

A Cost Allocation Plan For

RACINE COUNTY, WISCONSIN

Actual FY 2010

Submitted by

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INTRODUCTION

A cost allocation plan (CAP) distributes central service overhead departments or budget costs. Central services are those administrative units that mainly provide services to other governmental departments and not to the general public. Examples include a government's chief executive, purchasing, data processing, attorney, etc. Examples of operating departments include: parks and recreation, planning, law enforcement, transportation, etc.

USES OF COST ALLOCATION PLANS

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

- Claiming indirect costs associated with federal programs.
- Charging enterprise funds for services provided by the general fund.
- Determining the full costs of departments providing user fee related services to the public.
- Obtaining management information related to how the agency carries out its programs.

As the above indicates, most agencies prepare a CAP to recover general fund dollars. 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, considerable valuable management information is also developed. In an effort to manage programs better, more agencies are utilizing this information.

METHODOLOGY

This cost allocation plan 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 or indirect costs; in no case have costs charged as direct costs to programs been included as indirect costs. Actual expenditures 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 departments that receive benefits. The system may allocate costs through one to nine allocations. For most situations, we find two allocations to be adequate. The double step-down procedure initially requires a sequential ordering of departments. Department indirect cost allocations are then made in order selected to all benefiting departments, including cross allocations to other central service departments. To the degree that central services benefit other central services, 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, interest expense, and 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 services made subsequent to that 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 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 sections of the Plan:

SUMMARY DATA - four summary schedules are provided at the beginning of the Plan.

1. Allocated Costs by Department (Schedule A) - provides the costs allocated from each central service department to each operating department. 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.
2. Summary of Allocated Costs (Schedule C) - provides a summary of the costs allocated from each central service department and the costs allocated to each operating department. Both the central service and operating departments are shown on the left of the page with a total at the right and bottom of the page.
3. Summary of Allocation Bases (Schedule E) - provides the bases used to allocate the costs for each function of every central service department.

SECTIONS - sections on each central service department are presented in the following format:

1. Nature and Extent of Services - a narrative description of the central service and each function that was identified. Also described are the allocation bases used for each function and other relevant information on expenditures.
2. Costs to be Allocated - presents the total costs to be allocated based on actual expenditures from the financial statements. Allocated additions represent costs allocated to a central service from other central service departments.
3. Costs to be Allocated by Function - costs for each department are functionalized to the extent deemed necessary to insure the application of allocation bases which most closely correlate with the benefits derived to receiving departments. Total costs allocated are the same as reflected on the previous schedule. Functions of the department are listed across the top of the page and a detailed schedule is provided on each function.
4. Detail Allocation - detailed schedule of the allocation of each function is provided on all allocated functions except for General Administration. Costs of General Administration are re-allocated to all other departmental functions based on functional costs.
5. Department Cost Allocation Summary - the last schedule in each department provides a summary of the costs allocated by function. The departments that received allocations are listed on the left side of the page and the central service functions are listed across the top.

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate plan submitted herewith and to the best of my knowledge and belief.

(1) All costs included in this plan dated _____ to establish cost allocations or billings for the period from January 1, 2010 to December 31, 2010, are allowable in accordance with the requirements of the Federal awards(s) to which they apply and OMB Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements 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 and the Federal Government will be notified of any accounting changes that would affect the predetermined rate.

I declare that the foregoing is true and correct.

Government Unit: _____

Signature: _____

Name of Official: _____

Title: _____

Date of Execution: _____

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RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	Child Support	Human Services	Ridgewood	Detention Center	County Jail	County Board	Register of Deeds
Building Depreciation	0	147,977	0	82,952	1,068,536	2,200	12,936
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	237	1,328	1,384	178	868	202	45
Maintenance	0	292,932	0	162,655	1,337,490	6,507	38,258
County Executive	5,859	29,060	14,483	5,156	18,982	8,438	0
Information Systems	72,790	81,728	52,118	0	67,639	14,506	73,215
Finance Department	31,515	185,444	70,100	6,469	58,361	6,003	3,876
Human Resources	27,859	216,901	219,866	21,390	105,642	24,250	5,355
Printing/Mail Service	11,031	38,691	2,483	0	1,750	10,524	3,217
Corporation Counsel	47,368	238,660	19,503	0	22,445	0	0
County Treasurer	2,616	21,072	10,389	832	5,802	529	3,497
Family Court	43,824	0	0	0	0	0	0
Sheriff's Department	10,056	0	0	0	0	0	0
Central Courts	99,174	0	0	0	0	0	0
Total Allocated	352,329	1,253,793	390,326	279,632	2,687,515	73,159	140,399
Roll Forward	135,749	(98,988)	0	0	0	0	0
Cost With Roll Forward	488,078	1,154,805	390,326	279,632	2,687,515	73,159	140,399
Adjustments	0	0	0	0	0	0	0
Proposed Costs	488,078	1,154,805	390,326	279,632	2,687,515	73,159	140,399



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	County Clerk	District Attorney	Victim Witness	Victim Advocate	Emergency Management Planning & Development	Harbor / Marina
Building Depreciation	4,773	16,737	9,267	668	14,305	0
Equipment Depreciation	0	0	0	0	0	0
Insurance	30	88	47	9	9	62
Maintenance	14,116	49,499	27,407	1,975	17,906	0
County Executive	1,735	3,468	1,032	0	13,594	1,032
Information Systems	48,357	23,131	10,360	113	6,342	32,357
Finance Department	2,833	30,092	4,408	915	2,339	6,070
Human Resources	3,663	10,497	5,656	1,071	1,071	7,476
Printing/Mail Service	27,317	3,838	1,861	354	9	1,325
Corporation Counsel	15,687	1,100	0	0	1,100	13,974
County Treasurer	1,837	1,313	330	56	158	908
Family Court	0	0	0	0	0	0
Sheriff's Department	0	0	0	0	0	0
Central Courts	0	0	0	0	0	0
Total Allocated	120,348	139,763	60,368	5,161	56,833	63,204
Roll Forward	0	0	0	0	0	0
Cost With Roll Forward	120,348	139,763	60,368	5,161	56,833	63,204
Adjustments	0	0	0	0	0	0
Proposed Costs	120,348	139,763	60,368	5,161	56,833	63,204



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	UW Extension	Parks	Highway	Land Conservation	Lakeshores Library	Workforce Development	Real Estate
Building Depreciation	0	0	0	0	0	116,456	3,623
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	0	74	610	26	0	0	26
Maintenance	0	0	0	0	0	228,351	10,714
County Executive	3,468	5,531	5,859	0	703	0	0
Information Systems	6,048	187	32,420	473	0	0	25,978
Finance Department	7,010	27,234	101,675	6,051	0	0	1,372
Human Resources	0	7,809	73,391	3,213	0	0	3,074
Printing/Mail Service	3,729	164	492	413	0	0	1,264
Corporation Counsel	0	9,992	16,163	0	0	0	0
County Treasurer	427	3,078	5,896	2,088	0	0	343
Family Court	0	0	0	0	0	0	0
Sheriff's Department	0	0	0	0	0	0	0
Central Courts	0	0	0	0	0	0	0
Total Allocated	20,682	54,069	236,506	12,264	703	344,807	46,394
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	20,682	54,069	236,506	12,264	703	344,807	46,394
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,682	54,069	236,506	12,264	703	344,807	46,394



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	Veterans Service	Medical Examiner	Central Court Direct	Other Departments	SubTotal	Direct Billed	Unallocated
Building Depreciation	2,581	421	0	25,280	1,508,712	0	0
Equipment Depreciation	0	0	0	0	0	0	0
Insurance	18	22	0	267	5,530	0	0
Maintenance	5,061	1,245	0	72,619	2,266,735	0	99,655
County Executive	1,406	5,625	0	31,778	167,240	0	5,988
Information Systems	2,047	2,549	0	0	552,358	0	43,129
Finance Department	2,656	7,622	0	214,740	776,785	0	0
Human Resources	2,142	2,710	0	0	743,036	0	0
Printing/Mail Service	460	64	0	0	108,986	0	0
Corporation Counsel	0	0	0	55,298	442,390	0	0
County Treasurer	169	481	0	25,683	87,504	0	441,436
Family Court	0	0	0	0	43,824	0	481,467
Sheriff's Department	0	0	0	0	10,056	0	25,745,601
Central Courts	0	0	1,217,880	0	1,317,054	0	0
Total Allocated	16,540	20,739	1,217,880	425,665	8,030,210	0	26,817,276
Roll Forward	0	0	0	0	36,761	0	0
Cost With Roll Forward	16,540	20,739	1,217,880	425,665	8,066,971	0	26,817,276
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,540	20,739	1,217,880	425,665	8,066,971	0	26,817,276



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Allocated Costs By Department

Central Service Departments	Total
Building Depreciation	1,508,712
Equipment Depreciation	0
Insurance	5,530
Maintenance	2,366,390
County Executive	173,228
Information Systems	595,487
Finance Department	776,785
Human Resources	743,036
Printing/Mail Service	108,986
Corporation Counsel	442,390
County Treasurer	528,940
Family Court	525,291
Sheriff's Department	25,755,657
Central Courts	1,317,054
Total Allocated	<u>34,847,486</u>
Roll Forward	36,761
Cost With Roll Forward	<u>34,884,247</u>
Adjustments	0
Proposed Costs	<u><u>34,884,247</u></u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Building Depreciation	0	2,095,893	
Equipment Depreciation	0	108,991	
Insurance	23,009	0	
Maintenance	3,136,413	0	
County Executive	260,665	0	
Information Systems	1,492,263	(154,754)	
Finance Department	914,152	(97,310)	
Human Resources	743,056	0	
Printing/Mail Service	108,689	0	
Corporation Counsel	546,706	0	
County Treasurer	434,003	0	
Family Court	656,919	(234,331)	
Sheriff's Department	24,998,111	(184,989)	
Central Courts	3,313,831	(3,313,831)	
Child Support			352,329
Human Services			1,253,793
Ridgewood			390,326
Detention Center			279,632
County Jail			2,687,515
County Board			73,159
Register of Deeds			140,399
County Clerk			120,348
District Attorney			139,763
Victim Witness			60,368
Victim Advocate			5,161
Emergency Management			56,833
Planning & Development			63,204
Harbor / Marina			11,131
UW Extension			20,682
Parks			54,069
Highway			236,506
Land Conservation			12,264
Lakeshores Library			703
Workforce Development			344,807
Real Estate			46,394
Veterans Service			16,540
Medical Examiner			20,739



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Summary Of Allocated Costs

Department	Total Expenditures	Cost Adjustments	Total Allocated
Central Court Direct			1,217,880
Other Departments			425,665

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Building Depreciation		
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 Center	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 Depreciation		
2.4.1 Equipment	Depreciation Expense by Department	County Fixed Asset Rrecords
2.4.2 Interest Expense	Direct Allocation to Benefiting Departments	County Financial Records
Insurance		
3.4.1 Property Insurance	Value of Buildings & Contents by Building/Department	Statement of Values / Insurance Records
3.4.2 Boiler Insurance	Value of Buildings by Building / Department	Statement of Values / Insurance Records
3.4.3 Employee Insurance	Number of FTE's by Department	County Payroll Register
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 Center	Usable Square Footage of Occupied Space	County Blueprints / Buildings & Facilities Records
County Executive		
5.4.1 Executive Administration	Salary Cost of Effort Expended by Department	County Executive & Staff
Information Systems		
6.4.1 DP Services	Relative Usage Percentage by Benefiting Department	Information Systems Department Records
6.4.2 Child Support	Exclusive Allocation to Child Support	Exclusive Allocation
6.4.3 ROD Technology	Exclusive Allocation to Register of Deeds	Exclusive Allocation
6.4.4 Phone System Support	Number of Phone Lines Assigned by Department	Information Systems Department Records
6.4.5 Print Shop	Printing Charges by Department	County Financial Records
6.4.6 LEAP	Exclusive Allocation to Sheriff's Department	Exclusive Allocation
6.4.7 Specific IS Costs	Allocated to Benefiting Departments Based on Actual Cost	Analysis of Accounts in IS



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule E - Summary of Allocation Basis

Department	Allocation Basis:	Allocation Source:
Finance Department		
7.4.1 Budget	Number of Expenditure Transactions by Department	County Financial Records
7.4.2 Accounting	Number of Expenditure Transactions by Department - Weighted	County Financial Records
7.4.3 Payroll	Number of Payroll Checks by Department - Weighted	County Financial Records
7.4.4 Purchasing	Number of Purchase Order Transactions by Department	County Financial Records
7.4.5 Audit	Number of General Checks by Department	County Financial Records
7.4.6 Copier Pool	Cost of Copy Charges by Department	County Financial Records
Human Resources		
8.4.1 Personnel Admin	Number of FTE's by Department	County Payroll Register
8.4.2 Civil Service	FTE Count for Sheriff and Jail Departments	County Payroll Register
8.4.3 Ridgewood	Exclusive Allocation to Ridgewood	Exclusive Allocation
8.4.4 Human Services	Exclusive Allocation to Human Services	Exclusive Allocation
Printing/Mail Service		
9.4.1 Printing	Printing Charges by Department	County Financial Records
9.4.2 Postage / Mail Svcs	Postage Charges by Department	County Financial Records
Corporation Counsel		
10.4.1 Legal Services	Salary Cost of Effort Expended by Department	Corporation Counsel and Staff
County Treasurer		
11.4.1 Banking	Total General and Payroll Checks by Department	County Financial Records
11.4.2 General Receipts	Number of Receipt Transactions by Department	County Financial Transactions
Family Court		
12.4.1 Child Support	Exclusive Allocation to Child Support	Exclusive Allocation
Sheriff's Department		
13.4.1 Child Support	Exclusive Allocation to Child Support	Exclusive Allocation
Central Courts		
14.4.1 Child Support	Exclusive Allocation to Child Support	Exclusive Allocation
14.4.2 Circuit Court Direct	Exclusive Allocation to Central Court Direct	Exclusive Allocation



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

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

The Racine county Courthouse was built in 1930. The depreciation cost of the building in 2010 is \$176,265 and 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 2010 interest expense of \$38,740 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 depreciation cost of the building in 2010 is \$794,112 and is allocated to departments based on the usable square footage of occupied space. Additionally, interest expense on bonds issued to improve security features in the Law Enforcement Center is allowable. The 2010 interest expense of \$726,352 is allocated accordingly.

The Burlington Center, or Western Racine County Service Center (WRCSC), was purchased by the County in 1990 for \$465,079. Subsequent improvements through 2010 have brought the 2010 depreciation amount to \$16,090 is allocated based on usable square footage of occupied space.

