

**A CENTRAL SERVICE
COST ALLOCATION PLAN**



**YORK
COUNTY, PENNSYLVANIA**

ACTUAL 2014

**BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2014**

Susquehanna Group Advisors, Inc

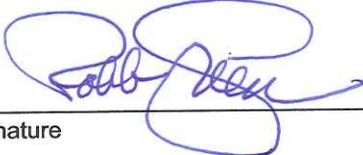
YORK
COUNTY, PENNSYLVANIA

COUNTYWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

I hereby certify, as the responsible official of York County, Pennsylvania that the information contained in this Countywide cost allocation plan for the year ended December 31, 2014 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	49,443	108,247	334	-	-	69,828	5,260	-	34,876	160,083
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	60,702	295,500	19,179	-	-	65,816	10,997	-	49,218	93,029
Liability Insurance	641	2,664	135	2,015	-	1,147	512	-	558	1,184
Property Insurance	1,840	1,932	37	-	-	1,246	581	-	535	2,592
Retirement Administration	2,412	9,245	400	-	-	3,622	1,210	-	2,011	3,212
County Maintenance	37,090	81,203	-	-	-	52,382	-	-	-	78,251
Human Services Center	-	-	-	-	-	-	-	-	36,228	-
County Annex	-	-	3,206	-	-	-	50,449	-	-	-
Information Services	17,811	83,099	1,448	-	-	9,650	7,026	-	7,264	22,752
Commissioners	7,385	947	31	709	4,395	583	1,038	-	1,644	504
Solicitor	21,101	4,222	4,222	-	8,439	4,222	-	-	4,222	4,222
Purchasing	3,320	2,054	57	352	463	1,591	1,478	-	1,055	1,575
Controller	53,211	2,988	72	321	29,007	2,544	7,103	-	11,277	2,184
Treasurer	37	1,201	-	-	16,795	873	242	-	-	545
Human Resources	3,044	12,446	396	8,549	-	3,927	1,192	-	1,987	4,344
Payroll Office	877	3,318	140	3,874	-	1,335	461	-	692	1,196
Central Telephone	273	792	55	-	-	246	109	-	109	355
Archives	2,899	2,677	-	-	-	2,028	-	-	-	25,925
Human Services	-	-	-	-	-	-	-	-	2,585	-
Fleet Management	-	-	1,064	-	-	-	1,064	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	262,086	612,535	30,776	15,820	59,099	221,040	88,722	-	154,261	401,953
Roll Forward										
Proposed Costs	262,086	612,535	30,776	15,820	59,099	221,040	88,722	-	154,261	401,953

**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	410,269	2,309	160,083	240,166	120,083	400,248	2,004,235	6,331	-	47,068
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	486,409	49,250	153,203	303,477	180,772	715,100	523,160	557,906	-	21,117
Liability Insurance	17,196	683	2,784	4,219	5,768	14,570	11,960	9,568	-	653
Property Insurance	6,642	255	2,592	3,888	1,944	6,540	32,447	6,066	-	762
Retirement Administration	41,813	1,610	9,245	16,079	14,878	36,590	26,935	35,380	-	1,610
County Maintenance	200,544	-	78,251	117,395	58,697	195,646	979,690	-	-	23,007
Human Services Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	22,149	-	-	-	-	-	60,715	-	-
Information Services	95,312	16,300	115,251	146,258	1,626	116,146	216,454	79,810	-	5,664
Commissioners	4,000	1,597	1,090	1,604	1,502	6,309	12,888	9,893	3,004	165
Solicitor	16,850	4,222	4,222	4,222	8,439	27,194	8,439	-	-	-
Purchasing	6,641	774	3,827	4,868	3,884	9,723	15,339	37,938	28	620
Controller	12,833	10,704	3,745	5,035	5,292	32,120	81,979	56,862	21,981	595
Treasurer	2,098	2,050	1,710	2,778	-	266	229	9,786	206	-
Human Resources	54,648	1,593	12,625	21,155	16,689	41,612	34,725	46,826	-	1,593
Payroll Office	14,433	601	3,409	5,531	5,118	12,587	10,877	12,357	-	553
Central Telephone	1,938	109	982	1,200	573	982	4,777	2,948	-	191
Archives	3,922	186	32,194	97,851	16,958	47,378	19,393	-	-	56
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	35,170	3,196	-	-	-	10,658	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	1,410,718	117,588	585,213	975,726	442,223	1,673,669	3,983,527	932,386	25,219	103,654
Roll Forward										
Proposed Costs	1,410,718	117,588	585,213	975,726	442,223	1,673,669	3,983,527	932,386	25,219	103,654

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	-	120,083	170,454	-	-	418	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	398,101	465,855	135,430	-	2,777,407	6,992	59,521	-
Liability Insurance	-	8,386	15,081	5,797	-	93,041	303	834	-
Property Insurance	-	1,944	2,772	1,847	-	66,125	-	-	-
Retirement Administration	-	22,513	42,223	14,878	-	193,406	400	2,412	-
County Maintenance	-	58,697	78,251	-	-	-	-	-	-
Human Services Center	-	-	10,771	-	-	-	-	-	-
County Annex	-	-	-	-	-	4,010	-	-	-
Information Services	-	99,931	142,960	19,076	-	130,814	-	1,265	-
Commissioners	1,038	2,153	4,164	1,653	72	18,682	54	314	88
Solicitor	-	4,222	8,439	8,439	-	85,282	-	4,193	-
Purchasing	1,238	5,517	4,826	4,490	-	25,850	85	857	718
Controller	7,105	6,638	12,890	6,031	534	59,223	242	1,355	647
Treasurer	2,644	1,576	6,378	122	-	970	-	85	-
Human Resources	-	30,649	56,867	20,982	-	276,221	396	2,387	-
Payroll Office	-	7,835	14,611	5,395	-	68,964	140	829	-
Central Telephone	109	856	1,747	682	-	7,808	-	27	-
Archives	-	8,637	11,593	562	-	165	-	463	-
Human Services	-	-	-	6,456	-	-	-	-	-
Fleet Management	37,301	5,328	6,395	3,196	-	15,986	-	5,328	-
	-	-	-	-	-	-	-	-	-
Total Allocated	49,435	783,166	1,056,277	235,036	606	3,824,372	8,612	79,870	1,453
Roll Forward									
Proposed Costs	49,435	783,166	1,056,277	235,036	606	3,824,372	8,612	79,870	1,453

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	HazMat	Parks	Conservation	AG Land Pres	Planning	Coop Extension	Pleasant Acres	Human Services MLR	Children & Youth
Building Use	-	-	4,343	1,100	212,562	10,635	-	18,855	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	220,707	67,436	8,307	-	33,542	1,318,811	-	-
Liability Insurance	-	3,806	2,093	407	-	1,279	-	-	18,212
Property Insurance	-	4,592	479	121	3,793	1,174	-	289	-
Retirement Administration	-	10,455	6,033	1,210	-	3,622	197,419	-	55,891
County Maintenance	-	-	-	-	159,456	-	-	-	-
Human Services Center	-	-	-	-	-	-	-	19,583	-
County Annex	-	-	41,654	10,550	-	101,996	-	-	-
Information Services	-	15,099	1,350	4,193	-	1,265	106,591	-	145,106
Commissioners	268	4,120	443	137	22	861	21,677	-	21,206
Solicitor	-	15,550	-	210	-	-	22,974	-	14,768
Purchasing	2,659	7,895	198	-	-	1,365	1,225	-	13,635
Controller	1,963	24,004	892	536	161	4,914	77,932	-	132,592
Treasurer	37	4,099	219	-	-	37	11,702	-	7,179
Human Resources	-	17,526	5,967	1,192	-	3,580	113,361	-	72,670
Payroll Office	-	4,654	2,073	416	-	1,245	70,034	-	19,273
Central Telephone	-	518	300	82	218	764	4,859	-	1,010
Archives	-	10	2,389	10	10	119	2,888	-	25,893
Human Services	-	-	-	-	-	-	-	-	10,685
Fleet Management	-	29,842	9,591	-	2,132	5,328	7,459	-	14,921
	-	-	-	-	-	-	-	-	-
Total Allocated	4,927	362,877	145,460	28,471	378,354	171,726	1,956,932	38,727	553,041
Roll Forward									
Proposed Costs	4,927	362,877	145,460	28,471	378,354	171,726	1,956,932	38,727	553,041

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Children & Youth MLR	E-911	E-911 Maintenance	Liquid Fuels	SC Training Ctr	Agency on Aging	Aging MLR	MH/IDD	MH/IDD MLR
Building Use	278,095	-	-	-	-	-	156,490	-	198,434
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	148,529	-	-	-	-
Liability Insurance	-	18,698	418	-	-	10,497	-	17,968	-
Property Insurance	4,277	28,973	-	-	-	-	2,399	-	3,042
Retirement Administration	-	49,057	1,610	-	-	28,545	-	55,090	-
County Maintenance	-	-	-	-	-	-	-	-	-
Human Services Center	288,847	-	-	-	-	-	162,537	-	206,109
County Annex	-	-	-	-	-	-	-	-	-
Information Services	-	1,156	-	-	-	11,079	-	104,733	-
Commissioners	-	6,727	97	383	-	10,081	-	10,875	-
Solicitor	-	16,878	-	-	-	210	-	8,439	-
Purchasing	-	8,415	2,265	463	-	19,883	-	9,668	-
Controller	-	28,978	96	2,759	-	61,982	-	57,788	-
Treasurer	-	6,766	-	266	-	3,069	-	3,953	-
Human Resources	-	61,662	2,086	-	-	37,456	-	70,073	-
Payroll Office	-	17,014	553	-	-	10,049	-	18,947	-
Central Telephone	-	4,723	-	-	-	1,147	-	1,993	-
Archives	-	362	-	-	-	6,634	-	7,492	-
Human Services	-	-	-	-	-	7,341	-	8,282	-
Fleet Management	-	7,459	-	4,263	-	5,328	-	2,132	-
	-	-	-	-	-	-	-	-	-
Total Allocated	571,219	256,868	7,125	8,134	148,529	213,301	321,426	377,433	407,585
Roll Forward									
Proposed Costs	571,219	256,868	7,125	8,134	148,529	213,301	321,426	377,433	407,585

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

Central Services Departments	Health Choices	Health Choices MLR	Domestic Relations	Domestic Relations MLR	Weatherization Liheap	CDBG	Public Relations	Retirement Fund	Drug & Alcohol
Building Use	-	20,741	-	320,207	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	4,124	-	-
Liability Insurance	783	-	8,871	-	-	-	188	-	1,398
Property Insurance	-	318	-	5,184	-	-	-	-	-
Retirement Administration	1,610	-	26,935	-	-	-	400	-	4,823
County Maintenance	-	-	-	156,521	-	-	-	-	-
Human Services Center	-	21,541	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-
Information Services	1,468	-	5,349	-	-	-	54,211	-	17,395
Commissioners	706	-	3,010	-	811	1,117	59	464	2,236
Solicitor	-	-	4,222	-	2,111	2,111	-	-	-
Purchasing	1,563	-	2,252	-	-	-	41	-	661
Controller	4,507	-	10,197	-	5,910	7,756	281	3,367	14,197
Treasurer	266	-	7,846	-	169	2,280	-	169	1,746
Human Resources	1,593	-	36,156	-	-	-	396	-	5,758
Payroll Office	553	-	9,315	-	-	-	140	-	1,661
Central Telephone	55	-	3,085	-	-	-	27	-	246
Archives	-	-	11,350	-	-	-	-	-	1,090
Human Services	2,585	-	-	-	-	-	-	-	2,585
Fleet Management	-	-	-	-	3,196	1,064	-	-	-
	-	-	-	-	-	-	-	-	-
Total Allocated	15,689	42,600	128,588	481,912	12,197	14,328	59,867	4,000	53,796
Roll Forward			232						
Proposed Costs	15,689	42,600	128,820	481,912	12,197	14,328	59,867	4,000	53,796

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

Central Services Departments	HSDf	HAP	MATP	SFPF	CASSP	Hum Svcs County	Drug & Alcohol MLR	HMIS	CYS NBB	Human Services FGDM
Building Use	-	-	-	-	-	-	39,596	-	-	7,068
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	607	-	-	108
Retirement Administration	-	-	-	-	-	-	-	-	-	-
County Maintenance	-	-	-	-	-	-	-	-	-	-
Human Services Center	-	-	-	-	-	-	41,124	-	-	7,343
County Annex	-	-	-	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	-	-	-	-	254
Commissioners	-	-	-	-	-	-	-	-	-	383
Solicitor	-	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-	2,590
Controller	-	-	-	-	-	-	-	-	-	2,810
Treasurer	-	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-
Payroll Office	-	-	-	-	-	-	-	-	-	-
Central Telephone	-	-	-	-	-	-	-	-	-	82
Archives	-	-	-	-	-	-	-	-	-	-
Human Services	17,032	10,774	16,717	1,430	33,576	18,496	-	14,454	15,267	1,926
Fleet Management	-	-	-	-	-	-	-	-	-	-
Total Allocated	17,032	10,774	16,717	1,430	33,576	18,496	81,327	14,454	15,267	22,564
Roll Forward										
Proposed Costs	17,032	10,774	16,717	1,430	33,576	18,496	81,327	14,454	15,267	22,564

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

Central Services Departments	SOC	HCMU	Weatherization DOE	Bridge to Health	Other	Subtotal	Direct Billed	Unallocated	Total
Building Use	-	-	-	-	50,860	5,428,804	-	-	5,428,804
Equipment Use	-	-	-	-	8,386	8,386	-	-	8,386
Employee Benefits	-	-	-	-	24,381,027	33,608,624	-	-	33,608,624
Liability Insurance	-	-	-	-	7	284,324	-	-	284,324
Property Insurance	-	-	-	-	2,130	200,073	-	-	200,073
Retirement Administration	-	-	-	-	8	924,792	-	-	924,792
County Maintenance	-	-	-	-	29,247	2,384,328	-	-	2,384,328
Human Services Center	-	-	-	-	-	794,083	-	-	794,083
County Annex	-	-	-	-	113,858	408,587	-	-	408,587
Information Services	-	-	-	-	149	1,805,315	-	-	1,805,315
Commissioners	-	-	132	-	1,894	175,215	-	728,573	903,788
Solicitor	-	-	-	-	4,182	326,468	-	-	326,468
Purchasing	-	-	-	-	6,729	220,675	-	-	220,675
Controller	-	-	956	-	13,546	892,642	-	280,042	1,172,684
Treasurer	-	-	73	-	1,786	102,253	-	478,559	580,812
Human Resources	-	-	-	-	24	1,084,353	-	-	1,084,353
Payroll Office	-	-	-	-	(6)	331,054	-	-	331,054
Central Telephone	-	-	-	-	769	46,846	-	-	46,846
Archives	-	-	-	-	313	331,447	-	330,680	662,127
Human Services	3,303	17,282	-	31	(1)	190,806	274,972	-	465,778
Fleet Management	-	-	-	-	839	218,240	-	-	218,240
	-	-	-	-	-	-	-	-	-
Total Allocated	3,303	17,282	1,161	31	24,615,747	49,767,315	274,972	1,817,854	51,860,141
Roll Forward						232	-	-	232
Proposed Costs	3,303	17,282	1,161	31	24,615,747	49,767,547	274,972	1,817,854	51,860,373

YORK COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2014</u>	<u>Fixed Costs Fiscal 2014</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Voter Registration	262,086			262,086		262,086
Tax Assessment	612,535			612,535		612,535
Weights & Measurers	30,776			30,776		30,776
Tax Collectors	15,820			15,820		15,820
Tax Claims	59,099			59,099		59,099
Recorder of Deeds	221,040			221,040		221,040
Traffic Safety	88,722			88,722		88,722
Veteran's Affairs	154,261			154,261		154,261
Register of Wills	401,953			401,953		401,953
Sheriff	1,410,718			1,410,718		1,410,718
Coroner	117,588			117,588		117,588
Prothonotary	585,213			585,213		585,213
Clerk Courts	975,726			975,726		975,726
Public Defender	442,223			442,223		442,223
District Attorney	1,673,669			1,673,669		1,673,669
Courts	3,983,527			3,983,527		3,983,527
District Justices	932,386			932,386		932,386
Constables	25,219			25,219		25,219
Divorce Masters	103,654			103,654		103,654
Controlled Subst	49,435			49,435		49,435
Juvenile Probation	783,166			783,166		783,166
Adult Probation	1,056,277			1,056,277		1,056,277
Youth Development Ctr	235,036			235,036		235,036
Maint Adults	606			606		606
Prison	3,824,372			3,824,372		3,824,372
Public Safety	8,612			8,612		8,612
EMA	79,870			79,870		79,870
Radiation Act	1,453			1,453		1,453
HazMat	4,927			4,927		4,927
Parks	362,877			362,877		362,877
Conservation	145,460			145,460		145,460
AG Land Pres	28,471			28,471		28,471
Planning	378,354			378,354		378,354
Coop Extension	171,726			171,726		171,726
Pleasant Acres	1,956,932			1,956,932		1,956,932
Human Services MLR	38,727			38,727		38,727
Children & Youth	553,041			553,041		553,041
Children & Youth MLR	571,219			571,219		571,219

YORK COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2014</u>	<u>Fixed Costs Fiscal 2014</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
E-911	256,868			256,868		256,868
E-911 Maintenance	7,125			7,125		7,125
Liquid Fuels	8,134			8,134		8,134
SC Training Ctr	146,529			146,529		146,529
Agency on Aging	213,301			213,301		213,301
Aging MLR	321,426			321,426		321,426
MH/IDD	377,433			377,433		377,433
MH/IDD MLR	407,585			407,585		407,585
Health Choices	15,689			15,689		15,689
Health Choices MLR	42,600			42,600		42,600
Domestic Relations	128,588	128,356	232	128,820		128,820
Domestic Relations MLR	481,912			481,912		481,912
Weatherization Liheap	12,197			12,197		12,197
CDBG	14,328			14,328		14,328
Public Relations	59,867			59,867		59,867
Retirement Fund	4,000			4,000		4,000
Drug & Alcohol	53,796			53,796		53,796
HSDF	17,032			17,032		17,032
HAP	10,774			10,774		10,774
MATP	16,717			16,717		16,717
SFPP	1,430			1,430		1,430
CASSP	33,576			33,576		33,576
Hum Svcs County	18,496			18,496		18,496
Drug & Alcohol MLR	81,327			81,327		81,327
HMIS	14,454			14,454		14,454
CYS NBB	15,267			15,267		15,267
Human Services FGDM	22,564			22,564		22,564
SOC	3,303			3,303		3,303
HCMU	17,282			17,282		17,282
Weatherization DOE	1,161			1,161		1,161
Bridge to Health	31			31		31
Other	24,615,747			24,615,747		24,615,747
Sub Total	49,767,315	128,356	232	49,767,547		49,767,547
Direct Billed	274,972					274,972
Unallocated	1,817,854					1,817,854
Total	51,860,141					51,860,373

YORK COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use	-	5,903,246	-
Equipment Use	-	242,500	-
Employee Benefits	37,161,120	(1,228,866)	-
Liability Insurance	302,026	-	-
Property Insurance	210,556	-	-
Retirement Administration	956,634	-	-
County Maintenance	2,214,735	26,649	-
Human Services Center	511,709	26,477	-
County Annex	314,741	-	-
Information Services	1,754,110	(334,705)	-
Commissioners	424,423	-	-
Solicitor	341,041	-	-
Purchasing	138,896	-	-
Controller	836,754	-	-
Treasurer	345,797	-	-
Human Resources	745,309	-	-
Payroll Office	201,758	(56,798)	-
Central Telephone	28,088	-	-
Archives	294,168	(19,066)	-
Human Services	3,156,373	(2,759,407)	-
Fleet Management	121,873	-	-
Voter Registration			262,086
Tax Assessment			612,535
Weights & Measurers			30,776
Tax Collectors			15,820
Tax Claims			59,099
Recorder of Deeds			221,040
Traffic Safety			88,722
Traffic Safety MLR			-
Veteran's Affairs			154,261
Register of Wills			401,953
Sheriff			1,410,718
Coroner			117,588
Prothonotary			585,213
Clerk Courts			975,726
Public Defender			442,223
District Attorney			1,673,669
Courts			3,983,527
District Justices			932,386
Constables			25,219

2014 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			103,654
Controlled Subst			49,435
Juvenile Probation			783,166
Adult Probation			1,056,277
Youth Development Ctr			235,036
Maint Adults			606
Prison			3,824,372
Public Safety			8,612
EMA			79,870
Radiation Act			1,453
HazMat			4,927
Parks			362,877
Conservation			145,460
AG Land Pres			28,471
Planning			378,354
Coop Extension			171,726
Pleasant Acres			1,956,932
Human Services MLR			38,727
Children & Youth			553,041
Children & Youth MLR			571,219
E-911			256,868
E-911 Maintenance			7,125
Liquid Fuels			8,134
SC Training Ctr			146,529
Agency on Aging			213,301
Aging MLR			321,426
MH/IDD			377,433
MH/IDD MLR			407,585
Health Choices			15,689
Health Choices MLR			42,600
Domestic Relations			128,588
Domestic Relations MLR			481,912
Weatherization Liheap			12,197
CDBG			14,328
Public Relations			59,867
Retirement Fund			4,000
HADF			17,032
HAP			10,774
MATP			16,717
SFPP			1,430

2014 Actual

YORK COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
CASSP			33,576
Hum Svcs County			18,496
Drug & Alcohol MLR			81,327
HMIS			14,454
CYS NBB			15,267
Human Services FGDM			22,564
SOC			3,303
HCMU			17,282
Weatherization DOE			1,161
Bridge to Health			31
Other			24,615,747
Direct Billed			274,972
Unallocated			1,817,854
Totals	<u>50,060,111</u>	<u>1,800,030</u>	<u>51,860,141</u>

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Human Services Center	County Annex	Information Services	Commissioners	Solicitor	Purchasing
Schedule Reference:													
Building Use	(5,903,246)	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	(242,500)	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(35,937,893)	-	-	-	-	-	-	-	601	-	-
Liability Insurance	-	-	-	(302,053)	-	-	-	-	-	-	3	-	-
Property Insurance	-	-	-	-	(210,583)	-	-	-	-	-	3	-	-
Retirement Administration	-	-	14,416	135	-	(975,859)	-	-	-	-	93	3,319	108
County Maintenance	37,975	20,635	406,081	2,698	860	11,257	(2,802,903)	5,384	-	15,080	2,113	12,485	10,124
Human Services Center	-	5,833	183,232	911	-	3,622	52,843	(799,467)	-	133	715	-	3,532
County Annex	-	4,931	116,934	691	-	2,812	22,887	-	(472,858)	-	476	-	2,002
Information Services	107,402	138,921	353,777	2,618	1,891	6,834	76,548	-	-	(2,135,461)	608	12,485	2,270
Commissioners	50,445	3,379	264,668	1,196	901	2,011	37,842	-	-	16,067	(915,502)	64,299	1,356
Solicitor	8,988	27	110,997	851	180	1,610	6,742	-	-	3,736	273	(478,207)	147
Purchasing	27,618	233	43,807	407	493	1,210	20,718	-	-	6,078	373	8,439	(252,173)
Controller	54,028	15,128	258,657	1,713	964	4,422	40,530	-	-	18,208	400	12,636	1,604
Treasurer	36,176	987	123,410	932	645	2,412	27,138	-	-	46,107	1,449	8,410	1,153
Human Resources	46,695	8,293	226,895	1,513	834	4,422	35,029	-	-	35,009	772	21,081	3,560
Payroll Office	-	22,817	43,774	417	-	1,210	-	-	-	132,086	121	-	352
Central Telephone	-	5,476	12,112	116	-	-	-	-	-	3,384	140	-	224
Archives	84,612	3,609	116,640	947	2,491	2,812	98,298	-	64,271	16,144	1,021	210	1,266
Human Services	-	-	-	2,106	-	4,823	-	-	-	36,849	810	8,375	2,829
Fleet Management	20,503	3,865	53,869	478	1,271	1,610	-	-	-	1,265	1,743	-	971
Voter Registration	49,443	-	60,702	641	1,840	2,412	37,090	-	-	17,811	7,385	21,101	3,320
Tax Assessment	108,247	-	295,500	2,664	1,932	9,245	81,203	-	-	83,099	947	4,222	2,054
Weights & Measurers	334	-	19,179	135	37	400	-	-	3,206	1,448	31	4,222	57
Tax Collectors	-	-	-	2,015	-	-	-	-	-	-	709	-	352
Tax Claims	-	-	-	-	-	-	-	-	-	-	4,395	8,439	463
Recorder of Deeds	69,828	-	65,816	1,147	1,246	3,622	52,382	-	-	9,650	583	4,222	1,591
Traffic Safety	5,260	-	10,997	512	581	1,210	-	-	50,449	7,026	1,038	-	1,478
Traffic Safety MLR	-	-	-	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	34,876	-	49,218	558	535	2,011	-	36,228	-	7,264	1,644	4,222	1,055
Register of Wills	160,083	-	93,029	1,184	2,592	3,212	78,251	-	-	22,752	504	4,222	1,575
Sheriff	410,269	-	486,409	17,196	6,642	41,813	200,544	-	-	95,312	4,000	16,850	6,641
Coroner	2,309	-	49,250	683	255	1,610	-	-	22,149	16,300	1,597	4,222	774
Prothonotary	160,083	-	153,203	2,784	2,592	9,245	78,251	-	-	115,251	1,090	4,222	3,827
Clerk Courts	240,166	-	303,477	4,219	3,888	16,079	117,395	-	-	146,258	1,604	4,222	4,868
Public Defender	120,083	-	180,772	5,768	1,944	14,878	58,697	-	-	1,626	1,502	8,439	3,884
District Attorney	400,248	-	715,100	14,570	6,540	36,590	195,646	-	-	116,146	6,309	27,194	9,723
Courts	2,004,235	-	523,160	11,960	32,447	26,935	979,690	-	-	216,454	12,888	8,439	15,339
District Justices	6,331	-	557,906	9,568	6,066	35,380	-	-	60,715	79,810	9,893	-	37,938
Constables	-	-	-	-	-	-	-	-	-	-	3,004	-	28
Divorce Masters	47,068	-	21,117	653	762	1,610	23,007	-	-	5,664	165	-	620
Controlled Subst	-	-	-	-	-	-	-	-	-	-	1,038	-	1,238
Juvenile Probation	120,083	-	398,101	8,386	1,944	22,513	58,697	-	-	99,931	2,153	4,222	5,517
Adult Probation	170,454	-	465,855	15,081	2,772	42,223	78,251	10,771	-	142,960	4,164	8,439	4,826
Youth Development Cir	-	-	135,430	5,797	1,847	14,878	-	-	-	19,076	1,653	8,439	4,490
Maint Adults	-	-	-	-	-	-	-	-	-	-	72	-	-
Prison	418	-	2,777,407	93,041	66,125	193,406	-	-	4,010	130,814	18,682	85,282	25,850
Public Safety	-	-	6,992	303	-	400	-	-	-	-	54	-	85
EMA	-	-	59,521	834	-	2,412	-	-	-	1,265	314	4,193	857
Radiation Act	-	-	-	-	-	-	-	-	-	-	88	-	718
HazMat	-	-	-	-	-	-	-	-	-	-	268	-	2,659
Parks	-	-	220,707	3,806	4,592	10,455	-	-	-	15,099	4,120	15,550	7,895

