

CENTRAL SERVICES COST ALLOCATION PLAN
Run Date: 7-8-15

RACINE COUNTY, WISCONSIN

Based on 2014 Financials



Racine County Wisconsin

Since 1836



Sequoia Consulting Group

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CERTIFICATE OF COST ALLOCATION PLAN

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

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2014 are allowable in accordance with requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal Award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

- 2) All costs included in this proposal are properly allocable to Federal Awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which that are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental unit: Racine County, Wisconsin

Signature:



Name of Official:

Margaret M. Hamers

Title:

Acting Finance Director

Date of Execution:

May 13, 2015

Cost Allocation Plan Overview

Racine County, Wisconsin has selected Sequoia Consulting Group to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2016 based on actual expenditures and offsetting revenues occurring during fiscal year 2014.

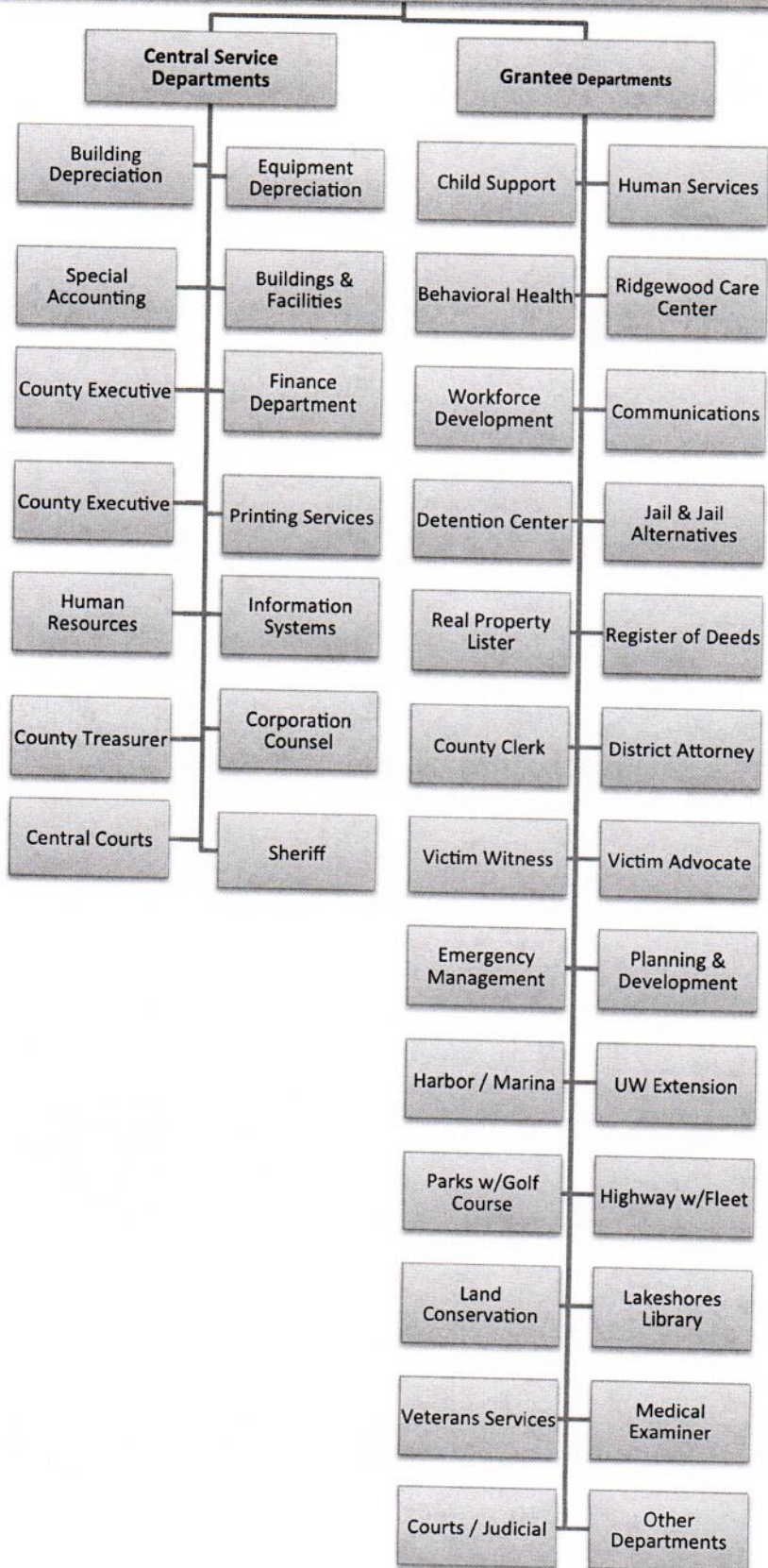
An indirect cost allocation plan distributes the allowable costs of central services departments to grantee departments based on allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of cost and benefit provided to its recipients (grantees). A central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

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

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

The Summary of Allocated Costs shows all central services departments and the amount of costs allocated to each listed grantee department. The sum of costs allocated by all central services departments to one grantee department is the total allocated costs or fixed costs for 2014. When the 2014 fixed costs are compared to the 2012 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2014 fixed costs the resulting total is referred to as the Proposed Cost for 2016. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

**RACINE COUNTY, WI
2014 ORGANIZATIONAL CHART**



RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

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RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

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RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

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**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2014**

Central Service Departments	Child Support	Human Services	Behavioral Health	Ridgewood Care Center	Workforce Development
Building Depreciation	\$ -	\$ 146,406	\$ -	\$ -	\$ 131,975
Equipment Depreciation	-	-	-	-	-
Special Accounting	1,296	18,419	3,104	5,958	3,737
Buildings & Facilities	-	50,610	-	(23,068)	17,352
County Executive	4,663	21,622	4,757	33,871	8,315
Finance Department	27,054	107,688	25,003	131,010	32,180
Printing Services	13,193	73,202	16,408	10,597	-
Human Resources	19,589	70,289	17,037	148,025	32,570
Information Systems	77,887	526,929	128,728	127,664	7,055
County Treasurer	2,177	15,630	28,154	15,660	2,883
Corporation Counsel	24,667	164,989	-	14,813	-
Central Courts	116,480	-	-	-	-
Sheriff	18,844	-	-	-	-
Total Allocated Costs	305,849	1,195,784	223,190	464,530	236,067
Rollforward Adjustment	(48,737)	20,139	-	(29,623)	95,254
Total Proposed Costs	\$ 257,113	\$ 1,215,922	\$ 223,190	\$ 434,906	\$ 331,320



**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2014**

Central Service Departments	Communications	Detention Center	Jail & Jail Alternatives	Real Property Lister	Register of Deeds	County Clerk
Building Depreciation	\$ 4,605	\$ 86,354	\$ 843,878	\$ 2,927	\$ 10,453	\$ 3,857
Equipment Depreciation	-	-	-	-	-	-
Special Accounting	714	526	1,789	-	324	315
Buildings & Facilities	55,817	11,353	1,307,131	12,861	45,924	16,945
County Executive	10,221	5,756	19,412	196	1,288	942
Finance Department	37,559	18,466	74,605	589	8,212	6,919
Printing Services	18	177	7,362	2,710	2,739	1,767
Human Resources	46,464	25,967	88,930	912	5,466	3,870
Information Systems	39,944	5,644	115,334	3,082	25,584	13,654
County Treasurer	770	1,422	2,685	84	10,058	6,248
Corporation Counsel	4,483	-	41,516	1,512	3,405	15,102
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total Allocated Costs	200,596	155,664	2,502,642	24,874	113,454	69,618
Rollforward Adjustment	-	-	-	-	-	-
Total Proposed Costs	\$ 200,596	\$ 155,664	\$ 2,502,642	\$ 24,874	\$ 113,454	\$ 69,618



**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2014**

Central Service Departments	District Attorney	Victim Witness	Victim Advocate	Emergency Management	Planning & Development Services
Building Depreciation	\$ 14,484	\$ 7,489	\$ 540	\$ 9,931	\$ -
Equipment Depreciation	-	-	-	-	-
Special Accounting	1,014	202	127	113	531
Buildings & Facilities	63,632	32,899	2,371	15,379	-
County Executive	2,080	1,048	241	269	1,280
Finance Department	15,076	4,859	1,784	1,769	8,622
Printing Services	6,973	1,355	1,172	162	1,299
Human Resources	8,018	4,554	912	1,069	5,088
Information Systems	3,384	954	-	18,321	-
County Treasurer	537	89	92	79	2,717
Corporation Counsel	1,893	-	-	1,295	22,013
Central Courts	-	-	-	-	-
Sheriff	-	-	-	-	-
Total Allocated Costs	117,091	53,449	7,238	48,387	41,549
Rollforward Adjustment	-	-	-	-	-
Total Proposed Costs	\$ 117,091	\$ 53,449	\$ 7,238	\$ 48,387	\$ 41,549

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2014**

Central Service Departments	Harbor / Marina	UW Extension	Parks w/Golf Course	Highway w/Fleet	Land Conservation	Lakeshores Library
Building Depreciation	\$ -	\$ 9,031	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-
Special Accounting	80	516	3,737	7,259	244	-
Buildings & Facilities	3,993	34,863	-	-	-	-
County Executive	28	183	3,342	13,207	477	-
Finance Department	961	5,113	27,212	66,703	4,533	-
Printing Services	490	3,586	1,918	1,620	75	-
Human Resources	-	-	9,393	50,584	1,821	-
Information Systems	7,055	32,756	-	58,850	-	-
County Treasurer	68	641	7,789	2,065	678	-
Corporation Counsel	14,349	-	14,466	20,513	-	-
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total Allocated Costs	27,025	86,690	67,858	220,801	7,828	-
Rollforward Adjustment	-	-	-	-	-	-
Total Proposed Costs	\$ 27,025	\$ 86,690	\$ 67,858	\$ 220,801	\$ 7,828	\$ -

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2014**

Central Service Departments	Veterans Service	Medical Examiner	Courts & Judicial	Other Departments	Total Allocated Costs
Building Depreciation	\$ 2,131	\$ 537	\$ -	\$ 30,797	\$ 1,305,395
Equipment Depreciation	-	-	-	-	-
Special Accounting	202	498	-	7,393	58,096
Buildings & Facilities	280	2,358	-	150,859	1,801,559
County Executive	462	387	-	6,603	140,650
Finance Department	3,206	5,474	-	114,596	729,193
Printing Services	833	53	-	26,632	174,337
Human Resources	1,821	981	-	20,458	563,817
Information Systems	-	4,754	-	3,712	1,201,292
County Treasurer	168	395	-	75,801	176,892
Corporation Counsel	-	1,295	-	57,689	404,000
Central Courts	-	-	1,108,050	-	1,224,530
Sheriff	-	-	-	-	18,844
Total Allocated Costs	9,102	16,730	1,108,050	494,540	7,798,607
Rollforward Adjustment	-	-	-	-	37,032
Total Proposed Costs	\$ 9,102	\$ 16,730	\$ 1,108,050	\$ 494,540	\$ 14,270,754

**SCHEDULE OF FIXED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2014**

<u>Grantee Department</u>	<u>Final Costs 2014</u>	<u>Fixed Costs 2012</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	305,849.36	354,586.00	(48,736.64)	257,112.71
Human Services	1,195,783.51	1,175,645.00	20,138.51	1,215,922.02
Behavioral Health	223,189.85			223,189.85
Ridgewood Care Center	464,529.51	494,153.00	(29,623.49)	434,906.03
Workforce Development	236,066.61	140,813.00	95,253.61	331,320.22
Communications	200,595.79			200,595.79
Detention Center	155,664.41	-	-	155,664.41
Jail & Jail Alternatives	2,502,642.08	-	-	2,502,642.08
Real Property Lister	24,874.04	-	-	24,874.04
Register of Deeds	113,453.73	-	-	113,453.73
County Clerk	69,618.43	-	-	69,618.43
District Attorney	117,091.12	-	-	117,091.12
Victim Witness	53,449.15	-	-	53,449.15
Victim Advocate	7,237.88	-	-	7,237.88
Emergency Management	48,386.68	-	-	48,386.68
Planning & Development Services	41,549.26	-	-	41,549.26
Harbor / Marina	27,025.48	-	-	27,025.48
UW Extension	86,690.39	-	-	86,690.39
Parks w/Golf Course	67,857.63	-	-	67,857.63
Highway w/Fleet	220,801.18	-	-	220,801.18
Land Conservation	7,827.79	-	-	7,827.79
Lakeshores Library	-	-	-	-
Veterans Service	9,102.18	-	-	9,102.18
Medical Examiner	16,730.32	-	-	16,730.32
Courts & Judicial	1,108,049.94	-	-	1,108,049.94
Other Departments	494,540.21	-	-	494,540.21
	<u>7,798,606.52</u>	<u>2,165,197.00</u>	<u>37,031.99</u>	<u>7,835,638.51</u>

**SCHEDULE OF DEPARTMENTAL COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2014**

<u>Central Service Department</u>	<u>Expenditures</u>	<u>Cost Adjustments</u>	<u>Disallowed / Capitalized</u>	<u>Direct Billings</u>	<u>Total Allocated Costs</u>
Building Depreciation	\$ -	\$ 1,762,960	\$ -	\$ -	\$ 1,762,960
Equipment Depreciation	-	252,910	-	-	252,910
Special Accounting	91,455	-	-	-	91,455
Buildings & Facilities	3,362,730	(686,869)	-	(55,272)	2,620,588
County Executive	238,100	-	(81,167)	-	156,933
Finance Department	1,122,293	(93,990)	-	-	1,028,303
Printing Services	448,161	(313,419)	-	-	134,742
Human Resources	668,485	(30,839)	-	-	637,646
Information Systems	1,300,240	(54,816)	-	-	1,235,895
County Treasurer	421,327	-	(249,180)	(9,530)	172,147
Corporation Counsel	581,751	(81)	-	(63,513)	518,158
Central Courts	3,758,919	(3,758,919)	-	-	-
Sheriff	13,832,298	-	(13,635,193)	(190,484)	6,621
less unallocated Incoming costs					(819,752)
	<u>\$ 25,825,760</u>	<u>\$ (2,923,063)</u>	<u>\$ (13,965,540)</u>	<u>\$ (318,799)</u>	<u>\$ 7,798,607</u>



**SCHEDULE OF ALLOCATION BASIS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2014**

Department	Departmental Function	Allocation Base
1	Building Depreciation Courthouse Law Enforcement Center Racine County Services Center Burlington Center (WRCS)	Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department
2	Equipment Depreciation Equipment Depreciation	Equipment Depreciation by Department for FY 2014
3	Special Accounting General Audit Services Cost Allocation Plan	Accounts Payable Disbursements Processed During 2014 Central Service Functions Analyzed During Preparation of 2013 Indirect Cost Allocation Plan
4	Buildings & Facilities Courthouse Law Enforcement Center Racine County Services Center Burlington Center (WRCS) Other Buildings	Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Direct Allocation to Benefiting Department
5	County Executive Department Oversight Budgeting	Number of County FTEs by Department Number of AP and Payroll Disbursements by Department During 2014
6	Finance Department Accounting & Budgets Payroll Purchasing Audit Copier Pool Support Departmental Support	Number of Expenditure Transactions by Department with Reduced Weighting Applied - Less Effort Required Payroll Disbursements During 2014 w/ Ridgewood, Highway and Parks Weighted @65% - less effort required. Purchase Orders by Department During 2014 Total AP and Receipt Transactions Processed by Department During 2014 Copy Charges by Department During 2014 Direct Allocation to Benefiting Departments
7	Printing Services Printing Services Postage/Mail	Printing Charges by Department During 2014 Postage Charges by Department During 2014
8	Human Resources Personnel Administration Payroll Department Specific	Number of County FTEs by Department Payroll Disbursements by Department During 2014 Direct Allocation to Benefiting Department(s)
9	Information Systems Computer Operations Child Support and Human Services Telephone Departmental Costs	Number of PC Devices by Department Direct Allocation to Benefiting Department during 2014 Number of Telecommunications Lines Supported by IS Direct Allocation to Benefiting Department
10	County Treasurer Receipts Banking	Number of General Receipts Processed by Department During 2014 Number of AP and Payroll Disbursements by Department During 2014
11	Corporation Counsel Departmental Support	Time and Effort by Benefiting Department During 2014
12	Central Courts Child Support Central Courts Direct	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
13	Sheriff Child Support	Direct Allocation to Benefiting Department



**DEPARTMENT 1
FISCAL 2014**

RACINE COUNTY, WISCONSIN

BUILDING USE

NATURE AND EXTENT OF SERVICES

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

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

- **Courthouse** – The Racine County Courthouse was constructed in 1930 and has undergone various improvements and modifications. Depreciation of \$142,074.40 is recorded for 2014 and is allocated to departments based on square footage of occupied space.
- **The Racine County Law Enforcement Center** – This facility was constructed in 1980 with a Jail addition in 1987. Depreciation for 2014 of \$676,561.76 is allocated to departments based on square footage of occupied space.
- **Racine County Services Center** – The Racine County Services Center (RCSC) building was purchased in 1984 to serve as the primary location for the Human Services Department, the Juvenile Detention Center and the Workforce Development Center. Depreciation of \$343,588.20 is recorded for 2014 and is allocated to departments based on square footage of occupied space.
- **The Western Racine County Services Center (WRCSC)** – This facility, located in Burlington, was purchased in 1990 for \$465,079 and with subsequent improvements has recorded a depreciation expense of \$16,089.96. These cost are allocated to departments based on square footage of occupied space.



