

YORK COUNTY, PENNSYLVANIA
Information Services
Detail Allocation of
Operations

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Controller	45.50	18.5110%	22,778		22,778	3,306	26,084
Treasurer	28.00	11.3910%	14,017		14,017	2,034	16,051
Payroll Office	0.30	0.1220%	150		150	22	172
Risk Management	0.50	0.2030%	250		250	36	286
Human Services	0.50	0.2030%	250		250	36	286
Voter Registration	10.00	4.0680%	5,006		5,006	727	5,733
Tax Assessment	36.50	14.8490%	18,272		18,272	2,652	20,924
Veteran's Affairs	1.00	0.4070%	501		501	73	574
Sheriff	34.00	13.8320%	17,021		17,021	2,470	19,491
Clerk Courts	8.50	3.4580%	4,255		4,255	618	4,873
Public Defender	2.50	1.0170%	1,251		1,251	182	1,433
District Attorney	23.50	9.5610%	11,765		11,765	1,707	13,472
Courts	3.00	1.2210%	1,502		1,502	218	1,720
District Justices	0.50	0.2030%	250		250	36	286
Juvenile Probation	1.00	0.4070%	501		501	73	574
Adult Probation	13.00	5.2890%	6,508		6,508	945	7,453
Youth Development Ctr	0.50	0.2030%	250		250	36	286
Pleasant Acres	0.50	0.2030%	250		250	36	286
Children & Youth	4.00	1.6270%	2,002		2,002	291	2,293
Agency on Aging	1.50	0.6100%	751		751	109	860
Domestic Relations	1	0.4070%	501		501	73	574
Drug & Alcohol	30	12.2050%	15,018		15,018	2,180	17,198
Other		0.0000%	2		2	(1)	1
Subtotal	246	99.998%	123,052	-	123,052	17,859	140,911
Second Allocation Total	246						
Total	246	100.000%	123,052	-	123,052	17,859	140,911

(A) Alloc basis Actual Operation Support Hours By Department

Source: Information Services

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	47.20	0.555%	10,400		10,400		10,400
Information Services	1,182.70	13.900%	260,465		260,465		260,465
Commissioners	57.40	0.675%	12,648		12,648	2,145	14,793
Solicitor	4.50	0.053%	993		993	168	1,161
Purchasing	66.10	0.777%	14,560		14,560	2,470	17,030
Controller	173.50	2.039%	38,208		38,208	6,482	44,690
Treasurer	116.00	1.363%	25,541		25,541	4,334	29,875
Human Resources	147.00	1.728%	32,380		32,380	5,492	37,872
Payroll Office	730.10	8.581%	160,795		160,795	27,278	188,073
Central Telephone	1.00	0.012%	225		225	37	262
Archives	32.70	0.384%	7,196		7,196	1,222	8,418
Risk Management	40.60	0.477%	8,938		8,938	1,517	10,455
Human Services	84.10	0.988%	18,514		18,514	3,142	21,656
Voter Registration	89.10	1.047%	19,619		19,619	3,329	22,948
Tax Assessment	423.00	4.971%	93,149		93,149	15,804	108,953
Recorder of Deeds	36.70	0.431%	8,076		8,076	1,371	9,447
Traffic Safety	6.80	0.080%	1,499		1,499	254	1,753
Veteran's Affairs	37.50	0.441%	8,264		8,264	1,401	9,665
Register of Wills	46.70	0.549%	10,287		10,287	1,745	12,032
Sheriff	316.60	3.721%	69,726		69,726	11,829	81,555
Coroner	23.40	0.275%	5,153		5,153	874	6,027
Prothonotary	124.60	1.464%	27,433		27,433	4,655	32,088
Clerk Courts	365.10	4.291%	80,407		80,407	13,641	94,048
Public Defender	198.10	2.328%	43,623		43,623	7,401	51,024
District Attorney	419.60	4.932%	92,418		92,418	15,677	108,095
Courts	1,188.00	13.962%	261,627		261,627	44,386	306,013
District Justices	104.50	1.228%	23,011		23,011	3,904	26,915
Divorce Masters	37.90	0.445%	8,339		8,339	1,416	9,755
Juvenile Probation	232.50	2.733%	51,212		51,212	8,687	59,899
Adult Probation	286.10	3.363%	63,017		63,017	10,689	73,706
Youth Development Ctr	87.60	1.030%	19,301		19,301	3,273	22,574
Prison	593.40	6.974%	130,682		130,682	22,171	152,853
Public Safety	5.80	0.068%	1,274		1,274	217	1,491
EMA	5.00	0.059%	1,106		1,106	187	1,293
Parks	148.00	1.739%	32,586		32,586	5,530	38,116
Conservation	1.10	0.013%	244		244	41	285
AG Land Pres	20.20	0.237%	4,441		4,441	755	5,196
Coop Extension	0.80	0.009%	169		169	30	199
Pleasant Acres	321.30	3.776%	70,756		70,756	12,004	82,760
Children & Youth	399.90	4.700%	88,071		88,071	14,941	103,012
E-911	0.05	0.001%	19		19	2	21
Agency on Aging	29.80	0.350%	6,558		6,558	1,113	7,671
MH/MR	192.88	2.267%	42,480		42,480	7,206	49,686

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Health Choices	1.60	0.019%	356		356	60	416
Domestic Relations	13.70	0.161%	3,017		3,017	512	3,529
Drug & Alcohol	68.30	0.803%	15,047		15,047	2,552	17,599
Other		0.001%	18		18	1	19
Subtotal	8,509	100.000%	1,873,848	-	1,873,848	271,945	2,145,793
Second Allocation Total	7,279						
Total	8,509	100.000%	1,873,848	-	1,873,848	271,945	2,145,793

(A) Alloc basis

Actual Program/Tech Support Hours By Department

Source:

Information Services

YORK COUNTY, PENNSYLVANIA
Information Services
Detail Allocation of
Help Desk

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	28	0.927%	1,068		1,068		1,068
Govt Center	4	0.132%	152		152		152
County Annex	10	0.331%	381		381		381
Admin Building	-	0.000%	-		-		-
Information Services	184	6.091%	7,017		7,017		7,017
Commissioners	19	0.629%	725		725	114	839
Solicitor	2	0.066%	76		76	12	88
Purchasing	9	0.298%	343		343	54	397
Controller	28	0.927%	1,068		1,068	167	1,235
Treasurer	37	1.225%	1,411		1,411	221	1,632
Human Resources	24	0.794%	915		915	144	1,059
Payroll Office	16	0.530%	611		611	96	707
Archives	25	0.828%	954		954	150	1,104
Risk Management	8	0.265%	305		305	48	353
Human Services	18	0.596%	687		687	108	795
Voter Registration	23	0.761%	877		877	138	1,015
Tax Assessment	96	3.178%	3,661		3,661	574	4,235
Weights & Measurers	3	0.099%	114		114	18	132
Recorder of Deeds	13	0.430%	495		495	78	573
Traffic Safety	12	0.397%	457		457	72	529
Veteran's Affairs	10	0.331%	381		381	60	441
Register of Wills	36	1.192%	1,373		1,373	215	1,588
Sheriff	143	4.734%	5,454		5,454	855	6,309
Coroner	14	0.463%	533		533	84	617
Prothonotary	66	2.185%	2,517		2,517	395	2,912
Clerk Courts	79	2.615%	3,012		3,012	473	3,485
Public Defender	51	1.688%	1,945		1,945	305	2,250
District Attorney	181	5.991%	6,902		6,902	1,083	7,985
Courts	257	8.507%	9,800		9,800	1,537	11,337
District Justices	234	7.746%	8,923		8,923	1,400	10,323
Divorce Masters	15	0.497%	573		573	90	663
Juvenile Probation	105	3.476%	4,004		4,004	628	4,632
Adult Probation	134	4.436%	5,110		5,110	802	5,912
Prison	301	9.964%	11,478		11,478	1,800	13,278
Parks	51	1.688%	1,945		1,945	305	2,250
AG Land Pres	10	0.331%	381		381	60	441
Pleasant Acres	221	7.315%	8,427		8,427	1,322	9,749
Children & Youth	206	6.819%	7,855		7,855	1,232	9,087

YORK COUNTY, PENNSYLVANIA
Information Services
Detail Allocation of
Help Desk

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Agency on Aging	96	3.178%	3,661		3,661	574	4,235
MH/MR	177	5.859%	6,749		6,749	1,059	7,808
Health Choices	10	0.331%	381		381	60	441
Domestic Relations	6	0.199%	229		229	36	265
Drug & Alcohol	21	0.695%	801		801	126	927
Other	38	1.258%	1,448		1,448	223	1,671
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Subtotal	3,021	100.000%	115,199	-	115,199	16,718	131,917
Second Allocation Total	2,795						
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Total	3,021	100.000%	115,199	-	115,199	16,718	131,917

(A) Alloc basis Equipment Number of Devices Maintained by Department

**York County, Pennsylvania
Commissioner's Office**

The County Commissioner's Office is the central governing body of the County. The majority of activities that take place in the Commissioner's Office are considered General Government activities and are not allowable. However, the County Administrator and Chief Clerk, as well as various other support staff do engage in activities that are allowable. Such activities include budget preparation, countywide administration and departmental administration.

Costs associated with budget preparation, are allocated to departments based on the number of total revenue and expenditure transactions of each department for 2010.

Costs associated with the administration of the County Solicitor have been directly allocated.

Costs associated with countywide administration such as personnel issues, insurance policies, employee benefits, and meetings with department supervisors, are allocated based on the number of employees in each department.

The remaining balance of duties undertaken by the Commissioner's Office are considered General Government in their nature, and are unallowable.

Ref: OMB Circular A-87, Attachment B, Section 1,9,10,11 and 29

2010 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	599,577		599,577	599,577
Deductions			-	
Capital Outlay	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	53,140	-	53,140	
Equipment Use	3,379	-	3,379	
Employee Benefits	318,823	15	318,838	
Liability Insurance	884	-	884	
Property Insurance	976	1	977	
Retirement Administration	1,654	3	1,657	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	13,373	2,259	15,632	
Commissioners		2,363	2,363	
Solicitor		23,148	23,148	
Purchasing		1,233	1,233	
Controller		19,912	19,912	
Treasurer		17,942	17,942	
Human Resources		1,970	1,970	
Payroll Office		811	811	
Central Telephone		1,241	1,241	
Print Shop		-	-	
Archives		2,327	2,327	
Risk Management		401	401	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>427,784</u>	<u>75,868</u>	<u>503,652</u>	<u>503,652</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,027,361</u></u>	<u><u>75,868</u></u>	<u><u>1,103,229</u></u>	<u><u>1,103,229</u></u>

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

	Total	General and Administration	Budget	Co-Wide Admin	Solicitor	General Government
<u>Wages and Benefits</u>						
Salaries & Wages	485,296	30,082	42,114	45,014		368,086
<u>Other Expenses and Cost</u>						
Advertising	5,445					5,445
Postage	71	4	6	7	-	54
Telephone	5,386	334	467	500	-	4,085
Assoc Dues	14,616	906	1,268	1,356	-	11,086
Printing		-	-	-	-	-
Travel	3,291	204	286	305	-	2,496
Contracted Services	4,007	248	348	372	-	3,039
Parking		-	-	-	-	-
Office Equipment		-	-	-	-	-
Subscriptions	341	21	30	32	-	259
Equipment Rental	1,600	99	139	148	-	1,214
Office Supplies	4,044	251	351	375	-	3,067
Maintenance & Repairs	85	5	7	8	-	64
Premium & Deputation Bond		-	-	-	-	-
JAG Expenses	74,614					74,614
Offcl Function	781					781
Capital Outlay	-					
Departmental Expenditures	599,577	32,155	45,016	48,116	-	474,290
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments						
	-					
	-					
Functional Cost	599,577	32,155	45,016	48,116	-	474,290

