

**A CENTRAL SERVICE
COST ALLOCATION PLAN**



YORK
COUNTY, PENNSYLVANIA

ACTUAL 2015

BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2015

Susquehanna Group Advisors, Inc

YORK
COUNTY, PENNSYLVANIA

COUNTYWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

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

1. All costs included in this proposal for the period ending December 31, 2015 to establish cost allocations or billings for August 1, 2016 through July 31, 2017 are allowable in accordance with the requirements of OMB Uniform Guidance, "Cost Principles for State, Local, and Indian Tribal Governments," and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
2. All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expense incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.



Controller

Title

County

York

Date

29 July 2016.

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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 Depreciation	60,476	132,401	360	-	-	85,409	5,658	-	33,703	162,893
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Employee Benefits	59,474	315,684	21,611	-	-	74,343	10,739	-	55,382	94,119
Liability Insurance	562	2,241	119	1,453	-	972	463	-	509	1,028
Property Insurance	1,843	1,935	37	-	-	1,248	582	-	536	2,596
Retirement Administration	2,429	9,715	408	-	-	3,643	1,214	-	2,021	3,236
County Maintenance	40,778	89,278	-	-	-	57,591	-	-	-	78,759
Human Services Center	-	-	-	-	-	-	-	-	34,382	-
County Annex	-	-	3,682	-	-	-	57,950	-	-	-
Information Services	43,854	80,437	1,078	-	-	14,373	6,506	-	7,629	28,273
Commissioners	5,741	1,262	42	886	4,005	661	1,101	-	1,727	609
Solicitor	21,944	4,389	4,389	-	8,777	4,389	-	-	2,195	4,389
Purchasing	2,498	1,843	102	188	289	1,698	1,437	-	784	1,569
Controller	42,160	3,195	82	298	27,961	2,393	7,592	-	11,899	2,293
Treasurer	64	1,533	-	-	22,319	1,085	384	-	-	718
Human Resources/Risk Mgmt	3,265	13,913	446	8,435	-	4,389	1,332	-	2,224	4,702
Payroll Office	602	2,390	95	2,295	-	891	316	-	478	826
Central Telephone	288	834	57	-	-	258	115	-	115	374
Archives	2,749	3,403	-	-	-	2,570	-	-	-	31,283
Human Services	-	-	-	-	-	-	-	-	2,628	-
Fleet Management	-	-	1,066	-	-	-	1,066	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	288,727	664,453	33,574	13,555	63,351	255,913	96,455	-	156,212	417,467
Roll Forward										
Proposed Costs	288,727	664,453	33,574	13,555	63,351	255,913	96,455	-	156,212	417,467

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 Depreciation	447,469	2,484	162,693	244,082	122,041	406,775	2,006,406	6,809	-	47,836
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Employee Benefits	460,336	52,180	170,075	346,597	198,960	703,835	539,665	584,067	-	22,277
Liability Insurance	14,828	627	2,314	3,690	5,680	13,754	10,457	7,461	-	632
Property Insurance	7,140	255	2,596	3,895	1,947	6,551	32,016	6,078	-	763
Retirement Administration	40,873	1,623	9,715	15,778	14,972	38,843	27,922	33,995	-	2,021
County Maintenance	216,615	-	78,759	118,157	59,079	196,916	971,281	-	-	23,157
Human Services Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	25,442	-	-	-	-	-	69,742	-	-
Information Services	111,669	9,093	45,149	148,483	901	197,306	189,533	130,000	-	8,944
Commissioners	5,050	1,447	1,383	1,978	1,967	7,707	11,419	10,872	2,614	256
Solicitor	17,555	4,389	8,777	4,389	4,389	26,332	8,777	-	-	-
Purchasing	5,851	929	3,716	4,168	2,600	13,052	12,659	37,951	15	437
Controller	12,772	9,888	3,774	4,964	5,754	34,649	66,451	59,832	19,864	708
Treasurer	2,236	1,070	2,202	3,401	-	846	191	12,883	176	-
Human Resources/Risk Mgmt	56,853	1,779	14,158	21,990	18,399	48,227	38,973	48,184	-	2,524
Payroll Office	9,686	411	2,422	3,728	3,537	9,175	7,742	8,158	-	478
Central Telephone	2,042	115	1,035	1,266	604	1,035	5,034	3,106	-	201
Archives	4,238	220	38,088	114,974	18,055	57,673	16,744	-	-	101
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	34,132	3,198	-	-	-	11,732	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	1,449,345	115,150	546,856	1,041,540	458,885	1,774,408	3,945,270	1,019,138	22,669	110,335
Roll Forward										
Proposed Costs	1,449,345	115,150	546,856	1,041,540	458,885	1,774,408	3,945,270	1,019,138	22,669	110,335

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 Depreciation	-	122,041	172,715	-	-	450	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	446,346	491,031	125,248	-	2,802,985	6,875	65,048	-
Liability Insurance	-	7,053	12,744	4,796	-	81,585	286	730	-
Property Insurance	-	1,947	2,776	1,850	-	66,260	-	-	-
Retirement Administration	-	23,473	42,088	15,380	-	194,634	408	2,429	-
County Maintenance	-	59,079	78,759	-	-	-	-	-	-
Human Services Center	-	-	10,222	-	-	-	-	-	-
County Annex	-	-	-	-	-	4,606	-	-	-
Information Services	-	127,433	235,035	21,988	-	184,413	-	4,126	-
Commissioners	1,260	2,223	5,837	2,143	92	25,376	66	374	79
Solicitor	-	4,389	8,777	4,389	-	62,726	-	17,555	-
Purchasing	1,061	5,460	5,473	5,140	-	27,338	74	1,003	523
Controller	8,892	2,162	17,545	6,565	700	68,448	255	1,342	602
Treasurer	6,162	479	8,829	159	-	1,101	-	64	-
Human Resources/Risk Mgmt	-	33,837	59,603	22,089	-	292,679	446	2,664	-
Payroll Office	-	5,638	9,973	3,728	-	47,661	95	573	-
Central Telephone	115	1,007	1,841	719	-	8,226	-	29	-
Archives	-	10,788	12,895	397	-	191	-	385	-
Human Services	-	-	-	6,573	-	-	-	-	-
Fleet Management	35,197	5,332	8,532	3,198	-	18,132	-	5,332	-
	-	-	-	-	-	-	-	-	-
Total Allocated	52,687	858,687	1,184,675	224,362	792	3,886,811	8,505	101,654	1,204
Roll Forward									
Proposed Costs	52,687	858,687	1,184,675	224,362	792	3,886,811	8,505	101,654	1,204

**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 Depreciation	-	-	4,671	1,183	259,993	11,438	-	18,220	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	239,411	66,260	8,125	-	26,615	1,232,781	-	-
Liability Insurance	-	3,375	1,937	356	-	1,098	-	-	16,327
Property Insurance	-	4,618	480	122	3,800	1,176	-	290	-
Retirement Administration	-	11,328	6,470	1,214	-	3,236	189,786	-	60,693
County Maintenance	-	-	-	-	175,313	-	-	-	-
Human Services Center	-	-	-	-	-	-	-	18,586	-
County Annex	-	-	47,847	12,118	-	117,160	-	-	-
Information Services	-	23,171	253	6,057	-	1,928	141,699	-	252,264
Commissioners	379	4,706	670	174	20	904	25,936	-	23,807
Solicitor	-	13,166	-	2,195	-	-	26,825	-	15,324
Purchasing	2,308	6,881	87	-	-	1,132	1,495	-	15,969
Controller	2,886	26,005	1,056	584	150	4,879	74,069	-	142,372
Treasurer	-	5,987	527	-	-	64	13,155	-	10,170
Human Resources/Risk Mgmt	-	20,087	7,112	1,332	-	3,556	104,148	-	85,095
Payroll Office	-	3,442	1,528	287	-	765	46,643	-	14,465
Central Telephone	-	547	316	87	230	805	5,120	-	1,064
Archives	-	12	2,660	12	12	142	2,724	-	31,859
Human Services	-	-	-	-	-	-	-	-	10,938
Fleet Management	-	28,798	10,666	-	2,134	5,332	8,532	-	14,932
	-	-	-	-	-	-	-	-	-
Total Allocated	5,573	391,534	152,540	33,846	441,652	180,230	1,872,913	37,096	695,279
Roll Forward									
Proposed Costs	5,573	391,534	152,540	33,846	441,652	180,230	1,872,913	37,096	695,279

**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 Depreciation	268,738	-	-	-	-	-	151,224	-	191,757
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	143,705	-	-	-	-
Liability Insurance	-	15,676	353	-	-	8,551	-	15,669	-
Property Insurance	4,286	29,033	-	-	-	-	2,404	-	3,121
Retirement Administration	-	41,680	1,623	-	-	29,138	-	55,029	-
County Maintenance	-	-	-	-	-	-	-	-	-
Human Services Center	274,129	-	-	-	-	-	154,255	-	195,608
County Annex	-	-	-	-	-	-	-	-	-
Information Services	-	277	-	-	-	16,772	-	114,350	-
Commissioners	-	7,551	144	494	-	10,486	-	12,527	-
Solicitor	-	4,389	-	-	-	4,389	-	4,389	-
Purchasing	-	10,742	2,455	437	-	15,360	-	8,552	-
Controller	-	30,781	100	3,634	-	61,191	-	60,915	-
Treasurer	-	6,833	-	1,053	-	3,544	-	4,869	-
Human Resources/Risk Mgmt	-	55,190	2,380	-	-	40,056	-	74,273	-
Payroll Office	-	9,940	415	-	-	6,945	-	12,999	-
Central Telephone	-	5,408	-	-	-	1,209	-	2,100	-
Archives	-	487	-	-	-	7,462	-	8,554	-
Human Services	-	-	-	-	-	7,630	-	8,522	-
Fleet Management	-	7,466	-	4,266	-	5,332	-	2,134	-
	-	-	-	-	-	-	-	-	-
Total Allocated	547,153	225,453	7,470	9,884	143,705	218,065	307,883	384,882	390,486
Roll Forward									
Proposed Costs	547,153	225,453	7,470	9,884	143,705	218,065	307,883	384,882	390,486

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

Central Services Departments	Health Choices	Health Choices MLR	Domestic Relations	Domestic Relations MLR	Weatherization Lheap	CDBG	Public Relations	Retirement Fund	Drug & Alcohol
Building Depreciation	-	20,043	-	325,428	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	4,034	-	-
Liability Insurance	649	-	7,281	-	-	-	172	-	1,256
Property Insurance	-	319	-	5,193	-	-	-	-	-
Retirement Administration	2,021	-	25,494	-	-	-	408	-	4,450
County Maintenance	-	-	-	157,536	-	-	-	-	-
Human Services Center	-	20,443	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-
Information Services	162	-	2,692	-	-	-	56,436	-	31,230
Commissioners	858	-	3,606	-	1,060	994	67	520	1,922
Solicitor	-	-	4,389	-	2,195	2,195	-	-	-
Purchasing	1,003	-	2,046	-	-	-	28	-	1,945
Controller	5,251	-	10,521	-	8,027	7,259	269	3,917	11,652
Treasurer	319	-	11,000	-	288	2,666	-	319	2,090
Human Resources/Risk Mgmt	2,224	-	36,120	-	-	-	446	-	5,792
Payroll Office	478	-	6,054	-	-	-	95	-	1,051
Central Telephone	57	-	3,250	-	-	-	29	-	258
Archives	-	-	13,650	-	-	-	-	-	1,271
Human Services	2,628	-	-	-	-	-	-	-	2,628
Fleet Management	-	-	-	-	3,198	1,066	-	-	-
	-	-	-	-	-	-	-	-	-
Total Allocated	15,650	40,805	126,103	488,157	14,768	14,180	61,984	4,756	65,545
Roll Forward			(9,460)						
Proposed Costs	15,650	40,805	116,643	488,157	14,768	14,180	61,984	4,756	65,545

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

Central Services Departments	HSDf	HAP	MATP	SFPp	CASSP	Hum Svcs County	Drug & Alcohol MLR	HMIS	CYS NBB	Human Services FGDM
Building Depreciation	-	-	-	-	-	-	38,264	-	-	6,830
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	608	-	-	109
Retirement Administration	-	-	-	-	-	-	-	-	-	-
County Maintenance	-	-	-	-	-	-	-	-	-	-
Human Services Center	-	-	-	-	-	-	39,028	-	-	6,969
County Annex	-	-	-	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	-	-	-	-	162
Commissioners	-	-	-	-	-	-	-	-	-	263
Solicitor	-	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-	957
Controller	-	-	-	-	-	-	-	-	-	2,003
Treasurer	-	-	-	-	-	-	-	-	-	-
Human Resources/Risk Mgmt	-	-	-	-	-	-	-	-	-	-
Payroll Office	-	-	-	-	-	-	-	-	-	-
Central Telephone	-	-	-	-	-	-	-	-	-	87
Archives	-	-	-	-	-	-	-	-	-	-
Human Services	11,815	11,587	13,486	714	51,420	12,089	-	7,822	12,699	1,532
Fleet Management	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	11,815	11,587	13,486	714	51,420	12,089	77,900	7,822	12,699	18,912
Roll Forward										
Proposed Costs	11,815	11,587	13,486	714	51,420	12,089	77,900	7,822	12,699	18,912

**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 Depreciation	-	-	-	-	60,456	5,580,746	-	-	5,580,746
Equipment Depreciation	-	-	-	-	8,821	8,821	-	-	8,821
Employee Benefits	-	-	-	-	25,500,291	34,868,099	-	-	34,868,099
Liability Insurance	-	-	-	-	10	246,694	-	-	246,694
Property Insurance	-	-	-	-	2,142	200,552	-	-	200,552
Retirement Administration	-	-	-	-	(28)	919,362	-	-	919,362
County Maintenance	-	-	-	-	32,153	2,433,210	-	-	2,433,210
Human Services Center	-	-	-	-	1,110	754,732	-	-	754,732
County Annex	-	-	-	-	130,788	469,335	-	-	469,335
Information Services	-	-	-	-	5,724	2,249,400	-	-	2,249,400
Commissioners	-	-	206	-	2,004	197,475	-	765,078	962,553
Solicitor	-	-	-	-	-	302,372	-	-	302,372
Purchasing	-	-	-	-	5,637	214,892	-	-	214,892
Controller	-	-	1,561	-	15,014	897,136	-	316,514	1,213,650
Treasurer	-	-	95	-	2,429	131,310	-	609,210	740,520
Human Resources/Risk Mgmt	-	-	-	-	(25)	1,138,897	-	-	1,138,897
Payroll Office	-	-	-	-	2	226,007	-	-	226,007
Central Telephone	-	-	-	-	746	49,729	-	-	49,729
Archives	-	-	-	-	356	383,955	-	353,877	737,832
Human Services	2,973	21,002	-	403	-	189,089	341,863	-	530,952
Fleet Management	-	-	-	-	424	221,197	-	-	221,197
	-	-	-	-	-	-	-	-	-
Total Allocated	2,973	21,002	1,862	403	25,768,054	51,683,010	341,863	2,044,679	54,069,552
Roll Forward						(9,460)	-	-	(9,460)
Proposed Costs	2,973	21,002	1,862	403	25,768,054	51,673,550	341,863	2,044,679	54,060,092

YORK COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2015</u>	<u>Fixed Costs Fiscal 2015</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Voter Registration	288,727			288,727		288,727
Tax Assessment	664,453			664,453		664,453
Weights & Measurers	33,574			33,574		33,574
Tax Collectors	13,555			13,555		13,555
Tax Claims	63,351			63,351		63,351
Recorder of Deeds	255,913			255,913		255,913
Traffic Safety	96,455			96,455		96,455
Veteran's Affairs	156,212			156,212		156,212
Register of Wills	417,467			417,467		417,467
Sheriff	1,449,345			1,449,345		1,449,345
Coroner	115,150			115,150		115,150
Prothonotary	546,856			546,856		546,856
Clerk Courts	1,041,540			1,041,540		1,041,540
Public Defender	458,885			458,885		458,885
District Attorney	1,774,408			1,774,408		1,774,408
Courts	3,945,270			3,945,270		3,945,270
District Justices	1,019,138			1,019,138		1,019,138
Constables	22,669			22,669		22,669
Divorce Masters	110,335			110,335		110,335
Controlled Subst	52,687			52,687		52,687
Juvenile Probation	858,687			858,687		858,687
Adult Probation	1,184,675			1,184,675		1,184,675
Youth Development Ctr	224,362			224,362		224,362
Maint Adults	792			792		792
Prison	3,886,811			3,886,811		3,886,811
Public Safety	8,505			8,505		8,505
EMA	101,654			101,654		101,654
Radiation Act	1,204			1,204		1,204
HazMat	5,573			5,573		5,573
Parks	391,534			391,534		391,534
Conservation	152,540			152,540		152,540
AG Land Pres	33,846			33,846		33,846
Planning	441,652			441,652		441,652
Coop Extension	180,230			180,230		180,230
Pleasant Acres	1,872,913			1,872,913		1,872,913
Human Services MLR	37,096			37,096		37,096
Children & Youth	695,279			695,279		695,279
Children & Youth MLR	547,153			547,153		547,153

YORK COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2015</u>	<u>Fixed Costs Fiscal 2015</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
E-911	225,453			225,453		225,453
E-911 Maintenance	7,470			7,470		7,470
Liquid Fuels	9,884			9,884		9,884
SC Training Ctr	143,705			143,705		143,705
Agency on Aging	218,065			218,065		218,065
Aging MLR	307,883			307,883		307,883
MH/IDD	384,882			384,882		384,882
MH/IDD MLR	390,486			390,486		390,486
Health Choices	15,650			15,650		15,650
Health Choices MLR	40,805			40,805		40,805
Domestic Relations	126,103	135,563	(9,460)	116,643		116,643
Domestic Relations MLR	488,157			488,157		488,157
Weatherization Liheap	14,768			14,768		14,768
CDBG	14,180			14,180		14,180
Public Relations	61,984			61,984		61,984
Retirement Fund	4,756			4,756		4,756
Drug & Alcohol	65,545			65,545		65,545
HSDf	11,815			11,815		11,815
HAP	11,587			11,587		11,587
MATP	13,486			13,486		13,486
SFPP	714			714		714
CASSP	51,420			51,420		51,420
Hum Svcs County	12,089			12,089		12,089
Drug & Alcohol MLR	77,900			77,900		77,900
HMIS	7,822			7,822		7,822
CYS NBB	12,699			12,699		12,699
Human Services FGDM	18,912			18,912		18,912
SOC	2,973			2,973		2,973
HCMU	21,002			21,002		21,002
Weatherization DOE	1,862			1,862		1,862
Bridge to Health	403			403		403
Other	25,768,054			25,768,054		25,768,054
Sub Total	51,683,010	135,563	(9,460)	51,673,550		51,673,550
Direct Billed	341,863					341,863
Unallocated	2,044,679					2,044,679
Total	<u>54,069,552</u>					<u>54,060,092</u>

YORK COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>	
Building Depreciation	-	6,131,986	-	6,131,986
Equipment Depreciation	-	252,361	-	252,361
Employee Benefits	38,428,038	(1,088,099)	-	37,339,939
Liability Insurance	261,863	-	-	261,863
Property Insurance	211,055	-	-	211,055
Retirement Administration	954,488	-	-	954,488
County Maintenance	2,399,926	(112,606)	-	2,287,320
Human Services Center	464,991	28,569	-	493,560
County Annex	369,505	-	-	369,505
Information Services	1,979,169	(110,341)	-	1,868,828
Commissioners	451,544	-	-	451,544
Solicitor	308,468	-	-	308,468
Purchasing	123,134	-	-	123,134
Controller	876,750	-	-	876,750
Treasurer	356,680	-	-	356,680
Human Resources/Risk Mgmt	724,599	-	-	724,599
Payroll Office	137,257	-	-	137,257
Central Telephone	313,579	(279,627)	-	33,952
Archives	311,518	(13,312)	-	298,206
Human Services	2,855,784	(2,390,653)	-	465,131
Fleet Management	122,926	-	-	122,926
Voter Registration			288,727	54,069,552
Tax Assessment			664,453	
Weights & Measurers			33,574	
Tax Collectors			13,555	
Tax Claims			63,351	
Recorder of Deeds			255,913	
Traffic Safety			96,455	
Traffic Safety MLR			-	
Veteran's Affairs			156,212	
Register of Wills			417,467	
Sheriff			1,449,345	
Coroner			115,150	
Prothonotary			546,856	
Clerk Courts			1,041,540	
Public Defender			458,885	
District Attorney			1,774,408	
Courts			3,945,270	
District Justices			1,019,138	
Constables			22,669	

YORK COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Divorce Masters			110,335
Controlled Subst			52,687
Juvenile Probation			858,687
Adult Probation			1,184,675
Youth Development Ctr			224,362
Maint Adults			792
Prison			3,886,811
Public Safety			8,505
EMA			101,654
Radiation Act			1,204
HazMat			5,573
Parks			391,534
Conservation			152,540
AG Land Pres			33,846
Planning			441,652
Coop Extension			180,230
Pleasant Acres			1,872,913
Human Services MLR			37,096
Children & Youth			695,279
Children & Youth MLR			547,153
E-911			225,453
E-911 Maintenance			7,470
Liquid Fuels			9,884
SC Training Ctr			143,705
Agency on Aging			218,065
Aging MLR			307,883
MH/IDD			384,882
MH/IDD MLR			390,486
Health Choices			15,650
Health Choices MLR			40,805
Domestic Relations			126,103
Domestic Relations MLR			488,157
Weatherization Liheap			14,768
CDBG			14,180
Public Relations			61,984
Retirement Fund			4,756
HSDF			11,815
HAP			11,587
MATP			13,486
SFPP			714

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
CASSP			51,420
Hum Svcs County			12,089
Drug & Alcohol MLR			77,900
HMIS			7,822
CYS NBB			12,699
Human Services FGDM			18,912
SOC			2,973
HCMU			21,002
Weatherization DOE			1,862
Bridge to Health			403
Other			25,768,054
Direct Billed			341,863
Unallocated			2,044,679
			<hr/>
Totals	<u>51,651,274</u>	<u>2,418,278</u>	<u>54,069,552</u>

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Human Services Center	County Annex	Information Services	Commissioners	Solicitor	Purchasing
Schedule Reference:													
Building Depreciation	(6,131,986)	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	(252,361)	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(37,345,296)	-	-	-	-	-	-	-	544	-	-
Liability Insurance	-	-	-	(261,888)	-	-	-	-	-	-	2	-	-
Property Insurance	-	-	-	-	(211,080)	-	-	-	-	-	2	-	-
Retirement Administration	-	-	15,239	119	-	(971,157)	-	-	-	-	96	-	82
County Maintenance	45,068	24,398	431,750	2,156	862	11,328	(2,904,515)	21,349	-	11,561	2,652	12,923	12,155
Human Services Center	-	6,135	194,826	681	-	3,643	61,264	(776,081)	-	76	897	-	3,498
County Annex	-	5,652	127,245	581	-	2,837	26,534	-	(543,162)	-	586	-	2,332
Information Services	128,184	152,905	404,620	2,378	1,894	7,685	63,460	-	-	(2,681,301)	906	12,923	2,716
Commissioners	61,701	3,554	258,976	1,127	902	2,021	41,605	-	-	21,102	(976,196)	71,466	1,495
Solicitor	10,994	28	117,554	766	160	1,623	7,414	-	-	12,677	251	(463,320)	151
Purchasing	33,781	1,455	42,219	301	494	1,214	22,778	-	-	9,024	496	8,777	(248,340)
Controller	66,084	3,368	261,194	1,534	966	4,042	44,560	-	-	23,536	499	13,166	1,640
Treasurer	44,248	1,017	131,698	812	647	2,429	29,837	-	-	183,656	1,515	8,777	1,234
Human Resources/Risk Mgmt	57,115	8,592	243,887	1,348	834	4,450	38,513	-	-	82,868	932	21,944	3,208
Payroll Office	-	22,817	45,910	364	-	1,214	-	-	-	27,188	148	-	261
Central Telephone	-	5,759	12,777	82	-	-	-	-	-	-	150	-	43
Archives	83,964	3,795	132,923	868	2,495	3,236	115,340	-	73,827	24,776	1,050	2,195	1,640
Human Services	-	-	-	1,670	-	4,450	-	-	-	35,437	1,002	8,777	1,569
Fleet Management	20,101	4,065	56,381	407	1,274	1,623	-	-	-	-	1,915	-	1,424
Voter Registration	60,476	-	59,474	562	1,843	2,429	40,778	-	-	43,854	5,741	21,944	2,498
Tax Assessment	132,401	-	315,684	2,241	1,935	9,715	89,278	-	-	80,437	1,262	4,389	1,843
Weights & Measurers	360	-	21,611	119	37	408	-	-	3,662	1,078	42	4,389	102
Tax Collectors	-	-	-	1,453	-	-	-	-	-	-	886	-	188
Tax Claims	-	-	-	-	-	-	-	-	-	-	4,005	8,777	289
Recorder of Deeds	85,409	-	74,343	972	1,248	3,643	57,591	-	-	14,373	661	4,389	1,698
Traffic Safety	5,658	-	10,739	463	582	1,214	-	-	57,950	6,506	1,101	-	1,437
Traffic Safety MLR	-	-	-	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	33,703	-	55,382	509	536	2,021	-	34,362	-	7,629	1,727	2,195	784
Register of Wills	162,693	-	94,119	1,028	2,596	3,236	78,759	-	-	28,273	609	4,389	1,569
Sheriff	447,469	-	460,336	14,828	7,140	40,873	216,615	-	-	111,669	5,050	17,555	5,851
Coroner	2,484	-	52,180	827	255	1,623	-	-	25,442	9,093	1,447	4,389	929
Prothonotary	162,693	-	170,075	2,314	2,596	9,715	78,759	-	-	45,149	1,383	8,777	3,716
Clerk Courts	244,082	-	346,597	3,690	3,895	15,778	118,157	-	-	148,483	1,978	4,389	4,168
Public Defender	122,041	-	198,960	5,680	1,947	14,972	59,079	-	-	901	1,967	4,389	2,600
District Attorney	406,775	-	703,835	13,754	6,551	38,843	196,916	-	-	197,308	7,707	26,332	13,052
Courts	2,006,406	-	539,665	10,457	32,016	27,922	971,281	-	-	189,533	11,419	8,777	12,659
District Justices	8,809	-	584,067	7,461	6,078	33,995	-	-	69,742	130,000	10,872	-	37,951
Constables	-	-	-	-	-	-	-	-	-	-	2,614	-	15
Divorce Masters	47,836	-	22,277	632	763	2,021	23,157	-	-	8,944	256	-	437
Controlled Subst	-	-	-	-	-	-	-	-	-	-	1,260	-	1,061
Juvenile Probation	122,041	-	446,346	7,053	1,947	23,473	59,079	-	-	127,433	2,223	4,389	5,460
Adult Probation	172,715	-	491,031	12,744	2,776	42,088	76,759	10,222	-	235,035	5,837	8,777	5,473
Youth Development Ctr	-	-	125,248	4,798	1,850	15,380	-	-	-	21,988	2,143	4,389	5,140
Maint Adults	-	-	-	-	-	-	-	-	-	-	92	-	-
Prison	450	-	2,802,985	81,585	66,260	194,634	-	-	4,606	184,413	25,376	62,726	27,338
Public Safety	-	-	6,875	286	-	408	-	-	-	-	66	-	74
EMA	-	-	65,048	730	-	2,429	-	-	-	4,126	374	17,555	1,003
Radiation Act	-	-	-	-	-	-	-	-	-	-	79	-	523
HazMat	-	-	-	-	-	-	-	-	-	-	379	-	2,308
Parks	-	-	239,411	3,375	4,618	11,328	-	-	-	23,171	4,706	13,166	6,881

