

**A CENTRAL SERVICES
COST ALLOCATION PLAN**

RACINE COUNTY, WISCONSIN

FISCAL 2007

ACTUAL COSTS FOR THE YEAR ENDED DECEMBER 31, 2007

MAXIMUS[®]
HELPING GOVERNMENT SERVE THE PEOPLE[®]


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, 2007 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 the 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:

June 24, 2008

**RACINE COUNTY, WISCONSIN
2007 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
RIDGEWOOD
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, 2007**

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RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	CHILD SUPPORT	HUMAN SERVICES	RIDGEWOOD	DETENTION CENTER	COUNTY JAIL	COUNTY CLERK	DISTRICT ATTORNEY
BUILDING USE	0	221,002	0	88,404	999,143	6,492	22,764
EQUIPMENT USE	0	0	0	0	5,187	701	2,803
INSURANCE	360	5,779	4,333	322	1,226	38	112
MAINTENANCE	0	243,346	1,860	189,802	1,039,827	13,597	47,676
COUNTY EXECUTIVE	7,891	24,900	16,843	5,987	24,624	1,959	2,966
FINANCE DEPARTMENT	20,579	257,931	77,878	14,793	45,325	2,391	22,856
HUMAN RESOURCES	29,346	203,491	181,950	26,678	105,230	3,112	9,249
PURCHASING	5,327	11,270	27,356	3,894	9,016	1,230	1,128
PRINTING/MAIL SERVICE	18,741	48,757	4,410	2,447	2,928	10,447	7,675
INFORMATION SYSTEMS	2,592	99,352	66,085	0	66,050	27,496	58,184
CORPORATION COUNSEL	28,358	237,530	14,453	0	19,120	9,563	1,418
COUNTY TREASURER	1,852	20,217	8,458	1,439	5,054	2,566	1,114
FAMILY COURT	33,599	0	0	0	0	0	0
SHERIFF'S DEPARTMENT	7,054	0	0	0	0	0	0
Total Allocated	155,699	1,373,575	403,626	333,766	2,322,730	79,592	177,945
Roll Forward	14,000	148,580	0	0	0	0	0
Cost With Roll Forward	169,699	1,522,155	403,626	333,766	2,322,730	79,592	177,945
Adjustments	0	0	0	0	0	0	0
Proposed Costs	169,699	1,522,155	403,626	333,766	2,322,730	79,592	177,945



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Allocated Costs By Department

Central Service Departments	UW EXTENSION	PARKS	HIGHWAY LAND CONSERVATION HOUSING AUTHORITY	LAKESHORES LIBRARY	DEPT OF WORKFORCE
BUILDING USE	0	0	0	0	11,550
EQUIPMENT USE	0	0	0	0	0
INSURANCE	5	316	38	0	0
MAINTENANCE	0	0	0	0	4,212
COUNTY EXECUTIVE	2,966	5,932	5,987	2,855	0
FINANCE DEPARTMENT	5,854	21,704	37,936	3,096	419
HUMAN RESOURCES	444	26,145	63,057	3,112	0
PURCHASING	2,766	26,537	44,570	2,971	0
PRINTING/MAIL SERVICE	3,729	864	1,382	432	0
INFORMATION SYSTEMS	13,360	509	65,969	134	198
CORPORATION COUNSEL	0	9,002	18,606	6,069	0
COUNTY TREASURER	458	4,436	4,249	432	0
FAMILY COURT	0	0	0	0	0
SHERIFF'S DEPARTMENT	0	0	0	0	0
Total Allocated	29,582	95,445	244,206	2,855	15,762
Roll Forward	0	0	0	0	0
Cost With Roll Forward	29,582	95,445	244,206	2,855	15,762
Adjustments	0	0	0	0	0
Proposed Costs	29,582	95,445	244,206	2,855	15,762



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Allocated Costs By Department

Detail

Central Service Departments	VICTIMS/WITNESS	VICTIM ADVOCATE	DISPUTE RESOLUTION	EMERGENCY MANAGEMENT	CENTRAL COURTS	HARBOR/MARINA	ADMINISTRATION	CODE
BUILDING USE	12,605	908	2,228	16,164	407,592	0	0	0
EQUIPMENT USE	1,121	0	0	1,402	8,552	0	0	0
INSURANCE	62	8	0	15	366	0	0	113
MAINTENANCE	26,398	1,902	4,666	19,208	534,758	0	0	0
COUNTY EXECUTIVE	1,959	0	0	14,553	10,911	10,857	0	1,007
FINANCE DEPARTMENT	3,443	992	0	2,867	182,504	0	0	9,560
HUMAN RESOURCES	5,069	667	0	1,227	30,234	0	0	9,337
PURCHASING	614	410	0	2,152	5,943	0	0	3,894
PRINTING/MAIL SERVICE	2,103	257	0	187	25,433	0	0	2,597
INFORMATION SYSTEMS	27,043	51	0	6,605	13,366	2,546	0	65,706
CORPORATION COUNSEL	0	0	0	1,418	1,418	0	0	24,275
COUNTY TREASURER	212	62	0	212	8,704	0	0	1,362
FAMILY COURT	0	0	0	0	0	0	0	0
SHERIFF'S DEPARTMENT	0	0	0	0	0	0	0	0
Total Allocated	80,629	5,257	6,894	66,010	1,229,781	13,403	117,851	
Roll Forward	0	0	0	0	0	0	0	0
Cost With Roll Forward	80,629	5,257	6,894	66,010	1,229,781	13,403	117,851	
Adjustments	0	0	0	0	0	0	0	0
Proposed Costs	80,629	5,257	6,894	66,010	1,229,781	13,403	117,851	



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Allocated Costs By Department**

Central Service Departments	GATEWAY TECHNICAL COLLEGE	W-2 CONTRACT AGENCY	KAISER GROUP	KIND-CARE	CHILDREN FIRST	OTHER DEPARTMENTS	SubTotal
BUILDING USE	3,622	3,622	3,622	907	3,262	77,602	1,881,489
EQUIPMENT USE	0	0	0	0	0	1,402	21,168
INSURANCE	0	0	0	0	0	2,750	18,293
MAINTENANCE	5,423	7,778	7,778	1,949	7,004	184,781	2,341,965
COUNTY EXECUTIVE	0	0	0	0	0	46,059	188,256
FINANCE DEPARTMENT	0	0	0	0	0	67,676	777,804
HUMAN RESOURCES	0	0	0	0	0	11,516	709,864
PURCHASING	0	0	0	0	0	43,238	192,316
PRINTING/MAIL SERVICE	0	0	0	0	0	23,646	156,035
INFORMATION SYSTEMS	0	0	0	0	0	430,001	945,247
CORPORATION COUNSEL	0	0	0	0	0	73,567	444,797
COUNTY TREASURER	0	0	0	0	0	7,820	68,647
FAMILY COURT	0	0	0	0	0	0	33,599
SHERIFF'S DEPARTMENT	0	0	0	0	0	0	7,054
Total Allocated	9,045	11,400	11,400	2,856	10,266	970,058	7,786,534
Roll Forward	0	0	0	0	0	0	162,580
Cost With Roll Forward	9,045	11,400	11,400	2,856	10,266	970,058	7,949,114
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,045	11,400	11,400	2,856	10,266	970,058	7,949,114



**RACINE COUNTY, WISCONSIN
 CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Allocated Costs By Department**

Central Service Departments	Direct Billed	Unallocated	Total
BUILDING USE	0	0	1,881,489
EQUIPMENT USE	0	0	21,168
INSURANCE	0	0	18,293
MAINTENANCE	244,860	0	2,586,825
COUNTY EXECUTIVE	0	5,945	194,201
FINANCE DEPARTMENT	0	240	778,044
HUMAN RESOURCES	0	0	709,864
PURCHASING	0	0	192,316
PRINTING/MAIL SERVICE	0	0	156,035
INFORMATION SYSTEMS	16,192	0	961,439
CORPORATION COUNSEL	0	0	444,797
COUNTY TREASURER	0	433,805	502,452
FAMILY COURT	227,339	526,048	786,986
SHERIFF'S DEPARTMENT	96,931	13,500,545	13,604,530
Total Allocated	585,322	14,466,583	22,838,439
Roll Forward	0	0	162,580
Cost With Roll Forward	585,322	14,466,583	23,001,019
Adjustments	0	0	0
Proposed Costs	585,322	14,466,583	23,001,019

**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Fixed Costs Proposed**

Detail

Receiving Departments	Final Costs Fiscal 2007	Fixed Costs Fiscal 2007	Roll Forward Differences	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
CHILD SUPPORT	155,699	141,699	14,000	169,699	0	169,699
HUMAN SERVICES	1,373,575	1,224,995	148,580	1,522,155	0	1,522,155
RIDGEWOOD	403,626	0	0	403,626	0	403,626
DETENTION CENTER	333,766	0	0	333,766	0	333,766
COUNTY JAIL	2,322,730	0	0	2,322,730	0	2,322,730
COUNTY CLERK	79,592	0	0	79,592	0	79,592
DISTRICT ATTORNEY	177,945	0	0	177,945	0	177,945
VICTIMS/WITNESS	80,629	0	0	80,629	0	80,629
VICTIM ADVOCATE	5,257	0	0	5,257	0	5,257
DISPUTE RESOLUTION	6,894	0	0	6,894	0	6,894
EMERGENCY MANAGEMENT	66,010	0	0	66,010	0	66,010
CENTRAL COURTS	1,229,781	0	0	1,229,781	0	1,229,781
HARBOR/MARINA	13,403	0	0	13,403	0	13,403
CODE ADMINISTRATION	117,851	0	0	117,851	0	117,851
UW EXTENSION	29,582	0	0	29,582	0	29,582
PARKS	95,445	0	0	95,445	0	95,445
HIGHWAY	244,206	0	0	244,206	0	244,206
LAND CONSERVATION	16,284	0	0	16,284	0	16,284
HOUSING AUTHORITY	617	0	0	617	0	617
LAKESHORES LIBRARY	2,855	0	0	2,855	0	2,855
DEPT OF WORKFORCE	15,762	0	0	15,762	0	15,762
GATEWAY TECHNICAL COLLEGE	9,045	0	0	9,045	0	9,045
W-2 CONTRACT AGENCY	11,400	0	0	11,400	0	11,400
KAISER GROUP	11,400	0	0	11,400	0	11,400
KIND-CARE	2,856	0	0	2,856	0	2,856
CHILDREN FIRST	10,266	0	0	10,266	0	10,266
OTHER DEPARTMENTS	970,058	0	0	970,058	0	970,058
SubTotal	7,786,534	1,366,694	162,580	7,949,114	0	7,949,114
Direct Billed	585,322					585,322
Unallocated	14,466,583					14,466,583
Total	22,838,439					23,001,019

**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007**

Detail

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING USE	0	2,101,646	
EQUIPMENT USE	0	161,195	
INSURANCE	32,632	0	
MAINTENANCE	2,849,384	0	
COUNTY EXECUTIVE	242,588	0	
FINANCE DEPARTMENT	708,611	(76,754)	
HUMAN RESOURCES	746,807	0	
PURCHASING DEPARTMENT	219,196	0	
PRINTING/MAIL SERVICE	154,825	0	
INFORMATION SYSTEMS	1,451,097	(156,882)	
CORPORATION COUNSEL	526,616	0	
COUNTY TREASURER	371,815	0	
FAMILY COURT COMMISSIONER	681,697	0	
SHERIFF'S DEPARTMENT	12,797,813	(316)	
CHILD SUPPORT			155,699
HUMAN SERVICES			1,373,575
RIDGEWOOD			403,626
DETENTION CENTER			333,766
COUNTY JAIL			2,322,730
COUNTY CLERK			79,592
DISTRICT ATTORNEY			177,945
VICTIMSWITNESS			80,629
VICTIM ADVOCATE			5,257
DISPUTE RESOLUTION			6,894
EMERGENCY MANAGEMENT			66,010
CENTRAL COURTS			1,229,781
HARBOR/MARINA			13,403
CODE ADMINISTRATION			117,851
UW EXTENSION			29,582
PARKS			95,445
HIGHWAY			244,206
LAND CONSERVATION			16,284
HOUSING AUTHORITY			617
LAKESHORES LIBRARY			2,855
DEPT OF WORKFORCE DEVELOPMENT			15,762
GATEWAY TECHNICAL COLLEGE			9,045
W-2 CONTRACT AGENCY			11,400

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RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007

Detail

Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated	Deviation
KAISER GROUP			11,400	
KIND-CARE			2,856	
CHILDREN FIRST			10,266	
OTHER DEPARTMENTS			970,058	
Direct Billed Total			585,322	
Unallocated Total			14,466,583	
Totals	20,783,081	2,028,889	22,838,439	(26,469)



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007**

Detail

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	(2,102,423)	0	0	0	0	777	0
EQUIPMENT USE	0	(161,972)	0	0	0	777	0
INSURANCE	0	0	(41,078)	0	0	2,398	0
MAINTENANCE	3,502	2,896	6,450	(2,943,555)	7,037	30,090	9,560
COUNTY EXECUTIVE	4,289	280	24	8,923	(321,609)	2,446	1,793
FINANCE DEPARTMENT	11,265	11,318	70	23,593	25,630	(922,994)	5,178
HUMAN RESOURCES	9,056	0	64	19,443	18,857	7,276	(878,753)
PURCHASING	2,046	1,053	33	4,284	7,891	2,315	2,668
PRINTING/MAIL SERVICE	4,758	1,675	21	9,964	0	5,078	1,778
INFORMATION SYSTEMS	26,667	116,140	86	55,847	17,684	10,959	7,115
CORPORATION COUNSEL	5,403	490	60	11,314	19,698	6,051	4,979
COUNTY TREASURER	4,971	421	2,408	10,411	1,959	9,069	4,002
FAMILY COURT	26,217	1,274	54	54,906	2,014	6,681	4,446
SHERIFF'S DEPARTMENT	122,760	5,257	13,515	158,045	26,638	61,033	127,370
CHILD SUPPORT	0	0	360	0	7,891	20,579	29,346
HUMAN SERVICES	221,002	0	5,779	243,346	24,900	257,931	203,491
RIDGEWOOD	0	0	4,333	1,860	16,843	77,878	181,950
DETENTION CENTER	88,404	0	322	189,802	5,987	14,793	26,678
COUNTY JAIL	999,143	5,187	1,226	1,039,827	24,624	45,325	105,230
COUNTY CLERK	6,492	701	38	13,597	1,959	2,391	3,112
DISTRICT ATTORNEY	22,764	2,803	112	47,676	2,966	22,856	9,249
VICTIMS/WITNESS	12,605	1,121	62	26,398	1,959	3,443	5,069
VICTIM ADVOCATE	908	0	8	1,902	0	992	667
DISPUTE RESOLUTION	2,228	0	0	4,666	0	0	0
EMERGENCY	16,164	1,402	15	19,208	14,553	2,867	1,227
CENTRAL COURTS	407,592	8,552	366	534,758	10,911	182,504	30,234
HARBOR/MARINA	0	0	0	0	10,857	0	0
CODE ADMINISTRATION	0	0	113	0	1,007	9,560	9,337
UW EXTENSION	0	0	5	0	2,966	5,854	444
PARKS	0	0	316	0	5,932	21,704	26,145
HIGHWAY	0	0	2,450	0	5,987	37,936	63,057
LAND CONSERVATION	0	0	38	0	0	3,096	3,112
HOUSING AUTHORITY	0	0	0	0	0	419	0
LAKESHORES LIBRARY	0	0	0	0	2,855	0	0
DEPT OF WORKFORCE	11,550	0	0	4,212	0	0	0
GATEWAY TECHNICAL	3,622	0	0	5,423	0	0	0

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RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Detail Of Allocated Costs

Detail

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	3,622	0	0	7,778	0	0	0
KAISER GROUP	3,622	0	0	7,778	0	0	0
KIND-CARE	907	0	0	1,949	0	0	0
CHILDREN FIRST	3,262	0	0	7,004	0	0	0
OTHER DEPARTMENTS	77,602	1,402	2,750	184,781	46,059	67,676	11,516
Direct Billings	0	0	0	244,860	0	0	0
Unallocated	0	0	0	0	5,945	240	0
Total	0	0	0	0	0	0	0



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007**

Detail

Detail Of Allocated Costs

Department	8.5	9.5	10.5	11.5	12.5	13.5	14.5
	PURCHASING	PRINTING/MAIL	INFORMATION	CORPORATION	COUNTY TREASURER	FAMILY COURT	SHERIFFS
BUILDING USE	0	0	0	0	0	0	0
EQUIPMENT USE	0	0	0	0	0	0	0
INSURANCE	0	0	0	5,986	62	0	0
MAINTENANCE	24,040	286	6,316	2,770	1,224	0	0
COUNTY EXECUTIVE	164	510	6,519	53,940	133	0	0
FINANCE DEPARTMENT	35,692	883	132,165	18,097	777	0	0
HUMAN RESOURCES	410	4,043	63,102	9,366	329	0	0
PURCHASING	(280,386)	323	37,732	2,738	107	0	0
PRINTING/MAIL SERVICE	819	(182,417)	3,159	0	340	0	0
INFORMATION SYSTEMS	7,787	724	(1,541,618)	2,738	1,656	0	0
CORPORATION COUNSEL	2,254	561	13,218	(590,983)	339	0	0
COUNTY TREASURER	614	7,364	89,712	13,819	(516,565)	0	0
FAMILY COURT	1,024	4,194	3,526	0	953	(786,986)	0
SHERIFF'S DEPARTMENT	15,266	7,494	224,730	36,732	8,193	0	(13,604,530)
CHILD SUPPORT	5,327	18,741	2,592	28,358	1,852	33,599	7,054
HUMAN SERVICES	11,270	48,757	99,352	237,530	20,217	0	0
RIDGEWOOD	27,356	4,410	66,085	14,453	8,458	0	0
DETENTION CENTER	3,894	2,447	0	0	1,439	0	0
COUNTY JAIL	9,016	2,928	66,050	19,120	5,054	0	0
COUNTY CLERK	1,230	10,447	27,496	9,563	2,566	0	0
DISTRICT ATTORNEY	1,128	7,675	58,184	1,418	1,114	0	0
VICTIMS/WITNESS	614	2,103	27,043	0	212	0	0
VICTIM ADVOCATE	410	257	51	0	62	0	0
DISPUTE RESOLUTION	0	0	0	0	0	0	0
EMERGENCY	2,152	187	6,605	1,418	212	0	0
CENTRAL COURTS	5,943	25,433	13,366	1,418	8,704	0	0
HARBOR/MARINA	0	0	2,546	0	0	0	0
CODE ADMINISTRATION	3,894	2,597	65,706	24,275	1,362	0	0
UW EXTENSION	2,766	3,729	13,360	0	458	0	0
PARKS	26,537	864	509	9,002	4,436	0	0
HIGHWAY	44,570	1,382	65,969	18,606	4,249	0	0
LAND CONSERVATION	2,971	432	134	6,069	432	0	0
HOUSING AUTHORITY	0	0	198	0	0	0	0
LAKESHORES LIBRARY	0	0	0	0	0	0	0
DEPT OF WORKFORCE	0	0	0	0	0	0	0
GATEWAY TECHNICAL	0	0	0	0	0	0	0

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**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007**

Detail

Detail Of Allocated Costs

Department	8.5 PURCHASING	9.5 PRINTING/MAIL	10.5 INFORMATION	11.5 CORPORATION COUNTY	12.5 TREASURER	13.5 FAMILY COURT	14.5 SHERIFF'S
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 DEPARTMENTS	43,238	23,646	430,001	73,567	7,820	0	0
Direct Billings	0	0	16,192	0	0	227,339	96,931
Unallocated	0	0	0	0	433,805	526,048	13,500,545
Total	0	0	0	0	0	0	0



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
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
PRINTING/MAIL SERVICE	0
INFORMATION SYSTEMS	0
CORPORATION COUNSEL	0
COUNTY TREASURER	0
FAMILY COURT	0
SHERIFF'S DEPARTMENT	0
CHILD SUPPORT	155,699
HUMAN SERVICES	1,373,575
RIDGEWOOD	403,626
DETENTION CENTER	333,766
COUNTY JAIL	2,322,730
COUNTY CLERK	79,592
DISTRICT ATTORNEY	177,945
VICTIMS/WITNESS	80,629
VICTIM ADVOCATE	5,257
DISPUTE RESOLUTION	6,894
EMERGENCY	66,010
CENTRAL COURTS	1,229,781
HARBOR/MARINA	13,403
CODE ADMINISTRATION	117,851
UW EXTENSION	29,582
PARKS	95,445
HIGHWAY	244,206
LAND CONSERVATION	16,284
HOUSING AUTHORITY	617
LAKESHORES LIBRARY	2,855
DEPT OF WORKFORCE	15,762
GATEWAY TECHNICAL	9,045

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**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Detail Of Allocated Costs**

Department	Total Plan Allocated
W-2 CONTRACT AGENCY	11,400
KAISER GROUP	11,400
KIND-CARE	2,856
CHILDREN FIRST	10,266
OTHER DEPARTMENTS	970,058
Direct Billings	585,322
Unallocated	14,466,583
Total	22,838,439



