

**A CENTRAL SERVICE  
COST ALLOCATION PLAN**



**YORK  
COUNTY, PENNSYLVANIA**

**ACTUAL 2013**

**BASED ON ACTUAL COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2013**

Susquehanna Group Advisors, Inc

YORK  
COUNTY, PENNSYLVANIA

COUNTYWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

I hereby certify, as the responsible official of York County, Pennsylvania that the information contained in this Countywide cost allocation plan for the year ended December 31, 2013 is correct and was prepared in accordance with the policies and procedures contained in OMB Circular A-87.

I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs charged as direct costs of Federally supported programs been included in the indirect costs reflected in the plan.

  
Signature

COUNTY CONTROLLER  
Title

YORK COUNTY  
County

31 JULY 2014  
Date

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**YORK COUNTY, PENNSYLVANIA**  
**Allocated Costs by Department**  
**Consolidated**

Central Services Departments	Voter Registration	Tax Assessment	Weights & Measurers	Tax Collectors	Tax Claims	Recorder of Deeds	Traffic Safety	Traffic Safety MLR	Veteran's Affairs	Register of Wills
Building Use	49,202	107,719	372	-	-	69,487	5,855	-	33,967	150,730
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	59,680	260,664	16,103	-	-	58,599	11,612	-	46,076	91,873
Liability Insurance	680	3,180	139	2,925	-	1,337	450	-	677	1,223
Property Insurance	2,131	2,238	48	-	-	1,444	748	-	620	2,846
Retirement Administration	1,709	7,871	345	-	-	3,081	1,027	-	1,709	2,736
County Maintenance	38,585	84,475	-	-	-	54,493	-	-	-	76,584
Human Services Center	-	-	-	-	-	-	-	-	34,064	-
County Annex	-	-	3,573	-	-	-	56,195	-	-	-
Information Services	16,101	153,471	190	-	-	4,024	2,500	-	1,192	12,602
Commissioners	5,224	1,096	42	745	3,608	593	954	-	1,521	480
Solicitor	12,544	2,510	2,510	-	5,017	2,510	-	-	2,510	2,510
Purchasing	2,926	2,604	123	154	230	2,111	1,400	-	1,232	1,293
Controller	44,881	3,525	130	248	28,214	2,582	7,630	-	12,209	1,896
Treasurer	23	1,148	23	-	15,976	816	261	-	-	533
Human Resources	2,531	12,883	406	7,520	-	4,010	1,215	-	2,024	4,443
Payroll Office	1,019	4,612	192	4,612	-	1,855	644	-	1,029	1,663
Central Telephone	219	635	44	-	-	197	88	-	88	285
Archives	2,751	2,751	-	-	-	1,952	-	-	-	24,260
Human Services	-	-	-	-	-	-	-	-	1,566	-
Fleet Management	-	-	1,113	-	-	-	1,113	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>240,206</b>	<b>651,382</b>	<b>25,353</b>	<b>16,204</b>	<b>53,045</b>	<b>209,091</b>	<b>91,692</b>	<b>-</b>	<b>140,484</b>	<b>375,957</b>
<b>Roll Forward</b>										
<b>Proposed Costs</b>	<b>240,206</b>	<b>651,382</b>	<b>25,353</b>	<b>16,204</b>	<b>53,045</b>	<b>209,091</b>	<b>91,692</b>	<b>-</b>	<b>140,484</b>	<b>375,957</b>

**YORK COUNTY, PENNSYLVANIA  
Allocated Costs by Department  
Consolidated**

Central Services Departments	Sheriff	Coroner	Prothonotary	Clerk Courts	Public Defender	District Attorney	Courts	District Justices	Constables	Divorce Masters
Building Use	376,864	2,571	150,730	226,134	113,067	376,864	1,896,537	7,047	-	44,319
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	452,609	43,094	131,911	291,752	174,733	697,743	496,647	503,933	-	22,423
Liability Insurance	15,266	601	3,335	4,933	5,256	13,347	11,378	11,271	-	605
Property Insurance	7,116	329	2,846	4,270	2,135	7,116	35,808	5,931	-	837
Retirement Administration	35,931	1,372	8,217	13,007	12,317	31,823	22,932	29,087	-	1,372
County Maintenance	191,477	-	76,584	114,894	57,446	191,477	963,592	-	-	22,517
Human Services Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	24,672	-	-	-	-	-	67,632	-	-
Information Services	63,632	396,581	125,209	168,748	23,672	65,584	103,312	8,297	-	2,755
Commissioners	4,378	829	1,130	1,614	1,728	6,909	12,308	9,065	2,729	177
Solicitor	10,818	2,510	2,510	2,510	5,017	20,185	5,350	-	-	-
Purchasing	7,423	540	4,080	5,157	4,035	10,210	13,813	40,746	31	585
Controller	12,192	6,276	3,193	4,388	6,451	38,177	88,769	56,556	24,056	591
Treasurer	2,248	296	1,668	2,520	-	296	308	9,432	166	-
Human Resources	56,723	1,619	13,481	20,620	16,606	43,572	36,067	46,453	-	1,619
Payroll Office	20,243	826	4,930	7,366	6,919	17,870	15,304	16,592	-	769
Central Telephone	1,512	88	788	964	461	788	3,834	2,366	-	153
Archives	3,546	176	28,235	87,490	19,904	56,273	18,688	-	-	156
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	37,856	3,341	-	-	-	14,475	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>1,299,834</b>	<b>485,721</b>	<b>558,847</b>	<b>956,367</b>	<b>449,747</b>	<b>1,592,709</b>	<b>3,724,647</b>	<b>814,408</b>	<b>26,982</b>	<b>98,878</b>
Roll Forward										
<b>Proposed Costs</b>	<b>1,299,834</b>	<b>485,721</b>	<b>558,847</b>	<b>956,367</b>	<b>449,747</b>	<b>1,592,709</b>	<b>3,724,647</b>	<b>814,408</b>	<b>26,982</b>	<b>98,878</b>

**YORK COUNTY, PENNSYLVANIA  
Allocated Costs by Department  
Consolidated**

Central Services Departments	Controlled Subst	Juvenile Probation	Adult Probation	Youth Development Ctr	Maint Adults	Prison	Public Safety	EMA	Radiation Act
Building Use	-	113,067	160,830	-	-	465	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	348,189	405,047	139,591	-	2,617,216	7,400	50,523	-
Liability Insurance	-	8,262	14,647	5,572	-	75,442	191	836	-
Property Insurance	-	2,135	3,030	2,138	-	72,283	-	-	-
Retirement Administration	-	19,851	35,249	12,662	-	163,239	345	2,054	-
County Maintenance	-	57,446	76,584	-	-	-	-	-	-
Human Services Center	-	-	10,127	-	-	-	-	-	-
County Annex	-	-	-	-	-	4,467	-	-	-
Information Services	-	30,955	88,104	9,905	-	160,906	497	-	-
Commissioners	1,074	2,395	4,438	1,787	43	19,586	61	310	77
Solicitor	-	2,510	15,860	13,277	-	36,861	-	2,690	-
Purchasing	663	5,268	3,650	6,390	154	28,767	139	1,094	692
Controller	8,423	6,318	12,290	6,173	373	50,555	294	1,259	684
Treasurer	4,651	1,644	6,272	118	-	686	-	48	-
Human Resources	-	32,629	56,927	21,277	-	282,974	406	2,427	-
Payroll Office	-	11,272	19,859	7,428	-	95,690	192	1,153	-
Central Telephone	88	767	1,402	547	-	6,179	-	22	-
Archives	-	7,158	12,486	578	-	156	-	482	-
Human Services	-	-	-	4,945	-	-	-	-	-
Fleet Management	15,588	5,567	7,793	3,341	-	16,701	-	4,454	-
	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>30,487</b>	<b>655,433</b>	<b>934,595</b>	<b>235,729</b>	<b>570</b>	<b>3,632,173</b>	<b>9,525</b>	<b>67,352</b>	<b>1,453</b>
<b>Roll Forward</b>									
<b>Proposed Costs</b>	<b>30,487</b>	<b>655,433</b>	<b>934,595</b>	<b>235,729</b>	<b>570</b>	<b>3,632,173</b>	<b>9,525</b>	<b>67,352</b>	<b>1,453</b>

**YORK COUNTY, PENNSYLVANIA**  
**Allocated Costs by Department**  
**Consolidated**

Central Services Departments	HazMat	Parks	Conservation	AG Land Pres	Planning	Coop Extension	Pleasant Acres	Human Services MLR	Children & Youth
Building Use	-	-	4,835	1,224	211,526	11,838	-	18,363	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	198,262	65,517	6,738	-	34,226	1,347,611	-	-
Liability Insurance	-	4,345	2,109	394	-	1,262	-	-	19,552
Property Insurance	-	5,323	618	156	4,395	1,513	-	335	-
Retirement Administration	-	8,899	5,136	1,027	-	3,081	167,685	-	48,938
County Maintenance	-	-	-	-	165,882	-	-	-	-
Human Services Center	-	-	-	-	-	-	-	18,413	-
County Annex	-	-	46,400	11,749	-	113,611	-	-	-
Information Services	-	9,854	378	3,353	-	-	78,341	-	76,947
Commissioners	231	3,962	548	129	18	813	22,948	-	19,359
Solicitor	-	8,211	-	125	-	-	25,819	-	18,046
Purchasing	4,513	9,502	263	-	-	2,509	739	-	12,843
Controller	2,042	25,601	1,085	404	159	4,971	77,137	-	133,903
Treasurer	-	5,195	308	-	-	48	9,598	-	8,888
Human Resources	-	17,456	6,077	1,215	-	3,642	112,018	-	76,475
Payroll Office	-	6,405	2,883	577	-	1,730	96,718	-	27,480
Central Telephone	-	416	241	66	175	614	3,901	-	811
Archives	-	10	1,595	10	10	115	2,832	-	22,675
Human Services	-	-	-	-	-	-	-	-	8,077
Fleet Management	-	28,949	10,022	-	2,226	5,567	8,909	-	15,588
	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>6,786</b>	<b>332,390</b>	<b>148,015</b>	<b>27,167</b>	<b>384,391</b>	<b>185,540</b>	<b>1,954,256</b>	<b>37,111</b>	<b>489,582</b>
<b>Roll Forward</b>									
<b>Proposed Costs</b>	<b>6,786</b>	<b>332,390</b>	<b>148,015</b>	<b>27,167</b>	<b>384,391</b>	<b>185,540</b>	<b>1,954,256</b>	<b>37,111</b>	<b>489,582</b>

**YORK COUNTY, PENNSYLVANIA  
Allocated Costs by Department  
Consolidated**

Central Services Departments	Children & Youth MLR	E-911	E-911 Maintenance	Liquid Fuels	SC Training Ctr	Agency on Aging	Aging MLR	MH/IDD	MH/IDD MLR
Building Use	270,846	4,132	-	-	-	-	152,410	-	193,261
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	8,122	-	130,280	-	-	-	-
Liability Insurance	-	16,598	514	-	-	9,402	-	17,952	-
Property Insurance	4,947	4,457	-	-	-	-	2,784	-	3,617
Retirement Administration	-	38,667	1,372	-	-	22,932	-	44,148	-
County Maintenance	-	-	-	-	-	-	-	-	-
Human Services Center	271,598	-	-	-	-	-	152,831	-	193,801
County Annex	-	39,653	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	7,689	-	66,236	-
Commissioners	-	6,500	121	285	-	8,666	-	9,762	-
Solicitor	-	10,035	-	-	-	125	-	5,017	-
Purchasing	-	8,731	1,770	554	-	13,721	-	9,502	-
Controller	-	27,890	92	2,467	-	59,224	-	53,740	-
Treasurer	-	5,811	-	238	-	2,734	-	3,894	-
Human Resources	-	58,978	2,126	-	-	35,596	-	66,921	-
Payroll Office	-	22,031	769	-	-	13,065	-	24,788	-
Central Telephone	-	3,769	-	-	-	898	-	1,599	-
Archives	-	272	-	-	-	5,362	-	6,630	-
Human Services	-	-	-	-	-	6,130	-	6,130	-
Fleet Management	-	8,909	-	3,341	-	5,567	-	2,226	-
	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>547,391</b>	<b>256,433</b>	<b>14,886</b>	<b>6,885</b>	<b>130,280</b>	<b>191,111</b>	<b>308,025</b>	<b>318,545</b>	<b>390,679</b>
Roll Forward									
<b>Proposed Costs</b>	<b>547,391</b>	<b>256,433</b>	<b>14,886</b>	<b>6,885</b>	<b>130,280</b>	<b>191,111</b>	<b>308,025</b>	<b>318,545</b>	<b>390,679</b>

**YORK COUNTY, PENNSYLVANIA  
Allocated Costs by Department  
Consolidated**

Central Services Departments	Health Choices	Health Choices MLR	Domestic Relations	Domestic Relations MLR	Weatherization Liheap	CDBG	Public Relations	Retirement Fund	Drug & Alcohol
Building Use	-	20,200	-	301,499	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	4,332	-	-
Liability Insurance	832	-	9,135	-	-	-	156	-	1,273
Property Insurance	-	369	-	5,693	-	-	-	-	-
Retirement Administration	2,054	-	22,932	-	-	-	345	-	3,081
County Maintenance	-	-	-	153,186	-	-	-	-	-
Human Services Center	-	20,255	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-
Information Services	157	-	5,259	-	-	-	-	-	7,796
Commissioners	702	-	3,248	-	586	1,107	61	342	1,786
Solicitor	-	-	9,957	-	1,255	1,255	-	-	-
Purchasing	1,511	-	3,312	-	-	-	92	92	3,248
Controller	4,653	-	10,498	-	5,150	9,143	294	2,991	13,172
Treasurer	319	-	7,846	-	95	2,746	-	130	1,728
Human Resources	2,427	-	37,090	-	-	-	406	-	4,486
Payroll Office	1,153	-	12,940	-	-	-	192	-	1,730
Central Telephone	44	-	2,476	-	-	-	22	-	197
Archives	31	-	10,870	-	-	-	-	-	1,040
Human Services	1,566	-	-	-	-	-	-	-	1,566
Fleet Management	-	-	-	-	3,341	1,113	-	-	-
	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>15,449</b>	<b>40,824</b>	<b>135,563</b>	<b>460,378</b>	<b>10,427</b>	<b>15,364</b>	<b>5,900</b>	<b>3,555</b>	<b>41,103</b>
<b>Roll Forward</b>			<b>(3,252)</b>						
<b>Proposed Costs</b>	<b>15,449</b>	<b>40,824</b>	<b>132,311</b>	<b>460,378</b>	<b>10,427</b>	<b>15,364</b>	<b>5,900</b>	<b>3,555</b>	<b>41,103</b>

**YORK COUNTY, PENNSYLVANIA**  
**Allocated Costs by Department**  
**Consolidated**

Central Services Departments	ARRA Weatherization	HSDf	HAP	MATP	SFPF	CASSP	Hum Svcs County	Drug & Alcohol MLR	HMIS	CYS NBB
Building Use	-	-	-	-	-	-	-	38,564	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	704	-	-
Retirement Administration	-	-	-	-	-	-	-	-	-	-
County Maintenance	-	-	-	-	-	-	-	-	-	-
Human Services Center	-	-	-	-	-	-	-	38,667	-	-
County Annex	-	-	-	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	-	-	-	-	-
Commissioners	-	-	-	-	-	-	-	-	-	-
Solicitor	-	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-	-
Controller	-	-	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-
Payroll Office	-	-	-	-	-	-	-	-	-	-
Central Telephone	-	-	-	-	-	-	-	-	-	-
Archives	-	-	-	-	-	-	-	-	-	-
Human Services	-	9,588	3,786	6,222	500	20,711	15,605	-	8,204	12,128
Fleet Management	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	-	9,588	3,786	6,222	500	20,711	15,605	77,935	8,204	12,128
<b>Roll Forward</b>										
<b>Proposed Costs</b>	-	9,588	3,786	6,222	500	20,711	15,605	77,935	8,204	12,128

**YORK COUNTY, PENNSYLVANIA  
Allocated Costs by Department  
Consolidated**

Central Services Departments	Human Services FGDM	SOC	HCMU	Weatherization DOE	Other	Subtotal	Direct Billed	Unallocated	Total
Building Use	6,883	-	-	-	46,479	5,167,887	-	-	5,167,887
Equipment Use	-	-	-	-	8,387	8,387	-	-	8,387
Employee Benefits	-	-	-	-	25,333,765	34,056,271	-	-	34,056,271
Liability Insurance	-	-	-	-	20	265,097	-	-	265,097
Property Insurance	126	-	-	-	3,395	194,481	-	-	194,481
Retirement Administration	-	-	-	-	(35)	778,198	-	-	778,198
County Maintenance	-	-	-	-	30,444	2,355,666	-	-	2,355,666
Human Services Center	6,905	-	-	-	4	746,665	-	-	746,665
County Annex	-	-	-	-	73,292	441,244	-	-	441,244
Information Services	354	-	-	-	179	1,694,780	-	-	1,694,780
Commissioners	333	-	-	86	1,894	168,388	-	801,563	969,951
Solicitor	-	-	-	-	2,486	232,540	-	-	232,540
Purchasing	3,110	-	-	-	5,808	227,330	-	-	227,330
Controller	2,944	-	-	742	16,494	883,129	-	293,368	1,176,497
Treasurer	-	-	-	71	1,358	100,140	-	483,419	583,559
Human Resources	-	-	-	-	20	1,093,365	-	-	1,093,365
Payroll Office	-	-	-	-	(23)	454,477	-	-	454,477
Central Telephone	66	-	-	-	613	37,423	-	-	37,423
Archives	-	-	-	-	294	318,788	-	301,520	620,308
Human Services	996	978	7,225	-	(4)	115,919	316,711	-	432,630
Fleet Management	-	-	-	-	2,160	209,260	-	-	209,260
	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>21,717</b>	<b>978</b>	<b>7,225</b>	<b>899</b>	<b>25,527,030</b>	<b>49,549,435</b>	<b>316,711</b>	<b>1,879,870</b>	<b>51,746,016</b>
<b>Roll Forward</b>						<b>(3,252)</b>	<b>-</b>	<b>-</b>	<b>(3,252)</b>
<b>Proposed Costs</b>	<b>21,717</b>	<b>978</b>	<b>7,225</b>	<b>899</b>	<b>25,527,030</b>	<b>49,546,183</b>	<b>316,711</b>	<b>1,879,870</b>	<b>51,742,764</b>

**YORK COUNTY, PENNSYLVANIA**  
**Fixed Costs Proposed**

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2013</u>	<u>Fixed Costs Fiscal 2013</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Voter Registration	240,206			240,206		240,206
Tax Assessment	651,382			651,382		651,382
Weights & Measurers	25,353			25,353		25,353
Tax Collectors	16,204			16,204		16,204
Tax Claims	53,045			53,045		53,045
Recorder of Deeds	209,091			209,091		209,091
Traffic Safety	91,692			91,692		91,692
Veteran's Affairs	140,484			140,484		140,484
Register of Wills	375,957			375,957		375,957
Sheriff	1,299,834			1,299,834		1,299,834
Coroner	485,721			485,721		485,721
Prothonotary	558,847			558,847		558,847
Clerk Courts	956,367			956,367		956,367
Public Defender	449,747			449,747		449,747
District Attorney	1,592,709			1,592,709		1,592,709
Courts	3,724,647			3,724,647		3,724,647
District Justices	814,408			814,408		814,408
Constables	26,982			26,982		26,982
Divorce Masters	98,878			98,878		98,878
Controlled Subst	30,487			30,487		30,487
Juvenile Probation	655,433			655,433		655,433
Adult Probation	934,595			934,595		934,595
Youth Development Ctr	235,729			235,729		235,729
Maint Adults	570			570		570
Prison	3,632,173			3,632,173		3,632,173
Public Safety	9,525			9,525		9,525
EMA	67,352			67,352		67,352
Radiation Act	1,453			1,453		1,453
HazMat	6,786			6,786		6,786
Parks	332,390			332,390		332,390
Conservation	148,015			148,015		148,015
AG Land Pres	27,167			27,167		27,167
Planning	384,391			384,391		384,391
Coop Extension	185,540			185,540		185,540
Pleasant Acres	1,954,256			1,954,256		1,954,256
Human Services MLR	37,111			37,111		37,111
Children & Youth	489,582			489,582		489,582
Children & Youth MLR	547,391			547,391		547,391

**YORK COUNTY, PENNSYLVANIA**  
**Fixed Costs Proposed**

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2013</u>	<u>Fixed Costs Fiscal 2013</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
E-911	256,433			256,433		256,433
E-911 Maintenance	14,886			14,886		14,886
Liquid Fuels	6,885			6,885		6,885
SC Training Ctr	130,280			130,280		130,280
Agency on Aging	191,111			191,111		191,111
Aging MLR	308,025			308,025		308,025
MH/IDD	318,545			318,545		318,545
MH/IDD MLR	390,679			390,679		390,679
Health Choices	15,449			15,449		15,449
Health Choices MLR	40,824			40,824		40,824
Domestic Relations	135,563	138,815	(3,252)	132,311		132,311
Domestic Relations MLR	460,378			460,378		460,378
Weatherization Liheap	10,427			10,427		10,427
CDBG	15,364			15,364		15,364
Public Relations	5,900			5,900		5,900
Retirement Fund	3,555			3,555		3,555
Drug & Alcohol	41,103			41,103		41,103
ARRA Weatherization	-			-		-
HSDf	9,588			9,588		9,588
HAP	3,786			3,786		3,786
MATP	6,222			6,222		6,222
SFPP	500			500		500
CASSP	20,711			20,711		20,711
Hum Svcs County	15,605			15,605		15,605
Drug & Alcohol MLR	77,935			77,935		77,935
HMIS	8,204			8,204		8,204
CYS NBB	12,128			12,128		12,128
Human Services FGDM	21,717			21,717		21,717
SOC	978			978		978
HCMU	7,225			7,225		7,225
Weatherization DOE	899			899		899
Other	25,527,030			25,527,030		25,527,030
Sub Total	49,549,435	138,815	(3,252)	49,546,183		49,546,183
Direct Billed	316,711					316,711
Unallocated	1,879,870					1,879,870
<b>Total</b>	<b>51,746,016</b>					<b>51,742,764</b>

**YORK COUNTY, PENNSYLVANIA**  
**Summary of Allocated Costs**

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>	
Building Use	-	5,632,579	-	5,632,579
Equipment Use	-	182,198	-	182,198
Employee Benefits	37,647,604	(1,176,361)	-	36,471,243
Liability Insurance	308,549	(25,051)	-	283,498
Property Insurance	206,166	-	-	206,166
Retirement Administration	785,233	-	-	785,233
County Maintenance	2,193,831	11,857	-	2,205,688
Human Services Center	464,991	26,933	-	491,924
County Annex	317,983	-	-	317,983
Information Services	1,654,787	(162,288)	-	1,492,499
Commissioners	482,521	-	-	482,521
Solicitor	231,531	-	-	231,531
Purchasing	141,051	-	-	141,051
Controller	839,048	-	-	839,048
Treasurer	346,297	-	-	346,297
Human Resources	700,943	-	-	700,943
Payroll Office	133,717	-	-	133,717
Central Telephone	19,168	-	-	19,168
Archives	286,383	(19,329)	-	267,054
Human Services	3,725,555	(3,323,912)	-	401,643
Fleet Management	114,032	-	-	114,032
Voter Registration			240,206	51,746,016
Tax Assessment			651,382	
Weights & Measurers			25,353	
Tax Collectors			16,204	
Tax Claims			53,045	
Recorder of Deeds			209,091	
Traffic Safety			91,692	
Traffic Safety MLR			-	
Veteran's Affairs			140,484	
Register of Wills			375,957	
Sheriff			1,299,834	
Coroner			485,721	
Prothonotary			558,847	
Clerk Courts			956,367	
Public Defender			449,747	
District Attorney			1,592,709	
Courts			3,724,647	
District Justices			814,408	
Constables			26,982	

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Summary of Allocated Costs**

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Divorce Masters			98,878
Controlled Subst			30,487
Juvenile Probation			655,433
Adult Probation			934,595
Youth Development Ctr			235,729
Maint Adults			570
Prison			3,632,173
Public Safety			9,525
EMA			67,352
Radiation Act			1,453
HazMat			6,786
Parks			332,390
Conservation			148,015
AG Land Pres			27,167
Planning			384,391
Coop Extension			185,540
Pleasant Acres			1,954,256
Human Services MLR			37,111
Children & Youth			489,582
Children & Youth MLR			547,391
E-911			256,433
E-911 Maintenance			14,886
Liquid Fuels			6,885
SC Training Ctr			130,280
Agency on Aging			191,111
Aging MLR			308,025
MH/IDD			318,545
MH/IDD MLR			390,679
Health Choices			15,449
Health Choices MLR			40,824
Domestic Relations			135,563
Domestic Relations MLR			460,378
Weatherization Liheap			10,427
CDBG			15,364
Public Relations			5,900
Retirement Fund			3,555
ARRA Weatherization			-
HADF			9,588
HAP			3,786
MATP			6,222

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Summary of Allocated Costs**

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
SFPP			500
CASSP			20,711
Hum Svcs County			15,605
Drug & Alcohol MLR			77,935
HMIS			8,204
CYS NBB			12,128
Human Services FGDM			21,717
SOC			978
HCMU			7,225
Weatherization DOE			899
Other			25,527,030
Direct Billed			316,711
Unallocated			1,879,870
			<u>                    </u>
Totals	<u>50,599,390</u>	<u>1,146,626</u>	<u>51,746,016</u>

**YORK COUNTY, PENNSYLVANIA**  
**Detail of Allocated Costs**

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Human Services Center	County Annex	Information Services	Commissioners	Solicitor	Purchasing
Schedule Reference:													
Building Use	(5,632,579)	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	(182,198)	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(36,476,081)	-	-	-	-	-	-	-	452	-	-
Liability Insurance	-	-	-	(283,540)	-	-	-	-	-	-	4	-	-
Property Insurance	-	-	-	-	(206,208)	-	-	-	-	-	4	-	-
Retirement Administration	-	-	31,278	557	-	(820,635)	-	-	-	-	188	-	-
County Maintenance	37,676	20,635	439,989	3,547	997	9,581	(2,781,918)	5,035	-	7,982	1,781	7,365	10,798
Human Services Center	-	5,833	179,899	1,135	-	3,081	52,842	(751,700)	-	478	655	-	3,338
County Annex	-	4,931	116,118	881	-	2,399	20,560	-	(473,184)	-	417	-	1,713
Information Services	106,054	102,595	384,532	2,667	2,177	6,162	79,169	-	-	(2,198,763)	667	7,365	1,476
Commissioners	50,199	3,379	294,742	1,009	1,043	2,054	39,367	-	-	11,800	(980,212)	40,982	1,831
Solicitor	8,944	27	72,790	334	185	682	7,015	-	-	125	157	(324,111)	133
Purchasing	27,484	233	43,906	411	571	1,027	43,553	-	-	14,198	189	5,017	(258,336)
Controller	53,765	13,627	259,103	1,601	1,117	3,763	42,164	-	-	16,663	435	7,527	1,770
Treasurer	36,000	967	132,421	979	748	2,054	28,231	-	-	42,885	1,313	5,017	1,678
Human Resources	46,468	8,293	233,471	1,399	965	3,418	36,441	-	-	89,880	653	13,156	4,004
Payroll Office	-	341	45,315	418	-	1,027	-	-	-	293,497	131	-	554
Central Telephone	-	5,476	13,946	236	-	-	-	-	-	-	144	-	92
Archives	78,491	3,609	116,977	961	2,452	2,399	98,910	-	31,940	19,745	1,022	125	1,463
Human Services	-	-	-	1,779	-	3,418	-	-	-	6,730	728	5,017	879
Fleet Management	19,611	3,865	55,323	529	1,472	1,372	-	-	-	-	1,321	-	1,277
Voter Registration	49,202	-	59,680	680	2,131	1,709	38,585	-	-	16,101	5,224	12,544	2,926
Tax Assessment	107,719	-	260,664	3,180	2,238	7,871	84,475	-	-	153,471	1,096	2,510	2,604
Weights & Measurers	372	-	16,103	139	48	345	-	-	3,573	190	42	2,510	123
Tax Collectors	-	-	-	2,925	-	-	-	-	-	-	745	-	154
Tax Claims	-	-	-	-	-	-	-	-	-	-	3,608	5,017	230
Recorder of Deeds	69,487	-	58,599	1,337	1,444	3,081	54,493	-	-	4,024	593	2,510	2,111
Traffic Safety	5,855	-	11,612	450	748	1,027	-	-	56,195	2,500	954	-	1,400
Traffic Safety MLR	-	-	-	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	33,967	-	46,076	677	620	1,709	-	34,064	-	1,192	1,521	2,510	1,232
Register of Wills	150,730	-	91,873	1,223	2,846	2,736	76,584	-	-	12,602	480	2,510	1,293
Sheriff	376,864	-	452,609	15,266	7,116	35,931	191,477	-	-	63,632	4,378	10,818	7,423
Coroner	2,571	-	43,094	601	329	1,372	-	-	24,672	396,581	829	2,510	540
Prothonotary	150,730	-	131,911	3,335	2,846	8,217	76,584	-	-	125,209	1,130	2,510	4,080
Clerk Courts	226,134	-	291,752	4,933	4,270	13,007	114,894	-	-	168,748	1,614	2,510	5,157
Public Defender	113,067	-	174,733	5,256	2,135	12,317	57,446	-	-	23,672	1,728	5,017	4,035
District Attorney	376,864	-	697,743	13,347	7,116	31,823	191,477	-	-	65,584	6,909	20,185	10,210
Courts	1,896,537	-	496,647	11,378	35,808	22,932	963,592	-	-	103,312	12,308	5,350	13,813
District Justices	7,047	-	503,933	11,271	5,931	29,087	-	-	67,632	8,297	9,065	-	40,746
Constables	-	-	-	-	-	-	-	-	-	-	2,729	-	31
Divorce Masters	44,319	-	22,423	605	837	1,372	22,517	-	-	2,755	177	-	585
Controlled Subst	-	-	-	-	-	-	-	-	-	-	1,074	-	663
Juvenile Probation	113,067	-	348,189	8,262	2,135	19,851	57,446	-	-	30,955	2,395	2,510	5,268
Adult Probation	160,830	-	405,047	14,647	3,030	35,249	76,584	10,127	-	88,104	4,438	15,860	3,650
Youth Development Ctr	-	-	139,591	5,572	2,138	12,662	-	-	-	9,905	1,787	13,277	6,390
Maint Adults	-	-	-	-	-	-	-	-	-	-	43	-	154
Prison	465	-	2,617,216	75,442	72,283	163,239	-	-	4,467	160,906	19,586	36,861	28,767
Public Safety	-	-	7,400	191	-	345	-	-	-	497	61	-	139
EMA	-	-	50,523	836	-	2,054	-	-	-	-	310	2,690	1,094
Radiation Act	-	-	-	-	-	-	-	-	-	-	77	-	692
HazMat	-	-	-	-	-	-	-	-	-	-	231	-	4,513
Parks	-	-	198,262	4,345	5,323	8,899	-	-	-	9,854	3,962	8,211	9,502

**YORK COUNTY, PENNSYLVANIA**  
**Detail of Allocated Costs**

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Human Services Center	County Annex	Information Services	Commissioners	Solicitor	Purchasing
Schedule Reference:													
Conservation	4,835	-	65,517	2,109	618	5,136	-	-	46,400	378	548	-	263
AG Land Pres	1,224	-	6,738	394	156	1,027	-	-	11,749	3,353	129	125	-
Planning	211,526	-	-	-	4,395	-	165,882	-	-	-	18	-	-
Coop Extension	11,838	-	34,226	1,262	1,513	3,081	-	-	113,611	-	813	-	2,509
Pleasant Acres	-	-	1,347,611	-	-	167,685	-	-	-	78,341	22,948	25,819	739
Human Services MLR	18,363	-	-	-	335	-	-	18,413	-	-	-	-	-
Children & Youth	-	-	-	19,552	-	48,938	-	-	-	76,947	19,359	18,046	12,843
Children & Youth MLR	270,846	-	-	-	4,947	-	-	271,598	-	-	-	-	-
E-911	4,132	-	-	16,598	4,457	38,667	-	-	39,653	-	6,500	10,035	8,731
E-911 Maintenance	-	-	8,122	514	-	1,372	-	-	-	-	121	-	1,770
Liquid Fuels	-	-	-	-	-	-	-	-	-	-	285	-	554
SC Training Ctr	-	-	130,280	-	-	-	-	-	-	-	-	-	-
Agency on Aging	-	-	-	9,402	-	22,932	-	-	-	7,689	8,666	125	13,721
Aging MLR	152,410	-	-	-	2,784	-	-	152,831	-	-	-	-	-
MH/IDD	-	-	-	17,952	-	44,148	-	-	-	66,236	9,762	5,017	9,502
MH/IDD MLR	193,261	-	-	-	3,617	-	-	193,801	-	-	-	-	-
Health Choices	-	-	-	832	-	2,054	-	-	-	157	702	-	1,511
Health Choices MLR	20,200	-	-	-	369	-	-	20,255	-	-	-	-	-
Domestic Relations	-	-	-	9,135	-	22,932	-	-	-	5,259	3,248	9,957	3,312
Domestic Relations MLR	301,499	-	-	-	5,693	-	153,186	-	-	-	-	-	-
Weatherization Liheap	-	-	-	-	-	-	-	-	-	-	586	1,255	-
CDBG	-	-	-	-	-	-	-	-	-	-	1,107	1,255	-
Public Relations	-	-	4,332	156	-	345	-	-	-	-	61	-	92
Retirement Fund	-	-	-	-	-	-	-	-	-	-	342	-	92
Drug & Alcohol	-	-	-	1,273	-	3,081	-	-	-	7,796	1,786	-	3,248
HSDF	-	-	-	-	-	-	-	-	-	-	-	-	-
HAP	-	-	-	-	-	-	-	-	-	-	-	-	-
MATP	-	-	-	-	-	-	-	-	-	-	-	-	-
SFPP	-	-	-	-	-	-	-	-	-	-	-	-	-
CASSP	-	-	-	-	-	-	-	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug & Alcohol MLR	38,564	-	-	-	704	-	-	38,667	-	-	-	-	-
HMIS	-	-	-	-	-	-	-	-	-	-	-	-	-
CYS NBB	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services FGDM	6,883	-	-	-	126	-	-	6,905	-	354	333	-	3,110
SOC	-	-	-	-	-	-	-	-	-	-	-	-	-
HCMU	-	-	-	-	-	-	-	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-	-	-	-	-	86	-	-
Other	46,479	8,387	25,333,765	20	3,395	(35)	30,444	4	73,292	179	1,894	2,486	5,808
Unallocated	-	-	-	-	-	-	-	-	-	-	801,563	-	-
Direct Billings	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-

