

**A CENTRAL SERVICE  
COST ALLOCATION PLAN**



**YORK  
COUNTY, PENNSYLVANIA**

**ACTUAL 2018**

**BASED ON ACTUAL COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2018**

YORK  
COUNTY, PENNSYLVANIA

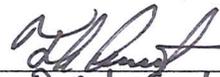
COUNTYWIDE COST ALLOCATION PLAN

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, 2018 to establish cost allocations or billings for August 1, 2019 through July 31, 2020 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.

  
Title Deputy Controller

York  
County

8/30/19  
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	56,626	123,973	360	-	-	79,972	5,658	-	32,474	157,376
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Employee Benefits	47,233	246,552	15,225	-	-	89,396	51,474	-	48,146	98,287
Liability Insurance	754	3,111	175	1,729	-	1,082	463	-	695	1,373
Property Insurance	2,779	3,032	54	-	-	1,956	845	-	795	3,695
Retirement Administration	3,416	12,212	488	-	-	2,928	1,464	-	2,440	3,904
County Maintenance	37,027	81,065	-	-	-	52,293	-	-	21,234	90,845
Human Services Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	-	3,840	-	-	-	60,435	-	-	-
Information Services	34,785	153,332	1,072	-	-	28,606	8,132	-	39,512	37,363
Commissioners	17,036	3,365	114	2,089	13,136	1,644	2,613	-	3,737	1,352
Solicitor	30,926	5,154	5,154	-	10,309	-	-	-	5,154	10,309
Purchasing	1,741	1,874	118	498	308	1,361	1,128	-	438	643
Controller	54,645	4,646	143	718	37,086	3,480	7,859	-	11,199	2,189
Treasurer	26	1,708	13	26	20,813	1,023	285	-	-	582
Human Resources/Risk Mgmt	4,827	18,355	623	10,908	-	4,218	1,858	-	3,092	6,085
Payroll Office	883	3,277	127	2,943	-	838	423	-	632	1,090
Central Telephone	389	890	-	-	-	334	-	-	166	361
Archives	2,076	4,408	-	-	-	2,105	-	-	-	41,654
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	-	9,928	1,657	-	-	-	1,657	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>295,169</b>	<b>676,882</b>	<b>29,163</b>	<b>18,911</b>	<b>81,652</b>	<b>271,236</b>	<b>144,294</b>	<b>-</b>	<b>169,714</b>	<b>457,108</b>
<b>Roll Forward</b>										
<b>Proposed Costs</b>	<b>295,169</b>	<b>676,882</b>	<b>29,163</b>	<b>18,911</b>	<b>81,652</b>	<b>271,236</b>	<b>144,294</b>	<b>-</b>	<b>169,714</b>	<b>457,108</b>

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

Central Services Departments	Sheriff	Coroner	Prothonotary	Clerk Courts	Public Defender	District Attorney	Courts	District Justices	Constables	Divorce Masters
Building Depreciation	432,753	2,484	157,376	236,044	128,859	393,420	1,929,649	6,809	-	46,258
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Employee Benefits	622,350	64,128	180,457	404,918	266,486	927,717	625,701	572,675	-	31,259
Liability Insurance	20,765	1,427	3,136	5,236	7,903	18,193	14,355	9,773	-	835
Property Insurance	10,159	371	3,695	5,541	3,025	9,852	45,301	8,831	-	1,086
Retirement Administration	47,857	2,440	12,212	20,019	18,555	45,417	34,182	41,025	-	2,440
County Maintenance	249,807	-	90,845	136,257	74,383	227,101	1,113,892	-	-	26,703
Human Services Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	26,532	-	-	-	-	-	72,733	-	-
Information Services	134,061	65,270	104,630	124,427	73,496	252,220	491,601	120,723	-	1,350
Commissioners	12,425	2,726	3,365	5,643	5,716	21,850	38,041	25,695	7,115	569
Solicitor	31,369	5,154	36,080	5,154	-	15,462	6,625	-	-	-
Purchasing	5,945	2,606	2,298	3,615	805	9,004	12,124	34,745	29	234
Controller	18,097	6,612	4,668	8,277	9,940	50,258	106,223	63,170	23,442	732
Treasurer	2,097	609	711	3,390	13	556	790	7,572	155	-
Human Resources/Risk Mgmt	70,015	5,131	18,859	29,492	25,897	62,569	51,801	60,614	-	3,343
Payroll Office	12,397	1,218	3,359	5,211	4,836	11,726	10,380	10,761	-	632
Central Telephone	1,641	223	918	1,112	1,057	2,502	4,810	-	-	223
Archives	5,328	992	42,438	164,482	21,490	70,591	21,175	-	-	29
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	49,641	6,618	-	-	-	29,786	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>1,726,707</b>	<b>194,541</b>	<b>665,047</b>	<b>1,158,818</b>	<b>642,461</b>	<b>2,148,224</b>	<b>4,506,650</b>	<b>1,035,126</b>	<b>30,741</b>	<b>115,693</b>
<b>Roll Forward</b>										
<b>Proposed Costs</b>	<b>1,726,707</b>	<b>194,541</b>	<b>665,047</b>	<b>1,158,818</b>	<b>642,461</b>	<b>2,148,224</b>	<b>4,506,650</b>	<b>1,035,126</b>	<b>30,741</b>	<b>115,693</b>

**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	-	295,023	-	-	450	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	1,143,568	198,145	-	3,987,444	-	56,128	-	-
Liability Insurance	-	27,531	6,600	-	119,170	-	1,049	-	-
Property Insurance	-	6,987	2,689	-	99,624	-	-	-	-
Retirement Administration	-	86,443	20,507	-	257,364	-	2,440	-	-
County Maintenance	-	164,923	-	-	-	-	-	-	-
Human Services Center	-	11,018	-	-	-	-	-	-	-
County Annex	-	-	-	-	4,803	-	-	-	-
Information Services	-	409,851	21,955	-	346,383	474	104	-	-
Commissioners	3,045	22,356	5,922	87	68,909	-	864	354	724
Solicitor	-	7,525	5,154	-	52,700	-	-	-	-
Purchasing	1,741	11,976	3,691	-	24,525	-	1,041	1,024	2,064
Controller	8,700	30,577	9,678	285	104,897	-	1,710	1,166	2,390
Treasurer	4,491	8,011	142	-	971	-	26	-	13
Human Resources/Risk Mgmt	-	129,539	30,875	-	391,780	-	3,092	-	-
Payroll Office	-	22,565	5,378	-	67,656	-	172	-	-
Central Telephone	-	5,227	-	-	5,339	-	-	-	-
Archives	-	24,108	1,021	-	227	-	392	-	-
Human Services	-	-	1,413	-	-	-	-	-	-
Fleet Management	44,676	28,130	4,966	-	28,130	-	6,618	-	-
	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>62,653</b>	<b>2,435,358</b>	<b>318,136</b>	<b>372</b>	<b>5,560,372</b>	<b>474</b>	<b>73,636</b>	<b>2,544</b>	<b>5,191</b>
<b>Roll Forward</b>									
<b>Proposed Costs</b>	<b>62,653</b>	<b>2,435,358</b>	<b>318,136</b>	<b>372</b>	<b>5,560,372</b>	<b>474</b>	<b>73,636</b>	<b>2,544</b>	<b>5,191</b>

**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	243,443	11,438	-	16,949	-	285,830
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	232,190	76,003	9,717	-	36,208	1,166,651	-	-	-
Liability Insurance	4,352	2,945	373	-	1,194	-	-	22,896	-
Property Insurance	6,679	698	177	5,954	1,709	-	418	-	7,073
Retirement Administration	14,163	8,307	976	-	3,416	233,429	-	77,159	-
County Maintenance	-	-	-	159,185	-	-	-	-	-
Human Services Center	-	-	-	-	-	-	20,034	-	337,825
County Annex	-	49,898	12,637	-	122,184	-	-	-	-
Information Services	31,413	605	10,443	4,070	3,073	273,799	-	13,716	-
Commissioners	13,601	1,684	314	57	1,471	71,971	-	60,220	-
Solicitor	10,309	-	5,154	-	-	46,388	-	100,207	-
Purchasing	12,035	86	-	-	1,069	52,520	-	12,680	-
Controller	35,047	1,603	575	184	3,245	120,466	-	159,657	-
Treasurer	3,715	310	-	-	51	10,018	-	8,893	-
Human Resources/Risk Mgmt	25,515	10,522	1,235	-	4,328	122,192	-	113,660	-
Payroll Office	4,746	2,186	252	-	883	62,785	-	20,215	-
Central Telephone	-	-	-	1,473	-	3,559	-	5,227	-
Archives	14	1,176	14	14	164	179	-	22,951	-
Human Services	-	-	-	-	-	-	-	5,238	-
Fleet Management	41,367	16,546	-	3,309	3,309	13,237	-	23,164	-
	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>435,146</b>	<b>177,240</b>	<b>43,050</b>	<b>417,689</b>	<b>193,742</b>	<b>2,177,194</b>	<b>37,401</b>	<b>645,883</b>	<b>630,728</b>
Roll Forward									
<b>Proposed Costs</b>	<b>435,146</b>	<b>177,240</b>	<b>43,050</b>	<b>417,689</b>	<b>193,742</b>	<b>2,177,194</b>	<b>37,401</b>	<b>645,883</b>	<b>630,728</b>

**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 (3rd Floor)	Health Choices	Health Choices MLR
Building Depreciation	-	-	-	-	-	140,693	-	158,067	-	18,649
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	121,893	-	-	-	-	-	-
Liability Insurance	19,806	520	-	-	10,807	-	21,304	-	861	-
Property Insurance	27,107	-	-	-	-	3,470	-	3,899	-	460
Retirement Administration	52,249	1,952	-	-	34,182	-	69,352	-	1,952	-
County Maintenance	-	-	-	-	-	-	-	-	-	-
Human Services Center	-	-	-	-	-	166,283	-	186,818	-	22,038
County Annex	-	-	-	-	-	-	-	-	-	-
Information Services	25,633	-	-	-	23,641	-	152,984	-	365	-
Commissioners	16,298	339	1,329	-	19,865	-	34,104	-	1,348	-
Solicitor	20,617	-	-	-	5,154	-	10,309	-	-	-
Purchasing	5,228	966	643	-	16,342	-	10,734	-	44	-
Controller	29,363	210	4,158	-	48,314	-	78,846	-	3,541	-
Treasurer	375	-	777	-	3,560	-	4,776	-	13	-
Human Resources/Risk Mgmt	74,211	2,854	-	-	49,951	-	99,992	-	2,479	-
Payroll Office	13,572	504	-	-	8,950	-	17,903	-	504	-
Central Telephone	-	-	-	-	2,948	-	5,088	-	223	-
Archives	392	-	-	-	11,134	-	10,699	-	-	-
Human Services	-	-	-	-	2,547	-	4,388	-	140	-
Fleet Management	11,584	-	6,618	-	8,275	-	3,309	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>296,435</b>	<b>7,345</b>	<b>13,525</b>	<b>121,893</b>	<b>245,670</b>	<b>310,446</b>	<b>523,788</b>	<b>348,784</b>	<b>11,470</b>	<b>41,147</b>
<b>Roll Forward</b>										
<b>Proposed Costs</b>	<b>296,435</b>	<b>7,345</b>	<b>13,525</b>	<b>121,893</b>	<b>245,670</b>	<b>310,446</b>	<b>523,788</b>	<b>348,784</b>	<b>11,470</b>	<b>41,147</b>

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

Central Services Departments	Domestic Relations	Domestic Relations MLR	Weatherization Liheap	CDBG	Public Relations	Retirement Fund	Drug & Alcohol	MH/IDD MLR (Basement)	HSDf	HAP
Building Depreciation	-	314,711	-	-	-	-	-	20,342	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	4,858	-	-	-	-	-
Liability Insurance	8,861	-	-	-	188	-	1,973	-	-	-
Property Insurance	-	7,388	-	-	-	-	-	502	-	-
Retirement Administration	30,279	-	-	-	488	-	7,319	-	-	-
County Maintenance	-	181,668	-	-	-	-	-	-	-	-
Human Services Center	-	-	-	-	-	-	-	24,041	-	-
County Annex	-	-	-	-	-	-	-	-	-	-
Information Services	16,549	-	-	-	-	-	61,364	-	-	-
Commissioners	9,115	-	2,407	2,548	211	2,779	5,822	-	-	-
Solicitor	5,154	-	5,154	5,154	-	-	5,154	-	-	-
Purchasing	2,534	-	-	-	29	-	2,359	-	-	-
Controller	13,259	-	7,873	7,714	467	9,098	15,253	-	-	-
Treasurer	9,048	-	234	2,316	-	259	1,838	-	-	-
Human Resources/Risk Mgmt	45,117	-	-	-	623	-	10,284	-	-	-
Payroll Office	7,817	-	-	-	127	-	1,892	-	-	-
Central Telephone	2,197	-	-	-	-	-	472	-	-	-
Archives	15,063	-	-	-	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	423	-	7,704	4,383
Fleet Management	-	-	3,309	1,657	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	<b>164,993</b>	<b>503,767</b>	<b>18,977</b>	<b>19,389</b>	<b>6,991</b>	<b>12,136</b>	<b>114,153</b>	<b>44,885</b>	<b>7,704</b>	<b>4,383</b>
<b>Roll Forward</b>	<b>28,433</b>									
<b>Proposed Costs</b>	<b>193,426</b>	<b>503,767</b>	<b>18,977</b>	<b>19,389</b>	<b>6,991</b>	<b>12,136</b>	<b>114,153</b>	<b>44,885</b>	<b>7,704</b>	<b>4,383</b>

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

Central Services Departments	MATP	SFPP	CASSP	Hum Svcs County	Drug & Alcohol MLR	HMIS	CTC	Human Services FGDM	SOC	HCMU	Weatherization DOE
Building Depreciation	-	-	-	-	35,598	-	-	6,353	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	878	-	-	157	-	-	-
Retirement Administration	-	-	-	-	-	-	-	-	-	-	-
County Maintenance	-	-	-	-	-	-	-	-	-	-	-
Human Services Center	-	-	-	-	42,072	-	-	7,513	-	-	-
County Annex	-	-	-	-	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	-	-	313	-	-	-
Commissioners	-	-	-	-	-	-	-	897	-	-	1,131
Solicitor	-	-	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	556	-	-	-
Controller	-	-	-	-	-	-	-	2,932	-	-	3,701
Treasurer	-	-	-	-	-	-	-	117	-	-	130
Human Resources/Risk Mgmt	-	-	-	-	-	-	-	-	-	-	-
Payroll Office	-	-	-	-	-	-	-	-	-	-	-
Central Telephone	-	-	-	-	-	-	-	250	-	-	-
Archives	-	-	-	-	-	-	-	-	-	-	-
Human Services	-	429	7,550	-	-	-	29	1,302	10,713	3,648	-
Fleet Management	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-
<b>Total Allocated</b>	-	429	7,550	-	78,548	-	29	20,390	10,713	3,648	4,962
<b>Roll Forward</b>											
<b>Proposed Costs</b>	-	429	7,550	-	78,548	-	29	20,390	10,713	3,648	4,962

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

Central Services Departments	Bridge to Health	Other	Subtotal	Direct Billed	Unallocated	Total
Building Depreciation	-	49,768	5,393,259	-	-	5,393,259
Equipment Depreciation	-	(4)	(4)	-	-	(4)
Employee Benefits	-	30,280,051	41,604,860	-	-	41,604,860
Liability Insurance	-	2	341,437	-	-	341,437
Property Insurance	-	3,248	280,134	-	-	280,134
Retirement Administration	-	57	1,153,033	-	-	1,153,033
County Maintenance	-	24,193	2,731,421	-	-	2,731,421
Human Services Center	-	1,301	818,943	-	-	818,943
County Annex	-	136,397	489,459	-	-	489,459
Information Services	-	486,751	3,554,066	-	-	3,554,066
Commissioners	-	8,626	526,629	-	824,712	1,351,341
Solicitor	-	9	450,992	-	-	450,992
Purchasing	-	9,001	252,402	-	-	252,402
Controller	-	27,537	1,145,830	-	204,772	1,350,602
Treasurer	-	3,806	104,259	-	602,839	707,098
Human Resources/Risk Mgmt	-	(22)	1,495,914	-	-	1,495,914
Payroll Office	-	452	309,292	-	-	309,292
Central Telephone	-	(3)	46,626	-	-	46,626
Archives	-	383	464,699	-	401,809	866,508
Human Services	4,902	4	54,813	425,800	-	480,613
Fleet Management	-	8,199	355,690	-	-	355,690
	-	-	-	-	-	-
<b>Total Allocated</b>	<b>4,902</b>	<b>31,039,755</b>	<b>61,573,753</b>	<b>425,800</b>	<b>2,034,132</b>	<b>64,033,685</b>
<b>Roll Forward</b>			<b>28,433</b>	<b>-</b>	<b>-</b>	<b>28,433</b>
<b>Proposed Costs</b>	<b>4,902</b>	<b>31,039,755</b>	<b>61,602,186</b>	<b>425,800</b>	<b>2,034,132</b>	<b>64,062,118</b>

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

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2018</u>	<u>Fixed Costs Fiscal 2018</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Voter Registration	295,169			295,169		295,169
Tax Assessment	676,882			676,882		676,882
Weights & Measurers	29,163			29,163		29,163
Tax Collectors	18,911			18,911		18,911
Tax Claims	81,652			81,652		81,652
Recorder of Deeds	271,236			271,236		271,236
Traffic Safety	144,294			144,294		144,294
Veteran's Affairs	169,714			169,714		169,714
Register of Wills	457,108			457,108		457,108
Sheriff	1,726,707			1,726,707		1,726,707
Coroner	194,541			194,541		194,541
Prothonotary	665,047			665,047		665,047
Clerk Courts	1,158,818			1,158,818		1,158,818
Public Defender	642,461			642,461		642,461
District Attorney	2,148,224			2,148,224		2,148,224
Courts	4,506,650			4,506,650		4,506,650
District Justices	1,035,126			1,035,126		1,035,126
Constables	30,741			30,741		30,741
Divorce Masters	115,693			115,693		115,693
Controlled Subst	62,653			62,653		62,653
Probation	2,435,358			2,435,358		2,435,358
Youth Development Ctr	318,136			318,136		318,136
Maint Adults	372			372		372
Prison	5,560,372			5,560,372		5,560,372
Public Safety	474			474		474
EMA	73,636			73,636		73,636
Radiation Act	2,544			2,544		2,544
HazMat	5,191			5,191		5,191
Parks	435,146			435,146		435,146
Conservation	177,240			177,240		177,240
AG Land Pres	43,050			43,050		43,050
Planning	417,689			417,689		417,689
Coop Extension	193,742			193,742		193,742
Pleasant Acres	2,177,194			2,177,194		2,177,194
Human Services MLR	37,401			37,401		37,401
Children & Youth	645,883			645,883		645,883
Children & Youth MLR	630,728			630,728		630,728
E-911	296,435			296,435		296,435

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

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2018</u>	<u>Fixed Costs Fiscal 2018</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	7,345			7,345		7,345
Liquid Fuels	13,525			13,525		13,525
SC Training Ctr	121,893			121,893		121,893
Agency on Aging	245,670			245,670		245,670
Aging MLR	310,446			310,446		310,446
MH/IDD	523,788			523,788		523,788
MH/IDD MLR (3rd Floor)	348,784			348,784		348,784
Health Choices	11,470			11,470		11,470
Health Choices MLR	41,147			41,147		41,147
Domestic Relations	164,993	136,560	28,433	193,426		193,426
Domestic Relations MLR	503,767			503,767		503,767
Weatherization Liheap	18,977			18,977		18,977
CDBG	19,389			19,389		19,389
Public Relations	6,991			6,991		6,991
Retirement Fund	12,136			12,136		12,136
Drug & Alcohol	114,153			114,153		114,153
MH/IDD MLR (Basement)	44,885			44,885		44,885
HSDf	7,704			7,704		7,704
HAP	4,383			4,383		4,383
MATP	-			-		-
SFPP	429			429		429
CASSP	7,550			7,550		7,550
Hum Svcs County	-			-		-
Drug & Alcohol MLR	78,548			78,548		78,548
HMIS	-			-		-
CTC	29			29		29
Human Services FGDM	20,390			20,390		20,390
SOC	10,713			10,713		10,713
HCMU	3,648			3,648		3,648
Weatherization DOE	4,962			4,962		4,962
Bridge to Health	4,902			4,902		4,902
Other	31,039,755			31,039,755		31,039,755
Sub Total	61,573,753	136,560	28,433	61,602,186		61,602,186
Direct Billed	425,800					425,800
Unallocated	2,034,132					2,034,132
<b>Total</b>	<b>64,033,685</b>					<b>64,062,118</b>

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>	
Building Depreciation	-	5,892,707	-	5,892,707
Equipment Depreciation	-	558,952	-	558,952
Employee Benefits	50,087,351	(5,577,918)	-	44,509,433
Liability Insurance	363,658	-	-	363,658
Property Insurance	295,472	-	-	295,472
Retirement Administration	1,198,057	-	-	1,198,057
County Maintenance	7,018,936	(4,494,611)	-	2,524,325
Human Services Center	528,685	29,503	-	558,188
County Annex	374,325	-	-	374,325
Information Services	3,798,734	(792,886)	-	3,005,848
Commissioners	591,923	-	-	591,923
Solicitor	504,466	-	-	504,466
Purchasing	148,023	-	-	148,023
Controller	947,321	-	-	947,321
Treasurer	405,543	-	-	405,543
Human Resources/Risk Mgmt	1,039,449	-	-	1,039,449
Payroll Office	172,701	-	-	172,701
Central Telephone	312,251	(279,627)	-	32,624
Archives	365,452	(13,428)	-	352,024
Human Services	2,517,250	(2,151,645)	-	365,605
Fleet Management	627,789	(434,748)	-	193,041
Voter Registration			295,169	64,033,685
Tax Assessment			676,882	
Weights & Measurers			29,163	
Tax Collectors			18,911	
Tax Claims			81,652	
Recorder of Deeds			271,236	
Traffic Safety			144,294	
Veteran's Affairs			169,714	
Register of Wills			457,108	
Sheriff			1,726,707	
Coroner			194,541	
Prothonotary			665,047	
Clerk Courts			1,158,818	
Public Defender			642,461	
District Attorney			2,148,224	
Courts			4,506,650	
District Justices			1,035,126	
Constables			30,741	
Divorce Masters			115,693	

2018 Actual

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Controlled Subst			62,653
Probation			2,435,358
Youth Development Ctr			318,136
Maint Adults			372
Prison			5,560,372
Public Safety			474
EMA			73,636
Radiation Act			2,544
HazMat			5,191
Parks			435,146
Conservation			177,240
AG Land Pres			43,050
Planning			417,689
Coop Extension			193,742
Pleasant Acres			2,177,194
Human Services MLR			37,401
Children & Youth			645,883
Children & Youth MLR			630,728
E-911			296,435
E-911 Maintenance			7,345
Liquid Fuels			13,525
SC Training Ctr			121,893
Agency on Aging			245,670
Aging MLR			310,446
MH/IDD			523,788
MH/IDD MLR (3rd Floor)			348,784
Health Choices			11,470
Health Choices MLR			41,147
Domestic Relations			164,993
Domestic Relations MLR			503,767
Weatherization Liheap			18,977
CDBG			19,389
Public Relations			6,991
Retirement Fund			12,136
MH/IDD MLR (Basement)			44,885
HSDF			7,704
HAP			4,383
MATP			-
SFPP			429
CASSP			7,550

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Hum Svcs County			-
Drug & Alcohol MLR			78,548
HMIS			-
CTC			29
Human Services FGDM			20,390
SOC			10,713
HCMU			3,648
Weatherization DOE			4,962
Bridge to Health			4,902
Other			31,039,755
Direct Billed			425,800
Unallocated			2,034,132
	<u>71,297,386</u>	<u>(7,263,701)</u>	<u>64,033,685</u>
Totals			

**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	(5,892,707)	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	(558,952)	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(44,525,363)	-	-	-	-	-	-	-	2,801	-	-
Liability Insurance	-	-	-	(363,698)	-	-	-	-	-	-	6	-	-
Property Insurance	-	-	-	-	(295,521)	-	-	-	-	-	13	-	-
Retirement Administration	-	-	19,117	178	-	(1,219,419)	-	-	-	-	305	-	98
County Maintenance	24,677	17,401	490,134	3,236	889	13,675	(3,203,326)	23,269	-	12,803	6,440	27,508	8,512
Human Services Center	-	-	192,502	950	-	4,391	67,525	(842,212)	-	162	2,247	-	2,533
County Annex	-	8,980	137,863	737	-	3,416	29,059	-	(566,452)	-	1,490	-	936
Information Services	120,504	441,454	515,937	3,924	2,932	10,748	77,636	-	-	(4,238,144)	3,047	27,977	3,789
Commissioners	57,773	-	303,231	1,828	1,413	3,416	37,777	-	-	268,913	(1,391,049)	55,844	1,047
Solicitor	10,294	-	119,926	1,117	252	1,464	6,731	-	-	16,257	670	(665,406)	344
Purchasing	31,631	1,213	52,127	432	774	1,464	20,683	-	-	5,586	1,849	10,309	(281,667)
Controller	61,877	1,498	307,887	2,006	1,513	5,367	40,461	-	-	67,540	1,778	20,617	1,859
Treasurer	41,432	-	170,008	1,356	1,013	3,416	27,092	-	-	53,574	5,562	15,462	1,493
Human Resources/Risk Mgmt	46,152	3,472	297,542	1,974	1,128	5,855	30,178	-	-	116,642	2,741	20,617	1,963
Payroll Office	-	22,478	60,737	582	-	1,464	-	-	-	63,571	472	-	586
Central Telephone	-	-	15,549	117	-	-	-	-	-	-	408	-	44
Archives	87,504	1,005	170,189	1,284	3,627	4,391	134,763	-	76,993	31,708	2,981	-	833
Human Services	-	-	-	1,992	-	5,367	-	-	-	47,322	3,000	36,080	3,662
Fleet Management	17,604	61,455	67,754	548	1,846	1,952	-	-	-	-	3,899	-	1,566
Voter Registration	56,626	-	47,233	754	2,779	3,416	37,027	-	-	34,785	17,036	30,926	1,741
Tax Assessment	123,973	-	246,552	3,111	3,032	12,212	81,065	-	-	153,332	3,365	5,154	1,874
Weights & Measurers	360	-	15,225	175	54	488	-	-	3,840	1,072	114	5,154	118
Tax Collectors	-	-	-	1,729	-	-	-	-	-	-	2,089	-	498
Tax Claims	-	-	-	-	-	-	-	-	-	-	13,136	10,309	308
Recorder of Deeds	79,972	-	89,396	1,082	1,956	2,928	52,293	-	-	28,606	1,644	-	1,361
Traffic Safety	5,658	-	51,474	463	845	1,464	-	-	60,435	8,132	2,613	-	1,128
Traffic Safety MLR	-	-	-	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	32,474	-	48,146	695	795	2,440	21,234	-	-	39,512	3,737	5,154	438
Register of Wills	157,376	-	98,287	1,373	3,695	3,904	90,845	-	-	37,363	1,352	10,309	643
Sheriff	432,753	-	622,350	20,765	10,159	47,857	249,807	-	-	134,061	12,425	31,369	5,945
Coroner	2,484	-	64,128	1,427	371	2,440	-	-	26,532	65,270	2,726	5,154	2,606
Prothonotary	157,376	-	180,457	3,136	3,695	12,212	90,845	-	-	104,630	3,365	36,080	2,298
Clerk Courts	236,044	-	404,918	5,236	5,541	20,019	136,257	-	-	124,427	5,643	5,154	3,615
Public Defender	128,859	-	266,486	7,903	3,025	18,555	74,383	-	-	73,496	5,716	-	805
District Attorney	393,420	-	927,717	18,193	9,852	45,417	227,101	-	-	252,220	21,850	15,462	9,004
Courts	1,929,649	-	625,701	14,355	45,301	34,182	1,113,892	-	-	491,601	38,041	6,625	12,124
District Justices	6,809	-	572,675	9,773	8,831	41,025	-	-	72,733	120,723	25,695	-	34,745
Constables	-	-	-	-	-	-	-	-	-	-	7,115	-	29
Divorce Masters	46,258	-	31,259	835	1,086	2,440	26,703	-	-	1,350	569	-	234
Controlled Subst	-	-	-	-	-	-	-	-	-	-	3,045	-	1,741
Probation	295,023	-	1,143,568	27,531	6,987	86,443	164,923	11,018	-	409,851	22,356	7,525	11,976
Youth Development Ctr	-	-	198,145	6,600	2,689	20,507	-	-	-	21,955	5,922	5,154	3,691
Maint Adults	-	-	-	-	-	-	-	-	-	-	87	-	-
Prison	450	-	3,987,444	119,170	99,624	257,364	-	-	4,803	346,383	68,909	52,700	24,525
Public Safety	-	-	-	-	-	-	-	-	-	474	-	-	-
EMA	-	-	56,128	1,049	-	2,440	-	-	-	104	864	-	1,041
Radiation Act	-	-	-	-	-	-	-	-	-	-	354	-	1,024
HazMat	-	-	-	-	-	-	-	-	-	-	724	-	2,064
Parks	-	-	232,190	4,352	6,679	14,163	-	-	-	31,413	13,601	10,309	12,035
Conservation	4,671	-	76,003	2,945	698	8,307	-	-	49,898	605	1,684	-	86
AG Land Pres	1,183	-	9,717	373	177	976	-	-	12,637	10,443	314	5,154	-
Planning	243,443	-	-	-	5,954	-	159,185	-	-	4,070	57	-	-
Coop Extension	11,438	-	36,208	1,194	1,709	3,416	-	-	122,184	3,073	1,471	-	1,069
Pleasant Acres	-	-	1,166,651	-	-	233,429	-	-	-	273,799	71,971	46,388	52,520
Human Services MLR	16,949	-	-	-	418	-	-	20,034	-	-	-	-	-