**RACINE COUNTY, WISCONSIN
 CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
BUILDING USE		
1.4.1 COURTHOUSE	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS
1.4.2 LAW ENF CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS
1.4.3 BURLINGTON CTR	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS
1.4.4 SERVICE CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS
EQUIPMENT USE		
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
INSURANCE		
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
MAINTENANCE		
4.4.1 COURTHOUSE	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS
4.4.2 LAW ENF CENTER	USABLE SQUARE FOOTAGE OF OCCUPIED SPACE	COUNTY BLUEPRINTS/BUILDINGS & 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/BUILDINGS & 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
COUNTY EXECUTIVE		
5.4.1 EXECUTIVE ADMIN	ANALYSIS OF EFFORT EXPENDED BY DEPARTMENT	COUNTY EXECUTIVE & STAFF
FINANCE DEPARTMENT		
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, 2007
 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
HUMAN RESOURCES		
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
PURCHASING DEPARTMENT		
8.4.1 PURCHASING SVCS	PURCHASE ORDER TRANSACTIONS BY DEPARTMENT	COUNTY FINANCIAL RECORDS
PRINTING/MAIL SERVICE		
9.4.1 PRINTING	PRINTING CHARGES BY DEPARTMENT	COUNTY FINANCIAL RECORDS
9.4.2 KONICA	COPY CLICKS BY DEPARTMENT	PRINTSHOP RECORDS
9.4.3 POSTAGE	POSTAGE CHARGES BY DEPARTMENT	COUNTY FINANCIAL RECORDS
INFORMATION SYSTEMS		
10.4.1 CHILD SUPPORT	100% ALLOCATION TO CHILD SUPPORT	CHILD SUPPORT EXPENDITURE REPORTS/COUNTY FINANCIAL RECORDS
10.4.2 DATA PROCESSING	RELATIVE USAGE PERCENTAGE BY BENEFITING DEPARTMENT	INFORMATION SYSTEMS DEPARTMENT RECORDS
10.4.3 SPECIFIC IS	DIRECT ALLOCATION TO BENEFITING DEPARTMENTS	COUNTY FINANCIAL RECORDS
10.4.4 PHONE SYSTEM	NUMBER OF PHONE LINE ASSIGNED BY DEPARTMENT	INFORMATION SYSTEMS DEPARTMENT RECORDS
10.4.5 PRINTSHOP	DIRECT ALLOCATION TO BENEFITING DEPARTMENTS	INFORMATION SYSTEMS STAFF
10.4.6 ROD TECHNOLOGY	DIRECT ALLOCATION TO BENEFITING DEPARTMENTS	INFORMATION SYSTEMS STAFF
10.4.7 LEAP	AVERAGE NUMBER OF USERS BY AGENCY	INFORMATION SYSTEMS STAFF
CORPORATION COUNSEL		
11.4.1 LEGAL SERVICES	ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT	CORPORATION COUNSEL & STAFF
COUNTY TREASURER		
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, 2007
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

Fiscal 2007

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, 2007, is \$12,561,455. A use charge equal to two percent of that amount (\$251,229) 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 2007 interest expense of \$55,690 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, 2007, is \$32,584,800. A use charge equal to two percent of that amount (\$651,696) 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 2007 interest expense of \$786,070 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

Fiscal 2007

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, 2007. 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, 2007
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		777	777	
Total Allocated Additions:		777	777	777
BUILDING USE CHARGE	1,258,379			
INTEREST EXPENSE	843,267			
Total Departmental Cost Adjustments:	2,101,646			2,101,646
Total To Be Allocated:	2,101,646	777		2,102,423

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department BUILDING USE

	Total	General & Admin	COURTHOUSE	LAW ENF CENTER	BURLINGTON CTR
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
BUILDING USE CHARGE	1,258,379	0	251,229	651,696	14,959
INTEREST EXPENSE	843,267	0	55,690	786,070	0
Functional Cost					
Allocation Step 1	2,101,646	0	306,919	1,437,766	14,959
Allocation Step 2	2,101,646	0	306,919	1,437,766	14,959
Inbound- All Others	777	777	0	0	0
Reallocate Admin Costs	(777)	(777)	113	532	6
2nd Allocation	777	0	113	532	6
Total For 01 BUILDING USE					
Total Allocated	2,102,423	0	307,032	1,438,298	14,965



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department BUILDING USE

SERVICE CENTER

Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
BUILDING USE CHARGE	340,495
INTEREST EXPENSE	1,507
Functional Cost	342,002
Allocation Step 1	
1st Allocation	342,002
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	126
2nd Allocation	126
Total For 01 BUILDING USE	
Total Allocated	342,128



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department BUILDING USE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - COURTHOUSE							
MAINTENANCE	917.50	1.1405	3,501		3,501	1	3,502
COUNTY EXECUTIVE	1,100.00	1.3674	4,197		4,197	2	4,199
FINANCE DEPARTMENT	2,951.50	3.6690	11,261		11,261	4	11,265
PURCHASING DEPARTMENT	536.00	0.6663	2,045		2,045	1	2,046
PRINTING/MAIL SERVICE	1,246.50	1.5495	4,756		4,756	2	4,758
INFORMATION SYSTEMS	6,986.75	8.6852	26,657		26,657	10	26,667
CORPORATION COUNSEL	1,415.50	1.7596	5,401		5,401	2	5,403
COUNTY TREASURER	1,302.50	1.6191	4,969		4,969	2	4,971
FAMILY COURT COMMISSIONER	6,869.00	8.5389	26,207		26,207	10	26,217
COUNTY CLERK	1,701.00	2.1145	6,490		6,490	2	6,492
DISTRICT ATTORNEY	5,964.50	7.4145	22,756		22,756	8	22,764
VICTIMS/WITNESS	3,302.50	4.1053	12,600		12,600	5	12,605
VICTIM ADVOCATE	238.00	0.2959	908		908		908
DISPUTE RESOLUTION	583.75	0.7257	2,227		2,227	1	2,228
EMERGENCY MANAGEMENT	593.00	0.7372	2,262		2,262	1	2,263
CENTRAL COURTS	27,497.00	34.1816	104,910		104,910	38	104,948
OTHER DEPARTMENTS	17,239.00	21.4298	65,772		65,772	24	65,796
Sub Total	80,444.00	100.0000	306,919		306,919	113	307,032
TOTAL	80,444.00	100.0000	306,919		306,919	113	307,032

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, 2007
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	8.5247	122,565		122,565	45	122,610
COUNTY JAIL	143,751.00	69.4670	998,773		998,773	370	999,143
EMERGENCY MANAGEMENT	2,000.00	0.9565	13,896		13,896	5	13,901
CENTRAL COURTS	43,542.77	21.0418	302,532		302,532	112	302,644
SubTotal	206,934.27	100.0000	1,437,766		1,437,766	532	1,438,298
TOTAL	206,934.27	100.0000	1,437,766		1,437,766	532	1,438,298

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, 2007
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		90		90
SHERIFF'S DEPARTMENT	120.00	1.0000	150		150		150
HUMAN SERVICES	8,536.00	71.1333	10,640		10,640	4	10,644
DEPT OF WORKFORCE DEVELOPMENT	2,000.00	16.6667	2,493		2,493	1	2,494
OTHER DEPARTMENTS	1,272.00	10.6000	1,586		1,586	1	1,587
SubTotal	12,000.00	100.0000	14,959		14,959	6	14,965
TOTAL	12,000.00	100.0000	14,959		14,959	6	14,965

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, 2007
Schedule 4 - Detail Activity Allocations
For Department BUILDING USE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - SERVICE CENTER							
HUMAN RESOURCES	2,415.00	2.6470	9,053		9,053	3	9,056
HUMAN SERVICES	56,097.00	61.4848	210,279		210,279	79	210,358
DETENTION CENTER	23,575.00	25.8393	88,371		88,371	33	88,404
DEPT OF WORKFORCE DEVELOPMENT	2,415.00	2.6470	9,053		9,053	3	9,056
GATEWAY TECHNICAL COLLEGE	966.00	1.0588	3,621		3,621	1	3,622
W-2 CONTRACT AGENCY	966.00	1.0588	3,621		3,621	1	3,622
KAISER GROUP	966.00	1.0588	3,621		3,621	1	3,622
KIND-CARE	242.00	0.2652	907		907		907
CHILDREN FIRST	870.00	0.9536	3,261		3,261	1	3,262
OTHER DEPARTMENTS	2,725.00	2.9867	10,215		10,215	4	10,219
SubTotal	91,237.00	100.0000	342,002		342,002	126	342,128
TOTAL	91,237.00	100.0000	342,002		342,002	126	342,128

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE
Allocation Source: COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS



All Monetary Values Are \$ Dollars
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RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	BURLINGTON CTR	SERVICE CENTER
MAINTENANCE	3,502	3,502	0	0	0
COUNTY EXECUTIVE	4,289	4,199	0	90	0
FINANCE DEPARTMENT	11,265	11,265	0	0	0
HUMAN RESOURCES	9,056	0	0	0	9,056
PURCHASING	2,046	2,046	0	0	0
PRINTING/MAIL SERVICE	4,758	4,758	0	0	0
INFORMATION SYSTEMS	26,667	26,667	0	0	0
CORPORATION COUNSEL	5,403	5,403	0	0	0
COUNTY TREASURER	4,971	4,971	0	0	0
FAMILY COURT	26,217	26,217	0	0	0
SHERIFF'S DEPARTMENT	122,760	0	122,610	150	0
HUMAN SERVICES	221,002	0	0	10,644	210,358
DETENTION CENTER	88,404	0	0	0	88,404
COUNTY JAIL	999,143	0	999,143	0	0
COUNTY CLERK	6,492	6,492	0	0	0
DISTRICT ATTORNEY	22,764	22,764	0	0	0
VICTIMS/WITNESS	12,605	12,605	0	0	0
VICTIM ADVOCATE	908	908	0	0	0
DISPUTE RESOLUTION	2,228	2,228	0	0	0
EMERGENCY	16,164	2,263	13,901	0	0
CENTRAL COURTS	407,592	104,948	302,644	0	0
DEPT OF WORKFORCE	11,550	0	0	2,494	9,056
GATEWAY TECHNICAL	3,622	0	0	0	3,622
W-2 CONTRACT AGENCY	3,622	0	0	0	3,622
KAISER GROUP	3,622	0	0	0	3,622
KIND-CARE	907	0	0	0	907
CHILDREN FIRST	3,262	0	0	0	3,262
OTHER DEPARTMENTS	77,602	65,796	0	1,587	10,219
Direct Billed	0	0	0	0	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department BUILDING USE

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	BURLINGTON CTR	SERVICE CENTER
Total	2,102,423	307,032	1,438,298	14,965	342,128



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
EQUIPMENT USE

Fiscal 2007

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 2007 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 2007 of \$841 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 2007 of \$3,841 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, 2007
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		777	777	
Total Allocated Additions:		777	777	777
DEPRECIATION EXPENSE	156,513			
INTEREST EXPENSE	4,682			
Total Departmental Cost Adjustments:	161,195			161,195
Total To Be Allocated:	161,195	777		161,972

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule 3 - Costs Allocated By Activity
For Department EQUIPMENT USE

	Total	General & Admin	EQUIPMENT	INTEREST EXPENSE	PHONE SYSTEM
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
DEPRECIATION EXPENSE	156,513	0	127,010	0	29,503
INTEREST EXPENSE	4,682	0	0	841	3,841
Functional Cost	161,195	0	127,010	841	33,344
Allocation Step 1					
1st Allocation	161,195	0	127,010	841	33,344
Allocation Step 2					
Inbound- All Others	777	777	0	0	0
Reallocate Admin Costs	(777)	(777)	612	4	161
2nd Allocation	777	0	612	4	161
Total For 02 EQUIPMENT USE	161,972	0	127,622	845	33,505
Total Allocated					



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
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	2,090.00	1.3354	1,696		1,696	8	1,704
FINANCE DEPARTMENT	13,279.00	8.4843	10,776		10,776	52	10,828
PURCHASING DEPARTMENT	861.00	0.5501	699		699	3	702
PRINTING/MAIL SERVICE	1,882.00	1.2025	1,527		1,527	7	1,534
INFORMATION SYSTEMS	138,128.00	88.2533	112,090		112,090	541	112,631
FAMILY COURT COMMISSIONER	273.00	0.1744	222		222	1	223
SubTotal	156,513.00	100.0000	127,010		127,010	612	127,622
TOTAL	156,513.00	100.0000	127,010		127,010	612	127,622

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, 2007
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	841		841	4	845
SubTotal	100.00	100.0000	841		841	4	845
TOTAL	100.00	100.0000	841		841	4	845

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, 2007
Schedule .4 - Detail Activity Allocations
For Department EQUIPMENT USE

Receiving Department	Activity - PHONE SYSTEM	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE		17	3.5565	1,186		1,186	6	1,192
COUNTY EXECUTIVE		4	0.8368	279		279	1	280
FINANCE DEPARTMENT		7	1.4644	488		488	2	490
PURCHASING DEPARTMENT		5	1.0460	349		349	2	351
PRINTING/MAIL SERVICE		2	0.4184	140		140	1	141
INFORMATION SYSTEMS		38	7.9498	2,651		2,651	13	2,664
CORPORATION COUNSEL		7	1.4644	488		488	2	490
COUNTY TREASURER		6	1.2552	419		419	2	421
FAMILY COURT COMMISSIONER		15	3.1381	1,046		1,046	5	1,051
SHERIFF'S DEPARTMENT		75	15.6904	5,232		5,232	25	5,257
COUNTY JAIL		74	15.4812	5,162		5,162	25	5,187
COUNTY CLERK		10	2.0921	698		698	3	701
DISTRICT ATTORNEY		40	8.3682	2,790		2,790	13	2,803
VICTIMS/WITNESS		16	3.3473	1,116		1,116	5	1,121
EMERGENCY MANAGEMENT		20	4.1841	1,395		1,395	7	1,402
CENTRAL COURTS		122	25.5230	8,510		8,510	42	8,552
OTHER DEPARTMENTS		20	4.1841	1,395		1,395	7	1,402
SubTotal		478	100.0000	33,344		33,344	161	33,505
TOTAL		478	100.0000	33,344		33,344	161	33,505

Allocation Basis: NUMBER OF TELEPHONE LINES ASSIGNED BY DEPARTMENT

Allocation Source: INFORMATION SYSTEMS DEPARTMENT RECORDS



All Monetary Values Are \$ Dollars
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RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department EQUIPMENT USE

Receiving Department	Total	EQUIPMENT	INTEREST EXPENSE	PHONE SYSTEM
MAINTENANCE	2,896	1,704	0	1,192
COUNTY EXECUTIVE	280	0	0	280
FINANCE DEPARTMENT	11,318	10,828	0	490
PURCHASING	1,053	702	0	351
PRINTING/MAIL SERVICE	1,675	1,534	0	141
INFORMATION SYSTEMS	116,140	112,631	845	2,664
CORPORATION COUNSEL	490	0	0	490
COUNTY TREASURER	421	0	0	421
FAMILY COURT	1,274	223	0	1,051
SHERIFF'S DEPARTMENT	5,257	0	0	5,257
COUNTY JAIL	5,187	0	0	5,187
COUNTY CLERK	701	0	0	701
DISTRICT ATTORNEY	2,803	0	0	2,803
VICTIMS/WITNESS	1,121	0	0	1,121
EMERGENCY	1,402	0	0	1,402
CENTRAL COURTS	8,552	0	0	8,552
OTHER DEPARTMENTS	1,402	0	0	1,402
Direct Billed	0	0	0	0
Total	161,972	127,622	845	33,505

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
INSURANCE

Fiscal 2007

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, 2007
Schedule .2 - Costs To Be Allocated
For Department INSURANCE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	32,632			32,632
FINANCE DEPARTMENT		2,398	2,398	
CORPORATION COUNSEL		5,986	5,986	
COUNTY TREASURER		62	62	
Total Allocated Additions:		8,446	8,446	8,446
Total To Be Allocated:	32,632	8,446		41,078

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE

	Total	General & Admin	PROPERTY INS	BOILER INS	EMPLOYEE INS
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
EMPLOYEE BONDS	9,332	0	0	0	7,457
FIRE & EXTENDED INS	15,536	0	15,536	0	0
BOILER INSURANCE	7,764	0	0	7,764	0
Departmental Totals					
Total Expenditures	32,632	0	15,536	7,764	7,457
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Allocation Step 1	32,632	0	15,536	7,764	7,457
Allocation Step 2	32,632	0	15,536	7,764	7,457
Inbound- All Others	8,446	8,446	0	0	0
Reallocate Admin Costs	(8,446)	(8,446)	4,021	2,010	1,930
2nd Allocation	8,446	0	4,021	2,010	1,930
Total For 03 INSURANCE					
Total Allocated	41,078	0	19,557	9,774	9,387



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department INSURANCE**

SPECIFIC INS

Wages & Benefits	
SALARIES & WAGES	0
FRINGE BENEFITS	0
Other Expense & Cost	
EMPLOYEE BONDS	1,875
FIRE & EXTENDED INS	0
BOILER INSURANCE	0
Departmental Totals	
Total Expenditures	1,875
Deductions	
Total Deductions	0
Functional Cost	
Allocation Step 1	1,875
1st Allocation	1,875
Allocation Step 2	
Inbound- All Others	0
Reallocate Admin Costs	485
2nd Allocation	485
Total For 03 INSURANCE	
Total Allocated	2,360



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule 4 - Detail Activity Allocations
For Department INSURANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - PROPERTY INS							
MAINTENANCE	42,688,485	20.9317	3,252		3,252	842	4,094
SHERIFF'S DEPARTMENT	84,613,434	41.4892	6,446		6,446	1,668	8,114
CHILD SUPPORT	54,100	0.0265	4		4	1	5
HUMAN SERVICES	28,067,293	13.7624	2,138		2,138	553	2,691
RIDGEWOOD	18,625,528	9.1328	1,419		1,419	367	1,786
HIGHWAY	12,004,491	5.8862	914		914	237	1,151
OTHER DEPARTMENTS	17,888,162	8.7712	1,363		1,363	353	1,716
SubTotal	203,941,493	100.0000	15,536		15,536	4,021	19,557
TOTAL	203,941,493	100.0000	15,536		15,536	4,021	19,557

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, 2007
Schedule .4 - Detail Activity Allocations
For Department INSURANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE	38,195,628	22.7719	1,768		1,768	458	2,226
SHERIFF'S DEPARTMENT	67,077,188	39.9907	3,105		3,105	804	3,909
HUMAN SERVICES	21,700,744	12.9378	1,004		1,004	260	1,264
RIDGEWOOD	16,216,259	9.6680	751		751	194	945
HIGHWAY	9,196,824	5.4831	426		426	110	536
OTHER DEPARTMENTS	15,344,870	9.1485	710		710	184	894
SubTotal	167,731,513	100.0000	7,764		7,764	2,010	9,774
TOTAL	167,731,513	100.0000	7,764		7,764	2,010	9,774

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, 2007
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

Receiving Department	Activity - EMPLOYEE INS	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MAINTENANCE		12.00	1.3755	103		103	27	130
COUNTY EXECUTIVE		2.25	0.2579	19		19	5	24
FINANCE DEPARTMENT		6.50	0.7451	56		56	14	70
HUMAN RESOURCES		6.00	0.6878	51		51	13	64
PURCHASING DEPARTMENT		3.00	0.3439	26		26	7	33
PRINTING/MAIL SERVICE		2.00	0.2293	17		17	4	21
INFORMATION SYSTEMS		8.00	0.9170	68		68	18	86
CORPORATION COUNSEL		5.60	0.6419	48		48	12	60
COUNTY TREASURER		4.50	0.5158	38		38	10	48
FAMILY COURT COMMISSIONER		5.00	0.5731	43		43	11	54
SHERIFF'S DEPARTMENT		138.65	15.8931	1,185		1,185	307	1,492
CHILD SUPPORT		33.00	3.7827	282		282	73	355
HUMAN SERVICES		169.50	19.4294	1,449		1,449	375	1,824
RIDGEWOOD		148.90	17.0681	1,273		1,273	329	1,602
DETENTION CENTER		30.00	3.4388	256		256	66	322
COUNTY JAIL		114.00	13.0676	974		974	252	1,226
COUNTY CLERK		3.50	0.4012	30		30	8	38
DISTRICT ATTORNEY		10.40	1.1921	89		89	23	112
VICTIMS/WITNESS		5.70	0.6534	49		49	13	62
VICTIM ADVOCATE		0.75	0.0860	6		6	2	8
EMERGENCY MANAGEMENT		1.38	0.1582	12		12	3	15
CENTRAL COURTS		34.00	3.8973	291		291	75	366
CODE ADMINISTRATION		10.50	1.2036	90		90	23	113
UW EXTENSION		0.50	0.0573	4		4	1	5
PARKS		29.40	3.3701	251		251	65	316
HIGHWAY		70.91	8.1282	606		606	157	763
LAND CONSERVATION		3.50	0.4012	30		30	8	38
OTHER DEPARTMENTS		12.95	1.4844	111		111	29	140
SubTotal		872.39	100.0000	7,457		7,457	1,930	9,387
TOTAL		872.39	100.0000	7,457		7,457	1,930	9,387



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department INSURANCE

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

**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
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		1,875	485	2,360
SubTotal	1,875.00	100.0000	1,875		1,875	485	2,360
TOTAL	1,875.00	100.0000	1,875		1,875	485	2,360

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, 2007
 Schedule .5 - Allocation Summary
 For Department INSURANCE