The County purchased the Racine County Service Center (RCSC) in 1994 to house the Human Services Department and Juvenile Detention Center. Additionally, the facility houses the Workforce Development Center. The depreciation cost of the building in 2010 is \$342,941 and is allocated to departments based on usable square footage of occupied space. Additionally, interest expense on bonds issued to pay for the purchase and renovation of the structure is allowable. The 2010 interest expense of \$1,393 is allocated accordingly.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Building Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
Building Depreciation	1,329,408			
Interest Expense	766,485			
Total Departmental Cost Adjustments:	<u>2,095,893</u>			<u>2,095,893</u>
Total To Be Allocated:	<u>2,095,893</u>	<u>0</u>	<u>2,095,893</u>	<u>2,095,893</u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Total	General & Admin	Courthouse	Law Enf Center	Burlington Center
Departmental Totals					
Total Expenditures	0	0	0	0	0
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Building Depreciation	1,329,408	0	176,265	794,112	16,090
Interest Expense	766,485	0	38,740	726,352	0
Functional Cost	2,095,893	0	215,005	1,520,464	16,090
Allocation Step 1					
1st Allocation	2,095,893	0	215,005	1,520,464	16,090
Allocation Step 2					
2nd Allocation	0	0	0	0	0
Total For 01 Building Depreciation					
Total Allocated	2,095,893	0	215,005	1,520,464	16,090



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Building Depreciation

	Service Center
Departmental Totals	
Total Expenditures	0
Deductions	
Total Deductions	0
Cost Adjustments	
Building Depreciation	342,941
Interest Expense	1,393
Functional Cost	344,334
Allocation Step 1	
1st Allocation	344,334
Allocation Step 2	
2nd Allocation	0
Total For 01 Building Depreciation	
Total Allocated	344,334



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	1,650.50	2.1541	4,631		4,631		4,631
County Executive	370.00	0.4829	1,038		1,038		1,038
Information Systems	6,621.50	8.6418	18,580		18,580		18,580
Finance Department	2,908.00	3.7953	8,160		8,160		8,160
Human Resources	120.00	0.1566	337		337		337
Printing/Mail Service	2,227.00	2.9065	6,249		6,249		6,249
Corporation Counsel	375.00	0.4894	1,052		1,052		1,052
County Treasurer	1,302.50	1.6999	3,655		3,655		3,655
Family Court	6,869.00	8.9648	19,275		19,275		19,275
Sheriff's Department	600.00	0.7831	1,684		1,684		1,684
Central Courts	27,497.00	35.8869	77,158		77,158		77,158
County Board	784.00	1.0232	2,200		2,200		2,200
Register of Deeds	4,610.00	6.0166	12,936		12,936		12,936
County Clerk	1,701.00	2.2200	4,773		4,773		4,773
District Attorney	5,964.50	7.7844	16,737		16,737		16,737
Victim Witness	3,302.50	4.3101	9,267		9,267		9,267
Victim Advocate	238.00	0.3106	668		668		668
Real Estate	1,291.00	1.6849	3,623		3,623		3,623
Medical Examiner	150.00	0.1958	421		421		421
Other Departments	8,040.00	10.4931	22,561		22,561		22,561
SubTotal	76,621.50	100.0000	215,005		215,005		215,005
Total	76,621.50	100.0000	215,005		215,005		215,005



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Buildings & Facilities Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

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	8.2986	126,176		126,176		126,176
Central Courts	43,542.77	20.4837	311,447		311,447		311,447
County Jail	149,390.00	70.2768	1,068,536		1,068,536		1,068,536
Emergency Management	2,000.00	0.9409	14,305		14,305		14,305
SubTotal	212,573.27	100.0000	1,520,464		1,520,464		1,520,464
Total	212,573.27	100.0000	1,520,464		1,520,464		1,520,464

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Buildings & Facilities Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Burlington Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Services	11,800	83.0986	13,371		13,371		13,371
Other Departments	2,400	16.9014	2,719		2,719		2,719
SubTotal	14,200	100.0000	16,090		16,090		16,090
Total	14,200	100.0000	16,090		16,090		16,090

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Buildings & Facilities Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Building Depreciation

Activity - Service Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Resources	1,943	2.2475	7,739		7,739		7,739
Human Services	33,796	39.0918	134,606		134,606		134,606
Detention Center	20,827	24.0905	82,952		82,952		82,952
Workforce Development	29,239	33.8207	116,456		116,456		116,456
Veterans Service	648	0.7495	2,581		2,581		2,581
SubTotal	86,453	100.0000	344,334		344,334		344,334
Total	86,453	100.0000	344,334		344,334		344,334

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Human Services Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Courthouse	Law Enf Center	Burlington Center	Service Center
Maintenance	4,631	4,631	0	0	0
County Executive	1,038	1,038	0	0	0
Information Systems	18,580	18,580	0	0	0
Finance Department	8,160	8,160	0	0	0
Human Resources	8,076	337	0	0	7,739
Printing/Mail Service	6,249	6,249	0	0	0
Corporation Counsel	1,052	1,052	0	0	0
County Treasurer	3,655	3,655	0	0	0
Family Court	19,275	19,275	0	0	0
Sheriff's Department	127,860	1,684	126,176	0	0
Central Courts	388,605	77,158	311,447	0	0
Human Services	147,977	0	0	13,371	134,606
Detention Center	82,952	0	0	0	82,952
County Jail	1,068,536	0	1,068,536	0	0
County Board	2,200	2,200	0	0	0
Register of Deeds	12,936	12,936	0	0	0
County Clerk	4,773	4,773	0	0	0
District Attorney	16,737	16,737	0	0	0
Victim Witness	9,267	9,267	0	0	0
Victim Advocate	668	668	0	0	0
Emergency Management	14,305	0	14,305	0	0
Workforce Development	116,456	0	0	0	116,456
Real Estate	3,623	3,623	0	0	0
Veterans Service	2,581	0	0	0	2,581
Medical Examiner	421	421	0	0	0
Other Departments	25,280	22,561	0	2,719	0
Direct Billed	0	0	0	0	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Building Depreciation

Receiving Department	Total	Courthouse	Law Enf Center	Burlington Center	Service Center
Total	2,095,893	215,005	1,520,464	16,090	344,334



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

Racine County maintains 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, these amounts are not charged to central service departments in the County financial reports. 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 2010 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 2010 of \$952 is allocated to benefiting central service departments.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Equipment Depreciation

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
Equipment Depreciation	108,039			
Interest Expense	952			
Total Departmental Cost Adjustments:	<u>108,991</u>			<u>108,991</u>
Total To Be Allocated:	<u>108,991</u>	<u>0</u>		<u>108,991</u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Equipment Depreciation

	Total	General & Admin	Equipment	Interest Expense
Departmental Totals				
Total Expenditures	0	0	0	0
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Equipment Depreciation	108,039	0	108,039	0
Interest Expense	952	0	0	952
Functional Cost	108,991	0	108,039	952
Allocation Step 1				
1st Allocation	108,991	0	108,039	952
Allocation Step 2				
2nd Allocation	0	0	0	0
Total For 02 Equipment Depreciation				
Total Allocated	108,991	0	108,039	952



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Equipment

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	48,915	45.2753	48,915		48,915		48,915
Information Systems	47,668	44.1211	47,668		47,668		47,668
Finance Department	6,260	5.7942	6,260		6,260		6,260
Printing/Mail Service	3,693	3.4182	3,693		3,693		3,693
Central Courts	1,503	1.3912	1,503		1,503		1,503
SubTotal	108,039	100.0000	108,039		108,039		108,039
Total	108,039	100.0000	108,039		108,039		108,039

Allocation Basis: Depreciation Expense by Department

Allocation Source: County Fixed Asset Rrecords



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Equipment Depreciation

Activity - Interest Expense

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Information Systems	100	100.0000	952		952		952
SubTotal	100	100.0000	952		952		952
Total	100	100.0000	952		952		952

Allocation Basis: Direct Allocation to Benefiting Departments

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Equipment Depreciation

Receiving Department	Total	Equipment	Interest Expense
Maintenance	48,915	48,915	0
Information Systems	48,620	47,668	952
Finance Department	6,260	6,260	0
Printing/Mail Service	3,693	3,693	0
Central Courts	1,503	1,503	0
Direct Billed	0	0	0
Total	108,991	108,039	952



RACINE COUNTY, WISCONSIN
INSURANCE
NATURE AND EXTENT OF SERVICES

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 the public liability and vehicle insurance. Several departments are directly allocated/charged for their insurance coverages and thus receive no further allocation.

The cost 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 Center, and other facilities are allocated based on total building and contents values in those buildings.
- **Boiler Insurance.** Costs for boiler insurance coverages on the Courthouse, Law Enforcement Center, Burlington Center, and other facilities are allocated based on total building values in those buildings.
- **Employee Insurance.** These costs are allocated based on the number of employees by department.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Insurance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	23,009			23,009
Corporation Counsel		7,124	7,124	
Total Allocated Additions:		7,124	7,124	7,124
Total To Be Allocated:	23,009	7,124		30,133



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Insurance

	Total	General & Admin	Property Insurance	Boiler Insurance	Employee Insurance
Other Expense & Cost					
Employee Insurance	5,504	0	0	0	5,504
Fire & Extended Insurance	10,352	0	10,352	0	0
Boiler Insurance	7,153	0	0	7,153	0
Departmental Totals					
Total Expenditures	23,009	0	10,352	7,153	5,504
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	23,009	0	10,352	7,153	5,504
Allocation Step 1					
1st Allocation	23,009	0	10,352	7,153	5,504
Allocation Step 2					
Inbound- All Others	7,124	7,124	0	0	0
Reallocate Admin Costs		(7,124)	3,205	2,215	1,704
2nd Allocation	7,124	0	3,205	2,215	1,704
Total For 03 Insurance					
Total Allocated	30,133	0	13,557	9,368	7,208



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Property Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	135,966,047	92.3274	9,559		9,559	2,959	12,518
Sheriff's Department	10,875,422	7.3849	764		764	237	1,001
Child Support	58,453	0.0397	4		4	1	5
Parks	103,872	0.0705	7		7	2	9
Other Departments	261,455	0.1775	18		18	6	24
SubTotal	147,265,249	100.0000	10,352		10,352	3,205	13,557
Total	147,265,249	100.0000	10,352		10,352	3,205	13,557

Allocation Basis: Value of Buildings & Contents by Building/Department

Allocation Source: Statement of Values / Insurance Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Boiler Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	114,966,199	93.5239	6,689		6,689	2,072	8,761
Sheriff's Department	4,772,765	3.8826	278		278	86	364
Other Departments	3,188,163	2.5935	186		186	57	243
SubTotal	122,927,127	100.0000	7,153		7,153	2,215	9,368
Total	122,927,127	100.0000	7,153		7,153	2,215	9,368

Allocation Basis: Value of Buildings by Building / Department

Allocation Source: Statement of Values / Insurance Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Employee Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	11.88	1.4667	81		81	25	106
County Executive	3.00	0.3704	20		20	6	26
Information Systems	5.84	0.7210	40		40	12	52
Finance Department	8.77	1.0828	60		60	18	78
Human Resources	6.00	0.7408	41		41	13	54
Printing/Mail Service	1.00	0.1235	7		7	2	9
Corporation Counsel	4.99	0.6161	34		34	10	44
County Treasurer	4.99	0.6161	34		34	10	44
Family Court	3.98	0.4914	27		27	8	35
Sheriff's Department	138.30	17.0747	940		940	291	1,231
Central Courts	31.48	3.8866	214		214	66	280
Child Support	26.01	3.2112	177		177	55	232
Human Services	149.26	18.4278	1,014		1,014	314	1,328
Ridgewood	155.54	19.2030	1,054		1,054	330	1,384
Detention Center	19.97	2.4655	136		136	42	178
County Jail	97.63	12.0535	663		663	205	868
County Board	22.64	2.7952	154		154	48	202
Register of Deeds	5.00	0.6173	34		34	11	45
County Clerk	3.42	0.4222	23		23	7	30
District Attorney	9.80	1.2099	67		67	21	88
Victim Witness	5.28	0.6519	36		36	11	47
Victim Advocate	1.00	0.1235	7		7	2	9
Emergency Management	1.00	0.1235	7		7	2	9
Planning & Development	6.98	0.8618	47		47	15	62
Parks	7.29	0.9000	50		50	15	65
Highway	68.52	8.4596	466		466	144	610
Land Conservation	3.00	0.3704	20		20	6	26



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Insurance

Activity - Employee Insurance

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Real Estate	2.87	0.3543	20		20	6	26
Veterans Service	2.00	0.2469	14		14	4	18
Medical Examiner	2.53	0.3124	17		17	5	22
SubTotal	809.97	100.0000	5,504		5,504	1,704	7,208
Total	809.97	100.0000	5,504		5,504	1,704	7,208

Allocation Basis: Number of FTE's by Department

Allocation Source: County Payroll Register



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	Property Insurance	Boiler Insurance	Employee Insurance
Maintenance	21,385	12,518	8,761	106
County Executive	26	0	0	26
Information Systems	52	0	0	52
Finance Department	78	0	0	78
Human Resources	54	0	0	54
Printing/Mail Service	9	0	0	9
Corporation Counsel	44	0	0	44
County Treasurer	44	0	0	44
Family Court	35	0	0	35
Sheriff's Department	2,596	1,001	364	1,231
Central Courts	280	0	0	280
Child Support	237	5	0	232
Human Services	1,328	0	0	1,328
Ridgewood	1,384	0	0	1,384
Detention Center	178	0	0	178
County Jail	868	0	0	868
County Board	202	0	0	202
Register of Deeds	45	0	0	45
County Clerk	30	0	0	30
District Attorney	88	0	0	88
Victim Witness	47	0	0	47
Victim Advocate	9	0	0	9
Emergency Management	9	0	0	9
Planning & Development	62	0	0	62
Parks	74	9	0	65
Highway	610	0	0	610
Land Conservation	26	0	0	26
Real Estate	26	0	0	26
Veterans Service	18	0	0	18
Medical Examiner	22	0	0	22
Other Departments	267	24	243	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Insurance

Receiving Department	Total	Property Insurance	Boiler Insurance	Employee Insurance
Direct Billed	0	0	0	0
Total	<u>30,133</u>	<u>13,557</u>	<u>9,368</u>	<u>7,208</u>



RACINE COUNTY, WISCONSIN
MAINTENANCE
NATURE AND EXTENT OF SERVICES

The Maintenance Department contains the salaries and other operating costs for the facility maintenance and custodial care activities of Racine County. Costs have been distributed to functions and allocated as follows:

- **Courthouse.** Costs are allocated based on the usable square footage of occupied space by department.
- **Law Enforcement Center.** Costs are allocated based on the usable square footage of occupied space by department.
- **Service Center.** Costs are allocated based on the usable square footage of occupied space by department.
- **Burlington Center.** Costs are allocated based on the usable square footage of occupied space by department.
- **Other Buildings.** Any costs related to Other Buildings are not allocated.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Maintenance

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,136,413			3,136,413
Building Depreciation	4,631		4,631	
Equipment Depreciation	48,915		48,915	
Insurance	16,329	5,056	21,385	
Maintenance		13,092	13,092	
County Executive		7,093	7,093	
Information Systems		37,289	37,289	
Finance Department		62,566	62,566	
Human Resources		12,197	12,197	
Printing/Mail Service		87	87	
Corporation Counsel		2,783	2,783	
County Treasurer		1,713	1,713	
Total Allocated Additions:	69,875	141,876	211,751	211,751
Total To Be Allocated:	3,206,288	141,876		3,348,164



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Maintenance

	Total	General & Admin	Courthouse	Law Enf Center	Service Center
Wages & Benefits					
Salaries & Wages	671,882	228,171	83,313	289,648	59,126
Fringe Benefits	292,872	99,459	36,316	126,257	25,773
Other Expense & Cost					
Contracted Services	6,070	0	0	6,070	0
NL Preventive Repairs	45,356	0	15,669	20,356	7,842
NL Building Repairs	225,587	0	65,426	135,911	22,487
Waste Disposal	19,933	0	3,254	12,809	3,563
Janitorial	107,200	0	49,450	49,310	0
Pest Control	2,413	0	44	607	1,528
Recycle	4,019	0	855	1,506	1,287
Water / Sewage	139,832	0	4,302	115,775	17,624
Maintenance Contracts	7,800	0	0	0	7,800
Fire Alarms	1,756	0	461	790	505
Building Automation	224,793	0	13,076	127,912	83,805
Building Patrol	6,226	0	3,113	0	3,113
HVAC	26,547	0	2,977	5,237	18,333
Elevators	49,357	0	17,821	24,950	6,586
Mats	1,243	0	0	1,243	0
Telephone	4,798	0	901	3,132	640
Public Liability Exp	4,166	0	1,480	1,971	585
Travel	7,643	0	1,435	4,988	1,019
Training	6,145	0	1,154	4,011	819
Office Supplies	1,067	0	1,067	0	0
Copy Costs	1,006	0	189	656	134
Printing	186	0	35	121	25
Publications	1,809	0	340	1,180	241
Uniforms	1,259	0	1,161	98	0
Equipment Supplies	3,486	0	3,486	0	0
Maintenance Supplies	17,163	0	7,006	7,899	2,258
Janitorial Supplies	29,140	0	8,033	3,563	17,042
Natural Gas	346,462	0	94,862	158,918	80,565
Electric	875,009	0	113,051	446,800	243,159
Fuel Oil	486	0	0	0	262
Propane	3,702	0	0	0	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Maintenance

