

**A CENTRAL SERVICE
COST ALLOCATION PLAN**



**YORK
COUNTY, PENNSYLVANIA**

ACTUAL 2016

**BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2016**

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, 2016 to establish cost allocations or billings for August 1, 2017 through July 31, 2018 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

YORK
County

7 AUGUST 2017
Date

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YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Voter Registration	Tax Assessment	Weights & Measurers	Tax Collectors	Tax Claims	Recorder of Deeds	Traffic Safety	Traffic Safety MLR	Veteran's Affairs	Register of Wills
Building Depreciation	56,645	124,014	360	-	-	79,999	5,658	-	33,088	167,919
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Employee Benefits	43,929	238,069	13,819	-	-	61,527	34,865	-	53,057	88,463
Liability Insurance	552	2,123	120	1,456	-	955	477	-	532	1,028
Property Insurance	1,965	2,083	39	-	-	1,344	614	-	566	2,691
Retirement Administration	2,339	10,729	470	-	-	4,195	1,398	-	2,339	3,737
County Maintenance	37,457	82,006	-	-	-	52,900	-	-	-	88,143
Human Services Center	-	-	-	-	-	-	-	-	35,353	-
County Annex	-	-	3,539	-	-	-	55,691	-	-	-
Information Services	35,573	136,146	40	-	-	15,387	15,651	-	42,566	28,217
Commissioners	8,134	1,808	64	1,423	5,502	895	1,546	-	2,648	833
Solicitor	18,653	3,731	3,731	-	7,461	3,731	-	-	1,865	3,731
Purchasing	1,778	1,827	150	350	399	1,297	1,844	-	746	1,179
Controller	48,390	3,092	61	401	31,230	2,449	8,500	-	14,647	2,090
Treasurer	74	1,133	-	-	18,733	841	245	-	-	561
Human Resources/Risk Mgmt	2,742	13,631	472	7,986	-	4,265	1,420	-	2,370	4,783
Payroll Office	564	2,537	106	2,499	-	982	353	-	530	914
Central Telephone	69	34	69	-	-	34	136	-	34	443
Archives	1,558	3,671	-	-	-	2,089	-	-	-	33,492
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	-	-	1,145	-	-	-	1,145	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	260,422	626,634	24,185	14,115	63,325	232,890	129,543	-	190,341	428,224
Roll Forward										
Proposed Costs	260,422	626,634	24,185	14,115	63,325	232,890	129,543	-	190,341	428,224

**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	461,842	2,484	167,919	251,922	125,961	419,841	2,070,854	6,809	-	49,373
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Employee Benefits	534,022	42,995	156,317	338,266	234,261	757,607	532,603	576,541	-	30,921
Liability Insurance	14,516	705	2,365	3,322	5,678	13,999	10,620	7,659	-	705
Property Insurance	7,401	270	2,691	4,037	2,018	6,791	33,184	6,417	-	791
Retirement Administration	47,124	1,869	11,200	17,733	17,263	42,929	34,057	40,590	-	2,339
County Maintenance	242,424	-	88,143	132,235	66,118	220,378	1,087,008	-	-	25,916
Human Services Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	24,450	-	-	-	-	-	67,024	-	-
Information Services	78,818	24,253	39,425	109,406	54,883	125,650	223,555	122,773	-	8,115
Commissioners	7,643	1,764	2,105	2,934	2,703	10,379	21,591	12,567	3,509	369
Solicitor	15,243	3,731	7,461	3,731	5,566	31,357	7,461	-	-	-
Purchasing	7,676	1,811	2,941	3,854	996	10,816	10,914	32,296	33	366
Controller	13,773	9,129	4,188	5,252	4,542	33,660	104,410	47,442	21,564	639
Treasurer	1,731	402	1,511	2,743	-	902	232	7,764	159	-
Human Resources/Risk Mgmt	57,434	2,264	14,222	21,735	19,403	47,709	42,377	50,044	-	2,618
Payroll Office	10,710	493	2,673	4,014	3,946	9,722	9,014	9,335	-	530
Central Telephone	2,417	136	1,226	1,498	715	1,226	5,958	3,676	-	238
Archives	3,763	201	37,778	127,601	19,221	57,846	19,618	-	-	79
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	35,494	3,435	-	-	-	16,029	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	1,542,031	120,392	542,165	1,030,283	563,274	1,806,841	4,213,456	990,937	25,265	122,999
Roll Forward										
Proposed Costs	1,542,031	120,392	542,165	1,030,283	563,274	1,806,841	4,213,456	990,937	25,265	122,999

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Controlled Subst	Probation	Youth Development Ctr	Maint Adults	Prison	Public Safety	EMA	Radiation Act	HazMat
Building Depreciation	-	303,719	-	-	450	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	1,052,415	172,355	-	3,452,419	9,394	48,858	-	-
Liability Insurance	-	20,498	5,006	-	86,276	294	709	-	-
Property Insurance	-	4,899	1,953	-	69,955	-	-	-	-
Retirement Administration	-	78,383	17,733	-	224,409	470	2,797	-	-
County Maintenance	-	154,260	-	-	-	-	-	-	-
Human Services Center	-	10,511	-	-	-	-	-	-	-
County Annex	-	-	-	-	4,427	-	-	-	-
Information Services	-	225,472	20,923	-	224,572	726	13	-	-
Commissioners	1,866	12,393	3,016	96	36,828	107	554	120	390
Solicitor	-	11,321	3,731	-	52,600	-	14,922	-	-
Purchasing	1,012	11,481	3,870	-	26,863	199	1,378	832	2,757
Controller	10,523	19,632	5,777	590	63,957	329	1,433	731	2,401
Treasurer	6,837	7,190	122	-	1,230	-	85	-	12
Human Resources/Risk Mgmt	-	98,493	22,356	-	291,722	472	2,845	-	-
Payroll Office	-	17,890	4,122	-	52,340	106	634	-	-
Central Telephone	136	1,566	851	-	9,736	-	34	-	-
Archives	-	22,704	531	-	201	-	372	-	-
Human Services	-	-	3,862	-	-	-	-	-	-
Fleet Management	40,073	17,176	3,435	-	17,176	1,145	5,724	-	-
	-	-	-	-	-	-	-	-	-
Total Allocated	60,447	2,070,003	269,643	686	4,615,161	13,242	80,358	1,683	5,560
Roll Forward									
Proposed Costs	60,447	2,070,003	269,643	686	4,615,161	13,242	80,358	1,683	5,560

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Parks	Conservation	AG Land Pres	Planning	Coop Extension	Pleasant Acres	Human Services MLR	Children & Youth	Children & Youth MLR
Building Depreciation	-	4,671	1,183	243,523	11,438	-	17,888	-	263,832
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	204,700	69,485	11,102	-	34,566	1,603,563	-	-	-
Liability Insurance	3,399	1,944	361	-	959	-	-	17,611	-
Property Insurance	4,936	507	128	4,091	1,242	-	306	-	4,526
Retirement Administration	13,526	7,933	1,398	-	3,737	211,353	-	69,522	-
County Maintenance	-	-	-	161,032	-	-	-	-	-
Human Services Center	-	-	-	-	-	-	19,110	-	282,634
County Annex	-	45,982	11,645	-	112,594	-	-	-	-
Information Services	15,437	2,956	7,837	4,704	183	185,716	-	338,930	-
Commissioners	6,440	1,113	243	23	1,083	38,063	-	28,132	-
Solicitor	11,192	-	1,865	-	-	35,158	-	13,057	-
Purchasing	8,805	118	-	-	1,529	2,875	-	22,028	-
Controller	26,729	1,258	513	146	4,038	78,360	-	122,511	-
Treasurer	4,521	232	-	-	49	8,117	-	8,349	-
Human Resources/Risk Mgmt	20,047	8,060	1,420	-	3,795	113,246	-	85,519	-
Payroll Office	3,909	1,797	316	-	846	49,914	-	15,957	-
Central Telephone	647	374	102	34	954	6,060	-	477	-
Archives	12	2,021	12	12	147	2,568	-	31,220	-
Human Services	-	-	-	-	-	-	-	7,764	-
Fleet Management	29,769	11,449	-	2,290	6,870	9,159	-	17,176	-
	-	-	-	-	-	-	-	-	-
Total Allocated	354,069	159,900	38,125	415,855	184,030	2,344,152	37,304	778,253	550,992
Roll Forward									
Proposed Costs	354,069	159,900	38,125	415,855	184,030	2,344,152	37,304	778,253	550,992

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	E-911	E-911 Maintenance	Liquid Fuels	SC Training Ctr	Agency on Aging	Aging MLR	MH/IDD	MH/IDD MLR	Health Choices
Building Depreciaton	-	-	-	-	-	148,464	-	188,257	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	121,546	-	-	-	-	-
Liability Insurance	18,133	375	-	-	8,891	-	16,064	-	631
Property Insurance	30,258	-	-	-	-	2,538	-	3,296	-
Retirement Administration	51,319	1,869	-	-	33,598	-	65,316	-	1,398
County Maintenance	-	-	-	-	-	-	-	-	-
Human Services Center	-	-	-	-	-	158,612	-	200,366	-
County Annex	-	-	-	-	-	-	-	-	-
Information Services	2,380	-	-	-	39,349	-	162,804	-	2,521
Commissioners	9,814	229	649	-	13,077	-	17,732	-	1,165
Solicitor	3,731	-	-	-	3,731	-	3,731	-	-
Purchasing	8,903	2,924	547	-	25,518	-	13,124	-	947
Controller	24,397	107	3,873	-	56,122	-	62,701	-	6,153
Treasurer	195	-	878	-	3,169	-	4,436	-	292
Human Resources/Risk Mgmt	60,459	2,396	-	-	40,704	-	78,275	-	1,420
Payroll Office	11,660	458	-	-	7,681	-	14,795	-	316
Central Telephone	6,401	-	-	-	1,430	-	2,451	-	-
Archives	413	-	-	-	7,928	-	9,309	-	-
Human Services	-	-	-	-	4,268	-	5,813	-	1,748
Fleet Management	8,014	-	5,724	-	5,724	-	2,290	-	-
	-	-	-	-	-	-	-	-	-
Total Allocated	234,077	8,358	11,671	121,546	250,990	309,614	458,841	391,919	16,591
Roll Forward									
Proposed Costs	234,077	8,358	11,671	121,546	250,990	309,614	458,841	391,919	16,591

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

Central Services Departments	Health Choices MLR	Domestic Relations	Domestic Relations MLR	Weatherization Liheap	CDBG	Public Relations	Retirement Fund	Drug & Alcohol	HSDf
Building Depreciation	19,677	-	335,881	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	5,201	-	-	-
Liability Insurance	-	7,278	-	-	-	165	-	1,132	-
Property Insurance	336	-	5,382	-	-	-	-	-	-
Retirement Administration	-	30,331	-	-	-	470	-	4,665	-
County Maintenance	-	-	176,306	-	-	-	-	-	-
Human Services Center	21,021	-	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-
Information Services	-	5,422	-	-	-	-	-	50,968	-
Commissioners	-	5,410	-	1,134	1,293	107	770	2,643	-
Solicitor	-	3,731	-	1,865	1,865	-	-	-	-
Purchasing	-	3,173	-	-	-	183	-	6,877	-
Controller	-	10,863	-	6,949	7,597	329	4,691	12,820	-
Treasurer	-	8,411	-	183	2,510	-	354	1,244	-
Human Resources/Risk Mgmt	-	37,884	-	-	-	472	-	5,608	-
Payroll Office	-	6,870	-	-	-	106	-	1,057	-
Central Telephone	-	3,847	-	-	-	-	-	34	-
Archives	-	13,340	-	-	-	-	-	1,316	-
Human Services	-	-	-	-	-	-	-	1,748	11,841
Fleet Management	-	-	-	2,290	1,145	-	-	-	-
	-	-	-	-	-	-	-	-	-
Total Allocated	41,034	136,560	517,569	12,421	14,410	7,033	5,815	90,112	11,841
Roll Forward		7,618							
Proposed Costs	41,034	144,178	517,569	12,421	14,410	7,033	5,815	90,112	11,841

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

Central Services Departments	HAP	MATP	SFPF	CASSP	Hum Svcs County	Drug & Alcohol MLR	HMIS	CYS NBB	Human Services FGDM	SOC	HCMU
Building Depreciation	-	-	-	-	-	37,565	-	-	6,705	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	642	-	-	115	-	-
Retirement Administration	-	-	-	-	-	-	-	-	-	-	-
County Maintenance	-	-	-	-	-	-	-	-	-	-	-
Human Services Center	-	-	-	-	-	40,130	-	-	7,166	-	-
County Annex	-	-	-	-	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	-	-	-	149	-	-
Commissioners	-	-	-	-	-	-	-	-	232	-	-
Solicitor	-	-	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	1,378	-	-
Controller	-	-	-	-	-	-	-	-	1,427	-	-
Treasurer	-	-	-	-	-	-	-	-	-	-	-
Human Resources/Risk Mgmt	-	-	-	-	-	-	-	-	-	-	-
Payroll Office	-	-	-	-	-	-	-	-	-	-	-
Central Telephone	-	-	-	-	-	-	-	-	34	-	-
Archives	-	-	-	-	-	-	-	-	-	-	-
Human Services	11,609	13,502	714	51,471	-	-	-	1,686	1,542	3,012	21,055
Fleet Management	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
Total Allocated	11,609	13,502	714	51,471	-	78,337	-	1,686	18,748	3,012	21,055
Roll Forward											
Proposed Costs	11,609	13,502	714	51,471	-	78,337	-	1,686	18,748	3,012	21,055

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Weatherization DOE	Bridge to Health	Other	Subtotal	Direct Billed	Unallocated	Total
Building Depreciation	-	-	57,436	5,665,377	-	-	5,665,377
Equipment Depreciation	-	-	9,628	9,628	-	-	9,628
Employee Benefits	-	-	26,879,603	37,402,469	-	-	37,402,469
Liability Insurance	-	-	13	254,351	-	-	254,351
Property Insurance	-	-	2,274	210,286	-	-	210,286
Retirement Administration	-	-	(72)	1,060,466	-	-	1,060,466
County Maintenance	-	-	29,536	2,643,862	-	-	2,643,862
Human Services Center	-	-	933	775,836	-	-	775,836
County Annex	-	-	125,693	451,045	-	-	451,045
Information Services	-	-	18,760	2,370,280	-	-	2,370,280
Commissioners	236	-	2,403	275,778	-	725,156	1,000,934
Solicitor	-	-	(13)	279,940	-	-	279,940
Purchasing	-	-	6,031	234,625	-	-	234,625
Controller	1,432	-	14,596	908,444	-	297,816	1,206,260
Treasurer	146	-	2,377	97,970	-	494,758	592,728
Human Resources/Risk Mgmt	-	-	16	1,170,684	-	-	1,170,684
Payroll Office	-	-	5	249,701	-	-	249,701
Central Telephone	-	-	885	53,962	-	-	53,962
Archives	-	-	377	399,400	-	361,936	761,336
Human Services	-	1,650	10	143,295	232,697	-	375,992
Fleet Management	-	-	976	244,853	-	-	244,853
	-	-	-	-	-	-	-
Total Allocated	1,814	1,650	27,151,468	54,902,253	232,697	1,879,665	57,014,615
Roll Forward				7,618	-	-	7,618
Proposed Costs	1,814	1,650	27,151,468	54,909,871	232,697	1,879,665	57,022,233

YORK COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2016</u>	<u>Fixed Costs Fiscal 2016</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Voter Registration	260,422			260,422		260,422
Tax Assessment	626,634			626,634		626,634
Weights & Measurers	24,185			24,185		24,185
Tax Collectors	14,115			14,115		14,115
Tax Claims	63,325			63,325		63,325
Recorder of Deeds	232,890			232,890		232,890
Traffic Safety	129,543			129,543		129,543
Veteran's Affairs	190,341			190,341		190,341
Register of Wills	428,224			428,224		428,224
Sheriff	1,542,031			1,542,031		1,542,031
Coroner	120,392			120,392		120,392
Prothonotary	542,165			542,165		542,165
Clerk Courts	1,030,283			1,030,283		1,030,283
Public Defender	563,274			563,274		563,274
District Attorney	1,806,841			1,806,841		1,806,841
Courts	4,213,456			4,213,456		4,213,456
District Justices	990,937			990,937		990,937
Constables	25,265			25,265		25,265
Divorce Masters	122,999			122,999		122,999
Controlled Subst	60,447			60,447		60,447
Probation	2,070,003			2,070,003		2,070,003
Youth Development Ctr	269,643			269,643		269,643
Maint Adults	686			686		686
Prison	4,615,161			4,615,161		4,615,161
Public Safety	13,242			13,242		13,242
EMA	80,358			80,358		80,358
Radiation Act	1,683			1,683		1,683
HazMat	5,560			5,560		5,560
Parks	354,069			354,069		354,069
Conservation	159,900			159,900		159,900
AG Land Pres	38,125			38,125		38,125
Planning	415,855			415,855		415,855
Coop Extension	184,030			184,030		184,030
Pleasant Acres	2,344,152			2,344,152		2,344,152
Human Services MLR	37,304			37,304		37,304
Children & Youth	778,253			778,253		778,253
Children & Youth MLR	550,992			550,992		550,992
E-911	234,077			234,077		234,077

YORK COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2016</u>	<u>Fixed Costs Fiscal 2016</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
E-911 Maintenance	8,358			8,358		8,358
Liquid Fuels	11,671			11,671		11,671
SC Training Ctr	121,546			121,546		121,546
Agency on Aging	250,990			250,990		250,990
Aging MLR	309,614			309,614		309,614
MH/IDD	458,841			458,841		458,841
MH/IDD MLR	391,919			391,919		391,919
Health Choices	16,591			16,591		16,591
Health Choices MLR	41,034			41,034		41,034
Domestic Relations	136,560	128,942	7,618	144,178		144,178
Domestic Relations MLR	517,569			517,569		517,569
Weatherization Liheap	12,421			12,421		12,421
CDBG	14,410			14,410		14,410
Public Relations	7,033			7,033		7,033
Retirement Fund	5,815			5,815		5,815
Drug & Alcohol	90,112			90,112		90,112
HSDF	11,841			11,841		11,841
HAP	11,609			11,609		11,609
MATP	13,502			13,502		13,502
SFPP	714			714		714
CASSP	51,471			51,471		51,471
Hum Svcs County	-			-		-
Drug & Alcohol MLR	78,337			78,337		78,337
HMIS	-			-		-
CYS NBB	1,686			1,686		1,686
Human Services FGDM	18,748			18,748		18,748
SOC	3,012			3,012		3,012
HCMU	21,055			21,055		21,055
Weatherization DOE	1,814			1,814		1,814
Bridge to Health	1,650			1,650		1,650
Other	27,151,468			27,151,468		27,151,468
Sub Total	54,902,253	128,942	7,618	54,909,871		54,909,871
Direct Billed	232,697					232,697
Unallocated	1,879,665					1,879,665
Total	57,014,615					57,022,233

YORK COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Depreciation	-	6,187,867	-
Equipment Depreciation	-	303,694	-
Employee Benefits	45,081,515	(5,163,956)	-
Liability Insurance	269,504	-	-
Property insurance	221,496	-	-
Retirement Administration	1,099,315	-	-
County Maintenance	2,463,961	8,870	-
Human Services Center	511,341	28,420	-
County Annex	384,345	(43,595)	-
Information Services	2,275,251	(445,371)	-
Commissioners	586,554	(82,603)	-
Solicitor	286,124	-	-
Purchasing	129,365	-	-
Controller	848,511	-	-
Treasurer	348,365	-	-
Human Resources/Risk Mgmt	770,387	-	-
Payroll Office	145,993	-	-
Central Telephone	311,852	(279,627)	-
Archives	330,915	(17,048)	-
Human Services	3,316,691	(2,997,376)	-
Fleet Management	623,850	(489,995)	-
Voter Registration			260,422
Tax Assessment			626,634
Weights & Measurers			24,185
Tax Collectors			14,115
Tax Claims			63,325
Recorder of Deeds			232,890
Traffic Safety			129,543
Veteran's Affairs			190,341
Register of Wills			428,224
Sheriff			1,542,031
Coroner			120,392
Prothonotary			542,165
Clerk Courts			1,030,283
Public Defender			563,274
District Attorney			1,806,841
Courts			4,213,456
District Justices			990,937
Constables			25,265
Divorce Masters			122,999

YORK COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Controlled Subst			60,447
Probation			2,070,003
Youth Development Ctr			269,643
Maint Adults			686
Prison			4,615,161
Public Safety			13,242
EMA			80,358
Radiation Act			1,683
HazMat			5,560
Parks			354,069
Conservation			159,900
AG Land Pres			38,125
Planning			415,855
Coop Extension			184,030
Pleasant Acres			2,344,152
Human Services MLR			37,304
Children & Youth			778,253
Children & Youth MLR			550,992
E-911			234,077
E-911 Maintenance			8,358
Liquid Fuels			11,671
SC Training Ctr			121,546
Agency on Aging			250,990
Aging MLR			309,614
MH/IDD			458,841
MH/IDD MLR			391,919
Health Choices			16,591
Health Choices MLR			41,034
Domestic Relations			136,560
Domestic Relations MLR			517,569
Weatherization Liheap			12,421
CDBG			14,410
Public Relations			7,033
Retirement Fund			5,815
HSDf			11,841
HAP			11,609
MATP			13,502
SFPP			714
CASSP			51,471
Hum Svcs County			-

2016 Actual

YORK COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Drug & Alcohol MLR			78,337
HMIS			-
CYS NBB			1,686
Human Services FGDM			18,748
SOC			3,012
HCMU			21,055
Weatherization DOE			1,814
Bridge to Health			1,650
Other			27,151,468
Direct Billed			232,697
Unallocated			1,879,665
			<u>1,879,665</u>
Totals	<u>60,005,335</u>	<u>(2,990,720)</u>	<u>57,014,615</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	(6,187,867)	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	(303,694)	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(39,941,064)	-	-	-	-	-	-	-	1,973	-	15
Liability Insurance	-	-	-	(269,561)	-	-	-	-	-	-	7	-	-
Property Insurance	-	-	-	-	(221,527)	-	-	-	-	-	3	-	-
Retirement Administration	-	-	16,622	120	-	(1,118,332)	-	-	-	-	149	737	110
County Maintenance	42,447	26,631	445,103	2,308	921	12,598	(3,107,225)	20,225	-	21,253	2,976	11,028	12,348
Human Services Center	-	6,697	171,384	717	-	3,737	60,613	(796,061)	-	78	904	-	3,165
County Annex	-	8,863	132,314	585	-	3,267	26,252	-	(521,995)	-	730	-	1,816
Information Services	121,558	188,804	405,107	2,360	2,030	7,933	78,180	-	-	(2,661,526)	1,219	11,028	2,452
Commissioners	57,792	3,879	272,762	1,249	971	2,797	38,216	-	-	24,760	(1,019,523)	57,652	1,257
Solicitor	10,297	31	103,612	623	173	1,398	6,809	-	-	1,777	360	(414,478)	263
Purchasing	31,641	1,477	46,101	301	532	1,398	20,923	-	-	21,704	527	7,461	(265,372)
Controller	61,898	3,540	285,694	1,509	1,040	5,136	40,931	-	-	31,198	790	11,192	780
Treasurer	41,445	1,110	133,350	809	696	2,797	27,407	-	-	48,134	2,324	7,461	1,195
Human Resources/Risk Mgmt	53,497	9,148	256,890	1,366	899	5,136	35,375	-	-	66,486	1,164	18,653	2,643
Payroll Office	-	22,818	50,612	369	-	1,398	-	-	-	38,054	207	-	282
Central Telephone	-	6,286	15,054	98	-	-	-	-	-	-	237	-	118
Archives	82,341	4,143	141,985	884	2,634	3,737	128,857	-	70,950	9,697	1,496	1,865	1,114
Human Services	-	-	-	1,502	-	4,665	-	-	-	28,105	1,356	7,461	1,545
Fleet Management	19,574	12,639	62,005	410	1,345	1,869	-	-	-	-	2,167	-	1,644
Voter Registration	56,645	-	43,929	552	1,965	2,339	37,457	-	-	35,573	8,134	18,653	1,778
Tax Assessment	124,014	-	238,069	2,123	2,083	10,729	82,006	-	-	136,146	1,808	3,731	1,827
Weights & Measurers	360	-	13,819	120	39	470	-	-	3,539	40	64	3,731	150
Tax Collectors	-	-	-	1,456	-	-	-	-	-	-	-	-	350
Tax Claims	-	-	-	-	-	-	-	-	-	-	5,502	7,461	399
Recorder of Deeds	79,999	-	61,527	955	1,344	4,195	52,900	-	-	15,387	895	3,731	1,297
Traffic Safety	5,658	-	34,865	477	614	1,398	-	-	55,691	15,651	1,546	-	1,844
Traffic Safety MLR	-	-	-	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	33,088	-	53,057	532	566	2,339	-	35,353	-	42,586	2,648	1,865	746
Register of Wills	167,919	-	88,463	1,028	2,691	3,737	88,143	-	-	28,217	833	3,731	1,179
Sheriff	461,842	-	534,022	14,516	7,401	47,124	242,424	-	-	78,818	7,643	15,243	7,676
Coroner	2,484	-	42,995	705	270	1,869	-	-	24,450	24,253	1,764	3,731	1,811
Prothonotary	167,919	-	156,317	2,365	2,691	11,200	86,143	-	-	39,425	2,105	7,461	2,941
Clerk Courts	251,922	-	338,266	3,322	4,037	17,733	132,235	-	-	109,406	2,934	3,731	3,654
Public Defender	125,981	-	234,261	5,678	2,018	17,283	66,118	-	-	54,883	2,703	5,566	996
District Attorney	419,841	-	757,607	13,999	6,791	42,929	220,378	-	-	125,650	10,379	31,357	10,816
Courts	2,070,854	-	532,603	10,620	33,184	34,057	1,087,008	-	-	223,555	21,591	7,461	10,914
District Justices	6,809	-	576,541	7,659	6,417	40,590	-	-	67,024	122,773	12,567	-	32,296
Constables	-	-	-	-	-	-	-	-	-	-	3,509	-	33
Divorce Masters	49,373	-	30,921	705	791	2,339	25,916	-	-	8,115	369	-	366
Controlled Subst	-	-	-	-	-	-	-	-	-	-	1,866	-	1,012
Probation	303,719	-	1,052,415	20,498	4,899	78,383	154,260	10,511	-	225,472	12,393	11,321	11,481
Youth Development Ctr	-	-	172,355	5,006	1,953	17,733	-	-	-	20,923	3,016	3,731	3,870
Maint Adults	-	-	-	-	-	-	-	-	-	-	96	-	-
Prison	450	-	3,452,419	86,276	69,955	224,409	-	-	4,427	224,572	36,828	52,600	26,863
Public Safety	-	-	9,394	294	470	470	-	-	-	726	107	-	199
EMA	-	-	48,858	709	-	2,797	-	-	-	13	554	14,922	1,378
Radiation Act	-	-	-	-	-	-	-	-	-	-	120	-	832
HazMat	-	-	-	-	-	-	-	-	-	-	390	-	2,757
Parks	-	-	204,700	3,399	4,936	13,526	-	-	-	15,437	6,440	11,192	8,805
Conservation	4,671	-	69,485	1,944	507	7,933	-	-	45,982	2,956	1,113	-	118