**YORK COUNTY, PENNSYLVANIA**  
**Detail of Allocated Costs**

Departments	Controllor	Treasurer	Human Resources	Payroll Office	Central Telephone	Archives	Human Services	Fleet Management	Total Plan Allocation
Schedule Reference:									
Building Use	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	4,386	-	-	-	-	-	-	-	-
Liability Insurance	38	-	-	-	-	-	-	-	-
Property Insurance	38	-	-	-	-	-	-	-	-
Retirement Administration	592	-	1,867	920	-	-	-	-	-
County Maintenance	10,575	-	14,641	4,813	815	-	-	-	-
Human Services Center	4,200	-	4,692	1,547	-	-	2,076	-	-
County Annex	2,365	-	3,576	1,203	-	-	1,038	-	-
Information Services	2,085	292	7,030	3,094	836	63	-	-	-
Commissioners	21,096	23,514	2,340	1,031	300	3,004	-	-	-
Solicitor	853	145	781	344	65	-	-	-	-
Purchasing	923	-	1,171	516	86	-	-	-	-
Controllor	(1,256,167)	-	4,298	1,891	300	9,095	-	-	-
Treasurer	7,853	(613,119)	2,689	1,263	214	2,510	-	-	-
Human Resources	3,328	-	(1,148,126)	1,719	407	3,581	-	-	-
Payroll Office	428	-	1,215	(477,749)	86	1,020	-	-	-
Central Telephone	755	-	725	385	(40,927)	-	-	-	-
Archives	6,171	4,994	2,834	1,403	132	(640,682)	-	-	-
Human Services	3,307	615	4,776	2,374	263	1,101	(432,630)	-	-
Fleet Management	10,677	-	2,126	769	-	-	(212,374)	-	-
Voter Registration	44,881	23	2,531	1,019	219	2,751	-	-	240,206
Tax Assessment	3,525	1,148	12,883	4,612	635	2,751	-	-	651,382
Weights & Measurers	130	23	406	192	44	-	1,113	-	25,353
Tax Collectors	248	-	7,520	4,612	-	-	-	-	16,204
Tax Claims	28,214	15,976	-	-	-	-	-	-	53,045
Recorder of Deeds	2,582	816	4,010	1,855	197	1,952	-	-	209,091
Traffic Safety	7,630	261	1,215	644	88	-	1,113	-	91,692
Traffic Safety MLR	-	-	-	-	-	-	-	-	-
Veteran's Affairs	12,209	-	2,024	1,029	88	-	1,566	-	140,484
Register of Wills	1,896	533	4,443	1,663	285	24,260	-	-	375,957
Sheriff	12,192	2,248	56,723	20,243	1,512	3,546	-	37,856	1,299,834
Coroner	6,276	296	1,619	826	88	176	-	3,341	485,721
Prothonotary	3,193	1,668	13,481	4,930	788	28,235	-	-	558,847
Clerk Courts	4,388	2,520	20,620	7,366	964	87,490	-	-	956,367
Public Defender	6,451	-	16,606	6,919	461	19,904	-	-	449,747
District Attorney	38,177	296	43,572	17,870	788	56,273	-	14,475	1,592,709
Courts	88,769	308	36,067	15,304	3,834	18,688	-	-	3,724,647
District Justices	56,556	9,432	46,453	16,592	2,366	-	-	-	814,408
Constables	24,056	166	-	-	-	-	-	-	26,982
Divorce Masters	591	-	1,619	769	153	156	-	-	98,878
Controlled Subst	8,423	4,651	-	-	88	-	-	15,588	30,487
Juvenile Probation	6,318	1,644	32,629	11,272	767	7,158	-	5,567	655,433
Adult Probation	12,290	6,272	56,927	19,859	1,402	12,486	-	7,793	934,595
Youth Development Ctr	6,173	118	21,277	7,428	547	578	4,945	3,341	235,729
Maint Adults	373	-	-	-	-	-	-	-	570
Prison	50,555	686	282,974	95,690	6,179	156	-	16,701	3,632,173
Public Safety	294	-	406	192	-	-	-	-	9,525
EMA	1,259	48	2,427	1,153	22	482	-	4,454	67,352
Radiation Act	684	-	-	-	-	-	-	-	1,453
HazMat	2,042	-	-	-	-	-	-	-	6,786
Parks	25,601	5,195	17,456	6,405	416	10	-	28,949	332,390

**YORK COUNTY, PENNSYLVANIA**  
**Detail of Allocated Costs**

Departments	Controller	Treasurer	Human Resources	Payroll Office	Central Telephone	Archives	Human Services	Fleet Management	Total Plan Allocation
Schedule Reference:									
Conservation	1,085	308	6,077	2,883	241	1,595	-	10,022	148,015
AG Land Pres	404	-	1,215	577	66	10	-	-	27,167
Planning	159	-	-	-	175	10	-	2,226	384,391
Coop Extension	4,971	48	3,642	1,730	614	115	-	5,567	185,540
Pleasant Acres	77,137	9,598	112,018	96,718	3,901	2,832	-	8,909	1,954,256
Human Services MLR	-	-	-	-	-	-	-	-	37,111
Children & Youth	133,903	8,888	76,475	27,480	811	22,675	8,077	15,588	489,582
Children & Youth MLR	-	-	-	-	-	-	-	-	547,391
E-911	27,890	5,811	58,978	22,031	3,769	272	-	8,909	256,433
E-911 Maintenance	92	-	2,126	769	-	-	-	-	14,886
Liquid Fuels	2,467	238	-	-	-	-	-	3,341	6,885
SC Training Ctr	-	-	-	-	-	-	-	-	130,280
Agency on Aging	59,224	2,734	35,596	13,065	898	5,362	6,130	5,567	191,111
Aging MLR	-	-	-	-	-	-	-	-	308,025
MH/IDD	53,740	3,894	66,921	24,788	1,599	6,630	6,130	2,226	318,545
MH/IDD MLR	-	-	-	-	-	-	-	-	390,679
Health Choices	4,653	319	2,427	1,153	44	31	1,566	-	15,449
Health Choices MLR	-	-	-	-	-	-	-	-	40,824
Domestic Relations	10,498	7,846	37,090	12,940	2,476	10,870	-	-	135,563
Domestic Relations MLR	-	-	-	-	-	-	-	-	460,378
Weatherization Liheap	5,150	95	-	-	-	-	-	3,341	10,427
CDBG	9,143	2,746	-	-	-	-	-	1,113	15,364
Public Relations	294	-	406	192	22	-	-	-	5,900
Retirement Fund	2,991	130	-	-	-	-	-	-	3,555
Drug & Alcohol	13,172	1,728	4,486	1,730	197	1,040	1,566	-	41,103
HSDF	-	-	-	-	-	-	9,588	-	9,588
HAP	-	-	-	-	-	-	3,786	-	3,786
MATP	-	-	-	-	-	-	6,222	-	6,222
SFPP	-	-	-	-	-	-	500	-	500
CASSP	-	-	-	-	-	-	20,711	-	20,711
Hum Svcs County	-	-	-	-	-	-	15,605	-	15,605
Drug & Alcohol MLR	-	-	-	-	-	-	-	-	77,935
HMIS	-	-	-	-	-	-	8,204	-	8,204
CYS NBB	-	-	-	-	-	-	12,128	-	12,128
Human Services FGDM	2,944	-	-	-	66	-	996	-	21,717
SOC	-	-	-	-	-	-	978	-	978
HCMU	-	-	-	-	-	-	7,225	-	7,225
Weatherization DOE	742	71	-	-	-	-	-	-	899
Other	16,494	1,358	20	(23)	613	294	(4)	2,160	25,527,030
Unallocated	293,368	483,419	-	-	-	301,520	-	-	1,879,870
Direct Billings	-	-	-	-	-	-	316,711	-	316,711
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>51,746,016</b>

**YORK COUNTY, PENNSYLVANIA**  
**Summary of Allocation Basis**

<u>Department</u>	<u>Basis of Allocation</u>
<b>Building Use</b>	
Admin Center	Net Usable Square Footage Occupied - Admin Center ( Old Courthouse)
Human Services Center	Net Usable Square Footage Occupied - Human Services
Judicial Center	Net Usable Square Footage Occupied - Judicial Center
Fleet Management	Direct Allocation Based on Percentage Occupied
Annex Building	Net Usable Square Footage Occupied - Annex Building
Archives Building	Direct Allocation Based on Percentage Occupied
<b>Equipment Use</b>	
General Equipment	Cost of Equipment by Department
Data Processing Equipment	Cost of Equipment by Department
<b>Employee Benefits</b>	
Health	Central Services Full-Time Employees By Department (Ex: Hum Svcs)
Life Insurance	Central Services Salaries & Wages By Department (Ex: Hum Svcs)
Unemployment	Central Services Premiums Paid (Ex: Hum Svcs)
Retiree Benefits	General Fund & Liquid Fuels Premiums
Social Security	Central Services FICA Wages By Department (Ex: Hum Svcs)
Workers Comp	Central Services General Fund Salaries (Ex: Hum Svcs)
Retirement Contribution	Salaries/Wages By Department (Ex: Direct Billed)
Short Term Disability	Central Services Salaries & Wages By Department (Ex: Hum Svcs)
<b>Liability Insurance</b>	
General Liability	Gross Salary/Wages By Department (Ex: Pleasant Acres)
Employee Liability	Employees By Department (Ex: Pleasant Acres)
Automobile	Number Of Covered Vehicles By Department

**YORK COUNTY, PENNSYLVANIA**  
**Summary of Allocation Basis**

<u>Department</u>	<u>Basis of Allocation</u>
Property Insurance	
Admin Center	Net Usable Square Footage Occupied - Courthouse
Annex Building	Net Usable Square Footage Occupied - Annex Bldg
Human Services Center	Net Usable Square Footage Occupied - Human Services
Judicial Center	Net Usable Square Footage Occupied - Judicial Center
Other Property	Applicable Premiums by Department
Retirement Administration	
Administration	Full-Time Employees By Dept
County Maintenance	
Departmental Administration	Net Usable Square Footage Occupied
Admin Center	Net Usable Square Footage Occupied - Courthouse
Judicial Center	Net Usable Square Footage Occupied - Judicial Center
Emergency Services Center	Net Usable Square Footage Occupied - ESC
Archives Building	Direct Allocation
Human Services Center	
Human Services Center	Net Usable Square Footage Occupied
Other	Direct Allocation
County Maintenance	Direct Allocation
County Annex	
County Annex	Net Usable Square Footage Occupied
Information Services	
Operations	Actual Operation Support Hours By Department
Program/Tech	Actual Program/Tech Support Hours By Department
Help Desk	Equipment Number of Devices Maintained by Department ( EX: Aging and 911 )

**YORK COUNTY, PENNSYLVANIA**  
**Summary of Allocation Basis**

<u>Department</u>	<u>Basis of Allocation</u>
Commissioners	Budget Co-Wide Admin Solicitor Number of Transactions By Department (Expense & Revenue) Employees By Department Direct Allocation
Solicitor	Legal Counsel Other Legal Counsel Actual Time Spent By Department Analysis of Invoices Paid
Purchasing	Purchasing Total Purchase Transactions (PO) By Department
Controller	General Accounting Revenue Accounting Retirement Admin Accounting Services Check Process Transactions By Department (Expense) Transactions By Department (Revenue) Full-Time Employees By Dept Transactions By Department (Expense & Revenue) Transactions By Department (Expense & Payroll Checks)
Treasurer	Receipts Transactions By Department (Revenue)
Human Resources	Personnel Admin Benefits Admin Labor Relations Risk/Liability Full-Time Equiv Employees By Dept (Ex:Pleasant Acres) Full-Time Employees By Dept Full-Time Equiv Union Employees By Dept Full-Time Equiv Employees By Dept (Ex:Tax Collectors)

**YORK COUNTY, PENNSYLVANIA**  
**Summary of Allocation Basis**

<u>Department</u>		<u>Basis of Allocation</u>
Payroll Office	Payroll Processing	Payroll Checks Issued By Department
Central Telephone	Telephone Services	Number of Lines By Department
Archives	Records Management	Number of Boxes Stored By Department
Human Services	Administration	Actual Expenses By Grant & Categorical
Fleet Management	Vehicle Maintenance	Number of Vehicles By Department

**York County, Pennsylvania**  
**Building Use**

OMB A-87 allows for a building use charge, in lieu of depreciation, for cost plan purposes. Bond interest associated with the constructing of a capital asset completed on or after October 1, 1980 is also allowable.

In 1957 the original Courthouse was renovated and rebuilt at a cost of \$1,800,000. Current costs, including renovations, equal \$20,992,091. Of this amount 2% (\$419,842) is allocable to building use charge and is further allocated to departments based on departmental usage of total building square footage. In addition to the building use charge, \$ 403,762 of interest was paid to fund construction cost; interest was also based on square footage.

In 2004 the County opened a new Courthouse (Judicial Center) which cost \$ 69,570,590. In 2011, 2012 and 2013 additional renovations were made at a cost of \$846,273. Of these amounts, 2% (1,408,336) is allocable to building use charge and is allocated to departments based on usable square footage. In addition to the building use charge, \$ 2,506,732 of interest was paid to fund construction cost; interest was also allocated based on square footage.

York County also has a Human Services Center (The former Government Center) that is allocable to building use charge. The Human Services Center, a former Bon Ton building, was purchased in 1989. Current cost including renovations, equal \$10,672,201. Of this amount 3.33% (\$355,740) is allocable to building use charge and is further allocated to departments based on departmental usage of total building square footage. In addition to the building use charge, \$394,090 of interest was paid on a bond issued to fund renovation of the Human Services Center. The interest incurred, in a similar fashion to building cost, was allocated to departments based on departmental usage of total building square footage.

York County's Annex Building was acquired in 1993 and renovated in 1996. Total costs, including renovations, equal \$ 2,008,682. In 2013 additional Improvements were made at a cost of \$456,486. Of these amounts 2% (\$49,303) is allocable to building use charge and is further allocated to departments based on departmental usage of total building square footage.

In 2005 the County created a new department (Fleet Management) which services all County vehicles. The cost of this facility was \$ 2,530,234, of which 13% (\$328,930) is occupied by fleet management. Of this amount, 2% (\$6,579) is allocable to building use charge and is directly allocated to Fleet Management based on percentage of space occupied. In addition to the building use charge, \$ 13,032 of interest was paid to fund construction cost; interest was also allocated based on percentage of space occupied.

The Archives Building's total costs, including renovations equal \$1,749,517. Of this amount, 2% (\$34,990) is allocable to the building use charge. In addition to the building use charge, \$40,173 of interest was paid to purchase and fund renovation cost to the building. Both will be allocated directly to the Archives central service department.

In 2010, the County sold the Satellite Building and it will no longer be a part of this plan.

**YORK COUNTY, PENNSYLVANIA  
Building Use Charge  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	-		-	-
Deductions			-	
			-	
			-	
			-	
			-	
			-	
<b>Total Deductions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Allocated Additions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental Cost Adjustments				
Building Use Charge	2,274,790		2,274,790	2,274,790
Interest Expense	3,357,789		3,357,789	3,357,789
	-		-	-
	-		-	-
<b>Total Departmental Cost Adjustments</b>	<b>5,632,579</b>	<b>-</b>	<b>5,632,579</b>	<b>5,632,579</b>
<b>Total to be Allocated</b>	<b>5,632,579</b>	<b>-</b>	<b>5,632,579</b>	<b>5,632,579</b>

**YORK COUNTY, PENNSYLVANIA**  
**Building Use Charge**  
**Schedule of Costs to be Allocated by Function**

	Total	General And Administration	Admin Center	Human Services Center	Judicial Center	Fleet Management	Annex Building	Archives Building
<u>Wages and Benefits</u>	-							
<u>Other Expenses and Cost</u>	-							
Departmental Expenditures	-	-	-	-	-	-	-	-
<u>Cost Adjustments</u>								
Deductions	-	-						
Departmental Cost Adjustments								
Building Use Charge	2,274,790		419,842	355,740	1,408,336	6,579	49,303	34,990
Interest Expense	3,357,789		403,762	394,090	2,506,732	13,032	-	40,173
	-							
	-							
Functional Cost	5,632,579	-	823,604	749,830	3,915,068	19,611	49,303	75,163
Additions: 1st Central Service Centers	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	5,632,579	-	823,604	749,830	3,915,068	19,611	49,303	75,163
Unallocated	-							
1st Allocation	5,632,579	-	823,604	749,830	3,915,068	19,611	49,303	75,163
Additions: 2nd Central Service Centers	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-	-
Unallocated	-							
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	5,632,579	-	823,604	749,830	3,915,068	19,611	49,303	75,163

**YORK COUNTY, PENNSYLVANIA  
Building Use Charge  
Department Cost Allocation Summary - Total Costs**

User Department	Total	Admin Center	Human Services	Judicial Center	Fleet	Annex Building	Archives Building
County Maintenance	37,676	32,442	5,234	-	-	-	-
Information Services	106,054	91,568	-	14,486	-	-	-
Commissioners	50,199	50,199	-	-	-	-	-
Solicitor	8,944	8,944	-	-	-	-	-
Purchasing	27,484	27,484	-	-	-	-	-
Controller	53,765	53,765	-	-	-	-	-
Treasurer	36,000	36,000	-	-	-	-	-
Human Resources	46,468	46,468	-	-	-	-	-
Archives	78,491	-	-	-	-	3,328	75,163
Fleet Management	19,611	-	-	-	19,611	-	-
Voter Registration	49,202	49,202	-	-	-	-	-
Tax Assessment	107,719	107,719	-	-	-	-	-
Weights & Measurers	372	-	-	-	-	372	-
Recorder of Deeds	69,487	69,487	-	-	-	-	-
Register of Wills	150,730	-	-	150,730	-	-	-
Sheriff	376,864	-	-	376,864	-	-	-
Coroner	2,571	-	-	-	-	2,571	-
Prothonotary	150,730	-	-	150,730	-	-	-
Clerk Courts	226,134	-	-	226,134	-	-	-
Public Defender	113,067	-	-	113,067	-	-	-
District Attorney	376,864	-	-	376,864	-	-	-
Courts	1,896,537	-	-	1,896,537	-	-	-
District Justices	7,047	-	-	-	-	7,047	-
Divorce Masters	44,319	-	-	44,319	-	-	-
Juvenile Probation	113,067	-	-	113,067	-	-	-
Adult Probation	160,830	-	10,100	150,730	-	-	-
Conservation	4,835	-	-	-	-	4,835	-
AG Land Pres	1,224	-	-	-	-	1,224	-
Planning	211,526	211,526	-	-	-	-	-
Coop Extension	11,838	-	-	-	-	11,838	-
Human Services MLR	18,363	-	18,363	-	-	-	-
Children & Youth MLR	270,846	-	270,846	-	-	-	-
E-911	4,132	-	-	-	-	4,132	-
MH/IDD MLR	193,261	-	193,261	-	-	-	-
Health Choices MLR	20,200	-	20,200	-	-	-	-
Domestic Relations MLR	301,499	-	-	301,499	-	-	-
Other	46,479	38,800	2	41	-	7,636	-
<b>Subtotal</b>	<b>5,632,579</b>	<b>823,604</b>	<b>749,830</b>	<b>3,915,068</b>	<b>19,611</b>	<b>49,303</b>	<b>75,163</b>
<b>Total</b>	<b>5,632,579</b>	<b>823,604</b>	<b>749,830</b>	<b>3,915,068</b>	<b>19,611</b>	<b>49,303</b>	<b>75,163</b>

**YORK COUNTY, PENNSYLVANIA  
Building Use Charge  
Detail Allocation of  
Admin Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,792	3.939%	32,442		32,442	-	32,442
Information Services	7,880	11.118%	91,568		91,568	-	91,568
Commissioners	4,320	6.095%	50,199		50,199	-	50,199
Solicitor	770	1.086%	8,944		8,944	-	8,944
Purchasing	2,365	3.337%	27,484		27,484	-	27,484
Controller	4,627	6.528%	53,765		53,765	-	53,765
Treasurer	3,098	4.371%	36,000		36,000	-	36,000
Human Resources	3,999	5.642%	46,468		46,468	-	46,468
Voter Registration	4,234	5.974%	49,202		49,202	-	49,202
Tax Assessment	9,270	13.079%	107,719		107,719	-	107,719
Recorder of Deeds	5,980	8.437%	69,487		69,487	-	69,487
Planning	18,203	25.683%	211,526		211,526	-	211,526
Other	3,337	4.708%	38,800		38,800	-	38,800
<b>Subtotal</b>	<b>70,875</b>	<b>100.000%</b>	<b>823,604</b>	<b>-</b>	<b>823,604</b>	<b>-</b>	<b>823,604</b>
Second Allocation Total	70,875						
<b>Total</b>	<b>70,875</b>	<b>100.000%</b>	<b>823,604</b>	<b>-</b>	<b>823,604</b>	<b>-</b>	<b>823,604</b>

(A) Alloc basis: Net Usable Square Footage Occupied - Admin Center ( Old Courthouse)

Source: Building Maintenance

**YORK COUNTY, PENNSYLVANIA  
Building Use Charge  
Detail Allocation of  
Human Services Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	570	0.698%	5,234		5,234	-	5,234
Veteran's Affairs	3,700	4.530%	33,967		33,967	-	33,967
Adult Probation	1,100	1.347%	10,100		10,100	-	10,100
Human Services MLR	2,000	2.449%	18,363		18,363	-	18,363
Children & Youth MLR	29,500	36.121%	270,846		270,846	-	270,846
Aging MLR	16,600	20.326%	152,410		152,410	-	152,410
MH/IDD MLR	21,050	25.774%	193,261		193,261	-	193,261
Health Choices MLR	2,200	2.694%	20,200		20,200	-	20,200
Drug & Alcohol MLR	4,200	5.143%	38,564		38,564	-	38,564
Human Services FGDM	750	0.918%	6,883		6,883	-	6,883
Other	-	0.000%	2		2	-	2
<hr/>							
Subtotal	81,670	100.000%	749,830	-	749,830	-	749,830
Second Allocation Total	81,670						
<hr/>							
Total	81,670	100.000%	749,830	-	749,830	-	749,830

(A) Alloc basis: Net Usable Square Footage Occupied - Human Services

Source: Building Maintenance

**YORK COUNTY, PENNSYLVANIA  
Building Use Charge  
Detail Allocation of  
Judicial Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	14,486		14,486	-	14,486
Register of Wills	8,000	3.850%	150,730		150,730	-	150,730
Sheriff	20,000	9.626%	376,864		376,864	-	376,864
Prothonotary	8,000	3.850%	150,730		150,730	-	150,730
Clerk Courts	12,000	5.776%	226,134		226,134	-	226,134
Public Defender	6,000	2.888%	113,067		113,067	-	113,067
District Attorney Courts	20,000 100,648	9.626% 48.442%	376,864 1,896,537		376,864 1,896,537	-	376,864 1,896,537
Divorce Masters	2,352	1.132%	44,319		44,319	-	44,319
Juvenile Probation	6,000	2.888%	113,067		113,067	-	113,067
Adult Probation	8,000	3.850%	150,730		150,730	-	150,730
Domestic Relations MLR	16,000	7.701%	301,499		301,499	-	301,499
Other		0.001%	41		41	-	41
<b>Subtotal</b>	<b>207,768</b>	<b>100.000%</b>	<b>3,915,068</b>	<b>-</b>	<b>3,915,068</b>	<b>-</b>	<b>3,915,068</b>
Second Allocation Total	207,768						
<b>Total</b>	<b>207,768</b>	<b>100.000%</b>	<b>3,915,068</b>	<b>-</b>	<b>3,915,068</b>	<b>-</b>	<b>3,915,068</b>

(A) Alloc basis: Net Usable Square Footage Occupied - Judicial Center

Source: Building Maintenance

**YORK COUNTY, PENNSYLVANIA  
Building Use Charge  
Detail Allocation of  
Fleet Management**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fleet Management	100	100.000%	19,611		19,611	-	19,611
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	19,611	-	19,611	-	19,611
Second Allocation	100						
<hr/>							
Total	100	100.000%	19,611	-	19,611	-	19,611

(A) Alloc basis: Direct Allocation Based on Percentage Occupied

Source: Controllers Office

**YORK COUNTY, PENNSYLVANIA  
Building Use Charge  
Detail Allocation of  
Annex Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Archives	2,145	6.750%	3,328		3,328	-	3,328
Weights & Measurers	240	0.755%	372		372	-	372
Traffic Safety	3,774	11.876%	5,855		5,855	-	5,855
Coroner	1,657	5.214%	2,571		2,571	-	2,571
District Justices	4,542	14.293%	7,047		7,047	-	7,047
Prison	300	0.944%	465		465	-	465
Conservation	3,116	9.806%	4,835		4,835	-	4,835
AG Land Pres	789	2.483%	1,224		1,224	-	1,224
Coop Extension	7,630	24.010%	11,838		11,838	-	11,838
E-911	2,663	8.380%	4,132		4,132	-	4,132
Other	4,922	15.489%	7,636		7,636	-	7,636
<hr/>							
Subtotal	31,778	100.000%	49,303	-	49,303	-	49,303
Second Allocation	31,778						
<hr/>							
Total	31,778	100.000%	49,303	-	49,303	-	49,303

(A) Alloc basis: Net Usable Square Footage Occupied - Annex Building

Source: Controllers Office

**YORK COUNTY, PENNSYLVANIA  
Building Use Charge  
Detail Allocation of  
Archives Building**

<u>User Department</u>	<u>Allocation Units (A)</u>	<u>Allocation Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Archives	100	100.000%	75,163		75,163	-	75,163
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	75,163	-	75,163	-	75,163
Second Allocation	100						
<b>Total</b>	<b>100</b>	<b>100.000%</b>	<b>75,163</b>	<b>-</b>	<b>75,163</b>	<b>-</b>	<b>75,163</b>

(A) Alloc basis: Direct Allocation Based on Percentage Occupied

Source: Controllers Office

**York County, Pennsylvania  
Equipment Use**

An equipment use charge, based on the original cost of capitalized equipment for central service departments, is allowable for cost plan purposes. General equipment has an assigned useful life of 15 years. A use charge of \$66,440 (6.67% of \$996,603) is allocated to departments based on the cost of purchased equipment and equipment in use.

Data processing equipment has been assigned a 5 year useful life. As a result, use charges applicable to data processing equipment are \$115,758 (20% of \$578,791). This cost is allocated to departments based on the cost of equipment levels at 12/31/13.

Ref: OMB A-87, Attachment B, Section 15



**YORK COUNTY, PENNSYLVANIA  
Equipment Use Charge  
Schedule of Costs to be Allocated by Function**

	Total	General And Administration	General Equipment	Data Processing Equipment
Departmental Expenditures	-	-	-	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments Equipment Use Charge	182,198		66,440	115,758
	-			
Functional Cost	182,198	-	66,440	115,758
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	182,198	-	66,440	115,758
Unallocated	-			
1st Allocation	182,198	-	66,440	115,758
Additions: 2nd Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	-	-	-	-
Unallocated	-			
2nd Allocation	-	-	-	-
Total Allocated	182,198	-	66,440	115,758

**YORK COUNTY, PENNSYLVANIA**  
**Equipment Use Charge**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	General Equipment	Data Processing Equipment
County Maintenance	20,635	20,635	-
Human Services Center	5,833	5,833	-
County Annex	4,931	4,931	-
Information Services	102,595	1,529	101,066
Commissioners	3,379	3,379	-
Solicitor	27	27	-
Purchasing	233	233	-
Controller	13,627	1,777	11,850
Treasurer	967	967	-
Human Resources	8,293	5,793	2,500
Payroll Office	341	-	341
Central Telephone	5,476	5,476	-
Archives	3,609	3,609	-
Risk Management	-	-	-
Human Services	-	-	-
Fleet Management	3,865	3,865	-
Other	8,387	8,386	1
<hr/>			
Subtotal	182,198	66,440	115,758
<hr/>			
Total	182,198	66,440	115,758

**YORK COUNTY, PENNSYLVANIA**  
**Equipment Use Charge**  
**Detail Allocation of**  
**General Equipment**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	309,526	31.058%	20,635		20,635	-	20,635
Human Services Center	87,505	8.780%	5,833		5,833	-	5,833
County Annex	73,971	7.422%	4,931		4,931	-	4,931
Information Services	22,941	2.302%	1,529		1,529	-	1,529
Commissioners	50,691	5.086%	3,379		3,379	-	3,379
Solicitor	397	0.040%	27		27	-	27
Purchasing	3,494	0.351%	233		233	-	233
Controller	26,657	2.675%	1,777		1,777	-	1,777
Treasurer	14,509	1.456%	967		967	-	967
Human Resources	86,894	8.719%	5,793		5,793	-	5,793
Central Telephone	82,138	8.242%	5,476		5,476	-	5,476
Archives	54,133	5.432%	3,609		3,609	-	3,609
Fleet Management	57,987	5.818%	3,865		3,865	-	3,865
Other	125,760	12.620%	8,386		8,386	-	8,386
Subtotal	996,603	100.001%	66,440	-	66,440	-	66,440
Second Allocation Total	996,603						
Total	996,603	100.000%	66,440	-	66,440	-	66,440

(A) Alloc basis: Cost of Equipment by Department

Source: Capital Purchases

**YORK COUNTY, PENNSYLVANIA  
Equipment Use Charge  
Detail Allocation of  
Data Processing Equipment**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	505,330	87.308%	101,066		101,066	-	101,066
Controller	59,252	10.237%	11,850		11,850	-	11,850
Human Resources	12,500	2.160%	2,500		2,500	-	2,500
Payroll Office	1,709	0.295%	341		341	-	341
Other		0.000%	1		1	-	1
							-
Subtotal	578,791	100.000%	115,758	-	115,758	-	115,758
Second Allocation Total	578,791						
Total	578,791	100.000%	115,758	-	115,758	-	115,758

(A) Alloc basis: Cost of Equipment by Department

Source: Capital Purchases

**York County, Pennsylvania  
Employee Benefits**

The County offers its employees several benefits including cost of hospitalization, life insurance, short term disability, unemployment compensation, retiree health/life benefits, workers' compensation, annual retirement contribution and social security. These benefits are accumulated in a central account and are allocated to each department in a unique manner. Most employee benefits with the exception of retirees' benefits and annual retirement contribution are allocated to central services (excluding Human Services). Any residual costs are allocated to the other miscellaneous category.

Health insurance premiums have been allocated to central service departments based on the number of full time employees in each central service department.

Life insurance premiums have been allocated to central service departments based on salaries and wages paid by each central service department.

Unemployment compensation premiums have been allocated to departments based on the unemployment cost incurred by each central service department. The rate for employer contribution was 5.81 % of the first \$8,000 of each employee's salary (excluding elected officials).

Social Security costs have been allocated to each central service department based on FICA wages paid by each department.

Retiree benefits were allocated to both Liquid Fuels and General fund departments based on actual premiums paid by each department. All other funds were directly charged.

Employers' share of Workers' Compensation insurance was allocated to central service departments based on salaries and wages paid by each central service department.

Annual Retirement Contribution (ARC) payments were allocated to each central service department based on salaries and wages paid by each department (excluding those departments that were directly charged).

Short Term Disability insurance payments were allocated to central services departments based on salaries and wages paid by each central service department.

Ref: OMB Circular A-87, Attachment B, Section 11

2013 Actual

**YORK COUNTY, PENNSYLVANIA**  
**Employee Benefits**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	37,647,604		37,647,604	37,647,604
Deductions			-	
Grant Reimbursement	(135,150)		(135,150)	
Total Deductions	(135,150)	-	(135,150)	(135,150)
Allocated Additions				
Information Services		-	-	
Commissioners		452	452	
Solicitor		-	-	
Purchasing		-	-	
Controller		4,386	4,386	
Treasurer		-	-	
Total Allocated Additions	<u>-</u>	<u>4,838</u>	<u>4,838</u>	<u>4,838</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
Direct Billed	<u>(1,041,211)</u>		<u>(1,041,211)</u>	
Total Departmental Cost Adjustments	<u>(1,041,211)</u>	<u>-</u>	<u>(1,041,211)</u>	<u>(1,041,211)</u>
Total to be Allocated	<u><u>36,471,243</u></u>	<u><u>4,838</u></u>	<u><u>36,476,081</u></u>	<u><u>36,476,081</u></u>

**YORK COUNTY, PENNSYLVANIA  
Employee Benefits  
Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
<b>Other Expenses and Cost</b>										
Health - BC & BS - Active	19,673,181		19,673,181							
Retirement Contribution	7,082,111								7,082,111	
Life Insurance and Short Term Disabl	511,556			192,886						318,670
Unemployment Comp	797,048				797,048					
Health - BC & BS - Retirees	3,708,749					3,708,749				
Life Insurance - Retirees	20,062					20,062				
Social Security	5,490,556						5,490,556			
Workers Comp	364,341							364,341		
Military Retirement Benefit	-									
<b>Departmental Expenditures</b>	<b>37,647,604</b>	<b>-</b>	<b>19,673,181</b>	<b>192,886</b>	<b>797,048</b>	<b>3,728,811</b>	<b>5,490,556</b>	<b>364,341</b>	<b>7,082,111</b>	<b>318,670</b>
<b>Cost Adjustments</b>										
Deductions	(135,150)		(70,624)	(692)	(2,861)	(13,386)	(19,710)	(1,308)	(25,424)	(1,144)
<b>Departmental Cost Adjustments</b>										
Direct Billed	(1,041,211)								(1,041,211)	
<b>Functional Cost</b>	<b>36,471,243</b>	<b>-</b>	<b>19,602,557</b>	<b>192,194</b>	<b>794,187</b>	<b>3,715,425</b>	<b>5,470,846</b>	<b>363,033</b>	<b>6,015,476</b>	<b>317,526</b>
<b>Additions: 1st</b>										
Central Service Centers	-	-								
<b>REALLOCATE ADMIN</b>										
<b>Allocable Costs</b>	<b>36,471,243</b>	<b>-</b>	<b>19,602,557</b>	<b>192,194</b>	<b>794,187</b>	<b>3,715,425</b>	<b>5,470,846</b>	<b>363,033</b>	<b>6,015,476</b>	<b>317,526</b>
Unallocated	-									
1st Allocation	36,471,243	-	19,602,557	192,194	794,187	3,715,425	5,470,846	363,033	6,015,476	317,526
<b>Additions: 2nd</b>										
Central Service Centers	4,838	4,838								
<b>REALLOCATE ADMIN</b>										
Allocable Costs	4,838	(4,838)	2,528	25	102	479	706	47	910	41
Unallocated	-									
2nd Allocation	4,838	-	2,528	25	102	479	706	47	910	41
<b>Total Allocated</b>	<b>36,476,081</b>	<b>-</b>	<b>19,605,085</b>	<b>192,219</b>	<b>794,289</b>	<b>3,715,904</b>	<b>5,471,552</b>	<b>363,080</b>	<b>6,016,386</b>	<b>317,567</b>

**YORK COUNTY, PENNSYLVANIA  
Employee Benefits  
Department Cost Allocation Summary - Total Costs**

User Department	Total	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
Building Use	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-	-
Retirement Administration	31,278	24,506	73	461	-	3,009	221	2,887	121
County Maintenance	439,989	229,576	1,315	13,757	81,936	55,044	4,027	52,162	2,172
Human Services Center	179,899	73,716	413	4,186	65,920	17,290	1,267	16,424	683
County Annex	116,118	57,442	317	3,701	27,350	13,241	969	12,574	524
Information Services	384,532	147,626	1,680	10,556	79,780	70,309	5,145	66,661	2,775
Commissioners	294,742	49,208	823	1,390	172,418	34,416	2,519	32,609	1,359
Solicitor	72,790	16,468	269	-	32,923	11,216	820	10,649	445
Purchasing	43,906	24,506	208	1,390	-	8,645	632	8,182	343
Controller	259,103	90,184	963	4,996	79,892	40,325	2,948	38,204	1,591
Treasurer	132,421	49,208	530	4,655	32,254	22,215	1,626	21,057	876
Human Resources	233,471	81,950	753	5,671	80,189	31,516	2,305	29,842	1,245
Payroll Office	45,315	24,506	223	1,390	-	9,301	683	8,844	368
Central Telephone	13,946	8,234	56	929	-	2,298	171	2,166	92
Archives	116,977	57,442	492	3,502	13,155	20,573	1,507	19,493	813
Fleet Management	55,323	32,740	236	1,946	-	9,903	722	9,385	391
Voter Registration	59,680	-	-	-	46,263	-	-	13,417	-
Tax Assessment	260,664	-	-	-	203,929	-	-	56,735	-
Weights & Measurers	16,103	-	-	-	13,155	-	-	2,948	-
Recorder of Deeds	58,599	-	-	-	34,112	-	-	24,487	-
Traffic Safety	11,612	-	-	-	-	-	-	11,612	-
Veteran's Affairs	46,076	-	-	-	32,960	-	-	13,116	-
Register of Wills	91,873	-	-	-	67,927	-	-	23,946	-
Sheriff	452,609	-	-	-	98,063	-	-	354,546	-
Coroner	43,094	-	-	-	27,572	-	-	15,522	-
Prothonotary	131,911	-	-	-	79,929	-	-	51,982	-
Clerk Courts	291,752	-	-	-	210,952	-	-	80,800	-
Public Defender	174,733	-	-	-	48,269	-	-	126,464	-
District Attorney	697,743	-	-	-	390,727	-	-	307,016	-
Courts	496,647	-	-	-	241,311	-	-	255,336	-
District Justices	503,933	-	-	-	320,794	-	-	183,139	-
Divorce Masters	22,423	-	-	-	6,540	-	-	15,883	-
Juvenile Probation	348,189	-	-	-	171,006	-	-	177,183	-
Adult Probation	405,047	-	-	-	85,577	-	-	319,470	-
Youth Development Ctr	139,591	-	-	-	13,006	-	-	126,585	-
Prison	2,617,216	-	-	-	632,410	-	-	1,984,806	-
Public Safety	7,400	-	-	-	-	-	-	7,400	-
EMA	50,523	-	-	-	32,774	-	-	17,749	-
Parks	198,262	-	-	-	122,997	-	-	75,265	-
Conservation	65,517	-	-	-	19,732	-	-	45,785	-
AG Land Pres	6,738	-	-	-	-	-	-	6,738	-
Coop Extension	34,226	-	-	-	6,912	-	-	27,314	-
Pleasant Acres	1,347,611	-	-	-	-	-	-	1,347,611	-