Receiving Department	Total	PROPERTY INS	BOILER INS	EMPLOYEE INS	SPECIFIC INS
MAINTENANCE	6,450	4,094	2,226	130	0
COUNTY EXECUTIVE	24	0	0	24	0
FINANCE DEPARTMENT	70	0	0	70	0
HUMAN RESOURCES	64	0	0	64	0
PURCHASING	33	0	0	33	0
PRINTING/MAIL SERVICE	21	0	0	21	0
INFORMATION SYSTEMS	86	0	0	86	0
CORPORATION COUNSEL	60	0	0	60	0
COUNTY TREASURER	2,408	0	0	48	2,360
FAMILY COURT	54	0	0	54	0
SHERIFF'S DEPARTMENT	13,515	8,114	3,909	1,492	0
CHILD SUPPORT	360	5	0	355	0
HUMAN SERVICES	5,779	2,691	1,264	1,824	0
RIDGEWOOD	4,333	1,786	945	1,602	0
DETENTION CENTER	322	0	0	322	0
COUNTY JAIL	1,226	0	0	1,226	0
COUNTY CLERK	38	0	0	38	0
DISTRICT ATTORNEY	112	0	0	112	0
VICTIMS/WITNESS	62	0	0	62	0
VICTIM ADVOCATE	8	0	0	8	0
EMERGENCY	15	0	0	15	0
CENTRAL COURTS	366	0	0	366	0
CODE ADMINISTRATION	113	0	0	113	0
UW EXTENSION	5	0	0	5	0
PARKS	316	0	0	316	0
HIGHWAY	2,450	1,151	536	763	0
LAND CONSERVATION	38	0	0	38	0
OTHER DEPARTMENTS	2,750	1,716	894	140	0
Direct Billed	0	0	0	0	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department INSURANCE

Receiving Department	Total	PROPERTY INS	BOILER INS	EMPLOYEE INS	SPECIFIC INS
Total	41,078	19,557	9,774	9,387	2,360



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
MAINTENANCE

Fiscal 2007

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, 2007
 Schedule .2 - Costs To Be Allocated
 For Department MAINTENANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:				
BUILDING USE	2,849,384			2,849,384
EQUIPMENT USE	3,501	1	3,502	
INSURANCE	2,882	14	2,896	
MAINTENANCE	5,123	1,327	6,450	
COUNTY EXECUTIVE		7,149	7,149	
FINANCE DEPARTMENT		7,037	7,037	
HUMAN RESOURCES		30,090	30,090	
PURCHASING DEPARTMENT		9,560	9,560	
PRINTING/MAIL SERVICE		24,040	24,040	
INFORMATION SYSTEMS		286	286	
CORPORATION COUNSEL		6,316	6,316	
COUNTY TREASURER		2,770	2,770	
		1,224	1,224	
Total Allocated Additions:	11,506	89,814	101,320	101,320
BUILDING VANDALISM REIMB	0			
MISC REVENUE	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	2,860,890	89,814		2,950,704



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department MAINTENANCE

	Total	General & Admin	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER
Wages & Benefits					
SALARIES & WAGES	580,782	175,628	62,783	280,576	51,980
FRINGE BENEFITS	285,578	86,359	30,871	137,963	25,559
Other Expense & Cost					
NL PREVENTIVE REPAIRS	15,456	0	2,700	10,091	2,665
NL BUILDING REPAIRS	197,354	0	66,898	114,757	15,699
WASTE DISPOSAL	12,718	0	2,863	7,155	2,700
JANITORIAL	149,388	0	63,976	51,516	33,896
PEST CONTROL	1,442	0	0	278	1,164
WATER/SEWAGE	143,862	0	2,852	124,817	14,381
MAINTENANCE CONTRACTS	7,221	0	0	0	7,221
FIRE ALARMS	1,756	0	461	790	505
BUILDING AUTOMATION	192,765	0	8,696	98,314	85,755
BUILDING PATROL	9,504	0	4,752	0	4,752
HVAC	20,430	0	0	3,116	17,314
COURTHOUSE CLOCKS	0	0	0	0	0
ELEVATORS	68,299	0	20,868	32,551	14,880
MATS	1,021	0	0	1,021	0
TELEPHONE	4,204	1,271	454	2,032	376
PUBLIC LIABILITY EXPENSE	5,808	0	2,324	2,893	591
TRAVEL	1,758	532	190	849	157
TRAINING	437	132	47	212	39
OFFICE SUPPLIES	707	0	707	0	0
COPY COSTS	894	270	97	432	80
PRINTING	0	0	0	0	0
PUBLICATIONS	1,255	380	136	606	112
POSTAGE	77	23	8	38	7
DUES	531	161	57	256	48
UNIFORMS	1,503	0	740	634	129
EQUIPMENT SUPPLIES	0	0	0	0	0
MAINTENANCE SUPPLIES	21,025	0	10,208	9,882	935
JANITORIAL SUPPLIES	28,126	0	7,133	5,862	15,131
NATURAL GAS	341,491	0	91,098	121,400	106,206
ELECTRIC	753,992	0	183,351	297,580	244,264
EQUIPMENT REPAIRS	0	0	0	0	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department MAINTENANCE

	Total	General & Admin	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER
Departmental Totals					
Total Expenditures	2,849,384	264,756	564,270	1,305,621	646,546
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
BUILDING VANDALISM REIMB	0	0	0	0	0
MISC REVENUE	0	0	0	0	0
Functional Cost					
Total	2,849,384	264,756	564,270	1,305,621	646,546
Allocation Step 1					
Inbound- 03 INSURANCE: PROPERTY INS	3,252	0	2,014	1,162	0
Inbound- 03 INSURANCE: BOILER INS	1,768	0	1,095	629	0
Inbound- All Others	6,486	6,486	0	0	0
Reallocate Admin Costs		(271,242)	59,428	136,939	67,720
1st Allocation	2,860,890	0	626,807	1,444,351	714,266
Allocation Step 2					
Inbound- 03 INSURANCE: PROPERTY INS	842	0	521	301	0
Inbound- 03 INSURANCE: BOILER INS	458	0	284	163	0
Inbound- 06 FINANCE DEPARTMENT	30,090	0	4,427	19,776	5,842
Inbound- 08 PURCHASING DEPARTMENT	24,040	0	3,310	14,797	5,899
Inbound- 12 COUNTY TREASURER	1,224	447	115	511	150
Inbound- All Others	33,160	33,160	0	0	0
Reallocate Admin Costs		(33,607)	7,363	16,967	8,391
2nd Allocation	89,814	0	16,020	52,515	20,282
Total For 04 MAINTENANCE					
Total Allocated	2,950,704	0	642,827	1,496,866	734,548



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department MAINTENANCE**

	BURLINGTON CTR	SCHOOLS	COUNTY BOARD	PATROL STATION	SPECIFIC MAINT
Wages & Benefits					
SALARIES & WAGES	639	0	0	0	9,176
FRINGE BENEFITS	314	0	0	0	4,512
Other Expense & Cost					
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	480	0	0	0	0
MAINTENANCE CONTRACTS	0	0	1,332	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	5	0	0	0	66
PUBLIC LIABILITY EXPENSE	0	0	0	0	0
TRAVEL	2	0	0	0	28
TRAINING	0	0	0	0	7
OFFICE SUPPLIES	0	0	0	0	0
COPY COSTS	1	0	0	0	14
PRINTING	0	0	0	0	0
PUBLICATIONS	1	0	0	0	20
POSTAGE	0	0	0	0	1
DUES	1	0	0	0	8
UNIFORMS	0	0	0	0	0
EQUIPMENT SUPPLIES	0	0	0	0	0
MAINTENANCE SUPPLIES	0	0	0	0	0
JANITORIAL SUPPLIES	0	0	0	0	0
NATURAL GAS	4,775	0	2,947	15,065	0
ELECTRIC	12,910	0	5,242	10,645	0
EQUIPMENT REPAIRS	0	0	0	0	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department MAINTENANCE

	BURLINGTON CTR	SCHOOLS	COUNTY BOARD	PATROL STATION	SPECIFIC MAINT
Departmental Totals					
Total Expenditures	19,128	0	8,189	27,042	13,832
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
BUILDING VANDALISM REIMB	0	0	0	0	0
MISC REVENUE	0	0	0	0	0
Functional Cost					
19,128	0	8,189	27,042	13,832	
Allocation Step 1					
Inbound- 03 INSURANCE: PROPERTY INS	76	0	0	0	0
Inbound- 03 INSURANCE: BOILER INS	44	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	2,016	0	858	2,832	1,449
1st Allocation	21,264	0	9,047	29,874	15,281
Allocation Step 2					
Inbound- 03 INSURANCE: PROPERTY INS	20	0	0	0	0
Inbound- 03 INSURANCE: BOILER INS	11	0	0	0	0
Inbound- 06 FINANCE DEPARTMENT	45	0	0	0	0
Inbound- 08 PURCHASING DEPARTMENT	34	0	0	0	0
Inbound- 12 COUNTY TREASURER	1	0	0	0	0
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	250	0	106	351	179
2nd Allocation	361	0	106	351	179
Total For 04 MAINTENANCE					
21,625	0	9,153	30,225	15,460	
Total Allocated					



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule 4 - Detail Activity Allocations
For Department MAINTENANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - COURTHOUSE							
MAINTENANCE	917.50	1.1405	7,149		7,149		7,149
COUNTY EXECUTIVE	1,100.00	1.3674	8,571		8,571	222	8,793
FINANCE DEPARTMENT	2,951.50	3.6690	22,998		22,998	595	23,593
PURCHASING DEPARTMENT	536.00	0.6663	4,176		4,176	108	4,284
PRINTING/MAIL SERVICE	1,246.50	1.5495	9,713		9,713	251	9,964
INFORMATION SYSTEMS	6,986.75	8.6852	54,440		54,440	1,407	55,847
CORPORATION COUNSEL	1,415.50	1.7596	11,029		11,029	285	11,314
COUNTY TREASURER	1,302.50	1.6191	10,149		10,149	262	10,411
FAMILY COURT COMMISSIONER	6,869.00	8.5389	53,522		53,522	1,384	54,906
COUNTY CLERK	1,701.00	2.1145	13,254		13,254	343	13,597
DISTRICT ATTORNEY	5,964.50	7.4145	46,474		46,474	1,202	47,676
VICTIMS/WITNESS	3,302.50	4.1053	25,733		25,733	665	26,398
VICTIM ADVOCATE	238.00	0.2959	1,854		1,854	48	1,902
DISPUTE RESOLUTION	583.75	0.7257	4,548		4,548	118	4,666
EMERGENCY MANAGEMENT	593.00	0.7372	4,621		4,621	119	4,740
CENTRAL COURTS	27,497.00	34.1816	214,252		214,252	5,538	219,790
OTHER DEPARTMENTS	17,239.00	21.4298	134,324		134,324	3,473	137,797
SubTotal	80,444.00	100.0000	626,807		626,807	16,020	642,827
TOTAL	80,444.00	100.0000	626,807		626,807	16,020	642,827

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/BUILDINGS & FACILITIES RECORDS



All Monetary Values Are \$ Dollars
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**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule 4 - Detail Activity Allocations
For Department MAINTENANCE**

Receiving Department	Activity - LAW ENF CENTER	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT		17,640.50	8.5247	123,126		123,126	4,477	127,603
COUNTY JAIL		143,751.00	69.4670	1,003,347		1,003,347	36,480	1,039,827
EMERGENCY MANAGEMENT		2,000.00	0.9665	13,960		13,960	508	14,468
CENTRAL COURTS		43,542.77	21.0418	303,918		303,918	11,050	314,968
SubTotal		206,934.27	100.0000	1,444,351		1,444,351	52,515	1,496,866
TOTAL		206,934.27	100.0000	1,444,351		1,444,351	52,515	1,496,866

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, 2007
Schedule .4 - Detail Activity Allocations
For Department MAINTENANCE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - SERVICE CENTER							
HUMAN RESOURCES	2,415.00	2.6470	18,906		18,906	537	19,443
HUMAN SERVICES	56,097.00	61.4848	439,165	-223,670	215,495	12,469	227,964
DETENTION CENTER	23,575.00	25.8393	184,561		184,561	5,241	189,802
DEPT OF WORKFORCE DEVELOPMENT	2,415.00	2.6470	18,906	-18,835	71	537	608
GATEWAY TECHNICAL COLLEGE	966.00	1.0588	7,563	-2,355	5,208	215	5,423
W-2 CONTRACT AGENCY	966.00	1.0588	7,563		7,563	215	7,778
KAISER GROUP	966.00	1.0588	7,563		7,563	215	7,778
KIND-CARE	242.00	0.2652	1,895		1,895	54	1,949
CHILDREN FIRST	870.00	0.9536	6,811		6,811	193	7,004
OTHER DEPARTMENTS	2,725.00	2.9867	21,333		21,333	606	21,939
SubTotal	91,237.00	100.0000	714,266	-244,860	469,406	20,282	489,688
Direct Billed				244,860	244,860		244,860
TOTAL	91,237.00	100.0000	714,266		714,266	20,282	734,548

Allocation Basis: USABLE SQUARE FOOTAGE OF OCCUPIED SPACE

Allocation Source: COUNTY BLUEPRINTS/HUMAN SERVICES RECORDS



All Monetary Values Are \$ Dollars
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RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
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	128		128	2	130
SHERIFF'S DEPARTMENT	120.00	1.0000	213		213	4	217
HUMAN SERVICES	8,536.00	71.1333	15,125		15,125	257	15,382
DEPT OF WORKFORCE DEVELOPMENT	2,000.00	16.6667	3,544		3,544	60	3,604
OTHER DEPARTMENTS	1,272.00	10.6000	2,254		2,254	38	2,292
SubTotal	12,000.00	100.0000	21,264		21,264	361	21,625
TOTAL	12,000.00	100.0000	21,264		21,264	361	21,625

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, 2007
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								
TOTAL								

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS/CTY 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, 2007
Schedule 4 - Detail Activity Allocations
For Department MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
OTHER DEPARTMENTS	100.00	100.0000	9,047		9,047	106	9,153
SubTotal	100.00	100.0000	9,047		9,047	106	9,153
TOTAL	100.00	100.0000	9,047		9,047	106	9,153

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS/CITY FINANCIAL RECORDS



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
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
SHERIFF'S DEPARTMENT	100.00	100.0000	29,874		29,874	351	30,225
SubTotal	100.00	100.0000	29,874		29,874	351	30,225
TOTAL	100.00	100.0000	29,874		29,874	351	30,225

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, 2007
Schedule .4 - Detail Activity Allocations
For Department MAINTENANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RIDGEWOOD	0.19	12.0253	1,838		1,838	22	1,860
OTHER DEPARTMENTS	1.39	87.9747	13,443		13,443	157	13,600
SubTotal	1.58	100.0000	15,281		15,281	179	15,460
TOTAL	1.58	100.0000	15,281		15,281	179	15,460

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS/CITY FINANCIAL RECORDS



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department MAINTENANCE

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER	BURLINGTON CTR	SCHOOLS	COUNTY BOARD
MAINTENANCE	7,149	7,149	0	0	0	0	0
COUNTY EXECUTIVE	8,923	8,793	0	0	130	0	0
FINANCE DEPARTMENT	23,593	23,593	0	0	0	0	0
HUMAN RESOURCES	19,443	0	0	19,443	0	0	0
PURCHASING	4,284	4,284	0	0	0	0	0
PRINTING/MAIL SERVICE	9,964	9,964	0	0	0	0	0
INFORMATION SYSTEMS	55,847	55,847	0	0	0	0	0
CORPORATION COUNSEL	11,314	11,314	0	0	0	0	0
COUNTY TREASURER	10,411	10,411	0	0	0	0	0
FAMILY COURT	54,906	54,906	0	0	0	0	0
SHERIFF'S DEPARTMENT	158,045	0	127,603	0	217	0	0
HUMAN SERVICES	243,346	0	0	227,964	15,382	0	0
RIDGEWOOD	1,860	0	0	0	0	0	0
DETENTION CENTER	189,802	0	0	189,802	0	0	0
COUNTY JAIL	1,039,827	0	1,039,827	0	0	0	0
COUNTY CLERK	13,597	13,597	0	0	0	0	0
DISTRICT ATTORNEY	47,676	47,676	0	0	0	0	0
VICTIMS/WITNESS	26,398	26,398	0	0	0	0	0
VICTIM ADVOCATE	1,902	1,902	0	0	0	0	0
DISPUTE RESOLUTION	4,666	4,666	0	0	0	0	0
EMERGENCY	19,208	4,740	14,468	0	0	0	0
CENTRAL COURTS	534,758	219,790	314,968	0	0	0	0
DEPT OF WORKFORCE	4,212	0	0	608	3,604	0	0
GATEWAY TECHNICAL	5,423	0	0	5,423	0	0	0
WI-2 CONTRACT AGENCY	7,778	0	0	7,778	0	0	0
KAISER GROUP	7,778	0	0	7,778	0	0	0
KIND-CARE	1,949	0	0	1,949	0	0	0
CHILDREN FIRST	7,004	0	0	7,004	0	0	0
OTHER DEPARTMENTS	184,781	137,797	0	21,939	2,292	0	9,153



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department MAINTENANCE

Receiving Department	Total	COURTHOUSE	LAW ENF CENTER	SERVICE CENTER	BURLINGTON CTR	SCHOOLS	COUNTY BOARD
Direct Billed	244,860	0	0	244,860	0	0	0
Total	2,950,704	642,827	1,496,866	734,548	21,625	0	9,153



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
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
PRINTING/MAIL SERVICE	0	0
INFORMATION SYSTEMS	0	0
CORPORATION COUNSEL	0	0
COUNTY TREASURER	0	0
FAMILY COURT	0	0
SHERIFF'S DEPARTMENT	30,225	0
HUMAN SERVICES	0	0
RIDGEWOOD	0	1,860
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	0	0
CENTRAL COURTS	0	0
DEPT OF WORKFORCE	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 DEPARTMENTS	0	13,600



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department MAINTENANCE

Receiving Department	PATROL STATION	SPECIFIC MAINT
Direct Billed	0	0
Total	<u>30,225</u>	<u>15,460</u>



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
COUNTY EXECUTIVE

Fiscal 2007

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 2007.

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, 2007
Schedule .2 - Costs To Be Allocated
For Department COUNTY EXECUTIVE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	242,588			242,588
BUILDING USE	4,287	2	4,289	
EQUIPMENT USE	279	1	280	
INSURANCE	19	5	24	
MAINTENANCE	8,699	224	8,923	
FINANCE DEPARTMENT		2,446	2,446	
HUMAN RESOURCES		1,793	1,793	
PURCHASING DEPARTMENT		164	164	
PRINTING/MAIL SERVICE		510	510	
INFORMATION SYSTEMS		6,519	6,519	
CORPORATION COUNSEL		53,940	53,940	
COUNTY TREASURER		133	133	
Total Allocated Additions:	13,284	65,737	79,021	79,021
Total To Be Allocated:	255,872	65,737		321,609



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule 3 - Costs Allocated By Activity
For Department COUNTY EXECUTIVE

	Total	General & Admin	EXECUTIVE ADMIN	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	159,834	0	159,834	0
FRINGE BENEFITS	69,173	0	69,173	0
Other Expense & Cost				
CONSULTANTS	0	0	0	0
TELEPHONE	787	0	787	0
PUBLIC LIABILITY INS	1,598	0	1,598	0
TRAVEL	3,841	0	3,841	0
WOMENS COMMISSION	0	0	0	0
EXECUTIVE EXPENSE	924	0	0	924
CONFERENCES	220	0	220	0
DISCRETIONARY ACCOUNT	3,560	0	0	3,560
OFFICE SUPPLIES	287	0	287	0
COPY COST	260	0	260	0
PRINTING	956	0	956	0
PUBLICATIONS	575	0	575	0
POSTAGE	120	0	120	0
DUES	453	0	453	0
OPERATION SUPPLIES	0	0	0	0
STUDIES	0	0	0	0
EQUIPMENT	0	0	0	0
Departmental Totals				
Total Expenditures	242,588	0	238,104	4,484
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Allocation Step 1				
Inbound- All Others	13,284	13,284	0	0
Reallocate Admin Costs	(4,730)	(13,284)	13,038	246
Unallocated Costs	251,142	0	0	(4,730)
1st Allocation			251,142	0



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department COUNTY EXECUTIVE**

	Total	General & Admin	EXECUTIVE ADMIN	GENERAL GOVT
Allocation Step 2				
Inbound- All Others	65,737	65,737	0	0
Reallocate Admin Costs	(1,215)	(65,737)	64,522	1,215
Unallocated Costs	64,522	0	0	(1,215)
2nd Allocation			64,522	0
Total For 05 COUNTY	315,664	0	315,664	0
Total Allocated				