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Human Services Center	County Annex	Information Services	Commissioners	Solicitor	Purchasing
Schedule Reference:													
Conservation	4,343	-	67,436	2,093	479	6,033	-	-	41,654	1,350	443	-	198
AG Land Pres	1,100	-	8,307	407	121	1,210	-	-	10,550	4,193	137	210	-
Planning	212,562	-	-	-	3,793	-	159,456	-	-	-	22	-	-
Coop Extension	10,635	-	33,542	1,279	1,174	3,622	-	-	101,996	1,265	861	-	1,365
Pleasant Acres	-	-	1,318,811	-	-	197,419	-	-	-	106,591	21,677	22,974	1,225
Human Services MLR	18,855	-	-	-	289	-	-	19,583	-	-	-	-	-
Children & Youth	-	-	-	18,212	-	55,891	-	-	-	145,106	21,206	14,768	13,635
Children & Youth MLR	278,095	-	-	-	4,277	-	-	288,847	-	-	-	-	-
E-911	-	-	-	18,898	28,973	49,057	-	-	-	1,156	6,727	16,878	8,415
E-911 Maintenance	-	-	-	418	-	1,610	-	-	-	-	97	-	2,265
Liquid Fuels	-	-	-	-	-	-	-	-	-	-	383	-	463
SC Training Ctr	-	-	146,529	-	-	-	-	-	-	-	-	-	-
Agency on Aging	-	-	-	10,497	-	28,545	-	-	-	11,079	10,081	210	19,883
Aging MLR	156,490	-	-	-	2,399	-	-	162,537	-	-	-	-	-
MH/IDD	-	-	-	17,968	-	55,090	-	-	-	104,733	10,875	8,439	9,668
MH/IDD MLR	198,434	-	-	-	3,042	-	-	206,109	-	-	-	-	-
Health Choices	-	-	-	783	-	1,610	-	-	-	1,468	706	-	1,563
Health Choices MLR	20,741	-	-	-	318	-	-	21,541	-	-	-	-	-
Domestic Relations	-	-	-	8,871	-	26,935	-	-	-	5,349	3,010	4,222	2,252
Domestic Relations MLR	320,207	-	-	-	5,184	-	156,521	-	-	-	-	-	-
Weatherization Liheap	-	-	-	-	-	-	-	-	-	-	811	2,111	-
CDBG	-	-	-	-	-	-	-	-	-	-	1,117	2,111	-
Public Relations	-	-	4,124	188	-	400	-	-	-	54,211	59	-	41
Retirement Fund	-	-	-	-	-	-	-	-	-	-	464	-	-
Drug & Alcohol	-	-	-	1,398	-	4,823	-	-	-	17,395	2,236	-	661
HSDP	-	-	-	-	-	-	-	-	-	-	-	-	-
HAP	-	-	-	-	-	-	-	-	-	-	-	-	-
MATP	-	-	-	-	-	-	-	-	-	-	-	-	-
SFPP	-	-	-	-	-	-	-	-	-	-	-	-	-
CASSP	-	-	-	-	-	-	-	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug & Alcohol MLR	39,596	-	-	-	607	-	-	41,124	-	-	-	-	-
HMS	-	-	-	-	-	-	-	-	-	-	-	-	-
CYS NBB	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services FGDM	7,068	-	-	-	108	-	-	7,343	-	254	383	-	2,590
SOC	-	-	-	-	-	-	-	-	-	-	-	-	-
HCMU	-	-	-	-	-	-	-	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-	-	-	-	-	132	-	-
Bridge to Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	50,860	8,386	24,381,027	7	2,130	8	29,247	-	113,858	149	1,894	4,182	6,729
Unallocated	-	-	-	-	-	-	-	-	-	-	728,573	-	-
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	5,038	-	-	-	-	-	-	-	-
Liability Insurance	24	-	-	-	-	-	-	-	-
Property Insurance	24	-	-	-	-	-	-	-	-
Retirement Administration	634	-	387	133	-	-	-	-	-
County Maintenance	13,390	242	14,499	3,679	1,008	-	-	4,009	-
Human Services Center	4,630	-	4,648	1,182	-	-	-	-	-
County Annex	2,924	-	3,540	920	-	-	-	-	-
Information Services	2,465	242	6,616	2,278	1,035	66	-	-	-
Commissioners	20,110	22,683	1,944	701	372	3,105	-	-	-
Solicitor	1,333	139	1,558	525	80	-	-	-	-
Purchasing	2,234	-	1,166	395	106	-	-	-	-
Controller	(1,259,731)	-	4,280	1,444	372	8,591	-	-	-
Treasurer	7,801	(608,957)	2,669	966	265	2,660	-	-	-
Human Resources	3,960	-	(1,137,875)	1,491	504	2,508	-	-	-
Payroll Office	428	-	1,192	(348,502)	106	1,039	-	-	-
Central Telephone	679	-	690	276	(51,185)	-	-	-	-
Archives	5,587	4,269	2,782	1,017	164	(681,242)	-	-	-
Human Services	3,624	570	5,465	1,888	327	1,146	(465,778)	-	-
Fleet Management	12,162	-	2,086	553	-	-	-	(222,248)	-
Voter Registration	53,211	37	3,044	877	273	2,899	-	-	262,086
Tax Assessment	2,988	1,201	12,446	3,318	792	2,677	-	-	612,535
Weights & Measurers	72	-	396	140	55	-	-	1,064	30,776
Tax Collectors	321	-	8,549	3,874	-	-	-	-	15,820
Tax Claims	29,007	16,795	-	-	-	-	-	-	59,099
Recorder of Deeds	2,544	873	3,927	1,335	246	2,028	-	-	221,040
Traffic Safety	7,103	242	1,192	461	109	-	-	1,064	88,722
Traffic Safety MLR	-	-	-	-	-	-	-	-	-
Veteran's Affairs	11,277	-	1,987	692	109	-	2,585	-	154,261
Register of Wills	2,184	545	4,344	1,196	355	25,925	-	-	401,953
Sheriff	12,833	2,098	54,648	14,433	1,938	3,922	-	35,170	1,410,716
Coroner	10,704	2,050	1,593	601	109	186	-	3,196	117,588
Prothonotary	3,745	1,710	12,625	3,409	982	32,194	-	-	585,213
Clerk Courts	5,035	2,778	21,155	5,531	1,200	97,851	-	-	975,726
Public Defender	5,292	-	16,689	5,118	573	16,958	-	-	442,223
District Attorney	32,120	266	41,612	12,587	982	47,378	-	10,658	1,673,669
Courts	81,979	229	34,725	10,877	4,777	19,393	-	-	3,983,527
District Justices	56,862	9,786	46,826	12,357	2,948	-	-	-	932,386
Constables	21,981	206	-	-	-	-	-	-	25,219
Divorce Masters	585	-	1,593	553	191	56	-	-	103,654
Controlled Subst	7,105	2,644	-	-	109	-	-	37,301	49,435
Juvenile Probation	6,638	1,576	30,649	7,835	956	8,637	-	5,328	783,166
Adult Probation	12,890	6,378	56,867	14,611	1,747	11,593	-	6,395	1,056,277
Youth Development Ctr	6,031	122	20,982	5,395	682	562	6,456	3,196	235,036
Maint Adults	534	-	-	-	-	-	-	-	606
Prison	59,223	970	276,221	68,964	7,808	165	-	15,986	3,824,372
Public Safety	242	-	396	140	-	-	-	-	8,612
EMA	1,355	85	2,387	829	27	463	-	5,328	79,870
Radiation Act	847	-	-	-	-	-	-	-	1,453
HazMat	1,963	37	-	-	-	-	-	-	4,927
Parks	24,004	4,099	17,526	4,854	518	10	-	29,842	362,877

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	892	219	5,967	2,073	300	2,389	-	9,591	145,460
AG Land Pres	536	-	1,192	416	82	10	-	-	28,471
Planning	161	-	-	-	218	10	-	2,132	378,354
Coop Extension	4,914	37	3,580	1,245	764	119	-	5,328	171,726
Pleasant Acres	77,932	11,702	113,361	70,034	4,859	2,888	-	7,459	1,958,932
Human Services MLR	-	-	-	-	-	-	-	-	38,727
Children & Youth	132,582	7,179	72,670	19,273	1,010	25,893	10,685	14,921	553,041
Children & Youth MLR	-	-	-	-	-	-	-	-	571,219
E-911	28,978	6,766	61,662	17,014	4,723	362	-	7,459	256,868
E-911 Maintenance	96	-	2,086	553	-	-	-	-	7,125
Liquid Fuels	2,759	266	-	-	-	-	-	4,263	8,134
SC Training Ctr	-	-	-	-	-	-	-	-	146,529
Agency on Aging	61,982	3,089	37,456	10,049	1,147	6,634	7,341	5,328	213,301
Aging MLR	-	-	-	-	-	-	-	-	321,426
MH/IDD	57,788	3,953	70,073	18,947	1,993	7,492	8,282	2,132	377,433
MH/IDD MLR	-	-	-	-	-	-	-	-	407,585
Health Choices	4,507	266	1,593	553	55	-	2,585	-	15,689
Health Choices MLR	-	-	-	-	-	-	-	-	42,600
Domestic Relations	10,197	7,846	36,156	9,315	3,085	11,350	-	-	128,588
Domestic Relations MLR	-	-	-	-	-	-	-	-	481,912
Weatherization Liheap	5,910	169	-	-	-	-	-	3,196	12,197
CDBG	7,756	2,280	-	-	-	-	-	1,064	14,328
Public Relations	281	-	396	140	27	-	-	-	59,867
Retirement Fund	3,367	169	-	-	-	-	-	-	4,000
Drug & Alcohol	14,197	1,746	5,758	1,661	246	1,090	2,585	-	53,796
HSDP	-	-	-	-	-	-	17,032	-	17,032
HAP	-	-	-	-	-	-	10,774	-	10,774
MATP	-	-	-	-	-	-	16,717	-	16,717
SFPP	-	-	-	-	-	-	1,430	-	1,430
CASSP	-	-	-	-	-	-	33,576	-	33,576
Hum Svcs County	-	-	-	-	-	-	18,496	-	18,496
Drug & Alcohol MLR	-	-	-	-	-	-	-	-	81,327
HMIS	-	-	-	-	-	-	14,454	-	14,454
CYS NBB	-	-	-	-	-	-	15,267	-	15,267
Human Services FGDM	2,810	-	-	-	82	-	1,926	-	22,564
SOC	-	-	-	-	-	-	3,303	-	3,303
HCMU	-	-	-	-	-	-	17,282	-	17,282
Weatherization DOE	956	73	-	-	-	-	-	-	1,161
Bridge to Health	-	-	-	-	-	-	31	-	31
Other	13,546	1,786	24	(6)	769	313	(1)	839	24,615,747
Unallocated	280,042	478,559	-	-	-	330,680	-	-	1,817,854
Direct Billings	-	-	-	-	-	-	274,972	-	274,972
Totals	-	-	-	-	-	-	-	-	51,860,141

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: Direct Billed)
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	Number of Transactions By Department (Expense & Revenue) Employees By Department
Budget Co-Wide Admin	
Solicitor	Actual Time Spent By Department Analysis of Invoices Paid
Legal Counsel Other Legal Counsel	
Purchasing	Total Purchase Transactions (PO) By Department
Purchasing	
Controller	Transactions By Department (Expense) Transactions By Department (Revenue) Full-Time Employees By Dept Transactions By Department (Expense & Revenue) Transactions By Department (Expense & Payroll Checks)
General Accounting Revenue Accounting Retirement Admin Accounting Services Check Process	
Treasurer	Transactions By Department (Revenue)
Receipts	
Human Resources	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)
Personnel Admin Benefits Admin Labor Relations Risk/Liability	

**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, \$ 407,796 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 through 2014 additional renovations were made at a cost of \$4,218,983. Of these amounts, 2% (1,475,791) is allocable to building use charge and is allocated to departments based on usable square footage. In addition to the building use charge, \$ 2,682,201 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, \$414,159 of interest was paid on a bond issued to fund renovation of the Human Services Center. The interest incurred, in a similar fashion to building cost, was allocated to departments based on departmental usage of total building square footage.

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

In 2005 the County created a new department (Fleet Management) which services all County vehicles. The cost of this facility was \$ 2,530,234, of which 13% (\$328,930) is occupied by fleet management. Of this amount, 2% (\$6,579) is allocable to building use charge and is directly allocated to Fleet Management based on percentage of space occupied. In addition to the building use charge, \$ 13,924 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, \$42,921 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	2,342,245		2,342,245	2,342,245
Interest Expense	3,561,001		3,561,001	3,561,001
	-		-	-
			-	
Total Departmental Cost Adjustments	5,903,246	-	5,903,246	5,903,246
Total to be Allocated	5,903,246	-	5,903,246	5,903,246

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>								
<u>Deductions</u>	-	-						
Departmental Cost Adjustments								
Building Use Charge	2,342,245		419,842	355,740	1,475,791	6,579	49,303	34,990
Interest Expense	3,561,001		407,796	414,159	2,682,201	13,924	-	42,921
	-							
	-							
Functional Cost	5,903,246	-	827,638	769,899	4,157,992	20,503	49,303	77,911
Additions: 1st Central Service Centers	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	5,903,246	-	827,638	769,899	4,157,992	20,503	49,303	77,911
Unallocated	-							
1st Allocation	5,903,246	-	827,638	769,899	4,157,992	20,503	49,303	77,911
Additions: 2nd Central Service Centers	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-	-
Unallocated	-							
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	5,903,246	-	827,638	769,899	4,157,992	20,503	49,303	77,911

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

User Department	Total	Admin Center	Human Services	Judicial Center	Fleet	Annex Building	Archives Building
County Maintenance	37,975	32,601	5,374	-	-	-	-
Information Services	107,402	92,017	-	15,385	-	-	-
Commissioners	50,445	50,445	-	-	-	-	-
Solicitor	8,988	8,988	-	-	-	-	-
Purchasing	27,618	27,618	-	-	-	-	-
Controller	54,028	54,028	-	-	-	-	-
Treasurer	36,176	36,176	-	-	-	-	-
Human Resources	46,695	46,695	-	-	-	-	-
Archives	84,612	-	-	-	-	6,701	77,911
Fleet Management	20,503	-	-	-	20,503	-	-
Voter Registration	49,443	49,443	-	-	-	-	-
Tax Assessment	108,247	108,247	-	-	-	-	-
Weights & Measurers	334	-	-	-	-	334	-
Recorder of Deeds	69,828	69,828	-	-	-	-	-
Register of Wills	160,083	-	-	160,083	-	-	-
Sheriff	410,269	-	-	410,269	-	-	-
Coroner	2,309	-	-	-	-	2,309	-
Prothonotary	160,083	-	-	160,083	-	-	-
Clerk Courts	240,166	-	-	240,166	-	-	-
Public Defender	120,083	-	-	120,083	-	-	-
District Attorney	400,248	-	-	400,248	-	-	-
Courts	2,004,235	-	-	2,004,235	-	-	-
District Justices	6,331	-	-	-	-	6,331	-
Divorce Masters	47,068	-	-	47,068	-	-	-
Juvenile Probation	120,083	-	-	120,083	-	-	-
Adult Probation	170,454	-	10,371	160,083	-	-	-
Conservation	4,343	-	-	-	-	4,343	-
AG Land Pres	1,100	-	-	-	-	1,100	-
Planning	212,562	212,562	-	-	-	-	-
Coop Extension	10,635	-	-	-	-	10,635	-
Human Services MLR	18,855	-	18,855	-	-	-	-
Children & Youth MLR	278,095	-	278,095	-	-	-	-
E-911	-	-	-	-	-	-	-
MH/IDD MLR	198,434	-	198,434	-	-	-	-
Health Choices MLR	20,741	-	20,741	-	-	-	-
Domestic Relations MLR	320,207	-	-	320,207	-	-	-
Other	50,860	38,990	(1)	(1)	-	11,872	-
Subtotal	5,903,246	827,638	769,899	4,157,992	20,503	49,303	77,911
Total	5,903,246	827,638	769,899	4,157,992	20,503	49,303	77,911

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,792	3.939%	32,601		32,601	-	32,601
Information Services	7,880	11.118%	92,017		92,017	-	92,017
Commissioners	4,320	6.095%	50,445		50,445	-	50,445
Solicitor	770	1.086%	8,988		8,988	-	8,988
Purchasing	2,365	3.337%	27,618		27,618	-	27,618
Controller	4,627	6.528%	54,028		54,028	-	54,028
Treasurer	3,098	4.371%	36,176		36,176	-	36,176
Human Resources	3,999	5.642%	46,695		46,695	-	46,695
Voter Registration	4,234	5.974%	49,443		49,443	-	49,443
Tax Assessment	9,270	13.079%	108,247		108,247	-	108,247
Recorder of Deeds	5,980	8.437%	69,828		69,828	-	69,828
Planning	18,203	25.683%	212,562		212,562	-	212,562
Other	3,337	4.708%	38,990		38,990	-	38,990
Subtotal	70,875	100.000%	827,638	-	827,638	-	827,638
Second Allocation Total	70,875						
Total	70,875	100.000%	827,638	-	827,638	-	827,638

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

Source: Building Maintenance

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	570	0.698%	5,374		5,374	-	5,374
Veteran's Affairs	3,700	4.530%	34,876		34,876	-	34,876
Adult Probation	1,100	1.347%	10,371		10,371	-	10,371
Human Services MLR	2,000	2.449%	18,855		18,855	-	18,855
Children & Youth MLR	29,500	36.121%	278,095		278,095	-	278,095
Aging MLR	16,600	20.326%	156,490		156,490	-	156,490
MH/IDD MLR	21,050	25.774%	198,434		198,434	-	198,434
Health Choices MLR	2,200	2.694%	20,741		20,741	-	20,741
Drug & Alcohol MLR	4,200	5.143%	39,596		39,596	-	39,596
Human Services FGDM	750	0.918%	7,068		7,068	-	7,068
Other	-	0.000%	(1)		(1)	-	(1)
<hr/>							
Subtotal	81,670	100.000%	769,899	-	769,899	-	769,899
Second Allocation Total	81,670						
<hr/>							
Total	81,670	100.000%	769,899	-	769,899	-	769,899

(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%	15,385		15,385	-	15,385
Register of Wills	8,000	3.850%	160,083		160,083	-	160,083
Sheriff	20,500	9.867%	410,269		410,269	-	410,269
Prothonotary	8,000	3.850%	160,083		160,083	-	160,083
Clerk Courts	12,000	5.776%	240,166		240,166	-	240,166
Public Defender	6,000	2.888%	120,083		120,083	-	120,083
District Attorney	20,000	9.626%	400,248		400,248	-	400,248
Courts	100,148	48.202%	2,004,235		2,004,235	-	2,004,235
Divorce Masters	2,352	1.132%	47,068		47,068	-	47,068
Juvenile Probation	6,000	2.888%	120,083		120,083	-	120,083
Adult Probation	8,000	3.850%	160,083		160,083	-	160,083
Domestic Relations MLR	16,000	7.701%	320,207		320,207	-	320,207
Other		0.001%	(1)		(1)	-	(1)
Subtotal	207,768	100.000%	4,157,992	-	4,157,992	-	4,157,992
Second Allocation Total	207,768						
Total	207,768	100.000%	4,157,992	-	4,157,992	-	4,157,992

(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%	20,503		20,503	-	20,503
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	20,503	-	20,503	-	20,503
Second Allocation	100						
<hr/>							
Total	100	100.000%	20,503	-	20,503	-	20,503

(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	4,808	13.592%	6,701		6,701	-	6,701
Weights & Measurers	240	0.678%	334		334	-	334
Traffic Safety	3,774	10.669%	5,260		5,260	-	5,260
Coroner	1,657	4.684%	2,309		2,309	-	2,309
District Justices	4,542	12.840%	6,331		6,331	-	6,331
Prison	300	0.848%	418		418	-	418
Conservation	3,116	8.809%	4,343		4,343	-	4,343
AG Land Pres	789	2.231%	1,100		1,100	-	1,100
Coop Extension	7,630	21.570%	10,635		10,635	-	10,635
E-911	-	0.000%	-		-	-	-
Other	8,517	24.078%	11,872		11,872	-	11,872
Subtotal	35,373	100.000%	49,303	-	49,303	-	49,303
Second Allocation	35,373						
Total	35,373	100.000%	49,303	-	49,303	-	49,303

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

Source: Controllars 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%	77,911		77,911	-	77,911
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	77,911	-	77,911	-	77,911
Second Allocation	100						
Total	100	100.000%	77,911	-	77,911	-	77,911

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

Source: Controllers Office

**York County, Pennsylvania
Equipment Use**

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

Data processing equipment has been assigned a 5 year useful life. As a result, use charges applicable to data processing equipment are \$176,060 (20% of \$880,298). This cost is allocated to departments based on the cost of equipment levels at 12/31/14.

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

2014 Actual

**YORK COUNTY, PENNSYLVANIA
Equipment 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	-	-	-	-
Allocated Additions				
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments Equipment Use Charge	242,500		242,500	242,500
	-		-	-
	-		-	-
	-		-	-
Total Departmental Cost Adjustments	242,500	-	242,500	242,500
Total to be Allocated	<u>242,500</u>	<u>-</u>	<u>242,500</u>	<u>242,500</u>

**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	242,500		66,440	176,060
	-			
Functional Cost	242,500	-	66,440	176,060
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	242,500	-	66,440	176,060
Unallocated	-			
1st Allocation	242,500	-	66,440	176,060
Additions: 2nd Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	-	-	-	-
Unallocated	-			
2nd Allocation	-	-	-	-
Total Allocated	242,500	-	66,440	176,060

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

User Department	Total	General Equipment	Data Processing Equipment
County Maintenance	20,635	20,635	-
Human Services Center	5,833	5,833	-
County Annex	4,931	4,931	-
Information Services	138,921	1,529	137,392
Commissioners	3,379	3,379	-
Solicitor	27	27	-
Purchasing	233	233	-
Controller	15,128	1,777	13,351
Treasurer	967	967	-
Human Resources	8,293	5,793	2,500
Payroll Office	22,817	-	22,817
Central Telephone	5,476	5,476	-
Archives	3,609	3,609	-
Risk Management	-	-	-
Human Services	-	-	-
Fleet Management	3,865	3,865	-
Other	8,386	8,386	-
Subtotal	242,500	66,440	176,060
Total	242,500	66,440	176,060

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

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

(A) Alloc basis: Cost of Equipment by Department

Source: Capital Purchases

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	686,958	78.037%	137,392		137,392	-	137,392
Controller	66,752	7.583%	13,351		13,351	-	13,351
Human Resources	12,500	1.420%	2,500		2,500	-	2,500
Payroll Office	114,088	12.960%	22,817		22,817	-	22,817
Other		0.000%	-		-	-	-
Subtotal	880,298	100.000%	176,060	-	176,060	-	176,060
Second Allocation Total	880,298						
Total	880,298	100.000%	176,060	-	176,060	-	176,060

(A) Alloc basis: Cost of Equipment by Department

Source: Capital Purchases

**York County, Pennsylvania
Employee Benefits**

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

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

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

Unemployment compensation premiums have been allocated to departments based on the unemployment cost incurred by each central service department. The rate for employer contribution was 5.66 % of the first \$8,750 of each employee's salary (excluding elected officials).

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

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

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

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

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

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

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	37,161,120		37,161,120	37,161,120
Deductions			-	
Grant Reimbursement	(163,256)		(163,256)	
Total Deductions	(163,256)	-	(163,256)	(163,256)
Allocated Additions				
Information Services		-	-	
Commissioners		601	601	
Solicitor		-	-	
Purchasing		-	-	
Controller		5,038	5,038	
Treasurer		-	-	
Total Allocated Additions	-	5,639	5,639	5,639
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
Direct Billed	(1,065,610)		(1,065,610)	
Total Departmental Cost Adjustments	(1,065,610)	-	(1,065,610)	(1,065,610)
Total to be Allocated	<u>35,932,254</u>	<u>5,639</u>	<u>35,937,893</u>	<u>35,937,893</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	17,925,727		17,925,727							
Retirement Contribution	7,072,270								7,072,270	
Life Insurance and Short Term Disability	518,065			189,648						328,417
Unemployment Comp	746,497				746,497					
Health - BC & BS - Retirees	4,231,204					4,231,204				
Life Insurance - Retirees	21,870					21,870				
Social Security	5,899,536						5,899,536			
Workers Comp	739,873							739,873		
Military Retirement Benefit	6,078					6,078				
Departmental Expenditures	37,161,120	-	17,925,727	189,648	746,497	4,259,152	5,899,536	739,873	7,072,270	328,417
Cost Adjustments										
Deductions	(163,256)		(78,751)	(833)	(3,280)	(18,711)	(25,918)	(3,250)	(31,070)	(1,443)
Departmental Cost Adjustments										
Direct Billed	(1,065,610)								(1,065,610)	
Functional Cost	35,932,254	-	17,846,976	188,815	743,217	4,240,441	5,873,618	736,623	5,975,590	326,974
Additions: 1st										
Central Service Centers	-	-								
REALLOCATE ADMIN										
Allocable Costs	35,932,254	-	17,846,976	188,815	743,217	4,240,441	5,873,618	736,623	5,975,590	326,974
Unallocated	-									
1st Allocation	35,932,254	-	17,846,976	188,815	743,217	4,240,441	5,873,618	736,623	5,975,590	326,974
Additions: 2nd										
Central Service Centers	5,639	5,639								
REALLOCATE ADMIN		(5,639)	2,721	29	113	646	895	112	1,073	50
Allocable Costs	5,639	-	2,721	29	113	646	895	112	1,073	50
Unallocated	-									
2nd Allocation	5,639	-	2,721	29	113	646	895	112	1,073	50
Total Allocated	35,937,893	-	17,849,697	188,844	743,330	4,241,087	5,874,513	736,735	5,976,663	327,024

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	14,416	7,318	70	491	-	3,172	435	2,809	121
County Maintenance	406,081	206,878	1,244	14,799	66,755	56,454	7,831	49,965	2,155
Human Services Center	183,232	66,579	427	4,839	71,420	19,386	2,689	17,153	739
County Annex	116,934	51,764	323	3,784	30,875	14,827	2,033	12,969	559
Information Services	353,777	125,662	1,369	9,641	88,851	62,211	8,627	55,045	2,371
Commissioners	264,668	36,949	672	1,479	162,731	30,489	4,229	26,955	1,164
Solicitor	110,997	29,631	468	-	36,983	21,324	2,954	18,826	811
Purchasing	43,807	22,133	208	1,970	-	9,458	1,311	8,367	360
Controller	258,657	81,216	899	6,408	86,052	40,769	5,658	36,099	1,556
Treasurer	123,410	44,268	472	4,334	30,155	21,442	2,976	18,946	817
Human Resources	226,895	81,216	772	5,947	66,670	35,071	4,863	31,019	1,337
Payroll Office	43,774	22,133	213	1,479	-	9,692	1,341	8,547	369
Central Telephone	12,112	7,318	42	988	-	1,821	258	1,613	72
Archives	116,640	51,764	481	3,702	15,807	21,853	3,035	19,364	834
Fleet Management	53,869	29,631	236	1,970	-	10,692	1,488	9,443	409
Voter Registration	60,702	-	-	-	48,390	-	-	12,312	-
Tax Assessment	295,500	-	-	-	243,862	-	-	51,638	-
Weights & Measurers	19,179	-	-	-	16,370	-	-	2,809	-
Recorder of Deeds	65,816	-	-	-	43,344	-	-	22,472	-
Traffic Safety	10,997	-	-	-	-	-	-	10,997	-
Veteran's Affairs	49,218	-	-	-	38,340	-	-	10,878	-
Register of Wills	93,029	-	-	-	69,003	-	-	24,026	-
Sheriff	486,409	-	-	-	119,980	-	-	366,429	-
Coroner	49,250	-	-	-	34,607	-	-	14,643	-
Prothonotary	153,203	-	-	-	99,114	-	-	54,089	-
Clerk Courts	303,477	-	-	-	222,912	-	-	80,565	-
Public Defender	180,772	-	-	-	59,206	-	-	121,566	-
District Attorney	715,100	-	-	-	406,466	-	-	308,634	-
Courts	523,160	-	-	-	272,618	-	-	250,542	-
District Justices	557,906	-	-	-	374,064	-	-	183,842	-
Divorce Masters	21,117	-	-	-	7,252	-	-	13,865	-
Juvenile Probation	398,101	-	-	-	223,463	-	-	174,638	-
Adult Probation	465,855	-	-	-	153,993	-	-	311,862	-
Youth Development Ctr	135,430	-	-	-	14,462	-	-	120,968	-
Prison	2,777,407	-	-	-	753,769	-	-	2,023,638	-
Public Safety	6,992	-	-	-	-	-	-	6,992	-
EMA	59,521	-	-	-	42,368	-	-	17,153	-
Parks	220,707	-	-	-	146,656	-	-	74,051	-
Conservation	67,436	-	-	-	24,344	-	-	43,092	-
AG Land Pres	8,307	-	-	-	-	-	-	8,307	-
Coop Extension	33,542	-	-	-	7,125	-	-	26,417	-
Pleasant Acres	1,318,811	-	-	-	-	-	-	1,318,811	-

**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	-	-	-	-	-	-	-	-	-
SC Training Ctr	146,529	-	-	-	146,529	-	-	-	-
Other	24,381,027	16,985,237	180,948	681,499	16,751	5,516,052	687,007	183	313,350
Subtotal	35,937,893	17,849,697	188,844	743,330	4,241,087	5,874,513	736,735	5,976,663	327,024
Total	35,937,893	17,849,697	188,844	743,330	4,241,087	5,874,513	736,735	5,976,663	327,024

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	1.00	0.041%	7,317		7,317	1	7,318
County Maintenance	28.00	1.159%	206,846		206,846	32	206,878
Human Services Center	9.00	0.373%	66,569		66,569	10	66,579
County Annex	7.00	0.290%	51,756		51,756	8	51,764
Information Services	17.00	0.704%	125,643		125,643	19	125,662
Commissioners	5.00	0.207%	36,943		36,943	6	36,949
Solicitor	4.00	0.166%	29,626		29,626	5	29,631
Purchasing	3.00	0.124%	22,130		22,130	3	22,133
Controller	11.00	0.455%	81,204		81,204	12	81,216
Treasurer	6.00	0.248%	44,261		44,261	7	44,268
Human Resources	11.00	0.455%	81,204		81,204	12	81,216
Payroll Office	3.00	0.124%	22,130		22,130	3	22,133
Central Telephone	1.00	0.041%	7,317		7,317	1	7,318
Archives	7.00	0.290%	51,756		51,756	8	51,764
Fleet Management	4.00	0.166%	29,626		29,626	5	29,631
Other	2,299.00	95.157%	16,982,648		16,982,648	2,589	16,985,237
<hr/>							
Subtotal	2,416	100.000%	17,846,976	-	17,846,976	2,721	17,849,697
Second Allocation Total	2,416						
<hr/>							
Total	2,416	100.000%	17,846,976	-	17,846,976	2,721	17,849,697

(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	40,939	0.037%	70		70	-	70
County Maintenance	735,134	0.659%	1,244		1,244	-	1,244
Human Services Center	252,291	0.226%	427		427	-	427
County Annex	190,641	0.171%	323		323	-	323
Information Services	809,682	0.725%	1,369		1,369	-	1,369
Commissioners	396,832	0.356%	672		672	-	672
Solicitor	277,248	0.248%	468		468	-	468
Purchasing	122,821	0.110%	208		208	-	208
Controller	531,069	0.476%	899		899	-	899
Treasurer	279,136	0.250%	472		472	-	472
Human Resources	456,574	0.409%	772		772	-	772
Payroll Office	126,067	0.113%	213		213	-	213
Central Telephone	24,004	0.022%	42		42	-	42
Archives	284,745	0.255%	481		481	-	481
Fleet Management	139,323	0.125%	236		236	-	236
Other	106,949,149	95.819%	180,919		180,919	29	180,948
<hr/>							
Subtotal	111,615,655	100.000%	188,815	-	188,815	29	188,844
Second Allocation Total	111,615,655						
<hr/>							
Total	111,615,655	100.000%	188,815	-	188,815	29	188,844

(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	495	0.066%	491		491	-	491
County Maintenance	14,861	1.991%	14,797		14,797	2	14,799
Human Services Center	4,859	0.651%	4,838		4,838	1	4,839
County Annex	3,799	0.509%	3,783		3,783	1	3,784
Information Services	9,679	1.297%	9,640		9,640	1	9,641
Commissioners	1,486	0.199%	1,479		1,479	-	1,479
Purchasing	1,981	0.265%	1,970		1,970	-	1,970
Controller	6,438	0.862%	6,407		6,407	1	6,408
Treasurer	4,350	0.583%	4,333		4,333	1	4,334
Human Resources	5,974	0.800%	5,946		5,946	1	5,947
Payroll Office	1,486	0.199%	1,479		1,479	-	1,479
Central Telephone	991	0.133%	988		988	-	988
Archives	3,714	0.498%	3,701		3,701	1	3,702
Fleet Management	1,981	0.265%	1,970		1,970	-	1,970
Other	684,403	91.682%	681,395		681,395	104	681,499
<hr/>							
Subtotal	746,497	100.000%	743,217	-	743,217	113	743,330
Second Allocation Total	746,497						
<hr/>							
Total	746,497	100.000%	743,217	-	743,217	113	743,330