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

	Total	General and Administration	Budget	Co-Wide Admin	Solicitor	General Government
Additions: 1st Central Service Centers	427,784	427,784				
REALLOCATE ADMIN		(459,939)	36,489	39,002	-	384,448
Allocable Costs	1,027,361	-	81,505	87,118	-	858,738
Unallocated	(858,738)					(858,738)
1st Allocation	168,623	-	81,505	87,118	-	-
Additions: 2nd Central Service Centers	75,868	75,868				
REALLOCATE ADMIN		(75,868)	7,019	7,502	-	61,347
Allocable Costs	75,868	-	7,019	7,502	-	61,347
Unallocated	(61,347)					(61,347)
2nd Allocation	14,521	-	7,019	7,502	-	-
Total Allocated	183,144	-	88,524	94,620	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Employee Benefits	107	107	-	-
Liability Insurance	1	1	-	-
Property Insurance	1	1	-	-
Retirement Administration	73	37	36	-
County Maintenance	1,807	801	1,006	-
Govt Center	672	385	287	-
County Annex	395	143	252	-
Satellite Building	-	-	-	-
Admin Building	-	-	-	-
Information Services	1,258	575	683	-
Commissioners	2,363	2,148	215	-
Solicitor	226	108	118	-
Purchasing	198	80	118	-
Controller	557	88	469	-
Treasurer	1,006	732	274	-
Human Resources	490	178	312	-
Payroll Office	132	14	118	-
Central Telephone	244	126	118	-
Print Shop	-	-	-	-
Archives	762	528	234	-
Risk Management	98	21	77	-
Human Services	780	428	352	-
Fleet Management	1,279	1,122	157	-
Training	-	-	-	-
Voter Registration	4,345	4,071	274	-
Tax Assessment	1,308	291	1,017	-
Weights & Measurers	46	7	39	-
Tax Collectors	904	5	899	-
Tax Claims	2,941	2,941	-	-
Recorder of Deeds	640	209	431	-
Traffic Safety	721	603	118	-
Traffic Safety Mlr	-	-	-	-
Veteran's Affairs	1,386	1,191	195	-
Register of Wills	468	156	312	-
Sheriff	4,954	926	4,028	-
Coroner	679	522	157	-
Prothonotary	1,226	248	978	-
Clerk Courts	1,781	295	1,486	-
Public Defender	1,820	568	1,252	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
District Attorney	7,516	4,036	3,480	-
Courts	10,593	7,464	3,129	-
District Justices	8,296	4,893	3,403	-
Constables	1,787	1,787	-	-
Divorce Masters	207	50	157	-
Controlled Subst	1,191	1,191	-	-
Juvenile Probation	3,781	1,396	2,385	-
Adult Probation	4,873	1,079	3,794	-
Youth Development Ctr	1,879	393	1,486	-
Maint Adults	98	98	-	-
Prison	20,577	3,565	17,012	-
Public Safety	62	23	39	-
EMA	411	177	234	-
Radiation Act	59	59	-	-
HazMat	205	205	-	-
Parks	3,891	2,639	1,252	-
Conservation	669	43	626	-
AG Land Pres	123	46	77	-
Planning	15	15	-	-
Coop Extension	479	88	391	-
Pleasant Acres	26,725	6,858	19,867	-
Human Services MLR	-	-	-	-
Children & Youth	16,923	11,604	5,319	-
Children & Youth MLR	-	-	-	-
E-911	6,920	2,305	4,615	-
E-911 Maintenance	118	-	118	-
Liquid Fuels	250	250	-	-
SC Training Ctr	-	-	-	-
Agency on Aging	8,502	5,882	2,620	-
Aging MLR	-	-	-	-
MH/MR	10,910	5,669	5,241	-
MH/MR MLR	-	-	-	-
Health Choices	863	589	274	-
Health Choices MLR	-	-	-	-
Domestic Relations	3,451	831	2,620	-
Domestic Relations MLR	-	-	-	-
Weatherization	128	128	-	-
CDBG	1,197	1,197	-	-
Public Relations	39	-	39	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Retirement Fund	988	988	-	-
ARRA Weatherization	839	839	-	-
Other	1,280	1,281	(1)	-
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Subtotal	183,144	88,524	94,620	-
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Total	183,144	88,524	94,620	-

YORK COUNTY, PENNSYLVANIA
Commissioners
Detail Allocation of
Budget

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	107	0.131%	107		107		107
Liability Insurance	1	0.001%	1		1		1
Property Insurance	1	0.001%	1		1		1
Retirement Administration	38	0.046%	37		37		37
County Maintenance	805	0.983%	801		801		801
Govt Center	386	0.472%	385		385		385
County Annex	144	0.176%	143		143		143
Information Services	578	0.706%	575		575		575
Commissioners	2,158	2.636%	2,148		2,148		2,148
Solicitor	100	0.122%	99		99	9	108
Purchasing	73	0.089%	73		73	7	80
Controller	81	0.099%	81		81	7	88
Treasurer	674	0.823%	671		671	61	732
Human Resources	164	0.200%	163		163	15	178
Payroll Office	13	0.016%	13		13	1	14
Central Telephone	116	0.142%	116		116	10	126
Archives	486	0.594%	484		484	44	528
Risk Management	19	0.023%	19		19	2	21
Human Services	394	0.481%	392		392	36	428
Fleet Management	1,033	1.262%	1,029		1,029	93	1,122
Voter Registration	3,748	4.579%	3,732		3,732	339	4,071
Tax Assessment	268	0.327%	267		267	24	291
Weights & Measurers	6	0.007%	6		6	1	7
Tax Collectors	5	0.006%	5		5	-	5
Tax Claims	2,708	3.308%	2,696		2,696	245	2,941
Recorder of Deeds	193	0.236%	192		192	17	209
Traffic Safety	555	0.678%	553		553	50	603
Veteran's Affairs	1,097	1.340%	1,092		1,092	99	1,191
Register of Wills	143	0.175%	143		143	13	156
Sheriff	853	1.042%	849		849	77	926
Coroner	481	0.588%	479		479	43	522
Prothonotary	228	0.279%	227		227	21	248
Clerk Courts	271	0.331%	270		270	25	295
Public Defender	523	0.639%	521		521	47	568
District Attorney	3,716	4.540%	3,700		3,700	336	4,036
Courts	6,872	8.396%	6,843		6,843	621	7,464
District Justices	4,505	5.504%	4,486		4,486	407	4,893
Constables	1,645	2.010%	1,638		1,638	149	1,787
Divorce Masters	46	0.056%	46		46	4	50
Controlled Subst	1,097	1.340%	1,092		1,092	99	1,191
Juvenile Probation	1,286	1.571%	1,280		1,280	116	1,396

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Adult Probation	993	1.213%	989		989	90	1,079
Youth Development Ctr	362	0.442%	360		360	33	393
Maint Adults	90	0.110%	90		90	8	98
Prison	3,282	4.010%	3,268		3,268	297	3,565
Public Safety	21	0.026%	21		21	2	23
EMA	163	0.199%	162		162	15	177
Radiation Act	54	0.066%	54		54	5	59
HazMat	189	0.231%	188		188	17	205
Parks	2,429	2.968%	2,419		2,419	220	2,639
Conservation	39	0.048%	39		39	4	43
AG Land Pres	42	0.051%	42		42	4	46
Planning	14	0.017%	14		14	1	15
Coop Extension	81	0.099%	81		81	7	88
Pleasant Acres	6,314	7.714%	6,287		6,287	571	6,858
Children & Youth	10,683	13.052%	10,638		10,638	966	11,604
E-911	2,122	2.593%	2,113		2,113	192	2,305
E-911 Maintenance	-	0.000%	-		-	-	-
Liquid Fuels	230	0.281%	229		229	21	250
Agency on Aging	5,415	6.616%	5,392		5,392	490	5,882
MH/MR	5,219	6.376%	5,197		5,197	472	5,669
Health Choices	543	0.663%	540		540	49	589
Domestic Relations	765	0.935%	762		762	69	831
Weatherization	118	0.144%	117		117	11	128
CDBG	1,102	1.346%	1,097		1,097	100	1,197
Retirement Fund	909	1.111%	906		906	82	988
Drug & Alcohol	1,105	1.350%	1,100		1,100	100	1,200
ARRA Weatherization	772	0.943%	769		769	70	839
Other	1,179	1.440%	1,176		1,176	105	1,281
<hr/>							
Subtotal	81,851	100.000%	81,505	-	81,505	7,019	88,524
Second Allocation Total	77,634						
<hr/>							
Total	81,851	100.000%	81,505	-	81,505	7,019	88,524

(A) Alloc basis: Number of Transactions By Department (Expense & Revenue)

Source: Expense & Revenue Audit Trail

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.041%	36		36		36
County Maintenance	28.00	1.155%	1,006		1,006		1,006
Govt Center	8.00	0.330%	287		287		287
County Annex	7.00	0.289%	252		252		252
Information Services	19.00	0.784%	683		683		683
Commissioners	6.00	0.247%	215		215		215
Solicitor	3.00	0.124%	108		108	10	118
Purchasing	3.00	0.124%	108		108	10	118
Controller	12.00	0.495%	431		431	38	469
Treasurer	7.00	0.289%	252		252	22	274
Human Resources	8.00	0.330%	287		287	25	312
Payroll Office	3.00	0.124%	108		108	10	118
Central Telephone	3.00	0.124%	108		108	10	118
Archives	6.00	0.247%	215		215	19	234
Risk Management	2.00	0.082%	71		71	6	77
Human Services	9.00	0.371%	323		323	29	352
Fleet Management	4.00	0.165%	144		144	13	157
Voter Registration	7.00	0.289%	252		252	22	274
Tax Assessment	26.00	1.072%	934		934	83	1,017
Weights & Measurers	1.00	0.041%	36		36	3	39
Tax Collectors	23.00	0.948%	826		826	73	899
Recorder of Deeds	11.00	0.454%	396		396	35	431
Traffic Safety	3.00	0.124%	108		108	10	118
Veteran's Affairs	5.00	0.206%	179		179	16	195
Register of Wills	8.00	0.330%	287		287	25	312
Sheriff	103.00	4.247%	3,700		3,700	328	4,028
Coroner	4.00	0.165%	144		144	13	157
Prothonotary	25.00	1.031%	898		898	80	978
Clerk Courts	38.00	1.567%	1,365		1,365	121	1,486
Public Defender	32.00	1.320%	1,150		1,150	102	1,252
District Attorney	89.00	3.670%	3,197		3,197	283	3,480
Courts	80.00	3.299%	2,874		2,874	255	3,129
District Justices	87.00	3.588%	3,126		3,126	277	3,403
Divorce Masters	4.00	0.165%	144		144	13	157
Juvenile Probation	61.00	2.515%	2,191		2,191	194	2,385
Adult Probation	97.00	4.000%	3,485		3,485	309	3,794
Youth Development Ctr	38.00	1.567%	1,365		1,365	121	1,486
Prison	435.00	17.938%	15,627		15,627	1,385	17,012
Public Safety	1.00	0.041%	36		36	3	39

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMA	6.00	0.247%	215		215	19	234
Parks	32.00	1.320%	1,150		1,150	102	1,252
Conservation	16.00	0.660%	575		575	51	626
AG Land Pres	2.00	0.082%	71		71	6	77
Coop Extension	10.00	0.412%	359		359	32	391
Pleasant Acres	508.00	20.948%	18,249		18,249	1,618	19,867
Children & Youth	136.00	5.608%	4,886		4,886	433	5,319
E-911	118.00	4.866%	4,239		4,239	376	4,615
E-911 Maintenance	3.00	0.124%	108		108	10	118
Agency on Aging	67.00	2.763%	2,407		2,407	213	2,620
MH/MR	134.00	5.526%	4,814		4,814	427	5,241
Health Choices	7.00	0.289%	252		252	22	274
Domestic Relations	67.00	2.763%	2,407		2,407	213	2,620
Public Relations	1.00	0.041%	36		36	3	39
Drug & Alcohol	11.00	0.454%	396		396	35	431
Other		0.000%	(0)		(0)	(1)	(1)
Subtotal	2,425	100.000%	87,118	-	87,118	7,502	94,620
Second Allocation Total	2,356						
Total	2,425	100.000%	87,118	-	87,118	7,502	94,620

(A) Alloc basis: Employees By Department

Source: Payroll

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

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

(A) Alloc basis: Direct Allocation

Source: Commissioners

**York County, Pennsylvania
Solicitor**

The Solicitor serves as legal counsel for the County, reviewing all County contracts, providing legal guidance, and advice on all matters concerning the County. The Solicitor is also responsible for all suits brought by and against the County. The Solicitor and staff serve various governmental bureaus and departments.

