

CENTRAL SERVICES COST ALLOCATION PLAN

RACINE COUNTY, WISCONSIN

Based on 2022 Financials



RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

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COST ALLOCATION PLAN OVERVIEW

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.
- **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.

- **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.
- **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:

- **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.
- **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.
- **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.
- **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.

COST ALLOCATION PLAN REPORT

Racine County, Wisconsin has selected Diversified Services Network, Inc. (DSN) to prepare its Central Services Cost Allocation Plan for use in its fiscal year 2024 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, 2022.

This cost allocation plan was compiled 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). A compilation is limited to presenting, in the form of financial reports, information that is the representation of management. DSN has not audited or reviewed the underlying data used in this cost allocation plan and accordingly, does not express an opinion or any other form of assurance on its accuracy.

As is required by 2 CFR 200, Subpart E, Cost Principles, the cost allocation plan is subject to adjustment that may be necessary based upon audit of this report.

Diversified Services Network, Inc.

CERTIFICATE OF COST ALLOCATION PLAN

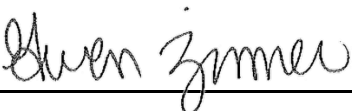
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2022, are allowable in accordance with the requirements of 2 CFR Part 200 and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct.

Governmental unit: Racine County, Wisconsin

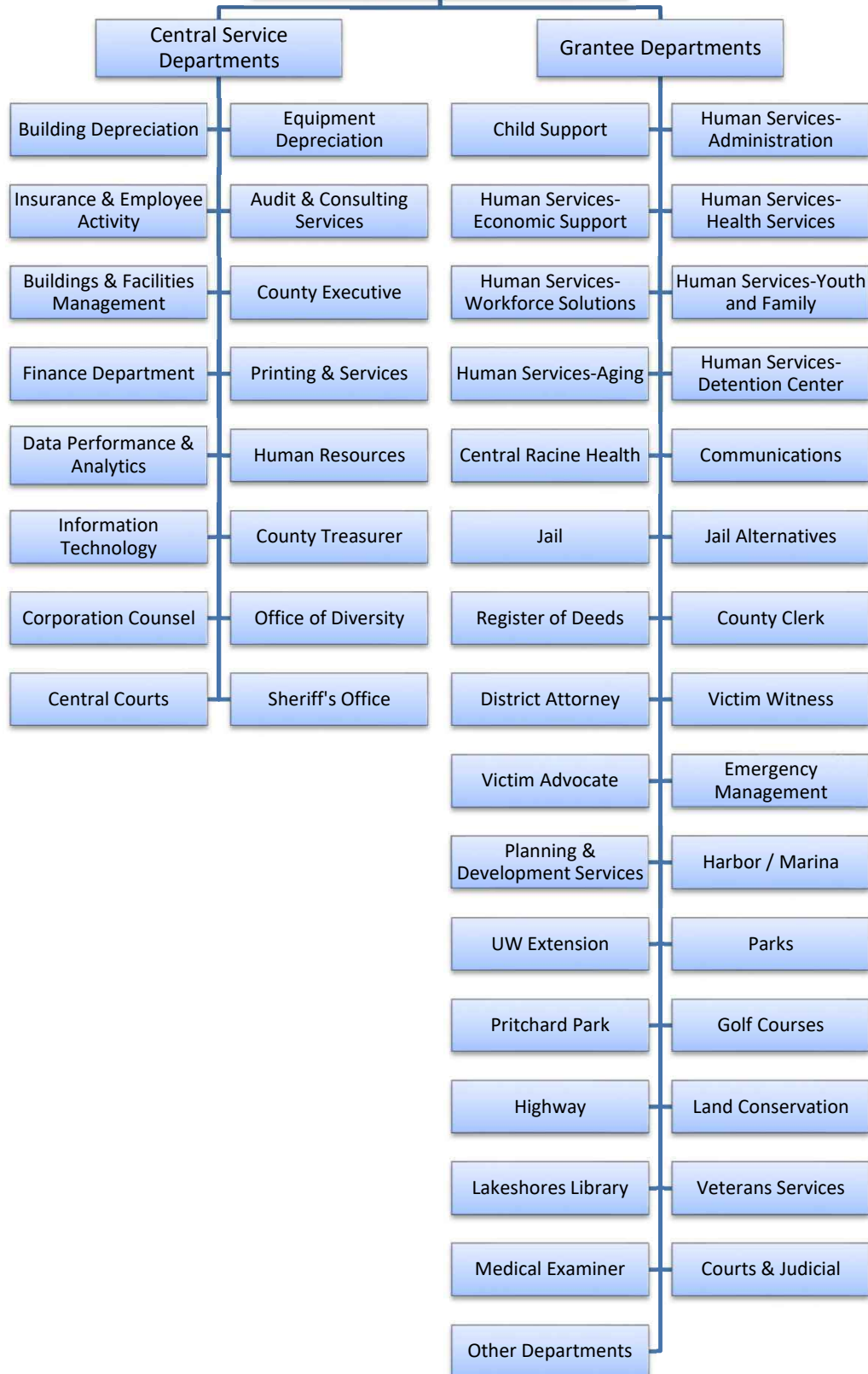
Signature: 

Name of Official: Gwen Zimmer

Title: Finance Director

Date of Execution: 07/31/2023

**RACINE COUNTY, WISCONSIN
2022 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2022**

	Child Support	Human Services- Administration	Human Services- Economic Support	Human Services- Health Services
Central Service Departments				
Building Depreciation	\$ 42,849	\$ 92,228	\$ 58,871	\$ 40,586
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	395	261	883	1,461
Audit & Consulting Services	1,099	2,085	3,121	11,501
Building & Facilities Management	3,410	7,864	5,836	3,754
County Executive	11,071	43,159	718	1,284
Finance Department	23,053	19,208	40,974	86,155
Printing & Mail Services	24,568	1,532	3,391	7,808
Data Performance & Analytics	2,859	143,165	6,127	10,959
Human Resources	23,133	15,378	52,170	85,039
Information Technology	106,927	305,856	266,671	486,318
County Treasurer	366	573	196	2,230
Corporation Counsel	53,852	16,400	7,146	77,230
Office of Diversity	2,373	1,511	5,085	9,094
Central Courts	287,624	-	-	-
Sheriff's Office	77,268	51,186	31,990	22,280
Total Allocated Costs	\$ 660,848	\$ 700,405	\$ 483,179	\$ 845,699
Rollforward Adjustment	67,225	280,099	3,177	18,292
Adjustment to Rollforward ¹	(2,373)	(1,511)	(5,085)	(9,094)
Total Proposed Costs	\$ 725,699	\$ 978,993	\$ 481,270	\$ 854,897

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2020.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2022**

	Human Services-			
	Workforce Solutions	Human Services- Youth and Family	Human Services- Aging	Human Services- Detention Center
Central Service Departments				
Building Depreciation	\$ 21,358	\$ 58,506	\$ -	\$ 106,826
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	142	991	296	643
Audit & Consulting Services	1,216	11,609	2,627	1,762
Building & Facilities Management	2,084	5,946	-	8,502
County Executive	156	827	439	515
Finance Department	7,232	91,827	20,752	25,738
Printing & Mail Services	6,504	7,611	30,232	139
Data Performance & Analytics	1,332	7,055	3,747	4,396
Human Resources	7,383	58,363	13,918	37,670
Information Technology	143,515	357,693	266,252	74,398
County Treasurer	292	573	1,201	503
Corporation Counsel	4,046	46,561	68,560	4,046
Office of Diversity	1,105	5,855	3,110	3,648
Central Courts	-	-	-	-
Sheriff's Office	11,634	31,668	-	59,796
Total Allocated Costs	\$ 207,998	\$ 685,085	\$ 411,134	\$ 328,581
Rollforward Adjustment	32,959	96,337	77,480	36,524
Adjustment to Rollforward ¹	(1,105)	(5,855)	(3,110)	(3,648)
Total Proposed Costs	\$ 239,851	\$ 775,567	\$ 485,504	\$ 361,458

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2020.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2022**

	Central Racine			
	Health	Communications	Jail	Jail Alternatives
Central Service Departments				
Building Depreciation	\$ -	\$ -	\$ 621,943	\$ 2,191
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	486	755	90,176	376
Audit & Consulting Services	2,770	1,900	4,211	1,042
Building & Facilities Management	-	100,049	1,292,757	4,554
County Executive	374	22,045	1,473	104
Finance Department	41,454	41,833	90,231	6,334
Printing & Mail Services	6,065	113	970	1,240
Data Performance & Analytics	3,195	4,882	12,565	888
Human Resources	28,876	45,390	100,012	2,873
Information Technology	-	81,011	327,196	17,750
County Treasurer	1,475	202	965	546
Corporation Counsel	3,350	-	24,419	-
Office of Diversity	2,651	4,051	10,428	737
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	10,670
Total Allocated Costs	\$ 90,695	\$ 302,230	\$ 2,577,346	\$ 49,305
Rollforward Adjustment	-	31,436	(74,350)	3,651
Adjustment to Rollforward ¹	(2,651)	(4,051)	(10,428)	(737)
Total Proposed Costs	\$ 88,044	\$ 329,614	\$ 2,492,568	\$ 52,218

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2020.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2022**

	Register of Deeds	County Clerk	District Attorney	Victim Witness
Central Service Departments				
Building Depreciation	\$ 16,253	\$ 4,685	\$ 16,428	\$ 9,096
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	3,431	1,022	3,585	1,953
Audit & Consulting Services	1,206	747	1,231	283
Building & Facilities Management	72,002	20,755	72,777	40,296
County Executive	73	44	156	62
Finance Department	8,759	6,017	23,145	5,050
Printing & Mail Services	2,696	72,943	4,796	2,345
Data Performance & Analytics	622	377	1,332	533
Human Resources	5,291	3,560	12,545	5,008
Information Technology	43,912	15,647	3,448	841
County Treasurer	4,190	2,164	923	16
Corporation Counsel	5,885	21,743	4,046	-
Office of Diversity	516	313	1,105	442
Central Courts	-	-	-	-
Sheriff's Office	114,475	32,998	115,707	64,066
Total Allocated Costs	\$ 279,313	\$ 183,017	\$ 261,224	\$ 129,991
Rollforward Adjustment	220	25,571	16,021	5,047
Adjustment to Rollforward ¹	(516)	(313)	(1,105)	(442)
Total Proposed Costs	\$ 279,016	\$ 208,274	\$ 276,139	\$ 134,597

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2020.

**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2022**

	Victim Advocate	Emergency Management	Planning & Development Services	Harbor / Marina
Central Service Departments				
Building Depreciation	\$ 656	\$ 7,966	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	158	1,161	95	-
Audit & Consulting Services	119	178	1,189	2,413
Building & Facilities Management	2,904	17,264	-	-
County Executive	18	21	32,289	-
Finance Department	1,830	3,896	9,515	19,029
Printing & Mail Services	1,427	433	3,791	786
Data Performance & Analytics	151	178	679	-
Human Resources	1,410	1,666	5,578	-
Information Technology	-	14,132	35,837	18,087
County Treasurer	21	37	3,946	-
Corporation Counsel	-	8,289	23,581	6,284
Office of Diversity	125	147	564	-
Central Courts	-	-	-	-
Sheriff's Office	4,617	38,799	-	-
Total Allocated Costs	\$ 13,436	\$ 94,167	\$ 117,064	\$ 46,598
Rollforward Adjustment	(580)	(10,328)	22,924	(4,359)
Adjustment to Rollforward ¹	(125)	(147)	(564)	-
Total Proposed Costs	\$ 12,730	\$ 83,692	\$ 139,425	\$ 42,239

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2020.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2022**

	UW Extension	Parks	Pritchard Park	Golf Courses
Central Service Departments				
Building Depreciation	\$ 5,159	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	28	249	-	-
Audit & Consulting Services	200	2,965	267	144
Building & Facilities Management	3,859	-	-	-
County Executive	52	245	-	-
Finance Department	4,777	12,622	1,309	735
Printing & Mail Services	2,035	594	-	-
Data Performance & Analytics	444	2,091	-	-
Human Resources	1,133	13,724	-	-
Information Technology	36,509	5,216	-	-
County Treasurer	90	5,999	164	117
Corporation Counsel	-	18,373	2,222	-
Office of Diversity	368	1,735	-	-
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 54,656	\$ 63,813	\$ 3,963	\$ 995
Rollforward Adjustment	7,286	17,733	(5,621)	203
Adjustment to Rollforward ¹	(368)	(1,735)	-	-
Total Proposed Costs	\$ 61,573	\$ 79,810	\$ (1,659)	\$ 1,198

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2020.

**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2022**

	Highway	Land Conservation	Lakeshores Library	Veterans Service
Central Service Departments				
Building Depreciation	\$ -	\$ -	\$ -	\$ 2,049
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	1,046	44	-	41
Audit & Consulting Services	16,522	524	3	302
Building & Facilities Management	-	-	-	163
County Executive	838	33	-	31
Finance Department	73,451	6,897	2	4,854
Printing & Mail Services	907	843	-	844
Data Performance & Analytics	7,146	284	-	266
Human Resources	62,254	2,651	-	2,565
Information Technology	70,916	7,823	-	23,386
County Treasurer	1,915	865	-	11
Corporation Counsel	12,418	-	5,025	-
Office of Diversity	5,931	236	-	221
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	1,147
Total Allocated Costs	\$ 253,343	\$ 20,200	\$ 5,030	\$ 35,881
Rollforward Adjustment	20,778	(3,167)	3,120	5,342
Adjustment to Rollforward ¹	(5,931)	(236)	-	(221)
Total Proposed Costs	\$ 268,190	\$ 16,797	\$ 8,150	\$ 41,001

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2020.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2022**

	Medical Examiner	Courts & Judicial	Other Departments	Total Allocated Costs
Central Service Departments				
Building Depreciation	\$ 2,518	\$ -	\$ 25,997	\$ 1,136,162
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	52	-	5,666	115,398
Audit & Consulting Services	639	-	9,188	83,063
Building & Facilities Management	200	-	131,142	1,796,118
County Executive	44	-	248	116,319
Finance Department	10,970	-	56,420	744,068
Printing & Mail Services	288	-	12,891	197,791
Data Performance & Analytics	376	-	2,113	217,762
Human Resources	3,453	-	3,291	594,334
Information Technology	30,537	-	4,967	2,744,845
County Treasurer	159	-	24,011	53,751
Corporation Counsel	6,714	31,835	74,823	526,849
Office of Diversity	312	-	1,754	63,418
Central Courts	-	2,665,294	-	2,952,919
Sheriff's Office	1,409	-	183,110	852,819
Total Allocated Costs	\$ 57,672	\$ 2,697,129	\$ 535,622	\$ 12,195,615
Rollforward Adjustment	10,909	(303,228)	(425)	380,272
Adjustment to Rollforward ¹	(312)	-	(1,754)	(63,418)
Total Proposed Costs	\$ 68,270	\$ 2,393,902	\$ 533,442	\$ 12,512,470

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2020.

**SCHEDULE OF FIXED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2022**

Grantee Department	Final Costs 2022	Fixed Costs 2020	Rollforward	Adjustments	Actual Costs with Rollforward
Child Support	\$ 660,848	\$ 593,623	\$ 67,225	\$ (2,373)	\$ 725,699
Human Services-Administration	700,405	420,306	280,099	(1,511)	978,993
Human Services-Economic Support	483,179	480,002	3,177	(5,085)	481,270
Human Services-Health Services	845,699	827,407	18,292	(9,094)	854,897
Human Services-Workforce Solutions	207,998	175,039	32,959	(1,105)	239,851
Human Services-Youth and Family	685,085	588,748	96,337	(5,855)	775,567
Human Services-Aging	411,134	333,654	77,480	(3,110)	485,504
Human Services-Detention Center	328,581	292,057	36,524	(3,648)	361,458
Central Racine Health	90,695	-	-	(2,651)	88,044
Communications	302,230	270,794	31,436	(4,051)	329,614
Jail	2,577,346	2,651,696	(74,350)	(10,428)	2,492,568
Jail Alternatives	49,305	45,654	3,651	(737)	52,218
Register of Deeds	279,313	279,093	220	(516)	279,016
County Clerk	183,017	157,446	25,571	(313)	208,274
District Attorney	261,224	245,203	16,021	(1,105)	276,139
Victim Witness	129,991	124,944	5,047	(442)	134,597
Victim Advocate	13,436	14,016	(580)	(125)	12,730
Emergency Management	94,167	104,495	(10,328)	(147)	83,692
Planning & Development Services	117,064	94,140	22,924	(564)	139,425
Harbor / Marina	46,598	50,957	(4,359)	-	42,239
UW Extension	54,656	47,370	7,286	(368)	61,573
Parks	63,813	46,080	17,733	(1,735)	79,810
Pritchard Park	3,963	9,584	(5,621)	-	(1,659)
Golf Courses	995	792	203	-	1,198
Highway	253,343	232,565	20,778	(5,931)	268,190
Land Conservation	20,200	23,367	(3,167)	(236)	16,797
Lakeshores Library	5,030	1,910	3,120	-	8,150
Veterans Service	35,881	30,539	5,342	(221)	41,001
Medical Examiner	57,672	46,763	10,909	(312)	68,270
Courts & Judicial	2,697,129	3,000,357	(303,228)	-	2,393,902
Other Departments	535,622	536,047	(425)	(1,754)	533,442
Total	\$ 12,195,615	\$ 11,724,648	\$ 380,272	\$ (63,418)	\$ 12,512,470

**SCHEDULE OF DEPARTMENTAL COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2022**

<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	\$ -	\$ 1,512,549	\$ -	\$ -	\$ 1,512,549
Equipment Depreciation	-	1,033,554	-	-	1,033,554
Insurance & Employee Activity	158,691	5,170	-	-	163,860
Audit & Consulting Services	-	116,135	-	-	116,135
Building & Facilities Management	3,694,558	(1,003,361)	-	-	2,691,197
County Executive	1,171,946	(347,165)	(518,092)	-	306,689
Finance Department	1,353,739	(209,211)	-	-	1,144,529
Printing & Mail Services	542,752	(286,464)	(22,920)	-	233,367
Data Performance & Analytics	326,849	-	-	(91,748)	235,101
Human Resources	667,269	-	-	-	667,269
Information Technology	2,931,587	(8,701)	-	(1,215)	2,921,671
County Treasurer	530,235	(91,133)	(388,608)	-	50,494
Corporation Counsel	623,900	59,379	-	(62,985)	620,294
Office of Diversity	889	-	(319)	-	570
Central Courts	5,325,612	-	(4,858,440)	(425,771)	41,401
Sheriff's Office	23,408,844	-	(20,515,252)	(317,203)	2,576,390
less unallocated Incoming costs					(2,119,456)
Total	\$ 40,736,871	\$ 780,753	\$ (26,303,632)	\$ (898,921)	\$ 12,195,615

**SCHEDULE OF ALLOCATION BASIS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2022**

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 (WRCS)	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 2022	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 2022	Finance Department Records & Reports
	Cost Allocation Plan	Central Service Functions Analyzed During Preparation of FY2021 Indirect Cost Allocation Plan	FY2021 Central Services Cost Allocation Plan Prepared During 2022
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

**SCHEDULE OF ALLOCATION BASIS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2022**

Department Number	Departmental Function	Allocation Base	Allocation Source
	Western Racine County Service Center (WRCS)	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Maintenance and Finance Departments
	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 FY2022	Office of the County Executive
	Office of Diversity	Direct Allocation to Benefiting Department	Time & Effort Analysis by Department Personnel
	General Government	Unallocated	
7	Finance Department		
	Accounting & Budgets	Number of Expenditure Transactions by Department During 2022 with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Parks, and Highway	County Financial Records and Reports
	Payroll	Payroll Disbursements During 2022 with Reduced Weighting Applied at 35% for Highway and Parks	Finance Department Records and Reports
	Purchasing	Purchase Orders by Department During 2022	County Financial Records & Reports
	Audit	Total Payroll and Accounting Transactions Processed by Department During 2022	Finance Department Records and Reports
	Receipts	Number of General Receipts Processed by Department During 2022	Financial Department Records and Reports
	Copier Pool Support	Copy Charges by Department During 2022	County Financial Records and Reports
	Departmental Support	Direct Allocation to Benefiting Departments	Finance Department Employee Personnel Activity Reports (PARs) and County Financial Records
	Phone Charges	Prorated Share of Monthly Phone Charges by Department During 2022	County Financial Records and Reports
8	Printing & Mail Services		
	Printing Services	Printing Charges by Department During 2022	County Financial Records and Reports
	Postage/Mail	Postage Charges by Department During 2022	County Financial Records and Reports

**SCHEDULE OF ALLOCATION BASIS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2022**

Department Number	Departmental Function	Allocation Base	Allocation Source
9	Data Performance & Analytics		
	Departmental Specific	Time/Effort Analysis by Benefiting Department for 2022	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	
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 2022	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 Direct Allocation to Benefiting Department During 2022	IS Department Inventory 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 2022	County Financial Records and Reports
	General Government	Unallocated	
13	Corporation Counsel		
	Departmental Support	Time and Effort by Benefiting Department During 2022	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

**SCHEDULE OF ALLOCATION BASIS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2022**

Department Number	Departmental Function	Allocation Base	Allocation Source
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 2022**

**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 \$191,266.35 was recorded for 2022 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 \$632,413.75 was recorded for 2022 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 \$293,297.58 was recorded for 2022 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 2022 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 2022**

**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	\$ 1,226,620.40	\$ 191,266.35	\$ 632,413.75	\$ 393,297.58	\$ 9,642.72
Interest Expense	285,928.95	21,997.38	236,130.70	26,497.66	1,303.21
Total Cost Adjustments	\$ 1,512,549.35	\$ 213,263.73	\$ 868,544.45	\$ 419,795.24	\$ 10,945.93
Incoming Costs					
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 1,512,549.35	\$ 213,263.73	\$ 868,544.45	\$ 419,795.24	\$ 10,945.93
2nd Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	-	-	-	-	-
Audit & Consulting Services	730.77	103.04	419.63	202.82	5.29
Building & Facilities Management	-	-	-	-	-
County Executive	-	-	-	-	-
Finance Department	-	-	-	-	-
Printing & Mail Services	-	-	-	-	-
Data Performance & Analytics	-	-	-	-	-
Human Resources	-	-	-	-	-
Information Technology	-	-	-	-	-
County Treasurer	-	-	-	-	-
Corporation Counsel	-	-	-	-	-
Office of Diversity	-	-	-	-	-
Central Courts	-	-	-	-	-
Sheriff's Office	-	-	-	-	-
Total 2nd Allocation	730.77	103.04	419.63	202.82	5.29
Total 2nd Tier Allocation	\$ 730.77	\$ 103.04	\$ 419.63	\$ 202.82	\$ 5.29
Unallocated	-	-	-	-	-
Total Incoming Costs	730.77	103.04	419.63	202.82	5.29
Total Allocated Cost	\$ 1,513,280.12	\$ 213,366.77	\$ 868,964.08	\$ 419,998.06	\$ 10,951.22

**DEPARTMENT 1
FISCAL 2022**

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

Department: Building Depreciation
Function: Courthouse

Total 1st Tier Allocation \$ 213,263.73
Total 2nd Tier Allocation 103.04

Total Allocated Cost \$ 213,366.77

	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%	3,742.56	-	3,742.56	1.81	3,744.36
County Executive	462.40	0.60%	1,272.93	-	1,272.93	0.61	1,273.54
Finance Department	3,147.50	4.06%	8,664.73	-	8,664.73	4.19	8,668.91
Printing & Mail Services	1,246.50	1.61%	3,431.48	-	3,431.48	1.66	3,433.14
Data Performance & Analytics	377.47	0.49%	1,039.12	-	1,039.12	0.50	1,039.63
Human Resources	1,422.25	1.84%	3,915.30	-	3,915.30	1.89	3,917.19
Information Technology	6,035.50	7.79%	16,615.07	-	16,615.07	8.03	16,623.10
County Treasurer	1,302.50	1.68%	3,585.64	-	3,585.64	1.73	3,587.37
Corporation Counsel	481.27	0.62%	1,324.88	-	1,324.88	0.64	1,325.52
Office of Diversity	94.37	0.12%	259.78	-	259.78	0.13	259.91
Central Courts	34,993.75	45.17%	96,333.99	-	96,333.99	46.54	96,380.53
Register of Deeds	5,901.00	7.62%	16,244.81	-	16,244.81	7.85	16,252.66
County Clerk	1,701.00	2.20%	4,682.67	-	4,682.67	2.26	4,684.93
District Attorney	5,964.50	7.70%	16,419.62	-	16,419.62	7.93	16,427.55
Victim Witness	3,302.50	4.26%	9,091.42	-	9,091.42	4.39	9,095.82
Victim Advocate	238.00	0.31%	655.19	-	655.19	0.32	655.50
Other Departments	9,439.00	12.18%	25,984.54	-	25,984.54	12.55	25,997.09
Total	77,469.00	100.00%	\$ 213,263.73	\$ -	\$ 213,263.73	\$ 103.04	\$ 213,366.77

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Maintenance and Finance Departments

**DEPARTMENT 1
FISCAL 2022**

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

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation	\$ 868,544.45
Total 2nd Tier Allocation	<u>419.63</u>
Total Allocated Cost	\$ 868,964.08

	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%	173,350.25	-	173,350.25	83.75	173,434.00
Sheriff's Office	15,925.00	7.30%	63,399.80	-	63,399.80	30.63	63,430.43
Jail	156,146.50	71.57%	621,642.47	-	621,642.47	300.34	621,942.81
Jail Alternatives	550.00	0.25%	2,189.63	-	2,189.63	1.06	2,190.69
Emergency Management	2,000.00	0.92%	7,962.30	-	7,962.30	3.85	7,966.14
Total	218,164.27	100.00%	\$ 868,544.45	\$ -	\$ 868,544.45	\$ 419.63	\$ 868,964.08

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Maintenance and Finance Departments

**DEPARTMENT 1
FISCAL 2022**

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

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

Total 1st Tier Allocation \$ 419,795.24
Total 2nd Tier Allocation 202.82

Total Allocated Cost \$ 419,998.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	9,327.00	10.202%	42,828.10	-	42,828.10	20.69	42,848.79
Human Services-Administration	19,905.00	21.773%	91,400.58	-	91,400.58	44.16	91,444.74
Human Services-Economic Support	12,440.00	13.607%	57,122.50	-	57,122.50	27.60	57,150.09
Human Services-Health Services	8,664.00	9.477%	39,783.71	-	39,783.71	19.22	39,802.93
Human Services-Workforce Solutions	4,524.00	4.948%	20,773.49	-	20,773.49	10.04	20,783.52
Human Services-Youth and Family	12,315.00	13.470%	56,548.52	-	56,548.52	27.32	56,575.84
Human Services-Detention Center	23,253.00	25.435%	106,774.07	-	106,774.07	51.59	106,825.65
Veterans Service	446.00	0.488%	2,047.96	-	2,047.96	0.99	2,048.95
Medical Examiner	548.00	0.599%	2,516.33	-	2,516.33	1.22	2,517.54
Total	91,422.00	100.00%	\$ 419,795.24	\$ -	\$ 419,795.24	\$ 202.82	\$ 419,998.06

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Maintenance and Finance Departments

**DEPARTMENT 1
FISCAL 2022**

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

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

Total 1st Tier Allocation \$ 10,945.93
Total 2nd Tier Allocation 5.29

Total Allocated Cost \$ 10,951.22

	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%	782.68	-	782.68	0.38	783.06
Human Services-Economic Support	743.00	15.718%	1,720.50	-	1,720.50	0.83	1,721.34
Human Services-Health Services	338.00	7.150%	782.68	-	782.68	0.38	783.06
Human Services-Workforce Solutions	248.00	5.246%	574.27	-	574.27	0.28	574.55
Human Services-Youth and Family	833.00	17.622%	1,928.91	-	1,928.91	0.93	1,929.84
UW Extension	2,227.00	47.112%	5,156.88	-	5,156.88	2.49	5,159.37
Total	4,727.00	100.00%	\$ 10,945.93	\$ -	\$ 10,945.93	\$ 5.29	\$ 10,951.22

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Maintenance and Finance Departments

**DEPARTMENT 1
FISCAL 2022**

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

Department: Building Depreciation

Grantee Department	Total	Law Enforcement	
		Courthouse	Center
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Insurance & Employee Activity	-	-	-
Audit & Consulting Services	-	-	-
Building & Facilities Management	3,744.36	3,744.36	-
County Executive	1,273.54	1,273.54	-
Finance Department	8,668.91	8,668.91	-
Printing & Mail Services	3,433.14	3,433.14	-
Data Performance & Analytics	1,039.63	1,039.63	-
Human Resources	3,917.19	3,917.19	-
Information Technology	16,623.10	16,623.10	-
County Treasurer	3,587.37	3,587.37	-
Corporation Counsel	1,325.52	1,325.52	-
Office of Diversity	259.91	259.91	-
Central Courts	269,814.53	96,380.53	173,434.00
Sheriff's Office	63,430.43	-	63,430.43
Child Support	42,848.79	-	-
Human Services-Administration	92,227.80	-	-
Human Services-Economic Support	58,871.43	-	-
Human Services-Health Services	40,585.98	-	-
Human Services-Workforce Solutions	21,358.07	-	-
Human Services-Youth and Family	58,505.68	-	-
Human Services-Aging	-	-	-
Human Services-Detention Center	106,825.65	-	-
Central Racine Health	-	-	-
Communications	-	-	-
Jail	621,942.81	-	621,942.81
Jail Alternatives	2,190.69	-	2,190.69
Register of Deeds	16,252.66	16,252.66	-
County Clerk	4,684.93	4,684.93	-
District Attorney	16,427.55	16,427.55	-
Victim Witness	9,095.82	9,095.82	-
Victim Advocate	655.50	655.50	-

DEPARTMENT 1
FISCAL 2022

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Courthouse	Law Enforcement Center
Emergency Management	7,966.14	-	7,966.14
Planning & Development Services	-	-	-
Harbor / Marina	-	-	-
UW Extension	5,159.37	-	-
Parks	-	-	-
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	-	-	-
Land Conservation	-	-	-
Lakeshores Library	-	-	-
Veterans Service	2,048.95	-	-
Medical Examiner	2,048.95	-	-
Courts & Judicial	2,517.54	-	-
Other Departments	-	-	-
Total	\$ 1,489,331.98	\$ 187,369.67	\$ 868,964.08

DEPARTMENT 1
FISCAL 2022

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	-	-
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	-	-
Office of Diversity	-	-
Central Courts	-	-
Sheriff's Office	-	-
Child Support	42,848.79	-
Human Services-Administration	91,444.74	783.06
Human Services-Economic Support	57,150.09	1,721.34
Human Services-Health Services	39,802.93	783.06
Human Services-Workforce Solutions	20,783.52	574.55
Human Services-Youth and Family	56,575.84	1,929.84
Human Services-Aging	-	-
Human Services-Detention Center	106,825.65	-
Central Racine Health	-	-
Communications	-	-
Jail	-	-
Jail Alternatives	-	-
Register of Deeds	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-

DEPARTMENT 1
FISCAL 2022

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)
Emergency Management	-	-
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	-	5,159.37
Parks	-	-
Pritchard Park	-	-
Golf Courses	-	-
Highway	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	2,048.95	-
Medical Examiner	2,048.95	-
Courts & Judicial	2,517.54	-
Other Departments	-	-
Total	\$ 422,047.01	\$ 10,951.22

**DEPARTMENT 2
FISCAL 2022**

**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 \$1,015,095.86 was recorded as 2022 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 2022

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	\$ 1,014,095.83	\$ 1,014,095.83
Interest Expense	19,458.54	19,458.54
Total Cost Adjustments	\$ 1,033,554.37	\$ 1,033,554.37
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 1,033,554.37	\$ 1,033,554.37
2nd Allocation		
Equipment Depreciation	-	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	137.02	137.02
Building & Facilities Management	-	-
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	-	-
Data Performance & Analytics	-	-
Human Resources	-	-
Information Technology	-	-
County Treasurer	-	-
Corporation Counsel	-	-
Office of Diversity	-	-
Central Courts	-	-
Sheriff's Office	-	-
Building Depreciation	-	-
Total 2nd Allocation	137.02	137.02
Total 2nd Tier Allocation	\$ 137.02	\$ 137.02
Unallocated	-	-
Total Incoming Costs	137.02	137.02
Total Allocated Cost	\$ 1,033,691.39	\$ 1,033,691.39

