

CENTRAL SERVICES COST ALLOCATION PLAN

RACINE COUNTY, WISCONSIN

Based on 2019 Financials



RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

COST ALLOCATION PLAN OVERVIEW.....1

CERTIFICATE OF COST ALLOCATION PLAN.....4

ORGANIZATIONAL CHART.....5

SUMMARY OF ALLOCATED COSTS.....6

SCHEDULE OF FIXED COSTS.....13

SCHEDULE OF DEPARTMENTAL COSTS14

SCHEDULE OF ALLOCATION BASES15

DEPARTMENT 1: BUILDING DEPRECIATION17

NATURE AND EXTENT OF SERVICES.....17

DEPARTMENTAL COSTS BY FUNCTION18

FUNCTIONAL COST ALLOCATIONS.....19

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....23

DEPARTMENT 2: EQUIPMENT DEPRECIATION25

NATURE AND EXTENT OF SERVICES.....25

DEPARTMENTAL COSTS BY FUNCTION26

FUNCTIONAL COST ALLOCATIONS.....27

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....28

DEPARTMENT 3: INSURANCE & EMPLOYEE ACTIVITY30

NATURE AND EXTENT OF SERVICES.....30

DEPARTMENTAL COSTS BY FUNCTION31

FUNCTIONAL COST ALLOCATIONS.....33

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....36

DEPARTMENT 4: AUDIT & CONSULTING SERVICES.....38

NATURE AND EXTENT OF SERVICES.....38

DEPARTMENTAL COSTS BY FUNCTION39

FUNCTIONAL COST ALLOCATIONS.....41

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....43

DEPARTMENT 5: BUILDINGS & FACILITIES45

NATURE AND EXTENT OF SERVICES.....45

DEPARTMENTAL COSTS BY FUNCTION46

FUNCTIONAL COST ALLOCATIONS.....52

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....57

RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 6: COUNTY EXECUTIVE	61
NATURE AND EXTENT OF SERVICES.....	61
DEPARTMENTAL COSTS BY FUNCTION	62
FUNCTIONAL COST ALLOCATIONS.....	64
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	66
DEPARTMENT 7: FINANCE DEPARTMENT	68
NATURE AND EXTENT OF SERVICES.....	68
DEPARTMENTAL COSTS BY FUNCTION	69
FUNCTIONAL COST ALLOCATIONS.....	73
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	80
DEPARTMENT 8: PRINTING & SERVICES	84
NATURE AND EXTENT OF SERVICES.....	84
DEPARTMENTAL COSTS BY FUNCTION	85
FUNCTIONAL COST ALLOCATIONS.....	87
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	89
DEPARTMENT 9: HUMAN RESOURCES	91
NATURE AND EXTENT OF SERVICES.....	91
DEPARTMENTAL COSTS BY FUNCTION	92
FUNCTIONAL COST ALLOCATIONS.....	94
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	97
DEPARTMENT 10: INFORMATION SYSTEMS	99
NATURE AND EXTENT OF SERVICES.....	99
DEPARTMENTAL COSTS BY FUNCTION	100
FUNCTIONAL COST ALLOCATIONS.....	106
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	110
DEPARTMENT 11: COUNTY TREASURER	112
NATURE AND EXTENT OF SERVICES.....	112
DEPARTMENTAL COSTS BY FUNCTION	113
FUNCTIONAL COST ALLOCATIONS.....	115
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	116
DEPARTMENT 12: CORPORATION COUNSEL	118
NATURE AND EXTENT OF SERVICES.....	118
DEPARTMENTAL COSTS BY FUNCTION	119
FUNCTIONAL COST ALLOCATIONS.....	122
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	123

RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 13: CENTRAL COURTS..... 125
NATURE AND EXTENT OF SERVICES..... 125
DEPARTMENTAL COSTS BY FUNCTION 126
FUNCTIONAL COST ALLOCATIONS..... 129
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS..... 131

DEPARTMENT 14: SHERIFF’S OFFICE..... 133
NATURE AND EXTENT OF SERVICES..... 133
DEPARTMENTAL COSTS BY FUNCTION 134
FUNCTIONAL COST ALLOCATIONS..... 140
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS..... 143

COST ALLOCATION PLAN OVERVIEW

Racine County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2021 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, 2019. This cost allocation plan was prepared in accordance with Title 2 of the Code of Federal Regulations (2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).

READING THE COST ALLOCATION PLAN

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

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

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

ALLOCATION PROCESS

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

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

ORGANIZATION OF COST ALLOCATION PLAN

Table of Contents

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

Certification Page

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

Organizational Chart

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

Summary Schedules

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

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

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

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

Detail Schedules

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

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

CERTIFICATE OF COST ALLOCATION PLAN

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

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2019 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**

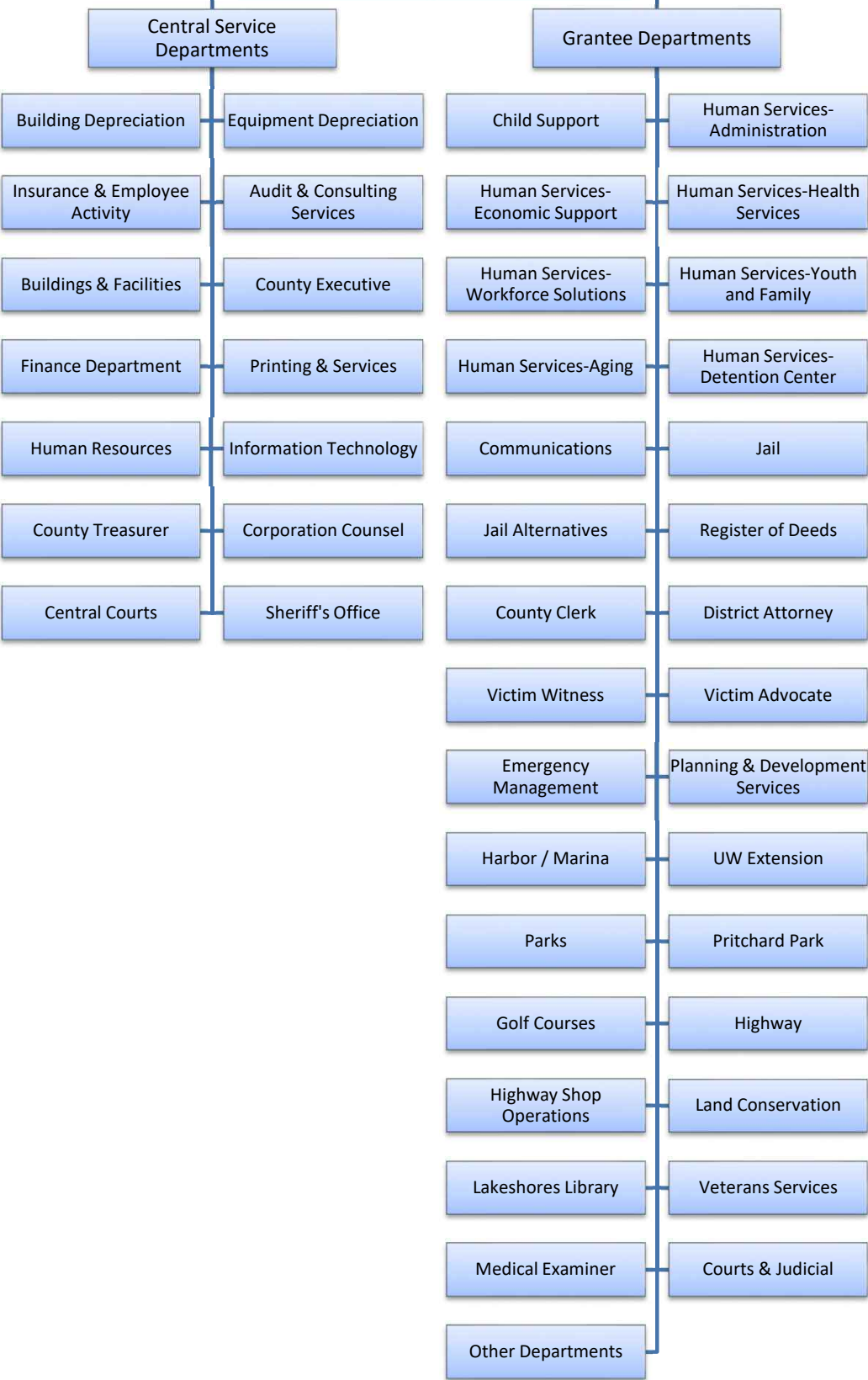
Signature:  _____

Name of Official: Brian J. Nelson

Title: Finance Director

Date of Execution: 07/23/2020

**RACINE COUNTY, WISCONSIN
2019 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Child Support	Human Services- Administration	Human Services- Economic Support	Human Services- Health Services	Human Services- Workforce Solutions
Central Service Departments					
Building Depreciation	\$ 40,876	\$ 83,861	\$ 53,732	\$ 33,364	\$ 49,748
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	(118)	(54)	(270)	(146)	(36)
Audit & Consulting Services	880	1,525	1,394	7,645	1,680
Buildings & Facilities	82,711	170,167	114,868	67,512	106,830
County Executive	4,920	10,693	8,723	23,699	2,181
Finance Department	31,676	19,183	49,352	76,480	16,519
Printing & Mail Services	16,127	3,361	5,194	4,344	3,418
Human Resources	21,853	11,549	43,698	61,328	8,363
Information Technology	68,859	227,703	231,098	310,031	102,580
County Treasurer	249	316	218	2,470	1,658
Corporation Counsel	42,228	129,854	10,798	77,881	3,209
Central Courts	239,245	-	-	-	-
Sheriff's Office	177,545	-	-	-	-
Total Allocated Costs	\$ 727,053	\$ 658,158	\$ 518,803	\$ 664,608	\$ 296,150
Rollforward Adjustment	(64,929)	127,147	114,212	304,205	23,204
Total Proposed Costs	\$ 662,124	\$ 785,305	\$ 633,015	\$ 968,812	\$ 319,354

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Human Services- Youth and Family	Human Services- Aging	Human Services- Detention Center	Communications	Jail
Central Service Departments					
Building Depreciation	\$ 42,880	\$ -	\$ 101,907	\$ -	\$ 638,065
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	(197)	24	(57)	(270)	64,240
Audit & Consulting Services	23,678	3,607	886	937	2,248
Buildings & Facilities	87,243	-	206,206	76,545	1,887,846
County Executive	13,974	6,429	7,223	27,670	21,807
Finance Department	116,710	21,194	20,128	53,228	121,450
Printing & Mail Services	4,333	14,497	134	249	4,129
Human Resources	41,133	14,105	22,684	42,218	99,169
Information Technology	184,923	133,270	56,442	294,879	179,807
County Treasurer	581	1,125	226	113	1,006
Corporation Counsel	14,896	29,162	7,101	2,212	20,809
Central Courts	-	-	-	-	-
Sheriff's Office	18,243	-	-	-	-
Total Allocated Costs	\$ 548,395	\$ 223,412	\$ 422,881	\$ 497,781	\$ 3,040,577
Rollforward Adjustment	30,999	93,103	42,227	(86,477)	124,690
Total Proposed Costs	\$ 579,394	\$ 316,516	\$ 465,107	\$ 411,304	\$ 3,165,266

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Jail Alternatives	Register of Deeds	County Clerk	District Attorney	Victim Witness
Central Service Departments					
Building Depreciation	\$ 2,247	\$ 18,419	\$ 5,309	\$ 18,617	\$ 10,308
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	228	2,414	684	2,408	1,339
Audit & Consulting Services	-	545	335	1,301	86
Buildings & Facilities	6,650	126,371	36,427	127,731	70,724
County Executive	-	3,180	2,606	3,965	918
Finance Department	-	14,931	10,038	27,074	5,833
Printing & Mail Services	-	3,339	15,474	3,003	1,929
Human Resources	-	5,803	3,386	10,385	4,780
Information Technology	15,653	37,734	14,087	1,956	615
County Treasurer	-	16	1,676	152	4
Corporation Counsel	-	6,927	7,631	2,440	-
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total Allocated Costs	\$ 24,778	\$ 219,679	\$ 97,654	\$ 199,032	\$ 96,537
Rollforward Adjustment	16,057	(1,971)	(26,877)	9,228	(703)
Total Proposed Costs	\$ 40,834	\$ 217,708	\$ 70,777	\$ 208,259	\$ 95,835

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Victim Advocate	Emergency Management	Planning & Development Services	Harbor / Marina	UW Extension
Central Service Departments					
Building Depreciation	\$ 743	\$ 8,173	\$ -	\$ -	\$ 4,438
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	90	824	(30)	17	1,669
Audit & Consulting Services	154	167	567	1,115	524
Buildings & Facilities	5,097	24,180	-	-	16,599
County Executive	260	13,144	9,048	3,289	6,995
Finance Department	3,216	3,126	14,065	13,784	6,562
Printing & Mail Services	621	271	1,637	906	1,786
Human Resources	1,354	798	5,462	1,980	1,137
Information Technology	-	16,603	9,783	13,696	30,355
County Treasurer	16	19	1,934	4	136
Corporation Counsel	-	6,809	14,257	1,756	-
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total Allocated Costs	\$ 11,551	\$ 74,115	\$ 56,723	\$ 36,546	\$ 70,200
Rollforward Adjustment	649	5,177	5,587	(13,748)	(160)
Total Proposed Costs	\$ 12,200	\$ 79,292	\$ 62,310	\$ 22,798	\$ 70,041

**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2019**

	Parks	Pritchard Park	Golf Courses	Highway	Highway Shop Operations
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	(18)	(13)	-	(277)	(54)
Audit & Consulting Services	2,731	391	51	3,781	7,981
Buildings & Facilities	-	999	-	-	-
County Executive	12,011	387	-	19,739	1,607
Finance Department	16,593	2,670	727	63,645	48,633
Printing & Mail Services	918	61	-	445	-
Human Resources	7,016	2,015	-	47,411	8,365
Information Technology	-	-	-	49,976	-
County Treasurer	2,850	39	105	561	148
Corporation Counsel	13,703	-	585	14,066	-
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total Allocated Costs	\$ 55,803	\$ 6,550	\$ 1,469	\$ 199,347	\$ 66,680
Rollforward Adjustment	(65,201)	6,550	416	21,133	18,751
Total Proposed Costs	\$ (9,397)	\$ 13,099	\$ 1,885	\$ 220,480	\$ 85,432

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Land Conservation	Lakeshores Library	Veterans Service	Medical Examiner	Courts & Judicial
Central Service Departments					
Building Depreciation	\$ -	\$ -	\$ 2,016	\$ 721	\$ -
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	(15)	-	(9)	120	-
Audit & Consulting Services	386	-	194	1,004	-
Buildings & Facilities	-	-	4,079	4,949	-
County Executive	2,415	-	2,339	5,111	-
Finance Department	13,136	-	4,652	13,110	-
Printing & Mail Services	407	-	430	111	-
Human Resources	2,390	-	1,708	1,025	-
Information Technology	7,826	-	14,143	19,845	-
County Treasurer	273	-	4	55	-
Corporation Counsel	-	-	-	3,290	1,171
Central Courts	-	-	-	-	2,077,781
Sheriff's Office	-	-	-	-	-
Total Allocated Costs	\$ 26,817	\$ -	\$ 29,556	\$ 49,342	\$ 2,078,952
Rollforward Adjustment	16,256	(1,898)	10,923	9,884	(46,983)
Total Proposed Costs	\$ 43,073	\$ (1,898)	\$ 40,478	\$ 59,226	\$ 2,031,969

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2019**

	Other Departments	Total Allocated Costs
Central Service Departments		
Building Depreciation	\$ 29,462	\$ 1,144,888
Equipment Depreciation	-	-
Insurance & Employee Activity	3,807	76,300
Audit & Consulting Services	3,711	69,507
Buildings & Facilities	205,627	3,429,359
County Executive	3,451	217,785
Finance Department	120,353	908,067
Printing & Mail Services	8,677	95,802
Human Resources	1,456	472,572
Information Technology	25,522	2,047,385
County Treasurer	11,648	27,600
Corporation Counsel	10,972	421,758
Central Courts	-	2,317,026
Sheriff's Office	22,464	218,251
Total Allocated Costs	<u>\$ 447,150</u>	<u>\$ 11,446,299</u>
Rollforward Adjustment	<u>(34,219)</u>	<u>697,627</u>
Total Proposed Costs	<u><u>\$ 412,932</u></u>	<u><u>\$ 12,143,926</u></u>

**SCHEDULE OF FIXED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2019**

<u>Grantee Department</u>	<u>Final Costs 2019</u>	<u>Fixed Costs 2017</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	727,053	791,982	(64,929)	662,124
Human Services-Administration	658,158	531,011	127,147	785,305
Human Services-Economic Support	518,803	404,591	114,212	633,015
Human Services-Health Services	664,608	360,403	304,205	968,812
Human Services-Workforce Solutions	296,150	272,946	23,204	319,354
Human Services-Youth and Family	548,395	517,396	30,999	579,394
Human Services-Aging	223,412	130,309	93,103	316,516
Human Services-Detention Center	422,881	380,654	42,227	465,107
Communications	497,781	584,258	(86,477)	411,304
Jail	3,040,577	2,915,887	124,690	3,165,266
Jail Alternatives	24,778	8,721	16,057	40,834
Register of Deeds	219,679	221,650	(1,971)	217,708
County Clerk	97,654	124,531	(26,877)	70,777
District Attorney	199,032	189,804	9,228	208,259
Victim Witness	96,537	97,240	(703)	95,835
Victim Advocate	11,551	10,902	649	12,200
Emergency Management	74,115	68,938	5,177	79,292
Planning & Development Services	56,723	51,136	5,587	62,310
Harbor / Marina	36,546	50,294	(13,748)	22,798
UW Extension	70,200	70,360	(160)	70,041
Parks	55,803	121,004	(65,201)	(9,397)
Pritchard Park	6,550	-	6,550	13,099
Golf Courses	1,469	1,053	416	1,885
Highway	199,347	178,214	21,133	220,480
Highway Shop Operations	66,680	47,929	18,751	85,432
Land Conservation	26,817	10,561	16,256	43,073
Lakeshores Library	-	1,898	(1,898)	(1,898)
Veterans Service	29,556	18,633	10,923	40,478
Medical Examiner	49,342	39,458	9,884	59,226
Courts & Judicial	2,078,952	2,125,935	(46,983)	2,031,969
Other Departments	447,150	481,369	(34,219)	412,932
Total	11,446,299	10,809,067	637,232	12,083,531

**SCHEDULE OF DEPARTMENTAL COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2019**

Central Service Department	Expenditures	Cost Adjustments	Disallowed / Capitalized	Direct Billings	Total Allocated Costs
Building Depreciation	\$ -	\$ 1,545,440	\$ -	\$ -	\$ 1,545,440
Equipment Depreciation	-	886,771	-	-	886,771
Insurance & Employee Activity	115,280	(7,312)	-	-	107,968
Audit & Consulting Services	-	111,085	-	-	111,085
Buildings & Facilities	3,603,885	(801,620)	(32,259)	-	2,770,005
County Executive	1,765,403	-	(1,426,929)	-	338,474
Finance Department	1,271,805	(114,102)	-	-	1,157,703
Printing & Mail Services	445,995	(349,798)	-	-	96,197
Human Resources	596,734	-	-	-	596,734
Information Technology	2,393,091	(80,785)	-	(29,718)	2,282,587
County Treasurer	464,256	(77,979)	(357,633)	-	28,644
Corporation Counsel	543,991	(523)	-	(57,387)	486,081
Central Courts	4,724,467	-	-	(4,383,846)	340,621
Sheriff's Office	18,965,096	-	(16,229,633)	(445,682)	2,289,781
less unallocated Incoming costs					(1,591,792)
Total	\$ 34,890,003	\$ 1,111,177	\$ (18,046,454)	\$ (4,916,634)	\$ 11,446,299

**SCHEDULE OF ALLOCATION BASIS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2019**

Department Number	Departmental Function	Allocation Base
1	Building Depreciation	
	Courthouse	Usable square footage by Benefiting Department
	Law Enforcement Center	Usable square footage by Benefiting Department
	Racine County Services Center (RCDKSC)	Usable square footage by Benefiting Department
	Western Racine County Service Center (WRCS)	Usable square footage by Benefiting Department
2	Equipment Depreciation	Equipment Depreciation and Interest Expense by Department in 2019
3	Insurance & Employee Activity	
	Fire & Extended Insurance	Usable Square Footage of Occupied Space by Departments not Billed
	Employee Insurance	Number of FTE, Including County Board and Contracted Employees
	Employee Activity	Number of FTE, Including County Board
4	Audit & Consulting Services	
	General Audit Services	Total Accounts Payable Transactions Processed by Department During 2019
	Cost Allocation Plan	Central Service Functions Analyzed During Preparation of 2018 Indirect Cost Allocation Plan
5	Buildings & Facilities	
	Courthouse	Usable square footage by Benefiting Department
	Law Enforcement Center	Usable square footage by Benefiting Department
	Racine County Services Center (RCDKSC)	Usable square footage by Benefiting Department
	Western Racine County Service Center (WRCS)	Usable square footage by Benefiting Department
	Other Buildings	Direct Allocation to Benefiting Department
6	County Executive	
	General Oversight	Number of FTE, Including County Board and Contracted Employees
	Department Specific	Time and Effort Analysis of Departmental Support FY2019
	General Government	Unallocated
7	Finance Department	
	Accounting & Budgets	Number of Expenditure Transactions by Department During 2019 with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Parks, and Highway
	Payroll	Payroll Disbursements During 2019 with Reduced Weighting Applied at 35% for Highway and Parks
	Purchasing	Purchase Orders by Department During 2019
	Audit	Total Payroll, Accounts Payable, and General Receipt Transactions Processed by Department During 2019
	Receipts	Number of General Receipts Processed by Department During 2019
	Copier Pool Support	Copy Charges by Department During 2019
Departmental Support	Direct Allocation to Benefiting Departments	

**SCHEDULE OF ALLOCATION BASIS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2019**

Department Number	Departmental Function	Allocation Base
8	Printing & Mail Services Printing Services Postage/Mail	Printing Charges by Department During 2019 Postage Charges by Department During 2019
9	Human Resources Personnel Administration Payroll Department Specific	Number of County FTEs and Contracted Employees (weighted at 30%) by Department Payroll Disbursements by Department During 2019 Direct Allocation to Benefiting Department(s)
10	Information Technology Computer Operations Child Support and Human Services Telephone Departmental Costs	Number of PC Devices by Department Direct Allocation to Benefiting Department During 2019 Number of Telecommunications Lines Supported by IS Direct Allocation to Benefiting Department
11	County Treasurer Receipts General Government	Number of General Receipts Processed by Department During 2019 Unallocated
12	Corporation Counsel Departmental Support	Time and Effort by Benefiting Department During 2019
13	Central Courts Child Support Central Courts Support	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
14	Sheriff's Office Child Support Security Services Facility Security Services General Government	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department Unallocated

**DEPARTMENT 1
FISCAL 2019**

**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 \$211,774.14 was recorded for 2019 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 \$574,928.31 was recorded for 2019 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 \$384,770.53 was recorded for 2019 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 \$10,217.24 for 2019 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 2019**

**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)
Cost Adjustments:					
Building Depreciation	1,181,690.22	211,774.14	574,928.31	384,770.53	10,217.24
Interest Expense	363,749.91	29,926.76	316,169.75	15,713.15	1,940.25
Total Cost Adjustments	\$ 1,545,440.13	\$ 241,700.90	\$ 891,098.06	\$ 400,483.68	\$ 12,157.49
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 1,545,440.13	\$ 241,700.90	\$ 891,098.06	\$ 400,483.68	\$ 12,157.49
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	-	-	-	-	-
Audit & Consulting Services	678.57	106.13	391.26	175.84	5.34
Buildings & Facilities	-	-	-	-	-
County Executive	-	-	-	-	-
Finance Department	-	-	-	-	-
Printing & Mail Services	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Technology	-	-	-	-	-
County Treasurer	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	678.57	106.13	391.26	175.84	5.34
Total 2nd Tier Allocation	\$ 678.57	\$ 106.13	\$ 391.26	\$ 175.84	\$ 5.34
Unallocated	-	-	-	-	-
Total Incoming Costs	678.57	106.13	391.26	175.84	5.34
Total Allocated Cost	\$ 1,546,118.70	\$ 241,807.03	\$ 891,489.32	\$ 400,659.52	\$ 12,162.83

**DEPARTMENT 1
FISCAL 2019**

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

Department: Building Depreciation
Function: Courthouse

Total 1st Tier Allocation \$ 241,700.90
Total 2nd Tier Allocation \$ 106.13
Total Allocated Cost \$ 241,807.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	1,359.50	1.75%	4,241.60	-	4,241.60	1.86	4,243.46
County Executive	647.09	0.84%	2,018.89	-	2,018.89	0.89	2,019.77
Finance Department	3,147.50	4.06%	9,820.10	-	9,820.10	4.31	9,824.42
Printing & Mail Services	1,246.50	1.61%	3,889.04	-	3,889.04	1.71	3,890.75
Human Resources	1,422.25	1.84%	4,437.38	-	4,437.38	1.95	4,439.32
Information Technology	6,035.50	7.79%	18,830.57	-	18,830.57	8.27	18,838.84
County Treasurer	1,302.50	1.68%	4,063.76	-	4,063.76	1.78	4,065.54
Corporation Counsel	537.31	0.69%	1,676.40	-	1,676.40	0.74	1,677.13
Central Courts	34,993.75	45.17%	109,179.42	-	109,179.42	47.94	109,227.36
Register of Deeds	5,901.00	7.62%	18,410.94	-	18,410.94	8.08	18,419.02
County Clerk	1,701.00	2.20%	5,307.07	-	5,307.07	2.33	5,309.40
District Attorney	5,964.50	7.70%	18,609.06	-	18,609.06	8.17	18,617.23
Victim Witness	3,302.50	4.26%	10,303.70	-	10,303.70	4.52	10,308.22
Victim Advocate	238.00	0.31%	742.55	-	742.55	0.33	742.88
Medical Examiner	231.10	0.30%	721.03	-	721.03	0.32	721.35
Other Departments	9,439.00	12.18%	29,449.39	-	29,449.39	12.93	29,462.32
Total	77,469.00	100.00%	\$ 241,700.90	\$ -	\$ 241,700.90	\$ 106.13	\$ 241,807.03

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2019**

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

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation	\$ 891,098.06
Total 2nd Tier Allocation	<u>391.26</u>
Total Allocated Cost	\$ 891,489.32

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Central Courts	43,542.77	19.96%	177,851.66	-	177,851.66	78.09	177,929.75
Sheriff's Office	15,925.00	7.30%	65,046.11	-	65,046.11	28.56	65,074.67
Jail	156,146.50	71.57%	637,784.74	-	637,784.74	280.04	638,064.78
Jail Alternatives	550.00	0.25%	2,246.49	-	2,246.49	0.99	2,247.48
Emergency Management	2,000.00	0.92%	8,169.06	-	8,169.06	3.59	8,172.64
Total	218,164.27	100.00%	\$ 891,098.06	\$ -	\$ 891,098.06	\$ 391.26	\$ 891,489.32

