

**A CENTRAL SERVICE
COST ALLOCATION PLAN**



**YORK
COUNTY, PENNSYLVANIA**

ACTUAL 2010

**BASED ON ACTUAL COSTS
FOR THE YEAR ENDED DECEMBER 31, 2010**

YORK
COUNTY, PENNSYLVANIA

COUNTYWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

I hereby certify, as the responsible official of York County, Pennsylvania that the information contained in this Countywide cost allocation plan for the year ended December 31, 2010 is correct and was prepared in accordance with the policies and procedures contained in OMB Circular A-87.

I further certify that a consistent approach has been followed in treating a given type of cost as direct or indirect and that in no case have costs charged as direct costs of Federally supported programs been included in the indirect costs reflected in the plan.

Signature

Title

County

Date

YORK COUNTY, PENNSYLVANIA
Table of Contents

	<u>Page No.</u>
Summary Data	
Allocated Costs by Department	A.1
Fixed Costs Proposed	B.1
Summary of Allocated Costs	C.1
Detail of Allocated Costs	D.1
Summary of Allocation Basis	E.1
Building Use	
Narrative	01.1
Costs to be Allocated	01.2
Schedule of Costs to be Allocated by Function	01.3
Department Cost Allocation Summary - Total Costs	01.4
Detail Allocation of Old Courthouse (Admin Center)	01.5
Detail Allocation of Govt Center	01.6
Detail Allocation of New Courthouse (Judicial Center)	01.7
Detail Allocation of Fleet Management	01.8
Detail Allocation of Annex Building	01.9
Detail Allocation of Archives Building	01.10
Equipment Use	
Narrative	02.1
Costs to be Allocated	02.2
Schedule of Costs to be Allocated by Function	02.3
Department Cost Allocation Summary - Total Costs	02.4
Detail Allocation of General Equipment	02.5
Detail Allocation of Data Processing Equipment	02.6
Employee Benefits	
Narrative	03.1
Costs to be Allocated	03.2
Schedule of Costs to be Allocated by Function	03.3
Department Cost Allocation Summary - Total Costs	03.4
Detail Allocation of Health	03.6
Detail Allocation of Life Insurance	03.7
Detail Allocation of Unemployment	03.8
Detail Allocation of Retiree Benefits	03.9
Detail Allocation of Social Security	03.11
Detail Allocation of Workers Comp	03.12
Detail Allocation of Retirement Contribution	03.13
Detail Allocation of Short Term Disability	03.15

YORK COUNTY, PENNSYLVANIA
Table of Contents

	<u>Page No.</u>
Liability Insurance	
Narrative	04.1
Costs to be Allocated	04.2
Schedule of Costs to be Allocated by Function	04.3
Department Cost Allocation Summary - Total Costs	04.4
Detail Allocation of General Liability	04.6
Detail Allocation of Employee Liability	04.8
Detail Allocation of Law Enforcement	04.10
Property Insurance	
Narrative	05.1
Costs to be Allocated	05.2
Schedule of Costs to be Allocated by Function	05.3
Department Cost Allocation Summary - Total Costs	05.4
Detail Allocation of Old Courthouse (Admin Center)	05.6
Detail Allocation of Annex Building	05.7
Detail Allocation of Govt Center	05.8
Detail Allocation of New Courthouse (Judicial Center)	05.9
Detail Allocation of Other Property	05.10
Retirement Administration	
Narrative	06.1
Costs to be Allocated	06.2
Schedule of Costs to be Allocated by Function	06.3
Department Cost Allocation Summary - Total Costs	06.4
Detail Allocation of Administration	06.6
County Maintenance	
Narrative	07.1
Costs to be Allocated	07.2
Schedule of Costs to be Allocated by Function	07.3
Department Cost Allocation Summary - Total Costs	07.5
Detail Allocation of Departmental Administration	07.6
Detail Allocation of Old Courthouse (Admin Center)	07.7
Detail Allocation of New Courthouse (Judicial Center)	07.8
Detail Allocation of Archives Building	07.9
Govt Center	
Narrative	08.1
Costs to be Allocated	08.2
Schedule of Costs to be Allocated by Function	08.3
Department Cost Allocation Summary - Total Costs	08.5
Detail Allocation of Government Center	08.6
Detail Allocation of County Maintenance	08.7

YORK COUNTY, PENNSYLVANIA
Table of Contents

	<u>Page No.</u>
County Annex	
Narrative	09.1
Costs to be Allocated	09.2
Schedule of Costs to be Allocated by Function	09.3
Department Cost Allocation Summary - Total Costs	09.4
Detail Allocation of County Annex	09.5
Detail Allocation of Security Services	09.6
Satellite Building	
Narrative	10.1
Admin Building	
Narrative	11.1
Information Services	
Narrative	12.1
Costs to be Allocated	12.2
Schedule of Costs to be Allocated by Function	12.3
Department Cost Allocation Summary - Total Costs	12.5
Detail Allocation of Operations	12.7
Detail Allocation of Program/Tech	12.8
Detail Allocation of Help Desk	12.10
Commissioners	
Narrative	13.1
Costs to be Allocated	13.2
Schedule of Costs to be Allocated by Function	13.3
Department Cost Allocation Summary - Total Costs	13.5
Detail Allocation of Budget	13.8
Detail Allocation of Co-Wide Admin	13.10
Detail Allocation of Solicitor	13.12

YORK COUNTY, PENNSYLVANIA
Table of Contents

	<u>Page No.</u>
Solicitor	
Narrative	14.1
Costs to be Allocated	14.2
Schedule of Costs to be Allocated by Function	14.3
Department Cost Allocation Summary - Total Costs	14.5
Detail Allocation of Legal Counsel	14.6
Detail Allocation of Other Legal Counsel	14.7
Purchasing	
Narrative	15.1
Costs to be Allocated	15.2
Schedule of Costs to be Allocated by Function	15.3
Department Cost Allocation Summary - Total Costs	15.5
Detail Allocation of Purchasing	15.7
Controller	
Narrative	16.1
Costs to be Allocated	16.2
Schedule of Costs to be Allocated by Function	16.3
Department Cost Allocation Summary - Total Costs	16.5
Detail Allocation of General Accounting	16.8
Detail Allocation of Revenue Accounting	16.10
Detail Allocation of Retirement Admin	16.12
Detail Allocation of Accounting Services	16.14
Treasurer	
Narrative	17.1
Costs to be Allocated	17.2
Schedule of Costs to be Allocated by Function	17.4
Department Cost Allocation Summary - Total Costs	17.6
Detail Allocation of Receipts	17.9
Detail Allocation of Check Process	17.11
Human Resources	
Narrative	18.1
Costs to be Allocated	18.2
Schedule of Costs to be Allocated by Function	18.4
Department Cost Allocation Summary - Total Costs	18.5
Detail Allocation of Personnel Admin	18.7
Detail Allocation of Benefits Admin	18.9
Detail Allocation of Labor Relations	18.11
Detail Allocation of Risk/Liability	18.12
Payroll Office	
Narrative	19.1
Costs to be Allocated	19.2
Schedule of Costs to be Allocated by Function	19.3
Department Cost Allocation Summary - Total Costs	19.5
Detail Allocation of Payroll Processing	19.7

YORK COUNTY, PENNSYLVANIA
Table of Contents

	<u>Page No.</u>
Central Telephone	
Narrative	20.1
Costs to be Allocated	20.2
Schedule of Costs to be Allocated by Function	20.4
Department Cost Allocation Summary - Total Costs	20.6
Detail Allocation of Telephone Services	20.8
 Print Shop	
Narrative	21.1
 Archives	
Narrative	22.1
Costs to be Allocated	22.2
Schedule of Costs to be Allocated by Function	22.3
Department Cost Allocation Summary - Total Costs	22.5
Detail Allocation of Records Management	22.6
 Risk Management	
Narrative	23.1
Costs to be Allocated	23.2
Schedule of Costs to be Allocated by Function	23.3
Department Cost Allocation Summary - Total Costs	23.4
Detail Allocation of Safety Admin	23.6
 Human Services	
Narrative	24.1
Costs to be Allocated	24.2
Schedule of Costs to be Allocated by Function	24.3
Department Cost Allocation Summary - Total Costs	24.4
Detail Allocation of Administration	24.5
 Fleet Management	
Narrative	25.1
Costs to be Allocated	25.2
Schedule of Costs to be Allocated by Function	25.3
Department Cost Allocation Summary - Total Costs	25.4
Detail Allocation of Vehicle Maintenance	25.5
 Training	
Narrative	26.1

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Voter Registration	Tax Assessment	Weights & Measurers	Tax Collectors	Tax Claims	Recorder of Deeds	Traffic Safety	Traffic Safety Mir	Veteran's Affairs	Register of Wills
Building Use	52,085	114,032	238	-	-	73,580	3,751	-	6,100	217,359
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	71,742	248,099	14,127	-	-	57,102	11,063	-	36,659	89,114
Liability Insurance	670	2,583	106	2,080	-	1,124	361	-	486	848
Property Insurance	1,998	2,096	45	-	-	1,352	702	-	269	2,670
Retirement Administration	1,928	6,895	278	-	-	3,031	826	-	1,380	2,206
County Maintenance	37,046	81,105	-	-	-	52,319	-	-	-	77,802
Govt Center	-	-	-	-	-	-	-	-	13,766	-
County Annex	-	-	3,971	-	-	-	62,460	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-	-
Information Services	29,696	134,112	132	-	-	10,020	2,282	-	10,680	13,620
Commissioners	4,345	1,308	46	904	2,941	640	721	-	1,386	468
Solicitor	16,898	6,759	3,380	-	6,759	3,380	-	-	3,380	3,380
Purchasing	3,817	2,934	121	40	422	1,407	1,145	-	1,869	1,407
Controller	45,699	3,425	96	59	28,443	2,359	6,737	-	13,443	1,754
Treasurer	520	1,236	4	77	14,441	746	306	-	155	522
Human Resources	3,166	12,693	337	5,146	-	3,706	1,008	-	1,685	3,703
Payroll Office	1,038	3,854	148	3,454	-	1,675	496	-	791	1,236
Central Telephone	-	3,486	133	-	-	603	269	-	269	871
Print Shop	-	-	-	-	-	-	-	-	-	-
Archives	3,810	2,339	-	-	-	1,925	-	-	192	21,926
Risk Management	474	1,760	68	-	-	745	203	-	338	542
Human Services	-	-	-	-	-	-	-	-	3,219	-
Fleet Management	-	-	1,213	-	-	-	1,213	-	-	-
Total Allocated	274,932	628,716	24,443	11,760	53,006	215,694	93,543	-	96,067	439,428
Roll Forward										
Proposed Costs	274,932	628,716	24,443	11,760	53,006	215,694	93,543	-	96,067	439,428

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Sheriff	Coroner	Prothonotary	Clerk Courts	Public Defender	District Attorney	Courts	District Justices	Constables	Divorce Masters
Building Use	543,454	1,647	217,359	326,095	163,047	543,454	2,734,882	4,813	-	63,909
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	421,906	56,687	142,588	207,742	157,963	492,467	389,183	443,687	-	29,693
Liability Insurance	18,489	466	2,402	3,673	3,632	16,137	8,631	8,526	-	479
Property Insurance	6,676	308	2,670	4,006	2,003	6,676	33,595	5,048	-	785
Retirement Administration	28,409	1,103	6,346	9,932	8,829	24,553	19,032	23,721	-	1,103
County Maintenance	194,526	-	77,802	116,724	58,362	194,526	978,936	-	-	22,875
Govt Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	27,422	-	-	-	-	-	80,136	-	-
Satellite Building	-	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-	-
Information Services	107,355	6,644	35,000	102,406	54,707	129,552	319,070	37,524	-	10,418
Commissioners	4,954	679	1,226	1,781	1,820	7,516	10,593	8,296	1,787	207
Solicitor	21,083	3,380	10,139	8,590	3,380	14,069	8,939	-	-	-
Purchasing	9,506	643	2,189	3,517	1,628	10,509	8,380	19,631	40	563
Controller	12,209	5,932	2,847	3,570	7,029	46,955	84,896	55,213	19,941	639
Treasurer	1,452	75	1,388	1,671	170	1,007	1,381	5,099	377	19
Human Resources	50,882	1,552	11,641	19,053	12,805	36,662	31,615	42,749	-	1,349
Payroll Office	15,316	643	3,655	5,582	4,741	13,191	11,804	12,843	-	593
Central Telephone	4,625	269	2,615	2,949	2,480	7,375	11,398	6,101	-	470
Print Shop	-	-	-	-	-	-	-	-	-	-
Archives	4,040	162	22,234	65,663	18,713	36,108	14,950	-	-	154
Risk Management	6,973	272	1,693	2,573	2,166	6,026	5,417	5,891	-	272
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	37,842	2,429	-	-	-	14,571	-	-	-	-
Total Allocated	1,489,497	110,313	543,794	885,527	503,475	1,601,354	4,672,702	759,278	22,145	133,528
Roll Forward										
Proposed Costs	1,489,497	110,313	543,794	885,527	503,475	1,601,354	4,672,702	759,278	22,145	133,528

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Controlled Subst	Juvenile Probation	Adult Probation	Youth Development Ctr	Maint Adults	Prison	Public Safety	EMA	Radiation Act
Building Use	-	163,047	219,952	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	267,346	379,762	143,924	-	2,130,489	6,751	41,374	-
Liability Insurance	-	10,747	16,920	4,318	-	81,522	161	707	-
Property Insurance	-	2,003	2,784	2,006	-	67,759	-	-	-
Retirement Administration	-	16,549	26,481	10,210	-	115,029	278	1,657	-
County Maintenance	-	58,362	77,802	-	-	-	-	-	-
Govt Center	-	-	5,850	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	-	65,105	87,071	22,860	-	166,131	1,491	1,293	-
Commissioners	1,191	3,781	4,873	1,879	98	20,577	62	411	59
Solicitor	-	3,380	10,139	10,139	-	47,257	-	-	-
Purchasing	5,184	4,420	2,432	5,386	1,586	28,051	-	1,708	923
Controller	11,653	16,436	12,342	5,137	1,094	48,345	277	2,071	656
Treasurer	5,435	1,792	5,918	297	11	2,790	6	148	7
Human Resources	-	30,958	49,557	18,760	-	231,955	337	2,023	-
Payroll Office	-	8,990	14,324	5,683	-	64,373	148	888	-
Central Telephone	-	2,213	3,486	1,608	-	20,515	-	68	-
Print Shop	-	-	-	-	-	-	-	-	-
Archives	-	4,976	13,054	384	-	143	-	530	-
Risk Management	-	4,131	6,566	2,573	-	29,452	68	407	-
Human Services	-	-	-	7,539	-	-	-	-	-
Fleet Management	-	6,071	4,858	2,429	-	15,785	-	6,071	-
Total Allocated	23,463	670,307	944,171	245,132	2,789	3,070,173	9,579	59,356	1,645
Roll Forward									
Proposed Costs	23,463	670,307	944,171	245,132	2,789	3,070,173	9,579	59,356	1,645

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	HazMat	Parks	Conservation	AG Land Pres	Planning	Coop Extension	Pleasant Acres	Human Services MLR	Children & Youth
Building Use	-	-	3,097	784	223,922	7,584	-	6,100	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	192,195	66,029	6,648	-	26,643	1,193,673	-	-
Liability Insurance	-	3,189	1,717	231	-	1,066	-	-	14,168
Property Insurance	-	4,670	580	147	4,116	1,419	-	269	-
Retirement Administration	-	6,623	4,411	554	-	2,760	137,647	-	37,515
County Maintenance	-	-	-	-	159,264	-	-	-	-
Govt Center	-	-	-	-	-	-	-	13,766	-
County Annex	-	-	51,573	13,059	-	126,278	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	-	40,366	285	5,637	-	199	92,795	-	114,392
Commissioners	205	3,891	669	123	15	479	26,725	-	16,923
Solicitor	-	15,124	-	3,380	3,380	-	23,656	-	13,518
Purchasing	5,326	9,024	583	-	-	663	563	-	11,193
Controller	2,296	28,367	751	497	162	1,176	84,670	-	130,737
Treasurer	24	5,634	238	193	20	96	10,503	-	7,989
Human Resources	-	14,761	5,392	674	-	3,372	135,405	-	66,649
Payroll Office	-	4,741	2,372	349	-	1,481	75,339	-	20,155
Central Telephone	-	1,274	805	201	470	1,810	11,463	-	2,949
Print Shop	-	-	-	-	-	-	-	-	-
Archives	-	11	1,087	11	11	106	500	-	17,780
Risk Management	-	2,166	1,083	135	-	677	34,395	-	9,208
Human Services	-	-	-	-	-	-	-	-	13,169
Fleet Management	-	27,928	10,930	-	2,429	6,071	10,930	-	15,785
Total Allocated	7,851	359,964	151,602	32,623	393,789	181,880	1,838,264	20,135	492,130
Roll Forward									
Proposed Costs	7,851	359,964	151,602	32,623	393,789	181,880	1,838,264	20,135	492,130

**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/MR	MH/MR MLR
Building Use	76,864	2,647	-	-	-	-	28,976	-	81,743
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	6,959	-	106,933	-	-	-	-
Liability Insurance	-	12,991	305	-	-	7,203	-	14,078	-
Property Insurance	3,391	4,098	-	-	-	-	1,278	-	3,670
Retirement Administration	-	31,724	826	-	-	18,484	-	36,961	-
County Maintenance	-	-	-	-	-	-	-	-	-
Govt Center	173,448	-	-	-	-	-	65,388	-	184,461
County Annex	-	44,073	-	-	-	-	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	-	21	-	-	-	12,766	-	57,494	-
Commissioners	-	6,920	118	250	-	8,502	-	10,910	-
Solicitor	-	16,898	-	-	-	3,380	-	10,139	-
Purchasing	-	9,926	1,448	1,166	-	16,858	-	16,357	-
Controller	-	26,795	63	2,696	-	66,391	-	65,209	-
Treasurer	-	5,090	9	343	-	3,538	-	4,379	-
Human Resources	-	55,404	1,411	-	-	32,484	-	63,549	-
Payroll Office	-	17,390	445	-	-	9,982	-	19,859	-
Central Telephone	-	1,006	-	-	-	6,838	-	2,748	-
Print Shop	-	-	-	-	-	-	-	-	-
Archives	-	135	-	-	162	4,762	-	1,684	-
Risk Management	-	7,990	203	-	-	4,536	-	9,073	-
Human Services	-	-	-	-	-	4,220	-	4,303	-
Fleet Management	-	8,500	-	6,071	-	4,858	-	2,429	-
Total Allocated	253,703	251,608	11,787	10,526	107,095	204,802	95,642	319,172	269,874
Roll Forward									
Proposed Costs	253,703	251,608	11,787	10,526	107,095	204,802	95,642	319,172	269,874

