

**A CENTRAL SERVICE
COST ALLOCATION PLAN**



**YORK
COUNTY, PENNSYLVANIA**

ACTUAL 2019

**BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2019**

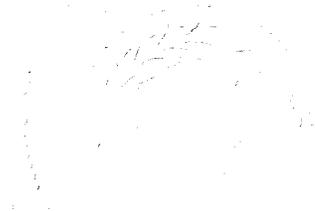
YORK
COUNTY, PENNSYLVANIA
COUNTYWIDE COST ALLOCATION PLAN

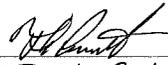
Certification by the Responsible Official

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, 2019 to establish cost allocations or billings for August 1, 2020 through July 31, 2021 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
September 9, 2020
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	Mosquito Disease Control	Veteran's Affairs	Register of Wills
Building Depreciation	57,581	126,063	-	-	-	81,321	-	-	33,022	162,930
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Liability Insurance	715	2,867	148	2,022	-	824	394	192	687	1,254
Property Insurance	2,781	2,071	39	-	-	1,336	618	-	542	2,590
Retirement Administration	3,563	14,240	592	-	-	3,563	1,776	592	2,971	5,930
County Maintenance	40,694	89,093	-	-	-	57,472	-	-	23,337	90,583
Human Services Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	-	5,379	-	-	-	84,654	-	-	-
Information Services	48,604	150,950	186	43	311	97,232	7,794	1,387	33,376	53,124
Commissioners	12,120	3,821	139	2,911	10,204	1,422	2,225	380	2,718	1,775
Solicitor	51,192	5,119	-	-	5,119	5,119	-	-	5,119	-
Purchasing	3,003	1,470	59	353	490	1,120	1,728	254	785	1,865
Controller	90,987	5,660	156	1,202	63,545	3,934	14,708	1,075	16,922	4,204
Treasurer	49	1,162	11	11	21,398	824	228	-	-	516
Human Resources/Risk Mgmt	4,158	18,600	581	8,120	-	3,934	1,750	1,012	2,922	7,152
Payroll Office	749	3,124	124	2,750	-	831	414	251	625	1,292
Central Telephone	171	391	-	-	-	146	-	-	74	159
Archives	2,895	5,353	-	-	-	2,475	-	-	-	49,898
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	-	9,157	1,526	-	-	-	-	6,104	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	319,262	439,141	8,940	17,412	101,067	261,553	116,289	11,247	123,100	383,272
Roll Forward										
Proposed Costs	319,262	439,141	8,940	17,412	101,067	261,553	116,289	11,247	123,100	383,272

**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	448,025	-	162,930	244,373	133,406	407,303	1,997,746	-	-	47,891
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Liability Insurance	15,454	1,265	2,977	4,463	5,754	16,069	11,108	9,490	-	598
Property Insurance	7,123	271	2,590	3,885	2,121	6,899	31,762	5,943	-	761
Retirement Administration	61,690	3,563	14,831	23,732	22,536	63,466	40,337	51,606	-	2,367
County Maintenance	249,086	-	90,583	135,864	74,169	226,446	1,110,677	-	-	26,626
Human Services Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	37,166	-	-	-	-	-	101,880	-	-
Information Services	170,216	35,817	67,667	168,763	91,955	355,487	455,930	135,950	133	1,521
Commissioners	16,002	2,245	4,241	6,239	6,499	22,864	30,828	22,751	4,309	570
Solicitor	11,346	10,239	40,954	-	-	44,293	100	-	-	-
Purchasing	9,775	2,218	2,630	3,493	962	17,919	15,564	34,759	19	195
Controller	27,296	8,885	7,539	9,558	14,654	80,194	168,764	92,633	34,293	735
Treasurer	1,539	367	556	2,521	11	358	546	5,988	119	-
Human Resources/Risk Mgmt	78,235	4,790	19,393	30,581	25,899	71,679	48,988	66,111	-	2,775
Payroll Office	13,038	1,168	3,330	5,042	4,873	13,371	9,953	10,998	-	501
Central Telephone	720	98	403	488	464	1,099	2,112	2,770	-	98
Archives	7,177	2,006	46,091	198,930	25,767	81,327	18,574	-	-	16
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	45,775	7,630	-	-	-	32,045	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	1,162,497	117,728	466,715	837,932	409,070	1,440,819	3,942,989	540,879	38,873	84,654
Roll Forward										
Proposed Costs	1,162,497	117,728	466,715	837,932	409,070	1,440,819	3,942,989	540,879	38,873	84,654

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Controlled Subst	Conflicts Counsel	Probation	Youth Development Ctr	Maint Adults	Prison	Public Safety	EMA	Radiation Act
Building Depreciation	-	-	305,508	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Liability Insurance	-	290	23,607	5,664	-	88,321	-	757	-
Property Insurance	-	-	4,898	1,939	-	68,809	-	-	-
Retirement Administration	-	1,184	106,183	25,507	-	317,945	-	2,971	-
County Maintenance	-	-	164,447	-	-	-	-	-	-
Human Services Center	-	-	10,871	-	-	-	-	-	-
County Annex	-	-	-	-	-	6,729	-	-	-
Information Services	927	6,469	362,937	36,583	-	339,437	42	21,109	-
Commissioners	1,663	318	27,362	7,127	-	85,865	-	921	177
Solicitor	-	10,239	8,367	5,119	-	14,082	-	10,239	-
Purchasing	1,924	1,061	11,678	5,751	-	36,682	-	1,238	667
Controller	11,707	624	41,848	14,901	-	165,620	-	2,558	1,407
Treasurer	1,877	-	5,878	-	-	874	-	40	-
Human Resources/Risk Mgmt	-	1,169	138,434	33,631	-	424,271	-	2,922	-
Payroll Office	-	251	22,536	5,497	-	67,898	-	172	-
Central Telephone	-	-	2,295	-	-	2,343	-	-	-
Archives	-	-	26,806	1,276	-	270	-	475	-
Human Services	-	-	-	2,013	-	-	-	-	-
Fleet Management	44,249	-	24,414	4,578	-	25,940	-	9,157	-
	-	-	-	-	-	-	-	-	-
Total Allocated	62,347	21,605	1,288,069	149,586	-	1,645,086	42	52,559	2,251
Roll Forward									
Proposed Costs	62,347	21,605	1,288,069	149,586	-	1,645,086	42	52,559	2,251

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	HazMat	Parks	Conservation	AG Land Pres	Planning	Coop Extension	Pleasant Acres	Human Services MLR	Children & Youth
Building Depreciation	-	-	-	-	247,547	-	-	17,680	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Liability Insurance	-	3,861	2,620	403	-	906	-	-	21,331
Property Insurance	-	4,670	510	129	4,065	1,249	-	301	-
Retirement Administration	-	16,014	10,676	1,776	-	4,155	-	-	97,874
County Maintenance	-	-	-	-	174,950	-	-	-	-
Human Services Center	-	-	-	-	-	-	-	19,765	-
County Annex	-	-	69,895	17,702	-	171,149	-	-	-
Information Services	-	32,060	1,017	8,782	9,437	42	-	-	383,150
Commissioners	544	10,704	2,456	428	37	1,410	-	-	54,536
Solicitor	-	5,119	-	5,119	3,443	-	-	-	32,595
Purchasing	3,688	15,133	59	-	-	1,529	-	-	19,017
Controller	4,339	50,864	2,241	554	293	4,547	-	-	269,522
Treasurer	11	2,185	247	-	-	30	-	-	6,533
Human Resources/Risk Mgmt	-	24,001	10,513	1,750	-	4,091	-	-	124,983
Payroll Office	-	4,206	2,291	375	-	876	-	-	20,994
Central Telephone	-	86	-	-	646	-	-	-	2,295
Archives	-	16	746	16	16	199	-	-	14,475
Human Services	-	-	-	-	-	-	-	-	7,457
Fleet Management	-	36,622	13,731	-	3,052	3,052	-	-	25,940
	-	-	-	-	-	-	-	-	-
Total Allocated	8,582	205,541	117,002	37,034	443,486	193,235	-	37,746	1,080,702
Roll Forward									
Proposed Costs	8,582	205,541	117,002	37,034	443,486	193,235	-	37,746	1,080,702

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Children & Youth MLR	E-911	E-911 Maintenance	Liquid Fuels	SC Training Ctr	Agency on Aging	Aging MLR	MH/IDD	MH/IDD MLR (3rd Floor)
Building Depreciation	303,460	-	-	-	-	-	146,759	-	164,883
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Liability Insurance	-	12,406	360	-	-	8,528	-	18,492	-
Property Insurance	5,177	18,781	-	-	-	-	2,501	-	2,876
Retirement Administration	-	45,676	2,367	-	-	36,775	-	83,043	-
County Maintenance	-	-	-	-	-	-	-	-	-
Human Services Center	339,222	-	-	-	-	-	164,053	-	184,311
County Annex	-	-	-	-	-	-	-	-	-
Information Services	-	191,659	-	-	-	68,723	-	272,563	-
Commissioners	-	13,652	1,135	806	-	16,308	-	32,811	-
Solicitor	-	57,248	-	-	-	5,119	-	15,357	-
Purchasing	-	5,634	2,041	550	-	22,511	-	13,445	-
Controller	-	33,399	5,236	5,949	-	67,693	-	124,463	-
Treasurer	-	179	-	586	-	2,820	-	3,534	-
Human Resources/Risk Mgmt	-	57,633	2,995	-	-	45,389	-	103,839	-
Payroll Office	-	9,830	501	-	-	7,873	-	17,576	-
Central Telephone	-	-	-	-	-	1,294	-	2,233	-
Archives	-	365	-	-	-	12,895	-	13,839	-
Human Services	-	-	-	-	-	3,629	-	6,247	-
Fleet Management	-	10,683	-	6,104	-	7,630	-	9,157	-
	-	-	-	-	-	-	-	-	-
Total Allocated	647,859	457,145	14,635	13,995	-	307,187	313,313	716,599	352,070
Roll Forward									
Proposed Costs	647,859	457,145	14,635	13,995	-	307,187	313,313	716,599	352,070

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Health Choices	Health Choices MLR	Domestic Relations	Domestic Relations MLR	Weatherization Liheap	CDBG	Public Relations	Retirement Fund	Drug & Alcohol
Building Depreciation	-	19,453	-	325,817	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-
Liability Insurance	679	-	7,616	-	-	-	150	-	1,750
Property Insurance	-	332	-	5,180	-	-	-	-	-
Retirement Administration	2,367	-	38,563	-	-	-	592	-	8,901
County Maintenance	-	-	-	181,144	-	-	-	-	-
Human Services Center	-	21,742	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-
Information Services	832	-	13,858	-	-	-	-	-	40,583
Commissioners	2,328	-	10,363	-	1,479	1,734	208	882	5,309
Solicitor	-	-	-	-	5,119	5,119	-	-	15,357
Purchasing	99	-	3,512	-	-	-	19	-	2,082
Controller	14,796	-	16,630	-	11,653	12,457	712	6,844	27,147
Treasurer	49	-	4,914	-	179	1,658	-	239	1,112
Human Resources/Risk Mgmt	2,339	-	50,652	-	-	-	581	-	10,731
Payroll Office	501	-	8,124	-	-	-	124	-	1,874
Central Telephone	98	-	965	-	-	-	-	-	207
Archives	-	-	18,226	-	-	-	-	-	-
Human Services	199	-	-	-	-	-	-	-	605
Fleet Management	-	-	-	-	4,578	1,526	-	-	-
	-	-	-	-	-	-	-	-	-
Total Allocated	24,287	41,527	173,423	512,141	23,008	22,494	2,386	7,965	115,658
Roll Forward			36,116						
Proposed Costs	24,287	41,527	209,539	512,141	23,008	22,494	2,386	7,965	115,658

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	MH/IDD MLR (Basement)	HSDf	HAP	MATP	SFPP	CASSP	Hum Svcs County	Drug & Alcohol MLR	HMIS	CTC
Building Depreciation	15,914	-	-	-	-	-	-	37,133	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-
Property Insurance	271	-	-	-	-	-	-	633	-	-
Retirement Administration	-	-	-	-	-	-	-	-	-	-
County Maintenance	-	-	-	-	-	-	-	-	-	-
Human Services Center	17,789	-	-	-	-	-	-	41,507	-	-
County Annex	-	-	-	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	-	-	-	-	-
Commissioners	-	-	-	-	-	-	-	-	-	-
Solicitor	-	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-	-
Controller	-	-	-	-	-	-	-	-	-	-
Treasurer	-	-	-	-	-	-	-	-	-	-
Human Resources/Risk Mgmt	-	-	-	-	-	-	-	-	-	-
Payroll Office	-	-	-	-	-	-	-	-	-	-
Central Telephone	-	-	-	-	-	-	-	-	-	-
Archives	-	-	-	-	-	-	-	-	-	-
Human Services	-	35,523	19,218	-	1,623	35,278	-	-	-	-
Fleet Management	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-
Total Allocated	33,974	35,523	19,218	-	1,623	35,278	-	79,273	-	-
Roll Forward										
Proposed Costs	33,974	35,523	19,218	-	1,623	35,278	-	79,273	-	-

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

Central Services Departments	Human Services FGDM	SOC	HCMU	Weatherization DOE	Bridge to Health	Other	Subtotal	Direct Billed	Unallocated	Total
Building Depreciation	6,627	-	-	-	-	37,628	5,531,000	-	-	5,531,000
Equipment Depreciation	-	-	-	-	-	(9)	(9)	-	-	(9)
Liability Insurance	-	-	-	-	-	11	274,033	-	-	274,033
Property Insurance	113	-	-	-	-	2,693	196,459	-	-	196,459
Retirement Administration	-	-	-	-	-	19	1,119,943	-	-	1,119,943
County Maintenance	-	-	-	-	-	26,587	2,761,758	-	-	2,761,758
Human Services Center	7,413	-	-	-	-	1,111	807,784	-	-	807,784
County Annex	-	-	-	-	-	191,058	685,612	-	-	685,612
Information Services	-	-	-	-	-	924	3,667,580	55,499	-	3,723,079
Commissioners	590	-	-	478	-	6,341	442,235	-	686,301	1,128,536
Solicitor	-	-	-	-	-	5,122	381,363	-	-	381,363
Purchasing	1,374	-	-	-	-	13,129	261,484	-	-	261,484
Controller	4,588	-	-	3,736	-	45,207	1,598,479	-	171,001	1,769,480
Treasurer	139	-	-	100	-	6,501	75,889	-	651,049	726,938
Human Resources/Risk Mgmt	-	-	-	-	-	(9)	1,436,595	-	-	1,436,595
Payroll Office	-	-	-	-	-	488	244,421	-	-	244,421
Central Telephone	110	-	-	-	-	(5)	21,760	-	-	21,760
Archives	-	-	-	-	-	678	530,807	-	421,194	952,001
Human Services	6,603	47,438	26,564	-	32,932	(7)	225,322	486,221	-	711,543
Fleet Management	-	-	-	-	-	1,805	334,455	-	-	334,455
	-	-	-	-	-	-	-	-	-	-
Total Allocated	27,557	47,438	26,564	4,314	32,932	339,272	20,596,970	541,720	1,929,545	23,068,234
Roll Forward							36,116	-	-	36,116
Proposed Costs	27,557	47,438	26,564	4,314	32,932	339,272	20,633,086	541,720	1,929,545	23,104,350

YORK COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2019</u>	<u>Fixed Costs Fiscal 2019</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Voter Registration	319,262			319,262		319,262
Tax Assessment	439,141			439,141		439,141
Weights & Measurers	8,940			8,940		8,940
Tax Collectors	17,412			17,412		17,412
Tax Claims	101,067			101,067		101,067
Recorder of Deeds	261,553			261,553		261,553
Traffic Safety	116,289			116,289		116,289
Veteran's Affairs	123,100			123,100		123,100
Register of Wills	383,272			383,272		383,272
Sheriff	1,162,497			1,162,497		1,162,497
Coroner	117,728			117,728		117,728
Prothonotary	466,715			466,715		466,715
Clerk Courts	837,932			837,932		837,932
Public Defender	409,070			409,070		409,070
District Attorney	1,440,819			1,440,819		1,440,819
Courts	3,942,989			3,942,989		3,942,989
District Justices	540,879			540,879		540,879
Constables	38,873			38,873		38,873
Divorce Masters	84,654			84,654		84,654
Controlled Subst	62,347			62,347		62,347
Conflicts Counsel	21,605			21,605		21,605
Probation	1,288,069			1,288,069		1,288,069
Youth Development Ctr	149,586			149,586		149,586
Maint Adults	-			-		-
Prison	1,645,086			1,645,086		1,645,086
Public Safety	42			42		42
EMA	52,559			52,559		52,559
Radiation Act	2,251			2,251		2,251
HazMat	8,582			8,582		8,582
Parks	205,541			205,541		205,541
Conservation	117,002			117,002		117,002
AG Land Pres	37,034			37,034		37,034
Planning	443,486			443,486		443,486
Coop Extension	193,235			193,235		193,235
Pleasant Acres	-			-		-
Human Services MLR	37,746			37,746		37,746
Children & Youth	1,080,702			1,080,702		1,080,702
Children & Youth MLR	647,859			647,859		647,859

YORK COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2019</u>	<u>Fixed Costs Fiscal 2019</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
E-911	457,145			457,145		457,145
E-911 Maintenance	14,635			14,635		14,635
Liquid Fuels	13,995			13,995		13,995
SC Training Ctr	-			-		-
Agency on Aging	307,187			307,187		307,187
Aging MLR	313,313			313,313		313,313
MH/IDD	716,599			716,599		716,599
MH/IDD MLR (3rd Floor)	352,070			352,070		352,070
Health Choices	24,287			24,287		24,287
Health Choices MLR	41,527			41,527		41,527
Domestic Relations	173,423	137,307	36,116	209,539		209,539
Domestic Relations MLR	512,141			512,141		512,141
Weatherization Liheap	23,008			23,008		23,008
CDBG	22,494			22,494		22,494
Public Relations	2,386			2,386		2,386
Retirement Fund	7,965			7,965		7,965
Drug & Alcohol	115,658			115,658		115,658
MH/IDD MLR (Basement)	33,974			33,974		33,974
HADF	35,523			35,523		35,523
HAP	19,218			19,218		19,218
MATP	-			-		-
SFPP	1,623			1,623		1,623
CASSP	35,278			35,278		35,278
Hum Svcs County	-			-		-
Drug & Alcohol MLR	79,273			79,273		79,273
HMIS	-			-		-
CTC	-			-		-
Human Services FGDM	27,557			27,557		27,557
SOC	47,438			47,438		47,438
HCMU	26,564			26,564		26,564
Weatherization DOE	4,314			4,314		4,314
Bridge to Health	32,932			32,932		32,932
Other	339,272			339,272		339,272
Sub Total	20,596,970	137,307	36,116	20,633,086		20,633,086
Direct Billed	541,720					541,720
Unallocated	1,929,545					1,929,545
Total	23,068,235					23,104,350

YORK COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Depreciation	-	6,033,019	-
Equipment Depreciation	-	791,662	-
Liability Insurance	307,863	(13,869)	-
Property Insurance	207,477	-	-
Retirement Administration	1,204,483	-	-
County Maintenance	7,499,954	(4,458,204)	-
Human Services Center	712,101	29,551	-
County Annex	743,842	-	-
Information Services	3,828,802	(413,046)	-
Commissioners	2,367,178	(1,488,788)	-
Solicitor	490,858	-	-
Purchasing	216,398	-	-
Controller	1,472,647	-	-
Treasurer	552,813	-	-
Human Resources/Risk Mgmt	1,324,900	-	-
Payroll Office	232,866	-	-
Central Telephone	300,145	(279,576)	-
Archives	619,482	(36,082)	-
Human Services	2,618,842	(2,013,057)	-
Fleet Management	773,747	(557,773)	-
Voter Registration			319,262
Tax Assessment			439,141
Weights & Measurers			8,940
Tax Collectors			17,412
Tax Claims			101,067
Recorder of Deeds			261,553
Traffic Safety			116,289
Veteran's Affairs			123,100
Register of Wills			383,272
Sheriff			1,162,497
Coroner			117,728
Prothonotary			466,715
Clerk Courts			837,932
Public Defender			409,070
District Attorney			1,440,819
Courts			3,942,989
District Justices			540,879
Constables			38,873
Divorce Masters			84,654
Controlled Subst			62,347

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Conflicts Counsel			21,605
Probation			1,288,069
Youth Development Ctr			149,586
Maint Adults			-
Prison			1,645,086
Public Safety			42
EMA			52,559
Radiation Act			2,251
HazMat			8,582
Parks			205,541
Conservation			117,002
AG Land Pres			37,034
Planning			443,486
Coop Extension			193,235
Pleasant Acres			-
Human Services MLR			37,746
Children & Youth			1,080,702
Children & Youth MLR			647,859
E-911			457,145
E-911 Maintenance			14,635
Liquid Fuels			13,995
SC Training Ctr			-
Agency on Aging			307,187
Aging MLR			313,313
MH/IDD			716,599
MH/IDD MLR (3rd Floor)			352,070
Health Choices			24,287
Health Choices MLR			41,527
Domestic Relations			173,423
Domestic Relations MLR			512,141
Weatherization Liheap			23,008
CDBG			22,494
Public Relations			2,386
Retirement Fund			7,965
MH/IDD MLR (Basement)			33,974
HSDF			35,523
HAP			19,218
MATP			-
SFPP			1,623
CASSP			35,278

2019 Actual

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			79,273
HMIS			-
CTC			-
Human Services FGDM			27,557
SOC			47,438
HCMU			26,564
Weatherization DOE			4,314
Bridge to Health			32,932
Other			339,272
Direct Billed			541,720
Unallocated			1,929,545
			<u>1,929,545</u>
Totals	<u>25,474,398</u>	<u>(2,406,163)</u>	<u>23,068,235</u>

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Human Services Center	County Annex	Information Services	Commissioners	Solicitor	Purchasing	Controller
Schedule Reference:													
Building Depreciation	(6,033,019)	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	(791,662)	-	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	(294,063)	-	-	-	-	-	-	5	-	-	64
Property Insurance	-	-	-	(207,536)	-	-	-	-	-	7	-	-	52
Retirement Administration	-	-	142	-	(1,207,131)	-	-	-	-	259	-	54	1,494
County Maintenance	25,219	29,004	3,159	644	17,198	(3,252,536)	15,785	-	29,022	5,897	12,624	10,779	27,471
Human Services Center	-	-	981	-	5,338	53,860	(823,569)	-	285	1,841	-	3,112	8,744
County Annex	-	8,980	675	-	3,563	23,179	-	(793,459)	-	1,233	-	1,061	5,905
Information Services	122,814	442,570	3,742	2,009	16,607	84,436	-	-	(4,139,271)	4,244	4,577	8,836	13,339
Commissioners	58,747	-	1,587	965	4,746	41,518	-	-	30,655	(1,162,157)	71,387	865	39,168
Solicitor	10,467	-	727	172	2,367	7,398	-	-	12,645	830	(531,383)	341	2,658
Purchasing	32,164	1,214	386	528	1,776	22,731	-	-	11,820	1,421	-	(298,839)	8,293
Controller	62,921	223,427	1,847	1,033	7,718	44,468	-	-	96,429	2,116	10,239	2,669	(1,940,352)
Treasurer	42,130	-	1,226	692	4,746	29,775	-	-	81,486	4,320	10,239	1,728	16,813
Human Resources/Risk Mgmt	46,930	6,944	1,388	771	6,522	33,167	-	-	74,325	2,371	10,239	2,413	8,452
Payroll Office	-	-	421	-	1,776	-	-	-	23,008	473	-	452	918
Central Telephone	-	-	165	-	-	-	-	-	-	421	-	78	1,362
Archives	82,418	1,006	1,200	2,623	5,338	150,246	-	107,847	14,169	2,737	-	1,433	10,159
Human Services	-	-	1,726	-	6,522	-	-	-	42,348	2,765	30,715	2,141	9,351
Fleet Management	18,209	78,526	658	1,640	2,971	-	-	-	-	2,681	-	1,393	16,629
Voter Registration	57,581	-	715	2,781	3,563	40,694	-	-	48,604	12,120	51,192	3,003	90,987
Tax Assessment	126,063	-	2,867	2,071	14,240	89,093	-	-	150,950	3,821	5,119	1,470	5,660
Weights & Measurers	-	-	148	39	592	-	-	5,379	186	139	-	59	156
Tax Collectors	-	-	2,022	-	-	-	-	-	43	2,911	-	353	1,202
Tax Claims	-	-	-	-	-	-	-	-	311	10,204	5,119	490	63,545
Recorder of Deeds	81,321	-	824	1,336	3,563	57,472	-	-	97,232	1,422	5,119	1,120	3,934
Traffic Safety	-	-	394	618	1,776	-	-	84,654	7,794	2,225	-	1,728	14,708
Mosquito Disease Control	-	-	192	-	592	-	-	-	1,387	380	-	254	1,075
Veteran's Affairs	33,022	-	687	542	2,971	23,337	-	-	33,376	2,718	5,119	785	16,922
Register of Wills	162,930	-	1,254	2,590	5,930	90,583	-	-	53,124	1,775	-	1,865	4,204
Sheriff	448,025	-	15,454	7,123	61,690	249,086	-	-	170,216	16,002	11,346	9,775	27,296
Coroner	-	-	1,265	271	3,563	-	-	37,166	35,817	2,245	10,239	2,218	8,885
Prothonotary	162,930	-	2,977	2,590	14,831	90,583	-	-	67,667	4,241	40,954	2,630	7,539
Clerk Courts	244,373	-	4,463	3,885	23,732	135,864	-	-	168,763	6,239	-	3,493	9,558
Public Defender	133,406	-	5,754	2,121	22,536	74,169	-	-	91,955	6,499	-	962	14,654
District Attorney	407,303	-	16,069	6,899	63,466	226,446	-	-	355,487	22,864	44,293	17,919	80,194
Courts	1,997,746	-	11,108	31,762	40,337	1,110,677	-	-	455,930	30,828	100	15,564	168,764
District Justices	-	-	9,490	5,943	51,606	-	-	101,880	135,950	22,751	-	34,759	92,633
Constables	-	-	-	-	-	-	-	-	133	4,309	-	19	34,293
Divorce Masters	47,891	-	598	761	2,367	26,626	-	-	1,521	570	-	195	735
Controlled Subst	-	-	-	-	-	-	-	-	927	1,663	-	1,924	11,707
Probation	305,508	-	23,607	4,898	106,183	164,447	10,871	-	362,937	27,362	8,367	11,678	41,848
Youth Development Ctr	-	-	5,664	1,939	25,507	-	-	-	36,583	7,127	5,119	5,751	14,901
Maint Adults	-	-	-	-	-	-	-	-	-	-	-	-	-
Prison	-	-	88,321	68,809	317,945	-	-	6,729	339,437	85,865	14,082	36,682	165,620
Public Safety	-	-	-	-	-	-	-	-	42	-	-	-	-
EMA	-	-	757	-	2,971	-	-	-	21,109	921	10,239	1,238	2,558
Radiation Act	-	-	-	-	-	-	-	-	-	177	-	667	1,407
HazMat	-	-	-	-	-	-	-	-	-	544	-	3,688	4,339
Parks	-	-	3,861	4,670	16,014	-	-	-	32,060	10,704	5,119	15,133	50,864
Conservation	-	-	2,620	510	10,676	-	-	69,895	1,017	2,456	-	59	2,241
AG Land Pres	-	-	403	129	1,776	-	-	17,702	8,782	428	5,119	-	554
Planning	247,547	-	-	4,065	-	174,950	-	-	9,437	37	3,443	-	293
Coop Extension	-	-	906	1,249	4,155	-	-	171,149	42	1,410	-	1,529	4,547
Pleasant Acres	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services MLR	17,680	-	-	301	-	-	19,765	-	-	-	-	-	-
Children & Youth	-	-	21,331	-	97,874	-	-	-	383,150	54,536	32,595	19,017	269,522

