

**A CENTRAL SERVICES  
COST ALLOCATION PLAN**

**RACINE COUNTY, WI**

**FISCAL 2006**

**ACTUAL COSTS FOR THE YEAR ENDED DECEMBER 31, 2006**

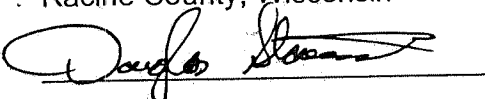
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***HELPING GOVERNMENT SERVE THE PEOPLE<sup>®</sup>***

RACINE COUNTY, WISCONSIN  
COUNTYWIDE COST ALLOCATION PLAN  
CERTIFICATE OF COST ALLOCATION PLAN

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

- (1) All costs included in this county-wide cost allocation plan to establish cost allocations or billings for the year ended December 31, 2006 are allowable in accordance with the requirements of Office of Management and Budget Circular A-87, "Cost Principles for State and Local Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this county-wide cost allocation plan are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit:	Racine County, Wisconsin
Signature:	
Name of Official	Douglas Stansil
Title:	Finance Director
Date:	May 1, 2007

**RACINE COUNTY, WISCONSIN  
2006 ORGANIZATION CHART**

RACINE COUNTY  
BOARD OF  
SUPERVISORS

CENTRAL SERVICE DEPTS

BUILDING USE  
EQUIPMENT USE  
INSURANCE  
MAINTENANCE  
COUNTY EXECUTIVE  
FINANCE DEPARTMENT  
HUMAN RESOURCES  
PURCHASING DEPARTMENT  
INFORMATION SYSTEMS  
PRINTING / MAIL SERVICE  
CORPORATION COUNSEL  
COUNTY TREASURER  
FAMILY COURT COMMISSIONER  
SHERIFF'S DEPARTMENT

OPERATING DEPTS

CHILD SUPPORT  
HUMAN SERVICES  
RIDGWOOD  
SCHOOLS FOR  
DETENTION CENTER  
COUNTY JAIL  
COUNTY CLERK  
DISTRICT ATTORNEY  
VICTIMS / WITNESS  
VICTIM / ADVOCATE  
DISPUTE RESOLUTION  
EMERGENCY  
CENTRAL COURTS  
HARBOR / MARINA  
CODE ADMINISTRATION  
UW EXTENSION  
PARKS  
HIGHWAY  
LAND CONSERVATION  
HOUSING AUTHORITY  
LAKESHORE LIBRARY  
DEPT OF WORKFORCE  
GATEWAY TECHNICAL COLLEGE  
W-2 CONTRACT AGENCY  
KAISER GROUP  
KIND-CARE  
CHILDREN FIRST  
OTHER DEPARTMENTS

## INTRODUCTION

A cost allocation plan (CAP) distributes the allowable costs of **central service** departments to **grantee** departments or programs. **Central services** departments are those administrative units that generally provide services to other governmental departments, rather than directly to the general public. Examples include county administration, purchasing, finance, data processing, attorney, etc. Grantee departments are those units that provide services or programs that directly benefit the general public. Examples of grantee departments include: child support, health department programs, social/human service programs, parks and recreation, planning, law enforcement, programs for the elderly, etc.

## USES OF COST ALLOCATION PLANS

A CAP is prepared for a number of reasons. Principally, these include:

- Identify the value of indirect costs associated with federally funded programs for proper and accurate claim reimbursement.
- Basis to charge enterprise funds and/or internal service funds for services provided by the general fund - for further distribution and "charge-back" purposes.
- Determine the full cost of departments providing user fee related services to the public.
- Obtain management information regarding agency costs and programs.

As indicated above, most agencies have CAPs prepared in order to recover money to the general fund. This has become increasingly important in view of the limitations on taxes and the general need for additional local revenues. However, in the process of preparing a CAP, a great deal of valuable management information is also developed, which is also being used by an increasing number of agencies in an effort to better manage their programs.

## METHODOLOGY

This cost allocation plan contains Section 1 costs and was prepared in accordance with the policies and procedures contained in OMB Circular A-87. A consistent approach has been followed in the treatment of direct and indirect costs and in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditure information was obtained from the financial statements. Statistics used to allocate costs were also taken from actual data.

A double step-down allocation procedure was used to distribute costs among central services and to other (grantee) departments that receive benefits. The MAXIMUS cost allocation system allows for numerous step-down allocations. For most situations, two allocations are adequate. A multiple step-down procedure initially requires a sequential ordering of

departments. Department indirect cost allocations are then made in the order selected, to all benefiting departments, including cross-allocations to other central service departments. To insure that the cross-benefit of services among central service departments is truly recognized, a step-down allocation for each central service department is made. Costs allocated for each central service department consist of the following:

**First Allocation** - The actual operating expenditures for the department, exclusive of unallowable items (i.e., capital expenditures, lobbying, and other "general government" costs as designated by OMB Circular A-87) plus all allocated costs from other central service departments which have been identified up to this point.

**Second Allocation** - Costs from other central service departments made subsequent to the department's first allocation.

With respect to the double step-down methodology, two important points should be noted:

1. The initial sequencing of departments was made in consideration of the ordering which maximizes the benefits of services, and
2. After the second allocation of each central service department, that department was "closed" and could

not receive any additional allocation from other central services.

To ease comprehension and to avoid unnecessary bulk in the plan, the first and second allocations are shown on the same schedule within the plan.

### **FORMAT OF THE REPORT**

A Table of Contents is included at the beginning of the plan. The allocation of central service costs has been accomplished in the same order as shown in the Table of Contents. The Table of Contents, also permits the ready identification of the following summary data and detail sections of the plan:

#### **Summary Data**

Five summary schedules are provided at the beginning of the plan. The following summarizes the purpose and information contained in each of the reports. Certain schedules, such as Schedule A, always appear in the plan, while others appear only when necessary or appropriate.

1. **Allocated Costs by Department (Schedule A)** - provides a summary of the costs allocated from each central service department to each operating department, and shows the roll forwards and adjustments used to calculate the proposed costs. The central service departments are listed on the left

side of the page and the operating departments detailed in the plan are listed across the top with a total at the bottom of the page.

The roll forward is an adjustment between estimated costs and actual costs when they become known. The difference between estimated and actual costs is included as an adjustment (roll forward) in a subsequent cost allocation plan. For example, the 20x1 cost allocation plan, prepared in 20x2, determines the actual costs for 20x1 and "fixes" costs for 20x3. The 20x3 plan, prepared in 20x4, determines the actual costs for 20x3 and "fixes" costs for 20x5. The difference between the 20x1 "fixed" costs for 20x3 (prepared in 20x2) and the 20x3 (prepared in 20x4) actual costs is the roll forward value included in the 20x3 cost allocation plan.

This approach allows both the local government and the grantor agency to be made "whole" even when the adjustment is made in a later period.

2. **Fixed Costs Proposed (Schedule B)** - provides a more detailed report on how the proposed costs for the operating departments are calculated. The operating departments are listed on the left side of the page and detail the roll forward calculation for each department.

In general, this schedule takes the difference between actual costs for this year (column 1) and the forecast costs for this year (column 2), adds that difference to the actual costs for this year (column 1) and any one time adjustments (column 5) to produce a proposed or forecasted cost for the next year (column 6). The amount shown in the last column on Schedule B equals the amount shown in the bottom row of Schedule A.

3. **Summary of Allocated Costs (Schedule C)** - shows the departmental expenditures for each central service department and the allocated costs for each operating department. The schedule has two parts.

The top section lists all of the central service departments with the total expenditures and any cost adjustments for each. These are values that do not include any incoming costs from other central service departments. The bottom section lists all of the operating departments with the total costs allocated to each (prior to any roll forward or cost adjustments).

4. **Detail of Allocated Costs (Schedule D)** - recaps in detail, how the costs (both direct and incoming) have been allocated from each central service department to each operating department. The central service

departments are listed across the top of the page and all the departments down the left side of the page.

Each cell in this schedule will be the intersection of a central service department (column) and another department (row). If the intersection is with the same department, then the number in that cell is the total direct expenditures plus all incoming costs for that department. This is the total amount allocated by this central service department (column), less any costs allocated to itself, and the number can be found on the .002 schedule in the detail for this department. If the intersection is not with the same department, then the number in that cell is the amount allocated for that central service department (column) to the department represented by that row.

The bottom of the report shows the direct billings of each central service department and any unallocated amounts disallowed in the processing of that department. The sum of the column should be zero, since the right-hand most column of Schedule D is summed across for all departments. Central service departments sum to zero, while the operating departments sum to the total allocated to that department as shown on Schedules A and C.

5. **Summary of Allocation Bases (Schedule E)** - summarizes the bases used to allocate the costs for each function of all central service departments.

#### **Detail Data**

There is a series of five detailed schedules, which are printed for each central service department. The schedules are numbered, with the first department being 1.xxx, where xxx is the detail schedule number.

1. **Nature and Extent of Services (Schedule .001)** - presents a narrative description of the central service department and each function that was identified. Also described are the allocation bases used for each function and other relevant information on expenditures. Appropriate sections of OMB Circular A-87 that authorize the allocation of costs may be referenced on this page.
2. **Costs to be Allocated (Schedule .002)** - presents a summary of the total costs to be allocated based on actual expenditures from the financial statements and incoming costs from other central service departments.

The first section, "Expenditures per financial statement", is the sum of all of that central service department's expense items and is intended to tie-in

directly to the client's financial records. These costs are always allocated on the first allocation.

The next section "deductions," lists expense items, which are deducted from the total. These costs have been disallowed from allocation. An example would be a capital expense. This elimination is handled on the first allocation. The next section, "Allocated additions," represents costs allocated to this central service department from other central service departments. These costs can be included in either the first or second allocation. By nature of the double step-down allocation procedures, no costs can be allocated to a department before it in the sequence during the second allocation.

The final section "Departmental cost adjustments," are costs which do not show up in the central service department's expenses or revenues, but apply to one or more of its functions. The final line shows the total costs to be allocated for the central service department in the right column.

3. **Costs to be Allocated by Function (Schedule .003)** - shows, in detail, the costs for each central service department by function to the extent deemed necessary to insure the application of allocation bases

which most closely correlate with the benefits derived by receiving departments. Total costs allocated are the same as reflected on the previous schedule, less costs that have been disallowed from further allocation. Functions of the central service department are listed across the top of the page and a detailed schedule is provided on each function.

4. **Function by Function Allocations (Schedule .004 - .00x)** - present detailed schedules of the allocation for each function, except for General Administration and any disallowed functions.

Departments receiving allocated costs are listed down the left-hand column. The next column shows the allocation units for each department followed by the percentage of the total units for the function. The "Gross allocated" column shows the total costs allocated to the department on the first allocation. By definition, the total of this column equals the total for the functional column in the .003 schedule. The next column shows any direct billed costs which are deducted from the gross allocated costs to determine the total costs allocated on the first allocation. The next column shows costs allocated on the second allocation, while the right-hand most column shows the total costs allocated to that department for the function.



Costs of General Administration are re-allocated through the "Reallocate admin" line to all other departmental functions based on functional costs.

5. **Department Cost Allocation Summary** - is the last schedule in each central service department, and provides a summary of the costs allocated by function presented in the preceding schedules. The departments that received allocations are listed on the left side of the page and the central service department's functions are listed across the top.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Allocated Costs By Department**

Central Service Departments	CHILD SUPPORT	HUMAN SERVICES	RIDGEWOOD	DETENTION CENTER	COUNTY JAIL	COUNTY CLERK	DISTRICT ATTORNEY
BUILDING USE	0	220,262	0	88,089	226,850	5,902	20,696
EQUIPMENT USE	0	0	0	0	3,850	706	2,695
INSURANCE	277	1,164	996	206	740	23	67
MAINTENANCE	0	227,176	0	178,489	781,282	13,980	49,022
COUNTY EXECUTIVE	9,125	18,746	16,498	7,373	14,250	2,876	5,752
FINANCE DEPARTMENT	7,810	194,548	63,485	8,672	39,082	( 746)	10,140
HUMAN RESOURCES	25,963	175,741	155,658	22,051	81,735	2,490	7,113
PURCHASING	11,722	17,830	34,256	9,823	12,382	5,035	1,898
INFORMATION SYSTEMS	1,444	102,411	72,398	0	72,039	28,904	57,697
PRINTING/MAIL SERVICE	19,581	51,608	4,867	2,815	3,465	19,446	7,530
CORPORATION COUNSEL	5,717	235,663	14,627	0	20,849	10,363	1,472
COUNTY TREASURER	1,545	18,432	6,338	1,219	4,790	1,030	1,076
FAMILY COURT	33,902	0	0	0	0	0	0
SHERIFF'S DEPARTMENT	7,625	0	0	0	0	0	0
<b>Total Allocated</b>	<b>124,711</b>	<b>1,263,581</b>	<b>369,123</b>	<b>318,737</b>	<b>1,261,314</b>	<b>90,009</b>	<b>165,158</b>
Roll Forward	( 16,988)	38,586	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>107,723</b>	<b>1,302,167</b>	<b>369,123</b>	<b>318,737</b>	<b>1,261,314</b>	<b>90,009</b>	<b>165,158</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>107,723</b>	<b>1,302,167</b>	<b>369,123</b>	<b>318,737</b>	<b>1,261,314</b>	<b>90,009</b>	<b>165,158</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Allocated Costs By Department**

Central Service Departments	VICTIMS/WITNESS	VICTIM ADVOCATED	DISPUTE RESOLUTION	EMERGENCY MGT	CENTRAL COURTS	HARBOR/MARINA	CODE ADMIN
BUILDING USE	11,459	826	2,025	8,791	242,010	0	0
EQUIPMENT USE	770	256	0	1,284	7,378	0	0
INSURANCE	38	5	0	9	234	0	70
MAINTENANCE	27,143	1,956	4,797	28,065	730,897	0	0
COUNTY EXECUTIVE	2,876	0	0	14,382	5,124	9,125	1,125
FINANCE DEPARTMENT	1,055	898	0	3,586	165,052	0	8,523
HUMAN RESOURCES	4,090	533	0	982	24,897	0	7,469
PURCHASING	330	2,228	0	8,007	8,254	0	3,384
INFORMATION SYSTEMS	28,871	0	0	7,129	13,830	0	86,878
PRINTING/MAIL SERVICE	4,003	364	0	327	24,440	0	2,478
CORPORATION COUNSEL	0	0	0	2,944	0	0	26,008
COUNTY TREASURER	191	57	0	183	7,538	0	902
FAMILY COURT	0	0	0	0	0	0	0
SHERIFF'S DEPARTMENT	0	0	0	0	0	0	0
Total Allocated	80,826	7,123	6,822	75,689	1,229,654	9,125	136,837
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	80,826	7,123	6,822	75,689	1,229,654	9,125	136,837
Adjustments	0	0	0	0	0	0	0
Proposed Costs	80,826	7,123	6,822	75,689	1,229,654	9,125	136,837

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Allocated Costs By Department**

Central Service Departments	UW EXTENSION	PARKS	HIGHWAY LAND CONSERVATION	HOUSING AUTHORITY	LAKESHORE LIBRARY	D W D
BUILDING USE	0	0	0	0	0	11,520
EQUIPMENT USE	0	0	0	0	0	0
INSURANCE	14	192	491	23	0	0
MAINTENANCE	0	0	0	0	0	5,317
COUNTY EXECUTIVE	4,001	8,497	10,745	1,125	0	1,753
FINANCE DEPARTMENT	( 3,616)	19,181	33,443	2,561	739	0
HUMAN RESOURCES	1,422	20,486	52,354	2,490	0	0
PURCHASING	578	22,369	49,279	3,467	0	0
INFORMATION SYSTEMS	14,480	0	72,398	0	0	0
PRINTING/MAIL SERVICE	5,561	301	1,931	493	0	0
CORPORATION COUNSEL	0	9,432	17,906	2,601	0	0
COUNTY TREASURER	222	2,694	3,668	277	0	0
FAMILY COURT	0	0	0	0	0	0
SHERIFF'S DEPARTMENT	0	0	0	0	0	0
<b>Total Allocated</b>	<b>22,662</b>	<b>83,152</b>	<b>242,215</b>	<b>13,037</b>	<b>739</b>	<b>1,753</b>
Roll Forward	0	0	0	0	0	0
<b>Cost With Roll Forward</b>	<b>22,662</b>	<b>83,152</b>	<b>242,215</b>	<b>13,037</b>	<b>739</b>	<b>1,753</b>
Adjustments	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>22,662</b>	<b>83,152</b>	<b>242,215</b>	<b>13,037</b>	<b>739</b>	<b>1,753</b>





**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Based on Year Ended December 31, 2006  
Allocated Costs By Department**

Central Service Departments	GATEWAY TECHNICAL	W-2 CONTRACT	KAISER GROUP	KIND-CARE	CHILDREN FIRST	OTHER DEPT	SubTotal
BUILDING USE	3,609	3,609	3,609	904	3,251	71,588	925,000
EQUIPMENT USE	0	0	0	0	0	5,454	22,393
INSURANCE	0	0	0	0	0	2,056	6,605
MAINTENANCE	4,997	7,314	7,314	1,832	6,587	174,666	2,250,834
COUNTY EXECUTIVE	0	0	0	0	0	55,375	188,748
FINANCE DEPARTMENT	0	0	0	0	0	130,316	684,729
HUMAN RESOURCES	0	0	0	0	0	145,878	731,352
PURCHASING	0	0	0	0	0	27,570	218,412
INFORMATION SYSTEMS	0	0	0	0	0	394,411	952,890
PRINTING/MAIL SERVICE	0	0	0	0	0	32,952	182,162
CORPORATION COUNSEL	0	0	0	0	0	106,710	454,292
COUNTY TREASURER	0	0	0	0	0	10,077	60,239
FAMILY COURT	0	0	0	0	0	0	33,902
SHERIFF'S DEPARTMENT	0	0	0	0	0	0	7,625
<b>Total Allocated</b>	<b>8,606</b>	<b>10,923</b>	<b>10,923</b>	<b>2,736</b>	<b>9,838</b>	<b>1,157,053</b>	<b>6,719,183</b>
Roll Forward	0	0	0	0	0	0	21,598
<b>Cost With Roll Forward</b>	<b>8,606</b>	<b>10,923</b>	<b>10,923</b>	<b>2,736</b>	<b>9,838</b>	<b>1,157,053</b>	<b>6,740,781</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>8,606</b>	<b>10,923</b>	<b>10,923</b>	<b>2,736</b>	<b>9,838</b>	<b>1,157,053</b>	<b>6,740,781</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
 Allocated Costs By Department

Central Service Departments	Direct Billed	Unallocated	Total
BUILDING USE	0	0	925,000
EQUIPMENT USE	0	0	22,393
INSURANCE	0	0	6,605
MAINTENANCE	242,186	0	2,493,020
COUNTY EXECUTIVE	0	86,915	275,663
FINANCE DEPARTMENT	0	257	684,986
HUMAN RESOURCES	0	0	731,352
PURCHASING	0	0	218,412
INFORMATION SYSTEMS	15,833	0	968,723
PRINTING/MAIL SERVICE	0	0	182,162
CORPORATION COUNSEL	0	0	454,292
COUNTY TREASURER	0	409,490	469,729
FAMILY COURT	225,297	509,214	768,413
SHERIFF'S DEPARTMENT	94,698	13,089,366	13,191,689
<b>Total Allocated</b>	<b>578,014</b>	<b>14,095,242</b>	<b>21,392,439</b>
Roll Forward	0	0	21,598
<b>Cost With Roll Forward</b>	<b>578,014</b>	<b>14,095,242</b>	<b>21,414,037</b>
Adjustments	0	0	0
<b>Proposed Costs</b>	<b>578,014</b>	<b>14,095,242</b>	<b>21,414,037</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2006	Fixed Costs Fiscal 2006	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CHILD SUPPORT	124,711	141,699	( 16,988)	107,723	0	107,723
HUMAN SERVICES	1,263,581	1,224,995	38,586	1,302,167	0	1,302,167
RIDGEWOOD	369,123	0	0	369,123	0	369,123
DETENTION CENTER	318,737	0	0	318,737	0	318,737
COUNTY JAIL	1,261,314	0	0	1,261,314	0	1,261,314
COUNTY CLERK	90,009	0	0	90,009	0	90,009
DISTRICT ATTORNEY	165,158	0	0	165,158	0	165,158
VICTIMS/WITNESS	80,826	0	0	80,826	0	80,826
VICTIM ADVOCATE	7,123	0	0	7,123	0	7,123
DISPUTE RESOLUTION	6,822	0	0	6,822	0	6,822
EMERGENCY MGT	75,689	0	0	75,689	0	75,689
CENTRAL COURTS	1,229,654	0	0	1,229,654	0	1,229,654
HARBOR/MARINA	9,125	0	0	9,125	0	9,125
CODE ADMIN	136,837	0	0	136,837	0	136,837
UW EXTENSION	22,662	0	0	22,662	0	22,662
PARKS	83,152	0	0	83,152	0	83,152
HIGHWAY	242,215	0	0	242,215	0	242,215
LAND CONSERVATION	13,037	0	0	13,037	0	13,037
HOUSING AUTHORITY	739	0	0	739	0	739
LAKESHORE LIBRARY	1,753	0	0	1,753	0	1,753
D W D	16,837	0	0	16,837	0	16,837
GATEWAY TECHNICAL COLLEGE	8,606	0	0	8,606	0	8,606
W-2 CONTRACT AGENCY	10,923	0	0	10,923	0	10,923
KAISER GROUP	10,923	0	0	10,923	0	10,923
KIND-CARE	2,736	0	0	2,736	0	2,736
CHILDREN FIRST	9,838	0	0	9,838	0	9,838
OTHER DEPT	1,157,053	0	0	1,157,053	0	1,157,053
SubTotal	6,719,183	1,366,694	21,598	6,740,781	0	6,740,781
Direct Billed	578,014					578,014
Unallocated	14,095,242					14,095,242
Total	21,392,439					21,414,037



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	0	1,073,280	
EQUIPMENT USE	0	257,713	
INSURANCE	30,076	0	
MAINTENANCE	2,808,443	0	
COUNTY EXECUTIVE	296,744	0	
FINANCE DEPARTMENT	667,382	( 270,639)	
HUMAN RESOURCES	745,317	0	
PURCHASING DEPARTMENT	208,664	0	
INFORMATION SYSTEMS	1,516,850	( 161,141)	
PRINTING/MAIL SERVICE	148,646	0	
CORPORATION COUNSEL	560,618	0	
COUNTY TREASURER	354,903	0	
FAMILY COURT COMMISSIONER	669,185	0	
SHERIFF'S DEPARTMENT	12,383,880	( 3,308)	
CHILD SUPPORT			124,711
HUMAN SERVICES			1,263,581
RIDGEWOOD			369,123
DETENTION CENTER			318,737
COUNTY JAIL			1,261,314
COUNTY CLERK			90,009
DISTRICT ATTORNEY			165,158
VICTIMS/WITNESS			80,826
VICTIM ADVOCATE			7,123
DISPUTE RESOLUTION			6,822
EMERGENCY MGT			75,689
CENTRAL COURTS			1,229,654
HARBOR/MARINA			9,125
CODE ADMIN			136,837
UW EXTENSION			22,662
PARKS			83,152
HIGHWAY			242,215
LAND CONSERVATION			13,037
HOUSING AUTHORITY			739
LAKESHORE LIBRARY			1,753
D W D			16,837
GATEWAY TECHNICAL COLLEGE			8,606
W-2 CONTRACT AGENCY			10,923

All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
KAISER GROUP			10,923	
KIND-CARE			2,736	
CHILDREN FIRST			9,838	
OTHER DEPT			1,157,053	
Direct Billed Total			578,014	
Unallocated Total			14,095,242	
<b>Totals</b>	<b>20,390,708</b>	<b>895,905</b>	<b>21,392,439</b>	Deviation ( 105,826)



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Detail Of Allocated Costs**

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 3.5	MAINTENANCE 4.5	COUNTY EXECUTIVE 5.5	FINANCE 6.5	HUMAN RESOURCES 7.5
BUILDING USE	( 1,074,595)	0	0	0	0	1,315	0
EQUIPMENT USE	0	( 259,028)	0	0	0	1,315	0
INSURANCE	0	0	( 38,057)	0	0	2,897	0
MAINTENANCE	3,184	3,735	27,431	( 2,900,556)	5,391	24,841	8,446
COUNTY EXECUTIVE	3,907	321	15	9,242	( 385,929)	2,849	1,462
FINANCE DEPARTMENT	10,242	578	43	24,258	22,251	( 787,578)	4,223
HUMAN RESOURCES	9,024	64	40	18,284	16,498	2,165	( 854,550)
PURCHASING	1,860	2,377	20	4,405	5,621	1,360	2,134
INFORMATION SYSTEMS	24,244	205,780	53	57,423	20,002	8,300	5,691
PRINTING/MAIL SERVICE	4,325	13,505	14	10,245	1,753	5,058	1,422
CORPORATION COUNSEL	4,912	449	38	11,634	14,250	4,414	3,983
COUNTY TREASURER	4,520	1,886	2,403	10,705	1,125	5,691	3,201
FAMILY COURT	23,835	2,358	40	56,456	3,373	482	4,268
SHERIFF'S DEPARTMENT	59,542	5,582	1,355	204,884	20,002	41,905	88,368
CHILD SUPPORT	0	0	277	0	9,125	7,810	25,963
HUMAN SERVICES	220,262	0	1,164	227,176	18,746	194,548	175,741
RIDGEWOOD	0	0	996	0	16,498	63,485	155,658
DETENTION CENTER	88,089	0	206	178,489	7,373	8,672	22,051
COUNTY JAIL	226,850	3,850	740	781,282	14,250	39,082	81,735
COUNTY CLERK	5,902	706	23	13,980	2,876	( 746)	2,490
DISTRICT ATTORNEY	20,696	2,695	67	49,022	5,752	10,140	7,113
VICTIMS/WITNESS	11,459	770	38	27,143	2,876	1,055	4,090
VICTIM ADVOCATE	826	256	5	1,956	0	898	533
DISPUTE RESOLUTION	2,025	0	0	4,797	0	0	0
EMERGENCY MGT	8,791	1,284	9	28,065	14,382	3,586	982
CENTRAL COURTS	242,010	7,378	234	730,897	5,124	165,052	24,897
HARBOR/MARINA	0	0	0	0	9,125	0	0
CODE ADMIN	0	0	70	0	1,125	8,523	7,469
UW EXTENSION	0	0	14	0	4,001	( 3,616)	1,422
PARKS	0	0	192	0	8,497	19,181	20,486
HIGHWAY	0	0	491	0	10,745	33,443	52,354
LAND CONSERVATION	0	0	23	0	1,125	2,561	2,490
HOUSING AUTHORITY	0	0	0	0	0	739	0
LAKESHORE LIBRARY	0	0	0	0	1,753	0	0
D W D	11,520	0	0	5,317	0	0	0
GATEWAY TECHNICAL	3,609	0	0	4,997	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Detail Of Allocated Costs**

Department	BUILDING USE 1.5	EQUIPMENT USE 2.5	INSURANCE 3.5	MAINTENANCE 4.5	COUNTY EXECUTIVE 5.5	FINANCE 6.5	HUMAN RESOURCES 7.5
W-2 CONTRACT AGENCY	3,609	0	0	7,314	0	0	0
KAISER GROUP	3,609	0	0	7,314	0	0	0
KIND-CARE	904	0	0	1,832	0	0	0
CHILDREN FIRST	3,251	0	0	6,587	0	0	0
OTHER DEPT	71,588	5,454	2,056	174,666	55,375	130,316	145,878
Direct Billings	0	0	0	242,186	0	0	0
Unallocated	0	0	0	0	86,915	257	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Detail Of Allocated Costs**

Department	PURCHASING 8.5	PRINTING/MAIL 10.5	INFORMATION 9.5	CORPORATION 11.5	COUNTY TREASURER 12.5	FAMILY COURT 13.5	SHERIFF'S 14.5
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
INSURANCE	0	0	0	5,016	68	0	0
MAINTENANCE	7,451	532	6,838	3,010	1,254	0	0
COUNTY EXECUTIVE	66	196	6,908	64,090	129	0	0
FINANCE DEPARTMENT	10,154	1,334	187,408	23,841	677	0	0
HUMAN RESOURCES	330	4,321	55,430	2,778	299	0	0
PURCHASING	( 275,953)	704	41,546	7,125	137	0	0
INFORMATION SYSTEMS	10,566	1,250	( 1,692,382)	2,850	514	0	0
PRINTING/MAIL SERVICE	825	( 211,118)	25,110	0	215	0	0
CORPORATION COUNSEL	1,073	993	14,442	( 617,057)	251	0	0
COUNTY TREASURER	908	8,347	70,501	15,192	( 479,382)	0	0
FAMILY COURT	496	3,853	3,536	0	531	( 768,413)	0
SHERIFF'S DEPARTMENT	25,672	7,426	311,940	38,863	5,578	0	( 13,191,689)
CHILD SUPPORT	11,722	19,581	1,444	5,717	1,545	33,902	7,625
HUMAN SERVICES	17,830	51,608	102,411	235,663	18,432	0	0
RIDGEWOOD	34,256	4,867	72,398	14,627	6,338	0	0
DETENTION CENTER	9,823	2,815	0	0	1,219	0	0
COUNTY JAIL	12,382	3,465	72,039	20,849	4,790	0	0
COUNTY CLERK	5,035	19,446	28,904	10,363	1,030	0	0
DISTRICT ATTORNEY	1,898	7,530	57,697	1,472	1,076	0	0
VICTIMS/WITNESS	330	4,003	28,871	0	191	0	0
VICTIM ADVOCATE	2,228	364	0	0	57	0	0
DISPUTE RESOLUTION	0	0	0	0	0	0	0
EMERGENCY MGT	8,007	327	7,129	2,944	183	0	0
CENTRAL COURTS	8,254	24,440	13,830	0	7,538	0	0
HARBOR/MARINA	0	0	0	0	0	0	0
CODE ADMIN	3,384	2,478	86,878	26,008	902	0	0
UW EXTENSION	578	5,561	14,480	0	222	0	0
PARKS	22,369	301	0	9,432	2,694	0	0
HIGHWAY	49,279	1,931	72,398	17,906	3,668	0	0
LAND CONSERVATION	3,467	493	0	2,601	277	0	0
HOUSING AUTHORITY	0	0	0	0	0	0	0
LAKESHORE LIBRARY	0	0	0	0	0	0	0
D W D	0	0	0	0	0	0	0
GATEWAY TECHNICAL	0	0	0	0	0	0	0





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Detail Of Allocated Costs**

Department	PURCHASING 8.5	PRINTING/MAIL 10.5	INFORMATION 9.5	CORPORATION 11.5	COUNTY TREASURER 12.5	FAMILY COURT 13.5	SHERIFF'S 14.5
W-2 CONTRACT AGENCY	0	0	0	0	0	0	0
KAISER GROUP	0	0	0	0	0	0	0
KIND-CARE	0	0	0	0	0	0	0
CHILDREN FIRST	0	0	0	0	0	0	0
OTHER DEPT	27,570	32,952	394,411	106,710	10,077	0	0
Direct Billings	0	0	15,833	0	0	225,297	94,698
Unallocated	0	0	0	0	409,490	509,214	13,089,366
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Detail Of Allocated Costs**

Department	Total Plan Allocated
BUILDING USE	0
EQUIPMENT USE	0
INSURANCE	0
MAINTENANCE	0
COUNTY EXECUTIVE	0
FINANCE DEPARTMENT	0
HUMAN RESOURCES	0
PURCHASING	0
INFORMATION SYSTEMS	0
PRINTING/MAIL SERVICE	0
CORPORATION COUNSEL	0
COUNTY TREASURER	0
FAMILY COURT	0
SHERIFF'S DEPARTMENT	0
CHILD SUPPORT	124,711
HUMAN SERVICES	1,263,581
RIDGEWOOD	369,123
DETENTION CENTER	318,737
COUNTY JAIL	1,261,314
COUNTY CLERK	90,009
DISTRICT ATTORNEY	165,158
VICTIMS/WITNESS	80,826
VICTIM ADVOCATE	7,123
DISPUTE RESOLUTION	6,822
EMERGENCY MGT	75,689
CENTRAL COURTS	1,229,654
HARBOR/MARINA	9,125
CODE ADMIN	136,837
UW EXTENSION	22,662
PARKS	83,152
HIGHWAY	242,215
LAND CONSERVATION	13,037
HOUSING AUTHORITY	739
LAKESHORE LIBRARY	1,753
D W D	16,837
GATEWAY TECHNICAL	8,606

All Monetary Values Are \$ Dollars

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Schedule D.005

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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Detail Of Allocated Costs**

Department

Total Plan Allocated

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W-2 CONTRACT AGENCY	10,923
KAISER GROUP	10,923
KIND-CARE	2,736
CHILDREN FIRST	9,838
OTHER DEPT	1,157,053
Direct Billings	578,014
Unallocated	14,095,242
<b>Total</b>	<b>21,392,439</b>