(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	68,620	1.574%	66,745		66,745	10	66,755
Human Services Center	73,424	1.684%	71,409		71,409	11	71,420
County Annex	31,734	0.728%	30,870		30,870	5	30,875
Information Services	91,303	2.095%	88,837		88,837	14	88,851
Commissioners	167,273	3.837%	162,706		162,706	25	162,731
Solicitor	38,028	0.872%	36,977		36,977	6	36,983
Controller	88,431	2.029%	86,039		86,039	13	86,052
Treasurer	30,974	0.711%	30,150		30,150	5	30,155
Human Resources	68,516	1.572%	66,660		66,660	10	66,670
Archives	16,020	0.368%	15,605		15,605	2	15,607
Voter Registration	49,734	1.141%	48,383		48,383	7	48,390
Tax Assessment	250,642	5.750%	243,825		243,825	37	243,862
Weights & Measurers	16,816	0.386%	16,368		16,368	2	16,370
Recorder of Deeds	44,541	1.022%	43,337		43,337	7	43,344
Veteran's Affairs	39,411	0.904%	38,334		38,334	6	38,340
Register of Wills	70,934	1.627%	68,992		68,992	11	69,003
Sheriff	123,321	2.829%	119,962		119,962	18	119,980
Coroner	35,561	0.816%	34,602		34,602	5	34,607
Prothonotary	101,854	2.337%	99,099		99,099	15	99,114
Clerk Courts	229,100	5.256%	222,878		222,878	34	222,912
Public Defender	60,844	1.396%	59,197		59,197	9	59,206
District Attorney	417,780	9.584%	406,404		406,404	62	406,466
Courts	280,210	6.428%	272,576		272,576	42	272,618
District Justices	384,499	8.820%	374,007		374,007	57	374,064
Divorce Masters	7,460	0.171%	7,251		7,251	1	7,252
Juvenile Probation	229,687	5.269%	223,429		223,429	34	223,463
Adult Probation	158,294	3.631%	153,970		153,970	23	153,993
Youth Development Ctr	14,853	0.341%	14,460		14,460	2	14,462
Prison	774,764	17.773%	753,654		753,654	115	753,769
EMA	43,564	0.999%	42,362		42,362	6	42,368
Parks	150,756	3.458%	146,634		146,634	22	146,656
Conservation	25,041	0.574%	24,340		24,340	4	24,344
Coop Extension	7,325	0.168%	7,124		7,124	1	7,125
SC Training Ctr	150,617	3.455%	146,507		146,507	22	146,529
Other	17,235	0.395%	16,748		16,748	3	16,751
Subtotal	4,359,166	100.000%	4,240,441	-	4,240,441	646	4,241,087

2014 Actual

YORK COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Retiree Benefits

<u>User Department</u>	<u>Allocation Units (A)</u>	<u>Allocation Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Second Allocation Total	4,359,166						
Total	4,359,166	100.000%	4,240,441	-	4,240,441	646	4,241,087

(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	40,939	0.054%	3,172		3,172	-	3,172
County Maintenance	735,134	0.961%	56,445		56,445	9	56,454
Human Services Center	252,291	0.330%	19,383		19,383	3	19,386
County Annex	190,641	0.249%	14,625		14,625	2	14,627
Information Services	809,682	1.059%	62,202		62,202	9	62,211
Commissioners	396,832	0.519%	30,484		30,484	5	30,489
Solicitor	277,248	0.363%	21,321		21,321	3	21,324
Purchasing	122,821	0.161%	9,457		9,457	1	9,458
Controller	531,069	0.694%	40,763		40,763	6	40,769
Treasurer	279,136	0.365%	21,439		21,439	3	21,442
Human Resources	456,574	0.597%	35,066		35,066	5	35,071
Payroll Office	126,067	0.165%	9,691		9,691	1	9,692
Central Telephone	24,004	0.031%	1,821		1,821	-	1,821
Archives	284,745	0.372%	21,850		21,850	3	21,853
Fleet Management	139,323	0.182%	10,690		10,690	2	10,692
Other	71,803,270	93.898%	5,515,209		5,515,209	843	5,516,052
<hr/>							
Subtotal	76,469,776	100.000%	5,873,618	-	5,873,618	895	5,874,513
Second Allocation Total	76,469,776						
<hr/>							
Total	76,469,776	100.000%	5,873,618	-	5,873,618	895	5,874,513

(A) Alloc basis Central Services FICA Wages By Department (Ex: Direct Billed)

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	40,939	0.059%	435		435	-	435
County Maintenance	735,134	1.063%	7,830		7,830	1	7,831
Human Services Center	252,291	0.365%	2,689		2,689	-	2,689
County Annex	190,641	0.276%	2,033		2,033	-	2,033
Information Services	809,682	1.171%	8,626		8,626	1	8,627
Commissioners	396,832	0.574%	4,228		4,228	1	4,229
Solicitor	277,248	0.401%	2,954		2,954	-	2,954
Purchasing	122,821	0.178%	1,311		1,311	-	1,311
Controller	531,069	0.768%	5,657		5,657	1	5,658
Treasurer	279,136	0.404%	2,976		2,976	-	2,976
Human Resources	456,574	0.660%	4,862		4,862	1	4,863
Payroll Office	126,067	0.182%	1,341		1,341	-	1,341
Central Telephone	24,004	0.035%	258		258	-	258
Archives	284,745	0.412%	3,035		3,035	-	3,035
Fleet Management	139,323	0.202%	1,488		1,488	-	1,488
Other	64,462,024	93.250%	686,900		686,900	107	687,007
<hr/>							
Subtotal	69,128,530	100.000%	736,623	-	736,623	112	736,735
Second Allocation Total	69,128,530						
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Total	69,128,530	100.000%	736,623	-	736,623	112	736,735

(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	40,939	0.047%	2,809		2,809	-	2,809
County Maintenance	735,134	0.836%	49,956		49,956	9	49,965
Human Services Center	252,291	0.287%	17,150		17,150	3	17,153
County Annex	190,641	0.217%	12,967		12,967	2	12,969
Information Services	809,682	0.921%	55,035		55,035	10	55,045
Commissioners	396,832	0.451%	26,950		26,950	5	26,955
Solicitor	277,248	0.315%	18,823		18,823	3	18,826
Purchasing	122,821	0.140%	8,366		8,366	1	8,367
Controller	531,069	0.604%	36,093		36,093	6	36,099
Treasurer	279,136	0.317%	18,943		18,943	3	18,946
Human Resources	456,574	0.519%	31,013		31,013	6	31,019
Payroll Office	126,067	0.143%	8,545		8,545	2	8,547
Central Telephone	24,004	0.027%	1,613		1,613	-	1,613
Archives	284,745	0.324%	19,361		19,361	3	19,364
Fleet Management	139,323	0.158%	9,441		9,441	2	9,443
Voter Registration	181,145	0.206%	12,310		12,310	2	12,312
Tax Assessment	760,149	0.864%	51,629		51,629	9	51,638
Weights & Measurers	40,975	0.047%	2,809		2,809	-	2,809
Recorder of Deeds	330,554	0.376%	22,468		22,468	4	22,472
Traffic Safety	161,573	0.184%	10,995		10,995	2	10,997
Veteran's Affairs	160,163	0.182%	10,876		10,876	2	10,878
Register of Wills	353,454	0.402%	24,022		24,022	4	24,026
Sheriff	5,391,467	6.131%	366,363		366,363	66	366,429
Coroner	215,112	0.245%	14,640		14,640	3	14,643
Prothonotary	795,829	0.905%	54,079		54,079	10	54,089
Clerk Courts	1,185,745	1.348%	80,551		80,551	14	80,565
Public Defender	1,788,259	2.034%	121,544		121,544	22	121,566
District Attorney	4,541,188	5.164%	308,579		308,579	55	308,634
Courts	3,686,387	4.192%	250,497		250,497	45	250,542
District Justices	2,704,687	3.076%	183,809		183,809	33	183,842
Divorce Masters	204,284	0.232%	13,863		13,863	2	13,865
Juvenile Probation	2,569,302	2.922%	174,607		174,607	31	174,638
Adult Probation	4,588,309	5.218%	311,806		311,806	56	311,862
Youth Development Ctr	1,779,808	2.024%	120,946		120,946	22	120,968
Prison	29,773,008	33.859%	2,023,275		2,023,275	363	2,023,638
Public Safety	102,996	0.117%	6,991		6,991	1	6,992
EMA	252,135	0.287%	17,150		17,150	3	17,153
Parks	1,089,662	1.239%	74,038		74,038	13	74,051
Conservation	634,313	0.721%	43,084		43,084	8	43,092
AG Land Pres	122,443	0.139%	8,306		8,306	1	8,307

**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	388,874	0.442%	26,412		26,412	5	26,417
Pleasant Acres	19,403,561	22.066%	1,318,574		1,318,574	237	1,318,811
Public Relations	60,708	0.069%	4,123		4,123	1	4,124
Other		0.000%	179		179	4	183
<hr/>							
Subtotal	87,932,596	100.000%	5,975,590	-	5,975,590	1,073	5,976,663
Second Allocation Total	87,932,596						
<hr/>							
Total	87,932,596	100.000%	5,975,590	-	5,975,590	1,073	5,976,663

(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	40,939	0.037%	121		121	-	121
County Maintenance	735,134	0.659%	2,155		2,155	-	2,155
Human Services Center	252,291	0.226%	739		739	-	739
County Annex	190,641	0.171%	559		559	-	559
Information Services	809,682	0.725%	2,371		2,371	-	2,371
Commissioners	396,832	0.356%	1,164		1,164	-	1,164
Solicitor	277,248	0.248%	811		811	-	811
Purchasing	122,821	0.110%	360		360	-	360
Controller	531,069	0.476%	1,556		1,556	-	1,556
Treasurer	279,136	0.250%	817		817	-	817
Human Resources	456,574	0.409%	1,337		1,337	-	1,337
Payroll Office	126,067	0.113%	369		369	-	369
Central Telephone	24,004	0.022%	72		72	-	72
Archives	284,745	0.255%	834		834	-	834
Fleet Management	139,323	0.125%	409		409	-	409
Other	106,949,149	95.819%	313,300		313,300	50	313,350
<hr/>							
Subtotal	111,615,655	100.000%	326,974	-	326,974	50	327,024
Second Allocation Total	111,615,655						
<hr/>							
Total	111,615,655	100.000%	326,974	-	326,974	50	327,024

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

Source: Controller

**York County, Pennsylvania
Liability Insurance**

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

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

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

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

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

	Total	General & Administration	General Liability	Employee Liability	Automobile
<u>Other Expenses and Cost</u>					
General Liability	250,437		250,437		
Public Officials	-				
Crime	3,381			3,381	
Employee Liability	-				
Fees	48,208			48,208	
Automobile	-				
Departmental Expenditures	302,026	-	250,437	51,589	-
<u>Cost Adjustments</u>					
Deductions	-				-
Departmental Cost Adjustments	-				
<hr/>					
Functional Cost	302,026	-	250,437	51,589	-
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
<hr/>					
Allocable Costs	302,026	-	250,437	51,589	-
Unallocated	-				
1st Allocation	302,026	-	250,437	51,589	-
Additions: 2nd Central Services Centers	27	27			
REALLOCATE ADMIN		(27)	22	5	-
<hr/>					
Allocable Costs	27	-	22	5	-
Unallocated	-				
2nd Allocation	27	-	22	5	-
<hr/>					
Total Allocated	302,053	-	250,459	51,594	-

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

User Department	Total	General Liability	Employee Liability	Automobile
Retirement Administration	135	110	25	-
County Maintenance	2,698	1,983	715	-
Human Services Center	911	681	230	-
County Annex	691	513	178	-
Information Services	2,618	2,184	434	-
Commissioners	1,196	1,069	127	-
Solicitor	851	749	102	-
Purchasing	407	331	76	-
Controller	1,713	1,432	281	-
Treasurer	932	754	178	-
Human Resources	1,513	1,232	281	-
Payroll Office	417	341	76	-
Central Telephone	116	65	51	-
Archives	947	769	178	-
Human Services	2,106	1,748	358	-
Fleet Management	478	376	102	-
Voter Registration	641	488	153	-
Tax Assessment	2,664	2,051	613	-
Weights & Measurers	135	110	25	-
Recorder of Deeds	1,147	892	255	-
Veteran's Affairs	558	431	127	-
Register of Wills	1,184	954	230	-
Sheriff	17,196	14,541	2,655	-
Coroner	683	581	102	-
Prothonotary	2,784	2,146	638	-
Clerk Courts	4,219	3,198	1,021	-
Public Defender	5,768	4,823	945	-
District Attorney	14,570	12,247	2,323	-
Courts	11,960	9,943	2,017	-
District Justices	9,568	7,296	2,272	-
Divorce Masters	653	551	102	-
Juvenile Probation	8,386	6,931	1,455	-
Adult Probation	15,081	12,375	2,706	-
Prison	93,041	80,302	12,739	-
Public Safety	303	278	25	-
Parks	3,806	2,938	868	-
Conservation	2,093	1,710	383	-
Children & Youth	18,212	14,664	3,548	-
E-911	18,698	15,558	3,140	-
E-911 Maintenance	418	316	102	-
Other	7	(2)	9	-

2014 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	302,053	250,459	51,594	-
Total	<u>302,053</u>	<u>250,459</u>	<u>51,594</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	40,939	0.044%	110		110	-	110
County Maintenance	735,134	0.792%	1,983		1,983	-	1,983
Human Services Center	252,291	0.272%	681		681	-	681
County Annex	190,641	0.205%	513		513	-	513
Information Services	809,682	0.872%	2,184		2,184	-	2,184
Commissioners	396,832	0.427%	1,069		1,069	-	1,069
Solicitor	277,248	0.299%	749		749	-	749
Purchasing	122,821	0.132%	331		331	-	331
Controller	531,069	0.572%	1,432		1,432	-	1,432
Treasurer	279,136	0.301%	754		754	-	754
Human Resources	456,574	0.492%	1,232		1,232	-	1,232
Payroll Office	126,067	0.136%	341		341	-	341
Central Telephone	24,004	0.026%	65		65	-	65
Archives	284,745	0.307%	769		769	-	769
Human Services	648,347	0.698%	1,748		1,748	-	1,748
Fleet Management	139,323	0.150%	376		376	-	376
Voter Registration	181,145	0.195%	488		488	-	488
Tax Assessment	760,149	0.819%	2,051		2,051	-	2,051
Weights & Measurers	40,975	0.044%	110		110	-	110
Tax Collectors	482,332	0.519%	1,300		1,300	-	1,300
Recorder of Deeds	330,554	0.356%	892		892	-	892
Traffic Safety	161,573	0.174%	436		436	-	436
Veteran's Affairs	160,163	0.172%	431		431	-	431
Register of Wills	353,454	0.381%	954		954	-	954
Sheriff	5,391,467	5.806%	14,540		14,540	1	14,541
Coroner	215,112	0.232%	581		581	-	581
Prothonotary	795,829	0.857%	2,146		2,146	-	2,146
Clerk Courts	1,185,745	1.277%	3,198		3,198	-	3,198
Public Defender	1,788,259	1.926%	4,823		4,823	-	4,823
District Attorney	4,541,188	4.890%	12,246		12,246	1	12,247
Courts	3,686,387	3.970%	9,942		9,942	1	9,943
District Justices	2,704,687	2.913%	7,295		7,295	1	7,296
Divorce Masters	204,284	0.220%	551		551	-	551
Juvenile Probation	2,569,302	2.767%	6,930		6,930	1	6,931
Adult Probation	4,588,309	4.941%	12,374		12,374	1	12,375
Youth Development Ctr	1,779,808	1.917%	4,801		4,801	-	4,801
Prison	29,773,009	32.062%	80,295		80,295	7	80,302
Public Safety	102,996	0.111%	278		278	-	278
EMA	252,135	0.272%	681		681	-	681
Parks	1,089,662	1.173%	2,938		2,938	-	2,938
Conservation	634,313	0.683%	1,710		1,710	-	1,710

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	122,443	0.132%	331		331	-	331
Coop Extension	388,874	0.419%	1,049		1,049	-	1,049
Children & Youth	5,437,090	5.855%	14,663		14,663	1	14,664
E-911	5,768,036	6.212%	15,557		15,557	1	15,558
E-911 Maintenance	117,163	0.126%	316		316	-	316
Agency on Aging	3,200,749	3.447%	8,633		8,633	1	8,634
MH/IDD	5,365,729	5.778%	14,470		14,470	1	14,471
Health Choices	252,353	0.272%	681		681	-	681
Domestic Relations	2,654,992	2.859%	7,160		7,160	1	7,161
Public Relations	60,708	0.065%	163		163	-	163
Drug & Alcohol	404,614	0.436%	1,092		1,092	-	1,092
Other		0.000%	(6)		(6)	4	(2)
<hr/>							
Subtotal	92,860,441	100.000%	250,437	-	250,437	22	250,459
Second Allocation Total	92,860,441						
<hr/>							
Total	92,860,441	100.000%	250,437	-	250,437	22	250,459

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

Source: Controllars 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	1.00	0.049%	25		25	-	25
County Maintenance	28.00	1.385%	715		715	-	715
Human Services Center	9.00	0.445%	230		230	-	230
County Annex	7.00	0.346%	178		178	-	178
Information Services	17.00	0.841%	434		434	-	434
Commissioners	5.00	0.247%	127		127	-	127
Solicitor	4.00	0.198%	102		102	-	102
Purchasing	3.00	0.148%	76		76	-	76
Controller	11.00	0.544%	281		281	-	281
Treasurer	7.00	0.346%	178		178	-	178
Human Resources	11.00	0.544%	281		281	-	281
Payroll Office	3.00	0.148%	76		76	-	76
Central Telephone	2.00	0.099%	51		51	-	51
Archives	7.00	0.346%	178		178	-	178
Risk Management	-	0.000%	-		-	-	-
Human Services	14.00	0.693%	358		358	-	358
Fleet Management	4.00	0.198%	102		102	-	102
Voter Registration	6.00	0.297%	153		153	-	153
Tax Assessment	24.00	1.188%	613		613	-	613
Weights & Measurers	1.00	0.049%	25		25	-	25
Tax Collectors	28.00	1.385%	715		715	-	715
Recorder of Deeds	10.00	0.495%	255		255	-	255
Traffic Safety	3.00	0.148%	76		76	-	76
Veteran's Affairs	5.00	0.247%	127		127	-	127
Register of Wills	9.00	0.445%	230		230	-	230
Sheriff	104.00	5.146%	2,655		2,655	-	2,655
Coroner	4.00	0.198%	102		102	-	102
Prothonotary	25.00	1.237%	638		638	-	638
Clerk Courts	40.00	1.979%	1,021		1,021	-	1,021
Public Defender	37.00	1.831%	945		945	-	945
District Attorney	91.00	4.503%	2,323		2,323	-	2,323
Courts	79.00	3.909%	2,017		2,017	-	2,017
District Justices	89.00	4.404%	2,272		2,272	-	2,272
Divorce Masters	4.00	0.198%	102		102	-	102
Juvenile Probation	57.00	2.82%	1,455		1,455	-	1,455
Adult Probation	106.00	5.25%	2,706		2,706	-	2,706
Youth Development Ctr	39.00	1.93%	996		996	-	996
Prison	499.00	24.69%	12,738		12,738	1	12,739
Public Safety	1.00	0.05%	25		25	-	25

YORK COUNTY, PENNSYLVANIA
Liability Insurance
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMA	6.00	0.30%	153		153	-	153
Parks	34.00	1.68%	868		868	-	868
Conservation	15.00	0.74%	383		383	-	383
AG Land Pres	3.00	0.15%	76		76	-	76
Coop Extension	9.00	0.45%	230		230	-	230
Children & Youth	139.00	6.88%	3,548		3,548	-	3,548
E-911	123.00	6.09%	3,140		3,140	-	3,140
E-911 Maintenance	4.00	0.20%	102		102	-	102
Agency on Aging	73.00	3.61%	1,863		1,863	-	1,863
MH/IDD	137.00	6.78%	3,497		3,497	-	3,497
Health Choices	4.00	0.20%	102		102	-	102
Domestic Relations	67.00	3.32%	1,710		1,710	-	1,710
Public Relations	1.00	0.05%	25		25	-	25
Drug & Alcohol	12.00	0.59%	306		306	-	306
Other		0.00%	5		5	4	9
Subtotal	2,021	100.00%	51,589	-	51,589	5	51,594
Second Allocation Total	2,021						
Total	2,021	100.00%	51,589	-	51,589	5	51,594

(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

2014 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	210,556		210,556	210,556
Deductions			-	-
Total Deductions	-	-	-	-
Allocated Additions				
Information Services		-	-	
Commissioners		3	3	
Solicitor		-	-	
Purchasing		-	-	
Controller		24	24	
Treasurer		-	-	
Human Resources		-	-	
Payroll Office		-	-	
Central Telephone		-	-	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	-	<u>27</u>	<u>27</u>	<u>27</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>210,556</u>	<u>27</u>	<u>210,583</u>	<u>210,583</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	210,556		14,742	5,441	11,801	67,314	111,258
Boiler & Machine	-						
	-						
Departmental Expenditures	210,556	-	14,742	5,441	11,801	67,314	111,258
<u>Cost Adjustments</u>							
Deductions	-		-				
Departmental Cost Adjustments	-						
Functional Cost	210,556	-	14,742	5,441	11,801	67,314	111,258
Additions: 1st Central Service Centers	-	-	-				
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	210,556	-	14,742	5,441	11,801	67,314	111,258
Unallocated	-						
1st Allocation	210,556	-	14,742	5,441	11,801	67,314	111,258
Additions: 2nd Central Service Centers	27	-	27				
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	27	-	27	-	-	-	-
Unallocated	-						
2nd Allocation	27	-	27	-	-	-	-
Total Allocated	210,583	-	14,769	5,441	11,801	67,314	111,258

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	860	582	-	82	-	196
Information Services	1,891	1,642	-	-	249	-
Commissioners	901	901	-	-	-	-
Solicitor	160	160	-	-	-	-
Purchasing	493	493	-	-	-	-
Controller	964	964	-	-	-	-
Treasurer	645	645	-	-	-	-
Human Resources	834	834	-	-	-	-
Archives	2,491	-	740	-	-	1,751
Fleet Management	1,271	-	-	-	-	1,271
Voter Registration	1,840	883	-	-	-	957
Tax Assessment	1,932	1,932	-	-	-	-
Weights & Measures	37	-	37	-	-	-
Recorder of Deeds	1,246	1,246	-	-	-	-
Veteran's Affairs	535	-	-	535	-	-
Register of Wills	2,592	-	-	-	2,592	-
Sheriff	6,642	-	-	-	6,642	-
Coroner	255	-	255	-	-	-
Prothonotary	2,592	-	-	-	2,592	-
Clerk Courts	3,888	-	-	-	3,888	-
Public Defender	1,944	-	-	-	1,944	-
District Attorney	6,540	-	-	-	6,480	60
Courts	32,447	-	-	-	32,447	-
District Justices	6,066	-	699	-	-	5,367
Divorce Masters	762	-	-	-	762	-
Juvenile Probation	1,944	-	-	-	1,944	-
Adult Probation	2,772	-	-	159	2,592	21
Youth Development Ctr	1,847	-	-	-	-	1,847
Prison	66,125	-	46	-	-	66,079
EMA	-	-	-	-	-	-
Parks	4,592	-	-	-	-	4,592
Conservation	479	-	479	-	-	-
AG Land Pres	121	-	121	-	-	-
Planning	3,793	3,793	-	-	-	-
Coop Extension	1,174	-	1,174	-	-	-
Human Services MLR	289	-	-	289	-	-
Children & Youth MLR	4,277	-	-	4,263	-	14
E-911	28,973	-	-	-	-	28,973
Aging MLR	2,399	-	-	2,399	-	-
MH/IDD MLR	3,042	-	-	3,042	-	-
Health Choices MLR	318	-	-	318	-	-
Domestic Relations MLR	5,184	-	-	-	5,184	-
Other	2,130	694	1,309	(1)	(2)	130
Subtotal	210,583	14,769	5,441	11,801	67,314	111,258

2014 Actual

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
Total	210,583	14,769	5,441	11,801	67,314	111,258

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%	581		581	1	582
Information Services	7,880	11.118%	1,639		1,639	3	1,642
Commissioners	4,320	6.095%	899		899	2	901
Solicitor	770	1.086%	160		160	-	160
Purchasing	2,365	3.337%	492		492	1	493
Controller	4,627	6.528%	962		962	2	964
Treasurer	3,098	4.371%	644		644	1	645
Human Resources	3,999	5.642%	832		832	2	834
Voter Registration	4,234	5.974%	881		881	2	883
Tax Assessment	9,270	13.079%	1,928		1,928	4	1,932
Recorder of Deeds	5,980	8.437%	1,244		1,244	2	1,246
Planning	18,203	25.683%	3,786		3,786	7	3,793
Other	3,337	4.708%	694		694	-	694
<hr/>							
Subtotal	70,875	99.997%	14,742	-	14,742	27	14,769
Second Allocation Total	70,875						
<hr/>							
Total	70,875	100.000%	14,742	-	14,742	27	14,769

(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	4,808	13.592%	740		740	-	740
Weights & Measurers	240	0.678%	37		37	-	37
Traffic Safety	3,774	10.669%	581		581	-	581
Coroner	1,657	4.684%	255		255	-	255
District Justices	4,542	12.840%	699		699	-	699
Prison	300	0.848%	46		46	-	46
Conservation	3,116	8.809%	479		479	-	479
AG Land Pres	789	2.231%	121		121	-	121
Coop Extension	7,630	21.570%	1,174		1,174	-	1,174
E-911	-	0.000%	-		-	-	-
Other	8,517	24.078%	1,309		1,309	-	1,309
Subtotal	35,373	99.999%	5,441	-	5,441	-	5,441
Second Allocation Total	35,373						
Total	35,373	100.000%	5,441	-	5,441	-	5,441

(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%	82		82	-	82
Veteran's Affairs	3,700	4.530%	535		535	-	535
Adult Probation	1,100	1.347%	159		159	-	159
Human Services MLR	2,000	2.449%	289		289	-	289
Children & Youth MLR	29,500	36.121%	4,263		4,263	-	4,263
Aging MLR	16,600	20.326%	2,399		2,399	-	2,399
MH/IDD MLR	21,050	25.774%	3,042		3,042	-	3,042
Health Choices MLR	2,200	2.694%	318		318	-	318
Drug & Alcohol MLR	4,200	5.143%	607		607	-	607
Human Services FGDM	750	0.918%	108		108	-	108
Other	-	0.000%	(1)		(1)	-	(1)
Subtotal	81,670	99.999%	11,801	-	11,801	-	11,801
Second Allocation Total	81,670						
Total	81,670	100.000%	11,801	-	11,801	-	11,801

(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%	249		249	-	249
Register of Wills	8,000	3.850%	2,592		2,592	-	2,592
Sheriff	20,500	9.867%	6,642		6,642	-	6,642
Prothonotary	8,000	3.850%	2,592		2,592	-	2,592
Clerk Courts	12,000	5.776%	3,888		3,888	-	3,888
Public Defender	6,000	2.888%	1,944		1,944	-	1,944
District Attorney	20,000	9.626%	6,480		6,480	-	6,480
Courts	100,148	48.202%	32,447		32,447	-	32,447
Divorce Masters	2,352	1.132%	762		762	-	762
Juvenile Probation	6,000	2.888%	1,944		1,944	-	1,944
Adult Probation	8,000	3.850%	2,592		2,592	-	2,592
Domestic Relations MLR	16,000	7.701%	5,184		5,184	-	5,184
Other		0.001%	(2)		(2)	-	(2)
Subtotal	207,768	100.001%	67,314	-	67,314	-	67,314
Second Allocation Total	207,768						
Total	207,768	100.000%	67,314	-	67,314	-	67,314

(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	196	0.176%	196		196	-	196
Archives	1,751	1.574%	1,751		1,751	-	1,751
Fleet Management	1,271	1.142%	1,271		1,271	-	1,271
Voter Registration	957	0.860%	957		957	-	957
District Attorney	60	0.054%	60		60	-	60
District Justices	5,367	4.824%	5,367		5,367	-	5,367
Adult Probation	21	0.019%	21		21	-	21
Youth Development Ctr	1,847	1.660%	1,847		1,847	-	1,847
Prison	66,079	59.393%	66,079		66,079	-	66,079
Parks	4,592	4.127%	4,592		4,592	-	4,592
Children & Youth MLR	15	0.013%	14		14	-	14
E-911	28,973	26.041%	28,973		28,973	-	28,973
Other	129	0.117%	130		130	-	130
Subtotal	111,258	100.000%	111,258	-	111,258	-	111,258
Second Allocation Total	111,258						
Total	111,258	100.000%	111,258	-	111,258	-	111,258

(A) Alloc Basis: Applicable Premiums by Department

Source: Insurance Policy & Stated Values

2014 Actual

**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

2014 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	956,634		956,634	956,634
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	-	-	-	
Employee Benefits	14,415	1	14,416	
Liability Insurance	135	-	135	
Property Insurance	-	-	-	
Retirement Administration		398	398	
County Maintenance		-	-	
Human Services Center		-	-	
County Annex		-	-	
Information Services		-	-	
Commissioners		93	93	
Solicitor		3,319	3,319	
Purchasing		108	108	
Controller		634	634	
Treasurer		-	-	
Human Resources		387	387	
Payroll Office		133	133	
Central Telephone		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>14,550</u>	<u>5,073</u>	<u>19,623</u>	<u>19,623</u>
Departmental Cost Adjustments	-		-	
Reclassified Fees	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>971,184</u></u>	<u><u>5,073</u></u>	<u><u>976,257</u></u>	<u><u>976,257</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	47,609		47,609	
<u>Other Expenses and Cost</u>				
Professional Services	860,259		860,259	
Contracted Services	5,212		5,212	
Admin Fees	43,291		43,291	
Office Supplies	94		94	
Computer Forms	169		169	
<hr/>				
Departmental Expenditures	956,634	-	956,634	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments Reclassified Fees	-	-		
<hr/>				
Functional Cost	956,634	-	956,634	-
Additions: 1st Central Service Centers	14,550	14,550		
REALLOCATE ADMIN		(14,550)	14,550	-
<hr/>				
Allocable Costs Unallocated	971,184	-	971,184	-
1st Allocation	971,184	-	971,184	-
Additions: 2nd Central Service Centers	5,073	5,073		
REALLOCATE ADMIN		(5,073)	5,073	-
Allocable Costs Unallocated	5,073	-	5,073	-
2nd Allocation	5,073	-	5,073	-
<hr/>				
Total Allocated	976,257	-	976,257	-