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 400,483.68
Total 2nd Tier Allocation 175.84

Total Allocated Cost \$ 400,659.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	9,327.00	10.202%	40,857.90	-	40,857.90	17.94	40,875.84
Human Services-Administration	19,072.00	20.861%	83,546.90	-	83,546.90	36.68	83,583.58
Human Services-Economic Support	11,444.00	12.518%	50,131.64	-	50,131.64	22.01	50,153.66
Human Services-Health Services	7,613.00	8.327%	33,349.55	-	33,349.55	14.64	33,364.19
Human Services-Workforce Solutions	10,532.00	11.520%	46,136.53	-	46,136.53	20.26	46,156.79
Human Services-Youth and Family	9,721.00	10.633%	42,583.86	-	42,583.86	18.70	42,602.56
Human Services-Detention Center	23,253.00	25.435%	101,862.21	-	101,862.21	44.73	101,906.94
Veterans Service	460.00	0.503%	2,015.08	-	2,015.08	0.88	2,015.96
Total	91,422.00	100.00%	\$ 400,483.68	\$ -	\$ 400,483.68	\$ 175.84	\$ 400,659.52

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 12,157.49
Total 2nd Tier Allocation 5.34

Total Allocated Cost \$ 12,162.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Services-Administration	250.00	2.281%	277.26	-	277.26	0.12	277.39
Human Services-Economic Support	3,225.00	29.420%	3,576.71	-	3,576.71	1.57	3,578.28
Human Services-Workforce Solutions	3,237.00	29.529%	3,590.02	-	3,590.02	1.58	3,591.60
Human Services-Youth and Family	250.00	2.281%	277.26	-	277.26	0.12	277.39
UW Extension	4,000.00	36.490%	4,436.23	-	4,436.23	1.95	4,438.18
Total	10,962.00	100.00%	\$ 12,157.49	\$ -	\$ 12,157.49	\$ 5.34	\$ 12,162.83

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2019**

**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 (WRCSC)
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Audit & Consulting Services	-	-	-	-	-
Buildings & Facilities	4,243.46	4,243.46	-	-	-
County Executive	2,019.77	2,019.77	-	-	-
Finance Department	9,824.42	9,824.42	-	-	-
Printing & Mail Services	3,890.75	3,890.75	-	-	-
Human Resources	4,439.32	4,439.32	-	-	-
Information Technology	18,838.84	18,838.84	-	-	-
County Treasurer	4,065.54	4,065.54	-	-	-
Corporation Counsel	1,677.13	1,677.13	-	-	-
Central Courts	287,157.12	109,227.36	177,929.75	-	-
Sheriff's Office	65,074.67	-	65,074.67	-	-
Child Support	40,875.84	-	-	40,875.84	-
Human Services-Administration	83,860.97	-	-	83,583.58	277.39
Human Services-Economic Support	53,731.94	-	-	50,153.66	3,578.28
Human Services-Health Services	33,364.19	-	-	33,364.19	-
Human Services-Workforce Solutions	49,748.39	-	-	46,156.79	3,591.60
Human Services-Youth and Family	42,879.95	-	-	42,602.56	277.39
Human Services-Aging	-	-	-	-	-
Human Services-Detention Center	101,906.94	-	-	101,906.94	-
Ridgewood Care Center	-	-	-	-	-
Communications	-	-	-	-	-
Jail	638,064.78	-	638,064.78	-	-
Jail Alternatives	2,247.48	-	2,247.48	-	-
Register of Deeds	18,419.02	18,419.02	-	-	-
County Clerk	5,309.40	5,309.40	-	-	-
District Attorney	18,617.23	18,617.23	-	-	-
Victim Witness	10,308.22	10,308.22	-	-	-
Victim Advocate	742.88	742.88	-	-	-
Emergency Management	8,172.64	-	8,172.64	-	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	-	-	-	-	-
UW Extension	4,438.18	-	-	-	4,438.18
Parks	-	-	-	-	-
Pritchard Park	-	-	-	-	-
Golf Courses	-	-	-	-	-
Highway	-	-	-	-	-
Highway Shop Operations	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	2,015.96	-	-	2,015.96	-
Medical Examiner	2,015.96	-	-	2,015.96	-

DEPARTMENT 1
FISCAL 2019

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 (WRCSC)
Courts & Judicial	721.35	721.35	-	-	-
Other Departments	-	-	-	-	-
Total	\$ 1,518,672.34	\$ 212,344.71	\$ 891,489.32	\$ 402,675.49	\$ 12,162.83

**DEPARTMENT 2
FISCAL 2019**

**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 \$877,929.16 was recorded as 2019 depreciation expense for the Central Services Departments. Associated costs have been allocated to benefiting departments.

Additionally, the County has issued various general obligation debt to finance the cost of equipment purchases. Interest allowable for plan purposes has been identified and allocated to the appropriate department.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 2
FISCAL 2019

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	877,929.16	877,929.16
Interest Expense	8,841.62	8,841.62
Total Cost Adjustments	\$ 886,770.78	\$ 886,770.78
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 886,770.78	\$ 886,770.78
2nd Allocation		
Equipment Depreciation	-	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	169.64	169.64
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	169.64	169.64
Total 2nd Tier Allocation	\$ 169.64	\$ 169.64
Unallocated	-	-
Total Incoming Costs	169.64	169.64
Total Allocated Cost	\$ 886,940.42	\$ 886,940.42

**DEPARTMENT 2
FISCAL 2019**

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

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 886,770.78
Total 2nd Tier Allocation 169.64

Total Allocated Cost \$ 886,940.42

	<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>
Grantee Department							
Buildings & Facilities	68,317.90	7.70%	68,317.90	-	68,317.90	13.07	68,330.97
Finance Department	67,442.85	7.61%	67,442.85	-	67,442.85	12.90	67,455.75
Printing & Mail Services	12,965.87	1.46%	12,965.87	-	12,965.87	2.48	12,968.35
Information Technology	236,841.51	26.71%	236,841.51	-	236,841.51	45.31	236,886.82
Central Courts	13,151.80	1.48%	13,151.80	-	13,151.80	2.52	13,154.32
Sheriff's Office	488,050.85	55.04%	488,050.85	-	488,050.85	93.37	488,144.22
Total	886,770.78	100.00%	\$ 886,770.78	\$ -	\$ 886,770.78	\$ 169.64	\$ 886,940.42

Allocation Basis: Equipment Depreciation and Interest Expense by Department in 2019

Allocation Source: County Financial Records and Reports

DEPARTMENT 2
FISCAL 2019

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	68,330.97	68,330.97
County Executive	-	-
Finance Department	67,455.75	67,455.75
Printing & Mail Services	12,968.35	12,968.35
Human Resources	-	-
Information Technology	236,886.82	236,886.82
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	13,154.32	13,154.32
Sheriff's Office	488,144.22	488,144.22
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	-	-

DEPARTMENT 2
FISCAL 2019

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

Grantee Department	Total	Equipment Depreciation
UW Extension	-	-
Parks	-	-
Pritchard Park	-	-
Golf Courses	-	-
Highway	-	-
Highway Shop Operations	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	-
Total	\$ 886,940.42	\$ 886,940.42

**DEPARTMENT 3
FISCAL 2019**

**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 2019.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 3
FISCAL 2019**

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

Department: Insurance & Employee Activity

Functions:	Total	General & Administrative	Fire & Extended Insurance	Employee Insurance	Employee Activity
Expenditures:					
Insurance - Employee	1,875.00			1,875.00	
Insurance - Fire & Extended	113,405.21		113,405.21		
Total Expenditures	\$ 115,280.21	\$ -	\$ 113,405.21	\$ 1,875.00	\$ -
Cost Adjustments:					
Convenience Fee - Credit Cards	0.33				0.33
Employee Activity Fees	(17,221.83)				(17,221.83)
Vending Machine Revenue	(7,057.83)				(7,057.83)
Employee Activity Expenses	16,967.51				16,967.51
Total Cost Adjustments	\$ (7,311.82)	\$ -	\$ -	\$ -	\$ (7,311.82)
Disallowed / Capitalized	-				
General & Administrative Allocation	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	\$ 107,968.39	\$ -	\$ 113,405.21	\$ 1,875.00	\$ (7,311.82)
2nd Allocation					
Insurance & Employee Activity	-		-	-	-
Audit & Consulting Services	923.32		791.76	13.09	118.46
Buildings & Facilities	-		-	-	-
County Executive	-		-	-	-
Finance Department	5,372.41		4,606.95	76.17	689.28
Printing & Mail Services	3.38		2.90	0.05	0.43
Human Resources	-		-	-	-
Information Technology	-		-	-	-
County Treasurer	437.21		374.92	6.20	56.09
Corporation Counsel	5,948.33		5,100.82	84.34	763.18
Central Courts	-		-	-	-

DEPARTMENT 3
FISCAL 2019

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
Sheriff's Office	-	-	-	-	-
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 2nd Allocation	12,684.65	-	10,877.35	179.84	1,627.45
Total 2nd Tier Allocation	\$ 12,684.65	\$ -	\$ 10,877.35	\$ 179.84	\$ 1,627.45
Unallocated	-	-	-	-	-
Total Incoming Costs	12,684.65	-	10,877.35	179.84	1,627.45
Total Allocated Cost	<u>\$ 120,653.04</u>	<u>\$ -</u>	<u>\$ 124,282.56</u>	<u>\$ 2,054.84</u>	<u>\$ (5,684.37)</u>

**DEPARTMENT 3
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 113,405.21
Total 2nd Tier Allocation 10,877.35

Total Allocated Cost \$ 124,282.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	1,359.50	0.45%	514.54	-	514.54	49.35	563.90
County Executive	429.84	0.14%	162.69	-	162.69	15.60	178.29
Finance Department	3,147.50	1.05%	1,191.27	-	1,191.27	114.26	1,305.53
Printing & Mail Services	1,246.50	0.42%	471.78	-	471.78	45.25	517.03
Human Resources	1,422.25	0.47%	538.29	-	538.29	51.63	589.92
Information Technology	6,035.50	2.01%	2,284.32	-	2,284.32	219.10	2,503.42
County Treasurer	1,302.50	0.43%	492.97	-	492.97	47.28	540.25
Corporation Counsel	689.22	0.23%	260.86	-	260.86	25.02	285.88
Central Courts	78,536.52	26.21%	29,724.50	-	29,724.50	2,851.05	32,575.55
Sheriff's Office	15,925.00	5.31%	6,027.29	-	6,027.29	578.11	6,605.41
Jail	156,146.50	52.11%	59,098.33	-	59,098.33	5,668.46	64,766.80
Jail Alternatives	550.00	0.18%	208.16	-	208.16	19.97	228.13
Register of Deeds	5,901.00	1.97%	2,233.41	-	2,233.41	214.22	2,447.63
County Clerk	1,701.00	0.57%	643.79	-	643.79	61.75	705.54
District Attorney	5,964.50	1.99%	2,257.44	-	2,257.44	216.52	2,473.97
Victim Witness	3,302.50	1.10%	1,249.93	-	1,249.93	119.89	1,369.82
Victim Advocate	238.00	0.08%	90.08	-	90.08	8.64	98.72
Emergency Management	2,000.00	0.67%	756.96	-	756.96	72.60	829.56
UW Extension	4,000.00	1.33%	1,513.92	-	1,513.92	145.21	1,659.13
Medical Examiner	296.44	0.10%	112.20	-	112.20	10.76	122.96
Other Departments	9,439.00	3.15%	3,572.47	-	3,572.47	342.66	3,915.13
Total	299,633.27	100.00%	\$ 113,405.21	\$ -	\$ 113,405.21	\$ 10,877.35	\$ 124,282.56

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 2019**

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

Department: Insurance & Employee Activity
Function: Employee Insurance

Total 1st Tier Allocation	\$ 1,875.00
Total 2nd Tier Allocation	179.84
Total Allocated Cost	\$ 2,054.84

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	14.500	1.35%	25.31	-	25.31	2.43	27.74
County Executive	5.600	0.52%	9.78	-	9.78	0.94	10.71
Finance Department	14.050	1.31%	24.53	-	24.53	2.35	26.88
Printing & Mail Services	2.000	0.19%	3.49	-	3.49	0.33	3.83
Human Resources	5.000	0.47%	8.73	-	8.73	0.84	9.57
Information Technology	13.000	1.21%	22.69	-	22.69	2.18	24.87
County Treasurer	5.000	0.47%	8.73	-	8.73	0.84	9.57
Corporation Counsel	4.650	0.43%	8.12	-	8.12	0.78	8.90
Central Courts	50.235	4.68%	87.70	-	87.70	8.41	96.11
Sheriff's Office	179.600	16.72%	313.53	-	313.53	30.07	343.60
Child Support	32.150	2.99%	56.12	-	56.12	5.38	61.51
Human Services-Administration	18.750	1.75%	32.73	-	32.73	3.14	35.87
Human Services-Economic Support	57.000	5.31%	99.50	-	99.50	9.54	109.05
Human Services-Health Services	129.300	12.04%	225.72	-	225.72	21.65	247.37
Human Services-Workforce Solutions	14.250	1.33%	24.88	-	24.88	2.39	27.26
Human Services-Youth and Family	65.750	6.12%	114.78	-	114.78	11.01	125.79
Human Services-Aging	42.010	3.91%	73.34	-	73.34	7.03	80.37
Human Services-Detention Center	47.200	4.39%	82.40	-	82.40	7.90	90.30
Communications	53.000	4.93%	92.52	-	92.52	8.87	101.40
Jail	142.500	13.27%	248.76	-	248.76	23.86	272.62
Register of Deeds	8.000	0.74%	13.97	-	13.97	1.34	15.31
County Clerk	4.250	0.40%	7.42	-	7.42	0.71	8.13
District Attorney	13.125	1.22%	22.91	-	22.91	2.20	25.11
Victim Witness	6.000	0.56%	10.47	-	10.47	1.00	11.48
Victim Advocate	1.700	0.16%	2.97	-	2.97	0.28	3.25
Emergency Management	1.000	0.09%	1.75	-	1.75	0.17	1.91
Planning & Development Services	8.000	0.74%	13.97	-	13.97	1.34	15.31
Harbor / Marina	8.710	0.81%	15.21	-	15.21	1.46	16.66
UW Extension	5.000	0.47%	8.73	-	8.73	0.84	9.57
Parks	14.580	1.36%	25.45	-	25.45	2.44	27.89
Pritchard Park	2.530	0.24%	4.42	-	4.42	0.42	4.84
Highway	65.077	6.06%	113.60	-	113.60	10.90	124.50
Highway Shop Operations	10.500	0.98%	18.33	-	18.33	1.76	20.09
Land Conservation	3.000	0.28%	5.24	-	5.24	0.50	5.74
Veterans Service	2.500	0.23%	4.36	-	4.36	0.42	4.78
Medical Examiner	2.000	0.19%	3.49	-	3.49	0.33	3.83
Other Departments	22.550	2.10%	39.37	-	39.37	3.78	43.14
Total	1,074.067	100.00%	\$ 1,875.00	\$ -	\$ 1,875.00	\$ 179.84	\$ 2,054.84

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

Allocation Source: County Financial and Human Resources Records



**DEPARTMENT 3
FISCAL 2019**

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

Department: Insurance & Employee Activity
Function: Employee Activity

Total 1st Tier Allocation \$ (7,311.82)
Total 2nd Tier Allocation 1,627.45
Total Allocated Cost \$ (5,684.37)

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	14.000	1.73%	(126.32)	-	(126.32)	28.12	(98.20)
County Executive	5.100	0.63%	(46.02)	-	(46.02)	10.24	(35.77)
Finance Department	14.050	1.73%	(126.77)	-	(126.77)	28.22	(98.55)
Human Resources	5.000	0.62%	(45.11)	-	(45.11)	10.04	(35.07)
Information Technology	10.000	1.23%	(90.23)	-	(90.23)	20.08	(70.14)
County Treasurer	5.000	0.62%	(45.11)	-	(45.11)	10.04	(35.07)
Corporation Counsel	4.650	0.57%	(41.96)	-	(41.96)	9.34	(32.62)
Central Courts	37.400	4.62%	(337.45)	-	(337.45)	75.11	(262.34)
Sheriff's Office	172.000	21.22%	(1,551.91)	-	(1,551.91)	345.42	(1,206.48)
Child Support	25.550	3.15%	(230.53)	-	(230.53)	51.31	(179.22)
Human Services-Administration	12.800	1.58%	(115.49)	-	(115.49)	25.71	(89.78)
Human Services-Economic Support	54.000	6.66%	(487.23)	-	(487.23)	108.45	(378.78)
Human Services-Health Services	56.100	6.92%	(506.17)	-	(506.17)	112.66	(393.51)
Human Services-Workforce Solutions	9.000	1.11%	(81.20)	-	(81.20)	18.07	(63.13)
Human Services-Youth and Family	46.000	5.68%	(415.04)	-	(415.04)	92.38	(322.66)
Human Services-Aging	8.000	0.99%	(72.18)	-	(72.18)	16.07	(56.12)
Human Services-Detention Center	21.000	2.59%	(189.48)	-	(189.48)	42.17	(147.30)
Communications	53.000	6.54%	(478.20)	-	(478.20)	106.44	(371.77)
Jail	114.000	14.07%	(1,028.59)	-	(1,028.59)	228.94	(799.65)
Register of Deeds	7.000	0.86%	(63.16)	-	(63.16)	14.06	(49.10)
County Clerk	4.250	0.52%	(38.35)	-	(38.35)	8.54	(29.81)
District Attorney	13.000	1.60%	(117.30)	-	(117.30)	26.11	(91.19)
Victim Witness	6.000	0.74%	(54.14)	-	(54.14)	12.05	(42.09)
Victim Advocate	1.700	0.21%	(15.34)	-	(15.34)	3.41	(11.92)
Emergency Management	1.000	0.12%	(9.02)	-	(9.02)	2.01	(7.01)
Planning & Development Services	6.400	0.79%	(57.75)	-	(57.75)	12.85	(44.89)
Parks	6.500	0.80%	(58.65)	-	(58.65)	13.05	(45.59)
Pritchard Park	2.530	0.31%	(22.83)	-	(22.83)	5.08	(17.75)
Highway	57.300	7.07%	(517.00)	-	(517.00)	115.07	(401.93)
Highway Shop Operations	10.500	1.30%	(94.74)	-	(94.74)	21.09	(73.65)
Land Conservation	3.000	0.37%	(27.07)	-	(27.07)	6.02	(21.04)
Veterans Service	2.000	0.25%	(18.05)	-	(18.05)	4.02	(14.03)
Medical Examiner	1.000	0.12%	(9.02)	-	(9.02)	2.01	(7.01)
Other Departments	21.550	2.66%	(194.44)	-	(194.44)	43.28	(151.16)
Total	810.380	100.00%	\$ (7,311.82)	\$ -	\$ (7,311.82)	\$ 1,627.45	\$ (5,684.37)

Allocation Basis: Number of FTE, Including County Board

Allocation Source: County Financial and Human Resources Records



**DEPARTMENT 3
FISCAL 2019**

**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	493.43	563.90	27.74	(98.20)
County Executive	153.23	178.29	10.71	(35.77)
Finance Department	1,233.85	1,305.53	26.88	(98.55)
Printing & Mail Services	520.85	517.03	3.83	-
Human Resources	564.42	589.92	9.57	(35.07)
Information Technology	2,458.14	2,503.42	24.87	(70.14)
County Treasurer	514.75	540.25	9.57	(35.07)
Corporation Counsel	262.16	285.88	8.90	(32.62)
Central Courts	32,409.32	32,575.55	96.11	(262.34)
Sheriff's Office	5,742.52	6,605.41	343.60	(1,206.48)
Child Support	(117.71)	-	61.51	(179.22)
Human Services-Administration	(53.91)	-	35.87	(89.78)
Human Services-Economic Support	(269.73)	-	109.05	(378.78)
Human Services-Health Services	(146.14)	-	247.37	(393.51)
Human Services-Workforce Solutions	(35.87)	-	27.26	(63.13)
Human Services-Youth and Family	(196.88)	-	125.79	(322.66)
Human Services-Aging	24.26	-	80.37	(56.12)
Human Services-Detention Center	(57.00)	-	90.30	(147.30)
Ridgewood Care Center	-	-	-	-
Communications	(270.37)	-	101.40	(371.77)
Jail	64,239.77	64,766.80	272.62	(799.65)
Jail Alternatives	228.13	228.13	-	-
Register of Deeds	2,413.83	2,447.63	15.31	(49.10)
County Clerk	683.86	705.54	8.13	(29.81)
District Attorney	2,407.89	2,473.97	25.11	(91.19)
Victim Witness	1,339.21	1,369.82	11.48	(42.09)
Victim Advocate	90.05	98.72	3.25	(11.92)
Emergency Management	824.46	829.56	1.91	(7.01)
Planning & Development Services	(29.59)	-	15.31	(44.89)
Harbor / Marina	16.66	-	16.66	-
UW Extension	1,668.69	1,659.13	9.57	-
Parks	(17.70)	-	27.89	(45.59)
Pritchard Park	(12.91)	-	4.84	(17.75)

DEPARTMENT 3
FISCAL 2019

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
Golf Courses	-	-	-	-
Highway	(277.43)	-	124.50	(401.93)
Highway Shop Operations	(53.56)	-	20.09	(73.65)
Land Conservation	(15.30)	-	5.74	(21.04)
Lakeshores Library	-	-	-	-
Veterans Service	(9.25)	-	4.78	(14.03)
Medical Examiner	119.77	122.96	3.83	(7.01)
Courts & Judicial	-	-	-	-
Other Departments	3,807.11	3,915.13	43.14	(151.16)
Total	\$ 120,653.04	\$ 124,282.56	\$ 2,054.84	\$ (5,684.37)

**DEPARTMENT 4
FISCAL 2019**

**RACINE COUNTY, WISCONSIN
AUDIT & 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 2019.

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 2018 plan that was prepared during 2019.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2019

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

Department: Audit & Consulting Services

Functions:	Total	General & Administrative	General Audit Services	Cost Allocation Plan
Cost Adjustments				
Indirect Cost Allocation Plan	7,125.00			7,125.00
Audit Services	103,960.00		103,960.00	
Total Cost Adjustments	\$ 111,085.00	\$ -	\$ 103,960.00	\$ 7,125.00
Disallowed / Capitalized	-			
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 1st Allocation	-	-	-	-
Unallocated	-			
Total 1st Tier Allocation	\$ 111,085.00	\$ -	\$ 103,960.00	\$ 7,125.00
2nd Allocation				
Insurance & Employee Activity	-		-	-
Audit & Consulting Services	339.29		317.52	21.76
Buildings & Facilities	-		-	-
County Executive	-		-	-
Finance Department	-		-	-
Printing & Mail Services	-		-	-
Human Resources	-		-	-
Information Technology	-		-	-
County Treasurer	-		-	-
Corporation Counsel	-		-	-
Central Courts	-		-	-
Sheriff's Office	-		-	-

DEPARTMENT 4
FISCAL 2019

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	339.29	-	317.52	21.76
Unallocated	-			
Total 2nd Tier Allocation	\$ 339.29	\$ -	\$ 317.52	\$ 21.76
Total Incoming Costs	339.29	-	317.52	21.76
Total Allocated Cost	\$ 111,424.29	\$ -	\$ 104,277.52	\$ 7,146.76

DEPARTMENT 4
FISCAL 2019

RACINE COUNTY, WISCONSIN
AUDIT & CONSULTING SERVICES
FUNCTIONAL COST ALLOCATIONS

Department: Audit & Consulting Services
Function: General Audit Services

Total 1st Tier Allocation	\$ 103,960.00
Total 2nd Tier Allocation	317.52
Total Allocated Cost	\$ 104,277.52

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	154.00	0.40%	414.39	-	414.39	-	414.39
Buildings & Facilities	1,682.00	4.35%	4,525.97	-	4,525.97	13.88	4,539.85
County Executive	265.00	0.69%	713.07	-	713.07	2.19	715.26
Finance Department	179.00	0.46%	481.66	-	481.66	1.48	483.13
Printing & Mail Services	184.00	0.48%	495.11	-	495.11	1.52	496.63
Human Resources	119.00	0.31%	320.21	-	320.21	0.98	321.19
Information Technology	522.00	1.35%	1,404.61	-	1,404.61	4.31	1,408.92
County Treasurer	149.00	0.39%	400.93	-	400.93	1.23	402.16
Corporation Counsel	128.00	0.33%	344.43	-	344.43	1.06	345.48
Central Courts	6,501.00	16.83%	17,493.05	-	17,493.05	53.64	17,546.69
Sheriff's Office	3,000.00	7.76%	8,072.47	-	8,072.47	24.75	8,097.23
Child Support	326.00	0.84%	877.21	-	877.21	2.69	879.90
Human Services-Administration	565.00	1.46%	1,520.32	-	1,520.32	4.66	1,524.98
Human Services-Economic Support	516.40	1.34%	1,389.54	-	1,389.54	4.26	1,393.80
Human Services-Health Services	2,832.50	7.33%	7,621.76	-	7,621.76	23.37	7,645.13
Human Services-Workforce Solutions	622.60	1.61%	1,675.31	-	1,675.31	5.14	1,680.44
Human Services-Youth and Family	8,772.60	22.71%	23,605.53	-	23,605.53	72.39	23,677.91
Human Services-Aging	1,336.50	3.46%	3,596.29	-	3,596.29	11.03	3,607.31
Human Services-Detention Center	328.40	0.85%	883.67	-	883.67	2.71	886.38
Communications	347.00	0.90%	933.72	-	933.72	2.86	936.58
Jail	833.00	2.16%	2,241.46	-	2,241.46	6.87	2,248.33
Register of Deeds	202.00	0.52%	543.55	-	543.55	1.67	545.21
County Clerk	124.00	0.32%	333.66	-	333.66	1.02	334.69
District Attorney	482.00	1.25%	1,296.98	-	1,296.98	3.98	1,300.95
Victim Witness	32.00	0.08%	86.11	-	86.11	0.26	86.37
Victim Advocate	57.00	0.15%	153.38	-	153.38	0.47	153.85
Emergency Management	62.00	0.16%	166.83	-	166.83	0.51	167.34
Planning & Development Services	210.00	0.54%	565.07	-	565.07	1.73	566.81
Harbor / Marina	413.00	1.07%	1,111.31	-	1,111.31	3.41	1,114.72
UW Extension	194.00	0.50%	522.02	-	522.02	1.60	523.62
Parks	1,012.00	2.62%	2,723.11	-	2,723.11	8.35	2,731.46
Pritchard Park	145.00	0.38%	390.17	-	390.17	1.20	391.37
Golf Courses	19.00	0.05%	51.13	-	51.13	0.16	51.28
Highway	1,401.00	3.63%	3,769.84	-	3,769.84	11.56	3,781.41
Highway Shop Operations	2,957.00	7.65%	7,956.77	-	7,956.77	24.40	7,981.17
Land Conservation	143.00	0.37%	384.79	-	384.79	1.18	385.97
Veterans Service	72.00	0.19%	193.74	-	193.74	0.59	194.33
Medical Examiner	372.00	0.96%	1,000.99	-	1,000.99	3.07	1,004.06
Other Departments	1,375.00	3.56%	3,699.88	-	3,699.88	11.35	3,711.23
Total	38,635.00	100.00%	\$ 103,960.00	\$ -	\$ 103,960.00	\$ 317.52	\$ 104,277.52