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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>BUILDING USE</b>		
1.4.1 COURTHOUSE	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS
1.4.2 LAW ENF CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS
1.4.3 BURLINGTON CTR	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS
1.4.4 SERVICE CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS
<b>EQUIPMENT USE</b>		
2.4.1 EQUIPMENT	DEPRECIATION EXPENSE BY DEPARTMENT	COUNTY FIXED ASSET RECORDS
2.4.2 INTEREST EXPENSE	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	COUNTY FINANCIAL RECORDS
2.4.3 PHONE SYSTEM	NUMBER OF TELEPHONE LINES ASSIGNED BY DEPARTMENT	INFORMATION SYSTEMS DEPARTMENT RECORDS
<b>INSURANCE</b>		
3.4.1 PROPERTY INS	VALUE OF BUILDINGS & CONTENTS BY BUILDING/DEPARTMENT	STATEMENT OF VALUES/INSURANCE RECORDS
3.4.2 BOILER INS	VALUE OF BUILDINGS BY BUILDING/DEPARTMENT	STATEMENT OF VALUES/INSURANCE RECORDS
3.4.3 EMPLOYEE INS	NUMBER OF EMPLOYEES BY DEPARTMENT	COUNTY PERSONNEL RECORDS/BUDGET
3.4.4 SPECIFIC INS	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS
<b>MAINTENANCE</b>		
4.4.1 COURTHOUSE	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS
4.4.2 LAW ENF CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS
4.4.3 SERVICE CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS
4.4.4 BURLINGTON CTR	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDIGS & FACILITIES RECORDS
4.4.5 SCHOOLS	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS
4.4.6 COUNTY BOARD	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS
4.4.7 PATROL STATION	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS
4.4.8 SPECIFIC MAINT	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS
<b>COUNTY EXECUTIVE</b>		
5.4.1 EXECUTIVE ADMIN	ANALYSIS OF EFFORT EXPENDED BY DEPARTMENT	COUNTY EXECUTIVE & STAFF
<b>FINANCE DEPARTMENT</b>		
6.4.1 BUDGET	EXPENDITURE TRANSACTIONS BY DEPARTMENT	COUNTY FINANCIAL RECORDS
6.4.2 ACCOUNTING	EXPENDITURE TRANSACTIONS BY DEPARTMENT W/WEIGHTING	COUNTY FINANCIAL RECORDS
6.4.3 PAYROLL	PAYROLL CHECKS BY DEPARTMENT W/WEIGHTING	COUNTY FINANCIAL RECORDS
6.4.4 PURCHASING	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORTS
6.4.5 AUDIT	GENERAL CHECKS BY DEPARTMENT	COUNTY FINANCIAL RECORDS
6.4.6 COST PLAN	CONSULTANT EFFORT EXPENDED BY DEPARTMENT	CONSULTANT'S TIME LOG



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
6.4.7 FIXED ASSETS	VALUE OF MACHINERY & EQUIPMENT BY DEPARTMENT	COUNTY FIXED ASSET RECORDS
6.4.8 SPECIFIC FINANCE	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	COUNTY FINANCIAL RECORDS
6.4.9 COPIER POOL	From import - To be updated	COUNTY FINANCIAL RECORDS
<b>HUMAN RESOURCES</b>		
7.4.1 PERSONNEL ADMIN	NUMBER OF EMPLOYEES BY DEPARTMENT	COUNTY PERSONNEL RECORDS
7.4.2 CIVIL SERVICE	NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT	COUNTY PERSONNEL RECORDS
7.4.3 RIDGEWOOD	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORTS
7.4.4 HUMAN SERVICES	DIRECT ALLOCATION TO BENEFITING DEPARTMENT	PERSONNEL ACTIVITY REPORTS
<b>PURCHASING DEPARTMENT</b>		
8.4.1 PURCHASING SVCS	PURCHASE ORDER TRANSACTIONS BY DEPARTMENT	COUNTY FINANCIAL RECORDS
<b>INFORMATION SYSTEMS</b>		
9.4.1 CHILD SUPPORT	100% ALLOCATION TO CHILD SUPPORT	CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS
9.4.2 DATA PROCESSING	RELATIVE USAGE PERCENTAGE BY BENEFITING DEPARTMENT	INFORMATION SYSTEMS DEPARTMENT RECORDS
9.4.3 SPECIFIC IS	DIRECT ALLOCATION TO BENEFITING DEPARTMENTS	COUNTY FINANCIAL RECORDS
9.4.4 PHONE SYSTEM	NUMBER OF PHONE LINE ASSIGNED BY DEPARTMENT	INFORMATION SYSTEMS DEPARTMENT RECORDS
9.4.5 PRINTSHOP	DIRECT ALLOCATION TO BENEFITING DEPARTMENTS	INFORMATION SYSTEMS STAFF
9.4.6 ROD TECHNOLOGY	DIRECT ALLOCATION TO BENEFITING DEPARTMENTS	INFORMATION SYSTEMS STAFF
9.4.7 LEAP	AVERAGE NUMBER OF USERS BY AGENCY	INFORMATION SYSTEMS STAFF
<b>PRINTING/MAIL SERVICE</b>		
10.4.1 PRINTING	PRINTING CHARGES BY DEPARTMENT	COUNTY FINANCIAL RECORDS
10.4.2 KONICA	COPY CLICKS BY DEPARTMENT	PRINTSHOP RECORDS
10.4.3 POSTAGE	POSTAGE CHARGES BY DEPARTMENT	COUNTY FINANCIAL RECORDS
<b>CORPORATION COUNSEL</b>		
11.4.1 LEGAL SERVICES	ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT	CORPORATION COUNSEL & STAFF
<b>COUNTY TREASURER</b>		
12.4.1 BANKING	TOTAL GENERAL & PAYROLL CHECKS BY DEPARTMENT	COUNTY FINANCIAL RECORDS
12.4.2 GENERAL RECEIPTS	GENERAL RECEIPT TRANSACTIONS BY DEPARTMENT	COUNTY FINANCIAL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
FAMILY COURT COMMISSIONER 13.4.1 CHILD SUPPORT	100% ALLOCATION TO CHILD SUPPORT	CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS
SHERIFF'S DEPARTMENT 14.4.1 CHILD SUPPORT	100% ALLOCATION TO CHILD SUPPORT	CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BUILDING USE**

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Fiscal 2006

Racine County owns and operates various buildings throughout the County including the Courthouse, Law Enforcement Center, Burlington Center, and Racine County Services Center. For the most part, all central service departments are located in the Courthouse.

The Racine County Courthouse was built in 1930. The original cost of the building plus the cost of subsequent improvements as of December 31, 2006, is \$12,255,876. A use charge equal to two percent of that amount (\$245,118) is allocated to departments in the Courthouse based on usable square footage of occupied space. Additionally, interest expense on bonds issued to upgrade the boiler and elevators in the Courthouse is allowable. The 2006 interest expense of \$33,674 is allocated accordingly.

The Racine County Law Enforcement Center was completed for occupancy in 1980. The County constructed an addition to the Jail beginning in 1987. The original cost of the building plus the cost of subsequent improvements as of December 31, 2006, is \$21,454,006. A use charge equal to two percent of that amount (\$429,080) is allocated based on usable square footage of occupied space. Additionally, interest expense on bonds issued to improve security features in the Law Enforcement Center is allowable. The 2006 interest expense of \$9,956 is allocated accordingly.

The Burlington Center Building was purchased by the County in 1990 for \$465,079. Subsequent improvements through 2002 have totaled \$282,886 bringing the total of the building to \$747,965. A use charge equal to two percent of that amount (\$14,959) is allocated based on usable square footage of occupied space.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**BUILDING USE**

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Fiscal 2006

The County purchased a building in 1994 to house the Human Services Department and Juvenile Detention Center. Additionally, the facility houses the Workforce Development Center. Costs between 1994 and 2006 for the purchases and remodeling of the facility totaled \$17,024,658 as of December 31, 2006. A use charge equal to two percent of that amount, (\$340,493) is allocated based a usable square footage of occupied space. Additionally, interest expense on the bonds issued to pay for the purchase and renovation of the structure is allowable.

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



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING USE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
FINANCE DEPARTMENT		1,315	1,315	
Total Allocated Additions:		1,315	1,315	1,315
BUILDING USE CHARGE	1,029,650			
INTEREST EXPENSE	43,630			
Total Departmental Cost Adjustments:	1,073,280			1,073,280
Total To Be Allocated:	1,073,280	1,315		1,074,595



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE**

	Total	General & Admin	COURTHOUSE	LAW ENF CENTER	BURLINGTON CTR
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
BUILDING USE CHARGE	1,029,650	0	245,118	429,080	14,959
INTEREST EXPENSE	43,630	0	33,674	9,956	0
<b>Functional Cost</b>	<b>1,073,280</b>	<b>0</b>	<b>278,792</b>	<b>439,036</b>	<b>14,959</b>
<b>Allocation Step 1</b>					
1st Allocation	1,073,280	0	278,792	439,036	14,959
<b>Allocation Step 2</b>					
Inbound- All Others	1,315	1,315	0	0	0
Reallocate Admin Costs		( 1,315)	342	538	18
2nd Allocation	1,315	0	342	538	18
<b>Total For 01 BUILDING USE</b>					
Total Allocated	1,074,595	0	279,134	439,574	14,977



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING USE**

SERVICE CENTER	
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<b>Departmental Totals</b>	
Total Expenditures	0
<b>Deductions</b>	
Total Deductions	0
<b>Cost Adjustments</b>	
BUILDING USE CHARGE	340,493
INTEREST EXPENSE	0
Functional Cost	340,493
<b>Allocation Step 1</b>	
1st Allocation	340,493
<b>Allocation Step 2</b>	
Inbound- All Others	0
Reallocate Admin Costs	417
2nd Allocation	417
<b>Total For 01 BUILDING USE</b>	
Total Allocated	340,910



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	917.50	1.1405	3,180.00		3,180.00	4.00	3,184.00
COUNTY EXECUTIVE	1,100.00	1.3674	3,812.00		3,812.00	5.00	3,817.00
FINANCE DEPARTMENT	2,951.50	3.6690	10,229.00		10,229.00	13.00	10,242.00
PURCHASING DEPARTMENT	536.00	0.6663	1,858.00		1,858.00	2.00	1,860.00
INFORMATION SYSTEMS	6,986.75	8.6852	24,214.00		24,214.00	30.00	24,244.00
PRINTING/MAIL SERVICE	1,246.50	1.5495	4,320.00		4,320.00	5.00	4,325.00
CORPORATION COUNSEL	1,415.50	1.7596	4,906.00		4,906.00	6.00	4,912.00
COUNTY TREASURER	1,302.50	1.6191	4,514.00		4,514.00	6.00	4,520.00
FAMILY COURT COMMISSIONER	6,869.00	8.5389	23,806.00		23,806.00	29.00	23,835.00
COUNTY CLERK	1,701.00	2.1145	5,895.00		5,895.00	7.00	5,902.00
DISTRICT ATTORNEY	5,964.50	7.4145	20,671.00		20,671.00	25.00	20,696.00
VICTIMS/WITNESS	3,302.50	4.1053	11,445.00		11,445.00	14.00	11,459.00
VICTIM ADVOCATE	238.00	0.2959	825.00		825.00	1.00	826.00
DISPUTE RESOLUTION	583.75	0.7257	2,023.00		2,023.00	2.00	2,025.00
EMERGENCY MGT	593.00	0.7372	2,055.00		2,055.00	3.00	2,058.00
CENTRAL COURTS	27,497.00	34.1816	95,294.00		95,294.00	117.00	95,411.00
OTHER DEPT	17,239.00	21.4298	59,745.00		59,745.00	73.00	59,818.00
SubTotal	80,444.00	100.0000	278,792.00		278,792.00	342.00	279,134.00
TOTAL	80,444.00	100.0000	278,792.00		278,792.00	342.00	279,134.00

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE**

Activity - LAW ENF CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	17,640.50	13.5113	59,319.00		59,319.00	73.00	59,392.00
COUNTY JAIL	67,378.00	51.6065	226,572.00		226,572.00	278.00	226,850.00
EMERGENCY MGT	2,000.00	1.5318	6,725.00		6,725.00	8.00	6,733.00
CENTRAL COURTS	43,542.77	33.3504	146,420.00		146,420.00	179.00	146,599.00
SubTotal	130,561.27	100.0000	439,036.00		439,036.00	538.00	439,574.00
TOTAL	130,561.27	100.0000	439,036.00		439,036.00	538.00	439,574.00

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE**

Activity - BURLINGTON CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY EXECUTIVE	72.00	0.6000	90.00		90.00		90.00
SHERIFF'S DEPARTMENT	120.00	1.0000	150.00		150.00		150.00
HUMAN SERVICES	8,536.00	71.1333	10,640.00		10,640.00	13.00	10,653.00
D W D	2,000.00	16.6667	2,493.00		2,493.00	3.00	2,496.00
OTHER DEPT	1,272.00	10.6000	1,586.00		1,586.00	2.00	1,588.00
SubTotal	12,000.00	100.0000	14,959.00		14,959.00	18.00	14,977.00
TOTAL	12,000.00	100.0000	14,959.00		14,959.00	18.00	14,977.00

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING USE**

Activity - SERVICE CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	2,415.00	2.6470	9,013.00		9,013.00	11.00	9,024.00
HUMAN SERVICES	56,097.00	61.4848	209,351.00		209,351.00	258.00	209,609.00
DETENTION CENTER	23,575.00	25.8393	87,981.00		87,981.00	108.00	88,089.00
D W D	2,415.00	2.6470	9,013.00		9,013.00	11.00	9,024.00
GATEWAY TECHNICAL COLLEGE	966.00	1.0588	3,605.00		3,605.00	4.00	3,609.00
W-2 CONTRACT AGENCY	966.00	1.0588	3,605.00		3,605.00	4.00	3,609.00
KAISER GROUP	966.00	1.0588	3,605.00		3,605.00	4.00	3,609.00
KIND-CARE	242.00	0.2652	903.00		903.00	1.00	904.00
CHILDREN FIRST	870.00	0.9536	3,247.00		3,247.00	4.00	3,251.00
OTHER DEPT	2,725.00	2.9867	10,170.00		10,170.00	12.00	10,182.00
SubTotal	91,237.00	100.0000	340,493.00		340,493.00	417.00	340,910.00
TOTAL	91,237.00	100.0000	340,493.00		340,493.00	417.00	340,910.00

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE**

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	BURLINGTON CTR	SERVICE CENTER
MAINTENANCE	3,184	3,184	0	0	0
COUNTY EXECUTIVE	3,907	3,817	0	90	0
FINANCE DEPARTMENT	10,242	10,242	0	0	0
HUMAN RESOURCES	9,024	0	0	0	9,024
PURCHASING	1,860	1,860	0	0	0
INFORMATION SYSTEMS	24,244	24,244	0	0	0
PRINTING/MAIL SERVICE	4,325	4,325	0	0	0
CORPORATION COUNSEL	4,912	4,912	0	0	0
COUNTY TREASURER	4,520	4,520	0	0	0
FAMILY COURT	23,835	23,835	0	0	0
SHERIFF'S DEPARTMENT	59,542	0	59,392	150	0
HUMAN SERVICES	220,262	0	0	10,653	209,609
DETENTION CENTER	88,089	0	0	0	88,089
COUNTY JAIL	226,850	0	226,850	0	0
COUNTY CLERK	5,902	5,902	0	0	0
DISTRICT ATTORNEY	20,696	20,696	0	0	0
VICTIMS/WITNESS	11,459	11,459	0	0	0
VICTIM ADVOCATE	826	826	0	0	0
DISPUTE RESOLUTION	2,025	2,025	0	0	0
EMERGENCY MGT	8,791	2,058	6,733	0	0
CENTRAL COURTS	242,010	95,411	146,599	0	0
D W D	11,520	0	0	2,496	9,024
GATEWAY TECHNICAL	3,609	0	0	0	3,609
W-2 CONTRACT AGENCY	3,609	0	0	0	3,609
KAISER GROUP	3,609	0	0	0	3,609
KIND-CARE	904	0	0	0	904
CHILDREN FIRST	3,251	0	0	0	3,251
OTHER DEPT	71,588	59,818	0	1,588	10,182
Direct Billed	0	0	0	0	0





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING USE**

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	BURLINGTON CTR	SERVICE CENTER
Total	1,074,595	279,134	439,574	14,977	340,910



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**EQUIPMENT USE**

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Fiscal 2006

Racine County contracts with an outside firm to maintain a detailed inventory of all fixed assets (buildings, land, machinery and equipment, and computer equipment). The County has established a capitalization level of \$5,000. The County calculates a depreciation expense for all assets in excess of this amount, however, this allowable expense is not charged to central service departments in the financial records. For purposes of this cost allocation plan, these amounts have been included in this chapter and have been functionalized and allocated to central service departments based on the 2006 depreciation expense.

Additionally, the County issued bonds to fund the purchase of various equipment. The interest expense related to purchases for central service departments is allowable for plan purposes. Interest expense in 2006 of \$3,027 is allocated to benefiting central service departments.

The County installed a new telephone system in 1999. The County issued Bonds to cover the cost of the purchase and the related interest expense is allowable for plan purposes. Interest expense in 2006 of \$6,628 is allocated to benefiting departments based on the number of phone lines.

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

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIPMENT USE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
FINANCE DEPARTMENT		1,315	1,315	
Total Allocated Additions:		1,315	1,315	1,315
DEPRECIATION EXPENSE	250,014			
INTEREST EXPENSE	7,699			
Total Departmental Cost Adjustments:	257,713			257,713
Total To Be Allocated:	257,713	1,315		259,028



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT USE**

	Total	General & Admin	EQUIPMENT	INTEREST EXPENSE	PHONE SYSTEM
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
DEPRECIATION EXPENSE	250,014	0	220,570	0	29,444
INTEREST EXPENSE	7,699	0	0	2,414	5,285
<b>Functional Cost</b>	257,713	0	220,570	2,414	34,729
<b>Allocation Step 1</b>					
1st Allocation	257,713	0	220,570	2,414	34,729
<b>Allocation Step 2</b>					
Inbound- All Others	1,315	1,315	0	0	0
Reallocate Admin Costs		( 1,315)	1,126	12	177
2nd Allocation	1,315	0	1,126	12	177
<b>Total For 02 EQUIPMENT USE</b>					
Total Allocated	259,028	0	221,696	2,426	34,906



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT USE**

Activity - EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	2,280.00	1.1929	2,631.00		2,631.00	13.00	2,644.00
PURCHASING DEPARTMENT	1,550.96	0.8115	1,790.00		1,790.00	9.00	1,799.00
INFORMATION SYSTEMS	173,378.14	90.7136	200,087.00		200,087.00	1,022.00	201,109.00
PRINTING/MAIL SERVICE	11,531.28	6.0333	13,308.00		13,308.00	68.00	13,376.00
COUNTY TREASURER	1,293.48	0.6768	1,493.00		1,493.00	8.00	1,501.00
FAMILY COURT COMMISSIONER	1,093.00	0.5719	1,261.00		1,261.00	6.00	1,267.00
SubTotal	191,126.86	100.0000	220,570.00		220,570.00	1,126.00	221,696.00
TOTAL	191,126.86	100.0000	220,570.00		220,570.00	1,126.00	221,696.00

Allocation Basis: DEPRECIATION EXPENSE BY DEPARTMENT

Allocation Source: COUNTY FIXED ASSET RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT USE**

Activity - INTEREST EXPENSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION SYSTEMS	100.00	100.0000	2,414.00		2,414.00	12.00	2,426.00
SubTotal	100.00	100.0000	2,414.00		2,414.00	12.00	2,426.00
TOTAL	100.00	100.0000	2,414.00		2,414.00	12.00	2,426.00

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT  
 Allocation Source: COUNTY FINANCIAL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT USE**

Activity - PHONE SYSTEM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	17	3.1250	1,085.00		1,085.00	6.00	1,091.00
COUNTY EXECUTIVE	5	0.9191	319.00		319.00	2.00	321.00
FINANCE DEPARTMENT	9	1.6544	575.00		575.00	3.00	578.00
HUMAN RESOURCES	1	0.1838	64.00		64.00		64.00
PURCHASING DEPARTMENT	9	1.6544	575.00		575.00	3.00	578.00
INFORMATION SYSTEMS	35	6.4338	2,234.00		2,234.00	11.00	2,245.00
PRINTING/MAIL SERVICE	2	0.3676	128.00		128.00	1.00	129.00
CORPORATION COUNSEL	7	1.2868	447.00		447.00	2.00	449.00
COUNTY TREASURER	6	1.1029	383.00		383.00	2.00	385.00
FAMILY COURT COMMISSIONER	17	3.1250	1,085.00		1,085.00	6.00	1,091.00
SHERIFF'S DEPARTMENT	87	15.9926	5,554.00		5,554.00	28.00	5,582.00
COUNTY JAIL	60	11.0294	3,830.00		3,830.00	20.00	3,850.00
COUNTY CLERK	11	2.0221	702.00		702.00	4.00	706.00
DISTRICT ATTORNEY	42	7.7206	2,681.00		2,681.00	14.00	2,695.00
VICTIMS/WITNESS	12	2.2059	766.00		766.00	4.00	770.00
VICTIM ADVOCATE	4	0.7353	255.00		255.00	1.00	256.00
EMERGENCY MGT	20	3.6765	1,277.00		1,277.00	7.00	1,284.00
CENTRAL COURTS	115	21.1398	7,343.00		7,343.00	35.00	7,378.00
OTHER DEPT	85	15.6250	5,426.00		5,426.00	28.00	5,454.00
SubTotal	544	100.0000	34,729.00		34,729.00	177.00	34,906.00
TOTAL	544	100.0000	34,729.00		34,729.00	177.00	34,906.00

Allocation Basis: NUMBER OF TELEPHONE LINES ASSIGNED BY DEPARTMENT

Allocation Source: INFORMATION SYSTEMS DEPARTMENT RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT USE**

Receiving Department	Total	EQUIPMENT	INTEREST EXPENSE	PHONE SYSTEM
MAINTENANCE	3,735	2,644	0	1,091
COUNTY EXECUTIVE	321	0	0	321
FINANCE DEPARTMENT	578	0	0	578
HUMAN RESOURCES	64	0	0	64
PURCHASING	2,377	1,799	0	578
INFORMATION SYSTEMS	205,780	201,109	2,426	2,245
PRINTING/MAIL SERVICE	13,505	13,376	0	129
CORPORATION COUNSEL	449	0	0	449
COUNTY TREASURER	1,886	1,501	0	385
FAMILY COURT	2,358	1,267	0	1,091
SHERIFF'S DEPARTMENT	5,582	0	0	5,582
COUNTY JAIL	3,850	0	0	3,850
COUNTY CLERK	706	0	0	706
DISTRICT ATTORNEY	2,695	0	0	2,695
VICTIMS/WITNESS	770	0	0	770
VICTIM ADVOCATE	256	0	0	256
EMERGENCY MGT	1,284	0	0	1,284
CENTRAL COURTS	7,378	0	0	7,378
OTHER DEPT	5,454	0	0	5,454
Direct Billed	0	0	0	0
<b>Total</b>	<b>259,028</b>	<b>221,696</b>	<b>2,426</b>	<b>34,906</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**INSURANCE**

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Fiscal 2006

Racine County purchases boiler, fire and extended coverage, and employee liability insurance to protect its buildings and personnel. Additionally, the County maintains self-insurance coverage for public liability and vehicle insurance. Several departments are directly allocated/charged for their insurance coverages and thus receive no further allocation.

The costs for premiums for those insurance coverages that are not billed directly to other County departments have been identified and are allocated as follows:

- **Property Insurance:** Costs for fire and extended contents and boiler insurance coverages on the Courthouse, Law Enforcement Center, Burlington Building, and other facilities are allocated based on total building and contents values in those facilities/departments.
- **Boiler Insurance:** Costs for boiler insurance coverages on Courthouse, Law Enforcement Center, Burlington Building, and other facilities are allocated based on total building values in those facilities/departments.
- **Employee Insurance:** These costs are allocated based on the number of employees by department.
- **Specific Insurance:** Costs are allocated directly to benefiting department

Ref.: OMB Circular A-87, Attachment B, Section 25.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	30,076			30,076
FINANCE DEPARTMENT		2,897	2,897	
CORPORATION COUNSEL		5,016	5,016	
COUNTY TREASURER		68	68	
Total Allocated Additions:		<u>7,981</u>	<u>7,981</u>	7,981
Total To Be Allocated:	<u>30,076</u>	<u>7,981</u>		<u>38,057</u>

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

	Total	General & Admin	PROPERTY INS	BOILER INS	EMPLOYEE INS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
EMPLOYEE BONDS	7,457	0	0	0	5,582
FIRE & EXTENDED INS	14,854	0	14,854	0	0
BOILER INSURANCE	7,765	0	0	7,765	0
<b>Departmental Totals</b>					
Total Expenditures	30,076	0	14,854	7,765	5,582
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	30,076	0	14,854	7,765	5,582
<b>Allocation Step 1</b>					
1st Allocation	30,076	0	14,854	7,765	5,582
<b>Allocation Step 2</b>					
Inbound- All Others	7,981	7,981	0	0	0
Reallocate Admin Costs		( 7,981)	3,941	2,061	1,481
2nd Allocation	7,981	0	3,941	2,061	1,481
<b>Total For 03 INSURANCE</b>					
Total Allocated	38,057	0	18,795	9,826	7,063



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INSURANCE**

SPECIFIC INS

<u>Wages &amp; Benefits</u>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<u>Other Expense &amp; Cost</u>	
EMPLOYEE BONDS	1,875
FIRE & EXTENDED INS	0
BOILER INSURANCE	0
<u>Departmental Totals</u>	
Total Expenditures	1,875
<u>Deductions</u>	
Total Deductions	0
<u>Functional Cost</u>	
Allocation Step 1	1,875
1st Allocation	1,875
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	498
2nd Allocation	498
<u>Total For 03 INSURANCE</u>	
Total Allocated	2,373

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - PROPERTY INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	56,354,257	95.5470	14,193.00		14,193.00	3,766.00	17,959.00
SHERIFF'S DEPARTMENT	1,173,314	1.9893	295.00		295.00	78.00	373.00
CHILD SUPPORT	105,757	0.1793	27.00		27.00	7.00	34.00
OTHER DEPT	1,347,341	2.2844	339.00		339.00	90.00	429.00
SubTotal	58,980,669	100.0000	14,854.00		14,854.00	3,941.00	18,795.00
TOTAL	58,980,669	100.0000	14,854.00		14,854.00	3,941.00	18,795.00

Allocation Basis: VALUE OF BUILDINGS & CONTENTS BY BUILDING/DEPARTMENT

Allocation Source: STATEMENT OF VALUES/INSURANCE RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - BOILER INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	50,209,411	95.5223	7,417.00		7,417.00	1,968.00	9,385.00
SHERIFF'S DEPARTMENT	982,277	1.8688	145.00		145.00	39.00	184.00
OTHER DEPT	1,371,313	2.6089	203.00		203.00	54.00	257.00
SubTotal	52,563,001	100.0000	7,765.00		7,765.00	2,061.00	9,826.00
TOTAL	52,563,001	100.0000	7,765.00		7,765.00	2,061.00	9,826.00

Allocation Basis: VALUE OF BUILDINGS BY BUILDING/DEPARTMENT

Allocation Source: STATEMENT OF VALUES/INSURANCE RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

## Activity - EMPLOYEE INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	13.00	1.2279	69.00		69.00	18.00	87.00
COUNTY EXECUTIVE	2.25	0.2125	12.00		12.00	3.00	15.00
FINANCE DEPARTMENT	6.50	0.6139	34.00		34.00	9.00	43.00
HUMAN RESOURCES	6.00	0.5667	32.00		32.00	8.00	40.00
PURCHASING DEPARTMENT	3.00	0.2834	16.00		16.00	4.00	20.00
INFORMATION SYSTEMS	8.00	0.7556	42.00		42.00	11.00	53.00
PRINTING/MAIL SERVICE	2.00	0.1889	11.00		11.00	3.00	14.00
CORPORATION COUNSEL	5.60	0.5289	30.00		30.00	8.00	38.00
COUNTY TREASURER	4.50	0.4250	24.00		24.00	6.00	30.00
FAMILY COURT COMMISSIONER	6.00	0.5667	32.00		32.00	8.00	40.00
SHERIFF'S DEPARTMENT	119.70	11.3059	631.00		631.00	167.00	798.00
CHILD SUPPORT	36.50	3.4475	192.00		192.00	51.00	243.00
HUMAN SERVICES	174.50	16.4819	920.00		920.00	244.00	1,164.00
RIDGEWOOD	149.33	14.1046	787.00		787.00	209.00	996.00
DETENTION CENTER	31.00	2.9280	163.00		163.00	43.00	206.00
COUNTY JAIL	111.00	10.4842	585.00		585.00	155.00	740.00
COUNTY CLERK	3.50	0.3306	18.00		18.00	5.00	23.00
DISTRICT ATTORNEY	10.00	0.9445	53.00		53.00	14.00	67.00
VICTIMS/WITNESS	5.75	0.5431	30.00		30.00	8.00	38.00
VICTIM ADVOCATE	0.75	0.0708	4.00		4.00	1.00	5.00
EMERGENCY MGT	1.38	0.1303	7.00		7.00	2.00	9.00
CENTRAL COURTS	35.00	3.3058	185.00		185.00	49.00	234.00
CODE ADMIN	10.50	0.9918	55.00		55.00	15.00	70.00
UW EXTENSION	2.00	0.1889	11.00		11.00	3.00	14.00
PARKS	28.80	2.7202	152.00		152.00	40.00	192.00
HIGHWAY	73.60	6.9517	388.00		388.00	103.00	491.00
LAND CONSERVATION	3.50	0.3306	18.00		18.00	5.00	23.00
OTHER DEPT	205.08	19.3701	1,081.00		1,081.00	289.00	1,370.00
SubTotal	1,058.74	100.0000	5,582.00		5,582.00	1,481.00	7,063.00
TOTAL	1,058.74	100.0000	5,582.00		5,582.00	1,481.00	7,063.00



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Based on Year Ended December 31, 2006  
Schedule .4 - Detail Activity Allocations  
For Department INSURANCE**

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: COUNTY PERSONNEL RECORDS/BUDGET



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INSURANCE**

Activity - SPECIFIC INS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY TREASURER	1,875.00	100.0000	1,875.00		1,875.00	498.00	2,373.00
SubTotal	1,875.00	100.0000	1,875.00		1,875.00	498.00	2,373.00
TOTAL	1,875.00	100.0000	1,875.00		1,875.00	498.00	2,373.00

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	PROPERTY INS	BOILER INS	EMPLOYEE INS	SPECIFIC INS
MAINTENANCE	27,431	17,959	9,385	87	0
COUNTY EXECUTIVE	15	0	0	15	0
FINANCE DEPARTMENT	43	0	0	43	0
HUMAN RESOURCES	40	0	0	40	0
PURCHASING	20	0	0	20	0
INFORMATION SYSTEMS	53	0	0	53	0
PRINTING/MAIL SERVICE	14	0	0	14	0
CORPORATION COUNSEL	38	0	0	38	0
COUNTY TREASURER	2,403	0	0	30	2,373
FAMILY COURT	40	0	0	40	0
SHERIFF'S DEPARTMENT	1,355	373	184	798	0
CHILD SUPPORT	277	34	0	243	0
HUMAN SERVICES	1,164	0	0	1,164	0
RIDGEWOOD	996	0	0	996	0
DETENTION CENTER	206	0	0	206	0
COUNTY JAIL	740	0	0	740	0
COUNTY CLERK	23	0	0	23	0
DISTRICT ATTORNEY	67	0	0	67	0
VICTIMS/WITNESS	38	0	0	38	0
VICTIM ADVOCATE	5	0	0	5	0
EMERGENCY MGT	9	0	0	9	0
CENTRAL COURTS	234	0	0	234	0
CODE ADMIN	70	0	0	70	0
UW EXTENSION	14	0	0	14	0
PARKS	192	0	0	192	0
HIGHWAY	491	0	0	491	0
LAND CONSERVATION	23	0	0	23	0
OTHER DEPT	2,056	429	257	1,370	0
Direct Billed	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department INSURANCE**

Receiving Department	Total	PROPERTY INS	BOILER INS	EMPLOYEE INS	SPECIFIC INS
Total	38,057	18,795	9,826	7,063	2,373



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**MAINTENANCE**

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Fiscal 2006

This department contains the salaries and other operating costs for maintenance and custodial care and assistance of the Racine County Courthouse, Law Enforcement Center, Racine County Service Center, Burlington Center Building, Wheeler House, County Schools, Ridgewood Care Center, and miscellaneous County-owned facilities.

Costs have been identified and are allocated as follows:

- **Courthouse**: Costs are allocated based on usable square footage of occupied space by department.
- **Law Enforcement Center**: Costs are allocated based on usable square footage of occupied space by department.
- **Service Center**: Costs are allocated based on useable square footage of occupied space by department. Costs previously billed as rent have been appropriately offset against allocated costs.
- **Burlington Center**: Costs associated with the janitorial services provided at this facility are allocated based on usable square footage of occupied space.
- **County Schools**: Costs are allocated directly to the benefiting department. Amounts previously billed have been appropriately offset against allocated costs.
- **County Board**: Costs are allocated directly to the benefiting department.
- **Patrol Station**: Costs are allocated directly to the benefiting department.
- **Specific Maintenance**: Costs are allocated to benefiting departments based on salaries and utilities expended by building.

