

CENTRAL SERVICES COST ALLOCATION PLAN

RACINE COUNTY, WISCONSIN

Based on 2021 Financials



RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

COST ALLOCATION PLAN OVERVIEW.....1

CERTIFICATE OF COST ALLOCATION PLAN.....4

ORGANIZATIONAL CHART.....5

SUMMARY OF ALLOCATED COSTS.....6

SCHEDULE OF FIXED COSTS..... 14

SCHEDULE OF DEPARTMENTAL COSTS15

SCHEDULE OF ALLOCATION BASES16

DEPARTMENT 1: BUILDING DEPRECIATION19

NATURE AND EXTENT OF SERVICES.....19

DEPARTMENTAL COSTS BY FUNCTION20

FUNCTIONAL COST ALLOCATIONS.....21

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....25

DEPARTMENT 2: EQUIPMENT DEPRECIATION29

NATURE AND EXTENT OF SERVICES.....29

DEPARTMENTAL COSTS BY FUNCTION30

FUNCTIONAL COST ALLOCATIONS.....31

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....32

DEPARTMENT 3: INSURANCE & EMPLOYEE ACTIVITY34

NATURE AND EXTENT OF SERVICES.....34

DEPARTMENTAL COSTS BY FUNCTION35

FUNCTIONAL COST ALLOCATIONS.....37

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....40

DEPARTMENT 4: AUDIT & CONSULTING SERVICES.....42

NATURE AND EXTENT OF SERVICES.....42

DEPARTMENTAL COSTS BY FUNCTION43

FUNCTIONAL COST ALLOCATIONS.....45

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....48

DEPARTMENT 5: BUILDINGS & FACILITIES MANAGEMENT.....50

NATURE AND EXTENT OF SERVICES.....50

DEPARTMENTAL COSTS BY FUNCTION51

FUNCTIONAL COST ALLOCATIONS.....57

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....62

RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 6: COUNTY EXECUTIVE	66
NATURE AND EXTENT OF SERVICES.....	66
DEPARTMENTAL COSTS BY FUNCTION	67
FUNCTIONAL COST ALLOCATIONS.....	69
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	71
DEPARTMENT 7: FINANCE DEPARTMENT	73
NATURE AND EXTENT OF SERVICES.....	73
DEPARTMENTAL COSTS BY FUNCTION	74
FUNCTIONAL COST ALLOCATIONS.....	80
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	87
DEPARTMENT 8: PRINTING & SERVICES	91
NATURE AND EXTENT OF SERVICES.....	91
DEPARTMENTAL COSTS BY FUNCTION	92
FUNCTIONAL COST ALLOCATIONS.....	95
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	97
DEPARTMENT 9: DATA PERFORMANCE & ANALYTICS.....	99
NATURE AND EXTENT OF SERVICES.....	99
DEPARTMENTAL COSTS BY FUNCTION	100
FUNCTIONAL COST ALLOCATIONS.....	103
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	105
DEPARTMENT 10: HUMAN RESOURCES.....	107
NATURE AND EXTENT OF SERVICES.....	107
DEPARTMENTAL COSTS BY FUNCTION	108
FUNCTIONAL COST ALLOCATIONS.....	110
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	113
DEPARTMENT 10: INFORMATION TECHNOLOGY	115
NATURE AND EXTENT OF SERVICES.....	115
DEPARTMENTAL COSTS BY FUNCTION	116
FUNCTIONAL COST ALLOCATIONS.....	122
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	126
DEPARTMENT 11: COUNTY TREASURER	130
NATURE AND EXTENT OF SERVICES.....	130
DEPARTMENTAL COSTS BY FUNCTION	131
FUNCTIONAL COST ALLOCATIONS.....	134
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	135

RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 12: CORPORATION COUNSEL.....	137
NATURE AND EXTENT OF SERVICES.....	137
DEPARTMENTAL COSTS BY FUNCTION	138
FUNCTIONAL COST ALLOCATIONS.....	141
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	142
DEPARTMENT 13: CENTRAL COURTS.....	144
NATURE AND EXTENT OF SERVICES.....	144
DEPARTMENTAL COSTS BY FUNCTION	145
FUNCTIONAL COST ALLOCATIONS.....	149
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	151
DEPARTMENT 14: SHERIFF'S OFFICE.....	153
NATURE AND EXTENT OF SERVICES.....	153
DEPARTMENTAL COSTS BY FUNCTION	154
FUNCTIONAL COST ALLOCATIONS.....	160
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	163

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 2023 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, 2021. This cost allocation plan was prepared in accordance with Title 2 of the Code of Federal Regulations (2 CFR Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards).

READING THE COST ALLOCATION PLAN

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

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

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

ALLOCATION PROCESS

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

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

ORGANIZATION OF COST ALLOCATION PLAN

Table of Contents

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

Certification Page

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

Organizational Chart

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

Summary Schedules

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

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

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

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

Detail Schedules

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

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

CERTIFICATE OF COST ALLOCATION PLAN

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

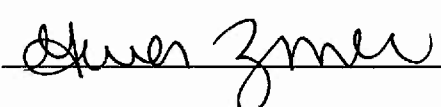
- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2021 are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in 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: Gwen Zimmer

Title: Finance Director

Date of Execution: 06/01/2022

**RACINE COUNTY, WISCONSIN
2021 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2021**

	Child Support	Human Services- Administration	Human Services- Economic Support	Human Services- Health Services
Central Service Departments				
Building Depreciation	\$ 43,379	\$ 93,367	\$ 59,596	\$ 41,086
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	351	214	772	1,348
Audit & Consulting Services	1,375	2,479	3,919	10,628
Building & Facilities Management	2,674	6,168	4,580	2,945
County Executive	12,737	48,574	1,512	2,696
Finance Department	23,195	21,850	37,751	78,361
Printing & Mail Services	17,092	1,091	4,864	5,658
Data Performance & Analytics	3,274	58,104	7,088	12,640
Human Resources	22,448	13,550	49,814	84,979
Information Technology	126,146	288,594	305,643	469,925
County Treasurer	235	742	104	2,249
Corporation Counsel	19,724	94,992	16,239	143,385
Central Courts	232,423	-	-	-
Sheriff's Office	57,656	27,820	17,387	12,109
Total Allocated Costs	\$ 562,709	\$ 657,546	\$ 509,269	\$ 868,009
Rollforward Adjustment	(164,344)	(612)	(9,534)	203,401
Adjustment to Rollforward ¹	(3,274)	(58,104)	(7,088)	(12,640)
Total Proposed Costs	\$ 395,091	\$ 598,830	\$ 492,648	\$ 1,058,770

¹ Adjustment to Rollforward due to new Data Performance & Analytics department and its impact on the Rollforward when compared to FY2019.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2021**

	Human Services-			
	Workforce Solutions	Human Services- Youth and Family	Human Services- Aging	Human Services- Detention Center
Central Service Departments				
Building Depreciation	\$ 21,621	\$ 59,225	\$ -	\$ 108,147
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	112	827	310	608
Audit & Consulting Services	1,491	13,293	3,329	2,276
Building & Facilities Management	1,635	4,667	-	6,667
County Executive	299	1,670	941	1,114
Finance Department	6,938	98,636	31,802	25,379
Printing & Mail Services	1,895	4,496	30,809	128
Data Performance & Analytics	7,176	7,827	4,412	5,221
Human Resources	5,868	52,600	15,854	39,326
Information Technology	146,739	396,779	254,726	71,361
County Treasurer	830	812	1,119	1,295
Corporation Counsel	1,896	41,020	43,322	3,791
Central Courts	-	-	-	-
Sheriff's Office	6,323	17,212	-	32,499
Total Allocated Costs	\$ 202,823	\$ 699,064	\$ 386,623	\$ 297,813
Rollforward Adjustment	(93,327)	150,669	163,211	(125,068)
Adjustment to Rollforward ¹	(7,176)	(7,827)	(4,412)	(5,221)
Total Proposed Costs	\$ 102,320	\$ 841,905	\$ 545,422	\$ 167,523

¹ Adjustment to Rollforward due to new Data Performance & Analytics department and its impact on the Rollforward when compared to FY2019.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2021**

	Communications	Jail	Jail Alternatives	Register of Deeds
Central Service Departments				
Building Depreciation	\$ -	\$ 639,488	\$ 2,252	\$ 17,936
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	663	84,002	355	3,195
Audit & Consulting Services	2,184	5,801	672	1,512
Building & Facilities Management	78,182	1,452,652	5,117	71,910
County Executive	25,252	3,078	218	152
Finance Department	38,101	86,598	6,841	6,780
Printing & Mail Services	206	4,774	720	3,590
Data Performance & Analytics	9,904	25,977	1,020	714
Human Resources	43,745	98,563	2,782	5,196
Information Technology	88,324	291,220	18,765	62,286
County Treasurer	207	1,261	82	4,273
Corporation Counsel	-	19,292	-	6,701
Central Courts	-	-	-	-
Sheriff's Office	-	-	11,437	122,707
Total Allocated Costs	\$ 286,768	\$ 2,712,706	\$ 50,261	\$ 306,952
Rollforward Adjustment	(211,013)	(327,871)	25,483	87,273
Adjustment to Rollforward ¹	(9,904)	(25,977)	(1,020)	(714)
Total Proposed Costs	\$ 65,852	\$ 2,358,858	\$ 74,724	\$ 393,511

¹ Adjustment to Rollforward due to new Data Performance & Analytics department and its impact on the Rollforward when compared to FY2019.

**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2021**

	County Clerk	District Attorney	Victim Witness	Victim Advocate
Central Service Departments				
Building Depreciation	\$ 5,170	\$ 18,129	\$ 10,038	\$ 723
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	950	3,317	1,817	147
Audit & Consulting Services	943	1,406	320	147
Building & Facilities Management	20,729	72,684	40,245	2,900
County Executive	92	299	131	37
Finance Department	7,268	18,076	8,505	4,585
Printing & Mail Services	28,207	3,983	2,225	484
Data Performance & Analytics	433	1,400	612	173
Human Resources	3,557	11,239	4,982	1,381
Information Technology	20,257	3,261	897	-
County Treasurer	2,287	1,042	5	22
Corporation Counsel	16,981	-	-	-
Central Courts	-	-	-	-
Sheriff's Office	35,371	124,027	68,673	4,949
Total Allocated Costs	\$ 142,245	\$ 258,863	\$ 138,450	\$ 15,548
Rollforward Adjustment	44,591	59,831	41,913	3,997
Adjustment to Rollforward ¹	(433)	(1,400)	(612)	(173)
Total Proposed Costs	\$ 186,403	\$ 317,295	\$ 179,751	\$ 19,373

¹ Adjustment to Rollforward due to new Data Performance & Analytics department and its impact on the Rollforward when compared to FY2019.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2021**

	Emergency Management	Planning & Development Services	Harbor / Marina	UW Extension
Central Service Departments				
Building Depreciation	\$ 8,191	\$ -	\$ -	\$ 5,212
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	1,081	89	-	29
Audit & Consulting Services	218	1,663	3,072	293
Building & Facilities Management	18,666	-	-	3,036
County Executive	44	36,288	-	109
Finance Department	3,979	9,969	21,599	3,032
Printing & Mail Services	106	1,779	983	2,396
Data Performance & Analytics	204	806	-	510
Human Resources	1,648	5,842	-	1,088
Information Technology	20,069	27,180	21,516	35,839
County Treasurer	22	4,153	-	158
Corporation Counsel	4,971	9,478	3,652	-
Central Courts	-	-	-	-
Sheriff's Office	41,588	-	-	-
Total Allocated Costs	\$ 100,786	\$ 97,246	\$ 50,822	\$ 51,703
Rollforward Adjustment	26,671	40,523	14,276	(18,497)
Adjustment to Rollforward ¹	(204)	(806)	-	(510)
Total Proposed Costs	\$ 127,253	\$ 136,964	\$ 65,098	\$ 32,697

¹ Adjustment to Rollforward due to new Data Performance & Analytics department and its impact on the Rollforward when compared to FY2019.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2021**

	Parks	Pritchard Park	Golf Courses	Highway
Central Service Departments				
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	164	16	-	885
Audit & Consulting Services	3,249	359	214	18,946
Building & Facilities Management	827	3,462	-	-
County Executive	410	-	-	1,653
Finance Department	14,698	3,842	1,314	94,592
Printing & Mail Services	1,276	55	-	1,619
Data Performance & Analytics	1,921	-	-	7,750
Human Resources	10,169	-	-	58,331
Information Technology	2,832	-	-	77,832
County Treasurer	5,600	55	147	3,804
Corporation Counsel	22,387	-	-	10,492
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 63,532	\$ 7,790	\$ 1,676	\$ 275,904
Rollforward Adjustment	7,729	1,240	207	76,557
Adjustment to Rollforward ¹	(1,921)	-	-	(7,750)
Total Proposed Costs	\$ 69,340	\$ 9,029	\$ 1,882	\$ 344,712

¹ Adjustment to Rollforward due to new Data Performance & Analytics department and its impact on the Rollforward when compared to FY2019.

**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2021**

	Land Conservation	Lakeshores Library	Veterans Service	Medical Examiner
Central Service Departments				
Building Depreciation	\$ -	\$ -	\$ 2,074	\$ 2,549
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	37	-	37	18
Audit & Consulting Services	622	4	315	812
Building & Facilities Management	-	-	128	157
County Executive	65	-	65	44
Finance Department	6,888	3	3,827	12,704
Printing & Mail Services	556	-	310	81
Data Performance & Analytics	306	-	306	204
Human Resources	2,472	-	2,483	1,721
Information Technology	8,252	-	21,923	26,935
County Treasurer	699	-	44	207
Corporation Counsel	-	-	-	5,899
Central Courts	-	-	-	-
Sheriff's Office	-	-	623	766
Total Allocated Costs	\$ 19,897	\$ 7	\$ 32,136	\$ 52,096
Rollforward Adjustment	(6,920)	7	2,580	2,754
Adjustment to Rollforward ¹	(306)	-	(306)	(204)
Total Proposed Costs	\$ 12,671	\$ 14	\$ 34,410	\$ 54,646

¹ Adjustment to Rollforward due to new Data Performance & Analytics department and its impact on the Rollforward when compared to FY2019.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2021**

	Courts & Judicial	Other Departments	Total Allocated Costs
Central Service Departments			
Building Depreciation	\$ -	\$ 28,690	\$ 1,166,874
Equipment Depreciation	-	-	-
Insurance & Employee Activity	-	5,267	106,613
Audit & Consulting Services	-	11,067	92,610
Building & Facilities Management	-	131,336	1,931,366
County Executive	-	512	137,991
Finance Department	-	83,437	760,552
Printing & Mail Services	-	15,452	134,833
Data Performance & Analytics	-	2,402	160,381
Human Resources	-	3,411	543,051
Information Technology	-	5,832	2,793,134
County Treasurer	-	24,942	56,394
Corporation Counsel	45,869	46,623	556,712
Central Courts	2,834,118	-	3,066,541
Sheriff's Office	-	196,277	777,423
Total Allocated Costs	\$ 2,879,987	\$ 555,247	\$ 12,284,476
Rollforward Adjustment	801,035	108,097	904,857
Adjustment to Rollforward ¹	-	(2,402)	(160,381)
Total Proposed Costs	\$ 3,681,023	\$ 660,942	\$ 13,028,953

¹ Adjustment to Rollforward due to new Data Performance & Analytics department and its impact on the Rollforward when compared to FY2019.

**SCHEDULE OF FIXED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2021**

<u>Grantee Department</u>	<u>Final Costs 2021</u>	<u>Fixed Costs 2019</u>	<u>Rollforward</u>	<u>Actual Costs with Rollforward *</u>
Child Support	\$ 562,709	\$ 727,053	\$ (164,344)	\$ 398,364
Human Services-Administration	657,546	658,158	(612)	656,934
Human Services-Economic Support	509,269	518,803	(9,534)	499,735
Human Services-Health Services	868,009	664,608	203,401	1,071,410
Human Services-Workforce Solutions	202,823	296,150	(93,327)	109,495
Human Services-Youth and Family	699,064	548,395	150,669	849,732
Human Services-Aging	386,623	223,412	163,211	549,833
Human Services-Detention Center	297,813	422,881	(125,068)	172,745
Communications	286,768	497,781	(211,013)	75,755
Jail	2,712,706	3,040,577	(327,871)	2,384,835
Jail Alternatives	50,261	24,778	25,483	75,744
Register of Deeds	306,952	219,679	87,273	394,224
County Clerk	142,245	97,654	44,591	186,836
District Attorney	258,863	199,032	59,831	318,694
Victim Witness	138,450	96,537	41,913	180,363
Victim Advocate	15,548	11,551	3,997	19,546
Emergency Management	100,786	74,115	26,671	127,457
Planning & Development Services	97,246	56,723	40,523	137,769
Harbor / Marina	50,822	36,546	14,276	65,098
UW Extension	51,703	70,200	(18,497)	33,206
Parks	63,532	55,803	7,729	71,261
Pritchard Park	7,790	6,550	1,240	9,029
Golf Courses	1,676	1,469	207	1,882
Highway	275,904	199,347	76,557	352,462
Land Conservation	19,897	26,817	(6,920)	12,977
Lakeshores Library	7	-	7	14
Veterans Service	32,136	29,556	2,580	34,716
Medical Examiner	52,096	49,342	2,754	54,850
Courts & Judicial	2,879,987	2,078,952	801,035	3,681,023
Other Departments	555,247	447,150	108,097	663,343
Total	\$ 12,284,476	\$ 11,379,619	\$ 904,857	\$ 13,189,334

* Excludes Adjustment to Rollforward

**SCHEDULE OF DEPARTMENTAL COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2021**

<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	\$ -	\$ 1,564,658	\$ -	\$ -	\$ 1,564,658
Equipment Depreciation	-	1,011,322	-	-	1,011,322
Insurance & Employee Activity	152,925	4,761	-	-	157,686
Audit & Consulting Services	-	128,625	-	-	128,625
Building & Facilities Management	3,822,125	(943,985)	-	-	2,878,140
County Executive	743,499	(43,387)	(479,418)	-	220,694
Finance Department	1,385,872	(225,701)	-	-	1,160,171
Printing & Mail Services	478,306	(307,549)	(22,599)	-	148,157
Data Performance & Analytics	283,684	-	-	(88,125)	195,559
Human Resources	643,296	-	-	-	643,296
Information Technology	3,030,403	(67,936)	-	(20,877)	2,941,591
County Treasurer	502,121	(110,110)	(340,195)	-	51,817
Corporation Counsel	612,051	57,299	-	(59,049)	610,301
Central Courts	4,937,521	-	(4,595,781)	(312,942)	28,798
Sheriff's Office	21,071,858	-	(18,218,062)	(260,312)	2,593,484
less unallocated Incoming costs					(2,049,822)
Total	\$ 37,663,662	\$ 1,067,995	\$ (23,656,054)	\$ (741,304)	\$ 12,284,476

**SCHEDULE OF ALLOCATION BASIS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2021**

Department Number	Departmental Function	Allocation Base	Allocation Source
1	Building Depreciation		
	Courthouse	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Maintenance and Finance Departments
	Law Enforcement Center	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Maintenance and Finance Departments
	Racine County Services Center (RCDKSC)	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Maintenance and Finance Departments
	Western Racine County Service Center (WRCSC)	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Maintenance and Finance Departments
2	Equipment Depreciation		
	Equipment Depreciation	Equipment Depreciation and Interest Expense by Department in 2021	County Financial Records and Reports
3	Insurance & Employee Activity		
	Fire & Extended Insurance	Usable Square Footage of Occupied Space by Departments not Billed	Square footage measurements provided by Facilities Maintenance and Finance Departments
	Employee Insurance	Number of FTE, Including County Board and Contracted Employees	County Financial and Human Resources Records and Reports
	Employee Activity	Number of FTE, Including County Board	County Financial and Human Resources Records and Reports
4	Audit & Consulting Services		
	General Audit Services	Total Accounting Transactions Processed by Department During 2021	Finance Department Records & Reports
	Cost Allocation Plan	Central Service Functions Analyzed During Preparation of FY2020 Indirect Cost Allocation Plan	FY2020 Central Services Cost Allocation Plan Prepared During 2021
5	Building & Facilities Management		
	Courthouse	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Maintenance and Finance Departments
	Law Enforcement Center	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Maintenance and Finance Departments
	Racine County Services Center (RCDKSC)	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Maintenance and Finance Departments
	Western Racine County Service Center (WRCSC)	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Maintenance and Finance Departments

**SCHEDULE OF ALLOCATION BASIS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2021**

Department Number	Departmental Function	Allocation Base	Allocation Source
	Other Buildings	Direct Allocation to Benefiting Department	County Financial and Facilities Records and Reports
6	County Executive		
	General Oversight	Number of FTE, Including County Board and Contracted Employees	County Financial and Human Resources Records and Reports
	Department Specific	Time and Effort Analysis of Departmental Support FY2021	Office of the County Executive
	General Government	Unallocated	
7	Finance Department		
	Accounting & Budgets	Number of Expenditure Transactions by Department During 2021 with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Parks, and Highway	County Financial Records and Reports
	Payroll	Payroll Disbursements During 2021 with Reduced Weighting Applied at 35% for Highway and Parks	Finance Department Records and Reports
	Purchasing	Purchase Orders by Department During 2021	County Financial Records & Reports
	Audit	Total Payroll and Accounting Transactions Processed by Department During 2021	Finance Department Records and Reports
	Receipts	Number of General Receipts Processed by Department During 2021	Finance Department Records and Reports
	Copier Pool Support	Copy Charges by Department During 2021	County Financial Records and Reports
	Departmental Support	Direct Allocation to Benefiting Departments	Finance Department Employee Personnel Activity Reports (PARs) and County Financial Records
8	Printing & Mail Services		
	Printing Services	Printing Charges by Department During 2021	County Financial Records and Reports
	Postage/Mail	Postage Charges by Department During 2021	County Financial Records and Reports
9	Data Performance & Analytics		
	Departmental Specific	Time/Effort Analysis by Benefiting Department for 2021	Data & Performance Analytics Staff
	County-wide Projects	Number of FTE, Including County Board and Contracted Employees	County Financial and Human Resources Records
	General Government	Unallocated	

**SCHEDULE OF ALLOCATION BASIS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2021**

Department Number	Departmental Function	Allocation Base	Allocation Source
10	Human Resources		
	Personnel Administration	Number of County FTEs and Contracted Employees (weighted at 30%) by Department	County Financial and Human Resources Records & Reports
	Payroll	Payroll Disbursements by Department During 2021	County Financial Records and Reports
	Department Specific	Direct Allocation to Benefiting Department(s)	County Financial Records and Reports
11	Information Technology		
	Computer Operations	Number of PC Devices by Department	IS Department Inventory
	Child Support and Human Services	Direct Allocation to Benefiting Department During 2021	IS Department Records and Reports and Monthly Child Support Claim Reports
	Telephone	Number of Telecommunications Lines Supported by IS	IS Department Inventory Records
	Departmental Costs	Direct Allocation to Benefiting Department	Information Systems and County Financial Records and Reports
12	County Treasurer		
	Receipts	Number of General Receipts Processed by Department During 2021	County Financial Records and Reports
	General Government	Unallocated	
13	Corporation Counsel		
	Departmental Support	Time and Effort by Benefiting Department During 2021	Analysis Provided by Corporation Counsel Staff and Monthly Child Support Expenditure Reports
14	Central Courts		
	Child Support	Direct Allocation to Benefiting Department	Financial Records/Reports and Child Support Expenditure Reports/Workpapers
	Central Courts Support	Direct Allocation to Benefiting Department	Financial Records and Reports
15	Sheriff's Office		
	Child Support	Direct Allocation to Benefiting Department	Financial Records and Reports and Child Support Expenditure Reports/Workpapers
	Racine County Services Center (RCDKSC) Security	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Maintenance and Finance Departments
	Courthouse & Law Enforcement Security	Usable square footage by Benefiting Department	Square footage measurements provided by Facilities Maintenance and Finance Departments
	General Government	Unallocated	

**DEPARTMENT 1
FISCAL 2021**

**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 \$213,201.37 was recorded for 2021 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 \$615,412.66 was recorded for 2021 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 \$387,733.99 was recorded for 2021 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 \$9,642.72 for 2021 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 2021**

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

Department: Building Depreciation

Functions:	Total	Courthouse	Law Enforcement Center	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)
Cost Adjustments:					
Building Depreciation	\$ 1,225,990.74	\$ 213,201.37	\$ 615,412.66	\$ 387,733.99	\$ 9,642.72
Interest Expense	338,666.97	22,184.73	277,754.88	37,310.45	1,416.91
Total Cost Adjustments	\$ 1,564,657.71	\$ 235,386.10	\$ 893,167.54	\$ 425,044.44	\$ 11,059.63
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 1,564,657.71	\$ 235,386.10	\$ 893,167.54	\$ 425,044.44	\$ 11,059.63
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	-	-	-	-	-
Audit & Consulting Services	543.89	81.82	310.48	147.75	3.84
Building & 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	-	-	-	-	-
Total 2nd Allocation	543.89	81.82	310.48	147.75	3.84
Total 2nd Tier Allocation	\$ 543.89	\$ 81.82	\$ 310.48	\$ 147.75	\$ 3.84
Unallocated	-	-	-	-	-
Total Incoming Costs	543.89	81.82	310.48	147.75	3.84
Total Allocated Cost	\$ 1,565,201.60	\$ 235,467.92	\$ 893,478.02	\$ 425,192.19	\$ 11,063.47

**DEPARTMENT 1
FISCAL 2021**

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

Department: Building Depreciation
Function: Courthouse

Total 1st Tier Allocation	\$ 235,386.10
Total 2nd Tier Allocation	<u>81.82</u>
Total Allocated Cost	\$ 235,467.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	1,359.50	1.75%	4,130.78	-	4,130.78	1.44	4,132.22
County Executive	445.20	0.57%	1,352.71	-	1,352.71	0.47	1,353.18
Finance Department	3,147.50	4.06%	9,563.54	-	9,563.54	3.32	9,566.86
Printing & Mail Services	1,246.50	1.61%	3,787.43	-	3,787.43	1.32	3,788.75
Data Performance & Analytics	342.46	0.44%	1,040.55	-	1,040.55	0.36	1,040.91
Human Resources	1,422.25	1.84%	4,321.44	-	4,321.44	1.50	4,322.95
Information Technology	6,035.50	7.79%	18,338.60	-	18,338.60	6.37	18,344.97
County Treasurer	1,302.50	1.68%	3,957.59	-	3,957.59	1.38	3,958.96
Corporation Counsel	627.84	0.81%	1,907.67	-	1,907.67	0.66	1,908.34
Central Courts	34,993.75	45.17%	106,326.95	-	106,326.95	36.96	106,363.91
Register of Deeds	5,901.00	7.62%	17,929.93	-	17,929.93	6.23	17,936.16
County Clerk	1,701.00	2.20%	5,168.41	-	5,168.41	1.80	5,170.21
District Attorney	5,964.50	7.70%	18,122.87	-	18,122.87	6.30	18,129.17
Victim Witness	3,302.50	4.26%	10,034.50	-	10,034.50	3.49	10,037.99
Victim Advocate	238.00	0.31%	723.15	-	723.15	0.25	723.40
Other Departments	9,439.00	12.18%	28,679.98	-	28,679.98	9.97	28,689.95
Total	77,469.00	100.00%	\$ 235,386.10	\$ -	\$ 235,386.10	\$ 81.82	\$ 235,467.92

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2021**

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

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 893,167.54
Total 2nd Tier Allocation 310.48

Total Allocated Cost \$ 893,478.02

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Central Courts	43,542.77	19.96%	178,264.70	-	178,264.70	61.97	178,326.67
Sheriff's Office	15,925.00	7.30%	65,197.17	-	65,197.17	22.66	65,219.83
Jail	156,146.50	71.57%	639,265.93	-	639,265.93	222.22	639,488.15
Jail Alternatives	550.00	0.25%	2,251.71	-	2,251.71	0.78	2,252.49
Emergency Management	2,000.00	0.92%	8,188.03	-	8,188.03	2.85	8,190.87
Total	218,164.27	100.00%	\$ 893,167.54	\$ -	\$ 893,167.54	\$ 310.48	\$ 893,478.02

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2021**

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

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

Total 1st Tier Allocation	\$ 425,044.44
Total 2nd Tier Allocation	<u>147.75</u>
Total Allocated Cost	\$ 425,192.19

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	9,327.00	10.202%	43,363.63	-	43,363.63	15.07	43,378.70
Human Services-Administration	19,905.00	21.773%	92,543.48	-	92,543.48	32.17	92,575.64
Human Services-Economic Support	12,440.00	13.607%	57,836.77	-	57,836.77	20.10	57,856.87
Human Services-Health Services	8,664.00	9.477%	40,281.17	-	40,281.17	14.00	40,295.17
Human Services-Workforce Solutions	4,524.00	4.948%	21,033.24	-	21,033.24	7.31	21,040.55
Human Services-Youth and Family	12,315.00	13.470%	57,255.61	-	57,255.61	19.90	57,275.51
Human Services-Detention Center	23,253.00	25.435%	108,109.19	-	108,109.19	37.58	108,146.77
Veterans Service	446.00	0.488%	2,073.57	-	2,073.57	0.72	2,074.29
Medical Examiner	548.00	0.599%	2,547.79	-	2,547.79	0.89	2,548.68
Total	91,422.00	100.00%	\$ 425,044.44	\$ -	\$ 425,044.44	\$ 147.75	\$ 425,192.19

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2021**

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

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

Total 1st Tier Allocation	\$ 11,059.63
Total 2nd Tier Allocation	<u>3.84</u>
Total Allocated Cost	\$ 11,063.47