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

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



**Sequoia
Consulting
Group**

**DEPARTMENT 1
FISCAL 2014**

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

Department: Building Depreciation

Functions:	Total	Courthouse	Law Enforcement Center	Racine County Services Center	Burlington Center (WRCS)
Cost Adjustments:					
Building Depreciation	1,178,314.32	142,074.40	676,561.76	343,588.20	16,089.96
Interest Expense	584,645.32	51,962.58	516,606.48	14,730.75	1,345.51
Total Cost Adjustments	1,762,959.64	194,036.98	1,193,168.24	358,318.95	17,435.47
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	1,762,959.64	194,036.98	1,193,168.24	358,318.95	17,435.47
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	666.67	73.38	451.20	135.50	6.59
Buildings & Facilities	-	-	-	-	-
County Executive	-	-	-	-	-
Finance Department	-	-	-	-	-
Printing Services	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Systems	-	-	-	-	-
County Treasurer	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Central Courts	-	-	-	-	-
Sheriff	-	-	-	-	-
Total 2nd Allocation	666.67	73.38	451.20	135.50	6.59
Total 2nd Tier Allocation	666.67	73.38	451.20	135.50	6.59
Unallocated	-	-	-	-	-
Total Incoming Costs	666.67	73.38	451.20	135.50	6.59
Total Allocated Cost	1,763,626.31	194,110.36	1,193,619.44	358,454.45	17,442.06



**DEPARTMENT 1
FISCAL 2014**

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

Department: Building Depreciation
Function: Courthouse

Total 1st Tier Allocation \$ 194,036.98
Total 2nd Tier Allocation \$ 73.38
Total Allocated Cost \$ 194,110.36

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Buildings & Facilities	7,832.50	9.15%	17,753.99	-	17,753.99	6.71	17,760.70
County Executive	478.89	0.56%	1,085.51	-	1,085.51	0.41	1,085.92
Finance Department	3,147.50	3.68%	7,134.46	-	7,134.46	2.70	7,137.16
Printing Services	1,246.50	1.46%	2,825.45	-	2,825.45	1.07	2,826.52
Human Resources	1,422.25	1.66%	3,223.83	-	3,223.83	1.22	3,225.04
Information Systems	5,889.00	6.88%	13,348.64	-	13,348.64	5.05	13,353.69
County Treasurer	1,302.50	1.52%	2,952.39	-	2,952.39	1.12	2,953.50
Corporation Counsel	1,122.92	1.31%	2,545.32	-	2,545.32	0.96	2,546.29
Central Courts	31,512.50	36.81%	71,429.63	-	71,429.63	27.01	71,456.64
Sheriff	300.00	0.35%	680.01	-	680.01	0.26	680.27
Real Property Lister	1,291.00	1.51%	2,926.32	-	2,926.32	1.11	2,927.43
Register of Deeds	4,610.00	5.39%	10,449.52	-	10,449.52	3.95	10,453.47
County Clerk	1,701.00	1.99%	3,855.67	-	3,855.67	1.46	3,857.13
District Attorney	6,387.50	7.46%	14,478.60	-	14,478.60	5.48	14,484.07
Victim Witness	3,302.50	3.86%	7,485.80	-	7,485.80	2.83	7,488.63
Victim Advocate	238.00	0.28%	539.48	-	539.48	0.20	539.68
Medical Examiner	236.69	0.28%	536.51	-	536.51	0.20	536.72
Other Departments	13,581.75	15.87%	30,785.86	-	30,785.86	11.64	30,797.50
Total	85,603.00	100.00%	194,036.98	-	194,036.98	73.38	194,110.36

Allocation Basis:

Usable square footage by Benefiting Department

Allocation Source:

Square footage measurements provided by Facilities Maintenance and Finance Departments



**DEPARTMENT 1
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 1,193,168.24
Total 2nd Tier Allocation 451.20

Total Allocated Cost \$ 1,193,619.44

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Buildings & Facilities	5,481.00	2.28%	27,204.37	-	27,204.37	10.29	27,214.66
Central Courts	45,316.02	18.85%	224,921.35	-	224,921.35	85.05	225,006.41
Sheriff	16,713.00	6.95%	82,953.24	-	82,953.24	31.37	82,984.61
Communications	927.50	0.39%	4,603.55	-	4,603.55	1.74	4,605.29
Jail & Jail Alternatives	169,956.00	70.70%	843,558.93	-	843,558.93	318.99	843,877.93
Emergency Management	2,000.00	0.83%	9,926.79	-	9,926.79	3.75	9,930.55
Total	240,393.52	100.00%	1,193,168.24	-	1,193,168.24	451.20	1,193,619.44

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2014**

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

Department: Building Depreciation
Function: Racine County Services Center

Total 1st Tier Allocation	\$	358,318.95
Total 2nd Tier Allocation		<u>135.50</u>
Total Allocated Cost	\$	358,454.45

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Human Services	33282	38.497%	137,942.83	-	137,942.83	52.16	137,994.99
Workforce Development	31830	36.818%	131,924.77	-	131,924.77	49.89	131,974.66
Detention Center	20827	24.091%	86,320.99	-	86,320.99	32.64	86,353.64
Veterans Service	514	0.595%	2,130.36	-	2,130.36	0.81	2,131.16
Total	86,453	100.00%	358,318.95	-	358,318.95	135.50	358,454.45

Allocation Basis:

Usable square footage by Benefiting Department

Allocation Source:

Square footage measurements provided by Facilities Maintenance and Finance Departments



**DEPARTMENT 1
FISCAL 2014**

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

Department: Building Depreciation
Function: Burlington Center (WRCS)

Total 1st Tier Allocation	\$	17,435.47
Total 2nd Tier Allocation		6.59
Total Allocated Cost	\$	17,442.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	3,725.00	48.220%	8,407.39	-	8,407.39	3.18	8,410.57
UW Extension	4,000.00	51.780%	9,028.08	-	9,028.08	3.41	9,031.49
Total	7,725.00	100.00%	17,435.47	-	17,435.47	6.59	17,442.06

Allocation Basis: Usable square footage by Benefiting Department

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



**DEPARTMENT 1
FISCAL 2014**

RACINE COUNTY, WISCONSIN

BUILDING USE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

<u>Grantee Department</u>	<u>Total</u>	<u>Courthouse</u>	<u>Law Enforcement Center</u>	<u>Racine County Services Center</u>	<u>Burlington Center (WRCS)</u>
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Buildings & Facilities	44,975.36	17,760.70	27,214.66	-	-
County Executive	1,085.92	1,085.92	-	-	-
Finance Department	7,137.16	7,137.16	-	-	-
Printing Services	2,826.52	2,826.52	-	-	-
Human Resources	3,225.04	3,225.04	-	-	-
Information Systems	13,353.69	13,353.69	-	-	-
County Treasurer	2,953.50	2,953.50	-	-	-
Corporation Counsel	2,546.29	2,546.29	-	-	-
Central Courts	296,463.05	71,456.64	225,006.41	-	-
Sheriff	83,664.88	680.27	82,984.61	-	-
Child Support	-	-	-	-	-
Human Services	146,405.57	-	-	-	-
Behavioral Health	-	-	-	137,994.99	8,410.57
Ridgewood Care Center	-	-	-	-	-
Workforce Development	131,974.66	-	-	-	-
Communications	4,605.29	-	4,605.29	131,974.66	-
Detention Center	86,353.64	-	-	-	-
Jail & Jail Alternatives	843,877.93	-	843,877.93	86,353.64	-
Real Property Lister	2,927.43	2,927.43	-	-	-
Register of Deeds	10,453.47	10,453.47	-	-	-
County Clerk	3,857.13	3,857.13	-	-	-
District Attorney	14,484.07	14,484.07	-	-	-
Victim Witness	7,488.63	7,488.63	-	-	-
Victim Advocate	539.68	539.68	-	-	-
Emergency Management	9,930.55	-	9,930.55	-	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	-	-	-	-	-
UW Extension	9,031.49	-	-	-	-
Parks w/Golf Course	-	-	-	-	9,031.49
Highway w/Fleet	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	2,131.16	-	-	-	-
Medical Examiner	536.72	536.72	-	2,131.16	-
Courts & Judicial	-	-	-	-	-
Other Departments	30,797.50	30,797.50	-	-	-
	1,763,626.31	194,110.36	1,193,619.44	358,454.45	17,442.06



**DEPARTMENT 2
FISCAL 2014**

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

Racine County maintains a fixed asset system to record its assets and calculate annual depreciation in accordance with Generally Accepted Accounting Principles and Practices. Additionally, these reports are reviewed annual by an outside auditing firm.

A total of \$252,909.90 was recorded as 2014 depreciation expense for the Central Services Departments and has been allocated accordingly.

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

**DEPARTMENT 2
FISCAL 2014**

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

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	252,909.90	252,909.90
Total Cost Adjustments	252,909.90	252,909.90
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	252,909.90	252,909.90
2nd Allocation		
Equipment Depreciation	-	-
Special Accounting	166.67	166.67
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing Services	-	-
Human Resources	-	-
Information Systems	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff	-	-
Building Depreciation	-	-
Total 2nd Allocation	166.67	166.67
Total 2nd Tier Allocation	166.67	166.67
Unallocated	-	-
Total Incoming Costs	166.67	166.67
Total Allocated Cost	253,076.57	253,076.57
Consulting Group		



**DEPARTMENT 2
FISCAL 2014**

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

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 252,909.90
Total 2nd Tier Allocation 166.67
Total Allocated Cost \$ 253,076.57

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	44,466.75	17.58%	44,466.75	-	44,466.75	29.30	44,496.05
Finance Department	9,048.00	3.58%	9,048.00	-	9,048.00	5.96	9,053.96
Printing Services	11,960.64	4.73%	11,960.64	-	11,960.64	7.88	11,968.52
Information Systems	182,081.78	71.99%	182,081.78	-	182,081.78	119.99	182,201.77
Central Courts	5,352.73	2.12%	5,352.73	-	5,352.73	3.53	5,356.26
		-	-		-	-	-
Total	<u>252,909.90</u>	<u>100.00%</u>	<u>252,909.90</u>	<u>-</u>	<u>252,909.90</u>	<u>166.67</u>	<u>253,076.57</u>

Allocation Basis: Equipment Depreciation by Department for FY 2014
Allocation Source: Accounting Records and Reports



**DEPARTMENT 2
FISCAL 2014**

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

Department: Equipment Depreciation

<u>Grantee Department</u>	Total	Equipment Depreciation
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Buildings & Facilities	44,496.05	44,496.05
County Executive	-	-
Finance Department	9,053.96	9,053.96
Printing Services	11,968.52	11,968.52
Human Resources	-	-
Information Systems	182,201.77	182,201.77
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	5,356.26	5,356.26
Sheriff	-	-
	<u>253,076.57</u>	<u>253,076.57</u>



**DEPARTMENT 3
FISCAL 2014**

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

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

Auditing

An independent consulting firm prepares the annual audit for Racine County. Related audit costs are allocated to departments based on the number of accounts payable disbursements processed during 2014.

Indirect Cost Allocation Plan

The County also retained the services of a consulting firm to prepare its Indirect Cost Allocation Plan. This plan is necessary for the identification and eventual reimbursement of administrative program costs applicable to various federally funded programs. Costs associated with this study have been allocated based on departmental functions analyzed in the 2013 cost allocation plan – prepared during 2014.

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



**DEPARTMENT 3
FISCAL 2014**

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

Department: **Special Accounting**

Functions:	Total	General & Administrative	General Audit Services	Cost Allocation Plan
Expenditures:				
Indirect Cost Allocation Plan	7,000.00			7,000.00
Audit Services	84,455.00		84,455.00	
Total Expenditures	91,455.00	-	84,455.00	7,000.00
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	91,455.00	-	84,455.00	7,000.00
2nd Allocation				
Special Accounting	333.33		307.82	25.51
Buildings & Facilities	-		-	-
County Executive	0.00		0.00	0.00
Finance Department	-		-	-
Printing Services	-		-	-
Human Resources	-		-	-
Information Systems	-		-	-
County Treasurer	-		-	-
Corporation Counsel	-		-	-
Central Courts	-		-	-
Sheriff	-		-	-
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 2nd Allocation	333.33	-	307.82	25.51
Unallocated	-			
Total 2nd Tier Allocation	333.33	-	307.82	25.51
Total Incoming Costs	333.33	-	307.82	25.51
Total Allocated Cost	91,788.33	-	84,762.82	7,025.51



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**DEPARTMENT 3
FISCAL 2014**

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

Department: Special Accounting
Function: General Audit Services

Total 1st Tier Allocation	\$ 84,455.00
Total 2nd Tier Allocation	307.82
Total Allocated Cost	\$ 84,762.82

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Buildings & Facilities	580	3.21%	2,713.34		2,713.34	9.89	2,723.23
County Executive	48	0.27%	224.55		224.55	0.82	225.37
Finance Department	81	0.45%	378.93		378.93	1.38	380.31
Printing Services	531	2.94%	2,484.11		2,484.11	9.05	2,493.16
Human Resources	110	0.61%	514.60		514.60	1.88	516.47
Information Systems	144	0.80%	673.66		673.66	2.46	676.11
County Treasurer	62	0.34%	290.05		290.05	1.06	291.10
Corporation Counsel	59	0.33%	276.01		276.01	1.01	277.02
Central Courts	2,836	15.71%	13,267.29		13,267.29	48.36	13,315.65
Sheriff	1,335	7.39%	6,245.36		6,245.36	22.76	6,268.12
Child Support	276	1.53%	1,291.17		1,291.17	4.71	1,295.88
Human Services	3,923	21.73%	18,352.46		18,352.46	66.89	18,419.35
Behavioral Health	661	3.66%	3,092.27		3,092.27	11.27	3,103.54
Ridgewood Care Center	1,269	7.03%	5,936.60		5,936.60	21.64	5,958.24
Workforce Development	796	4.41%	3,723.82		3,723.82	13.57	3,737.40
Communications	152	0.84%	711.08		711.08	2.59	713.67
Detention Center	112	0.62%	523.96		523.96	1.91	525.86
Jail & Jail Alternatives	381	2.11%	1,782.38		1,782.38	6.50	1,788.88
Real Property Lister	-	0.00%	-		-	-	-
Register of Deeds	69	0.38%	322.79		322.79	1.18	323.97
County Clerk	67	0.37%	313.44		313.44	1.14	314.58
District Attorney	216	1.20%	1,010.48		1,010.48	3.68	1,014.17
Victim Witness	43	0.24%	201.16		201.16	0.73	201.89
Victim Advocate	27	0.15%	126.31		126.31	0.46	126.77
Emergency Management	24	0.13%	112.28		112.28	0.41	112.69
Planning & Development Services	113	0.63%	528.63		528.63	1.93	530.56
Harbor / Marina	17	0.09%	79.53		79.53	0.29	79.82
UW Extension	110	0.61%	514.60		514.60	1.88	516.47
Parks w/Golf Course	796	4.41%	3,723.82		3,723.82	13.57	3,737.40
Highway w/Fleet	1,546	8.56%	7,232.45		7,232.45	26.36	7,258.81
Land Conservation	52	0.29%	243.26		243.26	0.89	244.15
Veterans Service	43	0.24%	201.16		201.16	0.73	201.89
Medical Examiner	106	0.59%	495.89		495.89	1.81	497.69
Other Departments	1,468	8.13%	6,867.55		6,867.55	25.03	6,892.58
Total	18,053	100.00%	84,455.00	-	84,455.00	307.82	84,762.82

Allocation Basis:

Accounts Payable Disbursements Processed During 2014

Allocation Source:

Finance Department Records & Reports



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**DEPARTMENT 3
FISCAL 2014**

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

Department: Special Accounting
Function: Cost Allocation Plan

Total 1st Tier Allocation	\$	7,000.00
Total 2nd Tier Allocation		<u>25.51</u>
Total Allocated Cost	\$	7,025.51

	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Grantee Department							
Building Depreciation	4	9.52%	666.67		666.67	-	666.67
Equipment Depreciation	1	2.38%	166.67		166.67	-	166.67
Other Departments	3	7.14%	500.00		500.00	-	500.00
Special Accounting	2	4.76%	333.33		333.33	-	333.33
Buildings & Facilities	5	11.90%	833.33		833.33	3.99	837.32
County Executive	4	9.52%	666.67		666.67	3.19	669.86
Finance Department	6	14.29%	1,000.00		1,000.00	4.78	1,004.78
Printing Services	2	4.76%	333.33		333.33	1.59	334.93
Human Resources	3	7.14%	500.00		500.00	2.39	502.39
Information Systems	4	9.52%	666.67		666.67	3.19	669.86
County Treasurer	3	7.14%	500.00		500.00	2.39	502.39
Corporation Counsel	1	2.38%	166.67		166.67	0.80	167.46
Central Courts	2	4.76%	333.33		333.33	1.59	334.93
Sheriff	2	4.76%	333.33		333.33	1.59	334.93
Total	42	100.00%	7,000.00	-	7,000.00	25.51	7,025.51

Allocation Basis:

Central Service Functions Analyzed During Preparation of 2013 Indirect Cost Allocation Plan

Allocation Source:

2013 Plan Prepared During 2014



**DEPARTMENT 3
FISCAL 2014**

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

Department: Special Accounting

<u>Grantee Department</u>	<u>Total</u>	<u>General Audit Services</u>	<u>Cost Allocation Plan</u>
Building Depreciation	666.67	-	666.67
Equipment Depreciation	166.67	-	166.67
Special Accounting	333.33	-	333.33
Buildings & Facilities	3,560.55	2,723.23	837.32
County Executive	895.23	225.37	669.86
Finance Department	1,385.10	380.31	1,004.78
Printing Services	2,828.09	2,493.16	334.93
Human Resources	1,018.87	516.47	502.39
Information Systems	1,345.97	676.11	669.86
County Treasurer	793.50	291.10	502.39
Corporation Counsel	444.48	277.02	167.46
Central Courts	13,650.57	13,315.65	334.93
Sheriff	6,603.05	6,268.12	334.93
Child Support	1,295.88	1,295.88	-
Human Services	18,419.35	18,419.35	-
Behavioral Health	3,103.54	3,103.54	-
Ridgewood Care Center	5,958.24	5,958.24	-
Workforce Development	3,737.40	3,737.40	-
Communications	713.67	713.67	-
Detention Center	525.86	525.86	-
Jail & Jail Alternatives	1,788.88	1,788.88	-
Real Property Lister	-	-	-
Register of Deeds	323.97	323.97	-
County Clerk	314.58	314.58	-
District Attorney	1,014.17	1,014.17	-
Victim Witness	201.89	201.89	-
Victim Advocate	126.77	126.77	-
Emergency Management	112.69	112.69	-
Planning & Development Services	530.56	530.56	-
Harbor / Marina	79.82	79.82	-
UW Extension	516.47	516.47	-
Parks w/Golf Course	3,737.40	3,737.40	-
Highway w/Fleet	7,258.81	7,258.81	-
Land Conservation	244.15	244.15	-
Lakeshores Library	-	-	-
Veterans Service	201.89	201.89	-
Medical Examiner	497.69	497.69	-
Courts & Judicial	-	-	-
Other Departments	7,392.58	6,892.58	500.00
	91,788.33	84,762.82	7,025.51



**DEPARTMENT 4
FISCAL 2014**

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

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

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

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

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

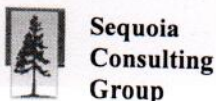


**DEPARTMENT 4
FISCAL 2014**

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

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center	Racine County Services Center	Burlington Center (WRCS)	Other Buildings
Expenditures:							
Salaries & Wages	733,332.16	262,501.38	157,179.48	243,067.34	57,257.11	13,307.05	19.80
Fringe Benefits	283,897.16	101,622.98	60,849.38	94,089.42	22,166.12	5,151.80	7.67
Contracted Services	3,270.00	-	-	3,270.00	-	-	-
Random Drug Testing	1,284.00	-	1,284.00	-	-	-	-
Temporary Help	38,318.00	-	19,807.80	18,510.40	-	-	-
Janitorial	104,976.52	-	48,826.40	45,990.56	-	10,159.56	-
Pest Control	3,231.79	-	-	710.00	2,262.50	259.29	-
Building Automation	212,782.14	-	12,778.00	144,953.64	55,030.50	-	-
Building Patrol	6,358.00	-	3,179.00	-	3,179.00	-	-
HVAC	8,691.23	-	3,549.23	5,142.00	-	-	-
Elevators	57,352.32	-	21,903.96	28,028.04	7,420.32	-	-
Telephone	4,973.06	-	4,551.79	321.09	100.20	-	-
Public Liability Insurance	15,399.98	-	4,811.30	7,780.83	2,313.25	50.16	444.44
Travel, Training	8,562.09	-	7,550.21	-	221.36	790.52	-
Office Supplies	714.42	-	714.42	-	-	-	-
Copy & Printing	1,484.90	-	1,484.90	-	-	-	-
Publications & Dues	1,739.06	-	1,739.06	-	-	-	-
Uniforms	218.44	-	218.44	-	-	-	-
Equipment	578.49	-	379.99	198.50	-	-	-
Janitorial Supplies	35,106.95	-	8,926.00	8,631.07	19,174.05	375.83	-
Maintenance Supplies	8,878.10	-	5,049.72	2,710.04	1,118.34	-	-
MC Generator	2,451.00	-	-	2,451.00	-	-	-
Maintenance Contracts	3,896.00	-	-	-	3,896.00	-	-
Fire Inspections	1,829.00	-	646.00	910.00	373.00	-	-
Snow Removal	97,004.39	-	23,673.75	18,138.46	28,824.33	-	26,367.85
Waste Disposal	15,800.96	-	3,321.80	7,687.50	3,655.50	516.60	619.56
Recycling	820.60	-	499.80	-	320.80	-	-
Water / Sewer	153,646.61	-	7,863.05	130,310.02	10,799.10	672.24	4,002.20
Stormwater	12,522.30	-	1,764.40	3,515.85	7,242.05	-	-
Natural Gas	336,901.54	-	83,621.92	146,264.93	90,270.57	3,911.43	12,832.69
Advertising	564.64	-	564.64	-	-	-	-
Electric	993,159.55	-	139,726.58	514,763.89	258,492.04	10,702.44	69,474.80
Propane	7,531.19	-	-	-	-	-	7,531.19
Fuel Oil	1,511.69	-	-	-	816.79	-	694.90
Repairs (from Non-Lapsing Account)	203,861.45	-	67,649.56	89,871.29	36,493.70	9,846.90	-
Total Expenditures	3,362,729.75	364,124.36	694,114.38	1,515,325.67	611,426.63	55,743.61	121,695.10
Disallowed / Capitalized	-	-	-	-	-	-	-
Cost Adjustments:							
Vandalism Reimbursement	(367.70)	-	-	(367.70)	-	-	-
Miscellaneous Revenue	(400,794.18)	-	-	-	(400,794.18)	-	-
Rent of County Property	(285,707.57)	-	-	-	(285,707.57)	-	-
Total Cost Adjustments	(686,869.45)	-	-	(367.70)	(686,501.75)	-	-
General & Administrative Allocation	0.00	(364,124.36)	84,287.17	184,007.87	74,248.29	6,769.02	14,814.02
Incoming Costs							
1st Allocation							
Building Depreciation	44,958.36	-	10,406.92	22,719.41	9,167.17	835.77	1,829.08
Equipment Depreciation	44,466.75	-	15,563.36	28,458.72	-	444.67	-
Special Accounting	3,546.67	-	820.96	1,792.29	723.18	65.93	144.29
Total 1st Allocation	92,971.78	-	26,791.26	52,970.42	9,890.35	1,346.37	1,973.38
Total 1st Tier Allocation	2,768,832.08	-	805,192.81	1,751,936.26	9,061.53	63,859.00	138,782.49
2nd Allocation							
Building Depreciation	17.00	-	3.94	8.59	3.47	0.32	0.69
Equipment Depreciation	29.30	-	10.26	18.75	-	0.29	-
Special Accounting	13.88	-	3.21	7.01	2.83	0.26	0.56
Buildings & Facilities	113,617.85	-	26,300.15	57,416.04	23,167.10	2,112.14	4,622.42
County Executive	2,978.05	-	689.36	1,504.94	607.23	55.36	121.16
Finance Department	40,705.63	-	9,422.50	20,570.32	8,300.03	756.71	1,656.07
Printing Services	55.01	-	12.73	27.80	11.22	1.02	2.24
Human Resources	10,341.18	-	2,363.77	5,225.85	2,108.60	192.24	420.72
Information Systems	14,721.88	-	3,407.81	7,439.61	3,001.85	273.68	598.94
County Treasurer	405.76	-	93.93	205.05	82.74	7.54	16.51
Corporation Counsel	3,833.26	-	887.32	1,937.11	781.61	71.26	155.95
Central Courts	-	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-	-
Total 2nd Allocation	186,718.79	-	43,224.96	94,361.07	38,066.67	3,470.82	7,595.26
Total 2nd Tier Allocation	186,718.79	-	43,224.96	94,361.07	38,066.67	3,470.82	7,595.26
Total Incoming Costs	279,690.57	-	70,016.23	147,331.49	47,957.02	4,817.19	9,568.64
Total Allocated Cost	2,955,550.87	-	848,417.78	1,846,297.33	47,128.20	67,329.82	146,377.75