	Total	General & Admin	Courthouse	Law Enf Center	Service Center
Departmental Totals					
Total Expenditures	3,136,413	327,630	530,277	1,551,718	606,121
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	3,136,413	327,630	530,277	1,551,718	606,121
Allocation Step 1					
Inbound- Insurance: Property Insurance	9,559	0	3,381	6,049	0
Inbound- Insurance: Boiler Insurance	6,689	0	2,492	4,096	0
Inbound- All Others	53,627	0	10,071	35,003	7,148
Reallocate Admin Costs		(327,630)	61,529	213,845	43,673
Unallocated Costs	(96,562)	0	0	0	0
1st Allocation	3,109,726	0	607,750	1,810,711	656,942
Allocation Step 2					
Inbound- Insurance: Property Insurance	2,959	0	1,047	1,872	0
Inbound- Insurance: Boiler Insurance	2,072	0	772	1,269	0
Inbound- All Others	136,845	0	25,699	89,319	18,241
Unallocated Costs	(3,093)	0	0	0	0
2nd Allocation	138,783	0	27,518	92,460	18,241
Total For 04 Maintenance					
Total Allocated	3,248,509	0	635,268	1,903,171	675,183



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Maintenance

	Burlington Center	Other Buildings
Wages & Benefits		
Salaries & Wages	1,613	10,011
Fringe Benefits	703	4,364
Other Expense & Cost		
Contracted Services	0	0
NL Preventive Repairs	1,489	0
NL Building Repairs	1,763	0
Waste Disposal	0	307
Janitorial	8,440	0
Pest Control	234	0
Recycle	0	371
Water / Sewage	603	1,528
Maintenance Contracts	0	0
Fire Alarms	0	0
Building Automation	0	0
Building Patrol	0	0
HVAC	0	0
Elevators	0	0
Mats	0	0
Telephone	17	108
Public Liability Exp	15	115
Travel	28	173
Training	22	139
Office Supplies	0	0
Copy Costs	4	23
Printing	1	4
Publications	7	41
Uniforms	0	0
Equipment Supplies	0	0
Maintenance Supplies	0	0
Janitorial Supplies	502	0
Natural Gas	2,142	9,975
Electric	15,138	56,861
Fuel Oil	0	224
Propane	0	3,702



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Maintenance

	Burlington Center	Other Buildings
Departmental Totals		
Total Expenditures	32,721	87,946
Deductions		
Total Deductions	0	0
Functional Cost	32,721	87,946
Allocation Step 1		
Inbound- Insurance: Property Insurance	129	0
Inbound- Insurance: Boiler Insurance	101	0
Inbound- All Others	193	1,212
Reallocate Admin Costs	1,179	7,404
Unallocated Costs	0	(96,562)
1st Allocation	34,323	0
Allocation Step 2		
Inbound- Insurance: Property Insurance	40	0
Inbound- Insurance: Boiler Insurance	31	0
Inbound- All Others	493	3,093
Unallocated Costs	0	(3,093)
2nd Allocation	564	0
Total For 04 Maintenance		
Total Allocated	34,887	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Maintenance

Activity - Courthouse

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	1,650.50	2.1541	13,092		13,092		13,092
County Executive	370.00	0.4829	2,935		2,935	136	3,071
Information Systems	6,621.50	8.6418	52,521		52,521	2,430	54,951
Finance Department	2,908.00	3.7953	23,066		23,066	1,067	24,133
Human Resources	120.00	0.1566	952		952	44	996
Printing/Mail Service	2,227.00	2.9065	17,664		17,664	817	18,481
Corporation Counsel	375.00	0.4894	2,974		2,974	138	3,112
County Treasurer	1,302.50	1.6999	10,331		10,331	478	10,809
Family Court	6,869.00	8.9648	54,484		54,484	2,521	57,005
Sheriff's Department	600.00	0.7831	4,759		4,759	220	4,979
Central Courts	27,497.00	35.8869	218,100		218,100	10,095	228,195
County Board	784.00	1.0232	6,219		6,219	288	6,507
Register of Deeds	4,610.00	6.0166	36,566		36,566	1,692	38,258
County Clerk	1,701.00	2.2200	13,492		13,492	624	14,116
District Attorney	5,964.50	7.7844	47,310		47,310	2,189	49,499
Victim Witness	3,302.50	4.3101	26,195		26,195	1,212	27,407
Victim Advocate	238.00	0.3106	1,888		1,888	87	1,975
Real Estate	1,291.00	1.6849	10,240		10,240	474	10,714
Medical Examiner	150.00	0.1958	1,190		1,190	55	1,245
Other Departments	8,040.00	10.4931	63,772		63,772	2,951	66,723
SubTotal	76,621.50	100.0000	607,750		607,750	27,518	635,268
Total	76,621.50	100.0000	607,750		607,750	27,518	635,268



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Maintenance

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Buildings & Facilities Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Maintenance

Activity - Law Enf Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff's Department	17,640.50	8.2986	150,263		150,263	7,673	157,936
Central Courts	43,542.77	20.4837	370,900		370,900	18,939	389,839
County Jail	149,390.00	70.2768	1,272,512		1,272,512	64,978	1,337,490
Emergency Management	2,000.00	0.9409	17,036		17,036	870	17,906
SubTotal	212,573.27	100.0000	1,810,711		1,810,711	92,460	1,903,171
Total	212,573.27	100.0000	1,810,711		1,810,711	92,460	1,903,171

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Buildings & Facilities Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Maintenance

Activity - Service Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Resources	1,943	2.2475	14,765		14,765	410	15,175
Human Services	33,796	39.0918	256,810		256,810	7,131	263,941
Detention Center	20,827	24.0905	158,261		158,261	4,394	162,655
Workforce Development	29,239	33.8207	222,182		222,182	6,169	228,351
Veterans Service	648	0.7495	4,924		4,924	137	5,061
SubTotal	86,453	100.0000	656,942		656,942	18,241	675,183
Total	86,453	100.0000	656,942		656,942	18,241	675,183

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Human Services Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Maintenance

Activity - Burlington Center

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Services	11,800	83.0986	28,522		28,522	469	28,991
Other Departments	2,400	16.9014	5,801		5,801	95	5,896
SubTotal	14,200	100.0000	34,323		34,323	564	34,887
Total	14,200	100.0000	34,323		34,323	564	34,887

Allocation Basis: Usable Square Footage of Occupied Space

Allocation Source: County Blueprints / Buildings & Facilities Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Maintenance

Receiving Department	Total	Courthouse	Law Enf Center	Service Center	Burlington Center
Maintenance	13,092	13,092	0	0	0
County Executive	3,071	3,071	0	0	0
Information Systems	54,951	54,951	0	0	0
Finance Department	24,133	24,133	0	0	0
Human Resources	16,171	996	0	15,175	0
Printing/Mail Service	18,481	18,481	0	0	0
Corporation Counsel	3,112	3,112	0	0	0
County Treasurer	10,809	10,809	0	0	0
Family Court	57,005	57,005	0	0	0
Sheriff's Department	162,915	4,979	157,936	0	0
Central Courts	618,034	228,195	389,839	0	0
Human Services	292,932	0	0	263,941	28,991
Detention Center	162,655	0	0	162,655	0
County Jail	1,337,490	0	1,337,490	0	0
County Board	6,507	6,507	0	0	0
Register of Deeds	38,258	38,258	0	0	0
County Clerk	14,116	14,116	0	0	0
District Attorney	49,499	49,499	0	0	0
Victim Witness	27,407	27,407	0	0	0
Victim Advocate	1,975	1,975	0	0	0
Emergency Management	17,906	0	17,906	0	0
Workforce Development	228,351	0	0	228,351	0
Real Estate	10,714	10,714	0	0	0
Veterans Service	5,061	0	0	5,061	0
Medical Examiner	1,245	1,245	0	0	0
Other Departments	72,619	66,723	0	0	5,896
Direct Billed	0	0	0	0	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Maintenance

Receiving Department	Total	Courthouse	Law Enf Center	Service Center	Burlington Center
Total	3,248,509	635,268	1,903,171	675,183	34,887



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

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 preparations, 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 staff.

Other costs and activities that are considered General Government in nature are not allocated further in the plan.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department County Executive

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	260,665			260,665
Building Depreciation	1,038		1,038	
Insurance	20	6	26	
Maintenance	2,935	136	3,071	
Information Systems		2,975	2,975	
Finance Department		3,615	3,615	
Human Resources		3,080	3,080	
Printing/Mail Service		497	497	
Corporation Counsel		32,111	32,111	
County Treasurer		259	259	
Total Allocated Additions:	3,993	42,679	46,672	46,672
Total To Be Allocated:	264,658	42,679		307,337



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department County Executive

	Total	General & Admin	Executive Administration	General Government
Wages & Benefits				
Salaries & Wages	163,131	0	163,131	0
Fringe Benefits	61,792	0	61,792	0
Other Expense & Cost				
Consultants	14,977	0	14,977	0
Telephone	1,289	0	1,289	0
Public Liability Exp	1,011	0	1,011	0
Travel	8,585	0	8,585	0
Executive Expense	958	0	0	958
Conferences	788	0	788	0
Discretionary Account	5,030	0	0	5,030
Office Supplies	471	0	471	0
Copy Cost	177	0	177	0
Printing	1,061	0	1,061	0
Publications	555	0	555	0
Dues	840	0	840	0
Departmental Totals				
Total Expenditures	260,665	0	254,677	5,988
Deductions				
Total Deductions	0	0	0	0
Functional Cost	260,665	0	254,677	5,988
Allocation Step 1				
Inbound- All Others	3,993	0	3,993	0
Unallocated Costs	(5,988)	0	0	(5,988)
1st Allocation	258,670	0	258,670	0
Allocation Step 2				
Inbound- All Others	42,679	0	42,679	0
2nd Allocation	42,679	0	42,679	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department County Executive

	Total	General & Admin	Executive Administration	General Government
Total For 05 County Executive				
Total Allocated	301,349	0	301,349	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department County Executive

Activity - Executive Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	3,926.60	2.7420	7,093		7,093		7,093
Information Systems	8,208.31	5.7321	14,827		14,827	2,515	17,342
Finance Department	15,240.69	10.6430	27,529		27,529	4,668	32,197
Human Resources	9,494.87	6.6305	17,151		17,151	2,910	20,061
Corporation Counsel	9,184.39	6.4137	16,590		16,590	2,814	19,404
County Treasurer	488.04	0.3408	882		882	150	1,032
Family Court	976.07	0.6816	1,763		1,763	299	2,062
Sheriff's Department	11,957.37	8.3501	21,599		21,599	3,664	25,263
Central Courts	4,569.88	3.1913	8,255		8,255	1,400	9,655
Child Support	2,772.98	1.9364	5,009		5,009	850	5,859
Human Services	13,754.27	9.6049	24,845		24,845	4,215	29,060
Ridgewood	6,854.83	4.7869	12,382		12,382	2,101	14,483
Detention Center	2,440.18	1.7040	4,408		4,408	748	5,156
County Jail	8,984.53	6.2741	16,229		16,229	2,753	18,982
County Board	3,993.53	2.7888	7,214		7,214	1,224	8,438
County Clerk	820.83	0.5732	1,483		1,483	252	1,735
District Attorney	1,641.66	1.1464	2,965		2,965	503	3,468
Victim Witness	488.04	0.3408	882		882	150	1,032
Emergency Management	6,433.72	4.4928	11,622		11,622	1,972	13,594
Planning & Development	488.04	0.3408	882		882	150	1,032
Harbor / Marina	4,747.44	3.3152	8,576		8,576	1,455	10,031
UW Extension	1,641.66	1.1464	2,965		2,965	503	3,468
Parks	2,617.74	1.8280	4,729		4,729	802	5,531
Highway	2,772.98	1.9364	5,009		5,009	850	5,859
Lakeshores Library	332.79	0.2324	601		601	102	703
Veterans Service	665.59	0.4648	1,202		1,202	204	1,406
Medical Examiner	2,662.36	1.8592	4,809		4,809	816	5,625



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department County Executive

Activity - Executive Administration

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Other Departments	15,040.83	10.5034	27,169		27,169	4,609	31,778
SubTotal	143,200.22	100.0000	258,670		258,670	42,679	301,349
Total	143,200.22	100.0000	258,670		258,670	42,679	301,349

Allocation Basis: Salary Cost of Effort Expended by Department

Allocation Source: County Executive & Staff



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department County Executive

Receiving Department	Total	Executive Administration
Maintenance	7,093	7,093
Information Systems	17,342	17,342
Finance Department	32,197	32,197
Human Resources	20,061	20,061
Corporation Counsel	19,404	19,404
County Treasurer	1,032	1,032
Family Court	2,062	2,062
Sheriff's Department	25,263	25,263
Central Courts	9,655	9,655
Child Support	5,859	5,859
Human Services	29,060	29,060
Ridgewood	14,483	14,483
Detention Center	5,156	5,156
County Jail	18,982	18,982
County Board	8,438	8,438
County Clerk	1,735	1,735
District Attorney	3,468	3,468
Victim Witness	1,032	1,032
Emergency Management	13,594	13,594
Planning & Development	1,032	1,032
Harbor / Marina	10,031	10,031
UW Extension	3,468	3,468
Parks	5,531	5,531
Highway	5,859	5,859
Lakeshores Library	703	703
Veterans Service	1,406	1,406
Medical Examiner	5,625	5,625
Other Departments	31,778	31,778



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department County Executive

Receiving Department	Total	Executive Administration
Direct Billed	0	0
Total	<u>301,349</u>	<u>301,349</u>



RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
NATURE AND EXTENT OF SERVICES

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 of the Information Systems Department have been distributed into functions and allocated as follows:

- **Data Processing Services.** 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 or department are used to allocate costs to benefiting departments.
- **Child Support.** Costs incurred in support of the Child Support Program, identified through time sheet records, are allocated exclusively to that cost objective.
- **ROD Technology.** Costs are identified through time sheet records, and the associated cost is allocated exclusively to the Register of Deeds.
- **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.
- **Print Shop.** Expenses related to oversight and support of the Print Shop have been identified and are allocated based on the amount of print charges by department.
- **LEAP.** Costs related to the maintenance and support of the County's law enforcement management software are allocated exclusively to the Sheriff

RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
NATURE AND EXTENT OF SERVICES

- **Specific IS.** Expenses related to specific systems or departments have been identified and allocated to the benefiting cost objective based on the actual cost.
- **Outside Contracts.** The costs related to contractual work with non-County entities are not allocated further in the plan.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Information Systems

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,492,263			1,492,263
Building Depreciation	18,580		18,580	
Equipment Depreciation	48,620		48,620	
Insurance	40	12	52	
Maintenance	52,521	2,430	54,951	
County Executive	14,827	2,515	17,342	
Information Systems		27,011	27,011	
Finance Department		7,160	7,160	
Human Resources		5,996	5,996	
Printing/Mail Service		148	148	
Corporation Counsel		4,863	4,863	
County Treasurer		361	361	
Total Allocated Additions:	134,588	50,496	185,084	185,084
Less Direct	(154,754)			
Total Departmental Cost Adjustments:	(154,754)			(154,754)
Total To Be Allocated:	1,472,097	50,496		1,522,593