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Services-Administration	338.00	7.150%	790.81	-	790.81	0.27	791.08
Human Services-Economic Support	743.00	15.718%	1,738.38	-	1,738.38	0.60	1,738.98
Human Services-Health Services	338.00	7.150%	790.81	-	790.81	0.27	791.08
Human Services-Workforce Solutions	248.00	5.246%	580.24	-	580.24	0.20	580.44
Human Services-Youth and Family	833.00	17.622%	1,948.95	-	1,948.95	0.68	1,949.62
UW Extension	2,227.00	47.112%	5,210.45	-	5,210.45	1.81	5,212.26
Total	4,727.00	100.00%	\$ 11,059.63	\$ -	\$ 11,059.63	\$ 3.84	\$ 11,063.47

Allocation Basis: Usable square footage by Benefiting Department

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

DEPARTMENT 1
FISCAL 2021

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Law Enforcement Center	
		Courthouse	Center
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Building & Facilities Management	4,132.22	4,132.22	-
County Executive	1,353.18	1,353.18	-
Finance Department	9,566.86	9,566.86	-
Printing & Mail Services	3,788.75	3,788.75	-
Human Resources	4,322.95	4,322.95	-
Information Technology	18,344.97	18,344.97	-
County Treasurer	3,958.96	3,958.96	-
Corporation Counsel	1,908.34	1,908.34	-
Central Courts	284,690.58	106,363.91	178,326.67
Sheriff's Office	65,219.83	-	65,219.83
Child Support	43,378.70	-	-
Human Services-Administration	93,366.73	-	-
Human Services-Economic Support	59,595.85	-	-
Human Services-Health Services	41,086.26	-	-
Human Services-Workforce Solutions	21,620.99	-	-
Human Services-Youth and Family	59,225.14	-	-
Human Services-Aging	-	-	-
Human Services-Detention Center	108,146.77	-	-
Communications	-	-	-
Jail	639,488.15	-	639,488.15
Jail Alternatives	2,252.49	-	2,252.49
Register of Deeds	17,936.16	17,936.16	-
County Clerk	5,170.21	5,170.21	-
District Attorney	18,129.17	18,129.17	-
Victim Witness	10,037.99	10,037.99	-
Victim Advocate	723.40	723.40	-
Emergency Management	8,190.87	-	8,190.87
Planning & Development Services	-	-	-
Harbor / Marina	-	-	-
UW Extension	5,212.26	-	-

DEPARTMENT 1
FISCAL 2021

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Law Enforcement	
		Courthouse	Center
Parks	-	-	-
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	-	-	-
Land Conservation	-	-	-
Lakeshores Library	-	-	-
Veterans Service	2,074.29	-	-
Medical Examiner	2,074.29	-	-
Courts & Judicial	2,548.68	-	-
Other Departments	-	-	-
Total	\$ 1,537,545.03	\$ 205,737.06	\$ 893,478.02

DEPARTMENT 1
FISCAL 2021

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Building & Facilities Management	-	-
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	-	-
Human Resources	-	-
Information Technology	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	-	-
Sheriff's Office	-	-
Child Support	43,378.70	-
Human Services-Administration	92,575.64	791.08
Human Services-Economic Support	57,856.87	1,738.98
Human Services-Health Services	40,295.17	791.08
Human Services-Workforce Solutions	21,040.55	580.44
Human Services-Youth and Family	57,275.51	1,949.62
Human Services-Aging	-	-
Human Services-Detention Center	108,146.77	-
Communications	-	-
Jail	-	-
Jail Alternatives	-	-
Register of Deeds	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	-	5,212.26

DEPARTMENT 1
FISCAL 2021

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)
Parks	-	-
Pritchard Park	-	-
Golf Courses	-	-
Highway	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	2,074.29	-
Medical Examiner	2,074.29	-
Courts & Judicial	2,548.68	-
Other Departments	-	-
Total	\$ 427,266.48	\$ 11,063.47

**DEPARTMENT 2
FISCAL 2021**

**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 \$995,395.88 was recorded as 2021 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 2021

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	\$ 995,395.88	\$ 995,395.88
Interest Expense	15,925.69	15,925.69
Total Cost Adjustments	\$ 1,011,321.57	\$ 1,011,321.57
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 1,011,321.57	\$ 1,011,321.57
2nd Allocation		
Equipment Depreciation	-	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	135.97	135.97
Building & 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	-	-
Total 2nd Allocation	135.97	135.97
Total 2nd Tier Allocation	\$ 135.97	\$ 135.97
Unallocated	-	-
Total Incoming Costs	135.97	135.97
Total Allocated Cost	\$ 1,011,457.54	\$ 1,011,457.54

**DEPARTMENT 2
FISCAL 2021**

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

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 1,011,321.57
Total 2nd Tier Allocation 135.97

Total Allocated Cost \$ 1,011,457.54

	Allocated		Gross Allocation	Direct Billed	1st Tier	2nd Tier	Total Allocated
	Allocation Units	Percentage			Allocation	Allocation	
Grantee Department							
Building & Facilities Management	110,318.41	10.91%	110,318.41	-	110,318.41	14.83	110,333.24
Printing & Mail Services	9,897.56	0.98%	9,897.56	-	9,897.56	1.33	9,898.89
Information Technology	233,274.07	23.07%	233,274.07	-	233,274.07	31.36	233,305.43
Central Courts	29,390.88	2.91%	29,390.88	-	29,390.88	3.95	29,394.83
Sheriff's Office	628,440.65	62.14%	628,440.65	-	628,440.65	84.49	628,525.14
Total	1,011,321.57	100.00%	\$ 1,011,321.57	\$ -	\$ 1,011,321.57	\$ 135.97	\$ 1,011,457.54

Allocation Basis: Equipment Depreciation and Interest Expense by Department in 2021

Allocation Source: County Financial Records and Reports

DEPARTMENT 2
FISCAL 2021

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	-	-
Building & Facilities Management	110,333.24	110,333.24
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	9,898.89	9,898.89
Human Resources	-	-
Information Technology	233,305.43	233,305.43
County Treasurer	-	-
Corporation Counsel	-	-
Central Courts	29,394.83	29,394.83
Sheriff's Office	628,525.14	628,525.14
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	-	-
Communications	-	-
Jail	-	-
Jail Alternatives	-	-
Register of Deeds	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	-	-

DEPARTMENT 2
FISCAL 2021

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

<u>Grantee Department</u>	Total	Equipment Depreciation
Parks	-	-
Pritchard Park	-	-
Golf Courses	-	-
Highway	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	-
Total	\$ 1,011,457.54	\$ 1,011,457.54

**DEPARTMENT 3
FISCAL 2021**

**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 2021.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 3
FISCAL 2021**

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

Department: Insurance & Employee Activity

Functions:	Total	General & Administrative	Fire & Extended Insurance	Employee Insurance	Employee Activity
Expenditures:					
Insurance - Employee	\$ 6,075.00	\$ -	\$ -	\$ 6,075.00	\$ -
Insurance - Fire & Extended	146,850.35	-	146,850.35	-	-
Total Expenditures	\$ 152,925.35	\$ -	\$ 146,850.35	\$ 6,075.00	\$ -
Cost Adjustments:					
Employee Activity Fees	(6,759.05)	-	-	-	(6,759.05)
Vending Machine Revenue	(6,035.14)	-	-	-	(6,035.14)
Donations	(370.00)	-	-	-	(370.00)
Employee Activity Expenses	17,925.00	-	-	-	17,925.00
Total Cost Adjustments	\$ 4,760.81	\$ -	\$ -	\$ -	\$ 4,760.81
Disallowed / Capitalized	-	-	-	-	-
General & Administrative Allocation	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 157,686.16	\$ -	\$ 146,850.35	\$ 6,075.00	\$ 4,760.81
2nd Allocation					
Insurance & Employee Activity	2.14	-	1.84	0.08	0.22
Audit & Consulting Services	660.44	-	567.67	23.48	69.29
Building & Facilities Management	-	-	-	-	-
County Executive	4.02	-	3.45	0.14	0.42
Finance Department	5,454.89	-	4,688.62	193.96	572.31
Printing & Mail Services	-	-	-	-	-
Data Performance & Analytics	18.96	-	16.30	0.67	1.99
Human Resources	128.30	-	110.28	4.56	13.46
Information Technology	-	-	-	-	-
County Treasurer	168.83	-	145.12	6.00	17.71
Corporation Counsel	4,353.39	-	3,741.85	154.80	456.74

DEPARTMENT 3
FISCAL 2021

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
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 2nd Allocation	10,790.98	-	9,275.13	383.70	1,132.15
Total 2nd Tier Allocation	\$ 10,790.98	\$ -	\$ 9,275.13	\$ 383.70	\$ 1,132.15
Unallocated	-	-	-	-	-
Total Incoming Costs	10,790.98	-	9,275.13	383.70	1,132.15
Total Allocated Cost	\$ 168,477.14	\$ -	\$ 156,125.48	\$ 6,458.70	\$ 5,892.96

**DEPARTMENT 3
FISCAL 2021**

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

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

Total 1st Tier Allocation	\$ 146,850.35
Total 2nd Tier Allocation	9,275.13
Total Allocated Cost	\$ 156,125.48

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	1,359.50	0.46%	675.20	-	675.20	42.65	717.85
County Executive	445.20	0.15%	221.11	-	221.11	13.97	235.08
Finance Department	3,147.50	1.06%	1,563.22	-	1,563.22	98.73	1,661.96
Printing & Mail Services	1,246.50	0.42%	619.08	-	619.08	39.10	658.18
Data Performance & Analytics	342.46	0.12%	170.08	-	170.08	10.74	180.83
Human Resources	1,422.25	0.48%	706.37	-	706.37	44.61	750.98
Information Technology	6,035.50	2.04%	2,997.57	-	2,997.57	189.33	3,186.89
County Treasurer	1,302.50	0.44%	646.89	-	646.89	40.86	687.75
Corporation Counsel	672.84	0.23%	334.17	-	334.17	21.11	355.28
Central Courts	78,536.52	26.56%	39,005.62	-	39,005.62	2,463.61	41,469.23
Sheriff's Office	15,925.00	5.39%	7,909.24	-	7,909.24	499.55	8,408.80
Jail	156,146.50	52.81%	77,551.08	-	77,551.08	4,898.16	82,449.23
Jail Alternatives	550.00	0.19%	273.16	-	273.16	17.25	290.41
Register of Deeds	5,901.00	2.00%	2,930.77	-	2,930.77	185.11	3,115.87
County Clerk	1,701.00	0.58%	844.81	-	844.81	53.36	898.17
District Attorney	5,964.50	2.02%	2,962.30	-	2,962.30	187.10	3,149.40
Victim Witness	3,302.50	1.12%	1,640.21	-	1,640.21	103.60	1,743.80
Victim Advocate	238.00	0.08%	118.20	-	118.20	7.47	125.67
Emergency Management	2,000.00	0.68%	993.31	-	993.31	62.74	1,056.05
Other Departments	9,439.00	3.19%	4,687.93	-	4,687.93	296.09	4,984.03
Total	295,678.27	100.00%	\$ 146,850.35	\$ -	\$ 146,850.35	\$ 9,275.13	\$ 156,125.48

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 2021**

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

Department: Insurance & Employee Activity
Function: Employee Insurance

Total 1st Tier Allocation	\$ 6,075.00
Total 2nd Tier Allocation	383.70
Total Allocated Cost	\$ 6,458.70

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	0.200	0.02%	1.09	-	1.09	-	1.09
Building & Facilities Management	14.500	1.31%	79.30	-	79.30	5.01	84.31
County Executive	3.900	0.35%	21.33	-	21.33	1.35	22.68
Finance Department	13.000	1.17%	71.10	-	71.10	4.49	75.59
Printing & Mail Services	2.000	0.18%	10.94	-	10.94	0.69	11.63
Data Performance & Analytics	3.000	0.27%	16.41	-	16.41	1.04	17.44
Human Resources	6.000	0.54%	32.82	-	32.82	2.07	34.89
Information Technology	18.700	1.68%	102.27	-	102.27	6.46	108.74
County Treasurer	5.000	0.45%	27.35	-	27.35	1.73	29.07
Corporation Counsel	5.500	0.50%	30.08	-	30.08	1.90	31.98
Central Courts	48.085	4.33%	262.99	-	262.99	16.61	279.60
Sheriff's Office	181.600	16.35%	993.21	-	993.21	62.74	1,055.96
Child Support	32.100	2.89%	175.56	-	175.56	11.09	186.65
Human Services-Administration	19.300	1.74%	105.56	-	105.56	6.67	112.22
Human Services-Economic Support	69.500	6.26%	380.11	-	380.11	24.01	404.12
Human Services-Health Services	123.950	11.16%	677.91	-	677.91	42.82	720.74
Human Services-Workforce Solutions	13.750	1.24%	75.20	-	75.20	4.75	79.95
Human Services-Youth and Family	76.750	6.91%	419.76	-	419.76	26.52	446.28
Human Services-Aging	43.260	3.89%	236.60	-	236.60	14.95	251.55
Human Services-Detention Center	51.200	4.61%	280.03	-	280.03	17.69	297.71
Communications	54.000	4.86%	295.34	-	295.34	18.66	314.00
Jail	141.500	12.74%	773.90	-	773.90	48.89	822.79
Jail Alternatives	10.000	0.90%	54.69	-	54.69	3.46	58.15
Register of Deeds	7.000	0.63%	38.28	-	38.28	2.42	40.70
County Clerk	4.250	0.38%	23.24	-	23.24	1.47	24.71
District Attorney	13.725	1.24%	75.07	-	75.07	4.74	79.81
Victim Witness	6.000	0.54%	32.82	-	32.82	2.07	34.89
Victim Advocate	1.700	0.15%	9.30	-	9.30	0.59	9.89
Emergency Management	2.000	0.18%	10.94	-	10.94	0.69	11.63
Planning & Development Services	7.900	0.71%	43.21	-	43.21	2.73	45.94
UW Extension	5.000	0.45%	27.35	-	27.35	1.73	29.07
Parks	18.840	1.70%	103.04	-	103.04	6.51	109.55
Highway	75.997	6.84%	415.65	-	415.65	26.26	441.90
Land Conservation	3.000	0.27%	16.41	-	16.41	1.04	17.44
Veterans Service	3.000	0.27%	16.41	-	16.41	1.04	17.44
Medical Examiner	2.000	0.18%	10.94	-	10.94	0.69	11.63
Other Departments	23.550	2.12%	128.80	-	128.80	8.14	136.94
Total	1,110.757	100.00%	\$ 6,075.00	\$ -	\$ 6,075.00	\$ 383.70	\$ 6,458.70

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

Allocation Source: County Financial and Human Resources Records and Reports



**DEPARTMENT 3
FISCAL 2021**

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

Department: Insurance & Employee Activity
Function: Employee Activity

Total 1st Tier Allocation	\$ 4,760.81
Total 2nd Tier Allocation	1,132.15
Total Allocated Cost	\$ 5,892.96

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	0.200	0.02%	1.04	-	1.04	-	1.04
Building & Facilities Management	14.000	1.53%	73.08	-	73.08	17.38	90.46
County Executive	3.900	0.43%	20.36	-	20.36	4.84	25.20
Finance Department	13.000	1.43%	67.86	-	67.86	16.14	84.00
Data Performance & Analytics	3.000	0.33%	15.66	-	15.66	3.72	19.38
Human Resources	6.000	0.66%	31.32	-	31.32	7.45	38.77
Information Technology	16.700	1.83%	87.17	-	87.17	20.73	107.90
County Treasurer	5.000	0.55%	26.10	-	26.10	6.21	32.31
Corporation Counsel	5.500	0.60%	28.71	-	28.71	6.83	35.54
Central Courts	37.000	4.06%	193.13	-	193.13	45.94	239.07
Sheriff's Office	174.000	19.08%	908.23	-	908.23	216.03	1,124.26
Child Support	25.500	2.80%	133.10	-	133.10	31.66	164.76
Human Services-Administration	15.800	1.73%	82.47	-	82.47	19.62	102.09
Human Services-Economic Support	57.000	6.25%	297.52	-	297.52	70.77	368.29
Human Services-Health Services	97.100	10.65%	506.84	-	506.84	120.56	627.39
Human Services-Workforce Solutions	5.000	0.55%	26.10	-	26.10	6.21	32.31
Human Services-Youth and Family	59.000	6.47%	307.96	-	307.96	73.25	381.22
Human Services-Aging	9.000	0.99%	46.98	-	46.98	11.17	58.15
Human Services-Detention Center	48.000	5.26%	250.55	-	250.55	59.59	310.14
Communications	54.000	5.92%	281.87	-	281.87	67.04	348.91
Jail	113.000	12.39%	589.83	-	589.83	140.30	730.13
Jail Alternatives	1.000	0.11%	5.22	-	5.22	1.24	6.46
Register of Deeds	6.000	0.66%	31.32	-	31.32	7.45	38.77
County Clerk	4.250	0.47%	22.18	-	22.18	5.28	27.46
District Attorney	13.600	1.49%	70.99	-	70.99	16.89	87.87
Victim Witness	6.000	0.66%	31.32	-	31.32	7.45	38.77
Victim Advocate	1.700	0.19%	8.87	-	8.87	2.11	10.98
Emergency Management	2.000	0.22%	10.44	-	10.44	2.48	12.92
Planning & Development Services	6.700	0.73%	34.97	-	34.97	8.32	43.29
Parks	8.430	0.92%	44.00	-	44.00	10.47	54.47
Pritchard Park	2.530	0.28%	13.21	-	13.21	3.14	16.35
Highway	68.620	7.52%	358.18	-	358.18	85.20	443.37
Land Conservation	3.000	0.33%	15.66	-	15.66	3.72	19.38
Veterans Service	3.000	0.33%	15.66	-	15.66	3.72	19.38
Medical Examiner	1.000	0.11%	5.22	-	5.22	1.24	6.46
Other Departments	22.550	2.47%	117.70	-	117.70	28.00	145.70
Total	912.080	100.00%	\$ 4,760.81	\$ -	\$ 4,760.81	\$ 1,132.15	\$ 5,892.96

Allocation Basis: Number of FTE, Including County Board

Allocation Source: County Financial and Human Resources Records and Reports



**DEPARTMENT 3
FISCAL 2021**

**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	2.14	-	1.09	1.04
Audit & Consulting Services	-	-	-	-
Building & Facilities Management	892.62	717.85	84.31	90.46
County Executive	282.95	235.08	22.68	25.20
Finance Department	1,821.55	1,661.96	75.59	84.00
Printing & Mail Services	669.81	658.18	11.63	-
Human Resources	824.64	750.98	34.89	38.77
Information Technology	3,403.53	3,186.89	108.74	107.90
County Treasurer	749.13	687.75	29.07	32.31
Corporation Counsel	422.79	355.28	31.98	35.54
Central Courts	41,987.90	41,469.23	279.60	239.07
Sheriff's Office	10,589.02	8,408.80	1,055.96	1,124.26
Child Support	351.42	-	186.65	164.76
Human Services-Administration	214.31	-	112.22	102.09
Human Services-Economic Support	772.42	-	404.12	368.29
Human Services-Health Services	1,348.13	-	720.74	627.39
Human Services-Workforce Solutions	112.26	-	79.95	32.31
Human Services-Youth and Family	827.50	-	446.28	381.22
Human Services-Aging	309.70	-	251.55	58.15
Human Services-Detention Center	607.86	-	297.71	310.14
Communications	662.91	-	314.00	348.91
Jail	84,002.14	82,449.23	822.79	730.13
Jail Alternatives	355.02	290.41	58.15	6.46
Register of Deeds	3,195.35	3,115.87	40.70	38.77
County Clerk	950.34	898.17	24.71	27.46
District Attorney	3,317.09	3,149.40	79.81	87.87
Victim Witness	1,817.46	1,743.80	34.89	38.77
Victim Advocate	146.54	125.67	9.89	10.98
Emergency Management	1,080.60	1,056.05	11.63	12.92
Planning & Development Services	89.23	-	45.94	43.29
Harbor / Marina	-	-	-	-
UW Extension	29.07	-	29.07	-
Parks	164.02	-	109.55	54.47
Pritchard Park	16.35	-	-	16.35
Golf Courses	-	-	-	-

DEPARTMENT 3
FISCAL 2021

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
Highway	885.28	-	441.90	443.37
Land Conservation	36.83	-	17.44	19.38
Lakeshores Library	-	-	-	-
Veterans Service	36.83	-	17.44	19.38
Medical Examiner	18.09	-	11.63	6.46
Courts & Judicial	-	-	-	-
Other Departments	5,266.67	4,984.03	136.94	145.70
Total	\$ 168,259.48	\$ 155,944.65	\$ 6,441.26	\$ 5,873.58

**DEPARTMENT 4
FISCAL 2021**

**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 accounting transactions processed during 2021.

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 a weighted number of functions analyzed in each department as indicated in the FY2020 plan that was prepared during 2021.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2021

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

Department: Audit & Consulting Services

Functions:	Total	General & Administrative	General Audit Services	Cost Allocation Plan
Cost Adjustments				
Indirect Cost Allocation Plan	\$ 7,125.00	\$ -	\$ -	\$ 7,125.00
Audit Services	121,500.00	-	121,500.00	-
Total Cost Adjustments	\$ 128,625.00	\$ -	\$ 121,500.00	\$ 7,125.00
Disallowed / Capitalized	-	-	-	-
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 128,625.00	\$ -	\$ 121,500.00	\$ 7,125.00
2nd Allocation				
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	217.56	-	205.51	12.05
Building & Facilities Management	-	-	-	-
County Executive	-	-	-	-
Finance Department	-	-	-	-
Printing & Mail Services	-	-	-	-
Data Performance & Analytics	-	-	-	-
Human Resources	-	-	-	-
Information Technology	-	-	-	-
County Treasurer	-	-	-	-
Corporation Counsel	3,879.77	-	3,664.86	214.91
Central Courts	-	-	-	-

DEPARTMENT 4
FISCAL 2021

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	4,097.33	-	3,870.36	226.97
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 4,097.33	\$ -	\$ 3,870.36	\$ 226.97
Total Incoming Costs	4,097.33	-	3,870.36	226.97
Total Allocated Cost	\$ 132,722.33	\$ -	\$ 125,370.36	\$ 7,351.97

**DEPARTMENT 4
FISCAL 2021**

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

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

Total 1st Tier Allocation	\$ 121,500.00
Total 2nd Tier Allocation	3,870.36
Total Allocated Cost	\$ 125,370.36

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	282.00	0.27%	334.11	-	334.11	-	334.11
Building & Facilities Management	2,653.00	2.59%	3,143.21	-	3,143.21	100.40	3,243.61
County Executive	401.00	0.39%	475.10	-	475.10	15.18	490.27
Finance Department	719.00	0.70%	851.85	-	851.85	27.21	879.06
Printing & Mail Services	315.00	0.31%	373.20	-	373.20	11.92	385.13
Data Performance & Analytics	186.00	0.18%	220.37	-	220.37	7.04	227.41
Human Resources	355.00	0.35%	420.60	-	420.60	13.43	434.03
Information Technology	931.00	0.91%	1,103.03	-	1,103.03	35.23	1,138.26
County Treasurer	792.00	0.77%	938.34	-	938.34	29.97	968.32
Corporation Counsel	314.00	0.31%	372.02	-	372.02	11.88	383.90
Central Courts	9,616.00	9.38%	11,392.81	-	11,392.81	363.92	11,756.73
Sheriff's Office	10,240.00	9.99%	12,132.11	-	12,132.11	387.53	12,519.64
Child Support	1,125.00	1.10%	1,332.87	-	1,332.87	42.58	1,375.45
Human Services-Administration	2,028.00	1.98%	2,402.73	-	2,402.73	76.75	2,479.48
Human Services-Economic Support	3,205.75	3.13%	3,798.10	-	3,798.10	121.32	3,919.42
Human Services-Health Services	8,692.50	8.48%	10,298.67	-	10,298.67	328.97	10,627.64
Human Services-Workforce Solutions	1,219.25	1.19%	1,444.54	-	1,444.54	46.14	1,490.68
Human Services-Youth and Family	10,872.30	10.60%	12,881.24	-	12,881.24	411.46	13,292.71
Human Services-Aging	2,722.50	2.65%	3,225.55	-	3,225.55	103.03	3,328.59
Human Services-Detention Center	1,861.70	1.82%	2,205.70	-	2,205.70	70.46	2,276.15
Communications	1,786.00	1.74%	2,116.01	-	2,116.01	67.59	2,183.60
Jail	4,745.00	4.63%	5,621.76	-	5,621.76	179.57	5,801.34
Jail Alternatives	550.00	0.54%	651.63	-	651.63	20.81	672.44
Register of Deeds	1,237.00	1.21%	1,465.57	-	1,465.57	46.81	1,512.38
County Clerk	771.00	0.75%	913.46	-	913.46	29.18	942.64
District Attorney	1,150.00	1.12%	1,362.49	-	1,362.49	43.52	1,406.01
Victim Witness	262.00	0.26%	310.41	-	310.41	9.92	320.33
Victim Advocate	120.00	0.12%	142.17	-	142.17	4.54	146.71
Emergency Management	178.00	0.17%	210.89	-	210.89	6.74	217.63
Planning & Development Services	1,360.00	1.33%	1,611.30	-	1,611.30	51.47	1,662.76
Harbor / Marina	2,513.00	2.45%	2,977.34	-	2,977.34	95.10	3,072.45
UW Extension	240.00	0.23%	284.35	-	284.35	9.08	293.43
Parks	2,657.00	2.59%	3,147.95	-	3,147.95	100.55	3,248.50
Pritchard Park	294.00	0.29%	348.32	-	348.32	11.13	359.45
Golf Courses	175.00	0.17%	207.34	-	207.34	6.62	213.96
Highway	15,496.00	15.11%	18,359.29	-	18,359.29	586.45	18,945.74
Land Conservation	509.00	0.50%	603.05	-	603.05	19.26	622.31
Lakeshores Library	3.00	0.00%	3.55	-	3.55	0.11	3.67
Veterans Service	258.00	0.25%	305.67	-	305.67	9.76	315.44

**DEPARTMENT 4
FISCAL 2021**

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

Department: Audit & Consulting Services
Function: General Audit Services

Total 1st Tier Allocation \$ 121,500.00
Total 2nd Tier Allocation 3,870.36
Total Allocated Cost \$ 125,370.36

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Medical Examiner	664.00	0.65%	786.69	-	786.69	25.13	811.82
Other Departments	9,052.00	8.83%	10,724.60	-	10,724.60	342.57	11,067.17
Total	102,551.00	100.00%	\$ 121,500.00	\$ -	\$ 121,500.00	\$ 3,870.36	\$ 125,370.36

Allocation Basis: Total Accounting Transactions Processed by Department During 2021

Allocation Source: Finance Department Records & Reports

**DEPARTMENT 4
FISCAL 2021**

**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	226.97
Total Allocated Cost	\$ 7,351.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	5.00	7.63%	543.89	-	543.89	-	543.89
Equipment Depreciation	1.25	1.91%	135.97	-	135.97	-	135.97
Insurance & Employee Activity	3.00	4.58%	326.34	-	326.34	-	326.34
Audit & Consulting Services	2.00	3.05%	217.56	-	217.56	-	217.56
Building & Facilities Management	7.50	11.45%	815.84	-	815.84	31.38	847.22
County Executive	3.00	4.58%	326.34	-	326.34	12.55	338.89
Finance Department	10.50	16.03%	1,142.18	-	1,142.18	43.93	1,186.10
Printing & Mail Services	2.50	3.82%	271.95	-	271.95	10.46	282.41
Data Performance & Analytics	3.75	5.73%	407.92	-	407.92	15.69	423.61
Human Resources	4.50	6.87%	489.50	-	489.50	18.83	508.33
Information Technology	8.00	12.21%	870.23	-	870.23	33.47	903.70
County Treasurer	2.50	3.82%	271.95	-	271.95	10.46	282.41
Corporation Counsel	1.50	2.29%	163.17	-	163.17	6.28	169.44
Central Courts	2.50	3.82%	271.95	-	271.95	10.46	282.41
Sheriff's Office	8.00	12.21%	870.23	-	870.23	33.47	903.70
Total	65.50	100.00%	\$ 7,125.00	\$ -	\$ 7,125.00	\$ 226.97	\$ 7,351.97

Allocation Basis: Central Service Functions Analyzed During Preparation of FY2020 Indirect Cost Allocation Plan

Allocation Source: FY2020 Central Services Cost Allocation Plan Prepared During 2021

**DEPARTMENT 4
FISCAL 2021**

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

Department: Audit & Consulting Services

Grantee Department	Total	General Audit Services	Cost Allocation Plan
Building Depreciation	\$ 543.89	\$ -	\$ 543.89
Equipment Depreciation	135.97	-	135.97
Audit & Consulting Services	217.56	-	217.56
Building & Facilities Management	4,090.83	3,243.61	847.22
County Executive	829.16	490.27	338.89
Finance Department	2,065.17	879.06	1,186.10
Printing & Mail Services	667.53	385.13	282.41
Human Resources	942.36	434.03	508.33
Information Technology	2,041.96	1,138.26	903.70
County Treasurer	1,250.72	968.32	282.41
Corporation Counsel	553.35	383.90	169.44
Central Courts	12,039.13	11,756.73	282.41
Sheriff's Office	13,423.34	12,519.64	903.70
Child Support	1,375.45	1,375.45	-
Human Services-Administration	2,479.48	2,479.48	-
Human Services-Economic Support	3,919.42	3,919.42	-
Human Services-Health Services	10,627.64	10,627.64	-
Human Services-Workforce Solutions	1,490.68	1,490.68	-
Human Services-Youth and Family	13,292.71	13,292.71	-
Human Services-Aging	3,328.59	3,328.59	-
Human Services-Detention Center	2,276.15	2,276.15	-
Communications	2,183.60	2,183.60	-
Jail	5,801.34	5,801.34	-
Jail Alternatives	672.44	672.44	-
Register of Deeds	1,512.38	1,512.38	-
County Clerk	942.64	942.64	-
District Attorney	1,406.01	1,406.01	-
Victim Witness	320.33	320.33	-
Victim Advocate	146.71	146.71	-
Emergency Management	217.63	217.63	-
Planning & Development Services	1,662.76	1,662.76	-
Harbor / Marina	3,072.45	3,072.45	-
UW Extension	293.43	293.43	-
Parks	3,248.50	3,248.50	-

DEPARTMENT 4
FISCAL 2021

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

Department: Audit & Consulting Services

Grantee Department	Total	General Audit Services	Cost Allocation Plan
Pritchard Park	359.45	359.45	-
Golf Courses	213.96	213.96	-
Highway	18,945.74	18,945.74	-
Land Conservation	622.31	622.31	-
Lakeshores Library	3.67	3.67	-
Veterans Service	315.44	315.44	-
Medical Examiner	811.82	811.82	-
Courts & Judicial	-	-	-
Other Departments	11,067.17	11,067.17	-
Total	\$ 131,410.87	\$ 124,808.85	\$ 6,602.02

**DEPARTMENT 5
FISCAL 2021**

**RACINE COUNTY, WISCONSIN
BUILDING & 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 (WRCSC) and Other (miscellaneous) properties. Associated costs are allocated to benefiting departments based on usable square footage in each affected facility or direct expenses for miscellaneous properties.

