

COST ALLOCATION PLAN



YORK COUNTY, PENNSYLVANIA

ACTUAL 2012

BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2012



Susquehanna Group Advisors, Inc.

Financial Management and Business Consulting

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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, 2012 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

Title

County

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	51,599	112,966	303	-	-	72,872	4,771	-	32,340	165,691
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	71,674	287,096	16,300	-	-	72,678	11,618	-	48,392	101,868
Liability Insurance	867	3,129	133	2,783	-	1,371	434	-	644	1,159
Property Insurance	1,912	2,008	43	-	-	1,295	672	-	557	2,556
Retirement Administration	2,054	7,034	293	-	-	2,934	881	-	1,467	2,347
County Maintenance	38,375	84,015	-	-	-	54,196	-	-	-	81,012
Human Services Center	-	-	-	-	-	-	-	-	33,867	-
County Annex	-	-	3,752	-	-	-	59,022	-	-	-
Information Services	22,161	105,546	108	3,290	-	4,586	4,246	-	20,704	11,798
Commissioners	5,263	1,223	40	767	3,735	645	858	-	1,429	521
Solicitor	15,681	3,136	3,136	-	6,273	3,136	-	-	3,136	3,136
Purchasing	2,135	2,223	76	90	333	1,749	2,159	-	1,364	1,467
Controller	46,934	4,414	104	221	31,202	2,876	7,120	-	11,927	2,320
Treasurer	32	1,230	10	-	17,214	784	180	-	-	488
Human Resources	3,662	13,890	416	7,641	-	4,526	1,247	-	2,080	4,623
Payroll Office	790	2,861	112	2,669	-	1,203	377	-	603	977
Central Telephone	501	2,601	100	-	-	450	200	-	200	650
Archives	2,605	2,865	-	-	-	1,972	-	-	-	24,818
Human Services	-	-	-	-	-	-	-	-	1,132	-
Fleet Management	-	-	1,170	-	-	-	1,170	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	266,245	636,237	26,096	17,461	58,757	227,273	94,955	-	159,842	405,431
Roll Forward										
Proposed Costs	266,245	636,237	26,096	17,461	58,757	227,273	94,955	-	159,842	405,431

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	414,270	2,095	165,691	248,579	124,290	414,270	2,084,778	5,901	-	48,717
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	447,053	54,036	152,317	386,504	182,233	601,709	498,531	538,161	-	29,281
Liability Insurance	13,643	578	3,136	4,692	5,007	12,646	10,850	10,776	-	584
Property Insurance	6,390	295	2,556	3,834	1,917	6,390	32,158	5,348	-	751
Retirement Administration	28,725	1,174	6,741	10,849	10,262	26,092	19,351	24,918	-	1,174
County Maintenance	202,550	-	81,012	121,538	60,769	202,550	1,019,315	-	-	23,820
Human Services Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	25,913	-	-	-	-	-	73,001	-	-
Information Services	147,142	64,657	37,508	258,717	25,273	80,888	232,534	88,537	-	13,385
Commissioners	4,109	824	1,134	1,577	1,799	7,991	10,689	9,081	2,673	196
Solicitor	12,545	3,136	3,136	3,136	6,273	24,968	6,273	75	-	-
Purchasing	5,489	591	3,639	5,476	3,768	10,015	13,009	39,314	52	810
Controller	11,721	6,547	3,466	4,120	7,368	50,455	77,756	59,652	24,756	754
Treasurer	1,368	180	1,728	1,760	-	171	180	8,140	159	-
Human Resources	54,566	1,663	13,463	21,534	16,622	43,193	36,648	48,401	-	1,663
Payroll Office	11,100	492	2,783	4,249	3,950	10,045	8,878	9,746	-	452
Central Telephone	3,401	200	1,951	2,200	1,851	1,650	8,803	4,552	-	350
Archives	4,037	176	24,933	80,545	20,478	49,770	14,906	-	-	145
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	38,613	3,511	-	-	-	14,041	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	1,406,722	166,068	505,194	1,159,310	471,860	1,556,844	4,074,659	925,603	27,640	122,082
Roll Forward										
Proposed Costs	1,406,722	166,068	505,194	1,159,310	471,860	1,556,844	4,074,659	925,603	27,640	122,082

**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	-	124,290	175,307	-	-	220	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	299,387	467,061	147,084	-	2,607,736	7,409	52,973	-
Liability Insurance	-	7,870	13,972	5,266	-	70,666	187	805	-
Property Insurance	-	1,917	2,722	1,920	-	64,894	-	-	-
Retirement Administration	-	16,710	30,192	10,555	-	138,368	293	1,760	-
County Maintenance	-	60,769	81,012	-	-	-	-	-	-
Human Services Center	-	-	10,068	-	-	-	-	-	-
County Annex	-	-	-	-	-	2,723	-	-	-
Information Services	-	32,796	68,347	13,500	-	137,788	1,007	-	-
Commissioners	1,125	2,434	4,595	1,765	71	20,219	63	351	69
Solicitor	-	3,136	10,225	6,273	-	43,367	-	3,136	-
Purchasing	3,035	4,500	2,288	4,988	874	25,121	76	836	1,311
Controller	9,556	6,785	13,631	6,166	660	57,587	328	1,627	635
Treasurer	3,902	1,633	6,286	116	-	806	-	127	-
Human Resources	-	33,392	59,801	21,666	-	288,634	416	2,497	-
Payroll Office	-	6,546	11,700	4,249	-	54,855	112	678	-
Central Telephone	200	1,650	2,701	1,250	-	15,504	-	50	-
Archives	-	6,424	15,082	447	-	154	-	498	-
Human Services	-	-	-	4,659	-	-	-	-	-
Fleet Management	17,552	5,850	7,021	3,511	-	18,722	-	4,681	-
	-	-	-	-	-	-	-	-	-
Total Allocated	35,370	616,089	982,011	233,415	1,605	3,547,364	9,891	70,019	2,015
Roll Forward									
Proposed Costs	35,370	616,089	982,011	233,415	1,605	3,547,364	9,891	70,019	2,015

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	-	-	3,939	998	221,830	9,646	-	17,483	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	212,546	72,225	8,120	-	34,348	1,321,723	-	-
Liability Insurance	-	4,209	2,026	294	-	1,219	-	-	18,778
Property Insurance	-	4,699	555	140	3,943	1,358	-	301	-
Retirement Administration	-	7,622	4,394	586	-	2,641	147,457	-	41,921
County Maintenance	-	-	-	-	164,979	-	-	-	-
Human Services Center	-	-	-	-	-	-	-	18,306	-
County Annex	-	-	48,734	12,340	-	119,325	-	-	-
Information Services	-	12,185	267	2,113	-	859	103,064	-	100,874
Commissioners	231	4,393	533	102	17	429	24,635	-	18,972
Solicitor	-	9,409	-	1,568	-	-	15,681	-	55,421
Purchasing	3,304	6,584	140	-	-	333	578	-	10,941
Controller	2,150	30,290	898	417	155	1,517	89,040	-	136,454
Treasurer	-	7,537	254	-	-	339	9,826	-	6,954
Human Resources	-	17,817	6,245	833	-	3,749	125,346	-	79,625
Payroll Office	-	3,763	1,692	266	-	1,016	58,090	-	16,181
Central Telephone	-	951	550	150	350	1,401	8,852	-	1,851
Archives	-	9	1,703	9	9	115	1,079	-	21,818
Human Services	-	-	-	-	-	-	-	-	8,834
Fleet Management	-	28,083	10,532	-	2,339	5,850	9,362	-	15,212
	-	-	-	-	-	-	-	-	-
Total Allocated	5,685	350,097	154,687	27,936	393,622	184,145	1,914,733	36,090	533,836
Roll Forward									
Proposed Costs	5,685	350,097	154,687	27,936	393,622	184,145	1,914,733	36,090	533,836

**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/MR	MH/MR MLR
Building Use	257,869	3,367	-	-	-	-	145,108	-	163,027
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	7,883	-	150,340	-	-	-	-
Liability Insurance	-	15,767	487	-	-	8,297	-	17,058	-
Property Insurance	4,443	4,002	-	-	-	-	2,500	-	2,908
Retirement Administration	-	32,833	1,174	-	-	17,591	-	37,521	-
County Maintenance	-	-	-	-	-	-	-	-	-
Human Services Center	270,016	-	-	-	-	-	151,941	-	170,705
County Annex	-	41,647	-	-	-	-	-	-	-
Information Services	-	124	-	-	-	5,619	-	61,248	-
Commissioners	-	6,450	126	250	-	10,463	-	10,932	-
Solicitor	-	12,545	-	-	-	1,568	-	6,273	-
Purchasing	-	9,680	1,130	797	-	13,538	-	9,463	-
Controller	-	28,351	102	2,252	-	80,559	-	66,555	-
Treasurer	-	5,247	-	350	-	2,470	-	3,604	-
Human Resources	-	61,490	2,220	-	-	33,162	-	69,474	-
Payroll Office	-	12,828	452	-	-	6,772	-	14,447	-
Central Telephone	-	8,653	-	-	-	5,102	-	2,100	-
Archives	-	260	-	-	-	5,126	-	6,073	-
Human Services	-	-	-	-	-	5,083	-	5,012	-
Fleet Management	-	9,362	-	5,850	-	5,850	-	2,339	-
	-	-	-	-	-	-	-	-	-
Total Allocated	532,328	252,606	13,574	9,499	150,340	201,200	299,549	312,099	336,640
Roll Forward									
Proposed Costs	532,328	252,606	13,574	9,499	150,340	201,200	299,549	312,099	336,640

**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	-	19,233	-	331,425	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	4,327	-	-
Liability Insurance	686	-	8,146	-	-	-	151	-	1,599
Property Insurance	-	331	-	5,112	-	-	-	-	-
Retirement Administration	1,467	-	18,177	-	-	-	293	-	-
County Maintenance	-	-	-	162,044	-	-	-	-	3,521
Human Services Center	-	20,137	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-
Information Services	308	-	6,114	-	-	-	-	-	-
Commissioners	739	-	2,938	-	396	1,540	67	386	7,232
Solicitor	-	-	14,429	-	1,568	1,568	-	-	1,726
Purchasing	1,156	-	2,649	-	-	-	116	90	2,932
Controller	5,475	-	9,561	-	3,661	13,747	361	3,555	12,511
Treasurer	254	-	5,862	-	74	2,650	-	127	1,463
Human Resources	2,080	-	36,228	-	-	-	416	-	6,299
Payroll Office	564	-	7,038	-	-	-	112	-	1,354
Central Telephone	100	-	5,651	-	-	-	50	-	350
Archives	61	-	11,563	-	-	-	-	-	1,027
Human Services	1,132	-	-	-	-	-	-	-	1,132
Fleet Management	-	-	-	-	3,511	1,170	-	-	-
	-	-	-	-	-	-	-	-	-
Total Allocated	14,022	39,701	128,356	498,581	9,210	20,675	5,893	4,158	41,146
Roll Forward			7,156						
Proposed Costs	14,022	39,701	135,512	498,581	9,210	20,675	5,893	4,158	41,146

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

Central Services Departments	ARRA Weatherization	HSDf	HAP	MATP	SFPP	CASSP	Hum Svcs County	Drug & Alcohol MLR	HMIS	CYS NBB
Building Use	-	-	-	-	-	-	-	57,691	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	994	-	-
Retirement Administration	-	-	-	-	-	-	-	-	-	-
County Maintenance	-	-	-	-	-	-	-	-	-	-
Human Services Center	-	-	-	-	-	-	-	60,411	-	-
County Annex	-	-	-	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	-	-	-	-	-
Commissioners	1,001	-	-	-	-	-	-	-	-	-
Solicitor	-	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-	-
Controller	9,265	-	-	-	-	-	-	-	-	-
Treasurer	42	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-
Payroll Office	-	-	-	-	-	-	-	-	-	-
Central Telephone	-	-	-	-	-	-	-	-	-	-
Archives	-	-	-	-	-	-	-	-	-	-
Human Services	-	22,505	11,567	12,397	526	44,512	72,279	-	8,861	4,072
Fleet Management	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	10,308	22,505	11,567	12,397	526	44,512	72,279	119,096	8,861	4,072
Roll Forward										
Proposed Costs	10,308	22,505	11,567	12,397	526	44,512	72,279	119,096	8,861	4,072

**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	6,554	-	-	-	46,953	5,534,073	-	-	5,534,073
Equipment Use	-	-	-	-	8,384	8,384	-	-	8,384
Employee Benefits	-	-	-	-	22,503,075	31,395,688	-	-	31,395,688
Liability Insurance	-	-	-	-	23	249,938	-	-	249,938
Property Insurance	113	-	-	-	3,051	174,585	-	-	174,585
Retirement Administration	-	-	-	-	(39)	661,333	-	-	661,333
County Maintenance	-	-	-	-	30,283	2,468,239	-	-	2,468,239
Human Services Center	6,864	-	-	-	2	742,317	-	-	742,317
County Annex	-	-	-	-	76,978	463,435	-	-	463,435
Information Services	324	-	-	-	103	1,674,952	-	-	1,674,952
Commissioners	234	-	-	157	1,547	173,510	-	837,530	1,011,040
Solicitor	-	-	-	-	5	283,348	-	-	283,348
Purchasing	2,264	-	-	-	4,485	206,968	-	-	206,968
Controller	2,178	-	-	1,459	14,073	965,274	-	316,799	1,282,073
Treasurer	-	-	-	-	1,769	95,316	-	509,889	605,205
Human Resources	-	-	-	-	41	1,127,269	-	-	1,127,269
Payroll Office	-	-	-	-	-	264,002	-	-	264,002
Central Telephone	150	-	-	-	1,395	88,671	-	-	88,671
Archives	-	-	-	-	305	299,012	-	293,316	592,328
Human Services	3,034	1,325	8,703	-	(11)	216,754	372,939	-	589,693
Fleet Management	-	-	-	-	2,433	217,735	-	-	217,735
	-	-	-	-	-	-	-	-	-
Total Allocated	21,715	1,325	8,703	1,616	22,694,856	47,310,804	372,939	1,957,533	49,641,276
Roll Forward						7,156	-	-	7,156
Proposed Costs	21,715	1,325	8,703	1,616	22,694,856	47,317,960	372,939	1,957,533	49,648,432

YORK COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2012</u>	<u>Fixed Costs Fiscal 2012</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Voter Registration	266,245			266,245		266,245
Tax Assessment	636,237			636,237		636,237
Weights & Measurers	26,096			26,096		26,096
Tax Collectors	17,461			17,461		17,461
Tax Claims	58,757			58,757		58,757
Recorder of Deeds	227,273			227,273		227,273
Traffic Safety	94,955			94,955		94,955
Veteran's Affairs	159,842			159,842		159,842
Register of Wills	405,431			405,431		405,431
Sheriff	1,406,722			1,406,722		1,406,722
Coroner	166,068			166,068		166,068
Prothonotary	505,194			505,194		505,194
Clerk Courts	1,159,310			1,159,310		1,159,310
Public Defender	471,860			471,860		471,860
District Attorney	1,556,844			1,556,844		1,556,844
Courts	4,074,659			4,074,659		4,074,659
District Justices	925,603			925,603		925,603
Constables	27,640			27,640		27,640
Divorce Masters	122,082			122,082		122,082
Controlled Subst	35,370			35,370		35,370
Juvenile Probation	616,089			616,089		616,089
Adult Probation	982,011			982,011		982,011
Youth Development Ctr	233,415			233,415		233,415
Maint Adults	1,605			1,605		1,605
Prison	3,547,364			3,547,364		3,547,364
Public Safety	9,891			9,891		9,891
EMA	70,019			70,019		70,019
Radiation Act	2,015			2,015		2,015
HazMat	5,685			5,685		5,685
Parks	350,097			350,097		350,097
Conservation	154,687			154,687		154,687
AG Land Pres	27,936			27,936		27,936
Planning	393,622			393,622		393,622
Coop Extension	184,145			184,145		184,145
Pleasant Acres	1,914,733			1,914,733		1,914,733
Human Services MLR	36,090			36,090		36,090
Children & Youth	533,836			533,836		533,836
Children & Youth MLR	532,328			532,328		532,328