DEPARTMENT 2
FISCAL 2022

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
FUNCTIONAL COST ALLOCATIONS

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 1,033,554.37
Total 2nd Tier Allocation 137.02

Total Allocated Cost \$ 1,033,691.39

	Allocated		Gross Allocation	Direct Billed	1st Tier	2nd Tier	Total Allocated
	Allocation Units	Percentage			Allocation	Allocation	
Grantee Department							
Building & Facilities Management	110,345.69	10.68%	110,345.69	-	110,345.69	14.63	110,360.32
Printing & Mail Services	10,008.06	0.97%	10,008.06	-	10,008.06	1.33	10,009.39
Information Technology	213,132.37	20.62%	213,132.37	-	213,132.37	28.26	213,160.63
Central Courts	31,935.52	3.09%	31,935.52	-	31,935.52	4.23	31,939.75
Sheriff's Office	668,132.73	64.64%	668,132.73	-	668,132.73	88.57	668,221.30
Total	1,033,554.37	100.00%	\$ 1,033,554.37	\$ -	\$ 1,033,554.37	\$ 137.02	\$ 1,033,691.39

Allocation Basis: Equipment Depreciation and Interest Expense by Department in 2022

Allocation Source: County Financial Records and Reports

DEPARTMENT 2
FISCAL 2022

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	110,360.32	110,360.32
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	10,009.39	10,009.39
Data Performance & Analytics	-	-
Human Resources	-	-
Information Technology	213,160.63	213,160.63
County Treasurer	-	-
Office of Diversity	-	-
Corporation Counsel	-	-
Central Courts	31,939.75	31,939.75
Sheriff's Office	668,221.30	668,221.30
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	-	-
Central Racine Health	-	-
Communications	-	-
Jail	-	-
Jail Alternatives	-	-
Register of Deeds	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-

DEPARTMENT 2
FISCAL 2022

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Equipment Depreciation

<u>Grantee Department</u>	Total	Equipment Depreciation
Planning & Development Services	-	-
Harbor / Marina	-	-
UW Extension	-	-
Parks	-	-
Pritchard Park	-	-
Golf Courses	-	-
Highway	-	-
Land Conservation	-	-
Lakeshores Library	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	-
Total	\$ 1,033,691.39	\$ 1,033,691.39

**DEPARTMENT 3
FISCAL 2022**

**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 2022.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 3
FISCAL 2022**

**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	152,615.75	-	152,615.75	-	-
Total Expenditures	\$ 158,690.75	\$ -	\$ 152,615.75	\$ 6,075.00	\$ -
Cost Adjustments:					
Employee Activity Fees	(8,947.57)	-	-	-	(8,947.57)
Vending Machine Revenue	(6,374.06)	-	-	-	(6,374.06)
Donations	(7,655.08)	-	-	-	(7,655.08)
Employee Activity Expenses	28,146.31	-	-	-	28,146.31
Total Cost Adjustments	\$ 5,169.60	\$ -	\$ -	\$ -	\$ 5,169.60
Disallowed / Capitalized	-	-	-	-	-
General & Administrative Allocation	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-
Total 1st Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 163,860.35	\$ -	\$ 152,615.75	\$ 6,075.00	\$ 5,169.60
2nd Allocation					
Insurance & Employee Activity	26.08		21.30	0.85	3.93
Audit & Consulting Services	563.14		459.99	18.31	84.83
Building & Facilities Management	-		-	-	-
County Executive	24.16		19.73	0.79	3.64
Finance Department	3,939.84		3,218.22	128.10	593.52
Printing & Mail Services	32.44		26.50	1.05	4.89
Data Performance & Analytics	207.03		169.11	6.73	31.19
Human Resources	1,670.07		1,364.18	54.30	251.59
Information Technology	-		-	-	-
County Treasurer	399.96		326.71	13.00	60.25
Corporation Counsel	11,174.44		9,127.72	363.34	1,683.39

DEPARTMENT 3
FISCAL 2022

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
Office of Diversity	168.40		137.56	5.48	25.37
Central Courts	-		-	-	-
Sheriff's Office	-		-	-	-
Building Depreciation	-		-	-	-
Equipment Depreciation	-		-	-	-
Total 2nd Allocation	18,205.56	-	14,871.01	591.95	2,742.60
Total 2nd Tier Allocation	\$ 18,205.56	\$ -	\$ 14,871.01	\$ 591.95	\$ 2,742.60
Unallocated	-	-	-	-	-
Total Incoming Costs	18,205.56	-	14,871.01	591.95	2,742.60
Total Allocated Cost	\$ 182,065.91	\$ -	\$ 167,486.76	\$ 6,666.95	\$ 7,912.20

**DEPARTMENT 3
FISCAL 2022**

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

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

Total 1st Tier Allocation \$ 152,615.75
Total 2nd Tier Allocation 14,871.01

Total Allocated Cost \$ 167,486.76

	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%	701.82	-	701.82	68.39	770.21
County Executive	462.40	0.16%	238.71	-	238.71	23.26	261.97
Finance Department	3,147.50	1.06%	1,624.84	-	1,624.84	158.33	1,783.17
Printing & Mail Services	1,246.50	0.42%	643.48	-	643.48	62.70	706.19
Data Performance & Analytics	377.47	0.13%	194.86	-	194.86	18.99	213.85
Human Resources	1,422.25	0.48%	734.21	-	734.21	71.54	805.76
Information Technology	6,035.50	2.04%	3,115.73	-	3,115.73	303.60	3,419.33
County Treasurer	1,302.50	0.44%	672.39	-	672.39	65.52	737.91
Corporation Counsel	481.27	0.16%	248.45	-	248.45	24.21	272.66
Office of Diversity	94.37	0.03%	48.72	-	48.72	4.75	53.46
Central Courts	78,536.52	26.57%	40,543.17	-	40,543.17	3,950.56	44,493.73
Sheriff's Office	15,925.00	5.39%	8,221.02	-	8,221.02	801.06	9,022.08
Jail	156,146.50	52.82%	80,608.03	-	80,608.03	7,854.51	88,462.54
Jail Alternatives	550.00	0.19%	283.93	-	283.93	27.67	311.59
Register of Deeds	5,901.00	2.00%	3,046.29	-	3,046.29	296.83	3,343.13
County Clerk	1,701.00	0.58%	878.11	-	878.11	85.56	963.68
District Attorney	5,964.50	2.02%	3,079.07	-	3,079.07	300.03	3,379.10
Victim Witness	3,302.50	1.12%	1,704.86	-	1,704.86	166.12	1,870.98
Victim Advocate	238.00	0.08%	122.86	-	122.86	11.97	134.84
Emergency Management	2,000.00	0.68%	1,032.47	-	1,032.47	100.60	1,133.07
Other Departments	9,439.00	3.19%	4,872.73	-	4,872.73	474.80	5,347.53
Total	295,633.28	100.00%	\$ 152,615.75	\$ -	\$ 152,615.75	\$ 14,871.01	\$ 167,486.76

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 2022

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	591.95
Total Allocated Cost	\$ 6,666.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	2.500	0.21%	12.94	-	12.94	-	12.94
Building & Facilities Management	15.000	1.28%	77.66	-	77.66	7.58	85.25
County Executive	3.900	0.33%	20.19	-	20.19	1.97	22.16
Finance Department	13.000	1.11%	67.31	-	67.31	6.57	73.88
Printing & Mail Services	2.000	0.17%	10.36	-	10.36	1.01	11.37
Data Performance & Analytics	4.000	0.34%	20.71	-	20.71	2.02	22.73
Human Resources	5.800	0.49%	30.03	-	30.03	2.93	32.96
Information Technology	17.000	1.45%	88.02	-	88.02	8.59	96.61
County Treasurer	5.000	0.43%	25.89	-	25.89	2.53	28.42
Corporation Counsel	5.100	0.43%	26.41	-	26.41	2.58	28.98
Office of Diversity	1.000	0.09%	5.18	-	5.18	0.51	5.68
Central Courts	56.373	4.80%	291.87	-	291.87	28.50	320.38
Sheriff's Office	182.088	15.52%	942.77	-	942.77	92.06	1,034.83
Child Support	32.200	2.74%	166.72	-	166.72	16.28	183.00
Human Services-Administration	20.500	1.75%	106.14	-	106.14	10.36	116.50
Human Services-Economic Support	69.000	5.88%	357.25	-	357.25	34.89	392.14
Human Services-Health Services	123.410	10.52%	638.96	-	638.96	62.39	701.36
Human Services-Workforce Solutions	15.000	1.28%	77.66	-	77.66	7.58	85.25
Human Services-Youth and Family	79.450	6.77%	411.36	-	411.36	40.17	451.53
Human Services-Aging	42.200	3.60%	218.49	-	218.49	21.34	239.83
Human Services-Detention Center	49.500	4.22%	256.29	-	256.29	25.03	281.32
Central Racine Health	35.975	3.07%	186.26	-	186.26	18.19	204.45
Communications	54.975	4.69%	284.64	-	284.64	27.79	312.43
Jail	141.500	12.06%	732.63	-	732.63	71.54	804.17
Jail Alternatives	10.000	0.85%	51.78	-	51.78	5.06	56.83
Register of Deeds	7.000	0.60%	36.24	-	36.24	3.54	39.78
County Clerk	4.250	0.36%	22.00	-	22.00	2.15	24.15
District Attorney	15.000	1.28%	77.66	-	77.66	7.58	85.25
Victim Witness	6.000	0.51%	31.07	-	31.07	3.03	34.10
Victim Advocate	1.700	0.14%	8.80	-	8.80	0.86	9.66
Emergency Management	2.000	0.17%	10.36	-	10.36	1.01	11.37
Planning & Development Services	7.650	0.65%	39.61	-	39.61	3.87	43.48
UW Extension	5.000	0.43%	25.89	-	25.89	2.53	28.42
Parks	23.545	2.01%	121.91	-	121.91	11.90	133.81
Highway	80.477	6.86%	416.68	-	416.68	40.69	457.36
Land Conservation	3.200	0.27%	16.57	-	16.57	1.62	18.19
Veterans Service	3.000	0.26%	15.53	-	15.53	1.52	17.05
Medical Examiner	4.238	0.36%	21.94	-	21.94	2.14	24.09
Other Departments	23.800	2.03%	123.23	-	123.23	12.03	135.26
Total	1,173.331	100.00%	\$ 6,075.00	\$ -	\$ 6,075.00	\$ 591.95	\$ 6,666.95

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

Allocation Source: County Financial and Human Resources Records and Reports



**DEPARTMENT 3
FISCAL 2022**

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

Department: Insurance & Employee Activity
Function: Employee Activity

Total 1st Tier Allocation	\$ 5,169.60
Total 2nd Tier Allocation	2,742.60
Total Allocated Cost	\$ 7,912.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	2.5000	0.25%	13.13	-	13.13	-	13.13
Building & Facilities Management	14.0000	1.42%	73.55	-	73.55	39.12	112.67
County Executive	3.9000	0.40%	20.49	-	20.49	10.90	31.39
Finance Department	13.0000	1.32%	68.30	-	68.30	36.33	104.62
Data Performance & Analytics	4.0000	0.41%	21.01	-	21.01	11.18	32.19
Human Resources	5.8000	0.59%	30.47	-	30.47	16.21	46.68
Information Technology	15.0000	1.52%	78.80	-	78.80	41.91	120.72
County Treasurer	5.0000	0.51%	26.27	-	26.27	13.97	40.24
Corporation Counsel	5.1000	0.52%	26.79	-	26.79	14.25	41.04
Office of Diversity	1.0000	0.10%	5.25	-	5.25	2.79	8.05
Central Courts	49.2875	5.01%	258.94	-	258.94	137.72	396.66
Sheriff's Office	174.4875	17.73%	916.68	-	916.68	487.56	1,404.24
Child Support	26.4000	2.68%	138.69	-	138.69	73.77	212.46
Human Services-Administration	18.0000	1.83%	94.56	-	94.56	50.30	144.86
Human Services-Economic Support	61.0000	6.20%	320.47	-	320.47	170.45	490.92
Human Services-Health Services	94.4000	9.59%	495.94	-	495.94	263.78	759.71
Human Services-Workforce Solutions	7.0000	0.71%	36.77	-	36.77	19.56	56.33
Human Services-Youth and Family	67.0000	6.81%	351.99	-	351.99	187.21	539.20
Human Services-Aging	7.0000	0.71%	36.77	-	36.77	19.56	56.33
Human Services-Detention Center	45.0000	4.57%	236.41	-	236.41	125.74	362.15
Central Racine Health	34.9750	3.55%	183.74	-	183.74	97.73	281.47
Communications	54.9750	5.59%	288.81	-	288.81	153.61	442.43
Jail	113.0000	11.48%	593.65	-	593.65	315.75	909.40
Jail Alternatives	1.0000	0.10%	5.25	-	5.25	2.79	8.05
Register of Deeds	6.0000	0.61%	31.52	-	31.52	16.77	48.29
County Clerk	4.2500	0.43%	22.33	-	22.33	11.88	34.20
District Attorney	15.0000	1.52%	78.80	-	78.80	41.91	120.72
Victim Witness	6.0000	0.61%	31.52	-	31.52	16.77	48.29
Victim Advocate	1.7000	0.17%	8.93	-	8.93	4.75	13.68
Emergency Management	2.0000	0.20%	10.51	-	10.51	5.59	16.10
Planning & Development Services	6.4500	0.66%	33.89	-	33.89	18.02	51.91
Parks	14.2550	1.45%	74.89	-	74.89	39.83	114.72
Highway	73.1000	7.43%	384.04	-	384.04	204.26	588.29
Land Conservation	3.2000	0.33%	16.81	-	16.81	8.94	25.75
Veterans Service	3.0000	0.30%	15.76	-	15.76	8.38	24.14
Medical Examiner	3.4375	0.35%	18.06	-	18.06	9.61	27.66
Other Departments	22.8000	2.32%	119.78	-	119.78	63.71	183.49
Total	984.0175	100.00%	\$ 5,169.60	\$ -	\$ 5,169.60	\$ 2,742.60	\$ 7,912.20

Allocation Basis: Number of FTE, Including County Board

Allocation Source: County Financial and Human Resources Records and Reports



**DEPARTMENT 3
FISCAL 2022**

**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	26.08	-	12.94	13.13
Audit & Consulting Services	-	-	-	-
Building & Facilities Management	968.12	770.21	85.25	112.67
County Executive	315.52	261.97	22.16	31.39
Finance Department	1,961.67	1,783.17	73.88	104.62
Printing & Mail Services	717.55	706.19	11.37	-
Data Performance & Analytics	268.77	213.85	22.73	32.19
Human Resources	885.39	805.76	32.96	46.68
Information Technology	3,636.66	3,419.33	96.61	120.72
County Treasurer	806.57	737.91	28.42	40.24
Corporation Counsel	342.68	272.66	28.98	41.04
Office of Diversity	67.19	53.46	5.68	8.05
Central Courts	45,210.76	44,493.73	320.38	396.66
Sheriff's Office	11,461.15	9,022.08	1,034.83	1,404.24
Child Support	395.46	-	183.00	212.46
Human Services-Administration	261.37	-	116.50	144.86
Human Services-Economic Support	883.05	-	392.14	490.92
Human Services-Health Services	1,461.07	-	701.36	759.71
Human Services-Workforce Solutions	141.58	-	85.25	56.33
Human Services-Youth and Family	990.73	-	451.53	539.20
Human Services-Aging	296.16	-	239.83	56.33
Human Services-Detention Center	643.47	-	281.32	362.15
Central Racine Health	485.92	-	204.45	281.47
Communications	754.86	-	312.43	442.43
Jail	90,176.11	88,462.54	804.17	909.40
Jail Alternatives	376.47	311.59	56.83	8.05
Register of Deeds	3,431.20	3,343.13	39.78	48.29
County Clerk	1,022.03	963.68	24.15	34.20
District Attorney	3,585.07	3,379.10	85.25	120.72
Victim Witness	1,953.37	1,870.98	34.10	48.29
Victim Advocate	158.18	134.84	9.66	13.68
Emergency Management	1,160.53	1,133.07	11.37	16.10
Planning & Development Services	95.38	-	43.48	51.91
Harbor / Marina	-	-	-	-
UW Extension	28.42	-	28.42	-

**DEPARTMENT 3
FISCAL 2022**

**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
Parks	248.53	-	133.81	114.72
Pritchard Park	-	-	-	-
Golf Courses	-	-	-	-
Highway	1,045.66	-	457.36	588.29
Land Conservation	43.94	-	18.19	25.75
Lakeshores Library	-	-	-	-
Veterans Service	41.19	-	17.05	24.14
Medical Examiner	51.75	-	24.09	27.66
Courts & Judicial	-	-	-	-
Other Departments	5,666.28	5,347.53	135.26	183.49
Total	\$ 182,065.91	\$ 167,486.76	\$ 6,666.95	\$ 7,912.20

**DEPARTMENT 4
FISCAL 2022**

**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 2022.

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 FY2021 plan that was prepared during 2022.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2022

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	109,010.00	-	109,010.00	-
Total Cost Adjustments	\$ 116,135.00	\$ -	\$ 109,010.00	\$ 7,125.00
Disallowed / Capitalized	-	-	-	-
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 116,135.00	\$ -	\$ 109,010.00	\$ 7,125.00
2nd Allocation				
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	137.02	-	128.61	8.41
Building & Facilities Management	-	-	-	-
County Executive	-	-	-	-
Finance Department	-	-	-	-
Printing & Mail Services	-	-	-	-
Data Performance & Analytics	-	-	-	-
Human Resources	-	-	-	-
Information Technology	-	-	-	-
County Treasurer	-	-	-	-
Corporation Counsel	2,020.51	-	1,896.55	123.96
Office of Diversity	-	-	-	-

DEPARTMENT 4
FISCAL 2022

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

Department: Audit & Consulting Services

Functions:	Total	General & Administrative	General Audit Services	Cost Allocation Plan
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 2nd Allocation	2,157.53	-	2,025.16	132.37
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 2,157.53	\$ -	\$ 2,025.16	\$ 132.37
Total Incoming Costs	2,157.53	-	2,025.16	132.37
Total Allocated Cost	\$ 118,292.53	\$ -	\$ 111,035.16	\$ 7,257.37

**DEPARTMENT 4
FISCAL 2022**

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

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

Total 1st Tier Allocation	\$ 109,010.00
Total 2nd Tier Allocation	<u>2,025.16</u>
Total Allocated Cost	\$ 111,035.16

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	380.00	0.33%	357.61	-	357.61	-	357.61
Building & Facilities Management	2,540.00	2.19%	2,390.32	-	2,390.32	44.55	2,434.88
County Executive	465.00	0.40%	437.60	-	437.60	8.16	445.75
Finance Department	754.00	0.65%	709.57	-	709.57	13.23	722.79
Printing & Mail Services	340.00	0.29%	319.96	-	319.96	5.96	325.93
Data Performance & Analytics	230.00	0.20%	216.45	-	216.45	4.03	220.48
Human Resources	370.00	0.32%	348.20	-	348.20	6.49	354.69
Information Technology	991.00	0.86%	932.60	-	932.60	17.38	949.98
County Treasurer	785.00	0.68%	738.74	-	738.74	13.77	752.51
Corporation Counsel	377.00	0.33%	354.78	-	354.78	6.61	361.40
Office of Diversity	31.00	0.03%	29.17	-	29.17	0.54	29.72
Central Courts	11,842.00	10.22%	11,144.17	-	11,144.17	207.71	11,351.89
Sheriff's Office	10,082.00	8.70%	9,487.89	-	9,487.89	176.84	9,664.73
Child Support	1,146.00	0.99%	1,078.47	-	1,078.47	20.10	1,098.57
Human Services-Administration	2,175.00	1.88%	2,046.83	-	2,046.83	38.15	2,084.98
Human Services-Economic Support	3,256.00	2.81%	3,064.13	-	3,064.13	57.11	3,121.24
Human Services-Health Services	11,998.00	10.36%	11,290.98	-	11,290.98	210.45	11,501.43
Human Services-Workforce Solutions	1,268.00	1.09%	1,193.28	-	1,193.28	22.24	1,215.52
Human Services-Youth and Family	12,110.30	10.45%	11,396.66	-	11,396.66	212.42	11,609.08
Human Services-Aging	2,740.00	2.37%	2,578.54	-	2,578.54	48.06	2,626.60
Human Services-Detention Center	1,837.70	1.59%	1,729.41	-	1,729.41	32.23	1,761.64
Central Racine Health	2,890.00	2.49%	2,719.70	-	2,719.70	50.69	2,770.39
Communications	1,982.00	1.71%	1,865.20	-	1,865.20	34.77	1,899.97
Jail	4,393.00	3.79%	4,134.13	-	4,134.13	77.06	4,211.18
Jail Alternatives	1,087.00	0.94%	1,022.95	-	1,022.95	19.07	1,042.01
Register of Deeds	1,258.00	1.09%	1,183.87	-	1,183.87	22.07	1,205.93
County Clerk	779.00	0.67%	733.09	-	733.09	13.66	746.76
District Attorney	1,284.00	1.11%	1,208.34	-	1,208.34	22.52	1,230.86
Victim Witness	295.00	0.25%	277.62	-	277.62	5.17	282.79
Victim Advocate	124.00	0.11%	116.69	-	116.69	2.18	118.87
Emergency Management	186.00	0.16%	175.04	-	175.04	3.26	178.30
Planning & Development Services	1,240.00	1.07%	1,166.93	-	1,166.93	21.75	1,188.68
Harbor / Marina	2,517.00	2.17%	2,368.68	-	2,368.68	44.15	2,412.83
UW Extension	209.00	0.18%	196.68	-	196.68	3.67	200.35
Parks	3,093.00	2.67%	2,910.74	-	2,910.74	54.25	2,964.99
Pritchard Park	279.00	0.24%	262.56	-	262.56	4.89	267.45
Golf Courses	150.00	0.13%	141.16	-	141.16	2.63	143.79
Highway	17,235.00	14.88%	16,219.37	-	16,219.37	302.31	16,521.68
Land Conservation	547.00	0.47%	514.77	-	514.77	9.59	524.36



**DEPARTMENT 4
FISCAL 2022**

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

Department: Audit & Consulting Services
Function: General Audit Services

Total 1st Tier Allocation \$ 109,010.00
Total 2nd Tier Allocation 2,025.16

Total Allocated Cost \$ 111,035.16

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Lakeshores Library	3.00	0.00%	2.82	-	2.82	0.05	2.88
Veterans Service	315.00	0.27%	296.44	-	296.44	5.53	301.96
Medical Examiner	667.00	0.58%	627.69	-	627.69	11.70	639.39
Other Departments	9,585.00	8.27%	9,020.17	-	9,020.17	168.13	9,188.30
Total	115,836.00	100.00%	\$ 109,010.00	\$ -	\$ 109,010.00	\$ 2,025.16	\$ 111,035.16

Allocation Basis: Total Accounting Transactions Processed by Department During 2022

Allocation Source: Finance Department Records & Reports

**DEPARTMENT 4
FISCAL 2022**

**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	132.37
Total Allocated Cost	\$ 7,257.37

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	8.00	10.26%	730.77	-	730.77	-	730.77
Equipment Depreciation	1.50	1.92%	137.02	-	137.02	-	137.02
Insurance & Employee Activity	2.25	2.88%	205.53	-	205.53	-	205.53
Audit & Consulting Services	1.50	1.92%	137.02	-	137.02	-	137.02
Building & Facilities Management	10.00	12.82%	913.46	-	913.46	20.44	933.90
County Executive	4.50	5.77%	411.06	-	411.06	9.20	420.26
Finance Department	14.00	17.95%	1,278.85	-	1,278.85	28.62	1,307.47
Printing & Mail Services	3.00	3.85%	274.04	-	274.04	6.13	280.17
Data Performance & Analytics	5.25	6.73%	479.57	-	479.57	10.73	490.30
Human Resources	5.25	6.73%	479.57	-	479.57	10.73	490.30
Information Technology	8.00	10.26%	730.77	-	730.77	16.35	747.12
County Treasurer	2.00	2.56%	182.69	-	182.69	4.09	186.78
Corporation Counsel	1.75	2.24%	159.86	-	159.86	3.58	163.43
Central Courts	3.00	3.85%	274.04	-	274.04	6.13	280.17
Sheriff's Office	8.00	10.26%	730.77	-	730.77	16.35	747.12
Total	78.00	100.00%	\$ 7,125.00	\$ -	\$ 7,125.00	\$ 132.37	\$ 7,257.37

Allocation Basis: Central Service Functions Analyzed During Preparation of FY2021 Indirect Cost Allocation Plan

Allocation Source: FY2021 Central Services Cost Allocation Plan Prepared During 2022

DEPARTMENT 4
FISCAL 2022

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	\$ 730.77	\$ -	\$ 730.77
Equipment Depreciation	137.02	-	137.02
Insurance & Employee Activity	563.14	357.61	205.53
Audit & Consulting Services	137.02	-	137.02
Building & Facilities Management	3,368.78	2,434.88	933.90
County Executive	866.01	445.75	420.26
Finance Department	2,030.26	722.79	1,307.47
Printing & Mail Services	606.10	325.93	280.17
Data Performance & Analytics	710.78	220.48	490.30
Human Resources	844.99	354.69	490.30
Information Technology	1,697.11	949.98	747.12
County Treasurer	939.29	752.51	186.78
Corporation Counsel	524.83	361.40	163.43
Office of Diversity	29.72	29.72	-
Central Courts	11,632.06	11,351.89	280.17
Sheriff's Office	10,411.85	9,664.73	747.12
Child Support	1,098.57	1,098.57	-
Human Services-Administration	2,084.98	2,084.98	-
Human Services-Economic Support	3,121.24	3,121.24	-
Human Services-Health Services	11,501.43	11,501.43	-
Human Services-Workforce Solutions	1,215.52	1,215.52	-
Human Services-Youth and Family	11,609.08	11,609.08	-
Human Services-Aging	2,626.60	2,626.60	-
Human Services-Detention Center	1,761.64	1,761.64	-
Central Racine Health	2,770.39	2,770.39	-
Communications	1,899.97	1,899.97	-
Jail	4,211.18	4,211.18	-
Jail Alternatives	1,042.01	1,042.01	-
Register of Deeds	1,205.93	1,205.93	-
County Clerk	746.76	746.76	-
District Attorney	1,230.86	1,230.86	-
Victim Witness	282.79	282.79	-
Victim Advocate	118.87	118.87	-
Emergency Management	178.30	178.30	-

DEPARTMENT 4
FISCAL 2022

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

Department: Audit & Consulting Services

Grantee Department	Total	General Audit Services	Cost Allocation Plan
Planning & Development Services	1,188.68	1,188.68	-
Harbor / Marina	2,412.83	2,412.83	-
UW Extension	200.35	200.35	-
Parks	2,964.99	2,964.99	-
Pritchard Park	267.45	267.45	-
Golf Courses	143.79	143.79	-
Highway	16,521.68	16,521.68	-
Land Conservation	524.36	524.36	-
Lakeshores Library	2.88	2.88	-
Veterans Service	301.96	301.96	-
Medical Examiner	639.39	639.39	-
Courts & Judicial	-	-	-
Other Departments	9,188.30	9,188.30	-
Total	\$ 118,292.53	\$ 111,035.16	\$ 7,257.37

**DEPARTMENT 5
FISCAL 2022**

**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 2022**

**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	\$ 1,017,244.25	\$ 240,069.64	\$ 201,719.53	\$ 391,232.14
Fringe Benefits	366,848.62	86,576.27	72,746.08	141,089.98
C/S Hearing Test	2,060.00	2,060.00	-	-
C/S Alarm Monitoring	502.80	-	-	-
MS - Drug Testing	124.00	-	124.00	-
Temporary Help	47,293.96	-	24,320.36	22,973.60
Fire Protection/Inspection	7,049.34	-	1,802.92	3,599.20
Preventive Repair/Safety	39,842.07	-	7,032.24	27,402.66
Building Repairs	178,047.61	-	44,188.68	108,397.81
Rent	65,212.29	-	-	-
Grounds Maintenance	6,121.32	-	1,583.37	3,487.97
Snow Removal	66,550.44	-	17,379.32	21,262.36
Waste Disposal	25,708.82	-	4,765.97	11,047.09
Janitorial	202,974.28	-	120,984.28	67,674.00
Pest Control	4,824.00	-	1,995.00	1,140.00
Water/Sewage	66,738.73	-	3,996.52	48,407.27
Sanitary Sewer	54,857.30	-	3,325.00	44,263.13
Stormwater	26,469.35	-	2,247.52	5,570.80
Maintenance Agreements	4,219.00	-	-	-
M/C Generator LEC E Wing	2,163.00	-	-	2,163.00
M/C Generator RCDKSC	1,761.00	-	-	-
MC UPS Testing	4,219.00	-	-	4,219.00
Building Automation	286,195.03	-	16,259.00	177,056.00
Building Patrol	8,713.98	-	4,191.13	350.00
Elevators	67,299.71	-	25,482.05	32,439.66
Telephone	7,507.12	-	7,350.82	78.13
Public Liability Expense	15,304.72	-	4,636.23	7,085.80
Travel/Mileage	8,388.48	-	6,467.25	-
Training	2,907.94	-	2,907.94	-
Office Supplies	1,118.33	-	1,118.33	-
Paper	92.98	-	92.98	-
Copy Cost	1,359.51	-	1,359.51	-
Printing	21.00	-	21.00	-
Publications	849.00	-	849.00	-
Postage	93.40	-	93.40	-
Dues	205.00	-	205.00	-
Supplies-Janitorial	44,035.61	-	12,063.32	8,027.97

DEPARTMENT 5
FISCAL 2022

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

Department: Building & Facilities Management

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Supplies-Maintenance	23,386.19	-	19,418.89	3,919.69
Uniforms	3,723.93	-	2,032.17	1,474.86
Equipment	8,153.74	-	2,517.13	5,636.61
Equip - ID Badges	92.44	92.44	-	-
Materials	156.10	66.35	89.75	-
Natural Gas	337,789.41	-	46,942.14	190,044.48
Electric	663,017.82	-	142,005.53	186,149.53
Electric-Beaumont Tower	8,721.04	-	-	-
Electric-City Tower	5,926.56	-	-	-
Propane	6,821.90	-	-	-
Propane-Beaumont Tower	249.93	-	-	-
Propane-Ives Grove Hut	202.55	-	-	-
Fuel Oil	1,392.98	-	-	-
Total Expenditures	\$ 3,694,557.58	\$ 328,864.71	\$ 804,313.37	\$ 1,516,192.74
Cost Adjustments:				
Vandalism Reimbursement	(140.36)	-	-	(140.36)
Rent of County Property	(1,001,095.47)	-	-	-
Vending Machine Revenue	(2,124.67)	(2,124.67)	-	-
Total Cost Adjustments	\$ (1,003,360.50)	\$ (2,124.67)	\$ -	\$ (140.36)
General & Administrative Allocation	0.00	(326,740.04)	84,807.00	164,481.96
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	3,742.56	-	894.37	1,685.96
Equipment Depreciation	110,345.69	89,396.25	-	20,949.44
Insurance & Employee Activity	853.03	-	203.85	384.28
Audit & Consulting Services	3,303.78	-	789.52	1,488.30
Total 1st Allocation	118,245.06	89,396.25	1,887.75	24,507.99