YORK COUNTY, PENNSYLVANIA
Allocated Costs by Department
Consolidated

Central Services Departments	Health Choices	Health Choices MLR	Domestic Relations	Domestic Relations MLR	Weatherization	CDBG	Public Relations	Retirement Fund	Drug & Alcohol
Building Use	-	6,711	-	434,774	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	519	-	-
Liability Insurance	788	-	6,977	-	-	-	77	-	1,158
Property Insurance	-	296	-	5,341	-	-	-	-	-
Retirement Administration	1,928	-	18,484	-	-	-	278	-	3,031
County Maintenance	-	-	-	155,625	-	-	-	-	-
Govt Center	-	15,143	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	857	-	4,368	-	-	-	-	-	35,724
Commissioners	863	-	3,451	-	128	1,197	39	988	1,631
Solicitor	-	-	3,380	-	-	-	-	-	-
Purchasing	1,105	-	2,452	-	60	-	-	60	4,400
Controller	6,664	-	9,102	-	1,429	12,367	22	9,336	13,277
Treasurer	342	-	5,361	-	34	3,373	3	5,510	1,382
Human Resources	2,356	-	34,304	-	-	-	337	-	4,716
Payroll Office	1,038	-	9,982	-	-	-	148	-	1,631
Central Telephone	133	-	7,777	-	-	-	68	-	603
Print Shop	-	-	-	-	-	-	-	-	-
Archives	98	-	11,026	-	-	-	-	-	2,444
Risk Management	474	-	4,536	-	-	-	68	-	745
Human Services	2,310	-	-	-	-	-	-	-	475
Fleet Management	-	-	-	-	3,643	1,213	-	-	-
Total Allocated	18,956	22,150	121,200	595,740	5,294	18,150	1,559	15,894	71,217
Roll Forward	-	-	(13,631)	-	-	-	-	-	-
Proposed Costs	18,956	22,150	107,569	595,740	5,294	18,150	1,559	15,894	71,217

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

Central Services Departments	ARRA Weatherization	HSDf	HAP	MATP	State Food	CASSP	Hum Svcs County	Maint Juveniles	HMIS	FGDM
Building Use	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-	-	-
Retirement Administration	-	-	-	-	-	-	-	-	-	-
County Maintenance	-	-	-	-	-	-	-	-	-	-
Govt Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	-	-	-	-	-
Commissioners	839	-	-	-	-	-	-	-	-	-
Solicitor	-	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-	-
Controller	9,379	-	-	-	-	-	-	-	-	-
Treasurer	115	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-
Payroll Office	-	-	-	-	-	-	-	-	-	-
Central Telephone	-	-	-	-	-	-	-	-	-	-
Print Shop	-	-	-	-	-	-	-	-	-	-
Archives	-	-	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-	-	-
Human Services	-	35,504	19,905	18,817	329	35,702	116,904	-	8,677	24,483
Fleet Management	-	-	-	-	-	-	-	-	-	-
Total Allocated	10,333	35,504	19,905	18,817	329	35,702	116,904	-	8,677	24,483
Roll Forward	-	-	-	-	-	-	-	-	-	-
Proposed Costs	10,333	35,504	19,905	18,817	329	35,702	116,904	-	8,677	24,483

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

Central Services Departments	Other	Subtotal	Direct Billed	Unallocated	Total
Building Use	115,088	6,437,074	-	-	6,437,074
Equipment Use	8,383	8,383	-	-	8,383
Employee Benefits	19,844,454	27,283,521	-	-	27,283,521
Liability Insurance	15	249,031	-	-	249,031
Property Insurance	6,929	181,655	-	-	181,655
Retirement Administration	(3)	610,999	-	-	610,999
County Maintenance	24,227	2,367,303	-	-	2,367,303
Govt Center	208,209	680,031	-	-	680,031
County Annex	116,963	525,935	-	-	525,935
Satellite Building	-	-	-	-	-
Admin Building	-	-	-	-	-
Information Services	1,690	1,713,763	-	-	1,713,763
Commissioners	1,280	170,695	-	920,085	1,090,780
Solicitor	(18)	277,268	-	-	277,268
Purchasing	4,700	205,342	-	-	205,342
Controller	14,143	924,786	-	269,652	1,194,438
Treasurer	1,191	102,417	-	460,598	563,015
Human Resources	36	994,192	-	-	994,192
Payroll Office	3	340,381	-	-	340,381
Central Telephone	2,680	112,628	-	-	112,628
Print Shop	-	-	-	-	-
Archives	261	251,381	-	248,133	499,514
Risk Management	(8)	153,891	-	-	153,891
Human Services	6,444	302,000	532,018	-	834,018
Fleet Management	3,915	196,984	-	-	196,984
Total Allocated	20,360,582	44,089,660	532,018	1,898,468	46,520,146
Roll Forward	-	(13,631)	-	-	(13,631)
Proposed Costs	20,360,582	44,076,029	532,018	1,898,468	46,506,515

YORK COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2010</u>	<u>Fixed Costs Fiscal 2010</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Voter Registration	274,932			274,932		274,932
Tax Assessment	628,716			628,716		628,716
Weights & Measurers	24,443			24,443		24,443
Tax Collectors	11,760			11,760		11,760
Tax Claims	53,006			53,006		53,006
Recorder of Deeds	215,694			215,694		215,694
Traffic Safety	93,543			93,543		93,543
Veteran's Affairs	96,067			96,067		96,067
Register of Wills	439,428			439,428		439,428
Sheriff	1,489,497			1,489,497		1,489,497
Coroner	110,313			110,313		110,313
Prothonotary	543,794			543,794		543,794
Clerk Courts	885,527			885,527		885,527
Public Defender	503,475			503,475		503,475
District Attorney	1,601,354			1,601,354		1,601,354
Courts	4,672,702			4,672,702		4,672,702
District Justices	759,278			759,278		759,278
Constables	22,145			22,145		22,145
Divorce Masters	133,528			133,528		133,528
Controlled Subst	23,463			23,463		23,463
Juvenile Probation	670,307			670,307		670,307
Adult Probation	944,171			944,171		944,171
Youth Development Ctr	245,132			245,132		245,132
Maint Adults	2,789			2,789		2,789
Prison	3,070,173			3,070,173		3,070,173
Public Safety	9,579			9,579		9,579
EMA	59,356			59,356		59,356
Radiation Act	1,645			1,645		1,645
HazMat	7,851			7,851		7,851
Parks	359,964			359,964		359,964
Conservation	151,602			151,602		151,602
AG Land Pres	32,623			32,623		32,623
Planning	393,789			393,789		393,789
Coop Extension	181,880			181,880		181,880
Pleasant Acres	1,838,264			1,838,264		1,838,264
Human Services MLR	20,135			20,135		20,135
Children & Youth	492,130			492,130		492,130
Children & Youth MLR	253,703			253,703		253,703

YORK COUNTY, PENNSYLVANIA
Fixed Costs Proposed

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2010</u>	<u>Fixed Costs Fiscal 2010</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
E-911	251,608			251,608		251,608
E-911 Maintenance	11,787			11,787		11,787
Liquid Fuels	10,526			10,526		10,526
SC Training Ctr	107,095			107,095		107,095
Agency on Aging	204,802			204,802		204,802
Aging MLR	95,642			95,642		95,642
MH/MR	319,172			319,172		319,172
MH/MR MLR	269,874			269,874		269,874
Health Choices	18,956			18,956		18,956
Health Choices MLR	22,150			22,150		22,150
Domestic Relations	121,200	134,831	(13,631)	107,569		107,569
Domestic Relations MLR	595,740			595,740		595,740
Weatherization	5,294			5,294		5,294
CDBG	18,150			18,150		18,150
Public Relations	1,559			1,559		1,559
Retirement Fund	15,894			15,894		15,894
Drug & Alcohol	71,217			71,217		71,217
ARRA Weatherization	10,333			10,333		10,333
HSDf	35,504			35,504		35,504
HAP	19,905			19,905		19,905
MATP	18,817			18,817		18,817
State Food	329			329		329
CASSP	35,702			35,702		35,702
Hum Svcs County	116,904			116,904		116,904
Maint Juveniles	-			-		-
HMIS	8,677			8,677		8,677
FGDM	24,483			24,483		24,483
Other	20,360,582			20,360,582		20,360,582
Sub Total	44,089,660	134,831	(13,631)	44,076,029		44,076,029
Direct Billed	532,018					532,018
Unallocated	1,898,468					1,898,468
Total	46,520,146					46,506,515

YORK COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use	-	6,964,361	-
Equipment Use	-	196,568	-
Employee Benefits	30,607,426	(1,148,469)	-
Liability Insurance	287,032	(24,286)	-
Property Insurance	192,276	-	-
Retirement Administration	631,090	-	-
County Maintenance	5,025,105	(2,791,672)	-
Govt Center	445,506	26,460	-
County Annex	413,153	-	-
Satellite Building	-	-	-
Admin Building	-	-	-
Information Services	1,530,793	(70,268)	-
Commissioners	599,577	-	-
Solicitor	269,571	-	-
Purchasing	129,830	-	-
Controller	795,856	-	-
Treasurer	332,953	-	-
Human Resources	697,019	-	-
Payroll Office	125,472	-	-
Central Telephone	101,838	-	-
Archives	240,740	(24,734)	-
Risk Management	79,388	-	-
Human Services	4,992,049	(4,207,735)	-
Fleet Management	103,246	-	-
Voter Registration			274,932
Tax Assessment			628,716
Weights & Measurers			24,443
Tax Collectors			11,760
Tax Claims			53,006
Recorder of Deeds			215,694
Traffic Safety			93,543
Traffic Safety Mr			-
Veteran's Affairs			96,067
Register of Wills			439,428
Sheriff			1,489,497
Coroner			110,313
Prothonotary			543,794
Clerk Courts			885,527
Public Defender			503,475
District Attorney			1,601,354

2010 Actual

YORK COUNTY, PENNSYLVANIA
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Courts			4,672,702
District Justices			759,278
Constables			22,145
Divorce Masters			133,528
Controlled Subst			23,463
Juvenile Probation			670,307
Adult Probation			944,171
Youth Development Ctr			245,132
Maint Adults			2,789
Prison			3,070,173
Public Safety			9,579
EMA			59,356
Radiation Act			1,645
HazMat			7,851
Parks			359,964
Conservation			151,602
AG Land Pres			32,623
Planning			393,789
Coop Extension			181,880
Pleasant Acres			1,838,264
Human Services MLR			20,135
Children & Youth			492,130
Children & Youth MLR			253,703
E-911			251,608
E-911 Maintenance			11,787
Liquid Fuels			10,526
SC Training Ctr			107,095
Agency on Aging			204,802
Aging MLR			95,642
MH/MR			319,172
MH/MR MLR			269,874
Health Choices			18,956
Health Choices MLR			22,150
Domestic Relations			121,200
Domestic Relations MLR			595,740
Weatherization			5,294
CDBG			18,150
Public Relations			1,559
Retirement Fund			15,894
ARRA Weatherization			10,333

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
HSDF			35,504
HAP			19,905
MATP			18,817
State Food			329
CASSP			35,702
Hum Svcs County			116,904
Maint Juveniles			-
HMIS			8,677
FGDM			24,483
Other			20,360,582
Direct Billed			532,018
Unallocated			1,898,468
Totals	<u>47,599,921</u>	<u>(1,079,775)</u>	<u>46,520,146</u>

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Govt Center	County Annex	Satellite Building	Admin Building	Information Services	Commissioners
Schedule Reference:													
Building Use	(6,964,361)	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	(196,568)	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(29,460,347)	-	-	-	-	-	-	-	-	-	107
Liability Insurance	-	-	-	(282,766)	-	-	-	-	-	-	-	-	1
Property Insurance	-	-	-	-	(192,288)	-	-	-	-	-	-	-	1
Retirement Administration	-	-	12,377	103	-	(644,652)	-	-	-	-	-	-	73
County Maintenance	30,001	20,635	363,224	2,601	764	7,726	(2,731,257)	-	-	-	-	11,468	1,807
Govt Center	-	10,089	144,166	744	-	2,206	-	(660,031)	-	-	-	153	672
County Annex	-	4,931	84,831	677	-	1,928	9,966	-	(525,935)	-	-	381	395
Satellite Building	-	-	-	-	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Services	129,201	100,639	332,614	2,133	2,248	5,243	84,514	-	-	-	-	(2,151,138)	1,258
Commissioners	53,140	3,379	318,838	884	977	1,657	37,797	-	-	-	-	15,632	(1,100,866)
Solicitor	9,468	27	88,704	418	174	826	6,735	-	-	-	-	1,249	226
Purchasing	29,094	233	36,087	306	534	826	20,683	-	-	-	-	17,427	198
Controller	56,916	18,556	251,282	1,341	1,047	3,309	40,481	-	-	-	-	72,009	557
Treasurer	38,109	967	115,108	750	700	1,657	27,106	-	-	-	-	47,558	1,006
Human Resources	42,451	13,650	189,351	943	780	2,206	30,194	-	-	-	-	38,931	490
Payroll Office	-	-	38,519	320	-	826	-	-	-	-	-	188,952	132
Central Telephone	-	5,476	13,328	247	-	-	-	-	-	-	-	262	244
Print Shop	-	-	-	-	-	-	-	-	-	-	-	-	-
Archives	103,397	7,603	87,911	634	1,902	1,380	72,573	-	-	-	-	9,522	762
Risk Management	6,740	52	53,417	205	124	554	4,793	-	-	-	-	11,084	98
Human Services	-	-	-	1,015	-	2,206	-	-	-	-	-	22,737	780
Fleet Management	28,770	1,938	47,069	404	1,381	1,103	-	-	-	-	-	-	1,279
Training	-	-	-	-	-	-	-	-	-	-	-	-	-
Voter Registration	52,085	-	71,742	670	1,998	1,928	37,046	-	-	-	-	29,696	4,345
Tax Assessment	114,032	-	248,099	2,583	2,096	6,895	81,105	-	-	-	-	134,112	1,308
Weights & Measurers	238	-	14,127	106	45	278	-	-	3,971	-	-	132	46
Tax Collectors	-	-	-	2,080	-	-	-	-	-	-	-	-	904
Tax Claims	-	-	-	-	-	-	-	-	-	-	-	-	2,941
Recorder of Deeds	73,560	-	57,102	1,124	1,352	3,031	52,319	-	-	-	-	10,020	640
Traffic Safety	3,751	-	11,063	361	702	826	-	-	62,460	-	-	2,282	721
Traffic Safety Mlr	-	-	-	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	6,100	-	36,659	486	269	1,380	-	13,766	-	-	-	10,680	1,366
Register of Wills	217,359	-	89,114	848	2,670	2,206	77,802	-	-	-	-	13,620	468
Sheriff	543,454	-	421,906	18,489	6,676	28,409	194,526	-	-	-	-	107,355	4,954
Coroner	1,647	-	56,687	466	308	1,103	-	-	27,422	-	-	6,844	679
Prothonotary	217,359	-	142,588	2,402	2,670	6,346	77,802	-	-	-	-	35,000	1,226
Clerk Courts	326,095	-	207,742	3,673	4,006	9,932	118,724	-	-	-	-	102,406	1,781
Public Defender	163,047	-	157,963	3,632	2,003	8,829	58,362	-	-	-	-	54,707	1,820
District Attorney	543,454	-	492,467	16,137	6,676	24,553	194,526	-	-	-	-	129,552	7,516
Courts	2,734,882	-	389,183	8,631	33,595	19,032	978,936	-	-	-	-	319,070	10,593
District Justices	4,813	-	443,687	8,526	5,048	23,721	-	-	80,136	-	-	37,524	8,296
Constables	-	-	-	-	-	-	-	-	-	-	-	-	1,787
Divorce Masters	63,909	-	29,693	479	785	1,103	22,875	-	-	-	-	10,418	207
Controlled Subst	-	-	-	-	-	-	-	-	-	-	-	-	1,191
Juvenile Probation	163,047	-	267,346	10,747	2,003	18,549	58,362	-	-	-	-	65,105	3,781
Adult Probation	219,952	-	379,762	16,920	2,784	26,481	77,802	5,850	-	-	-	87,071	4,873
Youth Development Ctr	-	-	143,824	4,318	2,006	10,210	-	-	-	-	-	22,860	1,879
Maint Adults	-	-	-	-	-	-	-	-	-	-	-	-	98
Prison	-	-	2,130,489	81,522	67,759	115,029	-	-	-	-	-	166,131	20,577
Public Safety	-	-	6,751	181	-	278	-	-	-	-	-	1,491	62
EMA	-	-	41,374	707	-	1,657	-	-	-	-	-	1,293	411
Radiation Act	-	-	-	-	-	-	-	-	-	-	-	-	59

