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## CENTRAL SERVICES COST ALLOCATION PLAN

RACINE COUNTY, WISCONSIN

Based on 2020 Financials



**RACINE COUNTY, WISCONSIN**

**COST ALLOCATION PLAN**

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# **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 2022 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, 2020. This cost allocation plan was prepared in accordance with Title 2 of the Code of Federal Regulations (2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).

## **READING THE COST ALLOCATION PLAN**

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

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

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

## **ALLOCATION PROCESS**

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

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

## **ORGANIZATION OF COST ALLOCATION PLAN**

### ***Table of Contents***

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

### ***Certification Page***

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

### ***Organizational Chart***

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

### ***Summary Schedules***

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

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

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

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

### ***Detail Schedules***

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

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


## CERTIFICATE OF COST ALLOCATION PLAN

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

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2020 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.
  
- 3) Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

**Governmental unit:** **Racine County, Wisconsin**

**Signature:** 

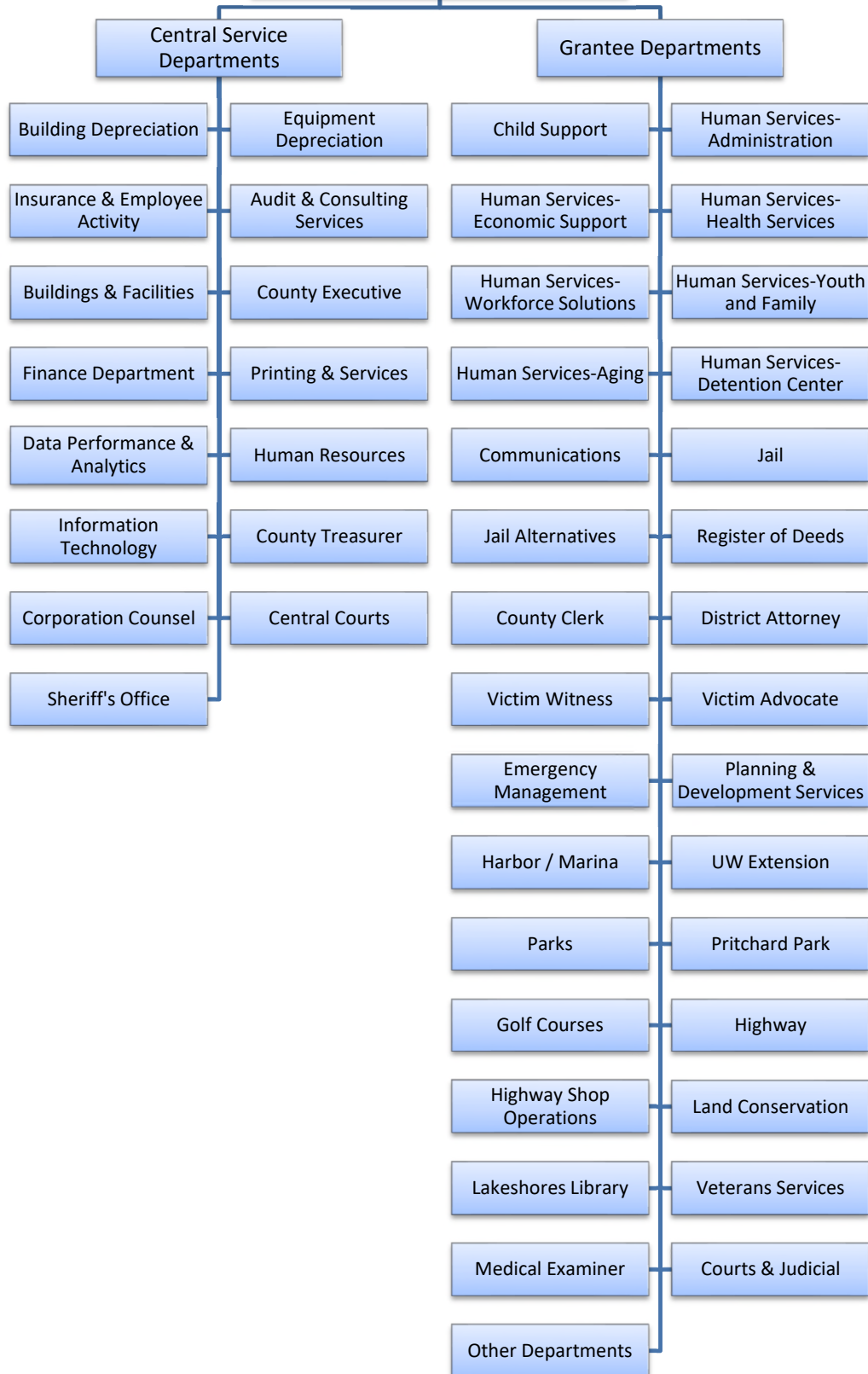
**Name of Official:** Brian J. Nelson

**Title:** Finance Director

**Date of Execution:** July 9, 2021



**RACINE COUNTY, WISCONSIN  
2020 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2020**

	<b>Child Support</b>	<b>Human Services- Administration</b>	<b>Human Services- Economic Support</b>	<b>Human Services- Health Services</b>	<b>Human Services- Workforce Solutions</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ 40,649	\$ 87,555	\$ 55,988	\$ 38,565	\$ 20,308
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance &amp; Employee Activity</b>	929	486	2,030	3,552	153
<b>Audit &amp; Consulting Services</b>	570	1,205	1,180	6,714	1,465
<b>Facilities Management</b>	6,800	14,864	9,842	6,668	3,556
<b>County Executive</b>	1,773	23,296	3,667	7,433	538
<b>Finance Department</b>	21,024	21,157	32,187	72,276	6,599
<b>Printing &amp; Mail Services</b>	14,016	1,668	6,623	5,753	956
<b>Data Performance &amp; Analytics</b>	1,872	15,087	3,873	7,850	568
<b>Human Resources</b>	23,751	12,675	51,110	93,258	4,843
<b>Information Technology</b>	121,952	291,827	289,162	410,661	128,627
<b>County Treasurer</b>	160	346	93	1,956	557
<b>Corporation Counsel</b>	30,654	11,653	10,614	163,224	1,910
<b>Central Courts</b>	285,034	-	-	-	-
<b>Sheriff's Office</b>	44,438	(61,514)	13,635	9,497	4,959
<b>Total Allocated Costs</b>	<b>\$ 593,623</b>	<b>\$ 420,306</b>	<b>\$ 480,002</b>	<b>\$ 827,407</b>	<b>\$ 175,039</b>
<b>Rollforward Adjustment</b>	<b>(145,836)</b>	<b>(180,885)</b>	<b>54,955</b>	<b>371,177</b>	<b>(164,388)</b>
<b>Total Proposed Costs</b>	<b>\$ 447,787</b>	<b>\$ 239,420</b>	<b>\$ 534,958</b>	<b>\$ 1,198,584</b>	<b>\$ 10,651</b>

**SUMMARY OF ALLOCATED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2020**

	<b>Human Services- Youth and Family</b>	<b>Human Services- Aging</b>	<b>Human Services- Detention Center</b>	<b>Communications</b>	<b>Jail</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ 55,658	\$ -	\$ 101,340	\$ -	\$ 674,341
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance &amp; Employee Activity</b>	1,828	382	1,622	1,904	81,510
<b>Audit &amp; Consulting Services</b>	20,778	4,041	1,025	1,015	2,067
<b>Facilities Management</b>	9,844	-	16,954	68,728	1,440,225
<b>County Executive</b>	3,791	2,441	2,658	25,224	7,858
<b>Finance Department</b>	85,120	24,189	26,841	38,571	84,557
<b>Printing &amp; Mail Services</b>	4,411	20,567	143	-	6,283
<b>Data Performance &amp; Analytics</b>	4,004	2,577	5,689	3,086	8,298
<b>Human Resources</b>	47,866	16,205	39,824	46,006	105,827
<b>Information Technology</b>	314,026	230,396	67,413	81,236	220,151
<b>County Treasurer</b>	206	813	111	165	1,009
<b>Corporation Counsel</b>	27,719	32,043	2,949	4,859	19,572
<b>Central Courts</b>	-	-	-	-	-
<b>Sheriff's Office</b>	13,498	-	25,488	-	-
<b>Total Allocated Costs</b>	<b>\$ 588,748</b>	<b>\$ 333,654</b>	<b>\$ 292,057</b>	<b>\$ 270,794</b>	<b>\$ 2,651,696</b>
<b>Rollforward Adjustment</b>	<b>(6,570)</b>	<b>167,987</b>	<b>(123,803)</b>	<b>(329,956)</b>	<b>(474,577)</b>
<b>Total Proposed Costs</b>	<b>\$ 582,179</b>	<b>\$ 501,640</b>	<b>\$ 168,254</b>	<b>\$ (59,162)</b>	<b>\$ 2,177,119</b>

**SUMMARY OF ALLOCATED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2020**

	<b>Jail Alternatives</b>	<b>Register of Deeds</b>	<b>County Clerk</b>	<b>District Attorney</b>	<b>Victim Witness</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ 2,375	\$ 18,810	\$ 5,422	\$ 19,013	\$ 10,527
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance &amp; Employee Activity</b>	273	3,177	996	3,423	1,852
<b>Audit &amp; Consulting Services</b>	765	394	403	1,001	74
<b>Facilities Management</b>	5,073	75,160	21,665	75,969	42,064
<b>County Executive</b>	-	441	234	724	331
<b>Finance Department</b>	7,808	11,908	7,415	20,194	3,870
<b>Printing &amp; Mail Services</b>	832	2,772	56,201	3,688	2,008
<b>Data Performance &amp; Analytics</b>	-	466	247	764	349
<b>Human Resources</b>	-	6,315	3,691	11,316	5,209
<b>Information Technology</b>	18,839	48,201	21,788	3,309	933
<b>County Treasurer</b>	76	3,124	1,309	507	-
<b>Corporation Counsel</b>	-	5,179	8,343	1,039	-
<b>Central Courts</b>	-	-	-	-	-
<b>Sheriff's Office</b>	9,614	103,146	29,733	104,256	57,726
<b>Total Allocated Costs</b>	<b>\$ 45,654</b>	<b>\$ 279,093</b>	<b>\$ 157,446</b>	<b>\$ 245,203</b>	<b>\$ 124,944</b>
<b>Rollforward Adjustment</b>	<b>36,201</b>	<b>74,429</b>	<b>33,539</b>	<b>51,386</b>	<b>31,480</b>
<b>Total Proposed Costs</b>	<b>\$ 81,856</b>	<b>\$ 353,522</b>	<b>\$ 190,986</b>	<b>\$ 296,590</b>	<b>\$ 156,424</b>

**SUMMARY OF ALLOCATED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2020**

	Victim Advocate	Emergency Management	Planning & Development Services	Harbor / Marina	UW Extension
Central Service Departments					
<b>Building Depreciation</b>	\$ 759	\$ 8,637	\$ -	\$ -	\$ 5,311
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance &amp; Employee Activity</b>	179	1,027	243	15	8
<b>Audit &amp; Consulting Services</b>	252	215	644	1,565	289
<b>Facilities Management</b>	3,031	18,447	-	-	2,313
<b>County Executive</b>	94	55	22,737	480	276
<b>Finance Department</b>	3,429	4,478	30,528	15,964	3,021
<b>Printing &amp; Mail Services</b>	520	180	1,987	405	2,690
<b>Data Performance &amp; Analytics</b>	99	58	460	507	291
<b>Human Resources</b>	1,476	870	6,104	2,073	1,190
<b>Information Technology</b>	-	24,991	9,420	18,839	31,886
<b>County Treasurer</b>	17	25	2,262	8	93
<b>Corporation Counsel</b>	-	10,550	19,756	11,101	-
<b>Central Courts</b>	-	-	-	-	-
<b>Sheriff's Office</b>	4,160	34,959	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 14,016</b>	<b>\$ 104,495</b>	<b>\$ 94,140</b>	<b>\$ 50,957</b>	<b>\$ 47,370</b>
<b>Rollforward Adjustment</b>	<b>2,446</b>	<b>33,287</b>	<b>38,636</b>	<b>6,795</b>	<b>(24,760)</b>
<b>Total Proposed Costs</b>	<b>\$ 16,463</b>	<b>\$ 137,781</b>	<b>\$ 132,776</b>	<b>\$ 57,752</b>	<b>\$ 22,609</b>

**SUMMARY OF ALLOCATED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2020**

	<b>Parks</b>	<b>Pritchard Park</b>	<b>Golf Courses</b>	<b>Highway</b>	<b>Highway Shop Operations</b>
Central Service Departments					
<b>Building Depreciation</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance &amp; Employee Activity</b>	254	91	-	2,055	377
<b>Audit &amp; Consulting Services</b>	2,534	473	60	3,529	7,374
<b>Facilities Management</b>	-	2,950	-	-	-
<b>County Executive</b>	804	140	-	3,542	579
<b>Finance Department</b>	14,062	2,195	661	31,823	41,685
<b>Printing &amp; Mail Services</b>	412	1,383	-	649	-
<b>Data Performance &amp; Analytics</b>	849	147	-	3,740	611
<b>Human Resources</b>	7,693	2,196	-	51,106	9,117
<b>Information Technology</b>	-	-	-	59,423	4,710
<b>County Treasurer</b>	2,647	8	72	481	135
<b>Corporation Counsel</b>	16,825	-	-	11,628	-
<b>Central Courts</b>	-	-	-	-	-
<b>Sheriff's Office</b>	-	-	-	-	-
<b>Total Allocated Costs</b>	<b>\$ 46,080</b>	<b>\$ 9,584</b>	<b>\$ 792</b>	<b>\$ 167,977</b>	<b>\$ 64,588</b>
<b>Rollforward Adjustment</b>	<b>(15,370)</b>	<b>7,409</b>	<b>(2,318)</b>	<b>(34,780)</b>	<b>4,592</b>
<b>Total Proposed Costs</b>	<b>\$ 30,710</b>	<b>\$ 16,992</b>	<b>\$ (1,526)</b>	<b>\$ 133,197</b>	<b>\$ 69,180</b>

**SUMMARY OF ALLOCATED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2020**

	Land Conservation	Lakeshores Library	Veterans Service	Medical Examiner	Courts & Judicial
Central Service Departments					
<b>Building Depreciation</b>	\$ -	\$ -	\$ 1,944	\$ 2,388	\$ -
<b>Equipment Depreciation</b>	-	-	-	-	-
<b>Insurance &amp; Employee Activity</b>	108	-	108	38	-
<b>Audit &amp; Consulting Services</b>	513	-	215	975	-
<b>Facilities Management</b>	-	-	325	400	-
<b>County Executive</b>	165	-	165	110	-
<b>Finance Department</b>	8,604	-	4,552	10,448	-
<b>Printing &amp; Mail Services</b>	506	-	350	218	-
<b>Data Performance &amp; Analytics</b>	175	-	175	116	-
<b>Human Resources</b>	2,605	-	2,605	1,108	-
<b>Information Technology</b>	9,420	-	19,603	23,888	-
<b>County Treasurer</b>	232	-	8	55	-
<b>Corporation Counsel</b>	1,039	1,910	-	6,418	21,742
<b>Central Courts</b>	-	-	-	-	2,978,615
<b>Sheriff's Office</b>	-	-	489	601	-
<b>Total Allocated Costs</b>	<b>\$ 23,367</b>	<b>\$ 1,910</b>	<b>\$ 30,539</b>	<b>\$ 46,763</b>	<b>\$ 3,000,357</b>
<b>Rollforward Adjustment</b>	<b>8,151</b>	<b>1,910</b>	<b>8,359</b>	<b>1,214</b>	<b>925,182</b>
<b>Total Proposed Costs</b>	<b>\$ 31,517</b>	<b>\$ 3,820</b>	<b>\$ 38,898</b>	<b>\$ 47,977</b>	<b>\$ 3,925,539</b>

**SUMMARY OF ALLOCATED COSTS  
 RACINE COUNTY, WISCONSIN  
 FISCAL YEAR 2020**

	<b>Other Departments</b>	<b>Total Allocated Costs</b>
Central Service Departments		
<b>Building Depreciation</b>	\$ 30,088	\$ 1,179,679
<b>Equipment Depreciation</b>	-	-
<b>Insurance &amp; Employee Activity</b>	5,453	114,069
<b>Audit &amp; Consulting Services</b>	6,693	68,029
<b>Facilities Management</b>	128,812	1,953,692
<b>County Executive</b>	1,243	110,798
<b>Finance Department</b>	120,373	755,538
<b>Printing &amp; Mail Services</b>	13,658	148,880
<b>Data Performance &amp; Analytics</b>	1,313	63,273
<b>Human Resources</b>	2,235	558,273
<b>Information Technology</b>	4,964	2,455,668
<b>County Treasurer</b>	18,839	35,313
<b>Corporation Counsel</b>	37,386	458,111
<b>Central Courts</b>	-	3,263,649
<b>Sheriff's Office</b>	164,989	559,674
<b>Total Allocated Costs</b>	<u>\$ 536,047</u>	<u>\$ 11,724,648</u>
<b>Rollforward Adjustment</b>	<u>71,721</u>	<u>(578,863)</u>
<b>Total Proposed Costs</b>	<u><u>\$ 607,768</u></u>	<u><u>\$ 11,145,785</u></u>



**SCHEDULE OF FIXED COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2020**

<u>Grantee Department</u>	<u>Final Costs 2020</u>	<u>Fixed Costs 2018</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward</u>
Child Support	\$ 593,623	\$ 739,459	\$ (145,836)	\$ 447,787
Human Services-Administration	420,306	601,191	(180,885)	239,420
Human Services-Economic Support	480,002	425,047	54,955	534,958
Human Services-Health Services	827,407	456,230	371,177	1,198,584
Human Services-Workforce Solutions	175,039	339,427	(164,388)	10,651
Human Services-Youth and Family	588,748	595,318	(6,570)	582,179
Human Services-Aging	333,654	165,667	167,987	501,640
Human Services-Detention Center	292,057	415,860	(123,803)	168,254
Communications	270,794	600,750	(329,956)	(59,162)
Jail	2,651,696	3,126,273	(474,577)	2,177,119
Jail Alternatives	45,654	9,453	36,201	81,856
Register of Deeds	279,093	204,664	74,429	353,522
County Clerk	157,446	123,907	33,539	190,986
District Attorney	245,203	193,817	51,386	296,590
Victim Witness	124,944	93,464	31,480	156,424
Victim Advocate	14,016	11,570	2,446	16,463
Emergency Management	104,495	71,208	33,287	137,781
Planning & Development Services	94,140	55,504	38,636	132,776
Harbor / Marina	50,957	44,162	6,795	57,752
UW Extension	47,370	72,130	(24,760)	22,609
Parks	46,080	61,450	(15,370)	30,710
Pritchard Park	9,584	2,175	7,409	16,992
Golf Courses	792	3,110	(2,318)	(1,526)
Highway	167,977	202,757	(34,780)	133,197
Highway Shop Operations	64,588	59,996	4,592	69,180
Land Conservation	23,367	15,216	8,151	31,517
Lakeshores Library	1,910	-	1,910	3,820
Veterans Service	30,539	22,180	8,359	38,898
Medical Examiner	46,763	45,549	1,214	47,977
Courts & Judicial	3,000,357	2,075,175	925,182	3,925,539
Other Departments	536,047	464,326	71,721	607,768
<b>Total</b>	<b>\$ 11,724,648</b>	<b>\$ 11,297,035</b>	<b>\$ 427,613</b>	<b>\$ 12,152,261</b>

**SCHEDULE OF DEPARTMENTAL COSTS  
RACINE COUNTY, WISCONSIN  
FISCAL YEAR 2020**

<u>Central Service Department</u>	<u>Expenditures</u>	<u>Cost Adjustments</u>	<u>Disallowed / Capitalized</u>	<u>Direct Billings</u>	<u>Total Allocated Costs</u>
Building Depreciation	\$ -	\$ 1,598,161	\$ -	\$ -	\$ 1,598,161
Equipment Depreciation	-	916,294	-	-	916,294
Insurance & Employee Activity	141,316	28,462	-	-	169,777
Audit & Consulting Services	-	99,285	-	-	99,285
Facilities Management	3,786,027	(822,415)	-	-	2,963,612
County Executive	879,472	(43,932)	(616,857)	-	218,683
Finance Department	1,271,735	(135,797)	-	-	1,135,939
Printing & Mail Services	485,268	(315,930)	(22,599)	-	146,739
Data Performance & Analytics	186,384	(11,187)	(2,631)	(80,060)	92,506
Human Resources	661,064	-	(1,055)	-	660,009
Information Technology	2,576,907	(94,105)	-	(20,877)	2,461,926
County Treasurer	492,644	(94,768)	(364,426)	-	33,450
Corporation Counsel	628,497	(971)	-	(73,535)	553,991
Central Courts	4,913,294	-	-	(4,391,027)	522,267
Sheriff's Office	20,167,296	-	(17,762,679)	(296,249)	2,108,368
less unallocated Incoming costs					(1,956,360)
<b>Total</b>	<b>\$ 36,189,905</b>	<b>\$ 1,123,098</b>	<b>\$ (18,770,247)</b>	<b>\$ (4,861,748)</b>	<b>\$ 11,724,648</b>

**SCHEDULE OF ALLOCATION BASIS  
 RACINE COUNTY, WISCONSIN  
 FISCAL YEAR 2020**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>
<b>1</b>	<b>Building Depreciation</b> Courthouse Law Enforcement Center Racine County Services Center (RCDKSC) Western Racine County Service Center (WRCS)	Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department
<b>2</b>	<b>Equipment Depreciation</b> Equipment Depreciation	Equipment Depreciation and Interest Expense by Department in 2020
<b>3</b>	<b>Insurance &amp; Employee Activity</b> Fire & Extended Insurance Employee Insurance Employee Activity	Usable Square Footage of Occupied Space by Departments not Billed Number of FTE, Including County Board and Contracted Employees Number of FTE, Including County Board
<b>4</b>	<b>Audit &amp; Consulting Services</b> General Audit Services Cost Allocation Plan	Total Accounts Payable Transactions Processed by Department During 2020 Central Service Functions Analyzed During Preparation of 2019 Indirect Cost Allocation Plan
<b>5</b>	<b>Buildings &amp; Facilities</b> Courthouse Law Enforcement Center Racine County Services Center (RCDKSC) Western Racine County Service Center (WRCS) Other Buildings	Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Direct Allocation to Benefiting Department
<b>6</b>	<b>County Executive</b> General Oversight Department Specific General Government	Number of FTE, Including County Board and Contracted Employees Time and Effort Analysis of Departmental Support FY2020 Unallocated
<b>7</b>	<b>Finance Department</b> Accounting & Budgets  Payroll  Purchasing Audit  Receipts	Number of Expenditure Transactions by Department During 2020 with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Parks, and Highway Payroll Disbursements During 2020 with Reduced Weighting Applied at 35% for Highway and Parks Purchase Orders by Department During 2020 Total Payroll, Accounts Payable, and General Receipt Transactions Processed by Department During 2020 Number of General Receipts Processed by Department During 2020
<b>7</b>	<b>Finance Department (continued)</b>	

**SCHEDULE OF ALLOCATION BASIS  
 RACINE COUNTY, WISCONSIN  
 FISCAL YEAR 2020**

<b>Department Number</b>	<b>Departmental Function</b>	<b>Allocation Base</b>
	Copier Pool Support Departmental Support	Copy Charges by Department During 2020 Direct Allocation to Benefiting Departments
<b>8</b>	<b>Printing &amp; Mail Services</b> Printing Services Postage/Mail	Printing Charges by Department During 2020 Postage Charges by Department During 2020
<b>9</b>	<b>Data &amp; Performance Analytics</b> Departmental Specific County-wide Projects General Government	Time/Effort Analysis by Benefiting Department for 2020 Number of FTE, Including County Board and Contracted Employees Unallocated
<b>10</b>	<b>Human Resources</b> Personnel Administration  Payroll Department Specific	Number of County FTEs and Contracted Employees (weighted at 30%) by Department Payroll Disbursements by Department During 2020 Direct Allocation to Benefiting Department(s)
<b>11</b>	<b>Information Technology</b> Computer Operations Child Support and Human Services Telephone Departmental Costs	Number of PC Devices by Department Direct Allocation to Benefiting Department During 2020 Number of Telecommunications Lines Supported by IS Direct Allocation to Benefiting Department
<b>12</b>	<b>County Treasurer</b> Receipts General Government	Number of General Receipts Processed by Department During 2020 Unallocated
<b>13</b>	<b>Corporation Counsel</b> Departmental Support	Time and Effort by Benefiting Department During 2020
<b>14</b>	<b>Central Courts</b> Child Support Central Courts Support	Direct Allocation to Benefiting Department Direct Allocation to Benefiting Department
<b>15</b>	<b>Sheriff's Office</b> Child Support Racine County Services Center (RCDKSC) Security Courthouse & Law Enforcement Security General Government	Direct Allocation to Benefiting Department Usable square footage by Benefiting Department Usable square footage by Benefiting Department Unallocated

**DEPARTMENT 1  
FISCAL 2020**

**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 \$221,246.29 was recorded for 2020 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 \$654,513.43 was recorded for 2020 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 2020 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 \$9,642.77 for 2020 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 2020**

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

Department: Building Depreciation

Functions:	Total	Courthouse	Law Enforcement Center	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)
<b>Cost Adjustments:</b>					
Building Depreciation	1,270,173.02	221,246.29	654,513.43	384,770.53	9,642.77
Interest Expense	327,988.00	25,595.79	287,269.36	13,496.35	1,626.50
<b>Total Cost Adjustments</b>	<b>\$ 1,598,161.02</b>	<b>\$ 246,842.08</b>	<b>\$ 941,782.79</b>	<b>\$ 398,266.88</b>	<b>\$ 11,269.27</b>
<b>Incoming Costs</b>					
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 1,598,161.02</b>	<b>\$ 246,842.08</b>	<b>\$ 941,782.79</b>	<b>\$ 398,266.88</b>	<b>\$ 11,269.27</b>
<b>2nd Allocation</b>					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	-	-	-	-	-
Audit & Consulting Services	662.79	102.37	390.58	165.17	4.67
Facilities Management	-	-	-	-	-
County Executive	-	-	-	-	-
Finance Department	-	-	-	-	-
Printing & Mail Services	-	-	-	-	-
Data Performance & Analytics	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Technology	-	-	-	-	-
County Treasurer	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
<b>Total 2nd Allocation</b>	<b>662.79</b>	<b>102.37</b>	<b>390.58</b>	<b>165.17</b>	<b>4.67</b>
<b>Total 2nd Tier Allocation</b>	<b>\$ 662.79</b>	<b>\$ 102.37</b>	<b>\$ 390.58</b>	<b>\$ 165.17</b>	<b>\$ 4.67</b>
Unallocated	-	-	-	-	-
Total Incoming Costs	662.79	102.37	390.58	165.17	4.67
<b>Total Allocated Cost</b>	<b>\$ 1,598,823.81</b>	<b>\$ 246,944.45</b>	<b>\$ 942,173.37</b>	<b>\$ 398,432.05</b>	<b>\$ 11,273.94</b>

**DEPARTMENT 1  
FISCAL 2020**

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

**Department:** Building Depreciation  
**Function:** Courthouse

Total 1st Tier Allocation	\$ 246,842.08
Total 2nd Tier Allocation	102.37
<b>Total Allocated Cost</b>	<b>\$ 246,944.45</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	1,359.50	1.75%	4,331.82	-	4,331.82	1.80	4,333.62
County Executive	635.25	0.82%	2,024.11	-	2,024.11	0.84	2,024.95
Finance Department	3,147.50	4.06%	10,028.99	-	10,028.99	4.16	10,033.14
Printing & Mail Services	1,246.50	1.61%	3,971.76	-	3,971.76	1.65	3,973.41
Data Performance & Analytics	138.10	0.18%	440.02	-	440.02	0.18	440.21
Human Resources	1,422.25	1.84%	4,531.76	-	4,531.76	1.88	4,533.64
Information Technology	6,035.50	7.79%	19,231.12	-	19,231.12	7.98	19,239.09
County Treasurer	1,302.50	1.68%	4,150.20	-	4,150.20	1.72	4,151.92
Corporation Counsel	642.15	0.83%	2,046.12	-	2,046.12	0.85	2,046.96
Central Courts	34,993.75	45.17%	111,501.76	-	111,501.76	46.24	111,548.00
Register of Deeds	5,901.00	7.62%	18,802.55	-	18,802.55	7.80	18,810.35
County Clerk	1,701.00	2.20%	5,419.95	-	5,419.95	2.25	5,422.20
District Attorney	5,964.50	7.70%	19,004.89	-	19,004.89	7.88	19,012.77
Victim Witness	3,302.50	4.26%	10,522.87	-	10,522.87	4.36	10,527.23
Victim Advocate	238.00	0.31%	758.35	-	758.35	0.31	758.66
Other Departments	9,439.00	12.18%	30,075.80	-	30,075.80	12.47	30,088.28
<b>Total</b>	<b>77,469.00</b>	<b>100.00%</b>	<b>\$ 246,842.08</b>	<b>\$ -</b>	<b>\$ 246,842.08</b>	<b>\$ 102.37</b>	<b>\$ 246,944.45</b>

**Allocation Basis:** Usable square footage by Benefiting Department

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

**DEPARTMENT 1  
FISCAL 2020**

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

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

Total 1st Tier Allocation	\$ 941,782.79
Total 2nd Tier Allocation	<u>390.58</u>
<b>Total Allocated Cost</b>	<b>\$ 942,173.37</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Central Courts	43,542.77	19.96%	187,967.68	-	187,967.68	77.95	188,045.63
Sheriff's Office	15,925.00	7.30%	68,745.86	-	68,745.86	28.51	68,774.37
Jail	156,146.50	71.57%	674,061.28	-	674,061.28	279.55	674,340.82
Jail Alternatives	550.00	0.25%	2,374.27	-	2,374.27	0.98	2,375.25
Emergency Management	2,000.00	0.92%	8,633.70	-	8,633.70	3.58	8,637.28
<b>Total</b>	<b>218,164.27</b>	<b>100.00%</b>	<b>\$ 941,782.79</b>	<b>\$ -</b>	<b>\$ 941,782.79</b>	<b>\$ 390.58</b>	<b>\$ 942,173.37</b>

**Allocation Basis:** Usable square footage by Benefiting Department

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



**DEPARTMENT 1  
FISCAL 2020**

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

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

Total 1st Tier Allocation	\$ 398,266.88
Total 2nd Tier Allocation	165.17
<b>Total Allocated Cost</b>	<b>\$ 398,432.05</b>

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Child Support	9,327.00	10.202%	40,631.74	-	40,631.74	16.85	40,648.59
Human Services-Administration	19,905.00	21.773%	86,713.29	-	86,713.29	35.96	86,749.25
Human Services-Economic Support	12,440.00	13.607%	54,193.08	-	54,193.08	22.48	54,215.56
Human Services-Health Services	8,664.00	9.477%	37,743.48	-	37,743.48	15.65	37,759.13
Human Services-Workforce Solutions	4,524.00	4.948%	19,708.16	-	19,708.16	8.17	19,716.33
Human Services-Youth and Family	12,315.00	13.470%	53,648.54	-	53,648.54	22.25	53,670.79
Human Services-Detention Center	23,253.00	25.435%	101,298.37	-	101,298.37	42.01	101,340.38
Veterans Service	446.00	0.488%	1,942.94	-	1,942.94	0.81	1,943.74
Medical Examiner	548.00	0.599%	2,387.28	-	2,387.28	0.99	2,388.27
<b>Total</b>	<b>91,422.00</b>	<b>100.00%</b>	<b>\$ 398,266.88</b>	<b>\$ -</b>	<b>\$ 398,266.88</b>	<b>\$ 165.17</b>	<b>\$ 398,432.05</b>

**Allocation Basis:** Usable square footage by Benefiting Department

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

**DEPARTMENT 1  
FISCAL 2020**

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

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

Total 1st Tier Allocation           \$ 11,269.27  
Total 2nd Tier Allocation            4.67  

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Total Allocated Cost                \$ 11,273.94