**YORK COUNTY, PENNSYLVANIA  
Employee Benefits  
Department Cost Allocation Summary - Total Costs**

User Department	Total	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
E-911 Maintenance	8,122	-	-	-	-	-	-	8,122	-
SC Training Ctr	130,280	-	-	-	130,280	-	-	-	-
Other	25,333,765	18,637,773	183,868	735,759	12,890	5,122,251	337,518	(62)	303,769
<b>Subtotal</b>	<b>36,476,081</b>	<b>19,605,085</b>	<b>192,219</b>	<b>794,289</b>	<b>3,715,904</b>	<b>5,471,552</b>	<b>363,080</b>	<b>6,016,386</b>	<b>317,567</b>
<b>Total</b>	<b>36,476,081</b>	<b>19,605,085</b>	<b>192,219</b>	<b>794,289</b>	<b>3,715,904</b>	<b>5,471,552</b>	<b>363,080</b>	<b>6,016,386</b>	<b>317,567</b>

**YORK COUNTY, PENNSYLVANIA  
Employee Benefits  
Detail Allocation of  
Health**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	3.00	0.125%	24,503		24,503	3	24,506
County Maintenance	28.00	1.171%	229,546		229,546	30	229,576
Human Services Center	9.00	0.376%	73,706		73,706	10	73,716
County Annex	7.00	0.293%	57,435		57,435	7	57,442
Information Services	18.00	0.753%	147,607		147,607	19	147,626
Commissioners	6.00	0.251%	49,202		49,202	6	49,208
Solicitor	2.00	0.084%	16,466		16,466	2	16,468
Purchasing	3.00	0.125%	24,503		24,503	3	24,506
Controller	11.00	0.460%	90,172		90,172	12	90,184
Treasurer	6.00	0.251%	49,202		49,202	6	49,208
Human Resources	10.00	0.418%	81,939		81,939	11	81,950
Payroll Office	3.00	0.125%	24,503		24,503	3	24,506
Central Telephone	1.00	0.042%	8,233		8,233	1	8,234
Archives	7.00	0.293%	57,435		57,435	7	57,442
Fleet Management	4.00	0.167%	32,736		32,736	4	32,740
Other	2,273.00	95.065%	18,635,369		18,635,369	2,404	18,637,773
<hr/>							
Subtotal	2,391	100.000%	19,602,557	-	19,602,557	2,528	19,605,085
Second Allocation Total	2,391						
<hr/>							
Total	2,391	100.000%	19,602,557	-	19,602,557	2,528	19,605,085

(A) Alloc basis Central Services Full-Time Employees By Department (Ex: Hum Svcs)

Source: Payroll Statistics

**YORK COUNTY, PENNSYLVANIA**  
**Employee Benefits**  
**Detail Allocation of**  
**Life Insurance**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	39,299	0.038%	73		73	-	73
County Maintenance	715,618	0.684%	1,315		1,315	-	1,315
Human Services Center	225,123	0.215%	413		413	-	413
County Annex	172,560	0.165%	317		317	-	317
Information Services	914,399	0.874%	1,680		1,680	-	1,680
Commissioners	447,778	0.428%	823		823	-	823
Solicitor	146,115	0.140%	269		269	-	269
Purchasing	112,586	0.108%	208		208	-	208
Controller	524,158	0.501%	963		963	-	963
Treasurer	288,859	0.276%	530		530	-	530
Human Resources	409,812	0.392%	753		753	-	753
Payroll Office	121,198	0.116%	223		223	-	223
Central Telephone	30,061	0.029%	56		56	-	56
Archives	267,631	0.256%	492		492	-	492
Fleet Management	128,502	0.123%	236		236	-	236
Other	100,096,938	95.658%	183,843		183,843	25	183,868
<hr/>							
Subtotal	104,640,637	100.000%	192,194	-	192,194	25	192,219
Second Allocation Total	104,640,637						
<hr/>							
Total	104,640,637	100.000%	192,194	-	192,194	25	192,219

(A) Alloc basis Central Services Salaries & Wages By Department (Ex: Hum Svcs)

Source Controller

**YORK COUNTY, PENNSYLVANIA  
Employee Benefits  
Detail Allocation of  
Unemployment**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	465	0.058%	461		461	-	461
County Maintenance	13,801	1.732%	13,755		13,755	2	13,757
Human Services Center	4,201	0.527%	4,185		4,185	1	4,186
County Annex	3,718	0.466%	3,701		3,701	-	3,701
Information Services	10,589	1.329%	10,555		10,555	1	10,556
Commissioners	1,394	0.175%	1,390		1,390	-	1,390
Purchasing	1,394	0.175%	1,390		1,390	-	1,390
Controller	5,012	0.629%	4,995		4,995	1	4,996
Treasurer	4,667	0.586%	4,654		4,654	1	4,655
Human Resources	5,692	0.714%	5,670		5,670	1	5,671
Payroll Office	1,394	0.175%	1,390		1,390	-	1,390
Central Telephone	930	0.117%	929		929	-	929
Archives	3,511	0.441%	3,502		3,502	-	3,502
Fleet Management	1,952	0.245%	1,946		1,946	-	1,946
Other	738,328	92.633%	735,664		735,664	95	735,759
<hr/>							
Subtotal	797,048	100.000%	794,187	-	794,187	102	794,289
Second Allocation Total	797,048						
<hr/>							
Total	797,048	100.000%	794,187	-	794,187	102	794,289

(A) Alloc basis

Central Services Premiums Paid (Ex: Hum Svcs)

Source:

Contribution Rate

## YORK COUNTY, PENNSYLVANIA

Employee Benefits  
Detail Allocation of  
Retiree Benefits

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	85,558	2.205%	81,925		81,925	11	81,936
Human Services Center	68,821	1.774%	65,912		65,912	8	65,920
County Annex	28,544	0.736%	27,346		27,346	4	27,350
Information Services	83,307	2.147%	79,770		79,770	10	79,780
Commissioners	180,007	4.640%	172,396		172,396	22	172,418
Solicitor	34,364	0.886%	32,919		32,919	4	32,923
Controller	83,432	2.150%	79,882		79,882	10	79,892
Treasurer	33,689	0.868%	32,250		32,250	4	32,254
Human Resources	83,714	2.158%	80,179		80,179	10	80,189
Archives	13,745	0.354%	13,153		13,153	2	13,155
Voter Registration	48,319	1.245%	46,257		46,257	6	46,263
Tax Assessment	212,918	5.488%	203,903		203,903	26	203,929
Weights & Measurers	13,753	0.354%	13,153		13,153	2	13,155
Recorder of Deeds	35,608	0.918%	34,108		34,108	4	34,112
Veteran's Affairs	34,415	0.887%	32,956		32,956	4	32,960
Register of Wills	70,906	1.828%	67,918		67,918	9	67,927
Sheriff	102,397	2.639%	98,050		98,050	13	98,063
Coroner	28,779	0.742%	27,568		27,568	4	27,572
Prothonotary	83,462	2.151%	79,919		79,919	10	79,929
Clerk Courts	220,235	5.677%	210,925		210,925	27	210,952
Public Defender	50,416	1.299%	48,263		48,263	6	48,269
District Attorney	407,956	10.515%	390,677		390,677	50	390,727
Courts	251,940	6.494%	241,280		241,280	31	241,311
District Justices	334,920	8.633%	320,753		320,753	41	320,794
Divorce Masters	6,813	0.176%	6,539		6,539	1	6,540
Juvenile Probation	178,526	4.602%	170,984		170,984	22	171,006
Adult Probation	89,347	2.303%	85,566		85,566	11	85,577
Youth Development Ctr	13,561	0.350%	13,004		13,004	2	13,006
Prison	660,288	17.019%	632,328		632,328	82	632,410
EMA	34,231	0.882%	32,770		32,770	4	32,774
Parks	128,419	3.310%	122,981		122,981	16	122,997
Conservation	20,590	0.531%	19,729		19,729	3	19,732
Coop Extension	7,230	0.186%	6,911		6,911	1	6,912
SC Training Ctr	136,017	3.506%	130,263		130,263	17	130,280
Other	13,498	0.348%	12,888		12,888	2	12,890
<b>Subtotal</b>	<b>3,879,725</b>	<b>100.000%</b>	<b>3,715,425</b>	<b>-</b>	<b>3,715,425</b>	<b>479</b>	<b>3,715,904</b>

2013 Actual

**YORK COUNTY, PENNSYLVANIA**  
**Employee Benefits**  
**Detail Allocation of**  
**Retiree Benefits**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Second Allocation Total	3,879,725						
Total	3,879,725	100.000%	3,715,425	-	3,715,425	479	3,715,904

(A) Alloc basis                    General Fund & Liquid Fuels Premiums

Source:                                Controller

**YORK COUNTY, PENNSYLVANIA  
Employee Benefits  
Detail Allocation of  
Social Security**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	39,299	0.055%	3,009		3,009	-	3,009
County Maintenance	715,618	1.006%	55,037		55,037	7	55,044
Human Services Center	225,123	0.316%	17,288		17,288	2	17,290
County Annex	172,560	0.242%	13,239		13,239	2	13,241
Information Services	914,399	1.285%	70,300		70,300	9	70,309
Commissioners	447,778	0.629%	34,412		34,412	4	34,416
Solicitor	146,115	0.205%	11,215		11,215	1	11,216
Purchasing	112,586	0.158%	8,644		8,644	1	8,645
Controller	524,158	0.737%	40,320		40,320	5	40,325
Treasurer	288,859	0.406%	22,212		22,212	3	22,215
Human Resources	409,812	0.576%	31,512		31,512	4	31,516
Payroll Office	121,198	0.170%	9,300		9,300	1	9,301
Central Telephone	30,061	0.042%	2,298		2,298	-	2,298
Archives	267,631	0.376%	20,570		20,570	3	20,573
Fleet Management	128,502	0.181%	9,902		9,902	1	9,903
Other	66,618,290	93.615%	5,121,588		5,121,588	663	5,122,251
<hr/>							
Subtotal	71,161,989	100.000%	5,470,846	-	5,470,846	706	5,471,552
Second Allocation Total	71,161,989						
<hr/>							
Total	71,161,989	100.000%	5,470,846	-	5,470,846	706	5,471,552

(A) Alloc basis Central Services FICA Wages By Department (Ex: Hum Svcs)

Source: Controller

**YORK COUNTY, PENNSYLVANIA  
Employee Benefits  
Detail Allocation of  
Workers Comp**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	39,299	0.061%	221		221	-	221
County Maintenance	715,618	1.109%	4,026		4,026	1	4,027
Human Services Center	225,123	0.349%	1,267		1,267	-	1,267
County Annex	172,560	0.267%	969		969	-	969
Information Services	914,399	1.417%	5,144		5,144	1	5,145
Commissioners	447,778	0.694%	2,519		2,519	-	2,519
Solicitor	146,115	0.226%	820		820	-	820
Purchasing	112,586	0.174%	632		632	-	632
Controller	524,158	0.812%	2,948		2,948	-	2,948
Treasurer	288,859	0.448%	1,626		1,626	-	1,626
Human Resources	409,812	0.635%	2,305		2,305	-	2,305
Payroll Office	121,198	0.188%	683		683	-	683
Central Telephone	30,061	0.047%	171		171	-	171
Archives	267,631	0.415%	1,507		1,507	-	1,507
Fleet Management	128,502	0.199%	722		722	-	722
Other	60,001,087	92.960%	337,473		337,473	45	337,518
<hr/>							
Subtotal	64,544,786	100.000%	363,033	-	363,033	47	363,080
Second Allocation Total	64,544,786						
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Total	64,544,786	100.000%	363,033	-	363,033	47	363,080

(A) Alloc basis Central Services General Fund Salaries (Ex: Hum Svcs)

Source: Controller

**Employee Benefits  
Detail Allocation of  
Retirement Contribution**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	39,299	0.048%	2,887		2,887	-	2,887
County Maintenance	715,618	0.867%	52,154		52,154	8	52,162
Human Services Center	225,123	0.273%	16,422		16,422	2	16,424
County Annex	172,560	0.209%	12,572		12,572	2	12,574
Information Services	914,399	1.108%	66,651		66,651	10	66,661
Commissioners	447,778	0.542%	32,604		32,604	5	32,609
Solicitor	146,115	0.177%	10,647		10,647	2	10,649
Purchasing	112,586	0.136%	8,181		8,181	1	8,182
Controller	524,158	0.635%	38,198		38,198	6	38,204
Treasurer	288,859	0.350%	21,054		21,054	3	21,057
Human Resources	409,812	0.496%	29,837		29,837	5	29,842
Payroll Office	121,198	0.147%	8,843		8,843	1	8,844
Central Telephone	30,061	0.036%	2,166		2,166	-	2,166
Archives	267,631	0.324%	19,490		19,490	3	19,493
Fleet Management	128,502	0.156%	9,384		9,384	1	9,385
Voter Registration	183,986	0.223%	13,415		13,415	2	13,417
Tax Assessment	778,350	0.943%	56,726		56,726	9	56,735
Weights & Measurers	40,329	0.049%	2,948		2,948	-	2,948
Recorder of Deeds	336,327	0.407%	24,483		24,483	4	24,487
Traffic Safety	159,073	0.193%	11,610		11,610	2	11,612
Veteran's Affairs	179,848	0.218%	13,114		13,114	2	13,116
Register of Wills	328,430	0.398%	23,942		23,942	4	23,946
Sheriff	4,865,596	5.893%	354,492		354,492	54	354,546
Coroner	213,152	0.258%	15,520		15,520	2	15,522
Prothonotary	713,247	0.864%	51,974		51,974	8	51,982
Clerk Courts	1,108,502	1.343%	80,788		80,788	12	80,800
Public Defender	1,735,659	2.102%	126,445		126,445	19	126,464
District Attorney	4,212,614	5.103%	306,970		306,970	46	307,016
Courts	3,503,536	4.244%	255,297		255,297	39	255,336
District Justices	2,512,983	3.044%	183,111		183,111	28	183,139
Divorce Masters	217,858	0.264%	15,881		15,881	2	15,883
Juvenile Probation	2,431,100	2.945%	177,156		177,156	27	177,183
Adult Probation	4,383,587	5.310%	319,422		319,422	48	319,470
Youth Development Ctr	1,736,841	2.104%	126,566		126,566	19	126,585
Prison	27,236,488	32.990%	1,984,506		1,984,506	300	1,984,806
Public Safety	101,374	0.123%	7,399		7,399	1	7,400
EMA	243,488	0.295%	17,746		17,746	3	17,749
Parks	1,033,219	1.251%	75,254		75,254	11	75,265
Conservation	628,309	0.761%	45,778		45,778	7	45,785
AG Land Pres	92,643	0.112%	6,737		6,737	1	6,738

**Employee Benefits  
Detail Allocation of  
Retirement Contribution**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Coop Extension	375,179	0.454%	27,310		27,310	4	27,314
Pleasant Acres	18,492,679	22.399%	1,347,407		1,347,407	204	1,347,611
E-911 Maintenance	111,246	0.135%	8,121		8,121	1	8,122
Public Relations	59,752	0.072%	4,331		4,331	1	4,332
Other		0.000%	(63)		(63)	1	(62)
<hr/>							
Subtotal	82,559,094	100.000%	6,015,476	-	6,015,476	910	6,016,386
Second Allocation Total	82,559,094						
<hr/>							
Total	82,559,094	100.000%	6,015,476	-	6,015,476	910	6,016,386

(A) Alloc basis                      Salaries/Wages By Department (Ex: Direct Billed)

Source:                                      Controller

**Employee Benefits  
Detail Allocation of  
Short Term Disability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	39,299	0.038%	121		121	-	121
County Maintenance	715,618	0.684%	2,172		2,172	-	2,172
Human Services Center	225,123	0.215%	683		683	-	683
County Annex	172,560	0.165%	524		524	-	524
Information Services	914,399	0.874%	2,775		2,775	-	2,775
Commissioners	447,778	0.428%	1,359		1,359	-	1,359
Solicitor	146,115	0.140%	445		445	-	445
Purchasing	112,586	0.108%	343		343	-	343
Controller	524,158	0.501%	1,591		1,591	-	1,591
Treasurer	288,859	0.276%	876		876	-	876
Human Resources	409,812	0.392%	1,245		1,245	-	1,245
Payroll Office	121,198	0.116%	368		368	-	368
Central Telephone	30,061	0.029%	92		92	-	92
Archives	267,631	0.256%	813		813	-	813
Fleet Management	128,502	0.123%	391		391	-	391
Other	100,096,938	95.658%	303,728		303,728	41	303,769
<hr/>							
Subtotal	104,640,637	100.000%	317,526	-	317,526	41	317,567
Second Allocation Total	104,640,637						
<hr/>							
Total	104,640,637	100.000%	317,526	-	317,526	41	317,567

(A) Alloc basis Central Services Salaries & Wages By Department (Ex: Hum Svcs)

Source: Controller

**York County, Pennsylvania  
Liability Insurance**

In order to protect itself from liabilities associated with government operations, the County purchases several types of insurance. The types of insurance include general liability, employee liability, and law enforcement liability. Each type of liability insurance is allocated in a unique manner.

General Liability insurance premiums are allocated based on departmental gross salaries for employees (excluding Pleasant Acres).

Cost associated with employee liability coverage, have been allocated to departments based on the number of employees in each department (excluding Pleasant Acres).

Ref: OMB Circular A-87, Attachment B, Section 25



**YORK COUNTY, PENNSYLVANIA**  
**Liability Insurance**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	General Liability	Employee Liability	Automobile
<u>Other Expenses and Cost</u>					
General Liability	73,717		73,717		
Public Officials	98,585			98,585	
Crime	3,046			3,046	
Employee Liability	108,150			108,150	
Law Enforcement	-				
Automobile	25,051				25,051
Departmental Expenditures	308,549	-	73,717	209,781	25,051
<u>Cost Adjustments</u>					
Deductions	(25,051)				(25,051)
Departmental Cost Adjustments	-				
Functional Cost	283,498	-	73,717	209,781	-
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	283,498	-	73,717	209,781	-
Unallocated	-				
1st Allocation	283,498	-	73,717	209,781	-
Additions: 2nd Central Services Centers	42	42			
REALLOCATE ADMIN		(42)	11	31	-
Allocable Costs	42	-	11	31	-
Unallocated	-				
2nd Allocation	42	-	11	31	-
Total Allocated	283,540	-	73,728	209,812	-

**YORK COUNTY, PENNSYLVANIA**  
**Liability Insurance**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	General Liability	Employee Liability	Automobile
Retirement Administration	557	33	524	-
County Maintenance	3,547	608	2,939	-
Human Services Center	1,135	191	944	-
County Annex	881	147	734	-
Information Services	2,667	777	1,890	-
Commissioners	1,009	380	629	-
Solicitor	334	124	210	-
Purchasing	411	96	315	-
Controller	1,601	445	1,156	-
Treasurer	979	245	734	-
Human Resources	1,399	348	1,051	-
Payroll Office	418	103	315	-
Central Telephone	236	26	210	-
Archives	961	227	734	-
Human Services	1,779	518	1,261	-
Fleet Management	529	109	420	-
Voter Registration	680	156	524	-
Tax Assessment	3,180	661	2,519	-
Weights & Measurers	139	34	105	-
Recorder of Deeds	1,337	286	1,051	-
Veteran's Affairs	677	153	524	-
Register of Wills	1,223	279	944	-
Sheriff	15,266	4,135	11,131	-
Coroner	601	181	420	-
Prothonotary	3,335	606	2,729	-
Clerk Courts	4,933	942	3,991	-
Public Defender	5,256	1,475	3,781	-
District Attorney	13,347	3,581	9,766	-
Courts	11,378	2,977	8,401	-
District Justices	11,271	2,136	9,135	-
Divorce Masters	605	185	420	-
Juvenile Probation	8,262	2,066	6,196	-
Adult Probation	14,647	3,726	10,921	-
Prison	75,442	23,146	52,296	-
Public Safety	191	86	105	-
Parks	4,345	878	3,467	-
Conservation	2,109	534	1,575	-
Children & Youth	19,552	4,536	15,016	-
E-911	16,598	4,521	12,077	-
E-911 Maintenance	514	94	420	-
Other	20	4	16	-

2013 Actual

**YORK COUNTY, PENNSYLVANIA**  
**Liability Insurance**  
**Department Cost Allocation Summary - Total Costs**

<u>User Department</u>	<u>Total</u>	<u>General Liability</u>	<u>Employee Liability</u>	<u>Automobile</u>
Subtotal	283,540	73,728	209,812	-
Total	<u>283,540</u>	<u>73,728</u>	<u>209,812</u>	<u>-</u>

**YORK COUNTY, PENNSYLVANIA**  
**Liability Insurance**  
**Detail Allocation of**  
**General Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	39,299	0.045%	33		33	-	33
County Maintenance	715,618	0.825%	608		608	-	608
Human Services Center	225,123	0.259%	191		191	-	191
County Annex	172,560	0.199%	147		147	-	147
Information Services	914,399	1.054%	777		777	-	777
Commissioners	447,778	0.516%	380		380	-	380
Solicitor	146,115	0.168%	124		124	-	124
Purchasing	112,586	0.130%	96		96	-	96
Controller	524,158	0.604%	445		445	-	445
Treasurer	288,859	0.333%	245		245	-	245
Human Resources	409,812	0.472%	348		348	-	348
Payroll Office	121,198	0.140%	103		103	-	103
Central Telephone	30,061	0.035%	26		26	-	26
Archives	267,631	0.308%	227		227	-	227
Human Services	609,990	0.703%	518		518	-	518
Fleet Management	128,502	0.148%	109		109	-	109
Voter Registration	183,986	0.212%	156		156	-	156
Tax Assessment	778,350	0.897%	661		661	-	661
Weights & Measurers	40,329	0.046%	34		34	-	34
Tax Collectors	478,372	0.551%	406		406	-	406
Recorder of Deeds	336,327	0.388%	286		286	-	286
Traffic Safety	159,073	0.183%	135		135	-	135
Veteran's Affairs	179,848	0.207%	153		153	-	153
Register of Wills	328,430	0.379%	279		279	-	279
Sheriff	4,865,596	5.608%	4,134		4,134	1	4,135
Coroner	213,152	0.246%	181		181	-	181
Prothonotary	713,247	0.822%	606		606	-	606
Clerk Courts	1,108,502	1.278%	942		942	-	942
Public Defender	1,735,659	2.001%	1,475		1,475	-	1,475
District Attorney	4,212,614	4.856%	3,580		3,580	1	3,581
Courts	3,503,536	4.038%	2,977		2,977	-	2,977
District Justices	2,512,983	2.897%	2,136		2,136	-	2,136
Divorce Masters	217,858	0.251%	185		185	-	185
Juvenile Probation	2,431,100	2.802%	2,066		2,066	-	2,066
Adult Probation	4,383,587	5.053%	3,725		3,725	1	3,726
Youth Development Ctr	1,736,841	2.002%	1,476		1,476	-	1,476
Prison	27,236,488	31.394%	23,143		23,143	3	23,146
Public Safety	101,374	0.117%	86		86	-	86
EMA	243,488	0.281%	207		207	-	207
Parks	1,033,219	1.191%	878		878	-	878
Conservation	628,309	0.724%	534		534	-	534

**YORK COUNTY, PENNSYLVANIA  
Liability Insurance  
Detail Allocation of  
General Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	92,643	0.107%	79		79	-	79
Coop Extension	375,179	0.432%	318		318	-	318
Children & Youth	5,337,530	6.152%	4,535		4,535	1	4,536
E-911	5,319,197	6.131%	4,520		4,520	1	4,521
E-911 Maintenance	111,246	0.128%	94		94	-	94
Agency on Aging	2,662,610	3.069%	2,262		2,262	-	2,262
MH/IDD	5,185,564	5.977%	4,406		4,406	1	4,407
Health Choices	239,614	0.276%	203		203	-	203
Domestic Relations	2,471,535	2.849%	2,100		2,100	-	2,100
Public Relations	59,752	0.069%	51		51	-	51
Drug & Alcohol	387,121	0.446%	329		329	-	329
Other		0.000%	2		2	2	4
<hr/>							
Subtotal	86,757,948	100.000%	73,717	-	73,717	11	73,728
Second Allocation Total	86,757,948						
<hr/>							
Total	86,757,948	100.000%	73,717	-	73,717	11	73,728

(A) Alloc Basis: Gross Salary/Wages By Department (Ex: Pleasant Acres)

Source: Controllers Office

**YORK COUNTY, PENNSYLVANIA**  
**Liability Insurance**  
**Detail Allocation of**  
**Employee Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	5.00	0.250%	524		524	-	524
County Maintenance	28.00	1.401%	2,939		2,939	-	2,939
Human Services Center	9.00	0.450%	944		944	-	944
County Annex	7.00	0.350%	734		734	-	734
Information Services	18.00	0.901%	1,890		1,890	-	1,890
Commissioners	6.00	0.300%	629		629	-	629
Solicitor	2.00	0.100%	210		210	-	210
Purchasing	3.00	0.150%	315		315	-	315
Controller	11.00	0.551%	1,156		1,156	-	1,156
Treasurer	7.00	0.350%	734		734	-	734
Human Resources	10.00	0.501%	1,051		1,051	-	1,051
Payroll Office	3.00	0.150%	315		315	-	315
Central Telephone	2.00	0.100%	210		210	-	210
Archives	7.00	0.350%	734		734	-	734
Risk Management	-	0.000%	-		-	-	-
Human Services	12.00	0.601%	1,261		1,261	-	1,261
Fleet Management	4.00	0.200%	420		420	-	420
Voter Registration	5.00	0.250%	524		524	-	524
Tax Assessment	24.00	1.201%	2,519		2,519	-	2,519
Weights & Measurers	1.00	0.050%	105		105	-	105
Tax Collectors	24.00	1.201%	2,519		2,519	-	2,519
Recorder of Deeds	10.00	0.501%	1,051		1,051	-	1,051
Traffic Safety	3.00	0.150%	315		315	-	315
Veteran's Affairs	5.00	0.250%	524		524	-	524
Register of Wills	9.00	0.450%	944		944	-	944
Sheriff	106.00	5.305%	11,129		11,129	2	11,131
Coroner	4.00	0.200%	420		420	-	420
Prothonotary	26.00	1.301%	2,729		2,729	-	2,729
Clerk Courts	38.00	1.902%	3,990		3,990	1	3,991
Public Defender	36.00	1.802%	3,780		3,780	1	3,781
District Attorney	93.00	4.655%	9,765		9,765	1	9,766
Courts	80.00	4.004%	8,400		8,400	1	8,401
District Justices	87.00	4.354%	9,134		9,134	1	9,135
Divorce Masters	4.00	0.200%	420		420	-	420
Juvenile Probation	59.00	2.95%	6,195		6,195	1	6,196
Adult Probation	104.00	5.21%	10,919		10,919	2	10,921
Youth Development Ctr	39.00	1.95%	4,095		4,095	1	4,096
Prison	498.00	24.93%	52,288		52,288	8	52,296
Public Safety	1.00	0.05%	105		105	-	105

**YORK COUNTY, PENNSYLVANIA**  
**Liability Insurance**  
**Detail Allocation of**  
**Employee Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMA	6.00	0.30%	629		629	-	629
Parks	33.00	1.65%	3,466		3,466	1	3,467
Conservation	15.00	0.75%	1,575		1,575	-	1,575
AG Land Pres	3.00	0.15%	315		315	-	315
Coop Extension	9.00	0.45%	944		944	-	944
Children & Youth	143.00	7.16%	15,014		15,014	2	15,016
E-911	115.00	5.76%	12,075		12,075	2	12,077
E-911 Maintenance	4.00	0.20%	420		420	-	420
Agency on Aging	68.00	3.40%	7,139		7,139	1	7,140
MH/IDD	129.00	6.46%	13,543		13,543	2	13,545
Health Choices	6.00	0.30%	629		629	-	629
Domestic Relations	67.00	3.35%	7,034		7,034	1	7,035
Public Relations	1.00	0.05%	105		105	-	105
Drug & Alcohol	9.00	0.45%	944		944	-	944
Other		0.00%	13		13	3	16
<b>Subtotal</b>	<b>1,998</b>	<b>100.00%</b>	<b>209,781</b>	<b>-</b>	<b>209,781</b>	<b>31</b>	<b>209,812</b>
<b>Second Allocation Total</b>	<b>1,998</b>						
<b>Total</b>	<b>1,998</b>	<b>100.00%</b>	<b>209,781</b>	<b>-</b>	<b>209,781</b>	<b>31</b>	<b>209,812</b>

(A) Alloc Basis: Employees By Department (Ex: Pleasant Acres)

Source: Payroll Statistics

**York County, Pennsylvania  
Property Insurance**

The County purchases a wide variety of liability insurance, to protect itself as a property owner. Costs of commercial property coverage are assigned to the Admin Center, Judicial Center, Annex Building, Human Services Center, and various other buildings throughout the County. Allocation of the commercial property premium breakdown to various buildings is based on the statement of values provided by the County.

The costs associated with the Admin Center, Judicial Center, Annex Building and Human Services Center have been further allocated to departments based on net usable square footage occupied by each department. Costs associated with other buildings have been allocated to departments based on the statement of values.

Ref: OMB Circular A-87, Attachment B, Section 25

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Property Insurance  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	206,166		206,166	206,166
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Information Services		-	-	
Commissioners		4	4	
Solicitor		-	-	
Purchasing		-	-	
Controller		38	38	
Treasurer		-	-	
Human Resources		-	-	
Payroll Office		-	-	
Central Telephone		-	-	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	-	42	42	42
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>206,166</u>	<u>42</u>	<u>206,208</u>	<u>206,208</u>

**YORK COUNTY, PENNSYLVANIA  
Property Insurance  
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Admin Center	Annex Building	Human Services Center	Judicial Center	Other Property
<u>Other Expenses and Cost</u>							
Property Insurance	206,166		17,071	6,301	13,695	73,920	95,179
Boiler & Machine	-						
	-						
Departmental Expenditures	206,166	-	17,071	6,301	13,695	73,920	95,179
<u>Cost Adjustments</u>							
Deductions	-		-				
Departmental Cost Adjustments	-						
Functional Cost	206,166	-	17,071	6,301	13,695	73,920	95,179
Additions: 1st Central Service Centers	-	-	-				
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	206,166	-	17,071	6,301	13,695	73,920	95,179
Unallocated	-						
1st Allocation	206,166	-	17,071	6,301	13,695	73,920	95,179
Additions: 2nd Central Service Centers	42	-	42				
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	42	-	42	-	-	-	-
Unallocated	-						
2nd Allocation	42	-	42	-	-	-	-
Total Allocated	206,208	-	17,113	6,301	13,695	73,920	95,179

**YORK COUNTY, PENNSYLVANIA  
Property Insurance  
Department Cost Allocation Summary - Total Costs**

User Department	Total	Admin Center	Annex Building	Human Services Center	Judicial Center	Other Property
County Maintenance	997	674	-	96	-	227
Information Services	2,177	1,903	-	-	274	-
Commissioners	1,043	1,043	-	-	-	-
Solicitor	185	185	-	-	-	-
Purchasing	571	571	-	-	-	-
Controller	1,117	1,117	-	-	-	-
Treasurer	748	748	-	-	-	-
Human Resources	965	965	-	-	-	-
Archives	2,452	-	425	-	-	2,027
Fleet Management	1,472	-	-	-	-	1,472
Voter Registration	2,131	1,023	-	-	-	1,108
Tax Assessment	2,238	2,238	-	-	-	-
Weights & Measurers	48	-	48	-	-	-
Recorder of Deeds	1,444	1,444	-	-	-	-
Veteran's Affairs	620	-	-	620	-	-
Register of Wills	2,846	-	-	-	2,846	-
Sheriff	7,116	-	-	-	7,116	-
Coroner	329	-	329	-	-	-
Prothonotary	2,846	-	-	-	2,846	-
Clerk Courts	4,270	-	-	-	4,270	-
Public Defender	2,135	-	-	-	2,135	-
District Attorney	7,116	-	-	-	7,116	-
Courts	35,808	-	-	-	35,808	-
District Justices	5,931	-	901	-	-	5,030
Divorce Masters	837	-	-	-	837	-
Juvenile Probation	2,135	-	-	-	2,135	-
Adult Probation	3,030	-	-	184	2,846	-
Youth Development Ctr	2,138	-	-	-	-	2,138
Prison	72,283	-	59	-	-	72,224
EMA	-	-	-	-	-	-
Parks	5,323	-	-	-	-	5,323
Conservation	618	-	618	-	-	-
AG Land Pres	156	-	156	-	-	-
Planning	4,395	4,395	-	-	-	-
Coop Extension	1,513	-	1,513	-	-	-
Human Services MLR	335	-	-	335	-	-
Children & Youth MLR	4,947	-	-	4,947	-	-
E-911	4,457	-	528	-	-	3,929
Aging MLR	2,784	-	-	2,784	-	-
MH/IDD MLR	3,617	-	-	3,530	-	87
Health Choices MLR	369	-	-	369	-	-
Domestic Relations MLR	5,693	-	-	-	5,693	-
Other	3,395	807	976	-	(2)	1,614
<b>Subtotal</b>	<b>206,208</b>	<b>17,113</b>	<b>6,301</b>	<b>13,695</b>	<b>73,920</b>	<b>95,179</b>

2013 Actual

**YORK COUNTY, PENNSYLVANIA**  
**Property Insurance**  
**Department Cost Allocation Summary - Total Costs**

<u>User Department</u>	<u>Total</u>	<u>Admin Center</u>	<u>Annex Building</u>	<u>Human Services Center</u>	<u>Judicial Center</u>	<u>Other Property</u>
Total	206,208	17,113	6,301	13,695	73,920	95,179

**YORK COUNTY, PENNSYLVANIA  
Property Insurance  
Detail Allocation of  
Admin Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,792	3.939%	672		672	2	674
Information Services	7,880	11.118%	1,898		1,898	5	1,903
Commissioners	4,320	6.095%	1,040		1,040	3	1,043
Solicitor	770	1.086%	185		185	-	185
Purchasing	2,365	3.337%	570		570	1	571
Controller	4,627	6.528%	1,114		1,114	3	1,117
Treasurer	3,098	4.371%	746		746	2	748
Human Resources	3,999	5.642%	963		963	2	965
Voter Registration	4,234	5.974%	1,020		1,020	3	1,023
Tax Assessment	9,270	13.079%	2,233		2,233	5	2,238
Recorder of Deeds	5,980	8.437%	1,440		1,440	4	1,444
Planning	18,203	25.683%	4,384		4,384	11	4,395
Other	3,337	4.708%	806		806	1	807
<hr/>							
Subtotal	70,875	99.997%	17,071	-	17,071	42	17,113
Second Allocation Total	70,875						
<hr/>							
Total	70,875	100.000%	17,071	-	17,071	42	17,113

(A) Alloc Basis: Net Usable Square Footage Occupied - Courthouse

Source: Maintenance Dept

**YORK COUNTY, PENNSYLVANIA  
Property Insurance  
Detail Allocation of  
Annex Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Archives	2,145	6.750%	425		425	-	425
Weights & Measurers	240	0.755%	48		48	-	48
Traffic Safety	3,774	11.876%	748		748	-	748
Coroner	1,657	5.214%	329		329	-	329
District Justices	4,542	14.293%	901		901	-	901
Prison	300	0.944%	59		59	-	59
Conservation	3,116	9.806%	618		618	-	618
AG Land Pres	789	2.483%	156		156	-	156
Coop Extension	7,630	24.010%	1,513		1,513	-	1,513
E-911	2,663	8.380%	528		528	-	528
Other	4,922	15.489%	976		976	-	976
<b>Subtotal</b>	<b>31,778</b>	<b>100.000%</b>	<b>6,301</b>	<b>-</b>	<b>6,301</b>	<b>-</b>	<b>6,301</b>
<b>Second Allocation Total</b>	<b>31,778</b>						
<b>Total</b>	<b>31,778</b>	<b>100.000%</b>	<b>6,301</b>	<b>-</b>	<b>6,301</b>	<b>-</b>	<b>6,301</b>

(A) Alloc Basis:

Net Usable Square Footage Occupied - Annex Bldg

Source:

Maintenance Dept

**YORK COUNTY, PENNSYLVANIA  
Property Insurance  
Detail Allocation of  
Human Services Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	570	0.698%	96		96	-	96
Veteran's Affairs	3,700	4.530%	620		620	-	620
Adult Probation	1,100	1.347%	184		184	-	184
Human Services MLR	2,000	2.449%	335		335	-	335
Children & Youth MLR	29,500	36.121%	4,947		4,947	-	4,947
Aging MLR	16,600	20.326%	2,784		2,784	-	2,784
MH/IDD MLR	21,050	25.774%	3,530		3,530	-	3,530
Health Choices MLR	2,200	2.694%	369		369	-	369
Drug & Alcohol MLR	4,200	5.143%	704		704	-	704
Human Services FGDM	750	0.918%	126		126	-	126
Other	-	0.000%	-		-	-	-
<hr/>							
Subtotal	81,670	99.999%	13,695	-	13,695	-	13,695
Second Allocation Total	81,670						
<hr/>							
Total	81,670	100.000%	13,695	-	13,695	-	13,695

(A) Alloc Basis: Net Usable Square Footage Occupied - Human Services

Source: Maintenance Dept

**YORK COUNTY, PENNSYLVANIA  
Property Insurance  
Detail Allocation of  
Judicial Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	274		274	-	274
Register of Wills	8,000	3.850%	2,846		2,846	-	2,846
Sheriff	20,000	9.626%	7,116		7,116	-	7,116
Prothonotary	8,000	3.850%	2,846		2,846	-	2,846
Clerk Courts	12,000	5.776%	4,270		4,270	-	4,270
Public Defender	6,000	2.888%	2,135		2,135	-	2,135
District Attorney	20,000	9.626%	7,116		7,116	-	7,116
Courts	100,648	48.442%	35,808		35,808	-	35,808
Divorce Masters	2,352	1.132%	837		837	-	837
Juvenile Probation	6,000	2.888%	2,135		2,135	-	2,135
Adult Probation	8,000	3.850%	2,846		2,846	-	2,846
Domestic Relations MLR	16,000	7.701%	5,693		5,693	-	5,693
Other		0.001%	(2)		(2)	-	(2)
<hr/>							
Subtotal	207,768	100.000%	73,920	-	73,920	-	73,920
Second Allocation Total	207,768						
<hr/>							
Total	207,768	100.000%	73,920	-	73,920	-	73,920

(A) Alloc Basis: Net Usable Square Footage Occupied - Judicial Center

Source: Maintenance Dept

**YORK COUNTY, PENNSYLVANIA**  
**Property Insurance**  
**Detail Allocation of**  
**Other Property**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	227	0.238%	227		227	-	227
Archives	2,027	2.130%	2,027		2,027	-	2,027
Fleet Management	1,472	1.547%	1,472		1,472	-	1,472
Voter Registration	1,108	1.164%	1,108		1,108	-	1,108
District Justices	5,030	5.285%	5,030		5,030	-	5,030
Youth Development Ctr	2,138	2.246%	2,138		2,138	-	2,138
Prison	72,224	75.882%	72,224		72,224	-	72,224
Parks	5,323	5.593%	5,323		5,323	-	5,323
Children & Youth MLR	-	0.000%	-		-	-	-
E-911	3,929	4.128%	3,929		3,929	-	3,929
MH/IDD MLR	87	0.091%	87		87	-	87
Other	1,614	1.697%	1,614		1,614	-	1,614
<b>Subtotal</b>	<b>95,179</b>	<b>100.001%</b>	<b>95,179</b>	<b>-</b>	<b>95,179</b>	<b>-</b>	<b>95,179</b>
<b>Second Allocation Total</b>	<b>95,179</b>						
<b>Total</b>	<b>95,179</b>	<b>100.000%</b>	<b>95,179</b>	<b>-</b>	<b>95,179</b>	<b>-</b>	<b>95,179</b>

(A) Alloc Basis: Applicable Premiums by Department

Source: Insurance Policy & Stated Values

**York County, Pennsylvania  
Retirement Administration**

All Retirement fund administrative, actuarial and advisory fees were allocated to departments based on the number of full time employees in each department.