YORK COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2012</u>	<u>Fixed Costs Fiscal 2012</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
E-911	252,606			252,606		252,606
E-911 Maintenance	13,574			13,574		13,574
Liquid Fuels	9,499			9,499		9,499
SC Training Ctr	150,340			150,340		150,340
Agency on Aging	201,200			201,200		201,200
Aging MLR	299,549			299,549		299,549
MH/MR	312,099			312,099		312,099
MH/MR MLR	336,640			336,640		336,640
Health Choices	14,022			14,022		14,022
Health Choices MLR	39,701			39,701		39,701
Domestic Relations	128,356	121,200	7,156	135,512		135,512
Domestic Relations MLR	498,581			498,581		498,581
Weatherization Liheap	9,210			9,210		9,210
CDBG	20,675			20,675		20,675
Public Relations	5,893			5,893		5,893
Retirement Fund	4,158			4,158		4,158
Drug & Alcohol	41,146			41,146		41,146
ARRA Weatherization	10,308			10,308		10,308
HSDf	22,505			22,505		22,505
HAP	11,567			11,567		11,567
MATP	12,397			12,397		12,397
SFPP	526			526		526
CASSP	44,512			44,512		44,512
Hum Svcs County	72,279			72,279		72,279
Drug & Alcohol MLR	119,096			119,096		119,096
HMIS	8,861			8,861		8,861
CYS NBB	4,072			4,072		4,072
Human Services FGDM	21,715			21,715		21,715
SOC	1,325			1,325		1,325
HCMU	8,703			8,703		8,703
Weatherization DOE	1,616			1,616		1,616
Other	22,694,856			22,694,856		22,694,856
Sub Total	47,310,804	121,200	7,156	47,317,960		47,317,960
Direct Billed	372,939					372,939
Unallocated	1,957,533					1,957,533
Total	49,641,276					49,648,432

YORK COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>	
Building Use	-	6,025,005	-	6,025,005
Equipment Use	-	187,044	-	187,044
Employee Benefits	35,137,701	(1,381,056)	-	33,756,645
Liability Insurance	290,226	(22,543)	-	267,683
Property Insurance	185,087	-	-	185,087
Retirement Administration	674,869	-	-	674,869
County Maintenance	2,341,131	26,629	-	2,367,760
Human Services Center	464,781	26,609	-	491,390
County Annex	372,512	-	-	372,512
Information Services	1,434,719	(42,873)	-	1,391,846
Commissioners	478,464	-	-	478,464
Solicitor	291,176	-	-	291,176
Purchasing	131,614	-	-	131,614
Controller	838,577	-	-	838,577
Treasurer	346,591	-	-	346,591
Human Resources	713,877	-	-	713,877
Payroll Office	131,474	-	-	131,474
Central Telephone	74,504	-	-	74,504
Archives	262,685	(21,012)	-	241,673
Human Services	4,015,260	(3,468,511)	-	546,749
Fleet Management	126,736	-	-	126,736
Voter Registration			266,245	49,641,276
Tax Assessment			636,237	
Weights & Measurers			26,096	
Tax Collectors			17,461	
Tax Claims			58,757	
Recorder of Deeds			227,273	
Traffic Safety			94,955	
Traffic Safety MLR			-	
Veteran's Affairs			159,842	
Register of Wills			405,431	
Sheriff			1,406,722	
Coroner			166,068	
Prothonotary			505,194	
Clerk Courts			1,159,310	
Public Defender			471,860	
District Attorney			1,556,844	
Courts			4,074,659	
District Justices			925,603	
Constables			27,640	

2012 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			122,082
Controlled Subst			35,370
Juvenile Probation			616,089
Adult Probation			982,011
Youth Development Ctr			233,415
Maint Adults			1,605
Prison			3,547,364
Public Safety			9,891
EMA			70,019
Radiation Act			2,015
HazMat			5,685
Parks			350,097
Conservation			154,687
AG Land Pres			27,936
Planning			393,622
Coop Extension			184,145
Pleasant Acres			1,914,733
Human Services MLR			36,090
Children & Youth			533,836
Children & Youth MLR			532,328
E-911			252,606
E-911 Maintenance			13,574
Liquid Fuels			9,499
SC Training Ctr			150,340
Agency on Aging			201,200
Aging MLR			299,549
MH/MR			312,099
MH/MR MLR			336,640
Health Choices			14,022
Health Choices MLR			39,701
Domestic Relations			128,356
Domestic Relations MLR			498,581
Weatherization Liheap			9,210
CDBG			20,675
Public Relations			5,893
Retirement Fund			4,158
ARRA Weatherization			10,308
HSDf			22,505
HAP			11,567
MATP			12,397

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
SFPP			526
CASSP			44,512
Hum Svcs County			72,279
Drug & Alcohol MLR			119,096
HMIS			8,861
CYS NBB			4,072
Human Services FGDM			21,715
SOC			1,325
HCMU			8,703
Weatherization DOE			1,616
Other			22,694,856
Direct Billed			372,939
Unallocated			1,957,533
			<u> </u>
Totals	<u>48,311,984</u>	<u>1,329,292</u>	<u>49,641,276</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	(6,025,005)	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	(187,044)	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(33,760,534)	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	(267,708)	-	-	-	-	-	-	350	-	-
Property Insurance	-	-	-	-	(185,112)	-	-	-	-	-	2	-	-
Retirement Administration	-	-	20,582	326	-	(697,996)	-	-	-	-	2	-	-
County Maintenance	39,005	20,635	380,789	3,142	895	7,622	(2,884,163)	5,018	-	7,185	1,771	9,055	10,156
Human Services Center	-	5,834	179,178	1,077	-	2,641	50,370	(747,335)	-	229	627	-	3,903
County Annex	-	4,931	88,321	774	-	1,760	19,599	-	(496,982)	-	371	-	1,438
Information Services	111,953	108,788	393,673	2,778	1,953	5,862	79,202	-	-	(2,121,702)	755	9,055	942
Commissioners	52,644	3,379	316,311	984	936	1,760	39,152	-	-	35,662	(1,021,382)	45,457	1,500
Solicitor	9,380	26	81,080	351	166	586	6,977	-	-	108	176	(392,392)	174
Purchasing	28,822	233	39,877	390	513	881	21,435	-	-	1,070	192	6,273	(233,989)
Controller	56,384	13,628	268,157	1,540	1,003	3,227	41,934	-	-	110,729	441	9,409	1,375
Treasurer	37,753	967	126,748	942	671	1,760	28,077	-	-	64,134	1,146	6,273	952
Human Resources	48,731	8,293	266,147	1,613	866	3,521	36,242	-	-	74,821	751	15,681	3,213
Payroll Office	-	-	41,816	400	-	881	-	-	-	100,295	127	-	398
Central Telephone	-	5,476	14,504	231	-	-	-	-	-	-	166	-	129
Archives	84,500	2,604	97,651	804	2,202	1,467	92,936	-	33,547	37,565	1,004	1,568	1,080
Human Services	-	-	-	1,917	-	3,521	-	-	-	14,952	921	6,273	1,093
Fleet Management	21,760	3,866	50,012	501	1,322	1,174	-	-	-	-	1,405	-	668
Voter Registration	51,599	-	71,674	867	1,912	2,054	38,375	-	-	22,161	5,263	15,681	2,135
Tax Assessment	112,966	-	287,096	3,129	2,008	7,034	84,015	-	-	105,546	1,223	3,136	2,223
Weights & Measurers	303	-	16,300	133	43	293	-	-	3,752	108	40	3,136	76
Tax Collectors	-	-	-	2,783	-	-	-	-	-	3,290	767	-	90
Tax Claims	-	-	-	-	-	-	-	-	-	-	3,735	6,273	333
Recorder of Deeds	72,872	-	72,678	1,371	1,295	2,934	54,196	-	-	4,586	645	3,136	1,749
Traffic Safety	4,771	-	11,618	434	672	881	-	-	59,022	4,246	858	-	2,159
Traffic Safety MLR	-	-	-	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	32,340	-	48,392	644	557	1,467	-	33,867	-	20,704	1,429	3,136	1,364
Register of Wills	165,691	-	101,868	1,159	2,556	2,347	81,012	-	-	11,798	521	3,136	1,467
Sheriff	414,270	-	447,053	13,643	6,390	28,725	202,550	-	-	147,142	4,109	12,545	5,489
Coroner	2,095	-	54,036	578	295	1,174	-	-	25,913	64,657	824	3,136	591
Prothonotary	165,691	-	152,317	3,136	2,556	6,741	81,012	-	-	37,508	1,134	3,136	3,639
Clerk Courts	248,579	-	386,504	4,692	3,834	10,849	121,538	-	-	258,717	1,577	3,136	5,476
Public Defender	124,290	-	182,233	5,007	1,917	10,262	60,769	-	-	25,273	1,799	6,273	3,768
District Attorney	414,270	-	601,709	12,646	6,390	26,092	202,550	-	-	80,888	7,991	24,968	10,015
Courts	2,084,778	-	498,531	10,850	32,158	19,351	1,019,315	-	-	232,534	10,689	6,273	13,009
District Justices	5,901	-	538,161	10,776	5,348	24,918	-	-	73,001	88,537	9,081	75	39,314
Constables	-	-	-	-	-	-	-	-	-	-	2,673	-	52
Divorce Masters	48,717	-	29,281	584	751	1,174	23,820	-	-	13,385	196	-	810
Controlled Subst	-	-	-	-	-	-	-	-	-	-	1,125	-	3,035
Juvenile Probation	124,290	-	299,387	7,870	1,917	16,710	60,769	-	-	32,796	2,434	3,136	4,500
Adult Probation	175,307	-	467,061	13,972	2,722	30,192	81,012	10,068	-	68,347	4,595	10,225	2,288
Youth Development Ctr	-	-	147,084	5,266	1,920	10,555	-	-	-	13,500	1,765	6,273	4,988
Maint Adults	-	-	-	-	-	-	-	-	-	-	71	-	874
Prison	220	-	2,607,736	70,666	64,894	138,368	-	-	2,723	137,788	20,219	43,367	25,121
Public Safety	-	-	7,409	187	-	293	-	-	-	1,007	63	-	76
EMA	-	-	52,973	805	-	1,760	-	-	-	-	351	3,136	836
Radiation Act	-	-	-	-	-	-	-	-	-	-	69	-	1,311
HazMat	-	-	-	-	-	-	-	-	-	-	231	-	3,304
Parks	-	-	212,546	4,209	4,699	7,622	-	-	-	12,185	4,393	9,409	6,584

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	3,939	-	72,225	2,026	555	4,394	-	-	48,734	267	533	-	140
AG Land Pres	998	-	8,120	294	140	586	-	-	12,340	2,113	102	1,568	-
Planning	221,830	-	-	-	3,943	-	164,979	-	-	-	17	-	-
Coop Extension	9,646	-	34,348	1,219	1,358	2,641	-	-	119,325	859	429	-	333
Pleasant Acres	-	-	1,321,723	-	-	147,457	-	-	-	103,064	24,635	15,681	578
Human Services MLR	17,483	-	-	-	301	-	-	18,306	-	-	-	-	-
Children & Youth	-	-	-	18,778	-	41,921	-	-	-	100,874	18,972	55,421	10,941
Children & Youth MLR	257,869	-	-	-	4,443	-	-	270,016	-	-	-	-	-
E-911	3,367	-	-	15,767	4,002	32,833	-	-	41,647	124	6,450	12,545	9,680
E-911 Maintenance	-	-	7,883	487	-	1,174	-	-	-	-	126	-	1,130
Liquid Fuels	-	-	-	-	-	-	-	-	-	-	250	-	797
SC Training Ctr	-	-	150,340	-	-	-	-	-	-	-	-	-	-
Agency on Aging	-	-	-	8,297	-	17,591	-	-	-	5,619	10,463	1,568	13,538
Aging MLR	145,108	-	-	-	2,500	-	-	151,941	-	-	-	-	-
MH/MR	-	-	-	17,058	-	37,521	-	-	-	61,248	10,932	6,273	9,463
MH/MR MLR	163,027	-	-	-	2,908	-	-	170,705	-	-	-	-	-
Health Choices	-	-	-	686	-	1,467	-	-	-	308	739	-	1,156
Health Choices MLR	19,233	-	-	-	331	-	-	20,137	-	-	-	-	-
Domestic Relations	-	-	-	8,146	-	18,177	-	-	-	6,114	2,938	14,429	2,649
Domestic Relations MLR	331,425	-	-	-	5,112	-	162,044	-	-	-	-	-	-
Weatherization Liheap	-	-	-	-	-	-	-	-	-	-	396	1,568	-
CDBG	-	-	-	-	-	-	-	-	-	-	1,540	1,568	-
Public Relations	-	-	4,327	151	-	293	-	-	-	-	67	-	116
Retirement Fund	-	-	-	-	-	-	-	-	-	-	386	-	90
Drug & Alcohol	-	-	-	1,599	-	3,521	-	-	-	7,232	1,726	-	2,932
HSDF	-	-	-	-	-	-	-	-	-	-	-	-	-
HAP	-	-	-	-	-	-	-	-	-	-	-	-	-
MATP	-	-	-	-	-	-	-	-	-	-	-	-	-
SFPP	-	-	-	-	-	-	-	-	-	-	-	-	-
CASSP	-	-	-	-	-	-	-	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug & Alcohol MLR	57,691	-	-	-	994	-	-	60,411	-	-	-	-	-
HMIS	-	-	-	-	-	-	-	-	-	-	-	-	-
CYS NBB	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services FGDM	6,554	-	-	-	113	-	-	6,864	-	324	234	-	2,264
SOC	-	-	-	-	-	-	-	-	-	-	-	-	-
HCMU	-	-	-	-	-	-	-	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-	-	-	-	-	157	-	-
Other	46,953	8,384	22,503,075	23	3,051	(39)	30,283	2	76,978	103	1,547	5	4,485
Unallocated	-	-	-	-	-	-	-	-	-	-	837,530	-	-
Direct Billings	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-