**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:													
Children & Youth	-	-	-	22,896	-	77,159	-	-	-	13,716	60,220	100,207	12,680
Children & Youth MLR	285,830	-	-	-	7,073	-	-	337,825	-	-	-	-	-
E-911	-	-	-	19,806	27,107	52,249	-	-	-	25,633	16,298	20,617	5,228
E-911 Maintenance	-	-	-	520	-	1,952	-	-	-	-	339	-	966
Liquid Fuels	-	-	-	-	-	-	-	-	-	-	1,329	-	643
SC Training Ctr	-	-	121,893	-	-	-	-	-	-	-	-	-	-
Agency on Aging	-	-	-	10,807	-	34,182	-	-	-	23,641	19,865	5,154	16,342
Aging MLR	140,693	-	-	-	3,470	-	-	166,283	-	-	-	-	-
MH/IDD	-	-	-	21,304	-	69,352	-	-	-	152,984	34,104	10,309	10,734
MH/IDD MLR (3rd Floor)	158,067	-	-	-	3,899	-	-	186,818	-	-	-	-	-
Health Choices	-	-	-	861	-	1,952	-	-	-	365	1,348	-	44
Health Choices MLR	18,649	-	-	-	460	-	-	22,038	-	-	-	-	-
Domestic Relations	-	-	-	8,861	-	30,279	-	-	-	16,549	9,115	5,154	2,534
Domestic Relations MLR	314,711	-	-	-	7,388	-	181,668	-	-	-	-	-	-
Weatherization Liheap	-	-	-	-	-	-	-	-	-	-	2,407	5,154	-
CDBG	-	-	-	-	-	-	-	-	-	-	2,548	5,154	-
Public Relations	-	-	4,858	188	-	488	-	-	-	-	211	-	29
Retirement Fund	-	-	-	-	-	-	-	-	-	-	2,779	-	-
Drug & Alcohol	-	-	-	1,973	-	7,319	-	-	-	61,364	5,822	5,154	2,359
MH/IDD MLR (Basement)	20,342	-	-	-	502	-	-	24,041	-	-	-	-	-
HSDF	-	-	-	-	-	-	-	-	-	-	-	-	-
HAP	-	-	-	-	-	-	-	-	-	-	-	-	-
MATP	-	-	-	-	-	-	-	-	-	-	-	-	-
SFPP	-	-	-	-	-	-	-	-	-	-	-	-	-
CASSP	-	-	-	-	-	-	-	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug & Alcohol MLR	35,598	-	-	-	878	-	-	42,072	-	-	-	-	-
HMIS	-	-	-	-	-	-	-	-	-	-	-	-	-
CTC	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services FGDM	6,353	-	-	-	157	-	-	7,513	-	313	897	-	556
SOC	-	-	-	-	-	-	-	-	-	-	-	-	-
HCMU	-	-	-	-	-	-	-	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-	-	-	-	-	1,131	-	-
Bridge to Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	49,768	(4)	30,280,051	2	3,248	57	24,193	1,301	136,397	486,751	8,626	9	9,001
Unallocated	-	-	-	-	-	-	-	-	-	-	824,712	-	-
Direct Billings	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**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	9,087	4,042	-	-	-	-	-	-	-
Liability Insurance	34	-	-	-	-	-	-	-	-
Property Insurance	36	-	-	-	-	-	-	-	-
Retirement Administration	904	-	608	124	28	-	-	-	-
County Maintenance	17,457	292	19,669	3,439	305	-	-	9,295	-
Human Services Center	6,292	-	6,315	1,107	-	-	-	-	-
County Annex	3,936	-	4,849	861	-	-	-	-	-
Information Services	6,307	122	13,297	2,702	1,830	90	-	-	-
Commissioners	27,443	31,084	4,226	861	360	3,910	-	-	-
Solicitor	1,456	134	1,814	370	111	-	-	-	-
Purchasing	5,309	-	1,814	370	83	-	-	-	-
Controller	(1,474,214)	-	7,632	1,433	305	5,120	-	-	-
Treasurer	12,162	(747,458)	5,221	1,062	333	2,729	-	-	-
Human Resources/Risk Mgmt	6,322	-	(1,580,479)	1,516	444	4,484	-	-	-
Payroll Office	867	-	1,858	(326,623)	83	1,224	-	-	-
Central Telephone	805	-	1,015	252	(50,814)	-	-	-	-
Archives	6,476	4,349	5,572	1,136	-	(884,835)	-	-	-
Human Services	6,757	337	7,821	1,594	306	770	(480,613)	-	-
Fleet Management	11,962	-	2,854	504	-	-	(364,985)	-	-
Voter Registration	54,645	26	4,827	883	389	2,076	-	-	295,169
Tax Assessment	4,646	1,708	18,355	3,277	890	4,408	-	9,928	676,882
Weights & Measurers	143	13	623	127	-	-	-	1,657	29,163
Tax Collectors	718	26	10,908	2,943	-	-	-	-	18,911
Tax Claims	37,086	20,813	-	-	-	-	-	-	81,652
Recorder of Deeds	3,480	1,023	4,218	838	334	2,105	-	-	271,236
Traffic Safety	7,859	285	1,858	423	-	-	-	1,657	144,294
Traffic Safety MLR	-	-	-	-	-	-	-	-	-
Veteran's Affairs	11,199	-	3,092	632	166	-	-	-	169,714
Register of Wills	2,189	582	6,085	1,090	361	41,654	-	-	457,108
Sheriff	18,097	2,097	70,015	12,397	1,641	5,328	-	49,641	1,726,707
Coroner	6,612	609	5,131	1,218	223	992	-	6,618	194,541
Prothonotary	4,668	711	18,859	3,359	918	42,438	-	-	665,047
Clerk Courts	8,277	3,390	29,492	5,211	1,112	164,482	-	-	1,158,818
Public Defender	9,940	13	25,897	4,836	1,057	21,490	-	-	642,461
District Attorney	50,258	556	62,569	11,726	2,502	70,591	-	29,786	2,148,224
Courts	106,223	790	51,801	10,380	4,810	21,175	-	-	4,506,650
District Justices	63,170	7,572	60,614	10,761	-	-	-	-	1,035,126
Constables	23,442	155	-	-	-	-	-	-	30,741
Divorce Masters	732	-	3,343	632	223	29	-	-	115,693
Controlled Subst	8,700	4,491	-	-	-	-	-	44,676	62,653
Probation	30,577	8,011	129,539	22,565	5,227	24,108	-	28,130	2,435,358
Youth Development Ctr	9,678	142	30,875	5,378	-	1,021	1,413	4,966	318,136
Maint Adults	285	-	-	-	-	-	-	-	372
Prison	104,897	971	391,780	67,656	5,339	227	-	28,130	5,560,372
Public Safety	-	-	-	-	-	-	-	-	474
EMA	1,710	26	3,092	172	-	392	-	6,618	73,636
Radiation Act	1,166	-	-	-	-	-	-	-	2,544
HazMat	2,390	13	-	-	-	-	-	-	5,191
Parks	35,047	3,715	25,515	4,746	-	14	-	41,367	435,146
Conservation	1,603	310	10,522	2,186	-	1,176	-	16,546	177,240
AG Land Pres	575	-	1,235	252	-	14	-	-	43,050
Planning	184	-	-	-	1,473	14	-	3,309	417,689
Coop Extension	3,245	51	4,328	883	-	164	-	3,309	193,742
Pleasant Acres	120,466	10,018	122,192	62,785	3,559	179	-	13,237	2,177,194
Human Services MLR	-	-	-	-	-	-	-	-	37,401

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

Departments	Controller	Treasurer	Human	Payroll Office	Central	Archives	Human Services	Fleet	Total Plan Allocation
			Resources/Risk Mgmt		Telephone			Management	
Schedule Reference:									
Children & Youth	159,657	8,893	113,660	20,215	5,227	22,951	5,238	23,164	645,883
Children & Youth MLR	-	-	-	-	-	-	-	-	630,728
E-911	29,363	375	74,211	13,572	-	392	-	11,584	296,435
E-911 Maintenance	210	-	2,854	504	-	-	-	-	7,345
Liquid Fuels	4,158	777	-	-	-	-	-	6,618	13,525
SC Training Ctr	-	-	-	-	-	-	-	-	121,893
Agency on Aging	48,314	3,560	49,951	8,950	2,948	11,134	2,547	8,275	245,670
Aging MLR	-	-	-	-	-	-	-	-	310,446
MH/IDD	78,846	4,776	99,992	17,903	5,088	10,699	4,388	3,309	523,788
MH/IDD MLR (3rd Floor)	-	-	-	-	-	-	-	-	348,784
Health Choices	3,541	13	2,479	504	223	-	140	-	11,470
Health Choices MLR	-	-	-	-	-	-	-	-	41,147
Domestic Relations	13,259	9,048	45,117	7,817	2,197	15,063	-	-	164,993
Domestic Relations MLR	-	-	-	-	-	-	-	-	503,767
Weatherization Liheap	7,873	234	-	-	-	-	-	3,309	18,977
CDBG	7,714	2,316	-	-	-	-	-	1,657	19,389
Public Relations	467	-	623	127	-	-	-	-	6,991
Retirement Fund	9,098	259	-	-	-	-	-	-	12,136
Drug & Alcohol	15,253	1,838	10,284	1,892	472	-	423	-	114,153
MH/IDD MLR (Basement)	-	-	-	-	-	-	-	-	44,885
HSDF	-	-	-	-	-	-	7,704	-	7,704
HAP	-	-	-	-	-	-	4,383	-	4,383
MATP	-	-	-	-	-	-	-	-	-
SFPP	-	-	-	-	-	-	429	-	429
CASSP	-	-	-	-	-	-	7,550	-	7,550
Hum Svcs County	-	-	-	-	-	-	-	-	-
Drug & Alcohol MLR	-	-	-	-	-	-	-	-	78,548
HMIS	-	-	-	-	-	-	-	-	-
CTC	-	-	-	-	-	-	29	-	29
Human Services FGDM	2,932	117	-	-	250	-	1,302	-	20,390
SOC	-	-	-	-	-	-	10,713	-	10,713
HCMU	-	-	-	-	-	-	3,648	-	3,648
Weatherization DOE	3,701	130	-	-	-	-	-	-	4,962
Bridge to Health	-	-	-	-	-	-	4,902	-	4,902
Other	27,537	3,806	(22)	452	(3)	383	4	8,199	31,039,755
Unallocated	204,772	602,839	-	-	-	401,809	-	-	2,034,132
Direct Billings	-	-	-	-	-	-	425,800	-	425,800
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>64,033,685</b>

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

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

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

**York County, Pennsylvania  
Building Depreciation**

OMB Uniform Guidance allows for building depreciation, for cost plan purposes. Bond interest associated with the constructing of a capital asset completed on or after October 1, 1980 is also allowable.

In 1957 the original Courthouse was renovated and rebuilt at a cost of \$1,800,000. Cost through 2014, including renovations, equal \$20,992,091. Of this amount 2% (\$419,842) is allocable to depreciation and is further allocated to departments based on departmental usage of total building square footage. In 2015 & 2017 there were additional improvements at a cost of \$184,209 resulted in additional depreciation of \$ 7,991. In addition to the building depreciation \$ 520,042 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, 2016, 2017 and 2018 there were additional improvements at a cost of \$7,845,973 resulted in additional depreciation of \$1,830,670. In addition to depreciation, \$ 2,266,598 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, 2016, 2017 and 2018 improvements costing \$720,146 added another (5%) \$24,558 of depreciation. In addition to the depreciation, \$ 316,794 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.

Actual 2018

**York County, Pennsylvania**  
**Building Depreciation**

In 2005 the County created a new department (Fleet Management) which services all County vehicles. The cost of this facility was \$ 2,530,234, of which 13% (\$328,930) is occupied by fleet management. Of this amount, 2% (\$6,579) is allocable to depreciation and is directly allocated to Fleet Management based on percentage of space occupied. In 2015 additional improvements costing \$10,734 were made resulting in an additional depreciation charge of (5%) \$537. In addition to depreciation \$ 10,488 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, 2017 and 2018 there were additional improvements at a cost of \$486,538 resulted in additional depreciation of \$ 12,977. In addition to depreciation, \$ 32,329 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			-	
			-	
			-	
			-	
			-	
			-	
<b>Total Deductions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Allocated Additions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental Cost Adjustments				
Building Depreciation	2,746,456		2,746,456	2,746,456
Interest Expense	3,146,251		3,146,251	3,146,251
	-		-	-
	-		-	-
<b>Total Departmental Cost Adjustments</b>	<b>5,892,707</b>	<b>-</b>	<b>5,892,707</b>	<b>5,892,707</b>
<b>Total to be Allocated</b>	<b>5,892,707</b>	<b>-</b>	<b>5,892,707</b>	<b>5,892,707</b>

**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	2,746,456		427,833	379,842	1,830,670	7,116	53,028	47,967
Interest Expense	3,146,251		520,042	316,794	2,266,598	10,488	-	32,329
	-							
	-							
Functional Cost	5,892,707	-	947,875	696,636	4,097,268	17,604	53,028	80,296
Additions: 1st Central Service Centers	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	5,892,707	-	947,875	696,636	4,097,268	17,604	53,028	80,296
Unallocated	-							
1st Allocation	5,892,707	-	947,875	696,636	4,097,268	17,604	53,028	80,296
Additions: 2nd Central Service Centers	-	-						
REALLOCATE ADMIN		-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-	-
Unallocated	-							
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	5,892,707	-	947,875	696,636	4,097,268	17,604	53,028	80,296

**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	24,677	19,849	4,828	-	-	-	-
Information Services	120,504	105,385	-	15,119	-	-	-
Commissioners	57,773	57,773	-	-	-	-	-
Solicitor	10,294	10,294	-	-	-	-	-
Purchasing	31,631	31,631	-	-	-	-	-
Controller	61,877	61,877	-	-	-	-	-
Treasurer	41,432	41,432	-	-	-	-	-
Human Resources/Risk Mgmt	46,152	46,152	-	-	-	-	-
Archives	87,504	-	-	-	-	7,208	80,296
Fleet Management	17,604	-	-	-	17,604	-	-
Voter Registration	56,626	56,626	-	-	-	-	-
Tax Assessment	123,973	123,973	-	-	-	-	-
Weights & Measurers	360	-	-	-	-	360	-
Recorder of Deeds	79,972	79,972	-	-	-	-	-
Veteran's Affairs	32,474	32,474	-	-	-	-	-
Register of Wills	157,376	-	-	157,376	-	-	-
Sheriff	432,753	-	-	432,753	-	-	-
Coroner	2,484	-	-	-	-	2,484	-
Prothonotary	157,376	-	-	157,376	-	-	-
Clerk Courts	236,044	-	-	236,044	-	-	-
Public Defender	128,859	-	-	128,859	-	-	-
District Attorney	393,420	-	-	393,420	-	-	-
Courts	1,929,649	-	-	1,929,649	-	-	-
District Justices	6,809	-	-	-	-	6,809	-
Divorce Masters	46,258	-	-	46,258	-	-	-
Probation	295,023	-	9,321	285,702	-	-	-
Conservation	4,671	-	-	-	-	4,671	-
AG Land Pres	1,183	-	-	-	-	1,183	-
Planning	243,443	243,443	-	-	-	-	-
Coop Extension	11,438	-	-	-	-	11,438	-
Human Services MLR	16,949	-	16,949	-	-	-	-
Children & Youth MLR	285,830	-	285,830	-	-	-	-
MH/IDD MLR (3rd Floor)	158,067	-	158,067	-	-	-	-
Health Choices MLR	18,649	-	18,649	-	-	-	-
Domestic Relations MLR	314,711	-	-	314,711	-	-	-
MH/IDD MLR (Basement)	20,342	-	20,342	-	-	-	-
Drug & Alcohol MLR	35,598	-	35,598	-	-	-	-
Human Services FGDM	6,353	-	6,353	-	-	-	-
Other	49,768	36,994	6	1	-	12,767	-
<b>Subtotal</b>	<b>5,892,707</b>	<b>947,875</b>	<b>696,636</b>	<b>4,097,268</b>	<b>17,604</b>	<b>53,028</b>	<b>80,296</b>
<b>Total</b>	<b>5,892,707</b>	<b>947,875</b>	<b>696,636</b>	<b>4,097,268</b>	<b>17,604</b>	<b>53,028</b>	<b>80,296</b>

**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	1,484	2.094%	19,849		19,849	-	19,849
Information Services	7,880	11.118%	105,385		105,385	-	105,385
Commissioners	4,320	6.095%	57,773		57,773	-	57,773
Solicitor	770	1.086%	10,294		10,294	-	10,294
Purchasing	2,365	3.337%	31,631		31,631	-	31,631
Controller	4,627	6.528%	61,877		61,877	-	61,877
Treasurer	3,098	4.371%	41,432		41,432	-	41,432
Human Resources/Risk Mgmt	3,451	4.869%	46,152		46,152	-	46,152
Voter Registration	4,234	5.974%	56,626		56,626	-	56,626
Tax Assessment	9,270	13.079%	123,973		123,973	-	123,973
Recorder of Deeds	5,980	8.437%	79,972		79,972	-	79,972
Veteran's Affairs	2,428	3.426%	32,474		32,474	-	32,474
Planning	18,203	25.683%	243,443		243,443	-	243,443
Other	2,765	3.901%	36,994		36,994	-	36,994
<hr/>							
Subtotal	70,875	100.000%	947,875	-	947,875	-	947,875
Second Allocation Total	70,875						
<hr/>							
Total	70,875	100.000%	947,875	-	947,875	-	947,875

(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	0.693%	4,828		4,828	-	4,828
Veteran's Affairs	-	0.000%	-		-	-	-
Probation	1,100	1.338%	9,321		9,321	-	9,321
Human Services MLR	2,000	2.433%	16,949		16,949	-	16,949
Children & Youth MLR	33,725	41.030%	285,830		285,830	-	285,830
Aging MLR	16,600	20.196%	140,693		140,693	-	140,693
MH/IDD MLR (3rd Floor)	18,650	22.690%	158,067		158,067	-	158,067
Health Choices MLR	2,200	2.677%	18,649		18,649	-	18,649
MH/IDD MLR (Basement)	2,400	2.920%	20,342		20,342	-	20,342
Drug & Alcohol MLR	4,200	5.110%	35,598		35,598	-	35,598
Human Services FGDM	750	0.912%	6,353		6,353	-	6,353
Other	-	0.000%	6		6	-	6
<hr/>							
Subtotal	82,195	100.000%	696,636	-	696,636	-	696,636
Second Allocation Total	82,195						
<hr/>							
Total	82,195	100.000%	696,636	-	696,636	-	696,636

(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	0.369%	15,119		15,119	-	15,119
Register of Wills	8,000	3.841%	157,376		157,376	-	157,376
Sheriff	22,000	10.562%	432,753		432,753	-	432,753
Prothonotary	8,000	3.841%	157,376		157,376	-	157,376
Clerk Courts	12,000	5.761%	236,044		236,044	-	236,044
Public Defender	6,550	3.145%	128,859		128,859	-	128,859
District Attorney	20,000	9.602%	393,420		393,420	-	393,420
Courts	98,098	47.096%	1,929,649		1,929,649	-	1,929,649
Divorce Masters	2,352	1.129%	46,258		46,258	-	46,258
Probation	14,525	6.973%	285,702		285,702	-	285,702
Domestic Relations MLR	16,000	7.681%	314,711		314,711	-	314,711
Other		0.001%	1		1	-	1
<b>Subtotal</b>	<b>208,293</b>	<b>100.000%</b>	<b>4,097,268</b>	<b>-</b>	<b>4,097,268</b>	<b>-</b>	<b>4,097,268</b>
<b>Second Allocation Total</b>	<b>208,293</b>						
<b>Total</b>	<b>208,293</b>	<b>100.000%</b>	<b>4,097,268</b>	<b>-</b>	<b>4,097,268</b>	<b>-</b>	<b>4,097,268</b>

(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%	17,604		17,604	-	17,604
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	17,604	-	17,604	-	17,604
Second Allocation	100						
<hr/>							
Total	100	100.000%	17,604	-	17,604	-	17,604

(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
Other	8,517	24.078%	12,767		12,767	-	12,767
<b>Subtotal</b>	<b>35,373</b>	<b>100.000%</b>	<b>53,028</b>	<b>-</b>	<b>53,028</b>	<b>-</b>	<b>53,028</b>
Second Allocation	35,373						
<b>Total</b>	<b>35,373</b>	<b>100.000%</b>	<b>53,028</b>	<b>-</b>	<b>53,028</b>	<b>-</b>	<b>53,028</b>

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

Source: Controllers Office

**YORK COUNTY, PENNSYLVANIA  
Building Depreciation  
Detail Allocation of  
Archives Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Archives	100	100.000%	80,296		80,296	-	80,296
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	80,296	-	80,296	-	80,296
Second Allocation	100						
<b>Total</b>	<b>100</b>	<b>100.000%</b>	<b>80,296</b>	<b>-</b>	<b>80,296</b>	<b>-</b>	<b>80,296</b>

(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 \$12,193 (6.67% of \$182,896) is allocated to departments based on the cost of purchased equipment and equipment in use. In 2017 and 2018 the County purchased equipment in the amount of \$52,624 and was assigned a useful life of 5 years. Depreciation of \$6,466 is allocated to the department based on the purchase cost and useful life.

Data processing equipment has been assigned a 5-year useful life. The County has purchased \$2,333,197 of data processing equipment, depreciation applicable to this equipment is \$466,639. This cost is allocated to departments based on the cost of equipment levels at 12/31/18.

In addition to Equipment depreciation the County purchased Vehicles and a trailer in 2015, 2016,2017 and 2018 and was assigned a useful life of five years. Depreciation of \$73,654 is allocated to the department based on the purchase cost and use life.

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

Ref: OMB 2CFR 200.436 Depreciation

2018 Actual

**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			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
<b>Total Deductions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Allocated Additions				
<b>Total Allocated Additions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Departmental Cost Adjustments				
Equipment Depreciation	558,952		558,952	558,952
	-		-	-
	-		-	-
	-		-	-
<b>Total Departmental Cost Adjustments</b>	<b>558,952</b>	<b>-</b>	<b>558,952</b>	<b>558,952</b>
<b>Total to be Allocated</b>	<b>558,952</b>	<b>-</b>	<b>558,952</b>	<b>558,952</b>

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

	Total	General And Administration	General Equipment	Data Processing Equipment
Departmental Expenditures	-	-	-	-
Cost Adjustments				
Deductions	-	-		
Departmental Cost Adjustments Equipment Depreciation	558,952		92,313	466,639
Functional Cost	558,952	-	92,313	466,639
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs Unallocated	558,952	-	92,313	466,639
1st Allocation	558,952	-	92,313	466,639
Additions: 2nd Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs Unallocated	-	-	-	-
2nd Allocation	-	-	-	-
<b>Total Allocated</b>	<b>558,952</b>	<b>-</b>	<b>92,313</b>	<b>466,639</b>

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

User Department	Total	General Equipment	Data Processing Equipment
County Maintenance	17,401	17,401	-
Human Services Center	-	-	-
County Annex	8,980	8,980	-
Information Services	441,454	-	441,454
Commissioners	-	-	-
Solicitor	-	-	-
Purchasing	1,213	-	1,213
Controller	1,498	-	1,498
Treasurer	-	-	-
Human Resources/Risk Mgmt	3,472	3,472	-
Payroll Office	22,478	-	22,478
Central Telephone	-	-	-
Archives	1,005	1,005	-
Risk Management	-	-	-
Human Services	-	-	-
Fleet Management	61,455	61,455	-
Other	(4)	-	(4)
<b>Subtotal</b>	<b>558,952</b>	<b>92,313</b>	<b>466,639</b>
<b>Total</b>	<b>558,952</b>	<b>92,313</b>	<b>466,639</b>

**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	17,401	18.850%	17,401		17,401	-	17,401
Human Services Center	-	0.000%	-		-	-	-
County Annex	8,980	9.728%	8,980		8,980	-	8,980
Human Resources/Risk Mgmt	3,472	3.761%	3,472		3,472	-	3,472
Archives	1,005	1.089%	1,005		1,005	-	1,005
Fleet Management	61,455	66.572%	61,455		61,455	-	61,455
Other		0.001%	-		-	-	-
<b>Subtotal</b>	<b>92,313</b>	<b>100.001%</b>	<b>92,313</b>	<b>-</b>	<b>92,313</b>	<b>-</b>	<b>92,313</b>
<b>Second Allocation Total</b>	<b>92,313</b>						
<b>Total</b>	<b>92,313</b>	<b>100.000%</b>	<b>92,313</b>	<b>-</b>	<b>92,313</b>	<b>-</b>	<b>92,313</b>

(A) Alloc basis: Actual Depreciation 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	2,207,263	94.603%	441,454		441,454	-	441,454
Purchasing	6,055	0.260%	1,213		1,213	-	1,213
Controller	7,500	0.321%	1,498		1,498	-	1,498
Human Resources/Risk Mgmt	-	0.000%	-		-	-	-
Payroll Office	112,379	4.817%	22,478		22,478	-	22,478
Other		0.000%	(4)		(4)	-	(4)
							-
Subtotal	2,333,197	100.001%	466,639	-	466,639	-	466,639
Second Allocation Total	2,333,197						
Total	2,333,197	100.000%	466,639	-	466,639	-	466,639

(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 4.66 % of the first \$10,000 of each employee's salary (excluding elected officials).

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

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

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

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

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

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

Ref: OMB 2 CFR 200.431 Compensation and Fringe Benefits

2018 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	50,087,351		50,087,351	50,087,351
Deductions			-	
Grant Reimbursement	(310,522)		(310,522)	
Total Deductions	(310,522)	-	(310,522)	(310,522)
Allocated Additions				
Information Services		-	-	
Commissioners		2,801	2,801	
Solicitor		-	-	
Purchasing		-	-	
Controller		9,087	9,087	
Treasurer		4,042	4,042	
Total Allocated Additions	<u>-</u>	<u>15,930</u>	<u>15,930</u>	<u>15,930</u>
Departmental Cost Adjustments				
	-		-	
Co-Pay Reimbursement	(3,945,950)		(3,945,950)	
Direct Billed	<u>(1,321,446)</u>		<u>(1,321,446)</u>	
Total Departmental Cost Adjustments	<u>(5,267,396)</u>	<u>-</u>	<u>(5,267,396)</u>	<u>(5,267,396)</u>
Total to be Allocated	<u>44,509,433</u>	<u>15,930</u>	<u>44,525,363</u>	<u>44,525,363</u>

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

	Total	General and Administration	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
<b>Other Expenses and Cost</b>										
Health - BC & BS - Active	27,991,094		27,991,094							
Retirement Contribution	9,612,393								9,612,393	
Life Insurance and Short Term Disability	627,142			226,153						400,989
Unemployment Comp	454,203				454,203					
Health - BC & BS - Retirees	4,231,128					4,231,128				
Life Insurance - Retirees	21,867					21,867				
Social Security	6,633,593						6,633,593			
Workers Comp	515,931							515,931		
Military Retirement Benefit	-									
<b>Departmental Expenditures</b>	<b>50,087,351</b>	<b>-</b>	<b>27,991,094</b>	<b>226,153</b>	<b>454,203</b>	<b>4,252,995</b>	<b>6,633,593</b>	<b>515,931</b>	<b>9,612,393</b>	<b>400,989</b>
<b>Cost Adjustments</b>										
Deductions	(310,522)		(173,534)	(1,402)	(2,816)	(26,367)	(41,126)	(3,199)	(59,593)	(2,486)
<b>Departmental Cost Adjustments</b>										
Co-Pay Reimbursement	(3,945,950)		(3,945,950)							
Direct Billed	(1,321,446)								(1,321,446)	
<b>Functional Cost</b>	<b>44,509,433</b>	<b>-</b>	<b>23,871,610</b>	<b>224,751</b>	<b>451,387</b>	<b>4,226,628</b>	<b>6,592,467</b>	<b>512,732</b>	<b>8,231,354</b>	<b>398,503</b>
<b>Additions: 1st</b>										
Central Service Centers	-	-								
REALLOCATE ADMIN										-
<b>Allocable Costs</b>	<b>44,509,433</b>	<b>-</b>	<b>23,871,610</b>	<b>224,751</b>	<b>451,387</b>	<b>4,226,628</b>	<b>6,592,467</b>	<b>512,732</b>	<b>8,231,354</b>	<b>398,503</b>
<b>Unallocated</b>										
1st Allocation	44,509,433	-	23,871,610	224,751	451,387	4,226,628	6,592,467	512,732	8,231,354	398,503
<b>Additions: 2nd</b>										
Central Service Centers	15,930	15,930								
REALLOCATE ADMIN		(15,930)	8,902	72	144	1,353	2,110	164	3,057	128
<b>Allocable Costs</b>	<b>15,930</b>	<b>-</b>	<b>8,902</b>	<b>72</b>	<b>144</b>	<b>1,353</b>	<b>2,110</b>	<b>164</b>	<b>3,057</b>	<b>128</b>
<b>Unallocated</b>										
2nd Allocation	15,930	-	8,902	72	144	1,353	2,110	164	3,057	128
<b>Total Allocated</b>	<b>44,525,363</b>	<b>-</b>	<b>23,880,512</b>	<b>224,823</b>	<b>451,531</b>	<b>4,227,981</b>	<b>6,594,577</b>	<b>512,896</b>	<b>8,234,411</b>	<b>398,631</b>

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

User Department	Total	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
Building Depreciation	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-	-
Retirement Administration	19,117	9,553	97	465	-	3,891	328	4,612	171
County Maintenance	490,134	268,894	1,720	15,208	46,170	68,584	5,811	80,697	3,050
Human Services Center	192,502	86,447	499	4,551	55,049	19,915	1,688	23,468	885
County Annex	137,863	67,104	389	3,301	31,372	15,497	1,313	18,198	689
Information Services	515,937	211,343	2,163	12,512	91,071	86,257	7,308	101,448	3,835
Commissioners	303,231	67,104	1,027	1,852	138,677	41,018	3,477	48,254	1,822
Solicitor	119,926	28,896	636	-	31,837	25,389	2,149	29,891	1,128
Purchasing	52,127	28,896	234	1,390	-	9,364	795	11,034	414
Controller	307,887	105,552	1,095	6,024	94,537	43,656	3,698	51,383	1,942
Treasurer	170,008	67,104	737	4,818	29,553	29,411	2,493	34,585	1,307
Human Resources/Risk Mgmt	297,542	115,343	1,081	6,791	74,751	43,195	3,657	50,806	1,918
Payroll Office	60,737	28,896	321	1,852	-	12,859	1,087	15,152	570
Central Telephone	15,549	9,553	56	925	-	2,177	185	2,553	100
Archives	170,189	86,447	697	4,036	14,967	27,763	2,354	32,690	1,235
Fleet Management	67,754	38,447	294	1,852	-	11,805	1,000	13,834	522
Voter Registration	47,233	-	-	-	28,623	-	-	18,610	-
Tax Assessment	246,552	-	-	-	168,654	-	-	77,898	-
Weights & Measurers	15,225	-	-	-	10,696	-	-	4,529	-
Recorder of Deeds	89,396	-	-	-	61,729	-	-	27,667	-
Traffic Safety	51,474	-	-	-	39,817	-	-	11,857	-
Veteran's Affairs	48,146	-	-	-	30,442	-	-	17,704	-
Register of Wills	98,287	-	-	-	63,208	-	-	35,079	-
Sheriff	622,350	-	-	-	79,867	-	-	542,483	-
Coroner	64,128	-	-	-	27,567	-	-	36,561	-
Prothonotary	180,457	-	-	-	102,148	-	-	78,309	-
Clerk Courts	404,918	-	-	-	273,085	-	-	131,833	-
Public Defender	266,486	-	-	-	60,544	-	-	205,942	-
District Attorney	927,717	-	-	-	455,227	-	-	472,490	-
Courts	625,701	-	-	-	254,905	-	-	370,796	-
District Justices	572,675	-	-	-	328,937	-	-	243,738	-
Divorce Masters	31,259	-	-	-	9,767	-	-	21,492	-
Probation	1,143,568	-	-	-	438,949	-	-	704,619	-
Youth Development Ctr	198,145	-	-	-	29,257	-	-	168,888	-
Prison	3,987,444	-	-	-	866,355	-	-	3,121,089	-
Public Safety	-	-	-	-	-	-	-	-	-
EMA	56,128	-	-	-	28,708	-	-	27,420	-
Parks	232,190	-	-	-	123,414	-	-	108,776	-
Conservation	76,003	-	-	-	-	-	-	76,003	-
AG Land Pres	9,717	-	-	-	-	-	-	9,717	-
Coop Extension	36,208	-	-	-	5,412	-	-	30,796	-
Pleasant Acres	1,166,651	-	-	-	-	-	-	1,166,651	-

