

# CENTRAL SERVICES COST ALLOCATION PLAN

RACINE COUNTY, WISCONSIN

Based on 2018 Financials



## Sequoia Consulting Group

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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 2020 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, 2018. 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 (1<sup>st</sup> Tier Allocation) and second allocations (2<sup>nd</sup> 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, 2018 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**

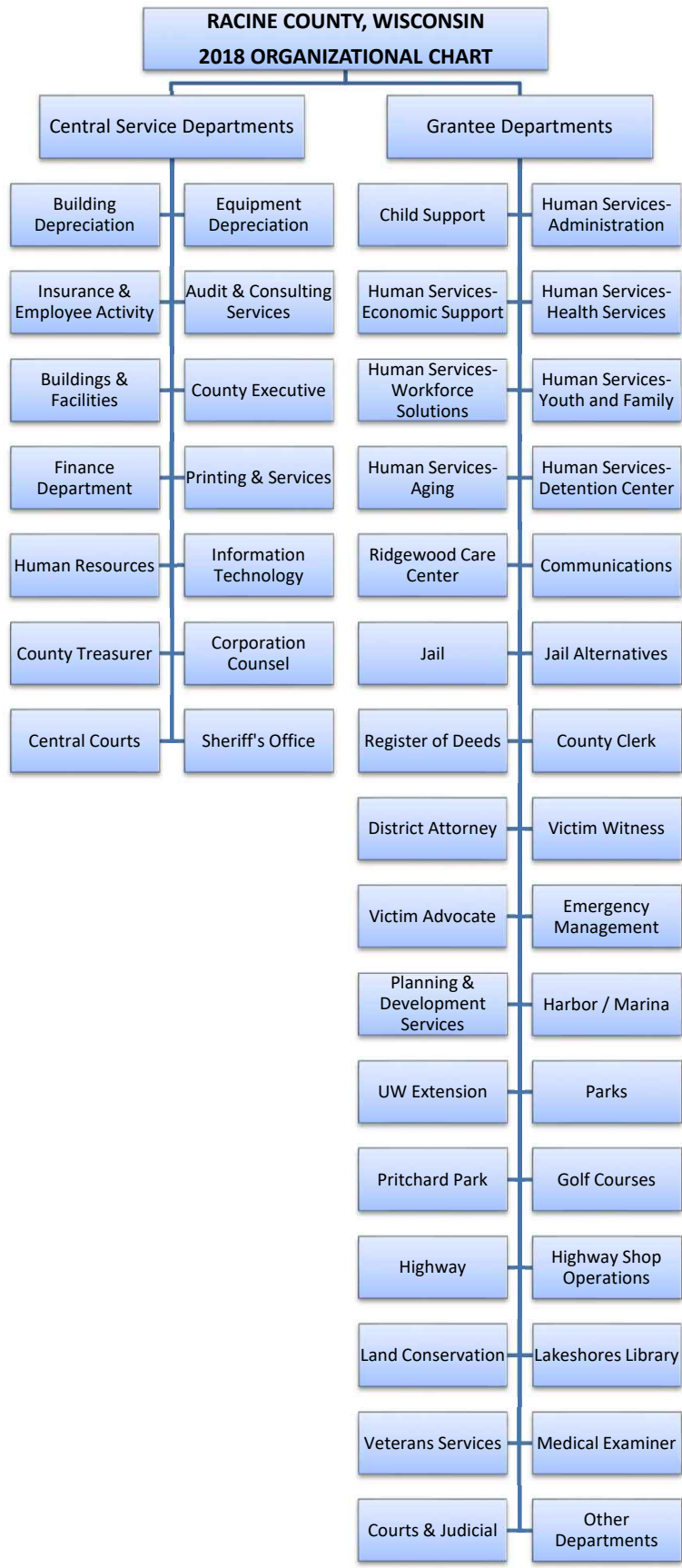
**Signature:**  \_\_\_\_\_

**Name of Official:** Brian J. Nelson

**Title:** Finance Director

**Date of Execution:** 5/30/19





**SUMMARY OF ALLOCATED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2018**

	<b>Child Support</b>	<b>Human Services- Administration</b>	<b>Human Services- Economic Support</b>	<b>Human Services- Health Services</b>	<b>Human Services- Workforce Solutions</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ 41,042	\$ 84,289	\$ 55,075	\$ 33,500	\$ 51,079
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance &amp; Employee Activity</b>	78	82	148	292	74
<b>Audit &amp; Consulting Services</b>	616	1,113	415	5,398	3,509
<b>Buildings &amp; Facilities</b>	89,677	184,483	124,355	73,197	115,640
<b>County Executive</b>	5,056	15,255	9,279	25,013	5,378
<b>Finance Department</b>	31,386	18,929	50,788	90,069	45,298
<b>Printing &amp; Mail Services</b>	19,246	1,943	494	4,127	9,404
<b>Human Resources</b>	22,300	15,993	45,174	62,319	13,052
<b>Information Technology</b>	58,203	84,479	138,711	154,115	90,777
<b>County Treasurer</b>	880	933	608	8,200	5,216
<b>Corporation Counsel</b>	47,958	193,692	-	-	-
<b>Central Courts</b>	264,539	-	-	-	-
<b>Sheriff's Office</b>	158,476	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 739,459</b>	<b>\$ 601,191</b>	<b>\$ 425,047</b>	<b>\$ 456,230</b>	<b>\$ 339,427</b>
<b>Rollforward Adjustment</b>	<b>337,474</b>	<b>(577,958)</b>	<b>-</b>	<b>180,647</b>	<b>164,200</b>
<b>Total Proposed Costs</b>	<b>\$ 1,076,933</b>	<b>\$ 23,232</b>	<b>\$ 425,047</b>	<b>\$ 636,877</b>	<b>\$ 503,627</b>

**SUMMARY OF ALLOCATED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2018**

	<b>Human Services- Youth and Family</b>	<b>Human Services- Aging</b>	<b>Human Services- Detention Center</b>	<b>Ridgewood Care Center</b>	<b>Communications</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ 43,141	\$ -	\$ 102,321	\$ -	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance &amp; Employee Activity</b>	188	90	138	-	130
<b>Audit &amp; Consulting Services</b>	22,098	2,819	744	65	910
<b>Buildings &amp; Facilities</b>	94,575	-	223,572	-	67,643
<b>County Executive</b>	17,354	6,621	8,256	-	31,493
<b>Finance Department</b>	150,241	23,901	22,244	1,203	58,775
<b>Printing &amp; Mail Services</b>	6,302	17,170	115	-	19
<b>Human Resources</b>	45,336	14,254	24,266	-	41,595
<b>Information Technology</b>	195,161	97,206	27,983	-	396,100
<b>County Treasurer</b>	1,588	3,607	544	202	318
<b>Corporation Counsel</b>	-	-	5,678	2,847	3,767
<b>Central Courts</b>	-	-	-	-	-
<b>Sheriff's Office</b>	19,333	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 595,318</b>	<b>\$ 165,667</b>	<b>\$ 415,860</b>	<b>\$ 4,317</b>	<b>\$ 600,750</b>
<b>Rollforward Adjustment</b>	-	-	<b>239,334</b>	<b>(458,397)</b>	<b>269,253</b>
<b>Total Proposed Costs</b>	<b>\$ 595,318</b>	<b>\$ 165,667</b>	<b>\$ 655,194</b>	<b>\$ (454,080)</b>	<b>\$ 870,003</b>

**SUMMARY OF ALLOCATED COSTS  
 RACINE COUNTY, WISCONSIN  
 FISCAL YEAR 2018**

	<b>Jail</b>	<b>Jail Alternatives</b>	<b>Register of Deeds</b>	<b>County Clerk</b>	<b>District Attorney</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ 667,666	\$ 2,352	\$ 19,094	\$ 5,504	\$ 19,299
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance &amp; Employee Activity</b>	63,276	222	2,398	696	2,435
<b>Audit &amp; Consulting Services</b>	2,117	-	526	384	986
<b>Buildings &amp; Facilities</b>	1,950,047	6,880	119,636	34,486	120,924
<b>County Executive</b>	22,253	-	3,605	3,016	4,254
<b>Finance Department</b>	133,858	-	15,421	11,528	26,045
<b>Printing &amp; Mail Services</b>	6,526	-	2,865	44,380	3,720
<b>Human Resources</b>	100,427	-	5,936	3,468	9,815
<b>Information Technology</b>	156,068	-	28,309	12,129	2,621
<b>County Treasurer</b>	2,652	-	1,835	3,893	414
<b>Corporation Counsel</b>	21,382	-	5,039	4,424	3,305
<b>Central Courts</b>	-	-	-	-	-
<b>Sheriff's Office</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 3,126,273</b>	<b>\$ 9,453</b>	<b>\$ 204,664</b>	<b>\$ 123,907</b>	<b>\$ 193,817</b>
<b>Rollforward Adjustment</b>	<b>665,308</b>	<b>3,558</b>	<b>78,085</b>	<b>50,257</b>	<b>80,158</b>
<b>Total Proposed Costs</b>	<b>\$ 3,791,581</b>	<b>\$ 13,011</b>	<b>\$ 282,750</b>	<b>\$ 174,164</b>	<b>\$ 273,974</b>

**SUMMARY OF ALLOCATED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2018**

	Victim Witness	Victim Advocate	Emergency Management	Planning & Development Services	Harbor / Marina
Central Service Departments					
<b>Building Depreciation</b>	\$ 10,686	\$ 770	\$ 8,552	\$ -	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance &amp; Employee Activity</b>	1,346	100	809	20	18
<b>Audit &amp; Consulting Services</b>	106	126	142	499	65
<b>Buildings &amp; Facilities</b>	66,955	4,825	25,017	-	-
<b>County Executive</b>	944	267	15,481	10,663	3,717
<b>Finance Department</b>	6,029	3,306	3,754	14,875	1,151
<b>Printing &amp; Mail Services</b>	2,238	744	-	1,915	1,842
<b>Human Resources</b>	4,307	1,388	902	5,666	1,974
<b>Information Technology</b>	824	-	8,526	-	13,055
<b>County Treasurer</b>	32	42	85	5,410	-
<b>Corporation Counsel</b>	-	-	7,940	16,457	22,339
<b>Central Courts</b>	-	-	-	-	-
<b>Sheriff's Office</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 93,464</b>	<b>\$ 11,570</b>	<b>\$ 71,208</b>	<b>\$ 55,504</b>	<b>\$ 44,162</b>
<b>Rollforward Adjustment</b>	<b>38,973</b>	<b>5,757</b>	<b>19,110</b>	<b>10,091</b>	<b>12,391</b>
<b>Total Proposed Costs</b>	<b>\$ 132,438</b>	<b>\$ 17,327</b>	<b>\$ 90,318</b>	<b>\$ 65,596</b>	<b>\$ 56,553</b>

**SUMMARY OF ALLOCATED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2018**

	<b>UW Extension</b>	<b>Parks</b>	<b>Pritchard Park</b>	<b>Golf Courses</b>	<b>Highway</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ 5,851	\$ -	\$ -	\$ -	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance &amp; Employee Activity</b>	1,622	37	-	-	152
<b>Audit &amp; Consulting Services</b>	506	2,264	212	129	2,832
<b>Buildings &amp; Facilities</b>	17,766	-	883	-	-
<b>County Executive</b>	8,067	14,278	-	-	21,342
<b>Finance Department</b>	7,296	17,112	878	2,759	52,492
<b>Printing &amp; Mail Services</b>	2,113	354	-	-	737
<b>Human Resources</b>	1,133	8,422	-	-	45,232
<b>Information Technology</b>	27,458	-	-	-	66,417
<b>County Treasurer</b>	318	7,107	202	223	1,156
<b>Corporation Counsel</b>	-	11,877	-	-	12,397
<b>Central Courts</b>	-	-	-	-	-
<b>Sheriff's Office</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 72,130</b>	<b>\$ 61,450</b>	<b>\$ 2,175</b>	<b>\$ 3,110</b>	<b>\$ 202,757</b>
<b>Rollforward Adjustment</b>	<b>1,734</b>	<b>20,915</b>	<b>-</b>	<b>3,110</b>	<b>(47,455)</b>
<b>Total Proposed Costs</b>	<b>\$ 73,864</b>	<b>\$ 82,365</b>	<b>\$ 2,175</b>	<b>\$ 6,221</b>	<b>\$ 155,302</b>

**SUMMARY OF ALLOCATED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2018**

	Highway Shop Operations	Land Conservation	Lakeshores Library	Veterans Service	Medical Examiner
Central Service Departments					
<b>Building Depreciation</b>	\$ -	\$ -	\$ -	\$ 2,024	\$ 959
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance &amp; Employee Activity</b>	24	8	-	6	124
<b>Audit &amp; Consulting Services</b>	7,157	341	-	181	783
<b>Buildings &amp; Facilities</b>	-	-	-	4,423	6,010
<b>County Executive</b>	1,494	2,819	-	2,740	5,951
<b>Finance Department</b>	43,127	8,381	-	5,216	11,859
<b>Printing &amp; Mail Services</b>	-	498	-	589	137
<b>Human Resources</b>	7,749	2,448	-	2,040	1,044
<b>Information Technology</b>	-	-	-	4,951	16,331
<b>County Treasurer</b>	446	721	-	11	149
<b>Corporation Counsel</b>	-	-	-	-	2,203
<b>Central Courts</b>	-	-	-	-	-
<b>Sheriff's Office</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 59,996</b>	<b>\$ 15,216</b>	<b>\$ -</b>	<b>\$ 22,180</b>	<b>\$ 45,549</b>
<b>Rollforward Adjustment</b>	<b>-</b>	<b>9,267</b>	<b>(1,687)</b>	<b>12,958</b>	<b>14,474</b>
<b>Total Proposed Costs</b>	<b>\$ 59,996</b>	<b>\$ 24,483</b>	<b>\$ (1,687)</b>	<b>\$ 35,139</b>	<b>\$ 60,023</b>

**SUMMARY OF ALLOCATED COSTS  
 RACINE COUNTY, WISCONSIN  
 FISCAL YEAR 2018**

	<b>Courts &amp; Judicial</b>	<b>Other Departments</b>	<b>Total Allocated Costs</b>
Central Service Departments			
<b>Building Depreciation</b>	\$ -	\$ 30,542	\$ 1,183,746
<b>Equipment Depreciation</b>	-	-	-
<b>Insurance &amp; Employee Activity</b>	-	3,860	78,374
<b>Audit &amp; Consulting Services</b>	-	3,243	60,286
<b>Buildings &amp; Facilities</b>	-	194,449	3,525,441
<b>County Executive</b>	-	3,499	248,096
<b>Finance Department</b>	-	111,725	969,647
<b>Printing &amp; Mail Services</b>	-	11,001	138,479
<b>Human Resources</b>	-	1,652	487,891
<b>Information Technology</b>	-	3,126	1,582,549
<b>County Treasurer</b>	-	32,820	79,609
<b>Corporation Counsel</b>	-	45,539	406,844
<b>Central Courts</b>	2,075,175	-	2,339,715
<b>Sheriff's Office</b>	-	22,870	200,679
<b>Total Allocated Costs</b>	<b>\$ 2,075,175</b>	<b>\$ 464,326</b>	<b>\$ 11,301,355</b>
<b>Rollforward Adjustment</b>	<b>656,570</b>	<b>(41,254)</b>	<b>1,104,126</b>
<b>Total Proposed Costs</b>	<b>\$ 2,731,746</b>	<b>\$ 423,072</b>	<b>\$ 12,405,481</b>



**SCHEDULE OF FIXED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2018**

<u>Grantee Department</u>	<u>Final Costs 2018</u>	<u>Fixed Costs 2016</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	739,459	401,985	337,474	<b>1,076,933</b>
Human Services-Administration	601,191	1,179,149	(577,958)	<b>23,232</b>
Human Services-Economic Support	425,047	-	-	<b>425,047</b>
Human Services-Health Services	456,230	275,583	180,647	<b>636,877</b>
Human Services-Workforce Solutions	339,427	175,227	164,200	<b>503,627</b>
Human Services-Youth and Family	595,318	-	-	<b>595,318</b>
Human Services-Aging	165,667	-	-	<b>165,667</b>
Human Services-Detention Center	415,860	176,526	239,334	<b>655,194</b>
Ridgewood Care Center	4,317	462,714	(458,397)	<b>(454,080)</b>
Communications	600,750	331,497	269,253	<b>870,003</b>
Jail	3,126,273	2,460,965	665,308	<b>3,791,581</b>
Jail Alternatives	9,453	5,895	3,558	<b>13,011</b>
Register of Deeds	204,664	126,579	78,085	<b>282,750</b>
County Clerk	123,907	73,650	50,257	<b>174,164</b>
District Attorney	193,817	113,659	80,158	<b>273,974</b>
Victim Witness	93,464	54,491	38,973	<b>132,438</b>
Victim Advocate	11,570	5,813	5,757	<b>17,327</b>
Emergency Management	71,208	52,098	19,110	<b>90,318</b>
Planning & Development Services	55,504	45,413	10,091	<b>65,596</b>
Harbor / Marina	44,162	31,771	12,391	<b>56,553</b>
UW Extension	72,130	70,396	1,734	<b>73,864</b>
Parks	61,450	40,535	20,915	<b>82,365</b>
Pritchard Park	2,175	-	-	<b>2,175</b>
Golf Courses	3,110	-	3,110	<b>6,221</b>
Highway	202,757	250,212	(47,455)	<b>155,302</b>
Highway Shop Operations	59,996	-	-	<b>59,996</b>
Land Conservation	15,216	5,949	9,267	<b>24,483</b>
Lakeshores Library	-	1,687	(1,687)	<b>(1,687)</b>
Veterans Service	22,180	9,222	12,958	<b>35,139</b>
Medical Examiner	45,549	31,075	14,474	<b>60,023</b>
Courts & Judicial	2,075,175	1,418,605	656,570	<b>2,731,746</b>
Other Departments	464,326	505,580	(41,254)	<b>423,072</b>
<b>Total</b>	<b>11,301,355</b>	<b>8,306,276</b>	<b>1,746,875</b>	<b>13,048,230</b>

**SCHEDULE OF DEPARTMENTAL COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2018**

<b>Central Service Department</b>	<b>Expenditures</b>	<b>Cost Adjustments</b>	<b>Disallowed / Capitalized</b>	<b>Direct Billings</b>	<b>Total Allocated Costs</b>
Building Depreciation	\$ -	\$ 1,601,172	\$ -	\$ -	\$ 1,601,172
Equipment Depreciation	-	907,433	-	-	907,433
Insurance & Employee Activity	104,914	(1,980)	-	-	102,934
Audit & Consulting Services	-	98,105	-	-	98,105
Buildings & Facilities	3,620,011	(788,904)	(23,468)	(3,091)	2,804,548
County Executive	1,847,184	-	(1,520,699)	-	326,485
Finance Department	1,223,724	(100,777)	-	-	1,122,947
Printing & Mail Services	504,708	(371,383)	-	-	133,325
Human Resources	585,780	-	-	-	585,780
Information Technology	1,874,902	(45,197)	-	(3,027)	1,826,678
County Treasurer	483,369	(33,856)	(373,473)	-	76,040
Corporation Counsel	526,562	(914)	-	(51,345)	474,303
Central Courts	4,343,952	-	-	(4,007,310)	336,642
Sheriff's Office	17,840,148	-	(15,072,927)	(453,733)	2,313,488
less unallocated Incoming costs					(1,408,524)
<b>Total</b>	<b>\$ 32,955,252</b>	<b>\$ 1,263,699</b>	<b>\$ (16,990,567)</b>	<b>\$ (4,518,506)</b>	<b>\$ 11,301,355</b>

**SCHEDULE OF ALLOCATION BASIS  
 RACINE COUNTY, WISCONSIN  
 FISCAL YEAR 2018**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>
<b>1</b>	<b>Building Depreciation</b>	
	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 (WRCS)	Usable square footage by Benefiting Department
<b>2</b>	<b>Equipment Depreciation</b>	
Equipment Depreciation	Equipment Depreciation and Interest Expense by Department in 2018	
<b>3</b>	<b>Insurance &amp; Employee Activity</b>	
	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
<b>4</b>	<b>Audit &amp; Consulting Services</b>	
	General Audit Services	Total Payroll, Accounts Payable, and General Receipt Transactions Processed by Department During 2018
	Cost Allocation Plan	Central Service Functions Analyzed During Preparation of 2017 Indirect Cost Allocation Plan
<b>5</b>	<b>Buildings &amp; Facilities</b>	
	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 (WRCS)	Usable square footage by Benefiting Department
	Other Buildings	Direct Allocation to Benefiting Department
<b>6</b>	<b>County Executive</b>	
	General Oversight	Number of FTE, Including County Board and Contracted Employees
	Department Specific	Time and Effort Analysis of Departmental Support FY2018
	General Government	Unallocated
<b>7</b>	<b>Finance Department</b>	
	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 2018 with Reduced Weighting Applied at 35% for Highway and Parks
	Purchasing	Purchase Orders by Department During 2018
	Audit	Total Payroll, Accounts Payable, and General Receipt Transactions Processed by Department During 2018
	Copier Pool Support	Copy Charges by Department During 2018

**SCHEDULE OF ALLOCATION BASIS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2018**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>
	Departmental Support	Direct Allocation to Benefiting Departments
<b>8</b>	<b>Printing &amp; Mail Services</b> Printing Services Postage/Mail	Printing Charges by Department During 2018 Postage Charges by Department During 2018
<b>9</b>	<b>Human Resources</b> Personnel Administration  Payroll Department Specific	Number of County FTEs and Contracted Employees (weighted at 30%) by Department Payroll Disbursements by Department During 2018 Direct Allocation to Benefiting Department(s)
<b>10</b>	<b>Information Technology</b> Computer Operations Child Support and Human Services Telephone Departmental Costs	Number of PC Devices by Department Direct Allocation to Benefiting Department During 2018 Number of Telecommunications Lines Supported by IS Direct Allocation to Benefiting Department
<b>11</b>	<b>County Treasurer</b> Receipts General Government	Number of General Receipts Processed by Department During 2018 Unallocated
<b>12</b>	<b>Corporation Counsel</b> Departmental Support	Time and Effort by Benefiting Department During 2018
<b>13</b>	<b>Central Courts</b> Child Support Central Courts Support	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
<b>14</b>	<b>Sheriff's Office</b> 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 2018**

**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 (RCDKSC) 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 \$216,490.29 was recorded for 2018 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 \$584,064.68 was recorded for 2018 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 \$385,151.24 was recorded for 2018 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 \$12,828.34 for 2018 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 2018**

**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 (WRCSC)
<b>Cost Adjustments:</b>					
Building Depreciation	1,198,534.55	216,490.29	584,064.68	385,151.24	12,828.34
Interest Expense	402,637.75	34,070.58	348,397.26	16,971.31	3,198.60
<b>Total Cost Adjustments</b>	<b>\$ 1,601,172.30</b>	<b>\$ 250,560.87</b>	<b>\$ 932,461.94</b>	<b>\$ 402,122.55</b>	<b>\$ 16,026.94</b>
<b>Incoming Costs</b>					
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 1,601,172.30</b>	<b>\$ 250,560.87</b>	<b>\$ 932,461.94</b>	<b>\$ 402,122.55</b>	<b>\$ 16,026.94</b>
<b>2nd Allocation</b>					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	-	-	-	-	-
Audit & Consulting Services	662.79	103.72	385.98	166.45	6.63
Buildings & Facilities	-	-	-	-	-
County Executive	-	-	-	-	-
Finance Department	-	-	-	-	-
Printing & Mail Services	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Technology	-	-	-	-	-
County Treasurer	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>662.79</b>	<b>103.72</b>	<b>385.98</b>	<b>166.45</b>	<b>6.63</b>
<b>Total 2nd Tier Allocation</b>	<b>\$ 662.79</b>	<b>\$ 103.72</b>	<b>\$ 385.98</b>	<b>\$ 166.45</b>	<b>\$ 6.63</b>
Unallocated	-	-	-	-	-
Total Incoming Costs	662.79	103.72	385.98	166.45	6.63
<b>Total Allocated Cost</b>	<b>\$ 1,601,835.09</b>	<b>\$ 250,664.59</b>	<b>\$ 932,847.92</b>	<b>\$ 402,289.00</b>	<b>\$ 16,033.57</b>

**DEPARTMENT 1  
FISCAL 2018**

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

Department: Building Depreciation  
Function: Courthouse

Total 1st Tier Allocation \$ 250,560.87  
Total 2nd Tier Allocation \$ 103.72  
**Total Allocated Cost \$ 250,664.59**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	1,359.50	1.75%	4,397.08	-	4,397.08	1.82	4,398.90
County Executive	429.84	0.55%	1,390.24	-	1,390.24	0.58	1,390.82
Finance Department	3,147.50	4.06%	10,180.08	-	10,180.08	4.21	10,184.29
Printing & Mail Services	1,246.50	1.61%	4,031.60	-	4,031.60	1.67	4,033.27
Human Resources	1,422.25	1.84%	4,600.04	-	4,600.04	1.90	4,601.94
Information Technology	6,035.50	7.79%	19,520.84	-	19,520.84	8.08	19,528.92
County Treasurer	1,302.50	1.68%	4,212.72	-	4,212.72	1.74	4,214.47
Corporation Counsel	689.22	0.89%	2,229.18	-	2,229.18	0.92	2,230.10
Central Courts	34,993.75	45.17%	113,181.59	-	113,181.59	46.85	113,228.44
Register of Deeds	5,901.00	7.62%	19,085.82	-	19,085.82	7.90	19,093.72
County Clerk	1,701.00	2.20%	5,501.61	-	5,501.61	2.28	5,503.88
District Attorney	5,964.50	7.70%	19,291.20	-	19,291.20	7.99	19,299.19
Victim Witness	3,302.50	4.26%	10,681.40	-	10,681.40	4.42	10,685.82
Victim Advocate	238.00	0.31%	769.77	-	769.77	0.32	770.09
Medical Examiner	296.44	0.38%	958.79	-	958.79	0.40	959.18
Other Departments	9,439.00	12.18%	30,528.91	-	30,528.91	12.64	30,541.55
<b>Total</b>	<b>77,469.00</b>	<b>100.00%</b>	<b>\$ 250,560.87</b>	<b>\$ -</b>	<b>\$ 250,560.87</b>	<b>\$ 103.72</b>	<b>\$ 250,664.59</b>

Allocation Basis: Usable square footage by Benefiting Department

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



**DEPARTMENT 1  
FISCAL 2018**

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

Department: Building Depreciation  
Function: Law Enforcement Center

Total 1st Tier Allocation	\$ 932,461.94
Total 2nd Tier Allocation	<u>385.98</u>
<b>Total Allocated Cost</b>	<b>\$ 932,847.92</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Central Courts	43,542.77	19.96%	186,107.36	-	186,107.36	77.04	186,184.39
Sheriff's Office	15,925.00	7.30%	68,065.48	-	68,065.48	28.18	68,093.66
Jail	156,146.50	71.57%	667,390.07	-	667,390.07	276.26	667,666.33
Jail Alternatives	550.00	0.25%	2,350.77	-	2,350.77	0.97	2,351.74
Emergency Management	2,000.00	0.92%	8,548.26	-	8,548.26	3.54	8,551.79
<b>Total</b>	<b>218,164.27</b>	<b>100.00%</b>	<b>\$ 932,461.94</b>	<b>\$ -</b>	<b>\$ 932,461.94</b>	<b>\$ 385.98</b>	<b>\$ 932,847.92</b>