**DEPARTMENT 4
FISCAL 2014**

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

Department: Buildings & Facilities
Function: Courthouse

Total 1st Tier Allocation	\$	805,192.81
Total 2nd Tier Allocation		<u>43,224.96</u>
Total Allocated Cost	\$	848,417.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	7,832.50	9.15%	73,673.50	-	73,673.50	-	73,673.50
County Executive	478.89	0.56%	4,504.50	-	4,504.50	266.17	4,770.67
Finance Department	3,147.50	3.68%	29,605.79	-	29,605.79	1,749.39	31,355.17
Printing Services	1,246.50	1.46%	11,724.74	-	11,724.74	692.81	12,417.55
Human Resources	1,422.25	1.66%	13,377.87	-	13,377.87	790.49	14,168.35
Information Systems	5,889.00	6.88%	55,392.69	-	55,392.69	3,273.12	58,665.81
County Treasurer	1,302.50	1.52%	12,251.48	-	12,251.48	723.93	12,975.41
Corporation Counsel	1,122.92	1.31%	10,562.33	-	10,562.33	624.12	11,186.45
Central Courts	31,512.50	36.81%	296,410.62	-	296,410.62	17,514.70	313,925.32
Sheriff	300.00	0.35%	2,821.84	-	2,821.84	166.74	2,988.58
Real Property Lister	1,291.00	1.51%	12,143.31	-	12,143.31	717.54	12,860.85
Register of Deeds	4,610.00	5.39%	43,362.25	-	43,362.25	2,562.25	45,924.50
County Clerk	1,701.00	1.99%	15,999.82	-	15,999.82	945.42	16,945.24
District Attorney	6,387.50	7.46%	60,081.65	-	60,081.65	3,550.18	63,631.83
Victim Witness	3,302.50	3.86%	31,063.74	-	31,063.74	1,835.53	32,899.27
Victim Advocate	238.00	0.28%	2,238.66	-	2,238.66	132.28	2,370.94
Medical Examiner	236.69	0.28%	2,226.34	-	2,226.34	131.55	2,357.89
Other Departments	13,581.75	15.87%	127,751.68	-	127,751.68	7,548.76	135,300.44
Total	85,603.00	100.00%	805,192.81	-	805,192.81	43,224.96	848,417.78

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 4
FISCAL 2014**

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

Department: Buildings & Facilities
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 1,751,936.26
Total 2nd Tier Allocation 94,361.07
Total Allocated Cost \$ 1,846,297.33

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	5,481.00	2.28%	39,944.35	-	39,944.35	-	39,944.35
Central Courts	45,316.02	18.85%	330,253.41	-	330,253.41	18,202.81	348,456.22
Sheriff	16,713.00	6.95%	121,800.75	-	121,800.75	6,713.38	128,514.13
Communications	927.50	0.39%	6,759.42	-	6,759.42	372.56	7,131.98
Jail & Jail Alternatives	169,956.00	70.70%	1,238,602.77	-	1,238,602.77	68,268.94	1,306,871.71
Emergency Management	2,000.00	0.83%	14,575.57	-	14,575.57	803.37	15,378.94
Total	240,393.52	100.00%	1,751,936.26	-	1,751,936.26	94,361.07	1,846,297.33

Allocation Basis: Usable square footage by Benefiting Department
Allocation Source: Square footage measurements provided by Facilities Maintenance and Finance Departments

**DEPARTMENT 4
FISCAL 2014**

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

Department: **Buildings & Facilities**
Function: **Racine County Services Center**

Total 1st Tier Allocation	\$	9,061.53
Total 2nd Tier Allocation		<u>38,066.67</u>
Total Allocated Cost	\$	47,128.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	33282	38.50%	3,488.44	-	3,488.44	14,654.61	18,143.04
Workforce Development	31830	36.82%	3,336.24	-	3,336.24	14,015.27	17,351.51
Detention Center	20827	24.09%	2,182.97	-	2,182.97	9,170.47	11,353.44
Veterans Service	514	0.59%	53.87	-	53.87	226.32	280.20
Total	86,453	100.00%	9,061.53	-	9,061.53	38,066.67	47,128.20

Allocation Basis: Usable square footage by Benefiting Department

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



**DEPARTMENT 4
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 63,859.00
Total 2nd Tier Allocation 3,470.82
Total Allocated Cost \$ 67,329.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	3,725.00	48.22%	30,792.85	-	30,792.85	1,673.63	32,466.48
UW Extension	4,000.00	51.78%	33,066.15	-	33,066.15	1,797.19	34,863.34
Total	<u>7,725.00</u>	<u>100.00%</u>	<u>63,859.00</u>	<u>-</u>	<u>63,859.00</u>	<u>3,470.82</u>	<u>67,329.82</u>

Allocation Basis: Usable square footage by Benefiting Department

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



**DEPARTMENT 4
FISCAL 2014**

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

Department: Buildings & Facilities
Function: Other Buildings

Total 1st Tier Allocation \$ 138,782.49
Total 2nd Tier Allocation 7,595.26

Total Allocated Cost \$ 146,377.75

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff	38,069.00	31.21%	43,307.56	-	43,307.56	2,370.13	45,677.69
Ridgewood Care Center	26,839.76	22.00%	30,533.10	(55,272.24)	(24,739.14)	1,671.01	(23,068.13)
Communications	40,575.14	33.26%	46,158.57	-	46,158.57	2,526.16	48,684.72
Jail & Jail Alternatives	216.00	0.18%	245.72	-	245.72	13.45	259.17
Harbor / Marina	3,328.20	2.73%	3,786.18	-	3,786.18	207.21	3,993.39
Other Departments	12,967.00	10.63%	14,751.35	-	14,751.35	807.31	15,558.66
Total	121,995.10	100.00%	138,782.49	(55,272.24)	83,510.25	7,595.26	91,105.51

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Finance and Maintenance Department



**DEPARTMENT 4
FISCAL 2014**

**RACINE COUNTY, WISCONSIN
BUILDINGS AND FACILITIES**

Department: Buildings & Facilities

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Grantee Department	Total	Courthouse	Law Enforcement Center	Racine County Services Center	Burlington Center (WRCS)	Other Buildings
Building Depreciation	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-
Special Accounting	-	-	-	-	-	-
Buildings & Facilities	113,617.85	73,673.50	39,944.35	-	-	-
County Executive	4,770.67	4,770.67	-	-	-	-
Finance Department	31,355.17	31,355.17	-	-	-	-
Printing Services	12,417.55	12,417.55	-	-	-	-
Human Resources	14,168.35	14,168.35	-	-	-	-
Information Systems	58,665.81	58,665.81	-	-	-	-
County Treasurer	12,975.41	12,975.41	-	-	-	-
Corporation Counsel	11,186.45	11,186.45	-	-	-	-
Central Courts	662,381.53	313,925.32	348,456.22	-	-	-
Sheriff	177,180.40	2,988.58	128,514.13	-	-	45,677.69
Child Support	-	-	-	-	-	-
Human Services	50,609.53	-	-	18,143.04	32,466.48	-
Behavioral Health	-	-	-	-	-	-
Ridgewood Care Center	(23,068.13)	-	-	-	-	(23,068.13)
Workforce Development	17,351.51	-	-	17,351.51	-	-
Communications	55,816.71	-	7,131.98	-	-	48,684.72
Detention Center	11,353.44	-	-	11,353.44	-	-
Jail & Jail Alternatives	1,307,130.88	-	1,306,871.71	-	-	259.17
Real Property Lister	12,860.85	12,860.85	-	-	-	-
Register of Deeds	45,924.50	45,924.50	-	-	-	-
County Clerk	16,945.24	16,945.24	-	-	-	-
District Attorney	63,631.83	63,631.83	-	-	-	-
Victim Witness	32,899.27	32,899.27	-	-	-	-
Victim Advocate	2,370.94	2,370.94	-	-	-	-
Emergency Management	15,378.94	-	15,378.94	-	-	-
Planning & Development Services	-	-	-	-	-	-
Harbor / Marina	3,993.39	-	-	-	-	3,993.39
UW Extension	34,863.34	-	-	-	34,863.34	-
Parks w/Golf Course	-	-	-	-	-	-
Highway w/Fleet	-	-	-	-	-	-
Land Conservation	-	-	-	-	-	-
Lakeshores Library	-	-	-	-	-	-
Veterans Service	280.20	-	-	280.20	-	-
Medical Examiner	2,357.89	2,357.89	-	-	-	-
Courts & Judicial	-	-	-	-	-	-
Other Departments	150,859.10	135,300.44	-	-	-	15,558.66
Total	2,900,278.63	848,417.78	1,846,297.33	47,128.20	67,329.82	91,105.51



**DEPARTMENT 5
FISCAL 2014**

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

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

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

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

- **Department Oversight** includes the day-to-day operations of the various county departments. Associated costs have been allocated based on the number of FTEs by Department.
- **Budgeting** preparation, development and monitoring has been allocated based on the number of Accounts Payable and Payroll disbursements by department during 2014.

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



**DEPARTMENT 5
FISCAL 2014**

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

Department: County Executive

Functions:	Total	General & Administrative	Department Oversight	Budgeting	General Government
Expenditures:					
Salaries & Wages	167,719.74	46,626.09	52,664.00	28,344.64	40,085.02
Fringe Benefits	52,217.90	14,516.58	16,396.42	8,824.83	12,480.08
Telephone	2,017.28	2,017.28			
Public Liability Insurance	2,683.52	2,683.52			
Travel	5,944.68	5,944.68			
Executive Expense	599.51				599.51
Conferences	325.00	325.00			
Discretionary Account	2,913.21				2,913.21
Office Supplies	786.08	786.08			
Copy Cost	553.50	553.50			
Printing	1,125.76	1,125.76			
Publications	438.40	438.40			
Dues	775.00	775.00			
Total Expenditures	238,099.58	75,791.88	69,060.42	37,169.46	56,077.82
Disallowed / Capitalized	(81,166.82)	-			(81,166.82)
General & Administrative Allocation	-	(75,791.88)	32,962.12	17,740.76	25,089.00
Incoming Costs					
1st Allocation					
Building Depreciation	1,085.51	-	472.09	254.09	359.33
Equipment Depreciation	-	-	-	-	-
Special Accounting	891.22	-	387.59	208.61	295.02
Buildings & Facilities	4,504.50	-	1,959.02	1,054.38	1,491.10
Total 1st Allocation	6,481.22	-	2,818.70	1,517.07	2,145.45
General & Administrative Allocation	-	-	-	-	-
Unallocated	(2,145.45)				(2,145.45)
Total 1st Tier Allocation	161,268.54	-	104,841.24	56,427.29	0.00
2nd Allocation					
Building Depreciation	0.41	-	0.18	0.10	0.14
Equipment Depreciation	-	-	-	-	-
Special Accounting	4.01	-	1.74	0.94	1.33
Buildings & Facilities	266.17	-	115.76	62.30	88.11
County Executive	428.78	-	186.48	100.37	141.94
Finance Department	3,164.99	-	1,376.47	740.84	1,047.69
Printing Services	1,498.67	-	651.77	350.80	496.10
Human Resources	1,729.97	-	752.37	404.94	572.66
Information Systems	4,444.91	-	1,933.11	1,040.43	1,471.38
County Treasurer	28.77	-	12.51	6.73	9.52
Corporation Counsel	30,414.95	-	13,227.55	7,119.29	10,068.11
Central Courts	-	-	-	-	-
Sheriff	-	-	-	-	-
Total 2nd Allocation	41,981.63	-	18,257.94	9,826.72	13,896.97
General & Administrative Allocation	-	-	-	-	-
Unallocated	(13,896.97)				(13,896.97)
Total 2nd Tier Allocation	28,084.66	-	18,257.94	9,826.72	-
Total Incoming Costs	32,420.44	-	21,076.64	11,343.80	-
Total Allocated Cost	\$ 189,353.20	\$ -	\$ 123,099.18	\$ 66,254.02	\$ -



**DEPARTMENT 5
FISCAL 2014**

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

Department: County Executive
Function: Department Oversight

Total 1st Tier Allocation	\$ 104,841.24
Total 2nd Tier Allocation	18,257.94
Total Allocated Cost	\$ 123,099.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	13.0000	1.59%	1,666.37		1,666.37		1,666.37
County Executive	2.1750	0.27%	278.80		278.80	-	278.80
Finance Department	12.9000	1.58%	1,653.56		1,653.56	293.41	1,946.96
Printing Services	1.0000	0.12%	128.18		128.18	22.74	150.93
Human Resources	6.0000	0.73%	769.10		769.10	136.47	905.56
Information Systems	6.0000	0.73%	769.10		769.10	136.47	905.56
County Treasurer	5.0000	0.61%	640.91		640.91	113.72	754.64
Corporation Counsel	5.1000	0.62%	653.73		653.73	116.00	769.73
Central Courts	29.7500	3.64%	3,813.43		3,813.43	676.66	4,490.09
Sheriff	122.0000	14.92%	15,638.29		15,638.29	2,774.87	18,413.15
Child Support	21.5000	2.63%	2,755.93		2,755.93	489.01	3,244.94
Human Services	77.1500	9.43%	9,889.29		9,889.29	1,754.76	11,644.05
Behavioral Health	18.7000	2.29%	2,397.02		2,397.02	425.33	2,822.34
Ridgewood Care Center	162.4750	19.86%	20,826.48		20,826.48	3,695.46	24,521.94
Workforce Development	35.7500	4.37%	4,582.53		4,582.53	813.13	5,395.66
Communications	51.0000	6.24%	6,537.32		6,537.32	1,159.99	7,697.30
Detention Center	28.5000	3.48%	3,653.21		3,653.21	648.23	4,301.43
Jail & Jail Alternatives	96.0750	11.75%	12,315.15		12,315.15	2,185.21	14,500.36
Real Property Lister	1.0000	0.12%	128.18		128.18	22.74	150.93
Register of Deeds	6.0000	0.73%	769.10		769.10	136.47	905.56
County Clerk	4.2500	0.52%	544.78		544.78	96.67	641.44
District Attorney	8.8000	1.08%	1,128.01		1,128.01	200.15	1,328.16
Victim Witness	5.0000	0.61%	640.91		640.91	113.72	754.64
Victim Advocate	1.0000	0.12%	128.18		128.18	22.74	150.93
Emergency Management	1.1750	0.14%	150.61		150.61	26.73	177.34
Planning & Development Services	5.5850	0.68%	715.90		715.90	127.03	842.93
Parks w/Golf Course	10.3100	1.26%	1,321.56		1,321.56	234.50	1,556.06
Highway w/Fleet	54.3850	6.65%	6,971.21		6,971.21	1,236.98	8,208.19
Land Conservation	2.0000	0.24%	256.37		256.37	45.49	301.85
Veterans Service	2.0000	0.24%	256.37		256.37	45.49	301.85
Medical Examiner	1.0750	0.13%	137.80		137.80	24.45	162.25
Other Departments	21.2500	2.60%	2,723.88		2,723.88	483.33	3,207.21
Total	817.9050	100.00%	104,841.24	-	104,841.24	18,257.94	123,099.18

Allocation Basis: Number of County FTEs by Department

Allocation Source: Financial Records and Reports

**DEPARTMENT 5
FISCAL 2014**

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

Department: County Executive
Function: Budgeting

Total 1st Tier Allocation	\$ 56,427.29
Total 2nd Tier Allocation	9,826.72
Total Allocated Cost	\$ 66,254.02

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Buildings & Facilities	927	2.32%	1,311.67		1,311.67	-	1,311.67
County Executive	106	0.27%	149.99		149.99	-	149.99
Finance Department	425	1.07%	601.36		601.36	107.51	708.87
Printing Services	558	1.40%	789.55		789.55	141.16	930.70
Human Resources	270	0.68%	382.04		382.04	68.30	450.34
Information Systems	304	0.76%	430.15		430.15	76.90	507.05
County Treasurer	195	0.49%	275.92		275.92	49.33	325.25
Corporation Counsel	195	0.49%	275.92		275.92	49.33	325.25
Central Courts	3630	9.10%	5,136.31		5,136.31	918.27	6,054.58
Sheriff	4591	11.51%	6,496.09		6,496.09	1,161.37	7,657.46
Child Support	850	2.13%	1,202.72		1,202.72	215.02	1,417.74
Human Services	5982	15.00%	8,464.31		8,464.31	1,513.24	9,977.55
Behavioral Health	1160	2.91%	1,641.36		1,641.36	293.44	1,934.80
Ridgewood Care Center	5605	14.06%	7,930.87		7,930.87	1,417.88	9,348.74
Workforce Development	1750	4.39%	2,476.18		2,476.18	442.69	2,918.88
Communications	1513	3.79%	2,140.84		2,140.84	382.74	2,523.58
Detention Center	872	2.19%	1,233.85		1,233.85	220.59	1,454.43
Jail & Jail Alternatives	2945	7.38%	4,167.06		4,167.06	744.99	4,912.05
Real Property Lister	27	0.07%	38.20		38.20	6.83	45.03
Register of Deeds	229	0.57%	324.03		324.03	57.93	381.96
County Clerk	180	0.45%	254.69		254.69	45.53	300.23
District Attorney	451	1.13%	638.15		638.15	114.09	752.24
Victim Witness	176	0.44%	249.03		249.03	44.52	293.56
Victim Advocate	54	0.14%	76.41		76.41	13.66	90.07
Emergency Management	55	0.14%	77.82		77.82	13.91	91.74
Planning & Development Services	262	0.66%	370.72		370.72	66.28	437.00
Harbor / Marina	17	0.04%	24.05		24.05	4.30	28.35
UW Extension	110	0.28%	155.65		155.65	27.83	183.47
Parks w/Golf Course	1071	2.69%	1,515.42		1,515.42	270.93	1,786.35
Highway w/Fleet	2997	7.52%	4,240.64		4,240.64	758.14	4,998.78
Land Conservation	105	0.26%	148.57		148.57	26.56	175.13
Veterans Service	96	0.24%	135.84		135.84	24.28	160.12
Medical Examiner	135	0.34%	191.02		191.02	34.15	225.17
Other Departments	2036	5.11%	2,880.86		2,880.86	515.04	3,395.90
		-	-		-	-	-
Total	39,879.0	100.00%	56,427.29	-	56,427.29	9,826.72	66,254.02

Allocation Basis: Number of AP and Payroll Disbursements by Department During 2014

Allocation Source: Financial Records and Reports

**DEPARTMENT 5
FISCAL 2014**

RACINE COUNTY, WISCONSIN

OFFICE OF THE COUNTY EXECUTIVE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