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department COUNTY EXECUTIVE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - EXECUTIVE ADMIN							
MAINTENANCE	4,185.67	2.8022	7,037		7,037		7,037
FINANCE DEPARTMENT	12,057.30	8.0719	20,272		20,272	5,358	25,630
HUMAN RESOURCES	8,871.06	5.9389	14,915		14,915	3,942	18,857
PURCHASING DEPARTMENT	3,711.94	2.4850	6,241		6,241	1,650	7,891
INFORMATION SYSTEMS	8,319.38	5.5695	13,987		13,987	3,697	17,684
CORPORATION COUNSEL	9,266.85	6.2038	15,580		15,580	4,118	19,698
COUNTY TREASURER	921.49	0.6169	1,549		1,549	410	1,959
FAMILY COURT COMMISSIONER	947.47	0.6343	1,593		1,593	421	2,014
SHERIFF'S DEPARTMENT	12,531.04	8.3891	21,069		21,069	5,569	26,638
CHILD SUPPORT	3,711.94	2.4850	6,241		6,241	1,650	7,891
HUMAN SERVICES	11,713.47	7.8418	19,694		19,694	5,206	24,900
RIDGEWOOD	7,923.59	5.3046	13,322		13,322	3,521	16,843
DETENTION CENTER	2,816.43	1.8855	4,735		4,735	1,252	5,987
COUNTY JAIL	11,583.57	7.7548	19,476		19,476	5,148	24,624
COUNTY CLERK	921.49	0.6169	1,549		1,549	410	1,959
DISTRICT ATTORNEY	1,395.22	0.9341	2,346		2,346	620	2,966
VICTIMS/WITNESS	921.49	0.6169	1,549		1,549	410	1,959
EMERGENCY MANAGEMENT	6,846.22	4.5833	11,511		11,511	3,042	14,553
CENTRAL COURTS	5,133.14	3.4365	8,630		8,630	2,281	10,911
HARBOR/MARINA	5,107.16	3.4191	8,587		8,587	2,270	10,857
CODE ADMINISTRATION	473.73	0.3171	796		796	211	1,007
UW EXTENSION	1,395.22	0.9341	2,346		2,346	620	2,966
PARKS	2,790.45	1.8681	4,692		4,692	1,240	5,932
HIGHWAY	2,816.43	1.8855	4,735		4,735	1,252	5,987
LAKESHORES LIBRARY	1,343.26	0.8993	2,258		2,258	597	2,855
OTHER DEPARTMENTS	21,667.98	14.5058	36,432		36,432	9,627	46,059
SubTotal	149,372.99	100.0000	251,142		251,142	64,522	315,664
TOTAL	149,372.99	100.0000	251,142		251,142	64,522	315,664

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
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, 2007
Schedule .5 - Allocation Summary
For Department COUNTY EXECUTIVE

Receiving Department	Total	EXECUTIVE ADMIN
MAINTENANCE	7,037	7,037
FINANCE DEPARTMENT	25,630	25,630
HUMAN RESOURCES	18,857	18,857
PURCHASING	7,891	7,891
INFORMATION SYSTEMS	17,684	17,684
CORPORATION COUNSEL	19,698	19,698
COUNTY TREASURER	1,959	1,959
FAMILY COURT	2,014	2,014
SHERIFF'S DEPARTMENT	26,638	26,638
CHILD SUPPORT	7,891	7,891
HUMAN SERVICES	24,900	24,900
RIDGEWOOD	16,843	16,843
DETENTION CENTER	5,987	5,987
COUNTY JAIL	24,624	24,624
COUNTY CLERK	1,959	1,959
DISTRICT ATTORNEY	2,966	2,966
VICTIMS/WITNESS	1,959	1,959
EMERGENCY	14,553	14,553
CENTRAL COURTS	10,911	10,911
HARBOR/MARINA	10,857	10,857
CODE ADMINISTRATION	1,007	1,007
UW EXTENSION	2,966	2,966
PARKS	5,932	5,932
HIGHWAY	5,987	5,987
LAKESHORES LIBRARY	2,855	2,855
OTHER DEPARTMENTS	46,059	46,059
Direct Billed	0	0
Total	315,664	315,664



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
FINANCE DEPARTMENT

Fiscal 2007

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 2007.
- **Accounting:** Costs are allocated based on the total number of expenditure transactions by department during 2007. 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 2007. 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 2007.

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
FINANCE DEPARTMENT

Fiscal 2007

- **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 2007 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 2007.

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, 2007
Schedule .2 - Costs To Be Allocated
For Department FINANCE DEPARTMENT**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	708,611			708,611
COPIER POOL-CAP EQPT	(26,469)			(26,469)
Total Deductions:	(26,469)			(26,469)
BUILDING USE	11,261	4	11,265	
EQUIPMENT USE	11,264	54	11,318	
INSURANCE	56	14	70	
MAINTENANCE	22,998	595	23,593	
COUNTY EXECUTIVE	20,272	5,358	25,630	
FINANCE DEPARTMENT		13,969	13,969	
HUMAN RESOURCES		5,178	5,178	
PURCHASING DEPARTMENT		35,692	35,692	
PRINTING/MAIL SERVICE		883	883	
INFORMATION SYSTEMS		132,165	132,165	
CORPORATION COUNSEL		18,097	18,097	
COUNTY TREASURER		777	777	
Total Allocated Additions:	65,851	212,786	278,637	278,637
COPIER POOL-EQPT LEASE	51,209			
COPIER POOL-MAINT CNTRCT	65,682			
COPIER POOL-TONER	0			
COPIER POOL-PAPER	1,017			
COPIER POOL-CAP EQPT	26,469			
COPIER POOL-REVENUE	(168,193)			
Total Departmental Cost Adjustments:	(23,816)			(23,816)
Total To Be Allocated:	724,177	212,786		936,963



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department FINANCE DEPARTMENT

	Total	General & Admin	BUDGET	ACCOUNTING	PAYROLL
Wages & Benefits					
SALARIES & WAGES	417,125	60,149	93,269	143,367	116,586
FRINGE BENEFITS	184,078	26,544	41,160	63,267	51,450
Other Expense & Cost					
TEMPORARY HELP	0	0	0	0	0
CONSULTANTS-AM APPRSL	13,490	0	0	0	0
AUDIT	53,637	0	0	0	0
NL INTERNAL AUDIT SERV	11,388	0	0	0	0
INDIRECT COSTS	12,210	0	0	0	0
TELEPHONE	3,254	469	728	1,119	909
PUBLIC LIABILITY INS	4,171	601	933	1,433	1,166
TRAVEL	972	140	217	334	272
CONFERENCES	1,881	271	421	646	526
OFFICE SUPPLIES	1,186	171	265	408	331
OFFICE SUPPLIES-PAPER	617	89	138	212	172
COPY COST	1,938	279	433	667	542
PRINTING	408	59	91	140	114
PUBLICATIONS	1,861	268	416	640	520
POSTAGE	390	56	87	134	109
DUES	589	85	132	202	165
EQUIPMENT	22	3	5	8	6
GARNESHMENT REVENUE	(606)	0	0	0	(606)
Departmental Totals					
Total Expenditures	708,611	89,184	138,295	212,577	172,262
Deductions					
Total Deductions	(26,469)	(26,469)	0	0	0
Cost Adjustments					
COPIER POOL-EQPT LEASE	51,209	0	0	0	0
COPIER POOL-MAINT CNTRCT	65,682	0	0	0	0
COPIER POOL-TONER	0	0	0	0	0
COPIER POOL-PAPER	1,017	0	0	0	0
*COPIER POOL-CAP EQPT	26,469	26,469	0	0	0
COPIER POOL-REVENUE	(168,193)	0	0	0	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department FINANCE DEPARTMENT

	Total	General & Admin	BUDGET	ACCOUNTING	PAYROLL
Functional Cost	658,326	89,184	138,295	212,577	172,262
Allocation Step 1					
Inbound- All Others	65,851	65,851	0	0	0
Reallocate Admin Costs		(155,035)	37,672	57,906	46,924
Unallocated Costs	(227)	0	0	0	0
1st Allocation	723,950	0	175,967	270,483	219,186
Allocation Step 2					
Inbound- 06 FINANCE DEPARTMENT:	3,215	1,003	0	0	0
Inbound- 06 FINANCE DEPARTMENT:	7,683	2,397	0	0	0
Inbound- 06 FINANCE DEPARTMENT:	1,241	387	0	0	0
Inbound- 08 PURCHASING DEPARTMENT	35,692	3,923	0	0	0
Inbound- 09 PRINTING/MAIL SERVICE	883	817	0	0	0
Inbound- 10 INFORMATION SYSTEMS	132,165	0	0	74,317	57,848
Inbound- 12 COUNTY TREASURER	777	432	0	0	0
Inbound- All Others	31,130	31,130	0	0	0
Reallocate Admin Costs		(40,089)	9,741	14,973	12,134
Unallocated Costs	(13)	0	0	0	0
2nd Allocation	212,773	0	9,741	89,290	69,982
Total For 06 FINANCE	936,723	0	185,708	359,773	289,168
Total Allocated					



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department FINANCE DEPARTMENT

	PURCHASING	AUDIT	COST PLAN	FIXED ASSETS	SPECIFIC FINANCE
Wages & Benefits					
SALARIES & WAGES	0	0	0	0	0
FRINGE BENEFITS	0	0	0	0	0
Other Expense & Cost					
TEMPORARY HELP	0	0	0	0	0
CONSULTANTS-AM APPRSL	0	0	0	13,490	0
AUDIT	0	53,459	0	0	0
NL INTERNAL AUDIT SERV	0	0	0	0	11,388
INDIRECT COSTS	0	0	12,210	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
Departmental Totals					
Total Expenditures	0	53,459	12,210	13,490	11,388
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
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, 2007
Schedule .3 - Costs Allocated By Activity
For Department FINANCE DEPARTMENT**

	PURCHASING	AUDIT	COST PLAN	FIXED ASSETS	SPECIFIC FINANCE
Functional Cost	0	53,459	12,210	13,490	11,388
Allocation Step 1					
Inbound- All Others	0	0	0	0	0
Reallocate Admin Costs	0	14,562	3,326	3,675	3,102
Unallocated Costs	0	0	0	0	0
1st Allocation	0	68,021	15,536	17,165	14,490
Allocation Step 2					
Inbound- 06 FINANCE DEPARTMENT:	0	0	0	0	0
Inbound- 06 FINANCE DEPARTMENT:	0	0	0	0	0
Inbound- 06 FINANCE DEPARTMENT:	0	0	0	0	0
Inbound- 08 PURCHASING DEPARTMENT	0	0	0	0	0
Inbound- 09 PRINTING/MAIL SERVICE	0	0	0	0	0
Inbound- 10 INFORMATION SYSTEMS	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	3,766	860	950	802
Unallocated Costs	0	0	0	0	0
2nd Allocation	0	3,766	860	950	802
Total For 06 FINANCE	0	71,787	16,396	18,115	15,292
Total Allocated					



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department FINANCE DEPARTMENT

	COPIER POOL	GENERAL GOVT
Wages & Benefits		
SALARIES & WAGES	3,754	0
FRINGE BENEFITS	1,657	0
Other Expense & Cost		
TEMPORARY HELP	0	0
CONSULTANTS-AM APPRSL	0	0
AUDIT	0	178
NL INTERNAL AUDIT SERV	0	0
INDIRECT COSTS	0	0
TELEPHONE	29	0
PUBLIC LIABILITY INS	38	0
TRAVEL	9	0
CONFERENCES	17	0
OFFICE SUPPLIES	11	0
OFFICE SUPPLIES-PAPER	6	0
COPY COST	17	0
PRINTING	4	0
PUBLICATIONS	17	0
POSTAGE	4	0
DUES	5	0
EQUIPMENT	0	0
GARNESHMENT REVENUE	0	0
Departmental Totals		
Total Expenditures	5,568	178
Deductions		
Total Deductions	0	0
Cost Adjustments		
COPIER POOL-EQPT LEASE	51,209	0
COPIER POOL-MAINT CNTRCT	65,682	0
COPIER POOL-TONER	0	0
COPIER POOL-PAPER	1,017	0
*COPIER POOL-CAP EQPT	0	0
COPIER POOL-REVENUE	(168,193)	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department FINANCE DEPARTMENT

	COPIER POOL	GENERAL GOVT
Functional Cost	(44,717)	178
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	(12,181)	49
Unallocated Costs	0	(227)
1st Allocation	(56,898)	0
Allocation Step 2		
Inbound- 06 FINANCE DEPARTMENT:	2,212	0
Inbound- 06 FINANCE DEPARTMENT:	5,286	0
Inbound- 06 FINANCE DEPARTMENT:	854	0
Inbound- 08 PURCHASING DEPARTMENT	31,769	0
Inbound- 09 PRINTING/MAIL SERVICE	66	0
Inbound- 10 INFORMATION SYSTEMS	0	0
Inbound- 12 COUNTY TREASURER	345	0
Inbound- All Others	0	0
Reallocate Admin Costs	(3,150)	13
Unallocated Costs	0	(13)
2nd Allocation	37,382	0
Total For 06 FINANCE	(19,516)	0
Total Allocated		



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	119	0.2441	429		429		429
MAINTENANCE	1,821	3.7346	6,572		6,572		6,572
COUNTY EXECUTIVE	79	0.1620	285		285		285
FINANCE DEPARTMENT	891	1.8273	3,215		3,215		3,215
HUMAN RESOURCES	276	0.5660	996		996	59	1,055
PURCHASING DEPARTMENT	23	0.0472	83		83	5	88
PRINTING/MAIL SERVICE	193	0.3958	697		697	41	738
INFORMATION SYSTEMS	292	0.5989	1,054		1,054	62	1,116
CORPORATION COUNSEL	183	0.3753	660		660	39	699
COUNTY TREASURER	393	0.8060	1,418		1,418	83	1,501
FAMILY COURT COMMISSIONER	266	0.5455	960		960	57	1,017
SHERIFF'S DEPARTMENT	1,548	3.1747	5,586		5,586	329	5,915
CHILD SUPPORT	459	0.9413	1,656		1,656	98	1,754
HUMAN SERVICES	19,265	39.5099	69,526		69,526	4,091	73,617
RIDGEWOOD	2,445	5.0144	8,824		8,824	519	9,343
DETENTION CENTER	295	0.6050	1,065		1,065	63	1,128
COUNTY JAIL	1,397	2.8651	5,042		5,042	297	5,339
COUNTY CLERK	71	0.1456	256		256	15	271
DISTRICT ATTORNEY	1,206	2.4733	4,352		4,352	256	4,608
VICTIMS/WITNESS	71	0.1456	256		256	15	271
VICTIM ADVOCATE	41	0.0841	148		148	9	157
EMERGENCY MANAGEMENT	138	0.2830	498		498	29	527
CENTRAL COURTS	9,972	20.4512	35,987		35,987	2,119	38,106
CODE ADMINISTRATION	319	0.6542	1,151		1,151	68	1,219
UW EXTENSION	351	0.7199	1,267		1,267	75	1,342
PARKS	1,487	3.0496	5,366		5,366	316	5,682
HIGHWAY	1,822	3.7367	6,575		6,575	387	6,962
LAND CONSERVATION	102	0.2092	368		368	22	390
OTHER DEPARTMENTS	3,235	6.6345	11,675		11,675	687	12,362
SubTotal	48,760	100.0000	175,967		175,967	9,741	185,708
TOTAL	48,760	100.0000	175,967		175,967	9,741	185,708

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**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT**

Allocation Basis: EXPENDITURE 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, 2007
 Schedule .4 - Detail Activity Allocations
 For Department FINANCE DEPARTMENT**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	119	0.3793	1,026		1,026		1,026
MAINTENANCE	1,821	5.8049	15,701		15,701		15,701
COUNTY EXECUTIVE	79	0.2518	681		681		681
FINANCE DEPARTMENT	891	2.8403	7,683		7,683		7,683
HUMAN RESOURCES	276	0.8798	2,380		2,380	866	3,246
PURCHASING DEPARTMENT	23	0.0733	198		198	72	270
PRINTING/MAIL SERVICE	193	0.6152	1,664		1,664	606	2,270
INFORMATION SYSTEMS	292	0.9308	2,518		2,518	916	3,434
CORPORATION COUNSEL	183	0.5834	1,578		1,578	574	2,152
COUNTY TREASURER	393	1.2528	3,389		3,389	1,233	4,622
FAMILY COURT COMMISSIONER	266	0.8479	2,294		2,294	835	3,129
SHERIFF'S DEPARTMENT	542	1.7278	4,673		4,673	1,700	6,373
CHILD SUPPORT	459	1.4632	3,958		3,958	1,440	5,398
HUMAN SERVICES	7,706	24.5649	66,444		66,444	24,177	90,621
RIDGEWOOD	856	2.7287	7,381		7,381	2,686	10,067
DETENTION CENTER	118	0.3762	1,017		1,017	370	1,387
COUNTY JAIL	489	1.5588	4,216		4,216	1,534	5,750
COUNTY CLERK	71	0.2263	612		612	223	835
DISTRICT ATTORNEY	1,206	3.8444	10,399		10,399	3,784	14,183
VICTIMS/WITNESS	71	0.2263	612		612	223	835
VICTIM ADVOCATE	41	0.1307	354		354	129	483
EMERGENCY MANAGEMENT	138	0.4399	1,190		1,190	433	1,623
CENTRAL COURTS	9,972	31.7885	85,981		85,981	31,285	117,266
CODE ADMINISTRATION	319	1.0169	2,751		2,751	1,001	3,752
UW EXTENSION	351	1.1189	3,026		3,026	1,101	4,127
PARKS	520	1.6576	4,484		4,484	1,631	6,115
HIGHWAY	638	2.0338	5,501		5,501	2,002	7,503
LAND CONSERVATION	102	0.3252	879		879	320	1,199
OTHER DEPARTMENTS	3,235	10.3124	27,893		27,893	10,149	38,042
SubTotal	31,370	100.0000	270,483		270,483	89,290	359,773
TOTAL	31,370	100.0000	270,483		270,483	89,290	359,773

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule 4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

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, 2007
Schedule 4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - PAYROLL							
MAINTENANCE	324	1.6219	3,555		3,555		3,555
COUNTY EXECUTIVE	61	0.3054	669		669		669
FINANCE DEPARTMENT	169	0.8460	1,854		1,854		1,854
HUMAN RESOURCES	162	0.8110	1,778		1,778	584	2,362
PURCHASING DEPARTMENT	81	0.4055	889		889	292	1,181
PRINTING/MAIL SERVICE	54	0.2703	593		593	195	788
INFORMATION SYSTEMS	216	1.0813	2,370		2,370	778	3,148
CORPORATION COUNSEL	151	0.7559	1,657		1,657	544	2,201
COUNTY TREASURER	122	0.6107	1,339		1,339	440	1,779
FAMILY COURT COMMISSIONER	135	0.6758	1,481		1,481	486	1,967
SHERIFF'S DEPARTMENT	2,747	13.7515	30,141		30,141	9,898	40,039
CHILD SUPPORT	921	4.6105	10,106		10,106	3,319	13,425
HUMAN SERVICES	4,757	23.8136	52,196		52,196	17,141	69,337
RIDGEWOOD	2,711	13.5713	29,746		29,746	9,768	39,514
DETENTION CENTER	840	4.2050	9,217		9,217	3,027	12,244
COUNTY JAIL	2,225	11.1384	24,414		24,414	8,017	32,431
COUNTY CLERK	95	0.4756	1,042		1,042	342	1,384
DISTRICT ATTORNEY	281	1.4067	3,083		3,083	1,013	4,096
VICTIMS/WITNESS	154	0.7709	1,690		1,690	555	2,245
VICTIM ADVOCATE	20	0.1001	219		219	72	291
EMERGENCY MANAGEMENT	37	0.1852	406		406	133	539
CENTRAL COURTS	948	4.7457	10,402		10,402	3,416	13,818
CODE ADMINISTRATION	284	1.4217	3,116		3,116	1,023	4,139
UW EXTENSION	14	0.0701	154		154	50	204
PARKS	529	2.6482	5,804		5,804	1,906	7,710
HIGHWAY	1,212	6.0673	13,299		13,299	4,367	17,666
LAND CONSERVATION	95	0.4756	1,042		1,042	342	1,384
OTHER DEPARTMENTS	631	3.1588	6,924		6,924	2,274	9,198
SubTotal	19,976	100.0000	219,186		219,186	69,982	289,168
TOTAL	19,976	100.0000	219,186		219,186	69,982	289,168



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
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, 2007
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

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

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS



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**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENTMENT**

Receiving Department	Activity - AUDIT	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE		57.00	0.2436	166		166		166
MAINTENANCE		874.00	3.7346	2,540		2,540		2,540
COUNTY EXECUTIVE		38.00	0.1624	110		110		110
FINANCE DEPARTMENT		427.00	1.8246	1,241		1,241		1,241
HUMAN RESOURCES		132.00	0.5640	384		384		407
PURCHASING DEPARTMENT		11.00	0.0470	32		32	23	34
PRINTING/MAIL SERVICE		93.00	0.3974	270		270	16	286
INFORMATION SYSTEMS		139.00	0.5939	404		404	24	428
CORPORATION COUNSEL		88.00	0.3760	256		256	15	271
COUNTY TREASURER		189.00	0.8076	549		549	32	581
FAMILY COURT COMMISSIONER		128.00	0.5469	372		372	22	394
SHERIFF'S DEPARTMENT		743.00	3.1748	2,160		2,160	127	2,287
CHILD SUPPORT		220.00	0.9401	639		639	38	677
HUMAN SERVICES		9,247.00	39.5117	26,878		26,878	1,583	28,461
RIDGEWOOD		1,174.00	5.0165	3,412		3,412	201	3,613
DETENTION CENTER		142.00	0.6068	413		413	24	437
COUNTY JAIL		671.00	2.8672	1,950		1,950	115	2,065
COUNTY CLERK		34.00	0.1453	99		99	6	105
DISTRICT ATTORNEY		579.00	2.4740	1,683		1,683	99	1,782
VICTIMS/WITNESS		34.00	0.1453	99		99	6	105
VICTIM ADVOCATE		20.00	0.0855	58		58	3	61
EMERGENCY MANAGEMENT		66.00	0.2820	192		192	11	203
CENTRAL COURTS		4,787.00	20.4546	13,913		13,913	819	14,732
CODE ADMINISTRATION		153.00	0.6538	445		445	26	471
UW EXTENSION		168.00	0.7179	488		488	29	517
PARKS		714.00	3.0509	2,075		2,075	122	2,197
HIGHWAY		875.00	3.7388	2,543		2,543	150	2,693
LAND CONSERVATION		49.00	0.2094	142		142	8	150
OTHER DEPARTMENTS		1,551.00	6.6274	4,508		4,508	265	4,773
SubTotal		23,403.00	100.0000	68,021		68,021	3,766	71,787
TOTAL		23,403.00	100.0000	68,021		68,021	3,766	71,787



