

CENTRAL SERVICES COST ALLOCATION PLAN

RACINE COUNTY, WISCONSIN

Based on 2013 Financials (6.2.14)



Racine County Wisconsin

Since 1836



Sequoia Consulting Group

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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 2015 based on actual expenditures and offsetting revenues occurring during fiscal year 2013.

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

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

This plan was prepared in accordance with the Office of Management and Budget Circular A-87 (OMB A-87) and with ASMB C-10 used as guidance for determination of cost allocation and basis selection.

The Summary of Allocated Costs shows all central services departments and the amount of costs allocated to each listed grantee department. The sum of costs allocated by all central services departments to one grantee department is the total allocated costs or fixed costs for 2013. When the 2013 fixed costs are compared to the 2011 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2013 fixed costs the resulting total is referred to as the Proposed Cost for 2015. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

CERTIFICATE OF COST ALLOCATION PLAN

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, 2013 are allowable in accordance with requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal Awards 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 allocated to Federal Awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which that 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:

 _____

Name of Official:

Margaret M. Hamers _____

Title:

Interim Finance Director _____

Date of Execution:

May 8, 2014 _____

RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

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COST ALLOCATION PLAN

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**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2013**

6.2.14 Central Service Departments	Child Support	Human Services	Ridgewood Care Center	Workforce Development	Communications
Building Depreciation	\$ -	\$ 147,615	\$ -	\$ 129,101	\$ 4,886
Equipment Depreciation	-	-	-	-	-
Insurance	2,468	1,081	1,228	420	5,355
Special Accounting	1,230	23,400	5,765	6,444	684
Buildings & Facilities	-	59,522	(37,794)	32,856	27,975
County Executive	5,723	40,726	37,278	3,315	11,881
Finance Department	29,534	169,098	124,419	55,006	42,172
Printing / Mail Services	11,019	43,881	4,893	366	462
Human Resources	22,582	133,862	152,097	3,844	49,009
Information Systems	104,647	415,537	137,914	4	10,093
County Treasurer	1,915	37,187	12,777	3,008	622
Corporation Counsel	61,660	212,769	11,759	-	-
Central Courts	115,117	-	-	-	-
Sheriff	17,039	-	-	-	-
Total Allocated Costs	372,933	1,284,677	450,337	234,365	153,140
Rollforward Adjustment	10,836	(306,371)	7,825	(125,358)	-
Total Proposed Costs	\$ 383,769	\$ 978,307	\$ 458,162	\$ 109,007	\$ 153,140

**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2013**

6.2.14 Central Service Departments	Detention Center	Jail & Jail Alternatives	Real Property Lister	Register of Deeds	County Clerk	District Attorney
Building Depreciation	\$ 84,473	\$ 895,314	\$ 3,057	\$ 10,916	\$ 4,028	\$ 15,125
Equipment Depreciation	-	-	-	-	-	-
Insurance	1,785	10,088	210	525	446	1,013
Special Accounting	551	1,815	69	423	187	979
Buildings & Facilities	21,498	1,236,173	11,281	40,283	14,863	55,815
County Executive	4,160	22,288	463	1,254	1,231	2,599
Finance Department	15,960	82,439	2,194	8,881	5,361	14,960
Printing / Mail Services	-	2,640	1,260	4,055	19,696	2,805
Human Resources	16,336	96,670	1,921	4,805	4,084	9,274
Information Systems	4,030	125,955	5,994	24,764	12,006	92
County Treasurer	1,290	2,832	475	9,803	5,865	735
Corporation Counsel	-	22,791	-	-	7,024	2,213
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total Allocated Costs	150,083	2,499,004	26,925	105,709	74,790	105,609
Rollforward Adjustment	-	-	-	-	-	-
Total Proposed Costs	\$ 150,083	\$ 2,499,004	\$ 26,925	\$ 105,709	\$ 74,790	\$ 105,609

**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2013**

6.2.14 Central Service Departments	Victim Witness	Victim Advocate	Emergency Management	Planning & Development Services
Building Depreciation	\$ 7,820	\$ 564	\$ 10,536	\$ -
Equipment Depreciation	-	-	-	-
Insurance	630	-	123	628
Special Accounting	192	20	108	699
Buildings & Facilities	28,858	2,080	14,545	-
County Executive	1,385	7	299	1,806
Finance Department	5,715	174	1,700	9,888
Printing / Mail Services	1,580	566	31	-
Human Resources	5,766	-	1,130	5,752
Information Systems	36	-	4,030	23,970
County Treasurer	80	58	118	2,661
Corporation Counsel	-	-	2,282	2,510
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total Allocated Costs	52,061	3,469	34,902	47,914
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 52,061	\$ 3,469	\$ 34,902	\$ 47,914

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2013**

6.2.14 Central Service Departments	Harbor / Marina	UW Extension	Parks w/Golf Course	Highway w/Fleet	Land Conservation	Lakeshores Library
Building Depreciation	\$ -	\$ 4,951	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-
Insurance	-	-	79	53,971	236	-
Special Accounting	1,663	162	3,660	6,813	202	-
Buildings & Facilities	-	9,869	-	-	-	-
County Executive	1,207	61	3,842	15,400	569	116
Finance Department	25,161	1,506	23,271	70,987	3,244	-
Printing / Mail Services	685	3,384	235	339	260	-
Human Resources	-	-	9,773	56,402	2,162	-
Information Systems	-	25,977	2,070	36,072	7,997	-
County Treasurer	10,351	579	6,263	1,580	610	-
Corporation Counsel	6,311	-	4,371	22,459	-	-
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total Allocated Costs	45,377	46,491	53,563	264,025	15,280	116
Rollforward Adjustment	-	-	-	-	-	-
Total Proposed Costs	\$ 45,377	\$ 46,491	\$ 53,563	\$ 264,025	\$ 15,280	\$ 116



**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2013**

6.2.14 Central Service Departments	Veterans Service	Medical Examiner	Courts & Judicial	Other Departments	Total Allocated Costs
Building Depreciation	\$ 2,085	\$ 358	\$ -	\$ 29,609	\$ 1,350,437
Equipment Depreciation	-	-	-	-	-
Insurance	210	113	-	2,231	82,841
Special Accounting	212	487	-	5,067	60,830
Buildings & Facilities	531	1,320	-	115,082	1,634,754
County Executive	517	419	-	8,646	165,194
Finance Department	3,129	4,661	-	88,748	788,208
Printing / Mail Services	603	73	-	14,894	113,727
Human Resources	1,921	1,033	-	20,418	598,842
Information Systems	3,996	4,001	-	4,198	953,382
County Treasurer	119	413	-	81,605	180,945
Corporation Counsel	-	-	-	49,198	405,347
Central Courts	-	-	1,071,099	-	1,186,216
Sheriff	-	-	-	-	17,039
Total Allocated Costs	13,323	12,877	1,071,099	419,697	7,537,764
Rollforward Adjustment	-	-	-	-	(413,067)
Total Proposed Costs	\$ 13,323	\$ 12,877	\$ 1,071,099	\$ 419,697	\$ 13,168,353

**SCHEDULE OF FIXED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2013**

Grantee Department	Final Costs 2013	Fixed Costs 2011	Rollforward	Actual Costs with Rollforward
Child Support	372,933.12	362,097.00	10,836.12	383,769.25
Human Services	1,284,677.27	1,591,048.00	(306,370.73)	978,306.54
Ridgewood Care Center	450,336.90	442,512.00	7,824.90	458,161.80
Workforce Development	234,365.24	359,723.00	(125,357.76)	109,007.49
Communications	153,139.64	-	-	153,139.64
Detention Center	150,082.57	-	-	150,082.57
Jail & Jail Alternatives	2,499,004.09	-	-	2,499,004.09
Real Property Lister	26,924.82	-	-	26,924.82
Register of Deeds	105,709.17	-	-	105,709.17
County Clerk	74,790.35	-	-	74,790.35
District Attorney	105,608.80	-	-	105,608.80
Victim Witness	52,061.26	-	-	52,061.26
Victim Advocate	3,468.58	-	-	3,468.58
Emergency Management	34,902.29	-	-	34,902.29
Planning & Development Services	47,914.13	-	-	47,914.13
Harbor / Marina	45,376.80	-	-	45,376.80
UW Extension	46,490.61	-	-	46,490.61
Parks w/Golf Course	53,563.09	-	-	53,563.09
Highway w/Fleet	264,024.70	-	-	264,024.70
Land Conservation	15,279.52	-	-	15,279.52
Lakeshores Library	115.59	-	-	115.59
Veterans Service	13,322.73	-	-	13,322.73
Medical Examiner	12,877.07	-	-	12,877.07
Courts & Judicial	1,071,099.38	-	-	1,071,099.38
Other Departments	419,696.55	-	-	419,696.55
	<u>7,537,764.25</u>	<u>2,755,380.00</u>	<u>(413,067.46)</u>	<u>7,124,696.79</u>

**SCHEDULE OF DEPARTMENTAL COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2013**

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 1,834,153	\$ -	\$ -	\$ 1,834,153
Equipment Depreciation	-	129,906	-	-	129,906
Insurance	108,634	-	-	-	108,634
Special Accounting	85,641	-	-	-	85,641
Buildings & Facilities	3,239,432	(833,969)	-	(77,642)	2,327,822
County Executive	231,917	-	(40,632)	-	191,285
Finance Department	1,174,112	(87,931)	-	-	1,086,181
Printing / Mail Services	109,366	(10,128)	-	-	99,239
Human Resources	733,087	(31,158)	-	-	701,928
Information Systems	1,185,420	(29,253)	-	(9,968)	1,146,199
County Treasurer	402,256	-	(231,507)	-	170,748
Corporation Counsel	554,797	(390)	-	(52,713)	501,694
Central Courts	3,801,987	(3,801,987)	-	-	-
Sheriff	13,236,249	-	(13,044,394)	(188,238)	3,618
less unallocated Incoming costs					(849,282)
	<u>\$ 24,862,897</u>	<u>\$ (2,830,757)</u>	<u>\$ (13,316,533)</u>	<u>\$ (328,560)</u>	<u>\$ 7,537,764</u>

**SCHEDULE OF ALLOCATION BASIS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2013**

Department	Departmental Function	Allocation Base
1	Building Depreciation Courthouse Law Enforcement Center Racine County Services Center Burlington Center (WRCSC)	Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department
2	Equipment Depreciation Equipment Depreciation	Equipment Depreciation by Department for FY 2013
3	Insurance Property & Contents Department Specific Employee Insurance	Number of Employees by Department Not Direct Billed for Property & Contents Coverage Direct Allocation to Benefiting Department County FTEs by Department
4	Special Accounting General Audit Services Cost Allocation Plan	Accounts Payable Disbursements Processed During 2013 Central Service Functions Analyzed During Preparation of 2012 Indirect Cost Allocation Plan
5	Buildings & Facilities Courthouse Law Enforcement Center Racine County Services Center Burlington Center (WRCSC) Other Buildings	Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Direct Allocation to Benefiting Department
6	County Executive Department Oversight Budgeting Department Specific	Number of County FTEs by Department Number of AP and Payroll Disbursements by Department During 2013 Direct Allocation to Benefiting Department
7	Finance Department Accounting & Budgets Payroll Purchasing Audit Copier Pool Support Departmental Support	Number of Expenditure Transactions by Department with Reduced Weighting Applied - Less Effort Required Payroll Disbursements During 2013 w/ Ridgewood, Highway and Parks Weighted @65% - less effort required. Purchase Orders by Department During 2013 Total AP and Receipt Transactions Processed by Department During 2013 Copy Charges by Department During 2013 Direct Allocation to Benefiting Departments
8	Printing / Mail Services Printing Services Postage/Mail	Printing Charges by Department During 2013 Postage Charges by Department During 2013
9	Human Resources Personnel Administration Payroll Department Specific	Number of County FTEs by Department Payroll Disbursements by Department During 2013 Direct Allocation to Benefiting Department(s)
10	Information Systems Computer Operations Child Support and Human Services Telephone Departmental Costs	Number of PC Devices by Department Direct Allocation to Benefiting Department during 2013 Number of Telecommunications Lines Supported by IS Direct Allocation to Benefiting Department
11	County Treasurer Receipts Banking	Number of General Receipts Processed by Department During 2013 Number of AP and Payroll Disbursements by Department During 2013
12	Corporation Counsel Departmental Support	Time and Effort by Benefiting Department During 2013
13	Central Courts Child Support Central Courts Direct	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
14	Sheriff Child Support	Direct Allocation to Benefiting Department

RACINE COUNTY, WISCONSIN

BUILDING USE

NATURE AND EXTENT OF SERVICES

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

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

- **Courthouse** – The Racine County Courthouse was constructed in 1930 and has undergone various improvements and modifications. Depreciation of \$145,812.08 is recorded for 2013 and is allocated to departments based on square footage of occupied space.
- **The Racine County Law Enforcement Center** – This facility was constructed in 1980 with a Jail addition in 1987. Depreciation for 2013 of \$685,675.44 is allocated to departments based on square footage of occupied space.
- **Racine County Services Center** – The Racine County Services Center (RCSC) building was purchased in 1984 to serve as the primary location for the Human Services Department, the Juvenile Detention Center and the Workforce Development Center. Depreciation of \$343,588.44 is recorded for 2013 and is allocated to departments based on square footage of occupied space.
- **The Western Racine County Services Center (WRCSC)** – This facility, located in Burlington, was purchased in 1990 for \$465,079 and with subsequent improvements has recorded a depreciation expense of \$16,089.84. These cost are allocated to departments based on square footage of occupied space.



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

Ref: OMB A-87, Attachment B. Sections 15 and 26.

**DEPARTMENT 1
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDING USE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Building Depreciation

Functions:	Total	Courthouse	Law Enforcement Center	Racine County Services Center	Burlington Center (WRCS)
Cost Adjustments:					
Building Depreciation	1,191,165.80	145,812.08	685,675.44	343,588.44	16,089.84
Interest Expense	642,987.38	54,274.86	580,286.02	6,945.82	1,480.68
Total Cost Adjustments	1,834,153.18	200,086.94	1,265,961.46	350,534.26	17,570.52
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	1,834,153.18	200,086.94	1,265,961.46	350,534.26	17,570.52
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	-	-	-	-	-
Special Accounting	595.74	64.99	411.19	113.86	5.71
Buildings & Facilities	-	-	-	-	-
County Executive	-	-	-	-	-
Finance Department	-	-	-	-	-
Printing / Mail Services	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Systems	-	-	-	-	-
County Treasurer	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Central Courts	-	-	-	-	-
Sheriff	-	-	-	-	-
Total 2nd Allocation	595.74	64.99	411.19	113.86	5.71
Total 2nd Tier Allocation	595.74	64.99	411.19	113.86	5.71
Unallocated	-	-	-	-	-
Total Incoming Costs	595.74	64.99	411.19	113.86	5.71
Total Allocated Cost	1,834,748.92	200,151.93	1,266,372.65	350,648.12	17,576.23

**DEPARTMENT 1
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDING USE
FUNCTIONAL COST ALLOCATIONS**

Department: Building Depreciation
Function: Courthouse

Total 1st Tier Allocation \$ 200,086.94
Total 2nd Tier Allocation \$ 84.99
Total Allocated Cost \$ 200,151.93

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	7,832.50	9.27%	18,540.83	-	18,540.93	6.02	18,546.95
County Executive	328.44	0.39%	777.47	-	777.47	0.25	777.72
Finance Department	3,000.01	3.55%	7,101.56	-	7,101.56	2.31	7,103.87
Printing / Mail Services	1,246.50	1.47%	2,950.89	-	2,950.89	0.96	2,951.85
Human Resources	1,972.02	2.33%	4,668.12	-	4,668.12	1.52	4,669.64
Information Systems	6,868.50	8.13%	16,261.33	-	16,261.33	5.28	16,266.61
County Treasurer	1,302.50	1.54%	3,083.25	-	3,083.25	1.00	3,084.25
Corporation Counsel	804.02	0.71%	1,429.83	-	1,429.83	0.46	1,430.30
Central Courts	30,884.75	36.54%	73,109.71	-	73,109.71	23.75	73,133.46
Sheriff	300.00	0.35%	710.15	-	710.15	0.23	710.38
Real Property Lister	1,291.00	1.53%	3,056.03	-	3,056.03	0.99	3,057.02
Register of Deeds	4,610.00	5.45%	10,912.69	-	10,912.69	3.54	10,916.24
County Clerk	1,701.00	2.01%	4,026.57	-	4,026.57	1.31	4,027.88
District Attorney	6,387.50	7.56%	15,120.35	-	15,120.35	4.91	15,125.26
Victim Witness	3,302.50	3.91%	7,817.61	-	7,817.61	2.54	7,820.15
Victim Advocate	238.00	0.28%	563.39	-	563.39	0.18	563.57
Medical Examiner	151.01	0.18%	357.46	-	357.46	0.12	357.57
Other Departments	12,504.25	14.79%	29,599.79	-	29,599.79	9.61	29,609.41
Total	84,525.50	100.00%	200,086.94	-	200,086.94	84.99	200,151.93

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDING USE
FUNCTIONAL COST ALLOCATIONS**

**Department: Building Depreciation
Function: Law Enforcement Center**

Total 1st Tier Allocation	\$ 1,265,961.46
Total 2nd Tier Allocation	411.19
Total Allocated Cost	\$ 1,266,372.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	5,481.00	2.28%	28,864.07	-	28,864.07	9.38	28,873.44
Central Courts	45,316.02	18.85%	238,643.43	-	238,643.43	77.51	238,720.95
Sheriff	16,713.00	6.95%	88,014.08	-	88,014.08	28.59	88,042.66
Communications	927.50	0.39%	4,884.40	-	4,884.40	1.59	4,885.99
Jail & Jail Alternatives	169,956.00	70.70%	895,023.07	-	895,023.07	290.71	895,313.78
Emergency Management	2,000.00	0.83%	10,532.41	-	10,532.41	3.42	10,535.83
Total	240,393.52	100.00%	1,265,961.46	-	1,265,961.46	411.19	1,266,372.65

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDING USE
FUNCTIONAL COST ALLOCATIONS**

Department: Building Depreciation
Function: Racine County Services Center

Total 1st Tier Allocation \$ 350,534.26
Total 2nd Tier Allocation 113.86
Total Allocated Cost \$ 350,648.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	33282	38.497%	134,945.94	-	134,945.94	43.83	134,989.77
Workforce Development	31830	36.818%	129,058.63	-	129,058.63	41.92	129,100.55
Detention Center	20827	24.091%	84,445.62	-	84,445.62	27.43	84,473.05
Veterans Service	514	0.595%	2,084.08	-	2,084.08	0.68	2,084.75
Total	<u>86,453</u>	<u>100.00%</u>	<u>350,534.26</u>	<u>-</u>	<u>350,534.26</u>	<u>113.86</u>	<u>350,648.12</u>

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDING USE
FUNCTIONAL COST ALLOCATIONS**

Department: Building Depreciation
Function: Burlington Center (WRCSC)

Total 1st Tier Allocation \$ 17,570.52
Total 2nd Tier Allocation 5.71
Total Allocated Cost \$ 17,576.23

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	10,200.00	71.831%	12,621.08	-	12,621.08	4.10	12,625.18
UW Extension	4,000.00	28.169%	4,949.44	-	4,949.44	1.61	4,951.05
Total	14,200.00	100.00%	17,570.52	-	17,570.52	5.71	17,576.23

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDING USE**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Courthouse	Law Enforcement Center	Racine County Services Center	Burlington Center (WRCSC)
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	-	-	-	-	-
Special Accounting	-	-	-	-	-
Buildings & Facilities	47,420.39	18,546.95	28,873.44	-	-
County Executive	777.72	777.72	-	-	-
Finance Department	7,103.87	7,103.87	-	-	-
Printing / Mail Services	2,951.65	2,951.65	-	-	-
Human Resources	4,689.64	4,689.64	-	-	-
Information Systems	16,266.61	16,266.61	-	-	-
County Treasurer	3,084.25	3,084.25	-	-	-
Corporation Counsel	1,430.30	1,430.30	-	-	-
Central Courts	311,854.41	73,133.46	238,720.95	-	-
Sheriff	88,753.05	710.38	88,042.66	-	-
Child Support	-	-	-	-	-
Human Services	147,614.95	-	-	134,989.77	12,625.18
Ridgewood Care Center	-	-	-	-	-
Workforce Development	129,100.55	-	-	129,100.55	-
Communications	4,885.99	-	4,885.99	-	-
Detention Center	84,473.05	-	-	84,473.05	-
Jail & Jail Alternatives	895,313.78	-	895,313.78	-	-
Real Property Lister	3,057.02	3,057.02	-	-	-
Register of Deeds	10,916.24	10,916.24	-	-	-
County Clerk	4,027.88	4,027.88	-	-	-
District Attorney	15,125.26	15,125.26	-	-	-
Victim Witness	7,820.15	7,820.15	-	-	-
Victim Advocate	563.57	563.57	-	-	-
Emergency Management	10,535.83	-	10,535.83	-	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	-	-	-	-	-
UW Extension	4,951.05	-	-	-	4,951.05
Parks w/Golf Course	-	-	-	-	-
Highway w/Fleet	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	2,084.75	-	-	2,084.75	-
Medical Examiner	357.57	357.57	-	-	-
Courts & Judicial	-	-	-	-	-
Other Departments	29,609.41	29,609.41	-	-	-
1,834,748.92	200,151.93	1,266,372.65	350,648.12	17,576.23	

**DEPARTMENT 2
FISCAL 2013**

**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 \$129,905.82 was recorded as 2013 depreciation expense for the Central Services Departments and has been allocated accordingly.