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Employee Benefits	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Human Services Center	County Annex	Information Services	Commissioners	Solicitor	Purchasing
Schedule Reference:													
Conservation	4,671	-	66,260	1,937	480	6,470	-	-	47,847	253	670	-	87
AG Land Pres	1,183	-	8,125	356	122	1,214	-	-	12,118	6,057	174	2,195	-
Planning	259,993	-	-	-	3,800	-	175,313	-	-	-	20	-	-
Coop Extension	11,438	-	26,615	1,098	1,176	3,236	-	-	117,160	1,928	904	-	1,132
Pleasant Acres	-	-	1,232,781	-	-	189,786	-	-	-	141,699	25,936	26,825	1,495
Human Services MLR	18,220	-	-	-	290	-	-	18,586	-	-	-	-	-
Children & Youth	-	-	-	16,327	-	60,693	-	-	-	252,264	23,807	15,324	15,969
Children & Youth MLR	268,738	-	-	-	4,266	-	-	274,129	-	-	-	-	-
E-911	-	-	-	15,676	29,033	41,680	-	-	-	277	7,551	4,389	10,742
E-911 Maintenance	-	-	-	353	-	1,623	-	-	-	-	144	-	2,455
Liquid Fuels	-	-	-	-	-	-	-	-	-	-	494	-	437
SC Training Ctr	-	-	143,705	-	-	-	-	-	-	-	-	-	-
Agency on Aging	-	-	-	8,551	-	29,138	-	-	-	16,772	10,486	4,389	15,360
Aging MLR	151,224	-	-	-	2,404	-	-	154,255	-	-	-	-	-
MH/IDD	-	-	-	15,669	-	55,029	-	-	-	114,350	12,527	4,389	8,552
MH/IDD MLR	191,757	-	-	-	3,121	-	-	195,608	-	-	-	-	-
Health Choices	-	-	-	649	-	2,021	-	-	-	162	858	-	1,003
Health Choices MLR	20,043	-	-	-	319	-	-	20,443	-	-	-	-	-
Domestic Relations	-	-	-	7,281	-	25,494	-	-	-	2,692	3,606	4,389	2,046
Domestic Relations MLR	325,428	-	-	-	5,193	-	157,536	-	-	-	-	-	-
Weatherization Lineap	-	-	-	-	-	-	-	-	-	-	1,060	2,195	-
CDBG	-	-	-	-	-	-	-	-	-	-	994	2,195	-
Public Relations	-	-	4,034	172	-	408	-	-	-	56,436	67	-	28
Retirement Fund	-	-	-	-	-	-	-	-	-	-	520	-	-
Drug & Alcohol	-	-	-	1,256	-	4,450	-	-	-	31,230	1,922	-	1,945
HSDF	-	-	-	-	-	-	-	-	-	-	-	-	-
HAP	-	-	-	-	-	-	-	-	-	-	-	-	-
MATP	-	-	-	-	-	-	-	-	-	-	-	-	-
SFPP	-	-	-	-	-	-	-	-	-	-	-	-	-
CASSP	-	-	-	-	-	-	-	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug & Alcohol MLR	38,264	-	-	-	608	-	-	39,028	-	-	-	-	-
HMS	-	-	-	-	-	-	-	-	-	-	-	-	-
CYS NBB	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services FGDM	6,830	-	-	-	109	-	-	6,969	-	162	263	-	957
SOC	-	-	-	-	-	-	-	-	-	-	-	-	-
HCMU	-	-	-	-	-	-	-	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-	-	-	-	-	206	-	-
Bridge to Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	60,456	8,821	25,500,291	10	2,142	(28)	32,153	1,110	130,788	5,724	2,004	-	5,637
Unallocated	-	-	-	-	-	-	-	-	-	-	765,078	-	-
Direct Billings	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Controller	Treasurer	Human Resources/Risk Mgmt	Payroll Office	Central Telephone	Archives	Human Services	Fleet Management	Total Plan Allocation
Schedule Reference:									
Building Depreciation	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	4,813	-	-	-	-	-	-	-	-
Liability Insurance	23	-	-	-	-	-	-	-	-
Property Insurance	23	-	-	-	-	-	-	-	-
Retirement Administration	607	-	433	93	-	-	-	-	-
County Maintenance	16,556	279	15,372	2,612	1,071	-	-	5,103	-
Human Services Center	5,727	-	4,935	839	-	-	-	-	-
County Annex	3,470	-	3,768	652	-	-	-	-	-
Information Services	3,313	354	8,190	1,771	1,099	75	-	-	-
Commissioners	22,132	31,671	2,157	466	395	3,882	-	-	-
Solicitor	875	176	1,725	373	85	-	-	-	-
Purchasing	2,982	-	1,292	280	113	-	-	-	-
Controller	(1,311,466)	-	4,307	932	395	8,495	-	-	-
Treasurer	8,336	(778,172)	2,963	685	282	3,358	-	-	-
Human Resources/Risk Mgmt	4,355	-	(1,197,219)	1,058	536	2,980	-	-	-
Payroll Office	387	-	1,332	(238,286)	113	1,295	-	-	-
Central Telephone	602	-	780	191	(54,336)	-	-	-	-
Archives	5,481	4,629	3,556	765	173	(758,919)	-	-	-
Human Services	4,565	543	5,281	1,180	345	1,002	(530,952)	-	-
Fleet Management	13,571	-	2,231	382	-	-	-	(226,300)	-
Voter Registration	42,160	64	3,265	602	288	2,749	-	-	288,727
Tax Assessment	3,195	1,533	13,913	2,390	834	3,403	-	-	664,453
Weights & Measurers	82	-	446	95	57	-	-	1,066	33,574
Tax Collectors	298	-	8,435	2,295	-	-	-	-	13,555
Tax Claims	27,961	22,319	-	-	-	-	-	-	63,351
Recorder of Deeds	2,393	1,085	4,389	891	258	2,570	-	-	255,913
Traffic Safety	7,592	384	1,332	316	115	-	-	1,066	96,455
Traffic Safety MLR	-	-	-	-	-	-	-	-	-
Veteran's Affairs	11,899	-	2,224	478	115	-	2,628	-	156,212
Register of Wills	2,293	718	4,702	826	374	31,283	-	-	417,467
Sheriff	12,772	2,236	56,853	9,666	2,042	4,238	-	34,132	1,449,345
Coroner	9,888	1,070	1,779	411	115	220	-	3,198	115,150
Prothonotary	3,774	2,202	14,158	2,422	1,035	38,088	-	-	546,856
Clerk Courts	4,964	3,401	21,990	3,728	1,266	114,974	-	-	1,041,540
Public Defender	5,754	-	18,399	3,537	604	18,055	-	-	458,885
District Attorney	34,649	846	48,227	9,175	1,035	57,673	-	11,732	1,774,408
Courts	66,451	191	38,973	7,742	5,034	16,744	-	-	3,945,270
District Justices	59,832	12,883	48,184	8,158	3,106	-	-	-	1,019,138
Constables	19,964	176	-	-	-	-	-	-	22,669
Divorce Masters	708	-	2,524	478	201	101	-	-	110,335
Controlled Subst	8,892	6,162	-	-	115	-	-	35,197	52,687
Juvenile Probation	2,162	479	33,837	5,638	1,007	10,788	-	5,332	858,687
Adult Probation	17,545	8,829	59,603	9,973	1,841	12,895	-	8,532	1,184,675
Youth Development Cir	6,565	159	22,089	3,728	718	397	6,573	3,198	224,362
Maint Adults	700	-	-	-	-	-	-	-	792
Prison	68,448	1,101	292,679	47,661	8,226	191	-	18,132	3,888,811
Public Safety	255	-	446	95	-	-	-	-	8,505
EMA	1,342	64	2,664	573	29	385	-	5,332	101,654
Radiation Act	602	-	-	-	-	-	-	-	1,204
HazMat	2,886	-	-	-	-	-	-	-	5,573
Parks	26,005	5,987	20,087	3,442	547	12	-	28,798	391,534

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Controller	Treasurer	Human Resources/Risk Mgmt	Payroll Office	Central Telephone	Archives	Human Services	Fleet Management	Total Plan Allocation
Schedule Reference:									
Conservation	1,056	527	7,112	1,528	316	2,660	-	10,666	152,540
AG Land Pres	584	-	1,332	287	87	12	-	-	33,846
Planning	150	-	-	-	230	12	-	2,134	441,652
Coop Extension	4,879	64	3,556	765	805	142	-	5,332	180,230
Pleasant Acres	74,069	13,155	104,148	46,643	5,120	2,724	-	8,532	1,872,913
Human Services MLR	-	-	-	-	-	-	-	-	37,096
Children & Youth	142,372	10,170	85,095	14,465	1,064	31,859	10,938	14,932	695,279
Children & Youth MLR	-	-	-	-	-	-	-	-	547,153
E-911	30,781	6,833	55,190	9,940	5,408	487	-	7,466	225,453
E-911 Maintenance	100	-	2,380	415	-	-	-	-	7,470
Liquid Fuels	3,634	1,053	-	-	-	-	-	4,266	9,884
SC Training Ctr	-	-	-	-	-	-	-	-	143,705
Agency on Aging	61,191	3,544	40,056	6,945	1,209	7,462	7,630	5,332	218,065
Aging MLR	-	-	-	-	-	-	-	-	307,883
MH/IDD	60,915	4,869	74,273	12,999	2,100	8,554	8,522	2,134	384,882
MH/IDD MLR	-	-	-	-	-	-	-	-	390,486
Health Choices	5,251	319	2,224	478	57	-	2,828	-	15,650
Health Choices MLR	-	-	-	-	-	-	-	-	40,805
Domestic Relations	10,521	11,000	36,120	6,054	3,250	13,650	-	-	126,103
Domestic Relations MLR	-	-	-	-	-	-	-	-	488,157
Weatherization Lheap	8,027	288	-	-	-	-	-	3,198	14,768
CDBG	7,259	2,666	-	-	-	-	-	1,066	14,180
Public Relations	269	-	446	95	29	-	-	-	61,984
Retirement Fund	3,917	319	-	-	-	-	-	-	4,756
Drug & Alcohol	11,852	2,090	5,792	1,051	258	1,271	2,628	-	65,545
HSDf	-	-	-	-	-	-	11,815	-	11,815
HAP	-	-	-	-	-	-	11,587	-	11,587
MATP	-	-	-	-	-	-	13,486	-	13,486
SFPP	-	-	-	-	-	-	714	-	714
CASSP	-	-	-	-	-	-	51,420	-	51,420
Hum Svcs County	-	-	-	-	-	-	12,089	-	12,089
Drug & Alcohol MLR	-	-	-	-	-	-	-	-	77,900
HMS	-	-	-	-	-	-	7,822	-	7,822
CYS NBB	-	-	-	-	-	-	12,699	-	12,699
Human Services FGDM	2,003	-	-	-	87	-	1,532	-	18,912
SOC	-	-	-	-	-	-	2,973	-	2,973
HCMU	-	-	-	-	-	-	21,002	-	21,002
Weatherization DOE	1,561	95	-	-	-	-	-	-	1,862
Bridge to Health	-	-	-	-	-	-	403	-	403
Other	15,014	2,429	(25)	2	746	356	-	424	25,768,054
Unallocated	316,514	609,210	-	-	-	353,877	-	-	2,044,679
Direct Billings	-	-	-	-	-	-	341,863	-	341,863
Totals	-	-	-	-	-	-	-	-	54,089,552

YORK COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
Building Depreciation	
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 Depreciation	
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/Risk Mgmt	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 Depreciation**

OMB Uniform Guidance allows for building 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. Cost through 2014, including renovations, equal \$20,992,091. Of this amount 2% (\$419,842) is allocable to depreciation and is further allocated to departments based on departmental usage of total building square footage. In 2015 there were additional improvements at a cost of \$126,133 resulted in additional depreciation of (5%) \$ 6,307. In addition to the building depreciation \$ 586,165 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 depreciation and is allocated to departments based on usable square footage. In 2015 there were additional improvements at a cost of \$189,062 resulted in additional depreciation of (5%) \$9,453. In addition to depreciation, \$ 2,740,548 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 depreciation. The Human Services Center, a former Bon Ton building, was purchased in 1989. Cost through 2014 including renovations, equal \$10,672,201. Of this amount 3.33% (\$355,384) is allocable to depreciation and is further allocated to departments based on departmental usage of total building square footage. In 2015 improvements costing \$53,821 added another (5%) \$2,691 of depreciation. In addition to the depreciation, \$385,920 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 depreciation and is further allocated to departments based on departmental usage of total building square footage. In 2015 \$74,506 of improvements were made increasing depreciation by an additional (5%) \$3,725.

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 depreciation and is directly allocated to Fleet Management based on percentage of space occupied. In 2015 additional improvements costing \$10,734 were made resulting in an additional depreciation charge of (5%) \$537. In addition to depreciation \$ 12,985 of interest was paid to fund construction cost; interest was also allocated based on percentage of space occupied.

Actual 2015

**York County, Pennsylvania
Building Depreciation**

The Archives Building's total costs, including renovations equal \$1,749,517. Of this amount, 2% (\$34,990) is allocable to the depreciation. In 2015 there were additional improvements at a cost of \$34,789 resulted in additional depreciation of \$ 1,739. In addition to depreciation, \$40,027 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.

Ref: OMB 2CFR 200.436 Depreciation

**YORK COUNTY, PENNSYLVANIA
Building Depreciation
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 Depreciation	2,366,341		2,366,341	2,366,341
Interest Expense	3,765,645		3,765,645	3,765,645
	-		-	-
	-		-	-
Total Departmental Cost Adjustments	<u>6,131,986</u>	-	<u>6,131,986</u>	<u>6,131,986</u>
Total to be Allocated	<u>6,131,986</u>	-	<u>6,131,986</u>	<u>6,131,986</u>

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

	Total	General And Administration	Admin Center	Human Services Center	Judicial Center	Fleet Management	Annex Building	Archives Building
<u>Wages and Benefits</u>	-							
<u>Other Expenses and Cost</u>	-							
Departmental Expenditures	-	-	-	-	-	-	-	-
<u>Cost Adjustments</u>								
Deductions	-	-						
Departmental Cost Adjustments								
Building Depreciation	2,366,341		426,149	358,075	1,485,244	7,116	53,028	36,729
Interest Expense	3,765,645		586,165	385,920	2,740,548	12,985	-	40,027
	-							
Functional Cost	6,131,986	-	1,012,314	743,995	4,225,792	20,101	53,028	76,756
Additions: 1st Central Service Centers	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	6,131,986	-	1,012,314	743,995	4,225,792	20,101	53,028	76,756
Unallocated	-							
1st Allocation	6,131,986	-	1,012,314	743,995	4,225,792	20,101	53,028	76,756
Additions: 2nd Central Service Centers	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-	-
Unallocated	-							
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	6,131,986	-	1,012,314	743,995	4,225,792	20,101	53,028	76,756

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

User Department	Total	Admin Center	Human Services	Judicial Center	Fleet	Annex Building	Archives Building
County Maintenance	45,068	39,875	5,193	-	-	-	-
Information Services	128,184	112,549	-	15,635	-	-	-
Commissioners	61,701	61,701	-	-	-	-	-
Soilctor	10,994	10,994	-	-	-	-	-
Purchasing	33,781	33,781	-	-	-	-	-
Controller	66,084	66,084	-	-	-	-	-
Treasurer	44,248	44,248	-	-	-	-	-
Human Resources/Risk Mgmt	57,115	57,115	-	-	-	-	-
Archives	83,964	-	-	-	-	7,208	76,756
Fleet Management	20,101	-	-	-	20,101	-	-
Voter Registration	60,476	60,476	-	-	-	-	-
Tax Assessment	132,401	132,401	-	-	-	-	-
Weights & Measurers	360	-	-	-	-	360	-
Recorder of Deeds	85,409	85,409	-	-	-	-	-
Register of Wills	162,693	-	-	162,693	-	-	-
Sheriff	447,469	-	-	447,469	-	-	-
Coroner	2,484	-	-	-	-	2,484	-
Prothonotary	162,693	-	-	162,693	-	-	-
Clerk Courts	244,082	-	-	244,082	-	-	-
Public Defender	122,041	-	-	122,041	-	-	-
District Attorney	406,775	-	-	406,775	-	-	-
Courts	2,006,406	-	-	2,006,406	-	-	-
District Justices	6,809	-	-	-	-	6,809	-
Divorce Masters	47,836	-	-	47,836	-	-	-
Juvenile Probation	122,041	-	-	122,041	-	-	-
Adult Probation	172,715	-	10,022	162,693	-	-	-
Conservation	4,671	-	-	-	-	4,671	-
AG Land Pres	1,183	-	-	-	-	1,183	-
Planning	259,993	259,993	-	-	-	-	-
Coop Extension	11,438	-	-	-	-	11,438	-
Human Services MLR	18,220	-	18,220	-	-	-	-
Children & Youth MLR	268,738	-	268,738	-	-	-	-
E-911	-	-	-	-	-	-	-
MH/IDD MLR	191,757	-	191,757	-	-	-	-
Health Choices MLR	20,043	-	20,043	-	-	-	-
Domestic Relations MLR	325,428	-	-	325,428	-	-	-
Other	60,456	47,688	1	-	-	12,767	-
Subtotal	6,131,986	1,012,314	743,995	4,225,792	20,101	53,028	76,756
Total	6,131,986	1,012,314	743,995	4,225,792	20,101	53,028	76,756

**YORK COUNTY, PENNSYLVANIA
Building Depreciation
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%	39,875		39,875	-	39,875
Information Services	7,880	11.118%	112,549		112,549	-	112,549
Commissioners	4,320	6.095%	61,701		61,701	-	61,701
Solicitor	770	1.086%	10,994		10,994	-	10,994
Purchasing	2,365	3.337%	33,781		33,781	-	33,781
Controller	4,627	6.528%	66,084		66,084	-	66,084
Treasurer	3,098	4.371%	44,248		44,248	-	44,248
Human Resources/Risk Mgmt	3,999	5.642%	57,115		57,115	-	57,115
Voter Registration	4,234	5.974%	60,476		60,476	-	60,476
Tax Assessment	9,270	13.079%	132,401		132,401	-	132,401
Recorder of Deeds	5,980	8.437%	85,409		85,409	-	85,409
Planning	18,203	25.683%	259,993		259,993	-	259,993
Other	3,337	4.708%	47,688		47,688	-	47,688
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Subtotal	70,875	100.000%	1,012,314	-	1,012,314	-	1,012,314
Second Allocation Total	70,875						
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Total	70,875	100.000%	1,012,314	-	1,012,314	-	1,012,314

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

Source: Building Maintenance

**YORK COUNTY, PENNSYLVANIA
Building Depreciation
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%	5,193		5,193	-	5,193
Veteran's Affairs	3,700	4.530%	33,703		33,703	-	33,703
Adult Probation	1,100	1.347%	10,022		10,022	-	10,022
Human Services MLR	2,000	2.449%	18,220		18,220	-	18,220
Children & Youth MLR	29,500	36.121%	268,738		268,738	-	268,738
Aging MLR	16,600	20.326%	151,224		151,224	-	151,224
MH/IDD MLR	21,050	25.774%	191,757		191,757	-	191,757
Health Choices MLR	2,200	2.694%	20,043		20,043	-	20,043
Drug & Alcohol MLR	4,200	5.143%	38,264		38,264	-	38,264
Human Services FGDM	750	0.918%	6,830		6,830	-	6,830
Other	-	0.000%	1		1	-	1
<hr/>							
Subtotal	81,670	100.000%	743,995	-	743,995	-	743,995
Second Allocation Total	81,670						
<hr/>							
Total	81,670	100.000%	743,995	-	743,995	-	743,995

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

Source: Building Maintenance

**YORK COUNTY, PENNSYLVANIA
Building Depreciation
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%	15,635		15,635	-	15,635
Register of Wills	8,000	3.850%	162,693		162,693	-	162,693
Sheriff	22,000	10.589%	447,469		447,469	-	447,469
Prothonotary	8,000	3.850%	162,693		162,693	-	162,693
Clerk Courts	12,000	5.776%	244,082		244,082	-	244,082
Public Defender	6,000	2.888%	122,041		122,041	-	122,041
District Attorney	20,000	9.626%	406,775		406,775	-	406,775
Courts	98,648	47.480%	2,006,406		2,006,406	-	2,006,406
Divorce Masters	2,352	1.132%	47,836		47,836	-	47,836
Juvenile Probation	6,000	2.888%	122,041		122,041	-	122,041
Adult Probation	8,000	3.850%	162,693		162,693	-	162,693
Domestic Relations MLR	16,000	7.701%	325,428		325,428	-	325,428
Other		0.001%	-		-	-	-
<hr/>							
Subtotal	207,768	100.000%	4,225,792	-	4,225,792	-	4,225,792
Second Allocation Total	207,768						
<hr/>							
Total	207,768	100.000%	4,225,792	-	4,225,792	-	4,225,792

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

Source: Building Maintenance

**YORK COUNTY, PENNSYLVANIA
Building Depreciation
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%	20,101		20,101	-	20,101
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	20,101	-	20,101	-	20,101
Second Allocation	100						
<hr/>							
Total	100	100.000%	20,101	-	20,101	-	20,101

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

Source: Controllers Office

**YORK COUNTY, PENNSYLVANIA
Building Depreciation
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%	7,208		7,208	-	7,208
Weights & Measurers	240	0.678%	360		360	-	360
Traffic Safety	3,774	10.669%	5,658		5,658	-	5,658
Coroner	1,657	4.684%	2,484		2,484	-	2,484
District Justices	4,542	12.840%	6,809		6,809	-	6,809
Prison	300	0.848%	450		450	-	450
Conservation	3,116	8.809%	4,671		4,671	-	4,671
AG Land Pres	789	2.231%	1,183		1,183	-	1,183
Coop Extension	7,630	21.570%	11,438		11,438	-	11,438
E-911	-	0.000%	-		-	-	-
Other	8,517	24.078%	12,767		12,767	-	12,767
<hr/>							
Subtotal	35,373	100.000%	53,028	-	53,028	-	53,028
Second Allocation	35,373						
<hr/>							
Total	35,373	100.000%	53,028	-	53,028	-	53,028

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

Source: Controllers Office

**YORK COUNTY, PENNSYLVANIA
Building Depreciation
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%	76,756		76,756	-	76,756
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	76,756	-	76,756	-	76,756
Second Allocation	100						
Total	100	100.000%	76,756	-	76,756	-	76,756

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

Source: Controllers Office

**York County, Pennsylvania
Equipment Depreciation**

Equipment depreciation is 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. Depreciation 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, depreciation applicable to data processing equipment are \$179,326 (20% of \$896,631). This cost is allocated to departments based on the cost of equipment levels at 12/31/15.

In addition to Equipment depreciation the County purchased Vehicles and a trailer in 2015 and was assigned a useful life of five years. Depreciation of \$6,595 is allocated to the department based on the purchase cost and use.

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

Ref: OMB 2CFR 200.436 Depreciation

**YORK COUNTY, PENNSYLVANIA
Equipment Depreciation
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 Depreciation	252,361		73,035	179,326
	-			
Functional Cost	252,361	-	73,035	179,326
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	252,361	-	73,035	179,326
Unallocated	-			
1st Allocation	252,361	-	73,035	179,326
Additions: 2nd Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	-	-	-	-
Unallocated	-			
2nd Allocation	-	-	-	-
Total Allocated	252,361	-	73,035	179,326

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

User Department	Total	General Equipment	Data Processing Equipment
County Maintenance	24,398	24,398	-
Human Services Center	6,135	6,135	-
County Annex	5,652	5,652	-
Information Services	152,905	1,608	151,297
Commissioners	3,554	3,554	-
Solicitor	28	28	-
Purchasing	1,455	245	1,210
Controller	3,368	1,869	1,499
Treasurer	1,017	1,017	-
Human Resources/Risk Mgmt	8,592	6,092	2,500
Payroll Office	22,817	-	22,817
Central Telephone	5,759	5,759	-
Archives	3,795	3,795	-
Risk Management	-	-	-
Human Services	-	-	-
Fleet Management	4,065	4,065	-
Other	8,821	8,818	3
Subtotal	252,361	73,035	179,326
Total	252,361	73,035	179,326

YORK COUNTY, PENNSYLVANIA
Equipment Depreciation
Detail Allocation of
General Equipment

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	347,999	33.406%	24,398		24,398	-	24,398
Human Services Center	87,505	8.400%	6,135		6,135	-	6,135
County Annex	80,621	7.739%	5,652		5,652	-	5,652
Information Services	22,941	2.202%	1,608		1,608	-	1,608
Commissioners	50,691	4.866%	3,554		3,554	-	3,554
Solicitor	397	0.038%	28		28	-	28
Purchasing	3,494	0.335%	245		245	-	245
Controller	26,657	2.559%	1,869		1,869	-	1,869
Treasurer	14,509	1.393%	1,017		1,017	-	1,017
Human Resources/Risk Mgmt	86,894	8.341%	6,092		6,092	-	6,092
Central Telephone	82,138	7.885%	5,759		5,759	-	5,759
Archives	54,133	5.196%	3,795		3,795	-	3,795
Fleet Management	57,987	5.566%	4,065		4,065	-	4,065
Other	125,760	12.073%	8,818		8,818	-	8,818
Subtotal	1,041,726	99.999%	73,035	-	73,035	-	73,035
Second Allocation Total	1,041,726						
Total	1,041,726	100.000%	73,035	-	73,035	-	73,035

(A) Alloc basis: Cost of Equipment by Department

Source: Capital Purchases

**YORK COUNTY, PENNSYLVANIA
Equipment Depreciation
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	756,488	84.370%	151,297		151,297	-	151,297
Purchasing	6,055	0.675%	1,210		1,210	-	1,210
Controller	7,500	0.836%	1,499		1,499	-	1,499
Human Resources/Risk Mgmt	12,500	1.394%	2,500		2,500	-	2,500
Payroll Office	114,088	12.724%	22,817		22,817	-	22,817
Other		0.000%	3		3	-	3
<hr/>							
Subtotal	896,631	99.999%	179,326	-	179,326	-	179,326
Second Allocation Total	896,631						
<hr/>							
Total	896,631	100.000%	179,326	-	179,326	-	179,326

(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 5.17 % of the first \$9,000 of each employee's salary (excluding elected officials).

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

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

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

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

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

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

Ref: OMB 2 CFR 200.431 Compensation and Fringe Benefits

2015 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	38,428,038		38,428,038	38,428,038
Deductions			-	
Grant Reimbursement	(97,088)		(97,088)	
Total Deductions	(97,088)	-	(97,088)	(97,088)
Allocated Additions				
Information Services		-	-	
Commissioners		544	544	
Solicitor		-	-	
Purchasing		-	-	
Controller		4,813	4,813	
Treasurer		-	-	
Total Allocated Additions	-	5,357	5,357	5,357
Departmental Cost Adjustments				
	-		-	
	-		-	
Direct Billed	(991,011)		(991,011)	
Total Departmental Cost Adjustments	(991,011)	-	(991,011)	(991,011)
Total to be Allocated	<u>37,339,939</u>	<u>5,357</u>	<u>37,345,296</u>	<u>37,345,296</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	19,492,789		19,492,789							
Retirement Contribution	6,688,781								6,688,781	
Life Insurance and Short Term Disabili	532,104			193,339						338,765
Unemployment Comp	462,436				462,436					
Health - BC & BS - Retirees	4,694,263					4,694,263				
Life Insurance - Retirees	22,017					22,017				
Social Security	5,781,075						5,781,075			
Workers Comp	738,621							738,621		
Military Retirement Benefit	15,952					15,952				
Departmental Expenditures	38,428,038	-	19,492,789	193,339	462,436	4,732,232	5,781,075	738,621	6,688,781	338,765
Cost Adjustments										
Deductions	(97,088)		(49,248)	(488)	(1,168)	(11,956)	(14,606)	(1,866)	(16,899)	(856)
Departmental Cost Adjustments										
Direct Billed	(991,011)								(991,011)	
Functional Cost	37,339,939	-	19,443,541	192,851	461,268	4,720,276	5,766,469	736,755	5,680,871	337,909
Additions: 1st Central Service Centers	-	-								
REALLOCATE ADMIN	-	-								
Allocable Costs	37,339,939	-	19,443,541	192,851	461,268	4,720,276	5,766,469	736,755	5,680,871	337,909
Unallocated	-									
1st Allocation	37,339,939	-	19,443,541	192,851	461,268	4,720,276	5,766,469	736,755	5,680,871	337,909
Additions: 2nd Central Service Centers	5,357	5,357								
REALLOCATE ADMIN		(5,357)	2,718	27	64	660	806	103	932	47
Allocable Costs	5,357	-	2,718	27	64	660	806	103	932	47
Unallocated	-									
2nd Allocation	5,357	-	2,718	27	64	660	806	103	932	47
Total Allocated	37,345,296	-	19,446,259	192,878	461,332	4,720,936	5,767,275	736,858	5,681,803	337,956

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 Depreciation	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-	-
Retirement Administration	15,239	8,167	73	466	-	3,229	449	2,727	-
County Maintenance	431,750	227,910	1,252	13,826	77,046	55,020	7,685	46,818	2,193
Human Services Center	194,826	73,312	393	4,374	81,825	17,301	2,417	14,715	689
County Annex	127,245	56,978	341	3,247	36,210	14,995	2,092	12,784	598
Information Services	404,620	154,598	1,458	9,780	108,770	64,017	8,953	54,489	2,555
Commissioners	258,976	40,643	716	1,854	151,919	31,431	4,399	26,761	1,254
Solicitor	117,554	32,476	482	-	41,497	21,224	2,962	18,068	845
Purchasing	42,219	24,502	181	1,393	-	7,959	1,105	6,761	318
Controller	261,194	81,285	955	5,126	88,564	41,986	5,866	35,739	1,673
Treasurer	131,696	48,810	496	4,466	33,755	21,743	3,035	18,523	868
Human Resources/Risk Mgmt	243,887	89,453	823	6,021	74,071	36,218	5,063	30,795	1,443
Payroll Office	45,910	24,502	222	1,393	-	9,746	1,363	8,295	389
Central Telephone	12,777	8,167	40	927	-	1,788	250	1,534	71
Archives	132,923	65,145	525	3,714	16,665	23,069	3,227	19,659	919
Fleet Management	56,381	32,476	245	1,854	-	10,727	1,503	9,147	429
Voter Registration	59,474	-	-	-	46,974	-	-	12,500	-
Tax Assessment	315,684	-	-	-	266,025	-	-	49,659	-
Weights & Measurers	21,611	-	-	-	18,884	-	-	2,727	-
Recorder of Deeds	74,343	-	-	-	52,638	-	-	21,705	-
Traffic Safety	10,739	-	-	-	-	-	-	10,739	-
Veteran's Affairs	55,382	-	-	-	43,905	-	-	11,477	-
Register of Wills	94,119	-	-	-	70,767	-	-	23,352	-
Sheriff	460,336	-	-	-	116,701	-	-	343,635	-
Coroner	52,180	-	-	-	37,578	-	-	14,602	-
Prothonotary	170,075	-	-	-	118,826	-	-	51,249	-
Clerk Courts	346,597	-	-	-	264,325	-	-	82,272	-
Public Defender	198,960	-	-	-	66,801	-	-	132,159	-
District Attorney	703,835	-	-	-	385,370	-	-	318,465	-
Courts	539,665	-	-	-	299,496	-	-	240,169	-
District Justices	584,067	-	-	-	419,408	-	-	164,659	-
Divorce Masters	22,277	-	-	-	7,789	-	-	14,488	-
Juvenile Probation	446,346	-	-	-	285,381	-	-	160,965	-
Adult Probation	491,031	-	-	-	199,554	-	-	291,477	-
Youth Development Ctr	125,248	-	-	-	15,532	-	-	109,716	-
Prison	2,802,985	-	-	-	897,308	-	-	1,905,677	-
Public Safety	6,875	-	-	-	-	-	-	6,875	-
EMA	65,048	-	-	-	48,343	-	-	16,705	-
Parks	239,411	-	-	-	164,241	-	-	75,170	-
Conservation	66,260	-	-	-	21,999	-	-	44,261	-
AG Land Pres	8,125	-	-	-	-	-	-	8,125	-
Coop Extension	26,615	-	-	-	1,274	-	-	25,341	-
Pleasant Acres	1,232,781	-	-	-	-	-	-	1,232,781	-

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	143,705	-	-	-	143,705	-	-	-	-
Other	25,600,291	18,477,835	184,677	402,891	17,990	5,406,822	686,489	4	323,584
Subtotal	37,345,296	19,446,259	192,878	461,332	4,720,936	5,767,275	736,858	5,681,803	337,956
Total	37,345,296	19,446,259	192,878	461,332	4,720,936	5,767,275	736,858	5,681,803	337,956

**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	0.042%	8,166		8,166	1	8,167
County Maintenance	28.00	1.172%	227,878		227,878	32	227,910
Human Services Center	9.00	0.377%	73,302		73,302	10	73,312
County Annex	7.00	0.293%	56,970		56,970	8	56,978
Information Services	19.00	0.795%	154,576		154,576	22	154,598
Commissioners	5.00	0.209%	40,637		40,637	6	40,643
Solicitor	4.00	0.167%	32,471		32,471	5	32,476
Purchasing	3.00	0.126%	24,499		24,499	3	24,502
Controller	10.00	0.418%	81,274		81,274	11	81,285
Treasurer	6.00	0.251%	48,803		48,803	7	48,810
Human Resources/Risk Mgmt	11.00	0.460%	89,440		89,440	13	89,453
Payroll Office	3.00	0.126%	24,499		24,499	3	24,502
Central Telephone	1.00	0.042%	8,166		8,166	1	8,167
Archives	8.00	0.335%	65,136		65,136	9	65,145
Fleet Management	4.00	0.167%	32,471		32,471	5	32,476
Other	2,271.00	95.021%	18,475,253		18,475,253	2,582	18,477,835
<hr/>							
Subtotal	2,390	100.000%	19,443,541	-	19,443,541	2,718	19,446,259
Second Allocation Total	2,390						
<hr/>							
Total	2,390	100.000%	19,443,541	-	19,443,541	2,718	19,446,259