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

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 5
FISCAL 2021**

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

Department: Building & Facilities Management

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Expenditures:				
Salaries & Wages	\$ 973,071.88	\$ 234,218.40	\$ 212,908.13	\$ 349,527.42
Fringe Benefits	346,748.06	83,462.26	75,868.48	124,551.90
Contracted Services	1,238.40	1,238.40	-	-
C/S Hearing Test	1,615.00	1,615.00	-	-
C/S Alarm Monitoring	468.00	-	-	-
MS - Drug Testing	52.00	-	52.00	-
Temporary Help	51,273.56	-	29,590.08	21,683.48
Fire Protection/Inspection	6,890.34	-	1,615.42	3,599.20
Preventive Repair/Safety	48,709.63	-	11,797.80	31,600.79
Building Repairs	217,288.49	-	62,917.59	119,448.75
Rent	63,933.62	-	-	-
Grounds Maintenance	5,172.71	-	3,091.59	1,773.10
Snow Removal	58,527.55	-	12,493.02	20,170.24
Waste Disposal	20,593.50	-	3,592.31	9,440.49
Recycling	-	-	-	-
Janitorial	145,530.50	-	85,147.04	49,841.04
Pest Control	3,579.00	-	184.00	1,284.00
Water/Sewage	123,008.75	-	4,239.66	105,052.86
Sanitary Sewer	109,353.72	-	3,141.40	98,840.38
Stormwater	25,403.43	-	2,161.24	5,354.98
Maintenance Agreements	3,164.25	-	-	-
M/C Generator LEC E Wing	1,182.00	-	-	1,182.00
M/C Generator RCDKSC	1,761.00	-	-	-
MC UPS Testing	3,164.25	-	-	3,164.25
Building Automation	285,271.33	-	19,000.30	173,531.00
Building Patrol	7,814.25	-	3,907.13	-
Elevators	69,812.04	-	26,729.40	34,027.56
Telephone	8,650.12	-	8,294.74	177.70
Public Liability Expense	10,857.58	-	3,387.55	4,897.52
Advertising	23.17	-	23.17	-
Travel/Mileage	6,980.29	-	5,711.14	-
Training	1,082.10	-	1,082.10	-
Office Supplies	1,475.82	-	1,475.82	-
Copy Cost	2,292.54	-	2,292.54	-
Printing	37.03	-	37.03	-
Publications	777.00	-	777.00	-
Postage	66.73	-	66.73	-

DEPARTMENT 5
FISCAL 2021

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Building & Facilities Management

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Dues	245.13	-	245.13	-
Supplies-Janitorial	36,341.15	-	12,026.53	8,209.77
Supplies-Maintenance	22,700.49	-	17,982.11	3,739.80
Uniforms	1,864.85	-	866.27	755.76
Equipment	8,527.48	-	5,322.41	2,938.83
Equip - ID Badges	2,650.00	2,650.00	-	-
Materials	152.48	152.48	-	-
Mat-Defibrillators	338.00	338.00	-	-
Natural Gas	211,437.38	-	25,655.34	106,057.37
Electric	914,081.92	-	151,448.35	454,536.65
Electric-Beaumont Tower	6,590.80	-	-	-
Electric-City Tower	4,576.41	-	-	-
Propane	4,198.97	-	-	-
Propane-Beaumont Tower	211.00	-	-	-
Propane-Ives Grove Hut	799.50	-	-	-
Fuel Oil	540.02	-	-	-
Total Expenditures	\$ 3,822,125.22	\$ 323,674.54	\$ 795,130.54	\$ 1,735,386.84
Disallowed / Capitalized	-	-	-	-
Cost Adjustments:				
Vandalism Reimbursement	(301.46)	-	-	(301.46)
Rent of County Property	(941,672.19)	-	-	-
Vending Machine Revenue	(2,011.71)	(2,011.71)	-	-
Total Cost Adjustments	\$ (943,985.36)	\$ (2,011.71)	\$ -	\$ (301.46)
General & Administrative Allocation	(0.00)	(321,662.83)	92,690.41	152,168.17
Incoming Costs				
1st Allocation				
Building Depreciation	4,130.78	-	938.85	2,049.05
Equipment Depreciation	110,318.41	89,374.14	-	20,944.27
Insurance & Employee Activity	827.58	-	188.09	410.52
Audit & Consulting Services	3,959.05	-	899.82	1,963.87

DEPARTMENT 5
FISCAL 2021

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Building & Facilities Management

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Total 1st Allocation	119,235.83	89,374.14	2,026.76	25,367.70
General & Administrative Allocation	-	(89,374.14)	20,313.02	44,333.54
Total 1st Tier Allocation	\$ 2,997,375.69	\$ -	\$ 910,160.73	\$ 1,956,954.79
2nd Allocation				
Building Depreciation	1.44	-	0.33	0.71
Equipment Depreciation	14.83	12.02	-	2.82
Insurance & Employee Activity	65.04	-	14.78	32.26
Audit & Consulting Services	131.78	-	29.95	65.37
Building & Facilities Management	15,972.37	-	3,630.21	7,923.00
County Executive	291.09	-	66.16	144.39
Finance Department	59,045.74	-	13,419.96	29,289.31
Printing & Mail Services	49.82	-	11.32	24.71
Data Performance & Analytics	1,374.91	-	312.49	682.02
Human Resources	10,213.41	-	2,321.31	5,066.31
Information Technology	33,282.37	-	7,564.44	16,509.53
County Treasurer	74.49	-	16.93	36.95
Corporation Counsel	-	-	-	-
Central Courts	-	-	-	-
Sheriff's Office	25,952.41	-	5,898.48	12,873.55
Total 2nd Allocation	146,469.69	12.02	33,286.37	72,650.93
General & Administrative Allocation	-	(12.02)	2.73	5.96
Total 2nd Tier Allocation	\$ 146,469.69	\$ -	\$ 33,289.10	\$ 72,656.89
Total Incoming Costs	265,705.52	-	55,628.88	142,358.13
Total Allocated Cost	\$ 3,143,845.38	\$ -	\$ 943,449.84	\$ 2,029,611.68

DEPARTMENT 5
FISCAL 2021

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Building & Facilities Management

Functions:	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)	Other Buildings
Expenditures:			
Salaries & Wages	\$ 158,999.95	\$ -	\$ 17,417.99
Fringe Benefits	56,658.63	-	6,206.79
Contracted Services	-	-	-
C/S Hearing Test	-	-	-
C/S Alarm Monitoring	-	468.00	-
MS - Drug Testing	-	-	-
Temporary Help	-	-	-
Fire Protection/Inspection	1,414.72	57.00	204.00
Preventive Repair/Safety	5,205.04	106.00	-
Building Repairs	34,135.58	-	786.57
Rent	-	63,933.62	-
Grounds Maintenance	308.02	-	-
Snow Removal	25,864.29	-	-
Waste Disposal	4,189.14	879.14	2,492.42
Recycling	-	-	-
Janitorial	-	10,542.42	-
Pest Control	2,047.00	64.00	-
Water/Sewage	8,003.66	229.88	5,482.69
Sanitary Sewer	6,788.56	57.68	525.70
Stormwater	14,744.93	-	3,142.28
Maintenance Agreements	3,164.25	-	-
M/C Generator LEC E Wing	-	-	-
M/C Generator RCDKSC	1,761.00	-	-
MC UPS Testing	-	-	-
Building Automation	92,740.03	-	-
Building Patrol	3,907.12	-	-
Elevators	9,055.08	-	-
Telephone	177.68	-	-
Public Liability Expense	2,572.51	-	-
Advertising	-	-	-
Travel/Mileage	209.68	1,059.47	-
Training	-	-	-
Office Supplies	-	-	-
Copy Cost	-	-	-
Printing	-	-	-
Publications	-	-	-
Postage	-	-	-

DEPARTMENT 5
FISCAL 2021

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Building & Facilities Management

Functions:	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)	Other Buildings
Dues	-	-	-
Supplies-Janitorial	15,844.77	260.08	-
Supplies-Maintenance	978.58	-	-
Uniforms	242.82	-	-
Equipment	266.24	-	-
Equip - ID Badges	-	-	-
Materials	-	-	-
Mat-Defibrillators	-	-	-
Natural Gas	62,034.44	3,410.50	14,279.73
Electric	243,736.24	9,536.36	54,824.32
Electric-Beaumont Tower	-	-	6,590.80
Electric-City Tower	-	-	4,576.41
Propane	-	-	4,198.97
Propane-Beaumont Tower	-	-	211.00
Propane-Ives Grove Hut	-	-	799.50
Fuel Oil	270.52	-	269.50
Total Expenditures	\$ 755,320.48	\$ 90,604.15	\$ 122,008.67
Disallowed / Capitalized	-	-	-
Cost Adjustments:			
Vandalism Reimbursement	-	-	-
Rent of County Property	(851,174.04)	(90,498.15)	-
Vending Machine Revenue	-	-	-
Total Cost Adjustments	\$ (851,174.04)	\$ (90,498.15)	\$ -
General & Administrative Allocation	69,221.26	-	7,582.99
Incoming Costs			
1st Allocation			
Building Depreciation	891.84	106.98	144.06
Equipment Depreciation	-	-	-
Insurance & Employee Activity	178.68	21.43	28.86
Audit & Consulting Services	854.76	102.53	138.07

DEPARTMENT 5
FISCAL 2021

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES MANAGEMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Building & Facilities Management

Functions:	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCS)	Other Buildings
Total 1st Allocation	1,925.28	230.95	311.00
General & Administrative Allocation	19,296.00	2,314.64	3,116.93
Total 1st Tier Allocation	\$ (5,411.01)	\$ 2,651.59	\$ 133,019.58
2nd Allocation			
Building Depreciation	0.31	0.04	0.05
Equipment Depreciation	-	-	-
Insurance & Employee Activity	14.04	1.68	2.27
Audit & Consulting Services	28.45	3.41	4.60
Building & Facilities Management	3,448.46	413.66	557.04
County Executive	62.85	7.54	10.15
Finance Department	12,748.06	1,529.19	2,059.22
Printing & Mail Services	10.76	1.29	1.74
Data Performance & Analytics	296.85	35.61	47.95
Human Resources	2,205.09	264.51	356.19
Information Technology	7,185.71	861.96	1,160.72
County Treasurer	16.08	1.93	2.60
Corporation Counsel	-	-	-
Central Courts	-	-	-
Sheriff's Office	5,603.16	672.12	905.09
Total 2nd Allocation	31,619.81	3,792.94	5,107.62
General & Administrative Allocation	2.59	0.31	0.42
Total 2nd Tier Allocation	\$ 31,622.41	\$ 3,793.25	\$ 5,108.04
Total Incoming Costs	52,843.69	6,338.84	8,535.96
Total Allocated Cost	\$ 26,211.40	\$ 6,444.84	\$ 138,127.62

**DEPARTMENT 5
FISCAL 2021**

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

Department: Building & Facilities Management
Function: Courthouse

Total 1st Tier Allocation \$ 910,160.73
Total 2nd Tier Allocation 33,289.10

Total Allocated Cost \$ 943,449.84

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	1,359.50	1.75%	15,972.37	-	15,972.37	-	15,972.37
County Executive	445.20	0.57%	5,230.50	-	5,230.50	194.72	5,425.22
Finance Department	3,147.50	4.06%	36,979.06	-	36,979.06	1,376.67	38,355.73
Printing & Mail Services	1,246.50	1.61%	14,644.77	-	14,644.77	545.20	15,189.97
Data Performance & Analytics	342.46	0.44%	4,023.46	-	4,023.46	149.79	4,173.25
Human Resources	1,422.25	1.84%	16,709.60	-	16,709.60	622.07	17,331.67
Information Technology	6,035.50	7.79%	70,909.33	-	70,909.33	2,639.83	73,549.17
County Treasurer	1,302.50	1.68%	15,302.69	-	15,302.69	569.69	15,872.39
Corporation Counsel	627.84	0.81%	7,376.34	-	7,376.34	274.61	7,650.95
Central Courts	34,993.75	45.17%	411,131.38	-	411,131.38	15,305.72	426,437.10
Register of Deeds	5,901.00	7.62%	69,329.13	-	69,329.13	2,581.00	71,910.14
County Clerk	1,701.00	2.20%	19,984.55	-	19,984.55	743.99	20,728.54
District Attorney	5,964.50	7.70%	70,075.17	-	70,075.17	2,608.78	72,683.95
Victim Witness	3,302.50	4.26%	38,800.11	-	38,800.11	1,444.46	40,244.57
Victim Advocate	238.00	0.31%	2,796.19	-	2,796.19	104.10	2,900.29
Other Departments	9,439.00	12.18%	110,896.06	-	110,896.06	4,128.47	115,024.53
Total	77,469.00	100.00%	\$ 910,160.73	\$ -	\$ 910,160.73	\$ 33,289.10	\$ 943,449.84

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2021**

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

Department: Building & Facilities Management
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 1,956,954.79
Total 2nd Tier Allocation 72,656.89

Total Allocated Cost \$ 2,029,611.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Central Courts	43,542.77	19.96%	390,582.90	-	390,582.90	14,501.38	405,084.27
Sheriff's Office	15,925.00	7.30%	142,848.80	-	142,848.80	5,303.62	148,152.43
Jail	156,146.50	71.57%	1,400,649.34	-	1,400,649.34	52,002.64	1,452,651.99
Jail Alternatives	550.00	0.25%	4,933.55	-	4,933.55	183.17	5,116.72
Emergency Management	2,000.00	0.92%	17,940.20	-	17,940.20	666.08	18,606.27
Total	218,164.27	100.00%	\$ 1,956,954.79	\$ -	\$ 1,956,954.79	\$ 72,656.89	\$ 2,029,611.68

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2021**

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

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

Total 1st Tier Allocation	\$ (5,411.01)
Total 2nd Tier Allocation	<u>31,622.41</u>
Total Allocated Cost	\$ 26,211.40

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
Grantee Department							
Child Support	9,327.00	10.20%	(552.04)	-	(552.04)	3,226.16	2,674.12
Human Services-Administration	19,905.00	21.77%	(1,178.12)	-	(1,178.12)	6,885.04	5,706.92
Human Services-Economic Support	12,440.00	13.61%	(736.29)	-	(736.29)	4,302.93	3,566.64
Human Services-Health Services	8,664.00	9.48%	(512.80)	-	(512.80)	2,996.83	2,484.04
Human Services-Workforce Solutions	4,524.00	4.95%	(267.76)	-	(267.76)	1,564.83	1,297.07
Human Services-Youth and Family	12,315.00	13.47%	(728.89)	-	(728.89)	4,259.70	3,530.81
Human Services-Detention Center	23,253.00	25.43%	(1,376.28)	-	(1,376.28)	8,043.09	6,666.82
Veterans Service	446.00	0.49%	(26.40)	-	(26.40)	154.27	127.87
Medical Examiner	548.00	0.60%	(32.43)	-	(32.43)	189.55	157.12
Total	91,422.00	100.00%	\$ (5,411.01)	\$ -	\$ (5,411.01)	\$ 31,622.41	\$ 26,211.40

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2021**

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

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

Total 1st Tier Allocation	\$ 2,651.59
Total 2nd Tier Allocation	<u>3,793.25</u>
Total Allocated Cost	\$ 6,444.84

	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
Grantee Department							
Human Services-Administration	338.00	7.15%	189.60	-	189.60	271.23	460.83
Human Services-Economic Support	743.00	15.72%	416.78	-	416.78	596.23	1,013.01
Human Services-Health Services	338.00	7.15%	189.60	-	189.60	271.23	460.83
Human Services-Workforce Solutions	248.00	5.25%	139.11	-	139.11	199.01	338.13
Human Services-Youth and Family	833.00	17.62%	467.27	-	467.27	668.45	1,135.72
UW Extension	2,227.00	47.11%	1,249.23	-	1,249.23	1,787.09	3,036.32
Total	4,727.00	100.00%	\$ 2,651.59	\$ -	\$ 2,651.59	\$ 3,793.25	\$ 6,444.84

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2021**

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

Department: Building & Facilities Management
Function: Other Buildings

Total 1st Tier Allocation \$ 133,019.58
Total 2nd Tier Allocation 5,108.04

Total Allocated Cost \$ 138,127.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	34,085.81	28.44%	37,831.82	-	37,831.82	1,452.77	39,284.59
Communications	67,836.11	56.60%	75,291.26	-	75,291.26	2,891.23	78,182.49
Emergency Management	52.19	0.04%	57.93	-	57.93	2.22	60.15
Parks	717.59	0.60%	796.45	-	796.45	30.58	827.04
Pritchard Park	3,003.67	2.51%	3,333.77	-	3,333.77	128.02	3,461.79
Other Departments	14,152.95	11.81%	15,708.35	-	15,708.35	603.21	16,311.56
Total	119,848.32	100.00%	\$ 133,019.58	\$ -	\$ 133,019.58	\$ 5,108.04	\$ 138,127.62

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial and Facilities Records and Reports

**DEPARTMENT 5
FISCAL 2021**

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

Department: Building & Facilities Management

Grantee Department	Total	Courthouse	Law Enforcement Center	Racine County Services Center (RCDKSC)
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Audit & Consulting Services	-	-	-	-
Building & Facilities Management	15,972.37	15,972.37	-	-
County Executive	5,425.22	5,425.22	-	-
Finance Department	38,355.73	38,355.73	-	-
Printing & Mail Services	15,189.97	15,189.97	-	-
Human Resources	17,331.67	17,331.67	-	-
Information Technology	73,549.17	73,549.17	-	-
County Treasurer	15,872.39	15,872.39	-	-
Corporation Counsel	7,650.95	7,650.95	-	-
Central Courts	831,521.37	426,437.10	405,084.27	-
Sheriff's Office	187,437.01	-	148,152.43	-
Child Support	2,674.12	-	-	2,674.12
Human Services-Administration	6,167.75	-	-	5,706.92
Human Services-Economic Support	4,579.66	-	-	3,566.64
Human Services-Health Services	2,944.87	-	-	2,484.04
Human Services-Workforce Solutions	1,635.19	-	-	1,297.07
Human Services-Youth and Family	4,666.53	-	-	3,530.81
Human Services-Aging	-	-	-	-
Human Services-Detention Center	6,666.82	-	-	6,666.82
Communications	78,182.49	-	-	-
Jail	1,452,651.99	-	1,452,651.99	-
Jail Alternatives	5,116.72	-	5,116.72	-
Register of Deeds	71,910.14	71,910.14	-	-
County Clerk	20,728.54	20,728.54	-	-
District Attorney	72,683.95	72,683.95	-	-
Victim Witness	40,244.57	40,244.57	-	-
Victim Advocate	2,900.29	2,900.29	-	-
Emergency Management	18,666.42	-	18,606.27	-
Planning & Development Services	-	-	-	-
Harbor / Marina	-	-	-	-
UW Extension	3,036.32	-	-	-
Parks	827.04	-	-	-
Pritchard Park	3,461.79	-	-	-
Golf Courses	-	-	-	-
Highway	-	-	-	-
Land Conservation	-	-	-	-

DEPARTMENT 5
FISCAL 2021

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES MANAGEMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building & Facilities Management

Grantee Department	Total	Courthouse	Law Enforcement Center	Racine County Services Center (RCDKSC)
Lakeshores Library	-	-	-	-
Veterans Service	127.87	-	-	127.87
Medical Examiner	157.12	-	-	157.12
Courts & Judicial	-	-	-	-
Other Departments	-	-	-	-
Total	\$ 3,008,336.04	\$ 824,252.06	\$ 2,029,611.68	\$ 26,211.40

DEPARTMENT 5
FISCAL 2021

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES MANAGEMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building & Facilities Management

Grantee Department	Western Racine County Service Center (WRCS)		Other Buildings
Building Depreciation	\$	-	\$ -
Equipment Depreciation		-	-
Audit & Consulting Services		-	-
Building & Facilities Management		-	-
County Executive		-	-
Finance Department		-	-
Printing & Mail Services		-	-
Human Resources		-	-
Information Technology		-	-
County Treasurer		-	-
Corporation Counsel		-	-
Central Courts		-	-
Sheriff's Office		-	39,284.59
Child Support		-	-
Human Services-Administration		460.83	-
Human Services-Economic Support		1,013.01	-
Human Services-Health Services		460.83	-
Human Services-Workforce Solutions		338.13	-
Human Services-Youth and Family		1,135.72	-
Human Services-Aging		-	-
Human Services-Detention Center		-	-
Communications		-	78,182.49
Jail		-	-
Jail Alternatives		-	-
Register of Deeds		-	-
County Clerk		-	-
District Attorney		-	-
Victim Witness		-	-
Victim Advocate		-	-
Emergency Management		-	60.15
Planning & Development Services		-	-
Harbor / Marina		-	-
UW Extension		3,036.32	-
Parks		-	827.04
Pritchard Park		-	3,461.79
Golf Courses		-	-
Highway		-	-
Land Conservation		-	-

DEPARTMENT 5
FISCAL 2021

RACINE COUNTY, WISCONSIN
BUILDING & FACILITIES MANAGEMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building & Facilities Management

Grantee Department	Western Racine County Service Center (WRCSC)	
	Other Buildings	
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	-
Total	\$ 6,444.84	\$ 121,816.06

**DEPARTMENT 6
FISCAL 2021**

**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 2021 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 2021**

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

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
Expenditures:					
Salaries & Wages	\$ 235,916.13	\$ 61,338.19	\$ 11,559.89	\$ 103,803.10	\$ 59,214.95
Fringe Benefits	79,949.96	20,786.99	3,917.55	35,177.98	20,067.44
Contracted Services	255,355.22	-	-	-	255,355.22
C/S - Minority Matching Prog	75,000.00	-	-	-	75,000.00
C/S - Bus Dev Marketing Prog	25,000.00	-	-	-	25,000.00
Software Subscription	911.11	288.22	-	-	622.89
Credit Card Expense	641.37	641.37	-	-	-
Telephone	2,817.54	1,731.15	-	-	1,086.39
Public Liability Expense	2,630.56	1,964.79	-	-	665.77
Advertising	417.21	417.21	-	-	-
Travel/Mileage	5,111.68	4,922.96	-	-	188.72
Conferences	1,032.00	1,032.00	-	-	-
Discretionary Account	43,501.06	-	-	-	43,501.06
Office Supplies	591.19	519.20	-	-	71.99
Copy Cost	822.09	822.09	-	-	-
Printing	3,683.92	3,600.48	-	-	83.44
Publications	505.11	505.11	-	-	-
Postage	499.28	350.83	-	-	148.45
Dues	1,313.00	1,313.00	-	-	-
Equipment	149.99	-	-	-	149.99
Materials	7,650.78	-	-	-	7,650.78
Total Expenditures	\$ 743,499.20	\$ 100,233.59	\$ 15,477.44	\$ 138,981.08	\$ 488,807.09
Cost Adjustments:					
WI Dept of Administration	-	-	-	-	-
Donations	(37,261.38)	-	-	-	(37,261.38)
Interest Income	(6,126.04)	-	-	-	(6,126.04)
Total Cost Adjustments	\$ (43,387.42)	\$ -	\$ -	\$ -	\$ (43,387.42)
General & Administrative Allocation	-	(100,233.59)	6,637.09	59,598.35	33,998.15
Disallowed / Capitalized	(479,417.82)	-	-	-	(479,417.82)
Incoming Costs					
1st Allocation					
Building Depreciation	1,352.71	-	32.55	292.26	1,027.90
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	262.80	-	6.32	56.78	199.70
Audit & Consulting Services	801.43	-	19.28	173.15	608.99
Building & Facilities Management	5,230.50	-	125.85	1,130.08	3,974.57

**DEPARTMENT 6
FISCAL 2021**

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

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	General Government
Total 1st Allocation	7,647.44	-	184.00	1,652.27	5,811.16
General & Administrative Allocation	-	-	-	-	-
Unallocated	(5,811.16)	-	-	-	(5,811.16)
Total 1st Tier Allocation	\$ 222,530.23	\$ -	\$ 22,298.53	\$ 200,231.70	\$ -
2nd Allocation					
Building Depreciation	0.47	-	0.01	0.10	0.36
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	20.15	-	0.48	4.35	15.32
Audit & Consulting Services	27.73	-	0.67	5.99	21.07
Building & Facilities Management	194.72	-	4.69	42.07	147.97
County Executive	78.29	-	1.88	16.92	59.49
Finance Department	5,261.40	-	126.59	1,136.75	3,998.05
Printing & Mail Services	1,970.42	-	47.41	425.72	1,497.29
Data Performance & Analytics	11,154.14	-	268.38	2,409.91	8,475.85
Human Resources	2,838.99	-	68.31	613.38	2,157.30
Information Technology	22,734.42	-	547.01	4,911.90	17,275.52
County Treasurer	129.11	-	3.11	27.89	98.11
Corporation Counsel	23,290.91	-	560.40	5,032.13	17,698.39
Central Courts	-	-	-	-	-
Sheriff's Office	8,498.72	-	204.49	1,836.20	6,458.04
Total 2nd Allocation	76,199.48	-	1,833.41	16,463.32	57,902.75
General & Administrative Allocation	-	-	-	-	-
Unallocated	(57,902.75)	-	-	-	(57,902.75)
Total 2nd Tier Allocation	\$ 18,296.73	\$ -	\$ 1,833.41	\$ 16,463.32	\$ -
Total Incoming Costs	20,133.01	-	2,017.42	18,115.59	-
Total Allocated Cost	\$ 240,826.97	\$ -	\$ 24,131.95	\$ 216,695.02	\$ -

**DEPARTMENT 6
FISCAL 2021**

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

Department: County Executive
Function: General Oversight

Total 1st Tier Allocation	\$ 22,298.53
Total 2nd Tier Allocation	1,833.41
Total Allocated Cost	\$ 24,131.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	0.200	0.02%	4.02	-	4.02		4.02
Building & Facilities Management	14.500	1.31%	291.09	-	291.09		291.09
County Executive	3.900	0.35%	78.29	-	78.29	-	78.29
Finance Department	13.000	1.17%	260.98	-	260.98	21.82	282.80
Printing & Mail Services	2.000	0.18%	40.15	-	40.15	3.36	43.51
Data Performance & Analytics	3.000	0.27%	60.23	-	60.23	5.04	65.26
Human Resources	6.000	0.54%	120.45	-	120.45	10.07	130.52
Information Technology	18.700	1.68%	375.40	-	375.40	31.39	406.80
County Treasurer	5.000	0.45%	100.38	-	100.38	8.39	108.77
Corporation Counsel	5.500	0.50%	110.41	-	110.41	9.23	119.65
Central Courts	48.085	4.33%	965.31	-	965.31	80.72	1,046.03
Sheriff's Office	181.600	16.35%	3,645.63	-	3,645.63	304.85	3,950.49
Child Support	32.100	2.89%	644.41	-	644.41	53.89	698.30
Human Services-Administration	19.300	1.74%	387.45	-	387.45	32.40	419.85
Human Services-Economic Support	69.500	6.26%	1,395.22	-	1,395.22	116.67	1,511.89
Human Services-Health Services	123.950	11.16%	2,488.31	-	2,488.31	208.08	2,696.38
Human Services-Workforce Solutions	13.750	1.24%	276.03	-	276.03	23.08	299.11
Human Services-Youth and Family	76.750	6.91%	1,540.76	-	1,540.76	128.84	1,669.60
Human Services-Aging	43.260	3.89%	868.45	-	868.45	72.62	941.07
Human Services-Detention Center	51.200	4.61%	1,027.84	-	1,027.84	85.95	1,113.79
Communications	54.000	4.86%	1,084.05	-	1,084.05	90.65	1,174.70
Jail	141.500	12.74%	2,840.62	-	2,840.62	237.54	3,078.16
Jail Alternatives	10.000	0.90%	200.75	-	200.75	16.79	217.54
Register of Deeds	7.000	0.63%	140.53	-	140.53	11.75	152.28
County Clerk	4.250	0.38%	85.32	-	85.32	7.13	92.45
District Attorney	13.725	1.24%	275.53	-	275.53	23.04	298.57
Victim Witness	6.000	0.54%	120.45	-	120.45	10.07	130.52
Victim Advocate	1.700	0.15%	34.13	-	34.13	2.85	36.98
Emergency Management	2.000	0.18%	40.15	-	40.15	3.36	43.51
Planning & Development Services	7.900	0.71%	158.59	-	158.59	13.26	171.85
UW Extension	5.000	0.45%	100.38	-	100.38	8.39	108.77
Parks	18.840	1.70%	378.21	-	378.21	31.63	409.84
Highway	75.997	6.84%	1,525.65	-	1,525.65	127.58	1,653.22
Land Conservation	3.000	0.27%	60.23	-	60.23	5.04	65.26
Veterans Service	3.000	0.27%	60.23	-	60.23	5.04	65.26
Medical Examiner	2.000	0.18%	40.15	-	40.15	3.36	43.51
Other Departments	23.550	2.12%	472.77	-	472.77	39.53	512.30
Total	1,110.757	100.00%	\$ 22,298.53	\$ -	\$ 22,298.53	\$ 1,833.41	\$ 24,131.95