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:													
AG Land Pres	1,183	-	11,102	361	128	1,398	-	-	11,645	7,837	243	1,865	-
Planning	243,523	-	-	-	4,091	-	161,032	-	-	4,704	23	-	-
Coop Extension	11,438	-	34,586	959	1,242	3,737	-	-	112,594	183	1,083	-	1,529
Pleasant Acres	-	-	1,603,563	-	-	211,353	-	-	-	185,716	38,063	35,158	2,875
Human Services MLR	17,888	-	-	-	306	-	-	19,110	-	-	-	-	-
Children & Youth	-	-	-	17,611	-	69,522	-	-	-	338,930	28,132	13,057	22,028
Children & Youth MLR	263,832	-	-	-	4,526	-	-	282,634	-	-	-	-	-
E-911	-	-	-	16,133	30,258	51,319	-	-	-	2,380	9,814	3,731	8,903
E-911 Maintenance	-	-	-	375	-	1,869	-	-	-	-	229	-	2,924
Liquid Fuels	-	-	-	-	-	-	-	-	-	-	649	-	547
SC Training Ctr	-	-	121,546	-	-	-	-	-	-	-	-	-	-
Agency on Aging	-	-	-	8,691	-	33,598	-	-	-	39,349	13,077	3,731	25,518
Aging MLR	148,464	-	-	-	2,538	-	-	158,612	-	-	-	-	-
MH/IDD	-	-	-	16,064	-	65,316	-	-	-	162,804	17,732	3,731	13,124
MH/IDD MLR	188,257	-	-	-	3,296	-	-	200,366	-	-	-	-	-
Health Choices	-	-	-	631	-	1,398	-	-	-	2,521	1,165	-	947
Health Choices MLR	19,677	-	-	-	336	-	-	21,021	-	-	-	-	-
Domestic Relations	-	-	-	7,278	-	30,331	-	-	-	5,422	5,410	3,731	3,173
Domestic Relations MLR	335,881	-	-	-	5,382	-	176,306	-	-	-	-	-	-
Weatherization Liheap	-	-	-	-	-	-	-	-	-	-	1,134	1,865	-
CDBG	-	-	-	-	-	-	-	-	-	-	1,293	1,865	-
Public Relations	-	-	5,201	165	-	470	-	-	-	-	107	-	183
Retirement Fund	-	-	-	-	-	-	-	-	-	-	770	-	-
Drug & Alcohol	-	-	-	1,132	-	4,665	-	-	-	50,968	2,643	-	6,877
HADF	-	-	-	-	-	-	-	-	-	-	-	-	-
HAP	-	-	-	-	-	-	-	-	-	-	-	-	-
MATP	-	-	-	-	-	-	-	-	-	-	-	-	-
SFPP	-	-	-	-	-	-	-	-	-	-	-	-	-
CASSP	-	-	-	-	-	-	-	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug & Alcohol MLR	37,585	-	-	-	642	-	-	40,130	-	-	-	-	-
HMIS	-	-	-	-	-	-	-	-	-	-	-	-	-
CYS NBB	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services FGDM	6,705	-	-	-	115	-	-	7,166	-	149	232	-	1,378
SOC	-	-	-	-	-	-	-	-	-	-	-	-	-
HCMU	-	-	-	-	-	-	-	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-	-	-	-	-	236	-	-
Bridge to Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57,436	9,628	26,879,603	13	2,274	(72)	29,536	933	125,693	18,760	2,403	(13)	6,031
Unallocated	-	-	-	-	-	-	-	-	-	-	725,156	-	-
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	12,483	9,034	-	-	-	-	-	-	-
Liability Insurance	39	11	-	-	-	-	-	-	-
Property Insurance	28	-	-	-	-	-	-	-	-
Retirement Administration	718	-	459	102	-	-	-	-	-
County Maintenance	12,130	114	15,049	2,756	1,131	-	-	5,376	-
Human Services Center	3,753	-	4,435	817	-	-	-	-	-
County Annex	2,857	-	3,846	715	-	-	-	-	-
Information Services	3,031	160	7,837	1,736	133	78	-	-	-
Commissioners	22,736	23,987	2,766	613	33	4,102	-	-	-
Solicitor	1,200	125	1,381	305	-	-	-	-	-
Purchasing	2,223	-	1,381	305	33	-	-	-	-
Controller	(1,305,015)	-	5,070	1,122	33	6,571	-	-	-
Treasurer	10,302	(831,217)	3,118	751	33	1,920	-	-	-
Human Resources/Risk Mgmt	3,568	-	(1,229,357)	1,158	100	2,887	-	-	-
Payroll Office	291	-	1,420	(262,720)	33	1,243	-	-	-
Central Telephone	764	-	737	211	(55,730)	-	-	-	-
Archives	5,941	4,619	3,795	846	205	(778,776)	-	-	-
Human Services	4,662	439	5,108	1,161	34	639	(375,992)	-	-
Fleet Management	12,029	-	2,271	421	-	-	-	(250,229)	-
Voter Registration	48,390	74	2,742	564	69	1,558	-	-	260,422
Tax Assessment	3,092	1,133	13,631	2,537	34	3,671	-	-	626,634
Weights & Measurers	61	-	472	106	69	-	-	1,145	24,185
Tax Collectors	401	-	7,966	2,499	-	-	-	-	14,115
Tax Claims	31,230	18,733	-	-	-	-	-	-	63,325
Recorder of Deeds	2,449	841	4,265	982	34	2,089	-	-	232,690
Traffic Safety	8,500	245	1,420	353	136	-	-	1,145	129,543
Traffic Safety MLR	-	-	-	-	-	-	-	-	-
Veteran's Affairs	14,647	-	2,370	530	34	-	-	-	190,341
Register of Wills	2,090	561	4,783	914	443	33,492	-	-	428,224
Sheriff	13,773	1,731	57,434	10,710	2,417	3,763	-	35,494	1,542,031
Coroner	9,129	402	2,264	493	136	201	-	3,435	120,392
Prothonotary	4,188	1,511	14,222	2,673	1,226	37,778	-	-	542,165
Clerk Courts	5,252	2,743	21,735	4,014	1,498	127,601	-	-	1,030,283
Public Defender	4,542	-	19,403	3,946	715	19,221	-	-	563,274
District Attorney	33,660	902	47,709	9,722	1,226	57,846	-	16,029	1,806,841
Courts	104,410	232	42,377	9,014	5,958	19,618	-	-	4,213,456
District Justices	47,442	7,764	50,044	9,335	3,676	-	-	-	990,937
Constables	21,564	159	-	-	-	-	-	-	25,265
Divorce Masters	639	-	2,618	530	238	79	-	-	122,999
Controlled Subst	10,523	6,837	-	-	136	-	-	40,073	60,447
Probation	19,632	7,190	98,493	17,890	1,566	22,704	-	17,176	2,070,003
Youth Development Ctr	5,777	122	22,356	4,122	851	531	3,862	3,435	269,643
Maint Adults	590	-	-	-	-	-	-	-	686
Prison	63,957	1,230	291,722	52,340	9,736	201	-	17,176	4,615,161
Public Safety	329	-	472	106	-	-	-	1,145	13,242
EMA	1,433	85	2,845	634	34	372	-	5,724	80,358
Radiation Act	731	-	-	-	-	-	-	-	1,683
HazMat	2,401	12	-	-	-	-	-	-	5,560
Parks	26,729	4,521	20,047	3,909	647	12	-	29,769	354,069
Conservation	1,258	232	8,060	1,797	374	2,021	-	11,449	159,900

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:									
AG Land Pres	513	-	1,420	316	102	12	-	-	38,125
Planning	146	-	-	-	34	12	-	2,290	415,855
Coop Extension	4,038	49	3,795	846	954	147	-	6,870	184,030
Pleasant Acres	78,360	8,117	113,246	49,914	6,060	2,568	-	9,159	2,344,152
Human Services MLR	-	-	-	-	-	-	-	-	37,304
Children & Youth	122,511	8,349	85,519	15,957	477	31,220	7,764	17,176	778,253
Children & Youth MLR	-	-	-	-	-	-	-	-	550,992
E-911	24,397	195	60,459	11,660	6,401	413	-	8,014	234,077
E-911 Maintenance	107	-	2,396	458	-	-	-	-	8,358
Liquid Fuels	3,873	878	-	-	-	-	-	5,724	11,671
SC Training Ctr	-	-	-	-	-	-	-	-	121,546
Agency on Aging	56,122	3,169	40,704	7,681	1,430	7,928	4,268	5,724	250,990
Aging MLR	-	-	-	-	-	-	-	-	309,614
MH/IDD	62,701	4,436	78,275	14,795	2,451	9,309	5,813	2,290	458,841
MH/IDD MLR	-	-	-	-	-	-	-	-	391,919
Health Choices	6,153	292	1,420	316	-	-	1,748	-	16,591
Health Choices MLR	-	-	-	-	-	-	-	-	41,034
Domestic Relations	10,863	8,411	37,884	6,870	3,847	13,340	-	-	136,560
Domestic Relations MLR	-	-	-	-	-	-	-	-	517,569
Weatherization Liheap	6,949	183	-	-	-	-	-	2,290	12,421
CDBG	7,597	2,510	-	-	-	-	-	1,145	14,410
Public Relations	329	-	472	106	-	-	-	-	7,033
Retirement Fund	4,691	354	-	-	-	-	-	-	5,815
Drug & Alcohol	12,820	1,244	5,608	1,057	34	1,316	1,748	-	90,112
HSDf	-	-	-	-	-	-	11,841	-	11,841
HAP	-	-	-	-	-	-	11,609	-	11,609
MATP	-	-	-	-	-	-	13,502	-	13,502
SFPP	-	-	-	-	-	-	714	-	714
CASSP	-	-	-	-	-	-	51,471	-	51,471
Hum Svcs County	-	-	-	-	-	-	-	-	-
Drug & Alcohol MLR	-	-	-	-	-	-	-	-	78,337
HMIS	-	-	-	-	-	-	-	-	-
CYS NBB	-	-	-	-	-	-	1,686	-	1,686
Human Services FGDM	1,427	-	-	-	34	-	1,542	-	18,748
SOC	-	-	-	-	-	-	3,012	-	3,012
HCMU	-	-	-	-	-	-	21,055	-	21,055
Weatherization DOE	1,432	146	-	-	-	-	-	-	1,814
Bridge to Health	-	-	-	-	-	-	1,650	-	1,650
Other	14,596	2,377	16	5	885	377	10	976	27,151,468
Unallocated	297,816	494,758	-	-	-	361,936	-	-	1,879,665
Direct Billings	-	-	-	-	-	-	232,697	-	232,697
Totals	-	-	-	-	-	-	-	-	57,014,615

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

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

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

York County, Pennsylvania
Building 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 \$ 6,307. In addition to the building depreciation \$ 522,040 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 and 2016 there were additional improvements at a cost of \$6,858,876 resulted in additional depreciation of \$231,778. In addition to depreciation, \$ 2,653,961 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 and 2016 improvements costing \$332,998 added another (5%) \$5,017 of depreciation. In addition to the depreciation, \$370,012 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 \$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

Actual 2016

**York County, Pennsylvania
Building Depreciation**

costing \$10,734 were made resulting in an additional depreciation charge of (5%) \$537. In addition to depreciation \$ 12,458 of interest was paid to fund construction cost; interest was also allocated based on percentage of space occupied.

The Archives Building's total costs, including renovations equal \$1,749,517. Of this amount, 2% (\$34,990) is allocable to the depreciation. In 2015 there were additional improvements at a cost of \$34,789 resulted in additional depreciation of \$ 1,739. In addition to depreciation, \$38,404 of interest was paid to purchase and fund renovation cost to the building. Both will be allocated directly to the Archives central service department.

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	2,590,992		2,590,992	2,590,992
Interest Expense	3,596,875		3,596,875	3,596,875
	-		-	-
			-	
Total Departmental Cost Adjustments	<u>6,187,867</u>	-	<u>6,187,867</u>	<u>6,187,867</u>
Total to be Allocated	<u><u>6,187,867</u></u>	<u><u>-</u></u>	<u><u>6,187,867</u></u>	<u><u>6,187,867</u></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	2,590,992		426,149	360,401	1,707,569	7,116	53,028	36,729
Interest Expense	3,596,875		522,040	370,012	2,653,961	12,458	-	38,404
	-							
	-							
Functional Cost	6,187,867	-	948,189	730,413	4,361,530	19,574	53,028	75,133
Additions: 1st Central Service Centers	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	6,187,867	-	948,189	730,413	4,361,530	19,574	53,028	75,133
Unallocated	-							
1st Allocation	6,187,867	-	948,189	730,413	4,361,530	19,574	53,028	75,133
Additions: 2nd Central Service Centers	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-	-
Unallocated	-							
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	6,187,867	-	948,189	730,413	4,361,530	19,574	53,028	75,133

**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	42,447	37,349	5,098	-	-	-	-
Information Services	121,558	105,420	-	16,138	-	-	-
Commissioners	57,792	57,792	-	-	-	-	-
Solicitor	10,297	10,297	-	-	-	-	-
Purchasing	31,641	31,641	-	-	-	-	-
Controller	61,898	61,898	-	-	-	-	-
Treasurer	41,445	41,445	-	-	-	-	-
Human Resources/Risk Mgmt	53,497	53,497	-	-	-	-	-
Archives	82,341	-	-	-	-	7,208	75,133
Fleet Management	19,574	-	-	-	19,574	-	-
Voter Registration	56,645	56,645	-	-	-	-	-
Tax Assessment	124,014	124,014	-	-	-	-	-
Weights & Measurers	360	-	-	-	-	360	-
Recorder of Deeds	79,999	79,999	-	-	-	-	-
Register of Wills	167,919	-	-	167,919	-	-	-
Sheriff	461,842	-	-	461,842	-	-	-
Coroner	2,484	-	-	-	-	2,484	-
Prothonotary	167,919	-	-	167,919	-	-	-
Clerk Courts	251,922	-	-	251,922	-	-	-
Public Defender	125,961	-	-	125,961	-	-	-
District Attorney	419,841	-	-	419,841	-	-	-
Courts	2,070,854	-	-	2,070,854	-	-	-
District Justices	6,809	-	-	-	-	6,809	-
Divorce Masters	49,373	-	-	49,373	-	-	-
Juvenile XXX	-	-	-	-	-	-	-
Probation	303,719	-	9,839	293,880	-	-	-
Conservation	4,671	-	-	-	-	4,671	-
AG Land Pres	1,183	-	-	-	-	1,183	-
Planning	243,523	243,523	-	-	-	-	-
Coop Extension	11,438	-	-	-	-	11,438	-
Human Services MLR	17,888	-	17,888	-	-	-	-
Children & Youth MLR	263,832	-	263,832	-	-	-	-
E-911	-	-	-	-	-	-	-
MH/IDD MLR	188,257	-	188,257	-	-	-	-
Health Choices MLR	19,677	-	19,677	-	-	-	-
Domestic Relations MLR	335,881	-	-	335,881	-	-	-
Other	57,436	44,669	-	-	-	12,767	-
Subtotal	6,187,867	948,189	730,413	4,361,530	19,574	53,028	75,133
Total	6,187,867	948,189	730,413	4,361,530	19,574	53,028	75,133

**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%	37,349		37,349	-	37,349
Information Services	7,880	11.118%	105,420		105,420	-	105,420
Commissioners	4,320	6.095%	57,792		57,792	-	57,792
Solicitor	770	1.086%	10,297		10,297	-	10,297
Purchasing	2,365	3.337%	31,641		31,641	-	31,641
Controller	4,627	6.528%	61,898		61,898	-	61,898
Treasurer	3,098	4.371%	41,445		41,445	-	41,445
Human Resources/Risk Mgmt	3,999	5.642%	53,497		53,497	-	53,497
Voter Registration	4,234	5.974%	56,645		56,645	-	56,645
Tax Assessment	9,270	13.079%	124,014		124,014	-	124,014
Recorder of Deeds	5,980	8.437%	79,999		79,999	-	79,999
Planning	18,203	25.683%	243,523		243,523	-	243,523
Other	3,337	4.708%	44,669		44,669	-	44,669
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Subtotal	70,875	100.000%	948,189	-	948,189	-	948,189
Second Allocation Total	70,875						
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Total	70,875	100.000%	948,189	-	948,189	-	948,189

(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%	5,098		5,098	-	5,098
Veteran's Affairs	3,700	4.530%	33,088		33,088	-	33,088
Probation	1,100	1.347%	9,839		9,839	-	9,839
Human Services MLR	2,000	2.449%	17,888		17,888	-	17,888
Children & Youth MLR	29,500	36.121%	263,832		263,832	-	263,832
Aging MLR	16,600	20.326%	148,464		148,464	-	148,464
MH/IDD MLR	21,050	25.774%	188,257		188,257	-	188,257
Health Choices MLR	2,200	2.694%	19,677		19,677	-	19,677
Drug & Alcohol MLR	4,200	5.143%	37,565		37,565	-	37,565
Human Services FGDM	750	0.918%	6,705		6,705	-	6,705
Other	-	0.000%	-		-	-	-
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Subtotal	81,670	100.000%	730,413	-	730,413	-	730,413
Second Allocation Total	81,670						
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Total	81,670	100.000%	730,413	-	730,413	-	730,413

(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%	16,138		16,138	-	16,138
Register of Wills	8,000	3.850%	167,919		167,919	-	167,919
Sheriff	22,000	10.589%	461,842		461,842	-	461,842
Prothonotary	8,000	3.850%	167,919		167,919	-	167,919
Clerk Courts	12,000	5.776%	251,922		251,922	-	251,922
Public Defender	6,000	2.888%	125,961		125,961	-	125,961
District Attorney	20,000	9.626%	419,841		419,841	-	419,841
Courts	98,648	47.480%	2,070,854		2,070,854	-	2,070,854
Divorce Masters	2,352	1.132%	49,373		49,373	-	49,373
Probation	14,000	6.738%	293,880		293,880	-	293,880
Domestic Relations MLR	16,000	7.701%	335,881		335,881	-	335,881
Other		0.001%	-		-	-	-
Subtotal	207,768	100.000%	4,361,530	-	4,361,530	-	4,361,530
Second Allocation Total	207,768						
Total	207,768	100.000%	4,361,530	-	4,361,530	-	4,361,530

(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%	19,574		19,574	-	19,574
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	19,574	-	19,574	-	19,574
Second Allocation	100						
<hr/>							
Total	100	100.000%	19,574	-	19,574	-	19,574

(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
Subtotal	35,373	100.000%	53,028	-	53,028	-	53,028
Second Allocation	35,373						
Total	35,373	100.000%	53,028	-	53,028	-	53,028

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

Source: Controllars 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%	75,133		75,133	-	75,133
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	75,133	-	75,133	-	75,133
Second Allocation	100						
Total	100	100.000%	75,133	-	75,133	-	75,133

(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 \$213,077 (20% of \$1,065,387). This cost is allocated to departments based on the cost of equipment levels at 12/31/16.

In addition to Equipment depreciation the County purchased Vehicles and a trailer in 2015 and 2016 and was assigned a useful life of five years. Depreciation of \$24,177 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
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	-		-	-
Deductions			-	
			-	
			-	
			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
Equipment Depreciation	303,694		303,694	303,694
	-		-	-
	-		-	-
	-		-	-
Total Departmental Cost Adjustments	303,694	-	303,694	303,694
Total to be Allocated	303,694	-	303,694	303,694

**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	303,694		90,617	213,077
	-			
Functional Cost	303,694	-	90,617	213,077
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	303,694	-	90,617	213,077
Unallocated	-			
1st Allocation	303,694	-	90,617	213,077
Additions: 2nd Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	-	-	-	-
Unallocated	-			
2nd Allocation	-	-	-	-
Total Allocated	303,694	-	90,617	213,077

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

User Department	Total	General Equipment	Data Processing Equipment
County Maintenance	26,631	26,631	-
Human Services Center	6,697	6,697	-
County Annex	8,863	8,863	-
Information Services	186,804	1,755	185,049
Commissioners	3,879	3,879	-
Solicitor	31	31	-
Purchasing	1,477	267	1,210
Controller	3,540	2,040	1,500
Treasurer	1,110	1,110	-
Human Resources/Risk Mgmt	9,148	6,649	2,499
Payroll Office	22,818	-	22,818
Central Telephone	6,286	6,286	-
Archives	4,143	4,143	-
Risk Management	-	-	-
Human Services	-	-	-
Fleet Management	12,639	12,639	-
Other	9,628	9,627	1
Subtotal	303,694	90,617	213,077
Total	303,694	90,617	213,077

**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	29.389%	26,631		26,631	-	26,631
Human Services Center	87,505	7.390%	6,697		6,697	-	6,697
County Annex	115,821	9.781%	8,863		8,863	-	8,863
Information Services	22,941	1.937%	1,755		1,755	-	1,755
Commissioners	50,691	4.281%	3,879		3,879	-	3,879
Solicitor	397	0.034%	31		31	-	31
Purchasing	3,494	0.295%	267		267	-	267
Controller	26,657	2.251%	2,040		2,040	-	2,040
Treasurer	14,509	1.225%	1,110		1,110	-	1,110
Human Resources/Risk Mgmt	86,894	7.338%	6,649		6,649	-	6,649
Central Telephone	82,138	6.937%	6,286		6,286	-	6,286
Archives	54,133	4.572%	4,143		4,143	-	4,143
Fleet Management	165,159	13.948%	12,639		12,639	-	12,639
Other	125,760	10.622%	9,627		9,627	-	9,627
<hr/>							
Subtotal	1,184,098	100.000%	90,617	-	90,617	-	90,617
Second Allocation Total	1,184,098						
<hr/>							
Total	1,184,098	100.000%	90,617	-	90,617	-	90,617

(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	925,244	86.846%	185,049		185,049	-	185,049
Purchasing	6,055	0.568%	1,210		1,210	-	1,210
Controller	7,500	0.704%	1,500		1,500	-	1,500
Human Resources/Risk Mgmt	12,500	1.173%	2,499		2,499	-	2,499
Payroll Office	114,088	10.709%	22,818		22,818	-	22,818
Other		0.000%	1		1	-	1
<hr/>							
Subtotal	1,065,387	100.000%	213,077	-	213,077	-	213,077
Second Allocation Total	1,065,387						
<hr/>							
Total	1,065,387	100.000%	213,077	-	213,077	-	213,077

(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 4.92 % of the first \$9,500 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

2016 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	45,081,515		45,081,515	45,081,515
Deductions			-	
Grant Reimbursement	(103,851)		(103,851)	
Total Deductions	(103,851)	-	(103,851)	(103,851)
Allocated Additions				
Information Services		-	-	
Commissioners		1,973	1,973	
Solicitor		-	-	
Purchasing		15	15	
Controller		12,483	12,483	
Treasurer		9,034	9,034	
Total Allocated Additions	-	23,505	23,505	23,505
Departmental Cost Adjustments				
	-		-	
Co-Pay Reimbursement	(3,847,658)		(3,847,658)	
Direct Billed	(1,212,447)		(1,212,447)	
Total Departmental Cost Adjustments	(5,060,105)	-	(5,060,105)	(5,060,105)
Total to be Allocated	<u>39,917,559</u>	<u>23,505</u>	<u>39,941,064</u>	<u>39,941,064</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	24,880,140		24,880,140							
Retirement Contribution	8,992,032								8,992,032	
Life Insurance and Short Term Disability	545,786			190,541						355,245
Unemployment Comp	411,697				411,697					
Health - BC & BS - Retirees	3,793,933					3,793,933				
Life Insurance - Retirees	21,880					21,880				
Social Security	5,967,092						5,967,092			
Workers Comp	468,955							468,955		
Military Retirement Benefit	-									
Departmental Expenditures	45,081,515	-	24,880,140	190,541	411,697	3,815,813	5,967,092	468,955	8,992,032	355,245
Cost Adjustments										
Deductions	(103,851)		(57,315)	(439)	(948)	(8,790)	(13,746)	(1,080)	(20,714)	(818)
Departmental Cost Adjustments										
Co-Pay Reimbursement	(3,847,658)		(3,847,658)							
Direct Billed	(1,212,447)								(1,212,447)	
Functional Cost	39,917,559	-	20,975,167	190,102	410,749	3,807,023	5,953,346	467,875	7,758,871	354,427
Additions: 1st										
Central Service Centers	-	-								
REALLOCATE ADMIN										
Allocable Costs	39,917,559	-	20,975,167	190,102	410,749	3,807,023	5,953,346	467,875	7,758,871	354,427
Unallocated	-									
1st Allocation	39,917,559	-	20,975,167	190,102	410,749	3,807,023	5,953,346	467,875	7,758,871	354,427
Additions: 2nd										
Central Service Centers	23,505	23,505								
REALLOCATE ADMIN		(23,505)	12,972	99	215	1,990	3,111	245	4,688	185
Allocable Costs	23,505	-	12,972	99	215	1,990	3,111	245	4,688	185
Unallocated	-									
2nd Allocation	23,505	-	12,972	99	215	1,990	3,111	245	4,688	185
Total Allocated	39,941,064	-	20,988,139	190,201	410,964	3,809,013	5,956,457	468,120	7,763,559	354,612

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	16,822	8,815	70	464	-	3,217	278	3,649	131
County Maintenance	445,103	237,376	1,318	15,189	55,002	60,041	5,168	68,552	2,457
Human Services Center	171,384	70,310	411	4,200	53,974	18,763	1,610	21,350	766
County Annex	132,314	61,495	335	3,267	32,643	15,249	1,311	17,390	624
Information Services	405,107	149,435	1,406	9,801	99,111	64,091	5,510	73,133	2,620
Commissioners	272,762	52,681	760	1,402	139,258	34,666	2,982	39,594	1,419
Solicitor	103,612	26,445	380	-	37,595	17,274	1,489	19,720	709
Purchasing	46,101	26,445	175	1,402	-	7,981	688	9,084	326
Controller	285,694	96,756	899	4,467	90,654	40,980	3,525	46,736	1,677
Treasurer	133,350	52,681	475	3,530	27,463	21,681	1,868	24,766	886
Human Resources/Risk Mgmt	256,890	96,756	808	5,528	70,315	36,811	3,165	42,000	1,507
Payroll Office	50,612	26,445	219	1,402	-	9,947	856	11,335	408
Central Telephone	15,054	8,815	51	932	-	2,323	197	2,640	96
Archives	141,985	70,310	517	3,732	13,903	23,587	2,032	26,939	965
Fleet Management	62,005	35,260	238	1,866	-	10,841	936	12,421	443
Voter Registration	43,929	-	-	-	27,082	-	-	16,847	-
Tax Assessment	238,069	-	-	-	174,719	-	-	63,350	-
Weights & Measurers	13,819	-	-	-	10,170	-	-	3,649	-
Recorder of Deeds	61,527	-	-	-	32,491	-	-	29,036	-
Traffic Safety	34,865	-	-	-	19,959	-	-	14,906	-
Veteran's Affairs	53,057	-	-	-	36,909	-	-	16,148	-
Register of Wills	88,463	-	-	-	57,021	-	-	31,442	-
Sheriff	534,022	-	-	-	82,960	-	-	451,062	-
Coroner	42,995	-	-	-	21,102	-	-	21,893	-
Prothonotary	156,317	-	-	-	85,513	-	-	70,804	-
Clerk Courts	338,266	-	-	-	239,358	-	-	98,908	-
Public Defender	234,261	-	-	-	57,097	-	-	177,164	-
District Attorney	757,607	-	-	-	321,062	-	-	436,545	-
Courts	532,603	-	-	-	206,068	-	-	326,535	-
District Justices	576,541	-	-	-	348,525	-	-	228,016	-
Divorce Masters	30,921	-	-	-	9,028	-	-	21,893	-
Juvenile XXX	-	-	-	-	-	-	-	-	-
Probation	1,052,415	-	-	-	423,334	-	-	629,081	-
Youth Development Ctr	172,355	-	-	-	18,016	-	-	154,339	-
Prison	3,452,419	-	-	-	741,462	-	-	2,710,957	-
Public Safety	9,394	-	-	-	-	-	-	9,394	-
EMA	48,858	-	-	-	27,120	-	-	21,738	-
Parks	204,700	-	-	-	102,920	-	-	101,780	-
Conservation	69,485	-	-	-	10,094	-	-	59,391	-
AG Land Pres	11,102	-	-	-	-	-	-	11,102	-
Coop Extension	34,566	-	-	-	5,142	-	-	29,424	-
Pleasant Acres	1,603,563	-	-	-	-	-	-	1,603,563	-

**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	121,546	-	-	-	121,546	-	-	-	-
Other	26,879,603	19,968,114	182,139	353,782	10,397	5,589,005	436,507	82	339,578
Subtotal	39,941,064	20,988,139	190,201	410,964	3,809,013	5,956,457	468,120	7,763,559	354,612
Total	39,941,064	20,988,139	190,201	410,964	3,809,013	5,956,457	468,120	7,763,559	354,612

**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%	8,810		8,810	5	8,815
County Maintenance	27.00	1.131%	237,229		237,229	147	237,376
Human Services Center	8.00	0.335%	70,267		70,267	43	70,310
County Annex	7.00	0.293%	61,457		61,457	38	61,495
Information Services	17.00	0.712%	149,343		149,343	92	149,435
Commissioners	6.00	0.251%	52,648		52,648	33	52,681
Solicitor	3.00	0.126%	26,429		26,429	16	26,445
Purchasing	3.00	0.126%	26,429		26,429	16	26,445
Controller	11.00	0.461%	96,696		96,696	60	96,756
Treasurer	6.00	0.251%	52,648		52,648	33	52,681
Human Resources/Risk Mgmt	11.00	0.461%	96,696		96,696	60	96,756
Payroll Office	3.00	0.126%	26,429		26,429	16	26,445
Central Telephone	1.00	0.042%	8,810		8,810	5	8,815
Archives	8.00	0.335%	70,267		70,267	43	70,310
Fleet Management	4.00	0.168%	35,238		35,238	22	35,260
Other	2,272.00	95.142%	19,955,771		19,955,771	12,343	19,968,114
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Subtotal	2,388	100.000%	20,975,167	-	20,975,167	12,972	20,988,139
Second Allocation Total	2,388						
<hr/>							
Total	2,388	100.000%	20,975,167	-	20,975,167	12,972	20,988,139

(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	42,159	0.037%	70		70	-	70
County Maintenance	786,544	0.693%	1,317		1,317	1	1,318
Human Services Center	245,343	0.216%	411		411	-	411
County Annex	199,315	0.176%	335		335	-	335
Information Services	838,994	0.739%	1,405		1,405	1	1,406
Commissioners	454,092	0.400%	760		760	-	760
Solicitor	226,417	0.200%	380		380	-	380
Purchasing	104,580	0.092%	175		175	-	175
Controller	536,337	0.473%	899		899	-	899
Treasurer	283,999	0.250%	475		475	-	475
Human Resources/Risk Mgmt	481,728	0.425%	808		808	-	808
Payroll Office	130,398	0.115%	219		219	-	219
Central Telephone	30,129	0.027%	51		51	-	51
Archives	309,145	0.272%	517		517	-	517
Fleet Management	142,319	0.125%	238		238	-	238
Other	108,650,615	95.759%	182,042		182,042	97	182,139
<hr/>							
Subtotal	113,462,114	100.000%	190,102	-	190,102	99	190,201
Second Allocation Total	113,462,114						
<hr/>							
Total	113,462,114	100.000%	190,102	-	190,102	99	190,201

(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	467	0.113%	464		464	-	464
County Maintenance	15,215	3.696%	15,181		15,181	8	15,189
Human Services Center	4,207	1.022%	4,198		4,198	2	4,200
County Annex	3,272	0.795%	3,265		3,265	2	3,267
Information Services	9,821	2.385%	9,796		9,796	5	9,801
Commissioners	1,402	0.341%	1,401		1,401	1	1,402
Purchasing	1,402	0.341%	1,401		1,401	1	1,402
Controller	4,474	1.087%	4,465		4,465	2	4,467
Treasurer	3,535	0.859%	3,528		3,528	2	3,530
Human Resources/Risk Mgmt	5,536	1.345%	5,525		5,525	3	5,528
Payroll Office	1,402	0.341%	1,401		1,401	1	1,402
Central Telephone	935	0.227%	932		932	-	932
Archives	3,739	0.908%	3,730		3,730	2	3,732
Fleet Management	1,870	0.454%	1,865		1,865	1	1,866
Other	354,420	86.088%	353,597		353,597	185	353,782
<hr/>							
Subtotal	411,697	100.000%	410,749	-	410,749	215	410,964
Second Allocation Total	411,697						
<hr/>							
Total	411,697	100.000%	410,749	-	410,749	215	410,964

