

CENTRAL SERVICES COST ALLOCATION PLAN

RACINE COUNTY, WISCONSIN

Based on 2023 Financials
Fiscal Year Ended December 31, 2023



RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

COST ALLOCATION PLAN OVERVIEW.....1

CERTIFICATE OF COST ALLOCATION PLAN.....5

ORGANIZATIONAL CHART.....6

SUMMARY OF ALLOCATED COSTS.....7

SCHEDULE OF FIXED COSTS.....15

SCHEDULE OF DEPARTMENTAL COSTS16

SCHEDULE OF ALLOCATION BASES17

DEPARTMENT 1: BUILDING DEPRECIATION21

NATURE AND EXTENT OF SERVICES.....21

DEPARTMENTAL COSTS BY FUNCTION23

FUNCTIONAL COST ALLOCATIONS.....27

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....31

DEPARTMENT 2: EQUIPMENT DEPRECIATION35

NATURE AND EXTENT OF SERVICES.....35

DEPARTMENTAL COSTS BY FUNCTION36

FUNCTIONAL COST ALLOCATIONS.....38

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....39

DEPARTMENT 3: INSURANCE & EMPLOYEE ACTIVITY41

NATURE AND EXTENT OF SERVICES.....41

DEPARTMENTAL COSTS BY FUNCTION42

FUNCTIONAL COST ALLOCATIONS.....44

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....46

DEPARTMENT 4: AUDIT & CONSULTING SERVICES.....48

NATURE AND EXTENT OF SERVICES.....48

DEPARTMENTAL COSTS BY FUNCTION49

FUNCTIONAL COST ALLOCATIONS.....51

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....54

DEPARTMENT 5: BUILDINGS & FACILITIES MANAGEMENT.....56

NATURE AND EXTENT OF SERVICES.....56

DEPARTMENTAL COSTS BY FUNCTION57

FUNCTIONAL COST ALLOCATIONS.....65

SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....70

RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 6: COUNTY EXECUTIVE	74
NATURE AND EXTENT OF SERVICES.....	74
DEPARTMENTAL COSTS BY FUNCTION	75
FUNCTIONAL COST ALLOCATIONS.....	81
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	84
DEPARTMENT 7: FINANCE DEPARTMENT	88
NATURE AND EXTENT OF SERVICES.....	88
DEPARTMENTAL COSTS BY FUNCTION	90
FUNCTIONAL COST ALLOCATIONS.....	102
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	112
DEPARTMENT 8: PRINTING & SERVICES	118
NATURE AND EXTENT OF SERVICES.....	118
DEPARTMENTAL COSTS BY FUNCTION	119
FUNCTIONAL COST ALLOCATIONS.....	122
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	125
DEPARTMENT 9: DATA PERFORMANCE & ANALYTICS.....	127
NATURE AND EXTENT OF SERVICES.....	127
DEPARTMENTAL COSTS BY FUNCTION	128
FUNCTIONAL COST ALLOCATIONS.....	131
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	133
DEPARTMENT 10: HUMAN RESOURCES.....	135
NATURE AND EXTENT OF SERVICES.....	135
DEPARTMENTAL COSTS BY FUNCTION	136
FUNCTIONAL COST ALLOCATIONS.....	142
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	145
DEPARTMENT 11: INFORMATION TECHNOLOGY	149
NATURE AND EXTENT OF SERVICES.....	149
DEPARTMENTAL COSTS BY FUNCTION	150
FUNCTIONAL COST ALLOCATIONS.....	158
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	162
DEPARTMENT 12: COUNTY TREASURER	166
NATURE AND EXTENT OF SERVICES.....	166
DEPARTMENTAL COSTS BY FUNCTION	167
FUNCTIONAL COST ALLOCATIONS.....	170
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS.....	172

RACINE COUNTY, WISCONSIN

COST ALLOCATION PLAN

TABLE OF CONTENTS

DEPARTMENT 13: CORPORATION COUNSEL..... 174
 NATURE AND EXTENT OF SERVICES..... 174
 DEPARTMENTAL COSTS BY FUNCTION 175
 FUNCTIONAL COST ALLOCATIONS..... 178
 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS..... 179

DEPARTMENT 14: OFFICE OF DIVERSITY..... 181
 NATURE AND EXTENT OF SERVICES..... 181
 DEPARTMENTAL COSTS BY FUNCTION 182
 FUNCTIONAL COST ALLOCATIONS..... 185
 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS..... 186

DEPARTMENT 15: CENTRAL COURTS..... 188
 NATURE AND EXTENT OF SERVICES..... 188
 DEPARTMENTAL COSTS BY FUNCTION 189
 FUNCTIONAL COST ALLOCATIONS..... 193
 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS..... 195

DEPARTMENT 14: SHERIFF'S OFFICE..... 197
 NATURE AND EXTENT OF SERVICES..... 197
 DEPARTMENTAL COSTS BY FUNCTION 198
 FUNCTIONAL COST ALLOCATIONS..... 206
 SUMMARY OF DEPARTMENTAL ALLOCATED COSTS..... 209

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 2025 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, 2023.

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

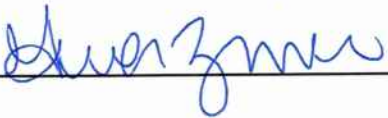
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this proposal (as dated below) to establish cost allocations or billings for the fiscal year ended December 31, 2023, 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

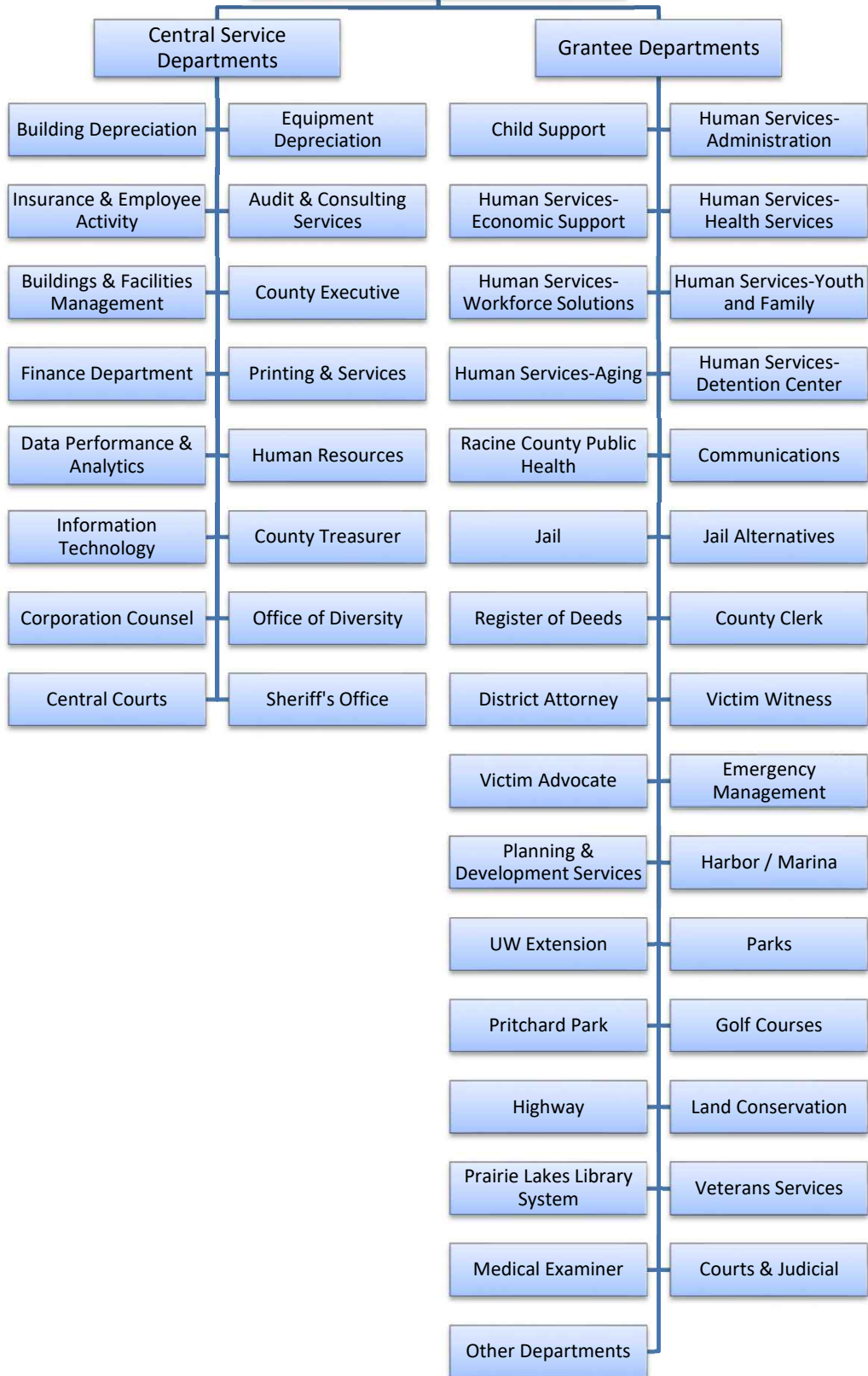
Signature: 

Name of Official: Gwen Zimmer

Title: Finance Director

Date of Execution: 5/21/2024

**RACINE COUNTY, WISCONSIN
2023 ORGANIZATIONAL CHART**



**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2023**

	Child Support	Human Services- Administration	Human Services- Economic Support	Human Services- Health Services
Central Service Departments				
Building Depreciation	\$ 42,235	\$ 90,910	\$ 58,035	\$ 40,008
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	291	157	650	1,265
Audit & Consulting Services	1,245	2,665	3,489	12,434
Building & Facilities Management	4,488	10,605	8,243	5,196
County Executive	12,847	50,315	717	1,693
Finance Department	22,692	2,417	32,611	73,751
Printing & Mail Services	20,316	13,115	809	1,316
Data Performance & Analytics	10,295	(32,360)	27,964	42,792
Human Resources	25,421	16,126	55,861	115,468
Information Technology	99,359	220,290	253,388	487,285
County Treasurer	356	651	195	1,525
Corporation Counsel	74,458	17,670	11,611	93,534
Office of Diversity	1,668	1,330	3,572	8,434
Central Courts	360,758	-	-	-
Sheriff's Office	70,867	30,229	18,892	13,157
Total Allocated Costs	\$ 747,297	\$ 424,120	\$ 476,036	\$ 897,857
Rollforward Adjustment	184,588	(233,426)	(33,233)	29,848
Adjustment to Rollforward ^{1 2}	(6,831)	15,080	(3,572)	(8,434)
Total Proposed Costs	\$ 925,053	\$ 205,773	\$ 439,232	\$ 919,272

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2021.

² Adjustment to Rollforward due to correct misallocation of Information Technology costs for Child Support and Human Services-Admin in FY2021.

**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2023**

	Human Services- Workforce Solutions	Human Services- Youth and Family	Human Services- Aging	Human Services- Detention Center
Central Service Departments				
Building Depreciation	\$ 21,054	\$ 57,675	\$ -	\$ 105,296
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	43	671	128	480
Audit & Consulting Services	1,307	12,312	3,452	2,151
Building & Facilities Management	2,930	8,456	-	11,189
County Executive	83	927	510	497
Finance Department	4,645	89,424	6,798	23,628
Printing & Mail Services	1,443	4,672	6,264	196
Data Performance & Analytics	35,656	64,535	11,486	3,385
Human Resources	4,460	62,051	19,020	40,238
Information Technology	145,864	373,904	234,963	75,416
County Treasurer	345	519	1,558	248
Corporation Counsel	7,317	75,519	56,956	5,170
Office of Diversity	412	4,616	2,538	2,473
Central Courts	-	-	-	-
Sheriff's Office	6,870	18,702	-	35,313
Total Allocated Costs	\$ 232,429	\$ 773,984	\$ 343,673	\$ 305,681
Rollforward Adjustment	29,606	74,920	(42,950)	7,868
Adjustment to Rollforward ^{1 2}	(412)	(4,616)	(2,538)	(2,473)
Total Proposed Costs	\$ 261,623	\$ 844,288	\$ 298,185	\$ 311,076

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2021.

² Adjustment to Rollforward due to correct misallocation of Information Technology costs for Child Support and Human Services-Admin in FY2021.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2023**

	Racine County			
	Public Health	Communications	Jail	Jail Alternatives
Central Service Departments				
Building Depreciation	\$ -	\$ -	\$ 600,463	\$ 2,115
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	361	565	112,020	401
Audit & Consulting Services	4,012	1,963	4,660	1,256
Building & Facilities Management	-	95,796	1,079,230	3,801
County Executive	374	25,609	1,616	88
Finance Department	34,293	27,351	79,518	10,844
Printing & Mail Services	3,232	(47)	125	902
Data Performance & Analytics	2,550	6,391	11,021	602
Human Resources	30,429	47,520	113,271	2,738
Information Technology	-	89,374	324,513	25,962
County Treasurer	1,519	228	990	540
Corporation Counsel	5,023	3,793	29,178	-
Office of Diversity	1,863	2,913	8,051	440
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	10,563
Total Allocated Costs	\$ 83,656	\$ 301,454	\$ 2,364,659	\$ 60,253
Rollforward Adjustment	-	14,686	(348,047)	9,992
Adjustment to Rollforward ^{1 2}	(1,863)	(2,913)	(8,051)	(440)
Total Proposed Costs	\$ 81,793	\$ 313,228	\$ 2,008,561	\$ 69,805

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2021.

² Adjustment to Rollforward due to correct misallocation of Information Technology costs for Child Support and Human Services-Admin in FY2021.

**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2023**

	Register of Deeds	County Clerk	District Attorney	Victim Witness
Central Service Departments				
Building Depreciation	\$ 14,718	\$ 4,243	\$ 14,876	\$ 8,237
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	4,276	1,252	4,401	2,407
Audit & Consulting Services	1,411	917	989	270
Building & Facilities Management	106,485	30,695	107,631	59,594
County Executive	113	47	177	66
Finance Department	8,447	6,708	16,955	4,264
Printing & Mail Services	1,518	5,185	1,539	1,831
Data Performance & Analytics	26,627	1,922	13,078	451
Human Resources	8,047	3,864	14,438	5,372
Information Technology	47,309	17,910	10,486	1,242
County Treasurer	4,908	2,743	401	22
Corporation Counsel	9,191	23,121	-	-
Office of Diversity	563	234	879	330
Central Courts	-	-	-	-
Sheriff's Office	113,335	32,670	114,555	63,428
Total Allocated Costs	\$ 346,948	\$ 131,510	\$ 300,404	\$ 147,515
Rollforward Adjustment	39,996	(10,735)	41,541	9,065
Adjustment to Rollforward ^{1 2}	(563)	(234)	(879)	(330)
Total Proposed Costs	\$ 386,380	\$ 120,541	\$ 341,066	\$ 156,249

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2021.

² Adjustment to Rollforward due to correct misallocation of Information Technology costs for Child Support and Human Services-Admin in FY2021.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2023**

	Victim Advocate	Emergency Management	Planning & Development Services	Harbor / Marina
Central Service Departments				
Building Depreciation	\$ 594	\$ 7,691	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	187	1,440	69	-
Audit & Consulting Services	94	209	1,074	1,269
Building & Facilities Management	4,295	13,998	-	-
County Executive	19	22	37,620	-
Finance Department	1,073	2,774	(15,809)	15,486
Printing & Mail Services	783	(15)	1,723	(4)
Data Performance & Analytics	128	29,211	576	-
Human Resources	1,501	1,789	6,146	-
Information Technology	-	62,347	32,158	20,669
County Treasurer	22	6	3,200	11
Corporation Counsel	-	11,725	(12,702)	13,877
Office of Diversity	93	110	420	-
Central Courts	-	-	-	-
Sheriff's Office	4,571	38,412	-	-
Total Allocated Costs	\$ 13,360	\$ 169,718	\$ 54,476	\$ 51,309
Rollforward Adjustment	(2,188)	68,932	(42,770)	487
Adjustment to Rollforward ^{1 2}	(93)	(110)	(420)	-
Total Proposed Costs	\$ 11,079	\$ 238,540	\$ 11,285	\$ 51,796

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2021.

² Adjustment to Rollforward due to correct misallocation of Information Technology costs for Child Support and Human Services-Admin in FY2021.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2023**

	UW Extension	Parks	Pritchard Park	Golf Courses
Central Service Departments				
Building Depreciation	\$ 5,104	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	-	154	-	-
Audit & Consulting Services	228	3,767	1,798	165
Building & Facilities Management	6,764	-	13,426	-
County Executive	55	269	-	-
Finance Department	3,516	17,833	12,854	1,105
Printing & Mail Services	668	(1)	(1)	-
Data Performance & Analytics	376	46,297	-	-
Human Resources	1,282	15,527	1,105	-
Information Technology	41,790	14,586	26,752	-
County Treasurer	72	7,484	1,987	145
Corporation Counsel	-	29,367	1,896	-
Office of Diversity	275	1,339	-	-
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	-
Total Allocated Costs	\$ 60,131	\$ 136,622	\$ 59,817	\$ 1,415
Rollforward Adjustment	8,428	73,090	52,027	(261)
Adjustment to Rollforward ^{1 2}	(275)	(1,339)	-	-
Total Proposed Costs	\$ 68,284	\$ 208,373	\$ 111,844	\$ 1,153

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2021.

² Adjustment to Rollforward due to correct misallocation of Information Technology costs for Child Support and Human Services-Admin in FY2021.

**SUMMARY OF ALLOCATED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2023**

	Highway	Land Conservation	Prairie Lakes Library System	Veterans Service
Central Service Departments				
Building Depreciation	\$ -	\$ -	\$ -	\$ 2,020
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	779	32	-	32
Audit & Consulting Services	18,412	576	3	425
Building & Facilities Management	-	-	-	215
County Executive	888	33	-	33
Finance Department	65,336	6,533	3	4,955
Printing & Mail Services	66	519	-	249
Data Performance & Analytics	6,055	1,828	-	226
Human Resources	69,215	2,709	-	2,744
Information Technology	84,709	8,955	-	18,136
County Treasurer	2,231	851	-	22
Corporation Counsel	14,868	-	7,535	2,512
Office of Diversity	4,423	165	-	165
Central Courts	-	-	-	-
Sheriff's Office	-	-	-	677
Total Allocated Costs	\$ 266,983	\$ 22,201	\$ 7,541	\$ 32,409
Rollforward Adjustment	(8,921)	2,304	7,534	273
Adjustment to Rollforward ^{1 2}	(4,423)	(165)	-	(165)
Total Proposed Costs	\$ 253,639	\$ 24,340	\$ 15,075	\$ 32,517

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2021.

² Adjustment to Rollforward due to correct misallocation of Information Technology costs for Child Support and Human Services-Admin in FY2021.

**SUMMARY OF ALLOCATED COSTS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2023**

	Medical Examiner	Courts & Judicial	Other Departments	Total Allocated Costs
Central Service Departments				
Building Depreciation	\$ 2,482	\$ -	\$ 23,542	\$ 1,101,298
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	38	-	6,923	139,021
Audit & Consulting Services	846	-	10,165	93,565
Building & Facilities Management	264	-	185,591	1,758,890
County Executive	39	-	235	134,891
Finance Department	12,792	-	77,718	650,516
Printing & Mail Services	59	-	(222)	66,241
Data Performance & Analytics	4,272	801	1,602	317,766
Human Resources	3,545	-	1,305	671,193
Information Technology	34,804	-	226	2,752,398
County Treasurer	195	-	24,990	57,965
Corporation Counsel	16,662	26,624	97,156	622,062
Office of Diversity	195	-	1,171	48,672
Central Courts	-	2,775,196	-	3,135,954
Sheriff's Office	832	-	181,286	754,360
Total Allocated Costs	\$ 77,023	\$ 2,802,621	\$ 611,688	\$ 12,304,791
Rollforward Adjustment	24,927	(77,366)	56,441	(63,344)
Adjustment to Rollforward ^{1 2}	(195)	-	(1,171)	(37,425)
Total Proposed Costs	\$ 101,756	\$ 2,725,255	\$ 666,959	\$ 12,204,022

¹ Adjustment to Rollforward due to new Office of Diversity and its impact on the Rollforward when compared to FY2021.

² Adjustment to Rollforward due to correct misallocation of Information Technology costs for Child Support and Human Services-Admin in FY2021.

**SCHEDULE OF FIXED COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2023**

Grantee Department	Final Costs 2023	Fixed Costs 2021	Rollforward	Adjustments	Actual Costs with Rollforward
Child Support	\$ 747,297	\$ 562,709	\$ 184,588	\$ (6,831)	\$ 925,053
Human Services-Administration	424,120	657,546	(233,426)	15,080	205,773
Human Services-Economic Support	476,036	509,269	(33,233)	(3,572)	439,232
Human Services-Health Services	897,857	868,009	29,848	(8,434)	919,272
Human Services-Workforce Solutions	232,429	202,823	29,606	(412)	261,623
Human Services-Youth and Family	773,984	699,064	74,920	(4,616)	844,288
Human Services-Aging	343,673	386,623	(42,950)	(2,538)	298,185
Human Services-Detention Center	305,681	297,813	7,868	(2,473)	311,076
Racine County Public Health	83,656	-	-	(1,863)	81,793
Communications	301,454	286,768	14,686	(2,913)	313,228
Jail	2,364,659	2,712,706	(348,047)	(8,051)	2,008,561
Jail Alternatives	60,253	50,261	9,992	(440)	69,805
Register of Deeds	346,948	306,952	39,996	(563)	386,380
County Clerk	131,510	142,245	(10,735)	(234)	120,541
District Attorney	300,404	258,863	41,541	(879)	341,066
Victim Witness	147,515	138,450	9,065	(330)	156,249
Victim Advocate	13,360	15,548	(2,188)	(93)	11,079
Emergency Management	169,718	100,786	68,932	(110)	238,540
Planning & Development Services	54,476	97,246	(42,770)	(420)	11,285
Harbor / Marina	51,309	50,822	487	-	51,796
UW Extension	60,131	51,703	8,428	(275)	68,284
Parks	136,622	63,532	73,090	(1,339)	208,373
Pritchard Park	59,817	7,790	52,027	-	111,844
Golf Courses	1,415	1,676	(261)	-	1,153
Highway	266,983	275,904	(8,921)	(4,423)	253,639
Land Conservation	22,201	19,897	2,304	(165)	24,340
Prairie Lakes Library System	7,541	7	7,534	-	15,075
Veterans Service	32,409	32,136	273	(165)	32,517
Medical Examiner	77,023	52,096	24,927	(195)	101,756
Courts & Judicial	2,802,621	2,879,987	(77,366)	-	2,725,255
Other Departments	611,688	555,247	56,441	(1,171)	666,959
Total	\$ 12,304,791	\$ 12,284,478	\$ (63,344)	\$ (37,425)	\$ 12,204,022

**SCHEDULE OF DEPARTMENTAL COSTS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2023**

<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	\$ -	\$ 1,456,444	\$ -	\$ -	\$ 1,456,444
Equipment Depreciation	-	1,066,715	-	-	1,066,715
Insurance & Employee Activity	202,141	9,595	-	-	211,736
Audit & Consulting Services	-	130,316	-	-	130,316
Building & Facilities Management	3,528,950	24,900	(647,653)	-	2,906,197
County Executive	794,002	(83,882)	(472,779)	-	237,341
Finance Department	1,360,605	(426,050)	-	-	934,554
Printing & Mail Services	492,201	(405,994)	(12,326)	-	73,881
Data Performance & Analytics	471,686	-	-	(96,672)	375,014
Human Resources	708,776	-	-	-	708,776
Information Technology	2,437,988	1,281,428	(765,370)	(11,615)	2,942,431
County Treasurer	546,853	(84,000)	(407,686)	-	55,167
Corporation Counsel	761,886	42,762	-	(93,420)	711,228
Office of Diversity	99,751	-	(46,530)	-	53,221
Central Courts	5,524,802	33,239	(4,947,265)	(532,224)	78,552
Sheriff's Office	24,789,432	1,463,128	(23,454,054)	(323,253)	2,475,254
less unallocated Incoming costs					(2,112,036)
Total	\$ 41,719,074	\$ 4,508,600	\$ (30,753,663)	\$ (1,057,183)	\$ 12,304,791

**SCHEDULE OF ALLOCATION BASIS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2023**

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 2023	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 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 2023	Finance Department Records & Reports
	Cost Allocation Plan	Central Service Functions Analyzed During Preparation of FY2022 Indirect Cost Allocation Plan	FY2022 Central Services Cost Allocation Plan Prepared During 2023
5	Building & Facilities Management		
	Courthouse	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Maintenance and Finance Departments
	Law Enforcement Center	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Maintenance and Finance Departments
	Racine County Services Center (RCDKSC)	Usable Square Footage by Benefiting Department	Square Footage Measurements Provided by Facilities Maintenance and Finance Departments
	Western Racine County Service Center (WRCS)	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 2023**

Department Number	Departmental Function	Allocation Base	Allocation Source
	Other Buildings	Direct Allocation to Benefiting Department	County Financial and Facilities Records and Reports & Completed Personnel Activity 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 FY2023	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 2023 with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Parks, and Highway	County Financial Records and Reports
	Payroll	Payroll Disbursements During 2023 with Reduced Weighting Applied at 35% for Highway and Parks	Finance Department Records and Reports
	Purchasing	Purchase Orders by Department During 2023	County Financial Records & Reports
	Audit	Total Payroll and Accounting Transactions Processed by Department During 2023	Finance Department Records and Reports
	Receipts	Number of General Receipts Processed by Department During 2023	Financial Department Records and Reports
	Copier Pool Support	Copy Charges by Department During 2023	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	Phone Charges by Department During 2023	County Financial Records and Reports
8	Printing & Mail Services		
	Printing Services	Printing Charges by Department During 2023	County Financial Records and Reports
	Postage/Mail	Postage Charges by Department During 2023	County Financial Records and Reports

**SCHEDULE OF ALLOCATION BASIS
RACINE COUNTY, WISCONSIN
FISCAL YEAR 2023**

Department Number	Departmental Function	Allocation Base	Allocation Source
9	Data Performance & Analytics		
	Departmental Specific	Time/Effort Analysis by Benefiting Department for 2023	Data & Performance Analytics Staff
	County-wide Projects	Number of FTE, Including County Board and Contracted Employees	County Financial and Human Resources Records
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 2023	County Financial Records and Reports
	Department Specific	Direct Allocation to Benefiting Department(s)	County Financial Records and Reports
11	Information Technology		
	Computer Operations	Number of PC Devices by Department	IS Department Inventory
	Child Support and Human Services	Direct Allocation to Benefiting Department During 2023	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 2023	County Financial Records and Reports
	General Government	Unallocated	
13	Corporation Counsel		
	Departmental Support	Time and Effort by Benefiting Department During 2023	Analysis Provided by Corporation Counsel Staff and Monthly Child Support Expenditure Reports
14	Office of Diversity		
	Internal Diversity Efforts	Number of FTE, Including County Board and Contracted Employees	County Financial and Human Resources Records
	External Diversity Efforts	Unallocated	
15	Central Courts		
	Child Support	Direct Allocation to Benefiting Department	Financial Records/Reports and Child Support Expenditure Reports/Workpapers

**SCHEDULE OF ALLOCATION BASIS
 RACINE COUNTY, WISCONSIN
 FISCAL YEAR 2023**

Department Number	Departmental Function	Allocation Base	Allocation Source
	Central Courts Support	Direct Allocation to Benefiting Department	Financial Records and Reports
16	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 2023**

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 \$175,169.12 was recorded for 2023 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 \$629,251.15 was recorded for 2023 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 \$393,297.55 was recorded for 2023 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 \$9,642.75 for 2023 and is allocated to departments based on square footage of occupied space.

**DEPARTMENT 1 continued
FISCAL 2023**

RACINE COUNTY, WISCONSIN

BUILDING DEPRECIATION

NATURE AND EXTENT OF SERVICES

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 2023**

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

Department: Building Depreciation

Functions:	Total	Courthouse	Law Enforcement Center	Racine County Services Center (RCDKSC)
Cost Adjustments:				
Building Depreciation	\$ 1,207,360.57	\$ 175,169.12	\$ 629,251.15	\$ 393,297.55
Interest Expense	249,083.62	17,975.75	209,387.57	20,533.12
Total Cost Adjustments	\$ 1,456,444.19	\$ 193,144.87	\$ 838,638.72	\$ 413,830.67
Incoming Costs				
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 1,456,444.19	\$ 193,144.87	\$ 838,638.72	\$ 413,830.67
2nd Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	546.12	72.42	314.46	155.17
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	546.12	72.42	314.46	155.17
Total 2nd Tier Allocation	\$ 546.12	\$ 72.42	\$ 314.46	\$ 155.17
Unallocated	-	-	-	-

DEPARTMENT 1
FISCAL 2023

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions:	Total	Courthouse	Law Enforcement Center	Racine County Services Center (RCDKSC)
Total Incoming Costs	546.12	72.42	314.46	155.17
Total Allocated Cost	\$ 1,456,990.31	\$ 193,217.29	\$ 838,953.18	\$ 413,985.84

DEPARTMENT 1
FISCAL 2023

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions: Western Racine
County Service
Center (WRCSC)

Cost Adjustments:

Building Depreciation	\$	9,642.75
Interest Expense		1,187.18

Total Cost Adjustments	\$	10,829.93
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Incoming Costs

Total 1st Allocation	-
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Unallocated	-
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Total 1st Tier Allocation	\$	10,829.93
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2nd Allocation

Building Depreciation	-
Equipment Depreciation	-
Insurance & Employee Activity	-
Audit & Consulting Services	4.06
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	4.06
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Total 2nd Tier Allocation	\$	4.06
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Unallocated	-
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DEPARTMENT 1
FISCAL 2023

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Building Depreciation

Functions: Western Racine
County Service
Center (WRCSC)

Total Incoming Costs	4.06
Total Allocated Cost	<u><u>\$ 10,833.99</u></u>

**DEPARTMENT 1
FISCAL 2023**

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

**Department: Building Depreciation
Function: Courthouse**

Total 1st Tier Allocation	\$ 193,144.87
Total 2nd Tier Allocation	<u>72.42</u>
Total Allocated Cost	\$ 193,217.29

	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%	3,389.49	-	3,389.49	1.27	3,390.76
County Executive	345.03	0.45%	860.22	-	860.22	0.32	860.54
Finance Department	3,147.50	4.06%	7,847.31	-	7,847.31	2.94	7,850.26
Printing & Mail Services	1,246.50	1.61%	3,107.76	-	3,107.76	1.17	3,108.93
Data Performance & Analytics	353.88	0.46%	882.28	-	882.28	0.33	882.61
Human Resources	1,422.25	1.84%	3,545.94	-	3,545.94	1.33	3,547.27
Information Technology	6,035.50	7.79%	15,047.64	-	15,047.64	5.64	15,053.29
County Treasurer	1,302.50	1.68%	3,247.38	-	3,247.38	1.22	3,248.60
Corporation Counsel	628.13	0.81%	1,566.04	-	1,566.04	0.59	1,566.63
Office of Diversity	88.47	0.11%	220.57	-	220.57	0.08	220.65
Central Courts	34,993.75	45.17%	87,246.04	-	87,246.04	32.71	87,278.75
Register of Deeds	5,901.00	7.62%	14,712.31	-	14,712.31	5.52	14,717.83
County Clerk	1,701.00	2.20%	4,240.91	-	4,240.91	1.59	4,242.50
District Attorney	5,964.50	7.70%	14,870.63	-	14,870.63	5.58	14,876.20
Victim Witness	3,302.50	4.26%	8,233.76	-	8,233.76	3.09	8,236.84
Victim Advocate	238.00	0.31%	593.38	-	593.38	0.22	593.60
Other Departments	9,439.00	12.18%	23,533.21	-	23,533.21	8.82	23,542.04
Total	77,469.00	100.00%	\$ 193,144.87	\$ -	\$ 193,144.87	\$ 72.42	\$ 193,217.29

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2023**

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

Department: Building Depreciation
Function: Law Enforcement Center

Total 1st Tier Allocation	\$ 838,638.72
Total 2nd Tier Allocation	<u>314.46</u>
Total Allocated Cost	\$ 838,953.18

	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%	167,381.45	-	167,381.45	62.76	167,444.22
Sheriff's Office	15,925.00	7.30%	61,216.81	-	61,216.81	22.95	61,239.77
Jail	156,146.50	71.57%	600,238.07	-	600,238.07	225.07	600,463.14
Jail Alternatives	550.00	0.25%	2,114.24	-	2,114.24	0.79	2,115.03
Emergency Management	2,000.00	0.92%	7,688.14	-	7,688.14	2.88	7,691.02
Total	218,164.27	100.00%	\$ 838,638.72	\$ -	\$ 838,638.72	\$ 314.46	\$ 838,953.18

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ 413,830.67
Total 2nd Tier Allocation	<u>155.17</u>
Total Allocated Cost	\$ 413,985.84

	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%	42,219.58	-	42,219.58	15.83	42,235.41
Human Services-Administration	19,905.00	21.773%	90,101.94	-	90,101.94	33.79	90,135.72
Human Services-Economic Support	12,440.00	13.607%	56,310.88	-	56,310.88	21.11	56,332.00
Human Services-Health Services	8,664.00	9.477%	39,218.45	-	39,218.45	14.71	39,233.15
Human Services-Workforce Solutions	4,524.00	4.948%	20,478.33	-	20,478.33	7.68	20,486.01
Human Services-Youth and Family	12,315.00	13.470%	55,745.06	-	55,745.06	20.90	55,765.96
Human Services-Detention Center	23,253.00	25.435%	105,256.99	-	105,256.99	39.47	105,296.46
Veterans Service	446.00	0.488%	2,018.86	-	2,018.86	0.76	2,019.62
Medical Examiner	548.00	0.599%	2,480.58	-	2,480.58	0.93	2,481.51
Total	91,422.00	100.00%	\$ 413,830.67	\$ -	\$ 413,830.67	\$ 155.17	\$ 413,985.84

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ 10,829.93
Total 2nd Tier Allocation	<u>4.06</u>
Total Allocated Cost	\$ 10,833.99

	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%	774.38	-	774.38	0.29	774.68
Human Services-Economic Support	743.00	15.718%	1,702.27	-	1,702.27	0.64	1,702.91
Human Services-Health Services	338.00	7.150%	774.38	-	774.38	0.29	774.68
Human Services-Workforce Solutions	248.00	5.246%	568.19	-	568.19	0.21	568.40
Human Services-Youth and Family	833.00	17.622%	1,908.47	-	1,908.47	0.72	1,909.18
UW Extension	2,227.00	47.112%	5,102.23	-	5,102.23	1.91	5,104.15
Total	4,727.00	100.00%	\$ 10,829.93	\$ -	\$ 10,829.93	\$ 4.06	\$ 10,833.99

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 1
FISCAL 2023**

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

Department: Building Depreciation

Grantee Department	Total	Courthouse	Law Enforcement Center
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Insurance & Employee Activity	-	-	-
Audit & Consulting Services	-	-	-
Building & Facilities Management	3,390.76	3,390.76	-
County Executive	860.54	860.54	-
Finance Department	7,850.26	7,850.26	-
Printing & Mail Services	3,108.93	3,108.93	-
Data Performance & Analytics	882.61	882.61	-
Human Resources	3,547.27	3,547.27	-
Information Technology	15,053.29	15,053.29	-
County Treasurer	3,248.60	3,248.60	-
Corporation Counsel	1,566.63	1,566.63	-
Office of Diversity	220.65	220.65	-
Central Courts	254,722.97	87,278.75	167,444.22
Sheriff's Office	61,239.77	-	61,239.77
Child Support	42,235.41	-	-
Human Services-Administration	90,910.40	-	-
Human Services-Economic Support	58,034.91	-	-
Human Services-Health Services	40,007.83	-	-
Human Services-Workforce Solutions	21,054.41	-	-
Human Services-Youth and Family	57,675.14	-	-
Human Services-Aging	-	-	-
Human Services-Detention Center	105,296.46	-	-
Racine County Public Health	-	-	-
Communications	-	-	-
Jail	600,463.14	-	600,463.14
Jail Alternatives	2,115.03	-	2,115.03
Register of Deeds	14,717.83	14,717.83	-
County Clerk	4,242.50	4,242.50	-
District Attorney	14,876.20	14,876.20	-
Victim Witness	8,236.84	8,236.84	-
Victim Advocate	593.60	593.60	-

DEPARTMENT 1
FISCAL 2023

RACINE COUNTY, WISCONSIN
BUILDING DEPRECIATION
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Building Depreciation

Grantee Department	Total	Law Enforcement	
		Courthouse	Center
Emergency Management	7,691.02	-	7,691.02
Planning & Development Services	-	-	-
Harbor / Marina	-	-	-
UW Extension	5,104.15	-	-
Parks	-	-	-
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	-	-	-
Land Conservation	-	-	-
Prairie Lakes Library System	-	-	-
Veterans Service	2,019.62	-	-
Medical Examiner	2,019.62	-	-
Courts & Judicial	2,481.51	-	-
Other Departments	-	-	-
Total	\$ 1,435,467.89	\$ 169,675.26	\$ 838,953.18

DEPARTMENT 1
FISCAL 2023

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	42,235.41	-
Human Services-Administration	90,135.72	774.68
Human Services-Economic Support	56,332.00	1,702.91
Human Services-Health Services	39,233.15	774.68
Human Services-Workforce Solutions	20,486.01	568.40
Human Services-Youth and Family	55,765.96	1,909.18
Human Services-Aging	-	-
Human Services-Detention Center	105,296.46	-
Racine County Public Health	-	-
Communications	-	-
Jail	-	-
Jail Alternatives	-	-
Register of Deeds	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-

DEPARTMENT 1
FISCAL 2023

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	-	5,104.15
Parks	-	-
Pritchard Park	-	-
Golf Courses	-	-
Highway	-	-
Land Conservation	-	-
Prairie Lakes Library System	-	-
Veterans Service	2,019.62	-
Medical Examiner	2,019.62	-
Courts & Judicial	2,481.51	-
Other Departments	-	-
Total	\$ 416,005.46	\$ 10,833.99

**DEPARTMENT 2
FISCAL 2023**

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 annually by an outside auditing firm.