Ref: OMB A-87, Attachment B. Section 15.



**DEPARTMENT 2
FISCAL 2013**

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

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	129,905.82	129,905.82
Total Cost Adjustments	129,905.82	129,905.82
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	129,905.82	129,905.82
2nd Allocation		
Equipment Depreciation	-	-
Insurance	-	-
Special Accounting	148.94	148.94
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing / Mail Services	-	-
Human Resources	-	-
Information Systems	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff	-	-
Building Depreciation	-	-
Total 2nd Allocation	148.94	148.94
Total 2nd Tier Allocation	148.94	148.94
Unallocated	-	-
Total Incoming Costs	148.94	148.94
Total Allocated Cost	130,054.76	130,054.76
Consulting Group		



**DEPARTMENT 2
FISCAL 2013**

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

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 129,905.82
Total 2nd Tier Allocation 148.94
Total Allocated Cost \$ 130,054.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	60,260.16	46.39%	60,260.16	-	60,260.16	69.09	60,329.25
Finance Department	9,048.00	6.97%	9,048.00	-	9,048.00	10.37	9,058.37
Printing / Mail Services	5,599.20	4.31%	5,599.20	-	5,599.20	6.42	5,605.62
Information Systems	51,675.84	39.78%	51,675.84	-	51,675.84	59.25	51,735.09
Central Courts	3,322.62	2.56%	3,322.62	-	3,322.62	3.81	3,326.43
		-	-		-	-	-
Total	129,905.82	100.00%	129,905.82	-	129,905.82	148.94	130,054.76

Allocation Basis: Equipment Depreciation by Department for FY 2013

Allocation Source: Accounting Records and Reports

**DEPARTMENT 2
FISCAL 2013**

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

Department: Equipment Depreciation

<u>Grantee Department</u>	Total	Equipment Depreciation
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	-	-
Special Accounting	-	-
Buildings & Facilities	60,329.25	60,329.25
County Executive	-	-
Finance Department	9,058.37	9,058.37
Printing / Mail Services	5,605.62	5,605.62
Human Resources	-	-
Information Systems	51,735.09	51,735.09
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	3,326.43	3,326.43
Sheriff	-	-
	<hr/> 130,054.76	<hr/> 130,054.76

**DEPARTMENT 3
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
PROPERTY & LIABILITY INSURANCE
NATURE AND EXTENT OF SERVICES**

Racine County provides various types of insurance coverage to protect its employees and property. Insurance premiums are charged directly to some departments/programs including: Ridgewood, Care Center, Human Services, Parks/Golf, Sheriff and Highway/Fleet, for various types of coverage.

Insurance Premiums are allocated to those departments not direct billed based on the following functional categories:

- **Property and Boiler Coverage** premiums are allocated to benefiting departments not direct billed, based on the value of the building occupied and its contents.
- **Department Specific** relates to costs that have been identified as benefiting specific departments/programs and have been allocated accordingly.
- **Employee Liability** coverage has been allocated based on the number of FTEs by benefiting department during 2013.

OMB A-87, Attachment B. 25

**DEPARTMENT 3
FISCAL 2013**

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

Department: Insurance

Functions:	Total	General & Administrative	Property & Contents	Department Specific	Employee Insurance
Expenditures:					
Employee Insurance	5,331.00				5,331.00
Vehicle Insurance	66,281.68			66,281.68	
Fire and Extended Insurance	29,890.43		29,890.43		
Boiler Insurance	7,130.82		7,130.82		
Total Expenditures	108,633.93		37,021.25	66,281.68	5,331.00
Disallowed / Capitalized	-				
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	108,633.93	-	37,021.25	66,281.68	5,331.00
2nd Allocation					
Insurance					
Special Accounting	1,547.06		527.22	943.92	75.92
Buildings & Facilities	-		-	-	-
County Executive	422.44		143.96	257.74	20.73
Finance Department	10,358.98		3,530.22	6,320.39	508.35
Printing / Mail Services	21.85		7.45	13.33	1.07
Human Resources	-		-	-	-
Information Systems	-		-	-	-
County Treasurer	669.65		229.21	408.58	32.86
Corporation Counsel	7,927.93		2,701.75	4,837.13	389.05
Central Courts	-		-	-	-
Sheriff	-		-	-	-
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 2nd Allocation	20,947.89	-	7,138.81	12,781.10	1,027.98
Total 2nd Tier Allocation	20,947.89	-	7,138.81	12,781.10	1,027.98
Unallocated	-				
Total Incoming Costs	20,947.89	-	7,138.81	12,781.10	1,027.98
Total Allocated Cost	129,581.82	-	44,160.06	79,062.78	6,358.98
Total Cost Adjustments					
Unallocated					
Incoming Allocations:					
By Total Expenditure	108,633.93		37,021.25	66,281.68	5,331.00
			0.34	0.61	0.05

**DEPARTMENT 3
FISCAL 2013**

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

Department:	Insurance
Function:	Property & Contents
Total 1st Tier Allocation	\$ 37,021.25
Total 2nd Tier Allocation	7,138.81
Total Allocated Cost	\$ 44,160.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	13,000	2.86%	1,059.75		1,059.75	204.35	1,264.12
County Executive	2,175	0.48%	177.31		177.31	34.19	211.50
Finance Department	12,900	2.84%	1,051.81		1,051.81	202.78	1,254.40
Printing / Mail Services	1,000	0.22%	81.52		81.52	15.72	97.24
Human Resources	6,000	1.32%	489.12		489.12	94.32	583.44
Information Systems	6,000	1.32%	489.12		489.12	94.32	583.44
County Treasurer	5,000	1.10%	407.60		407.60	78.60	486.20
Corporation Counsel	5,100	1.12%	415.75		415.75	80.17	495.92
Central Courts	30,750	6.77%	2,506.75		2,506.75	483.38	2,990.13
Sheriff	120,000	26.42%	9,782.44		9,782.44	1,886.35	11,668.79
Child Support	23,500	5.17%	1,915.73		1,915.73	369.41	2,285.14
Workforce Development	4,000	0.88%	326.08		326.08	62.88	388.96
Communications	51,000	11.23%	4,157.54		4,157.54	801.70	4,959.24
Detention Center	17,000	3.74%	1,385.85		1,385.85	267.23	1,653.08
Jail & Jail Alternatives	96,075	21.16%	7,832.07		7,832.07	1,510.26	9,342.33
Real Property Lister	2,000	0.44%	163.04		163.04	31.44	194.48
Register of Deeds	5,000	1.10%	407.60		407.60	78.60	486.20
County Clerk	4,250	0.94%	346.46		346.46	66.81	413.27
District Attorney	9,850	2.12%	786.67		786.67	151.69	938.37
Victim Witness	6,000	1.32%	489.12		489.12	94.32	583.44
Emergency Management	1,175	0.26%	95.79		95.79	18.47	114.26
Planning & Development Services	5,885	1.32%	487.90		487.90	94.08	581.98
Land Conservation	2,250	0.50%	183.42		183.42	35.37	218.79
Veterans Service	2,000	0.44%	163.04		163.04	31.44	194.48
Medical Examiner	1,075	0.24%	87.63		87.63	16.90	104.53
Other Departments	21,250	4.88%	1,732.31		1,732.31	334.04	2,066.35
Total	454,135.00	100.00%	37,021.25	-	37,021.25	7,138.81	44,160.06

Allocation Basis: Number of Employees by Department Not Direct Billed for Property & Contents Coverage

Allocation Source: Finance Department Records and Insurance Policy Reports

**DEPARTMENT 3
FISCAL 2013**

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

Department:	Insurance						
Function:	Department Specific						
Total 1st Tier Allocation	\$	66,281.68					
Total 2nd Tier Allocation		<u>12,781.10</u>					
Total Allocated Cost	\$	79,062.78					

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Sheriff	21,409.76	32.30%	21,409.76		21,409.76	4,128.45	25,538.21
Highway w/Fleet	44,871.92	67.70%	44,871.92		44,871.92	8,652.66	53,524.58
Total	<u>66,281.68</u>	<u>100.00%</u>	<u>66,281.68</u>	<u>-</u>	<u>66,281.68</u>	<u>12,781.10</u>	<u>79,062.78</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3
FISCAL 2013**

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

Department: Insurance
Function: Employee Insurance

Total 1st Tier Allocation	\$ 5,331.00
Total 2nd Tier Allocation	<u>1,027.98</u>
Total Allocated Cost	\$ 6,358.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	13	1.59%	84.58		84.58	18.31	100.89
County Executive	2.175	0.27%	14.15		14.15	2.73	16.88
Finance Department	12.9	1.57%	83.93		83.93	16.18	100.11
Printing / Mail Services	1	0.12%	6.51		6.51	1.25	7.76
Human Resources	6	0.73%	39.04		39.04	7.53	46.56
Information Systems	6	0.73%	39.04		39.04	7.53	46.56
County Treasurer	5	0.61%	32.53		32.53	6.27	38.80
Corporation Counsel	5.1	0.62%	33.18		33.18	6.40	39.58
Central Courts	30.75	3.75%	200.06		200.06	38.58	238.63
Sheriff	120	14.64%	780.70		780.70	150.54	931.25
Child Support	23.5	2.87%	152.89		152.89	29.48	182.37
Human Services	138.3	17.00%	906.27		906.27	174.78	1,081.02
Ridgewood Care Center	158.275	19.32%	1,029.72		1,029.72	198.56	1,228.28
Workforce Development	4	0.49%	26.02		26.02	5.02	31.04
Communications	51	6.22%	331.80		331.80	63.98	395.78
Detention Center	17	2.07%	110.80		110.80	21.33	131.93
Jail & Jail Alternatives	96.075	11.72%	625.05		625.05	120.53	745.58
Real Property Lister	2	0.24%	13.01		13.01	2.51	15.52
Register of Deeds	5	0.61%	32.53		32.53	6.27	38.80
County Clerk	4.25	0.52%	27.65		27.65	5.33	32.98
District Attorney	9.65	1.18%	62.78		62.78	12.11	74.89
Victim Witness	6	0.73%	39.04		39.04	7.53	46.56
Emergency Management	1.175	0.14%	7.64		7.64	1.47	9.12
Planning & Development Services	5.985	0.73%	38.94		38.94	7.51	46.45
Parks w/Golf Course	10.17	1.24%	66.16		66.16	12.76	78.92
Highway w/Fleet	57.535	7.02%	374.31		374.31	72.18	446.49
Land Conservation	2.25	0.27%	14.64		14.64	2.82	17.46
Veterans Service	2	0.24%	13.01		13.01	2.51	15.52
Medical Examiner	1.075	0.13%	6.99		6.99	1.35	8.34
Other Departments	21.25	2.59%	138.25		138.25	26.66	164.91
Total	819.415	100.00%	5,331.00	-	5,331.00	1,027.98	6,358.98

Allocation Basis: County FTEs by Department
Allocation Source: Finance Department Records and Reports

**DEPARTMENT 3
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
PROPERTY & LIABILITY INSURANCE**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

<u>Grantee Department</u>	Total	Property & Contents	Department Specific	Employee Insurance
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance	-	-	-	-
Special Accounting	-	-	-	-
Buildings & Facilities	1,365.00	1,264.12	-	100.89
County Executive	228.38	211.50	-	16.88
Finance Department	1,354.50	1,254.40	-	100.11
Printing / Mail Services	105.00	97.24	-	7.76
Human Resources	630.00	583.44	-	46.56
Information Systems	630.00	583.44	-	46.56
County Treasurer	525.00	486.20	-	38.80
Corporation Counsel	535.50	495.92	-	39.58
Central Courts	3,228.76	2,990.13	-	238.63
Sheriff	38,138.25	11,668.79	25,538.21	931.25
Child Support	2,467.51	2,285.14	-	182.37
Human Services	1,081.02	-	-	1,081.02
Ridgewood Care Center	1,228.28	-	-	1,228.28
Workforce Development	420.00	388.96	-	31.04
Communications	5,355.02	4,959.24	-	395.78
Detention Center	1,785.01	1,653.08	-	131.93
Jail & Jail Alternatives	10,087.91	9,342.33	-	745.58
Real Property Lister	210.00	194.48	-	15.52
Register of Deeds	525.00	486.20	-	38.80
County Clerk	446.25	413.27	-	32.98
District Attorney	1,013.25	938.37	-	74.89
Victim Witness	630.00	583.44	-	46.56
Victim Advocate	-	-	-	-
Emergency Management	123.38	114.26	-	9.12
Planning & Development Services	628.43	581.98	-	46.45
Harbor / Marina	-	-	-	-
UW Extension	-	-	-	-
Parks w/Golf Course	78.92	-	-	78.92
Highway w/Fleet	53,971.07	-	53,524.58	446.49
Land Conservation	236.25	218.79	-	17.46
Lakeshores Library	-	-	-	-
Veterans Service	210.00	194.48	-	15.52
Medical Examiner	112.88	104.53	-	8.34
Courts & Judicial	-	-	-	-
Other Departments	2,231.26	2,066.35	-	164.91
	129,581.82	44,160.06	79,062.78	8,358.98

**DEPARTMENT 4
FISCAL 2013**

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

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

Auditing

An independent consulting firm prepares the annual audit for Racine County. Related audit costs are allocated to departments based on the number of accounts payable disbursements processed during 2013.

Indirect Cost Allocation Plan

The County also retained the services of a consulting firm to prepare its Indirect Cost Allocation Plan. This plan is necessary for the identification and eventual reimbursement of administrative program costs applicable to various federally funded programs. Costs associated with this study have been allocated based on departmental functions analyzed in the 2012 cost allocation plan – prepared during 2013.

Ref: OMB A-87, Attachment B. Section 5, 11, 26 and 33.

**DEPARTMENT 4
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
AUDIT AND ACCOUNTING CONSULTANTS
DEPARTMENTAL COSTS BY FUNCTION**

Department: Special Accounting				
Functions:	Total	General & Administrative	General Audit Services	Cost Allocation Plan
Expenditures:				
Indirect Cost Allocation Plan	7,000.00			7,000.00
Audit Services	78,641.00		78,641.00	
Total Expenditures	85,641.00	-	78,641.00	7,000.00
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Insurance	-		-	-
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	85,641.00	-	78,641.00	7,000.00
2nd Allocation				
Special Accounting	595.74		547.05	48.69
Buildings & Facilities	-		-	-
County Executive	-		-	-
Finance Department	11,674.57		10,720.33	954.24
Printing / Mail Services	-		-	-
Human Resources	-		-	-
Information Systems	-		-	-
County Treasurer	-		-	-
Corporation Counsel	3,333.76		3,061.27	272.49
Central Courts	-		-	-
Sheriff	-		-	-
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Insurance	-		-	-
Total 2nd Allocation	15,604.08	-	14,328.66	1,275.42
Unallocated	-			
Total 2nd Tier Allocation	15,604.08	-	14,328.66	1,275.42
Total Incoming Costs	15,604.08	-	14,328.66	1,275.42
Total Allocated Cost	101,245.08	-	92,969.66	8,275.42

**DEPARTMENT 4
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
AUDIT AND ACCOUNTING CONSULTANTS
FUNCTIONAL COST ALLOCATIONS**

Department: Special Accounting
Function: General Audit Services

Total 1st Tier Allocation	\$ 78,641.00
Total 2nd Tier Allocation	14,328.66
Total Allocated Cost	\$ 92,969.66

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Insurance	265	1.40%	1,100.25		1,100.25	-	1,100.25
Buildings & Facilities	586	3.09%	2,433.01		2,433.01	449.59	2,882.60
County Executive	36	0.19%	149.47		149.47	27.62	177.09
Finance Department	107	0.56%	444.25		444.25	82.09	526.35
Printing / Mail Services	548	2.89%	2,275.24		2,275.24	420.44	2,695.68
Human Resources	126	0.67%	523.14		523.14	96.67	619.81
Information Systems	163	0.86%	676.76		676.76	125.06	801.82
County Treasurer	52	0.27%	215.90		215.90	39.90	255.79
Corporation Counsel	58	0.31%	240.81		240.81	44.50	285.31
Central Courts	3,305	17.45%	13,722.01		13,722.01	2,535.67	16,257.68
Sheriff	1,329	7.02%	5,517.87		5,517.87	1,019.64	6,537.50
Child Support	250	1.32%	1,037.97		1,037.97	191.81	1,229.78
Human Services	4,757	25.11%	19,750.55		19,750.55	3,649.68	23,400.23
Ridgewood Care Center	1,172	6.19%	4,866.02		4,866.02	899.19	5,765.20
Workforce Development	1,310	6.92%	5,438.98		5,438.98	1,005.06	6,444.04
Communications	139	0.73%	577.11		577.11	106.64	683.76
Detention Center	112	0.59%	465.01		465.01	85.93	550.94
Jail & Jail Alternatives	369	1.95%	1,532.05		1,532.05	283.11	1,815.15
Real Property Lister	14	0.07%	58.13		58.13	10.74	68.87
Register of Deeds	86	0.45%	357.06		357.06	65.98	423.04
County Clerk	38	0.20%	157.77		157.77	29.15	186.93
District Attorney	199	1.05%	826.23		826.23	152.68	978.90
Victim Witness	39	0.21%	161.92		161.92	29.92	191.85
Victim Advocate	4	0.02%	16.61		16.61	3.07	19.68
Emergency Management	22	0.12%	91.34		91.34	16.88	108.22
Planning & Development Services	142	0.75%	589.57		589.57	108.95	698.51
Harbor / Marina	338	1.78%	1,403.34		1,403.34	259.32	1,662.66
UW Extension	33	0.17%	137.01		137.01	25.32	162.33
Parks w/Golf Course	744	3.93%	3,089.01		3,089.01	570.81	3,659.82
Highway w/Fleet	1,385	7.31%	5,750.37		5,750.37	1,062.60	6,812.98
Land Conservation	41	0.22%	170.23		170.23	31.46	201.68
Veterans Service	43	0.23%	178.53		178.53	32.99	211.52
Medical Examiner	99	0.52%	411.04		411.04	75.96	486.99
Other Departments	1,030	5.44%	4,276.45		4,276.45	790.24	5,066.69
Total	18,941	100.00%	78,641.00	-	78,641.00	14,328.66	92,969.66

Allocation Basis: Accounts Payable Disbursements Processed During 2013
Allocation Source: Finance Department Records & Reports



**DEPARTMENT 4
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
AUDIT AND ACCOUNTING CONSULTANTS
FUNCTIONAL COST ALLOCATIONS**

Department: Special Accounting
Function: Cost Allocation Plan

Total 1st Tier Allocation	\$ 7,000.00
Total 2nd Tier Allocation	<u>1,275.42</u>
Total Allocated Cost	\$ 8,275.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Depreciation	4	8.51%	595.74		595.74	-	595.74
Equipment Depreciation	1	2.13%	148.94		148.94	-	148.94
Insurance	3	6.38%	446.81		446.81	-	446.81
Special Accounting	4	8.51%	595.74		595.74	-	595.74
Buildings & Facilities	5	10.64%	744.68		744.68	182.20	926.88
County Executive	4	8.51%	595.74		595.74	145.76	741.51
Finance Department	8	17.02%	1,191.49		1,191.49	281.53	1,483.01
Printing / Mail Services	2	4.26%	297.87		297.87	72.88	370.75
Human Resources	3	6.38%	446.81		446.81	109.32	556.13
Information Systems	4	8.51%	595.74		595.74	145.76	741.51
County Treasurer	3	6.38%	446.81		446.81	109.32	556.13
Corporation Counsel	2	4.26%	297.87		297.87	72.88	370.75
Central Courts	2	4.26%	297.87		297.87	72.88	370.75
Sheriff	2	4.26%	297.87		297.87	72.88	370.75
Total	47	100.00%	7,000.00	-	7,000.00	1,275.42	8,275.42

Allocation Basis: Central Service Functions Analyzed During Preparation of 2012 Indirect Cost Allocation Plan

Allocation Source: 2012 Plan Prepared During 2013

**DEPARTMENT 4
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
AUDIT AND ACCOUNTING CONSULTANTS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Special Accounting

<u>Grantee Department</u>	<u>Total</u>	<u>General Audit Services</u>	<u>Cost Allocation Plan</u>
Building Depreciation	595.74	-	595.74
Equipment Depreciation	148.94	-	148.94
Insurance	1,547.06	1,100.25	446.81
Special Accounting	595.74	-	595.74
Buildings & Facilities	3,809.49	2,882.60	926.88
County Executive	918.60	177.09	741.51
Finance Department	2,009.36	526.35	1,483.01
Printing / Mail Services	3,066.43	2,895.68	370.75
Human Resources	1,175.94	619.81	556.13
Information Systems	1,543.32	801.82	741.51
County Treasurer	811.92	255.79	556.13
Corporation Counsel	656.06	285.31	370.75
Central Courts	16,628.43	16,257.88	370.75
Sheriff	6,908.26	6,537.50	370.75
Child Support	1,229.78	1,229.78	-
Human Services	23,400.23	23,400.23	-
Ridgewood Care Center	5,765.20	5,765.20	-
Workforce Development	6,444.04	6,444.04	-
Communications	683.76	683.76	-
Detention Center	550.94	550.94	-
Jail & Jail Alternatives	1,815.15	1,815.15	-
Real Property Lister	68.87	68.87	-
Register of Deeds	423.04	423.04	-
County Clerk	186.93	186.93	-
District Attorney	978.90	978.90	-
Victim Witness	191.85	191.85	-
Victim Advocate	19.68	19.68	-
Emergency Management	108.22	108.22	-
Planning & Development Services	898.51	898.51	-
Harbor / Marina	1,662.66	1,662.66	-
UW Extension	162.33	162.33	-
Parks w/Golf Course	3,659.82	3,659.82	-
Highway w/Fleet	6,812.98	6,812.98	-
Land Conservation	201.68	201.68	-
Lakeshores Library	-	-	-
Veterans Service	211.52	211.52	-
Medical Examiner	486.99	486.99	-
Courts & Judicial	-	-	-
Other Departments	5,066.69	5,066.69	-
	101,245.08	92,969.66	8,275.42

**DEPARTMENT 5
FISCAL 2013**

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

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

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

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

Ref: OMB A-87, Attachment B. Sections 10, 11, 28, 29, 35 and 38.