Allocation Basis: Usable square footage by Benefiting Department

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



**DEPARTMENT 1  
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 402,122.55  
Total 2nd Tier Allocation 166.45  

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Total Allocated Cost \$ 402,289.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	9,327.00	10.202%	41,025.10	-	41,025.10	16.98	41,042.09
Human Services-Administration	19,072.00	20.861%	83,888.79	-	83,888.79	34.73	83,923.52
Human Services-Economic Support	11,444.00	12.518%	50,336.79	-	50,336.79	20.84	50,357.63
Human Services-Health Services	7,613.00	8.327%	33,486.02	-	33,486.02	13.86	33,499.88
Human Services-Workforce Solutions	10,532.00	11.520%	46,325.33	-	46,325.33	19.18	46,344.51
Human Services-Youth and Family	9,721.00	10.633%	42,758.13	-	42,758.13	17.70	42,775.82
Human Services-Detention Center	23,253.00	25.435%	102,279.05	-	102,279.05	42.34	102,321.39
Veterans Service	460.00	0.503%	2,023.32	-	2,023.32	0.84	2,024.16
<b>Total</b>	<b>91,422.00</b>	<b>100.00%</b>	<b>\$ 402,122.55</b>	<b>\$ -</b>	<b>\$ 402,122.55</b>	<b>\$ 166.45</b>	<b>\$ 402,289.00</b>

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1  
FISCAL 2018**

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

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

Total 1st Tier Allocation           \$ 16,026.94  
Total 2nd Tier Allocation           6.63  

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Total Allocated Cost               \$ 16,033.57

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Human Services-Administration	250.00	2.281%	365.51	-	365.51	0.15	365.66
Human Services-Economic Support	3,225.00	29.420%	4,715.10	-	4,715.10	1.95	4,717.05
Human Services-Workforce Solutions	3,237.00	29.529%	4,732.64	-	4,732.64	1.96	4,734.60
Human Services-Youth and Family	250.00	2.281%	365.51	-	365.51	0.15	365.66
UW Extension	4,000.00	36.490%	5,848.18	-	5,848.18	2.42	5,850.60
<b>Total</b>	<b>10,962.00</b>	<b>100.00%</b>	<b>\$ 16,026.94</b>	<b>\$ -</b>	<b>\$ 16,026.94</b>	<b>\$ 6.63</b>	<b>\$ 16,033.57</b>

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1  
FISCAL 2018**

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

Department: Building Depreciation

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	4,398.90	4,398.90	-	-	-
County Executive	1,390.82	1,390.82	-	-	-
Finance Department	10,184.29	10,184.29	-	-	-
Printing & Mail Services	4,033.27	4,033.27	-	-	-
Human Resources	4,601.94	4,601.94	-	-	-
Information Technology	19,528.92	19,528.92	-	-	-
County Treasurer	4,214.47	4,214.47	-	-	-
Corporation Counsel	2,230.10	2,230.10	-	-	-
Central Courts	299,412.83	113,228.44	186,184.39	-	-
Sheriff's Office	68,093.66	-	68,093.66	-	-
Child Support	41,042.09	-	-	41,042.09	-
Human Services-Administration	84,289.18	-	-	83,923.52	365.66
Human Services-Economic Support	55,074.68	-	-	50,357.63	4,717.05
Human Services-Health Services	33,499.88	-	-	33,499.88	-
Human Services-Workforce Solutions	51,079.11	-	-	46,344.51	4,734.60
Human Services-Youth and Family	43,141.49	-	-	42,775.82	365.66
Human Services-Aging	-	-	-	-	-
Human Services-Detention Center	102,321.39	-	-	102,321.39	-
Ridgewood Care Center	-	-	-	-	-
Communications	-	-	-	-	-
Jail	667,666.33	-	667,666.33	-	-
Jail Alternatives	2,351.74	-	2,351.74	-	-
Register of Deeds	19,093.72	19,093.72	-	-	-
County Clerk	5,503.88	5,503.88	-	-	-
District Attorney	19,299.19	19,299.19	-	-	-
Victim Witness	10,685.82	10,685.82	-	-	-
Victim Advocate	770.09	770.09	-	-	-
Emergency Management	8,551.79	-	8,551.79	-	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	-	-	-	-	-
UW Extension	5,850.60	-	-	-	5,850.60
Parks	-	-	-	-	-
Pritchard Park	-	-	-	-	-
Golf Courses	-	-	-	-	-
Highway	-	-	-	-	-
Highway Shop Operations	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	2,024.16	-	-	2,024.16	-
Medical Examiner	2,024.16	-	-	2,024.16	-
Courts & Judicial	959.18	959.18	-	-	-
Other Departments	-	-	-	-	-
<b>Total</b>	<b>\$ 1,573,317.71</b>	<b>\$ 220,123.04</b>	<b>\$ 932,847.92</b>	<b>\$ 404,313.17</b>	<b>\$ 16,033.57</b>

**DEPARTMENT 2  
FISCAL 2018**

**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 \$906,630.04 was recorded as 2018 depreciation expense for the Central Services Departments, plus allowable debt service on Print Shop equipment of \$802.86. Associated costs have been allocated to benefiting departments.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
<b>Cost Adjustments:</b>		
Equipment Use Charge	906,630.04	906,630.04
Interest Expense	802.86	802.86
<b>Total Cost Adjustments</b>	<b>\$ 907,432.90</b>	<b>\$ 907,432.90</b>
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 907,432.90</b>	<b>\$ 907,432.90</b>
2nd Allocation		
Equipment Depreciation	-	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	165.70	165.70
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	-	-
Human Resources	-	-
Information Technology	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff's Office	-	-
Building Depreciation	-	-
Total 2nd Allocation	165.70	165.70
<b>Total 2nd Tier Allocation</b>	<b>\$ 165.70</b>	<b>\$ 165.70</b>
Unallocated	-	-
Total Incoming Costs	165.70	165.70
<b>Total Allocated Cost</b>	<b>\$ 907,598.60</b>	<b>\$ 907,598.60</b>



**DEPARTMENT 2  
FISCAL 2018**

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

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

Total 1st Tier Allocation           \$ 907,432.90  
Total 2nd Tier Allocation            165.70  

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Total Allocated Cost                \$ 907,598.60

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
<b>Grantee Department</b>							
Buildings & Facilities	56,670.04	6.25%	56,670.04	-	56,670.04	10.35	56,680.39
Finance Department	87,721.99	9.67%	87,721.99	-	87,721.99	16.02	87,738.01
Printing & Mail Services	24,560.10	2.71%	24,560.10	-	24,560.10	4.48	24,564.58
Information Technology	225,886.76	24.89%	225,886.76	-	225,886.76	41.25	225,928.01
Central Courts	11,202.29	1.23%	11,202.29	-	11,202.29	2.05	11,204.34
Sheriff's Office	501,391.72	55.25%	501,391.72	-	501,391.72	91.55	501,483.27
<b>Total</b>	<b>907,432.90</b>	<b>100.00%</b>	<b>\$ 907,432.90</b>	<b>\$ -</b>	<b>\$ 907,432.90</b>	<b>\$ 165.70</b>	<b>\$ 907,598.60</b>

Allocation Basis: Equipment Depreciation and Interest Expense by Department in 2018

Allocation Source: County Financial Records and Reports

DEPARTMENT 2  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

<u>Grantee Department</u>	Total	Equipment Depreciation
Building Depreciation	-	-
Equipment Depreciation	-	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	-	-
Buildings & Facilities	56,680.39	56,680.39
County Executive	-	-
Finance Department	87,738.01	87,738.01
Printing & Mail Services	24,564.58	24,564.58
Human Resources	-	-
Information Technology	225,928.01	225,928.01
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	11,204.34	11,204.34
Sheriff's Office	501,483.27	501,483.27
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	-	-
<b>Total</b>	<b>\$ 907,598.60</b>	<b>\$ 907,598.60</b>



**DEPARTMENT 3  
FISCAL 2018**

**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, including contracted 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 2018.

Ref.: 2 CFR 200 Subpart E.



**DEPARTMENT 3  
FISCAL 2018**

**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
<b>Expenditures:</b>					
Insurance - Fire & Extended	103,038.97		103,038.97		
Insurance - Employee	1,875.00			1,875.00	
<b>Total Expenditures</b>	<b>\$ 104,913.97</b>	<b>\$ -</b>	<b>\$ 103,038.97</b>	<b>\$ 1,875.00</b>	<b>\$ -</b>
<b>Cost Adjustments:</b>					
Employee Activity Fees	(7,745.70)				(7,745.70)
Vending Machine Revenue	(8,072.16)				(8,072.16)
Employee Activity Expenses	13,837.58				13,837.58
<b>Total Cost Adjustments</b>	<b>\$ (1,980.28)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (1,980.28)</b>
Disallowed / Capitalized	-				
General & Administrative Allocation	-	-	-	-	-
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>\$ 102,933.69</b>	<b>\$ -</b>	<b>\$ 103,038.97</b>	<b>\$ 1,875.00</b>	<b>\$ (1,980.28)</b>
<b>2nd Allocation</b>					
Insurance & Employee Activity	-		-	-	-
Audit & Consulting Services	890.71		772.86	14.06	103.79
Buildings & Facilities	-		-	-	-
County Executive	-		-	-	-
Finance Department	4,661.56		4,044.77	73.60	543.19
Printing & Mail Services	0.05		0.04	0.00	0.01
Human Resources	-		-	-	-
Information Technology	-		-	-	-
County Treasurer	1,213.38		1,052.83	19.16	141.39
Corporation Counsel	13,654.89		11,848.15	215.60	1,591.14
Central Courts	-		-	-	-
Sheriff's Office	-		-	-	-

DEPARTMENT 3  
FISCAL 2018

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	20,420.59	-	17,718.64	322.43	2,379.52
<b>Total 2nd Tier Allocation</b>	<b>\$ 20,420.59</b>	<b>\$ -</b>	<b>\$ 17,718.64</b>	<b>\$ 322.43</b>	<b>\$ 2,379.52</b>
Unallocated	-				
Total Incoming Costs	20,420.59	-	17,718.64	322.43	2,379.52
<b>Total Allocated Cost</b>	<b>\$ 123,354.28</b>	<b>\$ -</b>	<b>\$ 120,757.61</b>	<b>\$ 2,197.43</b>	<b>\$ 399.24</b>

DEPARTMENT 3  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
INSURANCE & EMPLOYEE ACTIVITY  
FUNCTIONAL COSTS ALLOCATIONS

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

Total 1st Tier Allocation \$ 103,038.97  
Total 2nd Tier Allocation 17,718.64  

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Total Allocated Cost \$ 120,757.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	1,359.50	0.45%	467.51	-	467.51	80.39	547.90
County Executive	429.84	0.14%	147.81	-	147.81	25.42	173.23
Finance Department	3,147.50	1.05%	1,082.37	-	1,082.37	186.13	1,268.50
Printing & Mail Services	1,246.50	0.42%	428.65	-	428.65	73.71	502.36
Human Resources	1,422.25	0.47%	489.09	-	489.09	84.10	573.19
Information Technology	6,035.50	2.01%	2,075.51	-	2,075.51	356.91	2,432.42
County Treasurer	1,302.50	0.43%	447.91	-	447.91	77.02	524.93
Corporation Counsel	689.22	0.23%	237.01	-	237.01	40.76	277.77
Central Courts	78,536.52	26.21%	27,007.42	-	27,007.42	4,644.21	31,651.63
Sheriff's Office	15,925.00	5.31%	5,476.35	-	5,476.35	941.72	6,418.06
Jail	156,146.50	52.11%	53,696.22	-	53,696.22	9,233.64	62,929.86
Jail Alternatives	550.00	0.18%	189.14	-	189.14	32.52	221.66
Register of Deeds	5,901.00	1.97%	2,029.26	-	2,029.26	348.95	2,378.21
County Clerk	1,701.00	0.57%	584.95	-	584.95	100.59	685.53
District Attorney	5,964.50	1.99%	2,051.09	-	2,051.09	352.71	2,403.80
Victim Witness	3,302.50	1.10%	1,135.68	-	1,135.68	195.29	1,330.97
Victim Advocate	238.00	0.08%	81.84	-	81.84	14.07	95.92
Emergency Management	2,000.00	0.67%	687.77	-	687.77	118.27	806.04
UW Extension	4,000.00	1.33%	1,375.53	-	1,375.53	236.54	1,612.07
Medical Examiner	296.44	0.10%	101.94	-	101.94	17.53	119.47
Other Departments	9,439.00	3.15%	3,245.92	-	3,245.92	558.17	3,804.09
<b>Total</b>	<b>299,633.27</b>	<b>100.00%</b>	<b>\$ 103,038.97</b>	<b>\$ -</b>	<b>\$ 103,038.97</b>	<b>\$ 17,718.64</b>	<b>\$ 120,757.61</b>

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 2018**

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

Department: Insurance & Employee Activity  
Function: Employee Insurance

Total 1st Tier Allocation	\$ 1,875.00
Total 2nd Tier Allocation	<u>322.43</u>
<b>Total Allocated Cost</b>	<b>\$ 2,197.43</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	16.000	1.48%	27.68	-	27.68	4.76	32.44
County Executive	2.900	0.27%	5.02	-	5.02	0.86	5.88
Finance Department	14.900	1.37%	25.78	-	25.78	4.43	30.21
Printing & Mail Services	2.000	0.18%	3.46	-	3.46	0.59	4.05
Human Resources	5.000	0.46%	8.65	-	8.65	1.49	10.14
Information Technology	4.000	0.37%	6.92	-	6.92	1.19	8.11
County Treasurer	5.000	0.46%	8.65	-	8.65	1.49	10.14
Corporation Counsel	4.650	0.43%	8.04	-	8.04	1.38	9.43
Central Courts	49.235	4.54%	85.17	-	85.17	14.65	99.82
Sheriff's Office	139.000	12.82%	240.46	-	240.46	41.35	281.80
Child Support	32.150	2.97%	55.62	-	55.62	9.56	65.18
Human Services-Administration	37.300	3.44%	64.53	-	64.53	11.10	75.62
Human Services-Economic Support	59.000	5.44%	102.06	-	102.06	17.55	119.61
Human Services-Health Services	129.200	11.92%	223.50	-	223.50	38.43	261.94
Human Services-Workforce Solutions	34.200	3.16%	59.16	-	59.16	10.17	69.34
Human Services-Youth and Family	80.500	7.43%	139.26	-	139.26	23.95	163.20
Human Services-Aging	42.100	3.88%	72.83	-	72.83	12.52	85.35
Human Services-Detention Center	62.500	5.77%	108.12	-	108.12	18.59	126.71
Communications	51.000	4.71%	88.22	-	88.22	15.17	103.40
Jail	141.500	13.05%	244.78	-	244.78	42.09	286.87
Register of Deeds	8.000	0.74%	13.84	-	13.84	2.38	16.22
County Clerk	4.250	0.39%	7.35	-	7.35	1.26	8.62
District Attorney	12.125	1.12%	20.97	-	20.97	3.61	24.58
Victim Witness	6.000	0.55%	10.38	-	10.38	1.78	12.16
Victim Advocate	1.700	0.16%	2.94	-	2.94	0.51	3.45
Emergency Management	1.375	0.13%	2.38	-	2.38	0.41	2.79
Planning & Development Services	8.100	0.75%	14.01	-	14.01	2.41	16.42
Harbor / Marina	8.710	0.80%	15.07	-	15.07	2.59	17.66
UW Extension	5.000	0.46%	8.65	-	8.65	1.49	10.14
Parks	16.160	1.49%	27.96	-	27.96	4.81	32.76
Highway	61.077	5.64%	105.66	-	105.66	18.17	123.83
Highway Shop Operations	9.500	0.88%	16.43	-	16.43	2.83	19.26
Land Conservation	3.000	0.28%	5.19	-	5.19	0.89	6.08
Veterans Service	2.500	0.23%	4.32	-	4.32	0.74	5.07
Medical Examiner	2.000	0.18%	3.46	-	3.46	0.59	4.05
Other Departments	22.250	2.05%	38.49	-	38.49	6.62	45.11
<b>Total</b>	<b>1,083.882</b>	<b>100.00%</b>	<b>\$ 1,875.00</b>	<b>\$ -</b>	<b>\$ 1,875.00</b>	<b>\$ 322.43</b>	<b>\$ 2,197.43</b>

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

Allocation Source: County Financial and Human Resources Records



**DEPARTMENT 3  
FISCAL 2018**

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

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

Total 1st Tier Allocation	\$ (1,980.28)
Total 2nd Tier Allocation	2,379.52
<b>Total Allocated Cost</b>	<b>\$ 399.24</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	15.000	1.99%	(39.32)	-	(39.32)	47.25	7.93
County Executive	2.900	0.38%	(7.60)	-	(7.60)	9.14	1.53
Finance Department	13.900	1.84%	(36.44)	-	(36.44)	43.79	7.35
Human Resources	5.000	0.66%	(13.11)	-	(13.11)	15.75	2.64
Information Technology	9.000	1.19%	(23.59)	-	(23.59)	28.35	4.76
County Treasurer	4.000	0.53%	(10.49)	-	(10.49)	12.60	2.11
Corporation Counsel	4.650	0.62%	(12.19)	-	(12.19)	14.65	2.46
Central Courts	37.400	4.95%	(98.05)	-	(98.05)	117.81	19.77
Sheriff's Office	132.000	17.47%	(346.05)	-	(346.05)	415.81	69.77
Child Support	24.550	3.25%	(64.36)	-	(64.36)	77.33	12.98
Human Services-Administration	12.800	1.69%	(33.56)	-	(33.56)	40.32	6.77
Human Services-Economic Support	54.000	7.15%	(141.56)	-	(141.56)	170.11	28.54
Human Services-Health Services	56.100	7.43%	(147.07)	-	(147.07)	176.72	29.65
Human Services-Workforce Solutions	9.000	1.19%	(23.59)	-	(23.59)	28.35	4.76
Human Services-Youth and Family	46.000	6.09%	(120.59)	-	(120.59)	144.90	24.31
Human Services-Aging	8.000	1.06%	(20.97)	-	(20.97)	25.20	4.23
Human Services-Detention Center	21.000	2.78%	(55.05)	-	(55.05)	66.15	11.10
Communications	51.000	6.75%	(133.70)	-	(133.70)	160.65	26.95
Jail	113.000	14.96%	(296.24)	-	(296.24)	355.96	59.72
Register of Deeds	7.000	0.93%	(18.35)	-	(18.35)	22.05	3.70
County Clerk	4.250	0.56%	(11.14)	-	(11.14)	13.39	2.25
District Attorney	12.000	1.59%	(31.46)	-	(31.46)	37.80	6.34
Victim Witness	5.000	0.66%	(13.11)	-	(13.11)	15.75	2.64
Victim Advocate	1.700	0.23%	(4.46)	-	(4.46)	5.36	0.90
Emergency Management	1.000	0.13%	(2.62)	-	(2.62)	3.15	0.53
Planning & Development Services	6.500	0.86%	(17.04)	-	(17.04)	20.48	3.44
Parks	8.080	1.07%	(21.18)	-	(21.18)	25.45	4.27
Highway	53.300	7.06%	(139.73)	-	(139.73)	167.90	28.17
Highway Shop Operations	9.500	1.26%	(24.90)	-	(24.90)	29.93	5.02
Land Conservation	3.000	0.40%	(7.86)	-	(7.86)	9.45	1.59
Veterans Service	2.500	0.33%	(6.55)	-	(6.55)	7.88	1.32
Medical Examiner	1.000	0.13%	(2.62)	-	(2.62)	3.15	0.53
Other Departments	21.250	2.81%	(55.71)	-	(55.71)	66.94	11.23
<b>Total</b>	<b>755.380</b>	<b>100.00%</b>	<b>\$ (1,980.28)</b>	<b>\$ -</b>	<b>\$ (1,980.28)</b>	<b>\$ 2,379.52</b>	<b>\$ 399.24</b>

Allocation Basis: Number of FTE, Including County Board

Allocation Source: County Financial and Human Resources Records



DEPARTMENT 3  
FISCAL 2018

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	588.27	547.90	32.44	7.93
County Executive	180.65	173.23	5.88	1.53
Finance Department	1,306.05	1,268.50	30.21	7.35
Printing & Mail Services	506.42	502.36	4.05	-
Human Resources	585.97	573.19	10.14	2.64
Information Technology	2,445.28	2,432.42	8.11	4.76
County Treasurer	537.18	524.93	10.14	2.11
Corporation Counsel	289.65	277.77	9.43	2.46
Central Courts	31,771.22	31,651.63	99.82	19.77
Sheriff's Office	6,769.63	6,418.06	281.80	69.77
Child Support	78.16	-	65.18	12.98
Human Services-Administration	82.39	-	75.62	6.77
Human Services-Economic Support	148.16	-	119.61	28.54
Human Services-Health Services	291.59	-	261.94	29.65
Human Services-Workforce Solutions	74.09	-	69.34	4.76
Human Services-Youth and Family	187.52	-	163.20	24.31
Human Services-Aging	89.58	-	85.35	4.23
Human Services-Detention Center	137.81	-	126.71	11.10
Ridgewood Care Center	-	-	-	-
Communications	130.35	-	103.40	26.95
Jail	63,276.45	62,929.86	286.87	59.72
Jail Alternatives	221.66	221.66	-	-
Register of Deeds	2,398.13	2,378.21	16.22	3.70
County Clerk	696.40	685.53	8.62	2.25
District Attorney	2,434.73	2,403.80	24.58	6.34
Victim Witness	1,345.77	1,330.97	12.16	2.64
Victim Advocate	100.26	95.92	3.45	0.90
Emergency Management	809.35	806.04	2.79	0.53
Planning & Development Services	19.86	-	16.42	3.44
Harbor / Marina	17.66	-	17.66	-
UW Extension	1,622.21	1,612.07	10.14	-
Parks	37.03	-	32.76	4.27
Pritchard Park	-	-	-	-
Golf Courses	-	-	-	-
Highway	152.00	-	123.83	28.17
Highway Shop Operations	24.28	-	19.26	5.02
Land Conservation	7.67	-	6.08	1.59
Lakeshores Library	-	-	-	-
Veterans Service	6.39	-	5.07	1.32
Medical Examiner	124.05	119.47	4.05	0.53
Courts & Judicial	-	-	-	-
Other Departments	3,860.43	3,804.09	45.11	11.23
<b>Total</b>	<b>\$ 123,354.28</b>	<b>\$ 120,757.61</b>	<b>\$ 2,197.43</b>	<b>\$ 399.24</b>



**DEPARTMENT 4  
FISCAL 2018**

**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 2018.

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 2017 plan that was prepared during 2018.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 4  
FISCAL 2018**

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

**Department: Audit & Consulting Services**

Functions:	<u>Total</u>	<u>General &amp; Administrative</u>	<u>General Audit Services</u>	<u>Cost Allocation Plan</u>
<b>Cost Adjustments</b>				
Indirect Cost Allocation Plan	7,125.00			7,125.00
Audit Services	90,980.00		90,980.00	
<b>Total Cost Adjustments</b>	<b>\$ 98,105.00</b>	<b>\$ -</b>	<b>\$ 90,980.00</b>	<b>\$ 7,125.00</b>
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
<b>Total 1st Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>\$ 98,105.00</b>	<b>\$ -</b>	<b>\$ 90,980.00</b>	<b>\$ 7,125.00</b>
<b>2nd Allocation</b>				
Insurance & Employee Activity	-		-	-
Audit & Consulting Services	331.40		307.33	24.07
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 2018

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	331.40	-	307.33	24.07
Unallocated	-			
<b>Total 2nd Tier Allocation</b>	<b>\$ 331.40</b>	<b>\$ -</b>	<b>\$ 307.33</b>	<b>\$ 24.07</b>
Total Incoming Costs	331.40	-	307.33	24.07
<b>Total Allocated Cost</b>	<b>\$ 98,436.40</b>	<b>\$ -</b>	<b>\$ 91,287.33</b>	<b>\$ 7,149.07</b>

DEPARTMENT 4  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
AUDIT & CONSULTING SERVICES  
FUNCTIONAL COSTS ALLOCATIONS

Department: Audit & Consulting Services  
Function: General Audit Services

Total 1st Tier Allocation	\$ 90,980.00
Total 2nd Tier Allocation	307.33
<b>Total Allocated Cost</b>	<b>\$ 91,287.33</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	175.00	0.43%	393.62	-	393.62	-	393.62
Buildings & Facilities	1,755.00	4.34%	3,947.44	-	3,947.44	13.39	3,960.83
County Executive	223.00	0.55%	501.58	-	501.58	1.70	503.28
Finance Department	201.00	0.50%	452.10	-	452.10	1.53	453.63
Printing & Mail Services	190.00	0.47%	427.36	-	427.36	1.45	428.81
Human Resources	151.00	0.37%	339.64	-	339.64	1.15	340.79
Information Technology	422.00	1.04%	949.18	-	949.18	3.22	952.40
County Treasurer	170.00	0.42%	382.37	-	382.37	1.30	383.67
Corporation Counsel	134.00	0.33%	301.40	-	301.40	1.02	302.42
Central Courts	7,685.00	19.00%	17,285.50	-	17,285.50	58.64	17,344.15
Sheriff's Office	2,631.00	6.50%	5,917.78	-	5,917.78	20.08	5,937.86
Child Support	273.00	0.67%	614.05	-	614.05	2.08	616.13
Human Services-Administration	493.00	1.22%	1,108.88	-	1,108.88	3.76	1,112.64
Human Services-Economic Support	184.00	0.45%	413.86	-	413.86	1.40	415.27
Human Services-Health Services	2,392.00	5.91%	5,380.21	-	5,380.21	18.25	5,398.46
Human Services-Workforce Solutions	1,555.00	3.84%	3,497.59	-	3,497.59	11.87	3,509.45
Human Services-Youth and Family	9,791.40	24.21%	22,023.33	-	22,023.33	74.72	22,098.04
Human Services-Aging	1,249.00	3.09%	2,809.32	-	2,809.32	9.53	2,818.85
Human Services-Detention Center	329.60	0.81%	741.35	-	741.35	2.52	743.87
Ridgewood Care Center	29.00	0.07%	65.23	-	65.23	0.22	65.45
Communications	403.00	1.00%	906.45	-	906.45	3.08	909.52
Jail	938.00	2.32%	2,109.80	-	2,109.80	7.16	2,116.96
Register of Deeds	233.00	0.58%	524.08	-	524.08	1.78	525.85
County Clerk	170.00	0.42%	382.37	-	382.37	1.30	383.67
District Attorney	437.00	1.08%	982.92	-	982.92	3.33	986.26
Victim Witness	47.00	0.12%	105.71	-	105.71	0.36	106.07
Victim Advocate	56.00	0.14%	125.96	-	125.96	0.43	126.39
Emergency Management	63.00	0.16%	141.70	-	141.70	0.48	142.18
Planning & Development Services	221.00	0.55%	497.08	-	497.08	1.69	498.77
Harbor / Marina	29.00	0.07%	65.23	-	65.23	0.22	65.45
UW Extension	224.00	0.55%	503.83	-	503.83	1.71	505.54
Parks	1,003.00	2.48%	2,256.00	-	2,256.00	7.65	2,263.65
Pritchard Park	94.00	0.23%	211.43	-	211.43	0.72	212.15
Golf Courses	57.00	0.14%	128.21	-	128.21	0.43	128.64
Highway	1,255.00	3.10%	2,822.81	-	2,822.81	9.58	2,832.39
Highway Shop Operations	3,171.00	7.84%	7,132.38	-	7,132.38	24.20	7,156.58
Land Conservation	151.00	0.37%	339.64	-	339.64	1.15	340.79
Veterans Service	80.00	0.20%	179.94	-	179.94	0.61	180.55
Medical Examiner	347.00	0.86%	780.49	-	780.49	2.65	783.14
Other Departments	1,437.00	3.55%	3,232.18	-	3,232.18	10.97	3,243.14
<b>Total</b>	<b>40,449.00</b>	<b>100.00%</b>	<b>\$ 90,980.00</b>	<b>\$ -</b>	<b>\$ 90,980.00</b>	<b>\$ 307.33</b>	<b>\$ 91,287.33</b>