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Depreciation	Equipment Depreciation	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Human Services Center	County Annex	Information Services	Commissioners	Solicitor	Purchasing	Controller
Schedule Reference:													
Children & Youth MLR E-911	303,460	-	-	5,177	-	-	339,222	-	-	-	-	-	-
E-911 Maintenance	-	-	12,406	18,781	45,676	-	-	-	191,659	13,652	57,248	5,634	33,399
Liquid Fuels	-	-	360	-	2,367	-	-	-	-	1,135	-	2,041	5,236
SC Training Ctr	-	-	-	-	-	-	-	-	-	806	-	550	5,949
Agency on Aging	-	-	-	-	-	-	-	-	68,723	16,308	5,119	22,511	67,693
Aging MLR	146,759	-	-	2,501	-	-	164,053	-	-	-	-	-	-
MH/IDD	-	-	18,492	-	83,043	-	-	-	272,563	32,811	15,357	13,445	124,463
MH/IDD MLR (3rd Floor)	164,883	-	-	2,876	-	-	184,311	-	-	-	-	-	-
Health Choices	-	-	679	-	2,367	-	-	-	832	2,328	-	99	14,796
Health Choices MLR	19,453	-	-	332	-	-	21,742	-	-	-	-	-	-
Domestic Relations	-	-	7,616	-	38,563	-	-	-	13,858	10,363	-	3,512	16,630
Domestic Relations MLR	325,817	-	-	5,180	-	181,144	-	-	-	-	-	-	-
Weatherization Lineap	-	-	-	-	-	-	-	-	-	1,479	5,119	-	11,653
CDBG	-	-	-	-	-	-	-	-	-	1,734	5,119	-	12,457
Public Relations	-	-	150	-	592	-	-	-	-	208	-	19	712
Retirement Fund	-	-	-	-	-	-	-	-	-	882	-	-	6,844
Drug & Alcohol	-	-	1,750	-	8,901	-	-	-	40,583	5,309	15,357	2,082	27,147
MH/IDD MLR (Basement)	15,914	-	-	271	-	-	17,789	-	-	-	-	-	-
HSDP	-	-	-	-	-	-	-	-	-	-	-	-	-
HAP	-	-	-	-	-	-	-	-	-	-	-	-	-
MATP	-	-	-	-	-	-	-	-	-	-	-	-	-
SFPP	-	-	-	-	-	-	-	-	-	-	-	-	-
CASSP	-	-	-	-	-	-	-	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	-	-	-
Drug & Alcohol MLR	37,133	-	-	633	-	-	41,507	-	-	-	-	-	-
HMIS	-	-	-	-	-	-	-	-	-	-	-	-	-
CTC	-	-	-	-	-	-	-	-	-	-	-	-	-
Human Services FGDM	6,627	-	-	113	-	-	7,413	-	-	590	-	1,374	4,588
SOC	-	-	-	-	-	-	-	-	-	-	-	-	-
HCMU	-	-	-	-	-	-	-	-	-	478	-	-	3,736
Weatherization DOE	-	-	-	-	-	-	-	-	-	-	-	-	-
Bridge to Health	-	-	-	-	-	-	-	-	-	6,341	5,122	13,129	45,207
Other	37,628	(9)	11	2,693	19	26,587	1,111	191,058	924	686,301	-	-	171,001
Unallocated	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Billings	-	-	-	-	-	-	-	-	55,499	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Treasurer	Human Resources/Risk Mgmt	Payroll Office	Central Telephone	Archives	Human Services	Fleet Management	Total Plan Allocation
Schedule Reference:	-	-	-	-	-	-	-	-
Building Depreciation	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-
Retirement Administration	-	566	121	12	-	-	-	-
County Maintenance	482	21,317	3,537	133	-	-	8,515	-
Human Services Center	-	6,657	1,099	-	-	-	-	-
County Annex	-	4,290	731	-	-	-	-	-
Information Services	75	15,941	3,416	800	109	-	-	-
Commissioners	23,909	4,554	976	158	4,532	-	-	-
Solicitor	102	2,280	489	49	-	-	-	-
Purchasing	-	1,706	366	36	-	-	-	-
Controller	204	7,402	1,629	158	5,445	-	-	-
Treasurer	(755,682)	5,380	1,179	145	3,010	-	-	-
Human Resources/Risk Mgmt	-	(1,525,408)	1,385	194	5,407	-	-	-
Payroll Office	-	1,750	(262,934)	36	1,234	-	-	-
Central Telephone	-	855	251	(23,701)	-	-	-	-
Archives	3,703	5,261	1,126	-	(972,666)	-	-	-
Human Services	269	7,276	1,583	134	928	(711,543)	-	-
Fleet Management	-	3,578	625	86	-	-	(342,970)	-
Voter Registration	49	4,158	749	171	2,895	-	-	319,262
Tax Assessment	1,162	18,600	3,124	391	5,353	-	9,157	439,141
Weights & Measurers	11	581	124	-	-	-	1,526	8,940
Tax Collectors	11	8,120	2,750	-	-	-	-	17,412
Tax Claims	21,398	-	-	-	-	-	-	101,067
Recorder of Deeds	824	3,934	831	146	2,475	-	-	261,553
Traffic Safety	228	1,750	414	-	-	-	-	116,289
Mosquito Disease Control	-	1,012	251	-	-	-	6,104	11,247
Veteran's Affairs	-	2,922	625	74	-	-	-	123,100
Register of Wills	516	7,152	1,292	159	49,898	-	-	383,272
Sheriff	1,539	78,235	13,038	720	7,177	-	45,775	1,162,497
Coroner	367	4,790	1,168	98	2,006	-	-	117,728
Prothonotary	556	19,393	3,330	403	46,091	-	-	466,715
Clerk Courts	2,521	30,581	5,042	488	198,930	-	-	837,932
Public Defender	11	25,899	4,873	464	25,767	-	-	409,070
District Attorney	358	71,679	13,371	1,099	81,327	-	32,045	1,440,819
Courts	546	48,988	9,953	2,112	18,574	-	-	3,942,989
District Justices	5,988	66,111	10,998	2,770	-	-	-	540,879
Constables	119	-	-	-	-	-	-	38,873
Divorce Masters	-	2,775	501	98	16	-	-	84,654
Controlled Subst	1,877	-	-	-	-	-	44,249	62,347
Probation	5,878	138,434	22,536	2,295	26,806	-	24,414	1,288,069
Youth Development Ctr	-	33,631	5,497	-	1,276	2,013	4,578	149,586
Maint Adults	-	-	-	-	-	-	-	-
Prison	874	424,271	67,898	2,343	270	-	25,940	1,645,086
Public Safety	-	-	-	-	-	-	-	42
EMA	40	2,922	172	-	475	-	9,157	52,559
Radiation Act	-	-	-	-	-	-	-	2,251
HazMat	11	-	-	-	-	-	-	8,582
Parks	2,185	24,001	4,206	86	16	-	36,622	205,541
Conservation	247	10,513	2,291	-	746	-	13,731	117,002
AG Land Pres	-	1,750	375	-	16	-	-	37,034
Planning	-	-	-	646	16	-	3,052	443,486
Coop Extension	30	4,091	876	-	199	-	3,052	193,235
Pleasant Acres	-	-	-	-	-	-	-	-
Human Services MLR	-	-	-	-	-	-	-	37,746
Children & Youth	6,533	124,983	20,994	2,295	14,475	7,457	25,940	1,080,702

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Treasurer	Human Resources/Risk Mgmt	Payroll Office	Central Telephone	Archives	Human Services	Fleet Management	Total Plan Allocation
Schedule Reference:								647,859
Children & Youth MLR	-	-	-	-	-	-	-	457,145
E-911	179	57,633	9,830	-	365	-	10,683	14,635
E-911 Maintenance	-	2,995	501	-	-	-	-	13,995
Liquid Fuels	586	-	-	-	-	-	6,104	-
SC Training Ctr	-	-	-	-	-	-	-	307,187
Agency on Aging	2,820	45,389	7,873	1,294	12,895	3,629	7,630	313,313
Aging MLR	-	-	-	-	-	-	-	716,599
MH/IDD	3,534	103,839	17,576	2,233	13,839	6,247	9,157	352,070
MH/IDD MLR (3rd Floor)	-	-	-	-	-	-	-	24,287
Health Choices	49	2,339	501	98	-	199	-	41,527
Health Choices MLR	-	-	-	-	-	-	-	173,423
Domestic Relations	4,914	50,652	8,124	965	18,226	-	-	512,141
Domestic Relations MLR	-	-	-	-	-	-	-	23,008
Weatherization Liheap	179	-	-	-	-	-	4,578	22,494
CDBG	1,658	-	-	-	-	-	1,526	2,386
Public Relations	-	581	124	-	-	-	-	7,965
Retirement Fund	239	-	-	-	-	-	-	115,658
Drug & Alcohol	1,112	10,731	1,874	207	-	605	-	33,974
MH/IDD MLR (Basement)	-	-	-	-	-	-	-	35,523
HSDf	-	-	-	-	-	35,523	-	19,218
HAP	-	-	-	-	-	19,218	-	-
MATP	-	-	-	-	-	-	-	1,623
SFPP	-	-	-	-	-	1,623	-	35,278
CASSP	-	-	-	-	-	35,278	-	-
Hum Svcs County	-	-	-	-	-	-	-	79,273
Drug & Alcohol MLR	-	-	-	-	-	-	-	-
HMIS	-	-	-	-	-	-	-	-
CTC	-	-	-	-	-	-	-	-
Human Services FGDM	139	-	-	110	-	6,603	-	27,557
SOC	-	-	-	-	-	47,438	-	47,438
HCMU	-	-	-	-	-	26,564	-	26,564
HCMU	-	-	-	-	-	-	-	4,314
Weatherization DOE	100	-	-	-	-	-	-	32,932
Bridge to Health	-	-	-	-	-	32,932	-	339,272
Other	6,501	(9)	488	(5)	678	(7)	1,805	1,929,545
Unallocated	651,049	-	-	-	421,194	-	-	541,720
Direct Billings	-	-	-	-	-	486,221	-	-
Totals								23,068,235

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
Archives Building	Direct Allocation Based on Percentage Occupied
Equipment Depreciation	
General Equipment	Actual Depreciation by Department
Data Processing Equipment	Cost of Equipment by Department
Liability Insurance	
General Liability	Gross Salary/Wages By Department
Employee Liability	Employees By Department
Automobile	Number Of Covered Vehicles By Department

YORK COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
Property Insurance	
Admin Center	Net Usable Square Footage Occupied - Courthouse
Annex Building	Net Usable Square Footage Occupied - Annex Bldg
Human Services Center	Net Usable Square Footage Occupied - Human Services
Judicial Center	Net Usable Square Footage Occupied - Judicial Center
Other Property	Applicable Premiums by Department
Retirement Administration	
Administration	Full-Time Employees By Dept
County Maintenance	
Departmental Administration	Net Usable Square Footage Occupied
Admin Center	Net Usable Square Footage Occupied - Courthouse
Judicial Center	Net Usable Square Footage Occupied - Judicial Center
Emergency Services Center	Net Usable Square Footage Occupied - ESC
Archives Building	Direct Allocation
Human Services Center	
Human Services Center	Net Usable Square Footage Occupied
Other	Direct Allocation
County Maintenance	Direct Allocation
County Annex	
County Annex	Net Usable Square Footage Occupied
Information Services	
Operations	Actual Operation Support Hours By Department
Program/Tech	Actual Program/Tech Support Hours By Department
Help Desk	Equipment Number of Devices Maintained by Department (EX: Aging and 911)

YORK COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>	
Commissioners	<ul style="list-style-type: none"> Budget Co-Wide Admin 	<ul style="list-style-type: none"> Transactions By Department (Expense & Revenue) Employees By Department
Solicitor	<ul style="list-style-type: none"> Legal Counsel Other Legal Counsel 	<ul style="list-style-type: none"> Actual Time Spent By Department Analysis of Invoices Paid
Purchasing	<ul style="list-style-type: none"> Purchasing 	<ul style="list-style-type: none"> Total Purchase Transactions (PO) By Department
Controller	<ul style="list-style-type: none"> General Accounting Revenue Accounting Retirement Admin Accounting Services Check Process 	<ul style="list-style-type: none"> Transactions By Department (Expense) Transactions By Department (Revenue) Full-Time Employees By Dept Transactions By Department (Expense & Revenue) Transactions By Department (Expense & Payroll Checks)
Treasurer	<ul style="list-style-type: none"> Receipts 	<ul style="list-style-type: none"> Transactions By Department (Revenue)
Human Resources/Risk Mgmt	<ul style="list-style-type: none"> Personnel Admin Benefits Admin Labor Relations Risk/Liability 	<ul style="list-style-type: none"> Full-Time Equiv Employees By Dept Full-Time Employees By Dept Full-Time Equiv Union Employees By Dept Full-Time Equiv Employees By Dept (Ex:Tax Collectors)

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

<u>Department</u>		<u>Basis of Allocation</u>
Payroll Office	Payroll Processing	Payroll Checks Issued By Department
Central Telephone	Telephone Services	Number of Extensions 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 \$ 9,211. In addition to the building depreciation \$ 534,804 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, 2018 and 2019 there were additional improvements at a cost of \$7,910,244 resulted in additional depreciation of \$1,868,759. In addition to depreciation, \$ 2,373,100 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%) \$36,008 of depreciation. In addition to the depreciation, \$ 335,284 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. In 2019 The Annex Building was sold and will not be included in this section.

In 2005 the County created a new department (Fleet Management) which services all County vehicles. The cost of this facility was \$ 2,530,234, of which 13% (\$328,930) is occupied by fleet management. Of this amount, 2% (\$6,579) is allocable to depreciation and is directly allocated to Fleet Management based on percentage of space occupied. In 2015 additional improvements

Actual 2019

**York County, Pennsylvania
Building Depreciation**

costing \$10,734 were made resulting in an additional depreciation charge of (5%) \$537. In addition to depreciation \$ 11,093 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, \$ 34,194 of interest was paid to purchase and fund renovation cost to the building. Both will be allocated directly to the Archives central service department.

Ref: OMB 2CFR 200.436 Depreciation

**YORK COUNTY, PENNSYLVANIA
Building Depreciation
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	-		-	-
Deductions			-	
			-	
			-	
			-	
			-	
			-	
			-	
Total Deductions	-	-	-	-
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
Building Depreciation	2,744,544		2,744,544	2,744,544
Interest Expense	3,288,475		3,288,475	3,288,475
	-		-	-
	-		-	-
Total Departmental Cost Adjustments	6,033,019	-	6,033,019	6,033,019
Total to be Allocated	6,033,019	-	6,033,019	6,033,019

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	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	2,744,544		429,053	391,392	1,868,759	7,116	48,224
Interest Expense	3,288,475		534,804	335,284	2,373,100	11,093	34,194
	-						
	-						
Functional Cost	6,033,019	-	963,857	726,676	4,241,859	18,209	82,418
Additions: 1st Central Service Centers	-	-					
REALLOCATE ADMIN							
Allocable Costs	6,033,019	-	963,857	726,676	4,241,859	18,209	82,418
Unallocated	-						
1st Allocation	6,033,019	-	963,857	726,676	4,241,859	18,209	82,418
Additions: 2nd Central Service Centers	-	-					
REALLOCATE ADMIN							
Allocable Costs	-	-	-	-	-	-	-
Unallocated	-						
2nd Allocation	-	-	-	-	-	-	-
Total Allocated	6,033,019	-	963,857	726,676	4,241,859	18,209	82,418

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

User Department	Total	Admin Center	Human Services	Judicial Center	Fleet	Archives Building
County Maintenance	25,219	20,183	5,036	-	-	-
Information Services	122,814	107,162	-	15,652	-	-
Commissioners	58,747	58,747	-	-	-	-
Solicitor	10,467	10,467	-	-	-	-
Purchasing	32,164	32,164	-	-	-	-
Controller	62,921	62,921	-	-	-	-
Treasurer	42,130	42,130	-	-	-	-
Human Resources/Risk Mgmt	46,930	46,930	-	-	-	-
Archives	82,418	-	-	-	-	82,418
Fleet Management	18,209	-	-	-	18,209	-
Voter Registration	57,581	57,581	-	-	-	-
Tax Assessment	126,063	126,063	-	-	-	-
Weights & Measurers	-	-	-	-	-	-
Recorder of Deeds	81,321	81,321	-	-	-	-
Veteran's Affairs	33,022	33,022	-	-	-	-
Register of Wills	162,930	-	-	162,930	-	-
Sheriff	448,025	-	-	448,025	-	-
Coroner	-	-	-	-	-	-
Prothonotary	162,930	-	-	162,930	-	-
Clerk Courts	244,373	-	-	244,373	-	-
Public Defender	133,406	-	-	133,406	-	-
District Attorney	407,303	-	-	407,303	-	-
Courts	1,997,746	-	-	1,997,746	-	-
District Justices	-	-	-	-	-	-
Divorce Masters	47,891	-	-	47,891	-	-
Probation	305,508	-	9,723	295,785	-	-
Conservation	-	-	-	-	-	-
AG Land Pres	-	-	-	-	-	-
Planning	247,547	247,547	-	-	-	-
Coop Extension	-	-	-	-	-	-
Human Services MLR	17,680	-	17,680	-	-	-
Children & Youth MLR	303,460	-	303,460	-	-	-
MH/IDD MLR (3rd Floor)	164,883	-	164,883	-	-	-
Health Choices MLR	19,453	-	19,453	-	-	-
Domestic Relations MLR	325,817	-	-	325,817	-	-
MH/IDD MLR (Basement)	15,914	-	15,914	-	-	-
Drug & Alcohol MLR	37,133	-	37,133	-	-	-
Human Services FGDM	6,627	-	6,627	-	-	-
Other	37,628	37,619	8	1	-	-
Subtotal	6,033,019	963,857	726,676	4,241,859	18,209	82,418
Total	6,033,019	963,857	726,676	4,241,859	18,209	82,418

**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%	20,183		20,183	-	20,183
Information Services	7,880	11.118%	107,162		107,162	-	107,162
Commissioners	4,320	6.095%	58,747		58,747	-	58,747
Solicitor	770	1.086%	10,467		10,467	-	10,467
Purchasing	2,365	3.337%	32,164		32,164	-	32,164
Controller	4,627	6.528%	62,921		62,921	-	62,921
Treasurer	3,098	4.371%	42,130		42,130	-	42,130
Human Resources/Risk Mgmt	3,451	4.869%	46,930		46,930	-	46,930
Voter Registration	4,234	5.974%	57,581		57,581	-	57,581
Tax Assessment	9,270	13.079%	126,063		126,063	-	126,063
Recorder of Deeds	5,980	8.437%	81,321		81,321	-	81,321
Veteran's Affairs	2,428	3.426%	33,022		33,022	-	33,022
Planning	18,203	25.683%	247,547		247,547	-	247,547
Other	2,765	3.901%	37,619		37,619	-	37,619
<hr/>							
Subtotal	70,875	100.000%	963,857	-	963,857	-	963,857
Second Allocation Total	70,875						
<hr/>							
Total	70,875	100.000%	963,857	-	963,857	-	963,857

(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%	5,036		5,036	-	5,036
Probation	1,100	1.338%	9,723		9,723	-	9,723
Human Services MLR	2,000	2.433%	17,680		17,680	-	17,680
Children & Youth MLR	34,325	41.760%	303,460		303,460	-	303,460
Aging MLR	16,600	20.196%	146,759		146,759	-	146,759
MH/IDD MLR (3rd Floor)	18,650	22.690%	164,883		164,883	-	164,883
Health Choices MLR	2,200	2.677%	19,453		19,453	-	19,453
MH/IDD MLR (Basement)	1,800	2.190%	15,914		15,914	-	15,914
Drug & Alcohol MLR	4,200	5.110%	37,133		37,133	-	37,133
Human Services FGDM	750	0.912%	6,627		6,627	-	6,627
Other	-	0.000%	8		8	-	8
Subtotal	82,195	100.000%	726,676	-	726,676	-	726,676
Second Allocation Total	82,195						
Total	82,195	100.000%	726,676	-	726,676	-	726,676

(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%	15,652		15,652	-	15,652
Register of Wills	8,000	3.841%	162,930		162,930	-	162,930
Sheriff	22,000	10.562%	448,025		448,025	-	448,025
Prothonotary	8,000	3.841%	162,930		162,930	-	162,930
Clerk Courts	12,000	5.761%	244,373		244,373	-	244,373
Public Defender	6,550	3.145%	133,406		133,406	-	133,406
District Attorney	20,000	9.602%	407,303		407,303	-	407,303
Courts	98,098	47.096%	1,997,746		1,997,746	-	1,997,746
Divorce Masters	2,352	1.129%	47,891		47,891	-	47,891
Probation	14,525	6.973%	295,785		295,785	-	295,785
Domestic Relations MLR	16,000	7.681%	325,817		325,817	-	325,817
Other		0.001%	1		1	-	1
Subtotal	208,293	100.000%	4,241,859	-	4,241,859	-	4,241,859
Second Allocation Total	208,293						
Total	208,293	100.000%	4,241,859	-	4,241,859	-	4,241,859

(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%	18,209		18,209	-	18,209
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	18,209	-	18,209	-	18,209
Second Allocation	100						
<hr/>							
Total	100	100.000%	18,209	-	18,209	-	18,209

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

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%	82,418		82,418	-	82,418
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	82,418	-	82,418	-	82,418
Second Allocation	100						
Total	100	100.000%	82,418	-	82,418	-	82,418

(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 \$5,429 (6.67% of \$81,435) is allocated to departments based on the cost of purchased equipment and equipment in use. In 2017,2018 and 2019 the County purchased equipment in the amount of \$100,198 and was assigned a useful life of 5 years. Depreciation of \$16,871 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 \$3,336,020 of data processing equipment, depreciation applicable to this equipment is \$667,204. This cost is allocated to departments based on the cost of equipment levels at 12/31/19.

In addition to Equipment depreciation the County purchased Vehicles and a trailer in 2015, 2016,2017,2018 and 2019 and was assigned a useful life of five years. Depreciation of \$102,158 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

2019 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			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
Equipment Depreciation	791,662		791,662	791,662
	-		-	-
	-		-	-
	-		-	-
Total Departmental Cost Adjustments	<u>791,662</u>	<u>-</u>	<u>791,662</u>	<u>791,662</u>
Total to be Allocated	<u>791,662</u>	<u>-</u>	<u>791,662</u>	<u>791,662</u>

**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	791,662		124,458	667,204
	-			
Functional Cost	791,662	-	124,458	667,204
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	791,662	-	124,458	667,204
Unallocated	-			
1st Allocation	791,662	-	124,458	667,204
Additions: 2nd Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	-	-	-	-
Unallocated	-			
2nd Allocation	-	-	-	-
Total Allocated	791,662	-	124,458	667,204

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

User Department	Total	General Equipment	Data Processing Equipment
County Maintenance	29,004	29,004	-
Human Services Center	-	-	-
County Annex	8,980	8,980	-
Information Services	442,570	-	442,570
Commissioners	-	-	-
Solicitor	-	-	-
Purchasing	1,214	-	1,214
Controller	223,427	-	223,427
Treasurer	-	-	-
Human Resources/Risk Mgmt	6,944	6,944	-
Payroll Office	-	-	-
Central Telephone	-	-	-
Archives	1,006	1,006	-
Risk Management	-	-	-
Human Services	-	-	-
Fleet Management	78,526	78,526	-
Other	(9)	(2)	(7)
Subtotal	791,662	124,458	667,204
Total	791,662	124,458	667,204

**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	29,004	23.304%	29,004		29,004	-	29,004
Human Services Center	-	0.000%	-		-	-	-
County Annex	8,980	7.215%	8,980		8,980	-	8,980
Human Resources/Risk Mgmt	6,944	5.579%	6,944		6,944	-	6,944
Archives	1,005	0.808%	1,006		1,006	-	1,006
Fleet Management	78,525	63.094%	78,526		78,526	-	78,526
Other		0.001%	(2)		(2)	-	(2)
Subtotal	124,458	100.001%	124,458	-	124,458	-	124,458
Second Allocation Total	124,458						
Total	124,458	100.000%	124,458	-	124,458	-	124,458

(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	2,212,845	66.332%	442,570		442,570	-	442,570
Purchasing	6,055	0.182%	1,214		1,214	-	1,214
Controller	1,117,120	33.487%	223,427		223,427	-	223,427
Human Resources/Risk Mgmt	-	0.000%	-		-	-	-
Payroll Office	-	0.000%	-		-	-	-
Other		0.000%	(7)		(7)	-	(7)
							-
Subtotal	3,336,020	100.001%	667,204	-	667,204	-	667,204
Second Allocation Total	3,336,020						
Total	3,336,020	100.000%	667,204	-	667,204	-	667,204

(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 now directly charged to their respective department and will not be part of this plan.

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

Ref: OMB 2 CFR 200.431 Compensation and Fringe Benefits

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.

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

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

Ref: OMB 2 CFR 200.447 Insurance and Indemnification

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

	Total	General & Administration	General Liability	Employee Liability	Automobile
Other Expenses and Cost					
General Liability	37,956		37,956		
Excess Liability	83,388		83,388		
Terrorism / Crime	2,567		1,973	594	
Employee Liability	109,218			109,218	
Fees	60,865		60,865		
Automobile	13,869				13,869
Departmental Expenditures	307,863	-	184,182	109,812	13,869
Cost Adjustments					
Deductions	(13,869)				(13,869)
Departmental Cost Adjustments	-				
Functional Cost	293,994	-	184,182	109,812	-
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	293,994	-	184,182	109,812	-
Unallocated	-				
1st Allocation	293,994	-	184,182	109,812	-
Additions: 2nd Central Services Centers	69	69			
REALLOCATE ADMIN		(69)	43	26	-
Allocable Costs	69	-	43	26	-
Unallocated	-				
2nd Allocation	69	-	43	26	-
Total Allocated	294,063	-	184,225	109,838	-

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

User Department	Total	General Liability	Employee Liability	Automobile
Retirement Administration	142	90	52	-
County Maintenance	3,159	1,650	1,509	-
Human Services Center	981	512	469	-
County Annex	675	363	312	-
Information Services	3,742	2,285	1,457	-
Commissioners	1,587	1,171	416	-
Solicitor	727	518	209	-
Purchasing	386	230	156	-
Controller	1,847	1,171	676	-
Treasurer	1,226	705	521	-
Human Resources/Risk Mgmt	1,388	816	572	-
Payroll Office	421	265	156	-
Central Telephone	165	61	104	-
Archives	1,200	731	469	-
Human Services	1,726	1,050	676	-
Fleet Management	658	398	260	-
Voter Registration	715	403	312	-
Tax Assessment	2,867	1,566	1,301	-
Weights & Measurers	148	96	52	-
Recorder of Deeds	824	459	365	-
Veteran's Affairs	687	427	260	-
Register of Wills	1,254	733	521	-
Sheriff	15,454	10,040	5,414	-
Coroner	1,265	796	469	-
Prothonotary	2,977	1,571	1,406	-
Clerk Courts	4,463	2,381	2,082	-
Public Defender	5,754	3,725	2,029	-
District Attorney	16,069	10,499	5,570	-
Courts	11,108	6,944	4,164	-
District Justices	9,490	4,909	4,581	-
Divorce Masters	598	389	209	-
Conflicts Counsel	290	186	104	-
Probation	23,607	14,237	9,370	-
Prison	88,321	60,002	28,319	-
Public Safety	-	-	-	-
Parks	3,861	2,092	1,769	-
Conservation	2,620	1,683	937	-
Children & Youth	21,331	12,586	8,745	-
E-911	12,406	8,294	4,112	-
E-911 Maintenance	360	151	209	-
Other	11	10	1	-
Subtotal	294,063	184,225	109,838	-

2019 Actual

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

<u>User Department</u>	<u>Total</u>	<u>General Liability</u>	<u>Employee Liability</u>	<u>Automobile</u>
Total	294,063	184,225	109,838	-

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	52,038	0.049%	90		90	-	90
County Maintenance	960,176	0.896%	1,650		1,650	-	1,650
Human Services Center	298,435	0.278%	512		512	-	512
County Annex	211,157	0.197%	363		363	-	363
Information Services	1,329,683	1.240%	2,284		2,284	1	2,285
Commissioners	682,128	0.636%	1,171		1,171	-	1,171
Solicitor	301,456	0.281%	518		518	-	518
Purchasing	133,773	0.125%	230		230	-	230
Controller	681,476	0.636%	1,171		1,171	-	1,171
Treasurer	411,089	0.383%	705		705	-	705
Human Resources/Risk Mgmt	475,286	0.443%	816		816	-	816
Payroll Office	154,054	0.144%	265		265	-	265
Central Telephone	34,884	0.033%	61		61	-	61
Archives	425,991	0.397%	731		731	-	731
Human Services	610,677	0.570%	1,050		1,050	-	1,050
Fleet Management	231,985	0.216%	398		398	-	398
Voter Registration	235,304	0.219%	403		403	-	403
Tax Assessment	911,426	0.850%	1,566		1,566	-	1,566
Weights & Measurers	56,269	0.052%	96		96	-	96
Tax Collectors	510,115	0.476%	877		877	-	877
Recorder of Deeds	267,210	0.249%	459		459	-	459
Traffic Safety	138,757	0.129%	238		238	-	238
Mosquito Disease Control	51,610	0.048%	88		88	-	88
Veteran's Affairs	248,497	0.232%	427		427	-	427
Register of Wills	426,666	0.398%	733		733	-	733
Sheriff	5,843,187	5.450%	10,038		10,038	2	10,040
Coroner	463,340	0.432%	796		796	-	796
Prothonotary	915,081	0.853%	1,571		1,571	-	1,571
Clerk Courts	1,385,788	1.292%	2,380		2,380	1	2,381
Public Defender	2,168,492	2.022%	3,724		3,724	1	3,725
District Attorney	6,110,651	5.699%	10,497		10,497	2	10,499
Courts	4,041,463	3.769%	6,942		6,942	2	6,944
District Justices	2,857,378	2.665%	4,908		4,908	1	4,909
Divorce Masters	226,629	0.211%	389		389	-	389
Conflicts Counsel	108,787	0.101%	186		186	-	186
Probation	8,286,427	7.728%	14,234		14,234	3	14,237
Youth Development Ctr	1,962,900	1.831%	3,372		3,372	1	3,373
Prison	34,922,129	32.570%	59,988		59,988	14	60,002
EMA	289,992	0.270%	497		497	-	497
Parks	1,218,036	1.136%	2,092		2,092	-	2,092

