

CENTRAL SERVICES COST ALLOCATION PLAN

RACINE COUNTY, WISCONSIN

Based on 2012 Financials



Racine County Wisconsin

Since 1836



Sequoia Consulting Group

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Cost Allocation Plan Overview

Racine County, Wisconsin has selected Sequoia Consulting Group to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2014 based on actual expenditures and offsetting revenues occurring during fiscal year 2012.

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 2012. When the 2012 fixed costs are compared to the 2010 fixed costs the difference is referred to as the Roll Forward amount. When the roll forward amount is added to the 2012 fixed costs the resulting total is referred to as the Proposed Cost for 2014. Proposed costs are used in various grant applications, grant reporting and in budget development and preparation.

CERTIFICATE OF COST ALLOCATION PLAN

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

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the year ended December 31, 2012 are allowable in accordance with requirements of OMB Circular A-87, "Cost Principles for State and Local Governments," and the Federal Awards to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental unit: Racine County, Wisconsin

Signature:



Name of Official:

Daniel Eastman

Title:

Finance Director

Date of Execution:

6/7/13

RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

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**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2012**

Central Service Departments	Child Support	Human Services	Ridgewood Care Center	Workforce Development	Communications
Building Depreciation	\$ -	\$ 146,835	\$ -	\$ 127,567	\$ 5,336
Equipment Depreciation	-	-	-	-	-
Insurance	196	959	928	13	2,260
Special Accounting	1,610	54,012	9,235	1,653	613
Buildings & Facilities	-	21,445	10,911	(544)	53,882
County Executive	5,546	40,962	27,895	605	10,960
Finance Department	18,788	281,893	79,083	7,455	24,969
Printing / Mail Services	9,644	36,365	3,843	1,342	133
Human Resources	26,786	141,796	137,202	1,896	48,353
Information Systems	137,192	197,660	197,869	-	-
County Treasurer	2,004	23,056	10,727	827	2,767
Corporation Counsel	15,769	230,661	16,460	-	-
Central Courts	121,480	-	-	-	-
Sheriff	15,571	-	-	-	-
Total Allocated Costs	354,586	1,175,645	494,153	140,813	149,273
Rollforward Adjustment	2,257	(78,148)	103,827	(203,994)	-
Total Proposed Costs	\$ 356,843	\$ 1,097,497	\$ 597,980	\$ (63,181)	\$ 149,273

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2012**

	Detention Center	Jail & Jail Alternatives	Real Property Lister	Register of Deeds	County Clerk	District Attorney
Central Service Departments						
Building Depreciation	\$ 83,469	\$ 977,701	\$ 3,306	\$ 11,807	\$ 4,356	\$ 16,359
Equipment Depreciation	-	-	-	-	-	-
Insurance	109	655	16	35	27	62
Special Accounting	792	2,837	94	366	647	2,198
Buildings & Facilities	(356)	1,042,014	16,194	57,825	21,336	80,121
County Executive	4,154	20,416	421	962	2,030	2,579
Finance Department	9,775	55,288	1,773	4,808	8,600	12,788
Printing / Mail Services	-	1,675	958	3,026	40,603	2,761
Human Resources	16,118	102,845	2,318	5,162	4,057	9,187
Information Systems	5,134	200,452	7,708	40,896	18,002	100
County Treasurer	1,149	6,106	203	1,514	1,062	1,067
Corporation Counsel	-	20,768	-	-	10,182	993
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total Allocated Costs	120,345	2,430,756	32,990	126,401	110,904	128,215
Rollforward Adjustment	-	-	-	-	-	-
Total Proposed Costs	\$ 120,345	\$ 2,430,756	\$ 32,990	\$ 126,401	\$ 110,904	\$ 128,215

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2012**

	Victim Witness	Victim Advocate	Emergency Management	Planning & Development Services
Central Service Departments				
Building Depreciation	\$ 9,068	\$ -	\$ 11,505	\$ -
Equipment Depreciation	-	-	-	-
Insurance	47	-	8	36
Special Accounting	290	51	162	43
Buildings & Facilities	44,410	-	12,260	-
County Executive	1,266	8	215	2,159
Finance Department	4,648	196	1,446	2,543
Printing / Mail Services	1,412	500	6	-
Human Resources	6,964	-	1,095	5,353
Information Systems	39	-	15,442	30,824
County Treasurer	454	20	100	349
Corporation Counsel	-	-	2,432	15,834
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total Allocated Costs	68,597	775	44,670	57,139
Rollforward Adjustment	-	-	-	-
Total Proposed Costs	\$ 68,597	\$ 775	\$ 44,670	\$ 57,139

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2012**

Central Service Departments	Harbor / Marina	UW Extension	Parks w/Golf Course	Highway w/Fleet	Land Conservation	Lakeshores Library
Building Depreciation	\$ -	\$ 5,274	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-	-
Insurance	-	-	57	390	17	-
Special Accounting	2,130	682	6,977	14,415	417	-
Buildings & Facilities	-	8,633	-	-	-	-
County Executive	3,380	113	3,845	13,654	527	605
Finance Department	16,080	3,148	27,123	77,823	4,144	-
Printing / Mail Services	582	3,910	57	464	150	-
Human Resources	-	-	8,462	58,756	2,593	-
Information Systems	10,267	33,403	2,647	46,364	10,282	-
County Treasurer	1,181	207	2,896	6,572	333	-
Corporation Counsel	4,872	-	9,511	22,538	-	-
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total Allocated Costs	38,492	55,370	61,575	240,975	18,464	605
Rollforward Adjustment	-	-	-	-	-	-
Total Proposed Costs	\$ 38,492	\$ 55,370	\$ 61,575	\$ 240,975	\$ 18,464	\$ 605

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2012**

Central Service Departments	Veterans Service	Medical Examiner	Courts & Judicial	Other Departments	Total Allocated Costs
Building Depreciation	\$ 2,060	\$ 387	\$ -	\$ 32,025	\$ 1,437,054
Equipment Depreciation	-	-	-	-	-
Insurance	13	7	-	1,860	7,694
Special Accounting	417	656	-	7,378	107,675
Buildings & Facilities	(9)	1,894	-	152,939	1,522,956
County Executive	400	284	-	15,663	158,649
Finance Department	2,633	3,101	-	53,531	701,636
Printing / Mail Services	433	36	-	6,917	114,815
Human Resources	1,896	1,011	-	39,613	621,463
Information Systems	5,134	5,143	-	5,358	969,916
County Treasurer	205	246	-	10,707	73,753
Corporation Counsel	-	-	-	28,476	378,496
Central Courts	-	-	1,130,077	-	1,251,557
Sheriff	-	-	-	-	15,571
Total Allocated Costs	13,182	12,764	1,130,077	354,467	7,361,235
Rollforward Adjustment	-	-	-	-	(176,058)
Total Proposed Costs	\$ 13,182	\$ 12,764	\$ 1,130,077	\$ 354,467	\$ 12,993,988

**SCHEDULE OF FIXED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2012**

<u>Grantee Department</u>	<u>Final Costs 2012</u>	<u>Fixed Costs 2010</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	354,585.77	352,329.00	2,256.77	356,842.54
Human Services	1,175,645.08	1,253,793.00	(78,147.92)	1,097,497.16
Ridgewood Care Center	494,152.95	390,326.00	103,826.95	597,979.90
Workforce Development	140,812.99	344,807.00	(203,994.01)	(63,181.01)
Communications	149,272.61	-	-	149,272.61
Detention Center	120,345.05	-	-	120,345.05
Jail & Jail Alternatives	2,430,756.43	-	-	2,430,756.43
Real Property Lister	32,990.36	-	-	32,990.36
Register of Deeds	126,401.29	-	-	126,401.29
County Clerk	110,903.84	-	-	110,903.84
District Attorney	128,215.14	-	-	128,215.14
Victim Witness	68,597.37	-	-	68,597.37
Victim Advocate	775.03	-	-	775.03
Emergency Management	44,669.95	-	-	44,669.95
Planning & Development Services	57,139.42	-	-	57,139.42
Harbor / Marina	38,492.10	-	-	38,492.10
UW Extension	55,369.51	-	-	55,369.51
Parks w/Golf Course	61,575.17	-	-	61,575.17
Highway w/Fleet	240,974.51	-	-	240,974.51
Land Conservation	18,464.41	-	-	18,464.41
Lakeshores Library	605.47	-	-	605.47
Veterans Service	13,182.28	-	-	13,182.28
Medical Examiner	12,764.25	-	-	12,764.25
Courts & Judicial	1,130,077.12	-	-	1,130,077.12
Other Departments	354,466.56	-	-	354,466.56
	<u>7,361,234.65</u>	<u>2,341,255.00</u>	<u>(176,058.20)</u>	<u>7,185,176.45</u>

**SCHEDULE OF DEPARTMENTAL COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2012**

<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	\$ -	\$ 1,963,813	\$ -	\$ -	\$ 1,963,813
Equipment Depreciation	-	136,078	-	-	136,078
Insurance	36,261	-	-	-	36,261
Special Accounting	120,032	-	-	-	120,032
Buildings & Facilities	2,991,973	(678,275)	-	(42,116)	2,271,581
County Executive	239,823	-	(37,978)	-	201,845
Finance Department	1,106,072	(122,312)	(4,707)	-	979,053
Printing / Mail Services	108,241	(11,698)	-	-	96,542
Human Resources	745,776	(33,763)	-	-	712,013
Information Systems	1,215,163	(1,203)	-	(12,410)	1,201,549
County Treasurer	422,762	-	(343,378)	-	79,384
Corporation Counsel	497,420	(310)	-	(48,219)	448,891
Central Courts	3,691,269	(3,691,269)	-	-	(0)
Sheriff	13,395,662	-	(13,199,574)	(193,526)	2,562
less unallocated Incoming costs					(888,370)
	<u>\$ 24,570,453</u>	<u>\$ (2,438,939)</u>	<u>\$ (13,585,637)</u>	<u>\$ (296,272)</u>	<u>\$ 7,361,235</u>

SCHEDULE OF ALLOCATION BASIS

RACINE COUNTY, WISCONSIN

FISCAL YEAR 2012

Department	Departmental Function	Allocation Base
1	Building Depreciation Courthouse Law Enforcement Center Racine County Services Center Burlington Center (WRCSC)	Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department
2	Equipment Depreciation Equipment Depreciation	Equipment Depreciation by Department for FY 2011
3	Insurance Property Insurance Boiler Insurance Employee Insurance	Insured Value of Buildings and Contents for Departments not Direct Billed Insured Value of Buildings for Departments not Direct Billed County FTEs by Department
4	Special Accounting General Audit Services Cost Allocation Plan	Accounts Payable Disbursements Processed During 2012. Central Service Functions Analyzed During Preparation of 2011 Indirect Cost Allocation Plan
5	Buildings & Facilities Courthouse Law Enforcement Center Racine County Services Center Burlington Center (WRCSC) Other Buildings	Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Direct Allocation to Benefiting Department
6	County Executive Department Oversight Budgeting Department Specific	Number of County FTEs by Department Number of AP and Payroll Disbursements by Department During 2012 Direct Allocation to Benefiting Department
7	Finance Department Accounting & Budgets Payroll Purchasing Receipting & Banking Copier Pool Print Shop Departmental Support	Number of Expenditure Transactions by Department with Reduced Weighting Applied - Less Effort Required Payroll Disbursements During 2012 w/ Ridgewood, Highway and Parks Weighted @65% - less effort required. Purchase Orders by Department During 2012 Total AP and Receipt Transactions Processed by Department During 2012 Copy Charges by Department During 2012 Printing Charges by Department During 2012 Direct Allocation to Benefiting Departments
8	Printing / Mail Services Printing Services Postage/Mail	Printing Charges by Department During 2012 Postage Charges by Department During 2012
9	Human Resources Personnel Administration Payroll Department Specific	Number of County FTEs by Department Payroll Disbursements by Department During 2012 Direct Allocation to Benefiting Department(s)
10	Information Systems Computer Operations Child Support and Human Services Telephone Departmental Costs	Number of PC Devices by Department Direct Allocation to Benefiting Department Number of Telecommunications Lines Supported by IS Direct Allocation to Benefiting Department
11	County Treasurer Receipts Banking	Number of General Receipts Processed by Department During 2012 Number of AP and Payroll Disbursements by Department During 2012
12	Corporation Counsel Departmental Support	Time and Effort by Benefiting Department During 2012
13	Central Courts Child Support Central Courts Direct	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
14	Sheriff Child Support	Direct Allocation to Benefiting Department



**DEPARTMENT 1
FISCAL 2012**

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 \$152,431.56 is recorded for 2012 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 2012 of \$687,205.40 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 2012 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.

**DEPARTMENT 1
FISCAL 2012**

**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	1,209,315.12	152,431.56	697,205.40	343,588.20	16,089.96
Interest Expense	754,497.58	63,961.31	685,153.46	2,757.14	2,625.67
Total Cost Adjustments	1,963,812.70	216,392.87	1,382,358.86	346,345.34	18,715.63
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	1,963,812.70	216,392.87	1,382,358.86	346,345.34	18,715.63
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	-	-	-	-	-
Special Accounting	775.00	85.40	545.53	136.68	7.39
Buildings & Facilities	-	-	-	-	-
County Executive	-	-	-	-	-
Finance Department	-	-	-	-	-
Printing / Mail Services	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Systems	-	-	-	-	-
County Treasurer	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Central Courts	-	-	-	-	-
Sheriff	-	-	-	-	-
Total 2nd Allocation	775.00	85.40	545.53	136.68	7.39
Total 2nd Tier Allocation	775.00	85.40	545.53	136.68	7.39
Unallocated	-	-	-	-	-
Total Incoming Costs	775.00	85.40	545.53	136.68	7.39
Total Allocated Cost	1,964,587.70	216,478.27	1,382,904.39	346,482.02	18,723.02

**DEPARTMENT 1
FISCAL 2012**

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

**Department: Building Depreciation
Function: Courthouse**

Total 1st Tier Allocation \$ 216,392.87
Total 2nd Tier Allocation \$ 85.40
Total Allocated Cost \$ 216,478.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	7,832.50	9.27%	20,051.90	-	20,051.90	7.91	20,059.82
County Executive	328.44	0.39%	840.83	-	840.83	0.33	841.16
Finance Department	3,000.01	3.55%	7,680.30	-	7,680.30	3.03	7,683.33
Printing / Mail Services	1,246.50	1.47%	3,191.15	-	3,191.15	1.26	3,192.41
Human Resources	1,972.02	2.33%	5,048.54	-	5,048.54	1.99	5,050.54
Information Systems	6,869.50	8.13%	17,586.54	-	17,586.54	6.94	17,593.48
County Treasurer	1,302.50	1.54%	3,334.52	-	3,334.52	1.32	3,335.83
Corporation Counsel	604.02	0.71%	1,546.36	-	1,546.36	0.61	1,546.97
Central Courts	30,884.75	36.54%	79,067.73	-	79,067.73	31.20	79,098.94
Sheriff	300.00	0.35%	768.03	-	768.03	0.30	768.33
Real Property Lister	1,291.00	1.53%	3,305.08	-	3,305.08	1.30	3,306.38
Register of Deeds	4,610.00	5.45%	11,802.01	-	11,802.01	4.66	11,806.67
County Clerk	1,701.00	2.01%	4,354.71	-	4,354.71	1.72	4,356.43
District Attorney	6,387.50	7.56%	16,352.57	-	16,352.57	6.45	16,359.03
Victim Witness	3,540.50	4.19%	9,064.00	-	9,064.00	3.58	9,067.57
Medical Examiner	151.01	0.18%	386.59	-	386.59	0.15	386.74
Other Departments	12,504.25	14.79%	32,012.00	-	32,012.00	12.63	32,024.64
Total	84,525.50	100.00%	216,392.87	-	216,392.87	85.40	216,478.27

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2012**

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

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

Total 1st Tier Allocation \$ 1,382,358.86
Total 2nd Tier Allocation 545.53
Total Allocated Cost \$ 1,382,904.39

	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%	31,517.94	-	31,517.94	12.44	31,530.38
Central Courts	45,316.02	18.85%	260,585.23	-	260,585.23	102.84	260,688.07
Sheriff	16,713.00	6.95%	96,106.43	-	96,106.43	37.93	96,144.36
Communications	927.50	0.39%	5,333.50	-	5,333.50	2.10	5,335.60
Jail & Jail Alternatives	169,956.00	70.70%	977,314.96	-	977,314.96	385.69	977,700.64
Emergency Management	2,000.00	0.83%	11,500.80	-	11,500.80	4.54	11,505.34
Total	240,393.52	100.00%	1,382,358.86	-	1,382,358.86	545.53	1,382,904.39

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2012**

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

Department: Building Depreciation
Function: Racine County Services Center

Total 1st Tier Allocation	\$	346,345.34
Total 2nd Tier Allocation		<u>136.68</u>
Total Allocated Cost	\$	346,482.02

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services	33282	38.497%	133,333.32	-	133,333.32	52.62	133,385.94
Workforce Development	31830	36.818%	127,516.36	-	127,516.36	50.32	127,566.69
Detention Center	20827	24.091%	83,436.48	-	83,436.48	32.93	83,469.41
Veterans Service	514	0.595%	2,059.17	-	2,059.17	0.81	2,059.98
Total	86,453	100.00%	346,345.34	-	346,345.34	136.68	346,482.02

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2012**

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

Department: Building Depreciation
Function: Burlington Center (WRCS)

Total 1st Tier Allocation	\$	18,715.63
Total 2nd Tier Allocation		<u>7.39</u>
Total Allocated Cost	\$	18,723.02

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Human Services	10,200.00	71.831%	13,443.62	-	13,443.62	5.31	13,448.93
UW Extension	4,000.00	28.169%	5,272.01	-	5,272.01	2.08	5,274.09
Total	14,200.00	100.00%	18,715.63	-	18,715.63	7.39	18,723.02

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2012**

**RACINE COUNTY, WISCONSIN
BUILDING USE**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: **Building Depreciation**

<u>Grantee Department</u>	Total	Courthouse	Law Enforcement Center	Racine County Services Center	Burlington Center (WRCS)
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	-	-	-	-	-
Special Accounting	-	-	-	-	-
Buildings & Facilities	51,590.20	20,059.82	31,530.38	-	-
County Executive	841.16	841.16	-	-	-
Finance Department	7,683.33	7,683.33	-	-	-
Printing / Mail Services	3,192.41	3,192.41	-	-	-
Human Resources	5,050.54	5,050.54	-	-	-
Information Systems	17,593.48	17,593.48	-	-	-
County Treasurer	3,335.83	3,335.83	-	-	-
Corporation Counsel	1,546.97	1,546.97	-	-	-
Central Courts	339,787.01	79,098.94	260,688.07	-	-
Sheriff	96,912.69	768.33	96,144.36	-	-
Child Support	-	-	-	-	-
Human Services	146,834.87	-	-	133,385.94	13,448.93
Ridgewood Care Center	-	-	-	-	-
Workforce Development	127,566.69	-	-	127,566.69	-
Communications	5,335.60	-	5,335.60	-	-
Detention Center	83,469.41	-	-	83,469.41	-
Jail & Jail Alternatives	977,700.64	-	977,700.64	-	-
Real Property Lister	3,306.38	3,306.38	-	-	-
Register of Deeds	11,806.67	11,806.67	-	-	-
County Clerk	4,356.43	4,356.43	-	-	-
District Attorney	16,359.03	16,359.03	-	-	-
Victim Witness	9,067.57	9,067.57	-	-	-
Victim Advocate	-	-	-	-	-
Emergency Management	11,505.34	-	11,505.34	-	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	-	-	-	-	-
UW Extension	5,274.09	-	-	-	5,274.09
Parks w/Golf Course	-	-	-	-	-
Highway w/Fleet	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	2,059.98	-	-	2,059.98	-
Medical Examiner	386.74	386.74	-	-	-
Courts & Judicial	-	-	-	-	-
Other Departments	32,024.64	32,024.64	-	-	-
	1,964,587.70	216,478.27	1,382,904.39	346,482.02	18,723.02

**DEPARTMENT 2
FISCAL 2012**

**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 \$136,077.96 was recorded as 2012 depreciation expense for the Central Services Departments and has been allocated accordingly.