Allocation Basis: Total Payroll, Accounts Payable, and General Receipt Transactions Processed by Department During 2018

Allocation Source: Finance Department Records & Reports



**DEPARTMENT 4  
FISCAL 2018**

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

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

Total 1st Tier Allocation           \$ 7,125.00  
Total 2nd Tier Allocation            24.07  

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Total Allocated Cost                 \$ 7,149.07

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Building Depreciation	4	9.30%	662.79	-	662.79	-	662.79
Equipment Depreciation	1	2.33%	165.70	-	165.70	-	165.70
Insurance & Employee Activity	3	6.98%	497.09	-	497.09	-	497.09
Audit & Consulting Services	2	4.65%	331.40	-	331.40	-	331.40
Buildings & Facilities	5	11.63%	828.49	-	828.49	3.65	832.14
County Executive	3	6.98%	497.09	-	497.09	2.19	499.28
Finance Department	6	13.95%	994.19	-	994.19	4.38	998.56
Printing & Mail Services	2	4.65%	331.40	-	331.40	1.46	332.85
Human Resources	3	6.98%	497.09	-	497.09	2.19	499.28
Information Technology	4	9.30%	662.79	-	662.79	2.92	665.71
County Treasurer	3	6.98%	497.09	-	497.09	2.19	499.28
Corporation Counsel	1	2.33%	165.70	-	165.70	0.73	166.43
Central Courts	2	4.65%	331.40	-	331.40	1.46	332.85
Sheriff's Office	4	9.30%	662.79	-	662.79	2.92	665.71
<b>Total</b>	<b>43</b>	<b>100.00%</b>	<b>\$ 7,125.00</b>	<b>\$ -</b>	<b>\$ 7,125.00</b>	<b>\$ 24.07</b>	<b>\$ 7,149.07</b>

Allocation Basis: Central Service Functions Analyzed During Preparation of 2017 Indirect Cost Allocation Plan

Allocation Source: 2017 Central Services Cost Allocation Plan Prepared During 2018



DEPARTMENT 4  
FISCAL 2018

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	662.79	-	662.79
Equipment Depreciation	165.70	-	165.70
Audit & Consulting Services	331.40	-	331.40
Buildings & Facilities	4,792.96	3,960.83	832.14
County Executive	1,002.57	503.28	499.28
Finance Department	1,452.20	453.63	998.56
Printing & Mail Services	761.66	428.81	332.85
Human Resources	840.07	340.79	499.28
Information Technology	1,618.11	952.40	665.71
County Treasurer	882.95	383.67	499.28
Corporation Counsel	468.85	302.42	166.43
Central Courts	17,677.00	17,344.15	332.85
Sheriff's Office	6,603.57	5,937.86	665.71
Child Support	616.13	616.13	-
Human Services-Administration	1,112.64	1,112.64	-
Human Services-Economic Support	415.27	415.27	-
Human Services-Health Services	5,398.46	5,398.46	-
Human Services-Workforce Solutions	3,509.45	3,509.45	-
Human Services-Youth and Family	22,098.04	22,098.04	-
Human Services-Aging	2,818.85	2,818.85	-
Human Services-Detention Center	743.87	743.87	-
Ridgewood Care Center	65.45	65.45	-
Communications	909.52	909.52	-
Jail	2,116.96	2,116.96	-
Jail Alternatives	-	-	-
Register of Deeds	525.85	525.85	-
County Clerk	383.67	383.67	-
District Attorney	986.26	986.26	-
Victim Witness	106.07	106.07	-
Victim Advocate	126.39	126.39	-
Emergency Management	142.18	142.18	-
Planning & Development Services	498.77	498.77	-
Harbor / Marina	65.45	65.45	-
UW Extension	505.54	505.54	-
Parks	2,263.65	2,263.65	-
Pritchard Park	212.15	212.15	-
Golf Courses	128.64	128.64	-
Highway	2,832.39	2,832.39	-
Highway Shop Operations	7,156.58	7,156.58	-
Land Conservation	340.79	340.79	-
Lakeshores Library	-	-	-
Veterans Service	180.55	180.55	-
Medical Examiner	783.14	783.14	-
Courts & Judicial	-	-	-
Other Departments	3,243.14	3,243.14	-
<b>Total</b>	<b>\$ 97,545.68</b>	<b>\$ 90,893.71</b>	<b>\$ 6,651.97</b>



**DEPARTMENT 5  
FISCAL 2018**

**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 (WRCS) 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 2018**

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

**Department: Buildings & Facilities**

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Expenditures:				
Salaries & Wages	802,280.70	300,052.98	155,642.46	230,254.56
Fringe Benefits	314,194.56	117,508.77	60,953.74	90,173.84
C/S-Hearing Test	1,500.00	1,500.00	-	-
C/S-Respirator Training	135.00	135.00	-	-
MS-Drug Testing	1,494.00	-	1,494.00	-
PS-Consultants	3,500.00	-	-	-
Temporary Help	20,055.84	-	10,027.92	10,027.92
Fire Protection/Inspection	1,716.00	-	454.00	958.00
Preventive Repair/Safety	52,809.96	-	13,298.15	29,209.88
Building Repairs	320,697.33	-	76,415.10	180,856.18
Lease - Computers	713.14	-	713.14	-
Grounds Maintenance	10,912.39	-	1,858.82	2,548.95
Snow Removal	71,616.55	-	23,116.40	22,300.15
Waste Disposal	21,742.30	-	4,255.00	9,635.05
Janitorial	106,609.92	-	49,606.44	46,742.28
Pest Control	3,286.00	-	72.00	875.00
Water/Sewage	238,396.72	-	14,074.56	199,114.32
Sanitary Sewer	1,449.00	-	378.00	756.00
M/C Generator LEC E Wing	2,163.00	-	-	2,163.00
M/C Chillers RCDKSC	3,896.00	-	-	-
M/C Generator RCDKSC	1,745.66	-	-	-
Software Subscription	1,854.06	-	1,592.06	-
Building Automation	265,502.01	-	17,872.00	164,183.00
Building Patrol	6,262.50	-	3,131.25	-
HVAC	5,351.00	-	-	5,351.00
Elevators	63,712.96	-	24,361.56	31,098.64
Telephone	5,283.65	-	4,869.86	178.60
Public Liability Expense	14,056.19	-	4,609.27	6,270.94
Advertising	4,374.47	-	4,256.64	-
Travel/Mileage	7,156.39	-	2,831.38	-
Training	1,822.66	-	1,765.16	-
Office Supplies	847.74	-	847.74	-
Copy Cost	6,316.45	-	6,316.45	-
Printing	7.93	-	7.93	-
Publications	1,200.51	-	1,200.51	-
Postage	53.47	-	53.47	-
Dues	1,700.00	-	1,700.00	-
Supplies-Janitorial	41,857.24	-	8,547.69	6,950.87
Supplies-Maintenance	4,982.38	-	2,303.14	1,590.90
Uniforms	2,526.38	-	1,737.73	706.47
Equipment	2,801.56	-	655.95	-

DEPARTMENT 5  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
BUILDINGS & FACILITIES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Materials	57.98	-	-	-
Mat-Defibrillators	2,488.25	2,488.25	-	-
Mat-ID Badges	410.00	410.00	-	-
Natural Gas	193,532.96	-	54,942.43	84,232.51
Electric	967,952.50	-	128,157.48	527,212.13
Electric-Beaumont Tower	7,347.90	-	-	-
Propane	4,296.35	-	-	-
Propane-Ives Grove Hut	1,128.71	-	-	-
Fuel Oil	744.83	-	-	-
Capital Purchases	23,467.53	-	-	-
<b>Total Expenditures</b>	<b>\$ 3,620,010.63</b>	<b>\$ 422,095.00</b>	<b>\$ 684,119.43</b>	<b>\$ 1,653,390.19</b>
Disallowed / Capitalized	(23,467.53)			
<b>Cost Adjustments:</b>				
Vandalism Reimbursement	(1,057.11)	-	-	(1,057.11)
Rent of County Property	(785,156.02)	-	-	-
Vending Machine Revenue	(2,690.73)	(2,690.73)	-	-
<b>Total Cost Adjustments</b>	<b>\$ (788,903.86)</b>	<b>\$ (2,690.73)</b>	<b>\$ -</b>	<b>\$ (1,057.11)</b>
General & Administrative Allocation	0.00	(419,404.27)	89,721.76	216,840.90
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	4,397.08	512.70	830.97	2,008.31
Equipment Depreciation	56,670.04	893.17	45,206.87	6,902.30
Insurance & Employee Activity	455.86	53.15	86.15	208.21
Audit & Consulting Services	4,775.93	556.88	902.57	2,181.34
Total 1st Allocation	66,298.91	2,015.90	47,026.56	11,300.15
General & Administrative Allocation	0.00	(2,015.90)	431.25	1,042.26
<b>Total 1st Tier Allocation</b>	<b>\$ 2,873,938.15</b>	<b>\$ -</b>	<b>\$ 821,299.01</b>	<b>\$ 1,881,516.39</b>
2nd Allocation				
Building Depreciation	1.82	0.21	0.34	0.83
Equipment Depreciation	10.35	0.16	8.25	1.26

DEPARTMENT 5  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
BUILDINGS & FACILITIES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Insurance & Employee Activity	132.40	2.09	105.62	16.13
Audit & Consulting Services	17.04	1.99	3.22	7.78
Buildings & Facilities	14,412.94	1,680.56	2,723.80	6,582.91
County Executive	12,134.19	1,414.85	2,293.15	5,542.12
Finance Department	50,721.91	5,914.20	9,585.56	23,166.54
Printing & Mail Services	39.40	4.59	7.45	17.99
Human Resources	11,369.83	1,325.73	2,148.70	5,193.01
Information Technology	14,185.96	1,654.09	2,680.90	6,479.24
County Treasurer	483.45	56.37	91.36	220.81
Corporation Counsel	-	-	-	-
Central Courts	-	-	-	-
Sheriff's Office	2,350,334.42		713,923.75	793,901.57
Total 2nd Allocation	2,453,843.71	12,054.84	733,572.12	841,130.21
General & Administrative Allocation	0.00	(12,054.84)	2,578.85	6,232.61
<b>Total 2nd Tier Allocation</b>	<b>\$ 2,453,843.71</b>	<b>\$ -</b>	<b>\$ 736,150.97</b>	<b>\$ 847,362.81</b>
Total Incoming Costs	2,520,142.63	-	783,608.79	859,705.23
<b>Total Allocated Cost</b>	<b>\$ 5,327,781.87</b>	<b>\$ -</b>	<b>\$ 1,557,449.97</b>	<b>\$ 2,728,879.21</b>



DEPARTMENT 5  
FISCAL 2018

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
Expenditures:			
Salaries & Wages	113,923.86	-	2,406.84
Fringe Benefits	44,615.63	-	942.58
C/S-Hearing Test	-	-	-
C/S-Respirator Training	-	-	-
MS-Drug Testing	-	-	-
PS-Consultants	-	3,500.00	-
Temporary Help	-	-	-
Fire Protection/Inspection	304.00	-	-
Preventive Repair/Safety	9,804.93	497.00	-
Building Repairs	60,881.29	2,494.76	50.00
Lease - Computers	-	-	-
Grounds Maintenance	6,504.62	-	-
Snow Removal	26,200.00	-	-
Waste Disposal	4,694.49	735.52	2,422.24
Janitorial	-	10,261.20	-
Pest Control	2,057.00	282.00	-
Water/Sewage	17,222.10	606.90	7,378.84
Sanitary Sewer	315.00	-	-
M/C Generator LEC E Wing	-	-	-
M/C Chillers RCDKSC	3,896.00	-	-
M/C Generator RCDKSC	1,745.66	-	-
Software Subscription	262.00	-	-
Building Automation	83,447.01	-	-
Building Patrol	3,131.25	-	-
HVAC	-	-	-
Elevators	8,252.76	-	-
Telephone	235.19	-	-
Public Liability Expense	3,175.98	-	-
Advertising	-	117.83	-
Travel/Mileage	163.86	4,161.15	-
Training	57.50	-	-
Office Supplies	-	-	-
Copy Cost	-	-	-
Printing	-	-	-
Publications	-	-	-
Postage	-	-	-
Dues	-	-	-
Supplies-Janitorial	25,919.56	439.12	-
Supplies-Maintenance	1,088.34	-	-
Uniforms	82.18	-	-
Equipment	787.00	1,358.61	-

DEPARTMENT 5  
FISCAL 2018

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
Materials	-	57.98	-
Mat-Defibrillators	-	-	-
Mat-ID Badges	-	-	-
Natural Gas	41,166.80	4,285.22	8,906.00
Electric	240,714.91	9,577.34	62,290.64
Electric-Beaumont Tower	-	-	7,347.90
Propane	-	-	4,296.35
Propane-Ives Grove Hut	-	-	1,128.71
Fuel Oil	409.69	-	335.14
Capital Purchases	-	23,467.53	-
<b>Total Expenditures</b>	<b>\$ 701,058.61</b>	<b>\$ 61,842.16</b>	<b>\$ 97,505.25</b>
Disallowed / Capitalized		(23,467.53)	
<b>Cost Adjustments:</b>			
Vandalism Reimbursement	-	-	-
Rent of County Property	(785,156.02)	-	-
Vending Machine Revenue	-	-	-
<b>Total Cost Adjustments</b>	<b>\$ (785,156.02)</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	91,943.32	8,110.55	12,787.74
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	851.55	75.12	118.44
Equipment Depreciation	3,667.70	-	-
Insurance & Employee Activity	88.28	7.79	12.28
Audit & Consulting Services	924.92	81.59	128.64
Total 1st Allocation	5,532.45	164.49	259.35
General & Administrative Allocation	441.93	38.98	61.47
<b>Total 1st Tier Allocation</b>	<b>\$ 13,820.29</b>	<b>\$ 46,688.66</b>	<b>\$ 110,613.81</b>
2nd Allocation			
Building Depreciation	0.35	0.03	0.05
Equipment Depreciation	0.67	-	-



DEPARTMENT 5  
FISCAL 2018

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
Insurance & Employee Activity	8.57	-	-
Audit & Consulting Services	3.30	0.29	0.46
Buildings & Facilities	2,791.24	246.22	388.21
County Executive	2,349.93	207.29	326.84
Finance Department	9,822.91	866.50	1,366.20
Printing & Mail Services	7.63	0.67	1.06
Human Resources	2,201.90	194.24	306.25
Information Technology	2,747.28	242.34	382.10
County Treasurer	93.63	8.26	13.02
Corporation Counsel	-	-	-
Central Courts	-	-	-
Sheriff's Office	842,509.10	-	-
<b>Total 2nd Allocation</b>	<b>862,536.51</b>	<b>1,765.85</b>	<b>2,784.19</b>
General & Administrative Allocation	2,642.71	233.12	367.56
<b>Total 2nd Tier Allocation</b>	<b>\$ 865,179.22</b>	<b>\$ 1,998.97</b>	<b>\$ 3,151.74</b>
Total Incoming Costs	871,153.60	2,202.45	3,472.56
<b>Total Allocated Cost</b>	<b>\$ 878,999.50</b>	<b>\$ 48,687.64</b>	<b>\$ 113,765.55</b>



**DEPARTMENT 5  
FISCAL 2018**

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

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

Total 1st Tier Allocation           \$ 821,299.01  
Total 2nd Tier Allocation           736,150.97  

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Total Allocated Cost               \$ 1,557,449.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	1,359.50	1.75%	14,412.94	-	14,412.94	-	14,412.94
County Executive	429.84	0.55%	4,556.99	-	4,556.99	4,157.50	8,714.49
Finance Department	3,147.50	4.06%	33,368.68	-	33,368.68	30,443.44	63,812.13
Printing & Mail Services	1,246.50	1.61%	13,214.95	-	13,214.95	12,056.47	25,271.43
Human Resources	1,422.25	1.84%	15,078.19	-	15,078.19	13,756.37	28,834.57
Information Technology	6,035.50	7.79%	63,986.24	-	63,986.24	58,376.93	122,363.17
County Treasurer	1,302.50	1.68%	13,808.65	-	13,808.65	12,598.12	26,406.77
Corporation Counsel	689.22	0.89%	7,306.89	-	7,306.89	6,666.34	13,973.23
Central Courts	34,993.75	45.17%	370,991.39	-	370,991.39	338,468.69	709,460.08
Register of Deeds	5,901.00	7.62%	62,560.32	-	62,560.32	57,076.01	119,636.33
County Clerk	1,701.00	2.20%	18,033.40	-	18,033.40	16,452.52	34,485.92
District Attorney	5,964.50	7.70%	63,233.52	-	63,233.52	57,690.20	120,923.73
Victim Witness	3,302.50	4.26%	35,011.94	-	35,011.94	31,942.64	66,954.58
Victim Advocate	238.00	0.31%	2,523.19	-	2,523.19	2,302.00	4,825.19
Medical Examiner	296.44	0.38%	3,142.75	-	3,142.75	2,867.24	6,009.99
Other Departments	9,439.00	12.18%	100,068.95	-	100,068.95	91,296.47	191,365.42
<b>Total</b>	<b>77,469.00</b>	<b>100.00%</b>	<b>\$ 821,299.01</b>	<b>\$ -</b>	<b>\$ 821,299.01</b>	<b>\$ 736,150.97</b>	<b>\$ 1,557,449.97</b>

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5  
FISCAL 2018**

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

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

Total 1st Tier Allocation           \$ 1,881,516.39  
Total 2nd Tier Allocation           847,362.81  
  
**Total Allocated Cost               \$ 2,728,879.21**

	Allocated		Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage					
<b>Grantee Department</b>							
Central Courts	43,542.77	19.96%	375,526.37	-	375,526.37	169,122.67	544,649.04
Sheriff's Office	15,925.00	7.30%	137,342.14	-	137,342.14	61,853.63	199,195.78
Jail	156,146.50	71.57%	1,346,655.89	(3,091.23)	1,343,564.66	606,482.16	1,950,046.82
Jail Alternatives	550.00	0.25%	4,743.37	-	4,743.37	2,136.23	6,879.60
Emergency Management	2,000.00	0.92%	17,248.62	-	17,248.62	7,768.12	25,016.74
<b>Total</b>	<b>218,164.27</b>	<b>100.00%</b>	<b>\$ 1,881,516.39</b>	<b>\$ (3,091.23)</b>	<b>\$ 1,878,425.16</b>	<b>\$ 847,362.81</b>	<b>\$ 2,725,787.98</b>

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5  
FISCAL 2018**

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

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

Total 1st Tier Allocation	\$ 13,820.29
Total 2nd Tier Allocation	865,179.22
<b>Total Allocated Cost</b>	<b>\$ 878,999.50</b>

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
<b>Grantee Department</b>							
Child Support	9,327.00	10.20%	1,409.96	-	1,409.96	88,266.79	89,676.76
Human Services-Administration	19,072.00	20.86%	2,883.12	-	2,883.12	180,489.36	183,372.48
Human Services-Economic Support	11,444.00	12.52%	1,729.99	-	1,729.99	108,301.19	110,031.18
Human Services-Health Services	7,613.00	8.33%	1,150.86	-	1,150.86	72,046.22	73,197.08
Human Services-Workforce Solutions	10,532.00	11.52%	1,592.12	-	1,592.12	99,670.40	101,262.53
Human Services-Youth and Family	9,721.00	10.63%	1,469.53	-	1,469.53	91,995.44	93,464.97
Human Services-Detention Center	23,253.00	25.43%	3,515.16	-	3,515.16	220,056.58	223,571.74
Veterans Service	460.00	0.50%	69.54	-	69.54	4,353.25	4,422.78
<b>Total</b>	<b>91,422.00</b>	<b>100.00%</b>	<b>\$ 13,820.29</b>	<b>\$ -</b>	<b>\$ 13,820.29</b>	<b>\$ 865,179.22</b>	<b>\$ 878,999.50</b>

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5  
FISCAL 2018**

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

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

Total 1st Tier Allocation           \$ 46,688.66  
Total 2nd Tier Allocation           1,998.97  
**Total Allocated Cost               \$ 48,687.64**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Human Services-Administration	250.00	2.28%	1,064.78	-	1,064.78	45.59	1,110.37
Human Services-Economic Support	3,225.00	29.42%	13,735.72	-	13,735.72	588.09	14,323.81
Human Services-Workforce Solutions	3,237.00	29.53%	13,786.83	-	13,786.83	590.28	14,377.11
Human Services-Youth and Family	250.00	2.28%	1,064.78	-	1,064.78	45.59	1,110.37
UW Extension	4,000.00	36.49%	17,036.55	-	17,036.55	729.42	17,765.97
<b>Total</b>	<b>10,962.00</b>	<b>100.00%</b>	<b>\$ 46,688.66</b>	<b>\$ -</b>	<b>\$ 46,688.66</b>	<b>\$ 1,998.97</b>	<b>\$ 48,687.64</b>

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5  
FISCAL 2018**

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

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

Total 1st Tier Allocation           \$ 110,613.81  
Total 2nd Tier Allocation           3,151.74  
**Total Allocated Cost               \$ 113,765.55**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Sheriff's Office	35,869.78	37.05%	40,987.94	-	40,987.94	1,167.88	42,155.82
Communications	57,556.65	59.46%	65,769.25	-	65,769.25	1,873.98	67,643.23
Pritchard Park	751.26	0.78%	858.46	-	858.46	24.46	882.92
Other Departments	2,623.78	2.71%	2,998.16	-	2,998.16	85.43	3,083.59
<b>Total</b>	<b>96,801.47</b>	<b>100.00%</b>	<b>\$ 110,613.81</b>	<b>\$ -</b>	<b>\$ 110,613.81</b>	<b>\$ 3,151.74</b>	<b>\$ 113,765.55</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Finance and Maintenance Department



**DEPARTMENT 5  
FISCAL 2018**

**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	14,412.94	14,412.94	-	-	-
County Executive	8,714.49	8,714.49	-	-	-
Finance Department	63,812.13	63,812.13	-	-	-
Printing & Mail Services	25,271.43	25,271.43	-	-	-
Human Resources	28,834.57	28,834.57	-	-	-
Information Technology	122,363.17	122,363.17	-	-	-
County Treasurer	26,406.77	26,406.77	-	-	-
Corporation Counsel	13,973.23	13,973.23	-	-	-
Central Courts	1,254,109.12	709,460.08	544,649.04	-	-
Sheriff's Office	241,351.60	-	199,195.78	-	-
Child Support	89,676.76	-	-	89,676.76	-
Human Services-Administration	184,482.85	-	-	183,372.48	1,110.37
Human Services-Economic Support	124,354.99	-	-	110,031.18	14,323.81
Human Services-Health Services	73,197.08	-	-	73,197.08	-
Human Services-Workforce Solutions	115,639.64	-	-	101,262.53	14,377.11
Human Services-Youth and Family	94,575.34	-	-	93,464.97	1,110.37
Human Services-Aging	-	-	-	-	-
Human Services-Detention Center	223,571.74	-	-	223,571.74	-
Ridgewood Care Center	-	-	-	-	-
Communications	67,643.23	-	-	-	-
Jail	1,950,046.82	-	1,950,046.82	-	-
Jail Alternatives	6,879.60	-	6,879.60	-	-
Register of Deeds	119,636.33	119,636.33	-	-	-
County Clerk	34,485.92	34,485.92	-	-	-
District Attorney	120,923.73	120,923.73	-	-	-
Victim Witness	66,954.58	66,954.58	-	-	-
Victim Advocate	4,825.19	4,825.19	-	-	-
Emergency Management	25,016.74	-	25,016.74	-	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	-	-	-	-	-
UW Extension	17,765.97	-	-	-	17,765.97
Parks	-	-	-	-	-
Pritchard Park	882.92	-	-	-	-
Golf Courses	-	-	-	-	-
Highway	-	-	-	-	-
Highway Shop Operations	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	4,422.78	-	-	4,422.78	-
Medical Examiner	6,009.99	6,009.99	-	-	-
Courts & Judicial	-	-	-	-	-
Other Departments	-	-	-	-	-
<b>Total</b>	<b>\$ 5,130,241.63</b>	<b>\$ 1,366,084.55</b>	<b>\$ 2,725,787.98</b>	<b>\$ 878,999.50</b>	<b>\$ 48,687.64</b>

DEPARTMENT 5  
FISCAL 2018

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

Department: Buildings & Facilities

<u>Grantee Department</u>	<u>Other Buildings</u>
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	42,155.82
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	67,643.23
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	882.92
Golf Courses	-
Highway	-
Highway Shop Operations	-
Land Conservation	-
Lakeshores Library	-
Veterans Service	-
Medical Examiner	-
Courts & Judicial	-
Other Departments	-
<b>Total</b>	<b>\$ 110,681.96</b>



**DEPARTMENT 6  
FISCAL 2018**

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

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

The balance of effort and related costs have 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 2018 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 2018**

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

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
<b>Expenditures:</b>					
Salaries & Wages	230,952.95	55,197.76	75,521.61	97,231.19	3,002.39
Fringe Benefits	74,641.61	17,839.34	24,407.81	31,424.12	970.34
Contracted Services	211,262.56				211,262.56
C/S - M7 - Econ Devel	10,000.00				10,000.00
C/S - Mfg Renewal Prog	55,000.00				55,000.00
C/S - Minority Matching Prog	25,000.00				25,000.00
C/S - Bus Dev Marketing Prog	25,000.00				25,000.00
C/S - Dev Proj Line Credit	500,000.00				500,000.00
C/S - Incinerator Loan	650,000.00				650,000.00
Software Subscription	1,957.70	1,957.70			
Telephone	3,128.81	3,128.81			
Public Liability Expense	3,453.65	3,453.65			
Advertising	548.30	150.00			398.30
Travel/Mileage	11,397.93	11,397.93			
Executive Expense	143.97				143.97
Conferences	1,240.00	1,240.00			
Discretionary Account	33,062.78				33,062.78
Office Supplies	813.42	813.42			
Copy Cost	718.22	718.22			
Printing	1,490.72	1,467.45			23.27
Publications	564.49	564.49			
Postage	196.14	196.14			
Dues	492.00	492.00			
Equipment	984.87	984.87			
Materials	37.69	-			37.69
Mat-Promotional	5,096.67				5,096.67
<b>Total Expenditures</b>	<b>\$ 1,847,184.48</b>	<b>\$ 99,601.78</b>	<b>\$ 99,929.42</b>	<b>\$ 128,655.31</b>	<b>\$ 1,518,997.97</b>
Disallowed / Capitalized	(1,520,699.45)	-			(1,520,699.45)
General & Administrative Allocation	0.00	(99,601.78)	42,798.66	55,101.64	1,701.48
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	1,390.24	-	597.38	769.11	23.75
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	145.23	-	62.40	80.34	2.48
Audit & Consulting Services	998.68	-	429.13	552.49	17.06
Buildings & Facilities	4,556.99	-	1,958.13	2,521.01	77.85
Total 1st Allocation	7,091.13	-	3,047.04	3,922.95	121.14