Ref: OMB Circular A-87, Attachment B, Section 11d

**YORK COUNTY, PENNSYLVANIA  
Retirement Administration  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	785,233		785,233	785,233
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	-	-	-	
Employee Benefits	31,275	3	31,278	
Liability Insurance	557	-	557	
Property Insurance	-	-	-	
Retirement Administration		1,021	1,021	
County Maintenance		-	-	
Human Services Center		-	-	
County Annex		-	-	
Information Services		-	-	
Commissioners		188	188	
Solicitor		-	-	
Purchasing		-	-	
Controller		592	592	
Treasurer		-	-	
Human Resources		1,867	1,867	
Payroll Office		920	920	
Central Telephone		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>31,832</u>	<u>4,591</u>	<u>36,423</u>	<u>36,423</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
Reclassified Fees	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>817,065</u></u>	<u><u>4,591</u></u>	<u><u>821,656</u></u>	<u><u>821,656</u></u>

**YORK COUNTY, PENNSYLVANIA  
Retirement Administration  
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Administration	
<u>Wages and Benefits</u>				
Salaries and Wages	45,865		45,865	
<u>Other Expenses and Cost</u>				
Professional Services	693,662		693,662	
Contracted Services	5,060		5,060	
Admin Fees	40,406		40,406	
Office Supplies	22		22	
Computer Forms	218		218	
<hr/>				
Departmental Expenditures	785,233	-	785,233	-
<u>Cost Adjustments</u>				
Deductions	-	-		
<u>Departmental Cost Adjustments</u>				
Reclassified Fees	-	-		
<hr/>				
Functional Cost	785,233	-	785,233	-
<u>Additions: 1st</u>				
Central Service Centers	31,832	31,832		
REALLOCATE ADMIN		(31,832)	31,832	-
<hr/>				
Allocable Costs	817,065	-	817,065	-
Unallocated	-			
1st Allocation	817,065	-	817,065	-
<hr/>				
<u>Additions: 2nd</u>				
Central Service Centers	4,591	4,591		
REALLOCATE ADMIN		(4,591)	4,591	-
<hr/>				
Allocable Costs	4,591	-	4,591	-
Unallocated	-			
2nd Allocation	4,591	-	4,591	-
<hr/>				
Total Allocated	821,656	-	821,656	-

**YORK COUNTY, PENNSYLVANIA**  
**Retirement Administration**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Administration	
Retirement Administration	1,021	1,021	-
County Maintenance	9,581	9,581	-
Human Services Center	3,081	3,081	-
County Annex	2,399	2,399	-
Information Services	6,162	6,162	-
Commissioners	2,054	2,054	-
Solicitor	682	682	-
Purchasing	1,027	1,027	-
Controller	3,763	3,763	-
Treasurer	2,054	2,054	-
Human Resources	3,418	3,418	-
Payroll Office	1,027	1,027	-
Archives	2,399	2,399	-
Human Services	3,418	3,418	-
Voter Registration	1,709	1,709	-
Tax Assessment	7,871	7,871	-
Weights & Measurers	345	345	-
Recorder of Deeds	3,081	3,081	-
Traffic Safety	1,027	1,027	-
Veteran's Affairs	1,709	1,709	-
Register of Wills	2,736	2,736	-
Sheriff	35,931	35,931	-
Coroner	1,372	1,372	-
Prothonotary	8,217	8,217	-
Clerk Courts	13,007	13,007	-
Public Defender	12,317	12,317	-
District Attorney	31,823	31,823	-
Courts	22,932	22,932	-
District Justices	29,087	29,087	-
Divorce Masters	1,372	1,372	-
Juvenile Probation	19,851	19,851	-
Adult Probation	35,249	35,249	-
Youth Development Ctr	12,662	12,662	-
Prison	163,239	163,239	-
Public Safety	345	345	-
EMA	2,054	2,054	-
Parks	8,899	8,899	-
Conservation	5,136	5,136	-
AG Land Pres	1,027	1,027	-

**YORK COUNTY, PENNSYLVANIA  
Retirement Administration  
Department Cost Allocation Summary - Total Costs**

User Department	Total	Administration	
Coop Extension	3,081	3,081	-
Pleasant Acres	167,685	167,685	-
Children & Youth	48,938	48,938	-
E-911	38,667	38,667	-
E-911 Maintenance	1,372	1,372	-
Agency on Aging	22,932	22,932	-
MH/IDD	44,148	44,148	-
Health Choices	2,054	2,054	-
Domestic Relations	22,932	22,932	-
Drug & Alcohol	3,081	3,081	-
Other	(35)	(35)	-
<hr/>			
Subtotal	821,656	821,656	-
<hr/>			
Total	821,656	821,656	-

**YORK COUNTY, PENNSYLVANIA**  
**Retirement Administration**  
**Detail Allocation of**  
**Administration**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	3.00	0.125%	1,021		1,021		1,021
County Maintenance	28.00	1.166%	9,527		9,527	54	9,581
Human Services Center	9.00	0.375%	3,064		3,064	17	3,081
County Annex	7.00	0.292%	2,386		2,386	13	2,399
Information Services	18.00	0.750%	6,128		6,128	34	6,162
Commissioners	6.00	0.250%	2,043		2,043	11	2,054
Solicitor	2.00	0.083%	678		678	4	682
Purchasing	3.00	0.125%	1,021		1,021	6	1,027
Controller	11.00	0.458%	3,742		3,742	21	3,763
Treasurer	6.00	0.250%	2,043		2,043	11	2,054
Human Resources	10.00	0.416%	3,399		3,399	19	3,418
Payroll Office	3.00	0.125%	1,021		1,021	6	1,027
Archives	7.00	0.292%	2,386		2,386	13	2,399
Human Services	10.00	0.416%	3,399		3,399	19	3,418
Fleet Management	4.00	0.167%	1,364		1,364	8	1,372
Voter Registration	5.00	0.208%	1,699		1,699	10	1,709
Tax Assessment	23.00	0.958%	7,827		7,827	44	7,871
Weights & Measurers	1.00	0.042%	343		343	2	345
Recorder of Deeds	9.00	0.375%	3,064		3,064	17	3,081
Traffic Safety	3.00	0.125%	1,021		1,021	6	1,027
Veteran's Affairs	5.00	0.208%	1,699		1,699	10	1,709
Register of Wills	8.00	0.333%	2,721		2,721	15	2,736
Sheriff	105.00	4.373%	35,730		35,730	201	35,931
Coroner	4.00	0.167%	1,364		1,364	8	1,372
Prothonotary	24.00	1.000%	8,171		8,171	46	8,217
Clerk Courts	38.00	1.583%	12,934		12,934	73	13,007
Public Defender	36.00	1.499%	12,248		12,248	69	12,317
District Attorney	93.00	3.873%	31,645		31,645	178	31,823
Courts	67.00	2.791%	22,804		22,804	128	22,932
District Justices	85.00	3.540%	28,924		28,924	163	29,087
Divorce Masters	4.00	0.167%	1,364		1,364	8	1,372
Juvenile Probation	58.00	2.416%	19,740		19,740	111	19,851
Adult Probation	103.00	4.290%	35,052		35,052	197	35,249
Youth Development Ctr	37.00	1.541%	12,591		12,591	71	12,662
Prison	477.00	19.867%	162,326		162,326	913	163,239
Public Safety	1.00	0.042%	343		343	2	345
EMA	6.00	0.250%	2,043		2,043	11	2,054
Parks	26.00	1.083%	8,849		8,849	50	8,899
Conservation	15.00	0.625%	5,107		5,107	29	5,136

**YORK COUNTY, PENNSYLVANIA  
Retirement Administration  
Detail Allocation of  
Administration**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	3.00	0.125%	1,021		1,021	6	1,027
Coop Extension	9.00	0.375%	3,064		3,064	17	3,081
Pleasant Acres	490.00	20.408%	166,747		166,747	938	167,685
Children & Youth	143.00	5.956%	48,664		48,664	274	48,938
E-911	113.00	4.706%	38,451		38,451	216	38,667
E-911 Maintenance	4.00	0.167%	1,364		1,364	8	1,372
Agency on Aging	67.00	2.791%	22,804		22,804	128	22,932
MH/IDD	129.00	5.373%	43,901		43,901	247	44,148
Health Choices	6.00	0.250%	2,043		2,043	11	2,054
Domestic Relations	67.00	2.791%	22,804		22,804	128	22,932
Public Relations	1.00	0.042%	343		343	2	345
Drug & Alcohol	9.00	0.375%	3,064		3,064	17	3,081
Other		0.000%	(36)		(36)	1	(35)
<b>Subtotal</b>	<b>2,401</b>	<b>100.000%</b>	<b>817,065</b>	<b>-</b>	<b>817,065</b>	<b>4,591</b>	<b>821,656</b>
<b>Second Allocation Total</b>	<b>2,398</b>						
<b>Total</b>	<b>2,401</b>	<b>100.000%</b>	<b>817,065</b>	<b>-</b>	<b>817,065</b>	<b>4,591</b>	<b>821,656</b>

(A) Alloc Basis:

Full-Time Employees By Dept

Source:

Payroll Statistics

**York County, Pennsylvania  
County Maintenance Department**

The County Maintenance department is responsible for janitorial and building upkeep services provided to the Administration Center, Judicial Center, Emergency Service Center and Archives Building. The Supervision of Maintenance is now charged to the Department of Facilities Management and will be included in this section of the plan . Costs will be allocated based on total net square footage per building. Maintenance department Courthouse costs have been allocated to each building based on the number of months the buildings were occupied by each department.

Staff salaries and other maintenance cost incurred by the Courthouses have been allocated to each department based on net square footage occupied by the department.

Contracted security services paid out of the Sheriff's budget have been allocated based on the hours billed to the Judicial Center and the Administration Center.

Ref: OMB Circular A-87, Attachment B, Section 11

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
County Maintenance  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	2,193,831		2,193,831	2,193,831
Deductions			-	
Capital Outlay	<u>(15,072)</u>		<u>(15,072)</u>	
Total Deductions	(15,072)	-	(15,072)	(15,072)
Allocated Additions				
Building Use	37,676	-	37,676	
Equipment Use	20,635	-	20,635	
Employee Benefits	439,930	59	439,989	
Liability Insurance	3,547	-	3,547	
Property Insurance	995	2	997	
Retirement Administration	9,527	54	9,581	
County Maintenance		158,815	158,815	
Human Services Center		5,035	5,035	
Information Services		7,982	7,982	
Commissioners		1,781	1,781	
Solicitor		7,365	7,365	
Purchasing		10,798	10,798	
Controller		10,575	10,575	
Treasurer		-	-	
Human Resources		14,641	14,641	
Payroll Office		4,813	4,813	
Central Telephone		815	815	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>512,310</u>	<u>222,735</u>	<u>735,045</u>	<u>735,045</u>
Departmental Cost Adjustments				
Security Services	<u>26,929</u>		<u>26,929</u>	
Total Departmental Cost Adjustments	<u>26,929</u>	-	<u>26,929</u>	<u>26,929</u>
Total to be Allocated	<u><u>2,717,998</u></u>	<u><u>222,735</u></u>	<u><u>2,940,733</u></u>	<u><u>2,940,733</u></u>

**YORK COUNTY, PENNSYLVANIA  
County Maintenance  
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Departmental Administration	Admin Center	Judicial Center	Archives Building
<u>Wages and Benefits</u>						
Salaries and Wages	718,890	39,826	27,537	159,412	481,571	10,544
<u>Other Expenses and Cost</u>						
Telephone	5,979		5,979		-	
Fuel	129,993			29,570	95,641	4,782
Utilities	737,152			176,201	533,314	27,637
Elevator Maint	2,381			765	1,516	100
Vehicle Expenses	11,559		11,559			
Contract Services	401,247		110,710	82,105	194,438	13,994
Maint and Repairs	99,959		-	11,325	82,313	6,321
Office Supplies	1,006		928	78		
Maint Supplies	20,048			4,450	15,258	340
Janitorial	48,141			9,451	38,467	223
Advertising	676		676			
Equipment Rental	-					
Printing	-					
Travel	137		137	-	-	
Tools & Equipment	1,231		686	171	374	-
Office Equipment	210			-	210	
Assoc Dues & Exps	-		-			
Professional Services	150		150	-		
Postage	-					
Capital Outlay	15,072					15,072
Departmental Expenditures	2,193,831	39,826	158,362	473,528	1,443,102	79,013
<u>Cost Adjustments</u>						
Deductions	(15,072)					(15,072)
Departmental Cost Adjustments						

**YORK COUNTY, PENNSYLVANIA  
County Maintenance  
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Departmental Administration	Admin Center	Judicial Center	Archives Building
Security Services	-				26,929	
Functional Cost	2,205,688	39,826	158,362	473,528	1,470,031	63,941
Additions: 1st Central Service Centers	512,310	512,310				
REALLOCATE ADMIN		(552,136)	40,594	121,379	369,910	20,253
Allocable Costs	2,717,998	-	198,956	594,907	1,839,941	84,194
Unallocated	-					
1st Allocation	2,717,998	-	198,956	594,907	1,839,941	84,194
Additions: 2nd Central Service Centers	222,735	222,735				
REALLOCATE ADMIN		(222,735)	21,088	48,965	149,224	3,458
Allocable Costs	222,735	-	21,088	48,965	149,224	3,458
Unallocated	-					
2nd Allocation	222,735	-	21,088	48,965	149,224	3,458
Total Allocated	2,940,733	-	220,044	643,872	1,989,165	87,652

**YORK COUNTY, PENNSYLVANIA  
County Maintenance  
Department Cost Allocation Summary - Total Costs**

User Department	Total					
County Maintenance	158,815	135,382	23,433	-	-	-
Human Services Center	52,842	52,842	-	-	-	-
County Annex	20,560	20,560	-	-	-	-
Information Services	79,169	-	71,809	7,360	-	-
Commissioners	39,367	-	39,367	-	-	-
Solicitor	7,015	-	7,015	-	-	-
Purchasing	21,553	-	21,553	-	-	-
Controller	42,164	-	42,164	-	-	-
Treasurer	28,231	-	28,231	-	-	-
Human Resources	36,441	-	36,441	-	-	-
Archives	98,910	11,258	-	-	-	87,652
Voter Registration	38,585	-	38,585	-	-	-
Tax Assessment	84,475	-	84,475	-	-	-
Recorder of Deeds	54,493	-	54,493	-	-	-
Register of Wills	76,584	-	-	76,584	-	-
Sheriff	191,477	-	-	191,477	-	-
Prothonotary	76,584	-	-	76,584	-	-
Clerk Courts	114,894	-	-	114,894	-	-
Public Defender	57,446	-	-	57,446	-	-
District Attorney	191,477	-	-	191,477	-	-
Courts	963,592	-	-	963,592	-	-
Divorce Masters	22,517	-	-	22,517	-	-
Juvenile Probation	57,446	-	-	57,446	-	-
Adult Probation	76,584	-	-	76,584	-	-
Planning	165,882	-	165,882	-	-	-
Domestic Relations MLR	153,186	-	-	153,186	-	-
Other	30,444	2	30,424	18	-	(0)
<b>Subtotal</b>	<b>2,940,733</b>	<b>220,044</b>	<b>643,872</b>	<b>1,989,165</b>	<b>-</b>	<b>87,652</b>
<b>Total</b>	<b>2,940,733</b>	<b>220,044</b>	<b>643,872</b>	<b>1,989,165</b>	<b>-</b>	<b>87,652</b>

**YORK COUNTY, PENNSYLVANIA  
County Maintenance  
Detail Allocation of  
Departmental Administration**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	278,643	68.046%	135,382		135,382		135,382
Human Services Center	81,670	19.944%	39,680		39,680	13,162	52,842
County Annex	31,778	7.760%	15,439		15,439	5,121	20,560
Archives	17,400	4.249%	8,454		8,454	2,804	11,258
Other		0.000%	1		1	1	2
<hr/>							
Subtotal	409,491	100.000%	198,956	-	198,956	21,088	220,044
Second Allocation Total	130,848						
<hr/>							
Total	409,491	100.000%	198,956	-	198,956	21,088	220,044

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Director of Maintenance

**YORK COUNTY, PENNSYLVANIA**  
**County Maintenance**  
**Detail Allocation of**  
**Admin Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,792	3.939%	23,433		23,433		23,433
Information Services	7,880	11.118%	66,142		66,142	5,667	71,809
Commissioners	4,320	6.095%	36,260		36,260	3,107	39,367
Solicitor	770	1.086%	6,461		6,461	554	7,015
Purchasing	2,365	3.337%	19,852		19,852	1,701	21,553
Controller	4,627	6.528%	38,836		38,836	3,328	42,164
Treasurer	3,098	4.371%	26,003		26,003	2,228	28,231
Human Resources	3,999	5.642%	33,565		33,565	2,876	36,441
Voter Registration	4,234	5.974%	35,540		35,540	3,045	38,585
Tax Assessment	9,270	13.079%	77,808		77,808	6,667	84,475
Recorder of Deeds	5,980	8.437%	50,192		50,192	4,301	54,493
Planning	18,203	25.683%	152,790		152,790	13,092	165,882
Other	3,337	4.708%	28,025		28,025	2,399	30,424
Subtotal	70,875	100.000%	594,907	-	594,907	48,965	643,872
Second Allocation Total	68,083						
Total	70,875	100.000%	594,907	-	594,907	48,965	643,872

(A) Alloc basis: Net Usable Square Footage Occupied - Courthouse

Source: Maintenance Department

**YORK COUNTY, PENNSYLVANIA**  
**County Maintenance**  
**Detail Allocation of**  
**Judicial Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	6,808		6,808	552	7,360
Register of Wills	8,000	3.850%	70,838		70,838	5,746	76,584
Sheriff	20,000	9.626%	177,113		177,113	14,364	191,477
Prothonotary	8,000	3.850%	70,838		70,838	5,746	76,584
Clerk Courts	12,000	5.776%	106,275		106,275	8,619	114,894
Public Defender	6,000	2.888%	53,137		53,137	4,309	57,446
District Attorney	20,000	9.626%	177,113		177,113	14,364	191,477
Courts	100,648	48.442%	891,304		891,304	72,288	963,592
Divorce Masters	2,352	1.132%	20,828		20,828	1,689	22,517
Juvenile Probation	6,000	2.888%	53,137		53,137	4,309	57,446
Adult Probation	8,000	3.850%	70,838		70,838	5,746	76,584
Domestic Relations MLR	16,000	7.701%	141,694		141,694	11,492	153,186
Other		0.000%	18		18	-	18
<b>Subtotal</b>	<b>207,768</b>	<b>100.000%</b>	<b>1,839,941</b>	<b>-</b>	<b>1,839,941</b>	<b>149,224</b>	<b>1,989,165</b>
<b>Second Allocation Total</b>	<b>207,768</b>						
<b>Total</b>	<b>207,768</b>	<b>100.000%</b>	<b>1,839,941</b>	<b>-</b>	<b>1,839,941</b>	<b>149,224</b>	<b>1,989,165</b>

(A) Alloc basis: Net Usable Square Footage Occupied - Judicial Center

Source: Maintenance Department

**YORK COUNTY, PENNSYLVANIA  
County Maintenance  
Detail Allocation of  
Archives Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Archives	100	100.000%	84,194		84,194	3,458	87,652
Other		0.000%	(0)		(0)	-	(0)
<hr/>							
Subtotal	100	100.000%	84,194	-	84,194	3,458	87,652
Second Allocation Total	100						
<hr/>							
Total	100	100.000%	84,194	-	84,194	3,458	87,652

(A) Alloc basis: Direct Allocation

**York County, Pennsylvania  
Human Services Center Maintenance**

The Human Services Center Maintenance department is responsible for janitorial and building upkeep for the Human Services Center.

Staff salaries and other maintenance cost incurred by the Human Services Center have been allocated to departments based on the net usable square footage occupied by each department.

Contracted security services paid out of the Sheriff's budget are allocated to the Government Center cost center for further allocation.

Ref: OMB Circular A-87, Attachment B, Section 10 and 28

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Human Services Center  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	464,991		464,991	464,991
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	5,833	-	5,833	
Employee Benefits	179,876	23	179,899	
Liability Insurance	1,135	-	1,135	
Property Insurance	-	-	-	
Retirement Administration	3,064	17	3,081	
County Maintenance	39,680	13,162	52,842	
Human Services Center		-	-	
County Annex		-	-	
Information Services		478	478	
Commissioners		655	655	
Solicitor		-	-	
Purchasing		3,338	3,338	
Controller		4,200	4,200	
Treasurer		-	-	
Human Resources		4,692	4,692	
Payroll Office		1,547	1,547	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		2,076	2,076	
Total Allocated Additions	<u>229,588</u>	<u>30,188</u>	<u>259,776</u>	<u>259,776</u>
Departmental Cost Adjustments				
Security Services	26,933		26,933	
	-		-	
Total Departmental Cost Adjustments	<u>26,933</u>	<u>-</u>	<u>26,933</u>	<u>26,933</u>
Total to be Allocated	<u><u>721,512</u></u>	<u><u>30,188</u></u>	<u><u>751,700</u></u>	<u><u>751,700</u></u>

**YORK COUNTY, PENNSYLVANIA  
Human Services Center  
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Human Services Center	Other
<u>Wages and Benefits</u>				
Salaries and Wages	231,626		231,626	
<u>Other Expenses and Cost</u>				
Telephone	-			
Fuel	10,610		10,610	
Office Supplies	299		299	
Utilities	135,571		135,571	
Elevator Maint	576		576	
Vehicle Expenses	-		-	
Contract Services	42,606		42,606	
Maintenance and Repairs	15,439		15,439	
Janitorial	17,877		17,877	
Maint & Repairs	-		-	
Materials and Supplies	-			
Maintenance Supplies	9,892		9,892	
Tools & Equipment	495		495	
Uniform Allowance	-			
Capital Outlay	-			
Departmental Expenditures	464,991	-	464,991	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Services	26,933		26,933	
Functional Cost	491,924	-	491,924	-

**YORK COUNTY, PENNSYLVANIA  
Human Services Center  
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Human Services Center	Other
Additions: 1st Central Service Centers	229,588	229,588		
REALLOCATE ADMIN		(229,588)	229,588	-
Allocable Costs Unallocated	721,512	-	721,512	-
1st Allocation	-			
	721,512	-	721,512	-
Additions: 2nd Central Service Centers	30,188	30,188		
REALLOCATE ADMIN		(30,188)	30,188	-
Allocable Costs Unallocated	30,188	-	30,188	-
2nd Allocation	-			
	30,188	-	30,188	-
Total Allocated	751,700	-	751,700	-

**YORK COUNTY, PENNSYLVANIA  
Human Services Center  
Department Cost Allocation Summary - Total Costs**

User Department	Total		
County Maintenance	5,035	5,035	-
Veteran's Affairs	34,064	34,064	-
Human Services MLR	18,413	18,413	-
Children & Youth MLR	271,598	271,598	-
Aging MLR	152,831	152,831	-
MH/IDD MLR	193,801	193,801	-
Other	4	4	-
Subtotal	751,700	751,700	-
Total	751,700	751,700	-

**YORK COUNTY, PENNSYLVANIA  
Human Services Center  
Detail Allocation of  
Human Services Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	570	0.698%	5,035		5,035		5,035
Veteran's Affairs	3,700	4.530%	32,687		32,687	1,377	34,064
Adult Probation	1,100	1.347%	9,718		9,718	409	10,127
Human Services MLR	2,000	2.449%	17,669		17,669	744	18,413
Children & Youth MLR	29,500	36.121%	260,617		260,617	10,981	271,598
Aging MLR	16,600	20.326%	146,652		146,652	6,179	152,831
MH/IDD MLR	21,050	25.775%	185,966		185,966	7,835	193,801
Health Choices MLR	2,200	2.694%	19,436		19,436	819	20,255
Drug & Alcohol MLR	4,200	5.143%	37,104		37,104	1,563	38,667
Human Services FGDM	750	0.918%	6,626		6,626	279	6,905
Other	-	0.000%	2		2	2	4
<hr/>							
Subtotal	81,670	100.000%	721,512	-	721,512	30,188	751,700
Second Allocation Total	81,100						
<hr/>							
Total	81,670	100.000%	721,512	-	721,512	30,188	751,700

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Maintenance Department

**York County, Pennsylvania  
County Annex Maintenance**

The County Annex Maintenance department is responsible for custodial and building upkeep for the County Annex Building. Staff salaries and other maintenance costs incurred by the Annex Building have been allocated to departments based on net square footage occupied by each department.

Ref: OMB Circular A-87, Attachment B, Section 28

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
County Annex  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	317,983		317,983	317,983
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	4,931	-	4,931	
Employee Benefits	116,103	15	116,118	
Liability Insurance	881	-	881	
Property Insurance	-	-	-	
Retirement Administration	2,386	13	2,399	
County Maintenance	15,439	5,121	20,560	
Human Services Center	-	-	-	
County Annex		-	-	
Information Services		-	-	
Commissioners		417	417	
Purchasing		1,713	1,713	
Controller		2,365	2,365	
Treasurer		-	-	
Human Resources		3,576	3,576	
Payroll Office		1,203	1,203	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		1,038	1,038	
Total Allocated Additions	<u>139,740</u>	<u>15,461</u>	<u>155,201</u>	<u>155,201</u>
Departmental Cost Adjustments				
Security Expense	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>457,723</u></u>	<u><u>15,461</u></u>	<u><u>473,184</u></u>	<u><u>473,184</u></u>

**YORK COUNTY, PENNSYLVANIA**  
**County Annex**  
**Schedule of Costs to be Allocated by Function**

	Total	General And Administration	County Annex
<u>Wages and Benefits</u>			
Salaries & Wages	175,174		175,174
	-		
<u>Other Expenses and Cost</u>			
Fuel	17,166		17,166
Janitorial Supplies	6,270		6,270
Utilities	59,399		59,399
Uniforms	-		-
Professional Services	-		-
Tools and Equipment	220		220
Elevator Insp and Repairs	239		239
Office and Maintenance Supplies	3,895		3,895
Contract Services	14,414		14,414
Maintenance & Repairs	41,206		41,206
Departmental Expenditures	317,983	-	317,983
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Security Expense	-		
	-		
	-		
	-		
Functional Cost	317,983	-	317,983
Additions: 1st			
Central Service Centers	139,740	139,740	
REALLOCATE ADMIN		(139,740)	139,740
Allocable Costs	457,723	-	457,723
Unallocated	-		
1st Allocation	457,723	-	457,723
Additions: 2nd			
Central Service Centers	15,461	15,461	
REALLOCATE ADMIN		(15,461)	15,461
Allocable Costs	15,461	-	15,461
Unallocated	-		
2nd Allocation	15,461	-	15,461
Total Allocated	473,184	-	473,184

**YORK COUNTY, PENNSYLVANIA**  
**County Annex**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	County Annex
Archives	31,940	31,940
Weights & Measurers	3,573	3,573
Traffic Safety	56,195	56,195
Coroner	24,672	24,672
District Justices	67,632	67,632
Prison	4,467	4,467
Conservation	46,400	46,400
AG Land Pres	11,749	11,749
Coop Extension	113,611	113,611
E-911	39,653	39,653
Other	73,292	73,292
Subtotal	473,184	473,184
Total	473,184	473,184

**YORK COUNTY, PENNSYLVANIA**  
**County Annex**  
**Detail Allocation of**  
**County Annex**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Archives	2,145	6.750%	30,896		30,896	1,044	31,940
Weights & Measurers	240	0.755%	3,456		3,456	117	3,573
Traffic Safety	3,774	11.876%	54,359		54,359	1,836	56,195
Coroner	1,657	5.214%	23,866		23,866	806	24,672
District Justices	4,542	14.293%	65,422		65,422	2,210	67,632
Prison	300	0.944%	4,321		4,321	146	4,467
Conservation	3,116	9.806%	44,884		44,884	1,516	46,400
AG Land Pres	789	2.483%	11,365		11,365	384	11,749
Coop Extension	7,630	24.010%	109,899		109,899	3,712	113,611
E-911	2,663	8.380%	38,357		38,357	1,296	39,653
Other	4,922	15.489%	70,898		70,898	2,394	73,292
Subtotal	31,778	100.000%	457,723	-	457,723	15,461	473,184
Second Allocation Total	31,778						
Total	31,778	100.000%	457,723	-	457,723	15,461	473,184

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**York County, Pennsylvania  
Information Services**

The Information Services department is responsible for designing, preparing, and operating various programs for the County. These programs include financial reports, payroll budgets, investment programs, voter registration, and system programming for all other County departments.

Costs associated with computer operations functions are allocated to departments based on computer usage hours for each department. The hours are monitored through the Information Services department by cost distribution and usage reports.

Costs associated with programming and technical support services are allocated based on the amount of IS department hours used by each department.

Costs associated with the help desk are allocated based on the number of devices in use by each department.