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Govt Center	County Annex	Satellite Building	Admin Building	Information Services	Commissioners
Schedule Reference:													
HazMat	-	-	-	-	-	-	-	-	-	-	-	-	205
Parks	-	-	192,195	3,189	4,670	6,623	-	-	-	-	-	40,366	3,691
Conservation	3,097	-	66,029	1,717	580	4,411	-	-	51,573	-	-	285	669
AG Land Pres	784	-	6,648	231	147	554	-	-	13,059	-	-	5,637	123
Planning	223,922	-	-	-	4,116	-	159,264	-	-	-	-	-	15
Coop Extension	7,584	-	26,643	1,066	1,419	2,760	-	-	126,278	-	-	199	479
Pleasant Acres	-	-	1,193,673	-	-	137,647	-	-	-	-	-	92,795	26,725
Human Services MLR	6,100	-	-	-	269	-	-	13,766	-	-	-	-	-
Children & Youth	-	-	-	14,168	-	37,515	-	-	-	-	-	114,392	16,923
Children & Youth MLR	76,864	-	-	-	3,391	-	-	173,448	-	-	-	-	-
E-911	2,647	-	-	12,991	4,098	31,724	-	-	44,073	-	-	21	6,920
E-911 Maintenance	-	-	6,959	305	-	826	-	-	-	-	-	-	118
Liquid Fuels	-	-	-	-	-	-	-	-	-	-	-	-	250
SC Training Ctr	-	-	108,933	-	-	-	-	-	-	-	-	-	-
Agency on Aging	-	-	-	7,203	-	18,484	-	-	-	-	-	12,766	8,502
Aging MLR	28,976	-	-	-	1,278	-	-	65,388	-	-	-	-	-
MH/MR	-	-	-	14,078	-	36,961	-	-	-	-	-	57,494	10,910
MH/MR MLR	81,743	-	-	-	3,670	-	-	184,461	-	-	-	-	-
Health Choices	-	-	-	788	-	1,928	-	-	-	-	-	857	883
Health Choices MLR	6,711	-	-	-	296	-	-	15,143	-	-	-	-	-
Domestic Relations	-	-	-	6,977	-	18,484	-	-	-	-	-	4,368	3,451
Domestic Relations MLR	434,774	-	-	-	5,341	-	155,625	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-	-	-	-	-	128
CDBG	-	-	-	-	-	-	-	-	-	-	-	-	1,197
Public Relations	-	-	519	77	-	278	-	-	-	-	-	-	39
Retirement Fund	-	-	-	-	-	-	-	-	-	-	-	-	988
Drug & Alcohol	-	-	-	1,158	-	3,031	-	-	-	-	-	35,724	1,631
HSDF	-	-	-	-	-	-	-	-	-	-	-	-	-
HAP	-	-	-	-	-	-	-	-	-	-	-	-	-
MATP	-	-	-	-	-	-	-	-	-	-	-	-	-
State Food	-	-	-	-	-	-	-	-	-	-	-	-	-
CASSP	-	-	-	-	-	-	-	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	-	-	-
Maint Juveniles	-	-	-	-	-	-	-	-	-	-	-	-	-
HMIS	-	-	-	-	-	-	-	-	-	-	-	-	-
FGDM	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	115,088	8,383	19,844,454	15	6,829	(3)	24,227	208,209	116,963	-	-	1,690	1,280
Unallocated	-	-	-	-	-	-	-	-	-	-	-	-	920,085
Direct Billings	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Solicitor	Purchasing	Controller	Treasurer	Human Resources	Payroll Office	Central Telephone	Print Shop	Archives	Risk Management	Human Services	Fleet Management	Total Plan Allocation
Schedule Reference:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	1,270	13	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	9	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	9	-	-	-	-	-	-	-	-	-	-
Retirement Administration	-	-	471	8	328	135	-	-	-	67	-	-	-
County Maintenance	13,228	13,103	10,090	227	13,640	3,791	2,482	-	-	1,669	-	1,168	-
Govt Center	-	8,116	4,737	72	4,040	1,084	-	-	-	534	-	2,339	-
County Annex	-	1,897	1,848	39	3,305	949	-	-	-	467	-	1,168	-
Satellite Building	-	-	-	-	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Services	9,921	2,047	7,022	767	6,236	2,572	2,874	-	56	1,268	-	-	-
Commissioners	23,148	1,233	19,912	17,942	1,970	811	1,241	-	2,327	401	-	-	-
Solicitor	(381,113)	626	1,222	82	982	407	196	-	-	200	-	-	-
Purchasing	6,759	(244,784)	928	18	982	407	262	-	-	200	-	-	-
Controller	13,518	2,573	(1,274,895)	47	3,937	1,628	1,241	-	9,797	802	-	-	-
Treasurer	6,759	1,407	6,378	(586,117)	2,188	995	588	-	1,421	467	-	-	-
Human Resources	13,518	3,958	2,160	47	(1,040,852)	1,084	1,175	-	2,461	534	-	-	-
Payroll Office	-	522	222	11	1,008	(357,695)	262	-	1,249	200	-	-	-
Central Telephone	-	201	1,412	24	681	445	(124,358)	-	-	200	-	-	-
Print Shop	-	-	-	-	-	-	-	-	-	-	-	-	-
Archives	3,380	1,266	5,051	3,107	1,913	837	335	-	(517,980)	401	-	-	-
Risk Management	3,380	704	270	9	674	295	269	-	317	(162,383)	-	-	-
Human Services	10,234	923	4,806	547	2,920	1,283	805	-	838	610	(834,018)	-	-
Fleet Management	-	866	12,640	142	1,956	593	-	-	-	272	-	(201,859)	-
Training	-	-	-	-	-	-	-	-	-	-	-	-	-
Voter Registration	16,898	3,817	45,699	520	3,166	1,038	-	-	3,810	474	-	-	274,932
Tax Assessment	6,759	2,934	3,425	1,236	12,893	3,854	3,486	-	2,339	1,760	-	-	628,716
Weights & Measurers	3,380	121	86	4	337	148	133	-	-	68	-	1,213	24,443
Tax Collectors	-	40	59	77	5,146	3,454	-	-	-	-	-	-	11,760
Tax Claims	6,759	422	28,443	14,441	-	-	-	-	-	-	-	-	53,006
Recorder of Deeds	3,380	1,407	2,359	746	3,706	1,675	603	-	1,925	745	-	-	215,684
Traffic Safety	-	1,145	6,737	306	1,008	496	269	-	-	203	-	1,213	93,543
Traffic Safety Mlr	-	-	-	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	3,380	1,869	13,443	155	1,685	791	269	-	192	338	3,219	-	96,067
Register of Wills	3,380	1,407	1,754	522	3,703	1,236	871	-	21,926	542	-	-	439,428
Sheriff	21,083	9,506	12,209	1,452	50,882	15,316	4,625	-	4,040	6,973	-	37,642	1,489,497
Coroner	3,380	643	5,932	75	1,552	643	269	-	162	272	-	2,429	110,313
Prothonotary	10,139	2,189	2,847	1,388	11,641	3,655	2,615	-	22,234	1,893	-	-	543,794
Clerk Courts	8,590	3,517	3,570	1,671	19,053	5,582	2,949	-	65,663	2,573	-	-	885,527
Public Defender	3,380	1,628	7,029	170	12,805	4,741	2,480	-	18,713	2,166	-	-	503,475
District Attorney	14,069	10,509	46,955	1,007	36,662	13,191	7,375	-	36,108	6,026	-	14,571	1,601,354
Courts	8,939	8,380	84,896	1,381	31,615	11,804	11,398	-	14,950	5,417	-	-	4,672,702
District Justices	-	19,631	55,213	5,089	42,749	12,843	6,101	-	-	5,891	-	-	759,278
Constables	-	40	19,941	377	-	-	-	-	-	-	-	-	22,145
Divorce Masters	-	563	639	19	1,349	593	470	-	154	272	-	-	133,528
Controlled Subst	-	5,184	11,653	5,435	-	-	-	-	-	-	-	-	23,463
Juvenile Probation	3,380	4,420	16,436	1,792	30,958	8,990	2,213	-	4,976	4,131	-	6,071	670,307
Adult Probation	10,139	2,432	12,342	5,918	49,557	14,324	3,486	-	13,054	6,586	-	4,858	944,171
Youth Development Ctr	10,139	5,366	5,137	297	18,760	5,683	1,608	-	384	2,573	7,539	2,429	245,132
Maint Adults	-	1,588	1,094	11	-	-	-	-	-	-	-	-	2,789
Prison	47,257	28,051	48,345	2,790	231,955	64,373	20,515	-	143	29,452	-	15,785	3,070,173
Public Safety	-	-	277	6	337	148	-	-	-	68	-	-	9,579
EMA	-	1,708	2,071	148	2,023	888	68	-	530	407	-	6,071	59,356
Radiation Act	-	923	656	7	-	-	-	-	-	-	-	-	1,645

YORK COUNTY, PENNSYLVANIA
Detail of Allocated Costs

Departments	Solicitor	Purchasing	Controller	Treasurer	Human Resources	Payroll Office	Central Telephone	Print Shop	Archives	Risk Management	Human Services	Fleet Management	Total Plan Allocation
Schedule Reference:													
HazMat	-	5,326	2,296	24	-	-	-	-	-	-	-	-	7,851
Parks	15,124	9,024	28,367	5,634	14,761	4,741	1,274	-	11	2,166	-	27,928	359,964
Conservation	-	583	751	238	5,392	2,372	805	-	1,087	1,083	-	10,930	151,602
AG Land Pres	3,380	-	497	193	674	349	201	-	11	135	-	-	32,623
Planning	3,380	-	162	20	-	-	470	-	11	-	-	2,429	393,789
Coop Extension	-	663	1,176	96	3,372	1,481	1,810	-	106	677	-	6,071	181,880
Pleasant Acres	23,656	563	84,670	10,503	135,405	75,339	11,463	-	500	34,395	-	10,930	1,838,264
Human Services MLR	-	-	-	-	-	-	-	-	-	-	-	-	20,135
Children & Youth	13,518	11,193	130,737	7,989	66,649	20,155	2,949	-	17,780	9,208	13,169	15,785	492,130
Children & Youth MLR	-	-	-	-	-	-	-	-	-	-	-	-	253,703
E-911	16,898	9,926	26,795	5,090	55,404	17,390	1,006	-	135	7,990	-	8,500	251,608
E-911 Maintenance	-	1,448	63	9	1,411	445	-	-	-	203	-	-	11,787
Liquid Fuels	-	1,166	2,696	343	-	-	-	-	-	-	-	6,071	10,526
SC Training Ctr	-	-	-	-	-	-	-	-	162	-	-	-	107,095
Agency on Aging	3,380	16,858	66,391	3,538	32,484	9,982	6,838	-	4,762	4,536	4,220	4,858	204,802
Aging MLR	-	-	-	-	-	-	-	-	-	-	-	-	95,642
MH/MR	10,139	16,357	65,209	4,379	63,549	19,859	2,748	-	1,684	9,073	4,303	2,429	319,172
MH/MR MLR	-	-	-	-	-	-	-	-	-	-	-	-	269,874
Health Choices	-	1,105	6,664	342	2,356	1,036	133	-	98	474	2,310	-	18,956
Health Choices MLR	-	-	-	-	-	-	-	-	-	-	-	-	22,150
Domestic Relations	3,380	2,452	9,102	5,361	34,304	9,982	7,777	-	11,026	4,536	-	-	121,200
Domestic Relations MLR	-	-	-	-	-	-	-	-	-	-	-	-	595,740
Weatherization	-	60	1,429	34	-	-	-	-	-	-	-	3,643	5,294
CDBG	-	-	12,367	3,373	-	-	-	-	-	-	-	1,213	18,150
Public Relations	-	-	22	3	337	148	68	-	-	68	-	-	1,559
Retirement Fund	-	60	9,336	5,510	-	-	-	-	-	-	-	-	15,894
Drug & Alcohol	-	4,400	13,277	1,382	4,716	1,631	603	-	2,444	745	475	-	71,217
HSHDF	-	-	-	-	-	-	-	-	-	-	35,504	-	35,504
HAP	-	-	-	-	-	-	-	-	-	-	19,905	-	19,905
MATP	-	-	-	-	-	-	-	-	-	-	18,817	-	18,817
State Food	-	-	-	-	-	-	-	-	-	-	329	-	329
CASSP	-	-	-	-	-	-	-	-	-	-	35,702	-	35,702
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	116,904	-	116,904
Maint Juveniles	-	-	-	-	-	-	-	-	-	-	-	-	-
HMIS	-	-	-	-	-	-	-	-	-	-	8,677	-	8,677
FGDM	-	-	-	-	-	-	-	-	-	-	24,483	-	24,483
Other	(18)	4,700	14,143	1,191	36	3	2,680	-	261	(8)	6,444	3,915	20,360,582
Unallocated	-	-	269,652	460,598	-	-	-	-	248,133	-	-	-	1,898,468
Direct Billings	-	-	-	-	-	-	-	-	-	-	532,018	-	532,018
Totals	-	-	-	-	-	-	-	-	-	-	-	-	46,520,146

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

<u>Department</u>	<u>Basis of Allocation</u>
Building Use	
Old Courthouse (Admin Center)	Net Usable Square Footage Occupied - Admin Center (Old Courthouse)
Govt Center	Net Usable Square Footage Occupied - Government Center
New Courthouse (Judicial Center)	Net Usable Square Footage Occupied - Judicial Center
Fleet Management	Direct Allocation Based on Percentage Occupied
Annex Building	Net Usable Square Footage Occupied - Annex Building
Archives Building	Direct Allocation Based on Percentage Occupied
Equipment Use	
General Equipment	Cost of Equipment by Department
Data Processing Equipment	Cost of Equipment by Department
Employee Benefits	
Health	Central Services Full-Time Employees By Department (Ex: Hum Svcs)
Life Insurance	Central Services Salaries & Wages By Department (Ex: Hum Svcs)
Unemployment	Central Services Premiums Paid (Ex: Hum Svcs)
Retiree Benefits	General Fund & Liquid Fuels Premiums Paid
Social Security	Central Services FICA Wages By Department (Ex: Hum Svcs)
Workers Comp	Central Services General Fund Salaries (Ex: Hum Svcs)
Retirement Contribution	Salaries/Wages By Department (Ex:Direct Billed)
Short Term Disability	Central Services Salaries & Wages By Department (Ex: Hum Svcs)
Liability Insurance	
General Liability	Gross Salary/Wages By Department (Ex: Pleasant Acres)
Employee Liability	Employees By Department (Ex: Pleasant Acres)
Automobile	Number Of Covered Vehicles By Department
Law Enforcement	Number Of Covered Employees By Department

YORK COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>	<u>Basis of Allocation</u>
Property Insurance	
Old Courthouse (Admin Center)	Net Usable Square Footage Occupied - Courthouse
Annex Building	Net Usable Square Footage Occupied - Annex Bldg
Govt Center	Net Usable Square Footage Occupied - Govt Center
New Courthouse (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
Old Courthouse (Admin Center)	Net Usable Square Footage Occupied - Courthouse
New Courthouse (Judicial Center)	Net Usable Square Footage Occupied - Judicial Center
Emergency Services Center	Net Usable Square Footage Occupied - ESC
Archives Building	Direct Allocation
Govt Center	
Government Center	Net Usable Square Footage Occupied
Other	Direct Allocation
County Maintenance	Direct Allocation
County Annex	
County Annex	Net Usable Square Footage Occupied
Security Services	Direct Allocation
Satellite Building	
Admin Building	
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

YORK COUNTY, PENNSYLVANIA
Summary of Allocation Basis

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

YORK COUNTY, PENNSYLVANIA
Summary of Allocation Basis

<u>Department</u>		<u>Basis of Allocation</u>
Payroll Office	Payroll Processing	Payroll Checks Issued By Department
Central Telephone	Telephone Services	Number of Lines By Department
Archives	Records Management	Number of Boxes Stored By Department
Risk Management	Safety Admin	Full-Time Equiv Employees By Dept (Ex: Tax Collectors)
Human Services	Administration	Actual Expenses By Grant & Categorical
Fleet Management	Vehicle Maintenance	Number of Vehicles By Department
Training		

**York County, Pennsylvania
Building Use**

OMB A-87 allows for a building use charge, in lieu of depreciation, for cost plan purposes. Also bond interest associated with the constructing of a capital asset completed on or after October 1, 1980 is also allowable.

In 1957 the original Courthouse was renovated and rebuilt at a cost of \$1,800,000. Current cost including renovations, equal \$20,992,091. Of this amount 2% (\$419,842) is allocable to building use charge, and is further allocated to departments based on departmental usage of total building square footage. In addition to the building use charge \$ 452,026 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. Of this amount 2% (1,391,411.) is allocable to building use charge, and is allocated to departments based on usable square footage. In addition to the building use charge \$ 4,254,273 of interest was paid to fund construction cost; interest was also allocated based on square footage.

York County also has a Government Center that is allocable to building use charge. The Government Center, a former Bon Ton building, was purchased in 1989. Current cost including renovations, equal \$8,442,168. Of this amount 3.33% (\$281,406) is allocable to building use charge, and is further allocated to departments based on departmental usage of total building square footage. In addition to the building use charge \$1,649 of interest was paid on a bond issued to fund renovation of the Government Center. The interest incurred, in a similar fashion to building cost, was allocated to departments based on departmental usage of total building square footage.

York County's Annex Building was acquired in 1993 and renovated in 1996. Total cost including renovations, equals \$ 1,579,363. Of this amount 2% (\$31,587) is allocable to building use charge, and is further allocated to departments based on departmental usage of total building square footage.

In 2005 the County created a new department (Fleet Management) which will service all County vehicles. The cost of this facility was \$ 2,530,234 of which 13% (\$328,930) is occupied by fleet management. Of this amount 2% (\$6,579) is allocable to building use charge, and is directly allocated to Fleet Management based on percentage of space occupied. In addition to the building use charge \$ 22,191 of interest was paid to fund construction cost; interest was also allocated based on percentage of space occupied.

The Archives Building total cost including renovations equals \$1,749,517. Of this amount 2% (\$34,990) is allocable to the building use charge. In addition to the building use charge, \$68,407 of interest was paid to purchase and fund renovation cost to the building. Both will be allocated directly to the Archives central service department.

In 2010 the County sold the Satellite Building and will no longer be part of this plan.