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



**DEPARTMENT 2
FISCAL 2012**

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

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	136,077.96	136,077.96
Total Cost Adjustments	136,077.96	136,077.96
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	136,077.96	136,077.96
2nd Allocation		
Equipment Depreciation	-	-
Insurance	-	-
Special Accounting	387.50	387.50
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing / Mail Services	-	-
Human Resources	-	-
Information Systems	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff	-	-
Building Depreciation	-	-
Total 2nd Allocation	387.50	387.50
Total 2nd Tier Allocation	387.50	387.50
Unallocated	-	-
Total Incoming Costs	387.50	387.50
Total Allocated Cost	136,465.46	136,465.46



**DEPARTMENT 2
FISCAL 2012**

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

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 136,077.96
Total 2nd Tier Allocation 387.50
Total Allocated Cost \$ 136,465.46

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	70,014.72	51.45%	70,014.72	-	70,014.72	199.38	70,214.10
Finance Department	9,048.00	6.65%	9,048.00	-	9,048.00	25.77	9,073.77
Printing / Mail Services	2,952.18	2.17%	2,952.18	-	2,952.18	8.41	2,960.59
Information Systems	49,118.70	36.10%	49,118.70	-	49,118.70	139.87	49,258.57
Central Courts	4,944.36	3.63%	4,944.36	-	4,944.36	14.08	4,958.44
		-	-		-	-	-
Total	136,077.96	100.00%	136,077.96	-	136,077.96	387.50	136,465.46

Allocation Basis: Equipment Depreciation by Department for FY 2011

Allocation Source: Accounting Records and Reports

**DEPARTMENT 2
FISCAL 2012**

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

Department: Equipment Depreciation

<u>Grantee Department</u>	Total	Equipment Depreciation
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance	-	-
Special Accounting	-	-
Buildings & Facilities	70,214.10	70,214.10
County Executive	-	-
Finance Department	9,073.77	9,073.77
Printing / Mail Services	2,960.59	2,960.59
Human Resources	-	-
Information Systems	49,258.57	49,258.57
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	4,958.44	4,958.44
Sheriff	-	-
	<hr/> 136,465.46	<hr/> 136,465.46

**DEPARTMENT 3
FISCAL 2012**

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

Racine County provides various types of insurance coverage to protect its employees and property. Insurance premiums are charged directly to some departments/programs for various types of coverage.

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

- **Property Insurance** premiums are allocated to benefiting departments not direct billed, based on the value of the building occupied and its contents.
- **Boiler Insurance** is allocated based on the value of buildings not direct billed.
- **Employee Liability** coverage has been allocated based on the number of FTEs by benefiting department during 2012.

OMB A-87, Attachment B. 25

**DEPARTMENT 3
FISCAL 2012**

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

Department: Insurance

Functions:	Total	General & Administrative	Property Insurance	Boiler Insurance	Employee Insurance
Expenditures:					
Employee Insurance	5,331.00				5,331.00
Fire and Extended Insurance	23,799.18		23,799.18		
Boiler insurance	7,130.82			7,130.82	
Total Expenditures	36,261.00		23,799.18	7,130.82	
Disallowed / Capitalized	-				
General & Administrative Allocation	-				
Incoming Costs					
1st Allocation					
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	36,261.00	-	23,799.18	7,130.82	5,331.00
2nd Allocation					
Insurance	-		-	-	-
Special Accounting	2,140.60		1,647.09	493.51	-
Buildings & Facilities	-		-	-	-
County Executive	334.00		257.00	77.00	-
Finance Department	8,533.86		6,566.40	1,967.46	-
Printing / Mail Services	762.58		586.77	175.81	-
Human Resources	-		-	-	-
Information Systems	-		-	-	-
County Treasurer	528.21		406.43	121.78	-
Corporation Counsel	6,381.80		4,910.50	1,471.31	-
Central Courts	-		-	-	-
Sheriff	-		-	-	-
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 2nd Allocation	18,681.06	-	14,374.20	4,306.86	-
Total 2nd Tier Allocation	18,681.06	-	14,374.20	4,306.86	-
Unallocated	-				
Total Incoming Costs	18,681.06	-	14,374.20	4,306.86	-
Total Allocated Cost	54,942.06	-	38,173.38	11,437.68	5,331.00
Total Cost Adjustments					
Unallocated					
Incomming Allocations:					
By Total Expenditure	30,930.00		23,799.18	7,130.82	-
			0.77	0.23	-

**DEPARTMENT 3
FISCAL 2012**

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

Department: Insurance
Function: Property Insurance

Total 1st Tier Allocation \$ 23,799.18
Total 2nd Tier Allocation 14,374.20
Total Allocated Cost \$ 38,173.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	134,014,852	91.13%	21,687.99		21,687.99	13,099.08	34,787.07
Sheriff	1,317,998	0.90%	213.30		213.30	128.83	342.12
Child Support	56,252	0.04%	9.10		9.10	5.50	14.60
Communications	6,170,556	4.20%	998.60		998.60	603.13	1,601.73
Other Departments	5,500,701	3.74%	890.19		890.19	537.66	1,427.85
Total	147,060,359	100.00%	23,799.18	-	23,799.18	14,374.20	38,173.38

Allocation Basis: Insured Value of Buildings and Contents for Departments not Direct Billed

Allocation Source: Finance Department Records and Insurance Policy Reports

**DEPARTMENT 3
FISCAL 2012**

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

Department: Insurance
Function: Boiler Insurance

Total 1st Tier Allocation \$ 7,130.82
Total 2nd Tier Allocation 4,306.86
Total Allocated Cost \$ 11,437.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	113,303,716	93.53%	6,669.19		6,669.19	4,028.05	10,697.24
Sheriff	1,211,688	1.00%	71.32		71.32	43.08	114.40
Communications	3,501,748	2.89%	206.12		206.12	124.49	330.61
Other Departments	3,129,236	2.58%	184.19		184.19	111.25	295.44
Total	121,146,388	100.00%	7,130.82	-	7,130.82	4,306.86	11,437.68

Allocation Basis: Insured Value of Buildings for Departments not Direct Billed
Allocation Source: Finance Department Records and Insurance Policy Reports

**DEPARTMENT 3
FISCAL 2012**

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

Department: Insurance
Function: Employee Insurance

Total 1st Tier Allocation	\$ 5,331.00
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 5,331.00

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Buildings & Facilities	13.0000	1.56%	83.43		83.43	-	83.43
County Executive	2.1750	0.26%	13.96		13.96	-	13.96
Finance Department	11.9000	1.43%	76.37		76.37	-	76.37
Printing / Mail Services	1.0000	0.12%	6.42		6.42	-	6.42
Human Resources	6.0000	0.72%	38.50		38.50	-	38.50
Information Systems	7.0000	0.84%	44.92		44.92	-	44.92
County Treasurer	5.0000	0.60%	32.09		32.09	-	32.09
Corporation Counsel	5.1000	0.61%	32.73		32.73	-	32.73
Central Courts	33.5000	4.03%	214.98		214.98	-	214.98
Sheriff	119.0000	14.33%	763.67		763.67	-	763.67
Child Support	28.2500	3.40%	181.29		181.29	-	181.29
Human Services	149.5000	18.00%	959.40		959.40	-	959.40
Ridgewood Care Center	144.6750	17.42%	928.43		928.43	-	928.43
Workforce Development	2.0000	0.24%	12.83		12.83	-	12.83
Communications	51.0000	6.14%	327.29		327.29	-	327.29
Detention Center	17.0000	2.05%	109.10		109.10	-	109.10
Jail & Jail Alternatives	102.0750	12.29%	655.05		655.05	-	655.05
Real Property Lister	2.4375	0.29%	15.64		15.64	-	15.64
Register of Deeds	5.4375	0.65%	34.89		34.89	-	34.89
County Clerk	4.2500	0.51%	27.27		27.27	-	27.27
District Attorney	9.6500	1.16%	61.93		61.93	-	61.93
Victim Witness	7.3250	0.88%	47.01		47.01	-	47.01
Emergency Management	1.1750	0.14%	7.54		7.54	-	7.54
Planning & Development Services	5.6000	0.67%	35.94		35.94	-	35.94
Parks w/Golf Course	8.9150	1.07%	57.21		57.21	-	57.21
Highway w/Fleet	60.7250	7.31%	389.69		389.69	-	389.69
Land Conservation	2.7000	0.33%	17.33		17.33	-	17.33
Veterans Service	2.0000	0.24%	12.83		12.83	-	12.83
Medical Examiner	1.0750	0.13%	6.90		6.90	-	6.90
Other Departments	21.2500	2.56%	136.37		136.37	-	136.37
Total	830.715	100.00%	5,331.00	-	5,331.00	-	5,331.00

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

**DEPARTMENT 3
FISCAL 2012**

**RACINE COUNTY, WISCONSIN
PROPERTY & LIABILITY INSURANCE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

<u>Grantee Department</u>	Total	Property Insurance	Boiler Insurance	Employee Insurance
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance	-	-	-	-
Special Accounting	-	-	-	-
Buildings & Facilities	45,567.74	34,787.07	10,697.24	83.43
County Executive	13.96	-	-	13.96
Finance Department	76.37	-	-	76.37
Printing / Mail Services	6.42	-	-	6.42
Human Resources	38.50	-	-	38.50
Information Systems	44.92	-	-	44.92
County Treasurer	32.09	-	-	32.09
Corporation Counsel	32.73	-	-	32.73
Central Courts	214.98	-	-	214.98
Sheriff	1,220.19	342.12	114.40	763.67
Child Support	195.89	14.60	-	181.29
Human Services	959.40	-	-	959.40
Ridgewood Care Center	928.43	-	-	928.43
Workforce Development	12.83	-	-	12.83
Communications	2,259.62	1,601.73	330.61	327.29
Detention Center	109.10	-	-	109.10
Jail & Jail Alternatives	655.05	-	-	655.05
Real Property Lister	15.64	-	-	15.64
Register of Deeds	34.89	-	-	34.89
County Clerk	27.27	-	-	27.27
District Attorney	61.93	-	-	61.93
Victim Witness	47.01	-	-	47.01
Victim Advocate	-	-	-	-
Emergency Management	7.54	-	-	7.54
Planning & Development Services	35.94	-	-	35.94
Harbor / Marina	-	-	-	-
UW Extension	-	-	-	-
Parks w/Golf Course	57.21	-	-	57.21
Highway w/Fleet	389.69	-	-	389.69
Land Conservation	17.33	-	-	17.33
Lakeshores Library	-	-	-	-
Veterans Service	12.83	-	-	12.83
Medical Examiner	6.90	-	-	6.90
Courts & Judicial	-	-	-	-
Other Departments	1,859.66	1,427.85	295.44	136.37
	54,942.06	38,173.38	11,437.68	5,331.00

**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 2012.

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 2011 cost allocation plan – prepared during 2012.

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

**DEPARTMENT 4
FISCAL 2012**

**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	7,750.00			7,750.00
Audit Services	112,282.00		112,282.00	
Total Expenditures	120,032.00	-	112,282.00	7,750.00
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Insurance	-		-	-
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	120,032.00	-	112,282.00	7,750.00
2nd Allocation				
Special Accounting	-		-	-
Buildings & Facilities	-		-	-
County Executive	(0.00)		(0.00)	(0.00)
Finance Department	51,161.32		47,858.04	3,303.29
Printing / Mail Services	-		-	-
Human Resources	-		-	-
Information Systems	-		-	-
County Treasurer	-		-	-
Corporation Counsel	3,133.42		2,931.11	202.31
Central Courts	-		-	-
Sheriff	-		-	-
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Insurance	-		-	-
Total 2nd Allocation	54,294.75	-	50,789.15	3,505.60
Unallocated	-			
Total 2nd Tier Allocation	54,294.75	-	50,789.15	3,505.60
Total Incoming Costs	54,294.75	-	50,789.15	3,505.60
Total Allocated Cost	174,326.75	-	163,071.15	11,255.60

**DEPARTMENT 4
FISCAL 2012**

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

Department: Special Accounting
Function: General Audit Services

Total 1st Tier Allocation	\$ 112,282.00
Total 2nd Tier Allocation	50,789.15
Total Allocated Cost	\$ 163,071.15

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	267	1.39%	1,559.35		1,559.35	-	1,559.35
Buildings & Facilities	744	3.87%	4,345.16		4,345.16	1,993.15	6,338.31
County Executive	28	0.15%	163.53		163.53	75.01	238.54
Finance Department	51	0.27%	300.75		300.75	137.96	438.71
Printing / Mail Services	496	2.58%	2,896.77		2,896.77	1,328.77	4,225.54
Human Resources	141	0.73%	823.48		823.48	377.73	1,201.21
Information Systems	61	0.32%	356.26		356.26	163.42	519.67
County Treasurer	195	1.01%	1,138.85		1,138.85	522.40	1,661.25
Corporation Counsel	46	0.24%	268.65		268.65	123.23	391.88
Central Courts	3,535	18.39%	20,645.34		20,645.34	9,470.14	30,115.48
Sheriff	1,022	5.32%	5,968.75		5,968.75	2,737.90	8,706.65
Child Support	189	0.98%	1,103.81		1,103.81	506.32	1,610.13
Human Services	6,340	32.98%	37,027.28		37,027.28	16,984.64	54,011.92
Ridgewood Care Center	1,084	5.64%	6,330.85		6,330.85	2,904.00	9,234.85
Workforce Development	194	1.01%	1,133.01		1,133.01	519.72	1,652.73
Communications	72	0.37%	420.50		420.50	192.89	613.38
Detention Center	93	0.48%	543.14		543.14	249.14	792.29
Jail & Jail Alternatives	333	1.73%	1,944.81		1,944.81	892.10	2,836.90
Real Property Lister	11	0.06%	64.24		64.24	29.47	93.71
Register of Deeds	43	0.22%	251.13		251.13	115.20	366.33
County Clerk	76	0.40%	443.86		443.86	203.60	647.46
District Attorney	258	1.34%	1,506.79		1,506.79	691.17	2,197.96
Victim Witness	34	0.18%	198.57		198.57	91.08	289.65
Victim Advocate	6	0.03%	35.04		35.04	16.07	51.12
Emergency Management	19	0.10%	110.97		110.97	50.90	161.87
Planning & Development Services	5	0.03%	29.20		29.20	13.39	42.60
Harbor / Marina	250	1.30%	1,460.07		1,460.07	669.74	2,129.81
UW Extension	80	0.42%	467.22		467.22	214.32	681.54
Parks w/Golf Course	819	4.26%	4,783.18		4,783.18	2,194.07	6,977.25
Highway w/Fleet	1,692	8.80%	9,881.73		9,881.73	4,532.81	14,414.54
Land Conservation	49	0.25%	286.17		286.17	131.27	417.44
Veterans Service	49	0.25%	286.17		286.17	131.27	417.44
Medical Examiner	77	0.40%	449.70		449.70	206.28	655.98
Other Departments	866	4.50%	5,057.67		5,057.67	2,319.98	7,377.65
Total	19,225	100.00%	112,282.00	-	112,282.00	50,789.15	163,071.15

Allocation Basis: Accounts Payable Disbursements Processed During 2012

Allocation Source: Finance Department Records & Reports

**DEPARTMENT 4
FISCAL 2012**

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

Department: Special Accounting
Function: Cost Allocation Plan

Total 1st Tier Allocation	\$	7,750.00
Total 2nd Tier Allocation		<u>3,505.60</u>
Total Allocated Cost	\$	11,255.60

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Building Depreciation	4	10.00%	775.00		775.00	-	775.00
Equipment Depreciation	2	5.00%	387.50		387.50	-	387.50
Insurance	3	7.50%	581.25		581.25	-	581.25
Buildings & Facilities	5	12.50%	968.75		968.75	565.42	1,534.17
County Executive	2	5.00%	387.50		387.50	226.17	613.67
Finance Department	9	22.50%	1,743.75		1,743.75	1,017.76	2,761.51
Printing / Mail Services	2	5.00%	387.50		387.50	226.17	613.67
Human Resources	3	7.50%	581.25		581.25	339.25	920.50
Information Systems	2	5.00%	387.50		387.50	226.17	613.67
County Treasurer	3	7.50%	581.25		581.25	339.25	920.50
Corporation Counsel	1	2.50%	193.75		193.75	113.08	306.83
Central Courts	2	5.00%	387.50		387.50	226.17	613.67
Sheriff	2	5.00%	387.50		387.50	226.17	613.67
Total	40	100.00%	7,750.00	-	7,750.00	3,505.60	11,255.60

Allocation Basis: Central Service Functions Analyzed During Preparation of 2011 Indirect Cost Allocation Plan

Allocation Source: 2011 Plan Prepared During 2012

**DEPARTMENT 4
FISCAL 2012**

**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	775.00	-	775.00
Equipment Depreciation	387.50	-	387.50
Insurance	2,140.60	1,559.35	581.25
Special Accounting	-	-	-
Buildings & Facilities	7,872.48	6,338.31	1,534.17
County Executive	852.21	238.54	613.67
Finance Department	3,200.21	438.71	2,761.51
Printing / Mail Services	4,839.21	4,225.54	613.67
Human Resources	2,121.71	1,201.21	920.50
Information Systems	1,133.34	519.67	613.67
County Treasurer	2,581.75	1,661.25	920.50
Corporation Counsel	698.72	391.88	306.83
Central Courts	30,729.15	30,115.48	613.67
Sheriff	9,320.32	8,706.65	613.67
Child Support	1,610.13	1,610.13	-
Human Services	54,011.92	54,011.92	-
Ridgewood Care Center	9,234.85	9,234.85	-
Workforce Development	1,652.73	1,652.73	-
Communications	613.38	613.38	-
Detention Center	792.29	792.29	-
Jail & Jail Alternatives	2,836.90	2,836.90	-
Real Property Lister	93.71	93.71	-
Register of Deeds	366.33	366.33	-
County Clerk	647.46	647.46	-
District Attorney	2,197.96	2,197.96	-
Victim Witness	289.65	289.65	-
Victim Advocate	51.12	51.12	-
Emergency Management	161.87	161.87	-
Planning & Development Services	42.60	42.60	-
Harbor / Marina	2,129.81	2,129.81	-
UW Extension	681.54	681.54	-
Parks w/Golf Course	6,977.25	6,977.25	-
Highway w/Fleet	14,414.54	14,414.54	-
Land Conservation	417.44	417.44	-
Lakeshores Library	-	-	-
Veterans Service	417.44	417.44	-
Medical Examiner	655.98	655.98	-
Courts & Judicial	-	-	-
Other Departments	7,377.65	7,377.65	-
	174,326.75	163,071.15	11,255.60

**DEPARTMENT 5
FISCAL 2012**

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

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

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

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

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

**DEPARTMENT 5
FISCAL 2012**

**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 (WRCSC)	Other Buildings
Expenditures:							
Salaries & Wages	669,438.27		409,278.63	189,074.07	59,522.64	91.58	11,471.36
Fringe Benefits	252,847.60		154,585.13	71,413.55	22,481.79	34.59	4,332.75
Contracted Services	3,290.00		20.00	3,270.00	-	-	-
Random Drug Testing	738.00		680.00	49.20	8.20	-	-
Temporary Help	37,102.09		18,978.96	18,123.13	-	-	-
Janitorial	104,223.52		49,827.40	46,120.56	-	8,275.56	-
Pest Control	2,159.25		-	510.00	1,444.25	205.00	-
Building Automation	234,528.45		10,897.00	136,525.50	-	87,105.95	-
Building Patrol	6,367.50		3,183.75	-	3,183.75	-	-
HVAC	8,459.00		3,467.00	4,992.00	-	-	-
Elevators	55,759.46		21,027.00	27,609.26	7,123.20	-	-
Telephone	5,556.54		5,185.92	277.98	-	92.64	-
Public Liability Insurance	10,041.57		3,809.71	4,326.41	1,581.06	37.79	286.60
Travel, Training	10,246.67		9,623.30	179.82	44.43	399.12	-
Office Supplies	1,954.75		1,064.75	-	-	-	-
Copy & Printing	1,480.75		1,480.75	-	-	-	-
Publications & Dues	971.88		971.88	-	-	-	-
Uniforms	1,556.05		1,109.85	300.00	146.20	-	-
Equipment	5,726.43		5,113.59	612.84	-	-	-
Janitorial Supplies	32,228.90		4,507.46	6,108.29	20,884.64	728.51	-
Maintenance Supplies	22,268.41		9,743.26	10,502.33	1,989.70	33.12	-
M/C Generator	4,167.50		-	2,151.00	2,016.50	-	-
Maintenance Contracts	8,495.00		-	-	8,495.00	-	-
Fire Inspections	1,971.00		790.00	862.00	319.00	-	-
Snow Removal	50,863.46		14,012.37	5,137.79	14,898.92	-	16,814.38
Waste Disposal	25,672.92		3,791.96	15,327.14	3,798.10	602.52	2,155.20
Recycling	5,168.64		1,002.90	1,750.30	1,862.76	-	543.68
Water / Sewer	148,938.41		8,291.96	123,673.15	14,519.30	500.00	1,954.00
Stormwater	9,326.88		250.00	2,966.26	6,110.62	-	-
Natural Gas	242,090.37		60,302.06	109,967.98	62,280.43	2,256.82	7,281.08
Advertising	167.85	167.85	-	-	-	-	-
Electric	1,022,597.39		130,710.40	512,989.18	293,511.01	14,043.57	71,343.23
Propane	3,402.00		-	-	-	-	3,402.00
Fuel Oil	3,056.16		1,090.28	1,334.04	274.99	-	356.85
Total Expenditures	2,991,972.87	167.85	934,797.86	1,296,162.78	613,693.07	27,210.18	119,941.13
Disallowed / Capitalized	-						
Cost Adjustments:							
Vandalism Reimbursement	(1,348.98)	(1,348.98)					
Miscellaneous Revenue	(80.00)	(80.00)					
Rent of County Property - DKRCSC	(676,846.49)				(676,846.49)		
Total Cost Adjustments	(678,275.47)	(1,428.98)	-	-	(676,846.49)	-	-
General & Administrative Allocation	(0.00)	1,261.13	(394.04)	(546.37)	(258.69)	(11.47)	(50.56)
Incoming Costs							
1st Allocation							
Building Depreciation	51,569.84		16,113.14	22,342.00	10,578.25	469.02	2,067.43
Equipment Depreciation	70,014.72		24,505.15	44,809.42	-	700.15	-
Insurance	28,440.61		8,886.35	12,321.54	5,833.87	258.66	1,140.18
Special Accounting	5,313.91		1,660.35	2,302.19	1,090.01	48.33	213.03
Total 1st Allocation	155,339.08	-	51,164.99	81,775.15	17,502.13	1,476.16	3,420.64
Total 1st Tier Allocation	2,469,036.48	-	985,568.81	1,377,391.56	(45,909.96)	28,674.87	123,311.22
2nd Allocation							
Building Depreciation	20.35		6.36	8.82	4.17	0.19	0.82
Equipment Depreciation	199.38		69.78	127.60	-	1.99	-
Insurance	17,127.13		5,351.42	7,420.12	3,513.20	155.77	686.62
Special Accounting	2,558.57		799.43	1,108.47	524.63	23.27	102.57
Buildings & Facilities	122,731.77		38,347.89	53,172.03	25,175.32	1,116.23	4,920.30
County Executive	4,450.63		1,390.61	1,928.18	912.93	40.48	178.43
Finance Department	44,259.14		13,828.89	19,174.73	9,078.64	402.53	1,774.34
Printing / Mail Services	12.36		3.86	5.36	2.54	0.11	0.50
Human Resources	11,104.39		3,469.60	4,810.84	2,277.79	100.99	445.17
Information Systems	12,341.89		3,856.26	5,346.97	2,531.63	112.25	494.78
County Treasurer	2,007.58		627.27	869.76	411.80	18.26	80.48
Corporation Counsel	-		-	-	-	-	-
Central Courts	-		-	-	-	-	-
Sheriff	-		-	-	-	-	-
Total 2nd Allocation	216,813.19	-	67,751.37	93,972.87	44,432.84	1,972.08	8,684.02
Total 2nd Tier Allocation	216,813.19	-	67,751.37	93,972.87	44,432.84	1,972.08	8,684.02
Total Incoming Costs	372,152.27	-	118,916.36	175,748.03	61,934.97	3,448.24	12,104.67
Total Allocated Cost	2,685,849.67	-	1,053,320.18	1,471,364.44	(1,477.14)	30,846.95	131,995.24