Ref: OMB Circular A-87, Attachment B, Section 6

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Information Services  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,654,787		1,654,787	1,654,787
Deductions			-	
Capital Outlay	(162,288)		(162,288)	
			-	
Total Deductions	(162,288)	-	(162,288)	(162,288)
Allocated Additions				
Building Use	106,054	-	106,054	
Equipment Use	102,595	-	102,595	
Employee Benefits	384,482	50	384,532	
Liability Insurance	2,667	-	2,667	
Property Insurance	2,172	5	2,177	
Retirement Administration	6,128	34	6,162	
	-	-	-	
Information Services		320,087	320,087	
Commissioners		667	667	
Solicitor		7,365	7,365	
Purchasing		1,476	1,476	
Controller		2,085	2,085	
Treasurer		292	292	
Human Resources		7,030	7,030	
Payroll Office		3,094	3,094	
Central Telephone		836	836	
		-	-	
Archives		63	63	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>677,048</u>	<u>349,303</u>	<u>1,026,351</u>	<u>1,026,351</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>2,169,547</u></u>	<u><u>349,303</u></u>	<u><u>2,518,850</u></u>	<u><u>2,518,850</u></u>

**YORK COUNTY, PENNSYLVANIA  
Information Services  
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Operations	Program/Tech	Help Desk
<u>Wages and Benefits</u>					
Salaries & Wages	900,017	180,614	29,237	659,113	31,053
<u>Other Expenses and Cost</u>					
Telephone	5,525	1,109	179	4,046	191
Training	-	-	-	-	-
Printing	-	-	-	-	-
Travel	1,228	246	40	899	42
Contract Services	534,411	107,245	17,360	391,367	18,439
Maintenance & Repairs	-	-	-	-	-
Postage	-	-	-	-	-
Advertising	-	-	-	-	-
Office Supplies	798	160	26	584	28
Computer Forms	-	-	-	-	-
Materials/Supply	-	-	-	-	-
Office Equipment	50,520	10,138	1,641	36,998	1,743
Pamphlet	-	-	-	-	-
Professional Servives	-	-	-	-	-
Capital Outlay	162,288	162,288	-	-	-
Departmental Expenditures	1,654,787	461,800	48,484	1,093,008	51,495
<u>Cost Adjustments</u>					
Deductions	(162,288)	(162,288)	-	-	-
Departmental Cost Adjustments	-	-	-	-	-
Functional Cost	1,492,499	299,512	48,484	1,093,008	51,495

**YORK COUNTY, PENNSYLVANIA  
Information Services  
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Operations	Program/Tech	Help Desk
Additions: 1st Central Service Centers	677,048	677,048			
REALLOCATE ADMIN		(976,560)	39,688	894,719	42,153
Allocable Costs Unallocated	2,169,547 -	-	88,172	1,987,727	93,648
1st Allocation	2,169,547	-	88,172	1,987,727	93,648
Additions: 2nd Central Service Centers	349,303	349,303			
REALLOCATE ADMIN		(349,303)	14,196	320,029	15,078
Allocable Costs Unallocated	349,303 -	-	14,196	320,029	15,078
2nd Allocation	349,303	-	14,196	320,029	15,078
<b>Total Allocated</b>	<b>2,518,850</b>	<b>-</b>	<b>102,368</b>	<b>2,307,756</b>	<b>108,726</b>

**YORK COUNTY, PENNSYLVANIA**  
**Information Services**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Operations	Program/Tech	Help Desk
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Employee Benefits	-	-	-	-
Liability Insurance	-	-	-	-
Property Insurance	-	-	-	-
Retirement Administration	-	-	-	-
County Maintenance	7,982	-	7,315	667
Human Services Center	478	-	278	200
County Annex	-	-	-	-
Information Services	320,087	-	311,556	8,531
Commissioners	11,800	7	11,204	589
Solicitor	125	-	47	78
Purchasing	14,198	-	13,883	315
Controller	16,663	-	15,563	1,100
Treasurer	42,885	6,111	35,438	1,336
Human Resources	89,880	2,588	86,231	1,061
Payroll Office	293,497	17,372	275,889	236
Archives	19,745	-	18,881	864
Human Services	6,730	123	5,900	707
Fleet Management	-	-	-	-
Voter Registration	16,101	1,109	13,931	1,061
Tax Assessment	153,471	20,403	130,553	2,515
Weights & Measurers	190	-	72	118
Recorder of Deeds	4,024	-	3,552	472
Traffic Safety	2,500	-	2,107	393
Veteran's Affairs	1,192	-	877	315
Register of Wills	12,602	-	11,109	1,493
Sheriff	63,632	-	59,034	4,598
Coroner	396,581	2,612	393,341	628
Prothonotary	125,209	-	122,381	2,828
Clerk Courts	168,748	21,365	144,555	2,828
Public Defender	23,672	444	20,989	2,239
District Attorney	65,584	5,273	54,417	5,894
Courts	103,312	-	95,139	8,173
District Justices	8,297	714	-	7,583

**YORK COUNTY, PENNSYLVANIA**  
**Information Services**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Operations	Program/Tech	Help Desk
Divorce Masters	2,755	-	2,440	315
Juvenile Probation	30,955	1,429	26,343	3,183
Adult Probation	88,104	2,858	79,431	5,815
Youth Development Ctr	9,905	197	8,883	825
Prison	160,906	17,200	131,761	11,945
Public Safety	497	-	497	-
EMA	-	-	-	-
Parks	9,854	123	8,552	1,179
AG Land Pres	3,353	-	2,960	393
Pleasant Acres	78,341	518	66,900	10,923
Children & Youth	76,947	1,158	67,184	8,605
E-911	-	-	-	-
SC Training Ctr	-	-	-	-
Agency on Aging	7,689	272	7,417	-
MH/IDD	66,236	-	59,321	6,915
Health Choices	157	-	-	157
Domestic Relations	5,259	492	4,570	197
Drug & Alcohol	7,796	-	6,892	904
Human Services FGDM	354	-	-	354
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	-	-	-	-
-	-	-	-	-
Other	179	0	(15)	194
<b>Subtotal</b>	<b>2,518,850</b>	<b>102,368</b>	<b>2,307,756</b>	<b>108,726</b>
<b>Total</b>	<b>2,518,850</b>	<b>102,368</b>	<b>2,307,756</b>	<b>108,726</b>

**YORK COUNTY, PENNSYLVANIA  
Information Services  
Detail Allocation of  
Operations**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Commissioners	0.03	0.0070%	6		6	1	7
Treasurer	24.80	5.9700%	5,264		5,264	847	6,111
Human Resources	10.50	2.5280%	2,229		2,229	359	2,588
Payroll Office	70.50	16.9700%	14,963		14,963	2,409	17,372
Human Services	0.50	0.1200%	106		106	17	123
Voter Registration	4.50	1.0830%	955		955	154	1,109
Tax Assessment	82.80	19.9310%	17,574		17,574	2,829	20,403
Coroner	10.60	2.5520%	2,250		2,250	362	2,612
Clerk Courts	86.70	20.8700%	18,402		18,402	2,963	21,365
Public Defender	1.80	0.4330%	382		382	62	444
District Attorney	21.40	5.1510%	4,542		4,542	731	5,273
District Justices	2.90	0.6980%	615		615	99	714
Juvenile Probation	5.80	1.3960%	1,231		1,231	198	1,429
Adult Probation	11.60	2.7920%	2,462		2,462	396	2,858
Youth Development Ctr	0.80	0.1930%	170		170	27	197
Prison	69.80	16.8020%	14,815		14,815	2,385	17,200
Parks	0.50	0.1200%	106		106	17	123
Pleasant Acres	2.10	0.5060%	446		446	72	518
Children & Youth	4.70	1.1310%	997		997	161	1,158
Agency on Aging	1.10	0.2650%	234		234	38	272
Domestic Relations	2.00	0.4810%	424		424	68	492
Other		0.0000%	(1)		(1)	1	0
<hr/>							
Subtotal	415	99.999%	88,172	-	88,172	14,196	102,368
Second Allocation Total	415						
<hr/>							
Total	415	100.000%	88,172	-	88,172	14,196	102,368
<hr/>							

(A) Alloc basis Actual Operation Support Hours By Department

Source: Information Services

**YORK COUNTY, PENNSYLVANIA**  
**Information Services**  
**Detail Allocation of**  
**Program/Tech**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	56.30	0.368%	7,315		7,315		7,315
Human Services Center	2.10	0.014%	278		278		278
Information Services	2,400.80	15.674%	311,556		311,556		311,556
Commissioners	72.40	0.473%	9,402		9,402	1,802	11,204
Solicitor	0.30	0.002%	40		40	7	47
Purchasing	89.80	0.586%	11,648		11,648	2,235	13,883
Controller	100.60	0.657%	13,059		13,059	2,504	15,563
Treasurer	229.10	1.496%	29,736		29,736	5,702	35,438
Human Resources	557.60	3.640%	72,353		72,353	13,878	86,231
Payroll Office	1,783.80	11.646%	231,491		231,491	44,398	275,889
Archives	122.10	0.797%	15,842		15,842	3,039	18,881
Human Services	38.20	0.249%	4,949		4,949	951	5,900
Voter Registration	90.10	0.588%	11,688		11,688	2,243	13,931
Tax Assessment	844.10	5.511%	109,544		109,544	21,009	130,553
Weights & Measurers	0.50	0.003%	60		60	12	72
Recorder of Deeds	22.90	0.150%	2,982		2,982	570	3,552
Traffic Safety	13.60	0.089%	1,769		1,769	338	2,107
Veteran's Affairs	5.70	0.037%	735		735	142	877
Register of Wills	71.80	0.469%	9,322		9,322	1,787	11,109
Sheriff	381.70	2.492%	49,534		49,534	9,500	59,034
Coroner	2,543.20	16.604%	330,042		330,042	63,299	393,341
Prothonotary	791.30	5.166%	102,686		102,686	19,695	122,381
Clerk Courts	934.70	6.102%	121,291		121,291	23,264	144,555
Public Defender	135.70	0.886%	17,611		17,611	3,378	20,989
District Attorney	351.90	2.297%	45,658		45,658	8,759	54,417
Courts	615.20	4.016%	79,827		79,827	15,312	95,139
Divorce Masters	15.80	0.103%	2,047		2,047	393	2,440
Juvenile Probation	170.30	1.112%	22,104		22,104	4,239	26,343
Adult Probation	513.60	3.353%	66,648		66,648	12,783	79,431
Youth Development Ctr	57.40	0.375%	7,454		7,454	1,429	8,883
Prison	851.90	5.562%	110,557		110,557	21,204	131,761
Public Safety	3.20	0.021%	417		417	80	497
Parks	55.30	0.361%	7,176		7,176	1,376	8,552
Conservation	2.40	0.016%	318		318	60	378
AG Land Pres	19.10	0.125%	2,485		2,485	475	2,960
Pleasant Acres	432.60	2.824%	56,133		56,133	10,767	66,900
Children & Youth	434.40	2.836%	56,372		56,372	10,812	67,184
Agency on Aging	48.00	0.313%	6,222		6,222	1,195	7,417
MH/IDD	383.60	2.504%	49,773		49,773	9,548	59,321

**YORK COUNTY, PENNSYLVANIA  
Information Services  
Detail Allocation of  
Program/Tech**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Drug & Alcohol	44.50	0.291%	5,784		5,784	1,108	6,892
Other		0.001%	(17)		(17)	2	(15)
<hr/>							
Subtotal	15,317	100.002%	1,987,727	-	1,987,727	320,029	2,307,756
Second Allocation Total	12,858						
<hr/>							
Total	15,317	100.000%	1,987,727	-	1,987,727	320,029	2,307,756

(A) Alloc basis                      Actual Program/Tech Support Hours By Department

Source:                                      Information Services

**YORK COUNTY, PENNSYLVANIA**  
**Information Services**  
**Detail Allocation of**  
**Help Desk**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	20	0.712%	667		667		667
Human Services Center	6	0.214%	200		200		200
Information Services	256	9.110%	8,531		8,531		8,531
Commissioners	15	0.534%	500		500	89	589
Solicitor	2	0.071%	66		66	12	78
Purchasing	8	0.285%	267		267	48	315
Controller	28	0.996%	933		933	167	1,100
Treasurer	34	1.210%	1,133		1,133	203	1,336
Human Resources	27	0.961%	900		900	161	1,061
Payroll Office	6	0.214%	200		200	36	236
Archives	22	0.783%	733		733	131	864
Human Services	18	0.641%	600		600	107	707
Voter Registration	27	0.961%	900		900	161	1,061
Tax Assessment	64	2.278%	2,133		2,133	382	2,515
Weights & Measurers	3	0.107%	100		100	18	118
Recorder of Deeds	12	0.427%	400		400	72	472
Traffic Safety	10	0.356%	333		333	60	393
Veteran's Affairs	8	0.285%	267		267	48	315
Register of Wills	38	1.352%	1,266		1,266	227	1,493
Sheriff	117	4.164%	3,900		3,900	698	4,598
Coroner	16	0.569%	533		533	95	628
Prothonotary	72	2.562%	2,399		2,399	429	2,828
Clerk Courts	72	2.562%	2,399		2,399	429	2,828
Public Defender	57	2.028%	1,899		1,899	340	2,239
District Attorney	150	5.338%	4,999		4,999	895	5,894
Courts	208	7.402%	6,932		6,932	1,241	8,173
District Justices	193	6.868%	6,432		6,432	1,151	7,583
Divorce Masters	8	0.285%	267		267	48	315
Juvenile Probation	81	2.883%	2,700		2,700	483	3,183
Adult Probation	148	5.267%	4,932		4,932	883	5,815
Youth Development Ctr	21	0.747%	700		700	125	825
Prison	304	10.819%	10,132		10,132	1,813	11,945
Parks	30	1.068%	1,000		1,000	179	1,179
AG Land Pres	10	0.356%	333		333	60	393
Pleasant Acres	278	9.893%	9,265		9,265	1,658	10,923
Children & Youth	219	7.794%	7,299		7,299	1,306	8,605
MH/IDD	176	6.263%	5,865		5,865	1,050	6,915
Health Choices	4	0.142%	133		133	24	157

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Information Services  
Detail Allocation of  
Help Desk**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	5	0.178%	167		167	30	197
Drug & Alcohol	23	0.819%	767		767	137	904
Human Services FGDM	9	0.320%	300		300	54	354
Other	5	0.178%	166		166	28	194
<hr/>							
Subtotal	2,810	100.000%	93,648	-	93,648	15,078	108,726
Second Allocation Total	2,528						
<hr/>							
Total	2,810	100.000%	93,648	-	93,648	15,078	108,726

(A) Alloc basis

Equipment Number of Devices Maintained by Department ( EX: Aging and 911 )

**York County, Pennsylvania  
Commissioner's Office**

The County Commissioner's Office is the central governing body of the County. The majority of activities that take place in the Commissioner's Office are considered General Government activities and are not allowable. However, the County Administrator and Chief Clerk, as well as various other support staff do engage in activities that are allowable. Such activities include budget preparation, countywide administration and departmental administration.

Costs associated with budget preparation are allocated to departments based on the number of total revenue and expenditure transactions of each department.

Costs associated with the administration of the County Solicitor have been directly allocated.

Costs associated with countywide administration such as personnel issues, insurance policies, employee benefits, and meetings with department supervisors, are allocated based on the number of employees in each department.

The remaining balance of duties undertaken by the Commissioner's Office are considered General Government and are not allowable.

Ref: OMB Circular A-87, Attachment B, Section 1,9,10,11 and 29

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Commissioners  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	482,521		482,521	482,521
Deductions			-	
Capital Outlay	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	50,199	-	50,199	
Equipment Use	3,379	-	3,379	
Employee Benefits	294,705	37	294,742	
Liability Insurance	1,009	-	1,009	
Property Insurance	1,040	3	1,043	
Retirement Administration	2,043	11	2,054	
	-	-	-	
	-	-	-	
Information Services	9,908	1,892	11,800	
Commissioners		2,893	2,893	
Solicitor		40,982	40,982	
Purchasing		1,831	1,831	
Controller		21,096	21,096	
Treasurer		23,514	23,514	
Human Resources		2,340	2,340	
Payroll Office		1,031	1,031	
Central Telephone		300	300	
		-	-	
Archives		3,004	3,004	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>398,543</u>	<u>102,041</u>	<u>500,584</u>	<u>500,584</u>
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>881,064</u></u>	<u><u>102,041</u></u>	<u><u>983,105</u></u>	<u><u>983,105</u></u>

**YORK COUNTY, PENNSYLVANIA  
Commissioners  
Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Budget	Co-Wide Admin	Solicitor	General Government
<u>Wages and Benefits</u>						
Salaries & Wages	445,634	35,418	44,234	31,596		334,386
<u>Other Expenses and Cost</u>						
Advertising	467					467
Postage	60	5	6	4	-	45
Telephone	2,760	219	274	196	-	2,071
Assoc Dues	16,372	1,301	1,625	1,161	-	12,285
Printing	217	17	22	15	-	163
Travel	3,535	281	351	251	-	2,653
Contracted Services	4,263	339	423	302	-	3,199
Parking	-	-	-	-	-	-
Office Equipment	4,874	387	484	346	-	3,657
Subscriptions	245	19	24	17	-	184
Equipment Rental	950	76	94	67	-	713
Office Supplies	3,095	246	307	219	-	2,322
Maintenance & Repairs	-	-	-	-	-	-
Premium & Deputation Bond	-	-	-	-	-	-
JAG Expenses	-					
Offcl Function	49					49
Capital Outlay	-					
Departmental Expenditures	482,521	38,309	47,844	34,175	-	362,193
<u>Cost Adjustments</u>						
Deductions	-	-				
<u>Departmental Cost Adjustments</u>						
	-					
	-					
Functional Cost	482,521	38,309	47,844	34,175	-	362,193

**YORK COUNTY, PENNSYLVANIA  
Commissioners  
Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Budget	Co-Wide Admin	Solicitor	General Government
Additions: 1st Central Service Centers	398,543	398,543				
REALLOCATE ADMIN		(436,852)	47,052	33,608	-	356,192
Allocable Costs	881,064	-	94,896	67,783	-	718,385
Unallocated	(718,385)					(718,385)
1st Allocation	162,679	-	94,896	67,783	-	-
Additions: 2nd Central Service Centers	102,041	102,041				
REALLOCATE ADMIN		(102,041)	11,004	7,859	-	83,178
Allocable Costs	102,041	-	11,004	7,859	-	83,178
Unallocated	(83,178)					(83,178)
2nd Allocation	18,863	-	11,004	7,859	-	-
<b>Total Allocated</b>	<b>181,542</b>	<b>-</b>	<b>105,900</b>	<b>75,642</b>	<b>-</b>	<b>-</b>

**YORK COUNTY, PENNSYLVANIA**  
**Commissioners**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Budget	Co-Wide Admin	Solicitor
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Employee Benefits	452	452	-	-
Liability Insurance	4	4	-	-
Property Insurance	4	4	-	-
Retirement Administration	188	52	136	-
County Maintenance	1,781	1,022	759	-
Human Services Center	655	411	244	-
County Annex	417	227	190	-
Information Services	667	179	488	-
Commissioners	2,893	2,730	163	-
Solicitor	157	97	60	-
Purchasing	189	98	91	-
Controller	435	101	334	-
Treasurer	1,313	1,100	213	-
Human Resources	653	350	303	-
Payroll Office	131	40	91	-
Central Telephone	144	84	60	-
Archives	1,022	809	213	-
Human Services	728	364	364	-
Fleet Management	1,321	1,200	121	-
Voter Registration	5,224	5,072	152	-
Tax Assessment	1,096	367	729	-
Weights & Measurers	42	12	30	-
Tax Collectors	745	16	729	-
Tax Claims	3,608	3,608	-	-
Recorder of Deeds	593	290	303	-
Traffic Safety	954	863	91	-
Traffic Safety MLR	-	-	-	-
Veteran's Affairs	1,521	1,369	152	-
Register of Wills	480	207	273	-
Sheriff	4,378	1,162	3,216	-
Coroner	829	708	121	-
Prothonotary	1,130	341	789	-
Clerk Courts	1,614	461	1,153	-
Public Defender	1,728	636	1,092	-
District Attorney	6,909	4,087	2,822	-
Courts	12,308	9,881	2,427	-
District Justices	9,065	6,425	2,640	-

**YORK COUNTY, PENNSYLVANIA**  
**Commissioners**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Budget	Co-Wide Admin	Solicitor
Constables	2,729	2,729	-	-
Divorce Masters	177	56	121	-
Controlled Subst	1,074	1,074	-	-
Juvenile Probation	2,395	605	1,790	-
Adult Probation	4,438	1,283	3,155	-
Youth Development Ctr	1,787	604	1,183	-
Maint Adults	43	43	-	-
Prison	19,586	4,477	15,109	-
Public Safety	61	31	30	-
EMA	310	128	182	-
Radiation Act	77	77	-	-
HazMat	231	231	-	-
Parks	3,962	2,961	1,001	-
Conservation	548	92	456	-
AG Land Pres	129	38	91	-
Planning	18	18	-	-
Coop Extension	813	540	273	-
Pleasant Acres	22,948	7,688	15,260	-
Human Services MLR	-	-	-	-
Children & Youth	19,359	15,020	4,339	-
Children & Youth MLR	-	-	-	-
E-911	6,500	3,011	3,489	-
E-911 Maintenance	121	-	121	-
Liquid Fuels	285	285	-	-
SC Training Ctr	-	-	-	-
Agency on Aging	8,666	6,603	2,063	-
Aging MLR	-	-	-	-
MH/IDD	9,762	5,848	3,914	-
MH/IDD MLR	-	-	-	-
Health Choices	702	520	182	-
Health Choices MLR	-	-	-	-
Domestic Relations	3,248	1,215	2,033	-
Domestic Relations MLR	-	-	-	-
Weatherization Liheap	586	586	-	-
CDBG	1,107	1,107	-	-
Public Relations	61	31	30	-
Retirement Fund	342	342	-	-
ARRA Weatherization	-	-	-	-
Human Services FGDM	333	333	-	-

**YORK COUNTY, PENNSYLVANIA  
Commissioners  
Department Cost Allocation Summary - Total Costs**

User Department	Total	Budget	Co-Wide Admin	Solicitor
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	86	86	-	-
Other	1,894	1,896	(2)	-
<b>Subtotal</b>	<b>181,542</b>	<b>105,900</b>	<b>75,642</b>	<b>-</b>
<b>Total</b>	<b>181,542</b>	<b>105,900</b>	<b>75,642</b>	<b>-</b>

**YORK COUNTY, PENNSYLVANIA**  
**Commissioners**  
**Detail Allocation of**  
**Budget**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	360	0.476%	452		452		452
Liability Insurance	3	0.004%	4		4		4
Property Insurance	3	0.004%	4		4		4
Retirement Administration	42	0.055%	52		52		52
County Maintenance	815	1.077%	1,022		1,022		1,022
Human Services Center	328	0.433%	411		411		411
County Annex	181	0.239%	227		227		227
Information Services	143	0.189%	179		179		179
Commissioners	2,177	2.877%	2,730		2,730		2,730
Solicitor	69	0.091%	86		86	11	97
Purchasing	70	0.092%	87		87	11	98
Controller	72	0.095%	90		90	11	101
Treasurer	782	1.033%	980		980	120	1,100
Human Resources	249	0.329%	312		312	38	350
Payroll Office	29	0.038%	36		36	4	40
Central Telephone	60	0.079%	75		75	9	84
Archives	575	0.760%	721		721	88	809
Human Services	258	0.341%	324		324	40	364
Fleet Management	852	1.126%	1,069		1,069	131	1,200
Voter Registration	3,603	4.761%	4,518		4,518	554	5,072
Tax Assessment	261	0.345%	327		327	40	367
Weights & Measurers	9	0.012%	11		11	1	12
Tax Collectors	11	0.015%	14		14	2	16
Tax Claims	2,563	3.387%	3,214		3,214	394	3,608
Recorder of Deeds	206	0.272%	258		258	32	290
Traffic Safety	613	0.810%	769		769	94	863
Veteran's Affairs	973	1.286%	1,220		1,220	149	1,369
Register of Wills	147	0.194%	184		184	23	207
Sheriff	826	1.091%	1,035		1,035	127	1,162
Coroner	503	0.665%	631		631	77	708
Prothonotary	242	0.320%	304		304	37	341
Clerk Courts	328	0.433%	411		411	50	461
Public Defender	452	0.597%	567		567	69	636
District Attorney	2,904	3.837%	3,641		3,641	446	4,087
Courts	7,020	9.276%	8,803		8,803	1,078	9,881
District Justices	4,565	6.032%	5,724		5,724	701	6,425
Constables	1,939	2.562%	2,431		2,431	298	2,729
Divorce Masters	40	0.053%	50		50	6	56
Controlled Subst	763	1.008%	957		957	117	1,074
Juvenile Probation	430	0.568%	539		539	66	605
Adult Probation	911	1.204%	1,143		1,143	140	1,283
Youth Development Ctr	429	0.567%	538		538	66	604

**YORK COUNTY, PENNSYLVANIA**  
**Commissioners**  
**Detail Allocation of**  
**Budget**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Maint Adults	30	0.040%	38		38	5	43
Prison	3,181	4.203%	3,988		3,988	489	4,477
Public Safety	22	0.029%	28		28	3	31
EMA	91	0.120%	114		114	14	128
Radiation Act	55	0.073%	69		69	8	77
HazMat	164	0.217%	206		206	25	231
Parks	2,104	2.780%	2,638		2,638	323	2,961
Conservation	65	0.086%	82		82	10	92
AG Land Pres	27	0.036%	34		34	4	38
Planning	13	0.017%	16		16	2	18
Coop Extension	384	0.507%	481		481	59	540
Pleasant Acres	5,462	7.217%	6,849		6,849	839	7,688
Children & Youth	10,672	14.101%	13,381		13,381	1,639	15,020
E-911	2,139	2.826%	2,682		2,682	329	3,011
Liquid Fuels	203	0.268%	254		254	31	285
Agency on Aging	4,691	6.198%	5,882		5,882	721	6,603
MH/IDD	4,155	5.490%	5,210		5,210	638	5,848
Health Choices	369	0.488%	463		463	57	520
Domestic Relations	863	1.140%	1,082		1,082	133	1,215
Weatherization Liheap	416	0.550%	522		522	64	586
CDBG	786	1.039%	986		986	121	1,107
Public Relations	22	0.029%	28		28	3	31
Retirement Fund	243	0.321%	305		305	37	342
Drug & Alcohol	1,075	1.420%	1,348		1,348	165	1,513
ARRA Weatherization		0.000%	-		-	-	-
Human Services FGDM	237	0.313%	297		297	36	333
Weatherization DOE	61	0.081%	77		77	9	86
		0.000%	-		-	-	-
Other	1,345	1.777%	1,686		1,686	210	1,896
Subtotal	75,681	100.000%	94,896	-	94,896	11,004	105,900
Second Allocation Total	71,629						
Total	75,681	100.000%	94,896	-	94,896	11,004	105,900

(A) Alloc basis: Number of Transactions By Department (Expense & Revenue)

Source: Expense & Revenue Audit Trail

**YORK COUNTY, PENNSYLVANIA  
Commissioners  
Detail Allocation of  
Co-Wide Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	5.00	0.200%	136		136		136
County Maintenance	28.00	1.120%	759		759		759
Human Services Center	9.00	0.360%	244		244		244
County Annex	7.00	0.280%	190		190		190
Information Services	18.00	0.720%	488		488		488
Commissioners	6.00	0.240%	163		163		163
Solicitor	2.00	0.080%	54		54	6	60
Purchasing	3.00	0.120%	81		81	10	91
Controller	11.00	0.440%	298		298	36	334
Treasurer	7.00	0.280%	190		190	23	213
Human Resources	10.00	0.400%	271		271	32	303
Payroll Office	3.00	0.120%	81		81	10	91
Central Telephone	2.00	0.080%	54		54	6	60
Archives	7.00	0.280%	190		190	23	213
Human Services	12.00	0.480%	325		325	39	364
Fleet Management	4.00	0.160%	108		108	13	121
Voter Registration	5.00	0.200%	136		136	16	152
Tax Assessment	24.00	0.960%	651		651	78	729
Weights & Measurers	1.00	0.040%	27		27	3	30
Tax Collectors	24.00	0.960%	651		651	78	729
Recorder of Deeds	10.00	0.400%	271		271	32	303
Traffic Safety	3.00	0.120%	81		81	10	91
Veteran's Affairs	5.00	0.200%	136		136	16	152
Register of Wills	9.00	0.360%	244		244	29	273
Sheriff	106.00	4.238%	2,873		2,873	343	3,216
Coroner	4.00	0.160%	108		108	13	121
Prothonotary	26.00	1.040%	705		705	84	789
Clerk Courts	38.00	1.519%	1,030		1,030	123	1,153
Public Defender	36.00	1.439%	975		975	117	1,092
District Attorney	93.00	3.719%	2,521		2,521	301	2,822
Courts	80.00	3.199%	2,168		2,168	259	2,427
District Justices	87.00	3.479%	2,358		2,358	282	2,640
Divorce Masters	4.00	0.160%	108		108	13	121
Juvenile Probation	59.00	2.359%	1,599		1,599	191	1,790
Adult Probation	104.00	4.158%	2,818		2,818	337	3,155
Youth Development Ctr	39.00	1.559%	1,057		1,057	126	1,183
Prison	498.00	19.912%	13,497		13,497	1,612	15,109
Public Safety	1.00	0.040%	27		27	3	30
EMA	6.00	0.240%	163		163	19	182

**YORK COUNTY, PENNSYLVANIA  
Commissioners  
Detail Allocation of  
Co-Wide Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Parks	33.00	1.319%	894		894	107	1,001
Conservation	15.00	0.600%	407		407	49	456
AG Land Pres	3.00	0.120%	81		81	10	91
Coop Extension	9.00	0.360%	244		244	29	273
Pleasant Acres	503.00	20.112%	13,632		13,632	1,628	15,260
Children & Youth	143.00	5.718%	3,876		3,876	463	4,339
E-911	115.00	4.598%	3,117		3,117	372	3,489
E-911 Maintenance	4.00	0.160%	108		108	13	121
Agency on Aging	68.00	2.719%	1,843		1,843	220	2,063
MH/IDD	129.00	5.158%	3,496		3,496	418	3,914
Health Choices	6.00	0.240%	163		163	19	182
Domestic Relations	67.00	2.679%	1,816		1,816	217	2,033
Public Relations	1.00	0.040%	27		27	3	30
Drug & Alcohol	9.00	0.360%	244		244	29	273
		0.000%	-		-	-	-
Other		0.000%	(1)		(1)	(1)	(2)
<hr/>							
Subtotal	2,501	100.000%	67,783	-	67,783	7,859	75,642
Second Allocation Total	2,428						
<hr/>							
Total	2,501	100.000%	67,783	-	67,783	7,859	75,642

(A) Alloc basis: Employees By Department

Source: Payroll

**York County, Pennsylvania  
Solicitor**

The Solicitor serves as legal counsel for the County, reviewing all County contracts, providing legal guidance and advice on all matters concerning the County. The Solicitor is also responsible for all suits brought by and against the County. The Solicitor and staff serve various governmental bureaus and departments.

Costs associated with the Solicitor that are allowable are allocated to departments based on actual time expended in each department.

Professional Services are additional legal fees generated from county departments and will be directly allocated in this plan.

Ref: OMB Circular A-87, Attachment B, Section 33

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Solicitor  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	231,531		231,531	231,531
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	8,944	-	8,944	
Equipment Use	27	-	27	
Employee Benefits	72,781	9	72,790	
Liability Insurance	334	-	334	
Property Insurance	185	-	185	
Retirement Administration	678	4	682	
Information Services	106	19	125	
Commissioners	140	17	157	
Solicitor		1,314	1,314	
Purchasing		133	133	
Controller		853	853	
Treasurer		145	145	
Human Resources		781	781	
Payroll Office		344	344	
Central Telephone		65	65	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>89,656</u>	<u>4,238</u>	<u>93,894</u>	<u>93,894</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>321,187</u></u>	<u><u>4,238</u></u>	<u><u>325,425</u></u>	<u><u>325,425</u></u>

**YORK COUNTY, PENNSYLVANIA**  
**Solicitor**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Legal Counsel	Other Legal Counsel	
<u>Wages and Benefits</u>					
Salary & Wages	146,114		146,114		
	-				
<u>Other Expenses and Cost</u>					
Postage	-				
Prothonotary Fees	6		6		
Contracted Services	4,447		4,447		
Professional Services	76,573			76,573	
Advertising	1,171		1,171		
Transcripts	144		144		
Pamphlet Subscriptions	728		728		
Office Supplies	361		361		
Printing	1,886		1,886		
Parking	-		-		
Office Equipment	-		-		
Capital Outlay	-		-		
	-		-		
<hr/>					
Departmental Expenditures	231,531	-	154,958	76,573	-
<u>Cost Adjustments</u>					
Deductions	-	-			
<u>Departmental Cost Adjustments</u>					
	-				
<hr/>					
Functional Cost	231,531	-	154,958	76,573	-
<u>Additions: 1st</u>					
Central Service Centers	89,656	89,656			
<u>REALLOCATE ADMIN</u>					
		(89,656)	89,656	-	-
<hr/>					
Allocable Costs	321,187	-	244,614	76,573	-
Unallocated	-				-
1st Allocation	321,187	-	244,614	76,573	-

**YORK COUNTY, PENNSYLVANIA  
Solicitor  
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Legal Counsel	Other Legal Counsel	
Additions: 2nd Central Service Centers	4,238	4,238			
REALLOCATE ADMIN		(4,238)	4,238	-	-
Allocable Costs	4,238	-	4,238	-	-
Unallocated	-				-
2nd Allocation	4,238	-	4,238	-	-
<b>Total Allocated</b>	<b>325,425</b>	<b>-</b>	<b>248,852</b>	<b>76,573</b>	<b>-</b>

**YORK COUNTY, PENNSYLVANIA**  
**Solicitor**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Legal Counsel	Other Legal Counsel
County Maintenance	7,365	7,365	-
Information Services	7,365	7,365	-
Commissioners	40,982	36,822	4,160
Purchasing	5,017	5,017	-
Controller	7,527	7,527	-
Treasurer	5,017	5,017	-
Human Resources	13,156	12,544	612
Archives	125	125	-
Risk Management	-	-	-
Human Services	5,017	5,017	-
Voter Registration	12,544	12,544	-
Tax Assessment	2,510	2,510	-
Sheriff	10,818	10,035	783
Coroner	2,510	2,510	-
Prothonotary	2,510	2,510	-
Public Defender	5,017	5,017	-
District Attorney	20,185	12,544	7,641
Courts	5,350	5,017	333
Juvenile Probation	2,510	2,510	-
Adult Probation	15,860	5,017	10,843
Youth Development Ctr	13,277	5,017	8,260
Prison	36,861	25,086	11,775
EMA	2,690	2,510	180
Parks	8,211	7,527	684
AG Land Pres	125	125	-
Planning	-	-	-
Pleasant Acres	25,819	12,544	13,275
Children & Youth	18,046	8,780	9,266
Agency on Aging	125	125	-
MH/IDD	5,017	5,017	-
Domestic Relations	9,957	2,510	7,447
Other	2,486	2,486	-
<hr/>			
Subtotal	325,425	248,852	76,573
<hr/>			
Total	325,425	248,852	76,573

**YORK COUNTY, PENNSYLVANIA  
Solicitor  
Detail Allocation of  
Legal Counsel**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	3.00	3.011%	7,365		7,365		7,365
Information Services	3.00	3.011%	7,365		7,365		7,365
Commissioners	15.00	15.053%	36,822		36,822		36,822
Purchasing	2.00	2.007%	4,909		4,909	108	5,017
Controller	3.00	3.011%	7,365		7,365	162	7,527
Treasurer	2.00	2.007%	4,909		4,909	108	5,017
Human Resources	5.00	5.018%	12,275		12,275	269	12,544
Archives	0.05	0.050%	122		122	3	125
Human Services	2.00	2.007%	4,909		4,909	108	5,017
Voter Registration	5.00	5.018%	12,275		12,275	269	12,544
Tax Assessment	1.00	1.004%	2,456		2,456	54	2,510
Weights & Measurers	1.00	1.004%	2,456		2,456	54	2,510
Tax Claims	2.00	2.007%	4,909		4,909	108	5,017
Recorder of Deeds	1.00	1.004%	2,456		2,456	54	2,510
Veteran's Affairs	1.00	1.004%	2,456		2,456	54	2,510
Register of Wills	1.00	1.004%	2,456		2,456	54	2,510
Sheriff	4.00	4.014%	9,819		9,819	216	10,035
Coroner	1.00	1.004%	2,456		2,456	54	2,510
Prothonotary	1.00	1.004%	2,456		2,456	54	2,510
Clerk Courts	1.00	1.004%	2,456		2,456	54	2,510
Public Defender	2.00	2.007%	4,909		4,909	108	5,017
District Attorney	5.00	5.018%	12,275		12,275	269	12,544
Courts	2.00	2.007%	4,909		4,909	108	5,017
Juvenile Probation	1.00	1.004%	2,456		2,456	54	2,510
Adult Probation	2.00	2.007%	4,909		4,909	108	5,017
Youth Development Ctr	2.00	2.007%	4,909		4,909	108	5,017
Prison	10.00	10.035%	24,547		24,547	539	25,086
EMA	1.00	1.004%	2,456		2,456	54	2,510
Parks	3.00	3.011%	7,365		7,365	162	7,527
AG Land Pres	0.05	0.050%	122		122	3	125
Pleasant Acres	5.00	5.018%	12,275		12,275	269	12,544
Children & Youth	3.50	3.512%	8,591		8,591	189	8,780
E-911	4.00	4.014%	9,819		9,819	216	10,035
Agency on Aging	0.05	0.050%	122		122	3	125
MH/IDD	2.00	2.007%	4,909		4,909	108	5,017
Domestic Relations	1.00	1.004%	2,456		2,456	54	2,510
Weatherization Liheap	0.50	0.502%	1,228		1,228	27	1,255
CDBG	0.50	0.502%	1,228		1,228	27	1,255
Other	1.00	1.004%	2,437		2,437	49	2,486
<hr/>							
Subtotal	100	100.000%	244,614	-	244,614	4,238	248,852
Second Allocation Total	79						
<hr/>							
Total	100	100.000%	244,614	-	244,614	4,238	248,852

(A) Alloc basis: Actual Time Spent By Department

Source: Solicitor

**YORK COUNTY, PENNSYLVANIA**  
**Solicitor**  
**Detail Allocation of**  
**Other Legal Counsel**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Commissioners	4,160	5.433%	4,160		4,160		4,160
Solicitor	1,314	1.716%	1,314		1,314		1,314
Human Resources	612	0.799%	612		612	-	612
Sheriff	783	1.023%	783		783	-	783
District Attorney	7,641	9.979%	7,641		7,641	-	7,641
Courts	333	0.435%	333		333	-	333
Adult Probation	10,843	14.160%	10,843		10,843	-	10,843
Youth Development Ctr	8,260	10.787%	8,260		8,260	-	8,260
Prison	11,775	15.377%	11,775		11,775	-	11,775
EMA	180	0.235%	180		180	-	180
Parks	684	0.893%	684		684	-	684
Pleasant Acres	13,275	17.336%	13,275		13,275	-	13,275
Children & Youth	9,266	12.101%	9,266		9,266	-	9,266
Domestic Relations	7,447	9.725%	7,447		7,447	-	7,447
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	76,573	100.000%	76,573	-	76,573	-	76,573
Second Allocation Total	71,099						
<hr/>							
Total	76,573	100.000%	76,573	-	76,573	-	76,573

(A) Alloc basis: Analysis of Invoices Paid

Source: Solicitor

**York County, Pennsylvania  
Central Purchasing**

The Central Purchasing department is responsible for the purchasing of inventory and the distribution of office supplies for the County.

Costs associated with the Central Purchasing department are allocated to departments based on the number of purchase orders processed by each department.