**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
Conservation	979,825	0.914%	1,683		1,683	-	1,683
AG Land Pres	143,818	0.134%	247		247	-	247
Coop Extension	315,452	0.294%	541		541	-	541
Children & Youth	7,325,362	6.832%	12,583		12,583	3	12,586
E-911	4,826,880	4.502%	8,292		8,292	2	8,294
E-911 Maintenance	87,708	0.082%	151		151	-	151
Agency on Aging	3,055,021	2.849%	5,247		5,247	1	5,248
MH/IDD	6,489,704	6.053%	11,149		11,149	3	11,152
Health Choices	273,233	0.255%	470		470	-	470
Domestic Relations	2,462,716	2.297%	4,231		4,231	1	4,232
Public Relations	56,658	0.053%	98		98	-	98
Drug & Alcohol	563,563	0.526%	969		969	-	969
Other		0.000%	5		5	5	10
Subtotal	107,220,362	100.000%	184,182	-	184,182	43	184,225
Second Allocation Total	107,220,362						
Total	107,220,362	100.000%	184,182	-	184,182	43	184,225

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

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	0.047%	52		52	-	52
County Maintenance	29.00	1.374%	1,509		1,509	-	1,509
Human Services Center	9.00	0.427%	469		469	-	469
County Annex	6.00	0.284%	312		312	-	312
Information Services	28.00	1.327%	1,457		1,457	-	1,457
Commissioners	8.00	0.379%	416		416	-	416
Solicitor	4.00	0.190%	209		209	-	209
Purchasing	3.00	0.142%	156		156	-	156
Controller	13.00	0.616%	676		676	-	676
Treasurer	10.00	0.474%	521		521	-	521
Human Resources/Risk Mgmt	11.00	0.521%	572		572	-	572
Payroll Office	3.00	0.142%	156		156	-	156
Central Telephone	2.00	0.095%	104		104	-	104
Archives	9.00	0.427%	469		469	-	469
Human Services	13.00	0.616%	676		676	-	676
Fleet Management	5.00	0.237%	260		260	-	260
Voter Registration	6.00	0.284%	312		312	-	312
Tax Assessment	25.00	1.185%	1,301		1,301	-	1,301
Weights & Measurers	1.00	0.047%	52		52	-	52
Tax Collectors	22.00	1.043%	1,145		1,145	-	1,145
Recorder of Deeds	7.00	0.332%	365		365	-	365
Traffic Safety	3.00	0.142%	156		156	-	156
Mosquito Disease Control	2.00	0.095%	104		104	-	104
Veteran's Affairs	5.00	0.237%	260		260	-	260
Register of Wills	10.00	0.474%	521		521	-	521
Sheriff	104.00	4.929%	5,413		5,413	1	5,414
Coroner	9.00	0.427%	469		469	-	469
Prothonotary	27.00	1.280%	1,406		1,406	-	1,406
Clerk Courts	40.00	1.896%	2,082		2,082	-	2,082
Public Defender	39.00	1.848%	2,029		2,029	-	2,029
District Attorney	107.00	5.071%	5,569		5,569	1	5,570
Courts	80.00	3.791%	4,163		4,163	1	4,164
District Justices	88.00	4.171%	4,580		4,580	1	4,581
Divorce Masters	4.00	0.190%	209		209	-	209
Conflicts Counsel	2.00	0.10%	104		104	-	104
Probation	180.00	8.53%	9,368		9,368	2	9,370
Youth Development Ctr	44.00	2.09%	2,290		2,290	1	2,291
Prison	544.00	25.78%	28,312		28,312	7	28,319
EMA	5.00	0.24%	260		260	-	260
Parks	34.00	1.61%	1,769		1,769	-	1,769

YORK COUNTY, PENNSYLVANIA
Liability Insurance
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Conservation	18.00	0.85%	937		937	-	937
AG Land Pres	3.00	0.14%	156		156	-	156
Coop Extension	7.00	0.33%	365		365	-	365
Children & Youth	168.00	7.96%	8,743		8,743	2	8,745
E-911	79.00	3.74%	4,111		4,111	1	4,112
E-911 Maintenance	4.00	0.19%	209		209	-	209
Agency on Aging	63.00	2.99%	3,279		3,279	1	3,280
MH/IDD	141.00	6.68%	7,338		7,338	2	7,340
Health Choices	4.00	0.19%	209		209	-	209
Domestic Relations	65.00	3.08%	3,383		3,383	1	3,384
Public Relations	1.00	0.05%	52		52	-	52
Drug & Alcohol	15.00	0.71%	781		781	-	781
Other		0.00%	(4)		(4)	5	1
Subtotal	2,110	100.00%	109,812	-	109,812	26	109,838
Second Allocation Total	2,110						
Total	2,110	100.00%	109,812	-	109,812	26	109,838

(A) Alloc Basis: Employees By Department

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

2019 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	207,477		207,477	207,477
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Information Services		-	-	
Commissioners		7	7	
Solicitor		-	-	
Purchasing		-	-	
Controller		52	52	
Treasurer		-	-	
Human Resources/Risk Mgmt		-	-	
Payroll Office		-	-	
Central Telephone		-	-	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>-</u>	<u>59</u>	<u>59</u>	<u>59</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>207,477</u></u>	<u><u>59</u></u>	<u><u>207,536</u></u>	<u><u>207,536</u></u>

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

	Total	General & Administration	Admin Center	Annex Building	Human Services Center	Judicial Center	Other Property
<u>Other Expenses and Cost</u>							
Property Insurance	207,477		15,770	5,789	12,384	67,440	106,094
Boiler & Machine	-						
	-						
<hr/>							
Departmental Expenditures	207,477	-	15,770	5,789	12,384	67,440	106,094
<u>Cost Adjustments</u>							
Deductions	-		-				
Departmental Cost Adjustments	-						
<hr/>							
Functional Cost	207,477	-	15,770	5,789	12,384	67,440	106,094
Additions: 1st Central Service Centers	-	-	-				
REALLOCATE ADMIN		-	-	-	-	-	-
<hr/>							
Allocable Costs	207,477	-	15,770	5,789	12,384	67,440	106,094
Unallocated	-						
1st Allocation	207,477	-	15,770	5,789	12,384	67,440	106,094
Additions: 2nd Central Service Centers	59	-	59				
REALLOCATE ADMIN		-	-	-	-	-	-
<hr/>							
Allocable Costs	59	-	59	-	-	-	-
Unallocated	-						
2nd Allocation	59	-	59	-	-	-	-
<hr/>							
Total Allocated	207,536	-	15,829	5,789	12,384	67,440	106,094

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	644	331	-	86	-	227
Information Services	2,009	1,760	-	-	249	-
Commissioners	965	965	-	-	-	-
Solicitor	172	172	-	-	-	-
Purchasing	528	528	-	-	-	-
Controller	1,033	1,033	-	-	-	-
Treasurer	692	692	-	-	-	-
Human Resources/Risk Mgmt	771	771	-	-	-	-
Archives	2,623	-	787	-	-	1,836
Fleet Management	1,640	-	-	-	-	1,640
Voter Registration	2,781	946	-	-	-	1,835
Tax Assessment	2,071	2,071	-	-	-	-
Weights & Measurers	39	-	39	-	-	-
Recorder of Deeds	1,336	1,336	-	-	-	-
Veteran's Affairs	542	542	-	-	-	-
Register of Wills	2,590	-	-	-	2,590	-
Sheriff	7,123	-	-	-	7,123	-
Coroner	271	-	271	-	-	-
Prothonotary	2,590	-	-	-	2,590	-
Clerk Courts	3,885	-	-	-	3,885	-
Public Defender	2,121	-	-	-	2,121	-
District Attorney	6,899	-	-	-	6,476	423
Courts	31,762	-	-	-	31,762	-
District Justices	5,943	-	743	-	-	5,200
Divorce Masters	761	-	-	-	761	-
Probation	4,898	-	-	166	4,703	29
Youth Development Ctr	1,939	-	-	-	-	1,939
Prison	68,809	-	49	-	-	68,760
Parks	4,670	-	-	-	-	4,670
Conservation	510	-	510	-	-	-
AG Land Pres	129	-	129	-	-	-
Planning	4,065	4,065	-	-	-	-
Coop Extension	1,249	-	1,249	-	-	-
Human Services MLR	301	-	-	301	-	-
Children & Youth MLR	5,177	-	-	5,172	-	5
E-911	18,781	-	-	-	-	18,781
Aging MLR	2,501	-	-	2,501	-	-
MH/IDD MLR (3rd Floor)	2,876	-	-	2,810	-	66
Health Choices MLR	332	-	-	332	-	-
Domestic Relations MLR	5,180	-	-	-	5,180	-
MH/IDD MLR (Basement)	271	-	-	271	-	-
Drug & Alcohol MLR	633	-	-	633	-	-
Human Services FGDM	113	-	-	113	-	-
Other	2,693	617	1,394	(1)	-	683

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

User Department	Total	Admin Center	Annex Building	Human Services Center	Judicial Center	Other Property
Subtotal	207,536	15,829	5,789	12,384	67,440	106,094
Total	207,536	15,829	5,789	12,384	67,440	106,094

**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%	330		330	1	331
Information Services	7,880	11.118%	1,753		1,753	7	1,760
Commissioners	4,320	6.095%	961		961	4	965
Solicitor	770	1.086%	171		171	1	172
Purchasing	2,365	3.337%	526		526	2	528
Controller	4,627	6.528%	1,029		1,029	4	1,033
Treasurer	3,098	4.371%	689		689	3	692
Human Resources/Risk Mgmt	3,451	4.869%	768		768	3	771
Voter Registration	4,234	5.974%	942		942	4	946
Tax Assessment	9,270	13.079%	2,063		2,063	8	2,071
Recorder of Deeds	5,980	8.437%	1,331		1,331	5	1,336
Veteran's Affairs	2,428	3.426%	540		540	2	542
Planning	18,203	25.683%	4,050		4,050	15	4,065
Other	2,765	3.901%	617		617	-	617
Subtotal	70,875	99.998%	15,770	-	15,770	59	15,829
Second Allocation Total	70,875						
Total	70,875	100.000%	15,770	-	15,770	59	15,829

(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%	787		787	-	787
Weights & Measurers	240	0.678%	39		39	-	39
Traffic Safety	3,774	10.669%	618		618	-	618
Coroner	1,657	4.684%	271		271	-	271
District Justices	4,542	12.840%	743		743	-	743
Prison	300	0.848%	49		49	-	49
Conservation	3,116	8.809%	510		510	-	510
AG Land Pres	789	2.231%	129		129	-	129
Coop Extension	7,630	21.570%	1,249		1,249	-	1,249
Other	8,517	24.078%	1,394		1,394	-	1,394
Subtotal	35,373	99.999%	5,789	-	5,789	-	5,789
Second Allocation Total	35,373						
Total	35,373	100.000%	5,789	-	5,789	-	5,789

(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%	86		86	-	86
Probation	1,100	1.338%	166		166	-	166
Human Services MLR	2,000	2.433%	301		301	-	301
Children & Youth MLR	34,325	41.760%	5,172		5,172	-	5,172
Aging MLR	16,600	20.196%	2,501		2,501	-	2,501
MH/IDD MLR (3rd Floor)	18,650	22.690%	2,810		2,810	-	2,810
Health Choices MLR	2,200	2.677%	332		332	-	332
MH/IDD MLR (Basement)	1,800	2.190%	271		271	-	271
Drug & Alcohol MLR	4,200	5.110%	633		633	-	633
Human Services FGDM	750	0.912%	113		113	-	113
Other	-	0.000%	(1)		(1)	-	(1)
Subtotal	82,195	99.998%	12,384	-	12,384	-	12,384
Second Allocation Total	82,195						
Total	82,195	100.000%	12,384	-	12,384	-	12,384

(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%	249		249	-	249
Register of Wills	8,000	3.841%	2,590		2,590	-	2,590
Sheriff	22,000	10.562%	7,123		7,123	-	7,123
Prothonotary	8,000	3.841%	2,590		2,590	-	2,590
Clerk Courts	12,000	5.761%	3,885		3,885	-	3,885
Public Defender	6,550	3.145%	2,121		2,121	-	2,121
District Attorney	20,000	9.602%	6,476		6,476	-	6,476
Courts	98,098	47.096%	31,762		31,762	-	31,762
Divorce Masters	2,352	1.129%	761		761	-	761
Probation	14,525	6.973%	4,703		4,703	-	4,703
Domestic Relations MLR	16,000	7.681%	5,180		5,180	-	5,180
Other		0.001%	-		-	-	-
Subtotal	208,293	100.001%	67,440	-	67,440	-	67,440
Second Allocation Total	208,293						
Total	208,293	100.000%	67,440	-	67,440	-	67,440

(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	227	0.214%	227		227	-	227
Archives	1,837	1.731%	1,836		1,836	-	1,836
Fleet Management	1,640	1.546%	1,640		1,640	-	1,640
Voter Registration	1,835	1.730%	1,835		1,835	-	1,835
District Attorney	423	0.399%	423		423	-	423
District Justices	5,200	4.901%	5,200		5,200	-	5,200
Probation	29	0.027%	29		29	-	29
Youth Development Ctr	1,939	1.828%	1,939		1,939	-	1,939
Prison	68,760	64.810%	68,760		68,760	-	68,760
Parks	4,670	4.402%	4,670		4,670	-	4,670
Children & Youth MLR	5	0.005%	5		5	-	5
E-911	18,781	17.702%	18,781		18,781	-	18,781
MH/IDD MLR (3rd Floor)	66	0.062%	66		66	-	66
Other	682	0.644%	683		683	-	683
<hr/>							
Subtotal	106,094	100.001%	106,094	-	106,094	-	106,094
Second Allocation Total	106,094						
<hr/>							
Total	106,094	100.000%	106,094	-	106,094	-	106,094

(A) Alloc Basis: Applicable Premiums by Department
 Source: Insurance Policy & Stated Values

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	227	0.214%	227		227	-	227
Archives	1,837	1.731%	1,836		1,836	-	1,836
Fleet Management	1,640	1.546%	1,640		1,640	-	1,640
Voter Registration	1,835	1.730%	1,835		1,835	-	1,835
District Attorney	423	0.399%	423		423	-	423
District Justices	5,200	4.901%	5,200		5,200	-	5,200
Probation	29	0.027%	29		29	-	29
Youth Development Ctr	1,939	1.828%	1,939		1,939	-	1,939
Prison	68,760	64.810%	68,760		68,760	-	68,760
Parks	4,670	4.402%	4,670		4,670	-	4,670
Children & Youth MLR	5	0.005%	5		5	-	5
E-911	18,781	17.702%	18,781		18,781	-	18,781
MH/IDD MLR (3rd Floor)	66	0.062%	66		66	-	66
Other	682	0.644%	683		683	-	683
Subtotal	106,094	100.001%	106,094	-	106,094	-	106,094
Second Allocation Total	106,094						
Total	106,094	100.000%	106,094	-	106,094	-	106,094

(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

2019 Actual

**YORK COUNTY, PENNSYLVANIA
Retirement Administration
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,204,483		1,204,483	1,204,483
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	142	-	142	
Property Insurance	-	-	-	
Retirement Administration		590	590	
County Maintenance		-	-	
Human Services Center		-	-	
County Annex		-	-	
Information Services		-	-	
Commissioners		259	259	
Solicitor		-	-	
Purchasing		54	54	
Controller		1,494	1,494	
Treasurer		-	-	
Human Resources/Risk Mgmt		566	566	
Payroll Office		121	121	
Central Telephone		12	12	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>142</u>	<u>3,096</u>	<u>3,238</u>	<u>3,238</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
Reclassified Fees	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,204,625</u></u>	<u><u>3,096</u></u>	<u><u>1,207,721</u></u>	<u><u>1,207,721</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	52,038		52,038	
<u>Other Expenses and Cost</u>				
Benefits	23,361		23,361	
Contracted Services	5,867		5,867	
Admin Fees	66,377		66,377	
Office Supplies	100		100	
Computer Forms	343		343	
Professional Services	303,477		303,477	
Telephone	47		47	
Postage	440		440	
Financial Mgmt Fees	752,433		752,433	
Departmental Expenditures	1,204,483	-	1,204,483	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Reclassified Fees	-	-		
Functional Cost	1,204,483	-	1,204,483	-
Additions: 1st Central Service Centers	142	142		
REALLOCATE ADMIN		(142)	142	-
Allocable Costs	1,204,625	-	1,204,625	-
Unallocated	-			
1st Allocation	1,204,625	-	1,204,625	-
Additions: 2nd Central Service Centers	3,096	3,096		
REALLOCATE ADMIN		(3,096)	3,096	-
Allocable Costs	3,096	-	3,096	-
Unallocated	-			
2nd Allocation	3,096	-	3,096	-
Total Allocated	1,207,721	-	1,207,721	-

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

User Department	Total	Administration	
Retirement Administration	590	590	-
County Maintenance	17,198	17,198	-
Human Services Center	5,338	5,338	-
County Annex	3,563	3,563	-
Information Services	16,607	16,607	-
Commissioners	4,746	4,746	-
Solicitor	2,367	2,367	-
Purchasing	1,776	1,776	-
Controller	7,718	7,718	-
Treasurer	4,746	4,746	-
Human Resources/Risk Mgmt	6,522	6,522	-
Payroll Office	1,776	1,776	-
Archives	5,338	5,338	-
Human Services	6,522	6,522	-
Voter Registration	3,563	3,563	-
Tax Assessment	14,240	14,240	-
Weights & Measurers	592	592	-
Recorder of Deeds	3,563	3,563	-
Traffic Safety	1,776	1,776	-
Veteran's Affairs	2,971	2,971	-
Register of Wills	5,930	5,930	-
Sheriff	61,690	61,690	-
Coroner	3,563	3,563	-
Prothonotary	14,831	14,831	-
Clerk Courts	23,732	23,732	-
Public Defender	22,536	22,536	-
District Attorney	63,466	63,466	-
Courts	40,337	40,337	-
District Justices	51,606	51,606	-
Divorce Masters	2,367	2,367	-
Conflicts Counsel	1,184	1,184	-
Probation	106,183	106,183	-
Youth Development Ctr	25,507	25,507	-
Prison	317,945	317,945	-
Public Safety	-	-	-
EMA	2,971	2,971	-
Parks	16,014	16,014	-
Conservation	10,676	10,676	-
AG Land Pres	1,776	1,776	-

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

User Department	Total	Administration	
Coop Extension	4,155	4,155	-
Pleasant Acres	-	-	-
Children & Youth	97,874	97,874	-
E-911	45,676	45,676	-
E-911 Maintenance	2,367	2,367	-
Agency on Aging	36,775	36,775	-
MH/IDD	83,043	83,043	-
Health Choices	2,367	2,367	-
Domestic Relations	38,563	38,563	-
Drug & Alcohol	8,901	8,901	-
Other	19	19	-
<hr/>			
Subtotal	1,207,721	1,207,721	-
<hr/>			
Total	1,207,721	1,207,721	-

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	0.049%	590		590		590
County Maintenance	29.00	1.424%	17,154		17,154	44	17,198
Human Services Center	9.00	0.442%	5,324		5,324	14	5,338
County Annex	6.00	0.295%	3,554		3,554	9	3,563
Information Services	28.00	1.375%	16,564		16,564	43	16,607
Commissioners	8.00	0.393%	4,734		4,734	12	4,746
Solicitor	4.00	0.196%	2,361		2,361	6	2,367
Purchasing	3.00	0.147%	1,771		1,771	5	1,776
Controller	13.00	0.639%	7,698		7,698	20	7,718
Treasurer	8.00	0.393%	4,734		4,734	12	4,746
Human Resources/Risk Mgmt	11.00	0.540%	6,505		6,505	17	6,522
Payroll Office	3.00	0.147%	1,771		1,771	5	1,776
Archives	9.00	0.442%	5,324		5,324	14	5,338
Human Services	11.00	0.540%	6,505		6,505	17	6,522
Fleet Management	5.00	0.246%	2,963		2,963	8	2,971
Voter Registration	6.00	0.295%	3,554		3,554	9	3,563
Tax Assessment	24.00	1.179%	14,203		14,203	37	14,240
Weights & Measurers	1.00	0.049%	590		590	2	592
Recorder of Deeds	6.00	0.295%	3,554		3,554	9	3,563
Traffic Safety	3.00	0.147%	1,771		1,771	5	1,776
Mosquito Disease Control	1.00	0.049%	590		590	2	592
Veteran's Affairs	5.00	0.246%	2,963		2,963	8	2,971
Register of Wills	10.00	0.491%	5,915		5,915	15	5,930
Sheriff	104.00	5.108%	61,532		61,532	158	61,690
Coroner	6.00	0.295%	3,554		3,554	9	3,563
Prothonotary	25.00	1.228%	14,793		14,793	38	14,831
Clerk Courts	40.00	1.965%	23,671		23,671	61	23,732
Public Defender	38.00	1.866%	22,478		22,478	58	22,536
District Attorney	107.00	5.255%	63,303		63,303	163	63,466
Courts	68.00	3.340%	40,234		40,234	103	40,337
District Justices	87.00	4.273%	51,474		51,474	132	51,606
Divorce Masters	4.00	0.196%	2,361		2,361	6	2,367
Conflicts Counsel	2.00	0.098%	1,181		1,181	3	1,184
Probation	179.00	8.792%	105,911		105,911	272	106,183
Youth Development Ctr	43.00	2.112%	25,442		25,442	65	25,507
Prison	536.00	26.326%	317,130		317,130	815	317,945
EMA	5.00	0.246%	2,963		2,963	8	2,971
Parks	27.00	1.326%	15,973		15,973	41	16,014
Conservation	18.00	0.884%	10,649		10,649	27	10,676

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	3.00	0.147%	1,771		1,771	5	1,776
Coop Extension	7.00	0.344%	4,144		4,144	11	4,155
Children & Youth	165.00	8.104%	97,623		97,623	251	97,874
E-911	77.00	3.782%	45,559		45,559	117	45,676
E-911 Maintenance	4.00	0.196%	2,361		2,361	6	2,367
Agency on Aging	62.00	3.045%	36,681		36,681	94	36,775
MH/IDD	140.00	6.876%	82,830		82,830	213	83,043
Health Choices	4.00	0.196%	2,361		2,361	6	2,367
Domestic Relations	65.00	3.193%	38,464		38,464	99	38,563
Public Relations	1.00	0.049%	590		590	2	592
Drug & Alcohol	15.00	0.737%	8,878		8,878	23	8,901
Other		0.000%	22		22	(3)	19
Subtotal	2,036	100.000%	1,204,625	-	1,204,625	3,096	1,207,721
Second Allocation Total	2,035						
Total	2,036	100.000%	1,204,625	-	1,204,625	3,096	1,207,721

(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	7,499,954		7,499,954	7,499,954
Deductions			-	
Stormwater Grant	(21,673)		(21,673)	
Capital Outlay			-	
Total Deductions	(21,673)	-	(21,673)	(21,673)
Allocated Additions				
Building Depreciation	25,219	-	25,219	
Equipment Depreciation	29,004	-	29,004	
Employee Benefits	-	-	-	
Liability Insurance	3,159	-	3,159	
Property Insurance	643	1	644	
Retirement Administration	17,154	44	17,198	
County Maintenance		145,368	145,368	
Human Services Center		15,785	15,785	
Information Services		29,022	29,022	
Commissioners		5,897	5,897	
Solicitor		12,624	12,624	
Purchasing		10,779	10,779	
Controller		27,471	27,471	
Treasurer		482	482	
Human Resources/Risk Mgmt		21,317	21,317	
Payroll Office		3,537	3,537	
Central Telephone		133	133	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		8,515	8,515	
Total Allocated Additions	75,179	280,975	356,154	356,154
Departmental Cost Adjustments				
Security Services	30,729		30,729	
Total Departmental Cost Adjustments	(4,436,531)	-	(4,436,531)	(4,436,531)
Total to be Allocated	<u>3,116,929</u>	<u>280,975</u>	<u>3,397,904</u>	<u>3,397,904</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
Wages and Benefits						
Salaries and Wages	886,254	61,135	9,235	195,775	603,855	16,254
Other Expenses and Cost						
Benefits	502,291	30,322	4,580	130,722	328,597	8,070
Telephone	2,078	-	2,078	-	-	-
Fuel	92,814	-	6,696	13,981	69,618	2,519
Utilities	695,905	-	-	119,539	523,931	52,435
Elevator Maint	5,375	-	-	420	4,835	120
Vehicle Expenses	22,623	-	22,623	-	-	-
Contract Services	435,379	-	109,436	80,056	230,164	15,723
Maint and Repairs	208,899	-	-	27,307	152,460	29,132
Office Supplies	968	-	797	66	105	-
Maint Supplies	47,631	-	-	6,035	41,048	548
Janitorial Supplies	55,373	-	-	9,881	44,796	696
Uniform Allowance	10,747	-	258	2,934	7,555	-
MS 4 Expenses	5,046	-	5,046	-	-	-
Building Repairs	-	-	-	-	-	-
Parking	16,564	-	16,564	-	-	-
Tools & Equipment	1,223	-	841	-	382	-
Postage & Advertising	846	-	846	-	-	-
Support from Bridge Crew	5,051	-	5,051	-	-	-
Professional Services	14,203	14,203	-	-	-	-
Stormwater Grant	21,673	21,673	-	-	-	-
Equipment Rental	1,751	-	734	-	1,017	-
Capital Outlay	4,467,260	4,467,260	-	-	-	-
Departmental Expenditures	7,499,954	4,594,593	184,785	586,716	2,008,363	125,497
Cost Adjustments						
Deductions	(21,673)	(21,673)	-	-	-	-
Departmental Cost Adjustments						
Capital Outlay	(4,467,260)	(4,467,260)	-	-	-	-
Security Services	30,729	-	-	-	30,729	-
Functional Cost	3,041,750	105,660	184,785	586,716	2,039,092	125,497
Additions: 1st Central Service Centers						
	75,179	75,179	-	-	-	-
REALLOCATE ADMIN	-	(180,839)	11,502	36,519	125,007	7,811
Allocable Costs	3,116,929	-	196,287	623,235	2,164,099	133,308
Unallocated	-	-	-	-	-	-
1st Allocation	3,116,929	-	196,287	623,235	2,164,099	133,308
Additions: 2nd Central Service Centers						
	280,975	280,975	-	-	-	-
REALLOCATE ADMIN	-	(280,975)	24,472	56,741	194,227	5,535
Allocable Costs	280,975	-	24,472	56,741	194,227	5,535
Unallocated	-	-	-	-	-	-
2nd Allocation	280,975	-	24,472	56,741	194,227	5,535
Total Allocated	3,397,904	-	220,759	679,976	2,358,326	138,843