Ref.: OMB Circular A-87, Attachment B, Sections 11, 28 and 38.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,808,443			2,808,443
BUILDING USE	3,180	4	3,184	
EQUIPMENT USE	3,716	19	3,735	
INSURANCE	21,679	5,752	27,431	
MAINTENANCE		7,260	7,260	
COUNTY EXECUTIVE		5,391	5,391	
FINANCE DEPARTMENT		24,841	24,841	
HUMAN RESOURCES		8,446	8,446	
PURCHASING DEPARTMENT		7,451	7,451	
INFORMATION SYSTEMS		6,838	6,838	
PRINTING/MAIL SERVICE		532	532	
CORPORATION COUNSEL		3,010	3,010	
COUNTY TREASURER		1,254	1,254	
Total Allocated Additions:	28,575	70,798	99,373	99,373
BUILDING VANDALISM REIMB	0			
MISC REVENUE	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	2,837,018	70,798		2,907,816



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
 Schedule .3 - Costs Allocated By Activity  
 For Department MAINTENANCE

	Total	General & Admin	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	645,558	209,484	102,967	262,934	63,717
FRINGE BENEFITS	333,998	108,382	53,273	136,037	32,966
<b>Other Expense &amp; Cost</b>					
NL PREVENTIVE REPAIRS	20,678	0	7,035	8,890	4,753
NL BUILDING REPAIRS	145,412	0	51,474	79,625	14,313
WASTE DISPOSAL	12,280	0	2,546	7,176	2,558
JANITORIAL	146,684	0	62,113	50,016	34,555
PEST CONTROL	1,663	0	0	499	1,164
WATER/SEWAGE	107,354	0	3,442	88,604	15,308
MAINTENANCE CONTRACTS	7,221	0	0	0	7,221
FIRE ALARMS	0	0	0	0	0
BUILDING AUTOMATION	183,645	0	4,449	98,306	80,890
BUILDING PATROL	9,440	0	4,720	0	4,720
HVAC	21,931	0	2,110	3,011	16,810
COURTHOUSE CLOCKS	0	0	0	0	0
ELEVATORS	64,782	0	19,609	31,001	14,172
MATS	1,103	0	0	1,103	0
TELEPHONE	3,813	1,237	608	1,554	376
PUBLIC LIABILITY EXPENSE	6,456	0	2,709	3,056	691
TRAVEL	1,756	570	280	715	173
TRAINING	1,674	543	267	682	165
OFFICE SUPPLIES	881	0	759	0	122
COPY COSTS	937	304	149	383	92
PRINTING	63	20	10	26	6
PUBLICATIONS	1,909	619	304	779	188
POSTAGE	101	33	16	41	10
DUES	261	85	42	105	26
UNIFORMS	541	0	483	0	58
EQUIPMENT SUPPLIES	0	0	0	0	0
MAINTENANCE SUPPLIES	24,857	0	12,468	10,262	2,127
JANITORIAL SUPPLIES	31,175	0	6,684	5,630	17,122
NATURAL GAS	357,958	0	91,432	176,142	83,686
ELECTRIC	674,000	0	119,276	336,691	200,082
EQUIPMENT REPAIRS	312	0	312	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAINTENANCE**

	Total	General & Admin	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER
<b>Departmental Totals</b>					
Total Expenditures	2,808,443	321,277	549,537	1,303,268	598,071
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
BUILDING VANDALISM REIMB	0	0	0	0	0
MISC REVENUE	0	0	0	0	0
<b>Functional Cost</b>	<b>2,808,443</b>	<b>321,277</b>	<b>549,537</b>	<b>1,303,268</b>	<b>598,071</b>
<b>Allocation Step 1</b>					
Inbound- 03 INSURANCE: PROPERTY INS	14,193	0	8,788	5,071	0
Inbound- 03 INSURANCE: BOILER INS	7,417	0	4,592	2,639	0
Inbound- All Others	6,965	6,965	0	0	0
Reallocate Admin Costs		( 328,242)	73,651	171,525	78,250
1st Allocation	2,837,018	0	636,568	1,482,503	676,321
<b>Allocation Step 2</b>					
Inbound- 03 INSURANCE: PROPERTY INS	3,766	0	2,331	1,346	0
Inbound- 03 INSURANCE: BOILER INS	1,968	0	1,219	700	0
Inbound- 06 FINANCE DEPARTMENT: BUDGET	4,658	0	1,941	1,808	906
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	14,321	0	5,967	5,558	2,787
Inbound- 06 FINANCE DEPARTMENT: AUDIT	1,891	0	789	735	367
Inbound- 06 FINANCE DEPARTMENT	3,971	0	1,655	1,543	770
Inbound- 08 PURCHASING DEPARTMENT:	7,451	0	2,906	2,711	1,834
Inbound- 12 COUNTY TREASURER: BANKING	1,238	452	328	305	153
Inbound- 12 COUNTY TREASURER	16	6	4	4	2
Inbound- All Others	31,518	31,518	0	0	0
Reallocate Admin Costs		( 31,976)	7,175	16,709	7,623
2nd Allocation	70,798	0	24,315	31,419	14,442



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAINTENANCE**

	Total	General & Admin	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER
Total For 04 MAINTENANCE					
Total Allocated	2,907,816	0	660,883	1,513,922	690,763





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAINTENANCE**

	BURLINGTON CTR	SCHOOLS	COUNTY BOARD	PATROL STATION	SPECIFIC MAINT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	6,456	0	0	0	0
FRINGE BENEFITS	3,340	0	0	0	0
<b>Other Expense &amp; Cost</b>					
NL PREVENTIVE REPAIRS	0	0	0	0	0
NL BUILDING REPAIRS	0	0	0	0	0
WASTE DISPOSAL	0	0	0	0	0
JANITORIAL	0	0	0	0	0
PEST CONTROL	0	0	0	0	0
WATER/SEWAGE	0	0	0	0	0
MAINTENANCE CONTRACTS	0	0	0	0	0
FIRE ALARMS	0	0	0	0	0
BUILDING AUTOMATION	0	0	0	0	0
BUILDING PATROL	0	0	0	0	0
HVAC	0	0	0	0	0
COURTHOUSE CLOCKS	0	0	0	0	0
ELEVATORS	0	0	0	0	0
MATS	0	0	0	0	0
TELEPHONE	38	0	0	0	0
PUBLIC LIABILITY EXPENSE	0	0	0	0	0
TRAVEL	18	0	0	0	0
TRAINING	17	0	0	0	0
OFFICE SUPPLIES	0	0	0	0	0
COPY COSTS	9	0	0	0	0
PRINTING	1	0	0	0	0
PUBLICATIONS	19	0	0	0	0
POSTAGE	1	0	0	0	0
DUES	3	0	0	0	0
UNIFORMS	0	0	0	0	0
EQUIPMENT SUPPLIES	0	0	0	0	0
MAINTENANCE SUPPLIES	0	0	0	0	0
JANITORIAL SUPPLIES	1,739	0	0	0	0
NATURAL GAS	3,859	0	2,839	0	0
ELECTRIC	13,092	0	4,859	0	0
EQUIPMENT REPAIRS	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAINTENANCE**

	BURLINGTON CTR	SCHOOLS	COUNTY BOARD	PATROL STATION	SPECIFIC MAINT
<b>Departmental Totals</b>					
Total Expenditures	28,592	0	7,698	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
BUILDING VANDALISM REIMB	0	0	0	0	0
MISC REVENUE	0	0	0	0	0
<b>Functional Cost</b>	28,592	0	7,698	0	0
<b>Allocation Step 1</b>					
Inbound- 03 INSURANCE: PROPERTY INS	334	0	0	0	0
Inbound- 03 INSURANCE: BOILER INS	186	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	3,809	0	1,007	0	0
1st Allocation	32,921	0	8,705	0	0
<b>Allocation Step 2</b>					
Inbound- 03 INSURANCE: PROPERTY INS	89	0	0	0	0
Inbound- 03 INSURANCE: BOILER INS	49	0	0	0	0
Inbound- 06 FINANCE DEPARTMENT: BUDGET	3	0	0	0	0
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	9	0	0	0	0
Inbound- 06 FINANCE DEPARTMENT: AUDIT	0	0	0	0	0
Inbound- 06 FINANCE DEPARTMENT	3	0	0	0	0
Inbound- 08 PURCHASING DEPARTMENT:	0	0	0	0	0
Inbound- 12 COUNTY TREASURER: BANKING	0	0	0	0	0
Inbound- 12 COUNTY TREASURER	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	371	0	98	0	0
2nd Allocation	524	0	98	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MAINTENANCE**

	BURLINGTON CTR	SCHOOLS	COUNTY BOARD	PATROL STATION	SPECIFIC MAINT
<u>Total For 04 MAINTENANCE</u>					
Total Allocated	33,445	0	8,803	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	917.50	1.1405	7,260.00		7,260.00		7,260.00
COUNTY EXECUTIVE	1,100.00	1.3674	8,705.00		8,705.00	336.00	9,041.00
FINANCE DEPARTMENT	2,951.50	3.6690	23,356.00		23,356.00	902.00	24,258.00
PURCHASING DEPARTMENT	536.00	0.6663	4,241.00		4,241.00	164.00	4,405.00
INFORMATION SYSTEMS	6,986.75	8.6852	55,287.00		55,287.00	2,136.00	57,423.00
PRINTING/MAIL SERVICE	1,246.50	1.5495	9,864.00		9,864.00	381.00	10,245.00
CORPORATION COUNSEL	1,415.50	1.7596	11,201.00		11,201.00	433.00	11,634.00
COUNTY TREASURER	1,302.50	1.6191	10,307.00		10,307.00	398.00	10,705.00
FAMILY COURT COMMISSIONER	6,869.00	8.5389	54,356.00		54,356.00	2,100.00	56,456.00
COUNTY CLERK	1,701.00	2.1145	13,460.00		13,460.00	520.00	13,980.00
DISTRICT ATTORNEY	5,964.50	7.4145	47,198.00		47,198.00	1,824.00	49,022.00
VICTIMS/WITNESS	3,302.50	4.1053	26,133.00		26,133.00	1,010.00	27,143.00
VICTIM ADVOCATE	238.00	0.2959	1,883.00		1,883.00	73.00	1,956.00
DISPUTE RESOLUTION	583.75	0.7257	4,619.00		4,619.00	178.00	4,797.00
EMERGENCY MGT	593.00	0.7372	4,693.00		4,693.00	181.00	4,874.00
CENTRAL COURTS	27,497.00	34.1816	217,590.00		217,590.00	8,408.00	225,998.00
OTHER DEPT	17,239.00	21.4298	136,415.00		136,415.00	5,271.00	141,686.00
SubTotal	80,444.00	100.0000	636,568.00		636,568.00	24,315.00	660,883.00
TOTAL	80,444.00	100.0000	636,568.00		636,568.00	24,315.00	660,883.00

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE  
 Allocation Source: COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - LAW ENF CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	17,640.50	13.5113	200,305.00		200,305.00	4,245.00	204,550.00
COUNTY JAIL	67,378.00	51.6065	765,067.00		765,067.00	16,215.00	781,282.00
EMERGENCY MGT	2,000.00	1.5318	22,710.00		22,710.00	481.00	23,191.00
CENTRAL COURTS	43,542.77	33.3504	494,421.00		494,421.00	10,478.00	504,899.00
SubTotal	130,561.27	100.0000	1,482,503.00		1,482,503.00	31,419.00	1,513,922.00
TOTAL	130,561.27	100.0000	1,482,503.00		1,482,503.00	31,419.00	1,513,922.00

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - SERVICE CENTER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN RESOURCES	2,415.00	2.6470	17,902.00		17,902.00	382.00	18,284.00
HUMAN SERVICES	56,097.00	61.4848	415,834.00	-221,328.00	194,506.00	8,880.00	203,386.00
DETENTION CENTER	23,575.00	25.8393	174,757.00		174,757.00	3,732.00	178,489.00
D W D	2,415.00	2.6470	17,902.00	-18,541.00	-639.00	382.00	-257.00
GATEWAY TECHNICAL COLLEGE	966.00	1.0588	7,161.00	-2,317.00	4,844.00	153.00	4,997.00
W-2 CONTRACT AGENCY	966.00	1.0588	7,161.00		7,161.00	153.00	7,314.00
KAISER GROUP	966.00	1.0588	7,161.00		7,161.00	153.00	7,314.00
KIND-CARE	242.00	0.2652	1,794.00		1,794.00	38.00	1,832.00
CHILDREN FIRST	870.00	0.9536	6,449.00		6,449.00	138.00	6,587.00
OTHER DEPT	2,725.00	2.9867	20,200.00		20,200.00	431.00	20,631.00
SubTotal	91,237.00	100.0000	676,321.00	-242,186.00	434,135.00	14,442.00	448,577.00
Direct Billed				242,186.00	242,186.00		242,186.00
TOTAL	91,237.00	100.0000	676,321.00		676,321.00	14,442.00	690,763.00

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - BURLINGTON CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COUNTY EXECUTIVE	72.00	0.6000	198.00		198.00	3.00	201.00
SHERIFF'S DEPARTMENT	120.00	1.0000	329.00		329.00	5.00	334.00
HUMAN SERVICES	8,536.00	71.1333	23,417.00		23,417.00	373.00	23,790.00
D W D	2,000.00	16.6667	5,487.00		5,487.00	87.00	5,574.00
OTHER DEPT	1,272.00	10.6000	3,490.00		3,490.00	56.00	3,546.00
SubTotal	12,000.00	100.0000	32,921.00		32,921.00	524.00	33,445.00
TOTAL	12,000.00	100.0000	32,921.00		32,921.00	524.00	33,445.00

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - SCHOOLS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
<b>TOTAL</b>							

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT  
 Allocation Source: PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - COUNTY BOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER DEPT	100.00	100.0000	8,705.00		8,705.00	98.00	8,803.00
SubTotal	100.00	100.0000	8,705.00		8,705.00	98.00	8,803.00
TOTAL	100.00	100.0000	8,705.00		8,705.00	98.00	8,803.00

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - PATROL STATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
<b>TOTAL</b>							

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT  
 Allocation Source: PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MAINTENANCE**

Activity - SPECIFIC MAINT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
TOTAL							

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS/CTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department MAINTENANCE**

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER	BURLINGTON CTR	SCHOOLS	COUNTY BOARD
MAINTENANCE	7,260	7,260	0	0	0	0	0
COUNTY EXECUTIVE	9,242	9,041	0	0	201	0	0
FINANCE DEPARTMENT	24,258	24,258	0	0	0	0	0
HUMAN RESOURCES	18,284	0	0	18,284	0	0	0
PURCHASING	4,405	4,405	0	0	0	0	0
INFORMATION SYSTEMS	57,423	57,423	0	0	0	0	0
PRINTING/MAIL SERVICE	10,245	10,245	0	0	0	0	0
CORPORATION COUNSEL	11,634	11,634	0	0	0	0	0
COUNTY TREASURER	10,705	10,705	0	0	0	0	0
FAMILY COURT	56,456	56,456	0	0	0	0	0
SHERIFF'S DEPARTMENT	204,884	0	204,550	0	334	0	0
HUMAN SERVICES	227,176	0	0	203,386	23,790	0	0
DETENTION CENTER	178,489	0	0	178,489	0	0	0
COUNTY JAIL	781,282	0	781,282	0	0	0	0
COUNTY CLERK	13,980	13,980	0	0	0	0	0
DISTRICT ATTORNEY	49,022	49,022	0	0	0	0	0
VICTIMS/WITNESS	27,143	27,143	0	0	0	0	0
VICTIM ADVOCATE	1,956	1,956	0	0	0	0	0
DISPUTE RESOLUTION	4,797	4,797	0	0	0	0	0
EMERGENCY MGT	28,065	4,874	23,191	0	0	0	0
CENTRAL COURTS	730,897	225,998	504,899	0	0	0	0
D W D	5,317	0	0	( 257)	5,574	0	0
GATEWAY TECHNICAL	4,997	0	0	4,997	0	0	0
W-2 CONTRACT AGENCY	7,314	0	0	7,314	0	0	0
KAISER GROUP	7,314	0	0	7,314	0	0	0
KIND-CARE	1,832	0	0	1,832	0	0	0
CHILDREN FIRST	6,587	0	0	6,587	0	0	0
OTHER DEPT	174,666	141,686	0	20,631	3,546	0	8,803
Direct Billed	242,186	0	0	242,186	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department MAINTENANCE**

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER	BURLINGTON CTR	SCHOOLS	COUNTY BOARD
Total	2,907,816	660,883	1,513,922	690,763	33,445	0	8,803



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
**Schedule .5 - Allocation Summary**  
**For Department MAINTENANCE**

Receiving Department	PATROL STATION	SPECIFIC MAINT
MAINTENANCE	0	0
COUNTY EXECUTIVE	0	0
FINANCE DEPARTMENT	0	0
HUMAN RESOURCES	0	0
PURCHASING	0	0
INFORMATION SYSTEMS	0	0
PRINTING/MAIL SERVICE	0	0
CORPORATION COUNSEL	0	0
COUNTY TREASURER	0	0
FAMILY COURT	0	0
SHERIFF'S DEPARTMENT	0	0
HUMAN SERVICES	0	0
DETENTION CENTER	0	0
COUNTY JAIL	0	0
COUNTY CLERK	0	0
DISTRICT ATTORNEY	0	0
VICTIMS/WITNESS	0	0
VICTIM ADVOCATE	0	0
DISPUTE RESOLUTION	0	0
EMERGENCY MGT	0	0
CENTRAL COURTS	0	0
D W D	0	0
GATEWAY TECHNICAL	0	0
W-2 CONTRACT AGENCY	0	0
KAISER GROUP	0	0
KIND-CARE	0	0
CHILDREN FIRST	0	0
OTHER DEPT	0	0
Direct Billed	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department MAINTENANCE**

Receiving Department	PATROL STATION	SPECIFIC MAINT
Total	<u>0</u>	<u>0</u>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**COUNTY EXECUTIVE**

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Fiscal 2006

The County Executive's Office coordinates and directs all administrative functions of County government not otherwise vested by law in boards, commissions, or other elected officials. This office also processes and controls the County budget, working directly with departments on budget preparation, and in monitoring budget performance during the year. Costs associated with these day-to-day management activities are allocated to departments based on an analysis of effort devoted by the County Executive and her staff during 2006.

The County also contracts with outside consulting firms on special studies and projects. These costs have been analyzed and are allocated to benefit departments based on consultant invoices.

All other costs and activities that are considered General Government have been allocated to "Other Departments" and have therefore been properly removed from further allocation.

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



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY EXECUTIVE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	296,744			296,744
BUILDING USE	3,902	5	3,907	
EQUIPMENT USE	319	2	321	
INSURANCE	12	3	15	
MAINTENANCE	8,903	339	9,242	
FINANCE DEPARTMENT		2,849	2,849	
HUMAN RESOURCES		1,462	1,462	
PURCHASING DEPARTMENT		66	66	
INFORMATION SYSTEMS		6,908	6,908	
PRINTING/MAIL SERVICE		196	196	
CORPORATION COUNSEL		64,090	64,090	
COUNTY TREASURER		129	129	
Total Allocated Additions:	13,136	76,049	89,185	89,185
Total To Be Allocated:	309,880	76,049		385,929



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY EXECUTIVE**

	Total	General & Admin	EXECUTIVE ADMIN	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	156,097	0	156,097	0
FRINGE BENEFITS	68,238	0	68,238	0
<b>Other Expense &amp; Cost</b>				
CONSULTANTS	0	0	0	0
TELEPHONE	497	0	497	0
PUBLIC LIABILITY INS	1,561	0	1,561	0
TRAVEL	1,535	0	1,535	0
WOMENS COMMISSION	0	0	0	0
EXECUTIVE EXPENSE	847	0	0	847
CONFERENCES	0	0	0	0
DISCRETIONARY ACCOUNT	4,364	0	0	4,364
OFFICE SUPPLIES	479	0	479	0
COPY COST	162	0	162	0
PRINTING	31	0	31	0
PUBLICATIONS	591	0	591	0
POSTAGE	231	0	231	0
DUES	448	0	448	0
OPEERATION SUPPLIES	0	0	0	0
STUDIES	61,619	0	0	61,619
EQUIPMENT	44	0	44	0
<b>Departmental Totals</b>				
Total Expenditures	296,744	0	229,914	66,830
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	296,744	0	229,914	66,830
<b>Allocation Step 1</b>				
Inbound- All Others	13,136	13,136	0	0
Reallocate Admin Costs		( 13,136)	10,178	2,958
Unallocated Costs	( 69,788)	0	0	( 69,788)
1st Allocation	240,092	0	240,092	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY EXECUTIVE**

	Total	General & Admin	EXECUTIVE ADMIN	GENERAL GOVT
<b>Allocation Step 2</b>				
Inbound- All Others	76,049	76,049	0	0
Reallocate Admin Costs		( 76,049)	58,922	17,127
Unallocated Costs	( 17,127)	0	0	( 17,127)
2nd Allocation	58,922	0	58,922	0
<b>Total For 05 COUNTY</b>				
Total Allocated	299,014	0	299,014	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY EXECUTIVE**

Activity - EXECUTIVE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	3,305.93	2.2455	5,391.00		5,391.00		5,391.00
FINANCE DEPARTMENT	10,905.98	7.4078	17,786.00		17,786.00	4,465.00	22,251.00
HUMAN RESOURCES	8,086.36	5.4926	13,187.00		13,187.00	3,311.00	16,498.00
PURCHASING DEPARTMENT	2,754.94	1.8713	4,493.00		4,493.00	1,128.00	5,621.00
INFORMATION SYSTEMS	9,804.01	6.6593	15,988.00		15,988.00	4,014.00	20,002.00
PRINTING/MAIL SERVICE	858.83	0.5834	1,401.00		1,401.00	352.00	1,753.00
CORPORATION COUNSEL	6,984.38	4.7441	11,390.00		11,390.00	2,860.00	14,250.00
COUNTY TREASURER	550.99	0.3743	899.00		899.00	226.00	1,125.00
FAMILY COURT COMMISSIONER	1,652.96	1.1228	2,696.00		2,696.00	677.00	3,373.00
SHERIFF'S DEPARTMENT	9,804.01	6.6593	15,988.00		15,988.00	4,014.00	20,002.00
CHILD SUPPORT	4,472.59	3.0380	7,294.00		7,294.00	1,831.00	9,125.00
HUMAN SERVICES	9,188.33	6.2411	14,984.00		14,984.00	3,762.00	18,746.00
RIDGEWOOD	8,086.36	5.4926	13,187.00		13,187.00	3,311.00	16,498.00
DETENTION CENTER	3,613.77	2.4546	5,893.00		5,893.00	1,480.00	7,373.00
COUNTY JAIL	6,984.38	4.7441	11,390.00		11,390.00	2,860.00	14,250.00
COUNTY CLERK	1,409.81	0.9576	2,299.00		2,299.00	577.00	2,876.00
DISTRICT ATTORNEY	2,819.63	1.9152	4,598.00		4,598.00	1,154.00	5,752.00
VICTIMS/WITNESS	1,409.81	0.9576	2,299.00		2,299.00	577.00	2,876.00
EMERGENCY MGT	7,049.07	4.7880	11,496.00		11,496.00	2,886.00	14,382.00
CENTRAL COURTS	2,511.79	1.7061	4,096.00		4,096.00	1,028.00	5,124.00
HARBOR/MARINA	4,472.59	3.0380	7,294.00		7,294.00	1,831.00	9,125.00
CODE ADMIN	550.99	0.3743	899.00		899.00	226.00	1,125.00
UW EXTENSION	1,960.80	1.3319	3,198.00		3,198.00	803.00	4,001.00
PARKS	4,164.75	2.8289	6,792.00		6,792.00	1,705.00	8,497.00
HIGHWAY	5,266.73	3.5774	8,589.00		8,589.00	2,156.00	10,745.00
LAND CONSERVATION	550.99	0.3743	899.00		899.00	226.00	1,125.00
LAKESHORE LIBRARY	858.83	0.5834	1,401.00		1,401.00	352.00	1,753.00
OTHER DEPT	27,143.39	18.4365	44,265.00		44,265.00	11,110.00	55,375.00
SubTotal	147,223.00	100.0000	240,092.00		240,092.00	58,922.00	299,014.00
TOTAL	147,223.00	100.0000	240,092.00		240,092.00	58,922.00	299,014.00



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY EXECUTIVE**

Allocation Basis: ANALYSIS OF EFFORT EXPENDED BY DEPARTMENT

Allocation Source: COUNTY EXECUTIVE & STAFF



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY EXECUTIVE**

Receiving Department	Total	EXECUTIVE ADMIN
MAINTENANCE	5,391	5,391
FINANCE DEPARTMENT	22,251	22,251
HUMAN RESOURCES	16,498	16,498
PURCHASING	5,621	5,621
INFORMATION SYSTEMS	20,002	20,002
PRINTING/MAIL SERVICE	1,753	1,753
CORPORATION COUNSEL	14,250	14,250
COUNTY TREASURER	1,125	1,125
FAMILY COURT	3,373	3,373
SHERIFF'S DEPARTMENT	20,002	20,002
CHILD SUPPORT	9,125	9,125
HUMAN SERVICES	18,746	18,746
RIDGEWOOD	16,498	16,498
DETENTION CENTER	7,373	7,373
COUNTY JAIL	14,250	14,250
COUNTY CLERK	2,876	2,876
DISTRICT ATTORNEY	5,752	5,752
VICTIMS/WITNESS	2,876	2,876
EMERGENCY MGT	14,382	14,382
CENTRAL COURTS	5,124	5,124
HARBOR/MARINA	9,125	9,125
CODE ADMIN	1,125	1,125
UW EXTENSION	4,001	4,001
PARKS	8,497	8,497
HIGHWAY	10,745	10,745
LAND CONSERVATION	1,125	1,125
LAKESHORE LIBRARY	1,753	1,753
OTHER DEPT	55,375	55,375
Direct Billed	0	0

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY EXECUTIVE**

Receiving Department	Total	EXECUTIVE ADMIN
Total	299,014	299,014



RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
FINANCE DEPARTMENT

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Fiscal 2006

The Finance Department has responsibility for maintaining the general financial books of accounts and the County's payroll system. Additionally, the Finance Department assists the County Executive in preparing the annual Executive Budget, monitoring, and controlling the day-to-day financial operations of the County, and in analyzing the potential fiscal impact of County policy initiatives and proposed federal and state activities.

In addition to the operating costs associated with that office, departmental costs include audit fees, cost allocation plan fees, tax assessment fees, and fixed asset fees. For plan purposes, the department has been functionalized and the costs are allocated as follows:

- **Budget**: Costs are allocated based on the total number of expenditures transactions by department during 2006.
- **Accounting**: Costs are allocated based on the total number of expenditure transactions by department during 2006. Weighting has been given to Ridgewood, Highway, and Parks due to reduced effort required on behalf of Finance Department staff.
- **Payroll**: Costs are allocated based on the total number of payroll checks issued by department during 2006. Weighting has been given to Ridgewood, Highway, and Parks due to reduced effort required on behalf of Finance Department staff.
- **Purchasing**: Costs are allocated directly to Purchasing for subsequent reallocation.
- **Audit**: Costs for the annual independent audit are allocated based on the total number of general checks by department in 2006.



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**FINANCE DEPARTMENT**

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Fiscal 2006

- **Cost Plan:** Costs for the preparation of the County's central services cost allocation plan are allocated based on the percent of consultant effort expended by department.
- **Specific Finance:** Costs associated with specific expenses related to the support of particular departments are allocated accordingly based on 2006 activity.
- **Copier Pool:** Costs, net of revenue, associated with the operation and oversight of the County's Copier Pool are allocated based on copy charges to departments in 2006.

All other costs are considered "General Government" and have been properly disallowed from further allocation.

Ref.: OMB Circular A-87, Attachment B, Sections 1, 5, 9, 11 and 23.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FINANCE DEPARTMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	667,382			667,382
COPIER POOL-CAP EQPT	( 105,826)			
Total Deductions:	( 105,826)			( 105,826)
BUILDING USE	10,229	13	10,242	
EQUIPMENT USE	575	3	578	
INSURANCE	34	9	43	
MAINTENANCE	23,356	902	24,258	
COUNTY EXECUTIVE	17,786	4,465	22,251	
FINANCE DEPARTMENT		9,500	9,500	
HUMAN RESOURCES		4,223	4,223	
PURCHASING DEPARTMENT		10,154	10,154	
INFORMATION SYSTEMS		187,408	187,408	
PRINTING/MAIL SERVICE		1,334	1,334	
CORPORATION COUNSEL		23,841	23,841	
COUNTY TREASURER		677	677	
Total Allocated Additions:	51,980	242,529	294,509	294,509
COPIER POOL-EQPT LEASE	48,622			
COPIER POOL-MAINT CNTRCT	53,161			
COPIER POOL-TONER	0			
COPIER POOL-PAPER	1,179			
COPIER POOL-CAP EQPT	105,826			
COPIER POOL-REVENUE	( 267,775)			
Total Departmental Cost Adjustments:	( 58,987)			( 58,987)
Total To Be Allocated:	554,549	242,529		797,078



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE DEPARTMENT**

	Total	General & Admin	BUDGET	ACCOUNTING	PAYROLL
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	381,858	60,028	73,011	140,982	104,820
FRINGE BENEFITS	172,474	27,113	32,977	63,677	47,344
<b>Other Expense &amp; Cost</b>					
TEMPORARY HELP	0	0	0	0	0
CONSULTANTS-AM APPRSL	11,145	0	0	0	0
AUDIT	45,190	0	0	0	0
NL INTERNAL AUDIT SERV	12,344	0	0	0	0
INDIRECT COSTS	19,517	0	0	0	0
TELEPHONE	7,993	1,256	1,528	2,952	2,194
PUBLIC LIABILITY INS	3,819	600	730	1,411	1,048
TRAVEL	1,087	171	208	401	298
CONFERENCES	2,868	451	548	1,059	787
OFFICE SUPPLIES	1,196	188	229	442	328
OFFICE SUPPLIES-PAPER	2,796	440	535	1,031	768
COPY COST	1,777	279	340	656	488
PRINTING	210	33	40	77	58
PUBLICATIONS	1,188	187	227	439	326
POSTAGE	897	141	172	331	246
DUES	1,021	161	195	377	280
EQUIPMENT	692	109	132	256	190
GARNESHMENT REVENUE	( 690)	0	0	0	( 690)
<b>Departmental Totals</b>					
Total Expenditures	667,382	91,157	110,872	214,091	158,485
<b>Deductions</b>					
Total Deductions	( 105,826)	( 105,826)	0	0	0
<b>Cost Adjustments</b>					
COPIER POOL-EQPT LEASE	48,622	0	0	0	0
COPIER POOL-MAINT CNTRCT	53,161	0	0	0	0
COPIER POOL-TONER	0	0	0	0	0
COPIER POOL-PAPER	1,179	0	0	0	0
COPIER POOL-CAP EQPT	105,826	105,826	0	0	0
COPIER POOL-REVENUE	( 267,775)	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE DEPARTMENT**

	Total	General & Admin	BUDGET	ACCOUNTING	PAYROLL
Functional Cost	502,569	91,157	110,872	214,091	158,485
<b>Allocation Step 1</b>					
Inbound- All Others	51,980	51,980	0	0	0
Reallocate Admin Costs		( 143,137)	38,574	74,485	55,140
Unallocated Costs	( 240)	0	0	0	0
1st Allocation	554,309	0	149,446	288,576	213,625
<b>Allocation Step 2</b>					
Inbound- 06 FINANCE DEPARTMENT: BUDGET	2,139	667	0	0	0
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	6,576	2,052	0	0	0
Inbound- 06 FINANCE DEPARTMENT: AUDIT	868	271	0	0	0
Inbound- 08 PURCHASING DEPARTMENT:	10,154	1,116	0	0	0
Inbound- 09 PRINTING/MAIL SERVICE: PRINTING	76	70	0	0	0
Inbound- 09 PRINTING/MAIL SERVICE	1,258	1,163	0	0	0
Inbound- 10 INFORMATION SYSTEMS: SPECIFIC IS	62,727	0	0	35,271	27,456
Inbound- 10 INFORMATION SYSTEMS	124,681	0	0	70,108	54,573
Inbound- 12 COUNTY TREASURER: BANKING	583	324	0	0	0
Inbound- 12 COUNTY TREASURER	94	52	0	0	0
Inbound- All Others	33,373	33,373	0	0	0
Reallocate Admin Costs		( 39,088)	10,534	20,340	15,058
Unallocated Costs	( 17)	0	0	0	0
2nd Allocation	242,512	0	10,534	125,719	97,087
<b>Total For 06 FINANCE</b>					
Total Allocated	796,821	0	159,980	414,295	310,712



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE DEPARTMENT**

	PURCHASING	AUDIT	COST PLAN	FIXED ASSETS	SPECIFIC FINANCE
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
<b>Other Expense &amp; Cost</b>					
TEMPORARY HELP	0	0	0	0	0
CONSULTANTS-AM APPRSL	0	0	0	11,145	0
AUDIT	0	45,012	0	0	0
NL INTERNAL AUDIT SERV	0	0	0	0	12,344
INDIRECT COSTS	0	0	19,517	0	0
TELEPHONE	0	0	0	0	0
PUBLIC LIABILITY INS	0	0	0	0	0
TRAVEL	0	0	0	0	0
CONFERENCES	0	0	0	0	0
OFFICE SUPPLIES	0	0	0	0	0
OFFICE SUPPLIES-PAPER	0	0	0	0	0
COPY COST	0	0	0	0	0
PRINTING	0	0	0	0	0
PUBLICATIONS	0	0	0	0	0
POSTAGE	0	0	0	0	0
DUES	0	0	0	0	0
EQUIPMENT	0	0	0	0	0
GARNESHMENT REVENUE	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	0	45,012	19,517	11,145	12,344
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
COPIER POOL-EQPT LEASE	0	0	0	0	0
COPIER POOL-MAINT CNTRCT	0	0	0	0	0
COPIER POOL-TONER	0	0	0	0	0
COPIER POOL-PAPER	0	0	0	0	0
COPIER POOL-CAP EQPT	0	0	0	0	0
COPIER POOL-REVENUE	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE DEPARTMENT**