**DEPARTMENT 5
FISCAL 2012**

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

**Department: Buildings & Facilities
Function: Courthouse**

Total 1st Tier Allocation \$ 985,568.81
Total 2nd Tier Allocation 67,751.37
Total Allocated Cost \$ 1,053,320.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	7,832.50	9.27%	91,327.09	-	91,327.09	-	91,327.09
County Executive	328.44	0.39%	3,829.60	-	3,829.60	290.15	4,119.74
Finance Department	3,000.01	3.55%	34,980.20	-	34,980.20	2,650.24	37,630.44
Printing / Mail Services	1,246.50	1.47%	14,534.21	-	14,534.21	1,101.17	15,635.38
Human Resources	1,972.02	2.33%	22,993.77	-	22,993.77	1,742.10	24,735.87
Information Systems	6,869.50	8.13%	80,098.49	-	80,098.49	6,068.59	86,167.08
County Treasurer	1,302.50	1.54%	15,187.17	-	15,187.17	1,150.64	16,337.81
Corporation Counsel	604.02	0.71%	7,042.94	-	7,042.94	533.60	7,576.54
Central Courts	30,884.75	36.54%	360,116.72	-	360,116.72	27,283.90	387,400.63
Sheriff	300.00	0.35%	3,498.01	-	3,498.01	265.02	3,763.03
Real Property Lister	1,291.00	1.53%	15,053.08	-	15,053.08	1,140.48	16,193.57
Register of Deeds	4,610.00	5.45%	53,752.68	-	53,752.68	4,072.52	57,825.20
County Clerk	1,701.00	2.01%	19,833.69	-	19,833.69	1,502.68	21,336.37
District Attorney	6,387.50	7.56%	74,478.36	-	74,478.36	5,642.78	80,121.14
Victim Witness	3,540.50	4.19%	41,282.29	-	41,282.29	3,127.71	44,410.01
Medical Examiner	151.01	0.18%	1,760.73	-	1,760.73	133.40	1,894.13
Other Departments	12,504.25	14.79%	145,799.77	-	145,799.77	11,046.38	156,846.15
Total	84,525.50	100.00%	985,568.81	-	985,568.81	67,751.37	1,053,320.18

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

**DEPARTMENT 5
FISCAL 2012**

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

Department: **Buildings & Facilities**
Function: **Law Enforcement Center**

Total 1st Tier Allocation \$ 1,377,391.56
Total 2nd Tier Allocation 93,972.87
Total Allocated Cost \$ 1,471,364.44

	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%	31,404.69	-	31,404.69	-	31,404.69
Central Courts	45,316.02	18.85%	259,648.86	-	259,648.86	18,127.93	277,776.79
Sheriff	16,713.00	6.95%	95,761.09	-	95,761.09	6,685.76	102,446.85
Communications	927.50	0.39%	5,314.33	-	5,314.33	371.03	5,685.36
Jail & Jail Alternatives	169,956.00	70.70%	973,803.12	-	973,803.12	67,988.09	1,041,791.21
Emergency Management	2,000.00	0.83%	11,459.47	-	11,459.47	800.07	12,259.54
Total	240,393.52	100.00%	1,377,391.56	-	1,377,391.56	93,972.87	1,471,364.44

Allocation Basis: Usable square footage by Benefiting Department

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



**DEPARTMENT 5
FISCAL 2012**

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

Department: Buildings & Facilities
Function: Racine County Services Center

Total 1st Tier Allocation \$ (45,909.98)
Total 2nd Tier Allocation 44,432.84
Total Allocated Cost \$ (1,477.14)

	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%	(17,674.06)	-	(17,674.06)	17,105.41	(568.66)
Workforce Development	31830	36.82%	(16,902.99)	-	(16,902.99)	16,359.15	(543.85)
Detention Center	20827	24.09%	(11,059.96)	-	(11,059.96)	10,704.11	(355.85)
Veterans Service	514	0.59%	(272.95)	-	(272.95)	264.17	(8.78)
Total	86,453	100.00%	(45,909.98)	-	(45,909.98)	44,432.84	(1,477.14)

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2012**

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

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

Total 1st Tier Allocation \$ 28,674.87
Total 2nd Tier Allocation 1,972.08
Total Allocated Cost \$ 30,646.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Services	10,200.00	71.83%	20,597.44	-	20,597.44	1,416.56	22,014.01
UW Extension	4,000.00	28.17%	8,077.43	-	8,077.43	555.51	8,632.94
Total	14,200.00	100.00%	28,674.87	-	28,674.87	1,972.08	30,646.95

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2012**

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

Department: Buildings & Facilities
Function: Other Buildings

Total 1st Tier Allocation	\$	123,311.22
Total 2nd Tier Allocation		<u>8,684.02</u>
Total Allocated Cost	\$	131,995.24

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Sheriff	31,309.11	26.10%	32,188.71	-	32,188.71	2,266.85	34,455.55
Ridgewood Care Center	32,905.54	27.43%	33,829.99	(25,301.83)	8,528.16	2,382.43	10,910.59
Communications	43,795.66	36.51%	45,026.05	-	45,026.05	3,170.90	48,196.95
Jail & Jail Alternatives	202.50	0.17%	208.19	-	208.19	14.66	222.85
Other Departments	11,728.77	9.78%	12,058.28	(16,814.38)	(4,756.10)	849.19	(3,906.91)
Total	119,941.58	100.00%	123,311.22	(42,116.21)	81,195.01	8,684.02	89,879.03

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Finance and Maintenance Department

**DEPARTMENT 5
FISCAL 2012**

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 (WRCSC)	Other Buildings
Building Depreciation	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Special Accounting	-	-	-	-	-	-
Buildings & Facilities	122,731.77	91,327.09	31,404.69	-	-	-
County Executive	4,119.74	4,119.74	-	-	-	-
Finance Department	37,630.44	37,630.44	-	-	-	-
Printing / Mail Services	15,635.38	15,635.38	-	-	-	-
Human Resources	24,735.87	24,735.87	-	-	-	-
Information Systems	86,167.08	86,167.08	-	-	-	-
County Treasurer	16,337.81	16,337.81	-	-	-	-
Corporation Counsel	7,576.54	7,576.54	-	-	-	-
Central Courts	665,177.41	387,400.63	277,776.79	-	-	-
Sheriff	140,665.43	3,763.03	102,446.85	-	-	34,455.55
Child Support	-	-	-	-	-	-
Human Services	21,445.35	-	-	(568.66)	22,014.01	-
Ridgewood Care Center	10,910.59	-	-	-	-	10,910.59
Workforce Development	(543.85)	-	-	(543.85)	-	-
Communications	53,882.31	-	5,685.36	-	-	48,196.95
Detention Center	(355.85)	-	-	(355.85)	-	-
Jail & Jail Alternatives	1,042,014.06	-	1,041,791.21	-	-	222.85
Real Property Lister	16,193.57	16,193.57	-	-	-	-
Register of Deeds	57,825.20	57,825.20	-	-	-	-
County Clerk	21,336.37	21,336.37	-	-	-	-
District Attorney	80,121.14	80,121.14	-	-	-	-
Victim Witness	44,410.01	44,410.01	-	-	-	-
Victim Advocate	-	-	-	-	-	-
Emergency Management	12,259.54	-	12,259.54	-	-	-
Planning & Development Services	-	-	-	-	-	-
Harbor / Marina	-	-	-	-	-	-
UW Extension	8,632.94	-	-	-	8,632.94	-
Parks w/Golf Course	-	-	-	-	-	-
Highway w/Fleet	-	-	-	-	-	-
Land Conservation	-	-	-	-	-	-
Lakeshores Library	-	-	-	-	-	-
Veterans Service	(8.78)	-	-	(8.78)	-	-
Medical Examiner	1,894.13	1,894.13	-	-	-	-
Courts & Judicial	-	-	-	-	-	-
Other Departments	152,939.24	156,846.15	-	-	-	(3,906.91)
Total	2,643,733.46	1,053,320.18	1,471,364.44	(1,477.14)	30,646.95	89,879.03

**DEPARTMENT 6
FISCAL 2012**

**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 2012.
- **Department Specific** related costs have been assigned directly to the benefiting departments based on time/effort analysis by County Executive’s staff.

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

**DEPARTMENT 6
FISCAL 2012**

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

Department: County Executive

Functions:	Total	General & Administrative	Department Oversight	Budgeting	Department Specific	General Government
Expenditures:						
Salaries & Wages	168,843.66		66,355.56	35,794.86	42,042.07	24,651.17
Fringe Benefits	55,006.96		21,617.74	11,661.48	13,696.73	8,031.02
Telephone	1,442.92	1,442.92				
Public Liability Insurance	2,532.65	2,532.65				
Travel	4,065.61	4,065.61				
Executive Expense	939.33					939.33
Conferences	1,213.21	1,213.21				
Discretionary Account	2,531.67					2,531.67
Office Supplies	424.32	424.32				
Copy Cost	307.16	307.16				
Printing	963.92	963.92				
Publications	727.77	727.77				
Dues	824.00	824.00				
Total Expenditures	239,823.18	12,501.56	87,973.29	47,456.33	55,738.80	36,153.19
Disallowed / Capitalized	(37,978.42)	-				(37,978.42)
General & Administrative Allocation	-	(12,501.56)	4,913.11	2,650.33	3,112.89	1,825.23
Incoming Costs						
1st Allocation						
Building Depreciation	840.83	-	330.45	178.26	209.37	122.76
Equipment Depreciation	-	-	-	-	-	-
Insurance	13.96	-	5.49	2.96	3.48	2.04
Special Accounting	551.03	-	216.55	116.82	137.21	80.45
Buildings & Facilities	3,829.60	-	1,505.03	811.87	953.57	559.12
Total 1st Allocation	5,235.41	-	2,057.52	1,109.91	1,303.62	764.37
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	(764.37)					(764.37)
Total 1st Tier Allocation	206,315.81	-	94,943.92	51,216.57	60,155.31	(0.00)
2nd Allocation						
Building Depreciation	0.33	-	0.13	0.07	0.08	0.05
Equipment Depreciation	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Special Accounting	301.18	-	118.36	63.85	74.99	43.97
Buildings & Facilities	290.15	-	114.03	61.51	72.25	42.36
County Executive	348.66	-	137.02	73.92	86.82	50.90
Finance Department	1,688.36	-	663.53	357.93	420.40	246.50
Printing / Mail Services	265.15	-	104.20	56.21	66.02	38.71
Human Resources	1,840.80	-	723.43	390.25	458.36	268.76
Information Systems	7,382.71	-	2,901.41	1,565.13	1,838.30	1,077.88
County Treasurer	149.63	-	58.80	31.72	37.26	21.85
Corporation Counsel	17,659.94	-	6,940.36	3,743.91	4,397.33	2,578.35
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total 2nd Allocation	29,926.90	-	11,761.27	6,344.50	7,451.80	4,369.33
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	(4,369.33)					(4,369.33)
Total 2nd Tier Allocation	25,557.58	-	11,761.27	6,344.50	7,451.80	-
Total Incoming Costs	30,028.62	-	13,818.79	7,454.41	8,755.42	-
Total Allocated Cost	\$ 231,873.38	\$ -	\$ 106,705.20	\$ 57,561.07	\$ 67,607.11	\$ -

**DEPARTMENT 6
FISCAL 2012**

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

Department: County Executive
Function: Department Oversight

Total 1st Tier Allocation	\$ 94,943.92
Total 2nd Tier Allocation	<u>11,761.27</u>
Total Allocated Cost	\$ 106,705.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	13.0000	1.56%	1,485.79		1,485.79	-	1,485.79
County Executive	2.1750	0.26%	248.58		248.58	-	248.58
Finance Department	11.9000	1.43%	1,360.07		1,360.07	171.62	1,531.69
Printing / Mail Services	1.0000	0.12%	114.29		114.29	14.42	128.71
Human Resources	6.0000	0.72%	685.75		685.75	86.53	772.28
Information Systems	7.0000	0.84%	800.04		800.04	100.95	900.99
County Treasurer	5.0000	0.60%	571.46		571.46	72.11	643.57
Corporation Counsel	5.1000	0.61%	582.89		582.89	73.55	656.44
Central Courts	33.5000	4.03%	3,828.78		3,828.78	483.12	4,311.89
Sheriff	119.0000	14.33%	13,600.73		13,600.73	1,716.15	15,316.88
Child Support	28.2500	3.40%	3,228.74		3,228.74	407.41	3,636.15
Human Services	149.5000	18.00%	17,086.63		17,086.63	2,156.01	19,242.63
Ridgewood Care Center	144.6750	17.42%	16,535.17		16,535.17	2,086.42	18,621.59
Workforce Development	2.0000	0.24%	228.58		228.58	28.84	257.43
Communications	51.0000	6.14%	5,828.88		5,828.88	735.49	6,564.38
Detention Center	17.0000	2.05%	1,942.96		1,942.96	245.16	2,188.13
Jail & Jail Alternatives	102.0750	12.29%	11,666.34		11,666.34	1,472.07	13,138.41
Real Property Lister	2.4375	0.29%	278.59		278.59	35.15	313.74
Register of Deeds	5.4375	0.65%	621.46		621.46	78.42	699.88
County Clerk	4.2500	0.51%	485.74		485.74	61.29	547.03
District Attorney	9.6500	1.16%	1,102.92		1,102.92	139.17	1,242.08
Victim Witness	7.3250	0.88%	837.19		837.19	105.64	942.82
Emergency Management	1.1750	0.14%	134.29		134.29	16.95	151.24
Planning & Development Services	5.6000	0.67%	640.03		640.03	80.76	720.79
Parks w/Golf Course	8.9150	1.07%	1,018.91		1,018.91	128.57	1,147.48
Highway w/Fleet	60.7250	7.31%	6,940.37		6,940.37	875.74	7,816.11
Land Conservation	2.7000	0.33%	308.59		308.59	38.94	347.53
Veterans Service	2.0000	0.24%	228.58		228.58	28.84	257.43
Medical Examiner	1.0750	0.13%	122.86		122.86	15.50	138.37
Other Departments	21.2500	2.56%	2,428.70		2,428.70	306.46	2,735.16
Total	830.7150	100.00%	94,943.92	-	94,943.92	11,761.27	106,705.20

Allocation Basis: Number of County FTEs by Department

Allocation Source: Financial Records and Reports

**DEPARTMENT 6
FISCAL 2012**

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

Department: County Executive
Function: Budgeting

Total 1st Tier Allocation	\$ 51,216.57
Total 2nd Tier Allocation	6,344.50
Total Allocated Cost	\$ 57,561.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	267.00	0.65%	334.00		334.00	-	334.00
Buildings & Facilities	1,082.00	2.64%	1,353.53		1,353.53	-	1,353.53
County Executive	80.00	0.20%	100.08		100.08	-	100.08
Finance Department	363.00	0.89%	454.10		454.10	58.29	512.38
Printing / Mail Services	522.00	1.27%	653.00		653.00	83.82	736.81
Human Resources	297.00	0.73%	371.53		371.53	47.69	419.22
Information Systems	243.00	0.59%	303.98		303.98	39.02	343.00
County Treasurer	325.00	0.79%	406.56		406.56	52.18	458.74
Corporation Counsel	176.00	0.43%	220.17		220.17	28.26	248.43
Central Courts	4,419.00	10.79%	5,527.97		5,527.97	709.55	6,237.51
Sheriff	4,116.00	10.05%	5,148.93		5,148.93	660.90	5,809.82
Child Support	924.00	2.26%	1,155.88		1,155.88	148.36	1,304.25
Human Services	10,240.00	25.01%	12,809.77		12,809.77	1,644.21	14,453.98
Ridgewood Care Center	4,854.00	11.86%	6,072.13		6,072.13	779.39	6,851.53
Workforce Development	246.00	0.60%	307.73		307.73	39.50	347.23
Communications	1,398.00	3.41%	1,748.83		1,748.83	224.47	1,973.31
Detention Center	535.00	1.31%	669.26		669.26	85.90	755.16
Jail & Jail Alternatives	3,011.00	7.35%	3,766.62		3,766.62	483.47	4,250.09
Real Property Lister	76.00	0.19%	95.07		95.07	12.20	107.28
Register of Deeds	186.00	0.45%	232.68		232.68	29.87	262.54
County Clerk	193.00	0.47%	241.43		241.43	30.99	272.42
District Attorney	518.00	1.27%	647.99		647.99	83.17	731.17
Victim Witness	229.00	0.56%	286.47		286.47	36.77	323.24
Victim Advocate	6.00	0.01%	7.51		7.51	0.96	8.47
Emergency Management	45.00	0.11%	56.29		56.29	7.23	63.52
Planning & Development Services	161.00	0.39%	201.40		201.40	25.85	227.26
Harbor / Marina	250.00	0.61%	312.74		312.74	40.14	352.88
UW Extension	80.00	0.20%	100.08		100.08	12.85	112.92
Parks w/Golf Course	1,053.00	2.57%	1,317.25		1,317.25	169.08	1,486.33
Highway w/Fleet	3,278.00	8.01%	4,100.63		4,100.63	526.34	4,626.97
Land Conservation	127.00	0.31%	158.87		158.87	20.39	179.26
Veterans Service	101.00	0.25%	126.35		126.35	16.22	142.56
Medical Examiner	103.00	0.25%	128.85		128.85	16.54	145.39
Other Departments	1,438.00	3.51%	1,798.87		1,798.87	230.90	2,029.77
			-		-	-	-
Total	40,942.00	100.00%	51,216.57	-	51,216.57	6,344.50	57,561.07

Allocation Basis: Number of AP and Payroll Disbursements by Department During 2012

Allocation Source: Financial Records and Reports

**DEPARTMENT 6
FISCAL 2012**

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

Department: County Executive
Function: Department Specific

Total 1st Tier Allocation	\$ 60,155.31
Total 2nd Tier Allocation	<u>7,451.80</u>
Total Allocated Cost	\$ 67,607.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	3	2.68%	1,611.30		1,611.30	-	1,611.30
Finance Department	10	8.93%	5,371.01		5,371.01	683.65	6,054.66
Human Resources	10	8.93%	5,371.01		5,371.01	683.65	6,054.66
Information Systems	5	4.46%	2,685.50		2,685.50	341.83	3,027.33
County Treasurer	1	0.89%	537.10		537.10	68.37	605.47
Corporation Counsel	10	8.93%	5,371.01		5,371.01	683.65	6,054.66
Central Courts	2	1.79%	1,074.20		1,074.20	136.73	1,210.93
Sheriff	10	8.93%	5,371.01		5,371.01	683.65	6,054.66
Child Support	1	0.89%	537.10		537.10	68.37	605.47
Human Services	12	10.71%	6,445.21		6,445.21	820.38	7,265.59
Ridgewood Care Center	4	3.57%	2,148.40		2,148.40	273.46	2,421.86
Communications	4	3.57%	2,148.40		2,148.40	273.46	2,421.86
Detention Center	2	1.79%	1,074.20		1,074.20	136.73	1,210.93
Jail & Jail Alternatives	5	4.46%	2,685.50		2,685.50	341.83	3,027.33
County Clerk	2	1.79%	1,074.20		1,074.20	136.73	1,210.93
District Attorney	1	0.89%	537.10		537.10	68.37	605.47
Planning & Development Services	2	1.79%	1,074.20		1,074.20	136.73	1,210.93
Harbor / Marina	5	4.46%	2,685.50		2,685.50	341.83	3,027.33
Parks w/Golf Course	2	1.79%	1,074.20		1,074.20	136.73	1,210.93
Highway w/Fleet	2	1.79%	1,074.20		1,074.20	136.73	1,210.93
Lakeshores Library	1	0.89%	537.10		537.10	68.37	605.47
Other Departments	18	16.07%	9,667.82		9,667.82	1,230.57	10,898.39
Total	112	100.00%	60,155.31	-	60,155.31	7,451.80	67,607.11