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:									
Building Use	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	3,539	-	-	-	-	-	-	-	-
Liability Insurance	23	-	-	-	-	-	-	-	-
Property Insurance	23	-	-	-	-	-	-	-	-
Retirement Administration	563	-	1,159	362	-	-	-	-	-
County Maintenance	11,107	10	14,251	2,816	1,860	-	-	1,086	-
Human Services Center	3,992	-	4,948	975	-	-	-	2,171	-
County Annex	2,181	-	3,358	651	-	-	-	1,086	-
Information Services	2,357	253	8,099	2,168	1,958	60	-	-	-
Commissioners	19,375	19,042	2,429	651	686	2,950	-	-	-
Solicitor	1,067	-	810	217	98	-	-	-	-
Purchasing	956	-	1,213	324	196	-	-	-	-
Controller	(1,362,923)	-	4,457	1,192	931	9,939	-	-	-
Treasurer	7,263	(630,001)	2,784	796	490	2,654	-	-	-
Human Resources	3,754	-	(1,183,129)	1,300	931	3,388	-	-	-
Payroll Office	379	-	1,247	(278,353)	196	1,140	-	-	-
Central Telephone	958	-	723	226	(96,917)	-	-	-	-
Archives	6,700	4,918	2,442	640	299	(613,600)	-	-	-
Human Services	4,651	573	5,720	1,581	601	1,141	(589,693)	-	-
Fleet Management	11,962	-	2,220	452	-	-	-	(222,078)	-
Voter Registration	46,934	32	3,662	790	501	2,605	-	-	266,245
Tax Assessment	4,414	1,230	13,890	2,861	2,601	2,865	-	-	636,237
Weights & Measurers	104	10	416	112	100	-	-	1,170	26,096
Tax Collectors	221	-	7,641	2,669	-	-	-	-	17,461
Tax Claims	31,202	17,214	-	-	-	-	-	-	58,757
Recorder of Deeds	2,876	784	4,526	1,203	450	1,972	-	-	227,273
Traffic Safety	7,120	180	1,247	377	200	-	-	1,170	94,955
Traffic Safety MLR	-	-	-	-	-	-	-	-	-
Veteran's Affairs	11,927	-	2,080	603	200	-	1,132	-	159,842
Register of Wills	2,320	488	4,623	977	650	24,818	-	-	405,431
Sheriff	11,721	1,368	54,566	11,100	3,401	4,037	-	38,613	1,406,722
Coroner	6,547	180	1,663	492	200	176	-	3,511	166,068
Prothonotary	3,466	1,728	13,463	2,783	1,951	24,933	-	-	505,194
Clerk Courts	4,120	1,760	21,534	4,249	2,200	80,545	-	-	1,159,310
Public Defender	7,368	-	16,622	3,950	1,851	20,478	-	-	471,860
District Attorney	50,455	171	43,193	10,045	1,650	49,770	-	14,041	1,556,844
Courts	77,756	180	36,648	8,878	8,803	14,906	-	-	4,074,659
District Justices	59,652	8,140	48,401	9,746	4,552	-	-	-	925,603
Constables	24,756	159	-	-	-	-	-	-	27,640
Divorce Masters	754	-	1,663	452	350	145	-	-	122,082
Controlled Subst	9,556	3,902	-	-	200	-	-	17,552	35,370
Juvenile Probation	6,785	1,633	33,392	6,546	1,650	6,424	-	5,850	616,089
Adult Probation	13,631	6,286	59,801	11,700	2,701	15,082	-	7,021	982,011
Youth Development Ctr	6,166	116	21,666	4,249	1,250	447	4,659	3,511	233,415
Maint Adults	660	-	-	-	-	-	-	-	1,605
Prison	57,587	806	288,634	54,855	15,504	154	-	18,722	3,547,364
Public Safety	328	-	416	112	-	-	-	-	9,891
EMA	1,627	127	2,497	678	50	498	-	4,681	70,019
Radiation Act	635	-	-	-	-	-	-	-	2,015
HazMat	2,150	-	-	-	-	-	-	-	5,685
Parks	30,290	7,537	17,817	3,763	951	9	-	28,083	350,097

**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	898	254	6,245	1,692	550	1,703	-	10,532	154,687
AG Land Pres	417	-	833	266	150	9	-	-	27,936
Planning	155	-	-	-	350	9	-	2,339	393,622
Coop Extension	1,517	339	3,749	1,016	1,401	115	-	5,850	184,145
Pleasant Acres	89,040	9,826	125,346	58,090	8,852	1,079	-	9,362	1,914,733
Human Services MLR	-	-	-	-	-	-	-	-	36,090
Children & Youth	136,454	6,954	79,625	16,181	1,851	21,818	8,834	15,212	533,836
Children & Youth MLR	-	-	-	-	-	-	-	-	532,328
E-911	28,351	5,247	61,490	12,828	8,653	260	-	9,362	252,606
E-911 Maintenance	102	-	2,220	452	-	-	-	-	13,574
Liquid Fuels	2,252	350	-	-	-	-	-	5,850	9,499
SC Training Ctr	-	-	-	-	-	-	-	-	150,340
Agency on Aging	80,559	2,470	33,162	6,772	5,102	5,126	5,083	5,850	201,200
Aging MLR	-	-	-	-	-	-	-	-	299,549
MH/MR	66,555	3,604	69,474	14,447	2,100	6,073	5,012	2,339	312,099
MH/MR MLR	-	-	-	-	-	-	-	-	336,640
Health Choices	5,475	254	2,080	564	100	61	1,132	-	14,022
Health Choices MLR	-	-	-	-	-	-	-	-	39,701
Domestic Relations	9,561	5,862	36,228	7,038	5,651	11,563	-	-	128,356
Domestic Relations MLR	-	-	-	-	-	-	-	-	498,581
Weatherization Liheap	3,661	74	-	-	-	-	-	3,511	9,210
CDBG	13,747	2,650	-	-	-	-	-	1,170	20,675
Public Relations	361	-	416	112	50	-	-	-	5,893
Retirement Fund	3,555	127	-	-	-	-	-	-	4,158
Drug & Alcohol	12,511	1,463	6,299	1,354	350	1,027	1,132	-	41,146
HSDF	-	-	-	-	-	-	22,505	-	22,505
HAP	-	-	-	-	-	-	11,567	-	11,567
MATP	-	-	-	-	-	-	12,397	-	12,397
SFPP	-	-	-	-	-	-	526	-	526
CASSP	-	-	-	-	-	-	44,512	-	44,512
Hum Svcs County	-	-	-	-	-	-	72,279	-	72,279
Drug & Alcohol MLR	-	-	-	-	-	-	-	-	119,096
HMIS	-	-	-	-	-	-	8,861	-	8,861
CYS NBB	-	-	-	-	-	-	4,072	-	4,072
Human Services FGDM	2,178	-	-	-	150	-	3,034	-	21,715
SOC	-	-	-	-	-	-	1,325	-	1,325
HCMU	-	-	-	-	-	-	8,703	-	8,703
Weatherization DOE	1,459	-	-	-	-	-	-	-	1,616
-	-	-	-	-	-	-	-	-	-
Other	14,073	1,769	41	-	1,395	305	(11)	2,433	22,694,856
Unallocated	316,799	509,889	-	-	-	293,316	-	-	1,957,533
Direct Billings	-	-	-	-	-	-	372,939	-	372,939
Totals	-	-	-	-	-	-	-	-	49,641,276

YORK COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
Building Use	
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
Equipment Use	
General Equipment	Cost of Equipment by Department
Data Processing Equipment	Cost of Equipment by Department
Employee Benefits	
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)
Liability Insurance	
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, \$ 443,880 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 and 2012 additional renovations were made at a cost of \$92,013. Of these amount, 2% (1,393,251) is allocable to building use charge and is allocated to departments based on usable square footage. In addition to the building use charge, \$ 2,910,406 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, \$358,163 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. Of this amount 2% (\$40,174) 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, \$ 15,181 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, \$46,798 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			-	
			-	
			-	
			-	
			-	
			-	
Total Deductions	-	-	-	-
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
Building Use Charge	2,250,576		2,250,576	2,250,576
Interest Expense	3,774,429		3,774,429	3,774,429
	-		-	-
	-		-	-
Total Departmental Cost Adjustments	6,025,005	-	6,025,005	6,025,005
Total to be Allocated	6,025,005	-	6,025,005	6,025,005

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	2,250,576		419,842	355,740	1,393,251	6,579	40,174	34,990
Interest Expense	3,774,429		443,881	358,163	2,910,406	15,181	-	46,798
	-							
	-							
Functional Cost	6,025,005	-	863,723	713,903	4,303,657	21,760	40,174	81,788
Additions: 1st Central Service Centers	-	-						
REALLOCATE ADMIN								
Allocable Costs	6,025,005	-	863,723	713,903	4,303,657	21,760	40,174	81,788
Unallocated	-							
1st Allocation	6,025,005	-	863,723	713,903	4,303,657	21,760	40,174	81,788
Additions: 2nd Central Service Centers	-	-						
REALLOCATE ADMIN								
Allocable Costs	-	-	-	-	-	-	-	-
Unallocated	-							
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	6,025,005	-	863,723	713,903	4,303,657	21,760	40,174	81,788

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	39,005	34,022	4,983	-	-	-	-
Information Services	111,953	96,029	-	15,924	-	-	-
Commissioners	52,644	52,644	-	-	-	-	-
Solicitor	9,380	9,380	-	-	-	-	-
Purchasing	28,822	28,822	-	-	-	-	-
Controller	56,384	56,384	-	-	-	-	-
Treasurer	37,753	37,753	-	-	-	-	-
Human Resources	48,731	48,731	-	-	-	-	-
Archives	84,500	-	-	-	-	2,712	81,788
Fleet Management	21,760	-	-	-	21,760	-	-
Voter Registration	51,599	51,599	-	-	-	-	-
Tax Assessment	112,966	112,966	-	-	-	-	-
Weights & Measurers	303	-	-	-	-	303	-
Recorder of Deeds	72,872	72,872	-	-	-	-	-
Register of Wills	165,691	-	-	165,691	-	-	-
Sheriff	414,270	-	-	414,270	-	-	-
Coroner	2,095	-	-	-	-	2,095	-
Prothonotary	165,691	-	-	165,691	-	-	-
Clerk Courts	248,579	-	-	248,579	-	-	-
Public Defender	124,290	-	-	124,290	-	-	-
District Attorney	414,270	-	-	414,270	-	-	-
Courts	2,084,778	-	-	2,084,778	-	-	-
District Justices	5,901	-	-	-	-	5,901	-
Divorce Masters	48,717	-	-	48,717	-	-	-
Juvenile Probation	124,290	-	-	124,290	-	-	-
Adult Probation	175,307	-	9,616	165,691	-	-	-
Conservation	3,939	-	-	-	-	3,939	-
AG Land Pres	998	-	-	-	-	998	-
Planning	221,830	221,830	-	-	-	-	-
Coop Extension	9,646	-	-	-	-	9,646	-
Human Services MLR	17,483	-	17,483	-	-	-	-
Children & Youth MLR	257,869	-	257,869	-	-	-	-
E-911	3,367	-	-	-	-	3,367	-
MH/MR MLR	163,027	-	163,027	-	-	-	-
Health Choices MLR	19,233	-	19,233	-	-	-	-
Domestic Relations MLR	331,425	-	-	331,425	-	-	-
Other	46,953	40,691	(1)	41	-	6,222	-
Subtotal	6,025,005	863,723	713,903	4,303,657	21,760	40,174	81,788
Total	6,025,005	863,723	713,903	4,303,657	21,760	40,174	81,788

**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%	34,022		34,022	-	34,022
Information Services	7,880	11.118%	96,029		96,029	-	96,029
Commissioners	4,320	6.095%	52,644		52,644	-	52,644
Solicitor	770	1.086%	9,380		9,380	-	9,380
Purchasing	2,365	3.337%	28,822		28,822	-	28,822
Controller	4,627	6.528%	56,384		56,384	-	56,384
Treasurer	3,098	4.371%	37,753		37,753	-	37,753
Human Resources	3,999	5.642%	48,731		48,731	-	48,731
Voter Registration	4,234	5.974%	51,599		51,599	-	51,599
Tax Assessment	9,270	13.079%	112,966		112,966	-	112,966
Recorder of Deeds	5,980	8.437%	72,872		72,872	-	72,872
Planning	18,203	25.683%	221,830		221,830	-	221,830
Other	3,337	4.708%	40,691		40,691	-	40,691
Subtotal	70,875	100.000%	863,723	-	863,723	-	863,723
Second Allocation Total	70,875						
Total	70,875	100.000%	863,723	-	863,723	-	863,723

(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%	4,983		4,983	-	4,983
Veteran's Affairs	3,700	4.530%	32,340		32,340	-	32,340
Adult Probation	1,100	1.347%	9,616		9,616	-	9,616
Human Services MLR	2,000	2.449%	17,483		17,483	-	17,483
Children & Youth MLR	29,500	36.121%	257,869		257,869	-	257,869
Aging MLR	16,600	20.326%	145,108		145,108	-	145,108
MH/MR MLR	18,650	22.836%	163,027		163,027	-	163,027
Health Choices MLR	2,200	2.694%	19,233		19,233	-	19,233
Drug & Alcohol MLR	6,600	8.081%	57,691		57,691	-	57,691
Human Services FGDM	750	0.918%	6,554		6,554	-	6,554
Other		0.000%	(1)		(1)	-	(1)
<hr/>							
Subtotal	81,670	100.000%	713,903	-	713,903	-	713,903
Second Allocation Total	81,670						
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Total	81,670	100.000%	713,903	-	713,903	-	713,903

(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%	15,924		15,924	-	15,924
Register of Wills	8,000	3.850%	165,691		165,691	-	165,691
Sheriff	20,000	9.626%	414,270		414,270	-	414,270
Prothonotary	8,000	3.850%	165,691		165,691	-	165,691
Clerk Courts	12,000	5.776%	248,579		248,579	-	248,579
Public Defender	6,000	2.888%	124,290		124,290	-	124,290
District Attorney	20,000	9.626%	414,270		414,270	-	414,270
Courts	100,648	48.442%	2,084,778		2,084,778	-	2,084,778
Divorce Masters	2,352	1.132%	48,717		48,717	-	48,717
Juvenile Probation	6,000	2.888%	124,290		124,290	-	124,290
Adult Probation	8,000	3.850%	165,691		165,691	-	165,691
Domestic Relations MLR	16,000	7.701%	331,425		331,425	-	331,425
Other		0.001%	41		41	-	41
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Subtotal	207,768	100.000%	4,303,657	-	4,303,657	-	4,303,657
Second Allocation Total	207,768						
<hr/>							
Total	207,768	100.000%	4,303,657	-	4,303,657	-	4,303,657

(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%	21,760		21,760	-	21,760
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	21,760	-	21,760	-	21,760
Second Allocation	100						
<hr/>							
Total	100	100.000%	21,760	-	21,760	-	21,760

(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%	2,712		2,712	-	2,712
Weights & Measurers	240	0.755%	303		303	-	303
Traffic Safety	3,774	11.876%	4,771		4,771	-	4,771
Coroner	1,657	5.214%	2,095		2,095	-	2,095
District Justices	4,668	14.689%	5,901		5,901	-	5,901
Prison	174	0.548%	220		220	-	220
Conservation	3,116	9.806%	3,939		3,939	-	3,939
AG Land Pres	789	2.483%	998		998	-	998
Coop Extension	7,630	24.010%	9,646		9,646	-	9,646
E-911	2,663	8.380%	3,367		3,367	-	3,367
Other	4,922	15.489%	6,222		6,222	-	6,222
<hr/>							
Subtotal	31,778	100.000%	40,174	-	40,174	-	40,174
Second Allocation	31,778						
<hr/>							
Total	31,778	100.000%	40,174	-	40,174	-	40,174

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

Source: Controllers Office

**YORK COUNTY, PENNSYLVANIA
Building Use Charge
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%	81,788		81,788	-	81,788
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	81,788	-	81,788	-	81,788
Second Allocation	100						
Total	100	100.000%	81,788	-	81,788	-	81,788

(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 \$65,435 (6.67% of \$981,531) 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 \$121,609 (20% of \$608,046). This cost is allocated to departments based on the cost of equipment levels at 12/31/12.