DEPARTMENT 5
FISCAL 2022

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

Department: Building & Facilities Management

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
General & Administrative Allocation	0.00	(89,396.25)	21,363.39	40,271.63
Total 1st Tier Allocation	\$ 2,809,442.14	\$ -	\$ 912,371.50	\$ 1,745,313.96
2nd Allocation				
Building Depreciation	1.81	-	0.43	0.81
Equipment Depreciation	14.63	11.85	-	2.78
Insurance & Employee Activity	115.09	-	27.50	51.85
Audit & Consulting Services	65.00	-	15.53	29.28
Building & Facilities Management	16,011.17	-	3,826.25	7,212.78
County Executive	144.95	-	34.64	65.30
Finance Department	43,786.72	-	10,463.89	19,725.24
Printing & Mail Services	72.38	-	17.30	32.60
Data Performance & Analytics	1,242.17	-	296.85	559.58
Human Resources	10,442.00	-	2,495.37	4,703.96
Information Technology	24,355.79	-	5,820.40	10,971.91
County Treasurer	61.90	-	14.79	27.88
Corporation Counsel	13,392.02	-	3,200.35	6,032.90
Office of Diversity	1,010.42	-	241.46	455.18
Central Courts	-	-	-	-
Sheriff's Office	24,460.42	-	5,845.41	11,019.04
Total 2nd Allocation	135,176.46	11.85	32,300.17	60,891.10
General & Administrative Allocation	0.00	(11.85)	2.83	5.34
Total 2nd Tier Allocation	\$ 135,176.46	\$ -	\$ 32,303.01	\$ 60,896.44
Total Incoming Costs	253,421.52	-	55,554.14	125,676.06
Total Allocated Cost	\$ 2,944,618.60	\$ -	\$ 944,674.51	\$ 1,806,210.39

DEPARTMENT 5
FISCAL 2022

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	\$ 170,591.86	\$ -	\$ 13,631.07
Fringe Benefits	61,520.51	-	4,915.77
C/S Hearing Test	-	-	-
C/S Alarm Monitoring	-	502.80	-
MS - Drug Testing	-	-	-
Temporary Help	-	-	-
Fire Protection/Inspection	1,414.72	28.50	204.00
Preventive Repair/Safety	4,696.17	711.00	-
Building Repairs	24,108.54	443.58	909.00
Rent	-	65,212.29	-
Grounds Maintenance	1,049.98	-	-
Snow Removal	27,908.76	-	-
Waste Disposal	5,482.88	1,150.70	3,262.18
Janitorial	-	14,316.00	-
Pest Control	1,689.00	-	-
Water/Sewage	8,028.00	913.45	5,393.49
Sanitary Sewer	7,080.33	28.84	160.00
Stormwater	15,338.35	-	3,312.68
Maintenance Agreements	4,219.00	-	-
M/C Generator LEC E Wing	-	-	-
M/C Generator RCDKSC	1,761.00	-	-
MC UPS Testing	-	-	-
Building Automation	92,880.03	-	-
Building Patrol	4,172.85	-	-
Elevators	9,378.00	-	-
Telephone	78.17	-	-
Public Liability Expense	3,582.69	-	-
Travel/Mileage	895.68	1,025.55	-
Training	-	-	-
Office Supplies	-	-	-
Paper	-	-	-
Copy Cost	-	-	-
Printing	-	-	-
Publications	-	-	-
Postage	-	-	-
Dues	-	-	-
Supplies-Janitorial	23,445.79	498.53	-

DEPARTMENT 5
FISCAL 2022

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
Supplies-Maintenance	47.61	-	-
Uniforms	216.90	-	-
Equipment	-	-	-
Equip - ID Badges	-	-	-
Materials	-	-	-
Natural Gas	78,623.61	4,642.86	17,536.32
Electric	257,513.62	12,386.45	64,962.69
Electric-Beaumont Tower	-	-	8,721.04
Electric-City Tower	-	-	5,926.56
Propane	-	-	6,821.90
Propane-Beaumont Tower	-	-	249.93
Propane-Ives Grove Hut	-	-	202.55
Fuel Oil	674.43	-	718.55
Total Expenditures	\$ 806,398.48	\$ 101,860.55	\$ 136,927.73
Cost Adjustments:			
Vandalism Reimbursement	-	-	-
Rent of County Property	(900,389.50)	(100,705.97)	-
Vending Machine Revenue	-	-	-
Total Cost Adjustments	\$ (900,389.50)	\$ (100,705.97)	\$ -
General & Administrative Allocation	71,720.29	-	5,730.78
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	896.69	113.27	152.26
Equipment Depreciation	-	-	-
Insurance & Employee Activity	204.38	25.82	34.70
Audit & Consulting Services	791.57	99.99	134.41
Total 1st Allocation	1,892.64	239.07	321.37

DEPARTMENT 5
FISCAL 2022

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
General & Administrative Allocation	21,418.77	2,705.52	3,636.94
Total 1st Tier Allocation	\$ 1,040.69	\$ 4,099.17	\$ 146,616.83
2nd Allocation			
Building Depreciation	0.43	0.05	0.07
Equipment Depreciation	-	-	-
Insurance & Employee Activity	27.57	3.48	4.68
Audit & Consulting Services	15.57	1.97	2.64
Building & Facilities Management	3,836.17	484.57	651.39
County Executive	34.73	4.39	5.90
Finance Department	10,491.02	1,325.18	1,781.39
Printing & Mail Services	17.34	2.19	2.94
Data Performance & Analytics	297.62	37.59	50.54
Human Resources	2,501.84	316.02	424.82
Information Technology	5,835.49	737.11	990.88
County Treasurer	14.83	1.87	2.52
Corporation Counsel	3,208.64	405.30	544.83
Office of Diversity	242.09	30.58	41.11
Central Courts	-	-	-
Sheriff's Office	5,860.56	740.28	995.13
Total 2nd Allocation	32,383.91	4,090.59	5,498.84
General & Administrative Allocation	2.84	0.36	0.48
Total 2nd Tier Allocation	\$ 32,386.75	\$ 4,090.95	\$ 5,499.32
Total Incoming Costs	55,698.16	7,035.54	9,457.63
Total Allocated Cost	\$ 33,427.43	\$ 8,190.12	\$ 152,116.15

**DEPARTMENT 5
FISCAL 2022**

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

Department: Building & Facilities Management
Function: Courthouse

Total 1st Tier Allocation	\$ 912,371.50
Total 2nd Tier Allocation	<u>32,303.01</u>
Total Allocated Cost	\$ 944,674.51

	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%	16,011.17	-	16,011.17	-	16,011.17
County Executive	462.40	0.60%	5,445.76	-	5,445.76	196.25	5,642.01
Finance Department	3,147.50	4.06%	37,068.88	-	37,068.88	1,335.89	38,404.77
Printing & Mail Services	1,246.50	1.61%	14,680.34	-	14,680.34	529.05	15,209.39
Data Performance & Analytics	377.47	0.49%	4,445.52	-	4,445.52	160.21	4,605.73
Human Resources	1,422.25	1.84%	16,750.19	-	16,750.19	603.64	17,353.83
Information Technology	6,035.50	7.79%	71,081.57	-	71,081.57	2,561.64	73,643.21
County Treasurer	1,302.50	1.68%	15,339.86	-	15,339.86	552.82	15,892.68
Corporation Counsel	481.27	0.62%	5,668.04	-	5,668.04	204.26	5,872.30
Office of Diversity	94.37	0.12%	1,111.38	-	1,111.38	40.05	1,151.43
Central Courts	34,993.75	45.17%	412,130.02	-	412,130.02	14,852.33	426,982.34
Register of Deeds	5,901.00	7.62%	69,497.53	-	69,497.53	2,504.55	72,002.08
County Clerk	1,701.00	2.20%	20,033.10	-	20,033.10	721.95	20,755.05
District Attorney	5,964.50	7.70%	70,245.39	-	70,245.39	2,531.50	72,776.89
Victim Witness	3,302.50	4.26%	38,894.36	-	38,894.36	1,401.67	40,296.03
Victim Advocate	238.00	0.31%	2,802.98	-	2,802.98	101.01	2,904.00
Other Departments	9,439.00	12.18%	111,165.43	-	111,165.43	4,006.18	115,171.60
Total	77,469.00	100.00%	\$ 912,371.50	\$ -	\$ 912,371.50	\$ 32,303.01	\$ 944,674.51

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Maintenance and Finance Departments

**DEPARTMENT 5
FISCAL 2022**

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

Department: Building & Facilities Management
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 1,745,313.96
Total 2nd Tier Allocation 60,896.44

Total Allocated Cost \$ 1,806,210.39

	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%	348,342.12	-	348,342.12	12,154.14	360,496.26
Sheriff's Office	15,925.00	7.30%	127,399.99	-	127,399.99	4,445.16	131,845.15
Jail	156,146.50	71.57%	1,249,171.86	-	1,249,171.86	43,585.35	1,292,757.20
Jail Alternatives	550.00	0.25%	4,400.00	-	4,400.00	153.52	4,553.52
Emergency Management	2,000.00	0.92%	16,000.00	-	16,000.00	558.26	16,558.26
Total	218,164.27	100.00%	\$ 1,745,313.96	\$ -	\$ 1,745,313.96	\$ 60,896.44	\$ 1,806,210.39

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Maintenance and Finance Departments

**DEPARTMENT 5
FISCAL 2022**

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

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

Total 1st Tier Allocation	\$ 1,040.69
Total 2nd Tier Allocation	<u>32,386.75</u>
Total Allocated Cost	\$ 33,427.43

	<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%	106.17	-	106.17	3,304.14	3,410.31
Human Services-Administration	19,905.00	21.77%	226.58	-	226.58	7,051.46	7,278.04
Human Services-Economic Support	12,440.00	13.61%	141.61	-	141.61	4,406.94	4,548.55
Human Services-Health Services	8,664.00	9.48%	98.63	-	98.63	3,069.27	3,167.89
Human Services-Workforce Solutions	4,524.00	4.95%	51.50	-	51.50	1,602.65	1,654.15
Human Services-Youth and Family	12,315.00	13.47%	140.19	-	140.19	4,362.66	4,502.84
Human Services-Detention Center	23,253.00	25.43%	264.70	-	264.70	8,237.50	8,502.20
Veterans Service	446.00	0.49%	5.08	-	5.08	158.00	163.07
Medical Examiner	548.00	0.60%	6.24	-	6.24	194.13	200.37
Total	91,422.00	100.00%	\$ 1,040.69	\$ -	\$ 1,040.69	\$ 32,386.75	\$ 33,427.43

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Maintenance and Finance Departments

**DEPARTMENT 5
FISCAL 2022**

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

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

Total 1st Tier Allocation	\$ 4,099.17
Total 2nd Tier Allocation	4,090.95
Total Allocated Cost	\$ 8,190.12

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Services-Administration	338.00	7.15%	293.11	-	293.11	292.52	585.63
Human Services-Economic Support	743.00	15.72%	644.32	-	644.32	643.02	1,287.34
Human Services-Health Services	338.00	7.15%	293.11	-	293.11	292.52	585.63
Human Services-Workforce Solutions	248.00	5.25%	215.06	-	215.06	214.63	429.69
Human Services-Youth and Family	833.00	17.62%	722.36	-	722.36	720.91	1,443.28
UW Extension	2,227.00	47.11%	1,931.21	-	1,931.21	1,927.34	3,858.55
Total	4,727.00	100.00%	\$ 4,099.17	\$ -	\$ 4,099.17	\$ 4,090.95	\$ 8,190.12

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Maintenance and Finance Departments

**DEPARTMENT 5
FISCAL 2022**

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

Department: Building & Facilities Management
Function: Other Buildings

Total 1st Tier Allocation \$ 146,616.83
Total 2nd Tier Allocation 5,499.32

Total Allocated Cost \$ 152,116.15

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	27,891.98	23.27%	34,111.36	-	34,111.36	1,279.45	35,390.81
Communications	78,849.96	65.77%	96,432.00	-	96,432.00	3,616.98	100,048.98
Emergency Management	556.16	0.46%	680.17	-	680.17	25.51	705.69
Other Departments	12,586.70	10.50%	15,393.29	-	15,393.29	577.37	15,970.67
Total	119,884.80	100.00%	\$ 146,616.83	\$ -	\$ 146,616.83	\$ 5,499.32	\$ 152,116.15

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial and Facilities Records and Reports

**DEPARTMENT 5
FISCAL 2022**

**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	-	-	-	-
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	-	-	-	-
Building & Facilities Management	16,011.17	16,011.17	-	-
County Executive	5,642.01	5,642.01	-	-
Finance Department	38,404.77	38,404.77	-	-
Printing & Mail Services	15,209.39	15,209.39	-	-
Data Performance & Analytics	4,605.73	4,605.73	-	-
Human Resources	17,353.83	17,353.83	-	-
Information Technology	73,643.21	73,643.21	-	-
County Treasurer	15,892.68	15,892.68	-	-
Office of Diversity	1,151.43	1,151.43	-	-
Corporation Counsel	5,872.30	5,872.30	-	-
Central Courts	787,478.61	426,982.34	360,496.26	-
Sheriff's Office	167,235.96	-	131,845.15	-
Child Support	3,410.31	-	-	3,410.31
Human Services-Administration	7,863.67	-	-	7,278.04
Human Services-Economic Support	5,835.89	-	-	4,548.55
Human Services-Health Services	3,753.52	-	-	3,167.89
Human Services-Workforce Solutions	2,083.84	-	-	1,654.15
Human Services-Youth and Family	5,946.12	-	-	4,502.84
Human Services-Aging	-	-	-	-
Human Services-Detention Center	8,502.20	-	-	8,502.20
Central Racine Health	-	-	-	-
Communications	100,048.98	-	-	-
Jail	1,292,757.20	-	1,292,757.20	-
Jail Alternatives	4,553.52	-	4,553.52	-
Register of Deeds	72,002.08	72,002.08	-	-
County Clerk	20,755.05	20,755.05	-	-
District Attorney	72,776.89	72,776.89	-	-
Victim Witness	40,296.03	40,296.03	-	-
Victim Advocate	2,904.00	2,904.00	-	-
Emergency Management	17,263.95	-	16,558.26	-
Planning & Development Services	-	-	-	-
Harbor / Marina	-	-	-	-
UW Extension	3,858.55	-	-	-
Parks	-	-	-	-

DEPARTMENT 5
FISCAL 2022

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)
Pritchard Park	-	-	-	-
Golf Courses	-	-	-	-
Highway	-	-	-	-
Land Conservation	-	-	-	-
Lakeshores Library	-	-	-	-
Veterans Service	163.07	-	-	163.07
Medical Examiner	200.37	-	-	200.37
Courts & Judicial	-	-	-	-
Other Departments	-	-	-	-
Total	\$ 2,813,476.33	\$ 829,502.90	\$ 1,806,210.39	\$ 33,427.43

DEPARTMENT 5
FISCAL 2022

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		-	-
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		-	-
Office of Diversity		-	-
Corporation Counsel		-	-
Central Courts		-	-
Sheriff's Office		-	35,390.81
Child Support		-	-
Human Services-Administration		585.63	-
Human Services-Economic Support		1,287.34	-
Human Services-Health Services		585.63	-
Human Services-Workforce Solutions		429.69	-
Human Services-Youth and Family		1,443.28	-
Human Services-Aging		-	-
Human Services-Detention Center		-	-
Central Racine Health		-	-
Communications		-	100,048.98
Jail		-	-
Jail Alternatives		-	-
Register of Deeds		-	-
County Clerk		-	-
District Attorney		-	-
Victim Witness		-	-
Victim Advocate		-	-
Emergency Management		-	705.69
Planning & Development Services		-	-
Harbor / Marina		-	-
UW Extension		3,858.55	-
Parks		-	-

DEPARTMENT 5
FISCAL 2022

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
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	-	-	-
Land Conservation	-	-	-
Lakeshores Library	-	-	-
Veterans Service	-	-	-
Medical Examiner	-	-	-
Courts & Judicial	-	-	-
Other Departments	-	-	-
Total	\$ 8,190.12	\$ 136,145.48	

**DEPARTMENT 6
FISCAL 2022**

**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 2022 based on time/effort analysis provided by departmental staff as well as expenses that were incurred and benefit specific departments.
- **Office of Diversity**: This office was established to oversee the County's diversity, equity, and inclusion activities. The office was part of the County Executive for much of 2022 but was split out late in the year. Related costs are allocated directly to the Office of Diversity for further treatment.
- **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 2022**

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

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	Office of Diversity
Expenditures:					
Salaries & Wages	\$ 298,321.01	\$ 42,361.58	\$ 5,966.42	\$ 112,168.70	\$ 63,244.05
Fringe Benefits	106,082.84	15,063.76	2,121.66	39,887.15	22,489.56
Contracted Services	281,608.06	-	-	-	-
C/S - Minority Matching Prog	75,000.00	-	-	-	-
C/S - Bus Dev Marketing Prog	25,000.00	-	-	-	-
C/S - Dev Proj Line Credit	329,393.67	-	-	-	-
PS - Consultants	2,590.61	-	-	-	-
Software Subscription	402.80	143.34	-	-	-
Credit Card Expense	1,759.85	-	-	-	-
Telephone	2,315.28	1,486.16	-	-	-
Public Liability Expense	4,494.31	3,412.74	-	-	-
Travel/Mileage	6,011.51	6,011.51	-	-	-
Conferences	966.08	966.08	-	-	-
Discretionary Account	19,838.24	-	1,223.02	-	-
Office Supplies	1,476.19	1,457.21	-	-	-
Copy Cost	1,044.49	1,044.49	-	-	-
Printing	2,008.48	1,925.04	-	-	-
Publications	692.25	692.25	-	-	-
Postage	1,223.32	1,074.87	-	-	-
Dues	1,266.75	1,266.75	-	-	-
Supplies	375.00	-	-	-	-
Equipment	5,723.04	4,329.99	-	-	-
Materials	4,352.16	2,855.00	-	-	-
Total Expenditures	\$ 1,171,945.94	\$ 84,090.78	\$ 9,311.10	\$ 152,055.85	\$ 85,733.62
Cost Adjustments:					
EDO A CDBG	(329,393.67)	-	-	-	-
Donations	(15,667.45)	-	-	-	-
Interest Income	(2,103.69)	-	-	-	-
Total Cost Adjustments	\$ (347,164.81)	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	-	(84,090.78)	1,960.16	36,850.97	20,777.67
Disallowed / Capitalized	(518,091.77)	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	1,272.93	-	10.90	177.92	100.32
Equipment Depreciation	-	-	-	-	-

**DEPARTMENT 6
FISCAL 2022**

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

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific	Office of Diversity
Insurance & Employee Activity	279.39	-	2.39	39.05	22.02
Audit & Consulting Services	848.66	-	7.26	118.62	66.88
Building & Facilities Management	5,445.76	-	46.61	761.19	429.18
Total 1st Allocation	7,846.73	-	67.16	1,096.78	618.40
General & Administrative Allocation	-	-	-	-	-
Unallocated	(6,064.39)	-	-	-	-
Total 1st Tier Allocation	\$ 308,471.71	\$ -	\$ 11,338.42	\$ 190,003.60	\$ 107,129.69
2nd Allocation					
Building Depreciation	0.61	-	0.01	0.09	0.05
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	36.13	-	0.31	5.05	2.85
Audit & Consulting Services	17.36	-	0.15	2.43	1.37
Building & Facilities Management	196.25	-	1.68	27.43	15.47
County Executive	37.69	-	0.32	5.27	2.97
Finance Department	4,872.22	-	41.70	681.02	383.98
Printing & Mail Services	1,979.79	-	16.95	276.73	156.03
Data Performance & Analytics	34,573.48	-	295.92	4,832.54	2,724.73
Human Resources	2,811.73	-	24.07	393.01	221.59
Information Technology	23,514.95	-	201.27	3,286.82	1,853.21
County Treasurer	171.41	-	1.47	23.96	13.51
Corporation Counsel	23,270.09	-	199.17	3,252.60	1,833.91
Office of Diversity	262.71	-	2.25	36.72	20.70
Central Courts	-	-	-	-	-
Sheriff's Office	8,319.60	-	71.21	1,162.88	655.67
Total 2nd Allocation	100,064.02	-	856.46	13,986.53	7,886.02
General & Administrative Allocation	-	-	-	-	-
Unallocated	(77,335.01)	-	-	-	-
Total 2nd Tier Allocation	\$ 22,729.01	\$ -	\$ 856.46	\$ 13,986.53	\$ 7,886.02
Total Incoming Costs	24,511.36	-	923.62	15,083.31	8,504.42
Total Allocated Cost	\$ 331,200.72	\$ -	\$ 12,194.88	\$ 203,990.13	\$ 115,015.71

DEPARTMENT 6
FISCAL 2022

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
DEPARTMENTAL COSTS BY FUNCTION

Department: County Executive

Functions:	<u>General Government</u>
Expenditures:	
Salaries & Wages	\$ 74,580.25
Fringe Benefits	26,520.71
Contracted Services	281,608.06
C/S - Minority Matching Prog	75,000.00
C/S - Bus Dev Marketing Prog	25,000.00
C/S - Dev Proj Line Credit	329,393.67
PS - Consultants	2,590.61
Software Subscription	259.46
Credit Card Expense	1,759.85
Telephone	829.12
Public Liability Expense	1,081.57
Travel/Mileage	-
Conferences	-
Discretionary Account	18,615.22
Office Supplies	18.98
Copy Cost	-
Printing	83.44
Publications	-
Postage	148.45
Dues	-
Supplies	375.00
Equipment	1,393.05
Materials	1,497.16
Total Expenditures	\$ 840,754.60
Cost Adjustments:	
EDOA CDBG	(329,393.67)
Donations	(15,667.45)
Interest Income	(2,103.69)
Total Cost Adjustments	\$ (347,164.81)
General & Administrative Allocation	24,501.97
Disallowed / Capitalized	(518,091.77)
Incoming Costs	
1st Allocation	
Building Depreciation	983.79
Equipment Depreciation	-

DEPARTMENT 6
FISCAL 2022

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
DEPARTMENTAL COSTS BY FUNCTION

Department: County Executive

Functions:	<u>General Government</u>
Insurance & Employee Activity	215.93
Audit & Consulting Services	655.89
Building & Facilities Management	<u>4,208.78</u>
Total 1st Allocation	6,064.39
General & Administrative Allocation	-
Unallocated	(6,064.39)
Total 1st Tier Allocation	\$ -
2nd Allocation	
Building Depreciation	0.48
Equipment Depreciation	-
Insurance & Employee Activity	27.92
Audit & Consulting Services	13.41
Building & Facilities Management	151.68
County Executive	29.13
Finance Department	3,765.52
Printing & Mail Services	1,530.09
Data Performance & Analytics	26,720.30
Human Resources	2,173.06
Information Technology	18,173.65
County Treasurer	132.48
Corporation Counsel	17,984.41
Office of Diversity	203.04
Central Courts	-
Sheriff's Office	<u>6,429.85</u>
Total 2nd Allocation	77,335.01
General & Administrative Allocation	-
Unallocated	(77,335.01)
Total 2nd Tier Allocation	\$ -
Total Incoming Costs	-
Total Allocated Cost	<u><u>\$ -</u></u>

DEPARTMENT 6
FISCAL 2022

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
FUNCTIONAL COST ALLOCATIONS

Department: County Executive
Function: General Oversight

Total 1st Tier Allocation	\$ 11,338.42
Total 2nd Tier Allocation	856.46
Total Allocated Cost	\$ 12,194.88

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	2.500	0.21%	24.16	-	24.16		24.16
Building & Facilities Management	15.000	1.28%	144.95	-	144.95		144.95
County Executive	3.900	0.33%	37.69	-	37.69	-	37.69
Finance Department	13.000	1.11%	125.62	-	125.62	9.67	135.29
Printing & Mail Services	2.000	0.17%	19.33	-	19.33	1.49	20.81
Data Performance & Analytics	4.000	0.34%	38.65	-	38.65	2.97	41.63
Human Resources	5.800	0.49%	56.05	-	56.05	4.31	60.36
Information Technology	17.000	1.45%	164.28	-	164.28	12.64	176.92
County Treasurer	5.000	0.43%	48.32	-	48.32	3.72	52.03
Corporation Counsel	5.100	0.43%	49.28	-	49.28	3.79	53.08
Office of Diversity	1.000	0.09%	9.66	-	9.66	0.74	10.41
Central Courts	56.373	4.80%	544.76	-	544.76	41.91	586.67
Sheriff's Office	182.088	15.52%	1,759.60	-	1,759.60	135.38	1,894.98
Child Support	32.200	2.74%	311.16	-	311.16	23.94	335.10
Human Services-Administration	20.500	1.75%	198.10	-	198.10	15.24	213.34
Human Services-Economic Support	69.000	5.88%	666.78	-	666.78	51.30	718.08
Human Services-Health Services	123.410	10.52%	1,192.57	-	1,192.57	91.76	1,284.32
Human Services-Workforce Solutions	15.000	1.28%	144.95	-	144.95	11.15	156.10
Human Services-Youth and Family	79.450	6.77%	767.76	-	767.76	59.07	826.83
Human Services-Aging	42.200	3.60%	407.80	-	407.80	31.38	439.17
Human Services-Detention Center	49.500	4.22%	478.34	-	478.34	36.80	515.14
Central Racine Health	35.975	3.07%	347.64	-	347.64	26.75	374.39
Communications	54.975	4.69%	531.25	-	531.25	40.87	572.12
Jail	141.500	12.06%	1,367.38	-	1,367.38	105.21	1,472.58
Jail Alternatives	10.000	0.85%	96.63	-	96.63	7.44	104.07
Register of Deeds	7.000	0.60%	67.64	-	67.64	5.20	72.85
County Clerk	4.250	0.36%	41.07	-	41.07	3.16	44.23
District Attorney	15.000	1.28%	144.95	-	144.95	11.15	156.10
Victim Witness	6.000	0.51%	57.98	-	57.98	4.46	62.44
Victim Advocate	1.700	0.14%	16.43	-	16.43	1.26	17.69
Emergency Management	2.000	0.17%	19.33	-	19.33	1.49	20.81
Planning & Development Services	7.650	0.65%	73.93	-	73.93	5.69	79.61
UW Extension	5.000	0.43%	48.32	-	48.32	3.72	52.03
Parks	23.545	2.01%	227.53	-	227.53	17.51	245.03
Highway	80.477	6.86%	777.68	-	777.68	59.83	837.52
Land Conservation	3.200	0.27%	30.92	-	30.92	2.38	33.30
Veterans Service	3.000	0.26%	28.99	-	28.99	2.23	31.22
Medical Examiner	4.238	0.36%	40.95	-	40.95	3.15	44.10
Other Departments	23.800	2.03%	229.99	-	229.99	17.70	247.69
Total	1,173.331	100.00%	\$ 11,338.42	\$ -	\$ 11,338.42	\$ 856.46	\$ 12,194.88

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

Allocation Source: County Financial and Human Resources Records and Reports



**DEPARTMENT 6
FISCAL 2022**

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

Department: County Executive
Function: Department Specific

Total 1st Tier Allocation	\$ 190,003.60
Total 2nd Tier Allocation	<u>13,986.53</u>
Total Allocated Cost	\$ 203,990.13

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance Department	11,836.91	10.53%	20,000.39	-	20,000.39	1,472.27	21,472.65
Data Performance & Analytics	5,918.45	5.26%	10,000.18	-	10,000.18	736.13	10,736.32
Human Resources	11,836.91	10.53%	20,000.39	-	20,000.39	1,472.27	21,472.65
Information Technology	11,836.91	10.53%	20,000.39	-	20,000.39	1,472.27	21,472.65
Corporation Counsel	5,918.45	5.26%	10,000.18	-	10,000.18	736.13	10,736.32
Office of Diversity	5,918.45	5.26%	10,000.18	-	10,000.18	736.13	10,736.32
Child Support	5,918.45	5.26%	10,000.18	-	10,000.18	736.13	10,736.32
Human Services-Administration	23,673.81	21.05%	40,000.75	-	40,000.75	2,944.53	42,945.29
Communications	11,836.91	10.53%	20,000.39	-	20,000.39	1,472.27	21,472.65
Planning & Development Services	17,755.36	15.79%	30,000.57	-	30,000.57	2,208.40	32,208.97
Total	112,450.61	100.00%	\$ 190,003.60	\$ -	\$ 190,003.60	\$ 13,986.53	\$ 203,990.13

Allocation Basis: Time and Effort Analysis of Departmental Support FY2022

Allocation Source: Office of the County Executive

DEPARTMENT 6
FISCAL 2022

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
FUNCTIONAL COST ALLOCATIONS

Department: County Executive
Function: Office of Diversity

Total 1st Tier Allocation \$ 107,129.69
Total 2nd Tier Allocation 7,886.02

Total Allocated Cost \$ 115,015.71

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Office of Diversity	100	100.00%	107,129.69		107,129.69	7,886.02	115,015.71
Total	100.00	100.00%	\$ 107,129.69	\$ -	\$ 107,129.69	\$ 7,886.02	\$ 115,015.71

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Time & Effort Analysis by Department Personnel

**DEPARTMENT 6
FISCAL 2022**

**RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: County Executive

Grantee Department	Department			
	Total	General Oversight	Specific	Office of Diversity
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	24.16	24.16	-	-
Audit & Consulting Services	-	-	-	-
Building & Facilities Management	144.95	144.95	-	-
County Executive	37.69	37.69	-	-
Finance Department	21,607.94	135.29	21,472.65	-
Printing & Mail Services	20.81	20.81	-	-
Data Performance & Analytics	10,777.94	41.63	10,736.32	-
Human Resources	21,533.01	60.36	21,472.65	-
Information Technology	21,649.57	176.92	21,472.65	-
County Treasurer	52.03	52.03	-	-
Corporation Counsel	10,789.39	53.08	10,736.32	-
Office of Diversity	125,762.44	10.41	10,736.32	115,015.71
Central Courts	586.67	586.67	-	-
Sheriff's Office	1,894.98	1,894.98	-	-
Child Support	11,071.42	335.10	10,736.32	-
Human Services-Administration	43,158.63	213.34	42,945.29	-
Human Services-Economic Support	718.08	718.08	-	-
Human Services-Health Services	1,284.32	1,284.32	-	-
Human Services-Workforce Solutions	156.10	156.10	-	-
Human Services-Youth and Family	826.83	826.83	-	-
Human Services-Aging	439.17	439.17	-	-
Human Services-Detention Center	515.14	515.14	-	-
Central Racine Health	374.39	374.39	-	-
Communications	22,044.77	572.12	21,472.65	-
Jail	1,472.58	1,472.58	-	-
Jail Alternatives	104.07	104.07	-	-
Register of Deeds	72.85	72.85	-	-
County Clerk	44.23	44.23	-	-
District Attorney	156.10	156.10	-	-
Victim Witness	62.44	62.44	-	-
Victim Advocate	17.69	17.69	-	-
Emergency Management	20.81	20.81	-	-
Planning & Development Services	32,288.58	79.61	32,208.97	-
Harbor / Marina	-	-	-	-

**DEPARTMENT 6
FISCAL 2022**

**RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: County Executive

Grantee Department	Total	General Oversight	Department	
			Specific	Office of Diversity
UW Extension	52.03	52.03	-	
Parks	245.03	245.03	-	
Pritchard Park	-	-	-	
Golf Courses	-	-	-	
Highway	837.52	837.52	-	
Land Conservation	33.30	33.30	-	-
Lakeshores Library	-	-	-	-
Veterans Service	31.22	31.22	-	-
Medical Examiner	44.10	44.10	-	-
Courts & Judicial	-	-	-	-
Other Departments	247.69	247.69	-	-
Total	\$ 331,200.72	\$ 12,194.88	\$ 203,990.13	\$ 115,015.71

**DEPARTMENT 7
FISCAL 2022**

**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 2022. 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 2022. 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 2022.
- **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 2022.
- **Receipts/Banking**: Costs related to managing records of funds received and reconciling banking data have been allocated based on receipts processed by department during 2022.
- **Copier Pool**: Costs related to the operations oversight of the County's Copier Pool have been allocated based on copy charges by department during 2022.