Allocation Basis: Total Accounts Payable Transactions Processed by Department During 2019

Allocation Source: Finance Department Records & Reports



**DEPARTMENT 4
FISCAL 2019**

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

Department: Audit & Consulting Services
Function: Cost Allocation Plan

Total 1st Tier Allocation	\$ 7,125.00
Total 2nd Tier Allocation	21.76
Total Allocated Cost	\$ 7,146.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	4	9.52%	678.57	-	678.57	-	678.57
Equipment Depreciation	1	2.38%	169.64	-	169.64	-	169.64
Insurance & Employee Activity	3	7.14%	508.93	-	508.93	-	508.93
Audit & Consulting Services	2	4.76%	339.29	-	339.29	-	339.29
Buildings & Facilities	5	11.90%	848.21	-	848.21	3.40	851.61
County Executive	3	7.14%	508.93	-	508.93	2.04	510.97
Finance Department	6	14.29%	1,017.86	-	1,017.86	4.08	1,021.94
Printing & Mail Services	2	4.76%	339.29	-	339.29	1.36	340.65
Human Resources	3	7.14%	508.93	-	508.93	2.04	510.97
Information Technology	4	9.52%	678.57	-	678.57	2.72	681.29
County Treasurer	2	4.76%	339.29	-	339.29	1.36	340.65
Corporation Counsel	1	2.38%	169.64	-	169.64	0.68	170.32
Central Courts	2	4.76%	339.29	-	339.29	1.36	340.65
Sheriff's Office	4	9.52%	678.57	-	678.57	2.72	681.29
Total	42	100.00%	\$ 7,125.00	\$ -	\$ 7,125.00	\$ 21.76	\$ 7,146.76

Allocation Basis: Central Service Functions Analyzed During Preparation of 2018 Indirect Cost Allocation Plan

Allocation Source: 2018 Central Services Cost Allocation Plan Prepared During 2019

**DEPARTMENT 4
FISCAL 2019**

**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	678.57	-	678.57
Equipment Depreciation	169.64	-	169.64
Audit & Consulting Services	339.29	-	339.29
Buildings & Facilities	5,391.46	4,539.85	851.61
County Executive	1,226.22	715.26	510.97
Finance Department	1,505.07	483.13	1,021.94
Printing & Mail Services	837.28	496.63	340.65
Human Resources	832.16	321.19	510.97
Information Technology	2,090.21	1,408.92	681.29
County Treasurer	742.81	402.16	340.65
Corporation Counsel	515.80	345.48	170.32
Central Courts	17,887.34	17,546.69	340.65
Sheriff's Office	8,778.52	8,097.23	681.29
Child Support	879.90	879.90	-
Human Services-Administration	1,524.98	1,524.98	-
Human Services-Economic Support	1,393.80	1,393.80	-
Human Services-Health Services	7,645.13	7,645.13	-
Human Services-Workforce Solutions	1,680.44	1,680.44	-
Human Services-Youth and Family	23,677.91	23,677.91	-
Human Services-Aging	3,607.31	3,607.31	-
Human Services-Detention Center	886.38	886.38	-
Ridgewood Care Center	-	-	-
Communications	936.58	936.58	-
Jail	2,248.33	2,248.33	-
Jail Alternatives	-	-	-
Register of Deeds	545.21	545.21	-
County Clerk	334.69	334.69	-
District Attorney	1,300.95	1,300.95	-
Victim Witness	86.37	86.37	-
Victim Advocate	153.85	153.85	-
Emergency Management	167.34	167.34	-
Planning & Development Services	566.81	566.81	-
Harbor / Marina	1,114.72	1,114.72	-
UW Extension	523.62	523.62	-

DEPARTMENT 4
FISCAL 2019

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

Department: Audit & Consulting Services

Grantee Department	Total	General Audit Services	Cost Allocation Plan
Parks	2,731.46	2,731.46	-
Pritchard Park	391.37	391.37	-
Golf Courses	51.28	51.28	-
Highway	3,781.41	3,781.41	-
Highway Shop Operations	7,981.17	7,981.17	-
Land Conservation	385.97	385.97	-
Lakeshores Library	-	-	-
Veterans Service	194.33	194.33	-
Medical Examiner	1,004.06	1,004.06	-
Courts & Judicial	-	-	-
Other Departments	3,711.23	3,711.23	-
Total	\$ 110,500.97	\$ 103,863.14	\$ 6,637.83

**DEPARTMENT 5
FISCAL 2019**

**RACINE COUNTY, WISCONSIN
BUILDINGS & 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 2019**

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

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Expenditures:				
Salaries & Wages	797,026.09	315,622.33	172,954.66	223,964.33
Fringe Benefits	297,515.03	117,815.95	64,560.76	83,601.72
Contracted Services	9,205.00	-	-	-
C/S-Hearing Test	2,631.00	2,631.00	-	-
C/S-Respirator Training	100.00	100.00	-	-
C/S Alarm Monitoring	468.00	-	-	-
Temporary Help	19,345.20	-	9,672.60	9,672.60
Fire Protection/Inspection	2,370.00	-	783.00	1,233.00
Preventive Repair/Safety	62,437.42	-	15,723.89	32,740.57
Building Repairs	266,617.03	-	56,626.72	153,873.19
Rent	56,330.12	-	-	-
Lease - Computers	1,293.48	-	1,293.48	-
Grounds Maintenance	1,134.63	-	98.40	741.12
Snow Removal	83,469.43	-	28,713.89	23,927.39
Waste Disposal	23,299.84	-	3,976.86	9,710.72
Recycling	266.81	-	-	-
Janitorial	134,563.50	-	77,991.00	46,632.00
Pest Control	2,917.00	-	164.00	759.00
Water/Sewage	108,175.63	-	3,432.99	89,229.50
Sanitary Sewer	140,905.77	-	3,551.61	127,250.50
Stormwater	24,787.00	-	2,339.72	5,791.47
M/C Generator LEC E Wing	1,867.00	-	-	1,867.00
M/C Generator RCDKSC	1,761.00	-	-	-
Software Subscription	59.85	-	59.85	-
Building Automation	228,438.01	-	14,973.00	166,685.00
Building Patrol	6,356.25	-	3,178.13	-
HVAC	5,404.00	-	-	5,404.00
Elevators	65,791.44	-	25,180.20	32,081.16
Telephone	13,607.25	-	13,225.54	168.78
Public Liability Expense	13,943.97	-	4,745.70	6,284.56
Advertising	2,026.78	-	1,288.78	220.00
Travel/Mileage	6,086.79	-	2,767.29	-
Training	1,583.00	-	1,583.00	-
Office Supplies	1,187.28	-	1,000.85	126.19
Copy Cost	4,321.96	-	4,321.96	-
Printing	58.08	-	58.08	-
Publications	481.99	-	481.99	-
Postage	45.89	-	45.89	-
Dues	1,908.73	-	1,908.73	-
Supplies-Janitorial	41,720.69	-	10,080.09	7,695.44
Supplies-Maintenance	14,771.16	-	12,628.69	1,781.02

DEPARTMENT 5
FISCAL 2019

RACINE COUNTY, WISCONSIN
BUILDINGS & FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Uniforms	2,967.49	-	1,465.26	1,352.23
Equipment	8,591.40	-	1,561.67	435.97
Materials	3,426.05	-	-	-
Mat-Defibrillators	357.12	357.12	-	-
Mat-ID Badges	734.15	734.15	-	-
Natural Gas	146,859.59	-	30,944.59	69,836.74
Electric	916,943.21	-	138,354.86	464,971.79
Electric-Beaumont Tower	6,966.38	-	-	-
Propane	4,232.55	-	-	-
Propane-Ives Grove Hut	359.00	-	-	-
Fuel Oil	7,875.09	-	1,157.63	5,875.02
Capital Purchases	32,259.32	-	-	-
Incidental Labor	26,034.29	-	991.92	1,282.17
Total Expenditures	\$ 3,603,884.74	\$ 437,260.55	\$ 713,887.28	\$ 1,575,194.18
Disallowed / Capitalized	(32,259.32)			
Cost Adjustments:				
Vandalism Reimbursement	(1,272.14)	-	-	(1,272.14)
Rent of County Property	(797,995.25)	-	-	-
Vending Machine Revenue	(2,352.61)	(2,352.61)	-	-
Total Cost Adjustments	\$ (801,620.00)	\$ (2,352.61)	\$ -	\$ (1,272.14)
General & Administrative Allocation	0.00	(434,907.94)	156,250.04	202,333.00
Incoming Costs				
1st Allocation				
Building Depreciation	4,241.60	-	956.23	2,109.93
Equipment Depreciation	68,317.90	-	47,143.41	21,174.49
Insurance & Employee Activity	413.54	-	93.23	205.71
Audit & Consulting Services	5,374.18	-	1,211.56	2,673.31
Total 1st Allocation	78,347.22	-	49,404.44	26,163.43
General & Administrative Allocation	-	-	-	-
Total 1st Tier Allocation	\$ 2,848,352.64	\$ -	\$ 919,541.76	\$ 1,802,418.48

DEPARTMENT 5
FISCAL 2019

RACINE COUNTY, WISCONSIN
BUILDINGS & FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
2nd Allocation				
Building Depreciation	1.86	-	0.42	0.93
Equipment Depreciation	13.07	-	9.02	4.05
Insurance & Employee Activity	79.90	-	18.01	39.74
Audit & Consulting Services	17.28	-	3.90	8.60
Buildings & Facilities	16,137.00	-	3,637.94	8,027.13
County Executive	11,700.47	-	2,637.77	5,820.24
Finance Department	54,655.04	-	12,321.49	27,187.41
Printing & Mail Services	44.39	-	10.01	22.08
Human Resources	10,343.63	-	2,331.88	5,145.30
Information Technology	14,347.99	-	3,234.63	7,137.21
County Treasurer	136.18	-	30.70	67.74
Corporation Counsel	3,439.48	-	775.40	1,710.92
Central Courts	-	-	-	-
Sheriff's Office	2,309,369.90	-	701,480.61	780,064.48
Total 2nd Allocation	2,420,286.18	-	726,491.77	835,235.82
General & Administrative Allocation	-	-	-	-
Total 2nd Tier Allocation	\$ 2,420,286.18	\$ -	\$ 726,491.77	\$ 835,235.82
Total Incoming Costs	2,498,633.40	-	775,896.21	861,399.26
Total Allocated Cost	\$ 5,268,638.82	\$ -	\$ 1,646,033.53	\$ 2,637,654.30

DEPARTMENT 5
FISCAL 2019

RACINE COUNTY, WISCONSIN
BUILDINGS & FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)	Other Buildings
Expenditures:			
Salaries & Wages	80,499.64	3,188.10	797.03
Fringe Benefits	30,049.02	1,190.06	297.52
Contracted Services	-	9,205.00	-
C/S-Hearing Test	-	-	-
C/S-Respirator Training	-	-	-
C/S Alarm Monitoring	-	468.00	-
Temporary Help	-	-	-
Fire Protection/Inspection	354.00	-	-
Preventive Repair/Safety	10,114.46	3,858.50	-
Building Repairs	48,289.53	7,602.59	225.00
Rent	-	56,330.12	-
Lease - Computers	-	-	-
Grounds Maintenance	295.11	-	-
Snow Removal	30,828.15	-	-
Waste Disposal	4,748.94	918.42	3,944.90
Recycling	266.81	-	-
Janitorial	-	9,940.50	-
Pest Control	1,994.00	-	-
Water/Sewage	8,629.86	372.69	6,510.59
Sanitary Sewer	10,043.66	-	60.00
Stormwater	11,228.87	-	5,426.94
M/C Generator LEC E Wing	-	-	-
M/C Generator RCDKSC	1,761.00	-	-
Software Subscription	-	-	-
Building Automation	46,780.01	-	-
Building Patrol	3,178.12	-	-
HVAC	-	-	-
Elevators	8,530.08	-	-
Telephone	212.93	-	-
Public Liability Expense	2,913.71	-	-
Advertising	88.00	430.00	-
Travel/Mileage	189.57	3,129.93	-
Training	-	-	-
Office Supplies	26.24	34.00	-
Copy Cost	-	-	-
Printing	-	-	-
Publications	-	-	-
Postage	-	-	-
Dues	-	-	-
Supplies-Janitorial	23,114.86	830.30	-
Supplies-Maintenance	361.45	-	-

DEPARTMENT 5
FISCAL 2019

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
Uniforms	150.00	-	-
Equipment	43.99	6,549.77	-
Materials	-	3,426.05	-
Mat-Defibrillators	-	-	-
Mat-ID Badges	-	-	-
Natural Gas	34,083.38	4,446.17	7,548.71
Electric	238,981.30	10,447.19	64,188.07
Electric-Beaumont Tower	-	-	6,966.38
Propane	-	-	4,232.55
Propane-Ives Grove Hut	-	-	359.00
Fuel Oil	401.56	-	440.88
Capital Purchases	-	32,259.32	-
Incidental Labor	-	1,449.48	22,310.72
Total Expenditures	\$ 598,158.24	\$ 156,076.19	\$ 123,308.28
Disallowed / Capitalized		(32,259.32)	
Cost Adjustments:			
Vandalism Reimbursement	-	-	-
Rent of County Property	(710,827.57)	(87,167.68)	-
Vending Machine Revenue	-	-	-
Total Cost Adjustments	\$ (710,827.57)	\$ (87,167.68)	\$ -
General & Administrative Allocation	72,724.67	2,880.19	720.05
Incoming Costs			
1st Allocation			
Building Depreciation	801.22	209.06	165.17
Equipment Depreciation	-	-	-
Insurance & Employee Activity	78.12	20.38	16.10
Audit & Consulting Services	1,015.15	264.88	209.27
Total 1st Allocation	1,894.48	494.32	390.54
General & Administrative Allocation	-	-	-
Total 1st Tier Allocation	\$ (38,050.17)	\$ 40,023.70	\$ 124,418.87

DEPARTMENT 5
FISCAL 2019

RACINE COUNTY, WISCONSIN
BUILDINGS & FACILITIES
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Racine County	Western Racine	
	Services Center (RCDKSC)	County Service Center (WRCSC)	Other Buildings
2nd Allocation			
Building Depreciation	0.35	0.09	0.07
Equipment Depreciation	-	-	-
Insurance & Employee Activity	15.09	3.94	3.11
Audit & Consulting Services	3.26	0.85	0.67
Buildings & Facilities	3,048.19	795.36	628.37
County Executive	2,210.16	576.69	455.62
Finance Department	10,324.04	2,693.83	2,128.27
Printing & Mail Services	8.39	2.19	1.73
Human Resources	1,953.86	509.82	402.78
Information Technology	2,710.26	707.18	558.71
County Treasurer	25.72	6.71	5.30
Corporation Counsel	649.70	169.52	133.93
Central Courts	-	-	-
Sheriff's Office	827,824.81	-	-
Total 2nd Allocation	848,773.83	5,466.18	4,318.57
General & Administrative Allocation	-	-	-
Total 2nd Tier Allocation	\$ 848,773.83	\$ 5,466.18	\$ 4,318.57
Total Incoming Costs	850,668.32	5,960.51	4,709.11
Total Allocated Cost	\$ 810,723.66	\$ 45,489.89	\$ 128,737.44

**DEPARTMENT 5
FISCAL 2019**

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

Department: Buildings & Facilities
Function: Courthouse

Total 1st Tier Allocation	\$ 919,541.76
Total 2nd Tier Allocation	<u>726,491.77</u>
Total Allocated Cost	\$ 1,646,033.53

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	1,359.50	1.75%	16,137.00	-	16,137.00	-	16,137.00
County Executive	647.09	0.84%	7,680.78	-	7,680.78	6,176.66	13,857.44
Finance Department	3,147.50	4.06%	37,360.20	-	37,360.20	30,043.99	67,404.19
Printing & Mail Services	1,246.50	1.61%	14,795.71	-	14,795.71	11,898.28	26,693.99
Human Resources	1,422.25	1.84%	16,881.83	-	16,881.83	13,575.87	30,457.70
Information Technology	6,035.50	7.79%	71,640.20	-	71,640.20	57,610.96	129,251.15
County Treasurer	1,302.50	1.68%	15,460.42	-	15,460.42	12,432.82	27,893.24
Corporation Counsel	537.31	0.69%	6,377.79	-	6,377.79	5,128.83	11,506.62
Central Courts	34,993.75	45.17%	415,368.91	-	415,368.91	334,027.57	749,396.49
Register of Deeds	5,901.00	7.62%	70,043.71	-	70,043.71	56,327.11	126,370.81
County Clerk	1,701.00	2.20%	20,190.53	-	20,190.53	16,236.64	36,427.17
District Attorney	5,964.50	7.70%	70,797.44	-	70,797.44	56,933.24	127,730.68
Victim Witness	3,302.50	4.26%	39,200.02	-	39,200.02	31,523.52	70,723.54
Victim Advocate	238.00	0.31%	2,825.01	-	2,825.01	2,271.79	5,096.81
Medical Examiner	231.10	0.30%	2,743.14	-	2,743.14	2,205.95	4,949.09
Other Departments	9,439.00	12.18%	112,039.07	-	112,039.07	90,098.55	202,137.62
Total	77,469.00	100.00%	\$ 919,541.76	\$ -	\$ 919,541.76	\$ 726,491.77	\$ 1,646,033.53

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2019**

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

Department: Buildings & Facilities
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 1,802,418.48
Total 2nd Tier Allocation 835,235.82

Total Allocated Cost \$ 2,637,654.30

	Allocated		Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage					
Grantee Department							
Central Courts	43,542.77	19.96%	359,739.44	-	359,739.44	166,702.28	526,441.72
Sheriff's Office	15,925.00	7.30%	131,568.36	-	131,568.36	60,968.42	192,536.77
Jail	156,146.50	71.57%	1,290,043.22	-	1,290,043.22	597,802.52	1,887,845.74
Jail Alternatives	550.00	0.25%	4,543.96	-	4,543.96	2,105.66	6,649.62
Emergency Management	2,000.00	0.92%	16,523.50	-	16,523.50	7,656.94	24,180.44
Total	218,164.27	100.00%	\$ 1,802,418.48	\$ -	\$ 1,802,418.48	\$ 835,235.82	\$ 2,637,654.30

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ (38,050.17)
Total 2nd Tier Allocation 848,773.83

Total Allocated Cost \$ 810,723.66

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	9,327.00	10.20%	(3,881.93)	-	(3,881.93)	86,593.09	82,711.16
Human Services-Administration	19,072.00	20.86%	(7,937.84)	-	(7,937.84)	177,066.95	169,129.11
Human Services-Economic Support	11,444.00	12.52%	(4,763.03)	-	(4,763.03)	106,247.60	101,484.56
Human Services-Health Services	7,613.00	8.33%	(3,168.56)	-	(3,168.56)	70,680.09	67,511.53
Human Services-Workforce Solutions	10,532.00	11.52%	(4,383.46)	-	(4,383.46)	97,780.47	93,397.01
Human Services-Youth and Family	9,721.00	10.63%	(4,045.92)	-	(4,045.92)	90,251.04	86,205.12
Human Services-Detention Center	23,253.00	25.43%	(9,677.98)	-	(9,677.98)	215,883.90	206,205.92
Veterans Service	460.00	0.50%	(191.45)	-	(191.45)	4,270.70	4,079.25
Total	91,422.00	100.00%	\$ (38,050.17)	\$ -	\$ (38,050.17)	\$ 848,773.83	\$ 810,723.66

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 40,023.70
Total 2nd Tier Allocation 5,466.18
Total Allocated Cost \$ 45,489.89

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Services-Administration	250.00	2.28%	912.78	-	912.78	124.66	1,037.44
Human Services-Economic Support	3,225.00	29.42%	11,774.90	-	11,774.90	1,608.14	13,383.04
Human Services-Workforce Solutions	3,237.00	29.53%	11,818.71	-	11,818.71	1,614.13	13,432.84
Human Services-Youth and Family	250.00	2.28%	912.78	-	912.78	124.66	1,037.44
UW Extension	4,000.00	36.49%	14,604.53	-	14,604.53	1,994.59	16,599.12
Total	10,962.00	100.00%	\$ 40,023.70	\$ -	\$ 40,023.70	\$ 5,466.18	\$ 45,489.89

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 124,418.87
Total 2nd Tier Allocation 4,318.57
Total Allocated Cost \$ 128,737.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	35,869.78	37.05%	46,103.41	-	46,103.41	1,600.25	47,703.65
Communications	57,556.65	59.46%	73,977.53	-	73,977.53	2,567.75	76,545.28
Pritchard Park	751.26	0.78%	965.59	-	965.59	33.52	999.11
Other Departments	2,623.78	2.71%	3,372.34	-	3,372.34	117.05	3,489.40
Total	96,801.47	100.00%	\$ 124,418.87	\$ -	\$ 124,418.87	\$ 4,318.57	\$ 128,737.44

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Finance and Maintenance Department

**DEPARTMENT 5
FISCAL 2019**

**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)
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	16,137.00	16,137.00	-	-
County Executive	13,857.44	13,857.44	-	-
Finance Department	67,404.19	67,404.19	-	-
Printing & Mail Services	26,693.99	26,693.99	-	-
Human Resources	30,457.70	30,457.70	-	-
Information Technology	129,251.15	129,251.15	-	-
County Treasurer	27,893.24	27,893.24	-	-
Corporation Counsel	11,506.62	11,506.62	-	-
Central Courts	1,275,838.21	749,396.49	526,441.72	-
Sheriff's Office	240,240.43	-	192,536.77	-
Child Support	82,711.16	-	-	82,711.16
Human Services-Administration	170,166.56	-	-	169,129.11
Human Services-Economic Support	114,867.60	-	-	101,484.56
Human Services-Health Services	67,511.53	-	-	67,511.53
Human Services-Workforce Solutions	106,829.85	-	-	93,397.01
Human Services-Youth and Family	87,242.57	-	-	86,205.12
Human Services-Aging	-	-	-	-
Human Services-Detention Center	206,205.92	-	-	206,205.92
Ridgewood Care Center	-	-	-	-
Communications	76,545.28	-	-	-
Jail	1,887,845.74	-	1,887,845.74	-
Jail Alternatives	6,649.62	-	6,649.62	-
Register of Deeds	126,370.81	126,370.81	-	-
County Clerk	36,427.17	36,427.17	-	-
District Attorney	127,730.68	127,730.68	-	-
Victim Witness	70,723.54	70,723.54	-	-
Victim Advocate	5,096.81	5,096.81	-	-
Emergency Management	24,180.44	-	24,180.44	-
Planning & Development Services	-	-	-	-
Harbor / Marina	-	-	-	-
UW Extension	16,599.12	-	-	-
Parks	-	-	-	-
Pritchard Park	999.11	-	-	-
Golf Courses	-	-	-	-
Highway	-	-	-	-

DEPARTMENT 5
FISCAL 2019

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)
Highway Shop Operations	-	-	-	-
Land Conservation	-	-	-	-
Lakeshores Library	-	-	-	-
Veterans Service	4,079.25	-	-	4,079.25
Medical Examiner	4,949.09	4,949.09	-	-
Courts & Judicial	-	-	-	-
Other Departments	-	-	-	-
Total	\$ 5,063,011.80	\$ 1,443,895.91	\$ 2,637,654.30	\$ 810,723.66

DEPARTMENT 5
FISCAL 2019

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

Department: Buildings & Facilities

Grantee Department	Western Racine County Service Center (WRCS)	Other Buildings
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Buildings & Facilities	-	-
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	-	-
Human Resources	-	-
Information Technology	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff's Office	-	47,703.65
Child Support	-	-
Human Services-Administration	1,037.44	-
Human Services-Economic Support	13,383.04	-
Human Services-Health Services	-	-
Human Services-Workforce Solutions	13,432.84	-
Human Services-Youth and Family	1,037.44	-
Human Services-Aging	-	-
Human Services-Detention Center	-	-
Ridgewood Care Center	-	-
Communications	-	76,545.28
Jail	-	-
Jail Alternatives	-	-
Register of Deeds	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	16,599.12	-
Parks	-	-
Pritchard Park	-	999.11
Golf Courses	-	-
Highway	-	-

DEPARTMENT 5
FISCAL 2019

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

Department: Buildings & Facilities

Grantee Department	Western Racine County Service Center (WRCS)	
	Center (WRCS)	Other Buildings
Highway Shop Operations	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	-
Total	\$ 45,489.89	\$ 125,248.04

**DEPARTMENT 6
FISCAL 2019**

**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 2019 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 2019**

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

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
Expenditures:					
Salaries & Wages	366,761.81	72,618.84	90,956.93	101,959.78	101,226.26
Fringe Benefits	119,846.88	23,729.68	29,722.03	33,317.43	33,077.74
Contracted Services	311,712.72	-	-	-	311,712.72
C/S - Mfg Renewal Prog	25,000.00	-	-	-	25,000.00
C/S - Minority Matching Prog	55,000.00	-	-	-	55,000.00
C/S - Bus Dev Marketing Prog	25,000.03	-	-	-	25,000.03
C/S - Incinerator Loan	750,000.00	-	-	-	750,000.00
PS - Consultants	51,544.96	-	-	-	51,544.96
Temporary Help	9,031.54	-	-	-	9,031.54
Software Subscription	427.50	427.50	-	-	-
Telephone	3,059.92	3,059.92	-	-	-
Public Liability Expense	4,738.78	3,061.96	-	-	1,676.82
Advertising	150.00	150.00	-	-	-
Travel/Mileage	15,224.49	12,593.66	-	-	2,630.83
Executive Expense	55.00	55.00	-	-	-
Conferences	3,010.00	3,010.00	-	-	-
Discretionary Account	17,724.45	-	-	-	17,724.45
Office Supplies	824.50	824.50	-	-	-
Copy Cost	551.49	551.49	-	-	-
Printing	885.17	885.17	-	-	-
Publications	955.00	955.00	-	-	-
Postage	238.72	238.72	-	-	-
Dues	1,484.00	1,484.00	-	-	-
Equipment	550.47	550.47	-	-	-
Mat-Promotional	1,620.22	1,620.22	-	-	-
Matts-Census	5.68	-	-	-	5.68
Total Expenditures	\$ 1,765,403.33	\$ 125,816.13	\$ 120,678.96	\$ 135,277.22	\$ 1,383,631.03
General & Administrative Allocation	-	(125,816.13)	38,905.74	43,612.08	43,298.32
Disallowed / Capitalized	(1,426,929.35)	-	-	-	(1,426,929.35)
Incoming Costs					
1st Allocation					
Building Depreciation	2,018.89	-	148.60	166.57	1,703.72
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	126.45	-	9.31	10.43	106.71
Audit & Consulting Services	1,222.00	-	89.94	100.82	1,031.23
Buildings & Facilities	7,680.78	-	565.33	633.72	6,481.73
Total 1st Allocation	11,048.11	-	813.18	911.55	9,323.39