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

Allocation Source: County Financial and Human Resources Records and Reports



**DEPARTMENT 6
FISCAL 2021**

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

Department: County Executive
Function: Department Specific

Total 1st Tier Allocation	\$ 200,231.70
Total 2nd Tier Allocation	<u>16,463.32</u>
Total Allocated Cost	\$ 216,695.02

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance Department	11,496.10	11.11%	22,247.96	-	22,247.96	1,829.26	24,077.22
Data Performance & Analytics	5,748.05	5.56%	11,123.98	-	11,123.98	914.63	12,038.61
Human Resources	11,496.10	11.11%	22,247.96	-	22,247.96	1,829.26	24,077.22
Information Technology	11,496.10	11.11%	22,247.96	-	22,247.96	1,829.26	24,077.22
Corporation Counsel	5,748.05	5.56%	11,123.98	-	11,123.98	914.63	12,038.61
Child Support	5,748.05	5.56%	11,123.98	-	11,123.98	914.63	12,038.61
Human Services-Administration	22,992.21	22.22%	44,495.94	-	44,495.94	3,658.52	48,154.46
Communications	11,496.10	11.11%	22,247.96	-	22,247.96	1,829.26	24,077.22
Planning & Development Services	17,244.16	16.67%	33,371.96	-	33,371.96	2,743.89	36,115.85
Total	103,464.92	100.00%	\$ 200,231.70	\$ -	\$ 200,231.70	\$ 16,463.32	\$ 216,695.02

Allocation Basis: Time and Effort Analysis of Departmental Support FY2021

Allocation Source: Office of the County Executive

DEPARTMENT 6
FISCAL 2021

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	-	-	-
Building & Facilities Management	291.09	291.09	-
County Executive	78.29	78.29	-
Finance Department	24,360.02	282.80	24,077.22
Printing & Mail Services	43.51	43.51	-
Data Performance & Analytics	12,103.87	65.26	12,038.61
Human Resources	24,207.74	130.52	24,077.22
Information Technology	24,484.02	406.80	24,077.22
County Treasurer	108.77	108.77	-
Corporation Counsel	12,158.26	119.65	12,038.61
Central Courts	1,046.03	1,046.03	-
Sheriff's Office	3,950.49	3,950.49	-
Child Support	12,736.91	698.30	12,038.61
Human Services-Administration	48,574.31	419.85	48,154.46
Human Services-Economic Support	1,511.89	1,511.89	-
Human Services-Health Services	2,696.38	2,696.38	-
Human Services-Workforce Solutions	299.11	299.11	-
Human Services-Youth and Family	1,669.60	1,669.60	-
Human Services-Aging	941.07	941.07	-
Human Services-Detention Center	1,113.79	1,113.79	-
Communications	25,251.92	1,174.70	24,077.22
Jail	3,078.16	3,078.16	-
Jail Alternatives	217.54	217.54	-
Register of Deeds	152.28	152.28	-
County Clerk	92.45	92.45	-
District Attorney	298.57	298.57	-
Victim Witness	130.52	130.52	-
Victim Advocate	36.98	36.98	-
Emergency Management	43.51	43.51	-
Planning & Development Services	36,287.71	171.85	36,115.85
Harbor / Marina	-	-	-
UW Extension	108.77	108.77	-

DEPARTMENT 6
FISCAL 2021

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Executive

Grantee Department	Total	General Oversight	Department Specific
Parks	409.84	409.84	-
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	1,653.22	1,653.22	-
Land Conservation	65.26	65.26	-
Lakeshores Library	-	-	-
Veterans Service	65.26	65.26	-
Medical Examiner	43.51	43.51	-
Courts & Judicial	-	-	-
Other Departments	512.30	512.30	-
Total	\$ 240,822.95	\$ 24,127.93	\$ 216,695.02

**DEPARTMENT 7
FISCAL 2021**

**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 2021. 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 2021. 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 2021.
- **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 and accounting transactions by department during 2021.
- **Receipts/Banking**: Costs related to managing records of funds received and reconciling banking data have been allocated based on receipts processed by department during 2021.
- **Copier Pool**: Costs related to the operations oversight of the County's Copier Pool have been allocated based on copy charges by department during 2021.
- **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 2021**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
Expenditures:				
Salaries & Wages	\$ 873,842.57	\$ 208,149.30	\$ 268,094.90	\$ 196,701.96
Fringe Benefits	336,640.85	80,187.85	103,281.41	75,777.86
PS-Audit	121,260.00	-	121,260.00	-
PS-Consultants	2,672.50	-	-	2,340.00
PS-Indirect Costs	7,125.00	-	7,125.00	-
Equipment Repairs	277.00	277.00	-	-
Software Subscription	1,400.86	1,400.86	-	-
Telephone	1,781.28	1,781.28	-	-
Central Telephone	2,009.64	2,009.64	-	-
Public Liability Expense	9,733.45	9,733.45	-	-
Travel/Mileage	1,043.90	1,043.90	-	-
Training	1,952.40	1,952.40	-	-
Office Supplies	3,873.54	3,873.54	-	-
Paper	2,713.43	2,713.43	-	-
Copy Costs	4,121.52	4,121.52	-	-
Printing	1,163.41	1,163.41	-	-
Publications	2,080.00	2,080.00	-	-
Postage	8,232.16	8,232.16	-	-
Dues	1,794.00	1,794.00	-	-
Equipment	1,534.26	1,534.26	-	-
Materials	620.00	620.00	-	-
Total Expenditures	\$ 1,385,871.77	\$ 332,668.00	\$ 499,761.31	\$ 274,819.82
Cost Adjustments:				
Garnishment Fees	(3,254.62)	-	-	(3,254.62)
Coop Purch Fee	(89,821.01)	-	-	-
Transfer Audit & Indirect Cost Fees (Chapter 4)	(132,625.00)	-	(132,625.00)	-
Total Cost Adjustments	\$ (225,700.63)	\$ -	\$ (132,625.00)	\$ (3,254.62)
General & Administrative Allocation	0.00	(332,668.00)	133,975.51	98,298.20
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	9,563.54	-	4,538.05	2,495.48
Equipment Depreciation	-	-	-	-

**DEPARTMENT 7
FISCAL 2021**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
Insurance & Employee Activity	1,702.18	-	807.71	444.16
Audit & Consulting Services	1,994.03	-	946.20	520.32
Building & Facilities Management	36,979.06	-	17,547.13	9,649.20
County Executive	22,508.94	-	10,680.84	5,873.41
Total 1st Allocation	72,747.75	-	34,519.92	18,982.58
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 1,232,918.89	\$ -	\$ 535,631.74	\$ 388,845.97
2nd Allocation				
Building Depreciation	3.32	-	1.58	0.87
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	119.37	-	56.64	31.15
Audit & Consulting Services	71.14	-	33.76	18.56
Building & Facilities Management	1,376.67	-	653.25	359.22
County Executive	1,851.08	-	878.37	483.02
Finance Department	12,922.86	-	6,132.10	3,372.05
Printing & Mail Services	4,549.35	-	2,158.74	1,187.09
Data Performance & Analytics	12,017.01	-	5,702.26	3,135.68
Human Resources	9,701.52	-	4,603.52	2,531.49
Information Technology	124,796.45	-	59,217.83	32,564.01
County Treasurer	54.62	-	25.92	14.25
Corporation Counsel	12,681.34	-	6,017.49	3,309.03
Central Courts	-	-	-	-
Sheriff's Office	60,084.74	-	28,511.13	15,678.33
Total 2nd Allocation	240,229.48	-	113,992.57	62,684.76
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 240,229.48	\$ -	\$ 113,992.57	\$ 62,684.76
Total Incoming Costs	312,977.23	-	148,512.49	81,667.34
Total Allocated Cost	\$ 1,473,148.37	\$ -	\$ 649,624.31	\$ 451,530.73

**DEPARTMENT 7
FISCAL 2021**

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

Department: Finance Department

Functions:	Purchasing	Audit	Receipts	Copier Pool Support
Expenditures:				
Salaries & Wages	\$ 78,034.14	\$ 49,634.26	\$ 873.84	\$ 8,825.81
Fringe Benefits	30,062.03	19,121.20	336.64	3,400.07
PS-Audit	-	-	-	-
PS-Consultants	-	-	-	332.50
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	-	-	-	-
Materials	-	-	-	-
Total Expenditures	\$ 108,096.17	\$ 68,755.46	\$ 1,210.48	\$ 12,558.38
Cost Adjustments:				
Garnishment Fees	-	-	-	-
Coop Purch Fee	(89,821.01)	-	-	-
Transfer Audit & Indirect Cost Fees (Chapter 4)	-	-	-	-
Total Cost Adjustments	\$ (89,821.01)	\$ -	\$ -	\$ -
General & Administrative Allocation	38,996.13	24,803.81	436.69	4,410.54
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	981.56	624.33	10.99	114.04
Equipment Depreciation	-	-	-	-

**DEPARTMENT 7
FISCAL 2021**

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

Department: Finance Department

Functions:	Purchasing	Audit	Receipts	Copier Pool Support
Insurance & Employee Activity	174.70	111.12	1.96	20.30
Audit & Consulting Services	204.66	130.17	2.29	23.78
Building & Facilities Management	3,795.37	2,414.07	42.50	440.94
County Executive	2,310.22	1,469.43	25.87	268.40
Total 1st Allocation	7,466.51	4,749.13	83.61	867.44
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 64,737.80	\$ 98,308.40	\$ 1,730.78	\$ 17,836.36
2nd Allocation				
Building Depreciation	0.34	0.22	0.00	0.04
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	12.25	7.79	0.14	1.42
Audit & Consulting Services	7.30	4.64	0.08	0.85
Building & Facilities Management	141.30	89.87	1.58	16.42
County Executive	189.99	120.84	2.13	22.07
Finance Department	1,326.35	843.63	14.85	154.09
Printing & Mail Services	466.93	296.99	5.23	54.25
Data Performance & Analytics	1,233.37	784.50	13.81	143.29
Human Resources	995.72	633.34	11.15	115.68
Information Technology	12,808.55	8,146.99	143.43	1,488.07
County Treasurer	5.61	3.57	0.06	0.65
Corporation Counsel	1,301.56	827.87	14.58	151.21
Central Courts	-	-	-	-
Sheriff's Office	6,166.83	3,922.46	69.06	716.45
Total 2nd Allocation	24,656.09	15,682.71	276.10	2,864.49
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 24,656.09	\$ 15,682.71	\$ 276.10	\$ 2,864.49
Total Incoming Costs	32,122.60	20,431.84	359.72	3,731.93
Total Allocated Cost	\$ 89,393.89	\$ 113,991.11	\$ 2,006.89	\$ 20,700.85

DEPARTMENT 7
FISCAL 2021

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	<u>Departmental Support</u>
Expenditures:	
Salaries & Wages	\$ 63,528.35
Fringe Benefits	24,473.79
PS-Audit	-
PS-Consultants	-
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	-
Materials	-
	<hr/>
Total Expenditures	\$ 88,002.14
Cost Adjustments:	
Garnishment Fees	-
Coop Purch Fee	-
Transfer Audit & Indirect Cost Fees (Chapter 4)	-
	<hr/>
Total Cost Adjustments	\$ -
General & Administrative Allocation	31,747.13
Disallowed / Capitalized	-
Incoming Costs	
1st Allocation	
Building Depreciation	799.10
Equipment Depreciation	-

DEPARTMENT 7
FISCAL 2021

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	<u>Departmental Support</u>
Insurance & Employee Activity	142.23
Audit & Consulting Services	166.61
Building & Facilities Management	3,089.85
County Executive	<u>1,880.77</u>
Total 1st Allocation	6,078.56
General & Administrative Allocation	-
Unallocated	-
Total 1st Tier Allocation	\$ 125,827.83
2nd Allocation	
Building Depreciation	0.28
Equipment Depreciation	-
Insurance & Employee Activity	9.97
Audit & Consulting Services	5.94
Building & Facilities Management	115.03
County Executive	154.67
Finance Department	1,079.79
Printing & Mail Services	380.13
Data Performance & Analytics	1,004.10
Human Resources	810.63
Information Technology	10,427.57
County Treasurer	4.56
Corporation Counsel	1,059.61
Central Courts	-
Sheriff's Office	<u>5,020.48</u>
Total 2nd Allocation	20,072.76
General & Administrative Allocation	-
Unallocated	-
Total 2nd Tier Allocation	\$ 20,072.76
Total Incoming Costs	26,151.32
Total Allocated Cost	<u>\$ 145,900.59</u>

DEPARTMENT 7
FISCAL 2021

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation	\$ 535,631.74
Total 2nd Tier Allocation	<u>113,992.57</u>
Total Allocated Cost	\$ 649,624.31

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	236.000	0.97%	5,179.59	-	5,179.59	-	5,179.59
Building & Facilities Management	2,066.000	8.47%	45,343.32	-	45,343.32	-	45,343.32
County Executive	139.000	0.57%	3,050.69	-	3,050.69	-	3,050.69
Finance Department	161.000	0.66%	3,533.53	-	3,533.53	-	3,533.53
Printing & Mail Services	183.000	0.75%	4,016.37	-	4,016.37	956.77	4,973.14
Data Performance & Analytics	43.000	0.18%	943.74	-	943.74	224.81	1,168.55
Human Resources	161.000	0.66%	3,533.53	-	3,533.53	841.75	4,375.28
Information Technology	359.000	1.47%	7,879.12	-	7,879.12	1,876.94	9,756.05
County Treasurer	171.000	0.70%	3,753.01	-	3,753.01	894.03	4,647.03
Corporation Counsel	95.000	0.39%	2,085.00	-	2,085.00	496.68	2,581.69
Central Courts	7,135.000	29.24%	156,594.69	-	156,594.69	37,303.47	193,898.16
Sheriff's Office	3,096.000	12.69%	67,949.15	-	67,949.15	16,186.62	84,135.77
Child Support	256.000	1.05%	5,618.53	-	5,618.53	1,338.43	6,956.96
Human Services-Administration	127.250	0.52%	2,792.81	-	2,792.81	665.29	3,458.10
Human Services-Economic Support	89.625	0.37%	1,967.04	-	1,967.04	468.58	2,435.62
Human Services-Health Services	614.375	2.52%	13,483.93	-	13,483.93	3,212.10	16,696.03
Human Services-Workforce Solutions	120.125	0.49%	2,636.43	-	2,636.43	628.04	3,264.47
Human Services-Youth and Family	1,949.150	7.99%	42,778.77	-	42,778.77	10,190.62	52,969.39
Human Services-Aging	358.375	1.47%	7,865.40	-	7,865.40	1,873.67	9,739.07
Human Services-Detention Center	91.100	0.37%	1,999.41	-	1,999.41	476.29	2,475.70
Communications	394.000	1.61%	8,647.27	-	8,647.27	2,059.93	10,707.20
Jail	824.000	3.38%	18,084.66	-	18,084.66	4,308.07	22,392.72
Jail Alternatives	229.000	0.94%	5,025.95	-	5,025.95	1,197.27	6,223.22
Register of Deeds	129.000	0.53%	2,831.21	-	2,831.21	674.44	3,505.66
County Clerk	91.000	0.37%	1,997.21	-	1,997.21	475.77	2,472.98
District Attorney	475.000	1.95%	10,425.01	-	10,425.01	2,483.41	12,908.43
Victim Witness	24.000	0.10%	526.74	-	526.74	125.48	652.22
Victim Advocate	39.000	0.16%	855.95	-	855.95	203.90	1,059.85
Emergency Management	83.000	0.34%	1,821.63	-	1,821.63	433.94	2,255.58
Planning & Development Services	246.000	1.01%	5,399.06	-	5,399.06	1,286.15	6,685.21
Harbor / Marina	678.000	2.78%	14,880.34	-	14,880.34	3,544.74	18,425.08
UW Extension	100.000	0.41%	2,194.74	-	2,194.74	522.82	2,717.56
Parks	231.000	0.95%	5,069.85	-	5,069.85	1,207.72	6,277.57
Pritchard Park	64.250	0.26%	1,410.12	-	1,410.12	335.91	1,746.03
Golf Courses	41.000	0.17%	899.84	-	899.84	214.36	1,114.20
Highway	1,090.000	4.47%	23,922.66	-	23,922.66	5,698.78	29,621.44
Land Conservation	171.000	0.70%	3,753.01	-	3,753.01	894.03	4,647.03
Veterans Service	54.000	0.22%	1,185.16	-	1,185.16	282.32	1,467.48
Medical Examiner	285.000	1.17%	6,255.01	-	6,255.01	1,490.05	7,745.06
Other Departments	1,706.000	6.99%	37,442.26	-	37,442.26	8,919.37	46,361.63
Total	24,405.250	100.00%	\$ 535,631.74	\$ -	\$ 535,631.74	\$ 113,992.57	\$ 649,624.31

Allocation Basis: Number of Expenditure Transactions by Department During 2021 with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Parks, and Highway

Allocation Source: County Financial Records and Reports



**DEPARTMENT 7
FISCAL 2021**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 388,845.97
Total 2nd Tier Allocation 62,684.76
Total Allocated Cost \$ 451,530.73

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	337.00	1.52%	5,895.52	-	5,895.52	-	5,895.52
County Executive	100.00	0.45%	1,749.41	-	1,749.41	-	1,749.41
Finance Department	404.00	1.82%	7,067.62	-	7,067.62	-	7,067.62
Data Performance & Analytics	77.00	0.35%	1,347.05	-	1,347.05	225.69	1,572.74
Human Resources	138.00	0.62%	2,414.19	-	2,414.19	404.49	2,818.68
Information Technology	347.00	1.56%	6,070.46	-	6,070.46	1,017.08	7,087.54
County Treasurer	104.00	0.47%	1,819.39	-	1,819.39	304.83	2,124.22
Corporation Counsel	159.00	0.72%	2,781.56	-	2,781.56	466.04	3,247.60
Central Courts	1,093.00	4.92%	19,121.06	-	19,121.06	3,203.67	22,324.73
Sheriff's Office	4,528.00	20.37%	79,213.33	-	79,213.33	13,271.92	92,485.25
Child Support	663.00	2.98%	11,598.60	-	11,598.60	1,943.30	13,541.90
Human Services-Administration	350.00	1.57%	6,122.94	-	6,122.94	1,025.88	7,148.82
Human Services-Economic Support	1,515.00	6.82%	26,503.58	-	26,503.58	4,440.58	30,944.16
Human Services-Health Services	2,294.00	10.32%	40,131.49	-	40,131.49	6,723.89	46,855.38
Human Services-Workforce Solutions	89.00	0.40%	1,556.98	-	1,556.98	260.87	1,817.84
Human Services-Youth and Family	1,566.00	7.05%	27,395.78	-	27,395.78	4,590.07	31,985.84
Human Services-Aging	208.00	0.94%	3,638.78	-	3,638.78	609.66	4,248.44
Human Services-Detention Center	1,005.00	4.52%	17,581.58	-	17,581.58	2,945.73	20,527.31
Communications	1,206.00	5.43%	21,097.90	-	21,097.90	3,534.88	24,632.78
Jail	2,740.00	12.33%	47,933.86	-	47,933.86	8,031.15	55,965.02
Register of Deeds	26.00	0.12%	454.85	-	454.85	76.21	531.05
County Clerk	165.00	0.74%	2,886.53	-	2,886.53	483.63	3,370.16
District Attorney	125.00	0.56%	2,186.76	-	2,186.76	366.38	2,553.15
Victim Witness	355.00	1.60%	6,210.41	-	6,210.41	1,040.53	7,250.94
Victim Advocate	166.00	0.75%	2,904.02	-	2,904.02	486.56	3,390.58
Emergency Management	39.00	0.18%	682.27	-	682.27	114.31	796.58
Planning & Development Services	52.00	0.23%	909.69	-	909.69	152.42	1,062.11
Parks	190.00	0.85%	3,323.88	-	3,323.88	556.90	3,880.79
Pritchard Park	86.45	0.39%	1,512.37	-	1,512.37	253.39	1,765.76
Highway	1,190.80	5.36%	20,831.99	-	20,831.99	3,490.33	24,322.31
Land Conservation	78.00	0.35%	1,364.54	-	1,364.54	228.62	1,593.16
Veterans Service	81.00	0.36%	1,417.02	-	1,417.02	237.42	1,654.44
Medical Examiner	205.00	0.92%	3,586.29	-	3,586.29	600.87	4,187.16
Other Departments	545.00	2.45%	9,534.29	-	9,534.29	1,597.44	11,131.73
Total	22,227.25	100.00%	\$ 388,845.97	\$ -	\$ 388,845.97	\$ 62,684.76	\$ 451,530.73

Allocation Basis: Payroll Disbursements During 2021 with Reduced Weighting Applied at 35% for Highway and Parks

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 7
FISCAL 2021**

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

Department: Finance Department
Function: Purchasing

Total 1st Tier Allocation \$ 64,737.80
Total 2nd Tier Allocation 24,656.09

Total Allocated Cost \$ 89,393.89

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	20.00	7.81%	5,057.64	-	5,057.64	-	5,057.64
Finance Department	5.00	1.95%	1,264.41	-	1,264.41	-	1,264.41
Printing & Mail Services	8.00	3.13%	2,023.06	-	2,023.06	-	2,023.06
Human Resources	1.00	0.39%	252.88	-	252.88	110.57	363.45
Information Technology	22.00	8.59%	5,563.40	-	5,563.40	2,432.44	7,995.84
County Treasurer	2.00	0.78%	505.76	-	505.76	221.13	726.89
Central Courts	1.00	0.39%	252.88	-	252.88	110.57	363.45
Sheriff's Office	55.00	21.48%	13,908.51	-	13,908.51	6,081.10	19,989.61
Child Support	2.00	0.78%	505.76	-	505.76	221.13	726.89
Human Services-Administration	21.00	8.20%	5,310.52	-	5,310.52	2,321.87	7,632.40
Human Services-Health Services	6.00	2.34%	1,517.29	-	1,517.29	663.39	2,180.68
Human Services-Workforce Solutions	1.00	0.39%	252.88	-	252.88	110.57	363.45
Human Services-Youth and Family	1.00	0.39%	252.88	-	252.88	110.57	363.45
Human Services-Aging	39.00	15.23%	9,862.40	-	9,862.40	4,312.05	14,174.45
Jail	1.00	0.39%	252.88	-	252.88	110.57	363.45
Register of Deeds	2.00	0.78%	505.76	-	505.76	221.13	726.89
County Clerk	1.00	0.39%	252.88	-	252.88	110.57	363.45
Emergency Management	2.00	0.78%	505.76	-	505.76	221.13	726.89
Parks	3.00	1.17%	758.65	-	758.65	331.70	1,090.34
Highway	62.00	24.22%	15,678.69	-	15,678.69	6,855.06	22,533.74
Veterans Service	1.00	0.39%	252.88	-	252.88	110.57	363.45
Total	256.00	100.00%	\$ 64,737.80	\$ -	\$ 64,737.80	\$ 24,656.09	\$ 89,393.89

Allocation Basis: Purchase Orders by Department During 2021

Allocation Source: County Financial Records & Reports

DEPARTMENT 7
FISCAL 2021

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Audit

Total 1st Tier Allocation \$ 98,308.40
Total 2nd Tier Allocation 15,682.71
Total Allocated Cost \$ 113,991.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	282.00	0.27%	270.33	-	270.33	-	270.33
Building & Facilities Management	2,653.00	2.59%	2,543.24	-	2,543.24	-	2,543.24
County Executive	401.00	0.39%	384.41	-	384.41	-	384.41
Finance Department	719.00	0.70%	689.25	-	689.25	-	689.25
Printing & Mail Services	315.00	0.31%	301.97	-	301.97	50.15	352.12
Data Performance & Analytics	186.00	0.18%	178.31	-	178.31	29.62	207.92
Human Resources	355.00	0.35%	340.31	-	340.31	56.52	396.84
Information Technology	931.00	0.91%	892.48	-	892.48	148.24	1,040.72
County Treasurer	792.00	0.77%	759.23	-	759.23	126.10	885.34
Corporation Counsel	314.00	0.31%	301.01	-	301.01	50.00	351.01
Central Courts	9,616.00	9.38%	9,218.18	-	9,218.18	1,531.08	10,749.26
Sheriff's Office	10,240.00	9.99%	9,816.36	-	9,816.36	1,630.43	11,446.80
Child Support	1,125.00	1.10%	1,078.46	-	1,078.46	179.12	1,257.58
Human Services-Administration	2,028.00	1.98%	1,944.10	-	1,944.10	322.90	2,267.00
Human Services-Economic Support	3,205.75	3.13%	3,073.13	-	3,073.13	510.43	3,583.55
Human Services-Health Services	8,692.50	8.48%	8,332.89	-	8,332.89	1,384.04	9,716.92
Human Services-Workforce Solutions	1,219.25	1.19%	1,168.81	-	1,168.81	194.13	1,362.94
Human Services-Youth and Family	10,872.30	10.60%	10,422.51	-	10,422.51	1,731.11	12,153.61
Human Services-Aging	2,722.50	2.65%	2,609.87	-	2,609.87	433.48	3,043.35
Human Services-Detention Center	1,861.70	1.82%	1,784.68	-	1,784.68	296.42	2,081.10
Communications	1,786.00	1.74%	1,712.11	-	1,712.11	284.37	1,996.48
Jail	4,745.00	4.63%	4,548.70	-	4,548.70	755.51	5,304.20
Jail Alternatives	550.00	0.54%	527.25	-	527.25	87.57	614.82
Register of Deeds	1,237.00	1.21%	1,185.82	-	1,185.82	196.96	1,382.78
County Clerk	771.00	0.75%	739.10	-	739.10	122.76	861.86
District Attorney	1,150.00	1.12%	1,102.42	-	1,102.42	183.11	1,285.53
Victim Witness	262.00	0.26%	251.16	-	251.16	41.72	292.88
Victim Advocate	120.00	0.12%	115.04	-	115.04	19.11	134.14
Emergency Management	178.00	0.17%	170.64	-	170.64	28.34	198.98
Planning & Development Services	1,360.00	1.33%	1,303.74	-	1,303.74	216.54	1,520.28
Harbor / Marina	2,513.00	2.45%	2,409.04	-	2,409.04	400.12	2,809.16
UW Extension	240.00	0.23%	230.07	-	230.07	38.21	268.28
Parks	2,657.00	2.59%	2,547.08	-	2,547.08	423.05	2,970.13
Pritchard Park	294.00	0.29%	281.84	-	281.84	46.81	328.65
Golf Courses	175.00	0.17%	167.76	-	167.76	27.86	195.62
Highway	15,496.00	15.11%	14,854.92	-	14,854.92	2,467.30	17,322.22
Land Conservation	509.00	0.50%	487.94	-	487.94	81.04	568.99
Lakeshores Library	3.00	0.00%	2.88	-	2.88	0.48	3.35
Veterans Service	258.00	0.25%	247.33	-	247.33	41.08	288.41
Medical Examiner	664.00	0.65%	636.53	-	636.53	105.72	742.25
Other Departments	9,052.00	8.83%	8,677.51	-	8,677.51	1,441.28	10,118.79
Total	102,551.00	100.00%	\$ 98,308.40	\$ -	\$ 98,308.40	\$ 15,682.71	\$ 113,991.11

Allocation Basis: Total Payroll and Accounting Transactions Processed by Department During 2021

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 7
FISCAL 2021**

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

Department: Finance Department
Function: Receipts

Total 1st Tier Allocation	\$ 1,730.78
Total 2nd Tier Allocation	276.10
Total Allocated Cost	\$ 2,006.89