(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	54,198	1.444%	54,973		54,973	29	55,002
Human Services Center	53,167	1.417%	53,946		53,946	28	53,974
County Annex	32,173	0.857%	32,626		32,626	17	32,643
Information Services	97,620	2.602%	99,059		99,059	52	99,111
Commissioners	137,193	3.656%	139,185		139,185	73	139,258
Solicitor	37,021	0.987%	37,575		37,575	20	37,595
Controller	89,304	2.380%	90,607		90,607	47	90,654
Treasurer	27,066	0.721%	27,449		27,449	14	27,463
Human Resources/Risk Mgmt	69,254	1.846%	70,278		70,278	37	70,315
Archives	13,692	0.365%	13,896		13,896	7	13,903
Voter Registration	26,693	0.711%	27,068		27,068	14	27,082
Tax Assessment	172,125	4.587%	174,628		174,628	91	174,719
Weights & Measurers	10,018	0.267%	10,165		10,165	5	10,170
Recorder of Deeds	32,021	0.853%	32,474		32,474	17	32,491
Traffic Safety	19,644	0.524%	19,949		19,949	10	19,959
Veteran's Affairs	36,369	0.969%	36,890		36,890	19	36,909
Register of Wills	56,185	1.497%	56,991		56,991	30	57,021
Sheriff	81,719	2.178%	82,917		82,917	43	82,960
Coroner	20,774	0.554%	21,091		21,091	11	21,102
Prothonotary	84,253	2.245%	85,468		85,468	45	85,513
Clerk Courts	235,803	6.284%	239,233		239,233	125	239,358
Public Defender	56,229	1.499%	57,067		57,067	30	57,097
District Attorney	316,281	8.429%	320,894		320,894	168	321,062
Courts	203,008	5.410%	205,960		205,960	108	206,068
District Justices	343,334	9.150%	348,343		348,343	182	348,525
Divorce Masters	8,910	0.237%	9,023		9,023	5	9,028
Probation	417,022	11.114%	423,113		423,113	221	423,334
Youth Development Ctr	17,751	0.473%	18,007		18,007	9	18,016
Prison	730,391	19.466%	741,075		741,075	387	741,462
EMA	26,731	0.712%	27,106		27,106	14	27,120
Parks	101,368	2.702%	102,866		102,866	54	102,920
Conservation	9,953	0.265%	10,089		10,089	5	10,094
Coop Extension	5,066	0.135%	5,139		5,139	3	5,142
SC Training Ctr	119,741	3.191%	121,482		121,482	64	121,546
Other	10,127	0.270%	10,391		10,391	6	10,397
Subtotal	3,752,204	100.000%	3,807,023	-	3,807,023	1,990	3,809,013

2016 Actual

YORK COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Retiree Benefits

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Second Allocation Total	3,752,204						
Total	3,752,204	100.000%	3,807,023	-	3,807,023	1,990	3,809,013

(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	42,159	0.054%	3,215		3,215	2	3,217
County Maintenance	786,544	1.008%	60,010		60,010	31	60,041
Human Services Center	245,343	0.315%	18,753		18,753	10	18,763
County Annex	199,315	0.256%	15,241		15,241	8	15,249
Information Services	838,994	1.076%	64,058		64,058	33	64,091
Commissioners	454,092	0.582%	34,648		34,648	18	34,666
Solicitor	226,417	0.290%	17,265		17,265	9	17,274
Purchasing	104,580	0.134%	7,977		7,977	4	7,981
Controller	536,337	0.688%	40,959		40,959	21	40,980
Treasurer	283,999	0.364%	21,670		21,670	11	21,681
Human Resources/Risk Mgmt	481,728	0.618%	36,792		36,792	19	36,811
Payroll Office	130,398	0.167%	9,942		9,942	5	9,947
Central Telephone	30,129	0.039%	2,322		2,322	1	2,323
Archives	309,145	0.396%	23,575		23,575	12	23,587
Fleet Management	142,319	0.182%	10,835		10,835	6	10,841
Other	73,189,705	93.832%	5,586,084		5,586,084	2,921	5,589,005
<hr/>							
Subtotal	78,001,204	100.000%	5,953,346	-	5,953,346	3,111	5,956,457
Second Allocation Total	78,001,204						
<hr/>							
Total	78,001,204	100.000%	5,953,346	-	5,953,346	3,111	5,956,457

(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	42,159	0.059%	276		276	-	276
County Maintenance	786,544	1.104%	5,165		5,165	3	5,168
Human Services Center	245,343	0.344%	1,609		1,609	1	1,610
County Annex	199,315	0.280%	1,310		1,310	1	1,311
Information Services	838,994	1.177%	5,507		5,507	3	5,510
Commissioners	454,092	0.637%	2,980		2,980	2	2,982
Solicitor	226,417	0.318%	1,488		1,488	1	1,489
Purchasing	104,580	0.147%	688		688	-	688
Controller	536,337	0.753%	3,523		3,523	2	3,525
Treasurer	283,999	0.399%	1,867		1,867	1	1,868
Human Resources/Risk Mgmt	481,728	0.676%	3,163		3,163	2	3,165
Payroll Office	130,398	0.183%	856		856	-	856
Central Telephone	30,129	0.042%	197		197	-	197
Archives	309,145	0.434%	2,031		2,031	1	2,032
Fleet Management	142,319	0.200%	936		936	-	936
Other	66,451,972	93.248%	436,279		436,279	228	436,507
<hr/>							
Subtotal	71,263,471	100.000%	467,875	-	467,875	245	468,120
Second Allocation Total	71,263,471						
<hr/>							
Total	71,263,471	100.000%	467,875	-	467,875	245	468,120

(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	42,159	0.047%	3,647		3,647	2	3,649
County Maintenance	786,544	0.883%	68,511		68,511	41	68,552
Human Services Center	245,343	0.275%	21,337		21,337	13	21,350
County Annex	199,315	0.224%	17,380		17,380	10	17,390
Information Services	838,994	0.942%	73,089		73,089	44	73,133
Commissioners	454,092	0.510%	39,570		39,570	24	39,594
Solicitor	226,417	0.254%	19,708		19,708	12	19,720
Purchasing	104,580	0.117%	9,078		9,078	6	9,084
Controller	536,337	0.602%	46,708		46,708	28	46,736
Treasurer	283,999	0.319%	24,751		24,751	15	24,766
Human Resources/Risk Mgmt	481,728	0.541%	41,975		41,975	25	42,000
Payroll Office	130,398	0.146%	11,328		11,328	7	11,335
Central Telephone	30,129	0.034%	2,638		2,638	2	2,640
Archives	309,145	0.347%	26,923		26,923	16	26,939
Fleet Management	142,319	0.160%	12,414		12,414	7	12,421
Voter Registration	193,528	0.217%	16,837		16,837	10	16,847
Tax Assessment	726,255	0.816%	63,312		63,312	38	63,350
Weights & Measurers	42,200	0.047%	3,647		3,647	2	3,649
Recorder of Deeds	333,075	0.374%	29,018		29,018	18	29,036
Traffic Safety	171,155	0.192%	14,897		14,897	9	14,906
Veteran's Affairs	185,192	0.208%	16,138		16,138	10	16,148
Register of Wills	360,316	0.405%	31,423		31,423	19	31,442
Sheriff	5,173,702	5.810%	450,790		450,790	272	451,062
Coroner	251,489	0.282%	21,880		21,880	13	21,893
Prothonotary	812,119	0.912%	70,761		70,761	43	70,804
Clerk Courts	1,134,326	1.274%	98,848		98,848	60	98,908
Public Defender	2,032,633	2.282%	177,057		177,057	107	177,164
District Attorney	5,007,553	5.623%	436,281		436,281	264	436,545
Courts	3,745,552	4.206%	326,338		326,338	197	326,535
District Justices	2,615,230	2.937%	227,878		227,878	138	228,016
Divorce Masters	251,056	0.282%	21,880		21,880	13	21,893
Probation	7,216,183	8.103%	628,701		628,701	380	629,081
Youth Development Ctr	1,770,795	1.988%	154,246		154,246	93	154,339
Prison	31,097,115	34.919%	2,709,320		2,709,320	1,637	2,710,957
Public Safety	107,826	0.121%	9,388		9,388	6	9,394
EMA	249,574	0.280%	21,725		21,725	13	21,738
Parks	1,167,617	1.311%	101,719		101,719	61	101,780
Conservation	681,169	0.765%	59,355		59,355	36	59,391
AG Land Pres	127,028	0.143%	11,095		11,095	7	11,102
Coop Extension	337,359	0.379%	29,406		29,406	18	29,424

**Employee Benefits
Detail Allocation of
Retirement Contribution**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Pleasant Acres	18,394,724	20.655%	1,602,595		1,602,595	968	1,603,563
Public Relations	59,356	0.067%	5,198		5,198	3	5,201
Other		0.000%	81		81	1	82
<hr/>							
Subtotal	89,055,626	100.000%	7,758,871	-	7,758,871	4,688	7,763,559
Second Allocation Total	89,055,626						
<hr/>							
Total	89,055,626	100.000%	7,758,871	-	7,758,871	4,688	7,763,559

(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	42,159	0.037%	131		131	-	131
County Maintenance	786,544	0.693%	2,456		2,456	1	2,457
Human Services Center	245,343	0.216%	766		766	-	766
County Annex	199,315	0.176%	624		624	-	624
Information Services	838,994	0.739%	2,619		2,619	1	2,620
Commissioners	454,092	0.400%	1,418		1,418	1	1,419
Solicitor	226,417	0.200%	709		709	-	709
Purchasing	104,580	0.092%	326		326	-	326
Controller	536,337	0.473%	1,676		1,676	1	1,677
Treasurer	283,999	0.250%	886		886	-	886
Human Resources/Risk Mgmt	481,728	0.425%	1,506		1,506	1	1,507
Payroll Office	130,398	0.115%	408		408	-	408
Central Telephone	30,129	0.027%	96		96	-	96
Archives	309,145	0.272%	964		964	1	965
Fleet Management	142,319	0.125%	443		443	-	443
Other	108,650,615	95.759%	339,399		339,399	179	339,578
<hr/>							
Subtotal	113,462,114	100.000%	354,427	-	354,427	185	354,612
Second Allocation Total	113,462,114						
<hr/>							
Total	113,462,114	100.000%	354,427	-	354,427	185	354,612

(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

2016 Actual

YORK COUNTY, PENNSYLVANIA
Liability Insurance
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	269,504		269,504	269,504
Deductions			-	
Direct Billed			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Information Services		-	-	
Commissioners		7	7	
Solicitor		-	-	
Purchasing		-	-	
Controller		39	39	
Total Allocated Additions	-	57	57	57
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>269,504</u>	<u>57</u>	<u>269,561</u>	<u>269,561</u>

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	251,900		251,900		
Public Officials	-				
Crime	3,680			3,680	
Employee Liability	-				
Fees	13,924			13,924	
Automobile	-				
Departmental Expenditures	269,504	-	251,900	17,604	-
<u>Cost Adjustments</u>					
Deductions	-				-
Departmental Cost Adjustments					
	-				
<hr/>					
Functional Cost	269,504	-	251,900	17,604	-
Additions: 1st					
Central Service Centers	-	-			
REALLOCATE ADMIN					
		-	-	-	-
<hr/>					
Allocable Costs	269,504	-	251,900	17,604	-
Unallocated	-				
1st Allocation	269,504	-	251,900	17,604	-
Additions: 2nd					
Central Services Centers	57	57			
REALLOCATE ADMIN					
		(57)	53	4	-
<hr/>					
Allocable Costs	57	-	53	4	-
Unallocated	-				
2nd Allocation	57	-	53	4	-
<hr/>					
Total Allocated	269,561	-	251,953	17,608	-

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

User Department	Total	General Liability	Employee Liability	Automobile
Retirement Administration	120	111	9	-
County Maintenance	2,308	2,073	235	-
Human Services Center	717	647	70	-
County Annex	585	524	61	-
Information Services	2,360	2,212	148	-
Commissioners	1,249	1,197	52	-
Solicitor	623	597	26	-
Purchasing	301	275	26	-
Controller	1,509	1,413	96	-
Treasurer	809	748	61	-
Human Resources/Risk Mgmt	1,366	1,270	96	-
Payroll Office	369	343	26	-
Central Telephone	98	81	17	-
Archives	884	814	70	-
Human Services	1,502	1,406	96	-
Fleet Management	410	375	35	-
Voter Registration	552	509	43	-
Tax Assessment	2,123	1,914	209	-
Weights & Measurers	120	111	9	-
Recorder of Deeds	955	877	78	-
Veteran's Affairs	532	489	43	-
Register of Wills	1,028	950	78	-
Sheriff	14,516	13,636	880	-
Coroner	705	662	43	-
Prothonotary	2,365	2,139	226	-
Clerk Courts	3,322	2,991	331	-
Public Defender	5,678	5,356	322	-
District Attorney	13,999	13,198	801	-
Courts	10,620	9,871	749	-
District Justices	7,659	6,893	766	-
Divorce Masters	705	662	43	-
Juvenile XXX	-	-	-	-
Probation	20,498	19,017	1,481	-
Prison	86,276	81,955	4,321	-
Public Safety	294	285	9	-
Parks	3,399	3,077	322	-
Conservation	1,944	1,796	148	-
Children & Youth	17,611	16,296	1,315	-
E-911	16,133	15,175	958	-
E-911 Maintenance	375	340	35	-
Other	13	5	8	-

2016 Actual

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

<u>User Department</u>	<u>Total</u>	<u>General Liability</u>	<u>Employee Liability</u>	<u>Automobile</u>
Subtotal	269,561	251,953	17,608	-
Total	<u>269,561</u>	<u>251,953</u>	<u>17,608</u>	<u>-</u>

YORK COUNTY, PENNSYLVANIA
Liability Insurance
Detail Allocation of
General Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	42,159	0.044%	111		111	-	111
County Maintenance	786,544	0.823%	2,073		2,073	-	2,073
Human Services Center	245,343	0.257%	647		647	-	647
County Annex	199,315	0.208%	524		524	-	524
Information Services	838,994	0.878%	2,212		2,212	-	2,212
Commissioners	454,092	0.475%	1,197		1,197	-	1,197
Solicitor	226,417	0.237%	597		597	-	597
Purchasing	104,580	0.109%	275		275	-	275
Controller	536,337	0.561%	1,413		1,413	-	1,413
Treasurer	283,999	0.297%	748		748	-	748
Human Resources/Risk Mgmt	481,728	0.504%	1,270		1,270	-	1,270
Payroll Office	130,398	0.136%	343		343	-	343
Central Telephone	30,129	0.032%	81		81	-	81
Archives	309,145	0.323%	814		814	-	814
Human Services	533,095	0.558%	1,406		1,406	-	1,406
Fleet Management	142,319	0.149%	375		375	-	375
Voter Registration	193,528	0.202%	509		509	-	509
Tax Assessment	726,255	0.760%	1,914		1,914	-	1,914
Weights & Measurers	42,200	0.044%	111		111	-	111
Tax Collectors	473,526	0.495%	1,247		1,247	-	1,247
Recorder of Deeds	333,075	0.348%	877		877	-	877
Traffic Safety	171,155	0.179%	451		451	-	451
Veteran's Affairs	185,192	0.194%	489		489	-	489
Register of Wills	360,316	0.377%	950		950	-	950
Sheriff	5,173,702	5.412%	13,633		13,633	3	13,636
Coroner	251,489	0.263%	662		662	-	662
Prothonotary	812,119	0.849%	2,139		2,139	-	2,139
Clerk Courts	1,134,326	1.187%	2,990		2,990	1	2,991
Public Defender	2,032,633	2.126%	5,355		5,355	1	5,356
District Attorney	5,007,553	5.238%	13,195		13,195	3	13,198
Courts	3,745,552	3.918%	9,869		9,869	2	9,871
District Justices	2,615,230	2.736%	6,892		6,892	1	6,893
Divorce Masters	251,056	0.263%	662		662	-	662
Probation	7,216,183	7.548%	19,013		19,013	4	19,017
Youth Development Ctr	1,770,795	1.852%	4,665		4,665	1	4,666
Prison	31,097,115	32.528%	81,938		81,938	17	81,955
Public Safety	107,826	0.113%	285		285	-	285
EMA	249,574	0.261%	657		657	-	657
Parks	1,167,617	1.221%	3,076		3,076	1	3,077
Conservation	681,169	0.713%	1,796		1,796	-	1,796
AG Land Pres	127,028	0.133%	335		335	-	335

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
Coop Extension	337,359	0.353%	889		889	-	889
Children & Youth	6,183,412	6.468%	16,293		16,293	3	16,296
E-911	5,758,293	6.023%	15,172		15,172	3	15,175
E-911 Maintenance	129,043	0.135%	340		340	-	340
Agency on Aging	3,056,247	3.197%	8,053		8,053	2	8,055
MH/IDD	5,633,055	5.892%	14,842		14,842	3	14,845
Health Choices	229,256	0.240%	605		605	-	605
Domestic Relations	2,546,520	2.664%	6,711		6,711	1	6,712
Public Relations	59,356	0.062%	156		156	-	156
Drug & Alcohol	397,135	0.415%	1,045		1,045	-	1,045
Other		0.000%	(2)		(2)	7	5
Subtotal	95,600,484	100.000%	251,900	-	251,900	53	251,953
Second Allocation Total	95,600,484						
Total	95,600,484	100.000%	251,900	-	251,900	53	251,953

(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	0.049%	9		9	-	9
County Maintenance	27.00	1.336%	235		235	-	235
Human Services Center	8.00	0.396%	70		70	-	70
County Annex	7.00	0.346%	61		61	-	61
Information Services	17.00	0.841%	148		148	-	148
Commissioners	6.00	0.297%	52		52	-	52
Solicitor	3.00	0.148%	26		26	-	26
Purchasing	3.00	0.148%	26		26	-	26
Controller	11.00	0.544%	96		96	-	96
Treasurer	7.00	0.346%	61		61	-	61
Human Resources/Risk Mgmt	11.00	0.544%	96		96	-	96
Payroll Office	3.00	0.148%	26		26	-	26
Central Telephone	2.00	0.099%	17		17	-	17
Archives	8.00	0.396%	70		70	-	70
Human Services	11.00	0.544%	96		96	-	96
Fleet Management	4.00	0.198%	35		35	-	35
Voter Registration	5.00	0.247%	43		43	-	43
Tax Assessment	24.00	1.188%	209		209	-	209
Weights & Measurers	1.00	0.049%	9		9	-	9
Tax Collectors	24.00	1.188%	209		209	-	209
Recorder of Deeds	9.00	0.445%	78		78	-	78
Traffic Safety	3.00	0.148%	26		26	-	26
Veteran's Affairs	5.00	0.247%	43		43	-	43
Register of Wills	9.00	0.445%	78		78	-	78
Sheriff	101.00	4.998%	880		880	-	880
Coroner	5.00	0.247%	43		43	-	43
Prothonotary	26.00	1.286%	226		226	-	226
Clerk Courts	38.00	1.880%	331		331	-	331
Public Defender	37.00	1.831%	322		322	-	322
District Attorney	92.00	4.552%	801		801	-	801
Courts	86.00	4.255%	749		749	-	749
District Justices	88.00	4.354%	766		766	-	766
Divorce Masters	5.00	0.247%	43		43	-	43
Probation	170.00	8.41%	1,481		1,481	-	1,481
Youth Development Ctr	39.00	1.93%	340		340	-	340
Prison	496.00	24.54%	4,320		4,320	1	4,321
Public Safety	1.00	0.05%	9		9	-	9
EMA	6.00	0.30%	52		52	-	52
Parks	37.00	1.83%	322		322	-	322

**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
Conservation	17.00	0.84%	148		148	-	148
AG Land Pres	3.00	0.15%	26		26	-	26
Coop Extension	8.00	0.40%	70		70	-	70
Children & Youth	151.00	7.47%	1,315		1,315	-	1,315
E-911	110.00	5.44%	958		958	-	958
E-911 Maintenance	4.00	0.20%	35		35	-	35
Agency on Aging	73.00	3.61%	636		636	-	636
MH/IDD	140.00	6.93%	1,219		1,219	-	1,219
Health Choices	3.00	0.15%	26		26	-	26
Domestic Relations	65.00	3.22%	566		566	-	566
Public Relations	1.00	0.05%	9		9	-	9
Drug & Alcohol	10.00	0.50%	87		87	-	87
Other		0.00%	5		5	3	8
Subtotal	2,021	100.00%	17,604	-	17,604	4	17,608
Second Allocation Total	2,021						
Total	2,021	100.00%	17,604	-	17,604	4	17,608

(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

2016 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	221,496		221,496	221,496
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Information Services		-	-	
Commissioners		3	3	
Solicitor		-	-	
Purchasing		-	-	
Controller		28	28	
Treasurer		-	-	
Human Resources/Risk Mgmt		-	-	
Payroll Office		-	-	
Central Telephone		-	-	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	-	<u>31</u>	<u>31</u>	<u>31</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>221,496</u>	<u>31</u>	<u>221,527</u>	<u>221,527</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	221,496		15,898	5,757	12,485	69,890	117,466
Boiler & Machine	-						
Departmental Expenditures	221,496	-	15,898	5,757	12,485	69,890	117,466
<u>Cost Adjustments</u>							
Deductions	-		-				
Departmental Cost Adjustments	-						
Functional Cost	221,496	-	15,898	5,757	12,485	69,890	117,466
Additions: 1st Central Service Centers	-	-	-				
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	221,496	-	15,898	5,757	12,485	69,890	117,466
Unallocated	-						
1st Allocation	221,496	-	15,898	5,757	12,485	69,890	117,466
Additions: 2nd Central Service Centers	31	-	31				
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	31	-	31	-	-	-	-
Unallocated	-						
2nd Allocation	31	-	31	-	-	-	-
Total Allocated	221,527	-	15,929	5,757	12,485	69,890	117,466

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	921	627	-	87	-	207
Information Services	2,030	1,771	-	-	259	-
Commissioners	971	971	-	-	-	-
Solicitor	173	173	-	-	-	-
Purchasing	532	532	-	-	-	-
Controller	1,040	1,040	-	-	-	-
Treasurer	696	696	-	-	-	-
Human Resources/Risk Mgmt	899	899	-	-	-	-
Archives	2,634	-	782	-	-	1,852
Fleet Management	1,345	-	-	-	-	1,345
Voter Registration	1,965	952	-	-	-	1,013
Tax Assessment	2,083	2,083	-	-	-	-
Weights & Measurers	39	-	39	-	-	-
Recorder of Deeds	1,344	1,344	-	-	-	-
Veteran's Affairs	566	-	-	566	-	-
Register of Wills	2,691	-	-	-	2,691	-
Sheriff	7,401	-	-	-	7,401	-
Coroner	270	-	270	-	-	-
Prothonotary	2,691	-	-	-	2,691	-
Clerk Courts	4,037	-	-	-	4,037	-
Public Defender	2,018	-	-	-	2,018	-
District Attorney	6,791	-	-	-	6,728	63
Courts	33,184	-	-	-	33,184	-
District Justices	6,417	-	739	-	-	5,678
Divorce Masters	791	-	-	-	791	-
Juvenile XXX	-	-	-	-	-	-
Probation	4,899	-	-	168	4,709	22
Youth Development Ctr	1,953	-	-	-	-	1,953
Prison	69,955	-	49	-	-	69,906
EMA	-	-	-	-	-	-
Parks	4,936	-	-	-	-	4,936
Conservation	507	-	507	-	-	-
AG Land Pres	128	-	128	-	-	-
Planning	4,091	4,091	-	-	-	-
Coop Extension	1,242	-	1,242	-	-	-
Human Services MLR	306	-	-	306	-	-
Children & Youth MLR	4,526	-	-	4,510	-	16
E-911	30,258	-	-	-	-	30,258
Aging MLR	2,538	-	-	2,538	-	-
MH/IDD	-	-	-	-	-	-
MH/IDD MLR	3,296	-	-	3,218	-	78
Health Choices MLR	336	-	-	336	-	-
Domestic Relations MLR	5,382	-	-	-	5,382	-
Other	2,274	750	1,387	(1)	(1)	139

2016 Actual

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

User Department	Total	Admin Center	Annex Building	Human Services Center	Judicial Center	Other Property
Subtotal	221,527	15,929	5,757	12,485	69,890	117,466
Total	221,527	15,929	5,757	12,485	69,890	117,466

**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%	626		626	1	627
Information Services	7,880	11.118%	1,768		1,768	3	1,771
Commissioners	4,320	6.095%	969		969	2	971
Solicitor	770	1.086%	173		173	-	173
Purchasing	2,365	3.337%	531		531	1	532
Controller	4,627	6.528%	1,038		1,038	2	1,040
Treasurer	3,098	4.371%	695		695	1	696
Human Resources/Risk Mgmt	3,999	5.642%	897		897	2	899
Voter Registration	4,234	5.974%	950		950	2	952
Tax Assessment	9,270	13.079%	2,079		2,079	4	2,083
Recorder of Deeds	5,980	8.437%	1,341		1,341	3	1,344
Planning	18,203	25.683%	4,083		4,083	8	4,091
Other	3,337	4.708%	748		748	2	750
<hr/>							
Subtotal	70,875	99.997%	15,898	-	15,898	31	15,929
Second Allocation Total	70,875						
<hr/>							
Total	70,875	100.000%	15,898	-	15,898	31	15,929

(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%	782		782	-	782
Weights & Measurers	240	0.678%	39		39	-	39
Traffic Safety	3,774	10.669%	614		614	-	614
Coroner	1,657	4.684%	270		270	-	270
District Justices	4,542	12.840%	739		739	-	739
Prison	300	0.848%	49		49	-	49
Conservation	3,116	8.809%	507		507	-	507
AG Land Pres	789	2.231%	128		128	-	128
Coop Extension	7,630	21.570%	1,242		1,242	-	1,242
E-911	-	0.000%	-		-	-	-
Other	8,517	24.078%	1,387		1,387	-	1,387
Subtotal	35,373	99.999%	5,757	-	5,757	-	5,757
Second Allocation Total	35,373						
Total	35,373	100.000%	5,757	-	5,757	-	5,757

(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%	87		87	-	87
Veteran's Affairs	3,700	4.530%	566		566	-	566
Probation	1,100	1.347%	168		168	-	168
Human Services MLR	2,000	2.449%	306		306	-	306
Children & Youth MLR	29,500	36.121%	4,510		4,510	-	4,510
Aging MLR	16,600	20.326%	2,538		2,538	-	2,538
MH/IDD MLR	21,050	25.774%	3,218		3,218	-	3,218
Health Choices MLR	2,200	2.694%	336		336	-	336
Drug & Alcohol MLR	4,200	5.143%	642		642	-	642
Human Services FGDM	750	0.918%	115		115	-	115
Other	-	0.000%	(1)		(1)	-	(1)
<hr/>							
Subtotal	81,670	99.999%	12,485	-	12,485	-	12,485
Second Allocation Total	81,670						
<hr/>							
Total	81,670	100.000%	12,485	-	12,485	-	12,485

(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%	259		259	-	259
Register of Wills	8,000	3.850%	2,691		2,691	-	2,691
Sheriff	22,000	10.589%	7,401		7,401	-	7,401
Prothonotary	8,000	3.850%	2,691		2,691	-	2,691
Clerk Courts	12,000	5.776%	4,037		4,037	-	4,037
Public Defender	6,000	2.888%	2,018		2,018	-	2,018
District Attorney	20,000	9.626%	6,728		6,728	-	6,728
Courts	98,648	47.480%	33,184		33,184	-	33,184
Divorce Masters	2,352	1.132%	791		791	-	791
Probation	14,000	6.738%	4,709		4,709	-	4,709
Domestic Relations MLR	16,000	7.701%	5,382		5,382	-	5,382
Other		0.001%	(1)		(1)	-	(1)
Subtotal	207,768	100.001%	69,890	-	69,890	-	69,890
Second Allocation Total	207,768						
Total	207,768	100.000%	69,890	-	69,890	-	69,890

(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	207	0.176%	207		207	-	207
Archives	1,852	1.577%	1,852		1,852	-	1,852
Fleet Management	1,345	1.145%	1,345		1,345	-	1,345
Voter Registration	1,013	0.862%	1,013		1,013	-	1,013
District Attorney	64	0.054%	63		63	-	63
District Justices	5,678	4.834%	5,678		5,678	-	5,678
Probation	22	0.019%	22		22	-	22
Youth Development Ctr	1,954	1.663%	1,953		1,953	-	1,953
Prison	69,906	59.512%	69,906		69,906	-	69,906
Parks	4,936	4.202%	4,936		4,936	-	4,936
Children & Youth MLR	16	0.014%	16		16	-	16
E-911	30,258	25.759%	30,258		30,258	-	30,258
MH/IDD MLR	77	0.066%	78		78	-	78
Other	138	0.118%	139		139	-	139
<hr/>							
Subtotal	117,466	100.001%	117,466	-	117,466	-	117,466
Second Allocation Total	117,466						
<hr/>							
Total	117,466	100.000%	117,466	-	117,466	-	117,466

(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

2016 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	1,099,315		1,099,315	1,099,315
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	16,613	9	16,622	
Liability Insurance	120	-	120	
Property Insurance	-	-	-	
Retirement Administration		469	469	
County Maintenance		-	-	
Human Services Center		-	-	
County Annex		-	-	
Information Services		-	-	
Commissioners		149	149	
Solicitor		737	737	
Purchasing		110	110	
Controller		718	718	
Treasurer		-	-	
Human Resources/Risk Mgmt		459	459	
Payroll Office		102	102	
Central Telephone		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>16,733</u>	<u>2,753</u>	<u>19,486</u>	<u>19,486</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
Reclassified Fees	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,116,048</u></u>	<u><u>2,753</u></u>	<u><u>1,118,801</u></u>	<u><u>1,118,801</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	50,025		50,025	
<u>Other Expenses and Cost</u>				
Professional Services	933,675		933,675	
Contracted Services	5,529		5,529	
Admin Fees	61,680		61,680	
Office Supplies	142		142	
Computer Forms	264		264	
Professional Services	48,000		48,000	
<hr/>				
Departmental Expenditures	1,099,315	-	1,099,315	-
<u>Cost Adjustments</u>				
Deductions	-	-		
<u>Departmental Cost Adjustments</u>				
Reclassified Fees	-	-		
<hr/>				
Functional Cost	1,099,315	-	1,099,315	-
<u>Additions: 1st</u>				
Central Service Centers	16,733	16,733		
REALLOCATE ADMIN		(16,733)	16,733	-
<hr/>				
Allocable Costs	1,116,048	-	1,116,048	-
Unallocated	-			
1st Allocation	1,116,048	-	1,116,048	-
<u>Additions: 2nd</u>				
Central Service Centers	2,753	2,753		
REALLOCATE ADMIN		(2,753)	2,753	-
<hr/>				
Allocable Costs	2,753	-	2,753	-
Unallocated	-			
2nd Allocation	2,753	-	2,753	-
<hr/>				
Total Allocated	1,118,801	-	1,118,801	-