**DEPARTMENT 6  
FISCAL 2018**

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

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
General & Administrative Allocation	-	-	-	-	-
Unallocated	(121.14)				(121.14)
<b>Total 1st Tier Allocation</b>	<b>\$ 333,455.03</b>	<b>\$ -</b>	<b>\$ 145,775.13</b>	<b>\$ 187,679.90</b>	<b>\$ 0.00</b>
2nd Allocation					
Building Depreciation	0.58	-	0.25	0.32	0.01
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	35.42	-	15.22	19.59	0.61
Audit & Consulting Services	3.89	-	1.67	2.15	0.07
Buildings & Facilities	4,157.50	-	1,786.47	2,300.01	71.02
County Executive	390.03	-	167.60	215.77	6.66
Finance Department	6,936.61	-	2,980.64	3,837.47	118.50
Printing & Mail Services	645.64	-	277.43	357.18	11.03
Human Resources	2,158.48	-	927.49	1,194.11	36.87
Information Technology	12,614.00	-	5,420.21	6,978.31	215.48
County Treasurer	18.96	-	8.15	10.49	0.32
Corporation Counsel	29,476.99	-	12,666.20	16,307.25	503.55
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>56,438.09</b>	<b>-</b>	<b>24,251.32</b>	<b>31,222.65</b>	<b>964.12</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	(964.12)				(964.12)
<b>Total 2nd Tier Allocation</b>	<b>\$ 55,473.97</b>	<b>\$ -</b>	<b>\$ 24,251.32</b>	<b>\$ 31,222.65</b>	<b>\$ -</b>
Total Incoming Costs	62,443.96	-	27,298.36	35,145.60	-
<b>Total Allocated Cost</b>	<b>\$ 388,929.00</b>	<b>\$ -</b>	<b>\$ 170,026.45</b>	<b>\$ 218,902.55</b>	<b>\$ 0.00</b>

**DEPARTMENT 6  
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 145,775.13  
Total 2nd Tier Allocation 24,251.32  
**Total Allocated Cost \$ 170,026.45**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	16.000	1.48%	2,151.90	-	2,151.90	-	2,151.90
County Executive	2.900	0.27%	390.03	-	390.03	-	390.03
Finance Department	14.900	1.37%	2,003.95	-	2,003.95	339.30	2,343.25
Printing & Mail Services	2.000	0.18%	268.99	-	268.99	45.54	314.53
Human Resources	5.000	0.46%	672.47	-	672.47	113.86	786.33
Information Technology	14.000	1.29%	1,882.91	-	1,882.91	318.80	2,201.71
County Treasurer	5.000	0.46%	672.47	-	672.47	113.86	786.33
Corporation Counsel	4.650	0.43%	625.39	-	625.39	105.89	731.28
Central Courts	49.235	4.54%	6,621.79	-	6,621.79	1,121.16	7,742.95
Sheriff's Office	139.000	12.82%	18,694.60	-	18,694.60	3,165.25	21,859.85
Child Support	32.150	2.97%	4,323.97	-	4,323.97	732.11	5,056.07
Human Services-Administration	37.300	3.44%	5,016.61	-	5,016.61	849.38	5,865.99
Human Services-Economic Support	59.000	5.44%	7,935.12	-	7,935.12	1,343.52	9,278.64
Human Services-Health Services	129.200	11.92%	17,376.57	-	17,376.57	2,942.09	20,318.65
Human Services-Workforce Solutions	34.200	3.16%	4,599.68	-	4,599.68	778.79	5,378.47
Human Services-Youth and Family	80.500	7.43%	10,826.73	-	10,826.73	1,833.11	12,659.84
Human Services-Aging	42.100	3.88%	5,662.18	-	5,662.18	958.68	6,620.86
Human Services-Detention Center	52.500	4.84%	7,060.91	-	7,060.91	1,195.51	8,256.42
Communications	51.000	4.71%	6,859.17	-	6,859.17	1,161.35	8,020.52
Jail	141.500	13.05%	19,030.84	-	19,030.84	3,222.18	22,253.01
Register of Deeds	8.000	0.74%	1,075.95	-	1,075.95	182.17	1,258.12
County Clerk	4.250	0.39%	571.60	-	571.60	96.78	668.38
District Attorney	12.125	1.12%	1,630.73	-	1,630.73	276.11	1,906.84
Victim Witness	6.000	0.55%	806.96	-	806.96	136.63	943.59
Victim Advocate	1.700	0.16%	228.64	-	228.64	38.71	267.35
Emergency Management	1.375	0.13%	184.93	-	184.93	31.31	216.24
Planning & Development Services	8.100	0.75%	1,089.40	-	1,089.40	184.45	1,273.85
Harbor / Marina	8.710	0.80%	1,171.44	-	1,171.44	198.34	1,369.78
UW Extension	5.000	0.46%	672.47	-	672.47	113.86	786.33
Parks	16.160	1.49%	2,173.42	-	2,173.42	367.99	2,541.40
Highway	61.077	5.64%	8,214.46	-	8,214.46	1,390.82	9,605.28
Highway Shop Operations	9.500	0.88%	1,277.69	-	1,277.69	216.33	1,494.02
Land Conservation	3.000	0.28%	403.48	-	403.48	68.31	471.80
Veterans Service	2.500	0.23%	336.23	-	336.23	56.93	393.16
Medical Examiner	2.000	0.18%	268.99	-	268.99	45.54	314.53
Other Departments	22.250	2.05%	2,992.48	-	2,992.48	506.67	3,499.15
<b>Total</b>	<b>1,083.882</b>	<b>100.00%</b>	<b>\$ 145,775.13</b>	<b>\$ -</b>	<b>\$ 145,775.13</b>	<b>\$ 24,251.32</b>	<b>\$ 170,026.45</b>

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

Allocation Source: County Financial and Human Resources Records



**DEPARTMENT 6  
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 187,679.90  
Total 2nd Tier Allocation 31,222.65  
**Total Allocated Cost \$ 218,902.55**

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
<b>Grantee Department</b>							
Buildings & Facilities	5,290.38	5.32%	9,982.29	-	9,982.29	-	9,982.29
Finance Department	10,580.76	10.64%	19,964.59	-	19,964.59	3,507.91	23,472.50
Human Resources	8,464.61	8.51%	15,971.67	-	15,971.67	2,806.33	18,778.00
Information Technology	8,464.61	8.51%	15,971.67	-	15,971.67	2,806.33	18,778.00
County Treasurer	2,116.15	2.13%	3,992.91	-	3,992.91	701.58	4,694.50
Corporation Counsel	5,290.38	5.32%	9,982.29	-	9,982.29	1,753.96	11,736.25
Central Courts	1,058.08	1.06%	1,996.47	-	1,996.47	350.79	2,347.26
Sheriff's Office	5,290.38	5.32%	9,982.29	-	9,982.29	1,753.96	11,736.25
Human Services-Administration	4,232.31	4.26%	7,985.85	-	7,985.85	1,403.17	9,389.01
Human Services-Health Services	2,116.15	2.13%	3,992.91	-	3,992.91	701.58	4,694.50
Human Services-Youth and Family	2,116.15	2.13%	3,992.91	-	3,992.91	701.58	4,694.50
Communications	10,580.76	10.64%	19,964.59	-	19,964.59	3,507.91	23,472.50
Register of Deeds	1,058.08	1.06%	1,996.47	-	1,996.47	350.79	2,347.26
County Clerk	1,058.08	1.06%	1,996.47	-	1,996.47	350.79	2,347.26
District Attorney	1,058.08	1.06%	1,996.47	-	1,996.47	350.79	2,347.26
Emergency Management	6,880.86	6.92%	12,983.33	-	12,983.33	2,281.26	15,264.59
Planning & Development Services	4,232.31	4.26%	7,985.85	-	7,985.85	1,403.17	9,389.01
Harbor / Marina	1,058.08	1.06%	1,996.47	-	1,996.47	350.79	2,347.26
UW Extension	3,282.06	3.30%	6,192.84	-	6,192.84	1,088.12	7,280.97
Parks	5,290.38	5.32%	9,982.29	-	9,982.29	1,753.96	11,736.25
Highway	5,290.38	5.32%	9,982.29	-	9,982.29	1,753.96	11,736.25
Land Conservation	1,058.08	1.06%	1,996.47	-	1,996.47	350.79	2,347.26
Veterans Service	1,058.08	1.06%	1,996.47	-	1,996.47	350.79	2,347.26
Medical Examiner	2,540.73	2.55%	4,794.04	-	4,794.04	842.35	5,636.39
<b>Total</b>	<b>99,465.92</b>	<b>100.00%</b>	<b>\$ 187,679.90</b>	<b>\$ -</b>	<b>\$ 187,679.90</b>	<b>\$ 31,222.65</b>	<b>\$ 218,902.55</b>

Allocation Basis: Time and Effort Analysis of Departmental Support FY2018

Allocation Source: Office of the County Executive



DEPARTMENT 6  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
COUNTY EXECUTIVE  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Executive

Grantee Department	Total	General Oversight	Department Specific
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	0.00	-	-
Buildings & Facilities	12,134.19	2,151.90	9,982.29
County Executive	390.03	390.03	-
Finance Department	25,815.75	2,343.25	23,472.50
Printing & Mail Services	314.53	314.53	-
Human Resources	19,564.33	786.33	18,778.00
Information Technology	20,979.71	2,201.71	18,778.00
County Treasurer	5,480.82	786.33	4,694.50
Corporation Counsel	12,467.53	731.28	11,736.25
Central Courts	10,090.21	7,742.95	2,347.26
Sheriff's Office	33,596.10	21,859.85	11,736.25
Child Support	5,056.07	5,056.07	-
Human Services-Administration	15,255.00	5,865.99	9,389.01
Human Services-Economic Support	9,278.64	9,278.64	-
Human Services-Health Services	25,013.15	20,318.65	4,694.50
Human Services-Workforce Solutions	5,378.47	5,378.47	-
Human Services-Youth and Family	17,354.34	12,659.84	4,694.50
Human Services-Aging	6,620.86	6,620.86	-
Human Services-Detention Center	8,256.42	8,256.42	-
Ridgewood Care Center	-	-	-
Communications	31,493.02	8,020.52	23,472.50
Jail	22,253.01	22,253.01	-
Jail Alternatives	-	-	-
Register of Deeds	3,605.38	1,258.12	2,347.26
County Clerk	3,015.64	668.38	2,347.26
District Attorney	4,254.10	1,906.84	2,347.26
Victim Witness	943.59	943.59	-
Victim Advocate	267.35	267.35	-
Emergency Management	15,480.83	216.24	15,264.59
Planning & Development Services	10,662.86	1,273.85	9,389.01
Harbor / Marina	3,717.04	1,369.78	2,347.26
UW Extension	8,067.29	786.33	7,280.97
Parks	14,277.65	2,541.40	11,736.25
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	21,341.53	9,605.28	11,736.25
Highway Shop Operations	1,494.02	1,494.02	-
Land Conservation	2,819.05	471.80	2,347.26
Lakeshores Library	-	-	-
Veterans Service	2,740.42	393.16	2,347.26
Medical Examiner	5,950.92	314.53	5,636.39
Courts & Judicial	-	-	-
Other Departments	3,499.15	3,499.15	-
<b>Total</b>	<b>\$ 388,929.00</b>	<b>\$ 170,026.45</b>	<b>\$ 218,902.55</b>





**DEPARTMENT 7  
FISCAL 2018**

**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 2018. 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 2018. 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 2018.
- **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 payroll, accounts payable, and general receipt transactions by department during 2018.
- **Receipts/Banking**: Costs related to managing records of funds received and reconciling banking data have been allocated based on receipts processed by department during 2018.
- **Copier Pool**: Costs related to the operations oversight of the County's Copier Pool have been allocated based on copy charges by department during 2018.
- **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 2018**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Purchasing
<b>Expenditures:</b>					
Salaries & Wages	764,251.29	196,183.31	243,719.74	180,439.73	40,963.87
Fringe Benefits	283,627.49	72,807.18	90,448.81	66,964.45	15,202.43
PS-Audit	90,980.00	90,980.00			
PS-Consultants	10,091.25				
PS-Internal Audit	50.00		50.00		
PS-Indirect Costs	7,125.00	7,125.00			
Temporary Help	9,147.65	2,088.41	2,145.12	970.57	-
Equipment Repairs	276.00	276.00			
Lease - Computers	1,656.68	1,656.68			
Software Subscription	4,385.41	4,385.41			
Telephone	1,780.59	1,780.59			
Central Telephone	1,423.12	1,423.12			
Public Liability Expense	11,427.72	11,427.72			
Travel/Mileage	4,831.71	4,831.71			
Training	5,526.63	5,526.63			
Office Supplies	2,403.33	2,403.33			
Paper	897.12	897.12			
Copy Costs	6,723.33	6,723.33			
Printing	1,457.94	1,457.94			
Publications	3,331.63	3,331.63			
Postage	7,537.51	7,537.51			
Dues	2,384.50	2,384.50			
Equipment	2,407.62	2,407.62			
<b>Total Expenditures</b>	<b>\$ 1,223,723.52</b>	<b>\$ 427,634.73</b>	<b>\$ 336,363.67</b>	<b>\$ 248,374.75</b>	<b>\$ 56,166.30</b>
Disallowed / Capitalized	-				
<b>Cost Adjustments:</b>					
Garnishment Fees	(2,412.00)			(2,412.00)	
Registration Fee	(260.00)	(260.00)			
Transfer Audit & Indirect Cost Fees (Chapter 4)	(98,105.00)	(98,105.00)			
<b>Total Cost Adjustments</b>	<b>\$ (100,777.00)</b>	<b>\$ (98,365.00)</b>	<b>\$ -</b>	<b>\$ (2,412.00)</b>	<b>\$ -</b>
General & Administrative Allocation	0.00	(329,269.73)	141,267.48	104,588.43	23,743.92
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	10,180.08	-	4,367.59	3,233.57	734.09
Equipment Depreciation	87,721.99	-	10,532.97	77,189.02	-
Insurance & Employee Activity	1,071.71	-	128.68	943.03	-
Audit & Consulting Services	1,446.29	-	620.50	459.39	104.29
Buildings & Facilities	33,368.68	-	14,316.26	10,599.15	2,406.24
County Executive	21,968.54	-	9,425.22	6,978.03	1,584.17
<b>Total 1st Allocation</b>	<b>155,757.29</b>	<b>-</b>	<b>39,391.22</b>	<b>99,402.20</b>	<b>4,828.80</b>

DEPARTMENT 7  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Purchasing
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 1,278,703.81</b>	<b>\$ -</b>	<b>\$ 517,022.37</b>	<b>\$ 449,953.38</b>	<b>\$ 84,739.03</b>
2nd Allocation					
Building Depreciation	4.21	-	1.81	1.34	0.30
Equipment Depreciation	16.02	-	1.92	14.09	-
Insurance & Employee Activity	234.34	-	28.14	206.21	-
Audit & Consulting Services	5.91	-	2.54	1.88	0.43
Buildings & Facilities	30,443.44	-	13,061.23	9,669.98	2,195.30
County Executive	3,847.21	-	1,650.58	1,222.02	277.43
Finance Department	15,367.24	-	6,593.05	4,881.21	1,108.15
Printing & Mail Services	5,670.33	-	2,432.76	1,801.11	408.89
Human Resources	12,038.93	-	5,165.10	3,824.02	868.14
Information Technology	383,049.20	-	164,340.63	121,670.81	27,622.01
County Treasurer	113.75	-	48.80	36.13	8.20
Corporation Counsel	13,298.12	-	5,705.33	4,223.98	958.94
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	464,088.72	-	199,031.88	147,552.79	33,447.78
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 464,088.72</b>	<b>\$ -</b>	<b>\$ 199,031.88</b>	<b>\$ 147,552.79</b>	<b>\$ 33,447.78</b>
Total Incoming Costs	619,846.01	-	238,423.10	246,954.98	38,276.58
<b>Total Allocated Cost</b>	<b>\$ 1,742,792.53</b>	<b>\$ -</b>	<b>\$ 716,054.25</b>	<b>\$ 597,506.16</b>	<b>\$ 118,186.81</b>

DEPARTMENT 7  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Audit	Receipts	Copier Pool Support	Departmental Support
<b>Expenditures:</b>				
Salaries & Wages	36,760.49	4,509.08	6,343.29	55,331.79
Fringe Benefits	13,642.48	1,673.40	2,354.11	20,534.63
PS-Audit				
PS-Consultants				10,091.25
PS-Internal Audit				
PS-Indirect Costs				
Temporary Help	-	-	-	3,943.55
Equipment Repairs				
Lease - Computers				
Software Subscription				
Telephone				
Central Telephone				
Public Liability Expense				
Travel/Mileage				
Training				
Office Supplies				
Paper				
Copy Costs				
Printing				
Publications				
Postage				
Dues				
Equipment				
<b>Total Expenditures</b>	<b>\$ 50,402.97</b>	<b>\$ 6,182.48</b>	<b>\$ 8,697.39</b>	<b>\$ 89,901.23</b>
Disallowed / Capitalized	-	-	-	-
<b>Cost Adjustments:</b>				
Garnishment Fees				
Registration Fee				
Transfer Audit & Indirect Cost Fees (Chapter 4)				
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	21,307.51	2,613.60	3,676.76	32,072.01
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	658.77	80.81	113.68	991.57
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	93.59	11.48	16.15	140.87
Buildings & Facilities	2,159.34	264.87	372.61	3,250.23
County Executive	1,421.62	174.38	245.31	2,139.81
<b>Total 1st Allocation</b>	<b>4,333.31</b>	<b>531.53</b>	<b>747.74</b>	<b>6,522.49</b>

DEPARTMENT 7  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Audit	Receipts	Copier Pool Support	Departmental Support
General & Administrative Allocation	-	-	-	-
Unallocated				
<b>Total 1st Tier Allocation</b>	<b>\$ 76,043.79</b>	<b>\$ 9,327.62</b>	<b>\$ 13,121.90</b>	<b>\$ 128,495.73</b>
2nd Allocation				
Building Depreciation	0.27	0.03	0.05	0.41
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	0.38	0.05	0.07	0.58
Buildings & Facilities	1,970.04	241.65	339.94	2,965.30
County Executive	248.96	30.54	42.96	374.73
Finance Department	994.44	121.98	171.60	1,496.82
Printing & Mail Services	366.94	45.01	63.32	552.31
Human Resources	779.06	95.56	134.43	1,172.63
Information Technology	24,787.66	3,040.48	4,277.29	37,310.32
County Treasurer	7.36	0.90	1.27	11.08
Corporation Counsel	860.54	105.55	148.49	1,295.28
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	30,015.64	3,681.75	5,179.41	45,179.47
General & Administrative Allocation	-	-	-	-
Unallocated				
<b>Total 2nd Tier Allocation</b>	<b>\$ 30,015.64</b>	<b>\$ 3,681.75</b>	<b>\$ 5,179.41</b>	<b>\$ 45,179.47</b>
Total Incoming Costs	34,348.95	4,213.28	5,927.16	51,701.95
<b>Total Allocated Cost</b>	<b>\$ 106,059.43</b>	<b>\$ 13,009.37</b>	<b>\$ 18,301.32</b>	<b>\$ 173,675.19</b>

DEPARTMENT 7  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COSTS ALLOCATIONS

Department: Finance Department  
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 517,022.37  
Total 2nd Tier Allocation 199,031.88  
  
Total Allocated Cost \$ 716,054.25

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	175.00	0.72%	3,721.69	-	3,721.69	-	3,721.69
Buildings & Facilities	1,755.00	7.22%	37,323.22	-	37,323.22	-	37,323.22
County Executive	223.00	0.92%	4,742.50	-	4,742.50	-	4,742.50
Finance Department	201.00	0.83%	4,274.63	-	4,274.63	-	4,274.63
Printing & Mail Services	190.00	0.78%	4,040.69	-	4,040.69	1,722.26	5,762.95
Human Resources	151.00	0.62%	3,211.29	-	3,211.29	1,368.74	4,580.03
Information Technology	422.00	1.74%	8,974.59	-	8,974.59	3,825.23	12,799.81
County Treasurer	170.00	0.70%	3,615.36	-	3,615.36	1,540.97	5,156.32
Corporation Counsel	134.00	0.55%	2,849.75	-	2,849.75	1,214.65	4,064.40
Central Courts	7,685.00	31.61%	163,435.32	-	163,435.32	69,660.82	233,096.14
Sheriff's Office	2,631.00	10.82%	55,952.94	-	55,952.94	23,848.75	79,801.68
Child Support	273.00	1.12%	5,805.83	-	5,805.83	2,474.61	8,280.45
Human Services-Administration	123.25	0.51%	2,621.13	-	2,621.13	1,117.20	3,738.33
Human Services-Economic Support	46.00	0.19%	978.27	-	978.27	416.97	1,395.24
Human Services-Health Services	598.00	2.46%	12,717.54	-	12,717.54	5,420.58	18,138.12
Human Services-Workforce Solutions	388.75	1.60%	8,267.47	-	8,267.47	3,523.83	11,791.30
Human Services-Youth and Family	2,447.85	10.07%	52,057.92	-	52,057.92	22,188.58	74,246.50
Human Services-Aging	312.25	1.28%	6,640.56	-	6,640.56	2,830.40	9,470.95
Human Services-Detention Center	82.40	0.34%	1,752.38	-	1,752.38	746.92	2,499.30
Ridgewood Care Center	29.00	0.12%	616.74	-	616.74	262.87	879.61
Communications	403.00	1.66%	8,570.52	-	8,570.52	3,653.00	12,223.52
Jail	938.00	3.86%	19,948.25	-	19,948.25	8,502.52	28,450.77
Register of Deeds	233.00	0.96%	4,955.16	-	4,955.16	2,112.03	7,067.20
County Clerk	170.00	0.70%	3,615.36	-	3,615.36	1,540.97	5,156.32
District Attorney	437.00	1.80%	9,293.59	-	9,293.59	3,961.19	13,254.78
Victim Witness	47.00	0.19%	999.54	-	999.54	426.03	1,425.57
Victim Advocate	56.00	0.23%	1,190.94	-	1,190.94	507.61	1,698.55
Emergency Management	63.00	0.26%	1,339.81	-	1,339.81	571.06	1,910.87
Planning & Development Services	221.00	0.91%	4,699.96	-	4,699.96	2,003.26	6,703.22
Harbor / Marina	29.00	0.12%	616.74	-	616.74	262.87	879.61
UW Extension	224.00	0.92%	4,763.76	-	4,763.76	2,030.45	6,794.21
Parks	250.75	1.03%	5,332.65	-	5,332.65	2,272.93	7,605.58
Pritchard Park	23.50	0.10%	499.77	-	499.77	213.02	712.79
Golf Courses	57.00	0.23%	1,212.21	-	1,212.21	516.68	1,728.88
Highway	313.75	1.29%	6,672.46	-	6,672.46	2,843.99	9,516.45
Highway Shop Operations	792.75	3.26%	16,859.25	-	16,859.25	7,185.90	24,045.15
Land Conservation	151.00	0.62%	3,211.29	-	3,211.29	1,368.74	4,580.03
Veterans Service	80.00	0.33%	1,701.34	-	1,701.34	725.16	2,426.51
Medical Examiner	347.00	1.43%	7,379.58	-	7,379.58	3,145.39	10,524.97
Other Departments	1,437.00	5.91%	30,560.38	-	30,560.38	13,025.71	43,586.10
<b>Total</b>	<b>24,311.25</b>	<b>100.00%</b>	<b>\$ 517,022.37</b>	<b>\$ -</b>	<b>\$ 517,022.37</b>	<b>\$ 199,031.88</b>	<b>\$ 716,054.25</b>

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 2018**

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

**Department:** Finance Department  
**Function:** Payroll

Total 1st Tier Allocation \$ 449,953.38  
Total 2nd Tier Allocation 147,552.79

**Total Allocated Cost \$ 597,506.16**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	382.00	2.06%	9,257.43	-	9,257.43	-	9,257.43
County Executive	74.00	0.40%	1,793.32	-	1,793.32	-	1,793.32
Finance Department	354.00	1.91%	8,578.87	-	8,578.87	-	8,578.87
Human Resources	128.00	0.69%	3,101.97	-	3,101.97	1,063.63	4,165.59
Information Technology	229.00	1.23%	5,549.61	-	5,549.61	1,902.89	7,452.50
County Treasurer	102.00	0.55%	2,471.88	-	2,471.88	847.58	3,319.46
Corporation Counsel	119.00	0.64%	2,883.86	-	2,883.86	988.84	3,872.70
Central Courts	951.00	5.12%	23,046.63	-	23,046.63	7,902.41	30,949.04
Sheriff's Office	3,355.00	18.07%	81,305.42	-	81,305.42	27,878.64	109,184.05
Child Support	624.00	3.36%	15,122.08	-	15,122.08	5,185.18	20,307.26
Human Services-Administration	326.00	1.76%	7,900.32	-	7,900.32	2,708.92	10,609.24
Human Services-Economic Support	1,373.00	7.39%	33,273.42	-	33,273.42	11,409.05	44,682.48
Human Services-Health Services	1,426.00	7.68%	34,557.83	-	34,557.83	11,849.46	46,407.29
Human Services-Workforce Solutions	229.00	1.23%	5,549.61	-	5,549.61	1,902.89	7,452.50
Human Services-Youth and Family	1,170.00	6.30%	28,353.90	-	28,353.90	9,722.21	38,076.11
Human Services-Aging	204.00	1.10%	4,943.76	-	4,943.76	1,695.15	6,638.91
Human Services-Detention Center	534.00	2.88%	12,941.01	-	12,941.01	4,437.32	17,378.33
Communications	1,297.00	6.99%	31,431.63	-	31,431.63	10,777.52	42,209.16
Jail	2,872.00	15.47%	69,600.34	-	69,600.34	23,865.11	93,465.46
Register of Deeds	178.00	0.96%	4,313.67	-	4,313.67	1,479.11	5,792.78
County Clerk	109.00	0.59%	2,641.52	-	2,641.52	905.74	3,547.26
District Attorney	305.00	1.64%	7,391.40	-	7,391.40	2,534.42	9,925.82
Victim Witness	128.00	0.69%	3,101.97	-	3,101.97	1,063.63	4,165.59
Victim Advocate	44.00	0.24%	1,066.30	-	1,066.30	365.62	1,431.92
Emergency Management	26.00	0.14%	630.09	-	630.09	216.05	846.14
Planning & Development Services	166.00	0.89%	4,022.86	-	4,022.86	1,379.39	5,402.25
Parks	133.90	0.72%	3,244.95	-	3,244.95	1,112.65	4,357.60
Highway	880.75	4.74%	21,344.19	-	21,344.19	7,318.66	28,662.85
Highway Shop Operations	157.30	0.85%	3,812.02	-	3,812.02	1,307.10	5,119.12
Land Conservation	77.00	0.41%	1,866.03	-	1,866.03	639.84	2,505.86
Veterans Service	64.00	0.34%	1,550.98	-	1,550.98	531.81	2,082.80
Medical Examiner	26.00	0.14%	630.09	-	630.09	216.05	846.14
Other Departments	523.00	2.82%	12,674.44	-	12,674.44	4,345.91	17,020.35
<b>Total</b>	<b>18,566.95</b>	<b>100.00%</b>	<b>\$ 449,953.38</b>	<b>\$ -</b>	<b>\$ 449,953.38</b>	<b>\$ 147,552.79</b>	<b>\$ 597,506.16</b>

Allocation Basis: Payroll Disbursements During 2018 with Reduced Weighting Applied at 35% for Highway and Parks