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

2012 Actual

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	187,044		65,435	121,609
	-			
Functional Cost	187,044	-	65,435	121,609
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	187,044	-	65,435	121,609
Unallocated	-			
1st Allocation	187,044	-	65,435	121,609
Additions: 2nd Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	-	-	-	-
Unallocated	-			
2nd Allocation	-	-	-	-
Total Allocated	187,044	-	65,435	121,609

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	5,834	5,834	-
County Annex	4,931	4,931	-
Information Services	108,788	1,529	107,259
Commissioners	3,379	3,379	-
Solicitor	26	26	-
Purchasing	233	233	-
Controller	13,628	1,777	11,851
Treasurer	967	967	-
Human Resources	8,293	5,793	2,500
Payroll Office	-	-	-
Central Telephone	5,476	5,476	-
Archives	2,604	2,604	-
Risk Management	-	-	-
Human Services	-	-	-
Fleet Management	3,866	3,866	-
Other	8,384	8,385	(1)
<hr/>			
Subtotal	187,044	65,435	121,609
<hr/>			
Total	187,044	65,435	121,609

**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	31.535%	20,635		20,635	-	20,635
Human Services Center	87,505	8.915%	5,834		5,834	-	5,834
County Annex	73,971	7.536%	4,931		4,931	-	4,931
Information Services	22,941	2.337%	1,529		1,529	-	1,529
Commissioners	50,691	5.164%	3,379		3,379	-	3,379
Solicitor	397	0.040%	26		26	-	26
Purchasing	3,494	0.356%	233		233	-	233
Controller	26,657	2.716%	1,777		1,777	-	1,777
Treasurer	14,509	1.478%	967		967	-	967
Human Resources	86,894	8.853%	5,793		5,793	-	5,793
Central Telephone	82,138	8.368%	5,476		5,476	-	5,476
Archives	39,061	3.980%	2,604		2,604	-	2,604
Fleet Management	57,987	5.908%	3,866		3,866	-	3,866
Other	125,760	12.814%	8,385		8,385	-	8,385
Subtotal	981,531	100.000%	65,435	-	65,435	-	65,435
Second Allocation Total	981,531						
Total	981,531	100.000%	65,435	-	65,435	-	65,435

(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	536,294	88.200%	107,259		107,259	-	107,259
Controller	59,252	9.745%	11,851		11,851	-	11,851
Human Resources	12,500	2.056%	2,500		2,500	-	2,500
Other		0.000%	(1)		(1)	-	(1)
<hr/>							
Subtotal	608,046	100.001%	121,609	-	121,609	-	121,609
Second Allocation Total	608,046						
<hr/>							
Total	608,046	100.000%	121,609	-	121,609	-	121,609

(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 2012 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 for 2012. The 2012 rate for employer contribution was 4.24 % 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 2012 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 in 2012. All other funds were directly charged in 2012.

Employers' share of Workers' Compensation insurance was allocated to central service departments based on 2012 salaries and wages paid by each central service department.

Annual Retirement Contribution (ARC) payments were allocated to each central service department based on 2012 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 2012 salaries and wages paid by each central service department.

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

2012 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	35,137,701		35,137,701	35,137,701
Deductions			-	
Grant Reimbursement	(310,194)		(310,194)	
Total Deductions	(310,194)	-	(310,194)	(310,194)
Allocated Additions				
Information Services		-	-	
Commissioners		350	350	
Solicitor		-	-	
Purchasing		-	-	
Controller		3,539	3,539	
Treasurer		-	-	
Total Allocated Additions	-	3,889	3,889	3,889
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
Direct Billed	(1,070,862)		(1,070,862)	
Total Departmental Cost Adjustments	(1,070,862)	-	(1,070,862)	(1,070,862)
Total to be Allocated	<u>33,756,645</u>	<u>3,889</u>	<u>33,760,534</u>	<u>33,760,534</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
Other Expenses and Cost										
Health - BC & BS - Active	17,225,525		17,225,525							
Retirement Contribution	7,059,680								7,059,680	
Life Insurance and Short Term Disabli	477,168			172,505						304,663
Unemployment Comp	695,994				695,994					
Health - BC & BS - Retirees	4,084,122					4,084,122				
Life Insurance - Retirees	17,922					17,922				
Social Security	5,391,142						5,391,142			
Workers Comp	173,657							173,657		
Military Retirement Benefit	12,491					12,491				
Departmental Expenditures	35,137,701	-	17,225,525	172,505	695,994	4,114,535	5,391,142	173,657	7,059,680	304,663
Cost Adjustments										
Deductions	(310,194)		(152,066)	(1,523)	(6,144)	(36,323)	(47,593)	(1,533)	(62,323)	(2,690)
Departmental Cost Adjustments										
Direct Billed	(1,070,862)								(1,070,862)	
Functional Cost	33,756,645	-	17,073,459	170,982	689,850	4,078,212	5,343,549	172,124	5,926,495	301,973
Additions: 1st										
Central Service Centers	-	-								
REALLOCATE ADMIN										
Allocable Costs	33,756,645	-	17,073,459	170,982	689,850	4,078,212	5,343,549	172,124	5,926,495	301,973
Unallocated	-									
1st Allocation	33,756,645	-	17,073,459	170,982	689,850	4,078,212	5,343,549	172,124	5,926,495	301,973
Additions: 2nd										
Central Service Centers	3,889	3,889								
REALLOCATE ADMIN										
Unallocated	(3,889)		1,907	19	77	455	597	19	781	34
2nd Allocation	3,889	-	1,907	19	77	455	597	19	781	34
Total Allocated	33,760,534	-	17,075,366	171,001	689,927	4,078,667	5,344,146	172,143	5,927,276	302,007

**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	20,582	14,344	62	407	-	2,832	102	2,726	109
County Maintenance	380,789	187,317	1,108	11,728	77,373	50,716	1,809	48,781	1,957
Human Services Center	179,178	64,886	364	3,987	76,026	16,674	594	16,004	643
County Annex	88,321	43,201	351	3,270	8,810	16,086	573	15,411	619
Information Services	393,673	144,116	1,534	8,576	96,501	70,222	2,503	67,512	2,709
Commissioners	316,311	43,201	745	1,228	201,731	34,096	1,215	32,778	1,317
Solicitor	81,080	14,344	292	-	39,114	13,413	479	12,922	516
Purchasing	39,877	21,685	180	1,228	-	8,230	294	7,943	317
Controller	268,157	79,230	865	4,084	103,272	39,653	1,413	38,112	1,528
Treasurer	126,748	43,201	479	3,656	34,832	21,911	781	21,042	846
Human Resources	266,147	86,402	819	5,761	96,828	37,516	1,337	36,038	1,446
Payroll Office	41,816	21,685	200	1,228	-	9,192	327	8,831	353
Central Telephone	14,504	7,172	67	1,028	-	3,046	110	2,963	118
Archives	97,651	36,029	405	2,856	20,597	18,544	663	17,841	716
Fleet Management	50,012	28,857	207	1,718	-	9,459	337	9,069	365
Voter Registration	71,674	-	-	-	56,856	-	-	14,818	-
Tax Assessment	287,096	-	-	-	231,261	-	-	55,835	-
Weights & Measurers	16,300	-	-	-	13,337	-	-	2,963	-
Recorder of Deeds	72,678	-	-	-	48,495	-	-	24,183	-
Traffic Safety	11,618	-	-	-	-	-	-	11,618	-
Veteran's Affairs	48,392	-	-	-	35,648	-	-	12,744	-
Register of Wills	101,868	-	-	-	79,167	-	-	22,701	-
Sheriff	447,053	-	-	-	113,999	-	-	333,054	-
Coroner	54,036	-	-	-	38,625	-	-	15,411	-
Prothonotary	152,317	-	-	-	95,890	-	-	56,427	-
Clerk Courts	386,504	-	-	-	306,960	-	-	79,544	-
Public Defender	182,233	-	-	-	52,248	-	-	129,985	-
District Attorney	601,709	-	-	-	277,961	-	-	323,748	-
Courts	498,531	-	-	-	242,354	-	-	256,177	-
District Justices	538,161	-	-	-	344,932	-	-	193,229	-
Divorce Masters	29,281	-	-	-	13,337	-	-	15,944	-
Juvenile Probation	299,387	-	-	-	119,138	-	-	180,249	-
Adult Probation	467,061	-	-	-	155,642	-	-	311,419	-
Youth Development Ctr	147,084	-	-	-	19,944	-	-	127,140	-
Prison	2,607,736	-	-	-	707,037	-	-	1,900,699	-
Public Safety	7,409	-	-	-	-	-	-	7,409	-
EMA	52,973	-	-	-	34,954	-	-	18,019	-
Parks	212,546	-	-	-	132,231	-	-	80,315	-
Conservation	72,225	-	-	-	26,348	-	-	45,877	-
AG Land Pres	8,120	-	-	-	-	-	-	8,120	-
Coop Extension	34,348	-	-	-	6,608	-	-	27,740	-
Pleasant Acres	1,321,723	-	-	-	-	-	-	1,321,723	-

**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	7,883	-	-	-	-	-	-	7,883	-
SC Training Ctr	150,340	-	-	-	150,340	-	-	-	-
Other	22,503,075	16,239,696	163,323	639,172	20,271	4,992,556	159,606	2	288,448
Subtotal	33,760,534	17,075,366	171,001	689,927	4,078,667	5,344,146	172,143	5,927,276	302,007
Total	33,760,534	17,075,366	171,001	689,927	4,078,667	5,344,146	172,143	5,927,276	302,007

**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	2	0.084%	14,342		14,342	2	14,344
County Maintenance	26	1.097%	187,296		187,296	21	187,317
Human Services Center	9	0.380%	64,879		64,879	7	64,886
County Annex	6	0.253%	43,196		43,196	5	43,201
Information Services	20	0.844%	144,100		144,100	16	144,116
Commissioners	6	0.253%	43,196		43,196	5	43,201
Solicitor	2	0.084%	14,342		14,342	2	14,344
Purchasing	3	0.127%	21,683		21,683	2	21,685
Controller	11	0.464%	79,221		79,221	9	79,230
Treasurer	6	0.253%	43,196		43,196	5	43,201
Human Resources	12	0.506%	86,392		86,392	10	86,402
Payroll Office	3	0.127%	21,683		21,683	2	21,685
Central Telephone	1	0.042%	7,171		7,171	1	7,172
Archives	5	0.211%	36,025		36,025	4	36,029
Fleet Management	4	0.169%	28,854		28,854	3	28,857
Other	2,255	95.108%	16,237,883		16,237,883	1,813	16,239,696
<hr/>							
Subtotal	2,371	100.000%	17,073,459	-	17,073,459	1,907	17,075,366
Second Allocation Total	2,371						
<hr/>							
Total	2,371	100.000%	17,073,459	-	17,073,459	1,907	17,075,366

(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	36,940	0.036%	62		62	-	62
County Maintenance	663,303	0.648%	1,108		1,108	-	1,108
Human Services Center	217,960	0.213%	364		364	-	364
County Annex	209,948	0.205%	351		351	-	351
Information Services	917,799	0.897%	1,534		1,534	-	1,534
Commissioners	445,819	0.436%	745		745	-	745
Solicitor	175,440	0.171%	292		292	-	292
Purchasing	107,836	0.105%	180		180	-	180
Controller	518,399	0.506%	865		865	-	865
Treasurer	286,315	0.280%	479		479	-	479
Human Resources	490,400	0.479%	819		819	-	819
Payroll Office	120,043	0.117%	200		200	-	200
Central Telephone	40,142	0.039%	67		67	-	67
Archives	242,707	0.237%	405		405	-	405
Fleet Management	123,446	0.121%	207		207	-	207
Other	97,756,746	95.509%	163,304		163,304	19	163,323
<hr/>							
Subtotal	102,353,243	100.000%	170,982	-	170,982	19	171,001
Second Allocation Total	102,353,243						
<hr/>							
Total	102,353,243	100.000%	170,982	-	170,982	19	171,001

(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	412	0.059%	407		407	-	407
County Maintenance	11,833	1.700%	11,727		11,727	1	11,728
Human Services Center	4,020	0.578%	3,987		3,987	-	3,987
County Annex	3,296	0.474%	3,270		3,270	-	3,270
Information Services	8,652	1.243%	8,575		8,575	1	8,576
Commissioners	1,236	0.178%	1,228		1,228	-	1,228
Purchasing	1,236	0.178%	1,228		1,228	-	1,228
Controller	4,120	0.592%	4,084		4,084	-	4,084
Treasurer	3,688	0.530%	3,656		3,656	-	3,656
Human Resources	5,813	0.835%	5,760		5,760	1	5,761
Payroll Office	1,236	0.178%	1,228		1,228	-	1,228
Central Telephone	1,039	0.149%	1,028		1,028	-	1,028
Archives	2,884	0.414%	2,856		2,856	-	2,856
Fleet Management	1,730	0.249%	1,718		1,718	-	1,718
Other	644,799	92.644%	639,098		639,098	74	639,172
<hr/>							
Subtotal	695,994	100.000%	689,850	-	689,850	77	689,927
Second Allocation Total	695,994						
<hr/>							
Total	695,994	100.000%	689,850	-	689,850	77	689,927

(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	78,303	1.897%	77,364		77,364	9	77,373
Human Services Center	76,936	1.864%	76,018		76,018	8	76,026
County Annex	8,905	0.216%	8,809		8,809	1	8,810
Information Services	97,682	2.366%	96,490		96,490	11	96,501
Commissioners	204,186	4.946%	201,708		201,708	23	201,731
Solicitor	39,577	0.959%	39,110		39,110	4	39,114
Controller	104,530	2.532%	103,260		103,260	12	103,272
Treasurer	35,240	0.854%	34,828		34,828	4	34,832
Human Resources	98,012	2.374%	96,817		96,817	11	96,828
Archives	20,851	0.505%	20,595		20,595	2	20,597
Voter Registration	57,562	1.394%	56,850		56,850	6	56,856
Tax Assessment	234,091	5.670%	231,235		231,235	26	231,261
Weights & Measurers	13,487	0.327%	13,336		13,336	1	13,337
Recorder of Deeds	49,098	1.189%	48,490		48,490	5	48,495
Veteran's Affairs	36,083	0.874%	35,644		35,644	4	35,648
Register of Wills	80,119	1.941%	79,158		79,158	9	79,167
Sheriff	115,400	2.795%	113,986		113,986	13	113,999
Coroner	39,112	0.947%	38,621		38,621	4	38,625
Prothonotary	97,075	2.351%	95,879		95,879	11	95,890
Clerk Courts	310,731	7.526%	306,926		306,926	34	306,960
Public Defender	52,891	1.281%	52,242		52,242	6	52,248
District Attorney	281,338	6.815%	277,930		277,930	31	277,961
Courts	245,318	5.942%	242,327		242,327	27	242,354
District Justices	349,130	8.457%	344,894		344,894	38	344,932
Divorce Masters	13,483	0.327%	13,336		13,336	1	13,337
Juvenile Probation	120,611	2.921%	119,125		119,125	13	119,138
Adult Probation	157,540	3.816%	155,625		155,625	17	155,642
Youth Development Ctr	20,191	0.489%	19,942		19,942	2	19,944
Prison	715,656	17.335%	706,958		706,958	79	707,037
EMA	35,389	0.857%	34,950		34,950	4	34,954
Parks	133,839	3.242%	132,216		132,216	15	132,231
Conservation	26,680	0.646%	26,345		26,345	3	26,348
Coop Extension	6,687	0.162%	6,607		6,607	1	6,608
SC Training Ctr	152,164	3.686%	150,323		150,323	17	150,340
Other	20,604	0.499%	20,268		20,268	3	20,271
Subtotal	4,128,501	100.000%	4,078,212	-	4,078,212	455	4,078,667

