

CENTRAL SERVICES COST ALLOCATION PLAN

RACINE COUNTY, WISCONSIN

Based on 2017 Financials



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RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

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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 2019 requests for reimbursement and claiming to appropriate Federal, State, and other program funders. This cost allocation plan is based on actual expenditures and revenues for the fiscal year ending December 31, 2017. This cost allocation plan was prepared in accordance with Title 2 of the Code of Federal Regulations (2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).

READING THE COST ALLOCATION PLAN

This 2 CFR Part 200, Subpart E (formerly known as OMB Circular A-87) Central Services Cost Allocation Plan is a document that distributes the allowable costs of central service departments to grantee departments based on an allowable allocation or distribution methodology (referred to as an allocation basis) depending on the nature of the costs and benefits provided to recipients (grantees). Central service departments generally incur costs in support of other departments and agencies of the organization. Examples of indirect costs are the office of the administrator, facilities management, fiscal and accountings services, information technology services, human resources, and legal services.

The primary purpose for preparing the Central Services Cost Allocation Plan is to identify the appropriate division and department indirect costs incurred during the fiscal year. The resulting information justifies claims for reimbursement of indirect costs supporting Federally funded services (e.g., Title IV-D Child Support operations, Human Services programs and services, and Nursing Home operations). The steps involved in preparing the Cost Allocation Plan include the following:

- Identification of the departments that exist in large part to provide support to other departments or agencies of the organization. These departments are central service or allocating departments.
- Identification of the departments or agencies of the organization that receive support from other departments. These departments are grantee or receiving departments.
- Accumulation of the allowable actual expenditures of the central service departments that provide support to the grantee departments.
- Collection of appropriate statistics reflecting the distribution of effort for functions performed by central service department to all benefiting departments.

ALLOCATION PROCESS

This cost allocation plan uses a double-step down allocation methodology to allocate allowable costs for each central service department. This methodology recognizes the cross support provided between central service departments. For example, the activities performed by the Finance Department support the Information Technology Department in areas such as payroll, voucher processing, and purchasing goods and services. The Information Technology Department, on the other hand, supports the Finance Department by providing software and hardware as well as generally maintaining and administering applications and systems to support the centrally provided fiscal operations of the organization.

The double-step down methodology requires an initial sequencing of central service departments. In the first step of the double-step methodology, allowable costs (direct expenses and allocated indirect costs) from central service departments are allocated in the sequence departments, divisions and funds are listed in the cost allocation plan; including to the central service departments. The second step in the double-step down methodology fully distributes costs related to the cross support provided between central service departments. In effect, this closes out the central service department after the second step in the double-step down allocation methodology. Once complete, the second step results in the central services department passing through all costs to the other benefiting departments in the cost allocation plan.

ORGANIZATION OF COST ALLOCATION PLAN

Table of Contents

The first few pages of the cost allocation plan present the Table of Contents. This provides an overview of the organization of the cost allocation, with the key summary schedules and sections of each central service department listed by page number. This provides a ready resource for quickly finding specifics on how costs have been allocated.

Certification Page

The Certification Page is a requirement of 2 CFR 200. A responsible official of the organization, typically the chief executive, chief administrative, or chief financial officer, signs this document. The signature certifies that the official has reviewed the cost allocation plan and that the plan complies with 2 CFR 200. The certification page also verifies that the costs included in the cost allocation plan are allowable for allocation to programs supported by Federal awards. It also affirms that costs have not been claimed as both direct and indirect.

Organizational Chart

The Organizational Chart is a requirement of 2 CFR 200. This part of the cost allocation plan shows the organization of the departments listed as either central services departments or grantee departments.

Summary Schedules

The cost allocation plan includes several schedules intended to provide summary information regarding the distribution of costs. The main schedules include:

- **Summary of Allocated Costs:** this schedule provides a summary of the costs allocated from each central service department to each grantee department. The rows of the schedule represent the central service departments, while columns at the top of each page show the grantee departments. There are three totals listed with each grantee department.
 - Total Allocated Costs represents the actual costs allocated for the fiscal year.
 - Rollforward Adjustment represents a calculation between estimated costs claimed in a prior fiscal year (generally the Total Allocated Costs from 2 years prior) and the actual costs from the current year. The difference between the Total Allocated Costs from the current year and

the same amount from two years prior is the rollforward adjustment. Applying this amount to the calculation of annual indirect costs makes the organization whole when reporting costs over time.

- Total Proposed Costs represents the total indirect costs to claim in the following fiscal year.
- o **Schedule of Fixed Costs:** this schedule provides a summary of the difference between the actual (Total Allocated Costs) costs determined in the current cost allocation plan to the indirect costs used for reporting during the fiscal year. The difference between the current and prior amounts is the rollforward adjustment. The current year plus/minus the rollforward adjustment represent the proposed costs for the following fiscal year.
- o **Schedule of Departmental Costs:** this schedule provides a summary of the calculations made to determine the Total Allocated Costs for each central service. It includes the total expenditures from the organization's financial statements, any cost adjustments made in the development of the plan, identification of disallowed or unallowable costs, and an offset of any amounts directly billed to departments.
- o **Schedule of Allocation Basis:** this schedule provides a summary of each central service department broken down into functions. Functions are the specific services provided by the central service department. The right-hand column lists the allocation base for each corresponding function.

Detail Schedules

The remaining pages of the cost allocation plan contain the detail schedules for each central service department. The detail schedules for each central service department include:

- o **Nature and Extent of Services:** This page provides a brief narrative description of the activities performed by the central service department and identifies the functions and the corresponding allocation base.
- o **Departmental Costs by Function:** This schedule lists the actual expenditures for the central service department. It also shows any cost adjustments for expenditures, revenues, or transfers to another department, as well as the summary of incoming costs for both the first (1st Tier Allocation) and second allocations (2nd Tier Allocations). The schedule details costs by function.
- o **Functional Cost Allocations:** This schedule provides a breakdown of the distribution, or allocation, of the Total Allocated Costs for each allowable function allocated within the central service department to all benefiting departments included in the cost allocation plan. The schedule provides a summary of the allocation basis and source of the allocation statistics.
- o **Summary of Departmental Allocated Costs:** This schedule provides a summary of allocated costs by function to each benefiting department included in the cost allocation plan.

CERTIFICATE OF COST ALLOCATION PLAN

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

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2017 are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental unit: **Racine County, Wisconsin**

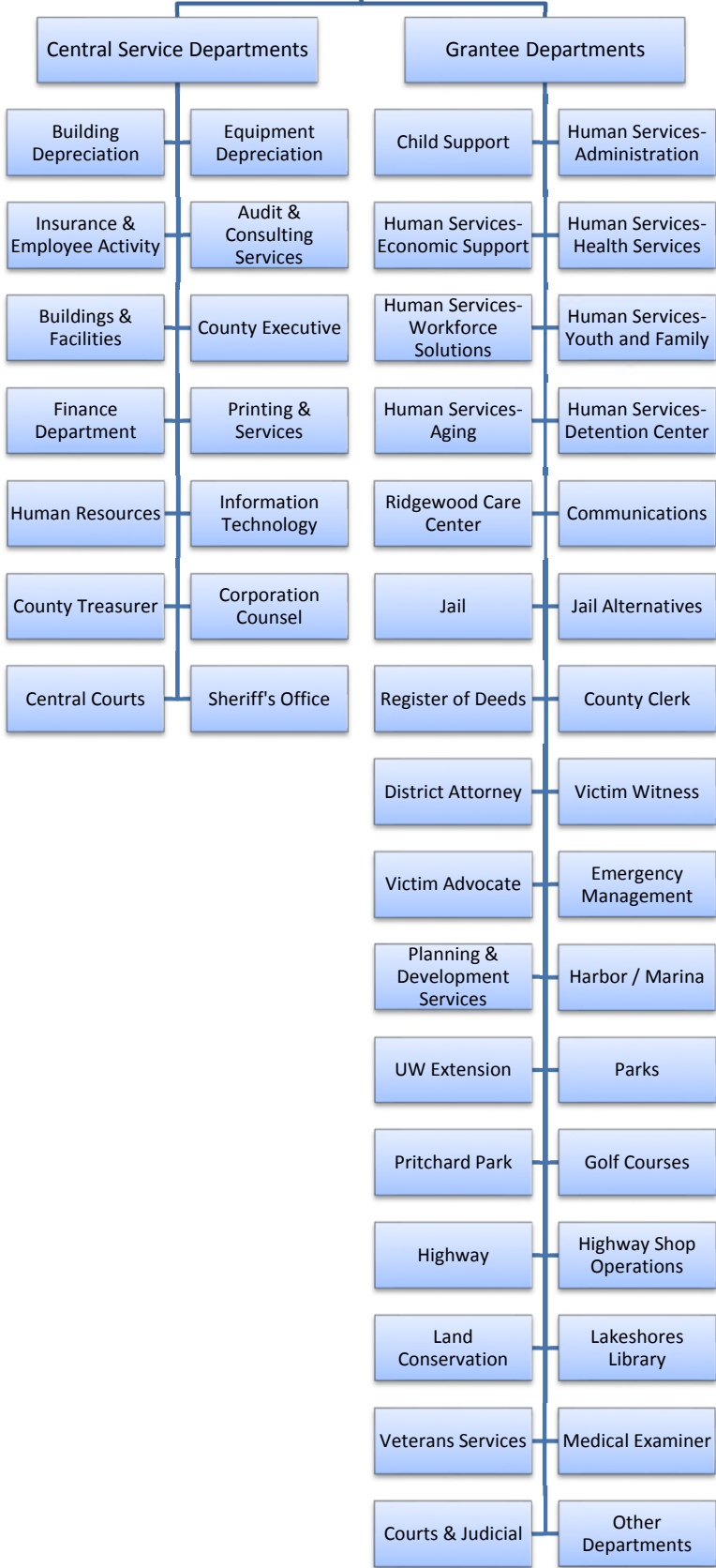
Signature: Alexandra Tillmann

Name of Official: Alexandra Tillmann

Title: Finance Director

Date of Execution: October 2, 2018

**RACINE COUNTY, WISCONSIN
2017 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2017**

	Child Support	Human Services- Administration	Human Services- Economic Support	Human Services- Health Services	Human Services- Workforce Solutions
Central Service Departments					
Building Depreciation	\$ 42,820	\$ 82,879	\$ 56,402	\$ 42,756	\$ 51,315
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	176	153	367	356	94
Audit & Consulting Services	740	1,269	2,148	4,388	2,157
Buildings & Facilities	77,389	150,027	104,999	77,273	95,816
County Executive	4,637	5,768	8,470	17,383	23,535
Finance Department	26,181	17,999	47,976	38,477	12,685
Printing & Mail Services	21,655	3,827	16,085	4,731	204
Human Resources	20,707	17,419	43,650	39,331	10,344
Information Technology	54,807	74,543	123,578	115,860	68,660
County Treasurer	1,396	880	914	19,849	8,136
Corporation Counsel	53,897	176,246	-	-	-
Central Courts	253,047	-	-	-	-
Sheriff's Office	234,530	-	-	-	-
Total Allocated Costs	791,982	531,011	404,591	360,403	272,946
Rollforward Adjustment	473,384	(620,715)	-	141,166	79,875
Total Proposed Costs	\$ 1,265,366	\$ (89,704)	\$ 404,591	\$ 501,569	\$ 352,821

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2017**

	Human Services- Youth and Family	Human Services- Aging	Human Services- Detention Center	Ridgewood Care Center	Communications
Central Service Departments					
Building Depreciation	\$ 44,999	\$ -	\$ 106,754	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	383	111	188	711	343
Audit & Consulting Services	25,077	2,380	671	4,359	791
Buildings & Facilities	81,566	-	192,938	3,944	73,895
County Executive	11,756	5,403	12,922	15,431	16,937
Finance Department	111,465	9,102	15,738	105,593	47,063
Printing & Mail Services	6,851	18,196	222	5,287	418
Human Resources	44,570	12,201	21,507	84,841	41,338
Information Technology	167,898	78,717	28,353	126,475	396,581
County Treasurer	2,520	4,198	1,053	1,462	417
Corporation Counsel	-	-	309	24,394	6,475
Central Courts	-	-	-	-	-
Sheriff's Office	20,312	-	-	-	-
Total Allocated Costs	517,396	130,309	380,654	372,496	584,258
Rollforward Adjustment	-	-	223,308	(148,377)	373,818
Total Proposed Costs	\$ 517,396	\$ 130,309	\$ 603,961	\$ 224,119	\$ 958,076

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2017**

	Jail	Jail Alternatives	Register of Deeds	County Clerk	District Attorney
Central Service Departments					
Building Depreciation	\$ 731,959	\$ 2,578	\$ 19,703	\$ 5,679	\$ 19,915
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	37,507	-	1,436	428	1,467
Audit & Consulting Services	2,137	-	322	329	1,104
Buildings & Facilities	1,740,836	6,142	128,113	36,929	129,492
County Executive	22,562	-	3,066	2,518	1,537
Finance Department	109,098	-	12,057	9,089	18,997
Printing & Mail Services	5,527	-	3,487	43,660	4,755
Human Resources	96,977	-	5,841	3,413	7,796
Information Technology	143,449	-	26,512	11,370	3,238
County Treasurer	3,771	-	16,629	6,490	356
Corporation Counsel	22,062	-	4,484	4,625	1,146
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total Allocated Costs	2,915,887	8,721	221,650	124,531	189,804
Rollforward Adjustment	504,879	-	88,673	29,976	82,870
Total Proposed Costs	\$ 3,420,765	\$ 8,721	\$ 310,324	\$ 154,508	\$ 272,673

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2017**

	Victim Witness	Victim Advocate	Emergency Management	Planning & Development Services	Harbor / Marina
Central Service Departments					
Building Depreciation	\$ 11,027	\$ 795	\$ 9,375	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	812	67	477	44	18
Audit & Consulting Services	120	102	133	507	9
Buildings & Facilities	71,699	5,167	22,336	-	-
County Executive	876	248	8,725	4,906	3,170
Finance Department	4,998	2,310	3,123	24,597	141
Printing & Mail Services	2,477	767	269	2,985	1,543
Human Resources	4,235	1,366	887	5,169	1,910
Information Technology	963	-	17,624	-	10,758
County Treasurer	34	80	112	6,379	0
Corporation Counsel	-	-	5,876	6,550	32,744
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total Allocated Costs	97,240	10,902	68,938	51,136	50,294
Rollforward Adjustment	47,855	4,644	(12,774)	8,556	23,993
Total Proposed Costs	\$ 145,095	\$ 15,547	\$ 56,165	\$ 59,693	\$ 74,287

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2017**

	UW Extension	Parks	Pritchard Park	Golf Courses	Highway
Central Service Departments					
Building Depreciation	\$ 5,930	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	952	78	-	-	360
Audit & Consulting Services	540	2,273	-	29	2,617
Buildings & Facilities	14,517	-	-	-	-
County Executive	6,706	60,318	-	-	18,076
Finance Department	5,608	30,016	-	593	38,945
Printing & Mail Services	3,218	1,210	-	-	1,392
Human Resources	1,250	9,064	-	-	43,138
Information Technology	31,159	-	-	-	59,159
County Treasurer	479	9,939	-	430	1,696
Corporation Counsel	-	8,106	-	-	12,830
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total Allocated Costs	70,360	121,004	-	1,053	178,214
Rollforward Adjustment	3,562	63,883	-	-	(51,353)
Total Proposed Costs	\$ 73,921	\$ 184,887	\$ -	\$ 1,053	\$ 126,860

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2017**

	Highway Shop				
	Operations	Land Conservation	Lakeshores Library	Veterans Service	Medical Examiner
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ 2,112	\$ 990
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	64	16	-	17	78
Audit & Consulting Services	6,941	278	-	156	802
Buildings & Facilities	-	-	-	3,817	6,436
County Executive	1,387	2,336	1,898	2,263	4,840
Finance Department	31,349	4,921	-	2,603	8,977
Printing & Mail Services	-	355	-	819	64
Human Resources	7,628	1,825	-	2,008	1,024
Information Technology	-	-	-	4,822	15,229
County Treasurer	560	830	-	17	401
Corporation Counsel	-	-	-	-	617
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total Allocated Costs	47,929	10,561	1,898	18,633	39,458
Rollforward Adjustment	-	4,417	(3,292)	8,232	(13,448)
Total Proposed Costs	\$ 47,929	\$ 14,977	\$ (1,394)	\$ 26,865	\$ 26,011

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2017**

	Courts & Judicial	Other Departments	Total Allocated Costs
Central Service Departments			
Building Depreciation	\$ -	\$ 31,516	\$ 1,269,503
Equipment Depreciation	-	-	-
Insurance & Employee Activity	-	2,371	49,073
Audit & Consulting Services	-	3,739	66,117
Buildings & Facilities	-	208,303	3,231,635
County Executive	-	3,322	270,998
Finance Department	-	88,429	828,131
Printing & Mail Services	-	15,965	165,968
Human Resources	-	2,293	531,733
Information Technology	-	2,952	1,562,709
County Treasurer	-	46,961	135,993
Corporation Counsel	-	59,776	420,136
Central Courts	2,125,935	-	2,378,981
Sheriff's Office	-	15,742	270,584
Total Allocated Costs	2,125,935	481,369	11,181,562
Rollforward Adjustment	1,015,817	(36,771)	1,318,347
Total Proposed Costs	\$ 3,141,751	\$ 444,598	\$ 12,499,909

**SCHEDULE OF FIXED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2017**

<u>Grantee Department</u>	Final Costs	Fixed Costs		Actual Costs with
	2017	2015	Rollforward	Rollforward
Child Support	791,981.88	318,598.00	473,383.88	1,265,365.76
Human Services-Administration	531,010.96	1,151,726.00	(620,715.04)	(89,704.08)
Human Services-Economic Support	404,590.60	-	-	404,590.60
Human Services-Health Services	360,403.16	219,237.00	141,166.16	501,569.32
Human Services-Workforce Solutions	272,946.13	193,071.00	79,875.13	352,821.26
Human Services-Youth and Family	517,396.11	-	-	517,396.11
Human Services-Aging	130,309.03	-	-	130,309.03
Human Services-Detention Center	380,653.75	157,346.00	223,307.75	603,961.50
Ridgewood Care Center	372,496.10	520,873.00	(148,376.90)	224,119.20
Communications	584,257.99	210,440.00	373,817.99	958,075.98
Jail	2,915,886.51	2,411,008.00	504,878.51	3,420,765.03
Jail Alternatives	8,720.68	-	-	8,720.68
Register of Deeds	221,650.27	132,977.00	88,673.27	310,323.55
County Clerk	124,531.43	94,555.00	29,976.43	154,507.86
District Attorney	189,803.56	106,934.00	82,869.56	272,673.11
Victim Witness	97,239.92	49,385.00	47,854.92	145,094.84
Victim Advocate	10,902.29	6,258.00	4,644.29	15,546.58
Emergency Management	68,938.46	81,712.00	(12,773.54)	56,164.92
Planning & Development Services	51,136.27	42,580.00	8,556.27	59,692.54
Harbor / Marina	50,294.04	26,301.00	23,993.04	74,287.08
UW Extension	70,359.69	66,798.00	3,561.69	73,921.37
Parks	121,003.90	57,121.00	63,882.90	184,886.79
Pritchard Park	-	-	-	-
Golf Courses	1,052.84	-	-	1,052.84
Highway	178,213.67	229,567.00	(51,353.33)	126,860.33
Highway Shop Operations	47,929.31	-	-	47,929.31
Land Conservation	10,560.55	6,144.00	4,416.55	14,977.10
Lakeshores Library	1,897.82	5,190.00	(3,292.18)	(1,394.36)
Veterans Service	18,633.22	10,401.00	8,232.22	26,865.44
Medical Examiner	39,458.42	52,906.00	(13,447.58)	26,010.85
Courts & Judicial	2,125,934.54	1,110,118.00	1,015,816.54	3,141,751.08
Other Departments	481,368.91	518,140.00	(36,771.09)	444,597.82
	11,181,562.00	7,779,386.00	2,292,177.44	13,473,739.44

**SCHEDULE OF DEPARTMENTAL COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2017**

<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	\$ -	\$ 1,712,901	\$ -	\$ -	\$ 1,712,901
Equipment Depreciation	-	975,029	-	-	975,029
Insurance & Employee Activity	68,975	3,720	-	-	72,695
Audit & Consulting Services	-	108,114	-	-	108,114
Buildings & Facilities	3,409,464	(741,562)	-	(33,896)	2,634,006
County Executive	330,694	-	(24,193)	-	306,501
Finance Department	1,255,552	(111,146)	-	-	1,144,406
Printing & Mail Services	468,676	(316,255)	-	-	152,421
Human Resources	623,285	-	-	-	623,285
Information Technology	1,542,882	(82,253)	-	(10,136)	1,450,493
County Treasurer	408,184	(52,054)	(232,056)	-	124,073
Corporation Counsel	598,499	(818)	-	(53,827)	543,854
Central Courts	3,991,785	-	-	(3,583,281)	408,505
Sheriff's Office	16,505,348	-	(13,844,671)	(434,617)	2,226,060
less unallocated Incoming costs					(1,300,779)
	<u>\$ 29,203,343</u>	<u>\$ 1,495,674</u>	<u>\$ (14,100,920)</u>	<u>\$ (4,115,756)</u>	<u>\$ 11,181,562</u>

**SCHEDULE OF ALLOCATION BASIS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2017**

Department Number	Departmental Function	Allocation Base
1	Building Depreciation	
	Courthouse	Usable square footage by Benefiting Department
	Law Enforcement Center	Usable square footage by Benefiting Department
	Racine County Services Center (RCDKSC)	Usable square footage by Benefiting Department
	Western Racine County Service Center (WRCSC)	Usable square footage by Benefiting Department
2	Equipment Depreciation	
	Equipment Depreciation	Equipment Depreciation and Interest Expense by Department in 2017
3	Insurance & Employee Activity	
	Fire & Extended Insurance	Usable Square Footage of Occupied Space by Departments not Billed
	Employee Insurance	Number of FTE, Including County Board and Contracted Employees
	Employee Activity	Number of FTE, Including County Board
4	Audit & Consulting Services	
	General Audit Services	Accounts Payable Transactions Processed During 2017
	Cost Allocation Plan	Central Service Functions Analyzed During Preparation of 2016 Indirect Cost Allocation Plan
5	Buildings & Facilities	
	Courthouse	Usable square footage by Benefiting Department
	Law Enforcement Center	Usable square footage by Benefiting Department
	Racine County Services Center (RCDKSC)	Usable square footage by Benefiting Department
	Western Racine County Service Center (WRCSC)	Usable square footage by Benefiting Department
	Other Buildings	Direct Allocation to Benefiting Department
6	County Executive	
	General Oversight	Number of FTE, Including County Board and Contracted Employees
	Department Specific	Time and Effort Analysis of Departmental Support FY2017
	General Government	Unallocated
7	Finance Department	
	Accounting & Budgets	Number of Expenditure Transactions by Department with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Parks, and Highway
	Payroll	Payroll Disbursements During 2017 with Reduced Weighting Applied at 35% for Ridgewood, Highway and Parks
	Purchasing	Purchase Orders by Department During 2017
	Audit	Total AP and Receipt Transactions Processed by Department During 2017
	Copier Pool Support	Copy Charges by Department During 2017
	Departmental Support	Direct Allocation to Benefiting Departments

**SCHEDULE OF ALLOCATION BASIS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2017**

Department Number	Departmental Function	Allocation Base
8	Printing & Mail Services Printing Services Postage/Mail	Printing Charges by Department During 2017 Postage Charges by Department During 2017
9	Human Resources Personnel Administration Payroll Department Specific	Number of County FTEs and Contracted Employees (weighted at 30%) by Department Payroll Disbursements by Department During 2017 Direct Allocation to Benefiting Department(s)
10	Information Technology Computer Operations Child Support and Human Services Telephone Departmental Costs	Number of PC Devices by Department Direct Allocation to Benefiting Department during 2017 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 2017 Number of AP and Payroll Disbursements by Department During 2017
12	Corporation Counsel Departmental Support	Time and Effort by Benefiting Department During 2017
13	Central Courts Child Support Central Courts Support	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
14	Sheriff's Office Child Support Security Services Facility Security Services General Government	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department Unallocated

**DEPARTMENT 1
FISCAL 2017**

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

Racine County owns and operates various buildings throughout the County including the Courthouse, Law Enforcement Center, Racine County Dennis Kornwolf Service 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 expense of \$215,657.92 was recorded for 2017 and is allocated to departments based on square footage of occupied space.
- **Law Enforcement Center**: This facility was constructed in 1980 with a Jail addition in 1987. Depreciation expense of \$636,852.96 was recorded for 2017 and is allocated to departments based on square footage of occupied space.
- **Racine County Dennis Kornwolf Service Center (RCDKSC)**: The Racine County Services Center building was purchased in 1984 to serve as the primary location for the Human Services Department, the Juvenile Detention Center and Workforce Solutions. Depreciation expense of \$401,364.49 was recorded for 2017 and is allocated to departments based on square footage of occupied space.
- **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 \$15,374.75 for 2017 and is 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 identified by facility and subsequently allocated to benefiting departments based on square footage of occupied space.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 1
FISCAL 2017**

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

Department: Building Depreciation

Functions:	Total	Courthouse	Law Enforcement Center	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)
Cost Adjustments:					
Building Depreciation	1,269,250.12	215,657.92	636,852.96	401,364.49	15,374.75
Interest Expense	443,650.61	40,638.83	384,393.76	17,764.01	854.01
Total Cost Adjustments	1,712,900.73	256,296.75	1,021,246.72	419,128.50	16,228.76
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	1,712,900.73	256,296.75	1,021,246.72	419,128.50	16,228.76
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	-	-	-	-	-
Audit & Consulting Services	864.56	129.36	515.46	211.55	8.19
Buildings & Facilities	-	-	-	-	-
County Executive	1,534.06	229.54	914.62	375.37	14.53
Finance Department	-	-	-	-	-
Printing & Mail Services	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Technology	-	-	-	-	-
County Treasurer	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	2,398.62	358.90	1,430.08	586.92	22.73
Total 2nd Tier Allocation	2,398.62	358.90	1,430.08	586.92	22.73
Unallocated	-	-	-	-	-
Total Incoming Costs	2,398.62	358.90	1,430.08	586.92	22.73
Total Allocated Cost	1,715,299.35	256,655.65	1,022,676.80	419,715.42	16,251.49

**DEPARTMENT 1
FISCAL 2017**

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

**Department: Building Depreciation
Function: Courthouse**

Total 1st Tier Allocation \$ 256,296.75
Total 2nd Tier Allocation \$ 358.90

Total Allocated Cost \$ 256,655.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	1,359.50	1.77%	4,532.85	-	4,532.85	6.35	4,539.19
County Executive	355.73	0.46%	1,186.07	-	1,186.07	1.66	1,187.73
Finance Department	3,147.50	4.09%	10,494.40	-	10,494.40	14.70	10,509.10
Printing & Mail Services	1,246.50	1.62%	4,156.08	-	4,156.08	5.82	4,161.90
Human Resources	1,422.25	1.85%	4,742.07	-	4,742.07	6.64	4,748.71
Information Technology	5,435.50	7.07%	18,123.05	-	18,123.05	25.38	18,148.43
County Treasurer	1,302.50	1.69%	4,342.80	-	4,342.80	6.08	4,348.88
Corporation Counsel	763.33	0.99%	2,545.10	-	2,545.10	3.56	2,548.67
Central Courts	34,993.75	45.52%	116,676.22	-	116,676.22	163.38	116,839.61
Register of Deeds	5,901.00	7.68%	19,675.12	-	19,675.12	27.55	19,702.68
County Clerk	1,701.00	2.21%	5,671.48	-	5,671.48	7.94	5,679.42
District Attorney	5,964.50	7.76%	19,886.85	-	19,886.85	27.85	19,914.69
Victim Witness	3,302.50	4.30%	11,011.20	-	11,011.20	15.42	11,026.62
Victim Advocate	238.00	0.31%	793.54	-	793.54	1.11	794.65
Medical Examiner	296.44	0.39%	988.39	-	988.39	1.38	989.77
Other Departments	9,439.00	12.28%	31,471.53	-	31,471.53	44.07	31,515.60
Total	76,869.00	100.00%	256,296.75	-	256,296.75	358.90	256,655.65