**DEPARTMENT 5
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDINGS AND FACILITIES
DEPARTMENTAL COSTS BY FUNCTION**

Department: Buildings & Facilities

Function	Total	General & Administrative	Courthouse	Law Enforcement Center	Racine County Service Center	Burlington Center (WRCSC)	Other Buildings
Expenditures							
Salaries & Wages	726,561.88	363,665.88	142,694.70	231,842.70	69,966.36	871.86	17,500.90
Fringe Benefits	273,069.06	99,107.98	53,638.83	87,146.20	26,266.53	327.72	4,981.71
Contracted Services	3,270.00	-	-	3,270.00	-	-	-
Random Drug Testing	1,106.50	-	1,066.66	16.87	113.57	-	-
Temporary Help	27,153.12	-	16,576.90	16,576.90	-	-	-
Janitors	104,675.61	-	48,899.49	45,970.66	826.00	8,970.56	-
Pest Control	3,629.10	-	-	726.00	1,651.00	252.00	-
Building Automation	243,963.37	-	13,569.70	146,376.30	80,116.37	-	-
Building Heat	8,141.00	-	3,070.50	-	3,070.50	-	-
HVAC	8,545.00	-	3,953.00	4,992.00	-	-	-
Elevators	56,234.69	-	21,456.40	27,507.12	7,269.36	-	-
Telephone	4,947.88	-	4,692.03	214.37	71.48	-	-
Public Liability Insurance	14,531.04	-	5,029.63	6,433.49	2,182.79	46.00	836.17
Travel Training	8,376.17	-	7,774.57	-	132.07	469.53	-
Office Supplies	1,199.99	-	1,199.99	-	-	-	-
Copy & Printing	968.13	-	968.13	-	-	-	-
Publications & Dues	1,804.45	-	1,804.45	-	-	-	-
Uniforms	1,796.65	-	111.65	1,524.96	150.00	-	-
Equipment	2,113.11	-	2,067.49	415.62	-	-	-
Janitorial Supplies	32,559.15	-	7,421.96	2,801.95	21,994.77	370.78	-
Maintenance Supplies	12,229.79	-	6,034.31	3,073.30	1,110.41	11.77	-
MIC Generator	4,167.50	-	-	2,151.00	2,016.50	-	-
Maintenance Contracts	8,495.00	-	-	-	8,495.00	-	-
Fire Inspections	1,863.00	-	634.00	862.00	367.00	-	-
Snow Removal	97,415.88	-	23,117.63	24,457.45	27,832.41	-	22,208.39
Waste Disposal	21,061.96	-	3,623.00	10,141.00	3,921.96	573.00	3,403.40
Recycling	1,261.72	-	281.72	647.00	344.00	-	149.00
Water / Sewer	150,026.64	-	7,411.03	127,747.94	12,077.00	475.67	2,316.90
Stormwater	11,026.12	-	1,626.74	3,258.36	6,172.00	-	-
Natural Gas	293,999.69	-	72,216.28	120,083.80	90,106.92	3,016.03	6,971.65
Advertising	-	-	-	-	-	-	-
Electro	1,097,976.52	-	136,743.52	543,072.94	334,188.90	13,199.52	66,776.90
Propane	3,622.34	-	-	-	-	-	3,622.34
Fuel Oil	8,532.78	-	1,503.61	2,794.79	428.41	-	645.97
Total Expenditures	3,239,432.33	362,773.65	592,800.71	1,418,862.73	701,476.42	26,594.69	134,624.13
Disallowed / Capitalized	-	-	-	-	-	-	-
Cost Adjustments							
Vandalism Reimbursement	(866.07)	-	-	(866.07)	-	-	-
Miscellaneous Revenue	(475,846.21)	-	-	-	(475,846.21)	-	-
Rent of County Property	(267,256.52)	-	-	-	(279,614.73)	-	(77,641.77)
Total Cost Adjustments	(833,968.80)	-	-	(866.07)	(755,660.94)	-	(77,641.77)
General & Administrative Allocation	-	(362,773.65)	74,757.73	178,931.90	88,462.76	3,006.96	17,015.20
Incoming Costs							
1st Allocation							
Building Depreciation	47,404.69	-	9,768.67	33,381.70	11,559.70	471.22	2,223.44
Equipment Depreciation	80,260.16	-	21,091.06	38,566.50	19,602.50	602.60	3,400.40
Insurance	1,144.34	-	235.82	364.43	279.05	11.36	53.67
Special Accounting	3,177.69	-	654.94	1,267.34	774.69	31.59	149.04
Total 1st Allocation	111,987.18	-	31,750.58	84,079.87	12,613.99	1,116.78	2,426.16
Total 1st Tier Allocation	2,917,450.71	-	698,306.03	1,681,008.54	47,091.91	33,317.82	79,723.71
2nd Allocation							
Building Depreciation	15.40	-	3.17	7.50	3.73	0.15	0.72
Equipment Depreciation	69.00	-	24.18	44.22	-	0.60	-
Insurance	220.69	-	45.47	108.64	53.81	2.19	10.36
Special Accounting	631.60	-	130.20	311.62	154.00	6.28	29.63
Buildings & Facilities	102,672.20	-	21,157.63	50,641.21	29,036.71	1,020.50	4,815.64
County Executive	3,869.41	-	756.17	1,808.66	894.79	36.47	172.11
Finance Department	46,182.49	-	9,516.95	22,778.72	11,261.83	459.07	2,186.13
Printing / Mail Services	7.12	-	1.47	3.91	1.74	0.07	0.33
Human Resources	11,331.52	-	2,305.12	5,589.09	2,763.20	112.64	531.48
Information Systems	7,668.14	-	1,886.38	3,796.98	1,877.20	76.52	361.07
County Treasurer	411.56	-	84.81	202.69	100.36	4.09	19.30
Cooperation Courses	-	-	-	-	-	-	-
Central Courts	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-
Total 2nd Allocation	172,809.38	-	35,641.94	85,294.74	42,147.30	1,718.77	8,106.74
Total 2nd Tier Allocation	172,809.38	-	35,641.94	85,294.74	42,147.30	1,718.77	8,106.74
Total Incoming Costs	364,696.57	-	67,392.42	149,374.71	54,760.96	2,835.55	10,532.80
Total Allocated Cost	2,660,360.10	-	734,950.87	1,746,303.25	89,236.21	35,036.29	84,830.46

**DEPARTMENT 5
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDINGS AND FACILITIES
FUNCTIONAL COST ALLOCATIONS**

Department: Buildings & Facilities
Function: Courthouse

Total 1st Tier Allocation	\$	699,309.03
Total 2nd Tier Allocation		35,641.84
Total Allocated Cost	\$	734,950.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	7,832.50	9.27%	64,801.01	-	64,801.01	-	64,801.01
County Executive	328.44	0.39%	2,717.29	-	2,717.29	152.64	2,869.92
Finance Department	3,000.01	3.55%	24,820.15	-	24,820.15	1,394.21	26,214.36
Printing / Mail Services	1,246.50	1.47%	10,312.73	-	10,312.73	579.29	10,892.02
Human Resources	1,972.02	2.33%	16,315.20	-	16,315.20	916.46	17,231.66
Information Systems	6,969.50	8.13%	56,833.78	-	56,833.78	3,192.49	60,026.27
County Treasurer	1,302.50	1.54%	10,776.04	-	10,776.04	605.32	11,381.35
Corporation Counsel	604.02	0.71%	4,997.31	-	4,997.31	280.71	5,278.02
Central Courts	30,884.75	36.54%	255,520.34	-	255,520.34	14,353.19	269,873.53
Sheriff	300.00	0.35%	2,482.00	-	2,482.00	139.42	2,621.43
Real Property Lister	1,291.00	1.53%	10,680.89	-	10,680.89	599.97	11,280.87
Register of Deeds	4,610.00	5.45%	38,140.14	-	38,140.14	2,142.42	40,282.57
County Clerk	1,701.00	2.01%	14,072.97	-	14,072.97	790.51	14,863.48
District Attorney	6,387.50	7.56%	52,846.02	-	52,846.02	2,968.49	55,814.51
Victim Witness	3,302.50	3.91%	27,322.74	-	27,322.74	1,534.78	28,857.52
Victim Advocate	238.00	0.28%	1,969.06	-	1,969.06	110.61	2,079.66
Medical Examiner	151.01	0.18%	1,249.33	-	1,249.33	70.18	1,319.50
Other Departments	12,504.25	14.79%	103,452.03	-	103,452.03	5,811.15	109,263.18
Total	84,525.50	100.00%	699,309.03	-	699,309.03	35,641.84	734,950.87

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDINGS AND FACILITIES
FUNCTIONAL COST ALLOCATIONS**

Department: Buildings & Facilities
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 1,661,008.54
Total 2nd Tier Allocation 85,294.74
Total Allocated Cost \$ 1,746,303.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	5,481.00	2.28%	37,871.19	-	37,871.19	-	37,871.19
Central Courts	45,316.02	18.85%	313,112.83	-	313,112.83	16,453.86	329,566.69
Sheriff	16,713.00	6.95%	115,479.13	-	115,479.13	6,068.35	121,547.48
Communications	927.50	0.39%	6,408.60	-	6,408.60	336.77	6,745.37
Jail & Jail Alternatives	169,956.00	70.70%	1,174,317.71	-	1,174,317.71	61,709.58	1,236,027.29
Emergency Management	2,000.00	0.83%	13,819.08	-	13,819.08	726.18	14,545.26
Total	240,393.52	100.00%	1,661,008.54	-	1,661,008.54	85,294.74	1,746,303.28

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDINGS AND FACILITIES
FUNCTIONAL COST ALLOCATIONS**

Department: Buildings & Facilities
Function: Racine County Services Center

Total 1st Tier Allocation \$ 47,091.91
Total 2nd Tier Allocation 42,147.30
Total Allocated Cost \$ 89,239.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	33282	38.50%	18,129.08	-	18,129.08	16,225.54	34,354.61
Workforce Development	31830	36.82%	17,338.16	-	17,338.16	15,517.66	32,855.82
Detention Center	20827	24.09%	11,344.70	-	11,344.70	10,153.51	21,498.21
Veterans Service	514	0.59%	279.98	-	279.98	250.58	530.57
Total	86,453	100.00%	47,091.91	-	47,091.91	42,147.30	89,239.21

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDINGS AND FACILITIES
FUNCTIONAL COST ALLOCATIONS**

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

Total 1st Tier Allocation	\$	33,317.52
Total 2nd Tier Allocation		<u>1,718.77</u>
Total Allocated Cost	\$	35,036.29

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	10,200.00	71.83%	23,932.30	-	23,932.30	1,234.61	25,166.91
UW Extension	4,000.00	28.17%	9,385.22	-	9,385.22	484.16	9,869.38
Total	14,200.00	100.00%	33,317.52	-	33,317.52	1,718.77	35,036.29

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDINGS AND FACILITIES
FUNCTIONAL COST ALLOCATIONS**

	Department:	Buildings & Facilities
	Function:	Other Buildings
Total 1st Tier Allocation	\$	76,723.71
Total 2nd Tier Allocation		<u>8,106.74</u>
Total Allocated Cost	\$	84,830.46

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Sheriff	34,716.02	20.97%	16,089.00	-	16,089.00	1,699.99	17,788.98
Ridgewood Care Center	77,764.57	46.97%	36,039.67	(77,641.77)	(41,602.10)	3,806.00	(37,794.09)
Communications	41,431.29	25.03%	19,201.16	-	19,201.16	2,028.82	21,229.98
Jail & Jail Alternatives	283.50	0.17%	131.39	-	131.39	13.88	145.27
Other Departments	11,355.15	6.86%	5,262.50		5,262.50	556.04	5,818.54
Total	<u>165,550.53</u>	<u>100.00%</u>	<u>76,723.71</u>	<u>(77,641.77)</u>	<u>(918.06)</u>	<u>8,106.74</u>	<u>7,188.69</u>

Allocation Basis: Direct Allocation to Benefiting Department
 Allocation Source: Finance and Maintenance Department

**DEPARTMENT 5
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
BUILDINGS AND FACILITIES**

Department: Buildings & Facilities

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Grantee Department	Total	Courthouse	Law Enforcement Center	Racine County Services Center	Burlington Center (WRCBC)	Other Buildings
Building Depreciation	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Special Accounting	-	-	-	-	-	-
Buildings & Facilities	102,672.20	64,801.01	37,871.19	-	-	-
County Executive	2,869.92	2,869.92	-	-	-	-
Finance Department	26,214.36	26,214.36	-	-	-	-
Printing / Mail Services	10,892.02	10,892.02	-	-	-	-
Human Resources	17,231.66	17,231.66	-	-	-	-
Information Systems	60,026.27	60,026.27	-	-	-	-
County Treasurer	11,381.35	11,381.35	-	-	-	-
Corporation Counsel	5,278.02	5,278.02	-	-	-	-
Central Courts	599,440.23	269,873.53	329,566.69	-	-	-
Sheriff	141,957.89	2,621.43	121,547.48	-	-	17,788.98
Child Support	-	-	-	-	-	-
Human Services	59,521.52	-	-	34,354.61	25,166.91	-
Ridgewood Care Center	(37,794.09)	-	-	-	-	(37,794.09)
Workforce Development	32,855.82	-	-	32,855.82	-	-
Communications	27,975.35	-	6,745.37	-	-	21,229.98
Detention Center	21,498.21	-	-	21,498.21	-	-
Jail & Jail Alternatives	1,236,172.55	-	1,236,027.29	-	-	145.27
Real Property Lister	11,280.87	11,280.87	-	-	-	-
Register of Deeds	40,282.57	40,282.57	-	-	-	-
County Clerk	14,863.48	14,863.48	-	-	-	-
District Attorney	55,814.51	55,814.51	-	-	-	-
Victim Witness	28,857.52	28,857.52	-	-	-	-
Victim Advocate	2,079.66	2,079.66	-	-	-	-
Emergency Management	14,545.26	-	14,545.26	-	-	-
Planning & Development Services	-	-	-	-	-	-
Harbor / Marina	-	-	-	-	-	-
UW Extension	9,869.38	-	-	-	9,869.38	-
Parks w/Golf Course	-	-	-	-	-	-
Highway w/Fleet	-	-	-	-	-	-
Land Conservation	-	-	-	-	-	-
Lakeshore Library	-	-	-	-	-	-
Veterans Service	530.57	-	-	530.57	-	-
Medical Examiner	1,319.50	1,319.50	-	-	-	-
Courts & Judicial	-	-	-	-	-	-
Other Departments	115,081.72	109,263.18	-	-	-	5,818.54
Total	2,612,718.33	734,950.87	1,746,303.28	89,239.21	35,036.29	7,188.69

**DEPARTMENT 6
FISCAL 2013**

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

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

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

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

- **Department 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.
- **Budgeting** preparation, development and monitoring has been allocated based on the number of Accounts Payable and Payroll disbursements by department during 2013.
- **Department Specific** related costs have been assigned directly to the benefiting departments based on time/effort analysis by County Executive’s staff.

Ref: OMB A-87, Attachment B, Sections 11, 23 and 33.

**DEPARTMENT 6
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
OFFICE OF THE COUNTY EXECUTIVE
DEPARTMENTAL COSTS BY FUNCTION**

Department: County Executive

Functions	Total	General & Administrative	Department Oversight	Budgeting	Department Specific	General Government
Expenditures:						
Salaries & Wages	164,372.35	40,106.85	63,776.47	34,353.82	5,917.40	20,217.80
Fringe Benefits	52,114.28	12,715.88	20,220.34	10,891.88	1,876.11	6,410.05
Telephone	1,346.66	1,346.66				
Public Liability Insurance	2,465.59	2,465.59				
Travel	4,529.00	4,529.00				
Advertising	46.54					46.54
Executive Expense	742.14					742.14
Conferences	375.00	375.00				
Discretionary Account	2,674.45					2,674.45
Office Supplies	462.95	462.95				
Copy Cost	414.03	414.03				
Printing	1,062.14	1,062.14				
Publications	508.00	508.00				
Dues	804.00	804.00				
Total Expenditures	231,917.13	64,790.11	83,996.81	45,245.71	7,793.52	30,090.99
Disallowed / Capitalized	(40,632.23)	-				(40,632.23)
General & Administrative Allocation	-	(64,790.11)	33,262.07	17,911.55	3,085.24	10,541.25
Incoming Costs						
1st Allocation						
Building Depreciation	777.47	-	399.02	214.94	37.02	126.49
Equipment Depreciation	-	-	-	-	-	-
Insurance	191.46	-	98.26	52.93	9.12	31.15
Special Accounting	745.21	-	382.46	206.02	35.49	121.24
Buildings & Facilities	2,717.29	-	1,394.59	751.21	128.39	442.10
Total 1st Allocation	4,431.43	-	2,274.33	1,225.09	211.02	720.99
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	(720.99)					(720.99)
Total 1st Tier Allocation	194,995.34	-	119,623.21	64,362.36	11,089.78	-
2nd Allocation						
Building Depreciation	0.25	-	0.13	0.07	0.01	0.04
Equipment Depreciation	-	-	-	-	-	-
Insurance	36.92	-	18.95	10.21	1.76	6.01
Special Accounting	173.38	-	88.98	47.93	8.26	28.21
Buildings & Facilities	152.64	-	78.34	42.20	7.27	24.83
County Executive	485.51	-	238.91	128.69	32.17	75.74
Finance Department	2,702.48	-	1,386.99	747.12	128.69	439.89
Printing / Mail Services	507.10	-	260.26	140.19	24.15	82.50
Human Resources	1,896.05	-	973.11	524.17	90.29	308.48
Information Systems	5,745.55	-	2,948.77	1,588.39	273.60	934.79
County Treasurer	35.93	-	18.44	9.93	1.71	5.85
Corporation Counsel	26,216.16	-	13,454.85	7,247.59	1,248.39	4,265.33
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total 2nd Allocation	37,931.96	-	19,467.73	10,486.48	1,806.28	6,171.47
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	(6,171.47)					(6,171.47)
Total 2nd Tier Allocation	31,760.49	-	19,467.73	10,486.48	1,806.28	-
Total Incoming Costs	35,470.93	-	21,742.06	11,711.57	2,017.30	-
Total Allocated Cost	\$ 226,756.83	\$ -	\$ 138,990.94	\$ 74,868.83	\$ 12,996.07	\$ -

**DEPARTMENT 6
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
OFFICE OF THE COUNTY EXECUTIVE
FUNCTIONAL COST ALLOCATIONS**

Department: County Executive
Function: Department Oversight

Total 1st Tier Allocation	\$ 119,523.21
Total 2nd Tier Allocation	19,467.73
Total Allocated Cost	\$ 138,990.94

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	13.0000	1.59%	1,896.23		1,896.23	-	1,896.23
County Executive	2.1750	0.27%	317.25		317.25	-	317.25
Finance Department	12.9000	1.57%	1,881.65		1,881.65	312.26	2,193.91
Printing / Mail Services	1.0000	0.12%	145.86		145.86	24.21	170.07
Human Resources	6.0000	0.73%	875.18		875.18	145.24	1,020.42
Information Systems	6.0000	0.73%	875.18		875.18	145.24	1,020.42
County Treasurer	5.0000	0.61%	729.32		729.32	121.03	850.35
Corporation Counsel	5.1000	0.62%	743.91		743.91	123.45	867.36
Central Courts	30.7500	3.75%	4,485.32		4,485.32	744.35	5,229.67
Sheriff	120.0000	14.84%	17,503.69		17,503.69	2,904.76	20,408.45
Child Support	23.5000	2.87%	3,427.81		3,427.81	568.85	3,996.66
Human Services	139.3000	17.00%	20,318.87		20,318.87	3,371.95	23,690.81
Ridgewood Care Center	158.2750	19.32%	23,086.64		23,086.64	3,831.26	26,917.90
Workforce Development	4.0000	0.49%	583.46		583.46	96.83	680.28
Communications	51.0000	6.22%	7,439.07		7,439.07	1,234.52	8,673.59
Detention Center	17.0000	2.07%	2,479.69		2,479.69	411.51	2,891.20
Jail & Jail Alternatives	96.0750	11.72%	14,013.89		14,013.89	2,325.63	16,339.52
Real Property Lister	2.0000	0.24%	291.73		291.73	48.41	340.14
Register of Deeds	5.0000	0.61%	729.32		729.32	121.03	850.35
County Clerk	4.2500	0.52%	619.92		619.92	102.88	722.80
District Attorney	9.8500	1.18%	1,407.59		1,407.59	233.59	1,641.18
Victim Witness	6.0000	0.73%	875.18		875.18	145.24	1,020.42
Emergency Management	1.1750	0.14%	171.39		171.39	28.44	199.83
Planning & Development Services	5.9850	0.73%	873.00		873.00	144.88	1,017.87
Parks w/Golf Course	10.1700	1.24%	1,483.44		1,483.44	246.18	1,729.62
Highway w/Fleet	57.5350	7.02%	8,392.29		8,392.29	1,392.71	9,785.00
Land Conservation	2.2500	0.27%	328.19		328.19	54.46	382.66
Veterans Service	2.0000	0.24%	291.73		291.73	48.41	340.14
Medical Examiner	1.0750	0.13%	156.80		156.80	26.02	182.83
Other Departments	21.2500	2.59%	3,099.61		3,099.61	514.39	3,614.00
Total	819.4150	100.00%	119,523.21	-	119,523.21	19,467.73	138,990.94