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Human Services-Administration	338.00	7.150%	805.80	-	805.80	0.33	806.13
Human Services-Economic Support	743.00	15.718%	1,771.33	-	1,771.33	0.73	1,772.06
Human Services-Health Services	338.00	7.150%	805.80	-	805.80	0.33	806.13
Human Services-Workforce Solutions	248.00	5.246%	591.24	-	591.24	0.25	591.48
Human Services-Youth and Family	833.00	17.622%	1,985.89	-	1,985.89	0.82	1,986.71
UW Extension	2,227.00	47.112%	5,309.22	-	5,309.22	2.20	5,311.42
<b>Total</b>	<b>4,727.00</b>	<b>100.00%</b>	<b>\$ 11,269.27</b>	<b>\$ -</b>	<b>\$ 11,269.27</b>	<b>\$ 4.67</b>	<b>\$ 11,273.94</b>

**Allocation Basis:** Usable square footage by Benefiting Department

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

**DEPARTMENT 1  
FISCAL 2020**

**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	-	-	-	-	-
Facilities Management	4,333.62	4,333.62	-	-	-
County Executive	2,024.95	2,024.95	-	-	-
Finance Department	10,033.14	10,033.14	-	-	-
Printing & Mail Services	3,973.41	3,973.41	-	-	-
Human Resources	4,533.64	4,533.64	-	-	-
Information Technology	19,239.09	19,239.09	-	-	-
County Treasurer	4,151.92	4,151.92	-	-	-
Corporation Counsel	2,046.96	2,046.96	-	-	-
Central Courts	299,593.64	111,548.00	188,045.63	-	-
Sheriff's Office	68,774.37	-	68,774.37	-	-
Child Support	40,648.59	-	-	40,648.59	-
Human Services-Administration	87,555.38	-	-	86,749.25	806.13
Human Services-Economic Support	55,987.62	-	-	54,215.56	1,772.06
Human Services-Health Services	38,565.26	-	-	37,759.13	806.13
Human Services-Workforce Solutions	20,307.82	-	-	19,716.33	591.48
Human Services-Youth and Family	55,657.50	-	-	53,670.79	1,986.71
Human Services-Aging	-	-	-	-	-
Human Services-Detention Center	101,340.38	-	-	101,340.38	-
Ridgewood Care Center	-	-	-	-	-
Communications	-	-	-	-	-
Jail	674,340.82	-	674,340.82	-	-
Jail Alternatives	2,375.25	-	2,375.25	-	-
Register of Deeds	18,810.35	18,810.35	-	-	-
County Clerk	5,422.20	5,422.20	-	-	-
District Attorney	19,012.77	19,012.77	-	-	-
Victim Witness	10,527.23	10,527.23	-	-	-
Victim Advocate	758.66	758.66	-	-	-
Emergency Management	8,637.28	-	8,637.28	-	-
Planning & Development Services	-	-	-	-	-
Harbor / Marina	-	-	-	-	-
UW Extension	5,311.42	-	-	-	5,311.42
Parks	-	-	-	-	-
Pritchard Park	-	-	-	-	-
Golf Courses	-	-	-	-	-
Highway	-	-	-	-	-
Highway Shop Operations	-	-	-	-	-
Land Conservation	-	-	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	1,943.74	-	-	1,943.74	-
Medical Examiner	1,943.74	-	-	1,943.74	-

DEPARTMENT 1  
FISCAL 2020

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	2,388.27	-	-	2,388.27	-
Other Departments	-	-	-	-	-
<b>Total</b>	<b>\$ 1,570,239.07</b>	<b>\$ 216,415.97</b>	<b>\$ 942,173.37</b>	<b>\$ 400,375.79</b>	<b>\$ 11,273.94</b>

**DEPARTMENT 2  
FISCAL 2020**

**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 \$907,181.52 was recorded as 2020 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 2020

RACINE COUNTY, WISCONSIN  
EQUIPMENT DEPRECIATION  
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
<b>Cost Adjustments:</b>		
Equipment Use Charge	907,181.52	907,181.52
Interest Expense	9,112.85	9,112.85
	<hr/>	<hr/>
<b>Total Cost Adjustments</b>	<b>\$ 916,294.37</b>	<b>\$ 916,294.37</b>
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	-	-
	<hr/>	<hr/>
Total 1st Allocation	-	-
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 916,294.37</b>	<b>\$ 916,294.37</b>
2nd Allocation		
Equipment Depreciation	-	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	165.70	165.70
Facilities Management	-	-
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	-	-
Data Performance & Analytics	-	-
Human Resources	-	-
Information Technology	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff's Office	-	-
Building Depreciation	-	-
	<hr/>	<hr/>
Total 2nd Allocation	165.70	165.70
<b>Total 2nd Tier Allocation</b>	<b>\$ 165.70</b>	<b>\$ 165.70</b>
Unallocated	-	-
Total Incoming Costs	165.70	165.70
<b>Total Allocated Cost</b>	<b>\$ 916,460.07</b>	<b>\$ 916,460.07</b>

**DEPARTMENT 2  
FISCAL 2020**

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

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

Total 1st Tier Allocation	\$ 916,294.37
Total 2nd Tier Allocation	165.70
<b>Total Allocated Cost</b>	<b>\$ 916,460.07</b>

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Facilities Management	75,639.50	8.25%	75,639.50	-	75,639.50	13.68	75,653.18
Printing & Mail Services	8,975.78	0.98%	8,975.78	-	8,975.78	1.62	8,977.40
Information Technology	239,243.66	26.11%	239,243.66	-	239,243.66	43.26	239,286.92
Central Courts	20,737.40	2.26%	20,737.40	-	20,737.40	3.75	20,741.15
Sheriff's Office	571,698.03	62.39%	571,698.03	-	571,698.03	103.38	571,801.41
<b>Total</b>	<b>916,294.37</b>	<b>100.00%</b>	<b>\$ 916,294.37</b>	<b>\$ -</b>	<b>\$ 916,294.37</b>	<b>\$ 165.70</b>	<b>\$ 916,460.07</b>

**Allocation Basis:** Equipment Depreciation and Interest Expense by Department in 2020

**Allocation Source:** County Financial Records and Reports

DEPARTMENT 2  
FISCAL 2020

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	-	-
Facilities Management	<b>75,653.18</b>	75,653.18
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	<b>8,977.40</b>	8,977.40
Human Resources	-	-
Information Technology	<b>239,286.92</b>	239,286.92
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	<b>20,741.15</b>	20,741.15
Sheriff's Office	<b>571,801.41</b>	571,801.41
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 2020

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	-	-
<b>Total</b>	<b>\$ 916,460.07</b>	<b>\$ 916,460.07</b>

**DEPARTMENT 3  
FISCAL 2020**

**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 2020.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 3  
FISCAL 2020**

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

**Department: Insurance & Employee Activity**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Fire &amp; Extended Insurance</b>	<b>Employee Insurance</b>	<b>Employee Activity</b>
<b>Expenditures:</b>					
Insurance - Employee	1,736.00	-	-	1,736.00	-
Insurance - Fire & Extended	139,579.52	-	139,579.52	-	-
<b>Total Expenditures</b>	<b>\$ 141,315.52</b>	<b>\$ -</b>	<b>\$ 139,579.52</b>	<b>\$ 1,736.00</b>	<b>\$ -</b>
<b>Cost Adjustments:</b>					
Employee Activity Fees	(1,050.00)	-	-	-	(1,050.00)
Vending Machine Revenue	(4,912.48)	-	-	-	(4,912.48)
Employee Activity Expenses	34,424.10	-	-	-	34,424.10
<b>Total Cost Adjustments</b>	<b>\$ 28,461.62</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 28,461.62</b>
Disallowed / Capitalized	-	-	-	-	-
General & Administrative Allocation	-	-	-	-	-
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 169,777.14</b>	<b>\$ -</b>	<b>\$ 139,579.52</b>	<b>\$ 1,736.00</b>	<b>\$ 28,461.62</b>
<b>2nd Allocation</b>					
Insurance & Employee Activity	-	-	-	-	-
Audit & Consulting Services	975.22	-	774.56	9.63	191.03
Facilities Management	-	-	-	-	-
County Executive	-	-	-	-	-
Finance Department	4,196.89	-	3,333.34	41.46	822.09
Printing & Mail Services	-	-	-	-	-
Data Performance & Analytics	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Technology	-	-	-	-	-
County Treasurer	83.21	-	66.09	0.82	16.30
Corporation Counsel	3,431.31	-	2,725.29	33.90	672.13
Central Courts	-	-	-	-	-

DEPARTMENT 3  
FISCAL 2020

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	8,686.63	-	6,899.27	85.81	1,701.55
<b>Total 2nd Tier Allocation</b>	<b>\$ 8,686.63</b>	<b>\$ -</b>	<b>\$ 6,899.27</b>	<b>\$ 85.81</b>	<b>\$ 1,701.55</b>
Unallocated	-	-	-	-	-
Total Incoming Costs	8,686.63	-	6,899.27	85.81	1,701.55
<b>Total Allocated Cost</b>	<b><u>\$ 178,463.77</u></b>	<b><u>\$ -</u></b>	<b><u>\$ 146,478.79</u></b>	<b><u>\$ 1,821.81</u></b>	<b><u>\$ 30,163.17</u></b>

**DEPARTMENT 3  
FISCAL 2020**

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

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

Total 1st Tier Allocation	\$ 139,579.52
Total 2nd Tier Allocation	6,899.27
<b>Total Allocated Cost</b>	<b>\$ 146,478.79</b>

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Facilities Management	1,359.50	0.46%	641.87	-	641.87	31.73	673.60
County Executive	635.25	0.21%	299.93	-	299.93	14.82	314.75
Finance Department	3,147.50	1.06%	1,486.05	-	1,486.05	73.45	1,559.51
Printing & Mail Services	1,246.50	0.42%	588.52	-	588.52	29.09	617.61
Data Performance & Analytics	138.10	0.05%	65.20	-	65.20	3.22	68.43
Human Resources	1,422.25	0.48%	671.50	-	671.50	33.19	704.69
Information Technology	6,035.50	2.04%	2,849.59	-	2,849.59	140.85	2,990.44
County Treasurer	1,302.50	0.44%	614.96	-	614.96	30.40	645.36
Corporation Counsel	642.15	0.22%	303.18	-	303.18	14.99	318.17
Central Courts	78,536.52	26.57%	37,080.03	-	37,080.03	1,832.83	38,912.85
Sheriff's Office	15,925.00	5.39%	7,518.79	-	7,518.79	371.65	7,890.43
Jail	156,146.50	52.82%	73,722.60	-	73,722.60	3,644.03	77,366.63
Jail Alternatives	550.00	0.19%	259.68	-	259.68	12.84	272.51
Register of Deeds	5,901.00	2.00%	2,786.08	-	2,786.08	137.71	2,923.80
County Clerk	1,701.00	0.58%	803.11	-	803.11	39.70	842.80
District Attorney	5,964.50	2.02%	2,816.06	-	2,816.06	139.20	2,955.26
Victim Witness	3,302.50	1.12%	1,559.23	-	1,559.23	77.07	1,636.31
Victim Advocate	238.00	0.08%	112.37	-	112.37	5.55	117.92
Emergency Management	2,000.00	0.68%	944.27	-	944.27	46.67	990.95
Other Departments	9,439.00	3.19%	4,456.50	-	4,456.50	220.28	4,676.79
<b>Total</b>	<b>295,633.27</b>	<b>100.00%</b>	<b>\$ 139,579.52</b>	<b>\$ -</b>	<b>\$ 139,579.52</b>	<b>\$ 6,899.27</b>	<b>\$ 146,478.79</b>

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

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

DEPARTMENT 3  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
INSURANCE & EMPLOYEE ACTIVITY  
FUNCTIONAL COST ALLOCATIONS

Department: Insurance & Employee Activity  
Function: Employee Insurance

Total 1st Tier Allocation	\$ 1,736.00
Total 2nd Tier Allocation	85.81
<b>Total Allocated Cost</b>	<b>\$ 1,821.81</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	15.500	1.42%	24.63	-	24.63	1.22	25.85
County Executive	4.400	0.40%	6.99	-	6.99	0.35	7.34
Finance Department	13.000	1.19%	20.66	-	20.66	1.02	21.68
Printing & Mail Services	2.000	0.18%	3.18	-	3.18	0.16	3.34
Data Performance & Analytics	2.000	0.18%	3.18	-	3.18	0.16	3.34
Human Resources	5.000	0.46%	7.95	-	7.95	0.39	8.34
Information Technology	18.700	1.71%	29.72	-	29.72	1.47	31.19
County Treasurer	5.000	0.46%	7.95	-	7.95	0.39	8.34
Corporation Counsel	4.650	0.43%	7.39	-	7.39	0.37	7.76
Central Courts	49.485	4.53%	78.64	-	78.64	3.89	82.53
Sheriff's Office	176.600	16.17%	280.65	-	280.65	13.87	294.53
Child Support	32.150	2.94%	51.09	-	51.09	2.53	53.62
Human Services-Administration	18.050	1.65%	28.69	-	28.69	1.42	30.10
Human Services-Economic Support	66.500	6.09%	105.68	-	105.68	5.22	110.91
Human Services-Health Services	134.800	12.34%	214.23	-	214.23	10.59	224.81
Human Services-Workforce Solutions	9.750	0.89%	15.49	-	15.49	0.77	16.26
Human Services-Youth and Family	68.750	6.29%	109.26	-	109.26	5.40	114.66
Human Services-Aging	44.260	4.05%	70.34	-	70.34	3.48	73.82
Human Services-Detention Center	48.200	4.41%	76.60	-	76.60	3.79	80.39
Communications	53.000	4.85%	84.23	-	84.23	4.16	88.39
Jail	142.500	13.05%	226.46	-	226.46	11.19	237.66
Register of Deeds	8.000	0.73%	12.71	-	12.71	0.63	13.34
County Clerk	4.250	0.39%	6.75	-	6.75	0.33	7.09
District Attorney	13.125	1.20%	20.86	-	20.86	1.03	21.89
Victim Witness	6.000	0.55%	9.54	-	9.54	0.47	10.01
Victim Advocate	1.700	0.16%	2.70	-	2.70	0.13	2.84
Emergency Management	1.000	0.09%	1.59	-	1.59	0.08	1.67
Planning & Development Services	7.900	0.72%	12.55	-	12.55	0.62	13.18
Harbor / Marina	8.710	0.80%	13.84	-	13.84	0.68	14.53
UW Extension	5.000	0.46%	7.95	-	7.95	0.39	8.34
Parks	14.580	1.33%	23.17	-	23.17	1.15	24.32
Pritchard Park	2.530	0.23%	4.02	-	4.02	0.20	4.22
Highway	64.227	5.88%	102.07	-	102.07	5.05	107.12
Highway Shop Operations	10.500	0.96%	16.69	-	16.69	0.82	17.51
Land Conservation	3.000	0.27%	4.77	-	4.77	0.24	5.00
Veterans Service	3.000	0.27%	4.77	-	4.77	0.24	5.00
Medical Examiner	2.000	0.18%	3.18	-	3.18	0.16	3.34
Other Departments	22.550	2.06%	35.84	-	35.84	1.77	37.61
<b>Total</b>	<b>1,092.367</b>	<b>100.00%</b>	<b>\$ 1,736.00</b>	<b>\$ -</b>	<b>\$ 1,736.00</b>	<b>\$ 85.81</b>	<b>\$ 1,821.81</b>

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

Allocation Source: County Financial and Human Resources Records



**DEPARTMENT 3  
FISCAL 2020**

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

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

Total 1st Tier Allocation \$ 28,461.62  
Total 2nd Tier Allocation 1,701.55  
**Total Allocated Cost \$ 30,163.17**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	15.000	1.70%	484.93	-	484.93	28.99	513.92
County Executive	3.900	0.44%	126.08	-	126.08	7.54	133.62
Finance Department	13.000	1.48%	420.27	-	420.27	25.13	445.40
Data Performance & Analytics	2.000	0.23%	64.66	-	64.66	3.87	68.52
Human Resources	5.000	0.57%	161.64	-	161.64	9.66	171.31
Information Technology	13.700	1.56%	442.90	-	442.90	26.48	469.38
County Treasurer	5.000	0.57%	161.64	-	161.64	9.66	171.31
Corporation Counsel	4.650	0.53%	150.33	-	150.33	8.99	159.32
Central Courts	37.400	4.25%	1,209.10	-	1,209.10	72.28	1,281.38
Sheriff's Office	169.000	19.20%	5,463.57	-	5,463.57	326.63	5,790.20
Child Support	25.550	2.90%	826.00	-	826.00	49.38	875.38
Human Services-Administration	13.300	1.51%	429.97	-	429.97	25.71	455.68
Human Services-Economic Support	56.000	6.36%	1,810.41	-	1,810.41	108.23	1,918.65
Human Services-Health Services	97.100	11.03%	3,139.13	-	3,139.13	187.67	3,326.79
Human Services-Workforce Solutions	4.000	0.45%	129.32	-	129.32	7.73	137.05
Human Services-Youth and Family	50.000	5.68%	1,616.44	-	1,616.44	96.64	1,713.08
Human Services-Aging	9.000	1.02%	290.96	-	290.96	17.39	308.35
Human Services-Detention Center	45.000	5.11%	1,454.80	-	1,454.80	86.97	1,541.77
Communications	53.000	6.02%	1,713.43	-	1,713.43	102.44	1,815.86
Jail	114.000	12.95%	3,685.48	-	3,685.48	220.33	3,905.81
Register of Deeds	7.000	0.80%	226.30	-	226.30	13.53	239.83
County Clerk	4.250	0.48%	137.40	-	137.40	8.21	145.61
District Attorney	13.000	1.48%	420.27	-	420.27	25.13	445.40
Victim Witness	6.000	0.68%	193.97	-	193.97	11.60	205.57
Victim Advocate	1.700	0.19%	54.96	-	54.96	3.29	58.24
Emergency Management	1.000	0.11%	32.33	-	32.33	1.93	34.26
Planning & Development Services	6.700	0.76%	216.60	-	216.60	12.95	229.55
Parks	6.700	0.76%	216.60	-	216.60	12.95	229.55
Pritchard Park	2.530	0.29%	81.79	-	81.79	4.89	86.68
Highway	56.850	6.46%	1,837.89	-	1,837.89	109.88	1,947.77
Highway Shop Operations	10.500	1.19%	339.45	-	339.45	20.29	359.75
Land Conservation	3.000	0.34%	96.99	-	96.99	5.80	102.78
Veterans Service	3.000	0.34%	96.99	-	96.99	5.80	102.78
Medical Examiner	1.000	0.11%	32.33	-	32.33	1.93	34.26
Other Departments	21.550	2.45%	696.69	-	696.69	41.65	738.34
<b>Total</b>	<b>880.380</b>	<b>100.00%</b>	<b>\$ 28,461.62</b>	<b>\$ -</b>	<b>\$ 28,461.62</b>	<b>\$ 1,701.55</b>	<b>\$ 30,163.17</b>

**Allocation Basis:** Number of FTE, Including County Board

**Allocation Source:** County Financial and Human Resources Records



**DEPARTMENT 3  
FISCAL 2020**

**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	-	-	-	-
Facilities Management	<b>1,213.37</b>	673.60	25.85	513.92
County Executive	<b>455.71</b>	314.75	7.34	133.62
Finance Department	<b>2,026.59</b>	1,559.51	21.68	445.40
Printing & Mail Services	<b>620.94</b>	617.61	3.34	-
Human Resources	<b>884.34</b>	704.69	8.34	171.31
Information Technology	<b>3,491.01</b>	2,990.44	31.19	469.38
County Treasurer	<b>825.00</b>	645.36	8.34	171.31
Corporation Counsel	<b>485.24</b>	318.17	7.76	159.32
Central Courts	<b>40,276.77</b>	38,912.85	82.53	1,281.38
Sheriff's Office	<b>13,975.16</b>	7,890.43	294.53	5,790.20
Child Support	<b>929.00</b>	-	53.62	875.38
Human Services-Administration	<b>485.78</b>	-	30.10	455.68
Human Services-Economic Support	<b>2,029.55</b>	-	110.91	1,918.65
Human Services-Health Services	<b>3,551.61</b>	-	224.81	3,326.79
Human Services-Workforce Solutions	<b>153.31</b>	-	16.26	137.05
Human Services-Youth and Family	<b>1,827.74</b>	-	114.66	1,713.08
Human Services-Aging	<b>382.17</b>	-	73.82	308.35
Human Services-Detention Center	<b>1,622.16</b>	-	80.39	1,541.77
Ridgewood Care Center	-	-	-	-
Communications	<b>1,904.25</b>	-	88.39	1,815.86
Jail	<b>81,510.10</b>	77,366.63	237.66	3,905.81
Jail Alternatives	<b>272.51</b>	272.51	-	-
Register of Deeds	<b>3,176.97</b>	2,923.80	13.34	239.83
County Clerk	<b>995.50</b>	842.80	7.09	145.61
District Attorney	<b>3,422.55</b>	2,955.26	21.89	445.40
Victim Witness	<b>1,851.88</b>	1,636.31	10.01	205.57
Victim Advocate	<b>179.00</b>	117.92	2.84	58.24
Emergency Management	<b>1,026.88</b>	990.95	1.67	34.26
Planning & Development Services	<b>242.73</b>	-	13.18	229.55
Harbor / Marina	<b>14.53</b>	-	14.53	-
UW Extension	<b>8.34</b>	-	8.34	-
Parks	<b>253.87</b>	-	24.32	229.55
Pritchard Park	<b>90.90</b>	-	4.22	86.68



**DEPARTMENT 3  
FISCAL 2020**

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

**Department: Insurance & Employee Activity**

<b>Grantee Department</b>	<b>Total</b>	<b>Fire &amp; Extended Insurance</b>	<b>Employee Insurance</b>	<b>Employee Activity</b>
Golf Courses	-	-	-	-
Highway	<b>2,054.88</b>	-	107.12	1,947.77
Highway Shop Operations	<b>377.26</b>	-	17.51	359.75
Land Conservation	<b>107.79</b>	-	5.00	102.78
Lakeshores Library	-	-	-	-
Veterans Service	<b>107.79</b>	-	5.00	102.78
Medical Examiner	<b>37.60</b>	-	3.34	34.26
Courts & Judicial	-	-	-	-
Other Departments	<b>5,452.73</b>	4,676.79	37.61	738.34
<b>Total</b>	<b>\$ 178,323.48</b>	<b>\$ 146,410.37</b>	<b>\$ 1,818.47</b>	<b>\$ 30,094.64</b>

**DEPARTMENT 4  
FISCAL 2020**

**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 2020.

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 2019 plan that was prepared during 2020.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4  
FISCAL 2020

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

Department: Audit & Consulting Services

Functions:	Total	General & Administrative	General Audit Services	Cost Allocation Plan
<b>Cost Adjustments</b>				
Indirect Cost Allocation Plan	7,125.00	-	-	7,125.00
Audit Services	92,160.00	-	92,160.00	-
<b>Total Cost Adjustments</b>	<b>\$ 99,285.00</b>	<b>\$ -</b>	<b>\$ 92,160.00</b>	<b>\$ 7,125.00</b>
Disallowed / Capitalized	-	-	-	-
General & Administrative Allocation	-	-	-	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
<b>Total 1st Allocation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 99,285.00</b>	<b>\$ -</b>	<b>\$ 92,160.00</b>	<b>\$ 7,125.00</b>
<b>2nd Allocation</b>				
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	331.40	-	307.61	23.78
Facilities Management	-	-	-	-
County Executive	-	-	-	-
Finance Department	-	-	-	-
Printing & Mail Services	-	-	-	-
Data Performance & Analytics	-	-	-	-
Human Resources	-	-	-	-
Information Technology	-	-	-	-
County Treasurer	-	-	-	-
Corporation Counsel	2,798.25	-	2,597.44	200.81
Central Courts	-	-	-	-

DEPARTMENT 4  
FISCAL 2020

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

Department: Audit & Consulting Services

Functions:	Total	General & Administrative	General Audit Services	Cost Allocation Plan
Sheriff's Office	-	-	-	-
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 2nd Allocation	3,129.65	-	2,905.06	224.59
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 3,129.65</b>	<b>\$ -</b>	<b>\$ 2,905.06</b>	<b>\$ 224.59</b>
Total Incoming Costs	3,129.65	-	2,905.06	224.59
<b>Total Allocated Cost</b>	<b>\$ 102,414.65</b>	<b>\$ -</b>	<b>\$ 95,065.06</b>	<b>\$ 7,349.59</b>

**DEPARTMENT 4  
FISCAL 2020**

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

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

Total 1st Tier Allocation	\$ 92,160.00
Total 2nd Tier Allocation	2,905.06
<b>Total Allocated Cost</b>	<b>\$ 95,065.06</b>

<u>Grantee Department</u>	<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>
Insurance & Employee Activity	174.00	0.52%	478.13	-	478.13	-	478.13
Facilities Management	1,761.00	5.25%	4,838.96	-	4,838.96	153.33	4,992.28
County Executive	187.00	0.56%	513.85	-	513.85	16.28	530.13
Finance Department	175.00	0.52%	480.87	-	480.87	15.24	496.11
Printing & Mail Services	203.00	0.61%	557.81	-	557.81	17.68	575.49
Data Performance & Analytics	31.00	0.09%	85.18	-	85.18	2.70	87.88
Human Resources	122.00	0.36%	335.24	-	335.24	10.62	345.86
Information Technology	350.00	1.04%	961.75	-	961.75	30.47	992.22
County Treasurer	158.00	0.47%	434.16	-	434.16	13.76	447.92
Corporation Counsel	108.00	0.32%	296.77	-	296.77	9.40	306.17
Central Courts	3,677.00	10.96%	10,103.83	-	10,103.83	320.15	10,423.98
Sheriff's Office	2,596.00	7.74%	7,133.41	-	7,133.41	226.03	7,359.44
Child Support	201.00	0.60%	552.32	-	552.32	17.50	569.82
Human Services-Administration	425.00	1.27%	1,167.83	-	1,167.83	37.00	1,204.84
Human Services-Economic Support	416.25	1.24%	1,143.79	-	1,143.79	36.24	1,180.03
Human Services-Health Services	2,368.50	7.06%	6,508.27	-	6,508.27	206.22	6,714.50
Human Services-Workforce Solutions	516.75	1.54%	1,419.95	-	1,419.95	44.99	1,464.94
Human Services-Youth and Family	7,329.30	21.85%	20,139.79	-	20,139.79	638.15	20,777.94
Human Services-Aging	1,425.50	4.25%	3,917.05	-	3,917.05	124.12	4,041.17
Human Services-Detention Center	361.70	1.08%	993.90	-	993.90	31.49	1,025.39
Communications	358.00	1.07%	983.73	-	983.73	31.17	1,014.90
Jail	729.00	2.17%	2,003.18	-	2,003.18	63.47	2,066.65
Jail Alternatives	270.00	0.81%	741.92	-	741.92	23.51	765.43
Register of Deeds	139.00	0.41%	381.95	-	381.95	12.10	394.05
County Clerk	142.00	0.42%	390.19	-	390.19	12.36	402.56
District Attorney	353.00	1.05%	969.99	-	969.99	30.74	1,000.72
Victim Witness	26.00	0.08%	71.44	-	71.44	2.26	73.71
Victim Advocate	89.00	0.27%	244.56	-	244.56	7.75	252.31
Emergency Management	76.00	0.23%	208.84	-	208.84	6.62	215.45
Planning & Development Services	227.00	0.68%	623.76	-	623.76	19.76	643.53
Harbor / Marina	552.00	1.65%	1,516.81	-	1,516.81	48.06	1,564.87
UW Extension	102.00	0.30%	280.28	-	280.28	8.88	289.16
Parks	894.00	2.67%	2,456.57	-	2,456.57	77.84	2,534.41
Pritchard Park	167.00	0.50%	458.89	-	458.89	14.54	473.43
Golf Courses	21.00	0.06%	57.70	-	57.70	1.83	59.53
Highway	1,245.00	3.71%	3,421.07	-	3,421.07	108.40	3,529.47
Highway Shop Operations	2,601.00	7.76%	7,147.15	-	7,147.15	226.47	7,373.61
Land Conservation	181.00	0.54%	497.36	-	497.36	15.76	513.12
Veterans Service	76.00	0.23%	208.84	-	208.84	6.62	215.45



DEPARTMENT 4  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
AUDIT & CONSULTING SERVICES  
FUNCTIONAL COST ALLOCATIONS

Department: Audit & Consulting Services  
Function: General Audit Services

Total 1st Tier Allocation \$ 92,160.00  
Total 2nd Tier Allocation 2,905.06  
Total Allocated Cost \$ 95,065.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Medical Examiner	344.00	1.03%	945.26	-	945.26	29.95	975.21
Other Departments	2,361.00	7.04%	6,487.66	-	6,487.66	205.57	6,693.23
<b>Total</b>	<b>33,539.00</b>	<b>100.00%</b>	<b>\$ 92,160.00</b>	<b>\$ -</b>	<b>\$ 92,160.00</b>	<b>\$ 2,905.06</b>	<b>\$ 95,065.06</b>

Allocation Basis: Total Accounts Payable Transactions Processed by Department During 2020

Allocation Source: Finance Department Records & Reports

**DEPARTMENT 4  
FISCAL 2020**

**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	224.59
<b>Total Allocated Cost</b>	<b>\$ 7,349.59</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Building Depreciation	4	9.30%	662.79	-	662.79	-	662.79
Equipment Depreciation	1	2.33%	165.70	-	165.70	-	165.70
Insurance & Employee Activity	3	6.98%	497.09	-	497.09	-	497.09
Audit & Consulting Services	2	4.65%	331.40	-	331.40	-	331.40
Facilities Management	5	11.63%	828.49	-	828.49	34.03	862.52
County Executive	3	6.98%	497.09	-	497.09	20.42	517.51
Finance Department	7	16.28%	1,159.88	-	1,159.88	47.64	1,207.52
Printing & Mail Services	2	4.65%	331.40	-	331.40	13.61	345.01
Human Resources	3	6.98%	497.09	-	497.09	20.42	517.51
Information Technology	4	9.30%	662.79	-	662.79	27.22	690.01
County Treasurer	2	4.65%	331.40	-	331.40	13.61	345.01
Corporation Counsel	1	2.33%	165.70	-	165.70	6.81	172.50
Central Courts	2	4.65%	331.40	-	331.40	13.61	345.01
Sheriff's Office	4	9.30%	662.79	-	662.79	27.22	690.01
<b>Total</b>	<b>43</b>	<b>100.00%</b>	<b>\$ 7,125.00</b>	<b>\$ -</b>	<b>\$ 7,125.00</b>	<b>\$ 224.59</b>	<b>\$ 7,349.59</b>

**Allocation Basis:** Central Service Functions Analyzed During Preparation of 2019 Indirect Cost Allocation Plan

**Allocation Source:** 2019 Central Services Cost Allocation Plan Prepared During 2020

**DEPARTMENT 4  
FISCAL 2020**

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

**Department: Audit & Consulting Services**

<b>Grantee Department</b>	<b>Total</b>	<b>General Audit Services</b>	<b>Cost Allocation Plan</b>
Building Depreciation	<b>662.79</b>	-	662.79
Equipment Depreciation	<b>165.70</b>	-	165.70
Audit & Consulting Services	<b>331.40</b>	-	331.40
Facilities Management	<b>5,854.80</b>	4,992.28	862.52
County Executive	<b>1,047.64</b>	530.13	517.51
Finance Department	<b>1,703.63</b>	496.11	1,207.52
Printing & Mail Services	<b>920.49</b>	575.49	345.01
Human Resources	<b>863.37</b>	345.86	517.51
Information Technology	<b>1,682.23</b>	992.22	690.01
County Treasurer	<b>792.92</b>	447.92	345.01
Corporation Counsel	<b>478.67</b>	306.17	172.50
Central Courts	<b>10,768.99</b>	10,423.98	345.01
Sheriff's Office	<b>8,049.45</b>	7,359.44	690.01
Child Support	<b>569.82</b>	569.82	-
Human Services-Administration	<b>1,204.84</b>	1,204.84	-
Human Services-Economic Support	<b>1,180.03</b>	1,180.03	-
Human Services-Health Services	<b>6,714.50</b>	6,714.50	-
Human Services-Workforce Solutions	<b>1,464.94</b>	1,464.94	-
Human Services-Youth and Family	<b>20,777.94</b>	20,777.94	-
Human Services-Aging	<b>4,041.17</b>	4,041.17	-
Human Services-Detention Center	<b>1,025.39</b>	1,025.39	-
Ridgewood Care Center	-	-	-
Communications	<b>1,014.90</b>	1,014.90	-
Jail	<b>2,066.65</b>	2,066.65	-
Jail Alternatives	<b>765.43</b>	765.43	-
Register of Deeds	<b>394.05</b>	394.05	-
County Clerk	<b>402.56</b>	402.56	-
District Attorney	<b>1,000.72</b>	1,000.72	-
Victim Witness	<b>73.71</b>	73.71	-
Victim Advocate	<b>252.31</b>	252.31	-
Emergency Management	<b>215.45</b>	215.45	-
Planning & Development Services	<b>643.53</b>	643.53	-
Harbor / Marina	<b>1,564.87</b>	1,564.87	-
UW Extension	<b>289.16</b>	289.16	-



DEPARTMENT 4  
FISCAL 2020

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	2,534.41	2,534.41	-
Pritchard Park	473.43	473.43	-
Golf Courses	59.53	59.53	-
Highway	3,529.47	3,529.47	-
Highway Shop Operations	7,373.61	7,373.61	-
Land Conservation	513.12	513.12	-
Lakeshores Library	-	-	-
Veterans Service	215.45	215.45	-
Medical Examiner	975.21	975.21	-
Courts & Judicial	-	-	-
Other Departments	6,693.23	6,693.23	-
<b>Total</b>	<b>\$ 101,351.55</b>	<b>\$ 94,499.05</b>	<b>\$ 6,852.50</b>

**DEPARTMENT 5  
FISCAL 2020**

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

Racine County's 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.