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

User Department	Total	Administration	
Retirement Administration	398	398	-
County Maintenance	11,257	11,257	-
Human Services Center	3,622	3,622	-
County Annex	2,812	2,812	-
Information Services	6,834	6,834	-
Commissioners	2,011	2,011	-
Solicitor	1,610	1,610	-
Purchasing	1,210	1,210	-
Controller	4,422	4,422	-
Treasurer	2,412	2,412	-
Human Resources	4,422	4,422	-
Payroll Office	1,210	1,210	-
Archives	2,812	2,812	-
Human Services	4,823	4,823	-
Voter Registration	2,412	2,412	-
Tax Assessment	9,245	9,245	-
Weights & Measurers	400	400	-
Recorder of Deeds	3,622	3,622	-
Traffic Safety	1,210	1,210	-
Veteran's Affairs	2,011	2,011	-
Register of Wills	3,212	3,212	-
Sheriff	41,813	41,813	-
Coroner	1,610	1,610	-
Prothonotary	9,245	9,245	-
Clerk Courts	16,079	16,079	-
Public Defender	14,878	14,878	-
District Attorney	36,590	36,590	-
Courts	26,935	26,935	-
District Justices	35,380	35,380	-
Divorce Masters	1,610	1,610	-
Juvenile Probation	22,513	22,513	-
Adult Probation	42,223	42,223	-
Youth Development Ctr	14,878	14,878	-
Prison	193,406	193,406	-
Public Safety	400	400	-
EMA	2,412	2,412	-
Parks	10,455	10,455	-
Conservation	6,033	6,033	-
AG Land Pres	1,210	1,210	-

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

User Department	Total	Administration	
Coop Extension	3,622	3,622	-
Pleasant Acres	197,419	197,419	-
Children & Youth	55,891	55,891	-
E-911	49,057	49,057	-
E-911 Maintenance	1,610	1,610	-
Agency on Aging	28,545	28,545	-
MH/IDD	55,090	55,090	-
Health Choices	1,610	1,610	-
Domestic Relations	26,935	26,935	-
Drug & Alcohol	4,823	4,823	-
Other	8	8	-
Subtotal	976,257	976,257	-
Total	976,257	976,257	-

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	1.00	0.041%	398		398		398
County Maintenance	28.00	1.153%	11,198		11,198	59	11,257
Human Services Center	9.00	0.371%	3,603		3,603	19	3,622
County Annex	7.00	0.288%	2,797		2,797	15	2,812
Information Services	17.00	0.700%	6,798		6,798	36	6,834
Commissioners	5.00	0.206%	2,001		2,001	10	2,011
Solicitor	4.00	0.165%	1,602		1,602	8	1,610
Purchasing	3.00	0.124%	1,204		1,204	6	1,210
Controller	11.00	0.453%	4,399		4,399	23	4,422
Treasurer	6.00	0.247%	2,399		2,399	13	2,412
Human Resources	11.00	0.453%	4,399		4,399	23	4,422
Payroll Office	3.00	0.124%	1,204		1,204	6	1,210
Archives	7.00	0.288%	2,797		2,797	15	2,812
Human Services	12.00	0.494%	4,798		4,798	25	4,823
Fleet Management	4.00	0.165%	1,602		1,602	8	1,610
Voter Registration	6.00	0.247%	2,399		2,399	13	2,412
Tax Assessment	23.00	0.947%	9,197		9,197	48	9,245
Weights & Measurers	1.00	0.041%	398		398	2	400
Recorder of Deeds	9.00	0.371%	3,603		3,603	19	3,622
Traffic Safety	3.00	0.124%	1,204		1,204	6	1,210
Veteran's Affairs	5.00	0.206%	2,001		2,001	10	2,011
Register of Wills	8.00	0.329%	3,195		3,195	17	3,212
Sheriff	104.00	4.283%	41,596		41,596	217	41,813
Coroner	4.00	0.165%	1,602		1,602	8	1,610
Prothonotary	23.00	0.947%	9,197		9,197	48	9,245
Clerk Courts	40.00	1.647%	15,995		15,995	84	16,079
Public Defender	37.00	1.524%	14,801		14,801	77	14,878
District Attorney	91.00	3.748%	36,400		36,400	190	36,590
Courts	67.00	2.759%	26,795		26,795	140	26,935
District Justices	88.00	3.624%	35,196		35,196	184	35,380
Divorce Masters	4.00	0.165%	1,602		1,602	8	1,610
Juvenile Probation	56.00	2.306%	22,396		22,396	117	22,513
Adult Probation	105.00	4.325%	42,004		42,004	219	42,223
Youth Development Ctr	37.00	1.524%	14,801		14,801	77	14,878
Prison	481.00	19.811%	192,401		192,401	1,005	193,406
Public Safety	1.00	0.041%	398		398	2	400
EMA	6.00	0.247%	2,399		2,399	13	2,412
Parks	26.00	1.071%	10,401		10,401	54	10,455
Conservation	15.00	0.618%	6,002		6,002	31	6,033

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	3.00	0.124%	1,204		1,204	6	1,210
Coop Extension	9.00	0.371%	3,603		3,603	19	3,622
Pleasant Acres	491.00	20.222%	196,393		196,393	1,026	197,419
Children & Youth	139.00	5.725%	55,600		55,600	291	55,891
E-911	122.00	5.025%	48,802		48,802	255	49,057
E-911 Maintenance	4.00	0.165%	1,602		1,602	8	1,610
Agency on Aging	71.00	2.924%	28,397		28,397	148	28,545
MH/IDD	137.00	5.643%	54,804		54,804	286	55,090
Health Choices	4.00	0.165%	1,602		1,602	8	1,610
Domestic Relations	67.00	2.759%	26,795		26,795	140	26,935
Public Relations	1.00	0.041%	398		398	2	400
Drug & Alcohol	12.00	0.494%	4,798		4,798	25	4,823
Other		0.000%	4		4	4	8
Subtotal	2,428	100.000%	971,184	-	971,184	5,073	976,257
Second Allocation Total	2,427						
Total	2,428	100.000%	971,184	-	971,184	5,073	976,257

(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

2014 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	2,214,735		2,214,735	2,214,735
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	37,975	-	37,975	
Equipment Use	20,635	-	20,635	
Employee Benefits	406,018	63	406,081	
Liability Insurance	2,698	-	2,698	
Property Insurance	859	1	860	
Retirement Administration	11,198	59	11,257	
County Maintenance		157,883	157,883	
Human Services Center		5,384	5,384	
Information Services		15,080	15,080	
Commissioners		2,113	2,113	
Solicitor		12,485	12,485	
Purchasing		10,124	10,124	
Controller		13,390	13,390	
Treasurer		242	242	
Human Resources		14,499	14,499	
Payroll Office		3,679	3,679	
Central Telephone		1,008	1,008	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		4,009	4,009	
Total Allocated Additions	<u>479,383</u>	<u>240,019</u>	<u>719,402</u>	<u>719,402</u>
Departmental Cost Adjustments				
Security Services	<u>26,649</u>		<u>26,649</u>	
Total Departmental Cost Adjustments	<u>26,649</u>	<u>-</u>	<u>26,649</u>	<u>26,649</u>
Total to be Allocated	<u><u>2,720,767</u></u>	<u><u>240,019</u></u>	<u><u>2,960,786</u></u>	<u><u>2,960,786</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	742,568	40,370	28,675	164,960	497,705	10,858
<u>Other Expenses and Cost</u>						
Telephone	5,495		5,495			
Fuel	105,583			27,820	71,365	6,398
Utilities	724,789			145,158	549,227	30,404
Elevator Maint	4,553			423	3,994	136
Vehicle Expenses	16,324		16,324			
Contract Services	431,121		109,381	85,099	220,800	15,841
Maint and Repairs	102,540			15,674	84,543	2,323
Office Supplies	902		754	94	54	
Maint Supplies	32,830			7,357	24,866	607
Janitorial	45,974			11,591	33,697	686
Uniform Allowance	150		150			
Equipment Rental	-					
Printing	-					
Travel	120		120			
Tools & Equipment	595		651	(142)	86	
Office Equipment	1,113		514	522	77	
Assoc Dues & Exps	-					
Professional Services	50		50			
Postage	28		14		14	
Capital Outlay	-					
Departmental Expenditures	2,214,735	40,370	162,128	458,556	1,486,428	67,253
<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	-					
	26,649				26,649	
Functional Cost	2,241,384	40,370	162,128	458,556	1,513,077	67,253
Additions: 1st Central Service Centers	479,383	479,383				
REALLOCATE ADMIN		(519,753)	38,754	109,612	355,311	16,076
Allocable Costs Unallocated	2,720,767	-	200,882	568,168	1,868,388	83,329
1st Allocation	-					
	2,720,767	-	200,882	568,168	1,868,388	83,329
Additions: 2nd Central Service Centers	240,019	240,019				
REALLOCATE ADMIN		(240,019)	21,609	50,618	164,081	3,711
Allocable Costs Unallocated	240,019	-	21,609	50,618	164,081	3,711
2nd Allocation	-					
	240,019	-	21,609	50,618	164,081	3,711
Total Allocated	2,960,786	-	222,491	618,786	2,032,469	87,040

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

User Department	Total	Departmental Administration	Admin Center	Judicial Center	Archives Building
County Maintenance	157,883	135,503	22,380	-	-
Human Services Center	52,843	52,843	-	-	-
County Annex	22,887	22,887	-	-	-
Information Services	76,548	-	69,028	7,520	-
Commissioners	37,842	-	37,842	-	-
Solicitor	6,742	-	6,742	-	-
Purchasing	20,718	-	20,718	-	-
Controller	40,530	-	40,530	-	-
Treasurer	27,138	-	27,138	-	-
Human Resources	35,029	-	35,029	-	-
Archives	98,298	11,258	-	-	87,040
Voter Registration	37,090	-	37,090	-	-
Tax Assessment	81,203	-	81,203	-	-
Recorder of Deeds	52,382	-	52,382	-	-
Register of Wills	78,251	-	-	78,251	-
Sheriff	200,544	-	-	200,544	-
Prothonotary	78,251	-	-	78,251	-
Clerk Courts	117,395	-	-	117,395	-
Public Defender	58,697	-	-	58,697	-
District Attorney	195,646	-	-	195,646	-
Courts	979,690	-	-	979,690	-
Divorce Masters	23,007	-	-	23,007	-
Juvenile Probation	58,697	-	-	58,697	-
Adult Probation	78,251	-	-	78,251	-
Planning	159,456	-	159,456	-	-
Domestic Relations MLR	156,521	-	-	156,521	-
Other	29,247	-	29,248	(1)	-
Subtotal	2,960,786	222,491	618,786	2,032,469	87,040
Total	2,960,786	222,491	618,786	2,032,469	87,040

2014 Actual

**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	67.454%	135,503		135,503		135,503
Human Services Center	81,670	19.771%	39,716		39,716	13,127	52,843
County Annex	35,373	8.563%	17,202		17,202	5,685	22,887
Archives	17,400	4.212%	8,461		8,461	2,797	11,258
Other		0.000%	-		-	-	-
Subtotal	413,086	100.000%	200,882	-	200,882	21,609	222,491
Second Allocation Total	134,443						
Total	413,086	100.000%	200,882	-	200,882	21,609	222,491

(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%	22,380		22,380		22,380
Information Services	7,880	11.118%	63,169		63,169	5,859	69,028
Commissioners	4,320	6.095%	34,630		34,630	3,212	37,842
Solicitor	770	1.086%	6,170		6,170	572	6,742
Purchasing	2,365	3.337%	18,960		18,960	1,758	20,718
Controller	4,627	6.528%	37,090		37,090	3,440	40,530
Treasurer	3,098	4.371%	24,835		24,835	2,303	27,138
Human Resources	3,999	5.642%	32,056		32,056	2,973	35,029
Voter Registration	4,234	5.974%	33,942		33,942	3,148	37,090
Tax Assessment	9,270	13.079%	74,311		74,311	6,892	81,203
Recorder of Deeds	5,980	8.437%	47,936		47,936	4,446	52,382
Planning	18,203	25.683%	145,923		145,923	13,533	159,456
Other	3,337	4.708%	26,766		26,766	2,482	29,248
<hr/>							
Subtotal	70,875	100.000%	568,168	-	568,168	50,618	618,786
Second Allocation Total	68,083						
<hr/>							
Total	70,875	100.000%	568,168	-	568,168	50,618	618,786

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

Source: Maintenance Department

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	6,913		6,913	607	7,520
Register of Wills	8,000	3.850%	71,933		71,933	6,318	78,251
Sheriff	20,500	9.867%	184,354		184,354	16,190	200,544
Prothonotary	8,000	3.850%	71,933		71,933	6,318	78,251
Clerk Courts	12,000	5.776%	107,918		107,918	9,477	117,395
Public Defender	6,000	2.888%	53,959		53,959	4,738	58,697
District Attorney	20,000	9.626%	179,851		179,851	15,795	195,646
Courts	100,148	48.202%	900,600		900,600	79,090	979,690
Divorce Masters	2,352	1.132%	21,150		21,150	1,857	23,007
Juvenile Probation	6,000	2.888%	53,959		53,959	4,738	58,697
Adult Probation	8,000	3.850%	71,933		71,933	6,318	78,251
Domestic Relations MLR	16,000	7.701%	143,885		143,885	12,636	156,521
Other		0.000%	-		-	(1)	(1)
Subtotal	207,768	100.000%	1,868,388	-	1,868,388	164,081	2,032,469
Second Allocation Total	207,768						
Total	207,768	100.000%	1,868,388	-	1,868,388	164,081	2,032,469

(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%	83,329		83,329	3,711	87,040
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	83,329	-	83,329	3,711	87,040
Second Allocation Total	100						
<hr/>							
Total	100	100.000%	83,329	-	83,329	3,711	87,040

(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

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	511,709		511,709	511,709
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	5,833	-	5,833	
Employee Benefits	183,204	28	183,232	
Liability Insurance	911	-	911	
Property Insurance	-	-	-	
Retirement Administration	3,603	19	3,622	
County Maintenance	39,716	13,127	52,843	
Human Services Center		-	-	
County Annex		-	-	
Information Services		133	133	
Commissioners		715	715	
Solicitor		-	-	
Purchasing		3,532	3,532	
Controller		4,630	4,630	
Treasurer		-	-	
Human Resources		4,648	4,648	
Payroll Office		1,182	1,182	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>233,267</u>	<u>28,014</u>	<u>261,281</u>	<u>261,281</u>
Departmental Cost Adjustments				
Security Services	26,477		26,477	
	-		-	
Total Departmental Cost Adjustments	<u>26,477</u>	<u>-</u>	<u>26,477</u>	<u>26,477</u>
Total to be Allocated	<u><u>771,453</u></u>	<u><u>28,014</u></u>	<u><u>799,467</u></u>	<u><u>799,467</u></u>

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

	Total	General & Administration	Human Services Center	Other
<u>Wages and Benefits</u>				
Salaries and Wages	243,204		243,204	
<u>Other Expenses and Cost</u>				
Telephone	-			
Fuel	9,293		9,293	
Office Supplies	45		45	
Utilities	144,938		144,938	
Elevator Maint	672		672	
Vehicle Expenses	-		-	
Contract Services	62,612		62,612	
Maintenance and Repairs	17,136		17,136	
Janitorial	22,885		22,885	
Maint & Repairs	-		-	
Materials and Supplies	-			
Maintenance Supplies	10,462		10,462	
Tools & Equipment	462		462	
Uniform Allowance	-			
Capital Outlay	-			
Departmental Expenditures	511,709	-	511,709	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Services	26,477		26,477	
Functional Cost	538,186	-	538,186	-

**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	233,267	233,267		
REALLOCATE ADMIN		(233,267)	233,267	-
Allocable Costs Unallocated	771,453 -	-	771,453	-
1st Allocation	771,453	-	771,453	-
Additions: 2nd Central Service Centers	28,014	28,014		
REALLOCATE ADMIN		(28,014)	28,014	-
Allocable Costs Unallocated	28,014 -	-	28,014	-
2nd Allocation	28,014	-	28,014	-
Total Allocated	799,467	-	799,467	-

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

User Department	Total		
County Maintenance	5,384	5,384	-
Veteran's Affairs	36,228	36,228	-
Human Services MLR	19,583	19,583	-
Children & Youth MLR	288,847	288,847	-
Aging MLR	162,537	162,537	-
MH/IDD MLR	206,109	206,109	-
Other	-	-	-
Subtotal	799,467	799,467	-
Total	799,467	799,467	-

**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%	5,384		5,384		5,384
Veteran's Affairs	3,700	4.530%	34,950		34,950	1,278	36,228
Adult Probation	1,100	1.347%	10,391		10,391	380	10,771
Human Services MLR	2,000	2.449%	18,892		18,892	691	19,583
Children & Youth MLR	29,500	36.121%	278,657		278,657	10,190	288,847
Aging MLR	16,600	20.326%	156,803		156,803	5,734	162,537
MH/IDD MLR	21,050	25.775%	198,838		198,838	7,271	206,109
Health Choices MLR	2,200	2.694%	20,781		20,781	760	21,541
Drug & Alcohol MLR	4,200	5.143%	39,673		39,673	1,451	41,124
Human Services FGDM	750	0.918%	7,084		7,084	259	7,343
Other	-	0.000%	-		-	-	-
Subtotal	81,670	100.000%	771,453	-	771,453	28,014	799,467
Second Allocation Total	81,100						
Total	81,670	100.000%	771,453	-	771,453	28,014	799,467

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Maintenance Department

**York County, Pennsylvania
County Annex Maintenance**

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

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

2014 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	314,741		314,741	314,741
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	4,931	-	4,931	
Employee Benefits	116,916	18	116,934	
Liability Insurance	691	-	691	
Property Insurance	-	-	-	
Retirement Administration	2,797	15	2,812	
County Maintenance	17,202	5,685	22,887	
Human Services Center	-	-	-	
County Annex		-	-	
Information Services		-	-	
Commissioners		476	476	
Purchasing		2,002	2,002	
Controller		2,924	2,924	
Treasurer		-	-	
Human Resources		3,540	3,540	
Payroll Office		920	920	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>142,537</u>	<u>15,580</u>	<u>158,117</u>	<u>158,117</u>
Departmental Cost Adjustments				
Security Expense	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>457,278</u></u>	<u><u>15,580</u></u>	<u><u>472,858</u></u>	<u><u>472,858</u></u>

2014 Actual

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	183,505		183,505
	-		
<u>Other Expenses and Cost</u>			
Fuel	22,890		22,890
Janitorial Supplies	7,122		7,122
Utilities	60,714		60,714
Uniforms	-		-
Professional Services	-		-
Tools and Equipment	536		536
Elevator Insp and Repairs	86		86
Office and Maintenance Supplies	5,131		5,131
Contract Services	14,109		14,109
Maintenance & Repairs	20,648		20,648
Departmental Expenditures	314,741	-	314,741
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Security Expense	-		
	-		
	-		
	-		
Functional Cost	314,741	-	314,741
Additions: 1st Central Service Centers	142,537	142,537	
REALLOCATE ADMIN		(142,537)	142,537
Allocable Costs	457,278	-	457,278
Unallocated	-		
1st Allocation	457,278	-	457,278
Additions: 2nd Central Service Centers	15,580	15,580	
REALLOCATE ADMIN		(15,580)	15,580
Allocable Costs	15,580	-	15,580
Unallocated	-		
2nd Allocation	15,580	-	15,580
Total Allocated	472,858	-	472,858

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

User Department	Total	County Annex
Archives	64,271	64,271
Weights & Measurers	3,206	3,206
Traffic Safety	50,449	50,449
Coroner	22,149	22,149
District Justices	60,715	60,715
Prison	4,010	4,010
Conservation	41,654	41,654
AG Land Pres	10,550	10,550
Coop Extension	101,996	101,996
E-911	-	-
Other	113,858	113,858
Subtotal	472,858	472,858
Total	472,858	472,858

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	4,808	13.592%	62,153		62,153	2,118	64,271
Weights & Measurers	240	0.678%	3,100		3,100	106	3,206
Traffic Safety	3,774	10.669%	48,787		48,787	1,662	50,449
Coroner	1,657	4.684%	21,419		21,419	730	22,149
District Justices	4,542	12.840%	58,714		58,714	2,001	60,715
Prison	300	0.848%	3,878		3,878	132	4,010
Conservation	3,116	8.809%	40,282		40,282	1,372	41,654
AG Land Pres	789	2.231%	10,202		10,202	348	10,550
Coop Extension	7,630	21.570%	98,635		98,635	3,361	101,996
E-911	-	0.000%	-		-	-	-
Other	8,517	24.078%	110,108		110,108	3,750	113,858
Subtotal	35,373	100.000%	457,278	-	457,278	15,580	472,858
Second Allocation Total	35,373						
Total	35,373	100.000%	457,278	-	457,278	15,580	472,858

(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

2014 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	1,754,110		1,754,110	1,754,110
Deductions			-	
Capital Outlay	(334,705)		(334,705)	
			-	
Total Deductions	(334,705)	-	(334,705)	(334,705)
Allocated Additions				
Building Use	107,402	-	107,402	
Equipment Use	138,921	-	138,921	
Employee Benefits	353,723	54	353,777	
Liability Insurance	2,618	-	2,618	
Property Insurance	1,888	3	1,891	
Retirement Administration	6,798	36	6,834	
	-	-	-	
Information Services		213,128	213,128	
Commissioners		608	608	
Solicitor		12,485	12,485	
Purchasing		2,270	2,270	
Controller		2,465	2,465	
Treasurer		242	242	
Human Resources		6,616	6,616	
Payroll Office		2,278	2,278	
Central Telephone		1,035	1,035	
		-	-	
Archives		66	66	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	681,432	247,752	929,184	929,184
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	2,100,837	247,752	2,348,589	2,348,589

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	809,151	175,766	37,633	570,184	25,568
<u>Other Expenses and Cost</u>					
Telephone	4,641	1,008	216	3,270	147
Training	3,590	780	167	2,530	113
Printing	45	10	2	32	1
Travel	955	207	44	673	30
Contract Services	588,323	127,797	27,362	414,573	18,590
Maintenance & Repairs		-	-	-	-
Postage		-	-	-	-
Advertising		-	-	-	-
Office Supplies	1,524	331	71	1,074	48
Computer Forms	(55)	(12)	(3)	(39)	(2)
Materials/Supply		-	-	-	-
Office Equipment	11,231	2,440	522	7,914	355
Pamphlet		-	-	-	-
Professional Services		-	-	-	-
Capital Outlay	334,705	334,705			
Departmental Expenditures	1,754,110	643,032	66,015	1,000,211	44,851
<u>Cost Adjustments</u>					
Deductions	(334,705)	(334,705)			
Departmental Cost Adjustments	-	-			
Functional Cost	1,419,405	308,327	66,015	1,000,211	44,851

**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	681,432	681,432			
REALLOCATE ADMIN		(989,759)	58,807	890,998	39,954
Allocable Costs Unallocated	2,100,837	-	124,822	1,891,209	84,805
1st Allocation	2,100,837	-	124,822	1,891,209	84,805
Additions: 2nd Central Service Centers	247,752	247,752			
REALLOCATE ADMIN		(247,752)	14,720	223,031	10,001
Allocable Costs Unallocated	247,752	-	14,720	223,031	10,001
2nd Allocation	247,752	-	14,720	223,031	10,001
Total Allocated	2,348,589	-	139,542	2,114,240	94,806

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	15,080	-	14,524	556
Human Services Center	133	-	-	133
County Annex	-	-	-	-
Information Services	213,128	-	199,598	13,530
Commissioners	16,067	-	15,534	533
Solicitor	3,736	-	3,686	50
Purchasing	6,078	-	5,850	228
Controller	18,208	-	17,014	1,194
Treasurer	46,107	12,419	32,570	1,118
Human Resources	35,009	-	34,069	940
Payroll Office	132,086	23,227	108,656	203
Archives	16,144	-	15,534	610
Human Services	36,849	24,362	11,979	508
Fleet Management	1,265	-	1,265	-
Voter Registration	17,811	-	17,100	711
Tax Assessment	83,099	16,779	64,516	1,804
Weights & Measurers	1,448	-	1,372	76
Recorder of Deeds	9,650	-	9,320	330
Traffic Safety	7,026	-	6,772	254
Veteran's Affairs	7,264	-	6,858	406
Register of Wills	22,752	-	21,685	1,067
Sheriff	95,312	-	90,765	4,547
Coroner	16,300	-	15,385	915
Prothonotary	115,251	-	112,964	2,287
Clerk Courts	146,258	29,915	114,056	2,287
Public Defender	1,626	-	-	1,626
District Attorney	116,146	3,105	108,036	5,005
Courts	216,454	-	208,807	7,647
District Justices	79,810	-	75,059	4,751

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

User Department	Total	Operations	Program/Tech	Help Desk
Divorce Masters	5,664	-	5,207	457
Juvenile Probation	99,931	6,173	91,751	2,007
Adult Probation	142,960	8,693	129,185	5,082
Youth Development Ctr	19,076	-	18,491	585
Prison	130,814	14,868	107,436	8,510
Public Safety	-	-	-	-
EMA	1,265	-	1,265	-
Parks	15,099	-	14,184	915
AG Land Pres	4,193	-	3,965	228
Pleasant Acres	106,591	-	98,716	7,875
Children & Youth	145,106	-	137,992	7,114
E-911	1,156	-	1,156	-
SC Training Ctr	-	-	-	-
Agency on Aging	11,079	-	11,079	-
MH/IDD	104,733	-	97,492	7,241
Health Choices	1,468	-	1,265	203
Domestic Relations	5,349	-	5,121	228
Drug & Alcohol	17,395	-	16,735	660
Human Services FGDM	254	-	-	254
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	-	-	-	-
Bridge to Health	-	-	-	-
Other	149	1	16	131
Subtotal	2,348,589	139,542	2,114,240	94,806
Total	2,348,589	139,542	2,114,240	94,806

YORK COUNTY, PENNSYLVANIA
Information Services
Detail Allocation of
Operations

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Commissioners	-	0.0000%	-	-	-	-	-
Treasurer	52.00	8.9000%	11,109	-	11,109	1,310	12,419
Human Resources	-	0.0000%	-	-	-	-	-
Payroll Office	97.25	16.6450%	20,777	-	20,777	2,450	23,227
Human Services	102.00	17.4580%	21,792	-	21,792	2,570	24,362
Voter Registration	-	0.0000%	-	-	-	-	-
Tax Assessment	70.25	12.0240%	15,009	-	15,009	1,770	16,779
Coroner	-	0.0000%	-	-	-	-	-
Clerk Courts	125.25	21.4380%	26,759	-	26,759	3,156	29,915
Public Defender	-	0.0000%	-	-	-	-	-
District Attorney	13.00	2.2250%	2,777	-	2,777	328	3,105
District Justices	-	0.0000%	-	-	-	-	-
Juvenile Probation	25.85	4.4240%	5,522	-	5,522	651	6,173
Adult Probation	36.40	6.2300%	7,776	-	7,776	917	8,693
Youth Development Ctr	-	0.0000%	-	-	-	-	-
Prison	62.25	10.6550%	13,300	-	13,300	1,568	14,868
Other	-	0.0000%	1	-	1	-	1
<hr/>							
Subtotal	584	99.999%	124,822	-	124,822	14,720	139,542
Second Allocation Total	584						
<hr/>							
Total	584	100.000%	124,822	-	124,822	14,720	139,542

(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	58.50	0.768%	14,524		14,524		14,524
Information Services	803.80	10.554%	199,598		199,598		199,598
Commissioners	55.20	0.725%	13,711		13,711	1,823	15,534
Solicitor	13.10	0.172%	3,253		3,253	433	3,686
Purchasing	20.80	0.273%	5,163		5,163	687	5,850
Controller	60.50	0.794%	15,016		15,016	1,998	17,014
Treasurer	115.80	1.520%	28,746		28,746	3,824	32,570
Human Resources	121.10	1.590%	30,070		30,070	3,999	34,069
Payroll Office	386.20	5.071%	95,903		95,903	12,753	108,656
Central Telephone	12.00	0.158%	2,988		2,988	396	3,384
Archives	55.20	0.725%	13,711		13,711	1,823	15,534
Human Services	42.60	0.559%	10,572		10,572	1,407	11,979
Fleet Management	4.50	0.059%	1,116		1,116	149	1,265
Voter Registration	60.80	0.798%	15,092		15,092	2,008	17,100
Tax Assessment	229.30	3.011%	56,944		56,944	7,572	64,516
Weights & Measurers	4.90	0.064%	1,210		1,210	162	1,372
Recorder of Deeds	33.10	0.435%	8,227		8,227	1,093	9,320
Traffic Safety	24.10	0.318%	5,976		5,976	796	6,772
Veteran's Affairs	24.40	0.320%	6,052		6,052	806	6,858
Register of Wills	77.10	1.012%	19,139		19,139	2,546	21,685
Sheriff	322.60	4.236%	80,112		80,112	10,653	90,765
Coroner	54.70	0.718%	13,579		13,579	1,806	15,385
Prothonotary	401.50	5.272%	99,705		99,705	13,259	112,964
Clerk Courts	405.40	5.323%	100,669		100,669	13,387	114,056
District Attorney	384.00	5.042%	95,355		95,355	12,681	108,036
Courts	742.20	9.745%	184,298		184,298	24,509	208,807
District Justices	266.80	3.503%	66,249		66,249	8,810	75,059
Divorce Masters	18.50	0.243%	4,596		4,596	611	5,207
Juvenile Probation	326.10	4.282%	80,982		80,982	10,769	91,751
Adult Probation	459.20	6.029%	114,021		114,021	15,164	129,185
Youth Development Ctr	65.70	0.863%	16,321		16,321	2,170	18,491
Prison	381.90	5.014%	94,825		94,825	12,611	107,436
EMA	4.50	0.059%	1,116		1,116	149	1,265
Parks	50.40	0.662%	12,520		12,520	1,664	14,184
Conservation	4.80	0.063%	1,191		1,191	159	1,350
AG Land Pres	14.10	0.185%	3,499		3,499	466	3,965
Coop Extension	4.50	0.059%	1,116		1,116	149	1,265
Pleasant Acres	350.90	4.607%	87,128		87,128	11,588	98,716
Children & Youth	490.50	6.440%	121,794		121,794	16,198	137,992
E-911	4.10	0.054%	1,021		1,021	135	1,156
Agency on Aging	39.40	0.517%	9,778		9,778	1,301	11,079
MH/IDD	346.50	4.550%	86,050		86,050	11,442	97,492