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2017**

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

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

Total 1st Tier Allocation \$ 1,021,246.72
Total 2nd Tier Allocation 1,430.08

Total Allocated Cost \$ 1,022,676.80

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Central Courts	43,542.77	19.96%	203,827.65	-	203,827.65	285.43	204,113.08
Sheriff's Office	15,925.00	7.30%	74,546.37	-	74,546.37	104.39	74,650.76
Jail	156,146.50	71.57%	730,935.92	-	730,935.92	1,023.55	731,959.47
Jail Alternatives	550.00	0.25%	2,574.60	-	2,574.60	3.61	2,578.21
Emergency Management	2,000.00	0.92%	9,362.18	-	9,362.18	13.11	9,375.29
Total	<u>218,164.27</u>	<u>100.00%</u>	<u>1,021,246.72</u>	<u>-</u>	<u>1,021,246.72</u>	<u>1,430.08</u>	<u>1,022,676.80</u>

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2017**

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

**Department: Building Depreciation
Function: Racine County Services Center (RCDKSC)**

Total 1st Tier Allocation \$ 419,128.50
Total 2nd Tier Allocation 586.92

Total Allocated Cost \$ 419,715.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	9,327.00	10.202%	42,760.07	-	42,760.07	59.88	42,819.95
Human Services-Administration	17,972.00	19.658%	82,393.49	-	82,393.49	115.38	82,508.87
Human Services-Economic Support	11,244.00	12.299%	51,548.65	-	51,548.65	72.18	51,620.84
Human Services-Health Services	9,313.00	10.187%	42,695.89	-	42,695.89	59.79	42,755.68
Human Services-Workforce Solutions	10,132.00	11.083%	46,450.64	-	46,450.64	65.05	46,515.68
Human Services-Youth and Family	9,721.00	10.633%	44,566.39	-	44,566.39	62.41	44,628.79
Human Services-Detention Center	23,253.00	25.435%	106,604.48	-	106,604.48	149.28	106,753.76
Veterans Service	460.00	0.503%	2,108.89	-	2,108.89	2.95	2,111.84
Total	91,422.00	100.00%	419,128.50	-	419,128.50	586.92	419,715.42

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2017**

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

Department: Building Depreciation
Function: Western Racine County Service Center (WRCSC)

Total 1st Tier Allocation \$ 16,228.76
Total 2nd Tier Allocation 22.73

Total Allocated Cost \$ 16,251.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services-Administration	250.00	2.281%	370.11	-	370.11	0.52	370.63
Human Services-Economic Support	3,225.00	29.420%	4,774.47	-	4,774.47	6.69	4,781.16
Human Services-Workforce Solutions	3,237.00	29.529%	4,792.24	-	4,792.24	6.71	4,798.95
Human Services-Youth and Family	250.00	2.281%	370.11	-	370.11	0.52	370.63
UW Extension	4,000.00	36.490%	5,921.82	-	5,921.82	8.29	5,930.12
Total	10,962.00	100.00%	16,228.76	-	16,228.76	22.73	16,251.49

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2017**

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

Department: Building Depreciation

<u>Grantee Department</u>	Total	Courthouse	Law Enforcement Center	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	-	-	-	-	-
Buildings & Facilities	4,539.19	4,539.19	-	-	-
County Executive	1,187.73	1,187.73	-	-	-
Finance Department	10,509.10	10,509.10	-	-	-
Printing & Mail Services	4,161.90	4,161.90	-	-	-
Human Resources	4,748.71	4,748.71	-	-	-
Information Technology	18,148.43	18,148.43	-	-	-
County Treasurer	4,348.88	4,348.88	-	-	-
Corporation Counsel	2,548.67	2,548.67	-	-	-
Central Courts	320,952.68	116,839.61	204,113.08	-	-
Sheriff's Office	74,650.76	-	74,650.76	-	-
Child Support	42,819.95	-	-	42,819.95	-
Human Services-Administration	82,879.50	-	-	82,508.87	370.63
Human Services-Economic Support	56,401.99	-	-	51,620.84	4,781.16
Human Services-Health Services	42,755.68	-	-	42,755.68	-
Human Services-Workforce Solutions	51,314.63	-	-	46,515.68	4,798.95
Human Services-Youth and Family	44,999.43	-	-	44,628.79	370.63
Human Services-Aging	-	-	-	-	-
Human Services-Detention Center	106,753.76	-	-	106,753.76	-
Ridgewood Care Center	-	-	-	-	-
Communications	-	-	-	-	-
Jail	731,959.47	-	731,959.47	-	-
Jail Alternatives	2,578.21	-	2,578.21	-	-
Register of Deeds	19,702.68	19,702.68	-	-	-
County Clerk	5,679.42	5,679.42	-	-	-
District Attorney	19,914.69	19,914.69	-	-	-
Victim Witness	11,026.62	11,026.62	-	-	-
Victim Advocate	794.65	794.65	-	-	-
Emergency Management	9,375.29	-	9,375.29	-	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	-	-	-	-	-
UW Extension	5,930.12	-	-	-	5,930.12
Parks	-	-	-	-	-
Pritchard Park	-	-	-	-	-
Golf Courses	-	-	-	-	-
Highway	-	-	-	-	-
Highway Shop Operations	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	2,111.84	-	-	2,111.84	-
Medical Examiner	2,111.84	-	-	2,111.84	-
Courts & Judicial	989.77	989.77	-	-	-
Other Departments	-	-	-	-	-
	1,685,895.59	225,140.05	1,022,676.80	421,827.26	16,251.49

**DEPARTMENT 2
FISCAL 2017**

**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 \$974,177.77 was recorded as 2017 depreciation expense for the Central Services Departments, plus allowable debt service on Print Shop equipment of \$851.09. Associated costs have been allocated to benefiting departments.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2017

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	974,177.77	974,177.77
Interest Expense	851.09	851.09
Total Cost Adjustments	<u>975,028.86</u>	<u>975,028.86</u>
Incoming Costs		
1st Allocation		
Building Depreciation	<u>-</u>	<u>-</u>
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	975,028.86	975,028.86
2nd Allocation		
Equipment Depreciation	-	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	216.14	216.14
Buildings & Facilities	-	-
County Executive	1,534.06	1,534.06
Finance Department	-	-
Printing & Mail Services	-	-
Human Resources	-	-
Information Technology	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff's Office	-	-
Building Depreciation	<u>-</u>	<u>-</u>
Total 2nd Allocation	1,750.20	1,750.20
Total 2nd Tier Allocation	1,750.20	1,750.20
Unallocated	-	-
Total Incoming Costs	1,750.20	1,750.20
Total Allocated Cost	<u>976,779.06</u>	<u>976,779.06</u>

**DEPARTMENT 2
FISCAL 2017**

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

**Department: Equipment Depreciation
Function: Equipment Depreciation**

Total 1st Tier Allocation \$ 975,028.86
Total 2nd Tier Allocation 1,750.20

Total Allocated Cost \$ 976,779.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	55,115.04	5.65%	55,115.04	-	55,115.04	98.93	55,213.97
Finance Department	89,063.00	9.13%	89,063.00	-	89,063.00	159.87	89,222.87
Printing & Mail Services	33,585.75	3.44%	33,585.75	-	33,585.75	60.29	33,646.04
Information Technology	226,699.67	23.25%	226,699.67	-	226,699.67	406.93	227,106.60
Central Courts	13,468.39	1.38%	13,468.39	-	13,468.39	24.18	13,492.57
Sheriff's Office	557,097.01	57.14%	557,097.01	-	557,097.01	1,000.00	558,097.01
Total	<u>975,028.86</u>	<u>100.00%</u>	<u>975,028.86</u>	<u>-</u>	<u>975,028.86</u>	<u>1,750.20</u>	<u>976,779.06</u>

Allocation Basis: Equipment Depreciation and Interest Expense by Department in 2017

Allocation Source: County Financial Records and Reports

DEPARTMENT 2
FISCAL 2017

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	Total	Equipment Depreciation
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	-	-
Buildings & Facilities	55,213.97	55,213.97
County Executive	-	-
Finance Department	89,222.87	89,222.87
Printing & Mail Services	33,646.04	33,646.04
Human Resources	-	-
Information Technology	227,106.60	227,106.60
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	13,492.57	13,492.57
Sheriff's Office	558,097.01	558,097.01
Child Support	-	-
Human Services-Administration	-	-
Human Services-Economic Support	-	-
Human Services-Health Services	-	-
Human Services-Workforce Solutions	-	-
Human Services-Youth and Family	-	-
Human Services-Aging	-	-
Human Services-Detention Center	-	-
Ridgewood Care Center	-	-
Communications	-	-
Jail	-	-
Jail Alternatives	-	-
Register of Deeds	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	-	-
Parks	-	-
Pritchard Park	-	-
Golf Courses	-	-
Highway	-	-
Highway Shop Operations	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	-
	976,779.06	976,779.06

**DEPARTMENT 3
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
INSURANCE & EMPLOYEE ACTIVITY
NATURE AND EXTENT OF SERVICES**

The County purchases property and liability insurance to protect its properties, equipment and employees. Departments are directly billed for liability insurance and some for property insurance. The non-billed portion of property insurance has been allocated to benefiting departments based on usable square footage of occupied space.

Cost associated with employee insurance not billed to departments has been allocated based on full time equivalent employees.

The County also expends funds for employee relations activities. The net cost after applying revenue is allowable for plan purposes and have been allocated to departments based on the number of full-time equivalent employees in 2017.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 3
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
INSURANCE & EMPLOYEE ACTIVITY
DEPARTMENTAL COSTS BY FUNCTION**

Department: Insurance & Employee Activity

Functions:	Total	General & Administrative	Fire & Extended Insurance	Employee Insurance	Employee Activity
Expenditures:					
Public Liability Insurance	67,100.02		67,100.02		
Risk Management	1,875.00			1,875.00	
Total Expenditures	68,975.02	-	67,100.02	1,875.00	-
Cost Adjustments:					
Employee Activity Fees	(4,166.49)				(4,166.49)
Vending Machine Revenue	(8,097.11)				(8,097.11)
Employee Activity Expenses	15,983.29				15,983.29
Total Cost Adjustments	3,719.69	-	-	-	3,719.69
Disallowed / Capitalized	-				
General & Administrative Allocation	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	72,694.71	-	67,100.02	1,875.00	3,719.69
2nd Allocation					
Insurance & Employee Activity	-		-	-	-
Audit & Consulting Services	427.07		415.46	11.61	-
Buildings & Facilities	-		-	-	-
County Executive	-		-	-	-
Finance Department	5,404.99		5,258.06	146.93	-
Printing & Mail Services	0.79		0.77	0.02	-
Human Resources	-		-	-	-
Information Technology	-		-	-	-
County Treasurer	743.67		723.45	20.22	-
Corporation Counsel	14,785.82		14,383.89	401.93	-
Central Courts	-		-	-	-
Sheriff's Office	-		-	-	-

DEPARTMENT 3
FISCAL 2017

RACINE COUNTY, WISCONSIN
INSURANCE & EMPLOYEE ACTIVITY
DEPARTMENTAL COSTS BY FUNCTION

Department: Insurance & Employee Activity

Functions:	Total	General & Administrative	Fire & Extended Insurance	Employee Insurance	Employee Activity
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 2nd Allocation	21,362.34	-	20,781.63	580.71	-
Total 2nd Tier Allocation	21,362.34	-	20,781.63	580.71	-
Unallocated	-	-	-	-	-
Total Incoming Costs	21,362.34	-	20,781.63	580.71	-
Total Allocated Cost	94,057.05	-	87,881.65	2,455.71	3,719.69

**DEPARTMENT 3
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
INSURANCE & EMPLOYEE ACTIVITY
FUNCTIONAL COST ALLOCATIONS**

**Department: Insurance & Employee Activity
Function: Fire & Extended Insurance**

Total 1st Tier Allocation	\$ 67,100.02
Total 2nd Tier Allocation	<u>20,781.63</u>
Total Allocated Cost	\$ 87,881.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	1,359.500	0.36%	243.88	-	243.88	75.53	319.41
County Executive	355.730	0.10%	63.81	-	63.81	19.76	83.58
Finance Department	3,147.500	0.84%	564.62	-	564.62	174.87	739.49
Printing & Mail Services	1,246.500	0.33%	223.61	-	223.61	69.25	292.86
Human Resources	1,422.250	0.38%	255.13	-	255.13	79.02	334.15
Information Technology	5,435.500	1.45%	975.05	-	975.05	301.99	1,277.04
County Treasurer	1,302.500	0.35%	233.65	-	233.65	72.36	306.02
Corporation Counsel	76,333.000	20.41%	13,693.10	-	13,693.10	4,240.91	17,934.01
Central Courts	78,536.520	21.00%	14,088.39	-	14,088.39	4,363.33	18,451.72
Sheriff's Office	15,925.000	4.26%	2,856.73	-	2,856.73	884.76	3,741.49
Jail	156,146.500	41.74%	28,010.56	-	28,010.56	8,675.19	36,685.75
Register of Deeds	5,901.000	1.58%	1,058.56	-	1,058.56	327.85	1,386.41
County Clerk	1,701.000	0.45%	305.14	-	305.14	94.50	399.64
District Attorney	5,964.500	1.59%	1,069.95	-	1,069.95	331.38	1,401.33
Victim Witness	3,302.500	0.88%	592.42	-	592.42	183.48	775.90
Victim Advocate	238.000	0.06%	42.69	-	42.69	13.22	55.92
Emergency Management	2,000.000	0.53%	358.77	-	358.77	111.12	469.89
UW Extension	4,000.000	1.07%	717.55	-	717.55	222.23	939.78
Medical Examiner	296.440	0.08%	53.18	-	53.18	16.47	69.65
Other Departments	9,439.000	2.52%	1,693.23	-	1,693.23	524.41	2,217.64
Total	<u>374,052.940</u>	<u>100.00%</u>	<u>67,100.02</u>	<u>-</u>	<u>67,100.02</u>	<u>20,781.63</u>	<u>87,881.65</u>

Allocation Basis: Usable Square Footage of Occupied Space by Departments not Billed

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

**DEPARTMENT 3
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
INSURANCE & EMPLOYEE ACTIVITY
FUNCTIONAL COST ALLOCATIONS**

**Department: Insurance & Employee Activity
Function: Employee Insurance**

Total 1st Tier Allocation	\$ 1,875.00
Total 2nd Tier Allocation	580.71
Total Allocated Cost	\$ 2,455.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	16.000	1.38%	25.88	-	25.88	8.01	33.89
County Executive	2.400	0.21%	3.88	-	3.88	1.20	5.08
Finance Department	14.900	1.29%	24.10	-	24.10	7.46	31.56
Printing & Mail Services	2.000	0.17%	3.23	-	3.23	1.00	4.24
Human Resources	5.000	0.43%	8.09	-	8.09	2.50	10.59
Information Technology	12.000	1.04%	19.41	-	19.41	6.01	25.42
County Treasurer	5.000	0.43%	8.09	-	8.09	2.50	10.59
Corporation Counsel	5.150	0.44%	8.33	-	8.33	2.58	10.91
Central Courts	48.110	4.15%	77.81	-	77.81	24.10	101.91
Sheriff's Office	136.000	11.73%	219.95	-	219.95	68.12	288.07
Child Support	31.750	2.74%	51.35	-	51.35	15.90	67.25
Human Services-Administration	39.500	3.41%	63.88	-	63.88	19.79	83.67
Human Services-Economic Support	58.000	5.00%	93.80	-	93.80	29.05	122.85
Human Services-Health Services	117.600	10.14%	190.19	-	190.19	58.90	249.10
Human Services-Workforce Solutions	31.200	2.69%	50.46	-	50.46	15.63	66.09
Human Services-Youth and Family	80.500	6.94%	130.19	-	130.19	40.32	170.51
Human Services-Aging	37.000	3.19%	59.84	-	59.84	18.53	78.37
Human Services-Detention Center	49.500	4.27%	80.06	-	80.06	24.79	104.85
Ridgewood Care Center	105.667	9.11%	170.89	-	170.89	52.93	223.82
Communications	51.000	4.40%	82.48	-	82.48	25.55	108.03
Jail	141.500	12.21%	228.85	-	228.85	70.88	299.72
Register of Deeds	8.000	0.69%	12.94	-	12.94	4.01	16.95
County Clerk	4.250	0.37%	6.87	-	6.87	2.13	9.00
District Attorney	10.525	0.91%	17.02	-	17.02	5.27	22.29
Victim Witness	6.000	0.52%	9.70	-	9.70	3.01	12.71
Victim Advocate	1.700	0.15%	2.75	-	2.75	0.85	3.60
Emergency Management	1.375	0.12%	2.22	-	2.22	0.69	2.91
Planning & Development Services	7.600	0.66%	12.29	-	12.29	3.81	16.10
Harbor / Marina	8.710	0.75%	14.09	-	14.09	4.36	18.45
UW Extension	5.700	0.49%	9.22	-	9.22	2.86	12.07
Parks	17.160	1.48%	27.75	-	27.75	8.60	36.35
Highway	58.802	5.07%	95.10	-	95.10	29.45	124.55
Highway Shop Operations	9.500	0.82%	15.36	-	15.36	4.76	20.12
Land Conservation	3.000	0.26%	4.85	-	4.85	1.50	6.35
Veterans Service	2.500	0.22%	4.04	-	4.04	1.25	5.30
Medical Examiner	2.000	0.17%	3.23	-	3.23	1.00	4.24
Other Departments	22.750	1.96%	36.79	-	36.79	11.40	48.19
Total	1,159.349	100.00%	1,875.00	-	1,875.00	580.71	2,455.71

Allocation Basis: Number of FTE, Including County Board and Contracted Employees

Allocation Source: County Financial and Human Resources Records

**DEPARTMENT 3
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
INSURANCE & EMPLOYEE ACTIVITY
FUNCTIONAL COST ALLOCATIONS**

**Department: Insurance & Employee Activity
Function: Employee Activity**

Total 1st Tier Allocation	\$ 3,719.69
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 3,719.69

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Buildings & Facilities	15.000	1.86%	69.18	-	69.18	-	69.18
County Executive	2.400	0.30%	11.07	-	11.07	-	11.07
Finance Department	13.900	1.72%	64.11	-	64.11	-	64.11
Human Resources	5.000	0.62%	23.06	-	23.06	-	23.06
Information Technology	8.000	0.99%	36.90	-	36.90	-	36.90
County Treasurer	4.000	0.50%	18.45	-	18.45	-	18.45
Corporation Counsel	5.150	0.64%	23.75	-	23.75	-	23.75
Central Courts	30.400	3.77%	140.21	-	140.21	-	140.21
Sheriff's Office	129.000	16.00%	594.99	-	594.99	-	594.99
Child Support	23.550	2.92%	108.62	-	108.62	-	108.62
Human Services-Administration	15.000	1.86%	69.18	-	69.18	-	69.18
Human Services-Economic Support	53.000	6.57%	244.45	-	244.45	-	244.45
Human Services-Health Services	23.200	2.88%	107.01	-	107.01	-	107.01
Human Services-Workforce Solutions	6.000	0.74%	27.67	-	27.67	-	27.67
Human Services-Youth and Family	46.000	5.70%	212.17	-	212.17	-	212.17
Human Services-Aging	7.000	0.87%	32.29	-	32.29	-	32.29
Human Services-Detention Center	18.000	2.23%	83.02	-	83.02	-	83.02
Ridgewood Care Center	105.667	13.10%	487.37	-	487.37	-	487.37
Communications	51.000	6.32%	235.23	-	235.23	-	235.23
Jail	113.000	14.01%	521.19	-	521.19	-	521.19
Register of Deeds	7.000	0.87%	32.29	-	32.29	-	32.29
County Clerk	4.250	0.53%	19.60	-	19.60	-	19.60
District Attorney	9.400	1.17%	43.36	-	43.36	-	43.36
Victim Witness	5.000	0.62%	23.06	-	23.06	-	23.06
Victim Advocate	1.700	0.21%	7.84	-	7.84	-	7.84
Emergency Management	1.000	0.12%	4.61	-	4.61	-	4.61
Planning & Development Services	6.000	0.74%	27.67	-	27.67	-	27.67
Parks	9.080	1.13%	41.88	-	41.88	-	41.88
Highway	51.025	6.33%	235.34	-	235.34	-	235.34
Highway Shop Operations	9.500	1.18%	43.82	-	43.82	-	43.82
Land Conservation	2.000	0.25%	9.22	-	9.22	-	9.22
Veterans Service	2.500	0.31%	11.53	-	11.53	-	11.53
Medical Examiner	1.000	0.12%	4.61	-	4.61	-	4.61
Other Departments	22.750	2.82%	104.93	-	104.93	-	104.93
Total	806.472	100.00%	3,719.69	-	3,719.69	-	3,719.69

Allocation Basis: Number of FTE, Including County Board

Allocation Source: County Financial and Human Resources Records



DEPARTMENT 3
FISCAL 2017

RACINE COUNTY, WISCONSIN
INSURANCE & EMPLOYEE ACTIVITY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Insurance & Employee Activity

Grantee Department	Total	Fire & Extended Insurance	Employee Insurance	Employee Activity
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	422.48	319.41	33.89	69.18
County Executive	99.73	83.58	5.08	11.07
Finance Department	835.16	739.49	31.56	64.11
Printing & Mail Services	297.09	292.86	4.24	-
Human Resources	367.80	334.15	10.59	23.06
Information Technology	1,339.36	1,277.04	25.42	36.90
County Treasurer	335.06	306.02	10.59	18.45
Corporation Counsel	17,968.67	17,934.01	10.91	23.75
Central Courts	18,693.84	18,451.72	101.91	140.21
Sheriff's Office	4,624.55	3,741.49	288.07	594.99
Child Support	175.87	-	67.25	108.62
Human Services-Administration	152.85	-	83.67	69.18
Human Services-Economic Support	367.31	-	122.85	244.45
Human Services-Health Services	356.10	-	249.10	107.01
Human Services-Workforce Solutions	93.76	-	66.09	27.67
Human Services-Youth and Family	382.68	-	170.51	212.17
Human Services-Aging	110.66	-	78.37	32.29
Human Services-Detention Center	187.87	-	104.85	83.02
Ridgewood Care Center	711.19	-	223.82	487.37
Communications	343.25	-	108.03	235.23
Jail	37,506.66	36,685.75	299.72	521.19
Jail Alternatives	-	-	-	-
Register of Deeds	1,435.64	1,386.41	16.95	32.29
County Clerk	428.24	399.64	9.00	19.60
District Attorney	1,466.98	1,401.33	22.29	43.36
Victim Witness	811.67	775.90	12.71	23.06
Victim Advocate	67.36	55.92	3.60	7.84
Emergency Management	477.41	469.89	2.91	4.61
Planning & Development Services	43.77	-	16.10	27.67
Harbor / Marina	18.45	-	18.45	-
UW Extension	951.85	939.78	12.07	-
Parks	78.23	-	36.35	41.88
Pritchard Park	-	-	-	-
Golf Courses	-	-	-	-
Highway	359.90	-	124.55	235.34
Highway Shop Operations	63.94	-	20.12	43.82
Land Conservation	15.58	-	6.35	9.22
Lakeshores Library	-	-	-	-
Veterans Service	16.83	-	5.30	11.53
Medical Examiner	78.50	69.65	4.24	4.61
Courts & Judicial	-	-	-	-
Other Departments	2,370.76	2,217.64	48.19	104.93
	94,057.05	87,881.65	2,455.71	3,719.69

**DEPARTMENT 4
FISCAL 2017**

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

Racine County contracts with an independent firm to perform an annual audit of the County's financial records. Related audit costs are allocated to departments based on the number of accounts payable transactions processed during 2017.

The County also retained a consulting firm to prepare a central services indirect cost allocation plan. The plan was necessary to recover the cost of administrative services provided to Federal programs by the County. The fee for this service is allocated based on the number of functions analyzed in each department as indicated in the 2016 plan that was prepared during 2017.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 4
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
DEPARTMENTAL COSTS BY FUNCTION**

Department: Audit & Consulting Services

Functions:	Total	General & Administrative	General Audit Services	Cost Allocation Plan
Cost Adjustments				
Indirect Cost Allocation Plan	9,077.84			9,077.84
Audit Services	99,036.00		99,036.00	
Total Cost Adjustments	108,113.84	-	99,036.00	9,077.84
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	108,113.84	-	99,036.00	9,077.84
2nd Allocation				
Insurance & Employee Activity	-		-	-
Audit & Consulting Services	432.28		395.98	36.30
Buildings & Facilities	-		-	-
County Executive	(0.00)		(0.00)	(0.00)
Finance Department	-		-	-
Printing & Mail Services	-		-	-
Human Resources	-		-	-
Information Technology	-		-	-
County Treasurer	-		-	-
Corporation Counsel	-		-	-
Central Courts	-		-	-
Sheriff's Office	-		-	-

DEPARTMENT 4
FISCAL 2017

RACINE COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
DEPARTMENTAL COSTS BY FUNCTION

Department: Audit & Consulting Services

Functions:	Total	General & Administrative	General Audit Services	Cost Allocation Plan
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 2nd Allocation	432.28	-	395.98	36.30
Unallocated	-			
Total 2nd Tier Allocation	432.28	-	395.98	36.30
Total Incoming Costs	432.28	-	395.98	36.30
Total Allocated Cost	108,546.12	-	99,431.98	9,114.14

**DEPARTMENT 4
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS**

Department: **Audit & Consulting Services**
Function: **General Audit Services**

Total 1st Tier Allocation	\$ 99,036.00
Total 2nd Tier Allocation	<u>395.98</u>
Total Allocated Cost	\$ 99,431.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	193.00	0.43%	427.07	-	427.07	-	427.07
Buildings & Facilities	1,841.00	4.11%	4,073.76	-	4,073.76	16.36	4,090.12
County Executive	162.00	0.36%	358.47	-	358.47	1.44	359.91
Finance Department	227.00	0.51%	502.31	-	502.31	2.02	504.32
Printing & Mail Services	195.00	0.44%	431.50	-	431.50	1.73	433.23
Human Resources	170.00	0.38%	376.18	-	376.18	1.51	377.69
Information Technology	384.00	0.86%	849.71	-	849.71	3.41	853.13
County Treasurer	151.00	0.34%	334.13	-	334.13	1.34	335.47
Corporation Counsel	134.00	0.30%	296.51	-	296.51	1.19	297.71
Central Courts	9,173.00	20.50%	20,298.00	-	20,298.00	81.51	20,379.51
Sheriff's Office	2,366.00	5.29%	5,235.48	-	5,235.48	21.02	5,256.50
Child Support	333.00	0.74%	736.86	-	736.86	2.96	739.82
Human Services-Administration	571.25	1.28%	1,264.06	-	1,264.06	5.08	1,269.14
Human Services-Economic Support	967.00	2.16%	2,139.78	-	2,139.78	8.59	2,148.37
Human Services-Health Services	1,974.90	4.41%	4,370.06	-	4,370.06	17.55	4,387.60
Human Services-Workforce Solutions	971.00	2.17%	2,148.63	-	2,148.63	8.63	2,157.26
Human Services-Youth and Family	11,287.55	25.22%	24,977.07	-	24,977.07	100.30	25,077.37
Human Services-Aging	1,071.10	2.39%	2,370.13	-	2,370.13	9.52	2,379.65
Human Services-Detention Center	302.20	0.68%	668.71	-	668.71	2.69	671.39
Ridgewood Care Center	1,962.00	4.38%	4,341.51	-	4,341.51	17.43	4,358.94
Communications	356.00	0.80%	787.76	-	787.76	3.16	790.92
Jail	962.00	2.15%	2,128.71	-	2,128.71	8.55	2,137.26
Register of Deeds	145.00	0.32%	320.86	-	320.86	1.29	322.14
County Clerk	148.00	0.33%	327.49	-	327.49	1.32	328.81
District Attorney	497.00	1.11%	1,099.76	-	1,099.76	4.42	1,104.18
Victim Witness	54.00	0.12%	119.49	-	119.49	0.48	119.97
Victim Advocate	46.00	0.10%	101.79	-	101.79	0.41	102.20
Emergency Management	60.00	0.13%	132.77	-	132.77	0.53	133.30
Planning & Development Services	228.00	0.51%	504.52	-	504.52	2.03	506.54
Harbor / Marina	4.00	0.01%	8.85	-	8.85	0.04	8.89
UW Extension	243.00	0.54%	537.71	-	537.71	2.16	539.87
Parks	1,023.00	2.29%	2,263.69	-	2,263.69	9.09	2,272.78
Golf Courses	13.00	0.03%	28.77	-	28.77	0.12	28.88
Highway	1,178.00	2.63%	2,606.68	-	2,606.68	10.47	2,617.14
Highway Shop Operations	3,124.00	6.98%	6,912.78	-	6,912.78	27.76	6,940.54
Land Conservation	125.00	0.28%	276.60	-	276.60	1.11	277.71
Veterans Service	70.00	0.16%	154.90	-	154.90	0.62	155.52
Medical Examiner	361.00	0.81%	798.82	-	798.82	3.21	802.03
Other Departments	1,683.00	3.76%	3,724.14	-	3,724.14	14.95	3,739.09
Total	44,756.00	100.00%	99,036.00	-	99,036.00	395.98	99,431.98