Note: In 2020, the County received reimbursement for a portion of expenses associated with operations necessary to respond to the COVID-19 pandemic. The County created a separate revenue account to record the amount of reimbursed expenses. This revenue is offset against allocated amounts.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 5  
FISCAL 2020**

**RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION**

**Department: Facilities Management**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Courthouse</b>	<b>Law Enforcement Center</b>
Expenditures:				
Salaries & Wages	930,366.27	297,810.24	181,049.28	331,675.58
Fringe Benefits	340,849.79	109,106.02	66,329.37	121,512.95
C/S Alarm Monitoring	468.00	-	-	-
Temporary Help	43,126.21	-	21,563.11	21,563.10
Fire Protection/Inspection	9,142.53	-	2,110.49	4,748.19
Preventive Repair/Safety	73,092.72	-	22,087.27	37,968.79
Building Repairs	270,408.05	-	75,573.92	170,915.31
Rent	62,680.02	-	-	-
Grounds Maintenance	2,923.72	-	2,906.41	5.77
Snow Removal	40,755.25	-	11,502.25	9,728.77
Waste Disposal	19,782.40	-	3,592.68	8,469.28
Recycling	1,216.01	-	1,216.01	-
Janitorial	140,040.00	-	81,198.00	48,521.40
Pest Control	2,818.00	-	-	815.00
Water/Sewage	98,977.85	-	3,352.29	84,281.89
Sanitary Sewer	123,774.60	-	3,038.84	112,698.04
Stormwater	21,820.54	-	1,995.50	4,939.66
Maintenance Agreements	4,219.00	-	-	-
M/C Generator LEC E Wing	3,010.00	-	-	3,010.00
M/C Generator RCDKSC	1,761.00	-	-	-
MC UPS Testing	4,219.00	-	-	4,219.00
Building Automation	277,586.03	-	16,018.40	168,959.60
Building Patrol	7,162.50	-	3,581.25	-
Elevators	67,870.32	-	25,977.60	33,092.40
Telephone	7,955.81	-	7,620.97	167.44
Public Liability Expense	9,333.20	-	4,311.07	3,684.54
Advertising	500.00	-	500.00	-
Travel/Mileage	3,721.10	-	2,827.92	-
Training	2,299.16	-	2,299.16	-
Office Supplies	1,697.12	-	1,697.12	-
Copy Cost	1,302.44	-	1,302.44	-
Printing	57.96	-	57.96	-
Publications	670.99	-	670.99	-
Postage	59.79	-	59.79	-
Dues	210.13	-	210.13	-
Supplies-Janitorial	35,670.33	-	12,499.97	6,981.76
Supplies-Maintenance	15,130.40	-	11,367.52	3,632.21

DEPARTMENT 5  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities Management

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Uniforms	2,964.34	-	648.68	1,795.04
Equipment	6,440.01	-	577.87	5,862.14
Equip - ID Badges	1,894.00	1,894.00	-	-
Mat-Defibrillators	301.19	301.19	-	-
Mat-ID Badges	769.44	769.44	-	-
Natural Gas	137,442.17	-	29,553.61	61,741.75
Electric	998,596.27	-	217,596.00	452,399.25
Electric-Beaumont Tower	6,703.23	-	-	-
Propane	3,089.81	-	-	-
Propane-Beaumont Tower	370.00	-	-	-
Fuel Oil	587.47	-	-	-
Incidental Labor	190.81	-	190.81	-
<b>Total Expenditures</b>	<b>\$ 3,786,026.98</b>	<b>\$ 409,880.89</b>	<b>\$ 817,084.68</b>	<b>\$ 1,703,388.86</b>
Disallowed / Capitalized	-	-	-	-
<b>Cost Adjustments:</b>				
Vandalism Reimbursement	(591.01)	-	-	(591.01)
WI Department of Administration	(13,266.87)	-	(13,266.87)	-
Rent of County Property	(781,425.44)	-	-	-
Vending Machine Revenue	(1,637.48)	(1,637.48)	-	-
Donations	(4,751.25)	(4,751.25)	-	-
Miscellaneous Revenue	(20,743.10)	(20,743.10)	-	-
<b>Total Cost Adjustments</b>	<b>\$ (822,415.15)</b>	<b>\$ (27,131.83)</b>	<b>\$ (13,266.87)</b>	<b>\$ (591.01)</b>
General & Administrative Allocation	0.00	(382,749.06)	109,549.89	200,691.34
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	4,331.82	-	1,048.37	2,185.56
Equipment Depreciation	75,639.50	23,865.67	30,686.59	21,087.24
Insurance & Employee Activity	1,151.44	-	278.67	580.94
Audit & Consulting Services	5,667.44	-	1,371.62	2,859.43

DEPARTMENT 5  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Facilities Management

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Total 1st Allocation	86,790.20	23,865.67	33,385.25	26,713.17
General & Administrative Allocation	(0.00)	(23,865.67)	5,775.90	12,041.10
<b>Total 1st Tier Allocation</b>	<b>\$ 3,050,402.03</b>	<b>\$ 0.00</b>	<b>\$ 952,528.84</b>	<b>\$ 1,942,243.46</b>
2nd Allocation				
Building Depreciation	1.80	-	0.43	0.91
Equipment Depreciation	13.68	4.32	5.55	3.81
Insurance & Employee Activity	61.94	-	14.99	31.25
Audit & Consulting Services	187.36	-	45.34	94.53
Facilities Management	16,715.89	-	4,045.53	8,433.77
County Executive	787.49	-	190.59	397.32
Finance Department	59,045.45	-	14,290.00	29,790.58
Printing & Mail Services	53.96	-	13.06	27.23
Data Performance & Analytics	866.57	-	209.72	437.22
Human Resources	11,007.40	-	2,663.98	5,553.64
Information Technology	19,814.86	-	4,795.53	9,997.32
County Treasurer	98.34	-	23.80	49.62
Corporation Counsel	8,095.05	-	1,959.14	4,084.25
Central Courts	-	-	-	-
Sheriff's Office	22,003.08	-	5,325.12	11,101.35
Total 2nd Allocation	138,752.86	4.32	33,582.79	70,002.79
General & Administrative Allocation	(0.00)	(4.32)	1.04	2.18
<b>Total 2nd Tier Allocation</b>	<b>\$ 138,752.86</b>	<b>\$ -</b>	<b>\$ 33,583.83</b>	<b>\$ 70,004.97</b>
Total Incoming Costs	225,543.06	-	72,744.98	108,759.24
<b>Total Allocated Cost</b>	<b>\$ 3,189,154.89</b>	<b>\$ 0.00</b>	<b>\$ 986,112.67</b>	<b>\$ 2,012,248.42</b>

DEPARTMENT 5  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)	Other Buildings
Expenditures:			
Salaries & Wages	110,899.66	93.04	8,838.48
Fringe Benefits	40,629.29	34.08	3,238.07
C/S Alarm Monitoring	-	468.00	-
Temporary Help	-	-	-
Fire Protection/Inspection	1,883.85	114.00	286.00
Preventive Repair/Safety	13,036.66	-	-
Building Repairs	23,858.84	9.98	50.00
Rent	-	62,680.02	-
Grounds Maintenance	11.54	-	-
Snow Removal	19,524.23	-	-
Waste Disposal	4,189.56	879.24	2,651.64
Recycling	-	-	-
Janitorial	-	10,320.60	-
Pest Control	2,003.00	-	-
Water/Sewage	6,373.86	115.20	4,854.61
Sanitary Sewer	6,931.06	115.36	991.30
Stormwater	10,664.57	-	4,220.81
Maintenance Agreements	4,219.00	-	-
M/C Generator LEC E Wing	-	-	-
M/C Generator RCDKSC	1,761.00	-	-
MC UPS Testing	-	-	-
Building Automation	92,608.03	-	-
Building Patrol	3,581.25	-	-
Elevators	8,800.32	-	-
Telephone	167.40	-	-
Public Liability Expense	1,337.59	-	-
Advertising	-	-	-
Travel/Mileage	306.26	586.92	-
Training	-	-	-
Office Supplies	-	-	-
Copy Cost	-	-	-
Printing	-	-	-
Publications	-	-	-
Postage	-	-	-
Dues	-	-	-
Supplies-Janitorial	15,772.38	416.22	-
Supplies-Maintenance	89.78	40.89	-

DEPARTMENT 5  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)	Other Buildings
Uniforms	520.62	-	-
Equipment	-	-	-
Equip - ID Badges	-	-	-
Mat-Defibrillators	-	-	-
Mat-ID Badges	-	-	-
Natural Gas	34,424.44	3,662.19	8,060.18
Electric	253,944.54	10,027.74	64,628.74
Electric-Beaumont Tower	-	-	6,703.23
Propane	-	-	3,089.81
Propane-Beaumont Tower	-	-	370.00
Fuel Oil	266.37	-	321.10
Incidental Labor	-	-	-
<b>Total Expenditures</b>	<b>\$ 657,805.10</b>	<b>\$ 89,563.48</b>	<b>\$ 108,303.97</b>
Disallowed / Capitalized	-	-	-
<b>Cost Adjustments:</b>			
Vandalism Reimbursement	-	-	-
WI Department of Administration	-	-	-
Rent of County Property	(692,106.56)	(89,318.88)	-
Vending Machine Revenue	-	-	-
Donations	-	-	-
Miscellaneous Revenue	-	-	-
<b>Total Cost Adjustments</b>	<b>\$ (692,106.56)</b>	<b>\$ (89,318.88)</b>	<b>\$ -</b>
General & Administrative Allocation	67,103.53	56.29	5,348.02
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	844.01	114.92	138.96
Equipment Depreciation	-	-	-
Insurance & Employee Activity	224.34	30.55	36.94
Audit & Consulting Services	1,104.24	150.35	181.81

DEPARTMENT 5  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Buildings & Facilities

Functions:	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)	Other Buildings
Total 1st Allocation	2,172.59	295.81	357.71
General & Administrative Allocation	4,649.97	633.12	765.59
<b>Total 1st Tier Allocation</b>	<b>\$ 39,624.63</b>	<b>\$ 1,229.82</b>	<b>\$ 114,775.28</b>
2nd Allocation			
Building Depreciation	0.35	0.05	0.06
Equipment Depreciation	-	-	-
Insurance & Employee Activity	12.07	1.64	1.99
Audit & Consulting Services	36.50	4.97	6.01
Facilities Management	3,256.91	443.44	536.23
County Executive	153.43	20.89	25.26
Finance Department	11,504.36	1,566.38	1,894.13
Printing & Mail Services	10.51	1.43	1.73
Data Performance & Analytics	168.84	22.99	27.80
Human Resources	2,144.67	292.01	353.11
Information Technology	3,860.71	525.65	635.64
County Treasurer	19.16	2.61	3.15
Corporation Counsel	1,577.23	214.75	259.68
Central Courts	-	-	-
Sheriff's Office	4,287.06	583.70	705.84
Total 2nd Allocation	27,031.81	3,680.52	4,450.64
General & Administrative Allocation	0.84	0.11	0.14
<b>Total 2nd Tier Allocation</b>	<b>\$ 27,032.65</b>	<b>\$ 3,680.63</b>	<b>\$ 4,450.78</b>
Total Incoming Costs	33,855.21	4,609.56	5,574.07
<b>Total Allocated Cost</b>	<b>\$ 66,657.28</b>	<b>\$ 4,910.45</b>	<b>\$ 119,226.06</b>



**DEPARTMENT 5  
FISCAL 2020**

**RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Facilities Management  
**Function:** Courthouse

Total 1st Tier Allocation           \$ 952,528.84  
Total 2nd Tier Allocation           33,583.83  
  
Total Allocated Cost               \$ 986,112.67

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	1,359.50	1.75%	16,715.89	-	16,715.89	-	16,715.89
County Executive	635.25	0.82%	7,810.77	-	7,810.77	280.31	8,091.08
Finance Department	3,147.50	4.06%	38,700.44	-	38,700.44	1,388.86	40,089.30
Printing & Mail Services	1,246.50	1.61%	15,326.48	-	15,326.48	550.03	15,876.51
Data Performance & Analytics	138.10	0.18%	1,697.99	-	1,697.99	60.94	1,758.93
Human Resources	1,422.25	1.84%	17,487.44	-	17,487.44	627.58	18,115.01
Information Technology	6,035.50	7.79%	74,210.17	-	74,210.17	2,663.21	76,873.38
County Treasurer	1,302.50	1.68%	16,015.04	-	16,015.04	574.74	16,589.77
Corporation Counsel	642.15	0.83%	7,895.67	-	7,895.67	283.35	8,179.03
Central Courts	34,993.75	45.17%	430,269.61	-	430,269.61	15,441.23	445,710.83
Register of Deeds	5,901.00	7.62%	72,556.41	-	72,556.41	2,603.86	75,160.27
County Clerk	1,701.00	2.20%	20,914.84	-	20,914.84	750.58	21,665.42
District Attorney	5,964.50	7.70%	73,337.18	-	73,337.18	2,631.88	75,969.06
Victim Witness	3,302.50	4.26%	40,606.26	-	40,606.26	1,457.25	42,063.51
Victim Advocate	238.00	0.31%	2,926.36	-	2,926.36	105.02	3,031.37
Other Departments	9,439.00	12.18%	116,058.29	-	116,058.29	4,165.02	120,223.31
<b>Total</b>	<b>77,469.00</b>	<b>100.00%</b>	<b>\$ 952,528.84</b>	<b>\$ -</b>	<b>\$ 952,528.84</b>	<b>\$ 33,583.83</b>	<b>\$ 986,112.67</b>

**Allocation Basis:** Usable square footage by Benefiting Department

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

**DEPARTMENT 5  
FISCAL 2020**

**RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Facilities Management  
**Function:** Law Enforcement Center

Total 1st Tier Allocation           \$ 1,942,243.46  
Total 2nd Tier Allocation           70,004.97  
  
**Total Allocated Cost               \$ 2,012,248.42**

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Central Courts	43,542.77	19.96%	387,646.70	-	387,646.70	13,972.09	401,618.79
Sheriff's Office	15,925.00	7.30%	141,774.94	-	141,774.94	5,110.04	146,884.99
Jail	156,146.50	71.57%	1,390,120.01	-	1,390,120.01	50,104.59	1,440,224.60
Jail Alternatives	550.00	0.25%	4,896.47	-	4,896.47	176.49	5,072.95
Emergency Management	2,000.00	0.92%	17,805.33	-	17,805.33	641.76	18,447.09
<b>Total</b>	<b>218,164.27</b>	<b>100.00%</b>	<b>\$ 1,942,243.46</b>	<b>\$ -</b>	<b>\$ 1,942,243.46</b>	<b>\$ 70,004.97</b>	<b>\$ 2,012,248.42</b>

**Allocation Basis:** Usable square footage by Benefiting Department

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

**DEPARTMENT 5  
FISCAL 2020**

**RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS**

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

Total 1st Tier Allocation	\$ 39,624.63
Total 2nd Tier Allocation	<u>27,032.65</u>
<b>Total Allocated Cost</b>	<b>\$ 66,657.28</b>

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
<b>Grantee Department</b>							
Child Support	9,327.00	10.20%	4,042.56	-	4,042.56	2,757.91	6,800.47
Human Services-Administration	19,905.00	21.77%	8,627.34	-	8,627.34	5,885.73	14,513.06
Human Services-Economic Support	12,440.00	13.61%	5,391.81	-	5,391.81	3,678.39	9,070.21
Human Services-Health Services	8,664.00	9.48%	3,755.20	-	3,755.20	2,561.87	6,317.06
Human Services-Workforce Solutions	4,524.00	4.95%	1,960.82	-	1,960.82	1,337.71	3,298.52
Human Services-Youth and Family	12,315.00	13.47%	5,337.64	-	5,337.64	3,641.43	8,979.07
Human Services-Detention Center	23,253.00	25.43%	10,078.44	-	10,078.44	6,875.70	16,954.14
Veterans Service	446.00	0.49%	193.31	-	193.31	131.88	325.19
Medical Examiner	548.00	0.60%	237.52	-	237.52	162.04	399.56
<b>Total</b>	<b>91,422.00</b>	<b>100.00%</b>	<b>\$ 39,624.63</b>	<b>\$ -</b>	<b>\$ 39,624.63</b>	<b>\$ 27,032.65</b>	<b>\$ 66,657.28</b>

**Allocation Basis:** Usable square footage by Benefiting Department

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

**DEPARTMENT 5  
FISCAL 2020**

**RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Facilities Management  
**Function:** Western Racine County Service Center (WRCSC)

Total 1st Tier Allocation	\$ 1,229.82
Total 2nd Tier Allocation	<u>3,680.63</u>
<b>Total Allocated Cost</b>	<b>\$ 4,910.45</b>

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
<b>Grantee Department</b>							
Human Services-Administration	338.00	7.15%	87.94	-	87.94	263.18	351.12
Human Services-Economic Support	743.00	15.72%	193.31	-	193.31	578.53	771.84
Human Services-Health Services	338.00	7.15%	87.94	-	87.94	263.18	351.12
Human Services-Workforce Solutions	248.00	5.25%	64.52	-	64.52	193.10	257.62
Human Services-Youth and Family	833.00	17.62%	216.72	-	216.72	648.61	865.33
UW Extension	2,227.00	47.11%	579.40	-	579.40	1,734.03	2,313.43
<b>Total</b>	<b>4,727.00</b>	<b>100.00%</b>	<b>\$ 1,229.82</b>	<b>\$ -</b>	<b>\$ 1,229.82</b>	<b>\$ 3,680.63</b>	<b>\$ 4,910.45</b>

**Allocation Basis:** Usable square footage by Benefiting Department

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

**DEPARTMENT 5  
FISCAL 2020**

**RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Facilities Management  
**Function:** Other Buildings

Total 1st Tier Allocation           \$ 114,775.28  
Total 2nd Tier Allocation            4,450.78  

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Total Allocated Cost                 \$ 119,226.06

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Sheriff's Office	35,032.94	32.68%	37,504.84	-	37,504.84	1,454.37	38,959.21
Communications	61,801.68	57.65%	66,162.37	-	66,162.37	2,565.66	68,728.03
Pritchard Park	2,652.69	2.47%	2,839.86	-	2,839.86	110.12	2,949.99
Other Departments	7,723.26	7.20%	8,268.21	-	8,268.21	320.63	8,588.83
<b>Total</b>	<b>107,210.57</b>	<b>100.00%</b>	<b>\$ 114,775.28</b>	<b>\$ -</b>	<b>\$ 114,775.28</b>	<b>\$ 4,450.78</b>	<b>\$ 119,226.06</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

**Allocation Source:** Finance and Maintenance Department

**DEPARTMENT 5  
FISCAL 2020**

**RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

**Department: Facilities Management**

<b>Grantee Department</b>	<b>Total</b>	<b>Courthouse</b>	<b>Law Enforcement Center</b>	<b>Racine County Services Center (RCDKSC)</b>
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Facilities Management	<b>16,715.89</b>	16,715.89	-	-
County Executive	<b>8,091.08</b>	8,091.08	-	-
Finance Department	<b>40,089.30</b>	40,089.30	-	-
Printing & Mail Services	<b>15,876.51</b>	15,876.51	-	-
Human Resources	<b>18,115.01</b>	18,115.01	-	-
Information Technology	<b>76,873.38</b>	76,873.38	-	-
County Treasurer	<b>16,589.77</b>	16,589.77	-	-
Corporation Counsel	<b>8,179.03</b>	8,179.03	-	-
Central Courts	<b>847,329.62</b>	445,710.83	401,618.79	-
Sheriff's Office	<b>185,844.20</b>	-	146,884.99	-
Child Support	<b>6,800.47</b>	-	-	6,800.47
Human Services-Administration	<b>14,864.18</b>	-	-	14,513.06
Human Services-Economic Support	<b>9,842.04</b>	-	-	9,070.21
Human Services-Health Services	<b>6,668.18</b>	-	-	6,317.06
Human Services-Workforce Solutions	<b>3,556.15</b>	-	-	3,298.52
Human Services-Youth and Family	<b>9,844.40</b>	-	-	8,979.07
Human Services-Aging	-	-	-	-
Human Services-Detention Center	<b>16,954.14</b>	-	-	16,954.14
Ridgewood Care Center	-	-	-	-
Communications	<b>68,728.03</b>	-	-	-
Jail	<b>1,440,224.60</b>	-	1,440,224.60	-
Jail Alternatives	<b>5,072.95</b>	-	5,072.95	-
Register of Deeds	<b>75,160.27</b>	75,160.27	-	-
County Clerk	<b>21,665.42</b>	21,665.42	-	-
District Attorney	<b>75,969.06</b>	75,969.06	-	-
Victim Witness	<b>42,063.51</b>	42,063.51	-	-
Victim Advocate	<b>3,031.37</b>	3,031.37	-	-
Emergency Management	<b>18,447.09</b>	-	18,447.09	-
Planning & Development Services	-	-	-	-
Harbor / Marina	-	-	-	-
UW Extension	<b>2,313.43</b>	-	-	-
Parks	-	-	-	-
Pritchard Park	<b>2,949.99</b>	-	-	-
Golf Courses	-	-	-	-
Highway	-	-	-	-

DEPARTMENT 5  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Facilities Management

Grantee Department	Total	Courthouse	Law Enforcement Center	Racine County Services Center (RCDKSC)
Highway Shop Operations	-	-	-	-
Land Conservation	-	-	-	-
Lakeshores Library	-	-	-	-
Veterans Service	325.19	-	-	325.19
Medical Examiner	399.56	-	-	399.56
Courts & Judicial	-	-	-	-
Other Departments	-	-	-	-
<b>Total</b>	<b>\$ 3,058,583.81</b>	<b>\$ 864,130.43</b>	<b>\$ 2,012,248.42</b>	<b>\$ 66,657.28</b>

DEPARTMENT 5  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
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	-	-
Facilities Management	-	-
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	-	-
Human Resources	-	-
Information Technology	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff's Office	-	38,959.21
Child Support	-	-
Human Services-Administration	351.12	-
Human Services-Economic Support	771.84	-
Human Services-Health Services	351.12	-
Human Services-Workforce Solutions	257.62	-
Human Services-Youth and Family	865.33	-
Human Services-Aging	-	-
Human Services-Detention Center	-	-
Ridgewood Care Center	-	-
Communications	-	68,728.03
Jail	-	-
Jail Alternatives	-	-
Register of Deeds	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	2,313.43	-
Parks	-	-
Pritchard Park	-	2,949.99
Golf Courses	-	-
Highway	-	-



DEPARTMENT 5  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FACILITIES MANAGEMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Buildings & Facilities

Grantee Department	Western Racine County Service Center (WRCSC)		Other Buildings
Highway Shop Operations	-		-
Land Conservation	-		-
Lakeshores Library	-		-
Veterans Service	-		-
Medical Examiner	-		-
Courts & Judicial	-		-
Other Departments			
<b>Total</b>	<b>\$ 4,910.45</b>	<b>\$</b>	<b>110,637.23</b>

**DEPARTMENT 6  
FISCAL 2020**

**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 2020 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 2020**

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

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
<b>Expenditures:</b>					
Salaries & Wages	233,219.91	53,174.14	22,855.55	91,655.42	65,534.79
Fringe Benefits	81,233.42	18,521.22	7,960.88	31,924.73	22,826.59
Contracted Services	247,220.77	-	4,608.00	-	242,612.77
C/S - Minority Matching Prog	75,000.00	-	-	-	75,000.00
C/S - Bus Dev Marketing Prog	25,000.00	-	-	-	25,000.00
C/S - Dev Proj Line Credit	110,000.00	-	-	-	110,000.00
PS - Consultants	16,061.00	-	-	-	16,061.00
Temporary Help	34,800.11	-	-	-	34,800.11
Software Subscription	750.00	750.00	-	-	-
Telephone	5,757.19	5,167.08	-	-	590.11
Public Liability Expense	2,340.23	1,694.79	-	-	645.44
Advertising	233.21	233.21	-	-	-
Travel/Mileage	2,058.40	2,058.40	-	-	-
Discretionary Account	17,724.45	-	-	-	17,724.45
Office Supplies	546.72	546.72	-	-	-
Copy Cost	337.49	337.49	-	-	-
Printing	4,206.02	4,119.36	-	-	86.66
Publications	108.45	108.45	-	-	-
Postage	741.67	593.22	-	-	148.45
Dues	955.00	955.00	-	-	-
Equipment	386.97	386.97	-	-	-
Materials	9,399.85	-	9,399.85	-	-
Matls-Census	11,391.37	-	-	-	11,391.37
<b>Total Expenditures</b>	<b>\$ 879,472.23</b>	<b>\$ 88,646.05</b>	<b>\$ 44,824.28</b>	<b>\$ 123,580.16</b>	<b>\$ 622,421.75</b>
<b>Cost Adjustments:</b>					
WI Dept of Administration	(11,524.56)	-	-	-	(11,524.56)
Donations	(22,071.42)	(9,593.00)	-	-	(12,478.42)
Interest Income	(10,336.21)	-	-	-	(10,336.21)
<b>Total Cost Adjustments</b>	<b>\$ (43,932.19)</b>	<b>\$ (9,593.00)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (34,339.19)</b>
General & Administrative Allocation	-	(79,053.05)	10,035.23	40,243.33	28,774.49
Disallowed / Capitalized	(616,857.05)	-	-	-	(616,857.05)
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	2,024.11	-	114.73	316.30	1,593.08
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	433.00	-	24.54	67.66	340.79

**DEPARTMENT 6  
FISCAL 2020**

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

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
Audit & Consulting Services	1,010.94	-	57.30	157.98	795.66
Facilities Management	7,810.77	-	442.72	1,220.57	6,147.49
<b>Total 1st Allocation</b>	<b>11,278.83</b>	<b>-</b>	<b>639.29</b>	<b>1,762.51</b>	<b>8,877.03</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	(8,877.03)	-	-	-	(8,877.03)
<b>Total 1st Tier Allocation</b>	<b>\$ 221,084.79</b>	<b>\$ -</b>	<b>\$ 55,498.80</b>	<b>\$ 165,586.00</b>	<b>\$ -</b>
<b>2nd Allocation</b>					
Building Depreciation	0.84	-	0.05	0.13	0.66
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	22.71	-	1.29	3.55	17.87
Audit & Consulting Services	36.70	-	2.08	5.73	28.88
Facilities Management	280.31	-	15.89	43.80	220.62
County Executive	223.55	-	12.67	34.93	175.94
Finance Department	6,989.53	-	396.17	1,092.23	5,501.13
Printing & Mail Services	2,013.54	-	114.13	314.65	1,584.76
Data Performance & Analytics	16,763.78	-	950.18	2,619.63	13,193.98
Human Resources	3,125.49	-	177.15	488.41	2,459.92
Information Technology	15,694.16	-	889.55	2,452.48	12,352.13
County Treasurer	143.73	-	8.15	22.46	113.12
Corporation Counsel	26,473.92	-	1,500.55	4,137.00	20,836.37
Central Courts	-	-	-	-	-
Sheriff's Office	10,281.32	-	582.75	1,606.63	8,091.94
<b>Total 2nd Allocation</b>	<b>82,049.57</b>	<b>-</b>	<b>4,650.60</b>	<b>12,821.65</b>	<b>64,577.32</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	(64,577.32)	-	-	-	(64,577.32)
<b>Total 2nd Tier Allocation</b>	<b>\$ 17,472.25</b>	<b>\$ -</b>	<b>\$ 4,650.60</b>	<b>\$ 12,821.65</b>	<b>\$ -</b>
Total Incoming Costs	19,874.05	-	5,289.88	14,584.16	-
<b>Total Allocated Cost</b>	<b>\$ 238,557.04</b>	<b>\$ -</b>	<b>\$ 60,149.39</b>	<b>\$ 178,407.65</b>	<b>\$ -</b>

**DEPARTMENT 6  
FISCAL 2020**

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

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

Total 1st Tier Allocation	\$ 55,498.80
Total 2nd Tier Allocation	4,650.60
<b>Total Allocated Cost</b>	<b>\$ 60,149.39</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	15.500	1.42%	787.49	-	787.49		787.49
County Executive	4.400	0.40%	223.55	-	223.55	-	223.55
Finance Department	13.000	1.19%	660.48	-	660.48	56.37	716.85
Printing & Mail Services	2.000	0.18%	101.61	-	101.61	8.67	110.28
Data Performance & Analytics	2.000	0.18%	101.61	-	101.61	8.67	110.28
Human Resources	5.000	0.46%	254.03	-	254.03	21.68	275.71
Information Technology	18.700	1.71%	950.07	-	950.07	81.09	1,031.16
County Treasurer	5.000	0.46%	254.03	-	254.03	21.68	275.71
Corporation Counsel	4.650	0.43%	236.25	-	236.25	20.16	256.41
Central Courts	49.485	4.53%	2,514.13	-	2,514.13	214.58	2,728.72
Sheriff's Office	176.600	16.17%	8,972.34	-	8,972.34	765.80	9,738.14
Child Support	32.150	2.94%	1,633.41	-	1,633.41	139.41	1,772.83
Human Services-Administration	18.050	1.65%	917.05	-	917.05	78.27	995.32
Human Services-Economic Support	66.500	6.09%	3,378.60	-	3,378.60	288.37	3,666.97
Human Services-Health Services	134.800	12.34%	6,848.65	-	6,848.65	584.54	7,433.19
Human Services-Workforce Solutions	9.750	0.89%	495.36	-	495.36	42.28	537.64
Human Services-Youth and Family	68.750	6.29%	3,492.91	-	3,492.91	298.12	3,791.04
Human Services-Aging	44.260	4.05%	2,248.67	-	2,248.67	191.93	2,440.60
Human Services-Detention Center	48.200	4.41%	2,448.85	-	2,448.85	209.01	2,657.86
Communications	53.000	4.85%	2,692.72	-	2,692.72	229.83	2,922.54
Jail	142.500	13.05%	7,239.85	-	7,239.85	617.93	7,857.79
Register of Deeds	8.000	0.73%	406.45	-	406.45	34.69	441.14
County Clerk	4.250	0.39%	215.93	-	215.93	18.43	234.35
District Attorney	13.125	1.20%	666.83	-	666.83	56.91	723.74
Victim Witness	6.000	0.55%	304.84	-	304.84	26.02	330.85
Victim Advocate	1.700	0.16%	86.37	-	86.37	7.37	93.74
Emergency Management	1.000	0.09%	50.81	-	50.81	4.34	55.14
Planning & Development Services	7.900	0.72%	401.37	-	401.37	34.26	435.62
Harbor / Marina	8.710	0.80%	442.52	-	442.52	37.77	480.29
UW Extension	5.000	0.46%	254.03	-	254.03	21.68	275.71
Parks	14.580	1.33%	740.75	-	740.75	63.22	803.98
Pritchard Park	2.530	0.23%	128.54	-	128.54	10.97	139.51
Highway	64.227	5.88%	3,263.12	-	3,263.12	278.51	3,541.63
Highway Shop Operations	10.500	0.96%	533.46	-	533.46	45.53	578.99
Land Conservation	3.000	0.27%	152.42	-	152.42	13.01	165.43
Veterans Service	3.000	0.27%	152.42	-	152.42	13.01	165.43
Medical Examiner	2.000	0.18%	101.61	-	101.61	8.67	110.28
Other Departments	22.550	2.06%	1,145.68	-	1,145.68	97.78	1,243.46
<b>Total</b>	<b>1,092.367</b>	<b>100.00%</b>	<b>\$ 55,498.80</b>	<b>\$ -</b>	<b>\$ 55,498.80</b>	<b>\$ 4,650.60</b>	<b>\$ 60,149.39</b>