<u>Grantee Department</u>	<u>Total</u>	<u>Department Oversight</u>	<u>Budgeting</u>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	0.00	-	-
Buildings & Facilities	2,978.05	1,666.37	1,311.67
County Executive	428.78	278.80	149.99
Finance Department	2,655.83	1,946.96	708.87
Printing Services	1,081.63	150.93	930.70
Human Resources	1,355.91	905.56	450.34
Information Systems	1,412.62	905.56	507.05
County Treasurer	1,079.88	754.64	325.25
Corporation Counsel	1,094.98	769.73	325.25
Central Courts	10,544.67	4,490.09	6,054.58
Sheriff	26,070.61	18,413.15	7,657.46
Child Support	4,662.68	3,244.94	1,417.74
Human Services	21,621.60	11,644.05	9,977.55
Behavioral Health	4,757.14	2,822.34	1,934.80
Ridgewood Care Center	33,870.68	24,521.94	9,348.74
Workforce Development	8,314.53	5,395.66	2,918.88
Communications	10,220.88	7,697.30	2,523.58
Detention Center	5,755.87	4,301.43	1,454.43
Jail & Jail Alternatives	19,412.41	14,500.36	4,912.05
Real Property Lister	195.96	150.93	45.03
Register of Deeds	1,287.52	905.56	381.96
County Clerk	941.67	641.44	300.23
District Attorney	2,080.40	1,328.16	752.24
Victim Witness	1,048.19	754.64	293.56
Victim Advocate	241.00	150.93	90.07
Emergency Management	269.08	177.34	91.74
Planning & Development Services	1,279.93	842.93	437.00
Harbor / Marina	28.35	-	28.35
UW Extension	183.47	-	183.47
Parks w/Golf Course	3,342.41	1,556.06	1,786.35
Highway w/Fleet	13,206.97	8,208.19	4,998.78
Land Conservation	476.99	301.85	175.13
Lakeshores Library	-	-	-
Veterans Service	461.98	301.85	160.12
Medical Examiner	387.42	162.25	225.17
Courts & Judicial	-	-	-
Other Departments	6,603.11	3,207.21	3,395.90
	189,353.20	123,099.18	66,254.02

**DEPARTMENT 6
FISCAL 2014**

**RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
NATURE AND EXTENT OF SERVICES**

The Finance Department is responsible for the financial operations of all County departments. Activities include ongoing management/maintenance of the County's general ledger accounting system; preparation of payroll data for computer processing of payroll checks; the auditing and payment of all invoices; capital borrowing; purchasing; and the proper allocation of expenditures and revenue. This department also provides operational support to the Print Shop. Expenditures have been identified and are allocated as follows:

- **Accounting & Budgets:** Costs of processing vouchers, data entry, preparation of financials, and budget preparation are included in this function. Costs are allocated based on expenditure transactions during 2014. The Highway Department, Parks and Human Services have staff assigned to perform voucher related activities. Accordingly the allocation for these departments have had a 25% weighting applied to reflect the reduced effort required.
- **Payroll:** Costs associated with payroll processing are allocated to all departments based on the number of payroll remittances processed during 2014. Ridgewood, Highway and Parks have had a weighting of 65% applied to reflect the reduced effort required of the Finance Department due to staff assigned to the payroll processing activities.
- **Purchasing:** Costs related to the operations of the Purchasing department have been allocated based on the number of Purchase Orders processed by department in 2014.
- **Copier Pool:** Costs related to the operations oversight of the County's Copier Pool have been allocated based on Copy Charges by department during 2014.
- **Department Specific:** Costs related to providing direct departmental support, as reported on the employee Personnel Activity Reports (PARs), have been appropriately allocated.

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



**DEPARTMENT 6
FISCAL 2014**

RACINE COUNTY, WISCONSIN

FINANCE DEPARTMENT

DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Purchasing	Audit
Expenditures:						
Salaries & Wages	716,836.37	156,987.17	237,272.84	205,732.04	49,461.71	45,877.53
Fringe Benefits	253,307.80	58,861.66	82,409.31	71,454.60	17,178.98	15,934.13
Account Clerk	26,658.40	26,658.40				
Temporary Help	74.25	74.25				
Audit	84,455.00	84,455.00				
Indirect Costs	7,000.00	7,000.00				
Telephone	869.03	869.03				
Central Telephone	887.63	887.63				
Public Liability Insurance	11,469.38	11,469.38				
R&M Software/Equipment	1,529.66	1,529.66				
Travel	1,091.94	1,091.94				
Office Supplies	1,366.50	1,366.50				
Paper	1,020.18	1,020.18				
Copy and Printing Costs	4,750.18	4,750.18				
Publications & Dues	3,387.04	3,387.04				
Consultants	1,615.00		1,615.00			
Training - NonReps	2,633.23		2,633.23			
Equipment	3,341.77	3,341.77				
Total Expenditures	1,122,293.36	363,749.79	323,930.38	277,186.64	66,640.69	61,811.65
Disallowed / Capitalized	-	-	-	-	-	-
Cost Adjustments:						
Garnishment Fees	(2,535.12)			(2,535.12)		
Transfer Audit & Indirect Cost Fees (Chapter 4)	(91,455.00)	(91,455.00)				
Total Cost Adjustments	(93,990.12)	(91,455.00)	-	(2,535.12)	-	-
General & Administrative Allocation	(0.00)	(272,294.79)	115,402.78	100,062.23	24,056.77	22,313.53
Incoming Costs						
1st Allocation						
Building Depreciation	7,134.46	-	3,023.70	2,621.76	630.32	584.64
Equipment Depreciation	9,048.00	-	3,834.68	3,324.94	799.38	741.45
Special Accounting	1,378.93	-	584.41	506.73	121.83	113.00
Buildings & Facilities	29,605.79	-	12,547.40	10,879.46	2,615.62	2,426.08
County Executive	2,254.92	-	955.67	828.63	199.22	184.78
Total 1st Allocation	49,422.10	-	20,945.86	18,161.51	4,366.36	4,049.95
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-
Total 1st Tier Allocation	1,077,725.34	-	460,279.02	392,875.26	95,063.82	88,175.14
2nd Allocation						
Building Depreciation	2.70	-	1.14	0.99	0.24	0.22
Equipment Depreciation	5.96	-	2.53	2.19	0.53	0.49
Special Accounting	6.16	-	2.61	2.27	0.54	0.51
Buildings & Facilities	1,749.39	-	741.42	642.86	154.56	143.36
County Executive	400.92	-	169.92	147.33	35.42	32.85
Finance Department	10,393.81	-	4,405.06	3,819.49	918.27	851.73
Printing Services	693.35	-	293.85	254.79	61.26	56.82
Human Resources	10,260.50	-	4,348.56	3,770.50	906.50	840.81
Information Systems	45,839.79	-	19,427.62	16,845.09	4,049.87	3,756.40
County Treasurer	376.29	-	159.48	138.28	33.24	30.84
Corporation Counsel	11,137.75	-	4,720.35	4,092.87	984.00	912.70
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total 2nd Allocation	80,866.62	-	34,272.54	29,716.67	7,144.43	6,626.71
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-
Total 2nd Tier Allocation	80,866.62	-	34,272.54	29,716.67	7,144.43	6,626.71
Total Incoming Costs	130,288.72	-	55,218.39	47,878.18	11,510.78	10,676.67
Total Allocated Cost	1,158,591.96	-	494,551.56	422,591.93	102,208.25	94,801.85



**DEPARTMENT 6
FISCAL 2014**

RACINE COUNTY, WISCONSIN

FINANCE DEPARTMENT

DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Copier Pool Support	Departmental Support
Expenditures:		
Salaries & Wages	3,584.18	17,920.91
Fringe Benefits	1,244.85	6,224.27
Account Clerk		
Temporary Help		
Audit		
Indirect Costs		
Telephone		
Central Telephone		
Public Liability Insurance		
R&M Software/Equipment		
Travel		
Office Supplies		
Paper		
Copy and Printing Costs		
Publications & Dues		
Consultants		
Training - NonReps		
Equipment		
Total Expenditures	4,829.04	24,145.18
Disallowed / Capitalized	-	-
Cost Adjustments:		
Garnishment Fees		
Transfer Audit & Indirect Cost Fees (Chapter 4)		
Total Cost Adjustments	-	-
General & Administrative Allocation	1,743.24	8,716.22
Incoming Costs		
1st Allocation		
Building Depreciation	45.68	228.38
Equipment Depreciation	57.93	289.63
Special Accounting	8.83	44.14
Buildings & Facilities	189.54	947.69
County Executive	14.44	72.18
Total 1st Allocation	316.40	1,582.01
General & Administrative Allocation	-	-
Unallocated		
Total 1st Tier Allocation	6,888.68	34,443.41
2nd Allocation		
Building Depreciation	0.02	0.09
Equipment Depreciation	0.04	0.19
Special Accounting	0.04	0.20
Buildings & Facilities	11.20	56.00
County Executive	2.57	12.83
Finance Department	66.54	332.71
Printing Services	4.44	22.19
Human Resources	65.69	328.44
Information Systems	293.47	1,467.34
County Treasurer	2.41	12.05
Corporation Counsel	71.30	356.52
Central Courts	-	-
Sheriff	-	-
Total 2nd Allocation	517.71	2,588.56
General & Administrative Allocation	-	-
Unallocated		
Total 2nd Tier Allocation	517.71	2,588.56
Total Incoming Costs	834.11	4,170.57
Total Allocated Cost	7,406.39	37,031.97



**DEPARTMENT 6
FISCAL 2014**

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

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 460,279.02
Total 2nd Tier Allocation 34,272.54
Total Allocated Cost \$ 494,551.56

	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated	
	Allocation Units	Percentage					Gross Allocation
Grantee Department							
Buildings & Facilities	1,629.00	4.75%	21,880.63	21,880.63	-	21,880.63	
County Executive	135.00	0.39%	1,813.31	1,813.31	-	1,813.31	
Finance Department	227.00	0.66%	3,049.05	3,049.05	-	3,049.05	
Printing Services	1,494.00	4.36%	20,067.32	20,067.32	1,586.39	21,653.71	
Human Resources	310.00	0.90%	4,163.90	4,163.90	329.17	4,493.07	
Information Systems	406.00	1.18%	5,453.37	5,453.37	431.11	5,884.48	
County Treasurer	172.00	0.50%	2,310.29	2,310.29	182.64	2,492.93	
Corporation Counsel	165.00	0.48%	2,216.27	2,216.27	175.20	2,391.47	
Central Courts	7,979.00	23.28%	107,173.45	107,173.45	8,472.44	115,645.89	
Sheriff	3,758.00	10.97%	50,477.23	50,477.23	3,990.40	54,467.63	
Child Support	778.00	2.27%	10,450.05	10,450.05	826.11	11,276.16	
Human Services	2,760.00	8.05%	37,072.16	37,072.16	2,930.68	40,002.84	
Behavioral Health	465.25	1.36%	6,249.21	6,249.21	494.02	6,743.23	
Ridgewood Care Center	3,578.00	10.44%	48,059.48	48,059.48	3,799.27	51,858.75	
Workforce Development	560.75	1.64%	7,531.96	7,531.96	595.43	8,127.39	
Communications	427.00	1.25%	5,735.44	5,735.44	453.41	6,188.85	
Detention Center	78.75	0.23%	1,057.77	1,057.77	83.62	1,141.39	
Jail & Jail Alternatives	1,075.00	3.14%	14,439.34	14,439.34	1,141.48	15,580.82	
Register of Deeds	194.00	0.57%	2,605.80	2,605.80	206.00	2,811.79	
County Clerk	190.00	0.55%	2,552.07	2,552.07	201.75	2,753.82	
District Attorney	609.00	1.78%	8,180.05	8,180.05	646.66	8,826.71	
Victim Witness	120.00	0.35%	1,611.83	1,611.83	127.42	1,739.25	
Victim Advocate	75.00	0.22%	1,007.40	1,007.40	79.64	1,087.03	
Emergency Management	68.00	0.20%	913.37	913.37	72.21	985.58	
Planning & Development Services	318.00	0.93%	4,271.36	4,271.36	337.67	4,609.02	
Harbor / Marina	49.00	0.14%	658.17	658.17	52.03	710.20	
UW Extension	309.00	0.90%	4,150.47	4,150.47	328.11	4,478.58	
Parks w/Golf Course	560.00	1.63%	7,521.89	7,521.89	594.63	8,116.52	
Highway w/Fleet	1,086.75	3.17%	14,597.16	14,597.16	1,153.96	15,751.12	
Land Conservation	149.00	0.43%	2,001.36	2,001.36	158.21	2,159.57	
Veterans Service	121.00	0.35%	1,625.26	1,625.26	128.48	1,753.75	
Medical Examiner	299.00	0.87%	4,016.15	4,016.15	317.49	4,333.64	
Other Departments	4,122.00	12.03%	55,366.46	55,366.46	4,376.91	59,743.37	
Total	34,267.50	100.00%	460,279.02	-	460,279.02	34,272.54	494,551.56

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

Allocation Source: Financial Records and Reports



**DEPARTMENT 6
FISCAL 2014**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 392,875.26
Total 2nd Tier Allocation 29,716.67
Total Allocated Cost \$ 422,591.93

	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated	
	Allocation Units	Percentage					Gross Allocation
Grantee Department							
Buildings & Facilities	347	1.76%	6,918.33	6,918.33	-	6,918.33	
County Executive	58	0.29%	1,156.38	1,156.38	-	1,156.38	
Finance Department	344	1.75%	6,858.51	6,858.51	-	6,858.51	
Printing Services	27	0.14%	538.31	538.31	42.33	580.64	
Human Resources	160	0.81%	3,190.01	3,190.01	250.82	3,440.83	
Information Systems	160	0.81%	3,190.01	3,190.01	250.82	3,440.83	
County Treasurer	133	0.67%	2,651.69	2,651.69	208.50	2,860.19	
Corporation Counsel	136	0.69%	2,711.51	2,711.51	213.20	2,924.70	
Central Courts	794	4.03%	15,830.41	15,830.41	1,244.71	17,075.12	
Sheriff	3256	16.52%	64,916.64	64,916.64	5,104.24	70,020.88	
Child Support	574	2.91%	11,444.15	11,444.15	899.83	12,343.98	
Human Services	2059	10.45%	41,051.40	41,051.40	3,227.77	44,279.17	
Behavioral Health	499	2.53%	9,948.83	9,948.83	782.25	10,731.09	
Ridgewood Care Center	2818.4	14.30%	56,191.97	56,191.97	4,418.24	60,610.21	
Workforce Development	954	4.84%	19,020.42	19,020.42	1,495.53	20,515.95	
Communications	1361	6.91%	27,135.00	27,135.00	2,133.56	29,268.56	
Detention Center	761	3.86%	15,172.47	15,172.47	1,192.97	16,365.44	
Jail & Jail Alternatives	2564	13.01%	51,119.86	51,119.86	4,019.43	55,139.29	
Real Property Lister	27	0.14%	538.31	538.31	42.33	580.64	
Register of Deeds	160	0.81%	3,190.01	3,190.01	250.82	3,440.83	
County Clerk	113	0.57%	2,252.94	2,252.94	177.14	2,430.09	
District Attorney	235	1.19%	4,685.32	4,685.32	368.40	5,053.72	
Victim Witness	133	0.67%	2,651.69	2,651.69	208.50	2,860.19	
Victim Advocate	27	0.14%	538.31	538.31	42.33	580.64	
Emergency Management	31	0.16%	618.06	618.06	48.60	666.66	
Planning & Development Services	149	0.76%	2,970.69	2,970.69	233.58	3,204.27	
Parks w/Golf Course	178.75	0.91%	3,563.84	3,563.84	280.22	3,844.05	
Highway w/Fleet	943.15	4.79%	18,804.09	18,804.09	1,478.52	20,282.61	
Land Conservation	53	0.27%	1,056.69	1,056.69	83.08	1,139.77	
Veterans Service	53	0.27%	1,056.69	1,056.69	83.08	1,139.77	
Medical Examiner	29	0.15%	578.19	578.19	45.46	623.65	
Other Departments	568	2.88%	11,324.52	11,324.52	890.42	12,214.94	
Total	19,705	100.00%	392,875.26	-	392,875.26	29,716.67	422,591.93

Allocation Basis: Payroll Disbursements During 2014 w/ Ridgewood, Highway and Parks Weighted @65% - less effort required.
Allocation Source: Finance Department Records and Reports

**DEPARTMENT 6
FISCAL 2014**

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

Department: Finance Department
Function: Purchasing

Total 1st Tier Allocation \$ 95,063.82
Total 2nd Tier Allocation 7,144.43
Total Allocated Cost \$ 102,208.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	281.00	10.18%	9,682.11		9,682.11	-	9,682.11
Finance Department	1.00	0.04%	34.46		34.46	-	34.46
Printing Services	18.00	0.65%	620.21		620.21	51.92	672.12
Human Resources	9.00	0.33%	310.10		310.10	25.96	336.06
Information Systems	34.00	1.23%	1,171.50		1,171.50	98.07	1,269.57
County Treasurer	11.00	0.40%	379.01		379.01	31.73	410.74
Central Courts	14.00	0.51%	482.38		482.38	40.38	522.76
Sheriff	62.00	2.25%	2,136.27		2,136.27	178.83	2,315.09
Child Support	46.00	1.67%	1,584.97		1,584.97	132.68	1,717.65
Human Services	97.00	3.52%	3,342.22		3,342.22	279.78	3,622.00
Behavioral Health	35.00	1.27%	1,205.96		1,205.96	100.95	1,306.91
Ridgewood Care Center	303.00	10.98%	10,440.14		10,440.14	873.94	11,314.08
Workforce Development	1.00	0.04%	34.46		34.46	2.88	37.34
Detention Center	8.00	0.29%	275.65		275.65	23.07	298.72
Communications	36.00	1.30%	1,240.41		1,240.41	103.84	1,344.25
Jail & Jail Alternatives	43.00	1.56%	1,481.60		1,481.60	124.03	1,605.63
Register of Deeds	11.00	0.40%	379.01		379.01	31.73	410.74
County Clerk	17.00	0.62%	585.75		585.75	49.03	634.78
District Attorney	2.00	0.07%	68.91		68.91	5.77	74.68
Victim Witness	1.00	0.04%	34.46		34.46	2.88	37.34
Harbor / Marina	4.00	0.14%	137.82		137.82	11.54	149.36
Parks w/Golf Course	298.00	10.80%	10,267.86		10,267.86	859.52	11,127.38
Highway w/Fleet	644.00	23.34%	22,189.60		22,189.60	1,857.49	24,047.09
Land Conservation	25.00	0.91%	861.40		861.40	72.11	933.51
Veterans Service	2.00	0.07%	68.91		68.91	5.77	74.68
Other Departments	756.00	27.40%	26,048.66		26,048.66	2,180.54	28,229.19
Total	2,759.00	100.00%	95,063.82	-	95,063.82	7,144.43	102,208.25

Allocation Basis: Purchase Orders by Department During 2014
Allocation Source: Accounting Records and Reports

**DEPARTMENT 6
FISCAL 2014**

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

Department: Finance Department
Function: Audit

Total 1st Tier Allocation \$ 88,175.14
Total 2nd Tier Allocation 6,626.71
Total Allocated Cost \$ 94,801.85