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Total	General & Admin	DP Services	Child Support	ROD Technology
Wages & Benefits					
Salaries & Wages	481,853	30,212	209,559	5,397	60,328
Fringe Benefits	172,759	10,832	75,134	1,935	21,629
Other Expense & Cost					
Contract Services	362,724	0	261,688	6,447	4,081
Software Maintenance	278,379	0	19,092	0	33,326
Hardware Maintenance	22,678	0	16,140	0	1,210
Telephone	3,749	0	2,819	0	0
Public Liability Expense	2,987	0	1,900	5	453
Travel	4,064	0	3,055	0	0
Training	2,960	0	2,226	0	0
Office Supplies	1,022	0	769	0	0
Copy Cost	2,381	0	794	0	1,324
Printing	23	0	17	0	0
Dues	50	0	38	0	0
Equipment	36	0	27	0	0
Technical Supplies	3,819	0	2,871	0	0
Infrastructure Supplies	28,022	0	21,066	0	0
PC Support	109,304	0	82,172	0	0
Scanner	4,050	0	0	0	4,050
16 PC's and Monitors	11,403	0	0	0	11,403
Departmental Totals					
Total Expenditures	1,492,263	41,044	699,367	13,784	137,804
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Less Direct	(154,754)	0	0	(2,213)	(152,541)
Functional Cost	1,337,509	41,044	699,367	11,571	(14,737)



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Total	General & Admin	DP Services	Child Support	ROD Technology
Allocation Step 1					
Inbound- All Others	134,588	0	62,448	1,602	17,981
Reallocate Admin Costs		(41,044)	19,046	488	5,483
Unallocated Costs	(41,756)	0	0	0	0
1st Allocation	1,430,341	0	780,861	13,661	8,727
Allocation Step 2					
Inbound- All Others	50,496	0	23,431	601	6,746
Unallocated Costs	(1,373)	0	0	0	0
2nd Allocation	49,123	0	23,431	601	6,746
Total For 06 Information Systems					
Total Allocated	1,479,464	0	804,292	14,262	15,473



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Phone System Support	Print Shop	LEAP	Specific IS Costs	Outside Contracts
Wages & Benefits					
Salaries & Wages	6,023	38,596	12,287	107,164	12,287
Fringe Benefits	2,159	13,838	4,405	38,422	4,405
Other Expense & Cost					
Contract Services	57,515	0	21,675	0	11,318
Software Maintenance	549	3,516	165,523	55,254	1,119
Hardware Maintenance	464	2,972	946	0	946
Telephone	81	519	165	0	165
Public Liability Expense	55	350	112	0	112
Travel	88	563	179	0	179
Training	64	410	130	0	130
Office Supplies	22	141	45	0	45
Copy Cost	23	146	47	0	47
Printing	1	3	1	0	1
Dues	1	7	2	0	2
Equipment	1	5	1	0	2
Technical Supplies	83	529	168	0	168
Infrastructure Supplies	606	3,880	1,235	0	1,235
PC Support	2,362	15,134	4,818	0	4,818
Scanner	0	0	0	0	0
16 PC's and Monitors	0	0	0	0	0
Departmental Totals					
Total Expenditures	70,097	80,609	211,739	200,840	36,979
Deductions					
Total Deductions	0	0	0	0	0
Cost Adjustments					
Less Direct	0	0	0	0	0
Functional Cost	70,097	80,609	211,739	200,840	36,979



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Information Systems

	Phone System Support	Print Shop	LEAP	Specific IS Costs	Outside Contracts
Allocation Step 1					
Inbound- All Others	1,790	11,507	3,661	31,938	3,661
Reallocate Admin Costs	546	3,509	1,116	9,740	1,116
Unallocated Costs	0	0	0	0	(41,756)
1st Allocation	72,433	95,625	216,516	242,518	0
Allocation Step 2					
Inbound- All Others	672	4,317	1,373	11,983	1,373
Unallocated Costs	0	0	0	0	(1,373)
2nd Allocation	672	4,317	1,373	11,983	0
Total For 06 Information Systems					
Total Allocated	73,105	99,942	217,889	254,501	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - DP Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	4.50	4.5000	35,139		35,139		35,139
County Executive	0.25	0.2500	1,952		1,952		1,952
Information Systems	3.00	3.0000	23,426		23,426		23,426
Finance Department	11.00	11.0000	85,895		85,895	2,794	88,689
Human Resources	8.00	8.0000	62,469		62,469	2,032	64,501
Printing/Mail Service	0.25	0.2500	1,952		1,952	63	2,015
Corporation Counsel	0.50	0.5000	3,904		3,904	127	4,031
County Treasurer	6.00	6.0000	46,852		46,852	1,524	48,376
Family Court	0.25	0.2500	1,952		1,952	63	2,015
Sheriff's Department	16.00	16.0000	124,940		124,940	4,066	129,006
Central Courts	0.50	0.5000	3,904		3,904	127	4,031
Child Support	6.00	6.0000	46,852		46,852	1,524	48,376
Human Services	7.00	7.0000	54,660		54,660	1,778	56,438
Ridgewood	5.00	5.0000	39,043		39,043	1,270	40,313
County Jail	7.00	7.0000	54,660		54,660	1,778	56,438
County Board	0.25	0.2500	1,952		1,952	63	2,015
Register of Deeds	7.00	7.0000	54,660		54,660	1,778	56,438
County Clerk	2.00	2.0000	15,617		15,617	508	16,125
District Attorney	2.00	2.0000	15,617		15,617	508	16,125
Victim Witness	1.00	1.0000	7,809		7,809	254	8,063
Emergency Management	0.50	0.5000	3,904		3,904	127	4,031
Planning & Development	4.00	4.0000	31,234		31,234	1,016	32,250
UW Extension	0.50	0.5000	3,904		3,904	127	4,031
Highway	4.00	4.0000	31,234		31,234	1,016	32,250
Real Estate	3.00	3.0000	23,426		23,426	762	24,188
Veterans Service	0.25	0.2500	1,952		1,952	63	2,015
Medical Examiner	0.25	0.2500	1,952		1,952	63	2,015



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - DP Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
SubTotal	100.00	100.0000	780,861		780,861	23,431	804,292
Total	100.00	100.0000	780,861		780,861	23,431	804,292

Allocation Basis: Relative Usage Percentage by Benefiting Department

Allocation Source: Information Systems Department Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
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	100.0000	13,661		13,661	601	14,262
SubTotal	100	100.0000	13,661		13,661	601	14,262
Total	100	100.0000	13,661		13,661	601	14,262

Allocation Basis: Exclusive Allocation to Child Support

Allocation Source: Exclusive Allocation



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
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
Register of Deeds	100	100.0000	8,727		8,727	6,746	15,473
SubTotal	100	100.0000	8,727		8,727	6,746	15,473
Total	100	100.0000	8,727		8,727	6,746	15,473

Allocation Basis: Exclusive Allocation to Register of Deeds

Allocation Source: Exclusive Allocation



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - Phone System Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	18	2.8302	2,050		2,050		2,050
County Executive	4	0.6289	456		456		456
Information Systems	30	4.7170	3,417		3,417		3,417
Finance Department	19	2.9874	2,164		2,164	22	2,186
Printing/Mail Service	2	0.3145	228		228	2	230
Corporation Counsel	7	1.1006	797		797	8	805
County Treasurer	7	1.1006	797		797	8	805
Family Court	15	2.3585	1,708		1,708	17	1,725
Sheriff's Department	69	10.8491	7,858		7,858	79	7,937
Central Courts	126	19.8113	14,348		14,348	146	14,494
Child Support	63	9.9057	7,175		7,175	72	7,247
Ridgewood	91	14.3082	10,364		10,364	105	10,469
County Jail	80	12.5786	9,111		9,111	92	9,203
County Board	4	0.6289	456		456	5	461
Register of Deeds	9	1.4151	1,025		1,025	10	1,035
County Clerk	10	1.5723	1,139		1,139	12	1,151
District Attorney	39	6.1321	4,442		4,442	45	4,487
Victim Witness	16	2.5157	1,822		1,822	18	1,840
Emergency Management	20	3.1447	2,278		2,278	23	2,301
Real Estate	3	0.4717	342		342	3	345
Medical Examiner	4	0.6289	456		456	5	461
SubTotal	636	100.0000	72,433		72,433	672	73,105
Total	636	100.0000	72,433		72,433	672	73,105



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Allocation Basis: Number of Phone Lines Assigned by Department

Allocation Source: Information Systems Department Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - Print Shop

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	186.40	0.1042	100		100		100
County Executive	1,060.85	0.5929	567		567		567
Information Systems	315.15	0.1761	168		168		168
Finance Department	747.88	0.4180	400		400	18	418
Human Resources	4,209.53	2.3525	2,250		2,250	102	2,352
Printing/Mail Service	988.92	0.5527	528		528	24	552
County Treasurer	2,671.91	1.4932	1,428		1,428	65	1,493
Family Court	1,130.82	0.6320	604		604	28	632
Sheriff's Department	2,877.75	1.6082	1,538		1,538	70	1,608
Central Courts	17,072.43	9.5410	9,124		9,124	416	9,540
Child Support	5,198.08	2.9050	2,778		2,778	127	2,905
Human Services	45,261.95	25.2947	24,188		24,188	1,102	25,290
Ridgewood	2,391.07	1.3363	1,278		1,278	58	1,336
County Jail	3,575.15	1.9980	1,911		1,911	87	1,998
County Board	21,530.52	12.0324	11,506		11,506	524	12,030
Register of Deeds	481.39	0.2690	257		257	12	269
County Clerk	55,631.29	31.0894	29,728		29,728	1,353	31,081
District Attorney	4,507.05	2.5188	2,409		2,409	110	2,519
Victim Witness	817.59	0.4569	437		437	20	457
Victim Advocate	203.01	0.1135	108		108	5	113
Emergency Management	19.62	0.0110	10		10		10
Planning & Development	191.27	0.1069	102		102	5	107
UW Extension	3,609.10	2.0170	1,929		1,929	88	2,017
Parks	335.04	0.1872	179		179	8	187
Highway	305.64	0.1708	163		163	7	170
Land Conservation	845.51	0.4725	452		452	21	473
Real Estate	2,585.53	1.4449	1,382		1,382	63	1,445



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - Print Shop

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Veterans Service	57.56	0.0322	31		31	1	32
Medical Examiner	130.15	0.0727	70		70	3	73
SubTotal	178,938.16	100.0000	95,625		95,625	4,317	99,942
Total	178,938.16	100.0000	95,625		95,625	4,317	99,942

Allocation Basis: Printing Charges by Department

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - LEAP

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Sheriff's Department	100	100.0000	216,516		216,516	1,373	217,889
SubTotal	100	100.0000	216,516		216,516	1,373	217,889
Total	100	100.0000	216,516		216,516	1,373	217,889

Allocation Basis: Exclusive Allocation to Sheriff's Department

Allocation Source: Exclusive Allocation



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Information Systems

Activity - Specific IS Costs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Finance Department	131,369.50	65.4100	158,631		158,631	7,838	166,469
Human Resources	69,470.50	34.5900	83,887		83,887	4,145	88,032
SubTotal	200,840.00	100.0000	242,518		242,518	11,983	254,501
Total	200,840.00	100.0000	242,518		242,518	11,983	254,501

Allocation Basis: Allocated to Benefiting Departments Based on Actual Cost

Allocation Source: Analysis of Accounts in IS

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	DP Services	Child Support	ROD Technology	Phone System Support	Print Shop	LEAP
Maintenance	37,289	35,139	0	0	2,050	100	0
County Executive	2,975	1,952	0	0	456	567	0
Information Systems	27,011	23,426	0	0	3,417	168	0
Finance Department	257,762	88,689	0	0	2,186	418	0
Human Resources	154,885	64,501	0	0	0	2,352	0
Printing/Mail Service	2,797	2,015	0	0	230	552	0
Corporation Counsel	4,836	4,031	0	0	805	0	0
County Treasurer	50,674	48,376	0	0	805	1,493	0
Family Court	4,372	2,015	0	0	1,725	632	0
Sheriff's Department	356,440	129,006	0	0	7,937	1,608	217,889
Central Courts	28,065	4,031	0	0	14,494	9,540	0
Child Support	72,790	48,376	14,262	0	7,247	2,905	0
Human Services	81,728	56,438	0	0	0	25,290	0
Ridgewood	52,118	40,313	0	0	10,469	1,336	0
County Jail	67,639	56,438	0	0	9,203	1,998	0
County Board	14,506	2,015	0	0	461	12,030	0
Register of Deeds	73,215	56,438	0	15,473	1,035	269	0
County Clerk	48,357	16,125	0	0	1,151	31,081	0
District Attorney	23,131	16,125	0	0	4,487	2,519	0
Victim Witness	10,360	8,063	0	0	1,840	457	0
Victim Advocate	113	0	0	0	0	113	0
Emergency Management	6,342	4,031	0	0	2,301	10	0
Planning & Development	32,357	32,250	0	0	0	107	0
UW Extension	6,048	4,031	0	0	0	2,017	0
Parks	187	0	0	0	0	187	0
Highway	32,420	32,250	0	0	0	170	0
Land Conservation	473	0	0	0	0	473	0
Real Estate	25,978	24,188	0	0	345	1,445	0
Veterans Service	2,047	2,015	0	0	0	32	0
Medical Examiner	2,549	2,015	0	0	461	73	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Total	DP Services	Child Support	ROD Technology	Phone System Support	Print Shop	LEAP
Direct Billed	0	0	0	0	0	0	0
Total	<u>1,479,464</u>	<u>804,292</u>	<u>14,262</u>	<u>15,473</u>	<u>73,105</u>	<u>99,942</u>	<u>217,889</u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Specific IS Costs
Maintenance	0
County Executive	0
Information Systems	0
Finance Department	166,469
Human Resources	88,032
Printing/Mail Service	0
Corporation Counsel	0
County Treasurer	0
Family Court	0
Sheriff's Department	0
Central Courts	0
Child Support	0
Human Services	0
Ridgewood	0
County Jail	0
County Board	0
Register of Deeds	0
County Clerk	0
District Attorney	0
Victim Witness	0
Victim Advocate	0
Emergency Management	0
Planning & Development	0
UW Extension	0
Parks	0
Highway	0
Land Conservation	0
Real Estate	0
Veterans Service	0
Medical Examiner	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Information Systems

Receiving Department	Specific IS Costs
Direct Billed	0
Total	<u>254,501</u>



RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
NATURE AND EXTENT OF SERVICES

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 the Finance Department, costs may include audit fees, cost allocation plan fees, tax assessment fees and fixed asset fees. For plan purposes, costs have been distributed into functions and allocated as follows:

- **Budget.** Costs are allocated based on the total number of expenditure transactions by department.
- **Accounting.** Costs are allocated based on the total number of expenditure transactions by department. Weighting consideration has been given to Ridgewood, Highway and Parks due to the reduced effort required by Financial Department staff for these departments.
- **Payroll.** Costs are allocated based on the total number of payroll checks issued by department. Weighting consideration has been given to Ridgewood, Highway and Parks due to the reduced effort required by Financial Department staff for these departments.
- **Purchasing.** Costs are allocated based on the total number of purchase orders issued by department.
- **Audit.** Costs for the annual independent audit are allocated based on the total number of general checks by department.
- **Copier Pool.** Costs, net of revenue, associated with the operation and oversight of the County's Copier Pool are allocated based on actual copy charges by department.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Finance Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	914,152			914,152
Consultants	(2,000)			
Copier Pool Cap Equipment	(95,310)			
Total Deductions:	<u>(97,310)</u>			<u>(97,310)</u>
Building Depreciation	8,160		8,160	
Equipment Depreciation	6,260		6,260	
Insurance	60	18	78	
Maintenance	23,066	1,067	24,133	
County Executive	27,529	4,668	32,197	
Information Systems	247,090	10,672	257,762	
Finance Department		6,527	6,527	
Human Resources		9,004	9,004	
Printing/Mail Service		350	350	
Corporation Counsel		20,528	20,528	
County Treasurer		512	512	
Total Allocated Additions:	<u>312,165</u>	<u>53,346</u>	<u>365,511</u>	<u>365,511</u>
Total To Be Allocated:	<u><u>1,129,007</u></u>	<u><u>53,346</u></u>		<u><u>1,182,353</u></u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Budget	Accounting	Payroll
Wages & Benefits					
Salaries & Wages	535,964	38,965	82,056	190,052	121,771
Fringe Benefits	200,873	14,603	30,754	71,230	45,638
Other Expense & Cost					
Temporary Help	18,953	4,359	0	12,320	1,516
*Consultants	2,000	2,000	0	0	0
Audit	84,952	0	0	0	0
Indirec Cost Plan	7,750	0	0	7,750	0
Telephone	3,383	0	559	1,293	829
Public Liability Exp	3,323	0	549	1,270	814
Travel / Training	1,385	0	229	530	339
Conferences	2,435	0	402	931	597
Office Supplies	1,723	0	284	660	422
Paper	2,636	0	435	1,008	646
Copy Cost	2,673	0	441	1,023	655
Printing	748	0	123	287	183
Publications	2,429	0	401	929	595
Dues	1,075	0	177	412	263
Equipment	487	0	80	187	119
Garnishment Revenue	(2,939)	0	0	0	(2,939)
Copier Pool Equipment Lease	87,195	0	0	0	0
Copier Pool Maint Contract	115,591	0	0	0	0
Copier Pool Office Supplies	128	0	0	0	0
Copier Pool Toner	721	0	0	0	0
Copier Pool Paper	968	0	0	0	0
*Copier Pool Cap Equipment	95,310	95,310	0	0	0
COPIER POOL-REVENUE	(255,611)	0	0	0	0
Departmental Totals					
Total Expenditures	914,152	155,237	116,490	289,882	171,448
Deductions					
Total Deductions	(97,310)	(97,310)	0	0	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Total	General & Admin	Budget	Accounting	Payroll
Functional Cost	816,842	57,927	116,490	289,882	171,448
Allocation Step 1					
Inbound- Information Systems: Specific IS Costs	158,631	0	0	158,631	0
Inbound- All Others	153,534	0	25,348	58,712	37,616
Reallocate Admin Costs		(57,927)	9,564	22,151	14,192
1st Allocation	1,129,007	0	151,402	529,376	223,256
Allocation Step 2					
Inbound- Information Systems: Specific IS Costs	7,838	0	0	7,838	0
Inbound- All Others	45,508	0	7,513	17,403	11,149
2nd Allocation	53,346	0	7,513	25,241	11,149
Total For 07 Finance Department					
Total Allocated	1,182,353	0	158,915	554,617	234,405



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Purchasing	Audit	Copier Pool
Wages & Benefits			
Salaries & Wages	99,904	0	3,216
Fringe Benefits	37,443	0	1,205
Other Expense & Cost			
Temporary Help	758	0	0
*Consultants	0	0	0
Audit	0	84,952	0
Indirec Cost Plan	0	0	0
Telephone	680	0	22
Public Liability Exp	668	0	22
Travel / Training	278	0	9
Conferences	489	0	16
Office Supplies	346	0	11
Paper	530	0	17
Copy Cost	537	0	17
Printing	150	0	5
Publications	488	0	16
Dues	216	0	7
Equipment	98	0	3
Garnishment Revenue	0	0	0
Copier Pool Equipment Lease	0	0	87,195
Copier Pool Maint Contract	0	0	115,591
Copier Pool Office Supplies	0	0	128
Copier Pool Toner	0	0	721
Copier Pool Paper	0	0	968
*Copier Pool Cap Equipment	0	0	0
COPIER POOL-REVENUE	0	0	(255,611)
Departmental Totals			
Total Expenditures	142,585	84,952	(46,442)
Deductions			
Total Deductions	0	0	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Finance Department

	Purchasing	Audit	Copier Pool
Functional Cost	142,585	84,952	(46,442)
Allocation Step 1			
Inbound- Information Systems: Specific IS Costs	0	0	0
Inbound- All Others	30,860	0	998
Reallocate Admin Costs	11,643	0	377
1st Allocation	185,088	84,952	(45,067)
Allocation Step 2			
Inbound- Information Systems: Specific IS Costs	0	0	0
Inbound- All Others	9,147	0	296
2nd Allocation	9,147	0	296
Total For 07 Finance Department			
Total Allocated	194,235	84,952	(44,771)



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	1,830	3.5990	5,449		5,449		5,449
County Executive	120	0.2360	357		357		357
Information Systems	187	0.3678	557		557		557
Finance Department	186	0.3658	554		554		554
Human Resources	246	0.4838	732		732	38	770
Printing/Mail Service	225	0.4425	670		670	35	705
Corporation Counsel	103	0.2026	307		307	16	323
County Treasurer	605	1.1898	1,801		1,801	94	1,895
Family Court	477	0.9381	1,420		1,420	74	1,494
Sheriff's Department	1,351	2.6570	4,023		4,023	209	4,232
Central Courts	8,805	17.3167	26,218		26,218	1,363	27,581
Child Support	906	1.7818	2,698		2,698	140	2,838
Human Services	16,275	32.0078	48,461		48,461	2,519	50,980
Ridgewood	2,994	5.8883	8,915		8,915	464	9,379
County Jail	1,506	2.9618	4,484		4,484	233	4,717
County Board	124	0.2439	369		369	19	388
Register of Deeds	95	0.1868	283		283	15	298
County Clerk	101	0.1986	301		301	16	317
District Attorney	1,201	2.3620	3,576		3,576	186	3,762
Victim Witness	122	0.2399	363		363	19	382
Victim Advocate	22	0.0433	66		66	3	69
Emergency Management	76	0.1495	226		226	12	238
Planning & Development	187	0.3678	557		557	29	586
UW Extension	303	0.5959	902		902	47	949
Parks	1,502	2.9540	4,472		4,472	233	4,705
Highway	4,264	8.3859	12,696		12,696	660	13,356
Land Conservation	128	0.2517	381		381	20	401



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Budget

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Real Estate	20	0.0393	60		60	3	63
Veterans Service	100	0.1967	298		298	15	313
Medical Examiner	304	0.5979	905		905	47	952
Other Departments	6,482	12.7480	19,301		19,301	1,004	20,305
SubTotal	50,847	100.0000	151,402		151,402	7,513	158,915
Total	50,847	100.0000	151,402		151,402	7,513	158,915

Allocation Basis: Number of Expenditure Transactions by Department

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	1,830	5.7059	30,206		30,206		30,206
County Executive	120	0.3742	1,981		1,981		1,981
Information Systems	187	0.5831	3,087		3,087		3,087
Finance Department	186	0.5799	3,070		3,070		3,070
Human Resources	246	0.7670	4,060		4,060	209	4,269
Printing/Mail Service	225	0.7015	3,714		3,714	191	3,905
Corporation Counsel	103	0.3212	1,700		1,700	87	1,787
County Treasurer	605	1.8864	9,986		9,986	513	10,499
Family Court	477	1.4873	7,873		7,873	405	8,278
Sheriff's Department	1,351	4.2124	22,299		22,299	1,146	23,445
Central Courts	8,805	27.4536	145,334		145,334	7,469	152,803
Child Support	906	2.8249	14,954		14,954	769	15,723
Human Services	4,069	12.6871	67,162		67,162	3,452	70,614
Ridgewood	749	2.3354	12,363		12,363	636	12,999
County Jail	1,506	4.6957	24,858		24,858	1,278	26,136
County Board	124	0.3866	2,047		2,047	105	2,152
Register of Deeds	95	0.2962	1,568		1,568	81	1,649
County Clerk	101	0.3149	1,667		1,667	86	1,753
District Attorney	1,201	3.7447	19,824		19,824	1,019	20,843
Victim Witness	122	0.3804	2,014		2,014	104	2,118
Victim Advocate	22	0.0686	363		363	19	382
Emergency Management	76	0.2370	1,254		1,254	64	1,318
Planning & Development	187	0.5831	3,087		3,087	159	3,246
UW Extension	303	0.9447	5,001		5,001	257	5,258
Parks	376	1.1724	6,206		6,206	319	6,525
Highway	1,066	3.3238	17,595		17,595	904	18,499
Land Conservation	128	0.3991	2,113		2,113	109	2,222



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Accounting

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Real Estate	20	0.0624	330		330	17	347
Veterans Service	100	0.3118	1,651		1,651	85	1,736
Medical Examiner	304	0.9479	5,018		5,018	258	5,276
Other Departments	6,482	20.2108	106,991		106,991	5,500	112,491
SubTotal	32,072	100.0000	529,376		529,376	25,241	554,617
Total	32,072	100.0000	529,376		529,376	25,241	554,617

Allocation Basis: Number of Expenditure Transactions by Department - Weighted

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	309	1.6398	3,661		3,661		3,661
County Executive	78	0.4139	924		924		924
Information Systems	152	0.8066	1,801		1,801		1,801
Finance Department	228	1.2099	2,701		2,701		2,701
Human Resources	156	0.8279	1,848		1,848	96	1,944
Printing/Mail Service	26	0.1380	308		308	16	324
Corporation Counsel	130	0.6899	1,540		1,540	80	1,620
County Treasurer	130	0.6899	1,540		1,540	80	1,620
Family Court	104	0.5519	1,232		1,232	64	1,296
Sheriff's Department	2,517	13.3570	29,820		29,820	1,552	31,372
Central Courts	818	4.3409	9,691		9,691	505	10,196
Child Support	676	3.5873	8,009		8,009	417	8,426
Human Services	3,881	20.5954	45,983		45,983	2,397	48,380
Ridgewood	2,629	13.9514	31,147		31,147	1,621	32,768
Detention Center	519	2.7542	6,149		6,149	320	6,469
County Jail	1,777	9.4301	21,053		21,053	1,096	22,149
County Board	276	1.4647	3,270		3,270	170	3,440
Register of Deeds	130	0.6899	1,540		1,540	80	1,620
County Clerk	89	0.4723	1,054		1,054	55	1,109
District Attorney	255	1.3532	3,021		3,021	157	3,178
Victim Witness	137	0.7270	1,623		1,623	84	1,707
Victim Advocate	26	0.1380	308		308	16	324
Emergency Management	26	0.1380	308		308	16	324
Planning & Development	182	0.9658	2,156		2,156	112	2,268
Parks	124	0.6580	1,469		1,469	76	1,545
Highway	1,158	6.1452	13,720		13,720	714	14,434
Land Conservation	78	0.4139	924		924	48	972



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Payroll

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Real Estate	75	0.3980	889		889	46	935
Veterans Service	52	0.2760	616		616	32	648
Medical Examiner	66	0.3502	782		782	41	823
Other Departments	2,040	10.8257	24,169		24,169	1,258	25,427
SubTotal	18,844	100.0000	223,256		223,256	11,149	234,405
Total	18,844	100.0000	223,256		223,256	11,149	234,405

Allocation Basis: Number of Payroll Checks by Department - Weighted

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	417	11.0405	20,435		20,435		20,435
County Executive	4	0.1059	196		196		196
Information Systems	47	1.2444	2,303		2,303		2,303
Finance Department	11	0.2912	539		539		539
Human Resources	3	0.0794	147		147	8	155
Printing/Mail Service	4	0.1059	196		196	11	207
Corporation Counsel	9	0.2383	441		441	25	466
County Treasurer	41	1.0855	2,009		2,009	114	2,123
Family Court	21	0.5560	1,029		1,029	58	1,087
Sheriff's Department	235	6.2219	11,516		11,516	652	12,168
Central Courts	120	3.1771	5,880		5,880	333	6,213
Child Support	108	2.8594	5,292		5,292	300	5,592
Human Services	172	4.5539	8,429		8,429	477	8,906
Ridgewood	265	7.0162	12,986		12,986	735	13,721
County Jail	85	2.2505	4,165		4,165	236	4,401
County Board	1	0.0265	49		49	3	52
Register of Deeds	12	0.3177	588		588	33	621
County Clerk	12	0.3177	588		588	33	621
District Attorney	45	1.1914	2,205		2,205	125	2,330
Victim Witness	3	0.0794	147		147	8	155
Victim Advocate	2	0.0530	98		98	6	104
Emergency Management	9	0.2383	441		441	25	466
Planning & Development	6	0.1589	294		294	17	311
UW Extension	13	0.3442	637		637	36	673
Parks	231	6.1160	11,320		11,320	641	11,961
Highway	951	25.1785	46,604		46,604	2,636	49,240
Land Conservation	48	1.2709	2,352		2,352	133	2,485



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Purchasing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Real Estate	5	0.1324	245		245	14	259
Veterans Service	1	0.0265	49		49	3	52
Medical Examiner	3	0.0794	147		147	8	155
Other Departments	893	23.6431	43,761		43,761	2,477	46,238
SubTotal	3,777	100.0000	185,088		185,088	9,147	194,235
Total	3,777	100.0000	185,088		185,088	9,147	194,235

Allocation Basis: Number of Purchase Order Transactions by Department

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	764	3.6009	3,059		3,059		3,059
County Executive	50	0.2357	200		200		200
Information Systems	78	0.3676	312		312		312
Finance Department	78	0.3676	312		312		312
Human Resources	103	0.4855	412		412		412
Printing/Mail Service	94	0.4430	376		376		376
Corporation Counsel	43	0.2027	172		172		172
County Treasurer	252	1.1877	1,009		1,009		1,009
Family Court	199	0.9379	797		797		797
Sheriff's Department	564	2.6582	2,258		2,258		2,258
Central Courts	3,674	17.3163	14,711		14,711		14,711
Child Support	378	1.7816	1,513		1,513		1,513
Human Services	6,792	32.0120	27,199		27,199		27,199
Ridgewood	1,249	5.8868	5,001		5,001		5,001
County Jail	628	2.9599	2,514		2,514		2,514
County Board	52	0.2451	208		208		208
Register of Deeds	40	0.1885	160		160		160
County Clerk	42	0.1980	168		168		168
District Attorney	501	2.3613	2,006		2,006		2,006
Victim Witness	51	0.2404	204		204		204
Victim Advocate	9	0.0424	36		36		36
Emergency Management	32	0.1508	128		128		128
Planning & Development	78	0.3676	312		312		312
UW Extension	126	0.5939	504		504		504
Parks	627	2.9552	2,510		2,510		2,510
Highway	1,779	8.3848	7,123		7,123		7,123
Land Conservation	53	0.2498	212		212		212



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Audit

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Real Estate	8	0.0377	32		32		32
Veterans Service	42	0.1980	168		168		168
Medical Examiner	127	0.5986	509		509		509
Other Departments	2,704	12.7445	10,827		10,827		10,827
SubTotal	21,217	100.0000	84,952		84,952		84,952
Total	21,217	100.0000	84,952		84,952		84,952

Allocation Basis: Number of General Checks by Department

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Copier Pool

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	1,005.65	0.5414	-244		-244		-244
County Executive	176.50	0.0950	-43		-43		-43
Information Systems	3,710.85	1.9977	-900		-900		-900
Finance Department	2,673.31	1.4392	-649		-649		-649
Human Resources	1,722.84	0.9275	-418		-418	3	-415
County Treasurer	3,702.33	1.9931	-898		-898	6	-892
Family Court	2,664.41	1.4344	-646		-646	4	-642
Sheriff's Department	8,164.15	4.3951	-1,981		-1,981	14	-1,967
Central Courts	12,019.67	6.4707	-2,916		-2,916	20	-2,896
Child Support	10,697.79	5.7591	-2,595		-2,595	18	-2,577
Human Services	85,627.27	46.0968	-20,774		-20,774	139	-20,635
Ridgewood	15,637.99	8.4186	-3,794		-3,794	26	-3,768
County Jail	6,456.85	3.4760	-1,567		-1,567	11	-1,556
County Board	983.32	0.5294	-239		-239	2	-237
Register of Deeds	1,957.77	1.0540	-475		-475	3	-472
County Clerk	4,712.38	2.5369	-1,143		-1,143	8	-1,135
District Attorney	8,413.31	4.5293	-2,041		-2,041	14	-2,027
Victim Witness	656.87	0.3536	-159		-159	1	-158
Emergency Management	559.53	0.3012	-136		-136	1	-135
Planning & Development	2,710.16	1.4590	-658		-658	5	-653
UW Extension	1,555.10	0.8372	-377		-377	3	-374
Parks	48.06	0.0259	-12		-12		-12
Highway	4,053.76	2.1823	-984		-984	7	-977
Land Conservation	1,003.11	0.5400	-243		-243	2	-241
Real Estate	1,096.66	0.5904	-266		-266	2	-264
Veterans Service	1,084.81	0.5840	-263		-263	2	-261
Medical Examiner	387.09	0.2084	-94		-94	1	-93