(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	41,758	0.038%	73		73	-	73
County Maintenance	714,993	0.649%	1,252		1,252	-	1,252
Human Services Center	225,141	0.204%	393		393	-	393
County Annex	194,922	0.177%	341		341	-	341
Information Services	832,532	0.756%	1,458		1,458	-	1,458
Commissioners	409,007	0.371%	715		715	-	715
Solicitor	275,868	0.250%	482		482	-	482
Purchasing	103,139	0.094%	181		181	-	181
Controller	545,676	0.495%	955		955	-	955
Treasurer	282,708	0.257%	496		496	-	496
Human Resources/Risk Mgmt	470,692	0.427%	823		823	-	823
Payroll Office	126,901	0.115%	222		222	-	222
Central Telephone	23,491	0.021%	40		40	-	40
Archives	300,175	0.272%	525		525	-	525
Fleet Management	139,493	0.127%	245		245	-	245
Other	105,500,114	95.747%	184,650		184,650	27	184,677
<hr/>							
Subtotal	110,186,610	100.000%	192,851	-	192,851	27	192,878
Second Allocation Total	110,186,610						
<hr/>							
Total	110,186,610	100.000%	192,851	-	192,851	27	192,878

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

Source Controller

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	465	0.101%	466		466	-	466
County Maintenance	13,860	2.997%	13,824		13,824	2	13,826
Human Services Center	4,385	0.948%	4,373		4,373	1	4,374
County Annex	3,257	0.704%	3,247		3,247	-	3,247
Information Services	9,803	2.120%	9,779		9,779	1	9,780
Commissioners	1,861	0.402%	1,854		1,854	-	1,854
Purchasing	1,396	0.302%	1,393		1,393	-	1,393
Controller	5,139	1.111%	5,125		5,125	1	5,126
Treasurer	4,475	0.968%	4,465		4,465	1	4,466
Human Resources/Risk Mgmt	6,033	1.305%	6,020		6,020	1	6,021
Payroll Office	1,396	0.302%	1,393		1,393	-	1,393
Central Telephone	931	0.201%	927		927	-	927
Archives	3,722	0.805%	3,713		3,713	1	3,714
Fleet Management	1,861	0.402%	1,854		1,854	-	1,854
Other	403,852	87.331%	402,835		402,835	56	402,891
<hr/>							
Subtotal	462,436	100.000%	461,268	-	461,268	64	461,332
Second Allocation Total	462,436						
<hr/>							
Total	462,436	100.000%	461,268	-	461,268	64	461,332

(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	75,725	1.632%	77,035		77,035	11	77,046
Human Services Center	80,181	1.729%	81,614		81,614	11	81,625
County Annex	35,571	0.767%	36,205		36,205	5	36,210
Information Services	106,864	2.304%	108,755		108,755	15	108,770
Commissioners	149,271	3.218%	151,898		151,898	21	151,919
Solicitor	40,777	0.879%	41,491		41,491	6	41,497
Controller	87,024	1.876%	88,552		88,552	12	88,564
Treasurer	33,153	0.715%	33,750		33,750	5	33,755
Human Resources/Risk Mgmt	72,796	1.569%	74,061		74,061	10	74,071
Archives	16,389	0.353%	16,663		16,663	2	16,665
Voter Registration	46,162	0.995%	46,967		46,967	7	46,974
Tax Assessment	261,407	5.635%	265,988		265,988	37	266,025
Weights & Measurers	18,571	0.400%	18,881		18,881	3	18,884
Recorder of Deeds	51,735	1.115%	52,631		52,631	7	52,638
Veteran's Affairs	43,160	0.930%	43,899		43,899	6	43,905
Register of Wills	69,515	1.499%	70,757		70,757	10	70,767
Sheriff	114,671	2.472%	116,685		116,685	16	116,701
Coroner	36,910	0.796%	37,573		37,573	5	37,578
Prothonotary	116,769	2.517%	118,809		118,809	17	118,826
Clerk Courts	259,700	5.599%	264,288		264,288	37	264,325
Public Defender	65,641	1.415%	66,792		66,792	9	66,801
District Attorney	378,646	8.163%	385,316		385,316	54	385,370
Courts	294,268	6.344%	299,454		299,454	42	299,496
District Justices	412,085	8.884%	419,349		419,349	59	419,408
Divorce Masters	7,672	0.165%	7,788		7,788	1	7,789
Juvenile Probation	280,389	6.045%	285,341		285,341	40	285,381
Adult Probation	196,064	4.227%	199,526		199,526	28	199,554
Youth Development Ctr	15,277	0.329%	15,530		15,530	2	15,532
Prison	881,673	19.007%	897,183		897,183	125	897,308
EMA	47,505	1.024%	48,336		48,336	7	48,343
Parks	161,376	3.479%	164,218		164,218	23	164,241
Conservation	21,632	0.466%	21,996		21,996	3	21,999
Coop Extension	1,256	0.027%	1,274		1,274	-	1,274
SC Training Ctr	141,186	3.044%	143,685		143,685	20	143,705
Other	17,718	0.382%	17,986		17,986	4	17,990
Subtotal	4,638,739	100.000%	4,720,276	-	4,720,276	660	4,720,936

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Second Allocation Total	4,638,739						
Total	4,638,739	100.000%	4,720,276	-	4,720,276	660	4,720,936

(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	41,758	0.056%	3,229		3,229	-	3,229
County Maintenance	714,993	0.954%	55,012		55,012	8	55,020
Human Services Center	225,141	0.300%	17,299		17,299	2	17,301
County Annex	194,922	0.260%	14,993		14,993	2	14,995
Information Services	832,532	1.110%	64,008		64,008	9	64,017
Commissioners	409,007	0.545%	31,427		31,427	4	31,431
Solicitor	275,868	0.368%	21,221		21,221	3	21,224
Purchasing	103,139	0.138%	7,958		7,958	1	7,959
Controller	545,676	0.728%	41,980		41,980	6	41,986
Treasurer	282,708	0.377%	21,740		21,740	3	21,743
Human Resources/Risk Mgmt	470,692	0.628%	36,213		36,213	5	36,218
Payroll Office	126,901	0.169%	9,745		9,745	1	9,746
Central Telephone	23,491	0.031%	1,788		1,788	-	1,788
Archives	300,175	0.400%	23,066		23,066	3	23,069
Fleet Management	139,493	0.186%	10,726		10,726	1	10,727
Other	70,294,124	93.750%	5,406,064		5,406,064	758	5,406,822
Subtotal	74,980,620	100.000%	5,766,469	-	5,766,469	806	5,767,275
Second Allocation Total	74,980,620						
Total	74,980,620	100.000%	5,766,469	-	5,766,469	806	5,767,275

(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	41,758	0.061%	449		449	-	449
County Maintenance	714,993	1.043%	7,684		7,684	1	7,685
Human Services Center	225,141	0.328%	2,417		2,417	-	2,417
County Annex	194,922	0.284%	2,092		2,092	-	2,092
Information Services	832,532	1.215%	8,952		8,952	1	8,953
Commissioners	409,007	0.597%	4,398		4,398	1	4,399
Solicitor	275,868	0.402%	2,962		2,962	-	2,962
Purchasing	103,139	0.150%	1,105		1,105	-	1,105
Controller	545,676	0.796%	5,865		5,865	1	5,866
Treasurer	282,708	0.412%	3,035		3,035	-	3,035
Human Resources/Risk Mgmt	470,692	0.687%	5,062		5,062	1	5,063
Payroll Office	126,901	0.185%	1,363		1,363	-	1,363
Central Telephone	23,491	0.034%	250		250	-	250
Archives	300,175	0.438%	3,227		3,227	-	3,227
Fleet Management	139,493	0.204%	1,503		1,503	-	1,503
Other	63,852,984	93.162%	686,391		686,391	98	686,489
<hr/>							
Subtotal	68,539,480	100.000%	736,755	-	736,755	103	736,858
Second Allocation Total	68,539,480						
<hr/>							
Total	68,539,480	100.000%	736,755	-	736,755	103	736,858

(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	41,758	0.048%	2,727		2,727	-	2,727
County Maintenance	714,993	0.824%	46,810		46,810	8	46,818
Human Services Center	225,141	0.259%	14,713		14,713	2	14,715
County Annex	194,922	0.225%	12,782		12,782	2	12,784
Information Services	832,532	0.959%	54,480		54,480	9	54,489
Commissioners	409,007	0.471%	26,757		26,757	4	26,761
Solicitor	275,868	0.318%	18,065		18,065	3	18,068
Purchasing	103,139	0.119%	6,760		6,760	1	6,761
Controller	545,676	0.629%	35,733		35,733	6	35,739
Treasurer	282,708	0.326%	18,520		18,520	3	18,523
Human Resources/Risk Mgmt	470,692	0.542%	30,790		30,790	5	30,795
Payroll Office	126,901	0.146%	8,294		8,294	1	8,295
Central Telephone	23,491	0.027%	1,534		1,534	-	1,534
Archives	300,175	0.346%	19,656		19,656	3	19,659
Fleet Management	139,493	0.161%	9,146		9,146	1	9,147
Voter Registration	191,321	0.220%	12,498		12,498	2	12,500
Tax Assessment	758,374	0.874%	49,651		49,651	8	49,659
Weights & Measurers	41,794	0.048%	2,727		2,727	-	2,727
Recorder of Deeds	331,694	0.382%	21,701		21,701	4	21,705
Traffic Safety	164,139	0.189%	10,737		10,737	2	10,739
Veteran's Affairs	174,923	0.202%	11,475		11,475	2	11,477
Register of Wills	356,614	0.411%	23,348		23,348	4	23,352
Sheriff	5,249,007	6.048%	343,579		343,579	56	343,635
Coroner	223,289	0.257%	14,600		14,600	2	14,602
Prothonotary	782,614	0.902%	51,241		51,241	8	51,249
Clerk Courts	1,257,001	1.448%	82,259		82,259	13	82,272
Public Defender	2,018,578	2.326%	132,137		132,137	22	132,159
District Attorney	4,864,338	5.605%	318,413		318,413	52	318,465
Courts	3,668,255	4.227%	240,130		240,130	39	240,169
District Justices	2,514,875	2.898%	164,632		164,632	27	164,659
Divorce Masters	221,189	0.255%	14,486		14,486	2	14,488
Juvenile Probation	2,458,736	2.833%	160,939		160,939	26	160,965
Adult Probation	4,451,850	5.130%	291,429		291,429	48	291,477
Youth Development Ctr	1,676,153	1.931%	109,698		109,698	18	109,716
Prison	29,108,387	33.540%	1,905,364		1,905,364	313	1,905,677
Public Safety	105,055	0.121%	6,874		6,874	1	6,875
EMA	255,143	0.294%	16,702		16,702	3	16,705
Parks	1,148,045	1.323%	75,158		75,158	12	75,170
Conservation	675,945	0.779%	44,254		44,254	7	44,261
AG Land Pres	123,874	0.143%	8,124		8,124	1	8,125

**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	386,636	0.446%	25,337		25,337	4	25,341
Pleasant Acres	18,830,543	21.697%	1,232,579		1,232,579	202	1,232,781
Public Relations	61,922	0.071%	4,033		4,033	1	4,034
Other		0.000%	(1)		(1)	5	4
Subtotal	86,786,790	100.000%	5,680,871	-	5,680,871	932	5,681,803
Second Allocation Total	86,786,790						
Total	86,786,790	100.000%	5,680,871	-	5,680,871	932	5,681,803

(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	41,758	0.038%	128		128	-	128
County Maintenance	714,993	0.649%	2,193		2,193	-	2,193
Human Services Center	225,141	0.204%	689		689	-	689
County Annex	194,922	0.177%	598		598	-	598
Information Services	832,532	0.756%	2,555		2,555	-	2,555
Commissioners	409,007	0.371%	1,254		1,254	-	1,254
Solicitor	275,868	0.250%	845		845	-	845
Purchasing	103,139	0.094%	318		318	-	318
Controller	545,676	0.495%	1,673		1,673	-	1,673
Treasurer	282,708	0.257%	868		868	-	868
Human Resources/Risk Mgmt	470,692	0.427%	1,443		1,443	-	1,443
Payroll Office	126,901	0.115%	389		389	-	389
Central Telephone	23,491	0.021%	71		71	-	71
Archives	300,175	0.272%	919		919	-	919
Fleet Management	139,493	0.127%	429		429	-	429
Other	105,500,114	95.747%	323,537		323,537	47	323,584
<hr/>							
Subtotal	110,186,610	100.000%	337,909	-	337,909	47	337,956
Second Allocation Total	110,186,610						
<hr/>							
Total	110,186,610	100.000%	337,909	-	337,909	47	337,956

(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

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

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	242,525		242,525		
Public Officials	-				
Crime	3,472			3,472	
Employee Liability	-				
Fees	15,866			15,866	
Automobile	-				
Departmental Expenditures	261,863	-	242,525	19,338	-
<u>Cost Adjustments</u>					
Deductions	-				-
Departmental Cost Adjustments	-				
<u>Functional Cost</u>	261,863	-	242,525	19,338	-
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
<u>Allocable Costs</u>	261,863	-	242,525	19,338	-
Unallocated	-				
1st Allocation	261,863	-	242,525	19,338	-
Additions: 2nd Central Services Centers	25	25			
REALLOCATE ADMIN		(25)	23	2	-
<u>Allocable Costs</u>	25	-	23	2	-
Unallocated	-				
2nd Allocation	25	-	23	2	-
<u>Total Allocated</u>	261,888	-	242,548	19,340	-

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

User Department	Total	General Liability	Employee Liability	Automobile
Retirement Administration	119	109	10	-
County Maintenance	2,156	1,887	269	-
Human Services Center	681	594	87	-
County Annex	581	514	67	-
Information Services	2,378	2,195	183	-
Commissioners	1,127	1,079	48	-
Solicitor	766	728	38	-
Purchasing	301	272	29	-
Controller	1,534	1,438	96	-
Treasurer	812	745	67	-
Human Resources/Risk Mgmt	1,348	1,242	106	-
Payroll Office	364	335	29	-
Central Telephone	82	63	19	-
Archives	868	791	77	-
Human Services	1,670	1,555	115	-
Fleet Management	407	369	38	-
Voter Registration	562	504	58	-
Tax Assessment	2,241	2,001	240	-
Weights & Measurers	119	109	10	-
Recorder of Deeds	972	876	96	-
Veteran's Affairs	509	461	48	-
Register of Wills	1,028	941	87	-
Sheriff	14,828	13,847	981	-
Coroner	627	589	38	-
Prothonotary	2,314	2,064	250	-
Clerk Courts	3,690	3,315	375	-
Public Defender	5,680	5,324	356	-
District Attorney	13,754	12,831	923	-
Courts	10,457	9,678	779	-
District Justices	7,461	6,634	827	-
Divorce Masters	632	584	48	-
Juvenile Probation	7,053	6,486	567	-
Adult Probation	12,744	11,744	1,000	-
Prison	81,585	76,786	4,799	-
Public Safety	286	276	10	-
Parks	3,375	3,029	346	-
Conservation	1,937	1,783	154	-
Children & Youth	16,327	14,875	1,452	-
E-911	15,676	14,676	1,000	-
E-911 Maintenance	353	315	38	-
Other	10	9	1	-

2015 Actual

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

User Department	Total	General Liability	Employee Liability	Automobile
Subtotal	261,888	242,548	19,340	-
Total	261,888	242,548	19,340	-

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	41,758	0.045%	109		109	-	109
County Maintenance	714,993	0.778%	1,887		1,887	-	1,887
Human Services Center	225,141	0.245%	594		594	-	594
County Annex	194,922	0.212%	514		514	-	514
Information Services	832,532	0.905%	2,195		2,195	-	2,195
Commissioners	409,007	0.445%	1,079		1,079	-	1,079
Solicitor	275,868	0.300%	728		728	-	728
Purchasing	103,139	0.112%	272		272	-	272
Controller	545,676	0.593%	1,438		1,438	-	1,438
Treasurer	282,708	0.307%	745		745	-	745
Human Resources/Risk Mgmt	470,692	0.512%	1,242		1,242	-	1,242
Payroll Office	126,901	0.138%	335		335	-	335
Central Telephone	23,491	0.026%	63		63	-	63
Archives	300,175	0.326%	791		791	-	791
Human Services	588,985	0.641%	1,555		1,555	-	1,555
Fleet Management	139,493	0.152%	369		369	-	369
Voter Registration	191,321	0.208%	504		504	-	504
Tax Assessment	758,374	0.825%	2,001		2,001	-	2,001
Weights & Measurers	41,794	0.045%	109		109	-	109
Tax Collectors	463,789	0.504%	1,222		1,222	-	1,222
Recorder of Deeds	331,694	0.361%	876		876	-	876
Traffic Safety	164,139	0.179%	434		434	-	434
Veteran's Affairs	174,923	0.190%	461		461	-	461
Register of Wills	356,614	0.388%	941		941	-	941
Sheriff	5,249,007	5.709%	13,846		13,846	1	13,847
Coroner	223,289	0.243%	589		589	-	589
Prothonotary	782,614	0.851%	2,064		2,064	-	2,064
Clerk Courts	1,257,001	1.367%	3,315		3,315	-	3,315
Public Defender	2,018,578	2.195%	5,323		5,323	1	5,324
District Attorney	4,864,338	5.290%	12,830		12,830	1	12,831
Courts	3,668,255	3.990%	9,677		9,677	1	9,678
District Justices	2,514,875	2.735%	6,633		6,633	1	6,634
Divorce Masters	221,189	0.241%	584		584	-	584
Juvenile Probation	2,458,736	2.674%	6,485		6,485	1	6,486
Adult Probation	4,451,850	4.842%	11,743		11,743	1	11,744
Youth Development Ctr	1,676,153	1.823%	4,421		4,421	-	4,421
Prison	29,108,387	31.658%	76,779		76,779	7	76,786
Public Safety	105,055	0.114%	276		276	-	276
EMA	255,143	0.277%	672		672	-	672
Parks	1,148,045	1.249%	3,029		3,029	-	3,029
Conservation	675,945	0.735%	1,783		1,783	-	1,783

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	123,874	0.135%	327		327	-	327
Coop Extension	386,636	0.421%	1,021		1,021	-	1,021
Children & Youth	5,639,166	6.133%	14,874		14,874	1	14,875
E-911	5,563,429	6.051%	14,675		14,675	1	14,676
E-911 Maintenance	119,445	0.130%	315		315	-	315
Agency on Aging	2,975,267	3.236%	7,848		7,848	1	7,849
MH/IDD	5,443,768	5.921%	14,360		14,360	1	14,361
Health Choices	228,203	0.248%	601		601	-	601
Domestic Relations	2,530,732	2.752%	6,674		6,674	1	6,675
Public Relations	61,922	0.067%	162		162	-	162
Drug & Alcohol	436,022	0.474%	1,150		1,150	-	1,150
Other		0.000%	5		5	4	9
<hr/>							
Subtotal	91,945,053	100.000%	242,525	-	242,525	23	242,548
Second Allocation Total	91,945,053						
<hr/>							
Total	91,945,053	100.000%	242,525	-	242,525	23	242,548

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

Source: Controllers Office

YORK COUNTY, PENNSYLVANIA
Liability Insurance
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.050%	10		10	-	10
County Maintenance	28.00	1.392%	269		269	-	269
Human Services Center	9.00	0.448%	87		87	-	87
County Annex	7.00	0.348%	67		67	-	67
Information Services	19.00	0.945%	183		183	-	183
Commissioners	5.00	0.249%	48		48	-	48
Solicitor	4.00	0.199%	38		38	-	38
Purchasing	3.00	0.149%	29		29	-	29
Controller	10.00	0.497%	96		96	-	96
Treasurer	7.00	0.348%	67		67	-	67
Human Resources/Risk Mgmt	11.00	0.547%	106		106	-	106
Payroll Office	3.00	0.149%	29		29	-	29
Central Telephone	2.00	0.099%	19		19	-	19
Archives	8.00	0.398%	77		77	-	77
Risk Management	-	0.000%	-		-	-	-
Human Services	12.00	0.597%	115		115	-	115
Fleet Management	4.00	0.199%	38		38	-	38
Voter Registration	6.00	0.298%	58		58	-	58
Tax Assessment	25.00	1.243%	240		240	-	240
Weights & Measurers	1.00	0.050%	10		10	-	10
Tax Collectors	24.00	1.193%	231		231	-	231
Recorder of Deeds	10.00	0.497%	96		96	-	96
Traffic Safety	3.00	0.149%	29		29	-	29
Veteran's Affairs	5.00	0.249%	48		48	-	48
Register of Wills	9.00	0.448%	87		87	-	87
Sheriff	102.00	5.072%	981		981	-	981
Coroner	4.00	0.199%	38		38	-	38
Prothonotary	26.00	1.293%	250		250	-	250
Clerk Courts	39.00	1.939%	375		375	-	375
Public Defender	37.00	1.840%	356		356	-	356
District Attorney	96.00	4.774%	923		923	-	923
Courts	81.00	4.028%	779		779	-	779
District Justices	86.00	4.276%	827		827	-	827
Divorce Masters	5.00	0.249%	48		48	-	48
Juvenile Probation	59.00	2.93%	567		567	-	567
Adult Probation	104.00	5.17%	1,000		1,000	-	1,000
Youth Development Ctr	39.00	1.94%	375		375	-	375
Prison	499.00	24.81%	4,799		4,799	-	4,799
Public Safety	1.00	0.05%	10		10	-	10

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%	58		58	-	58
Parks	36.00	1.79%	346		346	-	346
Conservation	16.00	0.80%	154		154	-	154
AG Land Pres	3.00	0.15%	29		29	-	29
Coop Extension	8.00	0.40%	77		77	-	77
Children & Youth	151.00	7.51%	1,452		1,452	-	1,452
E-911	104.00	5.17%	1,000		1,000	-	1,000
E-911 Maintenance	4.00	0.20%	38		38	-	38
Agency on Aging	73.00	3.63%	702		702	-	702
MH/IDD	136.00	6.76%	1,308		1,308	-	1,308
Health Choices	5.00	0.25%	48		48	-	48
Domestic Relations	63.00	3.13%	606		606	-	606
Public Relations	1.00	0.05%	10		10	-	10
Drug & Alcohol	11.00	0.55%	106		106	-	106
Other		0.00%	(1)		(1)	2	1
Subtotal	2,011	100.00%	19,338	-	19,338	2	19,340
Second Allocation Total	2,011						
Total	2,011	100.00%	19,338	-	19,338	2	19,340

(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

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

2015 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	211,055		211,055	211,055
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Information Services		-	-	
Commissioners		2	2	
Solicitor		-	-	
Purchasing		-	-	
Controller		23	23	
Treasurer		-	-	
Human Resources/Risk Mgmt		-	-	
Payroll Office		-	-	
Central Telephone		-	-	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	-	25	25	25
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>211,055</u>	<u>25</u>	<u>211,080</u>	<u>211,080</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	211,055		14,772	5,452	11,825	67,430	111,576
Boiler & Machine	-						
	-						
<hr/>							
Departmental Expenditures	211,055	-	14,772	5,452	11,825	67,430	111,576
<u>Cost Adjustments</u>							
Deductions	-		-				
Departmental Cost Adjustments	-						
<hr/>							
Functional Cost	211,055	-	14,772	5,452	11,825	67,430	111,576
Additions: 1st Central Service Centers	-	-	-				
REALLOCATE ADMIN		-	-	-	-	-	-
<hr/>							
Allocable Costs	211,055	-	14,772	5,452	11,825	67,430	111,576
Unallocated	-						
1st Allocation	211,055	-	14,772	5,452	11,825	67,430	111,576
Additions: 2nd Central Service Centers	25	-	25				
REALLOCATE ADMIN		-	-	-	-	-	-
<hr/>							
Allocable Costs	25	-	25	-	-	-	-
Unallocated	-						
2nd Allocation	25	-	25	-	-	-	-
<hr/>							
Total Allocated	211,080	-	14,797	5,452	11,825	67,430	111,576

**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	862	583	-	83	-	196
Information Services	1,894	1,645	-	-	249	-
Commissioners	902	902	-	-	-	-
Solicitor	160	160	-	-	-	-
Purchasing	494	494	-	-	-	-
Controller	966	966	-	-	-	-
Treasurer	647	647	-	-	-	-
Human Resources/Risk Mgmt	834	834	-	-	-	-
Archives	2,495	-	741	-	-	1,754
Fleet Management	1,274	-	-	-	-	1,274
Voter Registration	1,843	883	-	-	-	960
Tax Assessment	1,935	1,935	-	-	-	-
Weights & Measurers	37	-	37	-	-	-
Recorder of Deeds	1,248	1,248	-	-	-	-
Veteran's Affairs	536	-	-	536	-	-
Register of Wills	2,596	-	-	-	2,596	-
Sheriff	7,140	-	-	-	7,140	-
Coroner	255	-	255	-	-	-
Prothonotary	2,596	-	-	-	2,596	-
Clerk Courts	3,895	-	-	-	3,895	-
Public Defender	1,947	-	-	-	1,947	-
District Attorney	6,551	-	-	-	6,491	60
Courts	32,016	-	-	-	32,016	-
District Justices	6,078	-	700	-	-	5,378
Divorce Masters	763	-	-	-	763	-
Juvenile Probation	1,947	-	-	-	1,947	-
Adult Probation	2,776	-	-	159	2,596	21
Youth Development Ctr	1,850	-	-	-	-	1,850
Prison	66,260	-	46	-	-	66,214
EMA	-	-	-	-	-	-
Parks	4,618	-	-	-	-	4,618
Conservation	480	-	480	-	-	-
AG Land Pres	122	-	122	-	-	-
Planning	3,800	3,800	-	-	-	-
Coop Extension	1,176	-	1,176	-	-	-
Human Services MLR	290	-	-	290	-	-
Children & Youth MLR	4,286	-	-	4,271	-	15
E-911	29,033	-	-	-	-	29,033
Aging MLR	2,404	-	-	2,404	-	-
MH/IDD	-	-	-	-	-	-
MH/IDD MLR	3,121	-	-	3,048	-	73
Health Choices MLR	319	-	-	319	-	-
Domestic Relations MLR	5,193	-	-	-	5,193	-
Other	2,142	700	1,313	(2)	1	130

**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
Subtotal	211,080	14,797	5,452	11,825	67,430	111,576
Total	211,080	14,797	5,452	11,825	67,430	111,576

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%	582		582	1	583
Information Services	7,880	11.118%	1,642		1,642	3	1,645
Commissioners	4,320	6.095%	900		900	2	902
Solicitor	770	1.086%	160		160	-	160
Purchasing	2,365	3.337%	493		493	1	494
Controller	4,627	6.528%	964		964	2	966
Treasurer	3,098	4.371%	646		646	1	647
Human Resources/Risk Mgmt	3,999	5.642%	833		833	1	834
Voter Registration	4,234	5.974%	882		882	1	883
Tax Assessment	9,270	13.079%	1,932		1,932	3	1,935
Recorder of Deeds	5,980	8.437%	1,246		1,246	2	1,248
Planning	18,203	25.683%	3,794		3,794	6	3,800
Other	3,337	4.708%	698		698	2	700
<hr/>							
Subtotal	70,875	99.997%	14,772	-	14,772	25	14,797
Second Allocation Total	70,875						
<hr/>							
Total	70,875	100.000%	14,772	-	14,772	25	14,797

(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%	741		741	-	741
Weights & Measurers	240	0.678%	37		37	-	37
Traffic Safety	3,774	10.669%	582		582	-	582
Coroner	1,657	4.684%	255		255	-	255
District Justices	4,542	12.840%	700		700	-	700
Prison	300	0.848%	46		46	-	46
Conservation	3,116	8.809%	480		480	-	480
AG Land Pres	789	2.231%	122		122	-	122
Coop Extension	7,630	21.570%	1,176		1,176	-	1,176
E-911	-	0.000%	-		-	-	-
Other	8,517	24.078%	1,313		1,313	-	1,313
<hr/>							
Subtotal	35,373	99.999%	5,452	-	5,452	-	5,452
Second Allocation Total	35,373						
<hr/>							
Total	35,373	100.000%	5,452	-	5,452	-	5,452

(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%	83		83	-	83
Veteran's Affairs	3,700	4.530%	536		536	-	536
Adult Probation	1,100	1.347%	159		159	-	159
Human Services MLR	2,000	2.449%	290		290	-	290
Children & Youth MLR	29,500	36.121%	4,271		4,271	-	4,271
Aging MLR	16,600	20.326%	2,404		2,404	-	2,404
MH/IDD MLR	21,050	25.774%	3,048		3,048	-	3,048
Health Choices MLR	2,200	2.694%	319		319	-	319
Drug & Alcohol MLR	4,200	5.143%	608		608	-	608
Human Services FGDM	750	0.918%	109		109	-	109
Other	-	0.000%	(2)		(2)	-	(2)
<hr/>							
Subtotal	81,670	99.999%	11,825	-	11,825	-	11,825
Second Allocation Total	81,670						
<hr/>							
Total	81,670	100.000%	11,825	-	11,825	-	11,825

(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%	2,596		2,596	-	2,596
Sheriff	22,000	10.589%	7,140		7,140	-	7,140
Prothonotary	8,000	3.850%	2,596		2,596	-	2,596
Clerk Courts	12,000	5.776%	3,895		3,895	-	3,895
Public Defender	6,000	2.888%	1,947		1,947	-	1,947
District Attorney	20,000	9.626%	6,491		6,491	-	6,491
Courts	98,648	47.480%	32,016		32,016	-	32,016
Divorce Masters	2,352	1.132%	763		763	-	763
Juvenile Probation	6,000	2.888%	1,947		1,947	-	1,947
Adult Probation	8,000	3.850%	2,596		2,596	-	2,596
Domestic Relations MLR	16,000	7.701%	5,193		5,193	-	5,193
Other		0.001%	1		1	-	1
<hr/>							
Subtotal	207,768	100.001%	67,430	-	67,430	-	67,430
Second Allocation Total	207,768						
<hr/>							
Total	207,768	100.000%	67,430	-	67,430	-	67,430

(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	1,754	1.572%	1,754		1,754	-	1,754
Fleet Management	1,274	1.142%	1,274		1,274	-	1,274
Voter Registration	959	0.860%	960		960	-	960
District Attorney	60	0.054%	60		60	-	60
District Justices	5,378	4.820%	5,378		5,378	-	5,378
Adult Probation	21	0.019%	21		21	-	21
Youth Development Ctr	1,850	1.658%	1,850		1,850	-	1,850
Prison	66,214	59.344%	66,214		66,214	-	66,214
Parks	4,618	4.139%	4,618		4,618	-	4,618
Children & Youth MLR	15	0.013%	15		15	-	15
E-911	29,033	26.021%	29,033		29,033	-	29,033
MH/IDD MLR	73	0.065%	73		73	-	73
Other	131	0.118%	130		130	-	130
Subtotal	111,576	100.001%	111,576	-	111,576	-	111,576
Second Allocation Total	111,576						
Total	111,576	100.000%	111,576	-	111,576	-	111,576