**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	4.50	0.059%	1,116		1,116	149	1,265
Domestic Relations	18.20	0.239%	4,520		4,520	601	5,121
Public Relations	192.70	2.530%	47,848		47,848	6,363	54,211
Drug & Alcohol	59.50	0.781%	14,770		14,770	1,965	16,735
Other		0.001%	19		19	(3)	16
Subtotal	7,616	100.000%	1,891,209	-	1,891,209	223,031	2,114,240
Second Allocation Total	6,754						
Total	7,616	100.000%	1,891,209	-	1,891,209	223,031	2,114,240

(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	25	0.656%	556		556		556
Human Services Center	6	0.157%	133		133		133
Information Services	608	15.954%	13,530		13,530		13,530
Commissioners	21	0.551%	467		467	66	533
Solicitor	2	0.052%	44		44	6	50
Purchasing	9	0.236%	200		200	28	228
Controller	47	1.233%	1,046		1,046	148	1,194
Treasurer	44	1.155%	979		979	139	1,118
Human Resources	37	0.971%	823		823	117	940
Payroll Office	8	0.210%	178		178	25	203
Archives	24	0.630%	534		534	76	610
Human Services	20	0.525%	445		445	63	508
Voter Registration	28	0.735%	623		623	88	711
Tax Assessment	71	1.863%	1,580		1,580	224	1,804
Weights & Measurers	3	0.079%	67		67	9	76
Recorder of Deeds	13	0.341%	289		289	41	330
Traffic Safety	10	0.262%	222		222	32	254
Veteran's Affairs	16	0.420%	356		356	50	406
Register of Wills	42	1.102%	935		935	132	1,067
Sheriff	179	4.697%	3,983		3,983	564	4,547
Coroner	36	0.945%	801		801	114	915
Prothonotary	90	2.362%	2,003		2,003	284	2,287
Clerk Courts	90	2.362%	2,003		2,003	284	2,287
Public Defender	64	1.679%	1,424		1,424	202	1,626
District Attorney	197	5.169%	4,384		4,384	621	5,005
Courts	301	7.898%	6,698		6,698	949	7,647
District Justices	187	4.907%	4,161		4,161	590	4,751
Divorce Masters	18	0.472%	400		400	57	457
Juvenile Probation	79	2.073%	1,758		1,758	249	2,007
Adult Probation	200	5.248%	4,451		4,451	631	5,082
Youth Development Ctr	23	0.604%	512		512	73	585
Prison	335	8.790%	7,454		7,454	1,056	8,510
Parks	36	0.945%	801		801	114	915
AG Land Pres	9	0.236%	200		200	28	228
Pleasant Acres	310	8.134%	6,898		6,898	977	7,875
Children & Youth	280	7.347%	6,231		6,231	883	7,114
MH/IDD	285	7.478%	6,342		6,342	899	7,241
Health Choices	8	0.210%	178		178	25	203

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	9	0.236%	200		200	28	228
Drug & Alcohol	26	0.682%	578		578	82	660
Human Services FGDM	10	0.262%	222		222	32	254
Other	5	0.131%	116		116	15	131
Subtotal	3,811	99.997%	84,805	-	84,805	10,001	94,806
Second Allocation Total	3,172						
Total	3,811	100.000%	84,805	-	84,805	10,001	94,806

(A) Alloc basis

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

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

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

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

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

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

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

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

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	424,423		424,423	424,423
Deductions			-	
Capital Outlay	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	50,445	-	50,445	
Equipment Use	3,379	-	3,379	
Employee Benefits	264,626	42	264,668	
Liability Insurance	1,196	-	1,196	
Property Insurance	899	2	901	
Retirement Administration	2,001	10	2,011	
	-	-	-	
	-	-	-	
Information Services	14,178	1,889	16,067	
Commissioners		3,029	3,029	
Solicitor		64,299	64,299	
Purchasing		1,356	1,356	
Controller		20,110	20,110	
Treasurer		22,683	22,683	
Human Resources		1,944	1,944	
Payroll Office		701	701	
Central Telephone		372	372	
		-	-	
Archives		3,105	3,105	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>371,354</u>	<u>122,754</u>	<u>494,108</u>	<u>494,108</u>
Departmental Cost Adjustments	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>795,777</u></u>	<u><u>122,754</u></u>	<u><u>918,531</u></u>	<u><u>918,531</u></u>

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

	Total	General and Administration	Budget	Co-Wide Admin	Solicitor	General Government
<u>Wages and Benefits</u>						
Salaries & Wages	392,127	17,346	52,795	25,225		296,761
<u>Other Expenses and Cost</u>						
Advertising	2,980					2,980
Postage	20	1	3	1	-	15
Telephone	2,178	96	293	140	-	1,648
Assoc Dues	17,417	770	2,345	1,120	-	13,181
Printing	308	14	41	20	-	233
Travel	2,481	110	334	160	-	1,878
Contracted Services	3,628	160	488	233	-	2,746
Parking		-	-	-	-	-
Office Equipment		-	-	-	-	-
Subscriptions	420	19	57	27	-	318
Equipment Rental	475	21	64	31	-	359
Office Supplies	2,125	94	286	137	-	1,608
Maintenance & Repairs	165	7	22	11	-	125
Premium & Deputation Bond	-	-	-	-	-	-
JAG Expenses	-					
Offcl Function	99					99
Capital Outlay	-					
Departmental Expenditures	424,423	18,638	56,729	27,104	-	321,951
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments						
	-					
	-					
Functional Cost	424,423	18,638	56,729	27,104	-	321,951

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

	Total	General and Administration	Budget	Co-Wide Admin	Solicitor	General Government
Additions: 1st Central Service Centers	371,354	371,354				
REALLOCATE ADMIN		(389,992)	54,520	26,050	-	309,422
Allocable Costs	795,777	-	111,249	53,154	-	631,373
Unallocated	(631,373)					(631,373)
1st Allocation	164,404	-	111,249	53,154	-	-
Additions: 2nd Central Service Centers	122,754	122,754				
REALLOCATE ADMIN		(122,754)	17,292	8,262	-	97,200
Allocable Costs	122,754	-	17,292	8,262	-	97,200
Unallocated	(97,200)					(97,200)
2nd Allocation	25,554	-	17,292	8,262	-	-
Total Allocated	189,958	-	128,541	61,416	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Employee Benefits	601	601	-	-
Liability Insurance	3	3	-	-
Property Insurance	3	3	-	-
Retirement Administration	93	72	21	-
County Maintenance	2,113	1,524	589	-
Human Services Center	715	526	189	-
County Annex	476	329	147	-
Information Services	608	251	357	-
Commissioners	3,029	2,924	105	-
Solicitor	273	176	97	-
Purchasing	373	300	73	-
Controller	400	132	268	-
Treasurer	1,449	1,278	171	-
Human Resources	772	504	268	-
Payroll Office	121	48	73	-
Central Telephone	140	91	49	-
Archives	1,021	850	171	-
Human Services	810	469	341	-
Fleet Management	1,743	1,646	97	-
Voter Registration	7,385	7,239	146	-
Tax Assessment	947	362	585	-
Weights & Measurers	31	7	24	-
Tax Collectors	709	26	683	-
Tax Claims	4,395	4,395	-	-
Recorder of Deeds	583	339	244	-
Traffic Safety	1,038	965	73	-
Traffic Safety MLR	-	-	-	-
Veteran's Affairs	1,644	1,522	122	-
Register of Wills	504	285	219	-
Sheriff	4,000	1,464	2,536	-
Coroner	1,597	1,500	97	-
Prothonotary	1,090	480	610	-
Clerk Courts	1,604	629	975	-
Public Defender	1,502	600	902	-
District Attorney	6,309	4,089	2,220	-
Courts	12,888	10,962	1,926	-
District Justices	9,893	7,722	2,171	-

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

<u>User Department</u>	<u>Total</u>	<u>Budget</u>	<u>Co-Wide Admin</u>	<u>Solicitor</u>
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	132	132	-	-
Bridge to Health	-	-	-	-
Other	1,894	1,886	7	-
Subtotal	189,958	128,541	61,416	-
Total	189,958	128,541	61,416	-

YORK COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Budget

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	422	0.540%	601		601		601
Liability Insurance	2	0.003%	3		3		3
Property Insurance	2	0.003%	3		3		3
Retirement Administration	51	0.065%	72		72		72
County Maintenance	1,071	1.370%	1,524		1,524		1,524
Human Services Center	370	0.473%	526		526		526
County Annex	231	0.296%	329		329		329
Information Services	177	0.226%	251		251		251
Commissioners	2,054	2.628%	2,924		2,924		2,924
Solicitor	106	0.136%	151		151	25	176
Purchasing	181	0.232%	258		258	42	300
Controller	80	0.102%	113		113	19	132
Treasurer	771	0.986%	1,097		1,097	181	1,278
Human Resources	304	0.389%	433		433	71	504
Payroll Office	29	0.037%	41		41	7	48
Central Telephone	55	0.070%	78		78	13	91
Archives	513	0.656%	730		730	120	850
Human Services	283	0.362%	403		403	66	469
Fleet Management	993	1.270%	1,413		1,413	233	1,646
Voter Registration	4,367	5.587%	6,215		6,215	1,024	7,239
Tax Assessment	219	0.280%	311		311	51	362
Weights & Measurers	4	0.005%	6		6	1	7
Tax Collectors	16	0.020%	22		22	4	26
Tax Claims	2,651	3.392%	3,774		3,774	621	4,395
Recorder of Deeds	205	0.262%	291		291	48	339
Traffic Safety	582	0.745%	829		829	136	965
Veteran's Affairs	918	1.175%	1,307		1,307	215	1,522
Register of Wills	172	0.220%	245		245	40	285
Sheriff	883	1.130%	1,257		1,257	207	1,464
Coroner	905	1.158%	1,288		1,288	212	1,500
Prothonotary	289	0.370%	412		412	68	480
Clerk Courts	379	0.485%	540		540	89	629
Public Defender	362	0.463%	515		515	85	600
District Attorney	2,467	3.156%	3,511		3,511	578	4,089
Courts	6,612	8.460%	9,412		9,412	1,550	10,962
District Justices	4,658	5.960%	6,630		6,630	1,092	7,722
Constables	1,812	2.318%	2,579		2,579	425	3,004
Divorce Masters	41	0.052%	58		58	10	68
Controlled Subst	626	0.801%	891		891	147	1,038
Juvenile Probation	460	0.589%	655		655	108	763
Adult Probation	953	1.219%	1,356		1,356	223	1,579
Youth Development Ctr	424	0.542%	603		603	99	702

YORK COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Budget

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Maint Adults	44	0.056%	62		62	10	72
Prison	3,930	5.028%	5,594		5,594	921	6,515
Public Safety	18	0.023%	26		26	4	30
EMA	101	0.129%	144		144	24	168
Radiation Act	53	0.068%	76		76	12	88
HazMat	162	0.207%	230		230	38	268
Parks	1,985	2.540%	2,826		2,826	465	3,291
Conservation	47	0.060%	67		67	11	78
AG Land Pres	38	0.049%	55		55	9	64
Planning	13	0.017%	19		19	3	22
Coop Extension	387	0.495%	551		551	91	642
Pleasant Acres	5,619	7.189%	7,998		7,998	1,317	9,315
Children & Youth	10,748	13.751%	15,298		15,298	2,519	17,817
E-911	2,249	2.877%	3,201		3,201	527	3,728
Liquid Fuels	231	0.296%	329		329	54	383
Agency on Aging	5,007	6.406%	7,127		7,127	1,174	8,301
MH/IDD	4,546	5.816%	6,470		6,470	1,065	7,535
Health Choices	367	0.470%	523		523	86	609
Domestic Relations	830	1.062%	1,181		1,181	195	1,376
Weatherization Liheap	489	0.626%	696		696	115	811
CDBG	674	0.862%	959		959	158	1,117
Public Relations	21	0.027%	30		30	5	35
Retirement Fund	280	0.358%	398		398	66	464
Drug & Alcohol	1,172	1.500%	1,669		1,669	275	1,944
		0.000%	-		-	-	-
Human Services FGDM	231	0.296%	329		329	54	383
Weatherization DOE	80	0.102%	113		113	19	132
Bridge to Health		0.000%	-		-	-	-
Other	1,137	1.455%	1,621		1,621	265	1,886
Subtotal	78,159	100.000%	111,249	-	111,249	17,292	128,541
Second Allocation Total	73,779						
Total	78,159	100.000%	111,249	-	111,249	17,292	128,541

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

Source: Expense & Revenue Audit Trail

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.040%	21		21		21
County Maintenance	28.00	1.108%	589		589		589
Human Services Center	9.00	0.356%	189		189		189
County Annex	7.00	0.277%	147		147		147
Information Services	17.00	0.672%	357		357		357
Commissioners	5.00	0.198%	105		105		105
Solicitor	4.00	0.158%	84		84	13	97
Purchasing	3.00	0.119%	63		63	10	73
Controller	11.00	0.435%	231		231	37	268
Treasurer	7.00	0.277%	147		147	24	171
Human Resources	11.00	0.435%	231		231	37	268
Payroll Office	3.00	0.119%	63		63	10	73
Central Telephone	2.00	0.079%	42		42	7	49
Archives	7.00	0.277%	147		147	24	171
Human Services	14.00	0.554%	294		294	47	341
Fleet Management	4.00	0.158%	84		84	13	97
Voter Registration	6.00	0.237%	126		126	20	146
Tax Assessment	24.00	0.949%	504		504	81	585
Weights & Measurers	1.00	0.040%	21		21	3	24
Tax Collectors	28.00	1.108%	589		589	94	683
Recorder of Deeds	10.00	0.396%	210		210	34	244
Traffic Safety	3.00	0.119%	63		63	10	73
Veteran's Affairs	5.00	0.198%	105		105	17	122
Register of Wills	9.00	0.356%	189		189	30	219
Sheriff	104.00	4.114%	2,187		2,187	349	2,536
Coroner	4.00	0.158%	84		84	13	97
Prothonotary	25.00	0.989%	526		526	84	610
Clerk Courts	40.00	1.582%	841		841	134	975
Public Defender	37.00	1.464%	778		778	124	902
District Attorney	91.00	3.600%	1,914		1,914	306	2,220
Courts	79.00	3.125%	1,661		1,661	265	1,926
District Justices	89.00	3.521%	1,872		1,872	299	2,171
Divorce Masters	4.00	0.158%	84		84	13	97
Juvenile Probation	57.00	2.255%	1,199		1,199	191	1,390
Adult Probation	106.00	4.193%	2,229		2,229	356	2,585
Youth Development Ctr	39.00	1.543%	820		820	131	951
Prison	499.00	19.739%	10,492		10,492	1,675	12,167
Public Safety	1.00	0.040%	21		21	3	24
EMA	6.00	0.237%	126		126	20	146

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Parks	34.00	1.345%	715		715	114	829
Conservation	15.00	0.593%	315		315	50	365
AG Land Pres	3.00	0.119%	63		63	10	73
Coop Extension	9.00	0.356%	189		189	30	219
Pleasant Acres	507.00	20.055%	10,660		10,660	1,702	12,362
Children & Youth	139.00	5.498%	2,922		2,922	467	3,389
E-911	123.00	4.866%	2,586		2,586	413	2,999
E-911 Maintenance	4.00	0.158%	84		84	13	97
Agency on Aging	73.00	2.888%	1,535		1,535	245	1,780
MH/IDD	137.00	5.419%	2,880		2,880	460	3,340
Health Choices	4.00	0.158%	84		84	13	97
Domestic Relations	67.00	2.650%	1,409		1,409	225	1,634
Public Relations	1.00	0.040%	21		21	3	24
Drug & Alcohol	12.00	0.475%	252		252	40	292
Bridge to Health		0.000%	-		-	-	-
Other		0.000%	4		4	3	7
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Subtotal	2,528	100.000%	53,154	-	53,154	8,262	61,416
Second Allocation Total	2,461						
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Total	2,528	100.000%	53,154	-	53,154	8,262	61,416

(A) Alloc basis: Employees By Department

Source: Payroll

**York County, Pennsylvania
Solicitor**

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

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

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

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

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	341,041		341,041	341,041
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	8,988	-	8,988	
Equipment Use	27	-	27	
Employee Benefits	110,980	17	110,997	
Liability Insurance	851	-	851	
Property Insurance	160	-	160	
Retirement Administration	1,602	8	1,610	
Information Services	3,297	439	3,736	
Commissioners	235	38	273	
Solicitor		(253)	(253)	
Purchasing		147	147	
Controller		1,333	1,333	
Treasurer		139	139	
Human Resources		1,558	1,558	
Payroll Office		525	525	
Central Telephone		80	80	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>132,310</u>	<u>4,603</u>	<u>136,913</u>	<u>136,913</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>473,351</u></u>	<u><u>4,603</u></u>	<u><u>477,954</u></u>	<u><u>477,954</u></u>

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

	Total	General & Administration	Legal Counsel	Other Legal Counsel	
<u>Wages and Benefits</u>					
Salary & Wages	276,034		276,034		
<u>Other Expenses and Cost</u>					
Postage	210		210		
Telephone	378		378		
Training	864		864		
Assoc Dues	772		772		
Travel	-				
Prothonotary Fees	1,056		1,056		
Contracted Services	1,299		1,299		
Professional Services	58,692		-	58,692	
Advertising	314		314		
Subscriptions/Publication	232		232		
Office Supplies	667		667		
Travel	523		523		
Capital Outlay	-		-		
Departmental Expenditures	341,041	-	282,349	58,692	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					
	-				
Functional Cost	341,041	-	282,349	58,692	-
Additions: 1st Central Service Centers	132,310	132,310			
REALLOCATE ADMIN		(132,310)	132,310	-	-
Allocable Costs	473,351	-	414,659	58,692	-
Unallocated	-				-
1st Allocation	473,351	-	414,659	58,692	-

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

	Total	General & Administration	Legal Counsel	Other Legal Counsel	
Additions: 2nd Central Service Centers	4,603	4,603			
REALLOCATE ADMIN		(4,603)	4,603	-	-
Allocable Costs	4,603	-	4,603	-	-
Unallocated	-				-
2nd Allocation	4,603	-	4,603	-	-
Total Allocated	477,954	-	419,262	58,692	-

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

User Department	Total	Legal Counsel	Other Legal Counsel
County Maintenance	12,485	12,485	-
Information Services	12,485	12,485	-
Commissioners	64,299	62,419	1,880
Purchasing	8,439	8,439	-
Controller	12,636	12,661	(25)
Treasurer	8,410	8,439	(29)
Human Resources	21,081	21,101	(20)
Archives	210	210	-
Risk Management	-	-	-
Human Services	8,375	8,439	(64)
Voter Registration	21,101	21,101	-
Tax Assessment	4,222	4,222	-
Sheriff	16,850	16,878	(28)
Coroner	4,222	4,222	-
Prothonotary	4,222	4,222	-
Public Defender	8,439	8,439	-
District Attorney	27,194	21,101	6,093
Courts	8,439	8,439	-
Juvenile Probation	4,222	4,222	-
Adult Probation	8,439	8,439	-
Youth Development Ctr	8,439	8,439	-
Prison	85,282	42,196	43,086
EMA	4,193	4,222	(29)
Parks	15,550	12,661	2,889
AG Land Pres	210	210	-
Planning	-	-	-
Pleasant Acres	22,974	21,101	1,873
Children & Youth	14,768	14,768	-
Agency on Aging	210	210	-
MH/IDD	8,439	8,439	-
Domestic Relations	4,222	4,222	-
Other	4,182	4,182	-
<hr/>			
Subtotal	477,954	419,262	58,692
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Total	477,954	419,262	58,692

YORK COUNTY, PENNSYLVANIA
Solicitor
Detail Allocation of
Legal Counsel

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	3.00	3.011%	12,485		12,485		12,485
Information Services	3.00	3.011%	12,485		12,485		12,485
Commissioners	15.00	15.053%	62,419		62,419		62,419
Purchasing	2.00	2.007%	8,322		8,322	117	8,439
Controller	3.00	3.011%	12,485		12,485	176	12,661
Treasurer	2.00	2.007%	8,322		8,322	117	8,439
Human Resources	5.00	5.018%	20,808		20,808	293	21,101
Archives	0.05	0.050%	207		207	3	210
Human Services	2.00	2.007%	8,322		8,322	117	8,439
Voter Registration	5.00	5.018%	20,808		20,808	293	21,101
Tax Assessment	1.00	1.004%	4,163		4,163	59	4,222
Weights & Measurers	1.00	1.004%	4,163		4,163	59	4,222
Tax Claims	2.00	2.007%	8,322		8,322	117	8,439
Recorder of Deeds	1.00	1.004%	4,163		4,163	59	4,222
Veteran's Affairs	1.00	1.004%	4,163		4,163	59	4,222
Register of Wills	1.00	1.004%	4,163		4,163	59	4,222
Sheriff	4.00	4.014%	16,644		16,644	234	16,878
Coroner	1.00	1.004%	4,163		4,163	59	4,222
Prothonotary	1.00	1.004%	4,163		4,163	59	4,222
Clerk Courts	1.00	1.004%	4,163		4,163	59	4,222
Public Defender	2.00	2.007%	8,322		8,322	117	8,439
District Attorney	5.00	5.018%	20,808		20,808	293	21,101
Courts	2.00	2.007%	8,322		8,322	117	8,439
Juvenile Probation	1.00	1.004%	4,163		4,163	59	4,222
Adult Probation	2.00	2.007%	8,322		8,322	117	8,439
Youth Development Ctr	2.00	2.007%	8,322		8,322	117	8,439
Prison	10.00	10.035%	41,611		41,611	585	42,196
EMA	1.00	1.004%	4,163		4,163	59	4,222
Parks	3.00	3.011%	12,485		12,485	176	12,661
AG Land Pres	0.05	0.050%	207		207	3	210
Pleasant Acres	5.00	5.018%	20,808		20,808	293	21,101
Children & Youth	3.50	3.512%	14,563		14,563	205	14,768
E-911	4.00	4.014%	16,644		16,644	234	16,878
Agency on Aging	0.05	0.050%	207		207	3	210
MH/IDD	2.00	2.007%	8,322		8,322	117	8,439
Domestic Relations	1.00	1.004%	4,163		4,163	59	4,222
Weatherization Liheap	0.50	0.502%	2,082		2,082	29	2,111
CDBG	0.50	0.502%	2,082		2,082	29	2,111
Other	1.00	1.004%	4,130		4,130	52	4,182
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Subtotal	100	100.000%	414,659	-	414,659	4,603	419,262
Second Allocation Total	79						
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Total	100	100.000%	414,659	-	414,659	4,603	419,262

(A) Alloc basis: Actual Time Spent By Department

Source: Solicitor

YORK COUNTY, PENNSYLVANIA
Solicitor
Detail Allocation of
Other Legal Counsel

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	3,319	5.655%	3,319		3,319		3,319
Commissioners	1,880	3.203%	1,880		1,880		1,880
Solicitor	(253)	-0.431%	(253)		(253)		(253)
Controller	(25)	-0.043%	(25)		(25)	-	(25)
Treasurer	(29)	-0.049%	(29)		(29)	-	(29)
Human Resources	(20)	-0.034%	(20)		(20)	-	(20)
Human Services	(64)	-0.109%	(64)		(64)	-	(64)
Sheriff	(28)	-0.048%	(28)		(28)	-	(28)
District Attorney	6,093	10.381%	6,093		6,093	-	6,093
Prison	43,086	73.410%	43,086		43,086	-	43,086
EMA	(29)	-0.049%	(29)		(29)	-	(29)
Parks	2,889	4.922%	2,889		2,889	-	2,889
Pleasant Acres	1,873	3.191%	1,873		1,873	-	1,873
Other	-	0.000%	-		-	-	-
<hr/>							
Subtotal	58,692	100.000%	58,692	-	58,692	-	58,692
Second Allocation Total	53,746						
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Total	58,692	100.000%	58,692	-	58,692	-	58,692

(A) Alloc basis: Analysis of Invoices Paid

Source: Solicitor

**York County, Pennsylvania
Central Purchasing**

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

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

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

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	138,896		138,896	138,896
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	27,618	-	27,618	
Equipment Use	233	-	233	
Employee Benefits	43,802	5	43,807	
Liability Insurance	407	-	407	
Property Insurance	492	1	493	
Retirement Administration	1,204	6	1,210	
County Maintenance	18,960	1,758	20,718	
Information Services	5,363	715	6,078	
Commissioners	321	52	373	
Solicitor	8,322	117	8,439	
Purchasing		4,109	4,109	
Controller		2,234	2,234	
Treasurer		-	-	
Human Resources		1,166	1,166	
Payroll Office		395	395	
Central Telephone		106	106	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>106,722</u>	<u>10,664</u>	<u>117,386</u>	<u>117,386</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>245,618</u></u>	<u><u>10,664</u></u>	<u><u>256,282</u></u>	<u><u>256,282</u></u>

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

	Total	General & Administration	Purchasing	
<u>Wages and Benefits</u>				
Salary & Wages	103,852		103,852	
	-			
<u>Other Expenses and Cost</u>				
Advertising	-			
Telephone	546		546	
Assoc Dues	195		195	
Printing	1,017		1,017	
Maintenance and Repairs	-			
Contracted Services	5,301		5,301	
Equipment Rental	672		672	
Travel	-			
Training	-			
Office Equipment	2,226		2,226	
Office Supplies	25,087		25,087	
Departmental Expenditures	138,896	-	138,896	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
Functional Cost	138,896	-	138,896	-

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

	Total	General & Administration	Purchasing	
Additions: 1st Central Service Centers	106,722	106,722		
REALLOCATE ADMIN		(106,722)	106,722	-
Allocable Costs Unallocated	245,618 -	-	245,618	-
1st Allocation	245,618	-	245,618	-
Additions: 2nd Central Service Centers	10,664	10,664		
REALLOCATE ADMIN		(10,664)	10,664	-
Allocable Costs Unallocated	10,664 -	-	10,664	-
2nd Allocation	10,664	-	10,664	-
Total Allocated	256,282	-	256,282	-

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

User Department	Total	
County Maintenance	10,124	10,124
Human Services Center	3,532	3,532
County Annex	2,002	2,002
Information Services	2,270	2,270
Commissioners	1,356	1,356
Solicitor	147	147
Purchasing	4,109	4,109
Controller	1,604	1,604
Treasurer	1,153	1,153
Human Resources	3,560	3,560
Payroll Office	352	352
Central Telephone	224	224
Archives	1,266	1,266
Human Services	2,829	2,829
Fleet Management	971	971
Voter Registration	3,320	3,320
Tax Assessment	2,054	2,054
Weights & Measurers	57	57
Tax Collectors	352	352
Tax Claims	463	463
Recorder of Deeds	1,591	1,591
Traffic Safety	1,478	1,478
Veteran's Affairs	1,055	1,055
Register of Wills	1,575	1,575
Sheriff	6,641	6,641
Coroner	774	774
Prothonotary	3,827	3,827
Clerk Courts	4,868	4,868
Public Defender	3,884	3,884
District Attorney	9,723	9,723
Courts	15,339	15,339
District Justices	37,938	37,938
Constables	28	28
Divorce Masters	620	620
Juvenile Probation	5,517	5,517
Adult Probation	4,826	4,826
Youth Development Ctr	4,490	4,490
Maint Adults	-	-
Prison	25,850	25,850

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

User Department	Total	
Public Safety	85	85
EMA	857	857
Radiation Act	718	718
HazMat	2,659	2,659
Parks	7,895	7,895
Conservation	198	198
Coop Extension	1,365	1,365
Pleasant Acres	1,225	1,225
Children & Youth	13,635	13,635
E-911	8,415	8,415
E-911 Maintenance	2,265	2,265
Liquid Fuels	463	463
Agency on Aging	19,883	19,883
MH/IDD	9,668	9,668
Health Choices	1,563	1,563
Domestic Relations	2,252	2,252
Public Relations	41	41
Retirement Fund	-	-
Drug & Alcohol	661	661
Human Services FGDM	2,590	2,590
Other	6,729	6,729
Subtotal	256,282	256,282
Total	256,282	256,282

YORK COUNTY, PENNSYLVANIA

Purchasing
Detail Allocation of
Purchasing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	8	0.044%	108		108		108
County Maintenance	754	4.122%	10,124		10,124		10,124
Human Services Center	263	1.438%	3,532		3,532		3,532
County Annex	149	0.815%	2,002		2,002		2,002
Information Services	169	0.924%	2,270		2,270		2,270
Commissioners	101	0.552%	1,356		1,356		1,356
Solicitor	11	0.060%	147		147		147
Purchasing	306	1.673%	4,109		4,109		4,109
Controller	114	0.623%	1,530		1,530	74	1,604
Treasurer	82	0.448%	1,100		1,100	53	1,153
Human Resources	253	1.383%	3,397		3,397	163	3,560
Payroll Office	25	0.137%	336		336	16	352
Central Telephone	16	0.087%	214		214	10	224
Archives	90	0.492%	1,208		1,208	58	1,266
Human Services	201	1.099%	2,699		2,699	130	2,829
Fleet Management	69	0.377%	926		926	45	971
Voter Registration	236	1.290%	3,168		3,168	152	3,320
Tax Assessment	146	0.798%	1,960		1,960	94	2,054
Weights & Measurers	4	0.022%	54		54	3	57
Tax Collectors	25	0.137%	336		336	16	352
Tax Claims	33	0.180%	442		442	21	463
Recorder of Deeds	113	0.618%	1,518		1,518	73	1,591
Traffic Safety	105	0.574%	1,410		1,410	68	1,478
Veteran's Affairs	75	0.410%	1,007		1,007	48	1,055
Register of Wills	112	0.612%	1,503		1,503	72	1,575
Sheriff	472	2.580%	6,337		6,337	304	6,641
Coroner	55	0.301%	739		739	35	774
Prothonotary	272	1.487%	3,652		3,652	175	3,827
Clerk Courts	346	1.891%	4,645		4,645	223	4,868
Public Defender	276	1.509%	3,706		3,706	178	3,884
District Attorney	691	3.777%	9,277		9,277	446	9,723
Courts	1,090	5.959%	14,636		14,636	703	15,339
District Justices	2,696	14.738%	36,199		36,199	1,739	37,938
Constables	2	0.011%	27		27	1	28
Divorce Masters	44	0.241%	592		592	28	620
Controlled Subst	88	0.481%	1,181		1,181	57	1,238
Juvenile Probation	392	2.143%	5,264		5,264	253	5,517
Adult Probation	343	1.875%	4,605		4,605	221	4,826
Youth Development Ctr	319	1.744%	4,284		4,284	206	4,490