	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated	
	Allocation Units	Percentage					Gross Allocation
Grantee Department							
Buildings & Facilities	1,642.00	2.48%	2,183.37	2,183.37	-	2,183.37	
County Executive	135.00	0.20%	179.51	179.51	-	179.51	
Finance Department	249.00	0.38%	331.10	331.10	-	331.10	
Printing Services	1,501.00	2.26%	1,995.88	1,995.88	154.73	2,150.61	
Human Resources	370.00	0.56%	491.99	491.99	38.14	530.13	
Information Systems	412.00	0.62%	547.84	547.84	42.47	590.31	
County Treasurer	756.00	1.14%	1,005.25	1,005.25	77.93	1,083.18	
Corporation Counsel	181.00	0.27%	240.68	240.68	18.66	259.33	
Central Courts	8,747.00	13.19%	11,630.90	11,630.90	901.66	12,532.55	
Sheriff	4,516.00	6.81%	6,004.93	6,004.93	465.52	6,470.45	
Child Support	930.00	1.40%	1,236.62	1,236.62	95.87	1,332.49	
Human Services	12,134.00	18.30%	16,134.59	16,134.59	1,250.79	17,385.39	
Behavioral Health	4,052.00	6.11%	5,387.95	5,387.95	417.69	5,805.64	
Ridgewood Care Center	4,683.00	7.06%	6,226.99	6,226.99	482.73	6,709.72	
Workforce Development	2,430.00	3.66%	3,231.17	3,231.17	250.49	3,481.66	
Communications	453.00	0.68%	602.35	602.35	46.70	649.05	
Detention Center	407.00	0.61%	541.19	541.19	41.95	583.14	
Jail & Jail Alternatives	1,219.00	1.84%	1,620.91	1,620.91	125.66	1,746.56	
Real Property Lister	6.00	0.01%	7.98	7.98	0.62	8.60	
Register of Deeds	981.00	1.48%	1,304.44	1,304.44	101.12	1,405.56	
County Clerk	678.00	1.02%	901.54	901.54	69.89	971.43	
District Attorney	641.00	0.97%	852.34	852.34	66.08	918.41	
Victim Witness	123.00	0.19%	163.55	163.55	12.68	176.23	
Victim Advocate	81.00	0.12%	107.71	107.71	8.35	116.06	
Emergency Management	73.00	0.11%	97.07	97.07	7.52	104.59	
Planning & Development Services	526.00	0.79%	699.42	699.42	54.22	753.64	
Harbor / Marina	54.00	0.08%	71.80	71.80	5.57	77.37	
UW Extension	357.00	0.54%	474.70	474.70	36.80	511.50	
Parks w/Golf Course	2,829.00	4.27%	3,761.72	3,761.72	291.62	4,053.34	
Highway w/Fleet	4,441.00	6.70%	5,905.20	5,905.20	457.79	6,362.99	
Land Conservation	200.00	0.30%	265.94	265.94	20.62	286.56	
Veterans Service	132.00	0.20%	175.52	175.52	13.61	189.13	
Medical Examiner	327.00	0.49%	434.81	434.81	33.71	468.52	
Other Departments	10,046.00	15.15%	13,358.18	13,358.18	1,035.56	14,393.74	
Total	66,312.00	100.00%	88,175.14	-	88,175.14	6,626.71	94,801.85

Allocation Basis: Total AP and Receipt Transactions Processed by Department During 2014
Allocation Source: Accounting Records & Reports

**DEPARTMENT 6
FISCAL 2014**

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

Department: Finance Department
Function: Copier Pool Support

Total 1st Tier Allocation \$ 6,888.68
Total 2nd Tier Allocation 517.71
Total Allocated Cost \$ 7,406.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	1,443.58	0.60%	41.19		41.19	-	41.19
County Executive	553.50	0.23%	15.80		15.80	-	15.80
Finance Department	4,229.35	1.75%	120.69		120.69	-	120.69
Human Resources	1,587.42	0.66%	45.30		45.30	3.49	48.79
Information Systems	697.92	0.29%	19.92		19.92	1.54	21.45
County Treasurer	3,264.60	1.35%	93.16		93.16	7.19	100.35
Corporation Counsel	1,433.80	0.59%	40.92		40.92	3.16	44.07
Central Courts	13,543.36	5.61%	386.48		386.48	29.81	416.30
Sheriff	31,098.27	12.88%	887.44		887.44	68.46	955.90
Child Support	12,481.73	5.17%	356.19		356.19	27.48	383.66
Human Services	78,048.64	32.33%	2,227.25		2,227.25	171.82	2,399.07
Behavioral Health	13,542.59	5.61%	386.46		386.46	29.81	416.27
Ridgewood Care Center	16,832.42	6.97%	480.34		480.34	37.06	517.40
Workforce Development	558.40	0.23%	15.93		15.93	1.23	17.16
Detention Center	2,503.73	1.04%	71.45		71.45	5.51	76.96
Communications	3,535.40	1.46%	100.89		100.89	7.78	108.67
Jail & Jail Alternatives	17,318.95	7.17%	494.23		494.23	38.13	532.35
Register of Deeds	4,669.63	1.93%	133.26		133.26	10.28	143.54
County Clerk	4,185.47	1.73%	119.44		119.44	9.21	128.65
District Attorney	6,584.85	2.73%	187.91		187.91	14.50	202.41
Victim Witness	1,499.35	0.62%	42.79		42.79	3.30	46.09
Emergency Management	393.44	0.16%	11.23		11.23	0.87	12.09
Planning & Development Services	1,794.24	0.74%	51.20		51.20	3.95	55.15
Harbor / Marina	787.22	0.33%	22.46		22.46	1.73	24.20
UW Extension	3,986.98	1.65%	113.78		113.78	8.78	122.55
Parks w/Golf Course	2,312.36	0.96%	65.99		65.99	5.09	71.08
Highway w/Fleet	8,446.39	3.50%	241.03		241.03	18.59	259.63
Land Conservation	447.87	0.19%	12.78		12.78	0.99	13.77
Veterans Service	1,578.32	0.65%	45.04		45.04	3.47	48.51
Medical Examiner	1,561.26	0.65%	44.55		44.55	3.44	47.99
Other Departments	476.46	0.20%	13.60		13.60	1.05	14.65
Total	241,397.50	100.00%	6,888.68	-	6,888.68	517.71	7,406.39

Allocation Basis: Copy Charges by Department During 2014

Allocation Source: Accounting Records & Reports



**DEPARTMENT 6
FISCAL 2014**

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

Department: Finance Department
Function: Departmental Support

Total 1st Tier Allocation \$ 34,443.41
Total 2nd Tier Allocation 2,588.56
Total Allocated Cost \$ 37,031.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
Grantee Department							
Printing Services	100.0%	100.00%	34,443.41		34,443.41	2,588.56	37,031.97
<hr/>							
Total	100.0%	100.00%	34,443.41	-	34,443.41	2,588.56	37,031.97
<hr/>							

Allocation Basis: Direct Allocation to Benefiting Departments

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

**DEPARTMENT 6
FISCAL 2014**

**RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Finance Department

<u>Grantee Department</u>	<u>Total</u>	<u>Accounting & Budgets</u>	<u>Payroll</u>	<u>Purchasing</u>	<u>Audit</u>
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Buildings & Facilities	40,705.63	21,880.63	6,918.33	9,682.11	2,183.37
County Executive	3,164.99	1,813.31	1,156.38	-	179.51
Finance Department	10,393.81	3,049.05	6,858.51	34.46	331.10
Printing Services	62,089.05	21,653.71	580.64	672.12	2,150.61
Human Resources	8,848.89	4,493.07	3,440.83	336.06	530.13
Information Systems	11,206.63	5,884.48	3,440.83	1,269.57	590.31
County Treasurer	6,947.39	2,492.93	2,860.19	410.74	1,083.18
Corporation Counsel	5,619.59	2,391.47	2,924.70	-	259.33
Central Courts	146,192.62	115,645.89	17,075.12	522.76	12,532.55
Sheriff	134,229.95	54,467.63	70,020.88	2,315.09	6,470.45
Child Support	27,053.94	11,276.16	12,343.98	1,717.65	1,332.49
Human Services	107,688.47	40,002.84	44,279.17	3,622.00	17,385.39
Behavioral Health	25,003.14	6,743.23	10,731.09	1,306.91	5,805.64
Ridgewood Care Center	131,010.16	51,858.75	60,610.21	11,314.08	6,709.72
Workforce Development	32,179.50	8,127.39	20,515.95	37.34	3,481.66
Communications	37,559.37	6,188.85	29,268.56	1,344.25	649.05
Detention Center	18,465.65	1,141.39	16,365.44	298.72	583.14
Jail & Jail Alternatives	74,604.65	15,580.82	55,139.29	1,605.63	1,746.56
Real Property Lister	589.24	-	580.64	-	8.60
Register of Deeds	8,212.46	2,811.79	3,440.83	410.74	1,405.56
County Clerk	6,918.77	2,753.82	2,430.09	634.78	971.43
District Attorney	15,075.93	8,826.71	5,053.72	74.68	918.41
Victim Witness	4,859.10	1,739.25	2,860.19	37.34	176.23
Victim Advocate	1,783.73	1,087.03	580.64	-	116.06
Emergency Management	1,768.92	985.58	666.66	-	104.59
Planning & Development Services	8,622.09	4,609.02	3,204.27	-	753.64
Harbor / Marina	961.12	710.20	-	149.36	77.37
UW Extension	5,112.63	4,478.58	-	-	511.50
Parks w/Golf Course	27,212.37	8,116.52	3,844.05	11,127.38	4,053.34
Highway w/Fleet	66,703.44	15,751.12	20,282.61	24,047.09	6,362.99
Land Conservation	4,533.18	2,159.57	1,139.77	933.51	286.56
Lakeshores Library	-	-	-	-	-
Veterans Service	3,205.84	1,753.75	1,139.77	74.68	189.13
Medical Examiner	5,473.80	4,333.64	623.65	-	468.52
Courts & Judicial	-	-	-	-	-
Other Departments	114,595.89	59,743.37	12,214.94	28,229.19	14,393.74
1,158,591.96	494,551.56	422,591.93	102,208.25	94,801.85	

**DEPARTMENT 6
FISCAL 2014**

**RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Finance Department

<u>Grantee Department</u>	Copier Pool Support	Departmental Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Buildings & Facilities	41.19	-
County Executive	15.80	-
Finance Department	120.69	-
Printing Services	-	37,031.97
Human Resources	48.79	-
Information Systems	21.45	-
County Treasurer	100.35	-
Corporation Counsel	44.07	-
Central Courts	416.30	-
Sheriff	955.90	-
Child Support	383.66	-
Human Services	2,399.07	-
Behavioral Health	416.27	-
Ridgewood Care Center	517.40	-
Workforce Development	17.16	-
Communications	108.67	-
Detention Center	76.96	-
Jail & Jail Alternatives	532.35	-
Real Property Lister	-	-
Register of Deeds	143.54	-
County Clerk	128.65	-
District Attorney	202.41	-
Victim Witness	46.09	-
Victim Advocate	-	-
Emergency Management	12.09	-
Planning & Development Services	55.15	-
Harbor / Marina	24.20	-
UW Extension	122.55	-
Parks w/Golf Course	71.08	-
Highway w/Fleet	259.63	-
Land Conservation	13.77	-
Lakeshores Library	-	-
Veterans Service	48.51	-
Medical Examiner	47.99	-
Courts & Judicial	-	-
Other Departments	14.65	-
	<u>7,406.39</u>	<u>37,031.97</u>



**DEPARTMENT 7
FISCAL 2014**

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

Racine County provides printing and mail delivery services for departments. Costs have been allocated as follows:

- **Printing Services:** Related costs have been allocated based on the printing charges by department during 2014.
- **Postage/Mail:** Costs related to the processing of mail have been allocated based on postage charges by department during 2014.

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



**DEPARTMENT 7
FISCAL 2014**

RACINE COUNTY, WISCONSIN

PRINTING / MAIL SERVICES

DEPARTMENTAL COSTS BY FUNCTION

Department: Printing Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
Expenditures:				
Salaries & Wages	38,427.19	5,764.08	26,899.03	5,764.08
Fringe Benefits	16,805.52	2,520.83	11,763.86	2,520.83
Contracted Services - Mail	3,420.00			3,420.00
Contracted Services - Courier	15,538.00			15,538.00
Contracted Services - Print/Mail Help	18,461.41	18,461.41		
MC -Copy & Printing	123,525.65		123,525.65	
Equipment Repairs	56.02		56.02	
Telephone	141.87	141.87		
Public Liability Insurance	614.84	614.84		
Equipment Lease	105,600.05		105,600.05	
Paper	330.77		330.77	
Supplies	391.93		391.93	
Printing	1,188.86		1,188.86	
Postage	7,057.35			7,057.35
Small Items of Equipment	3,264.00	3,264.00		
Capital Purchases	113,337.80	113,337.80		
Total Expenditures	448,161.26	144,104.83	269,756.18	34,300.26
Cost Adjustments:				
TVCCOG Revenue	(11,027.59)		(11,027.59)	
Copier Pool Revenues	(302,391.30)		(302,391.30)	
Total Cost Adjustments	(313,418.89)	-	(313,418.89)	-
General & Administrative Allocation	(0.00)	(144,104.83)	127,848.53	16,256.30
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	2,825.45	-	2,506.72	318.74
Equipment Depreciation	11,960.64	-	10,611.37	1,349.27
Special Accounting	2,817.44	-	2,499.61	317.83
Buildings & Facilities	11,724.74	-	10,402.08	1,322.65
County Executive	917.73	-	814.20	103.53
Finance Department	57,665.13	-	51,160.00	6,505.14
Total 1st Allocation	87,911.14	-	77,993.98	9,917.15
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	222,653.51	-	162,179.80	60,473.71
2nd Allocation				
Building Depreciation	1.07	-	0.95	0.12
Equipment Depreciation	7.88	-	6.99	0.89
Special Accounting	10.65	-	9.45	1.20
Buildings & Facilities	692.81	-	614.65	78.15
County Executive	163.90	-	145.41	18.49
Finance Department	4,423.92	-	3,924.86	499.06
Printing Services	3,642.35	-	3,231.46	410.89
Human Resources	796.52	-	706.67	89.85
Information Systems	2,905.48	-	2,577.71	327.76
County Treasurer	234.46	-	208.01	26.45
Corporation Counsel	-	-	-	-
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	12,879.04	-	11,426.17	1,452.87
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	12,879.04	-	11,426.17	1,452.87
Total Incoming Costs	100,790.17	-	89,420.15	11,370.02
Total Allocated Cost	\$ 235,532.54	\$ -	\$ 173,605.96	\$ 61,926.58



**DEPARTMENT 7
FISCAL 2014**

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

Department: Printing Services
Function: Printing Services

Total 1st Tier Allocation	\$ 162,179.80
Total 2nd Tier Allocation	11,426.17
Total Allocated Cost	\$ 173,605.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	41.32	0.03%	55.01	-	55.01	-	55.01
County Executive	1,125.76	0.92%	1,498.67	-	1,498.67	-	1,498.67
Finance Department	520.83	0.43%	693.35	-	693.35	-	693.35
Printing Services	1,188.86	0.98%	1,582.67	-	1,582.67	-	1,582.67
Human Resources	1,397.93	1.15%	1,860.99	-	1,860.99	134.28	1,995.28
Information Systems	215.92	0.18%	287.44	-	287.44	20.74	308.18
County Treasurer	2,543.88	2.09%	3,386.53	-	3,386.53	244.36	3,630.90
Corporation Counsel	423.20	0.35%	563.38	-	563.38	40.65	604.04
Central Courts	12,069.63	9.91%	16,067.67	-	16,067.67	1,159.40	17,227.07
Sheriff	4,045.38	3.32%	5,385.40	-	5,385.40	388.60	5,774.00
Child Support	3,233.98	2.65%	4,305.23	-	4,305.23	310.66	4,615.88
Human Services	43,125.93	35.40%	57,411.30	-	57,411.30	4,142.66	61,553.96
Behavioral Health	10,229.57	8.40%	13,618.09	-	13,618.09	982.65	14,600.74
Ridgewood Care Center	5,987.24	4.91%	7,970.50	-	7,970.50	575.13	8,545.63
Detention Center	5.78	0.00%	7.69	-	7.69	0.56	8.25
Communications	12.76	0.01%	16.99	-	16.99	1.23	18.21
Jail & Jail Alternatives	5,157.89	4.23%	6,866.43	-	6,866.43	495.47	7,361.89
Real Property Lister	1,898.65	1.56%	2,527.57	-	2,527.57	182.38	2,709.96
Register of Deeds	418.20	0.34%	556.73	-	556.73	40.17	596.90
County Clerk	352.42	0.29%	469.16	-	469.16	33.85	503.01
District Attorney	4,089.21	3.36%	5,443.75	-	5,443.75	392.81	5,836.56
Victim Witness	155.73	0.13%	207.32	-	207.32	14.96	222.27
Victim Advocate	610.03	0.50%	812.10	-	812.10	58.60	870.70
Emergency Management	113.41	0.09%	150.98	-	150.98	10.89	161.87
Planning & Development Services	17.15	0.01%	22.83	-	22.83	1.65	24.48
Harbor / Marina	104.65	0.09%	139.32	-	139.32	10.05	149.37
UW Extension	1,509.25	1.24%	2,009.19	-	2,009.19	144.98	2,154.16
Parks w/Golf Course	1,340.73	1.10%	1,784.84	-	1,784.84	128.79	1,913.63
Highway w/Fleet	1,003.83	0.82%	1,336.35	-	1,336.35	96.43	1,432.77
Land Conservation	11.73	0.01%	15.62	-	15.62	1.13	16.74
Veterans Service	178.72	0.15%	237.92	-	237.92	17.17	255.09
Medical Examiner	36.95	0.03%	49.19	-	49.19	3.55	52.74
Other Departments	18,658.88	15.32%	24,839.59	-	24,839.59	1,792.37	26,631.96
Total	121,825.40	100.00%	162,179.80	-	162,179.80	11,426.17	173,605.96

Allocation Basis: Printing Charges by Department During 2014

Allocation Source: Accounting Records & Reports



**DEPARTMENT 7
FISCAL 2014**

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

Department: Printing Services
Function: Postage/Mail

Total 1st Tier Allocation \$ 60,473.71
Total 2nd Tier Allocation 1,452.87
Total Allocated Cost \$ 61,926.58

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Printing Services	7,057.35	3.41%	2,059.68	-	2,059.68	-	2,059.68
Human Resources	1,450.48	0.70%	423.32	-	423.32	10.53	433.85
County Treasurer	25,989.01	12.54%	7,584.88	-	7,584.88	188.65	7,773.53
Central Courts	49,602.08	23.94%	14,476.34	-	14,476.34	360.05	14,836.39
Sheriff	9,104.26	4.39%	2,657.07	-	2,657.07	66.09	2,723.16
Child Support	28,674.92	13.84%	8,368.76	-	8,368.76	208.15	8,576.91
Human Services	38,943.61	18.79%	11,365.67	-	11,365.67	282.69	11,648.36
Ridgewood Care Center	6,858.26	3.31%	2,001.58	-	2,001.58	49.78	2,051.36
Detention Center	563.89	0.27%	164.57	-	164.57	4.09	168.66
Behavioral Health	6,041.45	2.92%	1,763.19	-	1,763.19	43.85	1,807.05
Register of Deeds	7,160.56	3.46%	2,089.81	-	2,089.81	51.98	2,141.78
County Clerk	4,224.26	2.04%	1,232.85	-	1,232.85	30.66	1,263.51
District Attorney	3,797.93	1.83%	1,108.42	-	1,108.42	27.57	1,135.99
Victim Witness	3,786.41	1.83%	1,105.06	-	1,105.06	27.49	1,132.55
Victim Advocate	1,005.95	0.49%	293.59	-	293.59	7.30	300.89
Planning & Development Services	4,259.53	2.06%	1,243.14	-	1,243.14	30.92	1,274.06
Harbor / Marina	1,138.81	0.55%	332.36	-	332.36	8.27	340.63
UW Extension	4,785.36	2.31%	1,396.60	-	1,396.60	34.74	1,431.34
Parks w/Golf Course	14.31	0.01%	4.18	-	4.18	0.10	4.28
Highway w/Fleet	624.48	0.30%	182.25	-	182.25	4.53	186.79
Land Conservation	194.04	0.09%	56.63	-	56.63	1.41	58.04
Veterans Service	1,931.63	0.93%	563.75	-	563.75	14.02	577.77
Total	207,208.58	100.00%	60,473.71	-	60,473.71	1,452.87	61,926.58

Allocation Basis: Postage Charges by Department During 2014

Allocation Source: Accounting Records & Reports



**DEPARTMENT 7
FISCAL 2014**

RACINE COUNTY, WISCONSIN

PRINTING / MAIL SERVICES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Printing Services

<u>Grantee Department</u>	<u>Total</u>	<u>Printiing Services</u>	<u>Postage/Mail</u>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Buildings & Facilities	55.01	55.01	-
County Executive	1,498.67	1,498.67	-
Finance Department	693.35	693.35	-
Printing Services	3,642.35	1,582.67	2,059.68
Human Resources	2,429.13	1,995.28	433.85
Information Systems	308.18	308.18	-
County Treasurer	11,404.43	3,630.90	7,773.53
Corporation Counsel	604.04	604.04	-
Central Courts	32,063.47	17,227.07	14,836.39
Sheriff	8,497.16	5,774.00	2,723.16
Child Support	13,192.79	4,615.88	8,576.91
Human Services	73,202.32	61,553.96	11,648.36
Behavioral Health	16,407.79	14,600.74	1,807.05
Ridgewood Care Center	10,596.99	8,545.63	2,051.36
Workforce Development	-	-	-
Communications	18.21	18.21	-
Detention Center	176.91	8.25	168.66
Jail & Jail Alternatives	7,361.89	7,361.89	-
Real Property Lister	2,709.96	2,709.96	-
Register of Deeds	2,738.68	596.90	2,141.78
County Clerk	1,766.52	503.01	1,263.51
District Attorney	6,972.55	5,836.56	1,135.99
Victim Witness	1,354.82	222.27	1,132.55
Victim Advocate	1,171.59	870.70	300.89
Emergency Management	161.87	161.87	-
Planning & Development Services	1,298.54	24.48	1,274.06
Harbor / Marina	490.00	149.37	340.63
UW Extension	3,585.50	2,154.16	1,431.34
Parks w/Golf Course	1,917.91	1,913.63	4.28
Highway w/Fleet	1,619.56	1,432.77	186.79
Land Conservation	74.78	16.74	58.04
Lakeshores Library	-	-	-
Veterans Service	832.85	255.09	577.77
Medical Examiner	52.74	52.74	-
Courts & Judicial	-	-	-
Other Departments	26,631.96	26,631.96	-
	235,532.54	173,605.96	61,926.58



**DEPARTMENT 8
FISCAL 2014**

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

Costs for this department have been functionalized as follows based on Personnel Activity Reports (PARs) completed for activity during 2014:

- **Personnel Administration** - The Human Resources Department manages all personnel functions and services for Racine County including contract negotiations, labor relations, recruitment, coordinating employee benefit programs including Health Insurance, managing the Affirmative Action program and maintaining employee's personnel records. These activities have been classified as "Personnel" and related costs have been allocated based on the number of employees by department.
- **Payroll Services** - Payroll related services provided by Human Resources have been allocated based on the number of Payroll Disbursements by Department during 2014.
- **Department Specific** - Costs related to testing or other services benefiting specific departments have been allocated directly to the respective department(s).