(A) Alloc Basis: Applicable Premiums by Department

Source: Insurance Policy & Stated Values

**York County, Pennsylvania
Retirement Administration**

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

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

Ref: OMB 2 CFR 200.431 Compensation and Fringe Benefits

2015 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	954,488		954,488	954,488
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	15,238	1	15,239	
Liability Insurance	119	-	119	
Property Insurance	-	-	-	
Retirement Administration		407	407	
County Maintenance		-	-	
Human Services Center		-	-	
County Annex		-	-	
Information Services		-	-	
Commissioners		96	96	
Solicitor		-	-	
Purchasing		82	82	
Controller		607	607	
Treasurer		-	-	
Human Resources/Risk Mgmt		433	433	
Payroll Office		93	93	
Central Telephone		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>15,357</u>	<u>1,719</u>	<u>17,076</u>	<u>17,076</u>
Departmental Cost Adjustments	-		-	
Reclassified Fees	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>969,845</u></u>	<u><u>1,719</u></u>	<u><u>971,564</u></u>	<u><u>971,564</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	48,522		48,522	
<u>Other Expenses and Cost</u>				
Professional Services	869,459		869,459	
Contracted Services	6,118		6,118	
Admin Fees	27,631		27,631	
Office Supplies	182		182	
Computer Forms	76		76	
Professional Services	2,500		2,500	
<hr/>				
Departmental Expenditures	954,488	-	954,488	-
<u>Cost Adjustments</u>				
Deductions	-	-		
<u>Departmental Cost Adjustments</u>				
Reclassified Fees	-	-		
<hr/>				
Functional Cost	954,488	-	954,488	-
<u>Additions: 1st</u>				
Central Service Centers	15,357	15,357		
<hr/>				
REALLOCATE ADMIN		(15,357)	15,357	-
<hr/>				
Allocable Costs	969,845	-	969,845	-
Unallocated	-			
<hr/>				
1st Allocation	969,845	-	969,845	-
<u>Additions: 2nd</u>				
Central Service Centers	1,719	1,719		
<hr/>				
REALLOCATE ADMIN		(1,719)	1,719	-
<hr/>				
Allocable Costs	1,719	-	1,719	-
Unallocated	-			
<hr/>				
2nd Allocation	1,719	-	1,719	-
<hr/>				
Total Allocated	971,564	-	971,564	-

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

User Department	Total	Administration	
Retirement Administration	407	407	-
County Maintenance	11,328	11,328	-
Human Services Center	3,643	3,643	-
County Annex	2,837	2,837	-
Information Services	7,685	7,685	-
Commissioners	2,021	2,021	-
Solicitor	1,623	1,623	-
Purchasing	1,214	1,214	-
Controller	4,042	4,042	-
Treasurer	2,429	2,429	-
Human Resources/Risk Mgmt	4,450	4,450	-
Payroll Office	1,214	1,214	-
Archives	3,236	3,236	-
Human Services	4,450	4,450	-
Voter Registration	2,429	2,429	-
Tax Assessment	9,715	9,715	-
Weights & Measurers	408	408	-
Recorder of Deeds	3,643	3,643	-
Traffic Safety	1,214	1,214	-
Veteran's Affairs	2,021	2,021	-
Register of Wills	3,236	3,236	-
Sheriff	40,873	40,873	-
Coroner	1,623	1,623	-
Prothonotary	9,715	9,715	-
Clerk Courts	15,778	15,778	-
Public Defender	14,972	14,972	-
District Attorney	38,843	38,843	-
Courts	27,922	27,922	-
District Justices	33,995	33,995	-
Divorce Masters	2,021	2,021	-
Juvenile Probation	23,473	23,473	-
Adult Probation	42,088	42,088	-
Youth Development Ctr	15,380	15,380	-
Prison	194,634	194,634	-
Public Safety	408	408	-
EMA	2,429	2,429	-
Parks	11,328	11,328	-
Conservation	6,470	6,470	-
AG Land Pres	1,214	1,214	-

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

User Department	Total	Administration	
Coop Extension	3,236	3,236	-
Pleasant Acres	189,786	189,786	-
Children & Youth	60,693	60,693	-
E-911	41,680	41,680	-
E-911 Maintenance	1,623	1,623	-
Agency on Aging	29,138	29,138	-
MH/IDD	55,029	55,029	-
Health Choices	2,021	2,021	-
Domestic Relations	25,494	25,494	-
Drug & Alcohol	4,450	4,450	-
Other	(28)	(28)	-
<hr/>			
Subtotal	971,564	971,564	-
<hr/>			
Total	971,564	971,564	-

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	0.042%	407		407		407
County Maintenance	28.00	1.166%	11,308		11,308	20	11,328
Human Services Center	9.00	0.375%	3,637		3,637	6	3,643
County Annex	7.00	0.292%	2,832		2,832	5	2,837
Information Services	19.00	0.791%	7,671		7,671	14	7,685
Commissioners	5.00	0.208%	2,017		2,017	4	2,021
Solicitor	4.00	0.167%	1,620		1,620	3	1,623
Purchasing	3.00	0.125%	1,212		1,212	2	1,214
Controller	10.00	0.416%	4,035		4,035	7	4,042
Treasurer	6.00	0.250%	2,425		2,425	4	2,429
Human Resources/Risk Mgmt	11.00	0.458%	4,442		4,442	8	4,450
Payroll Office	3.00	0.125%	1,212		1,212	2	1,214
Archives	8.00	0.333%	3,230		3,230	6	3,236
Human Services	11.00	0.458%	4,442		4,442	8	4,450
Fleet Management	4.00	0.167%	1,620		1,620	3	1,623
Voter Registration	6.00	0.250%	2,425		2,425	4	2,429
Tax Assessment	24.00	1.000%	9,698		9,698	17	9,715
Weights & Measurers	1.00	0.042%	407		407	1	408
Recorder of Deeds	9.00	0.375%	3,637		3,637	6	3,643
Traffic Safety	3.00	0.125%	1,212		1,212	2	1,214
Veteran's Affairs	5.00	0.208%	2,017		2,017	4	2,021
Register of Wills	8.00	0.333%	3,230		3,230	6	3,236
Sheriff	101.00	4.207%	40,801		40,801	72	40,873
Coroner	4.00	0.167%	1,620		1,620	3	1,623
Prothonotary	24.00	1.000%	9,698		9,698	17	9,715
Clerk Courts	39.00	1.624%	15,750		15,750	28	15,778
Public Defender	37.00	1.541%	14,945		14,945	27	14,972
District Attorney	96.00	3.998%	38,774		38,774	69	38,843
Courts	69.00	2.874%	27,873		27,873	49	27,922
District Justices	84.00	3.499%	33,935		33,935	60	33,995
Divorce Masters	5.00	0.208%	2,017		2,017	4	2,021
Juvenile Probation	58.00	2.416%	23,431		23,431	42	23,473
Adult Probation	104.00	4.332%	42,014		42,014	74	42,088
Youth Development Ctr	38.00	1.583%	15,353		15,353	27	15,380
Prison	481.00	20.033%	194,289		194,289	345	194,634
Public Safety	1.00	0.042%	407		407	1	408
EMA	6.00	0.250%	2,425		2,425	4	2,429
Parks	28.00	1.166%	11,308		11,308	20	11,328
Conservation	16.00	0.666%	6,459		6,459	11	6,470

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	3.00	0.125%	1,212		1,212	2	1,214
Coop Extension	8.00	0.333%	3,230		3,230	6	3,236
Pleasant Acres	469.00	19.534%	189,450		189,450	336	189,786
Children & Youth	150.00	6.247%	60,586		60,586	107	60,693
E-911	103.00	4.290%	41,606		41,606	74	41,680
E-911 Maintenance	4.00	0.167%	1,620		1,620	3	1,623
Agency on Aging	72.00	2.999%	29,086		29,086	52	29,138
MH/IDD	136.00	5.664%	54,932		54,932	97	55,029
Health Choices	5.00	0.208%	2,017		2,017	4	2,021
Domestic Relations	63.00	2.624%	25,449		25,449	45	25,494
Public Relations	1.00	0.042%	407		407	1	408
Drug & Alcohol	11.00	0.458%	4,442		4,442	8	4,450
Other		0.000%	(27)		(27)	(1)	(28)
Subtotal	2,401	100.000%	969,845	-	969,845	1,719	971,564
Second Allocation Total	2,400						
Total	2,401	100.000%	969,845	-	969,845	1,719	971,564

(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

Ref: OMB 2 CFR 200.452 Maintenance and Repair Costs

**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	2,399,926		2,399,926	2,399,926
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	45,068	-	45,068	
Equipment Depreciation	24,398	-	24,398	
Employee Benefits	431,688	62	431,750	
Liability Insurance	2,156	-	2,156	
Property Insurance	861	1	862	
Retirement Administration	11,308	20	11,328	
County Maintenance		175,223	175,223	
Human Services Center		21,349	21,349	
Information Services		11,561	11,561	
Commissioners		2,652	2,652	
Solicitor		12,923	12,923	
Purchasing		12,155	12,155	
Controller		16,556	16,556	
Treasurer		279	279	
Human Resources/Risk Mgmt		15,372	15,372	
Payroll Office		2,612	2,612	
Central Telephone		1,071	1,071	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		5,103	5,103	
Total Allocated Additions	<u>515,479</u>	<u>276,939</u>	<u>792,418</u>	<u>792,418</u>
Departmental Cost Adjustments				
Security Services	<u>28,550</u>		<u>28,550</u>	
Total Departmental Cost Adjustments	<u>(112,606)</u>	<u>-</u>	<u>(112,606)</u>	<u>(112,606)</u>
Total to be Allocated	<u><u>2,802,799</u></u>	<u><u>276,939</u></u>	<u><u>3,079,738</u></u>	<u><u>3,079,738</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	761,576	42,387	29,706	166,430	511,742	11,311
<u>Other Expenses and Cost</u>						
Telephone	4,009		4,009			
Fuel	133,632			25,531	100,614	7,487
Utilities	707,572			140,506	524,978	42,088
Elevator Maint	1,902			350	1,302	250
Vehicle Expenses	11,235		11,235			
Contract Services	394,829		120,005	90,507	172,614	11,703
Maint and Repairs	134,359			37,074	96,524	761
Office Supplies	665		391	162	112	
Maint Supplies	26,396			6,036	19,898	462
Janitorial	48,782			10,042	38,225	515
Uniform Allowance	100		100			
MS 4 Expenses	9,791		9,791			
Trash Removal	13,448			3,971	8,437	1,040
Travel	63		63			
Tools & Equipment	1,526		1,080	46	400	
Office Equipment	3,652		3,099		553	
Assoc Dues & Exps	-					
Professional Services	481		50	431		
Advertising	1,507		1,507			
Equipment	144,401			74,834	50,879	18,688
Departmental Expenditures	2,399,926	42,387	181,036	555,920	1,526,278	94,305
<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
Capital Outlay	(141,156)			(72,849)	(49,619)	(18,688)
Security Services	28,550				28,550	
Functional Cost	2,287,320	42,387	181,036	483,071	1,505,209	75,617
Additions: 1st Central Service Centers	515,479	515,479				
REALLOCATE ADMIN		(557,866)	42,839	131,548	361,164	22,315
Allocable Costs	2,802,799	-	223,875	614,619	1,866,373	97,932
Unallocated	-					
1st Allocation	2,802,799	-	223,875	614,619	1,866,373	97,932
Additions: 2nd Central Service Centers	276,939	276,939				
REALLOCATE ADMIN		(276,939)	27,988	65,304	179,291	4,356
Allocable Costs	276,939	-	27,988	65,304	179,291	4,356
Unallocated	-					
2nd Allocation	276,939	-	27,988	65,304	179,291	4,356
Total Allocated	3,079,738	-	251,863	679,923	2,045,664	102,288

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

User Department	Total	Departmental Administration	Admin Center	Judicial Center	Archives Building
County Maintenance	175,223	151,013	24,210	-	-
Human Services Center	61,264	61,264	-	-	-
County Annex	26,534	26,534	-	-	-
Information Services	83,460	-	75,891	7,569	-
Commissioners	41,605	-	41,605	-	-
Solicitor	7,414	-	7,414	-	-
Purchasing	22,778	-	22,778	-	-
Controller	44,560	-	44,560	-	-
Treasurer	29,837	-	29,837	-	-
Human Resources/Risk Mgmt	38,513	-	38,513	-	-
Archives	115,340	13,052	-	-	102,288
Voter Registration	40,778	-	40,778	-	-
Tax Assessment	89,278	-	89,278	-	-
Recorder of Deeds	57,591	-	57,591	-	-
Register of Wills	78,759	-	-	78,759	-
Sheriff	216,615	-	-	216,615	-
Prothonotary	78,759	-	-	78,759	-
Clerk Courts	118,157	-	-	118,157	-
Public Defender	59,079	-	-	59,079	-
District Attorney	196,916	-	-	196,916	-
Courts	971,281	-	-	971,281	-
Divorce Masters	23,157	-	-	23,157	-
Juvenile Probation	59,079	-	-	59,079	-
Adult Probation	78,759	-	-	78,759	-
Planning	175,313	-	175,313	-	-
Domestic Relations MLR	157,536	-	-	157,536	-
Other	32,153	-	32,155	(2)	-
Subtotal	3,079,738	251,863	679,923	2,045,664	102,288
Total	3,079,738	251,863	679,923	2,045,664	102,288

**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%	151,013		151,013		151,013
Human Services Center	81,670	19.771%	44,262		44,262	17,002	61,264
County Annex	35,373	8.563%	19,170		19,170	7,364	26,534
Archives	17,400	4.212%	9,430		9,430	3,622	13,052
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	413,086	100.000%	223,875	-	223,875	27,988	251,863
Second Allocation Total	134,443						
<hr/>							
Total	413,086	100.000%	223,875	-	223,875	27,988	251,863

(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%	24,210		24,210		24,210
Information Services	7,880	11.118%	68,333		68,333	7,558	75,891
Commissioners	4,320	6.095%	37,461		37,461	4,144	41,605
Solicitor	770	1.086%	6,675		6,675	739	7,414
Purchasing	2,365	3.337%	20,510		20,510	2,268	22,778
Controller	4,627	6.528%	40,122		40,122	4,438	44,560
Treasurer	3,098	4.371%	26,865		26,865	2,972	29,837
Human Resources/Risk Mgmt	3,999	5.642%	34,677		34,677	3,836	38,513
Voter Registration	4,234	5.974%	36,717		36,717	4,061	40,778
Tax Assessment	9,270	13.079%	80,386		80,386	8,892	89,278
Recorder of Deeds	5,980	8.437%	51,855		51,855	5,736	57,591
Planning	18,203	25.683%	157,853		157,853	17,460	175,313
Other	3,337	4.708%	28,955		28,955	3,200	32,155
<hr/>							
Subtotal	70,875	100.000%	614,619	-	614,619	65,304	679,923
Second Allocation Total	68,083						
<hr/>							
Total	70,875	100.000%	614,619	-	614,619	65,304	679,923
<hr/>							

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

Source: Maintenance Department

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	6,906		6,906	663	7,569
Register of Wills	8,000	3.850%	71,855		71,855	6,904	78,759
Sheriff	22,000	10.589%	197,630		197,630	18,985	216,615
Prothonotary	8,000	3.850%	71,855		71,855	6,904	78,759
Clerk Courts	12,000	5.776%	107,802		107,802	10,355	118,157
Public Defender	6,000	2.888%	53,901		53,901	5,178	59,079
District Attorney	20,000	9.626%	179,657		179,657	17,259	196,916
Courts	98,648	47.480%	886,154		886,154	85,127	971,281
Divorce Masters	2,352	1.132%	21,127		21,127	2,030	23,157
Juvenile Probation	6,000	2.888%	53,901		53,901	5,178	59,079
Adult Probation	8,000	3.850%	71,855		71,855	6,904	78,759
Domestic Relations MLR	16,000	7.701%	143,729		143,729	13,807	157,536
Other		0.000%	1		1	(3)	(2)
<hr/>							
Subtotal	207,768	100.000%	1,866,373	-	1,866,373	179,291	2,045,664
Second Allocation Total	207,768						
<hr/>							
Total	207,768	100.000%	1,866,373	-	1,866,373	179,291	2,045,664

(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%	97,932		97,932	4,356	102,288
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	97,932	-	97,932	4,356	102,288
Second Allocation Total	100						
<hr/>							
Total	100	100.000%	97,932	-	97,932	4,356	102,288

(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

Ref: OMB 2 CFR 200.452 Maintenance and Repair Costs

2015 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	464,991		464,991	464,991
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	6,135	-	6,135	
Employee Benefits	194,800	26	194,826	
Liability Insurance	681	-	681	
Property Insurance	-	-	-	
Retirement Administration	3,637	6	3,643	
County Maintenance	44,262	17,002	61,264	
Human Services Center		-	-	
County Annex		-	-	
Information Services		76	76	
Commissioners		897	897	
Solicitor		-	-	
Purchasing		3,498	3,498	
Controller		5,727	5,727	
Treasurer		-	-	
Human Resources/Risk Mgmt		4,935	4,935	
Payroll Office		839	839	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>249,515</u>	<u>33,006</u>	<u>282,521</u>	<u>282,521</u>
Departmental Cost Adjustments				
Security Services	28,569		28,569	
	-		-	
Total Departmental Cost Adjustments	<u>28,569</u>	<u>-</u>	<u>28,569</u>	<u>28,569</u>
Total to be Allocated	<u><u>743,075</u></u>	<u><u>33,006</u></u>	<u><u>776,081</u></u>	<u><u>776,081</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	233,918		226,042	7,876
<u>Other Expenses and Cost</u>				
Telephone	-			
Fuel	8,427		8,427	
Office Supplies	30		30	
Utilities	125,256		125,256	
Elevator Maint	594		594	
Vehicle Expenses	-		-	
Contract Services	49,558		49,558	
Maintenance and Repairs	-			
Janitorial	21,966		21,966	
Maint & Repairs	8,091		8,091	
Materials and Supplies	12,366		12,366	
Maintenance Supplies	-			
Tools & Equipment	-			
Uniform Allowance	-			
Trash Removal	4,785	-	4,785	-
Capital Outlay	-			
<hr/>				
Departmental Expenditures	464,991	-	457,115	7,876
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Services	28,569		28,569	
	-			
<hr/>				
Functional Cost	493,560	-	485,684	7,876

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	249,515	249,515		
REALLOCATE ADMIN		(249,515)	241,114	8,401
Allocable Costs Unallocated	743,075 -	-	726,798	16,277
1st Allocation	743,075	-	726,798	16,277
Additions: 2nd Central Service Centers	33,006	33,006		
REALLOCATE ADMIN		(33,006)	31,895	1,111
Allocable Costs Unallocated	33,006 -	-	31,895	1,111
2nd Allocation	33,006	-	31,895	1,111
Total Allocated	776,081	-	758,693	17,388

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

User Department	Total		
County Maintenance	21,349	5,072	-
Veteran's Affairs	34,382	34,382	-
Human Services MLR	18,586	18,586	-
Children & Youth MLR	274,129	274,129	-
Aging MLR	154,255	154,255	-
MH/IDD MLR	195,608	195,608	-
Other	1,110	(1)	-
<hr/>			
Subtotal	776,081	758,693	-
<hr/>			
Total	776,081	758,693	-

**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%	5,072		5,072		5,072
Veteran's Affairs	3,700	4.530%	32,927		32,927	1,455	34,382
Adult Probation	1,100	1.347%	9,789		9,789	433	10,222
Human Services MLR	2,000	2.449%	17,799		17,799	787	18,586
Children & Youth MLR	29,500	36.121%	262,527		262,527	11,602	274,129
Aging MLR	16,600	20.326%	147,727		147,727	6,528	154,255
MH/IDD MLR	21,050	25.775%	187,329		187,329	8,279	195,608
Health Choices MLR	2,200	2.694%	19,578		19,578	865	20,443
Drug & Alcohol MLR	4,200	5.143%	37,376		37,376	1,652	39,028
Human Services FGDM	750	0.918%	6,674		6,674	295	6,969
Other	-	0.000%	-		-	(1)	(1)
<hr/>							
Subtotal	81,670	100.000%	726,798	-	726,798	31,895	758,693
Second Allocation Total	81,100						
<hr/>							
Total	81,670	100.000%	726,798	-	726,798	31,895	758,693

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Maintenance Department

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	100	100.000%	16,277		16,277		16,277
Other		0.000%	-		-	1,111	1,111
<hr/>							
Subtotal	100	100.000%	16,277	-	16,277	1,111	17,388
Second Allocation Total	-						
<hr/>							
Total	100	100.000%	16,277	-	16,277	1,111	17,388

(A) Alloc basis:

Direct Allocation

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
Ref: OMB 2 CFR 200.452 Maintenance and Repair Costs

2015 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	369,505		369,505	369,505
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	5,652	-	5,652	
Employee Benefits	127,228	17	127,245	
Liability Insurance	581	-	581	
Property Insurance	-	-	-	
Retirement Administration	2,832	5	2,837	
County Maintenance	19,170	7,364	26,534	
Human Services Center	-	-	-	
County Annex		-	-	
Information Services		-	-	
Commissioners		586	586	
Purchasing		2,332	2,332	
Controller		3,470	3,470	
Treasurer		-	-	
Human Resources/Risk Mgmt		3,768	3,768	
Payroll Office		652	652	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>155,463</u>	<u>18,194</u>	<u>173,657</u>	<u>173,657</u>
Departmental Cost Adjustments				
Security Expense	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>524,968</u></u>	<u><u>18,194</u></u>	<u><u>543,162</u></u>	<u><u>543,162</u></u>

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

	Total	General And Administration	County Annex
<u>Wages and Benefits</u>			
Salaries & Wages	191,673		191,673
	-		
<u>Other Expenses and Cost</u>			
Fuel	22,683		22,683
Janitorial Supplies	6,685		6,685
Utilities	62,431		62,431
Uniforms	-		-
Maintenance & Repairs	19,410		19,410
Tools and Equipment	575		575
Elevator Insp and Repairs	400		400
Office and Maintenance Supplies	5,935		5,935
Contract Services	32,924		32,924
Equipment	26,789		26,789
Departmental Expenditures	369,505	-	369,505
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Security Expense	-		-
	-		
	-		
	-		
Functional Cost	369,505	-	369,505
Additions: 1st Central Service Centers	155,463	155,463	
REALLOCATE ADMIN		(155,463)	155,463
Allocable Costs	524,968	-	524,968
Unallocated	-		
1st Allocation	524,968	-	524,968
Additions: 2nd Central Service Centers	18,194	18,194	
REALLOCATE ADMIN		(18,194)	18,194
Allocable Costs	18,194	-	18,194
Unallocated	-		
2nd Allocation	18,194	-	18,194
Total Allocated	543,162	-	543,162

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

<u>User Department</u>	<u>Total</u>	<u>County Annex</u>
Archives	73,827	73,827
Weights & Measurers	3,682	3,682
Traffic Safety	57,950	57,950
Coroner	25,442	25,442
District Justices	69,742	69,742
Prison	4,606	4,606
Conservation	47,847	47,847
AG Land Pres	12,118	12,118
Coop Extension	117,160	117,160
E-911	-	-
Other	130,788	130,788
	<hr/>	
Subtotal	543,162	543,162
	<hr/>	
Total	<u>543,162</u>	<u>543,162</u>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Archives	4,808	13.592%	71,354		71,354	2,473	73,827
Weights & Measurers	240	0.678%	3,559		3,559	123	3,682
Traffic Safety	3,774	10.669%	56,009		56,009	1,941	57,950
Coroner	1,657	4.684%	24,590		24,590	852	25,442
District Justices	4,542	12.840%	67,406		67,406	2,336	69,742
Prison	300	0.848%	4,452		4,452	154	4,606
Conservation	3,116	8.809%	46,244		46,244	1,603	47,847
AG Land Pres	789	2.231%	11,712		11,712	406	12,118
Coop Extension	7,630	21.570%	113,236		113,236	3,924	117,160
E-911	-	0.000%	-		-	-	-
Other	8,517	24.078%	126,406		126,406	4,382	130,788
Subtotal	35,373	100.000%	524,968	-	524,968	18,194	543,162
Second Allocation Total	35,373						
Total	35,373	100.000%	524,968	-	524,968	18,194	543,162

(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

Ref: OMB 2 CFR 200.430 Compensation and 200.459 Professional Services

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	1,979,169		1,979,169	1,979,169
Deductions			-	
Capital Outlay	(110,341)		(110,341)	
			-	
Total Deductions	(110,341)	-	(110,341)	(110,341)
Allocated Additions				
Building Depreciation	128,184	-	128,184	
Equipment Depreciation	152,905	-	152,905	
Employee Benefits	404,563	57	404,620	
Liability Insurance	2,378	-	2,378	
Property Insurance	1,891	3	1,894	
Retirement Administration	7,671	14	7,685	
	-	-	-	
Information Services		331,317	331,317	
Commissioners		906	906	
Solicitor		12,923	12,923	
Purchasing		2,716	2,716	
Controller		3,313	3,313	
Treasurer		354	354	
Human Resources/Risk Mgmt		8,190	8,190	
Payroll Office		1,771	1,771	
Central Telephone		1,099	1,099	
		-	-	
Archives		75	75	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>772,831</u>	<u>370,959</u>	<u>1,143,790</u>	<u>1,143,790</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>2,641,659</u></u>	<u><u>370,959</u></u>	<u><u>3,012,618</u></u>	<u><u>3,012,618</u></u>

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

	Total	General & Administration	Operations	Program/Tech	Help Desk
<u>Wages and Benefits</u>					
Salaries & Wages	836,079	194,500	45,737	583,660	12,182
<u>Other Expenses and Cost</u>					
Telephone	4,246	988	232	2,964	62
Training	11,623	2,704	636	8,114	169
Printing	(117)	(27)	(6)	(82)	(2)
Travel	1,444	336	79	1,008	21
Contract Services	932,586	216,951	51,016	651,031	13,588
Maintenance & Repairs	-	-	-	-	-
Postage	-	-	-	-	-
Advertising	1,924	448	105	1,343	28
Office Supplies	2,989	695	164	2,087	44
Computer Forms	(190)	(44)	(10)	(133)	(3)
Materials/Supply	-	-	-	-	-
Office Equipment	28,224	6,566	1,544	19,703	411
Pamphlet	-	-	-	-	-
Professional Servives	-	-	-	-	-
Equipment	160,361	160,361	-	-	-
Departmental Expenditures	1,979,169	583,477	99,496	1,269,695	26,501
<u>Cost Adjustments</u>					
Deductions	(110,341)	(110,341)	-	-	-
Departmental Cost Adjustments	-	-	-	-	-
Functional Cost	1,868,828	473,136	99,496	1,269,695	26,501

**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	772,831	772,831			
REALLOCATE ADMIN		(1,245,967)	88,823	1,133,486	23,658
Allocable Costs	2,641,659	-	188,319	2,403,181	50,159
Unallocated	-				
1st Allocation	2,641,659	-	188,319	2,403,181	50,159
Additions: 2nd Central Service Centers	370,959	370,959			
REALLOCATE ADMIN		(370,959)	26,445	337,470	7,044
Allocable Costs	370,959	-	26,445	337,470	7,044
Unallocated	-				
2nd Allocation	370,959	-	26,445	337,470	7,044
Total Allocated	3,012,618	-	214,764	2,740,651	57,203

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

User Department	Total	Operations	Program/Tech	Help Desk
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Employee Benefits	-	-	-	-
Liability Insurance	-	-	-	-
Property Insurance	-	-	-	-
Retirement Administration	-	-	-	-
County Maintenance	11,561	-	11,295	266
Human Services Center	76	-	-	76
County Annex	-	-	-	-
Information Services	331,317	-	323,636	7,681
Commissioners	21,102	-	20,851	251
Solicitor	12,677	-	12,662	15
Purchasing	9,024	-	8,832	192
Controller	23,536	-	22,753	783
Treasurer	183,656	114,832	68,263	561
Human Resources/Risk Mgmt	82,868	-	82,351	517
Payroll Office	27,188	2,206	24,878	104
Archives	24,776	-	24,348	428
Human Services	35,437	23,390	11,796	251
Fleet Management	-	-	-	-
Voter Registration	43,854	-	43,411	443
Tax Assessment	80,437	2,206	77,374	857
Weights & Measurers	1,078	-	1,034	44
Recorder of Deeds	14,373	-	14,226	147
Traffic Safety	6,506	-	6,373	133
Veteran's Affairs	7,629	-	7,407	222
Register of Wills	28,273	-	27,534	739
Sheriff	111,669	-	109,099	2,570
Coroner	9,093	-	8,163	930
Prothonotary	45,149	-	43,775	1,374
Clerk Courts	148,483	20,602	126,374	1,507
Public Defender	901	-	-	901
District Attorney	197,306	-	194,692	2,614
Courts	189,533	-	184,128	5,405
District Justices	130,000	-	126,795	3,205

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

User Department	Total	Operations	Program/Tech	Help Desk
Divorce Masters	8,944	-	8,722	222
Juvenile Probation	127,433	11,864	114,299	1,270
Adult Probation	235,035	21,812	210,093	3,130
Youth Development Ctr	21,988	-	21,693	295
Prison	184,413	17,856	161,373	5,184
Public Safety	-	-	-	-
EMA	4,126	-	4,111	15
Parks	23,171	-	22,698	473
AG Land Pres	6,057	-	5,924	133
Pleasant Acres	141,699	-	136,914	4,785
Children & Youth	252,264	-	248,055	4,209
E-911	277	-	277	-
SC Training Ctr	-	-	-	-
Agency on Aging	16,772	-	16,772	-
MH/IDD	114,350	-	110,052	4,298
Health Choices	162	-	-	162
Domestic Relations	2,692	-	2,515	177
Drug & Alcohol	31,230	-	30,831	399
Human Services FGDM	162	-	-	162
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	-	-	-	-
Bridge to Health	-	-	-	-
Other	5,724	(4)	5,655	73
Subtotal	3,012,618	214,764	2,740,651	57,203
Total	3,012,618	214,764	2,740,651	57,203

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	265.60	53.4690%	100,692		100,692	14,140	114,832
Human Resources/Risk Mgmt	-	0.0000%	-		-	-	-
Payroll Office	5.10	1.0270%	1,934		1,934	272	2,206
Human Services	54.10	10.8910%	20,510		20,510	2,880	23,390
Voter Registration	-	0.0000%	-		-	-	-
Tax Assessment	5.10	1.0270%	1,934		1,934	272	2,206
Coroner	-	0.0000%	-		-	-	-
Clerk Courts	47.65	9.5930%	18,065		18,065	2,537	20,602
Public Defender	-	0.0000%	-		-	-	-
District Justices	-	0.0000%	-		-	-	-
Juvenile Probation	27.44	5.5240%	10,403		10,403	1,461	11,864
Adult Probation	50.45	10.1560%	19,126		19,126	2,686	21,812
Youth Development Ctr	-	0.0000%	-		-	-	-
Prison	41.30	8.3140%	15,657		15,657	2,199	17,856
Other	-	0.0000%	(2)		(2)	(2)	(4)
<hr/>							
Subtotal	497	100.001%	188,319	-	188,319	26,445	214,764
Second Allocation Total	497						
<hr/>							
Total	497	100.000%	188,319	-	188,319	26,445	214,764