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

User Department	Total	Departmental Administration	Admin Center	Judicial Center	Archives Building
County Maintenance	145,368	132,317	13,051	-	-
Human Services Center	53,860	53,860	-	-	-
County Annex	23,179	23,179	-	-	-
Information Services	84,436	-	75,734	8,702	-
Commissioners	41,518	-	41,518	-	-
Solicitor	7,398	-	7,398	-	-
Purchasing	22,731	-	22,731	-	-
Controller	44,468	-	44,468	-	-
Treasurer	29,775	-	29,775	-	-
Human Resources/Risk Mgmt	33,167	-	33,167	-	-
Archives	150,246	11,403	-	-	138,843
Voter Registration	40,694	-	40,694	-	-
Tax Assessment	89,093	-	89,093	-	-
Recorder of Deeds	57,472	-	57,472	-	-
Register of Wills	90,583	-	-	90,583	-
Sheriff	249,086	-	-	249,086	-
Prothonotary	90,583	-	-	90,583	-
Clerk Courts	135,864	-	-	135,864	-
Public Defender	74,169	-	-	74,169	-
District Attorney	226,446	-	-	226,446	-
Courts	1,110,677	-	-	1,110,677	-
Divorce Masters	26,626	-	-	26,626	-
Conflicts Counsel	-	-	-	-	-
Probation	164,447	-	-	164,447	-
Planning	174,950	-	174,950	-	-
Domestic Relations MLR	181,144	-	-	181,144	-
Other	26,587	-	26,588	(1)	-
Subtotal	3,397,904	220,759	679,976	2,358,326	138,843
Total	3,397,904	220,759	679,976	2,358,326	138,843

**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%	132,317		132,317		132,317
Human Services Center	82,195	19.847%	38,957		38,957	14,903	53,860
County Annex	35,373	8.541%	16,765		16,765	6,414	23,179
Archives	17,400	4.202%	8,248		8,248	3,155	11,403
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	414,136	100.000%	196,287	-	196,287	24,472	220,759
Second Allocation Total	134,968						
<hr/>							
Total	414,136	100.000%	196,287	-	196,287	24,472	220,759

(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%	13,051		13,051		13,051
Information Services	7,880	11.118%	69,291		69,291	6,443	75,734
Commissioners	4,320	6.095%	37,986		37,986	3,532	41,518
Solicitor	770	1.086%	6,768		6,768	630	7,398
Purchasing	2,365	3.337%	20,797		20,797	1,934	22,731
Controller	4,627	6.528%	40,685		40,685	3,783	44,468
Treasurer	3,098	4.371%	27,242		27,242	2,533	29,775
Human Resources/Risk Mgmt	3,451	4.869%	30,345		30,345	2,822	33,167
Voter Registration	4,234	5.974%	37,232		37,232	3,462	40,694
Tax Assessment	9,270	13.079%	81,513		81,513	7,580	89,093
Recorder of Deeds	5,980	8.437%	52,582		52,582	4,890	57,472
Veteran's Affairs	2,428	3.426%	21,352		21,352	1,985	23,337
Planning	18,203	25.683%	160,065		160,065	14,885	174,950
Other	2,765	3.901%	24,326		24,326	2,262	26,588
<hr/>							
Subtotal	70,875	100.000%	623,235	-	623,235	56,741	679,976
Second Allocation Total	69,391						
<hr/>							
Total	70,875	100.000%	623,235	-	623,235	56,741	679,976

(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%	7,986		7,986	716	8,702
Register of Wills	8,000	3.841%	83,123		83,123	7,460	90,583
Sheriff	22,000	10.562%	228,572		228,572	20,514	249,086
Prothonotary	8,000	3.841%	83,123		83,123	7,460	90,583
Clerk Courts	12,000	5.761%	124,674		124,674	11,190	135,864
Public Defender	6,550	3.145%	68,061		68,061	6,108	74,169
District Attorney	20,000	9.602%	207,797		207,797	18,649	226,446
Courts	98,098	47.096%	1,019,204		1,019,204	91,473	1,110,677
Divorce Masters	2,352	1.129%	24,433		24,433	2,193	26,626
Probation	14,525	6.973%	150,903		150,903	13,544	164,447
Domestic Relations MLR	16,000	7.681%	166,224		166,224	14,920	181,144
Other		0.000%	(1)		(1)	-	(1)
Subtotal	208,293	100.000%	2,164,099	-	2,164,099	194,227	2,358,326
Second Allocation Total	208,293						
Total	208,293	100.000%	2,164,099	-	2,164,099	194,227	2,358,326

(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%	133,308		133,308	5,535	138,843
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	133,308	-	133,308	5,535	138,843
Second Allocation Total	100						
<hr/>							
Total	100	100.000%	133,308	-	133,308	5,535	138,843

(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

2019 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	712,101		712,101	712,101
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	981	-	981	
Property Insurance	-	-	-	
Retirement Administration	5,324	14	5,338	
County Maintenance	38,957	14,903	53,860	
Human Services Center		-	-	
County Annex		-	-	
Information Services		285	285	
Commissioners		1,841	1,841	
Solicitor		-	-	
Purchasing		3,112	3,112	
Controller		8,744	8,744	
Treasurer		-	-	
Human Resources/Risk Mgmt		6,657	6,657	
Payroll Office		1,099	1,099	
Central Telephone		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>45,262</u>	<u>36,655</u>	<u>81,917</u>	<u>81,917</u>
Departmental Cost Adjustments				
Security Services	29,551		29,551	
	-		-	
Total Departmental Cost Adjustments	<u>29,551</u>	<u>-</u>	<u>29,551</u>	<u>29,551</u>
Total to be Allocated	<u><u>786,914</u></u>	<u><u>36,655</u></u>	<u><u>823,569</u></u>	<u><u>823,569</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	298,240		289,210	9,030
<u>Other Expenses and Cost</u>				
Benefits	183,127		183,127	
Fuel	9,466		9,466	
Office Supplies	307		307	
Utilities	119,940		119,940	
Elevator Maint	1,279		1,279	
Vehicle Expenses	-		-	
Contract Services	53,891		53,891	
Maintenance and Repairs	6,860		6,860	
Janitorial Supplies	22,331		22,331	
Maint & Repairs	-		-	
Materials and Supplies	12,124		12,124	
Maintenance Supplies	-		-	
Tools & Equipment	705		705	
Uniform Allowance	3,831		3,831	
Trash Removal	-	-	-	-
Capital Outlay	-		-	
Departmental Expenditures	712,101	-	703,071	9,030
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Services	29,551		29,551	
	-			
Functional Cost	741,652	-	732,622	9,030

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	45,262	45,262		
REALLOCATE ADMIN		(45,262)	43,892	1,370
Allocable Costs	786,914	-	776,514	10,400
Unallocated	-			
1st Allocation	786,914	-	776,514	10,400
Additions: 2nd Central Service Centers	36,655	36,655		
REALLOCATE ADMIN		(36,655)	35,545	1,110
Allocable Costs	36,655	-	35,545	1,110
Unallocated	-			
2nd Allocation	36,655	-	35,545	1,110
Total Allocated	823,569	-	812,059	11,510

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

User Department	Total		
County Maintenance	15,785	5,385	-
Veteran's Affairs	-	-	-
Human Services MLR	19,765	19,765	-
Children & Youth MLR	339,222	339,222	-
Aging MLR	164,053	164,053	-
MH/IDD MLR (3rd Floor)	184,311	184,311	-
MH/IDD MLR (Basement)	17,789	17,789	-
Drug & Alcohol MLR	41,507	41,507	-
Human Services FGDM	7,413	7,413	-
Other	1,111	1	-
Subtotal	823,569	812,059	-
Total	823,569	812,059	-

**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%	5,385		5,385		5,385
Probation	1,100	1.338%	10,392		10,392	479	10,871
Human Services MLR	2,000	2.433%	18,894		18,894	871	19,765
Children & Youth MLR	34,325	41.760%	324,275		324,275	14,947	339,222
Aging MLR	16,600	20.196%	156,824		156,824	7,229	164,053
MH/IDD MLR (3rd Floor)	18,650	22.690%	176,190		176,190	8,121	184,311
Health Choices MLR	2,200	2.677%	20,784		20,784	958	21,742
MH/IDD MLR (Basement)	1,800	2.190%	17,005		17,005	784	17,789
Drug & Alcohol MLR	4,200	5.110%	39,678		39,678	1,829	41,507
Human Services FGDM	750	0.913%	7,086		7,086	327	7,413
Other	-	0.000%	1		1	-	1
Subtotal	82,195	100.000%	776,514	-	776,514	35,545	812,059
Second Allocation Total	81,625						
Total	82,195	100.000%	776,514	-	776,514	35,545	812,059

(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%	10,400		10,400		10,400
Other		0.000%	-		-	1,110	1,110
Subtotal	100	100.000%	10,400	-	10,400	1,110	11,510
Second Allocation Total	-						
Total	100	100.000%	10,400	-	10,400	1,110	11,510

(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

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	743,842		743,842	743,842
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	8,980	-	8,980	
Employee Benefits	-	-	-	
Liability Insurance	675	-	675	
Property Insurance	-	-	-	
Retirement Administration	3,554	9	3,563	
County Maintenance	16,765	6,414	23,179	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	-	-	-	
Commissioners	-	1,233	1,233	
Purchasing	-	1,061	1,061	
Controller	-	5,905	5,905	
Treasurer	-	-	-	
Human Resources/Risk Mgmt	-	4,290	4,290	
Payroll Office	-	731	731	
Central Telephone	-	-	-	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>29,974</u>	<u>19,643</u>	<u>49,617</u>	<u>49,617</u>
Departmental Cost Adjustments				
Security Expense	-	-	-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>773,816</u></u>	<u><u>19,643</u></u>	<u><u>793,459</u></u>	<u><u>793,459</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	209,946		209,946
	-		
<u>Other Expenses and Cost</u>			
Benefits	126,821		126,821
Fuel	19,849		19,849
Janitorial Supplies	-		
Utilities	52,150		52,150
Uniform Allowance	4,114		4,114
Maintenance & Repairs	22,953		22,953
Professional Services	-		
Elevator Insp and Repairs	120		120
Office and Maintenance Supplies	6,220		6,220
Contract Services	16,177		16,177
Rent	123,582		123,582
Taxes	161,910		161,910
Departmental Expenditures	743,842	-	743,842
<u>Cost Adjustments</u>			
Deductions	-	-	-
<u>Departmental Cost Adjustments</u>			
Security Expense	-		-
Capital Outlay	-		
	-		
	-		
Functional Cost	743,842	-	743,842
<u>Additions: 1st</u>			
Central Service Centers	29,974	29,974	
REALLOCATE ADMIN		(29,974)	29,974
Allocable Costs	773,816	-	773,816
Unallocated	-		
1st Allocation	773,816	-	773,816
<u>Additions: 2nd</u>			
Central Service Centers	19,643	19,643	
REALLOCATE ADMIN		(19,643)	19,643
Allocable Costs	19,643	-	19,643
Unallocated	-		
2nd Allocation	19,643	-	19,643
Total Allocated	793,459	-	793,459

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

<u>User Department</u>	<u>Total</u>	<u>County Annex</u>
Archives	107,847	107,847
Weights & Measurers	5,379	5,379
Traffic Safety	84,654	84,654
Coroner	37,166	37,166
District Justices	101,880	101,880
Prison	6,729	6,729
Conservation	69,895	69,895
AG Land Pres	17,702	17,702
Coop Extension	171,149	171,149
E-911	-	-
Other	191,058	191,058
	<hr/>	<hr/>
Subtotal	793,459	793,459
	<hr/>	<hr/>
Total	<u>793,459</u>	<u>793,459</u>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Archives	4,808	13.592%	105,177		105,177	2,670	107,847
Weights & Measurers	240	0.678%	5,246		5,246	133	5,379
Traffic Safety	3,774	10.669%	82,558		82,558	2,096	84,654
Coroner	1,657	4.684%	36,246		36,246	920	37,166
District Justices	4,542	12.840%	99,358		99,358	2,522	101,880
Prison	300	0.848%	6,562		6,562	167	6,729
Conservation	3,116	8.809%	68,165		68,165	1,730	69,895
AG Land Pres	789	2.231%	17,264		17,264	438	17,702
Coop Extension	7,630	21.570%	166,912		166,912	4,237	171,149
E-911	-	0.000%	-		-	-	-
Other	8,517	24.078%	186,328		186,328	4,730	191,058
Subtotal	35,373	100.000%	773,816	-	773,816	19,643	793,459
Second Allocation Total	35,373						
Total	35,373	100.000%	773,816	-	773,816	19,643	793,459

(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

2019 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	3,828,802		3,828,802	3,828,802
Deductions			-	
Capital Outlay	(413,036)		(413,036)	
Late Fees	(10)		(10)	
Total Deductions	(413,046)	-	(413,046)	(413,046)
Allocated Additions				
Building Depreciation	122,814	-	122,814	
Equipment Depreciation	442,570	-	442,570	
Employee Benefits	-	-	-	
Liability Insurance	3,741	1	3,742	
Property Insurance	2,002	7	2,009	
Retirement Administration	16,564	43	16,607	
County Maintenance	77,277	7,159	84,436	
Information Services		568,145	568,145	
Commissioners		4,244	4,244	
Solicitor		4,577	4,577	
Purchasing		8,836	8,836	
Controller		13,339	13,339	
Treasurer		75	75	
Human Resources/Risk Mgmt		15,941	15,941	
Payroll Office		3,416	3,416	
Central Telephone		800	800	
Archives		109	109	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	664,968	626,692	1,291,660	1,291,660
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>4,080,724</u>	<u>626,692</u>	<u>4,707,416</u>	<u>4,707,416</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	1,350,775	292,875	33,947	973,731	50,222
<u>Other Expenses and Cost</u>					
Benefits	543,252	117,788	13,653	391,613	20,198
Training	9,162	1,987	230	6,605	341
Telephone	4,753	1,031	119	3,426	177
Travel	1,731	375	44	1,248	64
Contract Services	1,364,087	295,761	34,282	983,327	50,717
Maintenance & Repairs	-	-	-	-	-
Postage	171	37	4	123	6
Advertising	511	111	13	368	19
Office Supplies	23,515	5,099	591	16,951	874
Computer Forms	-	-	-	-	-
Materials/Supply	-	-	-	-	-
Office Equipment	32,486	7,044	816	23,418	1,208
Printing	-	-	-	-	-
Professional Services	84,097	18,234	2,113	60,623	3,127
Association Dues	-	-	-	-	-
Equipment Rental	1,216	264	31	877	45
Late Fees	10	10	-	-	-
Major Equipment	413,036	413,036	-	-	-
Departmental Expenditures	3,828,802	1,153,650	85,843	2,462,311	126,998
<u>Cost Adjustments</u>					
Deductions	(413,046)	(413,046)	-	-	-
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	3,415,756	740,604	85,843	2,462,311	126,998
Additions: 1st Central Service Centers	664,968	664,968			
REALLOCATE ADMIN		(1,405,572)	45,103	1,293,742	66,727
Allocable Costs	4,080,724	-	130,946	3,756,053	193,725
Unallocated	-				
1st Allocation	4,080,724	-	130,946	3,756,053	193,725
Additions: 2nd Central Service Centers	626,692	626,692			
REALLOCATE ADMIN		(626,692)	20,110	576,831	29,751
Allocable Costs	626,692	-	20,110	576,831	29,751
Unallocated	-				
2nd Allocation	626,692	-	20,110	576,831	29,751
Total Allocated	4,707,416	-	151,056	4,332,884	223,476

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

User Department	Total	Operations	Program/Tech	Help Desk
County Maintenance	29,022	-	28,208	814
Human Services Center	285	-	-	285
Information Services	568,145	58,689	476,267	33,189
Commissioners	30,655	-	29,544	1,111
Solicitor	12,645	691	11,809	145
Purchasing	11,820	-	11,192	628
Controller	96,429	22,779	71,381	2,269
Treasurer	81,486	7,357	72,391	1,738
Human Resources/Risk Mgmt	74,325	1,846	70,934	1,545
Payroll Office	23,008	8,919	13,751	338
Archives	14,169	-	11,900	2,269
Human Services	42,348	-	40,465	1,883
Fleet Management	-	-	-	-
Voter Registration	48,604	5,387	41,527	1,690
Tax Assessment	150,950	25,070	121,970	3,910
Weights & Measurers	186	-	90	96
Recorder of Deeds	97,232	-	94,770	2,462
Traffic Safety	7,794	-	7,166	628
Veteran's Affairs	33,376	-	31,976	1,400
Register of Wills	53,124	-	50,372	2,752
Sheriff	170,216	2,357	156,373	11,486
Coroner	35,817	-	31,086	4,731
Prothonotary	67,667	-	61,780	5,887
Clerk Courts	168,763	1,373	162,034	5,356
Public Defender	91,955	-	87,562	4,393
District Attorney	355,487	313	343,350	11,824
Courts	455,930	-	440,777	15,153
District Justices	135,950	-	125,863	10,087

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

User Department	Total	Operations	Program/Tech	Help Desk
Divorce Masters	1,521	-	797	724
Conflicts Counsel	6,469	-	6,324	145
Probation	362,937	237	343,926	18,774
Youth Development Ctr	36,583	-	35,376	1,207
Prison	339,437	-	316,995	22,442
Public Safety	42	-	42	-
EMA	21,109	-	20,916	193
Parks	32,060	-	30,467	1,593
AG Land Pres	8,782	-	8,444	338
Planning	9,437	3,646	5,791	-
Pleasant Acres	-	-	-	-
Children & Youth	383,150	66	355,382	27,702
E-911	191,659	11,579	180,080	-
SC Training Ctr	-	-	-	-
Agency on Aging	68,723	-	68,723	-
MH/IDD	272,563	-	253,934	18,629
Health Choices	832	-	398	434
Domestic Relations	13,858	-	13,182	676
Drug & Alcohol	40,583	-	38,652	1,931
Human Services FGDM	-	-	-	-
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	-	-	-	-
Bridge to Health	-	-	-	-
Other	924	66	239	619
Subtotal	4,651,917	151,056	4,277,385	223,476
Total	4,651,917	151,056	4,277,385	223,476

**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	79.24	44.8190%	58,689		58,689		58,689
Solicitor	0.73	0.4130%	541		541	150	691
Controller	24.06	13.6090%	17,820		17,820	4,959	22,779
Treasurer	7.77	4.3950%	5,755		5,755	1,602	7,357
Human Resources/Risk Mgmt	1.95	1.1030%	1,444		1,444	402	1,846
Payroll Office	9.42	5.3280%	6,977		6,977	1,942	8,919
Voter Registration	5.69	3.2180%	4,214		4,214	1,173	5,387
Tax Assessment	26.48	14.9770%	19,612		19,612	5,458	25,070
Mosquito Disease Control	0.72	0.4070%	533		533	148	681
Sheriff	2.49	1.4080%	1,844		1,844	513	2,357
Clerk Courts	1.45	0.8200%	1,074		1,074	299	1,373
District Attorney	0.33	0.1870%	245		245	68	313
Probation	0.25	0.1410%	185		185	52	237
Planning	3.85	2.1780%	2,852		2,852	794	3,646
Children & Youth	0.07	0.0400%	52		52	14	66
E-911	12.23	6.9170%	9,058		9,058	2,521	11,579
Other	0.07	0.0400%	51		51	15	66
Subtotal	177	100.000%	130,946	-	130,946	20,110	151,056
Second Allocation Total	98						
Total	177	100.000%	130,946	-	130,946	20,110	151,056

(A) Alloc basis Actual Operation Support Hours By Department

Source: Information Services

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	92.38	0.751%	28,208		28,208		28,208
Information Services	1,559.84	12.680%	476,267		476,267		476,267
Commissioners	82.23	0.668%	25,090		25,090	4,454	29,544
Solicitor	32.86	0.267%	10,029		10,029	1,780	11,809
Purchasing	31.18	0.253%	9,503		9,503	1,689	11,192
Controller	198.61	1.614%	60,623		60,623	10,758	71,381
Treasurer	201.32	1.637%	61,487		61,487	10,904	72,391
Human Resources/Risk Mgm	197.30	1.604%	60,247		60,247	10,687	70,934
Payroll Office	38.21	0.311%	11,681		11,681	2,070	13,751
Archives	33.15	0.269%	10,104		10,104	1,796	11,900
Human Services	112.56	0.915%	34,368		34,368	6,097	40,465
Voter Registration	115.53	0.939%	35,269		35,269	6,258	41,527
Tax Assessment	339.29	2.758%	103,592		103,592	18,378	121,970
Weights & Measurers	0.27	0.002%	75		75	15	90
Tax Collectors	0.10	0.001%	38		38	5	43
Tax Claims	0.89	0.007%	263		263	48	311
Recorder of Deeds	263.61	2.143%	80,492		80,492	14,278	94,770
Traffic Safety	19.95	0.162%	6,085		6,085	1,081	7,166
Mosquito Disease Control	1.94	0.016%	601		601	105	706
Veteran's Affairs	88.99	0.723%	27,156		27,156	4,820	31,976
Register of Wills	140.15	1.139%	42,781		42,781	7,591	50,372
Sheriff	434.95	3.536%	132,814		132,814	23,559	156,373
Coroner	86.42	0.703%	26,405		26,405	4,681	31,086
Prothonotary	171.85	1.397%	52,472		52,472	9,308	61,780
Clerk Courts	450.70	3.664%	137,622		137,622	24,412	162,034
Public Defender	243.55	1.980%	74,370		74,370	13,192	87,562
District Attorney	955.05	7.764%	291,620		291,620	51,730	343,350
Courts	1,226.09	9.967%	374,366		374,366	66,411	440,777
District Justices	350.15	2.846%	106,897		106,897	18,966	125,863
Constables	0.37	0.003%	113		113	20	133
Divorce Masters	2.24	0.018%	676		676	121	797
Controlled Subst	2.54	0.021%	789		789	138	927
Conflicts Counsel	17.59	0.143%	5,371		5,371	953	6,324
Probation	956.67	7.777%	292,108		292,108	51,818	343,926
Youth Development Ctr	98.36	0.800%	30,048		30,048	5,328	35,376
Prison	881.77	7.168%	269,234		269,234	47,761	316,995
Public Safety	0.08	0.001%	38		38	4	42
EMA	58.15	0.473%	17,766		17,766	3,150	20,916
Radiation Act	-	0.000%	-		-	-	-
HazMat	-	0.000%	-		-	-	-
Parks	84.71	0.689%	25,879		25,879	4,588	30,467
Conservation	2.82	0.023%	864		864	153	1,017
AG Land Pres	23.44	0.191%	7,174		7,174	1,270	8,444
Planning	16.08	0.131%	4,920		4,920	871	5,791
Coop Extension	0.07	0.001%	38		38	4	42
Children & Youth	1,142.91	9.291%	348,975	(55,499)	293,476	61,906	355,382
E-911	500.95	4.072%	152,946		152,946	27,134	180,080
Agency on Aging	191.15	1.554%	58,369		58,369	10,354	68,723
MH/IDD	706.37	5.742%	215,673		215,673	38,261	253,934

2019 Actual

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Health Choices	1.10	0.009%	338		338	60	398
Domestic Relations	36.72	0.298%	11,193		11,193	1,989	13,182
Drug & Alcohol	107.53	0.874%	32,828		32,828	5,824	38,652
Other	1.00	0.009%	188		188	51	239
<hr/>							
Subtotal	12,302	100.004%	3,756,053	(55,499)	3,700,554	576,831	4,277,385
Second Allocation Total	10,650						
<hr/>							
Total	12,302	100.000%	3,756,053	(55,499)	3,700,554	576,831	4,277,385

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

Source: Information Services

YORK COUNTY, PENNSYLVANIA
Information Services
Detail Allocation of
Help Desk

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	20	0.420%	814		814		814
Human Services Center	7	0.147%	285		285		285
Information Services	816	17.132%	33,189		33,189		33,189
Commissioners	23	0.483%	936		936	175	1,111
Solicitor	3	0.063%	122		122	23	145
Purchasing	13	0.273%	529		529	99	628
Controller	47	0.987%	1,912		1,912	357	2,269
Treasurer	36	0.756%	1,465		1,465	273	1,738
Human Resources/Risk Mgmt	32	0.672%	1,302		1,302	243	1,545
Payroll Office	7	0.147%	285		285	53	338
Archives	47	0.987%	1,912		1,912	357	2,269
Human Services	39	0.819%	1,587		1,587	296	1,883
Voter Registration	35	0.735%	1,424		1,424	266	1,690
Tax Assessment	81	1.701%	3,295		3,295	615	3,910
Weights & Measurers	2	0.042%	81		81	15	96
Recorder of Deeds	51	1.071%	2,075		2,075	387	2,462
Traffic Safety	13	0.273%	529		529	99	628
Veteran's Affairs	29	0.609%	1,180		1,180	220	1,400
Register of Wills	57	1.197%	2,319		2,319	433	2,752
Sheriff	238	4.997%	9,680		9,680	1,806	11,486
Coroner	98	2.058%	3,987		3,987	744	4,731
Prothonotary	122	2.561%	4,961		4,961	926	5,887
Clerk Courts	111	2.330%	4,514		4,514	842	5,356
Public Defender	91	1.911%	3,702		3,702	691	4,393
District Attorney	245	5.144%	9,965		9,965	1,859	11,824
Courts	314	6.592%	12,770		12,770	2,383	15,153
District Justices	209	4.388%	8,501		8,501	1,586	10,087
Divorce Masters	15	0.315%	610		610	114	724
Conflicts Counsel	3	0.063%	122		122	23	145
Probation	389	8.167%	15,822		15,822	2,952	18,774
Youth Development Ctr	25	0.525%	1,017		1,017	190	1,207
Prison	465	9.763%	18,913		18,913	3,529	22,442
EMA	4	0.084%	163		163	30	193
Parks	33	0.693%	1,343		1,343	250	1,593
AG Land Pres	7	0.147%	285		285	53	338
Children & Youth	574	12.051%	23,346		23,346	4,356	27,702
MH/IDD	386	8.104%	15,699		15,699	2,930	18,629
Health Choices	9	0.189%	366		366	68	434
Domestic Relations	14	0.294%	570		570	106	676

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Drug & Alcohol	40	0.840%	1,627		1,627	304	1,931
Human Services FGDM		0.000%	-		-	-	-
Other	13	0.273%	521		521	98	619
<hr/>							
Subtotal	4,763	100.001%	193,725	-	193,725	29,751	223,476
Second Allocation Total	3,920						
<hr/>							
Total	4,763	100.000%	193,725	-	193,725	29,751	223,476

(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

2019 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	2,367,178		2,367,178	2,367,178
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	58,747	-	58,747	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	1,587	-	1,587	
Property Insurance	961	4	965	
Retirement Administration	4,734	12	4,746	
	-	-	-	
	-	-	-	
Information Services	26,026	4,629	30,655	
Commissioners		7,249	7,249	
Solicitor		71,387	71,387	
Purchasing		865	865	
Controller		39,168	39,168	
Treasurer		23,909	23,909	
Human Resources/Risk Mgmt		4,554	4,554	
Payroll Office		976	976	
Central Telephone		158	158	
		-	-	
Archives		4,532	4,532	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>130,041</u>	<u>160,975</u>	<u>291,016</u>	<u>291,016</u>
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	<u>(1,488,788)</u>	<u>-</u>	<u>(1,488,788)</u>	<u>(1,488,788)</u>
Total to be Allocated	<u><u>1,008,431</u></u>	<u><u>160,975</u></u>	<u><u>1,169,406</u></u>	<u><u>1,169,406</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	616,997	43,959	117,926	148,467	-	306,645
<u>Other Expenses and Cost</u>						
Benefits	213,489	15,210	40,804	51,372	-	106,103
Postage	486	35	93	117	-	242
Telephone	978	70	187	235	-	486
Assoc Dues	27,492	1,959	5,255	6,615	-	13,663
Printing	45	3	9	11	-	\$ 22
Travel	1,064	76	203	256	-	529
Contracted Services	2,378	169	455	572	-	1,182
Training	805	57	154	194	-	400
Office Equipment	3,859	275	738	929	-	1,918
Subscriptions	168	12	32	40	-	83
Equipment Rental	1,946	139	372	468	-	967
Office Supplies	2,607	186	498	627	-	1,296
Maintenance & Repairs	-	-	-	-	-	-
Professional Services	500	36	96	120	-	248
Advertising	5,480	-	-	-	-	5,480
Special Official Function	96	-	-	-	-	96
PANRC Closeout Expenses	1,488,788	-	-	-	-	1,488,788
Capital Outlay	-	-	-	-	-	-
Departmental Expenditures	2,367,178	62,185	166,820	210,024	-	1,928,149
<u>Cost Adjustments</u>						
Deductions	-	-	-	-	-	-
Departmental Cost Adjustments						
PANRC Closeout Expenses	(1,488,788)	-	-	-	-	(1,488,788)
Functional Cost	878,390	62,185	166,820	210,024	-	439,361