Allocation Basis: Accounts Payable Transactions Processed During 2017

Allocation Source: Finance Department Records & Reports

**DEPARTMENT 4
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS**

**Department: Audit & Consulting Services
Function: Cost Allocation Plan**

Total 1st Tier Allocation	\$ 9,077.84
Total 2nd Tier Allocation	36.30
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Total Allocated Cost	\$ 9,114.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
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Grantee Department							
Building Depreciation	4	9.52%	864.56		864.56	-	864.56
Equipment Depreciation	1	2.38%	216.14		216.14	-	216.14
Audit & Consulting Services	2	4.76%	432.28		432.28	-	432.28
Buildings & Facilities	5	11.90%	1,080.70		1,080.70	5.19	1,085.88
County Executive	3	7.14%	648.42		648.42	3.11	651.53
Finance Department	6	14.29%	1,296.83		1,296.83	6.22	1,303.06
Printing & Mail Services	2	4.76%	432.28		432.28	2.07	434.35
Human Resources	3	7.14%	648.42		648.42	3.11	651.53
Information Technology	4	9.52%	864.56		864.56	4.15	868.70
County Treasurer	3	7.14%	648.42		648.42	3.11	651.53
Corporation Counsel	4	9.52%	864.56		864.56	4.15	868.70
Central Courts	2	4.76%	432.28		432.28	2.07	434.35
Sheriff's Office	3	7.14%	648.42		648.42	3.11	651.53
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Total	42	100.00%	9,077.84	-	9,077.84	36.30	9,114.14

Allocation Basis: Central Service Functions Analyzed During Preparation of 2016 Indirect Cost Allocation Plan

Allocation Source: 2016 Central Services Cost Allocation Plan Prepared During 2017

DEPARTMENT 4
FISCAL 2017

RACINE COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Audit & Consulting Services

Grantee Department	Total	General Audit Services	Cost Allocation Plan
Building Depreciation	864.56	-	864.56
Equipment Depreciation	216.14	-	216.14
Audit & Consulting Services	432.28	-	432.28
Buildings & Facilities	5,176.00	4,090.12	1,085.88
County Executive	1,011.44	359.91	651.53
Finance Department	1,807.38	504.32	1,303.06
Printing & Mail Services	867.58	433.23	434.35
Human Resources	1,029.21	377.69	651.53
Information Technology	1,721.83	853.13	868.70
County Treasurer	987.00	335.47	651.53
Corporation Counsel	1,166.41	297.71	868.70
Central Courts	20,813.86	20,379.51	434.35
Sheriff's Office	5,908.03	5,256.50	651.53
Child Support	739.82	739.82	-
Human Services-Administration	1,269.14	1,269.14	-
Human Services-Economic Support	2,148.37	2,148.37	-
Human Services-Health Services	4,387.60	4,387.60	-
Human Services-Workforce Solutions	2,157.26	2,157.26	-
Human Services-Youth and Family	25,077.37	25,077.37	-
Human Services-Aging	2,379.65	2,379.65	-
Human Services-Detention Center	671.39	671.39	-
Ridgewood Care Center	4,358.94	4,358.94	-
Communications	790.92	790.92	-
Jail	2,137.26	2,137.26	-
Jail Alternatives	-	-	-
Register of Deeds	322.14	322.14	-
County Clerk	328.81	328.81	-
District Attorney	1,104.18	1,104.18	-
Victim Witness	119.97	119.97	-
Victim Advocate	102.20	102.20	-
Emergency Management	133.30	133.30	-
Planning & Development Services	506.54	506.54	-
Harbor / Marina	8.89	8.89	-
UW Extension	539.87	539.87	-
Parks	2,272.78	2,272.78	-
Pritchard Park	-	-	-
Golf Courses	28.88	28.88	-
Highway	2,617.14	2,617.14	-
Highway Shop Operations	6,940.54	6,940.54	-
Land Conservation	277.71	277.71	-
Lakeshores Library	-	-	-
Veterans Service	155.52	155.52	-
Medical Examiner	802.03	802.03	-
Courts & Judicial	-	-	-
Other Departments	3,739.09	3,739.09	-
	108,119.05	99,004.91	9,114.14

**DEPARTMENT 5
FISCAL 2017**

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

Racine County's Buildings and Facilities Management Division is responsible for performing tasks that include housekeeping services, building and mechanical maintenance repair and remodeling projects, and the operation and enhancement of electrical, security, fire protection, plumbing and heating, ventilation, and air conditioning systems within numerous County facilities. The Division also develops and implements preventative maintenance programs and manages and oversees utility and equipment service contracts for other County buildings.

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 Dennis Kornwolf Service Center (RCDKSC), Western Racine County Service Center (WRCSC) and Other (miscellaneous) properties. Associated costs are allocated to benefiting departments based on usable square footage in each affected facility or direct expenses for miscellaneous properties.

Amounts previously direct billed for maintenance and related services have been appropriately credited or offset against allocated costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 5
FISCAL 2017**

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

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Expenditures:				
Salaries & Wages	762,815.20	226,556.11	228,081.74	208,248.55
Fringe Benefits	294,745.32	87,539.36	88,128.85	80,465.47
C/S-Hearing Test	1,452.00	1,452.00	-	-
C/S-Respirator Training	80.00	80.00	-	-
MS-Drug Testing	1,349.00	-	1,349.00	-
Temporary Help	33,731.65	-	16,865.84	16,865.81
Fire Protection/Inspection	2,890.00	-	658.00	1,553.00
Equipment Repairs	640.68	-	-	-
Preventive Repair/Safety	63,775.08	-	22,859.94	21,008.48
Building Repairs	232,851.79	-	72,619.76	107,069.87
Grounds Maintenance	32,856.37	-	4,379.82	8,910.01
Snow Removal	10,553.88	-	3,847.08	1,651.45
Waste Disposal	13,369.68	-	2,558.32	5,922.00
Janitorial	106,826.92	-	49,792.44	47,628.38
Pest Control	3,429.00	-	-	854.00
Water/Sewage	199,181.04	-	8,727.45	165,851.16
Sanitary Sewer	1,764.00	-	441.00	1,008.00
Stormwater	13,028.59	-	1,900.98	3,784.36
M/C Generator LEC E Wing	1,867.00	-	-	1,867.00
M/C Chillers RCDKSC	3,896.00	-	-	-
M/C Generator RCDKSC	1,693.00	-	-	-
M/C UPS Testing	533.22	-	-	533.22
Software Subscription	1,436.63	-	1,436.63	-
Building Automation	262,013.98	-	17,687.54	160,151.66
Building Patrol	6,390.50	-	3,195.25	-
HVAC	5,298.00	-	-	5,298.00
Elevators	63,427.46	-	24,046.94	30,198.12
Telephone	5,918.78	-	5,383.46	239.41
Public Liability Expense	15,531.80	-	4,944.87	7,524.78
Travel/Mileage	3,517.78	-	1,816.10	-
Training	4,122.53	-	4,122.53	-
Office Supplies	800.19	-	677.22	-
Paper	55.95	-	55.95	-
Copy Cost	1,260.16	-	1,260.16	-
Printing	37.81	-	37.81	-
Publications	583.46	-	583.46	-
Postage	20.71	-	20.71	-
Dues	99.00	-	99.00	-
Supplies-Janitorial	34,878.78	-	11,765.53	6,756.45

**DEPARTMENT 5
FISCAL 2017**

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

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Supplies-Maintenance	8,907.04	-	3,274.38	4,177.76
Uniforms	2,847.29	-	1,360.98	792.54
Equipment	1,347.41	-	652.27	207.59
Equip-Defibrilators	2,484.40	2,484.40	-	-
Mat-Defibrilators	2,389.80	2,389.80	-	-
Mat-ID Badges	416.00	416.00	-	-
Natural Gas	202,551.24	-	46,088.87	92,925.96
Electric	983,511.01	-	134,867.13	517,372.15
Electric-Beaumont Tower	7,094.28	-	-	-
Propane	2,449.27	-	-	-
Propane-Beaumont Tower	3,076.31	-	-	-
Propane-Ives Grove Hut	186.00	-	-	-
Fuel Oil	3,480.98	-	-	2,814.96
Total Expenditures	3,409,463.97	320,917.67	765,587.02	1,501,680.14
Disallowed / Capitalized	-			
Cost Adjustments:				
Vandalism Reimbursement	(2,969.57)	-	-	(2,969.57)
Rent of County Property	(733,630.79)	-	-	-
Vending Machine Revenue	(2,699.03)	(2,699.03)	-	-
Donations	(2,263.00)	(2,263.00)	-	-
Reallocation of Ridgewood Direct S&F	-	(6,908.16)	(6,954.68)	(6,349.93)
Total Cost Adjustments	(741,562.39)	(11,870.19)	(6,954.68)	(9,319.50)
General & Administrative Allocation	-	(309,047.48)	76,606.51	150,261.78
Incoming Costs				
1st Allocation				
Building Depreciation	4,532.85		1,845.35	1,684.89
Equipment Depreciation	55,115.04	868.66	43,966.42	6,712.90
Insurance & Employee Activity	338.94		137.98	125.98
Audit & Consulting Services	5,154.46		2,098.41	1,915.94
Total 1st Allocation	65,141.28	868.66	48,048.17	10,439.72

DEPARTMENT 5
FISCAL 2017

RACINE COUNTY, WISCONSIN
BUILDINGS & FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
General & Administrative Allocation	0.00	(868.66)	175.02	501.09
Total 1st Tier Allocation	2,733,042.86	-	883,462.03	1,653,563.23
2nd Allocation				
Building Depreciation	6.35		2.58	2.36
Equipment Depreciation	98.93	1.56	78.92	12.05
Insurance & Employee Activity	83.55	1.32	66.65	10.18
Audit & Consulting Services	21.54		8.77	8.01
Buildings & Facilities	15,624.85		6,360.98	5,807.85
County Executive	14,042.20		5,716.67	5,219.57
Finance Department	50,684.30		20,633.92	18,839.67
Printing & Mail Services	34.20		13.92	12.71
Human Resources	11,072.55		4,507.71	4,115.73
Information Technology	13,703.87		5,578.94	5,093.81
County Treasurer	469.54		191.15	174.53
Corporation Counsel	692.95		282.10	257.57
Central Courts	-		-	-
Sheriff's Office	2,200,991.80		728,062.40	743,368.17
Total 2nd Allocation	2,307,526.62	2.88	771,504.73	782,922.22
General & Administrative Allocation	(0.00)	(2.88)	0.58	1.66
Total 2nd Tier Allocation	2,307,526.62	-	771,505.31	782,923.88
Total Incoming Costs	2,372,667.90	-	819,728.49	793,864.68
Total Allocated Cost	5,040,569.48	-	1,654,967.34	2,436,487.11

**DEPARTMENT 5
FISCAL 2017**

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

Department: Buildings & Facilities

Functions:	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)	Other Buildings
Expenditures:			
Salaries & Wages	89,249.38	4,576.89	6,102.52
Fringe Benefits	34,485.20	1,768.47	2,357.96
C/S-Hearing Test	-	-	-
C/S-Respirator Training	-	-	-
MS-Drug Testing	-	-	-
Temporary Help	-	-	-
Fire Protection/Inspection	679.00	-	-
Equipment Repairs	640.68	-	-
Preventive Repair/Safety	19,356.39	550.27	-
Building Repairs	49,978.84	3,133.32	50.00
Grounds Maintenance	14,659.11	-	4,907.43
Snow Removal	2,826.67	-	2,228.68
Waste Disposal	2,925.00	495.00	1,469.36
Janitorial	-	9,406.10	-
Pest Control	2,299.00	276.00	-
Water/Sewage	16,256.80	818.87	7,526.76
Sanitary Sewer	315.00	-	-
Stormwater	7,343.25	-	-
M/C Generator LEC E Wing	-	-	-
M/C Chillers RCDKSC	3,896.00	-	-
M/C Generator RCDKSC	1,693.00	-	-
M/C UPS Testing	-	-	-
Software Subscription	-	-	-
Building Automation	84,174.78	-	-
Building Patrol	3,195.25	-	-
HVAC	-	-	-
Elevators	9,182.40	-	-
Telephone	173.91	-	122.00
Public Liability Expense	2,695.69	16.39	350.07
Travel/Mileage	356.01	1,345.67	-
Training	-	-	-
Office Supplies	122.97	-	-
Paper	-	-	-
Copy Cost	-	-	-
Printing	-	-	-
Publications	-	-	-
Postage	-	-	-
Dues	-	-	-
Supplies-Janitorial	15,447.11	909.69	-

DEPARTMENT 5
FISCAL 2017

RACINE COUNTY, WISCONSIN
BUILDINGS & FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCSC)	Other Buildings
Supplies-Maintenance	1,340.19	114.71	-
Uniforms	693.77	-	-
Equipment	487.55	-	-
Equip-Defibrilators	-	-	-
Mat-Defibrilators	-	-	-
Mat-ID Badges	-	-	-
Natural Gas	52,980.39	2,249.12	8,306.90
Electric	257,345.99	9,752.46	64,173.28
Electric-Beaumont Tower	-	-	7,094.28
Propane	-	-	2,449.27
Propane-Beaumont Tower	-	-	3,076.31
Propane-Ives Grove Hut	-	-	186.00
Fuel Oil	666.02	-	-
Total Expenditures	675,465.35	35,412.96	110,400.82
Disallowed / Capitalized			
Cost Adjustments:			
Vandalism Reimbursement	-	-	-
Rent of County Property	(733,630.79)	-	-
Vending Machine Revenue	-	-	-
Donations	-	-	-
Reallocation of Ridgewood Direct S&F	(2,721.40)	(139.56)	23,073.72
Total Cost Adjustments	(736,352.19)	(139.56)	23,073.72
General & Administrative Allocation	67,588.71	3,543.51	11,046.98
Incoming Costs			
1st Allocation			
Building Depreciation	722.09	37.03	243.48
Equipment Depreciation	3,567.06	-	-
Insurance & Employee Activity	53.99	2.77	18.21
Audit & Consulting Services	821.12	42.11	276.87
Total 1st Allocation	5,164.27	81.91	538.56

DEPARTMENT 5
FISCAL 2017

RACINE COUNTY, WISCONSIN
BUILDINGS & FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCSC)	Other Buildings
General & Administrative Allocation	176.76	15.79	-
Total 1st Tier Allocation	12,042.90	38,914.61	145,060.08
2nd Allocation			
Building Depreciation	1.01	0.05	0.34
Equipment Depreciation	6.40	-	-
Insurance & Employee Activity	5.41	-	-
Audit & Consulting Services	3.43	0.18	1.16
Buildings & Facilities	2,489.08	127.65	839.29
County Executive	2,236.96	114.72	754.28
Finance Department	8,074.14	414.06	2,722.51
Printing & Mail Services	5.45	0.28	1.84
Human Resources	1,763.89	90.46	594.76
Information Technology	2,183.06	111.95	736.10
County Treasurer	74.80	3.84	25.22
Corporation Counsel	110.39	5.66	37.22
Central Courts	-	-	-
Sheriff's Office	729,561.23	-	-
Total 2nd Allocation	746,515.25	868.83	5,712.72
General & Administrative Allocation	0.59	0.05	-
Total 2nd Tier Allocation	746,515.84	868.88	5,712.72
Total Incoming Costs	751,856.86	966.59	6,251.28
Total Allocated Cost	758,558.74	39,783.50	150,772.80

**DEPARTMENT 5
FISCAL 2017**

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

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

Total 1st Tier Allocation	\$ 883,462.03
Total 2nd Tier Allocation	<u>771,505.31</u>
Total Allocated Cost	\$ 1,654,967.34

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	1,359.50	1.77%	15,624.85	-	15,624.85	-	15,624.85
County Executive	355.73	0.46%	4,088.41	-	4,088.41	3,634.59	7,723.00
Finance Department	3,147.50	4.09%	36,174.49	-	36,174.49	32,159.04	68,333.53
Printing & Mail Services	1,246.50	1.62%	14,326.13	-	14,326.13	12,735.90	27,062.03
Human Resources	1,422.25	1.85%	16,346.04	-	16,346.04	14,531.59	30,877.64
Information Technology	5,435.50	7.07%	62,470.67	-	62,470.67	55,536.28	118,006.95
County Treasurer	1,302.50	1.69%	14,969.74	-	14,969.74	13,308.07	28,277.81
Corporation Counsel	763.33	0.99%	8,773.05	-	8,773.05	7,799.22	16,572.26
Central Courts	34,993.75	45.52%	402,186.18	-	402,186.18	357,542.61	759,728.79
Register of Deeds	5,901.00	7.68%	67,820.70	-	67,820.70	60,292.45	128,113.15
County Clerk	1,701.00	2.21%	19,549.74	-	19,549.74	17,379.67	36,929.41
District Attorney	5,964.50	7.76%	68,550.51	-	68,550.51	60,941.25	129,491.76
Victim Witness	3,302.50	4.30%	37,955.92	-	37,955.92	33,742.72	71,698.64
Victim Advocate	238.00	0.31%	2,735.35	-	2,735.35	2,431.72	5,167.08
Medical Examiner	296.44	0.39%	3,407.01	-	3,407.01	3,028.82	6,435.83
Other Departments	9,439.00	12.28%	108,483.24	-	108,483.24	96,441.36	204,924.60
Total	76,869.00	100.00%	883,462.03	-	883,462.03	771,505.31	1,654,967.34

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2017**

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

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

Total 1st Tier Allocation \$ 1,653,563.23
Total 2nd Tier Allocation 782,923.88

Total Allocated Cost \$ 2,436,487.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Central Courts	43,542.77	19.96%	330,029.86	-	330,029.86	156,261.49	486,291.35
Sheriff's Office	15,925.00	7.30%	120,702.60	-	120,702.60	57,149.88	177,852.48
Jail	156,146.50	71.57%	1,183,503.20	(3,028.08)	1,180,475.12	560,361.34	1,740,836.46
Jail Alternatives	550.00	0.25%	4,168.69	-	4,168.69	1,973.78	6,142.47
Emergency Management	2,000.00	0.92%	15,158.88	-	15,158.88	7,177.38	22,336.26
Total	<u>218,164.27</u>	<u>100.00%</u>	<u>1,653,563.23</u>	<u>(3,028.08)</u>	<u>1,650,535.15</u>	<u>782,923.88</u>	<u>2,433,459.03</u>

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2017**

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

Department: Buildings & Facilities
Function: Racine County Services Center (RCDKSC)

Total 1st Tier Allocation \$ 12,042.90
Total 2nd Tier Allocation 746,515.84

Total Allocated Cost \$ 758,558.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	9,327.00	10.20%	1,228.63	-	1,228.63	76,160.59	77,389.22
Human Services-Administration	17,972.00	19.66%	2,367.43	-	2,367.43	146,752.23	149,119.66
Human Services-Economic Support	11,244.00	12.30%	1,481.16	-	1,481.16	91,814.05	93,295.21
Human Services-Health Services	9,313.00	10.19%	1,226.79	-	1,226.79	76,046.27	77,273.06
Human Services-Workforce Solutions	10,132.00	11.08%	1,334.68	-	1,334.68	82,733.90	84,068.57
Human Services-Youth and Family	9,721.00	10.63%	1,280.53	-	1,280.53	79,377.84	80,658.37
Human Services-Detention Center	23,253.00	25.43%	3,063.09	-	3,063.09	189,874.79	192,937.88
Veterans Service	460.00	0.50%	60.60	-	60.60	3,756.18	3,816.77
Total	91,422.00	100.00%	12,042.90	-	12,042.90	746,515.84	758,558.74

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2017**

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

Department: Buildings & Facilities
Function: Western Racine County Service Center (WRCSC)

Total 1st Tier Allocation \$ 38,914.61
Total 2nd Tier Allocation 868.88

Total Allocated Cost \$ 39,783.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Human Services-Administration	250.00	2.28%	887.49	-	887.49	19.82	907.30
Human Services-Economic Support	3,225.00	29.42%	11,448.61	-	11,448.61	255.62	11,704.23
Human Services-Workforce Solutions	3,237.00	29.53%	11,491.21	-	11,491.21	256.58	11,747.78
Human Services-Youth and Family	250.00	2.28%	887.49	-	887.49	19.82	907.30
UW Extension	4,000.00	36.49%	14,199.82	-	14,199.82	317.05	14,516.88
Total	10,962.00	100.00%	38,914.61	-	38,914.61	868.88	39,783.50

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2017**

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

**Department: Buildings & Facilities
Function: Other Buildings**

Total 1st Tier Allocation \$ 145,060.08
Total 2nd Tier Allocation 5,712.72

Total Allocated Cost \$ 150,772.80

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Sheriff's Office	34,304.90	25.66%	37,222.07	-	37,222.07	1,465.87	38,687.94
Ridgewood Care Center	30,867.98	23.09%	33,492.89	(30,867.98)	2,624.91	1,319.01	3,943.92
Communications	65,523.18	49.01%	71,095.05	-	71,095.05	2,799.85	73,894.90
Other Departments	2,995.35	2.24%	3,250.06	-	3,250.06	127.99	3,378.06
Total	<u>133,691.41</u>	<u>100.00%</u>	<u>145,060.08</u>	<u>(30,867.98)</u>	<u>114,192.10</u>	<u>5,712.72</u>	<u>119,904.82</u>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Finance and Maintenance Department

**DEPARTMENT 5
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
BUILDINGS & FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Buildings & Facilities

Grantee Department	Total	Courthouse	Law Enforcement Center	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	-	-	-	-	-
Buildings & Facilities	15,624.85	15,624.85	-	-	-
County Executive	7,723.00	7,723.00	-	-	-
Finance Department	68,333.53	68,333.53	-	-	-
Printing & Mail Services	27,062.03	27,062.03	-	-	-
Human Resources	30,877.64	30,877.64	-	-	-
Information Technology	118,006.95	118,006.95	-	-	-
County Treasurer	28,277.81	28,277.81	-	-	-
Corporation Counsel	16,572.26	16,572.26	-	-	-
Central Courts	1,246,020.14	759,728.79	486,291.35	-	-
Sheriff's Office	216,540.43	-	177,852.48	-	-
Child Support	77,389.22	-	-	77,389.22	-
Human Services-Administration	150,026.97	-	-	149,119.66	907.30
Human Services-Economic Support	104,999.44	-	-	93,295.21	11,704.23
Human Services-Health Services	77,273.06	-	-	77,273.06	-
Human Services-Workforce Solutions	95,816.36	-	-	84,068.57	11,747.78
Human Services-Youth and Family	81,565.67	-	-	80,658.37	907.30
Human Services-Aging	-	-	-	-	-
Human Services-Detention Center	192,937.88	-	-	192,937.88	-
Ridgewood Care Center	3,943.92	-	-	-	-
Communications	73,894.90	-	-	-	-
Jail	1,740,836.46	-	1,740,836.46	-	-
Jail Alternatives	6,142.47	-	6,142.47	-	-
Register of Deeds	128,113.15	128,113.15	-	-	-
County Clerk	36,929.41	36,929.41	-	-	-
District Attorney	129,491.76	129,491.76	-	-	-
Victim Witness	71,698.64	71,698.64	-	-	-
Victim Advocate	5,167.08	5,167.08	-	-	-
Emergency Management	22,336.26	-	22,336.26	-	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	-	-	-	-	-
UW Extension	14,516.88	-	-	-	14,516.88
Parks	-	-	-	-	-
Pritchard Park	-	-	-	-	-
Golf Courses	-	-	-	-	-
Highway	-	-	-	-	-
Highway Shop Operations	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	3,816.77	-	-	3,816.77	-
Medical Examiner	6,435.83	6,435.83	-	-	-
Courts & Judicial	-	-	-	-	-
Other Departments	-	-	-	-	-
4,798,370.77	1,450,042.74	2,433,459.03	758,558.74	39,783.50	

DEPARTMENT 5
FISCAL 2017

RACINE COUNTY, WISCONSIN
BUILDINGS & FACILITIES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Buildings & Facilities

Grantee Department	Other Buildings
Building Depreciation	-
Equipment Depreciation	-
Audit & Consulting Services	-
Buildings & Facilities	-
County Executive	-
Finance Department	-
Printing & Mail Services	-
Human Resources	-
Information Technology	-
County Treasurer	-
Corporation Counsel	-
Central Courts	-
Sheriff's Office	38,687.94
Child Support	-
Human Services-Administration	-
Human Services-Economic Support	-
Human Services-Health Services	-
Human Services-Workforce Solutions	-
Human Services-Youth and Family	-
Human Services-Aging	-
Human Services-Detention Center	-
Ridgewood Care Center	3,943.92
Communications	73,894.90
Jail	-
Jail Alternatives	-
Register of Deeds	-
County Clerk	-
District Attorney	-
Victim Witness	-
Victim Advocate	-
Emergency Management	-
Planning & Development Services	-
Harbor / Marina	-
UW Extension	-
Parks	-
Pritchard Park	-
Golf Courses	-
Highway	-
Highway Shop Operations	-
Land Conservation	-
Lakeshores Library	-
Veterans Service	-
Medical Examiner	-
Courts & Judicial	-
Other Departments	-
	116,526.76

**DEPARTMENT 6
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
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 balance of effort has been classified with the following functions:

- **General Oversight**: includes the day-to-day operations of the various county departments. Associated costs have been allocated based on the number of full-time equivalent County employees and contracted FTEs by department.
- **Departmental Specific**: includes support provided to specific departments during 2017 based on time/effort analysis provided by departmental staff as well as expenses that were incurred and benefit specific departments.
- **General Government**: The effort of this Office spent on service to the County Board and its various committees as well as general public interaction have been identified and related costs are effectively disallowed from further plan allocation.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 6
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
DEPARTMENTAL COSTS BY FUNCTION**

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
Expenditures:					
Salaries & Wages	197,806.37	21,758.70	81,694.03	91,188.74	3,164.90
Fringe Benefits	61,335.18	6,746.87	25,331.43	28,275.52	981.36
PS-Consultants	29,170.68			29,122.40	48.28
Software Subscription	1,229.00	1,229.00			
Telephone	2,011.73	2,011.73			
Public Liability Expense	3,032.58	3,032.58			
Travel/Mileage	10,536.80	10,536.80			
Executive Expense	1,416.04				1,416.04
Conferences	2,243.00	2,243.00			
Discretionary Account	16,053.67				16,053.67
Office Supplies	953.03	953.03			
Copy Cost	700.99	700.99			
Printing	241.08	241.08			
Publications	470.59	470.59			
Postage	147.22	147.22			
Dues	668.00	668.00			
Equipment	1,081.00	1,081.00			
Mat-Promotional	1,597.21				1,597.21
Total Expenditures	330,694.17	51,820.59	107,025.46	148,586.65	23,261.46
Disallowed / Capitalized	(24,193.07)	-			(24,193.07)
General & Administrative Allocation	(0.00)	(51,820.59)	24,047.08	26,841.90	931.61
Incoming Costs					
1st Allocation					
Building Depreciation	1,186.07	-	550.39	614.36	21.32
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	78.76	-	36.55	40.80	1.42
Audit & Consulting Services	1,006.89	-	467.24	521.55	18.10
Buildings & Facilities	4,088.41	-	1,897.21	2,117.70	73.50
Total 1st Allocation	6,360.13	-	2,951.39	3,294.41	114.34
General & Administrative Allocation	-	-	-	-	-
Unallocated	(114.34)				(114.34)
Total 1st Tier Allocation	312,746.89	-	134,023.93	178,722.96	(0.00)