(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	31.10	0.470%	11,295		11,295		11,295
Information Services	890.71	13.467%	323,636		323,636		323,636
Commissioners	49.31	0.746%	17,928		17,928	2,923	20,851
Solicitor	29.96	0.453%	10,886		10,886	1,776	12,662
Purchasing	20.88	0.316%	7,594		7,594	1,238	8,832
Controller	53.82	0.814%	19,562		19,562	3,191	22,753
Treasurer	161.53	2.442%	58,686		58,686	9,577	68,263
Human Resources/Risk Mgmt	194.87	2.946%	70,798		70,798	11,553	82,351
Payroll Office	58.86	0.890%	21,388		21,388	3,490	24,878
Archives	57.62	0.871%	20,932		20,932	3,416	24,348
Human Services	27.92	0.422%	10,141		10,141	1,655	11,796
Voter Registration	102.72	1.553%	37,321		37,321	6,090	43,411
Tax Assessment	183.07	2.768%	66,520		66,520	10,854	77,374
Weights & Measurers	2.44	0.037%	889		889	145	1,034
Recorder of Deeds	33.64	0.509%	12,232		12,232	1,994	14,226
Traffic Safety	15.08	0.228%	5,479		5,479	894	6,373
Veteran's Affairs	17.53	0.265%	6,368		6,368	1,039	7,407
Register of Wills	65.15	0.985%	23,671		23,671	3,863	27,534
Sheriff	258.12	3.903%	93,796		93,796	15,303	109,099
Coroner	19.33	0.292%	7,017		7,017	1,146	8,163
Prothonotary	103.58	1.566%	37,634		37,634	6,141	43,775
Clerk Courts	298.98	4.521%	108,648		108,648	17,726	126,374
District Attorney	460.63	6.965%	167,382		167,382	27,310	194,692
Courts	435.67	6.587%	158,298		158,298	25,830	184,128
District Justices	300.01	4.536%	109,008		109,008	17,787	126,795
Divorce Masters	20.65	0.312%	7,498		7,498	1,224	8,722
Juvenile Probation	270.42	4.089%	98,266		98,266	16,033	114,299
Adult Probation	497.07	7.516%	180,623		180,623	29,470	210,093
Youth Development Ctr	51.35	0.776%	18,649		18,649	3,044	21,693
Prison	381.82	5.773%	138,736		138,736	22,637	161,373
EMA	9.75	0.147%	3,533		3,533	578	4,111
Parks	53.70	0.812%	19,514		19,514	3,184	22,698
Conservation	0.62	0.009%	216		216	37	253
AG Land Pres	13.99	0.212%	5,095		5,095	829	5,924
Coop Extension	4.55	0.069%	1,658		1,658	270	1,928
Pleasant Acres	323.94	4.898%	117,708		117,708	19,206	136,914
Children & Youth	586.92	8.874%	213,258		213,258	34,797	248,055
E-911	0.63	0.010%	240		240	37	277
Agency on Aging	39.68	0.600%	14,419		14,419	2,353	16,772
MH/IDD	260.41	3.937%	94,613		94,613	15,439	110,052

**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
Domestic Relations	5.93	0.090%	2,163		2,163	352	2,515
Public Relations	133.52	2.019%	48,520		48,520	7,916	56,436
Drug & Alcohol	72.94	1.103%	26,507		26,507	4,324	30,831
Other	13.45	0.204%	4,856		4,856	799	5,655
<hr/>							
Subtotal	6,614	100.002%	2,403,181	-	2,403,181	337,470	2,740,651
Second Allocation Total	5,692						
<hr/>							
Total	6,614	100.000%	2,403,181	-	2,403,181	337,470	2,740,651

(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	21	0.530%	266		266		266
Human Services Center	6	0.151%	76		76		76
Information Services	607	15.313%	7,681		7,681		7,681
Commissioners	17	0.429%	215		215	36	251
Solicitor	1	0.025%	13		13	2	15
Purchasing	13	0.328%	165		165	27	192
Controller	53	1.337%	671		671	112	783
Treasurer	38	0.959%	481		481	80	561
Human Resources/Risk Mgmt	35	0.883%	443		443	74	517
Payroll Office	7	0.177%	89		89	15	104
Archives	29	0.732%	367		367	61	428
Human Services	17	0.429%	215		215	36	251
Voter Registration	30	0.757%	380		380	63	443
Tax Assessment	58	1.463%	734		734	123	857
Weights & Measurers	3	0.076%	38		38	6	44
Recorder of Deeds	10	0.252%	126		126	21	147
Traffic Safety	9	0.227%	114		114	19	133
Veteran's Affairs	15	0.378%	190		190	32	222
Register of Wills	50	1.261%	633		633	106	739
Sheriff	174	4.390%	2,202		2,202	368	2,570
Coroner	63	1.589%	797		797	133	930
Prothonotary	93	2.346%	1,177		1,177	197	1,374
Clerk Courts	102	2.573%	1,291		1,291	216	1,507
Public Defender	61	1.539%	772		772	129	901
District Attorney	177	4.465%	2,240		2,240	374	2,614
Courts	366	9.233%	4,631		4,631	774	5,405
District Justices	217	5.474%	2,746		2,746	459	3,205
Divorce Masters	15	0.378%	190		190	32	222
Juvenile Probation	86	2.170%	1,088		1,088	182	1,270
Adult Probation	212	5.348%	2,682		2,682	448	3,130
Youth Development Ctr	20	0.505%	253		253	42	295
Prison	351	8.855%	4,442		4,442	742	5,184
EMA	1	0.025%	13		13	2	15
Parks	32	0.807%	405		405	68	473
AG Land Pres	9	0.227%	114		114	19	133
Pleasant Acres	324	8.174%	4,100		4,100	685	4,785
Children & Youth	285	7.190%	3,606		3,606	603	4,209
MH/IDD	291	7.341%	3,682		3,682	616	4,298

**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
Health Choices	11	0.277%	139		139	23	162
Domestic Relations	12	0.303%	152		152	25	177
Drug & Alcohol	27	0.681%	342		342	57	399
Human Services FGDM	11	0.277%	139		139	23	162
Other	5	0.126%	59		59	14	73
Subtotal	3,964	99.998%	50,159	-	50,159	7,044	57,203
Second Allocation Total	3,330						
Total	3,964	100.000%	50,159	-	50,159	7,044	57,203

(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

Ref: OMB 2 CFR 200.430 Compensation and 200.444 General Costs of Government

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	451,544		451,544	451,544
Deductions			-	
Capital Outlay	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	61,701	-	61,701	
Equipment Depreciation	3,554	-	3,554	
Employee Benefits	258,940	36	258,976	
Liability Insurance	1,127	-	1,127	
Property Insurance	900	2	902	
Retirement Administration	2,017	4	2,021	
	-	-	-	
Information Services	18,143	2,959	21,102	
Commissioners		3,072	3,072	
Solicitor		71,466	71,466	
Purchasing		1,495	1,495	
Controller		22,132	22,132	
Treasurer		31,671	31,671	
Human Resources/Risk Mgmt		2,157	2,157	
Payroll Office		466	466	
Central Telephone		395	395	
		-	-	
Archives		3,882	3,882	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>383,843</u>	<u>143,881</u>	<u>527,724</u>	<u>527,724</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>835,387</u></u>	<u><u>143,881</u></u>	<u><u>979,268</u></u>	<u><u>979,268</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	408,414	19,277	49,999	35,844		303,294
<u>Other Expenses and Cost</u>						
Advertising	4,130					4,130
Postage	55	3	7	5	-	41
Telephone	1,507	71	184	132	-	1,119
Assoc Dues	21,174	999	2,592	1,858	-	15,724
Printing	655	31	80	57	-	486
Travel	2,930	138	359	257	-	2,176
Contracted Services	3,986	188	488	350	-	2,960
Training	1,346	64	165	118	-	1,000
Office Equipment	2,631	124	322	231	-	1,954
Subscriptions	302	14	37	27	-	224
Equipment Rental	2,504	118	307	220	-	1,860
Office Supplies	1,755	83	215	154	-	1,303
Maintenance & Repairs		-	-	-	-	-
Premium & Deputation Bond	-	-	-	-	-	-
JAG Expenses	-					
Offcl Function	155					155
Capital Outlay	-					
Departmental Expenditures	451,544	21,110	54,754	39,253	-	336,426
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					
Functional Cost	451,544	21,110	54,754	39,253	-	336,426

**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	383,843	383,843				
REALLOCATE ADMIN		(404,953)	51,512	36,930	-	316,511
Allocable Costs	835,387	-	106,267	76,183	-	652,937
Unallocated	(652,937)					(652,937)
1st Allocation	182,450	-	106,267	76,183	-	-
Additions: 2nd Central Service Centers	143,881	143,881				
REALLOCATE ADMIN		(143,881)	18,487	13,253	-	112,141
Allocable Costs	143,881	-	18,487	13,253	-	112,141
Unallocated	(112,141)					(112,141)
2nd Allocation	31,740	-	18,487	13,253	-	-
Total Allocated	214,190	-	124,754	89,436	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Employee Benefits	544	544	-	-
Liability Insurance	2	2	-	-
Property Insurance	2	2	-	-
Retirement Administration	96	66	30	-
County Maintenance	2,652	1,799	853	-
Human Services Center	897	623	274	-
County Annex	586	373	213	-
Information Services	906	327	579	-
Commissioners	3,072	2,920	152	-
Solicitor	251	107	144	-
Purchasing	496	389	107	-
Controller	499	139	360	-
Treasurer	1,515	1,264	251	-
Human Resources/Risk Mgmt	932	537	395	-
Payroll Office	148	41	107	-
Central Telephone	150	78	72	-
Archives	1,050	762	288	-
Human Services	1,002	571	431	-
Fleet Management	1,915	1,771	144	-
Voter Registration	5,741	5,525	216	-
Tax Assessment	1,262	364	898	-
Weights & Measurers	42	7	35	-
Tax Collectors	886	24	862	-
Tax Claims	4,005	4,005	-	-
Recorder of Deeds	661	301	360	-
Traffic Safety	1,101	994	107	-
Traffic Safety MLR	-	-	-	-
Veteran's Affairs	1,727	1,548	179	-
Register of Wills	609	286	323	-
Sheriff	5,050	1,384	3,666	-
Coroner	1,447	1,303	144	-
Prothonotary	1,383	449	934	-
Clerk Courts	1,978	576	1,402	-
Public Defender	1,967	637	1,330	-
District Attorney	7,707	4,256	3,451	-
Courts	11,419	8,508	2,911	-
District Justices	10,872	7,782	3,090	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Constables	2,614	2,614	-	-
Divorce Masters	256	77	179	-
Controlled Subst	1,260	1,260	-	-
Juvenile Probation	2,223	102	2,121	-
Adult Probation	5,837	2,099	3,738	-
Youth Development Ctr	2,143	741	1,402	-
Maint Adults	92	92	-	-
Prison	25,376	7,442	17,934	-
Public Safety	66	31	35	-
EMA	374	158	216	-
Radiation Act	79	79	-	-
HazMat	379	379	-	-
Parks	4,706	3,412	1,294	-
Conservation	670	95	575	-
AG Land Pres	174	67	107	-
Planning	20	20	-	-
Coop Extension	904	616	288	-
Pleasant Acres	25,936	8,397	17,539	-
Human Services MLR	-	-	-	-
Children & Youth	23,807	18,380	5,427	-
Children & Youth MLR	-	-	-	-
E-911	7,551	3,813	3,738	-
E-911 Maintenance	144	-	144	-
Liquid Fuels	494	494	-	-
SC Training Ctr	-	-	-	-
Agency on Aging	10,486	7,863	2,623	-
Aging MLR	-	-	-	-
MH/IDD	12,527	7,639	4,888	-
MH/IDD MLR	-	-	-	-
Health Choices	858	679	179	-
Health Choices MLR	-	-	-	-
Domestic Relations	3,606	1,341	2,265	-
Domestic Relations MLR	-	-	-	-
Weatherization Liheap	1,060	1,060	-	-
CDBG	994	994	-	-
Public Relations	67	32	35	-
Retirement Fund	520	520	-	-
-	-	-	-	-
Human Services FGDM	263	263	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	206	206	-	-
Bridge to Health	-	-	-	-
Other	2,004	1,998	6	-
Subtotal	214,190	124,754	89,436	-
Total	214,190	124,754	89,436	-

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	0.512%	544		544		544
Liability Insurance	2	0.002%	2		2		2
Property Insurance	2	0.002%	2		2		2
Retirement Administration	51	0.062%	66		66		66
County Maintenance	1,395	1.693%	1,799		1,799		1,799
Human Services Center	483	0.586%	623		623		623
County Annex	289	0.351%	373		373		373
Information Services	254	0.308%	327		327		327
Commissioners	2,265	2.748%	2,920		2,920		2,920
Solicitor	70	0.085%	90		90	17	107
Purchasing	255	0.309%	328		328	61	389
Controller	91	0.110%	117		117	22	139
Treasurer	827	1.003%	1,066		1,066	198	1,264
Human Resources/Risk Mgmt	351	0.426%	453		453	84	537
Payroll Office	27	0.033%	35		35	6	41
Central Telephone	51	0.062%	66		66	12	78
Archives	499	0.605%	643		643	119	762
Human Services	374	0.454%	482		482	89	571
Fleet Management	1,159	1.406%	1,494		1,494	277	1,771
Voter Registration	3,614	4.385%	4,660		4,660	865	5,525
Tax Assessment	238	0.289%	307		307	57	364
Weights & Measurers	5	0.006%	6		6	1	7
Tax Collectors	16	0.019%	20		20	4	24
Tax Claims	2,620	3.179%	3,378		3,378	627	4,005
Recorder of Deeds	197	0.239%	254		254	47	301
Traffic Safety	650	0.789%	838		838	156	994
Veteran's Affairs	1,013	1.229%	1,306		1,306	242	1,548
Register of Wills	187	0.227%	241		241	45	286
Sheriff	905	1.098%	1,167		1,167	217	1,384
Coroner	852	1.034%	1,099		1,099	204	1,303
Prothonotary	294	0.357%	379		379	70	449
Clerk Courts	377	0.457%	486		486	90	576
Public Defender	416	0.505%	537		537	100	637
District Attorney	2,784	3.378%	3,590		3,590	666	4,256
Courts	5,566	6.753%	7,176		7,176	1,332	8,508
District Justices	5,091	6.177%	6,564		6,564	1,218	7,782
Constables	1,710	2.075%	2,205		2,205	409	2,614
Divorce Masters	50	0.061%	65		65	12	77
Controlled Subst	824	1.000%	1,063		1,063	197	1,260
Juvenile Probation	67	0.081%	86		86	16	102
Adult Probation	1,373	1.666%	1,770		1,770	329	2,099

**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
Youth Development Ctr	485	0.588%	625		625	116	741
Maint Adults	60	0.073%	78		78	14	92
Prison	4,868	5.907%	6,277		6,277	1,165	7,442
Public Safety	20	0.024%	26		26	5	31
EMA	103	0.125%	133		133	25	158
Radiation Act	52	0.063%	67		67	12	79
HazMat	248	0.301%	320		320	59	379
Parks	2,232	2.708%	2,878		2,878	534	3,412
Conservation	62	0.075%	80		80	15	95
AG Land Pres	44	0.053%	56		56	11	67
Planning	13	0.016%	17		17	3	20
Coop Extension	403	0.489%	520		520	96	616
Pleasant Acres	5,493	6.665%	7,083		7,083	1,314	8,397
Children & Youth	12,024	14.589%	15,503		15,503	2,877	18,380
E-911	2,494	3.026%	3,216		3,216	597	3,813
Liquid Fuels	323	0.392%	417		417	77	494
Agency on Aging	5,144	6.241%	6,632		6,632	1,231	7,863
MH/IDD	4,997	6.063%	6,443		6,443	1,196	7,639
Health Choices	444	0.539%	573		573	106	679
Domestic Relations	877	1.064%	1,131		1,131	210	1,341
Weatherization Liheap	693	0.841%	894		894	166	1,060
CDBG	650	0.789%	838		838	156	994
Public Relations	21	0.025%	27		27	5	32
Retirement Fund	340	0.413%	439		439	81	520
Drug & Alcohol	999	1.212%	1,288		1,288	239	1,527
Human Services FGDM	172	0.209%	222		222	41	263
Weatherization DOE	135	0.164%	174		174	32	206
Other	1,305	1.583%	1,683		1,683	315	1,998
<hr/>							
Subtotal	82,417	100.000%	106,267	-	106,267	18,487	124,754
Second Allocation Total	77,254						
<hr/>							
Total	82,417	100.000%	106,267	-	106,267	18,487	124,754

(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%	30		30		30
County Maintenance	28.00	1.120%	853		853		853
Human Services Center	9.00	0.360%	274		274		274
County Annex	7.00	0.280%	213		213		213
Information Services	19.00	0.760%	579		579		579
Commissioners	5.00	0.200%	152		152		152
Solicitor	4.00	0.160%	122		122	22	144
Purchasing	3.00	0.120%	91		91	16	107
Controller	10.00	0.400%	305		305	55	360
Treasurer	7.00	0.280%	213		213	38	251
Human Resources/Risk Mgmt	11.00	0.440%	335		335	60	395
Payroll Office	3.00	0.120%	91		91	16	107
Central Telephone	2.00	0.080%	61		61	11	72
Archives	8.00	0.320%	244		244	44	288
Human Services	12.00	0.480%	366		366	65	431
Fleet Management	4.00	0.160%	122		122	22	144
Voter Registration	6.00	0.240%	183		183	33	216
Tax Assessment	25.00	1.000%	762		762	136	898
Weights & Measurers	1.00	0.040%	30		30	5	35
Tax Collectors	24.00	0.960%	731		731	131	862
Recorder of Deeds	10.00	0.400%	305		305	55	360
Traffic Safety	3.00	0.120%	91		91	16	107
Veteran's Affairs	5.00	0.200%	152		152	27	179
Register of Wills	9.00	0.360%	274		274	49	323
Sheriff	102.00	4.082%	3,110		3,110	556	3,666
Coroner	4.00	0.160%	122		122	22	144
Prothonotary	26.00	1.040%	792		792	142	934
Clerk Courts	39.00	1.561%	1,189		1,189	213	1,402
Public Defender	37.00	1.481%	1,128		1,128	202	1,330
District Attorney	96.00	3.842%	2,927		2,927	524	3,451
Courts	81.00	3.241%	2,469		2,469	442	2,911
District Justices	86.00	3.441%	2,621		2,621	469	3,090
Divorce Masters	5.00	0.200%	152		152	27	179
Juvenile Probation	59.00	2.361%	1,799		1,799	322	2,121
Adult Probation	104.00	4.162%	3,171		3,171	567	3,738
Youth Development Ctr	39.00	1.561%	1,189		1,189	213	1,402
Prison	499.00	19.968%	15,212		15,212	2,722	17,934
Public Safety	1.00	0.040%	30		30	5	35
EMA	6.00	0.240%	183		183	33	216

**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	36.00	1.441%	1,098		1,098	196	1,294
Conservation	16.00	0.640%	488		488	87	575
AG Land Pres	3.00	0.120%	91		91	16	107
Coop Extension	8.00	0.320%	244		244	44	288
Pleasant Acres	488.00	19.528%	14,877		14,877	2,662	17,539
Children & Youth	151.00	6.042%	4,603		4,603	824	5,427
E-911	104.00	4.162%	3,171		3,171	567	3,738
E-911 Maintenance	4.00	0.160%	122		122	22	144
Agency on Aging	73.00	2.921%	2,225		2,225	398	2,623
MH/IDD	136.00	5.442%	4,146		4,146	742	4,888
Health Choices	5.00	0.200%	152		152	27	179
Domestic Relations	63.00	2.521%	1,921		1,921	344	2,265
Public Relations	1.00	0.040%	30		30	5	35
Drug & Alcohol	11.00	0.440%	335		335	60	395
Bridge to Health		0.000%	-		-	-	-
Other		0.000%	7		7	(1)	6
Subtotal	2,499	100.000%	76,183	-	76,183	13,253	89,436
Second Allocation Total	2,430						
Total	2,499	100.000%	76,183	-	76,183	13,253	89,436

(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

Ref: OMB 2 CFR 200.435 Defense & Prosecution of Criminal & Civil proceedings, Appeals & Patent Infringements

2015 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	308,468		308,468	308,468
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	10,994	-	10,994	
Equipment Depreciation	28	-	28	
Employee Benefits	117,537	17	117,554	
Liability Insurance	766	-	766	
Property Insurance	160	-	160	
Retirement Administration	1,620	3	1,623	
Information Services	10,899	1,778	12,677	
Commissioners	212	39	251	
Solicitor		440	440	
Purchasing		151	151	
Controller		875	875	
Treasurer		176	176	
Human Resources/Risk Mgmt		1,725	1,725	
Payroll Office		373	373	
Central Telephone		85	85	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>148,891</u>	<u>6,401</u>	<u>155,292</u>	<u>155,292</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>457,359</u></u>	<u><u>6,401</u></u>	<u><u>463,760</u></u>	<u><u>463,760</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	275,208		275,208		
<u>Other Expenses and Cost</u>					
Postage	-				
Telephone	286		286		
Training	403		403		
Assoc Dues	328		328		
Travel	193		193		
Prothonotary Fees	893		893		
Contracted Services	1,559		1,559		
Professional Services	26,585			26,585	
Printing	70		70		
Subscriptions/Publication	-				
Office Supplies	524		524		
Office Equipment	2,419		2,419		
Capital Outlay	-		-		
Departmental Expenditures	308,468	-	281,883	26,585	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					
	-				
Functional Cost	308,468	-	281,883	26,585	-
Additions: 1st					
Central Service Centers	148,891	148,891			
REALLOCATE ADMIN		(148,891)	148,891	-	-
Allocable Costs	457,359	-	430,774	26,585	-
Unallocated	-				-
1st Allocation	457,359	-	430,774	26,585	-

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	6,401	6,401			
REALLOCATE ADMIN		(6,401)	6,401	-	-
Allocable Costs	6,401	-	6,401	-	-
Unallocated	-				-
2nd Allocation	6,401	-	6,401	-	-
Total Allocated	463,760	-	437,175	26,585	-

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

User Department	Total	Legal Counsel	Other Legal Counsel
County Maintenance	12,923	12,923	-
Information Services	12,923	12,923	-
Commissioners	71,466	64,616	6,850
Purchasing	8,777	8,777	-
Controller	13,166	13,166	-
Treasurer	8,777	8,777	-
Human Resources/Risk Mgmt	21,944	21,944	-
Archives	2,195	2,195	-
Risk Management	-	-	-
Human Services	8,777	8,777	-
Voter Registration	21,944	21,944	-
Tax Assessment	4,389	4,389	-
Sheriff	17,555	17,555	-
Coroner	4,389	4,389	-
Prothonotary	8,777	8,777	-
Public Defender	4,389	4,389	-
District Attorney	26,332	26,332	-
Courts	8,777	8,777	-
Juvenile Probation	4,389	4,389	-
Adult Probation	8,777	8,777	-
Youth Development Ctr	4,389	4,389	-
Prison	62,726	43,887	18,839
EMA	17,555	17,555	-
Parks	13,166	13,166	-
AG Land Pres	2,195	2,195	-
Planning	-	-	-
Pleasant Acres	26,825	26,332	493
Children & Youth	15,324	15,361	(37)
Agency on Aging	4,389	4,389	-
MH/IDD	4,389	4,389	-
Domestic Relations	4,389	4,389	-
Other	-	-	-
Subtotal	463,760	437,175	26,585
Total	463,760	437,175	26,585

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	3.000%	12,923		12,923		12,923
Information Services	3.00	3.000%	12,923		12,923		12,923
Commissioners	15.00	15.000%	64,616		64,616		64,616
Purchasing	2.00	2.000%	8,615		8,615	162	8,777
Controller	3.00	3.000%	12,923		12,923	243	13,166
Treasurer	2.00	2.000%	8,615		8,615	162	8,777
Human Resources/Risk Mgmt	5.00	5.000%	21,539		21,539	405	21,944
Archives	0.50	0.500%	2,154		2,154	41	2,195
Human Services	2.00	2.000%	8,615		8,615	162	8,777
Voter Registration	5.00	5.000%	21,539		21,539	405	21,944
Tax Assessment	1.00	1.000%	4,308		4,308	81	4,389
Weights & Measurers	1.00	1.000%	4,308		4,308	81	4,389
Tax Claims	2.00	2.000%	8,615		8,615	162	8,777
Recorder of Deeds	1.00	1.000%	4,308		4,308	81	4,389
Veteran's Affairs	0.50	0.500%	2,154		2,154	41	2,195
Register of Wills	1.00	1.000%	4,308		4,308	81	4,389
Sheriff	4.00	4.000%	17,231		17,231	324	17,555
Coroner	1.00	1.000%	4,308		4,308	81	4,389
Prothonotary	2.00	2.000%	8,615		8,615	162	8,777
Clerk Courts	1.00	1.000%	4,308		4,308	81	4,389
Public Defender	1.00	1.000%	4,308		4,308	81	4,389
District Attorney	6.00	6.000%	25,846		25,846	486	26,332
Courts	2.00	2.000%	8,615		8,615	162	8,777
Juvenile Probation	1.00	1.000%	4,308		4,308	81	4,389
Adult Probation	2.00	2.000%	8,615		8,615	162	8,777
Youth Development Ctr	1.00	1.000%	4,308		4,308	81	4,389
Prison	10.00	10.000%	43,077		43,077	810	43,887
EMA	4.00	4.000%	17,231		17,231	324	17,555
Parks	3.00	3.000%	12,923		12,923	243	13,166
AG Land Pres	0.50	0.500%	2,154		2,154	41	2,195
Pleasant Acres	6.00	6.000%	25,846		25,846	486	26,332
Children & Youth	3.50	3.500%	15,077		15,077	284	15,361
E-911	1.00	1.000%	4,308		4,308	81	4,389
Agency on Aging	1.00	1.000%	4,308		4,308	81	4,389
MH/IDD	1.00	1.000%	4,308		4,308	81	4,389
Domestic Relations	1.00	1.000%	4,308		4,308	81	4,389
Weatherization Liheap	0.50	0.500%	2,154		2,154	41	2,195
CDBG	0.50	0.500%	2,154		2,154	41	2,195
Other		0.000%	1		1	(1)	-
<hr/>							
Subtotal	100	100.000%	430,774	-	430,774	6,401	437,175
Second Allocation Total	79						
<hr/>							
Total	100	100.000%	430,774	-	430,774	6,401	437,175

(A) Alloc basis: Actual Time Spent By Department

Source: Solicitor

YORK COUNTY, PENNSYLVANIA

**Solicitor
Detail Allocation of
Other Legal Counsel**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Commissioners	6,850	25.766%	6,850		6,850		6,850
Solicitor	440	1.655%	440		440		440
Prison	18,839	70.862%	18,839		18,839	-	18,839
Pleasant Acres	493	1.854%	493		493	-	493
Children & Youth	(37)	-0.138%	(37)		(37)	-	(37)
Other	-	0.000%	-		-	-	-
<hr/>							
Subtotal	26,585	100.000%	26,585	-	26,585	-	26,585
Second Allocation Total	19,295						
<hr/>							
Total	26,585	100.000%	26,585	-	26,585	-	26,585

(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

Ref: OMB 2 CFR 200.430 Compensation and 200.444 General Costs of Government

Ref: OMB 2 CFR 200.453 Materials and Supplies Cost, including Computer Devices

2015 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	123,134		123,134	123,134
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	33,781	-	33,781	
Equipment Depreciation	1,455	-	1,455	
Employee Benefits	42,214	5	42,219	
Liability Insurance	301	-	301	
Property Insurance	493	1	494	
Retirement Administration	1,212	2	1,214	
County Maintenance	20,510	2,268	22,778	
Information Services	7,759	1,265	9,024	
Commissioners	419	77	496	
Solicitor	8,615	162	8,777	
Purchasing		3,965	3,965	
Controller		2,982	2,982	
Treasurer		-	-	
Human Resources/Risk Mgmt		1,292	1,292	
Payroll Office		280	280	
Central Telephone		113	113	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>116,759</u>	<u>12,412</u>	<u>129,171</u>	<u>129,171</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>239,893</u></u>	<u><u>12,412</u></u>	<u><u>252,305</u></u>	<u><u>252,305</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	104,079		104,079	
	-			
<u>Other Expenses and Cost</u>				
Advertising	-			
Telephone	395		395	
Assoc Dues	189		189	
Printing	-			
Maintenance and Repairs	-			
Contracted Services	5,295		5,295	
Equipment Rental	429		429	
Travel	-			
Training	-			
Office Equipment	6,491		6,491	
Office Supplies	6,256		6,256	
Departmental Expenditures	123,134	-	123,134	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
Functional Cost	123,134	-	123,134	-

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

	Total	General & Administration	Purchasing	
Additions: 1st Central Service Centers	116,759	116,759		
REALLOCATE ADMIN		(116,759)	116,759	-
Allocable Costs	239,893	-	239,893	-
Unallocated	-			-
1st Allocation	239,893	-	239,893	-
Additions: 2nd Central Service Centers	12,412	12,412		
REALLOCATE ADMIN		(12,412)	12,412	-
Allocable Costs	12,412	-	12,412	-
Unallocated	-			-
2nd Allocation	12,412	-	12,412	-
Total Allocated	252,305	-	252,305	-

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

User Department	Total	
County Maintenance	12,155	12,155
Human Services Center	3,498	3,498
County Annex	2,332	2,332
Information Services	2,716	2,716
Commissioners	1,495	1,495
Solicitor	151	151
Purchasing	3,965	3,965
Controller	1,640	1,640
Treasurer	1,234	1,234
Human Resources/Risk Mgmt	3,208	3,208
Payroll Office	261	261
Central Telephone	43	43
Archives	1,640	1,640
Human Services	1,569	1,569
Fleet Management	1,424	1,424
Voter Registration	2,498	2,498
Tax Assessment	1,843	1,843
Weights & Measurers	102	102
Tax Collectors	188	188
Tax Claims	289	289
Recorder of Deeds	1,698	1,698
Traffic Safety	1,437	1,437
Veteran's Affairs	784	784
Register of Wills	1,569	1,569
Sheriff	5,851	5,851
Coroner	929	929
Prothonotary	3,716	3,716
Clerk Courts	4,168	4,168
Public Defender	2,600	2,600
District Attorney	13,052	13,052
Courts	12,659	12,659
District Justices	37,951	37,951
Constables	15	15
Divorce Masters	437	437
Juvenile Probation	5,460	5,460
Adult Probation	5,473	5,473
Youth Development Ctr	5,140	5,140
Maint Adults	-	-
Prison	27,338	27,338