2012 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	4,128,501						
Total	4,128,501	100.000%	4,078,212	-	4,078,212	455	4,078,667

(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	36,940	0.053%	2,832		2,832	-	2,832
County Maintenance	663,303	0.949%	50,710		50,710	6	50,716
Human Services Center	217,960	0.312%	16,672		16,672	2	16,674
County Annex	209,948	0.301%	16,084		16,084	2	16,086
Information Services	917,799	1.314%	70,214		70,214	8	70,222
Commissioners	445,819	0.638%	34,092		34,092	4	34,096
Solicitor	175,440	0.251%	13,412		13,412	1	13,413
Purchasing	107,836	0.154%	8,229		8,229	1	8,230
Controller	518,399	0.742%	39,649		39,649	4	39,653
Treasurer	286,315	0.410%	21,909		21,909	2	21,911
Human Resources	490,400	0.702%	37,512		37,512	4	37,516
Payroll Office	120,043	0.172%	9,191		9,191	1	9,192
Central Telephone	40,142	0.057%	3,046		3,046	-	3,046
Archives	242,707	0.347%	18,542		18,542	2	18,544
Fleet Management	123,446	0.177%	9,458		9,458	1	9,459
Other	65,264,063	93.420%	4,991,997		4,991,997	559	4,992,556
<hr/>							
Subtotal	69,860,560	100.000%	5,343,549	-	5,343,549	597	5,344,146
Second Allocation Total	69,860,560						
<hr/>							
Total	69,860,560	100.000%	5,343,549	-	5,343,549	597	5,344,146

(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	36,940	0.059%	102		102	-	102
County Maintenance	663,303	1.051%	1,809		1,809	-	1,809
Human Services Center	217,960	0.345%	594		594	-	594
County Annex	209,948	0.333%	573		573	-	573
Information Services	917,799	1.454%	2,503		2,503	-	2,503
Commissioners	445,819	0.706%	1,215		1,215	-	1,215
Solicitor	175,440	0.278%	479		479	-	479
Purchasing	107,836	0.171%	294		294	-	294
Controller	518,399	0.821%	1,413		1,413	-	1,413
Treasurer	286,315	0.454%	781		781	-	781
Human Resources	490,400	0.777%	1,337		1,337	-	1,337
Payroll Office	120,043	0.190%	327		327	-	327
Central Telephone	40,142	0.064%	110		110	-	110
Archives	242,707	0.385%	663		663	-	663
Fleet Management	123,446	0.196%	337		337	-	337
Other	58,510,047	92.716%	159,587		159,587	19	159,606
<hr/>							
Subtotal	63,106,544	100.000%	172,124	-	172,124	19	172,143
Second Allocation Total	63,106,544						
<hr/>							
Total	63,106,544	100.000%	172,124	-	172,124	19	172,143

(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	36,940	0.046%	2,726		2,726	-	2,726
County Maintenance	663,302	0.823%	48,775		48,775	6	48,781
Human Services Center	217,960	0.270%	16,002		16,002	2	16,004
County Annex	209,948	0.260%	15,409		15,409	2	15,411
Information Services	917,799	1.139%	67,503		67,503	9	67,512
Commissioners	445,819	0.553%	32,774		32,774	4	32,778
Solicitor	175,440	0.218%	12,920		12,920	2	12,922
Purchasing	107,836	0.134%	7,942		7,942	1	7,943
Controller	518,399	0.643%	38,107		38,107	5	38,112
Treasurer	286,315	0.355%	21,039		21,039	3	21,042
Human Resources	490,400	0.608%	36,033		36,033	5	36,038
Payroll Office	120,043	0.149%	8,830		8,830	1	8,831
Central Telephone	40,142	0.050%	2,963		2,963	-	2,963
Archives	242,707	0.301%	17,839		17,839	2	17,841
Fleet Management	123,446	0.153%	9,068		9,068	1	9,069
Voter Registration	201,833	0.250%	14,816		14,816	2	14,818
Tax Assessment	759,378	0.942%	55,828		55,828	7	55,835
Weights & Measurers	39,930	0.050%	2,963		2,963	-	2,963
Recorder of Deeds	328,486	0.408%	24,180		24,180	3	24,183
Traffic Safety	157,713	0.196%	11,616		11,616	2	11,618
Veteran's Affairs	173,287	0.215%	12,742		12,742	2	12,744
Register of Wills	308,961	0.383%	22,698		22,698	3	22,701
Sheriff	4,529,254	5.619%	333,010		333,010	44	333,054
Coroner	209,571	0.260%	15,409		15,409	2	15,411
Prothonotary	766,957	0.952%	56,420		56,420	7	56,427
Clerk Courts	1,081,894	1.342%	79,534		79,534	10	79,544
Public Defender	1,767,741	2.193%	129,968		129,968	17	129,985
District Attorney	4,402,313	5.462%	323,705		323,705	43	323,748
Courts	3,483,551	4.322%	256,143		256,143	34	256,177
District Justices	2,627,774	3.260%	193,204		193,204	25	193,229
Divorce Masters	216,893	0.269%	15,942		15,942	2	15,944
Juvenile Probation	2,451,035	3.041%	180,225		180,225	24	180,249
Adult Probation	4,234,727	5.254%	311,378		311,378	41	311,419
Youth Development Ctr	1,728,509	2.145%	127,123		127,123	17	127,140
Prison	25,845,757	32.067%	1,900,449		1,900,449	250	1,900,699
Public Safety	100,370	0.125%	7,408		7,408	1	7,409
EMA	245,163	0.304%	18,017		18,017	2	18,019
Parks	1,091,950	1.355%	80,304		80,304	11	80,315
Conservation	623,467	0.774%	45,871		45,871	6	45,877
AG Land Pres	110,174	0.137%	8,119		8,119	1	8,120

2012 Actual

**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	377,584	0.468%	27,736		27,736	4	27,740
Pleasant Acres	17,972,900	22.299%	1,321,549		1,321,549	174	1,321,723
E-911 Maintenance	107,025	0.133%	7,882		7,882	1	7,883
Public Relations	59,160	0.073%	4,326		4,326	1	4,327
Other		0.000%	0		0	2	2
<hr/>							
Subtotal	80,599,853	100.000%	5,926,495	-	5,926,495	781	5,927,276
Second Allocation Total	80,599,853						
<hr/>							
Total	80,599,853	100.000%	5,926,495	-	5,926,495	781	5,927,276

(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	36,940	0.036%	109		109	-	109
County Maintenance	663,303	0.648%	1,957		1,957	-	1,957
Human Services Center	217,960	0.213%	643		643	-	643
County Annex	209,948	0.205%	619		619	-	619
Information Services	917,799	0.897%	2,709		2,709	-	2,709
Commissioners	445,819	0.436%	1,317		1,317	-	1,317
Solicitor	175,440	0.171%	516		516	-	516
Purchasing	107,836	0.105%	317		317	-	317
Controller	518,399	0.506%	1,528		1,528	-	1,528
Treasurer	286,315	0.280%	846		846	-	846
Human Resources	490,400	0.479%	1,446		1,446	-	1,446
Payroll Office	120,043	0.117%	353		353	-	353
Central Telephone	40,142	0.039%	118		118	-	118
Archives	242,707	0.237%	716		716	-	716
Fleet Management	123,446	0.121%	365		365	-	365
Other	97,756,746	95.509%	288,414		288,414	34	288,448
<hr/>							
Subtotal	102,353,243	100.000%	301,973	-	301,973	34	302,007
Second Allocation Total	102,353,243						
<hr/>							
Total	102,353,243	100.000%	301,973	-	301,973	34	302,007

(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 2012 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	75,467		75,467		
Public Officials	86,660			86,660	
Crime	2,697			2,697	
Employee Liability	102,859			102,859	
Law Enforcement	-				
Automobile	22,543				22,543
Departmental Expenditures	290,226	-	75,467	192,216	22,543
<u>Cost Adjustments</u>					
Deductions	(22,543)				(22,543)
Departmental Cost Adjustments	-				
<u>Functional Cost</u>	267,683	-	75,467	192,216	-
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	267,683	-	75,467	192,216	-
Unallocated	-				
1st Allocation	267,683	-	75,467	192,216	-
Additions: 2nd Central Services Centers	25	25			
REALLOCATE ADMIN		(25)	7	18	-
Allocable Costs	25	-	7	18	-
Unallocated	-				
2nd Allocation	25	-	7	18	-
<u>Total Allocated</u>	267,708	-	75,474	192,234	-

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

User Department	Total	General Liability	Employee Liability	Automobile
Retirement Administration	326	32	294	-
County Maintenance	3,142	589	2,553	-
Human Services Center	1,077	193	884	-
County Annex	774	186	588	-
Information Services	2,778	815	1,963	-
Commissioners	984	396	588	-
Solicitor	351	155	196	-
Purchasing	390	96	294	-
Controller	1,540	460	1,080	-
Treasurer	942	254	688	-
Human Resources	1,613	435	1,178	-
Payroll Office	400	106	294	-
Central Telephone	231	35	196	-
Archives	804	216	588	-
Human Services	1,917	543	1,374	-
Fleet Management	501	109	392	-
Voter Registration	867	179	688	-
Tax Assessment	3,129	674	2,455	-
Weights & Measurers	133	35	98	-
Recorder of Deeds	1,371	291	1,080	-
Veteran's Affairs	644	154	490	-
Register of Wills	1,159	275	884	-
Sheriff	13,643	4,022	9,621	-
Coroner	578	186	392	-
Prothonotary	3,136	681	2,455	-
Clerk Courts	4,692	961	3,731	-
Public Defender	5,007	1,570	3,437	-
District Attorney	12,646	3,909	8,737	-
Courts	10,850	3,093	7,757	-
District Justices	10,776	2,333	8,443	-
Divorce Masters	584	192	392	-
Juvenile Probation	7,870	2,176	5,694	-
Adult Probation	13,972	3,760	10,212	-
Prison	70,666	22,952	47,714	-
Public Safety	187	89	98	-
Parks	4,209	970	3,239	-
Conservation	2,026	554	1,472	-
Children & Youth	18,778	4,739	14,039	-
E-911	15,767	4,575	11,192	-
E-911 Maintenance	487	95	392	-
Other	23	10	13	-

2012 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	267,708	75,474	192,234	-
Total	<u>267,708</u>	<u>75,474</u>	<u>192,234</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	36,940	0.043%	32		32	-	32
County Maintenance	663,301	0.780%	589		589	-	589
Human Services Center	217,960	0.256%	193		193	-	193
County Annex	209,948	0.247%	186		186	-	186
Information Services	917,799	1.080%	815		815	-	815
Commissioners	445,819	0.525%	396		396	-	396
Solicitor	175,440	0.206%	155		155	-	155
Purchasing	107,836	0.127%	96		96	-	96
Controller	518,399	0.610%	460		460	-	460
Treasurer	286,315	0.337%	254		254	-	254
Human Resources	490,400	0.577%	435		435	-	435
Payroll Office	120,043	0.141%	106		106	-	106
Central Telephone	40,142	0.047%	35		35	-	35
Archives	242,707	0.286%	216		216	-	216
Human Services	611,890	0.720%	543		543	-	543
Fleet Management	123,446	0.145%	109		109	-	109
Voter Registration	201,833	0.237%	179		179	-	179
Tax Assessment	759,378	0.893%	674		674	-	674
Weights & Measurers	39,930	0.047%	35		35	-	35
Tax Collectors	479,591	0.564%	426		426	-	426
Recorder of Deeds	328,486	0.386%	291		291	-	291
Traffic Safety	157,713	0.186%	140		140	-	140
Veteran's Affairs	173,287	0.204%	154		154	-	154
Register of Wills	308,962	0.364%	275		275	-	275
Sheriff	4,529,254	5.329%	4,022		4,022	-	4,022
Coroner	209,571	0.247%	186		186	-	186
Prothonotary	766,957	0.902%	681		681	-	681
Clerk Courts	1,081,894	1.273%	961		961	-	961
Public Defender	1,767,741	2.080%	1,570		1,570	-	1,570
District Attorney	4,402,314	5.180%	3,909		3,909	-	3,909
Courts	3,483,551	4.099%	3,093		3,093	-	3,093
District Justices	2,627,774	3.092%	2,333		2,333	-	2,333
Divorce Masters	216,893	0.255%	192		192	-	192
Juvenile Probation	2,451,035	2.884%	2,176		2,176	-	2,176
Adult Probation	4,234,727	4.982%	3,760		3,760	-	3,760
Youth Development Ctr	1,728,508	2.034%	1,535		1,535	-	1,535
Prison	25,845,758	30.410%	22,950		22,950	2	22,952
Public Safety	100,370	0.118%	89		89	-	89
EMA	245,163	0.288%	217		217	-	217
Parks	1,091,950	1.285%	970		970	-	970
Conservation	623,467	0.734%	554		554	-	554

**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	110,174	0.130%	98		98	-	98
Coop Extension	377,584	0.444%	335		335	-	335
Children & Youth E-911	5,336,715	6.279%	4,739		4,739	-	4,739
E-911	5,152,132	6.062%	4,575		4,575	-	4,575
E-911 Maintenance	107,025	0.126%	95		95	-	95
Agency on Aging	2,710,431	3.189%	2,407		2,407	-	2,407
MH/MR	5,059,105	5.952%	4,492		4,492	-	4,492
Health Choices	221,295	0.260%	196		196	-	196
Domestic Relations	2,319,670	2.729%	2,059		2,059	-	2,059
Public Relations	59,160	0.070%	53		53	-	53
Drug & Alcohol	474,450	0.558%	421		421	-	421
Other		0.000%	5		5	5	10
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Subtotal	84,992,233	100.000%	75,467	-	75,467	7	75,474
Second Allocation Total	84,992,233						
<hr/>							
Total	84,992,233	100.000%	75,467	-	75,467	7	75,474

(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	3.00	0.153%	294		294	-	294
County Maintenance	26.00	1.328%	2,553		2,553	-	2,553
Human Services Center	9.00	0.460%	884		884	-	884
County Annex	6.00	0.306%	588		588	-	588
Information Services	20.00	1.021%	1,963		1,963	-	1,963
Commissioners	6.00	0.306%	588		588	-	588
Solicitor	2.00	0.102%	196		196	-	196
Purchasing	3.00	0.153%	294		294	-	294
Controller	11.00	0.562%	1,080		1,080	-	1,080
Treasurer	7.00	0.358%	688		688	-	688
Human Resources	12.00	0.613%	1,178		1,178	-	1,178
Payroll Office	3.00	0.153%	294		294	-	294
Central Telephone	2.00	0.102%	196		196	-	196
Archives	6.00	0.306%	588		588	-	588
Risk Management	-	0.000%	-		-	-	-
Human Services	14.00	0.715%	1,374		1,374	-	1,374
Fleet Management	4.00	0.204%	392		392	-	392
Voter Registration	7.00	0.358%	688		688	-	688
Tax Assessment	25.00	1.277%	2,455		2,455	-	2,455
Weights & Measurers	1.00	0.051%	98		98	-	98
Tax Collectors	24.00	1.226%	2,357		2,357	-	2,357
Recorder of Deeds	11.00	0.562%	1,080		1,080	-	1,080
Traffic Safety	3.00	0.153%	294		294	-	294
Veteran's Affairs	5.00	0.255%	490		490	-	490
Register of Wills	9.00	0.460%	884		884	-	884
Sheriff	98.00	5.005%	9,620		9,620	1	9,621
Coroner	4.00	0.204%	392		392	-	392
Prothonotary	25.00	1.277%	2,455		2,455	-	2,455
Clerk Courts	38.00	1.941%	3,731		3,731	-	3,731
Public Defender	35.00	1.788%	3,437		3,437	-	3,437
District Attorney	89.00	4.545%	8,736		8,736	1	8,737
Courts	79.00	4.035%	7,756		7,756	1	7,757
District Justices	86.00	4.392%	8,442		8,442	1	8,443
Divorce Masters	4.00	0.204%	392		392	-	392
Juvenile Probation	58.00	2.96%	5,693		5,693	1	5,694
Adult Probation	104.00	5.31%	10,211		10,211	1	10,212
Youth Development Ctr	38.00	1.94%	3,731		3,731	-	3,731
Prison	486.00	24.82%	47,710		47,710	4	47,714
Public Safety	1.00	0.05%	98		98	-	98