**YORK COUNTY, PENNSYLVANIA
Building Use Charge
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	-		-	-
Deductions			-	
			-	
			-	
			-	
			-	
			-	
			-	
Total Deductions	-	-	-	-
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
Building Use Charge	2,165,815		2,165,815	2,165,815
Interest Expense	4,798,546		4,798,546	4,798,546
	-		-	-
			-	
Total Departmental Cost Adjustments	<u>6,964,361</u>	-	<u>6,964,361</u>	<u>6,964,361</u>
Total to be Allocated	<u><u>6,964,361</u></u>	<u><u>-</u></u>	<u><u>6,964,361</u></u>	<u><u>6,964,361</u></u>

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

	Total	General And Administration	Old Courthouse (Admin Center)	Govt Center	New Courthouse (Judicial Center)	Fleet Management	Annex Building	Archives Building
<u>Wages and Benefits</u>	-							
<u>Other Expenses and Cost</u>	-							
Departmental Expenditures	-	-	-	-	-	-	-	-
<u>Cost Adjustments</u>								
Deductions	-	-						
Departmental Cost Adjustments								
Building Use Charge	2,165,815		419,842	281,406	1,391,411	6,579	31,587	34,990
Interest Expense	4,798,546		452,026	1,649	4,254,273	22,191	-	68,407
	-							
Functional Cost	6,964,361	-	871,868	283,055	5,645,684	28,770	31,587	103,397
Additions: 1st Central Service Centers	-	-						
REALLOCATE ADMIN	-	-	-	-	-	-	-	-
Allocable Costs	6,964,361	-	871,868	283,055	5,645,684	28,770	31,587	103,397
Unallocated	-							
1st Allocation	6,964,361	-	871,868	283,055	5,645,684	28,770	31,587	103,397
Additions: 2nd Central Service Centers	-	-						
REALLOCATE ADMIN	-	-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-	-
Unallocated	-							
2nd Allocation	-	-	-	-	-	-	-	-
Total Allocated	6,964,361	-	871,868	283,055	5,645,684	28,770	31,587	103,397

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

User Department	Total	Old Courthouse	Govt Center	New Courthouse	Fleet	Annex Building	Archives Building
County Maintenance	30,001	30,001	-	-	-	-	-
Govt Center	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-
Satellite Building	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-
Information Services	129,201	108,312	-	20,889	-	-	-
Commissioners	53,140	53,140	-	-	-	-	-
Solicitor	9,468	9,468	-	-	-	-	-
Purchasing	29,094	29,094	-	-	-	-	-
Controller	56,916	56,916	-	-	-	-	-
Treasurer	38,109	38,109	-	-	-	-	-
Human Resources	42,451	42,451	-	-	-	-	-
Archives	103,397	-	-	-	-	-	103,397
Risk Management	6,740	6,740	-	-	-	-	-
Human Services	-	-	-	-	-	-	-
Fleet Management	28,770	-	-	-	28,770	-	-
Training	-	-	-	-	-	-	-
Voter Registration	52,085	52,085	-	-	-	-	-
Tax Assessment	114,032	114,032	-	-	-	-	-
Weights & Measurers	238	-	-	-	-	238	-
Recorder of Deeds	73,560	73,560	-	-	-	-	-
Register of Wills	217,359	-	-	217,359	-	-	-
Sheriff	543,454	-	-	543,454	-	-	-
Coroner	1,647	-	-	-	-	1,647	-
Prothonotary	217,359	-	-	217,359	-	-	-
Clerk Courts	326,095	-	-	326,095	-	-	-
Public Defender	163,047	-	-	163,047	-	-	-
District Attorney	543,454	-	-	543,454	-	-	-
Courts	2,734,882	-	-	2,734,882	-	-	-
District Justices	4,813	-	-	-	-	4,813	-
Divorce Masters	63,909	-	-	63,909	-	-	-
Juvenile Probation	163,047	-	-	163,047	-	-	-
Adult Probation	219,952	-	2,593	217,359	-	-	-
EMA	-	-	-	-	-	-	-
Conservation	3,097	-	-	-	-	3,097	-
AG Land Pres	784	-	-	-	-	784	-
Planning	223,922	223,922	-	-	-	-	-
Coop Extension	7,584	-	-	-	-	7,584	-
Human Services MLR	6,100	-	6,100	-	-	-	-
Children & Youth MLR	76,864	-	76,864	-	-	-	-
E-911	2,647	-	-	-	-	2,647	-
MH/MR MLR	81,743	-	81,743	-	-	-	-
Health Choices MLR	6,711	-	6,711	-	-	-	-
Domestic Relations MLR	434,774	-	-	434,774	-	-	-
Other	115,088	34,038	73,968	56	-	7,026	-
Subtotal	6,964,361	871,868	283,055	5,645,684	28,770	31,587	103,397
Total	6,964,361	871,868	283,055	5,645,684	28,770	31,587	103,397

YORK COUNTY, PENNSYLVANIA
Building Use Charge
Detail Allocation of
Old Courthouse (Admin Center)

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,439	3.441%	30,001		30,001	-	30,001
Information Services	8,805	12.423%	108,312		108,312	-	108,312
Commissioners	4,320	6.095%	53,140		53,140	-	53,140
Solicitor	770	1.086%	9,468		9,468	-	9,468
Purchasing	2,365	3.337%	29,094		29,094	-	29,094
Controller	4,627	6.528%	56,916		56,916	-	56,916
Treasurer	3,098	4.371%	38,109		38,109	-	38,109
Human Resources	3,451	4.869%	42,451		42,451	-	42,451
Risk Management	548	0.773%	6,740		6,740	-	6,740
Voter Registration	4,234	5.974%	52,085		52,085	-	52,085
Tax Assessment	9,270	13.079%	114,032		114,032	-	114,032
Recorder of Deeds	5,980	8.437%	73,560		73,560	-	73,560
Planning	18,203	25.683%	223,922		223,922	-	223,922
Other	2,765	3.901%	34,038		34,038	-	34,038
Subtotal	70,875	100.000%	871,868	-	871,868	-	871,868
Second Allocation Total	70,875						
Total	70,875	100.000%	871,868	-	871,868	-	871,868

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

Source: Building Maintenance

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	2,000	2.155%	6,100		6,100	-	6,100
Adult Probation	850	0.916%	2,593		2,593	-	2,593
Human Services MLR	2,000	2.155%	6,100		6,100	-	6,100
Children & Youth MLR	25,200	27.155%	76,864		76,864	-	76,864
Aging MLR	9,500	10.237%	28,976		28,976	-	28,976
MH/MR MLR	26,800	28.879%	81,743		81,743	-	81,743
Health Choices MLR	2,200	2.371%	6,711		6,711	-	6,711
Other	24,250	26.131%	73,968		73,968	-	73,968
Subtotal	92,800	100.000%	283,055	-	283,055	-	283,055
Second Allocation Total	92,800						
Total	92,800	100.000%	283,055	-	283,055	-	283,055

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

Source: Building Maintenance

**YORK COUNTY, PENNSYLVANIA
Building Use Charge
Detail Allocation of
New Courthouse (Judicial Center)**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	20,889		20,889	-	20,889
Register of Wills	8,000	3.850%	217,359		217,359	-	217,359
Sheriff	20,000	9.626%	543,454		543,454	-	543,454
Prothonotary	8,000	3.850%	217,359		217,359	-	217,359
Clerk Courts	12,000	5.776%	326,095		326,095	-	326,095
Public Defender	6,000	2.888%	163,047		163,047	-	163,047
District Attorney	20,000	9.626%	543,454		543,454	-	543,454
Courts	100,648	48.442%	2,734,882		2,734,882	-	2,734,882
Divorce Masters	2,352	1.132%	63,909		63,909	-	63,909
Juvenile Probation	6,000	2.888%	163,047		163,047	-	163,047
Adult Probation	8,000	3.850%	217,359		217,359	-	217,359
Domestic Relations MLR	16,000	7.701%	434,774		434,774	-	434,774
Other		0.000%	56		56	-	56
Subtotal	207,768	100.000%	5,645,684	-	5,645,684	-	5,645,684
Second Allocation Total	207,768						
Total	207,768	100.000%	5,645,684	-	5,645,684	-	5,645,684

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

Source: Building Maintenance

**YORK COUNTY, PENNSYLVANIA
Building Use Charge
Detail Allocation of
Fleet Management**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fleet Management	100	100.000%	28,770		28,770	-	28,770
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	28,770	-	28,770	-	28,770
Second Allocation	100						
<hr/>							
Total	100	100.000%	28,770	-	28,770	-	28,770

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

Source: Controllers Office

**YORK COUNTY, PENNSYLVANIA
Building Use Charge
Detail Allocation of
Annex Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Weights & Measurers	240	0.755%	238		238	-	238
Traffic Safety	3,774	11.876%	3,751		3,751	-	3,751
Coroner	1,657	5.214%	1,647		1,647	-	1,647
District Justices	4,842	15.237%	4,813		4,813	-	4,813
Conservation	3,116	9.806%	3,097		3,097	-	3,097
AG Land Pres	789	2.483%	784		784	-	784
Coop Extension	7,630	24.010%	7,584		7,584	-	7,584
E-911	2,663	8.380%	2,647		2,647	-	2,647
Other	7,067	22.239%	7,026		7,026	-	7,026
Subtotal	31,778	100.000%	31,587	-	31,587	-	31,587
Second Allocation	31,778						
Total	31,778	100.000%	31,587	-	31,587	-	31,587

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

Source: Controllers Office

**YORK COUNTY, PENNSYLVANIA
Building Use Charge
Detail Allocation of
Archives Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Archives	100	100.000%	103,397		103,397	-	103,397
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	103,397	-	103,397	-	103,397
Second Allocation	100						
Total	100	100.000%	103,397	-	103,397	-	103,397

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

Source: Controllers Office

**York County, Pennsylvania
Equipment Use**

An equipment use charge, based on the original cost of capitalized equipment for central service departments, is allowable for cost plan purposes. General equipment has an assigned useful life of 15 years. A use charge of \$63,507 (6.67% of \$952,606) is allocated to departments based on the cost of purchased equipment, and equipment in use.

Data processing equipment has been assigned a 5 year useful life. As a result, use charges applicable to data processing equipment are, \$133,061 (20% of \$665,303). This cost is allocated to departments based on the cost of equipment levels at 12/31/10.

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

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

	Total	General And Administration	General Equipment	Data Processing Equipment
Departmental Expenditures	-	-	-	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Equipment Use Charge	196,568		63,507	133,061
	-			
Functional Cost	196,568	-	63,507	133,061
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	196,568	-	63,507	133,061
Unallocated	-			
1st Allocation	196,568	-	63,507	133,061
Additions: 2nd Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	-	-	-	-
Unallocated	-			
2nd Allocation	-	-	-	-
Total Allocated	196,568	-	63,507	133,061

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

User Department	Total	General Equipment	Data Processing Equipment
Building Use	-	-	-
Equipment Use	-	-	-
Employee Benefits	-	-	-
Liability Insurance	-	-	-
Property Insurance	-	-	-
Retirement Administration	-	-	-
County Maintenance	20,635	20,635	-
Govt Center	10,099	5,834	4,265
County Annex	4,931	4,931	-
Satellite Building	-	-	-
Admin Building	-	-	-
Information Services	100,639	1,529	99,110
Commissioners	3,379	3,379	-
Solicitor	27	27	-
Purchasing	233	233	-
Controller	18,556	1,777	16,779
Treasurer	967	967	-
Human Resources	13,650	5,742	7,908
Payroll Office	-	-	-
Central Telephone	5,476	5,476	-
Print Shop	-	-	-
Archives	7,603	2,604	4,999
Risk Management	52	52	-
Human Services	-	-	-
Fleet Management	1,938	1,938	-
Training	-	-	-
Other	8,383	8,383	-
<hr/>			
Subtotal	196,568	63,507	133,061
<hr/>			
Total	196,568	63,507	133,061

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	309,526	32.493%	20,635		20,635	-	20,635
Govt Center	87,505	9.186%	5,834		5,834	-	5,834
County Annex	73,971	7.765%	4,931		4,931	-	4,931
Information Services	22,941	2.408%	1,529		1,529	-	1,529
Commissioners	50,691	5.321%	3,379		3,379	-	3,379
Solicitor	397	0.042%	27		27	-	27
Purchasing	3,494	0.367%	233		233	-	233
Controller	26,657	2.798%	1,777		1,777	-	1,777
Treasurer	14,509	1.523%	967		967	-	967
Human Resources	86,121	9.041%	5,742		5,742	-	5,742
Central Telephone	82,138	8.622%	5,476		5,476	-	5,476
Archives	39,061	4.100%	2,604		2,604	-	2,604
Risk Management	773	0.082%	52		52	-	52
Fleet Management	29,062	3.051%	1,938		1,938	-	1,938
Other	125,760	13.202%	8,383		8,383	-	8,383
Subtotal	952,606	100.001%	63,507	-	63,507	-	63,507
Second Allocation Total	952,606						
Total	952,606	100.000%	63,507	-	63,507	-	63,507

(A) Alloc basis: Cost of Equipment by Department

Source: Capital Purchases

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Govt Center	21,323	3.205%	4,265		4,265	-	4,265
Information Services	495,551	74.485%	99,110		99,110	-	99,110
Controller	83,894	12.610%	16,779		16,779	-	16,779
Human Resources	39,540	5.943%	7,908		7,908	-	7,908
Archives	24,995	3.757%	4,999		4,999	-	4,999
Other		0.000%	-		-	-	-
Subtotal	665,303	100.000%	133,061	-	133,061	-	133,061
Second Allocation Total	665,303						
Total	665,303	100.000%	133,061	-	133,061	-	133,061

(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, retirees' health/life benefits, workers' compensation, annual retirement contribution and social security. These benefits are accumulated in a central account, and are allocated to each department in a unique manner. Most employee benefits with the exception of retirees' benefits and annual retirement contribution, are allocated to central services (excluding Human Services). Any residual cost are allocated to other miscellaneous.

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

Life insurance premiums have been allocated to central service departments based on 2010 salaries and wages paid by each central service department.

Unemployment compensation premiums have been allocated to departments based on the unemployment cost incurred by each central service department for 2010. The 2010 rate for employer contribution was 3.67 % of the first \$8,000 of each employee's salary (excluding elected officials).

Social Security cost have been allocated to each central service department based on 2010 FICA wages paid by each department.

Retirees benefits were allocated to both Liquid Fuels, and General fund departments based on actual premiums paid by each department in 2010. All other funds were directly charged in 2010.

Employers' share of Workers' Compensation insurance was allocated to central service departments based on 2010 salaries and wages paid by each central service department.

Annual Retirement Contribution (ARC) payments were allocated to each central service department based on 2010 salaries and wages paid by each department (excluding those departments that were directly charged).

Short Term Disability insurance payments were allocated to central services departments based on 2010 salaries and wages paid by each central service department.

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

2010 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	30,607,426		30,607,426	30,607,426
Deductions			-	
Grant Reimbursement	(252,543)		(252,543)	
Total Deductions	(252,543)	-	(252,543)	(252,543)
Allocated Additions				
Commissioners		107	107	
Solicitor		-	-	
Purchasing		-	-	
Controller		1,270	1,270	
Treasurer		13	13	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	-	<u>1,390</u>	<u>1,390</u>	<u>1,390</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
Direct Billed	<u>(895,926)</u>		<u>(895,926)</u>	
Total Departmental Cost Adjustments	<u>(895,926)</u>	<u>-</u>	<u>(895,926)</u>	<u>(895,926)</u>
Total to be Allocated	<u><u>29,458,957</u></u>	<u><u>1,390</u></u>	<u><u>29,460,347</u></u>	<u><u>29,460,347</u></u>

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

	Total	General and Administration	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
Other Expenses and Cost										
Health - BC & BS - Active	14,120,929		14,120,929							
Retirement Contribution	6,123,060								6,123,060	
Life Insurance and Short Term Disability	478,001			196,984						281,017
Unemployment Comp	485,807				485,807					
Health - BC & BS - Retirees	3,263,343					3,263,343				
Life Insurance - Retirees	18,780					18,780				
Social Security	5,011,498						5,011,498			
Workers Comp	1,089,039							1,089,039		
Military Retirement Benefit	16,969								16,969	
Departmental Expenditures	30,607,426	-	14,120,929	196,984	485,807	3,282,123	5,011,498	1,089,039	6,140,029	281,017
Cost Adjustments										
Deductions	(252,543)		(116,512)	(1,625)	(4,008)	(27,081)	(41,350)	(8,986)	(50,662)	(2,319)
Departmental Cost Adjustments	(895,926)								(895,926)	
Functional Cost	29,458,957	-	14,004,417	195,359	481,799	3,255,042	4,970,148	1,080,053	5,193,441	278,698
Additions: 1st										
Central Service Centers	-	-								
REALLOCATE ADMIN										
Allocable Costs	29,458,957	-	14,004,417	195,359	481,799	3,255,042	4,970,148	1,080,053	5,193,441	278,698
Unallocated	-									
1st Allocation	29,458,957	-	14,004,417	195,359	481,799	3,255,042	4,970,148	1,080,053	5,193,441	278,698
Additions: 2nd										
Central Service Centers	1,390	1,390								
REALLOCATE ADMIN		(1,390)	641	9	22	149	228	49	279	13
Allocable Costs	1,390	-	641	9	22	149	228	49	279	13
Unallocated	-									
2nd Allocation	1,390	-	641	9	22	149	228	49	279	13
Total Allocated	29,460,347	-	14,005,058	195,368	481,821	3,255,191	4,970,376	1,080,102	5,193,720	278,711