Allocation Basis: Direct Allocation to Benefiting Department
Allocation Source: Time & Effort Analysis by Department Personnel

**DEPARTMENT 6
FISCAL 2012**

RACINE COUNTY, WISCONSIN

OFFICE OF THE COUNTY EXECUTIVE

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Executive

<u>Grantee Department</u>	Total	Department Oversight	Budgeting	Department Specific
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance	334.00	-	334.00	-
Special Accounting	(0.00)	-	-	-
Buildings & Facilities	4,450.63	1,485.79	1,353.53	1,611.30
County Executive	348.66	248.58	100.08	-
Finance Department	8,098.73	1,531.69	512.38	6,054.66
Printing / Mail Services	865.53	128.71	736.81	-
Human Resources	7,246.16	772.28	419.22	6,054.66
Information Systems	4,271.32	900.99	343.00	3,027.33
County Treasurer	1,707.78	643.57	458.74	605.47
Corporation Counsel	6,959.53	656.44	248.43	6,054.66
Central Courts	11,760.34	4,311.89	6,237.51	1,210.93
Sheriff	27,181.36	15,316.88	5,809.82	6,054.66
Child Support	5,545.86	3,636.15	1,304.25	605.47
Human Services	40,962.21	19,242.63	14,453.98	7,265.59
Ridgewood Care Center	27,894.98	18,621.59	6,851.53	2,421.86
Workforce Development	604.66	257.43	347.23	-
Communications	10,959.55	6,564.38	1,973.31	2,421.86
Detention Center	4,154.22	2,188.13	755.16	1,210.93
Jail & Jail Alternatives	20,415.83	13,138.41	4,250.09	3,027.33
Real Property Lister	421.01	313.74	107.28	-
Register of Deeds	962.42	699.88	262.54	-
County Clerk	2,030.39	547.03	272.42	1,210.93
District Attorney	2,578.72	1,242.08	731.17	605.47
Victim Witness	1,266.06	942.82	323.24	-
Victim Advocate	8.47	-	8.47	-
Emergency Management	214.76	151.24	63.52	-
Planning & Development Services	2,158.98	720.79	227.26	1,210.93
Harbor / Marina	3,380.21	-	352.88	3,027.33
UW Extension	112.92	-	112.92	-
Parks w/Golf Course	3,844.74	1,147.48	1,486.33	1,210.93
Highway w/Fleet	13,654.01	7,816.11	4,626.97	1,210.93
Land Conservation	526.79	347.53	179.26	-
Lakeshores Library	605.47	-	-	605.47
Veterans Service	399.99	257.43	142.56	-
Medical Examiner	283.75	138.37	145.39	-
Courts & Judicial	-	-	-	-
Other Departments	15,663.32	2,735.16	2,029.77	10,898.39
	231,873.38	106,705.20	57,561.07	67,607.11

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 2012. The Highway Department, Parks and Ridgewood have staff assigned to perform voucher related activities. Accordingly the allocation for these departments have had a weighting applied (25% Highway, 25% Parks, and 75% Ridgewood) 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 2012. 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 2012.
- **Receipting & Banking:** Costs associated with time spent on bank reconciliation and other related banking activity have been allocated based on the total Accounts Payable and General Receipt transactions processed by department during 2012.
- **Copier Pool:** Costs related to the operations oversight of the County's Copier Pool have been allocated based on Copy Charges by department during 2012.



- **Print Shop:** Related costs have been allocated based on printing charges by department in 2012.
- **Department Specific:** Costs related to providing direct departmental support, as reported on the employee Personnel Activity Reports (PARs), have been appropriately allocated.

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



**DEPARTMENT 7
FISCAL 2012**

**RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT**

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Purchasing	Receiving & Banking
Expenditures:						
Salaries & Wages	673,222.79	169,382.85	242,972.84	133,782.83	69,375.61	11,687.15
Fringe Benefits	248,114.45	62,425.60	89,546.99	49,305.30	25,568.19	4,307.27
Account Clerk	26,460.68	26,460.68				
Temporary Help	5,250.15	5,250.15				
Audit	112,282.00	112,282.00				
Indirect Costs	7,750.00	7,750.00				
Telephone	1,300.23	1,300.23				
Central Telephone	1,683.06	1,683.06				
Public Liability Insurance	10,098.34	10,098.34				
Advertising	98.23	98.23				
Travel	445.79	445.79				
Office Supplies	1,280.65	1,280.65				
Paper	2,575.49	2,575.49				
Copy and Printing Costs	5,417.14	5,417.14				
Publications & Dues	4,022.15	4,022.15				
Consultants	3,687.43	3,687.43				
Training - NonReps	2,045.67		2,045.67			
Equipment	338.00	338.00				
Total Expenditures	1,106,072.25	414,497.79	334,565.49	183,088.14	94,943.80	15,994.41
Disallowed / Capitalized	(4,706.98)					
Cost Adjustments:						
Garnishment Fees	(2,280.06)			(2,280.06)		
Transfer Audit & Indirect Cost Fees (Chapter 4)	(120,032.00)	(120,032.00)				
Total Cost Adjustments	(122,312.06)	(120,032.00)	-	(2,280.06)	-	-
General & Administrative Allocation	0.00	(294,465.79)	142,003.81	78,188.46	40,546.10	6,830.47
Incoming Costs						
1st Allocation						
Building Depreciation	7,680.30	-	3,703.76	2,039.32	1,057.53	178.15
Equipment Depreciation	9,048.00	-	4,363.33	2,402.48	1,245.85	209.88
Insurance	76.37	-	36.83	20.28	10.52	1.77
Special Accounting	2,044.50	-	985.94	542.87	281.51	47.42
Buildings & Facilities	34,980.20	-	16,868.92	9,288.17	4,816.55	811.41
County Executive	7,185.18	-	3,465.00	1,907.86	989.35	166.67
Total 1st Allocation	61,014.54	-	29,423.78	16,200.98	8,401.32	1,415.30
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	(291.87)					
Total 1st Tier Allocation	1,039,775.89	-	505,993.08	275,197.51	143,891.22	24,240.19
2nd Allocation						
Building Depreciation	3.03	-	1.46	0.80	0.42	0.07
Equipment Depreciation	25.77	-	12.43	6.84	3.55	0.60
Insurance	-	-	-	-	-	-
Special Accounting	1,155.71	-	557.33	306.87	159.13	26.81
Buildings & Facilities	2,650.24	-	1,278.06	703.71	364.92	61.48
County Executive	913.55	-	440.55	242.57	125.79	21.19
Finance Department	6,343.15	-	3,058.93	1,684.27	873.41	147.14
Printing / Mail Services	269.57	-	130.00	71.58	37.12	6.25
Human Resources	10,174.53	-	4,906.59	2,701.81	1,400.97	236.01
Information Systems	47,300.60	-	22,810.34	12,559.56	6,513.00	1,097.19
County Treasurer	672.66	-	324.38	178.61	92.62	15.60
Corporation Counsel	12,245.33	-	5,905.21	3,251.46	1,686.11	284.04
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total 2nd Allocation	81,754.15	-	39,425.30	21,707.89	11,257.04	1,896.38
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	(391.07)					
Total 2nd Tier Allocation	81,363.08	-	39,425.30	21,707.89	11,257.04	1,896.38
Total Incoming Costs	142,085.76	-	68,849.08	37,908.87	19,658.36	3,311.68
Total Allocated Cost	1,121,138.97	-	545,418.38	296,905.40	155,148.26	26,136.57

**DEPARTMENT 7
FISCAL 2012**

RACINE COUNTY, WISCONSIN

FINANCE DEPARTMENT

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Copier Pool	Print Shop	Departmental Support	General Government
Expenditures:				
Salaries & Wages	2,201.44	2,867.93	38,542.00	2,410.14
Fringe Benefits	811.33	1,056.97	14,204.55	888.25
Account Clerk				
Temporary Help				
Audit				
Indirect Costs				
Telephone				
Central Telephone				
Public Liability Insurance				
Advertising				
Travel				
Office Supplies				
Paper				
Copy and Printing Costs				
Publications & Dues				
Consultants				
Training - NonReps				
Equipment				
Total Expenditures	3,012.77	3,924.90	52,746.56	3,298.39
Disallowed / Capitalized	-	-	-	(4,706.98)
Cost Adjustments:				
Garnishment Fees				
Transfer Audit & Indirect Cost Fees (Chapter 4)				
Total Cost Adjustments	-	-	-	-
General & Administrative Allocation	1,286.62	1,676.14	22,525.61	1,408.59
Incoming Costs				
1st Allocation				
Building Depreciation	33.56	43.72	587.52	36.74
Equipment Depreciation	39.53	51.50	692.14	43.28
Insurance	0.33	0.43	5.84	0.37
Special Accounting	8.93	11.64	156.40	9.78
Buildings & Facilities	152.84	199.11	2,875.66	167.33
County Executive	31.39	40.90	549.64	34.37
Total 1st Allocation	266.59	347.30	4,667.40	291.87
General & Administrative Allocation	-	-	-	-
Unallocated				(291.87)
Total 1st Tier Allocation	4,565.98	5,948.34	79,939.57	-
2nd Allocation				
Building Depreciation	0.01	0.02	0.23	0.01
Equipment Depreciation	0.11	0.15	1.97	0.12
Insurance	-	-	-	-
Special Accounting	5.05	6.58	88.41	5.53
Buildings & Facilities	11.58	15.09	202.73	12.88
County Executive	3.99	5.20	69.88	4.37
Finance Department	27.72	36.11	485.23	30.34
Printing / Mail Services	1.18	1.53	20.52	1.29
Human Resources	44.46	57.91	778.32	48.67
Information Systems	206.87	289.24	3,618.33	226.26
County Treasurer	2.94	3.83	51.46	3.22
Corporation Counsel	53.50	69.70	936.73	58.58
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	357.21	465.36	6,253.91	391.07
General & Administrative Allocation	-	-	-	-
Unallocated				(391.07)
Total 2nd Tier Allocation	357.21	465.36	6,253.91	-
Total Incoming Costs	623.80	812.66	10,921.31	-
Total Allocated Cost	4,923.19	6,413.70	86,193.48	-

**DEPARTMENT 7
FISCAL 2012**

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

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 505,993.08
Total 2nd Tier Allocation 39,425.30
Total Allocated Cost \$ 545,418.38

Grantee Department	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated	
	Allocation Units	Percentage					Gross Allocation
Insurance	680.00	1.57%	7,922.21	7,922.21	-	7,922.21	
Buildings & Facilities	1,894.00	4.36%	22,065.68	22,065.68	-	22,065.68	
County Executive	71.00	0.16%	827.17	827.17	-	827.17	
Finance Department	129.00	0.30%	1,502.89	1,502.89	-	1,502.89	
Printing / Mail Services	1,263.00	2.91%	14,714.33	14,714.33	1,224.71	15,939.05	
Human Resources	357.00	0.82%	4,159.16	4,159.16	346.18	4,505.34	
Information Systems	155.00	0.36%	1,805.80	1,805.80	150.30	1,956.10	
County Treasurer	496.00	1.14%	5,778.55	5,778.55	480.96	6,259.52	
Corporation Counsel	116.00	0.27%	1,351.44	1,351.44	112.48	1,463.92	
Central Courts	8,995.00	20.71%	104,794.48	104,794.48	8,722.34	113,516.82	
Sheriff	2,596.00	5.98%	30,244.19	30,244.19	2,517.31	32,761.50	
Child Support	481.00	1.11%	5,603.80	5,603.80	466.42	6,070.22	
Human Services	16,129.00	37.14%	187,907.75	187,907.75	15,640.08	203,547.83	
Ridgewood Care Center	2,071.50	4.77%	24,133.60	24,133.60	2,008.71	26,142.31	
Workforce Development	491.00	1.13%	5,720.30	5,720.30	476.12	6,196.42	
Communications	182.00	0.42%	2,120.36	2,120.36	176.48	2,296.84	
Detention Center	237.00	0.55%	2,761.12	2,761.12	229.82	2,990.94	
Jail & Jail Alternatives	846.00	1.95%	9,856.16	9,856.16	820.36	10,676.51	
Real Property Lister	27.00	0.06%	314.56	314.56	26.18	340.74	
Register of Deeds	107.00	0.25%	1,246.58	1,246.58	103.76	1,350.34	
County Clerk	195.00	0.45%	2,271.81	2,271.81	189.09	2,460.90	
District Attorney	656.00	1.51%	7,642.60	7,642.60	636.11	8,278.71	
Victim Witness	87.00	0.20%	1,013.58	1,013.58	84.36	1,097.94	
Victim Advocate	14.00	0.03%	163.10	163.10	13.58	176.68	
Emergency Management	49.00	0.11%	570.86	570.86	47.51	618.38	
Planning & Development Services	14.00	0.03%	163.10	163.10	13.58	176.68	
Harbor / Marina	636.00	1.46%	7,409.59	7,409.59	616.72	8,026.31	
UW Extension	203.00	0.47%	2,365.01	2,365.01	196.85	2,561.86	
Parks w/Golf Course	520.50	1.20%	6,063.98	6,063.98	504.72	6,568.71	
Highway w/Fleet	1,076.75	2.48%	12,544.46	12,544.46	1,044.11	13,588.58	
Land Conservation	124.00	0.29%	1,444.64	1,444.64	120.24	1,564.88	
Veterans Service	126.00	0.29%	1,467.94	1,467.94	122.18	1,590.12	
Medical Examiner	196.00	0.45%	2,283.46	2,283.46	190.06	2,473.52	
Other Departments	2,211.00	5.09%	25,758.82	25,758.82	2,143.98	27,902.80	
Total	43,431.75	100.00%	505,993.08	-	505,993.08	39,425.30	545,418.38

Allocation Basis: Number of Expenditure Transactions by Department with Reduced Weighting Applied - Less Effort Required
Ridgewood 75%, Highway 25%, Parks 25%.

Allocation Source: Financial Records and Reports

**DEPARTMENT 7
FISCAL 2012**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 275,197.51
Total 2nd Tier Allocation 21,707.89
Total Allocated Cost \$ 296,905.40

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	338	1.71%	4,707.21		4,707.21	-	4,707.21
County Executive	52	0.26%	724.19		724.19	-	724.19
Finance Department	312	1.58%	4,345.11		4,345.11	-	4,345.11
Printing / Mail Services	26	0.13%	362.09		362.09	29.61	391.71
Human Resources	156	0.79%	2,172.56		2,172.56	177.69	2,350.24
Information Systems	182	0.92%	2,534.65		2,534.65	207.30	2,741.95
County Treasurer	130	0.66%	1,810.46		1,810.46	148.07	1,958.54
Corporation Counsel	130	0.66%	1,810.46		1,810.46	148.07	1,958.54
Central Courts	884	4.47%	12,311.16		12,311.16	1,006.89	13,318.04
Sheriff	3,094	15.66%	43,089.05		43,089.05	3,524.11	46,613.15
Child Support	735	3.72%	10,236.09		10,236.09	837.17	11,073.26
Human Services	3,900	19.74%	54,313.92		54,313.92	4,442.15	58,756.08
Ridgewood Care Center	2,451	12.40%	34,127.25		34,127.25	2,791.15	36,918.40
Workforce Development	52	0.26%	724.19		724.19	59.23	783.41
Communications	1,326	6.71%	18,466.73		18,466.73	1,510.33	19,977.07
Detention Center	442	2.24%	6,155.58		6,155.58	503.44	6,659.02
Jail & Jail Alternatives	2,678	13.55%	37,295.56		37,295.56	3,050.28	40,345.84
Real Property Lister	65	0.33%	905.23		905.23	74.04	979.27
Register of Deeds	143	0.72%	1,991.51		1,991.51	162.88	2,154.39
County Clerk	117	0.59%	1,629.42		1,629.42	133.26	1,762.68
District Attorney	260	1.32%	3,620.93		3,620.93	296.14	3,917.07
Victim Witness	195	0.99%	2,715.70		2,715.70	222.11	2,937.80
Emergency Management	26	0.13%	362.09		362.09	29.61	391.71
Planning & Development Services	156	0.79%	2,172.56		2,172.56	177.69	2,350.24
Parks w/Golf Course	152	0.77%	2,118.24		2,118.24	173.24	2,291.49
Highway w/Fleet	1,031	5.22%	14,356.98		14,356.98	1,174.21	15,531.19
Land Conservation	78	0.39%	1,086.28		1,086.28	88.84	1,175.12
Veterans Service	52	0.26%	724.19		724.19	59.23	783.41
Medical Examiner	26	0.13%	362.09		362.09	29.61	391.71
Other Departments	572	2.89%	7,966.04		7,966.04	651.52	8,617.56
Total	19,761	100.00%	275,197.51	-	275,197.51	21,707.89	296,905.40

Allocation Basis: Payroll Disbursements During 2012 w/ Ridgewood, Highway and Parks Weighted @65% - less effort required.
Allocation Source: Finance Department Records and Reports

**DEPARTMENT 7
FISCAL 2012**

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

Department: Finance Department
Function: Purchasing

Total 1st Tier Allocation \$ 143,891.22
Total 2nd Tier Allocation 11,257.04
Total Allocated Cost \$ 155,148.26

Grantee Department	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Insurance	7.00	0.20%	288.77		288.77	-	288.77
Buildings & Facilities	406.00	11.64%	16,748.81		16,748.81	-	16,748.81
County Executive	2.00	0.06%	82.51		82.51	-	82.51
Finance Department	8.00	0.23%	330.03		330.03	-	330.03
Printing / Mail Services	19.00	0.54%	783.81		783.81	69.78	853.59
Human Resources	22.00	0.63%	907.57		907.57	80.80	988.37
Information Systems	73.00	2.09%	3,011.48		3,011.48	268.11	3,279.60
County Treasurer	5.00	0.14%	206.27		206.27	18.36	224.63
Corporation Counsel	4.00	0.11%	165.01		165.01	14.69	179.70
Central Courts	67.00	1.92%	2,763.97		2,763.97	246.08	3,010.04
Sheriff	217.00	6.22%	8,951.95		8,951.95	796.99	9,748.94
Child Support	23.00	0.66%	948.82		948.82	84.47	1,033.30
Human Services	190.00	5.45%	7,838.11		7,838.11	697.83	8,535.94
Ridgewood Care Center	313.00	8.97%	12,912.26		12,912.26	1,149.58	14,061.83
Workforce Development	3.00	0.09%	123.76		123.76	11.02	134.78
Communications	56.00	1.61%	2,310.18		2,310.18	205.68	2,515.86
Jail & Jail Alternatives	77.00	2.21%	3,176.50		3,176.50	282.80	3,459.30
Real Property Lister	7.00	0.20%	288.77		288.77	25.71	314.48
Register of Deeds	18.00	0.52%	742.56		742.56	66.11	808.67
County Clerk	21.00	0.60%	866.32		866.32	77.13	943.45
District Attorney	2.00	0.06%	82.51		82.51	7.35	89.85
Victim Witness	12.00	0.34%	495.04		495.04	44.07	539.11
Emergency Management	9.00	0.26%	371.28		371.28	33.05	404.33
Harbor / Marina	168.00	4.82%	6,930.54		6,930.54	617.03	7,547.57
UW Extension	7.00	0.20%	288.77		288.77	25.71	314.48
Parks w/Golf Course	382.00	10.95%	15,758.73		15,758.73	1,403.00	17,161.73
Highway w/Fleet	1,041.00	29.85%	42,944.60		42,944.60	3,823.35	46,767.95
Land Conservation	29.00	0.83%	1,196.34		1,196.34	106.51	1,302.85
Veterans Service	4.00	0.11%	165.01		165.01	14.69	179.70
Medical Examiner	3.00	0.09%	123.76		123.76	11.02	134.78
Other Departments	293.00	8.40%	12,087.19		12,087.19	1,076.12	13,163.31
Total	3,488.00	100.00%	143,891.22	-	143,891.22	11,257.04	155,148.26

Allocation Basis: Purchase Orders by Department During 2012

Allocation Source: Accounting Records and Reports

**DEPARTMENT 7
FISCAL 2012**

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

Department: Finance Department
Function: Receipting & Banking

Total 1st Tier Allocation \$ 24,240.19
Total 2nd Tier Allocation 1,896.38
Total Allocated Cost \$ 26,136.57