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

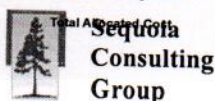


**DEPARTMENT 8
FISCAL 2014**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Expenditures:					
Salaries & Wages	446,089.30	97,247.47	307,801.62	41,040.22	
Fringe Benefits	143,204.62	31,218.61	98,811.19	13,174.83	
Consultants	12,000.00		12,000.00		
Civil Service Testing	3,874.87				
Per Diems	1,400.00				3,874.87
Telephone	1,053.46	1,053.46			1,400.00
Public Liability Expense	7,137.43	7,137.43			
Travel	1,561.40	1,561.40			
Travel -Civil Service Related	188.09				188.09
Training	1,209.00		1,209.00		
Recruitment	883.30		883.30		
Office Supplies	659.40	659.40			
Copy Cost	1,587.42	1,587.42			
Printing	645.23	645.23			
Publications	218.40	218.40			
Postage	714.42	714.42			
Dues	412.00	412.00			
Miscellaneous Employee Events/Activity	29,843.30		29,843.30		
Safety	15,376.48				15,376.48
Equipment	426.86		426.86		
Total Expenditures	668,484.98	142,455.23	450,975.26	54,215.04	20,839.44
Disallowed / Capitalized	-	-	-	-	-
Cost Adjustments:					
Vending Machine Revenue	(3,749.93)				(3,749.93)
Donations	(797.00)				(797.00)
Employee Activity Revenue	(26,291.80)		(26,291.80)		(797.00)
Total Cost Adjustments	(30,838.73)	-	(26,291.80)	-	(4,546.93)
General & Administrative Allocation	(0.00)	(142,455.23)	125,695.80	16,759.44	-
Incoming Costs					
1st Allocation					
Building Depreciation	3,223.83		2,844.55	379.27	-
Equipment Depreciation	-		-	-	-
Special Accounting	1,014.60		895.23	119.36	-
Buildings & Facilities	13,377.87		11,804.00	1,573.87	-
County Executive	1,151.14		1,015.71	135.43	-
Finance Department	8,201.30		7,236.44	964.86	-
Printing Services	2,284.31		2,015.57	268.74	-
Total 1st Allocation	29,253.04	-	25,811.51	3,441.53	-
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	666,899.29	-	576,190.77	74,416.01	16,292.51
2nd Allocation					
Building Depreciation	1.22		1.08	0.14	-
Equipment Depreciation	-		-	-	-
Special Accounting	4.27		3.77	0.50	-
Buildings & Facilities	790.49		697.49	93.00	-
County Executive	204.77		180.68	24.09	-
Finance Department	647.59		571.40	76.19	-
Printing Services	144.81		127.78	17.04	-
Human Resources	15,756.37		13,902.68	1,853.69	-
Information Systems	48,338.34		42,651.47	5,686.86	-
County Treasurer	784.97		692.62	92.35	-
Corporation Counsel	23,827.33		21,024.11	2,803.21	-
Central Courts	-		-	-	-
Sheriff	-		-	-	-
Total 2nd Allocation	90,500.14	-	79,853.07	10,647.08	-
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 2nd Tier Allocation	90,500.14	-	79,853.07	10,647.08	-
Total Incoming Costs	119,753.18	-	105,564.57	14,088.61	-
Total Allocated Costs	\$ 757,399.43	\$ -	\$ 656,043.83	\$ 85,063.09	\$ 16,292.51



**DEPARTMENT 8
FISCAL 2014**

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

Department: Human Resources
Function: Personnel Administration

Total 1st Tier Allocation \$ 576,190.77
Total 2nd Tier Allocation 79,853.07
Total Allocated Cost \$ 656,043.83

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Buildings & Facilities	13.0000	1.59%	9,158.13		9,158.13		9,158.13
County Executive	2.1750	0.27%	1,532.23		1,532.23		1,532.23
Finance Department	12.9000	1.58%	9,087.68		9,087.68		9,087.68
Printing Services	1.0000	0.12%	704.47		704.47		704.47
Human Resources	6.0000	0.73%	4,226.83		4,226.83		4,226.83
Information Systems	6.0000	0.73%	4,226.83		4,226.83		4,226.83
County Treasurer	5.0000	0.61%	3,522.36		3,522.36	612.03	4,838.86
Corporation Counsel	5.1000	0.62%	3,592.80		3,592.80	520.23	4,113.03
Central Courts	29.7500	3.64%	20,958.03		20,958.03	3,034.67	23,992.69
Sheriff	122.0000	14.92%	85,945.52		85,945.52	12,444.69	98,390.21
Child Support	21.5000	2.63%	15,146.14		15,146.14	2,193.12	17,339.26
Human Services	77.1500	9.43%	54,349.98		54,349.98	7,869.73	62,219.71
Behavioral Health	18.7000	2.29%	13,173.62		13,173.62	1,907.51	15,081.12
Ridgewood Care Center	162.4750	19.86%	114,459.01		114,459.01	16,573.36	131,032.37
Workforce Development	35.7500	4.37%	25,184.86		25,184.86	3,646.70	28,831.56
Communications	51.0000	6.24%	35,928.05		35,928.05	5,202.29	41,130.33
Detention Center	28.5000	3.48%	20,077.44		20,077.44	2,907.16	22,984.60
Jail & Jail Alternatives	96.0750	11.75%	67,682.10		67,682.10	9,800.19	77,482.29
Real Property Lister	1.0000	0.12%	704.47		704.47	102.01	806.48
Register of Deeds	6.0000	0.73%	4,226.83		4,226.83	612.03	4,838.86
County Clerk	4.2500	0.52%	2,994.00		2,994.00	433.52	3,427.53
District Attorney	8.8000	1.08%	6,199.35		6,199.35	897.65	7,097.00
Victim Witness	5.0000	0.61%	3,522.36		3,522.36	510.03	4,032.39
Victim Advocate	1.0000	0.12%	704.47		704.47	102.01	806.48
Emergency Management	1.1750	0.14%	827.75		827.75	119.86	947.61
Planning & Development Services	5.5850	0.68%	3,934.47		3,934.47	569.70	4,504.17
Parks w/Golf Course	10.3100	1.26%	7,263.10		7,263.10	1,051.68	8,314.78
Highway w/Fleet	54.3850	6.65%	38,312.68		38,312.68	5,547.58	43,860.26
Land Conservation	2.0000	0.24%	1,408.94		1,408.94	204.01	1,612.95
Veterans Service	2.0000	0.24%	1,408.94		1,408.94	204.01	1,612.95
Medical Examiner	1.0750	0.13%	757.31		757.31	109.66	866.96
Other Departments	21.2500	2.60%	14,970.02		14,970.02	2,167.62	17,137.64
Total	817.9050	100.00%	576,190.77	-	576,190.77	79,853.07	656,043.83

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



**DEPARTMENT 8
FISCAL 2014**

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

Department: Human Resources
Function: Payroll

Total 1st Tier Allocation \$ 74,416.01
Total 2nd Tier Allocation 10,647.08
Total Allocated Cost \$ 85,063.09

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Buildings & Facilities	347	1.59%	1,183.05		1,183.05	-	1,183.05
County Executive	58	0.27%	197.74		197.74	-	197.74
Finance Department	344	1.58%	1,172.82		1,172.82	-	1,172.82
Printing Services	27	0.12%	92.05		92.05	-	92.05
Human Resources	160	0.73%	545.50		545.50	-	545.50
Information Systems	160	0.73%	545.50		545.50	81.54	627.04
County Treasurer	133	0.61%	453.44		453.44	67.78	521.23
Corporation Counsel	136	0.62%	463.67		463.67	69.31	532.98
Central Courts	794	3.64%	2,707.03		2,707.03	404.66	3,111.69
Sheriff	3256	14.92%	11,100.86		11,100.86	1,659.42	12,760.28
Child Support	574	2.63%	1,956.97		1,956.97	292.54	2,249.51
Human Services	2059	9.43%	7,019.86		7,019.86	1,049.37	8,069.23
Behavioral Health	499	2.29%	1,701.27		1,701.27	254.31	1,955.58
Ridgewood Care Center	4336	19.87%	14,782.97		14,782.97	2,209.84	16,992.81
Workforce Development	954	4.37%	3,252.53		3,252.53	486.21	3,738.73
Communications	1361	6.24%	4,640.13		4,640.13	693.63	5,333.77
Detention Center	761	3.49%	2,594.52		2,594.52	387.84	2,982.36
Jail & Jail Alternatives	2564	11.75%	8,741.59		8,741.59	1,306.74	10,048.33
Real Property Lister	27	0.12%	92.05		92.05	13.76	105.81
Register of Deeds	160	0.73%	545.50		545.50	81.54	627.04
County Clerk	113	0.52%	385.26		385.26	57.59	442.85
District Attorney	235	1.08%	801.20		801.20	119.77	920.97
Victim Witness	133	0.61%	453.44		453.44	67.78	521.23
Victim Advocate	27	0.12%	92.05		92.05	13.76	105.81
Emergency Management	31	0.14%	105.69		105.69	15.80	121.49
Planning & Development Services	149	0.68%	507.99		507.99	75.94	583.93
Parks w/Golf Course	275	1.26%	937.57		937.57	140.15	1,077.73
Highway w/Fleet	1451	6.65%	4,946.98		4,946.98	739.50	5,686.48
Land Conservation	53	0.24%	180.70		180.70	27.01	207.71
Veterans Service	53	0.24%	180.70		180.70	27.01	207.71
Medical Examiner	29	0.13%	98.87		98.87	14.78	113.65
Other Departments	568	2.60%	1,936.51		1,936.51	289.48	2,225.99
Total	21,827.00	100.00%	74,416.01	-	74,416.01	10,647.08	85,063.09

Allocation Basis: Payroll Disbursements by Department During 2014
Allocation Source: Finance Department Records and Reports

**DEPARTMENT 8
FISCAL 2014**

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

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

Total 1st Tier Allocation \$ 16,292.51
Total 2nd Tier Allocation -
Total Allocated Cost \$ 16,292.51

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Human Resources	14,049.48	67.42%	10,984.04		10,984.04	-	10,984.04
Sheriff	2,272.98	10.91%	1,777.05		1,777.05	-	1,777.05
Jail & Jail Alternatives	1,789.98	8.59%	1,399.42		1,399.42	-	1,399.42
Highway w/Fleet	1,327.00	6.37%	1,037.46		1,037.46	-	1,037.46
Other Departments	1,400.00	6.72%	1,094.54		1,094.54	-	1,094.54
Total	20,839.44	100.00%	16,292.51	-	16,292.51	-	16,292.51

Allocation Basis: **Direct Allocation to Benefiting Department(s)**
Allocation Source: **Financial Statements, Records and Reports**

**DEPARTMENT 8
FISCAL 2014**

RACINE COUNTY, WISCONSIN

HUMAN RESOURCES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department:	Human Resources			
<u>Grantee Department</u>	Total	Personnel Administration	Payroll	Department Specific
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Special Accounting	-	-	-	-
Buildings & Facilities	10,341.18	9,158.13	1,183.05	-
County Executive	1,729.97	1,532.23	197.74	-
Finance Department	10,260.50	9,087.68	1,172.82	-
Printing Services	796.52	704.47	92.05	-
Human Resources	15,756.37	4,226.83	545.50	10,984.04
Information Systems	5,465.90	4,838.86	627.04	-
County Treasurer	4,553.61	4,032.39	521.23	-
Corporation Counsel	4,646.02	4,113.03	532.98	-
Central Courts	27,104.38	23,992.69	3,111.69	-
Sheriff	112,927.54	98,390.21	12,760.28	1,777.05
Child Support	19,588.77	17,339.26	2,249.51	-
Human Services	70,288.94	62,219.71	8,069.23	-
Behavioral Health	17,036.71	15,081.12	1,955.58	-
Ridgewood Care Center	148,025.18	131,032.37	16,992.81	-
Workforce Development	32,570.29	28,831.56	3,738.73	-
Communications	46,464.10	41,130.33	5,333.77	-
Detention Center	25,966.96	22,984.60	2,982.36	-
Jail & Jail Alternatives	88,930.04	77,482.29	10,048.33	1,399.42
Real Property Lister	912.29	806.48	105.81	-
Register of Deeds	5,465.90	4,838.86	627.04	-
County Clerk	3,870.38	3,427.53	442.85	-
District Attorney	8,017.96	7,097.00	920.97	-
Victim Witness	4,553.61	4,032.39	521.23	-
Victim Advocate	912.29	806.48	105.81	-
Emergency Management	1,069.10	947.61	121.49	-
Planning & Development Services	5,088.11	4,504.17	583.93	-
Harbor / Marina	-	-	-	-
UW Extension	-	-	-	-
Parks w/Golf Course	9,392.51	8,314.78	1,077.73	-
Highway w/Fleet	50,584.20	43,860.26	5,686.48	1,037.46
Land Conservation	1,820.66	1,612.95	207.71	-
Lakeshores Library	-	-	-	-
Veterans Service	1,820.66	1,612.95	207.71	-
Medical Examiner	980.61	866.96	113.65	-
Courts & Judicial	-	-	-	-
Other Departments	20,458.17	17,137.64	2,225.99	1,094.54
	757,399.43	656,043.83	85,063.09	16,292.51



**RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
NATURE AND EXTENT OF SERVICES**

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

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

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

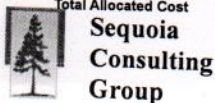


**DEPARTMENT 9
FISCAL 2014**

**RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS**

Department: Information Systems DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services	Telephone	Departmental Costs
Expenditures:						
Salaries & Wages	351,804.34		345,769.52	6,034.82		
Fringe Benefits	101,252.64		99,121.88	2,130.76		
Contracted Services	20,583.68		19,954.23			629.45
Consultants	836.76		836.76			
Telephone	1,918.91				1,918.91	
Public Liability Coverage	5,628.87		5,628.87			
Travel & Training	6,345.28	6,338.00		7.28		
Office Supplies	1,595.65	1,499.14		96.51		
Copy Cost	697.92	697.92				
Printing	215.92	215.92				
Dues	50.00	50.00				
Advertising	337.19	337.19				
Equipment	3,814.00	3,814.00				
Desktop Support	416,388.79		415,128.18	1,260.61		
Software Maintenance	201,674.15		82,201.20			119,472.95
Hardware Maintenance	33,733.43		30,160.57			3,572.86
Technical Supplies	3,236.80		3,236.80			
Infrastructure Support	38,936.81		38,936.81			
Technology Refresh	111,189.11		111,189.11			
Total Expenditures	1,300,240.25	12,952.17	1,152,163.93	9,529.98	1,918.91	123,675.26
Disallowed / Capitalized	-	-	-	-	-	-
Cost Adjustments:						
TVCCOG Revenue	(54,815.52)		(54,815.52)			
Total Cost Adjustments	(54,815.52)	-	(54,815.52)	-	-	-
General & Administrative Allocation	0.00	(12,952.17)	12,729.99	222.18	-	-
Incoming Costs						
1st Allocation						
Building Depreciation	13,348.64	-	13,119.66	228.98	-	-
Equipment Depreciation	182,081.76	-	86,033.64	-	96,048.14	-
Special Accounting	1,340.32	-	1,317.33	22.99	-	-
Buildings & Facilities	55,392.69	-	54,442.49	950.20	-	-
County Executive	1,199.24	-	1,178.67	20.57	-	-
Finance Department	10,382.63	-	10,204.53	178.10	-	-
Printing Services	287.44	-	282.51	4.93	-	-
Human Resources	4,772.33	-	4,690.46	81.86	-	-
Total 1st Allocation	268,805.08	-	171,269.30	1,487.64	96,048.14	-
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-
Total 1st Tier Allocation	1,514,229.81	-	1,281,347.69	11,239.80	97,967.05	123,675.26
2nd Allocation						
Building Depreciation	5.05	-	4.96	0.09	-	-
Equipment Depreciation	119.99	-	56.70	-	63.30	-
Special Accounting	5.64	-	5.55	0.10	-	-
Buildings & Facilities	3,273.12	-	3,216.97	56.15	-	-
County Executive	213.37	-	209.71	3.66	-	-
Finance Department	824.00	-	809.87	14.13	-	-
Printing Services	20.74	-	20.39	0.36	-	-
Human Resources	693.58	-	681.68	11.90	-	-
Information Systems	30,594.21	-	30,069.40	524.81	-	-
County Treasurer	153.67	-	151.03	2.64	-	-
Corporation Counsel	4,399.23	-	4,323.77	75.46	-	-
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total 2nd Allocation	40,302.60	-	39,550.02	689.29	63.30	-
General & Administrative Allocation	-	-	-	-	-	-
Total 2nd Tier Allocation	40,302.60	-	39,550.02	689.29	63.30	-
Unallocated	-	-	-	-	-	-
Total Incoming Costs	309,107.68	-	210,819.31	2,176.93	96,111.43	-
Total Allocated Cost	\$ 1,554,532.41	\$ -	\$ 1,320,897.71	\$ 11,929.09	\$ 98,030.34	\$ 123,675.26



**DEPARTMENT 9
FISCAL 2014**

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

Department: Information Systems
Function: Computer Operations

Total 1st Tier Allocation	\$ 1,281,347.69
Total 2nd Tier Allocation	<u>39,550.02</u>
Total Allocated Cost	\$ 1,320,897.71

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Buildings & Facilities	9.0	0.96%	12,294.38		12,294.38	-	12,294.38
County Executive	3.0	0.32%	4,098.13		4,098.13	-	4,098.13
Finance Department	20.0	2.13%	27,320.85		27,320.85	-	27,320.85
Printing Services	2.0	0.21%	2,732.08		2,732.08	-	2,732.08
Human Resources	5.0	0.53%	6,830.21		6,830.21	-	6,830.21
Information Systems	21.0	2.24%	28,686.89		28,686.89	-	28,686.89
County Treasurer	7.0	0.75%	9,562.30		9,562.30	315.32	9,877.62
Corporation Counsel	6.0	0.64%	8,196.25		8,196.25	270.27	8,466.53
Central Courts	5.0	0.53%	6,830.21		6,830.21	225.23	7,055.44
Sheriff	65.0	6.93%	88,792.75		88,792.75	2,927.96	91,720.71
Child Support	52.0	5.54%	71,034.20		71,034.20	2,342.37	73,376.57
Human Services	351.0	37.42%	479,480.85		479,480.85	15,811.00	495,291.85
Behavioral Health	86.0	9.17%	117,479.64		117,479.64	3,873.92	121,353.56
Workforce Development	5.0	0.53%	6,830.21		6,830.21	225.23	7,055.44
Detention Center	4.0	0.43%	5,464.17		5,464.17	180.18	5,644.35
Ridgewood Care Center	85.0	9.06%	116,113.60		116,113.60	3,828.87	119,942.47
Communications	28.0	2.99%	38,249.18		38,249.18	1,261.28	39,510.46
Jail & Jail Alternatives	77.0	8.21%	105,185.26		105,185.26	3,468.51	108,653.77
Real Property Lister	2.0	0.21%	2,732.08		2,732.08	90.09	2,822.18
Register of Deeds	14.0	1.49%	19,124.59		19,124.59	630.64	19,755.23
County Clerk	9.0	0.96%	12,294.38		12,294.38	405.41	12,699.79
Emergency Management	12.0	1.28%	16,392.51		16,392.51	540.55	16,933.05
Harbor / Marina	5.0	0.53%	6,830.21		6,830.21	225.23	7,055.44
UW Extension	21.0	2.24%	28,686.89		28,686.89	945.96	29,632.85
Highway w/Fleet	39.0	4.16%	53,275.65		53,275.65	1,756.78	55,032.43
Medical Examiner	3.0	0.32%	4,098.13		4,098.13	135.14	4,233.26
Other Departments	2.0	0.21%	2,732.08		2,732.08	90.09	2,822.18
Total	938.0	100.00%	1,281,347.69	-	1,281,347.69	39,550.02	1,320,897.71