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Finance Department

Activity - Copier Pool

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Other Departments	2,273.21	1.2238	-552		-552	4	-548
SubTotal	185,754.75	100.0000	-45,067		-45,067	296	-44,771
Total	185,754.75	100.0000	-45,067		-45,067	296	-44,771

Allocation Basis: Cost of Copy Charges by Department

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Budget	Accounting	Payroll	Purchasing	Audit	Copier Pool
Maintenance	62,566	5,449	30,206	3,661	20,435	3,059	(244)
County Executive	3,615	357	1,981	924	196	200	(43)
Information Systems	7,160	557	3,087	1,801	2,303	312	(900)
Finance Department	6,527	554	3,070	2,701	539	312	(649)
Human Resources	7,135	770	4,269	1,944	155	412	(415)
Printing/Mail Service	5,517	705	3,905	324	207	376	0
Corporation Counsel	4,368	323	1,787	1,620	466	172	0
County Treasurer	16,254	1,895	10,499	1,620	2,123	1,009	(892)
Family Court	12,310	1,494	8,278	1,296	1,087	797	(642)
Sheriff's Department	71,508	4,232	23,445	31,372	12,168	2,258	(1,967)
Central Courts	208,608	27,581	152,803	10,196	6,213	14,711	(2,896)
Child Support	31,515	2,838	15,723	8,426	5,592	1,513	(2,577)
Human Services	185,444	50,980	70,614	48,380	8,906	27,199	(20,635)
Ridgewood	70,100	9,379	12,999	32,768	13,721	5,001	(3,768)
Detention Center	6,469	0	0	6,469	0	0	0
County Jail	58,361	4,717	26,136	22,149	4,401	2,514	(1,556)
County Board	6,003	388	2,152	3,440	52	208	(237)
Register of Deeds	3,876	298	1,649	1,620	621	160	(472)
County Clerk	2,833	317	1,753	1,109	621	168	(1,135)
District Attorney	30,092	3,762	20,843	3,178	2,330	2,006	(2,027)
Victim Witness	4,408	382	2,118	1,707	155	204	(158)
Victim Advocate	915	69	382	324	104	36	0
Emergency Management	2,339	238	1,318	324	466	128	(135)
Planning & Development	6,070	586	3,246	2,268	311	312	(653)
UW Extension	7,010	949	5,258	0	673	504	(374)
Parks	27,234	4,705	6,525	1,545	11,961	2,510	(12)
Highway	101,675	13,356	18,499	14,434	49,240	7,123	(977)
Land Conservation	6,051	401	2,222	972	2,485	212	(241)
Real Estate	1,372	63	347	935	259	32	(264)
Veterans Service	2,656	313	1,736	648	52	168	(261)
Medical Examiner	7,622	952	5,276	823	155	509	(93)
Other Departments	214,740	20,305	112,491	25,427	46,238	10,827	(548)



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Finance Department

Receiving Department	Total	Budget	Accounting	Payroll	Purchasing	Audit	Copier Pool
Direct Billed	0	0	0	0	0	0	0
Total	<u>1,182,353</u>	<u>158,915</u>	<u>554,617</u>	<u>234,405</u>	<u>194,235</u>	<u>84,952</u>	<u>(44,771)</u>



RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
NATURE AND EXTENT OF SERVICES

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 distributed into functions and allocated as follows:

- **Personnel Administration.** Costs are allocated based on the number of employees by department.
- **Civil Service.** Costs are allocated to the Sheriff and Jail departments based on the number of covered employees.
- **Ridgewood.** Costs for special services provided to Ridgewood Health Care Center are allocated exclusively to that cost objective.
- **Human Services.** Costs for special services provided to Human Services are allocated exclusively to that cost objective.
-

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Human Resources

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	743,056			743,056
Building Depreciation	8,076		8,076	
Insurance	41	13	54	
Maintenance	15,717	454	16,171	
County Executive	17,151	2,910	20,061	
Information Systems	148,606	6,279	154,885	
Finance Department	6,781	354	7,135	
Human Resources		6,160	6,160	
Printing/Mail Service		3,562	3,562	
Corporation Counsel		19,237	19,237	
County Treasurer		468	468	
Total Allocated Additions:	196,372	39,437	235,809	235,809
Total To Be Allocated:	939,428	39,437		978,865



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	Civil Service	Ridgewood
Wages & Benefits					
Salaries & Wages	429,800	91,504	295,058	0	20,888
Fringe Benefits	164,248	34,968	112,757	0	7,982
Other Expense & Cost					
Contracted Services	906	0	906	0	0
Med - Physicals	5,404	0	5,404	0	0
Consultants	87,339	0	87,339	0	0
Arbitration Expense	6,770	0	6,770	0	0
Equipment Repairs	436	0	380	0	27
Rent	14,716	0	12,835	0	908
Civil Testing Fees	1,638	0	0	1,638	0
Civil Per Diem	950	0	0	950	0
Telephone	1,386	0	1,208	0	86
Public Liability Exp	2,665	0	2,325	0	164
Advertising	12,443	0	12,443	0	0
Travel	2,898	0	2,527	0	179
Training	1,630	0	1,421	0	101
Recruitment Misc	427	0	427	0	0
Office Supplies	1,374	0	1,198	0	85
Copy Cost	1,723	0	1,503	0	106
Printing	2,576	0	2,247	0	159
Publications	198	0	173	0	12
Postage	3,299	0	2,877	0	204
Dues	230	0	201	0	14
Departmental Totals					
Total Expenditures	743,056	126,472	549,999	2,588	30,915
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost	743,056	126,472	549,999	2,588	30,915



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

	Total	General & Admin	Personnel Admin	Civil Service	Ridgewood
Allocation Step 1					
Inbound- All Others	196,372	0	171,276	0	12,116
Reallocate Admin Costs		(126,472)	110,309	0	7,803
1st Allocation	939,428	0	831,584	2,588	50,834
Allocation Step 2					
Inbound- All Others	39,437	0	34,397	0	2,433
2nd Allocation	39,437	0	34,397	0	2,433
Total For 08 Human Resources					
Total Allocated	978,865	0	865,981	2,588	53,267



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

Human Services

<u>Wages & Benefits</u>	
Salaries & Wages	22,350
Fringe Benefits	8,541
<u>Other Expense & Cost</u>	
Contracted Services	0
Med - Physicals	0
Consultants	0
Arbitration Expense	0
Equipment Repairs	29
Rent	973
Civil Testing Fees	0
Civil Per Diem	0
Telephone	92
Public Liability Exp	176
Advertising	0
Travel	192
Training	108
Recruitment Misc	0
Office Supplies	91
Copy Cost	114
Printing	170
Publications	13
Postage	218
Dues	15
<u>Departmental Totals</u>	
Total Expenditures	33,082
<u>Deductions</u>	
Total Deductions	0
Functional Cost	33,082



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Human Resources

Human Services

Allocation Step 1	
Inbound- All Others	12,980
Reallocate Admin Costs	8,360
1st Allocation	54,422
Allocation Step 2	
Inbound- All Others	2,607
2nd Allocation	2,607
Total For 08 Human Resources	
Total Allocated	57,029



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	11.88	1.4667	12,197		12,197		12,197
County Executive	3.00	0.3704	3,080		3,080		3,080
Information Systems	5.84	0.7210	5,996		5,996		5,996
Finance Department	8.77	1.0828	9,004		9,004		9,004
Human Resources	6.00	0.7408	6,160		6,160		6,160
Printing/Mail Service	1.00	0.1235	1,027		1,027	44	1,071
Corporation Counsel	4.99	0.6161	5,123		5,123	222	5,345
County Treasurer	4.99	0.6161	5,123		5,123	222	5,345
Family Court	3.98	0.4914	4,086		4,086	177	4,263
Sheriff's Department	138.30	17.0747	141,991		141,991	6,142	148,133
Central Courts	31.48	3.8866	32,320		32,320	1,398	33,718
Child Support	26.01	3.2112	26,704		26,704	1,155	27,859
Human Services	149.26	18.4278	153,243		153,243	6,629	159,872
Ridgewood	155.54	19.2030	159,690		159,690	6,909	166,599
Detention Center	19.97	2.4655	20,503		20,503	887	21,390
County Jail	97.63	12.0535	100,235		100,235	4,336	104,571
County Board	22.64	2.7952	23,244		23,244	1,006	24,250
Register of Deeds	5.00	0.6173	5,133		5,133	222	5,355
County Clerk	3.42	0.4222	3,511		3,511	152	3,663
District Attorney	9.80	1.2099	10,062		10,062	435	10,497
Victim Witness	5.28	0.6519	5,421		5,421	235	5,656
Victim Advocate	1.00	0.1235	1,027		1,027	44	1,071
Emergency Management	1.00	0.1235	1,027		1,027	44	1,071
Planning & Development	6.98	0.8618	7,166		7,166	310	7,476
Parks	7.29	0.9000	7,485		7,485	324	7,809
Highway	68.52	8.4596	70,348		70,348	3,043	73,391
Land Conservation	3.00	0.3704	3,080		3,080	133	3,213



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Personnel Admin

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Real Estate	2.87	0.3543	2,947		2,947	127	3,074
Veterans Service	2.00	0.2469	2,053		2,053	89	2,142
Medical Examiner	2.53	0.3124	2,598		2,598	112	2,710
SubTotal	809.97	100.0000	831,584		831,584	34,397	865,981
Total	809.97	100.0000	831,584		831,584	34,397	865,981

Allocation Basis: Number of FTE's by Department

Allocation Source: County Payroll Register



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
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	138.30	58.6191	1,517		1,517		1,517
County Jail	97.63	41.3809	1,071		1,071		1,071
SubTotal	235.93	100.0000	2,588		2,588		2,588
Total	235.93	100.0000	2,588		2,588		2,588

Allocation Basis: FTE Count for Sheriff and Jail Departments

Allocation Source: County Payroll Register



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Human Resources

Activity - Ridgewood

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Ridgewood	100	100.0000	50,834		50,834	2,433	53,267
SubTotal	100	100.0000	50,834		50,834	2,433	53,267
Total	100	100.0000	50,834		50,834	2,433	53,267

Allocation Basis: Exclusive Allocation to Ridgewood

Allocation Source: Exclusive Allocation



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
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	100.0000	54,422		54,422	2,607	57,029
SubTotal	100	100.0000	54,422		54,422	2,607	57,029
Total	100	100.0000	54,422		54,422	2,607	57,029

Allocation Basis: Exclusive Allocation to Human Services

Allocation Source: Exclusive Allocation



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	Civil Service	Ridgewood	Human Services
Maintenance	12,197	12,197	0	0	0
County Executive	3,080	3,080	0	0	0
Information Systems	5,996	5,996	0	0	0
Finance Department	9,004	9,004	0	0	0
Human Resources	6,160	6,160	0	0	0
Printing/Mail Service	1,071	1,071	0	0	0
Corporation Counsel	5,345	5,345	0	0	0
County Treasurer	5,345	5,345	0	0	0
Family Court	4,263	4,263	0	0	0
Sheriff's Department	149,650	148,133	1,517	0	0
Central Courts	33,718	33,718	0	0	0
Child Support	27,859	27,859	0	0	0
Human Services	216,901	159,872	0	0	57,029
Ridgewood	219,866	166,599	0	53,267	0
Detention Center	21,390	21,390	0	0	0
County Jail	105,642	104,571	1,071	0	0
County Board	24,250	24,250	0	0	0
Register of Deeds	5,355	5,355	0	0	0
County Clerk	3,663	3,663	0	0	0
District Attorney	10,497	10,497	0	0	0
Victim Witness	5,656	5,656	0	0	0
Victim Advocate	1,071	1,071	0	0	0
Emergency Management	1,071	1,071	0	0	0
Planning & Development	7,476	7,476	0	0	0
Parks	7,809	7,809	0	0	0
Highway	73,391	73,391	0	0	0
Land Conservation	3,213	3,213	0	0	0
Real Estate	3,074	3,074	0	0	0
Veterans Service	2,142	2,142	0	0	0
Medical Examiner	2,710	2,710	0	0	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Human Resources

Receiving Department	Total	Personnel Admin	Civil Service	Ridgewood	Human Services
Direct Billed	0	0	0	0	0
Total	978,865	865,981	2,588	53,267	57,029



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

The Printing and Mail Services 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 distributed into functions and allocated as follows:

- **Printing.** Allocated based on print shop charges to departments.
- **General Mail.** Allocated based on postage charges by department.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Printing/Mail Service

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	108,689			108,689
Building Depreciation	6,249		6,249	
Equipment Depreciation	3,693		3,693	
Insurance	7	2	9	
Maintenance	17,664	817	18,481	
Information Systems	2,708	89	2,797	
Finance Department	5,264	253	5,517	
Human Resources	1,027	44	1,071	
Printing/Mail Service		2,821	2,821	
County Treasurer		228	228	
Total Allocated Additions:	36,612	4,254	40,866	40,866
Total To Be Allocated:	145,301	4,254		149,555



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Printing/Mail Service

	Total	General & Admin	Printing	Postage / Mail Svcs
Wages & Benefits				
Salaries & Wages	37,680	5,652	26,376	5,652
Fringe Benefits	20,112	3,017	14,078	3,017
Other Expense & Cost				
Cont Svcs - Mail Pickup	37,141	0	0	37,141
Maintenance Contracts	4,051	0	4,051	0
Telephone	134	0	110	24
Public Liability Exp	234	0	193	41
Travel	41	0	34	7
Training	154	0	127	27
Office Supplies	93	0	77	16
Printing	989	0	814	175
Postage	7,265	0	0	7,265
Dues	795	0	655	140
Departmental Totals				
Total Expenditures	108,689	8,669	46,515	53,505
Deductions				
Total Deductions	0	0	0	0
Functional Cost				
Functional Cost	108,689	8,669	46,515	53,505
Allocation Step 1				
Inbound- All Others	36,612	0	30,150	6,462
Reallocate Admin Costs		(8,669)	7,139	1,530
1st Allocation	145,301	0	83,804	61,497
Allocation Step 2				
Inbound- All Others	4,254	0	3,503	751
2nd Allocation	4,254	0	3,503	751



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Printing/Mail Service

	Total	General & Admin	Printing	Postage / Mail Svcs
Total For 09 Printing/Mail Service				
Total Allocated	149,555	0	87,307	62,248



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Printing/Mail Service

Activity - Printing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	186.40	0.1042	87		87		87
County Executive	1,060.85	0.5929	497		497		497
Information Systems	315.15	0.1761	148		148		148
Finance Department	747.88	0.4180	350		350		350
Human Resources	4,209.53	2.3525	1,971		1,971		1,971
Printing/Mail Service	988.92	0.5527	463		463		463
County Treasurer	2,671.91	1.4932	1,251		1,251	55	1,306
Family Court	1,130.82	0.6320	530		530	23	553
Sheriff's Department	2,877.75	1.6082	1,348		1,348	59	1,407
Central Courts	17,072.43	9.5410	7,996		7,996	349	8,345
Child Support	5,198.08	2.9050	2,434		2,434	106	2,540
Human Services	45,261.95	25.2947	21,198		21,198	925	22,123
Ridgewood	2,391.07	1.3363	1,120		1,120	49	1,169
County Jail	3,575.15	1.9980	1,674		1,674	73	1,747
County Board	21,530.52	12.0324	10,084		10,084	440	10,524
Register of Deeds	481.39	0.2690	225		225	10	235
County Clerk	55,631.29	31.0894	26,055		26,055	1,136	27,191
District Attorney	4,507.05	2.5188	2,111		2,111	92	2,203
Victim Witness	817.59	0.4569	383		383	17	400
Victim Advocate	203.01	0.1135	95		95	4	99
Emergency Management	19.62	0.0110	9		9		9
Planning & Development	191.27	0.1069	90		90	4	94
UW Extension	3,609.10	2.0170	1,690		1,690	74	1,764
Parks	335.04	0.1872	157		157	7	164
Highway	305.64	0.1708	143		143	6	149
Land Conservation	845.51	0.4725	396		396	17	413
Real Estate	2,585.53	1.4449	1,211		1,211	53	1,264