**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	0.31%	588		588	-	588
Parks	33.00	1.69%	3,239		3,239	-	3,239
Conservation	15.00	0.77%	1,472		1,472	-	1,472
AG Land Pres	2.00	0.10%	196		196	-	196
Coop Extension	9.00	0.46%	884		884	-	884
Children & Youth	143.00	7.30%	14,038		14,038	1	14,039
E-911	114.00	5.82%	11,191		11,191	1	11,192
E-911 Maintenance	4.00	0.20%	392		392	-	392
Agency on Aging	60.00	3.06%	5,889		5,889	1	5,890
MH/MR	128.00	6.54%	12,565		12,565	1	12,566
Health Choices	5.00	0.26%	490		490	-	490
Domestic Relations	62.00	3.17%	6,086		6,086	1	6,087
Public Relations	1.00	0.05%	98		98	-	98
Drug & Alcohol	12.00	0.61%	1,178		1,178	-	1,178
Other		0.00%	10		10	3	13
<hr/>							
Subtotal	1,958	100.00%	192,216	-	192,216	18	192,234
Second Allocation Total	1,958						
<hr/>							
Total	1,958	100.00%	192,216	-	192,216	18	192,234

(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

2012 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	185,087		185,087	185,087
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Information Services		-	-	
Commissioners		2	2	
Solicitor		-	-	
Purchasing		-	-	
Controller		23	23	
Treasurer		-	-	
Human Resources		-	-	
Payroll Office		-	-	
Central Telephone		-	-	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	-	<u>25</u>	<u>25</u>	<u>25</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>185,087</u>	<u>25</u>	<u>185,112</u>	<u>185,112</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	185,087		15,330	5,658	12,299	66,384	85,416
Boiler & Machine	-						
	-						
Departmental Expenditures	185,087	-	15,330	5,658	12,299	66,384	85,416
<u>Cost Adjustments</u>							
Deductions	-		-				
Departmental Cost Adjustments	-						
Functional Cost	185,087	-	15,330	5,658	12,299	66,384	85,416
Additions: 1st Central Service Centers	-	-	-				
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	185,087	-	15,330	5,658	12,299	66,384	85,416
Unallocated	-						
1st Allocation	185,087	-	15,330	5,658	12,299	66,384	85,416
Additions: 2nd Central Service Centers	25	-	25				
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	25	-	25	-	-	-	-
Unallocated	-						
2nd Allocation	25	-	25	-	-	-	-
Total Allocated	185,112	-	15,355	5,658	12,299	66,384	85,416

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	895	605	-	86	-	204
Information Services	1,953	1,707	-	-	246	-
Commissioners	936	936	-	-	-	-
Solicitor	166	166	-	-	-	-
Purchasing	513	513	-	-	-	-
Controller	1,003	1,003	-	-	-	-
Treasurer	671	671	-	-	-	-
Human Resources	866	866	-	-	-	-
Archives	2,202	-	382	-	-	-
Fleet Management	1,322	-	-	-	-	1,820
Voter Registration	1,912	917	-	-	-	1,322
Tax Assessment	2,008	2,008	-	-	-	995
Weights & Measurers	43	-	43	-	-	-
Recorder of Deeds	1,295	1,295	-	-	-	-
Veteran's Affairs	557	-	-	557	-	-
Register of Wills	2,556	-	-	-	2,556	-
Sheriff	6,390	-	-	-	6,390	-
Coroner	295	-	295	-	-	-
Prothonotary	2,556	-	-	-	2,556	-
Clerk Courts	3,834	-	-	-	3,834	-
Public Defender	1,917	-	-	-	1,917	-
District Attorney	6,390	-	-	-	6,390	-
Courts	32,158	-	-	-	32,158	-
District Justices	5,348	-	831	-	-	4,517
Divorce Masters	751	-	-	-	751	-
Juvenile Probation	1,917	-	-	-	1,917	-
Adult Probation	2,722	-	-	166	2,556	-
Youth Development Ctr	1,920	-	-	-	-	1,920
Prison	64,894	-	31	-	-	64,863
EMA	-	-	-	-	-	-
Parks	4,699	-	-	-	-	4,699
Conservation	555	-	555	-	-	-
AG Land Pres	140	-	140	-	-	-
Planning	3,943	3,943	-	-	-	-
Coop Extension	1,358	-	1,358	-	-	-
Human Services MLR	301	-	-	301	-	-
Children & Youth MLR	4,443	-	-	4,443	-	-
E-911	4,002	-	474	-	-	3,528
Aging MLR	2,500	-	-	2,500	-	-
MH/MR MLR	2,908	-	-	2,809	-	99
Health Choices MLR	331	-	-	331	-	-
Domestic Relations MLR	5,112	-	-	-	5,112	-
Other	3,051	725	877	(1)	1	1,449
Subtotal	185,112	15,355	5,658	12,299	66,384	85,416

2012 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	185,112	15,355	5,658	12,299	66,384	85,416

**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%	604		604	1	605
Information Services	7,880	11.118%	1,704		1,704	3	1,707
Commissioners	4,320	6.095%	934		934	2	936
Solicitor	770	1.086%	166		166	-	166
Purchasing	2,365	3.337%	512		512	1	513
Controller	4,627	6.528%	1,001		1,001	2	1,003
Treasurer	3,098	4.371%	670		670	1	671
Human Resources	3,999	5.642%	865		865	1	866
Voter Registration	4,234	5.974%	916		916	1	917
Tax Assessment	9,270	13.079%	2,005		2,005	3	2,008
Recorder of Deeds	5,980	8.437%	1,293		1,293	2	1,295
Planning	18,203	25.683%	3,937		3,937	6	3,943
Other	3,337	4.708%	723		723	2	725
<hr/>							
Subtotal	70,875	99.997%	15,330	-	15,330	25	15,355
Second Allocation Total	70,875						
<hr/>							
Total	70,875	100.000%	15,330	-	15,330	25	15,355

(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%	382		382	-	382
Weights & Measurers	240	0.755%	43		43	-	43
Traffic Safety	3,774	11.876%	672		672	-	672
Coroner	1,657	5.214%	295		295	-	295
District Justices	4,668	14.689%	831		831	-	831
Prison	174	0.548%	31		31	-	31
Conservation	3,116	9.806%	555		555	-	555
AG Land Pres	789	2.483%	140		140	-	140
Coop Extension	7,630	24.010%	1,358		1,358	-	1,358
E-911	2,663	8.380%	474		474	-	474
Other	4,922	15.489%	877		877	-	877
Subtotal	31,778	100.000%	5,658	-	5,658	-	5,658
Second Allocation Total	31,778						
Total	31,778	100.000%	5,658	-	5,658	-	5,658

(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%	86		86	-	86
Veteran's Affairs	3,700	4.530%	557		557	-	557
Adult Probation	1,100	1.347%	166		166	-	166
Human Services MLR	2,000	2.449%	301		301	-	301
Children & Youth MLR	29,500	36.121%	4,443		4,443	-	4,443
Aging MLR	16,600	20.326%	2,500		2,500	-	2,500
MH/MR MLR	18,650	22.836%	2,809		2,809	-	2,809
Health Choices MLR	2,200	2.694%	331		331	-	331
Drug & Alcohol MLR	6,600	8.081%	994		994	-	994
Human Services FGDM	750	0.918%	113		113	-	113
Other		0.000%	(1)		(1)	-	(1)
<hr/>							
Subtotal	81,670	99.999%	12,299	-	12,299	-	12,299
Second Allocation Total	81,670						
<hr/>							
Total	81,670	100.000%	12,299	-	12,299	-	12,299

(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%	246		246	-	246
Register of Wills	8,000	3.850%	2,556		2,556	-	2,556
Sheriff	20,000	9.626%	6,390		6,390	-	6,390
Prothonotary	8,000	3.850%	2,556		2,556	-	2,556
Clerk Courts	12,000	5.776%	3,834		3,834	-	3,834
Public Defender	6,000	2.888%	1,917		1,917	-	1,917
District Attorney	20,000	9.626%	6,390		6,390	-	6,390
Courts	100,648	48.442%	32,158		32,158	-	32,158
Divorce Masters	2,352	1.132%	751		751	-	751
Juvenile Probation	6,000	2.888%	1,917		1,917	-	1,917
Adult Probation	8,000	3.850%	2,556		2,556	-	2,556
Domestic Relations MLR	16,000	7.701%	5,112		5,112	-	5,112
Other		0.001%	1		1	-	1
Subtotal	207,768	100.000%	66,384	-	66,384	-	66,384
Second Allocation Total	207,768						
Total	207,768	100.000%	66,384	-	66,384	-	66,384

(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	204	0.239%	204		204	-	204
Archives	1,820	2.131%	1,820		1,820	-	1,820
Fleet Management	1,322	1.548%	1,322		1,322	-	1,322
Voter Registration	995	1.165%	995		995	-	995
District Justices	4,517	5.288%	4,517		4,517	-	4,517
Youth Development Ctr	1,920	2.248%	1,920		1,920	-	1,920
Prison	64,863	75.938%	64,863		64,863	-	64,863
Parks	4,699	5.501%	4,699		4,699	-	4,699
Children & Youth MLR		0.000%	-		-	-	-
E-911	3,528	4.130%	3,528		3,528	-	3,528
MH/MR MLR	99	0.116%	99		99	-	99
Other	1,449	1.697%	1,449		1,449	-	1,449
<hr/>							
Subtotal	85,416	100.001%	85,416	-	85,416	-	85,416
Second Allocation Total	85,416						
<hr/>							
Total	85,416	100.000%	85,416	-	85,416	-	85,416

(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

2012 Actual

**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	674,869		674,869	674,869
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	-	-	-	
Employee Benefits	20,580	2	20,582	
Liability Insurance	326	-	326	
Property Insurance	-	-	-	
Retirement Administration		584	584	
County Maintenance		-	-	
Human Services Center		-	-	
County Annex		-	-	
Information Services		-	-	
Commissioners		135	135	
Solicitor		-	-	
Purchasing		-	-	
Controller		563	563	
Treasurer		-	-	
Human Resources		1,159	1,159	
Payroll Office		362	362	
Central Telephone		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>20,906</u>	<u>2,805</u>	<u>23,711</u>	<u>23,711</u>
Departmental Cost Adjustments	-		-	
Reclassified Fees	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>695,775</u></u>	<u><u>2,805</u></u>	<u><u>698,580</u></u>	<u><u>698,580</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	40,116		40,116	
<u>Other Expenses and Cost</u>				
Professional Services	629,713		629,713	
Contracted Services	4,961		4,961	
Supplies and Forms	79		79	
	-			
Departmental Expenditures	674,869	-	674,869	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments Reclassified Fees	-	-		
Functional Cost	674,869	-	674,869	-
Additions: 1st Central Service Centers	20,906	20,906		
REALLOCATE ADMIN		(20,906)	20,906	-
Allocable Costs Unallocated	695,775	-	695,775	-
1st Allocation	695,775	-	695,775	-
Additions: 2nd Central Service Centers	2,805	2,805		
REALLOCATE ADMIN		(2,805)	2,805	-
Allocable Costs Unallocated	2,805	-	2,805	-
2nd Allocation	2,805	-	2,805	-
Total Allocated	698,580	-	698,580	-

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

User Department	Total	Administration	
Retirement Administration	584	584	-
County Maintenance	7,622	7,622	-
Human Services Center	2,641	2,641	-
County Annex	1,760	1,760	-
Information Services	5,862	5,862	-
Commissioners	1,760	1,760	-
Solicitor	586	586	-
Purchasing	881	881	-
Controller	3,227	3,227	-
Treasurer	1,760	1,760	-
Human Resources	3,521	3,521	-
Payroll Office	881	881	-
Archives	1,467	1,467	-
Human Services	3,521	3,521	-
Voter Registration	2,054	2,054	-
Tax Assessment	7,034	7,034	-
Weights & Measurers	293	293	-
Recorder of Deeds	2,934	2,934	-
Traffic Safety	881	881	-
Veteran's Affairs	1,467	1,467	-
Register of Wills	2,347	2,347	-
Sheriff	28,725	28,725	-
Coroner	1,174	1,174	-
Prothonotary	6,741	6,741	-
Clerk Courts	10,849	10,849	-
Public Defender	10,262	10,262	-
District Attorney	26,092	26,092	-
Courts	19,351	19,351	-
District Justices	24,918	24,918	-
Divorce Masters	1,174	1,174	-
Juvenile Probation	16,710	16,710	-
Adult Probation	30,192	30,192	-
Youth Development Ctr	10,555	10,555	-
Prison	138,368	138,368	-
Public Safety	293	293	-
EMA	1,760	1,760	-
Parks	7,622	7,622	-
Conservation	4,394	4,394	-
AG Land Pres	586	586	-

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

User Department	Total	Administration	
Coop Extension	2,641	2,641	-
Pleasant Acres	147,457	147,457	-
Children & Youth	41,921	41,921	-
E-911	32,833	32,833	-
E-911 Maintenance	1,174	1,174	-
Agency on Aging	17,591	17,591	-
MH/MR	37,521	37,521	-
Health Choices	1,467	1,467	-
Domestic Relations	18,177	18,177	-
Drug & Alcohol	3,521	3,521	-
Other	(39)	(39)	-
<hr/>			
Subtotal	698,580	698,580	-
<hr/>			
Total	698,580	698,580	-