A total of \$1,041,545.31 was recorded as 2023 depreciation expense for the Central Services Departments. Associated costs have been allocated to benefiting departments.

Additionally, the County has issued 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 2023

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	Total	Equipment Depreciation
Cost Adjustments:		
Equipment Use Charge	\$ 1,041,545.31	\$ 1,041,545.31
Interest Expense	25,169.31	25,169.31
Total Cost Adjustments	\$ 1,066,714.62	\$ 1,066,714.62
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Total 1st Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 1,066,714.62	\$ 1,066,714.62
2nd Allocation		
Equipment Depreciation	-	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	116.50	116.50
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	-	-

DEPARTMENT 2
FISCAL 2023

RACINE COUNTY, WISCONSIN
EQUIPMENT DEPRECIATION
DEPARTMENTAL COSTS BY FUNCTION

Department: Equipment Depreciation

Functions:	<u>Total</u>	<u>Equipment Depreciation</u>
Total 2nd Allocation	116.50	116.50
Total 2nd Tier Allocation	\$ 116.50	\$ 116.50
Unallocated	-	-
Total Incoming Costs	116.50	116.50
Total Allocated Cost	<u>\$ 1,066,831.12</u>	<u>\$ 1,066,831.12</u>

**DEPARTMENT 2
FISCAL 2023**

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

Department: Equipment Depreciation
Function: Equipment Depreciation

Total 1st Tier Allocation \$ 1,066,714.62
Total 2nd Tier Allocation 116.50

Total Allocated Cost \$ 1,066,831.12

	Allocated		Gross Allocation	Direct Billed	1st Tier	2nd Tier	Total Allocated
	Allocation Units	Percentage			Allocation	Allocation	
Grantee Department							
Building & Facilities Management	110,405.12	10.35%	110,405.12	-	110,405.12	12.06	110,417.18
Printing & Mail Services	8,202.45	0.77%	8,202.45	-	8,202.45	0.90	8,203.35
Information Technology	196,346.76	18.41%	196,346.76	-	196,346.76	21.44	196,368.20
Central Courts	34,783.84	3.26%	34,783.84	-	34,783.84	3.80	34,787.64
Sheriff's Office	716,976.45	67.21%	716,976.45	-	716,976.45	78.31	717,054.76
Total	1,066,714.62	100.00%	\$ 1,066,714.62	\$ -	\$ 1,066,714.62	\$ 116.50	\$ 1,066,831.12

Allocation Basis: Equipment Depreciation and Interest Expense by Department in 2023

Allocation Source: County Financial Records and Reports

DEPARTMENT 2
FISCAL 2023

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	110,417.18	110,417.18
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	8,203.35	8,203.35
Data Performance & Analytics	-	-
Human Resources	-	-
Information Technology	196,368.20	196,368.20
County Treasurer	-	-
Office of Diversity	-	-
Corporation Counsel	-	-
Central Courts	34,787.64	34,787.64
Sheriff's Office	717,054.76	717,054.76
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	-	-
Racine County Public Health	-	-
Communications	-	-
Jail	-	-
Jail Alternatives	-	-
Register of Deeds	-	-
County Clerk	-	-
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	-	-

DEPARTMENT 2
FISCAL 2023

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	-	-
Prairie Lakes Library System	-	-
Veterans Service	-	-
Medical Examiner	-	-
Courts & Judicial	-	-
Other Departments	-	-
Total	\$ 1,066,831.12	\$ 1,066,831.12

**DEPARTMENT 3
FISCAL 2023**

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 2023.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 3
FISCAL 2023

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

Department: Insurance & Employee Activity

Functions:	Total	General & Administrative	Fire & Extended Insurance	Employee Activity
Expenditures:				
Insurance - Employee	\$ -	\$ -	\$ -	\$ -
Insurance - Fire & Extended	202,141.42	-	202,141.42	-
Total Expenditures	\$ 202,141.42	\$ -	\$ 202,141.42	\$ -
Cost Adjustments:				
Employee Activity Fees	(7,579.00)	-	-	(7,579.00)
Vending Machine Revenue	(5,734.36)	-	-	(5,734.36)
Donations	(8,830.00)	-	-	(8,830.00)
Employee Activity Expenses	31,738.05	-	-	31,738.05
Total Cost Adjustments	\$ 9,594.69	\$ -	\$ -	\$ 9,594.69
Disallowed / Capitalized	-	-	-	-
General & Administrative Allocation	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 211,736.11	\$ -	\$ 202,141.42	\$ 9,594.69
2nd Allocation				
Insurance & Employee Activity	25.12	-	21.71	3.41
Audit & Consulting Services	719.36	-	621.74	97.62
Building & Facilities Management	-	-	-	-

DEPARTMENT 3
FISCAL 2023

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

Department: Insurance & Employee Activity

Functions:	Total	General & Administrative	Fire & Extended Insurance	Employee Activity
County Executive	27.49		23.76	3.73
Finance Department	4,949.82		4,278.12	671.70
Printing & Mail Services	-		-	-
Data Performance & Analytics	178.09		153.92	24.17
Human Resources	2,005.66		1,733.48	272.17
Information Technology	-		-	-
County Treasurer	707.24		611.27	95.97
Corporation Counsel	-		-	-
Office of Diversity	141.87		122.62	19.25
Central Courts	-		-	-
Sheriff's Office	-		-	-
Building Depreciation	-		-	-
Equipment Depreciation	-		-	-
Total 2nd Allocation	8,754.64	-	7,566.62	1,188.03
Total 2nd Tier Allocation	\$ 8,754.64	\$ -	\$ 7,566.62	\$ 1,188.03
Unallocated	-	-	-	-
Total Incoming Costs	8,754.64	-	7,566.62	1,188.03
Total Allocated Cost	\$ 220,490.75	\$ -	\$ 209,708.04	\$ 10,782.72

**DEPARTMENT 3
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ 202,141.42
Total 2nd Tier Allocation	7,566.62
Total Allocated Cost	\$ 209,708.04

	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%	929.57	-	929.57	34.80	964.36
County Executive	345.03	0.12%	235.92	-	235.92	8.83	244.75
Finance Department	3,147.50	1.06%	2,152.13	-	2,152.13	80.56	2,232.69
Printing & Mail Services	1,246.50	0.42%	852.30	-	852.30	31.90	884.21
Data Performance & Analytics	353.88	0.12%	241.97	-	241.97	9.06	251.03
Human Resources	1,422.25	0.48%	972.47	-	972.47	36.40	1,008.88
Information Technology	6,035.50	2.04%	4,126.82	-	4,126.82	154.48	4,281.29
County Treasurer	1,302.50	0.44%	890.59	-	890.59	33.34	923.93
Corporation Counsel	628.13	0.21%	429.49	-	429.49	16.08	445.57
Office of Diversity	88.47	0.03%	60.49	-	60.49	2.26	62.76
Central Courts	78,536.52	26.57%	53,699.92	-	53,699.92	2,010.11	55,710.03
Sheriff's Office	15,925.00	5.39%	10,888.84	-	10,888.84	407.59	11,296.43
Jail	156,146.50	52.82%	106,766.31	-	106,766.31	3,996.51	110,762.82
Jail Alternatives	550.00	0.19%	376.07	-	376.07	14.08	390.14
Register of Deeds	5,901.00	2.00%	4,034.85	-	4,034.85	151.03	4,185.89
County Clerk	1,701.00	0.58%	1,163.07	-	1,163.07	43.54	1,206.61
District Attorney	5,964.50	2.02%	4,078.27	-	4,078.27	152.66	4,230.93
Victim Witness	3,302.50	1.12%	2,258.11	-	2,258.11	84.53	2,342.63
Victim Advocate	238.00	0.08%	162.73	-	162.73	6.09	168.83
Emergency Management	2,000.00	0.68%	1,367.51	-	1,367.51	51.19	1,418.70
Other Departments	9,439.00	3.19%	6,453.99	-	6,453.99	241.59	6,695.57
Total	295,633.28	100.00%	\$ 202,141.42	\$ -	\$ 202,141.42	\$ 7,566.62	\$ 209,708.04

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 2023**

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

Department: Insurance & Employee Activity
Function: Employee Activity

Total 1st Tier Allocation	\$ 9,594.69
Total 2nd Tier Allocation	1,188.03
Total Allocated Cost	\$ 10,782.72

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	2.6500	0.26%	25.12	-	25.12	-	25.12
Building & Facilities Management	14.0000	1.38%	132.71	-	132.71	16.48	149.18
County Executive	3.9000	0.39%	36.97	-	36.97	4.59	41.56
Finance Department	14.0000	1.38%	132.71	-	132.71	16.48	149.18
Data Performance & Analytics	4.0000	0.40%	37.92	-	37.92	4.71	42.62
Human Resources	5.8000	0.57%	54.98	-	54.98	6.83	61.80
Information Technology	15.0000	1.48%	142.19	-	142.19	17.65	159.84
County Treasurer	5.0000	0.49%	47.40	-	47.40	5.88	53.28
Corporation Counsel	7.1000	0.70%	67.30	-	67.30	8.36	75.66
Office of Diversity	1.0000	0.10%	9.48	-	9.48	1.18	10.66
Central Courts	49.2900	4.87%	467.22	-	467.22	58.00	525.23
Sheriff's Office	175.4900	17.34%	1,663.48	-	1,663.48	206.51	1,869.99
Child Support	27.3500	2.70%	259.25	-	259.25	32.19	291.44
Human Services-Administration	14.7000	1.45%	139.34	-	139.34	17.30	156.64
Human Services-Economic Support	61.0000	6.03%	578.22	-	578.22	71.78	650.01
Human Services-Health Services	118.7000	11.73%	1,125.16	-	1,125.16	139.68	1,264.85
Human Services-Workforce Solutions	4.0000	0.40%	37.92	-	37.92	4.71	42.62
Human Services-Youth and Family	63.0000	6.22%	597.18	-	597.18	74.14	671.32
Human Services-Aging	12.0000	1.19%	113.75	-	113.75	14.12	127.87
Human Services-Detention Center	45.0000	4.45%	426.56	-	426.56	52.96	479.51
Racine County Public Health	33.9000	3.35%	321.34	-	321.34	39.89	361.23
Communications	53.0000	5.24%	502.39	-	502.39	62.37	564.76
Jail	118.0000	11.66%	1,118.53	-	1,118.53	138.86	1,257.39
Jail Alternatives	1.0000	0.10%	9.48	-	9.48	1.18	10.66
Register of Deeds	8.5000	0.84%	80.57	-	80.57	10.00	90.57
County Clerk	4.2500	0.42%	40.29	-	40.29	5.00	45.29
District Attorney	16.0000	1.58%	151.66	-	151.66	18.83	170.49
Victim Witness	6.0000	0.59%	56.87	-	56.87	7.06	63.94
Victim Advocate	1.7000	0.17%	16.11	-	16.11	2.00	18.11
Emergency Management	2.0000	0.20%	18.96	-	18.96	2.35	21.31
Planning & Development Services	6.4500	0.64%	61.14	-	61.14	7.59	68.73
Parks	14.4800	1.43%	137.26	-	137.26	17.04	154.30
Highway	73.1000	7.22%	692.92	-	692.92	86.02	778.94
Land Conservation	3.0000	0.30%	28.44	-	28.44	3.53	31.97
Veterans Service	3.0000	0.30%	28.44	-	28.44	3.53	31.97
Medical Examiner	3.5400	0.35%	33.56	-	33.56	4.17	37.72
Other Departments	21.3000	2.10%	201.90	-	201.90	25.07	226.97
Total	1,012.2000	100.00%	\$ 9,594.69	\$ -	\$ 9,594.69	\$ 1,188.03	\$ 10,782.72

Allocation Basis: Number of FTE, Including County Board

Allocation Source: County Financial and Human Resources Records and Reports



DEPARTMENT 3
FISCAL 2023

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

Department: Insurance & Employee Activity

Grantee Department	Total	Fire & Extended	
		Insurance	Employee Activity
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Insurance & Employee Activity	25.12	-	25.12
Audit & Consulting Services	-	-	-
Building & Facilities Management	1,113.55	964.36	149.18
County Executive	286.31	244.75	41.56
Finance Department	2,381.87	2,232.69	149.18
Printing & Mail Services	884.21	884.21	-
Data Performance & Analytics	293.65	251.03	42.62
Human Resources	1,070.68	1,008.88	61.80
Information Technology	4,441.13	4,281.29	159.84
County Treasurer	977.21	923.93	53.28
Corporation Counsel	521.22	445.57	75.66
Office of Diversity	73.41	62.76	10.66
Central Courts	56,235.26	55,710.03	525.23
Sheriff's Office	13,166.42	11,296.43	1,869.99
Child Support	291.44	-	291.44
Human Services-Administration	156.64	-	156.64
Human Services-Economic Support	650.01	-	650.01
Human Services-Health Services	1,264.85	-	1,264.85
Human Services-Workforce Solutions	42.62	-	42.62
Human Services-Youth and Family	671.32	-	671.32
Human Services-Aging	127.87	-	127.87
Human Services-Detention Center	479.51	-	479.51
Racine County Public Health	361.23	-	361.23
Communications	564.76	-	564.76
Jail	112,020.21	110,762.82	1,257.39
Jail Alternatives	400.80	390.14	10.66
Register of Deeds	4,276.46	4,185.89	90.57
County Clerk	1,251.89	1,206.61	45.29
District Attorney	4,401.42	4,230.93	170.49
Victim Witness	2,406.57	2,342.63	63.94
Victim Advocate	186.94	168.83	18.11
Emergency Management	1,440.02	1,418.70	21.31

DEPARTMENT 3
FISCAL 2023

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

Department: Insurance & Employee Activity

Grantee Department	Total	Fire & Extended	
		Insurance	Employee Activity
Planning & Development Services	68.73	-	68.73
Harbor / Marina	-	-	-
UW Extension	-	-	-
Parks	154.30	-	154.30
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	778.94	-	778.94
Land Conservation	31.97	-	31.97
Prairie Lakes Library System	-	-	-
Veterans Service	31.97	-	31.97
Medical Examiner	37.72	-	37.72
Courts & Judicial	-	-	-
Other Departments	6,922.54	6,695.57	226.97
Total	\$ 220,490.75	\$ 209,708.04	\$ 10,782.72

**DEPARTMENT 4
FISCAL 2023**

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 2023.

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 FY2022 plan that was prepared during 2023.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 4
FISCAL 2023

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	123,191.11	-	123,191.11	-
Total Cost Adjustments	\$ 130,316.11	\$ -	\$ 123,191.11	\$ 7,125.00
General & Administrative Allocation	-	-	-	-
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Total 1st Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 130,316.11	\$ -	\$ 123,191.11	\$ 7,125.00
2nd Allocation				
Insurance & Employee Activity	-	-	-	-
Audit & Consulting Services	182.04	-	172.09	9.95
Building & Facilities Management	-	-	-	-
County Executive	0.00	-	0.00	0.00
Finance Department	-	-	-	-
Printing & Mail Services	-	-	-	-
Data Performance & Analytics	-	-	-	-
Human Resources	-	-	-	-
Information Technology	-	-	-	-
County Treasurer	-	-	-	-
Corporation Counsel	-	-	-	-
Office of Diversity	-	-	-	-

DEPARTMENT 4
FISCAL 2023

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	182.04	-	172.09	9.95
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 182.04	\$ -	\$ 172.09	\$ 9.95
Total Incoming Costs	182.04	-	172.09	9.95
Total Allocated Cost	\$ 130,498.15	\$ -	\$ 123,363.20	\$ 7,134.95

**DEPARTMENT 4
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ 123,191.11
Total 2nd Tier Allocation	172.09
Total Allocated Cost	\$ 123,363.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	421.00	0.36%	446.31	-	446.31	-	446.31
Building & Facilities Management	2,669.00	2.30%	2,829.43	-	2,829.43	3.97	2,833.40
County Executive	627.00	0.54%	664.69	-	664.69	0.93	665.62
Finance Department	847.00	0.73%	897.91	-	897.91	1.26	899.17
Printing & Mail Services	311.00	0.27%	329.69	-	329.69	0.46	330.16
Data Performance & Analytics	331.00	0.28%	350.90	-	350.90	0.49	351.39
Human Resources	364.00	0.31%	385.88	-	385.88	0.54	386.42
Information Technology	764.00	0.66%	809.92	-	809.92	1.14	811.06
County Treasurer	812.00	0.70%	860.81	-	860.81	1.21	862.02
Corporation Counsel	403.00	0.35%	427.22	-	427.22	0.60	427.82
Office of Diversity	61.00	0.05%	64.67	-	64.67	0.09	64.76
Central Courts	10,257.00	8.83%	10,873.55	-	10,873.55	15.24	10,888.79
Sheriff's Office	10,203.00	8.78%	10,816.30	-	10,816.30	15.16	10,831.46
Child Support	1,173.00	1.01%	1,243.51	-	1,243.51	1.74	1,245.25
Human Services-Administration	2,510.00	2.16%	2,660.88	-	2,660.88	3.73	2,664.61
Human Services-Economic Support	3,286.14	2.83%	3,483.67	-	3,483.67	4.88	3,488.55
Human Services-Health Services	11,713.00	10.08%	12,417.07	-	12,417.07	17.41	12,434.47
Human Services-Workforce Solutions	1,230.86	1.06%	1,304.85	-	1,304.85	1.83	1,306.68
Human Services-Youth and Family	11,597.65	9.98%	12,294.78	-	12,294.78	17.24	12,312.02
Human Services-Aging	3,252.00	2.80%	3,447.48	-	3,447.48	4.83	3,452.31
Human Services-Detention Center	2,026.35	1.74%	2,148.15	-	2,148.15	3.01	2,151.16
Racine County Public Health	3,779.00	3.25%	4,006.15	-	4,006.15	5.62	4,011.77
Communications	1,849.00	1.59%	1,960.14	-	1,960.14	2.75	1,962.89
Jail	4,390.00	3.78%	4,653.88	-	4,653.88	6.52	4,660.41
Jail Alternatives	1,183.00	1.02%	1,254.11	-	1,254.11	1.76	1,255.87
Register of Deeds	1,329.00	1.14%	1,408.89	-	1,408.89	1.98	1,410.86
County Clerk	864.00	0.74%	915.93	-	915.93	1.28	917.22
District Attorney	932.00	0.80%	988.02	-	988.02	1.39	989.41
Victim Witness	254.00	0.22%	269.27	-	269.27	0.38	269.65
Victim Advocate	89.00	0.08%	94.35	-	94.35	0.13	94.48
Emergency Management	197.00	0.17%	208.84	-	208.84	0.29	209.13
Planning & Development Services	1,012.00	0.87%	1,072.83	-	1,072.83	1.50	1,074.34
Harbor / Marina	1,195.00	1.03%	1,266.83	-	1,266.83	1.78	1,268.61
UW Extension	215.00	0.19%	227.92	-	227.92	0.32	228.24
Parks	3,548.00	3.05%	3,761.27	-	3,761.27	5.27	3,766.54
Pritchard Park	1,694.00	1.46%	1,795.83	-	1,795.83	2.52	1,798.34
Golf Courses	155.00	0.13%	164.32	-	164.32	0.23	164.55
Highway	17,344.00	14.93%	18,386.54	-	18,386.54	25.78	18,412.32
Land Conservation	543.00	0.47%	575.64	-	575.64	0.81	576.45



**DEPARTMENT 4
FISCAL 2023**

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

Department: Audit & Consulting Services
Function: General Audit Services

Total 1st Tier Allocation \$ 123,191.11
Total 2nd Tier Allocation 172.09
Total Allocated Cost \$ 123,363.20

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Prairie Lakes Library System	3.00	0.00%	3.18	-	3.18	0.00	3.18
Veterans Service	400.00	0.34%	424.04	-	424.04	0.59	424.64
Medical Examiner	797.00	0.69%	844.91	-	844.91	1.18	846.09
Other Departments	9,575.00	8.24%	10,150.55	-	10,150.55	14.23	10,164.78
Total	116,206.00	100.00%	\$ 123,191.11	\$ -	\$ 123,191.11	\$ 172.09	\$ 123,363.20

Allocation Basis: Total Accounting Transactions Processed by Department During 2023

Allocation Source: Finance Department Records & Reports

**DEPARTMENT 4
FISCAL 2023**

**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	9.95
Total Allocated Cost	\$ 7,134.95

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building Depreciation	6.00	7.66%	546.12	-	546.12	-	546.12
Equipment Depreciation	1.28	1.64%	116.50	-	116.50	-	116.50
Insurance & Employee Activity	3.00	3.83%	273.06	-	273.06	-	273.06
Audit & Consulting Services	2.00	2.55%	182.04	-	182.04	-	182.04
Building & Facilities Management	10.00	12.77%	910.19	-	910.19	1.51	911.70
County Executive	6.00	7.66%	546.12	-	546.12	0.90	547.02
Finance Department	16.00	20.44%	1,456.31	-	1,456.31	2.41	1,458.72
Printing & Mail Services	2.00	2.55%	182.04	-	182.04	0.30	182.34
Data Performance & Analytics	3.75	4.79%	341.32	-	341.32	0.57	341.89
Human Resources	4.50	5.75%	409.59	-	409.59	0.68	410.27
Information Technology	6.00	7.66%	546.12	-	546.12	0.90	547.02
County Treasurer	2.00	2.55%	182.04	-	182.04	0.30	182.34
Corporation Counsel	1.25	1.60%	113.77	-	113.77	0.19	113.96
Office of Diversity	2.50	3.19%	227.55	-	227.55	0.38	227.93
Central Courts	4.00	5.11%	364.08	-	364.08	0.60	364.68
Sheriff's Office	8.00	10.22%	728.16	-	728.16	1.21	729.36
Total	78.28	100.00%	\$ 7,125.00	\$ -	\$ 7,125.00	\$ 9.95	\$ 7,134.95

Allocation Basis: Central Service Functions Analyzed During Preparation of FY2022 Indirect Cost Allocation Plan

Allocation Source: FY2022 Central Services Cost Allocation Plan Prepared During 2023

**DEPARTMENT 4
FISCAL 2023**

**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	\$ 546.12	\$ -	\$ 546.12
Equipment Depreciation	116.50	-	116.50
Insurance & Employee Activity	719.36	446.31	273.06
Audit & Consulting Services	182.04	-	182.04
Building & Facilities Management	3,745.10	2,833.40	911.70
County Executive	1,212.64	665.62	547.02
Finance Department	2,357.90	899.17	1,458.72
Printing & Mail Services	512.50	330.16	182.34
Data Performance & Analytics	693.28	351.39	341.89
Human Resources	796.69	386.42	410.27
Information Technology	1,358.08	811.06	547.02
County Treasurer	1,044.36	862.02	182.34
Corporation Counsel	541.79	427.82	113.96
Office of Diversity	292.68	64.76	227.93
Central Courts	11,253.47	10,888.79	364.68
Sheriff's Office	11,560.83	10,831.46	729.36
Child Support	1,245.25	1,245.25	-
Human Services-Administration	2,664.61	2,664.61	-
Human Services-Economic Support	3,488.55	3,488.55	-
Human Services-Health Services	12,434.47	12,434.47	-
Human Services-Workforce Solutions	1,306.68	1,306.68	-
Human Services-Youth and Family	12,312.02	12,312.02	-
Human Services-Aging	3,452.31	3,452.31	-
Human Services-Detention Center	2,151.16	2,151.16	-
Racine County Public Health	4,011.77	4,011.77	-
Communications	1,962.89	1,962.89	-
Jail	4,660.41	4,660.41	-
Jail Alternatives	1,255.87	1,255.87	-
Register of Deeds	1,410.86	1,410.86	-
County Clerk	917.22	917.22	-
District Attorney	989.41	989.41	-
Victim Witness	269.65	269.65	-
Victim Advocate	94.48	94.48	-
Emergency Management	209.13	209.13	-

DEPARTMENT 4
FISCAL 2023

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	1,074.34	1,074.34	-
Harbor / Marina	1,268.61	1,268.61	-
UW Extension	228.24	228.24	-
Parks	3,766.54	3,766.54	-
Pritchard Park	1,798.34	1,798.34	-
Golf Courses	164.55	164.55	-
Highway	18,412.32	18,412.32	-
Land Conservation	576.45	576.45	-
Prairie Lakes Library System	3.18	3.18	-
Veterans Service	424.64	424.64	-
Medical Examiner	846.09	846.09	-
Courts & Judicial	-	-	-
Other Departments	10,164.78	10,164.78	-
Total	\$ 130,498.15	\$ 123,363.20	\$ 7,134.95

**DEPARTMENT 5
FISCAL 2023**

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 2023**

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

Department: Building & Facilities Management

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Courthouse</u>	<u>Law Enforcement Center</u>
Expenditures:				
Salaries & Wages	\$ 1,055,762.32	\$ 249,159.91	\$ 209,357.67	\$ 406,046.19
Fringe Benefits	361,129.80	85,226.63	71,612.04	138,890.52
Contracted Services	(416,668.53)	-	-	(416,668.53)
C/S Hearing Test	1,586.00	1,586.00	-	-
C/S Alarm Monitoring	502.80	-	-	-
MS - Drug Testing	208.00	-	208.00	-
Temporary Help	52,564.06	-	26,282.03	26,282.03
Fire Protection/Inspection	7,331.10	-	1,870.42	3,612.11
Preventive Repair/Safety	47,206.51	-	15,976.87	26,140.87
Building Repairs	264,487.81	-	60,723.81	129,635.56
Rent	66,516.54	-	-	-
Grounds Maintenance	25,055.25	-	7,031.09	10,515.10
Snow Removal	55,481.79	-	10,112.84	19,508.64
Waste Disposal	27,527.37	-	5,255.18	11,660.85
Janitorial	210,174.34	-	104,973.34	92,636.00
Pest Control	4,206.99	-	1,274.99	1,852.00
Water/Sewage	88,171.24	-	3,731.19	68,995.88
Sanitary Sewer	76,663.05	-	2,336.16	51,983.00
Stormwater	27,727.73	-	1,807.58	4,480.81
Maintenance Agreements	4,436.75	-	-	-
M/C Generator LEC E Wing	1,867.00	-	-	1,867.00
M/C Generator RCDKSC	1,761.00	-	-	-
MC UPS Testing	4,436.75	-	-	4,436.75
Building Automation	280,691.80	-	16,405.69	171,616.78
Building Patrol	10,221.00	-	5,110.50	-
Elevators	84,118.66	-	31,542.07	41,380.32
Telephone	7,548.20	-	7,548.20	-
Public Liability Expense	18,136.16	-	5,348.71	8,508.42
Advertising	63.83	-	63.83	-
Travel/Mileage	9,221.50	-	7,224.96	-
Training	2,627.99	-	2,627.99	-
Office Supplies	884.07	-	884.07	-
Paper	143.80	-	143.80	-
Copy Cost	1,674.76	-	1,674.76	-
Printing	10.81	-	10.81	-
Publications	1,008.00	-	1,008.00	-
Postage	21.97	-	21.97	-

**DEPARTMENT 5
FISCAL 2023**

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

Department: Building & Facilities Management

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Supplies-Janitorial	63,296.76	-	19,553.14	12,540.30
Supplies-Maintenance	12,987.11	-	7,506.55	5,406.69
Uniforms	3,292.97	-	1,888.33	1,154.64
Equipment	5,079.23	-	4,770.99	308.24
Equip - Defibrillators	237.00	237.00	-	-
Equip - ID Badges	2,245.37	2,245.37	-	-
Mat - Defibrillator	666.00	666.00	-	-
Mat - Sharps Cont Replacement	480.08	480.08	-	-
Mat - ID Badges	55.77	55.77	-	-
Natural Gas	267,384.44	-	36,347.26	152,315.30
Electric	753,908.90	-	193,869.05	166,605.12
Electric-Beaumont Tower	8,260.12	-	-	-
Electric-City Tower	6,617.23	-	-	-
Propane	4,484.15	-	-	-
Propane-Beaumont Tower	249.93	-	-	-
Propane-Ives Grove Hut	894.87	-	-	-
Fuel Oil	14,301.84	-	5,259.31	7,500.03
Total Expenditures	\$ 3,528,949.99	\$ 339,656.76	\$ 871,363.20	\$ 1,149,210.62
Cost Adjustments:				
Vandalism Reimbursement	(763.59)	-	-	(763.59)
Rent of County Property	(1,094,849.99)	-	-	-
Vending Machine Revenue	(1,911.45)	(1,911.45)	-	-
Cap Proj - BFM - On Going (33110000)	292,469.48	-	263,900.82	2,655.00
Cap Proj - BFM - Museum (33110100)	4,069.02	-	-	-
Cap Proj - 2023 (23036 & 23B06)	8,910.00	-	-	-
Cap Proj - 2023 (23B04)	14,324.10	-	-	14,324.10
Cap Proj - BFM - CH (33151000)	277,122.59	-	277,122.59	-
Cap Proj - BFM - LEC (33151100)	474,430.83	-	-	474,430.83
Transfer from Sheriff - LEC Capital	51,098.92	-	-	51,098.92
Total Cost Adjustments	\$ 24,899.91	\$ (1,911.45)	\$ 541,023.41	\$ 541,745.26
General & Administrative Allocation	(0.00)	(337,745.31)	87,663.48	170,022.05

**DEPARTMENT 5
FISCAL 2023**

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

Department: Building & Facilities Management

Functions:	Total	General & Administrative	Courthouse	Law Enforcement Center
Disallowed / Capitalized	(647,653.40)	-	(166,638.69)	(458,304.71)
Incoming Costs				
1st Allocation				
Building Depreciation	3,389.49	-	926.06	1,221.35
Equipment Depreciation	110,405.12	89,444.40	-	20,960.72
Insurance & Employee Activity	1,062.27	-	290.23	382.77
Audit & Consulting Services	3,739.63	-	1,021.72	1,347.51
Total 1st Allocation	118,596.51	89,444.40	2,238.01	23,912.35
General & Administrative Allocation	-	(89,444.40)	24,437.57	32,229.86
Total 1st Tier Allocation	\$ 3,024,793.01	\$ -	\$ 1,360,086.97	\$ 1,458,815.43
2nd Allocation				
Building Depreciation	1.27	-	0.35	0.46
Equipment Depreciation	12.06	9.77	-	2.29
Insurance & Employee Activity	51.27	-	14.01	18.47
Audit & Consulting Services	5.47	-	1.50	1.97
Building & Facilities Management	23,868.11	-	6,521.13	8,600.49
County Executive	150.40	-	41.09	54.19
Finance Department	37,605.87	-	10,274.49	13,550.67
Printing & Mail Services	10.80	-	2.95	3.89
Data Performance & Analytics	974.45	-	266.24	351.13
Human Resources	11,293.95	-	3,085.68	4,069.59
Information Technology	25,080.05	-	6,852.25	9,037.19
County Treasurer	101.03	-	27.60	36.41
Corporation Counsel	11,965.50	-	3,269.15	4,311.57
Office of Diversity	776.25	-	212.08	279.71
Central Courts	-	-	-	-
Sheriff's Office	24,248.85	-	6,625.15	8,737.68
Total 2nd Allocation	136,145.34	9.77	37,193.67	49,055.73
General & Administrative Allocation	-	(9.77)	2.67	3.52
Total 2nd Tier Allocation	\$ 136,145.34	\$ -	\$ 37,196.34	\$ 49,059.25

DEPARTMENT 5
FISCAL 2023

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

Department: Building & Facilities Management

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Courthouse</u>	<u>Law Enforcement Center</u>
Total Incoming Costs	254,741.85	-	63,871.92	105,201.46
Total Allocated Cost	<u>\$ 3,160,938.35</u>	<u>\$ -</u>	<u>\$ 1,397,283.31</u>	<u>\$ 1,507,874.68</u>