**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	121,893	-	-	-	121,893	-	-	-	-
Other	30,280,051	22,660,933	213,777	385,954	10,993	6,153,796	475,553	1	379,043
<b>Subtotal</b>	<b>44,525,363</b>	<b>23,880,512</b>	<b>224,823</b>	<b>451,531</b>	<b>4,227,981</b>	<b>6,594,577</b>	<b>512,896</b>	<b>8,234,411</b>	<b>398,631</b>
<b>Total</b>	<b>44,525,363</b>	<b>23,880,512</b>	<b>224,823</b>	<b>451,531</b>	<b>4,227,981</b>	<b>6,594,577</b>	<b>512,896</b>	<b>8,234,411</b>	<b>398,631</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.040%	9,549		9,549	4	9,553
County Maintenance	28.00	1.126%	268,794		268,794	100	268,894
Human Services Center	9.00	0.362%	86,415		86,415	32	86,447
County Annex	7.00	0.281%	67,079		67,079	25	67,104
Information Services	22.00	0.885%	211,264		211,264	79	211,343
Commissioners	7.00	0.281%	67,079		67,079	25	67,104
Solicitor	3.00	0.121%	28,885		28,885	11	28,896
Purchasing	3.00	0.121%	28,885		28,885	11	28,896
Controller	11.00	0.442%	105,513		105,513	39	105,552
Treasurer	7.00	0.281%	67,079		67,079	25	67,104
Human Resources/Risk Mgmt	12.00	0.483%	115,300		115,300	43	115,343
Payroll Office	3.00	0.121%	28,885		28,885	11	28,896
Central Telephone	1.00	0.040%	9,549		9,549	4	9,553
Archives	9.00	0.362%	86,415		86,415	32	86,447
Fleet Management	4.00	0.161%	38,433		38,433	14	38,447
Other	2,360.00	94.893%	22,652,486		22,652,486	8,447	22,660,933
<hr/>							
Subtotal	2,487	100.000%	23,871,610	-	23,871,610	8,902	23,880,512
Second Allocation Total	2,487						
<hr/>							
Total	2,487	100.000%	23,871,610	-	23,871,610	8,902	23,880,512

(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	51,128	0.043%	97		97	-	97
County Maintenance	902,022	0.765%	1,719		1,719	1	1,720
Human Services Center	261,998	0.222%	499		499	-	499
County Annex	203,552	0.173%	389		389	-	389
Information Services	1,134,596	0.962%	2,162		2,162	1	2,163
Commissioners	539,625	0.457%	1,027		1,027	-	1,027
Solicitor	333,712	0.283%	636		636	-	636
Purchasing	123,124	0.104%	234		234	-	234
Controller	574,029	0.487%	1,095		1,095	-	1,095
Treasurer	387,014	0.328%	737		737	-	737
Human Resources/Risk Mgmt	567,765	0.481%	1,081		1,081	-	1,081
Payroll Office	169,146	0.143%	321		321	-	321
Central Telephone	28,977	0.025%	56		56	-	56
Archives	365,313	0.310%	697		697	-	697
Fleet Management	154,944	0.131%	294		294	-	294
Other	112,189,675	95.087%	213,707		213,707	70	213,777
<hr/>							
Subtotal	117,986,620	100.000%	224,751	-	224,751	72	224,823
Second Allocation Total	117,986,620						
<hr/>							
Total	117,986,620	100.000%	224,751	-	224,751	72	224,823

(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	466	0.103%	465		465	-	465
County Maintenance	15,296	3.368%	15,203		15,203	5	15,208
Human Services Center	4,580	1.008%	4,550		4,550	1	4,551
County Annex	3,318	0.731%	3,300		3,300	1	3,301
Information Services	12,588	2.771%	12,508		12,508	4	12,512
Commissioners	1,864	0.410%	1,851		1,851	1	1,852
Purchasing	1,398	0.308%	1,390		1,390	-	1,390
Controller	6,058	1.334%	6,022		6,022	2	6,024
Treasurer	4,846	1.067%	4,816		4,816	2	4,818
Human Resources/Risk Mgmt	6,833	1.504%	6,789		6,789	2	6,791
Payroll Office	1,864	0.410%	1,851		1,851	1	1,852
Central Telephone	932	0.205%	925		925	-	925
Archives	4,061	0.894%	4,035		4,035	1	4,036
Fleet Management	1,864	0.410%	1,851		1,851	1	1,852
Other	388,235	85.476%	385,831		385,831	123	385,954
<hr/>							
Subtotal	454,203	100.000%	451,387	-	451,387	144	451,531
Second Allocation Total	454,203						
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Total	454,203	100.000%	451,387	-	451,387	144	451,531
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(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	47,170	1.092%	46,155		46,155	15	46,170
Human Services Center	56,220	1.302%	55,031		55,031	18	55,049
County Annex	32,053	0.742%	31,362		31,362	10	31,372
Information Services	93,000	2.154%	91,042		91,042	29	91,071
Commissioners	141,634	3.280%	138,633		138,633	44	138,677
Solicitor	32,520	0.753%	31,827		31,827	10	31,837
Controller	96,553	2.236%	94,507		94,507	30	94,537
Treasurer	30,195	0.699%	29,544		29,544	9	29,553
Human Resources/Risk Mgmt	76,352	1.768%	74,727		74,727	24	74,751
Archives	15,306	0.354%	14,962		14,962	5	14,967
Voter Registration	29,242	0.677%	28,614		28,614	9	28,623
Tax Assessment	172,245	3.989%	168,600		168,600	54	168,654
Weights & Measurers	10,922	0.253%	10,693		10,693	3	10,696
Recorder of Deeds	63,036	1.460%	61,709		61,709	20	61,729
Traffic Safety	40,475	0.937%	39,604		39,604	13	39,617
Veteran's Affairs	31,098	0.720%	30,432		30,432	10	30,442
Register of Wills	64,557	1.495%	63,188		63,188	20	63,208
Sheriff	81,554	1.889%	79,841		79,841	26	79,867
Coroner	28,159	0.652%	27,558		27,558	9	27,567
Prothonotary	104,348	2.416%	102,115		102,115	33	102,148
Clerk Courts	278,917	6.459%	272,998		272,998	87	273,085
Public Defender	61,857	1.432%	60,525		60,525	19	60,544
District Attorney	464,965	10.767%	455,081		455,081	146	455,227
Courts	260,363	6.029%	254,823		254,823	82	254,905
District Justices	335,963	7.780%	328,832		328,832	105	328,937
Divorce Masters	9,993	0.231%	9,764		9,764	3	9,767
Probation	448,323	10.382%	438,809		438,809	140	438,949
Youth Development Ctr	29,898	0.692%	29,248		29,248	9	29,257
Prison	884,892	20.491%	866,078		866,078	277	866,355
EMA	29,317	0.679%	28,699		28,699	9	28,708
Parks	126,044	2.919%	123,375		123,375	39	123,414
Conservation	-	0.000%	-		-	-	-
Coop Extension	5,529	0.128%	5,410		5,410	2	5,412
SC Training Ctr	124,494	2.883%	121,854		121,854	39	121,893
Other	11,216	0.260%	10,988		10,988	5	10,993
Subtotal	4,318,410	100.000%	4,226,628	-	4,226,628	1,353	4,227,981
Second Allocation Total	4,318,410						

2018 Actual

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

<u>User Department</u>	<u>Allocation Units (A)</u>	<u>Allocation Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Total	4,318,410	100.000%	4,226,628	-	4,226,628	1,353	4,227,981

(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	51,128	0.059%	3,890		3,890	1	3,891
County Maintenance	902,022	1.040%	68,562		68,562	22	68,584
Human Services Center	261,998	0.302%	19,909		19,909	6	19,915
County Annex	203,552	0.235%	15,492		15,492	5	15,497
Information Services	1,134,596	1.308%	86,229		86,229	28	86,257
Commissioners	539,625	0.622%	41,005		41,005	13	41,018
Solicitor	333,712	0.385%	25,381		25,381	8	25,389
Purchasing	123,124	0.142%	9,361		9,361	3	9,364
Controller	574,029	0.662%	43,642		43,642	14	43,656
Treasurer	387,014	0.446%	29,402		29,402	9	29,411
Human Resources/Risk Mgmt	567,765	0.655%	43,181		43,181	14	43,195
Payroll Office	169,146	0.195%	12,855		12,855	4	12,859
Central Telephone	28,977	0.033%	2,176		2,176	1	2,177
Archives	365,313	0.421%	27,754		27,754	9	27,763
Fleet Management	154,944	0.179%	11,801		11,801	4	11,805
Other	80,916,690	93.315%	6,151,827		6,151,827	1,969	6,153,796
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Subtotal	86,713,635	100.000%	6,592,467	-	6,592,467	2,110	6,594,577
Second Allocation Total	86,713,635						
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Total	86,713,635	100.000%	6,592,467	-	6,592,467	2,110	6,594,577

(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	51,128	0.064%	328		328	-	328
County Maintenance	902,022	1.133%	5,809		5,809	2	5,811
Human Services Center	261,998	0.329%	1,687		1,687	1	1,688
County Annex	203,552	0.256%	1,313		1,313	-	1,313
Information Services	1,134,596	1.425%	7,306		7,306	2	7,308
Commissioners	539,625	0.678%	3,476		3,476	1	3,477
Solicitor	333,712	0.419%	2,148		2,148	1	2,149
Purchasing	123,124	0.155%	795		795	-	795
Controller	574,029	0.721%	3,697		3,697	1	3,698
Treasurer	387,014	0.486%	2,492		2,492	1	2,493
Human Resources/Risk Mgmt	567,765	0.713%	3,656		3,656	1	3,657
Payroll Office	169,146	0.212%	1,087		1,087	-	1,087
Central Telephone	28,977	0.036%	185		185	-	185
Archives	365,313	0.459%	2,353		2,353	1	2,354
Fleet Management	154,944	0.195%	1,000		1,000	-	1,000
Other	73,820,545	92.719%	475,400		475,400	153	475,553
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Subtotal	79,617,490	100.000%	512,732	-	512,732	164	512,896
Second Allocation Total	79,617,490						
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Total	79,617,490	100.000%	512,732	-	512,732	164	512,896

(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	51,128	0.056%	4,610		4,610	2	4,612
County Maintenance	902,022	0.980%	80,667		80,667	30	80,697
Human Services Center	261,998	0.285%	23,459		23,459	9	23,468
County Annex	203,552	0.221%	18,191		18,191	7	18,198
Information Services	1,134,596	1.232%	101,410		101,410	38	101,448
Commissioners	539,625	0.586%	48,236		48,236	18	48,254
Solicitor	333,712	0.363%	29,880		29,880	11	29,891
Purchasing	123,124	0.134%	11,030		11,030	4	11,034
Controller	574,029	0.624%	51,364		51,364	19	51,383
Treasurer	387,014	0.420%	34,572		34,572	13	34,585
Human Resources/Risk Mgmt	567,765	0.617%	50,787		50,787	19	50,806
Payroll Office	169,146	0.184%	15,146		15,146	6	15,152
Central Telephone	28,977	0.031%	2,552		2,552	1	2,553
Archives	365,313	0.397%	32,678		32,678	12	32,690
Fleet Management	154,944	0.168%	13,829		13,829	5	13,834
Voter Registration	208,501	0.226%	18,603		18,603	7	18,610
Tax Assessment	870,809	0.946%	77,869		77,869	29	77,898
Weights & Measurers	50,755	0.055%	4,527		4,527	2	4,529
Recorder of Deeds	309,505	0.336%	27,657		27,657	10	27,667
Traffic Safety	132,693	0.144%	11,853		11,853	4	11,857
Veteran's Affairs	197,585	0.215%	17,697		17,697	7	17,704
Register of Wills	392,252	0.426%	35,066		35,066	13	35,079
Sheriff	6,064,774	6.588%	542,282		542,282	201	542,483
Coroner	409,187	0.444%	36,547		36,547	14	36,561
Prothonotary	875,043	0.951%	78,280		78,280	29	78,309
Clerk Courts	1,474,063	1.601%	131,784		131,784	49	131,833
Public Defender	2,302,687	2.501%	205,866		205,866	76	205,942
District Attorney	5,282,548	5.738%	472,315		472,315	175	472,490
Courts	4,145,424	4.503%	370,658		370,658	138	370,796
District Justices	2,724,738	2.960%	243,648		243,648	90	243,738
Divorce Masters	240,473	0.261%	21,484		21,484	8	21,492
Probation	7,877,430	8.557%	704,357		704,357	262	704,619
Youth Development Ctr	1,887,874	2.051%	168,825		168,825	63	168,888
Prison	34,893,116	37.903%	3,119,930		3,119,930	1,159	3,121,089
EMA	306,130	0.333%	27,410		27,410	10	27,420
Parks	1,216,413	1.321%	108,736		108,736	40	108,776
Conservation	849,635	0.923%	75,975		75,975	28	76,003
AG Land Pres	108,470	0.118%	9,713		9,713	4	9,717
Coop Extension	344,001	0.374%	30,785		30,785	11	30,796
Pleasant Acres	13,042,781	14.168%	1,166,218		1,166,218	433	1,166,651

2018 Actual

**Employee Benefits  
Detail Allocation of  
Retirement Contribution**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Public Relations	54,166	0.059%	4,856		4,856	2	4,858
Subtotal	92,057,998	100.000%	8,231,354	-	8,231,354	3,057	8,234,411
Second Allocation Total	92,057,998						
Total	92,057,998	100.000%	8,231,354	-	8,231,354	3,057	8,234,411

(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	51,128	0.043%	171		171	-	171
County Maintenance	902,022	0.765%	3,049		3,049	1	3,050
Human Services Center	261,998	0.222%	885		885	-	885
County Annex	203,552	0.173%	689		689	-	689
Information Services	1,134,596	0.962%	3,834		3,834	1	3,835
Commissioners	539,625	0.457%	1,821		1,821	1	1,822
Solicitor	333,712	0.283%	1,128		1,128	-	1,128
Purchasing	123,124	0.104%	414		414	-	414
Controller	574,029	0.487%	1,941		1,941	1	1,942
Treasurer	387,014	0.328%	1,307		1,307	-	1,307
Human Resources/Risk Mgmt	567,765	0.481%	1,917		1,917	1	1,918
Payroll Office	169,146	0.143%	570		570	-	570
Central Telephone	28,977	0.025%	100		100	-	100
Archives	365,313	0.310%	1,235		1,235	-	1,235
Fleet Management	154,944	0.131%	522		522	-	522
Other	112,189,675	95.087%	378,920		378,920	123	379,043
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Subtotal	117,986,620	100.000%	398,503	-	398,503	128	398,631
Second Allocation Total	117,986,620						
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Total	117,986,620	100.000%	398,503	-	398,503	128	398,631

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

Source: Controller

**York County, Pennsylvania  
Liability Insurance**

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

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

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

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

Ref: OMB 2 CFR 200.447 Insurance and Indemnification



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

	Total	General & Administration	General Liability	Employee Liability
<u>Other Expenses and Cost</u>				
General Liability	340,893		340,893	
Public Officials	-			
Crime	4,770			4,770
Employee Liability	-			
Fees	17,995			17,995
Automobile	-			
Departmental Expenditures	363,658	-	340,893	22,765
<u>Cost Adjustments</u>				
Deductions	-			
Departmental Cost Adjustments	-			
<u>Functional Cost</u>	363,658	-	340,893	22,765
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
<u>Allocable Costs</u>	363,658	-	340,893	22,765
Unallocated	-			
1st Allocation	363,658	-	340,893	22,765
Additions: 2nd Central Services Centers	40	40		
REALLOCATE ADMIN		(40)	37	3
<u>Allocable Costs</u>	40	-	37	3
Unallocated	-			
2nd Allocation	40	-	37	3
<u>Total Allocated</u>	363,698	-	340,930	22,768

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

User Department	Total	General Liability	Employee Liability
Retirement Administration	178	167	11
County Maintenance	3,236	2,932	304
Human Services Center	950	852	98
County Annex	737	661	76
Information Services	3,924	3,685	239
Commissioners	1,828	1,752	76
Solicitor	1,117	1,084	33
Purchasing	432	399	33
Controller	2,006	1,865	141
Treasurer	1,356	1,258	98
Human Resources/Risk Mgmt	1,974	1,844	130
Payroll Office	582	549	33
Central Telephone	117	95	22
Archives	1,284	1,186	98
Human Services	1,992	1,851	141
Fleet Management	548	505	43
Voter Registration	754	678	76
Tax Assessment	3,111	2,829	282
Weights & Measurers	175	164	11
Recorder of Deeds	1,082	1,006	76
Veteran's Affairs	695	641	54
Register of Wills	1,373	1,275	98
Sheriff	20,765	19,702	1,063
Coroner	1,427	1,329	98
Prothonotary	3,136	2,843	293
Clerk Courts	5,236	4,791	445
Public Defender	7,903	7,480	423
District Attorney	18,193	17,163	1,030
Courts	14,355	13,466	889
District Justices	9,773	8,851	922
Divorce Masters	835	781	54
	-	-	-
Probation	27,531	25,590	1,941
Prison	119,170	113,356	5,814
Public Safety	-	-	-
Parks	4,352	3,951	401
Conservation	2,945	2,761	184
Children & Youth	22,896	21,161	1,735
E-911	19,806	18,645	1,161
E-911 Maintenance	520	477	43
Other	2	3	(1)
Subtotal	363,698	340,930	22,768

2018 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>
Total	363,698	340,930	22,768

**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	51,128	0.049%	167		167	-	167
County Maintenance	902,022	0.860%	2,932		2,932	-	2,932
Human Services Center	261,998	0.250%	852		852	-	852
County Annex	203,552	0.194%	661		661	-	661
Information Services	1,134,596	1.081%	3,685		3,685	-	3,685
Commissioners	539,625	0.514%	1,752		1,752	-	1,752
Solicitor	333,712	0.318%	1,084		1,084	-	1,084
Purchasing	123,124	0.117%	399		399	-	399
Controller	574,029	0.547%	1,865		1,865	-	1,865
Treasurer	387,014	0.369%	1,258		1,258	-	1,258
Human Resources/Risk Mgmt	567,765	0.541%	1,844		1,844	-	1,844
Payroll Office	169,146	0.161%	549		549	-	549
Central Telephone	28,977	0.028%	95		95	-	95
Archives	365,313	0.348%	1,186		1,186	-	1,186
Human Services	569,566	0.543%	1,851		1,851	-	1,851
Fleet Management	154,944	0.148%	505		505	-	505
Voter Registration	208,501	0.199%	678		678	-	678
Tax Assessment	870,809	0.830%	2,829		2,829	-	2,829
Weights & Measurers	50,755	0.048%	164		164	-	164
Tax Collectors	455,190	0.434%	1,479		1,479	-	1,479
Recorder of Deeds	309,505	0.295%	1,006		1,006	-	1,006
Traffic Safety	132,693	0.126%	430		430	-	430
Veteran's Affairs	197,585	0.188%	641		641	-	641
Register of Wills	392,252	0.374%	1,275		1,275	-	1,275
Sheriff	6,064,774	5.779%	19,700		19,700	2	19,702
Coroner	409,187	0.390%	1,329		1,329	-	1,329
Prothonotary	875,043	0.834%	2,843		2,843	-	2,843
Clerk Courts	1,474,063	1.405%	4,790		4,790	1	4,791
Public Defender	2,302,687	2.194%	7,479		7,479	1	7,480
District Attorney	5,282,548	5.034%	17,161		17,161	2	17,163
Courts	4,145,424	3.950%	13,465		13,465	1	13,466
District Justices	2,724,738	2.596%	8,850		8,850	1	8,851
Divorce Masters	240,473	0.229%	781		781	-	781
Probation	7,877,430	7.506%	25,587		25,587	3	25,590
Youth Development Ctr	1,887,874	1.799%	6,133		6,133	1	6,134
Prison	34,893,116	33.249%	113,344		113,344	12	113,356
EMA	306,130	0.292%	995		995	-	995
Parks	1,216,413	1.159%	3,951		3,951	-	3,951
Conservation	849,635	0.810%	2,761		2,761	-	2,761
AG Land Pres	108,470	0.103%	351		351	-	351

**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	344,001	0.328%	1,118		1,118	-	1,118
Children & Youth	6,513,962	6.207%	21,159		21,159	2	21,161
E-911	5,739,886	5.469%	18,643		18,643	2	18,645
E-911 Maintenance	147,084	0.140%	477		477	-	477
Agency on Aging	3,089,566	2.944%	10,036		10,036	1	10,037
MH/IDD	6,083,777	5.797%	19,762		19,762	2	19,764
Health Choices	252,253	0.240%	818		818	-	818
Domestic Relations	2,520,361	2.402%	8,188		8,188	1	8,189
Public Relations	54,166	0.052%	177		177	-	177
Drug & Alcohol	556,977	0.531%	1,810		1,810	-	1,810
Other	-	0.000%	(2)		(2)	5	3
<hr/>							
Subtotal	104,943,839	100.000%	340,893	-	340,893	37	340,930
Second Allocation Total	104,943,839						
<hr/>							
Total	104,943,839	100.000%	340,893	-	340,893	37	340,930

(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	0.048%	11		11	-	11
County Maintenance	28.00	1.334%	304		304	-	304
Human Services Center	9.00	0.429%	98		98	-	98
County Annex	7.00	0.333%	76		76	-	76
Information Services	22.00	1.048%	239		239	-	239
Commissioners	7.00	0.333%	76		76	-	76
Solicitor	3.00	0.143%	33		33	-	33
Purchasing	3.00	0.143%	33		33	-	33
Controller	13.00	0.619%	141		141	-	141
Treasurer	9.00	0.429%	98		98	-	98
Human Resources/Risk Mgmt	12.00	0.572%	130		130	-	130
Payroll Office	3.00	0.143%	33		33	-	33
Central Telephone	2.00	0.095%	22		22	-	22
Archives	9.00	0.429%	98		98	-	98
Human Services	13.00	0.619%	141		141	-	141
Fleet Management	4.00	0.191%	43		43	-	43
Voter Registration	7.00	0.333%	76		76	-	76
Tax Assessment	26.00	1.239%	282		282	-	282
Weights & Measurers	1.00	0.048%	11		11	-	11
Tax Collectors	23.00	1.096%	250		250	-	250
Recorder of Deeds	7.00	0.333%	76		76	-	76
Traffic Safety	3.00	0.143%	33		33	-	33
Veteran's Affairs	5.00	0.238%	54		54	-	54
Register of Wills	9.00	0.429%	98		98	-	98
Sheriff	98.00	4.669%	1,063		1,063	-	1,063
Coroner	9.00	0.429%	98		98	-	98
Prothonotary	27.00	1.286%	293		293	-	293
Clerk Courts	41.00	1.953%	445		445	-	445
Public Defender	39.00	1.858%	423		423	-	423
District Attorney	95.00	4.526%	1,030		1,030	-	1,030
Courts	82.00	3.907%	889		889	-	889
District Justices	85.00	4.050%	922		922	-	922
Divorce Masters	5.00	0.238%	54		54	-	54
Probation	179.00	8.53%	1,941		1,941	-	1,941
Youth Development Ctr	43.00	2.05%	466		466	-	466
Prison	536.00	25.54%	5,813		5,813	1	5,814
EMA	5.00	0.24%	54		54	-	54
Parks	37.00	1.76%	401		401	-	401
Conservation	17.00	0.81%	184		184	-	184
AG Land Pres	2.00	0.10%	22		22	-	22

**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
Coop Extension	7.00	0.33%	76		76	-	76
Children & Youth	160.00	7.62%	1,735		1,735	-	1,735
E-911	107.00	5.10%	1,161		1,161	-	1,161
E-911 Maintenance	4.00	0.19%	43		43	-	43
Agency on Aging	71.00	3.38%	770		770	-	770
MH/IDD	142.00	6.77%	1,540		1,540	-	1,540
Health Choices	4.00	0.19%	43		43	-	43
Domestic Relations	62.00	2.95%	672		672	-	672
Public Relations	1.00	0.05%	11		11	-	11
Drug & Alcohol	15.00	0.72%	163		163	-	163
Other		0.00%	(3)		(3)	2	(1)
<b>Subtotal</b>	<b>2,099</b>	<b>100.00%</b>	<b>22,765</b>	<b>-</b>	<b>22,765</b>	<b>3</b>	<b>22,768</b>
<b>Second Allocation Total</b>	<b>2,099</b>						
<b>Total</b>	<b>2,099</b>	<b>100.00%</b>	<b>22,765</b>	<b>-</b>	<b>22,765</b>	<b>3</b>	<b>22,768</b>

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

Source: Payroll Statistics

**York County, Pennsylvania  
Property Insurance**

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

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

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

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

2018 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	295,472		295,472	295,472
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Information Services		-	-	
Commissioners		13	13	
Solicitor		-	-	
Purchasing		-	-	
Controller		36	36	
Treasurer		-	-	
Human Resources/Risk Mgmt		-	-	
Payroll Office		-	-	
Central Telephone		-	-	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>-</u>	<u>49</u>	<u>49</u>	<u>49</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>295,472</u>	<u>49</u>	<u>295,521</u>	<u>295,521</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
Other Expenses and Cost							
Property Insurance	295,472		23,133	7,923	17,182	96,188	151,046
Boiler & Machine	-						
	-						
Departmental Expenditures	295,472	-	23,133	7,923	17,182	96,188	151,046
Cost Adjustments							
Deductions	-		-				
Departmental Cost Adjustments	-						
Functional Cost	295,472	-	23,133	7,923	17,182	96,188	151,046
Additions: 1st Central Service Centers	-	-	-				
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	295,472	-	23,133	7,923	17,182	96,188	151,046
Unallocated	-						
1st Allocation	295,472	-	23,133	7,923	17,182	96,188	151,046
Additions: 2nd Central Service Centers	49	-	49				
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	49	-	49	-	-	-	-
Unallocated	-						
2nd Allocation	49	-	49	-	-	-	-
Total Allocated	295,521	-	23,182	7,923	17,182	96,188	151,046

**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	889	485	-	119	-	285
Information Services	2,932	2,577	-	-	355	-
Commissioners	1,413	1,413	-	-	-	-
Solicitor	252	252	-	-	-	-
Purchasing	774	774	-	-	-	-
Controller	1,513	1,513	-	-	-	-
Treasurer	1,013	1,013	-	-	-	-
Human Resources/Risk Mgmt	1,128	1,128	-	-	-	-
Archives	3,627	-	1,077	-	-	2,550
Fleet Management	1,846	-	-	-	-	1,846
Voter Registration	2,779	1,385	-	-	-	1,394
Tax Assessment	3,032	3,032	-	-	-	-
Weights & Measurers	54	-	54	-	-	-
Recorder of Deeds	1,956	1,956	-	-	-	-
Veteran's Affairs	795	795	-	-	-	-
Register of Wills	3,695	-	-	-	3,695	-
Sheriff	10,159	-	-	-	10,159	-
Coroner	371	-	371	-	-	-
Prothonotary	3,695	-	-	-	3,695	-
Clerk Courts	5,541	-	-	-	5,541	-
Public Defender	3,025	-	-	-	3,025	-
District Attorney	9,852	-	-	-	9,236	616
Courts	45,301	-	-	-	45,301	-
District Justices	8,831	-	1,017	-	-	7,814
Divorce Masters	1,086	-	-	-	1,086	-
Probation	6,987	-	-	230	6,707	50
Youth Development Ctr	2,689	-	-	-	-	2,689
Prison	99,624	-	67	-	-	99,557
Parks	6,679	-	-	-	-	6,679
Conservation	698	-	698	-	-	-
AG Land Pres	177	-	177	-	-	-
Planning	5,954	5,954	-	-	-	-
Coop Extension	1,709	-	1,709	-	-	-
Human Services MLR	418	-	-	418	-	-
Children & Youth MLR	7,073	-	-	7,050	-	23
E-911	27,107	-	-	-	-	27,107
Aging MLR	3,470	-	-	3,470	-	-
MH/IDD MLR (3rd Floor)	3,899	-	-	3,899	-	-
Health Choices MLR	460	-	-	460	-	-
Domestic Relations MLR	7,388	-	-	-	7,388	-
MH/IDD MLR (Basement)	502	-	-	502	-	-
Drug & Alcohol MLR	878	-	-	878	-	-
Human Services FGDM	157	-	-	157	-	-
Other	3,248	905	1,908	(1)	-	436

2018 Actual

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

<u>User Department</u>	<u>Total</u>	<u>Admin Center</u>	<u>Annex Building</u>	<u>Human Services Center</u>	<u>Judicial Center</u>	<u>Other Property</u>
Subtotal	295,521	23,182	7,923	17,182	96,188	151,046
Total	<u>295,521</u>	<u>23,182</u>	<u>7,923</u>	<u>17,182</u>	<u>96,188</u>	<u>151,046</u>

**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	1,484	2.094%	484		484	1	485
Information Services	7,880	11.118%	2,572		2,572	5	2,577
Commissioners	4,320	6.095%	1,410		1,410	3	1,413
Solicitor	770	1.086%	251		251	1	252
Purchasing	2,365	3.337%	772		772	2	774
Controller	4,627	6.528%	1,510		1,510	3	1,513
Treasurer	3,098	4.371%	1,011		1,011	2	1,013
Human Resources/Risk Mgmt	3,451	4.869%	1,126		1,126	2	1,128
Voter Registration	4,234	5.974%	1,382		1,382	3	1,385
Tax Assessment	9,270	13.079%	3,026		3,026	6	3,032
Recorder of Deeds	5,980	8.437%	1,952		1,952	4	1,956
Planning	18,203	25.683%	5,941		5,941	13	5,954
Other	2,765	3.901%	903		903	2	905
<b>Subtotal</b>	<b>70,875</b>	<b>99.998%</b>	<b>23,133</b>	<b>-</b>	<b>23,133</b>	<b>49</b>	<b>23,182</b>
<b>Second Allocation Total</b>	<b>70,875</b>						
<b>Total</b>	<b>70,875</b>	<b>100.000%</b>	<b>23,133</b>	<b>-</b>	<b>23,133</b>	<b>49</b>	<b>23,182</b>

(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%	1,077		1,077	-	1,077
Weights & Measurers	240	0.678%	54		54	-	54
Traffic Safety	3,774	10.669%	845		845	-	845
Coroner	1,657	4.684%	371		371	-	371
District Justices	4,542	12.840%	1,017		1,017	-	1,017
Prison	300	0.848%	67		67	-	67
Conservation	3,116	8.809%	698		698	-	698
AG Land Pres	789	2.231%	177		177	-	177
Coop Extension	7,630	21.570%	1,709		1,709	-	1,709
Other	8,517	24.078%	1,908		1,908	-	1,908
<b>Subtotal</b>	<b>35,373</b>	<b>99.999%</b>	<b>7,923</b>	<b>-</b>	<b>7,923</b>	<b>-</b>	<b>7,923</b>
<b>Second Allocation Total</b>	<b>35,373</b>						
<b>Total</b>	<b>35,373</b>	<b>100.000%</b>	<b>7,923</b>	<b>-</b>	<b>7,923</b>	<b>-</b>	<b>7,923</b>

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

Source: Maintenance Dept

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	570	0.693%	119		119	-	119
Probation	1,100	1.338%	230		230	-	230
Human Services MLR	2,000	2.433%	418		418	-	418
Children & Youth MLR	33,725	41.030%	7,050		7,050	-	7,050
Aging MLR	16,600	20.196%	3,470		3,470	-	3,470
MH/IDD MLR (3rd Floor)	18,650	22.690%	3,899		3,899	-	3,899
Health Choices MLR	2,200	2.677%	460		460	-	460
MH/IDD MLR (Basement)	2,400	2.920%	502		502	-	502
Drug & Alcohol MLR	4,200	5.110%	878		878	-	878
Human Services FGDM	750	0.912%	157		157	-	157
Other	-	0.000%	(1)		(1)	-	(1)
<hr/>							
Subtotal	82,195	99.998%	17,182	-	17,182	-	17,182
Second Allocation Total	82,195						
<hr/>							
Total	82,195	100.000%	17,182	-	17,182	-	17,182

(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	0.369%	355		355	-	355
Register of Wills	8,000	3.841%	3,695		3,695	-	3,695
Sheriff	22,000	10.562%	10,159		10,159	-	10,159
Prothonotary	8,000	3.841%	3,695		3,695	-	3,695
Clerk Courts	12,000	5.761%	5,541		5,541	-	5,541
Public Defender	6,550	3.145%	3,025		3,025	-	3,025
District Attorney	20,000	9.602%	9,236		9,236	-	9,236
Courts	98,098	47.096%	45,301		45,301	-	45,301
Divorce Masters	2,352	1.129%	1,086		1,086	-	1,086
Probation	14,525	6.973%	6,707		6,707	-	6,707
Domestic Relations MLR	16,000	7.681%	7,388		7,388	-	7,388
Other		0.001%	-		-	-	-
<b>Subtotal</b>	<b>208,293</b>	<b>100.001%</b>	<b>96,188</b>	<b>-</b>	<b>96,188</b>	<b>-</b>	<b>96,188</b>
<b>Second Allocation Total</b>	<b>208,293</b>						
<b>Total</b>	<b>208,293</b>	<b>100.000%</b>	<b>96,188</b>	<b>-</b>	<b>96,188</b>	<b>-</b>	<b>96,188</b>