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



**DEPARTMENT 9
FISCAL 2014**

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

Department: Information Systems
Function: Child Support and Human Services

Total 1st Tier Allocation \$ 11,239.80
Total 2nd Tier Allocation 689.29
Total Allocated Cost \$ 11,929.09

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	3,443.14	36.13%	4,060.89	(3,443.14)	617.75	249.04	866.79
Human Services	6,086.84	63.87%	7,178.91	(6,086.84)	1,092.07	440.25	1,532.32
Total	<u>9,529.98</u>	<u>100.00%</u>	<u>11,239.80</u>	<u>(9,529.98)</u>	<u>1,709.82</u>	<u>689.29</u>	<u>2,399.11</u>

Allocation Basis: Direct Allocation to Benefiting Department during 2014

Allocation Source: IS Department Records and Reports



**DEPARTMENT 9
FISCAL 2014**

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

Department: Information Systems
Function: Telephone

Total 1st Tier Allocation	\$ 97,967.05
Total 2nd Tier Allocation	63.30
Total Allocated Cost	\$ 98,030.34

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	28.0	2.48%	2,427.50	-	2,427.50	-	2,427.50
County Executive	4.0	0.35%	346.79	-	346.79	-	346.79
Finance Department	15.0	1.33%	1,300.45	-	1,300.45	-	1,300.45
Printing Services	2.0	0.18%	173.39	-	173.39	-	173.39
Human Resources	7.0	0.62%	606.88	-	606.88	-	606.88
Information Systems	22.0	1.95%	1,907.32	-	1,907.32	-	1,907.32
County Treasurer	6.0	0.53%	520.18	-	520.18	0.36	520.54
Corporation Counsel	7.0	0.62%	606.88	-	606.88	0.42	607.30
Central Courts	127.0	11.24%	11,010.46	-	11,010.46	7.64	11,018.10
Sheriff	90.0	7.96%	7,802.69	-	7,802.69	5.42	7,808.10
Child Support	42.0	3.72%	3,641.25	-	3,641.25	2.53	3,643.78
Human Services	347.0	30.71%	30,083.69	-	30,083.69	20.88	30,104.56
Behavioral Health	85.0	7.52%	7,369.20	-	7,369.20	5.11	7,374.32
Ridgewood Care Center	89.0	7.88%	7,715.99	-	7,715.99	5.35	7,721.34
Communications	5.0	0.44%	433.48	-	433.48	0.30	433.78
Jail & Jail Alternatives	77.0	6.81%	6,675.63	-	6,675.63	4.63	6,680.26
Real Property Lister	3.0	0.27%	260.09	-	260.09	0.18	260.27
Register of Deeds	8.0	0.71%	693.57	-	693.57	0.48	694.05
County Clerk	11.0	0.97%	953.66	-	953.66	0.66	954.32
District Attorney	39.0	3.45%	3,381.16	-	3,381.16	2.35	3,383.51
Victim Witness	11.0	0.97%	953.66	-	953.66	0.66	954.32
Emergency Management	16.0	1.42%	1,387.14	-	1,387.14	0.96	1,388.11
UW Extension	36.0	3.19%	3,121.07	-	3,121.07	2.17	3,123.24
Highway w/Fleet	44.0	3.89%	3,814.65	-	3,814.65	2.65	3,817.29
Medical Examiner	6.0	0.53%	520.18	-	520.18	0.36	520.54
Other Departments	3.0	0.27%	260.09	-	260.09	0.18	260.27
Total	1,130	100.00%	97,967.05	-	97,967.05	63.30	98,030.34

Allocation Basis: Number of Telecommunications Lines Supported by IS

Allocation Source: IS Department



**DEPARTMENT 9
FISCAL 2014**

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

**Department: Information Systems
Function: Departmental Costs**

Total 1st Tier Allocation	\$	123,675.26
Total 2nd Tier Allocation		-
Total Allocated Cost	\$	123,675.26

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance Department	17,218.49	13.92%	17,218.49	-	17,218.49	-	17,218.49
Human Resources	40,901.25	33.07%	40,901.25	-	40,901.25	-	40,901.25
County Treasurer	2,474.28	2.00%	2,474.28	-	2,474.28	-	2,474.28
Sheriff	57,317.00	46.34%	57,317.00	-	57,317.00	-	57,317.00
Register of Deeds	5,134.78	4.15%	5,134.78	-	5,134.78	-	5,134.78
Other Departments	629.45	0.51%	629.45	-	629.45	-	629.45
Total	123,675.26	100.00%	123,675.26	-	123,675.26	-	123,675.26

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Systems Records and Reports



RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Systems

<u>Grantee Department</u>	Total	Computer Operations	Child Support and Human Services	Telephone	Departmental Costs
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Special Accounting	-	-	-	-	-
Buildings & Facilities	14,721.88	12,294.38	-	2,427.50	-
County Executive	4,444.91	4,098.13	-	346.79	-
Finance Department	45,839.79	27,320.85	-	1,300.45	17,218.49
Printing Services	2,905.48	2,732.08	-	173.39	-
Human Resources	48,338.34	6,830.21	-	606.88	40,901.25
Information Systems	30,594.21	28,686.89	-	1,907.32	-
County Treasurer	12,872.44	9,877.62	-	520.54	2,474.28
Corporation Counsel	9,073.82	8,466.53	-	607.30	-
Central Courts	18,073.54	7,055.44	-	11,018.10	-
Sheriff	156,845.81	91,720.71	-	7,808.10	57,317.00
Child Support	77,887.14	73,376.57	866.79	3,643.78	-
Human Services	526,928.74	495,291.85	1,532.32	30,104.56	-
Behavioral Health	128,727.88	121,353.56	-	7,374.32	-
Ridgewood Care Center	127,663.82	119,942.47	-	7,721.34	-
Workforce Development	7,055.44	7,055.44	-	-	-
Communications	39,944.24	39,510.46	-	433.78	-
Detention Center	5,644.35	5,644.35	-	-	-
Jail & Jail Alternatives	115,334.03	108,653.77	-	6,680.26	-
Real Property Lister	3,082.45	2,822.18	-	260.27	-
Register of Deeds	25,584.07	19,755.23	-	694.05	5,134.78
County Clerk	13,654.11	12,699.79	-	954.32	-
District Attorney	3,383.51	-	-	3,383.51	-
Victim Witness	954.32	-	-	954.32	-
Victim Advocate	-	-	-	-	-
Emergency Management	18,321.16	16,933.05	-	1,388.11	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	7,055.44	7,055.44	-	-	-
UW Extension	32,756.09	29,632.85	-	3,123.24	-
Parks w/Golf Course	-	-	-	-	-
Highway w/Fleet	58,849.72	55,032.43	-	3,817.29	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	-	-	-	-	-
Medical Examiner	4,753.80	4,233.26	-	520.54	-
Courts & Judicial	-	-	-	-	-
Other Departments	3,711.90	2,822.18	-	260.27	629.45
	<u>1,545,002.43</u>	<u>1,320,897.71</u>	<u>2,399.11</u>	<u>98,030.34</u>	<u>123,675.26</u>



**DEPARTMENT 10
FISCAL 2014**

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

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

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

- Receipts – Associated costs are allocated based on the number of general receipts processed by department 2014;
- Banking – Associated costs have been allocated to departments based on the number of Accounts Payable and Payroll disbursements processed during 2014.

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



**DEPARTMENT 10
FISCAL 2014**

RACINE COUNTY, WISCONSIN

COUNTY TREASURER

DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Banking	General Government
Expenditures:					
Salaries & Wages	249,376.31	128,428.80	50,872.77	2,992.52	67,082.23
Fringe Benefits	95,253.78	49,055.70	19,431.77	1,143.05	25,623.27
Title Expenses	31,850.00				31,850.00
Attorney Fees	1,000.00				1,000.00
Publications	328.11				328.11
C/S Technical Support	5,628.45	5,628.45			
Telephone	340.94	340.94			
Public Liability Insurance	3,990.02	3,990.02			
Advertising	1,559.79				1,559.79
Travel, Training, Conferences	1,383.54	1,383.54			
Office Supplies	1,180.74	1,180.74			
Paper	672.64	672.64			
Copy	3,264.60	3,264.60			
Printing	2,283.01	2,283.01			
Postage	21,079.42	21,079.42			
Dues	100.00	100.00			
Equipment	1,980.16	1,980.16			
Over/Short Tax Accounts	55.59				55.59
Total Expenditures	421,327.10	219,388.02	70,304.54	4,135.56	127,498.98
Disallowed / Capitalized	(249,180.17)				(249,180.17)
General & Administrative Allocation	-	(219,388.02)	92,278.67	5,428.16	121,681.19
Incoming Costs					
1st Allocation					
Building Depreciation	2,952.39		1,241.83	73.05	1,637.51
Equipment Depreciation	-		-	-	-
Special Accounting	790.05		332.31	19.55	438.19
Buildings & Facilities	12,251.48		5,153.20	303.13	6,795.15
County Executive	916.83		385.64	22.68	508.51
Finance Department	6,439.42		2,708.54	159.33	3,571.55
Printing Services	10,971.41		4,614.78	271.46	6,085.18
Human Resources	3,975.80		1,672.30	98.37	2,205.14
Information Systems	12,556.76		5,281.61	310.68	6,964.47
Total 1st Allocation	50,854.14	-	21,390.19	1,258.25	28,205.70
General & Administrative Allocation	-	-	-	-	-
Unallocated	(28,205.70)				(28,205.70)
Total 1st Tier Allocation	194,795.37	-	183,973.40	10,821.96	-
2nd Allocation					
Building Depreciation	1.12		0.47	0.03	0.62
Equipment Depreciation	-		-	-	-
Special Accounting	3.45		1.45	0.09	1.91
Buildings & Facilities	723.93		304.50	17.91	401.52
County Executive	163.05		68.58	4.03	90.44
Finance Department	507.98		213.66	12.57	281.74
Printing Services	433.01		182.13	10.71	240.17
Human Resources	577.81		243.04	14.30	320.48
Information Systems	315.68		132.78	7.81	175.09
County Treasurer	6,980.09		2,935.96	172.70	3,871.43
Corporation Counsel	19,676.24		8,276.19	486.83	10,913.21
Central Courts	-		-	-	-
Sheriff	-		-	-	-
Total 2nd Allocation	29,382.36	-	12,358.77	726.99	16,296.61
General & Administrative Allocation	-	-	-	-	-
Unallocated	(16,296.61)				(16,296.61)
Total 2nd Tier Allocation	13,085.75	-	12,358.77	726.99	-
Total Incoming Costs	35,734.19	-	33,748.96	1,985.23	-
Total Allocated Cost	\$ 207,881.12	\$ -	\$ 196,332.17	\$ 11,548.95	\$ 0.00



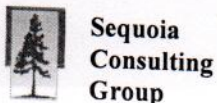
**DEPARTMENT 10
FISCAL 2014**

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

Department:	County Treasurer
Function:	Receipts
Total 1st Tier Allocation	\$ 183,973.40
Total 2nd Tier Allocation	<u>12,358.77</u>
Total Allocated Cost	\$ 196,332.17

Grantee Department	Allocation Units	Percentage	Gross Allocation	Direct Billed	Allocation	Allocation	Total Allocated
Buildings & Facilities	13.0	0.08%	154.20		154.20		154.20
Finance Department	22.0	0.14%	260.96		260.96	-	260.96
Printing Services	7.0	0.05%	83.03		83.03	-	83.03
Human Resources	60.0	0.39%	711.70		711.70	-	711.70
Information Systems	6.0	0.04%	71.17		71.17	-	71.17
County Treasurer	584.0	3.77%	6,927.17		6,927.17	-	6,927.17
Corporation Counsel	16.0	0.10%	189.79		189.79	13.34	203.13
Central Courts	768.0	4.95%	9,109.71		9,109.71	640.54	9,750.25
Sheriff	758.0	4.89%	8,991.09		8,991.09	632.20	9,623.29
Child Support	152.0	0.98%	1,802.96		1,802.96	126.77	1,929.74
Human Services	1094.0	7.05%	12,976.59		12,976.59	912.44	13,889.03
Behavioral Health	2191.0	14.13%	25,988.76		25,988.76	1,827.38	27,816.14
Ridgewood Care Center	1105.0	7.12%	13,107.07		13,107.07	921.61	14,028.68
Workforce Development	187.0	1.21%	2,218.12		2,218.12	155.97	2,374.08
Communications	28.0	0.17%	308.40		308.40	21.68	330.09
Detention Center	92.0	0.59%	1,091.27		1,091.27	76.73	1,168.00
Jail & Jail Alternatives	144.0	0.93%	1,708.07		1,708.07	120.10	1,828.17
Real Property Lister	6.0	0.04%	71.17		71.17	5.00	76.17
Register of Deeds	787.0	5.07%	9,335.08		9,335.08	656.39	9,991.47
County Clerk	488.0	3.15%	5,788.46		5,788.46	407.01	6,195.47
District Attorney	32.0	0.21%	379.57		379.57	26.69	406.26
Victim Witness	3.0	0.02%	35.58		35.58	2.50	38.09
Victim Advocate	6.0	0.04%	71.17		71.17	5.00	76.17
Emergency Management	5.0	0.03%	59.31		59.31	4.17	63.48
Planning & Development Services	208.0	1.34%	2,467.21		2,467.21	173.48	2,640.69
Harbor / Marina	5.0	0.03%	59.31		59.31	4.17	63.48
UW Extension	48.0	0.31%	569.36		569.36	40.03	609.39
Parks w/Golf Course	589.0	3.80%	6,986.48		6,986.48	491.25	7,477.73
Highway w/Fleet	94.0	0.61%	1,114.99		1,114.99	78.40	1,193.39
Land Conservation	51.0	0.33%	604.94		604.94	42.54	647.48
Veterans Service	11.0	0.07%	130.48		130.48	9.17	139.65
Medical Examiner	28.0	0.18%	332.12		332.12	23.35	355.48
Other Departments	5924.0	38.19%	70,268.11		70,268.11	4,940.84	75,208.95
Total	15,510.0	100.00%	183,973.40	-	183,973.40	12,358.77	196,332.17

Allocation Basis: Number of General Receipts Processed by Department During 2014
Allocation Source: Financial Department Records and Reports



**DEPARTMENT 10
FISCAL 2014**

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

Department: County Treasurer
Function: Banking

Total 1st Tier Allocation	\$	10,821.96
Total 2nd Tier Allocation		<u>726.99</u>
Total Allocated Cost	\$	11,548.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	927.0	2.32%	251.56		251.56		251.56
County Executive	106.0	0.27%	28.77		28.77		28.77
Finance Department	425.0	1.07%	115.33		115.33		115.33
Printing Services	558.0	1.40%	151.42		151.42		151.42
Human Resources	270.0	0.68%	73.27		73.27		73.27
Information Systems	304.0	0.76%	82.50		82.50		82.50
County Treasurer	195.0	0.49%	52.92		52.92	-	52.92
Corporation Counsel	195.0	0.49%	52.92		52.92	3.82	56.74
Central Courts	3,630.0	9.10%	985.07		985.07	71.14	1,056.22
Sheriff	4,591.0	11.51%	1,245.86		1,245.86	89.98	1,335.84
Child Support	850.0	2.13%	230.66		230.66	16.66	247.32
Human Services	5,982.0	15.00%	1,623.34		1,623.34	117.24	1,740.57
Behavioral Health	1,160.0	2.91%	314.79		314.79	22.73	337.52
Ridgewood Care Center	5,605.0	14.06%	1,521.03		1,521.03	109.85	1,630.88
Workforce Development	1,750.0	4.39%	474.90		474.90	34.30	509.19
Communications	1,513.0	3.79%	410.58		410.58	29.65	440.24
Detention Center	872.0	2.19%	236.63		236.63	17.09	253.72
Jail & Jail Alternatives	2,945.0	7.38%	799.18		799.18	57.72	856.90
Real Property Lister	27.0	0.07%	7.33		7.33	0.53	7.86
Register of Deeds	229.0	0.57%	62.14		62.14	4.49	66.63
County Clerk	180.0	0.45%	48.85		48.85	3.53	52.37
District Attorney	451.0	1.13%	122.39		122.39	8.84	131.23
Victim Witness	176.0	0.44%	47.76		47.76	3.45	51.21
Victim Advocate	54.0	0.14%	14.65		14.65	1.06	15.71
Emergency Management	55.0	0.14%	14.93		14.93	1.08	16.00
Planning & Development Services	262.0	0.66%	71.10		71.10	5.13	76.23
Harbor / Marina	17.0	0.04%	4.61		4.61	0.33	4.95
UW Extension	110.0	0.28%	29.85		29.85	2.16	32.01
Parks w/Golf Course	1,071.0	2.69%	290.64		290.64	20.99	311.63
Highway w/Fleet	2,997.0	7.52%	813.30		813.30	58.74	872.03
Land Conservation	105.0	0.26%	28.49		28.49	2.06	30.55
Veterans Service	96.0	0.24%	26.05		26.05	1.88	27.93
Medical Examiner	135.0	0.34%	36.63		36.63	2.65	39.28
Other Departments	2,036.0	5.11%	552.51		552.51	39.90	592.41
Total	39,879.0	100.00%	10,821.96	-	10,821.96	726.99	11,548.95

Allocation Basis: Number of AP and Payroll Disbursements by Department During 2014

Allocation Source: Financial Records and Reports



**Sequoia
Consulting
Group**

**DEPARTMENT 10
FISCAL 2014**

RACINE COUNTY, WISCONSIN

COUNTY TREASURER

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	Total	Receipts	Banking
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Buildings & Facilities	405.76	154.20	251.56
County Executive	28.77	-	28.77
Finance Department	376.29	260.96	115.33
Printing Services	234.46	83.03	151.42
Human Resources	784.97	711.70	73.27
Information Systems	153.67	71.17	82.50
County Treasurer	6,980.09	6,927.17	52.92
Corporation Counsel	259.87	203.13	56.74
Central Courts	10,806.46	9,750.25	1,056.22
Sheriff	10,959.13	9,623.29	1,335.84
Child Support	2,177.06	1,929.74	247.32
Human Services	15,629.60	13,889.03	1,740.57
Behavioral Health	28,153.66	27,816.14	337.52
Ridgewood Care Center	15,659.56	14,028.68	1,630.88
Workforce Development	2,883.28	2,374.08	509.19
Communications	770.32	330.09	440.24
Detention Center	1,421.72	1,168.00	253.72
Jail & Jail Alternatives	2,685.07	1,828.17	856.90
Real Property Lister	84.03	76.17	7.86
Register of Deeds	10,058.10	9,991.47	66.63
County Clerk	6,247.84	6,195.47	52.37
District Attorney	537.49	406.26	131.23
Victim Witness	89.30	38.09	51.21
Victim Advocate	91.89	76.17	15.71
Emergency Management	79.48	63.48	16.00
Planning & Development Services	2,716.93	2,640.69	76.23
Harbor / Marina	68.42	63.48	4.95
UW Extension	641.40	609.39	32.01
Parks w/Golf Course	7,789.36	7,477.73	311.63
Highway w/Fleet	2,065.42	1,193.39	872.03
Land Conservation	678.03	647.48	30.55
Lakeshores Library	-	-	-
Veterans Service	167.58	139.65	27.93
Medical Examiner	394.76	355.48	39.28
Courts & Judicial	-	-	-
Other Departments	75,801.36	75,208.95	592.41
	207,881.12	196,332.17	11,548.95



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

The Racine County Corporation Counsel has the responsibility to review contracts and provide non-criminal legal advice and related services to County departments and the County Board. Costs associated with the providing review of contracts and related general counseling service to departments have been allocated based on an analysis of time/effort to benefiting departments during 2014 as provided by the Corporation Counsel staff. Services to the County Board and related committee activity have been assigned to "Other" and are appropriately excluded from further allocation.