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Allocation Basis: GENERAL CHECKS BY DEPARTMENT
Allocation Source: COUNTY FINANCIAL RECORDS

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RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
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	777		777		777
EQUIPMENT USE		5.000	5.0000	777		777		777
INSURANCE		5.000	5.0000	777		777		777
MAINTENANCE		5.000	5.0000	777		777		777
COUNTY EXECUTIVE		5.000	5.0000	777		777		777
FINANCE DEPARTMENT		5.000	5.0000	777		777		777
HUMAN RESOURCES		5.000	5.0000	777		777		777
PURCHASING DEPARTMENT		5.000	5.0000	777		777		777
PRINTING/MAIL SERVICE		5.000	5.0000	777		777		777
INFORMATION SYSTEMS		5.000	5.0000	777		777		777
CORPORATION COUNSEL		5.000	5.0000	777		777		777
COUNTY TREASURER		5.000	5.0000	777		777		777
FAMILY COURT COMMISSIONER		5.000	5.0000	777		777		777
SHERIFF'S DEPARTMENT		5.000	5.0000	777		777		777
CHILD SUPPORT		2.500	2.5000	388		388		388
HUMAN SERVICES		2.500	2.5000	388		388		388
RIDGEWOOD		2.500	2.5000	388		388		388
HOUSING AUTHORITY		2.500	2.5000	388		388		388
OTHER DEPARTMENTS		20.000	20.0000	3,106		3,106		3,354
SubTotal		100.000	100.0000	15,536		15,536	860	16,396
TOTAL		100.000	100.0000	15,536		15,536	860	16,396

Allocation Basis: CONSULTANT EFFORT EXPENDED BY DEPARTMENT

Allocation Source: CONSULTANT'S TIME LOG



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RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
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	1,323		1,323		1,323
COUNTY EXECUTIVE	32,627.00	0.2001	34		34		34
FINANCE DEPARTMENT	15,946.00	0.0978	17		17		17
HUMAN RESOURCES	9,345.00	0.0573	10		10	1	11
PURCHASING DEPARTMENT	8,610.00	0.0528	9		9	1	10
PRINTING/MAIL SERVICE	141,113.00	0.8655	149		149	9	158
INFORMATION SYSTEMS	2,079,121.00	12.7524	2,189		2,189	132	2,321
COUNTY TREASURER	13,864.00	0.0850	15		15	1	16
FAMILY COURT COMMISSIONER	5,463.00	0.0335	6		6		6
SHERIFF'S DEPARTMENT	6,026,360.00	36.9633	6,343		6,343	383	6,726
CHILD SUPPORT	109,935.00	0.6743	116		116	7	123
HUMAN SERVICES	1,806,794.00	11.0821	1,902		1,902	114	2,016
RIDGEWOOD	338,977.13	2.0791	357		357	21	378
DETENTION CENTER	86,135.00	0.5283	91		91	5	96
COUNTY JAIL	96,162.00	0.5898	101		101	6	107
COUNTY CLERK	10,694.00	0.0656	11		11	1	12
DISTRICT ATTORNEY	59,182.00	0.3630	62		62	4	66
VICTIMS/WITNESS	59,182.00	0.3630	62		62	4	66
EMERGENCY MANAGEMENT	21,388.00	0.1312	23		23	1	24
CENTRAL COURTS	179,238.00	1.0994	189		189	11	200
UW EXTENSION	7,131.00	0.0437	8		8		8
HIGHWAY	3,093,509.94	18.9743	3,257		3,257	196	3,453
LAND CONSERVATION	5,517.00	0.0338	6		6		6
OTHER DEPARTMENTS	840,905.00	5.1578	885		885	53	938
SubTotal	16,303,708.07	100.0000	17,165		17,165	950	18,115
TOTAL	16,303,708.07	100.0000	17,165		17,165	950	18,115

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, 2007
 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	11,388.00	100.0000	14,490		14,490	802	15,292
SubTotal	11,388.00	100.0000	14,490		14,490	802	15,292
TOTAL	11,388.00	100.0000	14,490		14,490	802	15,292

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: COUNTY FINANCIAL RECORDS



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RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule 4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - COPIER POOL							
MAINTENANCE	894	0.6636	-378		-378		-378
COUNTY EXECUTIVE	260	0.1931	-110		-110		-110
FINANCE DEPARTMENT	1,938	1.4382	-818		-818		-818
HUMAN RESOURCES	4,648	3.4495	-1,963		-1,963	1,320	-643
PURCHASING DEPARTMENT	763	0.5669	-323		-323	217	-106
INFORMATION SYSTEMS	2,362	1.7529	-997		-997	671	-326
CORPORATION COUNSEL	794	0.5897	-336		-336	226	-110
COUNTY TREASURER	1,940	1.4400	-819		-819	551	-268
FAMILY COURT COMMISSIONER	4,837	3.5898	-2,043		-2,043	1,373	-670
SHERIFF'S DEPARTMENT	8,282	6.1463	-3,497		-3,497	2,352	-1,145
CHILD SUPPORT	8,796	6.5273	-3,714		-3,714	2,497	-1,217
HUMAN SERVICES	47,283	35.0873	-19,963		-19,963	13,423	-6,540
RIDGEWOOD	5,410	4.0148	-2,284		-2,284	1,536	-748
DETENTION CENTER	3,609	2.6787	-1,524		-1,524	1,025	-499
COUNTY JAIL	2,653	1.9687	-1,120		-1,120	753	-367
COUNTY CLERK	1,564	1.1606	-660		-660	444	-216
DISTRICT ATTORNEY	13,582	10.0789	-5,735		-5,735	3,856	-1,879
VICTIMS/WITNESS	573	0.4256	-242		-242	163	-79
EMERGENCY MANAGEMENT	358	0.2657	-151		-151	102	-49
CENTRAL COURTS	11,700	8.6828	-4,940		-4,940	3,322	-1,618
CODE ADMINISTRATION	152	0.1130	-64		-64	43	-21
UW EXTENSION	2,483	1.8430	-1,049		-1,049	705	-344
HIGHWAY	2,467	1.8309	-1,042		-1,042	701	-341
LAND CONSERVATION	235	0.1749	-100		-100	67	-33
OTHER DEPARTMENTS	7,166	5.3178	-3,026		-3,026	2,035	-991
SubTotal	134,758	100.0000	-56,898		-56,898	37,382	-19,516
TOTAL	134,758	100.0000	-56,898		-56,898	37,382	-19,516



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department FINANCE DEPARTMENT

Allocation Basis: From import - To be updated
Allocation Source: COUNTY FINANCIAL RECORDS

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department FINANCE DEPARTMENT

Receiving Department	Total	BUDGET	ACCOUNTING	PAYROLL	PURCHASING	AUDIT	COST PLAN
BUILDING USE	777	0	0	0	0	0	777
EQUIPMENT USE	777	0	0	0	0	0	777
INSURANCE	2,398	429	1,026	0	0	166	777
MAINTENANCE	30,090	6,572	15,701	3,555	0	2,540	777
COUNTY EXECUTIVE	2,446	285	681	669	0	110	777
FINANCE DEPARTMENT	13,969	3,215	7,683	1,854	0	1,241	777
HUMAN RESOURCES	7,276	1,055	3,246	2,362	0	407	838
PURCHASING	2,315	88	270	1,181	0	34	838
PRINTING/MAIL SERVICE	5,078	738	2,270	788	0	286	838
INFORMATION SYSTEMS	10,959	1,116	3,434	3,148	0	428	838
CORPORATION COUNSEL	6,051	699	2,152	2,201	0	271	838
COUNTY TREASURER	9,069	1,501	4,622	1,779	0	581	838
FAMILY COURT	6,681	1,017	3,129	1,967	0	394	838
SHERIFF'S DEPARTMENT	61,033	5,915	6,373	40,039	0	2,287	838
CHILD SUPPORT	20,579	1,754	5,398	13,425	0	677	419
HUMAN SERVICES	257,931	73,617	90,621	69,337	0	28,461	419
RIDGEWOOD	77,878	9,343	10,067	39,514	0	3,613	419
DETENTION CENTER	14,793	1,128	1,387	12,244	0	437	0
COUNTY JAIL	45,325	5,339	5,750	32,431	0	2,065	0
COUNTY CLERK	2,391	271	835	1,384	0	105	0
DISTRICT ATTORNEY	22,856	4,608	14,183	4,096	0	1,782	0
VICTIMS/WITNESS	3,443	271	835	2,245	0	105	0
VICTIM ADVOCATE	992	157	483	291	0	61	0
EMERGENCY	2,867	527	1,623	539	0	203	0
CENTRAL COURTS	182,504	38,106	117,266	13,818	0	14,732	0
CODE ADMINISTRATION	9,560	1,219	3,752	4,139	0	471	0
UW EXTENSION	5,854	1,342	4,127	204	0	517	0
PARKS	21,704	5,682	6,115	7,710	0	2,197	0
HIGHWAY	37,936	6,962	7,503	17,666	0	2,693	0
LAND CONSERVATION	3,096	390	1,199	1,384	0	150	0
HOUSING AUTHORITY	419	0	0	0	0	0	419
OTHER DEPARTMENTS	67,676	12,362	38,042	9,198	0	4,773	3,354



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
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
Total	936,723	185,708	359,773	289,168	0	71,787	16,396



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
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	1,323	0	(378)
COUNTY EXECUTIVE	34	0	(110)
FINANCE DEPARTMENT	17	0	(818)
HUMAN RESOURCES	11	0	(643)
PURCHASING	10	0	(106)
PRINTING/MAIL SERVICE	158	0	0
INFORMATION SYSTEMS	2,321	0	(326)
CORPORATION COUNSEL	0	0	(110)
COUNTY TREASURER	16	0	(268)
FAMILY COURT	6	0	(670)
SHERIFF'S DEPARTMENT	6,726	0	(1,145)
CHILD SUPPORT	123	0	(1,217)
HUMAN SERVICES	2,016	0	(6,540)
RIDGEWOOD	378	15,292	(748)
DETENTION CENTER	96	0	(499)
COUNTY JAIL	107	0	(367)
COUNTY CLERK	12	0	(216)
DISTRICT ATTORNEY	66	0	(1,879)
VICTIMS/WITNESS	66	0	(79)
VICTIM ADVOCATE	0	0	0
EMERGENCY	24	0	(49)
CENTRAL COURTS	200	0	(1,618)
CODE ADMINISTRATION	0	0	(21)
UW EXTENSION	8	0	(344)
PARKS	0	0	0
HIGHWAY	3,453	0	(341)
LAND CONSERVATION	6	0	(33)
HOUSING AUTHORITY	0	0	0
OTHER DEPARTMENTS	938	0	(991)



RACINE COUNTY, WISCONSIN
 CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .5 - Allocation Summary
 For Department FINANCE DEPARTMENT

Receiving Department	FIXED ASSETS	SPECIFIC FINANCE	COPIER POOL
Direct Billed	0	0	0
Total	18,115	15,292	(19,516)



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
HUMAN RESOURCES

Fiscal 2007

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, 2007
Schedule .2 - Costs To Be Allocated
For Department HUMAN RESOURCES

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	746,807			746,807
BUILDING USE	9,053	3	9,056	
INSURANCE	51	13	64	
MAINTENANCE	18,906	537	19,443	
COUNTY EXECUTIVE	14,915	3,942	18,857	
FINANCE DEPARTMENT	4,362	2,914	7,276	
HUMAN RESOURCES		4,780	4,780	
PURCHASING DEPARTMENT		410	410	
PRINTING/MAIL SERVICE		4,043	4,043	
INFORMATION SYSTEMS		63,102	63,102	
CORPORATION COUNSEL		9,366	9,366	
COUNTY TREASURER		329	329	
Total Allocated Additions:	47,287	89,439	136,726	136,726
Total To Be Allocated:	794,094	89,439		883,533

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department HUMAN RESOURCES

	Total	General & Admin	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD
Wages & Benefits					
SALARIES & WAGES	389,019	29,760	306,857	584	25,092
FRINGE BENEFITS	175,509	13,426	138,443	263	11,320
Other Expense & Cost					
CONTRACTED SERVICES	16,871	0	16,871	0	0
MED - PHYSICALS	8,561	0	8,561	0	0
TEMPORARY HELP	1,512	0	1,512	0	0
CONSULTANTS	86,099	0	86,099	0	0
ARBITRATION EXPENSE	6,007	0	6,007	0	0
CIVIL TESTING FEES	4,740	0	0	4,740	0
CIVIL PER DIEM	630	0	0	630	0
TELEPHONE	1,720	132	1,356	3	111
PUBLIC LIABILITY INS	3,890	298	3,068	6	251
ADVERTISING	13,671	0	13,671	0	0
TRAVEL	3,427	262	2,704	5	221
TRAINING	2,040	156	1,609	3	132
CENTRAL TRAINING CONF	310	24	245	0	20
RECRUITMENT MISC	12	0	12	0	0
OFFICE SUPPLIES	1,673	128	1,319	3	108
COPY COST	4,649	356	3,667	7	300
PRINTING	980	75	774	1	63
PUBLICATIONS	187	14	148	0	12
POSTAGE	5,233	400	4,127	8	338
DUES	760	58	600	1	49
EQUIPMENT	0	0	0	0	0
RENT	19,307	1,477	15,230	29	1,245
Departmental Totals					
Total Expenditures	746,807	46,566	612,880	6,283	39,262
Deductions					
Total Deductions	0	0	0	0	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department HUMAN RESOURCES

	Total	General & Admin	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD
Functional Cost	746,807	46,566	612,880	6,283	39,262
Allocation Step 1					
Inbound- All Others	47,287	47,287	0	0	0
Reallocate Admin Costs		(93,853)	82,144	842	5,262
1st Allocation	794,094	0	695,024	7,125	44,524
Allocation Step 2					
Inbound- All Others	89,439	89,439	0	0	0
Reallocate Admin Costs		(89,439)	78,280	803	5,015
2nd Allocation	89,439	0	78,280	803	5,015
Total For 07 HUMAN	883,533	0	773,304	7,928	49,539
Total Allocated					



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department **HUMAN RESOURCES**

	HUMAN SERVICES	GENERAL GOVT
Wages & Benefits		
SALARIES & WAGES	26,726	0
FRINGE BENEFITS	12,057	0
Other Expense & Cost		
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	118	0
PUBLIC LIABILITY INS	267	0
ADVERTISING	0	0
TRAVEL	235	0
TRAINING	140	0
CENTRAL TRAINING CONF	21	0
RECRUITMENT MISC	0	0
OFFICE SUPPLIES	115	0
COPY COST	319	0
PRINTING	67	0
PUBLICATIONS	13	0
POSTAGE	360	0
DUES	52	0
EQUIPMENT	0	0
RENT	1,326	0
Departmental Totals		
Total Expenditures	41,816	0
Deductions		
Total Deductions	0	0

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department HUMAN RESOURCES

	HUMAN SERVICES	GENERAL GOVT
Functional Cost	41,816	0
Allocation Step 1		
Inbound- All Others	0	0
Reallocate Admin Costs	5,605	0
1st Allocation	47,421	0
Allocation Step 2		
Inbound- All Others	0	0
Reallocate Admin Costs	5,341	0
2nd Allocation	5,341	0
Total For 07 HUMAN		
Total Allocated	52,762	0



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - PERSONNEL ADMIN							
MAINTENANCE	12.00	1.3755	9,560		9,560		9,560
COUNTY EXECUTIVE	2.25	0.2579	1,793		1,793		1,793
FINANCE DEPARTMENT	6.50	0.7451	5,178		5,178		5,178
HUMAN RESOURCES	6.00	0.6878	4,780		4,780		4,780
PURCHASING DEPARTMENT	3.00	0.3439	2,390		2,390	278	2,668
PRINTING/MAIL SERVICE	2.00	0.2293	1,593		1,593	185	1,778
INFORMATION SYSTEMS	8.00	0.9170	6,374		6,374	741	7,115
CORPORATION COUNSEL	5.60	0.6419	4,461		4,461	518	4,979
COUNTY TREASURER	4.50	0.5158	3,585		3,585	417	4,002
FAMILY COURT COMMISSIONER	5.00	0.5731	3,983		3,983	463	4,446
SHERIFF'S DEPARTMENT	138.65	15.8931	110,461		110,461	12,835	123,296
CHILD SUPPORT	33.00	3.7827	26,291		26,291	3,055	29,346
HUMAN SERVICES	169.50	19.4294	135,041		135,041	15,688	150,729
RIDGEWOOD	148.90	17.0681	118,627		118,627	13,784	132,411
DETENTION CENTER	30.00	3.4388	23,901		23,901	2,777	26,678
COUNTY JAIL	114.00	13.0676	90,823		90,823	10,553	101,376
COUNTY CLERK	3.50	0.4012	2,788		2,788	324	3,112
DISTRICT ATTORNEY	10.40	1.1921	8,286		8,286	963	9,249
VICTIMS/WITNESS	5.70	0.6534	4,541		4,541	528	5,069
VICTIM ADVOCATE	0.75	0.0860	598		598	69	667
EMERGENCY MANAGEMENT	1.38	0.1582	1,099		1,099	128	1,227
CENTRAL COURTS	34.00	3.8973	27,087		27,087	3,147	30,234
CODE ADMINISTRATION	10.50	1.2036	8,365		8,365	972	9,337
UW EXTENSION	0.50	0.0573	398		398	46	444
PARKS	29.40	3.3701	23,423		23,423	2,722	26,145
HIGHWAY	70.91	8.1282	56,493		56,493	6,564	63,057
LAND CONSERVATION	3.50	0.4012	2,788		2,788	324	3,112
OTHER DEPARTMENTS	12.95	1.4844	10,317		10,317	1,199	11,516
SubTotal	872.39	100.0000	695,024		695,024	78,280	773,304
TOTAL	872.39	100.0000	695,024		695,024	78,280	773,304



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES**

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



All Monetary Values Are \$ Dollars
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**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
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	112	51.3761	3,661		3,661	413	4,074
COUNTY JAIL	106	48.6239	3,464		3,464	390	3,854
SubTotal	218	100.0000	7,125		7,125	803	7,928
TOTAL	218	100.0000	7,125		7,125	803	7,928

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, 2007
Schedule .4 - Detail Activity Allocations
For Department HUMAN RESOURCES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RIDGEWOOD	100.00	100.0000	44,524		44,524	5,015	49,539
SubTotal	100.00	100.0000	44,524		44,524	5,015	49,539
TOTAL	100.00	100.0000	44,524		44,524	5,015	49,539

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS



All Monetary Values Are \$ Dollars
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**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
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	47,421		47,421	5,341	52,762
SubTotal	100.00	100.0000	47,421		47,421	5,341	52,762
TOTAL	100.00	100.0000	47,421		47,421	5,341	52,762

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENT

Allocation Source: PERSONNEL ACTIVITY REPORTS



All Monetary Values Are \$ Dollars
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RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD	HUMAN SERVICES
MAINTENANCE	9,560	9,560	0	0	0
COUNTY EXECUTIVE	1,793	1,793	0	0	0
FINANCE DEPARTMENT	5,178	5,178	0	0	0
HUMAN RESOURCES	4,780	4,780	0	0	0
PURCHASING	2,668	2,668	0	0	0
PRINTING/MAIL SERVICE	1,778	1,778	0	0	0
INFORMATION SYSTEMS	7,115	7,115	0	0	0
CORPORATION COUNSEL	4,979	4,979	0	0	0
COUNTY TREASURER	4,002	4,002	0	0	0
FAMILY COURT	4,446	4,446	0	0	0
SHERIFF'S DEPARTMENT	127,370	123,296	4,074	0	0
CHILD SUPPORT	29,346	29,346	0	0	0
HUMAN SERVICES	203,491	150,729	0	0	52,762
RIDGEWOOD	181,950	132,411	0	49,539	0
DETENTION CENTER	26,678	26,678	0	0	0
COUNTY JAIL	105,230	101,376	3,854	0	0
COUNTY CLERK	3,112	3,112	0	0	0
DISTRICT ATTORNEY	9,249	9,249	0	0	0
VICTIMS/WITNESS	5,069	5,069	0	0	0
VICTIM ADVOCATE	667	667	0	0	0
EMERGENCY	1,227	1,227	0	0	0
CENTRAL COURTS	30,234	30,234	0	0	0
CODE ADMINISTRATION	9,337	9,337	0	0	0
UW EXTENSION	444	444	0	0	0
PARKS	26,145	26,145	0	0	0
HIGHWAY	63,057	63,057	0	0	0
LAND CONSERVATION	3,112	3,112	0	0	0
OTHER DEPARTMENTS	11,516	11,516	0	0	0
Direct Billed	0	0	0	0	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .5 - Allocation Summary
 For Department HUMAN RESOURCES

Receiving Department	Total	PERSONNEL ADMIN	CIVIL SERVICE	RIDGEWOOD	HUMAN SERVICES
Total	883,533	773,304	7,928	49,539	52,762



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES ALLOCATION PLAN
PURCHASING

Fiscal 2007

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 2007.