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	34.00	0.29%	4.97	-	4.97	-	4.97
Building & Facilities Management	15.00	0.13%	2.19	-	2.19	-	2.19
County Executive	26.00	0.22%	3.80	-	3.80	-	3.80
Finance Department	11.00	0.09%	1.61	-	1.61	-	1.61
Printing & Mail Services	3.00	0.03%	0.44	-	0.44	0.07	0.51
Human Resources	1.00	0.01%	0.15	-	0.15	0.02	0.17
Information Technology	5.00	0.04%	0.73	-	0.73	0.12	0.85
County Treasurer	388.00	3.28%	56.71	-	56.71	9.11	65.82
Corporation Counsel	9.00	0.08%	1.32	-	1.32	0.21	1.53
Central Courts	575.00	4.86%	84.04	-	84.04	13.50	97.54
Sheriff's Office	442.00	3.73%	64.60	-	64.60	10.38	74.98
Child Support	43.00	0.36%	6.28	-	6.28	1.01	7.29
Human Services-Administration	136.00	1.15%	19.88	-	19.88	3.19	23.07
Human Services-Economic Support	19.00	0.16%	2.78	-	2.78	0.45	3.22
Human Services-Health Services	412.00	3.48%	60.22	-	60.22	9.68	69.89
Human Services-Workforce Solutions	152.00	1.28%	22.22	-	22.22	3.57	25.79
Human Services-Youth and Family	148.70	1.26%	21.73	-	21.73	3.49	25.23
Human Services-Aging	205.00	1.73%	29.96	-	29.96	4.81	34.78
Human Services-Detention Center	237.30	2.00%	34.68	-	34.68	5.57	40.26
Communications	38.00	0.32%	5.55	-	5.55	0.89	6.45
Jail	231.00	1.95%	33.76	-	33.76	5.43	39.19
Jail Alternatives	15.00	0.13%	2.19	-	2.19	0.35	2.54
Register of Deeds	783.00	6.61%	114.44	-	114.44	18.39	132.83
County Clerk	419.00	3.54%	61.24	-	61.24	9.84	71.08
District Attorney	191.00	1.61%	27.92	-	27.92	4.49	32.40
Victim Witness	1.00	0.01%	0.15	-	0.15	0.02	0.17
Victim Advocate	4.00	0.03%	0.58	-	0.58	0.09	0.68
Emergency Management	4.00	0.03%	0.58	-	0.58	0.09	0.68
Planning & Development Services	761.00	6.43%	111.22	-	111.22	17.87	129.10
UW Extension	29.00	0.24%	4.24	-	4.24	0.68	4.92
Parks	1,026.00	8.66%	149.96	-	149.96	24.10	174.05
Pritchard Park	10.00	0.08%	1.46	-	1.46	0.23	1.70
Golf Courses	27.00	0.23%	3.95	-	3.95	0.63	4.58
Highway	697.00	5.89%	101.87	-	101.87	16.37	118.24
Land Conservation	128.00	1.08%	18.71	-	18.71	3.01	21.71
Veterans Service	8.00	0.07%	1.17	-	1.17	0.19	1.36
Medical Examiner	38.00	0.32%	5.55	-	5.55	0.89	6.45
Other Departments	4,570.00	38.59%	667.93	-	667.93	107.33	775.27
Total	11,842.00	100.00%	\$ 1,730.78	\$ -	\$ 1,730.78	\$ 276.10	\$ 2,006.89

Allocation Basis: Number of General Receipts Processed by Department During 2021

Allocation Source: Financial Department Records and Reports



**DEPARTMENT 7
FISCAL 2021**

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

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

Total 1st Tier Allocation \$ 17,836.36
Total 2nd Tier Allocation 2,864.49

Total Allocated Cost \$ 20,700.85

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	2,292.54	1.14%	203.83	-	203.83	-	203.83
County Executive	822.09	0.41%	73.09	-	73.09	-	73.09
Finance Department	4,121.52	2.05%	366.44	-	366.44	-	366.44
Human Resources	5,024.05	2.50%	446.68	-	446.68	74.42	521.10
Information Technology	906.03	0.45%	80.55	-	80.55	13.42	93.97
County Treasurer	4,344.92	2.17%	386.30	-	386.30	64.36	450.66
Corporation Counsel	3,504.67	1.75%	311.59	-	311.59	51.91	363.51
Central Courts	12,783.76	6.37%	1,136.58	-	1,136.58	189.36	1,325.94
Sheriff's Office	18,843.63	9.39%	1,675.35	-	1,675.35	279.13	1,954.48
Child Support	6,791.06	3.39%	603.78	-	603.78	100.59	704.37
Human Services-Administration	12,734.69	6.35%	1,132.22	-	1,132.22	188.64	1,320.85
Human Services-Economic Support	7,567.26	3.77%	672.79	-	672.79	112.09	784.88
Human Services-Health Services	27,402.86	13.66%	2,436.33	-	2,436.33	405.91	2,842.25
Human Services-Workforce Solutions	996.65	0.50%	88.61	-	88.61	14.76	103.37
Human Services-Youth and Family	10,980.50	5.47%	976.25	-	976.25	162.65	1,138.91
Human Services-Aging	5,420.66	2.70%	481.94	-	481.94	80.30	562.23
Human Services-Detention Center	2,456.72	1.22%	218.42	-	218.42	36.39	254.81
Communications	7,306.89	3.64%	649.64	-	649.64	108.24	757.88
Jail	24,422.64	12.17%	2,171.37	-	2,171.37	361.77	2,533.13
Register of Deeds	4,826.45	2.41%	429.11	-	429.11	71.49	500.60
County Clerk	1,240.90	0.62%	110.33	-	110.33	18.38	128.71
District Attorney	12,501.91	6.23%	1,111.52	-	1,111.52	185.19	1,296.71
Victim Witness	2,979.28	1.49%	264.88	-	264.88	44.13	309.01
Planning & Development Services	5,513.89	2.75%	490.23	-	490.23	81.68	571.90
Harbor / Marina	3,518.41	1.75%	312.81	-	312.81	52.12	364.93
UW Extension	399.33	0.20%	35.50	-	35.50	5.92	41.42
Parks	2,939.67	1.47%	261.36	-	261.36	43.54	304.90
Highway	6,501.35	3.24%	578.02	-	578.02	96.30	674.32
Land Conservation	553.81	0.28%	49.24	-	49.24	8.20	57.44
Veterans Service	495.48	0.25%	44.05	-	44.05	7.34	51.39
Medical Examiner	218.81	0.11%	19.45	-	19.45	3.24	22.70
Other Departments	203.54	0.10%	18.10	-	18.10	3.01	21.11
Total	200,615.97	100.00%	\$ 17,836.36	\$ -	\$ 17,836.36	\$ 2,864.49	\$ 20,700.85

Allocation Basis: Copy Charges by Department During 2021

Allocation Source: County Financial Records and Reports



DEPARTMENT 7
FISCAL 2021

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Departmental Support

Total 1st Tier Allocation \$ 125,827.83
Total 2nd Tier Allocation 20,072.76

Total Allocated Cost \$ 145,900.59

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	10,355.50	12.40%	15,598.68	-	15,598.68	2,488.39	18,087.07
Information Technology	2,253.68	2.70%	3,394.76	-	3,394.76	541.55	3,936.31
Sheriff's Office	62,319.64	74.60%	93,873.25	-	93,873.25	14,975.19	108,848.44
Other Departments	8,604.51	10.30%	12,961.14	-	12,961.14	2,067.63	15,028.77
Total	83,533.33	100.00%	\$ 125,827.83	\$ -	\$ 125,827.83	\$ 20,072.76	\$ 145,900.59

Allocation Basis: Direct Allocation to Benefiting Departments

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

**DEPARTMENT 7
FISCAL 2021**

**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	-	-	-	-
Building & Facilities Management	59,045.74	45,343.32	5,895.52	5,057.64
County Executive	5,261.40	3,050.69	1,749.41	-
Finance Department	12,922.86	3,533.53	7,067.62	1,264.41
Printing & Mail Services	7,348.83	4,973.14	-	2,023.06
Human Resources	26,562.58	4,375.28	2,818.68	363.45
Information Technology	29,911.29	9,756.05	7,087.54	7,995.84
County Treasurer	8,899.97	4,647.03	2,124.22	726.89
Corporation Counsel	6,545.33	2,581.69	3,247.60	-
Central Courts	228,759.08	193,898.16	22,324.73	363.45
Sheriff's Office	318,935.32	84,135.77	92,485.25	19,989.61
Child Support	23,195.01	6,956.96	13,541.90	726.89
Human Services-Administration	21,850.24	3,458.10	7,148.82	7,632.40
Human Services-Economic Support	37,751.43	2,435.62	30,944.16	-
Human Services-Health Services	78,361.16	16,696.03	46,855.38	2,180.68
Human Services-Workforce Solutions	6,937.86	3,264.47	1,817.84	363.45
Human Services-Youth and Family	98,636.43	52,969.39	31,985.84	363.45
Human Services-Aging	31,802.32	9,739.07	4,248.44	14,174.45
Human Services-Detention Center	25,379.19	2,475.70	20,527.31	-
Communications	38,100.78	10,707.20	24,632.78	-
Jail	86,597.71	22,392.72	55,965.02	363.45
Jail Alternatives	6,840.58	6,223.22	-	-
Register of Deeds	6,779.82	3,505.66	531.05	726.89
County Clerk	7,268.24	2,472.98	3,370.16	363.45
District Attorney	18,076.21	12,908.43	2,553.15	-
Victim Witness	8,505.22	652.22	7,250.94	-
Victim Advocate	4,585.25	1,059.85	3,390.58	-
Emergency Management	3,978.71	2,255.58	796.58	726.89
Planning & Development Services	9,968.60	6,685.21	1,062.11	-
Harbor / Marina	21,599.17	18,425.08	-	-
UW Extension	3,032.19	2,717.56	-	-
Parks	14,697.79	6,277.57	3,880.79	1,090.34
Pritchard Park	3,842.14	1,746.03	1,765.76	-
Golf Courses	1,314.41	1,114.20	-	-
Highway	94,592.29	29,621.44	24,322.31	22,533.74
Land Conservation	6,888.34	4,647.03	1,593.16	-
Lakeshores Library	3.35	-	-	-

DEPARTMENT 7
FISCAL 2021

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll	Purchasing
Veterans Service	3,826.53	1,467.48	1,654.44	363.45
Medical Examiner	12,703.61	7,745.06	4,187.16	-
Courts & Judicial	-	-	-	-
Other Departments	83,437.30	46,361.63	11,131.73	-
Total	\$ 1,464,744.27	\$ 643,276.17	\$ 449,957.99	\$ 89,393.89

**DEPARTMENT 7
FISCAL 2021**

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

Department: Finance Department

Grantee Department	Audit		Receipts		Copier Pool Support		Departmental Support	
Building Depreciation	\$	-	\$	-	\$	-	\$	-
Equipment Depreciation		-		-		-		-
Audit & Consulting Services		-		-		-		-
Building & Facilities Management		2,543.24		2.19		203.83		-
County Executive		384.41		3.80		73.09		-
Finance Department		689.25		1.61		366.44		-
Printing & Mail Services		352.12		0.51		-		-
Human Resources		396.84		0.17		521.10		18,087.07
Information Technology		1,040.72		0.85		93.97		3,936.31
County Treasurer		885.34		65.82		450.66		-
Corporation Counsel		351.01		1.53		363.51		-
Central Courts		10,749.26		97.54		1,325.94		-
Sheriff's Office		11,446.80		74.98		1,954.48		108,848.44
Child Support		1,257.58		7.29		704.37		-
Human Services-Administration		2,267.00		23.07		1,320.85		-
Human Services-Economic Support		3,583.55		3.22		784.88		-
Human Services-Health Services		9,716.92		69.89		2,842.25		-
Human Services-Workforce Solutions		1,362.94		25.79		103.37		-
Human Services-Youth and Family		12,153.61		25.23		1,138.91		-
Human Services-Aging		3,043.35		34.78		562.23		-
Human Services-Detention Center		2,081.10		40.26		254.81		-
Communications		1,996.48		6.45		757.88		-
Jail		5,304.20		39.19		2,533.13		-
Jail Alternatives		614.82		2.54		-		-
Register of Deeds		1,382.78		132.83		500.60		-
County Clerk		861.86		71.08		128.71		-
District Attorney		1,285.53		32.40		1,296.71		-
Victim Witness		292.88		0.17		309.01		-
Victim Advocate		134.14		0.68		-		-
Emergency Management		198.98		0.68		-		-
Planning & Development Services		1,520.28		129.10		571.90		-
Harbor / Marina		2,809.16		-		364.93		-
UW Extension		268.28		4.92		41.42		-
Parks		2,970.13		174.05		304.90		-
Pritchard Park		328.65		1.70		-		-
Golf Courses		195.62		4.58		-		-
Highway		17,322.22		118.24		674.32		-
Land Conservation		568.99		21.71		57.44		-
Lakeshores Library		3.35		-		-		-

DEPARTMENT 7
FISCAL 2021

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Audit	Receipts	Copier Pool Support	Departmental Support
Veterans Service	288.41	1.36	51.39	-
Medical Examiner	742.25	6.45	22.70	-
Courts & Judicial	-	-	-	-
Other Departments	10,118.79	775.27	21.11	15,028.77
Total	\$ 113,512.86	\$ 2,001.92	\$ 20,700.85	\$ 145,900.59

**DEPARTMENT 8
FISCAL 2021**

**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 2021.
- **Postage/Mail**: Costs related to the delivery/processing of mail have been allocated based on postage charges by department during 2021.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 8
FISCAL 2021**

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

Department: Printing & Mail Services

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Printing Services</u>	<u>Postage/Mail</u>
Expenditures:				
Salaries & Wages	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-
C/S-Shredding	7,651.88	-	7,651.88	-
C/S-Courier	23,263.00	-	-	23,263.00
C/S-Ricoh	144,371.88	19,836.70	69,890.43	54,644.76
C/S-Mail Pickup	3,705.00	-	-	3,705.00
Equipment Repairs	625.00	-	625.00	-
Leases	150,070.21	-	150,070.21	-
Lease-Postage Meter	885.70	-	-	885.70
Maintenance Agreements	98,720.08	-	98,720.08	-
M/C-Folder Stuffer	1,548.00	-	-	1,548.00
MC Envelope Printer	1,128.75	-	1,128.75	-
MC Postage Machine	2,502.33	-	-	2,502.33
MC-Anajet	2,865.96	-	2,865.96	-
Software Subscriptions	1,245.79	1,245.79	-	-
Telephone	153.46	153.46	-	-
Office Supplies	243.32	243.32	-	-
Off Supp-Ink Mail Machine	3,843.75	-	-	3,843.75
Off Supp-Toner Envelope Printer	3,721.15	-	3,721.15	-
Off Supp - Anajet Printer	2,798.84	-	2,798.84	-
Paper	205.00	-	205.00	-
Printing-Scrap	4,379.67	-	4,379.67	-
Postage	8.28	8.28	-	-
Dues	290.00	290.00	-	-
Equipment	179.99	179.99	-	-
Materials	130.02	130.02	-	-
Materials-NeoPost Folder	478.68	-	-	478.68
Capital Purchases	23,290.03	-	23,290.03	-
Total Expenditures	\$ 478,305.77	\$ 22,087.56	\$ 365,347.00	\$ 90,871.22
Cost Adjustments:				
TVCCOG Revenue	(15,932.12)	-	(15,932.12)	-
Copier Pool Revenues	(291,617.18)	-	(291,617.18)	-

**DEPARTMENT 8
FISCAL 2021**

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

Department: Printing & Mail Services

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Printing Services</u>	<u>Postage/Mail</u>
Total Cost Adjustments	\$ (307,549.30)	\$ -	\$ (307,549.30)	\$ -
General & Administrative Allocation	(0.00)	(22,087.56)	17,688.08	4,399.48
Disallowed / Capitalized	(22,599.46)	-	(22,599.46)	-
Incoming Costs				
1st Allocation				
Building Depreciation	3,787.43	-	3,033.04	754.40
Equipment Depreciation	9,897.56	-	6,256.47	3,641.09
Insurance & Employee Activity	630.02	-	504.53	125.49
Audit & Consulting Services	645.15	-	516.65	128.50
Building & Facilities Management	14,644.77	-	11,727.77	2,917.00
County Executive	40.15	-	32.15	8.00
Finance Department	6,341.84	-	5,078.65	1,263.19
Total 1st Allocation	35,986.92	-	27,149.25	8,837.66
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 184,143.93	\$ -	\$ 80,035.57	\$ 104,108.36
2nd Allocation				
Building Depreciation	1.32	-	1.05	0.26
Equipment Depreciation	1.33	-	0.84	0.49
Insurance & Employee Activity	39.79	-	31.87	7.93
Audit & Consulting Services	22.38	-	17.92	4.46
Building & Facilities Management	545.20	-	436.60	108.59
County Executive	3.36	-	2.69	0.67
Finance Department	1,006.99	-	806.42	200.58
Printing & Mail Services	4.03	-	3.22	0.80
Data Performance & Analytics	189.64	-	151.87	37.77
Human Resources	384.91	-	308.24	76.67
Information Technology	7,523.80	-	6,025.18	1,498.62

DEPARTMENT 8
FISCAL 2021

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

Department: Printing & Mail Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
County Treasurer	14.90	-	11.93	2.97
Corporation Counsel	775.95	-	621.39	154.56
Central Courts	-	-	-	-
Sheriff's Office	23,795.28	-	19,055.65	4,739.63
Total 2nd Allocation	34,308.87	-	27,474.88	6,833.99
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 34,308.87	\$ -	\$ 27,474.88	\$ 6,833.99
Total Incoming Costs	70,295.79	-	54,624.13	15,671.66
Total Allocated Cost	\$ 218,452.80	\$ -	\$ 107,510.45	\$ 110,942.35

**DEPARTMENT 8
FISCAL 2021**

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

Department: Printing & Mail Services
Function: Printing Services

Total 1st Tier Allocation \$ 80,035.57
Total 2nd Tier Allocation 27,474.88
Total Allocated Cost \$ 107,510.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	37.03	0.02%	17.37	-	17.37	-	17.37
County Executive	3,683.92	2.16%	1,727.59	-	1,727.59	-	1,727.59
Finance Department	1,163.41	0.68%	545.59	-	545.59	-	545.59
Data Performance & Analytics	3,476.62	2.04%	1,630.37	-	1,630.37	-	1,630.37
Human Resources	9,780.51	5.73%	4,586.61	-	4,586.61	1,655.61	6,242.22
Information Technology	6.90	0.00%	3.24	-	3.24	1.17	4.40
County Treasurer	2,832.50	1.66%	1,328.31	-	1,328.31	479.48	1,807.79
Corporation Counsel	500.38	0.29%	234.66	-	234.66	84.70	319.36
Central Courts	10,712.38	6.28%	5,023.61	-	5,023.61	1,813.36	6,836.97
Sheriff's Office	12,474.84	7.31%	5,850.12	-	5,850.12	2,111.70	7,961.82
Child Support	3,199.34	1.87%	1,500.34	-	1,500.34	541.57	2,041.92
Human Services-Administration	829.23	0.49%	388.87	-	388.87	140.37	529.24
Human Services-Economic Support	2,891.35	1.69%	1,355.91	-	1,355.91	489.44	1,845.35
Human Services-Health Services	4,092.76	2.40%	1,919.31	-	1,919.31	692.81	2,612.12
Human Services-Workforce Solutions	2,931.77	1.72%	1,374.86	-	1,374.86	496.28	1,871.14
Human Services-Youth and Family	2,303.57	1.35%	1,080.27	-	1,080.27	389.94	1,470.21
Human Services-Aging	26,952.08	15.79%	12,639.27	-	12,639.27	4,562.36	17,201.63
Communications	322.72	0.19%	151.34	-	151.34	54.63	205.97
Jail	6,254.37	3.66%	2,933.01	-	2,933.01	1,058.72	3,991.73
Jail Alternatives	235.29	0.14%	110.34	-	110.34	39.83	150.17
Register of Deeds	2,789.74	1.63%	1,308.26	-	1,308.26	472.24	1,780.50
County Clerk	37,071.75	21.72%	17,384.93	-	17,384.93	6,275.39	23,660.32
District Attorney	4,158.61	2.44%	1,950.20	-	1,950.20	703.96	2,654.15
Victim Witness	846.98	0.50%	397.19	-	397.19	143.37	540.57
Victim Advocate	178.04	0.10%	83.49	-	83.49	30.14	113.63
Emergency Management	165.85	0.10%	77.78	-	77.78	28.07	105.85
Planning & Development Services	198.95	0.12%	93.30	-	93.30	33.68	126.98
Harbor / Marina	1,350.70	0.79%	633.42	-	633.42	228.64	862.06
UW Extension	937.97	0.55%	439.86	-	439.86	158.78	598.64
Parks	1,949.23	1.14%	914.10	-	914.10	329.96	1,244.06
Pritchard Park	86.66	0.05%	40.64	-	40.64	14.67	55.31
Highway	2,227.02	1.30%	1,044.37	-	1,044.37	376.98	1,421.35
Land Conservation	113.17	0.07%	53.07	-	53.07	19.16	72.23
Veterans Service	183.71	0.11%	86.15	-	86.15	31.10	117.25
Medical Examiner	66.49	0.04%	31.18	-	31.18	11.26	42.44
Other Departments	23,662.57	13.86%	11,096.65	-	11,096.65	4,005.52	15,102.17
Total	170,668.40	100.00%	\$ 80,035.57	\$ -	\$ 80,035.57	\$ 27,474.88	\$ 107,510.45

Allocation Basis: Printing Charges by Department During 2021

Allocation Source: County Financial Records and Reports



**DEPARTMENT 8
FISCAL 2021**

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

Department: Printing & Mail Services
Function: Postage/Mail

Total 1st Tier Allocation \$ 104,108.36
Total 2nd Tier Allocation 6,833.99
Total Allocated Cost \$ 110,942.35

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	66.73	0.03%	32.45	-	32.45	-	32.45
County Executive	499.28	0.23%	242.83	-	242.83	-	242.83
Finance Department	8,232.16	3.85%	4,003.77	-	4,003.77	-	4,003.77
Printing & Mail Services	8.28	0.00%	4.03	-	4.03	-	4.03
Data Performance & Analytics	5.56	0.00%	2.70	-	2.70	0.19	2.89
Human Resources	1,225.19	0.57%	595.88	-	595.88	40.79	636.67
Information Technology	31.42	0.01%	15.28	-	15.28	1.05	16.33
County Treasurer	17,261.12	8.06%	8,395.06	-	8,395.06	574.72	8,969.78
Corporation Counsel	545.71	0.25%	265.41	-	265.41	18.17	283.58
Central Courts	69,522.39	32.48%	33,812.68	-	33,812.68	2,314.80	36,127.48
Sheriff's Office	11,943.06	5.58%	5,808.59	-	5,808.59	397.65	6,206.24
Child Support	28,961.88	13.53%	14,085.80	-	14,085.80	964.31	15,050.11
Human Services-Administration	1,081.63	0.51%	526.06	-	526.06	36.01	562.07
Human Services-Economic Support	5,808.48	2.71%	2,824.99	-	2,824.99	193.40	3,018.39
Human Services-Health Services	5,860.94	2.74%	2,850.51	-	2,850.51	195.14	3,045.65
Human Services-Workforce Solutions	46.24	0.02%	22.49	-	22.49	1.54	24.03
Human Services-Youth and Family	5,822.37	2.72%	2,831.75	-	2,831.75	193.86	3,025.61
Human Services-Aging	26,186.36	12.23%	12,735.91	-	12,735.91	871.89	13,607.81
Human Services-Detention Center	246.75	0.12%	120.01	-	120.01	8.22	128.23
Jail	1,504.97	0.70%	731.95	-	731.95	50.11	782.06
Jail Alternatives	1,097.17	0.51%	533.62	-	533.62	36.53	570.15
Register of Deeds	3,481.46	1.63%	1,693.23	-	1,693.23	115.92	1,809.15
County Clerk	8,748.75	4.09%	4,255.01	-	4,255.01	291.30	4,546.31
District Attorney	2,556.98	1.19%	1,243.60	-	1,243.60	85.14	1,328.74
Victim Witness	3,240.97	1.51%	1,576.27	-	1,576.27	107.91	1,684.18
Victim Advocate	712.72	0.33%	346.64	-	346.64	23.73	370.37
Planning & Development Services	3,178.71	1.48%	1,545.99	-	1,545.99	105.84	1,651.82
Harbor / Marina	232.00	0.11%	112.83	-	112.83	7.72	120.56
UW Extension	3,458.11	1.62%	1,681.87	-	1,681.87	115.14	1,797.02
Parks	61.21	0.03%	29.77	-	29.77	2.04	31.81
Highway	380.63	0.18%	185.12	-	185.12	12.67	197.80
Land Conservation	930.41	0.43%	452.51	-	452.51	30.98	483.49
Veterans Service	371.06	0.17%	180.47	-	180.47	12.35	192.82
Medical Examiner	73.30	0.03%	35.65	-	35.65	2.44	38.09
Other Departments	673.64	0.31%	327.63	-	327.63	22.43	350.06
Total	214,057.64	100.00%	\$ 104,108.36	\$ -	\$ 104,108.36	\$ 6,833.99	\$ 110,942.35

Allocation Basis: Postage Charges by Department During 2021

Allocation Source: County Financial Records and Reports



**DEPARTMENT 8
FISCAL 2021**

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

Department: Printing & Mail Services

Grantee Department	Total	Printing Services	Postage/Mail
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Audit & Consulting Services	-	-	-
Building & Facilities Management	49.82	17.37	32.45
County Executive	1,970.42	1,727.59	242.83
Finance Department	4,549.35	545.59	4,003.77
Printing & Mail Services	4.03	-	4.03
Data Performance & Analytics	1,633.26	1,630.37	2.89
Human Resources	6,878.89	6,242.22	636.67
Information Technology	20.73	4.40	16.33
County Treasurer	10,777.57	1,807.79	8,969.78
Corporation Counsel	602.94	319.36	283.58
Central Courts	42,964.44	6,836.97	36,127.48
Sheriff's Office	14,168.06	7,961.82	6,206.24
Child Support	17,092.03	2,041.92	15,050.11
Human Services-Administration	1,091.31	529.24	562.07
Human Services-Economic Support	4,863.74	1,845.35	3,018.39
Human Services-Health Services	5,657.77	2,612.12	3,045.65
Human Services-Workforce Solutions	1,895.17	1,871.14	24.03
Human Services-Youth and Family	4,495.82	1,470.21	3,025.61
Human Services-Aging	30,809.44	17,201.63	13,607.81
Human Services-Detention Center	128.23	-	128.23
Communications	205.97	205.97	-
Jail	4,773.79	3,991.73	782.06
Jail Alternatives	720.32	150.17	570.15
Register of Deeds	3,589.65	1,780.50	1,809.15
County Clerk	28,206.63	23,660.32	4,546.31
District Attorney	3,982.89	2,654.15	1,328.74
Victim Witness	2,224.75	540.57	1,684.18
Victim Advocate	484.00	113.63	370.37
Emergency Management	105.85	105.85	-
Planning & Development Services	1,778.80	126.98	1,651.82
Harbor / Marina	982.62	862.06	120.56
UW Extension	2,395.66	598.64	1,797.02

DEPARTMENT 8
FISCAL 2021

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

Department: Printing & Mail Services

Grantee Department	Total	Printing Services	Postage/Mail
Parks	1,275.87	1,244.06	31.81
Pritchard Park	55.31	55.31	-
Golf Courses	-	-	-
Highway	1,619.15	1,421.35	197.80
Land Conservation	555.72	72.23	483.49
Lakeshores Library	-	-	-
Veterans Service	310.07	117.25	192.82
Medical Examiner	80.53	42.44	38.09
Courts & Judicial	-	-	-
Other Departments	15,452.23	15,102.17	350.06
Total	\$ 218,452.80	\$ 107,510.45	\$ 110,942.35

**DEPARTMENT 9
FISCAL 2021**

**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.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 9
FISCAL 2021**

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

Department: Data Performance & Analytics

Functions:	Total	General & Administrative	Departmental Specific	County-wide Projects
Expenditures:				
Salaries & Wages	\$ 194,722.57	\$ 29,013.66	\$ 108,460.47	\$ 57,248.44
Fringe Benefits	75,811.68	11,295.94	42,227.11	22,288.63
Software Subscription	3,656.59	3,656.59	-	-
Telephone	334.14	334.14	-	-
Public Liability Insurance	2,172.65	2,172.65	-	-
Advertising	231.94	231.94	-	-
Training	695.35	695.35	-	-
Conferences	175.00	175.00	-	-
Office Supplies	123.97	123.97	-	-
Printing	3,476.62	3,476.62	-	-
Postage	5.56	5.56	-	-
Equipment	2,126.41	2,126.41	-	-
Materials	152.00	152.00	-	-
Total Expenditures	\$ 283,684.48	\$ 53,459.83	\$ 150,687.58	\$ 79,537.07
Cost Adjustments:				
	-	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	0.00	(53,459.83)	34,990.75	18,469.08
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	1,040.55	-	681.06	359.48
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	202.15	-	132.31	69.84
Audit & Consulting Services	628.29	-	411.23	217.06
Building & Facilities Management	4,023.46	-	2,633.45	1,390.01

**DEPARTMENT 9
FISCAL 2021**

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

Department: Data Performance & Analytics

Functions:	Total	General & Administrative	Departmental Specific	County-wide Projects
County Executive	11,184.21	-	7,320.33	3,863.87
Finance Department	2,469.09	-	1,616.08	853.01
Printing & Mail Services	1,633.08	-	1,068.89	564.19
Total 1st Allocation	21,180.82	-	13,863.36	7,317.46
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 304,865.30	\$ -	\$ 199,541.68	\$ 105,323.62
2nd Allocation				
Building Depreciation	0.36	-	0.24	0.12
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	15.50	-	10.15	5.36
Audit & Consulting Services	22.73	-	14.88	7.85
Building & Facilities Management	149.79	-	98.04	51.75
County Executive	919.66	-	601.94	317.72
Finance Department	480.12	-	314.25	165.87
Printing & Mail Services	0.19	-	0.12	0.06
Data Performance & Analytics	2,949.67	-	1,930.63	1,019.04
Human Resources	2,184.10	-	1,429.55	754.55
Information Technology	7,442.29	-	4,871.16	2,571.13
County Treasurer	-	-	-	-
Corporation Counsel	1,551.91	-	1,015.76	536.15
Central Courts	-	-	-	-
Sheriff's Office	6,537.45	-	4,278.92	2,258.53
Total 2nd Allocation	22,253.78	-	14,565.64	7,688.15
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-