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 7  
FISCAL 2018**

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

**Department: Finance Department  
Function: Purchasing**

Total 1st Tier Allocation \$ 84,739.03  
Total 2nd Tier Allocation 33,447.78

**Total Allocated Cost \$ 118,186.81**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	6.00	0.56%	474.73	-	474.73	-	474.73
Buildings & Facilities	23.00	2.15%	1,819.79	-	1,819.79	-	1,819.79
County Executive	1.00	0.09%	79.12	-	79.12	-	79.12
Finance Department	18.00	1.68%	1,424.19	-	1,424.19	-	1,424.19
Printing & Mail Services	12.00	1.12%	949.46	-	949.46	392.35	1,341.81
Information Technology	20.00	1.87%	1,582.43	-	1,582.43	653.92	2,236.34
County Treasurer	3.00	0.28%	237.36	-	237.36	98.09	335.45
Central Courts	4.00	0.37%	316.49	-	316.49	130.78	447.27
Sheriff's Office	81.00	7.56%	6,408.83	-	6,408.83	2,648.36	9,057.19
Human Services-Administration	20.00	1.87%	1,582.43	-	1,582.43	653.92	2,236.34
Human Services-Economic Support	7.30	0.68%	577.59	-	577.59	238.68	816.27
Human Services-Health Services	135.00	12.61%	10,681.39	-	10,681.39	4,413.93	15,095.32
Human Services-Workforce Solutions	179.70	16.78%	14,218.12	-	14,218.12	5,875.43	20,093.55
Human Services-Youth and Family	209.70	19.58%	16,591.76	-	16,591.76	6,856.30	23,448.06
Human Services-Aging	32.00	2.99%	2,531.89	-	2,531.89	1,046.26	3,578.15
Human Services-Detention Center	2.30	0.21%	181.98	-	181.98	75.20	257.18
Ridgewood Care Center	2.00	0.19%	158.24	-	158.24	65.39	223.63
Jail	15.00	1.40%	1,186.82	-	1,186.82	490.44	1,677.26
Register of Deeds	7.00	0.65%	553.85	-	553.85	228.87	782.72
County Clerk	8.00	0.75%	632.97	-	632.97	261.57	894.54
District Attorney	2.00	0.19%	158.24	-	158.24	65.39	223.63
Emergency Management	7.00	0.65%	553.85	-	553.85	228.87	782.72
UW Extension	1.00	0.09%	79.12	-	79.12	32.70	111.82
Parks	9.00	0.84%	712.09	-	712.09	294.26	1,006.35
Golf Courses	8.00	0.75%	632.97	-	632.97	261.57	894.54
Highway	79.00	7.38%	6,250.59	-	6,250.59	2,582.97	8,833.56
Highway Shop Operations	90.00	8.40%	7,120.93	-	7,120.93	2,942.62	10,063.55
Land Conservation	6.00	0.56%	474.73	-	474.73	196.17	670.90
Veterans Service	4.00	0.37%	316.49	-	316.49	130.78	447.27
Other Departments	79.00	7.38%	6,250.59	-	6,250.59	2,582.97	8,833.56
<b>Total</b>	<b>1,071.00</b>	<b>100.00%</b>	<b>\$ 84,739.03</b>	<b>\$ -</b>	<b>\$ 84,739.03</b>	<b>\$ 33,447.78</b>	<b>\$ 118,186.81</b>

Allocation Basis: Purchase Orders by Department During 2018

Allocation Source: Accounting Records and Reports





DEPARTMENT 7  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COSTS ALLOCATIONS

Department: Finance Department  
Function: Audit

Total 1st Tier Allocation \$ 76,043.79  
Total 2nd Tier Allocation 30,015.64  

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Total Allocated Cost \$ 106,059.43

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	202.00	0.44%	336.42	-	336.42	-	336.42
Buildings & Facilities	1,179.00	2.58%	1,963.55	-	1,963.55	-	1,963.55
County Executive	171.00	0.37%	284.79	-	284.79	-	284.79
Finance Department	451.00	0.99%	751.11	-	751.11	-	751.11
Printing & Mail Services	89.00	0.19%	148.22	-	148.22	61.19	209.41
Human Resources	194.00	0.42%	323.09	-	323.09	133.38	456.48
Information Technology	409.00	0.90%	681.16	-	681.16	281.20	962.36
County Treasurer	490.00	1.07%	816.06	-	816.06	336.89	1,152.95
Corporation Counsel	184.00	0.40%	306.44	-	306.44	126.51	432.95
Central Courts	4,887.00	10.70%	8,138.98	-	8,138.98	3,359.98	11,498.96
Sheriff's Office	5,045.00	11.05%	8,402.12	-	8,402.12	3,468.61	11,870.73
Child Support	823.00	1.80%	1,370.65	-	1,370.65	565.84	1,936.49
Human Services-Administration	624.00	1.37%	1,039.23	-	1,039.23	429.02	1,468.25
Human Services-Economic Support	1,508.30	3.30%	2,511.98	-	2,511.98	1,037.01	3,548.98
Human Services-Health Services	3,216.00	7.04%	5,356.04	-	5,356.04	2,211.11	7,567.15
Human Services-Workforce Solutions	1,381.70	3.03%	2,301.13	-	2,301.13	949.96	3,251.10
Human Services-Youth and Family	5,480.70	12.00%	9,127.75	-	9,127.75	3,768.16	12,895.92
Human Services-Aging	1,075.00	2.35%	1,790.34	-	1,790.34	739.10	2,529.44
Human Services-Detention Center	725.30	1.59%	1,207.94	-	1,207.94	498.67	1,706.61
Ridgewood Care Center	31.00	0.07%	51.63	-	51.63	21.31	72.94
Communications	1,498.00	3.28%	2,494.82	-	2,494.82	1,029.92	3,524.75
Jail	3,521.00	7.71%	5,864.00	-	5,864.00	2,420.80	8,284.80
Register of Deeds	450.00	0.99%	749.45	-	749.45	309.39	1,058.84
County Clerk	548.00	1.20%	912.66	-	912.66	376.77	1,289.43
District Attorney	530.00	1.16%	882.68	-	882.68	364.39	1,247.07
Victim Witness	151.00	0.33%	251.48	-	251.48	103.82	355.30
Victim Advocate	72.00	0.16%	119.91	-	119.91	49.50	169.41
Emergency Management	61.00	0.13%	101.59	-	101.59	41.94	143.53
Planning & Development Services	770.00	1.69%	1,282.39	-	1,282.39	529.40	1,811.79
Harbor / Marina	12.00	0.03%	19.99	-	19.99	8.25	28.24
UW Extension	125.00	0.27%	208.18	-	208.18	85.94	294.12
Parks	1,302.00	2.85%	2,168.40	-	2,168.40	895.17	3,063.57
Pritchard Park	59.00	0.13%	98.26	-	98.26	40.56	138.83
Golf Courses	45.00	0.10%	74.94	-	74.94	30.94	105.88
Highway	1,997.00	4.37%	3,325.87	-	3,325.87	1,373.00	4,698.88
Highway Shop Operations	1,632.00	3.57%	2,717.99	-	2,717.99	1,122.05	3,840.05
Land Conservation	209.00	0.46%	348.08	-	348.08	143.69	491.77
Veterans Service	99.00	0.22%	164.88	-	164.88	68.07	232.94
Medical Examiner	187.00	0.41%	311.44	-	311.44	128.57	440.01
Other Departments	4,226.00	9.26%	7,038.13	-	7,038.13	2,905.52	9,943.65
<b>Total</b>	<b>45,660.00</b>	<b>100.00%</b>	<b>\$ 76,043.79</b>	<b>\$ -</b>	<b>\$ 76,043.79</b>	<b>\$ 30,015.64</b>	<b>\$ 106,059.43</b>

Allocation Basis: Total Payroll, Accounts Payable, and General Receipt Transactions Processed by Department During 2018

Allocation Source: Finance Department Records and Reports



DEPARTMENT 7  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COSTS ALLOCATIONS

Department: Finance Department  
Function: Receipts

Total 1st Tier Allocation	\$ 9,327.62
Total 2nd Tier Allocation	3,681.75
<b>Total Allocated Cost</b>	<b>\$ 13,009.37</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	128	1.38%	128.73	-	128.73	-	128.73
Buildings & Facilities	51	0.55%	51.29	-	51.29	-	51.29
County Executive	2	0.02%	2.01	-	2.01	-	2.01
Finance Department	12	0.13%	12.07	-	12.07	-	12.07
Printing & Mail Services	8	0.09%	8.05	-	8.05	3.24	11.29
Human Resources	2	0.02%	2.01	-	2.01	0.81	2.82
Information Technology	1	0.01%	1.01	-	1.01	0.41	1.41
County Treasurer	316	3.41%	317.79	-	317.79	128.10	445.90
Corporation Counsel	8	0.09%	8.05	-	8.05	3.24	11.29
Central Courts	670	7.22%	673.80	-	673.80	271.61	945.41
Sheriff's Office	572	6.17%	575.24	-	575.24	231.88	807.13
Child Support	83	0.89%	83.47	-	83.47	33.65	117.12
Human Services-Administration	88	0.95%	88.50	-	88.50	35.67	124.17
Human Services-Economic Support	57	0.62%	57.63	-	57.63	23.23	80.85
Human Services-Health Services	773	8.33%	777.39	-	777.39	313.37	1,090.75
Human Services-Workforce Solutions	492	5.30%	494.49	-	494.49	199.33	693.82
Human Services-Youth and Family	150	1.61%	150.55	-	150.55	60.69	211.24
Human Services-Aging	340	3.67%	341.93	-	341.93	137.83	479.76
Human Services-Detention Center	51	0.55%	51.59	-	51.59	20.80	72.39
Ridgewood Care Center	19	0.20%	19.11	-	19.11	7.70	26.81
Communications	30	0.32%	30.17	-	30.17	12.16	42.33
Jail	250	2.70%	251.42	-	251.42	101.35	352.77
Register of Deeds	173	1.87%	173.98	-	173.98	70.13	244.11
County Clerk	367	3.96%	369.08	-	369.08	148.78	517.86
District Attorney	39	0.42%	39.22	-	39.22	15.81	55.03
Victim Witness	3	0.03%	3.02	-	3.02	1.22	4.23
Victim Advocate	4	0.04%	4.02	-	4.02	1.62	5.64
Emergency Management	8	0.09%	8.05	-	8.05	3.24	11.29
Planning & Development Services	510	5.50%	512.89	-	512.89	206.75	719.64
UW Extension	30	0.32%	30.17	-	30.17	12.16	42.33
Parks	670	7.22%	673.80	-	673.80	271.61	945.41
Pritchard Park	19	0.20%	19.11	-	19.11	7.70	26.81
Golf Courses	21	0.23%	21.12	-	21.12	8.51	29.63
Highway	109	1.18%	109.62	-	109.62	44.19	153.81
Highway Shop Operations	42	0.45%	42.24	-	42.24	17.03	59.26
Land Conservation	68	0.73%	68.39	-	68.39	27.57	95.95
Veterans Service	1	0.01%	1.01	-	1.01	0.41	1.41
Medical Examiner	14	0.15%	14.08	-	14.08	5.68	19.75
Other Departments	3,094	33.36%	3,111.55	-	3,111.55	1,254.28	4,365.83
<b>Total</b>	<b>9,275</b>	<b>100.00%</b>	<b>\$ 9,327.62</b>	<b>\$ -</b>	<b>\$ 9,327.62</b>	<b>\$ 3,681.75</b>	<b>\$ 13,009.37</b>

Allocation Basis: Number of General Receipts Processed by Department During 2018

Allocation Source: Financial Department Records and Reports



**DEPARTMENT 7  
FISCAL 2018**

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

**Department: Finance Department  
Function: Copier Pool Support**

Total 1st Tier Allocation \$ 13,121.90  
Total 2nd Tier Allocation 5,179.41

**Total Allocated Cost \$ 18,301.32**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	6,316.45	2.34%	306.63	-	306.63	-	306.63
County Executive	718.22	0.27%	34.87	-	34.87	-	34.87
Finance Department	6,723.33	2.49%	326.38	-	326.38	-	326.38
Human Resources	1,964.17	0.73%	95.35	-	95.35	39.65	135.00
Information Technology	857.40	0.32%	41.62	-	41.62	17.31	58.93
County Treasurer	3,893.06	1.44%	188.99	-	188.99	78.60	267.58
Corporation Counsel	2,520.75	0.93%	122.37	-	122.37	50.89	173.26
Central Courts	12,898.21	4.77%	626.14	-	626.14	260.40	886.54
Sheriff's Office	25,698.04	9.51%	1,247.50	-	1,247.50	518.81	1,766.32
Child Support	10,840.87	4.01%	526.27	-	526.27	218.87	745.13
Human Services-Administration	10,950.40	4.05%	531.58	-	531.58	221.08	752.66
Human Services-Economic Support	3,848.94	1.42%	186.85	-	186.85	77.71	264.55
Human Services-Health Services	25,754.39	9.53%	1,250.24	-	1,250.24	519.95	1,770.19
Human Services-Workforce Solutions	29,322.59	10.85%	1,423.46	-	1,423.46	591.99	2,015.45
Human Services-Youth and Family	19,828.19	7.34%	962.55	-	962.55	400.31	1,362.86
Human Services-Aging	17,518.64	6.48%	850.44	-	850.44	353.68	1,204.12
Human Services-Detention Center	4,799.80	1.78%	233.00	-	233.00	96.90	329.91
Communications	11,271.76	4.17%	547.18	-	547.18	227.56	774.75
Jail	23,676.96	8.76%	1,149.39	-	1,149.39	478.01	1,627.40
Register of Deeds	6,918.45	2.56%	335.85	-	335.85	139.68	475.53
County Clerk	1,783.02	0.66%	86.56	-	86.56	36.00	122.55
District Attorney	19,473.15	7.20%	945.32	-	945.32	393.14	1,338.46
Victim Witness	1,132.78	0.42%	54.99	-	54.99	22.87	77.86
Emergency Management	869.87	0.32%	42.23	-	42.23	17.56	59.79
Planning & Development Services	3,464.25	1.28%	168.17	-	168.17	69.94	238.11
Harbor / Marina	3,544.01	1.31%	172.04	-	172.04	71.55	243.59
UW Extension	781.10	0.29%	37.92	-	37.92	15.77	53.69
Parks	1,938.26	0.72%	94.09	-	94.09	39.13	133.22
Highway	9,117.95	3.37%	442.63	-	442.63	184.08	626.71
Land Conservation	529.62	0.20%	25.71	-	25.71	10.69	36.40
Veterans Service	362.08	0.13%	17.58	-	17.58	7.31	24.89
Medical Examiner	416.10	0.15%	20.20	-	20.20	8.40	28.60
Other Departments	572.97	0.21%	27.81	-	27.81	11.57	39.38
<b>Total</b>	<b>270,305.78</b>	<b>100.00%</b>	<b>\$ 13,121.90</b>	<b>\$ -</b>	<b>\$ 13,121.90</b>	<b>\$ 5,179.41</b>	<b>\$ 18,301.32</b>

Allocation Basis: Copy Charges by Department During 2018

Allocation Source: Accounting Records & Reports



**DEPARTMENT 7  
FISCAL 2018**

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

**Department:** Finance Department  
**Function:** Departmental Support

Total 1st Tier Allocation \$ 128,495.73  
Total 2nd Tier Allocation 45,179.47  
**Total Allocated Cost \$ 173,675.19**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Printing & Mail Services	1,009.13	1.39%	1,779.72	-	1,779.72	625.76	2,405.48
Sheriff's Office	60,130.15	82.53%	106,046.82	-	106,046.82	37,286.37	143,333.18
Other Departments	11,719.74	16.09%	20,669.18	-	20,669.18	7,267.34	27,936.53
<b>Total</b>	<b>72,859.02</b>	<b>100.00%</b>	<b>\$ 128,495.73</b>	<b>\$ -</b>	<b>\$ 128,495.73</b>	<b>\$ 45,179.47</b>	<b>\$ 173,675.19</b>

Allocation Basis: Direct Allocation to Benefiting Departments

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

**DEPARTMENT 7  
FISCAL 2018**

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

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll	Purchasing	Audit
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	-	-	-	-	-
Buildings & Facilities	50,721.91	37,323.22	9,257.43	1,819.79	1,963.55
County Executive	6,936.61	4,742.50	1,793.32	79.12	284.79
Finance Department	15,367.24	4,274.63	8,578.87	1,424.19	751.11
Printing & Mail Services	9,730.94	5,762.95	-	1,341.81	209.41
Human Resources	9,339.92	4,580.03	4,165.59	-	456.48
Information Technology	23,511.37	12,799.81	7,452.50	2,236.34	962.36
County Treasurer	10,677.66	5,156.32	3,319.46	335.45	1,152.95
Corporation Counsel	8,554.59	4,064.40	3,872.70	-	432.95
Central Courts	277,823.36	233,096.14	30,949.04	447.27	11,498.96
Sheriff's Office	355,820.29	79,801.68	109,184.05	9,057.19	11,870.73
Child Support	31,386.45	8,280.45	20,307.26	-	1,936.49
Human Services-Administration	18,929.00	3,738.33	10,609.24	2,236.34	1,468.25
Human Services-Economic Support	50,788.37	1,395.24	44,682.48	816.27	3,548.98
Human Services-Health Services	90,068.83	18,138.12	46,407.29	15,095.32	7,567.15
Human Services-Workforce Solutions	45,297.71	11,791.30	7,452.50	20,093.55	3,251.10
Human Services-Youth and Family	150,240.69	74,246.50	38,076.11	23,448.06	12,895.92
Human Services-Aging	23,901.33	9,470.95	6,638.91	3,578.15	2,529.44
Human Services-Detention Center	22,243.71	2,499.30	17,378.33	257.18	1,706.61
Ridgewood Care Center	1,202.99	879.61	-	223.63	72.94
Communications	58,774.50	12,223.52	42,209.16	-	3,524.75
Jail	133,858.46	28,450.77	93,465.46	1,677.26	8,284.80
Jail Alternatives	-	-	-	-	-
Register of Deeds	15,421.17	7,067.20	5,792.78	782.72	1,058.84
County Clerk	11,527.96	5,156.32	3,547.26	894.54	1,289.43
District Attorney	26,044.80	13,254.78	9,925.82	223.63	1,247.07
Victim Witness	6,028.55	1,425.57	4,165.59	-	355.30
Victim Advocate	3,305.53	1,698.55	1,431.92	-	169.41
Emergency Management	3,754.34	1,910.87	846.14	782.72	143.53
Planning & Development Services	14,875.01	6,703.22	5,402.25	-	1,811.79
Harbor / Marina	1,151.44	879.61	-	-	28.24
UW Extension	7,296.17	6,794.21	-	111.82	294.12
Parks	17,111.73	7,605.58	4,357.60	1,006.35	3,063.57
Pritchard Park	878.42	712.79	-	-	138.83
Golf Courses	2,758.94	1,728.88	-	894.54	105.88
Highway	52,492.25	9,516.45	28,662.85	8,833.56	4,698.88
Highway Shop Operations	43,127.13	24,045.15	5,119.12	10,063.55	3,840.05
Land Conservation	8,380.92	4,580.03	2,505.86	670.90	491.77
Lakeshores Library	-	-	-	-	-
Veterans Service	5,215.81	2,426.51	2,082.80	447.27	232.94
Medical Examiner	11,859.46	10,524.97	846.14	-	440.01
Courts & Judicial	-	-	-	-	-
Other Departments	111,725.39	43,586.10	17,020.35	8,833.56	9,943.65
<b>1,738,130.97</b>	<b>712,332.56</b>	<b>597,506.16</b>	<b>117,712.08</b>	<b>105,723.01</b>	

**DEPARTMENT 7  
FISCAL 2018**

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

Department: Finance Department

Grantee Department	Receipts	Copier Pool Support	Departmental Support
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Buildings & Facilities	51.29	306.63	-
County Executive	2.01	34.87	-
Finance Department	12.07	326.38	-
Printing & Mail Services	11.29	-	2,405.48
Human Resources	2.82	135.00	-
Information Technology	1.41	58.93	-
County Treasurer	445.90	267.58	-
Corporation Counsel	11.29	173.26	-
Central Courts	945.41	886.54	-
Sheriff's Office	807.13	1,766.32	143,333.18
Child Support	117.12	745.13	-
Human Services-Administration	124.17	752.66	-
Human Services-Economic Support	80.85	264.55	-
Human Services-Health Services	1,090.75	1,770.19	-
Human Services-Workforce Solutions	693.82	2,015.45	-
Human Services-Youth and Family	211.24	1,362.86	-
Human Services-Aging	479.76	1,204.12	-
Human Services-Detention Center	72.39	329.91	-
Ridgewood Care Center	26.81	-	-
Communications	42.33	774.75	-
Jail	352.77	1,627.40	-
Jail Alternatives	-	-	-
Register of Deeds	244.11	475.53	-
County Clerk	517.86	122.55	-
District Attorney	55.03	1,338.46	-
Victim Witness	4.23	77.86	-
Victim Advocate	5.64	-	-
Emergency Management	11.29	59.79	-
Planning & Development Services	719.64	238.11	-
Harbor / Marina	-	243.59	-
UW Extension	42.33	53.69	-
Parks	945.41	133.22	-
Pritchard Park	26.81	-	-
Golf Courses	29.63	-	-
Highway	153.81	626.71	-
Highway Shop Operations	59.26	-	-
Land Conservation	95.95	36.40	-
Lakeshores Library	-	-	-
Veterans Service	1.41	24.89	-
Medical Examiner	19.75	28.60	-
Courts & Judicial	-	-	-
Other Departments	4,365.83	39.38	27,936.53
<hr/>			
	12,880.64	18,301.32	173,675.19



**DEPARTMENT 8  
FISCAL 2018**

**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 2018.
- **Postage/Mail**: Costs related to the delivery/processing of mail have been allocated based on postage charges by department during 2018.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 8  
FISCAL 2018**

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

Department: Printing & Mail Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
<b>Expenditures:</b>				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
C/S-Shredding	4,584.44		4,584.44	-
C/S-Courier	22,681.00		-	22,681.00
C/S-Ricoh	124,497.27	10,706.77	63,854.65	49,935.85
C/S-Mail Pickup	3,690.00		-	3,690.00
Equipment Repairs	2,475.36		2,475.36	-
Leases	178,319.43		178,319.43	-
Lease-Postage Meter	1,073.70		-	1,073.70
Maintenance Agreements	110,604.53		110,604.53	-
M/C-Folder Stuffer	3,036.00		-	3,036.00
MC Envelope Printer	988.75		988.75	-
MC Postage Machine	1,971.36		-	1,971.36
MC-Anajet	955.32		955.32	-
Software Subscription	2,078.10	2,078.10	-	-
Telephone	129.93	129.93	-	-
Travel/Mileage	45.89	45.89	-	-
Office Supplies	287.09	287.09	-	-
Off Supp-Ink Mail Machine	3,673.00		-	3,673.00
Off Supp-Toner Envelope Printer	245.10		245.10	-
Off Supp - Anajet Printer	3,189.13		3,189.13	-
Paper	243.00		243.00	-
Printing-Scrap	13,905.31		13,905.31	-
Postage	11,704.22		-	11,704.22
Postage-Billable	506.30		-	506.30
Equipment	9,536.34		9,536.34	-
Materials	925.27	925.27	-	-
Materials-NeoPost Folder	366.92		-	366.92
Capital Purchases	2,995.00		2,995.00	-
<b>Total Expenditures</b>	<b>\$ 504,707.76</b>	<b>\$ 14,173.05</b>	<b>\$ 391,896.36</b>	<b>\$ 98,638.35</b>
<b>Cost Adjustments:</b>				
TVCCOG Revenue	(18,059.14)		(18,059.14)	
Copier Pool Revenues	(353,303.85)		(353,303.85)	
Sale of County Property	(20.00)	(20.00)		
<b>Total Cost Adjustments</b>	<b>\$ (371,382.99)</b>	<b>\$ (20.00)</b>	<b>\$ (371,362.99)</b>	<b>\$ -</b>
General & Administrative Allocation	-	(14,153.05)	11,307.10	2,845.94
Disallowed / Capitalized	-			



**DEPARTMENT 8  
FISCAL 2018**

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

Department: Printing & Mail Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	4,031.60	-	3,220.91	810.69
Equipment Depreciation	24,560.10	-	20,919.06	3,641.04
Insurance & Employee Activity	432.11	-	345.22	86.89
Audit & Consulting Services	758.75	-	606.18	152.57
Buildings & Facilities	13,214.95	-	10,557.65	2,657.31
County Executive	268.99	-	214.90	54.09
Finance Department	6,926.14	-	5,533.41	1,392.73
<b>Total 1st Allocation</b>	<b>50,192.65</b>	<b>-</b>	<b>41,397.33</b>	<b>8,795.32</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 183,517.42</b>	<b>\$ -</b>	<b>\$ 73,237.80</b>	<b>\$ 110,279.61</b>
2nd Allocation				
Building Depreciation	1.67	-	1.33	0.34
Equipment Depreciation	4.48	-	3.82	0.66
Insurance & Employee Activity	74.31	-	59.36	14.94
Audit & Consulting Services	2.91	-	2.32	0.58
Buildings & Facilities	12,056.47	-	9,632.12	2,424.36
County Executive	45.54	-	36.39	9.16
Finance Department	2,804.80	-	2,240.80	564.00
Printing & Mail Services	8,028.71	-	6,414.27	1,614.44
Human Resources	413.79	-	330.59	83.21
Information Technology	2,836.38	-	2,266.03	570.35
County Treasurer	75.84	-	60.59	15.25
Corporation Counsel	711.91	-	568.76	143.15
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
<b>Total 2nd Allocation</b>	<b>27,056.81</b>	<b>-</b>	<b>21,616.37</b>	<b>5,440.44</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 27,056.81</b>	<b>\$ -</b>	<b>\$ 21,616.37</b>	<b>\$ 5,440.44</b>
<b>Total Incoming Costs</b>	<b>77,249.46</b>	<b>-</b>	<b>63,013.70</b>	<b>14,235.75</b>
<b>Total Allocated Cost</b>	<b>\$ 210,574.23</b>	<b>\$ -</b>	<b>\$ 94,854.18</b>	<b>\$ 115,720.05</b>

**DEPARTMENT 8  
FISCAL 2018**

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

Department: Printing & Mail Services  
Function: Printing Services

Total 1st Tier Allocation \$ 73,237.80  
Total 2nd Tier Allocation 21,616.37  
  
**Total Allocated Cost \$ 94,854.18**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	0.14	0.00%	0.05	-	0.05		0.05
Buildings & Facilities	7.93	0.00%	2.72	-	2.72		2.72
County Executive	1,490.72	0.70%	511.09	-	511.09	-	511.09
Finance Department	1,457.94	0.68%	499.85	-	499.85	-	499.85
Human Resources	613.34	0.29%	210.28	-	210.28	62.94	273.22
Information Technology	15.89	0.01%	5.45	-	5.45	1.63	7.08
County Treasurer	2,310.16	1.08%	792.03	-	792.03	237.05	1,029.09
Corporation Counsel	166.33	0.08%	57.03	-	57.03	17.07	74.09
Central Courts	9,657.89	4.52%	3,311.19	-	3,311.19	991.03	4,302.21
Sheriff's Office	4,094.73	1.92%	1,403.87	-	1,403.87	420.17	1,824.04
Child Support	3,974.16	1.86%	1,362.53	-	1,362.53	407.80	1,770.33
Human Services-Administration	1,534.45	0.72%	526.08	-	526.08	157.45	683.54
Human Services-Economic Support	606.98	0.28%	208.10	-	208.10	62.28	270.39
Human Services-Health Services	5,295.44	2.48%	1,815.53	-	1,815.53	543.38	2,358.91
Human Services-Workforce Solutions	11,588.61	5.42%	3,973.13	-	3,973.13	1,189.14	5,162.27
Human Services-Youth and Family	4,779.89	2.24%	1,638.78	-	1,638.78	490.48	2,129.26
Human Services-Aging	23,301.55	10.91%	7,988.89	-	7,988.89	2,391.04	10,379.93
Communications	16.80	0.01%	5.76	-	5.76	1.72	7.48
Jail	14,638.18	6.85%	5,018.67	-	5,018.67	1,502.07	6,520.74
Register of Deeds	566.53	0.27%	194.23	-	194.23	58.13	252.37
County Clerk	90,956.24	42.58%	31,184.18	-	31,184.18	9,333.30	40,517.47
District Attorney	4,491.75	2.10%	1,539.99	-	1,539.99	460.91	2,000.90
Victim Witness	552.23	0.26%	189.33	-	189.33	56.67	246.00
Victim Advocate	567.00	0.27%	194.39	-	194.39	58.18	252.58
Planning & Development Services	116.00	0.05%	39.77	-	39.77	11.90	51.67
Harbor / Marina	2,819.18	1.32%	966.55	-	966.55	289.28	1,255.84
UW Extension	1,355.19	0.63%	464.62	-	464.62	139.06	603.68
Parks	631.64	0.30%	216.56	-	216.56	64.81	281.37
Highway	1,260.15	0.59%	432.04	-	432.04	129.31	561.35
Land Conservation	113.64	0.05%	38.96	-	38.96	11.66	50.62
Veterans Service	189.18	0.09%	64.86	-	64.86	19.41	84.27
Medical Examiner	249.83	0.12%	85.65	-	85.65	25.64	111.29
Other Departments	24,196.20	11.33%	8,295.62	-	8,295.62	2,482.85	10,778.47
<b>Total</b>	<b>213,615.88</b>	<b>100.00%</b>	<b>\$ 73,237.80</b>	<b>\$ -</b>	<b>\$ 73,237.80</b>	<b>\$ 21,616.37</b>	<b>\$ 94,854.18</b>