Costs associated with the Solicitor that are allowable, are allocated to departments based on actual time expended in each department for 2010.

Professional Services are additional legal fees generated from county departments and will be directly allocated in this plan.

Ref: OMB Circular A-87, Attachment B, Section 33

YORK COUNTY, PENNSYLVANIA
Solicitor
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	269,571		269,571	269,571
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	9,468	-	9,468	
Equipment Use	27	-	27	
Employee Benefits	88,699	5	88,704	
Liability Insurance	418	-	418	
Property Insurance	174	-	174	
Retirement Administration	824	2	826	
Information Services	1,069	180	1,249	
Commissioners	207	19	226	
Solicitor		1,914	1,914	
Purchasing		626	626	
Controller		1,222	1,222	
Treasurer		82	82	
Human Resources		982	982	
Payroll Office		407	407	
Central Telephone		196	196	
Print Shop		-	-	
Archives		-	-	
Risk Management		200	200	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>107,221</u>	<u>6,235</u>	<u>113,456</u>	<u>113,456</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>376,792</u></u>	<u><u>6,235</u></u>	<u><u>383,027</u></u>	<u><u>383,027</u></u>

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

	Total	General & Administration	Legal Counsel	Other Legal Counsel	General Government
<u>Wages and Benefits</u>					
Salary & Wages	218,289		218,289		
	-				
<u>Other Expenses and Cost</u>					
Postage	83		83		
Telephone	49		49		
Training	957		957		
Assoc Dues	572		572		
Travel	476		476		
Prothonotary Fees	447		447		
Contracted Services	1,874		1,874		
Professional Services	46,102			46,102	
Advertising	290		290		
Transcripts	-				
Pamphlet Subscriptions	-				
Office Supplies	432		432		
Printing	-				
Parking	-				
Office Equipment	-				
Capital Outlay	-				
	-				
	-				
Departmental Expenditures	269,571	-	223,469	46,102	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments					
	-				
Functional Cost	269,571	-	223,469	46,102	-
Additions: 1st Central Service Centers	107,221	107,221			
REALLOCATE ADMIN		(107,221)	107,221	-	-
Allocable Costs	376,792	-	330,690	46,102	-
Unallocated	-				-
1st Allocation	376,792	-	330,690	46,102	-

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

	Total	General & Administration	Legal Counsel	Other Legal Counsel	General Government
Additions: 2nd Central Service Centers	6,235	6,235			
REALLOCATE ADMIN		(6,235)	6,235	-	-
Allocable Costs	6,235	-	6,235	-	-
Unallocated	-				-
2nd Allocation	6,235	-	6,235	-	-
Total Allocated	383,027	-	336,925	46,102	-

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

User Department	Total	Legal Counsel	Other Legal Counsel
County Maintenance	13,228	13,228	-
Information Services	9,921	9,921	-
Commissioners	23,148	23,148	-
Purchasing	6,759	6,759	-
Controller	13,518	13,518	-
Treasurer	6,759	6,759	-
Human Resources	13,518	13,518	-
Archives	3,380	3,380	-
Risk Management	3,380	3,380	-
Human Services	10,234	6,759	3,475
Voter Registration	16,898	16,898	-
Tax Assessment	6,759	6,759	-
Sheriff	21,083	16,898	4,185
Coroner	3,380	3,380	-
Prothonotary	10,139	10,139	-
Public Defender	3,380	3,380	-
District Attorney	14,069	13,518	551
Courts	8,939	6,759	2,180
Juvenile Probation	3,380	3,380	-
Adult Probation	10,139	10,139	-
Youth Development Ctr	10,139	10,139	-
Prison	47,257	20,276	26,981
EMA	-	-	-
Parks	15,124	10,139	4,985
AG Land Pres	3,380	3,380	-
Planning	3,380	3,380	-
Pleasant Acres	23,656	23,656	-
Children & Youth	13,518	13,518	-
Agency on Aging	3,380	3,380	-
MH/MR	10,139	10,139	-
Domestic Relations	3,380	3,380	-
Drug & Alcohol	-	-	-
Other	(18)	(18)	-
<hr/>			
Subtotal	383,027	336,925	46,102
<hr/>			
Total	383,027	336,925	46,102

YORK COUNTY, PENNSYLVANIA

Solicitor
Detail Allocation of
Legal Counsel

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	4	4.000%	13,228		13,228		13,228
Information Services	3	3.000%	9,921		9,921		9,921
Commissioners	7	7.000%	23,148		23,148		23,148
Purchasing	2	2.000%	6,614		6,614	145	6,759
Controller	4	4.000%	13,228		13,228	290	13,518
Treasurer	2	2.000%	6,614		6,614	145	6,759
Human Resources	4	4.000%	13,228		13,228	290	13,518
Archives	1	1.000%	3,307		3,307	73	3,380
Risk Management	1	1.000%	3,307		3,307	73	3,380
Human Services	2	2.000%	6,614		6,614	145	6,759
Voter Registration	5	5.000%	16,535		16,535	363	16,898
Tax Assessment	2	2.000%	6,614		6,614	145	6,759
Weights & Measurers	1	1.000%	3,307		3,307	73	3,380
Tax Claims	2	2.000%	6,614		6,614	145	6,759
Recorder of Deeds	1	1.000%	3,307		3,307	73	3,380
Veteran's Affairs	1	1.000%	3,307		3,307	73	3,380
Register of Wills	1	1.000%	3,307		3,307	73	3,380
Sheriff	5	5.000%	16,535		16,535	363	16,898
Coroner	1	1.000%	3,307		3,307	73	3,380
Prothonotary	3	3.000%	9,921		9,921	218	10,139
Clerk Courts	2	2.000%	6,614		6,614	145	6,759
Public Defender	1	1.000%	3,307		3,307	73	3,380
District Attorney	4	4.000%	13,228		13,228	290	13,518
Courts	2	2.000%	6,614		6,614	145	6,759
Juvenile Probation	1	1.000%	3,307		3,307	73	3,380
Adult Probation	3	3.000%	9,921		9,921	218	10,139
Youth Development Ctr	3	3.000%	9,921		9,921	218	10,139
Prison	6	6.000%	19,841		19,841	435	20,276
Parks	3	3.000%	9,921		9,921	218	10,139
AG Land Pres	1	1.000%	3,307		3,307	73	3,380
Planning	1	1.000%	3,307		3,307	73	3,380
Pleasant Acres	7	7.000%	23,148		23,148	508	23,656
Children & Youth	4	4.000%	13,228		13,228	290	13,518
E-911	5	5.000%	16,535		16,535	363	16,898
Agency on Aging	1	1.000%	3,307		3,307	73	3,380
MH/MR	3	3.000%	9,921		9,921	218	10,139
Domestic Relations	1	1.000%	3,307		3,307	73	3,380
Other		0.000%	(7)		(7)	(11)	(18)
<hr/>							
Subtotal	100	100.000%	330,690	-	330,690	6,235	336,925
Second Allocation Total	86						
<hr/>							
Total	100	100.000%	330,690	-	330,690	6,235	336,925

(A) Alloc basis: Actual Time Spent By Department

Source: Solicitor

YORK COUNTY, PENNSYLVANIA
Solicitor
Detail Allocation of
Other Legal Counsel

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Solicitor	1,914	4.152%	1,914		1,914		1,914
Human Services	3,475	7.538%	3,475		3,475	-	3,475
Sheriff	4,185	9.078%	4,185		4,185	-	4,185
Clerk Courts	1,831	3.972%	1,831		1,831	-	1,831
District Attorney	551	1.195%	551		551	-	551
Courts	2,180	4.729%	2,180		2,180	-	2,180
Prison	26,981	58.525%	26,981		26,981	-	26,981
Parks	4,985	10.813%	4,985		4,985	-	4,985
Other		0.000%	-		-	-	-
Subtotal	46,102	100.000%	46,102	-	46,102	-	46,102
Second Allocation Total	44,188						
Total	46,102	100.000%	46,102	-	46,102	-	46,102

(A) Alloc basis: Analysis of Invoices Paid

Source: Solicitor

**York County, Pennsylvania
Central Purchasing**

The Central Purchasing department is responsible for the purchasing of inventory, and the distribution of office supplies for the County.

Cost associated with the Central Purchasing department, are allocated to departments based on the number of purchase orders processed by each department for 2010.