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

User Department	Total	Administration	
Retirement Administration	469	469	-
County Maintenance	12,598	12,598	-
Human Services Center	3,737	3,737	-
County Annex	3,267	3,267	-
Information Services	7,933	7,933	-
Commissioners	2,797	2,797	-
Solicitor	1,398	1,398	-
Purchasing	1,398	1,398	-
Controller	5,136	5,136	-
Treasurer	2,797	2,797	-
Human Resources/Risk Mgmt	5,136	5,136	-
Payroll Office	1,398	1,398	-
Archives	3,737	3,737	-
Human Services	4,665	4,665	-
Voter Registration	2,339	2,339	-
Tax Assessment	10,729	10,729	-
Weights & Measurers	470	470	-
Recorder of Deeds	4,195	4,195	-
Traffic Safety	1,398	1,398	-
Veteran's Affairs	2,339	2,339	-
Register of Wills	3,737	3,737	-
Sheriff	47,124	47,124	-
Coroner	1,869	1,869	-
Prothonotary	11,200	11,200	-
Clerk Courts	17,733	17,733	-
Public Defender	17,263	17,263	-
District Attorney	42,929	42,929	-
Courts	34,057	34,057	-
District Justices	40,590	40,590	-
Divorce Masters	2,339	2,339	-
Juvenile XXX	-	-	-
Probation	78,383	78,383	-
Youth Development Ctr	17,733	17,733	-
Prison	224,409	224,409	-
Public Safety	470	470	-
EMA	2,797	2,797	-
Parks	13,526	13,526	-
Conservation	7,933	7,933	-
AG Land Pres	1,398	1,398	-

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

User Department	Total	Administration	
Coop Extension	3,737	3,737	-
Pleasant Acres	211,353	211,353	-
Children & Youth	69,522	69,522	-
E-911	51,319	51,319	-
E-911 Maintenance	1,869	1,869	-
Agency on Aging	33,598	33,598	-
MH/IDD	65,316	65,316	-
Health Choices	1,398	1,398	-
Domestic Relations	30,331	30,331	-
Drug & Alcohol	4,665	4,665	-
Other	(72)	(72)	-
Subtotal	1,118,801	1,118,801	-
Total	1,118,801	1,118,801	-

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%	469		469		469
County Maintenance	27.00	1.126%	12,567		12,567	31	12,598
Human Services Center	8.00	0.334%	3,728		3,728	9	3,737
County Annex	7.00	0.292%	3,259		3,259	8	3,267
Information Services	17.00	0.709%	7,913		7,913	20	7,933
Commissioners	6.00	0.250%	2,790		2,790	7	2,797
Solicitor	3.00	0.125%	1,395		1,395	3	1,398
Purchasing	3.00	0.125%	1,395		1,395	3	1,398
Controller	11.00	0.459%	5,123		5,123	13	5,136
Treasurer	6.00	0.250%	2,790		2,790	7	2,797
Human Resources/Risk Mgmt	11.00	0.459%	5,123		5,123	13	5,136
Payroll Office	3.00	0.125%	1,395		1,395	3	1,398
Archives	8.00	0.334%	3,728		3,728	9	3,737
Human Services	10.00	0.417%	4,654		4,654	11	4,665
Fleet Management	4.00	0.167%	1,864		1,864	5	1,869
Voter Registration	5.00	0.209%	2,333		2,333	6	2,339
Tax Assessment	23.00	0.959%	10,703		10,703	26	10,729
Weights & Measurers	1.00	0.042%	469		469	1	470
Recorder of Deeds	9.00	0.375%	4,185		4,185	10	4,195
Traffic Safety	3.00	0.125%	1,395		1,395	3	1,398
Veteran's Affairs	5.00	0.209%	2,333		2,333	6	2,339
Register of Wills	8.00	0.334%	3,728		3,728	9	3,737
Sheriff	101.00	4.212%	47,008		47,008	116	47,124
Coroner	4.00	0.167%	1,864		1,864	5	1,869
Prothonotary	24.00	1.001%	11,172		11,172	28	11,200
Clerk Courts	38.00	1.585%	17,689		17,689	44	17,733
Public Defender	37.00	1.543%	17,221		17,221	42	17,263
District Attorney	92.00	3.837%	42,823		42,823	106	42,929
Courts	73.00	3.044%	33,973		33,973	84	34,057
District Justices	87.00	3.628%	40,490		40,490	100	40,590
Divorce Masters	5.00	0.209%	2,333		2,333	6	2,339
Probation	168.00	7.006%	78,190		78,190	193	78,383
Youth Development Ctr	38.00	1.585%	17,689		17,689	44	17,733
Prison	481.00	20.058%	223,857		223,857	552	224,409
Public Safety	1.00	0.042%	469		469	1	470
EMA	6.00	0.250%	2,790		2,790	7	2,797
Parks	29.00	1.209%	13,493		13,493	33	13,526
Conservation	17.00	0.709%	7,913		7,913	20	7,933
AG Land Pres	3.00	0.125%	1,395		1,395	3	1,398

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
Coop Extension	8.00	0.334%	3,728		3,728	9	3,737
Pleasant Acres	453.00	18.891%	210,833		210,833	520	211,353
Children & Youth	149.00	6.214%	69,351		69,351	171	69,522
E-911	110.00	4.587%	51,193		51,193	126	51,319
E-911 Maintenance	4.00	0.167%	1,864		1,864	5	1,869
Agency on Aging	72.00	3.003%	33,515		33,515	83	33,598
MH/IDD	140.00	5.838%	65,155		65,155	161	65,316
Health Choices	3.00	0.125%	1,395		1,395	3	1,398
Domestic Relations	65.00	2.711%	30,256		30,256	75	30,331
Public Relations	1.00	0.042%	469		469	1	470
Drug & Alcohol	10.00	0.417%	4,654		4,654	11	4,665
Other		0.000%	(73)		(73)	1	(72)
Subtotal	2,398	100.000%	1,116,048	-	1,116,048	2,753	1,118,801
Second Allocation Total	2,397						
Total	2,398	100.000%	1,116,048	-	1,116,048	2,753	1,118,801

(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

2016 Actual

YORK COUNTY, PENNSYLVANIA
County Maintenance
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	2,463,961		2,463,961	2,463,961
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	42,447	-	42,447	
Equipment Depreciation	26,631	-	26,631	
Employee Benefits	444,842	261	445,103	
Liability Insurance	2,308	-	2,308	
Property Insurance	920	1	921	
Retirement Administration	12,567	31	12,598	
County Maintenance		173,779	173,779	
Human Services Center		20,225	20,225	
Information Services		21,253	21,253	
Commissioners		2,976	2,976	
Solicitor		11,028	11,028	
Purchasing		12,348	12,348	
Controller		12,130	12,130	
Treasurer		114	114	
Human Resources/Risk Mgmt		15,049	15,049	
Payroll Office		2,756	2,756	
Central Telephone		1,131	1,131	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		5,376	5,376	
Total Allocated Additions	<u>529,715</u>	<u>278,458</u>	<u>808,173</u>	<u>808,173</u>
Departmental Cost Adjustments				
Security Services	<u>28,420</u>		<u>28,420</u>	
Total Departmental Cost Adjustments	<u>8,870</u>	<u>-</u>	<u>8,870</u>	<u>8,870</u>
Total to be Allocated	<u><u>3,002,546</u></u>	<u><u>278,458</u></u>	<u><u>3,281,004</u></u>	<u><u>3,281,004</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	778,406	43,627	31,947	161,445	529,735	11,652
<u>Other Expenses and Cost</u>						
Telephone	6,758		6,758			
Fuel	128,431			19,536	106,399	2,496
Utilities	738,741			125,987	553,153	59,601
Elevator Maint	2,502			742	1,614	146
Vehicle Expenses	8,728		8,728			
Contract Services	425,814		123,044	74,929	213,753	14,088
Maint and Repairs	220,934			30,741	189,115	1,078
Office Supplies	1,258		825	316	117	
Maint Supplies	31,810			7,023	24,586	201
Janitorial	50,318			8,789	40,784	745
Uniform Allowance	9,613		50	2,537	7,026	
MS 4 Expenses	472		472			
Building Repairs	27,577			27,577		
Travel	92		92	-		
Tools & Equipment	1,905		650	223	1,032	
Postage	27		27			
Support from Bridge Crew	7,772		7,772			
Professional Services	2,421		100	2,321		
Advertising	832		832			
Equipment	19,550				19,550	
Departmental Expenditures	2,463,961	43,627	181,297	462,166	1,686,864	90,007
<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	(19,550)		-	-	(19,550)	-
Security Services	28,420				28,420	
Functional Cost	2,472,831	43,627	181,297	462,166	1,695,734	90,007
Additions: 1st Central Service Centers	529,715	529,715				
REALLOCATE ADMIN		(573,342)	42,947	109,480	399,594	21,321
Allocable Costs Unallocated	3,002,546 -	-	224,244	571,646	2,095,328	111,328
1st Allocation	3,002,546	-	224,244	571,646	2,095,328	111,328
Additions: 2nd Central Service Centers	278,458	278,458				
REALLOCATE ADMIN		(278,458)	26,797	53,172	194,073	4,416
Allocable Costs Unallocated	278,458 -	-	26,797	53,172	194,073	4,416
2nd Allocation	278,458	-	26,797	53,172	194,073	4,416
Total Allocated	3,281,004	-	251,041	624,818	2,289,401	115,744

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

User Department	Total	Departmental Administration	Admin Center	Judicial Center	Archives Building
County Maintenance	173,779	151,262	22,517	-	-
Human Services Center	60,613	60,613	-	-	-
County Annex	26,252	26,252	-	-	-
Information Services	78,180	-	69,710	8,470	-
Commissioners	38,216	-	38,216	-	-
Solicitor	6,809	-	6,809	-	-
Purchasing	20,923	-	20,923	-	-
Controller	40,931	-	40,931	-	-
Treasurer	27,407	-	27,407	-	-
Human Resources/Risk Mgmt	35,375	-	35,375	-	-
Archives	128,657	12,913	-	-	115,744
Voter Registration	37,457	-	37,457	-	-
Tax Assessment	82,006	-	82,006	-	-
Recorder of Deeds	52,900	-	52,900	-	-
Register of Wills	88,143	-	-	88,143	-
Sheriff	242,424	-	-	242,424	-
Prothonotary	88,143	-	-	88,143	-
Clerk Courts	132,235	-	-	132,235	-
Public Defender	66,118	-	-	66,118	-
District Attorney	220,378	-	-	220,378	-
Courts	1,087,008	-	-	1,087,008	-
Divorce Masters	25,916	-	-	25,916	-
Juvenile XXX	-	-	-	-	-
Probation	154,260	-	-	154,260	-
Planning	161,032	-	161,032	-	-
Domestic Relations MLR	176,306	-	-	176,306	-
Other	29,536	1	29,535	-	-
Subtotal	3,281,004	251,041	624,818	2,289,401	115,744
Total	3,281,004	251,041	624,818	2,289,401	115,744

**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%	151,262		151,262		151,262
Human Services Center	81,670	19.771%	44,335		44,335	16,278	60,613
County Annex	35,373	8.563%	19,202		19,202	7,050	26,252
Archives	17,400	4.212%	9,445		9,445	3,468	12,913
Other		0.000%	-		-	1	1
<hr/>							
Subtotal	413,086	100.000%	224,244	-	224,244	26,797	251,041
Second Allocation Total	134,443						
<hr/>							
Total	413,086	100.000%	224,244	-	224,244	26,797	251,041

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Director of Maintenance

YORK COUNTY, PENNSYLVANIA
County Maintenance
Detail Allocation of
Admin Center

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,792	3.939%	22,517		22,517		22,517
Information Services	7,880	11.118%	63,556		63,556	6,154	69,710
Commissioners	4,320	6.095%	34,842		34,842	3,374	38,216
Solicitor	770	1.086%	6,208		6,208	601	6,809
Purchasing	2,365	3.337%	19,076		19,076	1,847	20,923
Controller	4,627	6.528%	37,317		37,317	3,614	40,931
Treasurer	3,098	4.371%	24,987		24,987	2,420	27,407
Human Resources/Risk Mgmt	3,999	5.642%	32,252		32,252	3,123	35,375
Voter Registration	4,234	5.974%	34,150		34,150	3,307	37,457
Tax Assessment	9,270	13.079%	74,766		74,766	7,240	82,006
Recorder of Deeds	5,980	8.437%	48,230		48,230	4,670	52,900
Planning	18,203	25.683%	146,816		146,816	14,216	161,032
Other	3,337	4.708%	26,929		26,929	2,606	29,535
<hr/>							
Subtotal	70,875	100.000%	571,646	-	571,646	53,172	624,818
Second Allocation Total	68,083						
<hr/>							
Total	70,875	100.000%	571,646	-	571,646	53,172	624,818

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

Source: Maintenance Department

YORK COUNTY, PENNSYLVANIA
County Maintenance
Detail Allocation of
Judicial Center

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	7,753		7,753	717	8,470
Register of Wills	8,000	3.850%	80,670		80,670	7,473	88,143
Sheriff	22,000	10.589%	221,874		221,874	20,550	242,424
Prothonotary	8,000	3.850%	80,670		80,670	7,473	88,143
Clerk Courts	12,000	5.776%	121,026		121,026	11,209	132,235
Public Defender	6,000	2.888%	60,513		60,513	5,605	66,118
District Attorney	20,000	9.626%	201,696		201,696	18,682	220,378
Courts	98,648	47.480%	994,862		994,862	92,146	1,087,008
Divorce Masters	2,352	1.132%	23,719		23,719	2,197	25,916
Probation	14,000	6.738%	141,183		141,183	13,077	154,260
Domestic Relations MLR	16,000	7.701%	161,361		161,361	14,945	176,306
Other		0.000%	1		1	(1)	-
Subtotal	207,768	100.000%	2,095,328	-	2,095,328	194,073	2,289,401
Second Allocation Total	207,768						
Total	207,768	100.000%	2,095,328	-	2,095,328	194,073	2,289,401

(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%	111,328		111,328	4,416	115,744
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	111,328	-	111,328	4,416	115,744
Second Allocation Total	100						
<hr/>							
Total	100	100.000%	111,328	-	111,328	4,416	115,744

(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

YORK COUNTY, PENNSYLVANIA
Human Services Center
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	511,341		511,341	511,341
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	6,697	-	6,697	
Employee Benefits	171,287	97	171,384	
Liability Insurance	717	-	717	
Property Insurance	-	-	-	
Retirement Administration	3,728	9	3,737	
County Maintenance	44,335	16,278	60,613	
Human Services Center		-	-	
County Annex		-	-	
Information Services		78	78	
Commissioners		904	904	
Solicitor		-	-	
Purchasing		3,165	3,165	
Controller		3,753	3,753	
Treasurer		-	-	
Human Resources/Risk Mgmt		4,435	4,435	
Payroll Office		817	817	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>226,764</u>	<u>29,536</u>	<u>256,300</u>	<u>256,300</u>
Departmental Cost Adjustments				
Security Services	28,420		28,420	
	-		-	
Total Departmental Cost Adjustments	<u>28,420</u>	<u>-</u>	<u>28,420</u>	<u>28,420</u>
Total to be Allocated	<u><u>766,525</u></u>	<u><u>29,536</u></u>	<u><u>796,061</u></u>	<u><u>796,061</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	247,336		239,521	7,815
<u>Other Expenses and Cost</u>				
Telephone	-			
Fuel	6,337		6,337	
Office Supplies	182		182	
Utilities	139,961		139,961	
Elevator Maint	552		552	
Vehicle Expenses	-		-	
Contract Services	62,475		62,475	
Maintenance and Repairs	17,904		17,904	
Janitorial Supplies	19,204		19,204	
Maint & Repairs	-			
Materials and Supplies	-			
Maintenance Supplies	10,855		10,855	
Tools & Equipment	299		299	
Uniform Allowance	3,474		3,474	
Trash Removal	2,762	-	2,762	-
Capital Outlay	-			
Departmental Expenditures	511,341	-	503,526	7,815
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Services	28,420		28,420	
	-			
Functional Cost	539,761	-	531,946	7,815

**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	226,764	226,764		
REALLOCATE ADMIN		(226,764)	219,599	7,165
Allocable Costs Unallocated	766,525 -	-	751,545	14,980
1st Allocation	766,525	-	751,545	14,980
Additions: 2nd Central Service Centers	29,536	29,536		
REALLOCATE ADMIN		(29,536)	28,603	933
Allocable Costs Unallocated	29,536 -	-	28,603	933
2nd Allocation	29,536	-	28,603	933
Total Allocated	796,061	-	780,148	15,913

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

User Department	Total		
County Maintenance	20,225	5,245	-
Veteran's Affairs	35,353	35,353	-
Human Services MLR	19,110	19,110	-
Children & Youth MLR	282,634	282,634	-
Aging MLR	158,612	158,612	-
MH/IDD MLR	200,366	200,366	-
Other	933	-	-
<hr/>			
Subtotal	796,061	780,148	-
<hr/>			
Total	796,061	780,148	-

**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%	5,245		5,245		5,245
Veteran's Affairs	3,700	4.530%	34,048		34,048	1,305	35,353
Probation	1,100	1.347%	10,123		10,123	388	10,511
Human Services MLR	2,000	2.449%	18,405		18,405	705	19,110
Children & Youth MLR	29,580	36.219%	272,201		272,201	10,433	282,634
Aging MLR	16,600	20.326%	152,757		152,757	5,855	158,612
MH/IDD MLR	20,970	25.677%	192,970		192,970	7,396	200,366
Health Choices MLR	2,200	2.694%	20,245		20,245	776	21,021
Drug & Alcohol MLR	4,200	5.143%	38,649		38,649	1,481	40,130
Human Services FGDM	750	0.918%	6,901		6,901	265	7,166
Other	-	0.000%	1		1	(1)	-
Subtotal	81,670	100.000%	751,545	-	751,545	28,603	780,148
Second Allocation Total	81,100						
Total	81,670	100.000%	751,545	-	751,545	28,603	780,148

(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%	14,980		14,980		14,980
Other		0.000%	-		-	933	933
<hr/>							
Subtotal	100	100.000%	14,980	-	14,980	933	15,913
Second Allocation Total	-						
<hr/>							
Total	100	100.000%	14,980	-	14,980	933	15,913

(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

2016 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	384,345		384,345	384,345
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	8,863	-	8,863	
Employee Benefits	132,238	76	132,314	
Liability Insurance	585	-	585	
Property Insurance	-	-	-	
Retirement Administration	3,259	8	3,267	
County Maintenance	19,202	7,050	26,252	
Human Services Center County Annex	-	-	-	
Information Services		-	-	
Commissioners		730	730	
Purchasing		1,816	1,816	
Controller		2,857	2,857	
Treasurer		-	-	
Human Resources/Risk Mgmt		3,846	3,846	
Payroll Office		715	715	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>164,147</u>	<u>17,098</u>	<u>181,245</u>	<u>181,245</u>
Departmental Cost Adjustments				
Security Expense	-		-	
Total Departmental Cost Adjustments	<u>(43,595)</u>	<u>-</u>	<u>(43,595)</u>	<u>(43,595)</u>
Total to be Allocated	<u><u>504,897</u></u>	<u><u>17,098</u></u>	<u><u>521,995</u></u>	<u><u>521,995</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	200,561		200,561
	-		
<u>Other Expenses and Cost</u>			
Fuel	21,821		21,821
Janitorial Supplies	8,687		8,687
Utilities	60,051		60,051
Uniforms	3,587		3,587
Maintenance & Repairs	15,949		15,949
Tools and Equipment	256		256
Elevator Insp and Repairs	146		146
Office and Maintenance Supplies	7,428		7,428
Contract Services	22,264		22,264
Equipment	43,595		43,595
Departmental Expenditures	384,345	-	384,345
<u>Cost Adjustments</u>			
Deductions	-	-	-
Departmental Cost Adjustments			
Security Expense	-		-
Capital Outlay	(43,595)		(43,595)
	-		
	-		
Functional Cost	340,750	-	340,750
Additions: 1st Central Service Centers	164,147	164,147	
REALLOCATE ADMIN		(164,147)	164,147
Allocable Costs	504,897	-	504,897
Unallocated	-		
1st Allocation	504,897	-	504,897
Additions: 2nd Central Service Centers	17,098	17,098	
REALLOCATE ADMIN		(17,098)	17,098
Allocable Costs	17,098	-	17,098
Unallocated	-		
2nd Allocation	17,098	-	17,098
Total Allocated	521,995	-	521,995

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

User Department	Total	County Annex
Archives	70,950	70,950
Weights & Measurers	3,539	3,539
Traffic Safety	55,691	55,691
Coroner	24,450	24,450
District Justices	67,024	67,024
Prison	4,427	4,427
Conservation	45,982	45,982
AG Land Pres	11,645	11,645
Coop Extension	112,594	112,594
E-911	-	-
Other	125,693	125,693
Subtotal	521,995	521,995
Total	521,995	521,995

**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%	68,626		68,626	2,324	70,950
Weights & Measurers	240	0.678%	3,423		3,423	116	3,539
Traffic Safety	3,774	10.669%	53,867		53,867	1,824	55,691
Coroner	1,657	4.684%	23,649		23,649	801	24,450
District Justices	4,542	12.840%	64,829		64,829	2,195	67,024
Prison	300	0.848%	4,282		4,282	145	4,427
Conservation	3,116	8.809%	44,476		44,476	1,506	45,982
AG Land Pres	789	2.231%	11,264		11,264	381	11,645
Coop Extension	7,630	21.570%	108,906		108,906	3,688	112,594
E-911	-	0.000%	-		-	-	-
Other	8,517	24.078%	121,575		121,575	4,118	125,693
Subtotal	35,373	100.000%	504,897	-	504,897	17,098	521,995
Second Allocation Total	35,373						
Total	35,373	100.000%	504,897	-	504,897	17,098	521,995

(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

2016 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	2,275,251		2,275,251	2,275,251
Deductions			-	
Capital Outlay	(445,371)		(445,371)	
			-	
Total Deductions	(445,371)	-	(445,371)	(445,371)
Allocated Additions				
Building Depreciation	121,558	-	121,558	
Equipment Depreciation	186,804	-	186,804	
Employee Benefits	404,876	231	405,107	
Liability Insurance	2,360	-	2,360	
Property Insurance	2,027	3	2,030	
Retirement Administration	7,913	20	7,933	
	-	-	-	
Information Services		443,099	443,099	
Commissioners		1,219	1,219	
Solicitor		11,028	11,028	
Purchasing		2,452	2,452	
Controller		3,031	3,031	
Treasurer		160	160	
Human Resources/Risk Mgmt		7,837	7,837	
Payroll Office		1,736	1,736	
Central Telephone		133	133	
		-	-	
Archives		78	78	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>796,847</u>	<u>477,898</u>	<u>1,274,745</u>	<u>1,274,745</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>2,626,727</u></u>	<u><u>477,898</u></u>	<u><u>3,104,625</u></u>	<u><u>3,104,625</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	850,000	203,336	27,722	607,713	11,229
<u>Other Expenses and Cost</u>					
Telephone	4,908	1,174	160	3,509	65
Training	5,649	1,351	184	4,039	75
Printing	-	-	-	-	-
Travel	661	158	22	473	9
Contract Services	955,217	228,506	31,154	682,939	12,619
Maintenance & Repairs	-	-	-	-	-
Postage	-	-	-	-	-
Advertising	543	130	18	388	7
Office Supplies	11,732	2,807	383	8,388	155
Computer Forms	(183)	(44)	(6)	(131)	(2)
Materials/Supply	-	-	-	-	-
Office Equipment	(483)	(116)	(16)	(345)	(6)
Pamphlet	-	-	-	-	-
Professional Services	1,836	439	60	1,313	24
Equipment	445,371	445,371	-	-	-
Departmental Expenditures	2,275,251	883,113	59,680	1,308,285	24,174
<u>Cost Adjustments</u>					
Deductions	(445,371)	(445,371)	-	-	-
Departmental Cost Adjustments	-	-	-	-	-
Functional Cost	1,829,880	437,742	59,680	1,308,285	24,174

**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	796,847	796,847			
REALLOCATE ADMIN		(1,234,589)	52,926	1,160,225	21,438
Allocable Costs Unallocated	2,626,727	-	112,606	2,468,510	45,612
1st Allocation	2,626,727	-	112,606	2,468,510	45,612
Additions: 2nd Central Service Centers	477,898	477,898			
REALLOCATE ADMIN		(477,898)	20,488	449,112	8,298
Allocable Costs Unallocated	477,898	-	20,488	449,112	8,298
2nd Allocation	477,898	-	20,488	449,112	8,298
Total Allocated	3,104,625	-	133,094	2,917,622	53,910

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	21,253	-	21,032	221
Human Services Center	78	-	-	78
County Annex	-	-	-	-
Information Services	443,099	16,464	419,153	7,482
Commissioners	24,760	-	24,450	310
Solicitor	1,777	-	1,777	-
Purchasing	21,704	-	21,528	176
Controller	31,198	3,417	27,107	674
Treasurer	48,134	7,184	40,371	579
Human Resources/Risk Mgmt	66,486	843	65,185	458
Payroll Office	38,054	16,106	21,827	121
Archives	9,697	-	9,347	350
Human Services	28,105	-	27,768	337
Fleet Management	-	-	-	-
Voter Registration	35,573	5,799	29,275	499
Tax Assessment	136,146	46,886	88,222	1,038
Weights & Measurers	40	-	-	40
Recorder of Deeds	15,387	-	15,347	40
Traffic Safety	15,651	-	15,530	121
Veteran's Affairs	42,566	201	42,028	337
Register of Wills	28,217	-	27,557	660
Sheriff	78,818	-	76,190	2,628
Coroner	24,253	-	23,188	1,065
Prothonotary	39,425	943	36,905	1,577
Clerk Courts	109,406	4,688	103,357	1,361
Public Defender	54,883	221	53,760	902
District Attorney	125,650	2,544	120,303	2,803
Courts	223,555	-	219,108	4,447
District Justices	122,773	648	119,335	2,790

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

User Department	Total	Operations	Program/Tech	Help Desk
Divorce Masters	8,115	-	7,899	216
Juvenile XXX	-	-	-	-
Probation	225,472	3,497	217,932	4,043
Youth Development Ctr	20,923	-	20,654	269
Prison	224,572	14,116	205,901	4,555
Public Safety	726	-	726	-
EMA	13	-	-	13
Parks	15,437	1,286	13,746	405
AG Land Pres	7,837	-	7,716	121
Pleasant Acres	185,716	7,447	173,849	4,420
Children & Youth	338,930	674	334,253	4,003
E-911	2,380	-	2,380	-
SC Training Ctr	-	-	-	-
Agency on Aging	39,349	-	39,349	-
MH/IDD	162,804	-	158,923	3,881
Health Choices	2,521	-	2,319	202
Domestic Relations	5,422	131	5,184	107
Drug & Alcohol	50,968	-	50,591	377
Human Services FGDM	149	-	-	149
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	-	-	-	-
Bridge to Health	-	-	-	-
Other	18,760	(1)	18,707	55
Subtotal	3,104,625	133,094	2,917,622	53,910
Total	3,104,625	133,094	2,917,622	53,910

YORK COUNTY, PENNSYLVANIA
Information Services
Detail Allocation of
Operations

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	37.92	14.6210%	16,464		16,464		16,464
Commissioners	-	0.0000%	-		-	-	-
Controller	6.49	2.5020%	2,817		2,817	600	3,417
Treasurer	13.64	5.2590%	5,922		5,922	1,262	7,184
Human Resources/Risk Mgmt	1.60	0.6170%	695		695	148	843
Payroll Office	30.58	11.7910%	13,277		13,277	2,829	16,106
Human Services	-	0.0000%	-		-	-	-
Voter Registration	11.01	4.2450%	4,780		4,780	1,019	5,799
Tax Assessment	89.02	34.3230%	38,650		38,650	8,236	46,886
Veteran's Affairs	0.38	0.1470%	166		166	35	201
Prothonotary	1.79	0.6900%	777		777	166	943
Clerk Courts	8.90	3.4320%	3,865		3,865	823	4,688
Public Defender	0.42	0.1620%	182		182	39	221
District Attorney	4.83	1.8620%	2,097		2,097	447	2,544
District Justices	1.23	0.4740%	534		534	114	648
Probation	6.64	2.5600%	2,883		2,883	614	3,497
Prison	26.80	10.3330%	11,636		11,636	2,480	14,116
Parks	2.44	0.9410%	1,060		1,060	226	1,286
Pleasant Acres	14.14	5.4520%	6,139		6,139	1,308	7,447
Children & Youth	1.28	0.4940%	556		556	118	674
Domestic Relations	0.25	0.0960%	108		108	23	131
Other	-	0.0000%	(2)		(2)	1	(1)
Subtotal	259	100.001%	112,606	-	112,606	20,488	133,094
Second Allocation Total	221						
Total	259	100.000%	112,606	-	112,606	20,488	133,094