Allocation Basis: Number of County FTEs by Department

Allocation Source: Financial Records and Reports

**DEPARTMENT 6
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
OFFICE OF THE COUNTY EXECUTIVE
FUNCTIONAL COST ALLOCATIONS**

Department: County Executive
Function: Budgeting

Total 1st Tier Allocation	\$ 64,382.35
Total 2nd Tier Allocation	10,486.48
Total Allocated Cost	\$ 74,868.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Insurance	265.0	0.66%	422.44		422.44	-	422.44
Buildings & Facilities	926.0	2.29%	1,476.13		1,476.13	-	1,476.13
County Executive	93.0	0.23%	148.25		148.25	-	148.25
Finance Department	445.0	1.10%	709.37		709.37	119.34	828.71
Printing / Mail Services	574.0	1.42%	915.01		915.01	153.93	1,068.94
Human Resources	283.0	0.70%	451.13		451.13	75.89	527.02
Information Systems	320.0	0.79%	510.11		510.11	85.81	595.92
County Treasurer	183.0	0.45%	291.72		291.72	49.07	340.79
Corporation Counsel	191.0	0.47%	304.47		304.47	51.22	355.69
Central Courts	4,110.0	10.18%	6,551.73		6,551.73	1,102.17	7,653.91
Sheriff	4,470.0	11.07%	7,125.61		7,125.61	1,198.72	8,324.32
Child Support	865.0	2.14%	1,378.89		1,378.89	231.97	1,610.86
Human Services	8,403.0	20.81%	13,395.19		13,395.19	2,253.42	15,648.61
Ridgewood Care Center	5,315.0	13.16%	8,472.62		8,472.62	1,425.32	9,897.94
Workforce Development	1,415.0	3.50%	2,255.65		2,255.65	379.46	2,635.10
Communications	1,474.0	3.65%	2,349.70		2,349.70	395.28	2,744.98
Detention Center	557.0	1.38%	887.91		887.91	149.37	1,037.28
Jail & Jail Alternatives	2,884.0	7.14%	4,597.37		4,597.37	773.40	5,370.77
Real Property Lister	88.0	0.18%	105.21		105.21	17.70	122.91
Register of Deeds	217.0	0.54%	345.92		345.92	58.19	404.11
County Clerk	149.0	0.37%	237.52		237.52	39.96	277.48
District Attorney	452.0	1.12%	720.53		720.53	121.21	841.74
Victim Witness	196.0	0.49%	312.44		312.44	52.56	365.00
Victim Advocate	4.0	0.01%	6.38		6.38	1.07	7.45
Emergency Management	53.0	0.13%	84.49		84.49	14.21	98.70
Planning & Development Services	299.0	0.74%	476.63		476.63	80.18	556.82
Harbor / Marina	338.0	0.84%	538.80		538.80	90.64	629.45
UW Extension	33.0	0.08%	52.61		52.61	8.85	61.45
Parks w/Golf Course	1,010.0	2.50%	1,610.04		1,610.04	270.85	1,880.89
Highway w/Fleet	2,891.0	7.16%	4,608.53		4,608.53	775.28	5,383.81
Land Conservation	100.0	0.25%	159.41		159.41	26.82	186.23
Veterans Service	95.0	0.24%	151.44		151.44	25.48	176.92
Medical Examiner	127.0	0.31%	202.45		202.45	34.06	236.51
Other Departments	1,565.0	3.92%	2,526.64		2,526.64	425.05	2,951.69
		-	-		-	-	-
Total	40,388.0	100.00%	64,382.35	-	64,382.35	10,486.48	74,868.83

Allocation Basis: Number of AP and Payroll Disbursements by Department During 2013

Allocation Source: Financial Records and Reports

**DEPARTMENT 6
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
OFFICE OF THE COUNTY EXECUTIVE
FUNCTIONAL COST ALLOCATIONS**

Department: County Executive
Function: Department Specific

Total 1st Tier Allocation	\$ 11,089.78
Total 2nd Tier Allocation	<u>1,806.28</u>
Total Allocated Cost	\$ 12,896.07

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Buildings & Facilities	3	2.68%	297.05		297.05	-	297.05
Finance Department	10	8.93%	990.16		990.16	165.71	1,155.87
Human Resources	10	8.93%	990.16		990.16	165.71	1,155.87
Information Systems	5	4.46%	495.08		495.08	82.86	577.94
County Treasurer	1	0.89%	99.02		99.02	16.57	115.59
Corporation Counsel	10	8.93%	990.16		990.16	165.71	1,155.87
Central Courts	2	1.79%	198.03		198.03	33.14	231.17
Sheriff	10	8.93%	990.16		990.16	165.71	1,155.87
Child Support	1	0.89%	99.02		99.02	16.57	115.59
Human Services	12	10.71%	1,188.19		1,188.19	198.86	1,387.05
Ridgewood Care Center	4	3.57%	396.06		396.06	66.29	462.35
Communications	4	3.57%	396.06		396.06	66.29	462.35
Detention Center	2	1.79%	198.03		198.03	33.14	231.17
Jail & Jail Alternatives	5	4.46%	495.08		495.08	82.86	577.94
County Clerk	2	1.79%	198.03		198.03	33.14	231.17
District Attorney	1	0.89%	99.02		99.02	16.57	115.59
Planning & Development Services	2	1.79%	198.03		198.03	33.14	231.17
Harbor / Marina	5	4.46%	495.08		495.08	82.86	577.94
Parks w/Golf Course	2	1.79%	198.03		198.03	33.14	231.17
Highway w/Fleet	2	1.79%	198.03		198.03	33.14	231.17
Lakeshores Library	1	0.89%	99.02		99.02	16.57	115.59
Other Departments	18	16.07%	1,782.29		1,782.29	298.29	2,080.57
Total	112	100.00%	11,089.78	-	11,089.78	1,806.28	12,896.07

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Time & Effort Analysis by Department Personnel

**DEPARTMENT 6
FISCAL 2013**

RACINE COUNTY, WISCONSIN

OFFICE OF THE COUNTY EXECUTIVE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Executive

<u>Grantee Department</u>	<u>Total</u>	<u>Department Oversight</u>	<u>Budgeting</u>	<u>Department Specific</u>
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance	422.44	-	422.44	-
Special Accounting	-	-	-	-
Buildings & Facilities	3,669.41	1,896.23	1,476.13	297.05
County Executive	465.51	317.25	148.25	-
Finance Department	4,178.49	2,193.91	828.71	1,155.87
Printing / Mail Services	1,239.01	170.07	1,068.94	-
Human Resources	2,703.32	1,020.42	527.02	1,155.87
Information Systems	2,194.28	1,020.42	595.92	577.94
County Treasurer	1,306.73	850.35	340.79	115.59
Corporation Counsel	2,378.93	867.36	355.89	1,155.87
Central Courts	13,114.75	5,229.67	7,653.91	231.17
Sheriff	29,888.65	20,408.45	8,324.32	1,155.87
Child Support	5,723.10	3,996.66	1,510.86	115.59
Human Services	40,726.47	23,690.81	15,648.61	1,387.05
Ridgewood Care Center	37,278.19	26,917.90	9,897.94	462.35
Workforce Development	3,315.39	680.28	2,635.10	-
Communications	11,880.92	8,673.59	2,744.98	462.35
Detention Center	4,159.65	2,891.20	1,037.28	231.17
Jail & Jail Alternatives	22,288.23	16,339.52	5,370.77	577.94
Real Property Lister	463.05	340.14	122.91	-
Register of Deeds	1,254.46	850.35	404.11	-
County Clerk	1,231.45	722.80	277.48	231.17
District Attorney	2,598.51	1,641.18	841.74	115.59
Victim Witness	1,385.43	1,020.42	365.00	-
Victim Advocate	7.45	-	7.45	-
Emergency Management	298.53	199.83	98.70	-
Planning & Development Services	1,805.86	1,017.87	556.82	231.17
Harbor / Marina	1,207.38	-	629.45	577.94
UW Extension	61.45	-	61.45	-
Parks w/Golf Course	3,841.68	1,729.62	1,880.89	231.17
Highway w/Fleet	15,399.99	9,785.00	5,383.81	231.17
Land Conservation	568.88	382.66	186.23	-
Lakeshores Library	115.59	-	-	115.59
Veterans Service	517.06	340.14	176.92	-
Medical Examiner	419.33	182.83	236.51	-
Courts & Judicial	-	-	-	-
Other Departments	8,646.26	3,614.00	2,951.69	2,080.57
	226,755.83	138,990.94	74,868.83	12,896.07

**DEPARTMENT 7
FISCAL 2013**

**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 2013. The Highway Department, Parks and Human Services have staff assigned to perform voucher related activities. Accordingly the allocation for these departments have had a 25% weighting applied to reflect the reduced effort required.
- **Payroll:** Costs associated with payroll processing are allocated to all departments based on the number of payroll remittances processed during 2013. Ridgewood, Highway and Parks have had a weighting of 65% applied to reflect the reduced effort required of the Finance Department due to staff assigned to the payroll processing activities.
- **Purchasing:** Costs related to the operations of the Purchasing department have been allocated based on the number of Purchase Orders processed by department in 2013.
- **Copier Pool:** Costs related to the operations oversight of the County's Copier Pool have been allocated based on Copy Charges by department during 2013.
- **Department Specific:** Costs related to providing direct departmental support, as reported on the employee Personnel Activity Reports (PARs), have been appropriately allocated.

Ref: OMB Circular A-87, Attachment B, Sections 1, 6, 9, 11 and 23.

**DEPARTMENT 7
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT**

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Purchasing	Audit
Expenditures:						
Salaries & Wages	747,941.01	176,757.29	230,579.96	233,286.42	59,228.12	30,082.40
Fringe Benefits	253,144.65	82,212.56	81,156.44	82,109.03	20,846.32	13,399.89
Account Clerk	25,100.06	25,100.06				
Temporary Help	1,577.82	1,577.82				
Audit	78,941.00	78,941.00				
Indirect Costs	7,000.00	7,000.00				
Telephone	1,074.74	1,074.74				
Central Telephone	2,409.97	2,409.97				
Public Liability Insurance	11,214.82	11,214.82				
R&M Software/Equipment	1,889.00	1,889.00				
Travel	635.44	635.44				
Office Supplies	2,448.58	2,448.58				
Paper	1,155.35	1,155.35				
Copy and Printing Costs	6,115.12	6,115.12				
Publications & Dues	3,630.02	3,630.02				
Consultants	13,494.25	13,494.25				
Training - NonReps	4,202.38		4,202.38			
Equipment	2,737.71	2,737.71				
Total Expenditures	1,174,111.70	396,093.61	315,938.79	315,395.45	80,074.44	51,459.10
Disallowed / Capitalized	-	-	-	-	-	-
Cost Adjustments:						
Garnishment Fees	(2,289.57)			(2,289.57)		
Transfer Audit & Indirect Cost Fees (Chapter 4)	(85,641.00)	(85,641.00)				
Total Cost Adjustments	(87,930.57)	(85,641.00)	-	(2,289.57)	-	-
General & Administrative Allocation	(0.00)	(312,452.61)	126,199.82	127,680.91	32,416.37	20,832.08
Incoming Costs						
1st Allocation						
Building Depreciation	7,101.58	-	2,866.32	2,901.99	736.77	473.48
Equipment Depreciation	9,048.00	-	3,654.49	3,697.38	938.71	603.28
Insurance	1,135.54	-	458.64	464.03	117.81	75.71
Special Accounting	1,635.74	-	660.88	668.43	169.71	109.06
Buildings & Facilities	24,820.15	-	10,024.86	10,142.53	2,575.04	1,654.83
County Executive	3,581.18	-	1,445.44	1,483.42	371.54	238.77
Total 1st Allocation	47,322.17	-	19,113.43	19,337.77	4,909.59	3,155.10
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-
Total 1st Tier Allocation	1,133,603.30	-	461,251.84	460,124.58	117,400.40	78,446.28
2nd Allocation						
Building Depreciation	2.31	-	0.93	0.94	0.24	0.15
Equipment Depreciation	10.37	-	4.19	4.24	1.08	0.69
Insurance	218.97	-	85.44	89.48	22.72	14.60
Special Accounting	373.62	-	160.90	152.68	38.76	24.91
Buildings & Facilities	1,394.21	-	563.12	569.73	144.55	92.96
County Executive	597.31	-	241.25	244.00	61.97	39.82
Finance Department	12,097.43	-	4,896.15	4,943.50	1,255.09	806.57
Printing / Mail Services	662.66	-	279.76	283.05	71.86	46.18
Human Resources	11,245.42	-	4,542.03	4,595.34	1,168.69	748.78
Information Systems	49,061.64	-	19,824.08	20,056.76	5,092.13	3,272.41
County Treasurer	259.58	-	104.85	106.08	26.93	17.31
Corporation Counsel	12,649.34	-	5,109.07	5,169.04	1,312.35	843.37
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total 2nd Allocation	68,622.86	-	35,794.78	36,214.92	9,194.46	5,908.73
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-
Total 2nd Tier Allocation	68,622.86	-	35,794.78	36,214.92	9,194.46	5,908.73
Total Incoming Costs	135,945.03	-	54,908.20	55,552.70	14,104.04	9,063.83
Total Allocated Cost	1,222,129.16	-	497,046.61	496,339.48	126,594.86	81,355.01

DEPARTMENT 7
FISCAL 2013

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Functions:	Copier Pool Support	Departmental Support
Expenditures:		
Salaries & Wages	2,758.80	6,988.01
Fringe Benefits	971.00	2,452.51
Account Clerk		
Temporary Help		
Audit		
Indirect Costs		
Telephone		
Central Telephone		
Public Liability Insurance		
R&M Software/Equipment		
Travel		
Office Supplies		
Paper		
Copy and Printing Costs		
Publications & Dues		
Consultants		
Training - NonReps		
Equipment		
Total Expenditures	3,729.80	9,420.52
Disallowed / Capitalized	-	-
Cost Adjustments:		
Garnishment Fees		
Transfer Audit & Indirect Cost Fees (Chapter 4)		
Total Cost Adjustments	-	-
General & Administrative Allocation	1,509.93	3,813.89
Incoming Costs:		
1st Allocation		
Building Depreciation	34.32	86.68
Equipment Depreciation	43.72	110.44
Insurance	5.49	13.86
Special Accounting	7.90	19.97
Buildings & Facilities	119.94	302.95
County Executive	17.31	43.71
Total 1st Allocation	228.68	577.60
General & Administrative Allocation	-	-
Unallocated		
Total 1st Tier Allocation	5,468.41	13,811.81
2nd Allocation		
Building Depreciation	0.01	0.03
Equipment Depreciation	0.03	0.13
Insurance	1.06	2.67
Special Accounting	1.21	4.58
Buildings & Facilities	6.74	17.02
County Executive	2.89	7.29
Finance Department	58.48	147.86
Printing / Mail Services	3.35	8.45
Human Resources	54.34	137.26
Information Systems	237.19	599.07
County Treasurer	1.23	3.17
Corporation Counsel	61.13	154.39
Central Courts	-	-
Sheriff	-	-
Total 2nd Allocation	428.27	1,081.70
General & Administrative Allocation	-	-
Unallocated		
Total 2nd Tier Allocation	428.27	1,081.70
Total Incoming Costs	656.95	1,659.30
Total Allocated Cost	5,896.68	14,893.51



**DEPARTMENT 7
FISCAL 2013**

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

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 461,251.84
Total 2nd Tier Allocation 35,794.78
Total Allocated Cost \$ 497,046.61

	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage				
Grantee Department						
Insurance	747.00	1.93%	8,899.21	8,899.21	-	8,899.21
Buildings & Facilities	1,653.00	4.27%	19,692.63	19,692.63	-	19,692.63
County Executive	100.00	0.26%	1,191.33	1,191.33	-	1,191.33
Finance Department	301.00	0.78%	3,585.89	3,585.89	-	3,585.89
Printing / Mail Services	1,542.00	3.98%	18,370.25	18,370.25	1,536.77	19,907.03
Human Resources	358.00	0.92%	4,264.95	4,264.95	356.79	4,621.74
Information Systems	460.00	1.19%	5,480.10	5,480.10	458.44	5,938.54
County Treasurer	146.00	0.38%	1,739.34	1,739.34	145.51	1,884.84
Corporation Counsel	165.00	0.43%	1,965.69	1,965.69	164.44	2,130.13
Central Courts	9,291.00	24.00%	110,686.14	110,686.14	9,259.51	119,945.66
Sheriff	3,735.00	9.65%	44,496.04	44,496.04	3,722.34	48,218.39
Child Support	703.00	1.82%	8,375.03	8,375.03	700.62	9,075.64
Human Services	3,344.25	8.64%	39,840.94	39,840.94	3,332.92	43,173.85
Ridgewood Care Center	3,299.00	8.52%	39,301.86	39,301.86	3,287.82	42,589.68
Workforce Development	3,688.00	9.53%	43,936.12	43,936.12	3,675.50	47,611.62
Communications	392.00	1.01%	4,670.00	4,670.00	390.67	5,060.67
Detention Center	314.00	0.81%	3,740.77	3,740.77	312.94	4,053.70
Jail & Jail Alternatives	1,039.00	2.69%	12,377.88	12,377.88	1,035.48	13,413.36
Real Property Lister	39.00	0.10%	464.62	464.62	38.87	503.49
Register of Deeds	241.00	0.62%	2,871.10	2,871.10	240.18	3,111.28
County Clerk	106.00	0.27%	1,262.81	1,262.81	105.64	1,368.45
District Attorney	559.00	1.44%	6,659.52	6,659.52	557.11	7,216.62
Victim Witness	108.00	0.28%	1,286.63	1,286.63	107.63	1,394.27
Victim Advocate	12.00	0.03%	142.96	142.96	11.96	154.92
Emergency Management	80.00	0.15%	714.80	714.80	59.80	774.59
Planning & Development Services	398.00	1.03%	4,741.48	4,741.48	396.65	5,138.13
Harbor / Marina	952.00	2.48%	11,341.43	11,341.43	948.77	12,290.20
UW Extension	94.00	0.24%	1,119.85	1,119.85	93.88	1,213.53
Parks w/Golf Course	523.25	1.35%	6,233.62	6,233.62	521.48	6,755.09
Highway w/Fleet	973.00	2.51%	11,591.61	11,591.61	969.70	12,561.31
Land Conservation	115.00	0.30%	1,370.03	1,370.03	114.61	1,484.64
Veterans Service	121.00	0.31%	1,441.51	1,441.51	120.59	1,562.09
Medical Examiner	277.00	0.72%	3,299.97	3,299.97	276.06	3,576.04
Other Departments	2,862.00	7.39%	34,095.76	34,095.76	2,852.30	36,948.06
Total	38,717.50	100.00%	461,251.84	461,251.84	35,794.78	497,046.61

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

Allocation Source: Financial Records and Reports

**DEPARTMENT 7
FISCAL 2013**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 460,124.56
Total 2nd Tier Allocation 36,214.92
Total Allocated Cost \$ 496,339.48

	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated	
	Allocation Units	Percentage					Gross Allocation
Grantee Department							
Buildings & Facilities	340	1.75%	8,073.71	8,073.71	-	8,073.71	
County Executive	57	0.29%	1,353.53	1,353.53	-	1,353.53	
Finance Department	338	1.74%	8,026.22	8,026.22	-	8,026.22	
Printing / Mail Services	26	0.13%	617.40	617.40	50.51	667.91	
Human Resources	157	0.81%	3,728.16	3,728.16	305.00	4,033.16	
Information Systems	157	0.81%	3,728.16	3,728.16	305.00	4,033.16	
County Treasurer	131	0.68%	3,110.75	3,110.75	254.49	3,365.25	
Corporation Counsel	133	0.69%	3,158.25	3,158.25	258.38	3,416.62	
Central Courts	806	4.15%	19,115.71	19,115.71	1,563.86	20,679.56	
Sheriff	3141	16.21%	74,586.88	74,586.88	6,101.95	80,688.83	
Child Support	615	3.17%	14,603.93	14,603.93	1,194.75	15,798.67	
Human Services	3646	18.82%	86,578.72	86,578.72	7,083.00	93,661.72	
Ridgewood Care Center	2692.95	13.90%	63,947.38	63,947.38	5,231.54	69,178.92	
Workforce Development	105	0.54%	2,493.35	2,493.35	203.98	2,697.33	
Communications	1335	6.89%	31,701.20	31,701.20	2,593.48	34,294.68	
Detention Center	445	2.30%	10,567.07	10,567.07	864.49	11,431.56	
Jail & Jail Alternatives	2515	12.98%	59,721.74	59,721.74	4,885.84	64,607.58	
Real Property Lister	52	0.27%	1,234.80	1,234.80	101.02	1,335.82	
Register of Deeds	131	0.68%	3,110.75	3,110.75	254.49	3,365.25	
County Clerk	111	0.57%	2,635.83	2,635.83	215.64	2,851.47	
District Attorney	253	1.31%	6,007.79	6,007.79	491.50	6,499.29	
Victim Witness	157	0.81%	3,728.16	3,728.16	305.00	4,033.16	
Emergency Management	31	0.16%	736.13	736.13	60.22	796.36	
Planning & Development Services	157	0.81%	3,728.16	3,728.16	305.00	4,033.16	
Parks w/Golf Course	172.9	0.89%	4,105.72	4,105.72	335.89	4,441.61	
Highway w/Fleet	978.9	5.05%	23,245.17	23,245.17	1,901.69	25,146.86	
Land Conservation	59	0.30%	1,401.03	1,401.03	114.62	1,515.64	
Veterans Service	52	0.27%	1,234.80	1,234.80	101.02	1,335.82	
Medical Examiner	28	0.14%	664.89	664.89	54.39	719.29	
Other Departments	555	2.86%	13,179.15	13,179.15	1,078.19	14,257.34	
Total	19,377	100.00%	460,124.56	-	460,124.56	36,214.92	496,339.48

Allocation Basis: Payroll Disbursements During 2013 w/ Ridgewood, Highway and Parks Weighted @65% - less effort required.