Ref: OMB Circular A-87, Attachment B, Section 29

2010 Actual

YORK COUNTY, PENNSYLVANIA
Purchasing
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	129,830		129,830	129,830
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	29,094	-	29,094	
Equipment Use	233	-	233	
Employee Benefits	36,086	1	36,087	
Liability Insurance	306	-	306	
Property Insurance	534	-	534	
Retirement Administration	824	2	826	
County Maintenance	19,466	1,227	20,693	
Admin Building	-	-	-	
Information Services	14,903	2,524	17,427	
Commissioners	181	17	198	
Solicitor	6,614	145	6,759	
Purchasing		5,538	5,538	
Controller		928	928	
Treasurer		18	18	
Human Resources		982	982	
Payroll Office		407	407	
Central Telephone		262	262	
Print Shop		-	-	
Archives		-	-	
Risk Management		200	200	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>108,241</u>	<u>12,251</u>	<u>120,492</u>	<u>120,492</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>238,071</u></u>	<u><u>12,251</u></u>	<u><u>250,322</u></u>	<u><u>250,322</u></u>

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

	Total	General & Administration	Purchasing	
<u>Wages and Benefits</u>				
Salary & Wages	100,989		100,989	
	-			
<u>Other Expenses and Cost</u>				
Advertising	-			
Telephone	1,064		1,064	
Assoc Dues	35		35	
Printing	953		953	
Gas & Oil	-			
Contracted Services	3,999		3,999	
Equipment Rental	940		940	
Travel	-			
Training	-			
Office Equipment	-			
Office Supplies	21,850		21,850	
Departmental Expenditures	129,830	-	129,830	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
<hr/>				
Functional Cost	129,830	-	129,830	-

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

	Total	General & Administration	Purchasing	
Additions: 1st Central Service Centers	108,241	108,241		
REALLOCATE ADMIN		(108,241)	108,241	-
Allocable Costs	238,071	-	238,071	-
Unallocated	-			-
1st Allocation	238,071	-	238,071	-
Additions: 2nd Central Service Centers	12,251	12,251		
REALLOCATE ADMIN		(12,251)	12,251	-
Allocable Costs	12,251	-	12,251	-
Unallocated	-			-
2nd Allocation	12,251	-	12,251	-
Total Allocated	250,322	-	250,322	-

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

User Department	Total	Purchasing
County Maintenance	13,103	13,103
Govt Center	8,116	8,116
County Annex	1,897	1,897
Satellite Building	-	-
Information Services	2,047	2,047
Commissioners	1,233	1,233
Solicitor	626	626
Purchasing	5,538	5,538
Controller	2,573	2,573
Treasurer	1,407	1,407
Human Resources	3,958	3,958
Payroll Office	522	522
Archives	1,266	1,266
Risk Management	704	704
Human Services	923	923
Fleet Management	866	866
Training	-	-
Voter Registration	3,817	3,817
Tax Assessment	2,934	2,934
Weights & Measurers	121	121
Tax Claims	422	422
Recorder of Deeds	1,407	1,407
Traffic Safety	1,145	1,145
Veteran's Affairs	1,869	1,869
Register of Wills	1,407	1,407
Sheriff	9,506	9,506
Coroner	643	643
Prothonotary	2,189	2,189
Clerk Courts	3,517	3,517
Public Defender	1,628	1,628
District Attorney	10,509	10,509
Courts	8,380	8,380
District Justices	19,631	19,631
Divorce Masters	563	563
Controlled Subst	5,184	5,184
Juvenile Probation	4,420	4,420
Adult Probation	2,432	2,432
Youth Development Ctr	5,386	5,386
Prison	28,051	28,051

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

<u>User Department</u>	<u>Total</u>	<u>Purchasing</u>
EMA	1,708	1,708
Parks	9,024	9,024
Conservation	583	583
AG Land Pres	-	-
Coop Extension	663	663
Pleasant Acres	563	563
Children & Youth	11,193	11,193
E-911	9,926	9,926
Agency on Aging	16,858	16,858
MH/MR	16,357	16,357
Health Choices	1,105	1,105
Domestic Relations	2,452	2,452
Weatherization	60	60
Drug & Alcohol	4,400	4,400
Other	4,700	4,700
Subtotal	250,322	250,322
Total	250,322	250,322

YORK COUNTY, PENNSYLVANIA

Purchasing
Detail Allocation of
Purchasing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	691	5.504%	13,103		13,103		13,103
Govt Center	428	3.409%	8,116		8,116		8,116
County Annex	100	0.797%	1,897		1,897		1,897
Information Services	108	0.860%	2,047		2,047		2,047
Commissioners	65	0.518%	1,233		1,233		1,233
Solicitor	33	0.263%	626		626		626
Purchasing	292	2.326%	5,538		5,538		5,538
Controller	128	1.020%	2,428		2,428	145	2,573
Treasurer	70	0.558%	1,328		1,328	79	1,407
Human Resources	197	1.569%	3,735		3,735	223	3,958
Payroll Office	26	0.207%	493		493	29	522
Central Telephone	10	0.080%	190		190	11	201
Archives	63	0.502%	1,195		1,195	71	1,266
Risk Management	35	0.279%	664		664	40	704
Human Services	46	0.366%	871		871	52	923
Fleet Management	43	0.343%	817		817	49	866
Voter Registration	190	1.513%	3,602		3,602	215	3,817
Tax Assessment	146	1.163%	2,769		2,769	165	2,934
Weights & Measurers	6	0.048%	114		114	7	121
Tax Collectors	2	0.016%	38		38	2	40
Tax Claims	21	0.167%	398		398	24	422
Recorder of Deeds	70	0.558%	1,328		1,328	79	1,407
Traffic Safety	57	0.454%	1,081		1,081	64	1,145
Veteran's Affairs	93	0.741%	1,764		1,764	105	1,869
Register of Wills	70	0.558%	1,328		1,328	79	1,407
Sheriff	473	3.768%	8,971		8,971	535	9,506
Coroner	32	0.255%	607		607	36	643
Prothonotary	109	0.868%	2,066		2,066	123	2,189
Clerk Courts	175	1.394%	3,319		3,319	198	3,517
Public Defender	81	0.645%	1,536		1,536	92	1,628
District Attorney	523	4.166%	9,918		9,918	591	10,509
Courts	417	3.322%	7,909		7,909	471	8,380
District Justices	977	7.782%	18,527		18,527	1,104	19,631
Constables	2	0.016%	38		38	2	40
Divorce Masters	28	0.223%	531		531	32	563
Controlled Subst	258	2.055%	4,892		4,892	292	5,184
Juvenile Probation	220	1.752%	4,171		4,171	249	4,420
Adult Probation	121	0.964%	2,295		2,295	137	2,432
Youth Development Ctr	268	2.135%	5,083		5,083	303	5,386

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Maint Adults	79	0.629%	1,497		1,497	89	1,586
Prison	1,396	11.120%	26,473		26,473	1,578	28,051
EMA	85	0.677%	1,612		1,612	96	1,708
Radiation Act	46	0.366%	871		871	52	923
HazMat	265	2.111%	5,026		5,026	300	5,326
Parks	449	3.577%	8,516		8,516	508	9,024
Conservation	29	0.231%	550		550	33	583
Coop Extension	33	0.263%	626		626	37	663
Pleasant Acres	28	0.223%	531		531	32	563
Children & Youth	557	4.437%	10,563		10,563	630	11,193
E-911	494	3.935%	9,368		9,368	558	9,926
E-911 Maintenance	72	0.574%	1,367		1,367	81	1,448
Liquid Fuels	58	0.462%	1,100		1,100	66	1,166
Agency on Aging	839	6.683%	15,910		15,910	948	16,858
MH/MR	814	6.484%	15,437		15,437	920	16,357
Health Choices	55	0.438%	1,043		1,043	62	1,105
Domestic Relations	122	0.972%	2,314		2,314	138	2,452
Weatherization	3	0.024%	57		57	3	60
Retirement Fund	3	0.024%	57		57	3	60
Drug & Alcohol	219	1.744%	4,152		4,152	248	4,400
Other	234	1.864%	4,435		4,435	265	4,700
<hr/>							
Subtotal	12,554	100.000%	238,071	-	238,071	12,251	250,322
Second Allocation Total	10,837						
<hr/>							
Total	12,554	100.000%	238,071	-	238,071	12,251	250,322

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

Source: Expense Audit Trail

**York County, Pennsylvania
Controller**

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

The general accounting function of the Controllers Office deals with reviewing and verifying purchase orders, processing and paying general bills of the County's departments, maintaining general and subsidiary ledgers, as well as other accounting-related duties. These costs have been allocated to departments based on the number of expenditure transactions of each department for 2010.

The Controllers office is also responsible for administering to the County's Pension fund. Cost related to this responsibility, have been allocated to departments based on the number of full time employees employed by each department for 2010.

Cost associated with administration of revenue transactions, have been allocated to departments based on the number of revenue transactions of each department for 2010.

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

The remaining balance of the duties, are considered a function of General Government and are not allowable.

Ref: OMB Circular A-87, Attachment B, Section 1 and 5

2010 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	795,856		795,856	795,856
Deductions			-	
Capital Outlay	-		-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	56,916	-	56,916	
Equipment Use	18,556	-	18,556	
Employee Benefits	251,271	11	251,282	
Liability Insurance	1,341	-	1,341	
Property Insurance	1,046	1	1,047	
Retirement Administration	3,302	7	3,309	
Information Services	62,054	9,955	72,009	
Commissioners	512	45	557	
Solicitor	13,228	290	13,518	
Purchasing	2,428	145	2,573	
Controller		1,204	1,204	
Treasurer		47	47	
Human Resources		3,937	3,937	
Payroll Office		1,626	1,626	
Central Telephone		1,241	1,241	
Print Shop		-	-	
Archives		9,797	9,797	
Risk Management		802	802	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>448,734</u>	<u>31,509</u>	<u>480,243</u>	<u>480,243</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,244,590</u></u>	<u><u>31,509</u></u>	<u><u>1,276,099</u></u>	<u><u>1,276,099</u></u>

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

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	General Government
<u>Wages and Benefits</u>							
Salary & Wages	536,611	32,989	330,013	43,221	28,142		102,246
<u>Other Expenses and Cost</u>							
Advertising	171	11	105	14	9		33
Postage	61	4	38	5	3		12
Telephone	4,743	292	2,917	382	249		904
Training	2,145	132	1,319	173	112		409
Assoc Dues	3,035	187	1,867	244	159		578
Printing	318	20	196	26	17		61
Travel	4,680	288	2,878	377	245		892
Contracted Services	21,474		21,474				
Professional Services	216,250					161,675	54,575
Maintenance & Repairs		-	-	-	-		-
Office Equipment		-	-	-	-		-
Subscriptions - Pamphlet	242	15	149	19	13		46
Office Supplies	4,228	260	2,600	341	222		806
Premium & Deputation Bond	390	24	240	31	20		74
Equipment Rental	1,508	93	927	121	79		287
Capital Outlay	-						
Departmental Expenditures	795,856	34,312	364,722	44,954	29,271	161,675	160,922
<u>Cost Adjustments</u>							
Deductions	-	-					
<u>Departmental Cost Adjustments</u>							
Functional Cost	795,856	34,312	364,722	44,954	29,271	161,675	160,922
Additions: 1st Central Service Centers	448,734	448,734					
REALLOCATE ADMIN		(483,046)	231,344	28,514	18,566	102,550	102,072

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

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	General Government
Allocable Costs	1,244,590	-	596,066	73,468	47,837	264,225	262,994
Unallocated	(262,994)						(262,994)
1st Allocation	981,596	-	596,066	73,468	47,837	264,225	-
Additions: 2nd Central Service Centers	31,509	31,509					
REALLOCATE ADMIN		(31,509)	15,091	1,860	1,211	6,689	6,658
Allocable Costs	31,509	-	15,091	1,860	1,211	6,689	6,658
Unallocated	(6,658)						(6,658)
2nd Allocation	24,851	-	15,091	1,860	1,211	6,689	-
Total Allocated	1,006,447	-	611,157	75,328	49,048	270,914	-