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

User Department	Total	
Public Safety	74	74
EMA	1,003	1,003
Radiation Act	523	523
HazMat	2,308	2,308
Parks	6,881	6,881
Conservation	87	87
Coop Extension	1,132	1,132
Pleasant Acres	1,495	1,495
Children & Youth	15,969	15,969
E-911	10,742	10,742
E-911 Maintenance	2,455	2,455
Liquid Fuels	437	437
Agency on Aging	15,360	15,360
MH/IDD	8,552	8,552
Health Choices	1,003	1,003
Domestic Relations	2,046	2,046
Public Relations	28	28
Retirement Fund	-	-
Drug & Alcohol	1,945	1,945
Human Services FGDM	957	957
Other	5,637	5,637
Subtotal	252,305	252,305
Total	252,305	252,305

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	6	0.034%	82		82		82
County Maintenance	886	5.067%	12,155		12,155		12,155
Human Services Center	255	1.458%	3,498		3,498		3,498
County Annex	170	0.972%	2,332		2,332		2,332
Information Services	198	1.132%	2,716		2,716		2,716
Commissioners	109	0.623%	1,495		1,495		1,495
Solicitor	11	0.063%	151		151		151
Purchasing	289	1.653%	3,965		3,965		3,965
Controller	113	0.646%	1,550		1,550	90	1,640
Treasurer	85	0.486%	1,166		1,166	68	1,234
Human Resources/Risk Mgmt	221	1.264%	3,032		3,032	176	3,208
Payroll Office	18	0.103%	247		247	14	261
Central Telephone	3	0.017%	41		41	2	43
Archives	113	0.646%	1,550		1,550	90	1,640
Human Services	108	0.618%	1,483		1,483	86	1,569
Fleet Management	98	0.561%	1,346		1,346	78	1,424
Voter Registration	172	0.984%	2,361		2,361	137	2,498
Tax Assessment	127	0.726%	1,742		1,742	101	1,843
Weights & Measurers	7	0.040%	96		96	6	102
Tax Collectors	13	0.074%	178		178	10	188
Tax Claims	20	0.114%	273		273	16	289
Recorder of Deeds	117	0.669%	1,605		1,605	93	1,698
Traffic Safety	99	0.566%	1,358		1,358	79	1,437
Veteran's Affairs	54	0.309%	741		741	43	784
Register of Wills	108	0.618%	1,483		1,483	86	1,569
Sheriff	403	2.305%	5,530		5,530	321	5,851
Coroner	64	0.366%	878		878	51	929
Prothonotary	256	1.464%	3,512		3,512	204	3,716
Clerk Courts	287	1.642%	3,939		3,939	229	4,168
Public Defender	179	1.024%	2,457		2,457	143	2,600
District Attorney	899	5.142%	12,335		12,335	717	13,052
Courts	872	4.987%	11,963		11,963	696	12,659
District Justices	2,614	14.951%	35,866		35,866	2,085	37,951
Constables	1	0.006%	14		14	1	15
Divorce Masters	30	0.172%	413		413	24	437
Controlled Subst	73	0.418%	1,003		1,003	58	1,061
Juvenile Probation	376	2.151%	5,160		5,160	300	5,460
Adult Probation	377	2.156%	5,172		5,172	301	5,473
Youth Development Ctr	354	2.025%	4,858		4,858	282	5,140

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	1,883	10.770%	25,836		25,836	1,502	27,338
Public Safety	5	0.029%	70		70	4	74
EMA	69	0.395%	948		948	55	1,003
Radiation Act	36	0.206%	494		494	29	523
HazMat	159	0.909%	2,181		2,181	127	2,308
Parks	474	2.711%	6,503		6,503	378	6,881
Conservation	6	0.034%	82		82	5	87
Coop Extension	78	0.446%	1,070		1,070	62	1,132
Pleasant Acres	103	0.589%	1,413		1,413	82	1,495
Children & Youth	1,100	6.291%	15,092		15,092	877	15,969
E-911	740	4.232%	10,152		10,152	590	10,742
E-911 Maintenance	169	0.967%	2,320		2,320	135	2,455
Liquid Fuels	30	0.172%	413		413	24	437
Agency on Aging	1,058	6.051%	14,516		14,516	844	15,360
MH/IDD	589	3.369%	8,082		8,082	470	8,552
Health Choices	69	0.395%	948		948	55	1,003
Domestic Relations	141	0.806%	1,934		1,934	112	2,046
Public Relations	2	0.011%	26		26	2	28
Drug & Alcohol	134	0.766%	1,838		1,838	107	1,945
Human Services FGDM	66	0.377%	904		904	53	957
Other	388	2.219%	5,325		5,325	312	5,637
<hr/>							
Subtotal	17,484	100.000%	239,893	-	239,893	12,412	252,305
Second Allocation Total	15,560						
<hr/>							
Total	17,484	100.000%	239,893	-	239,893	12,412	252,305

(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 Uniform Guidance. 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

Ref: OMB 2 CFR 200.430 Compensation and 200.444 General Costs of Government

Ref: OMB 2 CFR 200.425 Audit Services and 200.430 Compensation

2015 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	876,750		876,750	876,750
Deductions			-	
Capital Outlay	-		-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	66,084	-	66,084	
Equipment Depreciation	3,368	-	3,368	
Employee Benefits	261,157	37	261,194	
Liability Insurance	1,534	-	1,534	
Property Insurance	964	2	966	
Retirement Administration	4,035	7	4,042	
Information Services	20,233	3,303	23,536	
Commissioners	422	77	499	
Solicitor	12,923	243	13,166	
Purchasing	1,550	90	1,640	
Controller		1,277	1,277	
Treasurer		-	-	
Human Resources/Risk Mgmt		4,307	4,307	
Payroll Office		932	932	
Central Telephone		395	395	
		-	-	
Archives		8,495	8,495	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>412,392</u>	<u>23,603</u>	<u>435,995</u>	<u>435,995</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,289,142</u></u>	<u><u>23,603</u></u>	<u><u>1,312,745</u></u>	<u><u>1,312,745</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	538,674	36,667	323,029	44,867	29,393		14,789	89,929
Other Expenses and Cost								
Advertising	185	13	111	15	10		5	31
Postage	24	2	14	2	1		1	4
Telephone	1,350	92	810	112	74		37	225
Training	2,310	157	1,385	192	126		63	386
Assoc Dues	2,930	199	1,757	244	160		80	489
Printing	2,473	168	1,483	206	135		68	413
Travel	6,247	425	3,746	520	341		172	1,043
Contracted Services	25,400		25,400					
Professional Services	287,550					179,535		108,015
Maintenance & Repairs		-	-	-	-		-	-
Office Equipment	4,789	326	2,872	399	261		131	800
Subscriptions - Pamphlet	798	54	479	66	44		22	133
Office Supplies	2,910	198	1,745	242	159		80	486
Premium & Deputation Bond		-	-	-	-		-	-
Equipment Rental	1,110	76	666	92	61		30	185
Capital Outlay	-							
Departmental Expenditures	876,750	38,377	363,496	46,960	30,764	179,535	15,479	202,139
Cost Adjustments								
Deductions	-	-						
Departmental Cost Adjustments								
	-							
Functional Cost	876,750	38,377	363,496	46,960	30,764	179,535	15,479	202,139
Additions: 1st								
Central Service Centers	412,392	412,392						
REALLOCATE ADMIN		(450,769)	195,441	25,249	16,541	96,531	8,323	108,684
Allocable Costs	1,289,142	-	558,938	72,209	47,305	276,066	23,802	310,823
Unallocated	(310,823)							(310,823)
1st Allocation	978,319	-	558,938	72,209	47,305	276,066	23,802	-
Additions: 2nd								
Central Service Centers	23,603	23,603						

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

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process	General Government
REALLOCATE ADMIN		(23,603)	10,233	1,322	866	5,055	436	5,691
Allocable Costs	23,603	-	10,233	1,322	866	5,055	436	5,691
Unallocated	(5,691)							(5,691)
2nd Allocation	17,912	-	10,233	1,322	866	5,055	436	-
Total Allocated	996,231	-	569,171	73,531	48,171	281,121	24,238	-

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
Building Depreciation	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-
Employee Benefits	4,813	3,326	-	-	1,413	74
Liability Insurance	23	17	-	-	6	-
Property Insurance	23	17	-	-	6	-
Retirement Administration	607	402	-	20	171	14
County Maintenance	16,556	10,843	119	552	4,674	368
Human Services Center	5,727	3,806	-	177	1,618	126
County Annex	3,470	2,280	-	138	969	83
Information Services	3,313	1,811	151	374	850	127
Commissioners	22,132	889	13,516	98	7,586	43
Solicitor	875	458	75	79	235	28
Purchasing	2,982	2,012	-	59	853	58
Controller	1,277	715	-	197	304	61
Treasurer	8,336	689	4,654	120	2,823	50
Human Resources/Risk Mgmt	4,355	2,820	-	221	1,199	115
Payroll Office	387	216	-	60	93	18
Central Telephone	602	410	-	-	174	18
Archives	5,481	1,681	1,862	161	1,703	74
Risk Management	-	-	-	-	-	-
Human Services	4,565	2,729	219	221	1,278	118
Fleet Management	13,571	9,309	-	80	3,957	225
Voter Registration	42,160	28,997	26	120	12,343	674
Tax Assessment	3,195	1,140	617	482	814	142
Weights & Measurers	82	40	-	20	17	5
Tax Collectors	298	131	-	-	53	114
Tax Claims	27,961	9,815	8,980	-	8,948	218
Recorder of Deeds	2,393	1,037	437	180	673	66
Traffic Safety	7,592	5,030	154	60	2,221	127
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	11,899	8,135	-	100	3,460	204
Register of Wills	2,293	1,140	288	161	639	65
Sheriff	12,772	6,147	900	2,028	3,091	606
Coroner	9,888	6,306	431	80	2,911	160
Prothonotary	3,774	1,254	887	482	1,005	146
Clerk Courts	4,964	1,316	1,368	783	1,287	210
Public Defender	5,754	3,344	-	743	1,421	246
District Attorney	34,649	21,939	341	1,927	9,509	933
Courts	66,451	44,611	77	1,386	19,009	1,368

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
District Justices	59,832	34,414	5,183	1,686	17,388	1,161
Constables	19,864	13,649	71	-	5,840	304
Divorce Masters	708	405	-	100	171	32
Controlled Subst	8,892	3,520	2,479	-	2,815	78
Juvenile Probation	2,162	297	192	1,165	228	280
Adult Probation	17,545	6,585	3,552	2,088	4,689	631
Youth Development Ctr	6,565	3,817	64	763	1,655	266
Maint Adults	700	484	-	-	206	10
Prison	68,448	38,550	443	9,657	16,627	3,171
Public Safety	255	160	-	20	67	8
EMA	1,342	798	26	120	352	46
Radiation Act	602	416	-	-	177	9
HazMat	2,886	1,994	-	-	847	45
Parks	26,005	14,914	2,408	562	7,623	498
Conservation	1,056	233	212	321	211	79
AG Land Pres	584	354	-	60	149	21
Planning	150	103	-	-	45	2
Coop Extension	4,879	3,207	26	161	1,377	108
Pleasant Acres	74,069	37,502	5,292	9,416	18,761	3,098
Human Services MLR	-	-	-	-	-	-
Children & Youth	142,372	91,468	4,092	3,011	41,066	2,735
Children & Youth MLR	-	-	-	-	-	-
E-911	30,781	16,595	2,749	2,068	8,518	851
E-911 Maintenance	100	-	-	80	-	20
Liquid Fuels	3,634	2,062	423	-	1,103	46
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	61,191	39,536	1,426	1,446	17,567	1,216
Aging MLR	-	-	-	-	-	-
MH/IDD	60,915	37,690	1,959	2,730	17,067	1,469
MH/IDD MLR	-	-	-	-	-	-
Health Choices	5,251	3,406	129	100	1,517	99
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	10,521	1,509	4,425	1,265	2,995	327
Domestic Relations MLR	-	-	-	-	-	-
Weatherization Liheap	8,027	5,423	116	-	2,368	120
CDBG	7,259	3,879	1,073	-	2,221	86
Public Relations	269	171	-	20	70	8
Retirement Fund	3,917	2,569	129	-	1,162	57
Drug & Alcohol	11,652	6,972	841	221	3,412	206

**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	2,003	1,384	-	-	588	31
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	1,561	1,037	39	-	462	23
Bridge to Health	-	-	-	-	-	-
Other	15,014	9,256	1,080	2	4,464	213
Subtotal	996,231	569,171	73,531	48,171	281,121	24,238
Total	996,231	569,171	73,531	48,171	281,121	24,238

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	0.595%	3,326		3,326		3,326
Liability Insurance	2	0.003%	17		17		17
Property Insurance	2	0.003%	17		17		17
Retirement Administration	51	0.072%	402		402		402
County Maintenance	1,376	1.940%	10,843		10,843		10,843
Human Services Center	483	0.681%	3,806		3,806		3,806
County Annex	289	0.408%	2,280		2,280		2,280
Information Services	230	0.324%	1,811		1,811		1,811
Commissioners	113	0.159%	889		889		889
Solicitor	58	0.082%	458		458		458
Purchasing	255	0.360%	2,012		2,012		2,012
Controller	91	0.128%	715		715		715
Treasurer	86	0.121%	676		676	13	689
Human Resources/Risk Mgmt	351	0.495%	2,767		2,767	53	2,820
Payroll Office	27	0.038%	212		212	4	216
Central Telephone	51	0.072%	402		402	8	410
Archives	209	0.295%	1,649		1,649	32	1,681
Human Services	340	0.479%	2,677		2,677	52	2,729
Fleet Management	1,159	1.634%	9,133		9,133	176	9,309
Voter Registration	3,610	5.090%	28,450		28,450	547	28,997
Tax Assessment	142	0.200%	1,118		1,118	22	1,140
Weights & Measurers	5	0.007%	39		39	1	40
Tax Collectors	16	0.023%	129		129	2	131
Tax Claims	1,222	1.723%	9,630		9,630	185	9,815
Recorder of Deeds	129	0.182%	1,017		1,017	20	1,037
Traffic Safety	626	0.883%	4,935		4,935	95	5,030
Veteran's Affairs	1,013	1.428%	7,982		7,982	153	8,135
Register of Wills	142	0.200%	1,118		1,118	22	1,140
Sheriff	765	1.079%	6,031		6,031	116	6,147
Coroner	785	1.107%	6,187		6,187	119	6,306
Prothonotary	156	0.220%	1,230		1,230	24	1,254
Clerk Courts	164	0.231%	1,291		1,291	25	1,316
Public Defender	416	0.587%	3,281		3,281	63	3,344
District Attorney	2,731	3.851%	21,525		21,525	414	21,939
Courts	5,554	7.831%	43,770		43,770	841	44,611
District Justices	4,284	6.041%	33,765		33,765	649	34,414
Constables	1,699	2.396%	13,392		13,392	257	13,649
Divorce Masters	50	0.071%	397		397	8	405
Controlled Subst	438	0.618%	3,454		3,454	66	3,520
Juvenile Probation	37	0.052%	291		291	6	297
Adult Probation	820	1.156%	6,461		6,461	124	6,585

**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	475	0.670%	3,745		3,745	72	3,817
Maint Adults	60	0.085%	475		475	9	484
Prison	4,799	6.767%	37,823		37,823	727	38,550
Public Safety	20	0.028%	157		157	3	160
EMA	99	0.140%	783		783	15	798
Radiation Act	52	0.073%	408		408	8	416
HazMat	248	0.350%	1,956		1,956	38	1,994
Parks	1,857	2.618%	14,633		14,633	281	14,914
Conservation	29	0.041%	229		229	4	233
AG Land Pres	44	0.062%	347		347	7	354
Planning	13	0.018%	101		101	2	103
Coop Extension	399	0.563%	3,147		3,147	60	3,207
Pleasant Acres	4,669	6.583%	36,795		36,795	707	37,502
Children & Youth	11,387	16.056%	89,743		89,743	1,725	91,468
E-911	2,066	2.913%	16,282		16,282	313	16,595
Liquid Fuels	257	0.362%	2,023		2,023	39	2,062
Agency on Aging	4,922	6.940%	38,790		38,790	746	39,536
MH/IDD	4,692	6.616%	36,979		36,979	711	37,690
Health Choices	424	0.598%	3,342		3,342	64	3,406
Domestic Relations	188	0.265%	1,481		1,481	28	1,509
Weatherization Liheap	675	0.952%	5,321		5,321	102	5,423
CDBG	483	0.681%	3,806		3,806	73	3,879
Public Relations	21	0.030%	168		168	3	171
Retirement Fund	320	0.451%	2,521		2,521	48	2,569
Drug & Alcohol	868	1.224%	6,841		6,841	131	6,972
Human Services FGDM	172	0.243%	1,358		1,358	26	1,384
Weatherization DOE	129	0.182%	1,017		1,017	20	1,037
Other	1,153	1.626%	9,082		9,082	174	9,256
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Subtotal	70,920	100.000%	558,938	-	558,938	10,233	569,171
Second Allocation Total	67,548						
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Total	70,920	100.000%	558,938	-	558,938	10,233	569,171

(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	19	0.165%	119		119		119
Information Services	24	0.209%	151		151		151
Commissioners	2,152	18.718%	13,516		13,516		13,516
Solicitor	12	0.104%	75		75		75
Treasurer	741	6.445%	4,654		4,654		4,654
Archives	290	2.522%	1,821		1,821	41	1,862
Human Services	34	0.296%	214		214	5	219
Voter Registration	4	0.035%	25		25	1	26
Tax Assessment	96	0.835%	603		603	14	617
Weights & Measurers	-	0.000%	-		-	-	-
Tax Claims	1,398	12.160%	8,781		8,781	199	8,980
Recorder of Deeds	68	0.591%	427		427	10	437
Traffic Safety	24	0.209%	151		151	3	154
Register of Wills	45	0.391%	282		282	6	288
Sheriff	140	1.218%	880		880	20	900
Coroner	67	0.583%	421		421	10	431
Prothonotary	138	1.200%	867		867	20	887
Clerk Courts	213	1.853%	1,338		1,338	30	1,368
District Attorney	53	0.461%	333		333	8	341
Courts	12	0.104%	75		75	2	77
District Justices	807	7.019%	5,068		5,068	115	5,183
Constables	11	0.096%	69		69	2	71
Controlled Subst	386	3.357%	2,424		2,424	55	2,479
Juvenile Probation	30	0.261%	188		188	4	192
Adult Probation	553	4.810%	3,473		3,473	79	3,552
Youth Development Ctr	10	0.087%	63		63	1	64
Prison	69	0.600%	433		433	10	443
EMA	4	0.035%	25		25	1	26
Parks	375	3.262%	2,355		2,355	53	2,408
Conservation	33	0.287%	207		207	5	212
Coop Extension	4	0.035%	25		25	1	26
Pleasant Acres	824	7.167%	5,175		5,175	117	5,292
Children & Youth	637	5.541%	4,001		4,001	91	4,092
E-911	428	3.723%	2,688		2,688	61	2,749
Liquid Fuels	66	0.574%	414		414	9	423
Agency on Aging	222	1.931%	1,394		1,394	32	1,426
MH/IDD	305	2.653%	1,916		1,916	43	1,959
Health Choices	20	0.174%	126		126	3	129
Domestic Relations	689	5.993%	4,327		4,327	98	4,425

**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	18	0.157%	113		113	3	116
CDBG	167	1.453%	1,049		1,049	24	1,073
Retirement Fund	20	0.174%	126		126	3	129
Drug & Alcohol	131	1.139%	822		822	19	841
Other	152	1.322%	957		957	123	1,080
Subtotal	11,497	100.000%	72,209	-	72,209	1,322	73,531
Second Allocation Total	9,290						
Total	11,497	100.000%	72,209	-	72,209	1,322	73,531

(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	0.042%	20		20		20
County Maintenance	28.00	1.166%	552		552		552
Human Services Center	9.00	0.375%	177		177		177
County Annex	7.00	0.292%	138		138		138
Information Services	19.00	0.791%	374		374		374
Commissioners	5.00	0.208%	98		98		98
Solicitor	4.00	0.167%	79		79		79
Purchasing	3.00	0.125%	59		59		59
Controller	10.00	0.416%	197		197		197
Treasurer	6.00	0.250%	118		118	2	120
Human Resources/Risk Mgmt	11.00	0.458%	217		217	4	221
Payroll Office	3.00	0.125%	59		59	1	60
Archives	8.00	0.333%	158		158	3	161
Human Services	11.00	0.458%	217		217	4	221
Fleet Management	4.00	0.167%	79		79	1	80
Voter Registration	6.00	0.250%	118		118	2	120
Tax Assessment	24.00	1.000%	473		473	9	482
Weights & Measurers	1.00	0.042%	20		20	-	20
Recorder of Deeds	9.00	0.375%	177		177	3	180
Traffic Safety	3.00	0.125%	59		59	1	60
Veteran's Affairs	5.00	0.208%	98		98	2	100
Register of Wills	8.00	0.333%	158		158	3	161
Sheriff	101.00	4.207%	1,990		1,990	38	2,028
Coroner	4.00	0.167%	79		79	1	80
Prothonotary	24.00	1.000%	473		473	9	482
Clerk Courts	39.00	1.624%	768		768	15	783
Public Defender	37.00	1.541%	729		729	14	743
District Attorney	96.00	3.998%	1,891		1,891	36	1,927
Courts	69.00	2.874%	1,360		1,360	26	1,386
District Justices	84.00	3.499%	1,655		1,655	31	1,686
Divorce Masters	5.00	0.208%	98		98	2	100
Juvenile Probation	58.00	2.416%	1,143		1,143	22	1,165
Adult Probation	104.00	4.332%	2,049		2,049	39	2,088
Youth Development Ctr	38.00	1.583%	749		749	14	763
Prison	481.00	20.033%	9,477		9,477	180	9,657
Public Safety	1.00	0.042%	20		20	-	20
EMA	6.00	0.250%	118		118	2	120
Parks	28.00	1.166%	552		552	10	562
Conservation	16.00	0.666%	315		315	6	321
AG Land Pres	3.00	0.125%	59		59	1	60

**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	8.00	0.333%	158		158	3	161
Pleasant Acres	469.00	19.534%	9,241		9,241	175	9,416
Children & Youth	150.00	6.247%	2,955		2,955	56	3,011
E-911	103.00	4.290%	2,029		2,029	39	2,068
E-911 Maintenance	4.00	0.167%	79		79	1	80
Agency on Aging	72.00	2.999%	1,419		1,419	27	1,446
MH/IDD	136.00	5.664%	2,679		2,679	51	2,730
Health Choices	5.00	0.208%	98		98	2	100
Domestic Relations	63.00	2.624%	1,241		1,241	24	1,265
Public Relations	1.00	0.042%	20		20	-	20
Drug & Alcohol	11.00	0.458%	217		217	4	221
Other		0.000%	(1)		(1)	3	2
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Subtotal	2,401	100.000%	47,305	-	47,305	866	48,171
Second Allocation Total	2,315						
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Total	2,401	100.000%	47,305	-	47,305	866	48,171

(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	0.512%	1,413		1,413		1,413
Liability Insurance	2	0.002%	6		6		6
Property Insurance	2	0.002%	6		6		6
Retirement Administration	51	0.062%	171		171		171
County Maintenance	1,395	1.693%	4,674		4,674		4,674
Human Services Center	483	0.586%	1,618		1,618		1,618
County Annex	289	0.351%	969		969		969
Information Services	254	0.308%	850		850		850
Commissioners	2,265	2.748%	7,586		7,586		7,586
Solicitor	70	0.085%	235		235		235
Purchasing	255	0.309%	853		853		853
Controller	91	0.110%	304		304		304
Treasurer	827	1.003%	2,769		2,769	54	2,823
Human Resources/Risk Mgmt	351	0.426%	1,176		1,176	23	1,199
Payroll Office	27	0.033%	91		91	2	93
Central Telephone	51	0.062%	171		171	3	174
Archives	499	0.605%	1,670		1,670	33	1,703
Human Services	374	0.454%	1,253		1,253	25	1,278
Fleet Management	1,159	1.406%	3,881		3,881	76	3,957
Voter Registration	3,614	4.385%	12,105		12,105	238	12,343
Tax Assessment	238	0.289%	798		798	16	814
Weights & Measurers	5	0.006%	17		17	-	17
Tax Collectors	16	0.019%	52		52	1	53
Tax Claims	2,620	3.179%	8,776		8,776	172	8,948
Recorder of Deeds	197	0.239%	660		660	13	673
Traffic Safety	650	0.789%	2,178		2,178	43	2,221
Veteran's Affairs	1,013	1.229%	3,393		3,393	67	3,460
Register of Wills	187	0.227%	627		627	12	639
Sheriff	905	1.098%	3,031		3,031	60	3,091
Coroner	852	1.034%	2,855		2,855	56	2,911
Prothonotary	294	0.357%	986		986	19	1,005
Clerk Courts	377	0.457%	1,262		1,262	25	1,287
Public Defender	416	0.505%	1,394		1,394	27	1,421
District Attorney	2,784	3.378%	9,326		9,326	183	9,509
Courts	5,566	6.753%	18,643		18,643	366	19,009
District Justices	5,091	6.177%	17,053		17,053	335	17,388

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	1,710	2.075%	5,728		5,728	112	5,840
Divorce Masters	50	0.061%	168		168	3	171
Controlled Subst	824	1.000%	2,761		2,761	54	2,815
Juvenile Probation	67	0.081%	224		224	4	228
Adult Probation	1,373	1.666%	4,599		4,599	90	4,689
Youth Development Ctr	485	0.588%	1,623		1,623	32	1,655
Maint Adults	60	0.073%	202		202	4	206
Prison	4,868	5.907%	16,307		16,307	320	16,627
Public Safety	20	0.024%	66		66	1	67
EMA	103	0.125%	345		345	7	352
Radiation Act	52	0.063%	174		174	3	177
HazMat	248	0.301%	831		831	16	847
Parks	2,232	2.708%	7,476		7,476	147	7,623
Conservation	62	0.075%	207		207	4	211
AG Land Pres	44	0.053%	146		146	3	149
Planning	13	0.016%	44		44	1	45
Coop Extension	403	0.489%	1,350		1,350	27	1,377
Pleasant Acres	5,493	6.665%	18,400		18,400	361	18,761
Children & Youth	12,024	14.589%	40,275		40,275	791	41,066
E-911	2,494	3.026%	8,354		8,354	164	8,518
Liquid Fuels	323	0.392%	1,082		1,082	21	1,103
Agency on Aging	5,144	6.241%	17,229		17,229	338	17,567
MH/DD	4,997	6.063%	16,738		16,738	329	17,067
Health Choices	444	0.539%	1,488		1,488	29	1,517
Domestic Relations	877	1.064%	2,937		2,937	58	2,995
Weatherization Liheap	693	0.841%	2,322		2,322	46	2,368
CDBG	650	0.789%	2,178		2,178	43	2,221
Public Relations	21	0.025%	69		69	1	70
Retirement Fund	340	0.413%	1,140		1,140	22	1,162
Drug & Alcohol	999	1.212%	3,346		3,346	66	3,412
Human Services FGDM	172	0.209%	577		577	11	588
Weatherization DOE	135	0.164%	453		453	9	462
Other	1,305	1.583%	4,375		4,375	89	4,464
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Subtotal	82,417	100.000%	276,066	-	276,066	5,055	281,121
Second Allocation Total	76,838						
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Total	82,417	100.000%	276,066	-	276,066	5,055	281,121

(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	0.311%	74		74		74
Liability Insurance	2	0.001%	-		-		-
Property Insurance	2	0.001%	-		-		-
Retirement Administration	77	0.057%	14		14		14
County Maintenance	2,104	1.548%	368		368		368
Human Services Center	717	0.528%	126		126		126
County Annex	471	0.347%	83		83		83
Information Services	724	0.533%	127		127		127
Commissioners	243	0.179%	43		43		43
Solicitor	162	0.119%	28		28		28
Purchasing	333	0.245%	58		58		58
Controller	351	0.258%	61		61		61
Treasurer	277	0.204%	49		49	1	50
Human Resources/Risk Mgmt	646	0.475%	113		113	2	115
Payroll Office	105	0.077%	18		18	-	18
Central Telephone	103	0.076%	18		18	-	18
Archives	417	0.307%	73		73	1	74
Risk Management	-	0.000%	-		-	-	-
Human Services	661	0.486%	116		116	2	118
Fleet Management	1,263	0.929%	221		221	4	225
Voter Registration	3,775	2.778%	661		661	13	674
Tax Assessment	792	0.583%	139		139	3	142
Weights & Measurers	31	0.023%	5		5	-	5
Tax Collectors	640	0.471%	112		112	2	114
Tax Claims	1,222	0.899%	214		214	4	218
Recorder of Deeds	371	0.273%	65		65	1	66
Traffic Safety	713	0.525%	125		125	2	127
Veteran's Affairs	1,143	0.841%	200		200	4	204
Register of Wills	367	0.270%	64		64	1	65
Sheriff	3,399	2.501%	595		595	11	606
Coroner	898	0.661%	157		157	3	160
Prothonotary	815	0.600%	143		143	3	146
Clerk Courts	1,178	0.867%	206		206	4	210
Public Defender	1,378	1.014%	241		241	5	246
District Attorney	5,227	3.847%	916		916	17	933
Courts	7,660	5.637%	1,342		1,342	26	1,368
District Justices	6,502	4.785%	1,139		1,139	22	1,161
Constables	1,699	1.250%	298		298	6	304
Divorce Masters	180	0.132%	31		31	1	32

**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	438	0.322%	77		77	1	78
Juvenile Probation	1,571	1.156%	275		275	5	280
Adult Probation	3,533	2.600%	619		619	12	631
Youth Development Ctr	1,489	1.096%	261		261	5	266
Maint Adults	60	0.044%	10		10	-	10
Prison	17,764	13.073%	3,112		3,112	59	3,171
Public Safety	46	0.034%	8		8	-	8
EMA	255	0.188%	45		45	1	46
Radiation Act	52	0.038%	9		9	-	9
HazMat	248	0.183%	44		44	1	45
Parks	2,793	2.055%	489		489	9	498
Conservation	445	0.327%	78		78	1	79
AG Land Pres	122	0.090%	21		21	-	21
Planning	13	0.010%	2		2	-	2
Coop Extension	607	0.447%	106		106	2	108
Pleasant Acres	17,357	12.773%	3,040		3,040	58	3,098
Children & Youth	15,322	11.276%	2,684		2,684	51	2,735
E-911	4,770	3.510%	835		835	16	851
E-911 Maintenance	113	0.083%	20		20	-	20
Liquid Fuels	257	0.189%	45		45	1	46
Agency on Aging	6,811	5.012%	1,193		1,193	23	1,216
MH/IDD	8,228	6.055%	1,441		1,441	28	1,469
Health Choices	554	0.408%	97		97	2	99
Domestic Relations	1,835	1.350%	321		321	6	327
Weatherization Liheap	675	0.497%	118		118	2	120
CDBG	483	0.355%	84		84	2	86
Public Relations	47	0.035%	8		8	-	8
Retirement Fund	320	0.235%	56		56	1	57
Drug & Alcohol	1,154	0.849%	202		202	4	206
Human Services FGDM	172	0.127%	30		30	1	31
Weatherization DOE	129	0.095%	23		23	-	23
Other	1,153	0.849%	206		206	7	213
<hr/>							
Subtotal	135,886	100.000%	23,802	-	23,802	436	24,238
Second Allocation Total	130,278						
<hr/>							
Total	135,886	100.000%	23,802	-	23,802	436	24,238