DEPARTMENT 9
FISCAL 2021

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

Department: Data Performance & Analytics

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Departmental Specific</u>	<u>County-wide Projects</u>
Total 2nd Tier Allocation	\$ 22,253.78	\$ -	\$ 14,565.64	\$ 7,688.15
Total Incoming Costs	43,434.60	-	28,428.99	15,005.61
Total Allocated Cost	\$ 327,119.08	\$ -	\$ 214,107.32	\$ 113,011.76

**DEPARTMENT 9
FISCAL 2021**

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

Department: Data Performance & Analytics
Function: Departmental Specific

Total 1st Tier Allocation	\$ 199,541.68
Total 2nd Tier Allocation	<u>14,565.64</u>
Total Allocated Cost	\$ 214,107.32

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Executive	5,781.77	5.40%	10,784.34	-	10,784.34	-	10,784.34
Finance Department	5,781.77	5.40%	10,784.34	-	10,784.34	-	10,784.34
Data Performance & Analytics	1,428.89	1.34%	2,665.21	-	2,665.21	-	2,665.21
Human Resources	2,848.05	2.66%	5,312.27	-	5,312.27	441.38	5,753.65
Information Technology	3,264.66	3.05%	6,089.34	-	6,089.34	505.94	6,595.28
Sheriff's Office	5,715.56	5.34%	10,660.84	-	10,660.84	885.77	11,546.61
Human Services-Administration	71,409.14	66.75%	133,194.53	(88,125.49)	45,069.04	11,066.61	56,135.65
Human Services-Workforce Solutions	2,857.78	2.67%	5,330.42	-	5,330.42	442.88	5,773.30
Communications	2,176.44	2.03%	4,059.56	-	4,059.56	337.29	4,396.86
Jail	5,715.56	5.34%	10,660.84	-	10,660.84	885.77	11,546.61
Total	106,979.62	100.00%	\$ 199,541.68	\$ (88,125.49)	\$ 111,416.19	\$ 14,565.64	\$ 125,981.83

Allocation Basis: Time/Effort Analysis by Benefiting Department for 2021

Allocation Source: Data & Performance Analytics Staff

**DEPARTMENT 9
FISCAL 2021**

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

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

Total 1st Tier Allocation	\$ 105,323.62
Total 2nd Tier Allocation	7,688.15
Total Allocated Cost	\$ 113,011.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	0.200	0.02%	18.96	-	18.96	-	18.96
Building & Facilities Management	14.500	1.31%	1,374.91	-	1,374.91	-	1,374.91
County Executive	3.900	0.35%	369.80	-	369.80	-	369.80
Finance Department	13.000	1.17%	1,232.68	-	1,232.68	-	1,232.68
Printing & Mail Services	2.000	0.18%	189.64	-	189.64	-	189.64
Data Performance & Analytics	3.000	0.27%	284.46	-	284.46	-	284.46
Human Resources	6.000	0.54%	568.93	-	568.93	42.94	611.87
Information Technology	18.700	1.68%	1,773.16	-	1,773.16	133.84	1,907.00
County Treasurer	5.000	0.45%	474.11	-	474.11	35.79	509.89
Corporation Counsel	5.500	0.50%	521.52	-	521.52	39.37	560.88
Central Courts	48.085	4.33%	4,559.49	-	4,559.49	344.16	4,903.65
Sheriff's Office	181.600	16.35%	17,219.58	-	17,219.58	1,299.78	18,519.36
Child Support	32.100	2.89%	3,043.77	-	3,043.77	229.75	3,273.52
Human Services-Administration	19.300	1.74%	1,830.05	-	1,830.05	138.14	1,968.19
Human Services-Economic Support	69.500	6.26%	6,590.09	-	6,590.09	497.44	7,087.53
Human Services-Health Services	123.950	11.16%	11,753.12	-	11,753.12	887.16	12,640.28
Human Services-Workforce Solutions	13.750	1.24%	1,303.80	-	1,303.80	98.41	1,402.21
Human Services-Youth and Family	76.750	6.91%	7,277.55	-	7,277.55	549.33	7,826.88
Human Services-Aging	43.260	3.89%	4,101.98	-	4,101.98	309.63	4,411.61
Human Services-Detention Center	51.200	4.61%	4,854.86	-	4,854.86	366.46	5,221.32
Communications	54.000	4.86%	5,120.36	-	5,120.36	386.50	5,506.86
Jail	141.500	12.74%	13,417.24	-	13,417.24	1,012.77	14,430.01
Jail Alternatives	10.000	0.90%	948.21	-	948.21	71.57	1,019.79
Register of Deeds	7.000	0.63%	663.75	-	663.75	50.10	713.85
County Clerk	4.250	0.38%	402.99	-	402.99	30.42	433.41
District Attorney	13.725	1.24%	1,301.42	-	1,301.42	98.23	1,399.66
Victim Witness	6.000	0.54%	568.93	-	568.93	42.94	611.87
Victim Advocate	1.700	0.15%	161.20	-	161.20	12.17	173.36
Emergency Management	2.000	0.18%	189.64	-	189.64	14.31	203.96
Planning & Development Services	7.900	0.71%	749.09	-	749.09	56.54	805.63
UW Extension	5.000	0.45%	474.11	-	474.11	35.79	509.89
Parks	18.840	1.70%	1,786.44	-	1,786.44	134.84	1,921.28
Highway	75.997	6.84%	7,206.15	-	7,206.15	543.94	7,750.09
Land Conservation	3.000	0.27%	284.46	-	284.46	21.47	305.94
Veterans Service	3.000	0.27%	284.46	-	284.46	21.47	305.94
Medical Examiner	2.000	0.18%	189.64	-	189.64	14.31	203.96
Other Departments	23.550	2.12%	2,233.05	-	2,233.05	168.56	2,401.60
Total	1,110.757	100.00%	\$ 105,323.62	\$ -	\$ 105,323.62	\$ 7,688.15	\$ 113,011.76

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

Allocation Source: County Financial and Human Resources Records



DEPARTMENT 9
FISCAL 2021

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	18.96	-	18.96
Audit & Consulting Services	-	-	-
Building & Facilities Management	1,374.91	-	1,374.91
County Executive	11,154.14	10,784.34	369.80
Finance Department	12,017.01	10,784.34	1,232.68
Printing & Mail Services	189.64	-	189.64
Data Performance & Analytics	2,949.67	2,665.21	284.46
Human Resources	6,365.52	5,753.65	611.87
Information Technology	8,502.29	6,595.28	1,907.00
County Treasurer	509.89	-	509.89
Corporation Counsel	560.88	-	560.88
Central Courts	4,903.65	-	4,903.65
Sheriff's Office	30,065.97	11,546.61	18,519.36
Child Support	3,273.52	-	3,273.52
Human Services-Administration	58,103.84	56,135.65	1,968.19
Human Services-Economic Support	7,087.53	-	7,087.53
Human Services-Health Services	12,640.28	-	12,640.28
Human Services-Workforce Solutions	7,175.51	5,773.30	1,402.21
Human Services-Youth and Family	7,826.88	-	7,826.88
Human Services-Aging	4,411.61	-	4,411.61
Human Services-Detention Center	5,221.32	-	5,221.32
Communications	9,903.71	4,396.86	5,506.86
Jail	25,976.61	11,546.61	14,430.01
Jail Alternatives	1,019.79	-	1,019.79
Register of Deeds	713.85	-	713.85
County Clerk	433.41	-	433.41
District Attorney	1,399.66	-	1,399.66
Victim Witness	611.87	-	611.87
Victim Advocate	173.36	-	173.36
Emergency Management	203.96	-	203.96
Planning & Development Services	805.63	-	805.63
Harbor / Marina	-	-	-

DEPARTMENT 9
FISCAL 2021

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

Department: Data Performance & Analytics

Grantee Department	Total	Departmental Specific	County-wide Projects
UW Extension	509.89	-	509.89
Parks	1,921.28	-	1,921.28
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	7,750.09	-	7,750.09
Land Conservation	305.94	-	305.94
Lakeshores Library	-	-	-
Veterans Service	305.94	-	305.94
Medical Examiner	203.96	-	203.96
Courts & Judicial	-	-	-
Other Departments	2,401.60	-	2,401.60
Total	\$ 238,993.59	\$ 125,981.83	\$ 113,011.76

**DEPARTMENT 10
FISCAL 2021**

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 2021:

- **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 2021.
- **Department Specific**: Costs related to testing or other services benefiting specific departments have been allocated directly to the respective department(s).

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 10
FISCAL 2021**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Expenditures:					
Salaries & Wages	\$ 383,606.61	\$ 93,983.62	\$ 253,563.97	\$ 36,059.02	\$ -
Fringe Benefits	140,336.96	34,382.56	92,762.73	13,191.67	-
Tuition Reimbursement	6,133.53	-	-	-	6,133.53
Medical Services	34,324.57	-	34,324.57	-	-
Professional Services	7,788.00	-	7,788.00	-	-
PS - Arbitration Expense	17,147.00	-	-	-	17,147.00
Temporary Help	1,543.52	1,543.52	-	-	-
Software Subscription	2,891.49	2,891.49	-	-	-
Civil Service Testing	5,982.00	-	-	-	5,982.00
Per Diems	624.88	-	-	-	624.88
Telephone	2,467.01	2,467.01	-	-	-
Public Liability Expense	4,281.59	4,281.59	-	-	-
Advertising	130.00	130.00	-	-	-
Travel/Mileage	1,422.15	1,422.15	-	-	-
Travel-Civil Service Related	124.83	-	-	-	124.83
Training	10,962.27	-	10,962.27	-	-
Recruitment / Advertising	4,275.72	-	4,275.72	-	-
Office Supplies	1,042.60	1,042.60	-	-	-
Copy Cost	5,024.05	5,024.05	-	-	-
Printing	9,780.51	9,780.51	-	-	-
Publications	478.99	478.99	-	-	-
Postage	1,225.19	1,225.19	-	-	-
Dues	244.00	244.00	-	-	-
Equipment	1,458.23	1,458.23	-	-	-
Total Expenditures	\$ 643,295.70	\$ 160,355.50	\$ 403,677.26	\$ 49,250.70	\$ 30,012.24
Disallowed / Capitalized	-	-	-	-	-
General & Administrative Allocation	0.00	(160,355.50)	140,390.71	19,964.79	-
Incoming Costs					
1st Allocation					
Building Depreciation	4,321.44	-	3,612.18	440.70	268.56
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	770.50	-	644.04	78.58	47.88
Audit & Consulting Services	910.10	-	760.73	92.81	56.56
Building & Facilities Management	16,709.60	-	13,967.12	1,704.06	1,038.42
County Executive	22,368.41	-	18,697.18	2,281.15	1,390.08
Finance Department	22,586.42	-	18,879.41	2,303.38	1,403.63
Printing & Mail Services	5,182.49	-	4,331.91	528.51	322.06

**DEPARTMENT 10
FISCAL 2021**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Data Performance & Analytics	5,881.20	-	4,915.94	599.77	365.49
Total 1st Allocation	78,730.17	-	65,808.52	8,028.98	4,892.67
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 722,025.87	\$ -	\$ 609,876.49	\$ 77,244.46	\$ 34,904.91
2nd Allocation					
Building Depreciation	1.50	-	1.26	0.15	0.09
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	54.14	-	45.25	5.52	3.36
Audit & Consulting Services	32.26	-	26.97	3.29	2.00
Building & Facilities Management	622.07	-	519.97	63.44	38.66
County Executive	1,839.33	-	1,537.45	187.58	114.30
Finance Department	3,976.16	-	3,323.57	405.49	247.10
Printing & Mail Services	1,696.41	-	1,417.98	173.00	105.42
Data Performance & Analytics	484.32	-	404.83	49.39	30.10
Human Resources	4,314.27	-	3,606.18	439.97	268.11
Information Technology	32,548.80	-	27,206.71	3,319.36	2,022.74
County Treasurer	4.97	-	4.15	0.51	0.31
Corporation Counsel	18,481.87	-	15,448.52	1,884.80	1,148.55
Central Courts	-	-	-	-	-
Sheriff's Office	27,150.29	-	22,694.22	2,768.81	1,687.25
Total 2nd Allocation	91,206.38	-	76,237.06	9,301.31	5,668.01
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 2nd Tier Allocation	\$ 91,206.38	\$ -	\$ 76,237.06	\$ 9,301.31	\$ 5,668.01
Total Incoming Costs	169,936.54	-	142,045.58	17,330.29	10,560.68
Total Allocated Cost	\$ 813,232.24	\$ -	\$ 686,113.55	\$ 86,545.78	\$ 40,572.92

DEPARTMENT 10
FISCAL 2021

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Personnel Administration

Total 1st Tier Allocation	\$ 609,876.49
Total 2nd Tier Allocation	76,237.06
Total Allocated Cost	\$ 686,113.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	0.200	0.02%	128.30	-	128.30	-	128.30
Building & Facilities Management	14.150	1.49%	9,077.41	-	9,077.41	-	9,077.41
County Executive	3.900	0.41%	2,501.90	-	2,501.90	-	2,501.90
Finance Department	13.000	1.37%	8,339.67	-	8,339.67	-	8,339.67
Printing & Mail Services	0.600	0.06%	384.91	-	384.91	-	384.91
Data Performance & Analytics	3.000	0.32%	1,924.54	-	1,924.54	-	1,924.54
Human Resources	6.000	0.63%	3,849.08	-	3,849.08	-	3,849.08
Information Technology	17.300	1.82%	11,098.18	-	11,098.18	1,449.61	12,547.79
County Treasurer	5.000	0.53%	3,207.57	-	3,207.57	418.96	3,626.53
Corporation Counsel	5.500	0.58%	3,528.32	-	3,528.32	460.86	3,989.18
Central Courts	40.326	4.24%	25,869.67	-	25,869.67	3,379.01	29,248.68
Sheriff's Office	176.280	18.54%	113,085.98	-	113,085.98	14,770.90	127,856.88
Child Support	27.480	2.89%	17,628.79	-	17,628.79	2,302.61	19,931.40
Human Services-Administration	16.850	1.77%	10,809.50	-	10,809.50	1,411.90	12,221.40
Human Services-Economic Support	60.750	6.39%	38,971.94	-	38,971.94	5,090.38	44,062.32
Human Services-Health Services	105.155	11.06%	67,458.34	-	67,458.34	8,811.18	76,269.51
Human Services-Workforce Solutions	7.625	0.80%	4,891.54	-	4,891.54	638.92	5,530.46
Human Services-Youth and Family	64.325	6.77%	41,265.35	-	41,265.35	5,389.94	46,655.29
Human Services-Aging	19.278	2.03%	12,367.09	-	12,367.09	1,615.35	13,982.44
Human Services-Detention Center	48.960	5.15%	31,408.49	-	31,408.49	4,102.47	35,510.96
Communications	54.000	5.68%	34,641.72	-	34,641.72	4,524.78	39,166.50
Jail	121.550	12.79%	77,975.95	-	77,975.95	10,184.95	88,160.90
Jail Alternatives	3.700	0.39%	2,373.60	-	2,373.60	310.03	2,683.63
Register of Deeds	6.300	0.66%	4,041.53	-	4,041.53	527.89	4,569.43
County Clerk	4.250	0.45%	2,726.43	-	2,726.43	356.12	3,082.55
District Attorney	13.638	1.43%	8,748.96	-	8,748.96	1,142.76	9,891.72
Victim Witness	6.000	0.63%	3,849.08	-	3,849.08	502.75	4,351.83
Victim Advocate	1.700	0.18%	1,090.57	-	1,090.57	142.45	1,233.02
Emergency Management	2.000	0.21%	1,283.03	-	1,283.03	167.58	1,450.61
Planning & Development Services	7.060	0.74%	4,529.08	-	4,529.08	591.57	5,120.66
UW Extension	1.500	0.16%	962.27	-	962.27	125.69	1,087.96
Parks	13.324	1.40%	8,547.52	-	8,547.52	1,116.45	9,663.97
Highway	70.833	7.45%	45,440.32	-	45,440.32	5,935.26	51,375.57
Land Conservation	3.000	0.32%	1,924.54	-	1,924.54	251.38	2,175.92
Veterans Service	3.000	0.32%	1,924.54	-	1,924.54	251.38	2,175.92
Medical Examiner	1.300	0.14%	833.97	-	833.97	108.93	942.90
Other Departments	1.850	0.19%	1,186.80	-	1,186.80	155.02	1,341.82
Total	950.684	100.00%	\$ 609,876.49	\$ -	\$ 609,876.49	\$ 76,237.06	\$ 686,113.55

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 2021**

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

Department: Human Resources
Function: Payroll

Total 1st Tier Allocation \$ 77,244.46
Total 2nd Tier Allocation 9,301.31
Total Allocated Cost \$ 86,545.78

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	337	1.47%	1,136.00	-	1,136.00	-	1,136.00
County Executive	100	0.44%	337.09	-	337.09	-	337.09
Finance Department	404	1.76%	1,361.85	-	1,361.85	-	1,361.85
Data Performance & Analytics	77	0.34%	259.56	-	259.56	-	259.56
Human Resources	138	0.60%	465.19	-	465.19	-	465.19
Information Technology	347	1.51%	1,169.71	-	1,169.71	147.65	1,317.36
County Treasurer	104	0.45%	350.57	-	350.57	44.25	394.83
Corporation Counsel	159	0.69%	535.98	-	535.98	67.66	603.63
Central Courts	1,093	4.77%	3,684.41	-	3,684.41	465.09	4,149.49
Sheriff's Office	4,528	19.76%	15,263.49	-	15,263.49	1,926.73	17,190.22
Child Support	663	2.89%	2,234.92	-	2,234.92	282.12	2,517.03
Human Services-Administration	350	1.53%	1,179.82	-	1,179.82	148.93	1,328.75
Human Services-Economic Support	1,515	6.61%	5,106.93	-	5,106.93	644.65	5,751.59
Human Services-Health Services	2,294	10.01%	7,732.87	-	7,732.87	976.13	8,709.00
Human Services-Workforce Solutions	89	0.39%	300.01	-	300.01	37.87	337.88
Human Services-Youth and Family	1,566	6.83%	5,278.85	-	5,278.85	666.36	5,945.20
Human Services-Aging	208	0.91%	701.15	-	701.15	88.51	789.66
Human Services-Detention Center	1,005	4.39%	3,387.77	-	3,387.77	427.64	3,815.41
Communications	1,206	5.26%	4,065.32	-	4,065.32	513.17	4,578.49
Jail	2,740	11.96%	9,236.30	-	9,236.30	1,165.91	10,402.21
Jail Alternatives	26	0.11%	87.64	-	87.64	11.06	98.71
Register of Deeds	165	0.72%	556.20	-	556.20	70.21	626.41
County Clerk	125	0.55%	421.36	-	421.36	53.19	474.55
District Attorney	355	1.55%	1,196.67	-	1,196.67	151.06	1,347.73
Victim Witness	166	0.72%	559.57	-	559.57	70.64	630.21
Victim Advocate	39	0.17%	131.47	-	131.47	16.60	148.06
Emergency Management	52	0.23%	175.29	-	175.29	22.13	197.41
Planning & Development Services	190	0.83%	640.47	-	640.47	80.85	721.32
Parks	133	0.58%	448.33	-	448.33	56.59	504.92
Highway	1,832	7.99%	6,175.51	-	6,175.51	779.54	6,955.05
Land Conservation	78	0.34%	262.93	-	262.93	33.19	296.12
Veterans Service	81	0.35%	273.04	-	273.04	34.47	307.51
Medical Examiner	205	0.89%	691.04	-	691.04	87.23	778.27
Other Departments	545	2.38%	1,837.15	-	1,837.15	231.91	2,069.05
Total	22,915	100.00%	\$ 77,244.46	\$ -	\$ 77,244.46	\$ 9,301.31	\$ 86,545.78

Allocation Basis: Payroll Disbursements by Department During 2021

Allocation Source: County Financial Records and Reports



DEPARTMENT 10
FISCAL 2021

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Department Specific

Total 1st Tier Allocation	\$ 34,904.91
Total 2nd Tier Allocation	<u>5,668.01</u>
Total Allocated Cost	\$ 40,572.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	-	0.00%	-	-	-	-	-
Information Technology	4,899.00	16.32%	5,697.65	-	5,697.65	925.21	6,622.86
County Treasurer	434.53	1.45%	505.37	-	505.37	82.06	587.43
Sheriff's Office	23,878.71	79.56%	27,771.48	-	27,771.48	4,509.65	32,281.13
Human Services-Aging	800.00	2.67%	930.42	-	930.42	151.09	1,081.50
Jail	-	0.00%	-	-	-	-	-
Total	30,012.24	100.00%	\$ 34,904.91	\$ -	\$ 34,904.91	\$ 5,668.01	\$ 40,572.92

Allocation Basis: Direct Allocation to Benefiting Department(s)

Allocation Source: County Financial Records and Reports

**DEPARTMENT 10
FISCAL 2021**

**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	128.30	128.30	-	-
Audit & Consulting Services	-	-	-	-
Building & Facilities Management	10,213.41	9,077.41	1,136.00	-
County Executive	2,838.99	2,501.90	337.09	-
Finance Department	9,701.52	8,339.67	1,361.85	-
Printing & Mail Services	384.91	384.91	-	-
Human Resources	4,314.27	3,849.08	465.19	-
Information Technology	20,488.00	12,547.79	1,317.36	6,622.86
County Treasurer	4,608.79	3,626.53	394.83	587.43
Corporation Counsel	4,592.81	3,989.18	603.63	-
Central Courts	33,398.17	29,248.68	4,149.49	-
Sheriff's Office	177,328.23	127,856.88	17,190.22	32,281.13
Child Support	22,448.43	19,931.40	2,517.03	-
Human Services-Administration	13,550.15	12,221.40	1,328.75	-
Human Services-Economic Support	49,813.90	44,062.32	5,751.59	-
Human Services-Health Services	84,978.52	76,269.51	8,709.00	-
Human Services-Workforce Solutions	5,868.34	5,530.46	337.88	-
Human Services-Youth and Family	52,600.49	46,655.29	5,945.20	-
Human Services-Aging	15,853.60	13,982.44	789.66	1,081.50
Human Services-Detention Center	39,326.37	35,510.96	3,815.41	-
Communications	43,745.00	39,166.50	4,578.49	-
Jail	98,563.11	88,160.90	10,402.21	-
Jail Alternatives	2,782.34	2,683.63	98.71	-
Register of Deeds	5,195.84	4,569.43	626.41	-
County Clerk	3,557.10	3,082.55	474.55	-
District Attorney	11,239.45	9,891.72	1,347.73	-
Victim Witness	4,982.04	4,351.83	630.21	-
Victim Advocate	1,381.08	1,233.02	148.06	-
Emergency Management	1,648.03	1,450.61	197.41	-
Planning & Development Services	5,841.98	5,120.66	721.32	-
Harbor / Marina	-	-	-	-
UW Extension	1,087.96	1,087.96	-	-
Parks	10,168.90	9,663.97	504.92	-
Pritchard Park	-	-	-	-
Golf Courses	-	-	-	-

DEPARTMENT 10
FISCAL 2021

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Total	Personnel Administration	Payroll	Department Specific
Highway	58,330.63	51,375.57	6,955.05	-
Land Conservation	2,472.04	2,175.92	296.12	-
Lakeshores Library	-	-	-	-
Veterans Service	2,483.43	2,175.92	307.51	-
Medical Examiner	1,721.16	942.90	778.27	-
Courts & Judicial	-	-	-	-
Other Departments	3,410.87	1,341.82	2,069.05	-
Total	\$ 811,048.14	\$ 684,189.01	\$ 86,286.22	\$ 40,572.92

**DEPARTMENT 11
FISCAL 2021**

**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 2021**

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

Department: Information Technology

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Computer Operations</u>	<u>Child Support and Human Services</u>
Expenditures:				
Salaries & Wages	\$ 947,560.20	\$ -	\$ 939,793.91	\$ 7,766.29
Fringe Benefits	349,658.21	-	347,794.60	1,863.61
C/S-Internet Access	29,579.40	-	29,579.40	-
C/S-Ives Fiber	15,646.92	-	15,646.92	-
C/S-2nd Stage Fiber	16,063.56	-	16,063.56	-
C/S-Internet 2nd Access	14,526.46	-	14,526.46	-
PS-Technical Support	59,188.98	-	59,188.98	-
PS-Consultants	1,002.96	-	-	-
PS-Pen Test	27,450.00	-	27,450.00	-
Lease - Computers Non Allocate	185,107.24	-	185,107.24	-
Software Maintenance Contracts	1,483.33	-	1,483.33	-
SWM-Digital Certificate	104.01	-	104.01	-
SWM-IP Addresses	175.00	-	175.00	-
SWM-Domain Registration	288.17	-	288.17	-
SWM-Email Archiving	2,874.96	-	2,874.96	-
SWM-Firewall	49,832.90	-	49,832.90	-
SWM-Payroll Time Keeper	87,448.39	-	-	-
SWM-Inventory	779.17	-	779.17	-
SWM-Remote Access	6,165.00	-	6,165.00	-
SWM-Public Safety	62,683.11	-	-	-
SWM-Email Filter	1,760.50	-	1,760.50	-
SWM-Virtual World	13,780.00	-	13,780.00	-
SWM-Website	10,065.41	-	10,065.41	-
SWM-Anti Virus	17,764.02	-	17,764.02	-
SWM-LAN Storage	4,388.56	-	4,388.56	-
SWM-Server MFA	172.80	-	172.80	-
SWM-Video Cameras	49.80	-	49.80	-
SWM-Ad Tools	1,217.04	-	1,217.04	-
Hardware Maintenance	3,084.00	-	3,084.00	-
HWM-12th Floor UPS	3,108.00	-	3,108.00	-
HWM-Fiber	15,397.65	-	15,397.65	-
HWM-Network	8,672.77	-	8,672.77	-
HWM Lan Storage	21,158.71	-	21,158.71	-
HWM-Event Mgmt	23,856.00	-	23,856.00	-
HWM-Switches	1,613.04	-	1,613.04	-
Software Subscription	834,623.61	-	834,623.61	-
Telephone	11,127.73	11,127.73	-	-
Public Liability Expense	10,568.00	-	10,568.00	-
Travel/Mileage	5,184.36	5,184.36	-	-

**DEPARTMENT 11
FISCAL 2021**

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

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Training	7,047.45	7,047.45	-	-
Conferences	1,826.74	1,826.74	-	-
Office Supplies	1,406.29	1,406.29	-	-
Paper	40.35	40.35	-	-
Copy Cost	906.03	906.03	-	-
Printing	6.90	6.90	-	-
Postage	31.42	31.42	-	-
Dues	50.00	50.00	-	-
Supplies-Technical	8,080.88	-	8,080.88	-
Supplies-Infrastructure	9,717.69	-	9,717.69	-
Equipment	8,765.33	8,765.33	-	-
Matsl-Municipalities	248.94	-	-	-
Technology Refresh	147,065.48	-	147,065.48	-
Total Expenditures	\$ 3,030,403.47	\$ 36,392.60	\$ 2,832,997.57	\$ 9,629.90
Disallowed / Capitalized	-	-	-	-
Cost Adjustments:				
TVCCOG Revenue	(62,936.25)	-	(62,936.25)	-
Donations	(5,000.00)	-	(5,000.00)	-
Total Cost Adjustments	\$ (67,936.25)	\$ -	\$ (67,936.25)	\$ -
General & Administrative Allocation	(0.00)	(36,392.60)	36,094.32	298.28
Incoming Costs				
1st Allocation				
Building Depreciation	18,338.60	-	18,188.29	150.30
Equipment Depreciation	233,274.07	-	139,703.71	-
Insurance & Employee Activity	3,187.01	-	3,160.89	26.12
Audit & Consulting Services	1,973.26	-	1,957.08	16.17
Building & Facilities Management	70,909.33	-	70,328.15	581.18
County Executive	22,623.37	-	22,437.94	185.42
Finance Department	23,881.51	-	23,685.77	195.73
Printing & Mail Services	18.52	-	18.37	0.15
Data Performance & Analytics	7,862.51	-	7,798.06	64.44
Human Resources	17,965.54	-	17,818.29	147.25

DEPARTMENT 11
FISCAL 2021

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	400,033.70	-	305,096.56	1,366.78
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 3,362,500.92	\$ -	\$ 3,106,252.20	\$ 11,294.95
2nd Allocation				
Building Depreciation	6.37		6.32	0.05
Equipment Depreciation	31.36		18.78	-
Insurance & Employee Activity	216.52		214.75	1.77
Audit & Consulting Services	68.70		68.14	0.56
Building & Facilities Management	2,639.83		2,618.20	21.64
County Executive	1,860.65		1,845.40	15.25
Finance Department	6,029.79		5,980.36	49.42
Printing & Mail Services	2.21		2.20	0.02
Data Performance & Analytics	639.78		634.54	5.24
Human Resources	2,522.47		2,501.79	20.67
Information Technology	114,903.09		113,961.33	941.76
County Treasurer	24.83		24.63	0.20
Corporation Counsel	6,366.94		6,314.76	52.18
Central Courts	-		-	-
Sheriff's Office	115,215.71		114,271.39	944.32
Total 2nd Allocation	250,528.27	-	248,462.59	2,053.09
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 250,528.27	\$ -	\$ 248,462.59	\$ 2,053.09
Total Incoming Costs	650,561.96	-	553,559.15	3,419.87
Total Allocated Cost	\$ 3,613,029.18	\$ -	\$ 3,354,714.79	\$ 13,348.05