	PURCHASING	AUDIT	COST PLAN	FIXED ASSETS	SPECIFIC FINANCE
Functional Cost	0	45,012	19,517	11,145	12,344
<b>Allocation Step 1</b>					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	0	15,660	6,790	3,878	4,295
Unallocated Costs	0	0	0	0	0
1st Allocation	0	60,672	26,307	15,023	16,639
<b>Allocation Step 2</b>					
Inbound- 06 FINANCE DEPARTMENT: BUDGET	0	0	0	0	0
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	0	0	0	0	0
Inbound- 06 FINANCE DEPARTMENT: AUDIT	0	0	0	0	0
Inbound- 08 PURCHASING DEPARTMENT:	0	0	0	0	0
Inbound- 09 PRINTING/MAIL SERVICE: PRINTING	0	0	0	0	0
Inbound- 09 PRINTING/MAIL SERVICE	0	0	0	0	0
Inbound- 10 INFORMATION SYSTEMS: SPECIFIC IS	0	0	0	0	0
Inbound- 10 INFORMATION SYSTEMS	0	0	0	0	0
Inbound- 12 COUNTY TREASURER: BANKING	0	0	0	0	0
Inbound- 12 COUNTY TREASURER	0	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	0	4,277	1,854	1,059	1,173
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	4,277	1,854	1,059	1,173
<b>Total For 06 FINANCE</b>					
Total Allocated	0	64,949	28,161	16,082	17,812



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE DEPARTMENT**

	COPIER POOL	GENERAL GOVT
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	3,017	0
FRINGE BENEFITS	1,363	0
<b>Other Expense &amp; Cost</b>		
TEMPORARY HELP	0	0
CONSULTANTS-AM APPRSL	0	0
AUDIT	0	178
NL INTERNAL AUDIT SERV	0	0
INDIRECT COSTS	0	0
TELEPHONE	63	0
PUBLIC LIABILITY INS	30	0
TRAVEL	9	0
CONFERENCES	23	0
OFFICE SUPPLIES	9	0
OFFICE SUPPLIES-PAPER	22	0
COPY COST	14	0
PRINTING	2	0
PUBLICATIONS	9	0
POSTAGE	7	0
DUES	8	0
EQUIPMENT	5	0
GARNESHMENT REVENUE	0	0
<b>Departmental Totals</b>		
Total Expenditures	4,581	178
<b>Deductions</b>		
Total Deductions	0	0
<b>Cost Adjustments</b>		
COPIER POOL-EQPT LEASE	48,622	0
COPIER POOL-MAINT CNTRCT	53,161	0
COPIER POOL-TONER	0	0
COPIER POOL-PAPER	1,179	0
COPIER POOL-CAP EQPT	0	0
COPIER POOL-REVENUE	( 267,775)	0

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FINANCE DEPARTMENT**

	COPIER POOL	GENERAL GOVT
Functional Cost	( 160,232)	178
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	( 55,747)	62
Unallocated Costs	0	( 240)
1st Allocation	( 215,979)	0
<b>Allocation Step 2</b>		
Inbound- 06 FINANCE DEPARTMENT: BUDGET	1,472	0
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	4,524	0
Inbound- 06 FINANCE DEPARTMENT: AUDIT	597	0
Inbound- 08 PURCHASING DEPARTMENT:	9,038	0
Inbound- 09 PRINTING/MAIL SERVICE: PRINTING	6	0
Inbound- 09 PRINTING/MAIL SERVICE	95	0
Inbound- 10 INFORMATION SYSTEMS: SPECIFIC IS	0	0
Inbound- 10 INFORMATION SYSTEMS	0	0
Inbound- 12 COUNTY TREASURER: BANKING	259	0
Inbound- 12 COUNTY TREASURER	42	0
Inbound- All Others	0	0
Reallocate Admin Costs	( 15,224)	17
Unallocated Costs	0	( 17)
2nd Allocation	809	0
<b>Total For 06 FINANCE</b>		
Total Allocated	( 215,170)	0





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	129	0.2364	353.00		353.00		353.00
MAINTENANCE	1,701	3.1166	4,658.00		4,658.00		4,658.00
COUNTY EXECUTIVE	100	0.1832	274.00		274.00		274.00
FINANCE DEPARTMENT	781	1.4310	2,139.00		2,139.00		2,139.00
HUMAN RESOURCES	232	0.4251	635.00		635.00	47.00	682.00
PURCHASING DEPARTMENT	37	0.0678	101.00		101.00	8.00	109.00
INFORMATION SYSTEMS	383	0.7017	1,049.00		1,049.00	78.00	1,127.00
PRINTING/MAIL SERVICE	167	0.3060	457.00		457.00	34.00	491.00
CORPORATION COUNSEL	155	0.2840	424.00		424.00	31.00	455.00
COUNTY TREASURER	408	0.7476	1,117.00		1,117.00	83.00	1,200.00
FAMILY COURT COMMISSIONER	171	0.3133	468.00		468.00	35.00	503.00
SHERIFF'S DEPARTMENT	2,413	4.4212	6,607.00		6,607.00	490.00	7,097.00
CHILD SUPPORT	617	1.1305	1,689.00		1,689.00	125.00	1,814.00
HUMAN SERVICES	21,657	39.6807	59,302.00		59,302.00	4,399.00	63,701.00
RIDGEWOOD	2,388	4.3754	6,539.00		6,539.00	485.00	7,024.00
DETENTION CENTER	397	0.7274	1,087.00		1,087.00	81.00	1,168.00
COUNTY JAIL	2,534	4.6429	6,939.00		6,939.00	515.00	7,454.00
COUNTY CLERK	112	0.2052	307.00		307.00	23.00	330.00
DISTRICT ATTORNEY	1,360	2.4918	3,724.00		3,724.00	276.00	4,000.00
VICTIMS/WITNESS	36	0.0660	99.00		99.00	7.00	106.00
VICTIM ADVOCATE	48	0.0879	131.00		131.00	10.00	141.00
EMERGENCY MGT	224	0.4104	613.00		613.00	45.00	658.00
CENTRAL COURTS	10,679	19.5665	29,241.00		29,241.00	2,169.00	31,410.00
CODE ADMIN	300	0.5497	821.00		821.00	61.00	882.00
UW EXTENSION	163	0.2987	446.00		446.00	33.00	479.00
PARKS	1,503	2.7539	4,116.00		4,116.00	305.00	4,421.00
HIGHWAY	2,040	3.7378	5,586.00		5,586.00	414.00	6,000.00
LAND CONSERVATION	89	0.1631	244.00		244.00	18.00	262.00
HOUSING AUTHORITY	1	0.0018	3.00		3.00		3.00
OTHER DEPT	3,753	6.8764	10,277.00		10,277.00	762.00	11,039.00
SubTotal	54,578	100.0000	149,446.00		149,446.00	10,534.00	159,980.00



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	54,578	100.0000	149,446.00		149,446.00	10,534.00	159,980.00

Allocation Basis: EXPENDITURE TRANSACTIONS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

## Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	129	0.3764	1,086.00		1,086.00		1,086.00
MAINTENANCE	1,701	4.9628	14,321.00		14,321.00		14,321.00
COUNTY EXECUTIVE	100	0.2918	842.00		842.00		842.00
FINANCE DEPARTMENT	781	2.2786	6,576.00		6,576.00		6,576.00
HUMAN RESOURCES	232	0.6769	1,953.00		1,953.00	924.00	2,877.00
PURCHASING DEPARTMENT	37	0.1080	312.00		312.00	147.00	459.00
INFORMATION SYSTEMS	383	1.1174	3,225.00		3,225.00	1,525.00	4,750.00
PRINTING/MAIL SERVICE	167	0.4872	1,406.00		1,406.00	665.00	2,071.00
CORPORATION COUNSEL	155	0.4522	1,305.00		1,305.00	617.00	1,922.00
COUNTY TREASURER	408	1.1904	3,435.00		3,435.00	1,625.00	5,060.00
FAMILY COURT COMMISSIONER	171	0.4989	1,440.00		1,440.00	681.00	2,121.00
SHERIFF'S DEPARTMENT	844	2.4624	7,106.00		7,106.00	3,362.00	10,468.00
CHILD SUPPORT	617	1.8001	5,195.00		5,195.00	2,458.00	7,653.00
HUMAN SERVICES	8,663	25.2750	72,938.00		72,938.00	34,505.00	107,443.00
RIDGEWOOD	836	2.4391	7,039.00		7,039.00	3,330.00	10,369.00
DETENTION CENTER	159	0.4639	1,339.00		1,339.00	633.00	1,972.00
COUNTY JAIL	887	2.5879	7,468.00		7,468.00	3,533.00	11,001.00
COUNTY CLERK	112	0.3268	943.00		943.00	446.00	1,389.00
DISTRICT ATTORNEY	1,360	3.9679	11,450.00		11,450.00	5,417.00	16,867.00
VICTIMS/WITNESS	36	0.1050	303.00		303.00	143.00	446.00
VICTIM ADVOCATE	48	0.1400	404.00		404.00	191.00	595.00
EMERGENCY MGT	224	0.6535	1,886.00		1,886.00	892.00	2,778.00
CENTRAL COURTS	10,679	31.1568	89,911.00		89,911.00	42,536.00	132,447.00
CODE ADMIN	300	0.8753	2,526.00		2,526.00	1,195.00	3,721.00
UW EXTENSION	163	0.4756	1,372.00		1,372.00	649.00	2,021.00
PARKS	526	1.5346	4,429.00		4,429.00	2,095.00	6,524.00
HIGHWAY	714	2.0832	6,011.00		6,011.00	2,844.00	8,855.00
LAND CONSERVATION	89	0.2597	749.00		749.00	354.00	1,103.00
HOUSING AUTHORITY	1	0.0029	8.00		8.00	4.00	12.00
OTHER DEPT	3,753	10.9497	31,598.00		31,598.00	14,948.00	46,546.00
SubTotal	34,275	100.0000	288,576.00		288,576.00	125,719.00	414,295.00



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - ACCOUNTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
TOTAL	34,275	100.0000	288,576.00		288,576.00	125,719.00	414,295.00

Allocation Basis: EXPENDITURE TRANSACTIONS BY DEPARTMENT W/WEIGHTING

Allocation Source: COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

## Activity - PAYROLL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	338	1.4721	3,145.00		3,145.00		3,145.00
COUNTY EXECUTIVE	59	0.2570	549.00		549.00		549.00
FINANCE DEPARTMENT	169	0.7360	1,572.00		1,572.00		1,572.00
HUMAN RESOURCES	156	0.6794	1,451.00		1,451.00	676.00	2,127.00
PURCHASING DEPARTMENT	78	0.3397	726.00		726.00	338.00	1,064.00
INFORMATION SYSTEMS	208	0.9059	1,935.00		1,935.00	902.00	2,837.00
PRINTING/MAIL SERVICE	52	0.2265	484.00		484.00	225.00	709.00
CORPORATION COUNSEL	146	0.6359	1,358.00		1,358.00	633.00	1,991.00
COUNTY TREASURER	117	0.5096	1,089.00		1,089.00	507.00	1,596.00
FAMILY COURT COMMISSIONER	156	0.6794	1,451.00		1,451.00	676.00	2,127.00
SHERIFF'S DEPARTMENT	2,052	8.9369	19,091.00		19,091.00	8,896.00	27,987.00
CHILD SUPPORT	919	4.0024	8,550.00		8,550.00	3,984.00	12,534.00
HUMAN SERVICES	4,357	18.9757	40,537.00		40,537.00	18,889.00	59,426.00
RIDGEWOOD	2,426	10.5657	22,571.00		22,571.00	10,517.00	33,088.00
DETENTION CENTER	776	3.3796	7,220.00		7,220.00	3,364.00	10,584.00
COUNTY JAIL	1,950	8.4927	18,142.00		18,142.00	8,454.00	26,596.00
COUNTY CLERK	91	0.3963	847.00		847.00	395.00	1,242.00
DISTRICT ATTORNEY	260	1.1324	2,419.00		2,419.00	1,127.00	3,546.00
VICTIMS/WITNESS	150	0.6533	1,396.00		1,396.00	650.00	2,046.00
VICTIM ADVOCATE	20	0.0871	186.00		186.00	87.00	273.00
EMERGENCY MGT	36	0.1568	335.00		335.00	156.00	491.00
CENTRAL COURTS	880	3.8326	8,187.00		8,187.00	3,815.00	12,002.00
CODE ADMIN	273	1.1890	2,540.00		2,540.00	1,184.00	3,724.00
UW EXTENSION	52	0.2265	484.00		484.00	225.00	709.00
PARKS	474	2.0644	4,410.00		4,410.00	2,055.00	6,465.00
HIGHWAY	1,212	5.2785	11,276.00		11,276.00	5,254.00	16,530.00
LAND CONSERVATION	91	0.3963	847.00		847.00	395.00	1,242.00
OTHER DEPT	5,463	23.7923	50,827.00		50,827.00	23,683.00	74,510.00
SubTotal	22,961	100.0000	213,625.00		213,625.00	97,087.00	310,712.00
TOTAL	22,961	100.0000	213,625.00		213,625.00	97,087.00	310,712.00

**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Based on Year Ended December 31, 2006  
Schedule .4 - Detail Activity Allocations  
For Department FINANCE DEPARTMENT**

Allocation Basis: PAYROLL CHECKS BY DEPARTMENT W/WEIGHTING

Allocation Source: COUNTY FINANCIAL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - PURCHASING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity has no Allocatable Costs							
SubTotal							
TOTAL							

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	61.00	0.2365	143.00		143.00		143.00
MAINTENANCE	804.00	3.1168	1,891.00		1,891.00		1,891.00
COUNTY EXECUTIVE	47.00	0.1822	111.00		111.00		111.00
FINANCE DEPARTMENT	369.00	1.4305	868.00		868.00		868.00
HUMAN RESOURCES	110.00	0.4264	259.00		259.00	19.00	278.00
PURCHASING DEPARTMENT	17.00	0.0659	40.00		40.00	3.00	43.00
INFORMATION SYSTEMS	181.00	0.7017	426.00		426.00	32.00	458.00
PRINTING/MAIL SERVICE	79.00	0.3062	186.00		186.00	14.00	200.00
CORPORATION COUNSEL	73.00	0.2830	172.00		172.00	13.00	185.00
COUNTY TREASURER	193.00	0.7482	454.00		454.00	34.00	488.00
FAMILY COURT COMMISSIONER	81.00	0.3140	191.00		191.00	14.00	205.00
SHERIFF'S DEPARTMENT	1,140.00	4.4193	2,681.00		2,681.00	199.00	2,880.00
CHILD SUPPORT	292.00	1.1320	687.00		687.00	51.00	738.00
HUMAN SERVICES	10,235.00	39.6766	24,071.00		24,071.00	1,785.00	25,856.00
RIDGEWOOD	1,129.00	4.3766	2,655.00		2,655.00	197.00	2,852.00
DETENTION CENTER	188.00	0.7288	442.00		442.00	33.00	475.00
COUNTY JAIL	1,198.00	4.6441	2,818.00		2,818.00	209.00	3,027.00
COUNTY CLERK	53.00	0.2055	125.00		125.00	9.00	134.00
DISTRICT ATTORNEY	643.00	2.4926	1,512.00		1,512.00	112.00	1,624.00
VICTIMS/WITNESS	17.00	0.0659	40.00		40.00	3.00	43.00
VICTIM ADVOCATE	23.00	0.0892	54.00		54.00	4.00	58.00
EMERGENCY MGT	106.00	0.4109	249.00		249.00	18.00	267.00
CENTRAL COURTS	5,047.00	19.5650	11,871.00		11,871.00	881.00	12,752.00
CODE ADMIN	142.00	0.5505	334.00		334.00	25.00	359.00
UW EXTENSION	77.00	0.2985	181.00		181.00	13.00	194.00
PARKS	710.00	2.7524	1,670.00		1,670.00	124.00	1,794.00
HIGHWAY	964.00	3.7370	2,267.00		2,267.00	168.00	2,435.00
LAND CONSERVATION	42.00	0.1628	99.00		99.00	7.00	106.00
OTHER DEPT	1,775.00	6.8809	4,175.00		4,175.00	310.00	4,485.00
SubTotal	25,796.00	100.0000	60,672.00		60,672.00	4,277.00	64,949.00
TOTAL	25,796.00	100.0000	60,672.00		60,672.00	4,277.00	64,949.00





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Allocation Basis: GENERAL CHECKS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - COST PLAN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
BUILDING USE	5.000	5.0000	1,315.00		1,315.00		1,315.00
EQUIPMENT USE	5.000	5.0000	1,315.00		1,315.00		1,315.00
INSURANCE	5.000	5.0000	1,315.00		1,315.00		1,315.00
MAINTENANCE	5.000	5.0000	1,315.00		1,315.00		1,315.00
COUNTY EXECUTIVE	5.000	5.0000	1,315.00		1,315.00		1,315.00
FINANCE DEPARTMENT	5.000	5.0000	1,315.00		1,315.00		1,315.00
HUMAN RESOURCES	5.000	5.0000	1,315.00		1,315.00	132.00	1,447.00
PURCHASING DEPARTMENT	5.000	5.0000	1,315.00		1,315.00	132.00	1,447.00
INFORMATION SYSTEMS	5.000	5.0000	1,315.00		1,315.00	132.00	1,447.00
PRINTING/MAIL SERVICE	5.000	5.0000	1,315.00		1,315.00	132.00	1,447.00
CORPORATION COUNSEL	5.000	5.0000	1,315.00		1,315.00	132.00	1,447.00
COUNTY TREASURER	5.000	5.0000	1,315.00		1,315.00	132.00	1,447.00
FAMILY COURT COMMISSIONER	5.000	5.0000	1,315.00		1,315.00	132.00	1,447.00
SHERIFF'S DEPARTMENT	5.000	5.0000	1,315.00		1,315.00	132.00	1,447.00
CHILD SUPPORT	2.500	2.5000	658.00		658.00	66.00	724.00
HUMAN SERVICES	2.500	2.5000	658.00		658.00	66.00	724.00
RIDGEWOOD	2.500	2.5000	658.00		658.00	66.00	724.00
HOUSING AUTHORITY	2.500	2.5000	658.00		658.00	66.00	724.00
OTHER DEPT	20.000	20.0000	5,265.00		5,265.00	534.00	5,799.00
<b>SubTotal</b>	<b>100.000</b>	<b>100.0000</b>	<b>26,307.00</b>		<b>26,307.00</b>	<b>1,854.00</b>	<b>28,161.00</b>
<b>TOTAL</b>	<b>100.000</b>	<b>100.0000</b>	<b>26,307.00</b>		<b>26,307.00</b>	<b>1,854.00</b>	<b>28,161.00</b>

Allocation Basis: CONSULTANT EFFORT EXPENDED BY DEPARTMENT

Allocation Source: CONSULTANT'S TIME LOG



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - FIXED ASSETS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	1,256,509.00	7.7069	1,158.00		1,158.00		1,158.00
COUNTY EXECUTIVE	32,627.00	0.2001	30.00		30.00		30.00
FINANCE DEPARTMENT	15,946.00	0.0978	15.00		15.00		15.00
HUMAN RESOURCES	9,345.00	0.0573	9.00		9.00	1.00	10.00
PURCHASING DEPARTMENT	8,610.00	0.0528	8.00		8.00	1.00	9.00
INFORMATION SYSTEMS	2,079,121.00	12.7524	1,916.00		1,916.00	147.00	2,063.00
PRINTING/MAIL SERVICE	141,113.00	0.8655	130.00		130.00	10.00	140.00
COUNTY TREASURER	13,864.00	0.0850	13.00		13.00	1.00	14.00
FAMILY COURT COMMISSIONER	5,463.00	0.0335	5.00		5.00		5.00
SHERIFF'S DEPARTMENT	6,026,360.00	36.9633	5,550.00		5,550.00	424.00	5,974.00
CHILD SUPPORT	109,935.00	0.6743	101.00		101.00	8.00	109.00
HUMAN SERVICES	1,806,794.00	11.0821	1,665.00		1,665.00	128.00	1,793.00
RIDGEWOOD	338,977.13	2.0791	312.00		312.00	24.00	336.00
DETENTION CENTER	86,135.00	0.5283	79.00		79.00	6.00	85.00
COUNTY JAIL	96,162.00	0.5898	89.00		89.00	7.00	96.00
COUNTY CLERK	10,694.00	0.0656	10.00		10.00	1.00	11.00
DISTRICT ATTORNEY	59,182.00	0.3630	55.00		55.00	4.00	59.00
VICTIMS/WITNESS	59,182.00	0.3630	55.00		55.00	4.00	59.00
EMERGENCY MGT	21,388.00	0.1312	20.00		20.00	2.00	22.00
CENTRAL COURTS	179,238.00	1.0994	165.00		165.00	13.00	178.00
UW EXTENSION	7,131.00	0.0437	7.00		7.00	1.00	8.00
HIGHWAY	3,093,509.94	18.9743	2,851.00		2,851.00	218.00	3,069.00
LAND CONSERVATION	5,517.00	0.0338	5.00		5.00		5.00
OTHER DEPT	840,905.00	5.1578	775.00		775.00	59.00	834.00
SubTotal	16,303,708.07	100.0000	15,023.00		15,023.00	1,059.00	16,082.00
TOTAL	16,303,708.07	100.0000	15,023.00		15,023.00	1,059.00	16,082.00

Allocation Basis: VALUE OF MACHINERY & EQUIPMENT BY DEPARTMENT

Allocation Source: COUNTY FIXED ASSET RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - SPECIFIC FINANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RIDGEWOOD	12,343.89	100.0000	16,639.00		16,639.00	1,173.00	17,812.00
SubTotal	12,343.89	100.0000	16,639.00		16,639.00	1,173.00	17,812.00
TOTAL	12,343.89	100.0000	16,639.00		16,639.00	1,173.00	17,812.00

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Activity - COPIER POOL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	980	0.7624	-1,647.00		-1,647.00		-1,647.00
COUNTY EXECUTIVE	161	0.1258	-272.00		-272.00		-272.00
FINANCE DEPARTMENT	1,777	1.3819	-2,985.00		-2,985.00		-2,985.00
HUMAN RESOURCES	3,141	2.4428	-5,276.00		-5,276.00	20.00	-5,256.00
PURCHASING DEPARTMENT	1,058	0.8232	-1,778.00		-1,778.00	7.00	-1,771.00
INFORMATION SYSTEMS	2,619	2.0366	-4,399.00		-4,399.00	17.00	-4,382.00
CORPORATION COUNSEL	947	0.7370	-1,592.00		-1,592.00	6.00	-1,586.00
COUNTY TREASURER	2,459	1.9123	-4,130.00		-4,130.00	16.00	-4,114.00
FAMILY COURT COMMISSIONER	3,542	2.7546	-5,949.00		-5,949.00	23.00	-5,926.00
SHERIFF'S DEPARTMENT	8,338	6.4828	-14,002.00		-14,002.00	54.00	-13,948.00
CHILD SUPPORT	9,422	7.3260	-15,823.00		-15,823.00	61.00	-15,762.00
HUMAN SERVICES	38,496	29.9306	-64,641.00		-64,641.00	246.00	-64,395.00
RIDGEWOOD	5,213	4.0532	-8,754.00		-8,754.00	34.00	-8,720.00
DETENTION CENTER	3,355	2.6085	-5,634.00		-5,634.00	22.00	-5,612.00
COUNTY JAIL	5,435	4.2261	-9,127.00		-9,127.00	35.00	-9,092.00
COUNTY CLERK	2,302	1.7905	-3,867.00		-3,867.00	15.00	-3,852.00
DISTRICT ATTORNEY	9,538	7.4158	-16,017.00		-16,017.00	61.00	-15,956.00
VICTIMS/WITNESS	983	0.7643	-1,651.00		-1,651.00	6.00	-1,645.00
VICTIM ADVOCATE	101	0.0787	-170.00		-170.00	1.00	-169.00
EMERGENCY MGT	376	0.2924	-632.00		-632.00	2.00	-630.00
CENTRAL COURTS	14,189	11.0325	-23,828.00		-23,828.00	91.00	-23,737.00
CODE ADMIN	97	0.0761	-164.00		-164.00	1.00	-163.00
UW EXTENSION	4,200	3.2659	-7,054.00		-7,054.00	27.00	-7,027.00
PARKS	13	0.0108	-23.00		-23.00		-23.00
HIGHWAY	2,060	1.6017	-3,459.00		-3,459.00	13.00	-3,446.00
LAND CONSERVATION	94	0.0731	-158.00		-158.00	1.00	-157.00
OTHER DEPT	7,709	5.9944	-12,947.00		-12,947.00	50.00	-12,897.00
SubTotal	128,619	100.0000	-215,979.00		-215,979.00	809.00	-215,170.00
TOTAL	128,619	100.0000	-215,979.00		-215,979.00	809.00	-215,170.00



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FINANCE DEPARTMENT**

Allocation Basis: From import - To be updated

Allocation Source: COUNTY FINANCIAL RECORDS



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE DEPARTMENT**

Receiving Department	Total	BUDGET	ACCOUNTING	PAYROLL	PURCHASING	AUDIT	COST PLAN
BUILDING USE	1,315	0	0	0	0	0	1,315
EQUIPMENT USE	1,315	0	0	0	0	0	1,315
INSURANCE	2,897	353	1,086	0	0	143	1,315
MAINTENANCE	24,841	4,658	14,321	3,145	0	1,891	1,315
COUNTY EXECUTIVE	2,849	274	842	549	0	111	1,315
FINANCE DEPARTMENT	9,500	2,139	6,576	1,572	0	868	1,315
HUMAN RESOURCES	2,165	682	2,877	2,127	0	278	1,447
PURCHASING	1,360	109	459	1,064	0	43	1,447
INFORMATION SYSTEMS	8,300	1,127	4,750	2,837	0	458	1,447
PRINTING/MAIL SERVICE	5,058	491	2,071	709	0	200	1,447
CORPORATION COUNSEL	4,414	455	1,922	1,991	0	185	1,447
COUNTY TREASURER	5,691	1,200	5,060	1,596	0	488	1,447
FAMILY COURT	482	503	2,121	2,127	0	205	1,447
SHERIFF'S DEPARTMENT	41,905	7,097	10,468	27,987	0	2,880	1,447
CHILD SUPPORT	7,810	1,814	7,653	12,534	0	738	724
HUMAN SERVICES	194,548	63,701	107,443	59,426	0	25,856	724
RIDGEWOOD	63,485	7,024	10,369	33,088	0	2,852	724
DETENTION CENTER	8,672	1,168	1,972	10,584	0	475	0
COUNTY JAIL	39,082	7,454	11,001	26,596	0	3,027	0
COUNTY CLERK	( 746)	330	1,389	1,242	0	134	0
DISTRICT ATTORNEY	10,140	4,000	16,867	3,546	0	1,624	0
VICTIMS/WITNESS	1,055	106	446	2,046	0	43	0
VICTIM ADVOCATE	898	141	595	273	0	58	0
EMERGENCY MGT	3,586	658	2,778	491	0	267	0
CENTRAL COURTS	165,052	31,410	132,447	12,002	0	12,752	0
CODE ADMIN	8,523	882	3,721	3,724	0	359	0
UW EXTENSION	( 3,616)	479	2,021	709	0	194	0
PARKS	19,181	4,421	6,524	6,465	0	1,794	0
HIGHWAY	33,443	6,000	8,855	16,530	0	2,435	0
LAND CONSERVATION	2,561	262	1,103	1,242	0	106	0
HOUSING AUTHORITY	739	3	12	0	0	0	724
OTHER DEPT	130,316	11,039	46,546	74,510	0	4,485	5,799



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE DEPARTMENT**

Receiving Department	Total	BUDGET	ACCOUNTING	PAYROLL	PURCHASING	AUDIT	COST PLAN
Direct Billed	0	0	0	0	0	0	0
<b>Total</b>	<b>796,821</b>	<b>159,980</b>	<b>414,295</b>	<b>310,712</b>	<b>0</b>	<b>64,949</b>	<b>28,161</b>





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE DEPARTMENT**

Receiving Department	FIXED ASSETS	SPECIFIC FINANCE	COPIER POOL
BUILDING USE	0	0	0
EQUIPMENT USE	0	0	0
INSURANCE	0	0	0
MAINTENANCE	1,158	0	( 1,647)
COUNTY EXECUTIVE	30	0	( 272)
FINANCE DEPARTMENT	15	0	( 2,985)
HUMAN RESOURCES	10	0	( 5,256)
PURCHASING	9	0	( 1,771)
INFORMATION SYSTEMS	2,063	0	( 4,382)
PRINTING/MAIL SERVICE	140	0	0
CORPORATION COUNSEL	0	0	( 1,586)
COUNTY TREASURER	14	0	( 4,114)
FAMILY COURT	5	0	( 5,926)
SHERIFF'S DEPARTMENT	5,974	0	( 13,948)
CHILD SUPPORT	109	0	( 15,762)
HUMAN SERVICES	1,793	0	( 64,395)
RIDGEWOOD	336	17,812	( 8,720)
DETENTION CENTER	85	0	( 5,612)
COUNTY JAIL	96	0	( 9,092)
COUNTY CLERK	11	0	( 3,852)
DISTRICT ATTORNEY	59	0	( 15,956)
VICTIMS/WITNESS	59	0	( 1,645)
VICTIM ADVOCATE	0	0	( 169)
EMERGENCY MGT	22	0	( 630)
CENTRAL COURTS	178	0	( 23,737)
CODE ADMIN	0	0	( 163)
UW EXTENSION	8	0	( 7,027)
PARKS	0	0	( 23)
HIGHWAY	3,069	0	( 3,446)
LAND CONSERVATION	5	0	( 157)
HOUSING AUTHORITY	0	0	0
OTHER DEPT	834	0	( 12,897)



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department FINANCE DEPARTMENT**

Receiving Department	FIXED ASSETS	SPECIFIC FINANCE	COPIER POOL
Direct Billed	0	0	0
Total	<u>16,082</u>	<u>17,812</u>	<u>( 215,170)</u>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**HUMAN RESOURCES**

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Fiscal 2006

The Human Resources Department administers County-wide policy in the areas of compensation, fringe benefits, equal employment/affirmative action, employee recordkeeping, worker's compensation, insurance benefits, employee safety, contract negotiation, grievance processing, and other employee and labor relations matters. Departmental services are extended to County departments and boards.

Costs have been functionalized and are allocated as follows:

- **Personnel Administration**: Costs are allocated based on the number of employees by department.
- **Civil Service**: Costs are allocated to those departments (Sheriff and Jail) with employee recruitment and selection done through civil service, based on the number of covered employees by benefiting departments.
- **Ridgewood**: Costs for special services provided to Ridgewood Health Care Center are allocated directly to that department.
- **Human Services**: Costs for special services provided to Human Services are allocated directly to that department.