**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	130,041	130,041				
REALLOCATE ADMIN		(192,226)	13,912	17,515	-	160,799
Allocable Costs	1,008,431	-	180,732	227,539	-	600,160
Unallocated	(600,160)					(600,160)
1st Allocation	408,271	-	180,732	227,539	-	-
Additions: 2nd Central Service Centers	160,975	160,975				
REALLOCATE ADMIN		(160,975)	33,127	41,707	-	86,141
Allocable Costs	160,975	-	33,127	41,707	-	86,141
Unallocated	(86,141)					(86,141)
2nd Allocation	74,834	-	33,127	41,707	-	-
Total Allocated	483,105	-	213,859	269,246	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Building Depreciation	-	-	-	-
Equipment Depreciation	-	-	-	-
Employee Benefits	-	-	-	-
Liability Insurance	5	5	-	-
Property Insurance	7	7	-	-
Retirement Administration	259	152	107	-
County Maintenance	5,897	2,771	3,126	-
Human Services Center	1,841	869	972	-
County Annex	1,233	587	646	-
Information Services	4,244	1,225	3,019	-
Commissioners	7,249	6,387	862	-
Solicitor	830	316	514	-
Purchasing	1,421	1,036	385	-
Controller	2,116	447	1,669	-
Treasurer	4,320	3,035	1,285	-
Human Resources/Risk Mgmt	2,371	960	1,411	-
Payroll Office	473	88	385	-
Central Telephone	421	164	257	-
Archives	2,737	1,580	1,157	-
Human Services	2,765	1,096	1,669	-
Fleet Management	2,681	2,039	642	-
Voter Registration	12,120	11,351	769	-
Tax Assessment	3,821	611	3,210	-
Weights & Measurers	139	11	128	-
Tax Collectors	2,911	86	2,825	-
Tax Claims	10,204	10,204	-	-
Recorder of Deeds	1,422	523	899	-
Traffic Safety	2,225	1,840	385	-
Mosquito Disease Control	380	123	257	-
Veteran's Affairs	2,718	2,076	642	-
Register of Wills	1,775	490	1,285	-
Sheriff	16,002	2,649	13,353	-
Coroner	2,245	1,088	1,157	-
Prothonotary	4,241	774	3,467	-
Clerk Courts	6,239	1,103	5,136	-
Public Defender	6,499	1,492	5,007	-
District Attorney	22,864	9,127	13,737	-
Courts	30,828	20,558	10,270	-
District Justices	22,751	11,451	11,300	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Constables	4,309	4,309	-	-
Divorce Masters	570	56	514	-
Controlled Subst	1,663	1,663	-	-
Conflicts Counsel	318	61	257	-
Probation	27,362	4,251	23,111	-
Youth Development Ctr	7,127	1,479	5,648	-
Maint Adults	-	-	-	-
Prison	85,865	16,019	69,846	-
Public Safety	-	-	-	-
EMA	921	279	642	-
Radiation Act	177	177	-	-
HazMat	544	544	-	-
Parks	10,704	6,339	4,365	-
Conservation	2,456	145	2,311	-
AG Land Pres	428	43	385	-
Planning	37	37	-	-
Coop Extension	1,410	511	899	-
Pleasant Acres	-	-	-	-
Human Services MLR	-	-	-	-
Children & Youth	54,536	32,966	21,570	-
Children & Youth MLR	-	-	-	-
E-911	13,652	3,509	10,143	-
E-911 Maintenance	1,135	621	514	-
Liquid Fuels	806	806	-	-
SC Training Ctr	-	-	-	-
Agency on Aging	16,308	8,219	8,089	-
Aging MLR	-	-	-	-
MH/IDD	32,811	14,709	18,102	-
MH/IDD MLR (3rd Floor)	-	-	-	-
Health Choices	2,328	1,814	514	-
Health Choices MLR	-	-	-	-
Domestic Relations	10,363	2,017	8,346	-
Domestic Relations MLR	-	-	-	-
Weatherization Liheap	1,479	1,479	-	-
CDBG	1,734	1,734	-	-
Public Relations	208	80	128	-
Retirement Fund	882	882	-	-
MH/IDD MLR (Basement)	-	-	-	-
Human Services FGDM	590	590	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
SOC	-	-	-	-
HCMU	-	-	-	-
Weatherization DOE	478	478	-	-
Bridge to Health	-	-	-	-
Other	6,341	6,338	3	-
<hr/>				
Subtotal	483,105	213,859	269,246	-
<hr/>				
Total	483,105	213,859	269,246	-

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
Liability Insurance	2	0.003%	5		5		5
Property Insurance	3	0.004%	7		7		7
Retirement Administration	64	0.084%	152		152		152
County Maintenance	1,164	1.533%	2,771		2,771		2,771
Human Services Center	365	0.481%	869		869		869
County Annex	247	0.325%	587		587		587
Information Services	515	0.678%	1,225		1,225		1,225
Commissioners	2,683	3.534%	6,387		6,387		6,387
Solicitor	111	0.146%	264		264	52	316
Purchasing	364	0.479%	866		866	170	1,036
Controller	157	0.207%	374		374	73	447
Treasurer	1,066	1.404%	2,537		2,537	498	3,035
Human Resources/Risk Mgmt	337	0.444%	802		802	158	960
Payroll Office	31	0.041%	74		74	14	88
Central Telephone	58	0.076%	137		137	27	164
Archives	555	0.731%	1,321		1,321	259	1,580
Human Services	385	0.507%	916		916	180	1,096
Fleet Management	716	0.943%	1,704		1,704	335	2,039
Voter Registration	3,986	5.250%	9,488		9,488	1,863	11,351
Tax Assessment	215	0.283%	511		511	100	611
Weights & Measurers	4	0.005%	9		9	2	11
Tax Collectors	30	0.040%	72		72	14	86
Tax Claims	3,583	4.719%	8,529		8,529	1,675	10,204
Recorder of Deeds	184	0.242%	437		437	86	523
Traffic Safety	646	0.851%	1,538		1,538	302	1,840
Mosquito Disease Control	43	0.057%	103		103	20	123
Veteran's Affairs	729	0.960%	1,735		1,735	341	2,076
Register of Wills	172	0.227%	410		410	80	490
Sheriff	930	1.225%	2,214		2,214	435	2,649
Coroner	382	0.503%	909		909	179	1,088
Prothonotary	272	0.358%	647		647	127	774
Clerk Courts	387	0.510%	922		922	181	1,103
Public Defender	524	0.690%	1,247		1,247	245	1,492
District Attorney	3,205	4.221%	7,629		7,629	1,498	9,127
Courts	7,219	9.508%	17,184		17,184	3,374	20,558
District Justices	4,021	5.296%	9,572		9,572	1,879	11,451
Constables	1,513	1.993%	3,602		3,602	707	4,309
Divorce Masters	20	0.026%	47		47	9	56
Controlled Subst	584	0.769%	1,390		1,390	273	1,663
Conflicts Counsel	21	0.028%	51		51	10	61
Probation	1,493	1.966%	3,553		3,553	698	4,251

**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	519	0.684%	1,236		1,236	243	1,479
Maint Adults	-	0.000%	-		-	-	-
Prison	5,625	7.409%	13,390		13,390	2,629	16,019
Public Safety		0.000%	-		-	-	-
EMA	98	0.129%	233		233	46	279
Radiation Act	62	0.082%	148		148	29	177
HazMat	191	0.252%	455		455	89	544
Parks	2,226	2.932%	5,299		5,299	1,040	6,339
Conservation	51	0.067%	121		121	24	145
AG Land Pres	15	0.020%	36		36	7	43
Planning	13	0.017%	31		31	6	37
Coop Extension	179	0.236%	427		427	84	511
Pleasant Acres	-	0.000%	-		-	-	-
Children & Youth	11,576	15.247%	27,556		27,556	5,410	32,966
E-911	1,232	1.623%	2,933		2,933	576	3,509
E-911 Maintenance	218	0.287%	519		519	102	621
Liquid Fuels	283	0.373%	674		674	132	806
Agency on Aging	2,886	3.801%	6,870		6,870	1,349	8,219
MH/IDD	5,165	6.803%	12,295		12,295	2,414	14,709
Health Choices	637	0.839%	1,516		1,516	298	1,814
Domestic Relations	708	0.933%	1,686		1,686	331	2,017
Weatherization Liheap	519	0.684%	1,236		1,236	243	1,479
CDBG	609	0.802%	1,449		1,449	285	1,734
Public Relations	28	0.037%	67		67	13	80
Retirement Fund	310	0.408%	737		737	145	882
Drug & Alcohol	1,188	1.565%	2,828		2,828	555	3,383
Human Services FGDM	207	0.273%	493		493	97	590
Weatherization DOE	168	0.221%	399		399	79	478
Other	2,223	2.928%	5,301		5,301	1,037	6,338
Subtotal	75,922	100.000%	180,732	-	180,732	33,127	213,859
Second Allocation Total	70,879						
Total	75,922	100.000%	180,732	-	180,732	33,127	213,859

(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	0.047%	107		107		107
County Maintenance	29.00	1.374%	3,126		3,126		3,126
Human Services Center	9.00	0.427%	972		972		972
County Annex	6.00	0.284%	646		646		646
Information Services	28.00	1.327%	3,019		3,019		3,019
Commissioners	8.00	0.379%	862		862		862
Solicitor	4.00	0.190%	432		432	82	514
Purchasing	3.00	0.142%	323		323	62	385
Controller	13.00	0.616%	1,402		1,402	267	1,669
Treasurer	10.00	0.474%	1,079		1,079	206	1,285
Human Resources/Risk Mgmt	11.00	0.521%	1,185		1,185	226	1,411
Payroll Office	3.00	0.142%	323		323	62	385
Central Telephone	2.00	0.095%	216		216	41	257
Archives	9.00	0.427%	972		972	185	1,157
Human Services	13.00	0.616%	1,402		1,402	267	1,669
Fleet Management	5.00	0.237%	539		539	103	642
Voter Registration	6.00	0.284%	646		646	123	769
Tax Assessment	25.00	1.185%	2,696		2,696	514	3,210
Weights & Measurers	1.00	0.047%	107		107	21	128
Tax Collectors	22.00	1.043%	2,373		2,373	452	2,825
Recorder of Deeds	7.00	0.332%	755		755	144	899
Traffic Safety	3.00	0.142%	323		323	62	385
Mosquito Disease Control	2.00	0.095%	216		216	41	257
Veteran's Affairs	5.00	0.237%	539		539	103	642
Register of Wills	10.00	0.474%	1,079		1,079	206	1,285
Sheriff	104.00	4.929%	11,215		11,215	2,138	13,353
Coroner	9.00	0.427%	972		972	185	1,157
Prothonotary	27.00	1.280%	2,912		2,912	555	3,467
Clerk Courts	40.00	1.896%	4,314		4,314	822	5,136
Public Defender	39.00	1.848%	4,205		4,205	802	5,007
District Attorney	107.00	5.071%	11,538		11,538	2,199	13,737
Courts	80.00	3.791%	8,626		8,626	1,644	10,270
District Justices	88.00	4.171%	9,491		9,491	1,809	11,300
Divorce Masters	4.00	0.190%	432		432	82	514
Conflicts Counsel	2.00	0.095%	216		216	41	257
Probation	180.00	8.531%	19,411		19,411	3,700	23,111
Youth Development Ctr	44.00	2.085%	4,744		4,744	904	5,648
Prison	544.00	25.782%	58,664		58,664	11,182	69,846
EMA	5.00	0.237%	539		539	103	642

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Parks	34.00	1.611%	3,666		3,666	699	4,365
Conservation	18.00	0.853%	1,941		1,941	370	2,311
AG Land Pres	3.00	0.142%	323		323	62	385
Coop Extension	7.00	0.332%	755		755	144	899
Children & Youth	168.00	7.962%	18,117		18,117	3,453	21,570
E-911	79.00	3.744%	8,519		8,519	1,624	10,143
E-911 Maintenance	4.00	0.190%	432		432	82	514
Agency on Aging	63.00	2.986%	6,794		6,794	1,295	8,089
MH/IDD	141.00	6.682%	15,204		15,204	2,898	18,102
Health Choices	4.00	0.190%	432		432	82	514
Domestic Relations	65.00	3.081%	7,010		7,010	1,336	8,346
Public Relations	1.00	0.047%	107		107	21	128
Drug & Alcohol	15.00	0.711%	1,618		1,618	308	1,926
Other		0.000%	3		3	-	3
<hr/>							
Subtotal	2,110	100.000%	227,539	-	227,539	41,707	269,246
Second Allocation Total	2,029						
<hr/>							
Total	2,110	100.000%	227,539	-	227,539	41,707	269,246

(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

2019 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	490,858		490,858	490,858
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	10,467	-	10,467	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	727	-	727	
Property Insurance	171	1	172	
Retirement Administration	2,361	6	2,367	
Information Services	10,692	1,953	12,645	
Commissioners	696	134	830	
Solicitor		32,038	32,038	
Purchasing		341	341	
Controller		2,658	2,658	
Treasurer		102	102	
Human Resources/Risk Mgmt		2,280	2,280	
Payroll Office		489	489	
Central Telephone		49	49	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>31,882</u>	<u>40,681</u>	<u>72,563</u>	<u>72,563</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>522,740</u></u>	<u><u>40,681</u></u>	<u><u>563,421</u></u>	<u><u>563,421</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	300,993		300,993		
	-				
<u>Other Expenses and Cost</u>					
Benefits	95,663		95,663		
Telephone	273		273		
Training	155		155		
Assoc Dues	996		996		
Travel	-				
Prothonotary Fees	124		124		
Contracted Services	4,624		4,624		
Professional Services	65,057			65,057	
Safety Paln	18,754		18,754		
Transcripts	-				
Subscriptions/Publication	1,402		1,402		
Office Supplies	888		888		
Postage	530		530		
Advertising	37		37		
Equipment Rental	1,362		1,362		
Capital Outlay	-		-		
Departmental Expenditures	490,858	-	425,801	65,057	-
<u>Cost Adjustments</u>					
Deductions	-	-			
<u>Departmental Cost Adjustments</u>					
	-				
Functional Cost	490,858	-	425,801	65,057	-
<u>Additions: 1st</u>					
Central Service Centers	31,882	31,882			
REALLOCATE ADMIN		(31,882)	31,882	-	-
Allocable Costs	522,740	-	457,683	65,057	-
Unallocated	-				-
1st Allocation	522,740	-	457,683	65,057	-

2019 Actual

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	40,681	40,681			
REALLOCATE ADMIN		(40,681)	40,681	-	-
Allocable Costs	40,681	-	40,681	-	-
Unallocated	-				-
2nd Allocation	40,681	-	40,681	-	-
Total Allocated	563,421	-	498,364	65,057	-

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

User Department	Total	Legal Counsel	Other Legal Counsel
County Maintenance	12,624	9,154	3,470
Information Services	4,577	4,577	-
Commissioners	71,387	68,652	2,735
Purchasing	-	-	-
Controller	10,239	10,239	-
Treasurer	10,239	10,239	-
Human Resources/Risk Mgmt	10,239	10,239	-
Archives	-	-	-
Risk Management	-	-	-
Human Services	30,715	30,715	-
Voter Registration	51,192	51,192	-
Tax Assessment	5,119	5,119	-
Sheriff	11,346	10,239	1,107
Coroner	10,239	10,239	-
Prothonotary	40,954	40,954	-
Public Defender	-	-	-
District Attorney	44,293	15,357	28,936
Courts	100	-	100
Conflicts Counsel	10,239	10,239	-
Probation	8,367	5,119	3,248
Youth Development Ctr	5,119	5,119	-
Prison	14,082	5,119	8,963
EMA	10,239	10,239	-
Parks	5,119	5,119	-
AG Land Pres	5,119	5,119	-
Planning	3,443	-	3,443
Children & Youth	32,595	25,596	6,999
E-911	57,248	51,192	6,056
Agency on Aging	5,119	5,119	-
MH/IDD	15,357	15,357	-
Domestic Relations	-	-	-
Other	5,122	5,122	-
Subtotal	563,421	498,364	65,057
Total	563,421	498,364	65,057

**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	2.00	2.000%	9,154		9,154		9,154
Information Services	1.00	1.000%	4,577		4,577		4,577
Commissioners	15.00	15.000%	68,652		68,652		68,652
Solicitor	7.00	7.000%	32,038		32,038		32,038
Controller	2.00	2.000%	9,154		9,154	1,085	10,239
Treasurer	2.00	2.000%	9,154		9,154	1,085	10,239
Human Resources/Risk Mgmt	2.00	2.000%	9,154		9,154	1,085	10,239
Human Services	6.00	6.000%	27,461		27,461	3,254	30,715
Voter Registration	10.00	10.000%	45,768		45,768	5,424	51,192
Tax Assessment	1.00	1.000%	4,577		4,577	542	5,119
Tax Claims	1.00	1.000%	4,577		4,577	542	5,119
Recorder of Deeds	1.00	1.000%	4,577		4,577	542	5,119
Veteran's Affairs	1.00	1.000%	4,577		4,577	542	5,119
Sheriff	2.00	2.000%	9,154		9,154	1,085	10,239
Coroner	2.00	2.000%	9,154		9,154	1,085	10,239
Prothonotary	8.00	8.000%	36,615		36,615	4,339	40,954
District Attorney	3.00	3.000%	13,730		13,730	1,627	15,357
Conflicts Counsel	2.00	2.000%	9,154		9,154	1,085	10,239
Probation	1.00	1.000%	4,577		4,577	542	5,119
Youth Development Ctr	1.00	1.000%	4,577		4,577	542	5,119
Prison	1.00	1.000%	4,577		4,577	542	5,119
EMA	2.00	2.000%	9,154		9,154	1,085	10,239
Parks	1.00	1.000%	4,577		4,577	542	5,119
AG Land Pres	1.00	1.000%	4,577		4,577	542	5,119
Children & Youth	5.00	5.000%	22,884		22,884	2,712	25,596
E-911	10.00	10.000%	45,768		45,768	5,424	51,192
Agency on Aging	1.00	1.000%	4,577		4,577	542	5,119
MH/IDD	3.00	3.000%	13,730		13,730	1,627	15,357
Weatherization Liheap	1.00	1.000%	4,577		4,577	542	5,119
CDBG	1.00	1.000%	4,577		4,577	542	5,119
Drug & Alcohol	3.00	3.000%	13,730		13,730	1,627	15,357
Other	1.00	1.000%	4,574		4,574	548	5,122
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Subtotal	100	100.000%	457,683	-	457,683	40,681	498,364
Second Allocation Total	75						
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Total	100	100.000%	457,683	-	457,683	40,681	498,364

(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	3,470	5.334%	3,470		3,470		3,470
Commissioners	2,735	4.204%	2,735		2,735		2,735
Sheriff	1,107	1.702%	1,107		1,107	-	1,107
District Attorney	28,936	44.478%	28,936		28,936	-	28,936
Courts	100	0.154%	100		100	-	100
Probation	3,248	4.993%	3,248		3,248	-	3,248
Prison	8,963	13.777%	8,963		8,963	-	8,963
Planning	3,443	5.292%	3,443		3,443	-	3,443
Children & Youth	6,999	10.758%	6,999		6,999	-	6,999
E-911	6,056	9.309%	6,056		6,056	-	6,056
Other	-	0.000%	-		-	-	-
Subtotal	65,057	100.000%	65,057	-	65,057	-	65,057
Second Allocation Total	58,852						
Total	65,057	100.000%	65,057	-	65,057	-	65,057

(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

2019 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	216,398		216,398	216,398
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	32,164	-	32,164	
Equipment Depreciation	1,214	-	1,214	
Employee Benefits	-	-	-	
Liability Insurance	386	-	386	
Property Insurance	526	2	528	
Retirement Administration	1,771	5	1,776	
County Maintenance	20,797	1,934	22,731	
Information Services	10,032	1,788	11,820	
Commissioners	1,189	232	1,421	
Solicitor	-	-	-	
Purchasing		8,369	8,369	
Controller		8,293	8,293	
Treasurer		-	-	
Human Resources/Risk Mgmt		1,706	1,706	
Payroll Office		366	366	
Central Telephone		36	36	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>68,079</u>	<u>22,731</u>	<u>90,810</u>	<u>90,810</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>284,477</u></u>	<u><u>22,731</u></u>	<u><u>307,208</u></u>	<u><u>307,208</u></u>

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

	Total	General & Administration	Purchasing	
<hr/>				
<u>Wages and Benefits</u>				
Salary & Wages	134,115		134,115	
	-			
<u>Other Expenses and Cost</u>				
Benefits	53,918		53,918	
Telephone	259		259	
Assoc Dues	160		160	
Printing	468		468	
Maintenance and Repairs	-		-	
Contracted Services	6,793		6,793	
Equipment Rental	68		68	
Travel	9		9	
Postage	13		13	
Training and Tuition	80		80	
Office Equipment	1,676		1,676	
Office Supplies	18,839		18,839	
Departmental Expenditures	216,398	-	216,398	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
	-			
<hr/>				
Functional Cost	216,398	-	216,398	-

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

	Total	General & Administration	Purchasing	
Additions: 1st Central Service Centers	68,079	68,079		
REALLOCATE ADMIN		(68,079)	68,079	-
Allocable Costs	284,477	-	284,477	-
Unallocated	-			-
1st Allocation	284,477	-	284,477	-
Additions: 2nd Central Service Centers	22,731	22,731		
REALLOCATE ADMIN		(22,731)	22,731	-
Allocable Costs	22,731	-	22,731	-
Unallocated	-			-
2nd Allocation	22,731	-	22,731	-
Total Allocated	307,208	-	307,208	-

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

User Department	Total	
County Maintenance	10,779	10,779
Human Services Center	3,112	3,112
County Annex	1,061	1,061
Information Services	8,836	8,836
Commissioners	865	865
Solicitor	341	341
Purchasing	8,369	8,369
Controller	2,669	2,669
Treasurer	1,728	1,728
Human Resources/Risk Mgmt	2,413	2,413
Payroll Office	452	452
Central Telephone	78	78
Archives	1,433	1,433
Human Services	2,141	2,141
Fleet Management	1,393	1,393
Voter Registration	3,003	3,003
Tax Assessment	1,470	1,470
Weights & Measurers	59	59
Tax Collectors	353	353
Tax Claims	490	490
Recorder of Deeds	1,120	1,120
Traffic Safety	1,728	1,728
Veteran's Affairs	785	785
Register of Wills	1,865	1,865
Sheriff	9,775	9,775
Coroner	2,218	2,218
Prothonotary	2,630	2,630
Clerk Courts	3,493	3,493
Public Defender	962	962
District Attorney	17,919	17,919
Courts	15,564	15,564
District Justices	34,759	34,759
Constables	19	19
Divorce Masters	195	195
Conflicts Counsel	1,061	1,061
Probation	11,678	11,678
Youth Development Ctr	5,751	5,751
Maint Adults	-	-
Prison	36,682	36,682

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

User Department	Total	
Public Safety	-	-
EMA	1,238	1,238
Radiation Act	667	667
HazMat	3,688	3,688
Parks	15,133	15,133
Conservation	59	59
Coop Extension	1,529	1,529
Pleasant Acres	-	-
Children & Youth	19,017	19,017
E-911	5,634	5,634
E-911 Maintenance	2,041	2,041
Liquid Fuels	550	550
Agency on Aging	22,511	22,511
MH/IDD	13,445	13,445
Health Choices	99	99
Domestic Relations	3,512	3,512
Public Relations	19	19
Retirement Fund	-	-
Drug & Alcohol	2,082	2,082
Human Services FGDM	1,374	1,374
Other	13,129	13,129
Subtotal	307,208	307,208
Total	307,208	307,208

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	3	0.019%	54		54		54
County Maintenance	599	3.789%	10,779		10,779		10,779
Human Services Center	173	1.094%	3,112		3,112		3,112
County Annex	59	0.373%	1,061		1,061		1,061
Information Services	491	3.106%	8,836		8,836		8,836
Commissioners	48	0.304%	865		865		865
Solicitor	19	0.120%	341		341		341
Purchasing	465	2.942%	8,369		8,369		8,369
Controller	136	0.860%	2,447		2,447	222	2,669
Treasurer	88	0.557%	1,585		1,585	143	1,728
Human Resources/Risk Mgmt	123	0.778%	2,213		2,213	200	2,413
Payroll Office	23	0.146%	415		415	37	452
Central Telephone	4	0.025%	71		71	7	78
Archives	73	0.462%	1,314		1,314	119	1,433
Human Services	109	0.690%	1,963		1,963	178	2,141
Fleet Management	71	0.449%	1,277		1,277	116	1,393
Voter Registration	153	0.968%	2,754		2,754	249	3,003
Tax Assessment	75	0.474%	1,348		1,348	122	1,470
Weights & Measurers	3	0.019%	54		54	5	59
Tax Collectors	18	0.114%	324		324	29	353
Tax Claims	25	0.158%	449		449	41	490
Recorder of Deeds	57	0.361%	1,027		1,027	93	1,120
Traffic Safety	88	0.557%	1,585		1,585	143	1,728
Mosquito Disease Control	13	0.082%	233		233	21	254
Veteran's Affairs	40	0.253%	720		720	65	785
Register of Wills	95	0.601%	1,710		1,710	155	1,865
Sheriff	498	3.151%	8,964		8,964	811	9,775
Coroner	113	0.715%	2,034		2,034	184	2,218
Prothonotary	134	0.848%	2,412		2,412	218	2,630
Clerk Courts	178	1.126%	3,203		3,203	290	3,493
Public Defender	49	0.310%	882		882	80	962
District Attorney	913	5.776%	16,431		16,431	1,488	17,919
Courts	793	5.017%	14,272		14,272	1,292	15,564
District Justices	1,771	11.204%	31,873		31,873	2,886	34,759
Constables	1	0.006%	17		17	2	19
Divorce Masters	10	0.063%	179		179	16	195
Controlled Subst	98	0.620%	1,764		1,764	160	1,924
Conflicts Counsel	54	0.342%	973		973	88	1,061
Probation	595	3.764%	10,708		10,708	970	11,678

**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
Youth Development Ctr	293	1.854%	5,274		5,274	477	5,751
Prison	1,869	11.824%	33,637		33,637	3,045	36,682
EMA	63	0.399%	1,135		1,135	103	1,238
Radiation Act	34	0.215%	612		612	55	667
HazMat	188	1.189%	3,382		3,382	306	3,688
Parks	771	4.878%	13,877		13,877	1,256	15,133
Conservation	3	0.019%	54		54	5	59
Coop Extension	78	0.493%	1,402		1,402	127	1,529
Pleasant Acres		0.000%	-		-	-	-
Children & Youth	969	6.130%	17,438		17,438	1,579	19,017
E-911	287	1.816%	5,166		5,166	468	5,634
E-911 Maintenance	104	0.658%	1,872		1,872	169	2,041
Liquid Fuels	28	0.177%	504		504	46	550
Agency on Aging	1,147	7.256%	20,642		20,642	1,869	22,511
MH/IDD	685	4.334%	12,329		12,329	1,116	13,445
Health Choices	5	0.032%	91		91	8	99
Domestic Relations	179	1.132%	3,220		3,220	292	3,512
Public Relations	1	0.006%	17		17	2	19
Drug & Alcohol	106	0.671%	1,909		1,909	173	2,082
Human Services FGDM	70	0.443%	1,260		1,260	114	1,374
Other	669	4.232%	12,038		12,038	1,091	13,129
<hr/>							
Subtotal	15,807	100.000%	284,477	-	284,477	22,731	307,208
Second Allocation Total	13,950						
<hr/>							
Total	15,807	100.000%	284,477	-	284,477	22,731	307,208

(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

2019 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	1,472,647		1,472,647	1,472,647
Deductions			-	
Capital Outlay	-		-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	62,921	-	62,921	
Equipment Depreciation	223,427	-	223,427	
Employee Benefits	-	-	-	
Liability Insurance	1,847	-	1,847	
Property Insurance	1,029	4	1,033	
Retirement Administration	7,698	20	7,718	
Information Services	80,355	16,074	96,429	
Commissioners	1,776	340	2,116	
Solicitor	9,154	1,085	10,239	
Purchasing	2,447	222	2,669	
Controller		4,230	4,230	
Treasurer		204	204	
Human Resources/Risk Mgmt		7,402	7,402	
Payroll Office		1,629	1,629	
Central Telephone		158	158	
		-	-	
Archives		5,445	5,445	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>431,339</u>	<u>40,596</u>	<u>471,935</u>	<u>471,935</u>
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,903,986</u></u>	<u><u>40,596</u></u>	<u><u>1,944,582</u></u>	<u><u>1,944,582</u></u>