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 7
FISCAL 2013**

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

Department: Finance Department
Function: Purchasing

Total 1st Tier Allocation \$ 117,400.40
Total 2nd Tier Allocation 9,194.46
Total Allocated Cost \$ 126,594.86

	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated	
	Allocation Units	Percentage					Gross Allocation
Grantee Department							
Insurance	15.00	0.52%	606.62	606.62	-	606.62	
Buildings & Facilities	411.00	14.16%	16,621.28	16,621.28	-	16,621.28	
County Executive	1.00	0.03%	40.44	40.44	-	40.44	
Finance Department	1.00	0.03%	40.44	40.44	-	40.44	
Printing / Mail Services	32.00	1.10%	1,294.11	1,294.11	118.88	1,412.99	
Human Resources	22.00	0.76%	889.70	889.70	81.73	971.43	
Information Systems	44.00	1.52%	1,779.41	1,779.41	163.48	1,942.86	
County Treasurer	6.00	0.21%	242.65	242.65	22.29	264.94	
Corporation Counsel	2.00	0.07%	80.88	80.88	7.43	88.31	
Central Courts	20.00	0.69%	808.82	808.82	74.30	883.12	
Sheriff	89.00	3.07%	3,599.25	3,599.25	330.63	3,929.88	
Child Support	76.00	2.62%	3,073.52	3,073.52	282.33	3,355.86	
Human Services	171.00	5.89%	6,915.42	6,915.42	635.25	7,550.67	
Ridgewood Care Center	185.00	5.68%	6,672.78	6,672.78	612.96	7,285.74	
Workforce Development	1.00	0.03%	40.44	40.44	3.71	44.16	
Communications	51.00	1.76%	2,062.49	2,062.49	189.46	2,251.96	
Jail & Jail Alternatives	61.00	2.10%	2,466.90	2,466.90	226.61	2,693.52	
Real Property Lister	5.00	0.17%	202.21	202.21	18.57	220.78	
Register of Deeds	24.00	0.83%	970.59	970.59	89.16	1,059.74	
County Clerk	8.00	0.28%	323.53	323.53	29.72	353.25	
District Attorney	9.00	0.31%	363.97	363.97	33.43	397.40	
Victim Witness	3.00	0.10%	121.32	121.32	11.14	132.47	
Emergency Management	1.00	0.03%	40.44	40.44	3.71	44.16	
Harbor / Marina	243.00	8.37%	9,827.18	9,827.18	902.73	10,729.91	
Parks w/Golf Course	204.00	7.03%	8,249.98	8,249.98	757.85	9,007.82	
Highway w/Fleet	647.00	22.29%	26,165.37	26,165.37	2,403.66	28,569.03	
Land Conservation	1.00	0.03%	40.44	40.44	3.71	44.16	
Veterans Service	1.00	0.03%	40.44	40.44	3.71	44.16	
Other Departments	589.00	20.29%	23,819.79	23,819.79	2,188.09	26,007.88	
Total	2,903.00	100.00%	117,400.40	-	117,400.40	9,194.46	126,594.86

Allocation Basis: Purchase Orders by Department During 2013

Allocation Source: Accounting Records and Reports

**DEPARTMENT 7
FISCAL 2013**

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

Department: Finance Department
Function: Audit

Total 1st Tier Allocation \$ 75,446.28
Total 2nd Tier Allocation 5,908.73
Total Allocated Cost \$ 81,355.01

	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage				
Grantee Department						
Insurance	803.00	1.13%	853.13	853.13	-	853.13
Buildings & Facilities	1,668.00	2.35%	1,772.13	1,772.13	-	1,772.13
County Executive	101.00	0.14%	107.31	107.31	-	107.31
Finance Department	314.00	0.44%	333.60	333.60	-	333.60
Printing / Mail Services	1,547.00	2.18%	1,643.58	1,643.58	134.17	1,777.75
Human Resources	395.00	0.56%	419.66	419.66	34.26	453.92
Information Systems	470.00	0.66%	499.34	499.34	40.76	540.11
County Treasurer	735.00	1.04%	780.89	780.89	63.75	844.63
Corporation Counsel	180.00	0.25%	191.24	191.24	15.61	206.85
Central Courts	9,924.00	13.97%	10,543.55	10,543.55	860.72	11,404.27
Sheriff	4,979.00	7.01%	5,289.83	5,289.83	431.83	5,721.67
Child Support	849.00	1.20%	902.00	902.00	73.63	975.64
Human Services	16,427.00	23.13%	17,452.52	17,452.52	1,424.73	18,877.26
Ridgewood Care Center	4,285.00	6.03%	4,552.51	4,552.51	371.64	4,924.15
Workforce Development	3,916.00	5.51%	4,160.47	4,160.47	339.64	4,500.11
Communications	409.00	0.58%	434.53	434.53	35.47	470.01
Detention Center	413.00	0.58%	438.78	438.78	35.82	474.60
Jail & Jail Alternatives	1,214.00	1.71%	1,289.79	1,289.79	105.29	1,395.08
Real Property Lister	79.00	0.11%	83.93	83.93	6.85	90.78
Register of Deeds	1,096.00	1.54%	1,164.42	1,164.42	95.06	1,259.48
County Clerk	617.00	0.87%	655.52	655.52	53.51	709.03
District Attorney	612.00	0.86%	650.21	650.21	53.08	703.29
Victim Witness	110.00	0.15%	116.87	116.87	9.54	126.41
Victim Advocate	17.00	0.02%	18.06	18.06	1.47	19.54
Emergency Management	69.00	0.10%	73.31	73.31	5.98	79.29
Planning & Development Services	624.00	0.88%	662.96	662.96	54.12	717.08
Harbor / Marina	1,852.00	2.61%	1,967.62	1,967.62	160.63	2,128.24
UW Extension	144.00	0.20%	152.99	152.99	12.49	165.48
Parks w/Golf Course	2,617.00	3.69%	2,780.38	2,780.38	226.98	3,007.35
Highway w/Fleet	3,957.00	5.57%	4,204.03	4,204.03	343.20	4,547.23
Land Conservation	166.00	0.23%	176.36	176.36	14.40	190.76
Veterans Service	129.00	0.18%	137.05	137.05	11.19	148.24
Medical Examiner	310.00	0.44%	329.35	329.35	26.89	356.24
Other Departments	9,985.00	14.06%	10,608.36	10,608.36	866.01	11,474.37
Total	71,013.00	100.00%	75,446.28	75,446.28	5,908.73	81,355.01

Allocation Basis: Total AP and Receipt Transactions Processed by Department During 2013

Allocation Source: Accounting Records & Reports

**DEPARTMENT 7
FISCAL 2013**

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

Department: Finance Department
Function: Copier Pool Support

Total 1st Tier Allocation \$ 5,468.41
Total 2nd Tier Allocation 428.27
Total Allocated Cost \$ 5,896.68

	Allocated		Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage					
Grantee Department							
Buildings & Facilities	953.21	0.42%	22.74		22.74	-	22.74
County Executive	414.03	0.18%	9.88		9.88	-	9.88
Finance Department	4,664.62	2.03%	111.27		111.27	-	111.27
Human Resources	2,614.08	1.14%	62.35		62.35	5.02	67.37
Information Systems	1,486.58	0.65%	35.46		35.46	2.85	38.31
County Treasurer	2,793.00	1.22%	66.62		66.62	5.36	71.98
Corporation Counsel	2,048.31	0.89%	48.86		48.86	3.93	52.79
Central Courts	12,791.49	5.58%	305.12		305.12	24.54	329.66
Sheriff	14,289.32	6.23%	340.85		340.85	27.42	368.27
Child Support	12,730.45	5.55%	303.66		303.66	24.42	328.09
Human Services	101,474.15	44.26%	2,420.51		2,420.51	194.69	2,615.20
Ridgewood Care Center	17,093.00	7.46%	407.73		407.73	32.79	440.52
Workforce Development	5,939.20	2.59%	141.67		141.67	11.40	153.07
Communications	3,669.81	1.60%	87.54		87.54	7.04	94.58
Jail & Jail Alternatives	12,776.97	5.57%	304.77		304.77	24.51	329.29
Real Property Lister	1,686.02	0.74%	40.22		40.22	3.23	43.45
Register of Deeds	3,309.22	1.44%	78.94		78.94	6.35	85.29
County Clerk	3,042.15	1.33%	72.57		72.57	5.84	78.40
District Attorney	5,558.44	2.42%	132.59		132.59	10.66	143.25
Victim Witness	1,106.06	0.48%	26.38		26.38	2.12	28.51
Emergency Management	224.13	0.10%	5.35		5.35	0.43	5.78
Harbor / Marina	473.31	0.21%	11.29		11.29	0.91	12.20
UW Extension	4,946.91	2.16%	118.00		118.00	9.49	127.49
Parks w/Golf Course	2,295.20	1.00%	54.75		54.75	4.40	59.15
Highway w/Fleet	6,312.92	2.75%	150.58		150.58	12.11	162.70
Land Conservation	328.17	0.14%	7.78		7.78	0.63	8.41
Veterans Service	1,515.98	0.66%	36.16		36.16	2.91	39.07
Medical Examiner	372.79	0.16%	8.89		8.89	0.72	9.61
Other Departments	2,342.94	1.02%	55.89		55.89	4.50	60.38
Total	229,250.46	100.00%	5,468.41	-	5,468.41	428.27	5,896.68

Allocation Basis: Copy Charges by Department During 2013

Allocation Source: Accounting Records & Reports

**DEPARTMENT 7
FISCAL 2013**

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

Department: Finance Department
Function: Departmental Support

Total 1st Tier Allocation \$ 13,811.81
Total 2nd Tier Allocation 1,081.70
Total Allocated Cost \$ 14,893.51

	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage				
<u>Grantee Department</u>						
Special Accounting	5.091%	84.53%	11,674.57	11,674.57	-	11,674.57
Human Services	0.932%	15.47%	2,137.24	2,137.24	1,081.70	3,218.94
Total	<u>6.023%</u>	<u>100.00%</u>	<u>13,811.81</u>	<u>13,811.81</u>	<u>1,081.70</u>	<u>14,893.51</u>

Allocation Basis: Direct Allocation to Benefiting Departments

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

**DEPARTMENT 7
FISCAL 2013**

RACINE COUNTY, WISCONSIN

FINANCE DEPARTMENT

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

<u>Grantee Department</u>	<u>Total</u>	<u>Accounting & Budgets</u>	<u>Payroll</u>	<u>Purchasing</u>	<u>Audit</u>
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	10,358.96	8,899.21	-	606.62	853.13
Special Accounting	11,674.57	-	-	-	-
Buildings & Facilities	46,182.49	19,692.63	8,073.71	16,621.28	1,772.13
County Executive	2,702.48	1,191.33	1,353.53	40.44	107.31
Finance Department	12,097.43	3,585.89	8,026.22	40.44	333.60
Printing / Mail Services	23,765.68	19,907.03	667.91	1,412.99	1,777.75
Human Resources	10,147.61	4,621.74	4,033.16	971.43	453.92
Information Systems	12,492.98	5,938.54	4,033.16	1,942.86	540.11
County Treasurer	6,431.64	1,884.84	3,365.25	264.94	844.63
Corporation Counsel	5,894.70	2,130.13	3,416.62	88.31	206.85
Central Courts	153,242.27	119,945.66	20,679.56	883.12	11,404.27
Sheriff	136,927.03	48,218.39	80,688.83	3,929.86	5,721.67
Child Support	29,533.90	9,075.64	15,798.67	3,355.86	975.64
Human Services	169,097.64	43,173.85	93,661.72	7,550.67	18,677.26
Ridgewood Care Center	124,419.01	42,589.68	69,178.92	7,285.74	4,924.15
Workforce Development	55,006.29	47,611.62	2,697.33	44.16	4,500.11
Communications	42,171.89	5,060.67	34,294.88	2,251.96	470.01
Detention Center	15,959.86	4,053.70	11,431.56	-	474.60
Jail & Jail Alternatives	82,438.82	13,413.36	64,607.58	2,693.52	1,395.08
Real Property Lister	2,194.32	503.49	1,335.82	220.78	90.78
Register of Deeds	8,881.03	3,111.28	3,365.25	1,059.74	1,259.48
County Clerk	5,360.60	1,368.45	2,851.47	353.25	709.03
District Attorney	14,959.85	7,216.62	6,499.29	397.40	703.29
Victim Witness	5,714.80	1,394.27	4,033.16	132.47	126.41
Victim Advocate	174.45	154.92	-	-	19.54
Emergency Management	1,700.17	774.59	796.36	44.16	79.29
Planning & Development Services	9,888.36	5,138.13	4,033.16	-	717.08
Harbor / Marina	25,160.55	12,290.20	-	10,729.91	2,128.24
UW Extension	1,506.50	1,213.53	-	-	165.48
Parks w/Golf Course	23,271.03	6,755.09	4,441.61	9,007.82	3,007.35
Highway w/Fleet	70,987.02	12,561.31	25,146.86	28,568.93	4,547.23
Land Conservation	3,243.60	1,484.64	1,515.64	44.16	190.76
Lakeshores Library	-	-	-	-	-
Veterans Service	3,129.39	1,562.09	1,335.82	44.16	148.24
Medical Examiner	4,661.17	3,576.04	719.29	-	356.24
Courts & Judicial	-	-	-	-	-
Other Departments	88,748.03	36,948.06	14,257.34	26,007.88	11,474.37
1,222,126.16	497,046.61	496,339.48	128,594.86	81,355.01	

DEPARTMENT 7
FISCAL 2013

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Copier Pool Support	Departmental Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	-	-
Special Accounting	-	11,674.57
Buildings & Facilities	22.74	-
County Executive	9.88	-
Finance Department	111.27	-
Printing / Mail Services	-	-
Human Resources	67.37	-
Information Systems	38.31	-
County Treasurer	71.98	-
Corporation Counsel	52.79	-
Central Courts	329.66	-
Sheriff	368.27	-
Child Support	328.09	-
Human Services	2,615.20	3,218.94
Ridgewood Care Center	440.52	-
Workforce Development	153.07	-
Communications	94.58	-
Detention Center	-	-
Jail & Jail Alternatives	329.29	-
Real Property Lister	43.45	-
Register of Deeds	85.29	-
County Clerk	78.40	-
District Attorney	143.25	-
Victim Witness	28.51	-
Victim Advocate	-	-
Emergency Management	5.78	-
Planning & Development Services	-	-
Harbor / Marina	12.20	-
UW Extension	127.49	-
Parks w/Golf Course	59.15	-
Highway w/Fleet	162.70	-
Land Conservation	8.41	-
Lakeshores Library	-	-
Veterans Service	39.07	-
Medical Examiner	9.61	-
Courts & Judicial	-	-
Other Departments	60.38	-
	5,896.68	14,893.51

**DEPARTMENT 8
FISCAL 2013**

**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 2013.
- **Postage/Mail:** Costs related to the processing of mail have been allocated based on postage charges by department during 2013.

Ref: OMB A-87, Attachment B, Sections 11 and 23.



**DEPARTMENT 8
FISCAL 2013**

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	38,403.62	5,760.54	26,882.53	5,760.54
Fringe Benefits	17,394.69	2,609.20	12,175.28	2,609.20
Contracted Services - Mail	3,224.00			3,224.00
Contracted Services - Courier	14,690.00			14,690.00
Contracted Services - Print/Mail Help	19,909.92	19,909.92		
MC - Folder Stuffer	2,861.00		2,861.00	
MC - Collator	246.00		246.00	
Telephone	161.36	161.36		
Public Liability Insurance	576.05	576.05		
Small Items of Equipment	413.87		413.87	
Supplies	401.11	401.11		
Printing	980.92	779.00	201.92	
Postage	10,103.86			10,103.86
Total Expenditures	109,386.40	30,197.19	42,781.61	36,387.61
Cost Adjustments:				
TVCCOG Revenue	(10,127.79)	(10,127.79)		
Total Cost Adjustments	(10,127.79)	(10,127.79)	-	-
General & Administrative Allocation	-	(20,069.40)	10,845.14	9,224.26
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	2,950.89	-	1,594.50	1,356.19
Equipment Depreciation	5,599.20	-	3,025.71	2,573.49
Insurance	88.03	-	47.57	40.48
Special Accounting	2,573.11	-	1,390.46	1,182.65
Buildings & Facilities	10,312.73	-	5,572.81	4,739.92
County Executive	1,060.86	-	573.28	487.60
Finance Department	21,925.35	-	11,848.06	10,077.29
Total 1st Allocation	44,509.98	-	24,052.38	20,457.59
General & Administrative Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	143,746.59	-	77,679.13	66,069.46
2nd Allocation				
Building Depreciation	0.96	-	0.52	0.44
Equipment Depreciation	6.42	-	3.47	2.95
Insurance	16.97	-	9.17	7.80
Special Accounting	493.32	-	266.58	226.74
Buildings & Facilities	579.29	-	313.04	266.25
County Executive	178.14	-	96.26	81.87
Finance Department	1,840.33	-	994.48	845.85
Printing / Mail Services	3,584.45	-	1,981.01	1,603.44
Human Resources	871.39	-	470.88	400.51
Information Systems	7,655.50	-	4,138.89	3,518.60
County Treasurer	209.24	-	113.07	96.17
Corporation Council	-	-	-	-
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	15,536.01	-	8,395.36	7,140.63
General & Administrative Allocation	-			
Unallocated	-			
Total 2nd Tier Allocation	15,536.01	-	8,395.36	7,140.63
Total Incoming Costs	60,045.98	-	32,447.76	27,598.22
Total Allocated Cost	\$ 159,284.59	\$ -	\$ 86,074.50	\$ 73,210.09



**DEPARTMENT 8
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
PRINTING / MAIL SERVICES
FUNCTIONAL COST ALLOCATIONS**

Department: Printing / Mail Services
Function: Postage/Mail

Total 1st Tier Allocation \$ 66,069.46
Total 2nd Tier Allocation 7,140.63
Total Allocated Cost \$ 73,210.09

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Finance Department	0.46	0.00%	0.15	-	0.15	-	0.15
Printing / Mail Services	10,103.86	4.87%	3,216.13	-	3,216.13	-	3,216.13
Human Resources	4,066.27	1.96%	1,294.32	-	1,294.32	147.05	1,441.37
County Treasurer	21,234.05	10.23%	6,758.95	-	6,758.95	767.87	7,526.82
Central Courts	46,609.27	22.46%	14,836.06	-	14,836.06	1,685.50	16,521.55
Sheriff	7,076.03	3.41%	2,252.35	-	2,252.35	255.89	2,508.24
Child Support	26,570.65	12.80%	8,457.62	-	8,457.62	960.85	9,418.48
Human Services	51,722.97	24.92%	16,463.78	-	16,463.78	1,870.42	18,334.20
Ridgewood Care Center	6,321.68	3.05%	2,012.24	-	2,012.24	228.61	2,240.84
Workforce Development	898.71	0.43%	286.07	-	286.07	32.50	318.57
Register of Deeds	7,076.98	3.41%	2,252.65	-	2,252.65	255.92	2,508.57
County Clerk	3,954.16	1.91%	1,258.64	-	1,258.64	142.99	1,401.63
District Attorney	4,294.19	2.07%	1,366.87	-	1,366.87	155.29	1,522.16
Victim Witness	3,797.42	1.83%	1,208.75	-	1,208.75	137.32	1,346.07
Victim Advocate	1,070.52	0.52%	340.75	-	340.75	38.71	379.47
Harbor / Marina	463.65	0.22%	147.58	-	147.58	16.77	164.35
UW Extension	5,826.91	2.71%	1,791.08	-	1,791.08	203.48	1,994.57
Highway w/Fleet	283.11	0.14%	90.12	-	90.12	10.24	100.35
Veterans Service	1,389.14	0.67%	442.17	-	442.17	50.23	492.41
Other Departments	5,005.16	2.41%	1,593.18	-	1,593.18	181.00	1,774.18
Total	207,565.19	100.00%	66,069.46	-	66,069.46	7,140.63	73,210.09

Allocation Basis: Postage Charges by Department During 2013

Allocation Source: Accounting Records & Reports

**DEPARTMENT 8
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
PRINTING / MAIL SERVICES
FUNCTIONAL COST ALLOCATIONS**