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

**Allocation Source:** County Financial and Human Resources Records



**DEPARTMENT 6  
FISCAL 2020**

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

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

Total 1st Tier Allocation           \$ 165,586.00  
Total 2nd Tier Allocation            12,821.65  

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Total Allocated Cost                 \$ 178,407.65

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Finance Department	11,370.72	12.50%	20,698.25	-	20,698.25	1,602.71	22,300.96
Data Performance & Analytics	11,370.72	12.50%	20,698.25	-	20,698.25	1,602.71	22,300.96
Human Resources	11,370.72	12.50%	20,698.25	-	20,698.25	1,602.71	22,300.96
Information Technology	11,370.72	12.50%	20,698.25	-	20,698.25	1,602.71	22,300.96
Corporation Counsel	11,370.72	12.50%	20,698.25	-	20,698.25	1,602.71	22,300.96
Human Services-Administration	11,370.72	12.50%	20,698.25	-	20,698.25	1,602.71	22,300.96
Communications	11,370.72	12.50%	20,698.25	-	20,698.25	1,602.71	22,300.96
Planning & Development Services	11,370.72	12.50%	20,698.25	-	20,698.25	1,602.71	22,300.96
<b>Total</b>	<b>90,965.76</b>	<b>100.00%</b>	<b>\$ 165,586.00</b>	<b>\$ -</b>	<b>\$ 165,586.00</b>	<b>\$ 12,821.65</b>	<b>\$ 178,407.65</b>

**Allocation Basis:** Time and Effort Analysis of Departmental Support FY2020

**Allocation Source:** Office of the County Executive

DEPARTMENT 6  
FISCAL 2020

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	-	-	-
Facilities Management	<b>787.49</b>	787.49	-
County Executive	<b>223.55</b>	223.55	-
Finance Department	<b>23,017.81</b>	716.85	22,300.96
Printing & Mail Services	<b>110.28</b>	110.28	-
Data Performance & Analytics	<b>22,411.24</b>	110.28	22,300.96
Human Resources	<b>22,576.67</b>	275.71	22,300.96
Information Technology	<b>23,332.12</b>	1,031.16	22,300.96
County Treasurer	<b>275.71</b>	275.71	-
Corporation Counsel	<b>22,557.37</b>	256.41	22,300.96
Central Courts	<b>2,728.72</b>	2,728.72	-
Sheriff's Office	<b>9,738.14</b>	9,738.14	-
Child Support	<b>1,772.83</b>	1,772.83	-
Human Services-Administration	<b>23,296.28</b>	995.32	22,300.96
Human Services-Economic Support	<b>3,666.97</b>	3,666.97	-
Human Services-Health Services	<b>7,433.19</b>	7,433.19	-
Human Services-Workforce Solutions	<b>537.64</b>	537.64	-
Human Services-Youth and Family	<b>3,791.04</b>	3,791.04	-
Human Services-Aging	<b>2,440.60</b>	2,440.60	-
Human Services-Detention Center	<b>2,657.86</b>	2,657.86	-
Ridgewood Care Center	-	-	-
Communications	<b>25,223.50</b>	2,922.54	22,300.96
Jail	<b>7,857.79</b>	7,857.79	-
Jail Alternatives	-	-	-
Register of Deeds	<b>441.14</b>	441.14	-
County Clerk	<b>234.35</b>	234.35	-
District Attorney	<b>723.74</b>	723.74	-
Victim Witness	<b>330.85</b>	330.85	-
Victim Advocate	<b>93.74</b>	93.74	-
Emergency Management	<b>55.14</b>	55.14	-
Planning & Development Services	<b>22,736.58</b>	435.62	22,300.96
Harbor / Marina	<b>480.29</b>	480.29	-

DEPARTMENT 6  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
COUNTY EXECUTIVE  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Executive

Grantee Department	Total	General Oversight	Department Specific
UW Extension	275.71	275.71	-
Parks	803.98	803.98	-
Pritchard Park	139.51	139.51	-
Golf Courses	-	-	-
Highway	3,541.63	3,541.63	-
Highway Shop Operations	578.99	578.99	-
Land Conservation	165.43	165.43	-
Lakeshores Library	-	-	-
Veterans Service	165.43	165.43	-
Medical Examiner	110.28	110.28	-
Courts & Judicial	-	-	-
Other Departments	1,243.46	1,243.46	-
<b>Total</b>	<b>\$ 238,557.04</b>	<b>\$ 60,149.39</b>	<b>\$ 178,407.65</b>



**DEPARTMENT 7  
FISCAL 2020**

**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 2020. 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 2020. 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 2020.
- **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 2020.
- **Receipts/Banking**: Costs related to managing records of funds received and reconciling banking data have been allocated based on receipts processed by department during 2020.
- **Copier Pool**: Costs related to the operations oversight of the County's Copier Pool have been allocated based on copy charges by department during 2020.
- **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 2020

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
<b>Expenditures:</b>				
Salaries & Wages	807,411.10	183,201.58	233,745.51	164,711.86
Fringe Benefits	310,524.74	70,458.06	89,896.91	63,347.05
PS-Audit	92,160.00	-	92,160.00	-
PS-Consultants	18,932.47	-	897.47	17,370.00
PS-Indirect Costs	7,125.00	-	7,125.00	-
Equipment Repairs	277.00	277.00	-	-
Software Subscription	205.92	205.92	-	-
Telephone	1,927.50	1,927.50	-	-
Central Telephone	1,802.24	1,802.24	-	-
Public Liability Expense	8,100.29	8,100.29	-	-
Travel/Mileage	777.15	777.15	-	-
Training	255.38	255.38	-	-
Office Supplies	2,676.07	2,676.07	-	-
Paper	2,779.89	2,779.89	-	-
Copy Costs	2,299.74	2,299.74	-	-
Printing	1,357.92	1,357.92	-	-
Publications	1,096.67	1,096.67	-	-
Postage	7,401.75	7,401.75	-	-
Dues	1,999.50	1,999.50	-	-
Equipment	2,625.00	2,625.00	-	-
<b>Total Expenditures</b>	<b>\$ 1,271,735.33</b>	<b>\$ 289,241.66</b>	<b>\$ 423,824.90</b>	<b>\$ 245,428.91</b>
<b>Cost Adjustments:</b>				
Garnishment Fees	(3,319.85)	-	-	(3,319.85)
Coop Purch Fee	(33,191.89)	-	-	-
Transfer Audit & Indirect Cost Fees (Chapter 4)	(99,285.00)	-	(99,285.00)	-
<b>Total Cost Adjustments</b>	<b>\$ (135,796.74)</b>	<b>\$ -</b>	<b>\$ (99,285.00)</b>	<b>\$ (3,319.85)</b>
General & Administrative Allocation	(0.00)	(289,241.66)	108,311.29	76,322.98
Disallowed / Capitalized	-	-	-	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	10,028.99	-	4,326.27	2,505.26
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	1,926.99	-	831.26	481.37
Audit & Consulting Services	1,640.76	-	707.78	409.86
Facilities Management	38,700.44	-	16,694.47	9,667.45
County Executive	21,358.73	-	9,213.66	5,335.45
<b>Total 1st Allocation</b>	<b>73,655.90</b>	<b>-</b>	<b>31,773.44</b>	<b>18,399.39</b>

DEPARTMENT 7  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 1,209,594.49</b>	<b>\$ -</b>	<b>\$ 464,624.63</b>	<b>\$ 336,831.44</b>
2nd Allocation				
Building Depreciation	4.16	-	1.79	1.04
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	99.60	-	42.97	24.88
Audit & Consulting Services	62.88	-	27.12	15.71
Facilities Management	1,388.86	-	599.12	346.94
County Executive	1,659.08	-	715.69	414.44
Finance Department	14,211.78	-	6,130.63	3,550.13
Printing & Mail Services	4,437.96	-	1,914.43	1,108.61
Data Performance & Analytics	3,479.77	-	1,501.09	869.25
Human Resources	10,062.09	-	4,340.55	2,513.53
Information Technology	97,853.12	-	42,211.56	24,443.91
County Treasurer	37.82	-	16.32	9.45
Corporation Counsel	16,419.87	-	7,083.15	4,101.72
Central Courts	-	-	-	-
Sheriff's Office	50,941.29	-	21,974.89	12,725.24
Total 2nd Allocation	200,658.27	-	86,559.31	50,124.84
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 200,658.27</b>	<b>\$ -</b>	<b>\$ 86,559.31</b>	<b>\$ 50,124.84</b>
Total Incoming Costs	274,314.17	-	118,332.75	68,524.24
<b>Total Allocated Cost</b>	<b>\$ 1,410,252.76</b>	<b>\$ -</b>	<b>\$ 551,183.94</b>	<b>\$ 386,956.28</b>

**DEPARTMENT 7  
FISCAL 2020**

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

Department: Finance Department

Functions:	Purchasing	Audit	Receipts	Copier Pool Support	Departmental Support
<b>Expenditures:</b>					
Salaries & Wages	102,944.92	42,066.12	6,378.55	4,360.02	70,002.54
Fringe Benefits	39,591.90	16,178.34	2,453.15	1,676.83	26,922.49
PS-Audit	-	-	-	-	-
PS-Consultants	-	-	-	570.00	95.00
PS-Indirect Costs	-	-	-	-	-
Equipment Repairs	-	-	-	-	-
Software Subscription	-	-	-	-	-
Telephone	-	-	-	-	-
Central Telephone	-	-	-	-	-
Public Liability Expense	-	-	-	-	-
Travel/Mileage	-	-	-	-	-
Training	-	-	-	-	-
Office Supplies	-	-	-	-	-
Paper	-	-	-	-	-
Copy Costs	-	-	-	-	-
Printing	-	-	-	-	-
Publications	-	-	-	-	-
Postage	-	-	-	-	-
Dues	-	-	-	-	-
Equipment	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 142,536.82</b>	<b>\$ 58,244.46</b>	<b>\$ 8,831.69</b>	<b>\$ 6,606.85</b>	<b>\$ 97,020.04</b>
<b>Cost Adjustments:</b>					
Garnishment Fees	-	-	-	-	-
Coop Purch Fee	(33,191.89)	-	-	-	-
Transfer Audit & Indirect Cost Fees (Chapter 4)	-	-	-	-	-
<b>Total Cost Adjustments</b>	<b>\$ (33,191.89)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	47,701.87	19,492.29	2,955.64	2,020.31	32,437.27
Disallowed / Capitalized	-	-	-	-	-
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	1,454.97	594.54	90.15	67.44	990.35
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	279.56	114.24	17.32	12.96	190.29
Audit & Consulting Services	238.04	97.27	14.75	11.03	162.02
Facilities Management	5,614.53	2,294.25	347.88	260.24	3,821.62
County Executive	3,098.65	1,266.19	191.99	143.63	2,109.15
<b>Total 1st Allocation</b>	<b>10,685.75</b>	<b>4,366.49</b>	<b>662.10</b>	<b>495.30</b>	<b>7,273.43</b>

**DEPARTMENT 7  
FISCAL 2020**

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

Department: Finance Department

Functions:	Purchasing	Audit	Receipts	Copier Pool Support	Departmental Support
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 167,732.54</b>	<b>\$ 82,103.24</b>	<b>\$ 12,449.44</b>	<b>\$ 9,122.47</b>	<b>\$ 136,730.73</b>
2nd Allocation					
Building Depreciation	0.60	0.25	0.04	0.03	0.41
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	14.45	5.90	0.90	0.67	9.84
Audit & Consulting Services	9.12	3.73	0.57	0.42	6.21
Facilities Management	201.49	82.33	12.48	9.34	137.15
County Executive	240.69	98.35	14.91	11.16	163.83
Finance Department	2,061.80	842.51	127.75	95.57	1,403.40
Printing & Mail Services	643.84	263.09	39.89	29.84	438.24
Data Performance & Analytics	504.83	206.29	31.28	23.40	343.62
Human Resources	1,459.77	596.50	90.45	67.66	993.62
Information Technology	14,196.20	5,800.96	879.61	658.02	9,662.87
County Treasurer	5.49	2.24	0.34	0.25	3.74
Corporation Counsel	2,382.14	973.41	147.60	110.42	1,621.44
Central Courts	-	-	-	-	-
Sheriff's Office	7,390.39	3,019.92	457.91	342.56	5,030.39
<b>Total 2nd Allocation</b>	<b>29,110.82</b>	<b>11,895.48</b>	<b>1,803.73</b>	<b>1,349.34</b>	<b>19,814.76</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 29,110.82</b>	<b>\$ 11,895.48</b>	<b>\$ 1,803.73</b>	<b>\$ 1,349.34</b>	<b>\$ 19,814.76</b>
Total Incoming Costs	39,796.56	16,261.97	2,465.83	1,844.65	27,088.19
<b>Total Allocated Cost</b>	<b>\$ 196,843.36</b>	<b>\$ 93,998.72</b>	<b>\$ 14,253.16</b>	<b>\$ 10,471.81</b>	<b>\$ 156,545.49</b>

**DEPARTMENT 7  
FISCAL 2020**

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

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

Total 1st Tier Allocation           \$ 464,624.63  
Total 2nd Tier Allocation           86,559.31  

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Total Allocated Cost               \$ 551,183.94

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	174.000	0.86%	3,996.97	-	3,996.97	-	3,996.97
Facilities Management	1,761.000	8.71%	40,452.08	-	40,452.08	-	40,452.08
County Executive	187.000	0.92%	4,295.59	-	4,295.59	-	4,295.59
Finance Department	175.000	0.87%	4,019.94	-	4,019.94	-	4,019.94
Printing & Mail Services	203.000	1.00%	4,663.13	-	4,663.13	980.04	5,643.17
Data Performance & Analytics	31.000	0.15%	712.10	-	712.10	149.66	861.76
Human Resources	122.000	0.60%	2,802.47	-	2,802.47	588.99	3,391.46
Information Technology	350.000	1.73%	8,039.88	-	8,039.88	1,689.72	9,729.60
County Treasurer	158.000	0.78%	3,629.43	-	3,629.43	762.79	4,392.22
Corporation Counsel	108.000	0.53%	2,480.88	-	2,480.88	521.40	3,002.28
Central Courts	3,677.000	18.18%	84,464.68	-	84,464.68	17,751.67	102,216.35
Sheriff's Office	2,596.000	12.83%	59,632.93	-	59,632.93	12,532.86	72,165.80
Child Support	201.000	0.99%	4,617.19	-	4,617.19	970.38	5,587.57
Human Services-Administration	106.250	0.53%	2,440.68	-	2,440.68	512.95	2,953.63
Human Services-Economic Support	104.063	0.51%	2,390.43	-	2,390.43	502.39	2,892.82
Human Services-Health Services	592.125	2.93%	13,601.75	-	13,601.75	2,858.64	16,460.39
Human Services-Workforce Solutions	129.188	0.64%	2,967.58	-	2,967.58	623.69	3,591.26
Human Services-Youth and Family	1,832.325	9.06%	42,090.49	-	42,090.49	8,846.02	50,936.52
Human Services-Aging	356.375	1.76%	8,186.32	-	8,186.32	1,720.49	9,906.81
Human Services-Detention Center	90.425	0.45%	2,077.16	-	2,077.16	436.55	2,513.71
Communications	358.000	1.77%	8,223.65	-	8,223.65	1,728.34	9,951.99
Jail	729.000	3.60%	16,745.92	-	16,745.92	3,519.44	20,265.36
Jail Alternatives	270.000	1.33%	6,202.19	-	6,202.19	1,303.49	7,505.69
Register of Deeds	139.000	0.69%	3,192.98	-	3,192.98	671.06	3,864.04
County Clerk	142.000	0.70%	3,261.89	-	3,261.89	685.54	3,947.44
District Attorney	353.000	1.75%	8,108.79	-	8,108.79	1,704.20	9,812.99
Victim Witness	26.000	0.13%	597.25	-	597.25	125.52	722.77
Victim Advocate	89.000	0.44%	2,044.43	-	2,044.43	429.67	2,474.10
Emergency Management	76.000	0.38%	1,745.80	-	1,745.80	366.91	2,112.71
Planning & Development Services	227.000	1.12%	5,214.44	-	5,214.44	1,095.90	6,310.34
Harbor / Marina	552.000	2.73%	12,680.04	-	12,680.04	2,664.92	15,344.96
UW Extension	102.000	0.50%	2,343.05	-	2,343.05	492.43	2,835.48
Parks	223.500	1.10%	5,134.04	-	5,134.04	1,079.00	6,213.04
Pritchard Park	41.750	0.21%	959.04	-	959.04	201.56	1,160.60
Golf Courses	21.000	0.10%	482.39	-	482.39	101.38	583.78
Highway	311.250	1.54%	7,149.75	-	7,149.75	1,502.64	8,652.39
Highway Shop Operations	650.250	3.21%	14,936.95	-	14,936.95	3,139.25	18,076.20
Land Conservation	181.000	0.89%	4,157.77	-	4,157.77	873.82	5,031.59
Veterans Service	76.000	0.38%	1,745.80	-	1,745.80	366.91	2,112.71
Medical Examiner	344.000	1.70%	7,902.05	-	7,902.05	1,660.75	9,562.80



DEPARTMENT 7  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 464,624.63  
Total 2nd Tier Allocation 86,559.31  
**Total Allocated Cost \$ 551,183.94**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Other Departments	2,361.000	11.67%	54,234.73	-	54,234.73	11,398.34	65,633.07
<b>Total</b>	<b>20,226.500</b>	<b>100.00%</b>	<b>\$ 464,624.63</b>	<b>\$ -</b>	<b>\$ 464,624.63</b>	<b>\$ 86,559.31</b>	<b>\$ 551,183.94</b>

**Allocation Basis:** Number of Expenditure Transactions by Department During 2020 with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Parks, and Highway

**Allocation Source:** County Financial Records and Reports

**DEPARTMENT 7  
FISCAL 2020**

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

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

Total 1st Tier Allocation \$ 336,831.44  
Total 2nd Tier Allocation 50,124.84  
**Total Allocated Cost \$ 386,956.28**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	379.00	1.76%	5,920.82	-	5,920.82	-	5,920.82
County Executive	99.00	0.46%	1,546.60	-	1,546.60	-	1,546.60
Finance Department	329.00	1.53%	5,139.71	-	5,139.71	-	5,139.71
Data Performance & Analytics	51.00	0.24%	796.73	-	796.73	123.17	919.91
Human Resources	127.00	0.59%	1,984.02	-	1,984.02	306.73	2,290.75
Information Technology	347.00	1.61%	5,420.91	-	5,420.91	838.07	6,258.98
County Treasurer	127.00	0.59%	1,984.02	-	1,984.02	306.73	2,290.75
Corporation Counsel	118.00	0.55%	1,843.42	-	1,843.42	284.99	2,128.41
Central Courts	945.00	4.38%	14,763.00	-	14,763.00	2,282.35	17,045.35
Sheriff's Office	4,270.00	19.80%	66,706.87	-	66,706.87	10,312.83	77,019.71
Child Support	646.00	3.00%	10,091.95	-	10,091.95	1,560.21	11,652.16
Human Services-Administration	336.00	1.56%	5,249.07	-	5,249.07	811.50	6,060.57
Human Services-Economic Support	1,415.00	6.56%	22,105.44	-	22,105.44	3,417.48	25,522.92
Human Services-Health Services	2,453.00	11.38%	38,321.30	-	38,321.30	5,924.45	44,245.75
Human Services-Workforce Solutions	102.00	0.47%	1,593.47	-	1,593.47	246.35	1,839.82
Human Services-Youth and Family	1,264.00	5.86%	19,746.48	-	19,746.48	3,052.79	22,799.28
Human Services-Aging	228.00	1.06%	3,561.87	-	3,561.87	550.66	4,112.53
Human Services-Detention Center	1,137.00	5.27%	17,762.46	-	17,762.46	2,746.06	20,508.53
Communications	1,339.00	6.21%	20,918.15	-	20,918.15	3,233.93	24,152.08
Jail	2,880.00	13.36%	44,991.99	-	44,991.99	6,955.73	51,947.72
Register of Deeds	177.00	0.82%	2,765.13	-	2,765.13	427.49	3,192.62
County Clerk	108.00	0.50%	1,687.20	-	1,687.20	260.84	1,948.04
District Attorney	329.00	1.53%	5,139.71	-	5,139.71	794.60	5,934.31
Victim Witness	152.00	0.70%	2,374.58	-	2,374.58	367.11	2,741.69
Victim Advocate	43.00	0.20%	671.76	-	671.76	103.85	775.61
Emergency Management	26.00	0.12%	406.18	-	406.18	62.79	468.97
Planning & Development Services	170.00	0.79%	2,655.78	-	2,655.78	410.58	3,066.36
Parks	110.50	0.51%	1,726.26	-	1,726.26	266.88	1,993.13
Pritchard Park	41.60	0.19%	649.88	-	649.88	100.47	750.36
Highway	934.05	4.33%	14,591.93	-	14,591.93	2,255.90	16,847.84
Highway Shop Operations	172.90	0.80%	2,701.08	-	2,701.08	417.59	3,118.67
Land Conservation	76.00	0.35%	1,187.29	-	1,187.29	183.55	1,370.84
Veterans Service	76.00	0.35%	1,187.29	-	1,187.29	183.55	1,370.84
Medical Examiner	26.00	0.12%	406.18	-	406.18	62.79	468.97
Other Departments	527.00	2.44%	8,232.91	-	8,232.91	1,272.80	9,505.71
<b>Total</b>	<b>21,561.05</b>	<b>100.00%</b>	<b>\$ 336,831.44</b>	<b>\$ -</b>	<b>\$ 336,831.44</b>	<b>\$ 50,124.84</b>	<b>\$ 386,956.28</b>

**Allocation Basis:** Payroll Disbursements During 2020 with Reduced Weighting Applied at 35% for Highway and Parks

**Allocation Source:** Finance Department Records and Reports





**DEPARTMENT 7  
FISCAL 2020**

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

**Department:** Finance Department  
**Function:** Purchasing

Total 1st Tier Allocation           \$ 167,732.54  
Total 2nd Tier Allocation            29,110.82  

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Total Allocated Cost                 \$ 196,843.36

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	15.00	6.28%	10,527.15	-	10,527.15	-	10,527.15
County Executive	1.00	0.42%	701.81	-	701.81	-	701.81
Finance Department	6.00	2.51%	4,210.86	-	4,210.86	-	4,210.86
Printing & Mail Services	7.00	2.93%	4,912.67	-	4,912.67	939.06	5,851.73
Human Resources	1.00	0.42%	701.81	-	701.81	134.15	835.96
Information Technology	28.00	11.72%	19,650.67	-	19,650.67	3,756.23	23,406.91
Central Courts	6.00	2.51%	4,210.86	-	4,210.86	804.91	5,015.77
Sheriff's Office	84.00	35.15%	58,952.02	-	58,952.02	11,268.70	70,220.73
Child Support	2.00	0.84%	1,403.62	-	1,403.62	268.30	1,671.92
Human Services-Administration	12.00	5.02%	8,421.72	-	8,421.72	1,609.81	10,031.53
Human Services-Health Services	2.00	0.84%	1,403.62	-	1,403.62	268.30	1,671.92
Human Services-Youth and Family	2.00	0.84%	1,403.62	-	1,403.62	268.30	1,671.92
Human Services-Aging	9.00	3.77%	6,316.29	-	6,316.29	1,207.36	7,523.65
Human Services-Detention Center	1.00	0.42%	701.81	-	701.81	134.15	835.96
Communications	1.00	0.42%	701.81	-	701.81	134.15	835.96
Jail	4.00	1.67%	2,807.24	-	2,807.24	536.60	3,343.84
Register of Deeds	2.00	0.84%	1,403.62	-	1,403.62	268.30	1,671.92
District Attorney	3.00	1.26%	2,105.43	-	2,105.43	402.45	2,507.88
Emergency Management	2.00	0.84%	1,403.62	-	1,403.62	268.30	1,671.92
Planning & Development Services	22.00	9.21%	15,439.82	-	15,439.82	2,951.33	18,391.14
Parks	3.00	1.26%	2,105.43	-	2,105.43	402.45	2,507.88
Highway	2.00	0.84%	1,403.62	-	1,403.62	268.30	1,671.92
Highway Shop Operations	21.00	8.79%	14,738.01	-	14,738.01	2,817.18	17,555.18
Land Conservation	2.00	0.84%	1,403.62	-	1,403.62	268.30	1,671.92
Veterans Service	1.00	0.42%	701.81	-	701.81	134.15	835.96
<b>Total</b>	<b>239.00</b>	<b>100.00%</b>	<b>\$ 167,732.54</b>	<b>\$ -</b>	<b>\$ 167,732.54</b>	<b>\$ 29,110.82</b>	<b>\$ 196,843.36</b>

**Allocation Basis:** Purchase Orders by Department During 2020

**Allocation Source:** County Financial Records & Reports

**DEPARTMENT 7  
FISCAL 2020**

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

**Department: Finance Department  
Function: Audit**

Total 1st Tier Allocation           \$ 82,103.24  
Total 2nd Tier Allocation           11,895.48  

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Total Allocated Cost               \$ 93,998.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	98.00	0.21%	172.25	-	172.25	-	172.25
Facilities Management	1,170.00	2.50%	2,056.49	-	2,056.49	-	2,056.49
County Executive	218.00	0.47%	383.18	-	383.18	-	383.18
Finance Department	415.00	0.89%	729.44	-	729.44	-	729.44
Printing & Mail Services	98.00	0.21%	172.25	-	172.25	26.02	198.27
Data Performance & Analytics	65.00	0.14%	114.25	-	114.25	17.26	131.50
Human Resources	180.00	0.39%	316.38	-	316.38	47.78	364.17
Information Technology	501.00	1.07%	880.60	-	880.60	133.00	1,013.60
County Treasurer	595.00	1.27%	1,045.82	-	1,045.82	157.95	1,203.77
Corporation Counsel	179.00	0.38%	314.63	-	314.63	47.52	362.14
Central Courts	3,110.00	6.66%	5,466.40	-	5,466.40	825.60	6,292.00
Sheriff's Office	5,843.00	12.51%	10,270.16	-	10,270.16	1,551.11	11,821.27
Child Support	771.00	1.65%	1,355.18	-	1,355.18	204.67	1,559.85
Human Services-Administration	603.00	1.29%	1,059.88	-	1,059.88	160.08	1,219.96
Human Services-Economic Support	1,618.00	3.46%	2,843.93	-	2,843.93	429.52	3,273.46
Human Services-Health Services	3,945.50	8.45%	6,934.95	-	6,934.95	1,047.39	7,982.34
Human Services-Workforce Solutions	459.00	0.98%	806.78	-	806.78	121.85	928.63
Human Services-Youth and Family	4,496.70	9.63%	7,903.78	-	7,903.78	1,193.72	9,097.50
Human Services-Aging	1,039.50	2.23%	1,827.11	-	1,827.11	275.95	2,103.06
Human Services-Detention Center	1,320.30	2.83%	2,320.67	-	2,320.67	350.49	2,671.17
Communications	1,534.00	3.28%	2,696.29	-	2,696.29	407.22	3,103.51
Jail	3,436.00	7.36%	6,039.41	-	6,039.41	912.14	6,951.54
Jail Alternatives	135.00	0.29%	237.29	-	237.29	35.84	273.13
Register of Deeds	977.00	2.09%	1,717.26	-	1,717.26	259.36	1,976.62
County Clerk	480.00	1.03%	843.69	-	843.69	127.42	971.11
District Attorney	602.00	1.29%	1,058.13	-	1,058.13	159.81	1,217.94
Victim Witness	163.00	0.35%	286.50	-	286.50	43.27	329.77
Victim Advocate	86.00	0.18%	151.16	-	151.16	22.83	173.99
Emergency Management	65.00	0.14%	114.25	-	114.25	17.26	131.50
Planning & Development Services	805.00	1.72%	1,414.94	-	1,414.94	213.70	1,628.64
Harbor / Marina	242.00	0.52%	425.36	-	425.36	64.24	489.60
UW Extension	66.00	0.14%	116.01	-	116.01	17.52	133.53
Parks	1,185.00	2.54%	2,082.86	-	2,082.86	314.58	2,397.43
Pritchard Park	139.00	0.30%	244.32	-	244.32	36.90	281.22
Golf Courses	26.00	0.06%	45.70	-	45.70	6.90	52.60
Highway	2,092.00	4.48%	3,677.08	-	3,677.08	555.35	4,232.43
Highway Shop Operations	1,428.00	3.06%	2,509.97	-	2,509.97	379.08	2,889.06
Land Conservation	210.00	0.45%	369.11	-	369.11	55.75	424.86
Veterans Service	111.00	0.24%	195.10	-	195.10	29.47	224.57
Medical Examiner	188.00	0.40%	330.44	-	330.44	49.91	380.35

DEPARTMENT 7  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Audit

Total 1st Tier Allocation \$ 82,103.24  
Total 2nd Tier Allocation 11,895.48  
**Total Allocated Cost \$ 93,998.72**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Other Departments	6,016.00	12.88%	10,574.23	-	10,574.23	1,597.04	12,171.27
<b>Total</b>	<b>46,711.00</b>	<b>100.00%</b>	<b>\$ 82,103.24</b>	<b>\$ -</b>	<b>\$ 82,103.24</b>	<b>\$ 11,895.48</b>	<b>\$ 93,998.72</b>

**Allocation Basis:** Total Payroll, Accounts Payable, and General Receipt Transactions Processed by Department During 2020