**DEPARTMENT 5
FISCAL 2023**

**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	\$ 177,051.34	\$ -	\$ 14,147.22
Fringe Benefits	60,561.47	-	4,839.14
Contracted Services	-	-	-
C/S Hearing Test	-	-	-
C/S Alarm Monitoring	-	502.80	-
MS - Drug Testing	-	-	-
Temporary Help	-	-	-
Fire Protection/Inspection	1,541.19	-	307.38
Preventive Repair/Safety	4,922.77	166.00	-
Building Repairs	48,861.34	-	25,267.10
Rent	-	66,516.54	-
Grounds Maintenance	7,509.06	-	-
Snow Removal	25,860.31	-	-
Waste Disposal	5,863.11	1,198.99	3,549.24
Janitorial	-	12,565.00	-
Pest Control	1,080.00	-	-
Water/Sewage	8,962.84	258.42	6,222.91
Sanitary Sewer	22,143.89	-	200.00
Stormwater	16,993.15	-	4,446.19
Maintenance Agreements	4,436.75	-	-
M/C Generator LEC E Wing	-	-	-
M/C Generator RCDKSC	1,761.00	-	-
MC UPS Testing	-	-	-
Building Automation	92,669.33	-	-
Building Patrol	5,110.50	-	-
Elevators	11,196.27	-	-
Telephone	-	-	-
Public Liability Expense	4,279.03	-	-
Advertising	-	-	-
Travel/Mileage	1,204.19	792.35	-
Training	-	-	-
Office Supplies	-	-	-
Paper	-	-	-
Copy Cost	-	-	-
Printing	-	-	-
Publications	-	-	-
Postage	-	-	-

DEPARTMENT 5
FISCAL 2023

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 (WRCSC)	Other Buildings
Supplies-Janitorial	29,248.23	1,955.09	-
Supplies-Maintenance	73.87	-	-
Uniforms	250.00	-	-
Equipment	-	-	-
Equip - Defibrillators	-	-	-
Equip - ID Badges	-	-	-
Mat - Defibrillator	-	-	-
Mat - Sharps Cont Replacement	-	-	-
Mat - ID Badges	-	-	-
Natural Gas	62,277.60	3,679.07	12,765.21
Electric	305,373.41	15,232.13	72,829.19
Electric-Beaumont Tower	-	-	8,260.12
Electric-City Tower	-	-	6,617.23
Propane	-	-	4,484.15
Propane-Beaumont Tower	-	-	249.93
Propane-Ives Grove Hut	-	-	894.87
Fuel Oil	1,182.98	-	359.52
Total Expenditures	\$ 900,413.63	\$ 102,866.39	\$ 165,439.39
Cost Adjustments:			
Vandalism Reimbursement	-	-	-
Rent of County Property	(998,799.95)	(96,050.04)	-
Vending Machine Revenue	-	-	-
Cap Proj - BFM - On Going (33110000)	2,241.22	-	23,672.44
Cap Proj - BFM - Museum (33110100)	-	-	4,069.02
Cap Proj - 2023 (23036 & 23B06)	8,910.00	-	-
Cap Proj - 2023 (23B04)	-	-	-
Cap Proj - BFM - CH (33151000)	-	-	-
Cap Proj - BFM - LEC (33151100)	-	-	-
Transfer from Sheriff - LEC Capital	-	-	-
Total Cost Adjustments	\$ (987,648.73)	\$ (96,050.04)	\$ 27,741.46
General & Administrative Allocation	74,135.98	-	5,923.81

DEPARTMENT 5
FISCAL 2023

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 (WRCSC)	Other Buildings
Disallowed / Capitalized	(8,910.00)	-	(13,800.00)
Incoming Costs			
1st Allocation			
Building Depreciation	956.93	109.32	175.82
Equipment Depreciation	-	-	-
Insurance & Employee Activity	299.91	34.26	55.10
Audit & Consulting Services	1,055.79	120.62	193.99
Total 1st Allocation	2,312.63	264.20	424.92
General & Administrative Allocation	25,252.29	2,884.91	4,639.78
Total 1st Tier Allocation	\$ 5,555.80	\$ 9,965.46	\$ 190,369.36
2nd Allocation			
Building Depreciation	0.36	0.04	0.07
Equipment Depreciation	-	-	-
Insurance & Employee Activity	14.48	1.65	2.66
Audit & Consulting Services	1.55	0.18	0.28
Building & Facilities Management	6,738.54	769.83	1,238.12
County Executive	42.46	4.85	7.80
Finance Department	10,617.03	1,212.93	1,950.74
Printing & Mail Services	3.05	0.35	0.56
Data Performance & Analytics	275.11	31.43	50.55
Human Resources	3,188.55	364.27	585.86
Information Technology	7,080.70	808.92	1,300.99
County Treasurer	28.52	3.26	5.24
Corporation Counsel	3,378.15	385.93	620.69
Office of Diversity	219.15	25.04	40.27
Central Courts	-	-	-
Sheriff's Office	6,846.03	782.11	1,257.87
Total 2nd Allocation	38,433.68	4,390.80	7,061.69
General & Administrative Allocation	2.76	0.32	0.51
Total 2nd Tier Allocation	\$ 38,436.43	\$ 4,391.11	\$ 7,062.20

DEPARTMENT 5
FISCAL 2023

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 (WRCSC)	Other Buildings
Total Incoming Costs	66,001.35	7,540.22	12,126.90
Total Allocated Cost	\$ 43,992.23	\$ 14,356.57	\$ 197,431.56

**DEPARTMENT 5
FISCAL 2023**

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

Department: Building & Facilities Management
Function: Courthouse

Total 1st Tier Allocation \$ 1,360,086.97
Total 2nd Tier Allocation 37,196.34

Total Allocated Cost \$ 1,397,283.31

	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%	23,868.11	-	23,868.11	-	23,868.11
County Executive	345.03	0.45%	6,057.50	-	6,057.50	168.62	6,226.12
Finance Department	3,147.50	4.06%	55,259.18	-	55,259.18	1,538.25	56,797.43
Printing & Mail Services	1,246.50	1.61%	21,884.22	-	21,884.22	609.19	22,493.41
Data Performance & Analytics	353.88	0.46%	6,212.82	-	6,212.82	172.95	6,385.76
Human Resources	1,422.25	1.84%	24,969.78	-	24,969.78	695.08	25,664.86
Information Technology	6,035.50	7.79%	105,962.45	-	105,962.45	2,949.68	108,912.13
County Treasurer	1,302.50	1.68%	22,867.38	-	22,867.38	636.56	23,503.94
Corporation Counsel	628.13	0.81%	11,027.75	-	11,027.75	306.98	11,334.73
Office of Diversity	88.47	0.11%	1,553.20	-	1,553.20	43.24	1,596.44
Central Courts	34,993.75	45.17%	614,368.89	-	614,368.89	17,102.19	631,471.08
Register of Deeds	5,901.00	7.62%	103,601.09	-	103,601.09	2,883.95	106,485.04
County Clerk	1,701.00	2.20%	29,863.66	-	29,863.66	831.32	30,694.98
District Attorney	5,964.50	7.70%	104,715.93	-	104,715.93	2,914.98	107,630.91
Victim Witness	3,302.50	4.26%	57,980.45	-	57,980.45	1,614.00	59,594.45
Victim Advocate	238.00	0.31%	4,178.45	-	4,178.45	116.32	4,294.77
Other Departments	9,439.00	12.18%	165,716.10	-	165,716.10	4,613.04	170,329.15
Total	77,469.00	100.00%	\$ 1,360,086.97	\$ -	\$ 1,360,086.97	\$ 37,196.34	\$ 1,397,283.31

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2023**

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

Department: Building & Facilities Management
Function: Law Enforcement Center

Total 1st Tier Allocation \$ 1,458,815.43
Total 2nd Tier Allocation 49,059.25

Total Allocated Cost \$ 1,507,874.68

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Central Courts	43,542.77	19.96%	291,160.71	-	291,160.71	9,791.59	300,952.31
Sheriff's Office	15,925.00	7.30%	106,486.89	-	106,486.89	3,581.10	110,068.00
Jail	156,146.50	71.57%	1,044,116.54	-	1,044,116.54	35,113.13	1,079,229.67
Jail Alternatives	550.00	0.25%	3,677.73	-	3,677.73	123.68	3,801.41
Emergency Management	2,000.00	0.92%	13,373.55	-	13,373.55	449.75	13,823.30
Total	218,164.27	100.00%	\$ 1,458,815.43	\$ -	\$ 1,458,815.43	\$ 49,059.25	\$ 1,507,874.68

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ 5,555.80
Total 2nd Tier Allocation	<u>38,436.43</u>
Total Allocated Cost	\$ 43,992.23

	<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%	566.81	-	566.81	3,921.34	4,488.15
Human Services-Administration	19,905.00	21.77%	1,209.64	-	1,209.64	8,368.63	9,578.28
Human Services-Economic Support	12,440.00	13.61%	755.99	-	755.99	5,230.13	5,986.12
Human Services-Health Services	8,664.00	9.48%	526.52	-	526.52	3,642.59	4,169.11
Human Services-Workforce Solutions	4,524.00	4.95%	274.93	-	274.93	1,902.02	2,176.95
Human Services-Youth and Family	12,315.00	13.47%	748.39	-	748.39	5,177.58	5,925.97
Human Services-Detention Center	23,253.00	25.43%	1,413.11	-	1,413.11	9,776.23	11,189.33
Veterans Service	446.00	0.49%	27.10	-	27.10	187.51	214.62
Medical Examiner	548.00	0.60%	33.30	-	33.30	230.39	263.70
Total	91,422.00	100.00%	\$ 5,555.80	\$ -	\$ 5,555.80	\$ 38,436.43	\$ 43,992.23

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2023**

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

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

Total 1st Tier Allocation \$ 9,965.46
Total 2nd Tier Allocation 4,391.11
Total Allocated Cost \$ 14,356.57

	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%	712.57	-	712.57	313.98	1,026.55
Human Services-Economic Support	743.00	15.72%	1,566.39	-	1,566.39	690.20	2,256.60
Human Services-Health Services	338.00	7.15%	712.57	-	712.57	313.98	1,026.55
Human Services-Workforce Solutions	248.00	5.25%	522.83	-	522.83	230.38	753.21
Human Services-Youth and Family	833.00	17.62%	1,756.13	-	1,756.13	773.81	2,529.94
UW Extension	2,227.00	47.11%	4,694.96	-	4,694.96	2,068.76	6,763.72
Total	4,727.00	100.00%	\$ 9,965.46	\$ -	\$ 9,965.46	\$ 4,391.11	\$ 14,356.57

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 5
FISCAL 2023**

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

Department: Building & Facilities Management
Function: Other Buildings

Total 1st Tier Allocation	\$ 190,369.36
Total 2nd Tier Allocation	<u>7,062.20</u>
Total Allocated Cost	\$ 197,431.56

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Sheriff's Office	70,906.72	36.86%	70,170.54	-	70,170.54	2,603.14	72,773.68
Communications	93,338.03	48.52%	92,368.96	-	92,368.96	3,426.64	95,795.60
Emergency Management	169.91	0.09%	168.15	-	168.15	6.24	174.38
Pritchard Park	13,081.24	6.80%	12,945.43	-	12,945.43	480.24	13,425.67
Other Departments	14,870.68	7.73%	14,716.29	-	14,716.29	545.94	15,262.22
Total	192,366.58	100.00%	\$ 190,369.36	\$ -	\$ 190,369.36	\$ 7,062.20	\$ 197,431.56

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: County Financial and Facilities Records and Reports & Completed Personnel Activity Reports

DEPARTMENT 5
FISCAL 2023

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

Department: Building & Facilities Management

Grantee Department	Total	Law Enforcement	
		Courthouse	Center
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Insurance & Employee Activity	-	-	-
Audit & Consulting Services	-	-	-
Building & Facilities Management	23,868.11	23,868.11	-
County Executive	6,226.12	6,226.12	-
Finance Department	56,797.43	56,797.43	-
Printing & Mail Services	22,493.41	22,493.41	-
Data Performance & Analytics	6,385.76	6,385.76	-
Human Resources	25,664.86	25,664.86	-
Information Technology	108,912.13	108,912.13	-
County Treasurer	23,503.94	23,503.94	-
Office of Diversity	1,596.44	1,596.44	-
Corporation Counsel	11,334.73	11,334.73	-
Central Courts	932,423.39	631,471.08	300,952.31
Sheriff's Office	182,841.68	-	110,068.00
Child Support	4,488.15	-	-
Human Services-Administration	10,604.83	-	-
Human Services-Economic Support	8,242.72	-	-
Human Services-Health Services	5,195.67	-	-
Human Services-Workforce Solutions	2,930.16	-	-
Human Services-Youth and Family	8,455.91	-	-
Human Services-Aging	-	-	-
Human Services-Detention Center	11,189.33	-	-
Racine County Public Health	-	-	-
Communications	95,795.60	-	-
Jail	1,079,229.67	-	1,079,229.67
Jail Alternatives	3,801.41	-	3,801.41
Register of Deeds	106,485.04	106,485.04	-
County Clerk	30,694.98	30,694.98	-
District Attorney	107,630.91	107,630.91	-
Victim Witness	59,594.45	59,594.45	-
Victim Advocate	4,294.77	4,294.77	-

**DEPARTMENT 5
FISCAL 2023**

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

Department: Building & Facilities Management

Grantee Department	Total	Law Enforcement	
		Courthouse	Center
Emergency Management	13,997.68	-	13,823.30
Planning & Development Services	-	-	-
Harbor / Marina	-	-	-
UW Extension	6,763.72	-	-
Parks	-	-	-
Pritchard Park	13,425.67	-	-
Golf Courses	-	-	-
Highway	-	-	-
Land Conservation	-	-	-
Prairie Lakes Library System	-	-	-
Veterans Service	214.62	-	-
Medical Examiner	263.70	-	-
Courts & Judicial	-	-	-
Other Departments	-	-	-
Total	\$ 2,975,346.98	\$ 1,226,954.17	\$ 1,507,874.68

**DEPARTMENT 5
FISCAL 2023**

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

Department: Building & Facilities Management

Grantee Department	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCSC)	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	-	-	72,773.68
Child Support	4,488.15	-	-
Human Services-Administration	9,578.28	1,026.55	-
Human Services-Economic Support	5,986.12	2,256.60	-
Human Services-Health Services	4,169.11	1,026.55	-
Human Services-Workforce Solutions	2,176.95	753.21	-
Human Services-Youth and Family	5,925.97	2,529.94	-
Human Services-Aging	-	-	-
Human Services-Detention Center	11,189.33	-	-
Racine County Public Health	-	-	-
Communications	-	-	95,795.60
Jail	-	-	-
Jail Alternatives	-	-	-
Register of Deeds	-	-	-
County Clerk	-	-	-
District Attorney	-	-	-
Victim Witness	-	-	-
Victim Advocate	-	-	-

DEPARTMENT 5
FISCAL 2023

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

Department: Building & Facilities Management

Grantee Department	Racine County Services Center (RCDKSC)	Western Racine County Service Center (WRCSC)	Other Buildings
Emergency Management	-	-	174.38
Planning & Development Services	-	-	-
Harbor / Marina	-	-	-
UW Extension	-	6,763.72	-
Parks	-	-	-
Pritchard Park	-	-	13,425.67
Golf Courses	-	-	-
Highway	-	-	-
Land Conservation	-	-	-
Prairie Lakes Library System	-	-	-
Veterans Service	214.62	-	-
Medical Examiner	263.70	-	-
Courts & Judicial	-	-	-
Other Departments	-	-	-
Total	\$ 43,992.23	\$ 14,356.57	\$ 182,169.33

**DEPARTMENT 6
FISCAL 2023**

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 2023 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. There were some residual costs during 2023. 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 2023

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
DEPARTMENTAL COSTS BY FUNCTION

Department: County Executive

Functions:	Total	General & Administrative	General Oversight	Department Specific
Expenditures:				
Salaries & Wages	\$ 253,090.33	\$ 42,392.63	\$ 6,681.58	\$ 127,026.04
Fringe Benefits	83,157.19	13,928.83	2,195.35	41,736.59
Contracted Services	276,021.36	-	-	-
C/S - Minority Matching Prog	75,000.00	-	-	-
C/S - Bus Dev Marketing Prog	25,000.00	-	-	-
C/S - Dev Proj Line Credit	13,560.00	-	-	-
Software Subscription	5,404.32	966.76	-	-
Credit Card Expense	251.69	-	-	-
Telephone	2,854.46	1,961.60	-	-
Public Liability Expense	4,339.90	3,030.34	-	-
Advertising	199.93	-	198.14	-
Travel/Mileage	14,168.52	13,597.56	-	-
Conferences	4,865.12	4,865.12	-	-
Discretionary Account	11,793.29	-	490.67	-
Office Supplies	929.11	929.11	-	-
Copy Cost	2,804.90	2,804.90	-	-
Printing	4,887.49	2,862.80	-	-
Publications	432.46	402.48	-	-
Postage	55.82	(92.63)	-	-
Dues	4,731.25	-	-	-
Supplies	73.34	-	-	-
Equipment	535.99	535.99	-	-
Materials	9,845.84	-	-	-
Total Expenditures	\$ 794,002.31	\$ 88,185.49	\$ 9,565.74	\$ 168,762.63
Cost Adjustments:				
EDOA CDBG	(13,560.00)	-	-	-
Donations	(68,620.75)	-	-	-
Interest Income	(1,701.48)	-	-	-
Total Cost Adjustments	\$ (83,882.23)	\$ -	\$ -	\$ -
General & Administrative Allocation	-	(88,185.49)	2,796.51	53,165.52
Disallowed / Capitalized	(472,778.66)	-	-	-

**DEPARTMENT 6
FISCAL 2023**

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

Department: County Executive

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>General Oversight</u>	<u>Department Specific</u>
Incoming Costs				
1st Allocation				
Building Depreciation	860.22	-	11.66	205.68
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	272.89	-	3.70	65.25
Audit & Consulting Services	1,210.81	-	16.41	289.51
Building & Facilities Management	6,057.50	-	82.10	1,448.36
Total 1st Allocation	8,401.41	-	113.86	2,008.80
General & Administrative Allocation	-	-	-	-
Unallocated	(6,251.13)	-	-	-
Total 1st Tier Allocation	\$ 239,491.70	\$ -	\$ 12,476.12	\$ 223,936.95
2nd Allocation				
Building Depreciation	0.32	-	0.00	0.08
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	13.42	-	0.18	3.21
Audit & Consulting Services	1.84	-	0.02	0.44
Building & Facilities Management	168.62	-	2.29	40.32
County Executive	40.45	-	0.55	9.67
Finance Department	5,718.73	-	77.50	1,367.36
Printing & Mail Services	(599.50)	-	(8.12)	(143.34)
Data Performance & Analytics	8,164.78	-	110.66	1,952.22
Human Resources	3,080.51	-	41.75	736.56
Information Technology	13,870.65	-	187.99	3,316.51
County Treasurer	161.66	-	2.19	38.65
Corporation Counsel	20,688.51	-	280.39	4,946.68
Office of Diversity	208.79	-	2.83	49.92
Central Courts	-	-	-	-
Sheriff's Office	6,154.16	-	83.41	1,471.48
Total 2nd Allocation	57,672.93	-	781.63	13,789.75
General & Administrative Allocation	-	-	-	-

DEPARTMENT 6
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
DEPARTMENTAL COSTS BY FUNCTION

Department: County Executive

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>General Oversight</u>	<u>Department Specific</u>
Unallocated	(42,911.98)	-	-	-
Total 2nd Tier Allocation	\$ 14,760.95	\$ -	\$ 781.63	\$ 13,789.75
Total Incoming Costs	16,911.23	-	895.49	15,798.55
Total Allocated Cost	<u>\$ 254,252.65</u>	<u>\$ -</u>	<u>\$ 13,257.74</u>	<u>\$ 237,726.70</u>

DEPARTMENT 6
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
DEPARTMENTAL COSTS BY FUNCTION

Department: County Executive

Functions:	Office of Diversity	General Government
Expenditures:		
Salaries & Wages	\$ 1,746.32	\$ 75,243.76
Fringe Benefits	573.78	24,722.63
Contracted Services	-	276,021.36
C/S - Minority Matching Prog	-	75,000.00
C/S - Bus Dev Marketing Prog	-	25,000.00
C/S - Dev Proj Line Credit	-	13,560.00
Software Subscription	-	4,437.56
Credit Card Expense	-	251.69
Telephone	-	892.86
Public Liability Expense	-	1,309.56
Advertising	-	1.79
Travel/Mileage	-	570.96
Conferences	-	-
Discretionary Account	-	11,302.62
Office Supplies	-	-
Copy Cost	-	-
Printing	-	2,024.69
Publications	-	29.98
Postage	-	148.45
Dues	-	4,731.25
Supplies	-	73.34
Equipment	-	-
Materials	-	9,845.84
Total Expenditures	\$ 2,320.11	\$ 525,168.34
Cost Adjustments:		
EDOA CDBG	-	(13,560.00)
Donations	-	(68,620.75)
Interest Income	-	(1,701.48)
Total Cost Adjustments	\$ -	\$ (83,882.23)
General & Administrative Allocation	730.91	31,492.55
Disallowed / Capitalized		(472,778.66)

DEPARTMENT 6
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
DEPARTMENTAL COSTS BY FUNCTION

Department: County Executive

Functions:	General	
	Office of Diversity	Government
Incoming Costs		
1st Allocation		
Building Depreciation	2.83	640.05
Equipment Depreciation	-	-
Insurance & Employee Activity	0.90	203.04
Audit & Consulting Services	3.98	900.91
Building & Facilities Management	19.91	4,507.13
Total 1st Allocation	27.62	6,251.13
General & Administrative Allocation	-	-
Unallocated		(6,251.13)
Total 1st Tier Allocation	\$ 3,078.63	\$ 0.00
2nd Allocation		
Building Depreciation	0.00	0.24
Equipment Depreciation	-	-
Insurance & Employee Activity	0.04	9.99
Audit & Consulting Services	0.01	1.37
Building & Facilities Management	0.55	125.46
County Executive	0.13	30.10
Finance Department	18.80	4,255.06
Printing & Mail Services	(1.97)	(446.06)
Data Performance & Analytics	26.84	6,075.06
Human Resources	10.13	2,292.08
Information Technology	45.59	10,320.56
County Treasurer	0.53	120.28
Corporation Counsel	68.01	15,393.44
Office of Diversity	0.69	155.35
Central Courts	-	-
Sheriff's Office	20.23	4,579.05
Total 2nd Allocation	189.58	42,911.98
General & Administrative Allocation	-	-

DEPARTMENT 6
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
DEPARTMENTAL COSTS BY FUNCTION

Department: County Executive

Functions:	<u>Office of Diversity</u>	<u>General Government</u>
Unallocated		(42,911.98)
Total 2nd Tier Allocation	\$ 189.58	\$ -
Total Incoming Costs	217.19	-
Total Allocated Cost	<u>\$ 3,268.21</u>	<u>\$ 0.00</u>

DEPARTMENT 6
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
FUNCTIONAL COST ALLOCATIONS

Department: County Executive
Function: General Oversight

Total 1st Tier Allocation	\$ 12,476.12
Total 2nd Tier Allocation	<u>781.63</u>
Total Allocated Cost	\$ 13,257.74

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	2.650	0.22%	27.49	-	27.49		27.49
Building & Facilities Management	14.500	1.21%	150.40	-	150.40		150.40
County Executive	3.900	0.32%	40.45	-	40.45	-	40.45
Finance Department	14.000	1.16%	145.21	-	145.21	9.26	154.47
Printing & Mail Services	2.000	0.17%	20.74	-	20.74	1.32	22.07
Data Performance & Analytics	4.000	0.33%	41.49	-	41.49	2.65	44.14
Human Resources	5.800	0.48%	60.16	-	60.16	3.84	64.00
Information Technology	17.000	1.41%	176.33	-	176.33	11.24	187.58
County Treasurer	5.000	0.42%	51.86	-	51.86	3.31	55.17
Corporation Counsel	7.100	0.59%	73.64	-	73.64	4.70	78.34
Office of Diversity	1.000	0.08%	10.37	-	10.37	0.66	11.03
Central Courts	57.130	4.75%	592.58	-	592.58	37.79	630.37
Sheriff's Office	183.090	15.22%	1,899.10	-	1,899.10	121.10	2,020.19
Child Support	30.350	2.52%	314.80	-	314.80	20.07	334.88
Human Services-Administration	24.200	2.01%	251.01	-	251.01	16.01	267.02
Human Services-Economic Support	65.000	5.40%	674.21	-	674.21	42.99	717.20
Human Services-Health Services	153.470	12.76%	1,591.86	-	1,591.86	101.51	1,693.37
Human Services-Workforce Solutions	7.500	0.62%	77.79	-	77.79	4.96	82.75
Human Services-Youth and Family	84.000	6.98%	871.29	-	871.29	55.56	926.85
Human Services-Aging	46.190	3.84%	479.10	-	479.10	30.55	509.66
Human Services-Detention Center	45.000	3.74%	466.76	-	466.76	29.76	496.52
Racine County Public Health	33.900	2.82%	351.63	-	351.63	22.42	374.05
Communications	53.000	4.41%	549.74	-	549.74	35.05	584.80
Jail	146.500	12.18%	1,519.57	-	1,519.57	96.90	1,616.46
Jail Alternatives	8.000	0.67%	82.98	-	82.98	5.29	88.27
Register of Deeds	10.250	0.85%	106.32	-	106.32	6.78	113.10
County Clerk	4.250	0.35%	44.08	-	44.08	2.81	46.89
District Attorney	16.000	1.33%	165.96	-	165.96	10.58	176.54
Victim Witness	6.000	0.50%	62.23	-	62.23	3.97	66.20
Victim Advocate	1.700	0.14%	17.63	-	17.63	1.12	18.76
Emergency Management	2.000	0.17%	20.74	-	20.74	1.32	22.07
Planning & Development Services	7.650	0.64%	79.35	-	79.35	5.06	84.41
UW Extension	5.000	0.42%	51.86	-	51.86	3.31	55.17
Parks	24.360	2.03%	252.67	-	252.67	16.11	268.79
Highway	80.480	6.69%	834.78	-	834.78	53.23	888.01
Land Conservation	3.000	0.25%	31.12	-	31.12	1.98	33.10
Veterans Service	3.000	0.25%	31.12	-	31.12	1.98	33.10
Medical Examiner	3.540	0.29%	36.72	-	36.72	2.34	39.06
Other Departments	21.300	1.77%	220.93	-	220.93	14.09	235.02
Total	1,202.810	100.00%	\$ 12,476.12	\$ -	\$ 12,476.12	\$ 781.63	\$ 13,257.74

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

Allocation Source: County Financial and Human Resources Records and Reports



**DEPARTMENT 6
FISCAL 2023**

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

Department: County Executive
Function: Department Specific

Total 1st Tier Allocation \$ 223,936.95
Total 2nd Tier Allocation 13,789.75

Total Allocated Cost \$ 237,726.70

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance Department	13,493.90	10.53%	23,572.31	-	23,572.31	1,451.55	25,023.86
Data Performance & Analytics	6,746.95	5.26%	11,786.15	-	11,786.15	725.78	12,511.93
Human Resources	13,493.90	10.53%	23,572.31	-	23,572.31	1,451.55	25,023.86
Information Technology	13,493.90	10.53%	23,572.31	-	23,572.31	1,451.55	25,023.86
Corporation Counsel	6,746.95	5.26%	11,786.15	-	11,786.15	725.78	12,511.93
Office of Diversity	6,746.95	5.26%	11,786.15	-	11,786.15	725.78	12,511.93
Child Support	6,746.95	5.26%	11,786.15	-	11,786.15	725.78	12,511.93
Human Services-Administration	26,987.81	21.05%	47,144.63	-	47,144.63	2,903.11	50,047.74
Communications	13,493.90	10.53%	23,572.31	-	23,572.31	1,451.55	25,023.86
Planning & Development Services	20,240.86	15.79%	35,358.48	-	35,358.48	2,177.33	37,535.81
Total	128,192.07	100.00%	\$ 223,936.95	\$ -	\$ 223,936.95	\$ 13,789.75	\$ 237,726.70

Allocation Basis: Time and Effort Analysis of Departmental Support FY2023

Allocation Source: Office of the County Executive

DEPARTMENT 6
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
FUNCTIONAL COST ALLOCATIONS

Department: County Executive
Function: Office of Diversity

Total 1st Tier Allocation \$ 3,078.63
Total 2nd Tier Allocation 189.58

Total Allocated Cost \$ 3,268.21

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Office of Diversity	100	100.00%	3,078.63		3,078.63	189.58	3,268.21
Total	100.00	100.00%	\$ 3,078.63	\$ -	\$ 3,078.63	\$ 189.58	\$ 3,268.21

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Time & Effort Analysis by Department Personnel

**DEPARTMENT 6
FISCAL 2023**

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

Department: County Executive

Grantee Department	Total	General Oversight	Department Specific
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Insurance & Employee Activity	27.49	27.49	-
Audit & Consulting Services	0.00	-	-
Building & Facilities Management	150.40	150.40	-
County Executive	40.45	40.45	-
Finance Department	25,178.33	154.47	25,023.86
Printing & Mail Services	22.07	22.07	-
Data Performance & Analytics	12,556.07	44.14	12,511.93
Human Resources	25,087.86	64.00	25,023.86
Information Technology	25,211.44	187.58	25,023.86
County Treasurer	55.17	55.17	-
Corporation Counsel	12,590.27	78.34	12,511.93
Office of Diversity	15,791.17	11.03	12,511.93
Central Courts	630.37	630.37	-
Sheriff's Office	2,020.19	2,020.19	-
Child Support	12,846.81	334.88	12,511.93
Human Services-Administration	50,314.76	267.02	50,047.74
Human Services-Economic Support	717.20	717.20	-
Human Services-Health Services	1,693.37	1,693.37	-
Human Services-Workforce Solutions	82.75	82.75	-
Human Services-Youth and Family	926.85	926.85	-
Human Services-Aging	509.66	509.66	-
Human Services-Detention Center	496.52	496.52	-
Racine County Public Health	374.05	374.05	-
Communications	25,608.65	584.80	25,023.86
Jail	1,616.46	1,616.46	-
Jail Alternatives	88.27	88.27	-
Register of Deeds	113.10	113.10	-
County Clerk	46.89	46.89	-
District Attorney	176.54	176.54	-
Victim Witness	66.20	66.20	-
Victim Advocate	18.76	18.76	-
Emergency Management	22.07	22.07	-

DEPARTMENT 6
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Executive

Grantee Department	Total	General Oversight	Department Specific
Planning & Development Services	37,620.22	84.41	37,535.81
Harbor / Marina	-	-	-
UW Extension	55.17	55.17	-
Parks	268.79	268.79	-
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	888.01	888.01	-
Land Conservation	33.10	33.10	-
Prairie Lakes Library System	-	-	-
Veterans Service	33.10	33.10	-
Medical Examiner	39.06	39.06	-
Courts & Judicial	-	-	-
Other Departments	235.02	235.02	-
Total	\$ 254,252.65	\$ 13,257.74	\$ 237,726.70

DEPARTMENT 6
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Executive

Grantee Department	<u>Office of Diversity</u>
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	3,268.21
Central Courts	-
Sheriff's Office	-
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	-
Racine County Public Health	-
Communications	-
Jail	-
Jail Alternatives	-
Register of Deeds	-
County Clerk	-
District Attorney	-
Victim Witness	-
Victim Advocate	-
Emergency Management	-

DEPARTMENT 6
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY EXECUTIVE
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Executive

Grantee Department	<u>Office of Diversity</u>
Planning & Development Services	-
Harbor / Marina	-
UW Extension	-
Parks	-
Pritchard Park	-
Golf Courses	-
Highway	-
Land Conservation	-
Prairie Lakes Library System	-
Veterans Service	-
Medical Examiner	-
Courts & Judicial	-
Other Departments	-
	<hr/>
Total	\$ <u>3,268.21</u>

**DEPARTMENT 7
FISCAL 2023**

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 2023. The Highway Department, Parks and Human Services have staff assigned to perform voucher related activities. Accordingly, the allocation for these departments has 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 2023. 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 2023.
- **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 2023.
- **Receipts/Banking**: Costs related to managing records of funds received and reconciling banking data have been allocated based on receipts processed by department during 2023.

**DEPARTMENT 7 continued
FISCAL 2023**

RACINE COUNTY, WISCONSIN

FINANCE DEPARTMENT

NATURE AND EXTENT OF SERVICES

- **Copier Pool**: Costs related to the operations oversight of the County's Copier Pool have been allocated based on copy charges by department during 2023.
- **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. Net costs from charges to departments have been allocated in the cost allocation plan based on phone charges during 2023.

Ref.: 2 CFR 200 Subpart E.