(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	76.29	0.852%	21,032		21,032		21,032
Information Services	1,520.07	16.980%	419,153		419,153		419,153
Commissioners	72.56	0.811%	20,020		20,020	4,430	24,450
Solicitor	5.26	0.059%	1,456		1,456	321	1,777
Purchasing	63.92	0.714%	17,625		17,625	3,903	21,528
Controller	80.50	0.899%	22,192		22,192	4,915	27,107
Treasurer	119.86	1.339%	33,053		33,053	7,318	40,371
Human Resources/Risk Mgmt	193.53	2.162%	53,369		53,369	11,816	65,185
Payroll Office	64.78	0.724%	17,872		17,872	3,955	21,827
Archives	27.77	0.310%	7,652		7,652	1,695	9,347
Human Services	82.44	0.921%	22,735		22,735	5,033	27,768
Voter Registration	86.90	0.971%	23,969		23,969	5,306	29,275
Tax Assessment	261.94	2.926%	72,229		72,229	15,993	88,222
Recorder of Deeds	45.57	0.509%	12,565		12,565	2,782	15,347
Traffic Safety	46.14	0.515%	12,713		12,713	2,817	15,530
Veteran's Affairs	124.76	1.394%	34,411		34,411	7,617	42,028
Register of Wills	81.81	0.914%	22,562		22,562	4,995	27,557
Sheriff	226.21	2.527%	62,379		62,379	13,811	76,190
Coroner	68.87	0.769%	18,983		18,983	4,205	23,188
Prothonotary	109.57	1.224%	30,215		30,215	6,690	36,905
Clerk Courts	306.87	3.428%	84,621		84,621	18,736	103,357
Public Defender	159.63	1.783%	44,014		44,014	9,746	53,760
District Attorney	357.21	3.990%	98,494		98,494	21,809	120,303
Courts	650.58	7.267%	179,387		179,387	39,721	219,108
District Justices	354.29	3.958%	97,704		97,704	21,631	119,335
Divorce Masters	23.45	0.262%	6,467		6,467	1,432	7,899
Probation	647.09	7.228%	178,424		178,424	39,508	217,932
Youth Development Ctr	61.33	0.685%	16,909		16,909	3,745	20,654
Prison	611.35	6.829%	168,575		168,575	37,326	205,901
Public Safety	2.19	0.024%	592		592	134	726
Parks	40.79	0.456%	11,256		11,256	2,490	13,746
Conservation	8.80	0.098%	2,419		2,419	537	2,956
AG Land Pres	22.88	0.256%	6,319		6,319	1,397	7,716
Planning	13.97	0.156%	3,851		3,851	853	4,704
Coop Extension	0.58	0.006%	148		148	35	183
Pleasant Acres	516.17	5.766%	142,334		142,334	31,515	173,849
Children & Youth	992.45	11.086%	273,659		273,659	60,594	334,253
E-911	7.05	0.079%	1,950		1,950	430	2,380
Agency on Aging	116.86	1.305%	32,214		32,214	7,135	39,349
MH/IDD	471.84	5.271%	130,115		130,115	28,808	158,923

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Health Choices	6.85	0.077%	1,901		1,901	418	2,319
Domestic Relations	15.36	0.172%	4,246		4,246	938	5,184
Drug & Alcohol	150.18	1.678%	41,422		41,422	9,169	50,591
Other	55.69	0.623%	15,304		15,304	3,403	18,707
<hr/>							
Subtotal	8,952	100.003%	2,468,510	-	2,468,510	449,112	2,917,622
Second Allocation Total	7,356						
<hr/>							
Total	8,952	100.000%	2,468,510	-	2,468,510	449,112	2,917,622

(A) Alloc basis Actual Program/Tech Support Hours By Department
 Source: Information Services

YORK COUNTY, PENNSYLVANIA
Information Services
Detail Allocation of
Help Desk

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	20	0.485%	221		221		221
Human Services Center	7	0.170%	78		78		78
Information Services	677	16.404%	7,482		7,482		7,482
Commissioners	23	0.557%	254		254	56	310
Purchasing	13	0.315%	144		144	32	176
Controller	50	1.212%	553		553	121	674
Treasurer	43	1.042%	475		475	104	579
Human Resources/Risk Mgmt	34	0.824%	376		376	82	458
Payroll Office	9	0.218%	99		99	22	121
Archives	26	0.630%	287		287	63	350
Human Services	25	0.606%	276		276	61	337
Voter Registration	37	0.897%	409		409	90	499
Tax Assessment	77	1.866%	851		851	187	1,038
Weights & Measurers	3	0.073%	33		33	7	40
Recorder of Deeds	3	0.073%	33		33	7	40
Traffic Safety	9	0.218%	99		99	22	121
Veteran's Affairs	25	0.606%	276		276	61	337
Register of Wills	49	1.187%	541		541	119	660
Sheriff	195	4.725%	2,155		2,155	473	2,628
Coroner	79	1.914%	873		873	192	1,065
Prothonotary	117	2.835%	1,293		1,293	284	1,577
Clerk Courts	101	2.447%	1,116		1,116	245	1,361
Public Defender	67	1.623%	740		740	162	902
District Attorney	208	5.040%	2,299		2,299	504	2,803
Courts	330	7.996%	3,647		3,647	800	4,447
District Justices	207	5.016%	2,288		2,288	502	2,790
Divorce Masters	16	0.388%	177		177	39	216
Probation	300	7.269%	3,316		3,316	727	4,043
Youth Development Ctr	20	0.485%	221		221	48	269
Prison	338	8.190%	3,736		3,736	819	4,555
EMA	1	0.024%	11		11	2	13
Parks	30	0.727%	332		332	73	405
AG Land Pres	9	0.218%	99		99	22	121
Pleasant Acres	328	7.948%	3,625		3,625	795	4,420
Children & Youth	297	7.197%	3,283		3,283	720	4,003
MH/IDD	288	6.978%	3,183		3,183	698	3,881
Health Choices	15	0.363%	166		166	36	202
Domestic Relations	8	0.194%	88		88	19	107

**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
Drug & Alcohol	28	0.678%	309		309	68	377
Human Services FGDM	11	0.267%	122		122	27	149
Other	4	0.097%	46		46	9	55
<hr/>							
Subtotal	4,127	100.000%	45,612	-	45,612	8,298	53,910
Second Allocation Total	3,423						
<hr/>							
Total	4,127	100.000%	45,612	-	45,612	8,298	53,910

(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	586,554		586,554	586,554
Deductions			-	
Grant	(82,603)		(82,603)	
Total Deductions	(82,603)	-	(82,603)	(82,603)
Allocated Additions				
Building Depreciation	57,792	-	57,792	
Equipment Depreciation	3,879	-	3,879	
Employee Benefits	272,610	152	272,762	
Liability Insurance	1,249	-	1,249	
Property Insurance	969	2	971	
Retirement Administration	2,790	7	2,797	
	-	-	-	
	-	-	-	
Information Services	20,274	4,486	24,760	
Commissioners		4,031	4,031	
Solicitor		57,652	57,652	
Purchasing		1,257	1,257	
Controller		22,736	22,736	
Treasurer		23,987	23,987	
Human Resources/Risk Mgmt		2,766	2,766	
Payroll Office		613	613	
Central Telephone		33	33	
		-	-	
Archives		4,102	4,102	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>394,405</u>	<u>125,198</u>	<u>519,603</u>	<u>519,603</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>898,356</u></u>	<u><u>125,198</u></u>	<u><u>1,023,554</u></u>	<u><u>1,023,554</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	452,314	29,701	69,030	63,178		290,405
<u>Other Expenses and Cost</u>						
Advertising	3,362					3,362
Postage	61	4	9	9	-	39
Telephone	1,567	103	239	219	-	1,006
Assoc Dues	22,705	1,491	3,465	3,171	-	14,578
Printing	764	50	117	107	-	491
Travel	3,034	199	463	424	-	1,948
Contracted Services	1,941	127	296	271	-	1,246
Training	1,595	105	243	223	-	1,024
Office Equipment	625	41	95	87	-	401
Subscriptions	312	20	48	44	-	200
Equipment Rental	1,641	108	250	229	-	1,054
Office Supplies	3,095	203	472	432	-	1,987
Maintenance & Repairs	200	13	31	28	-	128
Professional Services	10,735	705	1,638	1,499	-	6,892
York Airport Penndot Project	82,603					82,603
Offcl Function	-					
Capital Outlay	-					
Departmental Expenditures	586,554	32,871	76,397	69,921	-	407,365
<u>Cost Adjustments</u>						
Deductions	(82,603)					(82,603)
Departmental Cost Adjustments	-					
	-					
Functional Cost	503,951	32,871	76,397	69,921	-	324,762

**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	394,405	394,405				
REALLOCATE ADMIN		(427,276)	58,956	53,958	-	314,362
Allocable Costs	898,356	-	135,353	123,879	-	639,124
Unallocated	(639,124)					(639,124)
1st Allocation	259,232	-	135,353	123,879	-	-
Additions: 2nd Central Service Centers	125,198	125,198				
REALLOCATE ADMIN		(125,198)	20,450	18,716	-	86,032
Allocable Costs	125,198	-	20,450	18,716	-	86,032
Unallocated	(86,032)					(86,032)
2nd Allocation	39,166	-	20,450	18,716	-	-
Total Allocated	298,398	-	155,803	142,595	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Employee Benefits	1,973	1,973	-	-
Liability Insurance	7	7	-	-
Property Insurance	3	3	-	-
Retirement Administration	149	99	50	-
County Maintenance	2,976	1,634	1,342	-
Human Services Center	904	506	398	-
County Annex	730	382	348	-
Information Services	1,219	374	845	-
Commissioners	4,031	3,732	299	-
Solicitor	360	188	172	-
Purchasing	527	355	172	-
Controller	790	159	631	-
Treasurer	2,324	1,922	402	-
Human Resources/Risk Mgmt	1,164	533	631	-
Payroll Office	207	35	172	-
Central Telephone	237	123	114	-
Archives	1,496	1,036	460	-
Human Services	1,356	725	631	-
Fleet Management	2,167	1,938	229	-
Voter Registration	8,134	7,846	288	-
Tax Assessment	1,808	430	1,378	-
Weights & Measurers	64	6	58	-
Tax Collectors	1,423	45	1,378	-
Tax Claims	5,502	5,502	-	-
Recorder of Deeds	895	379	516	-
Traffic Safety	1,546	1,374	172	-
Traffic Safety MLR	-	-	-	-
Veteran's Affairs	2,648	2,360	288	-
Register of Wills	833	317	516	-
Sheriff	7,643	1,846	5,797	-
Coroner	1,764	1,476	288	-
Prothonotary	2,105	612	1,493	-
Clerk Courts	2,934	753	2,181	-
Public Defender	2,703	580	2,123	-
District Attorney	10,379	5,099	5,280	-
Courts	21,591	16,654	4,937	-
District Justices	12,567	7,515	5,052	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Constables	3,509	3,509	-	-
Divorce Masters	369	81	288	-
Controlled Subst	1,866	1,866	-	-
Juvenile XXX	-	-	-	-
Probation	12,393	2,635	9,758	-
Youth Development Ctr	3,016	778	2,238	-
Maint Adults	96	96	-	-
Prison	36,828	8,356	28,472	-
Public Safety	107	49	58	-
EMA	554	209	345	-
Radiation Act	120	120	-	-
HazMat	390	390	-	-
Parks	6,440	4,317	2,123	-
Conservation	1,113	137	976	-
AG Land Pres	243	71	172	-
Planning	23	23	-	-
Coop Extension	1,083	623	460	-
Pleasant Acres	38,063	10,969	27,094	-
Human Services MLR	-	-	-	-
Children & Youth	28,132	19,465	8,667	-
Children & Youth MLR	-	-	-	-
E-911	9,814	3,500	6,314	-
E-911 Maintenance	229	-	229	-
Liquid Fuels	649	649	-	-
SC Training Ctr	-	-	-	-
Agency on Aging	13,077	8,887	4,190	-
Aging MLR	-	-	-	-
MH/IDD	17,732	9,695	8,037	-
MH/IDD MLR	-	-	-	-
Health Choices	1,165	993	172	-
Health Choices MLR	-	-	-	-
Domestic Relations	5,410	1,679	3,731	-
Domestic Relations MLR	-	-	-	-
Weatherization Liheap	1,134	1,134	-	-
CDBG	1,293	1,293	-	-
Public Relations	107	49	58	-
Retirement Fund	770	770	-	-
	-	-	-	-
Human Services FGDM	232	232	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	236	236	-	-
Bridge to Health	-	-	-	-
Other	2,403	2,405	(2)	-
Subtotal	298,398	155,803	142,595	-
Total	298,398	155,803	142,595	-

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	1,174	1.458%	1,973		1,973		1,973
Liability Insurance	4	0.005%	7		7		7
Property Insurance	2	0.002%	3		3		3
Retirement Administration	59	0.073%	99		99		99
County Maintenance	972	1.207%	1,634		1,634		1,634
Human Services Center	301	0.374%	506		506		506
County Annex	227	0.282%	382		382		382
Information Services	222	0.276%	374		374		374
Commissioners	2,221	2.757%	3,732		3,732		3,732
Solicitor	97	0.120%	162		162	26	188
Purchasing	182	0.226%	306		306	49	355
Controller	81	0.101%	137		137	22	159
Treasurer	985	1.223%	1,655		1,655	267	1,922
Human Resources/Risk Mgmt	273	0.339%	459		459	74	533
Payroll Office	18	0.022%	30		30	5	35
Central Telephone	63	0.078%	106		106	17	123
Archives	531	0.659%	892		892	144	1,036
Human Services	371	0.461%	624		624	101	725
Fleet Management	993	1.233%	1,669		1,669	269	1,938
Voter Registration	4,020	4.991%	6,755		6,755	1,091	7,846
Tax Assessment	220	0.273%	370		370	60	430
Weights & Measurers	3	0.004%	5		5	1	6
Tax Collectors	23	0.029%	39		39	6	45
Tax Claims	2,819	3.500%	4,737		4,737	765	5,502
Recorder of Deeds	194	0.241%	326		326	53	379
Traffic Safety	704	0.874%	1,183		1,183	191	1,374
Veteran's Affairs	1,209	1.501%	2,032		2,032	328	2,360
Register of Wills	163	0.202%	273		273	44	317
Sheriff	946	1.174%	1,589		1,589	257	1,846
Coroner	756	0.939%	1,271		1,271	205	1,476
Prothonotary	313	0.389%	527		527	85	612
Clerk Courts	386	0.479%	648		648	105	753
Public Defender	297	0.369%	499		499	81	580
District Attorney	2,612	3.243%	4,390		4,390	709	5,099
Courts	8,533	10.594%	14,339		14,339	2,315	16,654
District Justices	3,850	4.780%	6,470		6,470	1,045	7,515
Constables	1,798	2.232%	3,021		3,021	488	3,509
Divorce Masters	42	0.052%	70		70	11	81
Controlled Subst	956	1.187%	1,607		1,607	259	1,866
Juvenile XXX		0.000%	-		-	-	-
Probation	1,350	1.676%	2,269		2,269	366	2,635

**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	399	0.495%	670		670	108	778
Maint Adults	49	0.061%	83		83	13	96
Prison	4,281	5.315%	7,194		7,194	1,162	8,356
Public Safety	25	0.031%	42		42	7	49
EMA	107	0.133%	180		180	29	209
Radiation Act	61	0.076%	103		103	17	120
HazMat	200	0.248%	336		336	54	390
Parks	2,212	2.746%	3,717		3,717	600	4,317
Conservation	70	0.087%	118		118	19	137
AG Land Pres	36	0.045%	61		61	10	71
Planning	12	0.015%	20		20	3	23
Coop Extension	319	0.396%	536		536	87	623
Pleasant Acres	5,620	6.977%	9,444		9,444	1,525	10,969
Children & Youth	9,973	12.382%	16,759		16,759	2,706	19,465
E-911	1,793	2.226%	3,013		3,013	487	3,500
Liquid Fuels	333	0.413%	559		559	90	649
Agency on Aging	4,553	5.653%	7,652		7,652	1,235	8,887
MH/IDD	4,967	6.167%	8,347		8,347	1,348	9,695
Health Choices	509	0.632%	855		855	138	993
Domestic Relations	860	1.068%	1,446		1,446	233	1,679
Weatherization Liheap	581	0.721%	976		976	158	1,134
CDBG	662	0.822%	1,113		1,113	180	1,293
Public Relations	25	0.031%	42		42	7	49
Retirement Fund	395	0.490%	663		663	107	770
Drug & Alcohol	1,060	1.316%	1,781		1,781	288	2,069
Human Services FGDM	119	0.148%	200		200	32	232
Weatherization DOE	121	0.150%	203		203	33	236
Other	1,234	1.532%	2,070		2,070	335	2,405
<hr/>							
Subtotal	80,546	100.000%	135,353	-	135,353	20,450	155,803
Second Allocation Total	75,364						
<hr/>							
Total	80,546	100.000%	135,353	-	135,353	20,450	155,803

(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%	50		50		50
County Maintenance	27.00	1.083%	1,342		1,342		1,342
Human Services Center	8.00	0.321%	398		398		398
County Annex	7.00	0.281%	348		348		348
Information Services	17.00	0.682%	845		845		845
Commissioners	6.00	0.241%	299		299		299
Solicitor	3.00	0.120%	149		149	23	172
Purchasing	3.00	0.120%	149		149	23	172
Controller	11.00	0.441%	546		546	85	631
Treasurer	7.00	0.281%	348		348	54	402
Human Resources/Risk Mgmt	11.00	0.441%	546		546	85	631
Payroll Office	3.00	0.120%	149		149	23	172
Central Telephone	2.00	0.080%	99		99	15	114
Archives	8.00	0.321%	398		398	62	460
Human Services	11.00	0.441%	546		546	85	631
Fleet Management	4.00	0.160%	198		198	31	229
Voter Registration	5.00	0.201%	249		249	39	288
Tax Assessment	24.00	0.963%	1,193		1,193	185	1,378
Weights & Measurers	1.00	0.040%	50		50	8	58
Tax Collectors	24.00	0.963%	1,193		1,193	185	1,378
Recorder of Deeds	9.00	0.361%	447		447	69	516
Traffic Safety	3.00	0.120%	149		149	23	172
Veteran's Affairs	5.00	0.201%	249		249	39	288
Register of Wills	9.00	0.361%	447		447	69	516
Sheriff	101.00	4.051%	5,018		5,018	779	5,797
Coroner	5.00	0.201%	249		249	39	288
Prothonotary	26.00	1.043%	1,292		1,292	201	1,493
Clerk Courts	38.00	1.524%	1,888		1,888	293	2,181
Public Defender	37.00	1.484%	1,838		1,838	285	2,123
District Attorney	92.00	3.690%	4,571		4,571	709	5,280
Courts	86.00	3.450%	4,274		4,274	663	4,937
District Justices	88.00	3.530%	4,373		4,373	679	5,052
Divorce Masters	5.00	0.201%	249		249	39	288
Probation	170.00	6.819%	8,447		8,447	1,311	9,758
Youth Development Ctr	39.00	1.564%	1,937		1,937	301	2,238
Prison	496.00	19.896%	24,647		24,647	3,825	28,472
Public Safety	1.00	0.040%	50		50	8	58
EMA	6.00	0.241%	299		299	46	345
Parks	37.00	1.484%	1,838		1,838	285	2,123

**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
Conservation	17.00	0.682%	845		845	131	976
AG Land Pres	3.00	0.120%	149		149	23	172
Coop Extension	8.00	0.321%	398		398	62	460
Pleasant Acres	472.00	18.933%	23,454		23,454	3,640	27,094
Children & Youth	151.00	6.057%	7,503		7,503	1,164	8,667
E-911	110.00	4.412%	5,466		5,466	848	6,314
E-911 Maintenance	4.00	0.160%	198		198	31	229
Agency on Aging	73.00	2.928%	3,627		3,627	563	4,190
MH/IDD	140.00	5.616%	6,957		6,957	1,080	8,037
Health Choices	3.00	0.120%	149		149	23	172
Domestic Relations	65.00	2.607%	3,230		3,230	501	3,731
Public Relations	1.00	0.040%	50		50	8	58
Drug & Alcohol	10.00	0.401%	497		497	77	574
Other		0.000%	(1)		(1)	(1)	(2)
<hr/>							
Subtotal	2,493	100.000%	123,879	-	123,879	18,716	142,595
Second Allocation Total	2,427						
<hr/>							
Total	2,493	100.000%	123,879	-	123,879	18,716	142,595

(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

2016 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	286,124		286,124	286,124
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	10,297	-	10,297	
Equipment Depreciation	31	-	31	
Employee Benefits	103,554	58	103,612	
Liability Insurance	623	-	623	
Property Insurance	173	-	173	
Retirement Administration	1,395	3	1,398	
Information Services	1,456	321	1,777	
Commissioners	311	49	360	
Solicitor		-	-	
Purchasing		263	263	
Controller		1,200	1,200	
Treasurer		125	125	
Human Resources/Risk Mgmt		1,381	1,381	
Payroll Office		305	305	
Central Telephone		-	-	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>124,048</u>	<u>4,306</u>	<u>128,354</u>	<u>128,354</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>410,172</u></u>	<u><u>4,306</u></u>	<u><u>414,478</u></u>	<u><u>414,478</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	227,211		227,211		
<u>Other Expenses and Cost</u>					
Postage	15		15		
Telephone	369		369		
Training	651		651		
Assoc Dues	1,438		1,438		
Travel	-				
Prothonotary Fees	914		914		
Contracted Services	5,584		5,584		
Professional Services	42,580			42,580	
Printing	48		48		
Transcripts	5,074		5,074		
Subscriptions/Publication	1,426		1,426		
Office Supplies	814		814		
Office Equipment	-				
Capital Outlay	-				
Departmental Expenditures	286,124	-	243,544	42,580	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					
	-				
<hr/>					
Functional Cost	286,124	-	243,544	42,580	-
Additions: 1st					
Central Service Centers	124,048	124,048			
REALLOCATE ADMIN		(124,048)	124,048	-	-
<hr/>					
Allocable Costs	410,172	-	367,592	42,580	-
Unallocated	-				-
1st Allocation	410,172	-	367,592	42,580	-

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

	Total	General & Administration	Legal Counsel	Other Legal Counsel		
Additions: 2nd Central Service Centers	4,306	4,306				
REALLOCATE ADMIN		(4,306)	4,306	-	-	
Allocable Costs	4,306	-	4,306	-	-	
Unallocated	-				-	
2nd Allocation	4,306	-	4,306	-	-	
Total Allocated	414,478	-	371,898	42,580	-	

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

User Department	Total	Legal Counsel	Other Legal Counsel
County Maintenance	11,028	11,028	-
Information Services	11,028	11,028	-
Commissioners	57,652	55,139	2,513
Purchasing	7,461	7,461	-
Controller	11,192	11,192	-
Treasurer	7,461	7,461	-
Human Resources/Risk Mgmt	18,653	18,653	-
Archives	1,865	1,865	-
Risk Management	-	-	-
Human Services	7,461	7,461	-
Voter Registration	18,653	18,653	-
Tax Assessment	3,731	3,731	-
Sheriff	15,243	14,922	321
Coroner	3,731	3,731	-
Prothonotary	7,461	7,461	-
Public Defender	5,566	3,731	1,835
District Attorney	31,357	22,383	8,974
Courts	7,461	7,461	-
Juvenile XXX	-	-	-
Probation	11,321	11,192	129
Youth Development Ctr	3,731	3,731	-
Prison	52,600	37,304	15,296
EMA	14,922	14,922	-
Parks	11,192	11,192	-
AG Land Pres	1,865	1,865	-
Planning	-	-	-
Pleasant Acres	35,158	22,383	12,775
Children & Youth	13,057	13,057	-
Agency on Aging	3,731	3,731	-
MH/IDD	3,731	3,731	-
Domestic Relations	3,731	3,731	-
Other	(13)	(13)	-
Subtotal	414,478	371,898	42,580
Total	414,478	371,898	42,580

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%	11,028		11,028		11,028
Information Services	3.00	3.000%	11,028		11,028		11,028
Commissioners	15.00	15.000%	55,139		55,139		55,139
Purchasing	2.00	2.000%	7,352		7,352	109	7,461
Controller	3.00	3.000%	11,028		11,028	164	11,192
Treasurer	2.00	2.000%	7,352		7,352	109	7,461
Human Resources/Risk Mgmt	5.00	5.000%	18,380		18,380	273	18,653
Archives	0.50	0.500%	1,838		1,838	27	1,865
Human Services	2.00	2.000%	7,352		7,352	109	7,461
Voter Registration	5.00	5.000%	18,380		18,380	273	18,653
Tax Assessment	1.00	1.000%	3,676		3,676	55	3,731
Weights & Measurers	1.00	1.000%	3,676		3,676	55	3,731
Tax Claims	2.00	2.000%	7,352		7,352	109	7,461
Recorder of Deeds	1.00	1.000%	3,676		3,676	55	3,731
Veteran's Affairs	0.50	0.500%	1,838		1,838	27	1,865
Register of Wills	1.00	1.000%	3,676		3,676	55	3,731
Sheriff	4.00	4.000%	14,704		14,704	218	14,922
Coroner	1.00	1.000%	3,676		3,676	55	3,731
Prothonotary	2.00	2.000%	7,352		7,352	109	7,461
Clerk Courts	1.00	1.000%	3,676		3,676	55	3,731
Public Defender	1.00	1.000%	3,676		3,676	55	3,731
District Attorney	6.00	6.000%	22,056		22,056	327	22,383
Courts	2.00	2.000%	7,352		7,352	109	7,461
Probation	3.00	3.000%	11,028		11,028	164	11,192
Youth Development Ctr	1.00	1.000%	3,676		3,676	55	3,731
Prison	10.00	10.000%	36,759		36,759	545	37,304
EMA	4.00	4.000%	14,704		14,704	218	14,922
Parks	3.00	3.000%	11,028		11,028	164	11,192
AG Land Pres	0.50	0.500%	1,838		1,838	27	1,865
Pleasant Acres	6.00	6.000%	22,056		22,056	327	22,383
Children & Youth	3.50	3.500%	12,866		12,866	191	13,057
E-911	1.00	1.000%	3,676		3,676	55	3,731
Agency on Aging	1.00	1.000%	3,676		3,676	55	3,731
MH/IDD	1.00	1.000%	3,676		3,676	55	3,731
Domestic Relations	1.00	1.000%	3,676		3,676	55	3,731
Weatherization Liheap	0.50	0.500%	1,838		1,838	27	1,865
CDBG	0.50	0.500%	1,838		1,838	27	1,865
Other		0.000%	(6)		(6)	(7)	(13)
<hr/>							
Subtotal	100	100.000%	367,592	-	367,592	4,306	371,898
Second Allocation Total	79						
<hr/>							
Total	100	100.000%	367,592	-	367,592	4,306	371,898

(A) Alloc basis: Actual Time Spent By Department
Source: Solicitor

YORK COUNTY, PENNSYLVANIA
Solicitor
Detail Allocation of
Other Legal Counsel

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	737	1.731%	737		737		737
Commissioners	2,513	5.902%	2,513		2,513		2,513
Sheriff	321	0.754%	321		321	-	321
Public Defender	1,835	4.310%	1,835		1,835	-	1,835
District Attorney	8,974	21.076%	8,974		8,974	-	8,974
Probation	129	0.303%	129		129	-	129
Prison	15,296	35.923%	15,296		15,296	-	15,296
Pleasant Acres	12,775	30.002%	12,775		12,775	-	12,775
Other	-	0.000%	-		-	-	-
<hr/>							
Subtotal	42,580	100.000%	42,580	-	42,580	-	42,580
Second Allocation Total	39,330						
<hr/>							
Total	42,580	100.000%	42,580	-	42,580	-	42,580

(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

**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	129,365		129,365	129,365
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	31,641	-	31,641	
Equipment Depreciation	1,477	-	1,477	
Employee Benefits	46,074	27	46,101	
Liability Insurance	301	-	301	
Property Insurance	531	1	532	
Retirement Administration	1,395	3	1,398	
County Maintenance	19,076	1,847	20,923	
Information Services	17,769	3,935	21,704	
Commissioners	455	72	527	
Solicitor	7,352	109	7,461	
Purchasing		6,205	6,205	
Controller		2,223	2,223	
Treasurer		-	-	
Human Resources/Risk Mgmt		1,381	1,381	
Payroll Office		305	305	
Central Telephone		33	33	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>126,071</u>	<u>16,141</u>	<u>142,212</u>	<u>142,212</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>255,436</u></u>	<u><u>16,141</u></u>	<u><u>271,577</u></u>	<u><u>271,577</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	107,132		107,132	
	-			
<u>Other Expenses and Cost</u>				
Advertising	-			
Telephone	471		471	
Assoc Dues	138		138	
Printing	788		788	
Maintenance and Repairs	-			
Contracted Services	3,021		3,021	
Equipment Rental	882		882	
Travel	4		4	
Training	-			
Office Equipment	-			
Office Supplies	16,929		16,929	
Departmental Expenditures	129,365	-	129,365	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
Functional Cost	129,365	-	129,365	-

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

	Total	General & Administration	Purchasing	
Additions: 1st Central Service Centers	126,071	126,071		
REALLOCATE ADMIN		(126,071)	126,071	-
Allocable Costs	255,436	-	255,436	-
Unallocated	-			-
1st Allocation	255,436	-	255,436	-
Additions: 2nd Central Service Centers	16,141	16,141		
REALLOCATE ADMIN		(16,141)	16,141	-
Allocable Costs	16,141	-	16,141	-
Unallocated	-			-
2nd Allocation	16,141	-	16,141	-
Total Allocated	271,577	-	271,577	-

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

User Department	Total	
County Maintenance	12,348	12,348
Human Services Center	3,165	3,165
County Annex	1,816	1,816
Information Services	2,452	2,452
Commissioners	1,257	1,257
Solicitor	263	263
Purchasing	6,205	6,205
Controller	780	780
Treasurer	1,195	1,195
Human Resources/Risk Mgmt	2,643	2,643
Payroll Office	282	282
Central Telephone	118	118
Archives	1,114	1,114
Human Services	1,545	1,545
Fleet Management	1,644	1,644
Voter Registration	1,778	1,778
Tax Assessment	1,827	1,827
Weights & Measurers	150	150
Tax Collectors	350	350
Tax Claims	399	399
Recorder of Deeds	1,297	1,297
Traffic Safety	1,844	1,844
Veteran's Affairs	746	746
Register of Wills	1,179	1,179
Sheriff	7,676	7,676
Coroner	1,811	1,811
Prothonotary	2,941	2,941
Clerk Courts	3,854	3,854
Public Defender	996	996
District Attorney	10,816	10,816
Courts	10,914	10,914
District Justices	32,296	32,296
Constables	33	33
Divorce Masters	366	366
Juvenile XXX	-	-
Probation	11,481	11,481
Youth Development Ctr	3,870	3,870
Maint Adults	-	-
Prison	26,863	26,863