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	710.00	1.08%	262.66		262.66	-	262.66
Buildings & Facilities	1,908.00	2.91%	705.85		705.85	-	705.85
County Executive	73.00	0.11%	27.01		27.01	-	27.01
Finance Department	133.00	0.20%	49.20		49.20	-	49.20
Printing / Mail Services	1,269.00	1.94%	469.46		469.46	38.38	507.84
Human Resources	389.00	0.59%	143.91		143.91	11.77	155.67
Information Systems	157.00	0.24%	58.08		58.08	4.75	62.83
County Treasurer	2,285.00	3.49%	845.32		845.32	69.11	914.43
Corporation Counsel	134.00	0.20%	49.57		49.57	4.05	53.63
Central Courts	9,652.00	14.73%	3,570.70		3,570.70	291.93	3,862.62
Sheriff	3,933.00	6.00%	1,454.99		1,454.99	118.95	1,573.94
Child Support	627.00	0.96%	231.95		231.95	18.96	250.92
Human Services	18,386.00	28.06%	6,801.78		6,801.78	556.09	7,357.88
Ridgewood Care Center	3,679.00	5.61%	1,361.02		1,361.02	111.27	1,472.30
Workforce Development	752.00	1.15%	278.20		278.20	22.74	300.94
Communications	202.00	0.31%	74.73		74.73	6.11	80.84
Detention Center	313.00	0.48%	115.79		115.79	9.47	125.26
Jail & Jail Alternatives	1,000.00	1.53%	369.94		369.94	30.25	400.19
Real Property Lister	68.00	0.10%	25.16		25.16	2.06	27.21
Register of Deeds	977.00	1.49%	361.43		361.43	29.55	390.98
County Clerk	713.00	1.09%	263.77		263.77	21.56	285.33
District Attorney	695.00	1.06%	257.11		257.11	21.02	278.13
Victim Witness	91.00	0.14%	33.66		33.66	2.75	36.42
Victim Advocate	20.00	0.03%	7.40		7.40	0.60	8.00
Emergency Management	58.00	0.09%	21.46		21.46	1.75	23.21
Planning & Development Services	39.00	0.06%	14.43		14.43	1.18	15.61
Harbor / Marina	1,159.00	1.77%	428.76		428.76	35.05	463.82
UW Extension	241.00	0.37%	89.16		89.16	7.29	96.45
Parks w/Golf Course	2,712.00	4.14%	1,003.29		1,003.29	82.03	1,085.31
Highway w/Fleet	4,417.00	6.74%	1,634.04		1,634.04	133.59	1,767.63
Land Conservation	188.00	0.29%	69.55		69.55	5.69	75.24
Veterans Service	131.00	0.20%	48.46		48.46	3.96	52.42
Medical Examiner	229.00	0.35%	84.72		84.72	6.93	91.64
Other Departments	8,184.00	12.49%	3,027.62		3,027.62	247.53	3,275.15
Total	65,524.00	100.00%	24,240.19	-	24,240.19	1,896.38	26,136.57

Allocation Basis: Total AP and Receipt Transactions Processed by Department During 2012

Allocation Source: Accounting Records & Reports

**DEPARTMENT 7
FISCAL 2012**

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

Department: Finance Department
Function: Copier Pool

Total 1st Tier Allocation \$ 4,565.98
Total 2nd Tier Allocation 357.21
Total Allocated Cost \$ 4,923.19

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	1,435.80	0.67%	30.62		30.62	-	30.62
County Executive	307.16	0.14%	6.55		6.55	-	6.55
Finance Department	4,437.13	2.07%	94.63		94.63	-	94.63
Human Resources	2,205.59	1.03%	47.04		47.04	3.79	50.83
Information Systems	499.84	0.23%	10.66		10.66	0.86	11.52
County Treasurer	3,992.07	1.86%	85.14		85.14	6.86	92.00
Corporation Counsel	2,257.36	1.05%	48.14		48.14	3.88	52.02
Central Courts	8,227.69	3.84%	175.47		175.47	14.14	189.60
Sheriff	15,655.87	7.31%	333.89		333.89	26.90	360.78
Child Support	11,829.58	5.53%	252.29		252.29	20.32	272.61
Human Services	98,361.36	45.94%	2,097.72		2,097.72	168.99	2,266.71
Ridgewood Care Center	14,857.76	6.94%	316.87		316.87	25.53	342.39
Workforce Development	1,539.30	0.72%	32.83		32.83	2.64	35.47
Communications	3,838.76	1.79%	81.87		81.87	6.60	88.46
Jail & Jail Alternatives	12,295.52	5.74%	262.22		262.22	21.12	283.35
Real Property Lister	1,694.93	0.79%	36.15		36.15	2.91	39.06
Register of Deeds	3,496.47	1.63%	74.57		74.57	6.01	80.58
County Clerk	5,313.44	2.48%	113.32		113.32	9.13	122.45
District Attorney	5,001.23	2.34%	106.66		106.66	8.59	115.25
Victim Witness	1,170.43	0.55%	24.96		24.96	2.01	26.97
Emergency Management	332.65	0.16%	7.09		7.09	0.57	7.67
UW Extension	3,992.49	1.86%	85.15		85.15	6.86	92.01
Parks w/Golf Course	602.82	0.28%	12.86		12.86	1.04	13.89
Highway w/Fleet	6,581.81	3.07%	140.37		140.37	11.31	151.68
Land Conservation	650.95	0.30%	13.88		13.88	1.12	15.00
Veterans Service	1,131.47	0.53%	24.13		24.13	1.94	26.07
Medical Examiner	294.62	0.14%	6.28		6.28	0.51	6.79
Other Departments	2,093.31	0.98%	44.64		44.64	3.60	48.24
Total	214,097.41	100.00%	4,565.98	-	4,565.98	357.21	4,923.19

Allocation Basis: Copy Charges by Department During 2012

Allocation Source: Accounting Records & Reports

**DEPARTMENT 7
FISCAL 2012**

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

Department: Finance Department
Function: Print Shop

Total 1st Tier Allocation \$ 5,948.34
Total 2nd Tier Allocation 465.36
Total Allocated Cost \$ 6,413.70

	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Grantee Department							
Insurance	2,772.28	1.01%	60.22		60.22	-	60.22
Buildings & Facilities	44.95	0.02%	0.98		0.98	-	0.98
County Executive	963.92	0.35%	20.94		20.94	-	20.94
Finance Department	980.01	0.36%	21.29		21.29	-	21.29
Printing / Mail Services	878.02	0.32%	19.07		19.07	1.52	20.59
Human Resources	1,445.32	0.53%	31.40		31.40	2.50	33.90
Information Systems	28.55	0.01%	0.62		0.62	0.05	0.67
County Treasurer	2,960.32	1.08%	64.31		64.31	5.12	69.43
Corporation Counsel	404.98	0.15%	8.80		8.80	0.70	9.50
Central Courts	16,095.78	5.88%	349.65		349.65	27.84	377.48
Sheriff	2,840.41	1.04%	61.70		61.70	4.91	66.61
Child Support	3,724.50	1.36%	80.91		80.91	6.44	87.35
Human Services	60,922.88	22.25%	1,323.42		1,323.42	105.37	1,428.78
Ridgewood Care Center	6,199.82	2.26%	134.68		134.68	10.72	145.40
Workforce Development	165.53	0.06%	3.60		3.60	0.29	3.88
Communications	428.61	0.16%	9.31		9.31	0.74	10.05
Jail & Jail Alternatives	5,219.50	1.91%	113.38		113.38	9.03	122.41
Real Property Lister	3,096.31	1.13%	67.26		67.26	5.36	72.62
Register of Deeds	967.51	0.35%	21.02		21.02	1.67	22.69
County Clerk	129,004.83	47.11%	2,802.35		2,802.35	223.12	3,025.46
District Attorney	4,642.11	1.70%	100.84		100.84	8.03	108.87
Victim Witness	406.24	0.15%	8.82		8.82	0.70	9.53
Victim Advocate	475.32	0.17%	10.33		10.33	0.82	11.15
Emergency Management	18.71	0.01%	0.41		0.41	0.03	0.44
Harbor / Marina	1,817.84	0.66%	39.49		39.49	3.14	42.63
UW Extension	3,565.66	1.30%	77.46		77.46	6.17	83.62
Parks w/Golf Course	70.05	0.03%	1.52		1.52	0.12	1.64
Highway w/Fleet	677.14	0.25%	14.71		14.71	1.17	15.88
Land Conservation	485.54	0.18%	10.55		10.55	0.84	11.39
Veterans Service	53.06	0.02%	1.15		1.15	0.09	1.24
Medical Examiner	115.25	0.04%	2.50		2.50	0.20	2.70
Other Departments	22,358.15	8.17%	485.68		485.68	38.67	524.35
Total	273,829.10	100.00%	5,948.34	-	5,948.34	465.36	6,413.70

Allocation Basis: Printing Charges by Department During 2012

Allocation Source: Accounting Records & Reports

**DEPARTMENT 7
FISCAL 2012**

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

Department: Finance Department
Function: Departmental Support

Total 1st Tier Allocation \$ 79,939.57
Total 2nd Tier Allocation 6,253.91
Total Allocated Cost \$ 86,193.48

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Special Accounting	3.664%	64.00%	51,161.32		51,161.32	-	51,161.32
Sheriff	2.061%	36.00%	28,778.24		28,778.24	6,253.91	35,032.15
Total	5.725%	100.00%	79,939.57	-	79,939.57	6,253.91	86,193.48

Allocation Basis: Direct Allocation to Benefiting Departments

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

**DEPARTMENT 7
FISCAL 2012**

RACINE COUNTY, WISCONSIN

FINANCE DEPARTMENT

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

<u>Grantee Department</u>	Total	Accounting & Budgets	Payroll	Purchasing	Receiving & Banking
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	8,533.86	7,922.21	-	288.77	262.66
Special Accounting	51,161.32	-	-	-	-
Buildings & Facilities	44,259.14	22,065.68	4,707.21	16,748.81	705.85
County Executive	1,688.36	827.17	724.19	82.51	27.01
Finance Department	6,343.15	1,502.89	4,345.11	330.03	49.20
Printing / Mail Services	17,712.78	15,939.05	391.71	853.59	507.84
Human Resources	8,084.35	4,505.34	2,350.24	988.37	155.67
Information Systems	8,052.66	1,956.10	2,741.95	3,279.60	62.83
County Treasurer	9,518.54	6,259.52	1,958.54	224.63	914.43
Corporation Counsel	3,717.30	1,463.92	1,958.54	179.70	53.63
Central Courts	134,274.62	113,516.82	13,318.04	3,010.04	3,862.62
Sheriff	126,157.08	32,761.50	46,613.15	9,748.94	1,573.94
Child Support	18,787.65	6,070.22	11,073.26	1,033.30	250.92
Human Services	281,893.21	203,547.83	58,756.08	8,535.94	7,357.88
Ridgewood Care Center	79,082.63	26,142.31	36,918.40	14,061.83	1,472.30
Workforce Development	7,454.90	6,196.42	783.41	134.78	300.94
Communications	24,969.11	2,296.84	19,977.07	2,515.86	80.84
Detention Center	9,775.22	2,990.94	6,659.02	-	125.26
Jail & Jail Alternatives	55,287.60	10,676.51	40,345.84	3,459.30	400.19
Real Property Lister	1,773.38	340.74	979.27	314.48	27.21
Register of Deeds	4,807.65	1,350.34	2,154.39	808.67	390.98
County Clerk	8,600.27	2,460.90	1,762.68	943.45	285.33
District Attorney	12,787.89	8,278.71	3,917.07	89.85	278.13
Victim Witness	4,647.77	1,097.94	2,937.80	539.11	36.42
Victim Advocate	195.83	176.68	-	-	8.00
Emergency Management	1,445.74	618.38	391.71	404.33	23.21
Planning & Development Services	2,542.53	176.68	2,350.24	-	15.61
Harbor / Marina	16,080.33	8,026.31	-	7,547.57	463.82
UW Extension	3,148.41	2,561.86	-	314.48	96.45
Parks w/Golf Course	27,122.77	6,568.71	2,291.49	17,161.73	1,085.31
Highway w/Fleet	77,822.91	13,588.58	15,531.19	46,767.95	1,767.63
Land Conservation	4,144.48	1,564.88	1,175.12	1,302.85	75.24
Lakeshores Library	-	-	-	-	-
Veterans Service	2,632.98	1,590.12	783.41	179.70	52.42
Medical Examiner	3,101.14	2,473.52	391.71	134.78	91.64
Courts & Judicial	-	-	-	-	-
Other Departments	53,531.41	27,902.80	8,617.56	13,163.31	3,275.15
	1,121,138.97	545,418.38	296,905.40	155,148.26	26,136.57

**DEPARTMENT 7
FISCAL 2012**

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

Department: Finance Department

Grantee Department	Copier Pool	Print Shop	Departmental Support
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	-	60.22	-
Special Accounting	-	-	51,161.32
Buildings & Facilities	30.62	0.98	-
County Executive	6.55	20.94	-
Finance Department	94.63	21.29	-
Printing / Mail Services	-	20.59	-
Human Resources	50.83	33.90	-
Information Systems	11.52	0.67	-
County Treasurer	92.00	69.43	-
Corporation Counsel	52.02	9.50	-
Central Courts	189.60	377.48	-
Sheriff	360.78	66.61	35,032.15
Child Support	272.61	87.35	-
Human Services	2,266.71	1,428.78	-
Ridgewood Care Center	342.39	145.40	-
Workforce Development	35.47	3.88	-
Communications	88.46	10.05	-
Detention Center	-	-	-
Jail & Jail Alternatives	283.35	122.41	-
Real Property Lister	39.06	72.62	-
Register of Deeds	80.58	22.69	-
County Clerk	122.45	3,025.46	-
District Attorney	115.25	108.87	-
Victim Witness	26.97	9.53	-
Victim Advocate	-	11.15	-
Emergency Management	7.67	0.44	-
Planning & Development Services	-	-	-
Harbor / Marina	-	42.63	-
UW Extension	92.01	83.62	-
Parks w/Golf Course	13.89	1.64	-
Highway w/Fleet	151.68	15.88	-
Land Conservation	15.00	11.39	-
Lakeshores Library	-	-	-
Veterans Service	26.07	1.24	-
Medical Examiner	6.79	2.70	-
Courts & Judicial	-	-	-
Other Departments	48.24	524.35	-
	<u>4,923.19</u>	<u>6,413.70</u>	<u>86,193.48</u>



**DEPARTMENT 8
FISCAL 2012**

**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 2012.
- **Postage/Mail:** Costs related to the processing of mail have been allocated based on postage charges by department during 2012.

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

**DEPARTMENT 8
FISCAL 2012**

RACINE COUNTY, WISCONSIN

PRINTING / MAIL SERVICES

DEPARTMENTAL COSTS BY FUNCTION

Department: Printing / Mail Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
Expenditures:				
Salaries & Wages	38,619.32	5,792.90	27,033.52	5,792.90
Fringe Benefits	18,329.38	2,749.41	12,830.57	2,749.41
Contracted Services - Mail	3,237.00			3,237.00
Contracted Services - Courier	14,339.00			14,339.00
Contracted Services -Print/Mail Help	16,392.44	16,392.44		
Equipment Repairs	264.12		264.12	
MC - Folder Stuffer	3,991.00		3,991.00	
MC - Collator	395.00		395.00	
Telephone	155.84	155.84		
Public Liability Insurance	579.29	579.29		
Travel, Training	25.75	25.75		
Supplies	165.35	165.35		
Printing	878.02	676.10	201.92	
Postage	10,869.02			10,869.02
Total Expenditures	108,240.53	26,537.08	44,716.13	36,987.33
Cost Adjustments:				
TVCCOG Revenue	(11,698.04)	(11,698.04)		
Total Cost Adjustments	(11,698.04)	(11,698.04)	-	-
General & Administrative Allocation	0.00	(14,839.04)	8,121.37	6,717.66
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	3,191.15	-	1,746.51	1,444.64
Equipment Depreciation	2,952.18	-	1,615.72	1,336.46
Insurance	6.42	-	3.51	2.91
Special Accounting	3,284.27	-	1,797.48	1,486.80
Buildings & Facilities	14,534.21	-	7,954.54	6,579.67
County Executive	767.29	-	419.94	347.35
Finance Department	16,348.77	-	8,947.65	7,401.12
Total 1st Allocation	41,084.29	-	22,485.35	18,598.94
General & Administrative Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	137,626.78	-	75,322.85	62,303.93
2nd Allocation				
Building Depreciation	1.26	-	0.69	0.57
Equipment Depreciation	8.41	-	4.60	3.81
Insurance	-	-	-	-
Special Accounting	1,554.93	-	851.01	703.92
Buildings & Facilities	1,101.17	-	602.67	498.50
County Executive	98.24	-	53.77	44.47
Finance Department	1,364.01	-	746.52	617.49
Printing / Mail Services	3,468.67	-	1,898.40	1,570.28
Human Resources	854.18	-	467.49	386.69
Information Systems	7,380.27	-	4,039.21	3,341.07
County Treasurer	967.60	-	529.57	438.04
Corporation Counsel	-	-	-	-
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	16,798.75	-	9,193.92	7,604.83
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	16,798.75	-	9,193.92	7,604.83
Total Incoming Costs	57,883.05	-	31,679.27	26,203.78
Total Allocated Cost	\$ 154,425.54	\$ -	\$ 84,516.77	\$ 69,908.76



**DEPARTMENT 8
FISCAL 2012**

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

Department: Printing / Mail Services
Function: Printing Services

Total 1st Tier Allocation	\$ 75,322.85
Total 2nd Tier Allocation	9,193.92
Total Allocated Cost	\$ 84,516.77

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Insurance	2,772.28	1.01%	762.58	-	762.58		762.58
Buildings & Facilities	44.95	0.02%	12.36	-	12.36		12.36
County Executive	963.92	0.35%	265.15	-	265.15	-	265.15
Finance Department	980.01	0.36%	269.57	-	269.57	-	269.57
Printing / Mail Services	878.02	0.32%	241.52	-	241.52	-	241.52
Human Resources	1,445.32	0.53%	397.57	-	397.57	49.55	447.12
Information Systems	28.55	0.01%	7.85	-	7.85	0.98	8.83
County Treasurer	2,960.32	1.08%	814.30	-	814.30	101.48	915.79
Corporation Counsel	404.98	0.15%	111.40	-	111.40	13.88	125.28
Central Courts	16,095.78	5.88%	4,427.51	-	4,427.51	551.79	4,979.29
Sheriff	2,840.41	1.04%	781.32	-	781.32	97.37	878.69
Child Support	3,724.50	1.36%	1,024.51	-	1,024.51	127.68	1,152.19
Human Services	60,922.88	22.25%	16,758.21	-	16,758.21	2,088.52	18,846.73
Ridgewood Care Center	6,199.82	2.26%	1,705.40	-	1,705.40	212.54	1,917.94
Workforce Development	165.53	0.06%	45.53	-	45.53	5.67	51.21
Communications	428.61	0.16%	117.90	-	117.90	14.69	132.59
Jail & Jail Alternatives	5,219.50	1.91%	1,435.74	-	1,435.74	178.93	1,614.67
Real Property Lister	3,096.31	1.13%	851.71	-	851.71	106.15	957.86
Register of Deeds	967.51	0.35%	266.14	-	266.14	33.17	299.30
County Clerk	129,004.83	47.11%	35,485.68	-	35,485.68	4,422.46	39,908.14
District Attorney	4,642.11	1.70%	1,276.92	-	1,276.92	159.14	1,436.05
Victim Witness	406.24	0.15%	111.75	-	111.75	13.93	125.67
Victim Advocate	475.32	0.17%	130.75	-	130.75	16.29	147.04
Emergency Management	18.71	0.01%	5.15	-	5.15	0.64	5.79
Harbor / Marina	1,817.84	0.66%	500.04	-	500.04	62.32	562.36
UW Extension	3,565.66	1.30%	980.81	-	980.81	122.24	1,103.05
Parks w/Golf Course	70.05	0.03%	19.27	-	19.27	2.40	21.67
Highway w/Fleet	677.14	0.25%	186.26	-	186.26	23.21	209.48
Land Conservation	485.54	0.18%	133.56	-	133.56	16.64	150.20
Veterans Service	53.06	0.02%	14.60	-	14.60	1.82	16.41
Medical Examiner	115.25	0.04%	31.70	-	31.70	3.95	35.65
Other Departments	22,358.15	8.17%	6,150.11	-	6,150.11	766.47	6,916.58
Total	273,829.10	100.00%	75,322.85	-	75,322.85	9,193.92	84,516.77