Ref.: OMB Circular A-87, Attachments 11 and 17.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
**Schedule .2 - Costs To Be Allocated**  
 For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	745,317			745,317
BUILDING USE	9,013	11	9,024	
EQUIPMENT USE	64		64	
INSURANCE	32	8	40	
MAINTENANCE	17,902	382	18,284	
COUNTY EXECUTIVE	13,187	3,311	16,498	
FINANCE DEPARTMENT	346	1,819	2,165	
HUMAN RESOURCES		3,898	3,898	
PURCHASING DEPARTMENT		330	330	
INFORMATION SYSTEMS		55,430	55,430	
PRINTING/MAIL SERVICE		4,321	4,321	
CORPORATION COUNSEL		2,778	2,778	
COUNTY TREASURER		299	299	
Total Allocated Additions:	40,544	72,587	113,131	113,131
Total To Be Allocated:	785,861	72,587		858,448



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	Total	General & Admin	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	390,498	29,365	308,025	586	25,695
FRINGE BENEFITS	181,717	13,665	143,338	273	11,957
<b>Other Expense &amp; Cost</b>					
CONTRACTED SERVICES	17,017	0	17,017	0	0
MED - PHYSICALS	4,617	0	4,617	0	0
TEMPORARY HELP	1,974	0	1,974	0	0
CONSULTANTS	88,307	0	88,307	0	0
ARBITRATION EXPENSE	5,629	0	5,629	0	0
CIVIL TESTING FEES	3,443	0	0	3,443	0
CIVIL PER DIEM	524	0	0	524	0
TELEPHONE	1,884	142	1,486	3	124
PUBLIC LIABILITY INS	3,905	294	3,080	6	257
ADVERTISING	11,770	0	11,770	0	0
TRAVEL	2,829	213	2,232	4	186
TRAINING	2,375	179	1,873	4	156
CENTRAL TRAINING CONF	1,521	114	1,201	2	100
RECRUITMENT MISC	16	0	16	0	0
OFFICE SUPPLIES	1,235	93	974	2	81
COPY COST	3,142	236	2,478	5	207
PRINTING	2,732	205	2,155	4	180
PUBLICATIONS	205	15	163	0	13
POSTAGE	3,938	296	3,106	6	259
DUES	445	33	351	1	29
EQUIPMENT	0	0	0	0	0
RENT	15,594	1,173	12,301	23	1,026
<b>Departmental Totals</b>					
Total Expenditures	745,317	46,023	612,093	4,886	40,270
<b>Deductions</b>					
Total Deductions	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	Total	General & Admin	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD
Functional Cost	745,317	46,023	612,093	4,886	40,270
Allocation Step 1					
Inbound- All Others	40,544	40,544	0	0	0
Reallocate Admin Costs		( 86,567)	75,772	605	4,985
1st Allocation	785,861	0	687,865	5,491	45,255
Allocation Step 2					
Inbound- All Others	72,587	72,587	0	0	0
Reallocate Admin Costs		( 72,587)	63,536	507	4,180
2nd Allocation	72,587	0	63,536	507	4,180
Total For 07 HUMAN					
Total Allocated	858,448	0	751,401	5,998	49,435



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department HUMAN RESOURCES**

	HUMAN SERVICES	GENERAL GOVT
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	26,827	0
FRINGE BENEFITS	12,484	0
<b>Other Expense &amp; Cost</b>		
CONTRACTED SERVICES	0	0
MED - PHYSICALS	0	0
TEMPORARY HELP	0	0
CONSULTANTS	0	0
ARBITRATION EXPENSE	0	0
CIVIL TESTING FEES	0	0
CIVIL PER DIEM	0	0
TELEPHONE	129	0
PUBLIC LIABILITY INS	268	0
ADVERTISING	0	0
TRAVEL	194	0
TRAINING	163	0
CENTRAL TRAINING CONF	104	0
RECRUITMENT MISC	0	0
OFFICE SUPPLIES	85	0
COPY COST	216	0
PRINTING	188	0
PUBLICATIONS	14	0
POSTAGE	271	0
DUES	31	0
EQUIPMENT	0	0
RENT	1,071	0
<b>Departmental Totals</b>		
Total Expenditures	42,045	0
<b>Deductions</b>		
Total Deductions	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
 Schedule .3 - Costs Allocated By Activity  
 For Department HUMAN RESOURCES

	HUMAN SERVICES	GENERAL GOVT
Functional Cost	42,045	0
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	5,205	0
1st Allocation	47,250	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	4,364	0
2nd Allocation	4,364	0
<b>Total For 07 HUMAN</b>		
Total Allocated	51,614	0





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

## Activity - PERSONNEL ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	13.00	1.2279	8,446.00		8,446.00		8,446.00
COUNTY EXECUTIVE	2.25	0.2125	1,462.00		1,462.00		1,462.00
FINANCE DEPARTMENT	6.50	0.6139	4,223.00		4,223.00		4,223.00
HUMAN RESOURCES	6.00	0.5667	3,898.00		3,898.00		3,898.00
PURCHASING DEPARTMENT	3.00	0.2834	1,949.00		1,949.00	185.00	2,134.00
INFORMATION SYSTEMS	8.00	0.7556	5,198.00		5,198.00	493.00	5,691.00
PRINTING/MAIL SERVICE	2.00	0.1889	1,299.00		1,299.00	123.00	1,422.00
CORPORATION COUNSEL	5.60	0.5289	3,638.00		3,638.00	345.00	3,983.00
COUNTY TREASURER	4.50	0.4250	2,924.00		2,924.00	277.00	3,201.00
FAMILY COURT COMMISSIONER	6.00	0.5667	3,898.00		3,898.00	370.00	4,268.00
SHERIFF'S DEPARTMENT	119.70	11.3059	77,770.00		77,770.00	7,377.00	85,147.00
CHILD SUPPORT	36.50	3.4475	23,714.00		23,714.00	2,249.00	25,963.00
HUMAN SERVICES	174.50	16.4819	113,373.00		113,373.00	10,754.00	124,127.00
RIDGEWOOD	149.33	14.1046	97,020.00		97,020.00	9,203.00	106,223.00
DETENTION CENTER	31.00	2.9280	20,141.00		20,141.00	1,910.00	22,051.00
COUNTY JAIL	111.00	10.4842	72,117.00		72,117.00	6,841.00	78,958.00
COUNTY CLERK	3.50	0.3306	2,274.00		2,274.00	216.00	2,490.00
DISTRICT ATTORNEY	10.00	0.9445	6,497.00		6,497.00	616.00	7,113.00
VICTIMS/WITNESS	5.75	0.5431	3,736.00		3,736.00	354.00	4,090.00
VICTIM ADVOCATE	0.75	0.0708	487.00		487.00	46.00	533.00
EMERGENCY MGT	1.38	0.1303	897.00		897.00	85.00	982.00
CENTRAL COURTS	35.00	3.3058	22,740.00		22,740.00	2,157.00	24,897.00
CODE ADMIN	10.50	0.9918	6,822.00		6,822.00	647.00	7,469.00
UW EXTENSION	2.00	0.1889	1,299.00		1,299.00	123.00	1,422.00
PARKS	28.80	2.7202	18,711.00		18,711.00	1,775.00	20,486.00
HIGHWAY	73.60	6.9517	47,818.00		47,818.00	4,536.00	52,354.00
LAND CONSERVATION	3.50	0.3306	2,274.00		2,274.00	216.00	2,490.00
OTHER DEPT	205.08	19.3701	133,240.00		133,240.00	12,638.00	145,878.00
SubTotal	1,058.74	100.0000	687,865.00		687,865.00	63,536.00	751,401.00
TOTAL	1,058.74	100.0000	687,865.00		687,865.00	63,536.00	751,401.00



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Allocation Basis: NUMBER OF EMPLOYEES BY DEPARTMENT  
Allocation Source: COUNTY PERSONNEL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - CIVIL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	123	53.7118	2,949.00		2,949.00	272.00	3,221.00
COUNTY JAIL	106	46.2882	2,542.00		2,542.00	235.00	2,777.00
SubTotal	229	100.0000	5,491.00		5,491.00	507.00	5,998.00
TOTAL	229	100.0000	5,491.00		5,491.00	507.00	5,998.00

Allocation Basis: NUMBER OF EMPLOYEES BY BENEFITING DEPARTMENT

Allocation Source: COUNTY PERSONNEL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - RIDGEWOOD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RIDGEWOOD	100.00	100.0000	45,255.00		45,255.00	4,180.00	49,435.00
SubTotal	100.00	100.0000	45,255.00		45,255.00	4,180.00	49,435.00
TOTAL	100.00	100.0000	45,255.00		45,255.00	4,180.00	49,435.00

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department HUMAN RESOURCES**

Activity - HUMAN SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HUMAN SERVICES	100.00	100.0000	47,250.00		47,250.00	4,364.00	51,614.00
SubTotal	100.00	100.0000	47,250.00		47,250.00	4,364.00	51,614.00
TOTAL	100.00	100.0000	47,250.00		47,250.00	4,364.00	51,614.00

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD	HUMAN SERVICES
MAINTENANCE	8,446	8,446	0	0	0
COUNTY EXECUTIVE	1,462	1,462	0	0	0
FINANCE DEPARTMENT	4,223	4,223	0	0	0
HUMAN RESOURCES	3,898	3,898	0	0	0
PURCHASING	2,134	2,134	0	0	0
INFORMATION SYSTEMS	5,691	5,691	0	0	0
PRINTING/MAIL SERVICE	1,422	1,422	0	0	0
CORPORATION COUNSEL	3,983	3,983	0	0	0
COUNTY TREASURER	3,201	3,201	0	0	0
FAMILY COURT	4,268	4,268	0	0	0
SHERIFF'S DEPARTMENT	88,368	85,147	3,221	0	0
CHILD SUPPORT	25,963	25,963	0	0	0
HUMAN SERVICES	175,741	124,127	0	0	51,614
RIDGEWOOD	155,658	106,223	0	49,435	0
DETENTION CENTER	22,051	22,051	0	0	0
COUNTY JAIL	81,735	78,958	2,777	0	0
COUNTY CLERK	2,490	2,490	0	0	0
DISTRICT ATTORNEY	7,113	7,113	0	0	0
VICTIMS/WITNESS	4,090	4,090	0	0	0
VICTIM ADVOCATE	533	533	0	0	0
EMERGENCY MGT	982	982	0	0	0
CENTRAL COURTS	24,897	24,897	0	0	0
CODE ADMIN	7,469	7,469	0	0	0
UW EXTENSION	1,422	1,422	0	0	0
PARKS	20,486	20,486	0	0	0
HIGHWAY	52,354	52,354	0	0	0
LAND CONSERVATION	2,490	2,490	0	0	0
OTHER DEPT	145,878	145,878	0	0	0
Direct Billed	0	0	0	0	0

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department HUMAN RESOURCES**

Receiving Department	Total	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD	HUMAN SERVICES
Total	858,448	751,401	5,998	49,435	51,614



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES ALLOCATION PLAN  
PURCHASING**

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Fiscal 2006

The Purchasing Department administers the County-wide central procurement of most supplies and goods for all departments. Additionally, this department prepares standard specifications for all County purchases, and purchases repairs and repair parts for County equipment.

Costs related to management of the County's Purchasing activities are allocated based on the total number of purchase orders issued by department in 2006.

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



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PURCHASING DEPARTMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	208,664			208,664
BUILDING USE	1,858	2	1,860	
EQUIPMENT USE	2,365	12	2,377	
INSURANCE	16	4	20	
MAINTENANCE	4,241	164	4,405	
COUNTY EXECUTIVE	4,493	1,128	5,621	
FINANCE DEPARTMENT	724	636	1,360	
HUMAN RESOURCES	1,949	185	2,134	
PURCHASING DEPARTMENT		264	264	
INFORMATION SYSTEMS		41,546	41,546	
PRINTING/MAIL SERVICE		704	704	
CORPORATION COUNSEL		7,125	7,125	
COUNTY TREASURER		137	137	
Total Allocated Additions:	15,646	51,907	67,553	67,553
Total To Be Allocated:	224,310	51,907		276,217



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING DEPARTMENT**

	Total	General & Admin	PURCHASING SVCS
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	129,347	0	129,347
FRINGE BENEFITS	73,129	0	73,129
<b>Other Expense &amp; Cost</b>			
CONTRACTED SERVICES	13	0	13
EQUIPMENT REPAIRS	0	0	0
TELEPHONE	594	0	594
PUBLIC LIABILITY INS	1,293	0	1,293
TRAVEL	346	0	346
TRAINING	283	0	283
CONFERENCES	145	0	145
OFFICE SUPPLIES	443	0	443
COPY COST	1,059	0	1,059
PRINTING	7	0	7
PUBLICATIONS	536	0	536
POSTAGE	432	0	432
DUES	557	0	557
EQUIPMENT	480	0	480
TEMP HELP	0	0	0
<b>Departmental Totals</b>			
Total Expenditures	208,664	0	208,664
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	208,664	0	208,664
<b>Allocation Step 1</b>			
Inbound- All Others	15,646	15,646	0
Reallocate Admin Costs		( 15,646)	15,646
1st Allocation	224,310	0	224,310



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING DEPARTMENT**

	Total	General & Admin	PURCHASING SVCS
<b>Allocation Step 2</b>			
Inbound- All Others	51,907	51,907	0
Reallocate Admin Costs		( 51,907)	51,907
2nd Allocation	51,907	0	51,907
<b>Total For 08 PURCHASING</b>			
Total Allocated	276,217	0	276,217



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING DEPARTMENT**

Activity - PURCHASING SVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	113	3.3216	7,451.00		7,451.00		7,451.00
COUNTY EXECUTIVE	1	0.0294	66.00		66.00		66.00
FINANCE DEPARTMENT	154	4.5267	10,154.00		10,154.00		10,154.00
HUMAN RESOURCES	5	0.1470	330.00		330.00		330.00
PURCHASING DEPARTMENT	4	0.1176	264.00		264.00		264.00
INFORMATION SYSTEMS	128	3.7625	8,440.00		8,440.00	2,126.00	10,566.00
PRINTING/MAIL SERVICE	10	0.2939	659.00		659.00	166.00	825.00
CORPORATION COUNSEL	13	0.3821	857.00		857.00	216.00	1,073.00
COUNTY TREASURER	11	0.3233	725.00		725.00	183.00	908.00
FAMILY COURT COMMISSIONER	6	0.1764	396.00		396.00	100.00	496.00
SHERIFF'S DEPARTMENT	311	9.1417	20,506.00		20,506.00	5,166.00	25,672.00
CHILD SUPPORT	142	4.1740	9,363.00		9,363.00	2,359.00	11,722.00
HUMAN SERVICES	216	6.3492	14,242.00		14,242.00	3,588.00	17,830.00
RIDGEWOOD	415	12.1987	27,363.00		27,363.00	6,893.00	34,256.00
DETENTION CENTER	119	3.4979	7,846.00		7,846.00	1,977.00	9,823.00
COUNTY JAIL	150	4.4092	9,890.00		9,890.00	2,492.00	12,382.00
COUNTY CLERK	61	1.7931	4,022.00		4,022.00	1,013.00	5,035.00
DISTRICT ATTORNEY	23	0.6761	1,516.00		1,516.00	382.00	1,898.00
VICTIMS/WITNESS	4	0.1176	264.00		264.00	66.00	330.00
VICTIM ADVOCATE	27	0.7937	1,780.00		1,780.00	448.00	2,228.00
EMERGENCY MGT	97	2.8513	6,396.00		6,396.00	1,611.00	8,007.00
CENTRAL COURTS	100	2.9394	6,593.00		6,593.00	1,661.00	8,254.00
CODE ADMIN	41	1.2052	2,703.00		2,703.00	681.00	3,384.00
UW EXTENSION	7	0.2058	462.00		462.00	116.00	578.00
PARKS	271	7.9659	17,868.00		17,868.00	4,501.00	22,369.00
HIGHWAY	597	17.5483	39,363.00		39,363.00	9,916.00	49,279.00
LAND CONSERVATION	42	1.2346	2,769.00		2,769.00	698.00	3,467.00
OTHER DEPT	334	9.8178	22,022.00		22,022.00	5,548.00	27,570.00
SubTotal	3,402	100.0000	224,310.00		224,310.00	51,907.00	276,217.00
TOTAL	3,402	100.0000	224,310.00		224,310.00	51,907.00	276,217.00



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING DEPARTMENT**

Allocation Basis: PURCHASE ORDER TRANSACTIONS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING DEPARTMENT**

Receiving Department	Total	PURCHASING SVCS
MAINTENANCE	7,451	7,451
COUNTY EXECUTIVE	66	66
FINANCE DEPARTMENT	10,154	10,154
HUMAN RESOURCES	330	330
PURCHASING	264	264
INFORMATION SYSTEMS	10,566	10,566
PRINTING/MAIL SERVICE	825	825
CORPORATION COUNSEL	1,073	1,073
COUNTY TREASURER	908	908
FAMILY COURT	496	496
SHERIFF'S DEPARTMENT	25,672	25,672
CHILD SUPPORT	11,722	11,722
HUMAN SERVICES	17,830	17,830
RIDGEWOOD	34,256	34,256
DETENTION CENTER	9,823	9,823
COUNTY JAIL	12,382	12,382
COUNTY CLERK	5,035	5,035
DISTRICT ATTORNEY	1,898	1,898
VICTIMS/WITNESS	330	330
VICTIM ADVOCATE	2,228	2,228
EMERGENCY MGT	8,007	8,007
CENTRAL COURTS	8,254	8,254
CODE ADMIN	3,384	3,384
UW EXTENSION	578	578
PARKS	22,369	22,369
HIGHWAY	49,279	49,279
LAND CONSERVATION	3,467	3,467
OTHER DEPT	27,570	27,570
Direct Billed	0	0

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING DEPARTMENT**

Receiving Department	Total	PURCHASING SVCS
Total	<u>276,217</u>	<u>276,217</u>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**INFORMATION SYSTEMS**

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Fiscal 2006

The Information Systems Department is responsible for developing programs and systems, converting records and files, and preparing reports of County operations. The department performs specific services for individual departments, supports departmental computer systems and programs, and oversees the County's telephone system, and printing and mail service.

Costs for the Information Systems Department have been identified and are allocated as follows:

- **Child Support:** Information Systems also provides support to the Child Support Program. Costs are identified based on direct effort. Previously billed amounts have been properly offset against allocated costs.
- **Data Processing:** The department maintains a cost accounting system that summarizes by month, the hours of keypunch, processing, and desk time spent on each application by department. The percentages of time per application/department (as summarized for the public auditors) were used to allocate costs to benefiting departments.
- **Specific IS:** Expenses related to specific systems and or departmental support has been identified and is allocated directly to benefiting departments.
- **Phone System:** Expenses related to oversight and support of the telephone system have been identified and are allocated to departments based on the number of assigned phone lines.
- **Printing & Mail:** Expenses related to oversight and support of the printing and mail operation has been identified and are allocated to that department for further allocation.



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**INFORMATION SYSTEMS**

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Fiscal 2006

- **ROD Technology:** Expenses related to the maintenance and support of the County's ROD Technology system has been identified based on a review of financial records. Costs, net of revenues, are allocated directly to benefiting department.
- **LEAP:** Expenses related to the maintenance and support of the County's law enforcement management software has been identified based on a review of financial records. Costs are allocated directly to benefiting department.

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

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
**Schedule .2 - Costs To Be Allocated**  
 For Department **INFORMATION SYSTEMS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,516,850			1,516,850
CAPITAL PURCHASES	0			
Total Deductions:	<u>0</u>			0
BUILDING USE	24,214	30	24,244	
EQUIPMENT USE	204,735	1,045	205,780	
INSURANCE	42	11	53	
MAINTENANCE	55,287	2,136	57,423	
COUNTY EXECUTIVE	15,988	4,014	20,002	
FINANCE DEPARTMENT	5,467	2,833	8,300	
HUMAN RESOURCES	5,198	493	5,691	
PURCHASING DEPARTMENT	8,440	2,126	10,566	
INFORMATION SYSTEMS		41,370	41,370	
PRINTING/MAIL SERVICE		1,250	1,250	
CORPORATION COUNSEL		2,850	2,850	
COUNTY TREASURER		514	514	
Total Allocated Additions:	<u>319,371</u>	<u>58,672</u>	<u>378,043</u>	378,043
SPECIAL COMPUTER PROG	( 5,630)			
HOOK UP FEES	0			
COPIES CONTRACT	( 154,511)			
SECURITY DEPOSIT	0			
DVD COPIES	( 1,000)			
Total Departmental Cost Adjustments:	<u>( 161,141)</u>			( 161,141)
Total To Be Allocated:	<u><u>1,675,080</u></u>	<u><u>58,672</u></u>		<u><u>1,733,752</u></u>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION SYSTEMS**

	Total	General & Admin	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	535,339	97,485	1,046	315,951	0
FRINGE BENEFITS	218,401	39,810	210	129,026	0
<b>Other Expense &amp; Cost</b>					
CONTRACTED SERVICES	380,828	0	691	324,998	0
NL TEMPORARY HELP	0	0	0	0	0
NL SOFTWARE CONTRACTS	214,098	0	0	11,386	53,457
CONSULTANTS	0	0	0	0	0
NL HARDWARE CONTRACTS	37,009	0	0	32,891	0
TELEPHONE	4,277	0	0	2,690	0
PUBLIC LIABILITY INS	5,365	0	5	3,919	0
NL TRAVEL	2,231	0	0	1,817	0
NL TRAINING	2,748	0	0	1,248	0
OFFICE SUPPLIES	387	0	0	387	0
COPY COST	2,619	0	0	98	0
PRINTING	3	0	0	3	0
PUBLICATIONS	63	0	0	63	0
PC REARCH/TESTING	0	0	0	0	0
POSTAGE	37	0	0	37	0
DUES	359	0	0	359	0
EQUIPMENT REPAIRS	994	0	0	115	0
NL TECHNICAL SUPPLIES	12,962	0	0	12,464	0
NL INFRASTRUCURE SPRT	28,380	0	0	28,380	0
NL PC SUPPORT	70,750	0	457	70,293	0
CAPITAL PURCHASES	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	1,516,850	137,295	2,409	936,125	53,457
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
SPECIAL COMPUTER PROG	( 5,630)	0	0	0	0
HOOK UP FEES	0	0	0	0	0
COPIES CONTRACT	( 154,511)	0	0	0	0
SECURITY DEPOSIT	0	0	0	0	0
DVD COPIES	( 1,000)	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION SYSTEMS**

	Total	General & Admin	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS
Functional Cost	1,355,709	137,295	2,409	936,125	53,457
<b>Allocation Step 1</b>					
Inbound- 06 FINANCE DEPARTMENT: BUDGET	1,049	0	25	816	0
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	3,225	0	76	2,507	0
Inbound- 06 FINANCE DEPARTMENT: AUDIT	426	0	10	332	0
Inbound- 06 FINANCE DEPARTMENT: COPIER	( 4,399)	0	0	( 2,512)	0
Inbound- 08 PURCHASING DEPARTMENT:	8,440	0	154	6,870	0
Inbound- All Others	310,630	310,630	0	0	0
Reallocate Admin Costs		( 447,925)	976	344,619	19,513
1st Allocation	1,675,080	0	3,650	1,288,757	72,970
<b>Allocation Step 2</b>					
Inbound- 06 FINANCE DEPARTMENT: BUDGET	78	0	2	61	0
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	1,525	0	36	1,185	0
Inbound- 06 FINANCE DEPARTMENT: AUDIT	32	0	1	24	0
Inbound- 06 FINANCE DEPARTMENT: COPIER	17	0	0	10	0
Inbound- 08 PURCHASING DEPARTMENT:	2,126	0	39	1,730	0
Inbound- 10 INFORMATION SYSTEMS: PHONE	( 203)	( 100)	0	0	0
Inbound- 12 COUNTY TREASURER: BANKING	422	0	4	388	0
Inbound- 12 COUNTY TREASURER	92	0	1	84	0
Inbound- All Others	54,583	54,583	0	0	0
Reallocate Admin Costs		( 54,483)	119	41,918	2,373
2nd Allocation	58,672	0	202	45,400	2,373
<b>Total For 10 INFORMATION</b>					
Total Allocated	1,733,752	0	3,852	1,334,157	75,343



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION SYSTEMS**

	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY	LEAP
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	0	10,832	34,116	75,909
FRINGE BENEFITS	0	4,424	13,932	30,999
<b>Other Expense &amp; Cost</b>				
CONTRACTED SERVICES	0	0	8,039	47,100
NL TEMPORARY HELP	0	0	0	0
NL SOFTWARE CONTRACTS	( 1,820)	0	27,081	123,994
CONSULTANTS	0	0	0	0
NL HARDWARE CONTRACTS	0	0	1,795	2,323
TELEPHONE	0	0	0	1,587
PUBLIC LIABILITY INS	0	0	687	754
NL TRAVEL	0	0	117	297
NL TRAINING	0	0	1,500	0
OFFICE SUPPLIES	0	0	0	0
COPY COST	0	0	2,521	0
PRINTING	0	0	0	0
PUBLICATIONS	0	0	0	0
PC REARCH/TESTING	0	0	0	0
POSTAGE	0	0	0	0
DUES	0	0	0	0
EQUIPMENT REPAIRS	0	0	879	0
NL TECHNICAL SUPPLIES	0	0	33	465
NL INFRASTRUCURE SPRT	0	0	0	0
NL PC SUPPORT	0	0	0	0
CAPITAL PURCHASES	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	( 1,820)	15,256	90,700	283,428
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
SPECIAL COMPUTER PROG	0	0	( 5,630)	0
HOOK UP FEES	0	0	0	0
COPIES CONTRACT	0	0	( 154,511)	0
SECURITY DEPOSIT	0	0	0	0
DVD COPIES	0	0	( 1,000)	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION SYSTEMS**

	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY	LEAP
Functional Cost	( 1,820)	15,256	( 70,441)	283,428
<b>Allocation Step 1</b>				
Inbound- 06 FINANCE DEPARTMENT: BUDGET	0	0	153	55
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	0	0	471	171
Inbound- 06 FINANCE DEPARTMENT: AUDIT	0	0	62	22
Inbound- 06 FINANCE DEPARTMENT: COPIER	0	0	( 1,852)	( 35)
Inbound- 08 PURCHASING DEPARTMENT:	0	0	1,016	400
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	( 664)	5,569	( 25,766)	103,678
1st Allocation	( 2,484)	20,825	( 96,357)	387,719
<b>Allocation Step 2</b>				
Inbound- 06 FINANCE DEPARTMENT: BUDGET	0	0	11	4
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	0	0	223	81
Inbound- 06 FINANCE DEPARTMENT: AUDIT	0	0	5	2
Inbound- 06 FINANCE DEPARTMENT: COPIER	0	0	7	0
Inbound- 08 PURCHASING DEPARTMENT:	0	0	256	101
Inbound- 10 INFORMATION SYSTEMS: PHONE	0	0	0	( 103)
Inbound- 12 COUNTY TREASURER: BANKING	0	0	22	8
Inbound- 12 COUNTY TREASURER	0	0	5	2
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	( 81)	677	( 3,134)	12,611
2nd Allocation	( 81)	677	( 2,605)	12,706
<b>Total For 10 INFORMATION</b>				
Total Allocated	( 2,565)	21,502	( 98,962)	400,425



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.00	100.0000	3,650.00	-2,408.00	1,242.00	202.00	1,444.00
SubTotal	100.00	100.0000	3,650.00	-2,408.00	1,242.00	202.00	1,444.00
Direct Billed				2,408.00	2,408.00		2,408.00
TOTAL	100.00	100.0000	3,650.00		3,650.00	202.00	3,852.00

Allocation Basis: 100% ALLOCATION TO CHILD SUPPORT

Allocation Source: CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - DATA PROCESSING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	0.50	0.5376	6,929.00		6,929.00		6,929.00
COUNTY EXECUTIVE	0.50	0.5376	6,929.00		6,929.00		6,929.00
FINANCE DEPARTMENT	9.00	9.6774	124,718.00		124,718.00		124,718.00
HUMAN RESOURCES	4.00	4.3011	55,430.00		55,430.00		55,430.00
PURCHASING DEPARTMENT	3.00	3.2258	41,573.00		41,573.00		41,573.00
INFORMATION SYSTEMS	3.00	3.2258	41,573.00		41,573.00		41,573.00
PRINTING/MAIL SERVICE	0.25	0.2688	3,464.00		3,464.00	155.00	3,619.00
CORPORATION COUNSEL	1.00	1.0753	13,858.00		13,858.00	622.00	14,480.00
COUNTY TREASURER	4.00	4.3011	55,430.00		55,430.00	2,488.00	57,918.00
FAMILY COURT COMMISSIONER	0.25	0.2688	3,464.00		3,464.00	155.00	3,619.00
SHERIFF'S DEPARTMENT	13.00	13.9785	180,149.00		180,149.00	8,085.00	188,234.00
HUMAN SERVICES	8.00	8.6022	110,861.00	-13,425.00	97,436.00	4,975.00	102,411.00
RIDGEWOOD	5.00	5.3763	69,288.00		69,288.00	3,110.00	72,398.00
COUNTY JAIL	5.00	5.3763	69,288.00		69,288.00	3,110.00	72,398.00
COUNTY CLERK	2.00	2.1505	27,715.00		27,715.00	1,244.00	28,959.00
DISTRICT ATTORNEY	4.00	4.3011	55,430.00		55,430.00	2,488.00	57,918.00
VICTIMS/WITNESS	2.00	2.1505	27,715.00		27,715.00	1,244.00	28,959.00
EMERGENCY MGT	0.50	0.5376	6,929.00		6,929.00	311.00	7,240.00
CENTRAL COURTS	1.00	1.0753	13,858.00		13,858.00	622.00	14,480.00
CODE ADMIN	6.00	6.4516	83,146.00		83,146.00	3,732.00	86,878.00
UW EXTENSION	1.00	1.0753	13,858.00		13,858.00	622.00	14,480.00
HIGHWAY	5.00	5.3763	69,288.00		69,288.00	3,110.00	72,398.00
OTHER DEPT	15.00	16.1292	207,864.00		207,864.00	9,327.00	217,191.00
SubTotal	93.00	100.0000	1,288,757.00	-13,425.00	1,275,332.00	45,400.00	1,320,732.00
Direct Billed				13,425.00	13,425.00		13,425.00
TOTAL	93.00	100.0000	1,288,757.00		1,288,757.00	45,400.00	1,334,157.00

Allocation Basis: RELATIVE USAGE PERCENTAGE BY BENEFITING DEPARTMENT

Allocation Source: INFORMATION SYSTEMS DEPARTMENT RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - SPECIFIC IS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FINANCE DEPARTMENT	45,927.05	85.9622	62,727.00		62,727.00		62,727.00
COUNTY TREASURER	7,500.00	14.0378	10,243.00		10,243.00	2,373.00	12,616.00
SubTotal	53,427.05	100.0000	72,970.00		72,970.00	2,373.00	75,343.00
TOTAL	53,427.05	100.0000	72,970.00		72,970.00	2,373.00	75,343.00

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENTS

Allocation Source: COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - PHONE SYSTEM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	17	3.6481	-91.00		-91.00		-91.00
COUNTY EXECUTIVE	4	0.8584	-21.00		-21.00		-21.00
FINANCE DEPARTMENT	7	1.5021	-37.00		-37.00		-37.00
PURCHASING DEPARTMENT	5	1.0730	-27.00		-27.00		-27.00
INFORMATION SYSTEMS	38	8.1545	-203.00		-203.00		-203.00
PRINTING/MAIL SERVICE	2	0.4292	-11.00		-11.00		-11.00
CORPORATION COUNSEL	7	1.5021	-37.00		-37.00	-1.00	-38.00
COUNTY TREASURER	6	1.2876	-32.00		-32.00	-1.00	-33.00
FAMILY COURT COMMISSIONER	15	3.2189	-80.00		-80.00	-3.00	-83.00
SHERIFF'S DEPARTMENT	77	16.5236	-410.00		-410.00	-16.00	-426.00
COUNTY JAIL	65	13.9485	-346.00		-346.00	-13.00	-359.00
COUNTY CLERK	10	2.1459	-53.00		-53.00	-2.00	-55.00
DISTRICT ATTORNEY	40	8.5837	-213.00		-213.00	-8.00	-221.00
VICTIMS/WITNESS	16	3.4335	-85.00		-85.00	-3.00	-88.00
EMERGENCY MGT	20	4.2918	-107.00		-107.00	-4.00	-111.00
CENTRAL COURTS	117	25.1073	-624.00		-624.00	-26.00	-650.00
OTHER DEPT	20	4.2918	-107.00		-107.00	-4.00	-111.00
SubTotal	466	100.0000	-2,484.00		-2,484.00	-81.00	-2,565.00
TOTAL	466	100.0000	-2,484.00		-2,484.00	-81.00	-2,565.00

Allocation Basis: NUMBER OF PHONE LINE ASSIGNED BY DEPARTMENT

Allocation Source: INFORMATION SYSTEMS DEPARTMENT RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - PRINTSHOP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PRINTING/MAIL SERVICE	100.00	100.0000	20,825.00		20,825.00	677.00	21,502.00
SubTotal	100.00	100.0000	20,825.00		20,825.00	677.00	21,502.00
TOTAL	100.00	100.0000	20,825.00		20,825.00	677.00	21,502.00

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENTS

Allocation Source: INFORMATION SYSTEMS STAFF

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - ROD TECHNOLOGY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER DEPT	100.00	100.0000	-96,357.00		-96,357.00	-2,605.00	-98,962.00
SubTotal	100.00	100.0000	-96,357.00		-96,357.00	-2,605.00	-98,962.00
TOTAL	100.00	100.0000	-96,357.00		-96,357.00	-2,605.00	-98,962.00

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENTS

Allocation Source: INFORMATION SYSTEMS STAFF

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SYSTEMS**

Activity - LEAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	31.00	31.0000	120,193.00		120,193.00	3,939.00	124,132.00
OTHER DEPT	69.00	69.0000	267,526.00		267,526.00	8,767.00	276,293.00
SubTotal	100.00	100.0000	387,719.00		387,719.00	12,706.00	400,425.00
TOTAL	100.00	100.0000	387,719.00		387,719.00	12,706.00	400,425.00

Allocation Basis: AVERAGE NUMBER OF USERS BY AGENCY

Allocation Source: INFORMATION SYSTEMS STAFF



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION SYSTEMS**

Receiving Department	Total	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY
MAINTENANCE	6,838	0	6,929	0	( 91)	0	0
COUNTY EXECUTIVE	6,908	0	6,929	0	( 21)	0	0
FINANCE DEPARTMENT	187,408	0	124,718	62,727	( 37)	0	0
HUMAN RESOURCES	55,430	0	55,430	0	0	0	0
PURCHASING	41,546	0	41,573	0	( 27)	0	0
INFORMATION SYSTEMS	41,370	0	41,573	0	( 203)	0	0
PRINTING/MAIL SERVICE	25,110	0	3,619	0	( 11)	21,502	0
CORPORATION COUNSEL	14,442	0	14,480	0	( 38)	0	0
COUNTY TREASURER	70,501	0	57,918	12,616	( 33)	0	0
FAMILY COURT	3,536	0	3,619	0	( 83)	0	0
SHERIFF'S DEPARTMENT	311,940	0	188,234	0	( 426)	0	0
CHILD SUPPORT	1,444	1,444	0	0	0	0	0
HUMAN SERVICES	102,411	0	102,411	0	0	0	0
RIDGEWOOD	72,398	0	72,398	0	0	0	0
COUNTY JAIL	72,039	0	72,398	0	( 359)	0	0
COUNTY CLERK	28,904	0	28,959	0	( 55)	0	0
DISTRICT ATTORNEY	57,697	0	57,918	0	( 221)	0	0
VICTIMS/WITNESS	28,871	0	28,959	0	( 88)	0	0
EMERGENCY MGT	7,129	0	7,240	0	( 111)	0	0
CENTRAL COURTS	13,830	0	14,480	0	( 650)	0	0
CODE ADMIN	86,878	0	86,878	0	0	0	0
UW EXTENSION	14,480	0	14,480	0	0	0	0
HIGHWAY	72,398	0	72,398	0	0	0	0
OTHER DEPT	394,411	0	217,191	0	( 111)	0	( 98,962)
Direct Billed	2,408	2,408	0	0	0	0	0
<b>Total</b>	<b>1,720,327</b>	<b>3,852</b>	<b>1,320,732</b>	<b>75,343</b>	<b>( 2,565)</b>	<b>21,502</b>	<b>( 98,962)</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION SYSTEMS**

Receiving Department	LEAP
MAINTENANCE	0
COUNTY EXECUTIVE	0
FINANCE DEPARTMENT	0
HUMAN RESOURCES	0
PURCHASING	0
INFORMATION SYSTEMS	0
PRINTING/MAIL SERVICE	0
CORPORATION COUNSEL	0
COUNTY TREASURER	0
FAMILY COURT	0
SHERIFF'S DEPARTMENT	124,132
CHILD SUPPORT	0
HUMAN SERVICES	0
RIDGEWOOD	0
COUNTY JAIL	0
COUNTY CLERK	0
DISTRICT ATTORNEY	0
VICTIMS/WITNESS	0
EMERGENCY MGT	0
CENTRAL COURTS	0
CODE ADMIN	0
UW EXTENSION	0
HIGHWAY	0
OTHER DEPT	276,293
Direct Billed	0
<b>Total</b>	<b>400,425</b>



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
PRINTING/MAIL SERVICES**

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Fiscal 2007

The Printing Department, in addition to providing printing and reproduction services for the County, also maintains a stockroom of expendable supplies for other departments, and operates the Mailroom. For plan purposes, costs have been functionalized and are allocated as follows:

- **Printing**: Allocated based on print shop charges to departments in 2006.
- **Konica**: Allocated based on Konica copies by departments in 2006.
- **General Mail**: Allocated based on postage charges by department in 2006.