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Prison	1,837	10.042%	24,665		24,665	1,185	25,850
Public Safety	6	0.033%	81		81	4	85
EMA	61	0.333%	818		818	39	857
Radiation Act	51	0.279%	685		685	33	718
HazMat	189	1.033%	2,537		2,537	122	2,659
Parks	561	3.067%	7,533		7,533	362	7,895
Conservation	14	0.077%	189		189	9	198
Coop Extension	97	0.530%	1,302		1,302	63	1,365
Pleasant Acres	87	0.476%	1,169		1,169	56	1,225
Children & Youth	969	5.297%	13,010		13,010	625	13,635
E-911	598	3.269%	8,029		8,029	386	8,415
E-911 Maintenance	161	0.880%	2,161		2,161	104	2,265
Liquid Fuels	33	0.180%	442		442	21	463
Agency on Aging	1,413	7.724%	18,972		18,972	911	19,883
MH/IDD	687	3.756%	9,225		9,225	443	9,668
Health Choices	111	0.607%	1,491		1,491	72	1,563
Domestic Relations	160	0.875%	2,149		2,149	103	2,252
Public Relations	3	0.016%	39		39	2	41
Drug & Alcohol	47	0.257%	631		631	30	661
Human Services FGDM	184	1.006%	2,471		2,471	119	2,590
Other	478	2.613%	6,419		6,419	310	6,729
Subtotal	18,293	100.000%	245,618	-	245,618	10,664	256,282
Second Allocation Total	16,532						
Total	18,293	100.000%	245,618	-	245,618	10,664	256,282

(A) Alloc basis: Total Purchase Transactions (PO) By Department

Source: Expense Audit Trail

**York County, Pennsylvania
Controller**

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

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

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

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

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

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

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

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

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	836,754		836,754	836,754
Deductions			-	
Capital Outlay	-		-	
	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	54,028	-	54,028	
Equipment Use	15,128	-	15,128	
Employee Benefits	258,618	39	258,657	
Liability Insurance	1,713	-	1,713	
Property Insurance	962	2	964	
Retirement Administration	4,399	23	4,422	
Information Services	16,062	2,146	18,208	
Commissioners	344	56	400	
Solicitor	12,460	176	12,636	
Purchasing	1,530	74	1,604	
Controller		1,213	1,213	
Treasurer		-	-	
Human Resources		4,280	4,280	
Payroll Office		1,444	1,444	
Central Telephone		372	372	
		-	-	
Archives		8,591	8,591	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>402,334</u>	<u>21,856</u>	<u>424,190</u>	<u>424,190</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,239,088</u></u>	<u><u>21,856</u></u>	<u><u>1,260,944</u></u>	<u><u>1,260,944</u></u>

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

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process	General Government
Wages and Benefits								
Salary & Wages	521,967	34,755	313,147	42,953	28,660		14,180	88,272
Other Expenses and Cost								
Advertising	173	12	104	14	9		5	29
Postage	23	2	14	2	1		1	4
Telephone	1,938	129	1,163	159	106		53	328
Training	1,585	106	951	130	87		43	268
Assoc Dues	3,165	211	1,899	260	174		86	535
Printing	1,650	110	990	136	91		45	279
Travel	3,703	247	2,222	305	203		101	626
Contracted Services	22,775		22,775					
Professional Services	268,123					182,673		85,450
Maintenance & Repairs		-	-	-	-		-	-
Office Equipment	6,857	457	4,114	564	377		186	1,160
Subscriptions - Pamphlet	745	50	447	61	41		20	126
Office Supplies	3,273	218	1,964	269	180		89	554
Premium & Deputation Bond		-	-	-	-		-	-
Equipment Rental	777	52	466	64	43		21	131
Capital Outlay								
Departmental Expenditures	836,754	36,346	350,254	44,919	29,972	182,673	14,829	177,762
Cost Adjustments								
Deductions	-	-						
Departmental Cost Adjustments								
	-							
Functional Cost	836,754	36,346	350,254	44,919	29,972	182,673	14,829	177,762
Additions: 1st Central Service Centers	402,334	402,334						
REALLOCATE ADMIN		(438,680)	191,963	24,619	16,427	100,118	8,127	97,426
Allocable Costs	1,239,088	-	542,217	69,538	46,399	282,791	22,956	275,188
Unallocated	(275,188)							(275,188)
1st Allocation	963,900	-	542,217	69,538	46,399	282,791	22,956	-
Additions: 2nd Central Service Centers	21,856	21,856						

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

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process	General Government
REALLOCATE ADMIN		(21,856)	9,564	1,227	818	4,988	405	4,854
Allocable Costs	21,856	-	9,564	1,227	818	4,988	405	4,854
Unallocated	(4,854)							(4,854)
2nd Allocation	17,002	-	9,564	1,227	818	4,988	405	-
Total Allocated	980,902	-	551,781	70,765	47,217	287,779	23,361	-

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
Building Use	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-
Employee Benefits	5,038	3,438	-	-	1,527	73
Liability Insurance	24	16	-	-	8	-
Property Insurance	24	16	-	-	8	-
Retirement Administration	634	418	-	19	184	13
County Maintenance	13,390	8,545	127	535	3,874	309
Human Services Center	4,630	3,015	-	172	1,338	105
County Annex	2,924	1,881	-	134	837	72
Information Services	2,465	1,269	127	325	639	105
Commissioners	20,110	699	11,844	96	7,432	39
Solicitor	1,333	765	72	77	385	34
Purchasing	2,234	1,475	-	58	656	45
Controller	1,213	651	-	210	288	64
Treasurer	7,801	574	4,224	117	2,840	46
Human Resources	3,960	2,519	-	214	1,121	106
Payroll Office	428	243	-	59	107	19
Central Telephone	679	458	-	-	202	19
Archives	5,587	1,336	2,163	136	1,890	62
Risk Management	-	-	-	-	-	-
Human Services	3,624	1,954	289	233	1,043	105
Fleet Management	12,162	8,233	-	78	3,658	193
Voter Registration	53,211	36,179	18	117	16,097	800
Tax Assessment	2,988	994	609	447	807	131
Weights & Measurers	72	34	-	19	14	5
Tax Collectors	321	132	-	-	58	131
Tax Claims	29,007	10,498	8,513	-	9,772	224
Recorder of Deeds	2,544	1,104	442	175	755	68
Traffic Safety	7,103	4,660	123	59	2,147	114
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	11,277	7,609	-	98	3,385	185
Register of Wills	2,184	1,055	277	156	634	62
Sheriff	12,833	5,886	1,063	2,023	3,256	605
Coroner	10,704	6,101	1,039	78	3,336	150
Prothonotary	3,745	1,226	866	447	1,066	140
Clerk Courts	5,035	1,242	1,407	778	1,398	210
Public Defender	5,292	3,004	-	720	1,334	234
District Attorney	32,120	20,271	135	1,771	9,093	850
Courts	81,979	54,661	116	1,303	24,373	1,526

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
Building Use	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-
Employee Benefits	5,038	3,438	-	-	1,527	73
Liability Insurance	24	16	-	-	8	-
Property Insurance	24	16	-	-	8	-
Retirement Administration	634	418	-	19	184	13
County Maintenance	13,390	8,545	127	535	3,874	309
Human Services Center	4,630	3,015	-	172	1,338	105
County Annex	2,924	1,881	-	134	837	72
Information Services	2,465	1,269	127	325	639	105
Commissioners	20,110	699	11,844	96	7,432	39
Solicitor	1,333	765	72	77	385	34
Purchasing	2,234	1,475	-	58	656	45
Controller	1,213	651	-	210	288	64
Treasurer	7,801	574	4,224	117	2,840	46
Human Resources	3,960	2,519	-	214	1,121	106
Payroll Office	428	243	-	59	107	19
Central Telephone	679	458	-	-	202	19
Archives	5,587	1,336	2,163	136	1,890	62
Risk Management	-	-	-	-	-	-
Human Services	3,624	1,954	289	233	1,043	105
Fleet Management	12,162	8,233	-	78	3,658	193
Voter Registration	53,211	36,179	18	117	16,097	800
Tax Assessment	2,988	994	609	447	807	131
Weights & Measurers	72	34	-	19	14	5
Tax Collectors	321	132	-	-	58	131
Tax Claims	29,007	10,498	8,513	-	9,772	224
Recorder of Deeds	2,544	1,104	442	175	755	68
Traffic Safety	7,103	4,660	123	59	2,147	114
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	11,277	7,609	-	98	3,385	185
Register of Wills	2,184	1,055	277	156	634	62
Sheriff	12,833	5,886	1,063	2,023	3,256	605
Coroner	10,704	6,101	1,039	78	3,336	150
Prothonotary	3,745	1,226	866	447	1,066	140
Clerk Courts	5,035	1,242	1,407	778	1,398	210
Public Defender	5,292	3,004	-	720	1,334	234
District Attorney	32,120	20,271	135	1,771	9,093	850
Courts	81,979	54,661	116	1,303	24,373	1,526

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
HSDF	-	-	-	-	-	-
HAP	-	-	-	-	-	-
MATP	-	-	-	-	-	-
SFPP	-	-	-	-	-	-
CASSP	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-
Drug & Alcohol MLR	-	-	-	-	-	-
HMIS	-	-	-	-	-	-
CYS NBB	-	-	-	-	-	-
Human Services FGDM	2,810	1,916	-	-	853	41
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	956	613	37	-	293	13
Bridge to Health	-	-	-	-	-	-
Other	13,546	8,177	1,001	(2)	4,196	175
Subtotal	980,902	551,781	70,765	47,217	287,779	23,361
Total	980,902	551,781	70,765	47,217	287,779	23,361

YORK COUNTY, PENNSYLVANIA

 Controller
 Detail Allocation of
 General Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	422	0.634%	3,438		3,438		3,438
Liability Insurance	2	0.003%	16		16		16
Property Insurance	2	0.003%	16		16		16
Retirement Administration	51	0.077%	418		418		418
County Maintenance	1,050	1.576%	8,545		8,545		8,545
Human Services Center	370	0.556%	3,015		3,015		3,015
County Annex	231	0.347%	1,881		1,881		1,881
Information Services	156	0.234%	1,269		1,269		1,269
Commissioners	86	0.129%	699		699		699
Solicitor	94	0.141%	765		765		765
Purchasing	181	0.272%	1,475		1,475		1,475
Controller	80	0.120%	651		651		651
Treasurer	69	0.104%	564		564	10	574
Human Resources	304	0.456%	2,473		2,473	46	2,519
Payroll Office	29	0.044%	239		239	4	243
Central Telephone	55	0.083%	450		450	8	458
Archives	161	0.242%	1,312		1,312	24	1,336
Human Services	236	0.354%	1,919		1,919	35	1,954
Fleet Management	993	1.491%	8,084		8,084	149	8,233
Voter Registration	4,364	6.552%	35,526		35,526	653	36,179
Tax Assessment	120	0.180%	976		976	18	994
Weights & Measurers	4	0.006%	33		33	1	34
Tax Collectors	16	0.024%	130		130	2	132
Tax Claims	1,266	1.901%	10,308		10,308	190	10,498
Recorder of Deeds	133	0.200%	1,084		1,084	20	1,104
Traffic Safety	562	0.844%	4,576		4,576	84	4,660
Veteran's Affairs	918	1.378%	7,472		7,472	137	7,609
Register of Wills	127	0.191%	1,036		1,036	19	1,055
Sheriff	710	1.066%	5,780		5,780	106	5,886
Coroner	736	1.105%	5,991		5,991	110	6,101
Prothonotary	148	0.222%	1,204		1,204	22	1,226
Clerk Courts	150	0.225%	1,220		1,220	22	1,242
Public Defender	362	0.544%	2,950		2,950	54	3,004
District Attorney	2,445	3.671%	19,905		19,905	366	20,271
Courts	6,593	9.899%	53,674		53,674	987	54,661
District Justices	3,851	5.782%	31,351		31,351	577	31,928
Constables	1,795	2.695%	14,613		14,613	269	14,882
Divorce Masters	41	0.062%	336		336	6	342
Controlled Subst	408	0.613%	3,324		3,324	61	3,385
Juvenile Probation	330	0.495%	2,684		2,684	49	2,733
Adult Probation	427	0.641%	3,476		3,476	64	3,540

YORK COUNTY, PENNSYLVANIA

Controller

Detail Allocation of
General Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Youth Development Ctr	414	0.622%	3,373		3,373	62	3,435
Maint Adults	44	0.066%	358		358	7	365
Prison	3,850	5.780%	31,340		31,340	576	31,916
Public Safety	18	0.027%	146		146	3	149
EMA	94	0.141%	765		765	14	779
Radiation Act	53	0.080%	434		434	8	442
HazMat	159	0.239%	1,296		1,296	24	1,320
Parks	1,647	2.473%	13,409		13,409	247	13,656
Conservation	29	0.044%	239		239	4	243
AG Land Pres	38	0.057%	309		309	6	315
Planning	13	0.020%	108		108	2	110
Coop Extension	384	0.577%	3,129		3,129	57	3,186
Pleasant Acres	4,654	6.988%	37,890		37,890	697	38,587
Children & Youth	10,156	15.248%	82,677		82,677	1,521	84,198
E-911	1,691	2.539%	13,767		13,767	253	14,020
Liquid Fuels	209	0.314%	1,703		1,703	31	1,734
Agency on Aging	4,754	7.138%	38,703		38,703	712	39,415
MH/IDD	4,220	6.336%	34,355		34,355	632	34,987
Health Choices	345	0.518%	2,809		2,809	52	2,861
Domestic Relations	183	0.275%	1,491		1,491	27	1,518
Weatherization Liheap	475	0.713%	3,866		3,866	71	3,937
CDBG	486	0.730%	3,958		3,958	73	4,031
Public Relations	21	0.032%	174		174	3	177
Retirement Fund	266	0.399%	2,163		2,163	40	2,203
Drug & Alcohol	1,028	1.543%	8,366		8,366	154	8,520
	-	0.000%	-		-	-	-
Human Services FGDM	231	0.347%	1,881		1,881	35	1,916
Weatherization DOE	74	0.111%	602		602	11	613
Other	990	1.486%	8,028		8,028	149	8,177
Subtotal	66,604	100.000%	542,217	-	542,217	9,564	551,781
Second Allocation Total	63,879						
Total	66,604	100.000%	542,217	-	542,217	9,564	551,781

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

Source: Expenditure Audit Trail

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Revenue Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	21	0.182%	127		127		127
Information Services	21	0.182%	127		127		127
Commissioners	1,968	17.032%	11,844		11,844		11,844
Solicitor	12	0.104%	72		72		72
Treasurer	702	6.075%	4,224		4,224		4,224
Archives	352	3.046%	2,118		2,118	45	2,163
Human Services	47	0.407%	283		283	6	289
Voter Registration	3	0.026%	18		18	-	18
Tax Assessment	99	0.857%	596		596	13	609
Weights & Measurers	-	0.000%	-		-	-	-
Tax Claims	1,385	11.986%	8,335		8,335	178	8,513
Recorder of Deeds	72	0.623%	433		433	9	442
Traffic Safety	20	0.173%	120		120	3	123
Register of Wills	45	0.389%	271		271	6	277
Sheriff	173	1.497%	1,041		1,041	22	1,063
Coroner	169	1.463%	1,017		1,017	22	1,039
Prothonotary	141	1.220%	848		848	18	866
Clerk Courts	229	1.982%	1,378		1,378	29	1,407
District Attorney	22	0.190%	132		132	3	135
Courts	19	0.164%	114		114	2	116
District Justices	807	6.984%	4,857		4,857	104	4,961
Constables	17	0.147%	102		102	2	104
Controlled Subst	218	1.887%	1,312		1,312	28	1,340
Juvenile Probation	130	1.125%	782		782	17	799
Adult Probation	526	4.552%	3,165		3,165	68	3,233
Youth Development Ctr	10	0.087%	60		60	1	61
Prison	80	0.692%	481		481	10	491
EMA	7	0.061%	42		42	1	43
Parks	338	2.925%	2,034		2,034	44	2,078
Conservation	18	0.156%	108		108	2	110
Coop Extension	3	0.026%	18		18	-	18
Pleasant Acres	965	8.351%	5,807		5,807	124	5,931
Children & Youth	592	5.123%	3,562		3,562	76	3,638
E-911	558	4.829%	3,358		3,358	72	3,430
Liquid Fuels	22	0.190%	132		132	3	135
Agency on Aging	253	2.190%	1,523		1,523	33	1,556
MH/IDD	326	2.821%	1,962		1,962	42	2,004
Health Choices	22	0.190%	132		132	3	135
Domestic Relations	647	5.599%	3,893		3,893	83	3,976

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Weatherization Liheap	14	0.121%	84		84	2	86
CDBG	188	1.627%	1,131		1,131	24	1,155
Retirement Fund	14	0.121%	84		84	2	86
Drug & Alcohol	144	1.246%	866		866	19	885
Other	147	1.272%	891		891	110	1,001
Subtotal	11,555	100.000%	69,538	-	69,538	1,227	70,765
Second Allocation Total	9,533						
Total	11,555	100.000%	69,538	-	69,538	1,227	70,765

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

Source: Revenue Audit Trail

YORK COUNTY, PENNSYLVANIA

Controller
Detail Allocation of
Retirement Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.041%	19		19		19
County Maintenance	28.00	1.153%	535		535		535
Human Services Center	9.00	0.371%	172		172		172
County Annex	7.00	0.288%	134		134		134
Information Services	17.00	0.700%	325		325		325
Commissioners	5.00	0.206%	96		96		96
Solicitor	4.00	0.165%	77		77		77
Purchasing	3.00	0.124%	58		58		58
Controller	11.00	0.453%	210		210		210
Treasurer	6.00	0.247%	115		115	2	117
Human Resources	11.00	0.453%	210		210	4	214
Payroll Office	3.00	0.124%	58		58	1	59
Archives	7.00	0.288%	134		134	2	136
Human Services	12.00	0.494%	229		229	4	233
Fleet Management	4.00	0.165%	77		77	1	78
Voter Registration	6.00	0.247%	115		115	2	117
Tax Assessment	23.00	0.947%	439		439	8	447
Weights & Measurers	1.00	0.041%	19		19	-	19
Recorder of Deeds	9.00	0.371%	172		172	3	175
Traffic Safety	3.00	0.124%	58		58	1	59
Veteran's Affairs	5.00	0.206%	96		96	2	98
Register of Wills	8.00	0.329%	153		153	3	156
Sheriff	104.00	4.283%	1,987		1,987	36	2,023
Coroner	4.00	0.165%	77		77	1	78
Prothonotary	23.00	0.947%	439		439	8	447
Clerk Courts	40.00	1.647%	764		764	14	778
Public Defender	37.00	1.524%	707		707	13	720
District Attorney	91.00	3.748%	1,739		1,739	32	1,771
Courts	67.00	2.759%	1,280		1,280	23	1,303
District Justices	88.00	3.624%	1,681		1,681	31	1,712
Divorce Masters	4.00	0.165%	77		77	1	78
Juvenile Probation	56.00	2.306%	1,070		1,070	20	1,090
Adult Probation	105.00	4.325%	2,007		2,007	37	2,044
Youth Development Ctr	37.00	1.524%	707		707	13	720
Prison	481.00	19.811%	9,192		9,192	168	9,360
Public Safety	1.00	0.041%	19		19	-	19
EMA	6.00	0.247%	115		115	2	117
Parks	26.00	1.071%	497		497	9	506
Conservation	15.00	0.618%	287		287	5	292
AG Land Pres	3.00	0.124%	58		58	1	59

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Coop Extension	9.00	0.371%	172		172	3	175
Pleasant Acres	491.00	20.222%	9,383		9,383	171	9,554
Children & Youth	139.00	5.725%	2,656		2,656	49	2,705
E-911	122.00	5.025%	2,332		2,332	43	2,375
E-911 Maintenance	4.00	0.165%	77		77	1	78
Agency on Aging	71.00	2.924%	1,357		1,357	25	1,382
MH/IDD	137.00	5.643%	2,618		2,618	48	2,666
Health Choices	4.00	0.165%	77		77	1	78
Domestic Relations	67.00	2.759%	1,280		1,280	23	1,303
Public Relations	1.00	0.041%	19		19	-	19
Drug & Alcohol	12.00	0.494%	229		229	4	233
Other		0.000%	(5)		(5)	3	(2)
<hr/>							
Subtotal	2,428	100.000%	46,399	-	46,399	818	47,217
Second Allocation Total	2,343						
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Total	2,428	100.000%	46,399	-	46,399	818	47,217

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

Source: Payroll Statistics

YORK COUNTY, PENNSYLVANIA

Controller

Detail Allocation of
Accounting Services

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	422	0.540%	1,527		1,527		1,527
Liability Insurance	2	0.003%	8		8		8
Property Insurance	2	0.003%	8		8		8
Retirement Administration	51	0.065%	184		184		184
County Maintenance	1,071	1.370%	3,874		3,874		3,874
Human Services Center	370	0.473%	1,338		1,338		1,338
County Annex	231	0.296%	837		837		837
Information Services	177	0.226%	639		639		639
Commissioners	2,054	2.628%	7,432		7,432		7,432
Solicitor	106	0.136%	385		385		385
Purchasing	181	0.232%	656		656		656
Controller	80	0.102%	288		288		288
Treasurer	771	0.986%	2,788		2,788	52	2,840
Human Resources	304	0.389%	1,100		1,100	21	1,121
Payroll Office	29	0.037%	105		105	2	107
Central Telephone	55	0.070%	198		198	4	202
Archives	513	0.656%	1,855		1,855	35	1,890
Human Services	283	0.362%	1,024		1,024	19	1,043
Fleet Management	993	1.270%	3,591		3,591	67	3,658
Voter Registration	4,367	5.587%	15,800		15,800	297	16,097
Tax Assessment	219	0.280%	792		792	15	807
Weights & Measurers	4	0.005%	14		14	-	14
Tax Collectors	16	0.020%	57		57	1	58
Tax Claims	2,651	3.392%	9,592		9,592	180	9,772
Recorder of Deeds	205	0.262%	741		741	14	755
Traffic Safety	582	0.745%	2,107		2,107	40	2,147
Veteran's Affairs	918	1.175%	3,323		3,323	62	3,385
Register of Wills	172	0.220%	622		622	12	634
Sheriff	883	1.130%	3,196		3,196	60	3,256
Coroner	905	1.158%	3,275		3,275	61	3,336
Prothonotary	289	0.370%	1,046		1,046	20	1,066
Clerk Courts	379	0.485%	1,372		1,372	26	1,398
Public Defender	362	0.463%	1,309		1,309	25	1,334
District Attorney	2,467	3.156%	8,925		8,925	168	9,093
Courts	6,612	8.460%	23,924		23,924	449	24,373
District Justices	4,658	5.960%	16,854		16,854	316	17,170

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Accounting Services

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Constables	1,812	2.318%	6,555		6,555	123	6,678
Divorce Masters	41	0.052%	147		147	3	150
Controlled Subst	626	0.801%	2,265		2,265	43	2,308
Juvenile Probation	460	0.589%	1,666		1,666	31	1,697
Adult Probation	953	1.219%	3,447		3,447	65	3,512
Youth Development Ctr	424	0.542%	1,533		1,533	29	1,562
Maint Adults	44	0.056%	158		158	3	161
Prison	3,930	5.028%	14,219		14,219	267	14,486
Public Safety	18	0.023%	65		65	1	66
EMA	101	0.129%	365		365	7	372
Radiation Act	53	0.068%	192		192	4	196
HazMat	162	0.207%	585		585	11	596
Parks	1,985	2.540%	7,183		7,183	135	7,318
Conservation	47	0.060%	170		170	3	173
AG Land Pres	38	0.049%	139		139	3	142
Planning	13	0.017%	48		48	1	49
Coop Extension	387	0.495%	1,400		1,400	26	1,426
Pleasant Acres	5,619	7.189%	20,330		20,330	382	20,712
Children & Youth	10,748	13.751%	38,887		38,887	730	39,617
E-911	2,249	2.877%	8,136		8,136	153	8,289
Liquid Fuels	231	0.296%	837		837	16	853
Agency on Aging	5,007	6.406%	18,116		18,116	340	18,456
MH/IDD	4,546	5.816%	16,447		16,447	309	16,756
Health Choices	367	0.470%	1,329		1,329	25	1,354
Domestic Relations	830	1.062%	3,003		3,003	56	3,059
Weatherization Liheap	489	0.626%	1,770		1,770	33	1,803
CDBG	674	0.862%	2,438		2,438	46	2,484
Public Relations	21	0.027%	76		76	1	77
Retirement Fund	280	0.358%	1,012		1,012	19	1,031
Drug & Alcohol	1,172	1.500%	4,242		4,242	80	4,322
Human Services FGDM	231	0.296%	837		837	16	853
Weatherization DOE	80	0.102%	288		288	5	293
Other	1,137	1.455%	4,120		4,120	76	4,196
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Subtotal	78,159	100.000%	282,791	-	282,791	4,988	287,779
Second Allocation Total	73,412						
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Total	78,159	100.000%	282,791	-	282,791	4,988	287,779

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

Source: Expense & Revenue Audit Trail

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	422	0.319%	73		73		73
Liability Insurance	2	0.002%	-		-		-
Property Insurance	2	0.002%	-		-		-
Retirement Administration	77	0.058%	13		13		13
County Maintenance	1,778	1.344%	309		309		309
Human Services Center	604	0.456%	105		105		105
County Annex	413	0.312%	72		72		72
Information Services	607	0.459%	105		105		105
Commissioners	225	0.170%	39		39		39
Solicitor	198	0.150%	34		34		34
Purchasing	259	0.196%	45		45		45
Controller	366	0.277%	64		64		64
Treasurer	260	0.196%	45		45	1	46
Human Resources	599	0.453%	104		104	2	106
Payroll Office	107	0.081%	19		19	-	19
Central Telephone	107	0.081%	19		19	-	19
Archives	352	0.266%	61		61	1	62
Risk Management	-	0.000%	-		-	-	-
Human Services	591	0.447%	103		103	2	105
Fleet Management	1,097	0.829%	190		190	3	193
Voter Registration	4,529	3.422%	786		786	14	800
Tax Assessment	744	0.562%	129		129	2	131
Weights & Measurers	30	0.023%	5		5	-	5
Tax Collectors	744	0.562%	129		129	2	131
Tax Claims	1,266	0.957%	220		220	4	224
Recorder of Deeds	384	0.290%	67		67	1	68
Traffic Safety	649	0.490%	112		112	2	114
Veteran's Affairs	1,048	0.792%	182		182	3	185
Register of Wills	352	0.266%	61		61	1	62
Sheriff	3,423	2.587%	594		594	11	605
Coroner	849	0.642%	147		147	3	150
Prothonotary	789	0.596%	137		137	3	140
Clerk Courts	1,190	0.899%	206		206	4	210
Public Defender	1,324	1.001%	230		230	4	234
District Attorney	4,811	3.636%	835		835	15	850
Courts	8,638	6.528%	1,499		1,499	27	1,526
District Justices	6,174	4.666%	1,071		1,071	20	1,091
Constables	1,795	1.356%	311		311	6	317
Divorce Masters	145	0.110%	25		25	-	25

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Controlled Subst	408	0.308%	71		71	1	72
Juvenile Probation	1,803	1.362%	313		313	6	319
Adult Probation	3,174	2.399%	551		551	10	561
Youth Development Ctr	1,428	1.079%	248		248	5	253
Maint Adults	44	0.033%	8		8	-	8
Prison	16,814	12.706%	2,917		2,917	53	2,970
Public Safety	44	0.033%	8		8	-	8
EMA	250	0.189%	43		43	1	44
Radiation Act	53	0.040%	9		9	-	9
HazMat	159	0.120%	28		28	1	29
Parks	2,522	1.906%	438		438	8	446
Conservation	419	0.317%	73		73	1	74
AG Land Pres	116	0.088%	20		20	-	20
Planning	13	0.010%	2		2	-	2
Coop Extension	618	0.467%	107		107	2	109
Pleasant Acres	17,819	13.465%	3,091		3,091	57	3,148
Children & Youth	13,779	10.412%	2,390		2,390	44	2,434
E-911	4,889	3.694%	848		848	16	864
E-911 Maintenance	104	0.079%	18		18	-	18
Liquid Fuels	209	0.158%	36		36	1	37
Agency on Aging	6,643	5.020%	1,152		1,152	21	1,173
MH/IDD	7,782	5.881%	1,350		1,350	25	1,375
Health Choices	449	0.339%	78		78	1	79
Domestic Relations	1,934	1.461%	335		335	6	341
Weatherization Liheap	475	0.359%	82		82	2	84
CDBG	486	0.367%	84		84	2	86
Public Relations	47	0.036%	8		8	-	8
Retirement Fund	266	0.201%	46		46	1	47
Drug & Alcohol	1,340	1.013%	233		233	4	237
	-	0.000%	-		-	-	-
Human Services FGDM	231	0.175%	40		40	1	41
Weatherization DOE	74	0.056%	13		13	-	13
Other	990	0.748%	170		170	5	175
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Subtotal	132,332	100.000%	22,956	-	22,956	405	23,361
Second Allocation Total	127,379						
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Total	132,332	100.000%	22,956	-	22,956	405	23,361

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

Source: Expense Audit Trail & Payroll Checks

**York County, Pennsylvania
Treasurer**

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

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

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

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

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	345,797		345,797	345,797
Deductions			-	
Capital Outlay	-		-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	36,176	-	36,176	
Equipment Use	967	-	967	
Employee Benefits	123,391	19	123,410	
Liability Insurance	932	-	932	
Property Insurance	644	1	645	
Retirement Administration	2,399	13	2,412	
County Maintenance	24,835	2,303	27,138	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	40,834	5,273	46,107	
Commissioners	1,244	205	1,449	
Solicitor	8,293	117	8,410	
Purchasing	1,100	53	1,153	
Controller	7,736	65	7,801	
Treasurer		8,091	8,091	
Human Resources		2,669	2,669	
Payroll Office		966	966	
Central Telephone		265	265	
		-	-	
Archives		2,660	2,660	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
		-	-	
Total Allocated Additions	248,551	22,700	271,251	271,251
Departmental Cost Adjustments				

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>594,348</u>	<u>22,700</u>	<u>617,048</u>	<u>617,048</u>