**DEPARTMENT 6
FISCAL 2019**

**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	(9,323.39)				(9,323.39)
Total 1st Tier Allocation	\$ 340,198.70	\$ -	\$ 160,397.87	\$ 179,800.84	\$ -
2nd Allocation					
Building Depreciation	0.89	-	0.07	0.07	0.75
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	26.78	-	1.97	2.21	22.60
Audit & Consulting Services	4.23	-	0.31	0.35	3.57
Buildings & Facilities	6,176.66	-	454.62	509.62	5,212.42
County Executive	836.29	-	61.55	69.00	705.73
Finance Department	9,375.00	-	690.03	773.50	7,911.47
Printing & Mail Services	420.49	-	30.95	34.69	354.85
Human Resources	3,834.44	-	282.23	316.37	3,235.84
Information Technology	18,653.07	-	1,372.93	1,539.01	15,741.14
County Treasurer	-	-	-	-	-
Corporation Counsel	13,613.11	-	1,001.97	1,123.18	11,487.97
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	52,940.96	-	3,896.63	4,367.99	44,676.34
General & Administrative Allocation	-	-	-	-	-
Unallocated	(44,676.34)				(44,676.34)
Total 2nd Tier Allocation	\$ 8,264.62	\$ -	\$ 3,896.63	\$ 4,367.99	\$ -
Total Incoming Costs	9,989.34	-	4,709.80	5,279.54	-
Total Allocated Cost	\$ 348,463.32	\$ -	\$ 164,294.49	\$ 184,168.83	\$ -

**DEPARTMENT 6
FISCAL 2019**

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

Department: County Executive
Function: General Oversight

Total 1st Tier Allocation	\$ 160,397.87
Total 2nd Tier Allocation	3,896.63
Total Allocated Cost	\$ 164,294.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	14.500	1.35%	2,165.39	-	2,165.39	-	2,165.39
County Executive	5.600	0.52%	836.29	-	836.29	-	836.29
Finance Department	14.050	1.31%	2,098.18	-	2,098.18	51.94	2,150.13
Printing & Mail Services	2.000	0.19%	298.67	-	298.67	7.39	306.07
Human Resources	5.000	0.47%	746.68	-	746.68	18.49	765.17
Information Technology	13.000	1.21%	1,941.38	-	1,941.38	48.06	1,989.44
County Treasurer	5.000	0.47%	746.68	-	746.68	18.49	765.17
Corporation Counsel	4.650	0.43%	694.42	-	694.42	17.19	711.61
Central Courts	50.235	4.68%	7,501.94	-	7,501.94	185.72	7,687.66
Sheriff's Office	179.600	16.72%	26,820.91	-	26,820.91	664.00	27,484.91
Child Support	32.150	2.99%	4,801.18	-	4,801.18	118.86	4,920.04
Human Services-Administration	18.750	1.75%	2,800.07	-	2,800.07	69.32	2,869.39
Human Services-Economic Support	57.000	5.31%	8,512.20	-	8,512.20	210.73	8,722.94
Human Services-Health Services	129.300	12.04%	19,309.27	-	19,309.27	478.04	19,787.30
Human Services-Workforce Solutions	14.250	1.33%	2,128.05	-	2,128.05	52.68	2,180.73
Human Services-Youth and Family	65.750	6.12%	9,818.90	-	9,818.90	243.08	10,061.99
Human Services-Aging	42.010	3.91%	6,273.64	-	6,273.64	155.32	6,428.96
Human Services-Detention Center	47.200	4.39%	7,048.70	-	7,048.70	174.50	7,223.21
Communications	53.000	4.93%	7,914.86	-	7,914.86	195.95	8,110.80
Jail	142.500	13.27%	21,280.51	-	21,280.51	526.84	21,807.35
Register of Deeds	8.000	0.74%	1,194.70	-	1,194.70	29.58	1,224.27
County Clerk	4.250	0.40%	634.68	-	634.68	15.71	650.39
District Attorney	13.125	1.22%	1,960.05	-	1,960.05	48.52	2,008.57
Victim Witness	6.000	0.56%	896.02	-	896.02	22.18	918.20
Victim Advocate	1.700	0.16%	253.87	-	253.87	6.29	260.16
Emergency Management	1.000	0.09%	149.34	-	149.34	3.70	153.03
Planning & Development Services	8.000	0.74%	1,194.70	-	1,194.70	29.58	1,224.27
Harbor / Marina	8.710	0.81%	1,300.72	-	1,300.72	32.20	1,332.93
UW Extension	5.000	0.47%	746.68	-	746.68	18.49	765.17
Parks	14.580	1.36%	2,177.33	-	2,177.33	53.90	2,231.24
Pritchard Park	2.530	0.24%	377.82	-	377.82	9.35	387.18
Highway	65.077	6.06%	9,718.40	-	9,718.40	240.60	9,959.00
Highway Shop Operations	10.500	0.98%	1,568.04	-	1,568.04	38.82	1,606.86
Land Conservation	3.000	0.28%	448.01	-	448.01	11.09	459.10
Veterans Service	2.500	0.23%	373.34	-	373.34	9.24	382.59
Medical Examiner	2.000	0.19%	298.67	-	298.67	7.39	306.07
Other Departments	22.550	2.10%	3,367.55	-	3,367.55	83.37	3,450.92
Total	1,074.067	100.00%	\$ 160,397.87	\$ -	\$ 160,397.87	\$ 3,896.63	\$ 164,294.49

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

Allocation Source: County Financial and Human Resources Records



**DEPARTMENT 6
FISCAL 2019**

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

Department: County Executive
Function: Department Specific

Total 1st Tier Allocation	\$ 179,800.84
Total 2nd Tier Allocation	4,367.99
Total Allocated Cost	\$ 184,168.83

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	5,306.75	5.30%	9,535.08	-	9,535.08	-	9,535.08
Finance Department	10,613.51	10.61%	19,070.19	-	19,070.19	489.23	19,559.41
Human Resources	8,490.81	8.49%	15,256.15	-	15,256.15	391.38	15,647.53
Information Technology	8,490.81	8.49%	15,256.15	-	15,256.15	391.38	15,647.53
County Treasurer	2,122.70	2.12%	3,814.03	-	3,814.03	97.85	3,911.88
Corporation Counsel	5,306.75	5.30%	9,535.08	-	9,535.08	244.61	9,779.70
Central Courts	1,061.35	1.06%	1,907.02	-	1,907.02	48.92	1,955.94
Sheriff's Office	5,306.75	5.30%	9,535.08	-	9,535.08	244.61	9,779.70
Human Services-Administration	4,245.40	4.24%	7,628.07	-	7,628.07	195.69	7,823.76
Human Services-Health Services	2,122.70	2.12%	3,814.03	-	3,814.03	97.85	3,911.88
Human Services-Youth and Family	2,122.70	2.12%	3,814.03	-	3,814.03	97.85	3,911.88
Communications	10,613.51	10.61%	19,070.19	-	19,070.19	489.23	19,559.41
Register of Deeds	1,061.35	1.06%	1,907.02	-	1,907.02	48.92	1,955.94
County Clerk	1,061.35	1.06%	1,907.02	-	1,907.02	48.92	1,955.94
District Attorney	1,061.35	1.06%	1,907.02	-	1,907.02	48.92	1,955.94
Emergency Management	7,049.37	7.04%	12,666.20	-	12,666.20	324.94	12,991.13
Planning & Development Services	4,245.40	4.24%	7,628.07	-	7,628.07	195.69	7,823.76
Harbor / Marina	1,061.35	1.06%	1,907.02	-	1,907.02	48.92	1,955.94
UW Extension	3,380.54	3.38%	6,074.10	-	6,074.10	155.82	6,229.93
Parks	5,306.75	5.30%	9,535.08	-	9,535.08	244.61	9,779.70
Highway	5,306.75	5.30%	9,535.08	-	9,535.08	244.61	9,779.70
Land Conservation	1,061.35	1.06%	1,907.02	-	1,907.02	48.92	1,955.94
Veterans Service	1,061.35	1.06%	1,907.02	-	1,907.02	48.92	1,955.94
Medical Examiner	2,607.48	2.61%	4,685.08	-	4,685.08	120.19	4,805.27
Total	100,068.13	100.00%	\$ 179,800.84	\$ -	\$ 179,800.84	\$ 4,367.99	\$ 184,168.83

Allocation Basis: Time and Effort Analysis of Departmental Support FY2019

Allocation Source: Office of the County Executive

DEPARTMENT 6
FISCAL 2019

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	-	-	-
Buildings & Facilities	11,700.47	2,165.39	9,535.08
County Executive	836.29	836.29	-
Finance Department	21,709.54	2,150.13	19,559.41
Printing & Mail Services	306.07	306.07	-
Human Resources	16,412.70	765.17	15,647.53
Information Technology	17,636.98	1,989.44	15,647.53
County Treasurer	4,677.05	765.17	3,911.88
Corporation Counsel	10,491.31	711.61	9,779.70
Central Courts	9,643.60	7,687.66	1,955.94
Sheriff's Office	37,264.61	27,484.91	9,779.70
Child Support	4,920.04	4,920.04	-
Human Services-Administration	10,693.15	2,869.39	7,823.76
Human Services-Economic Support	8,722.94	8,722.94	-
Human Services-Health Services	23,699.18	19,787.30	3,911.88
Human Services-Workforce Solutions	2,180.73	2,180.73	-
Human Services-Youth and Family	13,973.87	10,061.99	3,911.88
Human Services-Aging	6,428.96	6,428.96	-
Human Services-Detention Center	7,223.21	7,223.21	-
Ridgewood Care Center	-	-	-
Communications	27,670.22	8,110.80	19,559.41
Jail	21,807.35	21,807.35	-
Jail Alternatives	-	-	-
Register of Deeds	3,180.21	1,224.27	1,955.94
County Clerk	2,606.33	650.39	1,955.94
District Attorney	3,964.51	2,008.57	1,955.94
Victim Witness	918.20	918.20	-
Victim Advocate	260.16	260.16	-
Emergency Management	13,144.17	153.03	12,991.13
Planning & Development Services	9,048.03	1,224.27	7,823.76
Harbor / Marina	3,288.87	1,332.93	1,955.94
UW Extension	6,995.10	765.17	6,229.93

DEPARTMENT 6
FISCAL 2019

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Executive

Grantee Department	Total	General Oversight	Department Specific
Parks	12,010.93	2,231.24	9,779.70
Pritchard Park	387.18	387.18	-
Golf Courses	-	-	-
Highway	19,738.69	9,959.00	9,779.70
Highway Shop Operations	1,606.86	1,606.86	-
Land Conservation	2,415.04	459.10	1,955.94
Lakeshores Library	-	-	-
Veterans Service	2,338.52	382.59	1,955.94
Medical Examiner	5,111.34	306.07	4,805.27
Courts & Judicial	-	-	-
Other Departments	3,450.92	3,450.92	-
Total	\$ 348,463.32	\$ 164,294.49	\$ 184,168.83

**DEPARTMENT 7
FISCAL 2019**

**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 2019. 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 2019. 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 2019.
- **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 2019.
- **Receipts/Banking**: Costs related to managing records of funds received and reconciling banking data have been allocated based on receipts processed by department during 2019.
- **Copier Pool**: Costs related to the operations oversight of the County's Copier Pool have been allocated based on copy charges by department during 2019.
- **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 2019**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Purchasing
Expenditures:					
Salaries & Wages	790,674.85	219,965.74	245,820.81	174,660.07	42,301.10
Fringe Benefits	295,747.70	82,277.01	91,947.96	65,330.67	15,822.50
PS-Audit	103,960.00	103,960.00			
PS-Consultants	22,739.55	21,104.55	150.00		
PS-Indirect Costs	7,125.00	7,125.00			
Equipment Repairs	277.00	277.00			
Lease - Computers	2,619.72	2,619.72			
Software Subscription	36.77	36.77			
Telephone	1,935.75	1,935.75			
Central Telephone	1,000.00	1,000.00			
Public Liability Expense	10,219.09	10,219.09			
Advertising	22.93	22.93			
Travel/Mileage	3,670.78	3,670.78			
Training	3,942.64	3,942.64			
Office Supplies	2,301.60	2,301.60			
Paper	2,448.19	2,448.19			
Copy Costs	5,172.12	5,172.12			
Printing	1,177.69	1,177.69			
Publications	2,000.00	2,000.00			
Postage	8,407.08	8,407.08			
Dues	2,264.50	2,264.50			
Equipment	4,062.00	4,062.00			
Total Expenditures	\$ 1,271,804.96	\$ 485,990.16	\$ 337,918.77	\$ 239,990.74	\$ 58,123.61
Cost Adjustments:					
Garnishment Fees	(3,017.00)			(3,017.00)	
Transfer Audit & Indirect Cost Fees (Chapter 4)	(111,085.00)	(111,085.00)			
Total Cost Adjustments	\$ (114,102.00)	\$ (111,085.00)	\$ -	\$ (3,017.00)	\$ -
General & Administrative Allocation	0.00	(374,905.16)	161,482.43	114,736.15	27,788.07
Disallowed / Capitalized	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	9,820.10	-	4,222.87	2,999.10	726.35
Equipment Depreciation	67,442.85	-	9,551.12	57,891.73	-
Insurance & Employee Activity	1,089.02	-	468.31	332.59	80.55
Audit & Consulting Services	1,499.51	-	644.83	457.96	110.91
Buildings & Facilities	37,360.20	-	16,065.76	11,409.94	2,763.39
County Executive	21,168.37	-	9,102.90	6,464.90	1,565.74
Total 1st Allocation	138,380.07	-	40,055.79	79,556.22	5,246.94

**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll	Purchasing
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
Total 1st Tier Allocation	\$ 1,296,083.03	\$ -	\$ 539,456.98	\$ 431,266.11	\$ 91,158.62
2nd Allocation					
Building Depreciation	4.31	-	1.85	1.32	0.32
Equipment Depreciation	12.90	-	1.83	11.07	-
Insurance & Employee Activity	144.83	-	62.28	44.23	10.71
Audit & Consulting Services	5.56	-	2.39	1.70	0.41
Buildings & Facilities	30,043.99	-	12,919.62	9,175.54	2,222.23
County Executive	541.17	-	232.72	165.28	40.03
Finance Department	13,142.19	-	5,651.45	4,013.67	972.08
Printing & Mail Services	5,055.89	-	2,174.15	1,544.09	373.96
Human Resources	10,275.48	-	4,418.70	3,138.17	760.04
Information Technology	348,426.80	-	149,831.69	106,410.83	25,771.75
County Treasurer	35.84	-	15.41	10.94	2.65
Corporation Counsel	17,758.81	-	7,636.70	5,423.61	1,313.55
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	425,447.76	-	182,948.78	129,940.45	31,467.73
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
Total 2nd Tier Allocation	\$ 425,447.76	\$ -	\$ 182,948.78	\$ 129,940.45	\$ 31,467.73
Total Incoming Costs	563,827.83	-	223,004.57	209,496.67	36,714.68
Total Allocated Cost	\$ 1,721,530.79	\$ -	\$ 722,405.77	\$ 561,206.56	\$ 122,626.35

DEPARTMENT 7
FISCAL 2019

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Audit	Receipts	Copier Pool Support	Departmental Support
Expenditures:				
Salaries & Wages	35,105.96	4,902.18	4,348.71	63,570.26
Fringe Benefits	13,131.20	1,833.64	1,626.61	23,778.12
PS-Audit				
PS-Consultants				1,485.00
PS-Indirect Costs				
Equipment Repairs				
Lease - Computers				
Software Subscription				
Telephone				
Central Telephone				
Public Liability Expense				
Advertising				
Travel/Mileage				
Training				
Office Supplies				
Paper				
Copy Costs				
Printing				
Publications				
Postage				
Dues				
Equipment				
Total Expenditures	\$ 48,237.16	\$ 6,735.82	\$ 5,975.32	\$ 88,833.37
Cost Adjustments:				
Garnishment Fees				
Transfer Audit & Indirect Cost Fees (Chapter 4)				
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	23,061.50	3,220.30	2,856.72	41,760.01
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	602.81	84.18	74.67	1,110.13
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	66.85	9.33	8.28	123.11
Audit & Consulting Services	92.05	12.85	11.40	169.51
Buildings & Facilities	2,293.35	320.24	284.09	4,223.43
County Executive	1,299.42	181.45	160.96	2,393.00
Total 1st Allocation	4,354.47	608.06	539.41	8,019.18

DEPARTMENT 7
FISCAL 2019

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Audit	Receipts	Copier Pool Support	Departmental Support
General & Administrative Allocation	-	-	-	-
Unallocated				
Total 1st Tier Allocation	\$ 75,653.13	\$ 10,564.18	\$ 9,371.45	\$ 138,612.57
2nd Allocation				
Building Depreciation	0.26	0.04	0.03	0.49
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	8.89	1.24	1.10	16.37
Audit & Consulting Services	0.34	0.05	0.04	0.63
Buildings & Facilities	1,844.25	257.53	228.45	3,396.36
County Executive	33.22	4.64	4.12	61.18
Finance Department	806.73	112.65	99.93	1,485.67
Printing & Mail Services	310.36	43.34	38.44	571.55
Human Resources	630.76	88.08	78.13	1,161.60
Information Technology	21,388.14	2,986.63	2,649.43	39,388.32
County Treasurer	2.20	0.31	0.27	4.05
Corporation Counsel	1,090.12	152.22	135.04	2,007.57
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	26,115.28	3,646.73	3,235.00	48,093.79
General & Administrative Allocation	-	-	-	-
Unallocated				
Total 2nd Tier Allocation	\$ 26,115.28	\$ 3,646.73	\$ 3,235.00	\$ 48,093.79
Total Incoming Costs	30,469.75	4,254.78	3,774.41	56,112.97
Total Allocated Cost	\$ 101,768.41	\$ 14,210.90	\$ 12,606.45	\$ 186,706.36

DEPARTMENT 7
FISCAL 2019

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 539,456.98
Total 2nd Tier Allocation 182,948.78
Total Allocated Cost \$ 722,405.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	154.00	0.66%	3,570.37	-	3,570.37	-	3,570.37
Buildings & Facilities	1,682.00	7.23%	38,995.91	-	38,995.91	-	38,995.91
County Executive	265.00	1.14%	6,143.83	-	6,143.83	-	6,143.83
Finance Department	179.00	0.77%	4,149.98	-	4,149.98	-	4,149.98
Printing & Mail Services	184.00	0.79%	4,265.90	-	4,265.90	1,603.88	5,869.78
Human Resources	119.00	0.51%	2,758.93	-	2,758.93	1,037.29	3,796.22
Information Technology	522.00	2.24%	12,102.18	-	12,102.18	4,550.13	16,652.31
County Treasurer	149.00	0.64%	3,454.45	-	3,454.45	1,298.79	4,753.25
Corporation Counsel	128.00	0.55%	2,967.58	-	2,967.58	1,115.74	4,083.32
Central Courts	6,501.00	27.94%	150,720.83	-	150,720.83	56,667.42	207,388.25
Sheriff's Office	3,000.00	12.89%	69,552.76	-	69,552.76	26,150.17	95,702.93
Child Support	326.00	1.40%	7,558.07	-	7,558.07	2,841.65	10,399.72
Human Services-Administration	141.25	0.61%	3,274.78	-	3,274.78	1,231.24	4,506.01
Human Services-Economic Support	129.10	0.55%	2,993.09	-	2,993.09	1,125.33	4,118.42
Human Services-Health Services	708.13	3.04%	16,417.35	-	16,417.35	6,172.53	22,589.88
Human Services-Workforce Solutions	155.65	0.67%	3,608.63	-	3,608.63	1,356.76	4,965.39
Human Services-Youth and Family	2,193.15	9.43%	50,846.54	-	50,846.54	19,117.08	69,963.63
Human Services-Aging	334.13	1.44%	7,746.44	-	7,746.44	2,912.48	10,658.91
Human Services-Detention Center	82.10	0.35%	1,903.43	-	1,903.43	715.64	2,619.07
Communications	347.00	1.49%	8,044.94	-	8,044.94	3,024.70	11,069.64
Jail	833.00	3.58%	19,312.48	-	19,312.48	7,261.03	26,573.51
Register of Deeds	202.00	0.87%	4,683.22	-	4,683.22	1,760.78	6,444.00
County Clerk	124.00	0.53%	2,874.85	-	2,874.85	1,080.87	3,955.72
District Attorney	482.00	2.07%	11,174.81	-	11,174.81	4,201.46	15,376.27
Victim Witness	32.00	0.14%	741.90	-	741.90	278.94	1,020.83
Victim Advocate	57.00	0.24%	1,321.50	-	1,321.50	496.85	1,818.36
Emergency Management	62.00	0.27%	1,437.42	-	1,437.42	540.44	1,977.86
Planning & Development Services	210.00	0.90%	4,868.69	-	4,868.69	1,830.51	6,699.21
Harbor / Marina	413.00	1.77%	9,575.10	-	9,575.10	3,600.01	13,175.10
UW Extension	194.00	0.83%	4,497.74	-	4,497.74	1,691.04	6,188.79
Parks	253.00	1.09%	5,865.62	-	5,865.62	2,205.33	8,070.95
Pritchard Park	36.25	0.16%	840.43	-	840.43	315.98	1,156.41
Golf Courses	19.00	0.08%	440.50	-	440.50	165.62	606.12
Highway	350.25	1.51%	8,120.28	-	8,120.28	3,053.03	11,173.32
Highway Shop Operations	739.25	3.18%	17,138.96	-	17,138.96	6,443.84	23,582.80
Land Conservation	143.00	0.61%	3,315.35	-	3,315.35	1,246.49	4,561.84
Veterans Service	72.00	0.31%	1,669.27	-	1,669.27	627.60	2,296.87
Medical Examiner	372.00	1.60%	8,624.54	-	8,624.54	3,242.62	11,867.16
Other Departments	1,375.00	5.91%	31,878.35	-	31,878.35	11,985.50	43,863.84
Total	23,268.25	100.00%	\$ 539,456.98	\$ -	\$ 539,456.98	\$ 182,948.78	\$ 722,405.77

Allocation Basis: Number of Expenditure Transactions by Department During 2019 with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Parks, and Highway

Allocation Source: County Financial Records and Reports



**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 431,266.11
Total 2nd Tier Allocation 129,940.45

Total Allocated Cost \$ 561,206.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	354.00	1.79%	7,713.26	-	7,713.26	-	7,713.26
County Executive	129.00	0.65%	2,810.76	-	2,810.76	-	2,810.76
Finance Department	355.00	1.79%	7,735.05	-	7,735.05	-	7,735.05
Human Resources	127.00	0.64%	2,767.19	-	2,767.19	870.61	3,637.80
Information Technology	253.00	1.28%	5,512.59	-	5,512.59	1,734.37	7,246.96
County Treasurer	127.00	0.64%	2,767.19	-	2,767.19	870.61	3,637.80
Corporation Counsel	118.00	0.60%	2,571.09	-	2,571.09	808.92	3,380.00
Central Courts	945.00	4.77%	20,590.49	-	20,590.49	6,478.19	27,068.67
Sheriff's Office	4,346.00	21.96%	94,694.45	-	94,694.45	29,792.81	124,487.26
Child Support	646.00	3.26%	14,075.61	-	14,075.61	4,428.48	18,504.09
Human Services-Administration	324.00	1.64%	7,059.60	-	7,059.60	2,221.09	9,280.69
Human Services-Economic Support	1,365.00	6.90%	29,741.81	-	29,741.81	9,357.38	39,099.20
Human Services-Health Services	1,418.00	7.16%	30,896.62	-	30,896.62	9,720.71	40,617.33
Human Services-Workforce Solutions	228.00	1.15%	4,967.86	-	4,967.86	1,562.99	6,530.85
Human Services-Youth and Family	1,163.00	5.88%	25,340.46	-	25,340.46	7,972.63	33,313.09
Human Services-Aging	203.00	1.03%	4,423.14	-	4,423.14	1,391.61	5,814.75
Human Services-Detention Center	531.00	2.68%	11,569.89	-	11,569.89	3,640.12	15,210.02
Communications	1,339.00	6.77%	29,175.30	-	29,175.30	9,179.15	38,354.45
Jail	2,881.00	14.56%	62,773.75	-	62,773.75	19,749.90	82,523.65
Register of Deeds	177.00	0.89%	3,856.63	-	3,856.63	1,213.37	5,070.01
County Clerk	108.00	0.55%	2,353.20	-	2,353.20	740.36	3,093.56
District Attorney	329.00	1.66%	7,168.54	-	7,168.54	2,255.37	9,423.91
Victim Witness	152.00	0.77%	3,311.91	-	3,311.91	1,041.99	4,353.90
Victim Advocate	43.00	0.22%	936.92	-	936.92	294.77	1,231.70
Emergency Management	26.00	0.13%	566.51	-	566.51	178.24	744.75
Planning & Development Services	162.00	0.82%	3,529.80	-	3,529.80	1,110.55	4,640.34
Parks	107.25	0.54%	2,336.86	-	2,336.86	735.22	3,072.08
Pritchard Park	41.60	0.21%	906.42	-	906.42	285.18	1,191.59
Highway	941.20	4.76%	20,507.69	-	20,507.69	6,452.14	26,959.83
Highway Shop Operations	172.90	0.87%	3,767.30	-	3,767.30	1,185.27	4,952.56
Land Conservation	76.00	0.38%	1,655.95	-	1,655.95	521.00	2,176.95
Veterans Service	51.00	0.26%	1,111.23	-	1,111.23	349.62	1,460.85
Medical Examiner	26.00	0.13%	566.51	-	566.51	178.24	744.75
Other Departments	528.00	2.67%	11,504.53	-	11,504.53	3,619.56	15,124.08
Total	19,792.95	100.00%	\$ 431,266.11	\$ -	\$ 431,266.11	\$ 129,940.45	\$ 561,206.56

Allocation Basis: Payroll Disbursements During 2019 with Reduced Weighting Applied at 35% for Highway and Parks

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department
Function: Purchasing