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

User Department	Total	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
Retirement Administration	12,377	6,022	72	294	-	2,734	659	2,493	103
County Maintenance	363,224	168,341	1,354	9,101	73,632	50,399	12,346	46,120	1,931
Govt Center	144,166	48,037	393	2,703	60,937	14,613	3,575	13,348	560
County Annex	84,831	42,015	399	2,332	7,519	14,812	3,629	13,556	569
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	332,614	114,141	1,725	6,446	69,205	84,168	15,727	58,741	2,461
Commissioners	318,838	36,133	1,000	1,166	198,697	37,228	9,116	34,071	1,427
Solicitor	88,704	18,067	449	-	33,431	16,701	4,093	15,322	641
Purchasing	36,087	18,067	207	872	-	7,704	1,879	7,063	295
Controller	251,282	72,126	1,074	3,103	87,011	40,012	9,807	36,616	1,533
Treasurer	115,108	36,133	557	2,428	30,436	20,727	5,076	18,957	794
Human Resources	189,351	48,037	824	2,621	70,410	30,667	7,517	28,099	1,176
Payroll Office	38,519	18,067	236	872	-	8,797	2,160	8,050	337
Central Telephone	13,328	6,022	78	872	-	2,883	713	2,649	111
Print Shop	-	-	-	-	-	-	-	-	-
Archives	87,911	30,110	457	2,332	17,611	16,999	4,169	15,581	652
Risk Management	53,417	12,045	139	583	29,231	5,169	1,274	4,778	198
Human Services	-	-	-	-	-	-	-	-	-
Fleet Management	47,069	24,089	264	1,166	-	9,791	2,398	8,985	376
Training	-	-	-	-	-	-	-	-	-
Voter Registration	71,742	-	-	-	58,757	-	-	12,985	-
Tax Assessment	248,099	-	-	-	192,838	-	-	55,261	-
Weights & Measurers	14,127	-	-	-	11,426	-	-	2,701	-
Tax Collectors	-	-	-	-	-	-	-	-	-
Tax Claims	-	-	-	-	-	-	-	-	-
Recorder of Deeds	57,102	-	-	-	31,445	-	-	25,657	-
Traffic Safety	11,063	-	-	-	-	-	-	11,063	-
Traffic Safety Mtr	-	-	-	-	-	-	-	-	-
Veteran's Affairs	36,659	-	-	-	26,790	-	-	9,869	-
Register of Wills	89,114	-	-	-	68,131	-	-	20,983	-
Sheriff	421,906	-	-	-	109,244	-	-	312,662	-
Coroner	56,687	-	-	-	43,131	-	-	13,556	-
Prothonotary	142,588	-	-	-	95,377	-	-	47,211	-
Clerk Courts	207,742	-	-	-	134,407	-	-	73,335	-
Public Defender	157,963	-	-	-	56,218	-	-	101,745	-
District Attorney	492,467	-	-	-	210,448	-	-	282,019	-
Courts	389,183	-	-	-	188,294	-	-	220,889	-
District Justices	443,687	-	-	-	267,153	-	-	176,534	-
Constables	-	-	-	-	-	-	-	-	-
Divorce Masters	29,693	-	-	-	15,202	-	-	14,491	-
Controlled Subst	-	-	-	-	-	-	-	-	-
Juvenile Probation	267,346	-	-	-	97,200	-	-	170,146	-
Adult Probation	379,762	-	-	-	121,842	-	-	257,920	-
Youth Development Ctr	143,924	-	-	-	22,754	-	-	121,170	-
Maint Adults	-	-	-	-	-	-	-	-	-
Prison	2,130,489	-	-	-	555,866	-	-	1,574,633	-
Public Safety	6,751	-	-	-	-	-	-	6,751	-
EMA	41,374	-	-	-	20,443	-	-	20,931	-
Radiation Act	-	-	-	-	-	-	-	-	-
HazMat	-	-	-	-	-	-	-	-	-
Parks	192,195	-	-	-	123,274	-	-	68,921	-
Conservation	66,029	-	-	-	22,558	-	-	43,471	-
AG Land Pres	6,648	-	-	-	-	-	-	6,648	-
Planning	-	-	-	-	-	-	-	-	-
Coop Extension	26,643	-	-	-	-	-	-	26,643	-

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

User Department	Total	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
Pleasant Acres	1,193,673	-	-	-	-	-	-	1,193,673	-
Human Services MLR	-	-	-	-	-	-	-	-	-
Children & Youth	-	-	-	-	-	-	-	-	-
Children & Youth MLR	-	-	-	-	-	-	-	-	-
E-911	-	-	-	-	-	-	-	-	-
E-911 Maintenance	6,959	-	-	-	-	-	-	6,959	-
Liquid Fuels	-	-	-	-	-	-	-	-	-
SC Training Ctr	106,933	-	-	-	106,933	-	-	-	-
Agency on Aging	-	-	-	-	-	-	-	-	-
Aging MLR	-	-	-	-	-	-	-	-	-
MH/MR	-	-	-	-	-	-	-	-	-
MH/MR MLR	-	-	-	-	-	-	-	-	-
Health Choices	-	-	-	-	-	-	-	-	-
Health Choices MLR	-	-	-	-	-	-	-	-	-
Domestic Relations	-	-	-	-	-	-	-	-	-
Domestic Relations MLR	-	-	-	-	-	-	-	-	-
Other	19,844,454	13,307,608	186,140	444,930	17,350	4,626,972	995,964	(55)	265,547
Subtotal	29,460,347	14,005,058	195,368	481,821	3,255,191	4,970,376	1,080,102	5,193,720	278,711
Total	29,460,347	14,005,058	195,368	481,821	3,255,191	4,970,376	1,080,102	5,193,720	278,711

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1	0.043%	6,022		6,022	-	6,022
County Maintenance	28	1.202%	168,333		168,333	8	168,341
Govt Center	8	0.343%	48,035		48,035	2	48,037
County Annex	7	0.300%	42,013		42,013	2	42,015
Information Services	19	0.815%	114,136		114,136	5	114,141
Commissioners	6	0.258%	36,131		36,131	2	36,133
Solicitor	3	0.129%	18,066		18,066	1	18,067
Purchasing	3	0.129%	18,066		18,066	1	18,067
Controller	12	0.515%	72,123		72,123	3	72,126
Treasurer	6	0.258%	36,131		36,131	2	36,133
Human Resources	8	0.343%	48,035		48,035	2	48,037
Payroll Office	3	0.129%	18,066		18,066	1	18,067
Central Telephone	1	0.043%	6,022		6,022	-	6,022
Archives	5	0.215%	30,109		30,109	1	30,110
Risk Management	2	0.086%	12,044		12,044	1	12,045
Fleet Management	4	0.172%	24,088		24,088	1	24,089
Training	-	0.000%	-		-	-	-
Other	2,214	95.021%	13,306,997		13,306,997	609	13,307,606
Subtotal	2,330	100.000%	14,004,417	-	14,004,417	641	14,005,058
Second Allocation Total	2,330						
Total	2,330	100.000%	14,004,417	-	14,004,417	641	14,005,058

(A) Alloc basis Central Services Full-Time Employees By Department (Ex: Hum Svcs)

Source: Payroll Statistics

YORK COUNTY, PENNSYLVANIA

Employee Benefits
Detail Allocation of
Life Insurance

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	35,506	0.037%	72		72	-	72
County Maintenance	660,258	0.693%	1,354		1,354	-	1,354
Govt Center	191,130	0.201%	393		393	-	393
County Annex	194,283	0.204%	399		399	-	399
Information Services	840,640	0.883%	1,725		1,725	-	1,725
Commissioners	487,408	0.512%	1,000		1,000	-	1,000
Solicitor	219,030	0.230%	449		449	-	449
Purchasing	100,743	0.106%	207		207	-	207
Controller	524,107	0.550%	1,074		1,074	-	1,074
Treasurer	271,598	0.285%	557		557	-	557
Human Resources	402,000	0.422%	824		824	-	824
Payroll Office	115,317	0.121%	236		236	-	236
Central Telephone	38,076	0.040%	78		78	-	78
Archives	222,892	0.234%	457		457	-	457
Risk Management	68,026	0.071%	139		139	-	139
Fleet Management	128,254	0.135%	264		264	-	264
Other	90,721,308	95.275%	186,131		186,131	9	186,140
Subtotal	95,220,576	100.000%	195,359	-	195,359	9	195,368
Second Allocation Total	95,220,576						
Total	95,220,576	100.000%	195,359	-	195,359	9	195,368

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

Source Controller

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	294	0.061%	294		294	-	294
County Maintenance	9,177	1.889%	9,101		9,101	-	9,101
Govt Center	2,723	0.561%	2,703		2,703	-	2,703
County Annex	2,349	0.484%	2,332		2,332	-	2,332
Information Services	6,501	1.338%	6,446		6,446	-	6,446
Commissioners	1,174	0.242%	1,166		1,166	-	1,166
Purchasing	881	0.181%	872		872	-	872
Controller	3,131	0.644%	3,103		3,103	-	3,103
Treasurer	2,450	0.504%	2,428		2,428	-	2,428
Human Resources	2,642	0.544%	2,621		2,621	-	2,621
Payroll Office	881	0.181%	872		872	-	872
Central Telephone	881	0.181%	872		872	-	872
Archives	2,349	0.484%	2,332		2,332	-	2,332
Risk Management	587	0.121%	583		583	-	583
Fleet Management	1,174	0.242%	1,166		1,166	-	1,166
Other	448,613	92.344%	444,908		444,908	22	444,930
<hr/>							
Subtotal	485,807	100.000%	481,799	-	481,799	22	481,821
Second Allocation Total	485,807						
<hr/>							
Total	485,807	100.000%	481,799	-	481,799	22	481,821

(A) Alloc basis

Central Services Premiums Paid (Ex: Hum Svcs)

Source:

Contribution Rate

YORK COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Retiree Benefits

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	-	0.000%	-		-	-	-
County Maintenance	81,194	2.262%	73,629		73,629	3	73,632
Govt Center	67,206	1.872%	60,934		60,934	3	60,937
County Annex	8,297	0.231%	7,519		7,519	-	7,519
Information Services	76,321	2.126%	69,202		69,202	3	69,205
Commissioners	219,131	6.104%	198,688		198,688	9	198,697
Solicitor	36,882	1.027%	33,429		33,429	2	33,431
Controller	95,941	2.673%	87,007		87,007	4	87,011
Treasurer	33,571	0.935%	30,435		30,435	1	30,436
Human Resources	77,635	2.163%	70,407		70,407	3	70,410
Archives	19,413	0.541%	17,610		17,610	1	17,611
Risk Management	32,253	0.898%	29,230		29,230	1	29,231
Voter Registration	64,802	1.805%	58,754		58,754	3	58,757
Tax Assessment	212,655	5.924%	192,829		192,829	9	192,838
Weights & Measurers	12,586	0.351%	11,425		11,425	1	11,426
Recorder of Deeds	34,664	0.966%	31,444		31,444	1	31,445
Veteran's Affairs	29,527	0.823%	26,789		26,789	1	26,790
Register of Wills	75,118	2.093%	68,128		68,128	3	68,131
Sheriff	120,460	3.356%	109,239		109,239	5	109,244
Coroner	47,556	1.325%	43,129		43,129	2	43,131
Prothonotary	105,182	2.930%	95,373		95,373	4	95,377
Clerk Courts	148,212	4.129%	134,401		134,401	6	134,407
Public Defender	61,991	1.727%	56,215		56,215	3	56,218
District Attorney	232,070	6.465%	210,438		210,438	10	210,448
Courts	185,606	5.170%	168,286		168,286	8	168,294
District Justices	294,608	8.207%	267,141		267,141	12	267,153
Divorce Masters	16,754	0.467%	15,201		15,201	1	15,202
Juvenile Probation	107,181	2.986%	97,196		97,196	4	97,200
Adult Probation	134,381	3.743%	121,836		121,836	6	121,842
Youth Development Ctr	25,097	0.699%	22,753		22,753	1	22,754
Prison	612,975	17.076%	555,831		555,831	25	555,856
EMA	22,533	0.628%	20,442		20,442	1	20,443
Parks	135,945	3.787%	123,268		123,268	6	123,274
Conservation	24,866	0.693%	22,557		22,557	1	22,558
Liquid Fuels	-	0.000%	-		-	-	-
SC Training Ctr	117,925	3.285%	106,928		106,928	5	106,933
Other	19,178	0.534%	17,349		17,349	1	17,350

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	3,589,716	100.000%	3,255,042	-	3,255,042	149	3,255,191
Second Allocation Total	3,589,716						
Total	3,589,716	100.000%	3,255,042	-	3,255,042	149	3,255,191

(A) Alloc basis General Fund & Liquid Fuels Premiums Paid

Source: Controller

YORK COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Social Security

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	35,506	0.055%	2,734		2,734	-	2,734
County Maintenance	660,258	1.014%	50,397		50,397	2	50,399
Govt Center	191,130	0.294%	14,612		14,612	1	14,613
County Annex	194,283	0.298%	14,811		14,811	1	14,812
Information Services	840,640	1.291%	64,165		64,165	3	64,168
Commissioners	487,408	0.749%	37,226		37,226	2	37,228
Solicitor	219,030	0.336%	16,700		16,700	1	16,701
Purchasing	100,743	0.155%	7,704		7,704	-	7,704
Controller	524,107	0.805%	40,010		40,010	2	40,012
Treasurer	271,598	0.417%	20,726		20,726	1	20,727
Human Resources	402,000	0.617%	30,666		30,666	1	30,667
Payroll Office	115,317	0.177%	8,797		8,797	-	8,797
Central Telephone	38,076	0.058%	2,883		2,883	-	2,883
Archives	222,892	0.342%	16,998		16,998	1	16,999
Risk Management	68,026	0.104%	5,169		5,169	-	5,169
Fleet Management	128,254	0.197%	9,791		9,791	-	9,791
Other	60,607,645	93.089%	4,626,759		4,626,759	213	4,626,972
Subtotal	65,106,913	100.000%	4,970,148	-	4,970,148	228	4,970,376
Second Allocation Total	65,106,913						
Total	65,106,913	100.000%	4,970,148	-	4,970,148	228	4,970,376

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

Source: Controller

YORK COUNTY, PENNSYLVANIA
Employee Benefits
Detail Allocation of
Workers Comp

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	35,506	0.061%	659		659	-	659
County Maintenance	660,258	1.143%	12,345		12,345	1	12,346
Govt Center	191,130	0.331%	3,575		3,575	-	3,575
County Annex	194,283	0.336%	3,629		3,629	-	3,629
Information Services	840,640	1.456%	15,726		15,726	1	15,727
Commissioners	487,408	0.844%	9,116		9,116	-	9,116
Solicitor	219,030	0.379%	4,093		4,093	-	4,093
Purchasing	100,743	0.174%	1,879		1,879	-	1,879
Controller	524,107	0.908%	9,807		9,807	-	9,807
Treasurer	271,598	0.470%	5,076		5,076	-	5,076
Human Resources	402,000	0.696%	7,517		7,517	-	7,517
Payroll Office	115,317	0.200%	2,160		2,160	-	2,160
Central Telephone	38,076	0.066%	713		713	-	713
Print Shop	-	0.000%	-		-	-	-
Archives	222,892	0.386%	4,169		4,169	-	4,169
Risk Management	68,026	0.118%	1,274		1,274	-	1,274
Fleet Management	128,254	0.222%	2,398		2,398	-	2,398
Other	53,242,132	92.208%	995,917		995,917	47	995,964
<hr/>							
Subtotal	57,741,400	100.000%	1,080,053	-	1,080,053	49	1,080,102
Second Allocation Total	57,741,400						
<hr/>							
Total	57,741,400	100.000%	1,080,053	-	1,080,053	49	1,080,102

(A) Alloc basis Central Services General Fund Salaries (Ex: Hum Svcs)

Source: Controller

**Employee Benefits
Detail Allocation of
Retirement Contribution**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	35,506	0.048%	2,493		2,493	-	2,493
County Maintenance	660,258	0.888%	46,118		46,118	2	46,120
Govt Center	191,130	0.257%	13,347		13,347	1	13,348
County Annex	194,283	0.261%	13,555		13,555	1	13,556
Information Services	840,640	1.131%	58,738		58,738	3	58,741
Commissioners	487,408	0.656%	34,069		34,069	2	34,071
Solicitor	219,030	0.295%	15,321		15,321	1	15,322
Purchasing	100,743	0.136%	7,063		7,063	-	7,063
Controller	524,107	0.705%	36,614		36,614	2	36,616
Treasurer	271,598	0.365%	18,956		18,956	1	18,957
Human Resources	402,000	0.541%	28,097		28,097	2	28,099
Payroll Office	115,317	0.155%	8,050		8,050	-	8,050
Central Telephone	38,076	0.051%	2,649		2,649	-	2,649
Archives	222,892	0.300%	15,580		15,580	1	15,581
Risk Management	68,026	0.092%	4,778		4,778	-	4,778
Fleet Management	128,254	0.173%	8,985		8,985	-	8,985
Voter Registration	186,075	0.250%	12,984		12,984	1	12,985
Tax Assessment	791,315	1.064%	55,258		55,258	3	55,261
Weights & Measurers	38,379	0.052%	2,701		2,701	-	2,701
Recorder of Deeds	367,564	0.494%	25,656		25,656	1	25,657
Traffic Safety	158,390	0.213%	11,062		11,062	1	11,063
Veteran's Affairs	141,412	0.190%	9,868		9,868	1	9,869
Register of Wills	300,600	0.404%	20,982		20,982	1	20,983
Sheriff	4,475,387	6.020%	312,645		312,645	17	312,662
Coroner	193,971	0.261%	13,555		13,555	1	13,556
Prothonotary	675,429	0.909%	47,208		47,208	3	47,211
Clerk Courts	1,049,874	1.412%	73,331		73,331	4	73,335
Public Defender	1,456,245	1.959%	101,740		101,740	5	101,745
District Attorney	4,037,021	5.430%	282,004		282,004	15	282,019
Courts	3,162,059	4.253%	220,877		220,877	12	220,889
District Justices	2,526,683	3.399%	176,525		176,525	9	176,534
Divorce Masters	207,448	0.279%	14,490		14,490	1	14,491
Juvenile Probation	2,435,797	3.276%	170,137		170,137	9	170,146
Adult Probation	3,692,310	4.966%	257,906		257,906	14	257,920
Youth Development Ctr	1,734,421	2.333%	121,163		121,163	7	121,170
Prison	22,539,807	30.318%	1,574,548		1,574,548	85	1,574,633
Public Safety	96,473	0.130%	6,751		6,751	-	6,751
EMA	299,691	0.403%	20,930		20,930	1	20,931
Parks	986,693	1.327%	68,917		68,917	4	68,921
Conservation	622,325	0.837%	43,469		43,469	2	43,471

**Employee Benefits
Detail Allocation of
Retirement Contribution**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	95,232	0.128%	6,648		6,648	-	6,648
Coop Extension	381,232	0.513%	26,642		26,642	1	26,643
Pleasant Acres	17,086,477	22.983%	1,193,609		1,193,609	64	1,193,673
E-911 Maintenance	99,389	0.134%	6,959		6,959	-	6,959
Public Relations	7,473	0.010%	519		519	-	519
Other		0.000%	(56)		(56)	1	(55)
Subtotal	74,344,440	100.000%	5,193,441	-	5,193,441	279	5,193,720
Second Allocation Total	74,344,440						
Total	74,344,440	100.000%	5,193,441	-	5,193,441	279	5,193,720

(A) Alloc basis Salaries/Wages By Department (Ex:Direct Billed)

Source: Controller

**Employee Benefits
Detail Allocation of
Short Term Disability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	35,506	0.037%	103		103	-	103
County Maintenance	660,258	0.693%	1,931		1,931	-	1,931
Govt Center	191,130	0.201%	560		560	-	560
County Annex	194,283	0.204%	569		569	-	569
Information Services	840,640	0.883%	2,461		2,461	-	2,461
Commissioners	487,408	0.512%	1,427		1,427	-	1,427
Solicitor	219,030	0.230%	641		641	-	641
Purchasing	100,743	0.106%	295		295	-	295
Controller	524,107	0.550%	1,533		1,533	-	1,533
Treasurer	271,598	0.285%	794		794	-	794
Human Resources	402,000	0.422%	1,176		1,176	-	1,176
Payroll Office	115,317	0.121%	337		337	-	337
Central Telephone	38,076	0.040%	111		111	-	111
Print Shop	-	0.000%	-		-	-	-
Archives	222,892	0.234%	652		652	-	652
Risk Management	68,026	0.071%	198		198	-	198
Fleet Management	128,254	0.135%	376		376	-	376
Other	90,721,308	95.275%	265,534		265,534	13	265,547
<hr/>							
Subtotal	95,220,576	100.000%	278,698	-	278,698	13	278,711
Second Allocation Total	95,220,576						
<hr/>							
Total	95,220,576	100.000%	278,698	-	278,698	13	278,711

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

Source: Controller

**York County, Pennsylvania
Liability Insurance**

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

General Liability insurance premiums are allocated based on 2010 departmental gross salaries for employees (excluding Pleasant Acres).