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services
Employee Benefits	1,270	924	-	-	346
Liability Insurance	9	6	-	-	3
Property Insurance	9	6	-	-	3
Retirement Administration	471	328	-	21	122
County Maintenance	10,090	6,891	29	573	2,597
Govt Center	4,737	3,326	-	164	1,247
County Annex	1,848	1,240	-	143	465
Satellite Building	-	-	-	-	-
Admin Building	-	-	-	-	-
Information Services	7,022	4,339	429	389	1,865
Commissioners	19,912	924	11,900	123	6,965
Solicitor	1,222	799	40	61	322
Purchasing	928	632	-	61	235
Controller	1,204	697	-	245	262
Treasurer	6,378	318	3,701	126	2,233
Human Resources	2,160	1,450	-	168	542
Payroll Office	222	116	-	63	43
Central Telephone	1,412	1,027	-	-	385
Print Shop	-	-	-	-	-
Archives	5,051	1,327	2,008	105	1,611
Risk Management	270	165	-	42	63
Human Services	4,806	3,022	311	168	1,305
Fleet Management	12,640	9,132	-	84	3,424
Training	-	-	-	-	-
Voter Registration	45,699	33,110	19	147	12,423
Tax Assessment	3,425	1,273	741	524	887
Weights & Measurers	96	55	-	22	19
Tax Collectors	59	43	-	-	16
Tax Claims	28,443	10,111	9,357	-	8,975
Recorder of Deeds	2,359	1,033	454	231	641
Traffic Safety	6,737	4,686	149	63	1,839
Traffic Safety Mlr	-	-	-	-	-
Veteran's Affairs	13,443	9,702	-	105	3,636
Register of Wills	1,754	795	317	168	474
Sheriff	12,209	6,551	669	2,162	2,827
Coroner	5,932	4,252	-	84	1,596
Prothonotary	2,847	758	849	483	757
Clerk Courts	3,570	911	1,005	756	898
Public Defender	7,029	4,624	-	672	1,733

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services
District Attorney	46,955	32,602	167	1,869	12,317
Courts	84,896	60,496	173	1,449	22,778
District Justices	55,213	35,655	2,821	1,805	14,932
Constables	19,941	14,375	113	-	5,453
Divorce Masters	639	403	-	84	152
Controlled Subst	11,653	4,502	3,515	-	3,636
Juvenile Probation	16,436	9,964	951	1,259	4,262
Adult Probation	12,342	3,401	3,634	2,016	3,291
Youth Development Ctr	5,137	3,077	84	777	1,199
Maint Adults	1,094	795	-	-	299
Prison	48,345	28,070	640	8,756	10,879
Public Safety	277	184	-	22	71
EMA	2,071	1,333	72	126	540
Radiation Act	656	477	-	-	179
HazMat	2,296	1,670	-	-	626
Parks	28,367	16,344	3,467	504	8,052
Conservation	751	165	120	336	130
AG Land Pres	497	196	120	42	139
Planning	162	104	12	-	46
Coop Extension	1,176	661	36	210	269
Pleasant Acres	84,670	47,919	5,345	10,478	20,928
Human Services MLR	-	-	-	-	-
Children & Youth	130,737	88,352	4,119	2,856	35,410
Children & Youth MLR	-	-	-	-	-
E-911	26,795	14,399	2,947	2,415	7,034
E-911 Maintenance	63	-	-	63	-
Liquid Fuels	2,696	1,725	209	-	762
SC Training Ctr	-	-	-	-	-
Agency on Aging	66,391	45,283	1,752	1,407	17,949
Aging MLR	-	-	-	-	-
MH/MR	65,209	42,916	2,181	2,814	17,298
MH/MR MLR	-	-	-	-	-
Health Choices	6,664	4,551	167	147	1,799
Health Choices MLR	-	-	-	-	-
Domestic Relations	9,102	1,810	3,348	1,407	2,537
Domestic Relations MLR	-	-	-	-	-
Weatherization	1,429	1,027	12	-	390
CDBG	12,367	6,570	2,146	-	3,651
Public Relations	22	-	-	22	-

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services
Retirement Fund	9,336	2,740	3,581	-	3,015
Drug & Alcohol	13,277	8,582	801	231	3,663
ARRA Weatherization	9,379	6,808	12	-	2,559
HSDf	-	-	-	-	-
HAP	-	-	-	-	-
MATP	-	-	-	-	-
State Food	-	-	-	-	-
CASSP	-	-	-	-	-
Hum Svcs County	-	-	-	-	-
Maint Juveniles	-	-	-	-	-
HMIS	-	-	-	-	-
FGDM	-	-	-	-	-
Other	14,143	9,428	805	(0)	3,910
Subtotal	1,006,447	611,157	75,328	49,048	270,914
Total	1,006,447	611,157	75,328	49,048	270,914

YORK COUNTY, PENNSYLVANIA

Controller

Detail Allocation of
General Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	107	0.155%	924		924		924
Liability Insurance	1	0.001%	6		6		6
Property Insurance	1	0.001%	6		6		6
Retirement Administration	38	0.055%	328		328		328
County Maintenance	800	1.156%	6,891		6,891		6,891
Govt Center	386	0.558%	3,326		3,326		3,326
County Annex	144	0.208%	1,240		1,240		1,240
Information Services	504	0.728%	4,339		4,339		4,339
Commissioners	107	0.155%	924		924		924
Solicitor	93	0.134%	799		799		799
Purchasing	73	0.106%	632		632		632
Controller	81	0.117%	697		697		697
Treasurer	36	0.052%	310		310	8	318
Human Resources	164	0.237%	1,413		1,413	37	1,450
Payroll Office	13	0.019%	113		113	3	116
Central Telephone	116	0.168%	1,001		1,001	26	1,027
Print Shop		0.000%	-		-	-	-
Archives	150	0.217%	1,293		1,293	34	1,327
Risk Management	19	0.027%	161		161	4	165
Human Services	342	0.494%	2,945		2,945	77	3,022
Fleet Management	1,033	1.493%	8,899		8,899	233	9,132
Voter Registration	3,745	5.413%	32,265		32,265	845	33,110
Tax Assessment	144	0.208%	1,240		1,240	33	1,273
Weights & Measurers	6	0.009%	54		54	1	55
Tax Collectors	5	0.007%	42		42	1	43
Tax Claims	1,144	1.653%	9,853		9,853	258	10,111
Recorder of Deeds	117	0.169%	1,007		1,007	26	1,033
Traffic Safety	530	0.766%	4,566		4,566	120	4,686
Veteran's Affairs	1,097	1.586%	9,454		9,454	248	9,702
Register of Wills	90	0.130%	775		775	20	795
Sheriff	741	1.071%	6,384		6,384	167	6,551
Coroner	481	0.695%	4,143		4,143	109	4,252
Prothonotary	86	0.124%	739		739	19	758
Clerk Courts	103	0.149%	888		888	23	911
Public Defender	523	0.756%	4,506		4,506	118	4,624
District Attorney	3,688	5.330%	31,770		31,770	832	32,602
Courts	6,843	9.890%	58,951		58,951	1,545	60,496
District Justices	4,033	5.829%	34,745		34,745	910	35,655
Constables	1,626	2.350%	14,008		14,008	367	14,375
Divorce Masters	46	0.066%	393		393	10	403
Controlled Subst	509	0.736%	4,387		4,387	115	4,502

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Juvenile Probation	1,127	1.629%	9,710		9,710	254	9,964
Adult Probation	385	0.556%	3,314		3,314	87	3,401
Youth Development Ctr	348	0.503%	2,998		2,998	79	3,077
Maint Adults	90	0.130%	775		775	20	795
Prison	3,175	4.589%	27,353		27,353	717	28,070
Public Safety	21	0.030%	179		179	5	184
EMA	151	0.218%	1,299		1,299	34	1,333
Radiation Act	54	0.078%	465		465	12	477
HazMat	189	0.273%	1,627		1,627	43	1,670
Parks	1,849	2.672%	15,927		15,927	417	16,344
Conservation	19	0.027%	161		161	4	165
AG Land Pres	22	0.032%	191		191	5	196
Planning	12	0.017%	101		101	3	104
Coop Extension	75	0.108%	644		644	17	661
Pleasant Acres	5,420	7.834%	46,696		46,696	1,223	47,919
Children & Youth	9,994	14.444%	86,096		86,096	2,256	88,352
E-911	1,629	2.354%	14,031		14,031	368	14,399
Liquid Fuels	195	0.282%	1,681		1,681	44	1,725
Agency on Aging	5,122	7.403%	44,127		44,127	1,156	45,283
MH/MR	4,854	7.016%	41,820		41,820	1,096	42,916
Health Choices	515	0.744%	4,435		4,435	116	4,551
Domestic Relations	205	0.296%	1,764		1,764	46	1,810
Weatherization	116	0.168%	1,001		1,001	26	1,027
CDBG	743	1.074%	6,402		6,402	168	6,570
Public Relations	-	0.000%	-		-	-	-
Retirement Fund	310	0.448%	2,670		2,670	70	2,740
Drug & Alcohol	971	1.403%	8,363		8,363	219	8,582
ARRA Weatherization	770	1.113%	6,634		6,634	174	6,808
Other	1,064	1.538%	9,185		9,185	243	9,428
<hr/>							
Subtotal	69,189	100.000%	596,066	-	596,066	15,091	611,157
Second Allocation Total	66,855						
<hr/>							
Total	69,189	100.000%	596,066	-	596,066	15,091	611,157

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

Source: Expenditure Audit Trail

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Revenue Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	-	0.000%	-	-	-	-	-
County Maintenance	5	0.039%	29	-	29	-	29
Satellite Building	-	0.000%	-	-	-	-	-
Admin Building	-	0.000%	-	-	-	-	-
Information Services	74	0.584%	429	-	429	-	429
Commissioners	2,051	16.197%	11,900	-	11,900	-	11,900
Solicitor	7	0.055%	40	-	40	-	40
Treasurer	638	5.038%	3,701	-	3,701	-	3,701
Human Resources	-	0.000%	-	-	-	-	-
Payroll Office	-	0.000%	-	-	-	-	-
Central Telephone	-	0.000%	-	-	-	-	-
Print Shop	-	0.000%	-	-	-	-	-
Archives	336	2.653%	1,949	-	1,949	59	2,008
Risk Management	-	0.000%	-	-	-	-	-
Human Services	52	0.411%	302	-	302	9	311
Voter Registration	3	0.024%	18	-	18	1	19
Tax Assessment	124	0.979%	719	-	719	22	741
Tax Claims	1,565	12.359%	9,080	-	9,080	277	9,357
Recorder of Deeds	76	0.600%	441	-	441	13	454
Traffic Safety	25	0.197%	145	-	145	4	149
Register of Wills	53	0.419%	308	-	308	9	317
Sheriff	112	0.884%	649	-	649	20	669
Coroner	-	0.000%	-	-	-	-	-
Prothonotary	142	1.121%	824	-	824	25	849
Clerk Courts	168	1.327%	975	-	975	30	1,005
District Attorney	28	0.221%	162	-	162	5	167
Courts	29	0.229%	168	-	168	5	173
District Justices	472	3.727%	2,738	-	2,738	83	2,821
Constables	19	0.150%	110	-	110	3	113
Controlled Subst	588	4.643%	3,411	-	3,411	104	3,515
Juvenile Probation	159	1.256%	923	-	923	28	951
Adult Probation	608	4.801%	3,527	-	3,527	107	3,634
Youth Development Ctr	14	0.111%	82	-	82	2	84
Prison	107	0.845%	621	-	621	19	640
EMA	12	0.095%	70	-	70	2	72
Parks	580	4.580%	3,365	-	3,365	102	3,467
Conservation	20	0.158%	116	-	116	4	120
AG Land Pres	20	0.158%	116	-	116	4	120
Planning	2	0.016%	12	-	12	-	12