Ref.: OMB Circular A-87, Attachment B, Sections 10, 11 and 35.



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PRINTING/MAIL SERVICE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	148,646			148,646
BUILDING USE	4,320	5	4,325	
EQUIPMENT USE	13,436	69	13,505	
INSURANCE	11	3	14	
MAINTENANCE	9,864	381	10,245	
COUNTY EXECUTIVE	1,401	352	1,753	
FINANCE DEPARTMENT	3,978	1,080	5,058	
HUMAN RESOURCES	1,299	123	1,422	
PURCHASING DEPARTMENT	659	166	825	
INFORMATION SYSTEMS	24,278	832	25,110	
PRINTING/MAIL SERVICE		2,658	2,658	
COUNTY TREASURER		215	215	
Total Allocated Additions:	59,246	5,884	65,130	65,130
Total To Be Allocated:	207,892	5,884		213,776



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PRINTING/MAIL SERVICE**

	Total	General & Admin	PRINTING	KONICA	POSTAGE
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	72,757	11,088	19,244	22,839	19,586
FRINGE BENEFITS	45,530	6,939	12,043	14,291	12,257
<b>Other Expense &amp; Cost</b>					
CON SERV-MAIL PICK-UP	15,638	0	0	0	15,638
EQUIPMENT REPAIRS	46	0	46	0	0
LEASE	665	0	0	0	665
MAINTENANCE CONTRACTS	5,774	0	2,849	0	2,925
TELEPHONE	120	18	32	38	32
PUBLIC LIABILITY INSURANCE	728	111	193	228	196
TRAVEL	0	0	0	0	0
TRAINING	0	0	0	0	0
OFFICE SUPPLIES	1,733	264	458	544	467
PRINTING	6	1	2	1	2
POSTAGE	5,649	0	0	0	5,649
EQUIPMENT	0	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	148,646	18,421	34,867	37,941	57,417
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	148,646	18,421	34,867	37,941	57,417
<b>Allocation Step 1</b>					
Inbound- 06 FINANCE DEPARTMENT: FIXED	130	0	117	0	13
Inbound- All Others	59,116	59,116	0	0	0
Reallocate Admin Costs		( 77,537)	20,809	22,568	34,160
1st Allocation	207,892	0	55,793	60,509	91,590
<b>Allocation Step 2</b>					
Inbound- 06 FINANCE DEPARTMENT: FIXED	10	0	9	0	1
Inbound- All Others	5,874	5,874	0	0	0
Reallocate Admin Costs		( 5,874)	1,576	1,710	2,588
2nd Allocation	5,884	0	1,585	1,710	2,589



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PRINTING/MAIL SERVICE**

	Total	General & Admin	PRINTING	KONICA	POSTAGE
<u>Total For 09 PRINTING/MAIL</u>					
Total Allocated	213,776	0	57,378	62,219	94,179



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING/MAIL SERVICE**

Activity - PRINTING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	63.40	0.0412	23.00		23.00		23.00
COUNTY EXECUTIVE	30.74	0.0200	11.00		11.00		11.00
FINANCE DEPARTMENT	209.75	0.1364	76.00		76.00		76.00
HUMAN RESOURCES	2,731.91	1.7771	991.00		991.00		991.00
PURCHASING DEPARTMENT	6.98	0.0045	3.00		3.00		3.00
INFORMATION SYSTEMS	3.21	0.0021	1.00		1.00		1.00
PRINTING/MAIL SERVICE	6.49	0.0042	2.00		2.00		2.00
CORPORATION COUNSEL	77.13	0.0502	28.00		28.00	1.00	29.00
COUNTY TREASURER	735.09	0.4782	267.00		267.00	8.00	275.00
FAMILY COURT COMMISSIONER	541.16	0.3520	196.00		196.00	6.00	202.00
SHERIFF'S DEPARTMENT	1,271.98	0.8274	462.00		462.00	13.00	475.00
CHILD SUPPORT	1,024.67	0.6665	372.00		372.00	11.00	383.00
HUMAN SERVICES	22,938.13	14.9210	8,325.00		8,325.00	241.00	8,566.00
RIDGEWOOD	1,093.18	0.7111	397.00		397.00	11.00	408.00
DETENTION CENTER	1,005.19	0.6539	365.00		365.00	11.00	376.00
COUNTY JAIL	2,222.71	1.4458	807.00		807.00	23.00	830.00
COUNTY CLERK	47,924.74	31.1744	17,393.00		17,393.00	504.00	17,897.00
DISTRICT ATTORNEY	2,433.11	1.5827	883.00		883.00	26.00	909.00
VICTIMS/WITNESS	3,221.94	2.0958	1,169.00		1,169.00	34.00	1,203.00
VICTIM ADVOCATE	96.38	0.0627	35.00		35.00	1.00	36.00
EMERGENCY MGT	36.46	0.0237	13.00		13.00		13.00
CENTRAL COURTS	8,294.53	5.3955	3,010.00		3,010.00	87.00	3,097.00
CODE ADMIN	353.51	0.2300	128.00		128.00	4.00	132.00
UW EXTENSION	1,424.82	0.9268	517.00		517.00	15.00	532.00
PARKS	785.17	0.5107	285.00		285.00	8.00	293.00
HIGHWAY	634.67	0.4128	230.00		230.00	7.00	237.00
LAND CONSERVATION	655.59	0.4265	238.00		238.00	7.00	245.00
OTHER DEPT	53,908.33	35.0668	19,566.00		19,566.00	567.00	20,133.00
SubTotal	153,730.97	100.0000	55,793.00		55,793.00	1,585.00	57,378.00
TOTAL	153,730.97	100.0000	55,793.00		55,793.00	1,585.00	57,378.00



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING/MAIL SERVICE**

Allocation Basis: PRINTING CHARGES BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING/MAIL SERVICE**

Activity - KONICA

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	980	0.7624	461.00		461.00		461.00
COUNTY EXECUTIVE	161	0.1258	76.00		76.00		76.00
FINANCE DEPARTMENT	1,777	1.3819	836.00		836.00		836.00
HUMAN RESOURCES	3,141	2.4428	1,478.00		1,478.00		1,478.00
PURCHASING DEPARTMENT	1,058	0.8232	498.00		498.00		498.00
INFORMATION SYSTEMS	2,619	2.0366	1,232.00		1,232.00		1,232.00
CORPORATION COUNSEL	947	0.7370	446.00		446.00	14.00	460.00
COUNTY TREASURER	2,459	1.9123	1,157.00		1,157.00	35.00	1,192.00
FAMILY COURT COMMISSIONER	3,542	2.7546	1,667.00		1,667.00	51.00	1,718.00
SHERIFF'S DEPARTMENT	8,338	6.4828	3,923.00		3,923.00	120.00	4,043.00
CHILD SUPPORT	9,422	7.3260	4,433.00		4,433.00	136.00	4,569.00
HUMAN SERVICES	38,496	29.9306	18,112.00		18,112.00	556.00	18,668.00
RIDGEWOOD	5,213	4.0532	2,453.00		2,453.00	75.00	2,528.00
DETENTION CENTER	3,355	2.6085	1,578.00		1,578.00	48.00	1,626.00
COUNTY JAIL	5,435	4.2261	2,557.00		2,557.00	78.00	2,635.00
COUNTY CLERK	2,302	1.7905	1,083.00		1,083.00	33.00	1,116.00
DISTRICT ATTORNEY	9,538	7.4158	4,487.00		4,487.00	137.00	4,624.00
VICTIMS/WITNESS	983	0.7643	462.00		462.00	14.00	476.00
VICTIM ADVOCATE	101	0.0787	48.00		48.00	1.00	49.00
EMERGENCY MGT	376	0.2924	177.00		177.00	5.00	182.00
CENTRAL COURTS	14,189	11.0325	6,676.00		6,676.00	204.00	6,880.00
CODE ADMIN	97	0.0761	46.00		46.00	1.00	47.00
UW EXTENSION	4,200	3.2659	1,976.00		1,976.00	60.00	2,036.00
PARKS	13	0.0108	7.00		7.00		7.00
HIGHWAY	2,060	1.6017	969.00		969.00	30.00	999.00
LAND CONSERVATION	94	0.0731	44.00		44.00	1.00	45.00
OTHER DEPT	7,709	5.9944	3,627.00		3,627.00	111.00	3,738.00
SubTotal	128,619	100.0000	60,509.00		60,509.00	1,710.00	62,219.00
TOTAL	128,619	100.0000	60,509.00		60,509.00	1,710.00	62,219.00



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Based on Year Ended December 31, 2006  
Schedule .4 - Detail Activity Allocations  
For Department PRINTING/MAIL SERVICE**

Allocation Basis: COPY CLICKS BY DEPARTMENT

Allocation Source: PRINTSHOP RECORDS



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING/MAIL SERVICE**

Activity - POSTAGE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	101.43	0.0521	48.00		48.00		48.00
COUNTY EXECUTIVE	230.88	0.1185	109.00		109.00		109.00
FINANCE DEPARTMENT	897.46	0.4607	422.00		422.00		422.00
HUMAN RESOURCES	3,938.41	2.0216	1,852.00		1,852.00		1,852.00
PURCHASING DEPARTMENT	432.21	0.2219	203.00		203.00		203.00
INFORMATION SYSTEMS	36.75	0.0189	17.00		17.00		17.00
PRINTING/MAIL SERVICE	5,649.09	2.8996	2,656.00		2,656.00		2,656.00
CORPORATION COUNSEL	1,040.35	0.5340	489.00		489.00	15.00	504.00
COUNTY TREASURER	14,209.89	7.2939	6,680.00		6,680.00	200.00	6,880.00
FAMILY COURT COMMISSIONER	3,993.52	2.0499	1,877.00		1,877.00	56.00	1,933.00
SHERIFF'S DEPARTMENT	6,004.69	3.0822	2,823.00		2,823.00	85.00	2,908.00
CHILD SUPPORT	30,210.20	15.5067	14,203.00		14,203.00	426.00	14,629.00
HUMAN SERVICES	50,336.93	25.8375	23,664.00		23,664.00	710.00	24,374.00
RIDGEWOOD	3,989.02	2.0475	1,875.00		1,875.00	56.00	1,931.00
DETENTION CENTER	1,678.77	0.8617	789.00		789.00	24.00	813.00
COUNTY CLERK	893.62	0.4587	420.00		420.00	13.00	433.00
DISTRICT ATTORNEY	4,123.70	2.1167	1,939.00		1,939.00	58.00	1,997.00
VICTIMS/WITNESS	4,799.74	2.4637	2,256.00		2,256.00	68.00	2,324.00
VICTIM ADVOCATE	577.44	0.2964	271.00		271.00	8.00	279.00
EMERGENCY MGT	271.87	0.1395	128.00		128.00	4.00	132.00
CENTRAL COURTS	29,867.66	15.3309	14,042.00		14,042.00	421.00	14,463.00
CODE ADMIN	4,746.97	2.4366	2,232.00		2,232.00	67.00	2,299.00
UW EXTENSION	6,181.34	3.1728	2,906.00		2,906.00	87.00	2,993.00
PARKS	2.22	0.0011	1.00		1.00		1.00
HIGHWAY	1,435.42	0.7368	675.00		675.00	20.00	695.00
LAND CONSERVATION	418.69	0.2149	197.00		197.00	6.00	203.00
OTHER DEPT	18,751.73	9.6252	8,816.00		8,816.00	265.00	9,081.00
SubTotal	194,820.00	100.0000	91,590.00		91,590.00	2,589.00	94,179.00
TOTAL	194,820.00	100.0000	91,590.00		91,590.00	2,589.00	94,179.00





**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Based on Year Ended December 31, 2006  
Schedule .4 - Detail Activity Allocations  
For Department PRINTING/MAIL SERVICE**

Allocation Basis: POSTAGE CHARGES BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department PRINTING/MAIL SERVICE**

Receiving Department	Total	PRINTING	KONICA	POSTAGE
MAINTENANCE	532	23	461	48
COUNTY EXECUTIVE	196	11	76	109
FINANCE DEPARTMENT	1,334	76	836	422
HUMAN RESOURCES	4,321	991	1,478	1,852
PURCHASING	704	3	498	203
INFORMATION SYSTEMS	1,250	1	1,232	17
PRINTING/MAIL SERVICE	2,658	2	0	2,656
CORPORATION COUNSEL	993	29	460	504
COUNTY TREASURER	8,347	275	1,192	6,880
FAMILY COURT	3,853	202	1,718	1,933
SHERIFF'S DEPARTMENT	7,426	475	4,043	2,908
CHILD SUPPORT	19,581	383	4,569	14,629
HUMAN SERVICES	51,608	8,566	18,668	24,374
RIDGEWOOD	4,867	408	2,528	1,931
DETENTION CENTER	2,815	376	1,626	813
COUNTY JAIL	3,465	830	2,635	0
COUNTY CLERK	19,446	17,897	1,116	433
DISTRICT ATTORNEY	7,530	909	4,624	1,997
VICTIMS/WITNESS	4,003	1,203	476	2,324
VICTIM ADVOCATE	364	36	49	279
EMERGENCY MGT	327	13	182	132
CENTRAL COURTS	24,440	3,097	6,880	14,463
CODE ADMIN	2,478	132	47	2,299
UW EXTENSION	5,561	532	2,036	2,993
PARKS	301	293	7	1
HIGHWAY	1,931	237	999	695
LAND CONSERVATION	493	245	45	203
OTHER DEPT	32,952	20,133	3,738	9,081
Direct Billed	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department PRINTING/MAIL SERVICE**

Receiving Department	Total	PRINTING	KONICA	POSTAGE
Total	213,776	57,378	62,219	94,179



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
CORPORATION COUNSEL**

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Fiscal 2006

The Racine County Corporation Counsel's office provides legal counsel advice, and opinion in civil matters affecting all affairs of County administration. In addition, the office handles prosecution of County ordinance violations, represents the County in involuntary commitments and protective placements, and oversees the County's insurance programs (which consists primarily of dealing with Worker's Compensation claims and working directly with employees on insurance-related matters).

Costs associated with the Corporation Counsel's services are allocated based on an analysis of work performed. Per that analysis, costs are allocated to departments based on relative effort expended.

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

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CORPORATION COUNSEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	560,618			560,618
BUILDING USE	4,906	6	4,912	
EQUIPMENT USE	447	2	449	
INSURANCE	30	8	38	
MAINTENANCE	11,201	433	11,634	
COUNTY EXECUTIVE	11,390	2,860	14,250	
FINANCE DEPARTMENT	2,982	1,432	4,414	
HUMAN RESOURCES	3,638	345	3,983	
PURCHASING DEPARTMENT	857	216	1,073	
INFORMATION SYSTEMS	13,821	621	14,442	
PRINTING/MAIL SERVICE	963	30	993	
CORPORATION COUNSEL		10,032	10,032	
COUNTY TREASURER		251	251	
Total Allocated Additions:	50,235	16,236	66,471	66,471
OFF SPLYS-REC RETENTN	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	610,853	16,236		627,089



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CORPORATION COUNSEL**

	Total	General & Admin	LEGAL SERVICES
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	367,791	0	367,791
FRINGE BENEFITS	164,397	0	164,397
<b>Other Expense &amp; Cost</b>			
EQUIPMENT REPAIRS	0	0	0
WITNESS FEES	166	0	166
TELEPHONE	1,005	0	1,005
PUBLIC LIABILITY EXPENSE	3,678	0	3,678
TRAVEL	468	0	468
TRAINING	2,619	0	2,619
OFFICE SUPPLIES	1,156	0	1,156
COPY COSTS	948	0	948
PRINTING	77	0	77
PUBLICATIONS/LIBRARY	14,998	0	14,998
POSTAGE	1,040	0	1,040
DUES	1,553	0	1,553
EQUIPMENT	404	0	404
TEMP HELP	318	0	318
<b>Departmental Totals</b>			
Total Expenditures	560,618	0	560,618
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Cost Adjustments</b>			
OFF SPLY-REC RETENTN	0	0	0
<b>Functional Cost</b>			
Functional Cost	560,618	0	560,618
<b>Allocation Step 1</b>			
Inbound- All Others	50,235	50,235	0
Reallocate Admin Costs		( 50,235)	50,235
1st Allocation	610,853	0	610,853



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CORPORATION COUNSEL**

	Total	General & Admin	LEGAL SERVICES
<b>Allocation Step 2</b>			
Inbound- All Others	16,236	16,236	0
Reallocate Admin Costs		( 16,236)	16,236
2nd Allocation	16,236	0	16,236
<b>Total For 11 CORPORATION</b>			
Total Allocated	627,089	0	627,089



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CORPORATION COUNSEL**

## Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	2,834.50	0.8212	5,016.00		5,016.00		5,016.00
MAINTENANCE	1,700.70	0.4927	3,010.00		3,010.00		3,010.00
COUNTY EXECUTIVE	36,215.90	10.4919	64,090.00		64,090.00		64,090.00
FINANCE DEPARTMENT	13,472.09	3.9029	23,841.00		23,841.00		23,841.00
HUMAN RESOURCES	1,569.64	0.4547	2,778.00		2,778.00		2,778.00
PURCHASING DEPARTMENT	4,025.95	1.1663	7,125.00		7,125.00		7,125.00
INFORMATION SYSTEMS	1,610.38	0.4665	2,850.00		2,850.00		2,850.00
CORPORATION COUNSEL	5,669.00	1.6423	10,032.00		10,032.00		10,032.00
COUNTY TREASURER	8,310.81	2.4077	14,707.00		14,707.00	485.00	15,192.00
SHERIFF'S DEPARTMENT	21,259.35	6.1589	37,622.00		37,622.00	1,241.00	38,863.00
CHILD SUPPORT	3,126.91	0.9059	5,534.00		5,534.00	183.00	5,717.00
HUMAN SERVICES	128,915.44	37.3474	228,136.00		228,136.00	7,527.00	235,663.00
RIDGEWOOD	8,001.58	2.3181	14,160.00		14,160.00	467.00	14,627.00
COUNTY JAIL	11,404.90	3.3040	20,183.00		20,183.00	666.00	20,849.00
COUNTY CLERK	5,669.00	1.6423	10,032.00		10,032.00	331.00	10,363.00
DISTRICT ATTORNEY	805.19	0.2333	1,425.00		1,425.00	47.00	1,472.00
EMERGENCY MGT	1,610.38	0.4665	2,850.00		2,850.00	94.00	2,944.00
CODE ADMIN	14,226.80	4.1216	25,177.00		25,177.00	831.00	26,008.00
PARKS	5,159.75	1.4948	9,131.00		9,131.00	301.00	9,432.00
HIGHWAY	9,795.19	2.8377	17,334.00		17,334.00	572.00	17,906.00
LAND CONSERVATION	1,422.68	0.4122	2,518.00		2,518.00	83.00	2,601.00
OTHER DEPT	58,373.86	16.9111	103,302.00		103,302.00	3,408.00	106,710.00
SubTotal	345,180.00	100.0000	610,853.00		610,853.00	16,236.00	627,089.00
TOTAL	345,180.00	100.0000	610,853.00		610,853.00	16,236.00	627,089.00

Allocation Basis: ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT

Allocation Source: CORPORATION COUNSEL &amp; STAFF



All Monetary Values Are \$ Dollars  
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 Report Output Prepared By MAXIMUS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CORPORATION COUNSEL**

	Total	General & Admin	LEGAL SERVICES
<b>Allocation Step 2</b>			
Inbound- All Others	16,236	16,236	0
Reallocate Admin Costs		( 16,236)	16,236
2nd Allocation	16,236	0	16,236
<b>Total For 11 CORPORATION</b>			
Total Allocated	627,089	0	627,089



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CORPORATION COUNSEL**

## Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	2,834.50	0.8212	5,016.00		5,016.00		5,016.00
MAINTENANCE	1,700.70	0.4927	3,010.00		3,010.00		3,010.00
COUNTY EXECUTIVE	36,215.90	10.4919	64,090.00		64,090.00		64,090.00
FINANCE DEPARTMENT	13,472.09	3.9029	23,841.00		23,841.00		23,841.00
HUMAN RESOURCES	1,569.64	0.4547	2,778.00		2,778.00		2,778.00
PURCHASING DEPARTMENT	4,025.95	1.1663	7,125.00		7,125.00		7,125.00
INFORMATION SYSTEMS	1,610.38	0.4665	2,850.00		2,850.00		2,850.00
CORPORATION COUNSEL	5,669.00	1.6423	10,032.00		10,032.00		10,032.00
COUNTY TREASURER	8,310.81	2.4077	14,707.00		14,707.00	485.00	15,192.00
SHERIFF'S DEPARTMENT	21,259.35	6.1589	37,622.00		37,622.00	1,241.00	38,863.00
CHILD SUPPORT	3,126.91	0.9059	5,534.00		5,534.00	183.00	5,717.00
HUMAN SERVICES	128,915.44	37.3474	228,136.00		228,136.00	7,527.00	235,663.00
RIDGEWOOD	8,001.58	2.3181	14,160.00		14,160.00	467.00	14,627.00
COUNTY JAIL	11,404.90	3.3040	20,183.00		20,183.00	666.00	20,849.00
COUNTY CLERK	5,669.00	1.6423	10,032.00		10,032.00	331.00	10,363.00
DISTRICT ATTORNEY	805.19	0.2333	1,425.00		1,425.00	47.00	1,472.00
EMERGENCY MGT	1,610.38	0.4665	2,850.00		2,850.00	94.00	2,944.00
CODE ADMIN	14,226.80	4.1216	25,177.00		25,177.00	831.00	26,008.00
PARKS	5,159.75	1.4948	9,131.00		9,131.00	301.00	9,432.00
HIGHWAY	9,795.19	2.8377	17,334.00		17,334.00	572.00	17,906.00
LAND CONSERVATION	1,422.68	0.4122	2,518.00		2,518.00	83.00	2,601.00
OTHER DEPT	58,373.86	16.9111	103,302.00		103,302.00	3,408.00	106,710.00
SubTotal	345,180.00	100.0000	610,853.00		610,853.00	16,236.00	627,089.00
TOTAL	345,180.00	100.0000	610,853.00		610,853.00	16,236.00	627,089.00

Allocation Basis: ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT

Allocation Source: CORPORATION COUNSEL &amp; STAFF



All Monetary Values Are \$ Dollars  
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 Report Output Prepared By MAXIMUS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department CORPORATION COUNSEL**

Receiving Department	Total	LEGAL SERVICES
INSURANCE	5,016	5,016
MAINTENANCE	3,010	3,010
COUNTY EXECUTIVE	64,090	64,090
FINANCE DEPARTMENT	23,841	23,841
HUMAN RESOURCES	2,778	2,778
PURCHASING	7,125	7,125
INFORMATION SYSTEMS	2,850	2,850
CORPORATION COUNSEL	10,032	10,032
COUNTY TREASURER	15,192	15,192
SHERIFF'S DEPARTMENT	38,863	38,863
CHILD SUPPORT	5,717	5,717
HUMAN SERVICES	235,663	235,663
RIDGEWOOD	14,627	14,627
COUNTY JAIL	20,849	20,849
COUNTY CLERK	10,363	10,363
DISTRICT ATTORNEY	1,472	1,472
EMERGENCY MGT	2,944	2,944
CODE ADMIN	26,008	26,008
PARKS	9,432	9,432
HIGHWAY	17,906	17,906
LAND CONSERVATION	2,601	2,601
OTHER DEPT	106,710	106,710
Direct Billed	0	0
<b>Total</b>	<b>627,089</b>	<b>627,089</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY TREASURER**

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	195,329	62,955	17,912	4,668	109,794
FRINGE BENEFITS	110,726	35,687	10,154	2,646	62,239
<b>Other Expense &amp; Cost</b>					
CONTRACTED SERVICES	3,950	0	0	0	3,950
TITLE EXPENSES	13,650	0	0	0	13,650
IN REM GUARDIAN ATTY	650	0	0	0	650
TEMPORARY HELP	0	0	0	0	0
APPRAISAL SERVICES	1,760	0	0	0	1,760
IN REM PROP LAWN CARE	0	0	0	0	0
IN REM PROP SNOW REMVL	0	0	0	0	0
TELEPHONE	342	110	31	8	193
PUBLIC LIABILITY INS	1,953	629	179	47	1,098
ADVERTISING	5,919	0	0	0	5,919
TRAVEL	1,117	360	102	27	628
TRAINING	0	0	0	0	0
CONFERENCES	500	161	46	12	281
OFFICE SUPPLIES	2,409	776	221	58	1,354
COPY COST	620	200	57	15	348
PRINTING	735	237	67	18	413
PUBLICATIONS	33	11	3	1	18
POSTAGE	14,210	4,580	1,303	340	7,987
DUES	140	45	13	3	79
CASH SHORT & OVER	99	0	0	0	99
EQUIPMENT SUPPLIES	360	116	33	9	202
EQUIPMENT REPAIRS	401	129	37	10	225
<b>Departmental Totals</b>					
Total Expenditures	354,903	105,996	30,158	7,862	210,887
<b>Deductions</b>					
Total Deductions	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY TREASURER**

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	195,329	62,955	17,912	4,668	109,794
FRINGE BENEFITS	110,726	35,687	10,154	2,646	62,239
<b>Other Expense &amp; Cost</b>					
CONTRACTED SERVICES	3,950	0	0	0	3,950
TITLE EXPENSES	13,650	0	0	0	13,650
IN REM GUARDIAN ATTY	650	0	0	0	650
TEMPORARY HELP	0	0	0	0	0
APPRAISAL SERVICES	1,760	0	0	0	1,760
IN REM PROP LAWN CARE	0	0	0	0	0
IN REM PROP SNOW REMVL	0	0	0	0	0
TELEPHONE	342	110	31	8	193
PUBLIC LIABILITY INS	1,953	629	179	47	1,098
ADVERTISING	5,919	0	0	0	5,919
TRAVEL	1,117	360	102	27	628
TRAINING	0	0	0	0	0
CONFERENCES	500	161	46	12	281
OFFICE SUPPLIES	2,409	776	221	58	1,354
COPY COST	620	200	57	15	348
PRINTING	735	237	67	18	413
PUBLICATIONS	33	11	3	1	18
POSTAGE	14,210	4,580	1,303	340	7,987
DUES	140	45	13	3	79
CASH SHORT & OVER	99	0	0	0	99
EQUIPMENT SUPPLIES	360	116	33	9	202
EQUIPMENT REPAIRS	401	129	37	10	225
<b>Departmental Totals</b>					
Total Expenditures	354,903	105,996	30,158	7,862	210,887
<b>Deductions</b>					
Total Deductions	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY TREASURER**

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
Functional Cost	354,903	105,996	30,158	7,862	210,887
Allocation Step 1					
Inbound- All Others	114,889	114,889	0	0	0
Reallocate Admin Costs		( 220,885)	26,763	6,977	187,145
Unallocated Costs	( 398,032)	0	0	0	( 398,032)
1st Allocation	71,760	0	56,921	14,839	0
Allocation Step 2					
Inbound- All Others	13,524	13,524	0	0	0
Reallocate Admin Costs		( 13,524)	1,639	427	11,458
Unallocated Costs	( 11,458)	0	0	0	( 11,458)
2nd Allocation	2,066	0	1,639	427	0
<b>Total For 12 COUNTY</b>					
Total Allocated	73,826	0	58,560	15,266	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY TREASURER**

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
Functional Cost	354,903	105,996	30,158	7,862	210,887
Allocation Step 1					
Inbound- All Others	114,889	114,889	0	0	0
Reallocate Admin Costs		( 220,885)	26,763	6,977	187,145
Unallocated Costs	( 398,032)	0	0	0	( 398,032)
1st Allocation	71,760	0	56,921	14,839	0
Allocation Step 2					
Inbound- All Others	13,524	13,524	0	0	0
Reallocate Admin Costs		( 13,524)	1,639	427	11,458
Unallocated Costs	( 11,458)	0	0	0	( 11,458)
2nd Allocation	2,066	0	1,639	427	0
<b>Total For 12 COUNTY</b>					
Total Allocated	73,826	0	58,560	15,266	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CORPORATION COUNSEL**

	Total	General & Admin	LEGAL SERVICES
<b>Allocation Step 2</b>			
Inbound- All Others	16,236	16,236	0
Reallocate Admin Costs		( 16,236)	16,236
2nd Allocation	16,236	0	16,236
<b>Total For 11 CORPORATION</b>			
Total Allocated	627,089	0	627,089





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CORPORATION COUNSEL**

## Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	2,834.50	0.8212	5,016.00		5,016.00		5,016.00
MAINTENANCE	1,700.70	0.4927	3,010.00		3,010.00		3,010.00
COUNTY EXECUTIVE	36,215.90	10.4919	64,090.00		64,090.00		64,090.00
FINANCE DEPARTMENT	13,472.09	3.9029	23,841.00		23,841.00		23,841.00
HUMAN RESOURCES	1,569.64	0.4547	2,778.00		2,778.00		2,778.00
PURCHASING DEPARTMENT	4,025.95	1.1663	7,125.00		7,125.00		7,125.00
INFORMATION SYSTEMS	1,610.38	0.4665	2,850.00		2,850.00		2,850.00
CORPORATION COUNSEL	5,669.00	1.6423	10,032.00		10,032.00		10,032.00
COUNTY TREASURER	8,310.81	2.4077	14,707.00		14,707.00	485.00	15,192.00
SHERIFF'S DEPARTMENT	21,259.35	6.1589	37,622.00		37,622.00	1,241.00	38,863.00
CHILD SUPPORT	3,126.91	0.9059	5,534.00		5,534.00	183.00	5,717.00
HUMAN SERVICES	128,915.44	37.3474	228,136.00		228,136.00	7,527.00	235,663.00
RIDGEWOOD	8,001.58	2.3181	14,160.00		14,160.00	467.00	14,627.00
COUNTY JAIL	11,404.90	3.3040	20,183.00		20,183.00	666.00	20,849.00
COUNTY CLERK	5,669.00	1.6423	10,032.00		10,032.00	331.00	10,363.00
DISTRICT ATTORNEY	805.19	0.2333	1,425.00		1,425.00	47.00	1,472.00
EMERGENCY MGT	1,610.38	0.4665	2,850.00		2,850.00	94.00	2,944.00
CODE ADMIN	14,226.80	4.1216	25,177.00		25,177.00	831.00	26,008.00
PARKS	5,159.75	1.4948	9,131.00		9,131.00	301.00	9,432.00
HIGHWAY	9,795.19	2.8377	17,334.00		17,334.00	572.00	17,906.00
LAND CONSERVATION	1,422.68	0.4122	2,518.00		2,518.00	83.00	2,601.00
OTHER DEPT	58,373.86	16.9111	103,302.00		103,302.00	3,408.00	106,710.00
SubTotal	345,180.00	100.0000	610,853.00		610,853.00	16,236.00	627,089.00
TOTAL	345,180.00	100.0000	610,853.00		610,853.00	16,236.00	627,089.00

Allocation Basis: ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT

Allocation Source: CORPORATION COUNSEL &amp; STAFF



All Monetary Values Are \$ Dollars  
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 Report Output Prepared By MAXIMUS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department CORPORATION COUNSEL**

Receiving Department	Total	LEGAL SERVICES
INSURANCE	5,016	5,016
MAINTENANCE	3,010	3,010
COUNTY EXECUTIVE	64,090	64,090
FINANCE DEPARTMENT	23,841	23,841
HUMAN RESOURCES	2,778	2,778
PURCHASING	7,125	7,125
INFORMATION SYSTEMS	2,850	2,850
CORPORATION COUNSEL	10,032	10,032
COUNTY TREASURER	15,192	15,192
SHERIFF'S DEPARTMENT	38,863	38,863
CHILD SUPPORT	5,717	5,717
HUMAN SERVICES	235,663	235,663
RIDGEWOOD	14,627	14,627
COUNTY JAIL	20,849	20,849
COUNTY CLERK	10,363	10,363
DISTRICT ATTORNEY	1,472	1,472
EMERGENCY MGT	2,944	2,944
CODE ADMIN	26,008	26,008
PARKS	9,432	9,432
HIGHWAY	17,906	17,906
LAND CONSERVATION	2,601	2,601
OTHER DEPT	106,710	106,710
Direct Billed	0	0
<b>Total</b>	<b>627,089</b>	<b>627,089</b>



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
COUNTY TREASURER**

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Fiscal 2006

The County Treasurer is responsible for processing receipts, signing checks and reconciling bank accounts, and administering property taxes (annual settlement with local treasurers, collection, lottery credits, and processing of deferred and delinquent property taxes, etc.).

Costs have been functionalized and are allocated as follows:

- **Banking**: Allocated based on the total number of checks (payroll and general) issued by department in 2006.
- **General Receipts**: Allocated based on the total number of general receipt transactions by department in 2006.

All other costs are considered General Government and have properly disallowed from further allocation.