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

Cost associated with law enforcement liabilities have been allocated to departments based on the number of employees insured in each department.

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

YORK COUNTY, PENNSYLVANIA
Liability Insurance
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	287,032		287,032	287,032
Deductions			-	
Direct Billed	(24,286)		(24,286)	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
Total Deductions	(24,286)	-	(24,286)	(24,286)
Allocated Additions				
Commissioners		1	1	
Solicitor		-	-	
Purchasing		-	-	
Controller		9	9	
Treasurer		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	-	10	10	10
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	262,746	10	262,756	262,756

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

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
<u>Other Expenses and Cost</u>						
General Liability	74,064		74,064			
Public Officials	5,417			5,417		
Crime	1,737			1,737		
Employee Liability	128,208			128,208		
Law Enforcement	53,320					53,320
Automobile	24,286				24,286	
Departmental Expenditures	287,032	-	74,064	135,362	24,286	53,320
<u>Cost Adjustments</u>						
Deductions	(24,286)				(24,286)	
Departmental Cost Adjustments						
	-					
<hr/>						
Functional Cost	262,746	-	74,064	135,362	-	53,320
Additions: 1st						
Central Service Centers	-	-				
REALLOCATE ADMIN						
		-	-	-	-	-
<hr/>						
Allocable Costs	262,746	-	74,064	135,362	-	53,320
Unallocated	-					
1st Allocation	262,746	-	74,064	135,362	-	53,320
Additions: 2nd						
Central Services Centers	10	10				
REALLOCATE ADMIN						
		(10)	3	5	-	2
<hr/>						
Allocable Costs	10	-	3	5	-	2
Unallocated	-					
2nd Allocation	10	-	3	5	-	2
<hr/>						
Total Allocated	262,756	-	74,067	135,367	-	53,322

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Retirement Administration	103	33	70	-	-
County Maintenance	2,601	623	1,978	-	-
Govt Center	744	180	564	-	-
County Annex	677	183	494	-	-
Information Services	2,133	792	1,341	-	-
Commissioners	884	460	424	-	-
Solicitor	418	207	211	-	-
Purchasing	306	95	211	-	-
Controller	1,341	494	847	-	-
Treasurer	750	256	494	-	-
Human Resources	943	379	564	-	-
Payroll Office	320	109	211	-	-
Central Telephone	247	36	211	-	-
Print Shop	-	-	-	-	-
Archives	634	210	424	-	-
Risk Management	205	64	141	-	-
Human Services	1,015	380	635	-	-
Fleet Management	404	121	283	-	-
Training	-	-	-	-	-
Voter Registration	670	176	494	-	-
Tax Assessment	2,583	747	1,836	-	-
Weights & Measurers	106	36	70	-	-
Tax Claims	-	-	-	-	-
Recorder of Deeds	1,124	347	777	-	-
Traffic Safety Mlr	-	-	-	-	-
Veteran's Affairs	486	133	353	-	-
Register of Wills	848	284	564	-	-
Sheriff	18,489	4,220	7,273	-	6,996
Coroner	466	183	283	-	-
Prothonotary	2,402	637	1,765	-	-
Clerk Courts	3,673	990	2,683	-	-
Public Defender	3,632	1,373	2,259	-	-
District Attorney	16,137	3,807	6,285	-	6,045
Courts	8,631	2,982	5,649	-	-
District Justices	8,526	2,383	6,143	-	-
Constables	-	-	-	-	-
Divorce Masters	479	196	283	-	-
Controlled Subst	-	-	-	-	-
Juvenile Probation	10,747	2,297	4,307	-	4,143
Adult Probation	16,920	3,482	6,849	-	6,589
Maint Adults	-	-	-	-	-
Prison	81,522	21,257	30,717	-	29,548
Public Safety	161	91	70	-	-

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Radiation Act	-	-	-	-	-
HazMat	-	-	-	-	-
Parks	3,189	930	2,259	-	-
Conservation	1,717	587	1,130	-	-
Planning	-	-	-	-	-
Human Services MLR	-	-	-	-	-
Children & Youth	14,168	4,565	9,603	-	-
Children & Youth MLR	-	-	-	-	-
E-911	12,991	4,659	8,332	-	-
E-911 Maintenance	305	94	211	-	-
SC Training Ctr	-	-	-	-	-
Aging MLR	-	-	-	-	-
MH/MR MLR	-	-	-	-	-
Health Choices MLR	-	-	-	-	-
Domestic Relations MLR	-	-	-	-	-
Retirement Fund	-	-	-	-	-
Other	15	-	14	-	1
Subtotal	262,756	74,067	135,367	-	53,322
Total	262,756	74,067	135,367	-	53,322

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	35,506	0.045%	33		33	-	33
County Maintenance	660,258	0.841%	623		623	-	623
Govt Center	191,130	0.243%	180		180	-	180
County Annex	194,283	0.247%	183		183	-	183
Information Services	840,640	1.070%	792		792	-	792
Commissioners	487,408	0.621%	460		460	-	460
Solicitor	219,030	0.279%	207		207	-	207
Purchasing	100,743	0.128%	95		95	-	95
Controller	524,107	0.667%	494		494	-	494
Treasurer	271,598	0.346%	256		256	-	256
Human Resources	402,000	0.512%	379		379	-	379
Payroll Office	115,317	0.147%	109		109	-	109
Central Telephone	38,076	0.048%	36		36	-	36
Print Shop	-	0.000%	-		-	-	-
Archives	222,892	0.284%	210		210	-	210
Risk Management	68,026	0.087%	64		64	-	64
Human Services	402,860	0.513%	380		380	-	380
Fleet Management	128,254	0.163%	121		121	-	121
Voter Registration	186,075	0.237%	176		176	-	176
Tax Assessment	791,315	1.008%	747		747	-	747
Weights & Measurers	38,379	0.049%	36		36	-	36
Tax Collectors	483,437	0.616%	456		456	-	456
Recorder of Deeds	367,564	0.468%	347		347	-	347
Traffic Safety	158,390	0.202%	150		150	-	150
Veteran's Affairs	141,412	0.180%	133		133	-	133
Register of Wills	300,600	0.383%	284		284	-	284
Sheriff	4,475,387	5.698%	4,220		4,220	-	4,220
Coroner	193,971	0.247%	183		183	-	183
Prothonotary	675,429	0.860%	637		637	-	637
Clerk Courts	1,049,874	1.337%	990		990	-	990
Public Defender	1,456,245	1.854%	1,373		1,373	-	1,373
District Attorney	4,037,021	5.140%	3,807		3,807	-	3,807
Courts	3,162,059	4.026%	2,982		2,982	-	2,982
District Justices	2,526,683	3.217%	2,383		2,383	-	2,383
Divorce Masters	207,448	0.264%	196		196	-	196
Juvenile Probation	2,435,797	3.101%	2,297		2,297	-	2,297
Adult Probation	3,692,310	4.701%	3,482		3,482	-	3,482
Youth Development Ctr	1,734,421	2.208%	1,635		1,635	-	1,635
Prison	22,539,806	28.700%	21,256		21,256	1	21,257
Public Safety	96,473	0.123%	91		91	-	91
EMA	299,691	0.382%	283		283	-	283

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
Parks	986,693	1.256%	930		930	-	930
Conservation	622,325	0.792%	587		587	-	587
AG Land Pres	95,232	0.121%	90		90	-	90
Coop Extension	381,232	0.485%	359		359	-	359
Children & Youth	4,840,677	6.164%	4,565		4,565	-	4,565
E-911	4,939,609	6.290%	4,659		4,659	-	4,659
E-911 Maintenance	99,389	0.127%	94		94	-	94
Agency on Aging	2,620,920	3.337%	2,472		2,472	-	2,472
MH/MR	4,894,347	6.232%	4,616		4,616	-	4,616
Health Choices	311,813	0.397%	294		294	-	294
Domestic Relations	2,381,981	3.033%	2,246		2,246	-	2,246
Public Relations	7,473	0.010%	7		7	-	7
Drug & Alcohol	403,354	0.514%	381		381	-	381
Other		0.000%	(2)		(2)	2	-
<hr/>							
Subtotal	78,536,960	100.000%	74,064	-	74,064	3	74,067
Second Allocation Total	78,536,960						
<hr/>							
Total	78,536,960	100.000%	74,064	-	74,064	3	74,067

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

Source: Controllers Office

YORK COUNTY, PENNSYLVANIA

Liability Insurance
Detail Allocation of
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.052%	70		70	-	70
County Maintenance	28.00	1.461%	1,978		1,978	-	1,978
Govt Center	8.00	0.417%	564		564	-	564
County Annex	7.00	0.365%	494		494	-	494
Information Services	19.00	0.991%	1,341		1,341	-	1,341
Commissioners	6.00	0.313%	424		424	-	424
Solicitor	3.00	0.156%	211		211	-	211
Purchasing	3.00	0.156%	211		211	-	211
Controller	12.00	0.626%	847		847	-	847
Treasurer	7.00	0.365%	494		494	-	494
Human Resources	8.00	0.417%	564		564	-	564
Payroll Office	3.00	0.156%	211		211	-	211
Central Telephone	3.00	0.156%	211		211	-	211
Archives	6.00	0.313%	424		424	-	424
Risk Management	2.00	0.104%	141		141	-	141
Human Services	9.00	0.469%	635		635	-	635
Fleet Management	4.00	0.209%	283		283	-	283
Voter Registration	7.00	0.365%	494		494	-	494
Tax Assessment	26.00	1.356%	1,836		1,836	-	1,836
Weights & Measurers	1.00	0.052%	70		70	-	70
Tax Collectors	23.00	1.200%	1,624		1,624	-	1,624
Recorder of Deeds	11.00	0.574%	777		777	-	777
Traffic Safety	3.00	0.156%	211		211	-	211
Veteran's Affairs	5.00	0.261%	353		353	-	353
Register of Wills	8.00	0.417%	564		564	-	564
Sheriff	103.00	5.373%	7,273		7,273	-	7,273
Coroner	4.00	0.209%	283		283	-	283
Prothonotary	25.00	1.304%	1,765		1,765	-	1,765
Clerk Courts	38.00	1.982%	2,683		2,683	-	2,683
Public Defender	32.00	1.669%	2,259		2,259	-	2,259
District Attorney	89.00	4.643%	6,285		6,285	-	6,285
Courts	80.00	4.173%	5,649		5,649	-	5,649
District Justices	87.00	4.538%	6,143		6,143	-	6,143
Divorce Masters	4.00	0.209%	283		283	-	283
Juvenile Probation	61.00	3.18%	4,307		4,307	-	4,307
Adult Probation	97.00	5.06%	6,849		6,849	-	6,849
Youth Development Ctr	38.00	1.98%	2,683		2,683	-	2,683
Prison	435.00	22.69%	30,716		30,716	1	30,717
Public Safety	1.00	0.05%	70		70	-	70
EMA	6.00	0.31%	424		424	-	424

**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
Parks	32.00	1.67%	2,259		2,259	-	2,259
Conservation	16.00	0.84%	1,130		1,130	-	1,130
AG Land Pres	2.00	0.10%	141		141	-	141
Coop Extension	10.00	0.52%	707		707	-	707
Children & Youth	136.00	7.09%	9,603		9,603	-	9,603
E-911	118.00	6.16%	8,332		8,332	-	8,332
E-911 Maintenance	3.00	0.16%	211		211	-	211
Agency on Aging	67.00	3.50%	4,731		4,731	-	4,731
MH/MR	134.00	6.99%	9,462		9,462	-	9,462
Health Choices	7.00	0.37%	494		494	-	494
Domestic Relations	67.00	3.50%	4,731		4,731	-	4,731
Public Relations	1.00	0.05%	70		70	-	70
Drug & Alcohol	11.00	0.57%	777		777	-	777
Other		0.00%	10		10	4	14
<hr/>							
Subtotal	1,917	100.00%	135,362	-	135,362	5	135,367
Second Allocation Total	1,917						
<hr/>							
Total	1,917	100.00%	135,362	-	135,362	5	135,367

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

Source: Payroll Statistics

YORK COUNTY, PENNSYLVANIA
Liability Insurance
Detail Allocation of
Law Enforcement

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Sheriff	103	13.121%	6,996		6,996	-	6,996
District Attorney	89	11.338%	6,045		6,045	-	6,045
Juvenile Probation	61	7.771%	4,143		4,143	-	4,143
Adult Probation	97	12.357%	6,589		6,589	-	6,589
Prison	435	55.414%	29,547		29,547	1	29,548
Other		0.000%	-		-	1	1
<hr/>							
Subtotal	785	100.000%	53,320	-	53,320	2	53,322
Second Allocation Total	785						
<hr/>							
Total	785	100.000%	53,320	-	53,320	2	53,322

(A) Alloc Basis: Number Of Covered Employees By Department

Source: Insurance Policy & Payroll Statistics

**York County, Pennsylvania
Property Insurance**

The County purchases a wide variety of liability insurance, to protect itself as a property owner. Cost of commercial property coverage are assigned to the Courthouse, Judicial Center, Annex Building, Government 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 Courthouse, Judicial Center, Annex Building and Government Center have been further allocated to departments based on net useable square footage occupied by each department. Cost associated with other buildings, have been allocated to departments based on the statement of values.

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

2010 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	192,276		192,276	192,276
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Commissioners		1	1	
Solicitor		-	-	
Purchasing		-	-	
Controller		9	9	
Treasurer		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>-</u>	<u>10</u>	<u>10</u>	<u>10</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>192,276</u>	<u>10</u>	<u>192,286</u>	<u>192,286</u>

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

	Total	General & Administration	Old Courthouse (Admin Center)	Annex Building	Govt Center	New Courthouse (Judicial Center)	Other Property
<u>Other Expenses and Cost</u>							
Property Insurance	192,276		16,016	5,911	12,486	69,351	88,512
Boiler & Machine	-						
	-						
Departmental Expenditures	192,276	-	16,016	5,911	12,486	69,351	88,512
<u>Cost Adjustments</u>							
Deductions	-		-				
Departmental Cost Adjustments	-						
Functional Cost	192,276	-	16,016	5,911	12,486	69,351	88,512
Additions: 1st Central Service Centers	-	-	-				
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	192,276	-	16,016	5,911	12,486	69,351	88,512
Unallocated	-						
1st Allocation	192,276	-	16,016	5,911	12,486	69,351	88,512
Additions: 2nd Central Service Centers	10	-	10				
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	10	-	10	-	-	-	-
Unallocated	-						
2nd Allocation	10	-	10	-	-	-	-
Total Allocated	192,286	-	16,026	5,911	12,486	69,351	88,512

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

User Department	Total	Old Courthouse (Admin Center)	Annex Building	Govt Center	New Courthouse (Judicial Center)	Other Property
County Maintenance	764	551	-	-	-	213
Information Services	2,248	1,991	-	-	257	-
Commissioners	977	977	-	-	-	-
Solicitor	174	174	-	-	-	-
Purchasing	534	534	-	-	-	-
Controller	1,047	1,047	-	-	-	-
Treasurer	700	700	-	-	-	-
Human Resources	780	780	-	-	-	-
Archives	1,902	-	-	-	-	1,902
Risk Management	124	124	-	-	-	-
Fleet Management	1,381	-	-	-	-	1,381
Training	-	-	-	-	-	-
Voter Registration	1,998	958	-	-	-	1,040
Tax Assessment	2,096	2,096	-	-	-	-
Weights & Measurers	45	-	45	-	-	-
Recorder of Deeds	1,352	1,352	-	-	-	-
Veteran's Affairs	269	-	-	269	-	-
Register of Wills	2,670	-	-	-	2,670	-
Sheriff	6,676	-	-	-	6,676	-
Coroner	308	-	308	-	-	-
Prothonotary	2,670	-	-	-	2,670	-
Clerk Courts	4,006	-	-	-	4,006	-
Public Defender	2,003	-	-	-	2,003	-
District Attorney	6,676	-	-	-	6,676	-
Courts	33,595	-	-	-	33,595	-
District Justices	5,048	-	901	-	-	4,147
Divorce Masters	785	-	-	-	785	-
Juvenile Probation	2,003	-	-	-	2,003	-
Adult Probation	2,784	-	-	114	2,670	-
Youth Development Ctr	2,006	-	-	-	-	2,006
Prison	67,759	-	-	-	-	67,759
EMA	-	-	-	-	-	-
Parks	4,670	-	-	-	-	4,670
Conservation	580	-	580	-	-	-
AG Land Pres	147	-	147	-	-	-
Planning	4,116	4,116	-	-	-	-
Coop Extension	1,419	-	1,419	-	-	-
Human Services MLR	269	-	-	269	-	-
Children & Youth MLR	3,391	-	-	3,391	-	-
E-911	4,098	-	495	-	-	3,603
Aging MLR	1,278	-	-	1,278	-	-
MH/MR MLR	3,670	-	-	3,606	-	64
Health Choices MLR	296	-	-	296	-	-
Domestic Relations MLR	5,341	-	-	-	5,341	-
Other	6,929	626	1,314	3,263	(1)	1,727

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

<u>User Department</u>	<u>Total</u>	<u>Old Courthouse (Admin. Center)</u>	<u>Annex Building</u>	<u>Govt Center</u>	<u>New Courthouse (Judicial Center)</u>	<u>Other Property</u>
Subtotal	192,286	16,026	5,911	12,486	69,351	88,512
Total	<u>192,286</u>	<u>16,026</u>	<u>5,911</u>	<u>12,486</u>	<u>69,351</u>	<u>88,512</u>