Allocation Basis: Printing Charges by Department During 2018

Allocation Source: Accounting Records & Reports



**DEPARTMENT 8  
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 110,279.61  
Total 2nd Tier Allocation 5,440.44  

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Total Allocated Cost \$ 115,720.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	53.47	0.03%	36.68	-	36.68	-	36.68
County Executive	196.14	0.12%	134.55	-	134.55	-	134.55
Finance Department	7,537.51	4.69%	5,170.48	-	5,170.48	-	5,170.48
Printing & Mail Services	11,704.22	7.28%	8,028.71	-	8,028.71	-	8,028.71
Human Resources	838.21	0.52%	574.98	-	574.98	32.28	607.26
County Treasurer	11,517.42	7.16%	7,900.57	-	7,900.57	443.53	8,344.10
Corporation Counsel	564.89	0.35%	387.50	-	387.50	21.75	409.25
Central Courts	46,298.28	28.80%	31,759.08	-	31,759.08	1,782.94	33,542.02
Sheriff's Office	10,075.09	6.27%	6,911.18	-	6,911.18	387.99	7,299.17
Child Support	24,122.13	15.00%	16,546.98	-	16,546.98	928.94	17,475.92
Human Services-Administration	1,738.04	1.08%	1,192.24	-	1,192.24	66.93	1,259.17
Human Services-Economic Support	308.15	0.19%	211.38	-	211.38	11.87	223.25
Human Services-Health Services	2,440.38	1.52%	1,674.02	-	1,674.02	93.98	1,768.00
Human Services-Workforce Solutions	5,854.82	3.64%	4,016.21	-	4,016.21	225.47	4,241.68
Human Services-Youth and Family	5,760.13	3.58%	3,951.26	-	3,951.26	221.82	4,173.08
Human Services-Aging	9,372.29	5.83%	6,429.08	-	6,429.08	360.93	6,790.00
Human Services-Detention Center	158.68	0.10%	108.85	-	108.85	6.11	114.96
Communications	15.86	0.01%	10.88	-	10.88	0.61	11.49
Jail	7.94	0.00%	5.45	-	5.45	0.31	5.75
Register of Deeds	3,606.39	2.24%	2,473.86	-	2,473.86	138.88	2,612.74
County Clerk	5,331.57	3.32%	3,657.28	-	3,657.28	205.32	3,862.60
District Attorney	2,372.32	1.48%	1,627.33	-	1,627.33	91.36	1,718.69
Victim Witness	2,749.57	1.71%	1,886.11	-	1,886.11	105.89	1,992.00
Victim Advocate	678.67	0.42%	465.55	-	465.55	26.14	491.68
Planning & Development Services	2,572.33	1.60%	1,764.53	-	1,764.53	99.06	1,863.59
Harbor / Marina	809.47	0.50%	555.27	-	555.27	31.17	586.44
UW Extension	2,083.67	1.30%	1,429.33	-	1,429.33	80.24	1,509.57
Parks	99.70	0.06%	68.39	-	68.39	3.84	72.23
Highway	242.03	0.15%	166.02	-	166.02	9.32	175.35
Land Conservation	617.43	0.38%	423.54	-	423.54	23.78	447.31
Veterans Service	696.81	0.43%	477.99	-	477.99	26.83	504.82
Medical Examiner	34.98	0.02%	24.00	-	24.00	1.35	25.34
Other Departments	306.67	0.19%	210.37	-	210.37	11.81	222.18
<b>Total</b>	<b>160,765.26</b>	<b>100.00%</b>	<b>\$ 110,279.61</b>	<b>\$ -</b>	<b>\$ 110,279.61</b>	<b>\$ 5,440.44</b>	<b>\$ 115,720.05</b>

Allocation Basis: Postage Charges by Department During 2018

Allocation Source: Accounting Records & Reports



DEPARTMENT 8  
FISCAL 2018

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

Department: Printing & Mail Services

<u>Grantee Department</u>	<u>Total</u>	<u>Printing Services</u>	<u>Postage/Mail</u>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Buildings & Facilities	39.40	2.72	36.68
County Executive	645.64	511.09	134.55
Finance Department	5,670.33	499.85	5,170.48
Printing & Mail Services	8,028.71	-	8,028.71
Human Resources	880.48	273.22	607.26
Information Technology	7.08	7.08	-
County Treasurer	9,373.19	1,029.09	8,344.10
Corporation Counsel	483.34	74.09	409.25
Central Courts	37,844.23	4,302.21	33,542.02
Sheriff's Office	9,123.21	1,824.04	7,299.17
Child Support	19,246.25	1,770.33	17,475.92
Human Services-Administration	1,942.71	683.54	1,259.17
Human Services-Economic Support	493.63	270.39	223.25
Human Services-Health Services	4,126.91	2,358.91	1,768.00
Human Services-Workforce Solutions	9,403.96	5,162.27	4,241.68
Human Services-Youth and Family	6,302.34	2,129.26	4,173.08
Human Services-Aging	17,169.94	10,379.93	6,790.00
Human Services-Detention Center	114.96	-	114.96
Ridgewood Care Center	-	-	-
Communications	18.97	7.48	11.49
Jail	6,526.49	6,520.74	5.75
Jail Alternatives	-	-	-
Register of Deeds	2,865.11	252.37	2,612.74
County Clerk	44,380.07	40,517.47	3,862.60
District Attorney	3,719.59	2,000.90	1,718.69
Victim Witness	2,238.00	246.00	1,992.00
Victim Advocate	744.26	252.58	491.68
Emergency Management	-	-	-
Planning & Development Services	1,915.27	51.67	1,863.59
Harbor / Marina	1,842.28	1,255.84	586.44
UW Extension	2,113.25	603.68	1,509.57
Parks	353.60	281.37	72.23
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	736.69	561.35	175.35
Highway Shop Operations	-	-	-
Land Conservation	497.94	50.62	447.31
Lakeshores Library	-	-	-
Veterans Service	589.09	84.27	504.82
Medical Examiner	136.63	111.29	25.34
Courts & Judicial	-	-	-
Other Departments	11,000.64	10,778.47	222.18
<b>Total</b>	<b>\$ 210,574.18</b>	<b>\$ 94,854.13</b>	<b>\$ 115,720.05</b>



**DEPARTMENT 9  
FISCAL 2018**

**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 2018:

- **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 2018.
- **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 2018**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
<b>Expenditures:</b>					
Salaries & Wages	382,580.25	75,750.89	284,639.71	22,189.65	-
Fringe Benefits	124,575.35	24,665.92	92,684.06	7,225.37	-
Tuition Reimbursement	2,043.49				2,043.49
Medical Services	11,304.38		11,304.38		
Lease - Computers	664.00	664.00			
Software Subscriptions	1,459.81	1,459.81			
Civil Service Testing	11,799.14				11,799.14
Per Diems	1,300.00				1,300.00
Telephone	1,285.97	1,285.97			
Public Liability Expense	5,720.23	5,720.23			
Travel/Mileage	1,375.72	1,375.72			
Travel-Civil Service Related	248.59				248.59
Training	34,504.86		34,504.86		
Discretionary Account	587.60	587.60			
Recruitment / Advertising	1,230.39		1,230.39		
Office Supplies	1,328.20	1,328.20			
Copy Cost	1,964.17	1,964.17			
Printing	613.34	613.34			
Publications	280.92	280.92			
Postage	838.21	838.21			
Dues	75.00	75.00			
<b>Total Expenditures</b>	<b>\$ 585,779.62</b>	<b>\$ 116,609.98</b>	<b>\$ 424,363.40</b>	<b>\$ 29,415.02</b>	<b>\$ 15,391.22</b>
Disallowed / Capitalized	-	-			
General & Administrative Allocation	(0.00)	(116,609.98)	108,176.84	8,433.14	-
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	4,600.04		4,267.37	332.67	-
Equipment Depreciation	-		-	-	-
Insurance & Employee Activity	484.63		449.58	35.05	-
Audit & Consulting Services	836.73		776.22	60.51	-
Buildings & Facilities	15,078.19		13,987.75	1,090.44	-
County Executive	16,644.14		15,440.45	1,203.69	-
Finance Department	6,733.71		6,246.73	486.98	-
Printing & Mail Services	785.27		728.48	56.79	-
<b>Total 1st Allocation</b>	<b>45,162.70</b>	<b>-</b>	<b>41,896.57</b>	<b>3,266.13</b>	<b>-</b>
General & Administrative Allocation	-	-	-	-	-

**DEPARTMENT 9  
FISCAL 2018**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Unallocated	-				
<b>Total 1st Tier Allocation</b>	<b>\$ 630,942.32</b>	<b>\$ -</b>	<b>\$ 574,436.81</b>	<b>\$ 41,114.30</b>	<b>\$ 15,391.22</b>
2nd Allocation					
Building Depreciation	1.90		1.77	0.14	-
Equipment Depreciation	-		-	-	-
Insurance & Employee Activity	101.34		94.01	7.33	-
Audit & Consulting Services	3.34		3.10	0.24	-
Buildings & Facilities	13,756.37		12,761.52	994.85	-
County Executive	2,920.19		2,709.00	211.19	-
Finance Department	2,606.21		2,417.74	188.48	-
Printing & Mail Services	95.22		88.33	6.89	-
Human Resources	3,722.41		3,453.20	269.20	-
Information Technology	13,957.33		12,947.95	1,009.38	-
County Treasurer	18.96		17.59	1.37	-
Corporation Counsel	19,185.29		17,797.82	1,387.46	-
Central Courts	-		-	-	-
Sheriff's Office	-		-	-	-
<b>Total 2nd Allocation</b>	<b>56,368.56</b>	<b>-</b>	<b>52,292.03</b>	<b>4,076.53</b>	<b>-</b>
General & Administrative Allocation	-	-			
Unallocated	-				
<b>Total 2nd Tier Allocation</b>	<b>\$ 56,368.56</b>	<b>\$ -</b>	<b>\$ 52,292.03</b>	<b>\$ 4,076.53</b>	<b>\$ -</b>
Total Incoming Costs	101,531.26	-	94,188.60	7,342.66	-
<b>Total Allocated Cost</b>	<b>\$ 687,310.88</b>	<b>\$ -</b>	<b>\$ 626,728.84</b>	<b>\$ 45,190.83</b>	<b>\$ 15,391.22</b>

**DEPARTMENT 9  
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 574,436.81  
Total 2nd Tier Allocation 52,292.03  
  
**Total Allocated Cost \$ 626,728.84**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	15.300	1.84%	10,551.74	-	10,551.74	-	10,551.74
County Executive	2.900	0.35%	2,000.00	-	2,000.00	-	2,000.00
Finance Department	14.200	1.70%	9,793.12	-	9,793.12	-	9,793.12
Printing & Mail Services	0.600	0.07%	413.79	-	413.79	-	413.79
Human Resources	5.000	0.60%	3,448.28	-	3,448.28	-	3,448.28
Information Technology	10.500	1.26%	7,241.39	-	7,241.39	690.71	7,932.10
County Treasurer	4.300	0.52%	2,965.52	-	2,965.52	282.86	3,248.38
Corporation Counsel	4.650	0.56%	3,206.90	-	3,206.90	305.89	3,512.79
Central Courts	40.951	4.92%	28,242.12	-	28,242.12	2,693.83	30,935.94
Sheriff's Office	134.100	16.10%	92,482.91	-	92,482.91	8,821.33	101,304.25
Child Support	26.830	3.22%	18,503.48	-	18,503.48	1,764.92	20,268.40
Human Services-Administration	20.150	2.42%	13,896.57	-	13,896.57	1,325.50	15,222.08
Human Services-Economic Support	55.500	6.66%	38,275.93	-	38,275.93	3,650.89	41,926.81
Human Services-Health Services	78.030	9.37%	53,813.88	-	53,813.88	5,132.95	58,946.83
Human Services-Workforce Solutions	16.560	1.99%	11,420.71	-	11,420.71	1,089.35	12,510.05
Human Services-Youth and Family	56.350	6.77%	38,862.13	-	38,862.13	3,706.80	42,568.94
Human Services-Aging	18.230	2.19%	12,572.43	-	12,572.43	1,199.20	13,771.64
Human Services-Detention Center	30.450	3.66%	21,000.03	-	21,000.03	2,003.05	23,003.09
Communications	51.000	6.12%	35,172.47	-	35,172.47	3,354.87	38,527.34
Jail	121.550	14.59%	83,827.72	-	83,827.72	7,995.77	91,823.50
Register of Deeds	7.300	0.88%	5,034.49	-	5,034.49	480.21	5,514.70
County Clerk	4.250	0.51%	2,931.04	-	2,931.04	279.57	3,210.61
District Attorney	12.038	1.45%	8,302.08	-	8,302.08	791.88	9,093.96
Victim Witness	5.300	0.64%	3,655.18	-	3,655.18	348.64	4,003.82
Victim Advocate	1.700	0.20%	1,172.42	-	1,172.42	111.83	1,284.24
Emergency Management	1.113	0.13%	767.59	-	767.59	73.22	840.80
Planning & Development Services	6.980	0.84%	4,813.80	-	4,813.80	459.16	5,272.96
Harbor / Marina	2.613	0.31%	1,802.07	-	1,802.07	171.89	1,973.96
UW Extension	1.500	0.18%	1,034.48	-	1,034.48	98.67	1,133.16
Parks	10.504	1.26%	7,244.15	-	7,244.15	690.97	7,935.12
Highway	55.633	6.68%	38,367.65	-	38,367.65	3,659.64	42,027.29
Highway Shop Operations	9.500	1.14%	6,551.73	-	6,551.73	624.93	7,176.66
Land Conservation	3.000	0.36%	2,068.97	-	2,068.97	197.35	2,266.31
Veterans Service	2.500	0.30%	1,724.14	-	1,724.14	164.45	1,888.60
Medical Examiner	1.300	0.16%	896.55	-	896.55	85.52	982.07
Other Departments	0.550	0.07%	379.31	-	379.31	36.18	415.49
<b>Total</b>	<b>832.932</b>	<b>100.00%</b>	<b>\$ 574,436.81</b>	<b>\$ -</b>	<b>\$ 574,436.81</b>	<b>\$ 52,292.03</b>	<b>\$ 626,728.84</b>

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

Allocation Source: Accounting and Human Resources Department





**DEPARTMENT 9  
FISCAL 2018**

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

Department: Human Resources  
Function: Payroll

Total 1st Tier Allocation \$ 41,114.30  
Total 2nd Tier Allocation 4,076.53  
**Total Allocated Cost \$ 45,190.83**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	382	1.99%	818.09		818.09	-	818.09
County Executive	74	0.39%	158.48		158.48	-	158.48
Finance Department	354	1.84%	758.12		758.12	-	758.12
Human Resources	128	0.67%	274.12		274.12	-	274.12
Information Technology	229	1.19%	490.42		490.42	51.12	541.55
County Treasurer	102	0.53%	218.44		218.44	22.77	241.21
Corporation Counsel	119	0.62%	254.85		254.85	26.57	281.42
Central Courts	951	4.95%	2,036.65		2,036.65	212.31	2,248.96
Sheriff's Office	3,355	17.48%	7,185.04		7,185.04	749.00	7,934.04
Child Support	624	3.25%	1,336.35		1,336.35	139.31	1,475.66
Human Services-Administration	326	1.70%	698.16		698.16	72.78	770.94
Human Services-Economic Support	1,373	7.15%	2,940.41		2,940.41	306.52	3,246.93
Human Services-Health Services	1,426	7.43%	3,053.91		3,053.91	318.35	3,372.26
Human Services-Workforce Solutions	229	1.19%	490.42		490.42	51.12	541.55
Human Services-Youth and Family	1,170	6.09%	2,505.66		2,505.66	261.20	2,766.86
Human Services-Aging	204	1.06%	436.88		436.88	45.54	482.43
Human Services-Detention Center	534	2.78%	1,143.61		1,143.61	119.22	1,262.83
Communications	1,297	6.76%	2,777.65		2,777.65	289.55	3,067.20
Jail	2,872	14.96%	6,150.65		6,150.65	641.17	6,791.83
Register of Deeds	178	0.93%	381.20		381.20	39.74	420.94
County Clerk	109	0.57%	233.43		233.43	24.33	257.77
District Attorney	305	1.59%	653.19		653.19	68.09	721.28
Victim Witness	128	0.67%	274.12		274.12	28.58	302.70
Victim Advocate	44	0.23%	94.23		94.23	9.82	104.05
Emergency Management	26	0.14%	55.68		55.68	5.80	61.49
Planning & Development Services	166	0.86%	355.50		355.50	37.06	392.56
Parks	206	1.07%	441.17		441.17	45.99	487.16
Highway	1,355	7.06%	2,901.86		2,901.86	302.50	3,204.36
Highway Shop Operations	242	1.26%	518.27		518.27	54.03	572.29
Land Conservation	77	0.40%	164.90		164.90	17.19	182.09
Veterans Service	64	0.33%	137.06		137.06	14.29	151.35
Medical Examiner	26	0.14%	55.68		55.68	5.80	61.49
Other Departments	523	2.72%	1,120.05		1,120.05	116.76	1,236.81
<b>Total</b>	<b>19,198</b>	<b>100.00%</b>	<b>\$ 41,114.30</b>	<b>\$ -</b>	<b>\$ 41,114.30</b>	<b>\$ 4,076.53</b>	<b>\$ 45,190.83</b>

Allocation Basis: Payroll Disbursements by Department During 2018

Allocation Source: Finance Department Records and Reports



DEPARTMENT 9  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
HUMAN RESOURCES  
FUNCTIONAL COSTS ALLOCATIONS

Department: Human Resources  
Function: Department Specific

Total 1st Tier Allocation \$ 15,391.22  
Total 2nd Tier Allocation -  

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Total Allocated Cost \$ 15,391.22

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Finance Department	1,487.69	9.67%	1,487.69		1,487.69	-	1,487.69
Sheriff's Office	11,536.25	74.95%	11,536.25		11,536.25	-	11,536.25
Child Support	555.80	3.61%	555.80		555.80	-	555.80
Jail	1,811.48	11.77%	1,811.48		1,811.48	-	1,811.48
<b>Total</b>	<b>15,391.22</b>	<b>100.00%</b>	<b>\$ 15,391.22</b>	<b>\$ -</b>	<b>\$ 15,391.22</b>	<b>\$ -</b>	<b>\$ 15,391.22</b>

Allocation Basis: Direct Allocation to Benefiting Department(s)

Allocation Source: Financial Statements, Records and Reports

DEPARTMENT 9  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
HUMAN RESOURCES  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Total	Personnel		Department Specific
		Administration	Payroll	
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	11,369.83	10,551.74	818.09	-
County Executive	2,158.48	2,000.00	158.48	-
Finance Department	12,038.93	9,793.12	758.12	1,487.69
Printing & Mail Services	413.79	413.79	-	-
Human Resources	3,722.41	3,448.28	274.12	-
Information Technology	8,473.65	7,932.10	541.55	-
County Treasurer	3,489.60	3,248.38	241.21	-
Corporation Counsel	3,794.20	3,512.79	281.42	-
Central Courts	33,184.91	30,935.94	2,248.96	-
Sheriff's Office	120,774.54	101,304.25	7,934.04	11,536.25
Child Support	22,299.86	20,268.40	1,475.66	555.80
Human Services-Administration	15,993.02	15,222.08	770.94	-
Human Services-Economic Support	45,173.74	41,926.81	3,246.93	-
Human Services-Health Services	62,319.10	58,946.83	3,372.26	-
Human Services-Workforce Solutions	13,051.60	12,510.05	541.55	-
Human Services-Youth and Family	45,335.80	42,568.94	2,766.86	-
Human Services-Aging	14,254.06	13,771.64	482.43	-
Human Services-Detention Center	24,265.91	23,003.09	1,262.83	-
Ridgewood Care Center	-	-	-	-
Communications	41,594.54	38,527.34	3,067.20	-
Jail	100,426.80	91,823.50	6,791.83	1,811.48
Jail Alternatives	-	-	-	-
Register of Deeds	5,935.64	5,514.70	420.94	-
County Clerk	3,468.38	3,210.61	257.77	-
District Attorney	9,815.24	9,093.96	721.28	-
Victim Witness	4,306.52	4,003.82	302.70	-
Victim Advocate	1,388.30	1,284.24	104.05	-
Emergency Management	902.29	840.80	61.49	-
Planning & Development Services	5,665.52	5,272.96	392.56	-
Harbor / Marina	1,973.96	1,973.96	-	-
UW Extension	1,133.16	1,133.16	-	-
Parks	8,422.28	7,935.12	487.16	-
Pritchard Park	-	-	-	-
Golf Courses	-	-	-	-
Highway	45,231.65	42,027.29	3,204.36	-
Highway Shop Operations	7,748.95	7,176.66	572.29	-
Land Conservation	2,448.41	2,266.31	182.09	-
Lakeshores Library	-	-	-	-
Veterans Service	2,039.95	1,888.60	151.35	-
Medical Examiner	1,043.56	982.07	61.49	-
Courts & Judicial	-	-	-	-
Other Departments	1,652.30	415.49	1,236.81	-
<b>Total</b>	<b>\$ 687,310.88</b>	<b>\$ 626,728.84</b>	<b>\$ 45,190.83</b>	<b>\$ 15,391.22</b>



**DEPARTMENT 10  
FISCAL 2018**

**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 2018**

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

**Department: Information Technology**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Computer Operations</b>	<b>Child Support and Human Services</b>
<b>Expenditures:</b>				
Salaries & Wages	584,807.82		523,272.67	1,988.70
Fringe Benefits	201,794.17		178,591.17	1,035.30
C/S-Internet Access	19,979.40		19,979.40	-
C/S-Ives Fiber	15,646.92		15,646.92	-
C/S-2nd Stage Fiber	16,063.56		16,063.56	-
C/S-Tech Infrastructure	370.00		370.00	-
C/S-Internet 2nd Access	14,503.68		14,503.68	-
PS-Technical Support	232,165.39		230,763.09	-
PS-Consultants	520.00		520.00	-
Lease - Computers	695.60		695.60	-
Lease - Computers Non Allocate	4,685.86		4,685.86	-
SWM-Domain Registration	345.17		345.17	-
SWM-Email Archiving	2,770.00		2,770.00	-
SWM-Kronos	68,620.48		-	-
SWM-Lansweeper	299.00		299.00	-
SWM-Logmein	1,299.99		1,299.99	-
SWM-Net Motion	170.00		-	-
SWM-OW Phone Accounting	689.63		-	-
SWM-Phoenix	218,456.00		-	-
SWM-Phones	(23,577.43)		-	-
SWM-Production Tools	466.65		466.65	-
SWM-Tangent	1,690.00		1,690.00	-
SWM-Voice Mail Ware	19,180.00		-	-
SWM-Website	11,073.87		11,073.87	-
SWM-LAN Storage	468.63		468.63	-
SWM-Tyler Munis	68,411.75		7,250.00	-
HWM-AT&T E911 Back-up System	15,498.48		-	-
HWM-AT&T E911 Primary	51,634.96		-	-
HWM-Fiber	15,158.18		15,158.18	-
HWM-Network CISCO	27,459.01		27,459.01	-
HWM-Router	5,211.18		-	-
HWM-Servers	4,698.00		3,333.00	-
HWM Lan Storage	1,008.33		1,008.33	-
Software Subscription	234,093.58		(10,553.42)	-
Telephone	6,486.91	5,470.00		-
Public Liability Expense	8,742.33		7,889.26	-
Travel/Mileage	4,290.12	4,076.47		2.73
Training	7,794.08	7,794.08		-
Conferences	2,335.86	2,335.86		-
Office Supplies	2,093.57	2,093.57		-
Paper	27.00	27.00		-

DEPARTMENT 10  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Copy Cost	857.40	857.40		-
Printing	15.89	15.89		-
Dues	50.00	50.00		-
Supplies-Technical	5,577.92	-	5,577.92	-
Supplies-Infrastructure	6,776.43	-	6,776.43	-
Uniforms	258.00	258.00		-
Equipment	769.76	769.76		-
Technology Refresh	12,468.69		12,468.69	-
<b>Total Expenditures</b>	<b>\$ 1,874,901.82</b>	<b>\$ 23,748.03</b>	<b>\$ 1,099,872.66</b>	<b>\$ 3,026.73</b>
Disallowed / Capitalized	-	-		
<b>Cost Adjustments:</b>				
TVCCOG Revenue	(45,197.33)		(45,197.33)	
<b>Total Cost Adjustments</b>	<b>\$ (45,197.33)</b>	<b>\$ -</b>	<b>\$ (45,197.33)</b>	<b>\$ -</b>
General & Administrative Allocation	0.00	(23,748.03)	21,249.19	80.76
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	19,520.84	-	17,466.80	66.38
Equipment Depreciation	225,886.76	-	132,639.69	-
Insurance & Employee Activity	2,058.83	-	1,842.20	7.00
Audit & Consulting Services	1,611.98	-	1,442.36	5.48
Buildings & Facilities	63,986.24	-	57,253.43	217.59
County Executive	17,854.58	-	15,975.87	60.72
Finance Department	16,830.42	-	15,059.47	57.23
Printing & Mail Services	5.45	-	4.87	0.02
Human Resources	7,731.82	-	6,918.25	26.29
<b>Total 1st Allocation</b>	<b>355,486.92</b>	<b>-</b>	<b>248,602.95</b>	<b>440.72</b>
General & Administrative Allocation				
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>\$ 2,185,191.41</b>	<b>\$ -</b>	<b>\$ 1,324,527.47</b>	<b>\$ 3,548.21</b>

DEPARTMENT 10  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
2nd Allocation				
Building Depreciation	8.08		7.23	0.03
Equipment Depreciation	41.25		24.22	-
Insurance & Employee Activity	386.45		345.78	1.31
Audit & Consulting Services	6.14		5.49	0.02
Buildings & Facilities	58,376.93		52,234.35	198.52
County Executive	3,125.13		2,796.30	10.63
Finance Department	6,680.95		5,977.96	22.72
Printing & Mail Services	1.63		1.46	0.01
Human Resources	741.83		663.77	2.52
Information Technology	38,141.41		34,128.06	129.70
County Treasurer	9.48		8.48	0.03
Corporation Counsel	1,423.84		1,274.02	4.84
Central Courts	-		-	-
Sheriff's Office	-		-	-
<b>Total 2nd Allocation</b>	<b>108,943.12</b>	<b>-</b>	<b>97,467.13</b>	<b>370.33</b>
General & Administrative Allocation				
<b>Total 2nd Tier Allocation</b>	<b>\$ 108,943.12</b>	<b>\$ -</b>	<b>\$ 97,467.13</b>	<b>\$ 370.33</b>
Unallocated				
Total Incoming Costs	464,430.04	-	346,070.08	811.05
<b>Total Allocated Cost</b>	<b>\$ 2,294,134.53</b>	<b>\$ -</b>	<b>\$ 1,421,994.60</b>	<b>\$ 3,918.54</b>