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

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	354,903			354,903
BUILDING USE	4,514	6	4,520	
EQUIPMENT USE	1,876	10	1,886	
INSURANCE	1,899	504	2,403	
MAINTENANCE	10,307	398	10,705	
COUNTY EXECUTIVE	899	226	1,125	
FINANCE DEPARTMENT	3,293	2,398	5,691	
HUMAN RESOURCES	2,924	277	3,201	
PURCHASING DEPARTMENT	725	183	908	
INFORMATION SYSTEMS	65,641	4,860	70,501	
PRINTING/MAIL SERVICE	8,104	243	8,347	
CORPORATION COUNSEL	14,707	485	15,192	
COUNTY TREASURER		3,934	3,934	
Total Allocated Additions:	114,889	13,524	128,413	128,413
Total To Be Allocated:	469,792	13,524		483,316



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

## Activity - BANKING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	61	0.1162	66.00		66.00		66.00
MAINTENANCE	1,142	2.1753	1,238.00		1,238.00		1,238.00
COUNTY EXECUTIVE	106	0.2019	115.00		115.00		115.00
FINANCE DEPARTMENT	538	1.0248	583.00		583.00		583.00
HUMAN RESOURCES	266	0.5067	288.00		288.00		288.00
PURCHASING DEPARTMENT	95	0.1810	103.00		103.00		103.00
INFORMATION SYSTEMS	389	0.7410	422.00		422.00		422.00
PRINTING/MAIL SERVICE	131	0.2495	142.00		142.00		142.00
CORPORATION COUNSEL	219	0.4172	237.00		237.00		237.00
COUNTY TREASURER	310	0.5905	336.00		336.00		336.00
FAMILY COURT COMMISSIONER	237	0.4514	257.00		257.00	8.00	265.00
SHERIFF'S DEPARTMENT	4,072	7.7565	4,415.00		4,415.00	136.00	4,551.00
CHILD SUPPORT	1,211	2.3068	1,313.00		1,313.00	40.00	1,353.00
HUMAN SERVICES	14,404	27.4370	15,619.00		15,619.00	479.00	16,098.00
RIDGEWOOD	4,861	9.2594	5,271.00		5,271.00	162.00	5,433.00
DETENTION CENTER	964	1.8363	1,045.00		1,045.00	32.00	1,077.00
COUNTY JAIL	3,984	7.5889	4,320.00		4,320.00	133.00	4,453.00
COUNTY CLERK	144	0.2743	156.00		156.00	5.00	161.00
DISTRICT ATTORNEY	903	1.7201	979.00		979.00	30.00	1,009.00
VICTIMS/WITNESS	167	0.3181	181.00		181.00	6.00	187.00
VICTIM ADVOCATE	43	0.0819	47.00		47.00	1.00	48.00
EMERGENCY MGT	142	0.2705	154.00		154.00	5.00	159.00
CENTRAL COURTS	5,927	11.2900	6,426.00		6,426.00	197.00	6,623.00
CODE ADMIN	415	0.7905	450.00		450.00	14.00	464.00
UW EXTENSION	129	0.2457	140.00		140.00	4.00	144.00
PARKS	1,439	2.7411	1,560.00		1,560.00	48.00	1,608.00
HIGHWAY	2,828	5.3869	3,066.00		3,066.00	94.00	3,160.00
LAND CONSERVATION	133	0.2533	144.00		144.00	4.00	148.00
OTHER DEPT	7,238	13.7872	7,848.00		7,848.00	241.00	8,089.00
SubTotal	52,498	100.0000	56,921.00		56,921.00	1,639.00	58,560.00
TOTAL	52,498	100.0000	56,921.00		56,921.00	1,639.00	58,560.00

**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Based on Year Ended December 31, 2006  
Schedule .4 - Detail Activity Allocations  
For Department COUNTY TREASURER**

Allocation Basis: TOTAL GENERAL & PAYROLL CHECKS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

Activity - GENERAL RECEIPTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	1	0.0120	2.00		2.00		2.00
MAINTENANCE	9	0.1078	16.00		16.00		16.00
COUNTY EXECUTIVE	8	0.0958	14.00		14.00		14.00
FINANCE DEPARTMENT	53	0.6350	94.00		94.00		94.00
HUMAN RESOURCES	6	0.0719	11.00		11.00		11.00
PURCHASING DEPARTMENT	19	0.2276	34.00		34.00		34.00
INFORMATION SYSTEMS	52	0.6230	92.00		92.00		92.00
PRINTING/MAIL SERVICE	41	0.4912	73.00		73.00		73.00
CORPORATION COUNSEL	8	0.0958	14.00		14.00		14.00
COUNTY TREASURER	2,024	24.2481	3,598.00		3,598.00		3,598.00
FAMILY COURT COMMISSIONER	144	1.7252	256.00		256.00	10.00	266.00
SHERIFF'S DEPARTMENT	556	6.6611	988.00		988.00	39.00	1,027.00
CHILD SUPPORT	104	1.2460	185.00		185.00	7.00	192.00
HUMAN SERVICES	1,264	15.1432	2,247.00		2,247.00	87.00	2,334.00
RIDGEWOOD	490	5.8704	871.00		871.00	34.00	905.00
DETENTION CENTER	77	0.9225	137.00		137.00	5.00	142.00
COUNTY JAIL	182	2.1804	324.00		324.00	13.00	337.00
COUNTY CLERK	470	5.6308	836.00		836.00	33.00	869.00
DISTRICT ATTORNEY	36	0.4313	64.00		64.00	3.00	67.00
VICTIMS/WITNESS	2	0.0240	4.00		4.00		4.00
VICTIM ADVOCATE	5	0.0599	9.00		9.00		9.00
EMERGENCY MGT	13	0.1557	23.00		23.00	1.00	24.00
CENTRAL COURTS	495	5.9303	880.00		880.00	35.00	915.00
CODE ADMIN	237	2.8393	421.00		421.00	17.00	438.00
UW EXTENSION	42	0.5032	75.00		75.00	3.00	78.00
PARKS	588	7.0444	1,045.00		1,045.00	41.00	1,086.00
HIGHWAY	275	3.2946	489.00		489.00	19.00	508.00
LAND CONSERVATION	70	0.8386	124.00		124.00	5.00	129.00
OTHER DEPT.	1,076	12.8909	1,913.00		1,913.00	75.00	1,988.00
SubTotal	8,347	100.0000	14,839.00		14,839.00	427.00	15,266.00
TOTAL	8,347	100.0000	14,839.00		14,839.00	427.00	15,266.00



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department CORPORATION COUNSEL**

Receiving Department	Total	LEGAL SERVICES
INSURANCE	5,016	5,016
MAINTENANCE	3,010	3,010
COUNTY EXECUTIVE	64,090	64,090
FINANCE DEPARTMENT	23,841	23,841
HUMAN RESOURCES	2,778	2,778
PURCHASING	7,125	7,125
INFORMATION SYSTEMS	2,850	2,850
CORPORATION COUNSEL	10,032	10,032
COUNTY TREASURER	15,192	15,192
SHERIFF'S DEPARTMENT	38,863	38,863
CHILD SUPPORT	5,717	5,717
HUMAN SERVICES	235,663	235,663
RIDGEWOOD	14,627	14,627
COUNTY JAIL	20,849	20,849
COUNTY CLERK	10,363	10,363
DISTRICT ATTORNEY	1,472	1,472
EMERGENCY MGT	2,944	2,944
CODE ADMIN	26,008	26,008
PARKS	9,432	9,432
HIGHWAY	17,906	17,906
LAND CONSERVATION	2,601	2,601
OTHER DEPT	106,710	106,710
Direct Billed	0	0
<b>Total</b>	<b>627,089</b>	<b>627,089</b>





**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
COUNTY TREASURER**

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Fiscal 2006

The County Treasurer is responsible for processing receipts, signing checks and reconciling bank accounts, and administering property taxes (annual settlement with local treasurers, collection, lottery credits, and processing of deferred and delinquent property taxes, etc.).

Costs have been functionalized and are allocated as follows:

- **Banking**: Allocated based on the total number of checks (payroll and general) issued by department in 2006.
- **General Receipts**: Allocated based on the total number of general receipt transactions by department in 2006.

All other costs are considered General Government and have properly disallowed from further allocation.

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

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	354,903			354,903
BUILDING USE	4,514	6	4,520	
EQUIPMENT USE	1,876	10	1,886	
INSURANCE	1,899	504	2,403	
MAINTENANCE	10,307	398	10,705	
COUNTY EXECUTIVE	899	226	1,125	
FINANCE DEPARTMENT	3,293	2,398	5,691	
HUMAN RESOURCES	2,924	277	3,201	
PURCHASING DEPARTMENT	725	183	908	
INFORMATION SYSTEMS	65,641	4,860	70,501	
PRINTING/MAIL SERVICE	8,104	243	8,347	
CORPORATION COUNSEL	14,707	485	15,192	
COUNTY TREASURER		3,934	3,934	
Total Allocated Additions:	114,889	13,524	128,413	128,413
Total To Be Allocated:	469,792	13,524		483,316



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY TREASURER**

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	195,329	62,955	17,912	4,668	109,794
FRINGE BENEFITS	110,726	35,687	10,154	2,646	62,239
<b>Other Expense &amp; Cost</b>					
CONTRACTED SERVICES	3,950	0	0	0	3,950
TITLE EXPENSES	13,650	0	0	0	13,650
IN REM GUARDIAN ATTY	650	0	0	0	650
TEMPORARY HELP	0	0	0	0	0
APPRAISAL SERVICES	1,760	0	0	0	1,760
IN REM PROP LAWN CARE	0	0	0	0	0
IN REM PROP SNOW REMVL	0	0	0	0	0
TELEPHONE	342	110	31	8	193
PUBLIC LIABILITY INS	1,953	629	179	47	1,098
ADVERTISING	5,919	0	0	0	5,919
TRAVEL	1,117	360	102	27	628
TRAINING	0	0	0	0	0
CONFERENCES	500	161	46	12	281
OFFICE SUPPLIES	2,409	776	221	58	1,354
COPY COST	620	200	57	15	348
PRINTING	735	237	67	18	413
PUBLICATIONS	33	11	3	1	18
POSTAGE	14,210	4,580	1,303	340	7,987
DUES	140	45	13	3	79
CASH SHORT & OVER	99	0	0	0	99
EQUIPMENT SUPPLIES	360	116	33	9	202
EQUIPMENT REPAIRS	401	129	37	10	225
<b>Departmental Totals</b>					
Total Expenditures	354,903	105,996	30,158	7,862	210,887
<b>Deductions</b>					
Total Deductions	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY TREASURER**

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	195,329	62,955	17,912	4,668	109,794
FRINGE BENEFITS	110,726	35,687	10,154	2,646	62,239
<b>Other Expense &amp; Cost</b>					
CONTRACTED SERVICES	3,950	0	0	0	3,950
TITLE EXPENSES	13,650	0	0	0	13,650
IN REM GUARDIAN ATTY	650	0	0	0	650
TEMPORARY HELP	0	0	0	0	0
APPRAISAL SERVICES	1,760	0	0	0	1,760
IN REM PROP LAWN CARE	0	0	0	0	0
IN REM PROP SNOW REMVL	0	0	0	0	0
TELEPHONE	342	110	31	8	193
PUBLIC LIABILITY INS	1,953	629	179	47	1,098
ADVERTISING	5,919	0	0	0	5,919
TRAVEL	1,117	360	102	27	628
TRAINING	0	0	0	0	0
CONFERENCES	500	161	46	12	281
OFFICE SUPPLIES	2,409	776	221	58	1,354
COPY COST	620	200	57	15	348
PRINTING	735	237	67	18	413
PUBLICATIONS	33	11	3	1	18
POSTAGE	14,210	4,580	1,303	340	7,987
DUES	140	45	13	3	79
CASH SHORT & OVER	99	0	0	0	99
EQUIPMENT SUPPLIES	360	116	33	9	202
EQUIPMENT REPAIRS	401	129	37	10	225
<b>Departmental Totals</b>					
Total Expenditures	354,903	105,996	30,158	7,862	210,887
<b>Deductions</b>					
Total Deductions	0	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY TREASURER**

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
Functional Cost	354,903	105,996	30,158	7,862	210,887
Allocation Step 1					
Inbound- All Others	114,889	114,889	0	0	0
Reallocate Admin Costs		( 220,885)	26,763	6,977	187,145
Unallocated Costs	( 398,032)	0	0	0	( 398,032)
1st Allocation	71,760	0	56,921	14,839	0
Allocation Step 2					
Inbound- All Others	13,524	13,524	0	0	0
Reallocate Admin Costs		( 13,524)	1,639	427	11,458
Unallocated Costs	( 11,458)	0	0	0	( 11,458)
2nd Allocation	2,066	0	1,639	427	0
<b>Total For 12 COUNTY</b>					
Total Allocated	73,826	0	58,560	15,266	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY TREASURER**

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
Functional Cost	354,903	105,996	30,158	7,862	210,887
Allocation Step 1					
Inbound- All Others	114,889	114,889	0	0	0
Reallocate Admin Costs		( 220,885)	26,763	6,977	187,145
Unallocated Costs	( 398,032)	0	0	0	( 398,032)
1st Allocation	71,760	0	56,921	14,839	0
Allocation Step 2					
Inbound- All Others	13,524	13,524	0	0	0
Reallocate Admin Costs		( 13,524)	1,639	427	11,458
Unallocated Costs	( 11,458)	0	0	0	( 11,458)
2nd Allocation	2,066	0	1,639	427	0
<b>Total For 12 COUNTY</b>					
Total Allocated	73,826	0	58,560	15,266	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CORPORATION COUNSEL**

	Total	General & Admin	LEGAL SERVICES
<b>Allocation Step 2</b>			
Inbound- All Others	16,236	16,236	0
Reallocate Admin Costs		( 16,236)	16,236
2nd Allocation	16,236	0	16,236
<b>Total For 11 CORPORATION</b>			
Total Allocated	627,089	0	627,089



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CORPORATION COUNSEL**

## Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	2,834.50	0.8212	5,016.00		5,016.00		5,016.00
MAINTENANCE	1,700.70	0.4927	3,010.00		3,010.00		3,010.00
COUNTY EXECUTIVE	36,215.90	10.4919	64,090.00		64,090.00		64,090.00
FINANCE DEPARTMENT	13,472.09	3.9029	23,841.00		23,841.00		23,841.00
HUMAN RESOURCES	1,569.64	0.4547	2,778.00		2,778.00		2,778.00
PURCHASING DEPARTMENT	4,025.95	1.1663	7,125.00		7,125.00		7,125.00
INFORMATION SYSTEMS	1,610.38	0.4665	2,850.00		2,850.00		2,850.00
CORPORATION COUNSEL	5,669.00	1.6423	10,032.00		10,032.00		10,032.00
COUNTY TREASURER	8,310.81	2.4077	14,707.00		14,707.00	485.00	15,192.00
SHERIFF'S DEPARTMENT	21,259.35	6.1589	37,622.00		37,622.00	1,241.00	38,863.00
CHILD SUPPORT	3,126.91	0.9059	5,534.00		5,534.00	183.00	5,717.00
HUMAN SERVICES	128,915.44	37.3474	228,136.00		228,136.00	7,527.00	235,663.00
RIDGEWOOD	8,001.58	2.3181	14,160.00		14,160.00	467.00	14,627.00
COUNTY JAIL	11,404.90	3.3040	20,183.00		20,183.00	666.00	20,849.00
COUNTY CLERK	5,669.00	1.6423	10,032.00		10,032.00	331.00	10,363.00
DISTRICT ATTORNEY	805.19	0.2333	1,425.00		1,425.00	47.00	1,472.00
EMERGENCY MGT	1,610.38	0.4665	2,850.00		2,850.00	94.00	2,944.00
CODE ADMIN	14,226.80	4.1216	25,177.00		25,177.00	831.00	26,008.00
PARKS	5,159.75	1.4948	9,131.00		9,131.00	301.00	9,432.00
HIGHWAY	9,795.19	2.8377	17,334.00		17,334.00	572.00	17,906.00
LAND CONSERVATION	1,422.68	0.4122	2,518.00		2,518.00	83.00	2,601.00
OTHER DEPT	58,373.86	16.9111	103,302.00		103,302.00	3,408.00	106,710.00
SubTotal	345,180.00	100.0000	610,853.00		610,853.00	16,236.00	627,089.00
TOTAL	345,180.00	100.0000	610,853.00		610,853.00	16,236.00	627,089.00

Allocation Basis: ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT

Allocation Source: CORPORATION COUNSEL &amp; STAFF



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department CORPORATION COUNSEL**

Receiving Department	Total	LEGAL SERVICES
INSURANCE	5,016	5,016
MAINTENANCE	3,010	3,010
COUNTY EXECUTIVE	64,090	64,090
FINANCE DEPARTMENT	23,841	23,841
HUMAN RESOURCES	2,778	2,778
PURCHASING	7,125	7,125
INFORMATION SYSTEMS	2,850	2,850
CORPORATION COUNSEL	10,032	10,032
COUNTY TREASURER	15,192	15,192
SHERIFF'S DEPARTMENT	38,863	38,863
CHILD SUPPORT	5,717	5,717
HUMAN SERVICES	235,663	235,663
RIDGEWOOD	14,627	14,627
COUNTY JAIL	20,849	20,849
COUNTY CLERK	10,363	10,363
DISTRICT ATTORNEY	1,472	1,472
EMERGENCY MGT	2,944	2,944
CODE ADMIN	26,008	26,008
PARKS	9,432	9,432
HIGHWAY	17,906	17,906
LAND CONSERVATION	2,601	2,601
OTHER DEPT	106,710	106,710
Direct Billed	0	0
<b>Total</b>	<b>627,089</b>	<b>627,089</b>



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
COUNTY TREASURER**

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Fiscal 2006

The County Treasurer is responsible for processing receipts, signing checks and reconciling bank accounts, and administering property taxes (annual settlement with local treasurers, collection, lottery credits, and processing of deferred and delinquent property taxes, etc.).

Costs have been functionalized and are allocated as follows:

- **Banking**: Allocated based on the total number of checks (payroll and general) issued by department in 2006.
- **General Receipts**: Allocated based on the total number of general receipt transactions by department in 2006.

All other costs are considered General Government and have properly disallowed from further allocation.

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

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	354,903			354,903
BUILDING USE	4,514	6	4,520	
EQUIPMENT USE	1,876	10	1,886	
INSURANCE	1,899	504	2,403	
MAINTENANCE	10,307	398	10,705	
COUNTY EXECUTIVE	899	226	1,125	
FINANCE DEPARTMENT	3,293	2,398	5,691	
HUMAN RESOURCES	2,924	277	3,201	
PURCHASING DEPARTMENT	725	183	908	
INFORMATION SYSTEMS	65,641	4,860	70,501	
PRINTING/MAIL SERVICE	8,104	243	8,347	
CORPORATION COUNSEL	14,707	485	15,192	
COUNTY TREASURER		3,934	3,934	
Total Allocated Additions:	114,889	13,524	128,413	128,413
Total To Be Allocated:	469,792	13,524		483,316



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

Activity - BANKING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	61	0.1162	66.00		66.00		66.00
MAINTENANCE	1,142	2.1753	1,238.00		1,238.00		1,238.00
COUNTY EXECUTIVE	106	0.2019	115.00		115.00		115.00
FINANCE DEPARTMENT	538	1.0248	583.00		583.00		583.00
HUMAN RESOURCES	266	0.5067	288.00		288.00		288.00
PURCHASING DEPARTMENT	95	0.1810	103.00		103.00		103.00
INFORMATION SYSTEMS	389	0.7410	422.00		422.00		422.00
PRINTING/MAIL SERVICE	131	0.2495	142.00		142.00		142.00
CORPORATION COUNSEL	219	0.4172	237.00		237.00		237.00
COUNTY TREASURER	310	0.5905	336.00		336.00		336.00
FAMILY COURT COMMISSIONER	237	0.4514	257.00		257.00	8.00	265.00
SHERIFF'S DEPARTMENT	4,072	7.7565	4,415.00		4,415.00	136.00	4,551.00
CHILD SUPPORT	1,211	2.3068	1,313.00		1,313.00	40.00	1,353.00
HUMAN SERVICES	14,404	27.4370	15,619.00		15,619.00	479.00	16,098.00
RIDGEWOOD	4,861	9.2594	5,271.00		5,271.00	162.00	5,433.00
DETENTION CENTER	964	1.8363	1,045.00		1,045.00	32.00	1,077.00
COUNTY JAIL	3,984	7.5889	4,320.00		4,320.00	133.00	4,453.00
COUNTY CLERK	144	0.2743	156.00		156.00	5.00	161.00
DISTRICT ATTORNEY	903	1.7201	979.00		979.00	30.00	1,009.00
VICTIMS/WITNESS	167	0.3181	181.00		181.00	6.00	187.00
VICTIM ADVOCATE	43	0.0819	47.00		47.00	1.00	48.00
EMERGENCY MGT	142	0.2705	154.00		154.00	5.00	159.00
CENTRAL COURTS	5,927	11.2900	6,426.00		6,426.00	197.00	6,623.00
CODE ADMIN	415	0.7905	450.00		450.00	14.00	464.00
UW EXTENSION	129	0.2457	140.00		140.00	4.00	144.00
PARKS	1,439	2.7411	1,560.00		1,560.00	48.00	1,608.00
HIGHWAY	2,828	5.3869	3,066.00		3,066.00	94.00	3,160.00
LAND CONSERVATION	133	0.2533	144.00		144.00	4.00	148.00
OTHER DEPT	7,238	13.7872	7,848.00		7,848.00	241.00	8,089.00
SubTotal	52,498	100.0000	56,921.00		56,921.00	1,639.00	58,560.00
TOTAL	52,498	100.0000	56,921.00		56,921.00	1,639.00	58,560.00



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Based on Year Ended December 31, 2006  
Schedule .4 - Detail Activity Allocations  
For Department COUNTY TREASURER**

Allocation Basis: TOTAL GENERAL & PAYROLL CHECKS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

Activity - GENERAL RECEIPTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	1	0.0120	2.00		2.00		2.00
MAINTENANCE	9	0.1078	16.00		16.00		16.00
COUNTY EXECUTIVE	8	0.0958	14.00		14.00		14.00
FINANCE DEPARTMENT	53	0.6350	94.00		94.00		94.00
HUMAN RESOURCES	6	0.0719	11.00		11.00		11.00
PURCHASING DEPARTMENT	19	0.2276	34.00		34.00		34.00
INFORMATION SYSTEMS	52	0.6230	92.00		92.00		92.00
PRINTING/MAIL SERVICE	41	0.4912	73.00		73.00		73.00
CORPORATION COUNSEL	8	0.0958	14.00		14.00		14.00
COUNTY TREASURER	2,024	24.2481	3,598.00		3,598.00		3,598.00
FAMILY COURT COMMISSIONER	144	1.7252	256.00		256.00	10.00	266.00
SHERIFF'S DEPARTMENT	556	6.6611	988.00		988.00	39.00	1,027.00
CHILD SUPPORT	104	1.2460	185.00		185.00	7.00	192.00
HUMAN SERVICES	1,264	15.1432	2,247.00		2,247.00	87.00	2,334.00
RIDGEWOOD	490	5.8704	871.00		871.00	34.00	905.00
DETENTION CENTER	77	0.9225	137.00		137.00	5.00	142.00
COUNTY JAIL	182	2.1804	324.00		324.00	13.00	337.00
COUNTY CLERK	470	5.6308	836.00		836.00	33.00	869.00
DISTRICT ATTORNEY	36	0.4313	64.00		64.00	3.00	67.00
VICTIMS/WITNESS	2	0.0240	4.00		4.00		4.00
VICTIM ADVOCATE	5	0.0599	9.00		9.00		9.00
EMERGENCY MGT	13	0.1557	23.00		23.00	1.00	24.00
CENTRAL COURTS	495	5.9303	880.00		880.00	35.00	915.00
CODE ADMIN	237	2.8393	421.00		421.00	17.00	438.00
UW EXTENSION	42	0.5032	75.00		75.00	3.00	78.00
PARKS	588	7.0444	1,045.00		1,045.00	41.00	1,086.00
HIGHWAY	275	3.2946	489.00		489.00	19.00	508.00
LAND CONSERVATION	70	0.8386	124.00		124.00	5.00	129.00
OTHER DEPT.	1,076	12.8909	1,913.00		1,913.00	75.00	1,988.00
SubTotal	8,347	100.0000	14,839.00		14,839.00	427.00	15,266.00
TOTAL	8,347	100.0000	14,839.00		14,839.00	427.00	15,266.00



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY TREASURER**

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
Functional Cost	354,903	105,996	30,158	7,862	210,887
Allocation Step 1					
Inbound- All Others	114,889	114,889	0	0	0
Reallocate Admin Costs		( 220,885)	26,763	6,977	187,145
Unallocated Costs	( 398,032)	0	0	0	( 398,032)
1st Allocation	71,760	0	56,921	14,839	0
Allocation Step 2					
Inbound- All Others	13,524	13,524	0	0	0
Reallocate Admin Costs		( 13,524)	1,639	427	11,458
Unallocated Costs	( 11,458)	0	0	0	( 11,458)
2nd Allocation	2,066	0	1,639	427	0
<b>Total For 12 COUNTY</b>					
Total Allocated	73,826	0	58,560	15,266	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COUNTY TREASURER**

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
Functional Cost	354,903	105,996	30,158	7,862	210,887
Allocation Step 1					
Inbound- All Others	114,889	114,889	0	0	0
Reallocate Admin Costs		( 220,885)	26,763	6,977	187,145
Unallocated Costs	( 398,032)	0	0	0	( 398,032)
1st Allocation	71,760	0	56,921	14,839	0
Allocation Step 2					
Inbound- All Others	13,524	13,524	0	0	0
Reallocate Admin Costs		( 13,524)	1,639	427	11,458
Unallocated Costs	( 11,458)	0	0	0	( 11,458)
2nd Allocation	2,066	0	1,639	427	0
<b>Total For 12 COUNTY</b>					
Total Allocated	73,826	0	58,560	15,266	0





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CORPORATION COUNSEL**

	Total	General & Admin	LEGAL SERVICES
<b>Allocation Step 2</b>			
Inbound- All Others	16,236	16,236	0
Reallocate Admin Costs		( 16,236)	16,236
2nd Allocation	16,236	0	16,236
<b>Total For 11 CORPORATION</b>			
Total Allocated	627,089	0	627,089



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CORPORATION COUNSEL**

## Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	2,834.50	0.8212	5,016.00		5,016.00		5,016.00
MAINTENANCE	1,700.70	0.4927	3,010.00		3,010.00		3,010.00
COUNTY EXECUTIVE	36,215.90	10.4919	64,090.00		64,090.00		64,090.00
FINANCE DEPARTMENT	13,472.09	3.9029	23,841.00		23,841.00		23,841.00
HUMAN RESOURCES	1,569.64	0.4547	2,778.00		2,778.00		2,778.00
PURCHASING DEPARTMENT	4,025.95	1.1663	7,125.00		7,125.00		7,125.00
INFORMATION SYSTEMS	1,610.38	0.4665	2,850.00		2,850.00		2,850.00
CORPORATION COUNSEL	5,669.00	1.6423	10,032.00		10,032.00		10,032.00
COUNTY TREASURER	8,310.81	2.4077	14,707.00		14,707.00	485.00	15,192.00
SHERIFF'S DEPARTMENT	21,259.35	6.1589	37,622.00		37,622.00	1,241.00	38,863.00
CHILD SUPPORT	3,126.91	0.9059	5,534.00		5,534.00	183.00	5,717.00
HUMAN SERVICES	128,915.44	37.3474	228,136.00		228,136.00	7,527.00	235,663.00
RIDGEWOOD	8,001.58	2.3181	14,160.00		14,160.00	467.00	14,627.00
COUNTY JAIL	11,404.90	3.3040	20,183.00		20,183.00	666.00	20,849.00
COUNTY CLERK	5,669.00	1.6423	10,032.00		10,032.00	331.00	10,363.00
DISTRICT ATTORNEY	805.19	0.2333	1,425.00		1,425.00	47.00	1,472.00
EMERGENCY MGT	1,610.38	0.4665	2,850.00		2,850.00	94.00	2,944.00
CODE ADMIN	14,226.80	4.1216	25,177.00		25,177.00	831.00	26,008.00
PARKS	5,159.75	1.4948	9,131.00		9,131.00	301.00	9,432.00
HIGHWAY	9,795.19	2.8377	17,334.00		17,334.00	572.00	17,906.00
LAND CONSERVATION	1,422.68	0.4122	2,518.00		2,518.00	83.00	2,601.00
OTHER DEPT	58,373.86	16.9111	103,302.00		103,302.00	3,408.00	106,710.00
SubTotal	345,180.00	100.0000	610,853.00		610,853.00	16,236.00	627,089.00
TOTAL	345,180.00	100.0000	610,853.00		610,853.00	16,236.00	627,089.00

Allocation Basis: ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT

Allocation Source: CORPORATION COUNSEL &amp; STAFF



All Monetary Values Are \$ Dollars  
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 Report Output Prepared By MAXIMUS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department CORPORATION COUNSEL**

Receiving Department	Total	LEGAL SERVICES
INSURANCE	5,016	5,016
MAINTENANCE	3,010	3,010
COUNTY EXECUTIVE	64,090	64,090
FINANCE DEPARTMENT	23,841	23,841
HUMAN RESOURCES	2,778	2,778
PURCHASING	7,125	7,125
INFORMATION SYSTEMS	2,850	2,850
CORPORATION COUNSEL	10,032	10,032
COUNTY TREASURER	15,192	15,192
SHERIFF'S DEPARTMENT	38,863	38,863
CHILD SUPPORT	5,717	5,717
HUMAN SERVICES	235,663	235,663
RIDGEWOOD	14,627	14,627
COUNTY JAIL	20,849	20,849
COUNTY CLERK	10,363	10,363
DISTRICT ATTORNEY	1,472	1,472
EMERGENCY MGT	2,944	2,944
CODE ADMIN	26,008	26,008
PARKS	9,432	9,432
HIGHWAY	17,906	17,906
LAND CONSERVATION	2,601	2,601
OTHER DEPT	106,710	106,710
Direct Billed	0	0
<b>Total</b>	<b>627,089</b>	<b>627,089</b>



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
COUNTY TREASURER**

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Fiscal 2006

The County Treasurer is responsible for processing receipts, signing checks and reconciling bank accounts, and administering property taxes (annual settlement with local treasurers, collection, lottery credits, and processing of deferred and delinquent property taxes, etc.).

Costs have been functionalized and are allocated as follows:

- **Banking**: Allocated based on the total number of checks (payroll and general) issued by department in 2006.
- **General Receipts**: Allocated based on the total number of general receipt transactions by department in 2006.

All other costs are considered General Government and have properly disallowed from further allocation.