(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	285	0.189%	285		285	-	285
Archives	2,549	1.688%	2,550		2,550	-	2,550
Fleet Management	1,846	1.222%	1,846		1,846	-	1,846
Voter Registration	1,394	0.923%	1,394		1,394	-	1,394
District Attorney	616	0.408%	616		616	-	616
District Justices	7,814	5.173%	7,814		7,814	-	7,814
Probation	50	0.033%	50		50	-	50
Youth Development Ctr	2,689	1.780%	2,689		2,689	-	2,689
Prison	99,558	65.912%	99,557		99,557	-	99,557
Parks	6,680	4.422%	6,679		6,679	-	6,679
Children & Youth MLR	22	0.015%	23		23	-	23
E-911	27,106	17.946%	27,107		27,107	-	27,107
MH/IDD MLR (3rd Floor)	-	0.000%	-		-	-	-
Other	437	0.290%	436		436	-	436
<hr/>							
Subtotal	151,046	100.001%	151,046	-	151,046	-	151,046
Second Allocation Total	151,046						
<hr/>							
Total	151,046	100.000%	151,046	-	151,046	-	151,046

(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

**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	1,198,057		1,198,057	1,198,057
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	19,110	7	19,117	
Liability Insurance	178	-	178	
Property Insurance	-	-	-	
Retirement Administration		487	487	
County Maintenance		-	-	
Human Services Center		-	-	
County Annex		-	-	
Information Services		-	-	
Commissioners		305	305	
Solicitor		-	-	
Purchasing		98	98	
Controller		904	904	
Treasurer		-	-	
Human Resources/Risk Mgmt		608	608	
Payroll Office		124	124	
Central Telephone		28	28	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>19,288</u>	<u>2,561</u>	<u>21,849</u>	<u>21,849</u>
Departmental Cost Adjustments	-		-	
Reclassified Fees	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,217,345</u></u>	<u><u>2,561</u></u>	<u><u>1,219,906</u></u>	<u><u>1,219,906</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	50,282		50,282	
<u>Other Expenses and Cost</u>				
Professional Services	150,081		150,081	
Contracted Services	6,096		6,096	
Admin Fees	47,385		47,385	
Office Supplies	218		218	
Computer Forms	350		350	
Telephone	55		55	
Postage	362		362	
Financial Mgmt Fees	943,228		943,228	
Departmental Expenditures	1,198,057	-	1,198,057	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments Reclassified Fees	-	-		
Functional Cost	1,198,057	-	1,198,057	-
Additions: 1st Central Service Centers	19,288	19,288		
REALLOCATE ADMIN		(19,288)	19,288	-
Allocable Costs Unallocated	1,217,345	-	1,217,345	-
1st Allocation	-			
	1,217,345	-	1,217,345	-
Additions: 2nd Central Service Centers	2,561	2,561		
REALLOCATE ADMIN		(2,561)	2,561	-
Allocable Costs Unallocated	2,561	-	2,561	-
2nd Allocation	-			
	2,561	-	2,561	-
Total Allocated	1,219,906	-	1,219,906	-

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

User Department	Total	Administration	
Retirement Administration	487	487	-
County Maintenance	13,675	13,675	-
Human Services Center	4,391	4,391	-
County Annex	3,416	3,416	-
Information Services	10,748	10,748	-
Commissioners	3,416	3,416	-
Solicitor	1,464	1,464	-
Purchasing	1,464	1,464	-
Controller	5,367	5,367	-
Treasurer	3,416	3,416	-
Human Resources/Risk Mgmt	5,855	5,855	-
Payroll Office	1,464	1,464	-
Archives	4,391	4,391	-
Human Services	5,367	5,367	-
Voter Registration	3,416	3,416	-
Tax Assessment	12,212	12,212	-
Weights & Measurers	488	488	-
Recorder of Deeds	2,928	2,928	-
Traffic Safety	1,464	1,464	-
Veteran's Affairs	2,440	2,440	-
Register of Wills	3,904	3,904	-
Sheriff	47,857	47,857	-
Coroner	2,440	2,440	-
Prothonotary	12,212	12,212	-
Clerk Courts	20,019	20,019	-
Public Defender	18,555	18,555	-
District Attorney	45,417	45,417	-
Courts	34,182	34,182	-
District Justices	41,025	41,025	-
Divorce Masters	2,440	2,440	-
	-	-	-
Probation	86,443	86,443	-
Youth Development Ctr	20,507	20,507	-
Prison	257,364	257,364	-
Public Safety	-	-	-
EMA	2,440	2,440	-
Parks	14,163	14,163	-
Conservation	8,307	8,307	-
AG Land Pres	976	976	-

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

User Department	Total	Administration	
Coop Extension	3,416	3,416	-
Pleasant Acres	233,429	233,429	-
Children & Youth	77,159	77,159	-
E-911	52,249	52,249	-
E-911 Maintenance	1,952	1,952	-
Agency on Aging	34,182	34,182	-
MH/IDD	69,352	69,352	-
Health Choices	1,952	1,952	-
Domestic Relations	30,279	30,279	-
Drug & Alcohol	7,319	7,319	-
Other	57	57	-
<hr/>			
Subtotal	1,219,906	1,219,906	-
<hr/>			
Total	1,219,906	1,219,906	-

**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	0.040%	487		487		487
County Maintenance	28.00	1.121%	13,646		13,646	29	13,675
Human Services Center	9.00	0.360%	4,382		4,382	9	4,391
County Annex	7.00	0.280%	3,409		3,409	7	3,416
Information Services	22.00	0.881%	10,725		10,725	23	10,748
Commissioners	7.00	0.280%	3,409		3,409	7	3,416
Solicitor	3.00	0.120%	1,461		1,461	3	1,464
Purchasing	3.00	0.120%	1,461		1,461	3	1,464
Controller	11.00	0.440%	5,356		5,356	11	5,367
Treasurer	7.00	0.280%	3,409		3,409	7	3,416
Human Resources/Risk Mgmt	12.00	0.480%	5,843		5,843	12	5,855
Payroll Office	3.00	0.120%	1,461		1,461	3	1,464
Archives	9.00	0.360%	4,382		4,382	9	4,391
Human Services	11.00	0.440%	5,356		5,356	11	5,367
Fleet Management	4.00	0.160%	1,948		1,948	4	1,952
Voter Registration	7.00	0.280%	3,409		3,409	7	3,416
Tax Assessment	25.00	1.001%	12,186		12,186	26	12,212
Weights & Measurers	1.00	0.040%	487		487	1	488
Recorder of Deeds	6.00	0.240%	2,922		2,922	6	2,928
Traffic Safety	3.00	0.120%	1,461		1,461	3	1,464
Veteran's Affairs	5.00	0.200%	2,435		2,435	5	2,440
Register of Wills	8.00	0.320%	3,896		3,896	8	3,904
Sheriff	98.00	3.923%	47,756		47,756	101	47,857
Coroner	5.00	0.200%	2,435		2,435	5	2,440
Prothonotary	25.00	1.001%	12,186		12,186	26	12,212
Clerk Courts	41.00	1.641%	19,977		19,977	42	20,019
Public Defender	38.00	1.521%	18,516		18,516	39	18,555
District Attorney	93.00	3.723%	45,322		45,322	95	45,417
Courts	70.00	2.802%	34,110		34,110	72	34,182
District Justices	84.00	3.363%	40,939		40,939	86	41,025
Divorce Masters	5.00	0.200%	2,435		2,435	5	2,440
Probation	177.00	7.086%	86,261		86,261	182	86,443
Youth Development Ctr	42.00	1.681%	20,464		20,464	43	20,507
Prison	527.00	21.097%	256,823		256,823	541	257,364
EMA	5.00	0.200%	2,435		2,435	5	2,440
Parks	29.00	1.161%	14,133		14,133	30	14,163
Conservation	17.00	0.681%	8,290		8,290	17	8,307
AG Land Pres	2.00	0.080%	974		974	2	976
Coop Extension	7.00	0.280%	3,409		3,409	7	3,416

**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
Pleasant Acres	478.00	19.135%	232,939		232,939	490	233,429
Children & Youth	158.00	6.325%	76,997		76,997	162	77,159
E-911	107.00	4.283%	52,139		52,139	110	52,249
E-911 Maintenance	4.00	0.160%	1,948		1,948	4	1,952
Agency on Aging	70.00	2.802%	34,110		34,110	72	34,182
MH/IDD	142.00	5.685%	69,206		69,206	146	69,352
Health Choices	4.00	0.160%	1,948		1,948	4	1,952
Domestic Relations	62.00	2.482%	30,215		30,215	64	30,279
Public Relations	1.00	0.040%	487		487	1	488
Drug & Alcohol	15.00	0.600%	7,304		7,304	15	7,319
Other		0.000%	56		56	1	57
<b>Subtotal</b>	<b>2,498</b>	<b>100.000%</b>	<b>1,217,345</b>	<b>-</b>	<b>1,217,345</b>	<b>2,561</b>	<b>1,219,906</b>
Second Allocation Total	2,497						
<b>Total</b>	<b>2,498</b>	<b>100.000%</b>	<b>1,217,345</b>	<b>-</b>	<b>1,217,345</b>	<b>2,561</b>	<b>1,219,906</b>

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

Source: Payroll Statistics

**York County, Pennsylvania  
County Maintenance Department**

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

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

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

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

Ref: OMB 2 CFR 200.452 Maintenance and Repair Costs

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	7,018,936		7,018,936	7,018,936
Deductions			-	
City Parking Contr			-	
Stormwater Grant	(157,101)		(157,101)	
Total Deductions	(157,101)	-	(157,101)	(157,101)
Allocated Additions				
Building Depreciation	24,677	-	24,677	
Equipment Depreciation	17,401	-	17,401	
Employee Benefits	489,958	176	490,134	
Liability Insurance	3,236	-	3,236	
Property Insurance	888	1	889	
Retirement Administration	13,646	29	13,675	
County Maintenance		178,240	178,240	
Human Services Center		23,269	23,269	
Information Services		12,803	12,803	
Commissioners		6,440	6,440	
Solicitor		27,508	27,508	
Purchasing		8,512	8,512	
Controller		17,457	17,457	
Treasurer		292	292	
Human Resources/Risk Mgmt		19,669	19,669	
Payroll Office		3,439	3,439	
Central Telephone		305	305	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		9,295	9,295	
Total Allocated Additions	<u>549,806</u>	<u>307,435</u>	<u>857,241</u>	<u>857,241</u>
Departmental Cost Adjustments				
Security Services	<u>30,750</u>		<u>30,750</u>	
Total Departmental Cost Adjustments	<u>(4,337,510)</u>	<u>-</u>	<u>(4,337,510)</u>	<u>(4,337,510)</u>
Total to be Allocated	<u><u>3,074,131</u></u>	<u><u>307,435</u></u>	<u><u>3,381,566</u></u>	<u><u>3,381,566</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	851,323	51,561	34,783	176,029	575,492	13,458
<u>Other Expenses and Cost</u>						
Telephone	2,960		2,960			
Fuel	114,333			17,844	93,431	3,058
Utilities	711,166			121,876	534,899	54,391
Elevator Maint	3,126			1,176	1,608	342
Vehicle Expenses	27,565		27,565			
Contract Services	479,236		124,069	88,787	248,997	17,383
Maint and Repairs	178,658			27,904	147,753	3,001
Office Supplies	144		135	3	6	
Maint Supplies	45,677			7,457	37,496	724
Janitorial Supplies	56,223			10,686	44,756	781
Uniform Allowance	11,889			3,275	8,614	
MS 4 Expenses	6,620		6,620			
Building Repairs	-		-	-	-	-
Travel	-		-	-	-	-
Tools & Equipment	899		341		558	
Postage & Advertising	959		959		-	
Support from Bridge Crew	1,131		1,131		-	
Professional Services	-		-	-	-	-
Stormwater Grant	157,101	157,101	-	-	-	-
Equipment Rental	1,666		903		763	
Capital Outlay	4,368,260	4,282,260		-	86,000	
Departmental Expenditures	7,018,936	4,490,922	199,466	455,037	1,780,373	93,138
<u>Cost Adjustments</u>						
Deductions	(157,101)	(157,101)				
<u>Departmental Cost Adjustments</u>						
Capital Outlay	(4,368,260)	(4,282,260)			(86,000)	
Security Services	30,750				30,750	
Functional Cost	2,524,325	51,561	199,466	455,037	1,725,123	93,138
<u>Additions: 1st</u>						
Central Service Centers	549,806	549,806				
REALLOCATE ADMIN		(601,367)	47,449	108,245	423,517	22,156
Allocable Costs	3,074,131	-	246,915	563,282	2,148,640	115,294
Unallocated	-					
1st Allocation	3,074,131	-	246,915	563,282	2,148,640	115,294
<u>Additions: 2nd</u>						
Central Service Centers	307,435	307,435				
REALLOCATE ADMIN		(307,435)	30,411	55,338	216,513	5,173
Allocable Costs	307,435	-	30,411	55,338	216,513	5,173
Unallocated	-					
2nd Allocation	307,435	-	30,411	55,338	216,513	5,173
Total Allocated	3,381,566	-	277,326	618,620	2,365,153	120,467

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

User Department	Total	Departmental Administration	Admin Center	Judicial Center	Archives Building
County Maintenance	178,240	166,445	11,795	-	-
Human Services Center	67,525	67,525	-	-	-
County Annex	29,059	29,059	-	-	-
Information Services	77,636	-	68,910	8,726	-
Commissioners	37,777	-	37,777	-	-
Solicitor	6,731	-	6,731	-	-
Purchasing	20,683	-	20,683	-	-
Controller	40,461	-	40,461	-	-
Treasurer	27,092	-	27,092	-	-
Human Resources/Risk Mgmt	30,178	-	30,178	-	-
Archives	134,763	14,296	-	-	120,467
Voter Registration	37,027	-	37,027	-	-
Tax Assessment	81,065	-	81,065	-	-
Recorder of Deeds	52,293	-	52,293	-	-
Register of Wills	90,845	-	-	90,845	-
Sheriff	249,807	-	-	249,807	-
Prothonotary	90,845	-	-	90,845	-
Clerk Courts	136,257	-	-	136,257	-
Public Defender	74,383	-	-	74,383	-
District Attorney	227,101	-	-	227,101	-
Courts	1,113,892	-	-	1,113,892	-
Divorce Masters	26,703	-	-	26,703	-
	-	-	-	-	-
Probation	164,923	-	-	164,923	-
Planning	159,185	-	159,185	-	-
Domestic Relations MLR	181,668	-	-	181,668	-
Other	24,193	1	24,189	3	-
<b>Subtotal</b>	<b>3,381,566</b>	<b>277,326</b>	<b>618,620</b>	<b>2,365,153</b>	<b>120,467</b>
<b>Total</b>	<b>3,381,566</b>	<b>277,326</b>	<b>618,620</b>	<b>2,365,153</b>	<b>120,467</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	279,168	67.410%	166,445		166,445		166,445
Human Services Center	82,195	19.847%	49,005		49,005	18,520	67,525
County Annex	35,373	8.541%	21,089		21,089	7,970	29,059
Archives	17,400	4.202%	10,375		10,375	3,921	14,296
Other		0.000%	1		1	-	1
<hr/>							
Subtotal	414,136	100.000%	246,915	-	246,915	30,411	277,326
Second Allocation Total	134,968						
<hr/>							
Total	414,136	100.000%	246,915	-	246,915	30,411	277,326

(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	1,484	2.094%	11,795		11,795		11,795
Information Services	7,880	11.118%	62,626		62,626	6,284	68,910
Commissioners	4,320	6.095%	34,332		34,332	3,445	37,777
Solicitor	770	1.086%	6,117		6,117	614	6,731
Purchasing	2,365	3.337%	18,797		18,797	1,886	20,683
Controller	4,627	6.528%	36,771		36,771	3,690	40,461
Treasurer	3,098	4.371%	24,621		24,621	2,471	27,092
Human Resources/Risk Mgmt	3,451	4.869%	27,426		27,426	2,752	30,178
Voter Registration	4,234	5.974%	33,650		33,650	3,377	37,027
Tax Assessment	9,270	13.079%	73,672		73,672	7,393	81,065
Recorder of Deeds	5,980	8.437%	47,524		47,524	4,769	52,293
Veteran's Affairs	2,428	3.426%	19,298		19,298	1,936	21,234
Planning	18,203	25.683%	144,668		144,668	14,517	159,185
Other	2,765	3.901%	21,985		21,985	2,204	24,189
<b>Subtotal</b>	<b>70,875</b>	<b>100.000%</b>	<b>563,282</b>	<b>-</b>	<b>563,282</b>	<b>55,338</b>	<b>618,620</b>
<b>Second Allocation Total</b>	<b>69,391</b>						
<b>Total</b>	<b>70,875</b>	<b>100.000%</b>	<b>563,282</b>	<b>-</b>	<b>563,282</b>	<b>55,338</b>	<b>618,620</b>

(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	0.369%	7,928		7,928	798	8,726
Register of Wills	8,000	3.841%	82,529		82,529	8,316	90,845
Sheriff	22,000	10.562%	226,939		226,939	22,868	249,807
Prothonotary	8,000	3.841%	82,529		82,529	8,316	90,845
Clerk Courts	12,000	5.761%	123,783		123,783	12,474	136,257
Public Defender	6,550	3.145%	67,575		67,575	6,808	74,383
District Attorney	20,000	9.602%	206,312		206,312	20,789	227,101
Courts	98,098	47.096%	1,011,923		1,011,923	101,969	1,113,892
Divorce Masters	2,352	1.129%	24,258		24,258	2,445	26,703
Probation	14,525	6.973%	149,825		149,825	15,098	164,923
Domestic Relations MLR	16,000	7.681%	165,037		165,037	16,631	181,668
Other		0.000%	2		2	1	3
<b>Subtotal</b>	<b>208,293</b>	<b>100.000%</b>	<b>2,148,640</b>	<b>-</b>	<b>2,148,640</b>	<b>216,513</b>	<b>2,365,153</b>
Second Allocation Total	208,293						
<b>Total</b>	<b>208,293</b>	<b>100.000%</b>	<b>2,148,640</b>	<b>-</b>	<b>2,148,640</b>	<b>216,513</b>	<b>2,365,153</b>

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

Source: Maintenance Department

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Archives	100	100.000%	115,294		115,294	5,173	120,467
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	115,294	-	115,294	5,173	120,467
Second Allocation Total	100						
<hr/>							
Total	100	100.000%	115,294	-	115,294	5,173	120,467

(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

2018 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	528,685		528,685	528,685
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	192,435	67	192,502	
Liability Insurance	950	-	950	
Property Insurance	-	-	-	
Retirement Administration	4,382	9	4,391	
County Maintenance	49,005	18,520	67,525	
Human Services Center		-	-	
County Annex		-	-	
Information Services		162	162	
Commissioners		2,247	2,247	
Solicitor		-	-	
Purchasing		2,533	2,533	
Controller		6,292	6,292	
Treasurer		-	-	
Human Resources/Risk Mgmt		6,315	6,315	
Payroll Office		1,107	1,107	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>246,772</u>	<u>37,252</u>	<u>284,024</u>	<u>284,024</u>
Departmental Cost Adjustments				
Security Services	29,503		29,503	
	-		-	
Total Departmental Cost Adjustments	<u>29,503</u>	<u>-</u>	<u>29,503</u>	<u>29,503</u>
Total to be Allocated	<u><u>804,960</u></u>	<u><u>37,252</u></u>	<u><u>842,212</u></u>	<u><u>842,212</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	262,196		253,021	9,175
<u>Other Expenses and Cost</u>				
Telephone	-			
Fuel	8,822		8,822	
Office Supplies	175		175	
Utilities	120,289		120,289	
Elevator Maint	372		372	
Vehicle Expenses	-			
Contract Services	63,935		63,935	
Maintenance and Repairs	27,750		27,750	
Janitorial Supplies	22,504		22,504	
Maint & Repairs	-			
Materials and Supplies	-			
Maintenance Supplies	14,294		14,294	
Tools & Equipment	745		745	
Uniform Allowance	3,731		3,731	
Trash Removal	3,872	-	3,872	-
Capital Outlay	-			
Departmental Expenditures	528,685	-	519,510	9,175
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Services	29,503		29,503	
	-			
Functional Cost	558,188	-	549,013	9,175

**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	246,772	246,772		
REALLOCATE ADMIN		(246,772)	238,137	8,635
Allocable Costs	804,960	-	787,150	17,810
Unallocated	-			
1st Allocation	804,960	-	787,150	17,810
Additions: 2nd Central Service Centers	37,252	37,252		
REALLOCATE ADMIN		(37,252)	35,948	1,304
Allocable Costs	37,252	-	35,948	1,304
Unallocated	-			
2nd Allocation	37,252	-	35,948	1,304
Total Allocated	842,212	-	823,098	19,114

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

User Department	Total		
County Maintenance	23,269	5,459	-
Veteran's Affairs	-	-	-
Human Services MLR	20,034	20,034	-
Children & Youth MLR	337,825	337,825	-
Aging MLR	166,283	166,283	-
MH/IDD MLR (3rd Floor)	186,818	186,818	-
MH/IDD MLR (Basement)	24,041	24,041	-
Drug & Alcohol MLR	42,072	42,072	-
Human Services FGDM	7,513	7,513	-
Other	1,301	(3)	-
<b>Subtotal</b>	<b>842,212</b>	<b>823,098</b>	<b>-</b>
<b>Total</b>	<b>842,212</b>	<b>823,098</b>	<b>-</b>

**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	0.694%	5,459		5,459		5,459
Probation	1,100	1.338%	10,534		10,534	484	11,018
Human Services MLR	2,000	2.433%	19,153		19,153	881	20,034
Children & Youth MLR	33,725	41.031%	322,972		322,972	14,853	337,825
Aging MLR	16,600	20.196%	158,972		158,972	7,311	166,283
MH/IDD MLR (3rd Floor)	18,650	22.690%	178,604		178,604	8,214	186,818
Health Choices MLR	2,200	2.677%	21,069		21,069	969	22,038
MH/IDD MLR (Basement)	2,400	2.920%	22,984		22,984	1,057	24,041
Drug & Alcohol MLR	4,200	5.110%	40,222		40,222	1,850	42,072
Human Services FGDM	750	0.913%	7,183		7,183	330	7,513
Other	-	0.000%	(2)		(2)	(1)	(3)
<b>Subtotal</b>	<b>82,195</b>	<b>100.000%</b>	<b>787,150</b>	<b>-</b>	<b>787,150</b>	<b>35,948</b>	<b>823,098</b>
<b>Second Allocation Total</b>	<b>81,625</b>						
<b>Total</b>	<b>82,195</b>	<b>100.000%</b>	<b>787,150</b>	<b>-</b>	<b>787,150</b>	<b>35,948</b>	<b>823,098</b>

(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%	17,810		17,810		17,810
Other		0.000%	-		-	1,304	1,304
<hr/>							
Subtotal	100	100.000%	17,810	-	17,810	1,304	19,114
Second Allocation Total	-						
<hr/>							
Total	100	100.000%	17,810	-	17,810	1,304	19,114

(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

2018 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	374,325		374,325	374,325
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	8,980	-	8,980	
Employee Benefits	137,815	48	137,863	
Liability Insurance	737	-	737	
Property Insurance	-	-	-	
Retirement Administration	3,409	7	3,416	
County Maintenance	21,089	7,970	29,059	
Human Services Center County Annex	-	-	-	
Information Services		-	-	
Commissioners		1,490	1,490	
Purchasing		936	936	
Controller		3,936	3,936	
Treasurer		-	-	
Human Resources/Risk Mgmt		4,849	4,849	
Payroll Office		861	861	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>172,030</u>	<u>20,097</u>	<u>192,127</u>	<u>192,127</u>
Departmental Cost Adjustments				
Security Expense	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>546,355</u></u>	<u><u>20,097</u></u>	<u><u>566,452</u></u>	<u><u>566,452</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	205,248		205,248
	-		
<u>Other Expenses and Cost</u>			
Fuel	23,444		23,444
Janitorial Supplies	8,415		8,415
Utilities	60,949		60,949
Uniform Allowance	3,954		3,954
Maintenance & Repairs	12,452		12,452
Professional Services	11,396		11,396
Elevator Insp and Repairs	192		192
Office and Maintenance Supplies	1,974		1,974
Contract Services	15,430		15,430
Rent	30,871		30,871
Departmental Expenditures	374,325	-	374,325
<u>Cost Adjustments</u>			
Deductions	-	-	-
Departmental Cost Adjustments			
Security Expense	-		-
Capital Outlay	-		-
	-		-
Functional Cost	374,325	-	374,325
Additions: 1st Central Service Centers	172,030	172,030	
REALLOCATE ADMIN		(172,030)	172,030
Allocable Costs	546,355	-	546,355
Unallocated	-		
1st Allocation	546,355	-	546,355
Additions: 2nd Central Service Centers	20,097	20,097	
REALLOCATE ADMIN		(20,097)	20,097
Allocable Costs	20,097	-	20,097
Unallocated	-		
2nd Allocation	20,097	-	20,097
Total Allocated	566,452	-	566,452

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

User Department	Total	County Annex
Archives	76,993	76,993
Weights & Measurers	3,840	3,840
Traffic Safety	60,435	60,435
Coroner	26,532	26,532
District Justices	72,733	72,733
Prison	4,803	4,803
Conservation	49,898	49,898
AG Land Pres	12,637	12,637
Coop Extension	122,184	122,184
E-911	-	-
Other	136,397	136,397
<b>Subtotal</b>	<b>566,452</b>	<b>566,452</b>
<b>Total</b>	<b>566,452</b>	<b>566,452</b>

**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%	74,261		74,261	2,732	76,993
Weights & Measurers	240	0.678%	3,704		3,704	136	3,840
Traffic Safety	3,774	10.669%	58,291		58,291	2,144	60,435
Coroner	1,657	4.684%	25,591		25,591	941	26,532
District Justices	4,542	12.840%	70,152		70,152	2,581	72,733
Prison	300	0.848%	4,633		4,633	170	4,803
Conservation	3,116	8.809%	48,128		48,128	1,770	49,898
AG Land Pres	789	2.231%	12,189		12,189	448	12,637
Coop Extension	7,630	21.570%	117,849		117,849	4,335	122,184
E-911	-	0.000%	-		-	-	-
Other	8,517	24.078%	131,557		131,557	4,840	136,397
<b>Subtotal</b>	<b>35,373</b>	<b>100.000%</b>	<b>546,355</b>	<b>-</b>	<b>546,355</b>	<b>20,097</b>	<b>566,452</b>
<b>Second Allocation Total</b>	<b>35,373</b>						
<b>Total</b>	<b>35,373</b>	<b>100.000%</b>	<b>546,355</b>	<b>-</b>	<b>546,355</b>	<b>20,097</b>	<b>566,452</b>

(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

2018 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	3,798,734		3,798,734	3,798,734
Deductions			-	
Capital Outlay	(792,886)		(792,886)	
			-	
Total Deductions	(792,886)	-	(792,886)	(792,886)
Allocated Additions				
Building Depreciation	120,504	-	120,504	
Equipment Depreciation	441,454	-	441,454	
Employee Benefits	515,755	182	515,937	
Liability Insurance	3,924	-	3,924	
Property Insurance	2,927	5	2,932	
Retirement Administration	10,725	23	10,748	
	-	-	-	
Information Services		344,445	344,445	
Commissioners		3,047	3,047	
Solicitor		27,977	27,977	
Purchasing		3,789	3,789	
Controller		6,307	6,307	
Treasurer		122	122	
Human Resources/Risk Mgmt		13,297	13,297	
Payroll Office		2,702	2,702	
Central Telephone		1,830	1,830	
		-	-	
Archives		90	90	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	1,165,843	410,898	1,576,741	1,576,741
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>4,171,691</u>	<u>410,898</u>	<u>4,582,589</u>	<u>4,582,589</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	1,121,842	209,343	32,498	855,216	24,785
<u>Other Expenses and Cost</u>					
Telephone	5,632	1,051	163	4,293	124
Training	11,757	2,194	341	8,963	260
Printing	-	-	-	-	-
Travel	5,587	1,043	162	4,259	123
Contract Services	1,812,544	338,232	52,507	1,381,760	40,045
Maintenance & Repairs	-	-	-	-	-
Postage	169	32	5	129	4
Advertising	1,273	238	37	970	28
Office Supplies	11,443	2,135	331	8,723	253
Computer Forms	-	-	-	-	-
Materials/Supply	-	-	-	-	-
Office Equipment	24,669	4,603	715	18,806	545
Printing	-	-	-	-	-
Professional Services	9,432	1,760	273	7,190	208
Association Dues	1,500	280	43	1,143	33
Major Equipment	792,886	792,886	-	-	-
Departmental Expenditures	3,798,734	1,353,797	87,075	2,291,454	66,409
<u>Cost Adjustments</u>					
Deductions	(792,886)	(792,886)	-	-	-
Departmental Cost Adjustments	-	-	-	-	-

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

	Total	General & Administration	Operations	Program/Tech	Help Desk
Functional Cost	3,005,848	560,911	87,075	2,291,454	66,409
Additions: 1st Central Service Centers	1,165,843	1,165,843			
REALLOCATE ADMIN		(1,726,754)	61,497	1,618,355	46,902
Allocable Costs	4,171,691	-	148,571	3,909,809	113,311
Unallocated	-				
1st Allocation	4,171,691	-	148,571	3,909,809	113,311
Additions: 2nd Central Service Centers	410,898	410,898			
REALLOCATE ADMIN		(410,898)	14,634	385,103	11,161
Allocable Costs	410,898	-	14,634	385,103	11,161
Unallocated	-				
2nd Allocation	410,898	-	14,634	385,103	11,161
Total Allocated	4,582,589	-	163,205	4,294,912	124,472

**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	12,803	-	12,316	487
Human Services Center	162	-	-	162
County Annex	-	-	-	-
Information Services	344,445	7,604	315,482	21,359
Commissioners	268,913	1,300	267,041	572
Solicitor	16,257	1,112	15,067	78
Purchasing	5,586	-	5,195	391
Controller	67,540	4,656	61,531	1,353
Treasurer	53,574	1,309	50,964	1,301
Human Resources/Risk Mgmt	116,642	4,049	111,760	833
Payroll Office	63,571	31,589	31,826	156
Archives	31,708	-	30,745	963
Human Services	47,322	-	46,594	728
Fleet Management	-	-	-	-
Voter Registration	34,785	14,251	19,571	963
Tax Assessment	153,332	35,416	115,703	2,213
Weights & Measurers	1,072	-	994	78
Recorder of Deeds	28,606	-	28,450	156
Traffic Safety	8,132	-	7,794	338
Veteran's Affairs	39,512	-	38,497	1,015
Register of Wills	37,363	-	35,984	1,379
Sheriff	134,061	-	128,128	5,933
Coroner	65,270	-	62,875	2,395
Prothonotary	104,630	-	101,194	3,436
Clerk Courts	124,427	-	121,590	2,837
Public Defender	73,496	-	71,231	2,265
District Attorney	252,220	401	245,650	6,169
Courts	491,601	449	481,210	9,942
District Justices	120,723	810	114,577	5,336