DEPARTMENT 11
FISCAL 2021

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Telephone	Departmental Costs
Expenditures:		
Salaries & Wages	\$ -	\$ -
Fringe Benefits	-	-
C/S-Internet Access	-	-
C/S-Ives Fiber	-	-
C/S-2nd Stage Fiber	-	-
C/S-Internet 2nd Access	-	-
PS-Technical Support	-	-
PS-Consultants	-	1,002.96
PS-Pen Test	-	-
Lease - Computers Non Allocate	-	-
Software Maintenance Contracts	-	-
SWM-Digital Certificate	-	-
SWM-IP Addresses	-	-
SWM-Domain Registration	-	-
SWM-Email Archiving	-	-
SWM-Firewall	-	-
SWM-Payroll Time Keeper	-	87,448.39
SWM-Inventory	-	-
SWM-Remote Access	-	-
SWM-Public Safety	-	62,683.11
SWM-Email Filter	-	-
SWM-Virtual World	-	-
SWM-Website	-	-
SWM-Anti Virus	-	-
SWM-LAN Storage	-	-
SWM-Server MFA	-	-
SWM-Video Cameras	-	-
SWM-Ad Tools	-	-
Hardware Maintenance	-	-
HWM-12th Floor UPS	-	-
HWM-Fiber	-	-
HWM-Network	-	-
HWM Lan Storage	-	-
HWM-Event Mgmt	-	-
HWM-Switches	-	-
Software Subscription	-	-
Telephone	-	-
Public Liability Expense	-	-
Travel/Mileage	-	-

DEPARTMENT 11
FISCAL 2021

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Telephone	Departmental Costs
Training	-	-
Conferences	-	-
Office Supplies	-	-
Paper	-	-
Copy Cost	-	-
Printing	-	-
Postage	-	-
Dues	-	-
Supplies-Technical	-	-
Supplies-Infrastructure	-	-
Equipment	-	-
Matls-Municipalities	-	248.94
Technology Refresh	-	-
Total Expenditures	\$ -	\$ 151,383.40
Disallowed / Capitalized	-	-
Cost Adjustments:		
TVCCOG Revenue	-	-
Donations	-	-
Total Cost Adjustments	\$ -	\$ -
General & Administrative Allocation	-	-
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Equipment Depreciation	93,570.36	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	-	-
Building & Facilities Management	-	-
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	-	-
Data Performance & Analytics	-	-
Human Resources	-	-

DEPARTMENT 11
FISCAL 2021

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Telephone	Departmental Costs
Total 1st Allocation	93,570.36	-
General & Administrative Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 93,570.36	\$ 151,383.40
2nd Allocation		
Building Depreciation	-	-
Equipment Depreciation	12.58	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	-	-
Building & 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	-	-
Total 2nd Allocation	12.58	-
General & Administrative Allocation	-	-
Unallocated	-	-
Total 2nd Tier Allocation	\$ 12.58	\$ -
Total Incoming Costs	93,582.94	-
Total Allocated Cost	\$ 93,582.94	\$ 151,383.40

**DEPARTMENT 11
FISCAL 2021**

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

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

Total 1st Tier Allocation \$ 3,106,252.20
Total 2nd Tier Allocation 248,462.59
Total Allocated Cost \$ 3,354,714.79

Grantee Department	Allocated			Direct Billed	1st Tier	2nd Tier	Total Allocated
	Allocation Units	Percentage	Gross Allocation		Allocation	Allocation	
Building & Facilities Management	13	1.03%	31,896.74	-	31,896.74	-	31,896.74
County Executive	9	0.71%	22,082.36	-	22,082.36	-	22,082.36
Finance Department	26	2.05%	63,793.49	-	63,793.49	-	63,793.49
Printing & Mail Services	3	0.24%	7,360.79	-	7,360.79	-	7,360.79
Data Performance & Analytics	3	0.24%	7,360.79	-	7,360.79	-	7,360.79
Human Resources	13	1.03%	31,896.74	-	31,896.74	-	31,896.74
Information Technology	46	3.63%	112,865.40	-	112,865.40	-	112,865.40
County Treasurer	13	1.03%	31,896.74	-	31,896.74	2,801.40	34,698.14
Corporation Counsel	14	1.11%	34,350.34	-	34,350.34	3,016.89	37,367.23
Central Courts	3	0.24%	7,360.79	-	7,360.79	646.48	8,007.26
Sheriff's Office	122	9.64%	299,338.68	-	299,338.68	26,290.06	325,628.74
Child Support	43	3.40%	105,504.62	-	105,504.62	9,266.17	114,770.78
Human Services-Administration	112	8.85%	274,802.72	-	274,802.72	24,135.13	298,937.86
Human Services-Economic Support	111	8.77%	272,349.13	-	272,349.13	23,919.64	296,268.77
Human Services-Health Services	172	13.59%	422,018.47	-	422,018.47	37,064.67	459,083.14
Human Services-Workforce Solutions	54	4.27%	132,494.17	-	132,494.17	11,636.58	144,130.75
Human Services-Youth and Family	146	11.53%	358,224.98	-	358,224.98	31,461.87	389,686.85
Human Services-Aging	94	7.42%	230,638.00	-	230,638.00	20,256.27	250,894.27
Human Services-Detention Center	23	1.82%	56,432.70	-	56,432.70	4,956.32	61,389.02
Communications	33	2.61%	80,968.66	-	80,968.66	7,111.25	88,079.90
Jail	86	6.79%	211,009.23	-	211,009.23	18,532.34	229,541.57
Jail Alternatives	7	0.55%	17,175.17	-	17,175.17	1,508.45	18,683.62
Register of Deeds	23	1.82%	56,432.70	-	56,432.70	4,956.32	61,389.02
County Clerk	7	0.55%	17,175.17	-	17,175.17	1,508.45	18,683.62
Emergency Management	7	0.55%	17,175.17	-	17,175.17	1,508.45	18,683.62
Planning & Development Services	10	0.79%	24,535.96	-	24,535.96	2,154.92	26,690.88
Harbor / Marina	8	0.63%	19,628.77	-	19,628.77	1,723.94	21,352.70
UW Extension	13	1.03%	31,896.74	-	31,896.74	2,801.40	34,698.14
Parks	1	0.08%	2,453.60	-	2,453.60	215.49	2,669.09
Highway	28	2.21%	68,700.68	-	68,700.68	6,033.78	74,734.46
Land Conservation	3	0.24%	7,360.79	-	7,360.79	646.48	8,007.26
Veterans Service	8	0.63%	19,628.77	-	19,628.77	1,723.94	21,352.70
Medical Examiner	10	0.79%	24,535.96	-	24,535.96	2,154.92	26,690.88
Other Departments	2	0.16%	4,907.19	-	4,907.19	430.98	5,338.18
Total	1,266	100.00%	\$ 3,106,252.20	\$ -	\$ 3,106,252.20	\$ 248,462.59	\$ 3,354,714.79

Allocation Basis: Number of PC Devices by Department

Allocation Source: IS Department Inventory



**DEPARTMENT 11
FISCAL 2021**

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

Department: Information Technology
Function: Child Support and Human Services

Total 1st Tier Allocation \$ 11,294.95
Total 2nd Tier Allocation 2,053.09
Total Allocated Cost \$ 13,348.05

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	7,432.03	77.18%	8,717.06	(2,268.81)	6,448.25	1,584.51	8,032.76
Human Services-Administration	2,197.87	22.82%	2,577.89	(18,607.76)	(16,029.87)	468.59	(15,561.28)
Total	9,629.90	100.00%	\$ 11,294.95	\$ (20,876.57)	\$ (9,581.62)	\$ 2,053.09	\$ (7,528.52)

Allocation Basis: Direct Allocation to Benefiting Department During 2021

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

**DEPARTMENT 11
FISCAL 2021**

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

Department: Information Technology
Function: Telephone

Total 1st Tier Allocation	\$ 93,570.36
Total 2nd Tier Allocation	12.58
Total Allocated Cost	\$ 93,582.94

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	17	1.48%	1,385.62	-	1,385.62	-	1,385.62
County Executive	8	0.70%	652.06	-	652.06	-	652.06
Finance Department	15	1.31%	1,222.61	-	1,222.61	-	1,222.61
Printing & Mail Services	2	0.17%	163.01	-	163.01	-	163.01
Data Performance & Analytics	1	0.09%	81.51	-	81.51	-	81.51
Human Resources	8	0.70%	652.06	-	652.06	-	652.06
Information Technology	25	2.18%	2,037.68	-	2,037.68	-	2,037.68
County Treasurer	5	0.44%	407.54	-	407.54	0.06	407.60
Corporation Counsel	8	0.70%	652.06	-	652.06	0.09	652.15
Central Courts	126	10.98%	10,269.92	-	10,269.92	1.48	10,271.40
Sheriff's Office	136	11.85%	11,084.99	-	11,084.99	1.60	11,086.59
Child Support	41	3.57%	3,341.80	-	3,341.80	0.48	3,342.28
Human Services-Administration	64	5.57%	5,216.47	-	5,216.47	0.75	5,217.22
Human Services-Economic Support	115	10.02%	9,373.34	-	9,373.34	1.35	9,374.69
Human Services-Health Services	133	11.59%	10,840.47	-	10,840.47	1.56	10,842.03
Human Services-Workforce Solutions	32	2.79%	2,608.23	-	2,608.23	0.38	2,608.61
Human Services-Youth and Family	87	7.58%	7,091.13	-	7,091.13	1.02	7,092.15
Human Services-Aging	47	4.09%	3,830.84	-	3,830.84	0.55	3,831.39
Human Services-Detention Center	29	2.53%	2,363.71	-	2,363.71	0.34	2,364.05
Communications	3	0.26%	244.52	-	244.52	0.04	244.56
Jail	81	7.06%	6,602.09	-	6,602.09	0.95	6,603.04
Jail Alternatives	1	0.09%	81.51	-	81.51	0.01	81.52
Register of Deeds	11	0.96%	896.58	-	896.58	0.13	896.71
County Clerk	7	0.61%	570.55	-	570.55	0.08	570.63
District Attorney	40	3.48%	3,260.29	-	3,260.29	0.47	3,260.76
Victim Witness	11	0.96%	896.58	-	896.58	0.13	896.71
Emergency Management	17	1.48%	1,385.62	-	1,385.62	0.20	1,385.82
Planning & Development Services	6	0.52%	489.04	-	489.04	0.07	489.11
Harbor / Marina	2	0.17%	163.01	-	163.01	0.02	163.04
UW Extension	14	1.22%	1,141.10	-	1,141.10	0.16	1,141.27
Parks	2	0.17%	163.01	-	163.01	0.02	163.04
Highway	38	3.31%	3,097.28	-	3,097.28	0.45	3,097.72
Land Conservation	3	0.26%	244.52	-	244.52	0.04	244.56
Veterans Service	7	0.61%	570.55	-	570.55	0.08	570.63
Medical Examiner	3	0.26%	244.52	-	244.52	0.04	244.56
Other Departments	3	0.26%	244.52	-	244.52	0.04	244.56
Total	1,148	100.00%	\$ 93,570.36	\$ -	\$ 93,570.36	\$ 12.58	\$ 93,582.94

Allocation Basis: Number of Telecommunications Lines Supported by IS

Allocation Source: IS Department Inventory Records



**DEPARTMENT 11
FISCAL 2021**

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

Department: Information Technology
Function: Departmental Costs

Total 1st Tier Allocation \$ 151,383.40
Total 2nd Tier Allocation -

Total Allocated Cost \$ 151,383.40

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance Department	59,780.35	39.49%	59,780.35	-	59,780.35	-	59,780.35
Sheriff's Office	27,668.04	18.28%	27,668.04	-	27,668.04	-	27,668.04
Human Services-Detention Center	7,607.48	5.03%	7,607.48	-	7,607.48	-	7,607.48
Jail	55,075.63	36.38%	55,075.63	-	55,075.63	-	55,075.63
County Clerk	1,002.96	0.66%	1,002.96	-	1,002.96	-	1,002.96
Other Departments	248.94	0.16%	248.94	-	248.94	-	248.94
Total	151,383.40	100.00%	\$ 151,383.40	\$ -	\$ 151,383.40	\$ -	\$ 151,383.40

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Systems and County Financial Records and Reports

DEPARTMENT 11
FISCAL 2021

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	Computer Operations	Child Support and Human Services
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Insurance & Employee Activity	-	-	-
Audit & Consulting Services	-	-	-
Building & Facilities Management	33,282.37	31,896.74	-
County Executive	22,734.42	22,082.36	-
Finance Department	124,796.45	63,793.49	-
Printing & Mail Services	7,523.80	7,360.79	-
Human Resources	32,548.80	31,896.74	-
Information Technology	114,903.09	112,865.40	-
County Treasurer	35,105.74	34,698.14	-
Corporation Counsel	38,019.38	37,367.23	-
Central Courts	18,278.66	8,007.26	-
Sheriff's Office	364,383.36	325,628.74	-
Child Support	126,145.82	114,770.78	8,032.76
Human Services-Administration	288,593.79	298,937.86	(15,561.28)
Human Services-Economic Support	305,643.46	296,268.77	-
Human Services-Health Services	469,925.17	459,083.14	-
Human Services-Workforce Solutions	146,739.36	144,130.75	-
Human Services-Youth and Family	396,779.00	389,686.85	-
Human Services-Aging	254,725.67	250,894.27	-
Human Services-Detention Center	71,360.55	61,389.02	-
Communications	88,324.46	88,079.90	-
Jail	291,220.24	229,541.57	-
Jail Alternatives	18,765.14	18,683.62	-
Register of Deeds	62,285.73	61,389.02	-
County Clerk	20,257.21	18,683.62	-
District Attorney	3,260.76	-	-
Victim Witness	896.71	-	-
Victim Advocate	-	-	-
Emergency Management	20,069.44	18,683.62	-
Planning & Development Services	27,179.99	26,690.88	-
Harbor / Marina	21,515.74	21,352.70	-

DEPARTMENT 11
FISCAL 2021

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Total	Computer Operations	Child Support and Human Services
UW Extension	35,839.41	34,698.14	-
Parks	2,832.13	2,669.09	-
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	77,832.19	74,734.46	-
Land Conservation	8,251.82	8,007.26	-
Lakeshores Library	-	-	-
Veterans Service	21,923.34	21,352.70	-
Medical Examiner	26,935.44	26,690.88	-
Courts & Judicial	-	-	-
Other Departments	5,831.67	5,338.18	-
Total	\$ 3,584,710.32	\$ 3,347,354.01	\$ (7,528.52)

DEPARTMENT 11
FISCAL 2021

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Telephone	Departmental Costs
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	-	-
Building & Facilities Management	1,385.62	-
County Executive	652.06	-
Finance Department	1,222.61	59,780.35
Printing & Mail Services	163.01	-
Human Resources	652.06	-
Information Technology	2,037.68	-
County Treasurer	407.60	-
Corporation Counsel	652.15	-
Central Courts	10,271.40	-
Sheriff's Office	11,086.59	27,668.04
Child Support	3,342.28	-
Human Services-Administration	5,217.22	-
Human Services-Economic Support	9,374.69	-
Human Services-Health Services	10,842.03	-
Human Services-Workforce Solutions	2,608.61	-
Human Services-Youth and Family	7,092.15	-
Human Services-Aging	3,831.39	-
Human Services-Detention Center	2,364.05	7,607.48
Communications	244.56	-
Jail	6,603.04	55,075.63
Jail Alternatives	81.52	-
Register of Deeds	896.71	-
County Clerk	570.63	1,002.96
District Attorney	3,260.76	-
Victim Witness	896.71	-
Victim Advocate	-	-
Emergency Management	1,385.82	-
Planning & Development Services	489.11	-
Harbor / Marina	163.04	-

DEPARTMENT 11
FISCAL 2021

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Telephone	Departmental Costs
UW Extension	1,141.27	-
Parks	163.04	-
Pritchard Park	-	-
Golf Courses	-	-
Highway	3,097.72	-
Land Conservation	244.56	-
Lakeshores Library	-	-
Veterans Service	570.63	-
Medical Examiner	244.56	-
Courts & Judicial	-	-
Other Departments	244.56	248.94
Total	\$ 93,501.44	\$ 151,383.40

**DEPARTMENT 12
FISCAL 2021**

**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 2021.
- **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 2021

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
Expenditures:				
Salaries & Wages	\$ 242,856.41	\$ 66,056.94	\$ 23,994.21	\$ 152,805.25
Fringe Benefits	112,966.33	30,726.84	11,161.07	71,078.41
C/S - Board Up In Rem	19,340.00	-	-	19,340.00
C/S - In Rem Clean up	23,179.65	-	-	23,179.65
C/S - City of Burlington	3,227.00	-	-	3,227.00
C/S - Lawn Care	9,650.00	-	-	9,650.00
Title Expenses	31,675.00	-	-	31,675.00
Attorneys	1,000.00	-	-	1,000.00
Professional Services	108.15	-	-	108.15
PS - Appraisal Services	4,999.50	-	-	4,999.50
Software Subscription	529.32	529.32	-	-
Telephone	1,002.17	1,002.17	-	-
Public Liability Expense	2,706.20	2,225.17	-	481.03
Advertising	3,245.14	3,245.14	-	-
Advertising - In Rem	17,578.15	-	-	17,578.15
Office Supplies	812.76	812.76	-	-
Paper	499.20	486.70	-	12.50
Copy	4,344.92	4,344.92	-	-
Printing	2,832.50	2,832.50	-	-
Publications	1,780.60	585.00	-	1,195.60
Postage	17,261.12	10,919.30	-	6,341.82
Dues	360.00	310.00	-	50.00
Over/Short Tax Accounts	103.94	103.94	-	-
Materials	63.40	-	-	63.40
Total Expenditures	\$ 502,121.46	\$ 124,180.71	\$ 35,155.29	\$ 342,785.47
Cost Adjustments:				
Treasurer's Fees	(1,412.49)	(1,412.49)	-	-
In Rem Fees	(108,697.58)	-	-	(108,697.58)
Total Cost Adjustments	\$ (110,110.07)	\$ (1,412.49)	\$ -	\$ (108,697.58)
Disallowed / Capitalized	(340,194.70)	-	-	(340,194.70)

**DEPARTMENT 12
FISCAL 2021**

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

Department: County Treasurer

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Receipts</u>	<u>General Government</u>
General & Administrative Allocation	-	(122,768.22)	16,661.40	106,106.81
Incoming Costs				
1st Allocation				
Building Depreciation	3,957.59	-	368.13	3,589.46
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	700.34	-	65.14	635.20
Audit & Consulting Services	1,210.29	-	112.58	1,097.71
Building & Facilities Management	15,302.69	-	1,423.43	13,879.27
County Executive	100.38	-	9.34	91.04
Finance Department	7,280.40	-	677.21	6,603.19
Printing & Mail Services	9,723.37	-	904.45	8,818.92
Data Performance & Analytics	474.11	-	44.10	430.01
Human Resources	4,063.51	-	377.98	3,685.53
Information Technology	32,304.28	-	3,004.88	29,299.40
Total 1st Allocation	75,116.95	-	6,987.23	68,129.73
General & Administrative Allocation	-	-	-	-
Unallocated	(68,129.73)	-	-	(68,129.73)
Total 1st Tier Allocation	\$ 58,803.91	\$ -	\$ 58,803.91	\$ -
2nd Allocation				
Building Depreciation	1.38	-	0.13	1.25
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	48.79	-	4.54	44.25
Audit & Consulting Services	40.43	-	3.76	36.67
Building & Facilities Management	569.69	-	52.99	516.70
County Executive	8.39	-	0.78	7.61
Finance Department	1,619.57	-	150.65	1,468.92
Printing & Mail Services	1,054.20	-	98.06	956.14
Data Performance & Analytics	35.79	-	3.33	32.46
Human Resources	545.28	-	50.72	494.56
Information Technology	2,801.46	-	260.59	2,540.87

DEPARTMENT 12
FISCAL 2021

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
County Treasurer	1,926.69	-	179.22	1,747.48
Corporation Counsel	26,561.62	-	2,470.71	24,090.91
Central Courts	-	-	-	-
Sheriff's Office	24,864.30	-	2,312.83	22,551.47
Total 2nd Allocation	60,077.59	-	5,588.30	54,489.29
General & Administrative Allocation	-	-	-	-
Unallocated	(54,489.29)	-	-	(54,489.29)
Total 2nd Tier Allocation	\$ 5,588.30	\$ -	\$ 5,588.30	\$ -
Total Incoming Costs	12,575.52	-	12,575.52	-
Total Allocated Cost	\$ 64,392.21	\$ -	\$ 64,392.21	\$ -

DEPARTMENT 12
FISCAL 2021

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation	\$ 58,803.91
Total 2nd Tier Allocation	5,588.30
Total Allocated Cost	\$ 64,392.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	34.00	0.29%	168.83	-	168.83	-	168.83
Building & Facilities Management	15.00	0.13%	74.49	-	74.49	-	74.49
County Executive	26.00	0.22%	129.11	-	129.11	-	129.11
Finance Department	11.00	0.09%	54.62	-	54.62	-	54.62
Printing & Mail Services	3.00	0.03%	14.90	-	14.90	-	14.90
Human Resources	1.00	0.01%	4.97	-	4.97	-	4.97
Information Technology	5.00	0.04%	24.83	-	24.83	-	24.83
County Treasurer	388.00	3.28%	1,926.69	-	1,926.69	-	1,926.69
Corporation Counsel	9.00	0.08%	44.69	-	44.69	4.43	49.12
Central Courts	575.00	4.86%	2,855.28	-	2,855.28	282.88	3,138.17
Sheriff's Office	442.00	3.73%	2,194.84	-	2,194.84	217.45	2,412.29
Child Support	43.00	0.36%	213.53	-	213.53	21.15	234.68
Human Services-Administration	136.00	1.15%	675.34	-	675.34	66.91	742.24
Human Services-Economic Support	19.00	0.16%	94.35	-	94.35	9.35	103.70
Human Services-Health Services	412.00	3.48%	2,045.87	-	2,045.87	202.69	2,248.56
Human Services-Workforce Solutions	152.00	1.28%	754.79	-	754.79	74.78	829.57
Human Services-Youth and Family	148.70	1.26%	738.40	-	738.40	73.16	811.56
Human Services-Aging	205.00	1.73%	1,017.97	-	1,017.97	100.85	1,118.82
Human Services-Detention Center	237.30	2.00%	1,178.36	-	1,178.36	116.74	1,295.11
Communications	38.00	0.32%	188.70	-	188.70	18.69	207.39
Jail	231.00	1.95%	1,147.08	-	1,147.08	113.65	1,260.72
Jail Alternatives	15.00	0.13%	74.49	-	74.49	7.38	81.87
Register of Deeds	783.00	6.61%	3,888.15	-	3,888.15	385.21	4,273.36
County Clerk	419.00	3.54%	2,080.63	-	2,080.63	206.14	2,286.77
District Attorney	191.00	1.61%	948.45	-	948.45	93.97	1,042.42
Victim Witness	1.00	0.01%	4.97	-	4.97	0.49	5.46
Victim Advocate	4.00	0.03%	19.86	-	19.86	1.97	21.83
Emergency Management	4.00	0.03%	19.86	-	19.86	1.97	21.83
Planning & Development Services	761.00	6.43%	3,778.90	-	3,778.90	374.39	4,153.29
UW Extension	29.00	0.24%	144.01	-	144.01	14.27	158.27
Parks	1,026.00	8.66%	5,094.82	-	5,094.82	504.76	5,599.58
Pritchard Park	10.00	0.08%	49.66	-	49.66	4.92	54.58
Golf Courses	27.00	0.23%	134.07	-	134.07	13.28	147.36
Highway	697.00	5.89%	3,461.10	-	3,461.10	342.90	3,804.00
Land Conservation	128.00	1.08%	635.61	-	635.61	62.97	698.58
Veterans Service	8.00	0.07%	39.73	-	39.73	3.94	43.66
Medical Examiner	38.00	0.32%	188.70	-	188.70	18.69	207.39
Other Departments	4,570.00	38.59%	22,693.29	-	22,693.29	2,248.31	24,941.59
Total	11,842.00	100.00%	\$ 58,803.91	\$ -	\$ 58,803.91	\$ 5,588.30	\$ 64,392.21

Allocation Basis: Number of General Receipts Processed by Department During 2021

Allocation Source: County Financial Records and Reports



DEPARTMENT 12
FISCAL 2021

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Receipts
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Audit & Consulting Services	-	-
Building & Facilities Management	74.49	74.49
County Executive	129.11	129.11
Finance Department	54.62	54.62
Printing & Mail Services	14.90	14.90
Human Resources	4.97	4.97
Information Technology	24.83	24.83
County Treasurer	1,926.69	1,926.69
Corporation Counsel	49.12	49.12
Central Courts	3,138.17	3,138.17
Sheriff's Office	2,412.29	2,412.29
Child Support	234.68	234.68
Human Services-Administration	742.24	742.24
Human Services-Economic Support	103.70	103.70
Human Services-Health Services	2,248.56	2,248.56
Human Services-Workforce Solutions	829.57	829.57
Human Services-Youth and Family	811.56	811.56
Human Services-Aging	1,118.82	1,118.82
Human Services-Detention Center	1,295.11	1,295.11
Communications	207.39	207.39
Jail	1,260.72	1,260.72
Jail Alternatives	81.87	81.87
Register of Deeds	4,273.36	4,273.36
County Clerk	2,286.77	2,286.77
District Attorney	1,042.42	1,042.42
Victim Witness	5.46	5.46
Victim Advocate	21.83	21.83
Emergency Management	21.83	21.83
Planning & Development Services	4,153.29	4,153.29
Harbor / Marina	-	-
UW Extension	158.27	158.27
Parks	5,599.58	5,599.58
Golf Courses	147.36	147.36

DEPARTMENT 12
FISCAL 2021

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	<u>Total</u>	<u>Receipts</u>
Highway	3,804.00	3,804.00
Land Conservation	698.58	698.58
Lakeshores Library	-	-
Veterans Service	43.66	43.66
Medical Examiner	207.39	207.39
Courts & Judicial	-	-
Other Departments	24,941.59	24,941.59
	<hr/>	<hr/>
Total	<u>\$ 64,168.80</u>	<u>\$ 64,168.80</u>

**DEPARTMENT 13
FISCAL 2021**

**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 2021 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 2021

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Expenditures:			
Salaries & Wages	\$ 434,013.37	\$ -	\$ 434,013.37
Fringe Benefits	155,143.38	-	155,143.38
Computer Research	3,208.20	-	3,208.20
Court Costs - Filing Fee	6.50	-	6.50
Equipment Repairs	50.50	-	50.50
Maintenance Agreements	1,615.00	-	1,615.00
Software Subscription	123.36	-	123.36
Witness Fees	(16.00)	-	(16.00)
Telephone	1,232.21	-	1,232.21
Public Liability Expense	4,852.86	-	4,852.86
Travel/Mileage	43.90	-	43.90
Training	1,858.36	-	1,858.36
Conferences	408.00	-	408.00
Office Supplies	1,016.15	-	1,016.15
Copy Cost	3,504.67	-	3,504.67
Printing	500.38	-	500.38
Publications	551.72	-	551.72
Postage	545.71	-	545.71
Dues	2,724.40	-	2,724.40
Equipment	668.49	-	668.49
Total Expenditures	\$ 612,051.16	\$ -	\$ 612,051.16
Cost Adjustments:			
Copies Revenue	(249.69)	-	(249.69)
Prot Plcmnt/Review Att Fee	(1,500.00)	-	(1,500.00)
Add back Billed Child Support Personnel Costs	59,048.58	-	59,048.58
Total Cost Adjustments	\$ 57,298.89	\$ -	\$ 57,298.89
General & Administrative Allocation	-	-	-

**DEPARTMENT 13
FISCAL 2021**

**RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION**

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	1,907.67	-	1,907.67
Equipment Depreciation	-	-	-
Insurance & Employee Activity	392.96	-	392.96
Audit & Consulting Services	535.19	-	535.19
Building & Facilities Management	7,376.34	-	7,376.34
County Executive	11,234.39	-	11,234.39
Finance Department	5,480.48	-	5,480.48
Printing & Mail Services	500.06	-	500.06
Data Performance & Analytics	521.52	-	521.52
Human Resources	4,064.30	-	4,064.30
Information Technology	35,002.40	-	35,002.40
County Treasurer	44.69	-	44.69
Total 1st Allocation	67,060.01	-	67,060.01
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 736,410.06	\$ -	\$ 736,410.06
2nd Allocation			
Corporation Counsel	135,941.14	-	135,941.14
Central Courts	-	-	-
Sheriff's Office	11,985.26	-	11,985.26
Building Depreciation	0.66	-	0.66
Equipment Depreciation	-	-	-
Insurance & Employee Activity	29.84	-	29.84

DEPARTMENT 13
FISCAL 2021

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Audit & Consulting Services	18.16	-	18.16
Building & Facilities Management	274.61	-	274.61
County Executive	923.86	-	923.86
Finance Department	1,064.84	-	1,064.84
Printing & Mail Services	102.87	-	102.87
Data Performance & Analytics	39.37	-	39.37
Human Resources	528.51	-	528.51
Information Technology	3,016.99	-	3,016.99
County Treasurer	4.43	-	4.43
Total 2nd Allocation	153,930.54	-	153,930.54
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 153,930.54	\$ -	\$ 153,930.54
Total Incoming Costs	220,990.55	-	220,990.55
Total Allocated Cost	\$ 890,340.60	\$ -	\$ 890,340.60

**DEPARTMENT 13
FISCAL 2021**

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

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation	\$ 736,410.06
Total 2nd Tier Allocation	<u>153,930.54</u>
Total Allocated Cost	\$ 890,340.60