Department: Printing / Mail Services
Function: Printing Services

Total 1st Tier Allocation	\$ 77,679.13
Total 2nd Tier Allocation	8,395.38
Total Allocated Cost	\$ 86,074.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	45.77	0.03%	21.85	-	21.85	-	21.85
Buildings & Facilities	14.92	0.01%	7.12	-	7.12	-	7.12
County Executive	1062.14	0.65%	507.10	-	507.10	-	507.10
Finance Department	1450.5	0.89%	692.51	-	692.51	-	692.51
Printing / Mail Services	980.92	0.60%	468.32	-	468.32	-	468.32
Human Resources	1065.29	0.65%	508.60	-	508.60	56.20	564.80
Information Systems	4.6	0.00%	2.20	-	2.20	0.24	2.44
County Treasurer	2130.03	1.31%	1,016.94	-	1,016.94	112.36	1,129.30
Corporation Counsel	405.54	0.25%	193.62	-	193.62	21.39	215.01
Central Courts	16690.06	10.26%	7,968.33	-	7,968.33	880.43	8,848.76
Sheriff	3557.21	2.19%	1,698.32	-	1,698.32	187.65	1,885.97
Child Support	3018.31	1.86%	1,441.03	-	1,441.03	159.22	1,600.25
Human Services	48184.41	29.61%	23,004.65	-	23,004.65	2,541.81	25,546.47
Ridgewood Care Center	5002.98	3.07%	2,388.57	-	2,388.57	263.92	2,652.49
Workforce Development	88.97	0.05%	42.48	-	42.48	4.69	47.17
Communications	871.31	0.54%	415.99	-	415.99	45.96	461.95
Jail & Jail Alternatives	4980.07	3.06%	2,377.63	-	2,377.63	262.71	2,640.34
Real Property Lister	2377.42	1.46%	1,135.05	-	1,135.05	125.41	1,260.46
Register of Deeds	2916.84	1.79%	1,392.49	-	1,392.49	153.86	1,546.35
County Clerk	34505.63	21.21%	16,474.00	-	16,474.00	1,820.23	18,294.24
District Attorney	2418.71	1.49%	1,154.76	-	1,154.76	127.59	1,282.35
Victim Witness	441.56	0.27%	210.81	-	210.81	23.29	234.11
Victim Advocate	351.15	0.22%	167.65	-	167.65	18.52	186.17
Emergency Management	59.36	0.04%	28.34	-	28.34	3.13	31.47
Harbor / Marina	961.24	0.60%	468.47	-	468.47	51.76	520.24
UW Extension	2620.61	1.61%	1,251.16	-	1,251.16	138.24	1,389.40
Parks w/Golf Course	443.18	0.27%	211.59	-	211.59	23.38	234.97
Highway w/Fleet	450.94	0.28%	215.29	-	215.29	23.79	239.08
Land Conservation	490.45	0.30%	234.16	-	234.16	25.87	260.03
Veterans Service	209.3	0.13%	99.93	-	99.93	11.04	110.97
Medical Examiner	138.52	0.09%	66.13	-	66.13	7.31	73.44
Other Departments	24745.12	15.21%	11,814.05	-	11,814.05	1,305.35	13,119.40
Total	162,702.86	100.00%	77,679.13	-	77,679.13	8,395.38	86,074.50

Allocation Basis: Printing Charges by Department During 2013

Allocation Source: Accounting Records & Reports

**DEPARTMENT 8
FISCAL 2013**

**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	-	-	-
Insurance	21.85	21.85	-
Special Accounting	-	-	-
Buildings & Facilities	7.12	7.12	-
County Executive	507.10	507.10	-
Finance Department	692.66	692.51	0.15
Printing / Mail Services	3,684.45	468.32	3,216.13
Human Resources	2,006.16	564.80	1,441.37
Information Systems	2.44	2.44	-
County Treasurer	8,656.12	1,129.30	7,526.82
Corporation Counsel	215.01	215.01	-
Central Courts	25,370.31	8,848.76	16,521.55
Sheriff	4,394.20	1,885.97	2,508.24
Child Support	11,018.73	1,600.25	9,418.48
Human Services	43,880.67	25,546.47	18,334.20
Ridgewood Care Center	4,893.33	2,652.49	2,240.84
Workforce Development	365.74	47.17	318.57
Communications	461.95	461.95	-
Detention Center	-	-	-
Jail & Jail Alternatives	2,640.34	2,640.34	-
Real Property Lister	1,260.46	1,260.46	-
Register of Deeds	4,054.92	1,546.35	2,508.57
County Clerk	19,695.86	18,294.24	1,401.63
District Attorney	2,804.51	1,282.35	1,522.16
Victim Witness	1,580.18	234.11	1,346.07
Victim Advocate	565.64	186.17	379.47
Emergency Management	31.47	31.47	-
Planning & Development Services	-	-	-
Harbor / Marina	684.58	520.24	164.35
UW Extension	3,383.96	1,389.40	1,994.57
Parks w/Golf Course	234.97	234.97	-
Highway w/Fleet	339.43	239.08	100.35
Land Conservation	260.03	260.03	-
Lakeshores Library	-	-	-
Veterans Service	603.37	110.97	492.41
Medical Examiner	73.44	73.44	-
Courts & Judicial	-	-	-
Other Departments	14,893.57	13,119.40	1,774.18
	159,284.59	86,074.50	73,210.09

**DEPARTMENT 9
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
NATURE AND EXTENT OF SERVICES**

Costs for this department have been functionalized as follows based on Personnel Activity Reports (PARs) completed for activity during 2013:

- **Personnel Administration** - The Human Resources Department manages all personnel functions and services for Racine County including contract negotiations, labor relations, recruitment, coordinating employee benefit programs including Health Insurance, managing the Affirmative Action program and maintaining employee's personnel records. These activities have been classified as "Personnel" and related costs have been allocated based on the number of employees by department.
- **Payroll Services** - Payroll related services provided by Human Resources have been allocated based on the number of Payroll Disbursements by Department during 2013.
- **Department Specific** - Costs related to testing or other services benefiting specific departments have been allocated directly to the respective department(s).

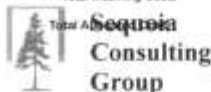
Ref.: OMB Circular A-87, Attachment B, Sections 11, and 17.

**DEPARTMENT 9
FISCAL 2013**

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

Department: Human Resources

Functions	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Expenditures					
Salaries & Wages	451,175.76	96,253.84	334,948.37	19,973.55	
Fringe Benefits	158,653.91	33,463.21	116,446.77	6,943.92	
Consultants	48,000.00		48,000.00		
Civil Service Testing	9,625.74				9,625.74
Per Diems	1,650.00				1,650.00
Telephone	1,221.75	1,221.75			
Public Liability Expense	5,787.84	5,787.84			
Travel	2,302.09	2,302.09			
Travel - Civil Service Related	222.12				222.12
Training	1,932.50		1,932.50		
Recruitment	1,447.85		1,447.85		
Office Supplies	1,150.20	1,150.20			
Copy Cost	2,614.08	2,614.08			
Printing	724.32	724.32			
Publications	208.00	208.00			
Postage	2,913.12	2,913.12			
Dues	245.00	245.00			
Miscellaneous Employee Events/Activity	26,385.16		26,385.16		
Safety	16,448.48				16,448.48
Equipment	937.86		937.86		
Total Expenditures	733,096.68	147,923.25	530,096.62	26,917.47	28,147.34
Deferred / Capitalized	-	-	-	-	-
Cost Adjustments					
Vending Machine Revenue	(3,965.72)				(3,965.72)
Donations	(563.10)				(563.10)
Employee Activity Revenue	(26,629.66)		(26,629.66)		
Total Cost Adjustments	(31,158.48)	-	(26,629.66)	-	(4,528.82)
General & Administrative Allocation	(0.00)	(147,923.25)	138,598.74	8,324.51	-
Incoming Costs					
1st Allocation					
Building Depreciation	4,888.12		4,405.42	382.70	-
Equipment Depreciation	528.16		495.43	29.72	-
Insurance	960.95		915.36	54.59	-
Special Accounting	16,315.20		15,397.05	918.15	-
Buildings & Facilities	2,216.47		2,186.11	150.36	-
County Executive	9,384.82		8,837.81	527.01	-
Finance Department	1,802.92		1,701.46	101.46	-
Printing / Mail Services					-
Total 1st Allocation	35,965.64	-	33,941.64	2,024.00	-
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	737,893.84	-	677,008.33	37,265.99	23,618.52
2nd Allocation					
Building Depreciation	1.52		1.43	0.09	-
Equipment Depreciation					-
Insurance	101.84		96.11	5.73	-
Special Accounting	205.99		194.40	11.59	-
Buildings & Facilities	916.46		864.89	51.57	-
County Executive	386.64		365.07	21.57	-
Finance Department	782.79		736.74	44.05	-
Printing / Mail Services	203.24		191.80	11.44	-
Human Resources	17,920.22		16,941.75	1,008.48	-
Information Systems	36,788.09		34,710.48	2,077.20	-
County Treasurer	471.75		445.21	26.50	-
Corporation Counsel	12,243.28		11,354.28	689.00	-
Central Courts					-
Sheriff					-
Total 2nd Allocation	70,020.63	-	66,060.16	3,940.47	-
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 2nd Tier Allocation	70,020.63	-	66,060.16	3,940.47	-
Total Incoming Costs	106,986.27	-	100,021.80	5,964.47	-
Total Allocation	\$ 807,914.47	\$ -	\$ 743,089.49	\$ 41,206.46	\$ 23,618.52



**DEPARTMENT 9
FISCAL 2013**

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

Department: Human Resources
Function: Personnel Administration

Total 1st Tier Allocation \$ 677,009.33
Total 2nd Tier Allocation 66,080.16
Total Allocated Cost \$ 743,089.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	13,0000	1.59%	10,740.74		10,740.74	-	10,740.74
County Executive	2,1750	0.27%	1,797.01		1,797.01	-	1,797.01
Finance Department	12,9000	1.57%	10,658.12		10,658.12	-	10,658.12
Printing / Mail Services	1,0000	0.12%	826.21		826.21	-	826.21
Human Resources	6,0000	0.73%	4,957.26		4,957.26	-	4,957.26
Information Systems	6,0000	0.73%	4,957.26		4,957.26	505.50	5,462.76
County Treasurer	5,0000	0.61%	4,131.05		4,131.05	421.25	4,552.30
Corporation Counsel	5,1000	0.62%	4,213.87		4,213.87	429.87	4,643.35
Central Courts	30,7500	3.75%	25,405.98		25,405.98	2,590.87	27,996.84
Sheriff	120,0000	14.64%	99,145.27		99,145.27	10,109.83	109,255.19
Child Support	23,5000	2.87%	19,415.95		19,415.95	1,979.86	21,395.81
Human Services	139,3000	17.00%	115,091.13		115,091.13	11,735.94	126,827.07
Ridgewood Care Center	158,2750	19.32%	130,768.48		130,768.48	13,334.57	144,103.05
Workforce Development	4,0000	0.49%	3,304.84		3,304.84	337.00	3,641.84
Communications	51,0000	6.22%	42,136.74		42,136.74	4,296.72	46,433.46
Detention Center	17,0000	2.07%	14,045.58		14,045.58	1,432.24	15,477.82
Jail & Jail Alternatives	96,0750	11.72%	79,378.18		79,378.18	8,094.26	87,472.44
Real Property Lister	2,0000	0.24%	1,652.42		1,652.42	168.50	1,820.92
Register of Deeds	5,0000	0.61%	4,131.05		4,131.05	421.25	4,552.30
County Clerk	4,2500	0.52%	3,511.39		3,511.39	358.06	3,869.45
District Attorney	9,6500	1.18%	7,972.93		7,972.93	813.01	8,785.94
Victim Witness	6,0000	0.73%	4,957.26		4,957.26	505.50	5,462.76
Emergency Management	1,1750	0.14%	970.80		970.80	88.99	1,059.79
Planning & Development Services	5,9850	0.73%	4,944.87		4,944.87	504.23	5,449.10
Parks w/Golf Course	10,1700	1.24%	8,402.56		8,402.56	856.82	9,259.38
Highway w/Fleet	57,5350	7.02%	47,536.03		47,536.03	4,847.29	52,383.31
Land Conservation	2,2500	0.27%	1,856.97		1,856.97	189.56	2,046.53
Veterans Service	2,0000	0.24%	1,652.42		1,652.42	168.50	1,820.92
Medical Examiner	1,0750	0.13%	888.18		888.18	90.57	978.74
Other Departments	21,2500	2.59%	17,556.97		17,556.97	1,790.30	19,347.27
Total	819,4150	100.00%	677,009.33	-	677,009.33	66,080.16	743,089.49

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

**DEPARTMENT 9
FISCAL 2013**

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

Department: Human Resources
Function: Payroll

Total 1st Tier Allocation \$ 37,265.99
Total 2nd Tier Allocation 3,940.47
Total Allocated Cost \$ 41,206.46

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	340	1.59%	590.78	-	590.78	-	590.78
County Executive	57	0.27%	99.04	-	99.04	-	99.04
Finance Department	338	1.58%	587.30	-	587.30	-	587.30
Printing / Mail Services	26	0.12%	45.18	-	45.18	-	45.18
Human Resources	157	0.73%	272.80	-	272.80	-	272.80
Information Systems	157	0.73%	272.80	-	272.80	30.14	302.94
County Treasurer	131	0.61%	227.62	-	227.62	25.15	252.77
Corporation Counsel	133	0.62%	231.10	-	231.10	25.53	256.63
Central Courts	805	3.75%	1,398.76	-	1,398.76	154.62	1,553.27
Sheriff	3141	14.65%	5,457.75	-	5,457.75	602.90	6,060.66
Child Support	615	2.87%	1,068.61	-	1,068.61	118.05	1,186.66
Human Services	3846	17.00%	6,335.24	-	6,335.24	699.84	7,035.07
Ridgewood Care Center	4143	19.32%	7,198.81	-	7,198.81	795.24	7,994.05
Workforce Development	105	0.49%	182.45	-	182.45	20.15	202.60
Communications	1335	6.22%	2,319.88	-	2,319.88	256.25	2,575.92
Detention Center	445	2.07%	773.23	-	773.23	85.42	858.64
Jail & Jail Alternatives	2515	11.73%	4,370.03	-	4,370.03	482.75	4,852.77
Real Property Lister	52	0.24%	90.35	-	90.35	9.98	100.34
Register of Deeds	131	0.61%	227.62	-	227.62	25.15	252.77
County Clerk	111	0.52%	192.67	-	192.67	21.31	214.18
District Attorney	253	1.18%	439.61	-	439.61	48.56	488.17
Victim Witness	157	0.73%	272.80	-	272.80	30.14	302.94
Emergency Management	31	0.14%	53.87	-	53.87	5.95	59.82
Planning & Development Services	157	0.73%	272.80	-	272.80	30.14	302.94
Parks w/Golf Course	266	1.24%	462.20	-	462.20	51.06	513.26
Highway w/Fleet	1506	7.02%	2,616.80	-	2,616.80	289.07	2,905.87
Land Conservation	59	0.28%	102.52	-	102.52	11.32	113.84
Veterans Service	52	0.24%	90.35	-	90.35	9.98	100.34
Medical Examiner	28	0.13%	48.65	-	48.65	5.37	54.03
Other Departments	555	2.59%	964.36	-	964.36	106.53	1,070.89
Total	21,447.00	100.00%	37,265.99	-	37,265.99	3,940.47	41,206.46

Allocation Basis: Payroll Disbursements by Department During 2013
Allocation Source: Finance Department Records and Reports

**DEPARTMENT 9
FISCAL 2013**

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

**Department: Human Resources
Function: Department Specific**

Total 1st Tier Allocation \$ 23,618.52
Total 2nd Tier Allocation -
Total Allocated Cost \$ 23,618.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Resources	15,123.48	53.73%	12,690.16		12,690.16	-	12,690.16
Sheriff	6,520.52	23.17%	5,471.39		5,471.39	-	5,471.39
Jail & Jail Alternatives	5,177.34	18.39%	4,344.33		4,344.33	-	4,344.33
Highway w/Fleet	1,326.00	4.71%	1,112.65		1,112.65	-	1,112.65
Other Departments		0.00%	-		-	-	-
Total	28,147.34	100.00%	23,618.52	-	23,618.52	-	23,618.52

Allocation Basis: Direct Allocation to Benefiting Department(s)

Allocation Source: Financial Statements, Records and Reports

**DEPARTMENT 9
FISCAL 2013**

RACINE COUNTY, WISCONSIN

HUMAN RESOURCES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department:	Human Resources			
<u>Grantee Department</u>	Total	Personnel Administration	Payroll	Department Specific
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance	-	-	-	-
Special Accounting	-	-	-	-
Buildings & Facilities	11,331.52	10,740.74	590.78	-
County Executive	1,896.05	1,797.01	99.04	-
Finance Department	11,245.42	10,658.12	587.30	-
Printing / Mail Services	871.39	825.21	45.18	-
Human Resources	17,920.22	4,957.25	272.80	12,690.16
Information Systems	5,765.70	5,462.76	302.94	-
County Treasurer	4,805.07	4,552.30	252.77	-
Corporation Counsel	4,899.97	4,643.35	256.63	-
Central Courts	29,549.92	27,996.64	1,553.27	-
Sheriff	120,787.24	109,255.19	6,060.66	5,471.39
Child Support	22,582.47	21,395.81	1,186.66	-
Human Services	133,862.14	126,827.07	7,035.07	-
Ridgewood Care Center	152,097.10	144,103.05	7,994.05	-
Workforce Development	3,844.44	3,641.84	202.60	-
Communications	49,009.38	46,433.46	2,575.92	-
Detention Center	16,336.46	15,477.82	858.64	-
Jail & Jail Alternatives	96,669.54	87,472.44	4,852.77	4,344.33
Real Property Lister	1,921.26	1,820.92	100.34	-
Register of Deeds	4,805.07	4,552.30	252.77	-
County Clerk	4,063.63	3,889.45	214.18	-
District Attorney	9,274.11	8,785.94	488.17	-
Victim Witness	5,765.70	5,462.76	302.94	-
Victim Advocate	-	-	-	-
Emergency Management	1,129.61	1,069.79	59.82	-
Planning & Development Services	5,752.04	5,449.10	302.94	-
Harbor / Marina	-	-	-	-
UW Extension	-	-	-	-
Parks w/Golf Course	9,772.63	9,259.38	513.26	-
Highway w/Fleet	56,401.84	52,383.31	2,905.87	1,112.65
Land Conservation	2,162.38	2,048.53	113.84	-
Lakeshores Library	-	-	-	-
Veterans Service	1,921.26	1,820.92	100.34	-
Medical Examiner	1,032.77	978.74	54.03	-
Courts & Judicial	-	-	-	-
Other Departments	20,418.16	19,347.27	1,070.89	-
	807,914.47	743,089.49	41,206.46	23,618.52

RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
NATURE AND EXTENT OF SERVICES

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

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

Ref: OMB Circular A-87, Attachment B, Sections 6, 10, and 11.