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets
Expenditures:			
Salaries & Wages	\$ 891,252.87	\$ 166,307.79	\$ 281,635.91
Fringe Benefits	323,912.69	60,442.11	102,356.41
PS-Audit	123,951.11	-	123,951.11
PS-Consultants	2,800.00	-	2,800.00
PS-Indirect Costs	7,125.00	-	7,125.00
Equipment Repairs	277.00	277.00	-
Software Subscription	1,134.00	1,134.00	-
Telephone	14,124.73	14,124.73	-
Central Telephone	(56,004.72)	-	-
Telephone Clearing Account	(13,100.92)	-	-
Public Liability Expense	15,300.04	15,300.04	-
Advertising	80.86	80.86	-
Travel/Mileage	3,928.65	3,928.65	-
Training	12,492.67	12,492.67	-
Office Supplies	3,785.85	3,785.85	-
Paper	2,892.64	2,892.64	-
Copy Costs	2,172.56	2,172.56	-
Printing	4,185.81	4,185.81	-
Publications	2,812.43	2,812.43	-
Postage	10,595.93	10,595.93	-
Dues	2,394.05	2,394.05	-
Equipment	2,307.02	2,307.02	-
Materials	2,184.60	2,184.60	-
Total Expenditures	\$ 1,360,604.87	\$ 307,418.73	\$ 517,868.43
Cost Adjustments:			
Garnishment Fees	(2,770.62)	-	-
Coop Purch Fee	(216,630.48)	-	-
Transfer Audit & Indirect Cost Fees (Chapter 4)	(130,316.11)	-	(130,316.11)
Capital Projects Misc - Chair Replacement	2,430.54	2,430.54	-
Miscellaneous Revenue UBS Rebates	(84,178.08)	-	-
Contracted Services - 1100000.404500)	5,414.36	-	5,414.36
Total Cost Adjustments	\$ (426,050.39)	\$ 2,430.54	\$ (124,901.75)
General & Administrative Allocation	0.00	(309,849.27)	120,374.20

**DEPARTMENT 7
FISCAL 2023**

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

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	7,847.31	-	3,621.05
Equipment Depreciation	-	-	-
Insurance & Employee Activity	2,284.83	-	1,054.31
Audit & Consulting Services	2,354.22	-	1,086.33
Building & Facilities Management	55,259.18	-	25,498.70
County Executive	23,717.52	-	10,944.17
Total 1st Allocation	91,463.08	-	42,204.57
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 1,026,017.56	\$ -	\$ 555,545.44
2nd Allocation			
Building Depreciation	2.94	-	1.36
Equipment Depreciation	-	-	-
Insurance & Employee Activity	97.03	-	44.78
Audit & Consulting Services	3.67	-	1.69
Building & Facilities Management	1,538.25	-	709.81
County Executive	1,460.81	-	674.07
Finance Department	6,275.70	-	2,895.85
Printing & Mail Services	5,343.34	-	2,465.62
Data Performance & Analytics	4,495.43	-	2,074.36
Human Resources	11,172.17	-	5,155.27
Information Technology	140,826.94	-	64,982.94
County Treasurer	121.24	-	55.95
Corporation Counsel	9,250.36	-	4,268.47
Office of Diversity	749.48	-	345.84
Central Courts	-	-	-
Sheriff's Office	56,140.69	-	25,905.46
Total 2nd Allocation	237,478.06	-	109,581.48

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Total	General & Administrative	Accounting & Budgets
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 237,478.06	\$ -	\$ 109,581.48
Total Incoming Costs	328,941.14	-	151,786.04
Total Allocated Cost	\$ 1,263,495.62	\$ -	\$ 665,126.92

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Payroll	Purchasing	Audit
Expenditures:			
Salaries & Wages	\$ 207,394.54	\$ 77,806.38	\$ 59,090.07
Fringe Benefits	75,374.48	28,277.58	21,475.41
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	\$ 282,769.03	\$ 106,083.95	\$ 80,565.48
Cost Adjustments:			
Garnishment Fees	(2,770.62)	-	-
Coop Purch Fee	-	(216,630.48)	-
Transfer Audit & Indirect Cost Fees (Chapter 4)	-	-	-
Capital Projects Misc - Chair Replacement	-	-	-
Miscellaneous Revenue UBS Rebates	-	(84,178.08)	-
Contracted Services - 1100000.404500)	-	-	-
Total Cost Adjustments	\$ (2,770.62)	\$ (300,808.56)	\$ -
General & Administrative Allocation	88,642.64	33,255.28	25,255.73

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Payroll	Purchasing	Audit
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	1,977.18	741.76	563.33
Equipment Depreciation	-	-	-
Insurance & Employee Activity	575.68	215.97	164.02
Audit & Consulting Services	593.16	222.53	169.00
Building & Facilities Management	13,922.93	5,223.34	3,966.87
County Executive	5,975.79	2,241.88	1,702.60
Total 1st Allocation	23,044.74	8,645.49	6,565.82
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 391,685.79	\$ (152,823.84)	\$ 112,387.02
2nd Allocation			
Building Depreciation	0.74	0.28	0.21
Equipment Depreciation	-	-	-
Insurance & Employee Activity	24.45	9.17	6.97
Audit & Consulting Services	0.93	0.35	0.26
Building & Facilities Management	387.57	145.40	110.43
County Executive	368.06	138.08	104.87
Finance Department	1,581.20	593.21	450.51
Printing & Mail Services	1,346.29	505.08	383.58
Data Performance & Analytics	1,132.65	424.93	322.71
Human Resources	2,814.90	1,056.04	802.01
Information Technology	35,482.30	13,311.58	10,109.48
County Treasurer	30.55	11.46	8.70
Corporation Counsel	2,330.69	874.39	664.05
Office of Diversity	188.84	70.84	53.80
Central Courts	-	-	-
Sheriff's Office	14,145.03	5,306.66	4,030.15
Total 2nd Allocation	59,834.21	22,447.47	17,047.74

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Payroll	Purchasing	Audit
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 59,834.21	\$ 22,447.47	\$ 17,047.74
Total Incoming Costs	82,878.95	31,092.96	23,613.56
Total Allocated Cost	\$ 451,520.00	\$ (130,376.37)	\$ 129,434.76

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Receipts	Copier Pool Support	Departmental Support
Expenditures:			
Salaries & Wages	\$ 17,825.06	\$ 4,099.76	\$ 77,093.37
Fringe Benefits	6,478.25	1,490.00	28,018.45
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	\$ 24,303.31	\$ 5,589.76	\$ 105,111.82
Cost Adjustments:			
Garnishment Fees	-	-	-
Coop Purch Fee	-	-	-
Transfer Audit & Indirect Cost Fees (Chapter 4)	-	-	-
Capital Projects Misc - Chair Replacement	-	-	-
Miscellaneous Revenue UBS Rebates	-	-	-
Contracted Services - 1100000.404500)	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -
General & Administrative Allocation	7,618.62	1,752.28	32,950.53

**DEPARTMENT 7
FISCAL 2023**

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

Department: Finance Department

Functions:	Receipts	Copier Pool Support	Departmental Support
Disallowed / Capitalized	-	-	-
Incoming Costs			
1st Allocation			
Building Depreciation	169.93	39.08	734.97
Equipment Depreciation	-	-	-
Insurance & Employee Activity	49.48	11.38	213.99
Audit & Consulting Services	50.98	11.73	220.49
Building & Facilities Management	1,196.64	275.23	5,175.48
County Executive	513.60	118.13	2,221.34
Total 1st Allocation	1,980.64	455.55	8,566.27
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 33,902.57	\$ 7,797.59	\$ 146,628.62
2nd Allocation			
Building Depreciation	0.06	0.01	0.28
Equipment Depreciation	-	-	-
Insurance & Employee Activity	2.10	0.48	9.09
Audit & Consulting Services	0.08	0.02	0.34
Building & Facilities Management	33.31	7.66	144.07
County Executive	31.63	7.28	136.82
Finance Department	135.90	31.26	587.77
Printing & Mail Services	115.71	26.61	500.45
Data Performance & Analytics	97.35	22.39	421.03
Human Resources	241.93	55.64	1,046.36
Information Technology	3,049.62	701.41	13,189.60
County Treasurer	2.63	0.60	11.36
Corporation Counsel	200.32	46.07	866.37
Office of Diversity	16.23	3.73	70.20
Central Courts	-	-	-
Sheriff's Office	1,215.73	279.62	5,258.04
Total 2nd Allocation	5,142.60	1,182.80	22,241.77

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions:	Receipts	Copier Pool Support	Departmental Support
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 5,142.60	\$ 1,182.80	\$ 22,241.77
Total Incoming Costs	7,123.24	1,638.35	30,808.03
Total Allocated Cost	\$ 39,045.18	\$ 8,980.39	\$ 168,870.38

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions: Phone Charges

Expenditures:

Salaries & Wages	\$	-
Fringe Benefits		-
PS-Audit		-
PS-Consultants		-
PS-Indirect Costs		-
Equipment Repairs		-
Software Subscription		-
Telephone		-
Central Telephone		(56,004.72)
Telephone Clearing Account		(13,100.92)
Public Liability Expense		-
Advertising		-
Travel/Mileage		-
Training		-
Office Supplies		-
Paper		-
Copy Costs		-
Printing		-
Publications		-
Postage		-
Dues		-
Equipment		-
Materials		-

Total Expenditures \$ (69,105.64)

Cost Adjustments:

Garnishment Fees		-
Coop Purch Fee		-
Transfer Audit & Indirect Cost Fees (Chapter 4)		-
Capital Projects Misc - Chair Replacement		-
Miscellaneous Revenue UBS Rebates		-
Contracted Services - 1100000.404500)		-

Total Cost Adjustments \$ -

General & Administrative Allocation -

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions: Phone Charges

Disallowed / Capitalized	-
Incoming Costs	
1st Allocation	
Building Depreciation	-
Equipment Depreciation	-
Insurance & Employee Activity	-
Audit & Consulting Services	-
Building & Facilities Management	-
County Executive	-
	<hr/>
Total 1st Allocation	-
General & Administrative Allocation	-
Unallocated	-
Total 1st Tier Allocation	\$ (69,105.64)
2nd Allocation	
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	-
	<hr/>
Total 2nd Allocation	-

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
DEPARTMENTAL COSTS BY FUNCTION

Department: Finance Department

Functions: Phone Charges

General & Administrative Allocation	-
Unallocated	-
Total 2nd Tier Allocation	\$ -
Total Incoming Costs	-
Total Allocated Cost	<u>\$ (69,105.64)</u>

**DEPARTMENT 7
FISCAL 2023**

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

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

Total 1st Tier Allocation \$ 555,545.44
Total 2nd Tier Allocation 109,581.48

Total Allocated Cost \$ 665,126.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	197.0000	0.75%	4,152.23	-	4,152.23	-	4,152.23
Building & Facilities Management	2,026.0000	7.69%	42,702.65	-	42,702.65	-	42,702.65
County Executive	188.0000	0.71%	3,962.54	-	3,962.54	-	3,962.54
Finance Department	244.0000	0.93%	5,142.87	-	5,142.87	-	5,142.87
Printing & Mail Services	162.0000	0.61%	3,414.53	-	3,414.53	748.96	4,163.48
Data Performance & Analytics	93.0000	0.35%	1,960.19	-	1,960.19	429.96	2,390.15
Human Resources	123.0000	0.47%	2,592.51	-	2,592.51	568.65	3,161.16
Information Technology	361.0000	1.37%	7,608.91	-	7,608.91	1,668.98	9,277.89
County Treasurer	135.0000	0.51%	2,845.44	-	2,845.44	624.13	3,469.57
Corporation Counsel	116.0000	0.44%	2,444.97	-	2,444.97	536.29	2,981.26
Office of Diversity	15.0000	0.06%	316.16	-	316.16	69.35	385.51
Central Courts	7,832.0000	29.71%	165,077.56	-	165,077.56	36,208.93	201,286.49
Sheriff's Office	3,115.0000	11.82%	65,655.85	-	65,655.85	14,401.28	80,057.13
Child Support	303.0000	1.15%	6,386.43	-	6,386.43	1,400.83	7,787.26
Human Services-Administration	139.2500	0.53%	2,935.02	-	2,935.02	643.78	3,578.80
Human Services-Economic Support	51.4750	0.20%	1,084.96	-	1,084.96	237.98	1,322.93
Human Services-Health Services	665.0000	2.52%	14,016.42	-	14,016.42	3,074.43	17,090.85
Human Services-Workforce Solutions	81.7750	0.31%	1,723.60	-	1,723.60	378.06	2,101.66
Human Services-Youth and Family	1,882.4500	7.14%	39,677.00	-	39,677.00	8,702.95	48,379.95
Human Services-Aging	356.5000	1.35%	7,514.06	-	7,514.06	1,648.17	9,162.24
Human Services-Detention Center	132.0500	0.50%	2,783.26	-	2,783.26	610.49	3,393.75
Racine County Public Health	1,121.0000	4.25%	23,627.67	-	23,627.67	5,182.61	28,810.29
Communications	362.0000	1.37%	7,629.99	-	7,629.99	1,673.60	9,303.59
Jail	891.0000	3.38%	18,779.89	-	18,779.89	4,119.27	22,899.17
Jail Alternatives	323.0000	1.23%	6,807.97	-	6,807.97	1,493.29	8,301.27
Register of Deeds	157.0000	0.60%	3,309.14	-	3,309.14	725.84	4,034.98
County Clerk	88.0000	0.33%	1,854.80	-	1,854.80	406.84	2,261.65
District Attorney	346.0000	1.31%	7,292.75	-	7,292.75	1,599.63	8,892.38
Victim Witness	61.0000	0.23%	1,285.72	-	1,285.72	282.02	1,567.73
Victim Advocate	22.0000	0.08%	463.70	-	463.70	101.71	565.41
Emergency Management	94.0000	0.36%	1,981.27	-	1,981.27	434.58	2,415.85
Planning & Development Services	143.0000	0.54%	3,014.06	-	3,014.06	661.12	3,675.17
Harbor / Marina	555.0000	2.11%	11,697.91	-	11,697.91	2,565.88	14,263.79
UW Extension	128.0000	0.49%	2,697.90	-	2,697.90	591.77	3,289.67
Parks	274.2500	1.04%	5,780.45	-	5,780.45	1,267.91	7,048.37
Pritchard Park	147.2500	0.56%	3,103.64	-	3,103.64	680.77	3,784.40
Golf Courses	33.0000	0.13%	695.55	-	695.55	152.57	848.12
Highway	1,078.5000	4.09%	22,731.89	-	22,731.89	4,986.12	27,718.01
Land Conservation	197.0000	0.75%	4,152.23	-	4,152.23	910.77	5,063.00
Veterans Service	129.0000	0.49%	2,718.97	-	2,718.97	596.39	3,315.37



DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Accounting & Budgets

Total 1st Tier Allocation \$ 555,545.44
Total 2nd Tier Allocation 109,581.48
Total Allocated Cost \$ 665,126.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Medical Examiner	279.0000	1.06%	5,880.57	-	5,880.57	1,289.87	7,170.45
Other Departments	1,710.0000	6.49%	36,042.22	-	36,042.22	7,905.68	43,947.89
Total	26,357.5000	100.00%	\$ 555,545.44	\$ -	\$ 555,545.44	\$ 109,581.48	\$ 665,126.92

Allocation Basis: Number of Expenditure Transactions by Department During 2023 with Reduced Weighting Applied at 75% Reduced Effort for Human Services, Parks, and Highway

Allocation Source: County Financial Records and Reports

**DEPARTMENT 7
FISCAL 2023**

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

Department: Finance Department
Function: Payroll

Total 1st Tier Allocation \$ 391,685.79
Total 2nd Tier Allocation 59,834.21

Total Allocated Cost \$ 451,520.00

<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	354.00	1.47%	5,769.44	-	5,769.44	-	5,769.44
County Executive	78.00	0.32%	1,271.23	-	1,271.23	-	1,271.23
Finance Department	349.00	1.45%	5,687.96	-	5,687.96	-	5,687.96
Data Performance & Analytics	114.00	0.47%	1,857.96	-	1,857.96	293.36	2,151.31
Human Resources	156.00	0.65%	2,542.47	-	2,542.47	401.43	2,943.90
Information Technology	255.00	1.06%	4,155.96	-	4,155.96	656.19	4,812.15
County Treasurer	130.00	0.54%	2,118.72	-	2,118.72	334.53	2,453.25
Corporation Counsel	208.00	0.87%	3,389.96	-	3,389.96	535.25	3,925.20
Office of Diversity	26.00	0.11%	423.74	-	423.74	66.91	490.65
Central Courts	1,234.00	5.13%	20,111.57	-	20,111.57	3,175.45	23,287.02
Sheriff's Office	4,390.00	18.27%	71,547.63	-	71,547.63	11,296.78	82,844.41
Child Support	689.00	2.87%	11,229.23	-	11,229.23	1,773.00	13,002.23
Human Services-Administration	608.00	2.53%	9,909.10	-	9,909.10	1,564.57	11,473.67
Human Services-Economic Support	1,458.00	6.07%	23,762.29	-	23,762.29	3,751.87	27,514.16
Human Services-Health Services	2,756.00	11.47%	44,916.92	-	44,916.92	7,092.01	52,008.93
Human Services-Workforce Solutions	78.00	0.32%	1,271.23	-	1,271.23	200.72	1,471.95
Human Services-Youth and Family	1,524.00	6.34%	24,837.95	-	24,837.95	3,921.71	28,759.65
Human Services-Detention Center	960.00	3.99%	15,645.95	-	15,645.95	2,470.37	18,116.32
Racine County Public Health	786.00	3.27%	12,810.12	-	12,810.12	2,022.61	14,832.74
Communications	1,200.00	4.99%	19,557.44	-	19,557.44	3,087.96	22,645.40
Jail	2,761.00	11.49%	44,998.41	-	44,998.41	7,104.88	52,103.28
Jail Alternatives	48.00	0.20%	782.30	-	782.30	123.52	905.82
Register of Deeds	180.00	0.75%	2,933.62	-	2,933.62	463.19	3,396.81
County Clerk	125.00	0.52%	2,037.23	-	2,037.23	321.66	2,358.90
District Attorney	412.00	1.71%	6,714.72	-	6,714.72	1,060.20	7,774.92
Victim Witness	132.00	0.55%	2,151.32	-	2,151.32	339.68	2,490.99
Victim Advocate	26.00	0.11%	423.74	-	423.74	66.91	490.65
Emergency Management	43.00	0.18%	700.81	-	700.81	110.65	811.46
Planning & Development Services	176.00	0.73%	2,868.42	-	2,868.42	452.90	3,321.32
Parks	217.10	0.90%	3,538.27	-	3,538.27	558.66	4,096.93
Pritchard Park	386.75	1.61%	6,303.20	-	6,303.20	995.22	7,298.42
Highway	1,153.10	4.80%	18,793.07	-	18,793.07	2,967.27	21,760.34
Land Conservation	78.00	0.32%	1,271.23	-	1,271.23	200.72	1,471.95
Veterans Service	97.00	0.40%	1,580.89	-	1,580.89	249.61	1,830.50
Medical Examiner	280.00	1.17%	4,563.40	-	4,563.40	720.52	5,283.93
Other Departments	565.00	2.35%	9,208.29	-	9,208.29	1,453.91	10,662.21
Total	24,032.95	100.00%	\$ 391,685.79	\$ -	\$ 391,685.79	\$ 59,834.21	\$ 451,520.00

Allocation Basis: Payroll Disbursements During 2023 with Reduced Weighting Applied at 35% for Highway and Parks

Allocation Source: Finance Department Records and Reports



**DEPARTMENT 7
FISCAL 2023**

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

Department: Finance Department
Function: Purchasing

Total 1st Tier Allocation \$ (152,823.84)
Total 2nd Tier Allocation 22,447.47

Total Allocated Cost \$ (130,376.37)

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	22.00	8.37%	(12,783.74)	-	(12,783.74)	-	(12,783.74)
Finance Department	7.00	2.66%	(4,067.55)	-	(4,067.55)	-	(4,067.55)
Printing & Mail Services	12.00	4.56%	(6,972.95)	-	(6,972.95)	1,151.15	(5,821.80)
Data Performance & Analytics	1.00	0.38%	(581.08)	-	(581.08)	95.93	(485.15)
Information Technology	21.00	7.98%	(12,202.66)	-	(12,202.66)	2,014.52	(10,188.15)
Central Courts	1.00	0.38%	(581.08)	-	(581.08)	95.93	(485.15)
Sheriff's Office	54.00	20.53%	(31,378.28)	-	(31,378.28)	5,180.19	(26,198.09)
Human Services-Administration	19.00	7.22%	(11,040.51)	-	(11,040.51)	1,822.66	(9,217.85)
Human Services-Health Services	18.00	6.84%	(10,459.43)	-	(10,459.43)	1,726.73	(8,732.70)
Human Services-Aging	7.00	2.66%	(4,067.55)	-	(4,067.55)	671.51	(3,396.05)
Human Services-Detention Center	1.00	0.38%	(581.08)	-	(581.08)	95.93	(485.15)
Racine County Public Health	22.00	8.37%	(12,783.74)	-	(12,783.74)	2,110.45	(10,673.30)
Communications	3.00	1.14%	(1,743.24)	-	(1,743.24)	287.79	(1,455.45)
Jail	3.00	1.14%	(1,743.24)	-	(1,743.24)	287.79	(1,455.45)
Register of Deeds	7.00	2.66%	(4,067.55)	-	(4,067.55)	671.51	(3,396.05)
County Clerk	1.00	0.38%	(581.08)	-	(581.08)	95.93	(485.15)
District Attorney	1.00	0.38%	(581.08)	-	(581.08)	95.93	(485.15)
Emergency Management	1.00	0.38%	(581.08)	-	(581.08)	95.93	(485.15)
Planning & Development Services	53.00	20.15%	(30,797.20)	-	(30,797.20)	5,084.26	(25,712.94)
Parks	1.00	0.38%	(581.08)	-	(581.08)	95.93	(485.15)
Pritchard Park	1.00	0.38%	(581.08)	-	(581.08)	95.93	(485.15)
Highway	2.00	0.76%	(1,162.16)	-	(1,162.16)	191.86	(970.30)
Land Conservation	2.00	0.76%	(1,162.16)	-	(1,162.16)	191.86	(970.30)
Veterans Service	1.00	0.38%	(581.08)	-	(581.08)	95.93	(485.15)
Other Departments	2.00	0.76%	(1,162.16)	-	(1,162.16)	191.86	(970.30)
Total	263.00	100.00%	\$ (152,823.84)	\$ -	\$ (152,823.84)	\$ 22,447.47	\$ (130,376.37)

Allocation Basis: Purchase Orders by Department During 2023

Allocation Source: County Financial Records & Reports



**DEPARTMENT 7
FISCAL 2023**

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

**Department: Finance Department
Function: Audit**

Total 1st Tier Allocation \$ 112,387.02
Total 2nd Tier Allocation 17,047.74

Total Allocated Cost \$ 129,434.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	421.00	0.36%	407.16	-	407.16	-	407.16
Building & Facilities Management	2,669.00	2.30%	2,581.29	-	2,581.29	-	2,581.29
County Executive	627.00	0.54%	606.39	-	606.39	-	606.39
Finance Department	847.00	0.73%	819.16	-	819.16	-	819.16
Printing & Mail Services	311.00	0.27%	300.78	-	300.78	47.49	348.27
Data Performance & Analytics	331.00	0.28%	320.12	-	320.12	50.54	370.67
Human Resources	364.00	0.31%	352.04	-	352.04	55.58	407.62
Information Technology	764.00	0.66%	738.89	-	738.89	116.66	855.55
County Treasurer	812.00	0.70%	785.31	-	785.31	123.99	909.31
Corporation Counsel	403.00	0.35%	389.76	-	389.76	61.54	451.29
Office of Diversity	61.00	0.05%	59.00	-	59.00	9.31	68.31
Central Courts	10,257.00	8.83%	9,919.92	-	9,919.92	1,566.24	11,486.16
Sheriff's Office	10,203.00	8.78%	9,867.69	-	9,867.69	1,558.00	11,425.69
Child Support	1,173.00	1.01%	1,134.45	-	1,134.45	179.12	1,313.57
Human Services-Administration	2,510.00	2.16%	2,427.51	-	2,427.51	383.28	2,810.79
Human Services-Economic Support	3,286.14	2.83%	3,178.14	-	3,178.14	501.79	3,679.94
Human Services-Health Services	11,713.00	10.08%	11,328.07	-	11,328.07	1,788.58	13,116.64
Human Services-Workforce Solutions	1,230.86	1.06%	1,190.41	-	1,190.41	187.95	1,378.36
Human Services-Youth and Family	11,597.65	9.98%	11,216.51	-	11,216.51	1,770.96	12,987.47
Human Services-Aging	3,252.00	2.80%	3,145.13	-	3,145.13	496.58	3,641.71
Human Services-Detention Center	2,026.35	1.74%	1,959.76	-	1,959.76	309.42	2,269.18
Racine County Public Health	3,779.00	3.25%	3,654.81	-	3,654.81	577.05	4,231.86
Communications	1,849.00	1.59%	1,788.23	-	1,788.23	282.34	2,070.58
Jail	4,390.00	3.78%	4,245.73	-	4,245.73	670.35	4,916.08
Jail Alternatives	1,183.00	1.02%	1,144.12	-	1,144.12	180.64	1,324.77
Register of Deeds	1,329.00	1.14%	1,285.32	-	1,285.32	202.94	1,488.26
County Clerk	864.00	0.74%	835.61	-	835.61	131.93	967.54
District Attorney	932.00	0.80%	901.37	-	901.37	142.32	1,043.69
Victim Witness	254.00	0.22%	245.65	-	245.65	38.79	284.44
Victim Advocate	89.00	0.08%	86.08	-	86.08	13.59	99.67
Emergency Management	197.00	0.17%	190.53	-	190.53	30.08	220.61
Planning & Development Services	1,012.00	0.87%	978.74	-	978.74	154.53	1,133.27
Harbor / Marina	1,195.00	1.03%	1,155.73	-	1,155.73	182.48	1,338.20
UW Extension	215.00	0.19%	207.93	-	207.93	32.83	240.76
Parks	3,548.00	3.05%	3,431.40	-	3,431.40	541.78	3,973.18
Pritchard Park	1,694.00	1.46%	1,638.33	-	1,638.33	258.67	1,897.00
Golf Courses	155.00	0.13%	149.91	-	149.91	23.67	173.57
Highway	17,344.00	14.93%	16,774.01	-	16,774.01	2,648.43	19,422.44
Land Conservation	543.00	0.47%	525.15	-	525.15	82.92	608.07
Prairie Lakes Library System	3.00	0.00%	2.90	-	2.90	0.46	3.36



DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Audit

Total 1st Tier Allocation \$ 112,387.02
Total 2nd Tier Allocation 17,047.74

Total Allocated Cost \$ 129,434.76

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Veterans Service	400.00	0.34%	386.85	-	386.85	61.08	447.93
Medical Examiner	797.00	0.69%	770.81	-	770.81	121.70	892.51
Other Departments	9,575.00	8.24%	9,260.33	-	9,260.33	1,462.10	10,722.43
Total	116,206.00	100.00%	\$ 112,387.02	\$ -	\$ 112,387.02	\$ 17,047.74	\$ 129,434.76

Allocation Basis: Total Payroll and Accounting Transactions Processed by Department During 2023

Allocation Source: Finance Department Records and Reports

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Receipts

Total 1st Tier Allocation	\$ 33,902.57
Total 2nd Tier Allocation	5,142.60
Total Allocated Cost	\$ 39,045.18

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	140.00	1.15%	390.42	-	390.42	-	390.42
Building & Facilities Management	20.00	0.16%	55.77	-	55.77	-	55.77
County Executive	32.00	0.26%	89.24	-	89.24	-	89.24
Finance Department	24.00	0.20%	66.93	-	66.93	-	66.93
Human Resources	1.00	0.01%	2.79	-	2.79	0.43	3.22
Information Technology	2.00	0.02%	5.58	-	5.58	0.86	6.44
County Treasurer	436.00	3.59%	1,215.89	-	1,215.89	187.77	1,403.66
Corporation Counsel	11.00	0.09%	30.68	-	30.68	4.74	35.41
Office of Diversity	1.00	0.01%	2.79	-	2.79	0.43	3.22
Central Courts	592.00	4.87%	1,650.93	-	1,650.93	254.96	1,905.88
Sheriff's Office	481.00	3.96%	1,341.38	-	1,341.38	207.15	1,548.53
Child Support	64.00	0.53%	178.48	-	178.48	27.56	206.04
Human Services-Administration	117.00	0.96%	326.28	-	326.28	50.39	376.67
Human Services-Economic Support	35.00	0.29%	97.61	-	97.61	15.07	112.68
Human Services-Health Services	274.00	2.25%	764.11	-	764.11	118.00	882.11
Human Services-Workforce Solutions	62.00	0.51%	172.90	-	172.90	26.70	199.60
Human Services-Youth and Family	93.35	0.77%	260.33	-	260.33	40.20	300.53
Human Services-Aging	280.00	2.30%	780.84	-	780.84	120.59	901.43
Human Services-Detention Center	44.65	0.37%	124.52	-	124.52	19.23	143.75
Racine County Public Health	273.00	2.25%	761.32	-	761.32	117.57	878.90
Communications	41.00	0.34%	114.34	-	114.34	17.66	132.00
Jail	178.00	1.46%	496.39	-	496.39	76.66	573.05
Jail Alternatives	97.00	0.80%	270.51	-	270.51	41.77	312.28
Register of Deeds	882.00	7.26%	2,459.66	-	2,459.66	379.85	2,839.51
County Clerk	493.00	4.06%	1,374.84	-	1,374.84	212.32	1,587.16
District Attorney	72.00	0.59%	200.79	-	200.79	31.01	231.80
Victim Witness	4.00	0.03%	11.15	-	11.15	1.72	12.88
Victim Advocate	4.00	0.03%	11.15	-	11.15	1.72	12.88
Emergency Management	1.00	0.01%	2.79	-	2.79	0.43	3.22
Planning & Development Services	575.00	4.73%	1,603.52	-	1,603.52	247.63	1,851.15
Harbor / Marina	2.00	0.02%	5.58	-	5.58	0.86	6.44
UW Extension	13.00	0.11%	36.25	-	36.25	5.60	41.85
Parks	1,345.00	11.06%	3,750.84	-	3,750.84	579.25	4,330.09
Pritchard Park	357.00	2.94%	995.58	-	995.58	153.75	1,149.32
Golf Courses	26.00	0.21%	72.51	-	72.51	11.20	83.70
Highway	401.00	3.30%	1,118.28	-	1,118.28	172.70	1,290.98
Land Conservation	153.00	1.26%	426.68	-	426.68	65.89	492.57
Veterans Service	4.00	0.03%	11.15	-	11.15	1.72	12.88
Medical Examiner	35.00	0.29%	97.61	-	97.61	15.07	112.68
Other Departments	4,491.00	36.94%	12,524.18	-	12,524.18	1,934.13	14,458.31
Total	12,157.00	100.00%	\$ 33,902.57	\$ -	\$ 33,902.57	\$ 5,142.60	\$ 39,045.18

Allocation Basis: Number of General Receipts Processed by Department During 2023

Allocation Source: Financial Department Records and Reports



**DEPARTMENT 7
FISCAL 2023**

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

Department: Finance Department
Function: Copier Pool Support

Total 1st Tier Allocation \$ 7,797.59
Total 2nd Tier Allocation 1,182.80

Total Allocated Cost \$ 8,980.39

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	1,674.76	0.61%	47.38	-	47.38	-	47.38
County Executive	2,804.90	1.02%	79.35	-	79.35	-	79.35
Finance Department	2,172.56	0.79%	61.46	-	61.46	-	61.46
Human Resources	4,548.69	1.65%	128.68	-	128.68	20.00	148.69
Information Technology	1,380.47	0.50%	39.05	-	39.05	6.07	45.12
County Treasurer	4,260.64	1.55%	120.53	-	120.53	18.74	139.27
Corporation Counsel	4,862.02	1.76%	137.55	-	137.55	21.38	158.93
Central Courts	13,109.72	4.76%	370.88	-	370.88	57.65	428.53
Sheriff's Office	21,146.35	7.67%	598.24	-	598.24	92.99	691.22
Child Support	16,094.64	5.84%	455.32	-	455.32	70.77	526.10
Human Services-Administration	15,989.91	5.80%	452.36	-	452.36	70.31	522.67
Human Services-Economic Support	13,011.99	4.72%	368.11	-	368.11	57.22	425.33
Human Services-Health Services	41,389.50	15.02%	1,170.92	-	1,170.92	182.01	1,352.92
Human Services-Workforce Solutions	2,766.04	1.00%	78.25	-	78.25	12.16	90.42
Human Services-Youth and Family	14,433.32	5.24%	408.32	-	408.32	63.47	471.79
Human Services-Aging	12,730.99	4.62%	360.16	-	360.16	55.98	416.15
Human Services-Detention Center	7,218.87	2.62%	204.22	-	204.22	31.74	235.97
Racine County Public Health	6,781.63	2.46%	191.85	-	191.85	29.82	221.68
Communications	9,282.65	3.37%	262.61	-	262.61	40.82	303.43
Jail	43,152.34	15.66%	1,220.79	-	1,220.79	189.76	1,410.55
Register of Deeds	6,698.75	2.43%	189.51	-	189.51	29.46	218.97
County Clerk	3,184.69	1.16%	90.10	-	90.10	14.00	104.10
District Attorney	6,516.81	2.36%	184.36	-	184.36	28.66	213.02
Victim Witness	1,405.14	0.51%	39.75	-	39.75	6.18	45.93
Planning & Development Services	5,644.45	2.05%	159.68	-	159.68	24.82	184.50
Harbor / Marina	2,504.02	0.91%	70.84	-	70.84	11.01	81.85
UW Extension	288.06	0.10%	8.15	-	8.15	1.27	9.42
Parks	2,281.93	0.83%	64.56	-	64.56	10.03	74.59
Highway	5,736.66	2.08%	162.29	-	162.29	25.23	187.52
Land Conservation	1,452.06	0.53%	41.08	-	41.08	6.39	47.46
Veterans Service	700.98	0.25%	19.83	-	19.83	3.08	22.91
Medical Examiner	363.22	0.13%	10.28	-	10.28	1.60	11.87
Other Departments	39.70	0.01%	1.12	-	1.12	0.17	1.30
Total	275,628.46	100.00%	\$ 7,797.59	\$ -	\$ 7,797.59	\$ 1,182.80	\$ 8,980.39

Allocation Basis: Copy Charges by Department During 2023

Allocation Source: County Financial Records and Reports



DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Departmental Support

Total 1st Tier Allocation \$ 146,628.62
Total 2nd Tier Allocation 22,241.77

Total Allocated Cost \$ 168,870.38

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	54,788.39	47.21%	69,228.21	-	69,228.21	10,501.07	79,729.29
Information Technology	2,168.56	1.87%	2,740.10	-	2,740.10	415.64	3,155.74
Sheriff's Office	59,087.44	50.92%	74,660.31	-	74,660.31	11,325.05	85,985.36
Total	116,044.39	100.00%	\$ 146,628.62	\$ -	\$ 146,628.62	\$ 22,241.77	\$ 168,870.38

Allocation Basis: Direct Allocation to Benefiting Departments

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

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
FUNCTIONAL COST ALLOCATIONS

Department: Finance Department
Function: Phone Charges

Total 1st Tier Allocation	\$ (69,105.64)
Total 2nd Tier Allocation	-
Total Allocated Cost	\$ (69,105.64)