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

	Total	General and Administration	Receipts	Hotel Tax	General Government
<u>Wages and Benefits</u>					
Salaries & Wages	275,834	51,839	52,372	39,028	132,595
	-				
<u>Other Expenses and Cost</u>					
Telephone	1,419	311	314		795
Postage	(33)	(7)	(7)		(18)
Bond	(5)	(1)	(1)		(3)
Assoc Dues	600	131	133		336
Printing	7,303	1,599	1,615		4,089
Travel	1,645	360	364		921
Contracted Services	20,711	4,534	4,580		11,597
Maintenance & Repairs		-	-		-
Equipment Rental	1,262	276	279		707
Hotel Tax Expenses	31,132	-	-	31,132	
Office Supplies	1,904	417	421		1,066
Subscriptions		-	-		-
Office Equipment	3,625	794	802		2,030
Training	400	88	88		224
Parking		-	-		-
Capital Outlay	-				
	-				
	-				
	-				
Departmental Expenditures	345,797	60,339	60,960	70,160	154,338

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

	Total	General and Administration	Receipts	Hotel Tax	General Government
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	345,797	60,339	60,960	70,160	154,338
Additions: 1st Central Service Centers	248,551	248,551			
REALLOCATE ADMIN		(308,890)	72,221	53,820	182,849
Allocable Costs	594,348	-	133,181	123,980	337,187
Unallocated	(461,167)			(123,980)	(337,187)
1st Allocation	133,181	-	133,181	-	-
Additions: 2nd Central Service Centers	22,700	22,700			
REALLOCATE ADMIN		(22,700)	5,308	3,955	13,437
Allocable Costs	22,700	-	5,308	3,955	13,437
Unallocated	(17,392)			(3,955)	(13,437)
2nd Allocation	5,308	-	5,308	-	-
Total Allocated	138,489	-	138,489	-	-

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

User Department	Total	Receipts	Hotel Tax
Building Use	-	-	-
Equipment Use	-	-	-
Employee Benefits	-	-	-
Liability Insurance	-	-	-
Property Insurance	-	-	-
Retirement Administration	-	-	-
County Maintenance	242	242	-
Human Services Center	-	-	-
County Annex	-	-	-
	-	-	-
	-	-	-
Information Services	242	242	-
Commissioners	22,683	22,683	-
Solicitor	139	139	-
Purchasing	-	-	-
Controller	-	-	-
Treasurer	8,091	8,091	-
Human Resources	-	-	-
Payroll Office	-	-	-
Central Telephone	-	-	-
	-	-	-
Archives	4,269	4,269	-
Risk Management	-	-	-
Human Services	570	570	-
Fleet Management	-	-	-
	-	-	-
Voter Registration	37	37	-
Tax Assessment	1,201	1,201	-
Weights & Measurers	-	-	-
Tax Collectors	-	-	-
Tax Claims	16,795	16,795	-
Recorder of Deeds	873	873	-
Traffic Safety	242	242	-
Traffic Safety MLR	-	-	-
Veteran's Affairs	-	-	-
Register of Wills	545	545	-
Sheriff	2,098	2,098	-
Coroner	2,050	2,050	-
Prothonotary	1,710	1,710	-

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

User Department	Total	Receipts	Hotel Tax
Clerk Courts	2,778	2,778	-
Public Defender	-	-	-
District Attorney	266	266	-
Courts	229	229	-
District Justices	9,786	9,786	-
Constables	206	206	-
Divorce Masters	-	-	-
Controlled Subst	2,644	2,644	-
Juvenile Probation	1,576	1,576	-
Adult Probation	6,378	6,378	-
Youth Development Ctr	122	122	-
Maint Adults	-	-	-
Prison	970	970	-
Public Safety	-	-	-
EMA	85	85	-
Radiation Act	-	-	-
HazMat	37	37	-
Parks	4,099	4,099	-
Conservation	219	219	-
AG Land Pres	-	-	-
Planning	-	-	-
Coop Extension	37	37	-
Pleasant Acres	11,702	11,702	-
Human Services MLR	-	-	-
Children & Youth	7,179	7,179	-
Children & Youth MLR	-	-	-
E-911	6,766	6,766	-
E-911 Maintenance	-	-	-
Liquid Fuels	266	266	-
SC Training Ctr	-	-	-
Agency on Aging	3,069	3,069	-
Aging MLR	-	-	-
MH/IDD	3,953	3,953	-
MH/IDD MLR	-	-	-
Health Choices	266	266	-
Health Choices MLR	-	-	-
Domestic Relations	7,846	7,846	-
Domestic Relations MLR	-	-	-
Weatherization Liheap	169	169	-

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

User Department	Total	Receipts	Hotel Tax
CDBG	2,280	2,280	-
Public Relations	-	-	-
Retirement Fund	169	169	-
Drug & Alcohol	1,746	1,746	-
	-	-	-
HSDf	-	-	-
HAP	-	-	-
MATP	-	-	-
SFPP	-	-	-
CASSP	-	-	-
Hum Svcs County	-	-	-
Drug & Alcohol MLR	-	-	-
HMIS	-	-	-
CYS NBB	-	-	-
Human Services FGDM	-	-	-
SOC	-	-	-
HCMU	-	-	-
Weatherization DOE	73	73	-
Bridge to Health	-	-	-
Other	1,786	1,786	-
Subtotal	138,489	138,489	-
Total	138,489	138,489	-

YORK COUNTY, PENNSYLVANIA

Treasurer
Detail Allocation of
Receipts

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	21	0.182%	242		242		242
Information Services	21	0.182%	242		242		242
Commissioners	1,968	17.032%	22,683		22,683		22,683
Solicitor	12	0.104%	139		139		139
Treasurer	702	6.075%	8,091		8,091		8,091
Archives	352	3.046%	4,057		4,057	212	4,269
Human Services	47	0.407%	542		542	28	570
Voter Registration	3	0.026%	35		35	2	37
Tax Assessment	99	0.857%	1,141		1,141	60	1,201
Weights & Measurers	-	0.000%	-		-	-	-
Tax Claims	1,385	11.986%	15,963		15,963	832	16,795
Recorder of Deeds	72	0.623%	830		830	43	873
Traffic Safety	20	0.173%	230		230	12	242
Register of Wills	45	0.389%	518		518	27	545
Sheriff	173	1.497%	1,994		1,994	104	2,098
Coroner	169	1.463%	1,948		1,948	102	2,050
Prothonotary	141	1.220%	1,625		1,625	85	1,710
Clerk Courts	229	1.982%	2,640		2,640	138	2,778
District Attorney	22	0.190%	253		253	13	266
Courts	19	0.164%	218		218	11	229
District Justices	807	6.984%	9,301		9,301	485	9,786
Constables	17	0.147%	196		196	10	206
Controlled Subst	218	1.887%	2,513		2,513	131	2,644
Juvenile Probation	130	1.125%	1,498		1,498	78	1,576
Adult Probation	526	4.552%	6,062		6,062	316	6,378
Youth Development Ctr	10	0.087%	116		116	6	122
Prison	80	0.692%	922		922	48	970
EMA	7	0.061%	81		81	4	85
HazMat	3	0.026%	35		35	2	37
Parks	338	2.925%	3,896		3,896	203	4,099
Conservation	18	0.156%	208		208	11	219
Coop Extension	3	0.026%	35		35	2	37
Pleasant Acres	965	8.351%	11,122		11,122	580	11,702
Children & Youth	592	5.123%	6,823		6,823	356	7,179
E-911	558	4.829%	6,431		6,431	335	6,766
Liquid Fuels	22	0.190%	253		253	13	266
Agency on Aging	253	2.190%	2,917		2,917	152	3,069
MH/IDD	326	2.821%	3,757		3,757	196	3,953
Health Choices	22	0.190%	253		253	13	266
Domestic Relations	647	5.599%	7,457		7,457	389	7,846
Weatherization Liheap	14	0.121%	161		161	8	169
CDBG	188	1.627%	2,167		2,167	113	2,280
Retirement Fund	14	0.121%	161		161	8	169
Drug & Alcohol	144	1.246%	1,659		1,659	87	1,746
Weatherization DOE	6	0.052%	69		69	4	73
Other	147	1.272%	1,697		1,697	89	1,786

2014 Actual

YORK COUNTY, PENNSYLVANIA
Treasurer
Detail Allocation of
Receipts

<u>User Department</u>	<u>Allocation Units (A)</u>	<u>Allocation Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Subtotal	11,555	100.000%	133,181	-	133,181	5,308	138,489
Second Allocation Total	8,831						
Total	11,555	100.000%	133,181	-	133,181	5,308	138,489

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

Source: Revenue Audit Trail

**York County, Pennsylvania
Human Resources**

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

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

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

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

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

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

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	745,309		745,309	745,309
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	46,695	-	46,695	
Equipment Use	8,293	-	8,293	
Employee Benefits	226,860	35	226,895	
Liability Insurance	1,513	-	1,513	
Property Insurance	832	2	834	
Retirement Administration	4,399	23	4,422	
County Maintenance	32,056	2,973	35,029	
Human Services Center	-	-	-	
County Annex	-	-	-	
	-	-	-	
Information Services	30,893	4,116	35,009	
Commissioners	664	108	772	
Solicitor	20,788	293	21,081	
Purchasing	3,397	163	3,560	
Controller	3,887	73	3,960	
Treasurer	-	-	-	
Human Resources		4,280	4,280	
Payroll Office		1,491	1,491	
Central Telephone		504	504	
	-	-	-	
Archives		2,508	2,508	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>380,277</u>	<u>16,569</u>	<u>396,846</u>	<u>396,846</u>

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>1,125,586</u>	<u>16,569</u>	<u>1,142,155</u>	<u>1,142,155</u>

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

	Total	General and Administration	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
Wages and Benefits							
Salaries & Wages	456,484	93,325	103,621	88,410	102,846	68,282	-
Other Expenses and Cost							
Advertising	20,747	4,242	4,710	4,018	4,674	3,103	-
Postage	53	11	12	10	12	8	-
Telephone	2,866	586	651	555	646	429	-
Training	4,912	1,004	1,115	951	1,107	735	-
Assoc Dues	925	189	210	179	208	138	-
Printing	1,606	328	365	311	362	240	-
Travel	2,704	553	614	524	609	404	-
Maintenance and Repairs	-	-	-	-	-	-	-
Contracted Services	27,421	5,606	6,225	5,311	6,178	4,102	-
Professional Services	92,884	455	69,563	-	22,866	-	-
Office Supplies	5,156	1,054	1,170	999	1,162	771	-
Parking	-	-	-	-	-	-	-
Arbitration Fees	126,831	-	-	-	126,831	-	-
ADA Expenses	-	-	-	-	-	-	-
Office Equipment	2,139	437	486	414	482	320	-
HIPPA Programs	581	-	-	581	-	-	-
Subscriptions	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Departmental Expenditures	745,309	107,790	188,740	102,263	267,983	78,533	-
Cost Adjustments							
Deductions	-	-	-	-	-	-	-
Departmental Cost Adjustments	-	-	-	-	-	-	-
Functional Cost	745,309	107,790	188,740	102,263	267,983	78,533	-
Additions: 1st							
Central Service Centers	380,277	-	380,277	-	-	-	-
REALLOCATE ADMIN	-	(107,790)	30,756	26,241	30,526	20,267	-
Allocable Costs	1,125,586	-	599,773	128,504	298,509	98,800	-
Unallocated	-	-	-	-	-	-	-
1st Allocation	1,125,586	-	599,773	128,504	298,509	98,800	-
Additions: 2nd							
Central Service Centers	16,569	-	16,569	-	-	-	-
REALLOCATE ADMIN	-	-	-	-	-	-	-
Allocable Costs	16,569	-	16,569	-	-	-	-
Unallocated	-	-	-	-	-	-	-
2nd Allocation	16,569	-	16,569	-	-	-	-
Total Allocated	1,142,155	-	616,342	128,504	298,509	98,800	-

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

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
Building Use	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-
Retirement Administration	387	294	53	-	40	-
County Maintenance	14,499	8,307	1,482	3,603	1,107	-
Human Services Center	4,648	2,669	477	1,146	356	-
County Annex	3,540	2,075	370	818	277	-
Information Services	6,616	5,044	900	-	672	-
Commissioners	1,944	1,481	265	-	198	-
Solicitor	1,558	1,188	212	-	158	-
Purchasing	1,166	888	159	-	119	-
Controller	4,280	3,263	582	-	435	-
Treasurer	2,669	2,075	317	-	277	-
Human Resources	4,280	3,263	582	-	435	-
Payroll Office	1,192	914	159	-	119	-
Central Telephone	690	611	-	-	79	-
	-	-	-	-	-	-
Archives	2,782	2,135	370	-	277	-
Risk Management	-	-	-	-	-	-
Human Services	5,465	4,277	635	-	553	-
Fleet Management	2,086	1,223	212	493	158	-
	-	-	-	-	-	-
Voter Registration	3,044	1,833	317	657	237	-
Tax Assessment	12,446	7,332	1,217	2,949	948	-
Weights & Measurers	396	303	53	-	40	-
Tax Collectors	8,549	8,549	-	-	-	-
Tax Claims	-	-	-	-	-	-
Recorder of Deeds	3,927	3,055	477	-	395	-
Traffic Safety	1,192	914	159	-	119	-
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	1,987	1,524	265	-	198	-
Register of Wills	4,344	2,747	423	818	356	-
Sheriff	54,648	31,762	5,504	13,272	4,110	-
Coroner	1,593	1,223	212	-	158	-
Prothonotary	12,625	7,635	1,217	2,785	988	-
Clerk Courts	21,155	12,216	2,116	5,242	1,581	-
Public Defender	16,689	11,302	1,958	1,967	1,462	-
District Attorney	41,612	27,794	4,816	5,406	3,596	-
Courts	34,725	24,127	3,545	3,931	3,122	-
District Justices	46,826	27,183	4,657	11,469	3,517	-
Constables	-	-	-	-	-	-
Divorce Masters	1,593	1,223	212	-	158	-
Controlled Subst	-	-	-	-	-	-
Juvenile Probation	30,649	17,406	2,963	8,027	2,253	-
Adult Probation	56,867	32,374	5,558	14,746	4,189	-
Youth Development Ctr	20,982	11,913	1,958	5,570	1,541	-
Maint Adults	-	-	-	-	-	-
Prison	276,221	152,401	25,458	78,642	19,720	-

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

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
Public Safety	396	303	53	-	40	-
EMA	2,387	1,833	317	-	237	-
Radiation Act	-	-	-	-	-	-
HazMat	-	-	-	-	-	-
Parks	17,526	10,382	1,376	4,424	1,344	-
Conservation	5,967	4,580	794	-	593	-
AG Land Pres	1,192	914	159	-	119	-
Planning	-	-	-	-	-	-
Coop Extension	3,580	2,747	477	-	356	-
Pleasant Acres	113,361	-	25,986	67,338	20,037	-
Human Services MLR	-	-	-	-	-	-
Children & Youth	72,670	42,453	7,357	17,367	5,493	-
Children & Youth MLR	-	-	-	-	-	-
E-911	61,662	37,565	6,457	12,779	4,861	-
E-911 Maintenance	2,086	1,223	212	493	158	-
Liquid Fuels	-	-	-	-	-	-
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	37,456	22,295	3,757	8,519	2,885	-
Aging MLR	-	-	-	-	-	-
MH/IDD	70,073	41,843	7,252	15,564	5,414	-
MH/IDD MLR	-	-	-	-	-	-
Health Choices	1,593	1,223	212	-	158	-
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	36,156	20,461	3,545	9,502	2,648	-
Drug & Alcohol	5,758	3,667	635	982	474	-
Human Services FGDM	-	-	-	-	-	-
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-
Bridge to Health	-	-	-	-	-	-
Other	24	27	2	(0)	(5)	-
Subtotal	1,142,155	616,342	128,504	298,509	98,800	-
Total	1,142,155	616,342	128,504	298,509	98,800	-

YORK COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.049%	294		294		294
County Maintenance	28.00	1.385%	8,307		8,307		8,307
Human Services Center	9.00	0.445%	2,669		2,669		2,669
County Annex	7.00	0.346%	2,075		2,075		2,075
Information Services	17.00	0.841%	5,044		5,044		5,044
Commissioners	5.00	0.247%	1,481		1,481		1,481
Solicitor	4.00	0.198%	1,188		1,188		1,188
Purchasing	3.00	0.148%	888		888		888
Controller	11.00	0.544%	3,263		3,263		3,263
Treasurer	7.00	0.346%	2,075		2,075		2,075
Human Resources	11.00	0.544%	3,263		3,263		3,263
Payroll Office	3.00	0.148%	888		888	26	914
Central Telephone	2.00	0.099%	594		594	17	611
Archives	7.00	0.346%	2,075		2,075	60	2,135
Human Services	14.00	0.693%	4,156		4,156	121	4,277
Fleet Management	4.00	0.198%	1,188		1,188	35	1,223
Voter Registration	6.00	0.297%	1,781		1,781	52	1,833
Tax Assessment	24.00	1.188%	7,125		7,125	207	7,332
Weights & Measurers	1.00	0.049%	294		294	9	303
Tax Collectors	28.00	1.385%	8,307		8,307	242	8,549
Recorder of Deeds	10.00	0.495%	2,969		2,969	86	3,055
Traffic Safety	3.00	0.148%	888		888	26	914
Veteran's Affairs	5.00	0.247%	1,481		1,481	43	1,524
Register of Wills	9.00	0.445%	2,669		2,669	78	2,747
Sheriff	104.00	5.146%	30,864		30,864	898	31,762
Coroner	4.00	0.198%	1,188		1,188	35	1,223
Prothonotary	25.00	1.237%	7,419		7,419	216	7,635
Clerk Courts	40.00	1.979%	11,870		11,870	346	12,216
Public Defender	37.00	1.831%	10,982		10,982	320	11,302
District Attorney	91.00	4.503%	27,008		27,008	786	27,794
Courts	79.00	3.909%	23,445		23,445	682	24,127
District Justices	89.00	4.404%	26,414		26,414	769	27,183
Divorce Masters	4.00	0.198%	1,188		1,188	35	1,223
Juvenile Probation	57.00	2.820%	16,914		16,914	492	17,406
Adult Probation	106.00	5.245%	31,458		31,458	916	32,374
Youth Development Ctr	39.00	1.930%	11,576		11,576	337	11,913
Prison	499.00	24.691%	148,090		148,090	4,311	152,401
Public Safety	1.00	0.049%	294		294	9	303
EMA	6.00	0.297%	1,781		1,781	52	1,833
Parks	34.00	1.682%	10,088		10,088	294	10,382
Conservation	15.00	0.742%	4,450		4,450	130	4,580
AG Land Pres	3.00	0.148%	888		888	26	914
Coop Extension	9.00	0.445%	2,669		2,669	78	2,747
Children & Youth	139.00	6.878%	41,252		41,252	1,201	42,453
E-911	123.00	6.086%	36,502		36,502	1,063	37,565
E-911 Maintenance	4.00	0.198%	1,188		1,188	35	1,223
Agency on Aging	73.00	3.612%	21,664		21,664	631	22,295
MH/IDD	137.00	6.779%	40,659		40,659	1,184	41,843
Health Choices	4.00	0.198%	1,188		1,188	35	1,223

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	67.00	3.315%	19,882		19,882	579	20,461
Public Relations	1.00	0.049%	294		294	9	303
Drug & Alcohol	12.00	0.594%	3,563		3,563	104	3,667
Other		0.000%	33		33	(6)	27
<hr/>							
Subtotal	2,021	100.000%	599,773	-	599,773	16,569	616,342
Second Allocation Total	1,918						
<hr/>							
Total	2,021	100.000%	599,773	-	599,773	16,569	616,342

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

Source: Payroll Statistics

YORK COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Benefits Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.041%	53		53		53
County Maintenance	28.00	1.153%	1,482		1,482		1,482
Human Services Center	9.00	0.371%	477		477		477
County Annex	7.00	0.288%	370		370		370
Information Services	17.00	0.700%	900		900		900
Commissioners	5.00	0.206%	265		265		265
Solicitor	4.00	0.165%	212		212		212
Purchasing	3.00	0.124%	159		159		159
Controller	11.00	0.453%	582		582		582
Treasurer	6.00	0.247%	317		317		317
Human Resources	11.00	0.453%	582		582		582
Payroll Office	3.00	0.124%	159		159	-	159
Archives	7.00	0.288%	370		370	-	370
Human Services	12.00	0.494%	635		635	-	635
Fleet Management	4.00	0.165%	212		212	-	212
Voter Registration	6.00	0.247%	317		317	-	317
Tax Assessment	23.00	0.947%	1,217		1,217	-	1,217
Weights & Measurers	1.00	0.041%	53		53	-	53
Recorder of Deeds	9.00	0.371%	477		477	-	477
Traffic Safety	3.00	0.124%	159		159	-	159
Veteran's Affairs	5.00	0.206%	265		265	-	265
Register of Wills	8.00	0.329%	423		423	-	423
Sheriff	104.00	4.283%	5,504		5,504	-	5,504
Coroner	4.00	0.165%	212		212	-	212
Prothonotary	23.00	0.947%	1,217		1,217	-	1,217
Clerk Courts	40.00	1.647%	2,116		2,116	-	2,116
Public Defender	37.00	1.524%	1,958		1,958	-	1,958
District Attorney	91.00	3.748%	4,816		4,816	-	4,816
Courts	87.00	2.759%	3,545		3,545	-	3,545
District Justices	88.00	3.624%	4,657		4,657	-	4,657
Divorce Masters	4.00	0.165%	212		212	-	212
Juvenile Probation	56.00	2.306%	2,963		2,963	-	2,963
Adult Probation	105.00	4.325%	5,558		5,558	-	5,558
Youth Development Ctr	37.00	1.524%	1,958		1,958	-	1,958
Prison	481.00	19.811%	25,458		25,458	-	25,458
Public Safety	1.00	0.041%	53		53	-	53
EMA	6.00	0.247%	317		317	-	317
Parks	26.00	1.071%	1,376		1,376	-	1,376
Conservation	15.00	0.618%	794		794	-	794
AG Land Pres	3.00	0.124%	159		159	-	159
Coop Extension	9.00	0.371%	477		477	-	477
Pleasant Acres	491.00	20.222%	25,986		25,986	-	25,986
Children & Youth	139.00	5.725%	7,357		7,357	-	7,357
E-911	122.00	5.025%	6,457		6,457	-	6,457
E-911 Maintenance	4.00	0.165%	212		212	-	212
Agency on Aging	71.00	2.924%	3,757		3,757	-	3,757
MH/IDD	137.00	5.643%	7,252		7,252	-	7,252
Health Choices	4.00	0.165%	212		212	-	212
Domestic Relations	67.00	2.759%	3,545		3,545	-	3,545
Public Relations	1.00	0.041%	53		53	-	53

2014 Actual

YORK COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Benefits Admin

<u>User Department</u>	<u>Allocation Units (A)</u>	<u>Allocation Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Drug & Alcohol	12.00	0.494%	635		635	-	635
Other		0.000%	2		2	-	2
<hr/>							
Subtotal	2,428	100.000%	128,504	-	128,504	-	128,504
Second Allocation Total	2,326						
<hr/>							
Total	2,428	100.000%	128,504	-	128,504	-	128,504

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

Source: Payroll Statistics

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	22	1.207%	3,603		3,603		3,603
Human Services Center	7	0.384%	1,146		1,146		1,146
County Annex	5	0.274%	818		818		818
Fleet Management	3	0.165%	493		493	-	493
Voter Registration	4	0.220%	657		657	-	657
Tax Assessment	18	0.988%	2,949		2,949	-	2,949
Register of Wills	5	0.274%	818		818	-	818
Sheriff	81	4.446%	13,272		13,272	-	13,272
Prothonotary	17	0.933%	2,785		2,785	-	2,785
Clerk Courts	32	1.756%	5,242		5,242	-	5,242
Public Defender	12	0.659%	1,967		1,967	-	1,967
District Attorney	33	1.811%	5,406		5,406	-	5,406
Courts	24	1.317%	3,931		3,931	-	3,931
District Justices	70	3.842%	11,469		11,469	-	11,469
Juvenile Probation	49	2.689%	8,027		8,027	-	8,027
Adult Probation	90	4.940%	14,746		14,746	-	14,746
Youth Development Ctr	34	1.866%	5,570		5,570	-	5,570
Prison	480	26.345%	78,642		78,642	-	78,642
Parks	27	1.482%	4,424		4,424	-	4,424
Pleasant Acres	411	22.558%	67,338		67,338	-	67,338
Children & Youth	106	5.818%	17,367		17,367	-	17,367
E-911	78	4.281%	12,779		12,779	-	12,779
E-911 Maintenance	3	0.165%	493		493	-	493
Agency on Aging	52	2.854%	8,519		8,519	-	8,519
MH/IDD	95	5.214%	15,564		15,564	-	15,564
Domestic Relations	58	3.183%	9,502		9,502	-	9,502
Drug & Alcohol	6	0.329%	982		982	-	982
Other		0.000%	(0)		(0)	-	(0)
<hr/>							
Subtotal	1,822	100.000%	298,509	-	298,509	-	298,509
Second Allocation Total	1,788						
<hr/>							
Total	1,822	100.000%	298,509	-	298,509	-	298,509

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

Source: Payroll Statistics

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.040%	40		40		40
County Maintenance	28.00	1.120%	1,107		1,107		1,107
Human Services Center	9.00	0.360%	356		356		356
County Annex	7.00	0.280%	277		277		277
Information Services	17.00	0.680%	672		672		672
Commissioners	5.00	0.200%	198		198		198
Solicitor	4.00	0.160%	158		158		158
Purchasing	3.00	0.120%	119		119		119
Controller	11.00	0.440%	435		435		435
Treasurer	7.00	0.280%	277		277		277
Human Resources	11.00	0.440%	435		435		435
Payroll Office	3.00	0.120%	119		119	-	119
Central Telephone	2.00	0.080%	79		79	-	79
Archives	7.00	0.280%	277		277	-	277
Human Services	14.00	0.560%	553		553	-	553
Fleet Management	4.00	0.160%	158		158	-	158
Voter Registration	6.00	0.240%	237		237	-	237
Tax Assessment	24.00	0.960%	948		948	-	948
Weights & Measurers	1.00	0.040%	40		40	-	40
Recorder of Deeds	10.00	0.400%	395		395	-	395
Traffic Safety	3.00	0.120%	119		119	-	119
Veteran's Affairs	5.00	0.200%	198		198	-	198
Register of Wills	9.00	0.360%	356		356	-	356
Sheriff	104.00	4.160%	4,110		4,110	-	4,110
Coroner	4.00	0.160%	158		158	-	158
Prothonotary	25.00	1.000%	988		988	-	988
Clerk Courts	40.00	1.600%	1,581		1,581	-	1,581
Public Defender	37.00	1.480%	1,462		1,462	-	1,462
District Attorney	91.00	3.640%	3,596		3,596	-	3,596
Courts	79.00	3.160%	3,122		3,122	-	3,122
District Justices	89.00	3.560%	3,517		3,517	-	3,517
Divorce Masters	4.00	0.160%	158		158	-	158
Juvenile Probation	57.00	2.280%	2,253		2,253	-	2,253
Adult Probation	106.00	4.240%	4,189		4,189	-	4,189
Youth Development Ctr	39.00	1.560%	1,541		1,541	-	1,541
Prison	499.00	19.960%	19,720		19,720	-	19,720
Public Safety	1.00	0.040%	40		40	-	40
EMA	6.00	0.240%	237		237	-	237
Parks	34.00	1.360%	1,344		1,344	-	1,344
Conservation	15.00	0.600%	593		593	-	593

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	3.00	0.120%	119		119	-	119
Coop Extension	9.00	0.360%	356		356	-	356
Pleasant Acres	507.00	20.280%	20,037		20,037	-	20,037
Children & Youth	139.00	5.560%	5,493		5,493	-	5,493
E-911	123.00	4.920%	4,861		4,861	-	4,861
E-911 Maintenance	4.00	0.160%	158		158	-	158
Agency on Aging	73.00	2.920%	2,885		2,885	-	2,885
MH/IDD	137.00	5.480%	5,414		5,414	-	5,414
Health Choices	4.00	0.160%	158		158	-	158
Domestic Relations	67.00	2.680%	2,648		2,648	-	2,648
Public Relations	1.00	0.040%	40		40	-	40
Drug & Alcohol	12.00	0.480%	474		474	-	474
Other		0.000%	(5)		(5)	-	(5)
Subtotal	2,500	100.000%	98,800	-	98,800	-	98,800
Second Allocation Total	2,397						
Total	2,500	100.000%	98,800	-	98,800	-	98,800

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

**York County, Pennsylvania
Payroll Office**

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

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

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

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	201,758		201,758	201,758
Deductions			-	
Capital Outlay	<u>(56,798)</u>		<u>(56,798)</u>	
Total Deductions	(56,798)	-	(56,798)	(56,798)
Allocated Additions				
Building Use	-	-	-	
Equipment Use	22,817	-	22,817	
Employee Benefits	43,768	6	43,774	
Liability Insurance	417	-	417	
Property Insurance	-	-	-	
Retirement Administration	1,204	6	1,210	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	116,858	15,228	132,086	
Commissioners	104	17	121	
Solicitor	-	-	-	
Purchasing	336	16	352	
Controller	421	7	428	
Treasurer	-	-	-	
Human Resources	1,166	26	1,192	
Payroll Office		395	395	
Central Telephone		106	106	
Archives		1,039	1,039	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>187,091</u>	<u>16,846</u>	<u>203,937</u>	<u>203,937</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>332,051</u></u>	<u><u>16,846</u></u>	<u><u>348,897</u></u>	<u><u>348,897</u></u>

2014 Actual

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

	Total	General and Administration	
<u>Wages and Benefits</u>			
Salaries & Wages	123,692		123,692
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		
Telephone	498		498
Printing	-		
Contracted Services	15,725		15,725
Equipment Rental	-		
Maintenance and Repairs	-		
Office Equipment	2,285		2,285
Computer Forms	274		274
Office Supplies	2,486		2,486
Capital Outlay	56,798	56,798	
Departmental Expenditures	201,758	56,798	144,960
<u>Cost Adjustments</u>			
Deductions	(56,798)	(56,798)	
Departmental Cost Adjustments	-		
Functional Cost	144,960	-	144,960
Additions: 1st Central Service Centers	187,091	187,091	
REALLOCATE ADMIN		(187,091)	187,091