**DEPARTMENT 10
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS**

DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services	Telephone	Departmental Costs
Expenditures:						
Salaries & Wages	294,127.56		287,786.00	6,341.54		
Fringe Benefits	85,757.32		83,254.81	2,502.71		
Contracted Services	14,460.32		10,535.32			3,925.00
Consultants	491.04		491.04			
Telephone	2,962.63				2,962.63	
Public Liability Coverage	4,411.91		4,404.05	7.86		
Travel	5,329.81	5,329.81				
Office Supplies	1,134.79	1,134.79				
Copy Cost	1,486.58	1,486.58				
Printing	1.52	1.52				
Dues	50.00	50.00				
Equipment	159.99	159.99				
Desktop Support	445,849.07		444,733.56	1,115.51		
Software Maintenance	190,104.24		71,253.82			118,850.42
Hardware Maintenance	30,476.22		26,903.36			3,572.86
Technical Supplies	3,460.48		3,460.48			
Infrastructure Support	10,874.13		10,874.13			
Technology Refresh	94,261.97		94,261.97			
Total Expenditures	1,185,419.58	8,162.69	1,037,976.36	9,967.62	2,962.63	126,348.28
Disallowed / Capitalized	-	-				
Cost Adjustments:						
TVCCOG Revenue	(29,253.43)		(29,253.43)			
Total Cost Adjustments	(29,253.43)	-	(29,253.43)	-	-	-
General & Administrative Allocation:	0.00	(8,162.69)	7,986.70	175.99	-	-
Incoming Costs						
1st Allocation						
Building Depreciation	16,261.33	-	15,910.73	350.60	-	-
Equipment Depreciation	51,675.84	-	50,561.68	1,114.16	-	-
Insurance	528.16	-	516.77	11.39	-	-
Special Accounting	1,272.50	-	1,245.07	27.44	-	-
Buildings & Facilities	96,633.78	-	95,608.41	1,225.36	-	-
County Executive	1,880.37	-	1,839.83	40.54	-	-
Finance Department	11,522.47	-	11,274.04	248.43	-	-
Printing / Mail Services	2.20	-	2.15	0.05	-	-
Human Resources	5,230.05	-	5,117.30	112.75	-	-
Total 1st Allocation	145,206.71	-	142,075.98	3,130.73	-	-
General & Administrative Allocation:						
Unallocated						
Total 1st Tier Allocation	1,391,372.86	-	1,158,787.61	13,274.34	2,962.63	126,348.28
2nd Allocation						
Building Depreciation	5.28	-	5.17	0.11	-	-
Equipment Depreciation	59.25	-	57.97	1.28	-	-
Insurance	101.84	-	99.85	2.20	-	-
Special Accounting	270.82	-	264.98	5.84	-	-
Buildings & Facilities	3,182.49	-	3,123.66	58.83	-	-
County Executive	313.91	-	307.14	6.77	-	-
Finance Department	970.51	-	949.59	20.92	-	-
Printing / Mail Services	0.24	-	0.24	0.01	-	-
Human Resources	935.63	-	924.06	11.55	-	-
Information Systems	40,218.65	-	39,351.71	867.14	-	-
County Treasurer	193.63	-	189.45	4.17	-	-
Corporation Counsel	1,730.97	-	1,693.65	37.32	-	-
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total 2nd Allocation	47,593.43	-	46,567.29	1,026.14	-	-
General & Administrative Allocation:						
Total 2nd Tier Allocation						
Total 2nd Tier Allocation	47,593.43	-	46,567.29	1,026.14	-	-
Unallocated						
Total Incoming Costs	192,800.14	-	188,643.27	4,156.87	-	-
Total Allocated Cost	\$ 1,348,966.29	\$ -	\$ 1,205,354.90	\$ 14,300.48	\$ 2,962.63	\$ 126,348.28



**DEPARTMENT 10
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS**

Department: Information Systems
Function: Computer Operations

Total 1st Tier Allocation \$ 1,158,787.61
Total 2nd Tier Allocation 46,567.29
Total Allocated Cost \$ 1,205,354.90

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	4.0	0.66%	7,648.76		7,648.76	-	7,648.76
County Executive	3.0	0.50%	5,736.57		5,736.57	-	5,736.57
Finance Department	17.0	2.81%	32,507.24		32,507.24	-	32,507.24
Printing / Mail Services	4.0	0.66%	7,648.76		7,648.76	-	7,648.76
Information Systems	21.0	3.47%	40,156.01		40,156.01	-	40,156.01
County Treasurer	11.0	1.82%	21,034.10		21,034.10	919.64	21,953.74
Corporation Counsel	5.0	0.83%	9,560.95		9,560.95	418.02	9,978.97
Central Courts	9.0	1.49%	17,209.72		17,209.72	752.43	17,962.15
Sheriff	60.0	9.90%	114,731.45		114,731.45	5,016.22	119,747.67
Child Support	52.0	8.58%	99,433.92		99,433.92	4,347.39	103,781.32
Human Services	206.0	33.99%	393,911.30		393,911.30	17,222.37	411,133.67
Ridgewood Care Center	69.0	11.39%	131,941.16		131,941.16	5,788.66	137,709.82
Communications	5.0	0.83%	9,560.95		9,560.95	418.02	9,978.97
Detention Center	2.0	0.33%	3,824.38		3,824.38	167.21	3,991.59
Jail & Jail Alternatives	63.0	10.40%	120,468.02		120,468.02	5,267.04	125,735.05
Real Property Lister	3.0	0.50%	5,736.57		5,736.57	250.81	5,987.38
Register of Deeds	10.0	1.65%	19,121.91		19,121.91	836.04	19,957.95
County Clerk	6.0	0.99%	11,473.14		11,473.14	501.62	11,974.77
Emergency Management	2.0	0.33%	3,824.38		3,824.38	167.21	3,991.59
Planning & Development Services	12.0	1.98%	22,946.29		22,946.29	1,003.24	23,949.53
UW Extension	13.0	2.15%	24,858.48		24,858.48	1,086.85	25,945.33
Parks w/Golf Course	1.0	0.17%	1,912.19		1,912.19	83.60	1,995.79
Highway w/Fleet	18.0	2.97%	34,419.43		34,419.43	1,504.87	35,924.30
Land Conservation	4.0	0.66%	7,648.76		7,648.76	334.41	7,983.18
Veterans Service	2.0	0.33%	3,824.38		3,824.38	167.21	3,991.59
Medical Examiner	2.0	0.33%	3,824.38		3,824.38	167.21	3,991.59
Other Departments	2.0	0.33%	3,824.38		3,824.38	167.21	3,991.59
Total	606	100.00%	1,158,787.61	-	1,158,787.61	46,567.29	1,205,354.90

Allocation Basis: Number of PC Devices by Department
Allocation Source: IS Department.

**DEPARTMENT 10
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS**

Department: Information Systems
Function: Child Support and Human Services

Total 1st Tier Allocation	\$	13,274.34
Total 2nd Tier Allocation		<u>1,026.14</u>
Total Allocated Cost	\$	14,300.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	1,754.15	17.60%	2,336.08	(1,754.15)	581.93	180.58	762.52
Human Services	8,213.47	82.40%	10,938.26	(8,213.47)	2,724.79	845.55	3,570.34
Total	<u>9,967.62</u>	<u>100.00%</u>	<u>13,274.34</u>	<u>(9,967.62)</u>	<u>3,306.72</u>	<u>1,026.14</u>	<u>4,332.86</u>

Allocation Basis: Direct Allocation to Benefiting Department during 2013

Allocation Source: IS Department Records and Reports

**DEPARTMENT 10
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS**

Department:	Information Systems
Function:	Telephone
Total 1st Tier Allocation	\$ 2,962.63
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 2,962.63

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	22.0	1.67%	49.38	-	49.38	-	49.38
County Executive	4.0	0.30%	8.98	-	8.98	-	8.98
Finance Department	16.0	1.21%	35.91	-	35.91	-	35.91
Printing / Mail Services	3.0	0.23%	6.73	-	6.73	-	6.73
Human Resources	8.0	0.61%	17.96	-	17.96	-	17.96
Information Systems	28.0	2.12%	62.84	-	62.84	-	62.84
County Treasurer	6.0	0.45%	13.47	-	13.47	-	13.47
Corporation Counsel	8.0	0.61%	17.96	-	17.96	-	17.96
Central Courts	151.0	11.44%	338.91	-	338.91	-	338.91
Sheriff	73.0	5.53%	163.84	-	163.84	-	163.84
Child Support	48.0	3.48%	103.24	-	103.24	-	103.24
Human Services	371.0	28.11%	832.68	-	832.68	-	832.68
Ridgewood Care Center	91.0	6.89%	204.24	-	204.24	-	204.24
Communications	51.0	3.86%	114.47	-	114.47	-	114.47
Detention Center	17.0	1.29%	38.16	-	38.16	-	38.16
Workforce Development	2.0	0.15%	4.49	-	4.49	-	4.49
Jail & Jail Alternatives	98.0	7.42%	219.95	-	219.95	-	219.95
Real Property Lister	3.0	0.23%	6.73	-	6.73	-	6.73
Register of Deeds	8.0	0.61%	17.96	-	17.96	-	17.96
County Clerk	14.0	1.06%	31.42	-	31.42	-	31.42
District Attorney	41.0	3.11%	92.02	-	92.02	-	92.02
Victim Witness	16.0	1.21%	35.91	-	35.91	-	35.91
Emergency Management	17.0	1.29%	38.16	-	38.16	-	38.16
Planning & Development Services	9.0	0.68%	20.20	-	20.20	-	20.20
UW Extension	14.0	1.06%	31.42	-	31.42	-	31.42
Parks w/Golf Course	33.0	2.50%	74.07	-	74.07	-	74.07
Highway w/Fleet	86.0	5.00%	148.13	-	148.13	-	148.13
Land Conservation	6.0	0.45%	13.47	-	13.47	-	13.47
Veterans Service	2.0	0.15%	4.49	-	4.49	-	4.49
Medical Examiner	4.0	0.30%	8.98	-	8.98	-	8.98
Other Departments	92.0	6.97%	206.49	-	206.49	-	206.49
Total	1,320	100.00%	2,962.63	-	2,962.63	-	2,962.63

Allocation Basis: Number of Telecommunications Lines Supported by IS
 Allocation Source: IS Department

**DEPARTMENT 10
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
FUNCTIONAL COST ALLOCATIONS**

Department: Information Systems
Function: Departmental Costs

Total 1st Tier Allocation \$ 126,348.28
Total 2nd Tier Allocation -
Total Allocated Cost \$ 126,348.28

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Finance Department	16,538.48	13.09%	16,538.48	-	16,538.48	-	16,538.48
Human Resources	36,768.73	29.10%	36,768.73	-	36,768.73	-	36,768.73
County Treasurer	12,180.28	9.64%	12,180.28	-	12,180.28	-	12,180.28
Sheriff	56,073.00	44.38%	56,073.00	-	56,073.00	-	56,073.00
Register of Deeds	4,787.78	3.79%	4,787.78	-	4,787.78	-	4,787.78
Total	126,348.28	100.00%	126,348.28	-	126,348.28	-	126,348.28

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Systems Records and Reports

**DEPARTMENT 10
FISCAL 2013**



**Sequoia
Consulting
Group**

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	-	-	-	-	-
Insurance	-	-	-	-	-
Special Accounting	-	-	-	-	-
Buildings & Facilities	7,698.14	7,648.76	-	49.38	-
County Executive	5,745.55	5,736.57	-	8.98	-
Finance Department	49,081.64	32,507.24	-	35.91	16,538.48
Printing / Mail Services	7,655.50	7,648.76	-	6.73	-
Human Resources	36,786.69	-	-	17.96	36,768.73
Information Systems	40,218.85	40,156.01	-	62.84	-
County Treasurer	34,147.49	21,953.74	-	13.47	12,180.28
Corporation Counsel	9,996.93	9,976.97	-	17.96	-
Central Courts	18,301.06	17,962.15	-	338.91	-
Sheriff	175,984.51	119,747.67	-	163.84	56,073.00
Child Support	104,647.08	103,781.32	762.52	103.24	-
Human Services	415,536.69	411,133.67	3,570.34	832.68	-
Ridgewood Care Center	137,914.06	137,709.82	-	204.24	-
Workforce Development	4.49	-	-	4.49	-
Communications	10,093.44	9,978.97	-	114.47	-
Detention Center	4,029.74	3,991.59	-	38.16	-
Jail & Jail Alternatives	125,955.01	125,735.05	-	219.95	-
Real Property Lister	5,994.12	5,987.38	-	6.73	-
Register of Deeds	24,763.68	19,957.95	-	17.96	4,787.78
County Clerk	12,006.19	11,974.77	-	31.42	-
District Attorney	92.02	-	-	92.02	-
Victim Witness	35.91	-	-	35.91	-
Victim Advocate	-	-	-	-	-
Emergency Management	4,029.74	3,991.59	-	38.16	-
Planning & Development Services	23,969.73	23,949.53	-	20.20	-
Harbor / Marina	-	-	-	-	-
UW Extension	25,976.75	25,945.33	-	31.42	-
Parks w/Golf Course	2,069.86	1,995.79	-	74.07	-
Highway w/Fleet	36,072.43	35,924.30	-	148.13	-
Land Conservation	7,996.64	7,983.18	-	13.47	-
Lakeshores Library	-	-	-	-	-
Veterans Service	3,996.08	3,991.59	-	4.49	-
Medical Examiner	4,000.57	3,991.59	-	8.98	-
Courts & Judicial	-	-	-	-	-
Other Departments	4,198.08	3,991.59	-	206.49	-
	1,338,998.67	1,205,354.90	4,332.86	2,962.63	126,348.28

**DEPARTMENT 11
FISCAL 2013**

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

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

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

- Receipts – Associated costs are allocated based on the number of general receipts processed by department 2013;
- Banking – Associated costs have been allocated to departments based on the number of Accounts Payable and Payroll disbursements processed during 2013.

Ref: OMB A-87, Attachment B. 11, 16, 21, and 23.

**DEPARTMENT 11
FISCAL 2013**

RACINE COUNTY, WISCONSIN

COUNTY TREASURER

DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Banking	General Government
Expenditures:					
Salaries & Wages	248,813.24	127,840.24	50,782.78	2,936.00	67,254.22
Fringe Benefits	97,587.15	50,140.28	19,917.54	1,151.53	26,377.81
Title Expenses	10,150.00				10,150.00
Attorney Fees	1,000.00				1,000.00
Appraisal Services	880.00				880.00
GIS Technical Support	5,502.98	5,502.98			
Telephone	381.00	381.00			
Public Liability Insurance	3,732.20	3,732.20			
Advertising	5,628.22				5,628.22
Travel, Training, Conferences	1,567.50	1,567.50			
Office Supplies	1,199.00	1,199.00			
Paper	615.40	615.40			
Copy	2,793.00	2,793.00			
Printing	1,898.30	1,898.30			
Postage	20,114.86	20,114.86			
Dues	100.00	100.00			
Equipment	214.99	214.99			
Over/Short Tax Accounts	77.73				77.73
Total Expenditures	402,255.57	216,099.75	70,700.32	4,067.52	111,367.98
Disallowed / Capitalized	(231,507.95)				(231,507.95)
General & Administrative Allocation	-	(216,099.75)	80,715.67	5,244.71	120,139.37
Incoming Costs					
1st Allocation					
Building Depreciation	3,083.25		1,294.31	74.83	1,714.11
Equipment Depreciation	-		-	-	-
Insurance	440.13		184.76	10.68	244.69
Special Accounting	662.71		278.20	16.06	368.43
Buildings & Facilities	10,776.04		4,523.63	261.53	5,990.87
County Executive	1,120.06		470.18	27.18	622.69
Finance Department	5,940.25		2,493.63	144.17	3,302.44
Printing / Mail Services	7,775.89		3,264.21	188.72	4,322.96
Human Resources	4,358.68		1,829.71	105.78	2,423.18
Information Systems	33,227.85		13,948.59	806.43	18,472.82
Total 1st Allocation	67,384.84	-	28,267.22	1,535.42	37,462.20
General & Administrative Allocation	-	-	-	-	-
Unallocated	(37,462.20)				(37,462.20)
Total 1st Tier Allocation	200,679.86	-	189,703.21	10,967.65	-
2nd Allocation					
Building Depreciation	1.00		0.42	0.02	0.56
Equipment Depreciation	-		-	-	-
Insurance	84.87		35.63	2.06	47.18
Special Accounting	149.22		62.64	3.62	82.96
Buildings & Facilities	605.32		254.10	14.69	336.52
County Executive	186.68		78.36	4.53	103.78
Finance Department	491.39		206.28	11.93	273.19
Printing / Mail Services	880.23		369.51	21.36	489.36
Human Resources	446.39		187.39	10.83	248.17
Information Systems	919.64		386.05	22.32	511.27
County Treasurer	6,336.14		2,659.82	153.78	3,522.54
Corporation Counsel	19,062.89		9,014.93	463.38	10,614.58
0	-		-	-	-
Central Courts	-		-	-	-
Sheriff	-		-	-	-
Total 2nd Allocation	29,193.76	-	12,255.14	708.53	16,230.10
General & Administrative Allocation	-	-	-	-	-
Unallocated	(16,230.10)				(16,230.10)
Total 2nd Tier Allocation	12,963.66	-	12,255.14	708.53	-
Total Incoming Costs	42,886.30	-	40,542.35	2,343.95	-
Total Allocated Cost	\$ 213,634.53	\$ -	\$ 201,958.35	\$ 11,676.18	\$ (0.00)

**DEPARTMENT 11
FISCAL 2013**

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

Department:	County Treasurer
Function:	Receipts
Total 1st Tier Allocation	\$ 189,703.21
Total 2nd Tier Allocation	<u>12,255.14</u>
Total Allocated Cost	\$ 201,958.35

	Allocation Units	Percentage	Gross Allocation	Direct Billed	Allocation	Allocation	Total Allocated
Grantee Department							
Insurance	56.0	0.32%	597.69		597.69		597.69
Buildings & Facilities	15.0	0.08%	160.10		160.10		160.10
County Executive	1.0	0.01%	10.67		10.67	-	10.67
Finance Department	13.0	0.07%	138.75		138.75	-	138.75
Printing / Mail Services	5.0	0.03%	53.37		53.37	-	53.37
Human Resources	37.0	0.21%	394.90		394.90	-	394.90
Information Systems	10.0	0.06%	106.73		106.73	-	106.73
County Treasurer	589.0	3.31%	6,286.44		6,286.44	-	6,286.44
Corporation Counsel	15.0	0.08%	160.10		160.10	10.78	170.88
Central Courts	633.0	3.56%	6,756.06		6,756.06	455.04	7,211.09
Sheriff	1,244.0	7.00%	13,277.30		13,277.30	894.26	14,171.57
Child Support	146.0	0.82%	1,558.27		1,558.27	104.95	1,663.22
Human Services	3,050.0	17.16%	32,552.87		32,552.87	2,192.53	34,745.40
Ridgewood Care Center	986.0	5.55%	10,523.65		10,523.65	708.80	11,232.45
Workforce Development	228.0	1.28%	2,433.46		2,433.46	163.90	2,597.36
Communications	17.0	0.10%	181.44		181.44	12.22	193.66
Detention Center	99.0	0.56%	1,056.63		1,056.63	71.17	1,127.80
Jail & Jail Alternatives	175.0	0.98%	1,867.79		1,867.79	125.80	1,993.59
Real Property Lister	40.0	0.23%	426.92		426.92	28.75	455.68
Register of Deeds	855.0	4.81%	9,125.48		9,125.48	614.63	9,740.10
County Clerk	511.0	2.87%	5,453.94		5,453.94	367.34	5,821.28
District Attorney	53.0	0.30%	565.67		565.67	38.10	603.77
Victim Witness	2.0	0.01%	21.35		21.35	1.44	22.78
Victim Advocate	5.0	0.03%	53.37		53.37	3.59	56.96
Emergency Management	9.0	0.05%	96.06		96.06	6.47	102.53
Planning & Development Services	226.0	1.27%	2,412.11		2,412.11	162.46	2,574.58
Harbor / Marina	900.0	5.06%	9,605.77		9,605.77	646.97	10,252.74
UW Extension	50.0	0.28%	533.65		533.65	35.94	569.60
Parks w/Golf Course	524.0	2.95%	5,592.69		5,592.69	376.68	5,969.37
Highway w/Fleet	65.0	0.37%	693.75		693.75	46.73	740.48
Land Conservation	51.0	0.29%	544.33		544.33	36.66	580.99
Veterans Service	8.0	0.05%	85.38		85.38	5.75	91.14
Medical Examiner	33.0	0.19%	352.21		352.21	23.72	375.93
Other Departments	7,123.0	40.08%	76,024.30		76,024.30	5,120.44	81,144.75
Total	17,774.0	100.00%	189,703.21	-	189,703.21	12,255.14	201,958.35

Allocation Basis: Number of General Receipts Processed by Department During 2013

Allocation Source: Financial Department Records and Reports

**DEPARTMENT 11
FISCAL 2013**

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

Department: County Treasurer
Function: Banking

Total 1st Tier Allocation	\$	10,967.65
Total 2nd Tier Allocation		<u>708.53</u>
Total Allocated Cost	\$	11,676.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	265.00	0.66%	71.96		71.96		71.96
Buildings & Facilities	926.00	2.29%	251.46		251.46		251.46
County Executive	93.00	0.23%	25.25		25.25		25.25
Finance Department	445.00	1.10%	120.84		120.84		120.84
Printing / Mail Services	574.00	1.42%	155.87		155.87		155.87
Human Resources	283.00	0.70%	76.85		76.85	-	76.85
Information Systems	320.00	0.79%	86.90		86.90	-	86.90
County Treasurer	183.00	0.45%	49.69		49.69	-	49.69
Corporation Counsel	191.00	0.47%	51.87		51.87	3.63	55.50
Central Courts	4,110.00	10.18%	1,116.10		1,116.10	78.07	1,194.17
Sheriff	4,470.00	11.07%	1,213.86		1,213.86	84.91	1,298.77
Child Support	865.00	2.14%	234.90		234.90	16.43	251.33
Human Services	8,403.00	20.81%	2,281.90		2,281.90	159.62	2,441.52
Ridgewood Care Center	5,315.00	13.16%	1,443.33		1,443.33	100.96	1,544.29
Workforce Development	1,415.00	3.50%	384.25		384.25	26.88	411.13
Communications	1,474.00	3.65%	400.28		400.28	28.00	428.28
Detention Center	557.00	1.38%	151.26		151.26	10.58	161.84
Jail & Jail Alternatives	2,884.00	7.14%	783.17		783.17	54.78	837.95
Real Property Lister	66.00	0.16%	17.92		17.92	1.25	19.18
Register of Deeds	217.00	0.54%	58.93		58.93	4.12	63.05
County Clerk	149.00	0.37%	40.46		40.46	2.83	43.29
District Attorney	452.00	1.12%	122.74		122.74	8.59	131.33
Victim Witness	196.00	0.49%	53.23		53.23	3.72	56.95
Victim Advocate	4.00	0.01%	1.09		1.09	0.08	1.16
Emergency Management	53.00	0.13%	14.39		14.39	1.01	15.40
Planning & Development Services	299.00	0.74%	81.20		81.20	5.68	86.88
Harbor / Marina	338.00	0.84%	91.79		91.79	6.42	98.21
UW Extension	33.00	0.08%	8.96		8.96	0.63	9.59
Parks w/Golf Course	1,010.00	2.50%	274.27		274.27	19.19	293.46
Highway w/Fleet	2,891.00	7.16%	785.07		785.07	54.92	839.99
Land Conservation	100.00	0.25%	27.16		27.16	1.90	29.06
Veterans Service	95.00	0.24%	25.80		25.80	1.80	27.60
Medical Examiner	127.00	0.31%	34.49		34.49	2.41	36.90
Other Departments	1,585.00	3.92%	430.42		430.42	30.11	460.53
Total	40,388.0	100.00%	10,967.65	-	10,967.65	708.53	11,676.18

Allocation Basis: Number of AP and Payroll Disbursements by Department During 2013

Allocation Source: Financial Records and Reports

**DEPARTMENT 11
FISCAL 2013**

**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	-	-	-
Insurance	669.65	597.69	71.96
Special Accounting	-	-	-
Buildings & Facilities	411.56	160.10	251.46
County Executive	35.93	10.67	25.25
Finance Department	259.59	138.75	120.84
Printing / Mail Services	209.24	53.37	155.87
Human Resources	471.75	394.90	76.85
Information Systems	193.63	106.73	86.90
County Treasurer	6,336.14	6,286.44	49.69
Corporation Counsel	226.37	170.88	55.50
Central Courts	8,405.27	7,211.09	1,194.17
Sheriff	15,470.34	14,171.57	1,298.77
Child Support	1,914.55	1,663.22	251.33
Human Services	37,186.92	34,745.40	2,441.52
Ridgewood Care Center	12,776.74	11,232.45	1,544.29
Workforce Development	3,008.49	2,597.36	411.13
Communications	621.94	193.66	428.28
Detention Center	1,289.64	1,127.80	161.84
Jail & Jail Alternatives	2,831.54	1,993.59	837.96
Real Property Lister	474.85	455.68	19.18
Register of Deeds	9,803.15	9,740.10	63.05
County Clerk	5,864.57	5,821.28	43.29
District Attorney	735.10	603.77	131.33
Victim Witness	79.73	22.78	56.95
Victim Advocate	58.12	56.96	1.16
Emergency Management	117.93	102.53	15.40
Planning & Development Services	2,661.45	2,574.58	86.88
Harbor / Marina	10,350.95	10,252.74	98.21
UW Extension	579.18	569.60	9.59
Parks w/Golf Course	6,262.83	5,969.37	293.46
Highway w/Fleet	1,580.46	740.48	839.99
Land Conservation	610.04	580.99	29.06
Lakeshores Library	-	-	-
Veterans Service	118.74	91.14	27.60
Medical Examiner	412.83	375.93	36.90
Courts & Judicial	-	-	-
Other Departments	81,605.27	81,144.75	460.53
	213,634.53	201,958.35	11,676.18

**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 2012/13 as provided by the Corporation Counsel staff. Services to the County Board and related committee activity have been assigned to "Other" and are appropriately excluded from further allocation.