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Printing/Mail Service

Activity - Printing

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Veterans Service	57.56	0.0322	27		27	1	28
Medical Examiner	130.15	0.0727	61		61	3	64
SubTotal	178,938.16	100.0000	83,804		83,804	3,503	87,307
Total	178,938.16	100.0000	83,804		83,804	3,503	87,307

Allocation Basis: Printing Charges by Department

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Printing/Mail Service

Activity - Postage / Mail Svcs

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Human Resources	4,900.71	2.5865	1,591		1,591		1,591
Printing/Mail Service	7,265.32	3.8346	2,358		2,358		2,358
Corporation Counsel	35.20	0.0186	11		11		11
County Treasurer	19,785.73	10.4427	6,422		6,422	84	6,506
Family Court	5,753.54	3.0367	1,867		1,867	24	1,891
Sheriff's Department	7,243.47	3.8230	2,351		2,351	31	2,382
Central Courts	32,548.75	17.1789	10,565		10,565	138	10,703
Child Support	25,825.71	13.6305	8,382		8,382	109	8,491
Human Services	50,381.18	26.5905	16,354		16,354	214	16,568
Ridgewood	3,997.15	2.1097	1,297		1,297	17	1,314
County Jail	8.87	0.0047	3		3		3
Register of Deeds	9,071.54	4.7879	2,944		2,944	38	2,982
County Clerk	380.70	0.2009	124		124	2	126
District Attorney	4,973.80	2.6251	1,614		1,614	21	1,635
Victim Witness	4,443.75	2.3454	1,442		1,442	19	1,461
Victim Advocate	777.92	0.4106	252		252	3	255
Planning & Development	3,742.73	1.9754	1,215		1,215	16	1,231
UW Extension	5,976.97	3.1546	1,940		1,940	25	1,965
Highway	1,044.36	0.5512	339		339	4	343
Veterans Service	1,312.01	0.6925	426		426	6	432
SubTotal	189,469.41	100.0000	61,497		61,497	751	62,248
Total	189,469.41	100.0000	61,497		61,497	751	62,248



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Printing/Mail Service

Allocation Basis: Postage Charges by Department

Allocation Source: County Financial Records

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Printing/Mail Service

Receiving Department	Total	Printing	Postage / Mail Svcs
Maintenance	87	87	0
County Executive	497	497	0
Information Systems	148	148	0
Finance Department	350	350	0
Human Resources	3,562	1,971	1,591
Printing/Mail Service	2,821	463	2,358
Corporation Counsel	11	0	11
County Treasurer	7,812	1,306	6,506
Family Court	2,444	553	1,891
Sheriff's Department	3,789	1,407	2,382
Central Courts	19,048	8,345	10,703
Child Support	11,031	2,540	8,491
Human Services	38,691	22,123	16,568
Ridgewood	2,483	1,169	1,314
County Jail	1,750	1,747	3
County Board	10,524	10,524	0
Register of Deeds	3,217	235	2,982
County Clerk	27,317	27,191	126
District Attorney	3,838	2,203	1,635
Victim Witness	1,861	400	1,461
Victim Advocate	354	99	255
Emergency Management	9	9	0
Planning & Development	1,325	94	1,231
UW Extension	3,729	1,764	1,965
Parks	164	164	0
Highway	492	149	343
Land Conservation	413	413	0
Real Estate	1,264	1,264	0
Veterans Service	460	28	432
Medical Examiner	64	64	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Printing/Mail Service

Receiving Department	Total	Printing	Postage / Mail Svcs
Direct Billed	0	0	0
Total	<u>149,555</u>	<u>87,307</u>	<u>62,248</u>



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

The Racine County Corporations 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 Workers Compensation claims and working directly with employees on insurance matters.

Costs associated with the Corporation Counsel's services are allocated based on the relative effort expended by department.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Corporation Counsel

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	546,706			546,706
Building Depreciation	1,052		1,052	
Insurance	34	10	44	
Maintenance	2,974	138	3,112	
County Executive	16,590	2,814	19,404	
Information Systems	4,701	135	4,836	
Finance Department	4,160	208	4,368	
Human Resources	5,123	222	5,345	
Printing/Mail Service	11		11	
Corporation Counsel		9,275	9,275	
County Treasurer		342	342	
Total Allocated Additions:	34,645	13,144	47,789	47,789
Total To Be Allocated:	581,351	13,144		594,495



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Corporation Counsel

	Total	General & Admin	Legal Services
Wages & Benefits			
Salaries & Wages	377,471	0	377,471
Fringe Benefits	143,795	0	143,795
Other Expense & Cost			
Equipment Repairs	72	0	72
Witness Fees	53	0	53
Telephone	839	0	839
Public Liability Exp	2,340	0	2,340
Travel	534	0	534
Training	2,577	0	2,577
Office Supplies	1,301	0	1,301
Copy Cost	1,330	0	1,330
Printing	292	0	292
Publications	14,427	0	14,427
Postage	35	0	35
Dues	1,640	0	1,640
Departmental Totals			
Total Expenditures	546,706	0	546,706
Deductions			
Total Deductions	0	0	0
Functional Cost	546,706	0	546,706
Allocation Step 1			
Inbound- All Others	34,645	0	34,645
1st Allocation	581,351	0	581,351
Allocation Step 2			
Inbound- All Others	13,144	0	13,144
2nd Allocation	13,144	0	13,144



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Corporation Counsel

	Total	General & Admin	Legal Services
Total For 10 Corporation Counsel			
Total Allocated	594,495	0	594,495



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Corporation Counsel

Activity - Legal Services

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Insurance	4,601.58	1.2255	7,124		7,124		7,124
Maintenance	1,797.22	0.4786	2,783		2,783		2,783
County Executive	20,740.17	5.5236	32,111		32,111		32,111
Information Systems	3,141.04	0.8365	4,863		4,863		4,863
Finance Department	13,258.66	3.5311	20,528		20,528		20,528
Human Resources	12,424.95	3.3090	19,237		19,237		19,237
Corporation Counsel	5,990.72	1.5955	9,275		9,275		9,275
County Treasurer	13,500.32	3.5954	20,902		20,902	566	21,468
Sheriff's Department	21,139.66	5.6299	32,730		32,730	886	33,616
Central Courts	691.75	0.1842	1,071		1,071	29	1,100
Child Support	29,787.71	7.9331	46,119		46,119	1,249	47,368
Human Services	150,082.88	39.9704	232,368		232,368	6,292	238,660
Ridgewood	12,264.60	3.2663	18,989		18,989	514	19,503
County Jail	14,114.66	3.7590	21,853		21,853	592	22,445
County Clerk	9,864.85	2.6272	15,273		15,273	414	15,687
District Attorney	691.75	0.1842	1,071		1,071	29	1,100
Emergency Management	691.75	0.1842	1,071		1,071	29	1,100
Planning & Development	8,787.73	2.3404	13,606		13,606	368	13,974
Harbor / Marina	691.75	0.1842	1,071		1,071	29	1,100
Parks	6,283.76	1.6735	9,729		9,729	263	9,992
Highway	10,164.35	2.7070	15,737		15,737	426	16,163
Other Departments	34,774.34	9.2612	53,840		53,840	1,458	55,298
SubTotal	375,486.20	100.0000	581,351		581,351	13,144	594,495
Total	375,486.20	100.0000	581,351		581,351	13,144	594,495



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Corporation Counsel

Allocation Basis: Salary Cost of Effort Expended by Department

Allocation Source: Corporation Counsel and Staff

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Corporation Counsel

Receiving Department	Total	Legal Services
Insurance	7,124	7,124
Maintenance	2,783	2,783
County Executive	32,111	32,111
Information Systems	4,863	4,863
Finance Department	20,528	20,528
Human Resources	19,237	19,237
Corporation Counsel	9,275	9,275
County Treasurer	21,468	21,468
Sheriff's Department	33,616	33,616
Central Courts	1,100	1,100
Child Support	47,368	47,368
Human Services	238,660	238,660
Ridgewood	19,503	19,503
County Jail	22,445	22,445
County Clerk	15,687	15,687
District Attorney	1,100	1,100
Emergency Management	1,100	1,100
Planning & Development	13,974	13,974
Harbor / Marina	1,100	1,100
Parks	9,992	9,992
Highway	16,163	16,163
Other Departments	55,298	55,298
Direct Billed	0	0
Total	594,495	594,495



RACINE COUNTY, WISCONSIN
COUNTY TREASURER
NATURE AND EXTENT OF SERVICES

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 of the Treasurer's Office have been distributed into functions and allocated as follows:

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

All other costs of the Treasurer's Office are considered General Government in nature, and are not allocated further in the plan.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department County Treasurer

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	434,003			434,003
Building Depreciation	3,655		3,655	
Insurance	34	10	44	
Maintenance	10,331	478	10,809	
County Executive	882	150	1,032	
Information Systems	49,077	1,597	50,674	
Finance Department	15,447	807	16,254	
Human Resources	5,123	222	5,345	
Printing/Mail Service	7,673	139	7,812	
Corporation Counsel	20,902	566	21,468	
County Treasurer		5,817	5,817	
Total Allocated Additions:	<u>113,124</u>	<u>9,786</u>	<u>122,910</u>	<u>122,910</u>
Total To Be Allocated:	<u><u>547,127</u></u>	<u><u>9,786</u></u>		<u><u>556,913</u></u>



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department County Treasurer

	Total	General & Admin	Banking	General Receipts	General Government
Wages & Benefits					
Salaries & Wages	239,458	26,963	29,166	18,630	164,699
Fringe Benefits	112,970	12,720	13,760	8,789	77,701
Other Expense & Cost					
Contracted Services	2,307	0	0	0	2,307
Title Expenses	10,250	0	0	0	10,250
In Rem Guadian Atty	750	0	0	0	750
Temporary Help	12,882	0	0	0	12,882
Appraisal Services	3,800	0	0	0	3,800
Equipment Repairs	402	0	55	35	312
Telephone	525	0	72	46	407
Public Liability Exp	1,485	0	204	130	1,151
Advertising	13,590	0	0	0	13,590
Travel	431	0	59	38	334
Conferences	5,336	0	733	468	4,135
Office Supplies	2,405	0	330	211	1,864
Paper	1,026	0	141	90	795
Copy Cost	3,702	0	508	325	2,869
Printing	2,672	0	367	234	2,071
Postage	19,786	0	2,717	1,735	15,334
Dues	100	0	14	9	77
Equipment	126	0	17	11	98
Departmental Totals					
Total Expenditures	434,003	39,683	48,143	30,751	315,426
Deductions					
Total Deductions	0	0	0	0	0
Functional Cost					
Functional Cost	434,003	39,683	48,143	30,751	315,426
Allocation Step 1					
Inbound- All Others	113,124	0	15,532	9,921	87,671
Reallocate Admin Costs		(39,683)	5,448	3,480	30,755
Unallocated Costs	(433,852)	0	0	0	(433,852)
1st Allocation	113,275	0	69,123	44,152	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department County Treasurer

	Total	General & Admin	Banking	General Receipts	General Government
Allocation Step 2					
Inbound- All Others	9,786	0	1,344	858	7,584
Unallocated Costs	(7,584)	0	0	0	(7,584)
2nd Allocation	2,202	0	1,344	858	0
Total For 11 County Treasurer					
Total Allocated	115,477	0	70,467	45,010	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department County Treasurer

Activity - Banking

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Maintenance	1,073	2.4384	1,685		1,685		1,685
County Executive	128	0.2909	201		201		201
Information Systems	230	0.5227	361		361		361
Finance Department	306	0.6954	481		481		481
Human Resources	259	0.5886	407		407		407
Printing/Mail Service	120	0.2727	188		188		188
Corporation Counsel	173	0.3931	272		272		272
County Treasurer	382	0.8681	600		600		600
Family Court	303	0.6886	476		476	10	486
Sheriff's Department	4,160	9.4535	6,535		6,535	135	6,670
Central Courts	4,492	10.2079	7,056		7,056	146	7,202
Child Support	1,054	2.3952	1,656		1,656	34	1,690
Human Services	10,673	24.2540	16,766		16,766	347	17,113
Ridgewood	5,293	12.0282	8,314		8,314	172	8,486
Detention Center	519	1.1794	815		815	17	832
County Jail	3,166	7.1946	4,973		4,973	103	5,076
County Board	328	0.7454	515		515	11	526
Register of Deeds	170	0.3863	267		267	6	273
County Clerk	131	0.2977	206		206	4	210
District Attorney	756	1.7180	1,188		1,188	25	1,213
Victim Witness	188	0.4272	295		295	6	301
Victim Advocate	35	0.0795	55		55	1	56
Emergency Management	58	0.1318	91		91	2	93
Planning & Development	260	0.5908	408		408	8	416
UW Extension	126	0.2863	198		198	4	202
Parks	817	1.8566	1,283		1,283	27	1,310
Highway	3,560	8.0900	5,592		5,592	116	5,708



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department County Treasurer

Activity - Banking

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Land Conservation	131	0.2977	206		206	4	210
Real Estate	83	0.1886	130		130	3	133
Veterans Service	94	0.2136	148		148	3	151
Medical Examiner	193	0.4386	303		303	6	309
Other Departments	4,744	10.7806	7,452		7,452	154	7,606
SubTotal	44,005	100.0000	69,123		69,123	1,344	70,467
Total	44,005	100.0000	69,123		69,123	1,344	70,467

Allocation Basis: Total General and Payroll Checks by Department

Allocation Source: County Financial Records



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
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
Maintenance	9	0.0624	28		28		28
County Executive	19	0.1318	58		58		58
Finance Department	10	0.0693	31		31		31
Human Resources	20	0.1387	61		61		61
Printing/Mail Service	13	0.0902	40		40		40
Corporation Counsel	23	0.1595	70		70		70
County Treasurer	1,704	11.8169	5,217		5,217		5,217
Family Court	144	0.9986	441		441	10	451
Sheriff's Department	712	4.9376	2,180		2,180	48	2,228
Central Courts	395	2.7393	1,209		1,209	27	1,236
Child Support	296	2.0527	906		906	20	926
Human Services	1,265	8.7725	3,873		3,873	86	3,959
Ridgewood	608	4.2164	1,862		1,862	41	1,903
County Jail	232	1.6089	710		710	16	726
County Board	1	0.0069	3		3		3
Register of Deeds	1,030	7.1429	3,154		3,154	70	3,224
County Clerk	520	3.6061	1,592		1,592	35	1,627
District Attorney	32	0.2219	98		98	2	100
Victim Witness	9	0.0624	28		28	1	29
Emergency Management	21	0.1456	64		64	1	65
Planning & Development	157	1.0888	481		481	11	492
UW Extension	72	0.4993	220		220	5	225
Parks	565	3.9182	1,730		1,730	38	1,768
Highway	60	0.4161	184		184	4	188
Land Conservation	600	4.1609	1,837		1,837	41	1,878
Real Estate	67	0.4646	205		205	5	210
Veterans Service	6	0.0416	18		18		18



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
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
Medical Examiner	55	0.3814	168		168	4	172
Other Departments	5,775	40.0485	17,684		17,684	393	18,077
SubTotal	14,420	100.0000	44,152		44,152	858	45,010
Total	14,420	100.0000	44,152		44,152	858	45,010

Allocation Basis: Number of Receipt Transactions by Department

Allocation Source: County Financial Transactions



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department County Treasurer

Receiving Department	Total	Banking	General Receipts
Maintenance	1,713	1,685	28
County Executive	259	201	58
Information Systems	361	361	0
Finance Department	512	481	31
Human Resources	468	407	61
Printing/Mail Service	228	188	40
Corporation Counsel	342	272	70
County Treasurer	5,817	600	5,217
Family Court	937	486	451
Sheriff's Department	8,898	6,670	2,228
Central Courts	8,438	7,202	1,236
Child Support	2,616	1,690	926
Human Services	21,072	17,113	3,959
Ridgewood	10,389	8,486	1,903
Detention Center	832	832	0
County Jail	5,802	5,076	726
County Board	529	526	3
Register of Deeds	3,497	273	3,224
County Clerk	1,837	210	1,627
District Attorney	1,313	1,213	100
Victim Witness	330	301	29
Victim Advocate	56	56	0
Emergency Management	158	93	65
Planning & Development	908	416	492
UW Extension	427	202	225
Parks	3,078	1,310	1,768
Highway	5,896	5,708	188
Land Conservation	2,088	210	1,878
Real Estate	343	133	210
Veterans Service	169	151	18
Medical Examiner	481	309	172
Other Departments	25,683	7,606	18,077



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department County Treasurer

Receiving Department	Total	Banking	General Receipts
Direct Billed	0	0	0
Total	<u>115,477</u>	<u>70,467</u>	<u>45,010</u>



**RACINE COUNTY, WISCONSIN
FAMILY COURT COMMISSIONER
NATURE AND EXTENT OF SERVICES**

In addition to the normal functions of the office, the Family Court Commissioner provides direct support, under a cooperative agreement, to the Child Support Program. Accordingly, the costs are distributed into two functional activities – Child Support and General Government.