**Allocation Source:** Finance Department Records and Reports

**DEPARTMENT 7  
FISCAL 2020**

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

**Department:** Finance Department  
**Function:** Receipts

Total 1st Tier Allocation	\$ 12,449.44
Total 2nd Tier Allocation	1,803.73
<b>Total Allocated Cost</b>	<b>\$ 14,253.16</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	22.00	0.22%	27.67	-	27.67	-	27.67
Facilities Management	26.00	0.26%	32.70	-	32.70	-	32.70
County Executive	38.00	0.38%	47.79	-	47.79	-	47.79
Finance Department	10.00	0.10%	12.58	-	12.58	-	12.58
Printing & Mail Services	10.00	0.10%	12.58	-	12.58	1.84	14.41
Data Performance & Analytics	1.00	0.01%	1.26	-	1.26	0.18	1.44
Information Technology	2.00	0.02%	2.52	-	2.52	0.37	2.88
County Treasurer	399.00	4.03%	501.75	-	501.75	73.41	575.16
Corporation Counsel	14.00	0.14%	17.61	-	17.61	2.58	20.18
Central Courts	567.00	5.73%	713.01	-	713.01	104.32	817.33
Sheriff's Office	445.00	4.49%	559.60	-	559.60	81.87	641.47
Child Support	38.00	0.38%	47.79	-	47.79	6.99	54.78
Human Services-Administration	82.00	0.83%	103.12	-	103.12	15.09	118.20
Human Services-Economic Support	22.00	0.22%	27.67	-	27.67	4.05	31.71
Human Services-Health Services	463.50	4.68%	582.86	-	582.86	85.27	668.13
Human Services-Workforce Solutions	132.00	1.33%	165.99	-	165.99	24.29	190.28
Human Services-Youth and Family	48.70	0.49%	61.24	-	61.24	8.96	70.20
Human Services-Aging	192.50	1.94%	242.07	-	242.07	35.42	277.49
Human Services-Detention Center	26.30	0.27%	33.07	-	33.07	4.84	37.91
Communications	39.00	0.39%	49.04	-	49.04	7.18	56.22
Jail	239.00	2.41%	300.55	-	300.55	43.97	344.52
Jail Alternatives	18.00	0.18%	22.64	-	22.64	3.31	25.95
Register of Deeds	740.00	7.47%	930.56	-	930.56	136.14	1,066.71
County Clerk	310.00	3.13%	389.83	-	389.83	57.03	446.86
District Attorney	120.00	1.21%	150.90	-	150.90	22.08	172.98
Victim Advocate	4.00	0.04%	5.03	-	5.03	0.74	5.77
Emergency Management	6.00	0.06%	7.55	-	7.55	1.10	8.65
Planning & Development Services	536.00	5.41%	674.03	-	674.03	98.61	772.64
Harbor / Marina	2.00	0.02%	2.52	-	2.52	0.37	2.88
UW Extension	22.00	0.22%	27.67	-	27.67	4.05	31.71
Parks	627.00	6.33%	788.46	-	788.46	115.35	903.82
Pritchard Park	2.00	0.02%	2.52	-	2.52	0.37	2.88
Golf Courses	17.00	0.17%	21.38	-	21.38	3.13	24.51
Highway	114.00	1.15%	143.36	-	143.36	20.97	164.33
Highway Shop Operations	32.00	0.32%	40.24	-	40.24	5.89	46.13
Land Conservation	55.00	0.56%	69.16	-	69.16	10.12	79.28
Veterans Service	2.00	0.02%	2.52	-	2.52	0.37	2.88
Medical Examiner	13.00	0.13%	16.35	-	16.35	2.39	18.74
Other Departments	4,463.00	45.08%	5,612.31	-	5,612.31	821.10	6,433.40
<b>Total</b>	<b>9,900.00</b>	<b>100.00%</b>	<b>\$ 12,449.44</b>	<b>\$ -</b>	<b>\$ 12,449.44</b>	<b>\$ 1,803.73</b>	<b>\$ 14,253.16</b>

**Allocation Basis:** Number of General Receipts Processed by Department During 2020

**Allocation Source:** Financial Department Records and Reports



DEPARTMENT 7  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department  
Function: Copier Pool Support

Total 1st Tier Allocation \$ 9,122.47  
Total 2nd Tier Allocation 1,349.34

**Total Allocated Cost \$ 10,471.81**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	1,302.44	0.62%	56.21	-	56.21	-	56.21
County Executive	337.49	0.16%	14.57	-	14.57	-	14.57
Finance Department	2,299.74	1.09%	99.25	-	99.25	-	99.25
Human Resources	4,650.45	2.20%	200.71	-	200.71	30.25	230.96
Information Technology	997.09	0.47%	43.03	-	43.03	6.49	49.52
County Treasurer	3,289.31	1.56%	141.96	-	141.96	21.40	163.36
Corporation Counsel	2,000.29	0.95%	86.33	-	86.33	13.01	99.34
Central Courts	14,945.94	7.07%	645.04	-	645.04	97.22	742.27
Sheriff's Office	23,099.69	10.93%	996.95	-	996.95	150.26	1,147.21
Child Support	10,031.06	4.75%	432.93	-	432.93	65.25	498.18
Human Services-Administration	15,568.27	7.37%	671.90	-	671.90	101.27	773.17
Human Services-Economic Support	9,383.74	4.44%	404.99	-	404.99	61.04	466.03
Human Services-Health Services	25,111.24	11.88%	1,083.76	-	1,083.76	163.35	1,247.11
Human Services-Workforce Solutions	979.76	0.46%	42.28	-	42.28	6.37	48.66
Human Services-Youth and Family	10,963.24	5.19%	473.16	-	473.16	71.32	544.47
Human Services-Aging	5,337.52	2.53%	230.36	-	230.36	34.72	265.08
Human Services-Detention Center	5,502.17	2.60%	237.47	-	237.47	35.79	273.26
Communications	9,480.48	4.49%	409.16	-	409.16	61.67	470.83
Jail	29,685.70	14.04%	1,281.19	-	1,281.19	193.11	1,474.29
Jail Alternatives	58.76	0.03%	2.54	-	2.54	0.38	2.92
Register of Deeds	2,738.25	1.30%	118.18	-	118.18	17.81	135.99
County Clerk	2,038.25	0.96%	87.97	-	87.97	13.26	101.23
District Attorney	11,042.07	5.22%	476.56	-	476.56	71.83	548.39
Victim Witness	1,532.69	0.73%	66.15	-	66.15	9.97	76.12
Emergency Management	1,705.54	0.81%	73.61	-	73.61	11.09	84.70
Planning & Development Services	7,230.50	3.42%	312.06	-	312.06	47.03	359.09
Harbor / Marina	2,538.73	1.20%	109.57	-	109.57	16.51	126.08
UW Extension	414.08	0.20%	17.87	-	17.87	2.69	20.56
Parks	938.01	0.44%	40.48	-	40.48	6.10	46.58
Highway	5,120.17	2.42%	220.98	-	220.98	33.31	254.29
Land Conservation	516.03	0.24%	22.27	-	22.27	3.36	25.63
Veterans Service	107.57	0.05%	4.64	-	4.64	0.70	5.34
Medical Examiner	339.57	0.16%	14.66	-	14.66	2.21	16.86
Other Departments	85.79	0.04%	3.70	-	3.70	0.56	4.26
<b>Total</b>	<b>211,371.62</b>	<b>100.00%</b>	<b>\$ 9,122.47</b>	<b>\$ -</b>	<b>\$ 9,122.47</b>	<b>\$ 1,349.34</b>	<b>\$ 10,471.81</b>

Allocation Basis: Copy Charges by Department During 2020

Allocation Source: County Financial Records and Reports



**DEPARTMENT 7  
FISCAL 2020**

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

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

Total 1st Tier Allocation           \$ 136,730.73  
Total 2nd Tier Allocation            19,814.76  

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Total Allocated Cost                 \$ 156,545.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Printing & Mail Services	3,940.41	6.08%	8,312.63	-	8,312.63	1,204.65	9,517.28
Human Resources	4,022.82	6.21%	8,486.48	-	8,486.48	1,229.84	9,716.33
Information Technology	1,947.18	3.00%	4,107.74	-	4,107.74	595.29	4,703.03
Sheriff's Office	43,785.14	67.56%	92,368.48	-	92,368.48	13,385.86	105,754.34
Jail	95.00	0.15%	200.41	-	200.41	29.04	229.45
Other Departments	11,023.49	17.01%	23,254.99	-	23,254.99	3,370.07	26,625.06
<b>Total</b>	<b>64,814.04</b>	<b>100.00%</b>	<b>\$ 136,730.73</b>	<b>\$ -</b>	<b>\$ 136,730.73</b>	<b>\$ 19,814.76</b>	<b>\$ 156,545.49</b>

**Allocation Basis:** Direct Allocation to Benefiting Departments

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

**DEPARTMENT 7  
FISCAL 2020**

**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	-	-	-	-
Facilities Management	<b>59,045.45</b>	40,452.08	5,920.82	10,527.15
County Executive	<b>6,989.53</b>	4,295.59	1,546.60	701.81
Finance Department	<b>14,211.78</b>	4,019.94	5,139.71	4,210.86
Printing & Mail Services	<b>21,224.86</b>	5,643.17	-	5,851.73
Human Resources	<b>16,829.62</b>	3,391.46	2,290.75	835.96
Information Technology	<b>45,164.51</b>	9,729.60	6,258.98	23,406.91
County Treasurer	<b>8,625.26</b>	4,392.22	2,290.75	-
Corporation Counsel	<b>5,612.35</b>	3,002.28	2,128.41	-
Central Courts	<b>132,129.05</b>	102,216.35	17,045.35	5,015.77
Sheriff's Office	<b>338,770.52</b>	72,165.80	77,019.71	70,220.73
Child Support	<b>21,024.45</b>	5,587.57	11,652.16	1,671.92
Human Services-Administration	<b>21,157.06</b>	2,953.63	6,060.57	10,031.53
Human Services-Economic Support	<b>32,186.94</b>	2,892.82	25,522.92	-
Human Services-Health Services	<b>72,275.64</b>	16,460.39	44,245.75	1,671.92
Human Services-Workforce Solutions	<b>6,598.64</b>	3,591.26	1,839.82	-
Human Services-Youth and Family	<b>85,119.89</b>	50,936.52	22,799.28	1,671.92
Human Services-Aging	<b>24,188.62</b>	9,906.81	4,112.53	7,523.65
Human Services-Detention Center	<b>26,840.53</b>	2,513.71	20,508.53	835.96
Ridgewood Care Center	-	-	-	-
Communications	<b>38,570.59</b>	9,951.99	24,152.08	835.96
Jail	<b>84,556.73</b>	20,265.36	51,947.72	3,343.84
Jail Alternatives	<b>7,807.68</b>	7,505.69	-	-
Register of Deeds	<b>11,907.90</b>	3,864.04	3,192.62	1,671.92
County Clerk	<b>7,414.68</b>	3,947.44	1,948.04	-
District Attorney	<b>20,194.48</b>	9,812.99	5,934.31	2,507.88
Victim Witness	<b>3,870.35</b>	722.77	2,741.69	-
Victim Advocate	<b>3,429.46</b>	2,474.10	775.61	-
Emergency Management	<b>4,478.46</b>	2,112.71	468.97	1,671.92
Planning & Development Services	<b>30,528.21</b>	6,310.34	3,066.36	18,391.14
Harbor / Marina	<b>15,963.53</b>	15,344.96	-	-
UW Extension	<b>3,021.29</b>	2,835.48	-	-
Parks	<b>14,061.89</b>	6,213.04	1,993.13	2,507.88
Pritchard Park	<b>2,195.06</b>	1,160.60	750.36	-
Golf Courses	<b>660.88</b>	583.78	-	-
Highway	<b>31,823.19</b>	8,652.39	16,847.84	1,671.92
Highway Shop Operations	<b>41,685.23</b>	18,076.20	3,118.67	17,555.18

DEPARTMENT 7  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll	Purchasing
Land Conservation	8,604.13	5,031.59	1,370.84	1,671.92
Lakeshores Library	-	-	-	-
Veterans Service	4,552.31	2,112.71	1,370.84	835.96
Medical Examiner	10,447.73	9,562.80	468.97	-
Courts & Judicial	-	-	-	-
Other Departments	120,372.77	65,633.07	9,505.71	-
<b>Total</b>	<b>\$ 1,404,141.25</b>	<b>\$ 546,325.20</b>	<b>\$ 386,036.37</b>	<b>\$ 196,843.36</b>



**DEPARTMENT 7  
FISCAL 2020**

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

**Department: Finance Department**

<b>Grantee Department</b>	<b>Audit</b>	<b>Receipts</b>	<b>Copier Pool Support</b>	<b>Departmental Support</b>
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Facilities Management	2,056.49	32.70	56.21	-
County Executive	383.18	47.79	14.57	-
Finance Department	729.44	12.58	99.25	-
Printing & Mail Services	198.27	14.41	-	9,517.28
Human Resources	364.17	-	230.96	9,716.33
Information Technology	1,013.60	2.88	49.52	4,703.03
County Treasurer	1,203.77	575.16	163.36	-
Corporation Counsel	362.14	20.18	99.34	-
Central Courts	6,292.00	817.33	742.27	-
Sheriff's Office	11,821.27	641.47	1,147.21	105,754.34
Child Support	1,559.85	54.78	498.18	-
Human Services-Administration	1,219.96	118.20	773.17	-
Human Services-Economic Support	3,273.46	31.71	466.03	-
Human Services-Health Services	7,982.34	668.13	1,247.11	-
Human Services-Workforce Solutions	928.63	190.28	48.66	-
Human Services-Youth and Family	9,097.50	70.20	544.47	-
Human Services-Aging	2,103.06	277.49	265.08	-
Human Services-Detention Center	2,671.17	37.91	273.26	-
Ridgewood Care Center	-	-	-	-
Communications	3,103.51	56.22	470.83	-
Jail	6,951.54	344.52	1,474.29	229.45
Jail Alternatives	273.13	25.95	2.92	-
Register of Deeds	1,976.62	1,066.71	135.99	-
County Clerk	971.11	446.86	101.23	-
District Attorney	1,217.94	172.98	548.39	-
Victim Witness	329.77	-	76.12	-
Victim Advocate	173.99	5.77	-	-
Emergency Management	131.50	8.65	84.70	-
Planning & Development Services	1,628.64	772.64	359.09	-
Harbor / Marina	489.60	2.88	126.08	-
UW Extension	133.53	31.71	20.56	-
Parks	2,397.43	903.82	46.58	-
Pritchard Park	281.22	2.88	-	-
Golf Courses	52.60	24.51	-	-
Highway	4,232.43	164.33	254.29	-
Highway Shop Operations	2,889.06	46.13	-	-

DEPARTMENT 7  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
FINANCE DEPARTMENT  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Audit	Receipts	Copier Pool Support	Departmental Support
Land Conservation	424.86	79.28	25.63	-
Lakeshores Library	-	-	-	-
Veterans Service	224.57	2.88	5.34	-
Medical Examiner	380.35	18.74	16.86	-
Courts & Judicial	-	-	-	-
Other Departments	12,171.27	6,433.40	4.26	26,625.06
<b>Total</b>	<b>\$ 93,694.96</b>	<b>\$ 14,224.06</b>	<b>\$ 10,471.81</b>	<b>\$ 156,545.49</b>

**DEPARTMENT 8  
FISCAL 2020**

**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 2020.
- **Postage/Mail**: Costs related to the delivery/processing of mail have been allocated based on postage charges by department during 2020.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 8  
FISCAL 2020**

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

**Department: Printing & Mail Services**

Functions:	<u>Total</u>	<u>General &amp; Administrative</u>	<u>Printing Services</u>	<u>Postage/Mail</u>
<b>Expenditures:</b>				
Salaries & Wages	-	-	-	-
Fringe Benefits	-	-	-	-
C/S-Shredding	5,848.93	-	5,848.93	-
C/S-Courier	23,116.00	-	-	23,116.00
C/S-Ricoh	138,170.97	14,867.20	71,006.06	52,297.71
C/S-Mail Pickup	3,735.00	-	-	3,735.00
Equipment Repairs	992.50	-	992.50	-
Leases	173,016.21	-	173,016.21	-
Lease-Postage Meter	858.96	-	-	858.96
Maintenance Agreements	83,690.97	-	83,690.97	-
M/C-Folder Stuffer	3,060.00	-	-	3,060.00
MC Envelope Printer	1,773.75	-	1,773.75	-
MC Postage Machine	2,042.67	-	-	2,042.67
MC-Anajet	2,388.30	-	2,388.30	-
Telephone	172.99	172.99	-	-
Office Supplies	899.79	899.79	-	-
Off Supp-Ink Mail Machine	1,676.76	-	-	1,676.76
Off Supp-Toner Envelope Printer	2,474.75	-	2,474.75	-
Off Supp - Anajet Printer	1,765.85	-	1,765.85	-
Paper	298.35	-	298.35	-
Printing-Scrap	630.99	-	630.99	-
Postage	1,033.90	-	-	1,033.90
Equipment	3,695.51	-	3,695.51	-
Materials	892.16	892.16	-	-
Materials-NeoPost Folder	1,501.83	-	-	1,501.83
Capital Purchases	31,531.21	-	31,531.21	-
<b>Total Expenditures</b>	<b>\$ 485,268.35</b>	<b>\$ 16,832.14</b>	<b>\$ 379,113.38</b>	<b>\$ 89,322.83</b>
<b>Cost Adjustments:</b>				
TVCCOG Revenue	(13,954.14)	-	(13,954.14)	-
Copier Pool Revenues	(301,630.69)	-	(301,630.69)	-
Sale of County Property	(345.00)	-	(345.00)	-

**DEPARTMENT 8  
FISCAL 2020**

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

**Department: Printing & Mail Services**

Functions:	<u>Total</u>	<u>General &amp; Administrative</u>	<u>Printing Services</u>	<u>Postage/Mail</u>
<b>Total Cost Adjustments</b>	<b>\$ (315,929.83)</b>	<b>\$ -</b>	<b>\$ (315,929.83)</b>	<b>\$ -</b>
General & Administrative Allocation	0.00	(16,832.14)	13,622.53	3,209.60
Disallowed / Capitalized	(22,599.46)	-	(22,599.46)	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	3,971.76	-	3,214.42	757.35
Equipment Depreciation	8,975.78	-	5,079.70	3,896.08
Insurance & Employee Activity	591.70	-	478.87	112.83
Audit & Consulting Services	889.21	-	719.65	169.56
Facilities Management	15,326.48	-	12,403.98	2,922.50
County Executive	101.61	-	82.24	19.38
Finance Department	18,073.26	-	14,626.99	3,446.26
<b>Total 1st Allocation</b>	<b>47,929.80</b>	<b>-</b>	<b>36,605.86</b>	<b>11,323.95</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 194,668.86</b>	<b>\$ -</b>	<b>\$ 90,812.48</b>	<b>\$ 103,856.38</b>
2nd Allocation				
Building Depreciation	1.65	-	1.33	0.31
Equipment Depreciation	1.62	-	0.92	0.70
Insurance & Employee Activity	29.25	-	23.67	5.58
Audit & Consulting Services	31.29	-	25.32	5.97
Facilities Management	550.03	-	445.15	104.88
County Executive	8.67	-	7.02	1.65
Finance Department	3,151.60	-	2,550.64	600.96
Printing & Mail Services	546.79	-	442.53	104.26
Data Performance & Analytics	111.82	-	90.49	21.32
Human Resources	424.29	-	343.38	80.90
Information Technology	8,846.89	-	7,159.94	1,686.95
County Treasurer	37.82	-	30.61	7.21

DEPARTMENT 8  
FISCAL 2020

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

Department: Printing & Mail Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
Corporation Counsel	-	-	-	-
Central Courts	-	-	-	-
Sheriff's Office	20,174.21	-	16,327.33	3,846.88
<b>Total 2nd Allocation</b>	<b>33,915.91</b>	<b>-</b>	<b>27,448.33</b>	<b>6,467.58</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 33,915.91</b>	<b>\$ -</b>	<b>\$ 27,448.33</b>	<b>\$ 6,467.58</b>
Total Incoming Costs	81,845.72	-	64,054.19	17,791.53
<b>Total Allocated Cost</b>	<b>\$ 228,584.78</b>	<b>\$ -</b>	<b>\$ 118,260.81</b>	<b>\$ 110,323.96</b>

**DEPARTMENT 8  
FISCAL 2020**

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

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

Total 1st Tier Allocation \$ 90,812.48  
Total 2nd Tier Allocation 27,448.33  
  
**Total Allocated Cost \$ 118,260.81**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	57.96	0.02%	22.34	-	22.34	-	22.34
County Executive	4,206.02	1.79%	1,621.29	-	1,621.29	-	1,621.29
Finance Department	1,357.92	0.58%	523.44	-	523.44	-	523.44
Data Performance & Analytics	149.81	0.06%	57.75	-	57.75	-	57.75
Human Resources	6,078.68	2.58%	2,343.15	-	2,343.15	726.01	3,069.16
Information Technology	147.12	0.06%	56.71	-	56.71	17.57	74.28
County Treasurer	3,743.57	1.59%	1,443.03	-	1,443.03	447.11	1,890.15
Corporation Counsel	348.44	0.15%	134.31	-	134.31	41.62	175.93
Central Courts	13,207.91	5.61%	5,091.25	-	5,091.25	1,577.49	6,668.74
Sheriff's Office	8,677.02	3.68%	3,344.73	-	3,344.73	1,036.34	4,381.07
Child Support	2,334.10	0.99%	899.73	-	899.73	278.77	1,178.50
Human Services-Administration	1,687.05	0.72%	650.31	-	650.31	201.49	851.80
Human Services-Economic Support	4,989.07	2.12%	1,923.13	-	1,923.13	595.87	2,519.01
Human Services-Health Services	4,679.00	1.99%	1,803.61	-	1,803.61	558.84	2,362.45
Human Services-Workforce Solutions	1,843.89	0.78%	710.76	-	710.76	220.23	930.99
Human Services-Youth and Family	1,202.63	0.51%	463.58	-	463.58	143.64	607.22
Human Services-Aging	19,669.75	8.35%	7,582.10	-	7,582.10	2,349.27	9,931.36
Human Services-Detention Center	37.46	0.02%	14.44	-	14.44	4.47	18.91
Jail	12,226.52	5.19%	4,712.96	-	4,712.96	1,460.28	6,173.24
Jail Alternatives	342.82	0.15%	132.15	-	132.15	40.94	173.09
Register of Deeds	1,127.05	0.48%	434.44	-	434.44	134.61	569.05
County Clerk	107,222.78	45.51%	41,331.16	-	41,331.16	12,806.20	54,137.36
District Attorney	4,465.98	1.90%	1,721.50	-	1,721.50	533.40	2,254.90
Victim Witness	864.82	0.37%	333.36	-	333.36	103.29	436.65
Victim Advocate	169.00	0.07%	65.14	-	65.14	20.18	85.33
Emergency Management	335.02	0.14%	129.14	-	129.14	40.01	169.15
Planning & Development Services	1,013.61	0.43%	390.72	-	390.72	121.06	511.78
Harbor / Marina	527.49	0.22%	203.33	-	203.33	63.00	266.33
UW Extension	1,113.39	0.47%	429.18	-	429.18	132.98	562.16
Parks	753.59	0.32%	290.49	-	290.49	90.01	380.49
Pritchard Park	2,738.51	1.16%	1,055.61	-	1,055.61	327.08	1,382.69
Highway	1,010.30	0.43%	389.44	-	389.44	120.67	510.11
Land Conservation	69.80	0.03%	26.91	-	26.91	8.34	35.24
Veterans Service	226.32	0.10%	87.24	-	87.24	27.03	114.27
Medical Examiner	369.85	0.16%	142.57	-	142.57	44.17	186.74
Other Departments	26,594.78	11.29%	10,251.49	-	10,251.49	3,176.36	13,427.85
<b>Total</b>	<b>235,589.02</b>	<b>100.00%</b>	<b>\$ 90,812.48</b>	<b>\$ -</b>	<b>\$ 90,812.48</b>	<b>\$ 27,448.33</b>	<b>\$ 118,260.81</b>

**Allocation Basis:** Printing Charges by Department During 2020

**Allocation Source:** County Financial Records and Reports



**DEPARTMENT 8  
FISCAL 2020**

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

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

Total 1st Tier Allocation \$ 103,856.38  
Total 2nd Tier Allocation 6,467.58  
**Total Allocated Cost \$ 110,323.96**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	59.79	0.03%	31.62	-	31.62	-	31.62
County Executive	741.67	0.38%	392.24	-	392.24	-	392.24
Finance Department	7,401.75	3.77%	3,914.53	-	3,914.53	-	3,914.53
Printing & Mail Services	1,033.90	0.53%	546.79	-	546.79	-	546.79
Human Resources	1,785.61	0.91%	944.35	-	944.35	61.71	1,006.06
Information Technology	18.60	0.01%	9.84	-	9.84	0.64	10.48
County Treasurer	15,876.98	8.08%	8,396.78	-	8,396.78	548.71	8,945.49
Corporation Counsel	390.99	0.20%	206.78	-	206.78	13.51	220.29
Central Courts	69,701.01	35.49%	36,862.42	-	36,862.42	2,408.89	39,271.31
Sheriff's Office	12,213.93	6.22%	6,459.52	-	6,459.52	422.12	6,881.64
Child Support	22,784.42	11.60%	12,049.88	-	12,049.88	787.44	12,837.32
Human Services-Administration	1,448.38	0.74%	766.00	-	766.00	50.06	816.05
Human Services-Economic Support	7,283.28	3.71%	3,851.87	-	3,851.87	251.71	4,103.58
Human Services-Health Services	6,017.74	3.06%	3,182.57	-	3,182.57	207.98	3,390.55
Human Services-Workforce Solutions	44.08	0.02%	23.31	-	23.31	1.52	24.84
Human Services-Youth and Family	6,750.55	3.44%	3,570.13	-	3,570.13	233.30	3,803.43
Human Services-Aging	18,877.47	9.61%	9,983.63	-	9,983.63	652.41	10,636.04
Human Services-Detention Center	220.83	0.11%	116.79	-	116.79	7.63	124.42
Jail	195.29	0.10%	103.28	-	103.28	6.75	110.03
Jail Alternatives	1,169.34	0.60%	618.42	-	618.42	40.41	658.84
Register of Deeds	3,909.49	1.99%	2,067.59	-	2,067.59	135.11	2,202.71
County Clerk	3,662.62	1.87%	1,937.03	-	1,937.03	126.58	2,063.61
District Attorney	2,544.15	1.30%	1,345.51	-	1,345.51	87.93	1,433.44
Victim Witness	2,788.97	1.42%	1,474.99	-	1,474.99	96.39	1,571.38
Victim Advocate	771.36	0.39%	407.95	-	407.95	26.66	434.60
Emergency Management	19.92	0.01%	10.53	-	10.53	0.69	11.22
Planning & Development Services	2,619.14	1.33%	1,385.17	-	1,385.17	90.52	1,475.69
Harbor / Marina	246.75	0.13%	130.50	-	130.50	8.53	139.03
UW Extension	3,776.64	1.92%	1,997.33	-	1,997.33	130.52	2,127.85
Parks	56.78	0.03%	30.03	-	30.03	1.96	31.99
Highway	246.26	0.13%	130.24	-	130.24	8.51	138.75
Land Conservation	836.40	0.43%	442.34	-	442.34	28.91	471.25
Veterans Service	417.76	0.21%	220.94	-	220.94	14.44	235.38
Medical Examiner	55.24	0.03%	29.21	-	29.21	1.91	31.12
Other Departments	408.93	0.21%	216.27	-	216.27	14.13	230.40
<b>Total</b>	<b>196,376.02</b>	<b>100.00%</b>	<b>\$ 103,856.38</b>	<b>\$ -</b>	<b>\$ 103,856.38</b>	<b>\$ 6,467.58</b>	<b>\$ 110,323.96</b>

**Allocation Basis:** Postage Charges by Department During 2020

**Allocation Source:** County Financial Records and Reports





**DEPARTMENT 8  
FISCAL 2020**

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

**Department: Printing & Mail Services**

<b>Grantee Department</b>	<b>Total</b>	<b>Printing Services</b>	<b>Postage/Mail</b>
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Facilities Management	<b>53.96</b>	22.34	31.62
County Executive	<b>2,013.54</b>	1,621.29	392.24
Finance Department	<b>4,437.96</b>	523.44	3,914.53
Printing & Mail Services	<b>546.79</b>	-	546.79
Data Performance & Analytics	<b>57.75</b>	57.75	-
Human Resources	<b>4,075.22</b>	3,069.16	1,006.06
Information Technology	<b>84.76</b>	74.28	10.48
County Treasurer	<b>10,835.64</b>	1,890.15	8,945.49
Corporation Counsel	<b>396.22</b>	175.93	220.29
Central Courts	<b>45,940.05</b>	6,668.74	39,271.31
Sheriff's Office	<b>11,262.71</b>	4,381.07	6,881.64
Child Support	<b>14,015.82</b>	1,178.50	12,837.32
Human Services-Administration	<b>1,667.85</b>	851.80	816.05
Human Services-Economic Support	<b>6,622.59</b>	2,519.01	4,103.58
Human Services-Health Services	<b>5,753.00</b>	2,362.45	3,390.55
Human Services-Workforce Solutions	<b>955.82</b>	930.99	24.84
Human Services-Youth and Family	<b>4,410.64</b>	607.22	3,803.43
Human Services-Aging	<b>20,567.40</b>	9,931.36	10,636.04
Human Services-Detention Center	<b>143.34</b>	18.91	124.42
Ridgewood Care Center	-	-	-
Communications	-	-	-
Jail	<b>6,283.27</b>	6,173.24	110.03
Jail Alternatives	<b>831.93</b>	173.09	658.84
Register of Deeds	<b>2,771.76</b>	569.05	2,202.71
County Clerk	<b>56,200.97</b>	54,137.36	2,063.61
District Attorney	<b>3,688.34</b>	2,254.90	1,433.44
Victim Witness	<b>2,008.03</b>	436.65	1,571.38
Victim Advocate	<b>519.93</b>	85.33	434.60
Emergency Management	<b>180.38</b>	169.15	11.22
Planning & Development Services	<b>1,987.47</b>	511.78	1,475.69
Harbor / Marina	<b>405.36</b>	266.33	139.03

DEPARTMENT 8  
FISCAL 2020

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

Department: Printing & Mail Services

Grantee Department	Total	Printing Services	Postage/Mail
UW Extension	2,690.01	562.16	2,127.85
Parks	412.48	380.49	31.99
Pritchard Park	1,382.69	1,382.69	-
Golf Courses	-	-	-
Highway	648.85	510.11	138.75
Highway Shop Operations	-	-	-
Land Conservation	506.49	35.24	471.25
Lakeshores Library	-	-	-
Veterans Service	349.65	114.27	235.38
Medical Examiner	217.86	186.74	31.12
Courts & Judicial	-	-	-
Other Departments	13,658.25	13,427.85	230.40
<b>Total</b>	<b>\$ 228,584.78</b>	<b>\$ 118,260.81</b>	<b>\$ 110,323.96</b>

**DEPARTMENT 9  
FISCAL 2020**

**RACINE COUNTY, WISCONSIN  
DATA PERFORMANCE & ANALYTICS  
NATURE AND EXTENT OF SERVICES**

The Data Performance and Analytics group is responsible for utilizing and administering various technologies to create County-wide metrics and accountability systems for programming, performance, and process improvements. The department also works with other County departments to identify and support marketing and fund development needs.

Costs for Data Performance and Analytics have been functionalized and are allocated as follows:

- **Department Specific Projects**: Costs associated with specific projects related to County operations and performance reviews are allocated based on an analysis of direct effort provided by benefiting department.
- **County-wide Projects**: Costs associated with projects and activities that benefit all County operations are allocated based on the number of full-time equivalent County employees and contracted FTE.
- **General Government**: Costs related to external projects with non-County agency partners, as well as public relations activities are considered unallowable for allocation and have been effectively removed from the cost plan.