**DEPARTMENT 7 (cont.)
FISCAL 2022**

**RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
NATURE AND EXTENT OF SERVICES**

- **Department Specific:** Costs related to providing direct departmental support, as reported on the employee Personnel Activity Reports (PARs), have been appropriately allocated.
- **Phone System Charges:** The Finance Department manages the billing of phone system charges to departments. In 2022, there were some costs that were not billed out to departments. These costs have been allocated in the cost allocation plan based on the prorated share of charges during 2022.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 7
FISCAL 2022**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
Expenditures:				
Salaries & Wages	\$ 828,239.46	\$ 194,470.63	\$ 219,731.93	\$ 247,063.83
Fringe Benefits	320,293.67	75,204.95	84,973.91	95,543.60
PS-Audit	109,010.00	-	109,010.00	-
PS-Consultants	13,150.00	-	13,150.00	-
PS-Indirect Costs	7,125.00	-	7,125.00	-
Equipment Repairs	277.00	277.00	-	-
Software Subscription	882.03	882.03	-	-
Telephone	1,214.17	1,214.17	-	-
Central Telephone	(77,740.44)	(38,870.22)	-	-
Telephone Clearing Account	106,601.44	53,300.72	-	-
Public Liability Expense	12,485.18	12,485.18	-	-
Advertising	40.60	40.60	-	-
Travel/Mileage	1,053.89	1,053.89	-	-
Training	4,593.19	4,593.19	-	-
Office Supplies	2,922.62	2,922.62	-	-
Paper	1,157.56	1,157.56	-	-
Copy Costs	1,576.03	1,576.03	-	-
Printing	1,217.74	1,217.74	-	-
Publications	2,255.39	2,255.39	-	-
Postage	9,634.26	9,634.26	-	-
Dues	2,302.71	2,302.71	-	-
Equipment	4,728.07	4,728.07	-	-
Materials	719.84	719.84	-	-
Total Expenditures	\$ 1,353,739.41	\$ 331,166.36	\$ 433,990.84	\$ 342,607.43
Cost Adjustments:				
Garnishment Fees	(3,254.62)	-	-	(3,254.62)
Coop Purch Fee	(89,821.01)	-	-	-
Transfer Audit & Indirect Cost Fees (Chapter 4)	(116,135.00)	-	(116,135.00)	-
Total Cost Adjustments	\$ (209,210.63)	\$ -	\$ (116,135.00)	\$ (3,254.62)
General & Administrative Allocation	0.00	(331,166.36)	114,817.61	129,099.48
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	8,664.73	-	3,730.04	2,944.62
Equipment Depreciation	-	-	-	-

**DEPARTMENT 7
FISCAL 2022**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets	Payroll
Insurance & Employee Activity	1,760.45	-	757.85	598.27
Audit & Consulting Services	1,988.41	-	855.98	675.74
Building & Facilities Management	37,068.88	-	15,957.62	12,597.50
County Executive	20,126.01	-	8,663.96	6,839.63
Total 1st Allocation	69,608.48	-	29,965.45	23,655.76
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 1,214,137.26	\$ -	\$ 462,638.90	\$ 492,108.06
2nd Allocation				
Building Depreciation	4.19	-	1.80	1.42
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	201.22	-	86.62	68.38
Audit & Consulting Services	41.85	-	18.01	14.22
Building & Facilities Management	1,335.89	-	575.08	453.99
County Executive	1,481.93	-	637.95	503.62
Finance Department	12,582.72	-	5,416.68	4,276.11
Printing & Mail Services	6,900.98	-	2,970.77	2,345.23
Data Performance & Analytics	1,076.54	-	463.44	365.85
Human Resources	9,663.55	-	4,160.02	3,284.06
Information Technology	121,039.56	-	52,105.78	41,134.11
County Treasurer	52.38	-	22.55	17.80
Corporation Counsel	12,900.47	-	5,553.46	4,384.10
Office of Diversity	875.69	-	376.97	297.60
Central Courts	-	-	-	-
Sheriff's Office	56,630.51	-	24,378.62	19,245.33
Total 2nd Allocation	224,787.46	-	96,767.76	76,391.83
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 224,787.46	\$ -	\$ 96,767.76	\$ 76,391.83
Total Incoming Costs	294,395.94	-	126,733.21	100,047.60
Total Allocated Cost	\$ 1,438,924.72	\$ -	\$ 559,406.66	\$ 568,499.89

DEPARTMENT 7
FISCAL 2022

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Purchasing	Audit	Receipts	Copier Pool Support
Expenditures:				
Salaries & Wages	\$ 58,970.65	\$ 30,479.21	\$ 1,739.30	\$ 4,141.20
Fringe Benefits	22,804.91	11,786.81	672.62	1,601.47
PS-Audit	-	-	-	-
PS-Consultants	-	-	-	-
PS-Indirect Costs	-	-	-	-
Equipment Repairs	-	-	-	-
Software Subscription	-	-	-	-
Telephone	-	-	-	-
Central Telephone	-	-	-	-
Telephone Clearing Account	-	-	-	-
Public Liability Expense	-	-	-	-
Advertising	-	-	-	-
Travel/Mileage	-	-	-	-
Training	-	-	-	-
Office Supplies	-	-	-	-
Paper	-	-	-	-
Copy Costs	-	-	-	-
Printing	-	-	-	-
Publications	-	-	-	-
Postage	-	-	-	-
Dues	-	-	-	-
Equipment	-	-	-	-
Materials	-	-	-	-
Total Expenditures	\$ 81,775.56	\$ 42,266.02	\$ 2,411.92	\$ 5,742.67
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	30,814.22	15,926.45	908.85	2,163.92
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	702.84	363.27	20.73	49.36
Equipment Depreciation	-	-	-	-

**DEPARTMENT 7
FISCAL 2022**

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

Department: Finance Department

Functions:	Purchasing	Audit	Receipts	Copier Pool Support
Insurance & Employee Activity	142.80	73.81	4.21	10.03
Audit & Consulting Services	161.29	83.36	4.76	11.33
Building & Facilities Management	3,006.85	1,554.10	88.69	211.15
County Executive	1,632.52	843.78	48.15	114.64
Total 1st Allocation	5,646.30	2,918.31	166.53	396.51
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 28,415.07	\$ 61,110.78	\$ 3,487.30	\$ 8,303.10
2nd Allocation				
Building Depreciation	0.34	0.18	0.01	0.02
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	16.32	8.44	0.48	1.15
Audit & Consulting Services	3.39	1.75	0.10	0.24
Building & Facilities Management	108.36	56.01	3.20	7.61
County Executive	120.21	62.13	3.55	8.44
Finance Department	1,020.65	527.53	30.10	71.67
Printing & Mail Services	559.77	289.32	16.51	39.31
Data Performance & Analytics	87.32	45.13	2.58	6.13
Human Resources	783.86	405.14	23.12	55.05
Information Technology	9,818.13	5,074.54	289.58	689.48
County Treasurer	4.25	2.20	0.13	0.30
Corporation Counsel	1,046.42	540.85	30.86	73.48
Office of Diversity	71.03	36.71	2.10	4.99
Central Courts	-	-	-	-
Sheriff's Office	4,593.59	2,374.21	135.49	322.58
Total 2nd Allocation	18,233.65	9,424.13	537.79	1,280.45
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 18,233.65	\$ 9,424.13	\$ 537.79	\$ 1,280.45
Total Incoming Costs	23,879.95	12,342.45	704.32	1,676.96
Total Allocated Cost	\$ 46,648.72	\$ 70,534.92	\$ 4,025.09	\$ 9,583.55

DEPARTMENT 7
FISCAL 2022

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Departmental Support	Phone Charges
Expenditures:		
Salaries & Wages	\$ 71,642.71	\$ -
Fringe Benefits	27,705.40	-
PS-Audit	-	-
PS-Consultants	-	-
PS-Indirect Costs	-	-
Equipment Repairs	-	-
Software Subscription	-	-
Telephone	-	-
Central Telephone	-	(38,870.22)
Telephone Clearing Account	-	53,300.72
Public Liability Expense	-	-
Advertising	-	-
Travel/Mileage	-	-
Training	-	-
Office Supplies	-	-
Paper	-	-
Copy Costs	-	-
Printing	-	-
Publications	-	-
Postage	-	-
Dues	-	-
Equipment	-	-
Materials	-	-
Total Expenditures	\$ 99,348.12	\$ 14,430.50
Cost Adjustments:		
Garnishment Fees	-	-
Coop Purch Fee	-	-
Transfer Audit & Indirect Cost Fees (Chapter 4)	-	-
Total Cost Adjustments	\$ -	\$ -
General & Administrative Allocation	37,435.82	-
Disallowed / Capitalized	-	-
Incoming Costs		
1st Allocation		
Building Depreciation	853.87	-
Equipment Depreciation	-	-

DEPARTMENT 7
FISCAL 2022

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Departmental	
	Support	Phone Charges
Insurance & Employee Activity	173.48	-
Audit & Consulting Services	195.95	-
Building & Facilities Management	3,652.98	-
County Executive	1,983.33	-
Total 1st Allocation	6,859.62	-
General & Administrative Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 143,643.55	\$ 14,430.50
2nd Allocation		
Building Depreciation	0.41	-
Equipment Depreciation	-	-
Insurance & Employee Activity	19.83	-
Audit & Consulting Services	4.12	-
Building & Facilities Management	131.65	-
County Executive	146.04	-
Finance Department	1,239.97	-
Printing & Mail Services	680.06	-
Data Performance & Analytics	106.09	-
Human Resources	952.30	-
Information Technology	11,927.93	-
County Treasurer	5.16	-
Corporation Counsel	1,271.29	-
Office of Diversity	86.30	-
Central Courts	-	-
Sheriff's Office	5,580.69	-
Total 2nd Allocation	22,151.84	-
General & Administrative Allocation	-	-
Unallocated	-	-
Total 2nd Tier Allocation	\$ 22,151.84	\$ -
Total Incoming Costs	29,011.46	-
Total Allocated Cost	\$ 165,795.39	\$ 14,430.50

DEPARTMENT 7
FISCAL 2022

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 462,638.90
Total 2nd Tier Allocation 96,767.76

Total Allocated Cost \$ 559,406.66

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	223.0000	0.80%	3,714.44	-	3,714.44	-	3,714.44
Building & Facilities Management	1,951.0000	7.02%	32,497.16	-	32,497.16	-	32,497.16
County Executive	167.0000	0.60%	2,781.66	-	2,781.66	-	2,781.66
Finance Department	219.0000	0.79%	3,647.81	-	3,647.81	-	3,647.81
Printing & Mail Services	197.0000	0.71%	3,281.36	-	3,281.36	756.03	4,037.39
Data Performance & Analytics	59.0000	0.21%	982.74	-	982.74	226.42	1,209.17
Human Resources	156.0000	0.56%	2,598.44	-	2,598.44	598.68	3,197.12
Information Technology	445.0000	1.60%	7,412.22	-	7,412.22	1,707.78	9,120.00
County Treasurer	176.0000	0.63%	2,931.57	-	2,931.57	675.44	3,607.01
Corporation Counsel	123.0000	0.44%	2,048.77	-	2,048.77	472.04	2,520.81
Central Courts	8,847.0000	31.85%	147,361.52	-	147,361.52	33,952.19	181,313.71
Sheriff's Office	3,092.0000	11.13%	51,502.41	-	51,502.41	11,866.19	63,368.60
Child Support	283.0000	1.02%	4,713.84	-	4,713.84	1,086.07	5,799.91
Human Services-Administration	147.5000	0.53%	2,456.86	-	2,456.86	566.06	3,022.92
Human Services-Economic Support	95.3125	0.34%	1,587.59	-	1,587.59	365.78	1,953.37
Human Services-Health Services	691.3750	2.49%	11,516.00	-	11,516.00	2,653.29	14,169.30
Human Services-Workforce Solutions	152.4375	0.55%	2,539.10	-	2,539.10	585.01	3,124.11
Human Services-Youth and Family	2,045.5500	7.36%	34,072.04	-	34,072.04	7,850.22	41,922.26
Human Services-Aging	327.8750	1.18%	5,461.30	-	5,461.30	1,258.29	6,719.59
Human Services-Detention Center	109.4500	0.39%	1,823.07	-	1,823.07	420.04	2,243.11
Central Racine Health	892.0000	3.21%	14,857.75	-	14,857.75	3,423.23	18,280.98
Communications	400.0000	1.44%	6,662.67	-	6,662.67	1,535.08	8,197.75
Jail	922.0000	3.32%	15,357.45	-	15,357.45	3,538.37	18,895.81
Jail Alternatives	238.0000	0.86%	3,964.29	-	3,964.29	913.37	4,877.66
Register of Deeds	128.0000	0.46%	2,132.05	-	2,132.05	491.23	2,623.28
County Clerk	107.0000	0.39%	1,782.26	-	1,782.26	410.63	2,192.90
District Attorney	550.0000	1.98%	9,161.17	-	9,161.17	2,110.74	11,271.90
Victim Witness	35.0000	0.13%	582.98	-	582.98	134.32	717.30
Victim Advocate	34.0000	0.12%	566.33	-	566.33	130.48	696.81
Emergency Management	94.0000	0.34%	1,565.73	-	1,565.73	360.74	1,926.47
Planning & Development Services	224.0000	0.81%	3,731.09	-	3,731.09	859.65	4,590.74
Harbor / Marina	837.0000	3.01%	13,941.63	-	13,941.63	3,212.16	17,153.79
UW Extension	107.0000	0.39%	1,782.26	-	1,782.26	410.63	2,192.90
Parks	271.7500	0.98%	4,526.45	-	4,526.45	1,042.90	5,569.35
Pritchard Park	55.0000	0.20%	916.12	-	916.12	211.07	1,127.19
Golf Courses	31.0000	0.11%	516.36	-	516.36	118.97	635.33
Highway	1,112.7500	4.01%	18,534.71	-	18,534.71	4,270.41	22,805.11
Land Conservation	218.0000	0.78%	3,631.15	-	3,631.15	836.62	4,467.77
Veterans Service	81.0000	0.29%	1,349.19	-	1,349.19	310.85	1,660.04
Medical Examiner	234.0000	0.84%	3,897.66	-	3,897.66	898.02	4,795.68
Other Departments	1,696.0000	6.11%	28,249.71	-	28,249.71	6,508.75	34,758.46
Total	27,775.0000	100.00%	\$ 462,638.90	\$ -	\$ 462,638.90	\$ 96,767.76	\$ 559,406.66

Allocation Basis: Number of Expenditure Transactions by Department During 2022 with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Parks, and Highway

Allocation Source: County Financial Records and Reports



**DEPARTMENT 7
FISCAL 2022**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 492,108.06
Total 2nd Tier Allocation 76,391.83
Total Allocated Cost \$ 568,499.89

<u>Grantee Department</u>	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
Building & Facilities Management	336.00	1.45%	7,118.48	-	7,118.48	-	7,118.48
County Executive	78.00	0.34%	1,652.50	-	1,652.50	-	1,652.50
Finance Department	370.00	1.59%	7,838.80	-	7,838.80	-	7,838.80
Data Performance & Analytics	91.00	0.39%	1,927.92	-	1,927.92	309.73	2,237.65
Human Resources	156.00	0.67%	3,305.01	-	3,305.01	530.97	3,835.98
Information Technology	349.00	1.50%	7,393.89	-	7,393.89	1,187.88	8,581.77
County Treasurer	118.00	0.51%	2,499.94	-	2,499.94	401.63	2,901.57
Corporation Counsel	195.00	0.84%	4,131.26	-	4,131.26	663.71	4,794.97
Office of Diversity	26.00	0.11%	550.83	-	550.83	88.50	639.33
Central Courts	1,170.00	5.04%	24,787.55	-	24,787.55	3,982.28	28,769.83
Sheriff's Office	4,411.00	18.99%	93,451.18	-	93,451.18	15,013.53	108,464.71
Child Support	627.00	2.70%	13,283.58	-	13,283.58	2,134.09	15,417.68
Human Services-Administration	406.00	1.75%	8,601.49	-	8,601.49	1,381.88	9,983.38
Human Services-Economic Support	1,430.00	6.16%	30,295.89	-	30,295.89	4,867.23	35,163.12
Human Services-Health Services	2,392.00	10.30%	50,676.77	-	50,676.77	8,141.55	58,818.31
Human Services-Workforce Solutions	94.00	0.40%	1,991.48	-	1,991.48	319.94	2,311.42
Human Services-Youth and Family	1,648.00	7.09%	34,914.43	-	34,914.43	5,609.23	40,523.65
Human Services-Aging	218.00	0.94%	4,618.53	-	4,618.53	742.00	5,360.53
Human Services-Detention Center	888.00	3.82%	18,813.11	-	18,813.11	3,022.45	21,835.56
Central Racine Health	745.00	3.21%	15,783.52	-	15,783.52	2,535.72	18,319.25
Communications	1,291.00	5.56%	27,351.05	-	27,351.05	4,394.12	31,745.17
Jail	2,739.00	11.79%	58,028.29	-	58,028.29	9,322.61	67,350.90
Jail Alternatives	26.00	0.11%	550.83	-	550.83	88.50	639.33
Register of Deeds	178.00	0.77%	3,771.10	-	3,771.10	605.85	4,376.95
County Clerk	117.00	0.50%	2,478.75	-	2,478.75	398.23	2,876.98
District Attorney	406.00	1.75%	8,601.49	-	8,601.49	1,381.88	9,983.38
Victim Witness	159.00	0.68%	3,368.56	-	3,368.56	541.18	3,909.75
Victim Advocate	42.00	0.18%	889.81	-	889.81	142.95	1,032.76
Emergency Management	52.00	0.22%	1,101.67	-	1,101.67	176.99	1,278.66
Planning & Development Services	145.00	0.62%	3,071.96	-	3,071.96	493.53	3,565.49
Parks	184.60	0.79%	3,910.92	-	3,910.92	628.31	4,539.24
Highway	1,165.45	5.02%	24,691.15	-	24,691.15	3,966.79	28,657.94
Land Conservation	78.00	0.34%	1,652.50	-	1,652.50	265.49	1,917.99
Veterans Service	100.00	0.43%	2,118.59	-	2,118.59	340.37	2,458.96
Medical Examiner	226.00	0.97%	4,788.02	-	4,788.02	769.23	5,557.25
Other Departments	571.00	2.46%	12,097.17	-	12,097.17	1,943.49	14,040.66
Total	23,228.05	100.00%	\$ 492,108.06	\$ -	\$ 492,108.06	\$ 76,391.83	\$ 568,499.89

Allocation Basis: Payroll Disbursements During 2022 with Reduced Weighting Applied at 35% for Highway and Parks

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 7
FISCAL 2022**

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

Department: Finance Department
Function: Purchasing

Total 1st Tier Allocation \$ 28,415.07
Total 2nd Tier Allocation 18,233.65

Total Allocated Cost \$ 46,648.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	30.00	9.12%	2,591.04	-	2,591.04	-	2,591.04
County Executive	1.00	0.30%	86.37	-	86.37	-	86.37
Finance Department	5.00	1.52%	431.84	-	431.84	-	431.84
Printing & Mail Services	7.00	2.13%	604.58	-	604.58	-	604.58
Information Technology	32.00	9.73%	2,763.78	-	2,763.78	2,040.13	4,803.90
Central Courts	6.00	1.82%	518.21	-	518.21	382.52	900.73
Sheriff's Office	59.00	17.93%	5,095.71	-	5,095.71	3,761.49	8,857.20
Human Services-Administration	17.00	5.17%	1,468.26	-	1,468.26	1,083.82	2,552.07
Human Services-Health Services	21.00	6.38%	1,813.73	-	1,813.73	1,338.83	3,152.56
Human Services-Workforce Solutions	6.00	1.82%	518.21	-	518.21	382.52	900.73
Human Services-Youth and Family	1.00	0.30%	86.37	-	86.37	63.75	150.12
Human Services-Aging	40.00	12.16%	3,454.72	-	3,454.72	2,550.16	6,004.88
Central Racine Health	18.00	5.47%	1,554.62	-	1,554.62	1,147.57	2,702.20
Communications	1.00	0.30%	86.37	-	86.37	63.75	150.12
Jail	2.00	0.61%	172.74	-	172.74	127.51	300.24
Register of Deeds	2.00	0.61%	172.74	-	172.74	127.51	300.24
County Clerk	1.00	0.30%	86.37	-	86.37	63.75	150.12
District Attorney	1.00	0.30%	86.37	-	86.37	63.75	150.12
Emergency Management	3.00	0.91%	259.10	-	259.10	191.26	450.37
Harbor / Marina	1.00	0.30%	86.37	-	86.37	63.75	150.12
Highway	72.00	21.88%	6,218.50	-	6,218.50	4,590.29	10,808.79
Veterans Service	2.00	0.61%	172.74	-	172.74	127.51	300.24
Other Departments	1.00	0.30%	86.37	-	86.37	63.75	150.12
Total	329.00	100.00%	\$ 28,415.07	\$ -	\$ 28,415.07	\$ 18,233.65	\$ 46,648.72

Allocation Basis: Purchase Orders by Department During 2022

Allocation Source: County Financial Records & Reports

DEPARTMENT 7
FISCAL 2022

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Audit

Total 1st Tier Allocation	\$ 61,110.78
Total 2nd Tier Allocation	9,424.13
Total Allocated Cost	\$ 70,534.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	380.00	0.33%	200.47	-	200.47	-	200.47
Building & Facilities Management	2,540.00	2.19%	1,340.01	-	1,340.01	-	1,340.01
County Executive	465.00	0.40%	245.32	-	245.32	-	245.32
Finance Department	754.00	0.65%	397.78	-	397.78	-	397.78
Printing & Mail Services	340.00	0.29%	179.37	-	179.37	28.69	208.06
Data Performance & Analytics	230.00	0.20%	121.34	-	121.34	19.41	140.75
Human Resources	370.00	0.32%	195.20	-	195.20	31.22	226.42
Information Technology	991.00	0.86%	522.81	-	522.81	83.61	606.43
County Treasurer	785.00	0.68%	414.14	-	414.14	66.23	480.37
Corporation Counsel	377.00	0.33%	198.89	-	198.89	31.81	230.70
Office of Diversity	31.00	0.03%	16.35	-	16.35	2.62	18.97
Central Courts	11,842.00	10.22%	6,247.40	-	6,247.40	999.14	7,246.54
Sheriff's Office	10,082.00	8.70%	5,318.89	-	5,318.89	850.64	6,169.53
Child Support	1,146.00	0.99%	604.59	-	604.59	96.69	701.28
Human Services-Administration	2,175.00	1.88%	1,147.45	-	1,147.45	183.51	1,330.96
Human Services-Economic Support	3,256.00	2.81%	1,717.75	-	1,717.75	274.72	1,992.46
Human Services-Health Services	11,998.00	10.36%	6,329.70	-	6,329.70	1,012.30	7,342.00
Human Services-Workforce Solutions	1,268.00	1.09%	668.95	-	668.95	106.98	775.93
Human Services-Youth and Family	12,110.30	10.45%	6,388.95	-	6,388.95	1,021.77	7,410.72
Human Services-Aging	2,740.00	2.37%	1,445.52	-	1,445.52	231.18	1,676.70
Human Services-Detention Center	1,837.70	1.59%	969.50	-	969.50	155.05	1,124.55
Central Racine Health	2,890.00	2.49%	1,524.66	-	1,524.66	243.84	1,768.49
Communications	1,982.00	1.71%	1,045.63	-	1,045.63	167.23	1,212.86
Jail	4,393.00	3.79%	2,317.58	-	2,317.58	370.65	2,688.23
Jail Alternatives	1,087.00	0.94%	573.46	-	573.46	91.71	665.17
Register of Deeds	1,258.00	1.09%	663.67	-	663.67	106.14	769.81
County Clerk	779.00	0.67%	410.97	-	410.97	65.73	476.70
District Attorney	1,284.00	1.11%	677.39	-	677.39	108.33	785.72
Victim Witness	295.00	0.25%	155.63	-	155.63	24.89	180.52
Victim Advocate	124.00	0.11%	65.42	-	65.42	10.46	75.88
Emergency Management	186.00	0.16%	98.13	-	98.13	15.69	113.82
Planning & Development Services	1,240.00	1.07%	654.18	-	654.18	104.62	758.80
Harbor / Marina	2,517.00	2.17%	1,327.88	-	1,327.88	212.37	1,540.24
UW Extension	209.00	0.18%	110.26	-	110.26	17.63	127.89
Parks	3,093.00	2.67%	1,631.75	-	1,631.75	260.96	1,892.72
Pritchard Park	279.00	0.24%	147.19	-	147.19	23.54	170.73
Golf Courses	150.00	0.13%	79.13	-	79.13	12.66	91.79
Highway	17,235.00	14.88%	9,092.55	-	9,092.55	1,454.16	10,546.70
Land Conservation	547.00	0.47%	288.58	-	288.58	46.15	334.73
Lakeshores Library	3.00	0.00%	1.58	-	1.58	0.25	1.84
Veterans Service	315.00	0.27%	166.18	-	166.18	26.58	192.76
Medical Examiner	667.00	0.58%	351.88	-	351.88	56.28	408.16
Other Departments	9,585.00	8.27%	5,056.69	-	5,056.69	808.71	5,865.40
Total	115,836.00	100.00%	\$ 61,110.78	\$ -	\$ 61,110.78	\$ 9,424.13	\$ 70,534.92

Allocation Basis: Total Payroll and Accounting Transactions Processed by Department During 2022

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 7
FISCAL 2022**

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

Department: Finance Department
Function: Receipts

Total 1st Tier Allocation	\$ 3,487.30
Total 2nd Tier Allocation	537.79
Total Allocated Cost	\$ 4,025.09

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	84.00	0.71%	24.93	-	24.93	-	24.93
Building & Facilities Management	13.00	0.11%	3.86	-	3.86	-	3.86
County Executive	36.00	0.31%	10.69	-	10.69	-	10.69
Finance Department	11.00	0.09%	3.26	-	3.26	-	3.26
Printing & Mail Services	4.00	0.03%	1.19	-	1.19	0.19	1.37
Human Resources	3.00	0.03%	0.89	-	0.89	0.14	1.03
Information Technology	5.00	0.04%	1.48	-	1.48	0.23	1.72
County Treasurer	386.00	3.29%	114.57	-	114.57	17.89	132.46
Corporation Counsel	3.00	0.03%	0.89	-	0.89	0.14	1.03
Central Courts	575.00	4.89%	170.67	-	170.67	26.65	197.32
Sheriff's Office	495.00	4.21%	146.92	-	146.92	22.94	169.86
Child Support	69.00	0.59%	20.48	-	20.48	3.20	23.68
Human Services-Administration	108.00	0.92%	32.06	-	32.06	5.00	37.06
Human Services-Economic Support	37.00	0.31%	10.98	-	10.98	1.71	12.70
Human Services-Health Services	420.50	3.58%	124.81	-	124.81	19.49	144.30
Human Services-Workforce Solutions	55.00	0.47%	16.32	-	16.32	2.55	18.87
Human Services-Youth and Family	108.10	0.92%	32.09	-	32.09	5.01	37.10
Human Services-Aging	226.50	1.93%	67.23	-	67.23	10.50	77.73
Human Services-Detention Center	94.90	0.81%	28.17	-	28.17	4.40	32.57
Central Racine Health	278.00	2.37%	82.52	-	82.52	12.88	95.40
Communications	38.00	0.32%	11.28	-	11.28	1.76	13.04
Jail	182.00	1.55%	54.02	-	54.02	8.43	62.45
Jail Alternatives	103.00	0.88%	30.57	-	30.57	4.77	35.35
Register of Deeds	790.00	6.72%	234.49	-	234.49	36.61	271.09
County Clerk	408.00	3.47%	121.10	-	121.10	18.91	140.01
District Attorney	174.00	1.48%	51.65	-	51.65	8.06	59.71
Victim Witness	3.00	0.03%	0.89	-	0.89	0.14	1.03
Victim Advocate	4.00	0.03%	1.19	-	1.19	0.19	1.37
Emergency Management	7.00	0.06%	2.08	-	2.08	0.32	2.40
Planning & Development Services	744.00	6.33%	220.83	-	220.83	34.48	255.31
UW Extension	17.00	0.14%	5.05	-	5.05	0.79	5.83
Parks	1,131.00	9.63%	335.70	-	335.70	52.41	388.11
Pritchard Park	31.00	0.26%	9.20	-	9.20	1.44	10.64
Golf Courses	22.00	0.19%	6.53	-	6.53	1.02	7.55
Highway	361.00	3.07%	107.15	-	107.15	16.73	123.88
Land Conservation	163.00	1.39%	48.38	-	48.38	7.55	55.93
Veterans Service	2.00	0.02%	0.59	-	0.59	0.09	0.69
Medical Examiner	30.00	0.26%	8.90	-	8.90	1.39	10.29
Other Departments	4,527.00	38.53%	1,343.69	-	1,343.69	209.79	1,553.48
Total	11,749.00	100.00%	\$ 3,487.30	\$ -	\$ 3,487.30	\$ 537.79	\$ 4,025.09

Allocation Basis: Number of General Receipts Processed by Department During 2022

Allocation Source: Financial Department Records and Reports



**DEPARTMENT 7
FISCAL 2022**

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

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

Total 1st Tier Allocation \$ 8,303.10
Total 2nd Tier Allocation 1,280.45

Total Allocated Cost \$ 9,583.55

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	1,359.51	0.77%	63.71	-	63.71	-	63.71
County Executive	1,044.49	0.59%	48.95	-	48.95	-	48.95
Finance Department	1,576.03	0.89%	73.86	-	73.86	-	73.86
Human Resources	4,307.69	2.43%	201.88	-	201.88	31.85	233.73
Information Technology	480.42	0.27%	22.51	-	22.51	3.55	26.07
County Treasurer	2,789.64	1.57%	130.74	-	130.74	20.62	151.36
Corporation Counsel	2,154.01	1.22%	100.95	-	100.95	15.93	116.87
Central Courts	8,625.65	4.87%	404.24	-	404.24	63.77	468.01
Sheriff's Office	12,657.28	7.14%	593.18	-	593.18	93.58	686.76
Child Support	10,249.00	5.78%	480.32	-	480.32	75.77	556.09
Human Services-Administration	14,900.57	8.41%	698.32	-	698.32	110.16	808.48
Human Services-Economic Support	9,505.94	5.37%	445.50	-	445.50	70.28	515.78
Human Services-Health Services	29,224.74	16.50%	1,369.62	-	1,369.62	216.07	1,585.69
Human Services-Workforce Solutions	1,036.32	0.58%	48.57	-	48.57	7.66	56.23
Human Services-Youth and Family	11,003.15	6.21%	515.66	-	515.66	81.35	597.01
Human Services-Aging	7,162.77	4.04%	335.68	-	335.68	52.96	388.64
Human Services-Detention Center	1,026.61	0.58%	48.11	-	48.11	7.59	55.70
Central Racine Health	5,215.10	2.94%	244.41	-	244.41	38.56	282.96
Communications	6,936.19	3.91%	325.07	-	325.07	51.28	376.35
Jail	7,862.21	4.44%	368.46	-	368.46	58.13	426.59
Register of Deeds	5,664.84	3.20%	265.48	-	265.48	41.88	307.37
County Clerk	1,441.30	0.81%	67.55	-	67.55	10.66	78.20
District Attorney	10,652.99	6.01%	499.25	-	499.25	78.76	578.01
Victim Witness	2,504.15	1.41%	117.36	-	117.36	18.51	135.87
Planning & Development Services	5,503.61	3.11%	257.93	-	257.93	40.69	298.62
Harbor / Marina	3,399.12	1.92%	159.30	-	159.30	25.13	184.43
UW Extension	420.75	0.24%	19.72	-	19.72	3.11	22.83
Parks	3,862.05	2.18%	181.00	-	181.00	28.55	209.55
Highway	1,606.05	0.91%	75.27	-	75.27	11.87	87.14
Land Conservation	1,786.18	1.01%	83.71	-	83.71	13.21	96.92
Veterans Service	898.04	0.51%	42.09	-	42.09	6.64	48.73
Medical Examiner	243.02	0.14%	11.39	-	11.39	1.80	13.19
Other Departments	70.75	0.04%	3.32	-	3.32	0.52	3.84
Total	177,170.17	100.00%	\$ 8,303.10	\$ -	\$ 8,303.10	\$ 1,280.45	\$ 9,583.55

Allocation Basis: Copy Charges by Department During 2022

Allocation Source: County Financial Records and Reports



DEPARTMENT 7
FISCAL 2022

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Departmental Support

Total 1st Tier Allocation \$ 143,643.55
Total 2nd Tier Allocation 22,151.84
Total Allocated Cost \$ 165,795.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	28,876.90	32.60%	46,828.05	-	46,828.05	7,221.54	54,049.58
Information Technology	529.25	0.60%	858.25	-	858.25	132.35	990.61
Sheriff's Office	59,172.83	66.80%	95,957.25	-	95,957.25	14,797.95	110,755.20
Total	88,578.98	100.00%	\$ 143,643.55	\$ -	\$ 143,643.55	\$ 22,151.84	\$ 165,795.39