**DEPARTMENT 6
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
DEPARTMENTAL COSTS BY FUNCTION**

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
2nd Allocation					
Building Depreciation	1.66	-	0.77	0.86	0.03
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	20.97	-	9.73	10.86	0.38
Audit & Consulting Services	4.55	-	2.11	2.36	0.08
Buildings & Facilities	3,634.59	-	1,686.61	1,882.63	65.34
County Executive	277.45	-	128.75	143.71	4.99
Finance Department	5,035.73	-	2,336.81	2,608.40	90.53
Printing & Mail Services	228.94	-	106.24	118.59	4.12
Human Resources	1,739.71	-	807.30	901.13	31.28
Information Technology	6,778.38	-	3,145.47	3,511.05	121.86
County Treasurer	1.41	-	0.65	0.73	0.03
Corporation Counsel	57,106.58	-	26,500.02	29,579.93	1,026.64
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	74,829.96	-	34,724.47	38,760.24	1,345.26
General & Administrative Allocation	-	-	-	-	-
Unallocated	(1,345.26)				(1,345.26)
Total 2nd Tier Allocation	73,484.70	-	34,724.47	38,760.24	-
Total Incoming Costs	79,730.50	-	37,675.85	42,054.64	-
Total Allocated Cost	\$ 386,231.60	\$ -	\$ 168,748.40	\$ 217,483.20	\$ -

**DEPARTMENT 6
FISCAL 2017**

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

**Department: County Executive
Function: General Oversight**

Total 1st Tier Allocation	\$ 134,023.93
Total 2nd Tier Allocation	<u>34,724.47</u>
Total Allocated Cost	\$ 168,748.40

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	16.000	1.38%	1,849.64	-	1,849.64		1,849.64
County Executive	2.400	0.21%	277.45	-	277.45	-	277.45
Finance Department	14.900	1.29%	1,722.48	-	1,722.48	453.48	2,175.96
Printing & Mail Services	2.000	0.17%	231.21	-	231.21	60.87	292.07
Human Resources	5.000	0.43%	578.01	-	578.01	152.17	730.19
Information Technology	12.000	1.04%	1,387.23	-	1,387.23	365.22	1,752.45
County Treasurer	5.000	0.43%	578.01	-	578.01	152.17	730.19
Corporation Counsel	5.150	0.44%	595.35	-	595.35	156.74	752.09
Central Courts	48.110	4.15%	5,561.65	-	5,561.65	1,464.21	7,025.86
Sheriff's Office	136.000	11.73%	15,721.97	-	15,721.97	4,139.12	19,861.10
Child Support	31.750	2.74%	3,670.39	-	3,670.39	966.30	4,636.69
Human Services-Administration	39.500	3.41%	4,566.31	-	4,566.31	1,202.17	5,768.48
Human Services-Economic Support	58.000	5.00%	6,704.96	-	6,704.96	1,765.21	8,470.17
Human Services-Health Services	117.600	10.14%	13,594.88	-	13,594.88	3,579.12	17,174.01
Human Services-Workforce Solutions	31.200	2.69%	3,606.81	-	3,606.81	949.56	4,556.37
Human Services-Youth and Family	80.500	6.94%	9,306.02	-	9,306.02	2,450.00	11,756.02
Human Services-Aging	37.000	3.19%	4,277.30	-	4,277.30	1,126.08	5,403.39
Human Services-Detention Center	49.500	4.27%	5,722.34	-	5,722.34	1,506.52	7,228.85
Ridgewood Care Center	105.667	9.11%	12,215.40	-	12,215.40	3,215.95	15,431.34
Communications	51.000	4.40%	5,895.74	-	5,895.74	1,552.17	7,447.91
Jail	141.500	12.21%	16,357.79	-	16,357.79	4,306.51	20,664.30
Register of Deeds	8.000	0.69%	924.82	-	924.82	243.48	1,168.30
County Clerk	4.250	0.37%	491.31	-	491.31	129.35	620.66
District Attorney	10.525	0.91%	1,216.72	-	1,216.72	320.33	1,537.04
Victim Witness	6.000	0.52%	693.62	-	693.62	182.61	876.22
Victim Advocate	1.700	0.15%	196.52	-	196.52	51.74	248.26
Emergency Management	1.375	0.12%	158.95	-	158.95	41.85	200.80
Planning & Development Services	7.600	0.66%	878.58	-	878.58	231.30	1,109.88
Harbor / Marina	8.710	0.75%	1,006.90	-	1,006.90	265.09	1,271.99
UW Extension	5.700	0.49%	658.94	-	658.94	173.48	832.41
Parks	17.160	1.48%	1,983.74	-	1,983.74	522.26	2,506.00
Highway	58.802	5.07%	6,797.67	-	6,797.67	1,789.62	8,587.30
Highway Shop Operations	9.500	0.82%	1,098.23	-	1,098.23	289.13	1,387.36
Land Conservation	3.000	0.26%	346.81	-	346.81	91.30	438.11
Veterans Service	2.500	0.22%	289.01	-	289.01	76.09	365.09
Medical Examiner	2.000	0.17%	231.21	-	231.21	60.87	292.07
Other Departments	22.750	1.96%	2,629.96	-	2,629.96	692.39	3,322.35
Total	1,159.349	100.00%	134,023.93	-	134,023.93	34,724.47	168,748.40

Allocation Basis: Number of FTE, Including County Board and Contracted Employees

Allocation Source: County Financial and Human Resources Records

**DEPARTMENT 6
FISCAL 2017**

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

**Department: County Executive
Function: Department Specific**

Total 1st Tier Allocation	\$ 178,722.96
Total 2nd Tier Allocation	38,760.24
Total Allocated Cost	\$ 217,483.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	1,021.11	0.86%	1,534.06	-	1,534.06	-	1,534.06
Equipment Depreciation	1,021.11	0.86%	1,534.06	-	1,534.06	-	1,534.06
Buildings & Facilities	8,115.66	6.82%	12,192.56	-	12,192.56	-	12,192.56
Finance Department	10,211.10	8.58%	15,340.64	-	15,340.64	3,637.58	18,978.22
Human Resources	5,105.55	4.29%	7,670.32	-	7,670.32	1,818.79	9,489.11
Information Technology	10,211.10	8.58%	15,340.64	-	15,340.64	3,637.58	18,978.22
County Treasurer	1,021.11	0.86%	1,534.06	-	1,534.06	363.76	1,897.82
Corporation Counsel	5,105.55	4.29%	7,670.32	-	7,670.32	1,818.79	9,489.11
Central Courts	1,021.11	0.86%	1,534.06	-	1,534.06	363.76	1,897.82
Sheriff's Office	2,042.22	1.72%	3,068.13	-	3,068.13	727.52	3,795.64
Human Services-Health Services	112.29	0.09%	168.70	-	168.70	40.00	208.70
Human Services-Workforce Solutions	10,211.10	8.58%	15,340.64	-	15,340.64	3,637.58	18,978.22
Human Services-Detention Center	3,063.33	2.58%	4,602.19	-	4,602.19	1,091.27	5,693.46
Communications	5,105.55	4.29%	7,670.32	-	7,670.32	1,818.79	9,489.11
Jail	1,021.11	0.86%	1,534.06	-	1,534.06	363.76	1,897.82
Register of Deeds	1,021.11	0.86%	1,534.06	-	1,534.06	363.76	1,897.82
County Clerk	1,021.11	0.86%	1,534.06	-	1,534.06	363.76	1,897.82
Emergency Management	4,586.12	3.86%	6,889.95	-	6,889.95	1,633.75	8,523.70
Planning & Development Services	2,042.22	1.72%	3,068.13	-	3,068.13	727.52	3,795.64
Harbor / Marina	1,021.11	0.86%	1,534.06	-	1,534.06	363.76	1,897.82
UW Extension	3,160.12	2.66%	4,747.60	-	4,747.60	1,125.75	5,873.36
Parks	31,105.55	26.15%	46,731.40	-	46,731.40	11,080.97	57,812.37
Highway	5,105.55	4.29%	7,670.32	-	7,670.32	1,818.79	9,489.11
Land Conservation	1,021.11	0.86%	1,534.06	-	1,534.06	363.76	1,897.82
Lakeshores Library	1,021.11	0.86%	1,534.06	-	1,534.06	363.76	1,897.82
Veterans Service	1,021.11	0.86%	1,534.06	-	1,534.06	363.76	1,897.82
Medical Examiner	2,447.11	2.06%	3,676.41	-	3,676.41	871.75	4,548.17
Total	118,962.33	100.00%	178,722.96	-	178,722.96	38,760.24	217,483.20

Allocation Basis: Time and Effort Analysis of Departmental Support FY2017

Allocation Source: Office of the County Executive

DEPARTMENT 6
FISCAL 2017

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Executive

<u>Grantee Department</u>	<u>Total</u>	<u>General Oversight</u>	<u>Department Specific</u>
Building Depreciation	1,534.06	-	1,534.06
Equipment Depreciation	1,534.06	-	1,534.06
Audit & Consulting Services	(0.00)	-	-
Buildings & Facilities	14,042.20	1,849.64	12,192.56
County Executive	277.45	277.45	-
Finance Department	21,154.17	2,175.96	18,978.22
Printing & Mail Services	292.07	292.07	-
Human Resources	10,219.30	730.19	9,489.11
Information Technology	20,730.67	1,752.45	18,978.22
County Treasurer	2,628.01	730.19	1,897.82
Corporation Counsel	10,241.20	752.09	9,489.11
Central Courts	8,923.68	7,025.86	1,897.82
Sheriff's Office	23,656.74	19,861.10	3,795.64
Child Support	4,636.69	4,636.69	-
Human Services-Administration	5,768.48	5,768.48	-
Human Services-Economic Support	8,470.17	8,470.17	-
Human Services-Health Services	17,382.71	17,174.01	208.70
Human Services-Workforce Solutions	23,534.59	4,556.37	18,978.22
Human Services-Youth and Family	11,756.02	11,756.02	-
Human Services-Aging	5,403.39	5,403.39	-
Human Services-Detention Center	12,922.32	7,228.85	5,693.46
Ridgewood Care Center	15,431.34	15,431.34	-
Communications	16,937.02	7,447.91	9,489.11
Jail	22,562.12	20,664.30	1,897.82
Jail Alternatives	-	-	-
Register of Deeds	3,066.12	1,168.30	1,897.82
County Clerk	2,518.48	620.66	1,897.82
District Attorney	1,537.04	1,537.04	-
Victim Witness	876.22	876.22	-
Victim Advocate	248.26	248.26	-
Emergency Management	8,724.50	200.80	8,523.70
Planning & Development Services	4,905.53	1,109.88	3,795.64
Harbor / Marina	3,169.81	1,271.99	1,897.82
UW Extension	6,705.77	832.41	5,873.36
Parks	60,318.37	2,506.00	57,812.37
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	18,076.40	8,587.30	9,489.11
Highway Shop Operations	1,387.36	1,387.36	-
Land Conservation	2,335.93	438.11	1,897.82
Lakeshores Library	1,897.82	-	1,897.82
Veterans Service	2,262.92	365.09	1,897.82
Medical Examiner	4,840.24	292.07	4,548.17
Courts & Judicial	-	-	-
Other Departments	3,322.35	3,322.35	-
	386,231.60	168,748.40	217,483.20

**DEPARTMENT 7
FISCAL 2017**

**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 2017. The Highway Department, Parks and Human Services have staff assigned to perform voucher related activities. Accordingly, the allocation for these departments have had a reduced weighting of 75% applied to reflect the effort of the Finance Department staff.
- **Payroll**: Costs associated with payroll processing are allocated to all departments based on the number of payroll remittances processed during 2017. Ridgewood, Highway and Parks have had a reduced weighting of 35% applied to reflect the effort required of the Finance Department.
- **Purchasing**: Costs related to purchasing activities have been allocated based on the number of purchase orders processed by department in 2017.
- **Audit**: Costs related to support of the annual financial audit and preparation of the central services cost allocation plan have been allocated based on the number of expenditure and receipt transactions by department during 2017.
- **Receipts/Banking**: Costs related to managing records of funds received and reconciling banking data have been allocated based on receipts processed by department during 2017.
- **Copier Pool**: Costs related to the operations oversight of the County's Copier Pool have been allocated based on copy charges by department during 2017.
- **Department Specific**: Costs related to providing direct departmental support, as reported on the employee Personnel Activity Reports (PARs), have been appropriately allocated.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 7
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Purchasing
Expenditures:					
Salaries & Wages	768,859.02	170,302.27	246,573.09	210,974.92	35,828.83
Fringe Benefits	282,443.43	62,561.22	90,579.61	77,502.48	13,161.86
PS-Audit	99,036.00	99,036.00			
PS-Consultants	285.00				
PS-Internal Audit	19,440.00		19,440.00		
PS-Indirect Costs	9,077.84	9,077.84			
Temporary Help	23,025.58	5,756.40	12,528.22	1,358.51	13.82
Equipment Repairs	276.00	276.00			
Software Subscription	3,837.76	3,837.76			
Telephone	1,635.97	1,635.97			
Central Telephone	922.00	922.00			
Public Liability Expense	11,752.57	11,752.57			
Advertising	61.72	61.72			
Travel/Mileage	3,410.41	3,410.41			
Training	3,829.61	3,829.61			
Office Supplies	3,005.30	3,005.30			
Paper	1,074.08	1,074.08			
Copy Costs	3,740.25	3,740.25			
Printing	2,170.36	2,170.36			
Publications	2,592.65	2,592.65			
Postage	8,258.77	8,258.77			
Dues	929.00	929.00			
Equipment	5,888.55	5,888.55			
Total Expenditures	1,255,551.87	400,118.73	369,120.91	289,835.90	49,004.51
Disallowed / Capitalized	-				
Cost Adjustments:					
Garnishment Fees	(3,032.50)			(3,032.50)	
Transfer Audit & Indirect Cost Fees (Chapter 4)	(108,113.84)	(108,113.84)			
Total Cost Adjustments	(111,146.34)	(108,113.84)	-	(3,032.50)	-
General & Administrative Allocation	(0.00)	(292,004.89)	120,290.26	102,923.75	17,479.03
Incoming Costs					
1st Allocation					
Building Depreciation	10,494.40	-	4,323.13	3,698.99	628.18
Equipment Depreciation	89,063.00	8,837.29	10,385.85	69,839.86	-
Insurance & Employee Activity	652.83	64.78	76.13	511.92	-
Audit & Consulting Services	1,799.14	-	741.15	634.15	107.69
Buildings & Facilities	36,174.49	-	14,901.94	12,750.52	2,165.36
County Executive	17,063.12	-	7,029.08	6,014.28	1,021.38
Total 1st Allocation	155,246.97	8,902.07	37,457.27	93,449.72	3,922.61

**DEPARTMENT 7
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Purchasing
General & Administrative Allocation	(0.00)	(8,902.07)	3,667.17	3,137.74	532.87
Unallocated	-				
Total 1st Tier Allocation	1,299,652.50	-	530,535.62	486,314.61	70,939.02
2nd Allocation					
Building Depreciation	14.70	-	6.05	5.18	0.88
Equipment Depreciation	159.87	15.86	18.64	125.36	-
Insurance & Employee Activity	182.33	18.09	21.26	142.98	-
Audit & Consulting Services	8.24	-	3.39	2.90	0.49
Buildings & Facilities	32,159.04	-	13,247.79	11,335.18	1,925.00
County Executive	4,091.06	-	1,685.29	1,441.99	244.89
Finance Department	14,533.20	-	5,986.90	5,122.56	869.94
Printing & Mail Services	7,029.45	-	2,895.75	2,477.69	420.77
Human Resources	11,784.82	-	4,854.71	4,153.83	705.42
Information Technology	81,752.75	-	33,677.72	28,815.61	4,893.61
County Treasurer	304.96	-	125.63	107.49	18.25
Corporation Counsel	9,738.47	-	4,011.72	3,432.54	582.93
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	161,758.89	33.96	66,534.87	57,163.32	9,662.19
General & Administrative Allocation	(0.00)	(33.96)	13.99	11.97	2.03
Unallocated	-				
Total 2nd Tier Allocation	161,758.89	-	66,548.86	57,175.29	9,664.23
Total Incoming Costs	317,005.86	-	107,673.30	153,762.75	14,119.70
Total Allocated Cost	1,461,411.39	-	597,084.48	543,489.90	80,603.25

**DEPARTMENT 7
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION**

Department: Finance Department

Functions:	Audit	Receipts	Copier Pool Support	Departmental Support
Expenditures:				
Salaries & Wages	33,522.25	2,767.89	6,381.53	62,508.24
Fringe Benefits	12,314.53	1,016.80	2,344.28	22,962.65
PS-Audit				
PS-Consultants				285.00
PS-Internal Audit				
PS-Indirect Costs				
Temporary Help	-	218.74	-	3,149.90
Equipment Repairs				
Software Subscription				
Telephone				
Central Telephone				
Public Liability Expense				
Advertising				
Travel/Mileage				
Training				
Office Supplies				
Paper				
Copy Costs				
Printing				
Publications				
Postage				
Dues				
Equipment				
Total Expenditures	45,836.79	4,003.43	8,725.81	88,905.79
Disallowed / Capitalized	-	-	-	-
Cost Adjustments:				
Garnishment Fees				
Transfer Audit & Indirect Cost Fees (Chapter 4)				
Total Cost Adjustments	-	-	-	-
General & Administrative Allocation	16,353.77	1,350.31	3,113.22	30,494.54
Incoming Costs				
1st Allocation				
Building Depreciation	587.74	48.53	111.89	1,095.95
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	100.76	8.32	19.18	187.89
Buildings & Facilities	2,025.96	167.28	385.68	3,777.76
County Executive	955.62	78.90	181.92	1,781.93
Total 1st Allocation	3,670.08	303.03	698.66	6,843.52

DEPARTMENT 7
FISCAL 2017

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Audit	Receipts	Copier Pool Support	Departmental Support
General & Administrative Allocation	498.56	41.17	94.91	929.66
Unallocated				
Total 1st Tier Allocation	66,359.20	5,697.94	12,632.60	127,173.51
2nd Allocation				
Building Depreciation	0.82	0.07	0.16	1.53
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	0.46	0.04	0.09	0.86
Buildings & Facilities	1,801.07	148.71	342.86	3,358.42
County Executive	229.12	18.92	43.62	427.24
Finance Department	813.93	67.21	154.95	1,517.73
Printing & Mail Services	393.69	32.51	74.94	734.10
Human Resources	660.01	54.50	125.64	1,230.71
Information Technology	4,578.57	378.05	871.61	8,537.57
County Treasurer	17.08	1.41	3.25	31.85
Corporation Counsel	545.40	45.03	103.83	1,017.00
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	9,040.16	746.44	1,720.95	16,857.00
General & Administrative Allocation	1.90	0.16	0.36	3.55
Unallocated				
Total 2nd Tier Allocation	9,042.07	746.59	1,721.31	16,860.55
Total Incoming Costs	13,210.71	1,090.79	2,514.88	24,633.73
Total Allocated Cost	75,401.27	6,444.54	14,353.91	144,034.05

**DEPARTMENT 7
FISCAL 2017**

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

**Department: Finance Department
Function: Accounting & Budgets**

Total 1st Tier Allocation \$ 530,535.62
Total 2nd Tier Allocation 66,548.86

Total Allocated Cost \$ 597,084.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	193.00	0.67%	3,577.90		3,577.90	-	3,577.90
Buildings & Facilities	1,841.00	6.43%	34,129.13		34,129.13	-	34,129.13
County Executive	162.00	0.57%	3,003.22		3,003.22	-	3,003.22
Finance Department	227.00	0.79%	4,208.21		4,208.21	-	4,208.21
Printing & Mail Services	195.00	0.68%	3,614.98		3,614.98	495.40	4,110.38
Human Resources	170.00	0.59%	3,151.52		3,151.52	431.88	3,583.41
Information Technology	384.00	1.34%	7,118.73		7,118.73	975.55	8,094.28
County Treasurer	151.00	0.53%	2,799.29		2,799.29	383.61	3,182.91
Corporation Counsel	134.00	0.47%	2,484.14		2,484.14	340.43	2,824.57
Central Courts	9,173.00	32.05%	170,052.44		170,052.44	23,303.95	193,356.39
Sheriff's Office	2,366.00	8.27%	43,861.78		43,861.78	6,010.81	49,872.58
Child Support	333.00	1.16%	6,173.28		6,173.28	845.98	7,019.26
Human Services-Administration	142.81	0.50%	2,647.51		2,647.51	362.81	3,010.32
Human Services-Economic Support	241.75	0.84%	4,481.65		4,481.65	614.16	5,095.81
Human Services-Health Services	493.73	1.73%	9,152.86		9,152.86	1,254.31	10,407.16
Human Services-Workforce Solutions	242.75	0.85%	4,500.19		4,500.19	616.70	5,116.89
Human Services-Youth and Family	2,821.89	9.86%	52,313.19		52,313.19	7,168.99	59,482.17
Human Services-Aging	267.78	0.94%	4,964.11		4,964.11	680.28	5,644.39
Human Services-Detention Center	75.55	0.26%	1,400.57		1,400.57	191.93	1,592.51
Ridgewood Care Center	1,962.00	6.86%	36,372.28		36,372.28	4,984.45	41,356.72
Communications	356.00	1.24%	6,599.66		6,599.66	904.42	7,504.07
Jail	962.00	3.36%	17,833.91		17,833.91	2,443.95	20,277.86
Register of Deeds	145.00	0.51%	2,688.06		2,688.06	368.37	3,056.43
County Clerk	148.00	0.52%	2,743.68		2,743.68	375.99	3,119.67
District Attorney	497.00	1.74%	9,213.57		9,213.57	1,262.63	10,476.19
Victim Witness	54.00	0.19%	1,001.07		1,001.07	137.19	1,138.26
Victim Advocate	46.00	0.16%	852.76		852.76	116.86	969.63
Emergency Management	60.00	0.21%	1,112.30		1,112.30	152.43	1,264.73
Planning & Development Services	228.00	0.80%	4,226.75		4,226.75	579.23	4,805.98
Harbor / Marina	4.00	0.01%	74.15		74.15	10.16	84.32
UW Extension	243.00	0.85%	4,504.82		4,504.82	617.34	5,122.16
Parks	1,023.00	3.57%	18,964.75		18,964.75	2,598.92	21,563.67
Golf Courses	13.00	0.05%	241.00		241.00	33.03	274.03
Highway	294.50	1.03%	5,459.55		5,459.55	748.18	6,207.72
Highway Shop Operations	781.00	2.73%	14,478.46		14,478.46	1,984.13	16,462.59
Land Conservation	125.00	0.44%	2,317.30		2,317.30	317.56	2,634.86
Veterans Service	17.50	0.06%	324.42		324.42	44.46	368.88
Medical Examiner	361.00	1.26%	6,692.35		6,692.35	917.12	7,609.47
Other Departments	1,683.00	5.88%	31,200.07		31,200.07	4,275.65	35,475.72
Total	28,618.25	100.00%	530,535.62	-	530,535.62	66,548.86	597,084.48

Allocation Basis: Number of Expenditure Transactions by Department with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Parks, and Highway

Allocation Source: County Financial Records and Reports

**DEPARTMENT 7
FISCAL 2017**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 486,314.61
Total 2nd Tier Allocation 57,175.29

Total Allocated Cost \$ 543,489.90

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	413.00	2.04%	9,910.88	-	9,910.88	-	9,910.88
County Executive	66.00	0.33%	1,583.82	-	1,583.82	-	1,583.82
Finance Department	382.00	1.88%	9,166.96	-	9,166.96	-	9,166.96
Human Resources	138.00	0.68%	3,311.63	-	3,311.63	406.62	3,718.24
Information Technology	220.00	1.09%	5,279.40	-	5,279.40	648.23	5,927.64
County Treasurer	110.00	0.54%	2,639.70	-	2,639.70	324.12	2,963.82
Corporation Counsel	142.00	0.70%	3,407.61	-	3,407.61	418.40	3,826.02
Central Courts	836.00	4.13%	20,061.73	-	20,061.73	2,463.28	22,525.02
Sheriff's Office	3,544.00	17.49%	85,046.38	-	85,046.38	10,442.44	95,488.82
Child Support	647.00	3.19%	15,526.24	-	15,526.24	1,906.39	17,432.64
Human Services-Administration	413.00	2.04%	9,910.88	-	9,910.88	1,216.91	11,127.79
Human Services-Economic Support	1,456.00	7.18%	34,940.05	-	34,940.05	4,290.12	39,230.17
Human Services-Health Services	638.00	3.15%	15,310.27	-	15,310.27	1,879.87	17,190.14
Human Services-Workforce Solutions	165.00	0.81%	3,959.55	-	3,959.55	486.17	4,445.73
Human Services-Youth and Family	1,264.00	6.24%	30,332.57	-	30,332.57	3,724.39	34,056.96
Human Services-Aging	19.00	0.09%	455.95	-	455.95	55.98	511.93
Human Services-Detention Center	495.00	2.44%	11,878.66	-	11,878.66	1,458.52	13,337.18
Ridgewood Care Center	1,886.95	9.31%	45,281.68	-	45,281.68	5,559.92	50,841.60
Communications	1,401.00	6.91%	33,620.20	-	33,620.20	4,128.06	37,748.26
Jail	3,104.00	15.32%	74,487.58	-	74,487.58	9,145.97	83,633.55
Register of Deeds	193.00	0.95%	4,631.48	-	4,631.48	568.68	5,200.15
County Clerk	117.00	0.58%	2,807.68	-	2,807.68	344.74	3,152.42
District Attorney	259.00	1.28%	6,215.30	-	6,215.30	763.15	6,978.44
Victim Witness	138.00	0.68%	3,311.63	-	3,311.63	406.62	3,718.24
Victim Advocate	47.00	0.23%	1,127.87	-	1,127.87	138.49	1,266.36
Emergency Management	28.00	0.14%	671.92	-	671.92	82.50	754.43
Planning & Development Services	165.00	0.81%	3,959.55	-	3,959.55	486.17	4,445.73
Parks	162.50	0.80%	3,899.56	-	3,899.56	478.81	4,378.37
Highway	911.30	4.50%	21,868.73	-	21,868.73	2,685.16	24,553.88
Highway Shop Operations	169.65	0.84%	4,071.14	-	4,071.14	499.88	4,571.02
Land Conservation	55.00	0.27%	1,319.85	-	1,319.85	162.06	1,481.91
Veterans Service	69.00	0.34%	1,655.81	-	1,655.81	203.31	1,859.12
Medical Examiner	28.00	0.14%	671.92	-	671.92	82.50	754.43
Other Departments	583.00	2.88%	13,990.42	-	13,990.42	1,717.82	15,708.23
Total	20,265.40	100.00%	486,314.61	-	486,314.61	57,175.29	543,489.90

Allocation Basis: Payroll Disbursements During 2017 with Reduced Weighting Applied at 35% for Ridgewood, Highway and Parks

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 7
FISCAL 2017**

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

**Department: Finance Department
Function: Purchasing**

Total 1st Tier Allocation \$ 70,939.02
Total 2nd Tier Allocation 9,664.23

Total Allocated Cost \$ 80,603.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Insurance & Employee Activity	7.00	2.11%	1,500.22	-	1,500.22	-	1,500.22
Buildings & Facilities	20.00	6.04%	4,286.35	-	4,286.35	-	4,286.35
County Executive	1.00	0.30%	214.32	-	214.32	-	214.32
Finance Department	3.00	0.91%	642.95	-	642.95	-	642.95
Printing & Mail Services	13.00	3.93%	2,786.12	-	2,786.12	418.78	3,204.91
Human Resources	1.00	0.30%	214.32	-	214.32	32.21	246.53
Information Technology	14.00	4.23%	3,000.44	-	3,000.44	451.00	3,451.44
County Treasurer	4.00	1.21%	857.27	-	857.27	128.86	986.13
Corporation Counsel	1.00	0.30%	214.32	-	214.32	32.21	246.53
Sheriff's Office	18.00	5.44%	3,857.71	-	3,857.71	579.85	4,437.56
Child Support	2.00	0.60%	428.63	-	428.63	64.43	493.06
Human Services-Administration	4.25	1.28%	910.85	-	910.85	136.91	1,047.76
Human Services-Economic Support	3.00	0.91%	642.95	-	642.95	96.64	739.59
Human Services-Health Services	19.00	5.74%	4,072.03	-	4,072.03	612.07	4,684.10
Human Services-Workforce Solutions	3.00	0.91%	642.95	-	642.95	96.64	739.59
Human Services-Youth and Family	4.75	1.44%	1,018.01	-	1,018.01	153.02	1,171.02
Human Services-Aging	3.00	0.91%	642.95	-	642.95	96.64	739.59
Ridgewood Care Center	39.00	11.78%	8,358.37	-	8,358.37	1,256.35	9,614.72
Communications	3.00	0.91%	642.95	-	642.95	96.64	739.59
Jail	6.00	1.81%	1,285.90	-	1,285.90	193.28	1,479.19
Register of Deeds	5.00	1.51%	1,071.59	-	1,071.59	161.07	1,232.66
County Clerk	7.00	2.11%	1,500.22	-	1,500.22	225.50	1,725.72
Emergency Management	4.00	1.21%	857.27	-	857.27	128.86	986.13
Planning & Development Services	57.00	17.22%	12,216.08	-	12,216.08	1,836.20	14,052.29
Parks	5.00	1.51%	1,071.59	-	1,071.59	161.07	1,232.66
Golf Courses	1.00	0.30%	214.32	-	214.32	32.21	246.53
Highway	24.00	7.25%	5,143.61	-	5,143.61	773.14	5,916.75
Highway Shop Operations	24.00	7.25%	5,143.61	-	5,143.61	773.14	5,916.75
Land Conservation	2.00	0.60%	428.63	-	428.63	64.43	493.06
Veterans Service	1.00	0.30%	214.32	-	214.32	32.21	246.53
Other Departments	32.00	9.67%	6,858.15	-	6,858.15	1,030.85	7,889.00
Total	331.00	100.00%	70,939.02	-	70,939.02	9,664.23	80,603.25