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

User Department	Total	Operations	Program/Tech	Help Desk
Divorce Masters	1,350	-	908	442
	-	-	-	-
Probation	409,851	-	398,895	10,956
Youth Development Ctr	21,955	-	21,435	520
Prison	346,383	827	333,767	11,789
Public Safety	474	-	474	-
EMA	104	-	-	104
Parks	31,413	-	30,528	885
AG Land Pres	10,443	-	10,261	182
Pleasant Acres	273,799	57,499	216,248	52
Children & Youth	13,716	-	-	13,716
E-911	25,633	-	25,633	-
SC Training Ctr	-	-	-	-
Agency on Aging	23,641	-	23,641	-
MH/IDD	152,984	-	142,158	10,826
Health Choices	365	-	-	365
Domestic Relations	16,549	-	16,236	313
Drug & Alcohol	61,364	205	60,144	1,015
Human Services FGDM	313	-	-	313
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	-	-	-	-
Bridge to Health	-	-	-	-
Other	486,751	1,728	484,867	156
<b>Subtotal</b>	<b>4,582,589</b>	<b>163,205</b>	<b>4,294,912</b>	<b>124,472</b>
<b>Total</b>	<b>4,582,589</b>	<b>163,205</b>	<b>4,294,912</b>	<b>124,472</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	10.26	5.1180%	7,604		7,604		7,604
Commissioners	1.59	0.7930%	1,178		1,178	122	1,300
Solicitor	1.36	0.6780%	1,007		1,007	105	1,112
Controller	5.69	2.8390%	4,218		4,218	438	4,656
Treasurer	1.60	0.7980%	1,186		1,186	123	1,309
Human Resources/Risk Mgmt	4.95	2.4690%	3,668		3,668	381	4,049
Payroll Office	38.61	19.2620%	28,618		28,618	2,971	31,589
Archives	-	0.0000%	-		-	-	-
Voter Registration	17.42	8.6900%	12,911		12,911	1,340	14,251
Tax Assessment	43.29	21.5960%	32,085		32,085	3,331	35,416
District Attorney	0.49	0.2440%	363		363	38	401
Courts	0.55	0.2740%	407		407	42	449
District Justices	0.99	0.4940%	734		734	76	810
Prison	1.01	0.5040%	749		749	78	827
Pleasant Acres	70.28	35.0610%	52,091		52,091	5,408	57,499
Drug & Alcohol	0.25	0.1250%	186		186	19	205
Other	2.11	1.0530%	1,566		1,566	162	1,728
<b>Subtotal</b>	<b>200</b>	<b>99.998%</b>	<b>148,571</b>	<b>-</b>	<b>148,571</b>	<b>14,634</b>	<b>163,205</b>
<b>Second Allocation Total</b>	<b>190</b>						
<b>Total</b>	<b>200</b>	<b>100.000%</b>	<b>148,571</b>	<b>-</b>	<b>148,571</b>	<b>14,634</b>	<b>163,205</b>

(A) Alloc basis Actual Operation Support Hours By Department (Ex:CYS)

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	38.82	0.315%	12,316		12,316		12,316
Information Services	993.42	8.069%	315,482		315,482		315,482
Commissioners	759.30	6.167%	241,118		241,118	25,923	267,041
Solicitor	42.79	0.348%	13,606		13,606	1,461	15,067
Purchasing	14.73	0.120%	4,692		4,692	503	5,195
Controller	174.95	1.421%	55,558		55,558	5,973	61,531
Treasurer	144.88	1.177%	46,018		46,018	4,946	50,964
Human Resources/Risk M	317.76	2.581%	100,912		100,912	10,848	111,760
Payroll Office	90.47	0.735%	28,737		28,737	3,089	31,826
Archives	87.44	0.710%	27,760		27,760	2,985	30,745
Human Services	132.51	1.076%	42,070		42,070	4,524	46,594
Voter Registration	55.63	0.452%	17,672		17,672	1,899	19,571
Tax Assessment	329.02	2.672%	104,470		104,470	11,233	115,703
Weights & Measurers	2.78	0.023%	899		899	95	994
Recorder of Deeds	80.92	0.657%	25,687		25,687	2,763	28,450
Traffic Safety	22.13	0.180%	7,038		7,038	756	7,794
Veteran's Affairs	109.51	0.889%	34,758		34,758	3,739	38,497
Register of Wills	102.32	0.831%	32,491		32,491	3,493	35,984
Sheriff	364.29	2.959%	115,691		115,691	12,437	128,128
Coroner	178.83	1.452%	56,770		56,770	6,105	62,875
Prothonotary	287.70	2.337%	91,372		91,372	9,822	101,194
Clerk Courts	345.73	2.808%	109,787		109,787	11,803	121,590
Public Defender	202.55	1.645%	64,316		64,316	6,915	71,231
District Attorney	698.50	5.673%	221,803		221,803	23,847	245,650
Courts	1,368.25	11.113%	434,497		434,497	46,713	481,210
District Justices	325.79	2.646%	103,454		103,454	11,123	114,577
Divorce Masters	2.55	0.021%	821		821	87	908
Probation	1,134.22	9.212%	360,172		360,172	38,723	398,895
Youth Development Ctr	60.96	0.495%	19,354		19,354	2,081	21,435
Prison	948.99	7.708%	301,368		301,368	32,399	333,767
Public Safety	1.30	0.011%	430		430	44	474
Parks	86.82	0.705%	27,564		27,564	2,964	30,528
Conservation	1.69	0.014%	547		547	58	605
AG Land Pres	29.14	0.237%	9,266		9,266	995	10,261
Planning	11.57	0.094%	3,675		3,675	395	4,070
Coop Extension	8.70	0.071%	2,776		2,776	297	3,073
Pleasant Acres	614.88	4.994%	195,256		195,256	20,992	216,248
E-911	72.86	0.592%	23,146		23,146	2,487	25,633
Agency on Aging	67.17	0.546%	21,348		21,348	2,293	23,641
MH/IDD	404.19	3.283%	128,359		128,359	13,799	142,158

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	46.11	0.375%	14,662		14,662	1,574	16,236
Drug & Alcohol	170.98	1.389%	54,307		54,307	5,837	60,144
Other	1,379.04	11.202%	437,784		437,784	47,083	484,867
<hr/>							
Subtotal	12,312	100.005%	3,909,809	-	3,909,809	385,103	4,294,912
Second Allocation Total	11,280						
<hr/>							
Total	12,312	100.000%	3,909,809	-	3,909,809	385,103	4,294,912

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

Source:              Information Services

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	21	0.430%	487		487		487
Human Services Center	7	0.143%	162		162		162
Information Services	921	18.850%	21,359		21,359		21,359
Commissioners	22	0.450%	510		510	62	572
Solicitor	3	0.061%	69		69	9	78
Purchasing	15	0.307%	348		348	43	391
Controller	52	1.064%	1,206		1,206	147	1,353
Treasurer	50	1.023%	1,159		1,159	142	1,301
Human Resources/Risk Mgmt	32	0.655%	742		742	91	833
Payroll Office	6	0.123%	139		139	17	156
Archives	37	0.757%	858		858	105	963
Human Services	28	0.573%	649		649	79	728
Voter Registration	37	0.757%	858		858	105	963
Tax Assessment	85	1.740%	1,972		1,972	241	2,213
Weights & Measurers	3	0.061%	69		69	9	78
Recorder of Deeds	6	0.123%	139		139	17	156
Traffic Safety	13	0.266%	301		301	37	338
Veteran's Affairs	39	0.798%	904		904	111	1,015
Register of Wills	53	1.085%	1,229		1,229	150	1,379
Sheriff	228	4.666%	5,287		5,287	646	5,933
Coroner	92	1.883%	2,134		2,134	261	2,395
Prothonotary	132	2.702%	3,062		3,062	374	3,436
Clerk Courts	109	2.231%	2,528		2,528	309	2,837
Public Defender	87	1.781%	2,018		2,018	247	2,265
District Attorney	237	4.851%	5,497		5,497	672	6,169
Courts	382	7.818%	8,859		8,859	1,083	9,942
District Justices	205	4.196%	4,755		4,755	581	5,336
Divorce Masters	17	0.348%	394		394	48	442
Controlled Subst	-	0.000%	-		-	-	-
Probation	421	8.616%	9,763		9,763	1,193	10,956
Youth Development Ctr	20	0.409%	463		463	57	520
Prison	453	9.271%	10,505		10,505	1,284	11,789
EMA	4	0.082%	93		93	11	104
Parks	34	0.696%	789		789	96	885
AG Land Pres	7	0.143%	162		162	20	182
Pleasant Acres	2	0.041%	46		46	6	52
Children & Youth	527	10.786%	12,222		12,222	1,494	13,716
MH/IDD	416	8.514%	9,647		9,647	1,179	10,826
Health Choices	14	0.287%	325		325	40	365

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	12	0.246%	279		279	34	313
Drug & Alcohol	39	0.798%	904		904	111	1,015
Human Services FGDM	12	0.246%	279		279	34	313
Other	6	0.123%	140		140	16	156
<hr/>							
Subtotal	4,886	99.998%	113,311	-	113,311	11,161	124,472
Second Allocation Total	3,937						
<hr/>							
Total	4,886	100.000%	113,311	-	113,311	11,161	124,472

(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

2018 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	591,923		591,923	591,923
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	57,773	-	57,773	
Equipment Depreciation	-	-	-	
Employee Benefits	303,128	103	303,231	
Liability Insurance	1,828	-	1,828	
Property Insurance	1,410	3	1,413	
Retirement Administration	3,409	7	3,416	
	-	-	-	
	-	-	-	
Information Services	242,806	26,107	268,913	
Commissioners		10,503	10,503	
Solicitor		55,844	55,844	
Purchasing		1,047	1,047	
Controller		27,443	27,443	
Treasurer		31,084	31,084	
Human Resources/Risk Mgmt		4,226	4,226	
Payroll Office		861	861	
Central Telephone		360	360	
		-	-	
Archives		3,910	3,910	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>644,686</u>	<u>164,943</u>	<u>809,629</u>	<u>809,629</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,236,609</u></u>	<u><u>164,943</u></u>	<u><u>1,401,552</u></u>	<u><u>1,401,552</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	539,213	36,233	128,954	79,226	-	294,800
<u>Other Expenses and Cost</u>						
Advertising	3,148					3,148
Postage	579	39	138	85	-	317
Telephone	1,182	79	283	174	-	646
Assoc Dues	26,208	1,761	6,268	3,851	-	14,329
Printing	2	0	0	0	-	2.00
Travel	2,237	150	535	329	-	1,223
Contracted Services	1,888	127	452	277	-	1,032
Training	1,013	68	242	149	-	554
Office Equipment	-	-	-	-	-	-
Subscriptions	219	15	52	32	-	120
Equipment Rental	1,947	131	466	286	-	1,064
Office Supplies	2,856	192	683	420	-	1,561
Maintenance & Repairs		-	-	-	-	-
Professional Services	11,070	744	2,647	1,627	-	6,052
	361					361
Capital Outlay	-					
Departmental Expenditures	591,923	39,539	140,721	86,455	-	325,209
<u>Cost Adjustments</u>						
Deductions	-					-
Departmental Cost Adjustments	-	-	-	-	-	-
Functional Cost	591,923	39,539	140,721	86,455	-	325,209

**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	644,686	644,686				
REALLOCATE ADMIN		(684,225)	174,306	107,090	-	402,829
Allocable Costs	1,236,609	-	315,027	193,545	-	728,038
Unallocated	(728,038)					(728,038)
1st Allocation	508,571	-	315,027	193,545	-	-
Additions: 2nd Central Service Centers	164,943	164,943				
REALLOCATE ADMIN		(164,943)	42,288	25,981	-	96,674
Allocable Costs	164,943	-	42,288	25,981	-	96,674
Unallocated	(96,674)					(96,674)
2nd Allocation	68,269	-	42,288	25,981	-	-
Total Allocated	576,840	-	357,315	219,526	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Employee Benefits	2,801	2,801	-	-
Liability Insurance	6	6	-	-
Property Insurance	13	13	-	-
Retirement Administration	305	230	75	-
County Maintenance	6,440	4,354	2,086	-
Human Services Center	2,247	1,575	672	-
County Annex	1,490	967	523	-
Information Services	3,047	1,408	1,639	-
Commissioners	10,503	9,980	523	-
Solicitor	670	414	256	-
Purchasing	1,849	1,593	256	-
Controller	1,778	674	1,104	-
Treasurer	5,562	4,797	765	-
Human Resources/Risk Mgmt	2,741	1,723	1,018	-
Payroll Office	472	216	256	-
Central Telephone	408	238	170	-
Archives	2,981	2,216	765	-
Human Services	3,000	1,896	1,104	-
Fleet Management	3,899	3,560	339	-
Voter Registration	17,036	16,441	595	-
Tax Assessment	3,365	1,160	2,205	-
Weights & Measurers	114	29	85	-
Tax Collectors	2,089	137	1,952	-
Tax Claims	13,136	13,136	-	-
Recorder of Deeds	1,644	1,049	595	-
Traffic Safety	2,613	2,357	256	-
Traffic Safety MLR	-	-	-	-
Veteran's Affairs	3,737	3,312	425	-
Register of Wills	1,352	587	765	-
Sheriff	12,425	4,112	8,313	-
Coroner	2,726	1,961	765	-
Prothonotary	3,365	1,074	2,291	-
Clerk Courts	5,643	2,165	3,478	-
Public Defender	5,716	2,407	3,309	-
District Attorney	21,850	13,792	8,058	-
Courts	38,041	31,087	6,954	-
District Justices	25,695	18,485	7,210	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Constables	7,115	7,115	-	-
Divorce Masters	569	144	425	-
Controlled Subst	3,045	3,045	-	-
	-	-	-	-
Probation	22,356	7,172	15,184	-
Youth Development Ctr	5,922	2,274	3,648	-
Maint Adults	87	87	-	-
Prison	68,909	23,443	45,466	-
Public Safety	-	-	-	-
EMA	864	439	425	-
Radiation Act	354	354	-	-
HazMat	724	724	-	-
Parks	13,601	10,462	3,139	-
Conservation	1,684	241	1,443	-
AG Land Pres	314	144	170	-
Planning	57	57	-	-
Coop Extension	1,471	876	595	-
Pleasant Acres	71,971	29,729	42,242	-
Human Services MLR	-	-	-	-
Children & Youth	60,220	46,648	13,572	-
Children & Youth MLR	-	-	-	-
E-911	16,298	7,222	9,076	-
E-911 Maintenance	339	-	339	-
Liquid Fuels	1,329	1,329	-	-
SC Training Ctr	-	-	-	-
Agency on Aging	19,865	13,842	6,023	-
Aging MLR	-	-	-	-
MH/IDD	34,104	22,059	12,045	-
MH/IDD MLR (3rd Floor)	-	-	-	-
Health Choices	1,348	1,009	339	-
Health Choices MLR	-	-	-	-
Domestic Relations	9,115	3,857	5,258	-
Domestic Relations MLR	-	-	-	-
Weatherization Liheap	2,407	2,407	-	-
CDBG	2,548	2,548	-	-
Public Relations	211	126	85	-
Retirement Fund	2,779	2,779	-	-
MH/IDD MLR (Basement)	-	-	-	-
Human Services FGDM	897	897	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	1,131	1,131	-	-
Bridge to Health	-	-	-	-
Other	8,626	8,654	(28)	-
<hr/>				
Subtotal	576,841	357,315	219,526	-
<hr/>				
Total	576,841	357,315	219,526	-

**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	742	0.889%	2,801		2,801		2,801
Liability Insurance	2	0.002%	6		6		6
Property Insurance	3	0.004%	13		13		13
Retirement Administration	61	0.073%	230		230		230
County Maintenance	1,153	1.382%	4,354		4,354		4,354
Human Services Center	417	0.500%	1,575		1,575		1,575
County Annex	256	0.307%	967		967		967
Information Services	373	0.447%	1,408		1,408		1,408
Commissioners	2,643	3.168%	9,980		9,980		9,980
Solicitor	96	0.115%	362		362	52	414
Purchasing	369	0.442%	1,392		1,392	201	1,593
Controller	156	0.187%	589		589	85	674
Treasurer	1,110	1.331%	4,193		4,193	604	4,797
Human Resources/Risk Mgmt	399	0.478%	1,506		1,506	217	1,723
Payroll Office	50	0.060%	189		189	27	216
Central Telephone	55	0.066%	208		208	30	238
Archives	513	0.615%	1,937		1,937	279	2,216
Human Services	439	0.526%	1,657		1,657	239	1,896
Fleet Management	824	0.988%	3,112		3,112	448	3,560
Voter Registration	3,806	4.562%	14,372		14,372	2,069	16,441
Tax Assessment	269	0.322%	1,014		1,014	146	1,160
Weights & Measurers	7	0.008%	25		25	4	29
Tax Collectors	32	0.038%	120		120	17	137
Tax Claims	3,041	3.645%	11,483		11,483	1,653	13,136
Recorder of Deeds	243	0.291%	917		917	132	1,049
Traffic Safety	546	0.654%	2,060		2,060	297	2,357
Veteran's Affairs	767	0.919%	2,895		2,895	417	3,312
Register of Wills	136	0.163%	513		513	74	587
Sheriff	952	1.141%	3,594		3,594	518	4,112
Coroner	454	0.544%	1,714		1,714	247	1,961
Prothonotary	249	0.298%	939		939	135	1,074
Clerk Courts	501	0.601%	1,893		1,893	272	2,165
Public Defender	557	0.668%	2,104		2,104	303	2,407
District Attorney	3,193	3.827%	12,056		12,056	1,736	13,792
Courts	7,196	8.626%	27,174		27,174	3,913	31,087
District Justices	4,279	5.129%	16,158		16,158	2,327	18,485
Constables	1,647	1.974%	6,219		6,219	896	7,115
Divorce Masters	33	0.040%	126		126	18	144
Controlled Subst	705	0.845%	2,662		2,662	383	3,045
Probation	1,660	1.990%	6,269		6,269	903	7,172

**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	526	0.631%	1,988		1,988	286	2,274
Maint Adults	20	0.024%	76		76	11	87
Prison	5,427	6.505%	20,492		20,492	2,951	23,443
Public Safety		0.000%	-		-	-	-
EMA	102	0.122%	384		384	55	439
Radiation Act	82	0.098%	309		309	45	354
HazMat	168	0.201%	633		633	91	724
Parks	2,422	2.903%	9,145		9,145	1,317	10,462
Conservation	56	0.067%	211		211	30	241
AG Land Pres	33	0.040%	126		126	18	144
Planning	13	0.016%	50		50	7	57
Coop Extension	203	0.243%	766		766	110	876
Pleasant Acres	6,882	8.249%	25,987		25,987	3,742	29,729
Children & Youth	10,798	12.944%	40,777		40,777	5,871	46,648
E-911	1,672	2.004%	6,313		6,313	909	7,222
Liquid Fuels	308	0.369%	1,162		1,162	167	1,329
Agency on Aging	3,204	3.841%	12,100		12,100	1,742	13,842
MH/IDD	5,106	6.121%	19,283		19,283	2,776	22,059
Health Choices	234	0.280%	882		882	127	1,009
Domestic Relations	893	1.070%	3,371		3,371	486	3,857
Weatherization Liheap	557	0.668%	2,104		2,104	303	2,407
CDBG	590	0.707%	2,227		2,227	321	2,548
Public Relations	29	0.035%	110		110	16	126
Retirement Fund	643	0.771%	2,429		2,429	350	2,779
Drug & Alcohol	1,053	1.262%	3,976		3,976	573	4,549
Human Services FGDM	208	0.249%	784		784	113	897
Weatherization DOE	262	0.314%	989		989	142	1,131
Other	1,999	2.396%	7,567		7,567	1,087	8,654
<b>Subtotal</b>	<b>83,424</b>	<b>100.000%</b>	<b>315,027</b>	<b>-</b>	<b>315,027</b>	<b>42,288</b>	<b>357,315</b>
<b>Second Allocation Total</b>	<b>77,774</b>						
<b>Total</b>	<b>83,424</b>	<b>100.000%</b>	<b>315,027</b>	<b>-</b>	<b>315,027</b>	<b>42,288</b>	<b>357,315</b>

(A) Alloc basis: 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	0.039%	75		75		75
County Maintenance	28.00	1.078%	2,086		2,086		2,086
Human Services Center	9.00	0.347%	672		672		672
County Annex	7.00	0.270%	523		523		523
Information Services	22.00	0.847%	1,639		1,639		1,639
Commissioners	7.00	0.270%	523		523		523
Solicitor	3.00	0.116%	225		225	31	256
Purchasing	3.00	0.116%	225		225	31	256
Controller	13.00	0.501%	970		970	134	1,104
Treasurer	9.00	0.347%	672		672	93	765
Human Resources/Risk Mgmt	12.00	0.462%	894		894	124	1,018
Payroll Office	3.00	0.116%	225		225	31	256
Central Telephone	2.00	0.077%	149		149	21	170
Archives	9.00	0.347%	672		672	93	765
Human Services	13.00	0.501%	970		970	134	1,104
Fleet Management	4.00	0.154%	298		298	41	339
Voter Registration	7.00	0.270%	523		523	72	595
Tax Assessment	26.00	1.001%	1,937		1,937	268	2,205
Weights & Measurers	1.00	0.039%	75		75	10	85
Tax Collectors	23.00	0.886%	1,715		1,715	237	1,952
Recorder of Deeds	7.00	0.270%	523		523	72	595
Traffic Safety	3.00	0.116%	225		225	31	256
Veteran's Affairs	5.00	0.193%	374		374	51	425
Register of Wills	9.00	0.347%	672		672	93	765
Sheriff	98.00	3.774%	7,304		7,304	1,009	8,313
Coroner	9.00	0.347%	672		672	93	765
Prothonotary	27.00	1.040%	2,013		2,013	278	2,291
Clerk Courts	41.00	1.579%	3,056		3,056	422	3,478
Public Defender	39.00	1.502%	2,907		2,907	402	3,309
District Attorney	95.00	3.658%	7,080		7,080	978	8,058
Courts	82.00	3.157%	6,110		6,110	844	6,954
District Justices	85.00	3.273%	6,335		6,335	875	7,210
Divorce Masters	5.00	0.193%	374		374	51	425
Probation	179.00	6.893%	13,341		13,341	1,843	15,184
Youth Development Ctr	43.00	1.656%	3,205		3,205	443	3,648
Prison	536.00	20.639%	39,946		39,946	5,520	45,466
EMA	5.00	0.193%	374		374	51	425
Parks	37.00	1.425%	2,758		2,758	381	3,139
Conservation	17.00	0.655%	1,268		1,268	175	1,443

**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
AG Land Pres	2.00	0.077%	149		149	21	170
Coop Extension	7.00	0.270%	523		523	72	595
Pleasant Acres	498.00	19.176%	37,114		37,114	5,128	42,242
Children & Youth	160.00	6.161%	11,924		11,924	1,648	13,572
E-911	107.00	4.120%	7,974		7,974	1,102	9,076
E-911 Maintenance	4.00	0.154%	298		298	41	339
Agency on Aging	71.00	2.734%	5,292		5,292	731	6,023
MH/IDD	142.00	5.468%	10,583		10,583	1,462	12,045
Health Choices	4.00	0.154%	298		298	41	339
Domestic Relations	62.00	2.387%	4,620		4,620	638	5,258
Public Relations	1.00	0.039%	75		75	10	85
Drug & Alcohol	15.00	0.578%	1,119		1,119	154	1,273
Other		0.000%	(29)		(29)	1	(28)
<hr/>							
Subtotal	2,597	100.000%	193,545	-	193,545	25,981	219,526
Second Allocation Total	2,523						
<hr/>							
Total	2,597	100.000%	193,545	-	193,545	25,981	219,526

(A) Alloc basis: Employees By Department

Source: Payroll

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

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

(A) Alloc basis: Direct Allocation

Source: Commissioners

**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

2018 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	504,466		504,466	504,466
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	10,294	-	10,294	
Equipment Depreciation	-	-	-	
Employee Benefits	119,885	41	119,926	
Liability Insurance	1,117	-	1,117	
Property Insurance	251	1	252	
Retirement Administration	1,461	3	1,464	
Information Services	14,682	1,575	16,257	
Commissioners	587	83	670	
Solicitor		-	-	
Purchasing		344	344	
Controller		1,456	1,456	
Treasurer		134	134	
Human Resources/Risk Mgmt		1,814	1,814	
Payroll Office		370	370	
Central Telephone		111	111	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>154,394</u>	<u>6,546</u>	<u>160,940</u>	<u>160,940</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>658,860</u></u>	<u><u>6,546</u></u>	<u><u>665,406</u></u>	<u><u>665,406</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	334,133		334,133		
	-				
<u>Other Expenses and Cost</u>					
Postage	400		400		
Telephone	328		328		
Training	1,229		1,229		
Assoc Dues	2,022		2,022		
Travel	46		46		
Prothonotary Fees	(67)		(67)		
Contracted Services	6,616		6,616		
Professional Services	151,614			151,614	
Printing	97		97		
Transcripts	2,574		2,574		
Subscriptions/Publication	2,611		2,611		
Office Supplies	790		790		
Office Equipment	994		994		
Equipment Rental	1,079		1,079		
Capital Outlay	-		-		
Departmental Expenditures	504,466	-	352,852	151,614	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					
	-				
Functional Cost	504,466	-	352,852	151,614	-
Additions: 1st					
Central Service Centers	154,394	154,394			
REALLOCATE ADMIN		(154,394)	154,394	-	-
Allocable Costs	658,860	-	507,246	151,614	-
Unallocated	-				-
1st Allocation	658,860	-	507,246	151,614	-

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

	Total	General & Administration	Legal Counsel	Other Legal Counsel	
Additions: 2nd Central Service Centers	6,546	6,546			
REALLOCATE ADMIN		(6,546)	6,546	-	-
Allocable Costs	6,546	-	6,546	-	-
Unallocated	-				-
2nd Allocation	6,546	-	6,546	-	-
<b>Total Allocated</b>	<b>665,406</b>	<b>-</b>	<b>513,792</b>	<b>151,614</b>	<b>-</b>

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

User Department	Total	Legal Counsel	Other Legal Counsel
County Maintenance	27,508	20,290	7,218
Information Services	27,977	25,362	2,615
Commissioners	55,844	55,797	47
Purchasing	10,309	10,309	-
Controller	20,617	20,617	-
Treasurer	15,462	15,462	-
Human Resources/Risk Mgmt	20,617	20,617	-
Archives	-	-	-
Risk Management	-	-	-
Human Services	36,080	36,080	-
Voter Registration	30,926	30,926	-
Tax Assessment	5,154	5,154	-
Sheriff	31,369	15,462	15,907
Coroner	5,154	5,154	-
Prothonotary	36,080	36,080	-
Public Defender	-	-	-
District Attorney	15,462	15,462	-
Courts	6,625	5,154	1,471
Probation	7,525	-	7,525
Youth Development Ctr	5,154	5,154	-
Prison	52,700	10,309	42,391
EMA	-	-	-
Parks	10,309	10,309	-
AG Land Pres	5,154	5,154	-
Planning	-	-	-
Pleasant Acres	46,388	46,388	-
Children & Youth	100,207	25,771	74,436
Agency on Aging	5,154	5,154	-
MH/IDD	10,309	10,309	-
Domestic Relations	5,154	5,154	-
Other	9	5	4
<b>Subtotal</b>	<b>665,406</b>	<b>513,792</b>	<b>151,614</b>
<b>Total</b>	<b>665,406</b>	<b>513,792</b>	<b>151,614</b>

**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	4.00	4.000%	20,290		20,290		20,290
Information Services	5.00	5.000%	25,362		25,362		25,362
Commissioners	11.00	11.000%	55,797		55,797		55,797
Purchasing	2.00	2.000%	10,145		10,145	164	10,309
Controller	4.00	4.000%	20,290		20,290	327	20,617
Treasurer	3.00	3.000%	15,217		15,217	245	15,462
Human Resources/Risk Mgmt	4.00	4.000%	20,290		20,290	327	20,617
Archives	-	0.000%	-		-	-	-
Human Services	7.00	7.000%	35,507		35,507	573	36,080
Voter Registration	6.00	6.000%	30,435		30,435	491	30,926
Tax Assessment	1.00	1.000%	5,072		5,072	82	5,154
Weights & Measurers	1.00	1.000%	5,072		5,072	82	5,154
Tax Claims	2.00	2.000%	10,145		10,145	164	10,309
Veteran's Affairs	1.00	1.000%	5,072		5,072	82	5,154
Register of Wills	2.00	2.000%	10,145		10,145	164	10,309
Sheriff	3.00	3.000%	15,217		15,217	245	15,462
Coroner	1.00	1.000%	5,072		5,072	82	5,154
Prothonotary	7.00	7.000%	35,507		35,507	573	36,080
Clerk Courts	1.00	1.000%	5,072		5,072	82	5,154
District Attorney	3.00	3.000%	15,217		15,217	245	15,462
Courts	1.00	1.000%	5,072		5,072	82	5,154
Youth Development Ctr	1.00	1.000%	5,072		5,072	82	5,154
Prison	2.00	2.000%	10,145		10,145	164	10,309
Parks	2.00	2.000%	10,145		10,145	164	10,309
AG Land Pres	1.00	1.000%	5,072		5,072	82	5,154
Pleasant Acres	9.00	9.000%	45,652		45,652	736	46,388
Children & Youth	5.00	5.000%	25,362		25,362	409	25,771
E-911	4.00	4.000%	20,290		20,290	327	20,617
Agency on Aging	1.00	1.000%	5,072		5,072	82	5,154
MH/IDD	2.00	2.000%	10,145		10,145	164	10,309
Domestic Relations	1.00	1.000%	5,072		5,072	82	5,154
Weatherization Liheap	1.00	1.000%	5,072		5,072	82	5,154
CDBG	1.00	1.000%	5,072		5,072	82	5,154
Drug & Alcohol	1.00	1.000%	5,072		5,072	82	5,154
Other		0.000%	7		7	(2)	5
<hr/>							
Subtotal	100	100.000%	507,246	-	507,246	6,546	513,792
Second Allocation Total	80						
<hr/>							
Total	100	100.000%	507,246	-	507,246	6,546	513,792

(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
County Maintenance	7,219	4.761%	7,218		7,218		7,218
Information Services	2,616	1.725%	2,615		2,615		2,615
Commissioners	47	0.031%	47		47		47
Sheriff	15,908	10.492%	15,907		15,907	-	15,907
Courts	1,470	0.970%	1,471		1,471	-	1,471
Probation	7,525	4.963%	7,525		7,525	-	7,525
Prison	42,392	27.960%	42,391		42,391	-	42,391
Children & Youth	74,437	49.096%	74,436		74,436	-	74,436
Other	-	0.000%	4		4	-	4
<hr/>							
Subtotal	151,614	100.000%	151,614	-	151,614	-	151,614
Second Allocation Total	141,732						
<hr/>							
Total	151,614	100.000%	151,614	-	151,614	-	151,614

(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

2018 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	148,023		148,023	148,023
Deductions			-	
Total Deductions	-	-	-	-
<i>Allocated Additions</i>				
Building Depreciation	31,631	-	31,631	
Equipment Depreciation	1,213	-	1,213	
Employee Benefits	52,109	18	52,127	
Liability Insurance	432	-	432	
Property Insurance	772	2	774	
Retirement Administration	1,461	3	1,464	
County Maintenance	18,797	1,886	20,683	
Information Services	5,040	546	5,586	
Commissioners	1,617	232	1,849	
Solicitor	10,145	164	10,309	
Purchasing		5,235	5,235	
Controller		5,309	5,309	
Treasurer		-	-	
Human Resources/Risk Mgmt		1,814	1,814	
Payroll Office		370	370	
Central Telephone		83	83	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>123,217</u>	<u>15,662</u>	<u>138,879</u>	<u>138,879</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>271,240</u></u>	<u><u>15,662</u></u>	<u><u>286,902</u></u>	<u><u>286,902</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	123,518		123,518	
	-			
<u>Other Expenses and Cost</u>				
Advertising	-		-	
Telephone	314		314	
Assoc Dues	164		164	
Printing	-		-	
Maintenance and Repairs	-		-	
Contracted Services	7,168		7,168	
Equipment Rental	530		530	
Travel	-		-	
Postage	8		8	
Training	-		-	
Office Equipment	930		930	
Office Supplies	15,391		15,391	
Departmental Expenditures	148,023	-	148,023	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
Functional Cost	148,023	-	148,023	-