Note: In 2020, the County received reimbursement for a portion of expenses associated with operations necessary to respond to the COVID-19 pandemic. The County created a separate revenue account to record the amount of reimbursed expenses. This revenue is offset against allocated amounts.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 9  
FISCAL 2020**

**RACINE COUNTY, WISCONSIN  
DATA PERFORMANCE & ANALYTICS  
DEPARTMENTAL COSTS BY FUNCTION**

**Department: Data Performance & Analytics**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Departmental Specific</b>	<b>County-wide Projects</b>	<b>General Government</b>
<b>Expenditures:</b>					
Salaries & Wages	131,607.19	131.61	89,361.28	40,140.19	1,974.11
Fringe Benefits	49,071.17	49.07	33,319.32	14,966.71	736.07
Software Subscription	823.29	823.29	-	-	-
Telephone	2,361.06	2,361.06	-	-	-
Public Liability Insurance	1,320.80	1,320.80	-	-	-
Travel/Mileage	38.99	38.99	-	-	-
Training	113.11	113.11	-	-	-
Office Supplies	367.43	367.43	-	-	-
Printing	149.81	149.81	-	-	-
Equipment	530.89	530.89	-	-	-
<b>Total Expenditures</b>	<b>\$ 186,383.74</b>	<b>\$ 5,886.06</b>	<b>\$ 122,680.61</b>	<b>\$ 55,106.90</b>	<b>\$ 2,710.18</b>
<b>Cost Adjustments:</b>					
WI Dept of Administration	(11,186.61)	(11,186.61)	-	-	-
<b>Total Cost Adjustments</b>	<b>\$ (11,186.61)</b>	<b>\$ (11,186.61)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	(0.00)	5,300.55	(3,602.68)	(1,618.29)	(79.59)
Disallowed / Capitalized	(2,630.59)	-	-	-	(2,630.59)
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	440.02	-	299.08	134.34	6.61
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	133.04	-	90.42	40.62	2.00
Audit & Consulting Services	85.18	-	57.90	26.01	1.28
Facilities Management	1,697.99	-	1,154.09	518.41	25.50
County Executive	20,799.86	-	14,137.24	6,350.31	312.31
Finance Department	1,624.34	-	1,104.03	495.92	24.39
Printing & Mail Services	57.75	-	39.25	17.63	0.87
<b>Total 1st Allocation</b>	<b>24,838.19</b>	<b>-</b>	<b>16,882.02</b>	<b>7,583.23</b>	<b>372.95</b>
General & Administrative Allocation	-	-	-	-	-

DEPARTMENT 9  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
DATA PERFORMANCE & ANALYTICS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Data Performance & Analytics

Functions:	Total	General & Administrative	Departmental Specific	County-wide Projects	General Government
Unallocated	(372.95)	-	-	-	(372.95)
<b>Total 1st Tier Allocation</b>	<b>\$ 197,031.79</b>	<b>\$ -</b>	<b>\$ 135,959.94</b>	<b>\$ 61,071.85</b>	<b>\$ -</b>
2nd Allocation					
Building Depreciation	0.18	-	0.12	0.06	0.00
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	7.25	-	4.92	2.21	0.11
Audit & Consulting Services	2.70	-	1.83	0.82	0.04
Facilities Management	60.94	-	41.42	18.60	0.91
County Executive	1,611.38	-	1,095.22	491.96	24.19
Finance Department	290.27	-	197.29	88.62	4.36
Printing & Mail Services	-	-	-	-	-
Data Performance & Analytics	111.82	-	76.00	34.14	1.68
Human Resources	1,549.03	-	1,052.84	472.93	23.26
Information Technology	2,169.30	-	1,474.43	662.30	32.57
County Treasurer	3.78	-	2.57	1.15	0.06
Corporation Counsel	-	-	-	-	-
Central Courts	-	-	-	-	-
Sheriff's Office	2,235.10	-	1,519.16	682.39	33.56
<b>Total 2nd Allocation</b>	<b>8,041.75</b>	<b>-</b>	<b>5,465.81</b>	<b>2,455.19</b>	<b>120.75</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	(120.75)	-	-	-	(120.75)
<b>Total 2nd Tier Allocation</b>	<b>\$ 8,041.75</b>	<b>\$ -</b>	<b>\$ 5,465.81</b>	<b>\$ 2,455.19</b>	<b>\$ -</b>
Total Incoming Costs	32,386.25	-	22,347.83	10,038.42	-
<b>Total Allocated Cost</b>	<b>\$ 204,952.79</b>	<b>\$ -</b>	<b>\$ 141,425.76</b>	<b>\$ 63,527.03</b>	<b>\$ -</b>

**DEPARTMENT 9  
FISCAL 2020**

**RACINE COUNTY, WISCONSIN  
DATA PERFORMANCE & ANALYTICS  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Data Performance & Analytics  
**Function:** Departmental Specific

Total 1st Tier Allocation           \$ 135,959.94  
Total 2nd Tier Allocation            5,465.81  

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Total Allocated Cost                 \$ 141,425.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
County Executive	10,481.21	12.15%	16,517.79	-	16,517.79	-	16,517.79
Finance Department	1,746.87	2.02%	2,752.97	-	2,752.97	-	2,752.97
Human Resources	4,780.03	5.54%	7,533.05	-	7,533.05	352.85	7,885.91
Information Technology	5,240.61	6.07%	8,258.90	-	8,258.90	386.85	8,645.76
County Treasurer	1,746.87	2.02%	2,752.97	-	2,752.97	128.95	2,881.92
Sheriff's Office	3,493.74	4.05%	5,505.94	-	5,505.94	257.90	5,763.84
Human Services-Administration	57,035.92	66.11%	89,885.36	(80,060.24)	9,825.12	4,210.30	14,035.42
Human Services-Detention Center	1,746.87	2.02%	2,752.97	-	2,752.97	128.95	2,881.92
<b>Total</b>	<b>86,272.12</b>	<b>100.00%</b>	<b>\$ 135,959.94</b>	<b>\$ (80,060.24)</b>	<b>\$ 55,899.70</b>	<b>\$ 5,465.81</b>	<b>\$ 61,365.52</b>

**Allocation Basis:** Time/Effort Analysis by Benefiting Department for 2020

**Allocation Source:** Data & Performance Analytics Staff

**DEPARTMENT 9  
FISCAL 2020**

**RACINE COUNTY, WISCONSIN  
DATA PERFORMANCE & ANALYTICS  
FUNCTIONAL COST ALLOCATIONS**

**Department:** Data Performance & Analytics  
**Function:** County-wide Projects

Total 1st Tier Allocation	\$ 61,071.85
Total 2nd Tier Allocation	2,455.19
<b>Total Allocated Cost</b>	<b>\$ 63,527.03</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	15.500	1.42%	866.57	-	866.57	-	866.57
County Executive	4.400	0.40%	245.99	-	245.99	-	245.99
Finance Department	13.000	1.19%	726.80	-	726.80	-	726.80
Printing & Mail Services	2.000	0.18%	111.82	-	111.82	-	111.82
Data Performance & Analytics	2.000	0.18%	111.82	-	111.82	-	111.82
Human Resources	5.000	0.46%	279.54	-	279.54	11.63	291.17
Information Technology	18.700	1.71%	1,045.48	-	1,045.48	43.50	1,088.98
County Treasurer	5.000	0.46%	279.54	-	279.54	11.63	291.17
Corporation Counsel	4.650	0.43%	259.97	-	259.97	10.82	270.79
Central Courts	49.485	4.53%	2,766.60	-	2,766.60	115.11	2,881.71
Sheriff's Office	176.600	16.17%	9,873.32	-	9,873.32	410.80	10,284.12
Child Support	32.150	2.94%	1,797.44	-	1,797.44	74.79	1,872.22
Human Services-Administration	18.050	1.65%	1,009.14	-	1,009.14	41.99	1,051.12
Human Services-Economic Support	66.500	6.09%	3,717.87	-	3,717.87	154.69	3,872.56
Human Services-Health Services	134.800	12.34%	7,536.37	-	7,536.37	313.57	7,849.94
Human Services-Workforce Solutions	9.750	0.89%	545.10	-	545.10	22.68	567.78
Human Services-Youth and Family	68.750	6.29%	3,843.66	-	3,843.66	159.92	4,003.59
Human Services-Aging	44.260	4.05%	2,474.48	-	2,474.48	102.96	2,577.44
Human Services-Detention Center	48.200	4.41%	2,694.76	-	2,694.76	112.12	2,806.88
Communications	53.000	4.85%	2,963.11	-	2,963.11	123.29	3,086.40
Jail	142.500	13.05%	7,966.86	-	7,966.86	331.48	8,298.34
Register of Deeds	8.000	0.73%	447.26	-	447.26	18.61	465.87
County Clerk	4.250	0.39%	237.61	-	237.61	9.89	247.49
District Attorney	13.125	1.20%	733.79	-	733.79	30.53	764.32
Victim Witness	6.000	0.55%	335.45	-	335.45	13.96	349.40
Victim Advocate	1.700	0.16%	95.04	-	95.04	3.95	99.00
Emergency Management	1.000	0.09%	55.91	-	55.91	2.33	58.23
Planning & Development Services	7.900	0.72%	441.67	-	441.67	18.38	460.05
Harbor / Marina	8.710	0.80%	486.96	-	486.96	20.26	507.22
UW Extension	5.000	0.46%	279.54	-	279.54	11.63	291.17
Parks	14.580	1.33%	815.14	-	815.14	33.92	849.05
Pritchard Park	2.530	0.23%	141.45	-	141.45	5.89	147.33
Highway	64.227	5.88%	3,590.79	-	3,590.79	149.40	3,740.19
Highway Shop Operations	10.500	0.96%	587.03	-	587.03	24.42	611.46
Land Conservation	3.000	0.27%	167.72	-	167.72	6.98	174.70
Veterans Service	3.000	0.27%	167.72	-	167.72	6.98	174.70
Medical Examiner	2.000	0.18%	111.82	-	111.82	4.65	116.47
Other Departments	22.550	2.06%	1,260.72	-	1,260.72	52.45	1,313.18
<b>Total</b>	<b>1,092.367</b>	<b>100.00%</b>	<b>\$ 61,071.85</b>	<b>\$ -</b>	<b>\$ 61,071.85</b>	<b>\$ 2,455.19</b>	<b>\$ 63,527.03</b>

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

**Allocation Source:** County Financial and Human Resources Records



DEPARTMENT 9  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
DATA PERFORMANCE & ANALYTICS  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Data Performance & Analytics

Grantee Department	Total	Departmental Specific	County-wide Projects
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Insurance & Employee Activity	-	-	-
Audit & Consulting Services	-	-	-
Facilities Management	866.57	-	866.57
County Executive	16,763.78	16,517.79	245.99
Finance Department	3,479.77	2,752.97	726.80
Printing & Mail Services	111.82	-	111.82
Data Performance & Analytics	111.82	-	111.82
Human Resources	8,177.08	7,885.91	291.17
Information Technology	9,734.73	8,645.76	1,088.98
County Treasurer	3,173.09	2,881.92	291.17
Corporation Counsel	270.79	-	270.79
Central Courts	2,881.71	-	2,881.71
Sheriff's Office	16,047.96	5,763.84	10,284.12
Child Support	1,872.22	-	1,872.22
Human Services-Administration	15,086.54	14,035.42	1,051.12
Human Services-Economic Support	3,872.56	-	3,872.56
Human Services-Health Services	7,849.94	-	7,849.94
Human Services-Workforce Solutions	567.78	-	567.78
Human Services-Youth and Family	4,003.59	-	4,003.59
Human Services-Aging	2,577.44	-	2,577.44
Human Services-Detention Center	5,688.80	2,881.92	2,806.88
Ridgewood Care Center	-	-	-
Communications	3,086.40	-	3,086.40
Jail	8,298.34	-	8,298.34
Jail Alternatives	-	-	-
Register of Deeds	465.87	-	465.87
County Clerk	247.49	-	247.49
District Attorney	764.32	-	764.32
Victim Witness	349.40	-	349.40
Victim Advocate	99.00	-	99.00
Emergency Management	58.23	-	58.23
Planning & Development Services	460.05	-	460.05



DEPARTMENT 9  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
DATA PERFORMANCE & ANALYTICS  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Data Performance & Analytics

Grantee Department	Total	Departmental Specific	County-wide Projects
Harbor / Marina	507.22	-	507.22
UW Extension	291.17	-	291.17
Parks	849.05	-	849.05
Pritchard Park	147.33	-	147.33
Golf Courses	-	-	-
Highway	3,740.19	-	3,740.19
Highway Shop Operations	611.46	-	611.46
Land Conservation	174.70	-	174.70
Lakeshores Library	-	-	-
Veterans Service	174.70	-	174.70
Medical Examiner	116.47	-	116.47
Courts & Judicial	-	-	-
Other Departments	1,313.18	-	1,313.18
<b>Total</b>	<b>\$ 124,892.55</b>	<b>\$ 61,365.52</b>	<b>\$ 63,527.03</b>

**DEPARTMENT 10  
FISCAL 2020**

**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 2020:

- **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 2020.
- **Department Specific**: Costs related to testing or other services benefiting specific departments have been allocated directly to the respective department(s).

Note: In 2020, the County received reimbursement for a portion of expenses associated with operations necessary to respond to the COVID-19 pandemic. The County created a separate revenue account to record the amount of reimbursed expenses. This revenue is offset against allocated amounts.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 10  
FISCAL 2020**

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

**Department: Human Resources**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Personnel Administration</b>	<b>Payroll</b>	<b>Department Specific</b>
<b>Expenditures:</b>					
Salaries & Wages	446,665.13	97,373.00	319,812.23	29,479.90	-
Fringe Benefits	151,129.42	32,946.21	108,208.66	9,974.54	-
Tuition Reimbursement	6,400.00	-	-	-	6,400.00
PS - Arbitration Expense	400.00	-	-	-	400.00
Temporary Help	9,366.36	9,366.36	-	-	-
Civil Service Testing	10,178.50	-	-	-	10,178.50
Per Diems	850.00	-	-	-	850.00
Telephone	2,750.11	2,750.11	-	-	-
Public Liability Expense	4,485.29	4,485.29	-	-	-
Advertising	75.00	75.00	-	-	-
Travel/Mileage	267.03	267.03	-	-	-
Travel-Civil Service Related	204.87	-	-	-	204.87
Training	11,605.40	-	11,605.40	-	-
Recruitment / Advertising	1,153.00	-	1,153.00	-	-
Office Supplies	1,627.21	1,627.21	-	-	-
Copy Cost	4,650.45	4,650.45	-	-	-
Printing	6,078.68	6,078.68	-	-	-
Publications	409.99	409.99	-	-	-
Postage	1,785.61	1,785.61	-	-	-
Dues	25.00	25.00	-	-	-
Equipment	957.12	957.12	-	-	-
<b>Total Expenditures</b>	<b>\$ 661,064.17</b>	<b>\$ 162,797.06</b>	<b>\$ 440,779.30</b>	<b>\$ 39,454.44</b>	<b>\$ 18,033.37</b>
Disallowed / Capitalized	(1,054.87)	-	-	-	(1,054.87)
General & Administrative Allocation	0.00	(162,797.06)	149,057.16	13,739.91	-
<b>Incoming Costs</b>					
1st Allocation					
Building Depreciation	4,531.76	-	4,008.91	358.84	164.01
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	841.09	-	744.05	66.60	30.44
Audit & Consulting Services	832.33	-	736.30	65.91	30.12
Facilities Management	17,487.44	-	15,469.81	1,384.71	632.91
County Executive	20,952.28	-	18,534.90	1,659.07	758.31
Finance Department	14,491.87	-	12,819.87	1,147.51	524.49
Printing & Mail Services	3,287.49	-	2,908.20	260.31	118.98
Data Performance & Analytics	7,812.59	-	6,911.21	618.63	282.75
<b>Total 1st Allocation</b>	<b>70,236.86</b>	<b>-</b>	<b>62,133.25</b>	<b>5,561.59</b>	<b>2,542.02</b>

DEPARTMENT 10  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
HUMAN RESOURCES  
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 730,246.16</b>	<b>\$ -</b>	<b>\$ 651,969.70</b>	<b>\$ 58,755.93</b>	<b>\$ 19,520.52</b>
2nd Allocation					
Building Depreciation	1.88	-	1.66	0.15	0.07
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	43.25	-	38.26	3.42	1.57
Audit & Consulting Services	31.04	-	27.46	2.46	1.12
Facilities Management	627.58	-	555.17	49.69	22.71
County Executive	1,624.39	-	1,436.97	128.62	58.79
Finance Department	2,337.75	-	2,068.03	185.11	84.61
Printing & Mail Services	787.72	-	696.84	62.37	28.51
Data Performance & Analytics	364.49	-	322.43	28.86	13.19
Human Resources	5,710.80	-	5,051.92	452.20	206.69
Information Technology	24,371.36	-	21,559.50	1,929.80	882.05
County Treasurer	-	-	-	-	-
Corporation Counsel	27,004.98	-	23,889.27	2,138.34	977.37
Central Courts	-	-	-	-	-
Sheriff's Office	23,018.67	-	20,362.88	1,822.69	833.10
<b>Total 2nd Allocation</b>	<b>85,923.90</b>	<b>-</b>	<b>76,010.39</b>	<b>6,803.74</b>	<b>3,109.77</b>
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 85,923.90</b>	<b>\$ -</b>	<b>\$ 76,010.39</b>	<b>\$ 6,803.74</b>	<b>\$ 3,109.77</b>
Total Incoming Costs	156,160.76	-	138,143.63	12,365.33	5,651.80
<b>Total Allocated Cost</b>	<b>\$ 816,170.06</b>	<b>\$ -</b>	<b>\$ 727,980.09</b>	<b>\$ 65,559.67</b>	<b>\$ 22,630.30</b>

DEPARTMENT 10  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
HUMAN RESOURCES  
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources  
Function: Personnel Administration

Total 1st Tier Allocation	\$ 651,969.70
Total 2nd Tier Allocation	76,010.39
<b>Total Allocated Cost</b>	<b>\$ 727,980.09</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	14.150	1.53%	10,006.08	-	10,006.08	-	10,006.08
County Executive	4.050	0.44%	2,863.93	-	2,863.93	-	2,863.93
Finance Department	13.000	1.41%	9,192.86	-	9,192.86	-	9,192.86
Printing & Mail Services	0.600	0.07%	424.29	-	424.29	-	424.29
Data Performance & Analytics	2.000	0.22%	1,414.29	-	1,414.29	-	1,414.29
Human Resources	5.000	0.54%	3,535.72	-	3,535.72	-	3,535.72
Information Technology	15.200	1.65%	10,748.58	-	10,748.58	1,308.18	12,056.76
County Treasurer	5.000	0.54%	3,535.72	-	3,535.72	430.32	3,966.04
Corporation Counsel	4.650	0.50%	3,288.22	-	3,288.22	400.20	3,688.42
Central Courts	41.026	4.45%	29,011.25	-	29,011.25	3,530.89	32,542.15
Sheriff's Office	171.280	18.58%	121,119.48	-	121,119.48	14,741.17	135,860.64
Child Support	27.530	2.99%	19,467.65	-	19,467.65	2,369.36	21,837.01
Human Services-Administration	14.725	1.60%	10,412.68	-	10,412.68	1,267.30	11,679.99
Human Services-Economic Support	59.150	6.42%	41,827.52	-	41,827.52	5,090.73	46,918.24
Human Services-Health Services	108.410	11.76%	76,661.39	-	76,661.39	9,330.28	85,991.66
Human Services-Workforce Solutions	5.725	0.62%	4,048.39	-	4,048.39	492.72	4,541.11
Human Services-Youth and Family	55.625	6.03%	39,334.84	-	39,334.84	4,787.35	44,122.19
Human Services-Aging	19.578	2.12%	13,844.45	-	13,844.45	1,684.98	15,529.42
Human Services-Detention Center	45.960	4.98%	32,500.30	-	32,500.30	3,955.53	36,455.83
Communications	53.000	5.75%	37,478.59	-	37,478.59	4,561.43	42,040.02
Jail	122.550	13.29%	86,660.39	-	86,660.39	10,547.23	97,207.62
Register of Deeds	7.300	0.79%	5,162.14	-	5,162.14	628.27	5,790.42
County Clerk	4.250	0.46%	3,005.36	-	3,005.36	365.78	3,371.13
District Attorney	13.038	1.41%	9,219.73	-	9,219.73	1,122.11	10,341.84
Victim Witness	6.000	0.65%	4,242.86	-	4,242.86	516.39	4,759.25
Victim Advocate	1.700	0.18%	1,202.14	-	1,202.14	146.31	1,348.45
Emergency Management	1.000	0.11%	707.14	-	707.14	86.06	793.21
Planning & Development Services	7.060	0.77%	4,992.43	-	4,992.43	607.62	5,600.05
Harbor / Marina	2.613	0.28%	1,847.76	-	1,847.76	224.89	2,072.65
UW Extension	1.500	0.16%	1,060.71	-	1,060.71	129.10	1,189.81
Parks	9.064	0.98%	6,409.55	-	6,409.55	780.09	7,189.64
Pritchard Park	2.530	0.27%	1,789.07	-	1,789.07	217.74	2,006.82
Highway	59.063	6.41%	41,765.99	-	41,765.99	5,083.24	46,849.24
Highway Shop Operations	10.500	1.14%	7,425.00	-	7,425.00	903.68	8,328.68
Land Conservation	3.000	0.33%	2,121.43	-	2,121.43	258.19	2,379.62
Veterans Service	3.000	0.33%	2,121.43	-	2,121.43	258.19	2,379.62
Medical Examiner	1.300	0.14%	919.29	-	919.29	111.88	1,031.17
Other Departments	0.850	0.09%	601.07	-	601.07	73.16	674.23
<b>Total</b>	<b>921.977</b>	<b>100.00%</b>	<b>\$ 651,969.70</b>	<b>\$ -</b>	<b>\$ 651,969.70</b>	<b>\$ 76,010.39</b>	<b>\$ 727,980.09</b>

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

Allocation Source: County Financial and Human Resources Records & Reports



**DEPARTMENT 10  
FISCAL 2020**

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

**Department:** Human Resources  
**Function:** Payroll

Total 1st Tier Allocation \$ 58,755.93  
Total 2nd Tier Allocation 6,803.74  
**Total Allocated Cost \$ 65,559.67**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	379	1.70%	1,001.33	-	1,001.33	-	1,001.33
County Executive	99	0.45%	261.56	-	261.56	-	261.56
Finance Department	329	1.48%	869.23	-	869.23	-	869.23
Data Performance & Analytics	51	0.23%	134.74	-	134.74	-	134.74
Human Resources	127	0.57%	335.54	-	335.54	-	335.54
Information Technology	347	1.56%	916.78	-	916.78	111.08	1,027.86
County Treasurer	127	0.57%	335.54	-	335.54	40.65	376.19
Corporation Counsel	118	0.53%	311.76	-	311.76	37.77	349.53
Central Courts	945	4.25%	2,496.71	-	2,496.71	302.51	2,799.22
Sheriff's Office	4,270	19.20%	11,281.44	-	11,281.44	1,366.89	12,648.33
Child Support	646	2.90%	1,706.75	-	1,706.75	206.79	1,913.54
Human Services-Administration	336	1.51%	887.72	-	887.72	107.56	995.28
Human Services-Economic Support	1,415	6.36%	3,738.46	-	3,738.46	452.96	4,191.43
Human Services-Health Services	2,453	11.03%	6,480.88	-	6,480.88	785.24	7,266.12
Human Services-Workforce Solutions	102	0.46%	269.49	-	269.49	32.65	302.14
Human Services-Youth and Family	1,264	5.68%	3,339.52	-	3,339.52	404.63	3,744.14
Human Services-Aging	228	1.03%	602.38	-	602.38	72.99	675.37
Human Services-Detention Center	1,137	5.11%	3,003.98	-	3,003.98	363.97	3,367.95
Communications	1,339	6.02%	3,537.67	-	3,537.67	428.63	3,966.30
Jail	2,880	12.95%	7,609.02	-	7,609.02	921.93	8,530.96
Register of Deeds	177	0.80%	467.64	-	467.64	56.66	524.30
County Clerk	108	0.49%	285.34	-	285.34	34.57	319.91
District Attorney	329	1.48%	869.23	-	869.23	105.32	974.54
Victim Witness	152	0.68%	401.59	-	401.59	48.66	450.24
Victim Advocate	43	0.19%	113.61	-	113.61	13.76	127.37
Emergency Management	26	0.12%	68.69	-	68.69	8.32	77.02
Planning & Development Services	170	0.76%	449.14	-	449.14	54.42	503.56
Parks	170	0.76%	449.14	-	449.14	54.42	503.56
Pritchard Park	64	0.29%	169.09	-	169.09	20.49	189.58
Highway	1,437	6.46%	3,796.59	-	3,796.59	460.01	4,256.59
Highway Shop Operations	266	1.20%	702.78	-	702.78	85.15	787.93
Land Conservation	76	0.34%	200.79	-	200.79	24.33	225.12
Veterans Service	76	0.34%	200.79	-	200.79	24.33	225.12
Medical Examiner	26	0.12%	68.69	-	68.69	8.32	77.02
Other Departments	527	2.37%	1,392.35	-	1,392.35	168.70	1,561.05
<b>Total</b>	<b>22,239</b>	<b>100.00%</b>	<b>\$ 58,755.93</b>	<b>\$ -</b>	<b>\$ 58,755.93</b>	<b>\$ 6,803.74</b>	<b>\$ 65,559.67</b>

**Allocation Basis:** Payroll Disbursements by Department During 2020

**Allocation Source:** County Financial Records and Reports



DEPARTMENT 10  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
HUMAN RESOURCES  
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources  
Function: Department Specific

Total 1st Tier Allocation \$ 19,520.52  
Total 2nd Tier Allocation 3,109.77  

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Total Allocated Cost \$ 22,630.30

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Human Resources	1,600.00	9.42%	1,839.55	-	1,839.55	-	1,839.55
Information Technology	4,800.00	28.27%	5,518.66	-	5,518.66	970.63	6,489.29
Sheriff's Office	10,513.25	61.92%	12,087.30	-	12,087.30	2,125.94	14,213.24
Jail	65.25	0.38%	75.02	-	75.02	13.19	88.21
<b>Total</b>	<b>16,978.50</b>	<b>100.00%</b>	<b>\$ 19,520.52</b>	<b>\$ -</b>	<b>\$ 19,520.52</b>	<b>\$ 3,109.77</b>	<b>\$ 22,630.30</b>

Allocation Basis: Direct Allocation to Benefiting Department(s)

Allocation Source: Financial Statements, Records and Reports

**DEPARTMENT 10  
FISCAL 2020**

**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	-	-	-	-
Facilities Management	<b>11,007.40</b>	10,006.08	1,001.33	-
County Executive	<b>3,125.49</b>	2,863.93	261.56	-
Finance Department	<b>10,062.09</b>	9,192.86	869.23	-
Printing & Mail Services	<b>424.29</b>	424.29	-	-
Human Resources	<b>5,710.80</b>	3,535.72	335.54	1,839.55
Information Technology	<b>19,573.91</b>	12,056.76	1,027.86	6,489.29
County Treasurer	<b>4,342.23</b>	3,966.04	376.19	-
Corporation Counsel	<b>4,037.95</b>	3,688.42	349.53	-
Central Courts	<b>35,341.37</b>	32,542.15	2,799.22	-
Sheriff's Office	<b>162,722.21</b>	135,860.64	12,648.33	14,213.24
Child Support	<b>23,750.55</b>	21,837.01	1,913.54	-
Human Services-Administration	<b>12,675.26</b>	11,679.99	995.28	-
Human Services-Economic Support	<b>51,109.67</b>	46,918.24	4,191.43	-
Human Services-Health Services	<b>93,257.79</b>	85,991.66	7,266.12	-
Human Services-Workforce Solutions	<b>4,843.25</b>	4,541.11	302.14	-
Human Services-Youth and Family	<b>47,866.33</b>	44,122.19	3,744.14	-
Human Services-Aging	<b>16,204.79</b>	15,529.42	675.37	-
Human Services-Detention Center	<b>39,823.78</b>	36,455.83	3,367.95	-
Ridgewood Care Center	-	-	-	-
Communications	<b>46,006.32</b>	42,040.02	3,966.30	-
Jail	<b>105,826.79</b>	97,207.62	8,530.96	88.21
Jail Alternatives	-	-	-	-
Register of Deeds	<b>6,314.72</b>	5,790.42	524.30	-
County Clerk	<b>3,691.04</b>	3,371.13	319.91	-
District Attorney	<b>11,316.39</b>	10,341.84	974.54	-
Victim Witness	<b>5,209.49</b>	4,759.25	450.24	-
Victim Advocate	<b>1,475.83</b>	1,348.45	127.37	-
Emergency Management	<b>870.22</b>	793.21	77.02	-
Planning & Development Services	<b>6,103.61</b>	5,600.05	503.56	-
Harbor / Marina	<b>2,072.65</b>	2,072.65	-	-
UW Extension	<b>1,189.81</b>	1,189.81	-	-
Parks	<b>7,693.20</b>	7,189.64	503.56	-
Pritchard Park	<b>2,196.39</b>	2,006.82	189.58	-



DEPARTMENT 10  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
HUMAN RESOURCES  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Total	Personnel Administration	Payroll	Department Specific
Golf Courses	-	-	-	-
Highway	51,105.83	46,849.24	4,256.59	-
Highway Shop Operations	9,116.61	8,328.68	787.93	-
Land Conservation	2,604.75	2,379.62	225.12	-
Lakeshores Library	-	-	-	-
Veterans Service	2,604.75	2,379.62	225.12	-
Medical Examiner	1,108.19	1,031.17	77.02	-
Courts & Judicial	-	-	-	-
Other Departments	2,235.27	674.23	1,561.05	-
<b>Total</b>	<b>\$ 814,621.03</b>	<b>\$ 726,565.80</b>	<b>\$ 65,424.93</b>	<b>\$ 22,630.30</b>

**DEPARTMENT 11  
FISCAL 2020**

**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 11  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
<b>Expenditures:</b>				
Salaries & Wages	760,663.40	-	745,539.08	13,475.58
Fringe Benefits	289,606.48	-	281,938.24	7,400.99
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	16,860.00	-	16,860.00	-
C/S-Internet 2nd Access	14,524.56	-	14,524.56	-
PS-Technical Support	172,853.57	-	172,851.77	-
Lease - Computers Non Allocate	109,400.76	-	109,400.76	-
Software Maintenance Contracts	1,791.67	-	1,791.67	-
SWM-IP Addresses	300.00	-	300.00	-
SWM-Domain Registration	288.17	-	288.17	-
SWM-Email Archiving	2,874.96	-	2,874.96	-
SWM-Firewall	49,438.90	-	49,438.90	-
SWM-Kronos	42,187.58	-	-	-
SWM-Lansweeper	313.95	-	313.95	-
SWM-Remote Access Splashtop	2,466.00	-	2,466.00	-
SWM-Phoenix	59,037.00	-	-	-
SWM-Phones	(2.92)	-	-	-
SWM-Production Tools	7,250.00	-	7,250.00	-
SWM-Tangent	1,267.50	-	1,267.50	-
SWM-Voice Mail Ware	6,890.00	-	-	-
SWM-Website	2,597.52	-	2,597.52	-
SWM-LAN Storage	3,833.27	-	3,833.27	-
SWM-Redgate SQL Toolbelt	1,286.93	-	1,286.93	-
SWM-RSA Software Maintenance	315.20	-	315.20	-
SWM-Video Cameras	31.45	-	31.45	-
HWM-12th Floor UPS	2,580.00	-	2,580.00	-
HWM-Backup System	23,422.59	-	23,422.59	-
HWM-Fiber	15,158.18	-	15,158.18	-
HWM Lan Storage	12,068.75	-	12,068.75	-
HWM-Aruba Introspect	23,856.00	-	23,856.00	-
HWM-Switches	1,613.04	-	1,613.04	-
Software Subscription	841,393.12	-	841,393.12	-
Telephone	10,018.26	9,789.94	-	-
Public Liability Expense	7,636.65	-	7,636.65	-
Advertising	544.00	544.00	-	-
Travel/Mileage	4,927.49	4,876.89	-	-

**DEPARTMENT 11  
FISCAL 2020**

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

**Department: Information Technology**

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Training	1,599.10	1,599.10	-	-
Conferences	65.00	65.00	-	-
Office Supplies	1,196.45	1,196.45	-	-
Copy Cost	997.09	997.09	-	-
Printing	147.12	147.12	-	-
Postage	18.60	18.60	-	-
Dues	50.00	50.00	-	-
Supplies-Technical	7,625.94	-	7,625.94	-
Supplies-Infrastructure	1,919.02	-	1,919.02	-
Equipment	3,822.92	3,822.92	-	-
Technology Refresh	18,481.83	-	18,481.83	-
<b>Total Expenditures</b>	<b>\$ 2,576,906.98</b>	<b>\$ 23,107.11</b>	<b>\$ 2,422,614.93</b>	<b>\$ 20,876.57</b>
Disallowed / Capitalized	-	-	-	-
<b>Cost Adjustments:</b>				
TVCCOG Revenue	(94,104.63)	-	(94,104.63)	-
<b>Total Cost Adjustments</b>	<b>\$ (94,104.63)</b>	<b>\$ -</b>	<b>\$ (94,104.63)</b>	<b>\$ -</b>
General & Administrative Allocation	0.00	(23,107.11)	22,647.67	409.36
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	19,231.12	-	18,848.74	340.69
Equipment Depreciation	239,243.66	-	146,863.87	-
Insurance & Employee Activity	3,322.21	-	3,256.15	58.85
Audit & Consulting Services	1,624.54	-	1,592.24	28.78
Facilities Management	74,210.17	-	72,734.65	1,314.67
County Executive	21,648.32	-	21,217.89	383.51
Finance Department	38,145.35	-	37,386.91	675.77
Printing & Mail Services	66.55	-	65.22	1.18
Data Performance & Analytics	9,304.38	-	9,119.38	164.83
Human Resources	17,184.01	-	16,842.34	304.42