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Revenue Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Coop Extension	6	0.047%	35		35	1	36
Pleasant Acres	894	7.060%	5,187		5,187	158	5,345
Children & Youth	689	5.441%	3,997		3,997	122	4,119
E-911	493	3.893%	2,860		2,860	87	2,947
Liquid Fuels	35	0.276%	203		203	6	209
Agency on Aging	293	2.314%	1,700		1,700	52	1,752
MH/MR	365	2.882%	2,117		2,117	64	2,181
Health Choices	28	0.221%	162		162	5	167
Domestic Relations	560	4.422%	3,249		3,249	99	3,348
Weatherization	2	0.016%	12		12	-	12
CDBG	359	2.835%	2,083		2,083	63	2,146
Retirement Fund	599	4.730%	3,475		3,475	106	3,581
Drug & Alcohol	134	1.058%	777		777	24	801
ARRA Weatherization	2	0.016%	12		12	-	12
Other	115	0.908%	669		669	136	805
Subtotal	12,663	100.000%	73,468	-	73,468	1,860	75,328
Second Allocation Total	10,526						
Total	12,663	100.000%	73,468	-	73,468	1,860	75,328

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

Source: Revenue Audit Trail

YORK COUNTY, PENNSYLVANIA

Controller
Detail Allocation of
Retirement Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.043%	21		21		21
County Maintenance	28.00	1.198%	573		573		573
Govt Center	8.00	0.342%	164		164		164
County Annex	7.00	0.299%	143		143		143
Information Services	19.00	0.813%	389		389		389
Commissioners	6.00	0.257%	123		123		123
Solicitor	3.00	0.128%	61		61		61
Purchasing	3.00	0.128%	61		61		61
Controller	12.00	0.513%	245		245		245
Treasurer	6.00	0.257%	123		123	3	126
Human Resources	8.00	0.342%	164		164	4	168
Payroll Office	3.00	0.128%	61		61	2	63
Print Shop	-	0.000%	-		-	-	-
Archives	5.00	0.214%	102		102	3	105
Risk Management	2.00	0.086%	41		41	1	42
Human Services	8.00	0.342%	164		164	4	168
Fleet Management	4.00	0.171%	82		82	2	84
Training	-	0.000%	-		-	-	-
Voter Registration	7.00	0.299%	143		143	4	147
Tax Assessment	25.00	1.069%	511		511	13	524
Weights & Measurers	1.00	0.043%	21		21	1	22
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	11.00	0.470%	225		225	6	231
Traffic Safety	3.00	0.128%	61		61	2	63
Veteran's Affairs	5.00	0.214%	102		102	3	105
Register of Wills	8.00	0.342%	164		164	4	168
Sheriff	103.00	4.405%	2,107		2,107	55	2,162
Coroner	4.00	0.171%	82		82	2	84
Prothonotary	23.00	0.984%	471		471	12	483
Clerk Courts	36.00	1.540%	737		737	19	756
Public Defender	32.00	1.369%	655		655	17	672
District Attorney	89.00	3.807%	1,821		1,821	48	1,869
Courts	69.00	2.951%	1,412		1,412	37	1,449
District Justices	86.00	3.678%	1,759		1,759	46	1,805
Divorce Masters	4.00	0.171%	82		82	2	84
Juvenile Probation	60.00	2.566%	1,227		1,227	32	1,259
Adult Probation	96.00	4.106%	1,964		1,964	52	2,016
Youth Development Ctr	37.00	1.583%	757		757	20	777
Prison	417.00	17.836%	8,532		8,532	224	8,756
Public Safety	1.00	0.043%	21		21	1	22

**YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Retirement Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMA	6.00	0.257%	123		123	3	126
Parks	24.00	1.027%	491		491	13	504
Conservation	16.00	0.684%	327		327	9	336
AG Land Pres	2.00	0.086%	41		41	1	42
Coop Extension	10.00	0.428%	205		205	5	210
Pleasant Acres	499.00	21.343%	10,210		10,210	268	10,478
Children & Youth	136.00	5.817%	2,783		2,783	73	2,856
E-911	115.00	4.919%	2,353		2,353	62	2,415
E-911 Maintenance	3.00	0.128%	61		61	2	63
Agency on Aging	67.00	2.866%	1,371		1,371	36	1,407
MH/MR	134.00	5.731%	2,742		2,742	72	2,814
Health Choices	7.00	0.299%	143		143	4	147
Domestic Relations	67.00	2.866%	1,371		1,371	36	1,407
Public Relations	1.00	0.043%	21		21	1	22
Drug & Alcohol	11.00	0.470%	225		225	6	231
Other		0.000%	(1)		(1)	1	(0)
Subtotal	2,338	100.000%	47,837	-	47,837	1,211	49,048
Second Allocation Total	2,251						
Total	2,338	100.000%	47,837	-	47,837	1,211	49,048

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

Source: Payroll Statistics

YORK COUNTY, PENNSYLVANIA

Controller

Detail Allocation of
Accounting Services

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Building Use		0.000%	-		-		-
Equipment Use		0.000%	-		-		-
Employee Benefits	107	0.131%	346		346		346
Liability Insurance	1	0.001%	3		3		3
Property Insurance	1	0.001%	3		3		3
Retirement Administration	38	0.046%	122		122		122
County Maintenance	805	0.983%	2,597		2,597		2,597
Govt Center	386	0.472%	1,247		1,247		1,247
County Annex	144	0.176%	465		465		465
Satellite Building		0.000%	-		-		-
Admin Building		0.000%	-		-		-
Information Services	578	0.706%	1,865		1,865		1,865
Commissioners	2,158	2.636%	6,965		6,965		6,965
Solicitor	100	0.122%	322		322		322
Purchasing	73	0.089%	235		235		235
Controller	81	0.099%	262		262		262
Treasurer	674	0.823%	2,175		2,175	58	2,233
Human Resources	164	0.200%	528		528	14	542
Payroll Office	13	0.016%	42		42	1	43
Central Telephone	116	0.142%	375		375	10	385
Print Shop	-	0.000%	-		-	-	-
Archives	486	0.594%	1,569		1,569	42	1,611
Risk Management	19	0.023%	61		61	2	63
Human Services	394	0.481%	1,271		1,271	34	1,305
Fleet Management	1,033	1.262%	3,335		3,335	89	3,424
Voter Registration	3,748	4.579%	12,099		12,099	324	12,423
Tax Assessment	268	0.327%	864		864	23	887
Weights & Measurers	6	0.007%	18		18	1	19
Tax Collectors	5	0.006%	16		16	-	16
Tax Claims	2,708	3.308%	8,741		8,741	234	8,975
Recorder of Deeds	193	0.236%	624		624	17	641
Traffic Safety	555	0.678%	1,791		1,791	48	1,839
Veteran's Affairs	1,097	1.340%	3,541		3,541	95	3,636
Register of Wills	143	0.175%	462		462	12	474
Sheriff	853	1.042%	2,753		2,753	74	2,827
Coroner	481	0.588%	1,554		1,554	42	1,596
Prothonotary	228	0.279%	737		737	20	757
Clerk Courts	271	0.331%	875		875	23	898
Public Defender	523	0.639%	1,688		1,688	45	1,733
District Attorney	3,716	4.540%	11,996		11,996	321	12,317
Courts	6,872	8.396%	22,184		22,184	594	22,778
District Justices	4,505	5.504%	14,543		14,543	389	14,932

YORK COUNTY, PENNSYLVANIA
Controller
Detail Allocation of
Accounting Services

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Constables	1,645	2.010%	5,311		5,311	142	5,453
Divorce Masters	46	0.056%	148		148	4	152
Controlled Subst	1,097	1.340%	3,541		3,541	95	3,636
Juvenile Probation	1,286	1.571%	4,151		4,151	111	4,262
Adult Probation	993	1.213%	3,205		3,205	86	3,291
Youth Development Ctr	362	0.442%	1,168		1,168	31	1,199
Maint Adults	90	0.110%	291		291	8	299
Prison	3,282	4.010%	10,595		10,595	284	10,879
Public Safety	21	0.026%	69		69	2	71
EMA	163	0.199%	526		526	14	540
Radiation Act	54	0.066%	174		174	5	179
HazMat	189	0.231%	610		610	16	626
Parks	2,429	2.968%	7,842		7,842	210	8,052
Conservation	39	0.048%	127		127	3	130
AG Land Pres	42	0.051%	135		135	4	139
Planning	14	0.017%	45		45	1	46
Coop Extension	81	0.099%	262		262	7	269
Pleasant Acres	6,314	7.714%	20,382		20,382	546	20,928
Children & Youth	10,683	13.052%	34,487		34,487	923	35,410
E-911	2,122	2.593%	6,851		6,851	183	7,034
Liquid Fuels	230	0.281%	742		742	20	762
Agency on Aging	5,415	6.616%	17,481		17,481	468	17,949
MH/MR	5,219	6.376%	16,847		16,847	451	17,298
Health Choices	543	0.663%	1,752		1,752	47	1,799
Domestic Relations	765	0.935%	2,471		2,471	66	2,537
Weatherization	118	0.144%	380		380	10	390
CDBG	1,102	1.346%	3,556		3,556	95	3,651
Public Relations	-	0.000%	-		-	-	-
Retirement Fund	909	1.111%	2,936		2,936	79	3,015
Drug & Alcohol	1,105	1.350%	3,567		3,567	96	3,663
ARRA Weatherization	772	0.943%	2,492		2,492	67	2,559
Other	1,179	1.440%	3,807		3,807	103	3,910
Subtotal	81,851	100.000%	264,225	-	264,225	6,689	270,914
Second Allocation Total	77,380						
Total	81,851	100.000%	264,225	-	264,225	6,689	270,914

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

Source: Expense & Revenue Audit Trail

**York County, Pennsylvania
Treasurer**

The County Treasurer's Office handles all monies collect by the government from the row offices, tax collectors, fines, and miscellaneous sources. The Treasure's Office also collects fees from the sale of hunting, fishing, dog, and kennel licenses, and from the issuance of temporary motorboat registrations. All of these duties are considered functions of General Government and are not allowable.

However, the Treasurer's Office also performs several tasks that are allowable. Receiving and recording all revenues of the County and processing of non-payroll and payroll checks is allowable.

Costs associated with the receiving and recording of revenues are allocated to departments based on the number of revenue transactions in each department for 2010.

Costs associated with the processing of non-payroll and payroll checks, are allocated to departments based on the number of expenditure transactions and paychecks issued in each department.

Cost associated with Hotel Tax activities are not allocated in this plan.