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	7,548.20	1.11%	(766.93)	-	(766.93)	-	(766.93)
County Executive	2,854.46	0.42%	(290.02)	-	(290.02)	-	(290.02)
Finance Department	14,124.73	2.08%	(1,435.12)	-	(1,435.12)	-	(1,435.12)
Printing & Mail Services	242.52	0.04%	(24.64)	-	(24.64)	-	(24.64)
Data Performance & Analytics	1,066.36	0.16%	(108.35)	-	(108.35)	-	(108.35)
Human Resources	2,860.99	0.42%	(290.69)	-	(290.69)	-	(290.69)
Information Technology	22,660.36	3.33%	(2,302.38)	-	(2,302.38)	-	(2,302.38)
County Treasurer	811.48	0.12%	(82.45)	-	(82.45)	-	(82.45)
Corporation Counsel	1,583.91	0.23%	(160.93)	-	(160.93)	-	(160.93)
Central Courts	15,416.50	2.27%	(1,566.37)	-	(1,566.37)	-	(1,566.37)
Sheriff's Office	252,431.60	37.11%	(25,647.99)	-	(25,647.99)	-	(25,647.99)
Child Support	1,405.47	0.21%	(142.80)	-	(142.80)	-	(142.80)
Human Services-Administration	70,149.51	10.31%	(7,127.45)	-	(7,127.45)	-	(7,127.45)
Human Services-Economic Support	4,365.41	0.64%	(443.54)	-	(443.54)	-	(443.54)
Human Services-Health Services	19,370.07	2.85%	(1,968.07)	-	(1,968.07)	-	(1,968.07)
Human Services-Workforce Solutions	5,878.50	0.86%	(597.28)	-	(597.28)	-	(597.28)
Human Services-Youth and Family	14,523.06	2.14%	(1,475.60)	-	(1,475.60)	-	(1,475.60)
Human Services-Aging	38,656.21	5.68%	(3,927.61)	-	(3,927.61)	-	(3,927.61)
Human Services-Detention Center	449.09	0.07%	(45.63)	-	(45.63)	-	(45.63)
Racine County Public Health	39,458.81	5.80%	(4,009.16)	-	(4,009.16)	-	(4,009.16)
Communications	55,592.22	8.17%	(5,648.38)	-	(5,648.38)	-	(5,648.38)
Jail	9,144.91	1.34%	(929.16)	-	(929.16)	-	(929.16)
Register of Deeds	1,333.85	0.20%	(135.52)	-	(135.52)	-	(135.52)
County Clerk	848.81	0.12%	(86.24)	-	(86.24)	-	(86.24)
District Attorney	7,048.04	1.04%	(716.11)	-	(716.11)	-	(716.11)
Victim Witness	1,361.58	0.20%	(138.34)	-	(138.34)	-	(138.34)
Victim Advocate	945.46	0.14%	(96.06)	-	(96.06)	-	(96.06)
Emergency Management	1,886.35	0.28%	(191.66)	-	(191.66)	-	(191.66)
Planning & Development Services	2,573.69	0.38%	(261.50)	-	(261.50)	-	(261.50)
Harbor / Marina	2,006.08	0.29%	(203.83)	-	(203.83)	-	(203.83)
UW Extension	647.35	0.10%	(65.77)	-	(65.77)	-	(65.77)
Parks	11,857.74	1.74%	(1,204.79)	-	(1,204.79)	-	(1,204.79)
Pritchard Park	7,777.70	1.14%	(790.24)	-	(790.24)	-	(790.24)
Highway	40,085.90	5.89%	(4,072.88)	-	(4,072.88)	-	(4,072.88)
Land Conservation	1,767.33	0.26%	(179.57)	-	(179.57)	-	(179.57)
Veterans Service	1,866.59	0.27%	(189.65)	-	(189.65)	-	(189.65)
Medical Examiner	6,687.21	0.98%	(679.45)	-	(679.45)	-	(679.45)
Other Departments	10,860.79	1.60%	(1,103.50)	-	(1,103.50)	-	(1,103.50)
Total	680,148.84	100.00%	\$ (69,105.64)	\$ -	\$ (69,105.64)	\$ -	\$ (69,105.64)

Allocation Basis: Phone Charges by Department During 2023

Allocation Source: County Financial Records and Reports



DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting &	
		Budgets	Payroll
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Insurance & Employee Activity	4,949.82	4,152.23	-
Audit & Consulting Services	-	-	-
Building & Facilities Management	37,605.87	42,702.65	5,769.44
County Executive	5,718.73	3,962.54	1,271.23
Finance Department	6,275.70	5,142.87	5,687.96
Printing & Mail Services	(1,334.69)	4,163.48	-
Data Performance & Analytics	4,318.63	2,390.15	2,151.31
Human Resources	86,103.19	3,161.16	2,943.90
Information Technology	5,662.37	9,277.89	4,812.15
County Treasurer	8,292.61	3,469.57	2,453.25
Corporation Counsel	7,391.17	2,981.26	3,925.20
Office of Diversity	947.69	385.51	490.65
Central Courts	236,342.55	201,286.49	23,287.02
Sheriff's Office	210,706.26	80,057.13	82,844.41
Child Support	22,692.39	7,787.26	13,002.23
Human Services-Administration	2,417.30	3,578.80	11,473.67
Human Services-Economic Support	32,611.50	1,322.93	27,514.16
Human Services-Health Services	73,750.69	17,090.85	52,008.93
Human Services-Workforce Solutions	4,644.71	2,101.66	1,471.95
Human Services-Youth and Family	89,423.80	48,379.95	28,759.65
Human Services-Aging	6,797.86	9,162.24	-
Human Services-Detention Center	23,628.19	3,393.75	18,116.32
Racine County Public Health	34,292.99	28,810.29	14,832.74
Communications	27,351.16	9,303.59	22,645.40
Jail	79,517.52	22,899.17	52,103.28
Jail Alternatives	10,844.13	8,301.27	905.82
Register of Deeds	8,446.95	4,034.98	3,396.81
County Clerk	6,707.95	2,261.65	2,358.90
District Attorney	16,954.55	8,892.38	7,774.92
Victim Witness	4,263.63	1,567.73	2,490.99
Victim Advocate	1,072.54	565.41	490.65
Emergency Management	2,774.33	2,415.85	811.46

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Total	Accounting & Budgets	Payroll
Planning & Development Services	(15,809.01)	3,675.17	3,321.32
Harbor / Marina	15,486.46	14,263.79	-
UW Extension	3,515.93	3,289.67	-
Parks	17,833.22	7,048.37	4,096.93
Pritchard Park	12,853.76	3,784.40	7,298.42
Golf Courses	1,105.40	848.12	-
Highway	65,336.11	27,718.01	21,760.34
Land Conservation	6,533.19	5,063.00	1,471.95
Prairie Lakes Library System	3.36	-	-
Veterans Service	4,954.79	3,315.37	1,830.50
Medical Examiner	12,791.99	7,170.45	5,283.93
Courts & Judicial	-	-	-
Other Departments	77,718.34	43,947.89	10,662.21
Total	\$ 1,263,495.62	\$ 665,126.92	\$ 451,520.00

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Purchasing	Audit	Receipts
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Insurance & Employee Activity	-	407.16	390.42
Audit & Consulting Services	-	-	-
Building & Facilities Management	(12,783.74)	2,581.29	55.77
County Executive	-	606.39	89.24
Finance Department	(4,067.55)	819.16	66.93
Printing & Mail Services	(5,821.80)	348.27	-
Data Performance & Analytics	(485.15)	370.67	-
Human Resources	-	407.62	3.22
Information Technology	(10,188.15)	855.55	6.44
County Treasurer	-	909.31	1,403.66
Corporation Counsel	-	451.29	35.41
Office of Diversity	-	68.31	3.22
Central Courts	(485.15)	11,486.16	1,905.88
Sheriff's Office	(26,198.09)	11,425.69	1,548.53
Child Support	-	1,313.57	206.04
Human Services-Administration	(9,217.85)	2,810.79	376.67
Human Services-Economic Support	-	3,679.94	112.68
Human Services-Health Services	(8,732.70)	13,116.64	882.11
Human Services-Workforce Solutions	-	1,378.36	199.60
Human Services-Youth and Family	-	12,987.47	300.53
Human Services-Aging	(3,396.05)	3,641.71	901.43
Human Services-Detention Center	(485.15)	2,269.18	143.75
Racine County Public Health	(10,673.30)	4,231.86	878.90
Communications	(1,455.45)	2,070.58	132.00
Jail	(1,455.45)	4,916.08	573.05
Jail Alternatives	-	1,324.77	312.28
Register of Deeds	(3,396.05)	1,488.26	2,839.51
County Clerk	(485.15)	967.54	1,587.16
District Attorney	(485.15)	1,043.69	231.80
Victim Witness	-	284.44	12.88
Victim Advocate	-	99.67	12.88
Emergency Management	(485.15)	220.61	3.22

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Purchasing	Audit	Receipts
Planning & Development Services	(25,712.94)	1,133.27	1,851.15
Harbor / Marina	-	1,338.20	6.44
UW Extension	-	240.76	41.85
Parks	(485.15)	3,973.18	4,330.09
Pritchard Park	(485.15)	1,897.00	1,149.32
Golf Courses	-	173.57	83.70
Highway	(970.30)	19,422.44	1,290.98
Land Conservation	(970.30)	608.07	492.57
Prairie Lakes Library System	-	3.36	-
Veterans Service	(485.15)	447.93	12.88
Medical Examiner	-	892.51	112.68
Courts & Judicial	-	-	-
Other Departments	(970.30)	10,722.43	14,458.31
Total	\$ (130,376.37)	\$ 129,434.76	\$ 39,045.18

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Copier Pool Support	Departmental Support	Phone Charges
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Insurance & Employee Activity	-	-	-
Audit & Consulting Services	-	-	-
Building & Facilities Management	47.38	-	(766.93)
County Executive	79.35	-	(290.02)
Finance Department	61.46	-	(1,435.12)
Printing & Mail Services	-	-	(24.64)
Data Performance & Analytics	-	-	(108.35)
Human Resources	148.69	79,729.29	(290.69)
Information Technology	45.12	3,155.74	(2,302.38)
County Treasurer	139.27	-	(82.45)
Corporation Counsel	158.93	-	(160.93)
Office of Diversity	-	-	-
Central Courts	428.53	-	(1,566.37)
Sheriff's Office	691.22	85,985.36	(25,647.99)
Child Support	526.10	-	(142.80)
Human Services-Administration	522.67	-	(7,127.45)
Human Services-Economic Support	425.33	-	(443.54)
Human Services-Health Services	1,352.92	-	(1,968.07)
Human Services-Workforce Solutions	90.42	-	(597.28)
Human Services-Youth and Family	471.79	-	(1,475.60)
Human Services-Aging	416.15	-	(3,927.61)
Human Services-Detention Center	235.97	-	(45.63)
Racine County Public Health	221.68	-	(4,009.16)
Communications	303.43	-	(5,648.38)
Jail	1,410.55	-	(929.16)
Jail Alternatives	-	-	-
Register of Deeds	218.97	-	(135.52)
County Clerk	104.10	-	(86.24)
District Attorney	213.02	-	(716.11)
Victim Witness	45.93	-	(138.34)
Victim Advocate	-	-	(96.06)
Emergency Management	-	-	(191.66)

DEPARTMENT 7
FISCAL 2023

RACINE COUNTY, WISCONSIN
FINANCE DEPARTMENT
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Finance Department

Grantee Department	Copier Pool Support	Departmental Support	Phone Charges
Planning & Development Services	184.50	-	(261.50)
Harbor / Marina	81.85	-	(203.83)
UW Extension	9.42	-	(65.77)
Parks	74.59	-	(1,204.79)
Pritchard Park	-	-	(790.24)
Golf Courses	-	-	-
Highway	187.52	-	(4,072.88)
Land Conservation	47.46	-	(179.57)
Prairie Lakes Library System	-	-	-
Veterans Service	22.91	-	(189.65)
Medical Examiner	11.87	-	(679.45)
Courts & Judicial	-	-	-
Other Departments	1.30	-	(1,103.50)
Total	\$ 8,980.39	\$ 168,870.38	\$ (69,105.64)

**DEPARTMENT 8
FISCAL 2023**

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 2023.
- **Postage/Mail**: Costs related to the delivery/processing of mail have been allocated based on postage charges by department during 2023.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 8
FISCAL 2023**

**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	-	-	-	-
Contracted Services	4,915.89	-	4,915.89	-
C/S-Shredding	15,239.62	-	15,239.62	-
C/S-Courier	31,301.00	-	-	31,301.00
C/S-Ricoh	165,419.37	17,732.96	73,843.21	73,843.21
C/S-Mail Pickup	3,735.00	-	-	3,735.00
Equipment Repairs	1,616.76	-	1,616.76	-
Leases	144,464.46	-	144,464.46	-
Lease-Postage Meter	2,742.00	-	-	2,742.00
Maintenance Agreements	68,706.34	-	68,706.34	-
M/C-Folder Stuffer	3,156.00	-	-	3,156.00
MC Postage Machine	7,493.16	-	-	7,493.16
MC-Anajet	2,072.55	-	2,072.55	-
Software Subscriptions	5,198.72	-	5,198.72	-
Telephone	242.52	242.52	-	-
Office Supplies	1,553.71	1,553.71	-	-
Off Supp-Ink Mail Machine	2,060.45	-	-	2,060.45
Off Supp-Toner Envelope Printer	3,984.00	-	3,984.00	-
Off Supp - Anajet Printer	70.79	-	70.79	-
Printing	26.99	26.99	-	-
Printing-Scrap	13,409.94	-	13,409.94	-
Postage	2,617.19	2,617.19	-	-
Postage-Billable	(6,331.79)	-	-	(6,331.79)
Equipment	987.14	-	987.14	-
Mat-Neopost Mail Machine	129.46	-	-	129.46
Capital Purchases	17,389.41	-	17,389.41	-
Total Expenditures	\$ 492,200.68	\$ 22,173.37	\$ 351,898.83	\$ 118,128.49
Cost Adjustments:				
TVCCOG Revenue	(20,691.50)	-	(20,691.50)	-
Copier Pool Revenues	(378,399.88)	-	(378,399.88)	-
Sale of Materials	(6,902.53)	-	(6,902.53)	-

**DEPARTMENT 8
FISCAL 2023**

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

Department: Printing & Mail Services

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Printing Services</u>	<u>Postage/Mail</u>
Total Cost Adjustments	\$ (405,993.91)	\$ -	\$ (405,993.91)	\$ -
General & Administrative Allocation	(0.00)	(22,173.37)	16,600.70	5,572.67
Disallowed / Capitalized	(12,325.74)	-	(12,325.74)	-
Incoming Costs				
1st Allocation				
Building Depreciation	3,107.76	-	2,326.71	781.05
Equipment Depreciation	8,202.45	-	3,733.86	4,468.59
Insurance & Employee Activity	852.30	-	638.10	214.20
Audit & Consulting Services	511.73	-	383.12	128.61
Building & Facilities Management	21,884.22	-	16,384.22	5,500.00
County Executive	20.74	-	15.53	5.21
Finance Department	(3,282.29)	-	(2,457.37)	(824.91)
Total 1st Allocation	31,296.92	-	21,024.17	10,272.75
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 105,177.95	\$ -	\$ (28,795.96)	\$ 133,973.91
2nd Allocation				
Building Depreciation	1.17	-	0.87	0.29
Equipment Depreciation	0.90	-	0.41	0.49
Insurance & Employee Activity	31.90	-	23.89	8.02
Audit & Consulting Services	0.76	-	0.57	0.19
Building & Facilities Management	609.19	-	456.09	153.10
County Executive	1.32	-	0.99	0.33
Finance Department	1,947.60	-	1,458.12	489.48
Printing & Mail Services	1,449.70	-	1,085.35	364.34
Data Performance & Analytics	134.41	-	100.63	33.78
Human Resources	454.11	-	339.98	114.13
Information Technology	5,548.26	-	4,153.86	1,394.40

DEPARTMENT 8
FISCAL 2023

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

Department: Printing & Mail Services

Functions:	Total	General & Administrative	Printing Services	Postage/Mail
County Treasurer	-	-	-	-
Corporation Counsel	-	-	-	-
Office of Diversity	107.07	-	80.16	26.91
Central Courts	-	-	-	-
Sheriff's Office	22,233.32	-	16,645.58	5,587.74
Total 2nd Allocation	32,519.70	-	24,346.50	8,173.20
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 32,519.70	\$ -	\$ 24,346.50	\$ 8,173.20
Total Incoming Costs	63,816.63	-	45,370.67	18,445.95
Total Allocated Cost	\$ 137,697.66	\$ -	\$ (4,449.45)	\$ 142,147.11

**DEPARTMENT 8
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ (28,795.96)
Total 2nd Tier Allocation	24,346.50
Total Allocated Cost	\$ (4,449.45)

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	10.81	0.00%	(1.39)	-	(1.39)	-	(1.39)
County Executive	4,887.49	2.19%	(630.49)	-	(630.49)	-	(630.49)
Finance Department	4,185.81	1.88%	(539.98)	-	(539.98)	-	(539.98)
Printing & Mail Services	26.99	0.01%	(3.48)	-	(3.48)	-	(3.48)
Data Performance & Analytics	1,728.09	0.77%	(222.93)	-	(222.93)	-	(222.93)
Human Resources	6,187.57	2.77%	(798.21)	-	(798.21)	709.31	(88.89)
Information Technology	7.19	0.00%	(0.93)	-	(0.93)	0.82	(0.10)
County Treasurer	4,719.56	2.11%	(608.83)	-	(608.83)	541.03	(67.80)
Corporation Counsel	334.90	0.15%	(43.20)	-	(43.20)	38.39	(4.81)
Office of Diversity	94.70	0.04%	(12.22)	-	(12.22)	10.86	(1.36)
Central Courts	15,735.51	7.05%	(2,029.91)	-	(2,029.91)	1,803.84	(226.06)
Sheriff's Office	8,202.91	3.67%	(1,058.19)	-	(1,058.19)	940.34	(117.85)
Child Support	6,258.96	2.80%	(807.42)	-	(807.42)	717.50	(89.92)
Human Services-Administration	1,623.18	0.73%	(209.39)	-	(209.39)	186.07	(23.32)
Human Services-Economic Support	2,577.56	1.15%	(332.51)	-	(332.51)	295.48	(37.03)
Human Services-Health Services	10,492.74	4.70%	(1,353.58)	-	(1,353.58)	1,202.84	(150.74)
Human Services-Workforce Solutions	3,781.15	1.69%	(487.77)	-	(487.77)	433.45	(54.32)
Human Services-Youth and Family	10,258.00	4.60%	(1,323.30)	-	(1,323.30)	1,175.93	(147.37)
Human Services-Aging	37,343.80	16.73%	(4,817.41)	-	(4,817.41)	4,280.91	(536.50)
Human Services-Detention Center	298.92	0.13%	(38.56)	-	(38.56)	34.27	(4.29)
Racine County Public Health	4,151.76	1.86%	(535.58)	-	(535.58)	475.94	(59.65)
Communications	3,297.50	1.48%	(425.38)	-	(425.38)	378.01	(47.37)
Jail	8,169.77	3.66%	(1,053.91)	-	(1,053.91)	936.54	(117.37)
Jail Alternatives	830.03	0.37%	(107.08)	-	(107.08)	95.15	(11.92)
Register of Deeds	1,066.78	0.48%	(137.62)	-	(137.62)	122.29	(15.33)
County Clerk	56,667.50	25.39%	(7,310.20)	-	(7,310.20)	6,496.09	(814.11)
District Attorney	1,852.02	0.83%	(238.91)	-	(238.91)	212.31	(26.61)
Victim Witness	1,406.10	0.63%	(181.39)	-	(181.39)	161.19	(20.20)
Victim Advocate	235.90	0.11%	(30.43)	-	(30.43)	27.04	(3.39)
Emergency Management	1,263.11	0.57%	(162.94)	-	(162.94)	144.80	(18.15)
Planning & Development Services	203.23	0.09%	(26.22)	-	(26.22)	23.30	(2.92)
Harbor / Marina	1,819.41	0.82%	(234.71)	-	(234.71)	208.57	(26.14)
UW Extension	259.15	0.12%	(33.43)	-	(33.43)	29.71	(3.72)
Parks	1,775.80	0.80%	(229.08)	-	(229.08)	203.57	(25.51)
Pritchard Park	43.88	0.02%	(5.66)	-	(5.66)	5.03	(0.63)
Highway	1,422.61	0.64%	(183.52)	-	(183.52)	163.08	(20.44)
Land Conservation	296.46	0.13%	(38.24)	-	(38.24)	33.98	(4.26)
Veterans Service	634.28	0.28%	(81.82)	-	(81.82)	72.71	(9.11)
Medical Examiner	351.99	0.16%	(45.41)	-	(45.41)	40.35	(5.06)



**DEPARTMENT 8
FISCAL 2023**

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

Department: Printing & Mail Services
Function: Printing Services

Total 1st Tier Allocation \$ (28,795.96)
Total 2nd Tier Allocation 24,346.50

Total Allocated Cost \$ (4,449.45)

	<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							
Other Departments	18,718.57	8.39%	(2,414.73)	-	(2,414.73)	2,145.81	(268.92)
Total	<u>223,221.69</u>	<u>100.00%</u>	<u>\$ (28,795.96)</u>	<u>\$ -</u>	<u>\$ (28,795.96)</u>	<u>\$ 24,346.50</u>	<u>\$ (4,449.45)</u>

Allocation Basis: Printing Charges by Department During 2023

Allocation Source: County Financial Records and Reports

**DEPARTMENT 8
FISCAL 2023**

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

Department: Printing & Mail Services
Function: Postage/Mail

Total 1st Tier Allocation \$ 133,973.91
Total 2nd Tier Allocation 8,173.20

Total Allocated Cost \$ 142,147.11

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	21.97	0.01%	12.20	-	12.20	-	12.20
County Executive	55.82	0.02%	30.99	-	30.99	-	30.99
Finance Department	10,595.93	4.39%	5,883.32	-	5,883.32	-	5,883.32
Printing & Mail Services	2,617.19	1.08%	1,453.18	-	1,453.18	-	1,453.18
Human Resources	574.31	0.24%	318.88	-	318.88	20.59	339.47
Information Technology	68.16	0.03%	37.85	-	37.85	2.44	40.29
County Treasurer	16,674.49	6.91%	9,258.40	-	9,258.40	597.74	9,856.14
Corporation Counsel	1,436.46	0.60%	797.58	-	797.58	51.49	849.08
Central Courts	74,750.74	30.98%	41,504.86	-	41,504.86	2,679.64	44,184.50
Sheriff's Office	18,123.31	7.51%	10,062.85	-	10,062.85	649.68	10,712.53
Child Support	34,521.83	14.31%	19,168.02	-	19,168.02	1,237.53	20,405.55
Human Services-Administration	22,227.70	9.21%	12,341.78	-	12,341.78	796.81	13,138.60
Human Services-Economic Support	1,432.02	0.59%	795.12	-	795.12	51.33	846.45
Human Services-Health Services	2,481.42	1.03%	1,377.79	-	1,377.79	88.95	1,466.75
Human Services-Workforce Solutions	2,533.01	1.05%	1,406.44	-	1,406.44	90.80	1,497.24
Human Services-Youth and Family	8,153.74	3.38%	4,527.31	-	4,527.31	292.29	4,819.60
Human Services-Aging	11,505.51	4.77%	6,388.36	-	6,388.36	412.45	6,800.81
Human Services-Detention Center	339.30	0.14%	188.40	-	188.40	12.16	200.56
Racine County Public Health	5,568.36	2.31%	3,091.80	-	3,091.80	199.61	3,291.41
Jail	410.20	0.17%	227.76	-	227.76	14.70	242.47
Jail Alternatives	1,546.86	0.64%	858.88	-	858.88	55.45	914.34
Register of Deeds	2,594.45	1.08%	1,440.55	-	1,440.55	93.01	1,533.56
County Clerk	10,148.64	4.21%	5,634.97	-	5,634.97	363.81	5,998.77
District Attorney	2,648.73	1.10%	1,470.69	-	1,470.69	94.95	1,565.64
Victim Witness	3,132.42	1.30%	1,739.26	-	1,739.26	112.29	1,851.55
Victim Advocate	1,330.92	0.55%	738.98	-	738.98	47.71	786.70
Emergency Management	5.40	0.00%	3.00	-	3.00	0.19	3.19
Planning & Development Services	2,920.49	1.21%	1,621.58	-	1,621.58	104.69	1,726.28
Harbor / Marina	37.49	0.02%	20.82	-	20.82	1.34	22.16
UW Extension	1,137.07	0.47%	631.35	-	631.35	40.76	672.11
Parks	40.70	0.02%	22.60	-	22.60	1.46	24.06
Highway	146.57	0.06%	81.38	-	81.38	5.25	86.64
Land Conservation	884.63	0.37%	491.18	-	491.18	31.71	522.90
Veterans Service	436.26	0.18%	242.23	-	242.23	15.64	257.87
Medical Examiner	107.83	0.04%	59.87	-	59.87	3.87	63.74
Other Departments	78.67	0.03%	43.68	-	43.68	2.82	46.50
Total	241,288.60	100.00%	\$ 133,973.91	\$ -	\$ 133,973.91	\$ 8,173.20	\$ 142,147.11

Allocation Basis: Postage Charges by Department During 2023

Allocation Source: County Financial Records and Reports



**DEPARTMENT 8
FISCAL 2023**

**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	-	-	-
Audit & Consulting Services	-	-	-
Building & Facilities Management	10.80	(1.39)	12.20
County Executive	(599.50)	(630.49)	30.99
Finance Department	5,343.34	(539.98)	5,883.32
Printing & Mail Services	1,449.70	(3.48)	1,453.18
Data Performance & Analytics	(222.93)	(222.93)	-
Human Resources	250.58	(88.89)	339.47
Information Technology	40.19	(0.10)	40.29
County Treasurer	9,788.34	(67.80)	9,856.14
Corporation Counsel	844.27	(4.81)	849.08
Office of Diversity	(1.36)	(1.36)	-
Central Courts	43,958.44	(226.06)	44,184.50
Sheriff's Office	10,594.68	(117.85)	10,712.53
Child Support	20,315.63	(89.92)	20,405.55
Human Services-Administration	13,115.28	(23.32)	13,138.60
Human Services-Economic Support	809.42	(37.03)	846.45
Human Services-Health Services	1,316.00	(150.74)	1,466.75
Human Services-Workforce Solutions	1,442.92	(54.32)	1,497.24
Human Services-Youth and Family	4,672.23	(147.37)	4,819.60
Human Services-Aging	6,264.31	(536.50)	6,800.81
Human Services-Detention Center	196.26	(4.29)	200.56
Racine County Public Health	3,231.76	(59.65)	3,291.41
Communications	(47.37)	(47.37)	-
Jail	125.10	(117.37)	242.47
Jail Alternatives	902.41	(11.92)	914.34
Register of Deeds	1,518.23	(15.33)	1,533.56
County Clerk	5,184.66	(814.11)	5,998.77
District Attorney	1,539.03	(26.61)	1,565.64
Victim Witness	1,831.35	(20.20)	1,851.55
Victim Advocate	783.31	(3.39)	786.70
Emergency Management	(14.95)	(18.15)	3.19

DEPARTMENT 8
FISCAL 2023

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	1,723.36	(2.92)	1,726.28
Harbor / Marina	(3.98)	(26.14)	22.16
UW Extension	668.39	(3.72)	672.11
Parks	(1.45)	(25.51)	24.06
Pritchard Park	(0.63)	(0.63)	-
Golf Courses	-	-	-
Highway	66.20	(20.44)	86.64
Land Conservation	518.64	(4.26)	522.90
Prairie Lakes Library System	-	-	-
Veterans Service	248.76	(9.11)	257.87
Medical Examiner	58.68	(5.06)	63.74
Courts & Judicial	-	-	-
Other Departments	(222.42)	(268.92)	46.50
Total	\$ 137,697.66	\$ (4,449.45)	\$ 142,147.11

**DEPARTMENT 9
FISCAL 2023**

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 2023**

**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	\$ 333,421.28	\$ 124,832.93	\$ 174,512.70	\$ 34,075.65
Fringe Benefits	113,653.73	42,551.96	59,486.36	11,615.41
Software Subscription	4,203.65	4,203.65	-	-
Telephone	1,066.36	1,066.36	-	-
Public Liability Insurance	5,745.93	5,745.93	-	-
Travel/Mileage	219.72	219.72	-	-
Training	37.94	37.94	-	-
Conferences	3,049.44	3,049.44	-	-
Office Supplies	164.41	164.41	-	-
Printing	1,728.09	1,728.09	-	-
Printing-Clearing Account	51.23	51.23	-	-
Equipment	8,783.72	8,783.72	-	-
Materials	(439.27)	(439.27)	-	-
Total Expenditures	\$ 471,686.23	\$ 191,996.10	\$ 233,999.06	\$ 45,691.07
Cost Adjustments:				
	-	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	(0.00)	(191,996.10)	160,631.01	31,365.09
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	882.28	-	738.15	144.13
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	279.88	-	234.16	45.72
Audit & Consulting Services	692.22	-	579.14	113.08
Building & Facilities Management	6,212.82	-	5,197.87	1,014.95

**DEPARTMENT 9
FISCAL 2023**

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

Department: Data Performance & Analytics

Functions:	Total	General & Administrative	Departmental Specific	County-wide Projects
County Executive	11,827.64	-	9,895.44	1,932.20
Finance Department	3,448.84	-	2,885.43	563.41
Printing & Mail Services	(222.93)	-	(186.51)	(36.42)
Total 1st Allocation	23,120.76	-	19,343.68	3,777.08
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 494,806.99	\$ -	\$ 413,973.75	\$ 80,833.24
2nd Allocation				
Building Depreciation	0.33	-	0.28	0.05
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	13.76	-	11.52	2.25
Audit & Consulting Services	1.06	-	0.88	0.17
Building & Facilities Management	172.95	-	144.69	28.25
County Executive	728.42	-	609.42	119.00
Finance Department	869.79	-	727.70	142.09
Printing & Mail Services	-	-	-	-
Data Performance & Analytics	26,371.84	-	22,063.65	4,308.19
Human Resources	3,215.63	-	2,690.32	525.32
Information Technology	19,193.14	-	16,057.68	3,135.45
County Treasurer	-	-	-	-
Corporation Counsel	-	-	-	-
Office of Diversity	214.14	-	179.16	34.98
Central Courts	-	-	-	-
Sheriff's Office	6,312.01	-	5,280.86	1,031.15
Total 2nd Allocation	57,093.07	-	47,766.17	9,326.91
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-

DEPARTMENT 9
FISCAL 2023

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	\$ 57,093.07	\$ -	\$ 47,766.17	\$ 9,326.91
Total Incoming Costs	80,213.83	-	67,109.85	13,103.99
Total Allocated Cost	\$ 551,900.06	\$ -	\$ 461,739.92	\$ 90,160.14

**DEPARTMENT 9
FISCAL 2023**

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

Department: Data Performance & Analytics
Function: Departmental Specific

Total 1st Tier Allocation	\$ 413,973.75
Total 2nd Tier Allocation	<u>47,766.17</u>
Total Allocated Cost	\$ 461,739.92

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
County Executive	4,133.85	1.91%	7,902.68	-	7,902.68	-	7,902.68
Finance Department	1,859.38	0.86%	3,554.58	-	3,554.58	-	3,554.58
Data Performance & Analytics	13,654.35	6.31%	26,103.03	-	26,103.03	-	26,103.03
Human Resources	5,578.15	2.58%	10,663.75	-	10,663.75	1,353.21	12,016.96
Information Technology	1,115.63	0.52%	2,132.75	-	2,132.75	270.64	2,403.39
Sheriff's Office	28,756.42	13.28%	54,973.66	-	54,973.66	6,976.06	61,949.72
Child Support	3,718.77	1.72%	7,109.17	-	7,109.17	902.14	8,011.32
Human Services-Administration	29,007.90	13.40%	55,454.42	(96,672.06)	(41,217.64)	7,037.06	(34,180.58)
Human Services-Economic Support	10,710.66	4.95%	20,475.57	-	20,475.57	2,598.31	23,073.89
Human Services-Health Services	14,503.95	6.70%	27,727.21	-	27,727.21	3,518.53	31,245.74
Human Services-Workforce Solutions	16,289.06	7.52%	31,139.80	-	31,139.80	3,951.58	35,091.39
Human Services-Youth and Family	27,023.08	12.48%	51,660.04	-	51,660.04	6,555.56	58,215.60
Human Services-Aging	3,718.77	1.72%	7,109.17	-	7,109.17	902.14	8,011.32
Communications	1,115.63	0.52%	2,132.75	-	2,132.75	270.64	2,403.39
Register of Deeds	12,001.90	5.54%	22,944.04	-	22,944.04	2,911.56	25,855.59
County Clerk	743.75	0.34%	1,421.83	-	1,421.83	180.43	1,602.25
District Attorney	5,511.80	2.55%	10,536.91	-	10,536.91	1,337.11	11,874.03
Emergency Management	13,489.40	6.23%	25,787.69	-	25,787.69	3,272.41	29,060.10
Parks	20,639.93	9.53%	39,457.36	-	39,457.36	5,007.07	44,464.43
Land Conservation	743.75	0.34%	1,421.83	-	1,421.83	180.43	1,602.25
Medical Examiner	1,859.38	0.86%	3,554.58	-	3,554.58	451.07	4,005.65
Courts & Judicial	371.88	0.17%	710.92	-	710.92	90.21	801.14
Total	216,547.39	100.00%	\$ 413,973.75	\$ (96,672.06)	\$ 317,301.69	\$ 47,766.17	\$ 365,067.86

Allocation Basis: Time/Effort Analysis by Benefiting Department for 2023

Allocation Source: Data & Performance Analytics Staff

**DEPARTMENT 9
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ 80,833.24
Total 2nd Tier Allocation	<u>9,326.91</u>
Total Allocated Cost	\$ 90,160.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	2.650	0.22%	178.09	-	178.09	-	178.09
Building & Facilities Management	14.500	1.21%	974.45	-	974.45	-	974.45
County Executive	3.900	0.32%	262.09	-	262.09	-	262.09
Finance Department	14.000	1.16%	940.85	-	940.85	-	940.85
Printing & Mail Services	2.000	0.17%	134.41	-	134.41	-	134.41
Data Performance & Analytics	4.000	0.33%	268.81	-	268.81	-	268.81
Human Resources	5.800	0.48%	389.78	-	389.78	46.56	436.35
Information Technology	17.000	1.41%	1,142.46	-	1,142.46	136.48	1,278.94
County Treasurer	5.000	0.42%	336.02	-	336.02	40.14	376.16
Corporation Counsel	7.100	0.59%	477.15	-	477.15	57.00	534.15
Office of Diversity	1.000	0.08%	67.20	-	67.20	8.03	75.23
Central Courts	57.130	4.75%	3,839.35	-	3,839.35	458.65	4,298.00
Sheriff's Office	183.090	15.22%	12,304.32	-	12,304.32	1,469.89	13,774.21
Child Support	30.350	2.52%	2,039.63	-	2,039.63	243.66	2,283.29
Human Services-Administration	24.200	2.01%	1,626.33	-	1,626.33	194.28	1,820.61
Human Services-Economic Support	65.000	5.40%	4,368.24	-	4,368.24	521.84	4,890.07
Human Services-Health Services	153.470	12.76%	10,313.75	-	10,313.75	1,232.10	11,545.84
Human Services-Workforce Solutions	7.500	0.62%	504.03	-	504.03	60.21	564.24
Human Services-Youth and Family	84.000	6.98%	5,645.11	-	5,645.11	674.37	6,319.48
Human Services-Aging	46.190	3.84%	3,104.14	-	3,104.14	370.83	3,474.96
Human Services-Detention Center	45.000	3.74%	3,024.16	-	3,024.16	361.27	3,385.44
Racine County Public Health	33.900	2.82%	2,278.20	-	2,278.20	272.16	2,550.36
Communications	53.000	4.41%	3,561.79	-	3,561.79	425.50	3,987.29
Jail	146.500	12.18%	9,845.34	-	9,845.34	1,176.14	11,021.48
Jail Alternatives	8.000	0.67%	537.63	-	537.63	64.23	601.86
Register of Deeds	10.250	0.85%	688.84	-	688.84	82.29	771.13
County Clerk	4.250	0.35%	285.62	-	285.62	34.12	319.74
District Attorney	16.000	1.33%	1,075.26	-	1,075.26	128.45	1,203.71
Victim Witness	6.000	0.50%	403.22	-	403.22	48.17	451.39
Victim Advocate	1.700	0.14%	114.25	-	114.25	13.65	127.89
Emergency Management	2.000	0.17%	134.41	-	134.41	16.06	150.46
Planning & Development Services	7.650	0.64%	514.11	-	514.11	61.42	575.52
UW Extension	5.000	0.42%	336.02	-	336.02	40.14	376.16
Parks	24.360	2.03%	1,637.08	-	1,637.08	195.57	1,832.65
Highway	80.480	6.69%	5,408.55	-	5,408.55	646.11	6,054.66
Land Conservation	3.000	0.25%	201.61	-	201.61	24.08	225.70
Veterans Service	3.000	0.25%	201.61	-	201.61	24.08	225.70
Medical Examiner	3.540	0.29%	237.90	-	237.90	28.42	266.32
Other Departments	21.300	1.77%	1,431.44	-	1,431.44	171.00	1,602.44
Total	1,202.810	100.00%	\$ 80,833.24	\$ -	\$ 80,833.24	\$ 9,326.91	\$ 90,160.14