DEPARTMENT 11  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Total 1st Allocation	423,980.31	-	327,927.39	3,272.71
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 2,906,782.66</b>	<b>\$ -</b>	<b>\$ 2,679,085.36</b>	<b>\$ 24,558.64</b>
2nd Allocation				
Building Depreciation	7.98		7.82	0.14
Equipment Depreciation	43.26		26.56	-
Insurance & Employee Activity	168.80		165.44	2.99
Audit & Consulting Services	57.70		56.55	1.02
Facilities Management	2,663.21		2,610.25	47.18
County Executive	1,683.80		1,650.32	29.83
Finance Department	7,019.16		6,879.59	124.35
Printing & Mail Services	18.21		17.85	0.32
Data Performance & Analytics	430.35		421.80	7.62
Human Resources	2,389.90		2,342.38	42.34
Information Technology	93,146.84		91,294.79	1,650.15
County Treasurer	7.56		7.41	0.13
Corporation Counsel	9,603.01		9,412.08	170.12
Central Courts	-		-	-
Sheriff's Office	97,682.65		95,740.42	1,730.50
Total 2nd Allocation	214,922.43	-	210,633.27	3,806.71
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 214,922.43</b>	<b>\$ -</b>	<b>\$ 210,633.27</b>	<b>\$ 3,806.71</b>
Total Incoming Costs	638,902.74	-	538,560.66	7,079.42
<b>Total Allocated Cost</b>	<b>\$ 3,121,705.09</b>	<b>\$ -</b>	<b>\$ 2,889,718.63</b>	<b>\$ 28,365.34</b>

DEPARTMENT 11  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Telephone	Departmental Costs
<b>Expenditures:</b>		
Salaries & Wages	-	1,648.74
Fringe Benefits	-	267.25
C/S-Internet Access	-	-
C/S-Ives Fiber	-	-
C/S-2nd Stage Fiber	-	-
C/S-Website	-	-
C/S-Internet 2nd Access	-	-
PS-Technical Support	-	1.80
Lease - Computers Non Allocate	-	-
Software Maintenance Contracts	-	-
SWM-IP Addresses	-	-
SWM-Domain Registration	-	-
SWM-Email Archiving	-	-
SWM-Firewall	-	-
SWM-Kronos	-	42,187.58
SWM-Lansweeper	-	-
SWM-Remote Access Splashtop	-	-
SWM-Phoenix	-	59,037.00
SWM-Phones	(2.92)	-
SWM-Production Tools	-	-
SWM-Tangent	-	-
SWM-Voice Mail Ware	6,890.00	-
SWM-Website	-	-
SWM-LAN Storage	-	-
SWM-Redgate SQL Toolbelt	-	-
SWM-RSA Software Maintenance	-	-
SWM-Video Cameras	-	-
HWM-12th Floor UPS	-	-
HWM-Backup System	-	-
HWM-Fiber	-	-
HWM Lan Storage	-	-
HWM-Aruba Introspect	-	-
HWM-Switches	-	-
Software Subscription	-	-
Telephone	-	228.32
Public Liability Expense	-	-
Advertising	-	-
Travel/Mileage	-	50.60

DEPARTMENT 11  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Telephone	Departmental Costs
Training	-	-
Conferences	-	-
Office Supplies	-	-
Copy Cost	-	-
Printing	-	-
Postage	-	-
Dues	-	-
Supplies-Technical	-	-
Supplies-Infrastructure	-	-
Equipment	-	-
Technology Refresh	-	-
<b>Total Expenditures</b>	<b>\$ 6,887.08</b>	<b>\$ 103,421.29</b>
Disallowed / Capitalized	-	-
<b>Cost Adjustments:</b>		
TVCCOG Revenue	-	-
<b>Total Cost Adjustments</b>	<b>\$ -</b>	<b>\$ -</b>
General & Administrative Allocation	-	50.08
<b>Incoming Costs</b>		
1st Allocation		
Building Depreciation	-	41.68
Equipment Depreciation	92,379.79	-
Insurance & Employee Activity	-	7.20
Audit & Consulting Services	-	3.52
Facilities Management	-	160.85
County Executive	-	46.92
Finance Department	-	82.68
Printing & Mail Services	-	0.14
Data Performance & Analytics	-	20.17
Human Resources	-	37.25

DEPARTMENT 11  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Telephone	Departmental Costs
Total 1st Allocation	92,379.79	400.42
General & Administrative Allocation	-	-
Unallocated	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 99,266.87</b>	<b>\$ 103,871.79</b>
2nd Allocation		
Building Depreciation	-	0.02
Equipment Depreciation	16.71	-
Insurance & Employee Activity	-	0.37
Audit & Consulting Services	-	0.13
Facilities Management	-	5.77
County Executive	-	3.65
Finance Department	-	15.21
Printing & Mail Services	-	0.04
Data Performance & Analytics	-	0.93
Human Resources	-	5.18
Information Technology	-	201.90
County Treasurer	-	0.02
Corporation Counsel	-	20.81
Central Courts	-	-
Sheriff's Office	-	211.73
Total 2nd Allocation	16.71	465.75
General & Administrative Allocation	-	-
Unallocated	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 16.71</b>	<b>\$ 465.75</b>
Total Incoming Costs	92,396.49	866.17
<b>Total Allocated Cost</b>	<b>\$ 99,283.57</b>	<b>\$ 104,337.54</b>



**DEPARTMENT 11  
FISCAL 2020**

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

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

Total 1st Tier Allocation \$ 2,679,085.36  
Total 2nd Tier Allocation 210,633.27  
**Total Allocated Cost \$ 2,889,718.63**

Grantee Department	Allocated			Direct Billed	1st Tier	2nd Tier	Total Allocated
	Allocation Units	Percentage	Gross Allocation		Allocation	Allocation	
Facilities Management	8	0.65%	17,354.40	-	17,354.40	-	17,354.40
County Executive	7	0.57%	15,185.10	-	15,185.10	-	15,185.10
Finance Department	27	2.19%	58,571.10	-	58,571.10	-	58,571.10
Printing & Mail Services	4	0.32%	8,677.20	-	8,677.20	-	8,677.20
Data Performance & Analytics	1	0.08%	2,169.30	-	2,169.30	-	2,169.30
Human Resources	11	0.89%	23,862.30	-	23,862.30	-	23,862.30
Information Technology	42	3.40%	91,110.60	-	91,110.60	-	91,110.60
County Treasurer	9	0.73%	19,523.70	-	19,523.70	1,670.22	21,193.92
Corporation Counsel	13	1.05%	28,200.90	-	28,200.90	2,412.54	30,613.44
Central Courts	4	0.32%	8,677.20	-	8,677.20	742.32	9,419.52
Sheriff's Office	126	10.20%	273,331.79	-	273,331.79	23,383.08	296,714.86
Child Support	50	4.05%	108,464.99	-	108,464.99	9,279.00	117,743.99
Human Services-Administration	119	9.64%	258,146.69	-	258,146.69	22,084.02	280,230.70
Human Services-Economic Support	118	9.55%	255,977.39	-	255,977.39	21,898.44	277,875.82
Human Services-Health Services	171	13.85%	370,950.28	-	370,950.28	31,734.18	402,684.46
Human Services-Workforce Solutions	53	4.29%	114,972.89	-	114,972.89	9,835.74	124,808.63
Human Services-Youth and Family	130	10.53%	282,008.99	-	282,008.99	24,125.40	306,134.38
Human Services-Aging	96	7.77%	208,252.79	-	208,252.79	17,815.68	226,068.47
Human Services-Detention Center	24	1.94%	52,063.20	-	52,063.20	4,453.92	56,517.12
Communications	33	2.67%	71,586.90	-	71,586.90	6,124.14	77,711.04
Jail	68	5.51%	147,512.39	-	147,512.39	12,619.44	160,131.83
Jail Alternatives	8	0.65%	17,354.40	-	17,354.40	1,484.64	18,839.04
Register of Deeds	20	1.62%	43,386.00	-	43,386.00	3,711.60	47,097.60
County Clerk	9	0.73%	19,523.70	-	19,523.70	1,670.22	21,193.92
Emergency Management	10	0.81%	21,693.00	-	21,693.00	1,855.80	23,548.80
Planning & Development Services	4	0.32%	8,677.20	-	8,677.20	742.32	9,419.52
Harbor / Marina	8	0.65%	17,354.40	-	17,354.40	1,484.64	18,839.04
UW Extension	13	1.05%	28,200.90	-	28,200.90	2,412.54	30,613.44
Highway	23	1.86%	49,893.90	-	49,893.90	4,268.34	54,162.24
Highway Shop Operations	2	0.16%	4,338.60	-	4,338.60	371.16	4,709.76
Land Conservation	4	0.32%	8,677.20	-	8,677.20	742.32	9,419.52
Veterans Service	8	0.65%	17,354.40	-	17,354.40	1,484.64	18,839.04
Medical Examiner	10	0.81%	21,693.00	-	21,693.00	1,855.80	23,548.80
Other Departments	2	0.16%	4,338.60	-	4,338.60	371.16	4,709.76
<b>Total</b>	<b>1,235</b>	<b>100.00%</b>	<b>\$ 2,679,085.36</b>	<b>\$ -</b>	<b>\$ 2,679,085.36</b>	<b>\$ 210,633.27</b>	<b>\$ 2,889,718.63</b>

**Allocation Basis:** Number of PC Devices by Department

**Allocation Source:** IS Department Inventory



DEPARTMENT 11  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
INFORMATION TECHNOLOGY  
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology  
Function: Child Support and Human Services

Total 1st Tier Allocation \$ 24,558.64  
Total 2nd Tier Allocation 3,806.71  
**Total Allocated Cost \$ 28,365.34**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	2,268.81	10.87%	2,668.97	(2,268.81)	400.16	413.70	813.86
Human Services-Administration	18,607.76	89.13%	21,889.67	(18,607.76)	3,281.91	3,393.00	6,674.91
<b>Total</b>	<b>20,876.57</b>	<b>100.00%</b>	<b>\$ 24,558.64</b>	<b>\$ (20,876.57)</b>	<b>\$ 3,682.07</b>	<b>\$ 3,806.71</b>	<b>\$ 7,488.77</b>

Allocation Basis: Direct Allocation to Benefiting Department During 2020

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

**DEPARTMENT 11  
FISCAL 2020**

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

**Department:** Information Technology  
**Function:** Telephone

Total 1st Tier Allocation           \$ 99,266.87  
Total 2nd Tier Allocation            16.71  

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Total Allocated Cost                 \$ 99,283.57

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	29	2.48%	2,460.46	-	2,460.46	-	2,460.46
County Executive	6	0.51%	509.06	-	509.06	-	509.06
Finance Department	15	1.28%	1,272.65	-	1,272.65	-	1,272.65
Printing & Mail Services	2	0.17%	169.69	-	169.69	-	169.69
Human Resources	6	0.51%	509.06	-	509.06	-	509.06
Information Technology	24	2.05%	2,036.24	-	2,036.24	-	2,036.24
County Treasurer	7	0.60%	593.90	-	593.90	0.11	594.01
Corporation Counsel	7	0.60%	593.90	-	593.90	0.11	594.01
Central Courts	134	11.45%	11,369.03	-	11,369.03	2.06	11,371.08
Sheriff's Office	111	9.49%	9,417.63	-	9,417.63	1.70	9,419.33
Child Support	40	3.42%	3,393.74	-	3,393.74	0.61	3,394.35
Human Services-Administration	58	4.96%	4,920.92	-	4,920.92	0.89	4,921.81
Human Services-Economic Support	133	11.37%	11,284.18	-	11,284.18	2.04	11,286.22
Human Services-Health Services	94	8.03%	7,975.29	-	7,975.29	1.44	7,976.73
Human Services-Workforce Solutions	45	3.85%	3,817.96	-	3,817.96	0.69	3,818.65
Human Services-Youth and Family	93	7.95%	7,890.44	-	7,890.44	1.43	7,891.87
Human Services-Aging	51	4.36%	4,327.02	-	4,327.02	0.78	4,327.80
Human Services-Detention Center	43	3.68%	3,648.27	-	3,648.27	0.66	3,648.93
Communications	3	0.26%	254.53	-	254.53	0.05	254.58
Jail	89	7.61%	7,551.07	-	7,551.07	1.37	7,552.44
Register of Deeds	13	1.11%	1,102.97	-	1,102.97	0.20	1,103.16
County Clerk	7	0.60%	593.90	-	593.90	0.11	594.01
District Attorney	39	3.33%	3,308.90	-	3,308.90	0.60	3,309.49
Victim Witness	11	0.94%	933.28	-	933.28	0.17	933.45
Emergency Management	17	1.45%	1,442.34	-	1,442.34	0.26	1,442.60
UW Extension	15	1.28%	1,272.65	-	1,272.65	0.23	1,272.88
Highway	62	5.30%	5,260.30	-	5,260.30	0.95	5,261.25
Veterans Service	9	0.77%	763.59	-	763.59	0.14	763.73
Medical Examiner	4	0.34%	339.37	-	339.37	0.06	339.44
Other Departments	3	0.26%	254.53	-	254.53	0.05	254.58
<b>Total</b>	<b>1,170</b>	<b>100.00%</b>	<b>\$ 99,266.87</b>	<b>\$ -</b>	<b>\$ 99,266.87</b>	<b>\$ 16.71</b>	<b>\$ 99,283.57</b>

**Allocation Basis:** Number of Telecommunications Lines Supported by IS

**Allocation Source:** IS Department Inventory Records



**DEPARTMENT 11  
FISCAL 2020**

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

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

Total 1st Tier Allocation	\$ 103,871.79
Total 2nd Tier Allocation	465.75
<b>Total Allocated Cost</b>	<b>\$ 104,337.54</b>

	<b>Allocation Units</b>	<b>Allocated Percentage</b>	<b>Gross Allocation</b>	<b>Direct Billed</b>	<b>1st Tier Allocation</b>	<b>2nd Tier Allocation</b>	<b>Total Allocated</b>
<b>Grantee Department</b>							
Finance Department	37,844.52	36.59%	38,009.37	-	38,009.37	-	38,009.37
Sheriff's Office	3,306.20	3.20%	3,320.60	-	3,320.60	23.48	3,344.08
Communications	3,233.57	3.13%	3,247.66	-	3,247.66	22.97	3,270.62
Human Services-Detention Center	7,164.97	6.93%	7,196.18	-	7,196.18	50.89	7,247.07
Jail	51,872.03	50.16%	52,097.98	-	52,097.98	368.41	52,466.40
<b>Total</b>	<b>103,421.29</b>	<b>100.00%</b>	<b>\$ 103,871.79</b>	<b>\$ -</b>	<b>\$ 103,871.79</b>	<b>\$ 465.75</b>	<b>\$ 104,337.54</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

**Allocation Source:** Information Systems and County Financial Records and Reports

**DEPARTMENT 11  
FISCAL 2020**

**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	-	-	-	-	-
Facilities Management	19,814.86	17,354.40	-	2,460.46	-
County Executive	15,694.16	15,185.10	-	509.06	-
Finance Department	97,853.12	58,571.10	-	1,272.65	38,009.37
Printing & Mail Services	8,846.89	8,677.20	-	169.69	-
Human Resources	24,371.36	23,862.30	-	509.06	-
Information Technology	93,146.84	91,110.60	-	2,036.24	-
County Treasurer	21,787.93	21,193.92	-	594.01	-
Corporation Counsel	31,207.45	30,613.44	-	594.01	-
Central Courts	20,790.60	9,419.52	-	11,371.08	-
Sheriff's Office	309,478.28	296,714.86	-	9,419.33	3,344.08
Child Support	121,952.21	117,743.99	813.86	3,394.35	-
Human Services-Administration	291,827.43	280,230.70	6,674.91	4,921.81	-
Human Services-Economic Support	289,162.05	277,875.82	-	11,286.22	-
Human Services-Health Services	410,661.19	402,684.46	-	7,976.73	-
Human Services-Workforce Solutions	128,627.28	124,808.63	-	3,818.65	-
Human Services-Youth and Family	314,026.25	306,134.38	-	7,891.87	-
Human Services-Aging	230,396.27	226,068.47	-	4,327.80	-
Human Services-Detention Center	67,413.12	56,517.12	-	3,648.93	7,247.07
Ridgewood Care Center	-	-	-	-	-
Communications	81,236.23	77,711.04	-	254.58	3,270.62
Jail	220,150.67	160,131.83	-	7,552.44	52,466.40
Jail Alternatives	18,839.04	18,839.04	-	-	-
Register of Deeds	48,200.76	47,097.60	-	1,103.16	-
County Clerk	21,787.93	21,193.92	-	594.01	-
District Attorney	3,309.49	-	-	3,309.49	-
Victim Witness	933.45	-	-	933.45	-
Victim Advocate	-	-	-	-	-
Emergency Management	24,991.40	23,548.80	-	1,442.60	-
Planning & Development Services	9,419.52	9,419.52	-	-	-
Harbor / Marina	18,839.04	18,839.04	-	-	-
UW Extension	31,886.32	30,613.44	-	1,272.88	-
Parks	-	-	-	-	-
Pritchard Park	-	-	-	-	-
Golf Courses	-	-	-	-	-
Highway	59,423.48	54,162.24	-	5,261.25	-
Highway Shop Operations	4,709.76	4,709.76	-	-	-
Land Conservation	9,419.52	9,419.52	-	-	-
Lakeshores Library	-	-	-	-	-
Veterans Service	19,602.77	18,839.04	-	763.73	-

DEPARTMENT 11  
FISCAL 2020

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	23,888.23	23,548.80	-	339.44	-
Courts & Judicial	-	-	-	-	-
Other Departments	4,964.34	4,709.76	-	254.58	-
<b>Total</b>	<b>\$ 3,098,659.22</b>	<b>\$ 2,887,549.33</b>	<b>\$ 7,488.77</b>	<b>\$ 99,283.57</b>	<b>\$ 104,337.54</b>

**DEPARTMENT 12  
FISCAL 2020**

**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 2020.
- **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 12  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
<b>Expenditures:</b>				
Salaries & Wages	250,086.41	82,328.45	14,655.06	153,102.90
Fringe Benefits	108,678.01	35,776.80	6,368.53	66,532.68
C/S - Board Up In Rem	23,207.00	-	-	23,207.00
C/S - In Rem Clean up	4,649.77	-	-	4,649.77
C/S - City of Burlington	3,227.00	-	-	3,227.00
C/S - Lawn Care	10,400.00	-	-	10,400.00
Title Expenses	45,500.00	-	-	45,500.00
Attorneys	1,000.00	-	-	1,000.00
PS - Appraisal Services	3,960.00	-	-	3,960.00
Telephone	1,001.94	1,001.94	-	-
Public Liability Expense	2,509.37	2,090.57	-	418.80
Advertising	457.42	457.42	-	-
Advertising - In Rem	10,449.05	-	-	10,449.05
Conferences	447.00	447.00	-	-
Office Supplies	791.38	746.20	-	45.18
Paper	379.45	379.45	-	-
Copy	3,289.31	3,289.31	-	-
Printing	3,743.57	3,553.73	-	189.84
Publications	1,721.04	423.24	-	1,297.80
Postage	15,876.98	12,877.34	-	2,999.64
Dues	395.00	395.00	-	-
Over/Short Tax Accounts	101.97	101.97	-	-
Equipment	708.97	708.97	-	-
Materials	63.82	29.12	-	34.70
<b>Total Expenditures</b>	<b>\$ 492,644.46</b>	<b>\$ 144,606.51</b>	<b>\$ 21,023.60</b>	<b>\$ 327,014.36</b>
<b>Cost Adjustments:</b>				
Treasurer's Fees	(2,354.95)	(2,354.95)	-	-
In Rem Fees	(92,413.54)	-	-	(92,413.54)
<b>Total Cost Adjustments</b>	<b>\$ (94,768.49)</b>	<b>\$ (2,354.95)</b>	<b>\$ -</b>	<b>\$ (92,413.54)</b>
Disallowed / Capitalized	(364,425.51)	-	-	(364,425.51)



**DEPARTMENT 12  
FISCAL 2020**

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

**Department: County Treasurer**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Receipts</b>	<b>General Government</b>
General & Administrative Allocation	-	(142,251.56)	12,426.87	129,824.69
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	4,150.20	-	250.70	3,899.50
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	784.55	-	47.39	737.16
Audit & Consulting Services	765.55	-	46.24	719.31
Facilities Management	16,015.04	-	967.40	15,047.63
County Executive	254.03	-	15.34	238.69
Finance Department	7,302.99	-	441.14	6,861.84
Printing & Mail Services	9,839.81	-	594.38	9,245.43
Data Performance & Analytics	3,032.51	-	183.18	2,849.32
Human Resources	3,871.25	-	233.85	3,637.41
Information Technology	20,117.60	-	1,215.22	18,902.38
<b>Total 1st Allocation</b>	<b>66,133.53</b>	<b>-</b>	<b>3,994.86</b>	<b>62,138.67</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(62,138.67)	-	-	(62,138.67)
<b>Total 1st Tier Allocation</b>	<b>\$ 37,445.33</b>	<b>\$ -</b>	<b>\$ 37,445.33</b>	<b>\$ -</b>
2nd Allocation				
Building Depreciation	1.72	-	0.10	1.62
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	40.45	-	2.44	38.01
Audit & Consulting Services	27.37	-	1.65	25.72
Facilities Management	574.74	-	34.72	540.02
County Executive	21.68	-	1.31	20.37
Finance Department	1,322.27	-	79.87	1,242.40
Printing & Mail Services	995.83	-	60.15	935.67
Data Performance & Analytics	140.58	-	8.49	132.09
Human Resources	470.98	-	28.45	442.53
Information Technology	1,670.33	-	100.90	1,569.43

DEPARTMENT 12  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
County Treasurer	1,509.16	-	91.16	1,418.00
Corporation Counsel	40,351.93	-	2,437.50	37,914.43
Central Courts	-	-	-	-
Sheriff's Office	21,080.55	-	1,273.39	19,807.16
<b>Total 2nd Allocation</b>	<b>68,207.59</b>	<b>-</b>	<b>4,120.15</b>	<b>64,087.44</b>
General & Administrative Allocation	-	-	-	-
Unallocated	(64,087.44)	-	-	(64,087.44)
<b>Total 2nd Tier Allocation</b>	<b>\$ 4,120.15</b>	<b>\$ -</b>	<b>\$ 4,120.15</b>	<b>\$ -</b>
Total Incoming Costs	8,115.02	-	8,115.02	-
<b>Total Allocated Cost</b>	<b>\$ 41,565.48</b>	<b>\$ -</b>	<b>\$ 41,565.48</b>	<b>\$ -</b>

DEPARTMENT 12  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer  
Function: Receipts

Total 1st Tier Allocation	\$ 37,445.33
Total 2nd Tier Allocation	4,120.15
<b>Total Allocated Cost</b>	<b>\$ 41,565.48</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	22.00	0.22%	83.21	-	83.21	-	83.21
Facilities Management	26.00	0.26%	98.34	-	98.34	-	98.34
County Executive	38.00	0.38%	143.73	-	143.73	-	143.73
Finance Department	10.00	0.10%	37.82	-	37.82	-	37.82
Printing & Mail Services	10.00	0.10%	37.82	-	37.82	-	37.82
Data Performance & Analytics	1.00	0.01%	3.78	-	3.78	-	3.78
Information Technology	2.00	0.02%	7.56	-	7.56	-	7.56
County Treasurer	399.00	4.03%	1,509.16	-	1,509.16	-	1,509.16
Corporation Counsel	14.00	0.14%	52.95	-	52.95	6.14	59.09
Central Courts	567.00	5.73%	2,144.60	-	2,144.60	248.74	2,393.33
Sheriff's Office	445.00	4.49%	1,683.15	-	1,683.15	195.22	1,878.36
Child Support	38.00	0.38%	143.73	-	143.73	16.67	160.40
Human Services-Administration	82.00	0.83%	310.15	-	310.15	35.97	346.13
Human Services-Economic Support	22.00	0.22%	83.21	-	83.21	9.65	92.86
Human Services-Health Services	463.50	4.68%	1,753.12	-	1,753.12	203.33	1,956.45
Human Services-Workforce Solutions	132.00	1.33%	499.27	-	499.27	57.91	557.18
Human Services-Youth and Family	48.70	0.49%	184.20	-	184.20	21.36	205.56
Human Services-Aging	192.50	1.94%	728.10	-	728.10	84.45	812.55
Human Services-Detention Center	26.30	0.27%	99.48	-	99.48	11.54	111.01
Communications	39.00	0.39%	147.51	-	147.51	17.11	164.62
Jail	239.00	2.41%	903.98	-	903.98	104.85	1,008.83
Jail Alternatives	18.00	0.18%	68.08	-	68.08	7.90	75.98
Register of Deeds	740.00	7.47%	2,798.94	-	2,798.94	324.63	3,123.57
County Clerk	310.00	3.13%	1,172.53	-	1,172.53	135.99	1,308.52
District Attorney	120.00	1.21%	453.88	-	453.88	52.64	506.53
Victim Advocate	4.00	0.04%	15.13	-	15.13	1.75	16.88
Emergency Management	6.00	0.06%	22.69	-	22.69	2.63	25.33
Planning & Development Services	536.00	5.41%	2,027.34	-	2,027.34	235.14	2,262.48
Harbor / Marina	2.00	0.02%	7.56	-	7.56	0.88	8.44
UW Extension	22.00	0.22%	83.21	-	83.21	9.65	92.86
Parks	627.00	6.33%	2,371.54	-	2,371.54	275.06	2,646.59
Pritchard Park	2.00	0.02%	7.56	-	7.56	0.88	8.44
Golf Courses	17.00	0.17%	64.30	-	64.30	7.46	71.76
Highway	114.00	1.15%	431.19	-	431.19	50.01	481.20
Highway Shop Operations	32.00	0.32%	121.04	-	121.04	14.04	135.07
Land Conservation	55.00	0.56%	208.03	-	208.03	24.13	232.16
Veterans Service	2.00	0.02%	7.56	-	7.56	0.88	8.44
Medical Examiner	13.00	0.13%	49.17	-	49.17	5.70	54.87
Other Departments	4,463.00	45.08%	16,880.66	-	16,880.66	1,957.86	18,838.52
<b>Total</b>	<b>9,900.00</b>	<b>100.00%</b>	<b>\$ 37,445.33</b>	<b>\$ -</b>	<b>\$ 37,445.33</b>	<b>\$ 4,120.15</b>	<b>\$ 41,565.48</b>

Allocation Basis: Number of General Receipts Processed by Department During 2020

Allocation Source: County Financial Records and Reports



DEPARTMENT 12  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Receipts
Building Depreciation	-	-
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Facilities Management	98.34	98.34
County Executive	143.73	143.73
Finance Department	37.82	37.82
Printing & Mail Services	37.82	37.82
Human Resources	-	-
Information Technology	7.56	7.56
County Treasurer	1,509.16	1,509.16
Corporation Counsel	59.09	59.09
Central Courts	2,393.33	2,393.33
Sheriff's Office	1,878.36	1,878.36
Child Support	160.40	160.40
Human Services-Administration	346.13	346.13
Human Services-Economic Support	92.86	92.86
Human Services-Health Services	1,956.45	1,956.45
Human Services-Workforce Solutions	557.18	557.18
Human Services-Youth and Family	205.56	205.56
Human Services-Aging	812.55	812.55
Human Services-Detention Center	111.01	111.01
Ridgewood Care Center	-	-
Communications	164.62	164.62
Jail	1,008.83	1,008.83
Jail Alternatives	75.98	75.98
Register of Deeds	3,123.57	3,123.57
County Clerk	1,308.52	1,308.52
District Attorney	506.53	506.53
Victim Witness	-	-
Victim Advocate	16.88	16.88
Emergency Management	25.33	25.33
Planning & Development Services	2,262.48	2,262.48
Harbor / Marina	8.44	8.44
UW Extension	92.86	92.86
Parks	2,646.59	2,646.59

DEPARTMENT 12  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
COUNTY TREASURER  
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	<u>Total</u>	<u>Receipts</u>
Golf Courses	71.76	71.76
Highway	481.20	481.20
Highway Shop Operations	135.07	135.07
Land Conservation	232.16	232.16
Lakeshores Library	-	-
Veterans Service	8.44	8.44
Medical Examiner	54.87	54.87
Courts & Judicial	-	-
Other Departments	18,838.52	18,838.52
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<b>Total</b>	<b>\$ 41,470.04</b>	<b>\$ 41,470.04</b>
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**DEPARTMENT 13  
FISCAL 2020**

**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 2020 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 13  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
<b>Expenditures:</b>			
Salaries & Wages	451,538.37	-	451,538.37
Fringe Benefits	156,604.09	-	156,604.09
Computer Research	2,406.15	-	2,406.15
Att-Contracted	375.00	-	375.00
PS - Transcripts	575.00	-	575.00
Court Costs - Filing Fee	30.00	-	30.00
Equipment Repairs	51.00	-	51.00
Maintenance Agreements	1,615.00	-	1,615.00
Software Subscription	158.88	-	158.88
Witness Fees	(128.00)	-	(128.00)
Process Fees	5.00	-	5.00
Telephone	1,981.85	-	1,981.85
Public Liability Expense	3,984.65	-	3,984.65
Travel/Mileage	41.40	-	41.40
Training	1,047.38	-	1,047.38
Conferences	(175.00)	-	(175.00)
Office Supplies	796.84	-	796.84
Copy Cost	2,000.29	-	2,000.29
Printing	348.44	-	348.44
Publications	716.95	-	716.95
Postage	390.99	-	390.99
Dues	2,428.84	-	2,428.84
Equipment	1,704.02	-	1,704.02
<b>Total Expenditures</b>	<b>\$ 628,497.14</b>	<b>\$ -</b>	<b>\$ 628,497.14</b>
<b>Cost Adjustments:</b>			
Prot Plcmnt/Review Att Fee	(970.70)	-	(970.70)
<b>Total Cost Adjustments</b>	<b>\$ (970.70)</b>	<b>\$ -</b>	<b>\$ (970.70)</b>

DEPARTMENT 13  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
<b>Incoming Costs</b>			
1st Allocation			
Building Depreciation	2,046.12		2,046.12
Equipment Depreciation	-		-
Insurance & Employee Activity	460.90		460.90
Audit & Consulting Services	462.47		462.47
Facilities Management	7,895.67		7,895.67
County Executive	20,934.50		20,934.50
Finance Department	4,742.86		4,742.86
Printing & Mail Services	341.09		341.09
Data Performance & Analytics	259.97		259.97
Human Resources	3,599.97		3,599.97
Information Technology	28,794.80		28,794.80
County Treasurer	52.95		52.95
<b>Total 1st Allocation</b>	<b>69,591.31</b>	<b>-</b>	<b>69,591.31</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 697,117.75</b>	<b>\$ -</b>	<b>\$ 697,117.75</b>
2nd Allocation			
Corporation Counsel	42,843.69	-	42,843.69
Central Courts	-	-	-
Sheriff's Office	10,392.99	-	10,392.99
Building Depreciation	0.85	-	0.85
Equipment Depreciation	-	-	-