Allocation Basis: Purchase Orders by Department During 2017

Allocation Source: Accounting Records and Reports

**DEPARTMENT 7
FISCAL 2017**

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

**Department: Finance Department
Function: Audit**

Total 1st Tier Allocation \$ 66,359.20
Total 2nd Tier Allocation 9,042.07

Total Allocated Cost \$ 75,401.27

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Insurance & Employee Activity	245.00	0.45%	297.12	-	297.12	-	297.12
Buildings & Facilities	1,873.00	3.42%	2,271.48	-	2,271.48	-	2,271.48
County Executive	162.00	0.30%	196.47	-	196.47	-	196.47
Finance Department	248.00	0.45%	300.76	-	300.76	-	300.76
Printing & Mail Services	202.00	0.37%	244.98	-	244.98	35.00	279.97
Human Resources	170.00	0.31%	206.17	-	206.17	29.45	235.62
Information Technology	384.00	0.70%	465.70	-	465.70	66.53	532.22
County Treasurer	363.00	0.66%	440.23	-	440.23	62.89	503.12
Corporation Counsel	142.00	0.26%	172.21	-	172.21	24.60	196.81
Central Courts	9,774.00	17.86%	11,853.41	-	11,853.41	1,693.37	13,546.78
Sheriff's Office	2,885.00	5.27%	3,498.78	-	3,498.78	499.83	3,998.62
Child Support	420.00	0.77%	509.35	-	509.35	72.77	582.12
Human Services-Administration	626.00	1.14%	759.18	-	759.18	108.46	867.64
Human Services-Economic Support	1,023.00	1.87%	1,240.64	-	1,240.64	177.24	1,417.88
Human Services-Health Services	3,219.00	5.88%	3,903.84	-	3,903.84	557.70	4,461.54
Human Services-Workforce Solutions	1,481.00	2.71%	1,796.08	-	1,796.08	256.59	2,052.67
Human Services-Youth and Family	11,441.20	20.91%	13,875.30	-	13,875.30	1,982.22	15,857.52
Human Services-Aging	1,334.00	2.44%	1,617.81	-	1,617.81	231.12	1,848.93
Human Services-Detention Center	367.80	0.67%	446.05	-	446.05	63.72	509.77
Ridgewood Care Center	2,051.00	3.75%	2,487.35	-	2,487.35	355.34	2,842.69
Communications	381.00	0.70%	462.06	-	462.06	66.01	528.07
Jail	1,196.00	2.19%	1,450.45	-	1,450.45	207.21	1,657.66
Register of Deeds	1,188.00	2.17%	1,440.75	-	1,440.75	205.82	1,646.57
County Clerk	555.00	1.01%	673.08	-	673.08	96.16	769.23
District Attorney	519.00	0.95%	629.42	-	629.42	89.92	719.33
Victim Witness	56.00	0.10%	67.91	-	67.91	9.70	77.62
Victim Advocate	51.00	0.09%	61.85	-	61.85	8.84	70.69
Emergency Management	67.00	0.12%	81.25	-	81.25	11.61	92.86
Planning & Development Services	628.00	1.15%	761.61	-	761.61	108.80	870.41
Harbor / Marina	4.00	0.01%	4.85	-	4.85	0.69	5.54
UW Extension	273.00	0.50%	331.08	-	331.08	47.30	378.38
Parks	1,646.00	3.01%	1,996.18	-	1,996.18	285.17	2,281.36
Golf Courses	40.00	0.07%	48.51	-	48.51	6.93	55.44
Highway	1,283.00	2.34%	1,555.96	-	1,555.96	222.28	1,778.24
Highway Shop Operations	3,158.00	5.77%	3,829.86	-	3,829.86	547.13	4,376.99
Land Conservation	177.00	0.32%	214.66	-	214.66	30.67	245.32
Veterans Service	71.00	0.13%	86.11	-	86.11	12.30	98.41
Medical Examiner	386.00	0.71%	468.12	-	468.12	66.88	535.00
Other Departments	4,628.00	8.46%	5,612.60	-	5,612.60	801.81	6,414.42
Total	54,718.00	100.00%	66,359.20	-	66,359.20	9,042.07	75,401.27

Allocation Basis: Total AP and Receipt Transactions Processed by Department During 2017

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 7
FISCAL 2017**

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

Department: Finance Department
Function: Receipts

Total 1st Tier Allocation	\$ 5,697.94
Total 2nd Tier Allocation	<u>746.59</u>
Total Allocated Cost	\$ 6,444.54

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	52	0.52%	29.74		29.74	-	29.74
Buildings & Facilities	32	0.32%	18.30		18.30	-	18.30
Finance Department	21	0.21%	12.01		12.01	-	12.01
Printing & Mail Services	7	0.07%	4.00		4.00	0.53	4.53
County Treasurer	212	2.13%	121.26		121.26	16.06	137.31
Corporation Counsel	8	0.08%	4.58		4.58	0.61	5.18
Central Courts	601	6.03%	343.75		343.75	45.52	389.27
Sheriff's Office	519	5.21%	296.85		296.85	39.31	336.16
Child Support	87	0.87%	49.76		49.76	6.59	56.35
Human Services-Administration	55	0.55%	31.32		31.32	4.15	35.46
Human Services-Economic Support	56	0.56%	32.03		32.03	4.24	36.27
Human Services-Health Services	1,244	12.49%	711.59		711.59	94.23	805.82
Human Services-Workforce Solutions	510	5.12%	291.70		291.70	38.63	330.33
Human Services-Youth and Family	154	1.54%	87.88		87.88	11.64	99.52
Human Services-Aging	263	2.64%	150.37		150.37	19.91	170.28
Human Services-Detention Center	66	0.66%	37.52		37.52	4.97	42.49
Ridgewood Care Center	89	0.89%	50.91		50.91	6.74	57.65
Communications	25	0.25%	14.30		14.30	1.89	16.19
Jail	234	2.35%	133.84		133.84	17.72	151.56
Register of Deeds	1,043	10.47%	596.56		596.56	79.00	675.56
County Clerk	407	4.09%	232.79		232.79	30.83	263.62
District Attorney	22	0.22%	12.58		12.58	1.67	14.25
Victim Witness	2	0.02%	1.14		1.14	0.15	1.30
Victim Advocate	5	0.05%	2.86		2.86	0.38	3.24
Emergency Management	7	0.07%	4.00		4.00	0.53	4.53
Planning & Development Services	400	4.02%	228.79		228.79	30.30	259.08
UW Extension	30	0.30%	17.16		17.16	2.27	19.43
Parks	623	6.25%	356.34		356.34	47.19	403.52
Golf Courses	27	0.27%	15.44		15.44	2.05	17.49
Highway	105	1.05%	60.06		60.06	7.95	68.01
Highway Shop Operations	34	0.34%	19.45		19.45	2.58	22.02
Land Conservation	52	0.52%	29.74		29.74	3.94	33.68
Veterans Service	1	0.01%	0.57		0.57	0.08	0.65
Medical Examiner	25	0.25%	14.30		14.30	1.89	16.19
Other Departments	2,945	29.56%	1,684.45		1,684.45	223.06	1,907.51
Total	9,962	100.00%	5,697.94	-	5,697.94	746.59	6,444.54

Allocation Basis: Number of General Receipts Processed by Department During 2017

Allocation Source: Financial Department Records and Reports

**DEPARTMENT 7
FISCAL 2017**

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

Department: Finance Department
Function: Copier Pool Support

Total 1st Tier Allocation	\$ 12,632.60
Total 2nd Tier Allocation	<u>1,721.31</u>
Total Allocated Cost	\$ 14,353.91

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	1,260.16	0.54%	68.16	-	68.16	-	68.16
County Executive	700.99	0.30%	37.92	-	37.92	-	37.92
Finance Department	3,740.25	1.60%	202.31	-	202.31	-	202.31
Human Resources	1,208.89	0.52%	65.39	-	65.39	9.13	74.52
Information Technology	621.53	0.27%	33.62	-	33.62	4.70	38.31
County Treasurer	2,468.29	1.06%	133.51	-	133.51	18.65	152.15
Corporation Counsel	2,393.03	1.02%	129.44	-	129.44	18.08	147.51
Central Courts	12,776.80	5.47%	691.08	-	691.08	96.52	787.61
Sheriff's Office	29,334.28	12.56%	1,586.66	-	1,586.66	221.61	1,808.27
Child Support	9,698.58	4.15%	524.59	-	524.59	73.27	597.85
Human Services-Administration	30,992.20	13.27%	1,676.34	-	1,676.34	234.13	1,910.47
Human Services-Economic Support	23,620.29	10.11%	1,277.60	-	1,277.60	178.44	1,456.04
Human Services-Health Services	15,054.89	6.45%	814.30	-	814.30	113.73	928.04
Human Services-Youth and Family	12,938.84	5.54%	699.85	-	699.85	97.75	797.60
Human Services-Aging	3,035.72	1.30%	164.20	-	164.20	22.93	187.13
Human Services-Detention Center	4,148.97	1.78%	224.41	-	224.41	31.34	255.76
Ridgewood Care Center	14,267.26	6.11%	771.70	-	771.70	107.78	879.48
Communications	8,538.81	3.66%	461.86	-	461.86	64.51	526.36
Jail	20,505.26	8.78%	1,109.11	-	1,109.11	154.91	1,264.02
Register of Deeds	3,982.11	1.71%	215.39	-	215.39	30.08	245.47
County Clerk	940.42	0.40%	50.87	-	50.87	7.10	57.97
District Attorney	13,121.35	5.62%	709.72	-	709.72	99.13	808.85
Victim Witness	1,008.31	0.43%	54.54	-	54.54	7.62	62.16
Emergency Management	331.01	0.14%	17.90	-	17.90	2.50	20.40
Planning & Development Services	2,654.67	1.14%	143.59	-	143.59	20.05	163.64
Harbor / Marina	836.84	0.36%	45.26	-	45.26	6.32	51.59
UW Extension	1,435.18	0.61%	77.63	-	77.63	10.84	88.47
Parks	2,533.86	1.08%	137.05	-	137.05	19.14	156.20
Highway	6,815.66	2.92%	368.65	-	368.65	51.49	420.14
Land Conservation	520.87	0.22%	28.17	-	28.17	3.93	32.11
Veterans Service	479.01	0.21%	25.91	-	25.91	3.62	29.53
Medical Examiner	1,011.58	0.43%	54.72	-	54.72	7.64	62.36
Other Departments	576.41	0.25%	31.18	-	31.18	4.35	35.53
Total	233,552.32	100.00%	12,632.60	-	12,632.60	1,721.31	14,353.91

Allocation Basis: Copy Charges by Department During 2017

Allocation Source: Accounting Records & Reports

**DEPARTMENT 7
FISCAL 2017**

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

Department: Finance Department
Function: Departmental Support

Total 1st Tier Allocation \$ 127,173.51
Total 2nd Tier Allocation 16,860.55
Total Allocated Cost \$ 144,034.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Sheriff's Office	55,020.64	84.98%	108,072.88		108,072.88	14,328.20	122,401.08
Jail	285.00	0.44%	559.80		559.80	74.22	634.02
Other Departments	9,439.26	14.58%	18,540.82		18,540.82	2,458.13	20,998.95
<hr/>							
Total	<u>64,744.90</u>	<u>100.00%</u>	<u>127,173.51</u>	<u>-</u>	<u>127,173.51</u>	<u>16,860.55</u>	<u>144,034.05</u>

Allocation Basis: Direct Allocation to Benefiting Departments

Allocation Source: Finance Department Employee Personnel Activity Reports (PARs) and County Financial Records

**DEPARTMENT 7
FISCAL 2017**

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

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll	Purchasing	Audit	Receipts
Building Depreciation	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-
Audit & Consulting Services	-	-	-	-	-	-
Buildings & Facilities	50,684.30	34,129.13	9,910.88	4,286.35	2,271.48	18.30
County Executive	5,035.73	3,003.22	1,583.82	214.32	196.47	-
Finance Department	14,533.20	4,208.21	9,166.96	642.95	300.76	12.01
Printing & Mail Services	7,599.79	4,110.38	-	3,204.91	279.97	4.53
Human Resources	7,858.32	3,583.41	3,718.24	246.53	235.62	-
Information Technology	18,043.90	8,094.28	5,927.64	3,451.44	532.22	-
County Treasurer	7,925.44	3,182.91	2,963.82	986.13	503.12	137.31
Corporation Counsel	7,246.63	2,824.57	3,826.02	246.53	196.81	5.18
Central Courts	230,605.06	193,356.39	22,525.02	-	13,546.78	389.27
Sheriff's Office	278,343.10	49,872.58	95,488.82	4,437.56	3,998.62	336.16
Child Support	26,181.29	7,019.26	17,432.64	493.06	582.12	56.35
Human Services-Administration	17,999.44	3,010.32	11,127.79	1,047.76	867.64	35.46
Human Services-Economic Support	47,975.77	5,095.81	39,230.17	739.59	1,417.88	36.27
Human Services-Health Services	38,476.79	10,407.16	17,190.14	4,684.10	4,461.54	805.82
Human Services-Workforce Solutions	12,685.22	5,116.89	4,445.73	739.59	2,052.67	330.33
Human Services-Youth and Family	111,464.80	59,482.17	34,056.96	1,171.02	15,857.52	99.52
Human Services-Aging	9,102.26	5,644.39	511.93	739.59	1,848.93	170.28
Human Services-Detention Center	15,737.71	1,592.51	13,337.18	-	509.77	42.49
Ridgewood Care Center	105,592.87	41,356.72	50,841.60	9,614.72	2,842.69	57.65
Communications	47,062.55	7,504.07	37,748.26	739.59	528.07	16.19
Jail	109,097.86	20,277.86	83,633.55	1,479.19	1,657.66	151.56
Jail Alternatives	-	-	-	-	-	-
Register of Deeds	12,056.85	3,056.43	5,200.15	1,232.66	1,646.57	675.56
County Clerk	9,088.64	3,119.67	3,152.42	1,725.72	769.23	263.62
District Attorney	18,997.07	10,476.19	6,978.44	-	719.33	14.25
Victim Witness	4,997.57	1,138.26	3,718.24	-	77.62	1.30
Victim Advocate	2,309.91	969.63	1,266.36	-	70.69	3.24
Emergency Management	3,123.08	1,264.73	754.43	986.13	92.86	4.53
Planning & Development Services	24,597.13	4,805.98	4,445.73	14,052.29	870.41	259.08
Harbor / Marina	141.45	84.32	-	-	5.54	-
UW Extension	5,608.44	5,122.16	-	-	378.38	19.43
Parks	30,015.78	21,563.67	4,378.37	1,232.66	2,281.36	403.52
Pritchard Park	-	-	-	-	-	-
Golf Courses	593.48	274.03	-	246.53	55.44	17.49
Highway	38,944.75	6,207.72	24,553.88	5,916.75	1,778.24	68.01
Highway Shop Operations	31,349.37	16,462.59	4,571.02	5,916.75	4,376.99	22.02
Land Conservation	4,920.94	2,634.86	1,481.91	493.06	245.32	33.68
Lakeshores Library	-	-	-	-	-	-
Veterans Service	2,603.12	368.88	1,859.12	246.53	98.41	0.65
Medical Examiner	8,977.44	7,609.47	754.43	-	535.00	16.19
Courts & Judicial	-	-	-	-	-	-
Other Departments	88,429.36	35,475.72	15,708.23	7,889.00	6,414.42	1,907.51
	1,456,006.40	593,506.57	543,489.90	79,103.02	75,104.15	6,414.79

DEPARTMENT 7
FISCAL 2017

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Copier Pool Support	Departmental Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Buildings & Facilities	68.16	-
County Executive	37.92	-
Finance Department	202.31	-
Printing & Mail Services	-	-
Human Resources	74.52	-
Information Technology	38.31	-
County Treasurer	152.15	-
Corporation Counsel	147.51	-
Central Courts	787.61	-
Sheriff's Office	1,808.27	122,401.08
Child Support	597.85	-
Human Services-Administration	1,910.47	-
Human Services-Economic Support	1,456.04	-
Human Services-Health Services	928.04	-
Human Services-Workforce Solutions	-	-
Human Services-Youth and Family	797.60	-
Human Services-Aging	187.13	-
Human Services-Detention Center	255.76	-
Ridgewood Care Center	879.48	-
Communications	526.36	-
Jail	1,264.02	634.02
Jail Alternatives	-	-
Register of Deeds	245.47	-
County Clerk	57.97	-
District Attorney	808.85	-
Victim Witness	62.16	-
Victim Advocate	-	-
Emergency Management	20.40	-
Planning & Development Services	163.64	-
Harbor / Marina	51.59	-
UW Extension	88.47	-
Parks	156.20	-
Pritchard Park	-	-
Golf Courses	-	-
Highway	420.14	-
Highway Shop Operations	-	-
Land Conservation	32.11	-
Lakeshores Library	-	-
Veterans Service	29.53	-
Medical Examiner	62.36	-
Courts & Judicial	-	-
Other Departments	35.53	20,998.95
	14,353.91	144,034.05

**DEPARTMENT 8
FISCAL 2017**

**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 printing charges by department during 2017.
- **Postage/Mail**: Costs related to the delivery/processing of mail have been allocated based on postage charges by department during 2017.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 8
FISCAL 2017**

**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	-	-	-	-
Fringe Benefits	-	-	-	-
C/S-Shredding	3,405.00		3,405.00	-
C/S-Courier	21,058.00		-	21,058.00
C/S-Ricoh	120,060.37	10,805.43	58,421.38	50,833.56
C/S-Mail Pickup	3,750.00		-	3,750.00
Equipment Repairs	2,681.99		2,681.99	-
Leases	142,091.84		142,091.84	-
Lease-Postage Meter	644.22		-	644.22
Maintenance Agreements	113,280.18		113,280.18	-
M/C-Folder Stuffer	7,359.00		-	7,359.00
MC Postage Machine	1,422.00		-	1,422.00
MC-Hydraulic Paper Cutter	1,328.00		1,328.00	-
Software Subscription	2,127.88	2,127.88	-	-
Telephone	130.97	130.97	-	-
Office Supplies	533.46	533.46	-	-
Off Supp-Ink Mail Machine	4,741.98		-	4,741.98
Off Supp-Toner Envelope Printer	251.16		251.16	-
Paper	241.50		241.50	-
Printing-Scrap	556.94		556.94	-
Postage	28,936.83		-	28,936.83
Postage-Billable	(421.51)		-	(421.51)
Equipment	13,522.09		13,522.09	-
Materials	644.63		232.00	412.63
Materials-NeoPost Folder	329.00		-	329.00
Total Expenditures	468,675.53	13,597.74	336,012.08	119,065.71
Cost Adjustments:				
TVCCOG Revenue	(19,166.38)		(19,166.38)	
Copier Pool Revenues	(296,813.22)		(296,813.22)	
Sale of County Property	(275.00)	(275.00)		
Total Cost Adjustments	(316,254.60)	(275.00)	(315,979.60)	-
General & Administrative Allocation	(0.00)	(13,322.74)	9,837.01	3,485.74
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	4,156.08	-	3,068.69	1,087.39

**DEPARTMENT 8
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
PRINTING & MAIL SERVICES
DEPARTMENTAL COSTS BY FUNCTION**

Department: Printing & Mail Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
Equipment Depreciation	33,585.75	-	32,340.19	1,245.56
Insurance & Employee Activity	226.84	-	167.49	59.35
Audit & Consulting Services	863.77	-	637.78	226.00
Buildings & Facilities	14,326.13	-	10,577.87	3,748.26
County Executive	231.21	-	170.71	60.49
Finance Department	6,650.09	-	4,910.17	1,739.92
Total 1st Allocation	60,039.87	-	51,872.90	8,166.97
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	212,460.80	-	81,742.38	130,718.42
2nd Allocation				
Building Depreciation	5.82	-	4.30	1.52
Equipment Depreciation	60.29	-	58.05	2.24
Insurance & Employee Activity	70.25	-	51.87	18.38
Audit & Consulting Services	3.81	-	2.81	1.00
Buildings & Facilities	12,735.90	-	9,403.70	3,332.20
County Executive	60.87	-	44.94	15.93
Finance Department	949.71	-	701.23	248.48
Printing & Mail Services	20,735.66	-	15,310.42	5,425.24
Human Resources	396.44	-	292.72	103.72
Information Technology	5,178.07	-	3,823.29	1,354.78
County Treasurer	100.86	-	74.47	26.39
Corporation Counsel	692.95	-	511.65	181.30
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	40,990.62	-	30,279.45	10,711.17
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	40,990.62	-	30,279.45	10,711.17
Total Incoming Costs	101,030.49	-	82,152.35	18,878.14
Total Allocated Cost	\$ 253,451.42	\$ -	\$ 112,021.83	\$ 141,429.59

**DEPARTMENT 8
FISCAL 2017**

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

**Department: Printing & Mail Services
Function: Printing Services**

Total 1st Tier Allocation	\$ 81,742.38
Total 2nd Tier Allocation	<u>30,279.45</u>
Total Allocated Cost	\$ 112,021.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	1.54	0.00%	0.79	-	0.79		0.79
Buildings & Facilities	37.81	0.02%	19.36	-	19.36		19.36
County Executive	241.08	0.15%	123.45	-	123.45	-	123.45
Finance Department	2,170.36	1.36%	1,111.35	-	1,111.35	-	1,111.35
Human Resources	102.88	0.06%	52.68	-	52.68	19.82	72.50
Information Technology	52.80	0.03%	27.04	-	27.04	10.17	37.21
County Treasurer	2,131.32	1.34%	1,091.36	-	1,091.36	410.57	1,501.93
Corporation Counsel	125.59	0.08%	64.31	-	64.31	24.19	88.50
Central Courts	9,529.06	5.97%	4,879.42	-	4,879.42	1,835.64	6,715.06
Sheriff's Office	2,603.77	1.63%	1,333.28	-	1,333.28	501.58	1,834.86
Child Support	3,422.59	2.14%	1,752.56	-	1,752.56	659.31	2,411.87
Human Services-Administration	3,529.22	2.21%	1,807.16	-	1,807.16	679.85	2,487.01
Human Services-Economic Support	11,986.49	7.51%	6,137.76	-	6,137.76	2,309.03	8,446.79
Human Services-Health Services	3,929.70	2.46%	2,012.23	-	2,012.23	757.00	2,769.23
Human Services-Workforce Solutions	289.11	0.18%	148.04	-	148.04	55.69	203.73
Human Services-Youth and Family	2,273.22	1.42%	1,164.02	-	1,164.02	437.90	1,601.92
Human Services-Aging	16,868.14	10.57%	8,637.44	-	8,637.44	3,249.41	11,886.86
Human Services-Detention Center	141.09	0.09%	72.25	-	72.25	27.18	99.43
Ridgewood Care Center	2,704.23	1.69%	1,384.72	-	1,384.72	520.93	1,905.65
Communications	593.75	0.37%	304.03	-	304.03	114.38	418.41
Jail	7,428.90	4.65%	3,804.02	-	3,804.02	1,431.07	5,235.09
Register of Deeds	318.05	0.20%	162.86	-	162.86	61.27	224.13
County Clerk	54,249.02	33.98%	27,778.57	-	27,778.57	10,450.32	38,228.89
District Attorney	3,946.80	2.47%	2,020.99	-	2,020.99	760.30	2,781.28
Victim Witness	269.07	0.17%	137.78	-	137.78	51.83	189.61
Victim Advocate	315.80	0.20%	161.71	-	161.71	60.83	222.54
Emergency Management	378.18	0.24%	193.65	-	193.65	72.85	266.50
Planning & Development Services	1,310.96	0.82%	671.29	-	671.29	252.54	923.82
Harbor / Marina	806.69	0.51%	413.07	-	413.07	155.40	568.47
UW Extension	2,167.03	1.36%	1,109.64	-	1,109.64	417.45	1,527.09
Parks	1,505.40	0.94%	770.85	-	770.85	289.99	1,060.84
Highway	1,409.01	0.88%	721.49	-	721.49	271.43	992.92
Land Conservation	50.40	0.03%	25.81	-	25.81	9.71	35.52
Veterans Service	154.54	0.10%	79.13	-	79.13	29.77	108.90
Medical Examiner	48.58	0.03%	24.88	-	24.88	9.36	34.23
Other Departments	22,543.25	14.12%	11,543.42	-	11,543.42	4,342.65	15,886.07
Total	159,635.43	100.00%	81,742.38	-	81,742.38	30,279.45	112,021.83

Allocation Basis: Printing Charges by Department During 2017

Allocation Source: Accounting Records & Reports

**DEPARTMENT 8
FISCAL 2017**

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

Department: Printing & Mail Services
Function: Postage/Mail

Total 1st Tier Allocation \$ 130,718.42
Total 2nd Tier Allocation 10,711.17

Total Allocated Cost \$ 141,429.59

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	20.71	0.01%	14.84	-	14.84	-	14.84
County Executive	147.22	0.08%	105.50	-	105.50	-	105.50
Finance Department	8,258.77	4.53%	5,918.10	-	5,918.10	-	5,918.10
Printing & Mail Services	28,936.83	15.86%	20,735.66	-	20,735.66	-	20,735.66
Human Resources	1,264.08	0.69%	905.82	-	905.82	93.34	999.16
Information Technology	163.54	0.09%	117.19	-	117.19	12.08	129.27
County Treasurer	5,809.37	3.18%	4,162.90	-	4,162.90	428.98	4,591.88
Corporation Counsel	706.14	0.39%	506.01	-	506.01	52.14	558.15
Central Courts	46,815.82	25.66%	33,547.46	-	33,547.46	3,456.97	37,004.43
Sheriff's Office	7,491.49	4.11%	5,368.28	-	5,368.28	553.19	5,921.47
Child Support	24,345.45	13.35%	17,445.56	-	17,445.56	1,797.72	19,243.27
Human Services-Administration	1,694.68	0.93%	1,214.38	-	1,214.38	125.14	1,339.52
Human Services-Economic Support	9,662.80	5.30%	6,924.21	-	6,924.21	713.52	7,637.73
Human Services-Health Services	2,482.07	1.36%	1,778.61	-	1,778.61	183.28	1,961.89
Human Services-Youth and Family	6,640.24	3.64%	4,758.29	-	4,758.29	490.33	5,248.62
Human Services-Aging	7,982.18	4.38%	5,719.90	-	5,719.90	589.42	6,309.32
Human Services-Detention Center	154.51	0.08%	110.72	-	110.72	11.41	122.13
Ridgewood Care Center	4,277.41	2.34%	3,065.12	-	3,065.12	315.85	3,380.98
Jail	368.75	0.20%	264.24	-	264.24	27.23	291.47
Register of Deeds	4,127.41	2.26%	2,957.64	-	2,957.64	304.78	3,262.41
County Clerk	6,871.60	3.77%	4,924.08	-	4,924.08	507.41	5,431.49
District Attorney	2,496.75	1.37%	1,789.13	-	1,789.13	184.36	1,973.50
Victim Witness	2,894.11	1.59%	2,073.87	-	2,073.87	213.71	2,287.58
Victim Advocate	688.36	0.38%	493.27	-	493.27	50.83	544.10
Emergency Management	3.67	0.00%	2.63	-	2.63	0.27	2.90
Planning & Development Services	2,608.00	1.43%	1,868.85	-	1,868.85	192.58	2,061.43
Harbor / Marina	1,233.45	0.68%	883.87	-	883.87	91.08	974.95
UW Extension	2,139.49	1.17%	1,533.12	-	1,533.12	157.98	1,691.11
Parks	188.70	0.10%	135.22	-	135.22	13.93	149.15
Highway	505.24	0.28%	362.05	-	362.05	37.31	399.35
Land Conservation	404.13	0.22%	289.59	-	289.59	29.84	319.43
Veterans Service	898.59	0.49%	643.92	-	643.92	66.35	710.27
Medical Examiner	37.44	0.02%	26.83	-	26.83	2.76	29.59
Other Departments	99.88	0.05%	71.57	-	71.57	7.38	78.95
Total	182,418.88	100.00%	130,718.42	-	130,718.42	10,711.17	141,429.59

Allocation Basis: Postage Charges by Department During 2017

Allocation Source: Accounting Records & Reports

DEPARTMENT 8
FISCAL 2017

RACINE COUNTY, WISCONSIN
PRINTING & MAIL SERVICES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Printing & Mail Services

Grantee Department	Total	Printing Services	Postage/Mail
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Buildings & Facilities	34.20	19.36	14.84
County Executive	228.94	123.45	105.50
Finance Department	7,029.45	1,111.35	5,918.10
Printing & Mail Services	20,735.66	-	20,735.66
Human Resources	1,071.66	72.50	999.16
Information Technology	166.47	37.21	129.27
County Treasurer	6,093.80	1,501.93	4,591.88
Corporation Counsel	646.65	88.50	558.15
Central Courts	43,719.49	6,715.06	37,004.43
Sheriff's Office	7,756.32	1,834.86	5,921.47
Child Support	21,655.15	2,411.87	19,243.27
Human Services-Administration	3,826.53	2,487.01	1,339.52
Human Services-Economic Support	16,084.52	8,446.79	7,637.73
Human Services-Health Services	4,731.12	2,769.23	1,961.89
Human Services-Workforce Solutions	203.73	203.73	-
Human Services-Youth and Family	6,850.54	1,601.92	5,248.62
Human Services-Aging	18,196.18	11,886.86	6,309.32
Human Services-Detention Center	221.56	99.43	122.13
Ridgewood Care Center	5,286.63	1,905.65	3,380.98
Communications	418.41	418.41	-
Jail	5,526.56	5,235.09	291.47
Jail Alternatives	-	-	-
Register of Deeds	3,486.54	224.13	3,262.41
County Clerk	43,660.38	38,228.89	5,431.49
District Attorney	4,754.78	2,781.28	1,973.50
Victim Witness	2,477.19	189.61	2,287.58
Victim Advocate	766.64	222.54	544.10
Emergency Management	269.40	266.50	2.90
Planning & Development Services	2,985.25	923.82	2,061.43
Harbor / Marina	1,543.42	568.47	974.95
UW Extension	3,218.20	1,527.09	1,691.11
Parks	1,210.00	1,060.84	149.15
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	1,392.27	992.92	399.35
Highway Shop Operations	-	-	-
Land Conservation	354.95	35.52	319.43
Lakeshores Library	-	-	-
Veterans Service	819.17	108.90	710.27
Medical Examiner	63.83	34.23	29.59
Courts & Judicial	-	-	-
Other Departments	15,965.01	15,886.07	78.95
	253,450.63	112,021.04	141,429.59

**DEPARTMENT 9
FISCAL 2017**

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

The Human Resources Department is responsible for recruitment and selection, salary administration, insurance and fringe benefits, worker's compensation, equal employment/affirmative action, personnel records and transactions, employee safety and health, labor contract negotiations, grievance processing, leave programs, orientation and development, training and other related employee and labor relations functions.