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

	Total	General & Administration	Purchasing	
Additions: 1st Central Service Centers	123,217	123,217		
REALLOCATE ADMIN		(123,217)	123,217	-
Allocable Costs	271,240	-	271,240	-
Unallocated	-			-
1st Allocation	271,240	-	271,240	-
Additions: 2nd Central Service Centers	15,662	15,662		
REALLOCATE ADMIN		(15,662)	15,662	-
Allocable Costs	15,662	-	15,662	-
Unallocated	-			-
2nd Allocation	15,662	-	15,662	-
<b>Total Allocated</b>	<b>286,902</b>	<b>-</b>	<b>286,902</b>	<b>-</b>

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

User Department	Total	
County Maintenance	8,512	8,512
Human Services Center	2,533	2,533
County Annex	936	936
Information Services	3,789	3,789
Commissioners	1,047	1,047
Solicitor	344	344
Purchasing	5,235	5,235
Controller	1,859	1,859
Treasurer	1,493	1,493
Human Resources/Risk Mgmt	1,963	1,963
Payroll Office	586	586
Central Telephone	44	44
Archives	833	833
Human Services	3,662	3,662
Fleet Management	1,566	1,566
Voter Registration	1,741	1,741
Tax Assessment	1,874	1,874
Weights & Measurers	118	118
Tax Collectors	498	498
Tax Claims	308	308
Recorder of Deeds	1,361	1,361
Traffic Safety	1,128	1,128
Veteran's Affairs	438	438
Register of Wills	643	643
Sheriff	5,945	5,945
Coroner	2,606	2,606
Prothonotary	2,298	2,298
Clerk Courts	3,615	3,615
Public Defender	805	805
District Attorney	9,004	9,004
Courts	12,124	12,124
District Justices	34,745	34,745
Constables	29	29
Divorce Masters	234	234
	-	-
Probation	11,976	11,976
Youth Development Ctr	3,691	3,691
Maint Adults	-	-
Prison	24,525	24,525

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

User Department	Total	
Public Safety	-	-
EMA	1,041	1,041
Radiation Act	1,024	1,024
HazMat	2,064	2,064
Parks	12,035	12,035
Conservation	86	86
Coop Extension	1,069	1,069
Pleasant Acres	52,520	52,520
Children & Youth	12,680	12,680
E-911	5,228	5,228
E-911 Maintenance	966	966
Liquid Fuels	643	643
Agency on Aging	16,342	16,342
MH/IDD	10,734	10,734
Health Choices	44	44
Domestic Relations	2,534	2,534
Public Relations	29	29
Retirement Fund	-	-
Drug & Alcohol	2,359	2,359
Human Services FGDM	556	556
Other	9,001	9,001
Subtotal	286,902	286,902
Total	286,902	286,902

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	7	0.036%	98		98		98
County Maintenance	618	3.138%	8,512		8,512		8,512
Human Services Center	184	0.934%	2,533		2,533		2,533
County Annex	68	0.345%	936		936		936
Information Services	275	1.397%	3,789		3,789		3,789
Commissioners	76	0.386%	1,047		1,047		1,047
Solicitor	25	0.127%	344		344		344
Purchasing	380	1.930%	5,235		5,235		5,235
Controller	127	0.645%	1,749		1,749	110	1,859
Treasurer	102	0.518%	1,405		1,405	88	1,493
Human Resources/Risk Mgmt	134	0.681%	1,847		1,847	116	1,963
Payroll Office	40	0.203%	551		551	35	586
Central Telephone	3	0.015%	41		41	3	44
Archives	57	0.289%	784		784	49	833
Human Services	250	1.270%	3,445		3,445	217	3,662
Fleet Management	107	0.543%	1,473		1,473	93	1,566
Voter Registration	119	0.604%	1,638		1,638	103	1,741
Tax Assessment	128	0.650%	1,763		1,763	111	1,874
Weights & Measurers	8	0.041%	111		111	7	118
Tax Collectors	34	0.173%	469		469	29	498
Tax Claims	21	0.107%	290		290	18	308
Recorder of Deeds	93	0.472%	1,280		1,280	81	1,361
Traffic Safety	77	0.391%	1,061		1,061	67	1,128
Veteran's Affairs	30	0.152%	412		412	26	438
Register of Wills	44	0.223%	605		605	38	643
Sheriff	406	2.062%	5,593		5,593	352	5,945
Coroner	178	0.904%	2,452		2,452	154	2,606
Prothonotary	157	0.797%	2,162		2,162	136	2,298
Clerk Courts	247	1.254%	3,401		3,401	214	3,615
Public Defender	55	0.279%	757		757	48	805
District Attorney	615	3.123%	8,471		8,471	533	9,004
Courts	828	4.205%	11,406		11,406	718	12,124
District Justices	2,373	12.051%	32,687		32,687	2,058	34,745
Constables	2	0.010%	27		27	2	29
Divorce Masters	16	0.081%	220		220	14	234
Controlled Subst	119	0.604%	1,638		1,638	103	1,741
Probation	818	4.154%	11,267		11,267	709	11,976
Youth Development Ctr	252	1.280%	3,472		3,472	219	3,691
Prison	1,675	8.506%	23,072		23,072	1,453	24,525

**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
EMA	71	0.361%	979		979	62	1,041
Radiation Act	70	0.355%	963		963	61	1,024
HazMat	141	0.716%	1,942		1,942	122	2,064
Parks	822	4.174%	11,322		11,322	713	12,035
Conservation	6	0.030%	81		81	5	86
Coop Extension	73	0.371%	1,006		1,006	63	1,069
Pleasant Acres	3,587	18.216%	49,409		49,409	3,111	52,520
Children & Youth	866	4.398%	11,929		11,929	751	12,680
E-911	357	1.813%	4,918		4,918	310	5,228
E-911 Maintenance	66	0.335%	909		909	57	966
Liquid Fuels	44	0.223%	605		605	38	643
Agency on Aging	1,116	5.668%	15,374		15,374	968	16,342
MH/IDD	733	3.723%	10,098		10,098	636	10,734
Health Choices	3	0.015%	41		41	3	44
Domestic Relations	173	0.879%	2,384		2,384	150	2,534
Public Relations	2	0.010%	27		27	2	29
Drug & Alcohol	161	0.818%	2,219		2,219	140	2,359
Human Services FGDM	38	0.193%	523		523	33	556
Other	614	3.118%	8,468		8,468	533	9,001
<hr/>							
Subtotal	19,691	100.000%	271,240	-	271,240	15,662	286,902
Second Allocation Total	18,058						
<hr/>							
Total	19,691	100.000%	271,240	-	271,240	15,662	286,902

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

Source: Expense Audit Trail

**York County, Pennsylvania  
Controller**

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

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

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

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

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

The Controller's Office is responsible for the processing of payroll and non-payroll checks, which are allowable under 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

2018 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	947,321		947,321	947,321
Deductions			-	
Capital Outlay	-		-	
	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	61,877	-	61,877	
Equipment Depreciation	1,498	-	1,498	
Employee Benefits	307,781	106	307,887	
Liability Insurance	2,006	-	2,006	
Property Insurance	1,510	3	1,513	
Retirement Administration	5,356	11	5,367	
Information Services	60,982	6,558	67,540	
Commissioners	1,559	219	1,778	
Solicitor	20,290	327	20,617	
Purchasing	1,749	110	1,859	
Controller		2,750	2,750	
Treasurer		-	-	
Human Resources/Risk Mgmt		7,632	7,632	
Payroll Office		1,433	1,433	
Central Telephone		305	305	
		-	-	
Archives		5,120	5,120	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	501,379	28,264	529,643	529,643
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	1,448,700	28,264	1,476,964	1,476,964

**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
<u>Wages and Benefits</u>								
Salary & Wages	573,324	34,228	339,176	39,112	58,506		35,625	66,677
	-							
<u>Other Expenses and Cost</u>								
Advertising	184	11	109	13	19		11	21
Postage	13,645	815	8,072	931	1,392		848	1,587
Telephone	1,302	78	770	89	133		81	151
Training	3,194	191	1,890	218	326		198	371
Assoc Dues	3,065	183	1,813	209	313		190	356
Computer Forms	149	9	88	10	15		9	17
Travel	3,915	234	2,316	267	400		243	455
Contracted Services	30,167		30,167					
Professional Services	301,114					246,518		54,596
Tuition Reimbursement	2,498	149	1,478	170	255		155	291
Printing	435	26	257	30	44		27	51
Subscriptions - Pamphlet	996	59	589	68	102		62	116
Office Supplies	5,235	313	3,097	357	534		325	609
Premium & Deputation Bond		-	-	-	-		-	-
Equipment Rental	8,098	483	4,791	552	826		503	942
Capital Outlay	-							
Departmental Expenditures	947,321	36,778	394,614	42,026	62,865	246,518	38,279	126,241
<u>Cost Adjustments</u>								
Deductions	-	-						
<u>Departmental Cost Adjustments</u>								
	-							
Functional Cost	947,321	36,778	394,614	42,026	62,865	246,518	38,279	126,241
<u>Additions: 1st</u>								
Central Service Centers	501,379	501,379						
REALLOCATE ADMIN		(538,157)	233,228	24,839	37,155	145,699	22,624	74,612
Allocable Costs	1,448,700	-	627,842	66,865	100,020	392,217	60,903	200,853
Unallocated	(200,853)							(200,853)
1st Allocation	1,247,847	-	627,842	66,865	100,020	392,217	60,903	-
<u>Additions: 2nd</u>								
Central Service Centers	28,264	28,264						

**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		(28,264)	12,249	1,305	1,951	7,652	1,188	3,919
Allocable Costs	28,264	-	12,249	1,305	1,951	7,652	1,188	3,919
Unallocated	(3,919)							(3,919)
2nd Allocation	24,345	-	12,249	1,305	1,951	7,652	1,188	-
Total Allocated	1,272,192	-	640,091	68,170	101,971	399,869	62,091	-

**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	9,087	3,623	1,797	-	3,487	180
Liability Insurance	34	25	-	-	8	1
Property Insurance	36	19	-	-	16	1
Retirement Administration	904	540	-	40	286	38
County Maintenance	17,457	9,970	130	1,121	5,420	816
Human Services Center	6,292	3,685	-	360	1,961	286
County Annex	3,936	2,260	-	280	1,204	192
Information Services	6,307	3,208	54	881	1,753	411
Commissioners	27,443	797	13,822	280	12,425	119
Solicitor	1,456	753	60	120	451	72
Purchasing	5,309	3,258	-	120	1,734	197
Controller	2,750	1,375	-	440	733	202
Treasurer	12,162	967	5,430	286	5,330	149
Human Resources/Risk Mgmt	6,322	3,594	-	490	1,915	323
Payroll Office	867	448	-	122	240	57
Central Telephone	805	493	-	-	264	48
Archives	6,476	1,595	1,866	367	2,463	185
Risk Management	-	-	-	-	-	-
Human Services	6,757	3,723	145	449	2,107	333
Fleet Management	11,962	7,426	-	163	3,957	416
Voter Registration	54,645	34,290	11	286	18,270	1,788
Tax Assessment	4,646	1,237	733	1,021	1,290	365
Weights & Measurers	143	51	5	41	32	14
Tax Collectors	718	269	11	-	152	286
Tax Claims	37,086	12,916	8,929	-	14,598	643
Recorder of Deeds	3,480	1,480	439	245	1,165	151
Traffic Safety	7,859	4,722	122	122	2,619	274
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	11,199	6,913	-	204	3,680	402
Register of Wills	2,189	820	249	326	652	142
Sheriff	18,097	7,125	899	4,003	4,569	1,501
Coroner	6,612	3,672	262	204	2,179	295
Prothonotary	4,668	1,749	306	1,021	1,194	398
Clerk Courts	8,277	2,153	1,454	1,674	2,407	589
Public Defender	9,940	5,011	5	1,552	2,675	697
District Attorney	50,258	28,396	239	3,799	15,327	2,497
Courts	106,223	64,319	338	2,860	34,547	4,159

**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	63,170	33,297	3,248	3,432	20,541	2,652
Constables	23,442	14,736	67	-	7,905	734
Divorce Masters	732	295	-	204	160	73
Controlled Subst	8,700	3,229	1,927	-	3,384	160
	-	-	-	-	-	-
Probation	30,577	9,386	3,437	7,230	7,970	2,554
Youth Development Ctr	9,678	4,645	62	1,715	2,527	729
Maint Adults	285	180	-	-	96	9
Prison	104,897	48,244	416	21,528	26,052	8,657
Public Safety	-	-	-	-	-	-
EMA	1,710	903	11	204	489	103
Radiation Act	1,166	737	-	-	392	37
HazMat	2,390	1,505	5	-	805	75
Parks	35,047	19,246	1,594	1,185	11,626	1,396
Conservation	1,603	289	133	695	269	217
AG Land Pres	575	295	-	82	160	38
Planning	184	115	-	-	64	5
Coop Extension	3,245	1,794	22	286	973	170
Pleasant Acres	120,466	55,062	4,297	19,526	33,037	8,544
Human Services MLR	-	-	-	-	-	-
Children & Youth	159,657	91,145	3,815	6,454	51,840	6,403
Children & Youth MLR	-	-	-	-	-	-
E-911	29,363	14,813	161	4,371	8,026	1,992
E-911 Maintenance	210	-	-	163	-	47
Liquid Fuels	4,158	2,236	333	-	1,478	111
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	48,314	26,403	1,527	2,860	15,383	2,141
Aging MLR	-	-	-	-	-	-
MH/IDD	78,846	42,703	2,049	5,801	24,514	3,779
MH/IDD MLR (3rd Floor)	-	-	-	-	-	-
Health Choices	3,541	2,101	5	163	1,121	151
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	13,259	1,749	3,882	2,532	4,286	810
Domestic Relations MLR	-	-	-	-	-	-
Weatherization Liheap	7,873	4,856	100	-	2,675	242
CDBG	7,714	3,703	994	-	2,832	185
Public Relations	467	262	-	41	140	24
Retirement Fund	9,098	5,619	111	-	3,088	280
Drug & Alcohol	15,253	8,214	789	612	5,054	584

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
MH/IDD MLR (Basement)	-	-	-	-	-	-
HSDf	-	-	-	-	-	-
HAP	-	-	-	-	-	-
MATP	-	-	-	-	-	-
SFPP	-	-	-	-	-	-
CASSP	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-
Drug & Alcohol MLR	-	-	-	-	-	-
HMIS	-	-	-	-	-	-
CTC	-	-	-	-	-	-
Human Services FGDM	2,932	1,794	50	-	998	90
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	3,701	2,275	55	-	1,258	113
Bridge to Health	-	-	-	-	-	-
Other	27,537	15,378	1,774	10	9,616	759
<b>Subtotal</b>	<b>1,272,192</b>	<b>640,091</b>	<b>68,170</b>	<b>101,971</b>	<b>399,869</b>	<b>62,091</b>
<b>Total</b>	<b>1,272,192</b>	<b>640,091</b>	<b>68,170</b>	<b>101,971</b>	<b>399,869</b>	<b>62,091</b>

**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	410	0.577%	3,623		3,623		3,623
Liability Insurance	3	0.004%	25		25		25
Property Insurance	2	0.003%	19		19		19
Retirement Administration	61	0.086%	540		540		540
County Maintenance	1,129	1.588%	9,970		9,970		9,970
Human Services Center	417	0.587%	3,685		3,685		3,685
County Annex	256	0.360%	2,260		2,260		2,260
Information Services	363	0.511%	3,208		3,208		3,208
Commissioners	90	0.127%	797		797		797
Solicitor	85	0.120%	753		753		753
Purchasing	369	0.519%	3,258		3,258		3,258
Controller	156	0.219%	1,375		1,375		1,375
Treasurer	107	0.151%	948		948	19	967
Human Resources/Risk Mgmt	399	0.561%	3,522		3,522	72	3,594
Payroll Office	50	0.070%	439		439	9	448
Central Telephone	55	0.077%	483		483	10	493
Archives	177	0.249%	1,563		1,563	32	1,595
Human Services	413	0.581%	3,648		3,648	75	3,723
Fleet Management	824	1.159%	7,277		7,277	149	7,426
Voter Registration	3,804	5.352%	33,602		33,602	688	34,290
Tax Assessment	137	0.193%	1,212		1,212	25	1,237
Weights & Measurers	6	0.008%	50		50	1	51
Tax Collectors	30	0.042%	264		264	5	269
Tax Claims	1,433	2.016%	12,657		12,657	259	12,916
Recorder of Deeds	164	0.231%	1,450		1,450	30	1,480
Traffic Safety	524	0.737%	4,627		4,627	95	4,722
Veteran's Affairs	767	1.079%	6,774		6,774	139	6,913
Register of Wills	91	0.128%	804		804	16	820
Sheriff	790	1.112%	6,982		6,982	143	7,125
Coroner	407	0.573%	3,598		3,598	74	3,672
Prothonotary	194	0.273%	1,714		1,714	35	1,749
Clerk Courts	239	0.336%	2,110		2,110	43	2,153
Public Defender	556	0.782%	4,910		4,910	101	5,011
District Attorney	3,150	4.432%	27,826		27,826	570	28,396
Courts	7,135	10.039%	63,029		63,029	1,290	64,319
District Justices	3,694	5.197%	32,629		32,629	668	33,297
Constables	1,635	2.300%	14,440		14,440	296	14,736
Divorce Masters	33	0.046%	289		289	6	295
Controlled Subst	358	0.504%	3,164		3,164	65	3,229
Probation	1,041	1.465%	9,198		9,198	188	9,386

**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	515	0.725%	4,552		4,552	93	4,645
Maint Adults	20	0.028%	176		176	4	180
Prison	5,352	7.530%	47,276		47,276	968	48,244
Public Safety	-	0.000%	-		-	-	-
EMA	100	0.141%	885		885	18	903
Radiation Act	82	0.115%	722		722	15	737
HazMat	167	0.235%	1,475		1,475	30	1,505
Parks	2,135	3.004%	18,860		18,860	386	19,246
Conservation	32	0.045%	283		283	6	289
AG Land Pres	33	0.046%	289		289	6	295
Planning	13	0.018%	113		113	2	115
Coop Extension	199	0.280%	1,758		1,758	36	1,794
Pleasant Acres	6,108	8.594%	53,957		53,957	1,105	55,062
Children & Youth	10,111	14.226%	89,317		89,317	1,828	91,145
E-911	1,643	2.312%	14,516		14,516	297	14,813
Liquid Fuels	248	0.349%	2,191		2,191	45	2,236
Agency on Aging	2,929	4.121%	25,873		25,873	530	26,403
MH/IDD	4,737	6.665%	41,846		41,846	857	42,703
Health Choices	233	0.328%	2,059		2,059	42	2,101
Domestic Relations	194	0.273%	1,714		1,714	35	1,749
Weatherization Liheap	539	0.758%	4,759		4,759	97	4,856
CDBG	411	0.578%	3,629		3,629	74	3,703
Public Relations	29	0.041%	257		257	5	262
Retirement Fund	623	0.877%	5,506		5,506	113	5,619
Drug & Alcohol	911	1.282%	8,049		8,049	165	8,214
Human Services FGDM	199	0.280%	1,758		1,758	36	1,794
Weatherization DOE	252	0.355%	2,229		2,229	46	2,275
Other	1,705	2.399%	15,071		15,071	307	15,378
<b>Subtotal</b>	<b>71,074</b>	<b>100.000%</b>	<b>627,842</b>	<b>-</b>	<b>627,842</b>	<b>12,249</b>	<b>640,091</b>
<b>Second Allocation Total</b>	<b>67,733</b>						
<b>Total</b>	<b>71,074</b>	<b>100.000%</b>	<b>627,842</b>	<b>-</b>	<b>627,842</b>	<b>12,249</b>	<b>640,091</b>

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

Source: Expenditure Audit Trail

## YORK COUNTY, PENNSYLVANIA

## Controller

Detail Allocation of  
Revenue Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	332	2.688%	1,797		1,797		1,797
Liability Insurance	-	0.000%	-		-		-
County Maintenance	24	0.194%	130		130		130
Information Services	10	0.081%	54		54		54
Commissioners	2,553	20.672%	13,822		13,822		13,822
Solicitor	11	0.089%	60		60		60
Treasurer	1,003	8.121%	5,430		5,430		5,430
Archives	336	2.721%	1,819		1,819	47	1,866
Human Services	26	0.211%	141		141	4	145
Voter Registration	2	0.016%	11		11	-	11
Tax Assessment	132	1.069%	715		715	18	733
Tax Claims	1,608	13.020%	8,706		8,706	223	8,929
Recorder of Deeds	79	0.640%	428		428	11	439
Traffic Safety	22	0.178%	119		119	3	122
Register of Wills	45	0.364%	243		243	6	249
Sheriff	162	1.312%	877		877	22	899
Coroner	47	0.381%	255		255	7	262
Prothonotary	55	0.445%	298		298	8	306
Clerk Courts	262	2.121%	1,418		1,418	36	1,454
District Attorney	43	0.348%	233		233	6	239
Courts	61	0.494%	330		330	8	338
District Justices	585	4.737%	3,167		3,167	81	3,248
Constables	12	0.097%	65		65	2	67
Controlled Subst	347	2.810%	1,879		1,879	48	1,927
Probation	619	5.012%	3,351		3,351	86	3,437
Youth Development Ctr	11	0.089%	60		60	2	62
Prison	75	0.607%	406		406	10	416
EMA	2	0.016%	11		11	-	11
HazMat	1	0.008%	5		5	-	5
Parks	287	2.324%	1,554		1,554	40	1,594
Conservation	24	0.194%	130		130	3	133
Coop Extension	4	0.032%	21		21	1	22
Pleasant Acres	774	6.267%	4,190		4,190	107	4,297
Children & Youth	687	5.563%	3,720		3,720	95	3,815
E-911	29	0.235%	157		157	4	161
Liquid Fuels	60	0.486%	325		325	8	333
Agency on Aging	275	2.227%	1,489		1,489	38	1,527
MH/IDD	369	2.988%	1,998		1,998	51	2,049
Health Choices	1	0.008%	5		5	-	5
Domestic Relations	699	5.660%	3,785		3,785	97	3,882

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Weatherization Liheap	18	0.146%	98		98	2	100
CDBG	179	1.449%	969		969	25	994
Retirement Fund	20	0.162%	108		108	3	111
Drug & Alcohol	142	1.150%	769		769	20	789
Weatherization DOE	10	0.081%	54		54	1	55
Other	294	2.381%	1,593		1,593	181	1,774
Subtotal	12,350	100.000%	66,865	-	66,865	1,305	68,170
Second Allocation Total	9,420						
<b>Total</b>	<b>12,350</b>	<b>100.000%</b>	<b>66,865</b>	<b>-</b>	<b>66,865</b>	<b>1,305</b>	<b>68,170</b>

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

Source: Revenue Audit Trail

## YORK COUNTY, PENNSYLVANIA

**Controller**  
**Detail Allocation of**  
**Retirement Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.040%	40		40		40
County Maintenance	28.00	1.121%	1,121		1,121		1,121
Human Services Center	9.00	0.360%	360		360		360
County Annex	7.00	0.280%	280		280		280
Information Services	22.00	0.881%	881		881		881
Commissioners	7.00	0.280%	280		280		280
Solicitor	3.00	0.120%	120		120		120
Purchasing	3.00	0.120%	120		120		120
Controller	11.00	0.440%	440		440		440
Treasurer	7.00	0.280%	280		280	6	286
Human Resources/Risk Mgmt	12.00	0.480%	480		480	10	490
Payroll Office	3.00	0.120%	120		120	2	122
Archives	9.00	0.360%	360		360	7	367
Human Services	11.00	0.440%	440		440	9	449
Fleet Management	4.00	0.160%	160		160	3	163
Voter Registration	7.00	0.280%	280		280	6	286
Tax Assessment	25.00	1.001%	1,001		1,001	20	1,021
Weights & Measurers	1.00	0.040%	40		40	1	41
Recorder of Deeds	6.00	0.240%	240		240	5	245
Traffic Safety	3.00	0.120%	120		120	2	122
Veteran's Affairs	5.00	0.200%	200		200	4	204
Register of Wills	8.00	0.320%	320		320	6	326
Sheriff	98.00	3.923%	3,924		3,924	79	4,003
Coroner	5.00	0.200%	200		200	4	204
Prothonotary	25.00	1.001%	1,001		1,001	20	1,021
Clerk Courts	41.00	1.641%	1,641		1,641	33	1,674
Public Defender	38.00	1.521%	1,521		1,521	31	1,552
District Attorney	93.00	3.723%	3,724		3,724	75	3,799
Courts	70.00	2.802%	2,803		2,803	57	2,860
District Justices	84.00	3.363%	3,364		3,364	68	3,432
Divorce Masters	5.00	0.200%	200		200	4	204
Probation	177.00	7.086%	7,087		7,087	143	7,230
Youth Development Ctr	42.00	1.681%	1,681		1,681	34	1,715
Prison	527.00	21.097%	21,101		21,101	427	21,528
Public Safety	-	0.000%	-		-	-	-
EMA	5.00	0.200%	200		200	4	204
Parks	29.00	1.161%	1,161		1,161	24	1,185
Conservation	17.00	0.681%	681		681	14	695
AG Land Pres	2.00	0.080%	80		80	2	82
Coop Extension	7.00	0.280%	280		280	6	286

**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	478.00	19.135%	19,139		19,139	387	19,526
Children & Youth	158.00	6.325%	6,326		6,326	128	6,454
E-911	107.00	4.283%	4,284		4,284	87	4,371
E-911 Maintenance	4.00	0.160%	160		160	3	163
Agency on Aging	70.00	2.802%	2,803		2,803	57	2,860
MH/IDD	142.00	5.685%	5,686		5,686	115	5,801
Health Choices	4.00	0.160%	160		160	3	163
Domestic Relations	62.00	2.482%	2,482		2,482	50	2,532
Public Relations	1.00	0.040%	40		40	1	41
Drug & Alcohol	15.00	0.600%	600		600	12	612
Other		0.000%	8		8	2	10
<b>Subtotal</b>	<b>2,498</b>	<b>100.000%</b>	<b>100,020</b>	<b>-</b>	<b>100,020</b>	<b>1,951</b>	<b>101,971</b>
<b>Second Allocation Total</b>	<b>2,407</b>						
<b>Total</b>	<b>2,498</b>	<b>100.000%</b>	<b>100,020</b>	<b>-</b>	<b>100,020</b>	<b>1,951</b>	<b>101,971</b>

(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	742	0.889%	3,487		3,487		3,487
Liability Insurance	2	0.002%	8		8		8
Property Insurance	3	0.004%	16		16		16
Retirement Administration	61	0.073%	286		286		286
County Maintenance	1,153	1.382%	5,420		5,420		5,420
Human Services Center	417	0.500%	1,961		1,961		1,961
County Annex	256	0.307%	1,204		1,204		1,204
Information Services	373	0.447%	1,753		1,753		1,753
Commissioners	2,643	3.168%	12,425		12,425		12,425
Solicitor	96	0.115%	451		451		451
Purchasing	369	0.442%	1,734		1,734		1,734
Controller	156	0.187%	733		733		733
Treasurer	1,110	1.331%	5,220		5,220	110	5,330
Human Resources/Risk Mgmt	399	0.478%	1,875		1,875	40	1,915
Payroll Office	50	0.060%	235		235	5	240
Central Telephone	55	0.066%	259		259	5	264
Archives	513	0.615%	2,412		2,412	51	2,463
Human Services	439	0.526%	2,063		2,063	44	2,107
Fleet Management	824	0.988%	3,875		3,875	82	3,957
Voter Registration	3,806	4.562%	17,893		17,893	377	18,270
Tax Assessment	269	0.322%	1,263		1,263	27	1,290
Weights & Measurers	7	0.008%	31		31	1	32
Tax Collectors	32	0.038%	149		149	3	152
Tax Claims	3,041	3.645%	14,296		14,296	302	14,598
Recorder of Deeds	243	0.291%	1,141		1,141	24	1,165
Traffic Safety	546	0.654%	2,565		2,565	54	2,619
Veteran's Affairs	767	0.919%	3,604		3,604	76	3,680
Register of Wills	136	0.163%	639		639	13	652
Sheriff	952	1.141%	4,475		4,475	94	4,569
Coroner	454	0.544%	2,134		2,134	45	2,179
Prothonotary	249	0.298%	1,169		1,169	25	1,194
Clerk Courts	501	0.601%	2,357		2,357	50	2,407
Public Defender	557	0.668%	2,620		2,620	55	2,675
District Attorney	3,193	3.827%	15,010		15,010	317	15,327
Courts	7,196	8.626%	33,833		33,833	714	34,547
District Justices	4,279	5.129%	20,117		20,117	424	20,541

**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	1,647	1.974%	7,742		7,742	163	7,905
Divorce Masters	33	0.040%	157		157	3	160
Controlled Subst	705	0.845%	3,314		3,314	70	3,384
Probation	1,660	1.990%	7,805		7,805	165	7,970
Youth Development Ctr	526	0.631%	2,475		2,475	52	2,527
Maint Adults	20	0.024%	94		94	2	96
Prison	5,427	6.505%	25,514		25,514	538	26,052
EMA	102	0.122%	479		479	10	489
Radiation Act	82	0.098%	384		384	8	392
HazMat	168	0.201%	788		788	17	805
Parks	2,422	2.903%	11,386		11,386	240	11,626
Conservation	56	0.067%	263		263	6	269
AG Land Pres	33	0.040%	157		157	3	160
Planning	13	0.016%	63		63	1	64
Coop Extension	203	0.243%	953		953	20	973
Pleasant Acres	6,882	8.249%	32,354		32,354	683	33,037
Children & Youth	10,798	12.944%	50,769		50,769	1,071	51,840
E-911	1,672	2.004%	7,860		7,860	166	8,026
Liquid Fuels	308	0.369%	1,447		1,447	31	1,478
Agency on Aging	3,204	3.841%	15,065		15,065	318	15,383
MH/IDD	5,106	6.121%	24,008		24,008	506	24,514
Health Choices	234	0.280%	1,098		1,098	23	1,121
Domestic Relations	893	1.070%	4,197		4,197	89	4,286
Weatherization Liheap	557	0.668%	2,620		2,620	55	2,675
CDBG	590	0.707%	2,773		2,773	59	2,832
Public Relations	29	0.035%	137		137	3	140
Retirement Fund	643	0.771%	3,024		3,024	64	3,088
Drug & Alcohol	1,053	1.262%	4,950		4,950	104	5,054
Human Services FGDM	208	0.249%	977		977	21	998
Weatherization DOE	262	0.314%	1,232		1,232	26	1,258
Other	1,999	2.396%	9,419		9,419	197	9,616
<hr/>							
Subtotal	83,424	100.000%	392,217	-	392,217	7,652	399,869
Second Allocation Total	77,153						
<hr/>							
Total	83,424	100.000%	392,217	-	392,217	7,652	399,869