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	2.00	0.084%	584		584		584
County Maintenance	26.00	1.091%	7,591		7,591	31	7,622
Human Services Center	9.00	0.378%	2,630		2,630	11	2,641
County Annex	6.00	0.252%	1,753		1,753	7	1,760
Information Services	20.00	0.839%	5,838		5,838	24	5,862
Commissioners	6.00	0.252%	1,753		1,753	7	1,760
Solicitor	2.00	0.084%	584		584	2	586
Purchasing	3.00	0.126%	877		877	4	881
Controller	11.00	0.462%	3,214		3,214	13	3,227
Treasurer	6.00	0.252%	1,753		1,753	7	1,760
Human Resources	12.00	0.504%	3,507		3,507	14	3,521
Payroll Office	3.00	0.126%	877		877	4	881
Archives	5.00	0.210%	1,461		1,461	6	1,467
Human Services	12.00	0.504%	3,507		3,507	14	3,521
Fleet Management	4.00	0.168%	1,169		1,169	5	1,174
Voter Registration	7.00	0.294%	2,046		2,046	8	2,054
Tax Assessment	24.00	1.007%	7,006		7,006	28	7,034
Weights & Measurers	1.00	0.042%	292		292	1	293
Recorder of Deeds	10.00	0.420%	2,922		2,922	12	2,934
Traffic Safety	3.00	0.126%	877		877	4	881
Veteran's Affairs	5.00	0.210%	1,461		1,461	6	1,467
Register of Wills	8.00	0.336%	2,338		2,338	9	2,347
Sheriff	98.00	4.112%	28,610		28,610	115	28,725
Coroner	4.00	0.168%	1,169		1,169	5	1,174
Prothonotary	23.00	0.965%	6,714		6,714	27	6,741
Clerk Courts	37.00	1.553%	10,805		10,805	44	10,849
Public Defender	35.00	1.469%	10,221		10,221	41	10,262
District Attorney	89.00	3.735%	25,987		25,987	105	26,092
Courts	66.00	2.770%	19,273		19,273	78	19,351
District Justices	85.00	3.567%	24,818		24,818	100	24,918
Divorce Masters	4.00	0.168%	1,169		1,169	5	1,174
Juvenile Probation	57.00	2.392%	16,643		16,643	67	16,710
Adult Probation	103.00	4.322%	30,071		30,071	121	30,192
Youth Development Ctr	36.00	1.511%	10,513		10,513	42	10,555
Prison	472.00	19.807%	137,812		137,812	556	138,368
Public Safety	1.00	0.042%	292		292	1	293
EMA	6.00	0.252%	1,753		1,753	7	1,760
Parks	26.00	1.091%	7,591		7,591	31	7,622
Conservation	15.00	0.629%	4,376		4,376	18	4,394

**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	2.00	0.084%	584		584	2	586
Coop Extension	9.00	0.378%	2,630		2,630	11	2,641
Pleasant Acres	503.00	21.108%	146,864		146,864	593	147,457
Children & Youth	143.00	6.001%	41,753		41,753	168	41,921
E-911	112.00	4.700%	32,701		32,701	132	32,833
E-911 Maintenance	4.00	0.168%	1,169		1,169	5	1,174
Agency on Aging	60.00	2.518%	17,520		17,520	71	17,591
MH/MR	128.00	5.371%	37,370		37,370	151	37,521
Health Choices	5.00	0.210%	1,461		1,461	6	1,467
Domestic Relations	62.00	2.602%	18,104		18,104	73	18,177
Public Relations	1.00	0.042%	292		292	1	293
Drug & Alcohol	12.00	0.504%	3,507		3,507	14	3,521
Other		0.000%	(37)		(37)	(2)	(39)
Subtotal	2,383	100.000%	695,775	-	695,775	2,805	698,580
Second Allocation Total	2,381						
Total	2,383	100.000%	695,775	-	695,775	2,805	698,580

(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

2012 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	2,341,131		2,341,131	2,341,131
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	39,005	-	39,005	
Equipment Use	20,635	-	20,635	
Employee Benefits	380,746	43	380,789	
Liability Insurance	3,142	-	3,142	
Property Insurance	894	1	895	
Retirement Administration	7,591	31	7,622	
County Maintenance		156,357	156,357	
Human Services Center		5,018	5,018	
Information Services		7,185	7,185	
Commissioners		1,771	1,771	
Solicitor		9,055	9,055	
Purchasing		10,156	10,156	
Controller		11,107	11,107	
Treasurer		10	10	
Human Resources		14,251	14,251	
Payroll Office		2,816	2,816	
Central Telephone		1,860	1,860	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		1,086	1,086	
Total Allocated Additions	<u>452,013</u>	<u>220,747</u>	<u>672,760</u>	<u>672,760</u>
Departmental Cost Adjustments				
Security Services	<u>26,629</u>		<u>26,629</u>	
Total Departmental Cost Adjustments	<u>26,629</u>	<u>-</u>	<u>26,629</u>	<u>26,629</u>
Total to be Allocated	<u><u>2,819,773</u></u>	<u><u>220,747</u></u>	<u><u>3,040,520</u></u>	<u><u>3,040,520</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	688,064	37,661	26,435	150,849	463,060	10,059
<u>Other Expenses and Cost</u>						
Telephone	6,632		6,632		-	
Fuel	152,330			30,652	118,216	3,462
Utilities	923,247			207,600	681,632	34,015
Elevator Maint	2,405			569	1,664	172
Vehicle Expenses	13,792		13,792			
Contract Services	378,585		104,405	72,220	188,545	13,415
Maint and Repairs	97,479		-	12,613	82,763	2,103
Office Supplies	1,638		1,067	93	478	
Maint Supplies	11,155			3,612	6,430	1,113
Janitorial	55,701			10,981	44,082	638
Advertising	163		163			
Equipment Rental	-					
Printing	-					
Travel	234		234	-	-	
Tools & Equipment	8,242		7,351	290	601	-
Office Equipment	380			-	380	
Assoc Dues & Exps	-		-			
Professional Services	1,084		1,084	-		-
Postage	-					
Capital Outlay	-					
Departmental Expenditures	2,341,131	37,661	161,163	489,479	1,587,851	64,977
<u>Cost Adjustments</u>						
Deductions	-	-				
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	-					
	26,629				26,629	
Functional Cost	2,367,760	37,661	161,163	489,479	1,614,480	64,977
Additions: 1st Central Service Centers	452,013	452,013				
REALLOCATE ADMIN		(489,674)	34,260	104,054	337,547	13,813
Allocable Costs	2,819,773	-	195,423	593,533	1,952,027	78,790
Unallocated	-					
1st Allocation	2,819,773	-	195,423	593,533	1,952,027	78,790
Additions: 2nd Central Service Centers	220,747	220,747				
REALLOCATE ADMIN		(220,747)	18,257	46,908	152,168	3,414
Allocable Costs	220,747	-	18,257	46,908	152,168	3,414
Unallocated	-					
2nd Allocation	220,747	-	18,257	46,908	152,168	3,414
Total Allocated	3,040,520	-	213,680	640,441	2,104,195	82,204

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

User Department	Total					
County Maintenance	156,357	132,978	23,379	-	-	-
Human Services Center	50,370	50,370	-	-	-	-
County Annex	19,599	19,599	-	-	-	-
Information Services	79,202	-	71,418	7,784	-	-
Commissioners	39,152	-	39,152	-	-	-
Solicitor	6,977	-	6,977	-	-	-
Purchasing	21,435	-	21,435	-	-	-
Controller	41,934	-	41,934	-	-	-
Treasurer	28,077	-	28,077	-	-	-
Human Resources	36,242	-	36,242	-	-	-
Archives	92,936	10,732	-	-	-	82,204
Voter Registration	38,375	-	38,375	-	-	-
Tax Assessment	84,015	-	84,015	-	-	-
Recorder of Deeds	54,196	-	54,196	-	-	-
Register of Wills	81,012	-	-	81,012	-	-
Sheriff	202,550	-	-	202,550	-	-
Prothonotary	81,012	-	-	81,012	-	-
Clerk Courts	121,538	-	-	121,538	-	-
Public Defender	60,769	-	-	60,769	-	-
District Attorney	202,550	-	-	202,550	-	-
Courts	1,019,315	-	-	1,019,315	-	-
Divorce Masters	23,820	-	-	23,820	-	-
Juvenile Probation	60,769	-	-	60,769	-	-
Adult Probation	81,012	-	-	81,012	-	-
Planning	164,979	-	164,979	-	-	-
Domestic Relations MLR	162,044	-	-	162,044	-	-
Other	30,283	1	30,262	20	-	-
Subtotal	3,040,520	213,680	640,441	2,104,195	-	82,204
Total	3,040,520	213,680	640,441	2,104,195	-	82,204

**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%	132,978		132,978		132,978
Human Services Center	81,670	19.944%	38,975		38,975	11,395	50,370
County Annex	31,778	7.760%	15,165		15,165	4,434	19,599
Archives	17,400	4.249%	8,304		8,304	2,428	10,732
Other		0.000%	1		1	-	1
<hr/>							
Subtotal	409,491	100.000%	195,423	-	195,423	18,257	213,680
Second Allocation Total	130,848						
<hr/>							
Total	409,491	100.000%	195,423	-	195,423	18,257	213,680

(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%	23,379		23,379		23,379
Information Services	7,880	11.118%	65,989		65,989	5,429	71,418
Commissioners	4,320	6.095%	36,176		36,176	2,976	39,152
Solicitor	770	1.086%	6,446		6,446	531	6,977
Purchasing	2,365	3.337%	19,806		19,806	1,629	21,435
Controller	4,627	6.528%	38,746		38,746	3,188	41,934
Treasurer	3,098	4.371%	25,943		25,943	2,134	28,077
Human Resources	3,999	5.642%	33,487		33,487	2,755	36,242
Voter Registration	4,234	5.974%	35,458		35,458	2,917	38,375
Tax Assessment	9,270	13.079%	77,628		77,628	6,387	84,015
Recorder of Deeds	5,980	8.437%	50,076		50,076	4,120	54,196
Planning	18,203	25.683%	152,437		152,437	12,542	164,979
Other	3,337	4.708%	27,962		27,962	2,300	30,262
<hr/>							
Subtotal	70,875	100.000%	593,533	-	593,533	46,908	640,441
Second Allocation Total	68,083						
<hr/>							
Total	70,875	100.000%	593,533	-	593,533	46,908	640,441
<hr/>							

(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%	7,222		7,222	562	7,784
Register of Wills	8,000	3.850%	75,153		75,153	5,859	81,012
Sheriff	20,000	9.626%	187,902		187,902	14,648	202,550
Prothonotary	8,000	3.850%	75,153		75,153	5,859	81,012
Clerk Courts	12,000	5.776%	112,749		112,749	8,789	121,538
Public Defender	6,000	2.888%	56,375		56,375	4,394	60,769
District Attorney	20,000	9.626%	187,902		187,902	14,648	202,550
Courts	100,648	48.442%	945,601		945,601	73,714	1,019,315
Divorce Masters	2,352	1.132%	22,097		22,097	1,723	23,820
Juvenile Probation	6,000	2.888%	56,375		56,375	4,394	60,769
Adult Probation	8,000	3.850%	75,153		75,153	5,859	81,012
Domestic Relations MLR	16,000	7.701%	150,326		150,326	11,718	162,044
Other		0.000%	19		19	1	20
Subtotal	207,768	100.000%	1,952,027	-	1,952,027	152,168	2,104,195
Second Allocation Total	207,768						
Total	207,768	100.000%	1,952,027	-	1,952,027	152,168	2,104,195

(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%	78,790		78,790	3,414	82,204
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	78,790	-	78,790	3,414	82,204
Second Allocation Total	100						
<hr/>							
Total	100	100.000%	78,790	-	78,790	3,414	82,204

(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

2012 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	464,781		464,781	464,781
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	5,834	-	5,834	
Employee Benefits	179,159	19	179,178	
Liability Insurance	1,077	-	1,077	
Property Insurance	-	-	-	
Retirement Administration	2,630	11	2,641	
County Maintenance	38,975	11,395	50,370	
Human Services Center		-	-	
County Annex		-	-	
Information Services		229	229	
Commissioners		627	627	
Solicitor		-	-	
Purchasing		3,903	3,903	
Controller		3,992	3,992	
Treasurer		-	-	
Human Resources		4,948	4,948	
Payroll Office		975	975	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		2,171	2,171	
Total Allocated Additions	<u>227,675</u>	<u>28,270</u>	<u>255,945</u>	<u>255,945</u>
Departmental Cost Adjustments				
Security Services	26,609		26,609	
	-		-	
Total Departmental Cost Adjustments	<u>26,609</u>	<u>-</u>	<u>26,609</u>	<u>26,609</u>
Total to be Allocated	<u><u>719,065</u></u>	<u><u>28,270</u></u>	<u><u>747,335</u></u>	<u><u>747,335</u></u>

2012 Actual

**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	213,763		213,763	
<u>Other Expenses and Cost</u>				
Telephone	-			
Fuel	-			
Office Supplies	273		273	
Utilities	171,571		171,571	
Elevator Maint	657		657	
Vehicle Expenses	-			
Contract Services	31,493		31,493	
Maintenance and Repairs	15,560		15,560	
Janitorial	23,177		23,177	
Maint & Repairs	-			
Materials and Supplies	7,801		7,801	
Maintenance Supplies	-			
Tools & Equipment	486		486	
Uniform Allowance	-			
Capital Outlay	-			
Departmental Expenditures	464,781	-	464,781	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Services	26,609		26,609	
Functional Cost	491,390	-	491,390	-

**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	227,675	227,675		
REALLOCATE ADMIN		(227,675)	227,675	-
Allocable Costs Unallocated	719,065 -	-	719,065	-
1st Allocation	719,065	-	719,065	-
Additions: 2nd Central Service Centers	28,270	28,270		
REALLOCATE ADMIN		(28,270)	28,270	-
Allocable Costs Unallocated	28,270 -	-	28,270	-
2nd Allocation	28,270	-	28,270	-
Total Allocated	747,335	-	747,335	-

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

User Department	Total		
County Maintenance	5,018	5,018	-
Veteran's Affairs	33,867	33,867	-
Human Services MLR	18,306	18,306	-
Children & Youth MLR	270,016	270,016	-
Aging MLR	151,941	151,941	-
MH/MR MLR	170,705	170,705	-
Other	2	2	-
<hr/>			
Subtotal	747,335	747,335	-
<hr/>			
Total	747,335	747,335	-

**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%	5,018		5,018		5,018
Veteran's Affairs	3,700	4.530%	32,577		32,577	1,290	33,867
Adult Probation	1,100	1.347%	9,685		9,685	383	10,068
Human Services MLR	2,000	2.449%	17,609		17,609	697	18,306
Children & Youth MLR	29,500	36.121%	259,733		259,733	10,283	270,016
Aging MLR	16,600	20.326%	146,155		146,155	5,786	151,941
MH/MR MLR	18,650	22.836%	164,204		164,204	6,501	170,705
Health Choices MLR	2,200	2.694%	19,370		19,370	767	20,137
Drug & Alcohol MLR	6,600	8.081%	58,110		58,110	2,301	60,411
Human Services FGDM	750	0.918%	6,603		6,603	261	6,864
Other	-	0.000%	1		1	1	2
Subtotal	81,670	100.000%	719,065	-	719,065	28,270	747,335
Second Allocation Total	81,100						
Total	81,670	100.000%	719,065	-	719,065	28,270	747,335

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Maintenance Department

2012 Actual

**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

2012 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	372,512		372,512	372,512
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	4,931	-	4,931	
Employee Benefits	88,311	10	88,321	
Liability Insurance	774	-	774	
Property Insurance	-	-	-	
Retirement Administration	1,753	7	1,760	
County Maintenance	15,165	4,434	19,599	
Human Services Center County Annex	-	-	-	
Information Services		-	-	
Commissioners		371	371	
Purchasing		1,438	1,438	
Controller		2,181	2,181	
Treasurer		-	-	
Human Resources		3,358	3,358	
Payroll Office		651	651	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		1,086	1,086	
Total Allocated Additions	<u>110,934</u>	<u>13,536</u>	<u>124,470</u>	<u>124,470</u>
Departmental Cost Adjustments				
Security Expense	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>483,446</u></u>	<u><u>13,536</u></u>	<u><u>496,982</u></u>	<u><u>496,982</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	199,655		199,655
	-		
<u>Other Expenses and Cost</u>			
Fuel	62,686		62,686
Janitorial	3,269		3,269
Utilities	68,915		68,915
Uniforms	-		
Professional Services	-		
Tools and Equipment	696		696
Elevator Insp and Repairs	326		326
Office and Maintenance Supplies	3,681		3,681
Contract Services	16,041		16,041
Maintenance & Repairs	17,243		17,243
Departmental Expenditures	372,512	-	372,512
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Security Expense	-		
	-		
	-		
	-		
Functional Cost	372,512	-	372,512
Additions: 1st			
Central Service Centers	110,934	110,934	
REALLOCATE ADMIN		(110,934)	110,934
Allocable Costs	483,446	-	483,446
Unallocated	-		
1st Allocation	483,446	-	483,446
Additions: 2nd			
Central Service Centers	13,536	13,536	
REALLOCATE ADMIN		(13,536)	13,536
Allocable Costs	13,536	-	13,536
Unallocated	-		
2nd Allocation	13,536	-	13,536
Total Allocated	496,982	-	496,982