Allocation Basis: Printing Charges by Department During 2012

Allocation Source: Accounting Records & Reports

**DEPARTMENT 8
FISCAL 2012**

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

Department: Printing / Mail Services
Function: Postage/Mail

Total 1st Tier Allocation \$ 62,303.93
Total 2nd Tier Allocation 7,604.83
Total Allocated Cost \$ 69,908.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Printing / Mail Services	10,869.02	5.18%	3,227.15	-	3,227.15	-	3,227.15
Human Resources	4,557.70	2.17%	1,353.24	-	1,353.24	174.20	1,527.44
County Treasurer	24,206.47	11.54%	7,187.22	-	7,187.22	925.20	8,112.41
Central Courts	45,516.35	21.69%	13,514.40	-	13,514.40	1,739.68	15,254.08
Sheriff	7,709.20	3.67%	2,288.96	-	2,288.96	294.65	2,583.62
Child Support	25,338.97	12.08%	7,523.47	-	7,523.47	968.48	8,491.95
Human Services	52,273.02	24.91%	15,520.54	-	15,520.54	1,997.93	17,518.47
Ridgewood Care Center	5,744.55	2.74%	1,705.63	-	1,705.63	219.56	1,925.19
Workforce Development	3,851.16	1.84%	1,143.46	-	1,143.46	147.20	1,290.65
Jail & Jail Alternatives	178.66	0.09%	53.05	-	53.05	6.83	59.88
Register of Deeds	8,137.51	3.88%	2,416.13	-	2,416.13	311.02	2,727.16
County Clerk	2,073.10	0.99%	615.53	-	615.53	79.24	694.77
District Attorney	3,952.98	1.88%	1,173.69	-	1,173.69	151.09	1,324.78
Victim Witness	3,838.46	1.83%	1,139.69	-	1,139.69	146.71	1,286.40
Victim Advocate	1,052.96	0.50%	312.64	-	312.64	40.25	352.88
Harbor / Marina	58.28	0.03%	17.30	-	17.30	2.23	19.53
UW Extension	8,374.20	3.99%	2,486.41	-	2,486.41	320.07	2,806.48
Parks w/Golf Course	104.22	0.05%	30.94	-	30.94	3.98	34.93
Highway w/Fleet	758.12	0.36%	225.10	-	225.10	28.98	254.07
Veterans Service	1,244.03	0.59%	369.37	-	369.37	47.55	416.92
Total	209,838.96	100.00%	62,303.93	-	62,303.93	7,604.83	69,908.76

Allocation Basis: Postage Charges by Department During 2012

Allocation Source: Accounting Records & Reports

**DEPARTMENT 8
FISCAL 2012**

RACINE COUNTY, WISCONSIN

PRINTING / MAIL SERVICES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Printing / Mail Services

<u>Grantee Department</u>	<u>Total</u>	<u>Printing Services</u>	<u>Postage/Mail</u>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	762.58	762.58	-
Special Accounting	-	-	-
Buildings & Facilities	12.36	12.36	-
County Executive	265.15	265.15	-
Finance Department	269.57	269.57	-
Printing / Mail Services	3,468.67	241.52	3,227.15
Human Resources	1,974.56	447.12	1,527.44
Information Systems	8.83	8.83	-
County Treasurer	9,028.20	915.79	8,112.41
Corporation Counsel	125.28	125.28	-
Central Courts	20,233.37	4,979.29	15,254.08
Sheriff	3,462.31	878.69	2,583.62
Child Support	9,644.14	1,152.19	8,491.95
Human Services	36,365.20	18,846.73	17,518.47
Ridgewood Care Center	3,843.13	1,917.94	1,925.19
Workforce Development	1,341.86	51.21	1,290.65
Communications	132.59	132.59	-
Detention Center	-	-	-
Jail & Jail Alternatives	1,674.55	1,614.67	59.88
Real Property Lister	957.86	957.86	-
Register of Deeds	3,026.46	299.30	2,727.16
County Clerk	40,602.91	39,908.14	694.77
District Attorney	2,760.83	1,436.05	1,324.78
Victim Witness	1,412.07	125.67	1,286.40
Victim Advocate	499.92	147.04	352.88
Emergency Management	5.79	5.79	-
Planning & Development Services	-	-	-
Harbor / Marina	581.89	562.36	19.53
UW Extension	3,909.53	1,103.05	2,806.48
Parks w/Golf Course	56.60	21.67	34.93
Highway w/Fleet	463.55	209.48	254.07
Land Conservation	150.20	150.20	-
Lakeshores Library	-	-	-
Veterans Service	433.33	16.41	416.92
Medical Examiner	35.65	35.65	-
Courts & Judicial	-	-	-
Other Departments	6,916.58	6,916.58	-
	<u>154,425.54</u>	<u>84,516.77</u>	<u>69,908.76</u>

**DEPARTMENT 9
FISCAL 2012**

**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 2012:

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 2012.

Department Specific

Costs related to testing or other services benefiting specific departments have been allocated directly to the respective department(s).

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

**DEPARTMENT 9
FISCAL 2012**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Expenditures:					
Salaries & Wages	443,995.88	83,049.43	303,870.78	44,390.71	12,684.96
Fringe Benefits	153,649.13	28,740.07	105,157.46	15,361.84	4,389.76
Consultants	56,400.00		56,400.00		
Rent	7,496.00		7,496.00		
Civil Service Testing	8,757.10				8,757.10
Per Diems	2,350.00				2,350.00
Telephone	1,547.22	1,547.22			
Public Liability Expense	6,659.94	6,659.94			
Advertising	43.28		43.28		
Travel	2,751.94	2,751.94			
Travel - Civil Service Related	275.16				275.16
Training	1,420.00		1,420.00		
Recruitment	721.10		721.10		
Office Supplies	1,021.72	1,021.72			
Copy Cost	2,205.59	2,205.59			
Printing	922.13	922.13			
Publications	197.60	197.60			
Postage	3,539.99	3,539.99			
Dues	160.00	160.00			
Miscellaneous Employee Events/Activity	34,935.47		34,935.47		
Safety	16,726.60				16,726.60
Total Expenditures	745,775.85	130,795.63	510,044.09	59,752.55	45,183.58
Disallowed / Capitalized					
	-	-			
Cost Adjustments:					
Vending Machine Revenue	(3,792.90)				(3,792.90)
Donations	(461.00)				(461.00)
Employee Activity Revenue	(29,508.70)		(29,508.70)		
Total Cost Adjustments	(33,762.60)	-	(29,508.70)	-	(4,253.90)
General & Administrative Allocation	(0.00)	(130,795.63)	110,113.20	16,085.79	4,596.63
Incoming Costs					
1st Allocation					
Building Depreciation	5,048.54		4,250.23	620.89	177.42
Equipment Depreciation	-		-	-	-
Insurance	38.50		32.42	4.74	1.35
Special Accounting	1,404.73		1,162.60	172.76	49.37
Buildings & Facilities	22,993.77		19,357.82	2,827.87	808.08
County Executive	6,428.29		5,411.80	790.58	225.91
Finance Department	7,461.63		6,281.74	917.66	262.23
Printing / Mail Services	1,750.81		1,473.96	215.32	61.53
Total 1st Allocation	45,126.28	-	37,990.56	5,549.82	1,585.90
General & Administrative Allocation	-	-	-	-	-
Unallocated					
	-				
Total 1st Tier Allocation	757,139.53	-	628,639.16	81,388.16	47,112.21
2nd Allocation					
Building Depreciation	1.99		1.68	0.25	0.07
Equipment Depreciation	-		-	-	-
Insurance	-		-	-	-
Special Accounting	716.99		603.61	88.18	25.20
Buildings & Facilities	1,742.10		1,466.63	214.25	61.22
County Executive	817.87		688.54	100.58	28.74
Finance Department	622.72		524.25	76.58	21.88
Printing / Mail Services	223.75		188.37	27.52	7.86
Human Resources	21,507.34		18,106.43	2,645.06	755.85
Information Systems	37,118.14		31,248.73	4,564.94	1,304.47
County Treasurer	585.87		493.22	72.05	20.59
Corporation Counsel	14,265.52		12,009.74	1,754.43	501.34
Central Courts	-		-	-	-
Sheriff	-		-	-	-
Total 2nd Allocation	77,602.28	-	65,331.20	9,543.85	2,727.22
General & Administrative Allocation	-	-	-	-	-
Unallocated					
	-				
Total 2nd Tier Allocation	77,602.28	-	65,331.20	9,543.85	2,727.22
Total Incoming Costs	122,728.55	-	103,321.76	15,093.67	4,313.12
Total Allocated Cost:	\$ 834,741.80	\$ -	\$ 693,970.35	\$ 90,932.02	\$ 49,839.43



**DEPARTMENT 9
FISCAL 2012**

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

**Department: Human Resources
Function: Personnel Administration**

Total 1st Tier Allocation \$ 628,639.16
Total 2nd Tier Allocation 65,331.20

Total Allocated Cost \$ 693,970.35

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	13.0000	1.56%	9,837.68		9,837.68		9,837.68
County Executive	2.1750	0.26%	1,645.92		1,645.92	-	1,645.92
Finance Department	11.9000	1.43%	9,005.26		9,005.26	-	9,005.26
Printing / Mail Services	1.0000	0.12%	756.74		756.74	-	756.74
Human Resources	6.0000	0.72%	4,540.47		4,540.47	-	4,540.47
Information Systems	7.0000	0.84%	5,297.21		5,297.21	574.06	5,871.27
County Treasurer	5.0000	0.60%	3,783.72		3,783.72	410.04	4,193.77
Corporation Counsel	5.1000	0.61%	3,859.40		3,859.40	418.24	4,277.64
Central Courts	33.5000	4.03%	25,350.95		25,350.95	2,747.28	28,098.23
Sheriff	119.0000	14.33%	90,052.62		90,052.62	9,759.00	99,811.62
Child Support	28.2500	3.40%	21,378.04		21,378.04	2,316.74	23,694.78
Human Services	149.5000	18.00%	113,133.33		113,133.33	12,260.26	125,393.59
Ridgewood Care Center	144.6750	17.42%	109,482.04		109,482.04	11,864.57	121,346.61
Workforce Development	2.0000	0.24%	1,513.49		1,513.49	164.02	1,677.51
Communications	51.0000	6.14%	38,593.98		38,593.98	4,182.43	42,776.41
Detention Center	17.0000	2.05%	12,864.66		12,864.66	1,394.14	14,258.80
Jail & Jail Alternatives	102.0750	12.29%	77,244.71		77,244.71	8,371.01	85,615.72
Real Property Lister	2.4375	0.29%	1,844.57		1,844.57	199.90	2,044.46
Register of Deeds	5.4375	0.65%	4,114.80		4,114.80	445.92	4,560.72
County Clerk	4.2500	0.51%	3,216.16		3,216.16	348.54	3,564.70
District Attorney	9.6500	1.16%	7,302.59		7,302.59	791.38	8,093.97
Victim Witness	7.3250	0.88%	5,543.15		5,543.15	600.71	6,143.87
Emergency Management	1.1750	0.14%	889.17		889.17	96.36	985.53
Planning & Development Services	5.6000	0.67%	4,237.77		4,237.77	459.25	4,697.02
Parks w/Golf Course	8.9150	1.07%	6,746.38		6,746.38	731.11	7,477.48
Highway w/Fleet	60.7250	7.31%	45,953.32		45,953.32	4,979.96	50,933.28
Land Conservation	2.7000	0.33%	2,043.21		2,043.21	221.42	2,264.63
Veterans Service	2.0000	0.24%	1,513.49		1,513.49	164.02	1,677.51
Medical Examiner	1.0750	0.13%	813.50		813.50	88.16	901.66
Other Departments	21.2500	2.56%	16,080.82		16,080.82	1,742.68	17,823.50
Total	830.7150	100.00%	628,639.16	-	628,639.16	65,331.20	693,970.35

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

**DEPARTMENT 9
FISCAL 2012**

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

Department: Human Resources
Function: Payroll

Total 1st Tier Allocation \$ 81,388.16
Total 2nd Tier Allocation 9,543.85
Total Allocated Cost \$ 90,932.02

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	338	1.56%	1,266.71		1,266.71	-	1,266.71
County Executive	52	0.24%	194.88		194.88	-	194.88
Finance Department	312	1.44%	1,169.27		1,169.27	-	1,169.27
Printing / Mail Services	26	0.12%	97.44		97.44	-	97.44
Human Resources	156	0.72%	584.64		584.64	-	584.64
Information Systems	182	0.84%	682.08		682.08	83.38	765.45
County Treasurer	130	0.60%	487.20		487.20	59.55	546.75
Corporation Counsel	130	0.60%	487.20		487.20	59.55	546.75
Central Courts	884	4.07%	3,312.94		3,312.94	404.97	3,717.91
Sheriff	3094	14.25%	11,595.29		11,595.29	1,417.40	13,012.69
Child Support	735	3.38%	2,754.54		2,754.54	336.71	3,091.25
Human Services	3900	17.96%	14,615.92		14,615.92	1,786.64	16,402.55
Ridgewood Care Center	3770	17.36%	14,128.72		14,128.72	1,727.08	15,855.80
Workforce Development	52	0.24%	194.88		194.88	23.82	218.70
Communications	1326	6.11%	4,969.41		4,969.41	607.46	5,576.87
Detention Center	442	2.04%	1,656.47		1,656.47	202.49	1,858.96
Jail & Jail Alternatives	2678	12.33%	10,036.26		10,036.26	1,226.82	11,263.09
Real Property Lister	65	0.30%	243.60		243.60	29.78	273.38
Register of Deeds	143	0.66%	535.92		535.92	65.51	601.43
County Clerk	117	0.54%	438.48		438.48	53.60	492.08
District Attorney	260	1.20%	974.39		974.39	119.11	1,093.50
Victim Witness	195	0.90%	730.80		730.80	89.33	820.13
Emergency Management	26	0.12%	97.44		97.44	11.91	109.35
Planning & Development Services	156	0.72%	584.64		584.64	71.47	656.10
Parks w/Golf Course	234	1.08%	876.95		876.95	107.20	984.15
Highway w/Fleet	1586	7.30%	5,943.81		5,943.81	726.57	6,670.37
Land Conservation	78	0.36%	292.32		292.32	35.73	328.05
Veterans Service	52	0.24%	194.88		194.88	23.82	218.70
Medical Examiner	26	0.12%	97.44		97.44	11.91	109.35
Other Departments	572	2.63%	2,143.67		2,143.67	262.04	2,405.71
			-		-	-	-
Total	21,717.00	100.00%	81,388.16	-	81,388.16	9,543.85	90,932.02

Allocation Basis: Payroll Disbursements by Department During 2012

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 9
FISCAL 2012**

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

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

Total 1st Tier Allocation \$ 47,112.21
Total 2nd Tier Allocation 2,727.22
Total Allocated Cost \$ 49,839.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	15,711.60	34.77%	16,382.24		16,382.24	-	16,382.24
Sheriff	6,126.83	13.56%	6,388.35		6,388.35	566.95	6,955.30
Jail & Jail Alternatives	5,255.43	11.63%	5,479.75		5,479.75	486.32	5,966.07
Highway w/Fleet	1,015.00	2.25%	1,058.32		1,058.32	93.92	1,152.25
Other Departments	17,074.72	37.79%	17,803.54		17,803.54	1,580.03	19,383.57
Total	45,183.58	100.00%	47,112.21	-	47,112.21	2,727.22	49,839.43

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

**DEPARTMENT 9
FISCAL 2012**

RACINE COUNTY, WISCONSIN

HUMAN RESOURCES

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department:	Human Resources			
<u>Grantee Department</u>	Total	Personnel Administration	Payroll	Department Specific
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance	-	-	-	-
Special Accounting	-	-	-	-
Buildings & Facilities	11,104.39	9,837.68	1,266.71	-
County Executive	1,840.80	1,645.92	194.88	-
Finance Department	10,174.53	9,005.26	1,169.27	-
Printing / Mail Services	854.18	756.74	97.44	-
Human Resources	21,507.34	4,540.47	584.64	16,382.24
Information Systems	6,636.72	5,871.27	765.45	-
County Treasurer	4,740.52	4,193.77	546.75	-
Corporation Counsel	4,824.39	4,277.64	546.75	-
Central Courts	31,816.14	28,098.23	3,717.91	-
Sheriff	119,779.62	99,811.62	13,012.69	6,955.30
Child Support	26,786.03	23,694.78	3,091.25	-
Human Services	141,796.14	125,393.59	16,402.55	-
Ridgewood Care Center	137,202.41	121,346.61	15,855.80	-
Workforce Development	1,896.21	1,677.51	218.70	-
Communications	48,353.28	42,776.41	5,576.87	-
Detention Center	16,117.76	14,258.80	1,858.96	-
Jail & Jail Alternatives	102,844.88	85,615.72	11,263.09	5,966.07
Real Property Lister	2,317.84	2,044.46	273.38	-
Register of Deeds	5,162.15	4,560.72	601.43	-
County Clerk	4,056.78	3,564.70	492.08	-
District Attorney	9,187.47	8,093.97	1,093.50	-
Victim Witness	6,963.99	6,143.87	820.13	-
Victim Advocate	-	-	-	-
Emergency Management	1,094.89	985.53	109.35	-
Planning & Development Services	5,353.12	4,697.02	656.10	-
Harbor / Marina	-	-	-	-
UW Extension	-	-	-	-
Parks w/Golf Course	8,461.64	7,477.48	984.15	-
Highway w/Fleet	58,755.90	50,933.28	6,670.37	1,152.25
Land Conservation	2,592.68	2,264.63	328.05	-
Lakeshores Library	-	-	-	-
Veterans Service	1,896.21	1,677.51	218.70	-
Medical Examiner	1,011.01	901.66	109.35	-
Courts & Judicial	-	-	-	-
Other Departments	39,612.78	17,823.50	2,405.71	19,383.57
	834,741.80	693,970.35	90,932.02	49,839.43



**DEPARTMENT 10
FISCAL 2012**

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

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

Computer Operations

Costs related to the general overall operations of the IT system have been allocated based on the number of CPU devices by department.

Child Support and Human Services

Costs identified directly benefiting the Child Support and Human Services departments have been directly allocated to these departments. Any direct-billed amounts have been appropriately offset against allocated costs thereby leaving only the Indirect Costs for this activity.

Telephone

Costs related to the operations of the telecommunications system have been allocated to departments based on the number of lines supported.

Departmental Costs

The IT department also coordinates all of the Software Maintenance for Racine County. Identified cost been appropriately allocated direct to the benefiting department or program.

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

**DEPARTMENT 10
FISCAL 2012**

**RACINE COUNTY, WISCONSIN
INFORMATION SYSTEMS**

DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services	Telephone	Departmental Costs
Expenditures:						
Salaries & Wages	396,711.18		388,242.74	8,468.44		
Fringe Benefits	122,371.27		118,726.76	3,644.51		
Contracted Services	20,519.25		14,613.00			5,906.25
Consultants	35,048.00		35,048.00			
Telephone	3,092.59				3,092.59	
Public Liability Coverage	5,950.87		5,942.30	8.37		
Advertising	41.00	41.00				
Travel	3,130.04	3,130.04				
Office Supplies	1,188.26	1,188.26				
Copy Cost	499.84	499.84				
Printing	28.55	28.55				
Dues	50.00		50.00			
Equipment	492.74		492.74			
Desktop Support	324,053.18		323,264.90	788.28		
Software Maintenance	232,308.68		132,493.04			99,815.64
Hardware Maintenance	22,706.49		22,706.49			
Training	817.50		817.50			
Technical Supplies	1,522.59		1,522.59			
Infrastructure Support	2,687.42		2,687.42			
Technology Refresh	41,943.26		41,943.26			
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
Total Expenditures	1,215,162.51	4,887.69	1,088,550.74	12,909.60	3,092.59	105,721.89
Disallowed / Capitalized	-	-	-	-	-	-
Cost Adjustments:						
TVCCOG Revenue	(1,203.05)		(1,203.05)			
Total Cost Adjustments	(1,203.05)		(1,203.05)			
General & Administrative Allocation	0.00	(4,887.69)	4,783.35	104.34		
Incoming Costs						
1st Allocation						
Building Depreciation	17,586.54	-	17,211.12	375.41	-	-
Equipment Depreciation	49,118.70	-	48,070.18	1,048.52	-	-
Insurance	44.92	-	43.96	0.96	-	-
Special Accounting	743.76	-	727.88	15.88	-	-
Buildings & Facilities	80,098.49	-	78,388.66	1,709.83	-	-
County Executive	3,789.53	-	3,708.64	80.89	-	-
Finance Department	7,421.29	-	7,262.87	158.42	-	-
Printing / Mail Services	7.85	-	7.69	0.17	-	-
Human Resources	5,979.29	-	5,851.65	127.64	-	-
Total 1st Allocation	164,790.37		161,272.65	3,517.71		
General & Administrative Allocation						
Unallocated	-	-	-	-	-	-
Total 1st Tier Allocation	1,378,749.83		1,253,403.70	16,531.65	3,092.59	105,721.89
2nd Allocation						
Building Depreciation	6.94	-	6.79	0.15	-	-
Equipment Depreciation	139.87	-	136.89	2.99	-	-
Insurance	-	-	-	-	-	-
Special Accounting	389.58	-	381.27	8.32	-	-
Buildings & Facilities	6,068.59	-	5,939.04	129.54	-	-
County Executive	481.79	-	471.51	10.28	-	-
Finance Department	631.37	-	617.89	13.48	-	-
Printing / Mail Services	0.98	-	0.96	0.02	-	-
Human Resources	657.44	-	643.40	14.03	-	-
Information Systems	39,390.71	-	38,549.85	840.86	-	-
County Treasurer	449.46	-	439.86	9.59	-	-
Corporation Counsel	3,662.47	-	3,584.29	78.18	-	-
Central Courts	-	-	-	-	-	-
Sheriff	-	-	-	-	-	-
Total 2nd Allocation	51,879.19		50,771.74	1,107.44		
General & Administrative Allocation						
Total 2nd Tier Allocation	51,879.19		50,771.74	1,107.44		
Unallocated	-	-	-	-	-	-
Total Incoming Costs	216,669.56		212,044.40	4,625.16		
Total Allocated Cost	\$ 1,430,629.02	\$ -	\$ 1,304,175.44	\$ 17,639.09	\$ 3,092.59	\$ 105,721.89