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

Allocation Source: County Financial and Human Resources Records



DEPARTMENT 9
FISCAL 2023

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	178.09	-	178.09
Audit & Consulting Services	-	-	-
Building & Facilities Management	974.45	-	974.45
County Executive	8,164.78	7,902.68	262.09
Finance Department	4,495.43	3,554.58	940.85
Printing & Mail Services	134.41	-	134.41
Data Performance & Analytics	26,371.84	26,103.03	268.81
Human Resources	12,453.31	12,016.96	436.35
Information Technology	3,682.34	2,403.39	1,278.94
County Treasurer	376.16	-	376.16
Corporation Counsel	534.15	-	534.15
Office of Diversity	75.23	-	75.23
Central Courts	4,298.00	-	4,298.00
Sheriff's Office	75,723.93	61,949.72	13,774.21
Child Support	10,294.60	8,011.32	2,283.29
Human Services-Administration	(32,359.97)	(34,180.58)	1,820.61
Human Services-Economic Support	27,963.96	23,073.89	4,890.07
Human Services-Health Services	42,791.58	31,245.74	11,545.84
Human Services-Workforce Solutions	35,655.63	35,091.39	564.24
Human Services-Youth and Family	64,535.08	58,215.60	6,319.48
Human Services-Aging	11,486.28	8,011.32	3,474.96
Human Services-Detention Center	3,385.44	-	3,385.44
Racine County Public Health	2,550.36	-	2,550.36
Communications	6,390.68	2,403.39	3,987.29
Jail	11,021.48	-	11,021.48
Jail Alternatives	601.86	-	601.86
Register of Deeds	26,626.72	25,855.59	771.13
County Clerk	1,921.99	1,602.25	319.74
District Attorney	13,077.74	11,874.03	1,203.71
Victim Witness	451.39	-	451.39
Victim Advocate	127.89	-	127.89
Emergency Management	29,210.57	29,060.10	150.46

**DEPARTMENT 9
FISCAL 2023**

**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	575.52	-	575.52
Harbor / Marina	-	-	-
UW Extension	376.16	-	376.16
Parks	46,297.08	44,464.43	1,832.65
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	6,054.66	-	6,054.66
Land Conservation	1,827.95	1,602.25	225.70
Prairie Lakes Library System	-	-	-
Veterans Service	225.70	-	225.70
Medical Examiner	4,271.97	4,005.65	266.32
Courts & Judicial	801.14	801.14	-
Other Departments	1,602.44	-	1,602.44
Total	\$ 455,228.00	\$ 365,067.86	\$ 90,160.14

**DEPARTMENT 10
FISCAL 2023**

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 oversee corrective action, staff development, and employee relation issues on a daily basis. Human Resources staff actively encourage 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 2023:

- **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 2023.
- **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 2023

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll
Expenditures:				
Salaries & Wages	\$ 443,784.70	\$ 111,922.50	\$ 313,578.27	\$ 18,283.93
Fringe Benefits	152,741.01	38,521.28	107,926.80	6,292.93
Tuition Reimbursement	4,354.10	-	-	-
Medical Services	56,893.70	-	56,893.70	-
Professional Services	800.00	-	800.00	-
PS - Consultants	3,264.00	-	3,264.00	-
PS - Arbitration Expense	942.00	-	-	-
Temporary Help	4,459.37	4,459.37	-	-
Software Subscription	2,561.00	2,561.00	-	-
Civil Service Testing	4,654.90	-	-	-
Per Diems	350.00	-	-	-
Telephone	2,860.99	2,860.99	-	-
Public Liability Expense	7,624.78	7,624.78	-	-
Travel/Mileage	2,538.70	2,538.70	-	-
Travel-Civil Service Related	103.19	-	-	-
Training	3,298.19	-	3,298.19	-
Discretionary Account	344.11	344.11	-	-
Recruitment Miscellaneous	3,817.53	-	3,817.53	-
Office Supplies	787.10	787.10	-	-
Copy Cost	4,548.69	4,548.69	-	-
Printing	6,187.57	6,187.57	-	-
Postage	574.31	574.31	-	-
Dues	494.00	494.00	-	-
Equipment	791.73	791.73	-	-
Total Expenditures	\$ 708,775.67	\$ 184,216.13	\$ 489,578.49	\$ 24,576.86
General & Administrative Allocation	0.00	(184,216.13)	174,066.76	10,149.38
Disallowed / Capitalized	-	-	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	3,545.94	-	3,309.47	166.14
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	1,027.45	-	958.94	48.14
Audit & Consulting Services	795.47	-	742.42	37.27

**DEPARTMENT 10
FISCAL 2023**

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

Department: Human Resources

Functions:	Total	General & Administrative	Personnel Administration	Payroll
Building & Facilities Management	24,969.78	-	23,304.63	1,169.89
County Executive	23,632.47	-	22,056.50	1,107.24
Finance Department	74,556.01	-	69,584.13	3,493.13
Printing & Mail Services	(479.32)	-	(447.36)	(22.46)
Data Performance & Analytics	11,053.53	-	10,316.41	517.88
Total 1st Allocation	139,101.33	-	129,825.14	6,517.23
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 847,877.00	\$ -	\$ 793,470.39	\$ 41,243.46
2nd Allocation				
Building Depreciation	1.33	-	1.24	0.06
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	43.23	-	40.34	2.03
Audit & Consulting Services	1.22	-	1.14	0.06
Building & Facilities Management	695.08	-	648.73	32.57
County Executive	1,455.39	-	1,358.33	68.19
Finance Department	11,547.18	-	10,777.14	541.01
Printing & Mail Services	729.90	-	681.23	34.20
Data Performance & Analytics	1,399.77	-	1,306.43	65.58
Human Resources	8,890.85	-	8,297.95	416.56
Information Technology	27,515.52	-	25,680.61	1,289.17
County Treasurer	5.05	-	4.71	0.24
Corporation Counsel	27,072.39	-	25,267.03	1,268.41
Office of Diversity	310.50	-	289.79	14.55
Central Courts	-	-	-	-
Sheriff's Office	25,368.10	-	23,676.39	1,188.56
Total 2nd Allocation	105,035.51	-	98,031.06	4,921.16
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 105,035.51	\$ -	\$ 98,031.06	\$ 4,921.16

DEPARTMENT 10
FISCAL 2023

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Personnel Administration</u>	<u>Payroll</u>
Total Incoming Costs	244,136.84	-	227,856.20	11,438.39
Total Allocated Cost	\$ 952,912.51	\$ -	\$ 891,501.45	\$ 46,164.63

DEPARTMENT 10
FISCAL 2023

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	<u>Department Specific</u>
Expenditures:	
Salaries & Wages	\$ -
Fringe Benefits	-
Tuition Reimbursement	4,354.10
Medical Services	-
Professional Services	-
PS - Consultants	-
PS - Arbitration Expense	942.00
Temporary Help	-
Software Subscription	-
Civil Service Testing	4,654.90
Per Diems	350.00
Telephone	-
Public Liability Expense	-
Travel/Mileage	-
Travel-Civil Service Related	103.19
Training	-
Discretionary Account	-
Recruitment Miscellaneous	-
Office Supplies	-
Copy Cost	-
Printing	-
Postage	-
Dues	-
Equipment	-
Total Expenditures	\$ 10,404.19
General & Administrative Allocation	-
Disallowed / Capitalized	-
Incoming Costs	
1st Allocation	
Building Depreciation	70.33
Equipment Depreciation	-
Insurance & Employee Activity	20.38
Audit & Consulting Services	15.78

DEPARTMENT 10
FISCAL 2023

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	<u>Department Specific</u>
Building & Facilities Management	495.25
County Executive	468.73
Finance Department	1,478.75
Printing & Mail Services	(9.51)
Data Performance & Analytics	<u>219.24</u>
Total 1st Allocation	2,758.96
General & Administrative Allocation	-
Unallocated	-
Total 1st Tier Allocation	\$ 13,163.15
2nd Allocation	
Building Depreciation	0.03
Equipment Depreciation	-
Insurance & Employee Activity	0.86
Audit & Consulting Services	0.02
Building & Facilities Management	13.79
County Executive	28.87
Finance Department	229.03
Printing & Mail Services	14.48
Data Performance & Analytics	27.76
Human Resources	176.34
Information Technology	545.75
County Treasurer	0.10
Corporation Counsel	536.96
Office of Diversity	6.16
Central Courts	-
Sheriff's Office	<u>503.15</u>
Total 2nd Allocation	2,083.29
General & Administrative Allocation	-
Unallocated	-
Total 2nd Tier Allocation	\$ 2,083.29

DEPARTMENT 10
FISCAL 2023

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
DEPARTMENTAL COSTS BY FUNCTION

Department: Human Resources

Functions:	<u>Department Specific</u>
Total Incoming Costs	4,842.25
Total Allocated Cost	<u>\$ 15,246.44</u>

DEPARTMENT 10
FISCAL 2023

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Personnel Administration

Total 1st Tier Allocation	\$ 793,470.39
Total 2nd Tier Allocation	<u>98,031.06</u>
Total Allocated Cost	\$ 891,501.45

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	2.650	0.25%	2,005.66	-	2,005.66	-	2,005.66
Building & Facilities Management	14.150	1.35%	10,709.45	-	10,709.45	-	10,709.45
County Executive	3.900	0.37%	2,951.72	-	2,951.72	-	2,951.72
Finance Department	14.000	1.34%	10,595.92	-	10,595.92	-	10,595.92
Printing & Mail Services	0.600	0.06%	454.11	-	454.11	-	454.11
Data Performance & Analytics	4.000	0.38%	3,027.41	-	3,027.41	-	3,027.41
Human Resources	5.800	0.55%	4,389.74	-	4,389.74	-	4,389.74
Information Technology	15.600	1.49%	11,806.89	-	11,806.89	1,524.28	13,331.17
County Treasurer	5.000	0.48%	3,784.26	-	3,784.26	488.55	4,272.81
Corporation Counsel	7.100	0.68%	5,373.65	-	5,373.65	693.74	6,067.39
Office of Diversity	1.000	0.10%	756.85	-	756.85	97.71	854.56
Central Courts	51.642	4.93%	39,085.33	-	39,085.33	5,045.95	44,131.29
Sheriff's Office	177.770	16.96%	134,545.51	-	134,545.51	17,369.96	151,915.47
Child Support	28.250	2.69%	21,381.06	-	21,381.06	2,760.32	24,141.37
Human Services-Administration	17.550	1.67%	13,282.75	-	13,282.75	1,714.82	14,997.56
Human Services-Economic Support	62.200	5.93%	47,076.17	-	47,076.17	6,077.58	53,153.75
Human Services-Health Services	129.131	12.32%	97,733.01	-	97,733.01	12,617.43	110,350.43
Human Services-Workforce Solutions	5.050	0.48%	3,822.10	-	3,822.10	493.44	4,315.54
Human Services-Youth and Family	69.300	6.61%	52,449.82	-	52,449.82	6,771.32	59,221.14
Human Services-Aging	22.257	2.12%	16,845.25	-	16,845.25	2,174.74	19,019.98
Human Services-Detention Center	45.000	4.29%	34,058.32	-	34,058.32	4,396.96	38,455.29
Racine County Public Health	33.900	3.23%	25,657.27	-	25,657.27	3,312.38	28,969.65
Communications	53.000	5.06%	40,113.14	-	40,113.14	5,178.64	45,291.78
Jail	126.550	12.07%	95,779.57	-	95,779.57	12,365.24	108,144.81
Jail Alternatives	3.100	0.30%	2,346.24	-	2,346.24	302.90	2,649.14
Register of Deeds	9.025	0.86%	6,830.59	-	6,830.59	881.84	7,712.42
County Clerk	4.250	0.41%	3,216.62	-	3,216.62	415.27	3,631.89
District Attorney	16.000	1.53%	12,109.63	-	12,109.63	1,563.36	13,672.99
Victim Witness	6.000	0.57%	4,541.11	-	4,541.11	586.26	5,127.37
Victim Advocate	1.700	0.16%	1,286.65	-	1,286.65	166.11	1,452.76
Emergency Management	2.000	0.19%	1,513.70	-	1,513.70	195.42	1,709.12
Planning & Development Services	6.810	0.65%	5,154.16	-	5,154.16	665.41	5,819.57
UW Extension	1.500	0.14%	1,135.28	-	1,135.28	146.57	1,281.84
Parks	17.444	1.66%	13,202.52	-	13,202.52	1,704.46	14,906.98
Highway	75.314	7.18%	57,001.52	-	57,001.52	7,358.95	64,360.48
Land Conservation	3.000	0.29%	2,270.55	-	2,270.55	293.13	2,563.69
Veterans Service	3.000	0.29%	2,270.55	-	2,270.55	293.13	2,563.69
Medical Examiner	3.540	0.34%	2,679.25	-	2,679.25	345.89	3,025.15
Other Departments	0.300	0.03%	227.06	-	227.06	29.31	256.37
Total	1,048.383	100.00%	\$ 793,470.39	\$ -	\$ 793,470.39	\$ 98,031.06	\$ 891,501.45

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 2023**

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

Department: Human Resources
Function: Payroll

Total 1st Tier Allocation \$ 41,243.46
Total 2nd Tier Allocation 4,921.16

Total Allocated Cost \$ 46,164.63

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	354	1.42%	584.50	-	584.50	-	584.50
County Executive	78	0.31%	128.79	-	128.79	-	128.79
Finance Department	349	1.40%	576.24	-	576.24	-	576.24
Data Performance & Analytics	114	0.46%	188.23	-	188.23	-	188.23
Human Resources	156	0.62%	257.58	-	257.58	-	257.58
Information Technology	255	1.02%	421.04	-	421.04	52.44	473.48
County Treasurer	130	0.52%	214.65	-	214.65	26.74	241.38
Corporation Counsel	208	0.83%	343.43	-	343.43	42.78	386.21
Office of Diversity	26	0.10%	42.93	-	42.93	5.35	48.28
Central Courts	1,234	4.94%	2,037.49	-	2,037.49	253.79	2,291.28
Sheriff's Office	4,390	17.57%	7,248.44	-	7,248.44	902.87	8,151.31
Child Support	689	2.76%	1,137.63	-	1,137.63	141.70	1,279.33
Human Services-Administration	608	2.43%	1,003.88	-	1,003.88	125.04	1,128.93
Human Services-Economic Support	1,458	5.84%	2,407.34	-	2,407.34	299.86	2,707.20
Human Services-Health Services	2,756	11.03%	4,550.50	-	4,550.50	566.81	5,117.32
Human Services-Workforce Solutions	78	0.31%	128.79	-	128.79	16.04	144.83
Human Services-Youth and Family	1,524	6.10%	2,516.32	-	2,516.32	313.43	2,829.75
Human Services-Detention Center	960	3.84%	1,585.08	-	1,585.08	197.44	1,782.52
Racine County Public Health	786	3.15%	1,297.78	-	1,297.78	161.65	1,459.44
Communications	1,200	4.80%	1,981.35	-	1,981.35	246.80	2,228.15
Jail	2,761	11.05%	4,558.76	-	4,558.76	567.84	5,126.60
Jail Alternatives	48	0.19%	79.25	-	79.25	9.87	89.13
Register of Deeds	180	0.72%	297.20	-	297.20	37.02	334.22
County Clerk	125	0.50%	206.39	-	206.39	25.71	232.10
District Attorney	412	1.65%	680.26	-	680.26	84.73	765.00
Victim Witness	132	0.53%	217.95	-	217.95	27.15	245.10
Victim Advocate	26	0.10%	42.93	-	42.93	5.35	48.28
Emergency Management	43	0.17%	71.00	-	71.00	8.84	79.84
Planning & Development Services	176	0.70%	290.60	-	290.60	36.20	326.80
Parks	334	1.34%	551.48	-	551.48	68.69	620.17
Pritchard Park	595	2.38%	982.42	-	982.42	122.37	1,104.79
Highway	1,774	7.10%	2,929.10	-	2,929.10	364.85	3,293.95
Land Conservation	78	0.31%	128.79	-	128.79	16.04	144.83
Veterans Service	97	0.39%	160.16	-	160.16	19.95	180.11
Medical Examiner	280	1.12%	462.32	-	462.32	57.59	519.90
Other Departments	565	2.26%	932.89	-	932.89	116.20	1,049.09
Total	24,979	100.00%	\$ 41,243.46	\$ -	\$ 41,243.46	\$ 4,921.16	\$ 46,164.63

Allocation Basis: Payroll Disbursements by Department During 2023

Allocation Source: County Financial Records and Reports



DEPARTMENT 10
FISCAL 2023

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
FUNCTIONAL COST ALLOCATIONS

Department: Human Resources
Function: Department Specific

Total 1st Tier Allocation	\$ 13,163.15
Total 2nd Tier Allocation	<u>2,083.29</u>
Total Allocated Cost	\$ 15,246.44

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Human Resources	3,354.10	32.24%	4,243.53	-	4,243.53	-	4,243.53
Sheriff's Office	6,050.09	58.15%	7,654.44	-	7,654.44	1,787.79	9,442.23
Highway	1,000.00	9.61%	1,265.18	-	1,265.18	295.50	1,560.68
Total	10,404.19	100.00%	\$ 13,163.15	\$ -	\$ 13,163.15	\$ 2,083.29	\$ 15,246.44

Allocation Basis: Direct Allocation to Benefiting Department(s)

Allocation Source: County Financial Records and Reports

**DEPARTMENT 10
FISCAL 2023**

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

Department: Human Resources

Grantee Department	Total	Personnel	
		Administration	Payroll
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Insurance & Employee Activity	2,005.66	2,005.66	-
Audit & Consulting Services	-	-	-
Building & Facilities Management	11,293.95	10,709.45	584.50
County Executive	3,080.51	2,951.72	128.79
Finance Department	11,172.17	10,595.92	576.24
Printing & Mail Services	454.11	454.11	-
Data Performance & Analytics	3,215.63	3,027.41	188.23
Human Resources	8,890.85	4,389.74	257.58
Information Technology	13,804.65	13,331.17	473.48
County Treasurer	4,514.19	4,272.81	241.38
Corporation Counsel	6,453.60	6,067.39	386.21
Office of Diversity	902.84	854.56	48.28
Central Courts	46,422.57	44,131.29	2,291.28
Sheriff's Office	169,509.01	151,915.47	8,151.31
Child Support	25,420.70	24,141.37	1,279.33
Human Services-Administration	16,126.49	14,997.56	1,128.93
Human Services-Economic Support	55,860.95	53,153.75	2,707.20
Human Services-Health Services	115,467.75	110,350.43	5,117.32
Human Services-Workforce Solutions	4,460.37	4,315.54	144.83
Human Services-Youth and Family	62,050.89	59,221.14	2,829.75
Human Services-Aging	19,019.98	19,019.98	-
Human Services-Detention Center	40,237.81	38,455.29	1,782.52
Racine County Public Health	30,429.09	28,969.65	1,459.44
Communications	47,519.93	45,291.78	2,228.15
Jail	113,271.41	108,144.81	5,126.60
Jail Alternatives	2,738.27	2,649.14	89.13
Register of Deeds	8,046.64	7,712.42	334.22
County Clerk	3,863.99	3,631.89	232.10
District Attorney	14,437.99	13,672.99	765.00
Victim Witness	5,372.47	5,127.37	245.10
Victim Advocate	1,501.03	1,452.76	48.28
Emergency Management	1,788.97	1,709.12	79.84

DEPARTMENT 10
FISCAL 2023

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	Total	Personnel	
		Administration	Payroll
Planning & Development Services	6,146.36	5,819.57	326.80
Harbor / Marina	-	-	-
UW Extension	1,281.84	1,281.84	-
Parks	15,527.15	14,906.98	620.17
Pritchard Park	1,104.79	-	1,104.79
Golf Courses	-	-	-
Highway	69,215.10	64,360.48	3,293.95
Land Conservation	2,708.52	2,563.69	144.83
Prairie Lakes Library System	-	-	-
Veterans Service	2,743.79	2,563.69	180.11
Medical Examiner	3,545.05	3,025.15	519.90
Courts & Judicial	-	-	-
Other Departments	1,305.46	256.37	1,049.09
Total	\$ 952,912.51	\$ 891,501.45	\$ 46,164.63

DEPARTMENT 10
FISCAL 2023

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	<u>Department Specific</u>
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	4,243.53
Information Technology	-
County Treasurer	-
Corporation Counsel	-
Office of Diversity	-
Central Courts	-
Sheriff's Office	9,442.23
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	-
Racine County Public Health	-
Communications	-
Jail	-
Jail Alternatives	-
Register of Deeds	-
County Clerk	-
District Attorney	-
Victim Witness	-
Victim Advocate	-
Emergency Management	-

DEPARTMENT 10
FISCAL 2023

RACINE COUNTY, WISCONSIN
HUMAN RESOURCES
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Human Resources

Grantee Department	<u>Department Specific</u>
Planning & Development Services	-
Harbor / Marina	-
UW Extension	-
Parks	-
Pritchard Park	-
Golf Courses	-
Highway	1,560.68
Land Conservation	-
Prairie Lakes Library System	-
Veterans Service	-
Medical Examiner	-
Courts & Judicial	-
Other Departments	-
	<hr/>
Total	\$ <u>15,246.44</u>

**DEPARTMENT 11
FISCAL 2023**

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 costs have been appropriately allocated directly to the benefiting department or program.

Ref.: 2 CFR 200 Subpart E.

**DEPARTMENT 11
FISCAL 2023**

**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	\$ 723,228.40	\$ -	\$ 723,103.00	\$ 125.40
Fringe Benefits	243,503.24	-	243,464.66	38.58
C/S-Internet Access	20,759.45	-	20,759.45	-
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	13,147.50	-	13,147.50	-
C/S-Internet 2nd Access	15,697.29	-	15,697.29	-
PS-Technical Support	245,188.63	-	245,188.63	-
PS-Pen Test	27,450.00	-	27,450.00	-
Lease - Computers	131.36	-	131.36	-
Lease - Computers Non Allocate	108,807.32	-	108,807.32	-
SWM-Digital Certificate	156.00	-	156.00	-
SWM-IP Addresses	500.00	-	500.00	-
SWM-Domain Registration	318.17	-	318.17	-
SWM-Email Archiving	958.33	-	958.33	-
SWM-Firewall	99,766.45	-	99,766.45	-
SWM-Payroll Time Keeper	91,231.26	-	-	-
SWM-Inventory	2,250.00	-	2,250.00	-
SWM-Remote Access	7,398.00	-	7,398.00	-
SWM-Phones	15,398.33	-	-	-
SWM-Virtual World	12,300.00	-	12,300.00	-
SWM-Website	15,998.25	-	15,998.25	-
SWM-Anti Virus	68,321.48	-	68,321.48	-
SWM-LAN Storage	4,696.13	-	4,696.13	-
SWM-DB Backup	1,354.17	-	1,354.17	-
SWM-Server MFA	392.80	-	392.80	-
SWM-Video Cameras	31.45	-	31.45	-
SWM-Ad Tools	2,241.13	-	2,241.13	-
HWM-12th Floor UPS	2,331.00	-	2,331.00	-
HWM-Fiber	16,139.65	-	16,139.65	-
HWM-Network	24,277.53	-	24,277.53	-
HWM Lan Storage	26,970.26	-	26,970.26	-
Software Subscription	549,153.46	-	537,702.64	11,450.82
Telephone	22,660.36	22,660.36	-	-
Public Liability Expense	12,444.33	-	12,444.33	-
Advertising	150.00	-	150.00	-
Travel/Mileage	9,079.43	9,079.43	-	-

**DEPARTMENT 11
FISCAL 2023**

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

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
Training	7,931.66	7,931.66	-	-
Conferences	-	-	-	-
Office Supplies	3,644.43	3,644.43	-	-
Paper	43.88	43.88	-	-
Copy Cost	1,380.47	1,380.47	-	-
Printing	7.19	7.19	-	-
Postage	68.16	68.16	-	-
Dues	150.00	150.00	-	-
Supplies-Technical	1,688.01	-	1,688.01	-
Supplies-Infrastructure	7,962.30	-	7,962.30	-
Uniforms	1,171.31	1,171.31	-	-
Equipment	249.99	249.99	-	-
Technology Refresh	(2,450.69)	-	(2,450.69)	-
Total Expenditures	\$ 2,437,988.35	\$ 46,386.88	\$ 2,273,357.08	\$ 11,614.80
Cost Adjustments:				
TVCCOG Revenue	(13,463.44)	-	(13,463.44)	-
CAP-Information Technology	113,924.80	-	97,839.80	-
CP - 2020 Capital (20018)	13,220.00	-	13,220.00	-
Cap Proj - 2023 (23S01 & 23C02)	1,167,746.50	-	1,167,746.50	-
Total Cost Adjustments	\$ 1,281,427.86	\$ -	\$ 1,265,342.86	\$ -
General & Administrative Allocation	(0.00)	(46,386.88)	46,378.84	8.04
Disallowed / Capitalized	(765,370.30)	-	(765,370.30)	-
Incoming Costs				
1st Allocation				
Building Depreciation	15,047.64	-	15,045.03	2.61
Equipment Depreciation	196,346.76	-	103,318.11	-
Insurance & Employee Activity	4,269.00	-	4,268.26	0.74
Audit & Consulting Services	1,356.04	-	1,355.81	0.24
Building & Facilities Management	105,962.45	-	105,944.07	18.37

**DEPARTMENT 11
FISCAL 2023**

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

Department: Information Technology

Functions:	Total	General & Administrative	Computer Operations	Child Support and Human Services
County Executive	23,748.64	-	23,744.52	4.12
Finance Department	783.45	-	783.31	0.14
Printing & Mail Services	36.92	-	36.91	0.01
Data Performance & Analytics	3,275.21	-	3,274.64	0.57
Human Resources	12,227.92	-	12,225.80	2.12
Total 1st Allocation	363,054.04	-	269,996.48	28.91
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 3,317,099.95	\$ -	\$ 3,089,704.96	\$ 11,651.75
2nd Allocation				
Building Depreciation	5.64	-	5.64	0.00
Equipment Depreciation	21.44	-	11.28	-
Insurance & Employee Activity	172.13	-	172.10	0.03
Audit & Consulting Services	2.04	-	2.04	0.00
Building & Facilities Management	2,949.68	-	2,949.17	0.51
County Executive	1,462.80	-	1,462.54	0.25
Finance Department	4,878.92	-	4,878.07	0.85
Printing & Mail Services	3.27	-	3.27	0.00
Data Performance & Analytics	407.12	-	407.05	0.07
Human Resources	1,576.73	-	1,576.45	0.27
Information Technology	100,497.98	-	100,480.55	17.43
County Treasurer	10.10	-	10.10	0.00
Corporation Counsel	5,770.49	-	5,769.49	1.00
Office of Diversity	910.09	-	909.93	0.16
Central Courts	-	-	-	-
Sheriff's Office	107,652.78	-	107,634.11	18.67
Total 2nd Allocation	226,321.20	-	226,271.80	39.24
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-

**DEPARTMENT 11
FISCAL 2023**

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

Department: Information Technology

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Computer Operations</u>	<u>Child Support and Human Services</u>
Total 2nd Tier Allocation	\$ 226,321.20	\$ -	\$ 226,271.80	\$ 39.24
Total Incoming Costs	589,375.23	-	496,268.28	68.15
Total Allocated Cost	<u>\$ 3,543,421.14</u>	<u>\$ -</u>	<u>\$ 3,315,976.75</u>	<u>\$ 11,690.99</u>

**DEPARTMENT 11
FISCAL 2023**

**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	-	-
Lease - Computers Non Allocate	-	-
SWM-Digital Certificate	-	-
SWM-IP Addresses	-	-
SWM-Domain Registration	-	-
SWM-Email Archiving	-	-
SWM-Firewall	-	-
SWM-Payroll Time Keeper	-	91,231.26
SWM-Inventory	-	-
SWM-Remote Access	-	-
SWM-Phones	15,398.33	-
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	-	-
Software Subscription	-	-
Telephone	-	-
Public Liability Expense	-	-
Advertising	-	-
Travel/Mileage	-	-

**DEPARTMENT 11
FISCAL 2023**

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

Department: Information Technology

Functions:	Telephone	Departmental Costs
Training	-	-
Conferences	-	-
Office Supplies	-	-
Paper	-	-
Copy Cost	-	-
Printing	-	-
Postage	-	-
Dues	-	-
Supplies-Technical	-	-
Supplies-Infrastructure	-	-
Uniforms	-	-
Equipment	-	-
Technology Refresh	-	-
Total Expenditures	\$ 15,398.33	\$ 91,231.26
Cost Adjustments:		
TVCCOG Revenue	-	-
CAP-Information Technology	16,085.00	-
CP - 2020 Capital (20018)	-	-
Cap Proj - 2023 (23S01 & 23C02)	-	-
Total Cost Adjustments	\$ 16,085.00	\$ -
General & Administrative Allocation	-	-
Disallowed / Capitalized	-	-
Incoming Costs		
1st Allocation		
Building Depreciation	-	-
Equipment Depreciation	93,028.65	-
Insurance & Employee Activity	-	-
Audit & Consulting Services	-	-
Building & Facilities Management	-	-

**DEPARTMENT 11
FISCAL 2023**

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

Department: Information Technology

Functions:	Telephone	Departmental Costs
County Executive	-	-
Finance Department	-	-
Printing & Mail Services	-	-
Data Performance & Analytics	-	-
Human Resources	-	-
<hr/>		
Total 1st Allocation	93,028.65	-
General & Administrative Allocation	-	-
Unallocated	-	-
Total 1st Tier Allocation	\$ 124,511.98	\$ 91,231.26
 2nd Allocation		
Building Depreciation	-	-
Equipment Depreciation	10.16	-
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	-	-
<hr/>		
Total 2nd Allocation	10.16	-
General & Administrative Allocation	-	-
Unallocated	-	-

**DEPARTMENT 11
FISCAL 2023**

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

Department: Information Technology

Functions:	Telephone	Departmental Costs
Total 2nd Tier Allocation	\$ 10.16	\$ -
Total Incoming Costs	93,038.81	-
Total Allocated Cost	\$ 124,522.14	\$ 91,231.26

**DEPARTMENT 11
FISCAL 2023**

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

Department: Information Technology
Function: Computer Operations

Total 1st Tier Allocation \$ 3,089,704.96
Total 2nd Tier Allocation 226,271.80
Total Allocated Cost \$ 3,315,976.75

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	9	0.78%	23,951.20	-	23,951.20	-	23,951.20
County Executive	5	0.43%	13,306.22	-	13,306.22	-	13,306.22
Finance Department	18	1.55%	47,902.40	-	47,902.40	-	47,902.40
Printing & Mail Services	2	0.17%	5,322.49	-	5,322.49	-	5,322.49
Data Performance & Analytics	7	0.60%	18,628.71	-	18,628.71	-	18,628.71
Human Resources	10	0.86%	26,612.45	-	26,612.45	-	26,612.45
Information Technology	37	3.19%	98,466.05	-	98,466.05	-	98,466.05
County Treasurer	8	0.69%	21,289.96	-	21,289.96	1,687.02	22,976.98
Corporation Counsel	15	1.29%	39,918.67	-	39,918.67	3,163.17	43,081.83
Office of Diversity	1	0.09%	2,661.24	-	2,661.24	210.88	2,872.12
Central Courts	3	0.26%	7,983.73	-	7,983.73	632.63	8,616.37
Sheriff's Office	119	10.25%	316,688.10	-	316,688.10	25,094.45	341,782.55
Child Support	33	2.84%	87,821.07	-	87,821.07	6,958.96	94,780.04
Human Services-Administration	73	6.29%	194,270.85	-	194,270.85	15,394.07	209,664.93
Human Services-Economic Support	85	7.32%	226,205.79	-	226,205.79	17,924.61	244,130.40
Human Services-Health Services	164	14.13%	436,444.11	-	436,444.11	34,583.95	471,028.06
Human Services-Workforce Solutions	50	4.31%	133,062.23	-	133,062.23	10,543.89	143,606.12
Human Services-Youth and Family	127	10.94%	337,978.06	-	337,978.06	26,781.47	364,759.53
Human Services-Aging	80	6.89%	212,899.57	-	212,899.57	16,870.22	229,769.78
Human Services-Detention Center	25	2.15%	66,531.11	-	66,531.11	5,271.94	71,803.06
Communications	31	2.67%	82,498.58	-	82,498.58	6,537.21	89,035.79
Jail	110	9.47%	292,736.90	-	292,736.90	23,196.55	315,933.45
Jail Alternatives	9	0.78%	23,951.20	-	23,951.20	1,897.90	25,849.10
Register of Deeds	16	1.38%	42,579.91	-	42,579.91	3,374.04	45,953.96
County Clerk	6	0.52%	15,967.47	-	15,967.47	1,265.27	17,232.73
District Attorney	2	0.17%	5,322.49	-	5,322.49	421.76	5,744.24
Emergency Management	21	1.81%	55,886.14	-	55,886.14	4,428.43	60,314.57
Planning & Development Services	11	0.95%	29,273.69	-	29,273.69	2,319.65	31,593.35
Harbor / Marina	7	0.60%	18,628.71	-	18,628.71	1,476.14	20,104.86
UW Extension	14	1.21%	37,257.42	-	37,257.42	2,952.29	40,209.71
Parks	5	0.43%	13,306.22	-	13,306.22	1,054.39	14,360.61
Pritchard Park	9	0.78%	23,951.20	-	23,951.20	1,897.90	25,849.10
Highway	28	2.41%	74,514.85	-	74,514.85	5,904.58	80,419.42
Land Conservation	3	0.26%	7,983.73	-	7,983.73	632.63	8,616.37
Veterans Service	6	0.52%	15,967.47	-	15,967.47	1,265.27	17,232.73
Medical Examiner	12	1.03%	31,934.93	-	31,934.93	2,530.53	34,465.47
Total	1,161	100.00%	\$ 3,089,704.96	\$ -	\$ 3,089,704.96	\$ 226,271.80	\$ 3,315,976.75

