Office

<u>Grantee Department</u>	<b>Total</b>	Child Support	Security Services
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Buildings & Facilities	-	-	-
County Executive	-	-	-
Finance Department	-	-	-
Printing & Mail Services	-	-	-
Human Resources	-	-	-
Information Systems	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Central Courts	<b>3,280.37</b>	-	3,280.37
Sheriff's Office	-	-	-
Child Support	<b>50,702.43</b>	50,702.43	-
Human Services	-	-	-
Behavioral Health	-	-	-
Ridgewood Care Center	-	-	-
Workforce Development	-	-	-
Communications	-	-	-
Detention Center	-	-	-
Jail	-	-	-
Jail Alternatives	-	-	-
Register of Deeds	-	-	-
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	<b>101.40</b>	-	101.40
	<b>54,084.20</b>	<b>50,702.43</b>	<b>3,381.77</b>