Ref: OMB Circular A-87, Attachment B, Section 29

**YORK COUNTY, PENNSYLVANIA**  
**Purchasing**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	141,051		141,051	141,051
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	27,484	-	27,484	
Equipment Use	233	-	233	
Employee Benefits	43,901	5	43,906	
Liability Insurance	411	-	411	
Property Insurance	570	1	571	
Retirement Administration	1,021	6	1,027	
County Maintenance	19,852	1,701	21,553	
Information Services	11,915	2,283	14,198	
Commissioners	168	21	189	
Solicitor	4,909	108	5,017	
Purchasing		2,925	2,925	
Controller		923	923	
Treasurer		-	-	
Human Resources		1,171	1,171	
Payroll Office		516	516	
Central Telephone		86	86	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>110,464</u>	<u>9,746</u>	<u>120,210</u>	<u>120,210</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>251,515</u></u>	<u><u>9,746</u></u>	<u><u>261,261</u></u>	<u><u>261,261</u></u>

**YORK COUNTY, PENNSYLVANIA  
Purchasing  
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Purchasing	
<u>Wages and Benefits</u>				
Salary & Wages	112,820		112,820	
	-			
<u>Other Expenses and Cost</u>				
Advertising	-			
Telephone	659		659	
Assoc Dues	-			
Printing	-			
Maintenance and Repairs	-			
Contracted Services	5,431		5,431	
Equipment Rental	672		672	
Travel	24		24	
Training	-			
Office Equipment	-			
Office Supplies	21,445		21,445	
Departmental Expenditures	141,051	-	141,051	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
Functional Cost	141,051	-	141,051	-

**YORK COUNTY, PENNSYLVANIA**  
**Purchasing**  
**Schedule of Costs to be Allocated by Function**

	Total	General & Administration	Purchasing	
Additions: 1st Central Service Centers	110,464	110,464		
REALLOCATE ADMIN		(110,464)	110,464	-
Allocable Costs	251,515	-	251,515	-
Unallocated	-			-
1st Allocation	251,515	-	251,515	-
Additions: 2nd Central Service Centers	9,746	9,746		
REALLOCATE ADMIN		(9,746)	9,746	-
Allocable Costs	9,746	-	9,746	-
Unallocated	-			-
2nd Allocation	9,746	-	9,746	-
Total Allocated	261,261	-	261,261	-

**YORK COUNTY, PENNSYLVANIA**  
**Purchasing**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	
County Maintenance	10,798	10,798
Human Services Center	3,338	3,338
County Annex	1,713	1,713
Information Services	1,476	1,476
Commissioners	1,831	1,831
Solicitor	133	133
Purchasing	2,925	2,925
Controller	1,770	1,770
Treasurer	1,678	1,678
Human Resources	4,004	4,004
Payroll Office	554	554
Central Telephone	92	92
Archives	1,463	1,463
Human Services	879	879
Fleet Management	1,277	1,277
Voter Registration	2,926	2,926
Tax Assessment	2,604	2,604
Weights & Measurers	123	123
Tax Collectors	154	154
Tax Claims	230	230
Recorder of Deeds	2,111	2,111
Traffic Safety	1,400	1,400
Veteran's Affairs	1,232	1,232
Register of Wills	1,293	1,293
Sheriff	7,423	7,423
Coroner	540	540
Prothonotary	4,080	4,080
Clerk Courts	5,157	5,157
Public Defender	4,035	4,035
District Attorney	10,210	10,210
Courts	13,813	13,813
District Justices	40,746	40,746
Constables	31	31
Divorce Masters	585	585
Juvenile Probation	5,268	5,268
Adult Probation	3,650	3,650
Youth Development Ctr	6,390	6,390
Maint Adults	154	154
Prison	28,767	28,767

**YORK COUNTY, PENNSYLVANIA**  
**Purchasing**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	
Public Safety	139	139
EMA	1,094	1,094
Radiation Act	692	692
HazMat	4,513	4,513
Parks	9,502	9,502
Conservation	263	263
Coop Extension	2,509	2,509
Pleasant Acres	739	739
Children & Youth	12,843	12,843
E-911	8,731	8,731
E-911 Maintenance	1,770	1,770
Liquid Fuels	554	554
Agency on Aging	13,721	13,721
MH/IDD	9,502	9,502
Health Choices	1,511	1,511
Domestic Relations	3,312	3,312
Public Relations	92	92
Retirement Fund	92	92
Drug & Alcohol	3,248	3,248
Human Services FGDM	3,110	3,110
Other	5,808	5,808
Subtotal	261,261	261,261
Total	261,261	261,261

## YORK COUNTY, PENNSYLVANIA

Purchasing  
Detail Allocation of  
Purchasing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	731	4.293%	10,798		10,798		10,798
Human Services Center	226	1.327%	3,338		3,338		3,338
County Annex	116	0.681%	1,713		1,713		1,713
Information Services	100	0.587%	1,476		1,476		1,476
Commissioners	124	0.728%	1,831		1,831		1,831
Solicitor	9	0.053%	133		133		133
Purchasing	198	1.163%	2,925		2,925		2,925
Controller	115	0.675%	1,698		1,698	72	1,770
Treasurer	109	0.640%	1,610		1,610	68	1,678
Human Resources	260	1.527%	3,841		3,841	163	4,004
Payroll Office	36	0.211%	531		531	23	554
Central Telephone	6	0.035%	88		88	4	92
Archives	95	0.558%	1,403		1,403	60	1,463
Human Services	57	0.335%	843		843	36	879
Fleet Management	83	0.487%	1,225		1,225	52	1,277
Voter Registration	190	1.116%	2,807		2,807	119	2,926
Tax Assessment	169	0.993%	2,498		2,498	106	2,604
Weights & Measurers	8	0.047%	118		118	5	123
Tax Collectors	10	0.059%	148		148	6	154
Tax Claims	15	0.088%	221		221	9	230
Recorder of Deeds	137	0.805%	2,025		2,025	86	2,111
Traffic Safety	91	0.534%	1,343		1,343	57	1,400
Veteran's Affairs	80	0.470%	1,182		1,182	50	1,232
Register of Wills	84	0.493%	1,240		1,240	53	1,293
Sheriff	482	2.831%	7,120		7,120	303	7,423
Coroner	35	0.206%	518		518	22	540
Prothonotary	265	1.556%	3,914		3,914	166	4,080
Clerk Courts	335	1.967%	4,947		4,947	210	5,157
Public Defender	262	1.539%	3,871		3,871	164	4,035
District Attorney	663	3.894%	9,794		9,794	416	10,210
Courts	897	5.268%	13,250		13,250	563	13,813
District Justices	2,646	15.540%	39,085		39,085	1,661	40,746
Constables	2	0.012%	30		30	1	31
Divorce Masters	38	0.223%	561		561	24	585
Controlled Subst	43	0.253%	636		636	27	663
Juvenile Probation	342	2.009%	5,053		5,053	215	5,268
Adult Probation	237	1.392%	3,501		3,501	149	3,650
Youth Development Ctr	415	2.437%	6,129		6,129	261	6,390
Maint Adults	10	0.059%	148		148	6	154

**YORK COUNTY, PENNSYLVANIA  
Purchasing  
Detail Allocation of  
Purchasing**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Prison	1,868	10.971%	27,594		27,594	1,173	28,767
Public Safety	9	0.053%	133		133	6	139
EMA	71	0.417%	1,049		1,049	45	1,094
Radiation Act	45	0.264%	664		664	28	692
HazMat	293	1.721%	4,329		4,329	184	4,513
Parks	617	3.624%	9,115		9,115	387	9,502
Conservation	17	0.100%	252		252	11	263
Coop Extension	163	0.957%	2,407		2,407	102	2,509
Pleasant Acres	48	0.282%	709		709	30	739
Children & Youth	834	4.898%	12,319		12,319	524	12,843
E-911	567	3.330%	8,375		8,375	356	8,731
E-911 Maintenance	115	0.675%	1,698		1,698	72	1,770
Liquid Fuels	36	0.211%	531		531	23	554
Agency on Aging	891	5.233%	13,162		13,162	559	13,721
MH/IDD	617	3.624%	9,115		9,115	387	9,502
Health Choices	98	0.576%	1,449		1,449	62	1,511
Domestic Relations	215	1.263%	3,177		3,177	135	3,312
Public Relations	6	0.035%	88		88	4	92
Retirement Fund	6	0.035%	88		88	4	92
Drug & Alcohol	211	1.239%	3,116		3,116	132	3,248
Human Services FGDM	202	1.186%	2,983		2,983	127	3,110
Other	377	2.214%	5,570		5,570	238	5,808
<hr/>							
Subtotal	17,027	100.000%	251,515	-	251,515	9,746	261,261
Second Allocation Total	15,523						
<hr/>							
Total	17,027	100.000%	251,515	-	251,515	9,746	261,261

(A) Alloc basis:

Total Purchase Transactions (PO) By Department

Source:

Expense Audit Trail

**York County, Pennsylvania  
Controller**

The County Controller's Office handles a wide variety of responsibilities relating to the fiscal affairs of the County. Other responsibilities of the Controllers Office relate to the financial operations of the County.

The general accounting function of the Controllers Office deals with reviewing and verifying purchase orders, processing and paying general bills of the County's departments, maintaining general and subsidiary ledgers, as well as other accounting-related duties. These costs have been allocated to departments based on the number of expenditure transactions of each department.

The Controllers office is also responsible for administering to the County's Pension fund. Costs related to this responsibility have been allocated to departments based on the number of full time employees employed by each department.

Costs associated with administration of revenue transactions have been allocated to departments based on the number of revenue transactions of each department.

The accounting and auditing fees for the County's single audit, as well as the cost plan have been allocated to departments based on the number of expenditure and revenue transactions of each department.

The Controller's Office is responsible for the processing of payroll and non-payroll checks, which are allowable under Circular A-87. Costs associated with the processing of checks are allocated based on the number of expenditure transactions and pay checks issued in each department.

The remaining balance of the duties are considered a function of General Government and are not allowable.

Ref: OMB Circular A-87, Attachment B, Section 1 and 5

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Controller  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	839,048		839,048	839,048
Deductions			-	
Capital Outlay	-		-	
	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	53,765	-	53,765	
Equipment Use	13,627	-	13,627	
Employee Benefits	259,069	34	259,103	
Liability Insurance	1,601	-	1,601	
Property Insurance	1,114	3	1,117	
Retirement Administration	3,742	21	3,763	
Information Services	13,992	2,671	16,663	
Commissioners	388	47	435	
Solicitor	7,365	162	7,527	
Purchasing	1,698	72	1,770	
Controller		1,130	1,130	
Treasurer		-	-	
Human Resources		4,298	4,298	
Payroll Office		1,891	1,891	
Central Telephone		300	300	
		-	-	
Archives		9,095	9,095	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>395,197</u>	<u>23,052</u>	<u>418,249</u>	<u>418,249</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>1,234,245</u></u>	<u><u>23,052</u></u>	<u><u>1,257,297</u></u>	<u><u>1,257,297</u></u>

**YORK COUNTY, PENNSYLVANIA  
Controller  
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process	General Government
<b>Wages and Benefits</b>								
Salary & Wages	519,700	34,561	312,336	43,279	27,324		14,096	88,104
<b>Other Expenses and Cost</b>								
Advertising	184	12	111	15	10		5	31
Postage	24	2	14	2	1		1	4
Telephone	2,551	170	1,533	212	134		69	432
Training	3,800	253	2,284	316	200		103	644
Assoc Dues	2,930	195	1,761	244	154		79	497
Printing	1,050	70	631	87	55		28	178
Travel	4,500	299	2,704	375	237		122	763
Contracted Services	22,153		22,153					
Professional Services	274,721					179,271		95,450
Maintenance & Repairs		-	-	-	-		-	-
Office Equipment	2,273	151	1,366	189	120		62	385
Subscriptions - Pamphlet	739	49	444	62	39		20	125
Office Supplies	3,160	210	1,899	263	166		86	536
Premium & Deputation Bond		-	-	-	-		-	-
Equipment Rental	1,263	84	759	105	66		34	214
Capital Outlay	-							
<b>Departmental Expenditures</b>	<b>839,048</b>	<b>36,056</b>	<b>347,996</b>	<b>45,151</b>	<b>28,506</b>	<b>179,271</b>	<b>14,706</b>	<b>187,364</b>
<b>Cost Adjustments</b>								
Deductions	-	-						
<b>Departmental Cost Adjustments</b>								
	-							
<b>Functional Cost</b>	<b>839,048</b>	<b>36,056</b>	<b>347,996</b>	<b>45,151</b>	<b>28,506</b>	<b>179,271</b>	<b>14,706</b>	<b>187,364</b>
<b>Additions: 1st Central Service Centers</b>	<b>395,197</b>	<b>395,197</b>						
<b>REALLOCATE ADMIN</b>		<b>(431,253)</b>	<b>186,894</b>	<b>24,248</b>	<b>15,309</b>	<b>96,279</b>	<b>7,898</b>	<b>100,625</b>
<b>Allocable Costs</b>	<b>1,234,245</b>	<b>-</b>	<b>534,889</b>	<b>69,399</b>	<b>43,815</b>	<b>275,550</b>	<b>22,604</b>	<b>287,989</b>
<b>Unallocated</b>	<b>(287,989)</b>							<b>(287,989)</b>
<b>1st Allocation</b>	<b>946,256</b>	<b>-</b>	<b>534,889</b>	<b>69,399</b>	<b>43,815</b>	<b>275,550</b>	<b>22,604</b>	<b>-</b>
<b>Additions: 2nd Central Service Centers</b>	<b>23,052</b>	<b>23,052</b>						

**YORK COUNTY, PENNSYLVANIA  
Controller  
Schedule of Costs to be Allocated by Function**

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process	General Government
REALLOCATE ADMIN		(23,052)	9,991	1,296	818	5,146	422	5,379
Allocable Costs	23,052	-	9,991	1,296	818	5,146	422	5,379
Unallocated	(5,379)							(5,379)
2nd Allocation	17,673	-	9,991	1,296	818	5,146	422	-
Total Allocated	963,929	-	544,880	70,695	44,633	280,696	23,026	-

**YORK COUNTY, PENNSYLVANIA**  
**Controller**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
Building Use	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-
Employee Benefits	4,386	3,011	-	-	1,312	63
Liability Insurance	38	27	-	-	11	-
Property Insurance	38	27	-	-	11	-
Retirement Administration	592	353	-	55	152	32
County Maintenance	10,575	6,825	-	511	2,968	271
Human Services Center	4,200	2,744	-	164	1,193	99
County Annex	2,365	1,514	-	128	659	64
Information Services	2,085	979	153	329	521	103
Commissioners	21,096	663	12,354	110	7,928	41
Solicitor	853	471	76	36	251	19
Purchasing	923	588	-	55	254	26
Controller	1,130	604	-	201	262	63
Treasurer	7,853	599	4,193	112	2,902	47
Human Resources	3,328	2,126	-	186	925	91
Payroll Office	428	246	-	56	107	19
Central Telephone	755	513	-	-	222	20
Archives	6,171	1,303	2,542	130	2,135	61
Risk Management	-	-	-	-	-	-
Human Services	3,307	1,755	313	186	959	94
Fleet Management	10,677	7,268	-	74	3,164	171
Voter Registration	44,881	30,728	12	93	13,379	669
Tax Assessment	3,525	1,402	584	428	970	141
Weights & Measurers	130	60	12	18	34	6
Tax Collectors	248	93	-	-	42	113
Tax Claims	28,214	10,348	8,131	-	9,518	217
Recorder of Deeds	2,582	1,167	415	167	764	69
Traffic Safety	7,630	5,044	133	56	2,276	121
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	12,209	8,303	-	93	3,614	199
Register of Wills	1,896	872	271	149	546	58
Sheriff	12,192	5,425	1,145	1,953	3,066	603
Coroner	6,276	4,078	150	74	1,868	106
Prothonotary	3,193	861	849	446	899	138
Clerk Courts	4,388	982	1,283	707	1,217	199
Public Defender	6,451	3,855	-	670	1,678	248
District Attorney	38,177	24,568	150	1,730	10,782	947
Courts	88,769	59,680	156	1,247	26,066	1,620

**YORK COUNTY, PENNSYLVANIA**  
**Controller**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
District Justices	56,556	32,151	4,800	1,581	16,950	1,074
Constables	24,056	16,427	85	-	7,200	344
Divorce Masters	591	343	-	74	149	25
Controlled Subst	8,423	3,157	2,367	-	2,833	66
Juvenile Probation	6,318	2,481	837	1,080	1,596	324
Adult Probation	12,290	3,250	3,192	1,916	3,384	548
Youth Development Ctr	6,173	3,577	60	688	1,593	255
Maint Adults	373	256	-	-	112	5
Prison	50,555	26,650	349	8,874	11,810	2,872
Public Safety	294	186	-	18	82	8
EMA	1,259	741	25	112	338	43
Radiation Act	684	469	-	-	205	10
HazMat	2,042	1,402	-	-	610	30
Parks	25,601	14,208	2,644	484	7,812	453
Conservation	1,085	332	156	279	242	76
AG Land Pres	404	229	-	56	101	18
Planning	159	109	-	-	48	2
Coop Extension	4,971	3,244	25	167	1,425	110
Pleasant Acres	77,137	39,687	4,885	9,115	20,280	3,170
Human Services MLR	-	-	-	-	-	-
Children & Youth	133,903	84,657	4,524	2,661	39,624	2,437
Children & Youth MLR	-	-	-	-	-	-
E-911	27,890	14,062	2,957	2,102	7,941	828
E-911 Maintenance	92	-	-	74	-	18
Liquid Fuels	2,467	1,560	121	-	753	33
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	59,224	38,056	1,391	1,247	17,417	1,113
Aging MLR	-	-	-	-	-	-
MH/IDD	53,740	32,648	1,982	2,400	15,427	1,283
MH/IDD MLR	-	-	-	-	-	-
Health Choices	4,653	2,917	163	112	1,372	89
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	10,498	1,706	3,993	1,247	3,203	349
Domestic Relations MLR	-	-	-	-	-	-
Weatherization Liheap	5,150	3,484	48	-	1,546	72
CDBG	9,143	4,727	1,397	-	2,920	99
Public Relations	294	186	-	18	82	8
Retirement Fund	2,991	1,980	66	-	903	42
Drug & Alcohol	13,172	7,927	880	167	3,990	208

**YORK COUNTY, PENNSYLVANIA**  
**Controller**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
ARRA Weatherization	-	-	-	-	-	-
HSDf	-	-	-	-	-	-
HAP	-	-	-	-	-	-
MATP	-	-	-	-	-	-
SFPP	-	-	-	-	-	-
CASSP	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-
Drug & Alcohol MLR	-	-	-	-	-	-
HMIS	-	-	-	-	-	-
CYS NBB	-	-	-	-	-	-
Human Services FGDM	2,944	2,022	-	-	879	43
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	742	469	36	-	227	10
	-	-	-	-	-	-
Other	16,494	10,498	790	(3)	4,987	223
<hr/>						
Subtotal	963,929	544,880	70,695	44,633	280,696	23,026
<hr/>						
Total	963,929	544,880	70,695	44,633	280,696	23,026

**YORK COUNTY, PENNSYLVANIA  
Controller  
Detail Allocation of  
General Accounting**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	360	0.563%	3,011		3,011		3,011
Liability Insurance	3	0.005%	27		27		27
Property Insurance	3	0.005%	27		27		27
Retirement Administration	42	0.066%	353		353		353
County Maintenance	815	1.276%	6,825		6,825		6,825
Human Services Center	328	0.513%	2,744		2,744		2,744
County Annex	181	0.283%	1,514		1,514		1,514
Information Services	117	0.183%	979		979		979
Commissioners	79	0.124%	663		663		663
Solicitor	56	0.088%	471		471		471
Purchasing	70	0.110%	588		588		588
Controller	72	0.113%	604		604		604
Treasurer	70	0.110%	588		588	11	599
Human Resources	249	0.390%	2,086		2,086	40	2,126
Payroll Office	29	0.045%	241		241	5	246
Central Telephone	60	0.094%	503		503	10	513
Archives	153	0.239%	1,278		1,278	25	1,303
Human Services	206	0.322%	1,722		1,722	33	1,755
Fleet Management	852	1.333%	7,130		7,130	138	7,268
Voter Registration	3,601	5.636%	30,146		30,146	582	30,728
Tax Assessment	164	0.257%	1,375		1,375	27	1,402
Weights & Measurers	7	0.011%	59		59	1	60
Tax Collectors	11	0.017%	91		91	2	93
Tax Claims	1,213	1.898%	10,152		10,152	196	10,348
Recorder of Deeds	137	0.214%	1,145		1,145	22	1,167
Traffic Safety	591	0.925%	4,948		4,948	96	5,044
Veteran's Affairs	973	1.523%	8,146		8,146	157	8,303
Register of Wills	102	0.160%	856		856	16	872
Sheriff	636	0.995%	5,322		5,322	103	5,425
Coroner	478	0.748%	4,001		4,001	77	4,078
Prothonotary	101	0.158%	845		845	16	861
Clerk Courts	115	0.180%	963		963	19	982
Public Defender	452	0.707%	3,782		3,782	73	3,855
District Attorney	2,879	4.506%	24,102		24,102	466	24,568
Courts	6,994	10.946%	58,549		58,549	1,131	59,680
District Justices	3,768	5.897%	31,542		31,542	609	32,151
Constables	1,925	3.013%	16,116		16,116	311	16,427
Divorce Masters	40	0.063%	337		337	6	343
Controlled Subst	370	0.579%	3,097		3,097	60	3,157
Juvenile Probation	291	0.455%	2,434		2,434	47	2,481
Adult Probation	381	0.596%	3,188		3,188	62	3,250

**YORK COUNTY, PENNSYLVANIA  
Controller  
Detail Allocation of  
General Accounting**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Youth Development Ctr	419	0.656%	3,509		3,509	68	3,577
Maint Adults	30	0.047%	251		251	5	256
Prison	3,123	4.888%	26,145		26,145	505	26,650
Public Safety	22	0.034%	182		182	4	186
EMA	87	0.136%	727		727	14	741
Radiation Act	55	0.086%	460		460	9	469
HazMat	164	0.257%	1,375		1,375	27	1,402
Parks	1,665	2.606%	13,939		13,939	269	14,208
Conservation	39	0.061%	326		326	6	332
AG Land Pres	27	0.042%	225		225	4	229
Planning	13	0.020%	107		107	2	109
Coop Extension	380	0.595%	3,183		3,183	61	3,244
Pleasant Acres	4,651	7.279%	38,935		38,935	752	39,687
Children & Youth	9,921	15.527%	83,052		83,052	1,605	84,657
E-911	1,648	2.579%	13,795		13,795	267	14,062
Liquid Fuels	183	0.286%	1,530		1,530	30	1,560
Agency on Aging	4,460	6.980%	37,335		37,335	721	38,056
MH/IDD	3,826	5.988%	32,029		32,029	619	32,648
Health Choices	342	0.535%	2,862		2,862	55	2,917
Domestic Relations	200	0.313%	1,674		1,674	32	1,706
Weatherization Liheap	408	0.639%	3,418		3,418	66	3,484
CDBG	554	0.867%	4,637		4,637	90	4,727
Public Relations	22	0.034%	182		182	4	186
Retirement Fund	232	0.363%	1,942		1,942	38	1,980
Drug & Alcohol	929	1.454%	7,777		7,777	150	7,927
ARRA Weatherization	-	0.000%	-		-	-	-
Human Services FGDM	237	0.371%	1,984		1,984	38	2,022
Weatherization DOE	55	0.086%	460		460	9	469
Other	1,230	1.925%	10,298		10,298	200	10,498
<b>Subtotal</b>	<b>63,896</b>	<b>100.000%</b>	<b>534,889</b>	<b>-</b>	<b>534,889</b>	<b>9,991</b>	<b>544,880</b>
<b>Second Allocation Total</b>	<b>61,770</b>						
<b>Total</b>	<b>63,896</b>	<b>100.000%</b>	<b>534,889</b>	<b>-</b>	<b>534,889</b>	<b>9,991</b>	<b>544,880</b>

(A) Alloc basis: Transactions By Department (Expense)

Source: Expenditure Audit Trail

**YORK COUNTY, PENNSYLVANIA**  
**Controller**  
**Detail Allocation of**  
**Revenue Accounting**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	-	0.000%	-		-		-
Information Services	26	0.221%	153		153		153
Commissioners	2,098	17.802%	12,354		12,354		12,354
Solicitor	13	0.110%	76		76		76
Treasurer	712	6.042%	4,193		4,193		4,193
Archives	422	3.581%	2,485		2,485	57	2,542
Human Services	52	0.441%	306		306	7	313
Voter Registration	2	0.017%	12		12	-	12
Tax Assessment	97	0.823%	571		571	13	584
Weights & Measurers	2	0.017%	12		12	-	12
Tax Claims	1,350	11.455%	7,950		7,950	181	8,131
Recorder of Deeds	69	0.585%	406		406	9	415
Traffic Safety	22	0.187%	130		130	3	133
Register of Wills	45	0.382%	265		265	6	271
Sheriff	190	1.612%	1,119		1,119	26	1,145
Coroner	25	0.212%	147		147	3	150
Prothonotary	141	1.196%	830		830	19	849
Clerk Courts	213	1.807%	1,254		1,254	29	1,283
District Attorney	25	0.212%	147		147	3	150
Courts	26	0.221%	153		153	3	156
District Justices	797	6.763%	4,693		4,693	107	4,800
Constables	14	0.119%	83		83	2	85
Controlled Subst	393	3.335%	2,314		2,314	53	2,367
Juvenile Probation	139	1.179%	818		818	19	837
Adult Probation	530	4.497%	3,121		3,121	71	3,192
Youth Development Ctr	10	0.085%	59		59	1	60
Prison	58	0.492%	341		341	8	349
EMA	4	0.034%	24		24	1	25
Parks	439	3.725%	2,585		2,585	59	2,644
Conservation	26	0.221%	153		153	3	156
Coop Extension	4	0.034%	24		24	1	25
Pleasant Acres	811	6.882%	4,776		4,776	109	4,885
Children & Youth	751	6.373%	4,423		4,423	101	4,524
E-911	491	4.166%	2,891		2,891	66	2,957
Liquid Fuels	20	0.170%	118		118	3	121
Agency on Aging	231	1.960%	1,360		1,360	31	1,391
MH/IDD	329	2.792%	1,938		1,938	44	1,982
Health Choices	27	0.229%	159		159	4	163
Domestic Relations	663	5.626%	3,904		3,904	89	3,993

**YORK COUNTY, PENNSYLVANIA  
Controller  
Detail Allocation of  
Revenue Accounting**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Weatherization Liheap	8	0.068%	47		47	1	48
CDBG	232	1.969%	1,366		1,366	31	1,397
Retirement Fund	11	0.093%	65		65	1	66
Drug & Alcohol	146	1.239%	860		860	20	880
ARRA Weatherization	-	0.000%	-		-	-	-
Other	115	0.976%	679		679	111	790
Subtotal	11,785	100.000%	69,399	-	69,399	1,296	70,695
Second Allocation Total	9,648						
<b>Total</b>	<b>11,785</b>	<b>100.000%</b>	<b>69,399</b>	<b>-</b>	<b>69,399</b>	<b>1,296</b>	<b>70,695</b>

(A) Alloc basis: Transactions By Department (Revenue)

Source: Revenue Audit Trail

**YORK COUNTY, PENNSYLVANIA  
Controller  
Detail Allocation of  
Retirement Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	3.00	0.125%	55		55		55
County Maintenance	28.00	1.166%	511		511		511
Human Services Center	9.00	0.375%	164		164		164
County Annex	7.00	0.292%	128		128		128
Information Services	18.00	0.750%	329		329		329
Commissioners	6.00	0.250%	110		110		110
Solicitor	2.00	0.083%	36		36		36
Purchasing	3.00	0.125%	55		55		55
Controller	11.00	0.458%	201		201		201
Treasurer	6.00	0.250%	110		110	2	112
Human Resources	10.00	0.416%	182		182	4	186
Payroll Office	3.00	0.125%	55		55	1	56
Archives	7.00	0.292%	128		128	2	130
Human Services	10.00	0.416%	182		182	4	186
Fleet Management	4.00	0.167%	73		73	1	74
Voter Registration	5.00	0.208%	91		91	2	93
Tax Assessment	23.00	0.958%	420		420	8	428
Weights & Measurers	1.00	0.042%	18		18	-	18
Recorder of Deeds	9.00	0.375%	164		164	3	167
Traffic Safety	3.00	0.125%	55		55	1	56
Veteran's Affairs	5.00	0.208%	91		91	2	93
Register of Wills	8.00	0.333%	146		146	3	149
Sheriff	105.00	4.373%	1,916		1,916	37	1,953
Coroner	4.00	0.167%	73		73	1	74
Prothonotary	24.00	1.000%	438		438	8	446
Clerk Courts	38.00	1.583%	694		694	13	707
Public Defender	36.00	1.499%	657		657	13	670
District Attorney	93.00	3.873%	1,697		1,697	33	1,730
Courts	67.00	2.791%	1,223		1,223	24	1,247
District Justices	85.00	3.540%	1,551		1,551	30	1,581
Divorce Masters	4.00	0.167%	73		73	1	74
Juvenile Probation	58.00	2.416%	1,059		1,059	21	1,080
Adult Probation	103.00	4.290%	1,880		1,880	36	1,916
Youth Development Ctr	37.00	1.541%	675		675	13	688
Prison	477.00	19.867%	8,705		8,705	169	8,874
Public Safety	1.00	0.042%	18		18	-	18
EMA	6.00	0.250%	110		110	2	112
Parks	26.00	1.083%	475		475	9	484
Conservation	15.00	0.625%	274		274	5	279
AG Land Pres	3.00	0.125%	55		55	1	56

**YORK COUNTY, PENNSYLVANIA  
Controller  
Detail Allocation of  
Retirement Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Coop Extension	9.00	0.375%	164		164	3	167
Pleasant Acres	490.00	20.408%	8,942		8,942	173	9,115
Children & Youth	143.00	5.956%	2,610		2,610	51	2,661
E-911	113.00	4.706%	2,062		2,062	40	2,102
E-911 Maintenance	4.00	0.167%	73		73	1	74
Agency on Aging	67.00	2.791%	1,223		1,223	24	1,247
MH/IDD	129.00	5.373%	2,354		2,354	46	2,400
Health Choices	6.00	0.250%	110		110	2	112
Domestic Relations	67.00	2.791%	1,223		1,223	24	1,247
Public Relations	1.00	0.042%	18		18	-	18
Drug & Alcohol	9.00	0.375%	164		164	3	167
Other		0.000%	(5)		(5)	2	(3)
<hr/>							
Subtotal	2,401	100.000%	43,815	-	43,815	818	44,633
Second Allocation Total	2,314						
<hr/>							
Total	2,401	100.000%	43,815	-	43,815	818	44,633

(A) Alloc basis: Full-Time Employees By Dept

Source: Payroll Statistics

**YORK COUNTY, PENNSYLVANIA**  
**Controller**  
**Detail Allocation of**  
**Accounting Services**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	360	0.476%	1,312		1,312		1,312
Liability Insurance	3	0.004%	11		11		11
Property Insurance	3	0.004%	11		11		11
Retirement Administration	42	0.055%	152		152		152
County Maintenance	815	1.077%	2,968		2,968		2,968
Human Services Center	328	0.433%	1,193		1,193		1,193
County Annex	181	0.239%	659		659		659
Information Services	143	0.189%	521		521		521
Commissioners	2,177	2.877%	7,928		7,928		7,928
Solicitor	69	0.091%	251		251		251
Purchasing	70	0.092%	254		254		254
Controller	72	0.095%	262		262		262
Treasurer	782	1.033%	2,846		2,846	56	2,902
Human Resources	249	0.329%	907		907	18	925
Payroll Office	29	0.038%	105		105	2	107
Central Telephone	60	0.079%	218		218	4	222
Archives	575	0.760%	2,094		2,094	41	2,135
Human Services	258	0.341%	940		940	19	959
Fleet Management	852	1.126%	3,103		3,103	61	3,164
Voter Registration	3,603	4.761%	13,119		13,119	260	13,379
Tax Assessment	261	0.345%	951		951	19	970
Weights & Measurers	9	0.012%	33		33	1	34
Tax Collectors	11	0.015%	41		41	1	42
Tax Claims	2,563	3.387%	9,333		9,333	185	9,518
Recorder of Deeds	206	0.272%	749		749	15	764
Traffic Safety	613	0.810%	2,232		2,232	44	2,276
Veteran's Affairs	973	1.286%	3,544		3,544	70	3,614
Register of Wills	147	0.194%	535		535	11	546
Sheriff	826	1.091%	3,006		3,006	60	3,066
Coroner	503	0.665%	1,832		1,832	36	1,868
Prothonotary	242	0.320%	882		882	17	899
Clerk Courts	328	0.433%	1,193		1,193	24	1,217
Public Defender	452	0.597%	1,645		1,645	33	1,678
District Attorney	2,904	3.837%	10,573		10,573	209	10,782
Courts	7,020	9.276%	25,560		25,560	506	26,066
District Justices	4,565	6.032%	16,621		16,621	329	16,950

**YORK COUNTY, PENNSYLVANIA**  
**Controller**  
**Detail Allocation of**  
**Accounting Services**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Constables	1,939	2.562%	7,060		7,060	140	7,200
Divorce Masters	40	0.053%	146		146	3	149
Controlled Subst	763	1.008%	2,778		2,778	55	2,833
Juvenile Probation	430	0.568%	1,565		1,565	31	1,596
Adult Probation	911	1.204%	3,318		3,318	66	3,384
Youth Development Ctr	429	0.567%	1,562		1,562	31	1,593
Maint Adults	30	0.040%	110		110	2	112
Prison	3,181	4.203%	11,581		11,581	229	11,810
Public Safety	22	0.029%	80		80	2	82
EMA	91	0.120%	331		331	7	338
Radiation Act	55	0.073%	201		201	4	205
HazMat	164	0.217%	598		598	12	610
Parks	2,104	2.780%	7,660		7,660	152	7,812
Conservation	65	0.086%	237		237	5	242
AG Land Pres	27	0.036%	99		99	2	101
Planning	13	0.017%	47		47	1	48
Coop Extension	384	0.507%	1,397		1,397	28	1,425
Pleasant Acres	5,462	7.217%	19,886		19,886	394	20,280
Children & Youth	10,672	14.101%	38,855		38,855	769	39,624
E-911	2,139	2.826%	7,787		7,787	154	7,941
Liquid Fuels	203	0.268%	738		738	15	753
Agency on Aging	4,691	6.198%	17,079		17,079	338	17,417
MH/IDD	4,155	5.490%	15,128		15,128	299	15,427
Health Choices	369	0.488%	1,345		1,345	27	1,372
Domestic Relations	863	1.140%	3,141		3,141	62	3,203
Weatherization Liheap	416	0.550%	1,516		1,516	30	1,546
CDBG	786	1.039%	2,863		2,863	57	2,920
Public Relations	22	0.029%	80		80	2	82
Retirement Fund	243	0.321%	885		885	18	903
Drug & Alcohol	1,075	1.420%	3,913		3,913	77	3,990
Human Services FGDM	237	0.313%	862		862	17	879
Weatherization DOE	61	0.081%	223		223	4	227
Other	1,345	1.777%	4,895		4,895	92	4,987
<hr/>							
Subtotal	75,681	100.000%	275,550	-	275,550	5,146	280,696
Second Allocation Total	71,418						
<hr/>							
Total	75,681	100.000%	275,550	-	275,550	5,146	280,696

(A) Alloc basis: Transactions By Department (Expense & Revenue)

Source: Expense & Revenue Audit Trail

## YORK COUNTY, PENNSYLVANIA

Controller  
Detail Allocation of  
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	360	0.279%	63		63		63
Liability Insurance	3	0.002%	-		-		-
Property Insurance	3	0.002%	-		-		-
Retirement Administration	181	0.140%	32		32		32
County Maintenance	1,543	1.197%	271		271		271
Human Services Center	562	0.436%	99		99		99
County Annex	363	0.282%	64		64		64
Information Services	585	0.454%	103		103		103
Commissioners	235	0.182%	41		41		41
Solicitor	108	0.084%	19		19		19
Purchasing	148	0.115%	26		26		26
Controller	358	0.278%	63		63		63
Treasurer	261	0.202%	46		46	1	47
Human Resources	509	0.395%	89		89	2	91
Payroll Office	107	0.083%	19		19	-	19
Central Telephone	112	0.087%	20		20	-	20
Archives	343	0.266%	60		60	1	61
Risk Management	-	0.000%	-		-	-	-
Human Services	527	0.409%	92		92	2	94
Fleet Management	956	0.742%	168		168	3	171
Voter Registration	3,739	2.900%	656		656	13	669
Tax Assessment	788	0.611%	138		138	3	141
Weights & Measurers	33	0.026%	6		6	-	6
Tax Collectors	635	0.493%	111		111	2	113
Tax Claims	1,213	0.941%	213		213	4	217
Recorder of Deeds	388	0.301%	68		68	1	69
Traffic Safety	678	0.526%	119		119	2	121
Veteran's Affairs	1,112	0.863%	195		195	4	199
Register of Wills	327	0.254%	57		57	1	58
Sheriff	3,375	2.618%	592		592	11	603
Coroner	590	0.458%	104		104	2	106
Prothonotary	768	0.596%	135		135	3	138
Clerk Courts	1,112	0.863%	195		195	4	199
Public Defender	1,388	1.077%	243		243	5	248
District Attorney	5,297	4.109%	929		929	18	947
Courts	9,065	7.032%	1,589		1,589	31	1,620
District Justices	6,013	4.664%	1,054		1,054	20	1,074
Constables	1,925	1.493%	337		337	7	344
Divorce Masters	144	0.112%	25		25	-	25

**YORK COUNTY, PENNSYLVANIA  
Controller  
Detail Allocation of  
Check Process**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Controlled Subst	370	0.287%	65		65	1	66
Juvenile Probation	1,816	1.409%	318		318	6	324
Adult Probation	3,068	2.380%	538		538	10	548
Youth Development Ctr	1,424	1.105%	250		250	5	255
Maint Adults	30	0.023%	5		5	-	5
Prison	16,071	12.467%	2,818		2,818	54	2,872
Public Safety	48	0.037%	8		8	-	8
EMA	243	0.188%	42		42	1	43
Radiation Act	55	0.043%	10		10	-	10
HazMat	164	0.127%	29		29	1	30
Parks	2,532	1.964%	444		444	9	453
Conservation	429	0.333%	75		75	1	76
AG Land Pres	105	0.081%	18		18	-	18
Planning	13	0.010%	2		2	-	2
Coop Extension	614	0.476%	108		108	2	110
Pleasant Acres	17,738	13.760%	3,110		3,110	60	3,170
Children & Youth	13,639	10.580%	2,391		2,391	46	2,437
E-911	4,629	3.591%	812		812	16	828
E-911 Maintenance	104	0.081%	18		18	-	18
Liquid Fuels	183	0.142%	32		32	1	33
Agency on Aging	6,228	4.831%	1,092		1,092	21	1,113
MH/IDD	7,180	5.570%	1,259		1,259	24	1,283
Health Choices	498	0.386%	87		87	2	89
Domestic Relations	1,951	1.513%	342		342	7	349
Weatherization Liheap	408	0.316%	71		71	1	72
CDBG	554	0.430%	97		97	2	99
Public Relations	48	0.037%	8		8	-	8
Retirement Fund	232	0.180%	41		41	1	42
Drug & Alcohol	1,163	0.902%	204		204	4	208
ARRA Weatherization		0.000%	-		-	-	-
Human Services FGDM	237	0.184%	42		42	1	43
Weatherization DOE	55	0.043%	10		10	-	10
Other	1,230	0.954%	217		217	6	223
<hr/>							
Subtotal	128,913	100.000%	22,604	-	22,604	422	23,026
Second Allocation Total	124,464						
<hr/>							
Total	128,913	100.000%	22,604	-	22,604	422	23,026

(A) Alloc basis: Transactions By Department (Expense & Payroll Checks)

Source: Expense Audit Trail & Payroll Checks

**York County, Pennsylvania  
Treasurer**

The County Treasurer's Office handles all monies collected by the government from the row offices, tax collectors, fines, and miscellaneous sources. The Treasurer's Office also collects fees from the sale of hunting, fishing, dog, and kennel licenses, and from the issuance of temporary motorboat registrations. All of these duties are considered functions of General Government and are not allowable.