(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

Ref: OMB 2 CFR 200.430 Compensation and 200.444 General Costs of Government

2015 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	356,680		356,680	356,680
Deductions			-	
Capital Outlay	-		-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	44,248	-	44,248	
Equipment Depreciation	1,017	-	1,017	
Employee Benefits	131,677	19	131,696	
Liability Insurance	812	-	812	
Property Insurance	646	1	647	
Retirement Administration	2,425	4	2,429	
County Maintenance	26,865	2,972	29,837	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	159,859	23,797	183,656	
Commissioners	1,279	236	1,515	
Solicitor	8,615	162	8,777	
Purchasing	1,166	68	1,234	
Controller	8,266	70	8,336	
Treasurer		10,905	10,905	
Human Resources/Risk Mgmt		2,963	2,963	
Payroll Office		685	685	
Central Telephone		282	282	
		-	-	
Archives		3,358	3,358	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
			-	
Total Allocated Additions	386,875	45,522	432,397	432,397
Departmental Cost Adjustments				

2015 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>743,555</u>	<u>45,522</u>	<u>789,077</u>	<u>789,077</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	282,564	53,797	53,592	39,808	135,367
	-				
<u>Other Expenses and Cost</u>					
Telephone	749	166	165		418
Postage		-	-		-
Bond		-	-		-
Assoc Dues	600	133	132		335
Printing	15,068	3,339	3,326		8,402
Travel	1,664	369	367		928
Contracted Services	18,701	4,144	4,129		10,428
Maintenance & Repairs		-	-		-
Equipment Rental	1,034	229	228		577
Hotel Tax Expenses	28,730	-	-	28,730	
Office Supplies	1,975	438	436		1,101
Subscriptions		-	-		-
Office Equipment	5,195	1,151	1,147		2,897
Training	400	89	88		223
Parking		-	-		-
Capital Outlay	-				
	-				
	-				
	-				
Departmental Expenditures	356,680	63,855	63,612	68,538	160,675

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

	Total	General and Administration	Receipts	Hotel Tax	General Government
Cost Adjustments					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	356,680	63,855	63,612	68,538	160,675
Additions: 1st Central Service Centers	386,875	386,875			
REALLOCATE ADMIN		(450,730)	105,590	78,432	266,708
Allocable Costs	743,555	-	169,202	146,970	427,383
Unallocated	(574,353)			(146,970)	(427,383)
1st Allocation	169,202	-	169,202	-	-
Additions: 2nd Central Service Centers	45,522	45,522			
REALLOCATE ADMIN		(45,522)	10,665	7,921	26,936
Allocable Costs	45,522	-	10,665	7,921	26,936
Unallocated	(34,857)			(7,921)	(26,936)
2nd Allocation	10,665	-	10,665	-	-
Total Allocated	179,867	-	179,867	-	-

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

User Department	Total	Receipts	Hotel Tax
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Employee Benefits	-	-	-
Liability Insurance	-	-	-
Property Insurance	-	-	-
Retirement Administration	-	-	-
County Maintenance	279	279	-
Human Services Center	-	-	-
County Annex	-	-	-
	-	-	-
Information Services	354	354	-
Commissioners	31,671	31,671	-
Solicitor	176	176	-
Purchasing	-	-	-
Controller	-	-	-
Treasurer	10,905	10,905	-
Human Resources/Risk Mgmt	-	-	-
Payroll Office	-	-	-
Central Telephone	-	-	-
	-	-	-
Archives	4,629	4,629	-
Risk Management	-	-	-
Human Services	543	543	-
Fleet Management	-	-	-
	-	-	-
Voter Registration	64	64	-
Tax Assessment	1,533	1,533	-
Weights & Measurers	-	-	-
Tax Collectors	-	-	-
Tax Claims	22,319	22,319	-
Recorder of Deeds	1,085	1,085	-
Traffic Safety	384	384	-
Traffic Safety MLR	-	-	-
Veteran's Affairs	-	-	-
Register of Wills	718	718	-
Sheriff	2,236	2,236	-
Coroner	1,070	1,070	-
Prothonotary	2,202	2,202	-

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

User Department	Total	Receipts	Hotel Tax
Clerk Courts	3,401	3,401	-
Public Defender	-	-	-
District Attorney	846	846	-
Courts	191	191	-
District Justices	12,883	12,883	-
Constables	176	176	-
Divorce Masters	-	-	-
Controlled Subst	6,162	6,162	-
Juvenile Probation	479	479	-
Adult Probation	8,829	8,829	-
Youth Development Ctr	159	159	-
Maint Adults	-	-	-
Prison	1,101	1,101	-
Public Safety	-	-	-
EMA	64	64	-
Radiation Act	-	-	-
HazMat	-	-	-
Parks	5,987	5,987	-
Conservation	527	527	-
AG Land Pres	-	-	-
Planning	-	-	-
Coop Extension	64	64	-
Pleasant Acres	13,155	13,155	-
Human Services MLR	-	-	-
Children & Youth	10,170	10,170	-
Children & Youth MLR	-	-	-
E-911	6,833	6,833	-
E-911 Maintenance	-	-	-
Liquid Fuels	1,053	1,053	-
SC Training Ctr	-	-	-
Agency on Aging	3,544	3,544	-
Aging MLR	-	-	-
MH/IDD	4,869	4,869	-
MH/IDD MLR	-	-	-
Health Choices	319	319	-
Health Choices MLR	-	-	-
Domestic Relations	11,000	11,000	-
Domestic Relations MLR	-	-	-
Weatherization Liheap	288	288	-

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

User Department	Total	Receipts	Hotel Tax
CDBG	2,666	2,666	-
Public Relations	-	-	-
Retirement Fund	319	319	-
Drug & Alcohol	2,090	2,090	-
	-	-	-
HSDf	-	-	-
HAP	-	-	-
MATP	-	-	-
SFPP	-	-	-
CASSP	-	-	-
Hum Svcs County	-	-	-
Drug & Alcohol MLR	-	-	-
HMIS	-	-	-
CYS NBB	-	-	-
Human Services FGDM	-	-	-
SOC	-	-	-
HCMU	-	-	-
Weatherization DOE	95	95	-
Bridge to Health	-	-	-
Other	2,429	2,429	-
Subtotal	179,867	179,867	-
Total	179,867	179,867	-

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	19	0.165%	279		279		279
Information Services	24	0.209%	354		354		354
Commissioners	2,152	18.718%	31,671		31,671		31,671
Solicitor	12	0.104%	176		176		176
Treasurer	741	6.445%	10,905		10,905		10,905
Archives	290	2.522%	4,267		4,267	362	4,629
Human Services	34	0.296%	501		501	42	543
Voter Registration	4	0.035%	59		59	5	64
Tax Assessment	96	0.835%	1,413		1,413	120	1,533
Weights & Measurers	-	0.000%	-		-	-	-
Tax Claims	1,398	12.160%	20,575		20,575	1,744	22,319
Recorder of Deeds	68	0.591%	1,000		1,000	85	1,085
Traffic Safety	24	0.209%	354		354	30	384
Register of Wills	45	0.391%	662		662	56	718
Sheriff	140	1.218%	2,061		2,061	175	2,236
Coroner	67	0.583%	986		986	84	1,070
Prothonotary	138	1.200%	2,030		2,030	172	2,202
Clerk Courts	213	1.853%	3,135		3,135	266	3,401
District Attorney	53	0.461%	780		780	66	846
Courts	12	0.104%	176		176	15	191
District Justices	807	7.019%	11,876		11,876	1,007	12,883
Constables	11	0.096%	162		162	14	176
Controlled Subst	386	3.357%	5,680		5,680	482	6,162
Juvenile Probation	30	0.261%	442		442	37	479
Adult Probation	553	4.810%	8,139		8,139	690	8,829
Youth Development Ctr	10	0.087%	147		147	12	159
Prison	69	0.600%	1,015		1,015	86	1,101
EMA	4	0.035%	59		59	5	64
HazMat	-	0.000%	-		-	-	-
Parks	375	3.262%	5,519		5,519	468	5,987
Conservation	33	0.287%	486		486	41	527
Coop Extension	4	0.035%	59		59	5	64
Pleasant Acres	824	7.167%	12,127		12,127	1,028	13,155
Children & Youth	637	5.541%	9,375		9,375	795	10,170
E-911	428	3.723%	6,299		6,299	534	6,833
Liquid Fuels	66	0.574%	971		971	82	1,053
Agency on Aging	222	1.931%	3,267		3,267	277	3,544
MH/IDD	305	2.653%	4,489		4,489	380	4,869
Health Choices	20	0.174%	294		294	25	319
Domestic Relations	689	5.993%	10,140		10,140	860	11,000
Weatherization Liheap	18	0.157%	266		266	22	288
CDBG	167	1.453%	2,458		2,458	208	2,666
Retirement Fund	20	0.174%	294		294	25	319
Drug & Alcohol	131	1.139%	1,927		1,927	163	2,090
Weatherization DOE	6	0.052%	88		88	7	95
Other	152	1.322%	2,239		2,239	190	2,429

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	11,497	100.000%	169,202	-	169,202	10,665	179,867
Second Allocation Total	8,549						
Total	11,497	100.000%	169,202	-	169,202	10,665	179,867

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

Source: Revenue Audit Trail

**York County, Pennsylvania
Human Resources/Risk Management**

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

Ref: OMB 2 CFR 200.431 Compensation and Fringe Benefits

Ref: OMB 2 CFR 200.437 Employee Health and Welfare Cost

2015 Actual

**YORK COUNTY, PENNSYLVANIA
Human Resources /Risk Management
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	724,599		724,599	724,599
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	57,115	-	57,115	
Equipment Depreciation	8,592	-	8,592	
Employee Benefits	243,852	35	243,887	
Liability Insurance	1,348	-	1,348	
Property Insurance	833	1	834	
Retirement Administration	4,442	8	4,450	
County Maintenance	34,677	3,836	38,513	
Human Services Center	-	-	-	
County Annex	-	-	-	
	-	-	-	
Information Services	71,241	11,627	82,868	
Commissioners	788	144	932	
Solicitor	21,539	405	21,944	
Purchasing	3,032	176	3,208	
Controller	4,273	82	4,355	
Treasurer	-	-	-	
Human Resources/Risk Mgmt		4,740	4,740	
Payroll Office		1,058	1,058	
Central Telephone		536	536	
		-	-	
Archives		2,980	2,980	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>451,732</u>	<u>25,628</u>	<u>477,360</u>	<u>477,360</u>

2015 Actual

YORK COUNTY, PENNSYLVANIA
Human Resources /Risk Management
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>1,176,331</u>	<u>25,628</u>	<u>1,201,959</u>	<u>1,201,959</u>

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

	Total	General and Administration	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
<u>Wages and Benefits</u>							
Salaries & Wages	471,816	98,069	108,170	86,331	111,820	67,426	-
<u>Other Expenses and Cost</u>							
Advertising	18,536	3,853	4,250	3,392	4,393	2,649	-
Postage	23	5	5	4	5	3	-
Telephone	2,172	451	498	397	515	310	-
Training	4,001	832	917	732	948	572	-
Assoc Dues	1,050	218	241	192	249	150	-
Printing	3,225	670	739	590	764	461	-
Travel	3,010	626	690	551	713	430	-
Maintenance and Repairs	-	-	-	-	-	-	-
Contracted Services	26,010	5,406	5,963	4,759	6,164	3,717	-
Professional Services	99,097	6,650	69,311	-	23,136	-	-
Office Supplies	6,284	1,306	1,441	1,150	1,489	898	-
Parking	-	-	-	-	-	-	-
Arbitration Fees	83,111	-	-	-	83,111	-	-
ADA Expenses	-	-	-	-	-	-	-
Office Equipment	4,314	897	989	789	1,022	617	-
HIPPA Programs	-	-	-	-	-	-	-
Wellness Program	1,950	405	447	357	462	279	-
Capital Outlay	-	-	-	-	-	-	-
Departmental Expenditures	724,599	119,388	193,661	99,245	234,793	77,512	-
<u>Cost Adjustments</u>							
Deductions	-	-	-	-	-	-	-
Departmental Cost Adjustments							
	-	-	-	-	-	-	-
Functional Cost	724,599	119,388	193,661	99,245	234,793	77,512	-
Additions: 1st							
Central Service Centers	451,732	-	451,732	-	-	-	-
REALLOCATE ADMIN		(119,388)	34,554	27,577	35,719	21,538	-
Allocable Costs	1,176,331	-	679,948	126,822	270,512	99,050	-
Unallocated	-	-	-	-	-	-	-
1st Allocation	1,176,331	-	679,948	126,822	270,512	99,050	-
Additions: 2nd							
Central Service Centers	25,628	-	25,628	-	-	-	-
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	25,628	-	25,628	-	-	-	-
Unallocated	-	-	-	-	-	-	-
2nd Allocation	25,628	-	25,628	-	-	-	-
Total Allocated	1,201,959	-	705,576	126,822	270,512	99,050	-

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

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
Building Depreciation	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-
Retirement Administration	433	340	53	-	40	-
County Maintenance	15,372	9,465	1,479	3,308	1,120	-
Human Services Center	4,935	3,046	476	1,052	361	-
County Annex	3,768	2,366	370	752	280	-
Information Services	8,190	6,426	1,003	-	761	-
Commissioners	2,157	1,693	264	-	200	-
Solicitor	1,725	1,353	212	-	160	-
Purchasing	1,292	1,013	159	-	120	-
Controller	4,307	3,379	528	-	400	-
Treasurer	2,963	2,366	317	-	280	-
Human Resources/Risk Mgmt	4,740	3,719	581	-	440	-
Payroll Office	1,332	1,053	159	-	120	-
Central Telephone	780	700	-	-	80	-
Archives	3,556	2,814	422	-	320	-
Risk Management	-	-	-	-	-	-
Human Services	5,281	4,220	581	-	480	-
Fleet Management	2,231	1,407	212	452	160	-
Voter Registration	3,265	2,107	317	601	240	-
Tax Assessment	13,913	8,788	1,268	2,857	1,000	-
Weights & Measurers	446	353	53	-	40	-
Tax Collectors	8,435	8,435	-	-	-	-
Tax Claims	-	-	-	-	-	-
Recorder of Deeds	4,389	3,513	476	-	400	-
Traffic Safety	1,332	1,053	159	-	120	-
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	2,224	1,760	264	-	200	-
Register of Wills	4,702	3,167	422	752	361	-
Sheriff	56,853	35,858	5,335	11,578	4,082	-
Coroner	1,779	1,407	212	-	160	-
Prothonotary	14,158	9,141	1,268	2,708	1,041	-
Clerk Courts	21,990	13,708	2,060	4,661	1,561	-
Public Defender	18,399	13,008	1,954	1,956	1,481	-
District Attorney	48,227	33,751	5,070	5,564	3,842	-
Courts	38,973	28,477	3,645	3,609	3,242	-
District Justices	48,184	30,231	4,437	10,074	3,442	-
Constables	-	-	-	-	-	-
Divorce Masters	2,524	1,760	264	300	200	-
Controlled Subst	-	-	-	-	-	-
Juvenile Probation	33,837	20,743	3,064	7,669	2,361	-
Adult Probation	59,603	36,565	5,494	13,382	4,162	-
Youth Development Ctr	22,089	13,708	2,008	4,812	1,561	-
Maint Adults	-	-	-	-	-	-
Prison	292,679	175,428	25,406	71,875	19,970	-

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

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
Public Safety	446	353	53	-	40	-
EMA	2,664	2,107	317	-	240	-
Radiation Act	-	-	-	-	-	-
HazMat	-	-	-	-	-	-
Parks	20,087	12,655	1,479	4,512	1,441	-
Conservation	7,112	5,627	845	-	640	-
AG Land Pres	1,332	1,053	159	-	120	-
Planning	-	-	-	-	-	-
Coop Extension	3,556	2,814	422	-	320	-
Pleasant Acres	104,148	-	24,773	59,845	19,530	-
Human Services MLR	-	-	-	-	-	-
Children & Youth	85,095	53,086	7,923	18,043	6,043	-
Children & Youth MLR	-	-	-	-	-	-
E-911	55,190	36,565	5,441	9,022	4,162	-
E-911 Maintenance	2,380	1,407	212	601	160	-
Liquid Fuels	-	-	-	-	-	-
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	40,056	25,663	3,803	7,669	2,921	-
Aging MLR	-	-	-	-	-	-
MH/IDD	74,273	47,813	7,183	13,834	5,443	-
MH/IDD MLR	-	-	-	-	-	-
Health Choices	2,224	1,760	264	-	200	-
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	36,120	22,150	3,328	8,121	2,521	-
Drug & Alcohol	5,792	3,867	581	904	440	-
Human Services FGDM	-	-	-	-	-	-
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-
Bridge to Health	-	-	-	-	-	-
Other	(25)	(18)	(6)	(1)	1	-
Subtotal	1,201,959	705,576	126,822	270,512	99,050	-
Total	1,201,959	705,576	126,822	270,512	99,050	-

YORK COUNTY, PENNSYLVANIA
Human Resources /Risk Management
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	0.050%	340		340		340
County Maintenance	28.00	1.392%	9,465		9,465		9,465
Human Services Center	9.00	0.448%	3,046		3,046		3,046
County Annex	7.00	0.348%	2,366		2,366		2,366
Information Services	19.00	0.945%	6,426		6,426		6,426
Commissioners	5.00	0.249%	1,693		1,693		1,693
Solicitor	4.00	0.199%	1,353		1,353		1,353
Purchasing	3.00	0.149%	1,013		1,013		1,013
Controller	10.00	0.497%	3,379		3,379		3,379
Treasurer	7.00	0.348%	2,366		2,366		2,366
Human Resources/Risk Mgmt	11.00	0.547%	3,719		3,719		3,719
Payroll Office	3.00	0.149%	1,013		1,013	40	1,053
Central Telephone	2.00	0.099%	673		673	27	700
Archives	8.00	0.398%	2,706		2,706	108	2,814
Human Services	12.00	0.597%	4,059		4,059	161	4,220
Fleet Management	4.00	0.199%	1,353		1,353	54	1,407
Voter Registration	6.00	0.298%	2,026		2,026	81	2,107
Tax Assessment	25.00	1.243%	8,452		8,452	336	8,788
Weights & Measurers	1.00	0.050%	340		340	13	353
Tax Collectors	24.00	1.193%	8,112		8,112	323	8,435
Recorder of Deeds	10.00	0.497%	3,379		3,379	134	3,513
Traffic Safety	3.00	0.149%	1,013		1,013	40	1,053
Veteran's Affairs	5.00	0.249%	1,693		1,693	67	1,760
Register of Wills	9.00	0.448%	3,046		3,046	121	3,167
Sheriff	102.00	5.072%	34,487		34,487	1,371	35,858
Coroner	4.00	0.199%	1,353		1,353	54	1,407
Prothonotary	26.00	1.293%	8,792		8,792	349	9,141
Clerk Courts	39.00	1.939%	13,184		13,184	524	13,708
Public Defender	37.00	1.840%	12,511		12,511	497	13,008
District Attorney	96.00	4.774%	32,461		32,461	1,290	33,751
Courts	81.00	4.028%	27,388		27,388	1,089	28,477
District Justices	86.00	4.276%	29,075		29,075	1,156	30,231
Divorce Masters	5.00	0.249%	1,693		1,693	67	1,760
Juvenile Probation	59.00	2.934%	19,950		19,950	793	20,743
Adult Probation	104.00	5.172%	35,167		35,167	1,398	36,565
Youth Development Ctr	39.00	1.939%	13,184		13,184	524	13,708
Prison	499.00	24.814%	168,722		168,722	6,706	175,428
Public Safety	1.00	0.050%	340		340	13	353
EMA	6.00	0.298%	2,026		2,026	81	2,107
Parks	36.00	1.790%	12,171		12,171	484	12,655
Conservation	18.00	0.796%	5,412		5,412	215	5,627
AG Land Pres	3.00	0.149%	1,013		1,013	40	1,053
Coop Extension	8.00	0.398%	2,706		2,706	108	2,814
Children & Youth	151.00	7.509%	51,057		51,057	2,029	53,086
E-911	104.00	5.172%	35,167		35,167	1,398	36,565
E-911 Maintenance	4.00	0.199%	1,353		1,353	54	1,407
Agency on Aging	73.00	3.630%	24,682		24,682	981	25,663
MH/IDD	136.00	6.763%	45,985		45,985	1,828	47,813
Health Choices	5.00	0.249%	1,693		1,693	67	1,760

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	63.00	3.133%	21,303		21,303	847	22,150
Public Relations	1.00	0.050%	340		340	13	353
Drug & Alcohol	11.00	0.547%	3,719		3,719	148	3,867
Other		0.000%	(17)		(17)	(1)	(18)
<hr/>							
Subtotal	2,011	100.000%	679,948	-	679,948	25,628	705,576
Second Allocation Total	1,907						
<hr/>							
Total	2,011	100.000%	679,948	-	679,948	25,628	705,576

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

Source: Payroll Statistics

YORK COUNTY, PENNSYLVANIA
Human Resources /Risk Management
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	0.042%	53		53		53
County Maintenance	28.00	1.166%	1,479		1,479		1,479
Human Services Center	9.00	0.375%	476		476		476
County Annex	7.00	0.292%	370		370		370
Information Services	19.00	0.791%	1,003		1,003		1,003
Commissioners	5.00	0.208%	264		264		264
Solicitor	4.00	0.167%	212		212		212
Purchasing	3.00	0.125%	159		159		159
Controller	10.00	0.416%	528		528		528
Treasurer	6.00	0.250%	317		317		317
Human Resources/Risk Mgmt	11.00	0.458%	581		581		581
Payroll Office	3.00	0.125%	159		159	-	159
Archives	8.00	0.333%	422		422	-	422
Human Services	11.00	0.458%	581		581	-	581
Fleet Management	4.00	0.167%	212		212	-	212
Voter Registration	6.00	0.250%	317		317	-	317
Tax Assessment	24.00	1.000%	1,268		1,268	-	1,268
Weights & Measurers	1.00	0.042%	53		53	-	53
Recorder of Deeds	9.00	0.375%	476		476	-	476
Traffic Safety	3.00	0.125%	159		159	-	159
Veteran's Affairs	5.00	0.208%	264		264	-	264
Register of Wills	8.00	0.333%	422		422	-	422
Sheriff	101.00	4.207%	5,335		5,335	-	5,335
Coroner	4.00	0.167%	212		212	-	212
Prothonotary	24.00	1.000%	1,268		1,268	-	1,268
Clerk Courts	39.00	1.624%	2,060		2,060	-	2,060
Public Defender	37.00	1.541%	1,954		1,954	-	1,954
District Attorney	96.00	3.998%	5,070		5,070	-	5,070
Courts	69.00	2.874%	3,645		3,645	-	3,645
District Justices	84.00	3.499%	4,437		4,437	-	4,437
Divorce Masters	5.00	0.208%	264		264	-	264
Juvenile Probation	58.00	2.416%	3,064		3,064	-	3,064
Adult Probation	104.00	4.332%	5,494		5,494	-	5,494
Youth Development Ctr	38.00	1.583%	2,008		2,008	-	2,008
Prison	481.00	20.033%	25,406		25,406	-	25,406
Public Safety	1.00	0.042%	53		53	-	53
EMA	6.00	0.250%	317		317	-	317
Parks	28.00	1.166%	1,479		1,479	-	1,479
Conservation	16.00	0.666%	845		845	-	845
AG Land Pres	3.00	0.125%	159		159	-	159
Coop Extension	8.00	0.333%	422		422	-	422
Pleasant Acres	469.00	19.534%	24,773		24,773	-	24,773
Children & Youth	150.00	6.247%	7,923		7,923	-	7,923
E-911	103.00	4.290%	5,441		5,441	-	5,441
E-911 Maintenance	4.00	0.167%	212		212	-	212
Agency on Aging	72.00	2.999%	3,803		3,803	-	3,803
MH/IDD	136.00	5.664%	7,183		7,183	-	7,183
Health Choices	5.00	0.208%	264		264	-	264
Domestic Relations	63.00	2.624%	3,328		3,328	-	3,328
Public Relations	1.00	0.042%	53		53	-	53

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Drug & Alcohol	11.00	0.458%	581		581	-	581
Other		0.000%	(6)		(6)	-	(6)
<hr/>							
Subtotal	2,401	100.000%	126,822	-	126,822	-	126,822
Second Allocation Total	2,298						
<hr/>							
Total	2,401	100.000%	126,822	-	126,822	-	126,822

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

Source: Payroll Statistics

YORK COUNTY, PENNSYLVANIA
Human Resources /Risk Management
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	1.223%	3,308		3,308		3,308
Human Services Center	7	0.389%	1,052		1,052		1,052
County Annex	5	0.278%	752		752		752
Fleet Management	3	0.167%	452		452	-	452
Voter Registration	4	0.222%	601		601	-	601
Tax Assessment	19	1.056%	2,857		2,857	-	2,857
Register of Wills	5	0.278%	752		752	-	752
Sheriff	77	4.280%	11,578		11,578	-	11,578
Prothonotary	18	1.001%	2,708		2,708	-	2,708
Clerk Courts	31	1.723%	4,661		4,661	-	4,661
Public Defender	13	0.723%	1,956		1,956	-	1,956
District Attorney	37	2.057%	5,564		5,564	-	5,564
Courts	24	1.334%	3,609		3,609	-	3,609
District Justices	67	3.724%	10,074		10,074	-	10,074
Divorce Masters	2	0.111%	300		300	-	300
Juvenile Probation	51	2.835%	7,669		7,669	-	7,669
Adult Probation	89	4.947%	13,382		13,382	-	13,382
Youth Development Ctr	32	1.779%	4,812		4,812	-	4,812
Prison	478	26.570%	71,875		71,875	-	71,875
Parks	30	1.668%	4,512		4,512	-	4,512
Pleasant Acres	398	22.123%	59,845		59,845	-	59,845
Children & Youth	120	6.670%	18,043		18,043	-	18,043
E-911	60	3.335%	9,022		9,022	-	9,022
E-911 Maintenance	4	0.222%	601		601	-	601
Agency on Aging	51	2.835%	7,669		7,669	-	7,669
MH/IDD	92	5.114%	13,834		13,834	-	13,834
Domestic Relations	54	3.002%	8,121		8,121	-	8,121
Drug & Alcohol	6	0.334%	904		904	-	904
Other		0.000%	(1)		(1)	-	(1)
<hr/>							
Subtotal	1,799	100.000%	270,512	-	270,512	-	270,512
Second Allocation Total	1,765						
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Total	1,799	100.000%	270,512	-	270,512	-	270,512

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

Source: Payroll Statistics

YORK COUNTY, PENNSYLVANIA
Human Resources /Risk Management
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	1.131%	1,120		1,120		1,120
Human Services Center	9.00	0.364%	361		361		361
County Annex	7.00	0.283%	280		280		280
Information Services	19.00	0.768%	761		761		761
Commissioners	5.00	0.202%	200		200		200
Solicitor	4.00	0.162%	160		160		160
Purchasing	3.00	0.121%	120		120		120
Controller	10.00	0.404%	400		400		400
Treasurer	7.00	0.283%	280		280		280
Human Resources/Risk Mgmt	11.00	0.444%	440		440		440
Payroll Office	3.00	0.121%	120		120	-	120
Central Telephone	2.00	0.081%	80		80	-	80
Archives	8.00	0.323%	320		320	-	320
Human Services	12.00	0.485%	480		480	-	480
Fleet Management	4.00	0.162%	160		160	-	160
Voter Registration	6.00	0.242%	240		240	-	240
Tax Assessment	25.00	1.010%	1,000		1,000	-	1,000
Weights & Measurers	1.00	0.040%	40		40	-	40
Recorder of Deeds	10.00	0.404%	400		400	-	400
Traffic Safety	3.00	0.121%	120		120	-	120
Veteran's Affairs	5.00	0.202%	200		200	-	200
Register of Wills	9.00	0.364%	361		361	-	361
Sheriff	102.00	4.121%	4,082		4,082	-	4,082
Coroner	4.00	0.162%	160		160	-	160
Prothonotary	26.00	1.051%	1,041		1,041	-	1,041
Clerk Courts	39.00	1.576%	1,561		1,561	-	1,561
Public Defender	37.00	1.495%	1,481		1,481	-	1,481
District Attorney	96.00	3.879%	3,842		3,842	-	3,842
Courts	81.00	3.273%	3,242		3,242	-	3,242
District Justices	86.00	3.475%	3,442		3,442	-	3,442
Divorce Masters	5.00	0.202%	200		200	-	200
Juvenile Probation	59.00	2.384%	2,361		2,361	-	2,361
Adult Probation	104.00	4.202%	4,162		4,162	-	4,162
Youth Development Ctr	39.00	1.576%	1,561		1,561	-	1,561
Prison	499.00	20.162%	19,970		19,970	-	19,970
Public Safety	1.00	0.040%	40		40	-	40
EMA	6.00	0.242%	240		240	-	240
Parks	36.00	1.455%	1,441		1,441	-	1,441
Conservation	16.00	0.646%	640		640	-	640

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	3.00	0.121%	120		120	-	120
Coop Extension	8.00	0.323%	320		320	-	320
Pleasant Acres	488.00	19.717%	19,530		19,530	-	19,530
Children & Youth	151.00	6.101%	6,043		6,043	-	6,043
E-911	104.00	4.202%	4,162		4,162	-	4,162
E-911 Maintenance	4.00	0.162%	160		160	-	160
Agency on Aging	73.00	2.949%	2,921		2,921	-	2,921
MH/IDD	136.00	5.495%	5,443		5,443	-	5,443
Health Choices	5.00	0.202%	200		200	-	200
Domestic Relations	63.00	2.545%	2,521		2,521	-	2,521
Public Relations	1.00	0.040%	40		40	-	40
Drug & Alcohol	11.00	0.444%	440		440	-	440
Other		0.000%	1		1	-	1
<hr/>							
Subtotal	2,475	100.000%	99,050	-	99,050	-	99,050
Second Allocation Total	2,371						
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Total	2,475	100.000%	99,050	-	99,050	-	99,050