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

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process	General Government
Wages and Benefits								
Salary & Wages	682,556	32,124	438,890	40,121	48,889		55,244	67,288
Other Expenses and Cost								
Benefits	264,818	12,463	170,280	15,566	18,968		21,434	26,106
Postage	12,453	586	8,007	732	892		1,008	1,228
Telephone	1,634	77	1,051	96	117		132	161
Training	2,260	106	1,453	133	162		183	223
Assoc Dues	3,095	146	1,990	182	222		250	305
Advertising	224	11	144	13	16		18	22
Travel	3,559	168	2,288	209	255		288	351
Contracted Services	33,019		33,019					
Professional Services	448,469					420,782		27,687
Tuition Reimbursement	2,497	118	1,606	147	179		202	246
Printing	1,500	71	965	88	107		121	148
Subscriptions - Pamphlet	1,112	52	715	65	80		90	110
Office Supplies	6,535	308	4,202	384	468		529	644
Office Equipment	8,693	409	5,590	511	623		704	857
Equipment Rental	223	10	143	13	16		18	22
Capital Outlay	-							
Departmental Expenditures	1,472,647	46,648	670,344	58,261	70,993	420,782	80,221	125,398
Cost Adjustments								
Deductions	-	-						
Departmental Cost Adjustments								
	-							
Functional Cost	1,472,647	46,648	670,344	58,261	70,993	420,782	80,221	125,398
Additions: 1st								
Central Service Centers	431,339	431,339						
REALLOCATE ADMIN		(477,987)	224,694	19,529	23,797	141,044	26,890	42,033
Allocable Costs	1,903,986	-	895,038	77,790	94,790	561,826	107,111	167,431
Unallocated	(167,431)							(167,431)
1st Allocation	1,736,555	-	895,038	77,790	94,790	561,826	107,111	-
Additions: 2nd								
Central Service Centers	40,596	40,596						

**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		(40,596)	19,083	1,659	2,021	11,979	2,284	3,570
Allocable Costs	40,596	-	19,083	1,659	2,021	11,979	2,284	3,570
Unallocated	(3,570)							(3,570)
2nd Allocation	37,026	-	19,083	1,659	2,021	11,979	2,284	-
Total Allocated	1,773,581	-	914,121	79,449	96,811	573,805	109,395	-

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	-	-	-	-	-	-
Liability Insurance	64	45	-	-	17	2
Property Insurance	52	27	-	-	22	3
Retirement Administration	1,494	895	-	46	472	81
County Maintenance	27,471	15,484	347	1,350	8,613	1,677
Human Services Center	8,744	5,084	-	419	2,702	539
County Annex	5,905	3,437	-	280	1,826	362
Information Services	13,339	7,062	54	1,303	3,809	1,111
Commissioners	39,168	1,459	17,199	373	19,855	282
Solicitor	2,658	1,396	73	186	820	183
Purchasing	8,293	5,066	-	139	2,691	397
Controller	4,230	1,880	147	606	1,163	434
Treasurer	16,813	1,711	6,311	381	8,070	340
Human Resources/Risk Mgmt	8,452	4,795	-	523	2,552	582
Payroll Office	918	440	-	142	235	101
Central Telephone	1,362	824	-	-	437	101
Archives	10,159	2,590	2,557	428	4,202	382
Risk Management	-	-	-	-	-	-
Human Services	9,351	5,097	185	523	2,914	632
Fleet Management	16,629	10,194	-	238	5,420	777
Voter Registration	90,987	56,688	34	286	30,176	3,803
Tax Assessment	5,660	1,400	802	1,143	1,627	688
Weights & Measurers	156	46	7	47	29	27
Tax Collectors	1,202	412	7	-	230	553
Tax Claims	63,545	20,333	14,775	-	27,124	1,313
Recorder of Deeds	3,934	1,436	569	286	1,391	252
Traffic Safety	14,708	8,867	157	142	4,891	651
Mosquito Disease Control	1,075	613	-	47	327	88
Veteran's Affairs	16,922	10,377	-	238	5,518	789
Register of Wills	4,204	1,711	357	475	1,304	357
Sheriff	27,296	11,035	1,063	4,951	7,041	3,206
Coroner	8,885	4,913	254	286	2,891	541
Prothonotary	7,539	3,074	383	1,190	2,057	835
Clerk Courts	9,558	1,894	1,741	1,905	2,931	1,087
Public Defender	14,654	7,458	7	1,809	3,966	1,414
District Attorney	80,194	45,121	247	5,093	24,262	5,471
Courts	168,764	102,011	377	3,237	54,649	8,490

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	92,633	48,672	4,134	4,141	30,440	5,246
Constables	34,293	21,376	82	-	11,455	1,380
Divorce Masters	735	283	-	190	149	113
Controlled Subst	11,707	5,627	1,296	-	4,420	364
Conflicts Counsel	624	302	-	95	161	66
Probation	41,848	12,829	4,058	8,521	11,300	5,140
Youth Development Ctr	14,901	7,394	-	2,047	3,932	1,528
Maint Adults	-	-	-	-	-	-
Prison	165,620	78,841	603	25,514	42,585	18,077
Public Safety	-	-	-	-	-	-
EMA	2,558	1,336	27	238	742	215
Radiation Act	1,407	878	-	-	472	57
HazMat	4,339	2,708	7	-	1,449	175
Parks	50,864	28,568	1,509	1,285	16,853	2,649
Conservation	2,241	366	171	857	385	462
AG Land Pres	554	211	-	142	115	86
Planning	293	183	-	-	98	12
Coop Extension	4,547	2,507	21	333	1,357	329
Pleasant Acres	-	-	-	-	-	-
Human Services MLR	-	-	-	-	-	-
Children & Youth	269,522	155,468	4,511	7,854	87,636	14,053
Children & Youth MLR	-	-	-	-	-	-
E-911	33,399	17,285	123	3,665	9,328	2,998
E-911 Maintenance	5,236	3,102	-	190	1,649	295
Liquid Fuels	5,949	3,194	405	-	2,144	206
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	67,693	37,051	1,947	2,951	21,847	3,897
Aging MLR	-	-	-	-	-	-
MH/IDD	124,463	68,474	2,441	6,664	39,102	7,782
MH/IDD MLR (3rd Floor)	-	-	-	-	-	-
Health Choices	14,796	9,068	34	190	4,823	681
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	16,630	3,029	3,393	3,095	5,363	1,750
Domestic Relations MLR	-	-	-	-	-	-
Weatherization Liheap	11,653	7,137	123	-	3,932	461
CDBG	12,457	6,296	1,145	-	4,610	406
Public Relations	712	403	-	47	213	49
Retirement Fund	6,844	4,072	164	-	2,345	263
Drug & Alcohol	27,147	15,318	769	715	8,996	1,349

**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	4,588	2,745	96	-	1,569	178
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	3,736	2,251	69	-	1,271	145
Bridge to Health	-	-	-	-	-	-
Other	45,207	22,272	4,668	5	16,830	1,432
Subtotal	1,773,581	914,121	79,449	96,811	573,805	109,395
Total	1,773,581	914,121	79,449	96,811	573,805	109,395

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
Liability Insurance	3	0.005%	45		45		45
Property Insurance	2	0.003%	27		27		27
Retirement Administration	64	0.100%	895		895		895
County Maintenance	1,112	1.730%	15,484		15,484		15,484
Human Services Center	365	0.568%	5,084		5,084		5,084
County Annex	247	0.384%	3,437		3,437		3,437
Information Services	507	0.789%	7,062		7,062		7,062
Commissioners	105	0.163%	1,459		1,459		1,459
Solicitor	100	0.156%	1,396		1,396		1,396
Purchasing	364	0.566%	5,066		5,066		5,066
Controller	135	0.210%	1,880		1,880		1,880
Treasurer	120	0.187%	1,674		1,674	37	1,711
Human Resources/Risk Mgmt	337	0.524%	4,690		4,690	105	4,795
Payroll Office	31	0.048%	430		430	10	440
Central Telephone	58	0.090%	806		806	18	824
Archives	182	0.283%	2,533		2,533	57	2,590
Human Services	358	0.557%	4,985		4,985	112	5,097
Fleet Management	716	1.114%	9,971		9,971	223	10,194
Voter Registration	3,981	6.195%	55,448		55,448	1,240	56,688
Tax Assessment	98	0.153%	1,369		1,369	31	1,400
Weights & Measurers	3	0.005%	45		45	1	46
Tax Collectors	29	0.045%	403		403	9	412
Tax Claims	1,428	2.222%	19,888		19,888	445	20,333
Recorder of Deeds	101	0.157%	1,405		1,405	31	1,436
Traffic Safety	623	0.969%	8,673		8,673	194	8,867
Mosquito Disease Control	43	0.067%	600		600	13	613
Veteran's Affairs	729	1.134%	10,150		10,150	227	10,377
Register of Wills	120	0.187%	1,674		1,674	37	1,711
Sheriff	775	1.206%	10,794		10,794	241	11,035
Coroner	345	0.537%	4,806		4,806	107	4,913
Prothonotary	216	0.336%	3,007		3,007	67	3,074
Clerk Courts	133	0.207%	1,853		1,853	41	1,894
Public Defender	524	0.815%	7,295		7,295	163	7,458
District Attorney	3,169	4.931%	44,134		44,134	987	45,121
Courts	7,164	11.148%	99,779		99,779	2,232	102,011
District Justices	3,418	5.319%	47,607		47,607	1,065	48,672
Constables	1,501	2.336%	20,908		20,908	468	21,376
Divorce Masters	20	0.031%	277		277	6	283
Controlled Subst	395	0.615%	5,504		5,504	123	5,627
Conflicts Counsel	21	0.033%	295		295	7	302

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
Probation	901	1.402%	12,548		12,548	281	12,829
Youth Development Ctr	519	0.808%	7,232		7,232	162	7,394
Prison	5,537	8.616%	77,116		77,116	1,725	78,841
EMA	94	0.146%	1,307		1,307	29	1,336
Radiation Act	62	0.096%	859		859	19	878
HazMat	190	0.296%	2,649		2,649	59	2,708
Parks	2,006	3.122%	27,943		27,943	625	28,568
Conservation	26	0.040%	358		358	8	366
AG Land Pres	15	0.023%	206		206	5	211
Planning	13	0.020%	179		179	4	183
Coop Extension	176	0.274%	2,452		2,452	55	2,507
Pleasant Acres	-	0.000%	-		-	-	-
Children & Youth	10,918	16.990%	152,067		152,067	3,401	155,468
E-911	1,214	1.889%	16,907		16,907	378	17,285
E-911 Maintenance	218	0.339%	3,034		3,034	68	3,102
Liquid Fuels	224	0.349%	3,124		3,124	70	3,194
Agency on Aging	2,602	4.049%	36,240		36,240	811	37,051
MH/IDD	4,809	7.483%	66,976		66,976	1,498	68,474
Health Choices	637	0.991%	8,870		8,870	198	9,068
Domestic Relations	213	0.331%	2,963		2,963	66	3,029
Weatherization Liheap	501	0.780%	6,981		6,981	156	7,137
CDBG	442	0.688%	6,158		6,158	138	6,296
Public Relations	28	0.044%	394		394	9	403
Retirement Fund	286	0.445%	3,983		3,983	89	4,072
Drug & Alcohol	1,076	1.674%	14,983		14,983	335	15,318
Human Services FGDM	193	0.300%	2,685		2,685	60	2,745
Weatherization DOE	158	0.246%	2,202		2,202	49	2,251
Other	1,562	2.431%	21,784		21,784	488	22,272
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Subtotal	64,262	100.000%	895,038	-	895,038	19,083	914,121
Second Allocation Total	61,258						
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Total	64,262	100.000%	895,038	-	895,038	19,083	914,121

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

Source: Expenditure Audit Trail

YORK COUNTY, PENNSYLVANIA

Controller

Detail Allocation of
Revenue Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	52	0.446%	347		347		347
Information Services	8	0.069%	54		54		54
Commissioners	2,578	22.110%	17,199		17,199		17,199
Solicitor	11	0.094%	73		73		73
Controller	22	0.189%	147		147		147
Treasurer	946	8.113%	6,311		6,311		6,311
Archives	373	3.199%	2,488		2,488	69	2,557
Human Services	27	0.232%	180		180	5	185
Voter Registration	5	0.043%	33		33	1	34
Tax Assessment	117	1.003%	780		780	22	802
Weights & Measurers	1	0.009%	7		7	-	7
Tax Collectors	1	0.009%	7		7	-	7
Tax Claims	2,155	18.482%	14,377		14,377	398	14,775
Recorder of Deeds	83	0.712%	554		554	15	569
Traffic Safety	23	0.197%	153		153	4	157
Register of Wills	52	0.446%	347		347	10	357
Sheriff	155	1.329%	1,034		1,034	29	1,063
Coroner	37	0.317%	247		247	7	254
Prothonotary	56	0.480%	373		373	10	383
Clerk Courts	254	2.178%	1,694		1,694	47	1,741
District Attorney	36	0.309%	240		240	7	247
Courts	55	0.472%	367		367	10	377
District Justices	603	5.172%	4,023		4,023	111	4,134
Constables	12	0.103%	80		80	2	82
Controlled Subst	189	1.621%	1,261		1,261	35	1,296
Probation	592	5.077%	3,949		3,949	109	4,058
Youth Development Ctr	-	0.000%	-		-	-	-
Prison	88	0.755%	587		587	16	603
EMA	4	0.034%	26		26	1	27
HazMat	1	0.009%	7		7	-	7
Parks	220	1.887%	1,468		1,468	41	1,509
Conservation	25	0.214%	166		166	5	171
Coop Extension	3	0.026%	20		20	1	21
Pleasant Acres	-	0.000%	-		-	-	-
Children & Youth	658	5.643%	4,390		4,390	121	4,511
E-911	18	0.154%	120		120	3	123
Liquid Fuels	59	0.506%	394		394	11	405
Agency on Aging	284	2.436%	1,895		1,895	52	1,947
MH/IDD	356	3.053%	2,375		2,375	66	2,441
Health Choices	5	0.043%	33		33	1	34

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	495	4.245%	3,302		3,302	91	3,393
Weatherization Liheap	18	0.154%	120		120	3	123
CDBG	167	1.432%	1,114		1,114	31	1,145
Retirement Fund	24	0.206%	160		160	4	164
Drug & Alcohol	112	0.961%	748		748	21	769
Human Services FGDM	14	0.120%	93		93	3	96
SOC	-	0.000%	-		-	-	-
HCMU	-	0.000%	-		-	-	-
Weatherization DOE	10	0.086%	67		67	2	69
Other	655	5.617%	4,373		4,373	295	4,668
Subtotal	11,660	100.000%	77,790	-	77,790	1,659	79,449
Second Allocation Total	8,989						
Total	11,660	100.000%	77,790	-	77,790	1,659	79,449

(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	0.049%	46		46		46
County Maintenance	29.00	1.424%	1,350		1,350		1,350
Human Services Center	9.00	0.442%	419		419		419
County Annex	6.00	0.295%	280		280		280
Information Services	28.00	1.375%	1,303		1,303		1,303
Commissioners	8.00	0.393%	373		373		373
Solicitor	4.00	0.196%	186		186		186
Purchasing	3.00	0.147%	139		139		139
Controller	13.00	0.639%	606		606		606
Treasurer	8.00	0.393%	373		373	8	381
Human Resources/Risk Mgmt	11.00	0.540%	512		512	11	523
Payroll Office	3.00	0.147%	139		139	3	142
Archives	9.00	0.442%	419		419	9	428
Human Services	11.00	0.540%	512		512	11	523
Fleet Management	5.00	0.246%	233		233	5	238
Voter Registration	6.00	0.295%	280		280	6	286
Tax Assessment	24.00	1.179%	1,118		1,118	25	1,143
Weights & Measurers	1.00	0.049%	46		46	1	47
Recorder of Deeds	6.00	0.295%	280		280	6	286
Traffic Safety	3.00	0.147%	139		139	3	142
Mosquito Disease Control	1.00	0.049%	46		46	1	47
Veteran's Affairs	5.00	0.246%	233		233	5	238
Register of Wills	10.00	0.491%	465		465	10	475
Sheriff	104.00	5.108%	4,842		4,842	109	4,951
Coroner	6.00	0.295%	280		280	6	286
Prothonotary	25.00	1.228%	1,164		1,164	26	1,190
Clerk Courts	40.00	1.965%	1,863		1,863	42	1,905
Public Defender	38.00	1.866%	1,769		1,769	40	1,809
District Attorney	107.00	5.255%	4,981		4,981	112	5,093
Courts	68.00	3.340%	3,166		3,166	71	3,237
District Justices	87.00	4.273%	4,050		4,050	91	4,141
Divorce Masters	4.00	0.196%	186		186	4	190
Conflicts Counsel	2.00	0.098%	93		93	2	95
Probation	179.00	8.792%	8,334		8,334	187	8,521
Youth Development Ctr	43.00	2.112%	2,002		2,002	45	2,047
Prison	536.00	26.326%	24,954		24,954	560	25,514
Public Safety	-	0.000%	-		-	-	-
EMA	5.00	0.246%	233		233	5	238
Parks	27.00	1.326%	1,257		1,257	28	1,285
Conservation	18.00	0.884%	838		838	19	857

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
AG Land Pres	3.00	0.147%	139		139	3	142
Coop Extension	7.00	0.344%	326		326	7	333
Pleasant Acres		0.000%	-		-	-	-
Children & Youth	165.00	8.104%	7,682		7,682	172	7,854
E-911	77.00	3.782%	3,585		3,585	80	3,665
E-911 Maintenance	4.00	0.196%	186		186	4	190
Agency on Aging	62.00	3.045%	2,886		2,886	65	2,951
MH/IDD	140.00	6.876%	6,518		6,518	146	6,664
Health Choices	4.00	0.196%	186		186	4	190
Domestic Relations	65.00	3.193%	3,027		3,027	68	3,095
Public Relations	1.00	0.049%	46		46	1	47
Drug & Alcohol	15.00	0.737%	699		699	16	715
Other		0.000%	1		1	4	5
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Subtotal	2,036	100.000%	94,790	-	94,790	2,021	96,811
Second Allocation Total	1,935						
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Total	2,036	100.000%	94,790	-	94,790	2,021	96,811

(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
Liability Insurance	2	0.003%	17		17		17
Property Insurance	3	0.004%	22		22		22
Retirement Administration	64	0.084%	472		472		472
County Maintenance	1,164	1.533%	8,613		8,613		8,613
Human Services Center	365	0.481%	2,702		2,702		2,702
County Annex	247	0.325%	1,826		1,826		1,826
Information Services	515	0.678%	3,809		3,809		3,809
Commissioners	2,683	3.534%	19,855		19,855		19,855
Solicitor	111	0.146%	820		820		820
Purchasing	364	0.479%	2,691		2,691		2,691
Controller	157	0.207%	1,163		1,163		1,163
Treasurer	1,066	1.404%	7,888		7,888	182	8,070
Human Resources/Risk Mgmt	337	0.444%	2,495		2,495	57	2,552
Payroll Office	31	0.041%	230		230	5	235
Central Telephone	58	0.076%	427		427	10	437
Archives	555	0.731%	4,107		4,107	95	4,202
Human Services	385	0.507%	2,848		2,848	66	2,914
Fleet Management	716	0.943%	5,298		5,298	122	5,420
Voter Registration	3,986	5.250%	29,496		29,496	680	30,176
Tax Assessment	215	0.283%	1,590		1,590	37	1,627
Weights & Measurers	4	0.005%	28		28	1	29
Tax Collectors	30	0.040%	225		225	5	230
Tax Claims	3,583	4.719%	26,513		26,513	611	27,124
Recorder of Deeds	184	0.242%	1,360		1,360	31	1,391
Traffic Safety	646	0.851%	4,781		4,781	110	4,891
Mosquito Disease Control	43	0.057%	320		320	7	327
Veteran's Affairs	729	0.960%	5,394		5,394	124	5,518
Register of Wills	172	0.227%	1,275		1,275	29	1,304
Sheriff	930	1.225%	6,882		6,882	159	7,041
Coroner	382	0.503%	2,826		2,826	65	2,891
Prothonotary	272	0.358%	2,011		2,011	46	2,057
Clerk Courts	387	0.510%	2,865		2,865	66	2,931
Public Defender	524	0.690%	3,877		3,877	89	3,966
District Attorney	3,205	4.221%	23,715		23,715	547	24,262
Courts	7,219	9.508%	53,418		53,418	1,231	54,649
District Justices	4,021	5.296%	29,754		29,754	686	30,440

**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	1,513	1.993%	11,197		11,197	258	11,455
Divorce Masters	20	0.026%	146		146	3	149
Controlled Subst	584	0.769%	4,320		4,320	100	4,420
Conflicts Counsel	21	0.028%	157		157	4	161
Probation	1,493	1.966%	11,045		11,045	255	11,300
Youth Development Ctr	519	0.684%	3,843		3,843	89	3,932
Prison	5,625	7.409%	41,626		41,626	959	42,585
EMA	98	0.129%	725		725	17	742
Radiation Act	62	0.082%	461		461	11	472
HazMat	191	0.252%	1,416		1,416	33	1,449
Parks	2,226	2.932%	16,473		16,473	380	16,853
Conservation	51	0.067%	376		376	9	385
AG Land Pres	15	0.020%	112		112	3	115
Planning	13	0.017%	96		96	2	98
Coop Extension	179	0.236%	1,326		1,326	31	1,357
Children & Youth	11,576	15.247%	85,662		85,662	1,974	87,636
E-911	1,232	1.623%	9,118		9,118	210	9,328
E-911 Maintenance	218	0.287%	1,612		1,612	37	1,649
Liquid Fuels	283	0.373%	2,096		2,096	48	2,144
Agency on Aging	2,886	3.801%	21,355		21,355	492	21,847
MH/IDD	5,165	6.803%	38,221		38,221	881	39,102
Health Choices	637	0.839%	4,714		4,714	109	4,823
Domestic Relations	708	0.933%	5,242		5,242	121	5,363
Weatherization Liheap	519	0.684%	3,843		3,843	89	3,932
CDBG	609	0.802%	4,506		4,506	104	4,610
Public Relations	28	0.037%	208		208	5	213
Retirement Fund	310	0.408%	2,292		2,292	53	2,345
Drug & Alcohol	1,188	1.565%	8,793		8,793	203	8,996
Human Services FGDM	207	0.273%	1,534		1,534	35	1,569
Weatherization DOE	168	0.221%	1,242		1,242	29	1,271
Other	2,223	2.928%	16,456		16,456	374	16,830
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Subtotal	75,922	100.000%	561,826	-	561,826	11,979	573,805
Second Allocation Total	70,247						
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Total	75,922	100.000%	561,826	-	561,826	11,979	573,805

(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
Liability Insurance	2	0.002%	2		2		2
Property Insurance	3	0.003%	3		3		3
Retirement Administration	90	0.076%	81		81		81
County Maintenance	1,866	1.566%	1,677		1,677		1,677
Human Services Center	599	0.503%	539		539		539
County Annex	403	0.338%	362		362		362
Information Services	1,235	1.037%	1,111		1,111		1,111
Commissioners	313	0.263%	282		282		282
Solicitor	204	0.171%	183		183		183
Purchasing	442	0.371%	397		397		397
Controller	482	0.405%	434		434		434
Treasurer	371	0.311%	333		333	7	340
Human Resources/Risk Mgmt	632	0.531%	569		569	13	582
Payroll Office	109	0.092%	99		99	2	101
Central Telephone	110	0.092%	99		99	2	101
Archives	416	0.349%	374		374	8	382
Human Services	687	0.577%	618		618	14	632
Fleet Management	846	0.710%	760		760	17	777
Voter Registration	4,137	3.473%	3,720		3,720	83	3,803
Tax Assessment	748	0.628%	673		673	15	688
Weights & Measurers	29	0.024%	26		26	1	27
Tax Collectors	601	0.505%	541		541	12	553
Tax Claims	1,428	1.199%	1,284		1,284	29	1,313
Recorder of Deeds	274	0.230%	246		246	6	252
Traffic Safety	709	0.595%	637		637	14	651
Mosquito Disease Control	95	0.080%	86		86	2	88
Veteran's Affairs	859	0.721%	772		772	17	789
Register of Wills	388	0.326%	349		349	8	357
Sheriff	3,488	2.928%	3,136		3,136	70	3,206
Coroner	588	0.494%	529		529	12	541
Prothonotary	909	0.763%	817		817	18	835
Clerk Courts	1,182	0.992%	1,063		1,063	24	1,087
Public Defender	1,538	1.291%	1,383		1,383	31	1,414
District Attorney	5,951	4.996%	5,351		5,351	120	5,471
Courts	9,235	7.753%	8,304		8,304	186	8,490
District Justices	5,706	4.790%	5,131		5,131	115	5,246
Constables	1,501	1.260%	1,350		1,350	30	1,380
Divorce Masters	124	0.104%	111		111	2	113

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Controlled Subst	395	0.332%	356		356	8	364
Conflicts Counsel	73	0.061%	65		65	1	66
Probation	5,590	4.693%	5,027		5,027	113	5,140
Youth Development Ctr	1,663	1.396%	1,495		1,495	33	1,528
Prison	19,664	16.507%	17,681		17,681	396	18,077
EMA	233	0.196%	210		210	5	215
Radiation Act	62	0.052%	56		56	1	57
HazMat	190	0.160%	171		171	4	175
Parks	2,881	2.419%	2,591		2,591	58	2,649
Conservation	503	0.422%	452		452	10	462
AG Land Pres	93	0.078%	84		84	2	86
Planning	13	0.011%	12		12	-	12
Coop Extension	358	0.301%	322		322	7	329
Children & Youth	15,286	12.832%	13,745		13,745	308	14,053
E-911	3,260	2.737%	2,932		2,932	66	2,998
E-911 Maintenance	322	0.270%	289		289	6	295
Liquid Fuels	224	0.188%	201		201	5	206
Agency on Aging	4,240	3.559%	3,812		3,812	85	3,897
MH/IDD	8,466	7.107%	7,612		7,612	170	7,782
Health Choices	741	0.622%	666		666	15	681
Domestic Relations	1,903	1.598%	1,712		1,712	38	1,750
Weatherization Liheap	501	0.421%	451		451	10	461
CDBG	442	0.371%	397		397	9	406
Public Relations	54	0.045%	48		48	1	49
Retirement Fund	286	0.240%	257		257	6	263
Drug & Alcohol	1,466	1.231%	1,319		1,319	30	1,349
Human Services FGDM	193	0.162%	174		174	4	178
Weatherization DOE	158	0.133%	142		142	3	145
Other	1,562	1.311%	1,400		1,400	32	1,432
Subtotal	119,122	100.000%	107,111	-	107,111	2,284	109,395
Second Allocation Total	113,483						
Total	119,122	100.000%	107,111	-	107,111	2,284	109,395

(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

2019 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>728,475</u>	<u>35,980</u>	<u>764,455</u>	<u>764,455</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	322,104	86,110	34,562	51,191	150,241
	-				
<u>Other Expenses and Cost</u>					
Benefits	142,338	45,242	18,159		78,937
Postage	4,012	1,275	512		2,225
Telephone	741	236	95		411
Assoc Dues	600	191	77		333
Printing	11,705	3,720	1,493		6,491
Travel	2,998	953	382		1,663
Contracted Services	22,243	7,070	2,838		12,335
Professional Services	4,166	1,324	531		2,310
Equipment Rental	475	151	61		263
Hotel Tax Expenses	1,555	-	-	1,555	
Office Supplies	2,838	902	362		1,574
Subscriptions		-	-		-
Office Equipment	9,202	2,925	1,174		5,103
Training	850	270	108		471
Uniform Allowance	203	65	26		113
Benefits Hotel Tax	26,783			26,783	
Capital Outlay	-				
<hr/>					
Departmental Expenditures	552,813	150,434	60,380	79,529	262,470

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	552,813	150,434	60,380	79,529	262,470
Additions: 1st Central Service Centers	175,662	175,662			
REALLOCATE ADMIN		(326,096)	47,757	70,736	207,603
Allocable Costs	728,475	-	108,137	150,265	470,073
Unallocated	(620,338)			(150,265)	(470,073)
1st Allocation	108,137	-	108,137	-	-
Additions: 2nd Central Service Centers	35,980	35,980			
REALLOCATE ADMIN		(35,980)	5,269	7,805	22,906
Allocable Costs	35,980	-	5,269	7,805	22,906
Unallocated	(30,711)			(7,805)	(22,906)
2nd Allocation	5,269	-	5,269	-	-
Total Allocated	113,406	-	113,406	-	-