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RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
<b>Expenditures:</b>		
Salaries & Wages	-	59,546.45
Fringe Benefits	-	22,167.70
C/S-Internet Access	-	-
C/S-Ives Fiber	-	-
C/S-2nd Stage Fiber	-	-
C/S-Tech Infrastructure	-	-
C/S-Internet 2nd Access	-	-
PS-Technical Support	-	1,402.30
PS-Consultants	-	-
Lease - Computers	-	-
Lease - Computers Non Allocate	-	-
SWM-Domain Registration	-	-
SWM-Email Archiving	-	-
SWM-Kronos	-	68,620.48
SWM-Lansweeper	-	-
SWM-Logmein	-	-
SWM-Net Motion	-	170.00
SWM-OW Phone Accounting	689.63	-
SWM-Phoenix	-	218,456.00
SWM-Phones	(23,577.43)	-
SWM-Production Tools	-	-
SWM-Tangent	-	-
SWM-Voice Mail Ware	12,880.00	6,300.00
SWM-Website	-	-
SWM-LAN Storage	-	-
SWM-Tyler Munis	-	61,161.75
HWM-AT&T E911 Back-up System	-	15,498.48
HWM-AT&T E911 Primary	-	51,634.96
HWM-Fiber	-	-
HWM-Network CISCO	-	-
HWM-Router	-	5,211.18
HWM-Servers	-	1,365.00
HWM Lan Storage	-	-
Software Subscription	-	244,647.00
Telephone	-	1,016.91
Public Liability Expense	-	853.07
Travel/Mileage	-	210.92
Training	-	-
Conferences	-	-
Office Supplies	-	-
Paper	-	-





DEPARTMENT 10  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
Copy Cost	-	-
Printing	-	-
Dues	-	-
Supplies-Technical	-	-
Supplies-Infrastructure	-	-
Uniforms	-	-
Equipment	-	-
Technology Refresh	-	-
<b>Total Expenditures</b>	<b>\$ (10,007.80)</b>	<b>\$ 758,262.20</b>
Disallowed / Capitalized		
<b>Cost Adjustments:</b>		
TVCCOG Revenue		
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	-	2,418.08
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	-	1,987.66
Equipment Depreciation	93,247.07	-
Insurance & Employee Activity	-	209.64
Audit & Consulting Services	-	164.13
Buildings & Facilities	-	6,515.22
County Executive	-	1,817.99
Finance Department	-	1,713.71
Printing & Mail Services	-	0.55
Human Resources	-	787.27
<b>Total 1st Allocation</b>	<b>93,247.07</b>	<b>13,196.18</b>
General & Administrative Allocation		
Unallocated		
<b>Total 1st Tier Allocation</b>	<b>\$ 83,239.27</b>	<b>\$ 773,876.46</b>



DEPARTMENT 10  
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RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
2nd Allocation		
Building Depreciation	-	0.82
Equipment Depreciation	17.03	-
Insurance & Employee Activity	-	39.35
Audit & Consulting Services	-	0.62
Buildings & Facilities	-	5,944.07
County Executive	-	318.21
Finance Department	-	680.27
Printing & Mail Services	-	0.17
Human Resources	-	75.54
Information Technology	-	3,883.64
County Treasurer	-	0.97
Corporation Counsel	-	144.98
Central Courts	-	-
Sheriff's Office	-	-
Total 2nd Allocation	17.03	11,088.63
General & Administrative Allocation		
<b>Total 2nd Tier Allocation</b>	<b>\$ 17.03</b>	<b>\$ 11,088.63</b>
Unallocated		
Total Incoming Costs	93,264.10	24,284.81
<b>Total Allocated Cost</b>	<b>\$ 83,256.30</b>	<b>\$ 784,965.09</b>

**DEPARTMENT 10  
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 1,324,527.47  
Total 2nd Tier Allocation 97,467.13  
**Total Allocated Cost \$ 1,421,994.60**

Grantee Department	Allocated			Direct Billed	1st Tier	2nd Tier	Total Allocated
	Allocation Units	Percentage	Gross Allocation		Allocation	Allocation	
Buildings & Facilities	9	0.91%	12,090.01	-	12,090.01	-	12,090.01
County Executive	9	0.91%	12,090.01	-	12,090.01	-	12,090.01
Finance Department	20	2.03%	26,866.68	-	26,866.68	-	26,866.68
Printing & Mail Services	2	0.20%	2,686.67	-	2,686.67	-	2,686.67
Human Resources	10	1.01%	13,433.34	-	13,433.34	-	13,433.34
Information Technology	27	2.74%	36,270.02	-	36,270.02	-	36,270.02
County Treasurer	7	0.71%	9,403.34	-	9,403.34	750.57	10,153.91
Corporation Counsel	11	1.12%	14,776.68	-	14,776.68	1,179.47	15,956.15
Central Courts	3	0.30%	4,030.00	-	4,030.00	321.67	4,351.68
Sheriff's Office	121	12.27%	162,543.43	-	162,543.43	12,974.17	175,517.60
Child Support	38	3.85%	51,046.70	-	51,046.70	4,074.53	55,121.23
Human Services-Administration	55	5.58%	73,883.38	-	73,883.38	5,897.35	79,780.73
Human Services-Economic Support	90	9.13%	120,900.07	-	120,900.07	9,650.21	130,550.28
Human Services-Health Services	100	10.14%	134,333.42	-	134,333.42	10,722.46	145,055.87
Human Services-Workforce Solutions	60	6.09%	80,600.05	-	80,600.05	6,433.47	87,033.52
Human Services-Youth and Family	130	13.18%	174,633.44	-	174,633.44	13,939.19	188,572.63
Human Services-Aging	65	6.59%	87,316.72	-	87,316.72	6,969.60	94,286.32
Human Services-Detention Center	12	1.22%	16,120.01	-	16,120.01	1,286.69	17,406.70
Communications	33	3.35%	44,330.03	-	44,330.03	3,538.41	47,868.44
Jail	66	6.69%	88,660.05	-	88,660.05	7,076.82	95,736.88
Register of Deeds	19	1.93%	25,523.35	-	25,523.35	2,037.27	27,560.62
County Clerk	8	0.81%	10,746.67	-	10,746.67	857.80	11,604.47
Emergency Management	5	0.51%	6,716.67	-	6,716.67	536.12	7,252.79
Harbor / Marina	9	0.91%	12,090.01	-	12,090.01	965.02	13,055.03
UW Extension	18	1.83%	24,180.01	-	24,180.01	1,930.04	26,110.06
Highway	43	4.36%	57,763.37	-	57,763.37	4,610.66	62,374.02
Veterans Service	3	0.30%	4,030.00	-	4,030.00	321.67	4,351.68
Medical Examiner	11	1.12%	14,776.68	-	14,776.68	1,179.47	15,956.15
Other Departments	2	0.20%	2,686.67	-	2,686.67	214.45	2,901.12
<b>Total</b>	<b>986</b>	<b>100.00%</b>	<b>\$ 1,324,527.47</b>	<b>\$ -</b>	<b>\$ 1,324,527.47</b>	<b>\$ 97,467.13</b>	<b>\$ 1,421,994.60</b>

Allocation Basis: Number of PC Devices by Department

Allocation Source: IS Department



DEPARTMENT 10  
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RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
FUNCTIONAL COSTS ALLOCATIONS

Department: Information Technology  
Function: Child Support and Human Services

Total 1st Tier Allocation \$ 3,548.21  
Total 2nd Tier Allocation 370.33  
**Total Allocated Cost \$ 3,918.54**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	42.44	1.40%	49.75	(42.44)	7.31	5.19	12.50
Human Services-Administration	2,984.29	98.60%	3,498.45	(2,984.29)	514.16	365.14	879.30
<b>Total</b>	<b>3,026.73</b>	<b>100.00%</b>	<b>\$ 3,548.21</b>	<b>\$ (3,026.73)</b>	<b>\$ 521.48</b>	<b>\$ 370.33</b>	<b>\$ 891.81</b>

Allocation Basis: Direct Allocation to Benefiting Department During 2018

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

**DEPARTMENT 10  
FISCAL 2018**

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

**Department: Information Technology  
Function: Telephone**

Total 1st Tier Allocation \$ 83,239.27  
Total 2nd Tier Allocation 17.03  

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Total Allocated Cost \$ 83,256.30

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Buildings & Facilities	28	2.52%	2,095.95	-	2,095.95	-	2,095.95
County Executive	7	0.63%	523.99	-	523.99	-	523.99
Finance Department	15	1.35%	1,122.83	-	1,122.83	-	1,122.83
Printing & Mail Services	2	0.18%	149.71	-	149.71	-	149.71
Human Resources	7	0.63%	523.99	-	523.99	-	523.99
Information Technology	25	2.25%	1,871.39	-	1,871.39	-	1,871.39
County Treasurer	7	0.63%	523.99	-	523.99	0.12	524.10
Corporation Counsel	7	0.63%	523.99	-	523.99	0.12	524.10
Central Courts	127	11.42%	9,506.64	-	9,506.64	2.10	9,508.75
Sheriff's Office	96	8.63%	7,186.12	-	7,186.12	1.59	7,187.71
Child Support	41	3.69%	3,069.07	-	3,069.07	0.68	3,069.75
Human Services-Administration	51	4.59%	3,817.63	-	3,817.63	0.84	3,818.47
Human Services-Economic Support	109	9.80%	8,159.24	-	8,159.24	1.81	8,161.05
Human Services-Health Services	121	10.88%	9,057.51	-	9,057.51	2.00	9,059.51
Human Services-Workforce Solutions	50	4.50%	3,742.77	-	3,742.77	0.83	3,743.60
Human Services-Youth and Family	88	7.91%	6,587.28	-	6,587.28	1.46	6,588.74
Human Services-Aging	39	3.51%	2,919.36	-	2,919.36	0.65	2,920.01
Human Services-Detention Center	41	3.69%	3,069.07	-	3,069.07	0.68	3,069.75
Communications	3	0.27%	224.57	-	224.57	0.05	224.62
Jail	80	7.19%	5,988.44	-	5,988.44	1.33	5,989.76
Register of Deeds	10	0.90%	748.55	-	748.55	0.17	748.72
County Clerk	7	0.63%	523.99	-	523.99	0.12	524.10
District Attorney	35	3.15%	2,619.94	-	2,619.94	0.58	2,620.52
Victim Witness	11	0.99%	823.41	-	823.41	0.18	823.59
Emergency Management	17	1.53%	1,272.54	-	1,272.54	0.28	1,272.82
UW Extension	18	1.62%	1,347.40	-	1,347.40	0.30	1,347.70
Highway	54	4.86%	4,042.19	-	4,042.19	0.89	4,043.09
Veterans Service	8	0.72%	598.84	-	598.84	0.13	598.98
Medical Examiner	5	0.45%	374.28	-	374.28	0.08	374.36
Other Departments	3	0.27%	224.57	-	224.57	0.05	224.62
<b>Total</b>	<b>1,112</b>	<b>100.00%</b>	<b>\$ 83,239.27</b>	<b>\$ -</b>	<b>\$ 83,239.27</b>	<b>\$ 17.03</b>	<b>\$ 83,256.30</b>

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



**DEPARTMENT 10  
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**RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
FUNCTIONAL COSTS ALLOCATIONS**

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

Total 1st Tier Allocation           \$ 773,876.46  
Total 2nd Tier Allocation           11,088.63  
**Total Allocated Cost               \$ 784,965.09**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Finance Department	347,895.76	45.88%	355,059.69	-	355,059.69	-	355,059.69
Sheriff's Office	19,138.90	2.52%	19,533.01	-	19,533.01	517.16	20,050.17
Communications	332,190.54	43.81%	339,031.06	-	339,031.06	8,976.22	348,007.28
Human Services-Detention Center	7,164.97	0.94%	7,312.51	-	7,312.51	193.61	7,506.12
Jail	51,872.03	6.84%	52,940.19	-	52,940.19	1,401.65	54,341.84
<b>Total</b>	<b>758,262.20</b>	<b>100.00%</b>	<b>\$ 773,876.46</b>	<b>\$ -</b>	<b>\$ 773,876.46</b>	<b>\$ 11,088.63</b>	<b>\$ 784,965.09</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Systems and County Financial Records and Reports



**DEPARTMENT 10  
FISCAL 2018**

**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	14,185.96	12,090.01	-	2,095.95	-
County Executive	12,614.00	12,090.01	-	523.99	-
Finance Department	383,049.20	26,866.68	-	1,122.83	355,059.69
Printing & Mail Services	2,836.38	2,686.67	-	149.71	-
Human Resources	13,957.33	13,433.34	-	523.99	-
Information Technology	38,141.41	36,270.02	-	1,871.39	-
County Treasurer	10,678.02	10,153.91	-	524.10	-
Corporation Counsel	16,480.25	15,956.15	-	524.10	-
Central Courts	13,860.42	4,351.68	-	9,508.75	-
Sheriff's Office	202,755.49	175,517.60	-	7,187.71	20,050.17
Child Support	58,203.49	55,121.23	12.50	3,069.75	-
Human Services-Administration	84,478.51	79,780.73	879.30	3,818.47	-
Human Services-Economic Support	138,711.33	130,550.28	-	8,161.05	-
Human Services-Health Services	154,115.39	145,055.87	-	9,059.51	-
Human Services-Workforce Solutions	90,777.12	87,033.52	-	3,743.60	-
Human Services-Youth and Family	195,161.37	188,572.63	-	6,588.74	-
Human Services-Aging	97,206.33	94,286.32	-	2,920.01	-
Human Services-Detention Center	27,982.58	17,406.70	-	3,069.75	7,506.12
Ridgewood Care Center	-	-	-	-	-
Communications	396,100.33	47,868.44	-	224.62	348,007.28
Jail	156,068.47	95,736.88	-	5,989.76	54,341.84
Jail Alternatives	-	-	-	-	-
Register of Deeds	28,309.34	27,560.62	-	748.72	-
County Clerk	12,128.57	11,604.47	-	524.10	-
District Attorney	2,620.52	-	-	2,620.52	-
Victim Witness	823.59	-	-	823.59	-
Victim Advocate	-	-	-	-	-
Emergency Management	8,525.62	7,252.79	-	1,272.82	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	13,055.03	13,055.03	-	-	-
UW Extension	27,457.75	26,110.06	-	1,347.70	-
Parks	-	-	-	-	-
Pritchard Park	-	-	-	-	-
Golf Courses	-	-	-	-	-
Highway	66,417.11	62,374.02	-	4,043.09	-
Highway Shop Operations	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	4,950.65	4,351.68	-	598.98	-
Medical Examiner	16,330.51	15,956.15	-	374.36	-
Courts & Judicial	-	-	-	-	-
Other Departments	3,125.73	2,901.12	-	224.62	-
<b>Total</b>	<b>\$ 2,291,107.80</b>	<b>\$ 1,421,994.60</b>	<b>\$ 891.81</b>	<b>\$ 83,256.30</b>	<b>\$ 784,965.09</b>

**DEPARTMENT 11  
FISCAL 2018**

**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 and receipting all monies received. 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 2018;
- **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 2018

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
<b>Expenditures:</b>				
Salaries & Wages	213,638.14	124,145.12	19,889.71	69,603.31
Fringe Benefits	84,547.28	49,130.42	7,871.35	27,545.50
Contracted Services	780.00	780.00		-
C/S-City of Burlington	3,226.00			3,226.00
C/S Technical Support	8,201.25	8,201.25		-
Temporary Help	1,407.88			1,407.88
Lease Computers	863.20	863.20		-
Software Subscription	1,305.23	1,305.23		-
Telephone	387.13	387.13		-
Public Liability Expense	3,144.26	3,144.26		-
Advertising	1,018.64			1,018.64
Travel/Mileage	258.82	258.82		-
Conferences	1,487.44	1,487.44		-
Office Supplies	567.93	567.93		-
Paper	324.00	324.00		-
Copy	3,893.06	3,893.06		-
Printing	2,151.24	2,151.24		-
Publications	269.41	269.41		-
Postage	9,165.97	9,165.97		-
Dues	380.00	380.00		-
Over/Short Tax Accounts	(52.57)			(52.57)
Equipment	2,895.17	2,895.17		-
In Rem Expenses	88,649.33			88,649.33
In Rem Temp Help	54,859.82		1,932.07	52,927.75
<b>Total Expenditures</b>	<b>\$ 483,368.63</b>	<b>\$ 209,349.66</b>	<b>\$ 29,693.13</b>	<b>\$ 244,325.84</b>
<b>Cost Adjustments:</b>				
Treasurer's Fees	(813.00)	(813.00)		
In Rem Fees	(33,042.61)			(33,042.61)
<b>Total Cost Adjustments</b>	<b>\$ (33,855.61)</b>	<b>\$ (813.00)</b>	<b>\$ -</b>	<b>\$ (33,042.61)</b>
Disallowed / Capitalized	(373,472.88)			(373,472.88)
General & Administrative Allocation	-	(208,536.66)	46,347.01	162,189.65
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	4,212.72		936.27	3,276.45
Equipment Depreciation	-		-	-

DEPARTMENT 11  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
Insurance & Employee Activity	446.07		99.14	346.93
Audit & Consulting Services	879.47		195.46	684.01
Buildings & Facilities	13,808.65		3,068.95	10,739.69
County Executive	4,665.38		1,036.88	3,628.51
Finance Department	7,647.44		1,699.63	5,947.81
Printing & Mail Services	8,692.60		1,931.92	6,760.68
Human Resources	3,183.96		707.63	2,476.33
Information Technology	9,927.33		2,206.34	7,720.99
<b>Total 1st Allocation</b>	<b>53,463.62</b>	<b>-</b>	<b>11,882.22</b>	<b>41,581.40</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(41,581.40)			(41,581.40)
<b>Total 1st Tier Allocation</b>	<b>\$ 87,922.36</b>	<b>\$ -</b>	<b>\$ 87,922.36</b>	<b>\$ -</b>
2nd Allocation				
Building Depreciation	1.74		0.39	1.36
Equipment Depreciation	-		-	-
Insurance & Employee Activity	91.11		20.25	70.86
Audit & Consulting Services	3.49		0.77	2.71
Buildings & Facilities	12,598.12		2,799.92	9,798.20
County Executive	815.44		181.23	634.21
Finance Department	3,030.22		673.46	2,356.76
Printing & Mail Services	680.59		151.26	529.33
Human Resources	305.63		67.93	237.71
Information Technology	750.69		166.84	583.85
County Treasurer	2,995.52		665.75	2,329.77
Corporation Counsel	23,161.19		5,147.54	18,013.64
Central Courts	-		-	-
Sheriff's Office	-		-	-
<b>Total 2nd Allocation</b>	<b>44,433.74</b>	<b>-</b>	<b>9,875.34</b>	<b>34,558.40</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(34,558.40)			(34,558.40)
<b>Total 2nd Tier Allocation</b>	<b>\$ 9,875.34</b>	<b>\$ -</b>	<b>\$ 9,875.34</b>	<b>\$ -</b>
Total Incoming Costs	21,757.57		21,757.57	
<b>Total Allocated Cost</b>	<b>\$ 97,797.71</b>	<b>\$ -</b>	<b>\$ 97,797.71</b>	<b>\$ -</b>



DEPARTMENT 11  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
FUNCTIONAL COSTS ALLOCATIONS

Department: County Treasurer  
Function: Receipts

Total 1st Tier Allocation	\$ 87,922.36
Total 2nd Tier Allocation	9,875.34
<b>Total Allocated Cost</b>	<b>\$ 97,797.71</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	128.00	1.38%	1,213.38	-	1,213.38	-	1,213.38
Buildings & Facilities	51.00	0.55%	483.45	-	483.45	-	483.45
County Executive	2.00	0.02%	18.96	-	18.96	-	18.96
Finance Department	12.00	0.13%	113.75	-	113.75	-	113.75
Printing & Mail Services	8.00	0.09%	75.84	-	75.84	-	75.84
Human Resources	2.00	0.02%	18.96	-	18.96	-	18.96
Information Technology	1.00	0.01%	9.48	-	9.48	-	9.48
County Treasurer	316.00	3.41%	2,995.52	-	2,995.52	-	2,995.52
Corporation Counsel	8.00	0.09%	75.84	-	75.84	9.02	84.86
Central Courts	670.00	7.22%	6,351.27	-	6,351.27	755.74	7,107.00
Sheriff's Office	572.00	6.17%	5,422.27	-	5,422.27	645.20	6,067.47
Child Support	83.00	0.89%	786.80	-	786.80	93.62	880.42
Human Services-Administration	88.00	0.95%	834.20	-	834.20	99.26	933.46
Human Services-Economic Support	57.30	0.62%	543.18	-	543.18	64.63	607.81
Human Services-Health Services	773.00	8.33%	7,327.65	-	7,327.65	871.92	8,199.57
Human Services-Workforce Solutions	491.70	5.30%	4,661.07	-	4,661.07	554.62	5,215.69
Human Services-Youth and Family	149.70	1.61%	1,419.08	-	1,419.08	168.86	1,587.94
Human Services-Aging	340.00	3.67%	3,223.03	-	3,223.03	383.51	3,606.54
Human Services-Detention Center	51.30	0.55%	486.30	-	486.30	57.86	544.16
Ridgewood Care Center	19.00	0.20%	180.11	-	180.11	21.43	201.54
Communications	30.00	0.32%	284.39	-	284.39	33.84	318.22
Jail	250.00	2.70%	2,369.88	-	2,369.88	281.99	2,651.87
Register of Deeds	173.00	1.87%	1,639.95	-	1,639.95	195.14	1,835.09
County Clerk	367.00	3.96%	3,478.98	-	3,478.98	413.96	3,892.94
District Attorney	39.00	0.42%	369.70	-	369.70	43.99	413.69
Victim Witness	3.00	0.03%	28.44	-	28.44	3.38	31.82
Victim Advocate	4.00	0.04%	37.92	-	37.92	4.51	42.43
Emergency Management	8.00	0.09%	75.84	-	75.84	9.02	84.86
Planning & Development Services	510.00	5.50%	4,834.55	-	4,834.55	575.26	5,409.81
UW Extension	30.00	0.32%	284.39	-	284.39	33.84	318.22
Parks	670.00	7.22%	6,351.27	-	6,351.27	755.74	7,107.00
Pritchard Park	19.00	0.20%	180.11	-	180.11	21.43	201.54
Golf Courses	21.00	0.23%	199.07	-	199.07	23.69	222.76
Highway	109.00	1.18%	1,033.27	-	1,033.27	122.95	1,156.21
Highway Shop Operations	42.00	0.45%	398.14	-	398.14	47.37	445.51
Land Conservation	68.00	0.73%	644.61	-	644.61	76.70	721.31
Veterans Service	1.00	0.01%	9.48	-	9.48	1.13	10.61
Medical Examiner	14.00	0.15%	132.71	-	132.71	15.79	148.50
Other Departments	3,094.00	33.36%	29,329.57	-	29,329.57	3,489.93	32,819.50
<b>Total</b>	<b>9,275.00</b>	<b>100.00%</b>	<b>\$ 87,922.36</b>	<b>\$ -</b>	<b>\$ 87,922.36</b>	<b>\$ 9,875.34</b>	<b>\$ 97,797.71</b>

Allocation Basis: Number of General Receipts Processed by Department During 2018

Allocation Source: Financial Department Records and Reports



DEPARTMENT 11  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	<u>Total</u>	<u>Receipts</u>
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Buildings & Facilities	483.45	483.45
County Executive	18.96	18.96
Finance Department	113.75	113.75
Printing & Mail Services	75.84	75.84
Human Resources	18.96	18.96
Information Technology	9.48	9.48
County Treasurer	2,995.52	2,995.52
Corporation Counsel	84.86	84.86
Central Courts	7,107.00	7,107.00
Sheriff's Office	6,067.47	6,067.47
Child Support	880.42	880.42
Human Services-Administration	933.46	933.46
Human Services-Economic Support	607.81	607.81
Human Services-Health Services	8,199.57	8,199.57
Human Services-Workforce Solutions	5,215.69	5,215.69
Human Services-Youth and Family	1,587.94	1,587.94
Human Services-Aging	3,606.54	3,606.54
Human Services-Detention Center	544.16	544.16
Ridgewood Care Center	201.54	201.54
Communications	318.22	318.22
Jail	2,651.87	2,651.87
Jail Alternatives	-	-
Register of Deeds	1,835.09	1,835.09
County Clerk	3,892.94	3,892.94
District Attorney	413.69	413.69
Victim Witness	31.82	31.82
Victim Advocate	42.43	42.43
Emergency Management	84.86	84.86
Planning & Development Services	5,409.81	5,409.81
Harbor / Marina	-	-
UW Extension	318.22	318.22
Parks	7,107.00	7,107.00
Golf Courses	222.76	222.76
Highway	1,156.21	1,156.21
Highway Shop Operations	445.51	445.51
Land Conservation	721.31	721.31
Lakeshores Library	-	-
Veterans Service	10.61	10.61
Medical Examiner	148.50	148.50
Courts & Judicial	-	-
Other Departments	32,819.50	32,819.50
<b>Total</b>	<b>\$ 96,382.79</b>	<b>\$ 96,382.79</b>



**DEPARTMENT 12  
FISCAL 2018**

**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 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 2018 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 2018

RACINE COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
<b>Expenditures:</b>			
Salaries & Wages	387,610.22		387,610.22
Fringe Benefits	113,626.66		113,626.66
Computer Research	2,567.00		2,567.00
Equipment Repairs	51.00	51.00	
Maintenance Agreements	770.00	770.00	
Software Subscription	1,995.62	1,995.62	
Witness Fees	45.00	45.00	
Telephone	1,395.03	1,395.03	
Public Liability Expense	5,028.40	5,028.40	
Travel/Mileage	1,619.65	1,619.65	
Training	2,762.56	2,762.56	
Conferences	510.80	510.80	
Office Supplies	925.60	925.60	
Copy Cost	2,520.75	2,520.75	
Printing	166.33	166.33	
Publications	2,018.51	2,018.51	
Postage	564.89	564.89	
Dues	2,384.05	2,384.05	
<b>Total Expenditures</b>	<b>\$ 526,562.07</b>	<b>\$ 22,758.19</b>	<b>\$ 503,803.88</b>
Disallowed / Capitalized	-		
General & Administrative Allocation	-	(22,758.19)	22,758.19
<b>Cost Adjustments:</b>			
Copies Revenue	(224.50)		(224.50)
Prot Plcmnt/Review Att Fee	(489.72)		(489.72)
Atty Fees Probate	(200.00)		(200.00)
<b>Total Cost Adjustments</b>	<b>\$ (914.22)</b>	<b>\$ -</b>	<b>\$ (914.22)</b>

DEPARTMENT 12  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	2,229.18		2,229.18
Equipment Depreciation	-		-
Insurance & Employee Activity	232.87		232.87
Audit & Consulting Services	467.10		467.10
Buildings & Facilities	7,306.89		7,306.89
County Executive	10,607.69		10,607.69
Finance Department	6,170.46		6,170.46
Printing & Mail Services	444.52		444.52
Human Resources	3,461.75		3,461.75
Information Technology	15,300.66		15,300.66
County Treasurer	75.84		75.84
<b>Total 1st Allocation</b>	<b>46,296.96</b>	<b>-</b>	<b>46,296.96</b>
General & Administrative Allocation	-		
Unallocated	-		
<b>Total 1st Tier Allocation</b>	<b>\$ 571,944.81</b>	<b>\$ -</b>	<b>\$ 571,944.81</b>
2nd Allocation			
Corporation Counsel	45,334.02	-	45,334.02
Central Courts	-	-	-
Sheriff's Office	-	-	-
Building Depreciation	0.92	-	0.92
Equipment Depreciation	-	-	-
Insurance & Employee Activity	56.79	-	56.79
Audit & Consulting Services	1.75	-	1.75
Buildings & Facilities	6,666.34	-	6,666.34
County Executive	1,859.84	-	1,859.84