The Treasurer's Office; however, is responsible for the receiving and recording all of revenues of the County. Costs associated with the receiving and recording of revenues are allocated to departments based on the number of revenue transactions in each department .

Cost associated with Hotel Tax activities are not allocated in this plan.

Ref: OMB Circular A-87, Attachment B, Section 1 and 16

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Treasurer  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	346,297		346,297	346,297
Deductions			-	
Capital Outlay	-		-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
<b>Total Deductions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocated Additions</b>				
Building Use	36,000	-	36,000	
Equipment Use	967	-	967	
Employee Benefits	132,404	17	132,421	
Liability Insurance	979	-	979	
Property Insurance	746	2	748	
Retirement Administration	2,043	11	2,054	
County Maintenance	26,003	2,228	28,231	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	36,133	6,752	42,885	
Commissioners	1,170	143	1,313	
Solicitor	4,909	108	5,017	
Purchasing	1,610	68	1,678	
Controller	7,783	70	7,853	
Treasurer		7,981	7,981	
Human Resources		2,689	2,689	
Payroll Office		1,263	1,263	
Central Telephone		214	214	
		-	-	
Archives		2,510	2,510	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
			-	
<b>Total Allocated Additions</b>	<b>250,747</b>	<b>24,056</b>	<b>274,803</b>	<b>274,803</b>
<b>Departmental Cost Adjustments</b>				

2013 Actual

**YORK COUNTY, PENNSYLVANIA**  
**Treasurer**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
	-		-	
	-		-	
	-		-	
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>597,044</u></u>	<u><u>24,056</u></u>	<u><u>621,100</u></u>	<u><u>621,100</u></u>

**YORK COUNTY, PENNSYLVANIA**  
**Treasurer**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Receipts	Hotel Tax	General Government
<b>Wages and Benefits</b>					
Salaries & Wages	289,890	60,932	53,271	38,413	137,274
<b>Other Expenses and Cost</b>					
Telephone	1,726	418	366		942
Postage	187	45	40		102
Bond	(10)	(2)	(2)		(5)
Assoc Dues	600	145	127		328
Printing	916	222	194		500
Travel	1,478	358	313		807
Contracted Services	14,601	3,538	3,093		7,970
Maintenance & Repairs		-	-		-
Equipment Rental	808	196	171		441
Hotel Tax Expenses	32,933	-	-	32,933	
Office Supplies	2,258	547	478		1,233
Subscriptions		-	-		-
Office Equipment	585	142	124		319
Training	325	79	69		177
Parking		-	-		-
Capital Outlay	-				
	-				
	-				
	-				
<b>Departmental Expenditures</b>	<b>346,297</b>	<b>66,620</b>	<b>58,244</b>	<b>71,346</b>	<b>150,088</b>

**YORK COUNTY, PENNSYLVANIA**  
**Treasurer**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Receipts	Hotel Tax	General Government
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	346,297	66,620	58,244	71,346	150,088
Additions: 1st Central Service Centers	250,747	250,747			
REALLOCATE ADMIN		(317,367)	73,841	53,246	190,280
Allocable Costs	597,044	-	132,084	124,592	340,368
Unallocated	(464,960)			(124,592)	(340,368)
1st Allocation	132,084	-	132,084	-	-
Additions: 2nd Central Service Centers	24,056	24,056			
REALLOCATE ADMIN		(24,056)	5,597	4,036	14,423
Allocable Costs	24,056	-	5,597	4,036	14,423
Unallocated	(18,459)			(4,036)	(14,423)
2nd Allocation	5,597	-	5,597	-	-
Total Allocated	137,681	-	137,681	-	-

**YORK COUNTY, PENNSYLVANIA**  
**Treasurer**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Receipts	Hotel Tax
Building Use	-	-	-
Equipment Use	-	-	-
Employee Benefits	-	-	-
Liability Insurance	-	-	-
Property Insurance	-	-	-
Retirement Administration	-	-	-
County Maintenance	-	-	-
Human Services Center	-	-	-
County Annex	-	-	-
	-	-	-
	-	-	-
Information Services	292	292	-
Commissioners	23,514	23,514	-
Solicitor	145	145	-
Purchasing	-	-	-
Controller	-	-	-
Treasurer	7,981	7,981	-
Human Resources	-	-	-
Payroll Office	-	-	-
Central Telephone	-	-	-
	-	-	-
Archives	4,994	4,994	-
Risk Management	-	-	-
Human Services	615	615	-
Fleet Management	-	-	-
	-	-	-
Voter Registration	23	23	-
Tax Assessment	1,148	1,148	-
Weights & Measurers	23	23	-
Tax Collectors	-	-	-
Tax Claims	15,976	15,976	-
Recorder of Deeds	816	816	-
Traffic Safety	261	261	-
Traffic Safety MLR	-	-	-
Veteran's Affairs	-	-	-
Register of Wills	533	533	-
Sheriff	2,248	2,248	-
Coroner	296	296	-
Prothonotary	1,668	1,668	-

**YORK COUNTY, PENNSYLVANIA**  
**Treasurer**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Receipts	Hotel Tax
Clerk Courts	2,520	2,520	-
Public Defender	-	-	-
District Attorney	296	296	-
Courts	308	308	-
District Justices	9,432	9,432	-
Constables	166	166	-
Divorce Masters	-	-	-
Controlled Subst	4,651	4,651	-
Juvenile Probation	1,644	1,644	-
Adult Probation	6,272	6,272	-
Youth Development Ctr	118	118	-
Maint Adults	-	-	-
Prison	686	686	-
Public Safety	-	-	-
EMA	48	48	-
Radiation Act	-	-	-
HazMat	-	-	-
Parks	5,195	5,195	-
Conservation	308	308	-
AG Land Pres	-	-	-
Planning	-	-	-
Coop Extension	48	48	-
Pleasant Acres	9,598	9,598	-
Human Services MLR	-	-	-
Children & Youth	8,888	8,888	-
Children & Youth MLR	-	-	-
E-911	5,811	5,811	-
E-911 Maintenance	-	-	-
Liquid Fuels	238	238	-
SC Training Ctr	-	-	-
Agency on Aging	2,734	2,734	-
Aging MLR	-	-	-
MH/IDD	3,894	3,894	-
MH/IDD MLR	-	-	-
Health Choices	319	319	-
Health Choices MLR	-	-	-
Domestic Relations	7,846	7,846	-
Domestic Relations MLR	-	-	-
Weatherization Liheap	95	95	-

**YORK COUNTY, PENNSYLVANIA**  
**Treasurer**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Receipts	Hotel Tax
CDBG	2,746	2,746	-
Public Relations	-	-	-
Retirement Fund	130	130	-
Drug & Alcohol	1,728	1,728	-
ARRA Weatherization	-	-	-
HSDf	-	-	-
HAP	-	-	-
MATP	-	-	-
SFPP	-	-	-
CASSP	-	-	-
Hum Svcs County	-	-	-
Drug & Alcohol MLR	-	-	-
HMIS	-	-	-
CYS NBB	-	-	-
Human Services FGDM	-	-	-
SOC	-	-	-
HCMU	-	-	-
Weatherization DOE	71	71	-
	-	-	-
Other	1,358	1,358	-
<b>Subtotal</b>	<b>137,681</b>	<b>137,681</b>	<b>-</b>
<b>Total</b>	<b>137,681</b>	<b>137,681</b>	<b>-</b>

**YORK COUNTY, PENNSYLVANIA**  
**Treasurer**  
**Detail Allocation of**  
**Receipts**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	-	0.000%	-		-		-
Information Services	26	0.221%	292		292		292
Commissioners	2,098	17.802%	23,514		23,514		23,514
Solicitor	13	0.110%	145		145		145
Treasurer	712	6.042%	7,981		7,981		7,981
Archives	422	3.581%	4,730		4,730	264	4,994
Human Services	52	0.441%	582		582	33	615
Voter Registration	2	0.017%	22		22	1	23
Tax Assessment	97	0.823%	1,087		1,087	61	1,148
Weights & Measurers	2	0.017%	22		22	1	23
Tax Claims	1,350	11.455%	15,130		15,130	846	15,976
Recorder of Deeds	69	0.585%	773		773	43	816
Traffic Safety	22	0.187%	247		247	14	261
Register of Wills	45	0.382%	505		505	28	533
Sheriff	190	1.612%	2,129		2,129	119	2,248
Coroner	25	0.212%	280		280	16	296
Prothonotary	141	1.196%	1,580		1,580	88	1,668
Clerk Courts	213	1.807%	2,387		2,387	133	2,520
District Attorney	25	0.212%	280		280	16	296
Courts	26	0.221%	292		292	16	308
District Justices	797	6.763%	8,933		8,933	499	9,432
Constables	14	0.119%	157		157	9	166
Controlled Subst	393	3.335%	4,405		4,405	246	4,651
Juvenile Probation	139	1.179%	1,557		1,557	87	1,644
Adult Probation	530	4.497%	5,940		5,940	332	6,272
Youth Development Ctr	10	0.085%	112		112	6	118
Prison	58	0.492%	650		650	36	686
EMA	4	0.034%	45		45	3	48
Parks	439	3.725%	4,920		4,920	275	5,195
Conservation	26	0.221%	292		292	16	308
Coop Extension	4	0.034%	45		45	3	48
Pleasant Acres	811	6.882%	9,090		9,090	508	9,598
Children & Youth	751	6.373%	8,418		8,418	470	8,888
E-911	491	4.166%	5,503		5,503	308	5,811
Liquid Fuels	20	0.170%	225		225	13	238
Agency on Aging	231	1.960%	2,589		2,589	145	2,734
MH/IDD	329	2.792%	3,688		3,688	206	3,894
Health Choices	27	0.229%	302		302	17	319
Domestic Relations	663	5.626%	7,431		7,431	415	7,846
Weatherization Liheap	8	0.068%	90		90	5	95
CDBG	232	1.969%	2,601		2,601	145	2,746
Retirement Fund	11	0.093%	123		123	7	130
Drug & Alcohol	146	1.239%	1,637		1,637	91	1,728
Weatherization DOE	6	0.051%	67		67	4	71
Other	115	0.976%	1,286		1,286	72	1,358

**YORK COUNTY, PENNSYLVANIA  
Treasurer  
Detail Allocation of  
Receipts**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	11,785	100.000%	132,084	-	132,084	5,597	137,681
Second Allocation Total	8,936						
Total	11,785	100.000%	132,084	-	132,084	5,597	137,681

(A) Alloc basis: Transactions By Department (Revenue)

Source: Revenue Audit Trail

**York County, Pennsylvania  
Human Resources**

The Human Resources department is responsible for areas concerning personnel management throughout the County. The department's main responsibilities are administration of employee benefits programs, risk liability and maintenance of personnel files and recording of personnel's conformity with policies, rules and regulations established by the County.

Costs relating to personnel administration are allocated to departments based on the number of employees in each department (excluding Pleasant Acres). Pleasant Acres employees, as well as the cost center, have been excluded from the allocation base because they maintain their own Human Resources department.

Costs relating to the administration of employee benefits and risk liability are allocated based on the number of employees in each department.

Costs pertaining to Labor Relations are allocated based on the number of union positions in each department.

Directly charged salaries, as well as other non allowable costs, have been excluded from the plan.

Ref: OMB Circular A-87, Attachment B, Section 10

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Human Resources  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	700,943		700,943	700,943
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	46,468	-	46,468	
Equipment Use	8,293	-	8,293	
Employee Benefits	233,440	31	233,471	
Liability Insurance	1,399	-	1,399	
Property Insurance	963	2	965	
Retirement Administration	3,399	19	3,418	
County Maintenance	33,565	2,876	36,441	
Human Services Center	-	-	-	
County Annex	-	-	-	
	-	-	-	
Information Services	75,482	14,398	89,880	
Commissioners	583	70	653	
Solicitor	12,887	269	13,156	
Purchasing	3,841	163	4,004	
Controller	3,264	64	3,328	
Treasurer	-	-	-	
Human Resources		3,907	3,907	
Payroll Office		1,719	1,719	
Central Telephone		407	407	
		-	-	
Archives		3,581	3,581	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>423,584</u>	<u>27,506</u>	<u>451,090</u>	<u>451,090</u>

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Human Resources  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>1,124,527</u>	<u>27,506</u>	<u>1,152,033</u>	<u>1,152,033</u>

**YORK COUNTY, PENNSYLVANIA  
Human Resources  
Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
<u>Wages and Benefits</u>							
Salaries & Wages	458,276	76,751	85,556	70,918	137,515	87,536	-
<u>Other Expenses and Cost</u>							
Advertising	18,782	3,146	3,506	2,907	5,636	3,588	-
Postage	25	4	5	4	8	5	-
Telephone	3,260	546	609	504	978	623	-
Training	2,008	336	375	311	603	384	-
Assoc Dues	1,955	327	365	303	587	373	-
Printing	1,509	253	282	234	453	288	-
Travel	963	161	180	149	289	184	-
Maintenance and Repairs	-	-	-	-	-	-	-
Contracted Services	30,225	5,062	5,643	4,677	9,070	5,773	-
Professional Services	105,563	1,120	54,626	3,469	46,348	-	-
Office Supplies	5,924	992	1,106	917	1,778	1,132	-
Parking	-	-	-	-	-	-	-
Arbitration Fees	66,319	-	-	-	66,319	-	-
ADA Expenses	-	-	-	-	-	-	-
Office Equipment	6,020	1,008	1,124	932	1,806	1,150	-
HIPPA Programs	114	-	-	114	-	-	-
Subscriptions	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Departmental Expenditures	700,943	89,707	153,376	85,437	271,388	101,035	-
<u>Cost Adjustments</u>							
Deductions	-	-	-	-	-	-	-
Departmental Cost Adjustments	-	-	-	-	-	-	-
Functional Cost	700,943	89,707	153,376	85,437	271,388	101,035	-
Additions: 1st							
Central Service Centers	423,584	-	423,584	-	-	-	-
REALLOCATE ADMIN	-	(89,707)	20,117	16,675	32,333	20,582	-
Allocable Costs	1,124,527	-	597,076	102,112	303,721	121,617	-
Unallocated	-	-	-	-	-	-	-
1st Allocation	1,124,527	-	597,076	102,112	303,721	121,617	-
Additions: 2nd							
Central Service Centers	27,506	-	27,506	-	-	-	-
REALLOCATE ADMIN	-	-	-	-	-	-	-
Allocable Costs	27,506	-	27,506	-	-	-	-
Unallocated	-	-	-	-	-	-	-
2nd Allocation	27,506	-	27,506	-	-	-	-
Total Allocated	1,152,033	-	624,582	102,112	303,721	121,617	-

**YORK COUNTY, PENNSYLVANIA**  
**Human Resources**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
Building Use	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-
Retirement Administration	1,867	1,493	128	-	246	-
County Maintenance	14,641	8,365	1,191	3,711	1,374	-
Human Services Center	4,692	2,687	383	1,181	441	-
County Annex	3,576	2,090	298	844	344	-
Information Services	7,030	5,380	766	-	884	-
Commissioners	2,340	1,791	255	-	294	-
Solicitor	781	597	85	-	99	-
Purchasing	1,171	896	128	-	147	-
Controller	4,298	3,290	468	-	540	-
Treasurer	2,689	2,090	255	-	344	-
Human Resources	3,907	2,991	425	-	491	-
Payroll Office	1,215	940	128	-	147	-
Central Telephone	725	626	-	-	99	-
	-	-	-	-	-	-
Archives	2,834	2,192	298	-	344	-
Risk Management	-	-	-	-	-	-
Human Services	4,776	3,762	425	-	589	-
Fleet Management	2,126	1,252	171	507	196	-
	-	-	-	-	-	-
Voter Registration	2,531	1,566	212	507	246	-
Tax Assessment	12,883	7,520	978	3,207	1,178	-
Weights & Measurers	406	314	43	-	49	-
Tax Collectors	7,520	7,520	-	-	-	-
Tax Claims	-	-	-	-	-	-
Recorder of Deeds	4,010	3,136	383	-	491	-
Traffic Safety	1,215	940	128	-	147	-
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	2,024	1,566	212	-	246	-
Register of Wills	4,443	2,818	340	844	441	-
Sheriff	56,723	33,216	4,465	13,838	5,204	-
Coroner	1,619	1,252	171	-	196	-
Prothonotary	13,481	8,146	1,021	3,037	1,277	-
Clerk Courts	20,620	11,908	1,616	5,230	1,866	-
Public Defender	16,606	11,282	1,531	2,026	1,767	-
District Attorney	43,572	29,146	3,955	5,904	4,567	-
Courts	36,067	25,070	2,850	4,219	3,928	-
District Justices	46,453	27,262	3,615	11,305	4,271	-
Constables	-	-	-	-	-	-
Divorce Masters	1,619	1,252	171	-	196	-
Controlled Subst	-	-	-	-	-	-
Juvenile Probation	32,629	18,490	2,467	8,775	2,897	-
Adult Probation	56,927	32,590	4,381	14,849	5,107	-
Youth Development Ctr	21,277	12,222	1,574	5,567	1,914	-
Maint Adults	-	-	-	-	-	-
Prison	282,974	156,061	20,287	82,175	24,451	-

**YORK COUNTY, PENNSYLVANIA**  
**Human Resources**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
Public Safety	406	314	43	-	49	-
EMA	2,427	1,878	255	-	294	-
Radiation Act	-	-	-	-	-	-
HazMat	-	-	-	-	-	-
Parks	17,456	10,344	1,106	4,386	1,620	-
Conservation	6,077	4,702	638	-	737	-
AG Land Pres	1,215	940	128	-	147	-
Planning	-	-	-	-	-	-
Coop Extension	3,642	2,818	383	-	441	-
Pleasant Acres	112,018	-	20,839	66,482	24,697	-
Human Services MLR	-	-	-	-	-	-
Children & Youth	76,475	44,812	6,082	18,560	7,021	-
Children & Youth MLR	-	-	-	-	-	-
E-911	58,978	36,040	4,805	12,486	5,647	-
E-911 Maintenance	2,126	1,252	171	507	196	-
Liquid Fuels	-	-	-	-	-	-
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	35,596	21,308	2,850	8,100	3,338	-
Aging MLR	-	-	-	-	-	-
MH/IDD	66,921	40,422	5,486	14,679	6,334	-
MH/IDD MLR	-	-	-	-	-	-
Health Choices	2,427	1,878	255	-	294	-
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	37,090	20,994	2,850	9,956	3,290	-
Drug & Alcohol	4,486	2,818	383	844	441	-
Human Services FGDM	-	-	-	-	-	-
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-
Other	20	29	(9)	(5)	4	-
<b>Subtotal</b>	<b>1,152,033</b>	<b>624,582</b>	<b>102,112</b>	<b>303,721</b>	<b>121,617</b>	<b>-</b>
<b>Total</b>	<b>1,152,033</b>	<b>624,582</b>	<b>102,112</b>	<b>303,721</b>	<b>121,617</b>	<b>-</b>

**YORK COUNTY, PENNSYLVANIA**  
**Human Resources**  
**Detail Allocation of**  
**Personnel Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	5.00	0.250%	1,493		1,493		1,493
County Maintenance	28.00	1.401%	8,365		8,365		8,365
Human Services Center	9.00	0.450%	2,687		2,687		2,687
County Annex	7.00	0.350%	2,090		2,090		2,090
Information Services	18.00	0.901%	5,380		5,380		5,380
Commissioners	6.00	0.300%	1,791		1,791		1,791
Solicitor	2.00	0.100%	597		597		597
Purchasing	3.00	0.150%	896		896		896
Controller	11.00	0.551%	3,290		3,290		3,290
Treasurer	7.00	0.350%	2,090		2,090		2,090
Human Resources	10.00	0.501%	2,991		2,991		2,991
Payroll Office	3.00	0.150%	896		896	44	940
Central Telephone	2.00	0.100%	597		597	29	626
Archives	7.00	0.350%	2,090		2,090	102	2,192
Human Services	12.00	0.601%	3,588		3,588	174	3,762
Fleet Management	4.00	0.200%	1,194		1,194	58	1,252
Voter Registration	5.00	0.250%	1,493		1,493	73	1,566
Tax Assessment	24.00	1.201%	7,171		7,171	349	7,520
Weights & Measurers	1.00	0.050%	299		299	15	314
Tax Collectors	24.00	1.201%	7,171		7,171	349	7,520
Recorder of Deeds	10.00	0.501%	2,991		2,991	145	3,136
Traffic Safety	3.00	0.150%	896		896	44	940
Veteran's Affairs	5.00	0.250%	1,493		1,493	73	1,566
Register of Wills	9.00	0.450%	2,687		2,687	131	2,818
Sheriff	106.00	5.305%	31,675		31,675	1,541	33,216
Coroner	4.00	0.200%	1,194		1,194	58	1,252
Prothonotary	26.00	1.301%	7,768		7,768	378	8,146
Clerk Courts	38.00	1.902%	11,356		11,356	552	11,908
Public Defender	36.00	1.802%	10,759		10,759	523	11,282
District Attorney	93.00	4.655%	27,794		27,794	1,352	29,146
Courts	80.00	4.004%	23,907		23,907	1,163	25,070
District Justices	87.00	4.354%	25,997		25,997	1,265	27,262
Divorce Masters	4.00	0.200%	1,194		1,194	58	1,252
Juvenile Probation	59.00	2.953%	17,632		17,632	858	18,490
Adult Probation	104.00	5.205%	31,078		31,078	1,512	32,590
Youth Development Ctr	39.00	1.952%	11,655		11,655	567	12,222
Prison	498.00	24.925%	148,821		148,821	7,240	156,061
Public Safety	1.00	0.050%	299		299	15	314
EMA	6.00	0.300%	1,791		1,791	87	1,878
Parks	33.00	1.652%	9,864		9,864	480	10,344
Conservation	15.00	0.751%	4,484		4,484	218	4,702
AG Land Pres	3.00	0.150%	896		896	44	940
Coop Extension	9.00	0.450%	2,687		2,687	131	2,818
Children & Youth	143.00	7.157%	42,733		42,733	2,079	44,812
E-911	115.00	5.756%	34,368		34,368	1,672	36,040
E-911 Maintenance	4.00	0.200%	1,194		1,194	58	1,252
Agency on Aging	68.00	3.403%	20,319		20,319	989	21,308
MH/IDD	129.00	6.456%	38,547		38,547	1,875	40,422
Health Choices	6.00	0.300%	1,791		1,791	87	1,878

**YORK COUNTY, PENNSYLVANIA  
Human Resources  
Detail Allocation of  
Personnel Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	67.00	3.353%	20,020		20,020	974	20,994
Public Relations	1.00	0.050%	299		299	15	314
Drug & Alcohol	9.00	0.450%	2,687		2,687	131	2,818
Other		0.000%	31		31	(2)	29
<hr/>							
Subtotal	1,998	100.000%	597,076	-	597,076	27,506	624,582
Second Allocation Total	1,892						
<hr/>							
Total	1,998	100.000%	597,076	-	597,076	27,506	624,582

(A) Alloc basis: Full-Time Equiv Employees By Dept (Ex:Pleasant Acres)

Source: Payroll Statistics

**YORK COUNTY, PENNSYLVANIA**  
**Human Resources**  
**Detail Allocation of**  
**Benefits Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	3.00	0.125%	128		128		128
County Maintenance	28.00	1.166%	1,191		1,191		1,191
Human Services Center	9.00	0.375%	383		383		383
County Annex	7.00	0.292%	298		298		298
Information Services	18.00	0.750%	766		766		766
Commissioners	6.00	0.250%	255		255		255
Solicitor	2.00	0.083%	85		85		85
Purchasing	3.00	0.125%	128		128		128
Controller	11.00	0.458%	468		468		468
Treasurer	6.00	0.250%	255		255		255
Human Resources	10.00	0.416%	425		425		425
Payroll Office	3.00	0.125%	128		128	-	128
Archives	7.00	0.292%	298		298	-	298
Human Services	10.00	0.416%	425		425	-	425
Fleet Management	4.00	0.167%	171		171	-	171
Voter Registration	5.00	0.208%	212		212	-	212
Tax Assessment	23.00	0.958%	978		978	-	978
Weights & Measurers	1.00	0.042%	43		43	-	43
Recorder of Deeds	9.00	0.375%	383		383	-	383
Traffic Safety	3.00	0.125%	128		128	-	128
Veteran's Affairs	5.00	0.208%	212		212	-	212
Register of Wills	8.00	0.333%	340		340	-	340
Sheriff	105.00	4.373%	4,465		4,465	-	4,465
Coroner	4.00	0.167%	171		171	-	171
Prothonotary	24.00	1.000%	1,021		1,021	-	1,021
Clerk Courts	38.00	1.583%	1,616		1,616	-	1,616
Public Defender	36.00	1.499%	1,531		1,531	-	1,531
District Attorney	93.00	3.873%	3,955		3,955	-	3,955
Courts	67.00	2.791%	2,850		2,850	-	2,850
District Justices	85.00	3.540%	3,615		3,615	-	3,615
Divorce Masters	4.00	0.167%	171		171	-	171
Juvenile Probation	58.00	2.416%	2,467		2,467	-	2,467
Adult Probation	103.00	4.290%	4,381		4,381	-	4,381
Youth Development Ctr	37.00	1.541%	1,574		1,574	-	1,574
Prison	477.00	19.867%	20,287		20,287	-	20,287
Public Safety	1.00	0.042%	43		43	-	43
EMA	6.00	0.250%	255		255	-	255
Parks	26.00	1.083%	1,106		1,106	-	1,106
Conservation	15.00	0.625%	638		638	-	638
AG Land Pres	3.00	0.125%	128		128	-	128
Coop Extension	9.00	0.375%	383		383	-	383
Pleasant Acres	490.00	20.408%	20,839		20,839	-	20,839
Children & Youth	143.00	5.956%	6,082		6,082	-	6,082
E-911	113.00	4.706%	4,805		4,805	-	4,805
E-911 Maintenance	4.00	0.167%	171		171	-	171
Agency on Aging	67.00	2.791%	2,850		2,850	-	2,850
MH/IDD	129.00	5.373%	5,486		5,486	-	5,486
Health Choices	6.00	0.250%	255		255	-	255
Domestic Relations	67.00	2.791%	2,850		2,850	-	2,850
Public Relations	1.00	0.042%	43		43	-	43

**YORK COUNTY, PENNSYLVANIA  
Human Resources  
Detail Allocation of  
Benefits Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Drug & Alcohol	9.00	0.375%	383		383	-	383
Other		0.000%	(9)		(9)	-	(9)
<hr/>							
Subtotal	2,401	100.000%	102,112	-	102,112	-	102,112
Second Allocation Total	2,298						
<hr/>							
Total	2,401	100.000%	102,112	-	102,112	-	102,112

(A) Alloc basis: Full-Time Employees By Dept

Source: Payroll Statistics

**YORK COUNTY, PENNSYLVANIA  
Human Resources  
Detail Allocation of  
Labor Relations**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	22	1.222%	3,711		3,711		3,711
Human Services Center	7	0.389%	1,181		1,181		1,181
County Annex	5	0.278%	844		844		844
Fleet Management	3	0.167%	507		507	-	507
Voter Registration	3	0.167%	507		507	-	507
Tax Assessment	19	1.056%	3,207		3,207	-	3,207
Register of Wills	5	0.278%	844		844	-	844
Sheriff	82	4.556%	13,838		13,838	-	13,838
Prothonotary	18	1.000%	3,037		3,037	-	3,037
Clerk Courts	31	1.722%	5,230		5,230	-	5,230
Public Defender	12	0.667%	2,026		2,026	-	2,026
District Attorney	35	1.944%	5,904		5,904	-	5,904
Courts	25	1.389%	4,219		4,219	-	4,219
District Justices	67	3.722%	11,305		11,305	-	11,305
Juvenile Probation	52	2.889%	8,775		8,775	-	8,775
Adult Probation	88	4.889%	14,849		14,849	-	14,849
Youth Development Ctr	33	1.833%	5,567		5,567	-	5,567
Prison	487	27.056%	82,175		82,175	-	82,175
Parks	26	1.444%	4,386		4,386	-	4,386
Pleasant Acres	394	21.889%	66,482		66,482	-	66,482
Children & Youth	110	6.111%	18,560		18,560	-	18,560
E-911	74	4.111%	12,486		12,486	-	12,486
E-911 Maintenance	3	0.167%	507		507	-	507
Agency on Aging	48	2.667%	8,100		8,100	-	8,100
MH/IDD	87	4.833%	14,679		14,679	-	14,679
Domestic Relations	59	3.278%	9,956		9,956	-	9,956
Drug & Alcohol	5	0.278%	844		844	-	844
Other		0.000%	(5)		(5)	-	(5)
<hr/>							
Subtotal	1,800	100.000%	303,721	-	303,721	-	303,721
Second Allocation Total	1,766						
<hr/>							
Total	1,800	100.000%	303,721	-	303,721	-	303,721

(A) Alloc basis: Full-Time Equiv Union Employees By Dept

Source: Payroll Statistics

**YORK COUNTY, PENNSYLVANIA**  
**Human Resources**  
**Detail Allocation of**  
**Risk/Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	5.00	0.202%	246		246		246
County Maintenance	28.00	1.130%	1,374		1,374		1,374
Human Services Center	9.00	0.363%	441		441		441
County Annex	7.00	0.283%	344		344		344
Information Services	18.00	0.727%	884		884		884
Commissioners	6.00	0.242%	294		294		294
Solicitor	2.00	0.081%	99		99		99
Purchasing	3.00	0.121%	147		147		147
Controller	11.00	0.444%	540		540		540
Treasurer	7.00	0.283%	344		344		344
Human Resources	10.00	0.404%	491		491		491
Payroll Office	3.00	0.121%	147		147	-	147
Central Telephone	2.00	0.081%	99		99	-	99
Archives	7.00	0.283%	344		344	-	344
Human Services	12.00	0.484%	589		589	-	589
Fleet Management	4.00	0.161%	196		196	-	196
Voter Registration	5.00	0.202%	246		246	-	246
Tax Assessment	24.00	0.969%	1,178		1,178	-	1,178
Weights & Measurers	1.00	0.040%	49		49	-	49
Recorder of Deeds	10.00	0.404%	491		491	-	491
Traffic Safety	3.00	0.121%	147		147	-	147
Veteran's Affairs	5.00	0.202%	246		246	-	246
Register of Wills	9.00	0.363%	441		441	-	441
Sheriff	106.00	4.279%	5,204		5,204	-	5,204
Coroner	4.00	0.161%	196		196	-	196
Prothonotary	26.00	1.050%	1,277		1,277	-	1,277
Clerk Courts	38.00	1.534%	1,866		1,866	-	1,866
Public Defender	36.00	1.453%	1,767		1,767	-	1,767
District Attorney	93.00	3.755%	4,567		4,567	-	4,567
Courts	80.00	3.230%	3,928		3,928	-	3,928
District Justices	87.00	3.512%	4,271		4,271	-	4,271
Divorce Masters	4.00	0.161%	196		196	-	196
Juvenile Probation	59.00	2.382%	2,897		2,897	-	2,897
Adult Probation	104.00	4.199%	5,107		5,107	-	5,107
Youth Development Ctr	39.00	1.574%	1,914		1,914	-	1,914
Prison	498.00	20.105%	24,451		24,451	-	24,451
Public Safety	1.00	0.040%	49		49	-	49
EMA	6.00	0.242%	294		294	-	294
Parks	33.00	1.332%	1,620		1,620	-	1,620
Conservation	15.00	0.606%	737		737	-	737

**YORK COUNTY, PENNSYLVANIA  
Human Resources  
Detail Allocation of  
Risk/Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	3.00	0.121%	147		147	-	147
Coop Extension	9.00	0.363%	441		441	-	441
Pleasant Acres	503.00	20.307%	24,697		24,697	-	24,697
Children & Youth	143.00	5.773%	7,021		7,021	-	7,021
E-911	115.00	4.643%	5,647		5,647	-	5,647
E-911 Maintenance	4.00	0.161%	196		196	-	196
Agency on Aging	68.00	2.745%	3,338		3,338	-	3,338
MH/IDD	129.00	5.208%	6,334		6,334	-	6,334
Health Choices	6.00	0.242%	294		294	-	294
Domestic Relations	67.00	2.705%	3,290		3,290	-	3,290
Public Relations	1.00	0.040%	49		49	-	49
Drug & Alcohol	9.00	0.363%	441		441	-	441
Other		0.000%	4		4	-	4
<hr/>							
Subtotal	2,477	100.000%	121,617	-	121,617	-	121,617
Second Allocation Total	2,371						
<hr/>							
Total	2,477	100.000%	121,617	-	121,617	-	121,617

(A) Alloc basis: Full-Time Equiv Employees By Dept (Ex:Tax Collectors)

**York County, Pennsylvania  
Payroll Office**

The Payroll office performs several activities including the preparation of bi-weekly payroll and year-end W-2 reports, as well as other miscellaneous duties associated with the payroll function.