Total 1st Tier Allocation \$ 91,158.62
Total 2nd Tier Allocation 31,467.73

Total Allocated Cost \$ 122,626.35

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	8.00	1.48%	1,348.00	-	1,348.00	-	1,348.00
Buildings & Facilities	35.00	6.47%	5,897.51	-	5,897.51	-	5,897.51
Finance Department	2.00	0.37%	337.00	-	337.00	-	337.00
Printing & Mail Services	8.00	1.48%	1,348.00	-	1,348.00	507.54	1,855.55
Information Technology	48.00	8.87%	8,088.01	-	8,088.01	3,045.26	11,133.27
County Treasurer	9.00	1.66%	1,516.50	-	1,516.50	570.99	2,087.49
Sheriff's Office	63.00	11.65%	10,615.51	-	10,615.51	3,996.91	14,612.42
Human Services-Administration	11.00	2.03%	1,853.50	-	1,853.50	697.87	2,551.38
Human Services-Economic Support	5.85	1.08%	985.73	-	985.73	371.14	1,356.87
Human Services-Health Services	16.50	3.05%	2,780.25	-	2,780.25	1,046.81	3,827.06
Human Services-Workforce Solutions	9.15	1.69%	1,541.78	-	1,541.78	580.50	2,122.28
Human Services-Youth and Family	4.20	0.78%	707.70	-	707.70	266.46	974.16
Human Services-Aging	5.50	1.02%	926.75	-	926.75	348.94	1,275.69
Human Services-Detention Center	1.80	0.33%	303.30	-	303.30	114.20	417.50
Jail	14.00	2.59%	2,359.00	-	2,359.00	888.20	3,247.21
Register of Deeds	11.00	2.03%	1,853.50	-	1,853.50	697.87	2,551.38
County Clerk	4.00	0.74%	674.00	-	674.00	253.77	927.77
District Attorney	1.00	0.18%	168.50	-	168.50	63.44	231.94
Emergency Management	1.00	0.18%	168.50	-	168.50	63.44	231.94
Parks	5.00	0.92%	842.50	-	842.50	317.22	1,159.72
Highway	86.00	15.90%	14,491.02	-	14,491.02	5,456.10	19,947.12
Highway Shop Operations	71.00	13.12%	11,963.52	-	11,963.52	4,504.45	16,467.97
Land Conservation	25.00	4.62%	4,212.51	-	4,212.51	1,586.08	5,798.58
Veterans Service	3.00	0.55%	505.50	-	505.50	190.33	695.83
Other Departments	93.00	17.19%	15,670.52	-	15,670.52	5,900.20	21,570.72
Total	541.00	100.00%	\$ 91,158.62	\$ -	\$ 91,158.62	\$ 31,467.73	\$ 122,626.35

Allocation Basis: Purchase Orders by Department During 2019

Allocation Source: County Financial Records & Reports

**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department
Function: Audit

Total 1st Tier Allocation \$ 75,653.13
Total 2nd Tier Allocation 26,115.28
Total Allocated Cost \$ 101,768.41

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	190.00	0.41%	309.46	-	309.46	-	309.46
Buildings & Facilities	1,135.00	2.44%	1,848.61	-	1,848.61	-	1,848.61
County Executive	246.00	0.53%	400.67	-	400.67	-	400.67
Finance Department	444.00	0.96%	723.16	-	723.16	-	723.16
Printing & Mail Services	95.00	0.20%	154.73	-	154.73	55.83	210.56
Human Resources	180.00	0.39%	293.17	-	293.17	105.79	398.96
Information Technology	485.00	1.04%	789.94	-	789.94	285.05	1,074.99
County Treasurer	592.00	1.27%	964.21	-	964.21	347.94	1,312.15
Corporation Counsel	181.00	0.39%	294.80	-	294.80	106.38	401.18
Central Courts	4,469.00	9.62%	7,278.82	-	7,278.82	2,626.57	9,905.39
Sheriff's Office	6,263.00	13.48%	10,200.77	-	10,200.77	3,680.96	13,881.73
Child Support	854.00	1.84%	1,390.94	-	1,390.94	501.92	1,892.86
Human Services-Administration	655.00	1.41%	1,066.82	-	1,066.82	384.96	1,451.79
Human Services-Economic Support	1,648.80	3.55%	2,685.46	-	2,685.46	969.05	3,654.51
Human Services-Health Services	3,302.50	7.11%	5,378.90	-	5,378.90	1,940.98	7,319.88
Human Services-Workforce Solutions	928.20	2.00%	1,511.79	-	1,511.79	545.53	2,057.32
Human Services-Youth and Family	5,186.00	11.16%	8,446.62	-	8,446.62	3,047.98	11,494.60
Human Services-Aging	1,081.50	2.33%	1,761.48	-	1,761.48	635.63	2,397.11
Human Services-Detention Center	734.00	1.58%	1,195.49	-	1,195.49	431.40	1,626.89
Communications	1,521.00	3.27%	2,477.31	-	2,477.31	893.94	3,371.25
Jail	3,507.00	7.55%	5,711.98	-	5,711.98	2,061.18	7,773.15
Register of Deeds	270.00	0.58%	439.76	-	439.76	158.69	598.45
County Clerk	593.00	1.28%	965.84	-	965.84	348.52	1,314.37
District Attorney	581.00	1.25%	946.30	-	946.30	341.47	1,287.77
Victim Witness	167.00	0.36%	272.00	-	272.00	98.15	370.15
Victim Advocate	72.00	0.16%	117.27	-	117.27	42.32	159.59
Emergency Management	58.00	0.12%	94.47	-	94.47	34.09	128.56
Planning & Development Services	751.00	1.62%	1,223.18	-	1,223.18	441.39	1,664.57
Harbor / Marina	183.00	0.39%	298.06	-	298.06	107.55	405.61
UW Extension	121.00	0.26%	197.08	-	197.08	71.12	268.19
Parks	1,343.00	2.89%	2,187.39	-	2,187.39	789.32	2,976.72
Pritchard Park	138.00	0.30%	224.77	-	224.77	81.11	305.87
Golf Courses	35.00	0.08%	57.01	-	57.01	20.57	77.58
Highway	2,211.00	4.76%	3,601.13	-	3,601.13	1,299.48	4,900.61
Highway Shop Operations	1,610.00	3.47%	2,622.26	-	2,622.26	946.25	3,568.51
Land Conservation	209.00	0.45%	340.41	-	340.41	122.84	463.24
Veterans Service	84.00	0.18%	136.81	-	136.81	49.37	186.18
Medical Examiner	204.00	0.44%	332.26	-	332.26	119.90	452.16
Other Departments	4,121.00	8.87%	6,712.02	-	6,712.02	2,422.04	9,134.06
Total	46,449.00	100.00%	\$ 75,653.13	\$ -	\$ 75,653.13	\$ 26,115.28	\$ 101,768.41

Allocation Basis: Total Payroll, Accounts Payable, and General Receipt Transactions Processed by Department During 2019

Allocation Source: Finance Department Records and Reports



DEPARTMENT 7
FISCAL 2019

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Receipts

Total 1st Tier Allocation \$ 10,564.18
Total 2nd Tier Allocation 3,646.73
Total Allocated Cost \$ 14,210.90

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	122.00	1.37%	144.57	-	144.57	-	144.57
Buildings & Facilities	38.00	0.43%	45.03	-	45.03	-	45.03
Finance Department	10.00	0.11%	11.85	-	11.85	-	11.85
Printing & Mail Services	14.00	0.16%	16.59	-	16.59	5.84	22.43
Information Technology	1.00	0.01%	1.18	-	1.18	0.42	1.60
County Treasurer	399.00	4.48%	472.81	-	472.81	166.39	639.20
Corporation Counsel	6.00	0.07%	7.11	-	7.11	2.50	9.61
Central Courts	653.00	7.32%	773.80	-	773.80	272.31	1,046.10
Sheriff's Office	592.00	6.64%	701.51	-	701.51	246.87	948.38
Child Support	64.00	0.72%	75.84	-	75.84	26.69	102.53
Human Services-Administration	81.00	0.91%	95.98	-	95.98	33.78	129.76
Human Services-Economic Support	55.80	0.63%	66.12	-	66.12	23.27	89.39
Human Services-Health Services	633.50	7.11%	750.69	-	750.69	264.17	1,014.86
Human Services-Workforce Solutions	425.20	4.77%	503.86	-	503.86	177.31	681.17
Human Services-Youth and Family	149.00	1.67%	176.56	-	176.56	62.13	238.70
Human Services-Aging	288.50	3.24%	341.87	-	341.87	120.31	462.18
Human Services-Detention Center	58.00	0.65%	68.73	-	68.73	24.19	92.92
Communications	29.00	0.33%	34.36	-	34.36	12.09	46.46
Jail	258.00	2.89%	305.73	-	305.73	107.59	413.31
Register of Deeds	4.00	0.04%	4.74	-	4.74	1.67	6.41
County Clerk	430.00	4.82%	509.55	-	509.55	179.31	688.86
District Attorney	39.00	0.44%	46.21	-	46.21	16.26	62.48
Victim Witness	1.00	0.01%	1.18	-	1.18	0.42	1.60
Victim Advocate	4.00	0.04%	4.74	-	4.74	1.67	6.41
Emergency Management	5.00	0.06%	5.92	-	5.92	2.09	8.01
Planning & Development Services	496.00	5.56%	587.75	-	587.75	206.84	794.59
Harbor / Marina	1.00	0.01%	1.18	-	1.18	0.42	1.60
UW Extension	35.00	0.39%	41.47	-	41.47	14.60	56.07
Parks	731.00	8.20%	866.23	-	866.23	304.83	1,171.06
Pritchard Park	10.00	0.11%	11.85	-	11.85	4.17	16.02
Golf Courses	27.00	0.30%	31.99	-	31.99	11.26	43.25
Highway	144.00	1.62%	170.64	-	170.64	60.05	230.69
Highway Shop Operations	38.00	0.43%	45.03	-	45.03	15.85	60.88
Land Conservation	70.00	0.79%	82.95	-	82.95	29.19	112.14
Veterans Service	1.00	0.01%	1.18	-	1.18	0.42	1.60
Medical Examiner	14.00	0.16%	16.59	-	16.59	5.84	22.43
Other Departments	2,988.00	33.52%	3,540.75	-	3,540.75	1,246.02	4,786.76
Total	8,915.00	100.00%	\$ 10,564.18	\$ -	\$ 10,564.18	\$ 3,646.73	\$ 14,210.90

Allocation Basis: Number of General Receipts Processed by Department During 2019

Allocation Source: Financial Department Records and Reports



**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department
Function: Copier Pool Support

Total 1st Tier Allocation \$ 9,371.45
Total 2nd Tier Allocation 3,235.00

Total Allocated Cost \$ 12,606.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	4,321.96	1.65%	154.71	-	154.71	-	154.71
County Executive	551.49	0.21%	19.74	-	19.74	-	19.74
Finance Department	5,172.12	1.98%	185.15	-	185.15	-	185.15
Human Resources	11,381.54	4.35%	407.43	-	407.43	146.26	553.68
Information Technology	1,597.67	0.61%	57.19	-	57.19	20.53	77.72
County Treasurer	4,045.08	1.55%	144.80	-	144.80	51.98	196.78
Corporation Counsel	3,081.17	1.18%	110.30	-	110.30	39.59	149.89
Central Courts	10,949.32	4.18%	391.96	-	391.96	140.70	532.66
Sheriff's Office	27,185.71	10.38%	973.17	-	973.17	349.34	1,322.52
Child Support	15,962.45	6.10%	571.41	-	571.41	205.12	776.53
Human Services-Administration	25,965.17	9.92%	929.48	-	929.48	333.66	1,263.14
Human Services-Economic Support	21,247.93	8.12%	760.62	-	760.62	273.04	1,033.66
Human Services-Health Services	22,842.34	8.73%	817.69	-	817.69	293.53	1,111.22
Human Services-Workforce Solutions	3,330.24	1.27%	119.21	-	119.21	42.79	162.01
Human Services-Youth and Family	14,918.85	5.70%	534.05	-	534.05	191.71	725.76
Human Services-Aging	12,027.66	4.59%	430.56	-	430.56	154.56	585.12
Human Services-Detention Center	3,314.94	1.27%	118.67	-	118.67	42.60	161.26
Communications	7,931.25	3.03%	283.92	-	283.92	101.92	385.84
Jail	18,894.86	7.22%	676.38	-	676.38	242.80	919.19
Register of Deeds	5,363.75	2.05%	192.01	-	192.01	68.93	260.93
County Clerk	1,183.70	0.45%	42.37	-	42.37	15.21	57.58
District Attorney	14,217.53	5.43%	508.95	-	508.95	182.70	691.65
Victim Witness	1,788.50	0.68%	64.02	-	64.02	22.98	87.01
Emergency Management	721.29	0.28%	25.82	-	25.82	9.27	35.09
Planning & Development Services	5,477.46	2.09%	196.08	-	196.08	70.39	266.46
Harbor / Marina	4,151.04	1.59%	148.60	-	148.60	53.34	201.94
UW Extension	1,004.45	0.38%	35.96	-	35.96	12.91	48.86
Parks	2,927.69	1.12%	104.80	-	104.80	37.62	142.42
Highway	8,913.40	3.40%	319.08	-	319.08	114.54	433.61
Land Conservation	469.18	0.18%	16.80	-	16.80	6.03	22.82
Veterans Service	220.58	0.08%	7.90	-	7.90	2.83	10.73
Medical Examiner	487.58	0.19%	17.45	-	17.45	6.27	23.72
Other Departments	144.44	0.06%	5.17	-	5.17	1.86	7.03
Total	261,792.34	100.00%	\$ 9,371.45	\$ -	\$ 9,371.45	\$ 3,235.00	\$ 12,606.45

Allocation Basis: Copy Charges by Department During 2019

Allocation Source: Accounting Records & Reports



**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department
Function: Departmental Support

Total 1st Tier Allocation \$ 138,612.57
Total 2nd Tier Allocation 48,093.79

Total Allocated Cost \$ 186,706.36

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Printing & Mail Services	1,906.88	2.85%	3,951.92	-	3,951.92	1,371.18	5,323.10
Human Resources	3,563.80	5.33%	7,385.81	-	7,385.81	2,562.62	9,948.43
County Treasurer	47.50	0.07%	98.44	-	98.44	34.16	132.60
Sheriff's Office	52,099.12	77.90%	107,973.03	-	107,973.03	37,462.93	145,435.96
Other Departments	9,266.00	13.85%	19,203.36	-	19,203.36	6,662.91	25,866.26
Total	66,883.30	100.00%	\$ 138,612.57	\$ -	\$ 138,612.57	\$ 48,093.79	\$ 186,706.36

Allocation Basis: Direct Allocation to Benefiting Departments

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

**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll	Purchasing
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	54,655.04	38,995.91	7,713.26	5,897.51
County Executive	9,375.00	6,143.83	2,810.76	-
Finance Department	13,142.19	4,149.98	7,735.05	337.00
Printing & Mail Services	13,281.42	5,869.78	-	1,855.55
Human Resources	18,335.10	3,796.22	3,637.80	-
Information Technology	36,186.85	16,652.31	7,246.96	11,133.27
County Treasurer	12,759.26	4,753.25	3,637.80	2,087.49
Corporation Counsel	8,024.01	4,083.32	3,380.00	-
Central Courts	245,941.07	207,388.25	27,068.67	-
Sheriff's Office	396,391.20	95,702.93	124,487.26	14,612.42
Child Support	31,675.73	10,399.72	18,504.09	-
Human Services-Administration	19,182.76	4,506.01	9,280.69	2,551.38
Human Services-Economic Support	49,352.04	4,118.42	39,099.20	1,356.87
Human Services-Health Services	76,480.25	22,589.88	40,617.33	3,827.06
Human Services-Workforce Solutions	16,519.02	4,965.39	6,530.85	2,122.28
Human Services-Youth and Family	116,709.94	69,963.63	33,313.09	974.16
Human Services-Aging	21,193.75	10,658.91	5,814.75	1,275.69
Human Services-Detention Center	20,127.65	2,619.07	15,210.02	417.50
Ridgewood Care Center	-	-	-	-
Communications	53,227.63	11,069.64	38,354.45	-
Jail	121,450.02	26,573.51	82,523.65	3,247.21
Jail Alternatives	-	-	-	-
Register of Deeds	14,931.17	6,444.00	5,070.01	2,551.38
County Clerk	10,037.86	3,955.72	3,093.56	927.77
District Attorney	27,074.01	15,376.27	9,423.91	231.94
Victim Witness	5,833.49	1,020.83	4,353.90	-
Victim Advocate	3,216.05	1,818.36	1,231.70	-
Emergency Management	3,126.20	1,977.86	744.75	231.94
Planning & Development Services	14,065.17	6,699.21	4,640.34	-
Harbor / Marina	13,784.26	13,175.10	-	-
UW Extension	6,561.92	6,188.79	-	-
Parks	16,592.94	8,070.95	3,072.08	1,159.72
Pritchard Park	2,669.90	1,156.41	1,191.59	-
Golf Courses	726.95	606.12	-	-
Highway	63,645.17	11,173.32	26,959.83	19,947.12
Highway Shop Operations	48,632.72	23,582.80	4,952.56	16,467.97

DEPARTMENT 7
FISCAL 2019

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll	Purchasing
Land Conservation	13,135.58	4,561.84	2,176.95	5,798.58
Lakeshores Library	-	-	-	-
Veterans Service	4,652.06	2,296.87	1,460.85	695.83
Medical Examiner	13,110.22	11,867.16	744.75	-
Courts & Judicial	-	-	-	-
Other Departments	120,352.76	43,863.84	15,124.08	21,570.72
	1,716,158.38	718,835.39	561,206.56	121,278.35

**DEPARTMENT 7
FISCAL 2019**

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

Department: Finance Department

Grantee Department	Audit	Receipts	Copier Pool Support	Departmental Support
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	1,848.61	45.03	154.71	-
County Executive	400.67	-	19.74	-
Finance Department	723.16	11.85	185.15	-
Printing & Mail Services	210.56	22.43	-	5,323.10
Human Resources	398.96	-	553.68	9,948.43
Information Technology	1,074.99	1.60	77.72	-
County Treasurer	1,312.15	639.20	196.78	132.60
Corporation Counsel	401.18	9.61	149.89	-
Central Courts	9,905.39	1,046.10	532.66	-
Sheriff's Office	13,881.73	948.38	1,322.52	145,435.96
Child Support	1,892.86	102.53	776.53	-
Human Services-Administration	1,451.79	129.76	1,263.14	-
Human Services-Economic Support	3,654.51	89.39	1,033.66	-
Human Services-Health Services	7,319.88	1,014.86	1,111.22	-
Human Services-Workforce Solutions	2,057.32	681.17	162.01	-
Human Services-Youth and Family	11,494.60	238.70	725.76	-
Human Services-Aging	2,397.11	462.18	585.12	-
Human Services-Detention Center	1,626.89	92.92	161.26	-
Ridgewood Care Center	-	-	-	-
Communications	3,371.25	46.46	385.84	-
Jail	7,773.15	413.31	919.19	-
Jail Alternatives	-	-	-	-
Register of Deeds	598.45	6.41	260.93	-
County Clerk	1,314.37	688.86	57.58	-
District Attorney	1,287.77	62.48	691.65	-
Victim Witness	370.15	1.60	87.01	-
Victim Advocate	159.59	6.41	-	-
Emergency Management	128.56	8.01	35.09	-
Planning & Development Services	1,664.57	794.59	266.46	-
Harbor / Marina	405.61	1.60	201.94	-
UW Extension	268.19	56.07	48.86	-
Parks	2,976.72	1,171.06	142.42	-
Pritchard Park	305.87	16.02	-	-
Golf Courses	77.58	43.25	-	-
Highway	4,900.61	230.69	433.61	-
Highway Shop Operations	3,568.51	60.88	-	-

DEPARTMENT 7
FISCAL 2019

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Audit	Receipts	Copier Pool Support	Departmental Support
Land Conservation	463.24	112.14	22.82	-
Lakeshores Library	-	-	-	-
Veterans Service	186.18	1.60	10.73	-
Medical Examiner	452.16	22.43	23.72	-
Courts & Judicial	-	-	-	-
Other Departments	9,134.06	4,786.76	7.03	25,866.26
	<u>101,458.95</u>	<u>14,066.34</u>	<u>12,606.45</u>	<u>186,706.36</u>

**DEPARTMENT 8
FISCAL 2019**

**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 2019.
- **Postage/Mail**: Costs related to the delivery/processing of mail have been allocated based on postage charges by department during 2019.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 8
FISCAL 2019

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

Department: Printing & Mail Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
Expenditures:				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
C/S-Shredding	5,120.26		5,120.26	-
C/S-Courier	21,215.00		-	21,215.00
C/S-Ricoh	130,722.15	16,470.99	67,884.01	46,367.15
C/S-Mail Pickup	3,675.00		-	3,675.00
Equipment Repairs	1,550.65		1,550.65	-
Leases	168,553.45		168,553.45	-
Lease-Postage Meter	858.96		-	858.96
Maintenance Agreements	104,480.09		104,480.09	-
M/C-Folder Stuffer	3,048.00		-	3,048.00
MC Envelope Printer	2,358.10		2,358.10	-
MC Postage Machine	1,790.24		-	1,790.24
MC-Anajet	1,910.64		1,910.64	-
Telephone	167.34	167.34	-	-
Office Supplies	405.04	405.04	-	-
Off Supp-Ink Mail Machine	1,798.38		-	1,798.38
Off Supp-Toner Envelope Printer	(27.90)		(27.90)	-
Off Supp - Anajet Printer	2,207.00		2,207.00	-
Paper	95.10		95.10	-
Printing-Scrap	(7,960.97)		(7,960.97)	-
Postage	144.77		-	144.77
Equipment	1,536.98		1,536.98	-
Materials	740.04	740.04	-	-
Materials-NeoPost Folder	1,606.42		-	1,606.42
Total Expenditures	\$ 445,994.74	\$ 17,783.41	\$ 347,707.41	\$ 80,503.92
Cost Adjustments:				
TVCCOG Revenue	(11,832.48)		(11,832.48)	
Copier Pool Revenues	(337,965.29)		(337,965.29)	
Total Cost Adjustments	\$ (349,797.77)	\$ -	\$ (349,797.77)	\$ -
General & Administrative Allocation	0.00	(17,783.41)	14,440.12	3,343.29
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	3,889.04	-	3,157.90	731.14

**DEPARTMENT 8
FISCAL 2019**

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

Department: Printing & Mail Services

Functions:	Total	General &		
		Administrative	Printing Services	Postage/Mail
Equipment Depreciation	12,965.87	-	9,324.80	3,641.07
Insurance & Employee Activity	475.27	-	385.92	89.35
Audit & Consulting Services	834.40	-	677.53	156.87
Buildings & Facilities	14,795.71	-	12,014.11	2,781.60
County Executive	298.67	-	242.52	56.15
Finance Department	9,737.15	-	7,906.56	1,830.59
Total 1st Allocation	42,996.10	-	33,709.34	9,286.77
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 139,193.07	\$ -	\$ 46,059.10	\$ 93,133.97
2nd Allocation				
Building Depreciation	1.71	-	1.39	0.32
Equipment Depreciation	2.48	-	1.78	0.70
Insurance & Employee Activity	45.59	-	37.02	8.57
Audit & Consulting Services	2.88	-	2.34	0.54
Buildings & Facilities	11,898.28	-	9,661.40	2,236.88
County Executive	7.39	-	6.00	1.39
Finance Department	3,544.27	-	2,877.95	666.33
Printing & Mail Services	80.47	-	65.34	15.13
Human Resources	417.40	-	338.93	78.47
Information Technology	7,416.52	-	6,022.21	1,394.31
County Treasurer	50.17	-	40.74	9.43
Corporation Counsel	-	-	-	-
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	23,467.16	-	19,055.10	4,412.07
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 23,467.16	\$ -	\$ 19,055.10	\$ 4,412.07
Total Incoming Costs	66,463.27	-	52,764.44	13,698.83
Total Allocated Cost	\$ 162,660.24	\$ -	\$ 65,114.20	\$ 97,546.04

**DEPARTMENT 8
FISCAL 2019**

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

Department: Printing & Mail Services
Function: Printing Services

Total 1st Tier Allocation \$ 46,059.10
Total 2nd Tier Allocation 19,055.10

Total Allocated Cost \$ 65,114.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	10.40	0.01%	3.38	-	3.38		3.38
Buildings & Facilities	58.08	0.04%	18.88	-	18.88		18.88
County Executive	885.17	0.62%	287.80	-	287.80	-	287.80
Finance Department	1,177.69	0.83%	382.91	-	382.91	-	382.91
Human Resources	2,796.49	1.97%	909.23	-	909.23	381.90	1,291.14
Information Technology	129.81	0.09%	42.21	-	42.21	17.73	59.93
County Treasurer	3,025.34	2.14%	983.64	-	983.64	413.16	1,396.80
Corporation Counsel	459.58	0.32%	149.42	-	149.42	62.76	212.19
Central Courts	9,865.17	6.96%	3,207.49	-	3,207.49	1,347.24	4,554.74
Sheriff's Office	10,512.51	7.42%	3,417.97	-	3,417.97	1,435.65	4,853.61
Child Support	3,493.33	2.47%	1,135.80	-	1,135.80	477.07	1,612.87
Human Services-Administration	4,388.07	3.10%	1,426.71	-	1,426.71	599.26	2,025.97
Human Services-Economic Support	6,203.05	4.38%	2,016.82	-	2,016.82	847.12	2,863.94
Human Services-Health Services	4,819.59	3.40%	1,567.01	-	1,567.01	658.19	2,225.20
Human Services-Workforce Solutions	6,050.75	4.27%	1,967.30	-	1,967.30	826.32	2,793.62
Human Services-Youth and Family	1,777.39	1.25%	577.89	-	577.89	242.73	820.62
Human Services-Aging	18,953.42	13.38%	6,162.38	-	6,162.38	2,588.38	8,750.77
Human Services-Detention Center	114.25	0.08%	37.15	-	37.15	15.60	52.75
Communications	539.70	0.38%	175.47	-	175.47	73.70	249.18
Jail	8,722.90	6.16%	2,836.10	-	2,836.10	1,191.25	4,027.35
Register of Deeds	3,288.33	2.32%	1,069.15	-	1,069.15	449.07	1,518.22
County Clerk	25,621.27	18.09%	8,330.33	-	8,330.33	3,498.98	11,829.31
District Attorney	3,648.94	2.58%	1,186.39	-	1,186.39	498.32	1,684.71
Victim Witness	618.86	0.44%	201.21	-	201.21	84.51	285.73
Emergency Management	587.68	0.41%	191.07	-	191.07	80.26	271.33
Planning & Development Services	282.40	0.20%	91.82	-	91.82	38.57	130.38
Harbor / Marina	716.06	0.51%	232.81	-	232.81	97.79	330.60
UW Extension	1,153.63	0.81%	375.08	-	375.08	157.55	532.63
Parks	1,897.67	1.34%	617.00	-	617.00	259.16	876.15
Pritchard Park	131.31	0.09%	42.69	-	42.69	17.93	60.63
Highway	664.96	0.47%	216.20	-	216.20	90.81	307.01
Land Conservation	4.56	0.00%	1.48	-	1.48	0.62	2.11
Veterans Service	236.39	0.17%	76.86	-	76.86	32.28	109.14
Medical Examiner	164.00	0.12%	53.32	-	53.32	22.40	75.72
Other Departments	18,663.51	13.17%	6,068.13	-	6,068.13	2,548.79	8,616.92
Total	141,662.25	100.00%	\$ 46,059.10	\$ -	\$ 46,059.10	\$ 19,055.10	\$ 65,114.20