Allocation Basis: Direct Allocation to Benefiting Departments

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

DEPARTMENT 7
FISCAL 2022

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Phone Charges

Total 1st Tier Allocation \$ 14,430.50
Total 2nd Tier Allocation -
Total Allocated Cost \$ 14,430.50

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	172.47	1.20%	172.47	-	172.47	-	172.47
County Executive	46.73	0.32%	46.73	-	46.73	-	46.73
Finance Department	189.36	1.31%	189.36	-	189.36	-	189.36
Printing & Mail Services	23.59	0.16%	23.59	-	23.59	-	23.59
Data Performance & Analytics	7.93	0.05%	7.93	-	7.93	-	7.93
Human Resources	90.37	0.63%	90.37	-	90.37	-	90.37
Information Technology	242.07	1.68%	242.07	-	242.07	-	242.07
County Treasurer	67.01	0.46%	67.01	-	67.01	-	67.01
Corporation Counsel	106.19	0.74%	106.19	-	106.19	-	106.19
Central Courts	1,121.78	7.77%	1,121.78	-	1,121.78	-	1,121.78
Sheriff's Office	939.55	6.51%	939.55	-	939.55	-	939.55
Child Support	554.20	3.84%	554.20	-	554.20	-	554.20
Human Services-Administration	1,473.25	10.21%	1,473.25	-	1,473.25	-	1,473.25
Human Services-Economic Support	1,336.11	9.26%	1,336.11	-	1,336.11	-	1,336.11
Human Services-Health Services	942.68	6.53%	942.68	-	942.68	-	942.68
Human Services-Workforce Solutions	44.94	0.31%	44.94	-	44.94	-	44.94
Human Services-Youth and Family	1,186.47	8.22%	1,186.47	-	1,186.47	-	1,186.47
Human Services-Aging	524.32	3.63%	524.32	-	524.32	-	524.32
Human Services-Detention Center	446.83	3.10%	446.83	-	446.83	-	446.83
Central Racine Health	4.35	0.03%	4.35	-	4.35	-	4.35
Communications	137.29	0.95%	137.29	-	137.29	-	137.29
Jail	506.48	3.51%	506.48	-	506.48	-	506.48
Jail Alternatives	116.21	0.81%	116.21	-	116.21	-	116.21
Register of Deeds	110.73	0.77%	110.73	-	110.73	-	110.73
County Clerk	102.07	0.71%	102.07	-	102.07	-	102.07
District Attorney	316.09	2.19%	316.09	-	316.09	-	316.09
Victim Witness	105.77	0.73%	105.77	-	105.77	-	105.77
Victim Advocate	23.29	0.16%	23.29	-	23.29	-	23.29
Emergency Management	124.14	0.86%	124.14	-	124.14	-	124.14
Planning & Development Services	46.54	0.32%	46.54	-	46.54	-	46.54
UW Extension	2,427.55	16.82%	2,427.55	-	2,427.55	-	2,427.55
Parks	23.29	0.16%	23.29	-	23.29	-	23.29
Highway	421.79	2.92%	421.79	-	421.79	-	421.79
Land Conservation	23.29	0.16%	23.29	-	23.29	-	23.29
Veterans Service	192.83	1.34%	192.83	-	192.83	-	192.83
Medical Examiner	185.09	1.28%	185.09	-	185.09	-	185.09
Other Departments	47.84	0.33%	47.84	-	47.84	-	47.84
Total	14,430.49	100.00%	\$ 14,430.50	\$ -	\$ 14,430.50	\$ -	\$ 14,430.50

Allocation Basis: Prorated Share of Monthly Phone Charges by Department During 2022

Allocation Source: County Financial Records and Reports



**DEPARTMENT 7
FISCAL 2022**

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

Department: Finance Department

Grantee Department	Total	Accounting &		
		Budgets	Payroll	Purchasing
Building Depreciation	\$ -	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	3,939.84	3,714.44	-	-
Audit & Consulting Services	-	-	-	-
Building & Facilities Management	43,786.72	32,497.16	7,118.48	2,591.04
County Executive	4,872.22	2,781.66	1,652.50	86.37
Finance Department	12,582.72	3,647.81	7,838.80	431.84
Printing & Mail Services	4,874.99	4,037.39	-	604.58
Data Performance & Analytics	3,595.50	1,209.17	2,237.65	-
Human Resources	61,634.23	3,197.12	3,835.98	-
Information Technology	24,372.56	9,120.00	8,581.77	4,803.90
County Treasurer	7,339.78	3,607.01	2,901.57	-
Corporation Counsel	7,770.57	2,520.81	4,794.97	-
Office of Diversity	658.30	-	639.33	-
Central Courts	220,017.92	181,313.71	28,769.83	900.73
Sheriff's Office	299,411.41	63,368.60	108,464.71	8,857.20
Child Support	23,052.83	5,799.91	15,417.68	-
Human Services-Administration	19,208.12	3,022.92	9,983.38	2,552.07
Human Services-Economic Support	40,973.54	1,953.37	35,163.12	-
Human Services-Health Services	86,154.84	14,169.30	58,818.31	3,152.56
Human Services-Workforce Solutions	7,232.24	3,124.11	2,311.42	900.73
Human Services-Youth and Family	91,827.34	41,922.26	40,523.65	150.12
Human Services-Aging	20,752.39	6,719.59	5,360.53	6,004.88
Human Services-Detention Center	25,738.32	2,243.11	21,835.56	-
Central Racine Health	41,453.63	18,280.98	18,319.25	2,702.20
Communications	41,832.57	8,197.75	31,745.17	150.12
Jail	90,230.72	18,895.81	67,350.90	300.24
Jail Alternatives	6,333.72	4,877.66	639.33	-
Register of Deeds	8,759.48	2,623.28	4,376.95	300.24
County Clerk	6,016.98	2,192.90	2,876.98	150.12
District Attorney	23,144.94	11,271.90	9,983.38	150.12
Victim Witness	5,050.24	717.30	3,909.75	-
Victim Advocate	1,830.11	696.81	1,032.76	-
Emergency Management	3,895.86	1,926.47	1,278.66	450.37
Planning & Development Services	9,515.50	4,590.74	3,565.49	-
Harbor / Marina	19,028.58	17,153.79	-	150.12
UW Extension	4,777.01	2,192.90	-	-
Parks	12,622.25	5,569.35	4,539.24	-
Pritchard Park	1,308.56	1,127.19	-	-

DEPARTMENT 7
FISCAL 2022

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll	Purchasing
Golf Courses	734.67	635.33	-	-
Highway	73,451.36	22,805.11	28,657.94	10,808.79
Land Conservation	6,896.63	4,467.77	1,917.99	-
Lakeshores Library	1.84	-	-	-
Veterans Service	4,854.25	1,660.04	2,458.96	300.24
Medical Examiner	10,969.66	4,795.68	5,557.25	-
Courts & Judicial	-	-	-	-
Other Departments	56,419.79	34,758.46	14,040.66	150.12
Total	\$ 1,438,924.72	\$ 559,406.66	\$ 568,499.89	\$ 46,648.72

**DEPARTMENT 7
FISCAL 2022**

**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	-	-	-	-
Insurance & Employee Activity	200.47	24.93	-	-
Audit & Consulting Services	-	-	-	-
Building & Facilities Management	1,340.01	3.86	63.71	-
County Executive	245.32	10.69	48.95	-
Finance Department	397.78	3.26	73.86	-
Printing & Mail Services	208.06	1.37	-	-
Data Performance & Analytics	140.75	-	-	-
Human Resources	226.42	1.03	233.73	54,049.58
Information Technology	606.43	1.72	26.07	990.61
County Treasurer	480.37	132.46	151.36	-
Corporation Counsel	230.70	1.03	116.87	-
Office of Diversity	18.97	-	-	-
Central Courts	7,246.54	197.32	468.01	-
Sheriff's Office	6,169.53	169.86	686.76	110,755.20
Child Support	701.28	23.68	556.09	-
Human Services-Administration	1,330.96	37.06	808.48	-
Human Services-Economic Support	1,992.46	12.70	515.78	-
Human Services-Health Services	7,342.00	144.30	1,585.69	-
Human Services-Workforce Solutions	775.93	18.87	56.23	-
Human Services-Youth and Family	7,410.72	37.10	597.01	-
Human Services-Aging	1,676.70	77.73	388.64	-
Human Services-Detention Center	1,124.55	32.57	55.70	-
Central Racine Health	1,768.49	95.40	282.96	-
Communications	1,212.86	13.04	376.35	-
Jail	2,688.23	62.45	426.59	-
Jail Alternatives	665.17	35.35	-	-
Register of Deeds	769.81	271.09	307.37	-
County Clerk	476.70	140.01	78.20	-
District Attorney	785.72	59.71	578.01	-
Victim Witness	180.52	1.03	135.87	-
Victim Advocate	75.88	1.37	-	-
Emergency Management	113.82	2.40	-	-
Planning & Development Services	758.80	255.31	298.62	-
Harbor / Marina	1,540.24	-	184.43	-
UW Extension	127.89	5.83	22.83	-
Parks	1,892.72	388.11	209.55	-
Pritchard Park	170.73	10.64	-	-

DEPARTMENT 7
FISCAL 2022

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Audit	Receipts	Copier Pool Support	Departmental Support
Golf Courses	91.79	7.55	-	-
Highway	10,546.70	123.88	87.14	-
Land Conservation	334.73	55.93	96.92	-
Lakeshores Library	1.84	-	-	-
Veterans Service	192.76	0.69	48.73	-
Medical Examiner	408.16	10.29	13.19	-
Courts & Judicial	-	-	-	-
Other Departments	5,865.40	1,553.48	3.84	-
Total	\$ 70,534.92	\$ 4,025.09	\$ 9,583.55	\$ 165,795.39

DEPARTMENT 7
FISCAL 2022

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	<u>Phone Charges</u>
Building Depreciation	\$ -
Equipment Depreciation	-
Insurance & Employee Activity	-
Audit & Consulting Services	-
Building & Facilities Management	172.47
County Executive	46.73
Finance Department	189.36
Printing & Mail Services	23.59
Data Performance & Analytics	7.93
Human Resources	90.37
Information Technology	242.07
County Treasurer	67.01
Corporation Counsel	106.19
Office of Diversity	-
Central Courts	1,121.78
Sheriff's Office	939.55
Child Support	554.20
Human Services-Administration	1,473.25
Human Services-Economic Support	1,336.11
Human Services-Health Services	942.68
Human Services-Workforce Solutions	44.94
Human Services-Youth and Family	1,186.47
Human Services-Aging	524.32
Human Services-Detention Center	446.83
Central Racine Health	4.35
Communications	137.29
Jail	506.48
Jail Alternatives	116.21
Register of Deeds	110.73
County Clerk	102.07
District Attorney	316.09
Victim Witness	105.77
Victim Advocate	23.29
Emergency Management	124.14
Planning & Development Services	46.54
Harbor / Marina	-
UW Extension	2,427.55
Parks	23.29
Pritchard Park	-

DEPARTMENT 7
FISCAL 2022

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	<u>Phone Charges</u>
Golf Courses	-
Highway	421.79
Land Conservation	23.29
Lakeshores Library	-
Veterans Service	192.83
Medical Examiner	185.09
Courts & Judicial	-
Other Departments	47.84
	<hr/>
Total	<u><u>\$ 14,430.50</u></u>

**DEPARTMENT 8
FISCAL 2022**

**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 2022.
- **Postage/Mail**: Costs related to the delivery/processing of mail have been allocated based on postage charges by department during 2022.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 8
FISCAL 2022**

**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	22,415.03	-	22,415.03	-
C/S-Courier	31,044.55	-	-	31,044.55
C/S-Ricoh	157,542.30	16,872.78	75,494.27	65,175.25
C/S-Mail Pickup	3,375.00	-	-	3,375.00
Equipment Repairs	665.18	-	665.18	-
Leases	145,148.02	-	145,148.02	-
Lease-Postage Meter	1,246.48	-	-	1,246.48
Maintenance Agreements	99,287.54	-	99,287.54	-
M/C-Folder Stuffer	3,120.00	-	-	3,120.00
MC Envelope Printer	-	-	-	-
MC Postage Machine	2,969.85	-	-	2,969.85
MC-Anajet	4,210.96	-	4,210.96	-
Software Subscriptions	1,245.79	1,245.79	-	-
Telephone	222.12	222.12	-	-
Office Supplies	377.39	377.39	-	-
Off Supp-Ink Mail Machine	2,761.65	-	-	2,761.65
Off Supp-Toner Envelope Printer	1,844.80	-	1,844.80	-
Off Supp - Anajet Printer	1,875.62	-	1,875.62	-
Printing-Scrap	16,644.84	-	16,644.84	-
Postage	318.44	318.44	-	-
Equipment	179.99	179.99	-	-
Materials	45.99	45.99	-	-
Capital Purchases	23,290.03	-	23,290.03	-
Capital Bond Projects	22,920.36	-	-	22,920.36
Total Expenditures	\$ 542,751.93	\$ 19,262.50	\$ 390,876.29	\$ 132,613.14
Cost Adjustments:				
TVCCOG Revenue	(15,806.77)	-	(15,806.77)	-
Copier Pool Revenues	(270,657.54)	-	(270,657.54)	-
Total Cost Adjustments	\$ (286,464.31)	\$ -	\$ (286,464.31)	\$ -

**DEPARTMENT 8
FISCAL 2022**

**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>
General & Administrative Allocation	-	(19,262.50)	14,382.82	4,879.68
Disallowed / Capitalized	(22,920.36)	-	-	(22,920.36)
Incoming Costs				
1st Allocation				
Building Depreciation	3,431.48	-	2,562.20	869.28
Equipment Depreciation	10,008.06	-	3,835.29	6,172.77
Insurance & Employee Activity	653.84	-	488.21	165.63
Audit & Consulting Services	594.00	-	443.53	150.48
Building & Facilities Management	14,680.34	-	10,961.44	3,718.90
County Executive	19.33	-	14.43	4.90
Finance Department	4,090.09	-	3,053.96	1,036.12
Total 1st Allocation	33,477.13	-	21,359.05	12,118.08
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 266,844.39	\$ -	\$ 140,153.85	\$ 126,690.54
2nd Allocation				
Building Depreciation	1.66	-	1.24	0.42
Equipment Depreciation	1.33	-	0.51	0.82
Insurance & Employee Activity	63.71	-	47.57	16.14
Audit & Consulting Services	12.10	-	9.03	3.06
Building & Facilities Management	529.05	-	395.03	134.02
County Executive	1.49	-	1.11	0.38
Finance Department	784.90	-	586.07	198.84
Printing & Mail Services	204.14	-	152.42	51.71
Data Performance & Analytics	165.62	-	123.67	41.96
Human Resources	400.82	-	299.28	101.54
Information Technology	7,071.30	-	5,279.96	1,791.34
County Treasurer	19.05	-	14.22	4.82
Corporation Counsel	404.10	-	301.73	102.37

DEPARTMENT 8
FISCAL 2022

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

Department: Printing & Mail Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
Office of Diversity	134.72	-	100.59	34.13
Central Courts	-	-	-	-
Sheriff's Office	22,427.30	-	16,745.90	5,681.40
Total 2nd Allocation	32,221.28	-	24,058.33	8,162.95
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 32,221.28	\$ -	\$ 24,058.33	\$ 8,162.95
Total Incoming Costs	65,698.41	-	45,417.38	20,281.03
Total Allocated Cost	\$ 299,065.67	\$ -	\$ 164,212.18	\$ 134,853.49

**DEPARTMENT 8
FISCAL 2022**

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

Department: Printing & Mail Services
Function: Printing Services

Total 1st Tier Allocation \$ 140,153.85
Total 2nd Tier Allocation 24,058.33
Total Allocated Cost \$ 164,212.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	54.50	0.02%	32.44	-	32.44		32.44
Building & Facilities Management	21.00	0.01%	12.50	-	12.50		12.50
County Executive	2,008.48	0.85%	1,195.57	-	1,195.57	-	1,195.57
Finance Department	1,217.74	0.52%	724.87	-	724.87	-	724.87
Data Performance & Analytics	6,656.24	2.83%	3,962.20	-	3,962.20	-	3,962.20
Human Resources	6,224.47	2.64%	3,705.18	-	3,705.18	664.11	4,369.29
Information Technology	479.68	0.20%	285.53	-	285.53	51.18	336.71
County Treasurer	2,913.09	1.24%	1,734.05	-	1,734.05	310.81	2,044.85
Corporation Counsel	340.40	0.14%	202.63	-	202.63	36.32	238.95
Central Courts	14,938.28	6.34%	8,892.18	-	8,892.18	1,593.81	10,485.98
Sheriff's Office	8,166.03	3.47%	4,860.92	-	4,860.92	871.26	5,732.18
Child Support	2,760.16	1.17%	1,643.02	-	1,643.02	294.49	1,937.51
Human Services-Administration	1,277.05	0.54%	760.18	-	760.18	136.25	896.43
Human Services-Economic Support	2,277.58	0.97%	1,355.75	-	1,355.75	243.00	1,598.76
Human Services-Health Services	7,055.77	3.00%	4,200.02	-	4,200.02	752.80	4,952.83
Human Services-Workforce Solutions	8,895.00	3.78%	5,294.85	-	5,294.85	949.03	6,243.88
Human Services-Youth and Family	3,905.66	1.66%	2,324.89	-	2,324.89	416.71	2,741.59
Human Services-Aging	32,046.60	13.61%	19,076.09	-	19,076.09	3,419.14	22,495.24
Central Racine Health	5,816.29	2.47%	3,462.21	-	3,462.21	620.56	4,082.77
Communications	160.65	0.07%	95.63	-	95.63	17.14	112.77
Jail	1,352.38	0.57%	805.02	-	805.02	144.29	949.31
Jail Alternatives	439.12	0.19%	261.39	-	261.39	46.85	308.24
Register of Deeds	926.56	0.39%	551.55	-	551.55	98.86	650.40
County Clerk	94,721.26	40.23%	56,383.88	-	56,383.88	10,106.08	66,489.96
District Attorney	4,217.57	1.79%	2,510.56	-	2,510.56	449.98	2,960.54
Victim Witness	569.54	0.24%	339.02	-	339.02	60.77	399.79
Victim Advocate	615.45	0.26%	366.35	-	366.35	65.66	432.02
Emergency Management	617.46	0.26%	367.55	-	367.55	65.88	433.43
Planning & Development Services	1,118.41	0.48%	665.75	-	665.75	119.33	785.07
Harbor / Marina	1,086.39	0.46%	646.69	-	646.69	115.91	762.60
UW Extension	1,090.12	0.46%	648.91	-	648.91	116.31	765.21
Parks	800.92	0.34%	476.76	-	476.76	85.45	562.21
Highway	1,044.50	0.44%	621.75	-	621.75	111.44	733.19
Land Conservation	73.00	0.03%	43.45	-	43.45	7.79	51.24
Veterans Service	899.69	0.38%	535.55	-	535.55	95.99	631.54
Medical Examiner	327.69	0.14%	195.06	-	195.06	34.96	230.02
Other Departments	18,334.67	7.79%	10,913.91	-	10,913.91	1,956.18	12,870.09
Total	235,449.40	100.00%	\$ 140,153.85	\$ -	\$ 140,153.85	\$ 24,058.33	\$ 164,212.18

Allocation Basis: Printing Charges by Department During 2022

Allocation Source: County Financial Records and Reports



**DEPARTMENT 8
FISCAL 2022**

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

Department: Printing & Mail Services
Function: Postage/Mail

Total 1st Tier Allocation \$ 126,690.54
Total 2nd Tier Allocation 8,162.95
Total Allocated Cost \$ 134,853.49

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	93.40	0.05%	59.87	-	59.87	-	59.87
County Executive	1,223.32	0.62%	784.22	-	784.22	-	784.22
Finance Department	9,634.26	4.87%	6,176.11	-	6,176.11	-	6,176.11
Printing & Mail Services	318.44	0.16%	204.14	-	204.14	-	204.14
Data Performance & Analytics	23.10	0.01%	14.81	-	14.81	1.01	15.82
Human Resources	1,015.20	0.51%	650.80	-	650.80	44.47	695.27
Information Technology	179.88	0.09%	115.31	-	115.31	7.88	123.19
County Treasurer	16,644.54	8.42%	10,670.09	-	10,670.09	729.07	11,399.16
Corporation Counsel	1,181.45	0.60%	757.38	-	757.38	51.75	809.13
Central Courts	62,479.11	31.61%	40,052.65	-	40,052.65	2,736.74	42,789.38
Sheriff's Office	13,262.84	6.71%	8,502.23	-	8,502.23	580.94	9,083.18
Child Support	33,043.80	16.72%	21,182.95	-	21,182.95	1,447.40	22,630.35
Human Services-Administration	927.37	0.47%	594.50	-	594.50	40.62	635.12
Human Services-Economic Support	2,616.46	1.32%	1,677.30	-	1,677.30	114.61	1,791.90
Human Services-Health Services	4,169.00	2.11%	2,672.56	-	2,672.56	182.61	2,855.18
Human Services-Workforce Solutions	379.55	0.19%	243.31	-	243.31	16.62	259.93
Human Services-Youth and Family	7,109.77	3.60%	4,557.77	-	4,557.77	311.43	4,869.19
Human Services-Aging	11,296.29	5.72%	7,241.56	-	7,241.56	494.81	7,736.37
Human Services-Detention Center	202.43	0.10%	129.77	-	129.77	8.87	138.63
Central Racine Health	2,894.01	1.46%	1,855.22	-	1,855.22	126.76	1,981.99
Jail	30.36	0.02%	19.46	-	19.46	1.33	20.79
Jail Alternatives	1,360.46	0.69%	872.13	-	872.13	59.59	931.72
Register of Deeds	2,987.51	1.51%	1,915.16	-	1,915.16	130.86	2,046.02
County Clerk	9,422.77	4.77%	6,040.53	-	6,040.53	412.74	6,453.27
District Attorney	2,679.82	1.36%	1,717.92	-	1,717.92	117.38	1,835.30
Victim Witness	2,840.09	1.44%	1,820.66	-	1,820.66	124.40	1,945.06
Victim Advocate	1,452.65	0.74%	931.23	-	931.23	63.63	994.86
Planning & Development Services	4,389.60	2.22%	2,813.98	-	2,813.98	192.28	3,006.26
Harbor / Marina	34.80	0.02%	22.31	-	22.31	1.52	23.83
UW Extension	1,853.46	0.94%	1,188.17	-	1,188.17	81.19	1,269.36
Parks	47.14	0.02%	30.22	-	30.22	2.06	32.28
Highway	253.06	0.13%	162.23	-	162.23	11.08	173.31
Land Conservation	1,156.26	0.59%	741.23	-	741.23	50.65	791.88
Veterans Service	309.56	0.16%	198.45	-	198.45	13.56	212.00
Medical Examiner	85.33	0.04%	54.70	-	54.70	3.74	58.44
Other Departments	30.62	0.02%	19.63	-	19.63	1.34	20.97
Total	197,627.70	100.00%	\$ 126,690.54	\$ -	\$ 126,690.54	\$ 8,162.95	\$ 134,853.49

Allocation Basis: Postage Charges by Department During 2022

Allocation Source: County Financial Records and Reports



**DEPARTMENT 8
FISCAL 2022**

**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	-	-	-
Insurance & Employee Activity	32.44	32.44	-
Audit & Consulting Services	-	-	-
Building & Facilities Management	72.38	12.50	59.87
County Executive	1,979.79	1,195.57	784.22
Finance Department	6,900.98	724.87	6,176.11
Printing & Mail Services	204.14	-	204.14
Data Performance & Analytics	3,978.02	3,962.20	15.82
Human Resources	5,064.56	4,369.29	695.27
Information Technology	459.91	336.71	123.19
County Treasurer	13,444.02	2,044.85	11,399.16
Corporation Counsel	1,048.07	238.95	809.13
Office of Diversity	-	-	-
Central Courts	53,275.37	10,485.98	42,789.38
Sheriff's Office	14,815.35	5,732.18	9,083.18
Child Support	24,567.85	1,937.51	22,630.35
Human Services-Administration	1,531.55	896.43	635.12
Human Services-Economic Support	3,390.66	1,598.76	1,791.90
Human Services-Health Services	7,808.00	4,952.83	2,855.18
Human Services-Workforce Solutions	6,503.81	6,243.88	259.93
Human Services-Youth and Family	7,610.78	2,741.59	4,869.19
Human Services-Aging	30,231.60	22,495.24	7,736.37
Human Services-Detention Center	138.63	-	138.63
Central Racine Health	6,064.76	4,082.77	1,981.99
Communications	112.77	112.77	-
Jail	970.10	949.31	20.79
Jail Alternatives	1,239.97	308.24	931.72
Register of Deeds	2,696.43	650.40	2,046.02
County Clerk	72,943.23	66,489.96	6,453.27
District Attorney	4,795.84	2,960.54	1,835.30
Victim Witness	2,344.85	399.79	1,945.06
Victim Advocate	1,426.88	432.02	994.86
Emergency Management	433.43	433.43	-

DEPARTMENT 8
FISCAL 2022

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

Department: Printing & Mail Services

Grantee Department	Total	Printing Services	Postage/Mail
Planning & Development Services	3,791.33	785.07	3,006.26
Harbor / Marina	786.43	762.60	23.83
UW Extension	2,034.57	765.21	1,269.36
Parks	594.49	562.21	32.28
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	906.50	733.19	173.31
Land Conservation	843.12	51.24	791.88
Lakeshores Library	-	-	-
Veterans Service	843.55	631.54	212.00
Medical Examiner	288.46	230.02	58.44
Courts & Judicial	-	-	-
Other Departments	12,891.06	12,870.09	20.97
Total	\$ 299,065.67	\$ 164,212.18	\$ 134,853.49

**DEPARTMENT 9
FISCAL 2022**

**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 2022**

**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	\$ 227,026.55	\$ 106,702.48	\$ 86,951.17	\$ 33,372.90
Fringe Benefits	81,498.30	38,304.20	31,213.85	11,980.25
Software Subscription	4,913.86	4,913.86	-	-
Telephone	15.15	15.15	-	-
Public Liability Insurance	3,424.71	3,424.71	-	-
Travel/Mileage	86.00	86.00	-	-
Training	595.00	595.00	-	-
Conferences	2,077.39	2,077.39	-	-
Office Supplies	190.81	190.81	-	-
Printing	6,656.24	6,656.24	-	-
Publications	3.00	3.00	-	-
Postage	23.10	23.10	-	-
Equipment	339.12	339.12	-	-
Total Expenditures	\$ 326,849.23	\$ 163,331.06	\$ 118,165.02	\$ 45,353.15
Cost Adjustments:				
	-	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	(0.00)	(163,331.06)	118,029.80	45,301.26
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	1,039.12	-	750.91	288.21
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	236.59	-	170.97	65.62
Audit & Consulting Services	696.01	-	502.97	193.05
Building & Facilities Management	4,445.52	-	3,212.52	1,233.00

**DEPARTMENT 9
FISCAL 2022**

**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	10,038.84	-	7,254.48	2,784.36
Finance Department	3,039.93	-	2,196.78	843.15
Printing & Mail Services	3,977.01	-	2,873.95	1,103.06
Total 1st Allocation	23,473.02	-	16,962.58	6,510.44
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 350,322.25	\$ -	\$ 253,157.40	\$ 97,164.85
2nd Allocation				
Building Depreciation	0.50	-	0.36	0.14
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	32.19	-	23.26	8.93
Audit & Consulting Services	14.77	-	10.67	4.10
Building & Facilities Management	160.21	-	115.77	44.43
County Executive	739.11	-	534.11	205.00
Finance Department	555.56	-	401.47	154.09
Printing & Mail Services	1.01	-	0.73	0.28
Data Performance & Analytics	331.24	-	239.37	91.87
Human Resources	2,912.94	-	2,105.01	807.93
Information Technology	11,841.56	-	8,557.20	3,284.36
County Treasurer	-	-	-	-
Corporation Counsel	808.20	-	584.04	224.16
Office of Diversity	269.44	-	194.71	74.73
Central Courts	-	-	-	-
Sheriff's Office	6,791.52	-	4,907.84	1,883.69
Total 2nd Allocation	24,458.25	-	17,674.55	6,783.70
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-

DEPARTMENT 9
FISCAL 2022

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

Department: Data Performance & Analytics

Functions:	Total	General & Administrative	Departmental Specific	County-wide Projects
Total 2nd Tier Allocation	\$ 24,458.25	\$ -	\$ 17,674.55	\$ 6,783.70
Total Incoming Costs	47,931.27	-	34,637.13	13,294.15
Total Allocated Cost	\$ 374,780.50	\$ -	\$ 270,831.95	\$ 103,948.55

DEPARTMENT 9
FISCAL 2022

RACINE COUNTY, WISCONSIN
DATA PERFORMANCE & ANALYTICS
FUNCTIONAL COST ALLOCATIONS

Department: Data Performance & Analytics
Function: Departmental Specific

Total 1st Tier Allocation \$ 253,157.40
Total 2nd Tier Allocation 17,674.55

Total Allocated Cost \$ 270,831.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Executive	11,308.57	13.53%	34,250.52	-	34,250.52	-	34,250.52
Corporation Counsel	1,152.04	1.38%	3,489.21	-	3,489.21	-	3,489.21
Human Services-Administration	71,124.93	85.09%	215,417.67	(91,747.96)	123,669.71	17,674.55	141,344.26
Total	83,585.54	100.00%	\$ 253,157.40	\$ (91,747.96)	\$ 161,409.44	\$ 17,674.55	\$ 179,083.99

Allocation Basis: Time/Effort Analysis by Benefiting Department for 2022

Allocation Source: Data & Performance Analytics Staff

DEPARTMENT 9
FISCAL 2022

RACINE COUNTY, WISCONSIN
DATA PERFORMANCE & ANALYTICS
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation	\$ 97,164.85
Total 2nd Tier Allocation	6,783.70
Total Allocated Cost	\$ 103,948.55

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Insurance & Employee Activity	2.500	0.21%	207.03	-	207.03	-	207.03
Building & Facilities Management	15.000	1.28%	1,242.17	-	1,242.17	-	1,242.17
County Executive	3.900	0.33%	322.96	-	322.96	-	322.96
Finance Department	13.000	1.11%	1,076.54	-	1,076.54	-	1,076.54
Printing & Mail Services	2.000	0.17%	165.62	-	165.62	-	165.62
Data Performance & Analytics	4.000	0.34%	331.24	-	331.24	-	331.24
Human Resources	5.800	0.49%	480.30	-	480.30	34.73	515.03
Information Technology	17.000	1.45%	1,407.79	-	1,407.79	101.79	1,509.58
County Treasurer	5.000	0.43%	414.06	-	414.06	29.94	443.99
Corporation Counsel	5.100	0.43%	422.34	-	422.34	30.54	452.87
Office of Diversity	1.000	0.09%	82.81	-	82.81	5.99	88.80
Central Courts	56.373	4.80%	4,668.31	-	4,668.31	337.55	5,005.86
Sheriff's Office	182.088	15.52%	15,078.91	-	15,078.91	1,090.30	16,169.21
Child Support	32.200	2.74%	2,666.52	-	2,666.52	192.81	2,859.32
Human Services-Administration	20.500	1.75%	1,697.63	-	1,697.63	122.75	1,820.38
Human Services-Economic Support	69.000	5.88%	5,713.97	-	5,713.97	413.15	6,127.12
Human Services-Health Services	123.410	10.52%	10,219.72	-	10,219.72	738.95	10,958.67
Human Services-Workforce Solutions	15.000	1.28%	1,242.17	-	1,242.17	89.82	1,331.98
Human Services-Youth and Family	79.450	6.77%	6,579.34	-	6,579.34	475.73	7,055.07
Human Services-Aging	42.200	3.60%	3,494.63	-	3,494.63	252.68	3,747.31
Human Services-Detention Center	49.500	4.22%	4,099.15	-	4,099.15	296.39	4,395.54
Central Racine Health	35.975	3.07%	2,979.13	-	2,979.13	215.41	3,194.54
Communications	54.975	4.69%	4,552.54	-	4,552.54	329.18	4,881.72
Jail	141.500	12.06%	11,717.77	-	11,717.77	847.27	12,565.04
Jail Alternatives	10.000	0.85%	828.11	-	828.11	59.88	887.99
Register of Deeds	7.000	0.60%	579.68	-	579.68	41.91	621.59
County Clerk	4.250	0.36%	351.95	-	351.95	25.45	377.40
District Attorney	15.000	1.28%	1,242.17	-	1,242.17	89.82	1,331.98
Victim Witness	6.000	0.51%	496.87	-	496.87	35.93	532.79
Victim Advocate	1.700	0.14%	140.78	-	140.78	10.18	150.96
Emergency Management	2.000	0.17%	165.62	-	165.62	11.98	177.60
Planning & Development Services	7.650	0.65%	633.51	-	633.51	45.81	679.31
UW Extension	5.000	0.43%	414.06	-	414.06	29.94	443.99
Parks	23.545	2.01%	1,949.79	-	1,949.79	140.98	2,090.77
Highway	80.477	6.86%	6,664.39	-	6,664.39	481.88	7,146.27
Land Conservation	3.200	0.27%	265.00	-	265.00	19.16	284.16
Veterans Service	3.000	0.26%	248.43	-	248.43	17.96	266.40
Medical Examiner	4.238	0.36%	350.95	-	350.95	25.38	376.33
Other Departments	23.800	2.03%	1,970.90	-	1,970.90	142.51	2,113.41
Total	1,173.331	100.00%	\$ 97,164.85	\$ -	\$ 97,164.85	\$ 6,783.70	\$ 103,948.55