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

	Total	General and Administration	
Allocable Costs Unallocated	332,051	-	332,051
1st Allocation	<u>332,051</u>	-	<u>332,051</u>
Additions: 2nd Central Service Centers	16,846	16,846	
REALLOCATE ADMIN		(16,846)	16,846
Allocable Costs Unallocated	16,846	-	16,846
2nd Allocation	<u>16,846</u>	-	<u>16,846</u>
Total Allocated	<u><u>348,897</u></u>	-	<u><u>348,897</u></u>

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

User Department	Total	Payroll Processing
Retirement Administration	133	133
County Maintenance	3,679	3,679
Human Services Center	1,182	1,182
County Annex	920	920
Information Services	2,278	2,278
Commissioners	701	701
Solicitor	525	525
Purchasing	395	395
Controller	1,444	1,444
Treasurer	966	966
Human Resources	1,491	1,491
Payroll Office	395	395
Central Telephone	276	276
Archives	1,017	1,017
Human Services	1,888	1,888
Fleet Management	553	553
Voter Registration	877	877
Tax Assessment	3,318	3,318
Weights & Measurers	140	140
Tax Collectors	3,874	3,874
Recorder of Deeds	1,335	1,335
Traffic Safety	461	461
Veteran's Affairs	692	692
Register of Wills	1,196	1,196
Sheriff	14,433	14,433
Coroner	601	601
Prothonotary	3,409	3,409
Clerk Courts	5,531	5,531
Public Defender	5,118	5,118
District Attorney	12,587	12,587
Courts	10,877	10,877
District Justices	12,357	12,357
Divorce Masters	553	553
Juvenile Probation	7,835	7,835
Adult Probation	14,611	14,611
Youth Development Ctr	5,395	5,395
Prison	68,964	68,964
Public Safety	140	140
EMA	829	829
Parks	4,654	4,654
Conservation	2,073	2,073

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

<u>User Department</u>	<u>Total</u>	<u>Payroll Processing</u>
AG Land Pres	416	416
Coop Extension	1,245	1,245
Pleasant Acres	70,034	70,034
Children & Youth	19,273	19,273
E-911	17,014	17,014
Agency on Aging	10,049	10,049
MH/IDD	18,947	18,947
Health Choices	553	553
Domestic Relations	9,315	9,315
Public Relations	140	140
Drug & Alcohol	1,661	1,661
Other	(6)	(6)
	<hr/>	<hr/>
Subtotal	348,897	348,897
	<hr/>	<hr/>
Total	<u>348,897</u>	<u>348,897</u>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	26	0.040%	133		133		133
County Maintenance	728	1.108%	3,679		3,679		3,679
Human Services Center	234	0.356%	1,182		1,182		1,182
County Annex	182	0.277%	920		920		920
Information Services	451	0.686%	2,278		2,278		2,278
Commissioners	139	0.211%	701		701		701
Solicitor	104	0.158%	525		525		525
Purchasing	78	0.119%	395		395		395
Controller	286	0.435%	1,444		1,444		1,444
Treasurer	191	0.291%	966		966		966
Human Resources	295	0.449%	1,491		1,491		1,491
Payroll Office	78	0.119%	395		395		395
Central Telephone	52	0.079%	262		262		276
Archives	191	0.291%	966		966	14	1,017
Human Services	355	0.540%	1,793		1,793	95	1,888
Fleet Management	104	0.158%	525		525	28	553
Voter Registration	165	0.251%	833		833	44	877
Tax Assessment	624	0.949%	3,151		3,151	167	3,318
Weights & Measurers	26	0.040%	133		133	7	140
Tax Collectors	728	1.108%	3,679		3,679	195	3,874
Recorder of Deeds	251	0.382%	1,268		1,268	67	1,335
Traffic Safety	87	0.132%	438		438	23	461
Veteran's Affairs	130	0.198%	657		657	35	692
Register of Wills	225	0.342%	1,136		1,136	60	1,196
Sheriff	2,713	4.128%	13,707		13,707	726	14,433
Coroner	113	0.172%	571		571	30	601
Prothonotary	641	0.975%	3,237		3,237	172	3,409
Clerk Courts	1,040	1.582%	5,253		5,253	278	5,531
Public Defender	962	1.464%	4,861		4,861	257	5,118
District Attorney	2,366	3.600%	11,954		11,954	633	12,587
Courts	2,045	3.111%	10,330		10,330	547	10,877
District Justices	2,323	3.534%	11,735		11,735	622	12,357
Divorce Masters	104	0.158%	525		525	28	553
Juvenile Probation	1,473	2.241%	7,441		7,441	394	7,835
Adult Probation	2,747	4.179%	13,876		13,876	735	14,611
Youth Development Ctr	1,014	1.543%	5,124		5,124	271	5,395
Prison	12,964	19.724%	65,494		65,494	3,470	68,964
Public Safety	26	0.040%	133		133	7	140
EMA	156	0.237%	787		787	42	829
Parks	875	1.331%	4,420		4,420	234	4,654
Conservation	390	0.593%	1,969		1,969	104	2,073
AG Land Pres	78	0.119%	395		395	21	416
Coop Extension	234	0.356%	1,182		1,182	63	1,245
Pleasant Acres	13,165	20.030%	66,510		66,510	3,524	70,034
Children & Youth	3,623	5.512%	18,303		18,303	970	19,273

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
E-911	3,198	4.866%	16,158		16,158	856	17,014
E-911 Maintenance	104	0.158%	525		525	28	553
Agency on Aging	1,889	2.874%	9,543		9,543	506	10,049
MH/IDD	3,562	5.419%	17,994		17,994	953	18,947
Health Choices	104	0.158%	525		525	28	553
Domestic Relations	1,751	2.664%	8,846		8,846	469	9,315
Public Relations	26	0.040%	133		133	7	140
Drug & Alcohol	312	0.475%	1,577		1,577	84	1,661
Other		0.000%	(7)		(7)	1	(6)
<hr/>							
Subtotal	65,728	100.000%	332,051	-	332,051	16,846	348,897
Second Allocation Total	62,936						
<hr/>							
Total	65,728	100.000%	332,051	-	332,051	16,846	348,897

(A) Alloc basis:

Payroll Checks Issued By Department

Source:

Payroll Statistics

2014 Actual

**York County, Pennsylvania
Central Telephone**

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

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

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

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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	28,088		28,088	28,088
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	5,476	-	5,476	
Employee Benefits	12,111	1	12,112	
Liability Insurance	116	-	116	
Property Insurance	-	-	-	
Retirement Administration	-	-	-	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	2,988	396	3,384	
Commissioners	120	20	140	
Solicitor	-	-	-	
Purchasing	214	10	224	
Controller	667	12	679	
Treasurer	-	-	-	
Human Resources	673	17	690	
Payroll Office	262	14	276	
Central Telephone		849	849	
Archives	-	-	-	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>22,627</u>	<u>1,319</u>	<u>23,946</u>	<u>23,946</u>
Departmental Cost Adjustments				
Direct Telephone	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Total to be Allocated	<u>50,715</u>	<u>1,319</u>	<u>52,034</u>	<u>52,034</u>

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

	Total	General and Administration	
<hr/>			
<u>Wages and Benefits</u>			
Salaries & Wages	11,403		11,403
	-		
<hr/>			
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		-
Telephone	16,685		16,685
Office Supplies	-		
Departmental Expenditures	28,088	-	28,088
<hr/>			
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Direct Telephone	-		
	-		
<hr/>			
Functional Cost	28,088	-	28,088
<hr/>			
Additions: 1st Central Service Centers	22,627	22,627	
REALLOCATE ADMIN		(22,627)	22,627
<hr/>			
Allocable Costs	50,715	-	50,715
Unallocated	-		
1st Allocation	50,715	-	50,715
<hr/>			
Additions: 2nd Central Service Centers	1,319	1,319	

2014 Actual

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

	Total	General and Administration	
REALLOCATE ADMIN		(1,319)	1,319
Allocable Costs	1,319	-	1,319
Unallocated	-		
2nd Allocation	1,319	-	1,319
Total Allocated	52,034	-	52,034

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

User Department	Total	
County Maintenance	1,008	1,008
Information Services	1,035	1,035
Commissioners	372	372
Solicitor	80	80
Purchasing	106	106
Controller	372	372
Treasurer	265	265
Human Resources	504	504
Payroll Office	106	106
Central Telephone	849	849
Archives	164	164
Risk Management	-	-
Human Services	327	327
Fleet Management	-	-
Voter Registration	273	273
Tax Assessment	792	792
Weights & Measurers	55	55
Recorder of Deeds	246	246
Traffic Safety	109	109
Traffic Safety MLR	-	-
Veteran's Affairs	109	109
Register of Wills	355	355
Sheriff	1,938	1,938
Coroner	109	109
Prothonotary	982	982
Clerk Courts	1,200	1,200
Public Defender	573	573
District Attorney	982	982
Courts	4,777	4,777
District Justices	2,948	2,948
Divorce Masters	191	191
Juvenile Probation	956	956
Adult Probation	1,747	1,747
Youth Development Ctr	682	682
Prison	7,808	7,808
EMA	27	27
Parks	518	518
Conservation	300	300
AG Land Pres	82	82
Planning	218	218
Coop Extension	764	764

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

User Department	Total	
Pleasant Acres	4,859	4,859
Children & Youth	1,010	1,010
E-911	4,723	4,723
SC Training Ctr	-	-
Agency on Aging	1,147	1,147
MH/IDD	1,993	1,993
Domestic Relations	3,085	3,085
Drug & Alcohol	246	246
Human Services FGDM	82	82
Other	769	769
Subtotal	52,034	52,034
Total	52,034	52,034

YORK COUNTY, PENNSYLVANIA
Central Telephone
Detail Allocation of
Telephone Services

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	38	1.988%	1,008		1,008		1,008
Information Services	39	2.041%	1,035		1,035		1,035
Commissioners	14	0.733%	372		372		372
Solicitor	3	0.157%	80		80		80
Purchasing	4	0.209%	106		106		106
Controller	14	0.733%	372		372		372
Treasurer	10	0.523%	265		265		265
Human Resources	19	0.994%	504		504		504
Payroll Office	4	0.209%	106		106		106
Central Telephone	32	1.675%	849		849		849
Archives	6	0.314%	159		159	5	164
Human Services	12	0.628%	318		318	9	327
Voter Registration	10	0.523%	265		265	8	273
Tax Assessment	29	1.518%	770		770	22	792
Weights & Measurers	2	0.105%	53		53	2	55
Recorder of Deeds	9	0.471%	239		239	7	246
Traffic Safety	4	0.209%	106		106	3	109
Veteran's Affairs	4	0.209%	106		106	3	109
Register of Wills	13	0.680%	345		345	10	355
Sheriff	71	3.715%	1,884		1,884	54	1,938
Coroner	4	0.209%	106		106	3	109
Prothonotary	36	1.884%	955		955	27	982
Clerk Courts	44	2.302%	1,167		1,167	33	1,200
Public Defender	21	1.099%	557		557	16	573
District Attorney	36	1.884%	955		955	27	982
Courts	175	9.158%	4,644		4,644	133	4,777
District Justices	108	5.651%	2,866		2,866	82	2,948
Divorce Masters	7	0.366%	186		186	5	191
Controlled Subst	4	0.209%	106		106	3	109
Juvenile Probation	35	1.832%	929		929	27	956
Adult Probation	64	3.349%	1,698		1,698	49	1,747
Youth Development Ctr	25	1.308%	663		663	19	682
Prison	286	14.966%	7,590		7,590	218	7,808
EMA	1	0.052%	26		26	1	27
Parks	19	0.994%	504		504	14	518
Conservation	11	0.576%	292		292	8	300
AG Land Pres	3	0.157%	80		80	2	82
Planning	8	0.419%	212		212	6	218
Coop Extension	28	1.465%	743		743	21	764
Pleasant Acres	178	9.314%	4,724		4,724	135	4,859
Children & Youth	37	1.936%	982		982	28	1,010

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
E-911	173	9.053%	4,591		4,591	132	4,723
Agency on Aging	42	2.198%	1,115		1,115	32	1,147
MH/IDD	73	3.820%	1,937		1,937	56	1,993
Health Choices	2	0.105%	53		53	2	55
Domestic Relations	113	5.913%	2,999		2,999	86	3,085
Public Relations	1	0.052%	26		26	1	27
Drug & Alcohol	9	0.471%	239		239	7	246
Human Services FGDM	3	0.157%	80		80	2	82
Other	28	1.465%	748		748	21	769
<hr/>							
Subtotal	1,911	100.000%	50,715	-	50,715	1,319	52,034
Second Allocation Total	1,734						
<hr/>							
Total	1,911	100.000%	50,715	-	50,715	1,319	52,034

(A) Alloc basis: Number of Lines By Department
 Source: Telephone Directory

**York County, Pennsylvania
Archives**

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

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

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

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

2014 Actual

YORK COUNTY, PENNSYLVANIA
Archives
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	294,168		294,168	294,168
Deductions			-	
Exp Reimb	<u>(19,066)</u>		<u>(19,066)</u>	
Total Deductions	(19,066)	-	(19,066)	(19,066)
Allocated Additions				
Building Use	84,612	-	84,612	
Equipment Use	3,609	-	3,609	
Employee Benefits	116,623	17	116,640	
Liability Insurance	947	-	947	
Property Insurance	2,491	-	2,491	
Retirement Administration	2,797	15	2,812	
County Maintenance	91,790	6,508	98,298	
County Annex	62,153	2,118	64,271	
Information Services	14,245	1,899	16,144	
Commissioners	877	144	1,021	
Solicitor	207	3	210	
Purchasing	1,208	58	1,266	
Controller	5,480	107	5,587	
Treasurer	4,057	212	4,269	
Human Resources	2,722	60	2,782	
Payroll Office	966	51	1,017	
Central Telephone	159	5	164	
	-	-	-	
Archives		486	486	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>394,943</u>	<u>11,683</u>	<u>406,626</u>	<u>406,626</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>670,045</u>	<u>11,683</u>	<u>681,728</u>	<u>681,728</u>

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

	Total	General and Administration	Records Management	Nonallocable
<u>Wages and Benefits</u>				
Salaries & Wages	273,443	50,078	115,019	108,346
	-			
<u>Other Expenses and Cost</u>				
Fuel		-	-	-
Supplies		-	-	-
Telephone	892	163	375	353
Utilities		-	-	-
Microfilming	577	106	243	229
Equipment Rental	990	181	416	392
Travel	122	22	51	48
Archival Supplies	411	75	173	163
Contracted Services	11,738	2,150	4,937	4,651
Restoration Exp		-	-	-
Maintenance & Repairs		-	-	-
Office Equipment	5,147	943	2,165	2,039
Office Supplies	848	155	357	336
Professional Services		-	-	-
Training and Staff Development		-	-	-
Pamphlet Subscription		-	-	-
Departmental Expenditures	294,168	53,874	123,737	116,558
<u>Cost Adjustments</u>				
Deductions	(19,066)	(3,492)	(8,020)	(7,554)
<u>Departmental Cost Adjustments</u>				
	-			
Functional Cost	275,102	50,382	115,717	109,003

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

	Total	General and Administration	Records Management	Nonallocable
Additions: 1st Central Service Centers	394,943	394,943		
REALLOCATE ADMIN		(445,325)	229,315	216,010
Allocable Costs	670,045	-	345,032	325,013
Unallocated	(325,013)			(325,013)
1st Allocation	345,032	-	345,032	-
Additions: 2nd Central Service Centers	11,683	11,683		
REALLOCATE ADMIN		(11,683)	6,016	5,667
Allocable Costs	11,683	-	6,016	5,667
Unallocated	(5,667)			(5,667)
2nd Allocation	6,016	-	6,016	-
Total Allocated	351,048	-	351,048	-

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

User Department	Total	Records Management	Nonallocable
Information Services	66	66	-
Commissioners	3,105	3,105	-
Controller	8,591	8,591	-
Treasurer	2,660	2,660	-
Human Resources	2,508	2,508	-
Payroll Office	1,039	1,039	-
Archives	486	486	-
Human Services	1,146	1,146	-
Voter Registration	2,899	2,899	-
Tax Assessment	2,677	2,677	-
Recorder of Deeds	2,028	2,028	-
Veteran's Affairs	-	-	-
Register of Wills	25,925	25,925	-
Sheriff	3,922	3,922	-
Coroner	186	186	-
Prothonotary	32,194	32,194	-
Clerk Courts	97,851	97,851	-
Public Defender	16,958	16,958	-
District Attorney	47,378	47,378	-
Courts	19,393	19,393	-
Divorce Masters	56	56	-
Juvenile Probation	8,637	8,637	-
Adult Probation	11,593	11,593	-
Youth Development Ctr	562	562	-
Prison	165	165	-
EMA	463	463	-
Conservation	2,389	2,389	-
AG Land Pres	10	10	-
Planning	10	10	-
Coop Extension	119	119	-
Pleasant Acres	2,888	2,888	-
Children & Youth	25,893	25,893	-
SC Training Ctr	-	-	-
Agency on Aging	6,634	6,634	-
MH/IDD	7,492	7,492	-
Health Choices	-	-	-
Domestic Relations	11,350	11,350	-
Bridge to Health	-	-	-
Other	313	313	-
Subtotal	351,048	351,048	-
Total	351,048	351,048	-

YORK COUNTY, PENNSYLVANIA
Archives
Detail Allocation of
Records Management

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	6	0.019%	66		66		66
Commissioners	287	0.900%	3,105		3,105		3,105
Controller	794	2.490%	8,591		8,591		8,591
Treasurer	246	0.771%	2,660		2,660		2,660
Human Resources	232	0.727%	2,508		2,508		2,508
Payroll Office	96	0.301%	1,039		1,039		1,039
Archives	45	0.141%	486		486		486
Human Services	104	0.326%	1,125		1,125	21	1,146
Voter Registration	263	0.825%	2,847		2,847	52	2,899
Tax Assessment	243	0.762%	2,629		2,629	48	2,677
Recorder of Deeds	184	0.577%	1,991		1,991	37	2,028
Register of Wills	2,353	7.378%	25,456		25,456	469	25,925
Sheriff	356	1.116%	3,851		3,851	71	3,922
Coroner	17	0.053%	183		183	3	186
Prothonotary	2,922	9.162%	31,612		31,612	582	32,194
Clerk Courts	8,881	27.847%	96,081		96,081	1,770	97,851
Public Defender	1,539	4.826%	16,651		16,651	307	16,958
District Attorney	4,300	13.483%	46,521		46,521	857	47,378
Courts	1,760	5.519%	19,042		19,042	351	19,393
Divorce Masters	5	0.016%	55		55	1	56
Juvenile Probation	784	2.458%	8,481		8,481	156	8,637
Adult Probation	1,052	3.299%	11,383		11,383	210	11,593
Youth Development Ctr	51	0.160%	552		552	10	562
Prison	15	0.047%	162		162	3	165
EMA	42	0.132%	455		455	8	463
Parks	1	0.003%	10		10	-	10
Conservation	217	0.680%	2,346		2,346	43	2,389
AG Land Pres	1	0.003%	10		10	-	10
Planning	1	0.003%	10		10	-	10
Coop Extension	11	0.034%	117		117	2	119
Pleasant Acres	262	0.822%	2,836		2,836	52	2,888
Children & Youth	2,350	7.369%	25,425		25,425	468	25,893
E-911	33	0.103%	355		355	7	362
Agency on Aging	602	1.888%	6,514		6,514	120	6,634
MH/IDD	680	2.132%	7,356		7,356	136	7,492
Health Choices	-	0.000%	-		-	-	-
Domestic Relations	1,030	3.230%	11,145		11,145	205	11,350
Drug & Alcohol	99	0.310%	1,070		1,070	20	1,090
Other	28	0.088%	306		306	7	313
Subtotal	31,892	100.000%	345,032	-	345,032	6,016	351,048
Second Allocation Total	30,186						
Total	31,892	100.000%	345,032	-	345,032	6,016	351,048

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

Source: Archives

**York County, Pennsylvania
Risk Management**

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

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

**York County, Pennsylvania
Human Services**

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

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

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

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

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	3,156,373		3,156,373	3,156,373
Deductions			-	
Major Equipment Grants	(2,759,407)		(2,759,407)	
Total Deductions	(2,759,407)	-	(2,759,407)	(2,759,407)
Allocated Additions				
Liability Insurance	2,106	-	2,106	
Property Insurance	-	-	-	
Retirement Administration	4,798	25	4,823	
Information Services	32,809	4,040	36,849	
Commissioners	697	113	810	
Solicitor	8,258	117	8,375	
Purchasing	2,699	130	2,829	
Controller	3,558	66	3,624	
Treasurer	542	28	570	
Human Resources	5,344	121	5,465	
Payroll Office	1,793	95	1,888	
Central Telephone	318	9	327	
Archives	-	-	-	
Archives	1,125	21	1,146	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>64,047</u>	<u>4,765</u>	<u>68,812</u>	<u>68,812</u>
Departmental Cost Adjustments	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>461,013</u></u>	<u><u>4,765</u></u>	<u><u>465,778</u></u>	<u><u>465,778</u></u>

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

	Total	General and Administration	Administration	
<u>Wages and Benefits</u>				
Salaries & Wages	199,418	-	199,418	-
Fringes Benefits	89,408		89,408	-
<u>Other Expenses and Cost</u>				
Operating Expenses	108,140		108,140	-
Major Equipment	-	-		
Grants	2,759,407	2,759,407		
	-			
Departmental Expenditures	3,156,373	2,759,407	396,966	-
<u>Cost Adjustments</u>				
Deductions	(2,759,407)	(2,759,407)		
Departmental Cost Adjustments				
	-			
Functional Cost	396,966	-	396,966	-
Additions: 1st Central Service Centers	64,047	-	64,047	-
REALLOCATE ADMIN		-	-	-
Allocable Costs	461,013	-	461,013	-
Unallocated	-			-
1st Allocation	461,013	-	461,013	-
Additions: 2nd Central Service Centers	4,765	-	4,765	-
REALLOCATE ADMIN		-	-	-
Allocable Costs	4,765	-	4,765	-
Unallocated	-			-
2nd Allocation	4,765	-	4,765	-
Total Allocated	465,778	-	465,778	-

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

User Department	Total		
Veteran's Affairs	2,585	2,585	-
Youth Development Ctr	6,456	6,456	-
Children & Youth	10,685	10,685	-
Agency on Aging	7,341	7,341	-
MH/IDD	8,282	8,282	-
Health Choices	2,585	2,585	-
Drug & Alcohol	2,585	2,585	-
HSDf	17,032	17,032	-
HAP	10,774	10,774	-
MATP	16,717	16,717	-
SFPP	1,430	1,430	-
CASSP	33,576	33,576	-
Hum Svcs County	18,496	18,496	-
HMIS	14,454	14,454	-
CYS NBB	15,267	15,267	-
Human Services FGDM	1,926	1,926	-
SOC	3,303	3,303	-
HCMU	17,282	17,282	-
Other	(1)	(1)	-
<hr/>			
Subtotal	190,806	190,806	-
<hr/>			
Direct Billed	274,972	274,972	-
Total	465,778	465,778	-

YORK COUNTY, PENNSYLVANIA
Human Services
Detail Allocation of
Administration

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	1,746	0.555%	2,559		2,559	26	2,585
Youth Development Ctr	4,364	1.386%	6,390		6,390	66	6,456
Children & Youth	7,223	2.294%	10,576		10,576	109	10,685
Agency on Aging	4,963	1.576%	7,266		7,266	75	7,341
MH/IDD	5,597	1.778%	8,197		8,197	85	8,282
Health Choices	1,746	0.555%	2,559		2,559	26	2,585
Drug & Alcohol	1,746	0.555%	2,559		2,559	26	2,585
HSDF	35,536	11.286%	52,030	(35,536)	16,494	538	17,032
HAP	22,482	7.140%	32,916	(22,482)	10,434	340	10,774
MATP	34,877	11.077%	51,066	(34,877)	16,189	528	16,717
SFPP	2,981	0.947%	4,366	(2,981)	1,385	45	1,430
CASSP	70,050	22.248%	102,566	(70,050)	32,516	1,060	33,576
Hum Svcs County	12,504	3.971%	18,307	-	18,307	189	18,496
HMIS	30,162	9.579%	44,160	(30,162)	13,998	456	14,454
CYS NBB	31,856	10.117%	46,641	(31,856)	14,785	482	15,267
Human Services FGDM	4,018	1.276%	5,883	(4,018)	1,865	61	1,926
SOC	6,893	2.189%	10,092	(6,893)	3,199	104	3,303
HCMU	36,055	11.451%	52,791	(36,055)	16,736	546	17,282
Bridge to Health	62	0.020%	92	(62)	30	1	31
Other		0.000%	(3)		(3)	2	(1)
Subtotal	314,861	100.000%	461,013	(274,972)	186,041	4,765	190,806
Second Allocation Total	314,861						
Direct Billed				274,972	274,972		274,972
Total	314,861	100.000%	461,013	-	461,013	4,765	465,778

(A) Alloc basis:

Actual Expenses By Grant & Categorical

Source:

Human Services Time Studies

**York County, Pennsylvania
Fleet Management**

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

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

2014 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	121,873		121,873	121,873
Deductions			-	
Major Equipment	-		-	
Grants	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	20,503	-	20,503	
Equipment Use	3,865	-	3,865	
Employee Benefits	53,860	9	53,869	
Liability Insurance	478	-	478	
Property Insurance	1,271	-	1,271	
Commissioners	1,497	246	1,743	
Solicitor	-	-	-	
Purchasing	926	45	971	
Controller	11,942	220	12,162	
Treasurer	-	-	-	
Human Services	-	-	-	
Fleet Management		13,029	13,029	
Total Allocated Additions	<u>99,636</u>	<u>13,769</u>	<u>113,405</u>	<u>113,405</u>
Departmental Cost Adjustments	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>221,509</u></u>	<u><u>13,769</u></u>	<u><u>235,278</u></u>	<u><u>235,278</u></u>

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

	Total	General and Administration	Vehicle Maintenance	
<u>Wages and Benefits</u>				
Salaries & Wages	84,977	-	84,977	
<u>Other Expenses and Cost</u>				
Special Training & Staff Development	526		526	
Telephone	-			
Assoc Dues	50		50	
Maintenance & Repairs	1,194		1,194	
Fuel	2,248		2,248	
Vehicle Insurance	1,272		1,272	
Gas & Oil	(5,577)		(5,577)	
Maintenance - Vehicle	23,039		23,039	
Contract Services	5,097		5,097	
Tools & Equipment	3,163		3,163	
Office supplies & equipment	2,099		2,099	
Welding Supplies	185		185	
Maintenance Supplies	-			
Utilities	3,124		3,124	
Uniform Allowance	476		476	
Major Equipment	-			
	-			
Departmental Expenditures	121,873	-	121,873	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
Functional Cost	121,873	-	121,873	-
Additions: 1st Central Service Centers	99,636	-	99,636	
REALLOCATE ADMIN		-		-
Allocable Costs	221,509	-	221,509	-
Unallocated	-			
1st Allocation	221,509	-	221,509	-
Additions: 2nd Central Service Centers	13,769	-	13,769	
REALLOCATE ADMIN		-		-
Allocable Costs	13,769	-	13,769	-
Unallocated	-			
2nd Allocation	13,769	-	13,769	-
Total Allocated	235,278	-	235,278	-

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

User Department	Total	Vehicle Maintenance	
County Maintenance	4,009	4,009	-
Human Services Center	-	-	-
Fleet Management	13,029	13,029	-
Weights & Measurers	1,064	1,064	-
Traffic Safety	1,064	1,064	-
Sheriff	35,170	35,170	-
Coroner	3,196	3,196	-
Juvenile Probation	5,328	5,328	-
Adult Probation	6,395	6,395	-
Youth Development Ctr	3,196	3,196	-
Prison	15,986	15,986	-
EMA	5,328	5,328	-
Parks	29,842	29,842	-
Planning	2,132	2,132	-
Coop Extension	5,328	5,328	-
Pleasant Acres	7,459	7,459	-
Children & Youth	14,921	14,921	-
E-911	7,459	7,459	-
Liquid Fuels	4,263	4,263	-
MH/IDD	2,132	2,132	-
Weatherization Liheap	3,196	3,196	-
Other	839	839	-
Subtotal	235,278	235,278	-
Direct Billed	-	-	-
Total	235,278	235,278	-

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	4.00	1.810%	4,009		4,009		4,009
Fleet Management	13.00	5.882%	13,029		13,029		13,029
Weights & Measurers	1.00	0.452%	1,001		1,001	63	1,064
Traffic Safety	1.00	0.452%	1,001		1,001	63	1,064
Sheriff	33.00	14.932%	33,076		33,076	2,094	35,170
Coroner	3.00	1.357%	3,006		3,006	190	3,196
District Attorney	10.00	4.525%	10,023		10,023	635	10,658
Controlled Subst	35.00	15.837%	35,080		35,080	2,221	37,301
Juvenile Probation	5.00	2.262%	5,011		5,011	317	5,328
Adult Probation	6.00	2.715%	6,014		6,014	381	6,395
Youth Development Ctr	3.00	1.357%	3,006		3,006	190	3,196
Prison	15.00	6.787%	15,034		15,034	952	15,986
EMA	5.00	2.262%	5,011		5,011	317	5,328
Parks	28.00	12.670%	28,065		28,065	1,777	29,842
Conservation	9.00	4.072%	9,020		9,020	571	9,591
Planning	2.00	0.905%	2,005		2,005	127	2,132
Coop Extension	5.00	2.262%	5,011		5,011	317	5,328
Pleasant Acres	7.00	3.167%	7,015		7,015	444	7,459
Children & Youth	14.00	6.335%	14,033		14,033	888	14,921
E-911	7.00	3.167%	7,015		7,015	444	7,459
Liquid Fuels	4.00	1.810%	4,009		4,009	254	4,263
Agency on Aging	5.00	2.262%	5,011		5,011	317	5,328
MH/IDD	2.00	0.905%	2,005		2,005	127	2,132
Weatherization Liheap	3.00	1.357%	3,006		3,006	190	3,196
CDBG	1.00	0.452%	1,001		1,001	63	1,064
Other		0.000%	12		12	827	839
<hr/>							
Subtotal	221	100.000%	221,509	-	221,509	13,769	235,278
Second Allocation Total	217						
Direct Billed							
Total	221	100.000%	221,509	-	221,509	13,769	235,278

(A) Alloc basis: Number of Vehicles By Department

Source: Controllers Office