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

Ref: OMB A-87, Attachment B, Section 11, 14, and 23.

**DEPARTMENT 12
FISCAL 2013**

RACINE COUNTY, WISCONSIN

CORPORATION COUNSEL

Department: Corporation Counsel

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Departmental Support
Expenditures:			
Salaries & Wages	407,899.13		407,899.13
Fringe Benefits	116,015.23		116,015.23
Computer Research	2,880.00	2,880.00	
Transcripts	642.00	642.00	
R & M Equipment	51.00	51.00	
Witness Fees	112.40		112.40
Process Fees	42.45		42.45
Telephone	1,085.99	1,085.99	
Insurance	5,368.08	5,368.08	
Travel & Training	2,683.46	2,683.46	
Office Supplies	1,370.38	1,370.38	
Copy and Printing	2,453.85	2,453.85	
Publication & Dues	9,589.13	9,589.13	
Equipment	191.61	191.61	
Temporary Help	1,918.88		1,918.88
Records Shredding	2,493.75	2,493.75	
Total Expenditures	554,797.14	28,809.25	525,987.89
Disallowed / Capitalized	-		
General & Administrative Allocation	-	(28,809.25)	28,809.25
Cost Adjustments:			
Copier Revenue	(390.45)		(390.45)
Total Cost Adjustments	(390.45)	-	(390.45)
Incoming Costs			
1st Allocation			
Building Depreciation	1,429.83		1,429.83
Equipment Depreciation	-		-
Insurance	448.93		448.93
Special Accounting	538.68		538.68
Buildings & Facilities	4,997.31		4,997.31
County Executive	2,038.54		2,038.54
Finance Department	5,444.91		5,444.91
Printing / Mail Services	193.62		193.62
Human Resources	4,444.77		4,444.77
Information Systems	9,578.91		9,578.91
County Treasurer	211.96		211.96
Total 1st Allocation	29,327.47	-	29,327.47
General & Administrative Allocation	-		
Unallocated	-		
Total 1st Tier Allocation	583,734.18	-	583,734.18
2nd Allocation			
Corporation Counsel	129,778.96		129,778.96
Central Courts	-		-
Sheriff	-		-
Building Depreciation	0.48		0.48
Equipment Depreciation	-		-
Insurance	86.57		86.57
Special Accounting	117.38		117.38
Buildings & Facilities	280.71		280.71
County Executive	340.39		340.39
Finance Department	449.79		449.79
Printing / Mail Services	21.39		21.39
Human Resources	455.20		455.20
Information Systems	418.02		418.02
County Treasurer	14.41		14.41
Total 2nd Allocation	131,963.29	-	131,963.29
General & Administrative Allocation	-		
Unallocated	-		
Total 2nd Tier Allocation	131,963.29	-	131,963.29
Total Incoming Costs	161,290.76		161,290.76
Total Allocated Cost	\$ 715,687.45	\$ -	\$ 715,687.45



**DEPARTMENT 12
FISCAL 2013**

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

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation \$ 583,734.16
Total 2nd Tier Allocation 131,963.29
Total Allocated Cost \$ 715,697.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	5,525.57	1.36%	7,927.93		7,927.93	-	7,927.93
Special Accounting	2,323.55	0.57%	3,333.76		3,333.76	-	3,333.76
County Executive	18,272.00	4.49%	26,216.16		26,216.16	-	26,216.16
Finance Department	8,816.27	2.17%	12,649.34		12,649.34	-	12,649.34
Human Resources	10,405.12	2.56%	14,928.98	(2,685.70)	12,243.28	-	12,243.28
Information Systems	1,206.44	0.30%	1,730.97		1,730.97	-	1,730.97
County Treasurer	13,307.28	3.27%	19,092.89		19,092.89	-	19,092.89
Corporation Counsel	90,452.66	22.23%	129,778.96		129,778.96	-	129,778.96
Central Courts	1,926.27	0.47%	2,763.76		2,763.76	990.87	3,754.63
Sheriff	20,987.90	5.16%	30,112.86		30,112.86	10,796.14	40,909.00
Child Support	57,300.16	14.08%	82,212.68	(50,027.45)	32,185.23	29,475.11	61,660.33
Human Services	109,158.74	26.83%	156,617.93		156,617.93	56,151.07	212,769.00
Ridgewood Care Center	6,032.67	1.48%	8,655.79		8,655.79	3,103.30	11,759.09
Jail & Jail Alternatives	11,692.78	2.67%	16,776.46		16,776.46	6,014.75	22,791.22
County Clerk	3,603.33	0.89%	5,169.96		5,169.96	1,853.55	7,023.50
District Attorney	1,135.23	0.28%	1,628.80		1,628.80	583.96	2,212.76
Emergency Management	1,170.83	0.29%	1,679.87		1,679.87	602.27	2,282.15
Planning & Development Services	1,287.59	0.32%	1,847.40		1,847.40	662.33	2,509.73
Harbor / Marina	3,237.62	0.80%	4,645.25		4,645.25	1,865.43	6,310.67
Parks w/Golf Course	2,242.67	0.55%	3,217.72		3,217.72	1,153.63	4,371.35
Highway w/Fleet	11,522.58	2.83%	16,532.28		16,532.28	5,927.20	22,459.47
Other Departments	25,240.53	6.20%	36,214.41		36,214.41	12,963.69	49,198.10
Total	406,847.97	100.00%	583,734.16	(52,713.15)	531,021.01	131,963.29	662,984.30

Allocation Basis: Time and Effort by Benefiting Department During 2013

Allocation Source: Analysis Provided by Corporation Counsel Staff

**DEPARTMENT 12
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS
Department: Corporation Counsel

<u>Grantee Department</u>	Total	-	Departmental Support
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	7,927.93	-	7,927.93
Special Accounting	3,333.76	-	3,333.76
Buildings & Facilities	-	-	-
County Executive	26,216.16	-	26,216.16
Finance Department	12,649.34	-	12,649.34
Printing / Mail Services	-	-	-
Human Resources	12,243.28	-	12,243.28
Information Systems	1,730.97	-	1,730.97
County Treasurer	19,092.89	-	19,092.89
Corporation Counsel	129,778.96	-	129,778.96
Central Courts	3,754.63	-	3,754.63
Sheriff	40,909.00	-	40,909.00
Child Support	61,660.33	-	61,660.33
Human Services	212,769.00	-	212,769.00
Ridgewood Care Center	11,759.09	-	11,759.09
Workforce Development	-	-	-
Communications	-	-	-
Detention Center	-	-	-
Jail & Jail Alternatives	22,791.22	-	22,791.22
Real Property Lister	-	-	-
Register of Deeds	-	-	-
County Clerk	7,023.50	-	7,023.50
District Attorney	2,212.76	-	2,212.76
Victim Witness	-	-	-
Victim Advocate	-	-	-
Emergency Management	2,282.15	-	2,282.15
Planning & Development Services	2,509.73	-	2,509.73
Harbor / Marina	6,310.67	-	6,310.67
UW Extension	-	-	-
Parks w/Golf Course	4,371.35	-	4,371.35
Highway w/Fleet	22,459.47	-	22,459.47
Land Conservation	-	-	-
Lakeshores Library	-	-	-
Veterans Service	-	-	-
Medical Examiner	-	-	-
Courts & Judicial	-	-	-
Other Departments	49,198.10	-	49,198.10
	<hr/> 662,984.30	-	<hr/> 662,984.30

**DEPARTMENT 13
FISCAL 2013**

**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 applied as a credited against direct costs.

Ref: OMB A-87, Attachment B, Sections 11 and 23.

**DEPARTMENT 13
FISCAL 2013**

RACINE COUNTY, WISCONSIN

CENTRAL COURTS

DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Direct
Expenditures:				
Salaries & Wages	1,318,326.64		127,937.78	1,190,388.86
Fringe Benefits	522,012.33		48,165.74	473,846.59
Temporary Help	520,104.07		44,074.41	476,029.66
Time System	1,200.00	1,200.00		
Postage	46,609.27	46,609.27		
Court Commissioners	186,168.50		102,616.50	83,552.00
Jury Expenditures	107,386.96			107,386.96
Collections	1,368.33			1,368.33
Social Workers	140,724.00			140,724.00
Attorney Fees & Travel	80,722.96			80,722.96
Guardian ad Litem	304,331.62			304,331.62
Probate	48,147.50			48,147.50
Court Reporters	43,350.00	43,350.00		
Interpreters	181,411.61			181,411.61
Transcripts	18,528.50	18,528.50		
Psychologist Fees	109,409.98			109,409.98
Psychiatric Fees	44,036.15			44,036.15
Equipment Repairs	705.51	705.51		
Witness Fees	5,371.20			5,371.20
Process Fees	7,413.90			7,413.90
Telephone	10,381.23	10,381.23		
Public Liability Expense	19,774.90		1,919.07	17,855.83
Travel, Training, Conferences	4,620.95		-	4,620.95
Office Supplies	17,032.02		1,929.66	15,102.36
Paper	10,510.98	10,510.98		
Copy Cost	12,791.49	12,791.49		
Printing	12,786.36	12,786.36		
Printing - Jury	3,903.70			3,903.70
Dues	925.00	925.00		
Publications	10,797.00	10,797.00		
Over-Short Account	(50.00)			(50.00)
Court Ordered Expense	6,473.94			6,473.94
Equipment	4,710.00	4,710.00		
Total Expenditures	3,801,986.60	173,295.34	326,643.16	3,302,048.10
Disallowed / Capitalized	-			
Cost Adjustments:				
Direct Costs Adjustment	(3,801,986.60)	(173,295.34)	(326,643.16)	(3,302,048.10)
Total Cost Adjustments	(3,801,986.60)	(173,295.34)	(326,643.16)	(3,302,048.10)
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	311,753.15		30,254.27	281,498.88
Equipment Depreciation	3,322.62		322.45	3,000.17
Insurance	2,706.81		262.68	2,444.12
Special Accounting	14,019.88		1,360.57	12,659.31
Buildings & Facilities	588,633.17		55,183.34	533,449.83
County Executive	11,235.09		1,090.32	10,144.77
Finance Department	141,459.34		13,728.00	127,731.34
Printing / Mail Services	22,804.36		2,213.06	20,591.32
Human Resources	26,804.73		2,601.28	24,203.45
Information Systems	17,548.62		1,703.02	15,845.61
County Treasurer	7,872.16		763.96	7,108.20



**DEPARTMENT 13
FISCAL 2013**

RACINE COUNTY, WISCONSIN

CENTRAL COURTS

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Child Support	Central Courts Direct
Corporation Counsel	2,763.76		268.21	2,495.55
Total 1st Allocation	1,130,923.70	-	109,751.15	1,021,172.55
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	1,130,923.70	-	109,751.15	1,021,172.55
2nd Allocation				
Building Depreciation	101.26	-	9.83	91.43
Equipment Depreciation	3.81	-	0.37	3.44
Insurance	521.95	-	50.65	471.30
Special Accounting	2,608.55	-	253.15	2,355.40
Buildings & Facilities	30,807.05	-	2,989.69	27,817.36
County Executive	1,879.66	-	182.41	1,697.25
Finance Department	11,782.93	-	1,143.48	10,639.45
Printing / Mail Services	2,565.93	-	249.01	2,316.92
Human Resources	2,745.19	-	266.41	2,478.78
Information Systems	752.43	-	73.02	679.41
County Treasurer	533.11	-	51.74	481.38
Corporation Counsel	990.87	-	96.16	894.71
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	55,292.75	-	5,365.92	49,926.83
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	55,292.75	-	5,365.92	49,926.83
Total Incoming Costs	1,186,216.45	-	115,117.07	1,071,099.38
Total Allocated Cost	\$ 1,186,216.45	\$ -	\$ 115,117.07	\$ 1,071,099.38

**DEPARTMENT 13
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS**

Department: Central Courts
Function: Child Support

Total 1st Tier Allocation \$ 109,751.15
Total 2nd Tier Allocation 5,365.92
Total Allocated Cost \$ 115,117.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100	100.00%	109,751.15		109,751.15	5,365.92	115,117.07
Total	100.00	100.00%	109,751.15	-	109,751.15	5,365.92	115,117.07

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 13
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS**

Department: Central Courts
Function: Central Courts Direct

Total 1st Tier Allocation \$ 1,021,172.55
Total 2nd Tier Allocation 49,926.83
Total Allocated Cost \$ 1,071,099.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Courts & Judicial	100.00%	100.00%	1,021,172.55		1,021,172.55	49,926.83	1,071,099.38
Total	100.00%	100.00%	1,021,172.55	-	1,021,172.55	49,926.83	1,071,099.38

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

**DEPARTMENT 13
FISCAL 2013**

RACINE COUNTY, WISCONSIN

CENTRAL COURTS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Courts

<u>Grantee Department</u>	Total	Child Support	Central Courts Direct
Insurance	-	-	-
Special Accounting	-	-	-
Buildings & Facilities	-	-	-
County Executive	-	-	-
Finance Department	-	-	-
Printing / Mail Services	-	-	-
Human Resources	-	-	-
Information Systems	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Central Courts	-	-	-
Sheriff	-	-	-
Child Support	115,117.07	115,117.07	-
Human Services	-	-	-
Ridgewood Care Center	-	-	-
Workforce Development	-	-	-
Communications	-	-	-
Detention Center	-	-	-
Jail & Jail Alternatives	-	-	-
Real Property Lister	-	-	-
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	1,071,099.38	-	1,071,099.38
Other Departments	-	-	-
	<hr/> 1,186,216.45 <hr/>	<hr/> 115,117.07 <hr/>	<hr/> 1,071,099.38 <hr/>

**DEPARTMENT 14
FISCAL 2013**

RACINE COUNTY, WISCONSIN

SHERIFF

NATURE AND EXTENT OF SERVICES

The Dunn County Sheriff's Department, in addition to providing the County with its normal law enforcement services, also provides services to the Child Support Program.

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

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

Ref.: OMB Circular A-87, Attachment B, Sections 11 and 23.

**DEPARTMENT 14
FISCAL 2013**

RACINE COUNTY, WISCONSIN

SHERIFF

DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures				
Salaries & Wages	7,673,878.61		128,309.45	7,545,479.16
Fringe Benefits	3,265,209.44		57,270.40	3,207,939.04
Clothing Allowance	72,500.00		-	72,500.00
C/S Conveyance	519,999.96		-	519,999.96
C/S Records Area	63,438.40		-	63,438.40
C/S Security Staff	90,439.03		-	90,439.03
C/S Technology Services	555.76		-	555.76
Lease	16,394.00		-	16,394.00
Repair/Maintenance Vehicles	490,635.45		-	490,635.45
Telephone	59,028.93	59,028.93	-	-
Vehicle Insurance	36,839.72	36,839.72	-	-
Public Liability Insurance	154,003.80		2,567.99	151,435.81
Travel, Training, Conferences	84,307.65	84,307.65	-	-
Operating Suplies & Materials	13,627.61		-	13,627.61
Office Supplies	9,542.01	9,542.01	-	-
Paper	3,394.07	3,394.07	-	-
Copy and Printing	9,450.67	9,450.67	-	-
Dues, Publications, Subscriptions	2,844.31	2,844.31	-	-
Postage	7,076.03	7,076.03	-	-
Special Investigations	3,705.65		-	3,705.65
Drug Testing	3,721.90	3,721.90	-	-
Uniforms	1,055.02		-	1,055.02
Discretionary Account	1,819.28		-	1,819.28
Equipment	41,453.67		-	41,453.67
Capital Equipment	231,272.97	231,272.97	-	-
Pistol Range Expenditures	6,108.55		-	6,108.55
Patrol Station Expenditures	26,009.64		-	26,009.64
Water Safety Patrol Expenditures	181,800.79		-	181,800.79
Miscellaneous Grant Expenditures	166,135.88		-	166,135.88
	-			-
Total Expenditures	13,236,249.00	447,476.26	188,237.84	12,600,532.90
Disallowed / Capitalized	(13,044,393.61)	(231,272.97)		(12,813,120.64)
General & Administrative Allocation	-	(216,205.29)	3,617.55	212,587.74
Incoming Costs				
1st Allocation				
Building Depreciation	88,724.23		1,484.54	87,239.70
Equipment Depreciation	-		-	-
Insurance	31,972.91		534.97	31,437.94
Special Accounting	5,815.74		97.31	5,718.43
Buildings & Facilities	134,050.14		2,242.93	131,807.21
County Executive	25,619.46		428.67	25,190.79
Finance Department	128,312.86		2,146.93	126,165.93
Printing / Mail Services	3,950.67		66.10	3,884.56
Human Resources	110,074.41		1,841.77	108,232.64
Information Systems	170,968.29		2,860.64	168,107.64
County Treasurer	14,491.16		242.47	14,248.70
Corporation Counsel	30,112.86		503.85	29,609.01
Central Courts	-		-	-
Total 1st Allocation	744,092.71	-	12,450.17	731,642.54
General & Administrative Allocation	-			
Unallocated	(731,642.54)			(731,642.54)
Total 1st Tier Allocation	204,305.56	-	204,305.56	-
2nd Allocation				
Building Depreciation	28.82		0.48	28.34
Equipment Depreciation	-		-	-

**DEPARTMENT 14
FISCAL 2013**

RACINE COUNTY, WISCONSIN

SHERIFF

DEPARTMENTAL COSTS BY FUNCTION (Continued)

Insurance	6,165.34	-	103.16	6,062.18
Special Accounting	1,092.52	-	18.28	1,074.24
Buildings & Facilities	7,907.76	-	132.31	7,775.44
County Executive	4,269.19	-	71.43	4,197.76
Finance Department	10,614.17	-	177.60	10,436.58
Printing / Mail Services	443.53	-	7.42	436.11
Human Resources	10,712.83	-	179.25	10,533.58
Information Systems	5,016.22	-	83.93	4,932.29
County Treasurer	979.17	-	16.38	962.79
Corporation Counsel	10,796.14	-	180.64	10,615.50
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	58,025.70	-	970.89	57,054.82
General & Administrative Allocation				
Unallocated	(57,054.82)			(57,054.82)
Total 2nd Tier Allocation	58,025.70	-	970.89	-
Total Incoming Costs	13,421.06	-	13,421.06	-
Total Allocated Cost	\$ 205,276.45	\$ -	\$ 205,276.45	\$ (0.00)

**DEPARTMENT 14
FISCAL 2013**

**RACINE COUNTY, WISCONSIN
SHERIFF
FUNCTIONAL COST ALLOCATIONS**

Department: Sheriff
Function: Child Support

Total 1st Tier Allocation \$ 204,305.56
Total 2nd Tier Allocation 970.89
Total Allocated Cost \$ 205,276.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100	100.00%	204,305.56	(188,237.84)	16,067.72	970.89	17,038.61
Total	100	100.00%	204,305.56	(188,237.84)	16,067.72	970.89	17,038.61

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 14
FISCAL 2013**

RACINE COUNTY, WISCONSIN

SHERIFF

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Sheriff

<u>Grantee Department</u>	Total	Child Support
Insurance	-	-
Special Accounting	-	-
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing / Mail Services	-	-
Human Resources	-	-
Information Systems	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff	-	-
Child Support	17,038.61	17,038.61
Human Services	-	-
Ridgewood Care Center	-	-
Workforce Development	-	-
Communications	-	-
Detention Center	-	-
Jail & Jail Alternatives	-	-
Real Property Lister	-	-
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	-	-
	17,038.61	17,038.61
	17,038.61	17,038.61