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

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	354,903			354,903
BUILDING USE	4,514	6	4,520	
EQUIPMENT USE	1,876	10	1,886	
INSURANCE	1,899	504	2,403	
MAINTENANCE	10,307	398	10,705	
COUNTY EXECUTIVE	899	226	1,125	
FINANCE DEPARTMENT	3,293	2,398	5,691	
HUMAN RESOURCES	2,924	277	3,201	
PURCHASING DEPARTMENT	725	183	908	
INFORMATION SYSTEMS	65,641	4,860	70,501	
PRINTING/MAIL SERVICE	8,104	243	8,347	
CORPORATION COUNSEL	14,707	485	15,192	
COUNTY TREASURER		3,934	3,934	
Total Allocated Additions:	114,889	13,524	128,413	128,413
Total To Be Allocated:	469,792	13,524		483,316



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

## Activity - BANKING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	61	0.1162	66.00		66.00		66.00
MAINTENANCE	1,142	2.1753	1,238.00		1,238.00		1,238.00
COUNTY EXECUTIVE	106	0.2019	115.00		115.00		115.00
FINANCE DEPARTMENT	538	1.0248	583.00		583.00		583.00
HUMAN RESOURCES	266	0.5067	288.00		288.00		288.00
PURCHASING DEPARTMENT	95	0.1810	103.00		103.00		103.00
INFORMATION SYSTEMS	389	0.7410	422.00		422.00		422.00
PRINTING/MAIL SERVICE	131	0.2495	142.00		142.00		142.00
CORPORATION COUNSEL	219	0.4172	237.00		237.00		237.00
COUNTY TREASURER	310	0.5905	336.00		336.00		336.00
FAMILY COURT COMMISSIONER	237	0.4514	257.00		257.00	8.00	265.00
SHERIFF'S DEPARTMENT	4,072	7.7565	4,415.00		4,415.00	136.00	4,551.00
CHILD SUPPORT	1,211	2.3068	1,313.00		1,313.00	40.00	1,353.00
HUMAN SERVICES	14,404	27.4370	15,619.00		15,619.00	479.00	16,098.00
RIDGEWOOD	4,861	9.2594	5,271.00		5,271.00	162.00	5,433.00
DETENTION CENTER	964	1.8363	1,045.00		1,045.00	32.00	1,077.00
COUNTY JAIL	3,984	7.5889	4,320.00		4,320.00	133.00	4,453.00
COUNTY CLERK	144	0.2743	156.00		156.00	5.00	161.00
DISTRICT ATTORNEY	903	1.7201	979.00		979.00	30.00	1,009.00
VICTIMS/WITNESS	167	0.3181	181.00		181.00	6.00	187.00
VICTIM ADVOCATE	43	0.0819	47.00		47.00	1.00	48.00
EMERGENCY MGT	142	0.2705	154.00		154.00	5.00	159.00
CENTRAL COURTS	5,927	11.2900	6,426.00		6,426.00	197.00	6,623.00
CODE ADMIN	415	0.7905	450.00		450.00	14.00	464.00
UW EXTENSION	129	0.2457	140.00		140.00	4.00	144.00
PARKS	1,439	2.7411	1,560.00		1,560.00	48.00	1,608.00
HIGHWAY	2,828	5.3869	3,066.00		3,066.00	94.00	3,160.00
LAND CONSERVATION	133	0.2533	144.00		144.00	4.00	148.00
OTHER DEPT	7,238	13.7872	7,848.00		7,848.00	241.00	8,089.00
SubTotal	52,498	100.0000	56,921.00		56,921.00	1,639.00	58,560.00
TOTAL	52,498	100.0000	56,921.00		56,921.00	1,639.00	58,560.00

**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Based on Year Ended December 31, 2006  
Schedule .4 - Detail Activity Allocations  
For Department COUNTY TREASURER**

Allocation Basis: TOTAL GENERAL & PAYROLL CHECKS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



All Monetary Values Are \$ Dollars  
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Report Output Prepared By MAXIMUS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

Activity - GENERAL RECEIPTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	1	0.0120	2.00		2.00		2.00
MAINTENANCE	9	0.1078	16.00		16.00		16.00
COUNTY EXECUTIVE	8	0.0958	14.00		14.00		14.00
FINANCE DEPARTMENT	53	0.6350	94.00		94.00		94.00
HUMAN RESOURCES	6	0.0719	11.00		11.00		11.00
PURCHASING DEPARTMENT	19	0.2276	34.00		34.00		34.00
INFORMATION SYSTEMS	52	0.6230	92.00		92.00		92.00
PRINTING/MAIL SERVICE	41	0.4912	73.00		73.00		73.00
CORPORATION COUNSEL	8	0.0958	14.00		14.00		14.00
COUNTY TREASURER	2,024	24.2481	3,598.00		3,598.00		3,598.00
FAMILY COURT COMMISSIONER	144	1.7252	256.00		256.00	10.00	266.00
SHERIFF'S DEPARTMENT	556	6.6611	988.00		988.00	39.00	1,027.00
CHILD SUPPORT	104	1.2460	185.00		185.00	7.00	192.00
HUMAN SERVICES	1,264	15.1432	2,247.00		2,247.00	87.00	2,334.00
RIDGEWOOD	490	5.8704	871.00		871.00	34.00	905.00
DETENTION CENTER	77	0.9225	137.00		137.00	5.00	142.00
COUNTY JAIL	182	2.1804	324.00		324.00	13.00	337.00
COUNTY CLERK	470	5.6308	836.00		836.00	33.00	869.00
DISTRICT ATTORNEY	36	0.4313	64.00		64.00	3.00	67.00
VICTIMS/WITNESS	2	0.0240	4.00		4.00		4.00
VICTIM ADVOCATE	5	0.0599	9.00		9.00		9.00
EMERGENCY MGT	13	0.1557	23.00		23.00	1.00	24.00
CENTRAL COURTS	495	5.9303	880.00		880.00	35.00	915.00
CODE ADMIN	237	2.8393	421.00		421.00	17.00	438.00
UW EXTENSION	42	0.5032	75.00		75.00	3.00	78.00
PARKS	588	7.0444	1,045.00		1,045.00	41.00	1,086.00
HIGHWAY	275	3.2946	489.00		489.00	19.00	508.00
LAND CONSERVATION	70	0.8386	124.00		124.00	5.00	129.00
OTHER DEPT.	1,076	12.8909	1,913.00		1,913.00	75.00	1,988.00
SubTotal	8,347	100.0000	14,839.00		14,839.00	427.00	15,266.00
TOTAL	8,347	100.0000	14,839.00		14,839.00	427.00	15,266.00





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
 Based on Year Ended December 31, 2006  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CORPORATION COUNSEL**

	Total	General & Admin	LEGAL SERVICES
<hr/>			
Allocation Step 2			
Inbound- All Others	16,236	16,236	0
Reallocate Admin Costs		( 16,236)	16,236
2nd Allocation	16,236	0	16,236
<b>Total For 11 CORPORATION</b>			
Total Allocated	627,089	0	627,089



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CORPORATION COUNSEL**

## Activity - LEGAL SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	2,834.50	0.8212	5,016.00		5,016.00		5,016.00
MAINTENANCE	1,700.70	0.4927	3,010.00		3,010.00		3,010.00
COUNTY EXECUTIVE	36,215.90	10.4919	64,090.00		64,090.00		64,090.00
FINANCE DEPARTMENT	13,472.09	3.9029	23,841.00		23,841.00		23,841.00
HUMAN RESOURCES	1,569.64	0.4547	2,778.00		2,778.00		2,778.00
PURCHASING DEPARTMENT	4,025.95	1.1663	7,125.00		7,125.00		7,125.00
INFORMATION SYSTEMS	1,610.38	0.4665	2,850.00		2,850.00		2,850.00
CORPORATION COUNSEL	5,669.00	1.6423	10,032.00		10,032.00		10,032.00
COUNTY TREASURER	8,310.81	2.4077	14,707.00		14,707.00	485.00	15,192.00
SHERIFF'S DEPARTMENT	21,259.35	6.1589	37,622.00		37,622.00	1,241.00	38,863.00
CHILD SUPPORT	3,126.91	0.9059	5,534.00		5,534.00	183.00	5,717.00
HUMAN SERVICES	128,915.44	37.3474	228,136.00		228,136.00	7,527.00	235,663.00
RIDGEWOOD	8,001.58	2.3181	14,160.00		14,160.00	467.00	14,627.00
COUNTY JAIL	11,404.90	3.3040	20,183.00		20,183.00	666.00	20,849.00
COUNTY CLERK	5,669.00	1.6423	10,032.00		10,032.00	331.00	10,363.00
DISTRICT ATTORNEY	805.19	0.2333	1,425.00		1,425.00	47.00	1,472.00
EMERGENCY MGT	1,610.38	0.4665	2,850.00		2,850.00	94.00	2,944.00
CODE ADMIN	14,226.80	4.1216	25,177.00		25,177.00	831.00	26,008.00
PARKS	5,159.75	1.4948	9,131.00		9,131.00	301.00	9,432.00
HIGHWAY	9,795.19	2.8377	17,334.00		17,334.00	572.00	17,906.00
LAND CONSERVATION	1,422.68	0.4122	2,518.00		2,518.00	83.00	2,601.00
OTHER DEPT	58,373.86	16.9111	103,302.00		103,302.00	3,408.00	106,710.00
SubTotal	345,180.00	100.0000	610,853.00		610,853.00	16,236.00	627,089.00
TOTAL	345,180.00	100.0000	610,853.00		610,853.00	16,236.00	627,089.00

Allocation Basis: ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT

Allocation Source: CORPORATION COUNSEL &amp; STAFF



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department CORPORATION COUNSEL**

Receiving Department	Total	LEGAL SERVICES
INSURANCE	5,016	5,016
MAINTENANCE	3,010	3,010
COUNTY EXECUTIVE	64,090	64,090
FINANCE DEPARTMENT	23,841	23,841
HUMAN RESOURCES	2,778	2,778
PURCHASING	7,125	7,125
INFORMATION SYSTEMS	2,850	2,850
CORPORATION COUNSEL	10,032	10,032
COUNTY TREASURER	15,192	15,192
SHERIFF'S DEPARTMENT	38,863	38,863
CHILD SUPPORT	5,717	5,717
HUMAN SERVICES	235,663	235,663
RIDGEWOOD	14,627	14,627
COUNTY JAIL	20,849	20,849
COUNTY CLERK	10,363	10,363
DISTRICT ATTORNEY	1,472	1,472
EMERGENCY MGT	2,944	2,944
CODE ADMIN	26,008	26,008
PARKS	9,432	9,432
HIGHWAY	17,906	17,906
LAND CONSERVATION	2,601	2,601
OTHER DEPT	106,710	106,710
Direct Billed	0	0
<b>Total</b>	<b>627,089</b>	<b>627,089</b>



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
COUNTY TREASURER**

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Fiscal 2006

The County Treasurer is responsible for processing receipts, signing checks and reconciling bank accounts, and administering property taxes (annual settlement with local treasurers, collection, lottery credits, and processing of deferred and delinquent property taxes, etc.).

Costs have been functionalized and are allocated as follows:

- **Banking**: Allocated based on the total number of checks (payroll and general) issued by department in 2006.
- **General Receipts**: Allocated based on the total number of general receipt transactions by department in 2006.

All other costs are considered General Government and have properly disallowed from further allocation.

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

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COUNTY TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	354,903			354,903
BUILDING USE	4,514	6	4,520	
EQUIPMENT USE	1,876	10	1,886	
INSURANCE	1,899	504	2,403	
MAINTENANCE	10,307	398	10,705	
COUNTY EXECUTIVE	899	226	1,125	
FINANCE DEPARTMENT	3,293	2,398	5,691	
HUMAN RESOURCES	2,924	277	3,201	
PURCHASING DEPARTMENT	725	183	908	
INFORMATION SYSTEMS	65,641	4,860	70,501	
PRINTING/MAIL SERVICE	8,104	243	8,347	
CORPORATION COUNSEL	14,707	485	15,192	
COUNTY TREASURER		3,934	3,934	
Total Allocated Additions:	114,889	13,524	128,413	128,413
Total To Be Allocated:	469,792	13,524		483,316



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

## Activity - BANKING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	61	0.1162	66.00		66.00		66.00
MAINTENANCE	1,142	2.1753	1,238.00		1,238.00		1,238.00
COUNTY EXECUTIVE	106	0.2019	115.00		115.00		115.00
FINANCE DEPARTMENT	538	1.0248	583.00		583.00		583.00
HUMAN RESOURCES	266	0.5067	288.00		288.00		288.00
PURCHASING DEPARTMENT	95	0.1810	103.00		103.00		103.00
INFORMATION SYSTEMS	389	0.7410	422.00		422.00		422.00
PRINTING/MAIL SERVICE	131	0.2495	142.00		142.00		142.00
CORPORATION COUNSEL	219	0.4172	237.00		237.00		237.00
COUNTY TREASURER	310	0.5905	336.00		336.00		336.00
FAMILY COURT COMMISSIONER	237	0.4514	257.00		257.00	8.00	265.00
SHERIFF'S DEPARTMENT	4,072	7.7565	4,415.00		4,415.00	136.00	4,551.00
CHILD SUPPORT	1,211	2.3068	1,313.00		1,313.00	40.00	1,353.00
HUMAN SERVICES	14,404	27.4370	15,619.00		15,619.00	479.00	16,098.00
RIDGEWOOD	4,861	9.2594	5,271.00		5,271.00	162.00	5,433.00
DETENTION CENTER	964	1.8363	1,045.00		1,045.00	32.00	1,077.00
COUNTY JAIL	3,984	7.5889	4,320.00		4,320.00	133.00	4,453.00
COUNTY CLERK	144	0.2743	156.00		156.00	5.00	161.00
DISTRICT ATTORNEY	903	1.7201	979.00		979.00	30.00	1,009.00
VICTIMS/WITNESS	167	0.3181	181.00		181.00	6.00	187.00
VICTIM ADVOCATE	43	0.0819	47.00		47.00	1.00	48.00
EMERGENCY MGT	142	0.2705	154.00		154.00	5.00	159.00
CENTRAL COURTS	5,927	11.2900	6,426.00		6,426.00	197.00	6,623.00
CODE ADMIN	415	0.7905	450.00		450.00	14.00	464.00
UW EXTENSION	129	0.2457	140.00		140.00	4.00	144.00
PARKS	1,439	2.7411	1,560.00		1,560.00	48.00	1,608.00
HIGHWAY	2,828	5.3869	3,066.00		3,066.00	94.00	3,160.00
LAND CONSERVATION	133	0.2533	144.00		144.00	4.00	148.00
OTHER DEPT	7,238	13.7872	7,848.00		7,848.00	241.00	8,089.00
SubTotal	52,498	100.0000	56,921.00		56,921.00	1,639.00	58,560.00
TOTAL	52,498	100.0000	56,921.00		56,921.00	1,639.00	58,560.00



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Based on Year Ended December 31, 2006  
Schedule .4 - Detail Activity Allocations  
For Department COUNTY TREASURER**

Allocation Basis: TOTAL GENERAL & PAYROLL CHECKS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

Activity - GENERAL RECEIPTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	1	0.0120	2.00		2.00		2.00
MAINTENANCE	9	0.1078	16.00		16.00		16.00
COUNTY EXECUTIVE	8	0.0958	14.00		14.00		14.00
FINANCE DEPARTMENT	53	0.6350	94.00		94.00		94.00
HUMAN RESOURCES	6	0.0719	11.00		11.00		11.00
PURCHASING DEPARTMENT	19	0.2276	34.00		34.00		34.00
INFORMATION SYSTEMS	52	0.6230	92.00		92.00		92.00
PRINTING/MAIL SERVICE	41	0.4912	73.00		73.00		73.00
CORPORATION COUNSEL	8	0.0958	14.00		14.00		14.00
COUNTY TREASURER	2,024	24.2481	3,598.00		3,598.00		3,598.00
FAMILY COURT COMMISSIONER	144	1.7252	256.00		256.00	10.00	266.00
SHERIFF'S DEPARTMENT	556	6.6611	988.00		988.00	39.00	1,027.00
CHILD SUPPORT	104	1.2460	185.00		185.00	7.00	192.00
HUMAN SERVICES	1,264	15.1432	2,247.00		2,247.00	87.00	2,334.00
RIDGEWOOD	490	5.8704	871.00		871.00	34.00	905.00
DETENTION CENTER	77	0.9225	137.00		137.00	5.00	142.00
COUNTY JAIL	182	2.1804	324.00		324.00	13.00	337.00
COUNTY CLERK	470	5.6308	836.00		836.00	33.00	869.00
DISTRICT ATTORNEY	36	0.4313	64.00		64.00	3.00	67.00
VICTIMS/WITNESS	2	0.0240	4.00		4.00		4.00
VICTIM ADVOCATE	5	0.0599	9.00		9.00		9.00
EMERGENCY MGT	13	0.1557	23.00		23.00	1.00	24.00
CENTRAL COURTS	495	5.9303	880.00		880.00	35.00	915.00
CODE ADMIN	237	2.8393	421.00		421.00	17.00	438.00
UW EXTENSION	42	0.5032	75.00		75.00	3.00	78.00
PARKS	588	7.0444	1,045.00		1,045.00	41.00	1,086.00
HIGHWAY	275	3.2946	489.00		489.00	19.00	508.00
LAND CONSERVATION	70	0.8386	124.00		124.00	5.00	129.00
OTHER DEPT.	1,076	12.8909	1,913.00		1,913.00	75.00	1,988.00
SubTotal	8,347	100.0000	14,839.00		14,839.00	427.00	15,266.00
TOTAL	8,347	100.0000	14,839.00		14,839.00	427.00	15,266.00





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

## Activity - BANKING

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	61	0.1162	66.00		66.00		66.00
MAINTENANCE	1,142	2.1753	1,238.00		1,238.00		1,238.00
COUNTY EXECUTIVE	106	0.2019	115.00		115.00		115.00
FINANCE DEPARTMENT	538	1.0248	583.00		583.00		583.00
HUMAN RESOURCES	266	0.5067	288.00		288.00		288.00
PURCHASING DEPARTMENT	95	0.1810	103.00		103.00		103.00
INFORMATION SYSTEMS	389	0.7410	422.00		422.00		422.00
PRINTING/MAIL SERVICE	131	0.2495	142.00		142.00		142.00
CORPORATION COUNSEL	219	0.4172	237.00		237.00		237.00
COUNTY TREASURER	310	0.5905	336.00		336.00		336.00
FAMILY COURT COMMISSIONER	237	0.4514	257.00		257.00	8.00	265.00
SHERIFF'S DEPARTMENT	4,072	7.7565	4,415.00		4,415.00	136.00	4,551.00
CHILD SUPPORT	1,211	2.3068	1,313.00		1,313.00	40.00	1,353.00
HUMAN SERVICES	14,404	27.4370	15,619.00		15,619.00	479.00	16,098.00
RIDGEWOOD	4,861	9.2594	5,271.00		5,271.00	162.00	5,433.00
DETENTION CENTER	964	1.8363	1,045.00		1,045.00	32.00	1,077.00
COUNTY JAIL	3,984	7.5889	4,320.00		4,320.00	133.00	4,453.00
COUNTY CLERK	144	0.2743	156.00		156.00	5.00	161.00
DISTRICT ATTORNEY	903	1.7201	979.00		979.00	30.00	1,009.00
VICTIMS/WITNESS	167	0.3181	181.00		181.00	6.00	187.00
VICTIM ADVOCATE	43	0.0819	47.00		47.00	1.00	48.00
EMERGENCY MGT	142	0.2705	154.00		154.00	5.00	159.00
CENTRAL COURTS	5,927	11.2900	6,426.00		6,426.00	197.00	6,623.00
CODE ADMIN	415	0.7905	450.00		450.00	14.00	464.00
UW EXTENSION	129	0.2457	140.00		140.00	4.00	144.00
PARKS	1,439	2.7411	1,560.00		1,560.00	48.00	1,608.00
HIGHWAY	2,828	5.3869	3,066.00		3,066.00	94.00	3,160.00
LAND CONSERVATION	133	0.2533	144.00		144.00	4.00	148.00
OTHER DEPT	7,238	13.7872	7,848.00		7,848.00	241.00	8,089.00
SubTotal	52,498	100.0000	56,921.00		56,921.00	1,639.00	58,560.00
TOTAL	52,498	100.0000	56,921.00		56,921.00	1,639.00	58,560.00

**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
Based on Year Ended December 31, 2006  
Schedule .4 - Detail Activity Allocations  
For Department COUNTY TREASURER**

Allocation Basis: TOTAL GENERAL & PAYROLL CHECKS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



All Monetary Values Are \$ Dollars  
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**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

Activity - GENERAL RECEIPTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	1	0.0120	2.00		2.00		2.00
MAINTENANCE	9	0.1078	16.00		16.00		16.00
COUNTY EXECUTIVE	8	0.0958	14.00		14.00		14.00
FINANCE DEPARTMENT	53	0.6350	94.00		94.00		94.00
HUMAN RESOURCES	6	0.0719	11.00		11.00		11.00
PURCHASING DEPARTMENT	19	0.2276	34.00		34.00		34.00
INFORMATION SYSTEMS	52	0.6230	92.00		92.00		92.00
PRINTING/MAIL SERVICE	41	0.4912	73.00		73.00		73.00
CORPORATION COUNSEL	8	0.0958	14.00		14.00		14.00
COUNTY TREASURER	2,024	24.2481	3,598.00		3,598.00		3,598.00
FAMILY COURT COMMISSIONER	144	1.7252	256.00		256.00	10.00	266.00
SHERIFF'S DEPARTMENT	556	6.6611	988.00		988.00	39.00	1,027.00
CHILD SUPPORT	104	1.2460	185.00		185.00	7.00	192.00
HUMAN SERVICES	1,264	15.1432	2,247.00		2,247.00	87.00	2,334.00
RIDGEWOOD	490	5.8704	871.00		871.00	34.00	905.00
DETENTION CENTER	77	0.9225	137.00		137.00	5.00	142.00
COUNTY JAIL	182	2.1804	324.00		324.00	13.00	337.00
COUNTY CLERK	470	5.6308	836.00		836.00	33.00	869.00
DISTRICT ATTORNEY	36	0.4313	64.00		64.00	3.00	67.00
VICTIMS/WITNESS	2	0.0240	4.00		4.00		4.00
VICTIM ADVOCATE	5	0.0599	9.00		9.00		9.00
EMERGENCY MGT	13	0.1557	23.00		23.00	1.00	24.00
CENTRAL COURTS	495	5.9303	880.00		880.00	35.00	915.00
CODE ADMIN	237	2.8393	421.00		421.00	17.00	438.00
UW EXTENSION	42	0.5032	75.00		75.00	3.00	78.00
PARKS	588	7.0444	1,045.00		1,045.00	41.00	1,086.00
HIGHWAY	275	3.2946	489.00		489.00	19.00	508.00
LAND CONSERVATION	70	0.8386	124.00		124.00	5.00	129.00
OTHER DEPT.	1,076	12.8909	1,913.00		1,913.00	75.00	1,988.00
SubTotal	8,347	100.0000	14,839.00		14,839.00	427.00	15,266.00
TOTAL	8,347	100.0000	14,839.00		14,839.00	427.00	15,266.00



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COUNTY TREASURER**

Allocation Basis: GENERAL RECEIPT TRANSACTIONS BY DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY TREASURER**

Receiving Department	Total	BANKING	GENERAL RECEIPTS
INSURANCE	68	66	2
MAINTENANCE	1,254	1,238	16
COUNTY EXECUTIVE	129	115	14
FINANCE DEPARTMENT	677	583	94
HUMAN RESOURCES	299	288	11
PURCHASING	137	103	34
INFORMATION SYSTEMS	514	422	92
PRINTING/MAIL SERVICE	215	142	73
CORPORATION COUNSEL	251	237	14
COUNTY TREASURER	3,934	336	3,598
FAMILY COURT	531	265	266
SHERIFF'S DEPARTMENT	5,578	4,551	1,027
CHILD SUPPORT	1,545	1,353	192
HUMAN SERVICES	18,432	16,098	2,334
RIDGEWOOD	6,338	5,433	905
DETENTION CENTER	1,219	1,077	142
COUNTY JAIL	4,790	4,453	337
COUNTY CLERK	1,030	161	869
DISTRICT ATTORNEY	1,076	1,009	67
VICTIMS/WITNESS	191	187	4
VICTIM ADVOCATE	57	48	9
EMERGENCY MGT	183	159	24
CENTRAL COURTS	7,538	6,623	915
CODE ADMIN	902	464	438
UW EXTENSION	222	144	78
PARKS	2,694	1,608	1,086
HIGHWAY	3,668	3,160	508
LAND CONSERVATION	277	148	129
OTHER DEPT	10,077	8,089	1,988



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department COUNTY TREASURER**

Receiving Department	Total	BANKING	GENERAL RECEIPTS
Direct Billed	0	0	0
Total	<u>73,826</u>	<u>58,560</u>	<u>15,266</u>



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
FAMILY COURT COMMISSIONER**

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Fiscal 2006

In addition to the normal function of the office, the Family Court Commissioner provides direct support, under a cooperative agreement, to the Child Support Program. The department is divided into two functional activities--Child Support and General Government.

Departmental costs allocated to the Child Support Program have been identified based on direct effort, and are allocated directly to the Child Support Program. Previously billed amounts have been properly offset against allocated costs.

All other activities are considered General Government and have been disallowed from further allocation.

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

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FAMILY COURT COMMISSIONER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	669,185			669,185
BUILDING USE	23,806	29	23,835	
EQUIPMENT USE	2,346	12	2,358	
INSURANCE	32	8	40	
MAINTENANCE	54,356	2,100	56,456	
COUNTY EXECUTIVE	2,696	677	3,373	
FINANCE DEPARTMENT	( 1,079)	1,561	482	
HUMAN RESOURCES	3,898	370	4,268	
PURCHASING DEPARTMENT	396	100	496	
INFORMATION SYSTEMS	3,384	152	3,536	
PRINTING/MAIL SERVICE	3,740	113	3,853	
COUNTY TREASURER	513	18	531	
Total Allocated Additions:	94,088	5,140	99,228	99,228
Total To Be Allocated:	763,273	5,140		768,413





**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FAMILY COURT COMMISSIONER**

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	305,689	0	126,204	179,485
FRINGE BENEFITS	142,363	0	53,086	89,277
<b>Other Expense &amp; Cost</b>				
CONTRACTED SERVICES	144,000	0	0	144,000
TELEPHONE	1,610	0	0	1,610
PUBLIC LIABILITY INS	3,057	0	1,262	1,795
TRAVEL	2,221	0	0	2,221
TRAINING	2,256	0	1,203	1,053
OFFICE SUPPLIES	2,108	0	596	1,512
COPY COST	3,543	0	0	3,543
PRINTING	541	0	121	420
PUBLICATIONS/LIBRARY	554	0	169	385
POSTAGE	3,994	0	0	3,994
DUES	824	0	337	487
COMMISSIONERS	56,425	0	42,319	14,106
<b>Departmental Totals</b>				
Total Expenditures	669,185	0	225,297	443,888
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Functional Cost</b>				
Functional Cost	669,185	0	225,297	443,888
<b>Allocation Step 1</b>				
Inbound- 06 FINANCE DEPARTMENT: BUDGET	468	0	29	439
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	1,440	0	90	1,350
Inbound- 06 FINANCE DEPARTMENT: AUDIT	191	0	13	178
Inbound- 06 FINANCE DEPARTMENT: COPIER	( 5,949)	0	( 509)	( 5,440)
Inbound- 09 PRINTING/MAIL SERVICE: PRINTING	196	0	9	187
Inbound- 09 PRINTING/MAIL SERVICE: KONICA	1,667	0	400	1,267
Inbound- 12 COUNTY TREASURER: BANKING	257	0	3	254
Inbound- All Others	95,818	95,818	0	0
Reallocate Admin Costs		( 95,818)	32,348	63,470
Unallocated Costs	( 505,593)	0	0	( 505,593)
1st Allocation	257,680	0	257,680	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FAMILY COURT COMMISSIONER**

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
<b>Allocation Step 2</b>				
Inbound- 06 FINANCE DEPARTMENT: BUDGET	35	0	2	33
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	681	0	43	638
Inbound- 06 FINANCE DEPARTMENT: AUDIT	14	0	1	13
Inbound- 06 FINANCE DEPARTMENT: COPIER	23	0	2	21
Inbound- 09 PRINTING/MAIL SERVICE: PRINTING	6	0	0	6
Inbound- 09 PRINTING/MAIL SERVICE: KONICA	51	0	12	39
Inbound- 12 COUNTY TREASURER: BANKING	8	0	0	8
Inbound- All Others	4,322	4,322	0	0
Reallocate Admin Costs		( 4,322)	1,459	2,863
Unallocated Costs	( 3,621)	0	0	( 3,621)
2nd Allocation	1,519	0	1,519	0
<b>Total For 13 FAMILY COURT</b>				
<b>Total Allocated</b>	<b>259,199</b>	<b>0</b>	<b>259,199</b>	<b>0</b>



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FAMILY COURT COMMISSIONER**

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.00	100.0000	257,680.00	-225,297.00	32,383.00	1,519.00	33,902.00
SubTotal	100.00	100.0000	257,680.00	-225,297.00	32,383.00	1,519.00	33,902.00
Direct Billed				225,297.00	225,297.00		225,297.00
<b>TOTAL</b>	<b>100.00</b>	<b>100.0000</b>	<b>257,680.00</b>		<b>257,680.00</b>	<b>1,519.00</b>	<b>259,199.00</b>

Allocation Basis: 100% ALLOCATION TO CHILD SUPPORT

Allocation Source: CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department FAMILY COURT COMMISSIONER**

Receiving Department	Total	CHILD SUPPORT
CHILD SUPPORT	33,902	33,902
Direct Billed	225,297	225,297
Total	<u>259,199</u>	<u>259,199</u>



**RACINE COUNTY, WISCONSIN  
CENTRAL SERVICES COST ALLOCATION PLAN  
SHERIFF'S DEPARTMENT**

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Fiscal 2006

In addition to the normal functions of the office, the Sheriff's Department provides direct support, under a cooperative agreement, to the Child Support Program. Costs for the services, provided by the Special Investigative Unit of the Sheriff's Department, have been identified from the direct billings and segregated into the function entitled "Child Support". Costs are allocated directly to the program.

Previously billed amounts have been properly offset against allocated costs. Costs for new equipment have been eliminated from both the direct-billed amounts and the direct-billed credit.

Ref.: OMB Circular A-87, Attachment B, Sections 10 and 23.

**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SHERIFF'S DEPARTMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	12,383,880			12,383,880
CAPITAL/VEHICLE OUTLAY	( 3,308)			
Total Deductions:	( 3,308)			( 3,308)
BUILDING USE	59,469	73	59,542	
EQUIPMENT USE	5,554	28	5,582	
INSURANCE	1,071	284	1,355	
MAINTENANCE	200,634	4,250	204,884	
COUNTY EXECUTIVE	15,988	4,014	20,002	
FINANCE DEPARTMENT	28,348	13,557	41,905	
HUMAN RESOURCES	80,719	7,649	88,368	
PURCHASING DEPARTMENT	20,506	5,166	25,672	
INFORMATION SYSTEMS	299,932	12,008	311,940	
PRINTING/MAIL SERVICE	7,208	218	7,426	
CORPORATION COUNSEL	37,622	1,241	38,863	
COUNTY TREASURER	5,403	175	5,578	
Total Allocated Additions:	762,454	48,663	811,117	811,117
Total To Be Allocated:	13,143,026	48,663		13,191,689



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SHERIFF'S DEPARTMENT**

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	7,047,287	90,360	57,303	6,899,624
FRINGE BENEFITS	3,959,593	50,770	34,612	3,874,211
<b>Other Expense &amp; Cost</b>				
CONTRACTED SERVICES	98,842	0	0	98,842
MEDICAL	6,708	0	0	6,708
TEMPORARY HELP	0	0	0	0
CONSULTANTS	0	0	0	0
VEHICLE REPAIRS	115,981	0	0	115,981
EQUIPMENT REPAIRS	28,781	0	0	28,781
EQUIPMENT LEASES	15,038	0	0	15,038
VEHICLE MAINTENANCE	254,857	0	1,535	253,322
TELEPHONE	36,675	0	539	36,136
PUBLIC LIABILITY EXPENSE	103,714	0	560	103,154
TRAVEL	900	0	0	900
TRAINING	18,034	0	0	18,034
CONFERENCES	8,144	0	0	8,144
OFFICE SUPPLIES	15,436	0	0	15,436
COPY COSTS	4,992	0	0	4,992
PRINTING	1,272	0	0	1,272
PUBLICATIONS	922	0	0	922
POSTAGE	6,005	0	0	6,005
DUES	1,155	0	0	1,155
SPECIAL INVESTIGATION	777	0	0	777
EQUIPMENT	9,821	0	149	9,672
MATERIALS	15,467	0	0	15,467
ELECTRIC RADIO TOWER	7,148	0	0	7,148
CAPITAL/VEHICLE OUTLAY	3,308	3,308	0	0
INTEREST EXPENSE	0	0	0	0
PISTOL RANGE	3,687	0	0	3,687
PATROL STATION	44,656	0	0	44,656
WATER PATROL	185,409	0	0	185,409
GRANTS	8,493	0	0	8,493
NON LAPSING	7,948	0	0	7,948
COURT SECURITY	0	0	0	0
METRO DRUG	372,830	0	0	372,830
FED TASK FORCE GRANT	0	0	0	0
STATE TASK FORCE GRANT	0	0	0	0
CEASE GRANT	0	0	0	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SHERIFF'S DEPARTMENT**

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
WELFARE FRAUD	0	0	0	0
<b>Departmental Totals</b>				
Total Expenditures	12,383,880	144,438	94,698	12,144,744
<b>Deductions</b>				
Total Deductions	( 3,308)	( 3,308)	0	0
<b>Functional Cost</b>	<b>12,380,572</b>	<b>141,130</b>	<b>94,698</b>	<b>12,144,744</b>
<b>Allocation Step 1</b>				
Inbound- 03 INSURANCE: PROPERTY INS	295	0	0	295
Inbound- 03 INSURANCE: BOILER INS	145	0	0	145
Inbound- 06 FINANCE DEPARTMENT: BUDGET	6,607	6,571	36	0
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	7,106	7,068	38	0
Inbound- 06 FINANCE DEPARTMENT: AUDIT	2,681	2,666	15	0
Inbound- 08 PURCHASING DEPARTMENT:	20,506	20,401	105	0
Inbound- 12 COUNTY TREASURER: BANKING	4,415	4,409	6	0
Inbound- All Others	720,699	720,699	0	0
Reallocate Admin Costs		( 902,944)	7,001	895,943
Unallocated Costs	( 13,041,127)	0	0	( 13,041,127)
1st Allocation	101,899	0	101,899	0
<b>Allocation Step 2</b>				
Inbound- 03 INSURANCE: PROPERTY INS	78	0	0	78
Inbound- 03 INSURANCE: BOILER INS	39	0	0	39
Inbound- 06 FINANCE DEPARTMENT: BUDGET	490	487	3	0
Inbound- 06 FINANCE DEPARTMENT: ACCOUNTING	3,362	3,344	18	0
Inbound- 06 FINANCE DEPARTMENT: AUDIT	199	198	1	0
Inbound- 08 PURCHASING DEPARTMENT:	5,166	5,140	26	0
Inbound- 12 COUNTY TREASURER: BANKING	136	136	0	0
Inbound- All Others	39,193	39,193	0	0
Reallocate Admin Costs		( 48,498)	376	48,122
Unallocated Costs	( 48,239)	0	0	( 48,239)
2nd Allocation	424	0	424	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SHERIFF'S DEPARTMENT**

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
<u>Total For 14 SHERIFF'S</u>				
Total Allocated	102,323	0	102,323	0



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SHERIFF'S DEPARTMENT**

Activity - CHILD SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.00	100.0000	101,899.00	-94,698.00	7,201.00	424.00	7,625.00
SubTotal	100.00	100.0000	101,899.00	-94,698.00	7,201.00	424.00	7,625.00
Direct Billed				94,698.00	94,698.00		94,698.00
<b>TOTAL</b>	<b>100.00</b>	<b>100.0000</b>	<b>101,899.00</b>		<b>101,899.00</b>	<b>424.00</b>	<b>102,323.00</b>

Allocation Basis: 100% ALLOCATION TO CHILD SUPPORT

Allocation Source: CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN**  
**CENTRAL SERVICES COST ALLOCATION PLAN**  
**Based on Year Ended December 31, 2006**  
**Schedule .5 - Allocation Summary**  
**For Department SHERIFF'S DEPARTMENT**

Receiving Department	Total	CHILD SUPPORT
CHILD SUPPORT	7,625	7,625
Direct Billed	94,698	94,698
Total	<u>102,323</u>	<u>102,323</u>