Human Resources staff members serve as consultants to managers and supervisors to handle corrective action, staff development, and employee relation issues on a daily basis. Human Resources staff actively encourages positive employee relations and open communication.

Costs for this department have been functionalized as follows based on Personnel Activity Reports (PARs) completed for activity during 2017:

- **Personnel Administration**: Costs associated with the daily activities of personnel functions and services for Racine County have been allocated based on the number of full-time equivalent County employees and contracted FTE (weighted at 30%) by department.
- **Payroll Services**: Payroll related services provided by Human Resources have been allocated based on the number of Payroll Disbursements by Department during 2017.
- **Department Specific**: Costs related to testing or other services benefiting specific departments have been allocated directly to the respective department(s).

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 9
FISCAL 2017**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Expenditures:					
Salaries & Wages	389,963.89	90,861.59	271,804.83	27,297.47	-
Fringe Benefits	123,963.65	28,883.53	86,402.66	8,677.46	-
Tuition Reimbursement	2,311.39				2,311.39
Medical Services	16,677.98		7,637.98		9,040.00
Software Subscriptions	1,458.96	1,458.96			
Civil Service Testing	8,730.75				8,730.75
Per Diems	1,500.00				1,500.00
Telephone	1,077.54	1,077.54			
Public Liability Expense	5,959.93	5,959.93			
Travel/Mileage	426.21	426.21			
Travel-Civil Service Related	177.82				177.82
Training	65,864.19		65,864.19		
Discretionary Account	24.60	24.60			
Recruitment / Advertising	61.50		61.50		
Office Supplies	701.57	701.57			
Copy Cost	1,208.89	1,208.89			
Printing	102.88	102.88			
Publications	212.32	212.32			
Postage	1,264.08	1,264.08			
Dues	260.00	260.00			
Equipment	1,087.00		1,087.00		
Materials	250.00	250.00			
Total Expenditures	623,285.15	132,692.10	432,858.17	35,974.93	21,759.96
Disallowed / Capitalized	-	-			
General & Administrative Allocation	(0.00)	(132,692.10)	120,582.00	12,110.10	-
Incoming Costs					
1st Allocation					
Building Depreciation	4,742.07		4,309.29	432.78	-
Equipment Depreciation	-		-	-	-
Insurance & Employee Activity	286.28		260.15	26.13	-
Audit & Consulting Services	1,024.59		931.08	93.51	-
Buildings & Facilities	16,346.04		14,854.23	1,491.82	-
County Executive	8,248.33		7,495.55	752.78	-
Finance Department	6,949.02		6,314.82	634.20	-
Printing & Mail Services	958.50		871.02	87.48	-
Total 1st Allocation	38,554.84	-	35,036.14	3,518.69	-

**DEPARTMENT 9
FISCAL 2017**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	661,839.99	-	588,476.30	51,603.72	21,759.96
2nd Allocation					
Building Depreciation	6.64		6.03	0.61	-
Equipment Depreciation	-		-	-	-
Insurance & Employee Activity	81.52		74.08	7.44	-
Audit & Consulting Services	4.62		4.20	0.42	-
Buildings & Facilities	14,531.59		13,205.37	1,326.22	-
County Executive	1,970.96		1,791.08	179.88	-
Finance Department	909.30		826.31	82.99	-
Printing & Mail Services	113.16		102.83	10.33	-
Human Resources	3,625.55		3,294.67	330.88	-
Information Technology	13,119.91		11,922.52	1,197.38	-
County Treasurer	2.19		1.99	0.20	-
Corporation Counsel	31,599.15		28,715.26	2,883.89	-
Central Courts	-		-	-	-
Sheriff's Office	-		-	-	-
Total 2nd Allocation	65,964.60	-	59,944.36	6,020.24	-
General & Administrative Allocation	-	-			
Unallocated	-				
Total 2nd Tier Allocation	65,964.60	-	59,944.36	6,020.24	-
Total Incoming Costs	104,519.44	-	94,980.50	9,538.93	-
Total Allocated Cost	\$ 727,804.59	\$ -	\$ 648,420.67	\$ 57,623.96	\$ 21,759.96

**DEPARTMENT 9
FISCAL 2017**

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

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

Total 1st Tier Allocation \$ 588,476.30
Total 2nd Tier Allocation 59,944.36

Total Allocated Cost \$ 648,420.67

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	15.300	1.72%	10,109.28	-	10,109.28		10,109.28
County Executive	2.400	0.27%	1,585.77	-	1,585.77	-	1,585.77
Finance Department	14.200	1.59%	9,382.47	-	9,382.47	-	9,382.47
Printing & Mail Services	0.600	0.07%	396.44	-	396.44	-	396.44
Human Resources	5.000	0.56%	3,303.69	-	3,303.69	-	3,303.69
Information Technology	9.200	1.03%	6,078.78	-	6,078.78	646.42	6,725.21
County Treasurer	4.300	0.48%	2,841.17	-	2,841.17	302.13	3,143.30
Corporation Counsel	5.150	0.58%	3,402.80	-	3,402.80	361.86	3,764.65
Central Courts	35.713	4.01%	23,596.91	-	23,596.91	2,509.32	26,106.23
Sheriff's Office	131.100	14.72%	86,622.64	-	86,622.64	9,211.55	95,834.19
Child Support	26.010	2.92%	17,185.77	-	17,185.77	1,827.55	19,013.33
Human Services-Administration	22.350	2.51%	14,767.48	-	14,767.48	1,570.39	16,337.87
Human Services-Economic Support	54.500	6.12%	36,010.18	-	36,010.18	3,829.36	39,839.54
Human Services-Health Services	51.520	5.78%	34,041.18	-	34,041.18	3,619.98	37,661.16
Human Services-Workforce Solutions	13.560	1.52%	8,959.60	-	8,959.60	952.77	9,912.37
Human Services-Youth and Family	56.350	6.33%	37,232.54	-	37,232.54	3,959.35	41,191.89
Human Services-Aging	16.000	1.80%	10,571.79	-	10,571.79	1,124.22	11,696.01
Human Services-Detention Center	27.450	3.08%	18,137.24	-	18,137.24	1,928.73	20,065.97
Ridgewood Care Center	105.667	11.86%	69,818.11	-	69,818.11	7,424.54	77,242.65
Communications	51.000	5.73%	33,697.60	-	33,697.60	3,583.44	37,281.04
Jail	121.550	13.65%	80,312.60	-	80,312.60	8,540.53	88,853.14
Register of Deeds	7.300	0.82%	4,823.38	-	4,823.38	512.92	5,336.31
County Clerk	4.250	0.48%	2,808.13	-	2,808.13	298.62	3,106.75
District Attorney	9.738	1.09%	6,434.26	-	6,434.26	684.23	7,118.48
Victim Witness	5.300	0.60%	3,501.91	-	3,501.91	372.40	3,874.30
Victim Advocate	1.700	0.19%	1,123.25	-	1,123.25	119.45	1,242.70
Emergency Management	1.113	0.12%	735.40	-	735.40	78.20	813.60
Planning & Development Services	6.480	0.73%	4,281.58	-	4,281.58	455.31	4,736.88
Harbor / Marina	2.613	0.29%	1,726.51	-	1,726.51	183.60	1,910.10
UW Extension	1.710	0.19%	1,129.86	-	1,129.86	120.15	1,250.01
Parks	11.504	1.29%	7,601.12	-	7,601.12	808.31	8,409.43
Highway	53.358	5.99%	35,255.61	-	35,255.61	3,749.12	39,004.74
Highway Shop Operations	9.500	1.07%	6,277.00	-	6,277.00	667.50	6,944.51
Land Conservation	2.300	0.26%	1,519.70	-	1,519.70	161.61	1,681.30
Veterans Service	2.500	0.28%	1,651.84	-	1,651.84	175.66	1,827.50
Medical Examiner	1.300	0.15%	858.96	-	858.96	91.34	950.30
Other Departments	1.050	0.12%	693.77	-	693.77	73.78	767.55
Total	890.636	100.00%	588,476.30	-	588,476.30	59,944.36	648,420.67

Allocation Basis: Number of County FTEs and Contracted Employees (weighted at 30%) by Department

Allocation Source: Accounting and Human Resources Department

**DEPARTMENT 9
FISCAL 2017**

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

Department: Human Resources
Function: Payroll

Total 1st Tier Allocation	\$ 51,603.72
Total 2nd Tier Allocation	<u>6,020.24</u>
Total Allocated Cost	\$ 57,623.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	413	1.87%	963.27		963.27	-	963.27
County Executive	66	0.30%	153.94		153.94	-	153.94
Finance Department	382	1.73%	890.97		890.97	-	890.97
Human Resources	138	0.62%	321.87		321.87	-	321.87
Information Technology	220	0.99%	513.12		513.12	62.69	575.81
County Treasurer	110	0.50%	256.56		256.56	31.35	287.91
Corporation Counsel	142	0.64%	331.20		331.20	40.47	371.66
Central Courts	836	3.78%	1,949.86		1,949.86	238.23	2,188.10
Sheriff's Office	3,544	16.02%	8,265.93		8,265.93	1,009.93	9,275.85
Child Support	647	2.92%	1,509.04		1,509.04	184.37	1,693.42
Human Services-Administration	413	1.87%	963.27		963.27	117.69	1,080.96
Human Services-Economic Support	1,456	6.58%	3,395.93		3,395.93	414.91	3,810.85
Human Services-Health Services	638	2.88%	1,488.05		1,488.05	181.81	1,669.86
Human Services-Workforce Solutions	165	0.75%	384.84		384.84	47.02	431.86
Human Services-Youth and Family	1,264	5.71%	2,948.12		2,948.12	360.20	3,308.32
Human Services-Aging	193	0.87%	450.15		450.15	55.00	505.15
Human Services-Detention Center	495	2.24%	1,154.52		1,154.52	141.06	1,295.58
Ridgewood Care Center	2,903	13.12%	6,770.87		6,770.87	827.26	7,598.14
Communications	1,401	6.33%	3,267.65		3,267.65	399.24	3,666.89
Jail	3,104	14.03%	7,239.68		7,239.68	884.54	8,124.22
Register of Deeds	193	0.87%	450.15		450.15	55.00	505.15
County Clerk	117	0.53%	272.89		272.89	33.34	306.23
District Attorney	259	1.17%	604.08		604.08	73.81	677.89
Victim Witness	138	0.62%	321.87		321.87	39.33	361.19
Victim Advocate	47	0.21%	109.62		109.62	13.39	123.01
Emergency Management	28	0.13%	65.31		65.31	7.98	73.29
Planning & Development Services	165	0.75%	384.84		384.84	47.02	431.86
Parks	250	1.13%	583.09		583.09	71.24	654.33
Highway	1,402	6.34%	3,269.99		3,269.99	399.53	3,669.51
Highway Shop Operations	261	1.18%	608.75		608.75	74.38	683.13
Land Conservation	55	0.25%	128.28		128.28	15.67	143.95
Veterans Service	69	0.31%	160.93		160.93	19.66	180.60
Medical Examiner	28	0.13%	65.31		65.31	7.98	73.29
Other Departments	583	2.64%	1,359.77		1,359.77	166.14	1,525.91
Total	22,125	100.00%	51,603.72	-	51,603.72	6,020.24	57,623.96

Allocation Basis: Payroll Disbursements by Department During 2017

Allocation Source: Finance Department Records and Reports

**DEPARTMENT 9
FISCAL 2017**

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

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

Total 1st Tier Allocation \$ 21,759.96
Total 2nd Tier Allocation -
Total Allocated Cost \$ 21,759.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance Department	1,511.39	6.95%	1,511.39		1,511.39	-	1,511.39
Information Technology	800.00	3.68%	800.00		800.00	-	800.00
Sheriff's Office	18,379.57	84.47%	18,379.57		18,379.57	-	18,379.57
Human Services-Youth and Family	69.50	0.32%	69.50		69.50	-	69.50
Human Services-Detention Center	145.50	0.67%	145.50		145.50	-	145.50
Communications	390.00	1.79%	390.00		390.00	-	390.00
Highway	464.00	2.13%	464.00		464.00	-	464.00
Total	21,759.96	100.00%	21,759.96	-	21,759.96	-	21,759.96

Allocation Basis: Direct Allocation to Benefiting Department(s)

Allocation Source: Financial Statements, Records and Reports

**DEPARTMENT 9
FISCAL 2017**

**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 & Employee Activity	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	11,072.55	10,109.28	963.27	-
County Executive	1,739.71	1,585.77	153.94	-
Finance Department	11,784.82	9,382.47	890.97	1,511.39
Printing & Mail Services	396.44	396.44	-	-
Human Resources	3,625.55	3,303.69	321.87	-
Information Technology	8,101.02	6,725.21	575.81	800.00
County Treasurer	3,431.21	3,143.30	287.91	-
Corporation Counsel	4,136.32	3,764.65	371.66	-
Central Courts	28,294.32	26,106.23	2,188.10	-
Sheriff's Office	123,489.62	95,834.19	9,275.85	18,379.57
Child Support	20,706.75	19,013.33	1,693.42	-
Human Services-Administration	17,418.83	16,337.87	1,080.96	-
Human Services-Economic Support	43,650.39	39,839.54	3,810.85	-
Human Services-Health Services	39,331.02	37,661.16	1,669.86	-
Human Services-Workforce Solutions	10,344.23	9,912.37	431.86	-
Human Services-Youth and Family	44,569.71	41,191.89	3,308.32	69.50
Human Services-Aging	12,201.16	11,696.01	505.15	-
Human Services-Detention Center	21,507.05	20,065.97	1,295.58	145.50
Ridgewood Care Center	84,840.79	77,242.65	7,598.14	-
Communications	41,337.93	37,281.04	3,666.89	390.00
Jail	96,977.36	88,853.14	8,124.22	-
Jail Alternatives	-	-	-	-
Register of Deeds	5,841.45	5,336.31	505.15	-
County Clerk	3,412.98	3,106.75	306.23	-
District Attorney	7,796.38	7,118.48	677.89	-
Victim Witness	4,235.50	3,874.30	361.19	-
Victim Advocate	1,365.72	1,242.70	123.01	-
Emergency Management	886.89	813.60	73.29	-
Planning & Development Services	5,168.75	4,736.88	431.86	-
Harbor / Marina	1,910.10	1,910.10	-	-
UW Extension	1,250.01	1,250.01	-	-
Parks	9,063.77	8,409.43	654.33	-
Pritchard Park	-	-	-	-
Golf Courses	-	-	-	-
Highway	43,138.25	39,004.74	3,669.51	464.00
Highway Shop Operations	7,627.63	6,944.51	683.13	-
Land Conservation	1,825.26	1,681.30	143.95	-
Lakeshores Library	-	-	-	-
Veterans Service	2,008.10	1,827.50	180.60	-
Medical Examiner	1,023.59	950.30	73.29	-
Courts & Judicial	-	-	-	-
Other Departments	2,293.46	767.55	1,525.91	-
	727,804.59	648,420.67	57,623.96	21,759.96

**DEPARTMENT 10
FISCAL 2017**

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

Racine County's Information Technology Department supports all forms of information and technology delivery for County operations. The Department supports the productivity, technology, infrastructure, e-mail, and voice services. The Department also provides support to the public safety communications system for the County. Cost related to the Information Technology Department have been identified and allocated as follows:

- **Computer Operations**: Costs related to the general operations of the County's technology systems have been allocated based on the number of devices by department.
- **Child Support and Human Services**: Costs identified directly benefiting the Child Support and Human Services departments have been identified based on direct charges and expenses and directly allocated to the respective departments. Amounts previously direct billed have been appropriately offset against allocated costs, thereby leaving only the indirect costs.
- **Telephone**: Costs related to the operations of the County's telecommunications system have been allocated to departments based on the number of lines supported.
- **Departmental Costs**: The IT department coordinates all hardware and software maintenance for Racine County. The costs for the support of the public safety communications systems are included in this activity. Identified cost have been appropriately allocated directly to the benefiting department or program.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 10
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION**

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Expenditures:				
Salaries & Wages	510,279.02		448,985.59	6,866.13
Fringe Benefits	168,220.24		144,615.58	3,269.93
C/S-Internet Access	20,024.35		20,024.35	-
C/S-Disaster Recovery	8,890.15		8,890.15	-
C/S-Ives Fiber	15,646.92		15,646.92	-
C/S-2nd Stage Fiber	16,063.56		16,063.56	-
C/S-Internet 2nd Access	14,537.10		14,537.10	-
PS-Technical Support	236,520.22		226,720.03	-
PS-Consultants	3,796.00		3,796.00	-
Equipment Repairs	3,630.00			-
SWM-DBU Software	567.00		567.00	-
SWM-Domain Registration	255.17		255.17	-
SWM-Email Archiving	2,770.00		2,770.00	-
SWM-Firewall	846.00		846.00	-
SWM-JD Edwards	6,154.64		-	-
SWM-Kronos	63,197.18		-	-
SWM-Logmein	1,299.99		1,299.99	-
SWM-Opmanager	880.00		880.00	-
SWM-OW Phone Accounting	689.63		-	-
SWM-Phoenix	225,268.00		-	-
SWM-Phones	(723.01)		-	-
SWM-Tangent	1,690.00		1,690.00	-
SWM-Voice Mail Ware	10,310.00		-	-
SWM-Website	8,500.00		8,500.00	-
SWM-Sophos	10,850.00		10,850.00	-
SWM-LAN Storage	3,514.68		3,514.68	-
HWM-12th Floor UPS	5,160.00		5,160.00	-
HWM-AS/400 Main	8,093.22		8,093.22	-
HWM-AT&T E911 Back-up System	16,488.60			-
HWM-AT&T E911 Primary	51,634.96			-
HWM-Fiber	15,900.18		15,900.18	-
HWM-IBM	310.00		-	-
HWM-Network CISCO	15,258.63		15,258.63	-
HWM-Router	3,348.54		-	-
HWM-Word Recorder	1,365.83		-	-
HWM- WI FI	2,863.37		2,863.37	-
Software Subscription	26,503.14		26,118.60	-
Telephone	3,008.66	2,231.66		-
Public Liability Expense	7,776.50		6,774.68	-
Travel/Mileage	5,856.73	3,958.37		-

DEPARTMENT 10
FISCAL 2017

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Training	1,988.86	1,988.86		-
Conferences	1,580.00	1,580.00		-
Office Supplies	1,156.69	1,156.69		-
Copy Cost	621.53	621.53		-
Printing	52.80	52.80		-
Postage	163.54	163.54		-
Dues	60.99	60.99		-
Supplies	9.95	9.95		-
Supplies-Technical	4,166.54	-	3,795.29	-
Supplies-Infrastructure	9,439.35	-	4,739.35	-
Equipment	8,843.38	8,843.38		-
Materials	26.61	26.61		-
Technology Refresh	17,526.46		17,526.46	-
Total Expenditures	1,542,881.90	20,694.38	1,036,681.90	10,136.06
Disallowed / Capitalized	-	-		
Cost Adjustments:				
TVCCOG Revenue	(82,253.23)		(82,253.23)	
Total Cost Adjustments	(82,253.23)	-	(82,253.23)	-
General & Administrative Allocation	0.00	(20,694.38)	18,208.62	278.46
Incoming Costs				
1st Allocation				
Building Depreciation	18,123.05	-	15,946.16	243.86
Equipment Depreciation	226,699.67	-	132,002.19	-
Insurance & Employee Activity	1,031.36	-	907.48	13.88
Audit & Consulting Services	1,714.27	-	1,508.36	23.07
Buildings & Facilities	62,470.67	-	54,966.85	840.58
County Executive	16,727.87	-	14,718.56	225.08
Finance Department	15,897.89	-	13,988.28	213.92
Printing & Mail Services	144.23	-	126.90	1.94
Human Resources	7,391.90	-	6,504.01	99.46
Total 1st Allocation	350,200.92	-	240,668.78	1,661.79

DEPARTMENT 10
FISCAL 2017

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
General & Administrative Allocation				
Unallocated	-			
Total 1st Tier Allocation	1,810,829.59	-	1,213,306.07	12,076.30
2nd Allocation				
Building Depreciation	25.38		22.33	0.34
Equipment Depreciation	406.93		236.95	-
Insurance & Employee Activity	308.00		271.00	4.14
Audit & Consulting Services	7.56		6.65	0.10
Buildings & Facilities	55,536.28		48,865.41	747.28
County Executive	4,002.79		3,521.99	53.86
Finance Department	2,146.00		1,888.23	28.88
Printing & Mail Services	22.25		19.58	0.30
Human Resources	709.12		623.94	9.54
Information Technology	29,527.81		25,981.01	397.32
County Treasurer	3.99		3.51	0.05
Corporation Counsel	3,256.65		2,865.47	43.82
Central Courts	-		-	-
Sheriff's Office	-		-	-
Total 2nd Allocation	95,952.77	-	84,306.06	1,285.63
General & Administrative Allocation				
Total 2nd Tier Allocation	95,952.77	-	84,306.06	1,285.63
Unallocated	-			
Total Incoming Costs	446,153.68	-	324,974.84	2,947.42
Total Allocated Cost	\$ 1,906,782.35	\$ -	\$ 1,297,612.13	\$ 13,361.93

DEPARTMENT 10
FISCAL 2017

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
Expenditures:		
Salaries & Wages	-	54,427.30
Fringe Benefits	-	20,334.73
C/S-Internet Access	-	-
C/S-Disaster Recovery	-	-
C/S-Ives Fiber	-	-
C/S-2nd Stage Fiber	-	-
C/S-Internet 2nd Access	-	-
PS-Technical Support	-	9,800.19
PS-Consultants	-	-
Equipment Repairs	-	3,630.00
SWM-DBU Software	-	-
SWM-Domain Registration	-	-
SWM-Email Archiving	-	-
SWM-Firewall	-	-
SWM-JD Edwards	-	6,154.64
SWM-Kronos	-	63,197.18
SWM-Logmein	-	-
SWM-Opmanager	-	-
SWM-OW Phone Accounting	689.63	-
SWM-Phoenix	-	225,268.00
SWM-Phones	(723.01)	-
SWM-Tangent	-	-
SWM-Voice Mail Ware	8,910.00	1,400.00
SWM-Website	-	-
SWM-Sophos	-	-
SWM-LAN Storage	-	-
HWM-12th Floor UPS	-	-
HWM-AS/400 Main	-	-
HWM-AT&T E911 Back-up System	-	16,488.60
HWM-AT&T E911 Primary	-	51,634.96
HWM-Fiber	-	-
HWM-IBM	310.00	-
HWM-Network CISCO	-	-
HWM-Router	-	3,348.54
HWM-Word Recorder	-	1,365.83
HWM- WI FI	-	-
Software Subscription	-	384.54
Telephone	-	777.00
Public Liability Expense	-	1,001.82
Travel/Mileage	-	1,898.36

DEPARTMENT 10
FISCAL 2017

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
Training	-	-
Conferences	-	-
Office Supplies	-	-
Copy Cost	-	-
Printing	-	-
Postage	-	-
Dues	-	-
Supplies	-	-
Supplies-Technical	-	371.25
Supplies-Infrastructure	-	4,700.00
Equipment	-	-
Materials	-	-
Technology Refresh	-	-
<hr/>		
Total Expenditures	9,186.62	466,182.94
Disallowed / Capitalized		
Cost Adjustments:		
TVCCOG Revenue		-
<hr/>		
Total Cost Adjustments	-	-
General & Administrative Allocation	-	2,207.30
Incoming Costs		
1st Allocation		
Building Depreciation	-	1,933.04
Equipment Depreciation	94,697.48	-
Insurance & Employee Activity	-	110.01
Audit & Consulting Services	-	182.85
Buildings & Facilities	-	6,663.24
County Executive	-	1,784.23
Finance Department	-	1,695.70
Printing & Mail Services	-	15.38
Human Resources	-	788.43
<hr/>		
Total 1st Allocation	94,697.48	13,172.87

DEPARTMENT 10
FISCAL 2017

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
General & Administrative Allocation		
Unallocated		
Total 1st Tier Allocation	103,884.10	481,563.11
2nd Allocation		
Building Depreciation	-	2.71
Equipment Depreciation	169.98	-
Insurance & Employee Activity	-	32.85
Audit & Consulting Services	-	0.81
Buildings & Facilities	-	5,923.60
County Executive	-	426.95
Finance Department	-	228.90
Printing & Mail Services	-	2.37
Human Resources	-	75.64
Information Technology	-	3,149.49
County Treasurer	-	0.43
Corporation Counsel	-	347.36
Central Courts	-	-
Sheriff's Office	-	-
Total 2nd Allocation	169.98	10,191.09
General & Administrative Allocation		
Total 2nd Tier Allocation	169.98	10,191.09
Unallocated		
Total Incoming Costs	94,867.46	23,363.97
Total Allocated Cost	\$ 104,054.08	\$ 491,754.21