Allocation Basis: Printing Charges by Department During 2019

Allocation Source: Accounting Records & Reports



**DEPARTMENT 8
FISCAL 2019**

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

Department: Printing & Mail Services
Function: Postage/Mail

Total 1st Tier Allocation \$ 93,133.97
Total 2nd Tier Allocation 4,412.07
Total Allocated Cost \$ 97,546.04

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	45.89	0.03%	25.51	-	25.51	-	25.51
County Executive	238.72	0.14%	132.69	-	132.69	-	132.69
Finance Department	8,407.08	5.02%	4,672.99	-	4,672.99	-	4,672.99
Printing & Mail Services	144.77	0.09%	80.47	-	80.47	-	80.47
Human Resources	772.19	0.46%	429.21	-	429.21	21.47	450.68
Information Technology	20.22	0.01%	11.24	-	11.24	0.56	11.80
County Treasurer	16,290.04	9.72%	9,054.65	-	9,054.65	452.83	9,507.48
Corporation Counsel	563.99	0.34%	313.49	-	313.49	15.68	329.17
Central Courts	53,549.86	31.96%	29,765.13	-	29,765.13	1,488.58	31,253.70
Sheriff's Office	12,563.73	7.50%	6,983.42	-	6,983.42	349.25	7,332.66
Child Support	24,868.80	14.84%	13,823.06	-	13,823.06	691.30	14,514.36
Human Services-Administration	2,287.65	1.37%	1,271.57	-	1,271.57	63.59	1,335.16
Human Services-Economic Support	3,992.34	2.38%	2,219.10	-	2,219.10	110.98	2,330.08
Human Services-Health Services	3,630.54	2.17%	2,018.00	-	2,018.00	100.92	2,118.92
Human Services-Workforce Solutions	1,069.48	0.64%	594.46	-	594.46	29.73	624.19
Human Services-Youth and Family	6,018.00	3.59%	3,345.04	-	3,345.04	167.29	3,512.33
Human Services-Aging	9,845.40	5.88%	5,472.46	-	5,472.46	273.68	5,746.14
Human Services-Detention Center	139.32	0.08%	77.44	-	77.44	3.87	81.31
Jail	174.45	0.10%	96.97	-	96.97	4.85	101.82
Register of Deeds	3,119.42	1.86%	1,733.90	-	1,733.90	86.71	1,820.61
County Clerk	6,244.04	3.73%	3,470.68	-	3,470.68	173.57	3,644.26
District Attorney	2,258.78	1.35%	1,255.52	-	1,255.52	62.79	1,318.31
Victim Witness	2,816.40	1.68%	1,565.47	-	1,565.47	78.29	1,643.76
Victim Advocate	1,064.45	0.64%	591.66	-	591.66	29.59	621.25
Planning & Development Services	2,582.06	1.54%	1,435.21	-	1,435.21	71.78	1,506.99
Harbor / Marina	985.04	0.59%	547.52	-	547.52	27.38	574.91
UW Extension	2,147.85	1.28%	1,193.86	-	1,193.86	59.71	1,253.57
Parks	71.31	0.04%	39.64	-	39.64	1.98	41.62
Highway	235.93	0.14%	131.14	-	131.14	6.56	137.70
Land Conservation	693.26	0.41%	385.34	-	385.34	19.27	404.61
Veterans Service	550.19	0.33%	305.82	-	305.82	15.29	321.11
Medical Examiner	60.70	0.04%	33.74	-	33.74	1.69	35.43
Other Departments	103.62	0.06%	57.60	-	57.60	2.88	60.48
Total	167,555.52	100.00%	\$ 93,133.97	\$ -	\$ 93,133.97	\$ 4,412.07	\$ 97,546.04

Allocation Basis: Postage Charges by Department During 2019

Allocation Source: County Financial Records and Reports



**DEPARTMENT 8
FISCAL 2019**

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

Department: Printing & Mail Services

Grantee Department	Total	Printing Services	Postage/Mail
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Buildings & Facilities	44.39	18.88	25.51
County Executive	420.49	287.80	132.69
Finance Department	5,055.89	382.91	4,672.99
Printing & Mail Services	80.47	-	80.47
Human Resources	1,741.81	1,291.14	450.68
Information Technology	71.73	59.93	11.80
County Treasurer	10,904.27	1,396.80	9,507.48
Corporation Counsel	541.35	212.19	329.17
Central Courts	35,808.44	4,554.74	31,253.70
Sheriff's Office	12,186.27	4,853.61	7,332.66
Child Support	16,127.23	1,612.87	14,514.36
Human Services-Administration	3,361.12	2,025.97	1,335.16
Human Services-Economic Support	5,194.02	2,863.94	2,330.08
Human Services-Health Services	4,344.11	2,225.20	2,118.92
Human Services-Workforce Solutions	3,417.81	2,793.62	624.19
Human Services-Youth and Family	4,332.95	820.62	3,512.33
Human Services-Aging	14,496.91	8,750.77	5,746.14
Human Services-Detention Center	134.06	52.75	81.31
Ridgewood Care Center	-	-	-
Communications	249.18	249.18	-
Jail	4,129.17	4,027.35	101.82
Jail Alternatives	-	-	-
Register of Deeds	3,338.83	1,518.22	1,820.61
County Clerk	15,473.56	11,829.31	3,644.26
District Attorney	3,003.02	1,684.71	1,318.31
Victim Witness	1,929.48	285.73	1,643.76
Victim Advocate	621.25	-	621.25
Emergency Management	271.33	271.33	-
Planning & Development Services	1,637.37	130.38	1,506.99
Harbor / Marina	905.51	330.60	574.91
UW Extension	1,786.20	532.63	1,253.57

DEPARTMENT 8
FISCAL 2019

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>
Parks	917.77	876.15	41.62
Pritchard Park	60.63	60.63	-
Golf Courses	-	-	-
Highway	444.71	307.01	137.70
Highway Shop Operations	-	-	-
Land Conservation	406.72	2.11	404.61
Lakeshores Library	-	-	-
Veterans Service	430.25	109.14	321.11
Medical Examiner	111.15	75.72	35.43
Courts & Judicial	-	-	-
Other Departments	8,677.39	8,616.92	60.48
Total	\$ 162,656.86	\$ 65,110.82	\$ 97,546.04

**DEPARTMENT 9
FISCAL 2019**

**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 2019:

- **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 2019.
- **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 2019**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Expenditures:					
Salaries & Wages	409,664.14	64,726.93	328,960.30	15,976.90	-
Fringe Benefits	138,046.57	21,811.36	110,851.40	5,383.82	-
Tuition Reimbursement	-				-
Medical Services	12,266.00				12,266.00
Lease - Computers	796.80	796.80			
Software Subscriptions	175.09	175.09			
Civil Service Testing	2,067.34				2,067.34
Per Diems	1,000.00				1,000.00
Telephone	1,166.30	1,166.30			
Public Liability Expense	5,290.46	5,290.46			
Advertising	28.60	28.60			
Travel/Mileage	1,115.80	1,115.80			
Travel-Civil Service Related	195.74				195.74
Training	3,753.49		3,753.49		
Discretionary Account	-	-			
Recruitment / Advertising	4,244.11		4,244.11		
Office Supplies	1,444.43	1,444.43			
Copy Cost	11,381.54	11,381.54			
Printing	2,796.49	2,796.49			
Publications	503.74	503.74			
Postage	772.19	772.19			
Dues	25.00	25.00			
Total Expenditures	\$ 596,733.83	\$ 112,034.73	\$ 447,809.30	\$ 21,360.72	\$ 15,529.08
Disallowed / Capitalized	-	-			
General & Administrative Allocation	(0.00)	(112,034.73)	106,845.47	5,189.26	-
Incoming Costs					
1st Allocation					
Building Depreciation	4,437.38	-	4,099.65	195.56	142.17
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	501.91	-	463.71	22.12	16.08
Audit & Consulting Services	829.14	-	766.03	36.54	26.56
Buildings & Facilities	16,881.83	-	15,596.97	743.98	540.87
County Executive	16,002.84	-	14,784.88	705.25	512.71
Finance Department	13,612.53	-	12,576.49	599.90	436.13
Printing & Mail Services	1,338.45	-	1,236.58	58.99	42.88
Total 1st Allocation	53,604.06	-	49,524.32	2,362.33	1,717.40
General & Administrative Allocation	-	-	-	-	-

**DEPARTMENT 9
FISCAL 2019**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Unallocated	-				
Total 1st Tier Allocation	\$ 650,337.89	\$ -	\$ 604,179.10	\$ 28,912.31	\$ 17,246.48
2nd Allocation					
Building Depreciation	1.95	-	1.80	0.09	0.06
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	62.51	-	57.75	2.75	2.00
Audit & Consulting Services	3.02	-	2.79	0.13	0.10
Buildings & Facilities	13,575.87	-	12,542.63	598.29	434.95
County Executive	409.87	-	378.67	18.06	13.13
Finance Department	4,722.57	-	4,363.14	208.12	151.30
Printing & Mail Services	403.37	-	372.67	17.78	12.92
Human Resources	3,657.69	-	3,379.31	161.19	117.19
Information Technology	18,653.07	-	17,233.41	822.04	597.62
County Treasurer	-	-	-	-	-
Corporation Counsel	14,206.44	-	13,125.21	626.08	455.15
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	55,696.37	-	51,457.39	2,454.54	1,784.43
General & Administrative Allocation	-	-	-	-	-
Unallocated	-				
Total 2nd Tier Allocation	\$ 55,696.37	\$ -	\$ 51,457.39	\$ 2,454.54	\$ 1,784.43
Total Incoming Costs	109,300.42	-	100,981.71	4,816.88	3,501.83
Total Allocated Cost	\$ 706,034.25	\$ -	\$ 655,636.49	\$ 31,366.85	\$ 19,030.91

**DEPARTMENT 9
FISCAL 2019**

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

Department: Human Resources
Function: Personnel Administration

Total 1st Tier Allocation \$ 604,179.10
Total 2nd Tier Allocation 51,457.39
Total Allocated Cost \$ 655,636.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	14.150	1.63%	9,843.71	-	9,843.71		9,843.71
County Executive	5.250	0.60%	3,652.26	-	3,652.26	-	3,652.26
Finance Department	14.050	1.62%	9,774.14	-	9,774.14	-	9,774.14
Printing & Mail Services	0.600	0.07%	417.40	-	417.40	-	417.40
Human Resources	5.000	0.58%	3,478.34	-	3,478.34	-	3,478.34
Information Technology	10.900	1.26%	7,582.79	-	7,582.79	676.22	8,259.01
County Treasurer	5.000	0.58%	3,478.34	-	3,478.34	310.19	3,788.54
Corporation Counsel	4.650	0.54%	3,234.86	-	3,234.86	288.48	3,523.34
Central Courts	41.251	4.75%	28,697.02	-	28,697.02	2,559.17	31,256.19
Sheriff's Office	174.280	20.07%	121,241.12	-	121,241.12	10,812.15	132,053.26
Child Support	27.530	3.17%	19,151.76	-	19,151.76	1,707.93	20,859.69
Human Services-Administration	14.585	1.68%	10,146.33	-	10,146.33	904.84	11,051.16
Human Services-Economic Support	54.900	6.32%	38,192.20	-	38,192.20	3,405.94	41,598.14
Human Services-Health Services	78.060	8.99%	54,303.89	-	54,303.89	4,842.76	59,146.65
Human Services-Workforce Solutions	10.575	1.22%	7,356.70	-	7,356.70	656.06	8,012.76
Human Services-Youth and Family	51.925	5.98%	36,122.59	-	36,122.59	3,221.37	39,343.96
Human Services-Aging	18.203	2.10%	12,663.25	-	12,663.25	1,129.29	13,792.55
Human Services-Detention Center	28.860	3.32%	20,076.99	-	20,076.99	1,790.44	21,867.44
Communications	53.000	6.10%	36,870.43	-	36,870.43	3,288.06	40,158.50
Jail	122.550	14.11%	85,254.18	-	85,254.18	7,602.87	92,857.05
Register of Deeds	7.300	0.84%	5,078.38	-	5,078.38	452.88	5,531.26
County Clerk	4.250	0.49%	2,956.59	-	2,956.59	263.67	3,220.26
District Attorney	13.038	1.50%	9,070.13	-	9,070.13	808.86	9,878.99
Victim Witness	6.000	0.69%	4,174.01	-	4,174.01	372.23	4,546.24
Victim Advocate	1.700	0.20%	1,182.64	-	1,182.64	105.47	1,288.10
Emergency Management	1.000	0.12%	695.67	-	695.67	62.04	757.71
Planning & Development Services	6.880	0.79%	4,786.20	-	4,786.20	426.83	5,213.03
Harbor / Marina	2.613	0.30%	1,817.78	-	1,817.78	162.11	1,979.89
UW Extension	1.500	0.17%	1,043.50	-	1,043.50	93.06	1,136.56
Parks	8.924	1.03%	6,208.15	-	6,208.15	553.64	6,761.78
Pritchard Park	2.530	0.29%	1,760.04	-	1,760.04	156.96	1,917.00
Highway	59.633	6.87%	41,484.80	-	41,484.80	3,699.57	45,184.37
Highway Shop Operations	10.500	1.21%	7,304.52	-	7,304.52	651.41	7,955.93
Land Conservation	3.000	0.35%	2,087.01	-	2,087.01	186.12	2,273.12
Veterans Service	2.150	0.25%	1,495.69	-	1,495.69	133.38	1,629.07
Medical Examiner	1.300	0.15%	904.37	-	904.37	80.65	985.02
Other Departments	0.850	0.10%	591.32	-	591.32	52.73	644.05
Total	868.487	100.00%	\$ 604,179.10	\$ -	\$ 604,179.10	\$ 51,457.39	\$ 655,636.49

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

Allocation Source: Accounting and Human Resources Department



**DEPARTMENT 9
FISCAL 2019**

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

Department: Human Resources
Function: Payroll

Total 1st Tier Allocation \$ 28,912.31
Total 2nd Tier Allocation 2,454.54
Total Allocated Cost \$ 31,366.85

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	354	1.73%	499.92	-	499.92	-	499.92
County Executive	129	0.63%	182.18	-	182.18	-	182.18
Finance Department	355	1.73%	501.34	-	501.34	-	501.34
Human Resources	127	0.62%	179.35	-	179.35	-	179.35
Information Technology	253	1.24%	357.29	-	357.29	31.83	389.12
County Treasurer	127	0.62%	179.35	-	179.35	15.98	195.33
Corporation Counsel	118	0.58%	166.64	-	166.64	14.85	181.49
Central Courts	945	4.62%	1,334.54	-	1,334.54	118.90	1,453.45
Sheriff's Office	4,346	21.23%	6,137.49	-	6,137.49	546.82	6,684.32
Child Support	646	3.16%	912.29	-	912.29	81.28	993.57
Human Services-Administration	324	1.58%	457.56	-	457.56	40.77	498.32
Human Services-Economic Support	1,365	6.67%	1,927.68	-	1,927.68	171.75	2,099.42
Human Services-Health Services	1,418	6.93%	2,002.52	-	2,002.52	178.42	2,180.94
Human Services-Workforce Solutions	228	1.11%	321.99	-	321.99	28.69	350.67
Human Services-Youth and Family	1,163	5.68%	1,642.41	-	1,642.41	146.33	1,788.74
Human Services-Aging	203	0.99%	286.68	-	286.68	25.54	312.22
Human Services-Detention Center	531	2.59%	749.89	-	749.89	66.81	816.70
Communications	1,339	6.54%	1,890.96	-	1,890.96	168.48	2,059.43
Jail	2,881	14.07%	4,068.60	-	4,068.60	362.49	4,431.09
Register of Deeds	177	0.86%	249.96	-	249.96	22.27	272.23
County Clerk	108	0.53%	152.52	-	152.52	13.59	166.11
District Attorney	329	1.61%	464.62	-	464.62	41.40	506.01
Victim Witness	152	0.74%	214.66	-	214.66	19.12	233.78
Victim Advocate	43	0.21%	60.73	-	60.73	5.41	66.14
Emergency Management	26	0.13%	36.72	-	36.72	3.27	39.99
Planning & Development Services	162	0.79%	228.78	-	228.78	20.38	249.16
Parks	165	0.81%	233.02	-	233.02	20.76	253.78
Pritchard Park	64	0.31%	90.38	-	90.38	8.05	98.43
Highway	1,448	7.07%	2,044.89	-	2,044.89	182.19	2,227.08
Highway Shop Operations	266	1.30%	375.65	-	375.65	33.47	409.12
Land Conservation	76	0.37%	107.33	-	107.33	9.56	116.89
Veterans Service	51	0.25%	72.02	-	72.02	6.42	78.44
Medical Examiner	26	0.13%	36.72	-	36.72	3.27	39.99
Other Departments	528	2.58%	745.65	-	745.65	66.43	812.08
Total	20,473	100.00%	\$ 28,912.31	\$ -	\$ 28,912.31	\$ 2,454.54	\$ 31,366.85

Allocation Basis: Payroll Disbursements by Department During 2019

Allocation Source: Finance Department Records and Reports



DEPARTMENT 9
FISCAL 2019

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Department Specific

Total 1st Tier Allocation \$ 17,246.48
Total 2nd Tier Allocation 1,784.43
Total Allocated Cost \$ 19,030.91

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	13,994.29	90.12%	15,541.95		15,541.95	1,608.07	17,150.02
Jail	1,534.79	9.88%	1,704.53		1,704.53	176.36	1,880.89
Total	15,529.08	100.00%	\$ 17,246.48	\$ -	\$ 17,246.48	\$ 1,784.43	\$ 19,030.91

Allocation Basis: Direct Allocation to Benefiting Department(s)

Allocation Source: Financial Statements, Records and Reports

**DEPARTMENT 9
FISCAL 2019**

**RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Human Resources

Grantee Department	Total	Personnel Administration	Payroll	Department Specific
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	-	-	-	-
Buildings & Facilities	10,343.63	9,843.71	499.92	-
County Executive	3,834.44	3,652.26	182.18	-
Finance Department	10,275.48	9,774.14	501.34	-
Printing & Mail Services	417.40	417.40	-	-
Human Resources	3,657.69	3,478.34	179.35	-
Information Technology	8,648.14	8,259.01	389.12	-
County Treasurer	3,983.87	3,788.54	195.33	-
Corporation Counsel	3,704.83	3,523.34	181.49	-
Central Courts	32,709.64	31,256.19	1,453.45	-
Sheriff's Office	155,887.60	132,053.26	6,684.32	17,150.02
Child Support	21,853.26	20,859.69	993.57	-
Human Services-Administration	11,549.49	11,051.16	498.32	-
Human Services-Economic Support	43,697.56	41,598.14	2,099.42	-
Human Services-Health Services	61,327.59	59,146.65	2,180.94	-
Human Services-Workforce Solutions	8,363.43	8,012.76	350.67	-
Human Services-Youth and Family	41,132.70	39,343.96	1,788.74	-
Human Services-Aging	14,104.77	13,792.55	312.22	-
Human Services-Detention Center	22,684.14	21,867.44	816.70	-
Ridgewood Care Center	-	-	-	-
Communications	42,217.93	40,158.50	2,059.43	-
Jail	99,169.03	92,857.05	4,431.09	1,880.89
Jail Alternatives	-	-	-	-
Register of Deeds	5,803.50	5,531.26	272.23	-
County Clerk	3,386.37	3,220.26	166.11	-
District Attorney	10,385.01	9,878.99	506.01	-
Victim Witness	4,780.03	4,546.24	233.78	-
Victim Advocate	1,354.24	1,288.10	66.14	-
Emergency Management	797.70	757.71	39.99	-
Planning & Development Services	5,462.19	5,213.03	249.16	-
Harbor / Marina	1,979.89	1,979.89	-	-
UW Extension	1,136.56	1,136.56	-	-
Parks	7,015.56	6,761.78	253.78	-
Pritchard Park	2,015.43	1,917.00	98.43	-

DEPARTMENT 9
FISCAL 2019

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Total	Personnel Administration	Payroll	Department Specific
Golf Courses	-	-	-	-
Highway	47,411.45	45,184.37	2,227.08	-
Highway Shop Operations	8,365.05	7,955.93	409.12	-
Land Conservation	2,390.01	2,273.12	116.89	-
Lakeshores Library	-	-	-	-
Veterans Service	1,707.51	1,629.07	78.44	-
Medical Examiner	1,025.01	985.02	39.99	-
Courts & Judicial	-	-	-	-
Other Departments	1,456.14	644.05	812.08	-
Total	\$ 706,034.25	\$ 655,636.49	\$ 31,366.85	\$ 19,030.91

**DEPARTMENT 10
FISCAL 2019**

**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 2019**

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

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Expenditures:				
Salaries & Wages	628,366.94		605,524.73	19,355.45
Fringe Benefits	219,718.39		208,790.49	10,362.70
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-Website	20,664.10		20,664.10	-
C/S-Internet 2nd Access	13,295.04		13,295.04	-
PS-Technical Support	218,014.17		216,571.10	-
PS-Consultants	7,301.10		7,301.10	-
Lease - Computers	1,444.80		1,444.80	-
Lease - Computers Non Allocate	144,148.00		144,148.00	-
Software Maintenance Contracts	1,187.50		1,187.50	-
SWM-Digital Certificate	855.90		855.90	-
SWM-Domain Registration	258.17		258.17	-
SWM-Email Archiving	958.32		958.32	-
SWM-Firewall	37,703.00		37,703.00	-
SWM-Kronos	66,631.10		-	-
SWM-Lansweeper	299.00		299.00	-
SWM-Logmein	3,479.99		3,479.99	-
SWM-Phoenix	218,456.00		-	-
SWM-Phones	(34,323.34)		-	-
SWM-Production Tools	466.65		466.65	-
SWM-Tangent	1,690.00		1,690.00	-
SWM-Voice Mail Ware	12,630.00		-	-
SWM-Website	6,829.04		6,829.04	-
SWM-LAN Storage	1,229.89		1,229.89	-
SWM-Tyler Munis	7,250.00		-	-
SWM-Redgate SQL Toolbelt	494.97		494.97	-
HWM-12th Floor UPS	2,580.00		2,580.00	-
HWM-AT&T E911 Back-up System	16,790.02			-
HWM-AT&T E911 Primary	30,120.37			-
HWM-Fiber	15,158.18		15,158.18	-
HWM-Network CISCO	41,252.92		41,252.92	-
HWM Lan Storage	2,549.14		2,549.14	-
HWM-Aruba Introspect	3,976.00		3,976.00	-
Software Subscription	511,678.11		267,031.11	-
Telephone	9,336.96	8,883.12		-
Public Liability Expense	8,117.95		8,117.95	-

DEPARTMENT 10
FISCAL 2019

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Travel/Mileage	9,091.32	8,843.08		-
Training	9,361.03	9,361.03		-
Conferences	1,801.93	1,801.93		-
Office Supplies	1,701.46	1,701.46		-
Paper	91.50	91.50		-
Copy Cost	1,597.67	1,597.67		-
Printing	129.81	129.81		-
Publications	20.00	20.00		-
Postage	20.22	20.22		-
Dues	50.00	50.00		-
Supplies-Technical	18,411.80	-	17,942.22	-
Supplies-Infrastructure	6,691.28	-	6,691.28	-
Uniforms	220.00	220.00		-
Equipment	1,091.74	1,091.74		-
Matls - Municipalities	21,358.66	-		-
Technology Refresh	49,153.86		38,254.00	-
Total Expenditures	\$ 2,393,090.54	\$ 33,811.56	\$ 1,728,434.47	\$ 29,718.15
Disallowed / Capitalized	-	-		
Cost Adjustments:				
TVCCOG Revenue	(80,785.44)		(80,785.44)	
Total Cost Adjustments	\$ (80,785.44)	\$ -	\$ (80,785.44)	\$ -
General & Administrative Allocation	(0.00)	(33,811.56)	32,582.45	1,041.49
Incoming Costs				
1st Allocation				
Building Depreciation	18,830.57	-	18,146.05	580.03
Equipment Depreciation	236,841.51	-	145,389.27	-
Insurance & Employee Activity	2,216.78	-	2,136.20	68.28
Audit & Consulting Services	2,083.18	-	2,007.45	64.17
Buildings & Facilities	71,640.20	-	69,035.95	2,206.72
County Executive	17,197.53	-	16,572.37	529.73
Finance Department	26,551.09	-	25,585.91	817.85

DEPARTMENT 10
FISCAL 2019

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Printing & Mail Services	53.44	-	51.50	1.65
Human Resources	7,940.08	-	7,651.44	244.58
Total 1st Allocation	383,354.39	-	286,576.16	4,513.01
General & Administrative Allocation				
Unallocated	-			
Total 1st Tier Allocation	\$ 2,695,659.49	\$ -	\$ 1,966,807.64	\$ 35,272.65
2nd Allocation				
Building Depreciation	8.27		7.97	0.25
Equipment Depreciation	45.31		27.81	-
Insurance & Employee Activity	241.36		232.59	7.43
Audit & Consulting Services	7.03		6.77	0.22
Buildings & Facilities	57,610.96		55,516.70	1,774.58
County Executive	439.44		423.47	13.54
Finance Department	9,635.76		9,285.49	296.81
Printing & Mail Services	18.29		17.62	0.56
Human Resources	708.06		682.32	21.81
Information Technology	61,661.31		59,419.81	1,899.34
County Treasurer	3.58		3.45	0.11
Corporation Counsel	3,439.48		3,314.45	105.95
Central Courts	-		-	-
Sheriff's Office	-		-	-
Total 2nd Allocation	133,818.85	-	128,938.45	4,120.60
General & Administrative Allocation				
Total 2nd Tier Allocation	\$ 133,818.85	\$ -	\$ 128,938.45	\$ 4,120.60
Unallocated	-			
Total Incoming Costs	517,173.24	-	415,514.61	8,633.60
Total Allocated Cost	\$ 2,829,478.34	\$ -	\$ 2,095,746.09	\$ 39,393.24