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

User Department	Total	Receipts	Hotel Tax
Building Depreciation	-	-	-
Equipment Depreciation	-	-	-
Employee Benefits	-	-	-
Liability Insurance	-	-	-
Property Insurance	-	-	-
Retirement Administration	-	-	-
County Maintenance	482	482	-
Human Services Center	-	-	-
County Annex	-	-	-
Information Services	75	75	-
Commissioners	23,909	23,909	-
Solicitor	102	102	-
Purchasing	-	-	-
Controller	204	204	-
Treasurer	8,773	8,773	-
Human Resources/Risk Mgmt	-	-	-
Payroll Office	-	-	-
Central Telephone	-	-	-
Archives	3,703	3,703	-
Risk Management	-	-	-
Human Services	269	269	-
Fleet Management	-	-	-
Voter Registration	49	49	-
Tax Assessment	1,162	1,162	-
Weights & Measurers	11	11	-
Tax Collectors	11	11	-
Tax Claims	21,398	21,398	-
Recorder of Deeds	824	824	-
Traffic Safety	228	228	-
Mosquito Disease Control	-	-	-
Veteran's Affairs	-	-	-
Register of Wills	516	516	-
Sheriff	1,539	1,539	-
Coroner	367	367	-
Prothonotary	556	556	-
Clerk Courts	2,521	2,521	-
Public Defender	11	11	-
District Attorney	358	358	-
Courts	546	546	-

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

User Department	Total	Receipts	Hotel Tax
District Justices	5,988	5,988	-
Constables	119	119	-
Divorce Masters	-	-	-
Controlled Subst	1,877	1,877	-
Conflicts Counsel	-	-	-
Probation	5,878	5,878	-
Youth Development Ctr	-	-	-
Maint Adults	-	-	-
Prison	874	874	-
Public Safety	-	-	-
EMA	40	40	-
Radiation Act	-	-	-
HazMat	11	11	-
Parks	2,185	2,185	-
Conservation	247	247	-
AG Land Pres	-	-	-
Planning	-	-	-
Coop Extension	30	30	-
Pleasant Acres	-	-	-
Human Services MLR	-	-	-
Children & Youth	6,533	6,533	-
Children & Youth MLR	-	-	-
E-911	179	179	-
E-911 Maintenance	-	-	-
Liquid Fuels	586	586	-
SC Training Ctr	-	-	-
Agency on Aging	2,820	2,820	-
Aging MLR	-	-	-
MH/IDD	3,534	3,534	-
MH/IDD MLR (3rd Floor)	-	-	-
Health Choices	49	49	-
Health Choices MLR	-	-	-
Domestic Relations	4,914	4,914	-
Domestic Relations MLR	-	-	-
Weatherization Liheap	179	179	-
CDBG	1,658	1,658	-
Public Relations	-	-	-
Retirement Fund	239	239	-
Drug & Alcohol	1,112	1,112	-

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

User Department	Total	Receipts	Hotel Tax
Human Services FGDM	139	139	-
SOC	-	-	-
HCMU	-	-	-
Weatherization DOE	100	100	-
Bridge to Health	-	-	-
Other	6,501	6,501	-
<hr/>			
Subtotal	113,406	113,406	-
<hr/>			
Total	113,406	113,406	-

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
Liability Insurance	-	0.000%	-	-	-	-	-
County Maintenance	52	0.446%	482	-	482	-	482
Information Services	8	0.069%	75	-	75	-	75
Commissioners	2,578	22.110%	23,909	-	23,909	-	23,909
Solicitor	11	0.094%	102	-	102	-	102
Treasurer	946	8.113%	8,773	-	8,773	-	8,773
Archives	373	3.199%	3,459	-	3,459	244	3,703
Human Services	27	0.232%	251	-	251	18	269
Voter Registration	5	0.043%	46	-	46	3	49
Tax Assessment	117	1.003%	1,085	-	1,085	77	1,162
Weights & Measurers	1	0.009%	10	-	10	1	11
Tax Collectors	1	0.009%	10	-	10	1	11
Tax Claims	2,155	18.482%	19,986	-	19,986	1,412	21,398
Recorder of Deeds	83	0.712%	770	-	770	54	824
Traffic Safety	23	0.197%	213	-	213	15	228
Mosquito Disease Control	-	0.000%	-	-	-	-	-
Register of Wills	52	0.446%	482	-	482	34	516
Sheriff	155	1.329%	1,437	-	1,437	102	1,539
Coroner	37	0.317%	343	-	343	24	367
Prothonotary	56	0.480%	519	-	519	37	556
Clerk Courts	254	2.178%	2,355	-	2,355	166	2,521
Public Defender	1	0.009%	10	-	10	1	11
District Attorney	36	0.309%	334	-	334	24	358
Courts	55	0.472%	510	-	510	36	546
District Justices	603	5.172%	5,593	-	5,593	395	5,988
Constables	12	0.103%	111	-	111	8	119
Controlled Subst	189	1.621%	1,753	-	1,753	124	1,877
Conflicts Counsel	-	0.000%	-	-	-	-	-
Probation	592	5.077%	5,490	-	5,490	388	5,878
Youth Development Ctr	-	0.000%	-	-	-	-	-
Prison	88	0.755%	816	-	816	58	874
EMA	4	0.034%	37	-	37	3	40
HazMat	1	0.009%	10	-	10	1	11
Parks	220	1.887%	2,041	-	2,041	144	2,185
Conservation	25	0.214%	231	-	231	16	247
Coop Extension	3	0.026%	28	-	28	2	30
Children & Youth	658	5.643%	6,102	-	6,102	431	6,533
E-911	18	0.154%	167	-	167	12	179
Liquid Fuels	59	0.506%	547	-	547	39	586
Agency on Aging	284	2.436%	2,634	-	2,634	186	2,820
MH/IDD	356	3.053%	3,301	-	3,301	233	3,534
Health Choices	5	0.043%	46	-	46	3	49
Domestic Relations	495	4.245%	4,590	-	4,590	324	4,914
Weatherization Liheap	18	0.154%	167	-	167	12	179
CDBG	167	1.432%	1,549	-	1,549	109	1,658
Retirement Fund	24	0.206%	223	-	223	16	239
Drug & Alcohol	112	0.961%	1,039	-	1,039	73	1,112
Human Services FGDM	14	0.120%	130	-	130	9	139
Weatherization DOE	10	0.086%	93	-	93	7	100
Other	655	5.617%	6,074	-	6,074	427	6,501

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

<u>User Department</u>	<u>Allocation Units (A)</u>	<u>Allocation Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Subtotal	11,660	100.000%	108,137	-	108,137	5,269	113,406
Second Allocation Total	8,043						
Total	11,660	100.000%	108,137	-	108,137	5,269	113,406

(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

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

**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	1,324,900		1,324,900	1,324,900
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	46,930	-	46,930	
Equipment Depreciation	6,944	-	6,944	
Employee Benefits	-	-	-	
Liability Insurance	1,388	-	1,388	
Property Insurance	768	3	771	
Retirement Administration	6,505	17	6,522	
County Maintenance	30,345	2,822	33,167	
Human Services Center	-	-	-	
County Annex	-	-	-	
	-	-	-	
Information Services	62,993	11,332	74,325	
Commissioners	1,987	384	2,371	
Solicitor	9,154	1,085	10,239	
Purchasing	2,213	200	2,413	
Controller	8,266	186	8,452	
Treasurer	-	-	-	
Human Resources/Risk Mgmt		6,259	6,259	
Payroll Office		1,385	1,385	
Central Telephone		194	194	
		-	-	
Archives		5,407	5,407	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>177,493</u>	<u>29,274</u>	<u>206,767</u>	<u>206,767</u>

2019 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>1,502,393</u>	<u>29,274</u>	<u>1,531,667</u>	<u>1,531,667</u>

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

	Total	General and Administration	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
<u>Wages and Benefits</u>							
Salaries & Wages	541,998	130,280	158,266	86,574	113,996	52,882	-
<u>Other Expenses and Cost</u>							
Benefits	239,207	57,498	69,850	38,209	50,311	23,339	-
Postage	3,992	960	1,166	638	840	389	-
Telephone	1,215	292	355	194	256	119	-
Training	5,242	1,260	1,531	837	1,103	511	-
Assoc Dues	3,664	881	1,070	585	771	357	-
Printing	2,355	566	688	376	495	230	-
Travel	7,136	1,715	2,084	1,140	1,501	696	-
Equipment Rental	(724)	(174)	(211)	(116)	(152)	(71)	-
Contracted Services	46,850	11,261	13,680	7,483	9,854	4,571	-
Professional Services	400,790	69,500	208,665	122,625	-	-	-
Office Supplies	6,277	1,509	1,833	1,003	1,320	612	-
Subscriptions/Publication	252	61	74	40	53	25	-
Arbitration Fees	53,757	-	-	-	53,757	-	-
Advertising	(1,971)	(474)	(576)	(315)	(415)	(192)	-
Office Equipment	-	-	-	-	-	-	-
HIPPA Programs	-	-	-	-	-	-	-
Wellness Program	14,860	3,572	4,339	2,374	3,125	1,450	-
Capital Outlay	-	-	-	-	-	-	-
Departmental Expenditures	1,324,900	278,707	462,812	261,648	236,814	84,919	-
<u>Cost Adjustments</u>							
Deductions	-	-	-	-	-	-	-
<u>Departmental Cost Adjustments</u>							
Functional Cost	1,324,900	278,707	462,812	261,648	236,814	84,919	-
Additions: 1st Central Service Centers	177,493	-	177,493	-	-	-	-
REALLOCATE ADMIN	-	(278,707)	107,136	58,605	77,168	35,798	-
Allocable Costs	1,502,393	-	747,441	320,253	313,982	120,717	-
Unallocated	-	-	-	-	-	-	-
1st Allocation	1,502,393	-	747,441	320,253	313,982	120,717	-
Additions: 2nd Central Service Centers	29,274	-	29,274	-	-	-	-
REALLOCATE ADMIN	-	-	-	-	-	-	-
Allocable Costs	29,274	-	29,274	-	-	-	-
Unallocated	-	-	-	-	-	-	-
2nd Allocation	29,274	-	29,274	-	-	-	-
Total Allocated	1,531,667	-	776,715	320,253	313,982	120,717	-

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	566	351	157	-	58	-
County Maintenance	21,317	10,270	4,560	4,810	1,677	-
Human Services Center	6,657	3,192	1,416	1,529	520	-
County Annex	4,290	2,123	945	876	346	-
Information Services	15,941	9,919	4,403	-	1,619	-
Commissioners	4,554	2,833	1,259	-	462	-
Solicitor	2,280	1,420	628	-	232	-
Purchasing	1,706	1,061	471	-	174	-
Controller	7,402	4,604	2,046	-	752	-
Treasurer	5,380	3,543	1,259	-	578	-
Human Resources/Risk Mgmt	6,259	3,894	1,729	-	636	-
Payroll Office	1,750	1,105	471	-	174	-
Central Telephone	855	739	-	-	116	-
Archives	5,261	3,325	1,416	-	520	-
Risk Management	-	-	-	-	-	-
Human Services	7,276	4,795	1,729	-	752	-
Fleet Management	3,578	1,845	788	656	289	-
Voter Registration	4,158	2,211	945	656	346	-
Tax Assessment	18,600	9,225	3,776	4,154	1,445	-
Weights & Measurers	581	366	157	-	58	-
Tax Collectors	8,120	8,120	-	-	-	-
Tax Claims	-	-	-	-	-	-
Recorder of Deeds	3,934	2,585	945	-	404	-
Traffic Safety	1,750	1,105	471	-	174	-
Mosquito Disease Control	1,012	739	157	-	116	-
Veteran's Affairs	2,922	1,845	788	-	289	-
Register of Wills	7,152	3,690	1,572	1,312	578	-
Sheriff	78,235	38,372	16,358	17,492	6,013	-
Coroner	4,790	3,325	945	-	520	-
Prothonotary	19,393	9,965	3,933	3,934	1,561	-
Clerk Courts	30,581	14,760	6,293	7,215	2,313	-
Public Defender	25,899	14,387	5,976	3,281	2,255	-
District Attorney	71,679	39,479	16,829	9,184	6,187	-
Courts	48,988	29,513	10,696	4,154	4,625	-
District Justices	66,111	32,472	13,684	14,867	5,088	-
Constables	-	-	-	-	-	-
Divorce Masters	2,775	1,479	628	436	232	-
Controlled Subst	-	-	-	-	-	-
Conflicts Counsel	1,169	739	314	-	116	-
Probation	138,434	66,415	28,157	33,455	10,407	-
Youth Development Ctr	33,631	16,232	6,764	8,091	2,544	-
Maint Adults	-	-	-	-	-	-
Prison	424,271	200,716	84,310	107,793	31,452	-

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	2,922	1,845	788	-	289	-
Radiation Act	-	-	-	-	-	-
HazMat	-	-	-	-	-	-
Parks	24,001	12,542	4,247	5,247	1,965	-
Conservation	10,513	6,641	2,831	-	1,041	-
AG Land Pres	1,750	1,105	471	-	174	-
Planning	-	-	-	-	-	-
Coop Extension	4,091	2,585	1,102	-	404	-
Pleasant Acres	-	-	-	-	-	-
Human Services MLR	-	-	-	-	-	-
Children & Youth	124,983	61,985	25,953	27,332	9,713	-
Children & Youth MLR	-	-	-	-	-	-
E-911	57,633	29,147	12,112	11,806	4,568	-
E-911 Maintenance	2,995	1,479	628	656	232	-
Liquid Fuels	-	-	-	-	-	-
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	45,389	23,247	9,752	8,748	3,642	-
Aging MLR	-	-	-	-	-	-
MH/IDD	103,839	52,020	22,021	21,646	8,152	-
MH/IDD MLR (3rd Floor)	-	-	-	-	-	-
Health Choices	2,339	1,479	628	-	232	-
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	50,652	23,986	10,226	12,682	3,758	-
Drug & Alcohol	10,731	5,535	2,360	1,969	867	-
Human Services FGDM	-	-	-	-	-	-
SOC	-	-	-	-	-	-
HCMU	-	-	-	-	-	-
Weatherization DOE	-	-	-	-	-	-
Bridge to Health	-	-	-	-	-	-
Other	(9)	(6)	2	1	(6)	-
Subtotal	1,531,667	776,715	320,253	313,982	120,717	-
Total	1,531,667	776,715	320,253	313,982	120,717	-

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	0.047%	351		351		351
County Maintenance	29.00	1.374%	10,270		10,270		10,270
Human Services Center	9.00	0.427%	3,192		3,192		3,192
County Annex	6.00	0.284%	2,123		2,123		2,123
Information Services	28.00	1.327%	9,919		9,919		9,919
Commissioners	8.00	0.379%	2,833		2,833		2,833
Solicitor	4.00	0.190%	1,420		1,420		1,420
Purchasing	3.00	0.142%	1,061		1,061		1,061
Controller	13.00	0.616%	4,604		4,604		4,604
Treasurer	10.00	0.474%	3,543		3,543		3,543
Human Resources/Risk Mgmt	11.00	0.521%	3,894		3,894		3,894
Payroll Office	3.00	0.142%	1,061		1,061	44	1,105
Central Telephone	2.00	0.095%	710		710	29	739
Archives	9.00	0.427%	3,192		3,192	133	3,325
Human Services	13.00	0.616%	4,604		4,604	191	4,795
Fleet Management	5.00	0.237%	1,771		1,771	74	1,845
Voter Registration	6.00	0.284%	2,123		2,123	88	2,211
Tax Assessment	25.00	1.185%	8,857		8,857	368	9,225
Weights & Measurers	1.00	0.047%	351		351	15	366
Tax Collectors	22.00	1.043%	7,796		7,796	324	8,120
Recorder of Deeds	7.00	0.332%	2,482		2,482	103	2,585
Traffic Safety	3.00	0.142%	1,061		1,061	44	1,105
Mosquito Disease Control	2.00	0.095%	710		710	29	739
Veteran's Affairs	5.00	0.237%	1,771		1,771	74	1,845
Register of Wills	10.00	0.474%	3,543		3,543	147	3,690
Sheriff	104.00	4.929%	36,841		36,841	1,531	38,372
Coroner	9.00	0.427%	3,192		3,192	133	3,325
Prothonotary	27.00	1.280%	9,567		9,567	398	9,965
Clerk Courts	40.00	1.896%	14,171		14,171	589	14,760
Public Defender	39.00	1.848%	13,813		13,813	574	14,387
District Attorney	107.00	5.071%	37,903		37,903	1,576	39,479
Courts	80.00	3.791%	28,335		28,335	1,178	29,513
District Justices	88.00	4.171%	31,176		31,176	1,296	32,472
Constables	-	0.000%	-		-	-	-
Divorce Masters	4.00	0.190%	1,420		1,420	59	1,479
Conflicts Counsel	2.00	0.095%	710		710	29	739
Probation	180.00	8.531%	63,764		63,764	2,651	66,415
Youth Development Ctr	44.00	2.085%	15,584		15,584	648	16,232
Prison	544.00	25.782%	192,705		192,705	8,011	200,716
EMA	5.00	0.237%	1,771		1,771	74	1,845
Parks	34.00	1.611%	12,041		12,041	501	12,542
Conservation	18.00	0.853%	6,376		6,376	265	6,641
AG Land Pres	3.00	0.142%	1,061		1,061	44	1,105
Coop Extension	7.00	0.332%	2,482		2,482	103	2,585
Children & Youth	168.00	7.962%	59,511		59,511	2,474	61,985
E-911	79.00	3.744%	27,984		27,984	1,163	29,147
E-911 Maintenance	4.00	0.190%	1,420		1,420	59	1,479
Agency on Aging	63.00	2.986%	22,319		22,319	928	23,247
MH/IDD	141.00	6.682%	49,944		49,944	2,076	52,020

**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
Health Choices	4.00	0.190%	1,420		1,420	59	1,479
Domestic Relations	65.00	3.081%	23,029		23,029	957	23,986
Public Relations	1.00	0.047%	351		351	15	366
Drug & Alcohol	15.00	0.711%	5,314		5,314	221	5,535
Other		0.000%	(5)		(5)	(1)	(6)
<hr/>							
Subtotal	2,110	100.000%	747,441	-	747,441	29,274	776,715
Second Allocation Total	1,988						
<hr/>							
Total	2,110	100.000%	747,441	-	747,441	29,274	776,715

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

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	0.049%	157		157		157
County Maintenance	29.00	1.424%	4,560		4,560		4,560
Human Services Center	9.00	0.442%	1,416		1,416		1,416
County Annex	6.00	0.295%	945		945		945
Information Services	28.00	1.375%	4,403		4,403		4,403
Commissioners	8.00	0.393%	1,259		1,259		1,259
Solicitor	4.00	0.196%	628		628		628
Purchasing	3.00	0.147%	471		471		471
Controller	13.00	0.639%	2,046		2,046		2,046
Treasurer	8.00	0.393%	1,259		1,259		1,259
Human Resources/Risk Mgmt	11.00	0.540%	1,729		1,729		1,729
Payroll Office	3.00	0.147%	471		471	-	471
Archives	9.00	0.442%	1,416		1,416	-	1,416
Human Services	11.00	0.540%	1,729		1,729	-	1,729
Fleet Management	5.00	0.246%	788		788	-	788
Voter Registration	6.00	0.295%	945		945	-	945
Tax Assessment	24.00	1.179%	3,776		3,776	-	3,776
Weights & Measurers	1.00	0.049%	157		157	-	157
Recorder of Deeds	6.00	0.295%	945		945	-	945
Traffic Safety	3.00	0.147%	471		471	-	471
Mosquito Disease Control	1.00	0.049%	157		157	-	157
Veteran's Affairs	5.00	0.246%	788		788	-	788
Register of Wills	10.00	0.491%	1,572		1,572	-	1,572
Sheriff	104.00	5.108%	16,358		16,358	-	16,358
Coroner	6.00	0.295%	945		945	-	945
Prothonotary	25.00	1.228%	3,933		3,933	-	3,933
Clerk Courts	40.00	1.965%	6,293		6,293	-	6,293
Public Defender	38.00	1.866%	5,976		5,976	-	5,976
District Attorney	107.00	5.255%	16,829		16,829	-	16,829
Courts	68.00	3.340%	10,696		10,696	-	10,696
District Justices	87.00	4.273%	13,684		13,684	-	13,684
Divorce Masters	4.00	0.196%	628		628	-	628
Conflicts Counsel	2.00	0.098%	314		314	-	314
Probation	179.00	8.792%	28,157		28,157	-	28,157
Youth Development Ctr	43.00	2.112%	6,764		6,764	-	6,764
Prison	536.00	26.326%	84,310		84,310	-	84,310
Public Safety	-	0.000%	-		-	-	-
EMA	5.00	0.246%	788		788	-	788
Parks	27.00	1.326%	4,247		4,247	-	4,247
Conservation	18.00	0.884%	2,831		2,831	-	2,831
AG Land Pres	3.00	0.147%	471		471	-	471
Coop Extension	7.00	0.344%	1,102		1,102	-	1,102
Pleasant Acres	-	0.000%	-		-	-	-
Children & Youth	165.00	8.104%	25,953		25,953	-	25,953
E-911	77.00	3.782%	12,112		12,112	-	12,112
E-911 Maintenance	4.00	0.196%	628		628	-	628
Agency on Aging	62.00	3.045%	9,752		9,752	-	9,752
MH/IDD	140.00	6.876%	22,021		22,021	-	22,021
Health Choices	4.00	0.196%	628		628	-	628
Domestic Relations	65.00	3.193%	10,226		10,226	-	10,226

**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
Public Relations	1.00	0.049%	157		157	-	157
Drug & Alcohol	15.00	0.737%	2,360		2,360	-	2,360
Other		0.000%	2		2	-	2
<hr/>							
Subtotal	2,036	100.000%	320,253	-	320,253	-	320,253
Second Allocation Total	1,916						
<hr/>							
Total	2,036	100.000%	320,253	-	320,253	-	320,253

(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	1.532%	4,810		4,810		4,810
Human Services Center	7	0.487%	1,529		1,529		1,529
County Annex	4	0.279%	876		876		876
Fleet Management	3	0.209%	656		656	-	656
Voter Registration	3	0.209%	656		656	-	656
Tax Assessment	19	1.323%	4,154		4,154	-	4,154
Register of Wills	6	0.418%	1,312		1,312	-	1,312
Sheriff	80	5.571%	17,492		17,492	-	17,492
Prothonotary	18	1.253%	3,934		3,934	-	3,934
Clerk Courts	33	2.298%	7,215		7,215	-	7,215
Public Defender	15	1.045%	3,281		3,281	-	3,281
District Attorney	42	2.925%	9,184		9,184	-	9,184
Courts	19	1.323%	4,154		4,154	-	4,154
District Justices	68	4.735%	14,867		14,867	-	14,867
Divorce Masters	2	0.139%	436		436	-	436
Probation	153	10.655%	33,455		33,455	-	33,455
Youth Development Ctr	37	2.577%	8,091		8,091	-	8,091
Prison	493	34.331%	107,793		107,793	-	107,793
Parks	24	1.671%	5,247		5,247	-	5,247
Pleasant Acres	-	0.000%	-		-	-	-
Children & Youth	125	8.705%	27,332		27,332	-	27,332
E-911	54	3.760%	11,806		11,806	-	11,806
E-911 Maintenance	3	0.209%	656		656	-	656
Agency on Aging	40	2.786%	8,748		8,748	-	8,748
MH/IDD	99	6.894%	21,646		21,646	-	21,646
Domestic Relations	58	4.039%	12,682		12,682	-	12,682
Drug & Alcohol	9	0.627%	1,969		1,969	-	1,969
Other		0.000%	1		1	-	1
<hr/>							
Subtotal	1,436	100.000%	313,982	-	313,982	-	313,982
Second Allocation Total	1,403						
<hr/>							
Total	1,436	100.000%	313,982	-	313,982	-	313,982

(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	0.048%	58		58		58
County Maintenance	29.00	1.389%	1,677		1,677		1,677
Human Services Center	9.00	0.431%	520		520		520
County Annex	6.00	0.287%	346		346		346
Information Services	28.00	1.341%	1,619		1,619		1,619
Commissioners	8.00	0.383%	462		462		462
Solicitor	4.00	0.192%	232		232		232
Purchasing	3.00	0.144%	174		174		174
Controller	13.00	0.623%	752		752		752
Treasurer	10.00	0.479%	578		578		578
Human Resources/Risk Mgmt	11.00	0.527%	636		636		636
Payroll Office	3.00	0.144%	174		174	-	174
Central Telephone	2.00	0.096%	116		116	-	116
Archives	9.00	0.431%	520		520	-	520
Human Services	13.00	0.623%	752		752	-	752
Fleet Management	5.00	0.239%	289		289	-	289
Voter Registration	6.00	0.287%	346		346	-	346
Tax Assessment	25.00	1.197%	1,445		1,445	-	1,445
Weights & Measurers	1.00	0.048%	58		58	-	58
Recorder of Deeds	7.00	0.335%	404		404	-	404
Traffic Safety	3.00	0.144%	174		174	-	174
Mosquito Disease Control	2.00	0.096%	116		116	-	116
Veteran's Affairs	5.00	0.239%	289		289	-	289
Register of Wills	10.00	0.479%	578		578	-	578
Sheriff	104.00	4.981%	6,013		6,013	-	6,013
Coroner	9.00	0.431%	520		520	-	520
Prothonotary	27.00	1.293%	1,561		1,561	-	1,561
Clerk Courts	40.00	1.916%	2,313		2,313	-	2,313
Public Defender	39.00	1.868%	2,255		2,255	-	2,255
District Attorney	107.00	5.125%	6,187		6,187	-	6,187
Courts	80.00	3.831%	4,625		4,625	-	4,625
District Justices	88.00	4.215%	5,088		5,088	-	5,088
Divorce Masters	4.00	0.192%	232		232	-	232
Conflicts Counsel	2.00	0.096%	116		116	-	116
Probation	180.00	8.621%	10,407		10,407	-	10,407
Youth Development Ctr	44.00	2.107%	2,544		2,544	-	2,544
Prison	544.00	26.054%	31,452		31,452	-	31,452
EMA	5.00	0.239%	289		289	-	289
Parks	34.00	1.628%	1,965		1,965	-	1,965
Conservation	18.00	0.862%	1,041		1,041	-	1,041

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	3.00	0.144%	174		174	-	174
Coop Extension	7.00	0.335%	404		404	-	404
Children & Youth	168.00	8.046%	9,713		9,713	-	9,713
E-911	79.00	3.784%	4,568		4,568	-	4,568
E-911 Maintenance	4.00	0.192%	232		232	-	232
Agency on Aging	63.00	3.017%	3,642		3,642	-	3,642
MH/IDD	141.00	6.753%	8,152		8,152	-	8,152
Health Choices	4.00	0.192%	232		232	-	232
Domestic Relations	65.00	3.113%	3,758		3,758	-	3,758
Public Relations	1.00	0.048%	58		58	-	58
Drug & Alcohol	15.00	0.718%	867		867	-	867
Other		0.000%	(6)		(6)	-	(6)
<hr/>							
Subtotal	2,088	100.000%	120,717	-	120,717	-	120,717
Second Allocation Total	1,966						
<hr/>							
Total	2,088	100.000%	120,717	-	120,717	-	120,717

(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

2019 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	232,866		232,866	232,866
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	421	-	421	
Property Insurance	-	-	-	
Retirement Administration	1,771	5	1,776	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	18,943	4,065	23,008	
Commissioners	397	76	473	
Solicitor	-	-	-	
Purchasing	415	37	452	
Controller	898	20	918	
Treasurer	-	-	-	
Human Resources/Risk Mgmt	1,706	44	1,750	
Payroll Office		366	366	
Central Telephone		36	36	
Archives		1,234	1,234	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>24,551</u>	<u>5,883</u>	<u>30,434</u>	<u>30,434</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>257,417</u></u>	<u><u>5,883</u></u>	<u><u>263,300</u></u>	<u><u>263,300</u></u>

2019 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	154,402		154,402
	-		
<u>Other Expenses and Cost</u>			
Benefits	65,504		65,504
Postage	1,224		1,224
Telephone	254		254
Contracted Services	6,492		6,492
Equipment Rental	1,516		1,516
Maintenance and Repairs	-		-
Office Equipment	1,904		1,904
Computer Forms	867		867
Office Supplies	703		703
Capital Outlay	-		-
Departmental Expenditures	232,866	-	232,866
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
	-		
Functional Cost	232,866	-	232,866
Additions: 1st			
Central Service Centers	24,551	24,551	
REALLOCATE ADMIN		(24,551)	24,551

2019 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	257,417	-	257,417
Unallocated	-		
1st Allocation	<u>257,417</u>	<u>-</u>	<u>257,417</u>
Additions: 2nd Central Service Centers	5,883	5,883	
REALLOCATE ADMIN		(5,883)	5,883
Allocable Costs	<u>5,883</u>	<u>-</u>	<u>5,883</u>
Unallocated	-		
2nd Allocation	<u>5,883</u>	<u>-</u>	<u>5,883</u>
Total Allocated	<u><u>263,300</u></u>	<u><u>-</u></u>	<u><u>263,300</u></u>