Ref: OMB Circular A-87, Attachment B, Section 1 and 16

2010 Actual

YORK COUNTY, PENNSYLVANIA

Treasurer

Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>571,877</u></u>	<u><u>19,838</u></u>	<u><u>591,715</u></u>	<u><u>591,715</u></u>

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

	Total	General and Administration	Receipts	Check Process	Hotel Tax	General Government
<u>Wages and Benefits</u>						
Salaries & Wages	272,847	48,743	45,118	6,517	36,556	135,913
	-					
<u>Other Expenses and Cost</u>						
Telephone	2,369	489	452	65		1,363
Postage	-	-	-	-		-
Bond	(115)	(24)	(22)	(3)		(66)
Assoc Dues	600	124	115	17		345
Printing	1,495	308	285	41		860
Travel	1,652	341	315	46		950
Contracted Services	14,893	3,072	2,844	411		8,566
Maintenance & Repairs	108	22	21	3		62
Equipment Rental	1,203	248	230	33		692
Hotel Tax Expenses	27,668	-	-	-	27,668	
Office Supplies	1,431	295	273	39		823
Subscriptions		-	-	-		-
Office Equipment	8,302	1,713	1,585	229		4,775
Training	500	103	95	14		288
Parking		-	-	-		-
Capital Outlay	-					
	-					
	-					
	-					
Departmental Expenditures	332,953	55,434	51,312	7,412	64,224	154,571

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

	Total	General and Administration	Receipts	Check Process	Hotel Tax	General Government
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					
Functional Cost	332,953	55,434	51,312	7,412	64,224	154,571
Additions: 1st Central Service Centers	238,924	238,924				
REALLOCATE ADMIN		(294,358)	59,262	8,560	48,016	178,520
Allocable Costs	571,877	-	110,574	15,972	112,240	333,091
Unallocated	(445,331)				(112,240)	(333,091)
1st Allocation	126,546	-	110,574	15,972	-	-
Additions: 2nd Central Service Centers	19,838	19,838				
REALLOCATE ADMIN		(19,838)	3,994	577	3,236	12,031
Allocable Costs	19,838	-	3,994	577	3,236	12,031
Unallocated	(15,267)				(3,236)	(12,031)
2nd Allocation	4,571	-	3,994	577	-	-
Total Allocated	131,117	-	114,568	16,549	-	-

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

User Department	Total	Receipts	Check Process	Hotel Tax
Employee Benefits	13	-	13	-
Liability Insurance	-	-	-	-
Property Insurance	-	-	-	-
Retirement Administration	8	-	8	-
County Maintenance	227	43	184	-
Govt Center	72	-	72	-
County Annex	39	-	39	-
Satellite Building	-	-	-	-
Admin Building	-	-	-	-
Information Services	767	646	121	-
Commissioners	17,942	17,910	32	-
Solicitor	82	61	21	-
Purchasing	18	-	18	-
Controller	47	-	47	-
Treasurer	5,598	5,571	27	-
Human Resources	47	-	47	-
Payroll Office	11	-	11	-
Central Telephone	24	-	24	-
Print Shop	-	-	-	-
Archives	3,107	3,070	37	-
Risk Management	9	-	9	-
Human Services	547	475	72	-
Fleet Management	142	-	142	-
Training	-	-	-	-
Voter Registration	520	28	492	-
Tax Assessment	1,236	1,133	103	-
Weights & Measurers	4	-	4	-
Tax Collectors	77	-	77	-
Tax Claims	14,441	14,298	143	-
Recorder of Deeds	746	694	52	-
Traffic Safety	306	228	78	-
Traffic Safety Mlr	-	-	-	-
Veteran's Affairs	155	-	155	-
Register of Wills	522	484	38	-
Sheriff	1,452	1,022	430	-
Coroner	75	-	75	-
Prothonotary	1,388	1,297	91	-
Clerk Courts	1,671	1,535	136	-
Public Defender	170	-	170	-

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

User Department	Total	Receipts	Check Process	Hotel Tax
District Attorney	1,007	255	752	-
Courts	1,381	265	1,116	-
District Justices	5,099	4,312	787	-
Constables	377	174	203	-
Divorce Masters	19	-	19	-
Controlled Subst	5,435	5,372	63	-
Juvenile Probation	1,792	1,453	339	-
Adult Probation	5,918	5,555	363	-
Youth Development Ctr	297	129	168	-
Maint Adults	11	-	11	-
Prison	2,790	977	1,813	-
Public Safety	6	-	6	-
EMA	148	110	38	-
Radiation Act	7	-	7	-
HazMat	24	-	24	-
Parks	5,634	5,298	336	-
Conservation	238	183	55	-
AG Land Pres	193	183	10	-
Planning	20	19	1	-
Coop Extension	96	54	42	-
Pleasant Acres	10,503	8,168	2,335	-
Human Services MLR	-	-	-	-
Children & Youth	7,989	6,294	1,695	-
Children & Youth MLR	-	-	-	-
E-911	5,090	4,504	586	-
E-911 Maintenance	9	-	9	-
Liquid Fuels	343	319	24	-
SC Training Ctr	-	-	-	-
Agency on Aging	3,538	2,677	861	-
Aging MLR	-	-	-	-
MH/MR	4,379	3,334	1,045	-
MH/MR MLR	-	-	-	-
Health Choices	342	255	87	-
Health Choices MLR	-	-	-	-
Domestic Relations	5,361	5,116	245	-
Domestic Relations MLR	-	-	-	-
Weatherization	34	19	15	-
CDBG	3,373	3,280	93	-
Public Relations	3	-	3	-

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

User Department	Total	Receipts	Check Process	Hotel Tax
Retirement Fund	5,510	5,472	38	-
Drug & Alcohol	1,382	1,224	158	-
ARRA Weatherization	115	19	96	-
HADF	-	-	-	-
HAP	-	-	-	-
MATP	-	-	-	-
State Food	-	-	-	-
CASSP	-	-	-	-
Hum Svcs County	-	-	-	-
Maint Juveniles	-	-	-	-
HMIS	-	-	-	-
Other	1,191	1,053	138	-
Subtotal	131,117	114,568	16,549	-
Total	131,117	114,568	16,549	-

YORK COUNTY, PENNSYLVANIA

Treasurer
Detail Allocation of
Receipts

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	5	0.039%	43		43		43
Information Services	74	0.584%	646		646		646
Commissioners	2,051	16.197%	17,910		17,910		17,910
Solicitor	7	0.055%	61		61		61
Treasurer	638	5.038%	5,571		5,571		5,571
Archives	336	2.653%	2,934		2,934	136	3,070
Human Services	52	0.411%	454		454	21	475
Voter Registration	3	0.024%	27		27	1	28
Tax Assessment	124	0.979%	1,083		1,083	50	1,133
Tax Claims	1,565	12.359%	13,666		13,666	632	14,298
Recorder of Deeds	76	0.600%	663		663	31	694
Traffic Safety	25	0.197%	218		218	10	228
Register of Wills	53	0.419%	463		463	21	484
Sheriff	112	0.884%	977		977	45	1,022
Prothonotary	142	1.121%	1,240		1,240	57	1,297
Clerk Courts	168	1.327%	1,467		1,467	68	1,535
District Attorney	28	0.221%	244		244	11	255
Courts	29	0.229%	253		253	12	265
District Justices	472	3.727%	4,121		4,121	191	4,312
Constables	19	0.150%	166		166	8	174
Controlled Subst	588	4.643%	5,134		5,134	238	5,372
Juvenile Probation	159	1.256%	1,389		1,389	64	1,453
Adult Probation	608	4.801%	5,309		5,309	246	5,555
Youth Development Ctr	14	0.111%	123		123	6	129
Prison	107	0.845%	934		934	43	977
EMA	12	0.095%	105		105	5	110
Parks	580	4.580%	5,064		5,064	234	5,298
Conservation	20	0.158%	175		175	8	183
AG Land Pres	20	0.158%	175		175	8	183
Planning	2	0.016%	18		18	1	19
Coop Extension	6	0.047%	52		52	2	54
Pleasant Acres	894	7.060%	7,807		7,807	361	8,168
Children & Youth	689	5.441%	6,016		6,016	278	6,294
E-911	493	3.893%	4,305		4,305	199	4,504
Liquid Fuels	35	0.276%	305		305	14	319
Agency on Aging	293	2.314%	2,559		2,559	118	2,677
MIH/MR	365	2.882%	3,187		3,187	147	3,334
Health Choices	28	0.221%	244		244	11	255
Domestic Relations	560	4.422%	4,890		4,890	226	5,116
Weatherization	2	0.016%	18		18	1	19
CDBG	359	2.835%	3,135		3,135	145	3,280
Retirement Fund	599	4.730%	5,230		5,230	242	5,472
Drug & Alcohol	134	1.058%	1,170		1,170	54	1,224
ARRA Weatherization	2	0.016%	18		18	1	19
Other	115	0.908%	1,005		1,005	48	1,053

YORK COUNTY, PENNSYLVANIA
Treasurer
Detail Allocation of
Receipts

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	12,663	100.000%	110,574	-	110,574	3,994	114,568
Second Allocation Total	9,888						
Total	12,663	100.000%	110,574	-	110,574	3,994	114,568

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

Source: Revenue Audit Trail

YORK COUNTY, PENNSYLVANIA

Treasurer
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	107	0.081%	13		13		13
Liability Insurance	1	0.001%	-		-		-
Property Insurance	1	0.001%	-		-		-
Retirement Administration	64	0.048%	8		8		8
County Maintenance	1,528	1.155%	184		184		184
Govt Center	594	0.449%	72		72		72
County Annex	326	0.247%	39		39		39
Information Services	998	0.755%	121		121		121
Commissioners	263	0.199%	32		32		32
Solicitor	171	0.129%	21		21		21
Purchasing	151	0.114%	18		18		18
Controller	393	0.297%	47		47		47
Treasurer	227	0.172%	27		27		27
Human Resources	372	0.281%	45		45	2	47
Payroll Office	91	0.069%	11		11	-	11
Central Telephone	194	0.147%	23		23	1	24
Archives	297	0.225%	36		36	1	37
Risk Management	71	0.054%	9		9	-	9
Human Services	567	0.429%	69		69	3	72
Fleet Management	1,137	0.860%	137		137	5	142
Voter Registration	3,927	2.969%	474		474	18	492
Tax Assessment	820	0.620%	99		99	4	103
Weights & Measurers	32	0.024%	4		4	-	4
Tax Collectors	612	0.463%	74		74	3	77
Tax Claims	1,144	0.865%	138		138	5	143
Recorder of Deeds	412	0.312%	50		50	2	52
Traffic Safety	617	0.467%	75		75	3	78
Veteran's Affairs	1,236	0.935%	149		149	6	155
Register of Wills	306	0.231%	37		37	1	38
Sheriff	3,428	2.592%	414		414	16	430
Coroner	594	0.449%	72		72	3	75
Prothonotary	727	0.550%	88		88	3	91
Clerk Courts	1,082	0.818%	131		131	5	136
Public Defender	1,355	1.025%	164		164	6	170
District Attorney	6,002	4.538%	725		725	27	752
Courts	8,914	6.740%	1,076		1,076	40	1,116
District Justices	6,286	4.753%	759		759	28	787
Constables	1,626	1.230%	196		196	7	203
Divorce Masters	150	0.113%	18		18	1	19

YORK COUNTY, PENNSYLVANIA

Treasurer
Detail Allocation of
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Controlled Subst	509	0.385%	61		61	2	63
Juvenile Probation	2,704	2.045%	327		327	12	339
Adult Probation	2,898	2.191%	350		350	13	363
Youth Development Ctr	1,345	1.017%	162		162	6	168
Maint Adults	90	0.068%	11		11	-	11
Prison	14,467	10.939%	1,747		1,747	66	1,813
Public Safety	47	0.036%	6		6	-	6
EMA	307	0.232%	37		37	1	38
Radiation Act	54	0.041%	7		7	-	7
HazMat	189	0.143%	23		23	1	24
Parks	2,681	2.027%	324		324	12	336
Conservation	435	0.329%	53		53	2	55
AG Land Pres	83	0.063%	10		10	-	10
Planning	12	0.009%	1		1	-	1
Coop Extension	335	0.253%	40		40	2	42
Pleasant Acres	18,636	14.092%	2,251		2,251	84	2,335
Children & Youth	13,530	10.231%	1,634		1,634	61	1,695
E-911	4,680	3.539%	565		565	21	586
E-911 Maintenance	78	0.059%	9		9	-	9
Liquid Fuels	195	0.147%	23		23	1	24
Agency on Aging	6,873	5.197%	830		830	31	861
MH/MR	8,338	6.305%	1,007		1,007	38	1,045
Health Choices	697	0.527%	84		84	3	87
Domestic Relations	1,956	1.479%	236		236	9	245
Weatherization	116	0.088%	14		14	1	15
CDBG	743	0.562%	90		90	3	93
Public Relations	26	0.020%	3		3	-	3
Retirement Fund	310	0.234%	37		37	1	38
Drug & Alcohol	1,257	0.950%	152		152	6	158
ARRA Weatherization	770	0.582%	93		93	3	96
Other	1,064	0.805%	130		130	8	138
Subtotal	132,248	100.000%	15,971.653	-	15,971.653	577.000	16,548.653
Second Allocation Total	127,424						
Total	132,248	100.000%	15,972	-	15,972	577	16,549

(A) Alloc basis: Transactions By Department(Expense & Payroll Checks)

Source: Expense Audit Trail & Payroll Checks

**York County, Pennsylvania
Human Resources**

The Human Resources department is responsible for areas concerning personnel management throughout the County. The department's main responsibilities are administration of employee benefits programs, risk liability and maintenance of personnel files and recording of personnel's conformity with policies, rules and regulations set by the County.