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, 2007
Schedule .2 - Costs To Be Allocated
For Department PURCHASING DEPARTMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	219,196			219,196
BUILDING USE	2,045	1	2,046	
EQUIPMENT USE	1,048	5	1,053	
INSURANCE	26	7	33	
MAINTENANCE	4,176	108	4,284	
COUNTY EXECUTIVE	6,241	1,650	7,891	
FINANCE DEPARTMENT	1,665	650	2,315	
HUMAN RESOURCES	2,390	278	2,668	
PURCHASING DEPARTMENT		246	246	
PRINTING/MAIL SERVICE		323	323	
INFORMATION SYSTEMS		37,732	37,732	
CORPORATION COUNSEL		2,738	2,738	
COUNTY TREASURER		107	107	
Total Allocated Additions:	17,591	43,845	61,436	61,436
Total To Be Allocated:	236,787	43,845		280,632



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department PURCHASING DEPARTMENT

	Total	General & Admin	PURCHASING SVCS
Wages & Benefits			
SALARIES & WAGES	137,163	0	137,163
FRINGE BENEFITS	74,863	0	74,863
Other Expense & Cost			
CONTRACTED SERVICES	0	0	0
EQUIPMENT REPAIRS	0	0	0
TELEPHONE	500	0	500
PUBLIC LIABILITY INS	1,372	0	1,372
TRAVEL	697	0	697
TRAINING	79	0	79
CONFERENCES	1,578	0	1,578
OFFICE SUPPLIES	544	0	544
COPY COST	764	0	764
PRINTING	3	0	3
PUBLICATIONS	542	0	542
POSTAGE	239	0	239
DUES	430	0	430
EQUIPMENT	422	0	422
TEMP HELP	0	0	0
Departmental Totals			
Total Expenditures	219,196	0	219,196
Deductions			
Total Deductions	0	0	0
Functional Cost			
Allocation Step 1	219,196	0	219,196
Inbound- All Others	17,591	17,591	0
Reallocate Admin Costs	(17,591)	(17,591)	17,591
1st Allocation	236,787	0	236,787



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department PURCHASING DEPARTMENT

	Total	General & Admin	PURCHASING SVCS
Allocation Step 2			
Inbound- All Others	43,845	43,845	0
Reallocate Admin Costs	(43,845)	(43,845)	43,845
2nd Allocation	43,845	0	43,845
Total For 08 PURCHASING	280,632	0	280,632
Total Allocated			



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department PURCHASING DEPARTMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - PURCHASING SVCS							
MAINTENANCE	293	10.1525	24,040		24,040		24,040
COUNTY EXECUTIVE	2	0.0693	164		164		164
FINANCE DEPARTMENT	435	15.0723	35,692		35,692		35,692
HUMAN RESOURCES	5	0.1733	410		410		410
PURCHASING DEPARTMENT	3	0.1040	246		246		246
PRINTING/MAIL SERVICE	8	0.2772	656		656	163	819
INFORMATION SYSTEMS	76	2.6334	6,236		6,236	1,551	7,787
CORPORATION COUNSEL	22	0.7623	1,805		1,805	449	2,254
COUNTY TREASURER	6	0.2079	492		492	122	614
FAMILY COURT COMMISSIONER	10	0.3465	820		820	204	1,024
SHERIFF'S DEPARTMENT	149	5.1629	12,225		12,225	3,041	15,266
CHILD SUPPORT	52	1.8018	4,266		4,266	1,061	5,327
HUMAN SERVICES	110	3.8115	9,025		9,025	2,245	11,270
RIDGEWOOD	267	9.2516	21,906		21,906	5,450	27,356
DETENTION CENTER	38	1.3167	3,118		3,118	776	3,894
COUNTY JAIL	88	3.0492	7,220		7,220	1,796	9,016
COUNTY CLERK	12	0.4158	985		985	245	1,230
DISTRICT ATTORNEY	11	0.3812	903		903	225	1,128
VICTIMS/WITNESS	6	0.2079	492		492	122	614
VICTIM ADVOCATE	4	0.1386	328		328	82	410
EMERGENCY MANAGEMENT	21	0.7277	1,723		1,723	429	2,152
CENTRAL COURTS	58	2.0097	4,759		4,759	1,184	5,943
CODE ADMINISTRATION	38	1.3167	3,118		3,118	776	3,894
UW EXTENSION	27	0.9356	2,215		2,215	551	2,766
PARKS	259	8.9744	21,250		21,250	5,287	26,537
HIGHWAY	435	15.0728	35,690		35,690	8,880	44,570
LAND CONSERVATION	29	1.0049	2,379		2,379	592	2,971
OTHER DEPARTMENTS	422	14.6223	34,624		34,624	8,614	43,238
SubTotal	2,886	100.0000	236,787		236,787	43,845	280,632
TOTAL	2,886	100.0000	236,787		236,787	43,845	280,632



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department PURCHASING DEPARTMENT

Allocation Basis: PURCHASE ORDER TRANSACTIONS BY DEPARTMENT
Allocation Source: COUNTY FINANCIAL RECORDS

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department PURCHASING DEPARTMENT

Receiving Department	Total	PURCHASING SVCS
MAINTENANCE	24,040	24,040
COUNTY EXECUTIVE	164	164
FINANCE DEPARTMENT	35,692	35,692
HUMAN RESOURCES	410	410
PURCHASING	246	246
PRINTING/MAIL SERVICE	819	819
INFORMATION SYSTEMS	7,787	7,787
CORPORATION COUNSEL	2,254	2,254
COUNTY TREASURER	614	614
FAMILY COURT	1,024	1,024
SHERIFF'S DEPARTMENT	15,266	15,266
CHILD SUPPORT	5,327	5,327
HUMAN SERVICES	11,270	11,270
RIDGEWOOD	27,356	27,356
DETENTION CENTER	3,894	3,894
COUNTY JAIL	9,016	9,016
COUNTY CLERK	1,230	1,230
DISTRICT ATTORNEY	1,128	1,128
VICTIMS/WITNESS	614	614
VICTIM ADVOCATE	410	410
EMERGENCY	2,152	2,152
CENTRAL COURTS	5,943	5,943
CODE ADMINISTRATION	3,894	3,894
UW EXTENSION	2,766	2,766
PARKS	26,537	26,537
HIGHWAY	44,570	44,570
LAND CONSERVATION	2,971	2,971
OTHER DEPARTMENTS	43,238	43,238
Direct Billed	0	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department PURCHASING DEPARTMENT

Receiving Department	Total	PURCHASING SVCS
Total	280,632	280,632



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
INFORMATION SYSTEMS

Fiscal 2007

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

Fiscal 2007

- **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, 2007
Schedule .2 - Costs To Be Allocated
For Department PRINTING/MAIL SERVICE

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	154,825			154,825
BUILDING USE	4,756	2	4,758	
EQUIPMENT USE	1,667	8	1,675	
INSURANCE	17	4	21	
MAINTENANCE	9,713	251	9,964	
FINANCE DEPARTMENT	4,150	928	5,078	
HUMAN RESOURCES	1,593	185	1,778	
PURCHASING DEPARTMENT	656	163	819	
PRINTING/MAIL SERVICE		7,299	7,299	
INFORMATION SYSTEMS		3,159	3,159	
COUNTY TREASURER		340	340	
Total Allocated Additions:	22,562	12,339	34,891	34,891
Total To Be Allocated:	177,377	12,339		189,716

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department PRINTING/MAIL SERVICE

	Total	General & Admin	PRINTING	KONICA	POSTAGE
Wages & Benefits					
SALARIES & WAGES	65,190	9,531	19,035	18,084	18,540
FRINGE BENEFITS	40,252	5,885	11,753	11,166	11,448
Other Expense & Cost					
CON SERV-MAIL PICK-UP	22,511	0	0	0	22,511
EQUIPMENT REPAIRS	1,038	0	1,038	0	0
LEASE	330	0	0	0	330
MAINTENANCE CONTRACTS	7,182	0	4,105	0	3,077
TELEPHONE	174	25	52	48	49
PUBLIC LIABILITY INSURANCE	652	95	191	181	185
TRAVEL	0	0	0	0	0
TRAINING	84	12	25	23	24
OFFICE SUPPLIES	1,092	160	318	303	311
PRINTING	50	7	15	14	14
POSTAGE	16,271	0	0	0	16,271
EQUIPMENT	(1)	0	(1)	0	0
Departmental Totals					
Total Expenditures	154,825	15,715	36,531	29,819	72,760
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Allocation Step 1	154,825	15,715	36,531	29,819	72,760
Inbound-06 FINANCE DEPARTMENT:	149	0	134	0	15
Inbound- All Others	22,403	22,403	0	0	0
Reallocate Admin Costs	(177,377)	(38,118)	10,036	8,162	19,920
1st Allocation	177,377	0	46,701	37,981	92,695
Allocation Step 2					
Inbound-06 FINANCE DEPARTMENT:	9	0	8	0	1
Inbound- All Others	12,330	12,330	0	0	0
Reallocate Admin Costs	(12,339)	(12,330)	3,246	2,640	6,444
2nd Allocation	12,339	0	3,254	2,640	6,445

All Monetary Values Are \$ Dollars
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RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department PRINTING/MAIL SERVICE

	Total	General & Admin	PRINTING	KONICA	POSTAGE
Total For 09 PRINTING/MAIL	189,716	0	49,955	40,621	99,140
Total Allocated					



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department PRINTING/MAIL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - PRINTING							
COUNTY EXECUTIVE	956.07	0.8194	383		383		383
FINANCE DEPARTMENT	407.44	0.3492	163		163		163
HUMAN RESOURCES	979.82	0.8398	392		392		392
PURCHASING DEPARTMENT	3.26	0.0028	1		1		1
PRINTING/MAIL SERVICE	49.50	0.0424	20		20		20
INFORMATION SYSTEMS	3.20	0.0027	1		1		1
CORPORATION COUNSEL	268.45	0.2301	107		107	8	115
COUNTY TREASURER	475.06	0.4072	190		190	14	204
FAMILY COURT COMMISSIONER	880.36	0.7545	352		352	25	377
SHERIFF'S DEPARTMENT	3,541.80	3.0356	1,418		1,418	101	1,519
CHILD SUPPORT	3,571.36	3.0609	1,429		1,429	102	1,531
HUMAN SERVICES	25,970.93	22.2591	10,395		10,395	739	11,134
RIDGEWOOD	1,560.15	1.3372	624		624	44	668
DETENTION CENTER	883.91	0.7576	354		354	25	379
COUNTY JAIL	4,926.37	4.2223	1,972		1,972	140	2,112
COUNTY CLERK	22,877.84	19.6081	9,157		9,157	651	9,808
DISTRICT ATTORNEY	3,017.91	2.5866	1,208		1,208	86	1,294
VICTIMS/WITNESS	206.75	0.1772	83		83	6	89
EMERGENCY MANAGEMENT	50.41	0.0432	20		20	1	21
CENTRAL COURTS	10,493.03	8.9933	4,200		4,200	299	4,499
CODE ADMINISTRATION	900.80	0.7721	361		361	26	387
UW EXTENSION	2,095.82	1.7963	839		839	60	899
PARKS	1,086.75	0.9314	435		435	31	466
HIGHWAY	553.26	0.4742	221		221	16	237
LAND CONSERVATION	815.88	0.6993	327		327	23	350
OTHER DEPARTMENTS	30,099.46	25.7975	12,049		12,049	857	12,906
SubTotal	116,675.59	100.0000	46,701		46,701	3,254	49,955
TOTAL	116,675.59	100.0000	46,701		46,701	3,254	49,955



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
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, 2007
Schedule .4 - Detail Activity Allocations
For Department PRINTING/MAIL SERVICE**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - KONICA							
MAINTENANCE	894	0.6636	252		252		252
COUNTY EXECUTIVE	260	0.1931	73		73		73
FINANCE DEPARTMENT	1,938	1.4382	546		546		546
HUMAN RESOURCES	4,648	3.4495	1,310		1,310		1,310
PURCHASING DEPARTMENT	763	0.5669	215		215		215
INFORMATION SYSTEMS	2,362	1.7529	666		666	49	715
CORPORATION COUNSEL	794	0.5897	224		224	17	241
COUNTY TREASURER	1,940	1.4400	547		547	41	588
FAMILY COURT COMMISSIONER	4,837	3.5898	1,363		1,363	101	1,464
SHERIFF'S DEPARTMENT	8,282	6.1463	2,334		2,334	173	2,507
CHILD SUPPORT	8,796	6.5273	2,479		2,479	184	2,663
HUMAN SERVICES	47,283	35.0873	13,328		13,328	989	14,317
RIDGEWOOD	5,410	4.0148	1,525		1,525	113	1,638
DETENTION CENTER	3,609	2.6787	1,017		1,017	75	1,092
COUNTY JAIL	2,653	1.9687	748		748	55	803
COUNTY CLERK	1,564	1.1606	441		441	33	474
DISTRICT ATTORNEY	13,582	10.0789	3,828		3,828	284	4,112
VICTIMS/WITNESS	573	0.4256	162		162	12	174
EMERGENCY MANAGEMENT	358	0.2657	101		101	7	108
CENTRAL COURTS	11,700	8.6828	3,298		3,298	245	3,543
CODE ADMINISTRATION	152	0.1130	43		43	3	46
UW EXTENSION	2,483	1.8430	700		700	52	752
HIGHWAY	2,467	1.8309	695		695	52	747
LAND CONSERVATION	235	0.1749	66		66	5	71
OTHER DEPARTMENTS	7,166	5.3178	2,020		2,020	150	2,170
SubTotal	134,758	100.0000	37,981		37,981	2,640	40,621
TOTAL	134,758	100.0000	37,981		37,981	2,640	40,621

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department PRINTING/MAIL SERVICE

Allocation Basis: COPY CLICKS BY DEPARTMENT
Allocation Source: PRINTSHOP RECORDS

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule 4 - Detail Activity Allocations
For Department PRINTING/MAIL SERVICE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - POSTAGE							
MAINTENANCE	76.66	0.0370	34		34		34
COUNTY EXECUTIVE	119.81	0.0578	54		54		54
FINANCE DEPARTMENT	390.01	0.1882	174		174		174
HUMAN RESOURCES	5,233.13	2.5255	2,341		2,341		2,341
PURCHASING DEPARTMENT	238.81	0.1152	107		107		107
PRINTING/MAIL SERVICE	16,270.60	7.8521	7,279		7,279		7,279
INFORMATION SYSTEMS	15.10	0.0073	7		7	1	8
CORPORATION COUNSEL	424.43	0.2048	190		190	15	205
COUNTY TREASURER	13,630.17	6.5779	6,097		6,097	475	6,572
FAMILY COURT COMMISSIONER	4,880.40	2.3553	2,183		2,183	170	2,353
SHERIFF'S DEPARTMENT	7,192.36	3.4710	3,217		3,217	251	3,468
CHILD SUPPORT	30,168.09	14.5590	13,495		13,495	1,052	14,547
HUMAN SERVICES	48,336.64	23.3273	21,623		21,623	1,683	23,306
RIDGEWOOD	4,362.70	2.1054	1,952		1,952	152	2,104
DETENTION CENTER	2,023.18	0.9764	905		905	71	976
COUNTY JAIL	26.40	0.0127	12		12	1	13
COUNTY CLERK	341.25	0.1647	153		153	12	165
DISTRICT ATTORNEY	4,705.25	2.2707	2,105		2,105	164	2,269
VICTIMS/WITNESS	3,815.28	1.8412	1,707		1,707	133	1,840
VICTIM ADVOCATE	532.09	0.2568	238		238	19	257
EMERGENCY MANAGEMENT	120.84	0.0583	54		54	4	58
CENTRAL COURTS	36,066.90	17.4058	16,134		16,134	1,257	17,391
CODE ADMINISTRATION	4,487.65	2.1657	2,008		2,008	156	2,164
UW EXTENSION	4,309.74	2.0799	1,928		1,928	150	2,078
PARKS	825.50	0.3984	369		369	29	398
HIGHWAY	825.51	0.3984	369		369	29	398
LAND CONSERVATION	22.16	0.0107	10		10	1	11
OTHER DEPARTMENTS	17,771.48	8.5765	7,950		7,950	620	8,570
SubTotal	207,212.14	100.0000	92,695		92,695	6,445	99,140
TOTAL	207,212.14	100.0000	92,695		92,695	6,445	99,140



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department PRINTING/MAIL SERVICE**

Allocation Basis: POSTAGE CHARGES BY DEPARTMENT
Allocation Source: COUNTY FINANCIAL RECORDS

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department PRINTING/MAIL SERVICE

Receiving Department	Total	PRINTING	KONICA	POSTAGE
MAINTENANCE	286	0	252	34
COUNTY EXECUTIVE	510	383	73	54
FINANCE DEPARTMENT	883	163	546	174
HUMAN RESOURCES	4,043	392	1,310	2,341
PURCHASING	323	1	215	107
PRINTING/MAIL SERVICE	7,299	20	0	7,279
INFORMATION SYSTEMS	724	1	715	8
CORPORATION COUNSEL	561	115	241	205
COUNTY TREASURER	7,364	204	588	6,572
FAMILY COURT	4,194	377	1,464	2,353
SHERIFF'S DEPARTMENT	7,494	1,519	2,507	3,468
CHILD SUPPORT	18,741	1,531	2,663	14,547
HUMAN SERVICES	48,757	11,134	14,317	23,306
RIDGEWOOD	4,410	668	1,638	2,104
DETENTION CENTER	2,447	379	1,092	976
COUNTY JAIL	2,928	2,112	803	13
COUNTY CLERK	10,447	9,808	474	165
DISTRICT ATTORNEY	7,675	1,294	4,112	2,269
VICTIMS/WITNESS	2,103	89	174	1,840
VICTIM ADVOCATE	257	0	0	257
EMERGENCY	187	21	108	58
CENTRAL COURTS	25,433	4,499	3,543	17,391
CODE ADMINISTRATION	2,597	387	46	2,164
UW EXTENSION	3,729	899	752	2,078
PARKS	864	466	0	398
HIGHWAY	1,382	237	747	398
LAND CONSERVATION	432	350	71	11
OTHER DEPARTMENTS	23,646	12,906	2,170	8,570
Direct Billed	0	0	0	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department PRINTING/MAIL SERVICE

Receiving Department	Total	PRINTING	KONICA	POSTAGE
Total	189,716	49,955	40,621	99,140

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

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 2007.
- Konica: Allocated based on Konica copies by departments in 2007.
- General Mail: Allocated based on postage charges by department in 2007.