DEPARTMENT 12  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Finance Department	2,384.13	-	2,384.13
Printing & Mail Services	38.82	-	38.82
Human Resources	332.45	-	332.45
Information Technology	1,179.59	-	1,179.59
County Treasurer	9.02	-	9.02
<b>Total 2nd Allocation</b>	<b>57,863.68</b>	<b>-</b>	<b>57,863.68</b>
General & Administrative Allocation			
Unallocated	-		
<b>Total 2nd Tier Allocation</b>	<b>\$ 57,863.68</b>	<b>\$ -</b>	<b>\$ 57,863.68</b>
Total Incoming Costs	104,160.64	-	104,160.64
<b>Total Allocated Cost</b>	<b>\$ 629,808.49</b>	<b>\$ -</b>	<b>\$ 629,808.49</b>



**DEPARTMENT 12  
FISCAL 2018**

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

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

Total 1st Tier Allocation \$ 571,944.81  
Total 2nd Tier Allocation 57,863.68  

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Total Allocated Cost \$ 629,808.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	9,707.27	2.39%	13,654.89	-	13,654.89	-	13,654.89
County Executive	20,955.21	5.15%	29,476.99	-	29,476.99	-	29,476.99
Finance Department	9,453.64	2.33%	13,298.12	-	13,298.12	-	13,298.12
Printing & Mail Services	506.10	0.12%	711.91	-	711.91	-	711.91
Human Resources	13,638.83	3.35%	19,185.29	-	19,185.29	-	19,185.29
Information Technology	1,012.21	0.25%	1,423.84	-	1,423.84	-	1,423.84
County Treasurer	16,465.30	4.05%	23,161.19	-	23,161.19	-	23,161.19
Corporation Counsel	32,227.98	7.93%	45,334.02	-	45,334.02	-	45,334.02
Central Courts	3,114.09	0.77%	4,380.49	-	4,380.49	595.42	4,975.91
Sheriff's Office	12,765.39	3.14%	17,956.65	-	17,956.65	2,440.78	20,397.43
Child Support	62,147.40	15.28%	87,420.67	(51,345.02)	36,075.65	11,882.78	47,958.43
Human Services-Administration	121,218.77	29.81%	170,514.39	-	170,514.39	23,177.41	193,691.80
Human Services-Detention Center	3,553.21	0.87%	4,998.18	-	4,998.18	679.38	5,677.57
Ridgewood Care Center	1,781.85	0.44%	2,506.47	-	2,506.47	340.70	2,847.16
Communications	2,357.71	0.58%	3,316.51	-	3,316.51	450.80	3,767.31
Jail	13,381.28	3.29%	18,823.00	-	18,823.00	2,558.54	21,381.54
Register of Deeds	3,153.35	0.78%	4,435.71	-	4,435.71	602.93	5,038.64
County Clerk	2,768.38	0.68%	3,894.19	-	3,894.19	529.32	4,423.51
District Attorney	2,068.17	0.51%	2,909.23	-	2,909.23	395.44	3,304.67
Emergency Management	4,969.19	1.22%	6,989.99	-	6,989.99	950.12	7,940.12
Planning & Development Services	10,299.46	2.53%	14,487.91	-	14,487.91	1,969.29	16,457.19
Harbor / Marina	13,980.72	3.44%	19,666.21	-	19,666.21	2,673.16	22,339.37
Parks	7,433.02	1.83%	10,455.78	-	10,455.78	1,421.22	11,877.00
Highway	7,758.46	1.91%	10,913.57	-	10,913.57	1,483.44	12,397.01
Medical Examiner	1,378.78	0.34%	1,939.48	-	1,939.48	263.63	2,203.11
Other Departments	28,500.10	7.01%	40,090.14	-	40,090.14	5,449.31	45,539.45
<b>Total</b>	<b>406,595.87</b>	<b>100.00%</b>	<b>\$ 571,944.81</b>	<b>\$ (51,345.02)</b>	<b>\$ 520,599.79</b>	<b>\$ 57,863.68</b>	<b>\$ 578,463.47</b>

Allocation Basis: Time and Effort by Benefiting Department During 2018

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



DEPARTMENT 12  
FISCAL 2018

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	13,654.89	13,654.89
Audit & Consulting Services	-	-
Buildings & Facilities	-	-
County Executive	29,476.99	29,476.99
Finance Department	13,298.12	13,298.12
Printing & Mail Services	711.91	711.91
Human Resources	19,185.29	19,185.29
Information Technology	1,423.84	1,423.84
County Treasurer	23,161.19	23,161.19
Corporation Counsel	45,334.02	45,334.02
Central Courts	4,975.91	4,975.91
Sheriff's Office	20,397.43	20,397.43
Child Support	47,958.43	47,958.43
Human Services-Administration	193,691.80	193,691.80
Human Services-Economic Support	-	-
Human Services-Health Services	-	-
Human Services-Workforce Solutions	-	-
Human Services-Youth and Family	-	-
Human Services-Aging	-	-
Human Services-Detention Center	5,677.57	5,677.57
Ridgewood Care Center	2,847.16	2,847.16
Communications	3,767.31	3,767.31
Jail	21,381.54	21,381.54
Jail Alternatives	-	-
Register of Deeds	5,038.64	5,038.64
County Clerk	4,423.51	4,423.51
District Attorney	3,304.67	3,304.67
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	7,940.12	7,940.12
Planning & Development Services	16,457.19	16,457.19
Harbor / Marina	22,339.37	22,339.37
UW Extension	-	-
Parks	11,877.00	11,877.00
Golf Courses	-	-
Golf Courses	-	-
Highway	12,397.01	12,397.01
Highway Shop Operations	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	2,203.11	2,203.11
Courts & Judicial	-	-
Other Departments	45,539.45	45,539.45
<b>Total</b>	<b>\$ 578,463.47</b>	<b>\$ 578,463.47</b>

**DEPARTMENT 13  
FISCAL 2018**

**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, under a cooperative agreement.

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 2018**

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

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
<b>Expenditures:</b>				
Salaries & Wages	1,692,948.99		191,412.71	1,501,536.28
Fringe Benefits	702,339.69		83,283.61	619,056.08
C/S Time System	1,200.00	1,200.00	-	-
Attorneys	2,280.00		-	2,280.00
Att-Contracted	114,338.23		-	114,338.23
Att-Guardian ad Litem	251,070.60		-	251,070.60
Att-Out of Co Guardian at Litem	1,016.63		-	1,016.63
Att-Court App GAL	105,882.20			105,882.20
Att-Contract Probate	19,537.50		-	19,537.50
PS-Court Commissioners	15,680.00		-	15,680.00
PS-Social Workers	141,024.00		-	141,024.00
PS-Court Reporters	39,355.00	39,355.00	-	-
PS-Interpreters	155,474.30	155,474.30	-	-
PS-Transcripts	8,178.50	8,178.50	-	-
PS-Family Court Commissioner	170,127.50		112,857.50	57,270.00
Psychist-Chapter 51	32,250.00		-	32,250.00
Psychist-Criminal	49,589.75		-	49,589.75
Psychist-Juvenile	29,836.02		-	29,836.02
Psychist-Other	62,035.00		-	62,035.00
Psychiatric	197.20		-	197.20
Psychiatric-Chapter 51	58,534.85		-	58,534.85
Psychiatric-Criminal	1,455.00		-	1,455.00
Psychiatric-Juvenile	790.00		-	790.00
Psychiatric-Other	1,170.00		-	1,170.00
Temporary Help	263,953.22		41,958.36	221,994.86
Temp Help-Scanning	60,777.45		-	60,777.45
Temp Help-Accounting	52,407.52		-	52,407.52
Temp Help-Probate	27,491.44		-	27,491.44
Equipment Repairs	1,350.00	1,350.00	-	-
Lease - Computers	170.96	170.96	-	-
Software Subscription	444.03	444.03	-	-
Witness Fees	12,302.50		-	12,302.50
Juror Exp-Food Supplies	562.75		-	562.75
Juror Exp-Meals	2,199.27		-	2,199.27
Juror Exp-Other Juror Expense	630.04		-	630.04
Juror Exp-Per Diem	38,246.98		-	38,246.98
Juror Exp-Travel	38,870.41		-	38,870.41
Juror Exp-Parking	10,200.00		-	10,200.00
Process Fees	3,230.00		-	3,230.00
Telephone	7,392.73	7,392.73	-	-
Public Liability Expense	25,311.89		2,868.95	22,442.94
Travel/Mileage	2,387.65	2,387.65	-	-



**DEPARTMENT 13  
FISCAL 2018**

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

**Department: Central Courts**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Child Support</b>	<b>Central Courts Support</b>
Travel-Attorneys	70.20		-	70.20
Training	389.96	389.96	-	-
Conferences	2,064.00	2,064.00	-	-
Office Supplies	11,759.36	11,759.36	-	-
Paper	5,963.25	5,963.25	-	-
Copy Cost	12,898.21	12,898.21	-	-
Printing	9,657.89	9,657.89	-	-
Printing - Jury	3,668.37		-	3,668.37
Publications	26,844.30	26,844.30	-	-
Postage	46,298.28	46,298.28	-	-
Postage - Jury	5,255.62		-	5,255.62
Dues	1,417.00	1,417.00	-	-
Court Ordered Expenses	8,651.34		-	8,651.34
Equipment	3,396.66	3,396.66	-	-
Mat - Juror Appreciation	1,378.08		-	1,378.08
<b>Total Expenditures</b>	<b>\$ 4,343,952.32</b>	<b>\$ 336,642.08</b>	<b>\$ 432,381.13</b>	<b>\$ 3,574,929.11</b>
Disallowed / Capitalized	-			
General & Administrative Allocation	-	(336,642.08)	38,062.32	298,579.76
<b>Incoming Costs</b>				
<b>1st Allocation</b>				
Building Depreciation	299,288.95		33,839.00	265,449.94
Equipment Depreciation	11,202.29		1,266.58	9,935.71
Insurance & Employee Activity	26,994.55		3,052.13	23,942.42
Audit & Consulting Services	17,616.90		1,991.85	15,625.05
Buildings & Facilities	746,517.76		84,404.78	662,112.98
County Executive	8,618.26		974.42	7,643.84
Finance Department	196,237.36		22,187.51	174,049.85
Printing & Mail Services	35,070.27		3,965.21	31,105.06
Human Resources	30,278.77		3,423.46	26,855.31
Information Technology	13,536.65		1,530.52	12,006.13
County Treasurer	6,351.27		718.10	5,633.16
Corporation Counsel	4,380.49		495.28	3,885.21
<b>Total 1st Allocation</b>	<b>1,396,093.49</b>	<b>-</b>	<b>157,848.84</b>	<b>1,238,244.65</b>
General & Administrative Allocation	-			

DEPARTMENT 13  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
CENTRAL COURTS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Unallocated	-			
<b>Total 1st Tier Allocation</b>	<b>\$ 5,740,045.81</b>	<b>\$ -</b>	<b>\$ 628,292.30</b>	<b>\$ 5,111,753.51</b>
2nd Allocation				
Building Depreciation	123.89	-	14.01	109.88
Equipment Depreciation	2.05	-	0.23	1.81
Insurance & Employee Activity	4,776.67	-	540.07	4,236.60
Audit & Consulting Services	60.10	-	6.80	53.31
Buildings & Facilities	507,591.36	-	57,390.65	450,200.72
County Executive	1,471.95	-	166.43	1,305.53
Finance Department	81,586.00	-	9,224.49	72,361.50
Printing & Mail Services	2,773.96	-	313.64	2,460.33
Human Resources	2,906.14	-	328.58	2,577.56
Information Technology	323.78	-	36.61	287.17
County Treasurer	755.74	-	85.45	670.29
Corporation Counsel	595.42	-	67.32	528.10
Central Courts	-	-	-	-
Sheriff's Office	4,011.91	-	453.60	3,558.30
<b>Total 2nd Allocation</b>	<b>606,978.97</b>	<b>-</b>	<b>68,627.87</b>	<b>538,351.10</b>
General & Administrative Allocation				
Unallocated	-			
<b>Total 2nd Tier Allocation</b>	<b>\$ 606,978.97</b>	<b>\$ -</b>	<b>\$ 68,627.87</b>	<b>\$ 538,351.10</b>
Total Incoming Costs	2,003,072.46	-	226,476.72	1,776,595.74
<b>Total Allocated Cost</b>	<b>\$ 6,347,024.78</b>	<b>\$ -</b>	<b>\$ 696,920.17</b>	<b>\$ 5,650,104.61</b>

DEPARTMENT 13  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
CENTRAL COURTS  
FUNCTIONAL COSTS ALLOCATIONS

Department: Central Courts  
Function: Child Support

Total 1st Tier Allocation \$ 628,292.30  
Total 2nd Tier Allocation 68,627.87  
  
Total Allocated Cost \$ 696,920.17

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	100.00	100.00%	628,292.30	(432,381.13)	195,911.17	68,627.87	264,539.04
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 628,292.30</b>	<b>\$ (432,381.13)</b>	<b>\$ 195,911.17</b>	<b>\$ 68,627.87</b>	<b>\$ 264,539.04</b>

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 13  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
CENTRAL COURTS  
FUNCTIONAL COSTS ALLOCATIONS

Department: Central Courts  
Function: Central Courts Support

Total 1st Tier Allocation \$ 5,111,753.51  
Total 2nd Tier Allocation 538,351.10  
**Total Allocated Cost \$ 5,650,104.61**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Courts & Judicial	100.00%	100.00%	5,111,753.51	(3,574,929.11)	1,536,824.40	538,351.10	2,075,175.50
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$ 5,111,753.51</b>	<b>\$ (3,574,929.11)</b>	<b>\$ 1,536,824.40</b>	<b>\$ 538,351.10</b>	<b>\$ 2,075,175.50</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports



DEPARTMENT 13  
FISCAL 2018

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	264,539.04	264,539.04	-
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	2,075,175.50	-	2,075,175.50
Other Departments	-	-	-
<b>Total</b>	<b>\$ 2,339,714.54</b>	<b>\$ 264,539.04</b>	<b>\$ 2,075,175.50</b>



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 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 2018**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Security Services
<b>Expenditures:</b>				
Salaries & Wages	10,950,096.65	268,840.67	225,149.50	145,004.05
Fringe Benefits	4,580,039.54	112,446.58	98,700.50	65,067.29
Meal Reimbursement	8,311.97	8,311.97	-	-
Clothing Allowance Deputies	56,100.00	56,100.00	-	-
C/S-Shredding	576.75	576.75	-	-
C/S HIDTA Municipalities	-	-	-	-
MS-Drug Testing	2,755.75	-	-	-
P/S-Conveyance	-	-	-	-
P/S-Records Area	62,431.74	-	-	-
P/S-LEC Security Staff	109,132.83	-	-	-
P/S-Axillary Staff	19,759.56	-	-	-
P/S-Courthouse Security Staff	111,104.82	-	-	-
P/S-DOJ Anti Heroin Munis	13,077.93	-	-	-
Vehicle Repairs	204,533.81	204,533.81	-	-
Equipment Repairs	-	-	-	-
Lease	23,088.00	-	-	-
Lease - Computers	1,203.98	1,203.98	-	-
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	308,468.23	308,468.23	-	-
Software Subscription	71,736.72	71,736.72	-	-
SS-Body Cam	157,748.90	-	-	-
Telephone	84,154.08	84,154.08	-	-
Public Liability Expense	168,848.92	-	3,930.13	-
Public Liability Expense-HIDTA	124.19	-	-	-
Vehicle Insurance	46,688.40	46,688.40	-	-
Advertising	771.32	-	-	-
Travel	25,092.37	25,092.37	-	-
Train-HIDTA	1,000.00	-	-	-
Conferences	9,640.00	9,640.00	-	-
Discretionary Account	2,293.07	-	-	-
Office Supplies	14,530.38	14,530.38	-	-
Paper	3,179.43	3,179.43	-	-
Copy Cost	10,750.21	10,750.21	-	-
Printing	4,045.17	4,045.17	-	-
Publications	457.25	457.25	-	-
Postage	10,075.09	10,075.09	-	-
Dues	3,391.48	3,391.48	-	-
Buy Money HIDTA	10,958.40	-	-	-
Over Short Acct	119.29	-	-	-
Uniforms	2,275.09	2,275.09	-	-

**DEPARTMENT 14  
FISCAL 2018**

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

Department: Sheriff's Office

Functions:	Total	General &		
		Administrative	Child Support	Security Services
Equipment	37,154.19	-	-	-
Materials	32,248.80	-	-	-
Non Lapsing Expenditures	204,189.75	-	-	-
Pistol Range Expenses	14,583.35	-	-	-
Patrol Station Expenses	47,173.95	-	-	-
Internet Unit Expenses	1,461.01	-	-	-
Water Patrol Expenses	22,292.94	-	-	-
Miscellaneous Grant Expenditures	85,071.88	-	-	-
Conveyance Expenses	32,254.33	-	-	-
Drug Unit Expenses	285,156.12	-	-	-
<b>Total Expenditures</b>	<b>\$ 17,840,147.64</b>	<b>\$ 1,246,497.66</b>	<b>\$ 327,780.13</b>	<b>\$ 210,071.34</b>
Disallowed / Capitalized	(15,072,926.75)			
General & Administrative Allocation	-	(1,246,497.66)	26,274.84	16,921.91
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	68,065.48	-	1,434.75	924.03
Equipment Depreciation	501,391.72	-	10,568.80	6,806.67
Insurance & Employee Activity	5,370.75	-	113.21	72.91
Audit & Consulting Services	6,580.57	-	138.71	89.33
Buildings & Facilities	178,330.08	-	3,759.01	2,420.93
County Executive	28,676.90	-	604.48	389.30
Finance Department	259,938.88	-	5,479.23	3,528.82
Printing & Mail Services	8,315.05	-	175.27	112.88
Human Resources	111,204.20	-	2,344.07	1,509.66
Information Technology	189,262.57	-	3,989.45	2,569.35
County Treasurer	5,422.27	-	114.30	73.61
Corporation Counsel	17,956.65	-	378.51	243.77
Central Courts	-	-	-	-
<b>Total 1st Allocation</b>	<b>1,380,515.13</b>	<b>-</b>	<b>29,099.79</b>	<b>18,741.27</b>
General & Administrative Allocation	-			
Unallocated	(1,168,512.32)			

**DEPARTMENT 14  
FISCAL 2018**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Security Services
<b>Total 1st Tier Allocation</b>	<b>\$ 2,979,223.69</b>	<b>\$ -</b>	<b>\$ 383,154.76</b>	<b>\$ 245,734.51</b>
2nd Allocation				
Building Depreciation	28.18	-	0.59	0.38
Equipment Depreciation	91.55	-	1.93	1.24
Insurance & Employee Activity	1,398.88	-	29.49	18.99
Audit & Consulting Services	22.99	-	0.48	0.31
Buildings & Facilities	63,021.51	-	1,328.43	855.55
County Executive	4,919.20	-	103.69	66.78
Finance Department	95,881.41	-	2,021.08	1,301.64
Printing & Mail Services	808.16	-	17.04	10.97
Human Resources	9,570.34	-	201.73	129.92
Information Technology	13,492.92	-	284.42	183.17
County Treasurer	645.20	-	13.60	8.76
Corporation Counsel	2,440.78	-	51.45	33.13
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
<b>Total 2nd Allocation</b>	<b>192,321.13</b>	<b>-</b>	<b>4,053.92</b>	<b>2,610.87</b>
General & Administrative Allocation				
Unallocated	(162,786.77)			
<b>Total 2nd Tier Allocation</b>	<b>\$ 192,321.13</b>	<b>\$ -</b>	<b>\$ 4,053.92</b>	<b>\$ 2,610.87</b>
Total Incoming Costs	241,537.16	-	33,153.71	21,352.14
<b>Total Allocated Cost</b>	<b>\$ 3,008,758.05</b>	<b>\$ -</b>	<b>\$ 387,208.69</b>	<b>\$ 248,345.38</b>

DEPARTMENT 14  
FISCAL 2018

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

Department: Sheriff's Office

Functions:	Facility Security Services	General Government
<b>Expenditures:</b>		
Salaries & Wages	1,270,144.49	9,040,957.94
Fringe Benefits	547,565.25	3,756,259.92
Meal Reimbursement	-	-
Clothing Allowance Deputies	-	-
C/S-Shredding	-	-
C/S HIDTA Municipalities	-	-
MS-Drug Testing	-	2,755.75
P/S-Conveyance	-	-
P/S-Records Area	-	62,431.74
P/S-LEC Security Staff	109,132.83	-
P/S-Axillary Staff	-	19,759.56
P/S-Courthouse Security Staff	111,104.82	-
P/S-DOJ Anti Heroin Munis	-	13,077.93
Vehicle Repairs	-	-
Equipment Repairs	-	-
Lease	-	23,088.00
Lease - Computers	-	-
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	-	-
Software Subscription	-	-
SS-Body Cam	-	157,748.90
Telephone	-	-
Public Liability Expense	-	164,918.79
Public Liability Expense-HIDTA	-	124.19
Vehicle Insurance	-	-
Advertising	-	771.32
Travel	-	-
Train-HIDTA	-	1,000.00
Conferences	-	-
Discretionary Account	-	2,293.07
Office Supplies	-	-
Paper	-	-
Copy Cost	-	-
Printing	-	-
Publications	-	-
Postage	-	-
Dues	-	-
Buy Money HIDTA	-	10,958.40
Over Short Acct	-	119.29
Uniforms	-	-

DEPARTMENT 14  
FISCAL 2018

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

Department: Sheriff's Office

Functions:	Facility Security Services	General Government
Equipment	-	37,154.19
Materials	-	32,248.80
Non Lapsing Expenditures	-	204,189.75
Pistol Range Expenses	-	14,583.35
Patrol Station Expenses	-	47,173.95
Internet Unit Expenses	-	1,461.01
Water Patrol Expenses	-	22,292.94
Miscellaneous Grant Expenditures	-	85,071.88
Conveyance Expenses	-	32,254.33
Drug Unit Expenses	-	285,156.12
<b>Total Expenditures</b>	<b>\$ 2,037,947.39</b>	<b>\$ 14,017,851.12</b>
Disallowed / Capitalized		(15,072,926.75)
General & Administrative Allocation	148,225.28	1,055,075.63
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	8,093.90	57,612.81
Equipment Depreciation	59,622.20	424,394.05
Insurance & Employee Activity	638.65	4,545.98
Audit & Consulting Services	782.52	5,570.01
Buildings & Facilities	21,205.84	150,944.31
County Executive	3,410.07	24,273.05
Finance Department	30,910.22	220,020.61
Printing & Mail Services	988.77	7,038.12
Human Resources	13,223.67	94,126.81
Information Technology	22,505.86	160,197.91
County Treasurer	644.78	4,589.59
Corporation Counsel	2,135.29	15,199.08
Central Courts	-	-
Total 1st Allocation	164,161.75	1,168,512.32
General & Administrative Allocation		
Unallocated		(1,168,512.32)

DEPARTMENT 14  
FISCAL 2018

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

Department: Sheriff's Office

Functions:	Facility Security Services	General Government
<b>Total 1st Tier Allocation</b>	<b>\$ 2,350,334.42</b>	<b>\$ -</b>
2nd Allocation		
Building Depreciation	3.35	23.85
Equipment Depreciation	10.89	77.49
Insurance & Employee Activity	166.35	1,184.05
Audit & Consulting Services	2.73	19.46
Buildings & Facilities	7,494.10	53,343.43
County Executive	584.96	4,163.77
Finance Department	11,401.58	81,157.10
Printing & Mail Services	96.10	684.05
Human Resources	1,138.04	8,100.64
Information Technology	1,604.49	11,420.84
County Treasurer	76.72	546.12
Corporation Counsel	290.24	2,065.96
Central Courts	-	-
Sheriff's Office	-	-
<b>Total 2nd Allocation</b>	<b>22,869.56</b>	<b>162,786.77</b>
General & Administrative Allocation		
Unallocated		(162,786.77)
<b>Total 2nd Tier Allocation</b>	<b>\$ 22,869.56</b>	<b>\$ -</b>
Total Incoming Costs	187,031.31	-
<b>Total Allocated Cost</b>	<b>\$ 2,373,203.98</b>	<b>\$ -</b>



DEPARTMENT 14  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
FUNCTIONAL COSTS ALLOCATIONS

Department: Sheriff's Office  
Function: Child Support

Total 1st Tier Allocation \$ 383,154.76  
Total 2nd Tier Allocation 4,053.92  
  
Total Allocated Cost \$ 387,208.69

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	100.00	100.00%	383,154.76	(327,780.13)	55,374.63	4,053.92	59,428.56
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 383,154.76</b>	<b>\$ (327,780.13)</b>	<b>\$ 55,374.63</b>	<b>\$ 4,053.92</b>	<b>\$ 59,428.56</b>

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 14  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
FUNCTIONAL COSTS ALLOCATIONS

Department: Sheriff's Office  
Function: Security Services

Total 1st Tier Allocation \$ 245,734.51  
Total 2nd Tier Allocation 2,610.87  
**Total Allocated Cost \$ 248,345.38**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Central Courts	18,066.00	8.56%	21,027.91	(17,016.00)	4,011.91	-	4,011.91
Child Support	84,118.73	39.84%	97,909.93	-	97,909.93	1,137.62	99,047.54
Human Services-Youth and Family	108,936.61	51.60%	126,796.68	(108,936.61)	17,860.07	1,473.25	19,333.32
<b>Total</b>	<b>211,121.34</b>	<b>100.00%</b>	<b>\$ 245,734.51</b>	<b>\$ (125,952.61)</b>	<b>\$ 119,781.90</b>	<b>\$ 2,610.87</b>	<b>\$ 122,392.77</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

DEPARTMENT 14  
FISCAL 2018

RACINE COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
FUNCTIONAL COSTS ALLOCATIONS

Department: Sheriff's Office  
Function: Facility Security Services

Total 1st Tier Allocation \$ 2,350,334.42  
Total 2nd Tier Allocation 22,869.56  
  
Total Allocated Cost \$ 2,373,203.98

	Allocated		Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage					
<b>Grantee Department</b>							
Buildings & Facilities	100	100.00%	2,350,334.42	-	2,350,334.42	-	2,350,334.42
Other Departments		0.00%	-	-	-	22,869.56	22,869.56
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 2,350,334.42</b>	<b>\$ -</b>	<b>\$ 2,350,334.42</b>	<b>\$ 22,869.56</b>	<b>\$ 2,373,203.98</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

DEPARTMENT 14  
FISCAL 2018

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	2,350,334.42	-	-	2,350,334.42
County Executive	-	-	-	-
Finance Department	-	-	-	-
Printing & Mail Services	-	-	-	-
Human Resources	-	-	-	-
Information Technology	-	-	-	-
County Treasurer	-	-	-	-
Corporation Counsel	-	-	-	-
Central Courts	4,011.91	-	4,011.91	-
Sheriff's Office	-	-	-	-
Child Support	158,476.10	59,428.56	99,047.54	-
Human Services-Administration	-	-	-	-
Human Services-Economic Support	-	-	-	-
Human Services-Health Services	-	-	-	-
Human Services-Workforce Solutions	-	-	-	-
Human Services-Youth and Family	19,333.32	-	19,333.32	-
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	22,869.56	-	-	22,869.56
<b>Total</b>	<b>\$ 2,555,025.31</b>	<b>\$ 59,428.56</b>	<b>\$ 122,392.77</b>	<b>\$ 2,373,203.98</b>