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

Allocation Source: County Financial and Human Resources Records



**DEPARTMENT 9
FISCAL 2022**

**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	207.03	-	207.03
Audit & Consulting Services	-	-	-
Building & Facilities Management	1,242.17	-	1,242.17
County Executive	34,573.48	34,250.52	322.96
Finance Department	1,076.54	-	1,076.54
Printing & Mail Services	165.62	-	165.62
Data Performance & Analytics	331.24	-	331.24
Human Resources	515.03	-	515.03
Information Technology	1,509.58	-	1,509.58
County Treasurer	443.99	-	443.99
Corporation Counsel	3,942.08	3,489.21	452.87
Office of Diversity	88.80	-	88.80
Central Courts	5,005.86	-	5,005.86
Sheriff's Office	16,169.21	-	16,169.21
Child Support	2,859.32	-	2,859.32
Human Services-Administration	143,164.64	141,344.26	1,820.38
Human Services-Economic Support	6,127.12	-	6,127.12
Human Services-Health Services	10,958.67	-	10,958.67
Human Services-Workforce Solutions	1,331.98	-	1,331.98
Human Services-Youth and Family	7,055.07	-	7,055.07
Human Services-Aging	3,747.31	-	3,747.31
Human Services-Detention Center	4,395.54	-	4,395.54
Central Racine Health	3,194.54	-	3,194.54
Communications	4,881.72	-	4,881.72
Jail	12,565.04	-	12,565.04
Jail Alternatives	887.99	-	887.99
Register of Deeds	621.59	-	621.59
County Clerk	377.40	-	377.40
District Attorney	1,331.98	-	1,331.98
Victim Witness	532.79	-	532.79
Victim Advocate	150.96	-	150.96
Emergency Management	177.60	-	177.60

DEPARTMENT 9
FISCAL 2022

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

Department: Data Performance & Analytics

Grantee Department	Total	Departmental Specific	County-wide Projects
Planning & Development Services	679.31	-	679.31
Harbor / Marina	-	-	-
UW Extension	443.99	-	443.99
Parks	2,090.77	-	2,090.77
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	7,146.27	-	7,146.27
Land Conservation	284.16	-	284.16
Lakeshores Library	-	-	-
Veterans Service	266.40	-	266.40
Medical Examiner	376.33	-	376.33
Courts & Judicial	-	-	-
Other Departments	2,113.41	-	2,113.41
Total	\$ 283,032.54	\$ 179,083.99	\$ 103,948.55

**DEPARTMENT 10
FISCAL 2022**

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 2022:

- **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 2022.
- **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 2022**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Expenditures:					
Salaries & Wages	\$ 423,263.23	\$ 108,355.39	\$ 286,125.94	\$ 28,781.90	\$ -
Fringe Benefits	154,853.97	39,642.62	104,681.28	10,530.07	-
Tuition Reimbursement	10,672.07	-	-	-	10,672.07
Medical Services	22,741.78	-	22,741.78	-	-
PS - Arbitration Expense	2,208.00	-	-	-	2,208.00
Software Subscription	2,790.59	2,790.59	-	-	-
Civil Service Testing	5,533.60	-	-	-	5,533.60
Per Diems	545.98	-	-	-	545.98
Telephone	2,468.58	2,468.58	-	-	-
Public Liability Expense	6,380.00	6,380.00	-	-	-
Advertising	27.05	27.05	-	-	-
Travel/Mileage	1,973.22	1,973.22	-	-	-
Travel-Civil Service Related	149.33	-	-	-	149.33
Training	16,000.08	-	16,000.08	-	-
Recruitment / Advertising	3,634.03	-	3,634.03	-	-
Office Supplies	1,125.47	1,125.47	-	-	-
Copy Cost	4,307.69	4,307.69	-	-	-
Printing	6,224.47	6,224.47	-	-	-
Publications	580.99	580.99	-	-	-
Postage	1,015.20	1,015.20	-	-	-
Dues	444.00	444.00	-	-	-
Equipment	329.98	329.98	-	-	-
Total Expenditures	\$ 667,269.31	\$ 175,665.24	\$ 433,183.12	\$ 39,311.97	\$ 19,108.98
General & Administrative Allocation	(0.00)	(175,665.24)	159,609.82	16,055.43	-
Disallowed / Capitalized	-	-	-	-	-
Incoming Costs					
1st Allocation					
Building Depreciation	3,915.30	-	3,450.02	313.09	152.19
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	794.71	-	700.27	63.55	30.89
Audit & Consulting Services	827.76	-	729.39	66.19	32.18
Building & Facilities Management	16,750.19	-	14,759.64	1,339.46	651.09
County Executive	20,056.43	-	17,672.98	1,603.85	779.61
Finance Department	53,219.83	-	46,895.32	4,255.82	2,068.69
Printing & Mail Services	4,355.99	-	3,838.33	348.33	169.32
Data Performance & Analytics	480.30	-	423.23	38.41	18.67

**DEPARTMENT 10
FISCAL 2022**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll	Department Specific
Total 1st Allocation	100,400.52	-	88,469.18	8,028.70	3,902.64
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 1st Tier Allocation	\$ 767,669.83	\$ -	\$ 681,262.12	\$ 63,396.10	\$ 23,011.62
2nd Allocation					
Building Depreciation	1.89	-	1.67	0.15	0.07
Equipment Depreciation	-	-	-	-	-
Insurance & Employee Activity	90.68	-	79.90	7.25	3.52
Audit & Consulting Services	17.22	-	15.18	1.38	0.67
Building & Facilities Management	603.64	-	531.91	48.27	23.46
County Executive	1,476.58	-	1,301.11	118.08	57.40
Finance Department	8,414.39	-	7,414.45	672.87	327.07
Printing & Mail Services	708.57	-	624.37	56.66	27.54
Data Performance & Analytics	34.73	-	30.60	2.78	1.35
Human Resources	11,177.27	-	9,848.99	893.81	434.47
Information Technology	25,900.08	-	22,822.18	2,071.14	1,006.75
County Treasurer	14.28	-	12.59	1.14	0.56
Corporation Counsel	22,498.80	-	19,825.10	1,799.16	874.54
Office of Diversity	390.69	-	344.27	31.24	15.19
Central Courts	-	-	-	-	-
Sheriff's Office	25,589.43	-	22,548.45	2,046.30	994.68
Total 2nd Allocation	96,918.27	-	85,400.75	7,750.24	3,767.28
General & Administrative Allocation	-	-	-	-	-
Unallocated	-	-	-	-	-
Total 2nd Tier Allocation	\$ 96,918.27	\$ -	\$ 85,400.75	\$ 7,750.24	\$ 3,767.28
Total Incoming Costs	197,318.79	-	173,869.94	15,778.94	7,669.91
Total Allocated Cost	\$ 864,588.10	\$ -	\$ 766,662.87	\$ 71,146.33	\$ 26,778.89

DEPARTMENT 10
FISCAL 2022

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Personnel Administration

Total 1st Tier Allocation	\$ 681,262.12
Total 2nd Tier Allocation	85,400.75
Total Allocated Cost	\$ 766,662.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	2.500	0.25%	1,670.07	-	1,670.07	-	1,670.07
Building & Facilities Management	14.300	1.40%	9,552.79	-	9,552.79	-	9,552.79
County Executive	3.900	0.38%	2,605.31	-	2,605.31	-	2,605.31
Finance Department	13.000	1.27%	8,684.35	-	8,684.35	-	8,684.35
Printing & Mail Services	0.600	0.06%	400.82	-	400.82	-	400.82
Data Performance & Analytics	4.000	0.39%	2,672.11	-	2,672.11	-	2,672.11
Human Resources	5.800	0.57%	3,874.56	-	3,874.56	-	3,874.56
Information Technology	15.600	1.53%	10,421.22	-	10,421.22	1,365.41	11,786.64
County Treasurer	5.000	0.49%	3,340.14	-	3,340.14	437.63	3,777.77
Corporation Counsel	5.100	0.50%	3,406.94	-	3,406.94	446.39	3,853.32
Office of Diversity	1.000	0.10%	668.03	-	668.03	87.53	755.55
Central Courts	51.413	5.04%	34,345.28	-	34,345.28	4,500.01	38,845.29
Sheriff's Office	176.768	17.33%	118,085.83	-	118,085.83	15,471.90	133,557.73
Child Support	28.140	2.76%	18,798.28	-	18,798.28	2,463.00	21,261.28
Human Services-Administration	18.750	1.84%	12,525.51	-	12,525.51	1,641.12	14,166.63
Human Services-Economic Support	63.400	6.22%	42,352.92	-	42,352.92	5,549.19	47,902.11
Human Services-Health Services	103.103	10.11%	68,875.60	-	68,875.60	9,024.26	77,899.86
Human Services-Workforce Solutions	9.400	0.92%	6,279.46	-	6,279.46	822.75	7,102.21
Human Services-Youth and Family	70.735	6.94%	47,252.90	-	47,252.90	6,191.19	53,444.10
Human Services-Aging	17.560	1.72%	11,730.56	-	11,730.56	1,536.97	13,267.52
Human Services-Detention Center	46.350	4.54%	30,963.06	-	30,963.06	4,056.86	35,019.92
Central Racine Health	35.275	3.46%	23,564.66	-	23,564.66	3,087.50	26,652.16
Communications	54.975	5.39%	36,724.79	-	36,724.79	4,811.77	41,536.57
Jail	121.550	11.92%	81,198.70	-	81,198.70	10,638.86	91,837.56
Jail Alternatives	3.700	0.36%	2,471.70	-	2,471.70	323.85	2,795.55
Register of Deeds	6.300	0.62%	4,208.57	-	4,208.57	551.42	4,759.99
County Clerk	4.250	0.42%	2,839.12	-	2,839.12	371.99	3,211.10
District Attorney	15.000	1.47%	10,020.41	-	10,020.41	1,312.90	11,333.31
Victim Witness	6.000	0.59%	4,008.16	-	4,008.16	525.16	4,533.32
Victim Advocate	1.700	0.17%	1,135.65	-	1,135.65	148.80	1,284.44
Emergency Management	2.000	0.20%	1,336.05	-	1,336.05	175.05	1,511.11
Planning & Development Services	6.810	0.67%	4,549.26	-	4,549.26	596.06	5,145.32
UW Extension	1.500	0.15%	1,002.04	-	1,002.04	131.29	1,133.33
Parks	17.042	1.67%	11,384.52	-	11,384.52	1,491.63	12,876.15
Highway	75.313	7.38%	50,311.13	-	50,311.13	6,591.89	56,903.02
Land Conservation	3.200	0.31%	2,137.69	-	2,137.69	280.09	2,417.77
Veterans Service	3.000	0.29%	2,004.08	-	2,004.08	262.58	2,266.66
Medical Examiner	3.678	0.36%	2,457.00	-	2,457.00	321.92	2,778.93
Other Departments	2.100	0.21%	1,402.86	-	1,402.86	183.81	1,586.66
Total	1,019.812	100.00%	\$ 681,262.12	\$ -	\$ 681,262.12	\$ 85,400.75	\$ 766,662.87

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 2022

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Payroll

Total 1st Tier Allocation	\$ 63,396.10
Total 2nd Tier Allocation	7,750.24
Total Allocated Cost	\$ 71,146.33

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	336	1.40%	889.21	-	889.21	-	889.21
County Executive	78	0.33%	206.42	-	206.42	-	206.42
Finance Department	370	1.54%	979.19	-	979.19	-	979.19
Data Performance & Analytics	91	0.38%	240.83	-	240.83	-	240.83
Human Resources	156	0.65%	412.85	-	412.85	-	412.85
Information Technology	349	1.46%	923.62	-	923.62	117.99	1,041.61
County Treasurer	118	0.49%	312.28	-	312.28	39.89	352.18
Corporation Counsel	195	0.81%	516.06	-	516.06	65.93	581.99
Office of Diversity	26	0.11%	68.81	-	68.81	8.79	77.60
Central Courts	1,170	4.88%	3,096.37	-	3,096.37	395.56	3,491.92
Sheriff's Office	4,411	18.41%	11,673.56	-	11,673.56	1,491.29	13,164.85
Child Support	627	2.62%	1,659.33	-	1,659.33	211.98	1,871.31
Human Services-Administration	406	1.69%	1,074.47	-	1,074.47	137.26	1,211.73
Human Services-Economic Support	1,430	5.97%	3,784.45	-	3,784.45	483.46	4,267.91
Human Services-Health Services	2,392	9.99%	6,330.35	-	6,330.35	808.70	7,139.04
Human Services-Workforce Solutions	94	0.39%	248.77	-	248.77	31.78	280.55
Human Services-Youth and Family	1,648	6.88%	4,361.38	-	4,361.38	557.16	4,918.54
Human Services-Aging	218	0.91%	576.93	-	576.93	73.70	650.63
Human Services-Detention Center	888	3.71%	2,350.06	-	2,350.06	300.22	2,650.28
Central Racine Health	745	3.11%	1,971.62	-	1,971.62	251.87	2,223.49
Communications	1,291	5.39%	3,416.59	-	3,416.59	436.47	3,853.05
Jail	2,739	11.43%	7,248.67	-	7,248.67	926.01	8,174.68
Jail Alternatives	26	0.11%	68.81	-	68.81	8.79	77.60
Register of Deeds	178	0.74%	471.07	-	471.07	60.18	531.25
County Clerk	117	0.49%	309.64	-	309.64	39.56	349.19
District Attorney	406	1.69%	1,074.47	-	1,074.47	137.26	1,211.73
Victim Witness	159	0.66%	420.79	-	420.79	53.76	474.54
Victim Advocate	42	0.18%	111.15	-	111.15	14.20	125.35
Emergency Management	52	0.22%	137.62	-	137.62	17.58	155.20
Planning & Development Services	145	0.61%	383.74	-	383.74	49.02	432.76
Parks	284	1.19%	751.60	-	751.60	96.02	847.61
Highway	1,793	7.48%	4,745.11	-	4,745.11	606.18	5,351.30
Land Conservation	78	0.33%	206.42	-	206.42	26.37	232.79
Veterans Service	100	0.42%	264.65	-	264.65	33.81	298.46
Medical Examiner	226	0.94%	598.10	-	598.10	76.41	674.51
Other Departments	571	2.38%	1,511.13	-	1,511.13	193.05	1,704.18
Total	23,955	100.00%	\$ 63,396.10	\$ -	\$ 63,396.10	\$ 7,750.24	\$ 71,146.33

Allocation Basis: Payroll Disbursements by Department During 2022

Allocation Source: County Financial Records and Reports



DEPARTMENT 10
FISCAL 2022

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Department Specific

Total 1st Tier Allocation	\$ 23,011.62
Total 2nd Tier Allocation	<u>3,767.28</u>
Total Allocated Cost	\$ 26,778.89

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	5,721.38	29.94%	6,889.86	-	6,889.86	-	6,889.86
Information Technology	4,950.69	25.91%	5,961.77	-	5,961.77	1,393.13	7,354.90
Sheriff's Office	8,436.91	44.15%	10,159.98	-	10,159.98	2,374.15	12,534.14
Total	19,108.98	100.00%	\$ 23,011.62	\$ -	\$ 23,011.62	\$ 3,767.28	\$ 26,778.89

Allocation Basis: Direct Allocation to Benefiting Department(s)

Allocation Source: County Financial Records and Reports

**DEPARTMENT 10
FISCAL 2022**

**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	1,670.07	1,670.07	-	-
Audit & Consulting Services	-	-	-	-
Building & Facilities Management	10,442.00	9,552.79	889.21	-
County Executive	2,811.73	2,605.31	206.42	-
Finance Department	9,663.55	8,684.35	979.19	-
Printing & Mail Services	400.82	400.82	-	-
Data Performance & Analytics	2,912.94	2,672.11	240.83	-
Human Resources	11,177.27	3,874.56	412.85	6,889.86
Information Technology	20,183.15	11,786.64	1,041.61	7,354.90
County Treasurer	4,129.95	3,777.77	352.18	-
Corporation Counsel	4,435.31	3,853.32	581.99	-
Office of Diversity	833.15	755.55	77.60	-
Central Courts	42,337.21	38,845.29	3,491.92	-
Sheriff's Office	159,256.71	133,557.73	13,164.85	12,534.14
Child Support	23,132.60	21,261.28	1,871.31	-
Human Services-Administration	15,378.36	14,166.63	1,211.73	-
Human Services-Economic Support	52,170.02	47,902.11	4,267.91	-
Human Services-Health Services	85,038.90	77,899.86	7,139.04	-
Human Services-Workforce Solutions	7,382.75	7,102.21	280.55	-
Human Services-Youth and Family	58,362.63	53,444.10	4,918.54	-
Human Services-Aging	13,918.16	13,267.52	650.63	-
Human Services-Detention Center	37,670.20	35,019.92	2,650.28	-
Central Racine Health	28,875.65	26,652.16	2,223.49	-
Communications	45,389.62	41,536.57	3,853.05	-
Jail	100,012.24	91,837.56	8,174.68	-
Jail Alternatives	2,873.15	2,795.55	77.60	-
Register of Deeds	5,291.24	4,759.99	531.25	-
County Clerk	3,560.30	3,211.10	349.19	-
District Attorney	12,545.03	11,333.31	1,211.73	-
Victim Witness	5,007.87	4,533.32	474.54	-
Victim Advocate	1,409.79	1,284.44	125.35	-
Emergency Management	1,666.30	1,511.11	155.20	-
Planning & Development Services	5,578.08	5,145.32	432.76	-
Harbor / Marina	-	-	-	-
UW Extension	1,133.33	1,133.33	-	-

DEPARTMENT 10
FISCAL 2022

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Total	Personnel Administration	Payroll	Department Specific
Parks	13,723.76	12,876.15	847.61	-
Pritchard Park	-	-	-	-
Golf Courses	-	-	-	-
Highway	62,254.32	56,903.02	5,351.30	-
Land Conservation	2,650.57	2,417.77	232.79	-
Lakeshores Library	-	-	-	-
Veterans Service	2,565.12	2,266.66	298.46	-
Medical Examiner	3,453.44	2,778.93	674.51	-
Courts & Judicial	-	-	-	-
Other Departments	3,290.84	1,586.66	1,704.18	-
Total	\$ 864,588.10	\$ 766,662.87	\$ 71,146.33	\$ 26,778.89

**DEPARTMENT 11
FISCAL 2022**

**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 2022**

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

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Expenditures:				
Salaries & Wages	\$ 796,046.85	\$ -	\$ 795,280.56	\$ 766.29
Fringe Benefits	296,192.45	-	295,743.94	448.51
C/S-Internet Access	31,979.40	-	31,979.40	-
C/S-Ives Fiber	15,646.92	-	15,646.92	-
C/S-2nd Stage Fiber	16,063.56	-	16,063.56	-
C/S-Tech Infrastructure	14,150.00	-	14,150.00	-
C/S-Internet 2nd Access	14,510.04	-	14,510.04	-
PS-Technical Support	117,895.74	-	117,895.74	-
PS-Pen Test	27,450.00	-	27,450.00	-
Lease - Computers Non Allocate	157,989.43	-	157,989.43	-
Software Maintenance Contracts	1,187.50	-	1,187.50	-
SWM-Digital Certificate	355.00	-	355.00	-
SWM-IP Addresses	416.67	-	416.67	-
SWM-Domain Registration	318.17	-	318.17	-
SWM-Email Archiving	1,916.76	-	1,916.76	-
SWM-Firewall	41,145.90	-	41,145.90	-
SWM-Payroll Time Keeper	73,855.37	-	-	-
SWM-Inventory	1,920.83	-	1,920.83	-
SWM-Remote Access	6,781.50	-	6,781.50	-
SWM-Public Safety	91,767.60	-	-	-
SWM-Email Filter	3,364.97	-	3,364.97	-
SWM-Virtual World	12,920.00	-	12,920.00	-
SWM-Website	20,952.97	-	20,952.97	-
SWM-Anti Virus	42,371.83	-	42,371.83	-
SWM-LAN Storage	4,678.97	-	4,678.97	-
SWM-DB Backup	133.33	-	133.33	-
SWM-Server MFA	292.80	-	292.80	-
SWM-Video Cameras	76.00	-	76.00	-
SWM-Ad Tools	1,743.27	-	1,743.27	-
HWM-12th Floor UPS	2,331.00	-	2,331.00	-
HWM-Fiber	16,139.65	-	16,139.65	-
HWM-Network	17,603.37	-	17,603.37	-
HWM Lan Storage	24,841.55	-	24,841.55	-
HWM-Event Mgmt	19,880.00	-	19,880.00	-
HWM-Switches	1,613.04	-	1,613.04	-
Software Subscription	704,690.37	-	704,690.37	-
Telephone	51,438.13	51,438.13	-	-
Public Liability Expense	11,992.88	-	11,992.88	-
Advertising	260.00	-	260.00	-

DEPARTMENT 11
FISCAL 2022

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Travel/Mileage	3,941.41	3,941.41	-	-
Training	24,694.23	24,694.23	-	-
Conferences	200.00	200.00	-	-
Office Supplies	5,993.51	5,993.51	-	-
Paper	88.12	88.12	-	-
Copy Cost	480.42	480.42	-	-
Printing	479.68	479.68	-	-
Postage	179.88	179.88	-	-
Dues	50.00	50.00	-	-
Supplies-Technical	13,481.81	-	13,481.81	-
Supplies-Infrastructure	11,241.31	-	11,241.31	-
Equipment	8,329.91	8,329.91	-	-
Matsl-Municipalities	(248.94)	-	-	-
Technology Refresh	217,761.46	-	217,761.46	-
Total Expenditures	\$ 2,931,586.62	\$ 95,875.29	\$ 2,669,122.50	\$ 1,214.80
Cost Adjustments:				
TVCCOG Revenue	(8,701.24)	-	(8,701.24)	-
Total Cost Adjustments	\$ (8,701.24)	\$ -	\$ (8,701.24)	\$ -
General & Administrative Allocation	(0.00)	(95,875.29)	95,783.00	92.29
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	16,615.07	-	16,599.08	15.99
Equipment Depreciation	213,132.37	-	120,975.53	-
Insurance & Employee Activity	3,282.55	-	3,279.39	3.16
Audit & Consulting Services	1,663.37	-	1,661.77	1.60
Building & Facilities Management	71,081.57	-	71,013.15	68.42
County Executive	20,164.66	-	20,145.25	19.41
Finance Department	19,217.02	-	19,198.53	18.50
Printing & Mail Services	400.85	-	400.46	0.39
Data Performance & Analytics	1,407.79	-	1,406.43	1.36

**DEPARTMENT 11
FISCAL 2022**

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

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Human Resources	17,306.61	-	17,289.95	16.66
Total 1st Allocation	364,271.87	-	271,969.54	145.49
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 3,287,157.25	\$ -	\$ 3,028,173.80	\$ 1,452.58
2nd Allocation				
Building Depreciation	8.03		8.02	0.01
Equipment Depreciation	28.26		16.04	-
Insurance & Employee Activity	354.11		353.77	0.34
Audit & Consulting Services	33.74		33.70	0.03
Building & Facilities Management	2,561.64		2,559.17	2.47
County Executive	1,484.91		1,483.48	1.43
Finance Department	5,155.54		5,150.57	4.96
Printing & Mail Services	59.06		59.00	0.06
Data Performance & Analytics	101.79		101.69	0.10
Human Resources	2,876.53		2,873.76	2.77
Information Technology	137,191.03		137,058.97	132.06
County Treasurer	23.81		23.78	0.02
Corporation Counsel	6,755.10		6,748.60	6.50
Office of Diversity	1,145.14		1,144.04	1.10
Central Courts	-		-	-
Sheriff's Office	108,592.04		108,487.51	104.53
Total 2nd Allocation	266,370.71	-	266,102.10	256.39
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 266,370.71	\$ -	\$ 266,102.10	\$ 256.39
Total Incoming Costs	630,642.58	-	538,071.64	401.88
Total Allocated Cost	\$ 3,553,527.96	\$ -	\$ 3,294,275.90	\$ 1,708.97

DEPARTMENT 11
FISCAL 2022

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-Tech Infrastructure	-	-
C/S-Internet 2nd Access	-	-
PS-Technical Support	-	-
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	-	73,855.37
SWM-Inventory	-	-
SWM-Remote Access	-	-
SWM-Public Safety	-	91,767.60
SWM-Email Filter	-	-
SWM-Virtual World	-	-
SWM-Website	-	-
SWM-Anti Virus	-	-
SWM-LAN Storage	-	-
SWM-DB Backup	-	-
SWM-Server MFA	-	-
SWM-Video Cameras	-	-
SWM-Ad Tools	-	-
HWM-12th Floor UPS	-	-
HWM-Fiber	-	-
HWM-Network	-	-
HWM Lan Storage	-	-
HWM-Event Mgmt	-	-
HWM-Switches	-	-
Software Subscription	-	-
Telephone	-	-
Public Liability Expense	-	-
Advertising	-	-

DEPARTMENT 11
FISCAL 2022

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Telephone	Departmental Costs
Travel/Mileage	-	-
Training	-	-
Conferences	-	-
Office Supplies	-	-
Paper	-	-
Copy Cost	-	-
Printing	-	-
Postage	-	-
Dues	-	-
Supplies-Technical	-	-
Supplies-Infrastructure	-	-
Equipment	-	-
Matls-Municipalities	-	(248.94)
Technology Refresh	-	-
Total Expenditures	\$ -	\$ 165,374.03
Cost Adjustments:		
TVCCOG Revenue	-	-
Total Cost Adjustments	\$ -	\$ -
General & Administrative Allocation	-	-
Disallowed / Capitalized	-	-
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Equipment Depreciation	92,156.84	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	-	-
Building & Facilities Management	-	-
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	-	-
Data Performance & Analytics	-	-

DEPARTMENT 11
FISCAL 2022

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
DEPARTMENTAL COSTS BY FUNCTION

Department: Information Technology

Functions:	Telephone	Departmental Costs
Human Resources	-	-
Total 1st Allocation	92,156.84	-
General & Administrative Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 92,156.84	\$ 165,374.03
2nd Allocation		
Building Depreciation	-	-
Equipment Depreciation	12.22	-
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	-	-
Office of Diversity	-	-
Central Courts	-	-
Sheriff's Office	-	-
Total 2nd Allocation	12.22	-
General & Administrative Allocation	-	-
Unallocated	-	-
Total 2nd Tier Allocation	\$ 12.22	\$ -
Total Incoming Costs	92,169.06	-
Total Allocated Cost	\$ 92,169.06	\$ 165,374.03

**DEPARTMENT 11
FISCAL 2022**

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

Department: Information Technology
Function: Computer Operations

Total 1st Tier Allocation \$ 3,028,173.80
Total 2nd Tier Allocation 266,102.10
Total Allocated Cost \$ 3,294,275.90

	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Grantee Department							
Building & Facilities Management	10	0.76%	23,010.44	-	23,010.44	-	23,010.44
County Executive	10	0.76%	23,010.44	-	23,010.44	-	23,010.44
Finance Department	23	1.75%	52,924.01	-	52,924.01	-	52,924.01
Printing & Mail Services	3	0.23%	6,903.13	-	6,903.13	-	6,903.13
Data Performance & Analytics	5	0.38%	11,505.22	-	11,505.22	-	11,505.22
Human Resources	11	0.84%	25,311.48	-	25,311.48	-	25,311.48
Information Technology	59	4.48%	135,761.59	-	135,761.59	-	135,761.59
County Treasurer	9	0.68%	20,709.40	-	20,709.40	2,004.12	22,713.51
Corporation Counsel	19	1.44%	43,719.83	-	43,719.83	4,230.91	47,950.75
Office of Diversity	1	0.08%	2,301.04	-	2,301.04	222.68	2,523.72
Central Courts	3	0.23%	6,903.13	-	6,903.13	668.04	7,571.17
Sheriff's Office	138	10.49%	317,544.06	-	317,544.06	30,729.78	348,273.84
Child Support	41	3.12%	94,342.80	-	94,342.80	9,129.86	103,472.66
Human Services-Administration	118	8.97%	271,523.18	-	271,523.18	26,276.19	297,799.37
Human Services-Economic Support	103	7.83%	237,007.52	-	237,007.52	22,936.00	259,943.52
Human Services-Health Services	188	14.29%	432,596.26	-	432,596.26	41,863.76	474,460.02
Human Services-Workforce Solutions	56	4.26%	128,858.46	-	128,858.46	12,470.06	141,328.52
Human Services-Youth and Family	139	10.56%	319,845.11	-	319,845.11	30,952.46	350,797.57
Human Services-Aging	104	7.90%	239,308.57	-	239,308.57	23,158.68	262,467.24
Human Services-Detention Center	24	1.82%	55,225.05	-	55,225.05	5,344.31	60,569.36
Communications	32	2.43%	73,633.41	-	73,633.41	7,125.75	80,759.15
Jail	95	7.22%	218,599.17	-	218,599.17	21,154.56	239,753.73
Jail Alternatives	7	0.53%	16,107.31	-	16,107.31	1,558.76	17,666.06
Register of Deeds	17	1.29%	39,117.75	-	39,117.75	3,785.55	42,903.30
County Clerk	6	0.46%	13,806.26	-	13,806.26	1,336.08	15,142.34
Emergency Management	5	0.38%	11,505.22	-	11,505.22	1,113.40	12,618.62
Planning & Development Services	14	1.06%	32,214.61	-	32,214.61	3,117.51	35,332.13
Harbor / Marina	7	0.53%	16,107.31	-	16,107.31	1,558.76	17,666.06
UW Extension	14	1.06%	32,214.61	-	32,214.61	3,117.51	35,332.13
Parks	2	0.15%	4,602.09	-	4,602.09	445.36	5,047.45
Highway	27	2.05%	62,128.19	-	62,128.19	6,012.35	68,140.53
Land Conservation	3	0.23%	6,903.13	-	6,903.13	668.04	7,571.17
Veterans Service	9	0.68%	20,709.40	-	20,709.40	2,004.12	22,713.51
Medical Examiner	12	0.91%	27,612.53	-	27,612.53	2,672.15	30,284.68
Other Departments	2	0.15%	4,602.09	-	4,602.09	445.36	5,047.45
Total	1,316	100.00%	\$ 3,028,173.80	\$ -	\$ 3,028,173.80	\$ 266,102.10	\$ 3,294,275.90

Allocation Basis: Number of PC Devices by Department

Allocation Source: IS Department Inventory



DEPARTMENT 11
FISCAL 2022

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Child Support and Human Services

Total 1st Tier Allocation \$ 1,452.58
Total 2nd Tier Allocation 256.39

Total Allocated Cost \$ 1,708.97

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	15.11	1.24%	18.07	(15.11)	2.96	3.19	6.15
Human Services-Administration	1,199.69	98.76%	1,434.51	(1,199.69)	234.82	253.20	488.02
Total	1,214.80	100.00%	\$ 1,452.58	\$ (1,214.80)	\$ 237.78	\$ 256.39	\$ 494.17