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, 2007
Schedule .2 - Costs To Be Allocated
For Department INFORMATION SYSTEMS

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,451,097			1,451,097
CAPITAL PURCHASES	0			0
Total Deductions:	0			0
BUILDING USE	26,657	10	26,667	
EQUIPMENT USE	115,582	558	116,140	
INSURANCE	68	18	86	
MAINTENANCE	54,440	1,407	55,847	
COUNTY EXECUTIVE	13,987	3,697	17,684	
FINANCE DEPARTMENT	8,315	2,644	10,959	
HUMAN RESOURCES	6,374	741	7,115	
PURCHASING DEPARTMENT	6,236	1,551	7,787	
PRINTING/MAIL SERVICE	674	50	724	
INFORMATION SYSTEMS		37,788	37,788	
CORPORATION COUNSEL		2,738	2,738	
COUNTY TREASURER		1,656	1,656	
Total Allocated Additions:	232,333	52,858	285,191	285,191
SPECIAL COMPUTER PROG	(5,978)			
HOOK UP FEES	0			
COPIES CONTRACT	(147,404)			
SECURITY DEPOSIT	0			
DVD COPIES	(3,500)			
Total Departmental Cost Adjustments:	(156,882)			(156,882)
Total To Be Allocated:	1,526,548	52,858		1,579,406



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department INFORMATION SYSTEMS

	Total	General & Admin	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS
Wages & Benefits					
SALARIES & WAGES	498,424	99,718	1,690	273,446	0
FRINGE BENEFITS	199,030	39,886	340	109,376	0
Other Expense & Cost					
CONTRACTED SERVICES	319,991	0	872	265,185	0
NL TEMPORARY HELP	0	0	0	0	0
NL SOFTWARE CONTRACTS	239,020	0	0	51,332	21,900
CONSULTANTS	0	0	0	0	0
NL HARDWARE CONTRACTS	35,635	0	0	32,995	0
TELEPHONE	4,017	0	140	2,883	0
PUBLIC LIABILITY INS	4,984	0	17	3,491	0
NL TRAVEL	4,069	0	0	3,886	0
NL TRAINING	4,165	0	0	4,125	0
OFFICE SUPPLIES	920	0	0	385	0
COPY COST	2,363	0	0	119	0
PRINTING	3	0	0	3	0
PUBLICATIONS	45	0	0	45	0
PC REARCH/TESTING	507	0	0	507	0
POSTAGE	15	0	0	15	0
DUES	75	0	0	75	0
EQUIPMENT REPAIRS	0	0	0	0	0
NL TECHNICAL SUPPLIES	5,668	0	0	4,922	0
NL INFRASTRUCTURE SPRT	36,310	0	0	36,310	0
NL PC SUPPORT	95,856	0	1,004	94,852	0
*CAPITAL PURCHASES	0	0	0	0	0
Departmental Totals	1,451,097	139,604	4,063	883,952	21,900
Total Expenditures					
Deductions					
Total Deductions	0	0	0	0	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department INFORMATION SYSTEMS

Cost Adjustments	Total	General & Admin	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS
SPECIAL COMPUTER PROG	(5,978)	0	0	0	0
HOOK UP FEES	0	0	0	0	0
COPIES CONTRACT	(147,404)	0	0	0	0
SECURITY DEPOSIT	0	0	0	0	0
DVD COPIES	(3,500)	0	0	0	0
Functional Cost	1,294,215	139,604	4,063	883,952	21,900
Allocation Step 1					
Inbound- 06 FINANCE DEPARTMENT:	1,054	0	25	819	0
Inbound- 06 FINANCE DEPARTMENT:	2,518	0	59	1,958	0
Inbound- 06 FINANCE DEPARTMENT:	404	0	10	314	0
Inbound- 06 FINANCE DEPARTMENT:	(997)	0	0	(569)	0
Inbound- 08 PURCHASING DEPARTMENT:	6,236	0	113	5,076	0
Inbound- All Others	223,118	223,118	0	0	0
Reallocate Admin Costs	(362,722)	(362,722)	1,331	277,864	6,825
1st Allocation	1,526,548	0	5,601	1,169,414	28,725
Allocation Step 2					
Inbound- 06 FINANCE DEPARTMENT:	62	0	1	49	0
Inbound- 06 FINANCE DEPARTMENT:	916	0	22	712	0
Inbound- 06 FINANCE DEPARTMENT:	24	0	1	18	0
Inbound- 06 FINANCE DEPARTMENT:	671	0	0	383	0
Inbound- 08 PURCHASING DEPARTMENT:	1,551	0	28	1,262	0
Inbound- 10 INFORMATION SYSTEMS:	64	32	0	0	0
Inbound- 12 COUNTY TREASURER	1,656	0	15	1,521	0
Inbound- All Others	47,914	47,914	0	0	0
Reallocate Admin Costs	(47,946)	(47,946)	176	36,729	902
2nd Allocation	52,858	0	243	40,674	902
Total For 10 INFORMATION	1,579,406	0	5,844	1,210,088	29,627
Total Allocated					



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department INFORMATION SYSTEMS

	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY	LEAP
Wages & Benefits				
SALARIES & WAGES	0	11,079	34,962	77,529
FRINGE BENEFITS	0	4,432	13,985	31,011
Other Expense & Cost				
CONTRACTED SERVICES	0	0	9,155	44,779
NL TEMPORARY HELP	0	0	0	0
NL SOFTWARE CONTRACTS	613	0	31,029	134,146
CONSULTANTS	0	0	0	0
NL HARDWARE CONTRACTS	0	0	0	2,640
TELEPHONE	0	0	0	994
PUBLIC LIABILITY INS	0	0	704	772
NL TRAVEL	0	0	34	149
NL TRAINING	0	0	40	0
OFFICE SUPPLIES	0	0	535	0
COPY COST	0	0	2,244	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	0	0
NL TECHNICAL SUPPLIES	0	0	746	0
NL INFRASTRUCTURE SPRT	0	0	0	0
NL PC SUPPORT	0	0	0	0
* CAPITAL PURCHASES	0	0	0	0
Departmental Totals	613	15,511	93,434	292,020
Total Expenditures				
Deductions				
Total Deductions	0	0	0	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department INFORMATION SYSTEMS

	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY	LEAP
Cost Adjustments				
SPECIAL COMPUTER PROG	0	0	(5,978)	0
HOOK UP FEES	0	0	0	0
COPIES CONTRACT	0	0	(147,404)	0
SECURITY DEPOSIT	0	0	0	0
DVD COPIES	0	0	(3,500)	0
Functional Cost	613	15,511	(63,448)	292,020
Allocation Step 1				
Inbound- 06 FINANCE DEPARTMENT:	0	0	154	56
Inbound- 06 FINANCE DEPARTMENT:	0	0	368	133
Inbound- 06 FINANCE DEPARTMENT:	0	0	59	21
Inbound- 06 FINANCE DEPARTMENT:	0	0	(420)	(8)
Inbound- 08 PURCHASING DEPARTMENT:	0	0	751	296
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	191	4,834	(19,490)	91,167
1st Allocation	804	20,345	(82,026)	383,685
Allocation Step 2				
Inbound- 06 FINANCE DEPARTMENT:	0	0	9	3
Inbound- 06 FINANCE DEPARTMENT:	0	0	134	48
Inbound- 06 FINANCE DEPARTMENT:	0	0	4	1
Inbound- 06 FINANCE DEPARTMENT:	0	0	283	5
Inbound- 08 PURCHASING DEPARTMENT:	0	0	187	74
Inbound- 10 INFORMATION SYSTEMS:	0	0	0	32
Inbound- 12 COUNTY TREASURER	0	0	88	32
Inbound- All Others	0	0	0	0
Reallocate Admin Costs	25	639	(2,576)	12,051
2nd Allocation	25	639	(1,871)	12,246
Total For 10 INFORMATION				
Total Allocated	829	20,984	(83,897)	395,931



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
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	5,601	-4,118	1,483	243	1,726
SubTotal	100.00	100.0000	5,601	-4,118	1,483	243	1,726
Direct Billed				4,118	4,118		4,118
TOTAL	100.00	100.0000	5,601		5,601	243	5,844

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, 2007
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - DATA PROCESSING							
MAINTENANCE	0.50	0.5376	6,287		6,287		6,287
COUNTY EXECUTIVE	0.50	0.5376	6,287		6,287		6,287
FINANCE DEPARTMENT	9.00	9.6774	113,169		113,169		113,169
HUMAN RESOURCES	5.00	5.3763	62,872		62,872		62,872
PURCHASING DEPARTMENT	3.00	3.2258	37,723		37,723		37,723
PRINTING/MAIL SERVICE	0.25	0.2688	3,144		3,144		3,144
INFORMATION SYSTEMS	3.00	3.2258	37,723		37,723		37,723
CORPORATION COUNSEL	1.00	1.0753	12,574		12,574	567	13,141
COUNTY TREASURER	6.00	6.4516	75,446		75,446	3,401	78,847
FAMILY COURT COMMISSIONER	0.25	0.2688	3,144		3,144	142	3,286
SHERIFF'S DEPARTMENT	11.00	11.8280	138,318	-12,074	138,318	6,236	144,554
HUMAN SERVICES	8.00	8.6022	100,595		88,521	4,535	93,056
RIDGEWOOD	5.00	5.3763	62,872		62,872	2,834	65,706
COUNTY JAIL	5.00	5.3763	62,872		62,872	2,834	65,706
COUNTY CLERK	2.00	2.1505	25,149		25,149	1,134	26,283
DISTRICT ATTORNEY	4.00	4.3011	50,297		50,297	2,268	52,565
VICTIMS/WITNESS	2.00	2.1505	25,149		25,149	1,134	26,283
EMERGENCY MANAGEMENT	0.50	0.5376	6,287		6,287	283	6,570
CENTRAL COURTS	1.00	1.0753	12,574		12,574	567	13,141
CODE ADMINISTRATION	5.00	5.3763	62,872		62,872	2,834	65,706
UW EXTENSION	1.00	1.0753	12,574		12,574	567	13,141
HIGHWAY	5.00	5.3763	62,872		62,872	2,834	65,706
OTHER DEPARTMENTS	15.00	16.1293	188,614		188,614	8,504	197,118
SubTotal	93.00	100.0000	1,169,414	-12,074	1,157,340	40,674	1,198,014
Direct Billed				12,074	12,074		12,074
TOTAL	93.00	100.0000	1,169,414		1,169,414	40,674	1,210,088

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, 2007
 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	14,400.00	65.7534	18,888		18,888		18,888
COUNTY TREASURER	7,500.00	34.2466	9,837		9,837	902	10,739
SubTotal	21,900.00	100.0000	28,725		28,725	902	29,627
TOTAL	21,900.00	100.0000	28,725		28,725	902	29,627

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, 2007
 Schedule .4 - Detail Activity Allocations
 For Department INFORMATION SYSTEMS**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - PHONE SYSTEM							
MAINTENANCE	17	3.5565	29		29		29
COUNTY EXECUTIVE	4	0.8368	7		7		7
FINANCE DEPARTMENT	7	1.4644	12		12		12
PURCHASING DEPARTMENT	5	1.0460	8		8		8
PRINTING/MAIL SERVICE	2	0.4184	3		3		3
INFORMATION SYSTEMS	38	7.9498	64		64		64
CORPORATION COUNSEL	7	1.4644	12		12		12
COUNTY TREASURER	6	1.2552	10		10		10
FAMILY COURT COMMISSIONER	15	3.1381	25		25	1	26
SHERIFF'S DEPARTMENT	75	15.6904	126		126	5	131
COUNTY JAIL	74	15.4812	124		124	5	129
COUNTY CLERK	10	2.0921	17		17	1	18
DISTRICT ATTORNEY	40	8.3682	67		67	2	69
VICTIMS/WITNESS	16	3.3473	27		27	1	28
EMERGENCY MANAGEMENT	20	4.1841	34		34	1	35
CENTRAL COURTS	122	25.5230	205		205	8	213
OTHER DEPARTMENTS	20	4.1841	34		34	1	35
SubTotal	478	100.0000	804		804	25	829
TOTAL	478	100.0000	804		804	25	829

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, 2007
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Activity - PRINTSHOP							
COUNTY EXECUTIVE	956.07	1.1043	225		225		225
FINANCE DEPARTMENT	407.44	0.4706	96		96		96
HUMAN RESOURCES	979.82	1.1317	230		230		230
PURCHASING DEPARTMENT	3.26	0.0038	1		1		1
PRINTING/MAIL SERVICE	49.50	0.0572	12		12		12
INFORMATION SYSTEMS	3.20	0.0037	1		1		1
CORPORATION COUNSEL	268.45	0.3101	63		63	2	65
COUNTY TREASURER	475.06	0.5487	112		112	4	116
FAMILY COURT COMMISSIONER	880.36	1.0169	207		207	7	214
SHERIFF'S DEPARTMENT	3,541.80	4.0910	832		832	27	859
CHILD SUPPORT	3,571.36	4.1251	839		839	27	866
HUMAN SERVICES	25,970.93	29.9977	6,100		6,100	196	6,296
RIDGEWOOD	1,560.15	1.8021	367		367	12	379
COUNTY JAIL	883.91	1.0210	208		208	7	215
COUNTY CLERK	4,926.37	5.6902	1,158		1,158	37	1,195
DISTRICT ATTORNEY	22,877.84	26.4251	5,376		5,376	174	5,550
VICTIMS/WITNESS	3,017.91	3.4858	709		709	23	732
VICTIM ADVOCATE	206.75	0.2388	49		49	2	51
CENTRAL COURTS	50.41	0.0582	12		12		12
HARBOR/MARINA	10,493.03	12.1200	2,466		2,466	80	2,546
UW EXTENSION	900.80	1.0405	212		212	7	219
PARKS	2,095.82	2.4208	493		493	16	509
HIGHWAY	1,086.75	1.2553	255		255	8	263
LAND CONSERVATION	553.26	0.6390	130		130	4	134
HOUSING AUTHORITY	815.88	0.9424	192		192	6	198
SubTotal	86,576.13	100.0000	20,345		20,345	639	20,984
TOTAL	86,576.13	100.0000	20,345		20,345	639	20,984

**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS**

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, 2007
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 DEPARTMENTS	100.00	100.0000	-82,026		-82,026	-1,871	-83,897
SubTotal	100.00	100.0000	-82,026		-82,026	-1,871	-83,897
TOTAL	100.00	100.0000	-82,026		-82,026	-1,871	-83,897

Allocation Basis: DIRECT ALLOCATION TO BENEFITING DEPARTMENTS
 Allocation Source: INFORMATION SYSTEMS STAFF



All Monetary Values Are \$ Dollars
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**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department INFORMATION SYSTEMS**

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF'S DEPARTMENT	20.00	20.0000	76,737		76,737	2,449	79,186
OTHER DEPARTMENTS	80.00	80.0000	306,948		306,948	9,797	316,745
SubTotal	100.00	100.0000	383,685		383,685	12,246	395,931
TOTAL	100.00	100.0000	383,685		383,685	12,246	395,931

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, 2007
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS**

Receiving Department	Total	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY
MAINTENANCE	6,316	0	6,287	0	29	0	0
COUNTY EXECUTIVE	6,519	0	6,287	0	7	225	0
FINANCE DEPARTMENT	132,165	0	113,169	18,888	12	96	0
HUMAN RESOURCES	63,102	0	62,872	0	0	230	0
PURCHASING	37,732	0	37,723	0	8	1	0
PRINTING/MAIL SERVICE	3,159	0	3,144	0	3	12	0
INFORMATION SYSTEMS	37,788	0	37,723	0	64	1	0
CORPORATION COUNSEL	13,218	0	13,141	0	12	65	0
COUNTY TREASURER	89,712	0	78,847	10,739	10	116	0
FAMILY COURT	3,526	0	3,286	0	26	214	0
SHERIFF'S DEPARTMENT	224,730	0	144,554	0	131	859	0
CHILD SUPPORT	2,592	1,726	0	0	0	866	0
HUMAN SERVICES	99,352	0	93,056	0	0	6,296	0
RIDGEWOOD	66,085	0	65,706	0	0	379	0
COUNTY JAIL	66,050	0	65,706	0	129	215	0
COUNTY CLERK	27,496	0	26,283	0	18	1,195	0
DISTRICT ATTORNEY	58,184	0	52,565	0	69	5,550	0
VICTIMS/WITNESS	27,043	0	26,283	0	28	732	0
VICTIM ADVOCATE	51	0	0	0	0	51	0
EMERGENCY	6,605	0	6,570	0	35	0	0
CENTRAL COURTS	13,366	0	13,141	0	213	12	0
HARBOR/MARINA	2,546	0	0	0	0	2,546	0
CODE ADMINISTRATION	65,706	0	65,706	0	0	0	0
UW EXTENSION	13,360	0	13,141	0	0	219	0
PARKS	509	0	0	0	0	509	0
HIGHWAY	65,969	0	65,706	0	0	263	0
LAND CONSERVATION	134	0	0	0	0	134	0
HOUSING AUTHORITY	198	0	0	0	0	198	0
OTHER DEPARTMENTS	430,001	0	197,118	0	35	0	(83,897)

**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS**

Receiving Department	Total	CHILD SUPPORT	DATA PROCESSING	SPECIFIC IS	PHONE SYSTEM	PRINTSHOP	ROD TECHNOLOGY
Direct Billed	16,192	4,118	12,074	0	0	0	0
Total	1,579,406	5,844	1,210,088	29,627	829	20,984	(83,897)



RACINE COUNTY, WISCONSIN
 CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .5 - Allocation Summary
 For Department INFORMATION SYSTEMS

Receiving Department	LEAP
MAINTENANCE	0
COUNTY EXECUTIVE	0
FINANCE DEPARTMENT	0
HUMAN RESOURCES	0
PURCHASING	0
PRINTING/MAIL SERVICE	0
INFORMATION SYSTEMS	0
CORPORATION COUNSEL	0
COUNTY TREASURER	0
FAMILY COURT	0
SHERIFF'S DEPARTMENT	79,186
CHILD SUPPORT	0
HUMAN SERVICES	0
RIDGEWOOD	0
COUNTY JAIL	0
COUNTY CLERK	0
DISTRICT ATTORNEY	0
VICTIMS/WITNESS	0
VICTIM ADVOCATE	0
EMERGENCY	0
CENTRAL COURTS	0
HARBOR/MARINA	0
CODE ADMINISTRATION	0
UW EXTENSION	0
PARKS	0
HIGHWAY	0
LAND CONSERVATION	0
HOUSING AUTHORITY	0
OTHER DEPARTMENTS	316,745



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .5 - Allocation Summary
For Department INFORMATION SYSTEMS

Receiving Department LEAP

Direct Billed 0

Total 395,931



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
CORPORATION COUNSEL

Fiscal 2007

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, 2007
Schedule .2 - Costs To Be Allocated
For Department CORPORATION COUNSEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	526,616			526,616
BUILDING USE	5,401	2	5,403	
EQUIPMENT USE	488	2	490	
INSURANCE	48	12	60	
MAINTENANCE	11,029	285	11,314	
COUNTY EXECUTIVE	15,580	4,118	19,698	
FINANCE DEPARTMENT	4,592	1,459	6,051	
HUMAN RESOURCES	4,461	518	4,979	
PURCHASING DEPARTMENT	1,805	449	2,254	
PRINTING/MAIL SERVICE	521	40	561	
INFORMATION SYSTEMS	12,649	569	13,218	
CORPORATION COUNSEL		9,234	9,234	
COUNTY TREASURER		339	339	
Total Allocated Additions:	56,574	17,027	73,601	73,601
OFF SPLYS-REC RETENTN	0			
Total Departmental Cost Adjustments:	0			0
Total To Be Allocated:	583,190	17,027		600,217

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department CORPORATION COUNSEL

	Total	General & Admin	LEGAL SERVICES
Wages & Benefits			
SALARIES & WAGES	345,725	0	345,725
FRINGE BENEFITS	151,266	0	151,266
Other Expense & Cost			
EQUIPMENT REPAIRS	0	0	0
WITNESS FEES	225	0	225
TELEPHONE	998	0	998
PUBLIC LIABILITY EXPENSE	3,457	0	3,457
TRAVEL	22	0	22
TRAINING	1,983	0	1,983
OFFICE SUPPLIES	1,397	0	1,397
COPY COSTS	795	0	795
PRINTING	268	0	268
PUBLICATIONS/LIBRARY	16,776	0	16,776
POSTAGE	424	0	424
DUES	1,435	0	1,435
EQUIPMENT	65	0	65
TEMP HELP	1,780	0	1,780
Departmental Totals			
Total Expenditures	526,616	0	526,616
Deductions			
Total Deductions	0	0	0
Cost Adjustments			
OFF SPLYS-REC RETENTN	0	0	0
Functional Cost	526,616	0	526,616
Allocation Step 1			
Inbound- All Others	56,574	56,574	0
Reallocate Admin Costs	(56,574)	56,574
1st Allocation	583,190	0	583,190



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department CORPORATION COUNSEL

	Total	General & Admin	LEGAL SERVICES
Allocation Step 2			
Inbound- All Others	17,027	17,027	0
Reallocate Admin Costs	(17,027)	17,027
2nd Allocation	17,027	0	17,027
Total For 11 CORPORATION	600,217	0	600,217
Total Allocated			



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule 4 - Detail Activity Allocations
For Department CORPORATION COUNSEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	3,748.51	1.0264	5,986		5,986		5,986
MAINTENANCE	1,734.69	0.4750	2,770		2,770		2,770
COUNTY EXECUTIVE	33,777.10	9.2491	53,940		53,940		53,940
FINANCE DEPARTMENT	11,332.42	3.1031	18,097		18,097		18,097
HUMAN RESOURCES	5,865.16	1.6060	9,366		9,366		9,366
PURCHASING DEPARTMENT	1,714.72	0.4695	2,738		2,738		2,738
INFORMATION SYSTEMS	1,714.72	0.4695	2,738		2,738		2,738
CORPORATION COUNSEL	5,782.30	1.5834	9,234		9,234		9,234
COUNTY TREASURER	8,355.78	2.2880	13,344		13,344	475	13,819
SHERIFF'S DEPARTMENT	22,210.64	6.0819	35,469		35,469	1,263	36,732
CHILD SUPPORT	17,147.20	4.6954	27,383		27,383	975	28,358
HUMAN SERVICES	143,628.95	39.3297	229,367		229,367	8,163	237,530
RIDGEWOOD	8,739.50	2.3931	13,956		13,956	497	14,453
COUNTY JAIL	11,561.45	3.1658	18,463		18,463	657	19,120
COUNTY CLERK	5,782.30	1.5834	9,234		9,234	329	9,563
DISTRICT ATTORNEY	857.36	0.2348	1,369		1,369	49	1,418
EMERGENCY MANAGEMENT	857.36	0.2348	1,369		1,369	49	1,418
CENTRAL COURTS	857.36	0.2348	1,369		1,369	49	1,418
CODE ADMINISTRATION	14,678.60	4.0194	23,441		23,441	834	24,275
PARKS	5,443.26	1.4905	8,693		8,693	309	9,002
HIGHWAY	11,250.05	3.0806	17,966		17,966	640	18,606
LAND CONSERVATION	3,669.65	1.0049	5,860		5,860	209	6,069
OTHER DEPARTMENTS	44,483.92	12.1809	71,038		71,038	2,529	73,567
SubTotal	365,193.00	100.0000	583,190		583,190	17,027	600,217
TOTAL	365,193.00	100.0000	583,190		583,190	17,027	600,217

Allocation Basis: ANALYSIS OF STAFF TIME EXPENDED BY DEPARTMENT
Allocation Source: CORPORATION COUNSEL & STAFF

RACINE COUNTY, WISCONSIN
 CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .5 - Allocation Summary
 For Department CORPORATION COUNSEL

Receiving Department	Total	LEGAL SERVICES
INSURANCE	5,986	5,986
MAINTENANCE	2,770	2,770
COUNTY EXECUTIVE	53,940	53,940
FINANCE DEPARTMENT	18,097	18,097
HUMAN RESOURCES	9,366	9,366
PURCHASING	2,738	2,738
INFORMATION SYSTEMS	2,738	2,738
CORPORATION COUNSEL	9,234	9,234
COUNTY TREASURER	13,819	13,819
SHERIFF'S DEPARTMENT	36,732	36,732
CHILD SUPPORT	28,358	28,358
HUMAN SERVICES	237,530	237,530
RIDGEWOOD	14,453	14,453
COUNTY JAIL	19,120	19,120
COUNTY CLERK	9,563	9,563
DISTRICT ATTORNEY	1,418	1,418
EMERGENCY	1,418	1,418
CENTRAL COURTS	1,418	1,418
CODE ADMINISTRATION	24,275	24,275
PARKS	9,002	9,002
HIGHWAY	18,606	18,606
LAND CONSERVATION	6,069	6,069
OTHER DEPARTMENTS	73,567	73,567
Direct Billed	0	0
Total	600,217	600,217



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
COUNTY TREASURER

Fiscal 2007

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 2007.
- **General Receipts**: Allocated based on the total number of general receipt transactions by department in 2007.