**YORK COUNTY, PENNSYLVANIA
Property Insurance
Detail Allocation of
Old Courthouse (Admin Center)**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,439	3.441%	551		551	-	551
Information Services	8,805	12.423%	1,990		1,990	1	1,991
Commissioners	4,320	6.095%	976		976	1	977
Solicitor	770	1.086%	174		174	-	174
Purchasing	2,365	3.337%	534		534	-	534
Controller	4,627	6.528%	1,046		1,046	1	1,047
Treasurer	3,098	4.371%	700		700	-	700
Human Resources	3,451	4.869%	780		780	-	780
Risk Management	548	0.773%	124		124	-	124
Voter Registration	4,234	5.974%	957		957	1	958
Tax Assessment	9,270	13.079%	2,095		2,095	1	2,096
Recorder of Deeds	5,980	8.437%	1,351		1,351	1	1,352
Planning	18,203	25.683%	4,113		4,113	3	4,116
Other	2,765	3.901%	625		625	1	626
Subtotal	70,875	99.997%	16,016	-	16,016	10	16,026
Second Allocation Total	70,875						
Total	70,875	100.000%	16,016	-	16,016	10	16,026

(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
Weights & Measurers	240	0.755%	45		45	-	45
Traffic Safety	3,774	11.876%	702		702	-	702
Coroner	1,657	5.214%	308		308	-	308
District Justices	4,842	15.237%	901		901	-	901
Conservation	3,116	9.806%	580		580	-	580
AG Land Pres	789	2.483%	147		147	-	147
Coop Extension	7,630	24.010%	1,419		1,419	-	1,419
E-911	2,663	8.380%	495		495	-	495
Other	7,067	22.239%	1,314		1,314	-	1,314
Subtotal	31,778	100.000%	5,911	-	5,911	-	5,911
Second Allocation Total	31,778						
Total	31,778	100.000%	5,911	-	5,911	-	5,911

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

Source: Maintenance Dept

YORK COUNTY, PENNSYLVANIA
Property Insurance
Detail Allocation of
Govt Center

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	2,000	2.155%	269		269	-	269
Adult Probation	850	0.916%	114		114	-	114
Human Services MLR	2,000	2.155%	269		269	-	269
Children & Youth MLR	25,200	27.155%	3,391		3,391	-	3,391
Aging MLR	9,500	10.237%	1,278		1,278	-	1,278
MH/MR MLR	26,800	28.879%	3,606		3,606	-	3,606
Health Choices MLR	2,200	2.371%	296		296	-	296
Other	24,250	26.131%	3,263		3,263	-	3,263
Subtotal	92,800	99.998%	12,486	-	12,486	-	12,486
Second Allocation Total	92,800						
Total	92,800	100.000%	12,486	-	12,486	-	12,486

(A) Alloc Basis: Net Usable Square Footage Occupied - Govt Center

Source: Maintenance Dept

**YORK COUNTY, PENNSYLVANIA
Property Insurance
Detail Allocation of
New Courthouse (Judicial Center)**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	257		257	-	257
Register of Wills	8,000	3.850%	2,670		2,670	-	2,670
Sheriff	20,000	9.626%	6,676		6,676	-	6,676
Prothonotary	8,000	3.850%	2,670		2,670	-	2,670
Clerk Courts	12,000	5.776%	4,006		4,006	-	4,006
Public Defender	6,000	2.888%	2,003		2,003	-	2,003
District Attorney	20,000	9.626%	6,676		6,676	-	6,676
Courts	100,648	48.442%	33,595		33,595	-	33,595
Divorce Masters	2,352	1.132%	785		785	-	785
Juvenile Probation	6,000	2.888%	2,003		2,003	-	2,003
Adult Probation	8,000	3.850%	2,670		2,670	-	2,670
Domestic Relations MLR	16,000	7.701%	5,341		5,341	-	5,341
Other		0.001%	(1)		(1)	-	(1)
Subtotal	207,768	100.000%	69,351	-	69,351	-	69,351
Second Allocation Total	207,768						
Total	207,768	100.000%	69,351	-	69,351	-	69,351

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

Source: Maintenance Dept

2010 Actual

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	213	0.241%	213		213	-	213
Archives	1,902	2.149%	1,902		1,902	-	1,902
Fleet Management	1,381	1.560%	1,381		1,381	-	1,381
Voter Registration	1,040	1.175%	1,040		1,040	-	1,040
District Attorney	-	0.000%	-		-	-	-
District Justices	4,147	4.685%	4,147		4,147	-	4,147
Youth Development Ctr	2,006	2.266%	2,006		2,006	-	2,006
Prison	67,759	76.553%	67,759		67,759	-	67,759
Parks	4,670	5.276%	4,670		4,670	-	4,670
Children & Youth MLR	-	0.000%	-		-	-	-
E-911	3,603	4.071%	3,603		3,603	-	3,603
MH/MR MLR	64	0.072%	64		64	-	64
Other	1,727	1.952%	1,727		1,727	-	1,727
Subtotal	88,512	100.000%	88,512	-	88,512	-	88,512
Second Allocation Total	88,512						
Total	88,512	100.000%	88,512	-	88,512	-	88,512

(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

2010 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	631,090		631,090	631,090
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Commissioners		73	73	
Solicitor		-	-	
Purchasing		-	-	
Controller		471	471	
Treasurer		8	8	
Human Resources		328	328	
Payroll Office		135	135	
Central Telephone		-	-	
Print Shop		-	-	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>12,480</u>	<u>1,359</u>	<u>13,839</u>	<u>13,839</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>643,570</u></u>	<u><u>1,359</u></u>	<u><u>644,929</u></u>	<u><u>644,929</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	38,505		38,505	
<u>Other Expenses and Cost</u>				
Professional Services	592,054		592,054	
Supplies and Forms	531		531	
	-		-	
	-		-	
Departmental Expenditures	631,090	-	631,090	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Reclassified Fees	-	-		
Functional Cost	631,090	-	631,090	-
Additions: 1st Central Service Centers	12,480	12,480		
REALLOCATE ADMIN		(12,480)	12,480	-
Allocable Costs	643,570	-	643,570	-
Unallocated	-			
1st Allocation	643,570	-	643,570	-
Additions: 2nd Central Service Centers	1,359	1,359		
REALLOCATE ADMIN		(1,359)	1,359	-
Allocable Costs	1,359	-	1,359	-
Unallocated	-			
2nd Allocation	1,359	-	1,359	-
Total Allocated	644,929	-	644,929	-

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

User Department	Total	Administration	
Retirement Administration	277	277	-
County Maintenance	7,726	7,726	-
Govt Center	2,206	2,206	-
County Annex	1,928	1,928	-
Information Services	5,243	5,243	-
Commissioners	1,657	1,657	-
Solicitor	826	826	-
Purchasing	826	826	-
Controller	3,309	3,309	-
Treasurer	1,657	1,657	-
Human Resources	2,206	2,206	-
Payroll Office	826	826	-
Print Shop	-	-	-
Archives	1,380	1,380	-
Risk Management	554	554	-
Human Services	2,206	2,206	-
Voter Registration	1,928	1,928	-
Tax Assessment	6,895	6,895	-
Weights & Measurers	278	278	-
Tax Claims	-	-	-
Recorder of Deeds	3,031	3,031	-
Traffic Safety	826	826	-
Veteran's Affairs	1,380	1,380	-
Register of Wills	2,206	2,206	-
Sheriff	28,409	28,409	-
Coroner	1,103	1,103	-
Prothonotary	6,346	6,346	-
Clerk Courts	9,932	9,932	-
Public Defender	8,829	8,829	-
District Attorney	24,553	24,553	-
Courts	19,032	19,032	-
District Justices	23,721	23,721	-
Divorce Masters	1,103	1,103	-
Juvenile Probation	16,549	16,549	-
Adult Probation	26,481	26,481	-
Youth Development Ctr	10,210	10,210	-
Prison	115,029	115,029	-
Public Safety	278	278	-
EMA	1,657	1,657	-

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

User Department	Total	Administration	
Parks	6,623	6,623	-
Conservation	4,411	4,411	-
AG Land Pres	554	554	-
Coop Extension	2,760	2,760	-
Pleasant Acres	137,647	137,647	-
Children & Youth	37,515	37,515	-
E-911	31,724	31,724	-
E-911 Maintenance	826	826	-
Agency on Aging	18,484	18,484	-
MH/MR	36,961	36,961	-
Health Choices	1,928	1,928	-
Domestic Relations	18,484	18,484	-
Drug & Alcohol	3,031	3,031	-
Other	(3)	(3)	-
<hr/>			
Subtotal	644,929	644,929	-
<hr/>			
Total	644,929	644,929	-

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	0.043%	277		277		277
County Maintenance	28.00	1.198%	7,710		7,710	16	7,726
Govt Center	8.00	0.342%	2,201		2,201	5	2,206
County Annex	7.00	0.299%	1,924		1,924	4	1,928
Information Services	19.00	0.813%	5,232		5,232	11	5,243
Commissioners	6.00	0.257%	1,654		1,654	3	1,657
Solicitor	3.00	0.128%	824		824	2	826
Purchasing	3.00	0.128%	824		824	2	826
Controller	12.00	0.513%	3,302		3,302	7	3,309
Treasurer	6.00	0.257%	1,654		1,654	3	1,657
Human Resources	8.00	0.342%	2,201		2,201	5	2,206
Payroll Office	3.00	0.128%	824		824	2	826
Archives	5.00	0.214%	1,377		1,377	3	1,380
Risk Management	2.00	0.086%	553		553	1	554
Human Services	8.00	0.342%	2,201		2,201	5	2,206
Fleet Management	4.00	0.171%	1,101		1,101	2	1,103
Voter Registration	7.00	0.299%	1,924		1,924	4	1,928
Tax Assessment	25.00	1.069%	6,880		6,880	15	6,895
Weights & Measurers	1.00	0.043%	277		277	1	278
Recorder of Deeds	11.00	0.470%	3,025		3,025	6	3,031
Traffic Safety	3.00	0.128%	824		824	2	826
Veteran's Affairs	5.00	0.214%	1,377		1,377	3	1,380
Register of Wills	8.00	0.342%	2,201		2,201	5	2,206
Sheriff	103.00	4.405%	28,349		28,349	60	28,409
Coroner	4.00	0.171%	1,101		1,101	2	1,103
Prothonotary	23.00	0.984%	6,333		6,333	13	6,346
Clerk Courts	36.00	1.540%	9,911		9,911	21	9,932
Public Defender	32.00	1.369%	8,810		8,810	19	8,829
District Attorney	89.00	3.807%	24,501		24,501	52	24,553
Courts	69.00	2.951%	18,992		18,992	40	19,032
District Justices	86.00	3.678%	23,671		23,671	50	23,721
Divorce Masters	4.00	0.171%	1,101		1,101	2	1,103
Juvenile Probation	60.00	2.566%	16,514		16,514	35	16,549
Adult Probation	96.00	4.106%	26,425		26,425	56	26,481
Youth Development Ctr	37.00	1.583%	10,188		10,188	22	10,210
Prison	417.00	17.836%	114,787		114,787	242	115,029
Public Safety	1.00	0.043%	277		277	1	278
EMA	6.00	0.257%	1,654		1,654	3	1,657
Parks	24.00	1.027%	6,609		6,609	14	6,623

**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
Conservation	16.00	0.684%	4,402		4,402	9	4,411
AG Land Pres	2.00	0.086%	553		553	1	554
Coop Extension	10.00	0.428%	2,754		2,754	6	2,760
Pleasant Acres	499.00	21.343%	137,357		137,357	290	137,647
Children & Youth	136.00	5.817%	37,436		37,436	79	37,515
E-911	115.00	4.919%	31,657		31,657	67	31,724
E-911 Maintenance	3.00	0.128%	824		824	2	826
Agency on Aging	67.00	2.866%	18,445		18,445	39	18,484
MH/MR	134.00	5.731%	36,883		36,883	78	36,961
Health Choices	7.00	0.299%	1,924		1,924	4	1,928
Domestic Relations	67.00	2.866%	18,445		18,445	39	18,484
Public Relations	1.00	0.043%	277		277	1	278
Drug & Alcohol	11.00	0.470%	3,025		3,025	6	3,031
Other		0.000%	(2)		(2)	(1)	(3)
Subtotal	2,338	100.000%	643,570	-	643,570	1,359	644,929
Second Allocation Total	2,337						
Total	2,338	100.000%	643,570	-	643,570	1,359	644,929

(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 Old Courthouse (Administration Center), New Courthouse (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 . Cost will be allocated based on total net square footage per building. Maintenance department Courthouse cost 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

2009 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	5,025,105		5,025,105	5,025,105
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	30,001	-	30,001	
Equipment Use	20,635	-	20,635	
Employee Benefits	363,208	16	363,224	
Liability Insurance	2,601	-	2,601	
Property Insurance	764	-	764	
Retirement Administration	7,710	16	7,726	
County Maintenance		87,311	87,311	
Admin Building		-	-	
Information Services		11,468	11,468	
Commissioners		1,807	1,807	
Solicitor		13,228	13,228	
Purchasing		13,103	13,103	
Controller		10,090	10,090	
Treasurer		227	227	
Human Resources		13,640	13,640	
Payroll Office		3,791	3,791	
Central Telephone		2,482	2,482	
Risk Management		1,869	1,869	
Human Services		-	-	
Fleet Management		1,168	1,168	
Training		-	-	
Total Allocated Additions	<u>424,919</u>	<u>160,216</u>	<u>585,135</u>	<u>585,135</u>
Departmental Cost Adjustments				
Security Services	<u>26,504</u>		<u>26,504</u>	
Total Departmental Cost Adjustments	<u>(2,791,672)</u>	<u>-</u>	<u>(2,791,672)</u>	<u>(2,791,672)</u>
Total to be Allocated	<u><u>2,658,352</u></u>	<u><u>160,216</u></u>	<u><u>2,818,568</u></u>	<u><u>2,818,568</u></u>

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

	Total	General & Administration	Departmental Administration	Old Courthouse (Admin Center)	New Courthouse (Judicial Center)	Archives Building
<u>Wages and Benefits</u>						
Salaries and Wages	678,810	42,299	26,667	152,397	457,447	-
<u>Other Expenses and Cost</u>						
Telephone	7,636		7,636		-	
Fuel	172,648			35,110	132,649	4,889
Utilities	850,020			189,786	625,384	34,850
Elevator Maint	3,540			1,442	1,952	146
Vehicle Expenses	13,124		13,124			
Contract Services	324,363		32,019	79,553	199,233	13,558
Maint and Repairs	85,074		-	5,511	78,948	615
Office Supplies	1,355		1,089	80	186	
Maint Supplies	15,462			4,665	10,358	439
Janitorial	51,395			11,109	39,582	704
Advertising	159		159			
Equipment Rental	-					
Printing	-					
Travel	-			-	-	
Tools & Equipment	1,085		527	129	429	
Office Equipment	2,102		2,102	-		
Assoc Dues & Exps	-		-			
Professional Services	156		156	-		-
Postage	-					
Capital Outlay	2,818,176	2,818,176				
Departmental Expenditures	5,025,105	2,860,475	83,479	479,782	1,546,168	55,201
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments						

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

	Total	General & Administration	Departmental Administration	Old Courthouse (Admin Center)	New Courthouse (Judicial Center)	Archives Building
ARRA Energy Grant	(2,818,176)	(2,818,176)				
Security Services	26,504				26,504	
Functional Cost	2,233,433	42,299	83,479	479,782	1,572,672	55,201
Additions: 1st Central Service Centers	424,919	424,919				
REALLOCATE ADMIN		(467,218)	18,018	103,557	333,728	11,915
Allocable Costs	2,658,352	-	101,497	583,339	1,906,400	67,116
Unallocated	-					
1st Allocation	2,658,352	-	101,497	583,339	1,906,400	67,116
Additions: 2nd Central Service Centers	160,216	160,216				
REALLOCATE ADMIN		(160,216)	10,265	35,511	114,440	-
Allocable Costs	160,216	-	10,265	35,511	114,440	-
Unallocated	-					-
2nd Allocation	160,216	-	10,265	35,511	114,440	-
Total Allocated	2,818,568	-	111,762	618,850	2,020,840	67,116

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

User Department	Total	Departmental Administration	Old Courthouse (Admin Center)	New Courthouse (Judicial Center)	Archives Building
County Maintenance	87,311	67,238	20,073	-	-
Govt Center	29,102	29,102	-	-	-
County Annex	9,966	9,966	-	-	-
Satellite Building	-	-	-	-	-
Admin Building	-	-	-	-	-
Information Services	84,514	-	77,037	7,477	-
Commissioners	37,797	-	37,797	-	-
Solicitor	6,735	-	6,735	-	-
Purchasing	20,693	-	20,693	-	-
Controller	40,481	-	40,481	-	-
Treasurer	27,106	-	27,106	-	-
Human Resources	30,194	-	30,194	-	-
Archives	72,573	5,457	-	-	67,116
Training	-	-	-	-	-
Voter Registration	37,046	-	37,046	-	-
Tax Assessment	81,105	-	81,105	-	-
Recorder of Deeds	52,319	-	52,319	-	-
Register of Wills	77,802	-	-	77,802	-
Sheriff	194,526	-	-	194,526	-
Prothonotary	77,802	-	-	77,802	-
Clerk Courts	116,724	-	-	116,724	-
Public Defender	58,362	-	-	58,362	-
District Attorney	194,526	-	-	194,526	-
Courts	978,936	-	-	978,936	-
Divorce Masters	22,875	-	-	22,875	-
Juvenile Probation	58,362	-	-	58,362	-
Adult Probation	77,802	-	-	77,802	-
EMA	-	-	-	-	-
Planning	159,264	-	159,264	-	-
E-911	-	-	-	-	-
Domestic Relations MLR	155,625	-	-	155,625	-
Other	24,227	(1)	24,207	21	-
Subtotal	2,818,568	111,762	618,850	2,020,840	67,116
Total	2,818,568	111,762	618,850	2,020,840	67,116

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	278,643	66.246%	67,238		67,238		67,238
Govt Center	92,800	22.063%	22,393		22,393	6,709	29,102
County Annex	31,778	7.555%	7,668		7,668	2,298	9,966
Archives	17,400	4.137%	4,199		4,199	1,258	5,457
Other		0.000%	(1)		(1)	-	(1)
Subtotal	420,621	100.000%	101,497	-	101,497	10,265	111,762
Second Allocation Total	141,978						
Total	420,621	100.000%	101,497	-	101,497	10,265	111,762