Allocation Basis: Number of PC Devices by Department

Allocation Source: IS Department Inventory



**DEPARTMENT 11
FISCAL 2023**

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

Department: Information Technology
Function: Child Support and Human Services

Total 1st Tier Allocation \$ 11,651.75
Total 2nd Tier Allocation 39.24
Total Allocated Cost \$ 11,690.99

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	15.11	1.24%	144.93	(81.99)	62.94	0.49	63.43
Human Services-Administration	1,199.69	98.76%	11,506.82	(11,532.81)	(25.99)	38.75	12.76
Total	1,214.80	100.00%	\$ 11,651.75	\$ (11,614.80)	\$ 36.95	\$ 39.24	\$ 76.19

Allocation Basis: Direct Allocation to Benefiting Department During 2023

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

**DEPARTMENT 11
FISCAL 2023**

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

Department: Information Technology
Function: Telephone

Total 1st Tier Allocation	\$ 124,511.98
Total 2nd Tier Allocation	10.16
Total Allocated Cost	\$ 124,522.14

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Building & Facilities Management	10	0.91%	1,128.85	-	1,128.85	-	1,128.85
County Executive	5	0.45%	564.42	-	564.42	-	564.42
Finance Department	15	1.36%	1,693.27	-	1,693.27	-	1,693.27
Printing & Mail Services	2	0.18%	225.77	-	225.77	-	225.77
Data Performance & Analytics	5	0.45%	564.42	-	564.42	-	564.42
Human Resources	8	0.73%	903.08	-	903.08	-	903.08
Information Technology	18	1.63%	2,031.93	-	2,031.93	-	2,031.93
County Treasurer	6	0.54%	677.31	-	677.31	0.06	677.37
Corporation Counsel	9	0.82%	1,015.96	-	1,015.96	0.09	1,016.05
Office of Diversity	1	0.09%	112.88	-	112.88	0.01	112.89
Central Courts	122	11.06%	13,771.95	-	13,771.95	1.19	13,773.14
Sheriff's Office	106	9.61%	11,965.79	-	11,965.79	1.04	11,966.83
Child Support	40	3.63%	4,515.39	-	4,515.39	0.39	4,515.78
Human Services-Administration	94	8.52%	10,611.18	-	10,611.18	0.92	10,612.09
Human Services-Economic Support	82	7.43%	9,256.56	-	9,256.56	0.80	9,257.36
Human Services-Health Services	144	13.06%	16,255.42	-	16,255.42	1.41	16,256.82
Human Services-Workforce Solutions	20	1.81%	2,257.70	-	2,257.70	0.20	2,257.89
Human Services-Youth and Family	81	7.34%	9,143.67	-	9,143.67	0.79	9,144.46
Human Services-Aging	46	4.17%	5,192.70	-	5,192.70	0.45	5,193.15
Human Services-Detention Center	32	2.90%	3,612.31	-	3,612.31	0.31	3,612.63
Communications	3	0.27%	338.65	-	338.65	0.03	338.68
Jail	76	6.89%	8,579.25	-	8,579.25	0.74	8,579.99
Jail Alternatives	1	0.09%	112.88	-	112.88	0.01	112.89
Register of Deeds	12	1.09%	1,354.62	-	1,354.62	0.12	1,354.74
County Clerk	6	0.54%	677.31	-	677.31	0.06	677.37
District Attorney	42	3.81%	4,741.16	-	4,741.16	0.41	4,741.57
Victim Witness	11	1.00%	1,241.73	-	1,241.73	0.11	1,241.84
Emergency Management	18	1.63%	2,031.93	-	2,031.93	0.18	2,032.10
Planning & Development Services	5	0.45%	564.42	-	564.42	0.05	564.47
Harbor / Marina	5	0.45%	564.42	-	564.42	0.05	564.47
UW Extension	14	1.27%	1,580.39	-	1,580.39	0.14	1,580.52
Parks	2	0.18%	225.77	-	225.77	0.02	225.79
Pritchard Park	8	0.73%	903.08	-	903.08	0.08	903.16
Highway	38	3.45%	4,289.62	-	4,289.62	0.37	4,290.00
Land Conservation	3	0.27%	338.65	-	338.65	0.03	338.68
Veterans Service	8	0.73%	903.08	-	903.08	0.08	903.16
Medical Examiner	3	0.27%	338.65	-	338.65	0.03	338.68
Other Departments	2	0.18%	225.77	-	225.77	0.02	225.79
Total	1,103	100.00%	\$ 124,511.98	\$ -	\$ 124,511.98	\$ 10.16	\$ 124,522.14

Allocation Basis: Number of Telecommunications Lines Supported by IS

Allocation Source: IS Department Inventory Records



**DEPARTMENT 11
FISCAL 2023**

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

Department: Information Technology
Function: Departmental Costs

Total 1st Tier Allocation \$ 91,231.26
Total 2nd Tier Allocation -
Total Allocated Cost \$ 91,231.26

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Finance Department	91,231.26	100.00%	91,231.26	-	91,231.26	-	91,231.26
Other Departments		0.00%	-	-	-	-	-
Total	91,231.26	100.00%	\$ 91,231.26	\$ -	\$ 91,231.26	\$ -	\$ 91,231.26

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Information Systems and County Financial Records and Reports

**DEPARTMENT 11
FISCAL 2023**

**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	25,080.05	23,951.20	-
County Executive	13,870.65	13,306.22	-
Finance Department	140,826.94	47,902.40	-
Printing & Mail Services	5,548.26	5,322.49	-
Data Performance & Analytics	19,193.14	18,628.71	-
Human Resources	27,515.52	26,612.45	-
Information Technology	100,497.98	98,466.05	-
County Treasurer	23,654.35	22,976.98	-
Corporation Counsel	44,097.89	43,081.83	-
Office of Diversity	2,985.02	2,872.12	-
Central Courts	22,389.51	8,616.37	-
Sheriff's Office	353,749.38	341,782.55	-
Child Support	99,359.25	94,780.04	63.43
Human Services-Administration	220,289.79	209,664.93	12.76
Human Services-Economic Support	253,387.75	244,130.40	-
Human Services-Health Services	487,284.88	471,028.06	-
Human Services-Workforce Solutions	145,864.01	143,606.12	-
Human Services-Youth and Family	373,904.00	364,759.53	-
Human Services-Aging	234,962.94	229,769.78	-
Human Services-Detention Center	75,415.69	71,803.06	-
Racine County Public Health	-	-	-
Communications	89,374.48	89,035.79	-
Jail	324,513.44	315,933.45	-
Jail Alternatives	25,962.00	25,849.10	-
Register of Deeds	47,308.69	45,953.96	-
County Clerk	17,910.10	17,232.73	-
District Attorney	10,485.82	5,744.24	-
Victim Witness	1,241.84	-	-
Victim Advocate	-	-	-

**DEPARTMENT 11
FISCAL 2023**

**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	62,346.67	60,314.57	-
Planning & Development Services	32,157.82	31,593.35	-
Harbor / Marina	20,669.33	20,104.86	-
UW Extension	41,790.24	40,209.71	-
Parks	14,586.40	14,360.61	-
Pritchard Park	26,752.26	25,849.10	-
Golf Courses	-	-	-
Highway	84,709.42	80,419.42	-
Land Conservation	8,955.05	8,616.37	-
Prairie Lakes Library System	-	-	-
Veterans Service	18,135.89	17,232.73	-
Medical Examiner	34,804.15	34,465.47	-
Courts & Judicial	-	-	-
Other Departments	225.79	-	-
Total	\$ 3,531,806.34	\$ 3,315,976.75	\$ 76.19

**DEPARTMENT 11
FISCAL 2023**

**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	1,128.85	-
County Executive	564.42	-
Finance Department	1,693.27	91,231.26
Printing & Mail Services	225.77	-
Data Performance & Analytics	564.42	-
Human Resources	903.08	-
Information Technology	2,031.93	-
County Treasurer	677.37	-
Corporation Counsel	1,016.05	-
Office of Diversity	112.89	-
Central Courts	13,773.14	-
Sheriff's Office	11,966.83	-
Child Support	4,515.78	-
Human Services-Administration	10,612.09	-
Human Services-Economic Support	9,257.36	-
Human Services-Health Services	16,256.82	-
Human Services-Workforce Solutions	2,257.89	-
Human Services-Youth and Family	9,144.46	-
Human Services-Aging	5,193.15	-
Human Services-Detention Center	3,612.63	-
Racine County Public Health	-	-
Communications	338.68	-
Jail	8,579.99	-
Jail Alternatives	112.89	-
Register of Deeds	1,354.74	-
County Clerk	677.37	-
District Attorney	4,741.57	-
Victim Witness	1,241.84	-
Victim Advocate	-	-

**DEPARTMENT 11
FISCAL 2023**

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

Department: Information Technology

Grantee Department	Telephone	Departmental Costs
Emergency Management	2,032.10	-
Planning & Development Services	564.47	-
Harbor / Marina	564.47	-
UW Extension	1,580.52	-
Parks	225.79	-
Pritchard Park	903.16	-
Golf Courses	-	-
Highway	4,290.00	-
Land Conservation	338.68	-
Prairie Lakes Library System	-	-
Veterans Service	903.16	-
Medical Examiner	338.68	-
Courts & Judicial	-	-
Other Departments	225.79	-
Total	\$ 124,522.14	\$ 91,231.26

**DEPARTMENT 12
FISCAL 2023**

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 2023.
- **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 2023**

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

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
Expenditures:				
Salaries & Wages	\$ 274,090.92	\$ 70,852.50	\$ 26,203.09	\$ 177,035.33
Fringe Benefits	114,717.11	29,654.37	10,966.96	74,095.78
C/S - Board Up In Rem	46,552.00	-	-	46,552.00
C/S - In Rem Clean up	8,740.15	-	-	8,740.15
C/S - City of Burlington	3,227.00	-	-	3,227.00
C/S - Lawn Care	12,621.92	-	-	12,621.92
Title Expenses	38,325.00	-	-	38,325.00
Attorneys	2,460.57	-	-	2,460.57
PS - Appraisal Services	6,594.50	-	-	6,594.50
Software Subscription	428.07	428.07	-	-
Telephone	811.48	811.48	-	-
Public Liability Expense	4,709.72	3,872.53	-	837.19
Advertising	558.26	-	-	558.26
Advertising - In Rem	2,716.20	-	-	2,716.20
Travel/Mileage	591.66	359.53	-	232.13
Training	79.98	79.98	-	-
Conferences	515.00	515.00	-	-
Office Supplies	349.88	349.88	-	-
Paper	760.41	760.41	-	-
Copy	4,260.64	4,260.64	-	-
Printing	4,719.56	4,705.52	-	14.04
Publications	1,658.15	-	-	1,658.15
Postage	16,674.49	12,648.16	-	4,026.33
Dues	576.06	298.00	-	278.06
Over/Short Tax Accounts	114.23	114.23	-	-
Total Expenditures	\$ 546,852.96	\$ 129,710.31	\$ 37,170.05	\$ 379,972.61
Cost Adjustments:				
Treasurer's Fees	(1,155.50)	(1,155.50)	-	-
In Rem Fees	(63,300.97)	-	-	(63,300.97)
Rec In Rem Fees-Board Up	(20,640.00)	-	-	(20,640.00)
Rec In Rem Fees-Clean Up	(29,843.00)	-	-	(29,843.00)
Miscellaneous Revenue	19,900.82	-	-	19,900.82
Interest Income Budget Only	2.00	-	-	2.00

DEPARTMENT 12
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
Bank Services Fees	11,037.00	11,037.00	-	-
Total Cost Adjustments	\$ (83,999.65)	\$ 9,881.50	\$ -	\$ (93,881.15)
General & Administrative Allocation	-	(139,591.81)	17,997.27	121,594.53
Disallowed / Capitalized	(407,685.99)	-	-	(407,685.99)
Incoming Costs				
1st Allocation				
Building Depreciation	3,247.38	-	289.36	2,958.02
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	937.99	-	83.58	854.41
Audit & Consulting Services	1,042.85	-	92.92	949.92
Building & Facilities Management	22,867.38	-	2,037.63	20,829.75
County Executive	51.86	-	4.62	47.24
Finance Department	7,003.45	-	624.05	6,379.39
Printing & Mail Services	8,649.57	-	770.73	7,878.84
Data Performance & Analytics	336.02	-	29.94	306.08
Human Resources	3,998.90	-	356.33	3,642.58
Information Technology	21,967.27	-	1,957.42	20,009.84
Total 1st Allocation	70,102.67	-	6,246.59	63,856.07
General & Administrative Allocation	-	-	-	-
Unallocated	(63,856.07)	-	-	(63,856.07)
Total 1st Tier Allocation	\$ 61,413.91	\$ -	\$ 61,413.91	\$ (0.00)
2nd Allocation				
Building Depreciation	1.22	-	0.11	1.11
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	39.22	-	3.49	35.73
Audit & Consulting Services	1.51	-	0.13	1.37
Building & Facilities Management	636.56	-	56.72	579.84

DEPARTMENT 12
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
DEPARTMENTAL COSTS BY FUNCTION

Department: County Treasurer

Functions:	Total	General & Administrative	Receipts	General Government
County Executive	3.31	-	0.29	3.01
Finance Department	1,289.16	-	114.87	1,174.29
Printing & Mail Services	1,138.77	-	101.47	1,037.30
Data Performance & Analytics	40.14	-	3.58	36.56
Human Resources	515.29	-	45.92	469.37
Information Technology	1,687.08	-	150.33	1,536.75
County Treasurer	2,202.56	-	196.26	2,006.29
Corporation Counsel	35,125.69	-	3,129.92	31,995.77
Office of Diversity	267.67	-	23.85	243.82
Central Courts	-	-	-	-
Sheriff's Office	23,232.17	-	2,070.13	21,162.03
Total 2nd Allocation	66,180.34	-	5,897.09	60,283.25
General & Administrative Allocation	-	-	-	-
Unallocated	(60,283.25)	-	-	(60,283.25)
Total 2nd Tier Allocation	\$ 5,897.09	\$ -	\$ 5,897.09	\$ -
Total Incoming Costs	12,143.68	-	12,143.68	-
Total Allocated Cost	\$ 67,311.00	\$ -	\$ 67,311.00	\$ (0.00)

**DEPARTMENT 12
FISCAL 2023**

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

**Department: County Treasurer
Function: Receipts**

Total 1st Tier Allocation	\$ 61,413.91
Total 2nd Tier Allocation	5,897.09
Total Allocated Cost	\$ 67,311.00

<u>Grantee Department</u>	<u>Allocation Units</u>	<u>Allocated Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>1st Tier Allocation</u>	<u>2nd Tier Allocation</u>	<u>Total Allocated</u>
Insurance & Employee Activity	140.00	1.15%	707.24	-	707.24		707.24
Building & Facilities Management	20.00	0.16%	101.03	-	101.03		101.03
County Executive	32.00	0.26%	161.66	-	161.66		161.66
Finance Department	24.00	0.20%	121.24	-	121.24	-	121.24
Human Resources	1.00	0.01%	5.05	-	5.05	-	5.05
Information Technology	2.00	0.02%	10.10	-	10.10	-	10.10
County Treasurer	436.00	3.59%	2,202.56	-	2,202.56	-	2,202.56
Corporation Counsel	11.00	0.09%	55.57	-	55.57	5.64	61.21
Office of Diversity	1.00	0.01%	5.05	-	5.05	0.51	5.56
Central Courts	592.00	4.87%	2,990.63	-	2,990.63	303.52	3,294.14
Sheriff's Office	481.00	3.96%	2,429.88	-	2,429.88	246.61	2,676.49
Child Support	64.00	0.53%	323.31	-	323.31	32.81	356.12
Human Services-Administration	117.00	0.96%	591.05	-	591.05	59.99	651.04
Human Services-Economic Support	35.00	0.29%	176.81	-	176.81	17.94	194.76
Human Services-Health Services	274.00	2.25%	1,384.17	-	1,384.17	140.48	1,524.65
Human Services-Workforce Solutions	62.00	0.51%	313.21	-	313.21	31.79	344.99
Human Services-Youth and Family	93.35	0.77%	471.58	-	471.58	47.86	519.44
Human Services-Aging	280.00	2.30%	1,414.49	-	1,414.49	143.56	1,558.04
Human Services-Detention Center	44.65	0.37%	225.56	-	225.56	22.89	248.45
Racine County Public Health	273.00	2.25%	1,379.12	-	1,379.12	139.97	1,519.09
Communications	41.00	0.34%	207.12	-	207.12	21.02	228.14
Jail	178.00	1.46%	899.21	-	899.21	91.26	990.47
Jail Alternatives	97.00	0.80%	490.02	-	490.02	49.73	539.75
Register of Deeds	882.00	7.26%	4,455.63	-	4,455.63	452.20	4,907.83
County Clerk	493.00	4.06%	2,490.50	-	2,490.50	252.76	2,743.27
District Attorney	72.00	0.59%	363.72	-	363.72	36.91	400.64
Victim Witness	4.00	0.03%	20.21	-	20.21	2.05	22.26
Victim Advocate	4.00	0.03%	20.21	-	20.21	2.05	22.26
Emergency Management	1.00	0.01%	5.05	-	5.05	0.51	5.56
Planning & Development Services	575.00	4.73%	2,904.75	-	2,904.75	294.80	3,199.55
Harbor / Marina	2.00	0.02%	10.10	-	10.10	1.03	11.13
UW Extension	13.00	0.11%	65.67	-	65.67	6.67	72.34
Parks	1,345.00	11.06%	6,794.58	-	6,794.58	689.58	7,484.16
Pritchard Park	357.00	2.94%	1,803.47	-	1,803.47	183.03	1,986.50
Golf Courses	26.00	0.21%	131.35	-	131.35	13.33	144.68
Highway	401.00	3.30%	2,025.74	-	2,025.74	205.59	2,231.34
Land Conservation	153.00	1.26%	772.92	-	772.92	78.44	851.36
Veterans Service	4.00	0.03%	20.21	-	20.21	2.05	22.26
Medical Examiner	35.00	0.29%	176.81	-	176.81	17.94	194.76



DEPARTMENT 12
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
FUNCTIONAL COST ALLOCATIONS

Department: County Treasurer
Function: Receipts

Total 1st Tier Allocation \$ 61,413.91
Total 2nd Tier Allocation 5,897.09
Total Allocated Cost \$ 67,311.00

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Other Departments	4,491.00	36.94%	22,687.33	-	22,687.33	2,302.54	24,989.87
Total	12,157.00	100.00%	\$ 61,413.91	\$ -	\$ 61,413.91	\$ 5,897.09	\$ 67,311.00

Allocation Basis: Number of General Receipts Processed by Department During 2023

Allocation Source: County Financial Records and Reports

DEPARTMENT 12
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	Total	Receipts
Building Depreciation	\$ -	\$ -
Equipment Depreciation	-	-
Insurance & Employee Activity	707.24	707.24
Audit & Consulting Services	-	-
Building & Facilities Management	101.03	101.03
County Executive	161.66	161.66
Finance Department	121.24	121.24
Printing & Mail Services	-	-
Data Performance & Analytics	-	-
Human Resources	5.05	5.05
Information Technology	10.10	10.10
County Treasurer	2,202.56	2,202.56
Corporation Counsel	61.21	61.21
Office of Diversity	5.56	5.56
Central Courts	3,294.14	3,294.14
Sheriff's Office	2,676.49	2,676.49
Child Support	356.12	356.12
Human Services-Administration	651.04	651.04
Human Services-Economic Support	194.76	194.76
Human Services-Health Services	1,524.65	1,524.65
Human Services-Workforce Solutions	344.99	344.99
Human Services-Youth and Family	519.44	519.44
Human Services-Aging	1,558.04	1,558.04
Human Services-Detention Center	248.45	248.45
Racine County Public Health	1,519.09	1,519.09
Communications	228.14	228.14
Jail	990.47	990.47
Jail Alternatives	539.75	539.75
Register of Deeds	4,907.83	4,907.83
County Clerk	2,743.27	2,743.27
District Attorney	400.64	400.64
Victim Witness	22.26	22.26
Victim Advocate	22.26	22.26
Emergency Management	5.56	5.56
Planning & Development Services	3,199.55	3,199.55

DEPARTMENT 12
FISCAL 2023

RACINE COUNTY, WISCONSIN
COUNTY TREASURER
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: County Treasurer

Grantee Department	<u>Total</u>	<u>Receipts</u>
Harbor / Marina	11.13	11.13
UW Extension	72.34	72.34
Parks	7,484.16	7,484.16
Pritchard Park	1,986.50	1,986.50
Golf Courses	144.68	144.68
Highway	2,231.34	2,231.34
Land Conservation	851.36	851.36
Prairie Lakes Library System	-	-
Veterans Service	22.26	22.26
Medical Examiner	194.76	194.76
Courts & Judicial	-	-
Other Departments	24,989.87	24,989.87
	<hr/>	<hr/>
Total	\$ 67,311.00	\$ 67,311.00

**DEPARTMENT 13
FISCAL 2023**

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 2023 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 2023

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Expenditures:			
Salaries & Wages	\$ 540,510.22	\$ -	\$ 540,510.22
Fringe Benefits	187,274.26	-	187,274.26
Computer Research	3,598.75	-	3,598.75
Software Subscription	831.77	-	831.77
Telephone	1,583.91	-	1,583.91
Public Liability Expense	9,292.46	-	9,292.46
Travel/Mileage	2,080.26	-	2,080.26
Training	3,349.60	-	3,349.60
Conferences	545.00	-	545.00
Office Supplies	811.37	-	811.37
Copy Cost	4,862.02	-	4,862.02
Printing	334.90	-	334.90
Publications	770.95	-	770.95
Postage	1,436.46	-	1,436.46
Dues	3,704.00	-	3,704.00
Equipment	899.96	-	899.96
Total Expenditures	\$ 761,885.89	\$ -	\$ 761,885.89
Cost Adjustments:			
Copies Revenue	(437.44)	-	(437.44)
Prot Placement/Review Att Fee	(220.67)	-	(220.67)
Add back Billed Child Support Personnel Costs	43,419.73	-	43,419.73
Total Cost Adjustments	\$ 42,761.62	\$ -	\$ 42,761.62
General & Administrative Allocation	-	-	-
Disallowed / Capitalized	-	-	-
Incoming Costs			

**DEPARTMENT 13
FISCAL 2023**

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

Department: Corporation Counsel

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Departmental Support</u>
1st Allocation			
Building Depreciation	1,566.04	-	1,566.04
Equipment Depreciation	-	-	-
Insurance & Employee Activity	496.79	-	496.79
Audit & Consulting Services	541.00	-	541.00
Building & Facilities Management	11,027.75	-	11,027.75
County Executive	11,859.80	-	11,859.80
Finance Department	6,231.97	-	6,231.97
Printing & Mail Services	754.38	-	754.38
Data Performance & Analytics	477.15	-	477.15
Human Resources	5,717.08	-	5,717.08
Information Technology	40,934.63	-	40,934.63
County Treasurer	55.57	-	55.57
	<hr/>		
Total 1st Allocation	79,662.16	-	79,662.16
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 1st Tier Allocation	\$ 884,309.67	\$ -	\$ 884,309.67
2nd Allocation			
Corporation Counsel	326,919.84	-	326,919.84
Office of Diversity	380.10	-	380.10
Central Courts	-	-	-
Sheriff's Office	11,203.70	-	11,203.70
Building Depreciation	0.59	-	0.59
Equipment Depreciation	-	-	-
Insurance & Employee Activity	24.43	-	24.43
Audit & Consulting Services	0.79	-	0.79
Building & Facilities Management	306.98	-	306.98
County Executive	730.47	-	730.47

DEPARTMENT 13
FISCAL 2023

RACINE COUNTY, WISCONSIN
CORPORATION COUNSEL
DEPARTMENTAL COSTS BY FUNCTION

Department: Corporation Counsel

Functions:	Total	General & Administrative	Departmental Support
Finance Department	1,159.19	-	1,159.19
Printing & Mail Services	89.89	-	89.89
Data Performance & Analytics	57.00	-	57.00
Human Resources	736.52	-	736.52
Information Technology	3,163.25	-	3,163.25
County Treasurer	5.64	-	5.64
Total 2nd Allocation	344,778.39	-	344,778.39
General & Administrative Allocation	-	-	-
Unallocated	-	-	-
Total 2nd Tier Allocation	\$ 344,778.39	\$ -	\$ 344,778.39
Total Incoming Costs	424,440.55	-	424,440.55
Total Allocated Cost	\$ 1,229,088.06	\$ -	\$ 1,229,088.06

**DEPARTMENT 13
FISCAL 2023**

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

Department: Corporation Counsel
Function: Departmental Support

Total 1st Tier Allocation	\$ 884,309.67
Total 2nd Tier Allocation	344,778.39
Total Allocated Cost	\$ 1,229,088.06

Grantee Department	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier	2nd Tier	Total Allocated
					Allocation	Allocation	
Building & Facilities Management	7,803.02	1.35%	11,965.50	-	11,965.50	-	11,965.50
County Executive	13,491.53	2.34%	20,688.51	-	20,688.51	-	20,688.51
Finance Department	6,032.41	1.05%	9,250.36	-	9,250.36	-	9,250.36
Human Resources	17,654.63	3.06%	27,072.39	-	27,072.39	-	27,072.39
Information Technology	3,763.09	0.65%	5,770.49	-	5,770.49	-	5,770.49
County Treasurer	22,906.40	3.97%	35,125.69	-	35,125.69	-	35,125.69
Corporation Counsel	213,193.17	36.97%	326,919.84	-	326,919.84	-	326,919.84
Central Courts	2,460.34	0.43%	3,772.79	-	3,772.79	2,906.66	6,679.45
Sheriff's Office	25,833.57	4.48%	39,614.34	-	39,614.34	30,519.89	70,134.23
Child Support	43,419.73	7.53%	66,581.73	(43,419.73)	23,162.00	51,296.26	74,458.26
Human Services-Administration	6,508.69	1.13%	9,980.71	-	9,980.71	7,689.39	17,670.11
Human Services-Economic Support	4,276.72	0.74%	6,558.11	-	6,558.11	5,052.54	11,610.65
Human Services-Health Services	34,452.74	5.97%	52,831.36	-	52,831.36	40,702.62	93,533.97
Human Services-Workforce Solutions	2,695.22	0.47%	4,132.97	-	4,132.97	3,184.14	7,317.11
Human Services-Youth and Family	27,817.11	4.82%	42,655.99	-	42,655.99	32,863.26	75,519.24
Human Services-Aging	20,979.26	3.64%	32,170.53	-	32,170.53	24,784.99	56,955.52
Human Services-Detention Center	1,904.47	0.33%	2,920.40	-	2,920.40	2,249.95	5,170.35
Racine County Public Health	1,850.20	0.32%	2,837.18	-	2,837.18	2,185.83	5,023.01
Communications	1,396.99	0.24%	2,142.21	-	2,142.21	1,650.41	3,792.62
Jail	10,747.74	1.86%	16,481.06	-	16,481.06	12,697.43	29,178.49
Register of Deeds	3,385.44	0.59%	5,191.38	-	5,191.38	3,999.57	9,190.96
County Clerk	8,516.58	1.48%	13,059.70	-	13,059.70	10,061.53	23,121.23
Emergency Management	4,318.82	0.75%	6,622.67	-	6,622.67	5,102.27	11,724.94
Planning & Development Services	13,738.64	2.38%	21,067.44	(50,000.00)	(28,932.56)	16,230.89	(12,701.67)
Harbor / Marina	5,111.69	0.89%	7,838.49	-	7,838.49	6,038.97	13,877.46
Parks	10,817.10	1.88%	16,587.42	-	16,587.42	12,779.37	29,366.79
Pritchard Park	698.50	0.12%	1,071.11	-	1,071.11	825.21	1,896.32
Highway	5,476.54	0.95%	8,397.97	-	8,397.97	6,470.01	14,867.98
Prairie Lakes Library System	2,775.31	0.48%	4,255.78	-	4,255.78	3,278.76	7,534.55
Veterans Service	925.10	0.16%	1,418.59	-	1,418.59	1,092.92	2,511.51
Medical Examiner	6,137.33	1.06%	9,411.25	-	9,411.25	7,250.67	16,661.92
Courts & Judicial	9,806.89	1.70%	15,038.32	-	15,038.32	11,585.90	26,624.22
Other Departments	35,787.02	6.21%	54,877.40	-	54,877.40	42,278.94	97,156.34
Total	576,681.99	100.00%	\$ 884,309.67	\$ (93,419.73)	\$ 790,889.94	\$ 344,778.39	\$ 1,135,668.33

Allocation Basis: Time and Effort by Benefiting Department During 2023

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



DEPARTMENT 13
FISCAL 2023

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	-	-
Audit & Consulting Services	-	-
Building & Facilities Management	11,965.50	11,965.50
County Executive	20,688.51	20,688.51
Finance Department	9,250.36	9,250.36
Printing & Mail Services	-	-
Data Performance & Analytics	-	-
Human Resources	27,072.39	27,072.39
Information Technology	5,770.49	5,770.49
County Treasurer	35,125.69	35,125.69
Corporation Counsel	326,919.84	326,919.84
Office of Diversity	-	-
Central Courts	6,679.45	6,679.45
Sheriff's Office	70,134.23	70,134.23
Child Support	74,458.26	74,458.26
Human Services-Administration	17,670.11	17,670.11
Human Services-Economic Support	11,610.65	11,610.65
Human Services-Health Services	93,533.97	93,533.97
Human Services-Workforce Solutions	7,317.11	7,317.11
Human Services-Youth and Family	75,519.24	75,519.24
Human Services-Aging	56,955.52	56,955.52
Human Services-Detention Center	5,170.35	5,170.35
Racine County Public Health	5,023.01	5,023.01
Communications	3,792.62	3,792.62
Jail	29,178.49	29,178.49
Jail Alternatives	-	-
Register of Deeds	9,190.96	9,190.96
County Clerk	23,121.23	23,121.23
District Attorney	-	-
Victim Witness	-	-
Victim Advocate	-	-
Emergency Management	11,724.94	11,724.94

DEPARTMENT 13
FISCAL 2023

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	(12,701.67)	(12,701.67)
Harbor / Marina	13,877.46	13,877.46
UW Extension	-	-
Parks	29,366.79	29,366.79
Golf Courses	-	-
Golf Courses	-	-
Highway	14,867.98	14,867.98
Land Conservation	-	-
Prairie Lakes Library System	7,534.55	7,534.55
Veterans Service	2,511.51	2,511.51
Medical Examiner	16,661.92	16,661.92
Courts & Judicial	26,624.22	26,624.22
Other Departments	97,156.34	97,156.34
Total	\$ 1,133,772.01	\$ 1,133,772.01

**DEPARTMENT 14
FISCAL 2023**

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 2023

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	\$ 67,523.35	\$ 39,845.53	\$ 15,017.19	\$ 12,660.63
Fringe Benefits	24,700.01	14,575.48	5,493.28	4,631.25
Contracted Service	2,481.00	-	892.00	1,589.00
Community Outreach	30.00	-	-	30.00
Legal Fees and 65.90(6) Fund	1,163.77	1,163.77	-	-
Travel/Mileage	498.87	498.87	-	-
Training	1,938.03	1,938.03	-	-
Printing	94.70	94.70	-	-
Dues	1,244.00	-	244.00	1,000.00
Supplies	77.40	77.40	-	-
Total Expenditures	\$ 99,751.13	\$ 58,193.77	\$ 21,646.48	\$ 19,910.88
Cost Adjustments:				
	-	-	-	-
Total Cost Adjustments	\$ -	\$ -	\$ -	\$ -
General & Administrative Allocation	-	(58,193.77)	31,574.28	26,619.50
Disallowed / Capitalized	(46,530.38)	-	-	(46,530.38)
Incoming Costs				
1st Allocation				
Building Depreciation	220.57	-	114.89	105.68
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	69.97	-	36.45	33.52
Audit & Consulting Services	292.22	-	152.21	140.01
Building & Facilities Management	1,553.20	-	809.04	744.17
County Executive	14,875.16	-	7,748.20	7,126.96
Finance Department	801.69	-	417.58	384.10
Printing & Mail Services	(12.22)	-	(6.36)	(5.85)
Data Performance & Analytics	67.20	-	35.01	32.20
Human Resources	799.78	-	416.59	383.19

**DEPARTMENT 14
FISCAL 2023**

**RACINE COUNTY, WISCONSIN
OFFICE OF DIVERSITY
DEPARTMENTAL COSTS BY FUNCTION**

Department: Office of Diversity

Functions:	Total	General & Administrative	Internal Diversity Efforts	External Diversity Efforts
Information Technology	2,774.13	-	1,444.99	1,329.14
County Treasurer	5.05	-	2.63	2.42
Corporation Counsel	-	-	-	-
Total 1st Allocation	21,446.75	-	11,171.23	10,275.53
General & Administrative Allocation	-			
Unallocated	(10,275.53)			(10,275.53)
Total 1st Tier Allocation	\$ 64,391.98	\$ -	\$ 64,391.98	\$ -
2nd Allocation				
Building Depreciation	0.08	-	0.04	0.04
Equipment Depreciation	-	-	-	-
Insurance & Employee Activity	3.44	-	1.79	1.65
Audit & Consulting Services	0.47	-	0.24	0.22
Building & Facilities Management	43.24	-	22.52	20.72
County Executive	916.02	-	477.14	438.88
Finance Department	146.00	-	76.05	69.95
Printing & Mail Services	10.86	-	5.65	5.20
Data Performance & Analytics	8.03	-	4.18	3.85
Human Resources	103.06	-	53.68	49.38
Information Technology	210.89	-	109.85	101.04
County Treasurer	0.51	-	0.27	0.25
Corporation Counsel	-	-	-	-
Office of Diversity	53.53	-	27.89	25.65
Central Courts	-	-	-	-
Sheriff's Office	1,578.00	-	821.95	756.05
Total 2nd Allocation	3,074.12	-	1,601.26	1,472.87
General & Administrative Allocation				
Unallocated	(1,472.87)			(1,472.87)
Total 2nd Tier Allocation	\$ 1,601.26	\$ -	\$ 1,601.26	\$ -

DEPARTMENT 14
FISCAL 2023

RACINE COUNTY, WISCONSIN
OFFICE OF DIVERSITY
DEPARTMENTAL COSTS BY FUNCTION

Department: Office of Diversity

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Internal Diversity Efforts</u>	<u>External Diversity Efforts</u>
Total Incoming Costs	12,772.48	-	12,772.48	-
Total Allocated Cost	<u>\$ 65,993.23</u>	<u>\$ -</u>	<u>\$ 65,993.23</u>	<u>\$ -</u>