Costs associated with the Payroll Office are allocated to departments based on the total number of paychecks issued by each department.

Ref: OMB Circular A-87, Attachment B, Section 10

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Payroll Office  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	133,717		133,717	133,717
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	341	-	341	
Employee Benefits	45,310	5	45,315	
Liability Insurance	418	-	418	
Property Insurance	-	-	-	
Retirement Administration	1,021	6	1,027	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	246,654	46,843	293,497	
Commissioners	117	14	131	
Solicitor	-	-	-	
Purchasing	531	23	554	
Controller	420	8	428	
Treasurer	-	-	-	
Human Resources	1,171	44	1,215	
Payroll Office		516	516	
Central Telephone		86	86	
Archives		1,020	1,020	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>295,983</u>	<u>48,565</u>	<u>344,548</u>	<u>344,548</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>429,700</u></u>	<u><u>48,565</u></u>	<u><u>478,265</u></u>	<u><u>478,265</u></u>

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Payroll Office  
Schedule of Costs to be Allocated by Function**

	Total	General and Administration	
<u>Wages and Benefits</u>			
Salaries & Wages	121,762		121,762
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		
Telephone	670		670
Printing	-		
Contracted Services	6,979		6,979
Equipment Rental	-		
Maintenance and Repairs	-		
Office Equipment	-		
Computer Forms	581		581
Office Supplies	3,725		3,725
	-		
Departmental Expenditures	133,717	-	133,717
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments	-		
	-		
Functional Cost	133,717	-	133,717
Additions: 1st Central Service Centers	295,983	295,983	
REALLOCATE ADMIN		(295,983)	295,983

2013 Actual

**YORK COUNTY, PENNSYLVANIA**  
**Payroll Office**  
**Schedule of Costs to be Allocated by Function**

	<u>Total</u>	<u>General and Administration</u>	
Allocable Costs	429,700	-	429,700
Unallocated	-		
1st Allocation	<u>429,700</u>	-	<u>429,700</u>
Additions: 2nd Central Service Centers	48,565	48,565	
REALLOCATE ADMIN		(48,565)	48,565
Allocable Costs	<u>48,565</u>	-	<u>48,565</u>
Unallocated	-		
2nd Allocation	<u>48,565</u>	-	<u>48,565</u>
Total Allocated	<u><u>478,265</u></u>	-	<u><u>478,265</u></u>

**YORK COUNTY, PENNSYLVANIA**  
**Payroll Office**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Payroll Processing
Retirement Administration	920	920
County Maintenance	4,813	4,813
Human Services Center	1,547	1,547
County Annex	1,203	1,203
Information Services	3,094	3,094
Commissioners	1,031	1,031
Solicitor	344	344
Purchasing	516	516
Controller	1,891	1,891
Treasurer	1,263	1,263
Human Resources	1,719	1,719
Payroll Office	516	516
Central Telephone	385	385
Archives	1,403	1,403
Human Services	2,374	2,374
Fleet Management	769	769
Voter Registration	1,019	1,019
Tax Assessment	4,612	4,612
Weights & Measurers	192	192
Tax Collectors	4,612	4,612
Recorder of Deeds	1,855	1,855
Traffic Safety	644	644
Veteran's Affairs	1,029	1,029
Register of Wills	1,663	1,663
Sheriff	20,243	20,243
Coroner	826	826
Prothonotary	4,930	4,930
Clerk Courts	7,366	7,366
Public Defender	6,919	6,919
District Attorney	17,870	17,870
Courts	15,304	15,304
District Justices	16,592	16,592
Divorce Masters	769	769
Juvenile Probation	11,272	11,272
Adult Probation	19,859	19,859
Youth Development Ctr	7,428	7,428
Prison	95,690	95,690
Public Safety	192	192
EMA	1,153	1,153
Parks	6,405	6,405
Conservation	2,883	2,883

2013 Actual

**YORK COUNTY, PENNSYLVANIA**  
**Payroll Office**  
**Department Cost Allocation Summary - Total Costs**

<u>User Department</u>	<u>Total</u>	<u>Payroll Processing</u>
AG Land Pres	577	577
Coop Extension	1,730	1,730
Pleasant Acres	96,718	96,718
Children & Youth	27,480	27,480
E-911	22,031	22,031
Agency on Aging	13,065	13,065
MH/IDD	24,788	24,788
Health Choices	1,153	1,153
Domestic Relations	12,940	12,940
Public Relations	192	192
Drug & Alcohol	1,730	1,730
Other	(23)	(23)
<hr/>		
Subtotal	478,265	478,265
<hr/>		
Total	<u>478,265</u>	<u>478,265</u>

**YORK COUNTY, PENNSYLVANIA**  
**Payroll Office**  
**Detail Allocation of**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	139	0.214%	920		920		920
County Maintenance	728	1.120%	4,813		4,813		4,813
Human Services Center	234	0.360%	1,547		1,547		1,547
County Annex	182	0.280%	1,203		1,203		1,203
Information Services	468	0.720%	3,094		3,094		3,094
Commissioners	156	0.240%	1,031		1,031		1,031
Solicitor	52	0.080%	344		344		344
Purchasing	78	0.120%	516		516		516
Controller	286	0.440%	1,891		1,891		1,891
Treasurer	191	0.294%	1,263		1,263		1,263
Human Resources	260	0.400%	1,719		1,719		1,719
Payroll Office	78	0.120%	516		516		516
Central Telephone	52	0.080%	344		344	41	385
Archives	190	0.292%	1,255		1,255	148	1,403
Human Services	321	0.494%	2,123		2,123	251	2,374
Fleet Management	104	0.160%	688		688	81	769
Voter Registration	138	0.212%	911		911	108	1,019
Tax Assessment	624	0.960%	4,125		4,125	487	4,612
Weights & Measurers	26	0.040%	172		172	20	192
Tax Collectors	624	0.960%	4,125		4,125	487	4,612
Recorder of Deeds	251	0.386%	1,659		1,659	196	1,855
Traffic Safety	87	0.134%	576		576	68	644
Veteran's Affairs	139	0.214%	920		920	109	1,029
Register of Wills	225	0.346%	1,487		1,487	176	1,663
Sheriff	2,739	4.213%	18,103		18,103	2,140	20,243
Coroner	112	0.172%	739		739	87	826
Prothonotary	667	1.026%	4,409		4,409	521	4,930
Clerk Courts	997	1.533%	6,587		6,587	779	7,366
Public Defender	936	1.440%	6,188		6,188	731	6,919
District Attorney	2,418	3.719%	15,981		15,981	1,889	17,870
Courts	2,071	3.185%	13,686		13,686	1,618	15,304
District Justices	2,245	3.453%	14,838		14,838	1,754	16,592
Divorce Masters	104	0.160%	688		688	81	769
Juvenile Probation	1,525	2.346%	10,081		10,081	1,191	11,272
Adult Probation	2,687	4.133%	17,760		17,760	2,099	19,859
Youth Development Ctr	1,005	1.546%	6,643		6,643	785	7,428
Prison	12,948	19.915%	85,575		85,575	10,115	95,690
Public Safety	26	0.040%	172		172	20	192
EMA	156	0.240%	1,031		1,031	122	1,153
Parks	867	1.333%	5,728		5,728	677	6,405
Conservation	390	0.600%	2,578		2,578	305	2,883
AG Land Pres	78	0.120%	516		516	61	577
Coop Extension	234	0.360%	1,547		1,547	183	1,730
Pleasant Acres	13,087	20.129%	86,494		86,494	10,224	96,718
Children & Youth	3,718	5.719%	24,575		24,575	2,905	27,480

**YORK COUNTY, PENNSYLVANIA  
Payroll Office  
Detail Allocation of**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
E-911	2,981	4.585%	19,702		19,702	2,329	22,031
E-911 Maintenance	104	0.160%	688		688	81	769
Agency on Aging	1,768	2.719%	11,684		11,684	1,381	13,065
MH/IDD	3,354	5.159%	22,168		22,168	2,620	24,788
Health Choices	156	0.240%	1,031		1,031	122	1,153
Domestic Relations	1,751	2.693%	11,572		11,572	1,368	12,940
Public Relations	26	0.040%	172		172	20	192
Drug & Alcohol	234	0.360%	1,547		1,547	183	1,730
Other		0.000%	(25)		(25)	2	(23)
<hr/>							
Subtotal	65,017	100.000%	429,700	-	429,700	48,565	478,265
Second Allocation Total	62,165						
<hr/>							
Total	65,017	100.000%	429,700	-	429,700	48,565	478,265

(A) Alloc basis: Payroll Checks Issued By Department

Source: Payroll Statistics

2013 Actual

**York County, Pennsylvania  
Central Telephone**

The County's Central Switchboard is monitored during regular working hours by an operator. Salaries, fringe benefits and other operating costs are included in the allocation process.

Costs associated with the Switchboard operator are allocated to departments based on the number of telephone lines in each department.

Telephone line charges are directly charged to all departments and have excluded from this plan.

Ref: OMB Circular A-87, Attachment B, Section 10

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Central Telephone  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	19,168		19,168	19,168
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	5,476	-	5,476	
Employee Benefits	13,945	1	13,946	
Liability Insurance	236	-	236	
Property Insurance	-	-	-	
Retirement Administration	-	-	-	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	-	-	-	
Commissioners	129	15	144	
Solicitor	-	-	-	
Purchasing	88	4	92	
Controller	741	14	755	
Treasurer	-	-	-	
Human Resources	696	29	725	
Payroll Office	344	41	385	
Central Telephone		687	687	
Archives	-	-	-	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	21,655	791	22,446	22,446
Departmental Cost Adjustments				
Direct Telephone	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Central Telephone  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Total to be Allocated	<u>40,823</u>	<u>791</u>	<u>41,614</u>	<u>41,614</u>

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Central Telephone  
Schedule of Costs to be Allocated by Function**

	Total	General and Administration	
<hr/>			
<u>Wages and Benefits</u>			
Salaries & Wages	15,720		15,720
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		-
Telephone	3,380		3,380
Office Supplies	68		68
Departmental Expenditures	19,168	-	19,168
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Direct Telephone	-		
	-		
<hr/>			
Functional Cost	19,168	-	19,168
Additions: 1st Central Service Centers	21,655	21,655	
REALLOCATE ADMIN		(21,655)	21,655
<hr/>			
Allocable Costs	40,823	-	40,823
Unallocated	-		
1st Allocation	40,823	-	40,823
<hr/>			
Additions: 2nd Central Service Centers	791	791	

2013 Actual

**YORK COUNTY, PENNSYLVANIA**  
**Central Telephone**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	
REALLOCATE ADMIN		(791)	791
Allocable Costs	791	-	791
Unallocated	-		
2nd Allocation	791	-	791
Total Allocated	41,614	-	41,614

**YORK COUNTY, PENNSYLVANIA**  
**Central Telephone**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	
County Maintenance	815	815
Information Services	836	836
Commissioners	300	300
Solicitor	65	65
Purchasing	86	86
Controller	300	300
Treasurer	214	214
Human Resources	407	407
Payroll Office	86	86
Central Telephone	687	687
Archives	132	132
Risk Management	-	-
Human Services	263	263
Fleet Management	-	-
Voter Registration	219	219
Tax Assessment	635	635
Weights & Measurers	44	44
Recorder of Deeds	197	197
Traffic Safety	88	88
Traffic Safety MLR	-	-
Veteran's Affairs	88	88
Register of Wills	285	285
Sheriff	1,512	1,512
Coroner	88	88
Prothonotary	788	788
Clerk Courts	964	964
Public Defender	461	461
District Attorney	788	788
Courts	3,834	3,834
District Justices	2,366	2,366
Divorce Masters	153	153
Juvenile Probation	767	767
Adult Probation	1,402	1,402
Youth Development Ctr	547	547
Prison	6,179	6,179
EMA	22	22
Parks	416	416
Conservation	241	241
AG Land Pres	66	66
Planning	175	175
Coop Extension	614	614

2013 Actual

**YORK COUNTY, PENNSYLVANIA**  
**Central Telephone**  
**Department Cost Allocation Summary - Total Costs**

<u>User Department</u>	<u>Total</u>	
Pleasant Acres	3,901	3,901
Children & Youth	811	811
E-911	3,769	3,769
SC Training Ctr	-	-
Agency on Aging	898	898
MH/IDD	1,599	1,599
Domestic Relations	2,476	2,476
Drug & Alcohol	197	197
Human Services FGDM	66	66
Other	613	613
Subtotal	41,614	41,614
Total	41,614	41,614

YORK COUNTY, PENNSYLVANIA  
Central Telephone  
Detail Allocation of  
Telephone Services

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	38	1.997%	815		815		815
Information Services	39	2.049%	836		836		836
Commissioners	14	0.736%	300		300		300
Solicitor	3	0.158%	65		65		65
Purchasing	4	0.210%	86		86		86
Controller	14	0.736%	300		300		300
Treasurer	10	0.525%	214		214		214
Human Resources	19	0.998%	407		407		407
Payroll Office	4	0.210%	86		86		86
Central Telephone	32	1.682%	687		687		687
Archives	6	0.315%	129		129	3	132
Human Services	12	0.631%	258		258	5	263
Voter Registration	10	0.525%	214		214	5	219
Tax Assessment	29	1.524%	622		622	13	635
Weights & Measurers	2	0.105%	43		43	1	44
Recorder of Deeds	9	0.473%	193		193	4	197
Traffic Safety	4	0.210%	86		86	2	88
Veteran's Affairs	4	0.210%	86		86	2	88
Register of Wills	13	0.683%	279		279	6	285
Sheriff	69	3.626%	1,480		1,480	32	1,512
Coroner	4	0.210%	86		86	2	88
Prothonotary	36	1.892%	772		772	16	788
Clerk Courts	44	2.312%	944		944	20	964
Public Defender	21	1.104%	451		451	10	461
District Attorney	36	1.892%	772		772	16	788
Courts	175	9.196%	3,754		3,754	80	3,834
District Justices	108	5.675%	2,317		2,317	49	2,366
Divorce Masters	7	0.368%	150		150	3	153
Controlled Subst	4	0.210%	86		86	2	88
Juvenile Probation	35	1.839%	751		751	16	767
Adult Probation	64	3.363%	1,373		1,373	29	1,402
Youth Development Ctr	25	1.314%	536		536	11	547
Prison	282	14.819%	6,050		6,050	129	6,179
EMA	1	0.053%	22		22	-	22
Parks	19	0.998%	407		407	9	416
Conservation	11	0.578%	236		236	5	241
AG Land Pres	3	0.158%	65		65	1	66
Planning	8	0.420%	171		171	4	175
Coop Extension	28	1.471%	601		601	13	614
Pleasant Acres	178	9.354%	3,819		3,819	82	3,901
Children & Youth	37	1.944%	794		794	17	811

**YORK COUNTY, PENNSYLVANIA  
Central Telephone  
Detail Allocation of  
Telephone Services**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
E-911	172	9.038%	3,690		3,690	79	3,769
Agency on Aging	41	2.154%	879		879	19	898
MH/IDD	73	3.836%	1,566		1,566	33	1,599
Health Choices	2	0.105%	43		43	1	44
Domestic Relations	113	5.938%	2,424		2,424	52	2,476
Public Relations	1	0.053%	22		22	-	22
Drug & Alcohol	9	0.473%	193		193	4	197
Human Services FGDM	3	0.158%	65		65	1	66
Other	28	1.471%	598		598	15	613
<b>Subtotal</b>	<b>1,903</b>	<b>100.000%</b>	<b>40,823</b>	<b>-</b>	<b>40,823</b>	<b>791</b>	<b>41,614</b>
<b>Second Allocation Total</b>	<b>1,726</b>						
<b>Total</b>	<b>1,903</b>	<b>100.000%</b>	<b>40,823</b>	<b>-</b>	<b>40,823</b>	<b>791</b>	<b>41,614</b>

(A) Alloc basis: Number of Lines By Department

Source: Telephone Directory

**York County, Pennsylvania  
Archives**

The storing of records is crucial for all counties. The County's record storing process comprises the storage of in-active records for approximately thirty County offices and the process of keeping recently made archival records and removing the remainder for destruction on a timely basis. Each phase in the process is both archival and record storage related.

Costs associated with the Archives department that are associated with time spent serving the general public are considered Nonallocable and have not been allocated to any department.

Costs associated with the Archives department that are not associated with serving the general public, are allocated to departments based on the number of boxes stored by each department.

Ref: OMB Circular A-87, Attachment B, Section 10

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Archives  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	286,383		286,383	286,383
Deductions			-	
Exp Reimb	<u>(19,329)</u>		<u>(19,329)</u>	
Total Deductions	(19,329)	-	(19,329)	(19,329)
Allocated Additions				
Building Use	78,491	-	78,491	
Equipment Use	3,609	-	3,609	
Employee Benefits	116,962	15	116,977	
Liability Insurance	961	-	961	
Property Insurance	2,452	-	2,452	
Retirement Administration	2,386	13	2,399	
County Maintenance	92,648	6,262	98,910	
County Annex	30,896	1,044	31,940	
Information Services	16,575	3,170	19,745	
Commissioners	911	111	1,022	
Solicitor	122	3	125	
Purchasing	1,403	60	1,463	
Controller	6,045	126	6,171	
Treasurer	4,730	264	4,994	
Human Resources	2,732	102	2,834	
Payroll Office	1,255	148	1,403	
Central Telephone	129	3	132	
	-	-	-	
Archives		463	463	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>362,307</u>	<u>11,784</u>	<u>374,091</u>	<u>374,091</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>629,361</u></u>	<u><u>11,784</u></u>	<u><u>641,145</u></u>	<u><u>641,145</u></u>

**YORK COUNTY, PENNSYLVANIA**  
**Archives**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Records Management	Nonallocable
<b>Wages and Benefits</b>				
Salaries & Wages	266,006	40,478	119,466	106,062
	-			
<b>Other Expenses and Cost</b>				
Fuel		-	-	-
Supplies		-	-	-
Telephone	926	141	416	369
Utilities		-	-	-
Microfilming	1,151	175	517	459
Equipment Rental	1,532	233	688	611
Travel	153	23	69	61
Archival Supplies	2,500	380	1,123	997
Contracted Services	11,312	1,721	5,080	4,510
Restoration Exp	1,890	288	849	754
Maintenance & Repairs		-	-	-
Office Equipment		-	-	-
Office Supplies	893	136	401	356
Professional Services		-	-	-
Training and Staff Development	20	3	9	8
Pamphlet Subscription		-	-	-
Departmental Expenditures	286,383	43,579	128,618	114,187
<b>Cost Adjustments</b>				
Deductions	(19,329)	(2,941)	(8,681)	(7,707)
<b>Departmental Cost Adjustments</b>				
	-			
Functional Cost	267,054	40,637	119,937	106,480

**YORK COUNTY, PENNSYLVANIA**  
**Archives**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Records Management	Nonallocable
Additions: 1st Central Service Centers	362,307	362,307		
REALLOCATE ADMIN		(402,944)	213,446	189,498
Allocable Costs	629,361	-	333,383	295,978
Unallocated	(295,978)			(295,978)
1st Allocation	333,383	-	333,383	-
Additions: 2nd Central Service Centers	11,784	11,784		
REALLOCATE ADMIN		(11,784)	6,242	5,542
Allocable Costs	11,784	-	6,242	5,542
Unallocated	(5,542)			(5,542)
2nd Allocation	6,242	-	6,242	-
Total Allocated	339,625	-	339,625	-

**YORK COUNTY, PENNSYLVANIA**  
**Archives**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Records Management	Nonallocable
Information Services	63	63	-
Commissioners	3,004	3,004	-
Controller	9,095	9,095	-
Treasurer	2,510	2,510	-
Human Resources	3,581	3,581	-
Payroll Office	1,020	1,020	-
Archives	463	463	-
Human Services	1,101	1,101	-
Voter Registration	2,751	2,751	-
Tax Assessment	2,751	2,751	-
Recorder of Deeds	1,952	1,952	-
Veteran's Affairs	-	-	-
Register of Wills	24,260	24,260	-
Sheriff	3,546	3,546	-
Coroner	176	176	-
Prothonotary	28,235	28,235	-
Clerk Courts	87,490	87,490	-
Public Defender	19,904	19,904	-
District Attorney	56,273	56,273	-
Courts	18,688	18,688	-
Divorce Masters	156	156	-
Juvenile Probation	7,158	7,158	-
Adult Probation	12,486	12,486	-
Youth Development Ctr	578	578	-
Prison	156	156	-
EMA	482	482	-
Conservation	1,595	1,595	-
AG Land Pres	10	10	-
Planning	10	10	-
Coop Extension	115	115	-
Pleasant Acres	2,832	2,832	-
Children & Youth	22,675	22,675	-
SC Training Ctr	-	-	-
Agency on Aging	5,362	5,362	-
MH/IDD	6,630	6,630	-
Health Choices	31	31	-
Domestic Relations	10,870	10,870	-
	-	-	-
Other	294	294	-
<hr/>			
Subtotal	339,625	339,625	-
<hr/>			
Total	339,625	339,625	-

**YORK COUNTY, PENNSYLVANIA  
Archives  
Detail Allocation of  
Records Management**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	6	0.019%	63		63		63
Commissioners	292	0.901%	3,004		3,004		3,004
Controller	884	2.728%	9,095		9,095		9,095
Treasurer	244	0.753%	2,510		2,510		2,510
Human Resources	348	1.074%	3,581		3,581		3,581
Payroll Office	99	0.306%	1,020		1,020		1,020
Archives	45	0.139%	463		463		463
Human Services	105	0.324%	1,080		1,080	21	1,101
Voter Registration	262	0.809%	2,697		2,697	54	2,751
Tax Assessment	262	0.809%	2,697		2,697	54	2,751
Recorder of Deeds	186	0.574%	1,914		1,914	38	1,952
Register of Wills	2,312	7.135%	23,787		23,787	473	24,260
Sheriff	338	1.043%	3,477		3,477	69	3,546
Coroner	17	0.052%	173		173	3	176
Prothonotary	2,691	8.304%	27,684		27,684	551	28,235
Clerk Courts	8,338	25.731%	85,783		85,783	1,707	87,490
Public Defender	1,897	5.854%	19,516		19,516	388	19,904
District Attorney	5,363	16.550%	55,175		55,175	1,098	56,273
Courts	1,781	5.496%	18,323		18,323	365	18,688
Divorce Masters	15	0.046%	153		153	3	156
Juvenile Probation	682	2.105%	7,018		7,018	140	7,158
Adult Probation	1,190	3.672%	12,242		12,242	244	12,486
Youth Development Ctr	55	0.170%	567		567	11	578
Prison	15	0.046%	153		153	3	156
EMA	46	0.142%	473		473	9	482
Parks	1	0.003%	10		10	-	10
Conservation	152	0.469%	1,564		1,564	31	1,595
AG Land Pres	1	0.003%	10		10	-	10
Planning	1	0.003%	10		10	-	10
Coop Extension	11	0.034%	113		113	2	115
Pleasant Acres	270	0.833%	2,777		2,777	55	2,832
Children & Youth	2,161	6.669%	22,233		22,233	442	22,675
E-911	26	0.080%	267		267	5	272
Agency on Aging	511	1.577%	5,257		5,257	105	5,362
MH/IDD	632	1.950%	6,501		6,501	129	6,630
Health Choices	3	0.009%	30		30	1	31
Domestic Relations	1,036	3.197%	10,658		10,658	212	10,870
Drug & Alcohol	99	0.306%	1,020		1,020	20	1,040
Other	28	0.086%	285		285	9	294
<hr/>							
Subtotal	32,405	100.000%	333,383	-	333,383	6,242	339,625
Second Allocation Total	30,487						
<hr/>							
Total	32,405	100.000%	333,383	-	333,383	6,242	339,625

(A) Alloc basis: Number of Boxes Stored By Department

Source: Archives

**York County, Pennsylvania  
Risk Management**

The Risk Management department was incorporated in the Human Resource Department during 2011. Starting in 2012 cost associated with the Risk Management department is now allocated to departments in the Human Resources Department.

Ref: OMB Circular A-87, Attachment B, Section 10

**York County, Pennsylvania  
Human Services**

The Human Services department is the coordinating and planning body for several grant and social service categorical agencies within the County. Categorical agencies include Mental Health, Mental Retardation, Drug and Alcohol, Children and Youth, and Area Agency on Aging.

Operating expenses and Countywide indirect costs associated with the Human Services department are allocated to departments based on actual salaries, fringe benefits and departmental expenses applicable by categorical program and grant in each department.

All direct salaries, fringe benefits, and operating expenses have been credited in the plan.

Ref: OMB Circular A-87, Attachment B, Section 10

2013 Actual

**YORK COUNTY, PENNSYLVANIA  
Human Services  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	3,725,555		3,725,555	3,725,555
Deductions			-	
Major Equipment Grants	(3,323,912)		(3,323,912)	
Total Deductions	(3,323,912)	-	(3,323,912)	(3,323,912)
Allocated Additions				
Liability Insurance	1,779	-	1,779	
Property Insurance	-	-	-	
Retirement Administration	3,399	19	3,418	
Information Services	5,655	1,075	6,730	
Commissioners	649	79	728	
Solicitor	4,909	108	5,017	
Purchasing	843	36	879	
Controller	3,242	65	3,307	
Treasurer	582	33	615	
Human Resources	4,602	174	4,776	
Payroll Office	2,123	251	2,374	
Central Telephone	258	5	263	
	-	-	-	
Archives	1,080	21	1,101	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>29,121</u>	<u>1,866</u>	<u>30,987</u>	<u>30,987</u>
Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>430,764</u></u>	<u><u>1,866</u></u>	<u><u>432,630</u></u>	<u><u>432,630</u></u>

**YORK COUNTY, PENNSYLVANIA  
Human Services  
Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Administration	
<u>Wages and Benefits</u>				
Salaries & Wages	185,844	-	185,844	-
Fringes Benefits	90,381		90,381	-
<u>Other Expenses and Cost</u>				
Operating Expenses	125,418		125,418	-
Major Equipment	-	-		
Grants	3,323,912	3,323,912		
	-			
Departmental Expenditures	3,725,555	3,323,912	401,643	-
<u>Cost Adjustments</u>				
Deductions	(3,323,912)	(3,323,912)		
Departmental Cost Adjustments				
	-			
Functional Cost	401,643	-	401,643	-
Additions: 1st				
Central Service Centers	29,121	-	29,121	-
REALLOCATE ADMIN				
		-	-	-
Allocable Costs	430,764	-	430,764	-
Unallocated	-			-
1st Allocation	430,764	-	430,764	-
Additions: 2nd				
Central Service Centers	1,866	-	1,866	-
REALLOCATE ADMIN				
		-	-	-
Allocable Costs	1,866	-	1,866	-
Unallocated	-			-
2nd Allocation	1,866	-	1,866	-
Total Allocated	432,630	-	432,630	-

**YORK COUNTY, PENNSYLVANIA  
Human Services  
Department Cost Allocation Summary - Total Costs**

User Department	Total		
Veteran's Affairs	1,566	1,566	-
Youth Development Ctr	4,945	4,945	-
Children & Youth	8,077	8,077	-
Agency on Aging	6,130	6,130	-
MH/IDD	6,130	6,130	-
Health Choices	1,566	1,566	-
Drug & Alcohol	1,566	1,566	-
HSDf	9,588	9,588	-
HAP	3,786	3,786	-
MATP	6,222	6,222	-
SFPP	500	500	-
CASSP	20,711	20,711	-
Hum Svcs County	15,605	15,605	-
HMIS	8,204	8,204	-
CYS NBB	12,128	12,128	-
Human Services FGDM	996	996	-
SOC	978	978	-
HCMU	7,225	7,225	-
Other	(4)	(4)	-
<b>Subtotal</b>	<b>115,919</b>	<b>115,919</b>	<b>-</b>
<b>Direct Billed</b>	<b>316,711</b>	<b>316,711</b>	<b>-</b>
<b>Total</b>	<b>432,630</b>	<b>432,630</b>	<b>-</b>

**YORK COUNTY, PENNSYLVANIA  
Human Services  
Detail Allocation of  
Administration**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	1,281	0.362%	1,559		1,559	7	1,566
Youth Development Ctr	4,048	1.143%	4,924		4,924	21	4,945
Children & Youth	6,611	1.867%	8,042		8,042	35	8,077
Agency on Aging	5,016	1.417%	6,104		6,104	26	6,130
MH/IDD	5,016	1.417%	6,104		6,104	26	6,130
Health Choices	1,281	0.362%	1,559		1,559	7	1,566
Drug & Alcohol	1,281	0.362%	1,559		1,559	7	1,566
HSDF	43,167	12.194%	52,527	(43,167)	9,360	228	9,588
HAP	17,045	4.815%	20,741	(17,045)	3,696	90	3,786
MATP	28,008	7.912%	34,082	(28,008)	6,074	148	6,222
SFPP	2,260	0.638%	2,748	(2,260)	488	12	500
CASSP	93,257	26.343%	113,476	(93,257)	20,219	492	20,711
Hum Svcs County	12,768	3.607%	15,538	-	15,538	67	15,605
HMIS	36,946	10.436%	44,955	(36,946)	8,009	195	8,204
CYS NBB	54,618	15.428%	66,458	(54,618)	11,840	288	12,128
Human Services FGDM	4,477	1.265%	5,449	(4,477)	972	24	996
SOC	4,404	1.244%	5,359	(4,404)	955	23	978
HCMU	32,529	9.189%	39,583	(32,529)	7,054	171	7,225
Weatherization DOE		0.000%	-		-	-	-
		0.000%	-		-	-	-
Other		0.000%	(3)		(3)	(1)	(4)
<b>Subtotal</b>	<b>354,013</b>	<b>100.000%</b>	<b>430,764</b>	<b>(316,711)</b>	<b>114,053</b>	<b>1,866</b>	<b>115,919</b>
Second Allocation Total	354,013						
Direct Billed				316,711	316,711		316,711
<b>Total</b>	<b>354,013</b>	<b>100.000%</b>	<b>430,764</b>	<b>-</b>	<b>430,764</b>	<b>1,866</b>	<b>432,630</b>

(A) Alloc basis: Actual Expenses By Grant & Categorical

Source: Human Services Time Studies

**York County, Pennsylvania  
Fleet Management**

The Fleet Management department was created to maintain and repair vehicles within the County. Costs associated with this function have been allocated based on the number of vehicles in each department.

Ref: OMB Circular A-87, Attachment B, Section 25

**YORK COUNTY, PENNSYLVANIA  
Fleet Management  
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	114,032		114,032	114,032
Deductions			-	
Major Equipment	-		-	
Grants	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	19,611	-	19,611	
Equipment Use	3,865	-	3,865	
Employee Benefits	55,317	6	55,323	
Liability Insurance	529	-	529	
Property Insurance	1,472	-	1,472	
Commissioners	1,177	144	1,321	
Solicitor	-	-	-	
Purchasing	1,225	52	1,277	
Controller	10,474	203	10,677	
Treasurer	-	-	-	
Human Services	-	-	-	
Fleet Management		14,537	14,537	
Total Allocated Additions	<u>97,790</u>	<u>15,089</u>	<u>112,879</u>	<u>112,879</u>
Departmental Cost Adjustments	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>211,822</u></u>	<u><u>15,089</u></u>	<u><u>226,911</u></u>	<u><u>226,911</u></u>

**YORK COUNTY, PENNSYLVANIA**  
**Fleet Management**  
**Schedule of Costs to be Allocated by Function**

	Total	General and Administration	Vehicle Maintenance	
<u>Wages and Benefits</u>				
Salaries & Wages	71,984	-	71,984	
<u>Other Expenses and Cost</u>				
Special Training & Staff Development	938		938	
Telephone	-			
Assoc Dues	-			
Maintenance & Repairs	2,341		2,341	
Fuel	2,300		2,300	
Vehicle Insurance	1,470		1,470	
Gas & Oil	4,306		4,306	
Maintenance - Vehicle	9,640		9,640	
Contract Services	6,300		6,300	
Tools & Equipment	2,120		2,120	
Office supplies & equipment	3,403		3,403	
Welding Supplies	672		672	
Maintenance Supplies	1,011		1,011	
Utilities	2,570		2,570	
Uniform Allowance	360		360	
Major Equipment	4,617		4,617	
	-			
Departmental Expenditures	114,032	-	114,032	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
Functional Cost	114,032	-	114,032	-
Additions: 1st Central Service Centers	97,790	-	97,790	
REALLOCATE ADMIN		-	-	-
Allocable Costs	211,822	-	211,822	-
Unallocated	-			
1st Allocation	211,822	-	211,822	-
Additions: 2nd Central Service Centers	15,089	-	15,089	
REALLOCATE ADMIN		-	-	-
Allocable Costs	15,089	-	15,089	-
Unallocated	-			
2nd Allocation	15,089	-	15,089	-
Total Allocated	226,911	-	226,911	-

**YORK COUNTY, PENNSYLVANIA**  
**Fleet Management**  
**Department Cost Allocation Summary - Total Costs**

User Department	Total	Vehicle Maintenance	
County Maintenance	-	-	-
Human Services Center	2,076	2,076	-
Fleet Management	14,537	14,537	-
Weights & Measurers	1,113	1,113	-
Traffic Safety	1,113	1,113	-
Sheriff	37,856	37,856	-
Coroner	3,341	3,341	-
Juvenile Probation	5,567	5,567	-
Adult Probation	7,793	7,793	-
Youth Development Ctr	3,341	3,341	-
Prison	16,701	16,701	-
EMA	4,454	4,454	-
Parks	28,949	28,949	-
Planning	2,226	2,226	-
Coop Extension	5,567	5,567	-
Pleasant Acres	8,909	8,909	-
Children & Youth	15,588	15,588	-
E-911	8,909	8,909	-
Liquid Fuels	3,341	3,341	-
MH/IDD	2,226	2,226	-
Weatherization Liheap	3,341	3,341	-
Other	2,160	2,160	-
<b>Subtotal</b>	<b>226,911</b>	<b>226,911</b>	<b>-</b>
Direct Billed	-	-	-
<b>Total</b>	<b>226,911</b>	<b>226,911</b>	<b>-</b>

**YORK COUNTY, PENNSYLVANIA  
Fleet Management  
Detail Allocation of  
Vehicle Maintenance**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Human Services Center	2.00	0.980%	2,076		2,076		2,076
County Annex	1.00	0.490%	1,038		1,038		1,038
Fleet Management	14.00	6.863%	14,537		14,537		14,537
Weights & Measurers	1.00	0.490%	1,038		1,038	75	1,113
Traffic Safety	1.00	0.490%	1,038		1,038	75	1,113
Sheriff	34.00	16.667%	35,304		35,304	2,552	37,856
Coroner	3.00	1.471%	3,116		3,116	225	3,341
District Attorney	13.00	6.373%	13,499		13,499	976	14,475
Controlled Subst	14.00	6.863%	14,537		14,537	1,051	15,588
Juvenile Probation	5.00	2.451%	5,192		5,192	375	5,567
Adult Probation	7.00	3.431%	7,268		7,268	525	7,793
Youth Development Ctr	3.00	1.471%	3,116		3,116	225	3,341
Prison	15.00	7.353%	15,575		15,575	1,126	16,701
EMA	4.00	1.961%	4,154		4,154	300	4,454
Parks	26.00	12.745%	26,997		26,997	1,952	28,949
Conservation	9.00	4.412%	9,346		9,346	676	10,022
Planning	2.00	0.980%	2,076		2,076	150	2,226
Coop Extension	5.00	2.451%	5,192		5,192	375	5,567
Pleasant Acres	8.00	3.922%	8,308		8,308	601	8,909
Children & Youth	14.00	6.863%	14,537		14,537	1,051	15,588
E-911	8.00	3.922%	8,308		8,308	601	8,909
Liquid Fuels	3.00	1.471%	3,116		3,116	225	3,341
Agency on Aging	5.00	2.451%	5,192		5,192	375	5,567
MH/IDD	2.00	0.980%	2,076		2,076	150	2,226
Weatherization Liheap	3.00	1.471%	3,116		3,116	225	3,341
CDBG	1.00	0.490%	1,038		1,038	75	1,113
Other	1.00	0.490%	1,032		1,032	1,128	2,160
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Subtotal	204	100.000%	211,822	-	211,822	15,089	226,911
Second Allocation Total	201						
Direct Billed							
Total	204	100.000%	211,822	-	211,822	15,089	226,911

(A) Alloc basis: Number of Vehicles By Department

Source: Controllers Office