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Director of Maintenance

**YORK COUNTY, PENNSYLVANIA
County Maintenance
Detail Allocation of
Old Courthouse (Admin Center)**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,439	3.441%	20,073		20,073		20,073
Information Services	8,805	12.423%	72,468		72,468	4,569	77,037
Commissioners	4,320	6.095%	35,555		35,555	2,242	37,797
Solicitor	770	1.086%	6,335		6,335	400	6,735
Purchasing	2,365	3.337%	19,466		19,466	1,227	20,693
Controller	4,627	6.528%	38,080		38,080	2,401	40,481
Treasurer	3,098	4.371%	25,498		25,498	1,608	27,106
Human Resources	3,451	4.869%	28,403		28,403	1,791	30,194
Risk Management	548	0.773%	4,509		4,509	284	4,793
Voter Registration	4,234	5.974%	34,849		34,849	2,197	37,046
Tax Assessment	9,270	13.079%	76,295		76,295	4,810	81,105
Recorder of Deeds	5,980	8.437%	49,216		49,216	3,103	52,319
Planning	18,203	25.683%	149,819		149,819	9,445	159,264
Other	2,765	3.901%	22,773		22,773	1,434	24,207
Subtotal	70,875	100.000%	583,339	-	583,339	35,511	618,850
Second Allocation Total	68,436						
Total	70,875	100.000%	583,339	-	583,339	35,511	618,850

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

Source: Maintenance Department

**YORK COUNTY, PENNSYLVANIA
County Maintenance
Detail Allocation of
New Courthouse (Judicial Center)**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	7,054		7,054	423	7,477
Register of Wills	8,000	3.850%	73,396		73,396	4,406	77,802
Sheriff	20,000	9.626%	183,510		183,510	11,016	194,526
Prothonotary	8,000	3.850%	73,396		73,396	4,406	77,802
Clerk Courts	12,000	5.776%	110,114		110,114	6,610	116,724
Public Defender	6,000	2.888%	55,057		55,057	3,305	58,362
District Attorney	20,000	9.626%	183,510		183,510	11,016	194,526
Courts	100,648	48.442%	923,498		923,498	55,438	978,936
Divorce Masters	2,352	1.132%	21,580		21,580	1,295	22,875
Juvenile Probation	6,000	2.888%	55,057		55,057	3,305	58,362
Adult Probation	8,000	3.850%	73,396		73,396	4,406	77,802
Domestic Relations MLR	16,000	7.701%	146,812		146,812	8,813	155,625
Other		0.000%	20		20	1	21
Subtotal	207,768	100.000%	1,906,400	-	1,906,400	114,440	2,020,840
Second Allocation Total	207,768						
Total	207,768	100.000%	1,906,400	-	1,906,400	114,440	2,020,840

(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%	67,116		67,116	-	67,116
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	67,116	-	67,116	-	67,116
Second Allocation Total	100						
<hr/>							
Total	100	100.000%	67,116	-	67,116	-	67,116

(A) Alloc basis: Direct Allocation

**York County, Pennsylvania
Government Center Maintenance**

The Government Center Maintenance department is responsible for janitorial and building upkeep for the Government center and Satellite Building.

Staff salaries and other maintenance cost incurred by the Government Center have been allocated to departments based on the net useable 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

2010 Actual

**YORK COUNTY, PENNSYLVANIA
Government Center
Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	445,507		445,507	445,507
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	10,099	-	10,099	
Employee Benefits	144,159	7	144,166	
Liability Insurance	744	-	744	
Property Insurance	-	-	-	
Retirement Administration	2,201	5	2,206	
County Maintenance	22,393	6,709	29,102	
Govt Center		-	-	
County Annex		-	-	
Satellite Building		-	-	
Information Services		153	153	
Commissioners		672	672	
Solicitor		-	-	
Purchasing		8,116	8,116	
Controller		4,737	4,737	
Treasurer		72	72	
Human Resources		4,040	4,040	
Payroll Office		1,084	1,084	
Central Telephone		-	-	
Risk Management		534	534	
Human Services		-	-	
Fleet Management		2,339	2,339	
Training		-	-	
Total Allocated Additions	<u>179,596</u>	<u>28,468</u>	<u>208,064</u>	<u>208,064</u>
Departmental Cost Adjustments				
Security Services	26,460		26,460	
	-		-	
Total Departmental Cost Adjustments	<u>26,460</u>	<u>-</u>	<u>26,460</u>	<u>26,460</u>
Total to be Allocated	<u><u>651,563</u></u>	<u><u>28,468</u></u>	<u><u>680,031</u></u>	<u><u>680,031</u></u>

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

	Total	General & Administration	Government Center	Other
<u>Wages and Benefits</u>				
Salaries and Wages	184,432		165,025	19,407
<u>Other Expenses and Cost</u>				
Telephone	-			
Fuel	9,804		9,804	
Office Supplies	374		374	
Utilities	173,383		173,383	
Elevator Maint	332		332	
Vehicle Expenses	-			
Contract Services	20,278		20,278	
Maintenance and Repairs	30,648		30,648	
Janitorial	19,414		19,414	
Maint & Repairs	-			
Materials and Supplies	-			
Maintenance Supplies	6,343		6,343	
Tools & Equipment	499		499	
Uniform Allowance	-			
Capital Outlay	-			
Departmental Expenditures	445,507	-	426,100	19,407
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Services	26,460		26,460	
Functional Cost	471,967	-	452,560	19,407

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

	Total	General & Administration	Government Center	Other
Additions: 1st Central Service Centers	179,596	179,596		
REALLOCATE ADMIN		(179,596)	160,698	18,898
Allocable Costs Unallocated	651,563 -	-	613,258	38,305
1st Allocation	651,563	-	613,258	38,305
Additions: 2nd Central Service Centers	28,468	28,468		
REALLOCATE ADMIN		(28,468)	25,472	2,996
Allocable Costs Unallocated	28,468 -	-	25,472	2,996
2nd Allocation	28,468	-	25,472	2,996
Total Allocated	680,031	-	638,730	41,301

YORK COUNTY, PENNSYLVANIA
Government Center
Department Cost Allocation Summary - Total Costs

User Department	Total	Government Center	County Maintenance
County Maintenance	-	-	-
Veteran's Affairs	13,766	13,766	-
District Attorney	-	-	-
Human Services MLR	13,766	13,766	-
Children & Youth MLR	173,448	173,448	-
Aging MLR	65,388	65,388	-
MH/MR MLR	184,461	184,461	-
Other	208,209	166,908	-
Subtotal	680,031	638,730	-
Total	680,031	638,730	-

**YORK COUNTY, PENNSYLVANIA
Government Center
Detail Allocation of
Government Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	2,000	2.155%	13,217		13,217	549	13,766
Adult Probation	850	0.916%	5,617		5,617	233	5,850
Human Services MLR	2,000	2.155%	13,217		13,217	549	13,766
Children & Youth MLR	25,200	27.155%	166,531		166,531	6,917	173,448
Aging MLR	9,500	10.237%	62,780		62,780	2,608	65,388
MH/MR MLR	26,800	28.879%	177,105		177,105	7,356	184,461
Health Choices MLR	2,200	2.371%	14,539		14,539	604	15,143
Other	24,250	26.132%	160,252		160,252	6,656	166,908
<hr/>							
Subtotal	92,800	100.000%	613,258	-	613,258	25,472	638,730
Second Allocation Total	92,800						
<hr/>							
Total	92,800	100.000%	613,258	-	613,258	25,472	638,730

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Maintenance Department

**YORK COUNTY, PENNSYLVANIA
Government Center
Detail Allocation of
Other**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Other	100	100.000%	38,305		38,305	2,996	41,301
Subtotal	100	100.000%	38,305	-	38,305	2,996	41,301
Second Allocation Total	100						
Total	100	100.000%	38,305	-	38,305	2,996	41,301

(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 cost incurred by the Annex Building have been allocated to departments based on net square footage occupied by each department.

In 2010, Pleasant Acres paid security cost directly and will not be part of this plan.

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

2010 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	413,153		413,153	413,153
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	4,931	-	4,931	
Employee Benefits	84,827	4	84,831	
Liability Insurance	677	-	677	
Property Insurance	-	-	-	
Retirement Administration	1,924	4	1,928	
County Maintenance	7,668	2,298	9,966	
Govt Center	-	-	-	
County Annex	-	-	-	
Information Services		381	381	
Commissioners		395	395	
Purchasing		1,897	1,897	
Controller		1,848	1,848	
Treasurer		39	39	
Human Resources		3,305	3,305	
Payroll Office		949	949	
Central Telephone		-	-	
Risk Management		467	467	
Human Services		-	-	
Fleet Management		1,168	1,168	
Training		-	-	
Total Allocated Additions	<u>100,027</u>	<u>12,755</u>	<u>112,782</u>	<u>112,782</u>
Departmental Cost Adjustments				
Security Expense	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>513,180</u></u>	<u><u>12,755</u></u>	<u><u>525,935</u></u>	<u><u>525,935</u></u>

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

	Total	General And Administration	County Annex	Security Services
<u>Wages and Benefits</u>				
Salaries & Wages	188,687		188,687	
	-			
<u>Other Expenses and Cost</u>				
Vehicle Expense	-			
Janitorial	4,680		4,680	
Utilities	184,027		184,027	
Uniforms	-			
Professional Services	1,700		1,700	
Tools and Equipment	643		643	
Elevator Insp and Repairs	166		166	
Office and Maintenance Supplies	2,715		2,715	
Contract Services	16,862		16,862	
Maintenance & Repairs	13,673		13,673	
Departmental Expenditures	413,153	-	413,153	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Expense	-			
	-			
	-			
Functional Cost	413,153	-	413,153	-
Additions: 1st				
Central Service Centers	100,027	100,027		
REALLOCATE ADMIN		(100,027)	100,027	-
Allocable Costs	513,180	-	513,180	-
Unallocated	-			
1st Allocation	513,180	-	513,180	-
Additions: 2nd				
Central Service Centers	12,755	12,755		
REALLOCATE ADMIN		(12,755)	12,755	
Allocable Costs	12,755	-	12,755	-
Unallocated	-			
2nd Allocation	12,755	-	12,755	-
Total Allocated	525,935	-	525,935	-

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

User Department	Total	County Annex	Security Services
Risk Management	-	-	-
Weights & Measurers	3,971	3,971	-
Coroner	27,422	27,422	-
District Justices	80,136	80,136	-
EMA	-	-	-
Conservation	51,573	51,573	-
AG Land Pres	13,059	13,059	-
Coop Extension	126,278	126,278	-
Pleasant Acres	-	-	-
E-911	44,073	44,073	-
Other	116,963	116,963	-
Subtotal	525,935	525,935	-
Total	525,935	525,935	-

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
Weights & Measurers	240	0.755%	3,875		3,875	96	3,971
Traffic Safety	3,774	11.876%	60,945		60,945	1,515	62,460
Coroner	1,657	5.214%	26,757		26,757	665	27,422
District Justices	4,842	15.237%	78,193		78,193	1,943	80,136
Conservation	3,116	9.806%	50,322		50,322	1,251	51,573
AG Land Pres	789	2.483%	12,742		12,742	317	13,059
Coop Extension	7,630	24.010%	123,215		123,215	3,063	126,278
E-911	2,663	8.380%	43,004		43,004	1,069	44,073
Other	7,067	22.239%	114,127		114,127	2,836	116,963
Subtotal	31,778	100.000%	513,180	-	513,180	12,755	525,935
Second Allocation Total	31,778						
Total	31,778	100.000%	513,180	-	513,180	12,755	525,935

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**York County, Pennsylvania
Satellite Building Maintenance**

The Satellite Building Maintenance department was responsible for custodial and building upkeep of the Satellite Building. Maintenance salaries and other maintenance cost associated with the Satellite Building had been allocated to departments based on net square footage occupied by each department but in January of 2010 the building was sold and will longer be part of this plan.

OMB Circular A-87, Attachment B, Section 1,9 and 33

**York County, Pennsylvania
Administration Building**

In June of 2006, most of the departments in this building moved to the new administration center (Old Courthouse). In April of 2008, the rest of the departments in this building have moved out . For the purpose of this plan there will be no allocated cost from this section in 2010.

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

**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.

Cost 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.

Cost associated with programming and technical support services are allocated based on the amount of IS department hours used by each department.

Cost associated with the help desk are allocated based on the number of devices in use in each department.

Ref: OMB Circular A-87, Attachment B, Section 6

2010 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,530,793		1,530,793	1,530,793
Deductions			-	
Capital Outlay	(70,268)		(70,268)	
			-	
Total Deductions	(70,268)	-	(70,268)	(70,268)
Allocated Additions				
Building Use	129,201	-	129,201	
Equipment Use	100,639	-	100,639	
Employee Benefits	332,599	15	332,614	
Liability Insurance	2,133	-	2,133	
Property Insurance	2,247	1	2,248	
Retirement Administration	5,232	11	5,243	
Admin Building	-	-	-	
Information Services		267,482	267,482	
Commissioners		1,258	1,258	
Solicitor		9,921	9,921	
Purchasing		2,047	2,047	
Controller		7,022	7,022	
Treasurer		767	767	
Human Resources		6,236	6,236	
Payroll Office		2,572	2,572	
Central Telephone		2,874	2,874	
Print Shop		-	-	
Archives		56	56	
Risk Management		1,268	1,268	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>651,573</u>	<u>306,522</u>	<u>958,095</u>	<u>958,095</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>2,112,098</u></u>	<u><u>306,522</u></u>	<u><u>2,418,620</u></u>	<u><u>2,418,620</u></u>

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

	Total	General & Administration	Operations	Program/Tech	Help Desk
<u>Wages and Benefits</u>					
Salaries & Wages	843,870	148,133	40,534	617,256	37,947
<u>Other Expenses and Cost</u>					
Telephone	10,222	1,794	491	7,477	460
Training	2,970	521	143	2,172	134
Printing	19,555	3,433	939	14,304	879
Travel	1,433	252	69	1,048	64
Contract Services	554,407	97,321	26,630	405,526	24,930
Maintenance & Repairs	-	-	-	-	-
Postage	-	-	-	-	-
Advertising	-	-	-	-	-
Office Supplies	9,697	1,702	466	7,093	436
Computer Forms	6,295	1,105	302	4,605	283
Materials/Supply	-	-	-	-	-
Office Equipment	12,076	2,120	580	8,833	543
Pamphlet	-	-	-	-	-
Professional Services	-	-	-	-	-
Capital Outlay	70,268	70,268	-	-	-
Departmental Expenditures	1,530,793	326,649	70,154	1,068,314	65,677
<u>Cost Adjustments</u>					
Deductions	(70,268)	(70,268)	-	-	-
Departmental Cost Adjustments	-	-	-	-	-
Functional Cost	1,460,525	256,381	70,154	1,068,314	65,677

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

	Total	General & Administration	Operations	Program/Tech	Help Desk
Additions: 1st Central Service Centers	651,573	651,573			
REALLOCATE ADMIN		(907,954)	52,898	805,534	49,522
Allocable Costs Unallocated	2,112,098 -	-	123,052	1,873,848	115,199
1st Allocation	2,112,098	-	123,052	1,873,848	115,199
Additions: 2nd Central Service Centers	306,522	306,522			
REALLOCATE ADMIN		(306,522)	17,859	271,945	16,718
Allocable Costs Unallocated	306,522 -	-	17,859	271,945	16,718
2nd Allocation	306,522	-	17,859	271,945	16,718
Total Allocated	2,418,620	-	140,911	2,145,793	131,917

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

User Department	Total	Operations	Program/Tech	Help Desk
County Maintenance	11,468	-	10,400	1,068
Govt Center	153	1	-	152
County Annex	381	-	-	381
Admin Building	-	-	-	-
Information Services	267,482	-	260,465	7,017
Commissioners	15,632	-	14,793	839
Solicitor	1,249	-	1,161	88
Purchasing	17,427	-	17,030	397
Controller	72,009	26,084	44,690	1,235
Treasurer	47,558	16,051	29,875	1,632
Human Resources	38,931	-	37,872	1,059
Payroll Office	188,952	172	188,073	707
Archives	9,522	-	8,418	1,104
Risk Management	11,094	286	10,455	353
Human Services	22,737	286	21,656	795
Fleet Management	-	-	-	-
Training	-	-	-	-
Voter Registration	29,696	5,733	22,948	1,015
Tax Assessment	134,112	20,924	108,953	4,235
Weights & Measurers	132	-	-	132
Recorder of Deeds	10,020	-	9,447	573
Traffic Safety	2,282	-	1,753	529
Veteran's Affairs	10,680	574	9,665	441
Register of Wills	13,620	-	12,032	1,588
Sheriff	107,355	19,491	81,555	6,309
Coroner	6,644	-	6,027	617
Prothonotary	35,000	-	32,088	2,912
Clerk Courts	102,406	4,873	94,048	3,485
Public Defender	54,707	1,433	51,024	2,250
District Attorney	129,552	13,472	108,095	7,985
Courts	319,070	1,720	306,013	11,337
District Justices	37,524	286	26,915	10,323

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

User Department	Total	Operations	Program/Tech	Help Desk
Divorce Masters	10,418	-	9,755	663
Juvenile Probation	65,105	574	59,899	4,632
Adult Probation	87,071	7,453	73,706	5,912
Youth Development Ctr	22,860	286	22,574	-
Prison	166,131	-	152,853	13,278
Public Safety	1,491	-	1,491	-
EMA	1,293	-	1,293	-
Parks	40,366	-	38,116	2,250
AG Land Pres	5,637	-	5,196	441
Pleasant Acres	92,795	286	82,760	9,749
Children & Youth	114,392	2,293	103,012	9,087
E-911	21	-	21	-
SC Training Ctr	-	-	-	-
Agency on Aging	12,766	860	7,671	4,235
MH/MR	57,494	-	49,686	7,808
Health Choices	857	-	416	441
Domestic Relations	4,368	574	3,529	265
Drug & Alcohol	35,724	17,198	17,599	927
Other	1,690	1	19	1,671
Subtotal	2,418,620	140,911	2,145,793	131,917
Total	2,418,620	140,911	2,145,793	131,917