DEPARTMENT 14
FISCAL 2023

RACINE COUNTY, WISCONSIN
OFFICE OF DIVERSITY
FUNCTIONAL COST ALLOCATIONS

Department: Office of Diversity
Function: Internal Diversity Efforts

Total 1st Tier Allocation	\$ 64,391.98
Total 2nd Tier Allocation	<u>1,601.26</u>
Total Allocated Cost	\$ 65,993.23

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Insurance & Employee Activity	2.650	0.22%	141.87	-	141.87	-	141.87
Building & Facilities Management	14.500	1.21%	776.25	-	776.25	-	776.25
County Executive	3.900	0.32%	208.79	-	208.79	-	208.79
Finance Department	14.000	1.16%	749.48	-	749.48	-	749.48
Printing & Mail Services	2.000	0.17%	107.07	-	107.07	-	107.07
Data Performance & Analytics	4.000	0.33%	214.14	-	214.14	-	214.14
Human Resources	5.800	0.48%	310.50	-	310.50	-	310.50
Information Technology	17.000	1.41%	910.09	-	910.09	-	910.09
County Treasurer	5.000	0.42%	267.67	-	267.67	-	267.67
Corporation Counsel	7.100	0.59%	380.10	-	380.10	-	380.10
Office of Diversity	1.000	0.08%	53.53	-	53.53	-	53.53
Central Courts	57.130	4.75%	3,058.43	-	3,058.43	81.25	3,139.69
Sheriff's Office	183.090	15.22%	9,801.65	-	9,801.65	260.40	10,062.05
Child Support	30.350	2.52%	1,624.78	-	1,624.78	43.17	1,667.94
Human Services-Administration	24.200	2.01%	1,295.54	-	1,295.54	34.42	1,329.96
Human Services-Economic Support	65.000	5.40%	3,479.75	-	3,479.75	92.45	3,572.20
Human Services-Health Services	153.470	12.76%	8,215.96	-	8,215.96	218.27	8,434.23
Human Services-Workforce Solutions	7.500	0.62%	401.51	-	401.51	10.67	412.18
Human Services-Youth and Family	84.000	6.98%	4,496.91	-	4,496.91	119.47	4,616.38
Human Services-Aging	46.190	3.84%	2,472.76	-	2,472.76	65.69	2,538.46
Human Services-Detention Center	45.000	3.74%	2,409.06	-	2,409.06	64.00	2,473.06
Racine County Public Health	33.900	2.82%	1,814.82	-	1,814.82	48.21	1,863.04
Communications	53.000	4.41%	2,837.33	-	2,837.33	75.38	2,912.71
Jail	146.500	12.18%	7,842.82	-	7,842.82	208.36	8,051.18
Jail Alternatives	8.000	0.67%	428.28	-	428.28	11.38	439.65
Register of Deeds	10.250	0.85%	548.73	-	548.73	14.58	563.31
County Clerk	4.250	0.35%	227.52	-	227.52	6.04	233.57
District Attorney	16.000	1.33%	856.55	-	856.55	22.76	879.31
Victim Witness	6.000	0.50%	321.21	-	321.21	8.53	329.74
Victim Advocate	1.700	0.14%	91.01	-	91.01	2.42	93.43
Emergency Management	2.000	0.17%	107.07	-	107.07	2.84	109.91
Planning & Development Services	7.650	0.64%	409.54	-	409.54	10.88	420.42
UW Extension	5.000	0.42%	267.67	-	267.67	7.11	274.78
Parks	24.360	2.03%	1,304.10	-	1,304.10	34.65	1,338.75
Highway	80.480	6.69%	4,308.47	-	4,308.47	114.46	4,422.93
Land Conservation	3.000	0.25%	160.60	-	160.60	4.27	164.87
Veterans Service	3.000	0.25%	160.60	-	160.60	4.27	164.87
Medical Examiner	3.540	0.29%	189.51	-	189.51	5.03	194.55
Other Departments	21.300	1.77%	1,140.29	-	1,140.29	30.29	1,170.58
Total	1,202.81	100.00%	\$ 64,391.98	\$ -	\$ 64,391.98	\$ 1,601.26	\$ 65,993.23

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

Allocation Source: County Financial and Human Resources Records



DEPARTMENT 14
FISCAL 2023

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	141.87	141.87
Audit & Consulting Services	-	-
Building & Facilities Management	776.25	776.25
County Executive	208.79	208.79
Finance Department	749.48	749.48
Printing & Mail Services	107.07	107.07
Data Performance & Analytics	214.14	214.14
Human Resources	310.50	310.50
Information Technology	910.09	910.09
County Treasurer	267.67	267.67
Corporation Counsel	380.10	380.10
Office of Diversity	53.53	53.53
Central Courts	3,139.69	3,139.69
Sheriff's Office	10,062.05	10,062.05
Child Support	1,667.94	1,667.94
Human Services-Administration	1,329.96	1,329.96
Human Services-Economic Support	3,572.20	3,572.20
Human Services-Health Services	8,434.23	8,434.23
Human Services-Workforce Solutions	412.18	412.18
Human Services-Youth and Family	4,616.38	4,616.38
Human Services-Aging	2,538.46	2,538.46
Human Services-Detention Center	2,473.06	2,473.06
Racine County Public Health	1,863.04	1,863.04
Communications	2,912.71	2,912.71
Jail	8,051.18	8,051.18
Jail Alternatives	439.65	439.65
Register of Deeds	563.31	563.31
County Clerk	233.57	233.57
District Attorney	879.31	879.31

DEPARTMENT 14
FISCAL 2023

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

Department: Office of Diversity

Grantee Department	Total	Internal Diversity Efforts
Victim Witness	329.74	329.74
Victim Advocate	93.43	93.43
Emergency Management	109.91	109.91
Planning & Development Services	420.42	420.42
Harbor / Marina	-	-
UW Extension	274.78	274.78
Parks	1,338.75	1,338.75
Pritchard Park	-	-
Golf Courses	-	-
Highway	4,422.93	4,422.93
Land Conservation	164.87	164.87
Prairie Lakes Library System	-	-
Veterans Service	164.87	164.87
Medical Examiner	194.55	194.55
Courts & Judicial	-	-
Other Departments	1,170.58	1,170.58
Total	\$ 65,993.23	\$ 65,993.23

**DEPARTMENT 15
FISCAL 2023**

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 2023**

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

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Expenditures:				
Salaries & Wages	\$ 2,133,130.51	\$ -	\$ 382,063.86	\$ 1,751,066.65
Fringe Benefits	909,121.23	-	116,538.03	792,583.20
C/S Time System	1,500.00	-	-	1,500.00
Att-Contracted	909,981.86	-	-	909,981.86
Att-Guardian ad Litem	366,080.00	-	-	366,080.00
Att-Out of Co Guardian at Litem	1,978.49	-	-	1,978.49
Att-Court App GAL	52,055.00	-	-	52,055.00
Att-Contract Probate	22,942.50	-	-	22,942.50
PS-Court Commissioners	35,950.00	-	-	35,950.00
PS-Social Workers	150,811.54	-	-	150,811.54
PS-Court Reporters	33,150.00	33,150.00	-	-
PS-Interpreters	109,385.63	109,385.63	-	-
PS-Transcripts	4,235.50	4,235.50	-	-
PS-Family Court Commissioner	13,430.00	-	8,800.00	4,630.00
Psychist-Chapter 51	72,849.75	-	-	72,849.75
Psychist-Criminal	43,107.50	-	-	43,107.50
Psychist-Juvenile	12,308.75	-	-	12,308.75
Psychist-Other	77,812.00	-	-	77,812.00
Psychiatric-Chapter 51	45,352.40	-	-	45,352.40
Psychiatric-Criminal	2,400.00	-	-	2,400.00
Psychiatric-Juvenile	1,343.00	-	-	1,343.00
Psychiatric-Other	425.00	-	-	425.00
Temporary Help	122,148.25	-	16,319.53	105,828.72
Temp Help-Scanning	3,474.71	-	-	3,474.71
Temp Help-Probate	35,319.16	-	-	35,319.16
Equipment Repairs	300.00	300.00	-	-
Witness Fees	45,856.00	-	-	45,856.00
Juror Exp-Meals	2,102.49	-	-	2,102.49
Juror Exp-Per Diem	29,440.00	-	-	29,440.00
Juror Exp-Travel	31,880.70	-	-	31,880.70
Process Fees	1,438.48	-	-	1,438.48
Telephone	15,416.50	15,416.50	-	-
Public Liability Expense	36,634.43	-	6,504.28	30,130.15
Advertising	1,005.53	-	-	1,005.53
Travel/Mileage	1,641.32	1,641.32	-	-
Training	968.24	968.24	-	-

**DEPARTMENT 15
FISCAL 2023**

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

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Conferences	4,929.85	4,929.85	-	-
Office Supplies	13,141.78	-	1,997.99	11,143.79
Paper	1,380.19	1,380.19	-	-
Copy Cost	13,109.72	13,109.72	-	-
Printing	15,735.51	15,735.51	-	-
Printing - Jury	2,712.64	-	-	2,712.64
Publications	37,170.03	-	-	37,170.03
Postage	74,750.74	74,750.74	-	-
Postage - Jury	7,007.15	-	-	7,007.15
Dues	2,464.32	2,464.32	-	-
Court Ordered Expenses	14,762.40	-	-	14,762.40
Equipment	9,171.62	-	-	9,171.62
Mat - Juror Appreciation	1,489.56	-	-	1,489.56
Total Expenditures	\$ 5,524,801.98	\$ 277,467.52	\$ 532,223.69	\$ 4,715,110.77
Cost Adjustments:				
Cap Proj - 2021 (21C06)	5,340.00	5,340.00	-	-
Cap Proj - 2023 (23C02)	27,898.52	-	-	27,898.52
Total Cost Adjustments	\$ 33,238.52	\$ 5,340.00	\$ -	\$ 27,898.52
General & Administrative Allocation	-	(282,807.52)	50,653.50	232,154.02
Disallowed / Capitalized	(4,947,264.79)	-	-	(4,947,264.79)
Incoming Costs				
1st Allocation				
Building Depreciation	254,627.49	-	25,826.21	228,801.28
Equipment Depreciation	34,783.84	-	3,528.04	31,255.80
Insurance & Employee Activity	54,167.14	-	5,494.03	48,673.11
Audit & Consulting Services	11,237.62	-	1,139.80	10,097.82
Building & Facilities Management	905,529.60	-	91,845.55	813,684.05
County Executive	592.58	-	60.10	532.48
Finance Department	194,983.40	-	19,776.67	175,206.73

**DEPARTMENT 15
FISCAL 2023**

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

Department: Central Courts

Functions:	Total	General & Administrative	Child Support	Central Courts Support
Printing & Mail Services	39,474.95	-	4,003.84	35,471.11
Data Performance & Analytics	3,839.35	-	389.41	3,449.93
Human Resources	41,122.82	-	4,170.98	36,951.84
Information Technology	21,755.68	-	2,206.62	19,549.06
County Treasurer	2,990.63	-	303.33	2,687.29
Corporation Counsel	3,772.79	-	382.66	3,390.13
Office of Diversity	3,058.43	-	310.21	2,748.22
Total 1st Allocation	1,571,936.33	-	159,437.47	1,412,498.86
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 1st Tier Allocation	\$ 2,182,712.04	\$ -	\$ 742,314.67	\$ 1,440,397.38
2nd Allocation				
Building Depreciation	95.48	-	9.68	85.79
Equipment Depreciation	3.80	-	0.39	3.41
Insurance & Employee Activity	2,068.12	-	209.76	1,858.35
Audit & Consulting Services	15.85	-	1.61	14.24
Building & Facilities Management	26,893.79	-	2,727.77	24,166.02
County Executive	37.79	-	3.83	33.95
Finance Department	41,359.16	-	4,194.95	37,164.20
Printing & Mail Services	4,483.49	-	454.75	4,028.74
Data Performance & Analytics	458.65	-	46.52	412.13
Human Resources	5,299.75	-	537.54	4,762.21
Information Technology	633.83	-	64.29	569.54
County Treasurer	303.52	-	30.79	272.73
Corporation Counsel	2,906.66	-	294.81	2,611.84
Office of Diversity	81.25	-	8.24	73.01
Central Courts	-	-	-	-
Sheriff's Office	1,400,824.23	-	142,082.01	1,258,742.22
Total 2nd Allocation	1,485,465.34	-	150,666.94	1,334,798.40

DEPARTMENT 15
FISCAL 2023

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>
General & Administrative Allocation	-	-	-	-
Unallocated	-	-	-	-
Total 2nd Tier Allocation	\$ 1,485,465.34	\$ -	\$ 150,666.94	\$ 1,334,798.40
Total Incoming Costs	3,057,401.67	-	310,104.42	2,747,297.25
Total Allocated Cost	<u>\$ 3,668,177.38</u>	<u>\$ -</u>	<u>\$ 892,981.61</u>	<u>\$ 2,775,195.77</u>

DEPARTMENT 15
FISCAL 2023

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts
Function: Child Support

Total 1st Tier Allocation \$ 742,314.67
Total 2nd Tier Allocation 150,666.94

Total Allocated Cost \$ 892,981.61

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	742,314.67	(532,223.69)	210,090.98	150,666.94	360,757.92
Total	100.00	100.00%	\$ 742,314.67	\$ (532,223.69)	\$ 210,090.98	\$ 150,666.94	\$ 360,757.92

Allocation Basis: Direct Allocation to Benefiting Department

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

DEPARTMENT 15
FISCAL 2023

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
FUNCTIONAL COST ALLOCATIONS

Department: Central Courts
Function: Central Courts Support

Total 1st Tier Allocation \$ 1,440,397.38
Total 2nd Tier Allocation 1,334,798.40

Total Allocated Cost \$ 2,775,195.77

	Allocation Units	Allocated		Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
		Percentage	Gross Allocation				
Grantee Department							
Courts & Judicial	100.00%	100.00%	1,440,397.38	-	1,440,397.38	1,334,798.40	2,775,195.77
Total	100.00%	100.00%	\$ 1,440,397.38	\$ -	\$ 1,440,397.38	\$ 1,334,798.40	\$ 2,775,195.77

Allocation Basis: Direct Allocation to Benefiting Department

Allocation Source: Financial Records and Reports

DEPARTMENT 15
FISCAL 2023

RACINE COUNTY, WISCONSIN
CENTRAL COURTS
SUMMARY OF DEPARTMENTAL ALLOCATED COSTS

Department: Central Courts

Grantee Department	<u>Total</u>	<u>Child Support</u>	<u>Central Courts Support</u>
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	360,757.92	360,757.92	-
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	-	-	-
Racine County Public Health	-	-	-
Communications	-	-	-
Jail	-	-	-
Jail Alternatives	-	-	-
Register of Deeds	-	-	-
County Clerk	-	-	-
District Attorney	-	-	-
Victim Witness	-	-	-
Victim Advocate	-	-	-
Emergency Management	-	-	-

DEPARTMENT 15
FISCAL 2023

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	-	-	-
Prairie Lakes Library System	-	-	-
Veterans Service	-	-	-
Medical Examiner	-	-	-
Courts & Judicial	2,775,195.77	-	2,775,195.77
Other Departments	-	-	-
Total	\$ 3,135,953.69	\$ 360,757.92	\$ 2,775,195.77

**DEPARTMENT 16
FISCAL 2023**

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 2023**

**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	\$ 15,219,968.15	\$ 169,764.90	\$ 228,458.83	\$ 89,390.92
Fringe Benefits	5,627,623.24	62,771.02	89,164.00	34,572.88
Tuition Reimbursement	1,000.00	1,000.00	-	-
Meal Reimbursement	11,157.18	11,157.18	-	-
Clothing Allowance Deputies	58,800.00	49,200.00	1,800.00	476.31
C/S-Shredding	1,034.48	1,034.48	-	-
MS-Drug Testing	1,886.00	-	-	-
P/S-Records Area	65,524.06	-	-	-
P/S-LEC Security Staff	143,369.64	-	-	-
PS - Courthouse Security Staff	139,201.07	-	-	-
Vehicle Repairs	261,645.84	261,645.84	-	-
Equipment Repairs	572.75	572.75	-	-
Building Repairs	57,893.86	57,893.86	-	-
Lease	21,114.00	-	-	-
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	581,415.49	581,415.49	-	-
Software Maint Contracts	1,200.00	1,200.00	-	-
Software Subscription	30,066.51	30,066.51	-	-
SS-Body Cam	573,078.33	-	-	-
Telephone	186,517.08	178,660.80	1,704.11	375.68
Towing - Special Criminal Inv	24,195.00	-	-	-
Public Liability Expense	225,627.46	-	3,925.98	1,535.67
Vehicle Insurance	98,122.27	98,122.27	-	-
Travel	39,114.88	39,114.88	-	-
Conferences	13,097.72	13,097.72	-	-
Discretionary Account	2,297.82	-	-	-
Office Supplies	21,708.86	21,708.86	-	-
Paper	3,752.55	3,752.55	-	-
Copy Cost	10,965.30	10,965.30	-	-
Printing	8,202.91	8,202.91	-	-
Publications	1,406.82	1,406.82	-	-
Postage	18,123.31	18,123.31	-	-
Dues	8,924.20	8,924.20	-	-
Supplies - Food	1,581.15	-	-	-
Over Short Acct	(34.11)	-	-	-
Uniforms	9,978.00	9,978.00	-	-
Equipment	13,031.57	-	-	-
Materials	37,246.03	-	-	-

**DEPARTMENT 16
FISCAL 2023**

**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
Non Lapsing Expenditures	563,990.79	-	-	-
Training Facility Expenses	59,671.44	-	-	-
Patrol Station Expenses	31,788.22	-	-	-
Internet Unit Expenses	18,566.27	-	-	-
Water Patrol Expenses	29,411.35	-	-	-
Miscellaneous Grant Expenditures	258,795.56	-	-	-
Conveyance Expenses	35,616.95	-	-	-
MD-CEASE Expenses	271,182.24	-	-	-
Total Expenditures	\$ 24,789,432.24	\$ 1,639,779.65	\$ 325,052.92	\$ 126,351.46
Cost Adjustments:				
Court Security-Courtroom Security-US DOJ	(22,525.00)	-	-	(8,918.16)
Capital - Sheriff (33180000)	1,306,656.61	883,137.18	-	-
Cap Project - 2018 Capital	(60,732.00)	(60,732.00)	-	-
Cap Project - 2023	239,728.66	63,218.73	-	-
Total Cost Adjustments	\$ 1,463,128.27	\$ 885,623.91	\$ -	\$ (8,918.16)
General & Administrative Allocation	-	(1,604,849.04)	24,361.26	9,532.03
Disallowed / Capitalized	(23,454,054.06)	(920,554.52)	-	-
Incoming Costs				
1st Allocation				
Building Depreciation	61,216.81	-	859.57	334.12
Equipment Depreciation	716,976.45	-	10,067.33	3,913.28
Insurance & Employee Activity	12,552.31	-	176.25	68.51
Audit & Consulting Services	11,544.45	-	162.10	63.01
Building & Facilities Management	176,657.43	-	2,480.51	964.20
County Executive	1,899.10	-	26.67	10.37
Finance Department	166,644.83	-	2,339.92	909.55
Printing & Mail Services	9,004.66	-	126.44	49.15
Data Performance & Analytics	67,277.98	-	944.68	367.21
Human Resources	149,448.39	-	2,098.46	815.69
Information Technology	328,653.90	-	4,614.75	1,793.80

**DEPARTMENT 16
FISCAL 2023**

**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
County Treasurer	2,429.88	-	34.12	13.26
Corporation Counsel	39,614.34	-	556.24	216.22
Office of Diversity	9,801.65	-	137.63	53.50
Central Courts	-	-	-	-
Total 1st Allocation	1,753,722.20	-	24,624.67	9,571.87
General & Administrative Allocation	-	-	-	-
Unallocated	(1,553,683.17)	-	-	-
Total 1st Tier Allocation	\$ 2,998,545.48	\$ 0.00	\$ 374,038.85	\$ 136,537.20
2nd Allocation				
Building Depreciation	22.95	-	0.32	0.13
Equipment Depreciation	78.31	-	1.10	0.43
Insurance & Employee Activity	614.11	-	8.62	3.35
Audit & Consulting Services	16.37	-	0.23	0.09
Building & Facilities Management	6,184.24	-	86.84	33.75
County Executive	121.10	-	1.70	0.66
Finance Department	44,061.44	-	618.68	240.49
Printing & Mail Services	1,590.02	-	22.33	8.68
Data Performance & Analytics	8,445.95	-	118.59	46.10
Human Resources	20,060.62	-	281.68	109.49
Information Technology	25,095.48	-	352.38	136.97
County Treasurer	246.61	-	3.46	1.35
Corporation Counsel	30,519.89	-	428.54	166.58
Office of Diversity	260.40	-	3.66	1.42
Central Courts	-	-	-	-
Sheriff's Office	284,047.80	-	3,988.42	1,550.34
Total 2nd Allocation	421,365.30	-	5,916.55	2,299.82
General & Administrative Allocation	-	-	-	-
Unallocated	(373,302.10)	-	-	-
Total 2nd Tier Allocation	\$ 421,365.30	\$ -	\$ 5,916.55	\$ 2,299.82

DEPARTMENT 16
FISCAL 2023

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

Department: Sheriff's Office

Functions:	<u>Total</u>	<u>General & Administrative</u>	<u>Child Support</u>	<u>Racine County Services Center (RCDKSC) Security</u>
Total Incoming Costs	248,102.23	-	30,541.22	11,871.69
Total Allocated Cost	<u>\$ 3,046,608.68</u>	<u>\$ 0.00</u>	<u>\$ 379,955.40</u>	<u>\$ 138,837.02</u>

DEPARTMENT 16
FISCAL 2023

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

Department: Sheriff's Office

Functions:	Courthouse & Law	
	Enforcement Security	General Government
Expenditures:		
Salaries & Wages	\$ 1,374,468.33	\$ 13,357,885.17
Fringe Benefits	495,418.54	4,945,696.80
Tuition Reimbursement	-	-
Meal Reimbursement	-	-
Clothing Allowance Deputies	7,323.69	-
C/S-Shredding	-	-
MS-Drug Testing	-	1,886.00
P/S-Records Area	-	65,524.06
P/S-LEC Security Staff	143,369.64	-
PS - Courthouse Security Staff	139,201.07	-
Vehicle Repairs	-	-
Equipment Repairs	-	-
Building Repairs	-	-
Lease	-	21,114.00
Vehicle Maintenance (Gas, Oil, Supplies, Eqpt.)	-	-
Software Maint Contracts	-	-
Software Subscription	-	-
SS-Body Cam	-	573,078.33
Telephone	5,776.49	-
Towing - Special Criminal Inv	-	24,195.00
Public Liability Expense	23,612.28	196,553.53
Vehicle Insurance	-	-
Travel	-	-
Conferences	-	-
Discretionary Account	-	2,297.82
Office Supplies	-	-
Paper	-	-
Copy Cost	-	-
Printing	-	-
Publications	-	-
Postage	-	-
Dues	-	-
Supplies - Food	-	1,581.15
Over Short Acct	-	(34.11)
Uniforms	-	-
Equipment	-	13,031.57
Materials	-	37,246.03

DEPARTMENT 16
FISCAL 2023

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

Department: Sheriff's Office

Functions:	Courthouse & Law	
	Enforcement Security	General Government
Non Lapsing Expenditures	-	563,990.79
Training Facility Expenses	-	59,671.44
Patrol Station Expenses	-	31,788.22
Internet Unit Expenses	-	18,566.27
Water Patrol Expenses	-	29,411.35
Miscellaneous Grant Expenditures	-	258,795.56
Conveyance Expenses	-	35,616.95
MD-CEASE Expenses	-	271,182.24
Total Expenditures	\$ 2,189,170.04	\$ 20,509,078.17
Cost Adjustments:		
Court Security-Courtroom Security-US DOJ	(13,606.84)	-
Capital - Sheriff (33180000)	-	423,519.43
Cap Project - 2018 Capital	-	-
Cap Project - 2023	-	176,509.93
Total Cost Adjustments	\$ (13,606.84)	\$ 600,029.36
General & Administrative Allocation	146,563.75	1,424,392.00
Disallowed / Capitalized	-	(22,533,499.54)
Incoming Costs		
1st Allocation		
Building Depreciation	5,789.03	54,234.09
Equipment Depreciation	67,801.59	635,194.24
Insurance & Employee Activity	1,187.02	11,120.53
Audit & Consulting Services	1,091.71	10,227.63
Building & Facilities Management	16,705.79	156,506.93
County Executive	179.59	1,682.48
Finance Department	15,758.93	147,636.42
Printing & Mail Services	851.53	7,977.54
Data Performance & Analytics	6,362.21	59,603.89
Human Resources	14,132.74	132,401.50
Information Technology	31,079.48	291,165.86

DEPARTMENT 16
FISCAL 2023

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

Department: Sheriff's Office

Functions:	Courthouse & Law	
	Enforcement Security	General Government
County Treasurer	229.78	2,152.72
Corporation Counsel	3,746.17	35,095.71
Office of Diversity	926.90	8,683.62
Central Courts	-	-
Total 1st Allocation	165,842.49	1,553,683.17
General & Administrative Allocation	-	-
Unallocated	-	(1,553,683.17)
Total 1st Tier Allocation	\$ 2,487,969.44	\$ -
2nd Allocation		
Building Depreciation	2.17	20.34
Equipment Depreciation	7.41	69.37
Insurance & Employee Activity	58.07	544.06
Audit & Consulting Services	1.55	14.50
Building & Facilities Management	584.82	5,478.84
County Executive	11.45	107.28
Finance Department	4,166.71	39,035.55
Printing & Mail Services	150.36	1,408.66
Data Performance & Analytics	798.70	7,482.56
Human Resources	1,897.05	17,772.40
Information Technology	2,373.18	22,232.96
County Treasurer	23.32	218.48
Corporation Counsel	2,886.14	27,038.63
Office of Diversity	24.62	230.70
Central Courts	-	-
Sheriff's Office	26,861.26	251,647.78
Total 2nd Allocation	39,846.83	373,302.10
General & Administrative Allocation	-	-
Unallocated	-	(373,302.10)
Total 2nd Tier Allocation	\$ 39,846.83	\$ -

DEPARTMENT 16
FISCAL 2023

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

Department: Sheriff's Office

Functions:	Courthouse & Law	General
	Enforcement Security	Government
Total Incoming Costs	205,689.32	-
Total Allocated Cost	\$ 2,527,816.27	\$ -

DEPARTMENT 16
FISCAL 2023

RACINE COUNTY, WISCONSIN
SHERIFF'S OFFICE
FUNCTIONAL COST ALLOCATIONS

Department: Sheriff's Office
Function: Child Support

Total 1st Tier Allocation \$ 374,038.85
Total 2nd Tier Allocation 5,916.55

Total Allocated Cost \$ 379,955.40

	Allocation Units	Allocated Percentage	Gross Allocation	Direct Billed	1st Tier Allocation	2nd Tier Allocation	Total Allocated
Grantee Department							
Child Support	100.00	100.00%	374,038.85	(323,252.92)	50,785.93	5,916.55	56,702.48
Total	100.00	100.00%	\$ 374,038.85	\$ (323,252.92)	\$ 50,785.93	\$ 5,916.55	\$ 56,702.48

Allocation Basis: Direct Allocation to Benefiting Department

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

**DEPARTMENT 16
FISCAL 2023**

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

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

Total 1st Tier Allocation \$ 136,537.20
Total 2nd Tier Allocation 2,299.82

Total Allocated Cost \$ 138,837.02

	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%	13,929.72	-	13,929.72	234.63	14,164.35
Human Services-Administration	19,905.00	21.77%	29,727.78	-	29,727.78	500.73	30,228.51
Human Services-Economic Support	12,440.00	13.61%	18,578.93	-	18,578.93	312.94	18,891.87
Human Services-Health Services	8,664.00	9.48%	12,939.54	-	12,939.54	217.95	13,157.49
Human Services-Workforce Solutions	4,524.00	4.95%	6,756.52	-	6,756.52	113.81	6,870.32
Human Services-Youth and Family	12,315.00	13.47%	18,392.24	-	18,392.24	309.80	18,702.04
Human Services-Detention Center	23,253.00	25.43%	34,727.96	-	34,727.96	584.96	35,312.91
Veterans Service	446.00	0.49%	666.09	-	666.09	11.22	677.31
Medical Examiner	548.00	0.60%	818.43	-	818.43	13.79	832.21
Total	91,422.00	100.00%	\$ 136,537.20	\$ -	\$ 136,537.20	\$ 2,299.82	\$ 138,837.02

Allocation Basis: Usable Square Footage by Benefiting Department

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

**DEPARTMENT 16
FISCAL 2023**

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

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

Total 1st Tier Allocation	\$ 2,487,969.44
Total 2nd Tier Allocation	39,846.83
Total Allocated Cost	\$ 2,527,816.27

	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%	24,248.85	-	-	24,248.85	
County Executive	345.03	0.25%	6,154.16	-	-	6,154.16	
Finance Department	3,147.50	2.26%	56,140.69	-	-	56,140.69	
Printing & Mail Services	1,246.50	0.89%	22,233.32	-	-	22,233.32	
Data Performance & Analytics	353.88	0.25%	6,312.01	-	-	6,312.01	
Human Resources	1,422.25	1.02%	25,368.10	-	-	25,368.10	
Information Technology	6,035.50	4.33%	107,652.78	-	-	107,652.78	
County Treasurer	1,302.50	0.93%	23,232.17	-	-	23,232.17	
Corporation Counsel	628.13	0.45%	11,203.70	-	-	11,203.70	
Office of Diversity	88.47	0.06%	1,578.00	-	-	1,578.00	
Central Courts	78,536.52	56.30%	1,400,824.23	-	-	1,400,824.23	
Sheriff's Office	15,925.00	11.42%	284,047.80	-	-	284,047.80	
Jail Alternatives	550.00	0.39%	9,810.13	-	753.22	10,563.35	
Register of Deeds	5,901.00	4.23%	105,253.76	-	8,081.39	113,335.15	
County Clerk	1,701.00	1.22%	30,340.05	-	2,329.51	32,669.56	
District Attorney	5,964.50	4.28%	106,386.38	-	8,168.35	114,554.73	
Victim Witness	3,302.50	2.37%	58,905.36	-	4,522.76	63,428.12	
Victim Advocate	238.00	0.17%	4,245.11	-	325.94	4,571.05	
Emergency Management	2,000.00	1.43%	35,673.19	-	2,738.99	38,412.18	
Other Departments	9,439.00	6.77%	168,359.64	-	12,926.66	181,286.30	
Total	139,486.78	100.00%	\$ 2,487,969.44	\$ -	\$ 2,487,969.44	\$ 39,846.83	\$ 2,527,816.27

Allocation Basis: Usable Square Footage by Benefiting Department

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

DEPARTMENT 16
FISCAL 2023

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

Department: Sheriff's Office

Grantee Department	Total	Child Support	Services Center (RCDKSC) Security
Building Depreciation	\$ -	\$ -	\$ -
Equipment Depreciation	-	-	-
Insurance & Employee Activity	-	-	-
Audit & Consulting Services	-	-	-
Building & Facilities Management	24,248.85	-	-
County Executive	6,154.16	-	-
Finance Department	56,140.69	-	-
Printing & Mail Services	22,233.32	-	-
Data Performance & Analytics	6,312.01	-	-
Human Resources	25,368.10	-	-
Information Technology	107,652.78	-	-
County Treasurer	23,232.17	-	-
Corporation Counsel	11,203.70	-	-
Office of Diversity	1,578.00	-	-
Central Courts	1,400,824.23	-	-
Sheriff's Office	284,047.80	-	-
Child Support	70,866.82	56,702.48	14,164.35
Human Services-Administration	30,228.51	-	30,228.51
Human Services-Economic Support	18,891.87	-	18,891.87
Human Services-Health Services	13,157.49	-	13,157.49
Human Services-Workforce Solutions	6,870.32	-	6,870.32
Human Services-Youth and Family	18,702.04	-	18,702.04
Human Services-Aging	-	-	-
Human Services-Detention Center	35,312.91	-	35,312.91
Racine County Public Health	-	-	-
Communications	-	-	-
Jail	-	-	-
Jail Alternatives	10,563.35	-	-
Register of Deeds	113,335.15	-	-
County Clerk	32,669.56	-	-
District Attorney	114,554.73	-	-
Victim Witness	63,428.12	-	-
Victim Advocate	4,571.05	-	-
Emergency Management	38,412.18	-	-

DEPARTMENT 16
FISCAL 2023

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

Department: Sheriff's Office

Grantee Department	<u>Total</u>	<u>Child Support</u>	<u>Services Center (RCDKSC) Security</u>
Planning & Development Services	-	-	-
Harbor / Marina	-	-	-
UW Extension	-	-	-
Parks	-	-	-
Pritchard Park	-	-	-
Golf Courses	-	-	-
Highway	-	-	-
Land Conservation	-	-	-
Prairie Lakes Library System	-	-	-
Veterans Service	677.31	-	677.31
Medical Examiner	832.21	-	832.21
Courts & Judicial	-	-	-
Other Departments	181,286.30	-	-
Total	\$ 2,723,355.76	\$ 56,702.48	\$ 138,837.02

DEPARTMENT 16
FISCAL 2023

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

Department: Sheriff's Office

Grantee Department	<u>Enforcement Security</u>
Building Depreciation	\$ -
Equipment Depreciation	-
Insurance & Employee Activity	-
Audit & Consulting Services	-
Building & Facilities Management	24,248.85
County Executive	6,154.16
Finance Department	56,140.69
Printing & Mail Services	22,233.32
Data Performance & Analytics	6,312.01
Human Resources	25,368.10
Information Technology	107,652.78
County Treasurer	23,232.17
Corporation Counsel	11,203.70
Office of Diversity	1,578.00
Central Courts	1,400,824.23
Sheriff's Office	284,047.80
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	-
Racine County Public Health	-
Communications	-
Jail	-
Jail Alternatives	10,563.35
Register of Deeds	113,335.15
County Clerk	32,669.56
District Attorney	114,554.73
Victim Witness	63,428.12
Victim Advocate	4,571.05
Emergency Management	38,412.18

DEPARTMENT 16
 FISCAL 2023

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

Department: Sheriff's Office

Grantee Department	<u>Enforcement Security</u>
Planning & Development Services	-
Harbor / Marina	-
UW Extension	-
Parks	-
Pritchard Park	-
Golf Courses	-
Highway	-
Land Conservation	-
Prairie Lakes Library System	-
Veterans Service	-
Medical Examiner	-
Courts & Judicial	-
Other Departments	181,286.30
	<hr/>
Total	<u><u>\$ 2,527,816.27</u></u>