DEPARTMENT 10
FISCAL 2019

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
Expenditures:		
Salaries & Wages	-	3,486.76
Fringe Benefits	-	565.20
C/S-Internet Access	-	-
C/S-Ives Fiber	-	-
C/S-2nd Stage Fiber	-	-
C/S-Website	-	-
C/S-Internet 2nd Access	-	-
PS-Technical Support	-	1,443.07
PS-Consultants	-	-
Lease - Computers	-	-
Lease - Computers Non Allocate	-	-
Software Maintenance Contracts	-	-
SWM-Digital Certificate	-	-
SWM-Domain Registration	-	-
SWM-Email Archiving	-	-
SWM-Firewall	-	-
SWM-Kronos	-	66,631.10
SWM-Lansweeper	-	-
SWM-Logmein	-	-
SWM-Phoenix	-	218,456.00
SWM-Phones	(34,323.34)	-
SWM-Production Tools	-	-
SWM-Tangent	-	-
SWM-Voice Mail Ware	5,010.00	7,620.00
SWM-Website	-	-
SWM-LAN Storage	-	-
SWM-Tyler Munis	-	7,250.00
SWM-Redgate SQL Toolbelt	-	-
HWM-12th Floor UPS	-	-
HWM-AT&T E911 Back-up System	-	16,790.02
HWM-AT&T E911 Primary	-	30,120.37
HWM-Fiber	-	-
HWM-Network CISCO	-	-
HWM Lan Storage	-	-
HWM-Aruba Introspect	-	-
Software Subscription	-	244,647.00
Telephone	-	453.84
Public Liability Expense	-	-

DEPARTMENT 10
FISCAL 2019

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
Travel/Mileage	-	248.24
Training	-	-
Conferences	-	-
Office Supplies	-	-
Paper	-	-
Copy Cost	-	-
Printing	-	-
Publications	-	-
Postage	-	-
Dues	-	-
Supplies-Technical	-	469.58
Supplies-Infrastructure	-	-
Uniforms	-	-
Equipment	-	-
Matls - Municipalities	-	21,358.66
Technology Refresh	-	10,899.86
Total Expenditures	\$ (29,313.34)	\$ 630,439.70
Disallowed / Capitalized		
Cost Adjustments:		
TVCCOG Revenue		
Total Cost Adjustments	\$ -	\$ -
General & Administrative Allocation	-	187.62
Incoming Costs		
1st Allocation		
Building Depreciation	-	104.49
Equipment Depreciation	91,452.24	-
Insurance & Employee Activity	-	12.30
Audit & Consulting Services	-	11.56
Buildings & Facilities	-	397.53
County Executive	-	95.43
Finance Department	-	147.33

DEPARTMENT 10
FISCAL 2019

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Systems

Functions:	Telephone	Departmental Costs
Printing & Mail Services	-	0.30
Human Resources	-	44.06
<hr/>		
Total 1st Allocation	91,452.24	812.99
General & Administrative Allocation		
Unallocated		
Total 1st Tier Allocation	\$ 62,138.90	\$ 631,440.31
2nd Allocation		
Building Depreciation	-	0.05
Equipment Depreciation	17.50	-
Insurance & Employee Activity	-	1.34
Audit & Consulting Services	-	0.04
Buildings & Facilities	-	319.68
County Executive	-	2.44
Finance Department	-	53.47
Printing & Mail Services	-	0.10
Human Resources	-	3.93
Information Technology	-	342.15
County Treasurer	-	0.02
Corporation Counsel	-	19.09
Central Courts	-	-
Sheriff's Office	-	-
<hr/>		
Total 2nd Allocation	17.50	742.30
General & Administrative Allocation		
Total 2nd Tier Allocation	\$ 17.50	\$ 742.30
Unallocated		
Total Incoming Costs	91,469.74	1,555.29
Total Allocated Cost	\$ 62,156.40	\$ 632,182.61



**DEPARTMENT 10
FISCAL 2019**

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

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

Total 1st Tier Allocation \$ 1,966,807.64
Total 2nd Tier Allocation 128,938.45
Total Allocated Cost \$ 2,095,746.09

Grantee Department	Allocated			Direct Billed	1st Tier	2nd Tier	Total Allocated
	Allocation Units	Percentage	Gross Allocation		Allocation	Allocation	
Buildings & Facilities	7	0.65%	12,783.34	-	12,783.34	-	12,783.34
County Executive	10	0.93%	18,261.91	-	18,261.91	-	18,261.91
Finance Department	24	2.23%	43,828.58	-	43,828.58	-	43,828.58
Printing & Mail Services	4	0.37%	7,304.76	-	7,304.76	-	7,304.76
Human Resources	10	0.93%	18,261.91	-	18,261.91	-	18,261.91
Information Technology	33	3.06%	60,264.30	-	60,264.30	-	60,264.30
County Treasurer	8	0.74%	14,609.53	-	14,609.53	1,042.98	15,652.51
Corporation Counsel	8	0.74%	14,609.53	-	14,609.53	1,042.98	15,652.51
Central Courts	3	0.28%	5,478.57	-	5,478.57	391.12	5,869.69
Sheriff's Office	113	10.49%	206,359.58	-	206,359.58	14,732.10	221,091.67
Child Support	34	3.16%	62,090.49	-	62,090.49	4,432.67	66,523.16
Human Services-Administration	110	10.21%	200,881.00	-	200,881.00	14,340.98	215,221.98
Human Services-Economic Support	115	10.68%	210,011.96	-	210,011.96	14,992.84	225,004.80
Human Services-Health Services	155	14.39%	283,059.60	-	283,059.60	20,207.75	303,267.34
Human Services-Workforce Solutions	51	4.74%	93,135.74	-	93,135.74	6,649.00	99,784.74
Human Services-Youth and Family	92	8.54%	168,009.57	-	168,009.57	11,994.27	180,003.84
Human Services-Aging	67	6.22%	122,354.79	-	122,354.79	8,734.96	131,089.75
Human Services-Detention Center	24	2.23%	43,828.58	-	43,828.58	3,128.94	46,957.52
Communications	30	2.79%	54,785.73	-	54,785.73	3,911.18	58,696.90
Jail	63	5.85%	115,050.03	-	115,050.03	8,213.47	123,263.50
Jail Alternatives	8	0.74%	14,609.53	-	14,609.53	1,042.98	15,652.51
Register of Deeds	19	1.76%	34,697.63	-	34,697.63	2,477.08	37,174.71
County Clerk	7	0.65%	12,783.34	-	12,783.34	912.61	13,695.94
Emergency Management	8	0.74%	14,609.53	-	14,609.53	1,042.98	15,652.51
Planning & Development Services	5	0.46%	9,130.95	-	9,130.95	651.86	9,782.82
Harbor / Marina	7	0.65%	12,783.34	-	12,783.34	912.61	13,695.94
UW Extension	15	1.39%	27,392.86	-	27,392.86	1,955.59	29,348.45
Highway	24	2.23%	43,828.58	-	43,828.58	3,128.94	46,957.52
Land Conservation	4	0.37%	7,304.76	-	7,304.76	521.49	7,826.25
Veterans Service	7	0.65%	12,783.34	-	12,783.34	912.61	13,695.94
Medical Examiner	10	0.93%	18,261.91	-	18,261.91	1,303.73	19,565.63
Other Departments	2	0.19%	3,652.38	-	3,652.38	260.75	3,913.13
Total	1,077	100.00%	\$ 1,966,807.64	\$ -	\$ 1,966,807.64	\$ 128,938.45	\$ 2,095,746.09

Allocation Basis: Number of PC Devices by Department

Allocation Source: IS Department



DEPARTMENT 10
FISCAL 2019

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Child Support and Human Services

Total 1st Tier Allocation \$ 35,272.65
Total 2nd Tier Allocation 4,120.60
Total Allocated Cost \$ 39,393.24

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	136.71	0.46%	162.26	(136.71)	25.55	18.96	44.51
Human Services-Administration	29,581.44	99.54%	35,110.38	(29,581.44)	5,528.94	4,101.64	9,630.59
Total	29,718.15	100.00%	\$ 35,272.65	\$ (29,718.15)	\$ 5,554.50	\$ 4,120.60	\$ 9,675.09

Allocation Basis: Direct Allocation to Benefiting Department During 2019

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

**DEPARTMENT 10
FISCAL 2019**

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

Department: Information Technology
Function: Telephone

Total 1st Tier Allocation	\$ 62,138.90
Total 2nd Tier Allocation	17.50
Total Allocated Cost	\$ 62,156.40

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Buildings & Facilities	28	2.52%	1,564.65	-	1,564.65	-	1,564.65
County Executive	7	0.63%	391.16	-	391.16	-	391.16
Finance Department	15	1.35%	838.20	-	838.20	-	838.20
Printing & Mail Services	2	0.18%	111.76	-	111.76	-	111.76
Human Resources	7	0.63%	391.16	-	391.16	-	391.16
Information Technology	25	2.25%	1,397.01	-	1,397.01	-	1,397.01
County Treasurer	7	0.63%	391.16	-	391.16	0.12	391.28
Corporation Counsel	7	0.63%	391.16	-	391.16	0.12	391.28
Central Courts	127	11.42%	7,096.80	-	7,096.80	2.16	7,098.96
Sheriff's Office	96	8.63%	5,364.51	-	5,364.51	1.63	5,366.14
Child Support	41	3.69%	2,291.09	-	2,291.09	0.70	2,291.79
Human Services-Administration	51	4.59%	2,849.90	-	2,849.90	0.87	2,850.76
Human Services-Economic Support	109	9.80%	6,090.95	-	6,090.95	1.86	6,092.81
Human Services-Health Services	121	10.88%	6,761.52	-	6,761.52	2.06	6,763.58
Human Services-Workforce Solutions	50	4.50%	2,794.02	-	2,794.02	0.85	2,794.87
Human Services-Youth and Family	88	7.91%	4,917.47	-	4,917.47	1.50	4,918.96
Human Services-Aging	39	3.51%	2,179.33	-	2,179.33	0.66	2,180.00
Human Services-Detention Center	41	3.69%	2,291.09	-	2,291.09	0.70	2,291.79
Communications	3	0.27%	167.64	-	167.64	0.05	167.69
Jail	80	7.19%	4,470.42	-	4,470.42	1.36	4,471.79
Register of Deeds	10	0.90%	558.80	-	558.80	0.17	558.97
County Clerk	7	0.63%	391.16	-	391.16	0.12	391.28
District Attorney	35	3.15%	1,955.81	-	1,955.81	0.60	1,956.41
Victim Witness	11	0.99%	614.68	-	614.68	0.19	614.87
Emergency Management	17	1.53%	949.97	-	949.97	0.29	950.25
UW Extension	18	1.62%	1,005.85	-	1,005.85	0.31	1,006.15
Highway	54	4.86%	3,017.54	-	3,017.54	0.92	3,018.46
Veterans Service	8	0.72%	447.04	-	447.04	0.14	447.18
Medical Examiner	5	0.45%	279.40	-	279.40	0.09	279.49
Other Departments	3	0.27%	167.64	-	167.64	0.05	167.69
Total	1,112	100.00%	\$ 62,138.90	\$ -	\$ 62,138.90	\$ 17.50	\$ 62,156.40

Allocation Basis: Number of Telecommunications Lines Supported by IS

Allocation Source: IS Department Inventory Records



**DEPARTMENT 10
FISCAL 2019**

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

Department: Information Technology
Function: Departmental Costs

Total 1st Tier Allocation \$ 631,440.31
Total 2nd Tier Allocation 742.30

Total Allocated Cost \$ 632,182.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance Department	303,278.66	48.11%	303,760.01	-	303,760.01	-	303,760.01
Sheriff's Office	11,657.35	1.85%	11,675.85	-	11,675.85	26.45	11,702.30
Communications	235,108.03	37.29%	235,481.18	-	235,481.18	533.44	236,014.62
Human Services-Detention Center	7,164.97	1.14%	7,176.34	-	7,176.34	16.26	7,192.60
Jail	51,872.03	8.23%	51,954.36	-	51,954.36	117.69	52,072.05
Other Departments	21,358.66	3.39%	21,392.56	-	21,392.56	48.46	21,441.02
Total	630,439.70	100.00%	\$ 631,440.31	\$ -	\$ 631,440.31	\$ 742.30	\$ 632,182.61

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Systems and County Financial Records and Reports

**DEPARTMENT 10
FISCAL 2019**

**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	14,347.99	12,783.34	-	1,564.65	-
County Executive	18,653.07	18,261.91	-	391.16	-
Finance Department	348,426.80	43,828.58	-	838.20	303,760.01
Printing & Mail Services	7,416.52	7,304.76	-	111.76	-
Human Resources	18,653.07	18,261.91	-	391.16	-
Information Technology	61,661.31	60,264.30	-	1,397.01	-
County Treasurer	16,043.79	15,652.51	-	391.28	-
Corporation Counsel	16,043.79	15,652.51	-	391.28	-
Central Courts	12,968.65	5,869.69	-	7,098.96	-
Sheriff's Office	238,160.12	221,091.67	-	5,366.14	11,702.30
Child Support	68,859.46	66,523.16	44.51	2,291.79	-
Human Services-Administration	227,703.33	215,221.98	9,630.59	2,850.76	-
Human Services-Economic Support	231,097.61	225,004.80	-	6,092.81	-
Human Services-Health Services	310,030.92	303,267.34	-	6,763.58	-
Human Services-Workforce Solutions	102,579.60	99,784.74	-	2,794.87	-
Human Services-Youth and Family	184,922.81	180,003.84	-	4,918.96	-
Human Services-Aging	133,269.75	131,089.75	-	2,180.00	-
Human Services-Detention Center	56,441.91	46,957.52	-	2,291.79	7,192.60
Ridgewood Care Center	-	-	-	-	-
Communications	294,879.22	58,696.90	-	167.69	236,014.62
Jail	179,807.34	123,263.50	-	4,471.79	52,072.05
Jail Alternatives	15,652.51	15,652.51	-	-	-
Register of Deeds	37,733.68	37,174.71	-	558.97	-
County Clerk	14,087.23	13,695.94	-	391.28	-
District Attorney	1,956.41	-	-	1,956.41	-
Victim Witness	614.87	-	-	614.87	-
Victim Advocate	-	-	-	-	-
Emergency Management	16,602.76	15,652.51	-	950.25	-
Planning & Development Services	9,782.82	9,782.82	-	-	-
Harbor / Marina	13,695.94	13,695.94	-	-	-
UW Extension	30,354.60	29,348.45	-	1,006.15	-
Parks	-	-	-	-	-
Pritchard Park	-	-	-	-	-
Golf Courses	-	-	-	-	-
Highway	49,975.98	46,957.52	-	3,018.46	-
Highway Shop Operations	-	-	-	-	-
Land Conservation	7,826.25	7,826.25	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	14,143.12	13,695.94	-	447.18	-

DEPARTMENT 10
FISCAL 2019

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
Medical Examiner	19,845.12	19,565.63	-	279.49	-
Courts & Judicial	-	-	-	-	-
Other Departments	25,521.84	3,913.13	-	167.69	21,441.02
Total	\$ 2,799,760.19	\$ 2,095,746.09	\$ 9,675.09	\$ 62,156.40	\$ 632,182.61

**DEPARTMENT 11
FISCAL 2019**

**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 2019.
- **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 2019

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
Expenditures:				
Salaries & Wages	232,911.30	95,377.18	10,970.12	126,564.00
Fringe Benefits	97,201.50	39,804.01	4,578.19	52,819.30
C/S - Board Up In Rem	39,265.75	-	-	39,265.75
C/S - In Rem Clean up	3,495.52	-	-	3,495.52
C/S - City of Burlington	3,227.00	-	-	3,227.00
C/S - Lawn Care	7,850.00	-	-	7,850.00
Title Expenses	23,625.00	-	-	23,625.00
Attorneys	1,000.00	-	-	1,000.00
PS - Technical Support	2,405.70	2,405.70	-	-
PS - Appraisal Services	11,398.00	-	-	11,398.00
Lease Computers	1,115.52	1,115.52	-	-
Telephone	557.50	557.50	-	-
Public Liability Expense	3,007.38	2,491.17	-	516.21
Advertising	1,639.67	1,639.67	-	-
Advertising - In Rem	8,799.88	-	-	8,799.88
Travel/Mileage	174.39	174.39	-	-
Conferences	613.80	613.80	-	-
Office Supplies	616.73	412.13	-	204.60
Paper	425.50	425.50	-	-
Copy	4,045.08	4,045.08	-	-
Printing	3,025.34	2,935.43	-	89.91
Publications	1,485.07	330.07	-	1,155.00
Postage	16,290.04	13,678.01	-	2,612.03
Dues	310.00	310.00	-	-
Over/Short Tax Accounts	(371.33)	(371.33)	-	-
Materials	141.60	-	-	141.60
Total Expenditures	\$ 464,255.94	\$ 165,943.83	\$ 15,548.31	\$ 282,763.80
Cost Adjustments:				
Treasurer's Fees	(1,757.50)	(1,757.50)	-	-
In Rem Fees	(76,221.23)	-	-	(76,221.23)
Total Cost Adjustments	\$ (77,978.73)	\$ (1,757.50)	\$ -	\$ (76,221.23)
Disallowed / Capitalized	(357,632.92)	-	-	(357,632.92)
General & Administrative Allocation	-	(164,186.33)	13,095.98	151,090.35
Incoming Costs				
1st Allocation	-	-	-	-
Building Depreciation	4,063.76	-	211.81	3,851.95

DEPARTMENT 11
FISCAL 2019

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	456.59	-	23.80	432.79
Audit & Consulting Services	740.22	-	38.58	701.64
Buildings & Facilities	15,460.42	-	805.81	14,654.61
County Executive	4,560.72	-	237.71	4,323.01
Finance Department	9,418.41	-	490.90	8,927.51
Printing & Mail Services	10,038.29	-	523.21	9,515.08
Human Resources	3,657.69	-	190.64	3,467.05
Information Technology	15,000.69	-	781.85	14,218.84
Total 1st Allocation	63,396.78	-	3,304.30	60,092.48
General & Administrative Allocation	-	-	-	-
Unallocated	(60,092.48)			(60,092.48)
Total 1st Tier Allocation	\$ 31,948.59	\$ -	\$ 31,948.59	\$ -
2nd Allocation				
Building Depreciation	1.78	-	0.09	1.69
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	58.16	-	3.03	55.13
Audit & Consulting Services	2.59	-	0.13	2.45
Buildings & Facilities	12,432.82	-	648.01	11,784.81
County Executive	116.33	-	6.06	110.27
Finance Department	3,340.85	-	174.13	3,166.72
Printing & Mail Services	865.99	-	45.14	820.85
Human Resources	326.17	-	17.00	309.17
Information Technology	1,043.10	-	54.37	988.73
County Treasurer	1,429.89	-	74.53	1,355.36
Corporation Counsel	30,671.94	-	1,598.65	29,073.29
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	50,289.63	-	2,621.14	47,668.48
General & Administrative Allocation	-	-	-	-
Unallocated	(47,668.48)			(47,668.48)
Total 2nd Tier Allocation	\$ 2,621.14	\$ -	\$ 2,621.14	\$ -
Total Incoming Costs	5,925.44	-	5,925.44	-
Total Allocated Cost	\$ 34,569.74	\$ -	\$ 34,569.74	\$ -

**DEPARTMENT 11
FISCAL 2019**

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

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation	\$ 31,948.59
Total 2nd Tier Allocation	<u>2,621.14</u>
Total Allocated Cost	\$ 34,569.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	122.00	1.37%	437.21	-	437.21	-	437.21
Buildings & Facilities	38.00	0.43%	136.18	-	136.18	-	136.18
Finance Department	10.00	0.11%	35.84	-	35.84	-	35.84
Printing & Mail Services	14.00	0.16%	50.17	-	50.17	-	50.17
Information Technology	1.00	0.01%	3.58	-	3.58	-	3.58
County Treasurer	399.00	4.48%	1,429.89	-	1,429.89	-	1,429.89
Corporation Counsel	6.00	0.07%	21.50	-	21.50	1.89	23.39
Central Courts	653.00	7.32%	2,340.15	-	2,340.15	205.45	2,545.60
Sheriff's Office	592.00	6.64%	2,121.54	-	2,121.54	186.26	2,307.80
Child Support	64.00	0.72%	229.36	-	229.36	20.14	249.49
Human Services-Administration	81.00	0.91%	290.28	-	290.28	25.48	315.76
Human Services-Economic Support	55.80	0.63%	199.97	-	199.97	17.56	217.53
Human Services-Health Services	633.50	7.11%	2,270.27	-	2,270.27	199.32	2,469.58
Human Services-Workforce Solutions	425.20	4.77%	1,523.78	-	1,523.78	133.78	1,657.56
Human Services-Youth and Family	149.00	1.67%	533.97	-	533.97	46.88	580.85
Human Services-Aging	288.50	3.24%	1,033.89	-	1,033.89	90.77	1,124.66
Human Services-Detention Center	58.00	0.65%	207.85	-	207.85	18.25	226.10
Communications	29.00	0.33%	103.93	-	103.93	9.12	113.05
Jail	258.00	2.89%	924.59	-	924.59	81.17	1,005.77
Register of Deeds	4.00	0.04%	14.33	-	14.33	1.26	15.59
County Clerk	430.00	4.82%	1,540.99	-	1,540.99	135.29	1,676.28
District Attorney	39.00	0.44%	139.76	-	139.76	12.27	152.03
Victim Witness	1.00	0.01%	3.58	-	3.58	0.31	3.90
Victim Advocate	4.00	0.04%	14.33	-	14.33	1.26	15.59
Emergency Management	5.00	0.06%	17.92	-	17.92	1.57	19.49
Planning & Development Services	496.00	5.56%	1,777.51	-	1,777.51	156.05	1,933.56
Harbor / Marina	1.00	0.01%	3.58	-	3.58	0.31	3.90
UW Extension	35.00	0.39%	125.43	-	125.43	11.01	136.44
Parks	731.00	8.20%	2,619.68	-	2,619.68	229.99	2,849.67
Pritchard Park	10.00	0.11%	35.84	-	35.84	3.15	38.98
Golf Courses	27.00	0.30%	96.76	-	96.76	8.49	105.25
Highway	144.00	1.62%	516.05	-	516.05	45.31	561.36
Highway Shop Operations	38.00	0.43%	136.18	-	136.18	11.96	148.14
Land Conservation	70.00	0.79%	250.86	-	250.86	22.02	272.88
Veterans Service	1.00	0.01%	3.58	-	3.58	0.31	3.90
Medical Examiner	14.00	0.16%	50.17	-	50.17	4.40	54.58
Other Departments	2,988.00	33.52%	10,708.06	-	10,708.06	940.10	11,648.17
Total	8,915.00	100.00%	\$ 31,948.59	\$ -	\$ 31,948.59	\$ 2,621.14	\$ 34,569.74

Allocation Basis: Number of General Receipts Processed by Department During 2019

Allocation Source: Financial Department Records and Reports



DEPARTMENT 11
FISCAL 2019

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	136.18	136.18
County Executive	-	-
Finance Department	35.84	35.84
Printing & Mail Services	50.17	50.17
Human Resources	-	-
Information Technology	3.58	3.58
County Treasurer	1,429.89	1,429.89
Corporation Counsel	23.39	23.39
Central Courts	2,545.60	2,545.60
Sheriff's Office	2,307.80	2,307.80
Child Support	249.49	249.49
Human Services-Administration	315.76	315.76
Human Services-Economic Support	217.53	217.53
Human Services-Health Services	2,469.58	2,469.58
Human Services-Workforce Solutions	1,657.56	1,657.56
Human Services-Youth and Family	580.85	580.85
Human Services-Aging	1,124.66	1,124.66
Human Services-Detention Center	226.10	226.10
Ridgewood Care Center	-	-
Communications	113.05	113.05
Jail	1,005.77	1,005.77
Jail Alternatives	-	-
Register of Deeds	15.59	15.59
County Clerk	1,676.28	1,676.28
District Attorney	152.03	152.03
Victim Witness	3.90	3.90
Victim Advocate	15.59	15.59
Emergency Management	19.49	19.49
Planning & Development Services	1,933.56	1,933.56
Harbor / Marina	3.90	3.90
UW Extension	136.44	136.44
Parks	2,849.67	2,849.67

DEPARTMENT 11
FISCAL 2019

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

<u>Grantee Department</u>	<u>Total</u>	<u>Receipts</u>
Golf Courses	105.25	105.25
Highway	561.36	561.36
Highway Shop Operations	148.14	148.14
Land Conservation	272.88	272.88
Lakeshores Library	-	-
Veterans Service	3.90	3.90
Medical Examiner	54.58	54.58
Courts & Judicial	-	-
Other Departments	11,648.17	11,648.17
Total	\$ 34,093.54	\$ 34,093.54

**DEPARTMENT 12
FISCAL 2019**

**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 2019 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 2019

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Expenditures:			
Salaries & Wages	404,373.73		404,373.73
Fringe Benefits	114,325.66		114,325.66
Computer Research	1,871.30		1,871.30
PS - Transcripts	19.50		19.50
Equipment Repairs	199.00		199.00
Maintenance Agreements	1,288.75		1,288.75
Software Subscription	543.71		543.71
Process Fees	5.00		5.00
Telephone	1,299.76		1,299.76
Public Liability Expense	6,980.83		6,980.83
Travel/Mileage	1,596.83		1,596.83
Training	2,637.99		2,637.99
Office Supplies	745.00		745.00
Copy Cost	3,081.17		3,081.17
Printing	459.58		459.58
Publications	2,014.62		2,014.62
Postage	563.99		563.99
Dues	1,811.76		1,811.76
Equipment	172.99		172.99
Total Expenditures	\$ 543,991.17	\$ -	\$ 543,991.17
Cost Adjustments:			
Copies Revenue	(24.82)		(24.82)
Prot Plcmnt/Review Att Fee	(498.42)		(498.42)
Total Cost Adjustments	\$ (523.24)	\$ -	\$ (523.24)
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-

DEPARTMENT 12
FISCAL 2019

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Incoming Costs			
1st Allocation			
Building Depreciation	1,676.40		1,676.40
Equipment Depreciation	-		-
Insurance & Employee Activity	227.02		227.02
Audit & Consulting Services	514.07		514.07
Buildings & Facilities	6,377.79		6,377.79
County Executive	10,229.50		10,229.50
Finance Department	5,950.88		5,950.88
Printing & Mail Services	462.91		462.91
Human Resources	3,401.50		3,401.50
Information Technology	15,000.69		15,000.69
County Treasurer	21.50		21.50
Total 1st Allocation	43,862.26	-	43,862.26
General & Administrative Allocation	-		
Unallocated	-		
Total 1st Tier Allocation	\$ 587,330.19	\$ -	\$ 587,330.19
2nd Allocation			
Corporation Counsel	62,748.56	-	62,748.56
Central Courts	-	-	-
Sheriff's Office	-	-	-
Building Depreciation	0.74	-	0.74
Equipment Depreciation	-	-	-
Insurance & Employee Activity	35.14	-	35.14
Audit & Consulting Services	1.74	-	1.74
Buildings & Facilities	5,128.83	-	5,128.83
County Executive	261.80	-	261.80

DEPARTMENT 12
FISCAL 2019

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Finance Department	2,073.13	-	2,073.13
Printing & Mail Services	78.44	-	78.44
Human Resources	303.33	-	303.33
Information Technology	1,043.10	-	1,043.10
County Treasurer	1.89	-	1.89
Total 2nd Allocation	71,676.69	-	71,676.69
General & Administrative Allocation			
Unallocated	-		
Total 2nd Tier Allocation	\$ 71,676.69	\$ -	\$ 71,676.69
Total Incoming Costs	115,538.95	-	115,538.95
Total Allocated Cost	\$ 659,006.88	\$ -	\$ 659,006.88