**DEPARTMENT 10
FISCAL 2017**

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

**Department: Information Technology
Function: Computer Operations**

Total 1st Tier Allocation	\$ 1,213,306.07
Total 2nd Tier Allocation	<u>84,306.06</u>
Total Allocated Cost	\$ 1,297,612.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	9	0.93%	11,257.48	-	11,257.48	-	11,257.48
County Executive	5	0.52%	6,254.16	-	6,254.16	-	6,254.16
Finance Department	22	2.27%	27,518.28	-	27,518.28	-	27,518.28
Printing & Mail Services	4	0.41%	5,003.32	-	5,003.32	-	5,003.32
Human Resources	10	1.03%	12,508.31	-	12,508.31	-	12,508.31
Information Technology	22	2.27%	27,518.28	-	27,518.28	-	27,518.28
County Treasurer	7	0.72%	8,755.82	-	8,755.82	657.17	9,412.99
Corporation Counsel	10	1.03%	12,508.31	-	12,508.31	938.82	13,447.13
Central Courts	3	0.31%	3,752.49	-	3,752.49	281.65	4,034.14
Sheriff's Office	87	8.97%	108,822.30	-	108,822.30	8,167.74	116,990.03
Child Support	38	3.92%	47,531.58	-	47,531.58	3,567.52	51,099.10
Human Services-Administration	50	5.15%	62,541.55	-	62,541.55	4,694.10	67,235.65
Human Services-Economic Support	85	8.76%	106,320.64	-	106,320.64	7,979.97	114,300.61
Human Services-Health Services	79	8.14%	98,815.65	-	98,815.65	7,416.68	106,232.33
Human Services-Workforce Solutions	48	4.95%	60,039.89	-	60,039.89	4,506.34	64,546.23
Human Services-Youth and Family	119	12.27%	148,848.89	-	148,848.89	11,171.96	160,020.85
Human Services-Aging	56	5.77%	70,046.54	-	70,046.54	5,257.39	75,303.93
Human Services-Detention Center	12	1.24%	15,009.97	-	15,009.97	1,126.58	16,136.56
Ridgewood Care Center	88	9.07%	110,073.13	-	110,073.13	8,261.62	118,334.75
Communications	29	2.99%	36,274.10	-	36,274.10	2,722.58	38,996.68
Jail	61	6.29%	76,300.69	-	76,300.69	5,726.80	82,027.49
Register of Deeds	19	1.96%	23,765.79	-	23,765.79	1,783.76	25,549.55
County Clerk	8	0.82%	10,006.65	-	10,006.65	751.06	10,757.70
Emergency Management	12	1.24%	15,009.97	-	15,009.97	1,126.58	16,136.56
Harbor / Marina	8	0.82%	10,006.65	-	10,006.65	751.06	10,757.70
UW Extension	22	2.27%	27,518.28	-	27,518.28	2,065.40	29,583.69
Highway	41	4.23%	51,284.07	-	51,284.07	3,849.16	55,133.23
Veterans Service	3	0.31%	3,752.49	-	3,752.49	281.65	4,034.14
Medical Examiner	11	1.13%	13,759.14	-	13,759.14	1,032.70	14,791.84
Other Departments	2	0.21%	2,501.66	-	2,501.66	187.76	2,689.43
Total	970	100.00%	1,213,306.07	-	1,213,306.07	84,306.06	1,297,612.13

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

DEPARTMENT 10
FISCAL 2017

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Child Support and Human Services

Total 1st Tier Allocation \$ 12,076.30
Total 2nd Tier Allocation 1,285.63
Total Allocated Cost \$ 13,361.93

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	376.21	3.71%	448.22	(376.21)	72.01	47.72	119.73
Human Services-Administration	9,759.85	96.29%	11,628.08	(9,759.85)	1,868.23	1,237.91	3,106.14
Total	<u>10,136.06</u>	<u>100.00%</u>	<u>12,076.30</u>	<u>(10,136.06)</u>	<u>1,940.24</u>	<u>1,285.63</u>	<u>3,225.87</u>

Allocation Basis: Direct Allocation to Benefiting Department during 2017

Allocation Source: IS Department Records and Reports and Monthly Child Support Claim Reports

**DEPARTMENT 10
FISCAL 2017**

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

**Department: Information Technology
Function: Telephone**

Total 1st Tier Allocation	\$ 103,884.10
Total 2nd Tier Allocation	169.98
Total Allocated Cost	\$ 104,054.08

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	28	2.35%	2,446.39	-	2,446.39	-	2,446.39
County Executive	6	0.50%	524.23	-	524.23	-	524.23
Finance Department	15	1.26%	1,310.56	-	1,310.56	-	1,310.56
Printing & Mail Services	2	0.17%	174.74	-	174.74	-	174.74
Human Resources	7	0.59%	611.60	-	611.60	-	611.60
Information Technology	23	1.93%	2,009.53	-	2,009.53	-	2,009.53
County Treasurer	7	0.59%	611.60	-	611.60	1.07	612.67
Corporation Counsel	7	0.59%	611.60	-	611.60	1.07	612.67
Central Courts	135	11.35%	11,795.08	-	11,795.08	20.71	11,815.79
Sheriff's Office	89	7.49%	7,776.02	-	7,776.02	13.65	7,789.67
Child Support	41	3.45%	3,582.21	-	3,582.21	6.29	3,588.50
Human Services-Administration	48	4.04%	4,193.81	-	4,193.81	7.36	4,201.17
Human Services-Economic Support	106	8.92%	9,261.32	-	9,261.32	16.26	9,277.59
Human Services-Health Services	110	9.25%	9,610.81	-	9,610.81	16.88	9,627.68
Human Services-Workforce Solutions	47	3.95%	4,106.44	-	4,106.44	7.21	4,113.65
Human Services-Youth and Family	90	7.57%	7,863.39	-	7,863.39	13.81	7,877.20
Human Services-Aging	39	3.28%	3,407.47	-	3,407.47	5.98	3,413.45
Human Services-Detention Center	53	4.46%	4,630.66	-	4,630.66	8.13	4,638.79
Ridgewood Care Center	93	7.82%	8,125.50	-	8,125.50	14.27	8,139.77
Communications	4	0.34%	349.48	-	349.48	0.61	350.10
Jail	75	6.31%	6,552.82	-	6,552.82	11.51	6,564.33
Register of Deeds	11	0.93%	961.08	-	961.08	1.69	962.77
County Clerk	7	0.59%	611.60	-	611.60	1.07	612.67
District Attorney	37	3.11%	3,232.73	-	3,232.73	5.68	3,238.40
Victim Witness	11	0.93%	961.08	-	961.08	1.69	962.77
Emergency Management	17	1.43%	1,485.31	-	1,485.31	2.61	1,487.91
UW Extension	18	1.51%	1,572.68	-	1,572.68	2.76	1,575.44
Highway	46	3.87%	4,019.07	-	4,019.07	7.06	4,026.12
Veterans Service	9	0.76%	786.34	-	786.34	1.38	787.72
Medical Examiner	5	0.42%	436.85	-	436.85	0.77	437.62
Other Departments	3	0.25%	262.11	-	262.11	0.46	262.57
Total	1,189	100.00%	103,884.10	-	103,884.10	169.98	104,054.08

Allocation Basis: Number of Telecommunications Lines Supported by IS
Allocation Source: IS Department

**DEPARTMENT 10
FISCAL 2017**

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

**Department: Information Technology
Function: Departmental Costs**

Total 1st Tier Allocation \$ 481,563.11
Total 2nd Tier Allocation 10,191.09

Total Allocated Cost \$ 491,754.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<hr/> Grantee Department <hr/>							
Finance Department	51,233.62	10.99%	52,923.90	-	52,923.90	-	52,923.90
Sheriff's Office	18,118.20	3.89%	18,715.95	-	18,715.95	444.98	19,160.93
Communications	337,794.12	72.46%	348,938.52	-	348,938.52	8,296.17	357,234.70
Human Services-Detention Center	7,164.97	1.54%	7,401.35	-	7,401.35	175.97	7,577.33
Jail	51,872.03	11.13%	53,583.38	-	53,583.38	1,273.97	54,857.35
<hr/>							
Total	466,182.94	100.00%	481,563.11	-	481,563.11	10,191.09	491,754.21

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Systems and County Financial Records and Reports

DEPARTMENT 10
FISCAL 2017

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	Computer Operations	Child Support and Human Services	Telephone	Departmental Costs
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	-	-	-	-	-
Audit & Consulting Services	-	-	-	-	-
Buildings & Facilities	13,703.87	11,257.48	-	2,446.39	-
County Executive	6,778.38	6,254.16	-	524.23	-
Finance Department	81,752.75	27,518.28	-	1,310.56	52,923.90
Printing & Mail Services	5,178.07	5,003.32	-	174.74	-
Human Resources	13,119.91	12,508.31	-	611.60	-
Information Technology	29,527.81	27,518.28	-	2,009.53	-
County Treasurer	10,025.66	9,412.99	-	612.67	-
Corporation Counsel	14,059.80	13,447.13	-	612.67	-
Central Courts	15,849.93	4,034.14	-	11,815.79	-
Sheriff's Office	143,940.64	116,990.03	-	7,789.67	19,160.93
Child Support	54,807.33	51,099.10	119.73	3,588.50	-
Human Services-Administration	74,542.96	67,235.65	3,106.14	4,201.17	-
Human Services-Economic Support	123,578.19	114,300.61	-	9,277.59	-
Human Services-Health Services	115,860.01	106,232.33	-	9,627.68	-
Human Services-Workforce Solutions	68,659.87	64,546.23	-	4,113.65	-
Human Services-Youth and Family	167,898.05	160,020.85	-	7,877.20	-
Human Services-Aging	78,717.38	75,303.93	-	3,413.45	-
Human Services-Detention Center	28,352.67	16,136.56	-	4,638.79	7,577.33
Ridgewood Care Center	126,474.52	118,334.75	-	8,139.77	-
Communications	396,581.47	38,996.68	-	350.10	357,234.70
Jail	143,449.17	82,027.49	-	6,564.33	54,857.35
Jail Alternatives	-	-	-	-	-
Register of Deeds	26,512.32	25,549.55	-	962.77	-
County Clerk	11,370.38	10,757.70	-	612.67	-
District Attorney	3,238.40	-	-	3,238.40	-
Victim Witness	962.77	-	-	962.77	-
Victim Advocate	-	-	-	-	-
Emergency Management	17,624.47	16,136.56	-	1,487.91	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	10,757.70	10,757.70	-	-	-
UW Extension	31,159.13	29,583.69	-	1,575.44	-
Parks	-	-	-	-	-
Pritchard Park	-	-	-	-	-
Golf Courses	-	-	-	-	-
Highway	59,159.36	55,133.23	-	4,026.12	-
Highway Shop Operations	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	4,821.86	4,034.14	-	787.72	-
Medical Examiner	15,229.47	14,791.84	-	437.62	-
Courts & Judicial	-	-	-	-	-
Other Departments	2,952.00	2,689.43	-	262.57	-
1,896,646.29	1,297,612.13	3,225.87	104,054.08	491,754.21	

**DEPARTMENT 11
FISCAL 2017**

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

The Racine County Treasurer performs the normal duties as listed in Wisconsin Statutes. These include managing County funds, receipting all monies received, and disbursing funds. The Treasurer also collects property taxes and manages the foreclosure process for delinquent properties and collects and disburses unclaimed funds for the County and municipalities.

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

- **Receipts**: Associated costs related to the collection of non-tax funds are allocated based on the number of general receipts processed by department 2017;
- **Banking**: Associated costs related to the disbursement of funds have been allocated to departments based on the number of Accounts Payable and Payroll disbursements processed during 2017.
- **General Government**: Associated costs related to property tax collections and other similar tasks have been identified and are removed from further allocation.

Ref: 2 CFR 200 Subpart E.

**DEPARTMENT 11
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION**

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Banking	General Government
Expenditures:					
Salaries & Wages	207,484.37	137,209.41	27,595.42	82.99	42,596.54
Fringe Benefits	80,041.30	52,931.31	10,645.49	32.02	16,432.48
C/S-City of Burlington	3,226.00				3,226.00
C/S Technical Support	9,787.57	9,787.57			-
Temporary Help	3,262.50				3,262.50
Software Subscription	1,304.38	1,304.38			-
Telephone	362.08	362.08			-
Public Liability Expense	3,184.72	3,184.72			-
Advertising	1,078.87				1,078.87
Travel/Mileage	319.45	319.45			-
Conferences	1,242.74	1,242.74			-
Office Supplies	992.47	992.47			-
Paper	273.25	273.25			-
Copy	2,468.29	2,468.29			-
Printing	1,998.85	1,998.85			-
Publications	269.41	269.41			-
Postage	3,578.74	3,578.74			-
Dues	380.00	380.00			-
Over/Short Tax Accounts	9.94				9.94
Equipment	3,827.20	3,827.20			-
In Rem Expenses	83,091.84				83,091.84
Total Expenditures	408,183.97	220,129.88	38,240.91	115.01	149,698.17
Cost Adjustments:					
Treasurer's Fees	(2,495.52)	(2,495.52)			
In Rem Fees	(49,558.90)				(49,558.90)
Total Cost Adjustments	(52,054.42)	(2,495.52)	-	-	(49,558.90)
Disallowed / Capitalized	(232,056.40)				(232,056.40)
General & Administrative Allocation	-	(217,634.36)	85,460.20	257.02	131,917.13
Incoming Costs					
1st Allocation					
Building Depreciation	4,342.80		1,705.32	5.13	2,632.35
Equipment Depreciation	-		-	-	-
Insurance & Employee Activity	260.19		102.17	0.31	157.71
Audit & Consulting Services	982.55		385.83	1.16	595.56

**DEPARTMENT 11
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION**

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	Banking	General Government
Buildings & Facilities	14,969.74		5,878.29	17.68	9,073.78
County Executive	2,112.08		829.37	2.49	1,280.22
Finance Department	6,991.26		2,745.31	8.26	4,237.69
Printing & Mail Services	5,254.26		2,063.23	6.21	3,184.82
Human Resources	3,097.73		1,216.41	3.66	1,877.66
Information Technology	9,367.41		3,678.38	11.06	5,677.97
Total 1st Allocation	47,378.01	-	18,604.30	55.95	28,717.76
General & Administrative Allocation	-	-	-	-	
Unallocated	(28,717.76)				(28,717.76)
Total 1st Tier Allocation	142,733.40	-	142,305.41	427.99	0.00
2nd Allocation					
Building Depreciation	6.08		2.39	0.01	3.69
Equipment Depreciation	-		-	-	-
Insurance & Employee Activity	74.87		29.40	0.09	45.38
Audit & Consulting Services	4.45		1.75	0.01	2.70
Buildings & Facilities	13,308.07		5,225.78	15.72	8,066.57
County Executive	515.93		202.59	0.61	312.73
Finance Department	934.18		366.83	1.10	566.25
Printing & Mail Services	839.54		329.67	0.99	508.88
Human Resources	333.48		130.95	0.39	202.14
Information Technology	658.25		258.48	0.78	398.99
County Treasurer	3,030.20		1,189.89	3.58	1,836.73
Corporation Counsel	20,937.82		8,221.82	24.73	12,691.28
Central Courts	-		-	-	-
Sheriff's Office	-		-	-	-
Total 2nd Allocation	40,642.88	-	15,959.56	48.00	24,635.32
General & Administrative Allocation	-	-	-	-	
Unallocated	(24,635.32)				(24,635.32)
Total 2nd Tier Allocation	16,007.56	-	15,959.56	48.00	-
Total Incoming Costs	34,667.81	-	34,563.86	103.95	-
Total Allocated Cost	\$ 158,740.96	\$ -	\$ 158,264.97	\$ 475.98	\$ 0.00

DEPARTMENT 11
FISCAL 2017

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation \$ 142,305.41
Total 2nd Tier Allocation 15,959.56

Total Allocated Cost \$ 158,264.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	52.00	0.52%	742.81	-	742.81	-	742.81
Buildings & Facilities	32.00	0.32%	457.11	-	457.11	-	457.11
Finance Department	21.00	0.21%	299.98	-	299.98	-	299.98
Printing & Mail Services	7.00	0.07%	99.99	-	99.99	-	99.99
County Treasurer	212.00	2.13%	3,028.38	-	3,028.38	-	3,028.38
Corporation Counsel	8.00	0.08%	114.28	-	114.28	13.25	127.53
Central Courts	601.00	6.03%	8,585.18	-	8,585.18	995.20	9,580.37
Sheriff's Office	519.00	5.21%	7,413.82	-	7,413.82	859.41	8,273.24
Child Support	87.00	0.87%	1,242.78	-	1,242.78	144.06	1,386.84
Human Services-Administration	54.75	0.55%	782.09	-	782.09	90.66	872.75
Human Services-Economic Support	56.00	0.56%	799.95	-	799.95	92.73	892.68
Human Services-Health Services	1,244.10	12.49%	17,771.75	-	17,771.75	2,060.10	19,831.85
Human Services-Workforce Solutions	510.00	5.12%	7,285.26	-	7,285.26	844.51	8,129.77
Human Services-Youth and Family	153.65	1.54%	2,194.86	-	2,194.86	254.43	2,449.29
Human Services-Aging	262.90	2.64%	3,755.48	-	3,755.48	435.34	4,190.82
Human Services-Detention Center	65.60	0.66%	937.08	-	937.08	108.63	1,045.71
Ridgewood Care Center	89.00	0.89%	1,271.35	-	1,271.35	147.38	1,418.72
Communications	25.00	0.25%	357.12	-	357.12	41.40	398.52
Jail	234.00	2.35%	3,342.65	-	3,342.65	387.48	3,730.13
Register of Deeds	1,043.00	10.47%	14,899.07	-	14,899.07	1,727.10	16,626.17
County Clerk	407.00	4.09%	5,813.92	-	5,813.92	673.95	6,487.87
District Attorney	22.00	0.22%	314.27	-	314.27	36.43	350.70
Victim Witness	2.00	0.02%	28.57	-	28.57	3.31	31.88
Victim Advocate	5.00	0.05%	71.42	-	71.42	8.28	79.70
Emergency Management	7.00	0.07%	99.99	-	99.99	11.59	111.59
Planning & Development Services	400.00	4.02%	5,713.93	-	5,713.93	662.36	6,376.29
UW Extension	30.00	0.30%	428.54	-	428.54	49.68	478.22
Parks	623.00	6.25%	8,899.45	-	8,899.45	1,031.63	9,931.07
Golf Courses	27.00	0.27%	385.69	-	385.69	44.71	430.40
Highway	105.00	1.05%	1,499.91	-	1,499.91	173.87	1,673.78
Highway Shop Operations	34.00	0.34%	485.68	-	485.68	56.30	541.98
Land Conservation	52.00	0.52%	742.81	-	742.81	86.11	828.92
Veterans Service	1.00	0.01%	14.28	-	14.28	1.66	15.94
Medical Examiner	25.00	0.25%	357.12	-	357.12	41.40	398.52
Other Departments	2,945.00	29.56%	42,068.81	-	42,068.81	4,876.62	46,945.43
Total	9,962.00	100.00%	142,305.41	-	142,305.41	15,959.56	158,264.97

Allocation Basis: Number of General Receipts Processed by Department During 2017

Allocation Source: Financial Department Records and Reports

DEPARTMENT 11
FISCAL 2017

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Banking

Total 1st Tier Allocation	\$ 427.99
Total 2nd Tier Allocation	<u>48.00</u>
Total Allocated Cost	\$ 475.98

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	82.00	0.20%	0.85	-	0.85	-	0.85
Buildings & Facilities	1,192.00	2.90%	12.42	-	12.42	-	12.42
County Executive	135.00	0.33%	1.41	-	1.41	-	1.41
Finance Department	478.00	1.16%	4.98	-	4.98	-	4.98
Printing & Mail Services	83.00	0.20%	0.87	-	0.87	-	0.87
Human Resources	210.00	0.51%	2.19	-	2.19	-	2.19
Information Technology	383.00	0.93%	3.99	-	3.99	-	3.99
County Treasurer	174.00	0.42%	1.81	-	1.81	-	1.81
Corporation Counsel	199.00	0.48%	2.07	-	2.07	0.25	2.32
Central Courts	4,718.00	11.49%	49.17	-	49.17	5.91	55.08
Sheriff's Office	4,545.00	11.07%	47.37	-	47.37	5.69	53.06
Child Support	788.00	1.92%	8.21	-	8.21	0.99	9.20
Human Services-Administration	655.00	1.59%	6.83	-	6.83	0.82	7.65
Human Services-Economic Support	1,865.00	4.54%	19.44	-	19.44	2.34	21.77
Human Services-Health Services	1,474.00	3.59%	15.36	-	15.36	1.85	17.21
Human Services-Workforce Solutions	576.00	1.40%	6.00	-	6.00	0.72	6.72
Human Services-Youth and Family	6,041.00	14.71%	62.96	-	62.96	7.57	70.52
Human Services-Aging	646.00	1.57%	6.73	-	6.73	0.81	7.54
Human Services-Detention Center	623.00	1.52%	6.49	-	6.49	0.78	7.27
Ridgewood Care Center	3,733.00	9.09%	38.90	-	38.90	4.67	43.58
Communications	1,552.00	3.78%	16.17	-	16.17	1.94	18.12
Jail	3,511.00	8.55%	36.59	-	36.59	4.40	40.99
Register of Deeds	254.00	0.62%	2.65	-	2.65	0.32	2.97
County Clerk	180.00	0.44%	1.88	-	1.88	0.23	2.10
District Attorney	469.00	1.14%	4.89	-	4.89	0.59	5.48
Victim Witness	161.00	0.39%	1.68	-	1.68	0.20	1.88
Victim Advocate	66.00	0.16%	0.69	-	0.69	0.08	0.77
Emergency Management	53.00	0.13%	0.55	-	0.55	0.07	0.62
Planning & Development Services	261.00	0.64%	2.72	-	2.72	0.33	3.05
Harbor / Marina	2.00	0.00%	0.02	-	0.02	0.00	0.02
UW Extension	103.00	0.25%	1.07	-	1.07	0.13	1.20
Parks	683.00	1.66%	7.12	-	7.12	0.86	7.97
Golf Courses	6.00	0.01%	0.06	-	0.06	0.01	0.07
Highway	1,901.00	4.63%	19.81	-	19.81	2.38	22.19
Highway Shop Operations	1,583.00	3.85%	16.50	-	16.50	1.98	18.48
Land Conservation	108.00	0.26%	1.13	-	1.13	0.14	1.26
Veterans Service	99.00	0.24%	1.03	-	1.03	0.12	1.16
Medical Examiner	181.00	0.44%	1.89	-	1.89	0.23	2.11
Other Departments	1,293.00	3.15%	13.48	-	13.48	1.62	15.09
Total	41,066.00	100.00%	427.99	-	427.99	48.00	475.98

Allocation Basis: Number of AP and Payroll Disbursements by Department During 2017

Allocation Source: Financial Records and Reports

DEPARTMENT 11
FISCAL 2017

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	<u>Total</u>	<u>Receipts</u>	<u>Banking</u>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Buildings & Facilities	469.54	457.11	12.42
County Executive	1.41	-	1.41
Finance Department	304.96	299.98	4.98
Printing & Mail Services	100.86	99.99	0.87
Human Resources	2.19	-	2.19
Information Technology	3.99	-	3.99
County Treasurer	3,030.20	3,028.38	1.81
Corporation Counsel	129.85	127.53	2.32
Central Courts	9,635.45	9,580.37	55.08
Sheriff's Office	8,326.29	8,273.24	53.06
Child Support	1,396.04	1,386.84	9.20
Human Services-Administration	880.40	872.75	7.65
Human Services-Economic Support	914.45	892.68	21.77
Human Services-Health Services	19,849.06	19,831.85	17.21
Human Services-Workforce Solutions	8,136.49	8,129.77	6.72
Human Services-Youth and Family	2,519.82	2,449.29	70.52
Human Services-Aging	4,198.36	4,190.82	7.54
Human Services-Detention Center	1,052.98	1,045.71	7.27
Ridgewood Care Center	1,462.30	1,418.72	43.58
Communications	416.64	398.52	18.12
Jail	3,771.12	3,730.13	40.99
Jail Alternatives	-	-	-
Register of Deeds	16,629.14	16,626.17	2.97
County Clerk	6,489.98	6,487.87	2.10
District Attorney	356.17	350.70	5.48
Victim Witness	33.76	31.88	1.88
Victim Advocate	80.47	79.70	0.77
Emergency Management	112.20	111.59	0.62
Planning & Development Services	6,379.34	6,376.29	3.05
Harbor / Marina	0.02	-	0.02
UW Extension	479.42	478.22	1.20
Parks	9,939.04	9,931.07	7.97
Golf Courses	430.47	430.40	0.07
Highway	1,695.97	1,673.78	22.19
Highway Shop Operations	560.46	541.98	18.48
Land Conservation	830.18	828.92	1.26
Lakeshores Library	-	-	-
Veterans Service	17.10	15.94	1.16
Medical Examiner	400.63	398.52	2.11
Courts & Judicial	-	-	-
Other Departments	46,960.52	46,945.43	15.09
	157,997.29	157,522.16	475.13

**DEPARTMENT 12
FISCAL 2017**

**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 2017 as provided by the Corporation Counsel staff. Services to the County Board and related committee activity have been assigned to “Other Departments” and are appropriately excluded from further allocation.

The Corporation Counsel’s office also provides direct support to the Child Support program. The wages and fringe benefits related to these services have been identified based on the monthly expenditure reports submitted to the State of Wisconsin. These amounts have been added back to the Corporation Counsel for allocation purposes. Amounts previously direct billed to the Child Support Program have been appropriately offset against allocated costs.