**DEPARTMENT 10
FISCAL 2012**

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

Department: Information Systems
Function: Computer Operations

Total 1st Tier Allocation \$ 1,253,403.70
Total 2nd Tier Allocation 50,771.74

Total Allocated Cost \$ 1,304,175.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	5.0	0.98%	12,288.27		12,288.27	-	12,288.27
County Executive	3.0	0.59%	7,372.96		7,372.96	-	7,372.96
Finance Department	18.0	3.53%	44,237.78		44,237.78	-	44,237.78
Printing / Mail Services	3.0	0.59%	7,372.96		7,372.96	-	7,372.96
Information Systems	16.0	3.14%	39,322.47		39,322.47	-	39,322.47
County Treasurer	11.0	2.16%	27,034.20		27,034.20	1,201.05	28,235.25
Corporation Counsel	5.0	0.98%	12,288.27		12,288.27	545.93	12,834.20
Sheriff	75.0	14.71%	184,324.07		184,324.07	8,188.99	192,513.06
Child Support	53.0	10.39%	130,255.68		130,255.68	5,786.89	136,042.57
Human Services	75.0	14.71%	184,324.07		184,324.07	8,188.99	192,513.06
Ridgewood Care Center	77.0	15.10%	189,239.38		189,239.38	8,407.36	197,646.75
Detention Center	2.0	0.39%	4,915.31		4,915.31	218.37	5,133.68
Jail & Jail Alternatives	78.0	15.29%	191,697.04		191,697.04	8,516.55	200,213.59
Real Property Lister	3.0	0.59%	7,372.96		7,372.96	327.56	7,700.52
Register of Deeds	15.0	2.94%	36,864.81		36,864.81	1,637.80	38,502.61
County Clerk	7.0	1.37%	17,203.58		17,203.58	764.31	17,967.89
Emergency Management	6.0	1.18%	14,745.93		14,745.93	655.12	15,401.05
Planning & Development Services	12.0	2.35%	29,491.85		29,491.85	1,310.24	30,802.09
Harbor / Marina	4.0	0.78%	9,830.62		9,830.62	436.75	10,267.36
UW Extension	13.0	2.55%	31,949.51		31,949.51	1,419.43	33,368.93
Parks w/Golf Course	1.0	0.20%	2,457.65		2,457.65	109.19	2,566.84
Highway w/Fleet	18.0	3.53%	44,237.78		44,237.78	1,965.36	46,203.14
Land Conservation	4.0	0.78%	9,830.62		9,830.62	436.75	10,267.36
Veterans Service	2.0	0.39%	4,915.31		4,915.31	218.37	5,133.68
Medical Examiner	2.0	0.39%	4,915.31		4,915.31	218.37	5,133.68
Other Departments	2.0	0.39%	4,915.31		4,915.31	218.37	5,133.68
Total	510	100.00%	1,253,403.70	-	1,253,403.70	50,771.74	1,304,175.44

Allocation Basis: Number of PC Devices by Department

Allocation Source: IS Department

**DEPARTMENT 10
FISCAL 2012**

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

Department: Information Systems
Function: Child Support and Human Services

Total 1st Tier Allocation \$ 16,531.65
Total 2nd Tier Allocation 1,107.44
Total Allocated Cost \$ 17,639.09

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	1,468.11	11.37%	1,880.02	(968.92)	911.10	125.94	1,037.04
Human Services	11,441.49	88.63%	14,651.63	(11,441.49)	3,210.14	981.50	4,191.65
Total	<u>12,909.60</u>	<u>100.00%</u>	<u>16,531.65</u>	<u>(12,410.41)</u>	<u>4,121.24</u>	<u>1,107.44</u>	<u>5,228.68</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: IS Department Records and Reports

**DEPARTMENT 10
FISCAL 2012**

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

Department: Information Systems
Function: Telephone

Total 1st Tier Allocation \$ 3,092.59
Total 2nd Tier Allocation -
Total Allocated Cost \$ 3,092.59

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Buildings & Facilities	22.0	1.73%	53.61	-	53.61	-	53.61
County Executive	4.0	0.32%	9.75	-	9.75	-	9.75
Finance Department	16.0	1.26%	38.99	-	38.99	-	38.99
Printing / Mail Services	3.0	0.24%	7.31	-	7.31	-	7.31
Human Resources	8.0	0.63%	19.50	-	19.50	-	19.50
Information Systems	28.0	2.21%	68.24	-	68.24	-	68.24
County Treasurer	6.0	0.47%	14.62	-	14.62	-	14.62
Corporation Counsel	8.0	0.63%	19.50	-	19.50	-	19.50
Central Courts	151.0	11.90%	367.99	-	367.99	-	367.99
Sheriff	73.0	5.75%	177.90	-	177.90	-	177.90
Child Support	46.0	3.62%	112.10	-	112.10	-	112.10
Human Services	392.0	30.89%	955.32	-	955.32	-	955.32
Ridgewood Care Center	91.0	7.17%	221.77	-	221.77	-	221.77
Jail & Jail Alternatives	98.0	7.72%	238.83	-	238.83	-	238.83
Real Property Lister	3.0	0.24%	7.31	-	7.31	-	7.31
Register of Deeds	8.0	0.63%	19.50	-	19.50	-	19.50
County Clerk	14.0	1.10%	34.12	-	34.12	-	34.12
District Attorney	41.0	3.23%	99.92	-	99.92	-	99.92
Victim Witness	16.0	1.26%	38.99	-	38.99	-	38.99
Emergency Management	17.0	1.34%	41.43	-	41.43	-	41.43
Planning & Development Services	9.0	0.71%	21.93	-	21.93	-	21.93
UW Extension	14.0	1.10%	34.12	-	34.12	-	34.12
Parks w/Golf Course	33.0	2.60%	80.42	-	80.42	-	80.42
Highway w/Fleet	66.0	5.20%	160.84	-	160.84	-	160.84
Land Conservation	6.0	0.47%	14.62	-	14.62	-	14.62
Medical Examiner	4.0	0.32%	9.75	-	9.75	-	9.75
Other Departments	92.0	7.25%	224.21	-	224.21	-	224.21
Total	1,269	100.00%	3,092.59	-	3,092.59	-	3,092.59

Allocation Basis: Number of Telecommunications Lines Supported by IS

Allocation Source: IS Department

**DEPARTMENT 10
FISCAL 2012**

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

Department: Information Systems
Function: Departmental Costs

Total 1st Tier Allocation	\$	105,721.89
Total 2nd Tier Allocation		-
Total Allocated Cost	\$	105,721.89

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Finance Department	3,023.83	2.86%	3,023.83	-	3,023.83	-	3,023.83
Human Resources	37,098.64	35.09%	37,098.64	-	37,098.64	-	37,098.64
County Treasurer	9,766.33	9.24%	9,766.33	-	9,766.33	-	9,766.33
Sheriff	53,459.25	50.57%	53,459.25	-	53,459.25	-	53,459.25
Register of Deeds	2,373.83	2.25%	2,373.83	-	2,373.83	-	2,373.83
Total	105,721.89	100.00%	105,721.89	-	105,721.89	-	105,721.89

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Systems Records and Reports

**DEPARTMENT 10
FISCAL 2012**



**Sequoia
Consulting
Group**

RACINE COUNTY, WISCONSIN

INFORMATION SYSTEMS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Systems

Grantee Department	Total	Computer Operations	Child Support and Human Services	Telephone	Departmental Costs
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance	-	-	-	-	-
Special Accounting	-	-	-	-	-
Buildings & Facilities	12,341.89	12,288.27	-	53.61	-
County Executive	7,382.71	7,372.96	-	9.75	-
Finance Department	47,300.60	44,237.78	-	38.99	3,023.83
Printing / Mail Services	7,380.27	7,372.96	-	7.31	-
Human Resources	37,118.14	-	-	19.50	37,098.64
Information Systems	39,390.71	39,322.47	-	68.24	-
County Treasurer	38,016.20	28,235.25	-	14.62	9,766.33
Corporation Counsel	12,853.70	12,834.20	-	19.50	-
Central Courts	367.99	-	-	367.99	-
Sheriff	246,150.22	192,513.06	-	177.90	53,459.25
Child Support	137,191.71	136,042.57	1,037.04	112.10	-
Human Services	197,660.03	192,513.06	4,191.65	955.32	-
Ridgewood Care Center	197,868.52	197,646.75	-	221.77	-
Workforce Development	-	-	-	-	-
Communications	-	-	-	-	-
Detention Center	5,133.68	5,133.68	-	-	-
Jail & Jail Alternatives	200,452.42	200,213.59	-	238.83	-
Real Property Lister	7,707.83	7,700.52	-	7.31	-
Register of Deeds	40,895.94	38,502.61	-	19.50	2,373.83
County Clerk	18,002.00	17,967.89	-	34.12	-
District Attorney	99.92	-	-	99.92	-
Victim Witness	38.99	-	-	38.99	-
Victim Advocate	-	-	-	-	-
Emergency Management	15,442.47	15,401.05	-	41.43	-
Planning & Development Services	30,824.02	30,802.09	-	21.93	-
Harbor / Marina	10,267.36	10,267.36	-	-	-
UW Extension	33,403.05	33,368.93	-	34.12	-
Parks w/Golf Course	2,647.26	2,566.84	-	80.42	-
Highway w/Fleet	46,363.98	46,203.14	-	160.84	-
Land Conservation	10,281.99	10,267.36	-	14.62	-
Lakeshores Library	-	-	-	-	-
Veterans Service	5,133.68	5,133.68	-	-	-
Medical Examiner	5,143.43	5,133.68	-	9.75	-
Courts & Judicial	-	-	-	-	-
Other Departments	5,357.89	5,133.68	-	224.21	-
1,418,218.61	1,304,175.44	5,228.68	3,092.59	105,721.89	

**DEPARTMENT 11
FISCAL 2012**

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 2012;
- Banking – Associated costs have been allocated to departments based on the number of Accounts Payable and Payroll disbursements processed during 2012.

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

**DEPARTMENT 11
FISCAL 2012**

RACINE COUNTY, WISCONSIN

COUNTY TREASURER

DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Banking	General Government
Expenditures:					
Salaries & Wages	246,011.83	13,063.23	10,307.90	37,812.02	184,828.69
Fringe Benefits	99,441.88	5,280.36	4,166.61	15,284.22	74,710.68
Title Expenses	29,050.00				29,050.00
Attorney Fees	1,000.00				1,000.00
Appraisal Services	3,400.00				3,400.00
Equipment Repairs	401.50	401.50			
Telephone	462.64	462.64			
Public Liability Insurance	3,690.18	3,690.18			
Advertising	4,991.57				4,991.57
Travel, Training, Conferences	1,297.38	1,297.38			
Office Supplies	962.18	962.18			
Paper	770.86	770.86			
Copy	3,992.07	3,992.07			
Printing	2,960.32	2,960.32			
Postage	24,206.47	24,206.47			
Dues	100.00	100.00			
Over/Short Tax Accounts	22.75				22.75
Total Expenditures	422,761.63	57,187.19	14,474.51	53,096.24	298,003.69
Disallowed / Capitalized	(343,377.79)				(343,377.79)
General & Administrative Allocation	-	(57,187.19)	2,530.51	9,282.58	45,374.10
Incoming Costs					
1st Allocation					
Building Depreciation	3,334.52		147.55	541.26	2,645.71
Equipment Depreciation	-		-	-	-
Insurance	32.09		1.42	5.21	25.46
Special Accounting	1,720.10		76.11	279.21	1,364.78
Buildings & Facilities	15,187.17		672.03	2,465.17	12,049.98
County Executive	1,515.12		67.04	245.93	1,202.14
Finance Department	8,790.05		388.96	1,426.79	6,974.30
Printing / Mail Services	8,001.52		354.06	1,298.80	6,348.66
Human Resources	4,270.92		188.99	693.25	3,388.68
Information Systems	36,815.15		1,629.06	5,975.80	29,210.29
Total 1st Allocation	79,666.64	-	3,525.22	12,931.42	63,210.00
General & Administrative Allocation	-	-	-	-	-
Unallocated	(63,210.00)				(63,210.00)
Total 1st Tier Allocation	95,840.48	-	20,530.25	75,310.23	-
2nd Allocation					
Building Depreciation	1.32		0.06	0.21	1.04
Equipment Depreciation	-		-	-	-
Insurance	-		-	-	-
Special Accounting	861.65		38.13	139.86	683.66
Buildings & Facilities	1,150.64		50.92	186.77	912.96
County Executive	192.66		8.52	31.27	152.86
Finance Department	728.49		32.24	118.25	578.01
Printing / Mail Services	1,026.68		45.43	166.65	814.60
Human Resources	469.60		20.78	76.22	372.59
Information Systems	1,201.05		53.15	194.95	952.95
County Treasurer	2,809.05		124.30	455.96	2,228.79
Corporation Counsel	19,718.50		872.54	3,200.69	15,645.27
0	-		-	-	-
Central Courts	-		-	-	-
Sheriff	-		-	-	-
Total 2nd Allocation	28,159.63	-	1,246.05	4,570.85	22,342.73
General & Administrative Allocation	-	-	-	-	-
Unallocated	(22,342.73)				(22,342.73)
Total 2nd Tier Allocation	5,816.90	-	1,246.05	4,570.85	-
Total Incoming Costs	22,273.54	-	4,771.28	17,502.27	-
Total Allocated Cost	\$ 101,657.38	\$ -	\$ 21,776.30	\$ 79,881.08	\$ -



**DEPARTMENT 11
FISCAL 2012**

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

Department:	County Treasurer
Function:	Receipts
Total 1st Tier Allocation	\$ 20,530.25
Total 2nd Tier Allocation	1,246.05
Total Allocated Cost	\$ 21,776.30

Grantee Department	Allocation Units	Percentage	Gross Allocation	Direct Billed	Allocation	Allocation	Total Allocated
Insurance	30.0	0.18%	37.08		37.08		37.08
Buildings & Facilities	14.0	0.08%	17.30		17.30		17.30
County Executive	2.0	0.01%	2.47		2.47	-	2.47
Finance Department	4.0	0.02%	4.94		4.94	-	4.94
Printing / Mail Services	6.0	0.04%	7.42		7.42	-	7.42
Human Resources	32.0	0.19%	39.55		39.55	-	39.55
Information Systems	2.0	0.01%	2.47		2.47	-	2.47
County Treasurer	1,789.0	10.77%	2,211.23		2,211.23	-	2,211.23
Corporation Counsel	18.0	0.11%	22.25		22.25	1.52	23.77
Central Courts	657.0	3.96%	812.06		812.06	55.57	867.64
Sheriff	1,337.0	8.05%	1,652.55		1,652.55	113.09	1,765.65
Child Support	146.0	0.88%	180.46		180.46	12.35	192.81
Human Services	2,257.0	13.59%	2,789.69		2,789.69	190.91	2,980.60
Ridgewood Care Center	917.0	5.52%	1,133.43		1,133.43	77.57	1,210.99
Workforce Development	261.0	1.57%	322.60		322.60	22.08	344.68
Communications	20.0	0.12%	24.72		24.72	1.69	26.41
Detention Center	76.0	0.46%	93.94		93.94	6.43	100.37
Jail & Jail Alternatives	154.0	0.93%	190.35		190.35	13.03	203.37
Real Property Lister	41.0	0.25%	50.68		50.68	3.47	54.14
Register of Deeds	870.0	5.24%	1,075.33		1,075.33	73.59	1,148.93
County Clerk	518.0	3.12%	640.26		640.26	43.82	684.07
District Attorney	39.0	0.23%	48.20		48.20	3.30	51.50
Victim Witness	4.0	0.02%	4.94		4.94	0.34	5.28
Victim Advocate	6.0	0.04%	7.42		7.42	0.51	7.92
Emergency Management	9.0	0.05%	11.12		11.12	0.76	11.89
Planning & Development Services	25.0	0.15%	30.90		30.90	2.11	33.02
Harbor / Marina	523.0	3.15%	646.44		646.44	44.24	690.68
UW Extension	38.0	0.23%	46.97		46.97	3.21	50.18
Parks w/Golf Course	630.0	3.79%	778.69		778.69	53.29	831.98
Highway w/Fleet	110.0	0.66%	135.96		135.96	9.30	145.27
Land Conservation	64.0	0.39%	79.11		79.11	5.41	84.52
Veterans Service	5.0	0.03%	6.18		6.18	0.42	6.60
Medical Examiner	33.0	0.20%	40.79		40.79	2.79	43.58
Other Departments	5,973.0	35.96%	7,382.73		7,382.73	505.24	7,887.97
Total	16,610.0	100.00%	20,530.25	-	20,530.25	1,246.05	21,776.30

Allocation Basis: Number of General Receipts Processed by Department During 2012

Allocation Source: Financial Department Records and Reports

**DEPARTMENT 11
FISCAL 2012**

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

Department: County Treasurer
Function: Banking

Total 1st Tier Allocation	\$	75,310.23
Total 2nd Tier Allocation		<u>4,570.85</u>
Total Allocated Cost	\$	79,881.08

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Insurance	267.00	0.65%	491.13		491.13		491.13
Buildings & Facilities	1,082.00	2.64%	1,990.27		1,990.27		1,990.27
County Executive	80.00	0.20%	147.15		147.15		147.15
Finance Department	363.00	0.89%	667.72		667.72		667.72
Printing / Mail Services	522.00	1.27%	960.19		960.19		960.19
Human Resources	297.00	0.73%	546.31		546.31	-	546.31
Information Systems	243.00	0.59%	446.98		446.98	-	446.98
County Treasurer	325.00	0.79%	597.82		597.82	-	597.82
Corporation Counsel	176.00	0.43%	323.74		323.74	21.30	345.04
Central Courts	4,419.00	10.79%	8,128.47		8,128.47	534.88	8,663.35
Sheriff	4,116.00	10.05%	7,571.12		7,571.12	498.20	8,069.33
Child Support	924.00	2.26%	1,699.64		1,699.64	111.84	1,811.48
Human Services	10,240.00	25.01%	18,835.84		18,835.84	1,239.45	20,075.29
Ridgewood Care Center	4,854.00	11.86%	8,928.63		8,928.63	587.53	9,516.16
Workforce Development	246.00	0.60%	452.50		452.50	29.78	482.28
Communications	1,398.00	3.41%	2,571.53		2,571.53	169.21	2,740.75
Detention Center	535.00	1.31%	984.10		984.10	64.76	1,048.86
Jail & Jail Alternatives	3,011.00	7.35%	5,538.54		5,538.54	364.45	5,903.00
Real Property Lister	76.00	0.19%	139.80		139.80	9.20	149.00
Register of Deeds	186.00	0.45%	342.14		342.14	22.51	364.65
County Clerk	193.00	0.47%	355.01		355.01	23.36	378.37
District Attorney	518.00	1.27%	952.83		952.83	62.70	1,015.53
Victim Witness	229.00	0.56%	421.23		421.23	27.72	448.95
Victim Advocate	6.00	0.01%	11.04		11.04	0.73	11.76
Emergency Management	45.00	0.11%	82.77		82.77	5.45	88.22
Planning & Development Services	161.00	0.39%	296.15		296.15	19.49	315.64
Harbor / Marina	250.00	0.61%	459.86		459.86	30.26	490.12
UW Extension	80.00	0.20%	147.15		147.15	9.68	156.84
Parks w/Golf Course	1,053.00	2.57%	1,936.93		1,936.93	127.46	2,064.38
Highway w/Fleet	3,278.00	8.01%	6,029.67		6,029.67	396.77	6,426.45
Land Conservation	127.00	0.31%	233.61		233.61	15.37	248.98
Veterans Service	101.00	0.25%	185.78		185.78	12.23	198.01
Medical Examiner	103.00	0.25%	189.46		189.46	12.47	201.93
Other Departments	1,438.00	3.51%	2,645.11		2,645.11	174.06	2,819.17
Total	40,942.0	100.00%	75,310.23	-	75,310.23	4,570.85	79,881.08

Allocation Basis: Number of AP and Payroll Disbursements by Department During 2012

Allocation Source: Financial Records and Reports

**DEPARTMENT 11
FISCAL 2012**

**RACINE COUNTY, WISCONSIN
COUNTY TREASURER**

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	Total	Receipts	Banking
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance	528.21	37.08	491.13
Special Accounting	-	-	-
Buildings & Facilities	2,007.58	17.30	1,990.27
County Executive	149.63	2.47	147.15
Finance Department	672.66	4.94	667.72
Printing / Mail Services	967.60	7.42	960.19
Human Resources	585.87	39.55	546.31
Information Systems	449.46	2.47	446.98
County Treasurer	2,809.05	2,211.23	597.82
Corporation Counsel	368.81	23.77	345.04
Central Courts	9,530.99	867.64	8,663.35
Sheriff	9,834.97	1,765.65	8,069.33
Child Support	2,004.29	192.81	1,811.48
Human Services	23,055.89	2,980.60	20,075.29
Ridgewood Care Center	10,727.15	1,210.99	9,516.16
Workforce Development	826.96	344.68	482.28
Communications	2,767.16	26.41	2,740.75
Detention Center	1,149.22	100.37	1,048.86
Jail & Jail Alternatives	6,106.37	203.37	5,903.00
Real Property Lister	203.14	54.14	149.00
Register of Deeds	1,513.57	1,148.93	364.65
County Clerk	1,062.45	684.07	378.37
District Attorney	1,067.03	51.50	1,015.53
Victim Witness	454.23	5.28	448.95
Victim Advocate	19.69	7.92	11.76
Emergency Management	100.11	11.89	88.22
Planning & Development Services	348.65	33.02	315.64
Harbor / Marina	1,180.80	690.68	490.12
UW Extension	207.02	50.18	156.84
Parks w/Golf Course	2,896.36	831.98	2,064.38
Highway w/Fleet	6,571.71	145.27	6,426.45
Land Conservation	333.50	84.52	248.98
Lakeshores Library	-	-	-
Veterans Service	204.61	6.60	198.01
Medical Examiner	245.51	43.58	201.93
Courts & Judicial	-	-	-
Other Departments	10,707.14	7,887.97	2,819.17
	101,657.38	21,776.30	79,881.08

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

The Racine County Corporation Counsel has the responsibility to review contracts and provide non-criminal legal advice and related services to County departments and the County Board. Costs associated with the providing review of contracts and related general counseling service to departments have been allocated based on an analysis of time/effort to benefiting departments during 2012 as provided by the Corporation Counsel staff. Services to the County Board and related committee activity have been assigned to "Other" and are appropriately excluded from further allocation.