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

<u>User Department</u>	<u>Total</u>	<u>County Annex</u>
Archives	33,547	33,547
Weights & Measurers	3,752	3,752
Traffic Safety	59,022	59,022
Coroner	25,913	25,913
District Justices	73,001	73,001
Prison	2,723	2,723
Conservation	48,734	48,734
AG Land Pres	12,340	12,340
Coop Extension	119,325	119,325
E-911	41,647	41,647
Other	76,978	76,978
<hr/>		
Subtotal	496,982	496,982
<hr/>		
Total	<u>496,982</u>	<u>496,982</u>

**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%	32,633		32,633	914	33,547
Weights & Measurers	240	0.755%	3,650		3,650	102	3,752
Traffic Safety	3,774	11.876%	57,414		57,414	1,608	59,022
Coroner	1,657	5.214%	25,207		25,207	706	25,913
District Justices	4,668	14.689%	71,013		71,013	1,988	73,001
Prison	174	0.548%	2,649		2,649	74	2,723
Conservation	3,116	9.806%	47,407		47,407	1,327	48,734
AG Land Pres	789	2.483%	12,004		12,004	336	12,340
Coop Extension	7,630	24.010%	116,075		116,075	3,250	119,325
E-911	2,663	8.380%	40,513		40,513	1,134	41,647
Other	4,922	15.489%	74,881		74,881	2,097	76,978
Subtotal	31,778	100.000%	483,446	-	483,446	13,536	496,982
Second Allocation Total	31,778						
Total	31,778	100.000%	483,446	-	483,446	13,536	496,982

(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

2012 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	1,434,719		1,434,719	1,434,719
Deductions			-	
Capital Outlay	(42,873)		(42,873)	
			-	
Total Deductions	(42,873)	-	(42,873)	(42,873)
Allocated Additions				
Building Use	111,953	-	111,953	
Equipment Use	108,788	-	108,788	
Employee Benefits	393,628	45	393,673	
Liability Insurance	2,778	-	2,778	
Property Insurance	1,950	3	1,953	
Retirement Administration	5,838	24	5,862	
	-	-	-	
Information Services		160,075	160,075	
Commissioners		755	755	
Solicitor		9,055	9,055	
Purchasing		942	942	
Controller		2,357	2,357	
Treasurer		253	253	
Human Resources		8,099	8,099	
Payroll Office		2,168	2,168	
Central Telephone		1,958	1,958	
		-	-	
Archives		60	60	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>698,146</u>	<u>191,785</u>	<u>889,931</u>	<u>889,931</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>2,089,992</u></u>	<u><u>191,785</u></u>	<u><u>2,281,777</u></u>	<u><u>2,281,777</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	906,621	165,866	46,024	662,275	32,456
<u>Other Expenses and Cost</u>					
Telephone	7,057	1,291	358	5,155	253
Training	7,298	1,335	370	5,331	261
Printing	(12)	(2)	(1)	(9)	(0)
Travel	1,340	245	68	979	48
Contract Services	468,481	85,708	23,782	342,219	16,771
Maintenance & Repairs		-	-	-	-
Postage		-	-	-	-
Advertising		-	-	-	-
Office Supplies	681	125	35	497	24
Computer Forms	(213)	(39)	(11)	(156)	(8)
Materials/Supply		-	-	-	-
Office Equipment	593	108	30	433	21
Pamphlet		-	-	-	-
Professional Services		-	-	-	-
Capital Outlay	42,873	42,873			
Departmental Expenditures	1,434,719	297,511	70,656	1,016,726	49,827
<u>Cost Adjustments</u>					
Deductions	(42,873)	(42,873)			
Departmental Cost Adjustments	-				
Functional Cost	1,391,846	254,638	70,656	1,016,726	49,827

**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	698,146	698,146			
REALLOCATE ADMIN		(952,784)	59,198	851,840	41,746
Allocable Costs Unallocated	2,089,992	-	129,854	1,868,566	91,573
1st Allocation	2,089,992	-	129,854	1,868,566	91,573
Additions: 2nd Central Service Centers	191,785	191,785			
REALLOCATE ADMIN		(191,785)	11,916	171,466	8,403
Allocable Costs Unallocated	191,785	-	11,916	171,466	8,403
2nd Allocation	191,785	-	11,916	171,466	8,403
Total Allocated	2,281,777	-	141,770	2,040,032	99,976

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	7,185	-	6,465	720
Human Services Center	229	-	-	229
County Annex	-	-	-	-
Information Services	160,075	580	153,148	6,347
Commissioners	35,662	-	35,014	648
Solicitor	108	-	-	108
Purchasing	1,070	-	782	288
Controller	110,729	-	109,793	936
Treasurer	64,134	20,732	41,963	1,439
Human Resources	74,821	3,234	70,399	1,188
Payroll Office	100,295	22,443	77,636	216
Archives	37,565	-	36,845	720
Human Services	14,952	158	14,146	648
Fleet Management	-	-	-	-
Voter Registration	22,161	1,426	19,943	792
Tax Assessment	105,546	26,342	76,937	2,267
Weights & Measurers	108	-	-	108
Recorder of Deeds	4,586	-	4,154	432
Traffic Safety	4,246	-	3,886	360
Veteran's Affairs	20,704	-	20,272	432
Register of Wills	11,798	-	10,466	1,332
Sheriff	147,142	-	142,464	4,678
Coroner	64,657	-	64,477	180
Prothonotary	37,508	-	34,809	2,699
Clerk Courts	258,717	27,674	227,625	3,418
Public Defender	25,273	570	22,761	1,942
District Attorney	80,888	6,593	67,891	6,404
Courts	232,534	1,681	222,650	8,203
District Justices	88,537	760	81,337	6,440

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

User Department	Total	Operations	Program/Tech	Help Desk
Divorce Masters	13,385	-	12,665	720
Juvenile Probation	32,796	1,838	28,044	2,914
Adult Probation	68,347	2,726	60,405	5,216
Youth Development Ctr	13,500	158	12,479	863
Prison	137,788	22,316	105,434	10,038
Public Safety	1,007	-	1,007	-
EMA	-	-	-	-
Parks	12,185	158	11,020	1,007
AG Land Pres	2,113	-	1,789	324
Pleasant Acres	103,064	-	93,242	9,822
Children & Youth	100,874	729	92,193	7,952
E-911	124	-	124	-
SC Training Ctr	-	-	-	-
Agency on Aging	5,619	253	5,366	-
MH/MR	61,248	190	54,834	6,224
Health Choices	308	-	164	144
Domestic Relations	6,114	634	5,264	216
Drug & Alcohol	7,232	-	6,332	900
Human Services FGDM	324	-	-	324
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	-	-	-	-
Other	103	5	(39)	138
Subtotal	2,281,777	141,770	2,040,032	99,976
Total	2,281,777	141,770	2,040,032	99,976

**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
Information Services	2.00	0.4470%	580		580		580
Treasurer	65.40	14.6180%	18,982		18,982	1,750	20,732
Human Resources	10.20	2.2800%	2,961		2,961	273	3,234
Payroll Office	70.80	15.8250%	20,549		20,549	1,894	22,443
Human Services	0.50	0.1120%	145		145	13	158
Voter Registration	4.50	1.0060%	1,306		1,306	120	1,426
Tax Assessment	83.10	18.5740%	24,119		24,119	2,223	26,342
Clerk Courts	87.30	19.5130%	25,338		25,338	2,336	27,674
Public Defender	1.80	0.4020%	522		522	48	570
District Attorney	20.80	4.6490%	6,037		6,037	556	6,593
Courts	5.30	1.1850%	1,539		1,539	142	1,681
District Justices	2.40	0.5360%	696		696	64	760
Juvenile Probation	5.80	1.2960%	1,683		1,683	155	1,838
Adult Probation	8.60	1.9220%	2,496		2,496	230	2,726
Youth Development Ctr	0.50	0.1120%	145		145	13	158
Prison	70.40	15.7350%	20,433		20,433	1,883	22,316
Parks	0.50	0.1120%	145		145	13	158
Coop Extension	1.80	0.4020%	522		522	48	570
Children & Youth	2.30	0.5140%	667		667	62	729
Agency on Aging	0.80	0.1790%	232		232	21	253
MH/MR	0.60	0.1340%	174		174	16	190
Domestic Relations	2.00	0.4470%	580		580	54	634
Other		0.0000%	3		3	2	5
Subtotal	447	100.000%	129,854	-	129,854	11,916	141,770
Second Allocation Total	445						
Total	447	100.000%	129,854	-	129,854	11,916	141,770

(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	43.30	0.346%	6,465		6,465		6,465
Information Services	1,025.30	8.196%	153,148		153,148		153,148
Commissioners	213.00	1.703%	31,822		31,822	3,192	35,014
Purchasing	4.80	0.038%	710		710	72	782
Controller	668.10	5.340%	99,781		99,781	10,012	109,793
Treasurer	255.30	2.041%	38,137		38,137	3,826	41,963
Human Resources	428.30	3.424%	63,980		63,980	6,419	70,399
Payroll Office	472.40	3.776%	70,557		70,557	7,079	77,636
Archives	224.20	1.792%	33,485		33,485	3,360	36,845
Human Services	86.10	0.688%	12,856		12,856	1,290	14,146
Voter Registration	121.30	0.970%	18,125		18,125	1,818	19,943
Tax Assessment	468.10	3.742%	69,922		69,922	7,015	76,937
Tax Collectors	20.00	0.160%	2,990		2,990	300	3,290
Recorder of Deeds	25.30	0.202%	3,775		3,775	379	4,154
Traffic Safety	23.60	0.189%	3,532		3,532	354	3,886
Veteran's Affairs	123.30	0.986%	18,424		18,424	1,848	20,272
Register of Wills	63.70	0.509%	9,511		9,511	955	10,466
Sheriff	866.90	6.929%	129,473		129,473	12,991	142,464
Coroner	392.30	3.136%	58,598		58,598	5,879	64,477
Prothonotary	211.80	1.693%	31,635		31,635	3,174	34,809
Clerk Courts	1,385.00	11.071%	206,869		206,869	20,756	227,625
Public Defender	138.50	1.107%	20,685		20,685	2,076	22,761
District Attorney	413.10	3.302%	61,700		61,700	6,191	67,891
Courts	1,354.80	10.829%	202,347		202,347	20,303	222,650
District Justices	494.90	3.956%	73,920		73,920	7,417	81,337
Divorce Masters	77.10	0.616%	11,510		11,510	1,155	12,665
Juvenile Probation	170.60	1.364%	25,487		25,487	2,557	28,044
Adult Probation	367.50	2.938%	54,898		54,898	5,507	60,405
Youth Development Ctr	75.90	0.607%	11,342		11,342	1,137	12,479
Prison	641.50	5.128%	95,820		95,820	9,614	105,434
Public Safety	6.10	0.049%	916		916	91	1,007
Parks	67.00	0.536%	10,016		10,016	1,004	11,020
Conservation	1.60	0.013%	243		243	24	267
AG Land Pres	10.90	0.087%	1,626		1,626	163	1,789
Coop Extension	1.80	0.014%	262		262	27	289
Pleasant Acres	567.40	4.535%	84,739		84,739	8,503	93,242
Children & Youth	561.00	4.484%	83,786		83,786	8,407	92,193
E-911	0.80	0.006%	112		112	12	124
Agency on Aging	32.60	0.261%	4,877		4,877	489	5,366
MH/MR	333.60	2.667%	49,835		49,835	4,999	54,834

2012 Actual

**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
Health Choices	1.00	0.008%	149		149	15	164
Domestic Relations	32.00	0.256%	4,784		4,784	480	5,264
Drug & Alcohol	38.50	0.308%	5,755		5,755	577	6,332
Other		0.001%	(38)		(38)	(1)	(39)
<hr/>							
Subtotal	12,510	100.003%	1,868,566	-	1,868,566	171,466	2,040,032
Second Allocation Total	11,442						
<hr/>							
Total	12,510	100.000%	1,868,566	-	1,868,566	171,466	2,040,032

(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	22	0.786%	720		720		720
Human Services Center	7	0.250%	229		229		229
Information Services	194	6.931%	6,347		6,347		6,347
Commissioners	18	0.643%	589		589	59	648
Solicitor	3	0.107%	98		98	10	108
Purchasing	8	0.286%	262		262	26	288
Controller	26	0.929%	851		851	85	936
Treasurer	40	1.429%	1,309		1,309	130	1,439
Human Resources	33	1.179%	1,080		1,080	108	1,188
Payroll Office	6	0.214%	196		196	20	216
Archives	20	0.715%	655		655	65	720
Human Services	18	0.643%	589		589	59	648
Voter Registration	22	0.786%	720		720	72	792
Tax Assessment	63	2.251%	2,061		2,061	206	2,267
Weights & Measurers	3	0.107%	98		98	10	108
Recorder of Deeds	12	0.429%	393		393	39	432
Traffic Safety	10	0.357%	327		327	33	360
Veteran's Affairs	12	0.429%	393		393	39	432
Register of Wills	37	1.322%	1,211		1,211	121	1,332
Sheriff	130	4.645%	4,254		4,254	424	4,678
Coroner	5	0.179%	164		164	16	180
Prothonotary	75	2.680%	2,454		2,454	245	2,699
Clerk Courts	95	3.394%	3,108		3,108	310	3,418
Public Defender	54	1.929%	1,766		1,766	176	1,942
District Attorney	178	6.359%	5,823		5,823	581	6,404
Courts	228	8.146%	7,459		7,459	744	8,203
District Justices	179	6.395%	5,856		5,856	584	6,440
Divorce Masters	20	0.715%	655		655	65	720
Juvenile Probation	81	2.894%	2,650		2,650	264	2,914
Adult Probation	145	5.180%	4,743		4,743	473	5,216
Youth Development Ctr	24	0.857%	785		785	78	863
Prison	279	9.968%	9,128		9,128	910	10,038
Parks	28	1.000%	916		916	91	1,007
AG Land Pres	9	0.322%	295		295	29	324
Pleasant Acres	273	9.753%	8,931		8,931	891	9,822
Children & Youth	221	7.896%	7,231		7,231	721	7,952
MH/MR	173	6.181%	5,660		5,660	564	6,224
Health Choices	4	0.143%	131		131	13	144

**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	6	0.214%	196		196	20	216
Drug & Alcohol	25	0.893%	818		818	82	900
Human Services FGDM	9	0.322%	295		295	29	324
Other	4	0.143%	127		127	11	138
<hr/>							
Subtotal	2,799	99.999%	91,573	-	91,573	8,403	99,976
Second Allocation Total	2,576						
<hr/>							
Total	2,799	100.000%	91,573	-	91,573	8,403	99,976

(A) Alloc basis

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