(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

Ref: OMB 2 CFR 200.431 Compensation and Fringe Benefits

2015 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	137,257		137,257	137,257
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	22,817	-	22,817	
Employee Benefits	45,905	5	45,910	
Liability Insurance	364	-	364	
Property Insurance	-	-	-	
Retirement Administration	1,212	2	1,214	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	23,411	3,777	27,188	
Commissioners	126	22	148	
Solicitor	-	-	-	
Purchasing	247	14	261	
Controller	380	7	387	
Treasurer	-	-	-	
Human Resources/Risk Mgmt	1,292	40	1,332	
Payroll Office		280	280	
Central Telephone		113	113	
Archives		1,295	1,295	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>95,754</u>	<u>5,555</u>	<u>101,309</u>	<u>101,309</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>233,011</u></u>	<u><u>5,555</u></u>	<u><u>238,566</u></u>	<u><u>238,566</u></u>

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

	Total	General and Administration	Payroll Processing
<u>Wages and Benefits</u>			
Salaries & Wages	127,198		127,198
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		
Telephone	398		398
Printing	-		
Contracted Services	5,631		5,631
Equipment Rental	-		
Maintenance and Repairs	-		
Office Equipment	965		965
Computer Forms	364		364
Office Supplies	2,701		2,701
Capital Outlay	-		
Departmental Expenditures	137,257	-	137,257
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
	-		
Functional Cost	137,257	-	137,257
Additions: 1st			
Central Service Centers	95,754	95,754	
REALLOCATE ADMIN		(95,754)	95,754

2015 Actual

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

	Total	General and Administration	Payroll Processing
Allocable Costs	233,011	-	233,011
Unallocated	-		
1st Allocation	233,011	-	233,011
Additions: 2nd Central Service Centers	5,555	5,555	
REALLOCATE ADMIN		(5,555)	5,555
Allocable Costs	5,555	-	5,555
Unallocated	-		
2nd Allocation	5,555	-	5,555
Total Allocated	238,566	-	238,566

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

User Department	Total	Payroll Processing
Retirement Administration	93	93
County Maintenance	2,612	2,612
Human Services Center	839	839
County Annex	652	652
Information Services	1,771	1,771
Commissioners	466	466
Solicitor	373	373
Purchasing	280	280
Controller	932	932
Treasurer	685	685
Human Resources/Risk Mgmt	1,058	1,058
Payroll Office	280	280
Central Telephone	191	191
Archives	765	765
Human Services	1,180	1,180
Fleet Management	382	382
Voter Registration	602	602
Tax Assessment	2,390	2,390
Weights & Measurers	95	95
Tax Collectors	2,295	2,295
Recorder of Deeds	891	891
Traffic Safety	316	316
Veteran's Affairs	478	478
Register of Wills	826	826
Sheriff	9,686	9,686
Coroner	411	411
Prothonotary	2,422	2,422
Clerk Courts	3,728	3,728
Public Defender	3,537	3,537
District Attorney	9,175	9,175
Courts	7,742	7,742
District Justices	8,158	8,158
Divorce Masters	478	478
Juvenile Probation	5,638	5,638
Adult Probation	9,973	9,973
Youth Development Ctr	3,728	3,728
Prison	47,661	47,661
Public Safety	95	95
EMA	573	573
Parks	3,442	3,442
Conservation	1,528	1,528

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	287	287
Coop Extension	765	765
Pleasant Acres	46,643	46,643
Children & Youth	14,465	14,465
E-911	9,940	9,940
Agency on Aging	6,945	6,945
MH/IDD	12,999	12,999
Health Choices	478	478
Domestic Relations	6,054	6,054
Public Relations	95	95
Drug & Alcohol	1,051	1,051
Other	2	2
	<hr/>	<hr/>
Subtotal	238,566	238,566
	<hr/>	<hr/>
Total	<u>238,566</u>	<u>238,566</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%	93		93		93
County Maintenance	728	1.121%	2,612		2,612		2,612
Human Services Center	234	0.360%	839		839		839
County Annex	182	0.280%	652		652		652
Information Services	494	0.760%	1,771		1,771		1,771
Commissioners	130	0.200%	466		466		466
Solicitor	104	0.160%	373		373		373
Purchasing	78	0.120%	280		280		280
Controller	260	0.400%	932		932		932
Treasurer	191	0.294%	685		685		685
Human Resources/Risk Mgmt	295	0.454%	1,058		1,058		1,058
Payroll Office	78	0.120%	280		280		280
Central Telephone	52	0.080%	186		186	5	191
Archives	208	0.320%	746		746	19	765
Human Services	321	0.494%	1,151		1,151	29	1,180
Fleet Management	104	0.160%	373		373	9	382
Voter Registration	164	0.252%	587		587	15	602
Tax Assessment	650	1.001%	2,332		2,332	58	2,390
Weights & Measurers	26	0.040%	93		93	2	95
Tax Collectors	624	0.961%	2,239		2,239	56	2,295
Recorder of Deeds	242	0.373%	869		869	22	891
Traffic Safety	86	0.132%	308		308	8	316
Veteran's Affairs	130	0.200%	466		466	12	478
Register of Wills	225	0.346%	806		806	20	826
Sheriff	2,635	4.056%	9,451		9,451	235	9,686
Coroner	112	0.172%	401		401	10	411
Prothonotary	659	1.014%	2,363		2,363	59	2,422
Clerk Courts	1,014	1.561%	3,637		3,637	91	3,728
Public Defender	962	1.481%	3,451		3,451	86	3,537
District Attorney	2,496	3.842%	8,952		8,952	223	9,175
Courts	2,106	3.242%	7,554		7,554	188	7,742
District Justices	2,219	3.416%	7,960		7,960	198	8,158
Divorce Masters	130	0.200%	466		466	12	478
Juvenile Probation	1,534	2.361%	5,501		5,501	137	5,638
Adult Probation	2,713	4.176%	9,731		9,731	242	9,973
Youth Development Ctr	1,014	1.561%	3,637		3,637	91	3,728
Prison	12,965	19.957%	46,502		46,502	1,159	47,661
Public Safety	26	0.040%	93		93	2	95
EMA	156	0.240%	559		559	14	573
Parks	936	1.441%	3,358		3,358	84	3,442
Conservation	416	0.640%	1,491		1,491	37	1,528
AG Land Pres	78	0.120%	280		280	7	287
Coop Extension	208	0.320%	746		746	19	765
Pleasant Acres	12,688	19.531%	45,509		45,509	1,134	46,643
Children & Youth	3,935	6.057%	14,113		14,113	352	14,465

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
E-911	2,704	4.162%	9,698		9,698	242	9,940
E-911 Maintenance	113	0.174%	405		405	10	415
Agency on Aging	1,889	2.908%	6,776		6,776	169	6,945
MH/IDD	3,536	5.443%	12,683		12,683	316	12,999
Health Choices	130	0.200%	466		466	12	478
Domestic Relations	1,647	2.535%	5,907		5,907	147	6,054
Public Relations	26	0.040%	93		93	2	95
Drug & Alcohol	286	0.440%	1,025		1,025	26	1,051
Other		0.000%	6		6	(4)	2
<hr/>							
Subtotal	64,965	100.000%	233,011	-	233,011	5,555	238,566
Second Allocation Total	62,165						
<hr/>							
Total	64,965	100.000%	233,011	-	233,011	5,555	238,566

(A) Alloc basis: Payroll Checks Issued By Department

Source: Payroll Statistics

2015 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

Ref: OMB 2 CFR 200.430 Compensation

Ref: OMB 2 CFR 200.453 Materials and Supplies Cost, including Computer Devices

2015 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	313,579		313,579	313,579
Deductions			-	
Capital Outlay	<u>(279,627)</u>		<u>(279,627)</u>	
Total Deductions	(279,627)	-	(279,627)	(279,627)
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	5,759	-	5,759	
Employee Benefits	12,776	1	12,777	
Liability Insurance	82	-	82	
Property Insurance	-	-	-	
Retirement Administration	-	-	-	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	-	-	-	
Commissioners	127	23	150	
Solicitor	-	-	-	
Purchasing	41	2	43	
Controller	591	11	602	
Treasurer	-	-	-	
Human Resources/Risk Mgmt	753	27	780	
Payroll Office	186	5	191	
Central Telephone		958	958	
Archives	-	-	-	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>20,315</u>	<u>1,027</u>	<u>21,342</u>	<u>21,342</u>
Departmental Cost Adjustments				
Direct Telephone	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

2015 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>54,267</u>	<u>1,027</u>	<u>55,294</u>	<u>55,294</u>

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

	Total	General and Administration	
<u>Wages and Benefits</u>			
Salaries & Wages	7,765		7,765
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		-
Postage	-		-
Telephone	26,187		26,187
Office Supplies	-		
Capital Outlay	279,627	279,627	
Departmental Expenditures	313,579	279,627	33,952
<u>Cost Adjustments</u>			
Deductions	(279,627)	(279,627)	
<u>Departmental Cost Adjustments</u>			
Direct Telephone	-		-
Functional Cost	33,952	-	33,952
Additions: 1st Central Service Centers	20,315	20,315	
REALLOCATE ADMIN		(20,315)	20,315
Allocable Costs	54,267	-	54,267
Unallocated	-		
1st Allocation	54,267	-	54,267
Additions: 2nd Central Service Centers	1,027	1,027	

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

	Total	General and Administration	
REALLOCATE ADMIN		(1,027)	1,027
Allocable Costs	1,027	-	1,027
Unallocated	-		
2nd Allocation	1,027	-	1,027
Total Allocated	55,294	-	55,294

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

User Department	Total	
County Maintenance	1,071	1,071
Information Services	1,099	1,099
Commissioners	395	395
Solicitor	85	85
Purchasing	113	113
Controller	395	395
Treasurer	282	282
Human Resources/Risk Mgmt	536	536
Payroll Office	113	113
Central Telephone	958	958
Archives	173	173
Risk Management	-	-
Human Services	345	345
Fleet Management	-	-
Voter Registration	288	288
Tax Assessment	834	834
Weights & Measurers	57	57
Recorder of Deeds	258	258
Traffic Safety	115	115
Traffic Safety MLR	-	-
Veteran's Affairs	115	115
Register of Wills	374	374
Sheriff	2,042	2,042
Coroner	115	115
Prothonotary	1,035	1,035
Clerk Courts	1,266	1,266
Public Defender	604	604
District Attorney	1,035	1,035
Courts	5,034	5,034
District Justices	3,106	3,106
Divorce Masters	201	201
Juvenile Probation	1,007	1,007
Adult Probation	1,841	1,841
Youth Development Ctr	719	719
Prison	8,226	8,226
EMA	29	29
Parks	547	547
Conservation	316	316
AG Land Pres	87	87
Planning	230	230
Coop Extension	805	805

2015 Actual

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

<u>User Department</u>	<u>Total</u>	
Pleasant Acres	5,120	5,120
Children & Youth	1,064	1,064
E-911	5,408	5,408
SC Training Ctr	-	-
Agency on Aging	1,209	1,209
MH/IDD	2,100	2,100
Domestic Relations	3,250	3,250
Drug & Alcohol	258	258
Human Services FGDM	87	87
Other	746	746
	<hr/>	
Subtotal	55,294	55,294
	<hr/>	
Total	<u>55,294</u>	<u>55,294</u>

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	1.973%	1,071		1,071		1,071
Information Services	39	2.025%	1,099		1,099		1,099
Commissioners	14	0.727%	395		395		395
Solicitor	3	0.156%	85		85		85
Purchasing	4	0.208%	113		113		113
Controller	14	0.727%	395		395		395
Treasurer	10	0.519%	282		282		282
Human Resources/Risk Mgmt	19	0.987%	536		536		536
Payroll Office	4	0.208%	113		113		113
Central Telephone	34	1.765%	958		958		958
Archives	6	0.312%	169		169	4	173
Human Services	12	0.623%	338		338	7	345
Voter Registration	10	0.519%	282		282	6	288
Tax Assessment	29	1.506%	817		817	17	834
Weights & Measurers	2	0.104%	56		56	1	57
Recorder of Deeds	9	0.467%	253		253	5	258
Traffic Safety	4	0.208%	113		113	2	115
Veteran's Affairs	4	0.208%	113		113	2	115
Register of Wills	13	0.675%	366		366	8	374
Sheriff	71	3.686%	2,000		2,000	42	2,042
Coroner	4	0.208%	113		113	2	115
Prothonotary	36	1.869%	1,014		1,014	21	1,035
Clerk Courts	44	2.285%	1,240		1,240	26	1,266
Public Defender	21	1.090%	592		592	12	604
District Attorney	36	1.869%	1,014		1,014	21	1,035
Courts	175	9.086%	4,931		4,931	103	5,034
District Justices	108	5.607%	3,043		3,043	63	3,106
Divorce Masters	7	0.363%	197		197	4	201
Controlled Subst	4	0.208%	113		113	2	115
Juvenile Probation	35	1.817%	986		986	21	1,007
Adult Probation	64	3.323%	1,803		1,803	38	1,841
Youth Development Ctr	25	1.298%	704		704	15	719
Prison	286	14.849%	8,058		8,058	168	8,226
EMA	1	0.052%	28		28	1	29
Parks	19	0.987%	536		536	11	547
Conservation	11	0.571%	310		310	6	316
AG Land Pres	3	0.156%	85		85	2	87
Planning	8	0.415%	225		225	5	230
Coop Extension	28	1.454%	789		789	16	805
Pleasant Acres	178	9.242%	5,015		5,015	105	5,120
Children & Youth	37	1.921%	1,042		1,042	22	1,064

**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	188	9.761%	5,297		5,297	111	5,408
Agency on Aging	42	2.181%	1,184		1,184	25	1,209
MH/IDD	73	3.790%	2,057		2,057	43	2,100
Health Choices	2	0.104%	56		56	1	57
Domestic Relations	113	5.867%	3,184		3,184	66	3,250
Public Relations	1	0.052%	28		28	1	29
Drug & Alcohol	9	0.467%	253		253	5	258
Human Services FGDM	3	0.156%	85		85	2	87
Other	26	1.350%	731		731	15	746
<hr/>							
Subtotal	1,926	100.000%	54,267	-	54,267	1,027	55,294
Second Allocation Total	1,747						
<hr/>							
Total	1,926	100.000%	54,267	-	54,267	1,027	55,294

(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

Ref: OMB 2 CFR 200.430 Compensation and 200.444 General Costs of Government

2015 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	311,518		311,518	311,518
Deductions			-	
Exp Reimb	<u>(13,312)</u>		<u>(13,312)</u>	
Total Deductions	(13,312)	-	(13,312)	(13,312)
Allocated Additions				
Building Depreciation	83,964	-	83,964	
Equipment Depreciation	3,795	-	3,795	
Employee Benefits	132,905	18	132,923	
Liability Insurance	868	-	868	
Property Insurance	2,495	-	2,495	
Retirement Administration	3,230	6	3,236	
County Maintenance	107,362	7,978	115,340	
County Annex	71,354	2,473	73,827	
Information Services	21,299	3,477	24,776	
Commissioners	887	163	1,050	
Solicitor	2,154	41	2,195	
Purchasing	1,550	90	1,640	
Controller	5,371	110	5,481	
Treasurer	4,267	362	4,629	
Human Resources/Risk Mgmt	3,448	108	3,556	
Payroll Office	746	19	765	
Central Telephone	169	4	173	
	-	-	-	
Archives		517	517	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>445,864</u>	<u>15,366</u>	<u>461,230</u>	<u>461,230</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>744,070</u>	<u>15,366</u>	<u>759,436</u>	<u>759,436</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	281,877	50,020	123,818	108,039
<u>Other Expenses and Cost</u>				
Fuel		-	-	-
Supplies		-	-	-
Telephone	862	153	379	330
Utilities		-	-	-
Microfilming	1,120	199	492	429
Equipment Rental	990	176	435	379
Travel	89	16	39	34
Archival Supplies	506	90	222	194
Contracted Services	13,158	2,335	5,780	5,043
Restoration Exp		-	-	-
Maintenance & Repairs		-	-	-
Office Equipment	2,578	457	1,132	988
Office Supplies	526	93	231	202
Professional Services		-	-	-
Training and Staff Development		-	-	-
Equipment	9,812	1,741	4,310	3,761
Departmental Expenditures	311,518	55,280	136,838	119,400
<u>Cost Adjustments</u>				
Deductions	(13,312)	(2,362)	(5,847)	(5,102)
Departmental Cost Adjustments				
	-			
Functional Cost	298,206	52,918	130,991	114,298

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

	Total	General and Administration	Records Management	Nonallocable
Additions: 1st Central Service Centers	445,864	445,864		
REALLOCATE ADMIN		(498,782)	266,363	232,419
Allocable Costs	744,070	-	397,353	346,717
Unallocated	(346,717)			(346,717)
1st Allocation	397,353	-	397,353	-
Additions: 2nd Central Service Centers	15,366	15,366		
REALLOCATE ADMIN		(15,366)	8,206	7,160
Allocable Costs	15,366	-	8,206	7,160
Unallocated	(7,160)			(7,160)
2nd Allocation	8,206	-	8,206	-
Total Allocated	405,559	-	405,559	-

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

User Department	Total	Records Management	Nonallocable
Information Services	75	75	-
Commissioners	3,882	3,882	-
Controller	8,495	8,495	-
Treasurer	3,358	3,358	-
Human Resources/Risk Mgmt	2,980	2,980	-
Payroll Office	1,295	1,295	-
Archives	517	517	-
Human Services	1,002	1,002	-
Voter Registration	2,749	2,749	-
Tax Assessment	3,403	3,403	-
Recorder of Deeds	2,570	2,570	-
Veteran's Affairs	-	-	-
Register of Wills	31,283	31,283	-
Sheriff	4,238	4,238	-
Coroner	220	220	-
Prothonotary	38,088	38,088	-
Clerk Courts	114,974	114,974	-
Public Defender	18,055	18,055	-
District Attorney	57,673	57,673	-
Courts	16,744	16,744	-
Divorce Masters	101	101	-
Juvenile Probation	10,788	10,788	-
Adult Probation	12,895	12,895	-
Youth Development Ctr	397	397	-
Prison	191	191	-
EMA	385	385	-
Conservation	2,660	2,660	-
AG Land Pres	12	12	-
Planning	12	12	-
Coop Extension	142	142	-
Pleasant Acres	2,724	2,724	-
Children & Youth	31,859	31,859	-
SC Training Ctr	-	-	-
Agency on Aging	7,462	7,462	-
MH/IDD	8,554	8,554	-
Health Choices	-	-	-
Domestic Relations	13,650	13,650	-
Bridge to Health	-	-	-
Other	356	356	-
Subtotal	405,559	405,559	-
Total	405,559	405,559	-

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%	75		75		75
Commissioners	309	0.977%	3,882		3,882		3,882
Controller	676	2.138%	8,495		8,495		8,495
Treasurer	267	0.845%	3,358		3,358		3,358
Human Resources/Risk Mgmt	237	0.750%	2,980		2,980		2,980
Payroll Office	103	0.326%	1,295		1,295		1,295
Archives	41	0.130%	517		517		517
Human Services	78	0.247%	981		981	21	1,002
Voter Registration	214	0.677%	2,690		2,690	59	2,749
Tax Assessment	265	0.838%	3,330		3,330	73	3,403
Recorder of Deeds	200	0.633%	2,515		2,515	55	2,570
Register of Wills	2,436	7.705%	30,616		30,616	667	31,283
Sheriff	330	1.044%	4,148		4,148	90	4,238
Coroner	17	0.054%	215		215	5	220
Prothonotary	2,966	9.381%	37,276		37,276	812	38,088
Clerk Courts	8,953	28.318%	112,523		112,523	2,451	114,974
Public Defender	1,406	4.447%	17,670		17,670	385	18,055
District Attorney	4,491	14.205%	56,444		56,444	1,229	57,673
Courts	1,304	4.124%	16,387		16,387	357	16,744
Divorce Masters	8	0.025%	99		99	2	101
Juvenile Probation	840	2.657%	10,558		10,558	230	10,788
Adult Probation	1,004	3.176%	12,620		12,620	275	12,895
Youth Development Ctr	31	0.098%	389		389	8	397
Prison	15	0.047%	187		187	4	191
EMA	30	0.095%	377		377	8	385
Parks	1	0.003%	12		12	-	12
Conservation	207	0.655%	2,603		2,603	57	2,660
AG Land Pres	1	0.003%	12		12	-	12
Planning	1	0.003%	12		12	-	12
Coop Extension	11	0.035%	139		139	3	142
Pleasant Acres	212	0.671%	2,666		2,666	58	2,724
Children & Youth	2,481	7.847%	31,180		31,180	679	31,859
E-911	38	0.120%	477		477	10	487
Agency on Aging	581	1.838%	7,303		7,303	159	7,462
MH/IDD	666	2.107%	8,372		8,372	182	8,554
Health Choices	-	0.000%	-		-	-	-
Domestic Relations	1,063	3.362%	13,359		13,359	291	13,650
Drug & Alcohol	99	0.313%	1,244		1,244	27	1,271
Other	28	0.089%	347		347	9	356
<hr/>							
Subtotal	31,616	100.000%	397,353	-	397,353	8,206	405,559
Second Allocation Total	29,977						
<hr/>							
Total	31,616	100.000%	397,353	-	397,353	8,206	405,559

(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
Ref: OMB 2 CFR 200.437 Employee Health and Welfare Cost

**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

Ref: OMB 2 CFR 200.431 Compensation and Fringe Benefits

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	2,855,784		2,855,784	2,855,784
Deductions			-	
Major Equipment Grants	(2,390,653)		(2,390,653)	
Total Deductions	(2,390,653)	-	(2,390,653)	(2,390,653)
Allocated Additions				
Liability Insurance	1,670	-	1,670	
Property Insurance	-	-	-	
Retirement Administration	4,442	8	4,450	
Information Services	30,866	4,571	35,437	
Commissioners	848	154	1,002	
Solicitor	8,615	162	8,777	
Purchasing	1,483	86	1,569	
Controller	4,477	88	4,565	
Treasurer	501	42	543	
Human Resources/Risk Mgmt	5,120	161	5,281	
Payroll Office	1,151	29	1,180	
Central Telephone	338	7	345	
Archives	981	21	1,002	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>60,492</u>	<u>5,329</u>	<u>65,821</u>	<u>65,821</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>525,623</u></u>	<u><u>5,329</u></u>	<u><u>530,952</u></u>	<u><u>530,952</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	205,251	-	205,251	-
Fringes Benefits	98,196		98,196	-
<u>Other Expenses and Cost</u>				
Operating Expenses	161,684		161,684	-
Major Equipment	-	-		
Grants	2,390,653	2,390,653		
	-			
Departmental Expenditures	2,855,784	2,390,653	465,131	-
<u>Cost Adjustments</u>				
Deductions	(2,390,653)	(2,390,653)		
Departmental Cost Adjustments	-			
Functional Cost	465,131	-	465,131	-
Additions: 1st Central Service Centers	60,492	-	60,492	-
REALLOCATE ADMIN		-	-	-
Allocable Costs	525,623	-	525,623	-
Unallocated	-			-
1st Allocation	525,623	-	525,623	-
Additions: 2nd Central Service Centers	5,329	-	5,329	-
REALLOCATE ADMIN		-	-	-
Allocable Costs	5,329	-	5,329	-
Unallocated	-			-
2nd Allocation	5,329	-	5,329	-
Total Allocated	530,952	-	530,952	-

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

User Department	Total	Administration	
Veteran's Affairs	2,628	2,628	-
Youth Development Ctr	6,573	6,573	-
Children & Youth	10,938	10,938	-
Agency on Aging	7,630	7,630	-
MH/IDD	8,522	8,522	-
Health Choices	2,628	2,628	-
Drug & Alcohol	2,628	2,628	-
HSDf	11,815	11,815	-
HAP	11,587	11,587	-
MATP	13,486	13,486	-
SFPP	714	714	-
CASSP	51,420	51,420	-
Hum Svcs County	12,089	12,089	-
HMIS	7,822	7,822	-
CYS NBB	12,699	12,699	-
Human Services FGDM	1,532	1,532	-
SOC	2,973	2,973	-
HCMU	21,002	21,002	-
Other	-	-	-
<hr/>			
Subtotal	189,089	189,089	-
<hr/>			
Direct Billed	341,863	341,863	
Total	530,952	530,952	-

**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	1,882	0.495%	2,602		2,602	26	2,628
Youth Development Ctr	4,706	1.238%	6,507		6,507	66	6,573
Children & Youth	7,833	2.060%	10,828		10,828	110	10,938
Agency on Aging	5,464	1.437%	7,553		7,553	77	7,630
MH/IDD	6,102	1.605%	8,436		8,436	86	8,522
Health Choices	1,883	0.495%	2,602		2,602	26	2,628
Drug & Alcohol	1,882	0.495%	2,602		2,602	26	2,628
HSDf	29,822	7.842%	41,219	(29,822)	11,397	418	11,815
HAP	29,238	7.689%	40,415	(29,238)	11,177	410	11,587
MATP	34,034	8.950%	47,043	(34,034)	13,009	477	13,486
SFPP	1,802	0.474%	2,491	(1,802)	689	25	714
CASSP	129,768	34.125%	179,369	(129,768)	49,601	1,819	51,420
Hum Svcs County	8,658	2.277%	11,968	-	11,968	121	12,089
HMIS	19,740	5.191%	27,285	(19,740)	7,545	277	7,822
CYS NBB	32,050	8.428%	44,300	(32,050)	12,250	449	12,699
Human Services FGDM	3,873	1.018%	5,351	(3,873)	1,478	54	1,532
SOC	7,508	1.974%	10,376	(7,508)	2,868	105	2,973
HCMU	53,008	13.939%	73,267	(53,008)	20,259	743	21,002
Bridge to Health	1,020	0.268%	1,409	(1,020)	389	14	403
Other		0.000%	-		-	-	-
Subtotal	380,273	100.000%	525,623	(341,863)	183,760	5,329	189,089
Second Allocation Total	380,273						
Direct Billed				341,863	341,863		341,863
Total	380,273	100.000%	525,623	-	525,623	5,329	530,952

(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
Ref: OMB 2 CFR 200.452 Maintenance and Repair Costs

2015 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	122,926		122,926	122,926
Deductions			-	
Major Equipment	-		-	
Grants	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	20,101	-	20,101	
Equipment Depreciation	4,065	-	4,065	
Employee Benefits	56,374	7	56,381	
Liability Insurance	407	-	407	
Property Insurance	1,274	-	1,274	
Commissioners	1,616	299	1,915	
Solicitor	-	-	-	
Purchasing	1,346	78	1,424	
Controller	13,314	257	13,571	
Treasurer	-	-	-	
Human Services	-	-	-	
Fleet Management		9,186	9,186	
		-	-	
Total Allocated Additions	<u>102,667</u>	<u>9,893</u>	<u>112,560</u>	<u>112,560</u>
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>225,593</u></u>	<u><u>9,893</u></u>	<u><u>235,486</u></u>	<u><u>235,486</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	84,010	-	84,010	
<u>Other Expenses and Cost</u>				
Special Training & Staff Development	331		331	
Telephone	-			
Assoc Dues	50		50	
Maintenance & Repairs	1,247		1,247	
Fuel	2,309		2,309	
Vehicle Insurance	1,250		1,250	
Gas & Oil	(582)		(582)	
Maintenance - Vehicle	14,418		14,418	
Contract Services	5,157		5,157	
Tools & Equipment	8,917		8,917	
Office supplies & equipment	345		345	
Welding Supplies	517		517	
Maintenance Supplies	1,346		1,346	
Utilities	2,923		2,923	
Uniform Allowance	688		688	
Major Equipment	-			
	-			
Departmental Expenditures	122,926	-	122,926	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
Functional Cost	122,926	-	122,926	-
Additions: 1st Central Service Centers	102,667	-	102,667	
REALLOCATE ADMIN		-	-	-
Allocable Costs	225,593	-	225,593	-
Unallocated	-			
1st Allocation	225,593	-	225,593	-
Additions: 2nd Central Service Centers	9,893	-	9,893	
REALLOCATE ADMIN		-	-	-
Allocable Costs	9,893	-	9,893	-
Unallocated	-			
2nd Allocation	9,893	-	9,893	-
Total Allocated	235,486	-	235,486	-

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

User Department	Total	Vehicle Maintenance	
County Maintenance	5,103	5,103	-
Human Services Center	-	-	-
Fleet Management	9,186	9,186	-
Weights & Measurers	1,066	1,066	-
Traffic Safety	1,066	1,066	-
Sheriff	34,132	34,132	-
Coroner	3,198	3,198	-
Juvenile Probation	5,332	5,332	-
Adult Probation	8,532	8,532	-
Youth Development Ctr	3,198	3,198	-
Prison	18,132	18,132	-
EMA	5,332	5,332	-
Parks	28,798	28,798	-
Planning	2,134	2,134	-
Coop Extension	5,332	5,332	-
Pleasant Acres	8,532	8,532	-
Children & Youth	14,932	14,932	-
E-911	7,466	7,466	-
Liquid Fuels	4,266	4,266	-
MH/IDD	2,134	2,134	-
Weatherization Liheap	3,198	3,198	-
Other	424	424	-
Subtotal	235,486	235,486	-
Direct Billed	-	-	-
Total	235,486	235,486	-

**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	5.00	2.262%	5,103		5,103		5,103
Fleet Management	9.00	4.072%	9,186		9,186		9,186
Weights & Measurers	1.00	0.452%	1,020		1,020	46	1,066
Traffic Safety	1.00	0.452%	1,020		1,020	46	1,066
Sheriff	32.00	14.480%	32,666		32,666	1,466	34,132
Coroner	3.00	1.357%	3,061		3,061	137	3,198
District Attorney	11.00	4.977%	11,228		11,228	504	11,732
Controlled Subst	33.00	14.932%	33,686		33,686	1,511	35,197
Juvenile Probation	5.00	2.262%	5,103		5,103	229	5,332
Adult Probation	8.00	3.620%	8,166		8,166	366	8,532
Youth Development Ctr	3.00	1.357%	3,061		3,061	137	3,198
Prison	17.00	7.692%	17,353		17,353	779	18,132
EMA	5.00	2.262%	5,103		5,103	229	5,332
Parks	27.00	12.217%	27,561		27,561	1,237	28,798
Conservation	10.00	4.525%	10,208		10,208	458	10,666
Planning	2.00	0.905%	2,042		2,042	92	2,134
Coop Extension	5.00	2.262%	5,103		5,103	229	5,332
Pleasant Acres	8.00	3.620%	8,166		8,166	366	8,532
Children & Youth	14.00	6.335%	14,291		14,291	641	14,932
E-911	7.00	3.167%	7,145		7,145	321	7,466
Liquid Fuels	4.00	1.810%	4,083		4,083	183	4,266
Agency on Aging	5.00	2.262%	5,103		5,103	229	5,332
MH/IDD	2.00	0.905%	2,042		2,042	92	2,134
Weatherization Liheap	3.00	1.357%	3,061		3,061	137	3,198
CDBG	1.00	0.452%	1,020		1,020	46	1,066
Other		0.000%	12		12	412	424
<hr/>							
Subtotal	221	100.000%	225,593	-	225,593	9,893	235,486
Second Allocation Total	216						
Direct Billed							
Total	221	100.000%	225,593	-	225,593	9,893	235,486

(A) Alloc basis: Number of Vehicles By Department

Source: Controllars Office