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

User Department	Total	Payroll Processing
Retirement Administration	121	121
County Maintenance	3,537	3,537
Human Services Center	1,099	1,099
County Annex	731	731
Information Services	3,416	3,416
Commissioners	976	976
Solicitor	489	489
Purchasing	366	366
Controller	1,629	1,629
Treasurer	1,179	1,179
Human Resources/Risk Mgmt	1,385	1,385
Payroll Office	366	366
Central Telephone	251	251
Archives	1,126	1,126
Human Services	1,583	1,583
Fleet Management	625	625
Voter Registration	749	749
Tax Assessment	3,124	3,124
Weights & Measurers	124	124
Tax Collectors	2,750	2,750
Recorder of Deeds	831	831
Traffic Safety	414	414
Veteran's Affairs	625	625
Register of Wills	1,292	1,292
Sheriff	13,038	13,038
Coroner	1,168	1,168
Prothonotary	3,330	3,330
Clerk Courts	5,042	5,042
Public Defender	4,873	4,873
District Attorney	13,371	13,371
Courts	9,953	9,953
District Justices	10,998	10,998
Divorce Masters	501	501
Conflicts Counsel	251	251
Probation	22,536	22,536
Youth Development Ctr	5,497	5,497
Prison	67,898	67,898
Public Safety	-	-
EMA	172	172
Parks	4,206	4,206
Conservation	2,291	2,291

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

User Department	Total	Payroll Processing
AG Land Pres	375	375
Coop Extension	876	876
Pleasant Acres	-	-
Children & Youth	20,994	20,994
E-911	9,830	9,830
Agency on Aging	7,873	7,873
MH/IDD	17,576	17,576
Health Choices	501	501
Domestic Relations	8,124	8,124
Public Relations	124	124
Drug & Alcohol	1,874	1,874
Other	488	488
Subtotal	263,300	263,300
Total	263,300	263,300

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	0.047%	121		121		121
County Maintenance	754	1.374%	3,537		3,537		3,537
Human Services Center	234	0.427%	1,099		1,099		1,099
County Annex	156	0.284%	731		731		731
Information Services	728	1.327%	3,416		3,416		3,416
Commissioners	208	0.379%	976		976		976
Solicitor	104	0.190%	489		489		489
Purchasing	78	0.142%	366		366		366
Controller	347	0.633%	1,629		1,629		1,629
Treasurer	251	0.458%	1,179		1,179		1,179
Human Resources/Risk Mgmt	295	0.538%	1,385		1,385		1,385
Payroll Office	78	0.142%	366		366		366
Central Telephone	52	0.095%	245		245	6	251
Archives	234	0.427%	1,099		1,099	27	1,126
Human Services	329	0.600%	1,545		1,545	38	1,583
Fleet Management	130	0.237%	610		610	15	625
Voter Registration	156	0.284%	731		731	18	749
Tax Assessment	650	1.185%	3,050		3,050	74	3,124
Weights & Measurers	26	0.047%	121		121	3	124
Tax Collectors	572	1.043%	2,685		2,685	65	2,750
Recorder of Deeds	173	0.315%	811		811	20	831
Traffic Safety	86	0.157%	404		404	10	414
Mosquito Disease Control	52	0.095%	245		245	6	251
Veteran's Affairs	130	0.237%	610		610	15	625
Register of Wills	269	0.490%	1,261		1,261	31	1,292
Sheriff	2,713	4.945%	12,729		12,729	309	13,038
Coroner	243	0.443%	1,140		1,140	28	1,168
Prothonotary	693	1.263%	3,251		3,251	79	3,330
Clerk Courts	1,049	1.912%	4,922		4,922	120	5,042
Public Defender	1,014	1.848%	4,757		4,757	116	4,873
District Attorney	2,782	5.071%	13,054		13,054	317	13,371
Courts	2,071	3.775%	9,717		9,717	236	9,953
District Justices	2,288	4.171%	10,737		10,737	261	10,998
Divorce Masters	104	0.190%	489		489	12	501
Conflicts Counsel	52	0.095%	245		245	6	251
Probation	4,689	8.547%	22,001		22,001	535	22,536
Youth Development Ctr	1,144	2.085%	5,367		5,367	130	5,497
Prison	14,127	25.751%	66,287		66,287	1,611	67,898
EMA	139	0.253%	156		156	16	172
Parks	875	1.595%	4,106		4,106	100	4,206
Conservation	477	0.869%	2,237		2,237	54	2,291
AG Land Pres	78	0.142%	366		366	9	375
Coop Extension	182	0.332%	855		855	21	876
Pleasant Acres	-	0.000%	-		-	-	-
Children & Youth	4,368	7.962%	20,496		20,496	498	20,994
E-911	2,045	3.728%	9,597		9,597	233	9,830

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
E-911 Maintenance	104	0.190%	489		489	12	501
Agency on Aging	1,638	2.986%	7,686		7,686	187	7,873
MH/IDD	3,657	6.666%	17,159		17,159	417	17,576
Health Choices	104	0.190%	489		489	12	501
Domestic Relations	1,690	3.081%	7,931		7,931	193	8,124
Public Relations	26	0.047%	121		121	3	124
Drug & Alcohol	390	0.711%	1,830		1,830	44	1,874
Other		0.000%	492		492	(4)	488
<hr/>							
Subtotal	54,860	100.000%	257,417	-	257,417	5,883	263,300
Second Allocation Total	51,601						
<hr/>							
Total	54,860	100.000%	257,417	-	257,417	5,883	263,300

(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 2019 the County's allocation was based on the number of telephone extensions 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

2019 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	300,145		300,145	300,145
Deductions			-	
Capital Outlay	<u>(279,576)</u>		<u>(279,576)</u>	
Total Deductions	(279,576)	-	(279,576)	(279,576)
Allocated Additions				
Building Depreciation	-	-	-	
Equipment Depreciation	-	-	-	
Employee Benefits	-	-	-	
Liability Insurance	165	-	165	
Property Insurance	-	-	-	
Retirement Administration	-	-	-	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	-	-	-	
Commissioners	353	68	421	
Solicitor	-	-	-	
Purchasing	71	7	78	
Controller	1,332	30	1,362	
Treasurer	-	-	-	
Human Resources/Risk Mgmt	826	29	855	
Payroll Office	245	6	251	
Central Telephone		12	12	
Archives	-	-	-	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>2,992</u>	<u>152</u>	<u>3,144</u>	<u>3,144</u>
Departmental Cost Adjustments				
Direct Telephone	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>23,561</u></u>	<u><u>152</u></u>	<u><u>23,713</u></u>	<u><u>23,713</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	6,404		6,404
	-		
<u>Other Expenses and Cost</u>			
Benefits	6,193		6,193
Postage	-		-
Telephone	7,972		7,972
Office Supplies	-		-
Capital Outlay	279,576	279,576	
Departmental Expenditures	300,145	279,576	20,569
<u>Cost Adjustments</u>			
Deductions	(279,576)	(279,576)	
<u>Departmental Cost Adjustments</u>			
Direct Telephone	-		-
Functional Cost	20,569	-	20,569
<u>Additions: 1st</u>			
Central Service Centers	2,992	2,992	
REALLOCATE ADMIN		(2,992)	2,992
Allocable Costs	23,561	-	23,561
Unallocated	-		
1st Allocation	23,561	-	23,561
<u>Additions: 2nd</u>			
Central Service Centers	152	152	
REALLOCATE ADMIN		(152)	152
Allocable Costs	152	-	152
Unallocated	-		
2nd Allocation	152	-	152
Total Allocated	23,713	-	23,713

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

User Department	Total	
County Maintenance	133	133
Information Services	800	800
Commissioners	158	158
Solicitor	49	49
Purchasing	36	36
Controller	158	158
Treasurer	145	145
Human Resources/Risk Mgmt	194	194
Payroll Office	36	36
Central Telephone	12	12
Human Services	134	134
Voter Registration	171	171
Tax Assessment	391	391
Recorder of Deeds	146	146
Veteran's Affairs	74	74
Register of Wills	159	159
Sheriff	720	720
Coroner	98	98
Prothonotary	403	403
Clerk Courts	488	488
Public Defender	464	464
District Attorney	1,099	1,099
Courts	2,112	2,112
Divorce Masters	98	98
Probation	2,295	2,295
Prison	2,343	2,343
Planning	646	646
Pleasant Acres	-	-
Children & Youth	2,295	2,295
Agency on Aging	1,294	1,294
MH/IDD	2,233	2,233
Domestic Relations	965	965
Drug & Alcohol	207	207
Human Services FGDM	110	110
Other	(5)	(5)
Subtotal	23,713	23,713
Total	23,713	23,713

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	0.051%	12		12		12
County Maintenance	11	0.566%	133		133		133
Information Services	66	3.395%	800		800		800
Commissioners	13	0.669%	158		158		158
Solicitor	4	0.206%	49		49		49
Purchasing	3	0.154%	36		36		36
Controller	13	0.669%	158		158		158
Treasurer	12	0.617%	145		145		145
Human Resources/Risk Mgmt	16	0.823%	194		194		194
Payroll Office	3	0.154%	36		36		36
Central Telephone	1	0.051%	12		12		12
Archives	-	0.000%	-		-	-	-
Human Services	11	0.566%	133		133	1	134
Fleet Management	7	0.360%	85		85	1	86
Voter Registration	14	0.720%	170		170	1	171
Tax Assessment	32	1.646%	388		388	3	391
Weights & Measurers	-	0.000%	-		-	-	-
Recorder of Deeds	12	0.617%	145		145	1	146
Traffic Safety	-	0.000%	-		-	-	-
Veteran's Affairs	6	0.309%	73		73	1	74
Register of Wills	13	0.669%	158		158	1	159
Sheriff	59	3.035%	715		715	5	720
Coroner	8	0.412%	97		97	1	98
Prothonotary	33	1.698%	400		400	3	403
Clerk Courts	40	2.058%	485		485	3	488
Public Defender	38	1.955%	461		461	3	464
District Attorney	90	4.630%	1,091		1,091	8	1,099
Courts	173	8.899%	2,097		2,097	15	2,112
District Justices	227	11.677%	2,751		2,751	19	2,770
Divorce Masters	8	0.412%	97		97	1	98
Controlled Subst	-	0.000%	-		-	-	-
Probation	188	9.671%	2,279		2,279	16	2,295
Youth Development Ctr	-	0.000%	-		-	-	-
Prison	192	9.877%	2,327		2,327	16	2,343
EMA	-	0.000%	-		-	-	-
Parks	7	0.360%	85		85	1	86
Conservation	-	0.000%	-		-	-	-
AG Land Pres	-	0.000%	-		-	-	-
Planning	53	2.726%	642		642	4	646
Coop Extension	-	0.000%	-		-	-	-
Children & Youth	188	9.671%	2,279		2,279	16	2,295
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	5.453%	1,285		1,285	9	1,294
MH/IDD	183	9.414%	2,218		2,218	15	2,233
Health Choices	8	0.412%	97		97	1	98
Domestic Relations	79	4.064%	958		958	7	965
Public Relations	-	0.000%	-		-	-	-
Drug & Alcohol	17	0.874%	206		206	1	207
Human Services FGDM	9	0.463%	109		109	1	110
Other	-	0.000%	(3)		(3)	(2)	(5)
<hr/>							
Subtotal	1,944	100.000%	23,561	-	23,561	152	23,713
Second Allocation Total	1,801						
<hr/>							
Total	1,944	100.000%	23,561	-	23,561	152	23,713

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

2019 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

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	619,482		619,482	619,482
Deductions			-	
PHMC Grant	(3,052)		(3,052)	
Capital Outlay	(14,772)		(14,772)	
Exp Reimb	(18,258)		(18,258)	
Total Deductions	(36,082)	-	(36,082)	(36,082)
Allocated Additions				
Building Depreciation	82,418	-	82,418	
Equipment Depreciation	1,006	-	1,006	
Employee Benefits	-	-	-	
Liability Insurance	1,200	-	1,200	
Property Insurance	2,623	-	2,623	
Retirement Administration	5,324	14	5,338	
County Maintenance	141,556	8,690	150,246	
County Annex	105,177	2,670	107,847	
Information Services	12,016	2,153	14,169	
Commissioners	2,293	444	2,737	
Solicitor	-	-	-	
Purchasing	1,314	119	1,433	
Controller	9,921	238	10,159	
Treasurer	3,459	244	3,703	
Human Resources/Risk Mgmt	5,128	133	5,261	
Payroll Office	1,099	27	1,126	
Central Telephone	-	-	-	
	-	-	-	
Archives		647	647	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	374,534	15,379	389,913	389,913
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	957,934	15,379	973,313	973,313

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	377,351	57,341	181,528	138,482
	-			
<u>Other Expenses and Cost</u>				
Benefits	186,146	28,286	89,547	68,313
Postage	23	3	11	8
Telephone	682	104	328	250
Utilities		-	-	-
Microfilming	813	124	391	298
Equipment Rental	1,097	167	528	403
Travel	139	21	67	51
Archival Supplies	1,746	265	840	641
Contracted Services	17,717	2,692	8,523	6,502
Grant Exp	183	28	88	67
Maintenance & Repairs		-	-	-
Office Equipment	5,627	855	2,707	2,065
Office Supplies	2,686	408	1,292	986
Professional Services		-	-	-
Training and Staff Development		-	-	-
Equipment	14,772	2,245	7,106	5,421
Rent	10,500	1,596	5,051	3,853
		-	-	-
Departmental Expenditures	619,482	94,134	298,007	227,340
<u>Cost Adjustments</u>				
Deductions	(36,082)	(5,483)	(17,358)	(13,242)
<u>Departmental Cost Adjustments</u>				
	-			
Functional Cost	583,400	88,652	280,650	214,099

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

	Total	General and Administration	Records Management	Nonallocable
Additions: 1st Central Service Centers	374,534	374,534		
REALLOCATE ADMIN		(463,186)	262,746	200,440
Allocable Costs	957,934	-	543,395	414,539
Unallocated	(414,539)			(414,539)
1st Allocation	543,395	-	543,395	-
Additions: 2nd Central Service Centers	15,379	15,379		
REALLOCATE ADMIN		(15,379)	8,724	6,655
Allocable Costs	15,379	-	8,724	6,655
Unallocated	(6,655)			(6,655)
2nd Allocation	8,724	-	8,724	-
Total Allocated	552,119	-	552,119	-

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

User Department	Total	Records Management	Nonallocable
Information Services	109	109	-
Commissioners	4,532	4,532	-
Controller	5,445	5,445	-
Treasurer	3,010	3,010	-
Human Resources/Risk Mgmt	5,407	5,407	-
Payroll Office	1,234	1,234	-
Archives	647	647	-
Human Services	928	928	-
Voter Registration	2,895	2,895	-
Tax Assessment	5,353	5,353	-
Recorder of Deeds	2,475	2,475	-
Veteran's Affairs	-	-	-
Register of Wills	49,898	49,898	-
Sheriff	7,177	7,177	-
Coroner	2,006	2,006	-
Prothonotary	46,091	46,091	-
Clerk Courts	198,930	198,930	-
Public Defender	25,767	25,767	-
District Attorney	81,327	81,327	-
Courts	18,574	18,574	-
Divorce Masters	16	16	-
Conflicts Counsel	-	-	-
Probation	26,806	26,806	-
Youth Development Ctr	1,276	1,276	-
Prison	270	270	-
EMA	475	475	-
Conservation	746	746	-
AG Land Pres	16	16	-
Planning	16	16	-
Coop Extension	199	199	-
Pleasant Acres	-	-	-
Children & Youth	14,475	14,475	-
SC Training Ctr	-	-	-
Agency on Aging	12,895	12,895	-
MH/IDD	13,839	13,839	-
Health Choices	-	-	-
Domestic Relations	18,226	18,226	-
Bridge to Health	-	-	-
Other	678	678	-
Subtotal	552,119	552,119	-
Total	552,119	552,119	-

**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	0.020%	109		109		109
Commissioners	253	0.834%	4,532		4,532		4,532
Controller	304	1.002%	5,445		5,445		5,445
Treasurer	168	0.554%	3,010		3,010		3,010
Human Resources/Risk Mgmt	302	0.995%	5,407		5,407		5,407
Payroll Office	69	0.227%	1,234		1,234		1,234
Archives	36	0.119%	647		647		647
Human Services	51	0.168%	913		913	15	928
Voter Registration	159	0.524%	2,847		2,847	48	2,895
Tax Assessment	294	0.969%	5,265		5,265	88	5,353
Recorder of Deeds	136	0.448%	2,434		2,434	41	2,475
Register of Wills	2,740	9.032%	49,079		49,079	819	49,898
Sheriff	394	1.299%	7,059		7,059	118	7,177
Coroner	110	0.363%	1,973		1,973	33	2,006
Prothonotary	2,531	8.343%	45,335		45,335	756	46,091
Clerk Courts	10,924	36.008%	195,666		195,666	3,264	198,930
Public Defender	1,415	4.664%	25,344		25,344	423	25,767
District Attorney	4,466	14.721%	79,993		79,993	1,334	81,327
Courts	1,020	3.362%	18,269		18,269	305	18,574
Divorce Masters	1	0.003%	16		16	-	16
Probation	1,472	4.852%	26,366		26,366	440	26,806
Youth Development Ctr	70	0.231%	1,255		1,255	21	1,276
Prison	15	0.049%	266		266	4	270
EMA	26	0.086%	467		467	8	475
Parks	1	0.003%	16		16	-	16
Conservation	41	0.135%	734		734	12	746
AG Land Pres	1	0.003%	16		16	-	16
Planning	1	0.003%	16		16	-	16
Coop Extension	11	0.036%	196		196	3	199
Children & Youth	795	2.620%	14,237		14,237	238	14,475
E-911	20	0.066%	359		359	6	365
Agency on Aging	708	2.334%	12,683		12,683	212	12,895
MH/IDD	760	2.505%	13,612		13,612	227	13,839
Health Choices	-	0.000%	-		-	-	-
Domestic Relations	1,001	3.299%	17,927		17,927	299	18,226
Drug & Alcohol	-	0.000%	-		-	-	-
Other	37	0.122%	668		668	10	678
<hr/>							
Subtotal	30,338	100.000%	543,395	-	543,395	8,724	552,119
Second Allocation Total	29,200						
<hr/>							
Total	30,338	100.000%	543,395	-	543,395	8,724	552,119

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

Source: Archives

**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

2019 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	2,618,842		2,618,842	2,618,842
Deductions			-	
Major Equipment Grants	(2,013,057)		(2,013,057)	
Total Deductions	(2,013,057)	-	(2,013,057)	(2,013,057)
Allocated Additions				
Liability Insurance	1,726	-	1,726	
Property Insurance	-	-	-	
Retirement Administration	6,505	17	6,522	
Information Services	35,955	6,393	42,348	
Commissioners	2,318	447	2,765	
Solicitor	27,461	3,254	30,715	
Purchasing	1,963	178	2,141	
Controller	9,143	208	9,351	
Treasurer	251	18	269	
Human Resources/Risk Mgmt	7,085	191	7,276	
Payroll Office	1,545	38	1,583	
Central Telephone	133	1	134	
	-	-	-	
Archives	913	15	928	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>94,998</u>	<u>10,760</u>	<u>105,758</u>	<u>105,758</u>
Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>700,783</u></u>	<u><u>10,760</u></u>	<u><u>711,543</u></u>	<u><u>711,543</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	200,074	-	200,074	-
Fringes Benefits	181,738		181,738	-
<u>Other Expenses and Cost</u>				
Operating Expenses	223,973		223,973	-
Major Equipment	-	-	-	
Grants	2,013,057	2,013,057		
	-			
Departmental Expenditures	2,618,842	2,013,057	605,785	-
<u>Cost Adjustments</u>				
Deductions	(2,013,057)	(2,013,057)		
Departmental Cost Adjustments	-			
Functional Cost	605,785	-	605,785	-
Additions: 1st Central Service Centers	94,998	-	94,998	-
REALLOCATE ADMIN		-	-	-
Allocable Costs Unallocated	700,783	-	700,783	-
1st Allocation	700,783	-	700,783	-
Additions: 2nd Central Service Centers	10,760	-	10,760	-
REALLOCATE ADMIN		-	-	-
Allocable Costs Unallocated	10,760	-	10,760	-
2nd Allocation	10,760	-	10,760	-
Total Allocated	711,543	-	711,543	-

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

User Department	Total	Administration	
Veteran's Affairs	-	-	-
Youth Development Ctr	2,013	2,013	-
Children & Youth	7,457	7,457	-
Agency on Aging	3,629	3,629	-
MH/IDD	6,247	6,247	-
Health Choices	199	199	-
Drug & Alcohol	605	605	-
HSDF	35,523	35,523	-
HAP	19,218	19,218	-
MATP	-	-	-
SFPP	1,623	1,623	-
CASSP	35,278	35,278	-
Hum Svcs County	-	-	-
HMIS	-	-	-
CTC	-	-	-
Human Services FGDM	6,603	6,603	-
SOC	47,438	47,438	-
HCMU	26,564	26,564	-
Other	(7)	(7)	-
<hr/>			
Subtotal	225,322	225,322	-
<hr/>			
Direct Billed	486,221	486,221	
Total	711,543	711,543	-

**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
Youth Development Ctr	1,414	0.283%	1,983		1,983	30	2,013
Children & Youth	5,232	1.048%	7,344		7,344	113	7,457
Agency on Aging	2,545	0.510%	3,574		3,574	55	3,629
MH/IDD	4,383	0.878%	6,153		6,153	94	6,247
Health Choices	141	0.028%	196		196	3	199
Drug & Alcohol	424	0.085%	596		596	9	605
HSDf	83,596	16.741%	117,318	(83,596)	33,722	1,801	35,523
HAP	45,227	9.057%	63,470	(45,227)	18,243	975	19,218
SFPP	3,813	0.764%	5,354	(3,813)	1,541	82	1,623
CASSP	85,375	17.097%	119,813	(86,375)	33,438	1,840	35,278
Human Services FGDM	15,540	3.112%	21,808	(15,540)	6,268	335	6,603
SOC	111,649	22.358%	156,681	(111,649)	45,032	2,406	47,438
HCMU	62,521	12.520%	87,738	(62,521)	25,217	1,347	26,564
Bridge to Health	77,500	15.520%	108,762	(77,500)	31,262	1,670	32,932
Other		0.000%	(7)		(7)	-	(7)
<hr/>							
Subtotal	499,360	100.000%	700,783	(486,221)	214,562	10,760	225,322
Second Allocation Total	499,360						
Direct Billed				486,221	486,221		486,221
Total	499,360	100.000%	700,783	-	700,783	10,760	711,543

(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

2019 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	773,747		773,747	773,747
Deductions			-	
Expense Reimbursement	(457,773)		(457,773)	
Total Deductions	(457,773)	-	(457,773)	(457,773)
Allocated Additions				
Building Depreciation	18,209	-	18,209	
Equipment Depreciation	78,526	-	78,526	
Employee Benefits	-	-	-	
Liability Insurance	658	-	658	
Property Insurance	1,640	-	1,640	
Commissioners	2,243	438	2,681	
Solicitor	-	-	-	
Purchasing	1,277	116	1,393	
Controller	16,262	367	16,629	
Treasurer	-	-	-	
Human Services	-	-	-	
Fleet Management		24,121	24,121	
Total Allocated Additions	<u>125,977</u>	<u>25,140</u>	<u>151,117</u>	<u>151,117</u>
Departmental Cost Adjustments				
Lease (Non)	<u>(100,000)</u>		<u>(100,000)</u>	
Total Departmental Cost Adjustments	<u>(100,000)</u>	<u>-</u>	<u>(100,000)</u>	<u>(100,000)</u>
Total to be Allocated	<u><u>341,951</u></u>	<u><u>25,140</u></u>	<u><u>367,091</u></u>	<u><u>367,091</u></u>

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

	Total	General and Administration	Vehicle Maintenance	
<u>Wages and Benefits</u>				
Salaries & Wages	171,060	-	171,060	
<u>Other Expenses and Cost</u>				
Benefits	117,673		117,673	
Telephone	158		158	
Assoc Dues	50		50	
Maintenance & Repairs	921		921	
Fuel	3,031		3,031	
Vehicle Insurance	832		832	
Gas & Oil	233,448		233,448	
Maintenance - Vehicle	163,265		163,265	
Contract Services	5,058		5,058	
Tools & Equipment	7,660		7,660	
Special Training & Staff Developmen	250		250	
Welding Supplies	508		508	
Maintenance Supplies	325		325	
Utilities	3,090		3,090	
Uniform Allowance	515		515	
Office Supplies & Postage	15		15	
Vehicle Lease	65,888		65,888	
Major Repairs Bldg	-		-	
Departmental Expenditures	773,747	-	773,747	-
<u>Cost Adjustments</u>				
Deductions	(457,773)	(457,773)		
Departmental Cost Adjustments Lease (Non)	(100,000)		(100,000)	
Functional Cost	215,974	(457,773)	673,747	-
<u>Additions: 1st</u>				
Central Service Centers	125,977	-	125,977	
REALLOCATE ADMIN		457,773	(457,773)	-
Allocable Costs	341,951	-	341,951	-
Unallocated	-			
1st Allocation	341,951	-	341,951	-
<u>Additions: 2nd</u>				
Central Service Centers	25,140	-	25,140	
REALLOCATE ADMIN		-	-	-
Allocable Costs	25,140	-	25,140	-
Unallocated	-			
2nd Allocation	25,140	-	25,140	-
Total Allocated	367,091	-	367,091	-

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

User Department	Total	Vehicle Maintenance	
County Maintenance	8,515	8,515	-
Human Services Center	-	-	-
Fleet Management	24,121	24,121	-
Tax Assessment	9,157	9,157	-
Weights & Measurers	1,526	1,526	-
Traffic Safety	-	-	-
Sheriff	45,775	45,775	-
Coroner	7,630	7,630	-
District Attorney	32,045	32,045	-
Controlled Subst	44,249	44,249	-
Probation	24,414	24,414	-
Youth Development Ctr	4,578	4,578	-
Prison	25,940	25,940	-
EMA	9,157	9,157	-
Parks	36,622	36,622	-
Conservation	13,731	13,731	-
Planning	3,052	3,052	-
Coop Extension	3,052	3,052	-
Pleasant Acres	-	-	-
Children & Youth	25,940	25,940	-
E-911	10,683	10,683	-
Liquid Fuels	6,104	6,104	-
Agency on Aging	7,630	7,630	-
MH/IDD	9,157	9,157	-
Weatherization Liheap	4,578	4,578	-
CDBG	1,526	1,526	-
Other	1,805	1,805	-
Subtotal	367,091	367,091	-
Direct Billed	-	-	-
Total	367,091	367,091	-

**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	2.490%	8,515		8,515		8,515
Fleet Management	17.00	7.054%	24,121		24,121		24,121
Tax Assessment	6.00	2.490%	8,515		8,515	642	9,157
Weights & Measurers	1.00	0.415%	1,419		1,419	107	1,526
Mosquito Disease Control	4.00	1.660%	5,676		5,676	428	6,104
Sheriff	30.00	12.448%	42,566		42,566	3,209	45,775
Coroner	5.00	2.075%	7,095		7,095	535	7,630
District Attorney	21.00	8.714%	29,798		29,798	2,247	32,045
Controlled Subst	29.00	12.033%	41,147		41,147	3,102	44,249
Probation	16.00	6.639%	22,702		22,702	1,712	24,414
Youth Development Ctr	3.00	1.245%	4,257		4,257	321	4,578
Prison	17.00	7.054%	24,121		24,121	1,819	25,940
EMA	6.00	2.490%	8,515		8,515	642	9,157
Parks	24.00	9.959%	34,055		34,055	2,567	36,622
Conservation	9.00	3.734%	12,768		12,768	963	13,731
Planning	2.00	0.830%	2,838		2,838	214	3,052
Coop Extension	2.00	0.830%	2,838		2,838	214	3,052
Children & Youth	17.00	7.054%	24,121		24,121	1,819	25,940
E-911	7.00	2.905%	9,934		9,934	749	10,683
Liquid Fuels	4.00	1.660%	5,676		5,676	428	6,104
Agency on Aging	5.00	2.075%	7,095		7,095	535	7,630
MH/IDD	6.00	2.490%	8,515		8,515	642	9,157
Weatherization Liheap	3.00	1.245%	4,257		4,257	321	4,578
CDBG	1.00	0.415%	1,419		1,419	107	1,526
Other		0.000%	(12)		(12)	1,817	1,805
<hr/>							
Subtotal	241	100.000%	341,951	-	341,951	25,140	367,091
Second Allocation Total	235						
Direct Billed				-			-
Total	241	100.000%	341,951	-	341,951	25,140	367,091

(A) Alloc basis: Number of Vehicles By Department

Source: Controllars Office