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	3,140.37	0.59%	4,353.39	-	4,353.39	-	4,353.39
Audit & Consulting Services	2,798.72	0.53%	3,879.77	-	3,879.77	-	3,879.77
Building & Facilities Management		0.00%	-	-	-	-	-
County Executive	16,801.18	3.16%	23,290.91	-	23,290.91	-	23,290.91
Finance Department	9,147.84	1.72%	12,681.34	-	12,681.34	-	12,681.34
Printing & Mail Services	559.74	0.11%	775.95	-	775.95	-	775.95
Data Performance & Analytics	1,119.49	0.21%	1,551.91	-	1,551.91	-	1,551.91
Human Resources	13,332.12	2.51%	18,481.87	-	18,481.87	-	18,481.87
Information Technology	4,592.87	0.86%	6,366.94	-	6,366.94	-	6,366.94
County Treasurer	19,160.54	3.61%	26,561.62	-	26,561.62	-	26,561.62
Corporation Counsel	98,062.77	18.46%	135,941.14	-	135,941.14	-	135,941.14
Central Courts	3,525.53	0.66%	4,887.32	-	4,887.32	1,497.06	6,384.38
Sheriff's Office	18,946.90	3.57%	26,265.45	-	26,265.45	8,045.48	34,310.93
Child Support	43,499.24	8.19%	60,301.55	(59,048.58)	1,252.97	18,471.21	19,724.18
Human Services-Administration	52,455.43	9.87%	72,717.21	-	72,717.21	22,274.30	94,991.51
Human Services-Economic Support	8,967.64	1.69%	12,431.54	-	12,431.54	3,807.96	16,239.49
Human Services-Health Services	79,178.98	14.91%	109,763.17	-	109,763.17	33,622.00	143,385.18
Human Services-Workforce Solutions	1,046.79	0.20%	1,451.13	-	1,451.13	444.50	1,895.63
Human Services-Youth and Family	22,651.72	4.26%	31,401.32	-	31,401.32	9,618.67	41,019.99
Human Services-Aging	23,922.88	4.50%	33,163.49	-	33,163.49	10,158.44	43,321.93
Human Services-Detention Center	2,093.58	0.39%	2,902.26	-	2,902.26	889.00	3,791.26
Jail	10,653.17	2.01%	14,768.13	-	14,768.13	4,523.69	19,291.82
Register of Deeds	3,700.11	0.70%	5,129.34	-	5,129.34	1,571.19	6,700.53
County Clerk	9,376.93	1.77%	12,998.92	-	12,998.92	3,981.75	16,980.68
Emergency Management	2,744.97	0.52%	3,805.26	-	3,805.26	1,165.60	4,970.86
Planning & Development Services	5,233.95	0.99%	7,255.65	-	7,255.65	2,222.51	9,478.16
Harbor / Marina	2,016.56	0.38%	2,795.49	-	2,795.49	856.30	3,651.79
Parks	12,362.34	2.33%	17,137.50	-	17,137.50	5,249.46	22,386.96
Highway	5,793.69	1.09%	8,031.60	-	8,031.60	2,460.19	10,491.79
Medical Examiner	3,257.27	0.61%	4,515.44	-	4,515.44	1,383.14	5,898.59
Courts & Judicial	25,329.34	4.77%	35,113.22	-	35,113.22	10,755.67	45,868.89
Other Departments	25,745.56	4.85%	35,690.21	-	35,690.21	10,932.41	46,622.62
Total	531,218.22	100.00%	\$ 736,410.06	\$ (59,048.58)	\$ 677,361.48	\$ 153,930.54	\$ 831,292.02

Allocation Basis: Time and Effort by Benefiting Department During 2021

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



DEPARTMENT 13
FISCAL 2021

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	4,353.39	4,353.39
Audit & Consulting Services	3,879.77	3,879.77
Building & Facilities Management	-	-
County Executive	23,290.91	23,290.91
Finance Department	12,681.34	12,681.34
Printing & Mail Services	775.95	775.95
Human Resources	18,481.87	18,481.87
Information Technology	6,366.94	6,366.94
County Treasurer	26,561.62	26,561.62
Corporation Counsel	135,941.14	135,941.14
Central Courts	6,384.38	6,384.38
Sheriff's Office	34,310.93	34,310.93
Child Support	19,724.18	19,724.18
Human Services-Administration	94,991.51	94,991.51
Human Services-Economic Support	16,239.49	16,239.49
Human Services-Health Services	143,385.18	143,385.18
Human Services-Workforce Solutions	1,895.63	1,895.63
Human Services-Youth and Family	41,019.99	41,019.99
Human Services-Aging	43,321.93	43,321.93
Human Services-Detention Center	3,791.26	3,791.26
Communications	-	-
Jail	19,291.82	19,291.82
Jail Alternatives	-	-
Register of Deeds	6,700.53	6,700.53
County Clerk	16,980.68	16,980.68
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	4,970.86	4,970.86
Planning & Development Services	9,478.16	9,478.16
Harbor / Marina	3,651.79	3,651.79
UW Extension	-	-

DEPARTMENT 13
FISCAL 2021

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

Grantee Department	Total	Departmental Support
Parks	22,386.96	22,386.96
Golf Courses	-	-
Golf Courses	-	-
Highway	10,491.79	10,491.79
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	5,898.59	5,898.59
Courts & Judicial	45,868.89	45,868.89
Other Departments	46,622.62	46,622.62
Total	\$ 829,740.11	\$ 829,740.11

**DEPARTMENT 14
FISCAL 2021**

**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." Direct expenses have been excluded, leaving only indirect costs to allocate 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 2021**

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

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Expenditures:				
Salaries & Wages	\$ 1,810,883.31	\$ -	\$ 193,911.17	\$ 1,616,972.14
Fringe Benefits	823,643.78	-	86,643.85	736,999.93
C/S Time System	1,500.00	-	-	1,500.00
Att-Contracted	595,438.57	-	-	595,438.57
Att-Guardian ad Litem	360,916.63	-	-	360,916.63
Att-Out of Co Guardian at Litem	1,704.45	-	-	1,704.45
Att-Court App GAL	35,456.00	-	-	35,456.00
Att-Contract Probate	29,100.00	-	-	29,100.00
PS-Court Commissioners	34,428.00	-	-	34,428.00
PS-Social Workers	140,724.00	-	-	140,724.00
PS-Court Reporters	34,015.00	34,015.00	-	-
PS-Interpreters	93,808.07	93,808.07	-	-
PS-Transcripts	8,421.25	8,421.25	-	-
PS-Family Court Commissioner	26,930.00	-	13,600.00	13,330.00
Psychist-Chapter 51	52,875.00	-	-	52,875.00
Psychist-Criminal	33,300.00	-	-	33,300.00
Psychist-Juvenile	16,550.00	-	-	16,550.00
Psychist-Other	66,415.00	-	-	66,415.00
Psychiatric-Chapter 51	73,195.25	-	-	73,195.25
Psychiatric-Juvenile	3,849.15	-	-	3,849.15
Psychiatric-Other	2,000.00	-	-	2,000.00
Temporary Help	185,245.33	-	16,660.34	168,584.99
Temp Help-Scanning	67,865.61	-	-	67,865.61
Temp Help-Accounting	63,833.59	-	-	63,833.59
Temp Help-Probate	42,004.35	-	-	42,004.35
Equipment Repairs	1,859.20	1,859.20	-	-
Software Subscription	1,624.81	1,624.81	-	-
Witness Fees	35,256.75	-	-	35,256.75
Juror Exp-Food Supplies	34.99	-	-	34.99
Juror Exp-Meals	5,514.79	-	-	5,514.79
Juror Exp-Other Juror Expense	627.29	-	-	627.29
Juror Exp-Per Diem	39,384.00	-	-	39,384.00
Juror Exp-Travel	40,809.79	-	-	40,809.79
Juror Exp-Parking	217.55	-	-	217.55
Process Fees	1,226.00	-	-	1,226.00
Bank Service Fees	1,138.47	-	-	1,138.47

**DEPARTMENT 14
FISCAL 2021**

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

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Telephone	8,419.65	8,419.65	-	-
Public Liability Expense	20,190.98	-	2,111.08	18,079.90
Advertising	510.30	-	-	510.30
Travel/Mileage	1,332.12	1,332.12	-	-
Training	578.00	578.00	-	-
Conferences	1,786.55	1,786.55	-	-
Office Supplies	13,730.26	13,730.26	15.39	(15.39)
Paper	6,617.70	6,617.70	-	-
Copy Cost	12,783.76	12,783.76	-	-
Printing	10,712.38	10,712.38	-	-
Printing - Jury	2,887.17	-	-	2,887.17
Publications	34,340.87	-	-	34,340.87
Postage	69,522.39	69,522.39	-	-
Postage - Jury	9,496.40	-	-	9,496.40
Dues	2,394.68	2,394.68	-	-
Court Ordered Expenses	8,370.64	-	-	8,370.64
Equip - Chairs	1,334.19	1,334.19	-	-
Mat - Juror Appreciation	716.74	-	-	716.74
Total Expenditures	\$ 4,937,520.76	\$ 268,940.01	\$ 312,941.83	\$ 4,355,638.92
General & Administrative Allocation	0.00	(268,940.01)	28,798.36	240,141.65
Disallowed / Capitalized	(4,595,780.57)	-	-	(4,595,780.57)
Incoming Costs				
1st Allocation				
Building Depreciation	284,591.65	-	19,076.60	265,515.05
Equipment Depreciation	29,390.88	-	1,970.11	27,420.77
Insurance & Employee Activity	39,461.74	-	2,645.18	36,816.56
Audit & Consulting Services	11,664.76	-	781.91	10,882.85
Building & Facilities Management	801,714.28	-	53,740.09	747,974.19
County Executive	965.31	-	64.71	900.60
Finance Department	186,407.43	-	12,495.16	173,912.27
Printing & Mail Services	38,836.29	-	2,603.25	36,233.03
Data Performance & Analytics	4,559.49	-	305.63	4,253.86

**DEPARTMENT 14
FISCAL 2021**

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

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Human Resources	29,554.08	-	1,981.05	27,573.02
Information Technology	17,630.71	-	1,181.81	16,448.89
County Treasurer	2,855.28	-	191.39	2,663.89
Corporation Counsel	4,887.32	-	327.60	4,559.72
Total 1st Allocation	1,452,519.21	-	97,364.50	1,355,154.72
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 1,794,259.41	\$ -	\$ 439,104.69	\$ 1,355,154.72
2nd Allocation				
Building Depreciation	98.93	-	6.63	92.30
Equipment Depreciation	3.95	-	0.26	3.69
Insurance & Employee Activity	2,526.16	-	169.33	2,356.83
Audit & Consulting Services	374.38	-	25.09	349.28
Building & Facilities Management	29,807.09	-	1,998.01	27,809.08
County Executive	80.72	-	5.41	75.31
Finance Department	42,351.65	-	2,838.89	39,512.76
Printing & Mail Services	4,128.16	-	276.72	3,851.44
Data Performance & Analytics	344.16	-	23.07	321.09
Human Resources	3,844.09	-	257.68	3,586.42
Information Technology	647.96	-	43.43	604.52
County Treasurer	282.88	-	18.96	263.92
Corporation Counsel	1,497.06	-	100.35	1,396.71
Central Courts	-	-	-	-
Sheriff's Office	1,499,236.38	-	100,496.02	1,398,740.36
Total 2nd Allocation	1,585,223.57	-	106,259.87	1,478,963.70
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-

DEPARTMENT 14
FISCAL 2021

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Child Support</u>	<u>Central Courts Support</u>
Total 2nd Tier Allocation	\$ 1,585,223.57	\$ -	\$ 106,259.87	\$ 1,478,963.70
Total Incoming Costs	3,037,742.78	-	203,624.36	2,834,118.42
Total Allocated Cost	\$ 3,379,482.97	\$ -	\$ 545,364.56	\$ 2,834,118.42

DEPARTMENT 14
FISCAL 2021

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts
Function: Child Support

Total 1st Tier Allocation \$ 439,104.69
Total 2nd Tier Allocation 106,259.87

Total Allocated Cost \$ 545,364.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	439,104.69	(312,941.83)	126,162.86	106,259.87	232,422.73
Total	100.00	100.00%	\$ 439,104.69	\$ (312,941.83)	\$ 126,162.86	\$ 106,259.87	\$ 232,422.73

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 14
FISCAL 2021

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts
Function: Central Courts Support

Total 1st Tier Allocation \$ 1,355,154.72
Total 2nd Tier Allocation 1,478,963.70

Total Allocated Cost \$ 2,834,118.42

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Courts & Judicial	100.00%	100.00%	1,355,154.72	-	1,355,154.72	1,478,963.70	2,834,118.42
Total	100.00%	100.00%	\$ 1,355,154.72	\$ -	\$ 1,355,154.72	\$ 1,478,963.70	\$ 2,834,118.42

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

DEPARTMENT 14
FISCAL 2021

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	-	-	-
Building & Facilities Management	-	-	-
County Executive	-	-	-
Finance Department	-	-	-
Printing & Mail Services	-	-	-
Human Resources	-	-	-
Information Technology	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Central Courts	-	-	-
Sheriff's Office	-	-	-
Child Support	232,422.73	232,422.73	-
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	-	-	-
Communications	-	-	-
Jail	-	-	-
Jail Alternatives	-	-	-
Register of Deeds	-	-	-
County Clerk	-	-	-
District Attorney	-	-	-
Victim Witness	-	-	-
Victim Advocate	-	-	-
Emergency Management	-	-	-
Planning & Development Services	-	-	-
Harbor / Marina	-	-	-
UW Extension	-	-	-

DEPARTMENT 14
FISCAL 2021

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Courts

Grantee Department	Total	Child Support	Central Courts Support
Parks	-	-	-
Golf Courses	-	-	-
Golf Courses	-	-	-
Highway	-	-	-
Land Conservation	-	-	-
Lakeshores Library	-	-	-
Veterans Service	-	-	-
Medical Examiner	-	-	-
Courts & Judicial	2,834,118.42	-	2,834,118.42
Other Departments	-	-	-
Total	\$ 3,066,541.14	\$ 232,422.73	\$ 2,834,118.42

**DEPARTMENT 15
FISCAL 2021**

**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 2021**

**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
Expenditures:				
Salaries & Wages	\$ 12,904,947.38	\$ 160,131.63	\$ 180,446.37	\$ 76,331.83
Fringe Benefits	5,259,985.73	65,268.77	76,000.67	32,687.47
Tuition Reimbursement	1,111.11	1,111.11	-	-
Meal Reimbursement	6,089.83	6,089.83	-	-
Clothing Allowance Deputies	55,200.00	53,400.00	1,800.00	-
C/S-Shredding	925.02	925.02	-	-
MS-Drug Testing	179.00	-	-	-
Att-Contracted	3,150.00	-	-	-
P/S-Records Area	62,101.16	-	-	-
P/S-LEC Security Staff	100,781.73	-	-	-
PS - Courthouse Security Staff	105,527.65	-	-	-
Vehicle Repairs	200,108.53	200,108.53	-	-
Equipment Repairs	678.99	678.99	-	-
Lease	20,808.00	-	-	-
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	349,285.08	349,285.08	-	-
Software Subscription	4,434.98	4,434.98	-	-
SS-Body Cam	553,629.50	-	-	-
Telephone	154,839.61	154,839.61	-	-
Towing - Special Criminal Inv	12,847.97	-	-	-
Public Liability Expense	124,476.82	-	2,064.85	-
Insurance Expenses	3,006.00	3,006.00	-	-
Vehicle Insurance	58,527.20	58,527.20	-	-
Advertising	63.07	63.07	-	-
Travel	12,820.66	12,820.66	-	-
Conferences	10,453.00	10,453.00	-	-
Discretionary Account	2,271.17	-	-	-
Office Supplies	23,109.42	23,109.42	-	-
Paper	2,992.22	2,992.22	-	-
Copy Cost	14,667.80	14,667.80	-	-
Printing	12,474.84	12,474.84	-	-
Publications	851.53	851.53	-	-
Postage	11,943.06	11,943.06	-	-
Dues	6,502.33	6,502.33	-	-
Supplies - Food	4,954.05	-	-	-
Over Short Acct	207.05	-	-	-
Uniforms	8,016.34	8,016.34	-	-
Equipment	59,318.03	-	-	-

**DEPARTMENT 15
FISCAL 2021**

**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
Materials	31,726.56	-	-	-
Non Lapsing Expenditures	420,799.07	-	-	-
Training Facility Expenses	35,002.07	-	-	-
Patrol Station Expenses	53,505.71	-	-	-
Internet Unit Expenses	21,929.94	-	-	-
Water Patrol Expenses	32,057.10	-	-	-
Miscellaneous Grant Expenditures	138,702.76	-	-	-
Conveyance Expenses	19,572.40	-	-	-
Drug Unit Expenses	165,276.58	-	-	-
Total Expenditures	\$ 21,071,858.05	\$ 1,161,701.02	\$ 260,311.89	\$ 109,019.30
General & Administrative Allocation	-	(1,161,701.02)	16,447.84	6,957.71
Disallowed / Capitalized	(18,218,061.93)	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	65,197.17	-	852.41	356.99
Equipment Depreciation	628,440.65	-	8,216.44	3,441.07
Insurance & Employee Activity	9,810.69	-	128.27	53.72
Audit & Consulting Services	13,002.34	-	170.00	71.20
Building & Facilities Management	180,680.62	-	2,362.28	989.33
County Executive	3,645.63	-	47.66	19.96
Finance Department	266,500.55	-	3,484.32	1,459.24
Printing & Mail Services	11,658.71	-	152.43	63.84
Data Performance & Analytics	27,880.42	-	364.52	152.66
Human Resources	156,120.95	-	2,041.18	854.85
Information Technology	338,091.71	-	4,420.32	1,851.24
County Treasurer	2,194.84	-	28.70	12.02
Corporation Counsel	26,265.45	-	343.40	143.82
Central Courts	-	-	-	-
Total 1st Allocation	1,729,489.75	-	22,611.91	9,469.93
General & Administrative Allocation	-	-	-	-

**DEPARTMENT 15
FISCAL 2021**

**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
Unallocated	(1,495,710.64)	-	-	-
Total 1st Tier Allocation	\$ 3,087,575.22	\$ -	\$ 299,371.65	\$ 125,446.94
2nd Allocation				
Building Depreciation	22.66	-	0.30	0.12
Equipment Depreciation	84.49	-	1.10	0.46
Insurance & Employee Activity	778.32	-	10.18	4.26
Audit & Consulting Services	421.00	-	5.50	2.31
Building & Facilities Management	6,756.39	-	88.34	37.00
County Executive	304.85	-	3.99	1.67
Finance Department	52,434.77	-	685.55	287.11
Printing & Mail Services	2,509.35	-	32.81	13.74
Data Performance & Analytics	2,185.55	-	28.57	11.97
Human Resources	21,207.28	-	277.27	116.12
Information Technology	26,291.65	-	343.75	143.96
County Treasurer	217.45	-	2.84	1.19
Corporation Counsel	8,045.48	-	105.19	44.05
Central Courts	-	-	-	-
Sheriff's Office	304,003.02	-	3,974.63	1,664.59
Total 2nd Allocation	425,262.28	-	5,560.02	2,328.55
General & Administrative Allocation	-	-	-	-
Unallocated	(367,778.60)	-	-	-
Total 2nd Tier Allocation	\$ 425,262.28	\$ -	\$ 5,560.02	\$ 2,328.55
Total Incoming Costs	291,262.78	-	28,171.93	11,798.48
Total Allocated Cost	\$ 3,145,058.90	\$ -	\$ 304,931.66	\$ 127,775.49

DEPARTMENT 15
FISCAL 2021

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

Department: Sheriff's Office

Functions:	Courthouse & Law	
	Enforcement Security	General Government
Expenditures:		
Salaries & Wages	\$ 1,525,919.67	\$ 10,962,117.88
Fringe Benefits	589,741.42	4,496,287.40
Tuition Reimbursement	-	-
Meal Reimbursement	-	-
Clothing Allowance Deputies	-	-
C/S-Shredding	-	-
MS-Drug Testing	-	179.00
Att-Contracted	-	3,150.00
P/S-Records Area	-	62,101.16
P/S-LEC Security Staff	100,781.73	-
PS - Courthouse Security Staff	105,527.65	-
Vehicle Repairs	-	-
Equipment Repairs	-	-
Lease	-	20,808.00
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	-	-
Software Subscription	-	-
SS-Body Cam	-	553,629.50
Telephone	-	-
Towing - Special Criminal Inv	-	12,847.97
Public Liability Expense	-	122,411.97
Insurance Expenses	-	-
Vehicle Insurance	-	-
Advertising	-	-
Travel	-	-
Conferences	-	-
Discretionary Account	-	2,271.17
Office Supplies	-	-
Paper	-	-
Copy Cost	-	-
Printing	-	-
Publications	-	-
Postage	-	-
Dues	-	-
Supplies - Food	-	4,954.05
Over Short Acct	-	207.05
Uniforms	-	-
Equipment	-	59,318.03

DEPARTMENT 15
FISCAL 2021

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

Department: Sheriff's Office

Functions:	Courthouse & Law	
	Enforcement Security	General Government
Materials	-	31,726.56
Non Lapsing Expenditures	-	420,799.07
Training Facility Expenses	-	35,002.07
Patrol Station Expenses	-	53,505.71
Internet Unit Expenses	-	21,929.94
Water Patrol Expenses	-	32,057.10
Miscellaneous Grant Expenditures	-	138,702.76
Conveyance Expenses	-	19,572.40
Drug Unit Expenses	-	165,276.58
Total Expenditures	\$ 2,321,970.47	\$ 17,218,855.37
General & Administrative Allocation	139,088.90	999,206.56
Disallowed / Capitalized	-	(18,218,061.93)
Incoming Costs		
1st Allocation		
Building Depreciation	7,603.45	56,384.32
Equipment Depreciation	73,290.26	543,492.88
Insurance & Employee Activity	1,144.15	8,484.56
Audit & Consulting Services	1,516.36	11,244.78
Building & Facilities Management	21,071.41	156,257.61
County Executive	425.16	3,152.85
Finance Department	31,079.94	230,477.06
Printing & Mail Services	1,359.67	10,082.77
Data Performance & Analytics	3,251.48	24,111.76
Human Resources	18,207.20	135,017.72
Information Technology	39,429.07	292,391.08
County Treasurer	255.97	1,898.16
Corporation Counsel	3,063.14	22,715.09
Central Courts	-	-
Total 1st Allocation	201,697.26	1,495,710.64
General & Administrative Allocation	-	-

DEPARTMENT 15
FISCAL 2021

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

Department: Sheriff's Office

Functions:	Courthouse & Law	
	Enforcement Security	General Government
Unallocated	-	(1,495,710.64)
Total 1st Tier Allocation	\$ 2,662,756.63	\$ -
2nd Allocation		
Building Depreciation	2.64	19.60
Equipment Depreciation	9.85	73.07
Insurance & Employee Activity	90.77	673.12
Audit & Consulting Services	49.10	364.09
Building & Facilities Management	787.95	5,843.11
County Executive	35.55	263.65
Finance Department	6,115.07	45,347.04
Printing & Mail Services	292.65	2,170.16
Data Performance & Analytics	254.88	1,890.12
Human Resources	2,473.24	18,340.64
Information Technology	3,066.20	22,737.75
County Treasurer	25.36	188.06
Corporation Counsel	938.28	6,957.95
Central Courts	-	-
Sheriff's Office	35,453.56	262,910.23
Total 2nd Allocation	49,595.11	367,778.60
General & Administrative Allocation	-	-
Unallocated	-	(367,778.60)
Total 2nd Tier Allocation	\$ 49,595.11	\$ -
Total Incoming Costs	251,292.37	-
Total Allocated Cost	\$ 2,712,351.74	\$ -

DEPARTMENT 15
FISCAL 2021

RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Child Support

Total 1st Tier Allocation \$ 299,371.65
Total 2nd Tier Allocation 5,560.02

Total Allocated Cost \$ 304,931.66

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	299,371.65	(260,311.89)	39,059.76	5,560.02	44,619.77
Total	100.00	100.00%	\$ 299,371.65	\$ (260,311.89)	\$ 39,059.76	\$ 5,560.02	\$ 44,619.77

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 15
FISCAL 2021

RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 125,446.94
Total 2nd Tier Allocation 2,328.55

Total Allocated Cost \$ 127,775.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	9,327.00	10.20%	12,798.27	-	12,798.27	237.56	13,035.83
Human Services-Administration	19,905.00	21.77%	27,313.13	-	27,313.13	506.99	27,820.12
Human Services-Economic Support	12,440.00	13.61%	17,069.85	-	17,069.85	316.85	17,386.70
Human Services-Health Services	8,664.00	9.48%	11,888.52	-	11,888.52	220.68	12,109.20
Human Services-Workforce Solutions	4,524.00	4.95%	6,207.72	-	6,207.72	115.23	6,322.95
Human Services-Youth and Family	12,315.00	13.47%	16,898.33	-	16,898.33	313.67	17,212.00
Human Services-Detention Center	23,253.00	25.43%	31,907.17	-	31,907.17	592.26	32,499.44
Veterans Service	446.00	0.49%	611.99	-	611.99	11.36	623.35
Medical Examiner	548.00	0.60%	751.95	-	751.95	13.96	765.91
Total	91,422.00	100.00%	\$ 125,446.94	\$ -	\$ 125,446.94	\$ 2,328.55	\$ 127,775.49

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 15
FISCAL 2021**

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

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

Total 1st Tier Allocation \$ 2,662,756.63
Total 2nd Tier Allocation 49,595.11

Total Allocated Cost \$ 2,712,351.74

	Allocated Allocation Units	Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	1,359.50	0.97%	25,952.41	-	25,952.41	-	25,952.41
County Executive	445.20	0.32%	8,498.72	-	8,498.72	-	8,498.72
Finance Department	3,147.50	2.26%	60,084.74	-	60,084.74	-	60,084.74
Printing & Mail Services	1,246.50	0.89%	23,795.28	-	23,795.28	-	23,795.28
Data Performance & Analytics	342.46	0.25%	6,537.45	-	6,537.45	-	6,537.45
Human Resources	1,422.25	1.02%	27,150.29	-	27,150.29	-	27,150.29
Information Technology	6,035.50	4.33%	115,215.71	-	115,215.71	-	115,215.71
County Treasurer	1,302.50	0.93%	24,864.30	-	24,864.30	-	24,864.30
Corporation Counsel	627.84	0.45%	11,985.26	-	11,985.26	-	11,985.26
Central Courts	78,536.52	56.30%	1,499,236.38	-	1,499,236.38	-	1,499,236.38
Sheriff's Office	15,925.00	11.42%	304,003.02	-	304,003.02	-	304,003.02
Jail Alternatives	550.00	0.39%	10,499.32	-	10,499.32	937.49	11,436.81
Register of Deeds	5,901.00	4.23%	112,648.15	-	112,648.15	10,058.45	122,706.61
County Clerk	1,701.00	1.22%	32,471.53	-	32,471.53	2,899.41	35,370.94
District Attorney	5,964.50	4.28%	113,860.35	-	113,860.35	10,166.69	124,027.04
Victim Witness	3,302.50	2.37%	63,043.64	-	63,043.64	5,629.22	68,672.86
Victim Advocate	238.00	0.17%	4,543.34	-	4,543.34	405.68	4,949.02
Emergency Management	2,000.00	1.43%	38,179.34	-	38,179.34	3,409.07	41,588.41
Other Departments	9,439.00	6.77%	180,187.41	-	180,187.41	16,089.09	196,276.50
Total	139,486.77	100.00%	\$ 2,662,756.63	\$ -	\$ 2,662,756.63	\$ 49,595.11	\$ 2,712,351.74

Allocation Basis: Usable square footage by Benefiting Department

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

**DEPARTMENT 15
FISCAL 2021**

**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
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	-	-	-	-
Building & Facilities Management	25,952.41	-	-	25,952.41
County Executive	8,498.72	-	-	8,498.72
Finance Department	60,084.74	-	-	60,084.74
Printing & Mail Services	23,795.28	-	-	23,795.28
Human Resources	27,150.29	-	-	27,150.29
Information Technology	115,215.71	-	-	115,215.71
County Treasurer	24,864.30	-	-	24,864.30
Corporation Counsel	11,985.26	-	-	11,985.26
Central Courts	1,499,236.38	-	-	1,499,236.38
Sheriff's Office	304,003.02	-	-	304,003.02
Child Support	57,655.61	44,619.77	13,035.83	-
Human Services-Administration	27,820.12	-	27,820.12	-
Human Services-Economic Support	17,386.70	-	17,386.70	-
Human Services-Health Services	12,109.20	-	12,109.20	-
Human Services-Workforce Solutions	6,322.95	-	6,322.95	-
Human Services-Youth and Family	17,212.00	-	17,212.00	-
Human Services-Aging	-	-	-	-
Human Services-Detention Center	32,499.44	-	32,499.44	-
Communications	-	-	-	-
Jail	-	-	-	-
Jail Alternatives	11,436.81	-	-	11,436.81
Register of Deeds	122,706.61	-	-	122,706.61
County Clerk	35,370.94	-	-	35,370.94
District Attorney	124,027.04	-	-	124,027.04
Victim Witness	68,672.86	-	-	68,672.86
Victim Advocate	4,949.02	-	-	4,949.02
Emergency Management	41,588.41	-	-	41,588.41
Planning & Development Services	-	-	-	-
Harbor / Marina	-	-	-	-
UW Extension	-	-	-	-
Parks	-	-	-	-
Pritchard Park	-	-	-	-
Golf Courses	-	-	-	-

DEPARTMENT 15
FISCAL 2021

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
Highway	-	-	-	-
Land Conservation	-	-	-	-
Lakeshores Library	-	-	-	-
Veterans Service	623.35	-	623.35	-
Medical Examiner	765.91	-	765.91	-
Courts & Judicial	-	-	-	-
Other Departments	196,276.50	-	-	196,276.50
Total	\$ 2,878,209.56	\$ 44,619.77	\$ 127,775.49	\$ 2,705,814.30