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

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



**DEPARTMENT 11
FISCAL 2014**

RACINE COUNTY, WISCONSIN

CORPORATION COUNSEL

Department: Corporation Counsel

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Departmental Support
Expenditures:			
Salaries & Wages	416,677.68		416,677.68
Fringe Benefits	130,736.48		130,736.48
Computer Research	3,106.80	3,106.80	
Court Costs - Filing Fees	94.50	94.50	
R & M Equipment	51.00	51.00	
Witness Fees	30.52		30.52
Process Fees	164.15		164.15
Telephone	1,058.79	1,058.79	
Insurance	5,908.11	5,908.11	
Travel & Training	3,841.74	3,841.74	
Office Supplies	964.53	964.53	
Copy and Printing	1,857.00	1,857.00	
Publication & Dues	10,503.37	10,503.37	
Temporary Help	2,519.23		2,519.23
Records Shredding	4,237.50	4,237.50	
Total Expenditures	581,751.40	31,623.34	550,128.06
Disallowed / Capitalized	-		
General & Administrative Allocation	-	(31,623.34)	31,623.34
Cost Adjustments:			
Copier Revenue	(80.50)		(80.50)
Total Cost Adjustments	(80.50)	-	(80.50)
Incoming Costs			
1st Allocation			
Building Depreciation	2,545.32		2,545.32
Equipment Depreciation	-		-
Special Accounting	442.68		442.68
Buildings & Facilities	10,562.33		10,562.33
County Executive	929.65		929.65
Finance Department	5,209.37		5,209.37
Printing Services	563.38		563.38
Human Resources	4,056.48		4,056.48
Information Systems	8,803.13		8,803.13
County Treasurer	242.70		242.70
Total 1st Allocation	33,355.04	-	33,355.04
General & Administrative Allocation	-		
Unallocated	-		
Total 1st Tier Allocation	615,025.94	-	615,025.94
2nd Allocation			
Corporation Counsel	7,666.51		7,666.51
Central Courts	-		-
Sheriff	-		-
Building Depreciation	0.96		0.96
Equipment Depreciation	-		-
Special Accounting	1.80		1.80
Buildings & Facilities	624.12		624.12
County Executive	165.33		165.33
Finance Department	410.22		410.22
Printing Services	40.65		40.65
Human Resources	589.54		589.54
Information Systems	270.69		270.69
County Treasurer	17.17		17.17
Total 2nd Allocation	9,787.00	-	9,787.00
General & Administrative Allocation	-		
Unallocated	-		
Total 2nd Tier Allocation	9,787.00	-	9,787.00
Total Incoming Costs	43,142.04		43,142.04
Total Allocated Cost	\$ 624,812.94	\$ -	\$ 624,812.94



**DEPARTMENT 11
FISCAL 2014**

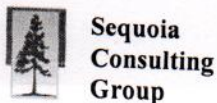
**RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
FUNCTIONAL COST ALLOCATIONS**

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation \$ 615,025.94
Total 2nd Tier Allocation 9,787.00
Total Allocated Cost \$ 624,812.94

	Allocation	Allocated Units Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	2,429.13	0.62%	3,833.26		3,833.26	-	3,833.26
County Executive	19,273.92	4.95%	30,414.95		30,414.95	-	30,414.95
Finance Department	7,057.98	1.81%	11,137.75		11,137.75	-	11,137.75
Human Resources	15,099.35	3.87%	23,827.33		23,827.33	-	23,827.33
Information Systems	2,787.79	0.72%	4,399.23		4,399.23	-	4,399.23
County Treasurer	12,468.81	3.20%	19,676.24		19,676.24	-	19,676.24
Corporation Counsel	4,858.26	1.25%	7,666.51		7,666.51	-	7,666.51
Central Courts	1,177.31	0.30%	1,857.84		1,857.84	35.37	1,893.21
Sheriff	33,861.31	8.69%	53,434.39		53,434.39	1,017.30	54,451.68
Child Support	53,734.33	13.79%	84,794.74	(61,741.99)	23,052.75	1,614.34	24,667.09
Human Services	103,701.29	26.61%	163,644.43	(1,770.54)	161,873.89	3,115.50	164,989.39
Ridgewood Care Center	9,211.62	2.36%	14,536.27		14,536.27	276.74	14,813.02
Communications	2,787.79	0.72%	4,399.23		4,399.23	83.75	4,482.99
Jail & Jail Alternatives	25,817.31	6.62%	40,740.66		40,740.66	775.63	41,516.29
Real Property Lister	940.15	0.24%	1,483.59		1,483.59	28.24	1,511.84
Register of Deeds	2,117.47	0.54%	3,341.45		3,341.45	63.62	3,405.06
County Clerk	9,391.44	2.41%	14,820.04		14,820.04	282.15	15,102.18
District Attorney	1,177.31	0.30%	1,857.84		1,857.84	35.37	1,893.21
Emergency Management	805.24	0.21%	1,270.70		1,270.70	24.19	1,294.89
Planning & Development Services	13,689.07	3.51%	21,601.85		21,601.85	411.26	22,013.11
Harbor / Marina	8,923.02	2.29%	14,080.85		14,080.85	268.07	14,348.93
Parks w/Golf Course	8,995.62	2.31%	14,195.42		14,195.42	270.26	14,465.67
Highway w/Fleet	12,756.24	3.27%	20,129.81		20,129.81	383.24	20,513.05
Medical Examiner	805.24	0.21%	1,270.70		1,270.70	24.19	1,294.89
Other Departments	35,874.24	9.20%	56,610.86		56,610.86	1,077.77	57,688.63
Total	389,741.24	100.00%	615,025.94	(63,512.53)	551,513.41	9,787.00	561,300.41

Allocation Basis: Time and Effort by Benefiting Department During 2014
Allocation Source: Analysis Provided by Corporation Counsel Staff



**DEPARTMENT 11
FISCAL 2014**

RACINE COUNTY, WISCONSIN

CORPORATION COUNSEL

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

<u>Grantee Department</u>	<u>Total</u>	<u>Departmental Support</u>
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Buildings & Facilities	3,833.26	3,833.26
County Executive	30,414.95	30,414.95
Finance Department	11,137.75	11,137.75
Printing Services	-	-
Human Resources	23,827.33	23,827.33
Information Systems	4,399.23	4,399.23
County Treasurer	19,676.24	19,676.24
Corporation Counsel	7,666.51	7,666.51
Central Courts	1,893.21	1,893.21
Sheriff	54,451.68	54,451.68
Child Support	24,667.09	24,667.09
Human Services	164,989.39	164,989.39
Behavioral Health	-	-
Ridgewood Care Center	14,813.02	14,813.02
Workforce Development	-	-
Communications	4,482.99	4,482.99
Detention Center	-	-
Jail & Jail Alternatives	41,516.29	41,516.29
Real Property Lister	1,511.84	1,511.84
Register of Deeds	3,405.06	3,405.06
County Clerk	15,102.18	15,102.18
District Attorney	1,893.21	1,893.21
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	1,294.89	1,294.89
Planning & Development Services	22,013.11	22,013.11
Harbor / Marina	14,348.93	14,348.93
UW Extension	-	-
Parks w/Golf Course	14,465.67	14,465.67
Highway w/Fleet	20,513.05	20,513.05
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	1,294.89	1,294.89
Courts & Judicial	-	-
Other Departments	57,688.63	57,688.63
	561,300.41	561,300.41



**DEPARTMENT 12
FISCAL 2014**

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

The Central Courts of Racine County performs the duties normally associated with that office. In addition, the Central Courts office provides direct support to the Child Support Program.

Costs associated with the Central Courts office's normal duties are considered "General Government" and have been allocated as properly disallowed. For purposes of this plan they have been classified as "Courts and Judicial" and allocated to this grantee department for tracking purposes.

Costs associated with the Child Support effort have been identified and allocated directly to the Child Support Program. Direct billings to the Child Support Program have been appropriately applied as a credited against direct costs.

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



**DEPARTMENT 12
FISCAL 2014**

RACINE COUNTY, WISCONSIN

CENTRAL COURTS

DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Direct
Expenditures:				
Salaries & Wages	1,268,583.83		120,670.34	1,147,913.49
Fringe Benefits	484,571.63		40,938.53	443,633.10
Temporary Help	584,491.78		48,797.88	535,693.90
Time System	1,200.00	1,200.00		
Postage	49,602.08	49,602.08		
Court Commissioners	184,084.00		112,656.50	71,427.50
Jury Expenditures	86,256.16			86,256.16
Social Workers	140,724.00			140,724.00
Attorney Fees & Travel	80,871.01			80,871.01
Guardian ad Litem	295,889.20			295,889.20
Probate	48,247.50			48,247.50
Court Reporters	37,883.50	37,883.50		
Interpreters	197,782.86			197,782.86
Transcripts	20,919.10	20,919.10		
Psychologist Fees	104,960.91			104,960.91
Psychiatric Fees	51,460.15			51,460.15
Equipment Repairs	1,815.94	1,815.94		
Witness Fees	7,259.25			7,259.25
Process Fees	7,693.14			7,693.14
Telephone	6,341.75	6,341.75		
Public Liability Expense	20,297.35			
Travel, Training, Conferences	2,361.48		1,930.73	18,366.62
Office Supplies	10,340.95			2,361.48
Paper	10,863.38		1,828.78	8,512.17
Copy Cost	13,543.36	10,863.38		
Printing	8,836.82	13,543.36		
Printing - Jury	3,232.81			
Dues	1,008.80	1,008.80		3,232.81
Publications	9,027.02	9,027.02		
Advertising	100.00			100.00
Court Ordered Expense	944.13			944.13
Equipment	17,725.43	17,725.43		
Total Expenditures	3,758,919.32	178,767.18	326,822.76	3,253,329.38
Disallowed / Capitalized	-			
Cost Adjustments:				
Direct Costs Adjustment	(3,758,919.32)	(178,767.18)	(326,822.76)	(3,253,329.38)
Total Cost Adjustments	(3,758,919.32)	(178,767.18)	(326,822.76)	(3,253,329.38)
General & Administrative Allocation	-			
Incoming Costs				
1st Allocation				
Building Depreciation	296,350.98		28,189.52	268,161.46
Equipment Depreciation	5,352.73		509.16	4,843.57
Special Accounting	13,600.62		1,293.72	12,306.90
Buildings & Facilities	626,664.03		59,609.59	567,054.44
County Executive	8,949.75		851.32	8,098.43
Finance Department	135,503.62		12,889.39	122,614.24
Printing Services	30,544.01		2,905.41	27,638.60
Human Resources	23,665.06		2,251.07	21,413.99
Information Systems	17,840.67		1,697.04	16,143.63
County Treasurer	10,094.78		960.24	9,134.54
Corporation Counsel	1,857.84		176.72	1,681.12



**DEPARTMENT 12
FISCAL 2014**

RACINE COUNTY, WISCONSIN

CENTRAL COURTS

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Child Support	Central Courts Direct
Total 1st Allocation	1,170,424.08	-	111,333.18	1,059,090.90
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	1,170,424.08	-	111,333.18	1,059,090.90
2nd Allocation				
Building Depreciation	112.07	-	10.66	101.41
Equipment Depreciation	3.53	-	0.34	3.19
Special Accounting	49.95	-	4.75	45.20
Buildings & Facilities	35,717.51	-	3,397.52	32,319.98
County Executive	1,594.93	-	151.71	1,443.21
Finance Department	10,688.99	-	1,016.76	9,672.23
Printing Services	1,519.46	-	144.53	1,374.92
Human Resources	3,439.33	-	327.16	3,112.17
Information Systems	232.87	-	22.15	210.72
County Treasurer	711.68	-	67.70	643.99
Corporation Counsel	35.37	-	3.36	32.01
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	54,105.68	-	5,146.65	48,959.03
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	54,105.68	-	5,146.65	48,959.03
Total Incoming Costs	1,224,529.76	-	116,479.83	1,108,049.94
Total Allocated Cost	\$ 1,224,529.76	\$ -	\$ 116,479.83	\$ 1,108,049.94



**DEPARTMENT 12
FISCAL 2014**

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

Department: Central Courts
Function: Child Support

Total 1st Tier Allocation \$ 111,333.18
Total 2nd Tier Allocation 5,146.65
Total Allocated Cost \$ 116,479.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100	100.00%	111,333.18		111,333.18	5,146.65	116,479.83
Total	100.00	100.00%	111,333.18	-	111,333.18	5,146.65	116,479.83

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Financial Records/Reports and Child Support Claim Reports/Workpapers

**DEPARTMENT 12
FISCAL 2014**

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

Department: Central Courts
Function: Central Courts Direct

Total 1st Tier Allocation \$ 1,059,090.90
Total 2nd Tier Allocation 48,959.03
Total Allocated Cost \$ 1,108,049.94

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier	2nd Tier	Total Allocated
					Allocation	Allocation	
Courts & Judicial	100.00%	100.00%	1,059,090.90		1,059,090.90	48,959.03	1,108,049.94
Total	100.00%	100.00%	1,059,090.90	-	1,059,090.90	48,959.03	1,108,049.94

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

**DEPARTMENT 12
FISCAL 2014**

RACINE COUNTY, WISCONSIN

CENTRAL COURTS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Courts

<u>Grantee Department</u>	Total	Child Support	Central Courts Direct
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Special Accounting	-	-	-
Buildings & Facilities	-	-	-
County Executive	-	-	-
Finance Department	-	-	-
Printing Services	-	-	-
Human Resources	-	-	-
Information Systems	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Central Courts	-	-	-
Sheriff	-	-	-
Child Support	116,479.83	116,479.83	-
Human Services	-	-	-
Behavioral Health	-	-	-
Ridgewood Care Center	-	-	-
Workforce Development	-	-	-
Communications	-	-	-
Detention Center	-	-	-
Jail & Jail Alternatives	-	-	-
Real Property Lister	-	-	-
Register of Deeds	-	-	-
County Clerk	-	-	-
District Attorney	-	-	-
Victim Witness	-	-	-
Victim Advocate	-	-	-
Emergency Management	-	-	-
Planning & Development Services	-	-	-
Harbor / Marina	-	-	-
UW Extension	-	-	-
Parks w/Golf Course	-	-	-
Highway w/Fleet	-	-	-
Land Conservation	-	-	-
Lakeshores Library	-	-	-
Veterans Service	-	-	-
Medical Examiner	-	-	-
Courts & Judicial	1,108,049.94	-	1,108,049.94
Other Departments	-	-	-
	<hr/>	<hr/>	<hr/>
	1,224,529.76	116,479.83	1,108,049.94



**DEPARTMENT 13
FISCAL 2014**

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

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

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

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

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



**DEPARTMENT 13
FISCAL 2014**

RACINE COUNTY, WISCONSIN

SHERIFF

DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	8,440,689.39	148,031.56	131,395.03	8,161,262.80
Fringe Benefits	3,489,542.04	61,162.72	56,361.58	3,372,017.74
Clothing Allowance	45,000.00	-	-	45,000.00
C/S Conveyance	519,999.96	-	-	519,999.96
C/S Records Area	51,395.01	-	-	51,395.01
C/S Security Staff (Ctse & LEC)	130,945.13	-	-	130,945.13
SWM - Forensic One	599.00	-	-	599.00
Temporary Help	13,250.16	-	-	13,250.16
Lease	16,324.00	-	-	16,324.00
Repair/Maintenance Vehicles	487,251.33	-	-	487,251.33
Telephone	64,712.08	64,712.08	-	-
Vehicle Insurance	35,512.39	35,512.39	-	-
Public Liability Insurance	172,100.35	-	-	-
Travel, Training, Conferences	55,174.75	55,174.75	2,727.26	169,373.09
Operating Supplies & Materials	14,728.83	-	-	14,728.83
Office Supplies	7,869.90	7,869.90	-	-
Paper	2,277.88	2,277.88	-	-
Copy and Printing	26,326.34	26,326.34	-	-
Dues, Publications, Subscriptions	4,059.77	4,059.77	-	-
Postage	9,104.26	9,104.26	-	-
Special Investigations	1,365.62	-	-	1,365.62
Drug Testing	3,640.00	3,640.00	-	-
Uniforms	488.92	-	-	488.92
Discretionary Account	2,720.23	-	-	2,720.23
Equipment	150,415.00	-	-	150,415.00
Capital Equipment	7,188.34	7,188.34	-	-
Pistol Range Expenditures	6,343.59	-	-	6,343.59
Patrol Station Expenditures	30,594.35	-	-	30,594.35
Water Safety Patrol Expenditures	16,390.69	-	-	16,390.69
Miscellaneous Grant Expenditures	26,288.53	-	-	26,288.53
Total Expenditures	13,832,297.84	425,059.99	190,483.87	13,216,753.98
Disallowed / Capitalized	(13,635,192.90)	(7,188.34)	-	(13,628,004.56)
General & Administrative Allocation	-	(417,871.65)	6,621.07	411,250.58
Incoming Costs				
1st Allocation				
Building Depreciation	83,633.25	-	1,325.15	82,308.10
Equipment Depreciation	-	-	-	-
Special Accounting	6,578.69	-	104.24	6,474.45
Buildings & Facilities	167,930.15	-	2,660.81	165,269.34
County Executive	22,134.38	-	350.71	21,783.67
Finance Department	124,422.51	-	1,971.44	122,451.07
Printing Services	8,042.48	-	127.43	7,915.05
Human Resources	98,823.43	-	1,565.83	97,257.60
Information Systems	153,912.44	-	2,438.70	151,473.73
County Treasurer	10,236.95	-	162.20	10,074.75
Corporation Counsel	53,434.39	-	846.65	52,587.73
Central Courts	-	-	-	-
Total 1st Allocation	729,148.66	-	11,553.17	717,595.49
General & Administrative Allocation	-	-	-	-
Unallocated	(717,595.49)	-	-	(717,595.49)
Total 1st Tier Allocation	208,658.11	-	208,658.11	-
2nd Allocation				
Building Depreciation	31.63	-	0.50	31.12
Equipment Depreciation	-	-	-	-



**DEPARTMENT 13
FISCAL 2014**

RACINE COUNTY, WISCONSIN

SHERIFF

DEPARTMENTAL COSTS BY FUNCTION (Continued)

Special Accounting	24.36	-	0.39	23.97
Buildings & Facilities	9,250.25	-	146.57	9,103.68
County Executive	3,936.23	-	62.37	3,873.87
Finance Department	9,807.44	-	155.40	9,652.05
Printing Services	454.68	-	7.20	447.48
Human Resources	14,104.10	-	223.48	13,880.63
Information Systems	2,933.38	-	46.48	2,886.90
County Treasurer	722.18	-	11.44	710.73
Corporation Counsel	1,017.30	-	16.12	1,001.18
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	42,281.55	-	669.94	41,611.61
General & Administrative Allocation				
Unallocated	(41,611.61)			(41,611.61)
Total 2nd Tier Allocation	42,281.55	-	669.94	-
Total Incoming Costs	12,223.11	-	12,223.11	-
Total Allocated Cost	\$ 209,328.05	\$ -	\$ 209,328.05	\$ 0.00



**DEPARTMENT 13
FISCAL 2014**

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

Department: Sheriff
Function: Child Support

Total 1st Tier Allocation \$ 208,658.11
Total 2nd Tier Allocation 669.94
Total Allocated Cost \$ 209,328.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100	100.00%	208,658.11	(190,483.87)	18,174.24	669.94	18,844.18
Total	100	100.00%	208,658.11	(190,483.87)	18,174.24	669.94	18,844.18

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Financial Records and Reports and Child Support Claim Reports/Workpapers

**DEPARTMENT 13
FISCAL 2014**

RACINE COUNTY, WISCONSIN

SHERIFF

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Sheriff

<u>Grantee Department</u>	<u>Total</u>	<u>Child Support</u>
Building Depreciation	-	-
Equipment Depreciation	-	-
Special Accounting	-	-
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing Services	-	-
Human Resources	-	-
Information Systems	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff	-	-
Child Support	18,844.18	18,844.18
Human Services	-	-
Behavioral Health	-	-
Ridgewood Care Center	-	-
Workforce Development	-	-
Communications	-	-
Detention Center	-	-
Jail & Jail Alternatives	-	-
Real Property Lister	-	-
Register of Deeds	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	-	-
Parks w/Golf Course	-	-
Highway w/Fleet	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	-
	<hr/> 18,844.18	<hr/> 18,844.18