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

User Department	Total	
Public Safety	199	199
EMA	1,378	1,378
Radiation Act	832	832
HazMat	2,757	2,757
Parks	8,805	8,805
Conservation	118	118
Coop Extension	1,529	1,529
Pleasant Acres	2,875	2,875
Children & Youth	22,028	22,028
E-911	8,903	8,903
E-911 Maintenance	2,924	2,924
Liquid Fuels	547	547
Agency on Aging	25,518	25,518
MH/IDD	13,124	13,124
Health Choices	947	947
Domestic Relations	3,173	3,173
Public Relations	183	183
Retirement Fund	-	-
Drug & Alcohol	6,877	6,877
Human Services FGDM	1,378	1,378
Other	6,031	6,031
Subtotal	271,577	271,577
Total	271,577	271,577

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
Employee Benefits	1	0.006%	15		15		15
Liability Insurance		0.000%	-		-		-
Property Insurance		0.000%	-		-		-
Retirement Administration	7	0.043%	110		110		110
County Maintenance	796	4.834%	12,348		12,348		12,348
Human Services Center	204	1.239%	3,165		3,165		3,165
County Annex	117	0.711%	1,816		1,816		1,816
Information Services	158	0.960%	2,452		2,452		2,452
Commissioners	81	0.492%	1,257		1,257		1,257
Solicitor	17	0.103%	263		263		263
Purchasing	400	2.429%	6,205		6,205		6,205
Controller	47	0.285%	728		728	52	780
Treasurer	72	0.437%	1,116		1,116	79	1,195
Human Resources/Risk Mgmt	159	0.966%	2,468		2,468	175	2,643
Payroll Office	17	0.103%	263		263	19	282
Central Telephone	7	0.043%	110		110	8	118
Archives	67	0.407%	1,040		1,040	74	1,114
Human Services	93	0.565%	1,443		1,443	102	1,545
Fleet Management	99	0.601%	1,535		1,535	109	1,644
Voter Registration	107	0.650%	1,660		1,660	118	1,778
Tax Assessment	110	0.668%	1,706		1,706	121	1,827
Weights & Measurers	9	0.055%	140		140	10	150
Tax Collectors	21	0.128%	327		327	23	350
Tax Claims	24	0.146%	373		373	26	399
Recorder of Deeds	78	0.474%	1,211		1,211	86	1,297
Traffic Safety	111	0.674%	1,722		1,722	122	1,844
Veteran's Affairs	45	0.273%	697		697	49	746
Register of Wills	71	0.431%	1,101		1,101	78	1,179
Sheriff	462	2.806%	7,168		7,168	508	7,676
Coroner	109	0.662%	1,691		1,691	120	1,811
Prothonotary	177	1.075%	2,746		2,746	195	2,941
Clerk Courts	232	1.409%	3,599		3,599	255	3,854
Public Defender	60	0.364%	930		930	66	996
District Attorney	651	3.954%	10,100		10,100	716	10,816
Courts	657	3.990%	10,192		10,192	722	10,914
District Justices	1,944	11.807%	30,159		30,159	2,137	32,296
Constables	2	0.012%	31		31	2	33
Divorce Masters	22	0.134%	342		342	24	366
Controlled Subst	61	0.370%	945		945	67	1,012

**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
Juvenile XXX	-	0.000%	-	-	-	-	-
Probation	691	4.197%	10,721		10,721	760	11,481
Youth Development Ctr	233	1.415%	3,614		3,614	256	3,870
Prison	1,617	9.821%	25,086		25,086	1,777	26,863
Public Safety	12	0.073%	186		186	13	199
EMA	83	0.504%	1,287		1,287	91	1,378
Radiation Act	50	0.304%	777		777	55	832
HazMat	166	1.008%	2,575		2,575	182	2,757
Parks	530	3.219%	8,222		8,222	583	8,805
Conservation	7	0.043%	110		110	8	118
Coop Extension	92	0.559%	1,428		1,428	101	1,529
Pleasant Acres	173	1.051%	2,685		2,685	190	2,875
Children & Youth	1,326	8.053%	20,570		20,570	1,458	22,028
E-911	536	3.255%	8,314		8,314	589	8,903
E-911 Maintenance	176	1.069%	2,731		2,731	193	2,924
Liquid Fuels	33	0.200%	511		511	36	547
Agency on Aging	1,536	9.329%	23,830		23,830	1,688	25,518
MH/IDD	790	4.798%	12,256		12,256	868	13,124
Health Choices	57	0.346%	884		884	63	947
Domestic Relations	191	1.160%	2,963		2,963	210	3,173
Public Relations	11	0.067%	171		171	12	183
Drug & Alcohol	414	2.514%	6,422		6,422	455	6,877
Human Services FGDM	83	0.504%	1,287		1,287	91	1,378
Other	363	2.205%	5,632		5,632	399	6,031
<hr/>							
Subtotal	16,465	100.000%	255,436	-	255,436	16,141	271,577
Second Allocation Total	14,684						
<hr/>							
Total	16,465	100.000%	255,436	-	255,436	16,141	271,577

(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

2016 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	848,511		848,511	848,511
Deductions			-	
Capital Outlay	-		-	
	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	61,898	-	61,898	
Equipment Depreciation	3,540	-	3,540	
Employee Benefits	285,533	161	285,694	
Liability Insurance	1,509	-	1,509	
Property Insurance	1,038	2	1,040	
Retirement Administration	5,123	13	5,136	
Information Services	25,562	5,636	31,198	
Commissioners	683	107	790	
Solicitor	11,028	164	11,192	
Purchasing	728	52	780	
Controller		1,241	1,241	
Treasurer		-	-	
Human Resources/Risk Mgmt		5,070	5,070	
Payroll Office		1,122	1,122	
Central Telephone		33	33	
		-	-	
Archives		6,571	6,571	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>433,959</u>	<u>23,786</u>	<u>457,745</u>	<u>457,745</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,282,470</u></u>	<u><u>23,786</u></u>	<u><u>1,306,256</u></u>	<u><u>1,306,256</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	533,132	37,379	312,840	46,190	30,261		15,835	90,627
Other Expenses and Cost								
Advertising	179	13	105	16	10		5	30
Postage		-	-	-	-		-	-
Telephone	1,538	108	902	133	87		46	261
Training	2,410	169	1,414	209	137		72	410
Assoc Dues	2,875	202	1,687	249	163		85	489
Computer Forms	150	11	88	13	9		4	25
Travel	5,541	388	3,251	480	315		165	942
Contracted Services	6,317		6,317					
Professional Services	289,438					198,783		90,655
Maintenance & Repairs		-	-	-	-		-	-
Office Equipment	900	63	528	78	51		27	153
Subscriptions - Pamphlet	752	53	441	65	43		22	128
Office Supplies	4,596	322	2,697	398	261		137	781
Premium & Deputation Bond			-	-	-		-	-
Equipment Rental	683	48	401	59	39		20	116
Capital Outlay	-							
Departmental Expenditures	848,511	38,755	330,672	47,890	31,375	198,783	16,418	184,618
Cost Adjustments								
Deductions	-	-						
Departmental Cost Adjustments								
	-							
Functional Cost	848,511	38,755	330,672	47,890	31,375	198,783	16,418	184,618
Additions: 1st Central Service Centers	433,959	433,959						
REALLOCATE ADMIN		(472,714)	193,038	27,957	18,316	116,044	9,584	107,775
Allocable Costs	1,282,470	-	523,710	75,847	49,691	314,827	26,002	292,393
Unallocated	(292,393)							(292,393)
1st Allocation	990,077	-	523,710	75,847	49,691	314,827	26,002	-
Additions: 2nd Central Service Centers	23,786	23,786						

**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		(23,786)	9,713	1,407	922	5,839	482	5,423
Allocable Costs	23,786	-	9,713	1,407	922	5,839	482	5,423
Unallocated	(5,423)							(5,423)
2nd Allocation	18,363	-	9,713	1,407	922	5,839	482	-
Total Allocated	1,008,440	-	533,423	77,254	50,613	320,666	26,484	-

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	12,483	2,933	4,885	-	4,590	75
Liability Insurance	39	16	6	-	16	1
Property Insurance	28	21	-	-	6	1
Retirement Administration	718	450	-	21	230	17
County Maintenance	12,130	7,384	61	560	3,800	325
Human Services Center	3,753	2,310	-	166	1,177	100
County Annex	2,857	1,744	-	145	888	80
Information Services	3,031	1,597	86	352	869	127
Commissioners	22,736	906	12,972	124	8,680	54
Solicitor	1,200	660	68	62	378	32
Purchasing	2,223	1,398	-	62	712	51
Controller	1,241	623	-	228	318	72
Treasurer	10,302	571	5,626	126	3,927	52
Human Resources/Risk Mgmt	3,568	2,135	-	232	1,088	113
Payroll Office	291	139	-	63	70	19
Central Telephone	764	491	-	-	251	22
Archives	5,941	1,190	2,395	169	2,116	71
Risk Management	-	-	-	-	-	-
Human Services	4,662	2,621	227	211	1,480	123
Fleet Management	12,029	7,767	-	85	3,959	218
Voter Registration	48,390	31,393	38	106	16,026	827
Tax Assessment	3,092	993	587	486	876	150
Weights & Measurers	61	21	-	21	13	6
Tax Collectors	401	181	-	-	93	127
Tax Claims	31,230	10,025	9,712	-	11,238	255
Recorder of Deeds	2,449	976	436	190	774	73
Traffic Safety	8,500	5,349	127	63	2,807	154
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	14,647	9,454	-	106	4,820	267
Register of Wills	2,090	913	291	169	649	68
Sheriff	13,773	6,288	897	2,133	3,770	685
Coroner	9,129	5,653	208	85	3,015	168
Prothonotary	4,188	1,479	784	507	1,249	169
Clerk Courts	5,252	1,260	1,422	803	1,538	229
Public Defender	4,542	2,322	-	782	1,185	253
District Attorney	33,660	19,853	468	1,944	10,413	982
Courts	104,410	66,593	121	1,542	34,017	2,137

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	47,442	25,131	4,026	1,838	15,349	1,098
Constables	21,564	13,959	82	-	7,167	356
Divorce Masters	639	331	-	106	167	35
Controlled Subst	10,523	3,090	3,544	-	3,811	78
Juvenile XXX	-	-	-	-	-	-
Probation	19,632	5,946	3,728	3,548	5,382	1,028
Youth Development Ctr	5,777	3,043	63	803	1,589	279
Maint Adults	590	384	-	-	196	10
Prison	63,957	32,696	638	10,159	17,066	3,398
Public Safety	329	198	-	21	100	10
EMA	1,433	785	44	126	427	51
Radiation Act	731	475	-	-	244	12
HazMat	2,401	1,558	6	-	797	40
Parks	26,729	14,396	2,344	613	8,817	559
Conservation	1,258	401	121	359	279	98
AG Land Pres	513	283	-	63	145	22
Planning	146	96	-	-	48	2
Coop Extension	4,038	2,467	26	169	1,272	104
Pleasant Acres	78,360	38,749	4,208	9,567	22,403	3,433
Human Services MLR	-	-	-	-	-	-
Children & Youth	122,511	72,646	4,328	3,147	39,758	2,632
Children & Youth MLR	-	-	-	-	-	-
E-911	24,397	13,900	101	2,323	7,148	925
E-911 Maintenance	107	-	-	85	-	22
Liquid Fuels	3,873	2,040	455	-	1,326	52
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	56,122	33,576	1,643	1,521	18,151	1,231
Aging MLR	-	-	-	-	-	-
MH/IDD	62,701	36,000	2,300	2,957	19,802	1,642
MH/IDD MLR	-	-	-	-	-	-
Health Choices	6,153	3,796	152	63	2,030	112
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	10,863	1,329	4,361	1,373	3,429	371
Domestic Relations MLR	-	-	-	-	-	-
Weatherization Liheap	6,949	4,426	95	-	2,315	113
CDBG	7,597	3,565	1,301	-	2,640	91
Public Relations	329	198	-	21	100	10
Retirement Fund	4,691	2,861	183	-	1,574	73
Drug & Alcohol	12,820	7,495	645	211	4,226	243

**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	1,427	929	-	-	475	23
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	1,432	854	76	-	481	21
Bridge to Health	-	-	-	-	-	-
Other	14,596	8,111	1,367	(3)	4,914	207
Subtotal	1,008,440	533,423	77,254	50,613	320,666	26,484
Total	1,008,440	533,423	77,254	50,613	320,666	26,484

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	382	0.560%	2,933		2,933		2,933
Liability Insurance	2	0.003%	16		16		16
Property Insurance	3	0.004%	21		21		21
Retirement Administration	59	0.086%	450		450		450
County Maintenance	962	1.410%	7,384		7,384		7,384
Human Services Center	301	0.441%	2,310		2,310		2,310
County Annex	227	0.333%	1,744		1,744		1,744
Information Services	208	0.305%	1,597		1,597		1,597
Commissioners	118	0.173%	906		906		906
Solicitor	86	0.126%	660		660		660
Purchasing	182	0.267%	1,398		1,398		1,398
Controller	81	0.119%	623		623		623
Treasurer	73	0.107%	560		560	11	571
Human Resources/Risk Mgmt	273	0.400%	2,095		2,095	40	2,135
Payroll Office	18	0.026%	136		136	3	139
Central Telephone	63	0.092%	482		482	9	491
Archives	152	0.223%	1,168		1,168	22	1,190
Human Services	335	0.491%	2,571		2,571	50	2,621
Fleet Management	993	1.455%	7,620		7,620	147	7,767
Voter Registration	4,014	5.881%	30,799		30,799	594	31,393
Tax Assessment	127	0.186%	974		974	19	993
Weights & Measurers	3	0.004%	21		21	-	21
Tax Collectors	23	0.034%	178		178	3	181
Tax Claims	1,282	1.878%	9,835		9,835	190	10,025
Recorder of Deeds	125	0.183%	958		958	18	976
Traffic Safety	684	1.002%	5,248		5,248	101	5,349
Veteran's Affairs	1,209	1.771%	9,275		9,275	179	9,454
Register of Wills	117	0.171%	896		896	17	913
Sheriff	804	1.178%	6,169		6,169	119	6,288
Coroner	723	1.059%	5,546		5,546	107	5,653
Prothonotary	189	0.277%	1,451		1,451	28	1,479
Clerk Courts	161	0.236%	1,236		1,236	24	1,260
Public Defender	297	0.435%	2,278		2,278	44	2,322
District Attorney	2,538	3.719%	19,477		19,477	376	19,853
Courts	8,514	12.475%	65,333		65,333	1,260	66,593
District Justices	3,213	4.708%	24,656		24,656	475	25,131
Constables	1,785	2.615%	13,695		13,695	264	13,959
Divorce Masters	42	0.062%	325		325	6	331
Controlled Subst	395	0.579%	3,032		3,032	58	3,090
Probation	760	1.114%	5,834		5,834	112	5,946

**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	389	0.570%	2,985		2,985	58	3,043
Maint Adults	49	0.072%	377		377	7	384
Prison	4,180	6.125%	32,077		32,077	619	32,696
Public Safety	25	0.037%	194		194	4	198
EMA	100	0.147%	770		770	15	785
Radiation Act	61	0.089%	466		466	9	475
HazMat	199	0.292%	1,529		1,529	29	1,558
Parks	1,841	2.697%	14,124		14,124	272	14,396
Conservation	51	0.075%	393		393	8	401
AG Land Pres	36	0.053%	278		278	5	283
Planning	12	0.018%	94		94	2	96
Coop Extension	315	0.462%	2,420		2,420	47	2,467
Pleasant Acres	4,954	7.259%	38,016		38,016	733	38,749
Children & Youth	9,288	13.609%	71,272		71,272	1,374	72,646
E-911	1,777	2.604%	13,637		13,637	263	13,900
Liquid Fuels	261	0.382%	2,001		2,001	39	2,040
Agency on Aging	4,293	6.290%	32,941		32,941	635	33,576
MH/IDD	4,603	6.744%	35,319		35,319	681	36,000
Health Choices	485	0.711%	3,724		3,724	72	3,796
Domestic Relations	170	0.249%	1,304		1,304	25	1,329
Weatherization Liheap	566	0.829%	4,342		4,342	84	4,426
CDBG	456	0.668%	3,498		3,498	67	3,565
Public Relations	25	0.037%	194		194	4	198
Retirement Fund	366	0.536%	2,807		2,807	54	2,861
Drug & Alcohol	958	1.404%	7,353		7,353	142	7,495
Human Services FGDM	119	0.174%	911		911	18	929
Weatherization DOE	109	0.160%	838		838	16	854
Other	1,039	1.522%	7,956		7,956	155	8,111
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Subtotal	68,250	100.000%	523,710	-	523,710	9,713	533,423
Second Allocation Total	65,639						
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Total	68,250	100.000%	523,710	-	523,710	9,713	533,423

(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
Employee Benefits	792	6.441%	4,885		4,885		4,885
Liability Insurance	1	0.008%	6		6		6
County Maintenance	10	0.081%	61		61		61
Information Services	14	0.114%	86		86		86
Commissioners	2,103	17.103%	12,972		12,972		12,972
Solicitor	11	0.089%	68		68		68
Treasurer	912	7.417%	5,626		5,626		5,626
Archives	379	3.082%	2,338		2,338	57	2,395
Human Services	36	0.293%	222		222	5	227
Voter Registration	6	0.049%	37		37	1	38
Tax Assessment	93	0.756%	573		573	14	587
Tax Claims	1,537	12.500%	9,481		9,481	231	9,712
Recorder of Deeds	69	0.561%	426		426	10	436
Traffic Safety	20	0.163%	124		124	3	127
Register of Wills	46	0.374%	284		284	7	291
Sheriff	142	1.155%	876		876	21	897
Coroner	33	0.268%	203		203	5	208
Prothonotary	124	1.008%	765		765	19	784
Clerk Courts	225	1.830%	1,388		1,388	34	1,422
District Attorney	74	0.602%	457		457	11	468
Courts	19	0.155%	118		118	3	121
District Justices	637	5.181%	3,930		3,930	96	4,026
Constables	13	0.106%	80		80	2	82
Controlled Subst	561	4.562%	3,460		3,460	84	3,544
Probation	590	4.798%	3,639		3,639	89	3,728
Youth Development Ctr	10	0.081%	61		61	2	63
Prison	101	0.821%	623		623	15	638
EMA	7	0.057%	43		43	1	44
HazMat	1	0.008%	6		6	-	6
Parks	371	3.017%	2,288		2,288	56	2,344
Conservation	19	0.155%	118		118	3	121
Coop Extension	4	0.033%	25		25	1	26
Pleasant Acres	666	5.416%	4,108		4,108	100	4,208
Children & Youth	685	5.571%	4,225		4,225	103	4,328
E-911	16	0.130%	99		99	2	101
Liquid Fuels	72	0.586%	444		444	11	455
Agency on Aging	260	2.115%	1,604		1,604	39	1,643
MH/IDD	364	2.960%	2,245		2,245	55	2,300
Health Choices	24	0.195%	148		148	4	152

**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
Domestic Relations	690	5.612%	4,257		4,257	104	4,361
Weatherization Liheap	15	0.122%	93		93	2	95
CDBG	206	1.675%	1,270		1,270	31	1,301
Retirement Fund	29	0.236%	179		179	4	183
Drug & Alcohol	102	0.830%	630		630	15	645
Weatherization DOE	12	0.098%	74		74	2	76
Other	195	1.586%	1,202		1,202	165	1,367
Subtotal	12,296	100.000%	75,847	-	75,847	1,407	77,254
Second Allocation Total	9,365						
Total	12,296	100.000%	75,847	-	75,847	1,407	77,254

(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%	21		21		21
County Maintenance	27.00	1.126%	560		560		560
Human Services Center	8.00	0.334%	166		166		166
County Annex	7.00	0.292%	145		145		145
Information Services	17.00	0.709%	352		352		352
Commissioners	6.00	0.250%	124		124		124
Solicitor	3.00	0.125%	62		62		62
Purchasing	3.00	0.125%	62		62		62
Controller	11.00	0.459%	228		228		228
Treasurer	6.00	0.250%	124		124	2	126
Human Resources/Risk Mgmt	11.00	0.459%	228		228	4	232
Payroll Office	3.00	0.125%	62		62	1	63
Archives	8.00	0.334%	166		166	3	169
Human Services	10.00	0.417%	207		207	4	211
Fleet Management	4.00	0.167%	83		83	2	85
Voter Registration	5.00	0.209%	104		104	2	106
Tax Assessment	23.00	0.959%	477		477	9	486
Weights & Measurers	1.00	0.042%	21		21	-	21
Recorder of Deeds	9.00	0.375%	186		186	4	190
Traffic Safety	3.00	0.125%	62		62	1	63
Veteran's Affairs	5.00	0.209%	104		104	2	106
Register of Wills	8.00	0.334%	166		166	3	169
Sheriff	101.00	4.212%	2,093		2,093	40	2,133
Coroner	4.00	0.167%	83		83	2	85
Prothonotary	24.00	1.001%	497		497	10	507
Clerk Courts	38.00	1.585%	788		788	15	803
Public Defender	37.00	1.543%	767		767	15	782
District Attorney	92.00	3.837%	1,907		1,907	37	1,944
Courts	73.00	3.044%	1,513		1,513	29	1,542
District Justices	87.00	3.628%	1,803		1,803	35	1,838
Divorce Masters	5.00	0.209%	104		104	2	106
Probation	168.00	7.006%	3,481		3,481	67	3,548
Youth Development Ctr	38.00	1.585%	788		788	15	803
Prison	481.00	20.058%	9,967		9,967	192	10,159
Public Safety	1.00	0.042%	21		21	-	21
EMA	6.00	0.250%	124		124	2	126
Parks	29.00	1.209%	601		601	12	613
Conservation	17.00	0.709%	352		352	7	359
AG Land Pres	3.00	0.125%	62		62	1	63
Coop Extension	8.00	0.334%	166		166	3	169

**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
Pleasant Acres	453.00	18.891%	9,387		9,387	180	9,567
Children & Youth	149.00	6.214%	3,088		3,088	59	3,147
E-911	110.00	4.587%	2,279		2,279	44	2,323
E-911 Maintenance	4.00	0.167%	83		83	2	85
Agency on Aging	72.00	3.003%	1,492		1,492	29	1,521
MH/IDD	140.00	5.838%	2,901		2,901	56	2,957
Health Choices	3.00	0.125%	62		62	1	63
Domestic Relations	65.00	2.711%	1,347		1,347	26	1,373
Public Relations	1.00	0.042%	21		21	-	21
Drug & Alcohol	10.00	0.417%	207		207	4	211
Other		0.000%	(3)		(3)	-	(3)
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Subtotal	2,398	100.000%	49,691	-	49,691	922	50,613
Second Allocation Total	2,315						
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Total	2,398	100.000%	49,691	-	49,691	922	50,613

(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	1,174	1.458%	4,590		4,590		4,590
Liability Insurance	4	0.005%	16		16		16
Property Insurance	2	0.002%	6		6		6
Retirement Administration	59	0.073%	230		230		230
County Maintenance	972	1.207%	3,800		3,800		3,800
Human Services Center	301	0.374%	1,177		1,177		1,177
County Annex	227	0.282%	888		888		888
Information Services	222	0.276%	869		869		869
Commissioners	2,221	2.757%	8,680		8,680		8,680
Solicitor	97	0.120%	378		378		378
Purchasing	182	0.226%	712		712		712
Controller	81	0.101%	318		318		318
Treasurer	985	1.223%	3,850		3,850	77	3,927
Human Resources/Risk Mgmt	273	0.339%	1,067		1,067	21	1,088
Payroll Office	18	0.022%	69		69	1	70
Central Telephone	63	0.078%	246		246	5	251
Archives	531	0.659%	2,075		2,075	41	2,116
Human Services	371	0.461%	1,451		1,451	29	1,480
Fleet Management	993	1.233%	3,882		3,882	77	3,959
Voter Registration	4,020	4.991%	15,713		15,713	313	16,026
Tax Assessment	220	0.273%	859		859	17	876
Weights & Measurers	3	0.004%	13		13	-	13
Tax Collectors	23	0.029%	91		91	2	93
Tax Claims	2,819	3.500%	11,019		11,019	219	11,238
Recorder of Deeds	194	0.241%	759		759	15	774
Traffic Safety	704	0.874%	2,752		2,752	55	2,807
Veteran's Affairs	1,209	1.501%	4,726		4,726	94	4,820
Register of Wills	163	0.202%	636		636	13	649
Sheriff	946	1.174%	3,696		3,696	74	3,770
Coroner	756	0.939%	2,956		2,956	59	3,015
Prothonotary	313	0.389%	1,225		1,225	24	1,249
Clerk Courts	386	0.479%	1,508		1,508	30	1,538
Public Defender	297	0.369%	1,162		1,162	23	1,185
District Attorney	2,612	3.243%	10,210		10,210	203	10,413
Courts	8,533	10.594%	33,353		33,353	664	34,017
District Justices	3,850	4.780%	15,049		15,049	300	15,349

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	1,798	2.232%	7,027		7,027	140	7,167
Divorce Masters	42	0.052%	164		164	3	167
Controlled Subst	956	1.187%	3,737		3,737	74	3,811
Juvenile XXX		0.000%	-		-	-	-
Probation	1,350	1.676%	5,277		5,277	105	5,382
Youth Development Ctr	399	0.495%	1,558		1,558	31	1,589
Maint Adults	49	0.061%	192		192	4	196
Prison	4,281	5.315%	16,733		16,733	333	17,066
Public Safety	25	0.031%	98		98	2	100
EMA	107	0.133%	419		419	8	427
Radiation Act	61	0.076%	239		239	5	244
HazMat	200	0.248%	781		781	16	797
Parks	2,212	2.746%	8,645		8,645	172	8,817
Conservation	70	0.087%	274		274	5	279
AG Land Pres	36	0.045%	142		142	3	145
Planning	12	0.015%	47		47	1	48
Coop Extension	319	0.396%	1,247		1,247	25	1,272
Pleasant Acres	5,620	6.977%	21,965		21,965	438	22,403
Children & Youth	9,973	12.382%	38,982		38,982	776	39,758
E-911	1,793	2.226%	7,008		7,008	140	7,148
Liquid Fuels	333	0.413%	1,300		1,300	26	1,326
Agency on Aging	4,553	5.653%	17,797		17,797	354	18,151
MH/IDD	4,967	6.167%	19,415		19,415	387	19,802
Health Choices	509	0.632%	1,990		1,990	40	2,030
Domestic Relations	860	1.068%	3,362		3,362	67	3,429
Weatherization Liheap	581	0.721%	2,270		2,270	45	2,315
CDBG	662	0.822%	2,588		2,588	52	2,640
Public Relations	25	0.031%	98		98	2	100
Retirement Fund	395	0.490%	1,543		1,543	31	1,574
Drug & Alcohol	1,060	1.316%	4,143		4,143	83	4,226
Human Services FGDM	119	0.148%	466		466	9	475
Weatherization DOE	121	0.150%	472		472	9	481
Other	1,234	1.532%	4,817		4,817	97	4,914
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Subtotal	80,546	100.000%	314,827	-	314,827	5,839	320,666
Second Allocation Total	75,004						
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Total	80,546	100.000%	314,827	-	314,827	5,839	320,666

(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	382	0.287%	75		75		75
Liability Insurance	3	0.002%	1		1		1
Property Insurance	2	0.002%	1		1		1
Retirement Administration	85	0.064%	17		17		17
County Maintenance	1,664	1.251%	325		325		325
Human Services Center	509	0.383%	100		100		100
County Annex	409	0.307%	80		80		80
Information Services	650	0.489%	127		127		127
Commissioners	274	0.206%	54		54		54
Solicitor	164	0.123%	32		32		32
Purchasing	260	0.195%	51		51		51
Controller	367	0.276%	72		72		72
Treasurer	264	0.198%	51		51	1	52
Human Resources/Risk Mgmt	568	0.427%	111		111	2	113
Payroll Office	96	0.072%	19		19	-	19
Central Telephone	115	0.086%	22		22	-	22
Archives	360	0.271%	70		70	1	71
Risk Management		0.000%	-		-	-	-
Human Services	621	0.467%	121		121	2	123
Fleet Management	1,097	0.824%	214		214	4	218
Voter Registration	4,152	3.120%	811		811	16	827
Tax Assessment	751	0.564%	147		147	3	150
Weights & Measurers	29	0.022%	6		6	-	6
Tax Collectors	638	0.479%	125		125	2	127
Tax Claims	1,282	0.963%	250		250	5	255
Recorder of Deeds	367	0.276%	72		72	1	73
Traffic Safety	771	0.579%	151		151	3	154
Veteran's Affairs	1,339	1.006%	262		262	5	267
Register of Wills	342	0.257%	67		67	1	68
Sheriff	3,438	2.584%	672		672	13	685
Coroner	844	0.634%	165		165	3	168
Prothonotary	847	0.637%	166		166	3	169
Clerk Courts	1,149	0.864%	225		225	4	229
Public Defender	1,268	0.953%	248		248	5	253
District Attorney	4,930	3.705%	963		963	19	982
Courts	10,733	8.066%	2,097		2,097	40	2,137
District Justices	5,510	4.141%	1,077		1,077	21	1,098
Constables	1,785	1.342%	349		349	7	356
Divorce Masters	172	0.129%	34		34	1	35