(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	410	0.296%	180		180		180
Liability Insurance	3	0.002%	1		1		1
Property Insurance	2	0.001%	1		1		1
Retirement Administration	87	0.063%	38		38		38
County Maintenance	1,857	1.340%	816		816		816
Human Services Center	651	0.470%	286		286		286
County Annex	438	0.316%	192		192		192
Information Services	935	0.675%	411		411		411
Commissioners	272	0.196%	119		119		119
Solicitor	163	0.118%	72		72		72
Purchasing	447	0.323%	197		197		197
Controller	459	0.331%	202		202		202
Treasurer	332	0.240%	146		146	3	149
Human Resources/Risk Mgmt	720	0.520%	317		317	6	323
Payroll Office	128	0.092%	56		56	1	57
Central Telephone	107	0.077%	47		47	1	48
Archives	411	0.297%	181		181	4	185
Human Services	742	0.535%	326		326	7	333
Fleet Management	928	0.670%	408		408	8	416
Voter Registration	3,986	2.876%	1,752		1,752	36	1,788
Tax Assessment	813	0.587%	358		358	7	365
Weights & Measurers	32	0.023%	14		14	-	14
Tax Collectors	637	0.460%	280		280	6	286
Tax Claims	1,433	1.034%	630		630	13	643
Recorder of Deeds	337	0.243%	148		148	3	151
Traffic Safety	611	0.441%	269		269	5	274
Veteran's Affairs	897	0.647%	394		394	8	402
Register of Wills	316	0.228%	139		139	3	142
Sheriff	3,347	2.415%	1,471		1,471	30	1,501
Coroner	658	0.475%	289		289	6	295
Prothonotary	887	0.640%	390		390	8	398
Clerk Courts	1,314	0.948%	577		577	12	589
Public Defender	1,553	1.121%	683		683	14	697
District Attorney	5,568	4.018%	2,447		2,447	50	2,497
Courts	9,276	6.693%	4,076		4,076	83	4,159
District Justices	5,913	4.267%	2,599		2,599	53	2,652
Constables	1,635	1.180%	719		719	15	734
Divorce Masters	163	0.118%	72		72	1	73

**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	358	0.258%	157		157	3	160
Probation	5,695	4.109%	2,503		2,503	51	2,554
Youth Development Ctr	1,624	1.172%	714		714	15	729
Maint Adults	20	0.014%	9		9	-	9
Prison	19,305	13.930%	8,484		8,484	173	8,657
Public Safety	-	0.000%	-		-	-	-
EMA	230	0.166%	101		101	2	103
Radiation Act	82	0.059%	36		36	1	37
HazMat	167	0.121%	74		74	1	75
Parks	3,114	2.247%	1,368		1,368	28	1,396
Conservation	483	0.349%	213		213	4	217
AG Land Pres	85	0.061%	37		37	1	38
Planning	13	0.009%	5		5	-	5
Coop Extension	381	0.275%	167		167	3	170
Pleasant Acres	19,056	13.750%	8,374		8,374	170	8,544
Children & Youth	14,280	10.304%	6,275		6,275	128	6,403
E-911	4,442	3.205%	1,952		1,952	40	1,992
E-911 Maintenance	104	0.075%	46		46	1	47
Liquid Fuels	248	0.179%	109		109	2	111
Agency on Aging	4,775	3.445%	2,098		2,098	43	2,141
MH/IDD	8,429	6.082%	3,704		3,704	75	3,779
Health Choices	337	0.243%	148		148	3	151
Domestic Relations	1,806	1.303%	794		794	16	810
Weatherization Liheap	539	0.389%	237		237	5	242
CDBG	411	0.297%	181		181	4	185
Public Relations	55	0.040%	24		24	-	24
Retirement Fund	623	0.450%	274		274	6	280
Drug & Alcohol	1,301	0.939%	572		572	12	584
Human Services FGDM	199	0.144%	88		88	2	90
Weatherization DOE	252	0.182%	111		111	2	113
Other	1,705	1.230%	745		745	14	759
<hr/>							
Subtotal	138,587	100.000%	60,903	-	60,903	1,188	62,091
Second Allocation Total	132,863						
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Total	138,587	100.000%	60,903	-	60,903	1,188	62,091

(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



2018 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>729,195</u></u>	<u><u>30,474</u></u>	<u><u>759,669</u></u>	<u><u>759,669</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	339,633	64,665	58,312	45,830	170,826
	-				
<u>Other Expenses and Cost</u>					
Telephone	798	176	158		464
Postage	3,512	773	697		2,042
Bond	-	-	-		-
Assoc Dues	600	132	119		349
Printing	3,550	781	705		2,064
Travel	1,351	297	268		786
Contracted Services	22,438	4,939	4,453		13,046
Maintenance & Repairs	-	-	-		-
Equipment Rental	191	42	38		111
Hotel Tax Expenses	26,320	-	-	26,320	-
Office Supplies	5,195	1,143	1,031		3,021
Subscriptions	-	-	-		-
Office Equipment	-	-	-		-
Training	1,563	344	310		909
Uniform Allowance	392	86	78		228
Capital Outlay	-				-
	-				-
	-				-
	-				-
Departmental Expenditures	405,543	73,379	66,170	72,150	193,845

**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	405,543	73,379	66,170	72,150	193,845
Additions: 1st Central Service Centers	323,652	323,652			
REALLOCATE ADMIN		(397,031)	84,198	66,175	246,658
Allocable Costs	729,195	-	150,367	138,325	440,503
Unallocated	(578,828)			(138,325)	(440,503)
1st Allocation	150,367	-	150,367	-	-
Additions: 2nd Central Service Centers	30,474	30,474			
REALLOCATE ADMIN		(30,474)	6,463	5,079	18,932
Allocable Costs	30,474	-	6,463	5,079	18,932
Unallocated	(24,011)			(5,079)	(18,932)
2nd Allocation	6,463	-	6,463	-	-
Total Allocated	156,830	-	156,830	-	-

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

User Department	Total	Receipts	Hotel Tax
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Employee Benefits	4,042	4,042	-
Liability Insurance	-	-	-
Property Insurance	-	-	-
Retirement Administration	-	-	-
County Maintenance	292	292	-
Human Services Center	-	-	-
County Annex	-	-	-
Information Services	122	122	-
Commissioners	31,084	31,084	-
Solicitor	134	134	-
Purchasing	-	-	-
Controller	-	-	-
Treasurer	12,211	12,211	-
Human Resources/Risk Mgmt	-	-	-
Payroll Office	-	-	-
Central Telephone	-	-	-
Archives	4,349	4,349	-
Risk Management	-	-	-
Human Services	337	337	-
Fleet Management	-	-	-
Voter Registration	26	26	-
Tax Assessment	1,708	1,708	-
Weights & Measurers	13	13	-
Tax Collectors	26	26	-
Tax Claims	20,813	20,813	-
Recorder of Deeds	1,023	1,023	-
Traffic Safety	285	285	-
Traffic Safety MLR	-	-	-
Veteran's Affairs	-	-	-
Register of Wills	582	582	-
Sheriff	2,097	2,097	-
Coroner	609	609	-
Prothonotary	711	711	-
Clerk Courts	3,390	3,390	-
Public Defender	13	13	-
District Attorney	556	556	-
Courts	790	790	-

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

User Department	Total	Receipts	Hotel Tax
District Justices	7,572	7,572	-
Constables	155	155	-
Divorce Masters	-	-	-
Controlled Subst	4,491	4,491	-
	-	-	-
Probation	8,011	8,011	-
Youth Development Ctr	142	142	-
Maint Adults	-	-	-
Prison	971	971	-
Public Safety	-	-	-
EMA	26	26	-
Radiation Act	-	-	-
HazMat	13	13	-
Parks	3,715	3,715	-
Conservation	310	310	-
AG Land Pres	-	-	-
Planning	-	-	-
Coop Extension	51	51	-
Pleasant Acres	10,018	10,018	-
Human Services MLR	-	-	-
Children & Youth	8,893	8,893	-
Children & Youth MLR	-	-	-
E-911	375	375	-
E-911 Maintenance	-	-	-
Liquid Fuels	777	777	-
SC Training Ctr	-	-	-
Agency on Aging	3,560	3,560	-
Aging MLR	-	-	-
MH/IDD	4,776	4,776	-
MH/IDD MLR (3rd Floor)	-	-	-
Health Choices	13	13	-
Health Choices MLR	-	-	-
Domestic Relations	9,048	9,048	-
Domestic Relations MLR	-	-	-
Weatherization Liheap	234	234	-
CDBG	2,316	2,316	-
Public Relations	-	-	-
Retirement Fund	259	259	-
Drug & Alcohol	1,838	1,838	-

2018 Actual

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

User Department	Total	Receipts	Hotel Tax
Human Services FGDM	117	117	-
SOC	-	-	-
HCMU	-	-	-
Weatherization DOE	130	130	-
Bridge to Health	-	-	-
Other	3,806	3,806	-
<hr/>			
Subtotal	156,830	156,830	-
<hr/>			
Total	156,830	156,830	-

**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	332	2.688%	4,042		4,042		4,042
Liability Insurance	-	0.000%	-		-		-
County Maintenance	24	0.194%	292		292		292
Information Services	10	0.081%	122		122		122
Commissioners	2,553	20.672%	31,084		31,084		31,084
Solicitor	11	0.089%	134		134		134
Treasurer	1,003	8.121%	12,211		12,211		12,211
Archives	336	2.721%	4,091		4,091	258	4,349
Human Services	26	0.211%	317		317	20	337
Voter Registration	2	0.016%	24		24	2	26
Tax Assessment	132	1.069%	1,607		1,607	101	1,708
Weights & Measures	1	0.008%	12		12	1	13
Tax Collectors	2	0.016%	24		24	2	26
Tax Claims	1,608	13.020%	19,578		19,578	1,235	20,813
Recorder of Deeds	79	0.640%	962		962	61	1,023
Traffic Safety	22	0.178%	268		268	17	285
Register of Wills	45	0.364%	547		547	35	582
Sheriff	162	1.312%	1,973		1,973	124	2,097
Coroner	47	0.381%	573		573	36	609
Prothonotary	55	0.445%	669		669	42	711
Clerk Courts	262	2.121%	3,189		3,189	201	3,390
Public Defender	1	0.008%	12		12	1	13
District Attorney	43	0.348%	523		523	33	556
Courts	61	0.494%	743		743	47	790
District Justices	585	4.737%	7,123		7,123	449	7,572
Constables	12	0.097%	146		146	9	155
Controlled Subst	347	2.810%	4,225		4,225	266	4,491
Probation	619	5.012%	7,536		7,536	475	8,011
Youth Development Ctr	11	0.089%	134		134	8	142
Prison	75	0.607%	913		913	58	971
EMA	2	0.016%	24		24	2	26
HazMat	1	0.008%	12		12	1	13
Parks	287	2.324%	3,495		3,495	220	3,715
Conservation	24	0.194%	292		292	18	310
Coop Extension	4	0.032%	48		48	3	51
Pleasant Acres	774	6.267%	9,424		9,424	594	10,018
Children & Youth	687	5.563%	8,365		8,365	528	8,893
E-911	29	0.235%	353		353	22	375
Liquid Fuels	60	0.486%	731		731	46	777
Agency on Aging	275	2.227%	3,349		3,349	211	3,560
MH/IDD	369	2.988%	4,493		4,493	283	4,776
Health Choices	1	0.008%	12		12	1	13
Domestic Relations	699	5.660%	8,511		8,511	537	9,048
Weatherization Liheap	18	0.146%	220		220	14	234
CDBG	179	1.449%	2,179		2,179	137	2,316
Retirement Fund	20	0.162%	244		244	15	259
Drug & Alcohol	142	1.150%	1,729		1,729	109	1,838
Human Services FGDM	9	0.073%	110		110	7	117
Weatherization DOE	10	0.081%	122		122	8	130
Other	294	2.381%	3,580		3,580	226	3,806

2018 Actual

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

<u>User Department</u>	<u>Allocation Units (A)</u>	<u>Allocation Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Subtotal	12,350	100.000%	150,367	-	150,367	6,463	156,830
Second Allocation Total	8,417						
Total	12,350	100.000%	150,367	-	150,367	6,463	156,830

(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

2018 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	1,039,449		1,039,449	1,039,449
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	46,152	-	46,152	
Equipment Depreciation	3,472	-	3,472	
Employee Benefits	297,438	104	297,542	
Liability Insurance	1,974	-	1,974	
Property Insurance	1,126	2	1,128	
Retirement Administration	5,843	12	5,855	
County Maintenance	27,426	2,752	30,178	
Human Services Center	-	-	-	
County Annex	-	-	-	
	-	-	-	
Information Services	105,322	11,320	116,642	
Commissioners	2,400	341	2,741	
Solicitor	20,290	327	20,617	
Purchasing	1,847	116	1,963	
Controller	6,194	128	6,322	
Treasurer	-	-	-	
Human Resources/Risk Mgmt		7,254	7,254	
Payroll Office		1,516	1,516	
Central Telephone		444	444	
		-	-	
Archives		4,484	4,484	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>519,484</u>	<u>28,800</u>	<u>548,284</u>	<u>548,284</u>

2018 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	-		-	
	-		-	
	-		-	
	-		-	
<b>Total Departmental Cost Adjustments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total to be Allocated</b>	<u>1,558,933</u>	<u>28,800</u>	<u>1,587,733</u>	<u>1,587,733</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
<b>Wages and Benefits</b>							
Salaries & Wages	570,758	161,060	149,338	106,598	100,208	53,554	-
<b>Other Expenses and Cost</b>							
Advertising	9,123	2,574	2,387	1,704	1,602	856	-
Postage	3,537	998	925	661	621	332	-
Telephone	1,529	431	400	286	268	143	-
Training	6,156	1,737	1,611	1,150	1,081	578	-
Assoc Dues	2,574	726	673	481	452	242	-
Printing	2,390	674	625	446	420	224	-
Travel	8,031	2,266	2,101	1,500	1,410	754	-
Equipment Rental	4,673	1,319	1,223	873	820	438	-
Contracted Services	45,458	12,828	11,894	8,490	7,981	4,265	-
Professional Services	299,709	4,500	197,114	98,095	-	-	-
Office Supplies	7,186	2,028	1,880	1,342	1,262	674	-
Subscriptions/Publication	(252)	(71)	(66)	(47)	(44)	(24)	-
Arbitration Fees	63,449	-	-	-	63,449	-	-
ADA Expenses	-	-	-	-	-	-	-
Office Equipment	2,546	718	666	476	447	239	-
HIPPA Programs	-	-	-	-	-	-	-
Wellness Program	12,582	3,550	3,292	2,350	2,209	1,181	-
Capital Outlay	-	-	-	-	-	-	-
Departmental Expenditures	1,039,449	195,340	374,065	224,403	182,185	63,456	-
<b>Cost Adjustments</b>							
Deductions	-	-	-	-	-	-	-
Departmental Cost Adjustments	-	-	-	-	-	-	-
Functional Cost	1,039,449	195,340	374,065	224,403	182,185	63,456	-
<b>Additions: 1st</b>							
Central Service Centers	519,484	-	519,484	-	-	-	-
REALLOCATE ADMIN	-	(195,340)	71,203	50,825	47,778	25,534	-
Allocable Costs	1,558,933	-	964,752	275,228	229,963	88,990	-
Unallocated	-	-	-	-	-	-	-
1st Allocation	1,558,933	-	964,752	275,228	229,963	88,990	-
<b>Additions: 2nd</b>							
Central Service Centers	28,800	-	28,800	-	-	-	-
REALLOCATE ADMIN	-	-	-	-	-	-	-
Allocable Costs	28,800	-	28,800	-	-	-	-
Unallocated	-	-	-	-	-	-	-
2nd Allocation	28,800	-	28,800	-	-	-	-
<b>Total Allocated</b>	<b>1,587,733</b>	<b>-</b>	<b>993,552</b>	<b>275,228</b>	<b>229,963</b>	<b>88,990</b>	<b>-</b>

**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	608	463	110	-	35	-
County Maintenance	19,669	12,870	3,085	2,746	968	-
Human Services Center	6,315	4,139	991	874	311	-
County Annex	4,849	3,213	771	623	242	-
Information Services	13,297	10,111	2,425	-	761	-
Commissioners	4,226	3,213	771	-	242	-
Solicitor	1,814	1,380	330	-	104	-
Purchasing	1,814	1,380	330	-	104	-
Controller	7,632	5,972	1,211	-	449	-
Treasurer	5,221	4,139	771	-	311	-
Human Resources/Risk Mgmt	7,254	5,518	1,321	-	415	-
Payroll Office	1,858	1,424	330	-	104	-
Central Telephone	1,015	946	-	-	69	-
	-	-	-	-	-	-
Archives	5,572	4,270	991	-	311	-
Risk Management	-	-	-	-	-	-
Human Services	7,821	6,161	1,211	-	449	-
Fleet Management	2,854	1,901	440	375	138	-
	-	-	-	-	-	-
Voter Registration	4,827	3,315	771	499	242	-
Tax Assessment	18,355	12,330	2,755	2,371	899	-
Weights & Measurers	623	478	110	-	35	-
Tax Collectors	10,908	10,908	-	-	-	-
Tax Claims	-	-	-	-	-	-
Recorder of Deeds	4,218	3,315	661	-	242	-
Traffic Safety	1,858	1,424	330	-	104	-
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	3,092	2,369	550	-	173	-
Register of Wills	6,085	4,270	881	623	311	-
Sheriff	70,015	46,466	10,797	9,364	3,388	-
Coroner	5,131	4,270	550	-	311	-
Prothonotary	18,859	12,799	2,755	2,371	934	-
Clerk Courts	29,492	19,437	4,516	4,121	1,418	-
Public Defender	25,897	18,491	4,186	1,872	1,348	-
District Attorney	62,569	45,043	10,247	3,994	3,285	-
Courts	51,801	38,883	7,712	2,371	2,835	-
District Justices	60,614	40,305	9,256	8,115	2,938	-
Constables	-	-	-	-	-	-
Divorce Masters	3,343	2,369	550	251	173	-
Controlled Subst	-	-	-	-	-	-
	-	-	-	-	-	-
Probation	129,539	84,871	19,503	18,977	6,188	-
Youth Development Ctr	30,875	20,392	4,627	4,369	1,487	-
Maint Adults	-	-	-	-	-	-
Prison	391,780	254,136	58,065	61,048	18,531	-

**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	-	-	-	-	-	-
EMA	3,092	2,369	550	-	173	-
Radiation Act	-	-	-	-	-	-
HazMat	-	-	-	-	-	-
Parks	25,515	17,546	3,195	3,495	1,279	-
Conservation	10,522	8,061	1,874	-	587	-
AG Land Pres	1,235	946	220	-	69	-
Planning	-	-	-	-	-	-
Coop Extension	4,328	3,315	771	-	242	-
Pleasant Acres	122,192	-	52,665	52,310	17,217	-
Human Services MLR	-	-	-	-	-	-
Children & Youth	113,660	75,864	17,408	14,856	5,532	-
Children & Youth MLR	-	-	-	-	-	-
E-911	74,211	50,735	11,788	7,989	3,699	-
E-911 Maintenance	2,854	1,901	440	375	138	-
Liquid Fuels	-	-	-	-	-	-
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	49,951	33,668	7,712	6,117	2,454	-
Aging MLR	-	-	-	-	-	-
MH/IDD	99,992	67,325	15,647	12,110	4,910	-
MH/IDD MLR (3rd Floor)	-	-	-	-	-	-
Health Choices	2,479	1,901	440	-	138	-
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	45,117	29,399	6,831	6,743	2,144	-
Drug & Alcohol	10,284	7,116	1,651	998	519	-
Human Services FGDM	-	-	-	-	-	-
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-
Bridge to Health	-	-	-	-	-	-
Other	(22)	(43)	16	6	(1)	-
<b>Subtotal</b>	<b>1,587,733</b>	<b>993,552</b>	<b>275,228</b>	<b>229,963</b>	<b>88,990</b>	<b>-</b>
<b>Total</b>	<b>1,587,733</b>	<b>993,552</b>	<b>275,228</b>	<b>229,963</b>	<b>88,990</b>	<b>-</b>

**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	0.048%	463		463		463
County Maintenance	28.00	1.334%	12,870		12,870		12,870
Human Services Center	9.00	0.429%	4,139		4,139		4,139
County Annex	7.00	0.333%	3,213		3,213		3,213
Information Services	22.00	1.048%	10,111		10,111		10,111
Commissioners	7.00	0.333%	3,213		3,213		3,213
Solicitor	3.00	0.143%	1,380		1,380		1,380
Purchasing	3.00	0.143%	1,380		1,380		1,380
Controller	13.00	0.619%	5,972		5,972		5,972
Treasurer	9.00	0.429%	4,139		4,139		4,139
Human Resources/Risk Mgmt	12.00	0.572%	5,518		5,518		5,518
Payroll Office	3.00	0.143%	1,380		1,380	44	1,424
Central Telephone	2.00	0.095%	917		917	29	946
Archives	9.00	0.429%	4,139		4,139	131	4,270
Human Services	13.00	0.619%	5,972		5,972	189	6,161
Fleet Management	4.00	0.191%	1,843		1,843	58	1,901
Voter Registration	7.00	0.333%	3,213		3,213	102	3,315
Tax Assessment	26.00	1.239%	11,953		11,953	377	12,330
Weights & Measurers	1.00	0.048%	463		463	15	478
Tax Collectors	23.00	1.096%	10,574		10,574	334	10,908
Recorder of Deeds	7.00	0.333%	3,213		3,213	102	3,315
Traffic Safety	3.00	0.143%	1,380		1,380	44	1,424
Veteran's Affairs	5.00	0.238%	2,296		2,296	73	2,369
Register of Wills	9.00	0.429%	4,139		4,139	131	4,270
Sheriff	98.00	4.669%	45,044		45,044	1,422	46,466
Coroner	9.00	0.429%	4,139		4,139	131	4,270
Prothonotary	27.00	1.286%	12,407		12,407	392	12,799
Clerk Courts	41.00	1.953%	18,842		18,842	595	19,437
Public Defender	39.00	1.858%	17,925		17,925	566	18,491
District Attorney	95.00	4.526%	43,665		43,665	1,378	45,043
Courts	82.00	3.907%	37,693		37,693	1,190	38,883
District Justices	85.00	4.050%	39,072		39,072	1,233	40,305
Divorce Masters	5.00	0.238%	2,296		2,296	73	2,369
Probation	179.00	8.528%	82,274		82,274	2,597	84,871
Youth Development Ctr	43.00	2.049%	19,768		19,768	624	20,392
Prison	536.00	25.536%	246,359		246,359	7,777	254,136
EMA	5.00	0.238%	2,296		2,296	73	2,369
Parks	37.00	1.763%	17,009		17,009	537	17,546
Conservation	17.00	0.810%	7,814		7,814	247	8,061
AG Land Pres	2.00	0.095%	917		917	29	946
Coop Extension	7.00	0.333%	3,213		3,213	102	3,315
Children & Youth	160.00	7.623%	73,543		73,543	2,321	75,864
E-911	107.00	5.098%	49,183		49,183	1,552	50,735
E-911 Maintenance	4.00	0.191%	1,843		1,843	58	1,901
Agency on Aging	71.00	3.383%	32,638		32,638	1,030	33,668
MH/IDD	142.00	6.765%	65,265		65,265	2,060	67,325
Health Choices	4.00	0.191%	1,843		1,843	58	1,901
Domestic Relations	62.00	2.954%	28,499		28,499	900	29,399
Public Relations	1.00	0.048%	463		463	15	478

2018 Actual

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
Drug & Alcohol	15.00	0.715%	6,898		6,898	218	7,116
Other		0.000%	(36)		(36)	(7)	(43)
<hr/>							
Subtotal	2,099	100.000%	964,752	-	964,752	28,800	993,552
Second Allocation Total	1,985						
<hr/>							
Total	2,099	100.000%	964,752	-	964,752	28,800	993,552

(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	0.040%	110		110		110
County Maintenance	28.00	1.121%	3,085		3,085		3,085
Human Services Center	9.00	0.360%	991		991		991
County Annex	7.00	0.280%	771		771		771
Information Services	22.00	0.881%	2,425		2,425		2,425
Commissioners	7.00	0.280%	771		771		771
Solicitor	3.00	0.120%	330		330		330
Purchasing	3.00	0.120%	330		330		330
Controller	11.00	0.440%	1,211		1,211		1,211
Treasurer	7.00	0.280%	771		771		771
Human Resources/Risk Mgmt	12.00	0.480%	1,321		1,321		1,321
Payroll Office	3.00	0.120%	330		330	-	330
Archives	9.00	0.360%	991		991	-	991
Human Services	11.00	0.440%	1,211		1,211	-	1,211
Fleet Management	4.00	0.160%	440		440	-	440
Voter Registration	7.00	0.280%	771		771	-	771
Tax Assessment	25.00	1.001%	2,755		2,755	-	2,755
Weights & Measurers	1.00	0.040%	110		110	-	110
Recorder of Deeds	6.00	0.240%	661		661	-	661
Traffic Safety	3.00	0.120%	330		330	-	330
Veteran's Affairs	5.00	0.200%	550		550	-	550
Register of Wills	8.00	0.320%	881		881	-	881
Sheriff	98.00	3.923%	10,797		10,797	-	10,797
Coroner	5.00	0.200%	550		550	-	550
Prothonotary	25.00	1.001%	2,755		2,755	-	2,755
Clerk Courts	41.00	1.641%	4,516		4,516	-	4,516
Public Defender	38.00	1.521%	4,186		4,186	-	4,186
District Attorney	93.00	3.723%	10,247		10,247	-	10,247
Courts	70.00	2.802%	7,712		7,712	-	7,712
District Justices	84.00	3.363%	9,256		9,256	-	9,256
Divorce Masters	5.00	0.200%	550		550	-	550
Probation	177.00	7.086%	19,503		19,503	-	19,503
Youth Development Ctr	42.00	1.681%	4,627		4,627	-	4,627
Prison	527.00	21.097%	58,065		58,065	-	58,065
Public Safety	-	0.000%	-		-	-	-
EMA	5.00	0.200%	550		550	-	550
Parks	29.00	1.161%	3,195		3,195	-	3,195
Conservation	17.00	0.681%	1,874		1,874	-	1,874
AG Land Pres	2.00	0.080%	220		220	-	220
Coop Extension	7.00	0.280%	771		771	-	771
Pleasant Acres	478.00	19.135%	52,665		52,665	-	52,665
Children & Youth	158.00	6.325%	17,408		17,408	-	17,408
E-911	107.00	4.283%	11,788		11,788	-	11,788
E-911 Maintenance	4.00	0.160%	440		440	-	440
Agency on Aging	70.00	2.802%	7,712		7,712	-	7,712
MH/IDD	142.00	5.685%	15,647		15,647	-	15,647
Health Choices	4.00	0.160%	440		440	-	440
Domestic Relations	62.00	2.482%	6,831		6,831	-	6,831
Public Relations	1.00	0.040%	110		110	-	110
Drug & Alcohol	15.00	0.600%	1,651		1,651	-	1,651

**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	2,498	100.000%	275,228	-	275,228	-	275,228
Second Allocation Total	2,388						
Total	2,498	100.000%	275,228	-	275,228	-	275,228

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

Source: Payroll Statistics

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	22	1.194%	2,746		2,746		2,746
Human Services Center	7	0.380%	874		874		874
County Annex	5	0.271%	623		623		623
Fleet Management	3	0.163%	375		375	-	375
Voter Registration	4	0.217%	499		499	-	499
Tax Assessment	19	1.031%	2,371		2,371	-	2,371
Register of Wills	5	0.271%	623		623	-	623
Sheriff	75	4.072%	9,364		9,364	-	9,364
Prothonotary	19	1.031%	2,371		2,371	-	2,371
Clerk Courts	33	1.792%	4,121		4,121	-	4,121
Public Defender	15	0.814%	1,872		1,872	-	1,872
District Attorney	32	1.737%	3,994		3,994	-	3,994
Courts	19	1.031%	2,371		2,371	-	2,371
District Justices	65	3.529%	8,115		8,115	-	8,115
Divorce Masters	2	0.109%	251		251	-	251
Probation	152	8.252%	18,977		18,977	-	18,977
Youth Development Ctr	35	1.900%	4,369		4,369	-	4,369
Prison	489	26.547%	61,048		61,048	-	61,048
Parks	28	1.520%	3,495		3,495	-	3,495
Pleasant Acres	419	22.747%	52,310		52,310	-	52,310
Children & Youth	119	6.460%	14,856		14,856	-	14,856
E-911	64	3.474%	7,989		7,989	-	7,989
E-911 Maintenance	3	0.163%	375		375	-	375
Agency on Aging	49	2.660%	6,117		6,117	-	6,117
MH/IDD	97	5.266%	12,110		12,110	-	12,110
Domestic Relations	54	2.932%	6,743		6,743	-	6,743
Drug & Alcohol	8	0.434%	998		998	-	998
Other		0.000%	6		6	-	6
<hr/>							
Subtotal	1,842	100.000%	229,963	-	229,963	-	229,963
Second Allocation Total	1,808						
<hr/>							
Total	1,842	100.000%	229,963	-	229,963	-	229,963

(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	0.039%	35		35		35
County Maintenance	28.00	1.088%	968		968		968
Human Services Center	9.00	0.350%	311		311		311
County Annex	7.00	0.272%	242		242		242
Information Services	22.00	0.855%	761		761		761
Commissioners	7.00	0.272%	242		242		242
Solicitor	3.00	0.117%	104		104		104
Purchasing	3.00	0.117%	104		104		104
Controller	13.00	0.505%	449		449		449
Treasurer	9.00	0.350%	311		311		311
Human Resources/Risk Mgmt	12.00	0.466%	415		415		415
Payroll Office	3.00	0.117%	104		104	-	104
Central Telephone	2.00	0.078%	69		69	-	69
Archives	9.00	0.350%	311		311	-	311
Human Services	13.00	0.505%	449		449	-	449
Fleet Management	4.00	0.155%	138		138	-	138
Voter Registration	7.00	0.272%	242		242	-	242
Tax Assessment	26.00	1.010%	899		899	-	899
Weights & Measurers	1.00	0.039%	35		35	-	35
Recorder of Deeds	7.00	0.272%	242		242	-	242
Traffic Safety	3.00	0.117%	104		104	-	104
Veteran's Affairs	5.00	0.194%	173		173	-	173
Register of Wills	9.00	0.350%	311		311	-	311
Sheriff	98.00	3.807%	3,388		3,388	-	3,388
Coroner	9.00	0.350%	311		311	-	311
Prothonotary	27.00	1.049%	934		934	-	934
Clerk Courts	41.00	1.593%	1,418		1,418	-	1,418
Public Defender	39.00	1.515%	1,348		1,348	-	1,348
District Attorney	95.00	3.691%	3,285		3,285	-	3,285
Courts	82.00	3.186%	2,835		2,835	-	2,835
District Justices	85.00	3.302%	2,938		2,938	-	2,938
Divorce Masters	5.00	0.194%	173		173	-	173
Probation	179.00	6.954%	6,188		6,188	-	6,188
Youth Development Ctr	43.00	1.671%	1,487		1,487	-	1,487
Prison	536.00	20.824%	18,531		18,531	-	18,531
Public Safety	-	0.000%	-		-	-	-
EMA	5.00	0.194%	173		173	-	173
Parks	37.00	1.437%	1,279		1,279	-	1,279
Conservation	17.00	0.660%	587		587	-	587
AG Land Pres	2.00	0.078%	69		69	-	69

**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	7.00	0.272%	242		242	-	242
Pleasant Acres	498.00	19.347%	17,217		17,217	-	17,217
Children & Youth	160.00	6.216%	5,532		5,532	-	5,532
E-911	107.00	4.157%	3,699		3,699	-	3,699
E-911 Maintenance	4.00	0.155%	138		138	-	138
Agency on Aging	71.00	2.758%	2,454		2,454	-	2,454
MH/IDD	142.00	5.517%	4,910		4,910	-	4,910
Health Choices	4.00	0.155%	138		138	-	138
Domestic Relations	62.00	2.409%	2,144		2,144	-	2,144
Public Relations	1.00	0.039%	35		35	-	35
Drug & Alcohol	15.00	0.583%	519		519	-	519
Other		0.000%	(1)		(1)	-	(1)
<hr/>							
Subtotal	2,574	100.000%	88,990	-	88,990	-	88,990
Second Allocation Total	2,460						
<hr/>							
Total	2,574	100.000%	88,990	-	88,990	-	88,990