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

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

**DEPARTMENT 12
FISCAL 2012**

RACINE COUNTY, WISCONSIN

CORPORATION COUNSEL

Department: Corporation Counsel

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Departmental Support
Expenditures:			
Salaries & Wages	341,346.93		341,346.93
Fringe Benefits	129,490.04		129,490.04
Office Supplies	741.91	741.91	
Books	1,718.88	1,718.88	
Minor Office Equipment & Furniture	217.78	217.78	
Litigation Expense	2,740.15		2,740.15
Outside Legal Counsel	36,800.31		36,800.31
Duplication/Printing (Internal)	3,177.16	3,177.16	
Postage	1,727.44	1,727.44	
Telecommunications	729.26	729.26	
Travel & Training	1,767.99	1,767.99	
Dues	2,223.00	2,223.00	
Computer Software Maintenance	2,424.00	2,424.00	
Recruitment	803.30	803.30	
Expense Transfer	(28,487.95)		(28,487.95)
Total Expenditures	497,420.20	15,530.72	481,889.48
Disallowed / Capitalized	-		
General & Administrative Allocation	-	(15,530.72)	15,530.72
Cost Adjustments:			
Trip Fees	(170.00)		(170.00)
Reimbursement - Legal Fees	(140.00)		(140.00)
Total Cost Adjustments	(310.00)	-	(310.00)
Incoming Costs			
1st Allocation			
Building Depreciation	1,546.36		1,546.36
Equipment Depreciation	-		-
Insurance	32.73		32.73
Special Accounting	462.40		462.40
Buildings & Facilities	7,042.94		7,042.94
County Executive	6,174.07		6,174.07
Finance Department	3,433.42		3,433.42
Printing / Mail Services	111.40		111.40
Human Resources	4,346.60		4,346.60
Information Systems	12,307.77		12,307.77
County Treasurer	345.99		345.99
Total 1st Allocation	35,803.67	-	35,803.67
General & Administrative Allocation	-		
Unallocated	-		
Total 1st Tier Allocation	532,913.87	-	532,913.87
2nd Allocation			
Corporation Counsel	21,770.56	-	21,770.56
Central Courts	-	-	-
Sheriff	-	-	-
Building Depreciation	0.61	-	0.61
Equipment Depreciation	-	-	-
Insurance	-	-	-
Special Accounting	236.32	-	236.32
Buildings & Facilities	533.60	-	533.60
County Executive	785.46	-	785.46
Finance Department	283.88	-	283.88
Printing / Mail Services	13.88	-	13.88
Human Resources	477.80	-	477.80
Information Systems	545.93	-	545.93
County Treasurer	22.83	-	22.83
Total 2nd Allocation	24,670.87	-	24,670.87
General & Administrative Allocation	-		
Unallocated	-		
Total 2nd Tier Allocation	24,670.87	-	24,670.87
Total Incoming Costs	60,474.54	-	60,474.54
Total Allocated Cost	\$ 557,584.74	\$ -	\$ 557,584.74

**DEPARTMENT 12
FISCAL 2012**

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

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation \$ 532,913.87
Total 2nd Tier Allocation 24,670.87

Total Allocated Cost \$ 557,584.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance	4,433.97	1.20%	6,381.80		6,381.80	-	6,381.80
Special Accounting	2,177.05	0.59%	3,133.42		3,133.42	-	3,133.42
County Executive	12,269.83	3.31%	17,659.94		17,659.94	-	17,659.94
Finance Department	8,507.85	2.30%	12,245.33		12,245.33	-	12,245.33
Human Resources	9,911.44	2.68%	14,265.52		14,265.52	-	14,265.52
Information Systems	2,544.62	0.69%	3,662.47		3,662.47	-	3,662.47
County Treasurer	13,700.08	3.70%	19,718.50		19,718.50	-	19,718.50
Corporation Counsel	15,125.82	4.09%	21,770.56		21,770.56	-	21,770.56
Central Courts	1,779.59	0.48%	2,561.36		2,561.36	145.58	2,706.94
Sheriff	19,278.86	5.21%	27,748.03		27,748.03	1,577.07	29,325.09
Child Support	42,067.01	11.36%	60,546.96	(48,219.03)	12,327.93	3,441.21	15,769.14
Human Services	151,640.73	40.96%	218,256.20		218,256.20	12,404.66	230,660.87
Ridgewood Care Center	10,821.28	2.92%	15,575.05		15,575.05	885.21	16,460.26
Jail & Jail Alternatives	13,653.35	3.69%	19,651.24		19,651.24	1,116.88	20,768.12
County Clerk	6,693.51	1.81%	9,633.96		9,633.96	547.55	10,181.50
District Attorney	652.96	0.18%	939.80		939.80	53.41	993.22
Emergency Management	1,598.79	0.43%	2,301.14		2,301.14	130.79	2,431.92
Planning & Development Services	10,409.29	2.81%	14,982.07		14,982.07	851.51	15,833.58
Harbor / Marina	3,202.75	0.87%	4,609.71		4,609.71	261.99	4,871.71
Parks w/Golf Course	6,252.93	1.69%	8,999.83		8,999.83	511.51	9,511.34
Highway w/Fleet	14,817.04	4.00%	21,326.14		21,326.14	1,212.08	22,538.21
Other Departments	18,720.82	5.06%	26,944.84		26,944.84	1,531.42	28,476.26
Total	370,259.57	100.00%	532,913.87	(48,219.03)	484,694.84	24,670.87	509,365.71

Allocation Basis: Time and Effort by Benefiting Department During 2012

Allocation Source: Analysis Provided by Corporation Counsel Staff

**DEPARTMENT 12
FISCAL 2012**

**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	-	-
Insurance	6,381.80	6,381.80
Special Accounting	3,133.42	3,133.42
Buildings & Facilities	-	-
County Executive	17,659.94	17,659.94
Finance Department	12,245.33	12,245.33
Printing / Mail Services	-	-
Human Resources	14,265.52	14,265.52
Information Systems	3,662.47	3,662.47
County Treasurer	19,718.50	19,718.50
Corporation Counsel	21,770.56	21,770.56
Central Courts	2,706.94	2,706.94
Sheriff	29,325.09	29,325.09
Child Support	15,769.14	15,769.14
Human Services	230,660.87	230,660.87
Ridgewood Care Center	16,460.26	16,460.26
Workforce Development	-	-
Communications	-	-
Detention Center	-	-
Jail & Jail Alternatives	20,768.12	20,768.12
Real Property Lister	-	-
Register of Deeds	-	-
County Clerk	10,181.50	10,181.50
District Attorney	993.22	993.22
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	2,431.92	2,431.92
Planning & Development Services	15,833.58	15,833.58
Harbor / Marina	4,871.71	4,871.71
UW Extension	-	-
Parks w/Golf Course	9,511.34	9,511.34
Highway w/Fleet	22,538.21	22,538.21
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	28,476.26	28,476.26
	<hr/>	<hr/>
	509,365.71	509,365.71
	<hr/>	<hr/>

**DEPARTMENT 13
FISCAL 2012**

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

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

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

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

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

**DEPARTMENT 13
FISCAL 2012**

RACINE COUNTY, WISCONSIN

CENTRAL COURTS

DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Direct
Expenditures:				
Salaries & Wages	1,287,350.81		124,954.48	1,162,396.33
Fringe Benefits	557,730.17		52,415.62	505,314.55
Temporary Help	442,893.77		50,350.52	392,543.25
Time System	1,193.00	1,193.00		
Postage	45,516.35	45,516.35		
Court Commissioners	156,914.00		85,208.50	71,705.50
Jury Expenditures	93,928.00			93,928.00
Collections	5,744.66			5,744.66
Social Workers	140,724.00			140,724.00
Attorney Fees & Travel	77,216.53			77,216.53
Guardian ad Litem	317,101.24			317,101.24
Probate	45,450.00			45,450.00
Court Reporters	43,188.20	43,188.20		
Interpreters	144,042.92			144,042.92
Transcripts	18,471.00	18,471.00		
Psychologist Fees	105,036.93			105,036.93
Psychiatric Fees	53,454.70			53,454.70
Equipment Repairs	1,596.19	1,596.19		
Witness Fees	5,545.00			5,545.00
Process Fees	9,281.87			9,281.87
Telephone	11,785.13	11,785.13		
Public Liability Expense	19,310.26		1,874.32	17,435.94
Travel, Training, Conferences	6,165.04		1.41	6,163.63
Office Supplies	14,223.82		1,905.60	12,318.22
Paper	11,960.82	11,960.82		
Copy Cost	8,227.69	8,227.69		
Printing	12,949.02	12,949.02		
Printing - Jury	3,146.76			3,146.76
Dues	1,035.00	1,035.00		
Publications	9,002.88	9,002.88		
Court Ordered Expense	39,928.70			39,928.70
Equipment	1,154.40	1,154.40		
Total Expenditures	3,691,268.86	166,079.68	316,710.45	3,208,478.73
Disallowed / Capitalized	-			
Cost Adjustments:				
Direct Costs Adjustment	(3,691,268.86)	(166,079.68)	(316,710.45)	(3,208,478.73)
Total Cost Adjustments	(3,691,268.86)	(166,079.68)	(316,710.45)	(3,208,478.73)
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	339,652.97		32,967.83	306,685.14
Equipment Depreciation	4,944.36		479.92	4,464.44
Insurance	214.98		20.87	194.11
Special Accounting	21,032.84		2,041.52	18,991.32
Buildings & Facilities	619,765.58		60,156.47	559,609.11
County Executive	10,430.94		1,012.46	9,418.48
Finance Department	123,965.42		12,032.49	111,932.93
Printing / Mail Services	17,941.91		1,741.50	16,200.41
Human Resources	28,663.89		2,782.21	25,881.68
Information Systems	367.99		35.72	332.27
County Treasurer	8,940.54		867.80	8,072.74
Corporation Counsel	2,561.36		248.61	2,312.75



**DEPARTMENT 13
FISCAL 2012**

RACINE COUNTY, WISCONSIN

CENTRAL COURTS

DEPARTMENTAL COSTS BY FUNCTION

Functions:	Total	General & Administrative	Child Support	Central Courts Direct
Total 1st Allocation	1,178,482.77	-	114,387.39	1,064,095.38
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	1,178,482.77	-	114,387.39	1,064,095.38
2nd Allocation				
Building Depreciation	134.04	-	13.01	121.03
Equipment Depreciation	14.08	-	1.37	12.71
Insurance	-	-	-	-
Special Accounting	9,696.31	-	941.16	8,755.15
Buildings & Facilities	45,411.83	-	4,407.82	41,004.01
County Executive	1,329.40	-	129.04	1,200.36
Finance Department	10,309.20	-	1,000.64	9,308.56
Printing / Mail Services	2,291.47	-	222.42	2,069.05
Human Resources	3,152.25	-	305.97	2,846.29
Information Systems	-	-	-	-
County Treasurer	590.45	-	57.31	533.14
Corporation Counsel	145.58	-	14.13	131.45
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	73,074.60	-	7,092.86	65,981.74
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	73,074.60	-	7,092.86	65,981.74
Total Incoming Costs	1,251,557.37	-	121,480.25	1,130,077.12
Total Allocated Cost	\$ 1,251,557.37	\$ -	\$ 121,480.25	\$ 1,130,077.12

**DEPARTMENT 13
FISCAL 2012**

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

Department: Central Courts
Function: Child Support

Total 1st Tier Allocation \$ 114,387.39
Total 2nd Tier Allocation 7,092.86
Total Allocated Cost \$ 121,480.25

	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%	114,387.39		114,387.39	7,092.86	121,480.25
Total	100.00	100.00%	114,387.39	-	114,387.39	7,092.86	121,480.25

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

**DEPARTMENT 13
FISCAL 2012**

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

Department: Central Courts
Function: Central Courts Direct

Total 1st Tier Allocation \$ 1,064,095.38
Total 2nd Tier Allocation 65,981.74
Total Allocated Cost \$ 1,130,077.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/>							
Grantee Department							
Courts & Judicial	100.00%	100.00%	1,064,095.38		1,064,095.38	65,981.74	1,130,077.12
<hr/>							
Total	100.00%	100.00%	1,064,095.38	-	1,064,095.38	65,981.74	1,130,077.12
<hr/>							

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

**DEPARTMENT 13
FISCAL 2012**

RACINE COUNTY, WISCONSIN

CENTRAL COURTS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Courts

<u>Grantee Department</u>	Total	Child Support	Central Courts Direct
Insurance	-	-	-
Special Accounting	-	-	-
Buildings & Facilities	-	-	-
County Executive	-	-	-
Finance Department	-	-	-
Printing / Mail Services	-	-	-
Human Resources	-	-	-
Information Systems	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Central Courts	-	-	-
Sheriff	-	-	-
Child Support	121,480.25	121,480.25	-
Human Services	-	-	-
Ridgewood Care Center	-	-	-
Workforce Development	-	-	-
Communications	-	-	-
Detention Center	-	-	-
Jail & Jail Alternatives	-	-	-
Real Property Lister	-	-	-
Register of Deeds	-	-	-
County Clerk	-	-	-
District Attorney	-	-	-
Victim Witness	-	-	-
Victim Advocate	-	-	-
Emergency Management	-	-	-
Planning & Development Services	-	-	-
Harbor / Marina	-	-	-
UW Extension	-	-	-
Parks w/Golf Course	-	-	-
Highway w/Fleet	-	-	-
Land Conservation	-	-	-
Lakeshores Library	-	-	-
Veterans Service	-	-	-
Medical Examiner	-	-	-
Courts & Judicial	1,130,077.12	-	1,130,077.12
Other Departments	-	-	-
	<hr/> 1,251,557.37	<hr/> 121,480.25	<hr/> 1,130,077.12

**DEPARTMENT 14
FISCAL 2012**

RACINE COUNTY, WISCONSIN

SHERIFF

NATURE AND EXTENT OF SERVICES

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

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

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

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

**DEPARTMENT 14
FISCAL 2012**

RACINE COUNTY, WISCONSIN

SHERIFF

DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff

Functions:	Total	General & Administrative	Child Support	General Government
Expenditures:				
Salaries & Wages	7,859,426.98		126,218.99	7,733,207.99
Fringe Benefits	3,813,329.57		65,098.03	3,748,231.54
C/S Conveyance	507,499.92		-	507,499.92
C/S Records Area	37,427.94		-	37,427.94
C/S Security Staff	89,494.14		-	89,494.14
Drug Testing	4,750.85		-	4,750.85
Temporary Help	27,958.80		-	27,958.80
Lease	33,348.02		-	33,348.02
Repair/Maintenance Vehicles	511,169.43		-	511,169.43
Telephone	39,874.79	39,874.79	-	-
Vehicle Insurance	36,488.17	36,488.17	-	-
Public Liability Insurance	134,207.18		2,208.83	131,998.35
Travel, Training, Conferences	48,252.98	48,252.98	-	-
Advertising	52.43		-	52.43
Office Supplies	9,669.15	9,669.15	-	-
Paper	1,976.58	1,976.58	-	-
Copy and Printing	11,320.16	11,320.16	-	-
Dues, Publications, Subscriptions	3,009.50	3,009.50	-	-
Postage	7,709.20	7,709.20	-	-
Special Investigations	2,550.84		-	2,550.84
Uniforms	1,247.86	1,247.86	-	-
Film & Processing	1,028.15		-	1,028.15
Discretionary Account	38.63		-	38.63
Equipment	81,136.64		-	81,136.64
Capital Equipment	237,303.96	237,303.96	-	-
Investigative & Evidence	9,923.81		-	9,923.81
Pistol Range Expenditures	5,733.34		-	5,733.34
Patrol Station Expenditures	24,840.93		-	24,840.93
Water Safety Patrol Expenditures	(16,967.24)		-	(16,967.24)
Miscellaneous Grant Expenditures	(129,378.54)		-	(129,378.54)
Mat-Less Lethal Imp Mut	1,237.50		-	1,237.50
	-			-
Total Expenditures	13,395,661.67	396,852.35	193,525.85	12,805,283.47
Disallowed / Capitalized	(13,199,573.54)	(237,303.96)		(12,962,269.58)
General & Administrative Allocation	-	(159,548.39)	2,562.28	156,986.11
Incoming Costs				
1st Allocation				
Building Depreciation	96,874.46		1,555.76	95,318.70
Equipment Depreciation	-		-	-
Insurance	1,048.28		16.83	1,031.45
Special Accounting	6,356.25		102.08	6,254.17
Buildings & Facilities	131,447.80		2,110.99	129,336.81
County Executive	24,120.66		387.37	23,733.30
Finance Department	112,914.00		1,813.35	111,100.65
Printing / Mail Services	3,070.28		49.31	3,020.97
Human Resources	108,036.26		1,735.02	106,301.24
Information Systems	237,961.23		3,821.55	234,139.67
County Treasurer	9,223.68		148.13	9,075.55
Corporation Counsel	27,748.03		445.62	27,302.40
Central Courts	-		-	-
	-			-
Total 1st Allocation	758,800.93	-	12,186.01	746,614.92
General & Administrative Allocation	-			
Unallocated	(746,614.92)			(746,614.92)
Total 1st Tier Allocation	208,274.14	-	208,274.14	-
2nd Allocation				

**DEPARTMENT 14
FISCAL 2012**

RACINE COUNTY, WISCONSIN

SHERIFF

DEPARTMENTAL COSTS BY FUNCTION (Continued)

Building Depreciation	38.23	-	0.61	37.62
Equipment Depreciation	-	-	-	-
Insurance	171.90	-	2.76	169.14
Special Accounting	2,964.07	-	47.60	2,916.47
Buildings & Facilities	9,217.63	-	148.03	9,069.60
County Executive	3,060.70	-	49.15	3,011.55
Finance Department	13,243.08	-	212.68	13,030.40
Printing / Mail Services	392.03	-	6.30	385.73
Human Resources	11,743.36	-	188.59	11,554.76
Information Systems	8,188.99	-	131.51	8,057.48
County Treasurer	611.30	-	9.82	601.48
Corporation Counsel	1,577.07	-	25.33	1,551.74
Central Courts	-	-	-	-
Sheriff	-	-	-	-
Total 2nd Allocation	51,208.35	-	822.38	50,385.97
General & Administrative Allocation				
Unallocated	(50,385.97)			(50,385.97)
Total 2nd Tier Allocation	51,208.35	-	822.38	-
Total Incoming Costs	13,008.40	-	13,008.40	-
Total Allocated Cost	\$ 209,096.53	\$ -	\$ 209,096.53	\$ (0.00)

**DEPARTMENT 14
FISCAL 2012**

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

Department: Sheriff
Function: Child Support

Total 1st Tier Allocation \$ 208,274.14
Total 2nd Tier Allocation 822.38
Total Allocated Cost \$ 209,096.53

	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%	208,274.14	(193,525.85)	14,748.29	822.38	15,570.68
Total	100	100.00%	208,274.14	(193,525.85)	14,748.29	822.38	15,570.68

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 13
FISCAL 2012**

RACINE COUNTY, WISCONSIN

CENTRAL COURTS

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Sheriff

<u>Grantee Department</u>	Total	Child Support
Insurance	-	-
Special Accounting	-	-
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing / Mail Services	-	-
Human Resources	-	-
Information Systems	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff	-	-
Child Support	15,570.68	15,570.68
Human Services	-	-
Ridgewood Care Center	-	-
Workforce Development	-	-
Communications	-	-
Detention Center	-	-
Jail & Jail Alternatives	-	-
Real Property Lister	-	-
Register of Deeds	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	-	-
Parks w/Golf Course	-	-
Highway w/Fleet	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	-
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