DEPARTMENT 13  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
CORPORATION COUNSEL  
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Insurance & Employee Activity	24.34	-	24.34
Audit & Consulting Services	16.21	-	16.21
Facilities Management	283.35	-	283.35
County Executive	1,622.87	-	1,622.87
Finance Department	869.50	-	869.50
Printing & Mail Services	55.13	-	55.13
Data Performance & Analytics	10.82	-	10.82
Human Resources	437.97	-	437.97
Information Technology	2,412.65	-	2,412.65
County Treasurer	6.14	-	6.14
<b>Total 2nd Allocation</b>	<b>58,976.51</b>	<b>-</b>	<b>58,976.51</b>
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
<b>Total 2nd Tier Allocation</b>	<b>\$ 58,976.51</b>	<b>\$ -</b>	<b>\$ 58,976.51</b>
Total Incoming Costs	128,567.82	-	128,567.82
<b>Total Allocated Cost</b>	<b>\$ 756,094.26</b>	<b>\$ -</b>	<b>\$ 756,094.26</b>

**DEPARTMENT 13  
FISCAL 2020**

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

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

Total 1st Tier Allocation \$ 697,117.75  
Total 2nd Tier Allocation 58,976.51  
**Total Allocated Cost \$ 756,094.26**

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Insurance & Employee Activity	2,022.18	0.49%	3,431.31	-	3,431.31	-	3,431.31
Audit & Consulting Services	1,649.10	0.40%	2,798.25	-	2,798.25	-	2,798.25
Facilities Management	4,770.67	1.16%	8,095.05	-	8,095.05	-	8,095.05
County Executive	15,601.92	3.80%	26,473.92	-	26,473.92	-	26,473.92
Finance Department	9,676.75	2.36%	16,419.87	-	16,419.87	-	16,419.87
Human Resources	15,914.89	3.87%	27,004.98	-	27,004.98	-	27,004.98
Information Technology	5,659.36	1.38%	9,603.01	-	9,603.01	-	9,603.01
County Treasurer	23,780.67	5.79%	40,351.93	-	40,351.93	-	40,351.93
Corporation Counsel	25,249.14	6.15%	42,843.69	-	42,843.69	-	42,843.69
Central Courts	4,964.20	1.21%	8,423.44	-	8,423.44	955.18	9,378.62
Sheriff's Office	20,138.82	4.90%	34,172.31	-	34,172.31	3,874.99	38,047.29
Child Support	55,148.61	13.42%	93,578.23	(73,535.09)	20,043.14	10,611.35	30,654.49
Human Services-Administration	6,167.85	1.50%	10,465.84	-	10,465.84	1,186.78	11,652.62
Human Services-Economic Support	5,618.16	1.37%	9,533.10	-	9,533.10	1,081.01	10,614.12
Human Services-Health Services	86,395.97	21.03%	146,599.92	-	146,599.92	16,623.77	163,223.69
Human Services-Workforce Solutions	1,011.09	0.25%	1,715.66	-	1,715.66	194.55	1,910.20
Human Services-Youth and Family	14,672.02	3.57%	24,896.03	-	24,896.03	2,823.10	27,719.13
Human Services-Aging	16,960.52	4.13%	28,779.25	-	28,779.25	3,263.44	32,042.68
Human Services-Detention Center	1,560.79	0.38%	2,648.41	-	2,648.41	300.32	2,948.72
Communications	2,571.88	0.63%	4,364.06	-	4,364.06	494.87	4,858.93
Jail	10,359.47	2.52%	17,578.34	-	17,578.34	1,993.30	19,571.64
Register of Deeds	2,741.37	0.67%	4,651.66	-	4,651.66	527.48	5,179.14
County Clerk	4,416.04	1.07%	7,493.30	-	7,493.30	849.71	8,343.01
District Attorney	549.70	0.13%	932.75	-	932.75	105.77	1,038.52
Emergency Management	5,584.07	1.36%	9,475.26	-	9,475.26	1,074.45	10,549.71
Planning & Development Services	10,457.00	2.55%	17,743.83	-	17,743.83	2,012.07	19,755.90
Harbor / Marina	5,875.96	1.43%	9,970.55	-	9,970.55	1,130.62	11,101.16
Parks	8,905.44	2.17%	15,111.08	-	15,111.08	1,713.53	16,824.61
Highway	6,154.84	1.50%	10,443.76	-	10,443.76	1,184.28	11,628.04
Land Conservation	549.70	0.13%	932.75	-	932.75	105.77	1,038.52
Lakeshores Library	1,011.09	0.25%	1,715.66	-	1,715.66	194.55	1,910.20
Medical Examiner	3,397.13	0.83%	5,764.38	-	5,764.38	653.65	6,418.03
Courts & Judicial	11,508.33	2.80%	19,527.77	-	19,527.77	2,214.36	21,742.13
Other Departments	19,788.80	4.82%	33,578.38	-	33,578.38	3,807.64	37,386.02
<b>Total</b>	<b>410,833.53</b>	<b>100.00%</b>	<b>\$ 697,117.75</b>	<b>\$ (73,535.09)</b>	<b>\$ 623,582.66</b>	<b>\$ 58,976.51</b>	<b>\$ 682,559.17</b>

**Allocation Basis:** Time and Effort by Benefiting Department During 2020

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



DEPARTMENT 13  
FISCAL 2020

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	3,431.31	3,431.31
Audit & Consulting Services	2,798.25	2,798.25
Facilities Management	8,095.05	8,095.05
County Executive	26,473.92	26,473.92
Finance Department	16,419.87	16,419.87
Printing & Mail Services	-	-
Human Resources	27,004.98	27,004.98
Information Technology	9,603.01	9,603.01
County Treasurer	40,351.93	40,351.93
Corporation Counsel	42,843.69	42,843.69
Central Courts	9,378.62	9,378.62
Sheriff's Office	38,047.29	38,047.29
Child Support	30,654.49	30,654.49
Human Services-Administration	11,652.62	11,652.62
Human Services-Economic Support	10,614.12	10,614.12
Human Services-Health Services	163,223.69	163,223.69
Human Services-Workforce Solutions	1,910.20	1,910.20
Human Services-Youth and Family	27,719.13	27,719.13
Human Services-Aging	32,042.68	32,042.68
Human Services-Detention Center	2,948.72	2,948.72
Ridgewood Care Center	-	-
Communications	4,858.93	4,858.93
Jail	19,571.64	19,571.64
Jail Alternatives	-	-
Register of Deeds	5,179.14	5,179.14
County Clerk	8,343.01	8,343.01
District Attorney	1,038.52	1,038.52
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	10,549.71	10,549.71
Planning & Development Services	19,755.90	19,755.90
Harbor / Marina	11,101.16	11,101.16

DEPARTMENT 13  
 FISCAL 2020

RACINE COUNTY, WISCONSIN  
 CORPORATION COUNSEL  
 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Departmental Support
UW Extension	-	-
Parks	<b>16,824.61</b>	16,824.61
Golf Courses	-	-
Golf Courses	-	-
Highway	<b>11,628.04</b>	11,628.04
Highway Shop Operations	-	-
Land Conservation	<b>1,038.52</b>	1,038.52
Lakeshores Library	<b>1,910.20</b>	1,910.20
Veterans Service	-	-
Medical Examiner	<b>6,418.03</b>	6,418.03
Courts & Judicial	<b>21,742.13</b>	21,742.13
Other Departments	<b>37,386.02</b>	37,386.02
<b>Total</b>	<b>\$ 682,559.17</b>	<b>\$ 682,559.17</b>

**DEPARTMENT 14  
FISCAL 2020**

**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 14  
FISCAL 2020**

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

**Department: Central Courts**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Child Support</b>	<b>Central Courts Support</b>
<b>Expenditures:</b>				
Salaries & Wages	1,827,830.77	-	242,394.17	1,585,436.60
Fringe Benefits	801,702.18	-	83,308.48	718,393.70
C/S Time System	1,200.00	1,200.00	-	-
Att-Contracted	521,616.21	-	-	521,616.21
Att-Guardian ad Litem	366,000.00	-	-	366,000.00
Att-Out of Co Guardian at Litem	650.22	-	-	650.22
Att-Court App GAL	26,347.60	-	-	26,347.60
Att-Contract Probate	21,175.00	-	-	21,175.00
PS-Court Commissioners	24,820.35	-	-	24,820.35
PS-Social Workers	142,074.00	-	-	142,074.00
PS-Court Reporters	34,000.00	34,000.00	-	-
PS-Interpreters	72,978.55	72,978.55	-	-
PS-Transcripts	8,434.50	8,434.50	-	-
PS-Family Court Commissioner	110,310.66	-	67,881.33	42,429.33
Psychist-Chapter 51	44,750.00	-	-	44,750.00
Psychist-Criminal	39,644.50	-	-	39,644.50
Psychist-Juvenile	20,760.00	-	-	20,760.00
Psychist-Other	46,060.00	-	-	46,060.00
Psychiatric	424.15	-	-	424.15
Psychiatric-Chapter 51	74,755.25	-	-	74,755.25
Psychiatric-Juvenile	2,555.00	-	-	2,555.00
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	6,657.84	6,657.84	-	-
Software Subscription	42.19	42.19	-	-
Witness Fees	28,923.40	-	-	28,923.40
Juror Exp-Food Supplies	165.48	-	-	165.48
Juror Exp-Meals	2,779.77	-	-	2,779.77
Juror Exp-Other Juror Expense	209.55	-	-	209.55
Juror Exp-Per Diem	19,688.00	-	-	19,688.00
Juror Exp-Travel	20,691.00	-	-	20,691.00
Juror Exp-Parking	3,832.05	-	-	3,832.05
Process Fees	837.00	-	-	837.00
Telephone	7,560.20	7,560.20	-	-

**DEPARTMENT 14  
FISCAL 2020**

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

**Department: Central Courts**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Child Support</b>	<b>Central Courts Support</b>
Public Liability Expense	19,183.00	-	3,147.24	16,035.76
Advertising	337.19	-	-	337.19
Travel/Mileage	1,932.86	1,932.86	-	-
Training	512.07	512.07	-	-
Conferences	1,093.88	1,093.88	-	-
Office Supplies	9,899.78	9,899.78	-	-
Paper	6,701.60	6,701.60	-	-
Copy Cost	14,945.94	14,945.94	-	-
Printing	13,207.91	13,207.91	-	-
Printing - Jury	3,894.79	-	-	3,894.79
Publications	32,411.98	32,411.98	-	-
Postage	69,701.01	69,701.01	-	-
Postage - Jury	12,317.18	-	-	12,317.18
Dues	1,612.00	1,612.00	-	-
Court Ordered Expenses	5,494.66	-	-	5,494.66
Equipment	10,436.10	10,436.10	-	-
Equip - Chairs	784.66	784.66	-	-
Mat - Juror Appreciation	69.97	-	-	69.97
<b>Total Expenditures</b>	<b>\$ 4,913,293.81</b>	<b>\$ 294,113.07</b>	<b>\$ 426,657.54</b>	<b>\$ 4,192,523.20</b>
General & Administrative Allocation	0.00	(294,113.07)	39,003.22	255,109.85
Disallowed / Capitalized	-	-	-	-
<b>Incoming Costs</b>				
1st Allocation				
Building Depreciation	299,469.44	-	27,660.94	271,808.50
Equipment Depreciation	20,737.40	-	1,915.44	18,821.96
Insurance & Employee Activity	38,367.77	-	3,543.90	34,823.87
Audit & Consulting Services	10,435.22	-	963.87	9,471.36
Facilities Management	817,916.31	-	75,548.06	742,368.25
County Executive	2,514.13	-	232.22	2,281.91
Finance Department	110,262.99	-	10,184.61	100,078.38
Printing & Mail Services	41,953.67	-	3,875.11	38,078.56
Data Performance & Analytics	2,766.60	-	255.54	2,511.06

**DEPARTMENT 14  
FISCAL 2020**

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

**Department: Central Courts**

<b>Functions:</b>	<b>Total</b>	<b>General &amp; Administrative</b>	<b>Child Support</b>	<b>Central Courts Support</b>
Human Resources	31,507.97	-	2,910.28	28,597.68
Information Technology	20,046.23	-	1,851.60	18,194.63
County Treasurer	2,144.60	-	198.09	1,946.51
Corporation Counsel	8,423.44	-	778.04	7,645.40
<b>Total 1st Allocation</b>	<b>1,406,545.76</b>	<b>-</b>	<b>129,917.70</b>	<b>1,276,628.05</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
<b>Total 1st Tier Allocation</b>	<b>\$ 6,319,839.57</b>	<b>\$ -</b>	<b>\$ 595,578.47</b>	<b>\$ 5,724,261.10</b>
<b>2nd Allocation</b>				
Building Depreciation	124.20	-	11.47	112.72
Equipment Depreciation	3.75	-	0.35	3.40
Insurance & Employee Activity	1,909.00	-	176.33	1,732.67
Audit & Consulting Services	333.76	-	30.83	302.94
Facilities Management	29,413.32	-	2,716.80	26,696.51
County Executive	214.58	-	19.82	194.76
Finance Department	21,866.06	-	2,019.69	19,846.37
Printing & Mail Services	3,986.38	-	368.21	3,618.17
Data Performance & Analytics	115.11	-	10.63	104.48
Human Resources	3,833.40	-	354.08	3,479.32
Information Technology	744.38	-	68.76	675.62
County Treasurer	248.74	-	22.97	225.76
Corporation Counsel	955.18	-	88.23	866.95
Central Courts	-	-	-	-
Sheriff's Office	1,271,088.67	-	117,406.01	1,153,682.66
<b>Total 2nd Allocation</b>	<b>1,334,836.52</b>	<b>-</b>	<b>123,294.17</b>	<b>1,211,542.35</b>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-



DEPARTMENT 14  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
CENTRAL COURTS  
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts

Functions:	<u>Total</u>	<u>General &amp; Administrative</u>	<u>Child Support</u>	<u>Central Courts Support</u>
Total 2nd Tier Allocation	\$ 1,334,836.52	\$ -	\$ 123,294.17	\$ 1,211,542.35
Total Incoming Costs	2,741,382.28	-	253,211.88	2,488,170.41
<b>Total Allocated Cost</b>	<b>\$ 7,654,676.09</b>	<b>\$ -</b>	<b>\$ 718,872.64</b>	<b>\$ 6,935,803.45</b>

DEPARTMENT 14  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
CENTRAL COURTS  
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts  
Function: Child Support

Total 1st Tier Allocation \$ 595,578.47  
Total 2nd Tier Allocation 123,294.17  
  
Total Allocated Cost \$ 718,872.64

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	100.00	100.00%	595,578.47	(433,838.43)	161,740.04	123,294.17	285,034.21
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 595,578.47</b>	<b>\$ (433,838.43)</b>	<b>\$ 161,740.04</b>	<b>\$ 123,294.17</b>	<b>\$ 285,034.21</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

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

DEPARTMENT 14  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
CENTRAL COURTS  
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts  
Function: Central Courts Support

Total 1st Tier Allocation \$ 5,724,261.10  
Total 2nd Tier Allocation 1,211,542.35  
  
Total Allocated Cost \$ 6,935,803.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Courts & Judicial	100.00%	100.00%	5,724,261.10	(3,957,188.55)	1,767,072.55	1,211,542.35	2,978,614.90
<b>Total</b>	<b>100.00%</b>	<b>100.00%</b>	<b>\$ 5,724,261.10</b>	<b>\$ -</b>	<b>\$ 1,767,072.55</b>	<b>#####</b>	<b>\$ 2,978,614.90</b>

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

DEPARTMENT 14  
FISCAL 2020

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	-	-	-
Facilities Management	-	-	-
County Executive	-	-	-
Finance Department	-	-	-
Printing & Mail Services	-	-	-
Human Resources	-	-	-
Information Technology	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Central Courts	-	-	-
Sheriff's Office	-	-	-
Child Support	<b>285,034.21</b>	285,034.21	-
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 14  
FISCAL 2020

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	2,978,614.90	-	2,978,614.90
Other Departments	-	-	-
<b>Total</b>	<b>\$ 3,263,649.11</b>	<b>\$ 285,034.21</b>	<b>\$ 2,978,614.90</b>

**DEPARTMENT 15  
FISCAL 2020**

**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).

- **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.
- **Racine County Dennis Kornwolf Service Center Security**: Costs associated with building security services provided to the RCDKSC facility are direct billed to Human Services. These costs have been identified based on County financial records and allocated based on usable square footage of occupied space by benefiting department. Amounts previously direct billed have been appropriately offset against direct costs.
- **Courthouse and Law Enforcement Security**: Cost associated with building security at the Courthouse and Law Enforcement Center, including screening visitors, have been identified based on direct effort and are allocated based on usable square footage occupied by benefiting departments (excluding the Jail).
- **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 15  
FISCAL 2020**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Racine County Services Center (RCDKSC) Security	Courthouse & Law Enforcement Security	General Government
<b>Expenditures:</b>						
Salaries & Wages	12,613,462.86	158,300.47	148,330.42	60,181.28	1,255,511.16	10,991,139.53
Fringe Benefits	5,148,941.90	64,599.87	63,666.03	26,150.37	525,378.03	4,469,147.60
Tuition Reimbursement	763.83	763.83	-	-	-	-
Meal Reimbursement	3,182.00	3,182.00	-	-	-	-
Clothing Allowance Deputies	57,600.00	57,600.00	-	-	-	-
C/S-Shredding	864.75	864.75	-	-	-	-
Medical Services	108.45	108.45	-	-	-	-
MS-Drug Testing	572.00	-	-	-	-	572.00
PS - Conveyance	666.30	-	-	-	-	666.30
P/S-Records Area	50,193.33	-	-	-	-	50,193.33
P/S-LEC Security Staff	100,409.82	-	-	-	100,409.82	-
PS - Courthouse Security Staff	105,142.01	-	-	-	105,142.01	-
Vehicle Repairs	209,101.52	209,101.52	-	-	-	-
Equipment Repairs	335.99	335.99	-	-	-	-
Lease	20,952.00	-	-	-	-	20,952.00
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	227,465.71	227,465.71	-	-	-	-
Software Subscription	11,312.80	11,312.80	-	-	-	-
SS-Body Cam	262,156.99	-	-	-	-	262,156.99
Telephone	129,873.06	129,873.06	-	-	-	-
Towing - Special Criminal Inv	9,337.00	-	-	-	-	9,337.00
Public Liability Expense	160,304.17	-	920.64	-	-	159,383.53
Insurance Expenses	2,799.00	2,799.00	-	-	-	-
Vehicle Insurance	57,750.78	57,750.78	-	-	-	-
Advertising	778.06	778.06	-	-	-	-
Travel	10,087.10	10,087.10	-	-	-	-
Conferences	7,653.00	7,653.00	-	-	-	-
Discretionary Account	4,708.69	-	-	-	-	4,708.69
Office Supplies	17,411.75	17,411.75	-	-	-	-
Paper	4,337.35	4,337.35	-	-	-	-
Copy Cost	19,264.81	19,264.81	-	-	-	-
Printing	8,677.02	8,677.02	-	-	-	-
Publications	240.49	240.49	-	-	-	-
Postage	12,213.93	12,213.93	-	-	-	-
Dues	2,202.22	2,202.22	-	-	-	-
Over Short Acct	13.15	-	-	-	-	13.15
Uniforms	4,846.43	4,846.43	-	-	-	-
Equipment	92,824.47	-	-	-	-	92,824.47
Materials	24,967.85	-	-	-	-	24,967.85
Non Lapsing Expenditures	288,397.09	-	-	-	-	288,397.09
Pistol Range Expenses	20,336.43	-	-	-	-	20,336.43
Patrol Station Expenses	35,739.83	-	-	-	-	35,739.83
Internet Unit Expenses	6,260.31	-	-	-	-	6,260.31
Water Patrol Expenses	27,250.60	-	-	-	-	27,250.60
Miscellaneous Grant Expenditures	74,787.28	-	-	-	-	74,787.28
Conveyance Expenses	16,527.16	-	-	-	-	16,527.16
Drug Unit Expenses	314,474.91	-	-	-	-	314,474.91
<b>Total Expenditures</b>	<b>\$ 20,167,296.20</b>	<b>\$ 1,011,770.39</b>	<b>\$ 212,917.09</b>	<b>\$ 86,331.65</b>	<b>\$ 1,986,441.02</b>	<b>\$ 16,869,836.05</b>

**DEPARTMENT 15  
FISCAL 2020**

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Racine County Services Center (RCDKSC) Security	Courthouse & Law Enforcement Security	General Government
General & Administrative Allocation	-	(1,011,770.39)	12,049.33	4,888.71	101,988.96	892,843.40
Disallowed / Capitalized	(17,762,679.45)	-	-	-	-	(17,762,679.45)
<b>Incoming Costs</b>						
1st Allocation						
Building Depreciation	68,745.86	-	764.12	309.83	7,128.99	60,542.92
Equipment Depreciation	571,698.03	-	6,354.53	2,576.57	59,285.47	503,481.46
Insurance & Employee Activity	13,263.01	-	147.42	59.77	1,375.38	11,680.43
Audit & Consulting Services	7,796.20	-	86.66	35.14	808.47	6,865.93
Facilities Management	179,279.79	-	1,992.73	807.99	18,591.44	157,887.63
County Executive	8,972.34	-	99.73	40.44	930.44	7,901.74
Finance Department	289,487.01	-	3,217.70	1,304.68	30,020.00	254,944.63
Printing & Mail Services	9,804.25	-	108.98	44.19	1,016.71	8,634.38
Data Performance & Analytics	15,379.25	-	170.94	69.31	1,594.84	13,544.16
Human Resources	144,488.21	-	1,606.01	651.19	14,983.52	127,247.48
Information Technology	286,070.01	-	3,179.72	1,289.28	29,665.65	251,935.36
County Treasurer	1,683.15	-	18.71	7.59	174.54	1,482.31
Corporation Counsel	34,172.31	-	379.83	154.01	3,543.69	30,094.77
Central Courts	-	-	-	-	-	-
<b>Total 1st Allocation</b>	<b>1,630,839.41</b>	<b>-</b>	<b>18,127.07</b>	<b>7,350.00</b>	<b>169,119.15</b>	<b>1,436,243.19</b>
General & Administrative Allocation	-	-	-	-	-	-
Unallocated	(1,436,243.19)	-	-	-	-	(1,436,243.19)
<b>Total 1st Tier Allocation</b>	<b>\$ 2,599,212.97</b>	<b>\$ -</b>	<b>\$ 243,093.49</b>	<b>\$ 98,570.35</b>	<b>\$ 2,257,549.13</b>	<b>\$ -</b>
2nd Allocation						
Building Depreciation	28.51	-	0.32	0.13	2.96	25.11
Equipment Depreciation	103.38	-	1.15	0.47	10.72	91.05
Insurance & Employee Activity	712.15	-	7.92	3.21	73.85	627.18
Audit & Consulting Services	253.25	-	2.81	1.14	26.26	223.04
Facilities Management	6,564.41	-	72.96	29.59	680.73	5,781.13
County Executive	765.80	-	8.51	3.45	79.41	674.42
Finance Department	49,283.51	-	547.79	222.11	5,110.73	43,402.87
Printing & Mail Services	1,458.46	-	16.21	6.57	151.24	1,284.43
Data Performance & Analytics	668.70	-	7.43	3.01	69.34	588.91
Human Resources	18,234.00	-	202.67	82.18	1,890.88	16,058.27
Information Technology	23,408.26	-	260.19	105.50	2,427.45	20,615.12
County Treasurer	195.22	-	2.17	0.88	20.24	171.92
Corporation Counsel	3,874.99	-	43.07	17.46	401.84	3,412.61
Central Courts	-	-	-	-	-	-
Sheriff's Office	257,741.07	-	2,864.84	1,161.61	26,727.92	226,986.70
<b>Total 2nd Allocation</b>	<b>363,291.73</b>	<b>-</b>	<b>4,038.05</b>	<b>1,637.31</b>	<b>37,673.60</b>	<b>319,942.76</b>
General & Administrative Allocation	-	-	-	-	-	-



DEPARTMENT 15  
FISCAL 2020

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

Department: Sheriff's Office

Functions:	Total	General & Administrative	Child Support	Racine County Services Center (RCDKSC) Security	Courthouse & Law Enforcement Security	General Government
Unallocated	(319,942.76)	-	-	-	-	(319,942.76)
<b>Total 2nd Tier Allocation</b>	<b>\$ 363,291.73</b>	<b>\$ -</b>	<b>\$ 4,038.05</b>	<b>\$ 1,637.31</b>	<b>\$ 37,673.60</b>	<b>\$ -</b>
Total Incoming Costs	237,945.18	-	22,165.12	8,987.31	206,792.75	-
<b>Total Allocated Cost</b>	<b>\$ 2,642,561.93</b>	<b>\$ -</b>	<b>\$ 247,131.54</b>	<b>\$ 100,207.67</b>	<b>\$ 2,295,222.73</b>	<b>\$ -</b>

DEPARTMENT 15  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office  
Function: Child Support

Total 1st Tier Allocation \$ 243,093.49  
Total 2nd Tier Allocation 4,038.05  
  
Total Allocated Cost \$ 247,131.54

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	100.00	100.00%	243,093.49	(212,917.09)	30,176.40	4,038.05	34,214.45
<b>Total</b>	<b>100.00</b>	<b>100.00%</b>	<b>\$ 243,093.49</b>	<b>\$ (212,917.09)</b>	<b>\$ 30,176.40</b>	<b>\$ 4,038.05</b>	<b>\$ 34,214.45</b>

**Allocation Basis:** Direct Allocation to Benefiting Department

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

DEPARTMENT 15  
FISCAL 2020

RACINE COUNTY, WISCONSIN  
SHERIFF'S OFFICE  
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office  
Function: Racine County Services Center (RCDKSC) Security

Total 1st Tier Allocation	\$ 98,570.35
Total 2nd Tier Allocation	<u>1,637.31</u>
<b>Total Allocated Cost</b>	<b>\$ 100,207.67</b>

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Child Support	9,327.00	10.20%	10,056.29	-	10,056.29	167.04	10,223.33
Human Services-Administration	19,905.00	21.77%	21,461.39	(83,331.65)	(61,870.26)	356.49	(61,513.78)
Human Services-Economic Support	12,440.00	13.61%	13,412.69	-	13,412.69	222.79	13,635.49
Human Services-Health Services	8,664.00	9.48%	9,341.44	-	9,341.44	155.17	9,496.61
Human Services-Workforce Solutions	4,524.00	4.95%	4,877.73	-	4,877.73	81.02	4,958.76
Human Services-Youth and Family	12,315.00	13.47%	13,277.92	-	13,277.92	220.55	13,498.47
Human Services-Detention Center	23,253.00	25.43%	25,071.17	-	25,071.17	416.45	25,487.62
Veterans Service	446.00	0.49%	480.87	-	480.87	7.99	488.86
Medical Examiner	548.00	0.60%	590.85	-	590.85	9.81	600.66
<b>Total</b>	<b>91,422.00</b>	<b>100.00%</b>	<b>\$ 98,570.35</b>	<b>\$ (83,331.65)</b>	<b>\$ 15,238.70</b>	<b>\$ 1,637.31</b>	<b>\$ 16,876.02</b>

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 15  
FISCAL 2020**

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

**Department:** Sheriff's Office  
**Function:** Courthouse & Law Enforcement Security

Total 1st Tier Allocation \$ 2,257,549.13  
Total 2nd Tier Allocation 37,673.60  
  
Total Allocated Cost \$ 2,295,222.73

	Allocated Allocation Units	Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
<b>Grantee Department</b>							
Facilities Management	1,359.50	0.97%	22,003.08	-	22,003.08	-	22,003.08
County Executive	635.25	0.46%	10,281.32	-	10,281.32	-	10,281.32
Finance Department	3,147.50	2.26%	50,941.29	-	50,941.29	-	50,941.29
Printing & Mail Services	1,246.50	0.89%	20,174.21	-	20,174.21	-	20,174.21
Data Performance & Analytics	138.10	0.10%	2,235.10	-	2,235.10	-	2,235.10
Human Resources	1,422.25	1.02%	23,018.67	-	23,018.67	-	23,018.67
Information Technology	6,035.50	4.33%	97,682.65	-	97,682.65	-	97,682.65
County Treasurer	1,302.50	0.93%	21,080.55	-	21,080.55	-	21,080.55
Corporation Counsel	642.15	0.46%	10,392.99	-	10,392.99	-	10,392.99
Central Courts	78,536.52	56.30%	1,271,088.67	-	1,271,088.67	-	1,271,088.67
Sheriff's Office	15,925.00	11.42%	257,741.07	-	257,741.07	-	257,741.07
Jail Alternatives	550.00	0.39%	8,901.58	-	8,901.58	712.14	9,613.72
Register of Deeds	5,901.00	4.23%	95,505.81	-	95,505.81	7,640.63	103,146.45
County Clerk	1,701.00	1.22%	27,530.15	-	27,530.15	2,202.46	29,732.61
District Attorney	5,964.50	4.28%	96,533.54	-	96,533.54	7,722.85	104,256.40
Victim Witness	3,302.50	2.37%	53,449.91	-	53,449.91	4,276.09	57,726.00
Victim Advocate	238.00	0.17%	3,851.95	-	3,851.95	308.16	4,160.12
Emergency Management	2,000.00	1.43%	32,369.37	-	32,369.37	2,589.61	34,958.97
Other Departments	9,439.00	6.77%	152,767.22	-	152,767.22	12,221.65	164,988.87
<b>Total</b>	<b>139,486.77</b>	<b>100.00%</b>	<b>\$ 2,257,549.13</b>	<b>\$ -</b>	<b>\$ 2,257,549.13</b>	<b>\$ 37,673.60</b>	<b>\$ 2,295,222.73</b>

**Allocation Basis:** Usable square footage by Benefiting Department

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

**DEPARTMENT 15  
FISCAL 2020**

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

Department: Sheriff's Office

<b>Grantee Department</b>	<b>Total</b>	<b>Child Support</b>	<b>Services Center (RCDKSC) Security</b>	<b>Enforcement Security</b>
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	-	-	-	-
Facilities Management	22,003.08	-	-	22,003.08
County Executive	10,281.32	-	-	10,281.32
Finance Department	50,941.29	-	-	50,941.29
Printing & Mail Services	20,174.21	-	-	20,174.21
Human Resources	23,018.67	-	-	23,018.67
Information Technology	97,682.65	-	-	97,682.65
County Treasurer	21,080.55	-	-	21,080.55
Corporation Counsel	10,392.99	-	-	10,392.99
Central Courts	1,271,088.67	-	-	1,271,088.67
Sheriff's Office	257,741.07	-	-	257,741.07
Child Support	44,437.78	34,214.45	10,223.33	-
Human Services-Administration	(61,513.78)	-	(61,513.78)	-
Human Services-Economic Support	13,635.49	-	13,635.49	-
Human Services-Health Services	9,496.61	-	9,496.61	-
Human Services-Workforce Solutions	4,958.76	-	4,958.76	-
Human Services-Youth and Family	13,498.47	-	13,498.47	-
Human Services-Aging	-	-	-	-
Human Services-Detention Center	25,487.62	-	25,487.62	-
Ridgewood Care Center	-	-	-	-
Communications	-	-	-	-
Jail	-	-	-	-
Jail Alternatives	9,613.72	-	-	9,613.72
Register of Deeds	103,146.45	-	-	103,146.45
County Clerk	29,732.61	-	-	29,732.61
District Attorney	104,256.40	-	-	104,256.40
Victim Witness	57,726.00	-	-	57,726.00
Victim Advocate	4,160.12	-	-	4,160.12
Emergency Management	34,958.97	-	-	34,958.97
Planning & Development Services	-	-	-	-
Harbor / Marina	-	-	-	-
UW Extension	-	-	-	-
Parks	-	-	-	-
Golf Courses	-	-	-	-

DEPARTMENT 15  
FISCAL 2020

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

Department: Sheriff's Office

Grantee Department	Total	Child Support	Services Center (RCDKSC) Security	Enforcement Security
Golf Courses	-	-	-	-
Highway	-	-	-	-
Highway Shop Operations	-	-	-	-
Land Conservation	-	-	-	-
Lakeshores Library	-	-	-	-
Veterans Service	488.86	-	488.86	-
Medical Examiner	600.66	-	600.66	-
Courts & Judicial	-	-	-	-
Other Departments	164,988.87	-	-	164,988.87
<b>Total</b>	<b>\$ 2,344,078.09</b>	<b>\$ 34,214.45</b>	<b>\$ 16,876.02</b>	<b>\$ 2,292,987.62</b>