Allocation Basis: Direct Allocation to Benefiting Department During 2022

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

DEPARTMENT 11
FISCAL 2022

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
FUNCTIONAL COST ALLOCATIONS

Department: Information Technology
Function: Telephone

Total 1st Tier Allocation	\$ 92,156.84
Total 2nd Tier Allocation	12.22
Total Allocated Cost	\$ 92,169.06

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	16	1.46%	1,345.36	-	1,345.36	-	1,345.36
County Executive	6	0.55%	504.51	-	504.51	-	504.51
Finance Department	14	1.28%	1,177.19	-	1,177.19	-	1,177.19
Printing & Mail Services	2	0.18%	168.17	-	168.17	-	168.17
Data Performance & Analytics	4	0.36%	336.34	-	336.34	-	336.34
Human Resources	7	0.64%	588.59	-	588.59	-	588.59
Information Technology	17	1.55%	1,429.44	-	1,429.44	-	1,429.44
County Treasurer	5	0.46%	420.42	-	420.42	0.06	420.48
Corporation Counsel	9	0.82%	756.76	-	756.76	0.11	756.87
Office of Diversity	1	0.09%	84.08	-	84.08	0.01	84.10
Central Courts	125	11.41%	10,510.59	-	10,510.59	1.48	10,512.07
Sheriff's Office	105	9.58%	8,828.89	-	8,828.89	1.25	8,830.14
Child Support	41	3.74%	3,447.47	-	3,447.47	0.49	3,447.96
Human Services-Administration	90	8.21%	7,567.62	-	7,567.62	1.07	7,568.69
Human Services-Economic Support	80	7.30%	6,726.78	-	6,726.78	0.95	6,727.73
Human Services-Health Services	141	12.86%	11,855.94	-	11,855.94	1.67	11,857.62
Human Services-Workforce Solutions	26	2.37%	2,186.20	-	2,186.20	0.31	2,186.51
Human Services-Youth and Family	82	7.48%	6,894.95	-	6,894.95	0.97	6,895.92
Human Services-Aging	45	4.11%	3,783.81	-	3,783.81	0.53	3,784.35
Human Services-Detention Center	32	2.92%	2,690.71	-	2,690.71	0.38	2,691.09
Communications	3	0.27%	252.25	-	252.25	0.04	252.29
Jail	81	7.39%	6,810.86	-	6,810.86	0.96	6,811.82
Jail Alternatives	1	0.09%	84.08	-	84.08	0.01	84.10
Register of Deeds	12	1.09%	1,009.02	-	1,009.02	0.14	1,009.16
County Clerk	6	0.55%	504.51	-	504.51	0.07	504.58
District Attorney	41	3.74%	3,447.47	-	3,447.47	0.49	3,447.96
Victim Witness	10	0.91%	840.85	-	840.85	0.12	840.97
Emergency Management	18	1.64%	1,513.52	-	1,513.52	0.21	1,513.74
Planning & Development Services	6	0.55%	504.51	-	504.51	0.07	504.58
Harbor / Marina	5	0.46%	420.42	-	420.42	0.06	420.48
UW Extension	14	1.28%	1,177.19	-	1,177.19	0.17	1,177.35
Parks	2	0.18%	168.17	-	168.17	0.02	168.19
Highway	33	3.01%	2,774.80	-	2,774.80	0.39	2,775.19
Land Conservation	3	0.27%	252.25	-	252.25	0.04	252.29
Veterans Service	8	0.73%	672.68	-	672.68	0.09	672.77
Medical Examiner	3	0.27%	252.25	-	252.25	0.04	252.29
Other Departments	2	0.18%	168.17	-	168.17	0.02	168.19
Total	1,096	100.00%	\$ 92,156.84	\$ -	\$ 92,156.84	\$ 12.22	\$ 92,169.06

Allocation Basis: Number of Telecommunications Lines Supported by IS

Allocation Source: IS Department Inventory Records



**DEPARTMENT 11
FISCAL 2022**

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

Department: Information Technology
Function: Departmental Costs

Total 1st Tier Allocation	\$ 165,374.03
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ 165,374.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance Department	66,938.36	40.48%	66,938.36	-	66,938.36	-	66,938.36
Sheriff's Office	6,917.01	4.18%	6,917.01	-	6,917.01	-	6,917.01
Human Services-Detention Center	11,137.29	6.73%	11,137.29	-	11,137.29	-	11,137.29
Jail	80,630.31	48.76%	80,630.31	-	80,630.31	-	80,630.31
Other Departments	(248.94)	-0.15%	(248.94)	-	(248.94)	-	(248.94)
Total	165,374.03	100.00%	\$ 165,374.03	\$ -	\$ 165,374.03	\$ -	\$ 165,374.03

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Systems and County Financial Records and Reports

**DEPARTMENT 11
FISCAL 2022**

**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	24,355.79	23,010.44	-
County Executive	23,514.95	23,010.44	-
Finance Department	121,039.56	52,924.01	-
Printing & Mail Services	7,071.30	6,903.13	-
Data Performance & Analytics	11,841.56	11,505.22	-
Human Resources	25,900.08	25,311.48	-
Information Technology	137,191.03	135,761.59	-
County Treasurer	23,133.99	22,713.51	-
Corporation Counsel	48,707.62	47,950.75	-
Office of Diversity	2,607.82	2,523.72	-
Central Courts	18,083.24	7,571.17	-
Sheriff's Office	364,020.99	348,273.84	-
Child Support	106,926.77	103,472.66	6.15
Human Services-Administration	305,856.09	297,799.37	488.02
Human Services-Economic Support	266,671.25	259,943.52	-
Human Services-Health Services	486,317.64	474,460.02	-
Human Services-Workforce Solutions	143,515.03	141,328.52	-
Human Services-Youth and Family	357,693.49	350,797.57	-
Human Services-Aging	266,251.59	262,467.24	-
Human Services-Detention Center	74,397.75	60,569.36	-
Central Racine Health	-	-	-
Communications	81,011.44	80,759.15	-
Jail	327,195.86	239,753.73	-
Jail Alternatives	17,750.16	17,666.06	-
Register of Deeds	43,912.46	42,903.30	-
County Clerk	15,646.92	15,142.34	-
District Attorney	3,447.96	-	-
Victim Witness	840.97	-	-
Victim Advocate	-	-	-

**DEPARTMENT 11
FISCAL 2022**

**RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS**

Department: Information Technology

Grantee Department	Total	Computer Operations	Child Support and Human Services
Emergency Management	14,132.36	12,618.62	-
Planning & Development Services	35,836.71	35,332.13	-
Harbor / Marina	18,086.55	17,666.06	-
UW Extension	36,509.48	35,332.13	-
Parks	5,215.64	5,047.45	-
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	70,915.72	68,140.53	-
Land Conservation	7,823.46	7,571.17	-
Lakeshores Library	-	-	-
Veterans Service	23,386.28	22,713.51	-
Medical Examiner	30,536.97	30,284.68	-
Courts & Judicial	-	-	-
Other Departments	4,966.70	5,047.45	-
Total	\$ 3,552,313.16	\$ 3,294,275.90	\$ 494.17

DEPARTMENT 11
FISCAL 2022

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	1,345.36	-
County Executive	504.51	-
Finance Department	1,177.19	66,938.36
Printing & Mail Services	168.17	-
Data Performance & Analytics	336.34	-
Human Resources	588.59	-
Information Technology	1,429.44	-
County Treasurer	420.48	-
Corporation Counsel	756.87	-
Office of Diversity	84.10	-
Central Courts	10,512.07	-
Sheriff's Office	8,830.14	6,917.01
Child Support	3,447.96	-
Human Services-Administration	7,568.69	-
Human Services-Economic Support	6,727.73	-
Human Services-Health Services	11,857.62	-
Human Services-Workforce Solutions	2,186.51	-
Human Services-Youth and Family	6,895.92	-
Human Services-Aging	3,784.35	-
Human Services-Detention Center	2,691.09	11,137.29
Central Racine Health	-	-
Communications	252.29	-
Jail	6,811.82	80,630.31
Jail Alternatives	84.10	-
Register of Deeds	1,009.16	-
County Clerk	504.58	-
District Attorney	3,447.96	-
Victim Witness	840.97	-
Victim Advocate	-	-

DEPARTMENT 11
FISCAL 2022

RACINE COUNTY, WISCONSIN
INFORMATION TECHNOLOGY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Information Technology

Grantee Department	Telephone	Departmental Costs
Emergency Management	1,513.74	-
Planning & Development Services	504.58	-
Harbor / Marina	420.48	-
UW Extension	1,177.35	-
Parks	168.19	-
Pritchard Park	-	-
Golf Courses	-	-
Highway	2,775.19	-
Land Conservation	252.29	-
Lakeshores Library	-	-
Veterans Service	672.77	-
Medical Examiner	252.29	-
Courts & Judicial	-	-
Other Departments	168.19	(248.94)
Total	\$ 92,169.06	\$ 165,374.03

**DEPARTMENT 12
FISCAL 2022**

**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 2022.
- **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 2022

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
Expenditures:				
Salaries & Wages	\$ 250,594.62	\$ 69,389.65	\$ 23,606.01	\$ 157,598.96
Fringe Benefits	112,078.74	31,034.60	10,557.82	70,486.32
C/S - Board Up In Rem	47,358.00	-	-	47,358.00
C/S - In Rem Clean up	11,592.00	-	-	11,592.00
C/S - City of Burlington	3,227.00	-	-	3,227.00
C/S - Lawn Care	15,078.34	-	-	15,078.34
Title Expenses	33,075.00	-	-	33,075.00
Attorneys	2,000.00	-	-	2,000.00
PS - Appraisal Services	12,372.25	-	-	12,372.25
Software Subscription	217.96	217.96	-	-
Telephone	1,004.27	1,004.27	-	-
Public Liability Expense	3,776.32	3,082.04	-	694.28
Advertising - In Rem	11,069.62	-	-	11,069.62
Conferences	378.00	378.00	-	-
Office Supplies	795.39	767.95	-	27.44
Paper	648.04	648.04	-	-
Copy	2,789.64	2,789.64	-	-
Printing	2,913.09	2,637.46	-	275.63
Publications	1,301.85	-	-	1,301.85
Postage	16,644.54	13,355.84	-	3,288.70
Dues	298.00	298.00	-	-
Over/Short Tax Accounts	172.33	172.33	-	-
Equipment	806.99	806.99	-	-
Materials	43.10	-	-	43.10
Total Expenditures	\$ 530,235.09	\$ 126,582.77	\$ 34,163.83	\$ 369,488.49
Cost Adjustments:				
Treasurer's Fees	(1,229.50)	(1,229.50)	-	-
In Rem Fees	(45,091.63)	-	-	(45,091.63)
Rec In Rem Fees-Board Up	(32,665.50)	-	-	(32,665.50)
Rec In Rem Fees-Clean Up	(12,146.12)	-	-	(12,146.12)
Total Cost Adjustments	\$ (91,132.75)	\$ (1,229.50)	\$ -	\$ (89,903.25)

DEPARTMENT 12
FISCAL 2022

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
Disallowed / Capitalized	(388,608.43)	-	-	(388,608.43)
General & Administrative Allocation	-	(125,353.27)	16,330.08	109,023.20
Incoming Costs				
1st Allocation				
Building Depreciation	3,585.64	-	303.48	3,282.16
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	724.55	-	61.32	663.23
Audit & Consulting Services	921.43	-	77.99	843.45
Building & Facilities Management	15,339.86	-	1,298.32	14,041.55
County Executive	48.32	-	4.09	44.23
Finance Department	6,157.97	-	521.19	5,636.78
Printing & Mail Services	12,404.14	-	1,049.85	11,354.29
Data Performance & Analytics	414.06	-	35.04	379.01
Human Resources	3,652.42	-	309.13	3,343.29
Information Technology	21,129.82	-	1,788.36	19,341.46
Total 1st Allocation	64,378.21	-	5,448.76	58,929.44
General & Administrative Allocation	-	-	-	-
Unallocated	(58,929.44)	-	-	(58,929.44)
Total 1st Tier Allocation	\$ 55,942.67	\$ -	\$ 55,942.67	\$ -
2nd Allocation				
Building Depreciation	1.73	-	0.15	1.59
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	82.02	-	6.94	75.08
Audit & Consulting Services	17.86	-	1.51	16.35
Building & Facilities Management	552.82	-	46.79	506.03
County Executive	3.72	-	0.31	3.40
Finance Department	1,181.81	-	100.02	1,081.79
Printing & Mail Services	1,039.88	-	88.01	951.87
Data Performance & Analytics	29.94	-	2.53	27.40

DEPARTMENT 12
FISCAL 2022

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
Human Resources	477.53	-	40.42	437.11
Information Technology	2,004.18	-	169.63	1,834.55
County Treasurer	1,837.93	-	155.56	1,682.38
Corporation Counsel	40,835.12	-	3,456.15	37,378.97
Office of Diversity	336.81	-	28.51	308.30
Central Courts	-	-	-	-
Sheriff's Office	23,434.87	-	1,983.45	21,451.41
Total 2nd Allocation	71,836.20	-	6,079.98	65,756.21
General & Administrative Allocation	-	-	-	-
Unallocated	(65,756.21)	-	-	(65,756.21)
Total 2nd Tier Allocation	\$ 6,079.98	\$ -	\$ 6,079.98	\$ -
Total Incoming Costs	11,528.75	-	11,528.75	-
Total Allocated Cost	\$ 62,022.66	\$ -	\$ 62,022.66	\$ -

DEPARTMENT 12
FISCAL 2022

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation	\$ 55,942.67
Total 2nd Tier Allocation	6,079.98
Total Allocated Cost	\$ 62,022.66

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	84.00	0.71%	399.96	-	399.96	-	399.96
Building & Facilities Management	13.00	0.11%	61.90	-	61.90	-	61.90
County Executive	36.00	0.31%	171.41	-	171.41	-	171.41
Finance Department	11.00	0.09%	52.38	-	52.38	-	52.38
Printing & Mail Services	4.00	0.03%	19.05	-	19.05	-	19.05
Human Resources	3.00	0.03%	14.28	-	14.28	-	14.28
Information Technology	5.00	0.04%	23.81	-	23.81	-	23.81
County Treasurer	386.00	3.29%	1,837.93	-	1,837.93	-	1,837.93
Corporation Counsel	3.00	0.03%	14.28	-	14.28	1.63	15.91
Central Courts	575.00	4.89%	2,737.85	-	2,737.85	311.95	3,049.80
Sheriff's Office	495.00	4.21%	2,356.93	-	2,356.93	268.55	2,625.48
Child Support	69.00	0.59%	328.54	-	328.54	37.43	365.98
Human Services-Administration	108.00	0.92%	514.24	-	514.24	58.59	572.83
Human Services-Economic Support	37.00	0.31%	176.17	-	176.17	20.07	196.25
Human Services-Health Services	420.50	3.58%	2,002.20	-	2,002.20	228.13	2,230.33
Human Services-Workforce Solutions	55.00	0.47%	261.88	-	261.88	29.84	291.72
Human Services-Youth and Family	108.10	0.92%	514.72	-	514.72	58.65	573.36
Human Services-Aging	226.50	1.93%	1,078.48	-	1,078.48	122.88	1,201.36
Human Services-Detention Center	94.90	0.81%	451.86	-	451.86	51.48	503.35
Central Racine Health	278.00	2.37%	1,323.69	-	1,323.69	150.82	1,474.51
Communications	38.00	0.32%	180.94	-	180.94	20.62	201.55
Jail	182.00	1.55%	866.59	-	866.59	98.74	965.33
Jail Alternatives	103.00	0.88%	490.43	-	490.43	55.88	546.31
Register of Deeds	790.00	6.72%	3,761.57	-	3,761.57	428.59	4,190.16
County Clerk	408.00	3.47%	1,942.69	-	1,942.69	221.35	2,164.03
District Attorney	174.00	1.48%	828.50	-	828.50	94.40	922.90
Victim Witness	3.00	0.03%	14.28	-	14.28	1.63	15.91
Victim Advocate	4.00	0.03%	19.05	-	19.05	2.17	21.22
Emergency Management	7.00	0.06%	33.33	-	33.33	3.80	37.13
Planning & Development Services	744.00	6.33%	3,542.54	-	3,542.54	403.63	3,946.18
UW Extension	17.00	0.14%	80.95	-	80.95	9.22	90.17
Parks	1,131.00	9.63%	5,385.24	-	5,385.24	613.59	5,998.82
Pritchard Park	31.00	0.26%	147.61	-	147.61	16.82	164.42
Golf Courses	22.00	0.19%	104.75	-	104.75	11.94	116.69
Highway	361.00	3.07%	1,718.90	-	1,718.90	195.85	1,914.74
Land Conservation	163.00	1.39%	776.12	-	776.12	88.43	864.55
Veterans Service	2.00	0.02%	9.52	-	9.52	1.09	10.61
Medical Examiner	30.00	0.26%	142.84	-	142.84	16.28	159.12
Other Departments	4,527.00	38.53%	21,555.24	-	21,555.24	2,455.97	24,011.21
Total	11,749.00	100.00%	\$ 55,942.67	\$ -	\$ 55,942.67	\$ 6,079.98	\$ 62,022.66

Allocation Basis: Number of General Receipts Processed by Department During 2022

Allocation Source: County Financial Records and Reports



DEPARTMENT 12
FISCAL 2022

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Receipts
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Insurance & Employee Activity	399.96	399.96
Audit & Consulting Services	-	-
Building & Facilities Management	61.90	61.90
County Executive	171.41	171.41
Finance Department	52.38	52.38
Printing & Mail Services	19.05	19.05
Data Performance & Analytics	-	-
Human Resources	14.28	14.28
Information Technology	23.81	23.81
County Treasurer	1,837.93	1,837.93
Corporation Counsel	15.91	15.91
Office of Diversity	-	-
Central Courts	3,049.80	3,049.80
Sheriff's Office	2,625.48	2,625.48
Child Support	365.98	365.98
Human Services-Administration	572.83	572.83
Human Services-Economic Support	196.25	196.25
Human Services-Health Services	2,230.33	2,230.33
Human Services-Workforce Solutions	291.72	291.72
Human Services-Youth and Family	573.36	573.36
Human Services-Aging	1,201.36	1,201.36
Human Services-Detention Center	503.35	503.35
Central Racine Health	1,474.51	1,474.51
Communications	201.55	201.55
Jail	965.33	965.33
Jail Alternatives	546.31	546.31
Register of Deeds	4,190.16	4,190.16
County Clerk	2,164.03	2,164.03
District Attorney	922.90	922.90
Victim Witness	15.91	15.91
Victim Advocate	21.22	21.22
Emergency Management	37.13	37.13
Planning & Development Services	3,946.18	3,946.18

DEPARTMENT 12
FISCAL 2022

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	<u>Total</u>	<u>Receipts</u>
Harbor / Marina	-	-
UW Extension	90.17	90.17
Parks	5,998.82	5,998.82
Pritchard Park	164.42	164.42
Golf Courses	116.69	116.69
Highway	1,914.74	1,914.74
Land Conservation	864.55	864.55
Lakeshores Library	-	-
Veterans Service	10.61	10.61
Medical Examiner	159.12	159.12
Courts & Judicial	-	-
Other Departments	24,011.21	24,011.21
	<hr/>	<hr/>
Total	<u>\$ 62,022.66</u>	<u>\$ 62,022.66</u>

**DEPARTMENT 13
FISCAL 2022**

**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 2022 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 2022

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Expenditures:			
Salaries & Wages	\$ 441,702.44	\$ -	\$ 441,702.44
Fringe Benefits	153,895.95	-	153,895.95
Computer Research	3,256.70	-	3,256.70
Court Costs - Filing Fee	240.12	-	240.12
Maintenance Agreements	830.00	-	830.00
Software Subscription	653.70	-	653.70
Telephone	1,487.86	-	1,487.86
Public Liability Expense	6,664.92	-	6,664.92
Travel/Mileage	246.56	-	246.56
Training	578.50	-	578.50
Conferences	648.26	-	648.26
Office Supplies	2,092.17	-	2,092.17
Copy Cost	2,154.01	-	2,154.01
Printing	340.40	-	340.40
Publications	834.98	-	834.98
Postage	1,181.45	-	1,181.45
Dues	3,087.00	-	3,087.00
Equipment	4,005.19	-	4,005.19
Total Expenditures	\$ 623,900.21	\$ -	\$ 623,900.21
Cost Adjustments:			
Copies Revenue	(3,411.89)	-	(3,411.89)
Prot Placement/Review Att Fee	(193.84)	-	(193.84)
Add back Billed Child Support Personnel Costs	62,985.06	-	62,985.06
Total Cost Adjustments	\$ 59,379.33	\$ -	\$ 59,379.33
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-

**DEPARTMENT 13
FISCAL 2022**

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

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Incoming Costs			
1st Allocation			
Building Depreciation	1,324.88	-	1,324.88
Equipment Depreciation	-	-	-
Insurance & Employee Activity	301.65	-	301.65
Audit & Consulting Services	514.64	-	514.64
Building & Facilities Management	5,668.04	-	5,668.04
County Executive	10,049.47	-	10,049.47
Finance Department	6,586.95	-	6,586.95
Printing & Mail Services	960.00	-	960.00
Data Performance & Analytics	3,911.55	-	3,911.55
Human Resources	3,923.00	-	3,923.00
Information Technology	44,476.60	-	44,476.60
County Treasurer	14.28	-	14.28
Total 1st Allocation	77,731.05	-	77,731.05
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 761,010.59	\$ -	\$ 761,010.59
2nd Allocation			
Corporation Counsel	190,955.74	-	190,955.74
Office of Diversity	343.54	-	343.54
Central Courts	-	-	-
Sheriff's Office	8,659.12	-	8,659.12
Building Depreciation	0.64	-	0.64
Equipment Depreciation	-	-	-
Insurance & Employee Activity	41.04	-	41.04
Audit & Consulting Services	10.19	-	10.19

DEPARTMENT 13
FISCAL 2022

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Building & Facilities Management	204.26	-	204.26
County Executive	739.92	-	739.92
Finance Department	1,183.62	-	1,183.62
Printing & Mail Services	88.07	-	88.07
Data Performance & Analytics	30.54	-	30.54
Human Resources	512.31	-	512.31
Information Technology	4,231.02	-	4,231.02
County Treasurer	1.63	-	1.63
Total 2nd Allocation	207,001.64	-	207,001.64
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 207,001.64	\$ -	\$ 207,001.64
Total Incoming Costs	284,732.69	-	284,732.69
Total Allocated Cost	\$ 968,012.23	\$ -	\$ 968,012.23

**DEPARTMENT 13
FISCAL 2022**

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

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation	\$ 761,010.59
Total 2nd Tier Allocation	207,001.64
Total Allocated Cost	\$ 968,012.23

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	8,884.00	1.47%	11,174.44	-	11,174.44	-	11,174.44
Audit & Consulting Services	1,606.36	0.27%	2,020.51	-	2,020.51	-	2,020.51
Building & Facilities Management	10,647.04	1.76%	13,392.02	-	13,392.02	-	13,392.02
County Executive	18,500.39	3.06%	23,270.09	-	23,270.09	-	23,270.09
Finance Department	10,256.24	1.70%	12,900.47	-	12,900.47	-	12,900.47
Printing & Mail Services	321.27	0.05%	404.10	-	404.10	-	404.10
Data Performance & Analytics	642.54	0.11%	808.20	-	808.20	-	808.20
Human Resources	17,887.19	2.96%	22,498.80	-	22,498.80	-	22,498.80
Information Technology	5,370.50	0.89%	6,755.10	-	6,755.10	-	6,755.10
County Treasurer	32,465.09	5.37%	40,835.12	-	40,835.12	-	40,835.12
Corporation Counsel	151,815.28	25.09%	190,955.74	-	190,955.74	-	190,955.74
Central Courts	3,172.76	0.52%	3,990.75	-	3,990.75	1,894.72	5,885.47
Sheriff's Office	25,486.97	4.21%	32,057.93	-	32,057.93	15,220.42	47,278.35
Child Support	62,985.06	10.41%	79,223.64	(62,985.06)	16,238.58	37,613.70	53,852.27
Human Services-Administration	8,841.10	1.46%	11,120.48	-	11,120.48	5,279.77	16,400.25
Human Services-Economic Support	3,852.02	0.64%	4,845.13	-	4,845.13	2,300.37	7,145.50
Human Services-Health Services	41,633.50	6.88%	52,367.30	-	52,367.30	24,862.88	77,230.17
Human Services-Workforce Solutions	2,181.21	0.36%	2,743.56	-	2,743.56	1,302.58	4,046.15
Human Services-Youth and Family	25,100.05	4.15%	31,571.25	-	31,571.25	14,989.36	46,560.61
Human Services-Aging	36,959.54	6.11%	46,488.31	-	46,488.31	22,071.66	68,559.97
Human Services-Detention Center	2,181.21	0.36%	2,743.56	-	2,743.56	1,302.58	4,046.15
Central Racine Health	1,805.94	0.30%	2,271.54	-	2,271.54	1,078.48	3,350.02
Jail	13,163.89	2.18%	16,557.76	-	16,557.76	7,861.27	24,419.03
Register of Deeds	3,172.76	0.52%	3,990.75	-	3,990.75	1,894.72	5,885.47
County Clerk	11,721.45	1.94%	14,743.43	-	14,743.43	6,999.87	21,743.30
District Attorney	2,181.21	0.36%	2,743.56	-	2,743.56	1,302.58	4,046.15
Emergency Management	4,468.24	0.74%	5,620.23	-	5,620.23	2,668.36	8,288.59
Planning & Development Services	12,711.97	2.10%	15,989.32	-	15,989.32	7,591.39	23,580.71
Harbor / Marina	3,387.40	0.56%	4,260.73	-	4,260.73	2,022.90	6,283.63
Parks	9,904.76	1.64%	12,458.37	-	12,458.37	5,914.97	18,373.34
Pritchard Park	1,197.92	0.20%	1,506.76	-	1,506.76	715.38	2,222.14
Highway	6,694.52	1.11%	8,420.48	-	8,420.48	3,997.86	12,418.34
Lakeshores Library	2,708.92	0.45%	3,407.32	-	3,407.32	1,617.72	5,025.05
Medical Examiner	3,619.32	0.60%	4,552.44	-	4,552.44	2,161.40	6,713.84
Courts & Judicial	17,161.77	2.84%	21,586.35	-	21,586.35	10,248.74	31,835.10
Other Departments	40,335.83	6.67%	50,735.06	-	50,735.06	24,087.93	74,823.00
Total	605,025.22	100.00%	\$ 761,010.59	\$ (62,985.06)	\$ 698,025.53	\$ 207,001.64	\$ 905,027.17

Allocation Basis: Time and Effort by Benefiting Department During 2022

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



DEPARTMENT 13
FISCAL 2022

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	11,174.44	11,174.44
Audit & Consulting Services	2,020.51	2,020.51
Building & Facilities Management	13,392.02	13,392.02
County Executive	23,270.09	23,270.09
Finance Department	12,900.47	12,900.47
Printing & Mail Services	404.10	404.10
Data Performance & Analytics	808.20	808.20
Human Resources	22,498.80	22,498.80
Information Technology	6,755.10	6,755.10
County Treasurer	40,835.12	40,835.12
Corporation Counsel	190,955.74	190,955.74
Office of Diversity	-	-
Central Courts	5,885.47	5,885.47
Sheriff's Office	47,278.35	47,278.35
Child Support	53,852.27	53,852.27
Human Services-Administration	16,400.25	16,400.25
Human Services-Economic Support	7,145.50	7,145.50
Human Services-Health Services	77,230.17	77,230.17
Human Services-Workforce Solutions	4,046.15	4,046.15
Human Services-Youth and Family	46,560.61	46,560.61
Human Services-Aging	68,559.97	68,559.97
Human Services-Detention Center	4,046.15	4,046.15
Central Racine Health	3,350.02	3,350.02
Communications	-	-
Jail	24,419.03	24,419.03
Jail Alternatives	-	-
Register of Deeds	5,885.47	5,885.47
County Clerk	21,743.30	21,743.30
District Attorney	4,046.15	4,046.15
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	8,288.59	8,288.59

DEPARTMENT 13
 FISCAL 2022

RACINE COUNTY, WISCONSIN
 CORPORATION COUNSEL
 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Corporation Counsel

<u>Grantee Department</u>	<u>Total</u>	<u>Departmental Support</u>
Planning & Development Services	23,580.71	23,580.71
Harbor / Marina	6,283.63	6,283.63
UW Extension	-	-
Parks	18,373.34	18,373.34
Golf Courses	-	-
Golf Courses	-	-
Highway	12,418.34	12,418.34
Land Conservation	-	-
Lakeshores Library	5,025.05	5,025.05
Veterans Service	-	-
Medical Examiner	6,713.84	6,713.84
Courts & Judicial	31,835.10	31,835.10
Other Departments	74,823.00	74,823.00
Total	\$ 902,805.03	\$ 902,805.03

**DEPARTMENT 14
FISCAL 2022**

**RACINE COUNTY, WISCONSIN
OFFICE OF DIVERSITY
NATURE AND EXTENT OF SERVICES**

The Racine County Office of Diversity aims to improve diversity, equity, and inclusion across Racine County by strengthening internal policies and practices, providing the necessary tools and resources to building a workplace of choice for County staff, enhancing the County's presence in underserved communities and communities of color, and collaborating with external partners to address disparities and promote opportunities for all.