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, 2007
Schedule .2 - Costs To Be Allocated
For Department COUNTY TREASURER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	371,815			371,815
BUILDING USE	4,969	2	4,971	
EQUIPMENT USE	419	2	421	
INSURANCE	1,913	495	2,408	
MAINTENANCE	10,149	262	10,411	
COUNTY EXECUTIVE	1,549	410	1,959	
FINANCE DEPARTMENT	6,668	2,401	9,069	
HUMAN RESOURCES	3,585	417	4,002	
PURCHASING DEPARTMENT	492	122	614	
PRINTING/MAIL SERVICE	6,834	530	7,364	
INFORMATION SYSTEMS	85,405	4,307	89,712	
CORPORATION COUNSEL	13,344	475	13,819	
COUNTY TREASURER		10,013	10,013	
Total Allocated Additions:	135,327	19,436	154,763	154,763
Total To Be Allocated:	507,142	19,436		526,578



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department COUNTY TREASURER

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
Wages & Benefits					
SALARIES & WAGES	203,286	55,741	16,060	13,722	117,763
FRINGE BENEFITS	111,498	30,573	8,808	7,526	64,591
Other Expense & Cost					
CONTRACTED SERVICES	16,118	0	0	0	16,118
TITLE EXPENSES	10,800	0	0	0	10,800
IN REM GUARDIAN ATTY	650	0	0	0	650
TEMPORARY HELP	0	0	0	0	0
APPRAISAL SERVICES	1,260	0	0	0	1,260
IN REM PROP LAWN CARE	0	0	0	0	0
IN REM PROP SNOW REMVL	0	0	0	0	0
TELEPHONE	397	109	31	27	230
PUBLIC LIABILITY INS	2,033	557	161	137	1,178
ADVERTISING	6,725	0	0	0	6,725
TRAVEL	748	205	59	50	434
TRAINING	0	0	0	0	0
CONFERENCES	90	25	7	6	52
OFFICE SUPPLIES	2,777	761	219	187	1,610
COPY COST	734	201	58	50	425
PRINTING	475	130	38	32	275
PUBLICATIONS	53	15	4	4	30
POSTAGE	13,630	3,737	1,077	920	7,896
DUES	140	38	11	9	82
CASH SHORT & OVER	0	0	0	0	0
EQUIPMENT SUPPLIES	0	0	0	0	0
EQUIPMENT REPAIRS	401	110	32	27	232
Departmental Totals					
Total Expenditures	371,815	92,202	26,565	22,697	230,351
Deductions					
Total Deductions	0	0	0	0	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department COUNTY TREASURER

	Total	General & Admin	BANKING	GENERAL RECEIPTS	GENERAL GOVT
Functional Cost	371,815	92,202	26,565	22,697	230,351
Allocation Step 1					
Inbound- All Others	135,327	135,327	0	0	0
Reallocate Admin Costs	(417,794)	(227,529)	21,617	18,469	187,443
Unallocated Costs	89,348	0	0	0	(417,794)
1st Allocation		0	48,182	41,166	0
Allocation Step 2					
Inbound- All Others	19,436	19,436	0	0	0
Reallocate Admin Costs	(16,011)	(19,436)	1,847	1,578	16,011
Unallocated Costs	3,425	0	0	0	(16,011)
2nd Allocation		0	1,847	1,578	0
Total For 12 COUNTY	92,773	0	50,029	42,744	0
Total Allocated					



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSURANCE	57	0.1190	57		57		57
MAINTENANCE	1,198	2.5007	1,205		1,205		1,205
COUNTY EXECUTIVE	99	0.2067	100		100		100
FINANCE DEPARTMENT	596	1.2441	599		599		599
HUMAN RESOURCES	294	0.6137	296		296		296
PURCHASING DEPARTMENT	92	0.1920	93		93		93
PRINTING/MAIL SERVICE	147	0.3069	148		148		148
INFORMATION SYSTEMS	355	0.7410	357		357		357
CORPORATION COUNSEL	239	0.4989	240		240		240
COUNTY TREASURER	311	0.6492	313		313		313
FAMILY COURT COMMISSIONER	263	0.5490	265		265	11	276
SHERIFF'S DEPARTMENT	4,667	9.7420	4,694		4,694	194	4,888
CHILD SUPPORT	1,141	2.3817	1,148		1,148	47	1,195
HUMAN SERVICES	14,004	29.2322	14,081		14,081	579	14,660
RIDGEWOOD	5,344	11.1552	5,375		5,375	222	5,597
DETENTION CENTER	982	2.0498	988		988	41	1,029
COUNTY JAIL	3,849	8.0345	3,871		3,871	160	4,031
COUNTY CLERK	129	0.2693	130		130	5	135
DISTRICT ATTORNEY	860	1.7952	865		865	36	901
VICTIMS/WITNESS	188	0.3924	189		189	8	197
VICTIM ADVOCATE	40	0.0835	40		40	2	42
EMERGENCY MANAGEMENT	103	0.2150	104		104	4	108
CENTRAL COURTS	5,735	11.9714	5,768		5,768	238	6,006
CODE ADMINISTRATION	437	0.9122	440		440	18	458
UW EXTENSION	182	0.3799	183		183	8	191
PARKS	1,528	3.1896	1,537		1,537	63	1,600
HIGHWAY	2,740	5.7195	2,756		2,756	114	2,870
LAND CONSERVATION	144	0.3006	145		145	6	151
OTHER DEPARTMENTS	2,182	4.5548	2,195		2,195	91	2,286
SubTotal	47,906	100.0000	48,182		48,182	1,847	50,029
TOTAL	47,906	100.0000	48,182		48,182	1,847	50,029

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
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, 2007
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	0.0114	5		5		5
MAINTENANCE	4	0.0456	19		19		19
COUNTY EXECUTIVE	7	0.0798	33		33		33
FINANCE DEPARTMENT	38	0.4330	178		178		178
HUMAN RESOURCES	7	0.0798	33		33		33
PURCHASING DEPARTMENT	3	0.0342	14		14		14
PRINTING/MAIL SERVICE	41	0.4672	192		192		192
INFORMATION SYSTEMS	277	3.1563	1,299		1,299		1,299
CORPORATION COUNSEL	21	0.2393	99		99		99
COUNTY TREASURER	2,068	23.5640	9,700		9,700		9,700
FAMILY COURT COMMISSIONER	137	1.5611	643		643	34	677
SHERIFF'S DEPARTMENT	669	7.6231	3,138		3,138	167	3,305
CHILD SUPPORT	133	1.5155	624		624	33	657
HUMAN SERVICES	1,125	12.8191	5,277		5,277	280	5,557
RIDGEWOOD	579	6.5975	2,716		2,716	145	2,861
DETENTION CENTER	83	0.9458	389		389	21	410
COUNTY JAIL	207	2.3587	971		971	52	1,023
COUNTY CLERK	492	5.6062	2,308		2,308	123	2,431
DISTRICT ATTORNEY	43	0.4900	202		202	11	213
VICTIMS/WITNESS	3	0.0342	14		14	1	15
VICTIM ADVOCATE	4	0.0456	19		19	1	20
EMERGENCY MANAGEMENT	21	0.2393	99		99	5	104
CENTRAL COURTS	546	6.2215	2,561		2,561	137	2,698
CODE ADMINISTRATION	183	2.0852	858		858	46	904
UW EXTENSION	54	0.6153	253		253	14	267
PARKS	574	6.5406	2,692		2,692	144	2,836
HIGHWAY	279	3.1791	1,309		1,309	70	1,379
LAND CONSERVATION	57	0.6495	267		267	14	281
OTHER DEPARTMENTS	1,120	12.7621	5,254		5,254	280	5,534
SubTotal	8,776	100.0000	41,166		41,166	1,578	42,744
TOTAL	8,776	100.0000	41,166		41,166	1,578	42,744

**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .4 - Detail Activity Allocations
For Department COUNTY TREASURER**

Allocation Basis: GENERAL RECEIPT 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, 2007
Schedule .5 - Allocation Summary
For Department COUNTY TREASURER**

Receiving Department	Total	BANKING	GENERAL RECEIPTS
INSURANCE	62	57	5
MAINTENANCE	1,224	1,205	19
COUNTY EXECUTIVE	133	100	33
FINANCE DEPARTMENT	777	599	178
HUMAN RESOURCES	329	296	33
PURCHASING	107	93	14
PRINTING/MAIL SERVICE	340	148	192
INFORMATION SYSTEMS	1,656	357	1,299
CORPORATION COUNSEL	339	240	99
COUNTY TREASURER	10,013	313	9,700
FAMILY COURT	953	276	677
SHERIFF'S DEPARTMENT	8,193	4,888	3,305
CHILD SUPPORT	1,852	1,195	657
HUMAN SERVICES	20,217	14,660	5,557
RIDGEWOOD	8,458	5,597	2,861
DETENTION CENTER	1,439	1,029	410
COUNTY JAIL	5,054	4,031	1,023
COUNTY CLERK	2,566	135	2,431
DISTRICT ATTORNEY	1,114	901	213
VICTIMS/WITNESS	212	197	15
VICTIM ADVOCATE	62	42	20
EMERGENCY	212	108	104
CENTRAL COURTS	8,704	6,006	2,698
CODE ADMINISTRATION	1,362	458	904
UW EXTENSION	458	191	267
PARKS	4,436	1,600	2,836
HIGHWAY	4,249	2,870	1,379
LAND CONSERVATION	432	151	281
OTHER DEPARTMENTS	7,820	2,286	5,534



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .5 - Allocation Summary
 For Department COUNTY TREASURER

Receiving Department	Total	BANKING	GENERAL RECEIPTS
Direct Billed	0	0	0
Total	92,773	50,029	42,744



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

Fiscal 2007

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, 2007
Schedule .2 - Costs To Be Allocated
For Department FAMILY COURT COMMISSIONER

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	681,697			681,697
BUILDING USE	26,207	10	26,217	
EQUIPMENT USE	1,268	6	1,274	
INSURANCE	43	11	54	
MAINTENANCE	53,522	1,384	54,906	
COUNTY EXECUTIVE	1,593	421	2,014	
FINANCE DEPARTMENT	3,847	2,834	6,681	
HUMAN RESOURCES	3,983	463	4,446	
PURCHASING DEPARTMENT	820	204	1,024	
PRINTING/MAIL SERVICE	3,898	296	4,194	
INFORMATION SYSTEMS	3,376	150	3,526	
COUNTY TREASURER	908	45	953	
Total Allocated Additions:	99,465	5,824	105,289	105,289
Total To Be Allocated:	781,162	5,824		786,986

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department FAMILY COURT COMMISSIONER

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	302,997	0	120,656	182,341
FRINGE BENEFITS	140,189	0	50,263	89,926
Other Expense & Cost				
CONTRACTED SERVICES	143,796	0	0	143,796
TELEPHONE	1,609	0	0	1,609
PUBLIC LIABILITY INS	3,030	0	1,207	1,823
TRAVEL	2,153	0	0	2,153
TRAINING	1,631	0	520	1,111
OFFICE SUPPLIES	2,072	0	579	1,493
COPY COST	4,837	0	2	4,835
PRINTING	880	0	291	589
PUBLICATIONS/LIBRARY	734	0	242	492
POSTAGE	4,881	0	0	4,881
DUES	806	0	330	476
COMMISSIONERS	72,082	0	53,249	18,833
Departmental Totals				
Total Expenditures	681,697	0	227,339	454,358
Deductions				
Total Deductions	0	0	0	0
Functional Cost	681,697	0	227,339	454,358
Allocation Step 1				
Inbound- 06 FINANCE DEPARTMENT:	960	0	60	900
Inbound- 06 FINANCE DEPARTMENT:	2,294	0	143	2,151
Inbound- 06 FINANCE DEPARTMENT:	372	0	25	347
Inbound- 06 FINANCE DEPARTMENT:	(2,043)	0	(175)	(1,868)
Inbound- 09 PRINTING/MAIL SERVICE:	352	0	15	337
Inbound- 09 PRINTING/MAIL SERVICE:	1,363	0	327	1,036
Inbound- 12 COUNTY TREASURER:	265	0	3	262
Inbound- All Others	95,902	95,902	0	0
Reallocate Admin Costs	(95,902)	(95,902)	31,872	64,030
Unallocated Costs	(521,553)	0	0	(521,553)
1st Allocation	259,609	0	259,609	0



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule 3 - Costs Allocated By Activity
For Department FAMILY COURT COMMISSIONER

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
Allocation Step 2				
Inbound- 06 FINANCE DEPARTMENT:	57	0	4	53
Inbound- 06 FINANCE DEPARTMENT:	835	0	52	783
Inbound- 06 FINANCE DEPARTMENT:	22	0	1	21
Inbound- 06 FINANCE DEPARTMENT:	1,373	0	117	1,256
Inbound- 09 PRINTING/MAIL SERVICE:	25	0	1	24
Inbound- 09 PRINTING/MAIL SERVICE:	101	0	24	77
Inbound- 12 COUNTY TREASURER:	11	0	0	11
Inbound- All Others	3,400	3,400	0	0
Reallocate Admin Costs	(4,495)	(3,400)	1,130	2,270
Unallocated Costs	(4,495)	0	0	(4,495)
2nd Allocation	1,329	0	1,329	0
Total For 13 FAMILY COURT	260,938	0	260,938	0
Total Allocated				



RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
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	259,609	-227,339	32,270	1,329	33,599
SubTotal	100.00	100.0000	259,609	-227,339	32,270	1,329	33,599
Direct Billed				227,339	227,339		227,339
TOTAL	100.00	100.0000	259,609		259,609	1,329	260,938

Allocation Basis: 100% ALLOCATION TO CHILD SUPPORT

Allocation Source: CHILD SUPPORT EXPENDITURE REPORTS/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, 2007
Schedule .5 - Allocation Summary
For Department FAMILY COURT COMMISSIONER

Receiving Department	Total	CHILD SUPPORT
CHILD SUPPORT	33,599	33,599
Direct Billed	227,339	227,339
Total	<u>260,938</u>	<u>260,938</u>



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

Fiscal 2007

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, 2007
Schedule .2 - Costs To Be Allocated
For Department SHERIFF'S DEPARTMENT

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:				
CAPITAL/VEHICLE OUTLAY	12,797,813			12,797,813
Total Deductions:	(316)			(316)
BUILDING USE	122,715	45	122,760	
EQUIPMENT USE	5,232	25	5,257	
INSURANCE	10,736	2,779	13,515	
MAINTENANCE	153,213	4,832	158,045	
COUNTY EXECUTIVE	21,069	5,569	26,638	
FINANCE DEPARTMENT	46,183	14,850	61,033	
HUMAN RESOURCES	114,122	13,248	127,370	
PURCHASING DEPARTMENT	12,225	3,041	15,266	
PRINTING/MAIL SERVICE	6,969	525	7,494	
INFORMATION SYSTEMS	216,013	8,717	224,730	
CORPORATION COUNSEL	35,469	1,263	36,732	
COUNTY TREASURER	7,832	361	8,193	
Total Allocated Additions:	751,778	55,255	807,033	807,033
Total To Be Allocated:	13,549,275	55,255	13,604,530	13,604,530

RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .3 - Costs Allocated By Activity
 For Department SHERIFF'S DEPARTMENT

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
Wages & Benefits				
SALARIES & WAGES	7,297,900	92,335	58,079	7,147,486
FRINGE BENEFITS	4,075,903	51,569	36,018	3,988,316
Other Expense & Cost				
CONTRACTED SERVICES	90,240	0	0	90,240
MEDICAL	5,566	0	0	5,566
TEMPORARY HELP	60	0	0	60
CONSULTANTS	122	0	0	122
VEHICLE REPAIRS	101,419	0	0	101,419
EQUIPMENT REPAIRS	36,841	0	0	36,841
EQUIPMENT LEASES	14,448	0	0	14,448
VEHICLE MAINTENANCE	286,012	0	1,644	284,368
TELEPHONE	36,328	0	543	35,785
PUBLIC LIABILITY EXPENSE	119,959	0	593	119,366
TRAVEL	9,555	0	0	9,555
TRAINING	19,885	0	0	19,885
CONFERENCES	14,885	0	0	14,885
OFFICE SUPPLIES	13,490	0	0	13,490
COPY COSTS	4,312	0	0	4,312
PRINTING	3,158	0	0	3,158
PUBLICATIONS	883	0	0	883
POSTAGE	7,192	0	0	7,192
DUES	1,625	0	0	1,625
SPECIAL INVESTIGATION	1,938	0	0	1,938
EQUIPMENT	9,286	0	0	9,286
MATERIALS	15,489	0	0	15,489
ELECTRIC RADIO TOWER	0	0	0	0
* CAPITAL/VEHICLE OUTLAY	316	316	0	0
INTEREST EXPENSE	0	0	0	0
PISTOL RANGE	3,865	0	0	3,865
PATROL STATION	15,556	0	0	15,556
WATER PATROL	137,180	0	0	137,180
GRANTS	11,875	0	0	11,875
NON LAPSING	20,282	0	0	20,282
COURT SECURITY	0	0	0	0
METRO DRUG	442,243	0	0	442,243
FED TASK FORCE GRANT	0	0	0	0
STATE TASK FORCE GRANT	0	0	0	0
CEASE GRANT	0	0	0	0

* - Indicates Disallowed Expenditure
 Schedule 14.3
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All Monetary Values Are \$ Dollars
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RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department SHERIFF'S DEPARTMENT

	Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
WELFARE FRAUD	0	0	0	0
Departmental Totals				
Total Expenditures	12,797,813	144,220	96,877	12,556,716
Deductions				
Total Deductions	(316)	(316)	0	0
Functional Cost	12,797,497	143,904	96,877	12,556,716
Allocation Step 1				
Inbound- 03 INSURANCE: PROPERTY INS	6,446	0	0	6,446
Inbound- 03 INSURANCE: BOILER INS	3,105	0	0	3,105
Inbound- 04 MAINTENANCE: PATROL	29,874	0	0	29,874
Inbound- 06 FINANCE DEPARTMENT:	5,586	5,586	30	0
Inbound- 06 FINANCE DEPARTMENT:	4,673	4,648	25	0
Inbound- 06 FINANCE DEPARTMENT:	2,160	2,148	12	0
Inbound- 08 PURCHASING DEPARTMENT:	12,225	12,163	62	0
Inbound- 12 COUNTY TREASURER:	4,684	4,687	7	0
Inbound- All Others	683,015	683,015	0	0
Reallocate Admin Costs	(13,445,719)	(856,121)	6,543	849,578
Unallocated Costs	103,556	0	0	(13,445,719)
1st Allocation			103,556	0
Allocation Step 2				
Inbound- 03 INSURANCE: PROPERTY INS	1,668	0	0	1,668
Inbound- 03 INSURANCE: BOILER INS	804	0	0	804
Inbound- 04 MAINTENANCE: PATROL	351	0	0	351
Inbound- 06 FINANCE DEPARTMENT:	329	327	2	0
Inbound- 06 FINANCE DEPARTMENT:	1,700	1,691	9	0
Inbound- 06 FINANCE DEPARTMENT:	127	126	1	0
Inbound- 08 PURCHASING DEPARTMENT:	3,041	3,025	16	0
Inbound- 12 COUNTY TREASURER:	194	194	0	0
Inbound- All Others	47,041	47,041	0	0
Reallocate Admin Costs	(54,826)	(52,404)	401	52,003
Unallocated Costs	429	0	0	(54,826)
2nd Allocation			429	0



**RACINE COUNTY, WISCONSIN
CENTRAL SERVICES COST ALLOCATION PLAN
Based on Year Ended December 31, 2007
Schedule .3 - Costs Allocated By Activity
For Department SHERIFF'S DEPARTMENT**

Total	General & Admin	CHILD SUPPORT	GENERAL GOVT
103,985	0	103,985	0

Total For 14 SHERIFFS

Total Allocated



RACINE COUNTY, WISCONSIN
 CENTRAL SERVICES COST ALLOCATION PLAN
 Based on Year Ended December 31, 2007
 Schedule .4 - Detail Activity Allocations
 For Department SHERIFF'S DEPARTMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CHILD SUPPORT	100.00	100.0000	103,556	-96,931	6,625	429	7,054
SubTotal	100.00	100.0000	103,556	-96,931	6,625	429	7,054
Direct Billed				96,931	96,931		96,931
TOTAL	100.00	100.0000	103,556	103,556	103,556	429	103,985

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, 2007
Schedule .5 - Allocation Summary
For Department SHERIFF'S DEPARTMENT

Receiving Department	Total	CHILD SUPPORT
CHILD SUPPORT	7,054	7,054
Direct Billed	96,931	96,931
Total	103,985	103,985