**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	395	0.297%	77		77	1	78
Juvenile XXX		0.000%	-		-	-	-
Probation	5,163	3.880%	1,009		1,009	19	1,028
Youth Development Ctr	1,403	1.054%	274		274	5	279
Maint Adults	49	0.037%	10		10	-	10
Prison	17,059	12.821%	3,334		3,334	64	3,398
Public Safety	51	0.038%	10		10	-	10
EMA	256	0.192%	50		50	1	51
Radiation Act	61	0.046%	12		12	-	12
HazMat	199	0.150%	39		39	1	40
Parks	2,803	2.107%	548		548	11	559
Conservation	493	0.371%	96		96	2	98
AG Land Pres	114	0.086%	22		22	-	22
Planning	12	0.009%	2		2	-	2
Coop Extension	523	0.393%	102		102	2	104
Pleasant Acres	17,235	12.953%	3,368		3,368	65	3,433
Children & Youth	13,214	9.931%	2,582		2,582	50	2,632
E-911	4,646	3.492%	908		908	17	925
E-911 Maintenance	113	0.085%	22		22	-	22
Liquid Fuels	261	0.196%	51		51	1	52
Agency on Aging	6,182	4.646%	1,208		1,208	23	1,231
MH/IDD	8,243	6.195%	1,611		1,611	31	1,642
Health Choices	563	0.423%	110		110	2	112
Domestic Relations	1,860	1.398%	364		364	7	371
Weatherization Liheap	566	0.425%	111		111	2	113
CDBG	456	0.343%	89		89	2	91
Public Relations	51	0.038%	10		10	-	10
Retirement Fund	366	0.275%	72		72	1	73
Drug & Alcohol	1,218	0.915%	238		238	5	243
Human Services FGDM	119	0.089%	23		23	-	23
Weatherization DOE	109	0.082%	21		21	-	21
Other	1,039	0.781%	199		199	8	207
<hr/>							
Subtotal	133,059	100.000%	26,002	-	26,002	482	26,484
Second Allocation Total	128,290						
<hr/>							
Total	133,059	100.000%	26,002	-	26,002	482	26,484

(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

2016 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><u>613,607</u></u>	<u><u>28,012</u></u>	<u><u>641,619</u></u>	<u><u>641,619</u></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	287,302	56,525	54,451	40,989	135,337
	-				
<u>Other Expenses and Cost</u>					
Telephone	874	201	193		480
Postage	(25)	(6)	(6)		(14)
Bond	3,997	917	884		2,196
Assoc Dues	600	138	133		330
Printing	15,561	3,571	3,440		8,550
Travel	2,039	468	451		1,120
Contracted Services	8,106	1,860	1,792		4,454
Maintenance & Repairs		-	-		-
Equipment Rental	129	30	29		71
Hotel Tax Expenses	25,162	-	-	25,162	
Office Supplies	3,070	705	679		1,687
Subscriptions	-	-	-		-
Office Equipment	950	218	210		522
Training	600	138	133		330
Parking		-	-		-
Capital Outlay	-				
	-				
	-				
	-				
	-				
Departmental Expenditures	348,365	64,764	62,387	66,151	155,063

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

	Total	General and Administration	Receipts	Hotel Tax	General Government
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	348,365	64,764	62,387	66,151	155,063
Additions: 1st Central Service Centers	265,242	265,242			
REALLOCATE ADMIN		(330,006)	77,864	58,613	193,529
Allocable Costs	613,607	-	140,251	124,764	348,592
Unallocated	(473,356)			(124,764)	(348,592)
1st Allocation	140,251	-	140,251	-	-
Additions: 2nd Central Service Centers	28,012	28,012			
REALLOCATE ADMIN		(28,012)	6,610	4,975	16,427
Allocable Costs	28,012	-	6,610	4,975	16,427
Unallocated	(21,402)			(4,975)	(16,427)
2nd Allocation	6,610	-	6,610	-	-
Total Allocated	146,861	-	146,861	-	-

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

User Department	Total	Receipts	Hotel Tax
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Employee Benefits	9,034	9,034	-
Liability Insurance	11	11	-
Property Insurance	-	-	-
Retirement Administration	-	-	-
County Maintenance	114	114	-
Human Services Center	-	-	-
County Annex	-	-	-
	-	-	-
	-	-	-
Information Services	160	160	-
Commissioners	23,987	23,987	-
Solicitor	125	125	-
Purchasing	-	-	-
Controller	-	-	-
Treasurer	10,402	10,402	-
Human Resources/Risk Mgmt	-	-	-
Payroll Office	-	-	-
Central Telephone	-	-	-
	-	-	-
Archives	4,619	4,619	-
Risk Management	-	-	-
Human Services	439	439	-
Fleet Management	-	-	-
	-	-	-
Voter Registration	74	74	-
Tax Assessment	1,133	1,133	-
Weights & Measurers	-	-	-
Tax Collectors	-	-	-
Tax Claims	18,733	18,733	-
Recorder of Deeds	841	841	-
Traffic Safety	245	245	-
Traffic Safety MLR	-	-	-
Veteran's Affairs	-	-	-
Register of Wills	561	561	-
Sheriff	1,731	1,731	-
Coroner	402	402	-
Prothonotary	1,511	1,511	-

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

User Department	Total	Receipts	Hotel Tax
Clerk Courts	2,743	2,743	-
Public Defender	-	-	-
District Attorney	902	902	-
Courts	232	232	-
District Justices	7,764	7,764	-
Constables	159	159	-
Divorce Masters	-	-	-
Controlled Subst	6,837	6,837	-
Juvenile XXX	-	-	-
Probation	7,190	7,190	-
Youth Development Ctr	122	122	-
Maint Adults	-	-	-
Prison	1,230	1,230	-
Public Safety	-	-	-
EMA	85	85	-
Radiation Act	-	-	-
HazMat	12	12	-
Parks	4,521	4,521	-
Conservation	232	232	-
AG Land Pres	-	-	-
Planning	-	-	-
Coop Extension	49	49	-
Pleasant Acres	8,117	8,117	-
Human Services MLR	-	-	-
Children & Youth	8,349	8,349	-
Children & Youth MLR	-	-	-
E-911	195	195	-
E-911 Maintenance	-	-	-
Liquid Fuels	878	878	-
SC Training Ctr	-	-	-
Agency on Aging	3,169	3,169	-
Aging MLR	-	-	-
MH/IDD	4,436	4,436	-
MH/IDD MLR	-	-	-
Health Choices	292	292	-
Health Choices MLR	-	-	-
Domestic Relations	8,411	8,411	-
Domestic Relations MLR	-	-	-
Weatherization Liheap	183	183	-

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

User Department	Total	Receipts	Hotel Tax
CDBG	2,510	2,510	-
Public Relations	-	-	-
Retirement Fund	354	354	-
Drug & Alcohol	1,244	1,244	-
	-	-	-
HSDf	-	-	-
HAP	-	-	-
MATP	-	-	-
SFPP	-	-	-
CASSP	-	-	-
Hum Svcs County	-	-	-
Drug & Alcohol MLR	-	-	-
HMIS	-	-	-
CYS NBB	-	-	-
Human Services FGDM	-	-	-
SOC	-	-	-
HCMU	-	-	-
Weatherization DOE	146	146	-
Bridge to Health	-	-	-
Other	2,377	2,377	-
Subtotal	146,861	146,861	-
Total	146,861	146,861	-

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
Employee Benefits	792	6.441%	9,034		9,034		9,034
Liability Insurance	1	0.008%	11		11		11
County Maintenance	10	0.081%	114		114		114
Information Services	14	0.114%	160		160		160
Commissioners	2,103	17.103%	23,987		23,987		23,987
Solicitor	11	0.089%	125		125		125
Treasurer	912	7.417%	10,402		10,402		10,402
Archives	379	3.082%	4,323		4,323	296	4,619
Human Services	36	0.293%	411		411	28	439
Voter Registration	6	0.049%	69		69	5	74
Tax Assessment	93	0.756%	1,060		1,060	73	1,133
Tax Claims	1,537	12.500%	17,531		17,531	1,202	18,733
Recorder of Deeds	69	0.561%	787		787	54	841
Traffic Safety	20	0.163%	229		229	16	245
Register of Wills	46	0.374%	525		525	36	561
Sheriff	142	1.155%	1,620		1,620	111	1,731
Coroner	33	0.268%	376		376	26	402
Prothonotary	124	1.008%	1,414		1,414	97	1,511
Clerk Courts	225	1.830%	2,567		2,567	176	2,743
District Attorney	74	0.602%	844		844	58	902
Courts	19	0.155%	217		217	15	232
District Justices	637	5.181%	7,266		7,266	498	7,764
Constables	13	0.106%	149		149	10	159
Controlled Subst	561	4.562%	6,398		6,398	439	6,837
Probation	590	4.798%	6,729		6,729	461	7,190
Youth Development Ctr	10	0.081%	114		114	8	122
Prison	101	0.821%	1,151		1,151	79	1,230
EMA	7	0.057%	80		80	5	85
HazMat	1	0.008%	11		11	1	12
Parks	371	3.017%	4,231		4,231	290	4,521
Conservation	19	0.155%	217		217	15	232
Coop Extension	4	0.033%	46		46	3	49
Pleasant Acres	666	5.416%	7,596		7,596	521	8,117
Children & Youth	685	5.571%	7,813		7,813	536	8,349
E-911	16	0.130%	182		182	13	195
Liquid Fuels	72	0.586%	822		822	56	878
Agency on Aging	260	2.115%	2,966		2,966	203	3,169
MH/IDD	364	2.960%	4,151		4,151	285	4,436
Health Choices	24	0.195%	273		273	19	292
Domestic Relations	690	5.612%	7,871		7,871	540	8,411
Weatherization Liheap	15	0.122%	171		171	12	183
CDBG	206	1.675%	2,349		2,349	161	2,510
Retirement Fund	29	0.236%	331		331	23	354
Drug & Alcohol	102	0.830%	1,164		1,164	80	1,244
Weatherization DOE	12	0.098%	137		137	9	146
Other	195	1.586%	2,227		2,227	150	2,377

**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	12,296	100.000%	140,251	-	140,251	6,610	146,861
Second Allocation Total	8,453						
Total	12,296	100.000%	140,251	-	140,251	6,610	146,861

(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

2016 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	770,387		770,387	770,387
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	53,497	-	53,497	
Equipment Depreciation	9,148	-	9,148	
Employee Benefits	256,743	147	256,890	
Liability Insurance	1,366	-	1,366	
Property Insurance	897	2	899	
Retirement Administration	5,123	13	5,136	
County Maintenance	32,252	3,123	35,375	
Human Services Center	-	-	-	
County Annex	-	-	-	
	-	-	-	
Information Services	54,440	12,046	66,486	
Commissioners	1,005	159	1,164	
Solicitor	18,380	273	18,653	
Purchasing	2,468	175	2,643	
Controller	3,501	67	3,568	
Treasurer	-	-	-	
Human Resources/Risk Mgmt		5,070	5,070	
Payroll Office		1,158	1,158	
Central Telephone		100	100	
		-	-	
Archives		2,887	2,887	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>438,820</u>	<u>25,220</u>	<u>464,040</u>	<u>464,040</u>

2016 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>1,209,207</u>	<u>25,220</u>	<u>1,234,427</u>	<u>1,234,427</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	488,644	94,034	117,012	107,929	105,418	64,251	-
<u>Other Expenses and Cost</u>							
Advertising	10,348	1,991	2,478	2,286	2,232	1,361	-
Postage	51	10	12	11	11	7	-
Telephone	2,121	408	508	468	458	279	-
Training	5,056	973	1,211	1,117	1,091	665	-
Assoc Dues	1,460	281	350	322	315	192	-
Printing	353	68	85	78	76	46	-
Travel	3,027	583	725	669	653	398	-
Maintenance and Repairs	-	-	-	-	-	-	-
Contracted Services	9,120	1,755	2,184	2,014	1,968	1,189	-
Professional Services	173,368	16,299	44,428	102,693	9,948	-	-
Office Supplies	6,303	1,213	1,509	1,392	1,360	829	-
Parking	-	-	-	-	-	-	-
Arbitration Fees	65,339	-	-	-	65,339	-	-
ADA Expenses	-	-	-	-	-	-	-
Office Equipment	1,052	202	252	232	227	138	-
HIPPA Programs	-	-	-	-	-	-	-
Wellness Program	4,145	798	993	916	894	545	-
Capital Outlay	-	-	-	-	-	-	-
Departmental Expenditures	770,387	118,615	171,746	220,128	189,989	69,910	-
<u>Cost Adjustments</u>							
Deductions	-	-	-	-	-	-	-
<u>Departmental Cost Adjustments</u>							
Functional Cost	770,387	118,615	171,746	220,128	189,989	69,910	-
<u>Additions: 1st</u>							
Central Service Centers	438,820	-	438,820	-	-	-	-
REALLOCATE ADMIN	-	(118,615)	35,173	32,442	31,687	19,313	-
Allocable Costs	1,209,207	-	645,738	252,570	221,676	89,223	-
Unallocated	-	-	-	-	-	-	-
1st Allocation	1,209,207	-	645,738	252,570	221,676	89,223	-
<u>Additions: 2nd</u>							
Central Service Centers	25,220	-	25,220	-	-	-	-
REALLOCATE ADMIN	-	-	-	-	-	-	-
Allocable Costs	25,220	-	25,220	-	-	-	-
Unallocated	-	-	-	-	-	-	-
2nd Allocation	25,220	-	25,220	-	-	-	-
Total Allocated	1,234,427	-	670,958	252,570	221,676	89,223	-

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	459	316	106	-	37	-
County Maintenance	15,049	8,627	2,844	2,602	976	-
Human Services Center	4,435	2,557	844	745	289	-
County Annex	3,846	2,234	738	621	253	-
Information Services	7,837	5,431	1,791	-	615	-
Commissioners	2,766	1,918	631	-	217	-
Solicitor	1,381	956	316	-	109	-
Purchasing	1,381	956	316	-	109	-
Controller	5,070	3,513	1,159	-	398	-
Treasurer	3,118	2,234	631	-	253	-
Human Resources/Risk Mgmt	5,070	3,513	1,159	-	398	-
Payroll Office	1,420	995	316	-	109	-
Central Telephone	737	665	-	-	72	-
Archives	3,795	2,662	844	-	289	-
Risk Management	-	-	-	-	-	-
Human Services	5,108	3,657	1,053	-	398	-
Fleet Management	2,271	1,332	422	372	145	-
Voter Registration	2,742	1,661	528	372	181	-
Tax Assessment	13,631	7,986	2,422	2,356	867	-
Weights & Measurers	472	329	106	-	37	-
Tax Collectors	7,986	7,986	-	-	-	-
Tax Claims	-	-	-	-	-	-
Recorder of Deeds	4,265	2,992	947	-	326	-
Traffic Safety	1,420	995	316	-	109	-
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	2,370	1,661	528	-	181	-
Register of Wills	4,783	2,992	844	621	326	-
Sheriff	57,434	33,601	10,638	9,545	3,650	-
Coroner	2,264	1,661	422	-	181	-
Prothonotary	14,222	8,546	2,528	2,108	940	-
Clerk Courts	21,735	12,639	4,003	3,720	1,373	-
Public Defender	19,403	12,309	3,897	1,860	1,337	-
District Attorney	47,709	30,602	9,691	4,092	3,324	-
Courts	42,377	28,606	7,688	2,975	3,108	-
District Justices	50,044	29,271	9,163	8,430	3,180	-
Constables	-	-	-	-	-	-
Divorce Masters	2,618	1,661	528	248	181	-
Controlled Subst	-	-	-	-	-	-
Juvenile XXX	-	-	-	-	-	-
Probation	98,493	56,553	17,695	18,102	6,143	-
Youth Development Ctr	22,356	12,975	4,003	3,968	1,410	-
Maint Adults	-	-	-	-	-	-
Prison	291,722	164,982	50,660	58,146	17,924	-

**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	472	329	106	-	37	-
EMA	2,845	1,997	631	-	217	-
Radiation Act	-	-	-	-	-	-
HazMat	-	-	-	-	-	-
Parks	20,047	12,309	3,054	3,347	1,337	-
Conservation	8,060	5,654	1,791	-	615	-
AG Land Pres	1,420	995	316	-	109	-
Planning	-	-	-	-	-	-
Coop Extension	3,795	2,662	844	-	289	-
Pleasant Acres	113,246	-	47,713	48,476	17,057	-
Human Services MLR	-	-	-	-	-	-
Children & Youth	85,519	50,233	15,695	14,134	5,457	-
Children & Youth MLR	-	-	-	-	-	-
E-911	60,459	36,593	11,585	8,306	3,975	-
E-911 Maintenance	2,396	1,332	422	497	145	-
Liquid Fuels	-	-	-	-	-	-
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	40,704	24,283	7,585	6,198	2,638	-
Aging MLR	-	-	-	-	-	-
MH/IDD	78,275	46,569	14,745	11,902	5,059	-
MH/IDD MLR	-	-	-	-	-	-
Health Choices	1,420	995	316	-	109	-
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	37,884	21,621	6,847	7,067	2,349	-
Drug & Alcohol	5,608	3,327	1,053	867	361	-
Human Services FGDM	-	-	-	-	-	-
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-
Bridge to Health	-	-	-	-	-	-
Other	16	46	(16)	(1)	(13)	-
Subtotal	1,234,427	670,958	252,570	221,676	89,223	-
Total	1,234,427	670,958	252,570	221,676	89,223	-

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	0.049%	316		316		316
County Maintenance	27.00	1.338%	8,627		8,627		8,627
Human Services Center	8.00	0.396%	2,557		2,557		2,557
County Annex	7.00	0.346%	2,234		2,234		2,234
Information Services	17.00	0.841%	5,431		5,431		5,431
Commissioners	6.00	0.297%	1,918		1,918		1,918
Solicitor	3.00	0.148%	956		956		956
Purchasing	3.00	0.148%	956		956		956
Controller	11.00	0.544%	3,513		3,513		3,513
Treasurer	7.00	0.346%	2,234		2,234		2,234
Human Resources/Risk Mgmt	11.00	0.544%	3,513		3,513		3,513
Payroll Office	3.00	0.148%	956		956	39	995
Central Telephone	2.00	0.099%	639		639	26	665
Archives	8.00	0.396%	2,557		2,557	105	2,662
Human Services	11.00	0.544%	3,513		3,513	144	3,657
Fleet Management	4.00	0.198%	1,279		1,279	53	1,332
Voier Registration	5.00	0.247%	1,595		1,595	66	1,661
Tax Assessment	24.00	1.188%	7,671		7,671	315	7,986
Weights & Measurers	1.00	0.049%	316		316	13	329
Tax Collectors	24.00	1.188%	7,671		7,671	315	7,986
Recorder of Deeds	9.00	0.445%	2,874		2,874	118	2,992
Traffic Safety	3.00	0.148%	956		956	39	995
Veteran's Affairs	5.00	0.247%	1,595		1,595	66	1,661
Register of Wills	9.00	0.445%	2,874		2,874	118	2,992
Sheriff	101.00	4.998%	32,274		32,274	1,327	33,601
Coroner	5.00	0.247%	1,595		1,595	66	1,661
Prothonotary	26.00	1.286%	8,304		8,304	342	8,646
Clerk Courts	38.00	1.880%	12,140		12,140	499	12,639
Public Defender	37.00	1.831%	11,823		11,823	486	12,309
District Attorney	92.00	4.552%	29,394		29,394	1,208	30,602
Courts	86.00	4.255%	27,476		27,476	1,130	28,606
District Justices	88.00	4.354%	28,115		28,115	1,156	29,271
Divorce Masters	5.00	0.247%	1,595		1,595	66	1,661
Juvenile XXX		0.000%	-		-	-	-
Probation	170.00	8.412%	54,320		54,320	2,233	56,553
Youth Development Ctr	39.00	1.930%	12,463		12,463	512	12,975
Prison	496.00	24.542%	158,477		158,477	6,515	164,992
Public Safety	1.00	0.049%	316		316	13	329
EMA	6.00	0.297%	1,918		1,918	79	1,997
Parks	37.00	1.831%	11,823		11,823	486	12,309
Conservation	17.00	0.841%	5,431		5,431	223	5,654
AG Land Pres	3.00	0.148%	956		956	39	995
Coop Extension	8.00	0.396%	2,557		2,557	105	2,662
Children & Youth	151.00	7.472%	48,250		48,250	1,983	50,233
E-911	110.00	5.443%	35,148		35,148	1,445	36,593
E-911 Maintenance	4.00	0.198%	1,279		1,279	53	1,332
Agency on Aging	73.00	3.612%	23,324		23,324	959	24,283
MH/IDD	140.00	6.927%	44,730		44,730	1,839	46,569
Health Choices	3.00	0.148%	956		956	39	995

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	65.00	3.216%	20,767		20,767	854	21,621
Public Relations	1.00	0.049%	316		316	13	329
Drug & Alcohol	10.00	0.495%	3,196		3,196	131	3,327
Other		0.000%	44		44	2	46
<hr/>							
Subtotal	2,021	100.000%	645,738	-	645,738	25,220	670,958
Second Allocation Total	1,920						
<hr/>							
Total	2,021	100.000%	645,738	-	645,738	25,220	670,958

(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%	106		106		106
County Maintenance	27.00	1.126%	2,844		2,844		2,844
Human Services Center	8.00	0.334%	844		844		844
County Annex	7.00	0.292%	738		738		738
Information Services	17.00	0.709%	1,791		1,791		1,791
Commissioners	6.00	0.250%	631		631		631
Solicitor	3.00	0.125%	316		316		316
Purchasing	3.00	0.125%	316		316		316
Controller	11.00	0.459%	1,159		1,159		1,159
Treasurer	6.00	0.250%	631		631		631
Human Resources/Risk Mgmt.	11.00	0.459%	1,159		1,159		1,159
Payroll Office	3.00	0.125%	316		316	-	316
Archives	8.00	0.334%	844		844	-	844
Human Services	10.00	0.417%	1,053		1,053	-	1,053
Fleet Management	4.00	0.167%	422		422	-	422
Voter Registration	5.00	0.209%	528		528	-	528
Tax Assessment	23.00	0.959%	2,422		2,422	-	2,422
Weights & Measurers	1.00	0.042%	106		106	-	106
Recorder of Deeds	9.00	0.375%	947		947	-	947
Traffic Safety	3.00	0.125%	316		316	-	316
Veteran's Affairs	5.00	0.209%	528		528	-	528
Register of Wills	8.00	0.334%	844		844	-	844
Sheriff	101.00	4.212%	10,638		10,638	-	10,638
Coroner	4.00	0.167%	422		422	-	422
Prothonotary	24.00	1.001%	2,528		2,528	-	2,528
Clerk Courts	38.00	1.585%	4,003		4,003	-	4,003
Public Defender	37.00	1.543%	3,897		3,897	-	3,897
District Attorney	92.00	3.837%	9,691		9,691	-	9,691
Courts	73.00	3.044%	7,688		7,688	-	7,688
District Justices	87.00	3.628%	9,163		9,163	-	9,163
Divorce Masters	5.00	0.209%	528		528	-	528
Probation	168.00	7.006%	17,695		17,695	-	17,695
Youth Development Ctr	38.00	1.585%	4,003		4,003	-	4,003
Prison	481.00	20.058%	50,660		50,660	-	50,660
Public Safety	1.00	0.042%	106		106	-	106
EMA	6.00	0.250%	631		631	-	631
Parks	29.00	1.209%	3,054		3,054	-	3,054
Conservation	17.00	0.709%	1,791		1,791	-	1,791
AG Land Pres	3.00	0.125%	316		316	-	316
Coop Extension	8.00	0.334%	844		844	-	844
Pleasant Acres	453.00	18.891%	47,713		47,713	-	47,713
Children & Youth	149.00	6.214%	15,695		15,695	-	15,695
E-911	110.00	4.587%	11,585		11,585	-	11,585
E-911 Maintenance	4.00	0.167%	422		422	-	422
Agency on Aging	72.00	3.003%	7,585		7,585	-	7,585
MH/IDD	140.00	5.838%	14,745		14,745	-	14,745
Health Choices	3.00	0.125%	316		316	-	316
Domestic Relations	65.00	2.711%	6,847		6,847	-	6,847
Public Relations	1.00	0.042%	106		106	-	106
Drug & Alcohol	10.00	0.417%	1,053		1,053	-	1,053

2016 Actual

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
Other		0.000%	(16)		(16)	-	(16)
Subtotal	2,398	100.000%	252,570	-	252,570	-	252,570
Second Allocation Total	2,298						
Total	2,398	100.000%	252,570	-	252,570	-	252,570

(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	21	1.174%	2,602		2,602		2,602
Human Services Center	6	0.336%	745		745		745
County Annex	5	0.280%	621		621		621
Fleet Management	3	0.168%	372		372	-	372
Voter Registration	3	0.168%	372		372	-	372
Tax Assessment	19	1.063%	2,356		2,356	-	2,356
Register of Wills	5	0.280%	621		621	-	621
Sheriff	77	4.306%	9,545		9,545	-	9,545
Prothonotary	17	0.951%	2,108		2,108	-	2,108
Clerk Courts	30	1.678%	3,720		3,720	-	3,720
Public Defender	15	0.839%	1,860		1,860	-	1,860
District Attorney	33	1.846%	4,092		4,092	-	4,092
Courts	24	1.342%	2,975		2,975	-	2,975
District Justices	68	3.803%	8,430		8,430	-	8,430
Divorce Masters	2	0.112%	248		248	-	248
Juvenile XXX		0.000%	-		-	-	-
Probation	146	8.166%	18,102		18,102	-	18,102
Youth Development Ctr	32	1.790%	3,968		3,968	-	3,968
Prison	469	26.230%	58,146		58,146	-	58,146
Parks	27	1.510%	3,347		3,347	-	3,347
Pleasant Acres	391	21.868%	48,476		48,476	-	48,476
Children & Youth	114	6.376%	14,134		14,134	-	14,134
E-911	67	3.747%	8,306		8,306	-	8,306
E-911 Maintenance	4	0.224%	497		497	-	497
Agency on Aging	50	2.796%	6,198		6,198	-	6,198
MH/IDD	96	5.369%	11,902		11,902	-	11,902
Domestic Relations	57	3.188%	7,067		7,067	-	7,067
Drug & Alcohol	7	0.391%	867		867	-	867
Other		0.000%	(1)		(1)	-	(1)
<hr/>							
Subtotal	1,788	100.000%	221,676	-	221,676	-	221,676
Second Allocation Total	1,756						
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Total	1,788	100.000%	221,676	-	221,676	-	221,676

(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	0.041%	37		37		37
County Maintenance	27.00	1.094%	976		976		976
Human Services Center	8.00	0.324%	289		289		289
County Annex	7.00	0.284%	253		253		253
Information Services	17.00	0.689%	615		615		615
Commissioners	6.00	0.243%	217		217		217
Solicitor	3.00	0.122%	109		109		109
Purchasing	3.00	0.122%	109		109		109
Controller	11.00	0.446%	398		398		398
Treasurer	7.00	0.284%	253		253		253
Human Resources/Risk Mgmt	11.00	0.446%	398		398		398
Payroll Office	3.00	0.122%	109		109	-	109
Central Telephone	2.00	0.081%	72		72	-	72
Archives	8.00	0.324%	289		289	-	289
Human Services	11.00	0.446%	398		398	-	398
Fleet Management	4.00	0.162%	145		145	-	145
Voter Registration	5.00	0.203%	181		181	-	181
Tax Assessment	24.00	0.972%	867		867	-	867
Weights & Measurers	1.00	0.041%	37		37	-	37
Recorder of Deeds	9.00	0.365%	326		326	-	326
Traffic Safety	3.00	0.122%	109		109	-	109
Veteran's Affairs	5.00	0.203%	181		181	-	181
Register of Wills	9.00	0.365%	326		326	-	326
Sheriff	101.00	4.091%	3,650		3,650	-	3,650
Coroner	5.00	0.203%	181		181	-	181
Prothonotary	26.00	1.053%	940		940	-	940
Clerk Courts	38.00	1.539%	1,373		1,373	-	1,373
Public Defender	37.00	1.499%	1,337		1,337	-	1,337
District Attorney	92.00	3.726%	3,324		3,324	-	3,324
Courts	86.00	3.483%	3,108		3,108	-	3,108
District Justices	88.00	3.564%	3,180		3,180	-	3,180
Divorce Masters	5.00	0.203%	181		181	-	181
Probation	170.00	6.885%	6,143		6,143	-	6,143
Youth Development Ctr	39.00	1.580%	1,410		1,410	-	1,410
Prison	496.00	20.089%	17,924		17,924	-	17,924
Public Safety	1.00	0.041%	37		37	-	37
EMA	6.00	0.243%	217		217	-	217
Parks	37.00	1.499%	1,337		1,337	-	1,337
Conservation	17.00	0.689%	615		615	-	615
AG Land Pres	3.00	0.122%	109		109	-	109

**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
Coop Extension	8.00	0.324%	289		289	-	289
Pleasant Acres	472.00	19.117%	17,057		17,057	-	17,057
Children & Youth	151.00	6.116%	5,457		5,457	-	5,457
E-911	110.00	4.455%	3,975		3,975	-	3,975
E-911 Maintenance	4.00	0.162%	145		145	-	145
Agency on Aging	73.00	2.957%	2,638		2,638	-	2,638
MH/IDD	140.00	5.670%	5,059		5,059	-	5,059
Health Choices	3.00	0.122%	109		109	-	109
Domestic Relations	65.00	2.633%	2,349		2,349	-	2,349
Public Relations	1.00	0.041%	37		37	-	37
Drug & Alcohol	10.00	0.405%	361		361	-	361
Other		0.000%	(13)		(13)	-	(13)
<hr/>							
Subtotal	2,469	100.000%	89,223	-	89,223	-	89,223
Second Allocation Total	2,368						
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Total	2,469	100.000%	89,223	-	89,223	-	89,223

(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

2016 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	145,993		145,993	145,993
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	22,818	-	22,818	
Employee Benefits	50,583	29	50,612	
Liability Insurance	369	-	369	
Property Insurance	-	-	-	
Retirement Administration	1,395	3	1,398	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	31,248	6,806	38,054	
Commissioners	179	28	207	
Solicitor	-	-	-	
Purchasing	263	19	282	
Controller	286	5	291	
Treasurer	-	-	-	
Human Resources/Risk Mgmt	1,381	39	1,420	
Payroll Office		305	305	
Central Telephone		33	33	
Archives		1,243	1,243	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>108,522</u>	<u>8,510</u>	<u>117,032</u>	<u>117,032</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>254,515</u></u>	<u><u>8,510</u></u>	<u><u>263,025</u></u>	<u><u>263,025</u></u>