Cost for the Office of Diversity have been identified and are allocated based on the following:

- **Internal Diversity Programs**: Activities related to overseeing programs and activities focused on Racine County's employee workforce are allocated based on the number of full-time equivalent County employees and contracted FTE by department.
- **External Diversity Programs**: Activities related to developing partnerships with external parties and building relationships with various groups in the County are considered General Government and have been appropriately removed from further allocation.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 14
FISCAL 2022

RACINE COUNTY, WISCONSIN
OFFICE OF DIVERSITY
DEPARTMENTAL COSTS BY FUNCTION

Department: Office of Diversity

Functions:	Total	General & Administrative	Internal Diversity Efforts	External Diversity Efforts
Expenditures:				
Salaries & Wages	\$ 758.70	\$ 361.14	\$ 254.92	\$ 142.64
Fringe Benefits	117.22	55.80	39.39	22.04
Legal Fees and 65.90(6) Fund	12.90	12.90	-	-
Total Expenditures	\$ 888.82	\$ 429.84	\$ 294.31	\$ 164.67
Cost Adjustments:				
	-	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	-	(429.84)	275.62	154.22
Disallowed / Capitalized	(318.89)	-	-	(318.89)
Incoming Costs				
1st Allocation				
Building Depreciation	259.78	-	166.58	93.20
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	59.15	-	37.93	21.22
Audit & Consulting Services	29.17	-	18.71	10.47
Building & Facilities Management	1,111.38	-	712.64	398.74
County Executive	117,139.54	-	75,112.38	42,027.16
Finance Department	567.19	-	363.69	203.50
Printing & Mail Services	-	-	-	-
Data Performance & Analytics	82.81	-	53.10	29.71
Human Resources	736.84	-	472.47	264.36
Information Technology	2,385.13	-	1,529.40	855.73
County Treasurer	-	-	-	-
Corporation Counsel	-	-	-	-
Total 1st Allocation	122,370.98	-	78,466.89	43,904.09
General & Administrative Allocation	-	-	-	-

DEPARTMENT 14
FISCAL 2022

RACINE COUNTY, WISCONSIN
OFFICE OF DIVERSITY
DEPARTMENTAL COSTS BY FUNCTION

Department: Office of Diversity

Functions:	Total	General & Administrative	Internal Diversity Efforts	External Diversity Efforts
Unallocated	(43,904.09)			(43,904.09)
Total 1st Tier Allocation	\$ 79,036.82	\$ -	\$ 79,036.82	\$ -
2nd Allocation				
Building Depreciation	0.13	-	0.08	0.05
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	8.05	-	5.16	2.89
Audit & Consulting Services	0.54	-	0.35	0.20
Building & Facilities Management	40.05	-	25.68	14.37
County Executive	8,622.90	-	5,529.19	3,093.71
Finance Department	91.11	-	58.42	32.69
Printing & Mail Services	-	-	-	-
Data Performance & Analytics	5.99	-	3.84	2.15
Human Resources	96.32	-	61.76	34.56
Information Technology	222.69	-	142.79	79.90
County Treasurer	-	-	-	-
Corporation Counsel	-	-	-	-
Office of Diversity	67.36	-	43.19	24.17
Central Courts	-	-	-	-
Sheriff's Office	1,697.93	-	1,088.75	609.18
Total 2nd Allocation	10,853.06	-	6,959.21	3,893.85
General & Administrative Allocation				
Unallocated	(3,893.85)			(3,893.85)
Total 2nd Tier Allocation	\$ 6,959.21	\$ -	\$ 6,959.21	\$ -
Total Incoming Costs	85,426.10	-	85,426.10	-
Total Allocated Cost	\$ 85,996.03	\$ -	\$ 85,996.03	\$ -

DEPARTMENT 14
FISCAL 2022

RACINE COUNTY, WISCONSIN
OFFICE OF DIVERSITY
FUNCTIONAL COST ALLOCATIONS

Department: Office of Diversity
Function: Internal Diversity Efforts

Total 1st Tier Allocation	\$ 79,036.82
Total 2nd Tier Allocation	<u>6,959.21</u>
Total Allocated Cost	\$ 85,996.03

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	2.500	0.21%	168.40	-	168.40	-	168.40
Building & Facilities Management	15.000	1.28%	1,010.42	-	1,010.42	-	1,010.42
County Executive	3.900	0.33%	262.71	-	262.71	-	262.71
Finance Department	13.000	1.11%	875.69	-	875.69	-	875.69
Printing & Mail Services	2.000	0.17%	134.72	-	134.72	-	134.72
Data Performance & Analytics	4.000	0.34%	269.44	-	269.44	-	269.44
Human Resources	5.800	0.49%	390.69	-	390.69	-	390.69
Information Technology	17.000	1.45%	1,145.14	-	1,145.14	-	1,145.14
County Treasurer	5.000	0.43%	336.81	-	336.81	-	336.81
Corporation Counsel	5.100	0.43%	343.54	-	343.54	-	343.54
Office of Diversity	1.000	0.09%	67.36	-	67.36	-	67.36
Central Courts	56.373	4.80%	3,797.35	-	3,797.35	356.96	4,154.31
Sheriff's Office	182.088	15.52%	12,265.64	-	12,265.64	1,153.01	13,418.65
Child Support	32.200	2.74%	2,169.03	-	2,169.03	203.89	2,372.92
Human Services-Administration	20.500	1.75%	1,380.90	-	1,380.90	129.81	1,510.71
Human Services-Economic Support	69.000	5.88%	4,647.91	-	4,647.91	436.92	5,084.83
Human Services-Health Services	123.410	10.52%	8,313.03	-	8,313.03	781.45	9,094.48
Human Services-Workforce Solutions	15.000	1.28%	1,010.42	-	1,010.42	94.98	1,105.40
Human Services-Youth and Family	79.450	6.77%	5,351.84	-	5,351.84	503.09	5,854.92
Human Services-Aging	42.200	3.60%	2,842.64	-	2,842.64	267.22	3,109.85
Human Services-Detention Center	49.500	4.22%	3,334.37	-	3,334.37	313.44	3,647.81
Central Racine Health	35.975	3.07%	2,423.31	-	2,423.31	227.80	2,651.11
Communications	54.975	4.69%	3,703.17	-	3,703.17	348.11	4,051.28
Jail	141.500	12.06%	9,531.59	-	9,531.59	896.00	10,427.59
Jail Alternatives	10.000	0.85%	673.61	-	673.61	63.32	736.93
Register of Deeds	7.000	0.60%	471.53	-	471.53	44.32	515.85
County Clerk	4.250	0.36%	286.28	-	286.28	26.91	313.20
District Attorney	15.000	1.28%	1,010.42	-	1,010.42	94.98	1,105.40
Victim Witness	6.000	0.51%	404.17	-	404.17	37.99	442.16
Victim Advocate	1.700	0.14%	114.51	-	114.51	10.76	125.28
Emergency Management	2.000	0.17%	134.72	-	134.72	12.66	147.39
Planning & Development Services	7.650	0.65%	515.31	-	515.31	48.44	563.75
UW Extension	5.000	0.43%	336.81	-	336.81	31.66	368.47
Parks	23.545	2.01%	1,586.02	-	1,586.02	149.09	1,735.11
Highway	80.477	6.86%	5,421.02	-	5,421.02	509.59	5,930.61
Land Conservation	3.200	0.27%	215.56	-	215.56	20.26	235.82
Veterans Service	3.000	0.26%	202.08	-	202.08	19.00	221.08
Medical Examiner	4.238	0.36%	285.48	-	285.48	26.84	312.31
Other Departments	23.800	2.03%	1,603.19	-	1,603.19	150.70	1,753.90
Total	1,173.33	100.00%	\$ 79,036.82	\$ -	\$ 79,036.82	\$ 6,959.21	\$ 85,996.03

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

Allocation Source: County Financial and Human Resources Records



DEPARTMENT 14
FISCAL 2022

RACINE COUNTY, WISCONSIN
OFFICE OF DIVERSITY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Office of Diversity

Grantee Department	Total	Internal Diversity Efforts
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Insurance & Employee Activity	168.40	168.40
Audit & Consulting Services	-	-
Building & Facilities Management	1,010.42	1,010.42
County Executive	262.71	262.71
Finance Department	875.69	875.69
Printing & Mail Services	134.72	134.72
Data Performance & Analytics	269.44	269.44
Human Resources	390.69	390.69
Information Technology	1,145.14	1,145.14
County Treasurer	336.81	336.81
Corporation Counsel	343.54	343.54
Office of Diversity	67.36	67.36
Central Courts	4,154.31	4,154.31
Sheriff's Office	13,418.65	13,418.65
Child Support	2,372.92	2,372.92
Human Services-Administration	1,510.71	1,510.71
Human Services-Economic Support	5,084.83	5,084.83
Human Services-Health Services	9,094.48	9,094.48
Human Services-Workforce Solutions	1,105.40	1,105.40
Human Services-Youth and Family	5,854.92	5,854.92
Human Services-Aging	3,109.85	3,109.85
Human Services-Detention Center	3,647.81	3,647.81
Central Racine Health	2,651.11	2,651.11
Communications	4,051.28	4,051.28
Jail	10,427.59	10,427.59
Jail Alternatives	736.93	736.93
Register of Deeds	515.85	515.85
County Clerk	313.20	313.20
District Attorney	1,105.40	1,105.40

DEPARTMENT 14
FISCAL 2022

RACINE COUNTY, WISCONSIN
OFFICE OF DIVERSITY
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Office of Diversity

Grantee Department	Total	Internal Diversity Efforts
Victim Witness	442.16	442.16
Victim Advocate	125.28	125.28
Emergency Management	147.39	147.39
Planning & Development Services	563.75	563.75
Harbor / Marina	-	-
UW Extension	368.47	368.47
Parks	1,735.11	1,735.11
Pritchard Park	-	-
Golf Courses	-	-
Highway	5,930.61	5,930.61
Land Conservation	235.82	235.82
Lakeshores Library	-	-
Veterans Service	221.08	221.08
Medical Examiner	312.31	312.31
Courts & Judicial	-	-
Other Departments	1,753.90	1,753.90
Total	\$ 85,996.03	\$ 85,996.03

**DEPARTMENT 15
FISCAL 2022**

**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 15
FISCAL 2022**

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

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Expenditures:				
Salaries & Wages	\$ 2,007,669.76	\$ -	\$ 285,628.72	\$ 1,722,041.04
Fringe Benefits	895,168.02	-	120,265.16	774,902.86
C/S Time System	1,500.00	-	-	1,500.00
Att-Contracted	790,586.30	-	-	790,586.30
Att-Guardian ad Litem	360,916.67	-	-	360,916.67
Att-Out of Co Guardian at Litem	1,283.07	-	-	1,283.07
Att-Court App GAL	11,245.00	-	-	11,245.00
Att-Contract Probate	22,135.00	-	-	22,135.00
PS-Court Commissioners	31,650.00	-	-	31,650.00
PS-Social Workers	140,724.00	-	-	140,724.00
PS-Court Reporters	33,150.00	33,150.00	-	-
PS-Interpreters	120,051.63	120,051.63	-	-
PS-Transcripts	6,155.76	6,155.76	-	-
PS-Family Court Commissioner	27,740.00	-	7,350.00	20,390.00
Psychist-Chapter 51	57,502.00	-	-	57,502.00
Psychist-Criminal	52,085.00	-	-	52,085.00
Psychist-Juvenile	21,254.83	-	-	21,254.83
Psychist-Other	106,555.00	-	-	106,555.00
Psychiatric-Chapter 51	66,131.30	-	-	66,131.30
Psychiatric-Criminal	990.00	-	-	990.00
Psychiatric-Juvenile	4,459.00	-	-	4,459.00
Temporary Help	127,066.68	-	8,352.54	118,714.14
Temp Help-Scanning	44,976.96	-	-	44,976.96
Temp Help-Probate	23,302.36	-	-	23,302.36
Equipment Repairs	4,105.00	4,105.00	-	-
Witness Fees	36,591.50	-	-	36,591.50
Juror Exp-Food Supplies	157.76	-	-	157.76
Juror Exp-Meals	3,876.75	-	-	3,876.75
Juror Exp-Other Juror Expense	384.00	-	-	384.00
Juror Exp-Per Diem	47,944.00	-	-	47,944.00
Juror Exp-Travel	50,853.63	-	-	50,853.63
Process Fees	1,934.00	-	-	1,934.00
Telephone	8,567.87	8,567.87	-	-
Public Liability Expense	30,267.64	-	4,174.26	26,093.38
Advertising	797.54	-	-	797.54
Travel/Mileage	1,919.53	1,919.53	-	-

**DEPARTMENT 15
FISCAL 2022**

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

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Training	536.83	536.83	-	-
Conferences	2,829.00	2,829.00	-	-
Office Supplies	14,673.07	14,673.07	-	-
Paper	9,334.65	9,334.65	-	-
Copy Cost	8,625.65	8,625.65	-	-
Printing	14,938.28	14,938.28	-	-
Printing - Jury	3,626.65	-	-	3,626.65
Publications	41,671.72	-	-	41,671.72
Postage	62,479.11	62,479.11	-	-
Postage - Jury	11,362.34	-	-	11,362.34
Dues	2,515.32	2,515.32	-	-
Court Ordered Expenses	6,944.36	-	-	6,944.36
Equipment	964.34	-	-	964.34
Equip - Chairs	1,121.60	1,121.60	-	-
Mat - Juror Appreciation	2,291.14	-	-	2,291.14
Total Expenditures	\$ 5,325,611.62	\$ 291,003.30	\$ 425,770.68	\$ 4,608,837.64
General & Administrative Allocation	-	(291,003.30)	41,400.68	249,602.62
Disallowed / Capitalized	(4,858,440.26)	-	-	(4,858,440.26)
Incoming Costs				
1st Allocation				
Building Depreciation	269,684.24	-	22,806.87	246,877.37
Equipment Depreciation	31,935.52	-	2,700.75	29,234.77
Insurance & Employee Activity	41,093.98	-	3,475.27	37,618.71
Audit & Consulting Services	11,418.21	-	965.62	10,452.59
Building & Facilities Management	760,472.13	-	64,312.20	696,159.93
County Executive	544.76	-	46.07	498.69
Finance Department	180,611.37	-	15,274.08	165,337.29
Printing & Mail Services	48,944.82	-	4,139.20	44,805.62
Data Performance & Analytics	4,668.31	-	394.79	4,273.52
Human Resources	37,441.65	-	3,166.39	34,275.25
Information Technology	17,413.72	-	1,472.66	15,941.06
County Treasurer	2,737.85	-	231.54	2,506.32

DEPARTMENT 15
FISCAL 2022

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
DEPARTMENTAL COSTS BY FUNCTION

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Corporation Counsel	3,990.75	-	337.49	3,653.26
Office of Diversity	3,797.35	-	321.14	3,476.21
Total 1st Allocation	1,414,754.66	-	119,644.07	1,295,110.59
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 1,881,926.03	\$ -	\$ 586,815.44	\$ 1,295,110.59
2nd Allocation				
Building Depreciation	130.29	-	11.02	119.28
Equipment Depreciation	4.23	-	0.36	3.88
Insurance & Employee Activity	4,116.78	-	348.15	3,768.63
Audit & Consulting Services	213.85	-	18.08	195.76
Building & Facilities Management	27,006.47	-	2,283.90	24,722.57
County Executive	41.91	-	3.54	38.37
Finance Department	39,406.54	-	3,332.56	36,073.98
Printing & Mail Services	4,330.55	-	366.23	3,964.32
Data Performance & Analytics	337.55	-	28.55	309.00
Human Resources	4,895.56	-	414.01	4,481.55
Information Technology	669.52	-	56.62	612.90
County Treasurer	311.95	-	26.38	285.57
Corporation Counsel	1,894.72	-	160.23	1,734.49
Office of Diversity	356.96	-	30.19	326.77
Central Courts	-	-	-	-
Sheriff's Office	1,413,046.28	-	119,499.60	1,293,546.68
Total 2nd Allocation	1,496,763.18	-	126,579.44	1,370,183.75
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-

DEPARTMENT 15
FISCAL 2022

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	\$ 1,496,763.18	\$ -	\$ 126,579.44	\$ 1,370,183.75
Total Incoming Costs	2,911,517.84	-	246,223.51	2,665,294.33
Total Allocated Cost	<u>\$ 3,378,689.21</u>	<u>\$ -</u>	<u>\$ 713,394.87</u>	<u>\$ 2,665,294.33</u>

DEPARTMENT 15
FISCAL 2022

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts
Function: Child Support

Total 1st Tier Allocation \$ 586,815.44
Total 2nd Tier Allocation 126,579.44

Total Allocated Cost \$ 713,394.87

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	586,815.44	(425,770.68)	161,044.76	126,579.44	287,624.19
Total	100.00	100.00%	\$ 586,815.44	\$ (425,770.68)	\$ 161,044.76	\$ 126,579.44	\$ 287,624.19

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 15
FISCAL 2022

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts
Function: Central Courts Support

Total 1st Tier Allocation \$ 1,295,110.59
Total 2nd Tier Allocation 1,370,183.75
Total Allocated Cost \$ 2,665,294.33

	Allocated		Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
	Allocation Units	Percentage					
Grantee Department							
Courts & Judicial	100.00%	100.00%	1,295,110.59	-	1,295,110.59	1,370,183.75	2,665,294.33
Total	100.00%	100.00%	\$ 1,295,110.59	\$ -	\$ 1,295,110.59	\$ 1,370,183.75	\$ 2,665,294.33

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

DEPARTMENT 15
FISCAL 2022

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	-	-	-
Data Performance & Analytics	-	-	-
Human Resources	-	-	-
Information Technology	-	-	-
County Treasurer	-	-	-
Corporation Counsel	-	-	-
Office of Diversity	-	-	-
Central Courts	-	-	-
Sheriff's Office	-	-	-
Child Support	287,624.19	287,624.19	-
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	-	-	-
Central Racine Health	-	-	-
Communications	-	-	-
Jail	-	-	-
Jail Alternatives	-	-	-
Register of Deeds	-	-	-
County Clerk	-	-	-
District Attorney	-	-	-
Victim Witness	-	-	-
Victim Advocate	-	-	-
Emergency Management	-	-	-

DEPARTMENT 15
FISCAL 2022

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Courts

Grantee Department	Total	Child Support	Central Courts Support
Planning & Development Services	-	-	-
Harbor / Marina	-	-	-
UW Extension	-	-	-
Parks	-	-	-
Golf Courses	-	-	-
Golf Courses	-	-	-
Highway	-	-	-
Land Conservation	-	-	-
Lakeshores Library	-	-	-
Veterans Service	-	-	-
Medical Examiner	-	-	-
Courts & Judicial	2,665,294.33	-	2,665,294.33
Other Departments	-	-	-
Total	\$ 2,952,918.53	\$ 287,624.19	\$ 2,665,294.33

**DEPARTMENT 16
FISCAL 2022**

**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 16
FISCAL 2022**

**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	\$ 14,456,043.14	\$ 162,796.03	\$ 223,480.87	\$ 145,021.30
Fringe Benefits	5,598,242.15	63,044.33	88,227.79	52,784.80
Tuition Reimbursement	1,000.00	1,000.00	-	-
Meal Reimbursement	5,137.79	5,137.79	-	-
Clothing Allowance Deputies	58,200.00	48,000.00	1,800.00	778.28
C/S-Shredding	907.80	907.80	-	-
MS-Drug Testing	1,961.00	-	-	-
Att-Contracted	175.00	-	-	-
P/S-Records Area	62,966.43	-	-	-
P/S-LEC Security Staff	118,401.72	-	-	-
PS - Courthouse Security Staff	128,842.76	-	-	-
Vehicle Repairs	228,547.73	228,547.73	-	-
Lease	21,012.00	-	-	-
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	538,589.66	538,589.66	-	-
Software Subscription	14,442.12	14,442.12	-	-
SS-Body Cam	574,671.00	-	-	-
Telephone	184,798.10	182,148.50	308.88	216.87
Towing - Special Criminal Inv	14,166.40	-	-	-
Public Liability Expense	188,590.48	-	3,385.24	2,185.09
Insurance Expenses	5,169.00	5,169.00	-	-
Vehicle Insurance	93,658.20	93,658.20	-	-
Travel	22,622.60	22,622.60	-	-
Conferences	12,243.48	12,243.48	-	-
Discretionary Account	1,845.83	-	-	-
Office Supplies	21,719.36	21,719.36	-	-
Paper	4,225.02	4,225.02	-	-
Copy Cost	9,621.67	9,621.67	-	-
Printing	8,166.03	8,166.03	-	-
Publications	1,208.23	1,208.23	-	-
Postage	13,262.84	13,262.84	-	-
Dues	4,545.77	4,545.77	-	-
Supplies - Food	9,477.34	-	-	-
Over Short Acct	19.46	-	-	-
Uniforms	3,022.83	3,022.83	-	-
Equipment	48,353.91	-	-	-
Materials	31,251.54	-	-	-
Non Lapsing Expenditures	386,138.63	-	-	-

**DEPARTMENT 16
FISCAL 2022**

**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
Training Facility Expenses	53,767.57	-	-	-
Patrol Station Expenses	77,339.67	-	-	-
Internet Unit Expenses	23,398.28	-	-	-
Water Patrol Expenses	25,442.09	-	-	-
Miscellaneous Grant Expenditures	93,003.48	-	-	-
Conveyance Expenses	44,444.01	-	-	-
Drug Unit Expenses	218,202.18	-	-	-
Total Expenditures	\$ 23,408,844.30	\$ 1,444,078.99	\$ 317,202.78	\$ 200,986.34
General & Administrative Allocation	-	(1,444,078.99)	22,578.78	14,651.83
Disallowed / Capitalized	(20,515,251.93)	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	63,399.80	-	915.58	580.13
Equipment Depreciation	668,132.73	-	9,648.80	6,113.68
Insurance & Employee Activity	10,080.47	-	145.58	92.24
Audit & Consulting Services	10,218.66	-	147.57	93.50
Building & Facilities Management	161,511.35	-	2,332.46	1,477.89
County Executive	1,759.60	-	25.41	16.10
Finance Department	253,005.10	-	3,653.76	2,315.10
Printing & Mail Services	13,363.15	-	192.98	122.28
Data Performance & Analytics	15,078.91	-	217.76	137.98
Human Resources	139,919.37	-	2,020.64	1,280.32
Information Technology	333,289.97	-	4,813.19	3,049.74
County Treasurer	2,356.93	-	34.04	21.57
Corporation Counsel	32,057.93	-	462.96	293.34
Office of Diversity	12,265.64	-	177.13	112.24
Central Courts	-	-	-	-
Total 1st Allocation	1,716,439.60	-	24,787.85	15,706.10
General & Administrative Allocation	-	-	-	-
Unallocated	(1,504,441.57)	-	-	-

**DEPARTMENT 16
FISCAL 2022**

**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
Total 1st Tier Allocation	\$ 3,105,590.40	\$ -	\$ 364,569.41	\$ 231,344.27
2nd Allocation				
Building Depreciation	30.63	-	0.44	0.28
Equipment Depreciation	88.57	-	1.28	0.81
Insurance & Employee Activity	1,380.68	-	19.94	12.63
Audit & Consulting Services	193.20	-	2.79	1.77
Building & Facilities Management	5,724.62	-	82.67	52.38
County Executive	135.38	-	1.96	1.24
Finance Department	46,406.31	-	670.17	424.64
Printing & Mail Services	1,452.20	-	20.97	13.29
Data Performance & Analytics	1,090.30	-	15.75	9.98
Human Resources	19,337.34	-	279.26	176.94
Information Technology	30,731.03	-	443.80	281.20
County Treasurer	268.55	-	3.88	2.46
Corporation Counsel	15,220.42	-	219.80	139.27
Office of Diversity	1,153.01	-	16.65	10.55
Central Courts	-	-	-	-
Sheriff's Office	286,526.09	-	4,137.85	2,621.83
Total 2nd Allocation	409,738.33	-	5,917.21	3,749.27
General & Administrative Allocation	-	-	-	-
Unallocated	(359,131.41)	-	-	-
Total 2nd Tier Allocation	\$ 409,738.33	\$ -	\$ 5,917.21	\$ 3,749.27
Total Incoming Costs	262,604.95	-	30,705.07	19,455.37
Total Allocated Cost	\$ 3,156,197.32	\$ -	\$ 370,486.62	\$ 235,093.54

DEPARTMENT 16
FISCAL 2022

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

Department: Sheriff's Office

Functions:	Courthouse & Law	
	Enforcement Security	General Government
Expenditures:		
Salaries & Wages	\$ 1,420,202.04	\$ 12,504,542.90
Fringe Benefits	496,095.65	4,898,089.58
Tuition Reimbursement	-	-
Meal Reimbursement	-	-
Clothing Allowance Deputies	7,621.72	-
C/S-Shredding	-	-
MS-Drug Testing	-	1,961.00
Att-Contracted	-	175.00
P/S-Records Area	-	62,966.43
P/S-LEC Security Staff	118,401.72	-
PS - Courthouse Security Staff	128,842.76	-
Vehicle Repairs	-	-
Lease	-	21,012.00
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	-	-
Software Subscription	-	-
SS-Body Cam	-	574,671.00
Telephone	2,123.85	0.00
Towing - Special Criminal Inv	-	14,166.40
Public Liability Expense	21,398.69	161,621.46
Insurance Expenses	-	-
Vehicle Insurance	-	-
Travel	-	-
Conferences	-	-
Discretionary Account	-	1,845.83
Office Supplies	-	-
Paper	-	-
Copy Cost	-	-
Printing	-	-
Publications	-	-
Postage	-	-
Dues	-	-
Supplies - Food	-	9,477.34
Over Short Acct	-	19.46
Uniforms	-	-
Equipment	-	48,353.91
Materials	-	31,251.54
Non Lapsing Expenditures	-	386,138.63

DEPARTMENT 16
FISCAL 2022

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

Department: Sheriff's Office

Functions:	Courthouse & Law	
	Enforcement Security	General Government
Training Facility Expenses	-	53,767.57
Patrol Station Expenses	-	77,339.67
Internet Unit Expenses	-	23,398.28
Water Patrol Expenses	-	25,442.09
Miscellaneous Grant Expenditures	-	93,003.48
Conveyance Expenses	-	44,444.01
Drug Unit Expenses	-	218,202.18
Total Expenditures	\$ 2,194,686.43	\$ 19,251,889.76
General & Administrative Allocation	143,486.22	1,263,362.17
Disallowed / Capitalized	-	(20,515,251.93)
Incoming Costs		
1st Allocation		
Building Depreciation	6,334.81	55,569.27
Equipment Depreciation	66,758.82	585,611.43
Insurance & Employee Activity	1,007.23	8,835.43
Audit & Consulting Services	1,021.03	8,956.55
Building & Facilities Management	16,137.97	141,563.03
County Executive	175.82	1,542.27
Finance Department	25,279.89	221,756.36
Printing & Mail Services	1,335.23	11,712.66
Data Performance & Analytics	1,506.66	13,216.51
Human Resources	13,980.53	122,637.88
Information Technology	33,301.83	292,125.21
County Treasurer	235.50	2,065.83
Corporation Counsel	3,203.18	28,098.44
Office of Diversity	1,225.56	10,750.71
Central Courts	-	-
Total 1st Allocation	171,504.07	1,504,441.57
General & Administrative Allocation	-	-
Unallocated	-	(1,504,441.57)

DEPARTMENT 16
FISCAL 2022

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

Department: Sheriff's Office

Functions:	Courthouse & Law	
	Enforcement Security	General Government
Total 1st Tier Allocation	\$ 2,509,676.72	\$ -
2nd Allocation		
Building Depreciation	3.06	26.85
Equipment Depreciation	8.85	77.64
Insurance & Employee Activity	137.96	1,210.16
Audit & Consulting Services	19.30	169.34
Building & Facilities Management	572.00	5,017.57
County Executive	13.53	118.66
Finance Department	4,636.85	40,674.65
Printing & Mail Services	145.10	1,272.84
Data Performance & Analytics	108.94	955.63
Human Resources	1,932.16	16,948.98
Information Technology	3,070.60	26,935.43
County Treasurer	26.83	235.38
Corporation Counsel	1,520.80	13,340.54
Office of Diversity	115.21	1,010.60
Central Courts	-	-
Sheriff's Office	28,629.26	251,137.16
Total 2nd Allocation	40,940.44	359,131.41
General & Administrative Allocation	-	-
Unallocated	-	(359,131.41)
Total 2nd Tier Allocation	\$ 40,940.44	\$ -
Total Incoming Costs	212,444.51	-
Total Allocated Cost	\$ 2,550,617.16	\$ -

DEPARTMENT 16
FISCAL 2022

RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Child Support

Total 1st Tier Allocation \$ 364,569.41
Total 2nd Tier Allocation 5,917.21

Total Allocated Cost \$ 370,486.62

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	364,569.41	(317,202.78)	47,366.63	5,917.21	53,283.84
Total	100.00	100.00%	\$ 364,569.41	\$ (317,202.78)	\$ 47,366.63	\$ 5,917.21	\$ 53,283.84

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 16
FISCAL 2022

RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

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

Total 1st Tier Allocation \$ 231,344.27
Total 2nd Tier Allocation 3,749.27

Total Allocated Cost \$ 235,093.54

	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%	23,602.07	-	23,602.07	382.51	23,984.57
Human Services-Administration	19,905.00	21.77%	50,369.80	-	50,369.80	816.32	51,186.11
Human Services-Economic Support	12,440.00	13.61%	31,479.54	-	31,479.54	510.17	31,989.71
Human Services-Health Services	8,664.00	9.48%	21,924.34	-	21,924.34	355.32	22,279.65
Human Services-Workforce Solutions	4,524.00	4.95%	11,448.03	-	11,448.03	185.53	11,633.56
Human Services-Youth and Family	12,315.00	13.47%	31,163.23	-	31,163.23	505.05	31,668.27
Human Services-Detention Center	23,253.00	25.43%	58,841.94	-	58,841.94	953.62	59,795.56
Veterans Service	446.00	0.49%	1,128.61	-	1,128.61	18.29	1,146.90
Medical Examiner	548.00	0.60%	1,386.72	-	1,386.72	22.47	1,409.19
Total	91,422.00	100.00%	\$ 231,344.27	\$ -	\$ 231,344.27	\$ 3,749.27	\$ 235,093.54

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Maintenance and Finance Departments

**DEPARTMENT 16
FISCAL 2022**

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

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

Total 1st Tier Allocation \$ 2,509,676.72
Total 2nd Tier Allocation 40,940.44

Total Allocated Cost \$ 2,550,617.16

	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated	
	Allocation Units	Percentage					Gross Allocation
Grantee Department							
Building & Facilities Management	1,359.50	0.97%	24,460.42	-	-	24,460.42	
County Executive	462.40	0.33%	8,319.60	-	-	8,319.60	
Finance Department	3,147.50	2.26%	56,630.51	-	-	56,630.51	
Printing & Mail Services	1,246.50	0.89%	22,427.30	-	-	22,427.30	
Data Performance & Analytics	377.47	0.27%	6,791.52	-	-	6,791.52	
Human Resources	1,422.25	1.02%	25,589.43	-	-	25,589.43	
Information Technology	6,035.50	4.33%	108,592.04	-	-	108,592.04	
County Treasurer	1,302.50	0.93%	23,434.87	-	-	23,434.87	
Corporation Counsel	481.27	0.35%	8,659.12	-	-	8,659.12	
Office of Diversity	94.37	0.07%	1,697.93	-	-	1,697.93	
Central Courts	78,536.52	56.30%	1,413,046.28	-	-	1,413,046.28	
Sheriff's Office	15,925.00	11.42%	286,526.09	-	-	286,526.09	
Jail Alternatives	550.00	0.39%	9,895.72	-	773.89	10,669.62	
Register of Deeds	5,901.00	4.23%	106,172.09	-	8,303.19	114,475.27	
County Clerk	1,701.00	1.22%	30,604.76	-	2,393.45	32,998.21	
District Attorney	5,964.50	4.28%	107,314.59	-	8,392.54	115,707.13	
Victim Witness	3,302.50	2.37%	59,419.30	-	4,646.89	64,066.19	
Victim Advocate	238.00	0.17%	4,282.15	-	334.89	4,617.03	
Emergency Management	2,000.00	1.43%	35,984.44	-	2,814.16	38,798.60	
Other Departments	9,439.00	6.77%	169,828.56	-	13,281.44	183,110.00	
Total	139,486.78	100.00%	\$ 2,509,676.72	\$ -	\$ 2,509,676.72	\$ 40,940.44	\$ 2,550,617.16

Allocation Basis: Usable Square Footage by Benefiting Department

Allocation Source: Square Footage Measurements Provided by Facilities Maintenance and Finance Departments

**DEPARTMENT 16
FISCAL 2022**

**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	24,460.42	-	-	24,460.42
County Executive	8,319.60	-	-	8,319.60
Finance Department	56,630.51	-	-	56,630.51
Printing & Mail Services	22,427.30	-	-	22,427.30
Data Performance & Analytics	6,791.52	-	-	6,791.52
Human Resources	25,589.43	-	-	25,589.43
Information Technology	108,592.04	-	-	108,592.04
County Treasurer	23,434.87	-	-	23,434.87
Corporation Counsel	8,659.12	-	-	8,659.12
Office of Diversity	1,697.93	-	-	1,697.93
Central Courts	1,413,046.28	-	-	1,413,046.28
Sheriff's Office	286,526.09	-	-	286,526.09
Child Support	77,268.41	53,283.84	23,984.57	-
Human Services-Administration	51,186.11	-	51,186.11	-
Human Services-Economic Support	31,989.71	-	31,989.71	-
Human Services-Health Services	22,279.65	-	22,279.65	-
Human Services-Workforce Solutions	11,633.56	-	11,633.56	-
Human Services-Youth and Family	31,668.27	-	31,668.27	-
Human Services-Aging	-	-	-	-
Human Services-Detention Center	59,795.56	-	59,795.56	-
Central Racine Health	-	-	-	-
Communications	-	-	-	-
Jail	-	-	-	-
Jail Alternatives	10,669.62	-	-	10,669.62
Register of Deeds	114,475.27	-	-	114,475.27
County Clerk	32,998.21	-	-	32,998.21
District Attorney	115,707.13	-	-	115,707.13
Victim Witness	64,066.19	-	-	64,066.19
Victim Advocate	4,617.03	-	-	4,617.03
Emergency Management	38,798.60	-	-	38,798.60
Planning & Development Services	-	-	-	-
Harbor / Marina	-	-	-	-
UW Extension	-	-	-	-

DEPARTMENT 16
FISCAL 2022

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
Parks	-	-	-	-
Pritchard Park	-	-	-	-
Golf Courses	-	-	-	-
Highway	-	-	-	-
Land Conservation	-	-	-	-
Lakeshores Library	-	-	-	-
Veterans Service	1,146.90	-	1,146.90	-
Medical Examiner	1,409.19	-	1,409.19	-
Courts & Judicial	-	-	-	-
Other Departments	183,110.00	-	-	183,110.00
Total	\$ 2,838,994.54	\$ 53,283.84	\$ 235,093.54	\$ 2,550,617.16