Costs assigned to the Child Support Program have been identified based on time sheet records, and are allocated directly to that cost objective.

All other costs of the Family Court Commissioner are considered General Government in nature, and are not allocated further in the plan.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Family Court

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	656,919			656,919
Building Depreciation	19,275		19,275	
Insurance	27	8	35	
Maintenance	54,484	2,521	57,005	
County Executive	1,763	299	2,062	
Information Systems	4,264	108	4,372	
Finance Department	11,705	605	12,310	
Human Resources	4,086	177	4,263	
Printing/Mail Service	2,397	47	2,444	
County Treasurer	917	20	937	
Total Allocated Additions:	98,918	3,785	102,703	102,703
Less Direct	(234,331)			
Total Departmental Cost Adjustments:	(234,331)			(234,331)
Total To Be Allocated:	521,506	3,785		525,291



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Family Court

	Total	General & Admin	Child Support	General Government
Wages & Benefits				
Salaries & Wages	266,223	0	117,280	148,943
Fringe Benefits	105,423	0	42,726	62,697
Other Expense & Cost				
Contracted Services	138,000	0	0	138,000
Court Commissioners	76,760	0	56,260	20,500
Temporary Help	50,179	0	16,037	34,142
Telephone	1,546	0	0	1,546
Public Liability Exp	1,650	0	727	923
Travel	2,520	0	0	2,520
Training	924	0	314	610
Office Supplies	1,452	0	392	1,060
Paper	1,255	0	0	1,255
Copy Cost	2,664	0	0	2,664
Printing	1,131	0	51	1,080
Publications	515	0	169	346
Postage	5,753	0	1	5,752
Dues	924	0	374	550
Departmental Totals				
Total Expenditures	656,919	0	234,331	422,588
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Less Direct	(234,331)	0	(234,331)	0
Functional Cost				
Functional Cost	422,588	0	0	422,588
Allocation Step 1				
Inbound- Finance Department: Budget	1,420	0	551	869
Inbound- Finance Department: Accounting	7,873	0	3,053	4,820
Inbound- Finance Department: Audit	797	0	308	489
Inbound- Finance Department: Copier Pool	(646)	0	0	(646)
Inbound- Printing/Mail Service: Printing	530	0	24	506
Inbound- Printing/Mail Service: Postage / Mail Svcs	1,867	0	0	1,867
Inbound- County Treasurer: Banking	476	0	121	355
Inbound- All Others	86,601	0	38,148	48,453



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Family Court

	Total	General & Admin	Child Support	General Government
Unallocated Costs	(479,301)	0	0	(479,301)
1st Allocation	42,205	0	42,205	0
Allocation Step 2				
Inbound- Finance Department: Budget	74	0	29	45
Inbound- Finance Department: Accounting	405	0	157	248
Inbound- Finance Department: Copier Pool	4	0	0	4
Inbound- Printing/Mail Service: Printing	23	0	1	22
Inbound- Printing/Mail Service: Postage / Mail Svcs	24	0	0	24
Inbound- County Treasurer: Banking	10	0	3	7
Inbound- All Others	3,245	0	1,429	1,816
Unallocated Costs	(2,166)	0	0	(2,166)
2nd Allocation	1,619	0	1,619	0
Total For 12 Family Court				
Total Allocated	43,824	0	43,824	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Family Court

Activity - Child Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Child Support	100	100.0000	42,205		42,205	1,619	43,824
SubTotal	100	100.0000	42,205		42,205	1,619	43,824
Total	100	100.0000	42,205		42,205	1,619	43,824

Allocation Basis: Exclusive Allocation to Child Support

Allocation Source: Exclusive Allocation



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Family Court

Receiving Department	Total	Child Support
Child Support	43,824	43,824
Direct Billed	0	0
Total	<u>43,824</u>	<u>43,824</u>



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

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. Accordingly, the costs are distributed into two functional activities – Child Support and General Government.

Costs assigned to the Child Support Program have been identified based on time sheet records, and are allocated directly to that cost objective.

All other costs of the Sheriff's Department are considered General Government in nature, and are not allocated further in the plan

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Sheriff's Department

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	24,998,111			24,998,111
Building Depreciation	127,860		127,860	
Insurance	1,982	614	2,596	
Maintenance	155,022	7,893	162,915	
County Executive	21,599	3,664	25,263	
Information Systems	350,852	5,588	356,440	
Finance Department	67,935	3,573	71,508	
Human Resources	143,508	6,142	149,650	
Printing/Mail Service	3,699	90	3,789	
Corporation Counsel	32,730	886	33,616	
County Treasurer	8,715	183	8,898	
Total Allocated Additions:	913,902	28,633	942,535	942,535
Less Direct	(184,989)			
Total Departmental Cost Adjustments:	(184,989)			(184,989)
Total To Be Allocated:	25,727,024	28,633		25,755,657



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Sheriff's Department

	Total	General & Admin	Child Support	General Government
Wages & Benefits				
Salaries & Wages	13,526,109	139,821	121,620	13,264,668
Fringe Benefits	6,784,259	70,130	62,457	6,651,672
Other Expense & Cost				
Contract Services	2,133,104	0	0	2,133,104
Medical Services	29,865	0	0	29,865
Interpreters	112	0	0	112
Chaplain	50,400	0	0	50,400
Vehicle Repairs	127,692	0	0	127,692
Equipment Repairs	117,616	0	0	117,616
Building Repairs	18,141	0	0	18,141
Lease	40,453	0	0	40,453
Janitorial	7,815	0	0	7,815
Vehicle Maintenance	269,623	0	0	269,623
Maintenance Contracts	59,791	0	0	59,791
Telephone	107,472	0	0	107,472
Vehicle Insurance	41,273	0	0	41,273
Public Liability Exp	101,449	0	912	100,537
Advertising	56	0	0	56
Travel	5,173	0	0	5,173
Training	27,188	0	0	27,188
Conferences	12,411	0	0	12,411
Office Supplies	20,033	0	0	20,033
Paper	11,650	0	0	11,650
Copy Cost	14,621	0	0	14,621
Printing	6,149	0	0	6,149
Publications	868	0	0	868
Postage	7,252	0	0	7,252
Dues	1,714	0	0	1,714
NLO Admission Kits Inmate SP	20,234	0	0	20,234
Laundry Supplies	21,065	0	0	21,065
Drug Buy Money	16,140	0	0	16,140
Special Criminal Investigation	2,026	0	0	2,026
Raw Food	907,914	0	0	907,914
Paper Products	68,285	0	0	68,285
Linen and Bedding	20,301	0	0	20,301
Uniforms	1,100	0	0	1,100
Equipment	63,482	0	0	63,482
Materials	49,069	0	0	49,069



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Sheriff's Department

	Total	General & Admin	Child Support	General Government
Cleaning Supplies	68,172	0	0	68,172
Janitorial Supplies	1,766	0	0	1,766
Maintenance Supplies	114	0	0	114
Capital Equipment	236,154	0	0	236,154
Departmental Totals				
Total Expenditures	24,998,111	209,951	184,989	24,603,171
Deductions				
Total Deductions	0	0	0	0
Cost Adjustments				
Less Direct	(184,989)	0	(184,989)	0
Functional Cost	24,813,122	209,951	0	24,603,171
Allocation Step 1				
Inbound- Insurance: Property Insurance	764	0	0	764
Inbound- Insurance: Boiler Insurance	278	0	0	278
Inbound- Finance Department: Budget	4,023	0	0	4,023
Inbound- Finance Department: Accounting	22,299	0	0	22,299
Inbound- Finance Department: Audit	2,258	0	0	2,258
Inbound- Finance Department: Purchasing	11,516	0	0	11,516
Inbound- County Treasurer: Banking	6,535	0	0	6,535
Inbound- County Treasurer: General Receipts	2,180	0	43	2,137
Inbound- All Others	864,049	0	7,863	856,186
Reallocate Admin Costs		(209,951)	1,911	208,040
Unallocated Costs	(25,717,207)	0	0	(25,717,207)
1st Allocation	9,817	0	9,817	0
Allocation Step 2				
Inbound- Insurance: Property Insurance	237	0	0	237
Inbound- Insurance: Boiler Insurance	86	0	0	86
Inbound- Finance Department: Budget	209	0	0	209
Inbound- Finance Department: Accounting	1,146	0	0	1,146
Inbound- Finance Department: Purchasing	652	0	0	652
Inbound- County Treasurer: Banking	135	0	0	135
Inbound- County Treasurer: General Receipts	48	0	1	47
Inbound- All Others	26,120	0	238	25,882
Unallocated Costs	(28,394)	0	0	(28,394)



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Sheriff's Department

	Total	General & Admin	Child Support	General Government
2nd Allocation	239	0	239	0
Total For 13 Sheriff's Department				
Total Allocated	10,056	0	10,056	0



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Sheriff's Department

Activity - Child Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Child Support	100	100.0000	9,817		9,817	239	10,056
SubTotal	100	100.0000	9,817		9,817	239	10,056
Total	100	100.0000	9,817		9,817	239	10,056

Allocation Basis: Exclusive Allocation to Child Support

Allocation Source: Exclusive Allocation



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Sheriff's Department

Receiving Department	Total	Child Support
Child Support	10,056	10,056
Direct Billed	0	0
Total	<u>10,056</u>	<u>10,056</u>



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

In addition to the normal functions of the office, the Central Courts provide direct support to the Child Support Program. Accordingly, the costs are distributed into two functional activities – Child Support and Central Court Direct.

Costs assigned to the Child Support Program have been identified based on time sheet records, and are allocated directly to that cost objective.

All other costs of the Central Courts are allocated exclusively to a cost objective entitled Circuit Court Direct. Prior to allocation, the direct costs of the Central Courts are removed through a direct billed credit. In this way, only the associated indirect costs are allocated to the Circuit Court Direct cost objective.

RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .2 - Costs To Be Allocated
For Department Central Courts

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	3,313,831			3,313,831
Capital Outlay - Equip	(923)			
Total Deductions:	(923)			(923)
Building Depreciation	388,605		388,605	
Equipment Depreciation	1,503		1,503	
Insurance	214	66	280	
Maintenance	589,000	29,034	618,034	
County Executive	8,255	1,400	9,655	
Information Systems	27,376	689	28,065	
Finance Department	198,918	9,690	208,608	
Human Resources	32,320	1,398	33,718	
Printing/Mail Service	18,561	487	19,048	
Corporation Counsel	1,071	29	1,100	
County Treasurer	8,265	173	8,438	
Total Allocated Additions:	1,274,088	42,966	1,317,054	1,317,054
Less Direct	(3,312,908)			
Total Departmental Cost Adjustments:	(3,312,908)			(3,312,908)
Total To Be Allocated:	1,274,088	42,966		1,317,054



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Central Courts

	Total	General & Admin	Child Support	Circuit Court Direct
Wages & Benefits				
Salaries & Wages	1,274,420	0	95,998	1,178,422
Fringe Benefits	597,123	0	47,097	550,026
Other Expense & Cost				
Microfilm	1,200	0	0	1,200
Court Commissioners	16,314	0	0	16,314
Jury	107,484	0	0	107,484
Attorneys	188,008	0	0	188,008
Guardian AD Litem	317,430	0	0	317,430
Court Reporters	38,746	0	0	38,746
Interpreters	119,691	0	0	119,691
Transcripts	15,115	0	0	15,115
Psychologist	126,879	0	0	126,879
Psychiatric	72,158	0	0	72,158
Temp Help	261,835	0	20,907	240,928
Equip Repairs	1,253	0	0	1,253
Witness Fees	8,503	0	0	8,503
Process Fees	11,536	0	0	11,536
Telephone	10,107	0	0	10,107
Public Liability Exp	7,901	0	595	7,306
Travel	2,158	0	0	2,158
Training / Conferences	4,408	0	0	4,408
Office Supplies / Paper	18,039	0	0	18,039
Copy / Printing	29,093	0	0	29,093
Publications	29,226	0	0	29,226
Postage	32,549	0	0	32,549
Dues	556	0	0	556
Court Ordered Exp	21,176	0	0	21,176
*Capital Outlay - Equip	923	923	0	0
Departmental Totals				
Total Expenditures	3,313,831	923	164,597	3,148,311



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .3 - Costs Allocated By Activity
For Department Central Courts

	Total	General & Admin	Child Support	Circuit Court Direct
Deductions				
Total Deductions	(923)	(923)	0	0
Cost Adjustments				
Less Direct	(3,312,908)	0	(164,597)	(3,148,311)
Functional Cost	0	0	0	0
Allocation Step 1				
Inbound- All Others	1,274,088	0	95,939	1,178,149
1st Allocation	1,274,088	0	95,939	1,178,149
Allocation Step 2				
Inbound- All Others	42,966	0	3,235	39,731
2nd Allocation	42,966	0	3,235	39,731
Total For 14 Central Courts				
Total Allocated	1,317,054	0	99,174	1,217,880



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Central Courts

Activity - Child Support

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Child Support	100	100.0000	95,939		95,939	3,235	99,174
SubTotal	100	100.0000	95,939		95,939	3,235	99,174
Total	100	100.0000	95,939		95,939	3,235	99,174

Allocation Basis: Exclusive Allocation to Child Support

Allocation Source: Exclusive Allocation



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .4 - Detail Activity Allocations
For Department Central Courts

Activity - Circuit Court Direct

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
Central Court Direct	100	100.0000	1,178,149		1,178,149	39,731	1,217,880
SubTotal	100	100.0000	1,178,149		1,178,149	39,731	1,217,880
Total	100	100.0000	1,178,149		1,178,149	39,731	1,217,880

Allocation Basis: Exclusive Allocation to Central Court Direct

Allocation Source: Exclusive Allocation



RACINE COUNTY, WISCONSIN
Indirect Cost Allocation Plan
Schedule .5 - Allocation Summary
For Department Central Courts

Receiving Department	Total	Child Support	Circuit Court Direct
Child Support	99,174	99,174	0
Central Court Direct	1,217,880	0	1,217,880
Direct Billed	0	0	0
Total	1,317,054	99,174	1,217,880