(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

2018 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	172,701		172,701	172,701
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	22,478	-	22,478	
Employee Benefits	60,715	22	60,737	
Liability Insurance	582	-	582	
Property Insurance	-	-	-	
Retirement Administration	1,461	3	1,464	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	57,494	6,077	63,571	
Commissioners	414	58	472	
Solicitor	-	-	-	
Purchasing	551	35	586	
Controller	850	17	867	
Treasurer	-	-	-	
Human Resources/Risk Mgmt	1,814	44	1,858	
Payroll Office		370	370	
Central Telephone		83	83	
Archives		1,224	1,224	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>146,359</u>	<u>7,933</u>	<u>154,292</u>	<u>154,292</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>319,060</u></u>	<u><u>7,933</u></u>	<u><u>326,993</u></u>	<u><u>326,993</u></u>

2018 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	149,632		149,632
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		-
Postage	966		966
Telephone	308		308
Fraud	2,920		2,920
Contracted Services	14,207		14,207
Equipment Rental	1,170		1,170
Maintenance and Repairs	-		-
Office Equipment	-		-
Computer Forms	944		944
Office Supplies	2,554		2,554
Capital Outlay	-		
Departmental Expenditures	172,701	-	172,701
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments	-		
Functional Cost	172,701	-	172,701
Additions: 1st Central Service Centers	146,359	146,359	
REALLOCATE ADMIN		(146,359)	146,359

2018 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	319,060	-	319,060
Unallocated	-		
1st Allocation	<u>319,060</u>	-	<u>319,060</u>
 Additions: 2nd Central Service Centers	7,933	7,933	
 REALLOCATE ADMIN		(7,933)	7,933
Allocable Costs	<u>7,933</u>	-	<u>7,933</u>
Unallocated	-		
2nd Allocation	<u>7,933</u>	-	<u>7,933</u>
 Total Allocated	<u><u>326,993</u></u>	-	<u><u>326,993</u></u>

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

<u>User Department</u>	<u>Total</u>	<u>Payroll Processing</u>
Retirement Administration	124	124
County Maintenance	3,439	3,439
Human Services Center	1,107	1,107
County Annex	861	861
Information Services	2,702	2,702
Commissioners	861	861
Solicitor	370	370
Purchasing	370	370
Controller	1,433	1,433
Treasurer	1,062	1,062
Human Resources/Risk Mgmt	1,516	1,516
Payroll Office	370	370
Central Telephone	252	252
Archives	1,136	1,136
Human Services	1,594	1,594
Fleet Management	504	504
Voter Registration	883	883
Tax Assessment	3,277	3,277
Weights & Measurers	127	127
Tax Collectors	2,943	2,943
Recorder of Deeds	838	838
Traffic Safety	423	423
Veteran's Affairs	632	632
Register of Wills	1,090	1,090
Sheriff	12,397	12,397
Coroner	1,218	1,218
Prothonotary	3,359	3,359
Clerk Courts	5,211	5,211
Public Defender	4,836	4,836
District Attorney	11,726	11,726
Courts	10,380	10,380
District Justices	10,761	10,761
Divorce Masters	632	632
	-	-
Probation	22,565	22,565
Youth Development Ctr	5,378	5,378
Prison	67,656	67,656
Public Safety	-	-
EMA	172	172
Parks	4,746	4,746
Conservation	2,186	2,186

**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	252	252
Coop Extension	883	883
Pleasant Acres	62,785	62,785
Children & Youth	20,215	20,215
E-911	13,572	13,572
Agency on Aging	8,950	8,950
MH/IDD	17,903	17,903
Health Choices	504	504
Domestic Relations	7,817	7,817
Public Relations	127	127
Drug & Alcohol	1,892	1,892
Other	452	452
	<hr/>	<hr/>
Subtotal	326,993	326,993
	<hr/>	<hr/>
Total	<u>326,993</u>	<u>326,993</u>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	26	0.039%	124		124		124
County Maintenance	728	1.078%	3,439		3,439		3,439
Human Services Center	234	0.347%	1,107		1,107		1,107
County Annex	182	0.270%	861		861		861
Information Services	572	0.847%	2,702		2,702		2,702
Commissioners	182	0.270%	861		861		861
Solicitor	78	0.116%	370		370		370
Purchasing	78	0.116%	370		370		370
Controller	303	0.449%	1,433		1,433		1,433
Treasurer	225	0.333%	1,062		1,062		1,062
Human Resources/Risk Mgmt	321	0.475%	1,516		1,516		1,516
Payroll Office	78	0.116%	370		370		370
Central Telephone	52	0.077%	246		246	6	252
Archives	234	0.347%	1,107		1,107	29	1,136
Human Services	329	0.487%	1,554		1,554	40	1,594
Fleet Management	104	0.154%	491		491	13	504
Voter Registration	182	0.270%	861		861	22	883
Tax Assessment	676	1.001%	3,194		3,194	83	3,277
Weights & Measurers	26	0.039%	124		124	3	127
Tax Collectors	607	0.899%	2,868		2,868	75	2,943
Recorder of Deeds	173	0.256%	817		817	21	838
Traffic Safety	87	0.129%	412		412	11	423
Veteran's Affairs	130	0.193%	616		616	16	632
Register of Wills	225	0.333%	1,062		1,062	28	1,090
Sheriff	2,557	3.787%	12,083		12,083	314	12,397
Coroner	251	0.372%	1,187		1,187	31	1,218
Prothonotary	693	1.026%	3,274		3,274	85	3,359
Clerk Courts	1,075	1.592%	5,079		5,079	132	5,211
Public Defender	997	1.477%	4,713		4,713	123	4,836
District Attorney	2,418	3.582%	11,429		11,429	297	11,726
Courts	2,141	3.171%	10,117		10,117	263	10,380
District Justices	2,219	3.287%	10,488		10,488	273	10,761
Divorce Masters	130	0.193%	616		616	16	632
Probation	4,654	6.893%	21,993		21,993	572	22,565
Youth Development Ctr	1,109	1.643%	5,242		5,242	136	5,378
Prison	13,953	20.667%	65,940		65,940	1,716	67,656
EMA	130	0.193%	156		156	16	172
Parks	979	1.450%	4,626		4,626	120	4,746
Conservation	451	0.668%	2,131		2,131	55	2,186
AG Land Pres	52	0.077%	246		246	6	252
Coop Extension	182	0.270%	861		861	22	883
Pleasant Acres	12,948	19.179%	61,193		61,193	1,592	62,785
Children & Youth	4,169	6.175%	19,702		19,702	513	20,215
E-911	2,799	4.146%	13,228		13,228	344	13,572
E-911 Maintenance	104	0.154%	491		491	13	504
Agency on Aging	1,846	2.734%	8,723		8,723	227	8,950

**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
MH/IDD	3,692	5.469%	17,449		17,449	454	17,903
Health Choices	104	0.154%	491		491	13	504
Domestic Relations	1,612	2.388%	7,619		7,619	198	7,817
Public Relations	26	0.039%	124		124	3	127
Drug & Alcohol	390	0.578%	1,844		1,844	48	1,892
Other		0.000%	448		448	4	452
<b>Subtotal</b>	<b>67,513</b>	<b>100.000%</b>	<b>319,060</b>	<b>-</b>	<b>319,060</b>	<b>7,933</b>	<b>326,993</b>
<b>Second Allocation Total</b>	<b>64,506</b>						
<b>Total</b>	<b>67,513</b>	<b>100.000%</b>	<b>319,060</b>	<b>-</b>	<b>319,060</b>	<b>7,933</b>	<b>326,993</b>

(A) Alloc basis: Payroll Checks Issued By Department

Source: Payroll Statistics

**York County, Pennsylvania  
Central Telephone**

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

Costs associated with the Switchboard operator was allocated to departments based on the number of telephone lines in each department. In 2018 the County's allocation was based on the number of telephones by department.

Telephone 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

2018 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	312,251		312,251	312,251
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	-	-	-	
Employee Benefits	15,543	6	15,549	
Liability Insurance	117	-	117	
Property Insurance	-	-	-	
Retirement Administration	-	-	-	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	-	-	-	
Commissioners	357	51	408	
Solicitor	-	-	-	
Purchasing	41	3	44	
Controller	789	16	805	
Treasurer	-	-	-	
Human Resources/Risk Mgmt	986	29	1,015	
Payroll Office	246	6	252	
Central Telephone		28	28	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>18,079</u>	<u>139</u>	<u>18,218</u>	<u>18,218</u>
Departmental Cost Adjustments				
Direct Telephone	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>50,703</u></u>	<u><u>139</u></u>	<u><u>50,842</u></u>	<u><u>50,842</u></u>

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

	Total	General and Administration	
<u>Wages and Benefits</u>			
Salaries & Wages	20,892		20,892
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		-
Postage	-		-
Telephone	11,732		11,732
Office Supplies	-		-
Capital Outlay	279,627	279,627	
Departmental Expenditures	312,251	279,627	32,624
<u>Cost Adjustments</u>			
Deductions	(279,627)	(279,627)	
<u>Departmental Cost Adjustments</u>			
Direct Telephone	-		-
<hr/>			
Functional Cost	32,624	-	32,624
<u>Additions: 1st</u>			
Central Service Centers	18,079	18,079	
REALLOCATE ADMIN		(18,079)	18,079
<hr/>			
Allocable Costs	50,703	-	50,703
Unallocated	-		-
1st Allocation	50,703	-	50,703
<hr/>			
<u>Additions: 2nd</u>			
Central Service Centers	139	139	
REALLOCATE ADMIN		(139)	139
<hr/>			
Allocable Costs	139	-	139
Unallocated	-		-
2nd Allocation	139	-	139
<hr/>			
Total Allocated	50,842	-	50,842

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

User Department	Total	
County Maintenance	305	305
Information Services	1,830	1,830
Commissioners	360	360
Solicitor	111	111
Purchasing	83	83
Controller	305	305
Treasurer	333	333
Human Resources/Risk Mgmt	444	444
Payroll Office	83	83
Central Telephone	28	28
Human Services	306	306
Voter Registration	389	389
Tax Assessment	890	890
Recorder of Deeds	334	334
Veteran's Affairs	166	166
Register of Wills	361	361
Sheriff	1,641	1,641
Coroner	223	223
Prothonotary	918	918
Clerk Courts	1,112	1,112
Public Defender	1,057	1,057
District Attorney	2,502	2,502
Courts	4,810	4,810
Divorce Masters	223	223
Probation	5,227	5,227
Prison	5,339	5,339
Planning	1,473	1,473
Pleasant Acres	3,559	3,559
Children & Youth	5,227	5,227
Agency on Aging	2,948	2,948
MH/IDD	5,088	5,088
Domestic Relations	2,197	2,197
Drug & Alcohol	472	472
Human Services FGDM	250	250
Other	(3)	(3)
Subtotal	50,842	50,842
Total	50,842	50,842

**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
Retirement Administration	1	0.055%	28		28		28
County Maintenance	11	0.601%	305		305		305
Information Services	66	3.609%	1,830		1,830		1,830
Commissioners	13	0.711%	360		360		360
Solicitor	4	0.219%	111		111		111
Purchasing	3	0.164%	83		83		83
Controller	11	0.601%	305		305		305
Treasurer	12	0.656%	333		333		333
Human Resources/Risk Mgmt	16	0.875%	444		444		444
Payroll Office	3	0.164%	83		83		83
Central Telephone	1	0.055%	28		28		28
Archives	-	0.000%	-		-	-	-
Human Services	11	0.601%	305		305	1	306
Voter Registration	14	0.765%	388		388	1	389
Tax Assessment	32	1.750%	887		887	3	890
Weights & Measurers	-	0.000%	-		-	-	-
Recorder of Deeds	12	0.656%	333		333	1	334
Traffic Safety	-	0.000%	-		-	-	-
Veteran's Affairs	6	0.328%	166		166	-	166
Register of Wills	13	0.711%	360		360	1	361
Sheriff	59	3.226%	1,636		1,636	5	1,641
Coroner	8	0.437%	222		222	1	223
Prothonotary	33	1.804%	915		915	3	918
Clerk Courts	40	2.187%	1,109		1,109	3	1,112
Public Defender	38	2.078%	1,054		1,054	3	1,057
District Attorney	90	4.921%	2,495		2,495	7	2,502
Courts	173	9.459%	4,796		4,796	14	4,810
District Justices	-	0.000%	-		-	-	-
Divorce Masters	8	0.437%	222		222	1	223
Controlled Subst	-	0.000%	-		-	-	-
Probation	188	10.279%	5,212		5,212	15	5,227
Youth Development Ctr	-	0.000%	-		-	-	-
Prison	192	10.498%	5,323		5,323	16	5,339
EMA	-	0.000%	-		-	-	-
Parks	-	0.000%	-		-	-	-
Conservation	-	0.000%	-		-	-	-
AG Land Pres	-	0.000%	-		-	-	-
Planning	53	2.898%	1,469		1,469	4	1,473
Coop Extension	-	0.000%	-		-	-	-
Pleasant Acres	128	6.998%	3,548		3,548	11	3,559
Children & Youth	188	10.279%	5,212		5,212	15	5,227
E-911	-	0.000%	-		-	-	-

**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
Agency on Aging	106	5.796%	2,939		2,939	9	2,948
MH/IDD	183	10.005%	5,073		5,073	15	5,088
Health Choices	8	0.437%	222		222	1	223
Domestic Relations	79	4.319%	2,190		2,190	7	2,197
Public Relations		0.000%	-		-	-	-
Drug & Alcohol	17	0.929%	471		471	1	472
Human Services FGDM	9	0.492%	249		249	1	250
Other		0.000%	(3)		(3)	-	(3)
Subtotal	1,829	100.000%	50,703	-	50,703	139	50,842
Second Allocation Total	1,688						
<b>Total</b>	<b>1,829</b>	<b>100.000%</b>	<b>50,703</b>	<b>-</b>	<b>50,703</b>	<b>139</b>	<b>50,842</b>

(A) Alloc basis:

Number of Lines By Department

Source:

Telephone Directory

2018 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

2018 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	365,452		365,452	365,452
Deductions			-	
Exp Reimb	<u>(13,428)</u>		<u>(13,428)</u>	
Total Deductions	(13,428)	-	(13,428)	(13,428)
Allocated Additions				
Building Depreciation	87,504	-	87,504	
Equipment Depreciation	1,005	-	1,005	
Employee Benefits	170,129	60	170,189	
Liability Insurance	1,284	-	1,284	
Property Insurance	3,627	-	3,627	
Retirement Administration	4,382	9	4,391	
County Maintenance	125,669	9,094	134,763	
County Annex	74,261	2,732	76,993	
Information Services	28,618	3,090	31,708	
Commissioners	2,609	372	2,981	
Solicitor	-	-	-	
Purchasing	784	49	833	
Controller	6,335	141	6,476	
Treasurer	4,091	258	4,349	
Human Resources/Risk Mgmt	5,441	131	5,572	
Payroll Office	1,107	29	1,136	
Central Telephone	-	-	-	
Archives	-	517	517	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>516,846</u>	<u>16,482</u>	<u>533,328</u>	<u>533,328</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>868,870</u></u>	<u><u>16,482</u></u>	<u><u>885,352</u></u>	<u><u>885,352</u></u>

2018 Actual

**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	338,313	58,464	152,842	127,007
	-			
<u>Other Expenses and Cost</u>				
Fuel		-	-	-
Postage	154	27	70	58
Telephone	216	37	98	81
Utilities		-	-	-
Microfilming	805	139	364	302
Equipment Rental	1,126	195	509	423
Travel	784	135	354	294
Archival Supplies	1,880	325	849	706
Contracted Services	18,449	3,188	8,335	6,926
Restoration Exp		-	-	-
Maintenance & Repairs		-	-	-
Office Equipment	719	124	325	270
Office Supplies	583	101	263	219
Professional Services		-	-	-
Training and Staff Development	165	29	75	62
Equipment	2,258	390	1,020	848
Departmental Expenditures	365,452	63,154	165,103	137,195
<u>Cost Adjustments</u>				
Deductions	(13,428)	(2,320)	(6,066)	(5,041)
Departmental Cost Adjustments	-			
Functional Cost	352,024	60,833	159,036	132,154

Additions: 1st

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

	Total	General and Administration	Records Management	Nonallocable
Central Service Centers	516,846	516,846		
REALLOCATE ADMIN		(577,679)	315,504	262,175
Allocable Costs	868,870	-	474,541	394,329
Unallocated	(394,329)			(394,329)
1st Allocation	474,541	-	474,541	-
Additions: 2nd Central Service Centers	16,482	16,482		
REALLOCATE ADMIN		(16,482)	9,002	7,480
Allocable Costs	16,482	-	9,002	7,480
Unallocated	(7,480)			(7,480)
2nd Allocation	9,002	-	9,002	-
Total Allocated	483,543	-	483,543	-

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

User Department	Total	Records Management	Nonallocable
Information Services	90	90	-
Commissioners	3,910	3,910	-
Controller	5,120	5,120	-
Treasurer	2,729	2,729	-
Human Resources/Risk Mgmt	4,484	4,484	-
Payroll Office	1,224	1,224	-
Archives	517	517	-
Human Services	770	770	-
Voter Registration	2,076	2,076	-
Tax Assessment	4,408	4,408	-
Recorder of Deeds	2,105	2,105	-
Veteran's Affairs	-	-	-
Register of Wills	41,654	41,654	-
Sheriff	5,328	5,328	-
Coroner	992	992	-
Prothonotary	42,438	42,438	-
Clerk Courts	164,482	164,482	-
Public Defender	21,490	21,490	-
District Attorney	70,591	70,591	-
Courts	21,175	21,175	-
Divorce Masters	29	29	-
Probation	24,108	24,108	-
Youth Development Ctr	1,021	1,021	-
Prison	227	227	-
EMA	392	392	-
Conservation	1,176	1,176	-
AG Land Pres	14	14	-
Planning	14	14	-
Coop Extension	164	164	-
Pleasant Acres	179	179	-
Children & Youth	22,951	22,951	-
SC Training Ctr	-	-	-
Agency on Aging	11,134	11,134	-
MH/IDD	10,699	10,699	-
Health Choices	-	-	-
Domestic Relations	15,063	15,063	-
Bridge to Health	-	-	-
Other	383	383	-
Subtotal	483,543	483,543	-
Total	483,543	483,543	-

**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%	90		90		90
Commissioners	265	0.824%	3,910		3,910		3,910
Controller	347	1.079%	5,120		5,120		5,120
Treasurer	185	0.575%	2,729		2,729		2,729
Human Resources/Risk Mgmt	304	0.945%	4,484		4,484		4,484
Payroll Office	83	0.258%	1,224		1,224		1,224
Archives	35	0.109%	517		517		517
Human Services	51	0.159%	755		755	15	770
Voter Registration	138	0.429%	2,036		2,036	40	2,076
Tax Assessment	293	0.911%	4,323		4,323	85	4,408
Recorder of Deeds	140	0.435%	2,064		2,064	41	2,105
Register of Wills	2,768	8.608%	40,848		40,848	806	41,654
Sheriff	354	1.101%	5,225		5,225	103	5,328
Coroner	66	0.205%	973		973	19	992
Prothonotary	2,820	8.770%	41,617		41,617	821	42,438
Clerk Courts	10,930	33.991%	161,301		161,301	3,181	164,482
Public Defender	1,428	4.441%	21,074		21,074	416	21,490
District Attorney	4,691	14.588%	69,226		69,226	1,365	70,591
Courts	1,407	4.376%	20,766		20,766	409	21,175
Divorce Masters	2	0.006%	28		28	1	29
Probation	1,602	4.982%	23,642		23,642	466	24,108
Youth Development Ctr	68	0.211%	1,001		1,001	20	1,021
Prison	15	0.047%	223		223	4	227
EMA	26	0.081%	384		384	8	392
Parks	1	0.003%	14		14	-	14
Conservation	78	0.243%	1,153		1,153	23	1,176
AG Land Pres	1	0.003%	14		14	-	14
Planning	1	0.003%	14		14	-	14
Coop Extension	11	0.034%	161		161	3	164
Pleasant Acres	12	0.037%	176		176	3	179
Children & Youth	1,525	4.743%	22,507		22,507	444	22,951
E-911	26	0.081%	384		384	8	392
Agency on Aging	740	2.301%	10,919		10,919	215	11,134
MH/IDD	711	2.211%	10,492		10,492	207	10,699
Health Choices	-	0.000%	-		-	-	-
Domestic Relations	1,001	3.113%	14,772		14,772	291	15,063
Drug & Alcohol	-	0.000%	-		-	-	-
Other	25	0.078%	375		375	8	383
<hr/>							
Subtotal	32,156	100.000%	474,541	-	474,541	9,002	483,543
Second Allocation Total	30,931						
<hr/>							
Total	32,156	100.000%	474,541	-	474,541	9,002	483,543

(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

2018 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	2,517,250		2,517,250	2,517,250
Deductions			-	
Major Equipment Grants	(2,151,645)		(2,151,645)	
Total Deductions	(2,151,645)	-	(2,151,645)	(2,151,645)
Allocated Additions				
Liability Insurance	1,992	-	1,992	
Property Insurance	-	-	-	
Retirement Administration	5,356	11	5,367	
Information Services	42,719	4,603	47,322	
Commissioners	2,627	373	3,000	
Solicitor	35,507	573	36,080	
Purchasing	3,445	217	3,662	
Controller	6,618	139	6,757	
Treasurer	317	20	337	
Human Resources/Risk Mgmt	7,632	189	7,821	
Payroll Office	1,554	40	1,594	
Central Telephone	305	1	306	
Archives	755	15	770	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>108,827</u>	<u>6,181</u>	<u>115,008</u>	<u>115,008</u>
Departmental Cost Adjustments	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>474,432</u></u>	<u><u>6,181</u></u>	<u><u>480,613</u></u>	<u><u>480,613</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	165,112	-	165,112	-
Fringes Benefits	136,224		136,224	-
<u>Other Expenses and Cost</u>				
Operating Expenses	64,269		64,269	-
Major Equipment	-	-	-	
Grants	2,151,645	2,151,645		
	-			
Departmental Expenditures	2,517,250	2,151,645	365,605	-
<u>Cost Adjustments</u>				
Deductions	(2,151,645)	(2,151,645)		
Departmental Cost Adjustments	-			
Functional Cost	365,605	-	365,605	-
Additions: 1st Central Service Centers	108,827	-	108,827	-
REALLOCATE ADMIN		-	-	-
Allocable Costs	474,432	-	474,432	-
Unallocated	-			-
1st Allocation	474,432	-	474,432	-
Additions: 2nd Central Service Centers	6,181	-	6,181	-
REALLOCATE ADMIN		-	-	-
Allocable Costs	6,181	-	6,181	-
Unallocated	-			-
2nd Allocation	6,181	-	6,181	-
Total Allocated	480,613	-	480,613	-

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

User Department	Total	Administration	
Veteran's Affairs	-	-	-
Youth Development Ctr	1,413	1,413	-
Children & Youth	5,238	5,238	-
Agency on Aging	2,547	2,547	-
MH/IDD	4,388	4,388	-
Health Choices	140	140	-
Drug & Alcohol	423	423	-
HSDF	7,704	7,704	-
HAP	4,383	4,383	-
MATP	-	-	-
SFPP	429	429	-
CASSP	7,550	7,550	-
Hum Svcs County	-	-	-
HMIS	-	-	-
CTC	29	29	-
Human Services FGDM	1,302	1,302	-
SOC	10,713	10,713	-
HCMU	3,648	3,648	-
Other	4	4	-
<b>Subtotal</b>	<b>54,813</b>	<b>54,813</b>	<b>-</b>
<b>Direct Billed</b>	<b>425,800</b>	<b>425,800</b>	
<b>Total</b>	<b>480,613</b>	<b>480,613</b>	<b>-</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	-	0.000%	-		-	-	-
Youth Development Ctr	1,292	0.294%	1,395		1,395	18	1,413
Children & Youth	4,781	1.090%	5,171		5,171	67	5,238
Agency on Aging	2,326	0.530%	2,514		2,514	33	2,547
MH/IDD	4,007	0.913%	4,332		4,332	56	4,388
Health Choices	129	0.029%	138		138	2	140
Drug & Alcohol	388	0.088%	418		418	5	423
HSDF	80,676	18.389%	87,243	(80,676)	6,567	1,137	7,704
HAP	45,909	10.464%	49,645	(45,909)	3,736	647	4,383
SFPP	4,478	1.021%	4,844	(4,478)	366	63	429
CASSP	79,085	18.026%	85,521	(79,085)	6,436	1,114	7,550
CTC	293	0.067%	318	(293)	25	4	29
Human Services FGDM	13,626	3.106%	14,736	(13,626)	1,110	192	1,302
SOC	112,185	25.571%	121,317	(112,185)	9,132	1,581	10,713
HCMU	38,199	8.707%	41,309	(38,199)	3,110	538	3,648
Bridge to Health	51,349	11.704%	55,528	(51,349)	4,179	723	4,902
Other		0.000%	3		3	1	4
<b>Subtotal</b>	<b>438,723</b>	<b>100.000%</b>	<b>474,432</b>	<b>(425,800)</b>	<b>48,632</b>	<b>6,181</b>	<b>54,813</b>
Second Allocation Total	438,723						
Direct Billed				425,800	425,800		425,800
<b>Total</b>	<b>438,723</b>	<b>100.000%</b>	<b>474,432</b>	<b>-</b>	<b>474,432</b>	<b>6,181</b>	<b>480,613</b>

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

Source: Human Services Time Studies

**York County, Pennsylvania  
Fleet Management**

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

Ref: OMB Circular A-87, Attachment B, Section 25  
Ref: OMB 2 CFR 200.452 Maintenance and Repair Costs

2018 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	627,789		627,789	627,789
Deductions			-	
Major Equipment	(15,486)		(15,486)	
Expense Reimbursement	(419,262)		(419,262)	
Total Deductions	(434,748)	-	(434,748)	(434,748)
Allocated Additions				
Building Depreciation	17,604	-	17,604	
Equipment Depreciation	61,455	-	61,455	
Employee Benefits	67,730	24	67,754	
Liability Insurance	548	-	548	
Property Insurance	1,846	-	1,846	
Commissioners	3,410	489	3,899	
Solicitor	-	-	-	
Purchasing	1,473	93	1,566	
Controller	11,720	242	11,962	
Treasurer	-	-	-	
Human Services	-	-	-	
Fleet Management		23,238	23,238	
Total Allocated Additions	<u>171,021</u>	<u>24,161</u>	<u>195,182</u>	<u>195,182</u>
Departmental Cost Adjustments	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>364,062</u></u>	<u><u>24,161</u></u>	<u><u>388,223</u></u>	<u><u>388,223</u></u>

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

	Total	General and Administration	Vehicle Maintenance	
<b>Wages and Benefits</b>				
Salaries & Wages	154,490	-	154,490	
<b>Other Expenses and Cost</b>				
Special Training & Staff Development	65		65	
Telephone	151		151	
Assoc Dues	50		50	
Maintenance & Repairs	1,037		1,037	
Fuel	3,164		3,164	
Vehicle Insurance	854		854	
Gas & Oil	225,628		225,628	
Maintenance - Vehicle	147,964		147,964	
Contract Services	4,129		4,129	
Tools & Equipment	8,545		8,545	
Vehicle Lease	62,040		62,040	
Welding Supplies	162		162	
Maintenance Supplies	755		755	
Utilities	2,494		2,494	
Uniform Allowance	351		351	
Office Supplies & Postage	424		424	
Major Equipment	15,486	15,486		
Major Repairs Bldg	-			
Departmental Expenditures	627,789	15,486	612,303	-
<b>Cost Adjustments</b>				
Deductions	(434,748)	(434,748)		
<b>Departmental Cost Adjustments</b>				
	-			
Functional Cost	193,041	(419,262)	612,303	-
<b>Additions: 1st</b>				
Central Service Centers	171,021	-	171,021	
REALLOCATE ADMIN		419,262	(419,262)	-
Allocable Costs	364,062	-	364,062	-
Unallocated	-			
1st Allocation	364,062	-	364,062	-
<b>Additions: 2nd</b>				
Central Service Centers	24,161	-	24,161	
REALLOCATE ADMIN		-	-	-
Allocable Costs	24,161	-	24,161	-
Unallocated	-			
2nd Allocation	24,161	-	24,161	-
Total Allocated	388,223	-	388,223	-

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

User Department	Total	Vehicle Maintenance	
County Maintenance	9,295	9,295	-
Human Services Center	-	-	-
Fleet Management	23,238	23,238	-
Tax Assessment	9,928	9,928	-
Weights & Measurers	1,657	1,657	-
Traffic Safety	1,657	1,657	-
Sheriff	49,641	49,641	-
Coroner	6,618	6,618	-
District Attorney	29,786	29,786	-
Controlled Subst	44,676	44,676	-
Probation	28,130	28,130	-
Youth Development Ctr	4,966	4,966	-
Prison	28,130	28,130	-
EMA	6,618	6,618	-
Parks	41,367	41,367	-
Conservation	16,546	16,546	-
Planning	3,309	3,309	-
Coop Extension	3,309	3,309	-
Pleasant Acres	13,237	13,237	-
Children & Youth	23,164	23,164	-
E-911	11,584	11,584	-
Liquid Fuels	6,618	6,618	-
Agency on Aging	8,275	8,275	-
MH/IDD	3,309	3,309	-
Weatherization Liheap	3,309	3,309	-
CDBG	1,657	1,657	-
Other	8,199	8,199	-
<b>Subtotal</b>	<b>388,223</b>	<b>388,223</b>	<b>-</b>
Direct Billed	-	-	-
<b>Total</b>	<b>388,223</b>	<b>388,223</b>	<b>-</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	6.00	2.553%	9,295		9,295		9,295
Fleet Management	15.00	6.383%	23,238		23,238		23,238
Tax Assessment	6.00	2.553%	9,295		9,295	633	9,928
Weights & Measurers	1.00	0.426%	1,551		1,551	106	1,657
Traffic Safety	1.00	0.426%	1,551		1,551	106	1,657
Sheriff	30.00	12.766%	46,476		46,476	3,165	49,641
Coroner	4.00	1.702%	6,196		6,196	422	6,618
District Attorney	18.00	7.660%	27,887		27,887	1,899	29,786
Controlled Subst	27.00	11.489%	41,827		41,827	2,849	44,676
Probation	17.00	7.234%	26,336		26,336	1,794	28,130
Youth Development Ctr	3.00	1.277%	4,649		4,649	317	4,966
Prison	17.00	7.234%	26,336		26,336	1,794	28,130
EMA	4.00	1.702%	6,196		6,196	422	6,618
Parks	25.00	10.638%	38,729		38,729	2,638	41,367
Conservation	10.00	4.255%	15,491		15,491	1,055	16,546
Planning	2.00	0.851%	3,098		3,098	211	3,309
Coop Extension	2.00	0.851%	3,098		3,098	211	3,309
Pleasant Acres	8.00	3.404%	12,393		12,393	844	13,237
Children & Youth	14.00	5.957%	21,687		21,687	1,477	23,164
E-911	7.00	2.979%	10,845		10,845	739	11,584
Liquid Fuels	4.00	1.702%	6,196		6,196	422	6,618
Agency on Aging	5.00	2.128%	7,747		7,747	528	8,275
MH/IDD	2.00	0.851%	3,098		3,098	211	3,309
Weatherization Liheap	2.00	0.851%	3,098		3,098	211	3,309
CDBG	1.00	0.426%	1,551		1,551	106	1,657
Other	4.00	1.702%	6,198		6,198	2,001	8,199
<hr/>							
Subtotal	235	100.000%	364,062	-	364,062	24,161	388,223
Second Allocation Total	229						
Direct Billed					-		-
Total	235	100.000%	364,062	-	364,062	24,161	388,223

(A) Alloc basis: Number of Vehicles By Department

Source: Controllers Office