**DEPARTMENT 12
FISCAL 2019**

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

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation	\$ 587,330.19
Total 2nd Tier Allocation	<u>71,676.69</u>
Total Allocated Cost	\$ 659,006.88

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	3,369.05	1.01%	5,948.33	-	5,948.33	-	5,948.33
Buildings & Facilities	1,948.07	0.59%	3,439.48	-	3,439.48	-	3,439.48
County Executive	7,710.27	2.32%	13,613.11	-	13,613.11	-	13,613.11
Finance Department	10,058.33	3.02%	17,758.81	-	17,758.81	-	17,758.81
Human Resources	8,046.32	2.42%	14,206.44	-	14,206.44	-	14,206.44
Information Technology	1,948.07	0.59%	3,439.48	-	3,439.48	-	3,439.48
County Treasurer	17,372.14	5.22%	30,671.94	-	30,671.94	-	30,671.94
Corporation Counsel	35,539.87	10.68%	62,748.56	-	62,748.56	-	62,748.56
Central Courts	3,689.86	1.11%	6,514.75	-	6,514.75	1,072.22	7,586.97
Sheriff's Office	9,944.99	2.99%	17,558.70	-	17,558.70	2,889.87	20,448.56
Child Support	48,447.30	14.56%	85,537.69	(57,387.36)	28,150.33	14,078.08	42,228.40
Human Services-Administration	63,153.39	18.98%	111,502.49	-	111,502.49	18,351.45	129,853.94
Human Services-Economic Support	5,251.36	1.58%	9,271.71	-	9,271.71	1,525.97	10,797.68
Human Services-Health Services	37,876.91	11.39%	66,874.79	-	66,874.79	11,006.47	77,881.27
Human Services-Workforce Solutions	1,560.63	0.47%	2,755.42	-	2,755.42	453.50	3,208.92
Human Services-Youth and Family	7,244.48	2.18%	12,790.72	-	12,790.72	2,105.14	14,895.86
Human Services-Aging	14,182.68	4.26%	25,040.69	-	25,040.69	4,121.28	29,161.96
Human Services-Detention Center	3,453.70	1.04%	6,097.79	-	6,097.79	1,003.59	7,101.39
Communications	1,075.82	0.32%	1,899.45	-	1,899.45	312.62	2,212.07
Jail	10,120.44	3.04%	17,868.47	-	17,868.47	2,940.85	20,809.32
Register of Deeds	3,369.05	1.01%	5,948.33	-	5,948.33	979.00	6,927.33
County Clerk	3,711.43	1.12%	6,552.83	-	6,552.83	1,078.49	7,631.32
District Attorney	1,186.63	0.36%	2,095.09	-	2,095.09	344.82	2,439.91
Emergency Management	3,311.26	1.00%	5,846.30	-	5,846.30	962.20	6,808.50
Planning & Development Services	6,933.56	2.08%	12,241.77	-	12,241.77	2,014.79	14,256.56
Harbor / Marina	854.19	0.26%	1,508.14	-	1,508.14	248.22	1,756.36
Parks	6,664.24	2.00%	11,766.26	-	11,766.26	1,936.53	13,702.79
Golf Courses	284.73	0.09%	502.71	-	502.71	82.74	585.45
Highway	6,840.81	2.06%	12,078.01	-	12,078.01	1,987.84	14,065.85
Medical Examiner	1,600.22	0.48%	2,825.32	-	2,825.32	465.00	3,290.32
Courts & Judicial	569.46	0.17%	1,005.43	-	1,005.43	165.48	1,170.91
Other Departments	5,336.01	1.60%	9,421.16	-	9,421.16	1,550.57	10,971.73
Total	332,655.27	100.00%	\$ 587,330.19	\$ (57,387.36)	\$ 529,942.83	\$ 71,676.69	\$ 601,619.52

Allocation Basis: Time and Effort by Benefiting Department During 2019

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



DEPARTMENT 12
FISCAL 2019

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	5,948.33	5,948.33
Audit & Consulting Services	-	-
Buildings & Facilities	3,439.48	3,439.48
County Executive	13,613.11	13,613.11
Finance Department	17,758.81	17,758.81
Printing & Mail Services	-	-
Human Resources	14,206.44	14,206.44
Information Technology	3,439.48	3,439.48
County Treasurer	30,671.94	30,671.94
Corporation Counsel	62,748.56	62,748.56
Central Courts	7,586.97	7,586.97
Sheriff's Office	20,448.56	20,448.56
Child Support	42,228.40	42,228.40
Human Services-Administration	129,853.94	129,853.94
Human Services-Economic Support	10,797.68	10,797.68
Human Services-Health Services	77,881.27	77,881.27
Human Services-Workforce Solutions	3,208.92	3,208.92
Human Services-Youth and Family	14,895.86	14,895.86
Human Services-Aging	29,161.96	29,161.96
Human Services-Detention Center	7,101.39	7,101.39
Ridgewood Care Center	-	-
Communications	2,212.07	2,212.07
Jail	20,809.32	20,809.32
Jail Alternatives	-	-
Register of Deeds	6,927.33	6,927.33
County Clerk	7,631.32	7,631.32
District Attorney	2,439.91	2,439.91
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	6,808.50	6,808.50
Planning & Development Services	14,256.56	14,256.56
Harbor / Marina	1,756.36	1,756.36

DEPARTMENT 12
 FISCAL 2019

RACINE COUNTY, WISCONSIN
 CORPORATION COUNSEL
 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Departmental Support
UW Extension	-	-
Parks	13,702.79	13,702.79
Golf Courses	585.45	585.45
Golf Courses	585.45	585.45
Highway	14,065.85	14,065.85
Highway Shop Operations	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	3,290.32	3,290.32
Courts & Judicial	1,170.91	1,170.91
Other Departments	10,971.73	10,971.73
Total	\$ 602,204.98	\$ 602,204.98

**DEPARTMENT 13
FISCAL 2019**

**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 2019**

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

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Expenditures:				
Salaries & Wages	1,760,748.50		242,394.17	1,518,354.33
Fringe Benefits	724,229.36		83,308.48	640,920.88
C/S Time System	1,200.00	1,200.00	-	-
Attorneys	1,320.00	-	-	1,320.00
Att-Contracted	385,351.85	-	-	385,351.85
Att-Guardian ad Litem	251,070.60	-	-	251,070.60
Att-Out of Co Guardian at Litem	1,615.71	-	-	1,615.71
Att-Court App GAL	74,936.31	-	-	74,936.31
Att-Contract Probate	17,337.50	-	-	17,337.50
PS-Court Commissioners	14,702.00	-	-	14,702.00
PS-Social Workers	145,842.75	-	-	145,842.75
PS-Court Reporters	38,165.00	38,165.00	-	-
PS-Interpreters	141,356.75	141,356.75	-	-
PS-Transcripts	15,559.50	15,559.50	-	-
PS-Family Court Commissioner	162,855.00	-	67,881.33	94,973.67
Psychist-Chapter 51	43,000.00	-	-	43,000.00
Psychist-Criminal	47,918.46	-	-	47,918.46
Psychist-Juvenile	38,525.00	-	-	38,525.00
Psychist-Other	57,460.00	-	-	57,460.00
Psychiatric-Chapter 51	70,963.50	-	-	70,963.50
Psychiatric-Criminal	9,870.00	-	-	9,870.00
Psychiatric-Juvenile	4,214.70	-	-	4,214.70
Psychiatric-Other	1,235.00	-	-	1,235.00
Temporary Help	271,772.05	-	29,926.32	241,845.73
Temp Help-Scanning	72,117.52	-	-	72,117.52
Temp Help-Accounting	56,217.00	-	-	56,217.00
Temp Help-Probate	29,175.24	-	-	29,175.24
Equipment Repairs	1,370.39	1,370.39	-	-
Lease - Computers	315.36	315.36	-	-
Software Subscription	83.00	83.00	-	-
Witness Fees	13,047.00	-	-	13,047.00
Juror Exp-Food Supplies	374.75	-	-	374.75
Juror Exp-Meals	1,956.71	-	-	1,956.71
Juror Exp-Other Juror Expense	556.40	-	-	556.40
Juror Exp-Per Diem	34,648.00	-	-	34,648.00
Juror Exp-Travel	38,569.60	-	-	38,569.60
Juror Exp-Parking	9,877.60	-	-	9,877.60
Process Fees	2,224.00	-	-	2,224.00
Telephone	8,826.96	8,826.96	-	-
Public Liability Expense	22,748.13	-	3,147.24	19,600.89
Travel/Mileage	2,962.73	2,962.73	-	-
Travel-Attorneys	1,350.00	-	-	1,350.00

**DEPARTMENT 13
FISCAL 2019**

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

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Training	192.97	192.97	-	-
Conferences	2,294.82	2,294.82	-	-
Office Supplies	12,754.44	12,754.44	-	-
Paper	7,662.85	7,662.85	-	-
Copy Cost	10,949.32	10,949.32	-	-
Printing	9,865.17	9,865.17	-	-
Printing - Jury	2,985.03	-	-	2,985.03
Publications	29,527.49	29,527.49	-	-
Postage	53,549.86	53,549.86	-	-
Postage - Jury	7,950.19	-	-	7,950.19
Dues	1,993.70	1,993.70	-	-
Over Short Acct	(484.00)	-	-	(484.00)
Court Ordered Expenses	5,494.66	-	-	5,494.66
Equipment	1,990.53	1,990.53	-	-
Mat - Juror Appreciation	69.97	-	-	69.97
Total Expenditures	\$ 4,724,466.93	\$ 340,620.84	\$ 426,657.54	\$ 3,957,188.55
General & Administrative Allocation	0.00	(340,620.84)	46,891.71	293,729.13
Disallowed / Capitalized	-			
Incoming Costs				
1st Allocation				
Building Depreciation	287,031.09	-	27,935.28	259,095.80
Equipment Depreciation	13,151.80	-	1,280.00	11,871.80
Insurance & Employee Activity	29,474.75	-	2,868.63	26,606.12
Audit & Consulting Services	17,832.34	-	1,735.53	16,096.80
Buildings & Facilities	775,108.36	-	75,437.37	699,670.99
County Executive	9,408.96	-	915.73	8,493.23
Finance Department	179,755.88	-	17,494.73	162,261.15
Printing & Mail Services	32,972.62	-	3,209.06	29,763.56
Human Resources	30,031.57	-	2,922.82	27,108.75
Information Technology	12,575.37	-	1,223.90	11,351.47
County Treasurer	2,340.15	-	227.75	2,112.39
Corporation Counsel	6,514.75	-	634.05	5,880.70
Total 1st Allocation	1,396,197.63	-	135,884.85	1,260,312.79
General & Administrative Allocation	-			

DEPARTMENT 13
FISCAL 2019

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Unallocated	-			
Total 1st Tier Allocation	\$ 6,120,664.56	\$ -	\$ 609,434.09	\$ 5,511,230.47
2nd Allocation				
Building Depreciation	126.03	-	12.27	113.76
Equipment Depreciation	2.52	-	0.24	2.27
Insurance & Employee Activity	2,934.57	-	285.61	2,648.96
Audit & Consulting Services	55.00	-	5.35	49.65
Buildings & Facilities	500,729.85	-	48,733.50	451,996.35
County Executive	234.65	-	22.84	211.81
Finance Department	66,185.19	-	6,441.47	59,743.72
Printing & Mail Services	2,835.82	-	276.00	2,559.82
Human Resources	2,678.07	-	260.64	2,417.43
Information Technology	393.28	-	38.28	355.00
County Treasurer	205.45	-	20.00	185.45
Corporation Counsel	1,072.22	-	104.35	967.87
Central Courts	-	-	-	-
Sheriff's Office	2,755.04	-	268.13	2,486.91
Total 2nd Allocation	580,207.69	-	56,468.68	523,739.01
General & Administrative Allocation				
Unallocated	-			
Total 2nd Tier Allocation	\$ 580,207.69	\$ -	\$ 56,468.68	\$ 523,739.01
Total Incoming Costs	1,976,405.32	-	192,353.52	1,784,051.80
Total Allocated Cost	\$ 6,700,872.25	\$ -	\$ 665,902.77	\$ 6,034,969.48

DEPARTMENT 13
FISCAL 2019

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts
Function: Child Support

Total 1st Tier Allocation \$ 609,434.09
Total 2nd Tier Allocation 56,468.68

Total Allocated Cost \$ 665,902.77

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	609,434.09	(426,657.54)	182,776.55	56,468.68	239,245.23
Total	100.00	100.00%	\$ 609,434.09	\$ (426,657.54)	\$ 182,776.55	\$ 56,468.68	\$ 239,245.23

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 13
FISCAL 2019

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts
Function: Central Courts Support

Total 1st Tier Allocation \$ 5,511,230.47
Total 2nd Tier Allocation 523,739.01

Total Allocated Cost \$ 6,034,969.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Courts & Judicial	100.00%	100.00%	5,511,230.47	(3,957,188.55)	1,554,041.92	523,739.01	2,077,780.93
Total	100.00%	100.00%	\$ 5,511,230.47	\$ (3,957,188.55)	\$ 1,554,041.92	\$ 523,739.01	\$ 2,077,780.93

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

DEPARTMENT 13
FISCAL 2019

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	239,245.23	239,245.23	-
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	-	-	-

DEPARTMENT 13
FISCAL 2019

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Courts

Grantee Department	Total	Child Support	Central Courts Support
UW Extension	-	-	-
Parks	-	-	-
Golf Courses	-	-	-
Golf Courses	-	-	-
Highway	-	-	-
Highway Shop Operations	-	-	-
Land Conservation	-	-	-
Lakeshores Library	-	-	-
Veterans Service	-	-	-
Medical Examiner	-	-	-
Courts & Judicial	2,077,780.93	-	2,077,780.93
Other Departments	-	-	-
Total	\$ 2,317,026.16	\$ 239,245.23	\$ 2,077,780.93

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, under a cooperative agreement, 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 2019**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Security Services
Expenditures:				
Salaries & Wages	11,470,451.09	156,285.93	220,327.28	166,413.13
Fringe Benefits	4,677,669.12	63,733.66	91,807.68	68,343.29
Tuition Reimbursement	5,409.72	5,409.72	-	-
Meal Reimbursement	9,643.84	9,578.00	-	-
Clothing Allowance Deputies	57,300.00	51,900.00	1,800.00	-
C/S-Internet Access	299.51	299.51	-	-
C/S-Shredding	1,204.25	1,204.25	-	-
C/S HIDTA Municipalities	13,164.91	-	-	-
MS-Drug Testing	522.00	-	-	-
P/S-Records Area	74,495.43	-	-	-
P/S-LEC Security Staff	100,247.53	-	-	-
P/S-Axillary Staff	23,884.81	-	-	-
P/S-Courthouse Security Staff	106,174.84	-	-	-
P/S-DOJ Anti Heroin Munis	38,996.71	-	-	-
Vehicle Repairs	246,125.45	246,125.45	-	-
Equipment Repairs	2,369.89	2,369.89	-	-
Lease	19,800.00	-	-	-
Lease - Computers	1,290.05	1,290.05	-	-
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	327,163.44	327,163.44	-	-
Software Subscription	3,610.77	3,610.77	-	-
SS-Body Cam	172,616.15	-	-	-
Telephone	109,675.07	109,675.07	-	-
Public Liability Expense	182,820.84	-	4,051.82	-
Public Liability Expense-HIDTA	1,231.26	-	-	-
Insurance Expenses	5,965.00	5,965.00	-	-
Vehicle Insurance	50,599.64	50,599.64	-	-
Travel	27,611.51	27,611.51	-	-
Train-HIDTA	1,087.00	-	-	-
Conferences	11,838.89	11,838.89	-	-
Discretionary Account	2,734.02	-	-	-
Office Supplies	13,727.06	13,727.06	-	-
Paper	4,151.98	4,151.98	-	-
Copy Cost	20,447.17	20,447.17	-	-
Printing	10,512.51	10,512.51	-	-
Publications	876.58	876.58	-	-
Postage	12,563.73	12,563.73	-	-
Dues	4,481.14	4,481.14	-	-
Buy Money HIDTA	20,000.00	-	-	-
Over Short Acct	(17.55)	-	-	-

**DEPARTMENT 14
FISCAL 2019**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Security Services
Uniforms	1,863.18	1,863.18	-	-
Equipment	116,821.54	-	-	537.00
Materials	37,741.92	-	-	-
Non Lapsing Expenditures	400,797.73	-	-	-
Pistol Range Expenses	23,070.29	-	-	-
Patrol Station Expenses	48,673.78	-	-	-
Internet Unit Expenses	3,186.39	-	-	-
Water Patrol Expenses	19,519.53	-	-	-
Miscellaneous Grant Expenditures	149,425.17	-	-	-
Conveyance Expenses	22,784.90	-	-	-
Drug Unit Expenses	308,466.60	-	-	-
Total Expenditures	\$ 18,965,096.39	\$ 1,143,284.13	\$ 317,986.78	\$ 235,293.42
General & Administrative Allocation	-	(1,143,284.13)	22,263.83	16,815.87
Disallowed / Capitalized	(16,229,632.73)			
Incoming Costs				
1st Allocation				
Building Depreciation	65,046.11	-	1,160.59	858.77
Equipment Depreciation	488,050.85	-	8,708.08	6,443.52
Insurance & Employee Activity	4,788.92	-	85.45	63.23
Audit & Consulting Services	8,751.04	-	156.14	115.54
Buildings & Facilities	177,671.76	-	3,170.12	2,345.72
County Executive	36,356.00	-	648.68	479.99
Finance Department	294,711.21	-	5,258.40	3,890.94
Printing & Mail Services	10,401.38	-	185.59	137.32
Human Resources	142,920.56	-	2,550.07	1,886.92
Information Technology	223,399.94	-	3,986.03	2,949.45
County Treasurer	2,121.54	-	37.85	28.01
Corporation Counsel	17,558.70	-	313.29	231.82
Central Courts	-	-	-	-
Total 1st Allocation	1,471,778.01	-	26,260.29	19,431.23
General & Administrative Allocation	-			
Unallocated	(1,259,820.36)			

**DEPARTMENT 14
FISCAL 2019**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Security Services
Total 1st Tier Allocation	\$ 2,947,421.32	\$ -	\$ 366,510.90	\$ 271,540.51
2nd Allocation				
Building Depreciation	28.56	-	0.51	0.38
Equipment Depreciation	93.37	-	1.67	1.23
Insurance & Employee Activity	953.61	-	17.01	12.59
Audit & Consulting Services	27.47	-	0.49	0.36
Buildings & Facilities	62,568.66	-	1,116.39	826.07
County Executive	908.61	-	16.21	12.00
Finance Department	101,679.99	-	1,814.23	1,342.44
Printing & Mail Services	1,784.89	-	31.85	23.57
Human Resources	12,967.04	-	231.37	171.20
Information Technology	14,760.18	-	263.36	194.87
County Treasurer	186.26	-	3.32	2.46
Corporation Counsel	2,889.87	-	51.56	38.15
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Total 2nd Allocation	198,848.52	-	3,547.97	2,625.31
General & Administrative Allocation				
Unallocated	(170,211.41)			
Total 2nd Tier Allocation	\$ 198,848.52	\$ -	\$ 3,547.97	\$ 2,625.31
Total Incoming Costs	240,594.76	-	29,808.26	22,056.54
Total Allocated Cost	\$ 2,976,058.42	\$ -	\$ 370,058.87	\$ 274,165.82

DEPARTMENT 14
FISCAL 2019

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

Department: Sheriff's Office

Functions:	Facility Security Services	General Government
Expenditures:		
Salaries & Wages	1,284,340.47	9,643,084.28
Fringe Benefits	522,559.71	3,931,224.78
Tuition Reimbursement	-	-
Meal Reimbursement	-	65.84
Clothing Allowance Deputies	-	3,600.00
C/S-Internet Access	-	-
C/S-Shredding	-	-
C/S HIDTA Municipalities	-	13,164.91
MS-Drug Testing	-	522.00
P/S-Records Area	-	74,495.43
P/S-LEC Security Staff	100,247.53	-
P/S-Axillary Staff	-	23,884.81
P/S-Courthouse Security Staff	106,174.84	-
P/S-DOJ Anti Heroin Munis	-	38,996.71
Vehicle Repairs	-	-
Equipment Repairs	-	-
Lease	-	19,800.00
Lease - Computers	-	-
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	-	-
Software Subscription	-	-
SS-Body Cam	-	172,616.15
Telephone	-	-
Public Liability Expense	-	178,769.02
Public Liability Expense-HIDTA	-	1,231.26
Insurance Expenses	-	-
Vehicle Insurance	-	-
Travel	-	-
Train-HIDTA	-	1,087.00
Conferences	-	-
Discretionary Account	-	2,734.02
Office Supplies	-	-
Paper	-	-
Copy Cost	-	-
Printing	-	-
Publications	-	-
Postage	-	-
Dues	-	-
Buy Money HIDTA	-	20,000.00
Over Short Acct	-	(17.55)

DEPARTMENT 14
FISCAL 2019

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

Department: Sheriff's Office

Functions:	Facility Security Services	General Government
Uniforms	-	-
Equipment	-	116,284.54
Materials	-	37,741.92
Non Lapsing Expenditures	-	400,797.73
Pistol Range Expenses	-	23,070.29
Patrol Station Expenses	-	48,673.78
Internet Unit Expenses	-	3,186.39
Water Patrol Expenses	-	19,519.53
Miscellaneous Grant Expenditures	-	149,425.17
Conveyance Expenses	-	22,784.90
Drug Unit Expenses	-	308,466.60
Total Expenditures	\$ 2,013,322.55	\$ 15,255,209.51
General & Administrative Allocation	129,781.21	974,423.22
Disallowed / Capitalized		(16,229,632.73)
Incoming Costs		
1st Allocation		
Building Depreciation	7,348.23	55,678.51
Equipment Depreciation	55,134.90	417,764.36
Insurance & Employee Activity	541.00	4,099.24
Audit & Consulting Services	988.60	7,490.77
Buildings & Facilities	20,071.50	152,084.42
County Executive	4,107.12	31,120.20
Finance Department	33,293.40	252,268.47
Printing & Mail Services	1,175.04	8,903.43
Human Resources	16,145.68	122,337.90
Information Technology	25,237.40	191,227.06
County Treasurer	239.67	1,816.01
Corporation Counsel	1,983.60	15,029.99
Central Courts	-	-
Total 1st Allocation	166,266.14	1,259,820.36
General & Administrative Allocation		
Unallocated		(1,259,820.36)

DEPARTMENT 14
FISCAL 2019

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

Department: Sheriff's Office

Functions:	Facility Security Services	General Government
Total 1st Tier Allocation	\$ 2,309,369.90	\$ -
2nd Allocation		
Building Depreciation	3.23	24.45
Equipment Depreciation	10.55	79.92
Insurance & Employee Activity	107.73	816.27
Audit & Consulting Services	3.10	23.52
Buildings & Facilities	7,068.36	53,557.86
County Executive	102.65	777.76
Finance Department	11,486.75	87,036.58
Printing & Mail Services	201.64	1,527.84
Human Resources	1,464.88	11,099.60
Information Technology	1,667.45	12,634.50
County Treasurer	21.04	159.43
Corporation Counsel	326.47	2,473.68
Central Courts	-	-
Sheriff's Office	-	-
Total 2nd Allocation	22,463.83	170,211.41
General & Administrative Allocation		
Unallocated		(170,211.41)
Total 2nd Tier Allocation	\$ 22,463.83	\$ -
Total Incoming Costs	188,729.97	-
Total Allocated Cost	\$ 2,331,833.73	\$ -

DEPARTMENT 14
FISCAL 2019

RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Child Support

Total 1st Tier Allocation \$ 366,510.90
Total 2nd Tier Allocation 3,547.97

Total Allocated Cost \$ 370,058.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	366,510.90	(317,986.78)	48,524.12	3,547.97	52,072.09
Total	100.00	100.00%	\$ 366,510.90	\$ (317,986.78)	\$ 48,524.12	\$ 3,547.97	\$ 52,072.09

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 14
FISCAL 2019

RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Security Services

Total 1st Tier Allocation \$ 271,540.51
Total 2nd Tier Allocation 2,625.31
Total Allocated Cost \$ 274,165.82

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Central Courts	17,884.00	7.60%	20,639.04	(17,884.00)	2,755.04	-	2,755.04
Child Support	107,597.92	45.73%	124,173.44	-	124,173.44	1,299.29	125,472.73
Human Services-Youth and Family	109,811.50	46.67%	126,728.03	(109,811.50)	16,916.53	1,326.02	18,242.55
Total	235,293.42	100.00%	\$ 271,540.51	\$ (127,695.50)	\$ 143,845.01	\$ 2,625.31	\$ 146,470.32

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

DEPARTMENT 14
FISCAL 2019

RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Facility Security Services

Total 1st Tier Allocation \$ 2,309,369.90
Total 2nd Tier Allocation 22,463.83

Total Allocated Cost \$ 2,331,833.73

	Allocated		Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage					
Grantee Department							
Buildings & Facilities	100	100.00%	2,309,369.90	-	2,309,369.90	-	2,309,369.90
Other Departments		0.00%	-	-	-	22,463.83	22,463.83
Total	100.00	100.00%	\$ 2,309,369.90	\$ -	\$ 2,309,369.90	\$ 22,463.83	\$ 2,331,833.73

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

**DEPARTMENT 14
FISCAL 2019**

**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	2,309,369.90	-	-	2,309,369.90
County Executive	-	-	-	-
Finance Department	-	-	-	-
Printing & Mail Services	-	-	-	-
Human Resources	-	-	-	-
Information Technology	-	-	-	-
County Treasurer	-	-	-	-
Corporation Counsel	-	-	-	-
Central Courts	2,755.04	-	2,755.04	-
Sheriff's Office	-	-	-	-
Child Support	177,544.82	52,072.09	125,472.73	-
Human Services-Administration	-	-	-	-
Human Services-Economic Support	-	-	-	-
Human Services-Health Services	-	-	-	-
Human Services-Workforce Solutions	-	-	-	-
Human Services-Youth and Family	18,242.55	-	18,242.55	-
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	-	-	-	-

**DEPARTMENT 14
FISCAL 2019**

**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
Golf Courses	-	-	-	-
Highway	-	-	-	-
Highway Shop Operations	-	-	-	-
Land Conservation	-	-	-	-
Lakeshores Library	-	-	-	-
Veterans Service	-	-	-	-
Medical Examiner	-	-	-	-
Courts & Judicial	-	-	-	-
Other Departments	22,463.83	-	-	22,463.83
Total	\$ 2,530,376.14	\$ 52,072.09	\$ 146,470.32	\$ 2,331,833.73