2016 Actual

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	130,751		130,751
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		
Telephone	430		430
Printing	-		
Contracted Services	11,288		11,288
Equipment Rental	-		
Maintenance and Repairs	-		
Office Equipment	-		
Computer Forms	873		873
Office Supplies	2,651		2,651
Capital Outlay	-		
Departmental Expenditures	145,993	-	145,993
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments	-		
Functional Cost	145,993	-	145,993
Additions: 1st Central Service Centers	108,522	108,522	
REALLOCATE ADMIN		(108,522)	108,522

2016 Actual

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

	<u>Total</u>	<u>General and Administration</u>	<u>Payroll Processing</u>
Allocable Costs	254,515	-	254,515
Unallocated	-		
1st Allocation	<u>254,515</u>	<u>-</u>	<u>254,515</u>
Additions: 2nd Central Service Centers	8,510	8,510	
REALLOCATE ADMIN		(8,510)	8,510
Allocable Costs	<u>8,510</u>	<u>-</u>	<u>8,510</u>
Unallocated	-		
2nd Allocation	<u>8,510</u>	<u>-</u>	<u>8,510</u>
Total Allocated	<u><u>263,025</u></u>	<u><u>-</u></u>	<u><u>263,025</u></u>

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

User Department	Total	Payroll Processing
Retirement Administration	102	102
County Maintenance	2,756	2,756
Human Services Center	817	817
County Annex	715	715
Information Services	1,736	1,736
Commissioners	613	613
Solicitor	305	305
Purchasing	305	305
Controller	1,122	1,122
Treasurer	751	751
Human Resources/Risk Mgmt	1,158	1,158
Payroll Office	305	305
Central Telephone	211	211
Archives	846	846
Human Services	1,161	1,161
Fleet Management	421	421
Voter Registration	564	564
Tax Assessment	2,537	2,537
Weights & Measurers	106	106
Tax Collectors	2,499	2,499
Recorder of Deeds	982	982
Traffic Safety	353	353
Veteran's Affairs	530	530
Register of Wills	914	914
Sheriff	10,710	10,710
Coroner	493	493
Prothonotary	2,673	2,673
Clerk Courts	4,014	4,014
Public Defender	3,946	3,946
District Attorney	9,722	9,722
Courts	9,014	9,014
District Justices	9,335	9,335
Divorce Masters	530	530
Juvenile XXX	-	-
Probation	17,890	17,890
Youth Development Ctr	4,122	4,122
Prison	52,340	52,340
Public Safety	106	106
EMA	634	634
Parks	3,909	3,909
Conservation	1,797	1,797

2016 Actual

YORK COUNTY, PENNSYLVANIA

Payroll Office

Department Cost Allocation Summary - Total Costs

<u>User Department</u>	<u>Total</u>	<u>Payroll Processing</u>
AG Land Pres	316	316
Coop Extension	846	846
Pleasant Acres	49,914	49,914
Children & Youth	15,957	15,957
E-911	11,660	11,660
Agency on Aging	7,681	7,681
MH/IDD	14,795	14,795
Health Choices	316	316
Domestic Relations	6,870	6,870
Public Relations	106	106
Drug & Alcohol	1,057	1,057
Other	5	5
Subtotal	263,025	263,025
Total	263,025	263,025

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%	102		102		102
County Maintenance	702	1.083%	2,756		2,756		2,756
Human Services Center	208	0.321%	817		817		817
County Annex	182	0.281%	715		715		715
Information Services	442	0.682%	1,736		1,736		1,736
Commissioners	156	0.241%	613		613		613
Solicitor	78	0.120%	305		305		305
Purchasing	78	0.120%	305		305		305
Controller	286	0.441%	1,122		1,122		1,122
Treasurer	191	0.295%	751		751		751
Human Resources/Risk Mgmt	295	0.455%	1,158		1,158		1,158
Payroll Office	78	0.120%	305		305		305
Central Telephone	52	0.080%	204		204		211
Archives	208	0.321%	817		817	29	846
Human Services	286	0.441%	1,122		1,122	39	1,161
Fleet Management	104	0.160%	407		407	14	421
Voter Registration	139	0.214%	545		545	19	564
Tax Assessment	624	0.963%	2,451		2,451	86	2,537
Weights & Measurers	26	0.040%	102		102	4	106
Tax Collectors	615	0.949%	2,415		2,415	84	2,499
Recorder of Deeds	242	0.373%	949		949	33	982
Traffic Safety	87	0.134%	341		341	12	353
Veteran's Affairs	130	0.201%	512		512	18	530
Register of Wills	225	0.347%	883		883	31	914
Sheriff	2,635	4.066%	10,349		10,349	361	10,710
Coroner	121	0.187%	476		476	17	493
Prothonotary	658	1.015%	2,583		2,583	90	2,673
Clerk Courts	988	1.524%	3,879		3,879	135	4,014
Public Defender	971	1.498%	3,813		3,813	133	3,946
District Attorney	2,392	3.691%	9,394		9,394	328	9,722
Courts	2,218	3.422%	8,710		8,710	304	9,014
District Justices	2,297	3.544%	9,020		9,020	315	9,335
Divorce Masters	130	0.201%	512		512	18	530
Probation	4,402	6.792%	17,287		17,287	603	17,890
Youth Development Ctr	1,014	1.565%	3,983		3,983	139	4,122
Prison	12,878	19.871%	50,575		50,575	1,765	52,340
Public Safety	26	0.040%	102		102	4	106
EMA	156	0.241%	613		613	21	634
Parks	962	1.484%	3,777		3,777	132	3,909
Conservation	442	0.682%	1,736		1,736	61	1,797
AG Land Pres	78	0.120%	305		305	11	316
Coop Extension	208	0.321%	817		817	29	846
Pleasant Acres	12,281	18.950%	48,231		48,231	1,683	49,914
Children & Youth	3,926	6.058%	15,419		15,419	538	15,957
E-911	2,869	4.427%	11,267		11,267	393	11,660

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 Maintenance	113	0.174%	443		443	15	458
Agency on Aging	1,890	2.916%	7,422		7,422	259	7,681
MH/IDD	3,640	5.617%	14,296		14,296	499	14,795
Health Choices	78	0.120%	305		305	11	316
Domestic Relations	1,690	2.608%	6,638		6,638	232	6,870
Public Relations	26	0.040%	102		102	4	106
Drug & Alcohol	260	0.401%	1,021		1,021	36	1,057
Other		0.000%	7		7	(2)	5
Subtotal	64,809	100.000%	254,515	-	254,515	8,510	263,025
Second Allocation Total	62,087						
Total	64,809	100.000%	254,515	-	254,515	8,510	263,025

(A) Alloc basis: Payroll Checks Issued By Department

Source: Payroll Statistics

**ork 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

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	311,852		311,852	311,852
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	6,286	-	6,286	
Employee Benefits	15,046	8	15,054	
Liability Insurance	98	-	98	
Property Insurance	-	-	-	
Retirement Administration	-	-	-	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	-	-	-	
Commissioners	205	32	237	
Solicitor	-	-	-	
Purchasing	110	8	118	
Controller	750	14	764	
Treasurer	-	-	-	
Human Resources/Risk Mgmt	711	26	737	
Payroll Office	204	7	211	
Central Telephone		1,131	1,131	
Archives	-	-	-	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>23,410</u>	<u>1,226</u>	<u>24,636</u>	<u>24,636</u>
Departmental Cost Adjustments				
Direct Telephone	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

2016 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>55,635</u>	<u>1,226</u>	<u>56,861</u>	<u>56,861</u>

2016 Actual

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

	Total	General and Administration	
<u>Wages and Benefits</u>			
Salaries & Wages	11,530		11,530
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		-
Telephone	20,644		20,644
Office Supplies	51		51
Capital Outlay	279,627	279,627	
Departmental Expenditures	311,852	279,627	32,225
<u>Cost Adjustments</u>			
Deductions	(279,627)	(279,627)	
Departmental Cost Adjustments			
Direct Telephone	-		
	-		
Functional Cost	32,225	-	32,225
Additions: 1st Central Service Centers	23,410	23,410	
REALLOCATE ADMIN		(23,410)	23,410
Allocable Costs	55,635	-	55,635
Unallocated	-		
1st Allocation	55,635	-	55,635
Additions: 2nd Central Service Centers	1,226	1,226	

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

	Total	General and Administration	
REALLOCATE ADMIN		(1,226)	1,226
Allocable Costs	1,226	-	1,226
Unallocated	-		
2nd Allocation	1,226	-	1,226
Total Allocated	56,861	-	56,861

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

User Department	Total	
County Maintenance	1,131	1,131
Information Services	133	133
Commissioners	33	33
Solicitor	-	-
Purchasing	33	33
Controller	33	33
Treasurer	33	33
Human Resources/Risk Mgmt	100	100
Payroll Office	33	33
Central Telephone	1,131	1,131
Archives	205	205
Risk Management	-	-
Human Services	34	34
Fleet Management	-	-
Voter Registration	69	69
Tax Assessment	34	34
Weights & Measurers	69	69
Recorder of Deeds	34	34
Traffic Safety	136	136
Traffic Safety MLR	-	-
Veteran's Affairs	34	34
Register of Wills	443	443
Sheriff	2,417	2,417
Coroner	136	136
Prothonotary	1,226	1,226
Clerk Courts	1,498	1,498
Public Defender	715	715
District Attorney	1,226	1,226
Courts	5,958	5,958
District Justices	3,676	3,676
Divorce Masters	238	238
Juvenile XXX	-	-
Probation	1,566	1,566
Youth Development Ctr	851	851
Prison	9,736	9,736
EMA	34	34
Parks	647	647
Conservation	374	374
AG Land Pres	102	102
Planning	34	34
Coop Extension	954	954

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

<u>User Department</u>	<u>Total</u>	
Pleasant Acres	6,060	6,060
Children & Youth	477	477
E-911	6,401	6,401
SC Training Ctr	-	-
Agency on Aging	1,430	1,430
MH/IDD	2,451	2,451
Domestic Relations	3,847	3,847
Drug & Alcohol	34	34
Human Services FGDM	34	34
Other	885	885
Subtotal	56,861	56,861
Total	56,861	56,861

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	34	2.033%	1,131		1,131		1,131
Information Services	4	0.239%	133		133		133
Commissioners	1	0.060%	33		33		33
Solicitor	-	0.000%	-		-		-
Purchasing	1	0.060%	33		33		33
Controller	1	0.060%	33		33		33
Treasurer	1	0.060%	33		33		33
Human Resources/Risk Mgmt	3	0.179%	100		100		100
Payroll Office	1	0.060%	33		33		33
Central Telephone	34	2.033%	1,131		1,131		1,131
Archives	6	0.359%	200		200	5	205
Human Services	1	0.060%	33		33	1	34
Voter Registration	2	0.120%	67		67	2	69
Tax Assessment	1	0.060%	33		33	1	34
Weights & Measurers	2	0.120%	67		67	2	69
Recorder of Deeds	1	0.060%	33		33	1	34
Traffic Safety	4	0.239%	133		133	3	136
Veteran's Affairs	1	0.060%	33		33	1	34
Register of Wills	13	0.778%	433		433	10	443
Sheriff	71	4.246%	2,362		2,362	55	2,417
Coroner	4	0.239%	133		133	3	136
Prothonotary	36	2.153%	1,198		1,198	28	1,226
Clerk Courts	44	2.632%	1,464		1,464	34	1,498
Public Defender	21	1.256%	699		699	16	715
District Attorney	36	2.153%	1,198		1,198	28	1,226
Courts	175	10.467%	5,823		5,823	135	5,958
District Justices	108	6.459%	3,593		3,593	83	3,676
Divorce Masters	7	0.419%	233		233	5	238
Controlled Subst	4	0.239%	133		133	3	136
Juvenile XXX	-	0.000%	-		-	-	-
Probation	46	2.751%	1,531		1,531	35	1,566
Youth Development Ctr	25	1.495%	832		832	19	851
Prison	286	17.105%	9,516		9,516	220	9,736
EMA	1	0.060%	33		33	1	34
Parks	19	1.136%	632		632	15	647
Conservation	11	0.658%	366		366	8	374
AG Land Pres	3	0.179%	100		100	2	102
Planning	1	0.060%	33		33	1	34
Coop Extension	28	1.675%	932		932	22	954
Pleasant Acres	178	10.646%	5,923		5,923	137	6,060
Children & Youth	14	0.837%	466		466	11	477

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	11.244%	6,256		6,256	145	6,401
Agency on Aging	42	2.512%	1,398		1,398	32	1,430
MH/IDD	72	4.306%	2,396		2,396	55	2,451
Health Choices	-	0.000%	-		-	-	-
Domestic Relations	113	6.758%	3,760		3,760	87	3,847
Public Relations	-	0.000%	-		-	-	-
Drug & Alcohol	1	0.060%	33		33	1	34
Human Services FGDM	1	0.060%	33		33	1	34
Other	26	1.555%	867		867	18	885
Subtotal	1,672	100.000%	55,635	-	55,635	1,226	56,861
Second Allocation Total	1,592						
Total	1,672	100.000%	55,635	-	55,635	1,226	56,861

(A) Alloc basis:

Number of Lines By Department

Source:

Telephone Directory

2016 Actual

**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

2016 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	330,915		330,915	330,915
Deductions			-	
Exp Reimb	<u>(17,048)</u>		<u>(17,048)</u>	
Total Deductions	(17,048)	-	(17,048)	(17,048)
Allocated Additions				
Building Depreciation	82,341	-	82,341	
Equipment Depreciation	4,143	-	4,143	
Employee Benefits	141,903	82	141,985	
Liability Insurance	884	-	884	
Property Insurance	2,634	-	2,634	
Retirement Administration	3,728	9	3,737	
County Maintenance	120,773	7,884	128,657	
County Annex	68,626	2,324	70,950	
Information Services	7,939	1,758	9,697	
Commissioners	1,290	206	1,496	
Solicitor	1,838	27	1,865	
Purchasing	1,040	74	1,114	
Controller	5,817	124	5,941	
Treasurer	4,323	296	4,619	
Human Resources/Risk Mgmt	3,690	105	3,795	
Payroll Office	817	29	846	
Central Telephone	200	5	205	
	-	-	-	
Archives		509	509	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>451,986</u>	<u>13,432</u>	<u>465,418</u>	<u>465,418</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>765,853</u></u>	<u><u>13,432</u></u>	<u><u>779,285</u></u>	<u><u>779,285</u></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	289,329	51,168	127,548	110,613
<u>Other Expenses and Cost</u>				
Fuel		-	-	-
Supplies		-	-	-
Telephone	647	114	285	247
Utilities		-	-	-
Microfilming	856	151	377	327
Equipment Rental	536	95	236	205
Travel	177	31	78	68
Archival Supplies	1,421	251	626	543
Contracted Services	13,691	2,421	6,036	5,234
Restoration Exp		-	-	-
Maintenance & Repairs		-	-	-
Office Equipment		-	-	-
Office Supplies	972	172	428	372
Professional Services	20,187	3,570	8,899	7,718
Training and Staff Development		-	-	-
Equipment	3,099	548	1,366	1,185
Departmental Expenditures	330,915	58,523	145,881	126,512
<u>Cost Adjustments</u>				
Deductions	(17,048)	(3,015)	(7,515)	(6,518)
<u>Departmental Cost Adjustments</u>				
	-			
Functional Cost	313,867	55,508	138,365	119,994

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

	Total	General and Administration	Records Management	Nonallocable
Additions: 1st Central Service Centers	451,986	451,986		
REALLOCATE ADMIN		(507,494)	271,790	235,704
Allocable Costs	765,853	-	410,155	355,698
Unallocated	(355,698)			(355,698)
1st Allocation	410,155	-	410,155	-
Additions: 2nd Central Service Centers	13,432	13,432		
REALLOCATE ADMIN		(13,432)	7,194	6,238
Allocable Costs	13,432	-	7,194	6,238
Unallocated	(6,238)			(6,238)
2nd Allocation	7,194	-	7,194	-
Total Allocated	417,349	-	417,349	-

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

User Department	Total	Records Management	Nonallocable
Information Services	78	78	-
Commissioners	4,102	4,102	-
Controller	6,571	6,571	-
Treasurer	1,920	1,920	-
Human Resources/Risk Mgmt	2,887	2,887	-
Payroll Office	1,243	1,243	-
Archives	509	509	-
Human Services	639	639	-
Voter Registration	1,558	1,558	-
Tax Assessment	3,671	3,671	-
Recorder of Deeds	2,089	2,089	-
Veteran's Affairs	-	-	-
Register of Wills	33,492	33,492	-
Sheriff	3,763	3,763	-
Coroner	201	201	-
Prothonotary	37,778	37,778	-
Clerk Courts	127,601	127,601	-
Public Defender	19,221	19,221	-
District Attorney	57,846	57,846	-
Courts	19,618	19,618	-
Divorce Masters	79	79	-
Juvenile XXX	-	-	-
Probation	22,704	22,704	-
Youth Development Ctr	531	531	-
Prison	201	201	-
EMA	372	372	-
Conservation	2,021	2,021	-
AG Land Pres	12	12	-
Planning	12	12	-
Coop Extension	147	147	-
Pleasant Acres	2,568	2,568	-
Children & Youth	31,220	31,220	-
SC Training Ctr	-	-	-
Agency on Aging	7,928	7,928	-
MH/IDD	9,309	9,309	-
Health Choices	-	-	-
Domestic Relations	13,340	13,340	-
Bridge to Health	-	-	-
Other	377	377	-
Subtotal	417,349	417,349	-
Total	417,349	417,349	-

**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%	78		78		78
Commissioners	314	1.000%	4,102		4,102		4,102
Controller	503	1.602%	6,571		6,571		6,571
Treasurer	147	0.468%	1,920		1,920		1,920
Human Resources/Risk Mgmt	221	0.704%	2,887		2,887		2,887
Payroll Office	95	0.303%	1,243		1,243		1,243
Archives	39	0.124%	509		509		509
Human Services	48	0.153%	628		628		639
Voter Registration	117	0.373%	1,530		1,530	11	1,558
Tax Assessment	276	0.879%	3,605		3,605	66	3,671
Recorder of Deeds	157	0.500%	2,051		2,051	38	2,089
Register of Wills	2,518	8.019%	32,890		32,890	602	33,492
Sheriff	283	0.901%	3,695		3,695	68	3,763
Coroner	15	0.048%	197		197	4	201
Prothonotary	2,840	9.045%	37,099		37,099	679	37,778
Clerk Courts	9,593	30.551%	125,306		125,306	2,295	127,601
Public Defender	1,445	4.602%	18,875		18,875	346	19,221
District Attorney	4,349	13.850%	56,806		56,806	1,040	57,846
Courts	1,475	4.697%	19,265		19,265	353	19,618
Divorce Masters	6	0.019%	78		78	1	79
Probation	1,707	5.436%	22,296		22,296	408	22,704
Youth Development Ctr	40	0.127%	521		521	10	531
Prison	15	0.048%	197		197	4	201
EMA	28	0.089%	365		365	7	372
Parks	1	0.003%	12		12	-	12
Conservation	152	0.484%	1,985		1,985	36	2,021
AG Land Pres	1	0.003%	12		12	-	12
Planning	1	0.003%	12		12	-	12
Coop Extension	11	0.035%	144		144	3	147
Pleasant Acres	193	0.615%	2,522		2,522	46	2,568
Children & Youth	2,347	7.475%	30,659		30,659	561	31,220
E-911	31	0.099%	406		406	7	413
Agency on Aging	596	1.898%	7,785		7,785	143	7,928
MH/IDD	700	2.229%	9,142		9,142	167	9,309
Health Choices	-	0.000%	-		-	-	-
Domestic Relations	1,003	3.194%	13,100		13,100	240	13,340
Drug & Alcohol	99	0.315%	1,292		1,292	24	1,316
Other	28	0.089%	370		370	7	377
<hr/>							
Subtotal	31,400	100.000%	410,155	-	410,155	7,194	417,349
Second Allocation Total	30,075						
<hr/>							
Total	31,400	100.000%	410,155	-	410,155	7,194	417,349

(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	3,316,691		3,316,691	3,316,691
Deductions			-	
Major Equipment Grants	(2,997,376)		(2,997,376)	
Total Deductions	(2,997,376)	-	(2,997,376)	(2,997,376)
Allocated Additions				
Liability Insurance	1,502	-	1,502	
Property Insurance	-	-	-	
Retirement Administration	4,654	11	4,665	
Information Services	23,011	5,094	28,105	
Commissioners	1,170	186	1,356	
Solicitor	7,352	109	7,461	
Purchasing	1,443	102	1,545	
Controller	4,572	90	4,662	
Treasurer	411	28	439	
Human Resources/Risk Mgmt	4,964	144	5,108	
Payroll Office	1,122	39	1,161	
Central Telephone	33	1	34	
	-	-	-	
Archives	628	11	639	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>50,862</u>	<u>5,815</u>	<u>56,677</u>	<u>56,677</u>
Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>370,177</u></u>	<u><u>5,815</u></u>	<u><u>375,992</u></u>	<u><u>375,992</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	167,770	-	167,770	-
Fringes Benefits	94,661		94,661	-
<u>Other Expenses and Cost</u>				
Operating Expenses	56,884		56,884	-
Major Equipment	-	-		
Grants	2,997,376	2,997,376		
	-			
Departmental Expenditures	3,316,691	2,997,376	319,315	-
<u>Cost Adjustments</u>				
Deductions	(2,997,376)	(2,997,376)		
Departmental Cost Adjustments	-			
Functional Cost	319,315	-	319,315	-
Additions: 1st Central Service Centers	50,862	-	50,862	-
REALLOCATE ADMIN		-	-	-
Allocable Costs	370,177	-	370,177	-
Unallocated	-			-
1st Allocation	370,177	-	370,177	-
Additions: 2nd Central Service Centers	5,815	-	5,815	-
REALLOCATE ADMIN		-	-	-
Allocable Costs	5,815	-	5,815	-
Unallocated	-			-
2nd Allocation	5,815	-	5,815	-
Total Allocated	375,992	-	375,992	-

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

User Department	Total	Administration	
Veteran's Affairs	-	-	-
Youth Development Ctr	3,862	3,862	-
Children & Youth	7,764	7,764	-
Agency on Aging	4,268	4,268	-
MH/IDD	5,813	5,813	-
Health Choices	1,748	1,748	-
Drug & Alcohol	1,748	1,748	-
HSDf	11,841	11,841	-
HAP	11,609	11,609	-
MATP	13,502	13,502	-
SFPP	714	714	-
CASSP	51,471	51,471	-
Hum Svcs County	-	-	-
HMIS	-	-	-
CYS NBB	1,686	1,686	-
Human Services FGDM	1,542	1,542	-
SOC	3,012	3,012	-
HCMU	21,055	21,055	-
Other	10	10	-
<hr/>			
Subtotal	143,295	143,295	-
<hr/>			
Direct Billed	232,697	232,697	
Total	375,992	375,992	-

**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	-	0.000%	-		-	-	-
Youth Development Ctr	4,094	1.027%	3,802		3,802	60	3,862
Children & Youth	8,231	2.065%	7,644		7,644	120	7,764
Agency on Aging	4,525	1.135%	4,202		4,202	66	4,268
MH/IDD	6,163	1.546%	5,723		5,723	90	5,813
Health Choices	1,853	0.465%	1,721		1,721	27	1,748
Drug & Alcohol	1,853	0.465%	1,721		1,721	27	1,748
HSDf	36,475	9.152%	33,879	(22,570)	11,309	532	11,841
HAP	32,709	8.207%	30,380	(19,248)	11,132	477	11,609
MATP	23,166	5.813%	21,518	(8,354)	13,164	338	13,502
SFPP	1,264	0.317%	1,173	(477)	696	18	714
CASSP	72,031	18.074%	66,906	(16,486)	50,420	1,051	51,471
CYS NBB	2,016	0.506%	1,873	(216)	1,657	29	1,686
Human Services FGDM	14,813	3.717%	13,759	(12,433)	1,326	216	1,542
SOC	55,803	14.002%	51,832	(49,634)	2,198	814	3,012
HCMU	74,287	18.640%	69,001	(49,030)	19,971	1,084	21,055
Bridge to Health	59,249	14.867%	55,034	(54,249)	785	865	1,650
Other		0.000%	9		9	1	10
Subtotal	398,532	100.000%	370,177	(232,697)	137,480	5,815	143,295
Second Allocation Total	398,532						
Direct Billed				232,697	232,697		232,697
Total	398,532	100.000%	370,177	-	370,177	5,815	375,992

(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

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	623,850		623,850	623,850
Deductions			-	
Major Equipment	(114,752)		(114,752)	
Expense Reimbursement	(375,243)		(375,243)	
Total Deductions	(489,995)	-	(489,995)	(489,995)
Allocated Additions				
Building Depreciation	19,574	-	19,574	
Equipment Depreciation	12,639	-	12,639	
Employee Benefits	61,969	36	62,005	
Liability Insurance	410	-	410	
Property Insurance	1,345	-	1,345	
Commissioners	1,867	300	2,167	
Solicitor	-	-	-	
Purchasing	1,535	109	1,644	
Controller	11,799	230	12,029	
Treasurer	-	-	-	
Human Services	-	-	-	
Fleet Management		15,054	15,054	
Total Allocated Additions	<u>115,627</u>	<u>15,801</u>	<u>131,428</u>	<u>131,428</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>249,482</u></u>	<u><u>15,801</u></u>	<u><u>265,283</u></u>	<u><u>265,283</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	142,761	-	142,761	
<u>Other Expenses and Cost</u>				
Special Training & Staff Development	55		55	
Telephone	-			
Assoc Dues	50		50	
Maintenance & Repairs	1,042		1,042	
Fuel	2,010		2,010	
Vehicle Insurance	855		855	
Gas & Oil	164,521		164,521	
Maintenance - Vehicle	182,869		182,869	
Contract Services	5,641		5,641	
Tools & Equipment	3,690		3,690	
Office supplies & equipment	387		387	
Welding Supplies	217		217	
Maintenance Supplies	1,804		1,804	
Utilities	2,962		2,962	
Uniform Allowance	234		234	
Major Equipment	114,752	114,752		
	-			
Departmental Expenditures	623,850	114,752	509,098	-
<u>Cost Adjustments</u>				
Deductions	(489,995)	(489,995)		
Departmental Cost Adjustments				
	-			
Functional Cost	133,855	(375,243)	509,098	-
Additions: 1st				
Central Service Centers	115,627	-	115,627	
REALLOCATE ADMIN		375,243	(375,243)	-
Allocable Costs	249,482	-	249,482	-
Unallocated	-			
1st Allocation	249,482	-	249,482	-
Additions: 2nd				
Central Service Centers	15,801	-	15,801	
REALLOCATE ADMIN		-		-
Allocable Costs	15,801	-	15,801	-
Unallocated	-			
2nd Allocation	15,801	-	15,801	-
Total Allocated	265,283	-	265,283	-

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

User Department	Total	Vehicle Maintenance	
County Maintenance	5,376	5,376	-
Human Services Center	-	-	-
Fleet Management	15,054	15,054	-
Weights & Measurers	1,145	1,145	-
Traffic Safety	1,145	1,145	-
Sheriff	35,494	35,494	-
Coroner	3,435	3,435	-
Juvenile XXX	-	-	-
Probation	17,176	17,176	-
Youth Development Ctr	3,435	3,435	-
Prison	17,176	17,176	-
EMA	5,724	5,724	-
Parks	29,769	29,769	-
Planning	2,290	2,290	-
Coop Extension	6,870	6,870	-
Pleasant Acres	9,159	9,159	-
Children & Youth	17,176	17,176	-
E-911	8,014	8,014	-
Liquid Fuels	5,724	5,724	-
MH/IDD	2,290	2,290	-
Weatherization Liheap	2,290	2,290	-
Other	976	976	-
Subtotal	265,283	265,283	-
Direct Billed	-	-	-
Total	265,283	265,283	-

**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	2.155%	5,376		5,376		5,376
Fleet Management	14.00	6.034%	15,054		15,054		15,054
Weights & Measurers	1.00	0.431%	1,075		1,075	70	1,145
Traffic Safety	1.00	0.431%	1,075		1,075	70	1,145
Sheriff	31.00	13.362%	33,336		33,336	2,158	35,494
Coroner	3.00	1.293%	3,226		3,226	209	3,435
District Attorney	14.00	6.034%	15,054		15,054	975	16,029
Controlled Subst	35.00	15.086%	37,637		37,637	2,436	40,073
Probation	15.00	6.466%	16,132		16,132	1,044	17,176
Youth Development Ctr	3.00	1.293%	3,226		3,226	209	3,435
Prison	15.00	6.466%	16,132		16,132	1,044	17,176
Public Safety	1.00	0.431%	1,075		1,075	70	1,145
EMA	5.00	2.155%	5,376		5,376	348	5,724
Parks	26.00	11.207%	27,959		27,959	1,810	29,769
Conservation	10.00	4.310%	10,753		10,753	696	11,449
Planning	2.00	0.862%	2,151		2,151	139	2,290
Coop Extension	6.00	2.586%	6,452		6,452	418	6,870
Pleasant Acres	8.00	3.448%	8,602		8,602	557	9,159
Children & Youth	15.00	6.466%	16,132		16,132	1,044	17,176
E-911	7.00	3.017%	7,527		7,527	487	8,014
Liquid Fuels	5.00	2.155%	5,376		5,376	348	5,724
Agency on Aging	5.00	2.155%	5,376		5,376	348	5,724
MH/IDD	2.00	0.862%	2,151		2,151	139	2,290
Weatherization Liheap	2.00	0.862%	2,151		2,151	139	2,290
CDBG	1.00	0.431%	1,075		1,075	70	1,145
Other		0.000%	3		3	973	976
<hr/>							
Subtotal	232	100.000%	249,482	-	249,482	15,801	265,283
Second Allocation Total	227						
Direct Billed							
Total	232	100.000%	249,482	-	249,482	15,801	265,283

(A) Alloc basis: Number of Vehicles By Department

Source: Controllers Office