Ref.: 2 CFR 200 Subpart E

DEPARTMENT 12
FISCAL 2017

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Expenditures:			
Salaries & Wages	430,674.52		430,674.52
Fringe Benefits	135,285.04		135,285.04
Computer Research	2,276.20		2,276.20
Court Costs-Filing Fee	63.00		63.00
Equipment Repairs	51.00	51.00	
Maintenance Agreements	836.50	836.50	
Maintenance Agreements	1,796.38	1,796.38	
Witness Fees	275.16	275.16	
Process Fees	150.00	150.00	
Telephone	943.34	943.34	
Public Liability Expense	5,962.53	5,962.53	
Travel/Mileage	2,675.40	2,675.40	
Training	2,587.35	2,587.35	
Conferences	109.00	109.00	
Office Supplies	929.18	929.18	
Copy Cost	2,393.03	2,393.03	
Printing	125.59	125.59	
Publications	6,514.43	6,514.43	
Postage	706.14	706.14	
Dues	2,263.75	2,263.75	
Equipment	1,881.05	1,881.05	
Total Expenditures	598,498.59	30,199.83	568,298.76
Disallowed / Capitalized	-		
General & Administrative Allocation	-	(30,199.83)	30,199.83
Cost Adjustments:			
Copies Revenue	(18.00)		(18.00)

DEPARTMENT 12
FISCAL 2017

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Prot Plcmnt/Review Att Fee	(800.00)		(800.00)
Total Cost Adjustments	(818.00)	-	(818.00)
Incoming Costs			
1st Allocation			
Building Depreciation	2,545.10		2,545.10
Equipment Depreciation	-		-
Insurance & Employee Activity	13,725.19		13,725.19
Audit & Consulting Services	1,161.07		1,161.07
Buildings & Facilities	8,773.05		8,773.05
County Executive	8,265.67		8,265.67
Finance Department	6,412.30		6,412.30
Printing & Mail Services	570.32		570.32
Human Resources	3,733.99		3,733.99
Information Technology	13,119.91		13,119.91
County Treasurer	116.35		116.35
Total 1st Allocation	58,422.95	-	58,422.95
General & Administrative Allocation	-		
Unallocated	-		
Total 1st Tier Allocation	656,103.54	-	656,103.54
2nd Allocation			
Corporation Counsel	75,833.50	-	75,833.50
Central Courts	-	-	-
Sheriff's Office	-	-	-

DEPARTMENT 12
FISCAL 2017

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Building Depreciation	3.56	-	3.56
Equipment Depreciation	-	-	-
Insurance & Employee Activity	4,243.49	-	4,243.49
Audit & Consulting Services	5.34	-	5.34
Buildings & Facilities	7,799.22	-	7,799.22
County Executive	1,975.53	-	1,975.53
Finance Department	834.33	-	834.33
Printing & Mail Services	76.34	-	76.34
Human Resources	402.32	-	402.32
Information Technology	939.89	-	939.89
County Treasurer	13.50	-	13.50
<hr/>			
Total 2nd Allocation	92,127.02	-	92,127.02
General & Administrative Allocation			
Unallocated	-		
Total 2nd Tier Allocation	92,127.02	-	92,127.02
Total Incoming Costs	150,549.96	-	150,549.96
Total Allocated Cost	\$ 748,230.55	\$ -	\$ 748,230.55

**DEPARTMENT 12
FISCAL 2017**

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

**Department: Corporation Counsel
Function: Departmental Support**

Total 1st Tier Allocation \$ 656,103.54
Total 2nd Tier Allocation 92,127.02

Total Allocated Cost \$ 748,230.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Insurance & Employee Activity	9,832.57	2.25%	14,785.82	-	14,785.82	-	14,785.82
Buildings & Facilities	460.81	0.11%	692.95	-	692.95	-	692.95
County Executive	37,975.87	8.70%	57,106.58	-	57,106.58	-	57,106.58
Finance Department	6,476.08	1.48%	9,738.47	-	9,738.47	-	9,738.47
Printing & Mail Services	460.81	0.11%	692.95	-	692.95	-	692.95
Human Resources	21,013.43	4.82%	31,599.15	-	31,599.15	-	31,599.15
Information Technology	2,165.67	0.50%	3,256.65	-	3,256.65	-	3,256.65
County Treasurer	13,923.65	3.19%	20,937.82	-	20,937.82	-	20,937.82
Corporation Counsel	50,429.27	11.56%	75,833.50	-	75,833.50	-	75,833.50
Central Courts	5,627.16	1.29%	8,461.90	-	8,461.90	1,765.89	10,227.79
Sheriff's Office	27,176.66	6.23%	40,867.16	-	40,867.16	8,528.46	49,395.62
Child Support	59,268.03	13.58%	89,124.87	(53,826.85)	35,298.02	18,599.23	53,897.25
Human Services-Administration	96,967.58	22.22%	145,815.93	-	145,815.93	30,429.93	176,245.87
Human Services-Detention Center	169.76	0.04%	255.28	-	255.28	53.27	308.55
Ridgewood Care Center	13,420.96	3.08%	20,181.90	-	20,181.90	4,211.71	24,393.60
Communications	3,562.38	0.82%	5,356.96	-	5,356.96	1,117.93	6,474.89
Jail	12,138.41	2.78%	18,253.25	-	18,253.25	3,809.22	22,062.47
Register of Deeds	2,467.16	0.57%	3,710.02	-	3,710.02	774.23	4,484.25
County Clerk	2,544.44	0.58%	3,826.23	-	3,826.23	798.48	4,624.71
District Attorney	630.57	0.14%	948.23	-	948.23	197.88	1,146.11
Emergency Management	3,232.68	0.74%	4,861.17	-	4,861.17	1,014.47	5,875.64
Planning & Development Services	3,603.68	0.83%	5,419.07	-	5,419.07	1,130.89	6,549.96
Harbor / Marina	18,015.32	4.13%	27,090.71	-	27,090.71	5,653.49	32,744.20
Parks	4,459.75	1.02%	6,706.39	-	6,706.39	1,399.54	8,105.93
Highway	7,058.65	1.62%	10,614.51	-	10,614.51	2,215.11	12,829.63
Medical Examiner	339.52	0.08%	510.56	-	510.56	106.55	617.10
Other Departments	32,887.91	7.54%	49,455.51	-	49,455.51	10,320.74	59,776.25
Total	436,308.78	100.00%	656,103.54	(53,826.85)	602,276.69	92,127.02	694,403.70

Allocation Basis: Time and Effort by Benefiting Department During 2017

Allocation Source: Analysis Provided by Corporation Counsel Staff and Monthly Child Support Expenditure Reports

DEPARTMENT 12
FISCAL 2017

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Departmental Support
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance & Employee Activity	14,785.82	14,785.82
Audit & Consulting Services	-	-
Buildings & Facilities	692.95	692.95
County Executive	57,106.58	57,106.58
Finance Department	9,738.47	9,738.47
Printing & Mail Services	692.95	692.95
Human Resources	31,599.15	31,599.15
Information Technology	3,256.65	3,256.65
County Treasurer	20,937.82	20,937.82
Corporation Counsel	75,833.50	75,833.50
Central Courts	10,227.79	10,227.79
Sheriff's Office	49,395.62	49,395.62
Child Support	53,897.25	53,897.25
Human Services-Administration	176,245.87	176,245.87
Human Services-Economic Support	-	-
Human Services-Health Services	-	-
Human Services-Workforce Solutions	-	-
Human Services-Youth and Family	-	-
Human Services-Aging	-	-
Human Services-Detention Center	308.55	308.55
Ridgewood Care Center	24,393.60	24,393.60
Communications	6,474.89	6,474.89
Jail	22,062.47	22,062.47
Jail Alternatives	-	-
Register of Deeds	4,484.25	4,484.25
County Clerk	4,624.71	4,624.71
District Attorney	1,146.11	1,146.11
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	5,875.64	5,875.64
Planning & Development Services	6,549.96	6,549.96
Harbor / Marina	32,744.20	32,744.20
UW Extension	-	-
Parks	8,105.93	8,105.93
Golf Courses	-	-
Golf Courses	-	-
Highway	12,829.63	12,829.63
Highway Shop Operations	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	617.10	617.10
Courts & Judicial	-	-
Other Departments	59,776.25	59,776.25
	694,403.70	694,403.70

**DEPARTMENT 13
FISCAL 2017**

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

The Central Courts of Racine County performs the duties normally associated with that office with regards to court administration. 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 for purposes of this plan 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 based on the amounts reported on the monthly expenditure reports submitted to the State of Wisconsin. Amounts previously direct billed to the Child Support Program have been appropriately offset against direct costs.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 13
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
CENTRAL COURTS
DEPARTMENTAL COSTS BY FUNCTION**

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Expenditures:				
Salaries & Wages	1,387,220.92		147,570.34	1,239,650.58
Fringe Benefits	550,556.29		46,979.42	503,576.87
C/S Time System	1,200.00	1,200.00	-	-
Att-Contracted	59,095.05		-	59,095.05
Att-Guardian ad Litem	255,255.11		-	255,255.11
Att-Out of Co Guardian at Litem	1,661.81		-	1,661.81
Att-Court App GAL	83,587.68			83,587.68
Att-Contract Probate	18,787.50		-	18,787.50
PS-Court Commissioners	10,429.00		-	10,429.00
PS-Social Workers	144,564.00		-	144,564.00
PS-Court Reporters	38,845.00	38,845.00	-	-
PS-Interpreters	227,914.92	227,914.92	-	-
PS-Transcripts	10,421.50	10,421.50	-	-
PS-Family Court Commissioner	231,878.80		125,792.10	106,086.70
Psychist-Chapter 51	23,465.00		-	23,465.00
Psychist-Criminal	27,340.00		-	27,340.00
Psychist-Juvenile	10,340.60		-	10,340.60
Psychist-Other	66,863.75		-	66,863.75
Psychtric-Chapter 51	57,205.60		-	57,205.60
Psychtric-Criminal	8,385.00		-	8,385.00
Psychtric-Juvenile	1,299.30		-	1,299.30
Psychtric-Other	5,189.00		-	5,189.00
Temporary Help	394,559.04		11,218.20	383,340.84
Temp Help-Scanning	36,274.22		-	36,274.22
Temp Help-Accounting	15,361.69		-	15,361.69
Temp Help-Probate	34,634.81		-	34,634.81
Equipment Repairs	1,350.00	1,350.00	-	-
Software Subscription	229.96	229.96	-	-
Witness Fees	7,326.66		-	7,326.66
Juror Exp-Food Supplies	801.25		-	801.25
Juror Exp-Meals	2,342.31		-	2,342.31
Juror Exp-Other Juror Expense	439.96		-	439.96
Juror Exp-Per Diem	48,854.00		-	48,854.00
Juror Exp-Travel	48,268.43		-	48,268.43
Juror Exp-Parking	10,200.00		-	10,200.00
Process Fees	8,423.34		-	8,423.34
Telephone	8,650.87	8,650.87	-	-
Public Liability Expense	21,227.27		2,231.34	18,995.93
Travel/Mileage	2,820.95	2,820.95	-	-

**DEPARTMENT 13
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
CENTRAL COURTS
DEPARTMENTAL COSTS BY FUNCTION**

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Travel-Attorneys	236.50		-	236.50
Training	717.09	717.09	-	-
Conferences	2,816.78	2,816.78	-	-
Office Supplies	14,471.01	14,471.01	-	-
Paper	4,939.75	4,939.75	-	-
Copy Cost	12,776.80	12,776.80	-	-
Printing	9,529.06	9,529.06	-	-
Printing - Jury	4,026.95		-	4,026.95
Publications	19,710.04	19,710.04	-	-
Postage	46,815.82	46,815.82	-	-
Postage - Jury	6,419.93		-	6,419.93
Dues	1,191.00	1,191.00	-	-
Court Ordered Expenses	731.21		-	731.21
Equipment	3,658.11	3,658.11	-	-
Equipment-Chairs	474.84	474.84	-	-
Total Expenditures	3,991,785.48	408,533.50	333,791.40	3,249,460.58
Disallowed / Capitalized	-			
General & Administrative Allocation	-	(408,533.50)	43,459.14	365,074.36
Incoming Costs				
1st Allocation				
Building Depreciation	320,503.87		34,094.69	286,409.18
Equipment Depreciation	13,468.39		1,432.75	12,035.64
Insurance & Employee Activity	14,306.41		1,521.89	12,784.51
Audit & Consulting Services	20,730.28		2,205.25	18,525.02
Buildings & Facilities	732,216.04		77,891.97	654,324.07
County Executive	7,095.71		754.83	6,340.88
Finance Department	203,002.42		21,595.07	181,407.34
Printing & Mail Services	38,426.88		4,087.79	34,339.09
Human Resources	25,546.77		2,717.62	22,829.14
Information Technology	15,547.58		1,653.93	13,893.65
County Treasurer	8,634.35		918.51	7,715.84
Corporation Counsel	8,461.90		900.16	7,561.73
Total 1st Allocation	1,407,940.58	-	149,774.46	1,258,166.12

DEPARTMENT 13
FISCAL 2017

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
General & Administrative Allocation	-			
Unallocated	-			
Total 1st Tier Allocation	5,399,726.06	-	527,025.00	4,872,701.06
2nd Allocation				
Building Depreciation	448.81	-	47.74	401.07
Equipment Depreciation	24.18	-	2.57	21.60
Insurance & Employee Activity	4,387.43	-	466.73	3,920.70
Audit & Consulting Services	83.58	-	8.89	74.69
Buildings & Facilities	513,804.10	-	54,657.66	459,146.45
County Executive	1,827.97	-	194.46	1,633.52
Finance Department	27,602.65	-	2,936.33	24,666.32
Printing & Mail Services	5,292.61	-	563.02	4,729.59
Human Resources	2,747.56	-	292.28	2,455.27
Information Technology	302.36	-	32.16	270.19
County Treasurer	1,001.10	-	106.50	894.61
Corporation Counsel	1,765.89	-	187.85	1,578.04
Central Courts	-	-	-	-
Sheriff's Office	3,247.47	-	345.46	2,902.01
Total 2nd Allocation	562,535.71	-	59,841.65	502,694.06
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	562,535.71	-	59,841.65	502,694.06
Total Incoming Costs	1,970,476.29	-	209,616.11	1,760,860.18
Total Allocated Cost	\$ 5,962,261.77	\$ -	\$ 586,866.65	\$ 5,375,395.12

DEPARTMENT 13
FISCAL 2017

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts
Function: Child Support

Total 1st Tier Allocation \$ 527,025.00
Total 2nd Tier Allocation 59,841.65
Total Allocated Cost \$ 586,866.65

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100.00	100.00%	527,025.00	(333,820.04)	193,204.96	59,841.65	253,046.61
Total	<u>100.00</u>	<u>100.00%</u>	<u>527,025.00</u>	<u>(333,820.04)</u>	<u>193,204.96</u>	<u>59,841.65</u>	<u>253,046.61</u>

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 13
FISCAL 2017

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts
Function: Central Courts Support

Total 1st Tier Allocation \$ 4,872,701.06
Total 2nd Tier Allocation 502,694.06
Total Allocated Cost \$ 5,375,395.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Courts & Judicial	100.00%	100.00%	4,872,701.06	(3,249,460.58)	1,623,240.48	502,694.06	2,125,934.54
Total	100.00%	100.00%	4,872,701.06	(3,249,460.58)	1,623,240.48	502,694.06	2,125,934.54

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

DEPARTMENT 13
FISCAL 2017

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Courts

Grantee Department	Total	Child Support	Central Courts Support
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance & Employee Activity	-	-	-
Audit & Consulting Services	-	-	-
Buildings & Facilities	-	-	-
County Executive	-	-	-
Finance Department	-	-	-
Printing & Mail Services	-	-	-
Human Resources	-	-	-
Information Technology	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Central Courts	-	-	-
Sheriff's Office	-	-	-
Child Support	253,046.61	253,046.61	-
Human Services-Administration	-	-	-
Human Services-Economic Support	-	-	-
Human Services-Health Services	-	-	-
Human Services-Workforce Solutions	-	-	-
Human Services-Youth and Family	-	-	-
Human Services-Aging	-	-	-
Human Services-Detention Center	-	-	-
Ridgewood Care Center	-	-	-
Communications	-	-	-
Jail	-	-	-
Jail Alternatives	-	-	-
Register of Deeds	-	-	-
County Clerk	-	-	-
District Attorney	-	-	-
Victim Witness	-	-	-
Victim Advocate	-	-	-
Emergency Management	-	-	-
Planning & Development Services	-	-	-
Harbor / Marina	-	-	-
UW Extension	-	-	-
Parks	-	-	-
Golf Courses	-	-	-
Golf Courses	-	-	-
Highway	-	-	-
Highway Shop Operations	-	-	-
Land Conservation	-	-	-
Lakeshores Library	-	-	-
Veterans Service	-	-	-
Medical Examiner	-	-	-
Courts & Judicial	2,125,934.54	-	2,125,934.54
Other Departments	-	-	-
	2,378,981.15	253,046.61	2,125,934.54

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

The Racine County Sheriff's Office, in addition to providing the County with its normal law enforcement services, also provides services to the Child Support Program as well as security services to the Courthouse, Law Enforcement Center, and Racine County Dennis Kornwolf Service Center (RCDKSC). Additionally, specific services are provided to Human Services and the Circuit Courts.

- **Child Support**: Costs associated with the Child Support effort have been identified and allocated directly to the Child Support Program based on the amounts reported on the monthly expenditure reports submitted to the State of Wisconsin. Amounts previously direct billed to the Child Support Program have been appropriately offset against direct costs.
- **Security Services**: Costs associated with specific services provided to Human Services (Youth and Family Division) and Central Courts have been identified based on County financial records and allocated based on effort recorded. Amounts previously direct billed to the Child Support Program have been appropriately offset against direct costs.
- **Facility Security Services**: Cost associated with building security at the Courthouse, Law Enforcement Center, and RCDKSC, including screening visitors, have been identified based on direct effort and are allocated to Buildings and Facilities for subsequent allocation based on usable square footage.
- **General Government**: Costs associated with the regular duties of the Sheriff's Office have been considered General Government and as such have been properly disallowed from further allocation.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 14
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Security Services
Expenditures:				
Salaries & Wages	9,895,659.92	255,442.05	213,788.31	195,513.07
Fringe Benefits	4,069,512.55	105,048.54	91,422.37	78,975.71
Meal Reimbursement	7,564.00	7,564.00	-	-
Clothing Allowance Deputies	53,400.00	53,400.00	-	-
C/S-Shredding	243.00	243.00	-	-
C/S HIDTA Municipalities	5,043.42	-	-	-
MS-Drug Testing	3,652.00	-	-	-
P/S-Conveyance	538,382.40	-	-	-
P/S-Records Area	54,968.46	-	-	-
P/S-LEC Security Staff	93,152.16	-	-	-
P/S-Axillary Staff	16,105.86	-	-	-
P/S-Courthouse Security Staff	91,234.18	-	-	-
P/S-DOJ Anti Heroin Munis	47,133.37	-	-	-
Vehicle Repairs	124,624.92	124,624.92	-	-
Equipment Repairs	551.00	551.00	-	-
Lease	17,448.00	-	-	-
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	249,662.15	249,662.15	-	-
Software Subscription	67,220.07	67,220.07	-	-
SS-Body Cam	148,747.90	-	-	-
Telephone	87,098.74	87,098.74	-	-
Public Liability Expense	183,754.63	-	4,321.48	-
Public Liability Expense-HIDTA	785.82	-	-	-
Vehicle Insurance	39,766.35	39,766.35	-	-
Advertising	657.24	-	-	-
Travel	19,407.95	19,407.95	-	-
Train-HIDTA	1,000.00	-	-	-
Conferences	13,975.76	13,975.76	-	-
Discretionary Account	3,568.39	-	-	-
Office Supplies	10,799.10	10,799.10	-	-
Paper	5,019.06	5,019.06	-	-
Copy Cost	7,600.25	7,600.25	-	-
Printing	1,911.04	1,911.04	-	-
Publications	1,192.48	1,192.48	-	-
Postage	7,491.49	7,491.49	-	-
Dues	3,079.00	3,079.00	-	-
Buy Money HIDTA	10,000.00	-	-	-
Uniforms	4,023.82	4,023.82	-	-
Equipment	48,338.58	-	-	-

**DEPARTMENT 14
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION**

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Security Services
Materials	32,655.75	-	-	-
Non Lapsing Expenditures	151,884.91	-	-	-
Pistol Range Expenses	10,843.08	-	-	-
Patrol Station Expenses	35,836.88	-	-	-
Internet Unit Expenses	1,738.68	-	-	-
Water Patrol Expenses	19,556.59	-	-	-
Miscellaneous Grant Expenditures	66,619.76	-	-	-
Drug Unit Expenses	252,437.07	-	-	-
Total Expenditures	16,505,347.78	1,065,120.77	309,532.16	274,488.78
Disallowed / Capitalized	(13,844,670.78)			
General & Administrative Allocation	-	(1,065,120.77)	23,620.87	21,601.69
Incoming Costs				
1st Allocation				
Building Depreciation	74,546.37	-	1,653.19	1,511.87
Equipment Depreciation	557,097.01	-	12,354.58	11,298.47
Insurance & Employee Activity	3,671.67	-	81.43	74.46
Audit & Consulting Services	5,883.90	-	130.49	119.33
Buildings & Facilities	157,924.67	-	3,502.25	3,202.87
County Executive	18,790.10	-	416.70	381.08
Finance Department	246,221.04	-	5,460.37	4,993.60
Printing & Mail Services	6,701.56	-	148.62	135.91
Human Resources	113,268.14	-	2,511.91	2,297.19
Information Technology	135,314.27	-	3,000.83	2,744.31
County Treasurer	7,461.19	-	165.46	151.32
Corporation Counsel	40,867.16	-	906.30	828.83
Central Courts	-	-	-	-
Total 1st Allocation	1,367,747.08	-	30,332.13	27,739.25
General & Administrative Allocation	-			
Unallocated	(1,140,117.39)			
Total 1st Tier Allocation	2,888,306.69	-	363,485.16	323,829.73

DEPARTMENT 14
FISCAL 2017

RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Security Services
2nd Allocation				
Building Depreciation	104.39	-	2.32	2.12
Equipment Depreciation	1,000.00	-	22.18	20.28
Insurance & Employee Activity	952.88	-	21.13	19.33
Audit & Consulting Services	24.14	-	0.54	0.49
Buildings & Facilities	58,615.75	-	1,299.90	1,188.78
County Executive	4,866.64	-	107.93	98.70
Finance Department	32,122.05	-	712.36	651.47
Printing & Mail Services	1,054.77	-	23.39	21.39
Human Resources	10,221.48	-	226.68	207.30
Information Technology	8,626.37	-	191.30	174.95
County Treasurer	865.10	-	19.19	17.55
Corporation Counsel	8,528.46	-	189.13	172.97
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	126,982.03	-	2,816.04	2,575.32
General & Administrative Allocation				
Unallocated	(105,848.83)			
Total 2nd Tier Allocation	126,982.03	-	2,816.04	2,575.32
Total Incoming Costs	248,762.90	-	33,148.17	30,314.57
Total Allocated Cost	\$ 2,909,439.89	\$ -	\$ 366,301.21	\$ 326,405.05

DEPARTMENT 14
FISCAL 2017

RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff's Office

Functions:	Facility Security Services	General Government
Expenditures:		
Salaries & Wages	1,195,088.67	8,035,827.82
Fringe Benefits	519,916.47	3,274,149.46
Meal Reimbursement	-	-
Clothing Allowance Deputies	-	-
C/S-Shredding	-	-
C/S HIDTA Municipalities	-	5,043.42
MS-Drug Testing	-	3,652.00
P/S-Conveyance	-	538,382.40
P/S-Records Area	-	54,968.46
P/S-LEC Security Staff	93,152.16	-
P/S-Axillary Staff	-	16,105.86
P/S-Courthouse Security Staff	91,234.18	-
P/S-DOJ Anti Heroin Munis	-	47,133.37
Vehicle Repairs	-	-
Equipment Repairs	-	-
Lease	-	17,448.00
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	-	-
Software Subscription	-	-
SS-Body Cam	-	148,747.90
Telephone	-	-
Public Liability Expense	-	179,433.15
Public Liability Expense-HIDTA	-	785.82
Vehicle Insurance	-	-
Advertising	-	657.24
Travel	-	-
Train-HIDTA	-	1,000.00
Conferences	-	-
Discretionary Account	-	3,568.39
Office Supplies	-	-
Paper	-	-
Copy Cost	-	-
Printing	-	-
Publications	-	-
Postage	-	-
Dues	-	-
Buy Money HIDTA	-	10,000.00
Uniforms	-	-
Equipment	-	48,338.58

DEPARTMENT 14
FISCAL 2017

RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff's Office

Functions:	Facility Security Services	General Government
Materials	-	32,655.75
Non Lapsing Expenditures	-	151,884.91
Pistol Range Expenses	-	10,843.08
Patrol Station Expenses	-	35,836.88
Internet Unit Expenses	-	1,738.68
Water Patrol Expenses	-	19,556.59
Miscellaneous Grant Expenditures	-	66,619.76
Drug Unit Expenses	-	252,437.07
<hr/>		
Total Expenditures	1,899,391.48	12,956,814.59
Disallowed / Capitalized		(13,844,670.78)
General & Administrative Allocation	132,042.01	887,856.19
Incoming Costs		
1st Allocation		
Building Depreciation	9,241.44	62,139.86
Equipment Depreciation	69,062.79	464,381.17
Insurance & Employee Activity	455.17	3,060.60
Audit & Consulting Services	729.42	4,904.66
Buildings & Facilities	19,577.77	131,641.78
County Executive	2,329.39	15,662.93
Finance Department	30,523.79	205,243.28
Printing & Mail Services	830.79	5,586.24
Human Resources	14,041.74	94,417.29
Information Technology	16,774.78	112,794.35
County Treasurer	924.96	6,219.45
Corporation Counsel	5,066.26	34,065.78
Central Courts	-	-
<hr/>		
Total 1st Allocation	169,558.31	1,140,117.39
General & Administrative Allocation		
Unallocated		(1,140,117.39)
Total 1st Tier Allocation	2,200,991.80	-

DEPARTMENT 14
FISCAL 2017

RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
DEPARTMENTAL COSTS BY FUNCTION

Department: Sheriff's Office

Functions:	Facility Security Services	General Government
2nd Allocation		
Building Depreciation	12.94	87.02
Equipment Depreciation	123.97	833.58
Insurance & Employee Activity	118.13	794.30
Audit & Consulting Services	2.99	20.12
Buildings & Facilities	7,266.54	48,860.53
County Executive	603.31	4,056.70
Finance Department	3,982.14	26,776.09
Printing & Mail Services	130.76	879.23
Human Resources	1,267.15	8,520.35
Information Technology	1,069.40	7,190.71
County Treasurer	107.25	721.13
Corporation Counsel	1,057.26	7,109.09
Central Courts	-	-
Sheriff's Office	-	-
Total 2nd Allocation	15,741.84	105,848.83
General & Administrative Allocation		
Unallocated		(105,848.83)
Total 2nd Tier Allocation	15,741.84	-
Total Incoming Costs	185,300.15	-
Total Allocated Cost	\$ 2,216,733.64	\$ 0.00

**DEPARTMENT 14
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS**

Department: Sheriff's Office
Function: Child Support

Total 1st Tier Allocation \$ 363,485.16
Total 2nd Tier Allocation 2,816.04
Total Allocated Cost \$ 366,301.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Child Support	100.00	100.00%	363,485.16	(309,532.16)	53,953.00	2,816.04	56,769.05
Total	<u>100.00</u>	<u>100.00%</u>	<u>363,485.16</u>	<u>(309,532.16)</u>	<u>53,953.00</u>	<u>2,816.04</u>	<u>56,769.05</u>

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 14
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS**

**Department: Sheriff's Office
Function: Security Services**

Total 1st Tier Allocation \$ 323,829.73
Total 2nd Tier Allocation 2,575.32
Total Allocated Cost \$ 326,405.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Central Courts	18,066.00	6.58%	21,313.47	(18,066.00)	3,247.47	-	3,247.47
Child Support	149,404.11	54.43%	176,260.36	-	176,260.36	1,500.50	177,760.87
Human Services-Youth and Family	107,018.67	38.99%	126,255.89	(107,018.67)	19,237.22	1,074.82	20,312.04
Total	274,488.78	100.00%	323,829.73	(125,084.67)	198,745.06	2,575.32	201,320.38

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

**DEPARTMENT 14
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS**

Department: Sheriff's Office
Function: Facility Security Services

Total 1st Tier Allocation \$ 2,200,991.80
Total 2nd Tier Allocation 15,741.84
Total Allocated Cost \$ 2,216,733.64

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<u>Grantee Department</u>							
Buildings & Facilities	100	100.00%	2,200,991.80	-	2,200,991.80	-	2,200,991.80
Other Departments		0.00%	-	-	-	15,741.84	15,741.84
Total	100.00	100.00%	2,200,991.80	-	2,200,991.80	15,741.84	2,216,733.64

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

**DEPARTMENT 14
FISCAL 2017**

**RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Sheriff's Office

Grantee Department	Total	Child Support	Security Services	Facility Security Services
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	2,200,991.80	-	-	2,200,991.80
County Executive	-	-	-	-
Finance Department	-	-	-	-
Printing & Mail Services	-	-	-	-
Human Resources	-	-	-	-
Information Technology	-	-	-	-
County Treasurer	-	-	-	-
Corporation Counsel	-	-	-	-
Central Courts	3,247.47	-	3,247.47	-
Sheriff's Office	-	-	-	-
Child Support	234,529.91	56,769.05	177,760.87	-
Human Services-Administration	-	-	-	-
Human Services-Economic Support	-	-	-	-
Human Services-Health Services	-	-	-	-
Human Services-Workforce Solutions	-	-	-	-
Human Services-Youth and Family	20,312.04	-	20,312.04	-
Human Services-Aging	-	-	-	-
Human Services-Detention Center	-	-	-	-
Ridgewood Care Center	-	-	-	-
Communications	-	-	-	-
Jail	-	-	-	-
Jail Alternatives	-	-	-	-
Register of Deeds	-	-	-	-
County Clerk	-	-	-	-
District Attorney	-	-	-	-
Victim Witness	-	-	-	-
Victim Advocate	-	-	-	-
Emergency Management	-	-	-	-
Planning & Development Services	-	-	-	-
Harbor / Marina	-	-	-	-
UW Extension	-	-	-	-
Parks	-	-	-	-
Golf Courses	-	-	-	-
Golf Courses	-	-	-	-
Highway	-	-	-	-
Highway Shop Operations	-	-	-	-
Land Conservation	-	-	-	-
Lakeshores Library	-	-	-	-
Veterans Service	-	-	-	-
Medical Examiner	-	-	-	-
Courts & Judicial	-	-	-	-
Other Departments	15,741.84	-	-	15,741.84
	2,474,823.06	56,769.05	201,320.38	2,216,733.64