Costs relating to personnel administration are allocated to departments based on the number of employees in each department (excluding Pleasant Acres). Pleasant Acres employees, as well as the cost center have been excluded from the allocation base because they maintain their own Human Resources department.

Cost relating to the administration of employee benefits and risk liability are allocated based on the number of employees in each department.

Cost pertaining to Labor Relations, are allocated based on the number of union positions in each department.

Directly charged salaries as well as other non allowable costs have been excluded from the plan.

Ref: OMB Circular A-87, Attachment B, Section 10

2010 Actual

YORK COUNTY, PENNSYLVANIA
Human Resources
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	697,019		697,019	697,019
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	42,451	-	42,451	
Equipment Use	13,650	-	13,650	
Employee Benefits	189,343	8	189,351	
Liability Insurance	943	-	943	
Property Insurance	780	-	780	
Retirement Administration	2,201	5	2,206	
County Maintenance	28,403	1,791	30,194	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	33,295	5,636	38,931	
Commissioners	450	40	490	
Solicitor	13,228	290	13,518	
Purchasing	3,735	223	3,958	
Controller	2,105	55	2,160	
Treasurer	45	2	47	
Human Resources		2,623	2,623	
Payroll Office		1,084	1,084	
Central Telephone		1,175	1,175	
Print Shop		-	-	
Archives		2,461	2,461	
Risk Management		534	534	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>330,629</u>	<u>15,927</u>	<u>346,556</u>	<u>346,556</u>

2010 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>1,027,648</u>	<u>15,927</u>	<u>1,043,575</u>	<u>1,043,575</u>

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

	Total	General and Administration	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
Wages and Benefits							
Salaries & Wages	408,975	39,872	61,776	196,674	103,154	7,499	-
Other Expenses and Cost							
Advertising	20,606	2,009	3,113	9,909	5,197	378	-
Postage	83	8	13	40	21	2	-
Telephone	4,605	449	696	2,215	1,161	84	-
Training	3,030	295	458	1,457	764	56	-
Assoc Dues	1,320	129	199	635	333	24	-
Printing	3,128	305	472	1,504	789	57	-
Travel	687	67	104	330	173	13	-
Maintenance and Repairs	-	-	-	-	-	-	-
Contracted Services	24,513	2,390	3,703	11,788	6,183	449	-
Professional Services	115,278	38	1,530	1,175	112,535	-	-
Office Supplies	9,976	973	1,507	4,797	2,516	183	-
Parking	-	-	-	-	-	-	-
Arbitration Fees	104,788	-	-	-	104,788	-	-
ADA Expenses	-	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-	-
HIPPA Programs	-	-	-	-	-	-	-
Subscriptions	30	3	5	14	8	1	-
Capital Outlay	-	-	-	-	-	-	-
Departmental Expenditures	697,019	46,537	73,574	230,539	337,623	8,745	-
Cost Adjustments							
Deductions	-	-	-	-	-	-	-
Departmental Cost Adjustments							
	-	-	-	-	-	-	-
Functional Cost	697,019	46,537	73,574	230,539	337,623	8,745	-
Additions: 1st							
Central Service Centers	330,629	-	330,629	-	-	-	-
REALLOCATE ADMIN		(46,537)	7,789	24,797	13,006	945	-
Allocable Costs	1,027,648	-	411,992	255,336	350,629	9,690	-
Unallocated	-	-	-	-	-	-	-
1st Allocation	1,027,648	-	411,992	255,336	350,629	9,690	-
Additions: 2nd							
Central Service Centers	15,927	-	15,927	-	-	-	-
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	15,927	-	15,927	-	-	-	-
Unallocated	-	-	-	-	-	-	-
2nd Allocation	15,927	-	15,927	-	-	-	-
Total Allocated	1,043,575	-	427,919	255,336	350,629	9,690	-

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

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
County Maintenance	13,640	6,019	3,059	4,449	113	-
Govt Center	4,040	1,718	873	1,417	32	-
County Annex	3,305	1,504	763	1,010	28	-
Information Services	6,236	4,083	2,076	-	77	-
Commissioners	1,970	1,290	656	-	24	-
Solicitor	982	643	327	-	12	-
Purchasing	982	643	327	-	12	-
Controller	3,937	2,579	1,310	-	48	-
Treasurer	2,188	1,504	656	-	28	-
Human Resources	2,623	1,718	873	-	32	-
Payroll Office	1,008	669	327	-	12	-
Central Telephone	681	669	-	-	12	-
Print Shop	-	-	-	-	-	-
Archives	1,913	1,343	546	-	24	-
Risk Management	674	446	220	-	8	-
Human Services	2,920	2,011	873	-	36	-
Fleet Management	1,956	896	437	607	16	-
Training	-	-	-	-	-	-
Voter Registration	3,166	1,565	763	810	28	-
Tax Assessment	12,693	5,815	2,730	4,043	105	-
Weights & Measurers	337	223	110	-	4	-
Tax Collectors	5,146	5,146	-	-	-	-
Tax Claims	-	-	-	-	-	-
Recorder of Deeds	3,706	2,462	1,200	-	44	-
Traffic Safety	1,008	669	327	-	12	-
Traffic Safety Mlr	-	-	-	-	-	-
Veteran's Affairs	1,685	1,119	546	-	20	-
Register of Wills	3,703	1,788	873	1,010	32	-
Sheriff	50,882	23,040	11,248	16,178	416	-
Coroner	1,552	896	437	203	16	-
Prothonotary	11,641	5,591	2,513	3,436	101	-
Clerk Courts	19,053	8,499	3,932	6,469	153	-
Public Defender	12,805	7,157	3,496	2,023	129	-
District Attorney	36,662	19,910	9,721	6,672	359	-
Courts	31,615	17,894	7,535	5,863	323	-
District Justices	42,749	19,459	9,391	13,548	351	-
Constables	-	-	-	-	-	-
Divorce Masters	1,349	896	437	-	16	-
Controlled Subst	-	-	-	-	-	-
Juvenile Probation	30,958	13,645	6,552	10,515	246	-
Adult Probation	49,557	21,698	10,484	16,984	391	-
Youth Development Ctr	18,760	8,499	4,042	6,066	153	-
Maint Adults	-	-	-	-	-	-
Prison	231,955	97,306	45,542	87,352	1,755	-
Public Safety	337	223	110	-	4	-
EMA	2,023	1,343	656	-	24	-
Radiation Act	-	-	-	-	-	-
HazMat	-	-	-	-	-	-
Parks	14,761	7,157	2,622	4,853	129	-
Conservation	5,392	3,580	1,747	-	65	-

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

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Risk/Liability	Nonallocated
AG Land Pres	674	446	220	-	8	-
Planning	-	-	-	-	-	-
Coop Extension	3,372	2,239	1,093	-	40	-
Pleasant Acres	135,405	-	54,496	78,860	2,049	-
Human Services MLR	-	-	-	-	-	-
Children & Youth	66,649	30,420	14,853	20,827	549	-
Children & Youth MLR	-	-	-	-	-	-
E-911	55,404	26,393	12,560	15,975	476	-
E-911 Maintenance	1,411	669	327	403	12	-
Liquid Fuels	-	-	-	-	-	-
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	32,484	14,987	7,318	9,909	270	-
Aging MLR	-	-	-	-	-	-
MH/MR	63,549	29,974	14,633	18,401	541	-
MH/MR MLR	-	-	-	-	-	-
Health Choices	2,356	1,565	763	-	28	-
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	34,304	14,987	7,318	11,729	270	-
Drug & Alcohol	4,716	2,462	1,200	1,010	44	-
Other	36	25	(2)	7	5	-
Subtotal	1,043,575	427,919	255,336	350,629	9,690	-
Total	1,043,575	427,919	255,336	350,629	9,690	-

YORK COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Personnel Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.052%	214		214		214
County Maintenance	28.00	1.461%	6,019		6,019		6,019
Govt Center	8.00	0.417%	1,718		1,718		1,718
County Annex	7.00	0.365%	1,504		1,504		1,504
Information Services	19.00	0.991%	4,083		4,083		4,083
Commissioners	6.00	0.313%	1,290		1,290		1,290
Solicitor	3.00	0.156%	643		643		643
Purchasing	3.00	0.156%	643		643		643
Controller	12.00	0.626%	2,579		2,579		2,579
Treasurer	7.00	0.365%	1,504		1,504		1,504
Human Resources	8.00	0.417%	1,718		1,718		1,718
Payroll Office	3.00	0.156%	643		643	26	669
Central Telephone	3.00	0.156%	643		643	26	669
Archives	6.00	0.313%	1,290		1,290	53	1,343
Risk Management	2.00	0.104%	428		428	18	446
Human Services	9.00	0.469%	1,932		1,932	79	2,011
Fleet Management	4.00	0.209%	861		861	35	896
Voter Registration	7.00	0.365%	1,504		1,504	61	1,565
Tax Assessment	26.00	1.356%	5,587		5,587	228	5,815
Weights & Measurers	1.00	0.052%	214		214	9	223
Tax Collectors	23.00	1.200%	4,944		4,944	202	5,146
Recorder of Deeds	11.00	0.574%	2,365		2,365	97	2,462
Traffic Safety	3.00	0.156%	643		643	26	669
Veteran's Affairs	5.00	0.261%	1,075		1,075	44	1,119
Register of Wills	8.00	0.417%	1,718		1,718	70	1,788
Sheriff	103.00	5.373%	22,136		22,136	904	23,040
Coroner	4.00	0.209%	861		861	35	896
Prothonotary	25.00	1.304%	5,372		5,372	219	5,591
Clerk Courts	38.00	1.982%	8,166		8,166	333	8,499
Public Defender	32.00	1.669%	6,876		6,876	281	7,157
District Attorney	89.00	4.643%	19,129		19,129	781	19,910
Courts	80.00	4.173%	17,192		17,192	702	17,894
District Justices	87.00	4.538%	18,696		18,696	763	19,459
Divorce Masters	4.00	0.209%	861		861	35	896
Juvenile Probation	61.00	3.182%	13,110		13,110	535	13,645
Adult Probation	97.00	5.060%	20,847		20,847	851	21,698
Youth Development Ctr	38.00	1.982%	8,166		8,166	333	8,499
Prison	435.00	22.692%	93,489		93,489	3,817	97,306
Public Safety	1.00	0.052%	214		214	9	223
EMA	6.00	0.313%	1,290		1,290	53	1,343
Parks	32.00	1.669%	6,876		6,876	281	7,157
Conservation	16.00	0.835%	3,440		3,440	140	3,580
AG Land Pres	2.00	0.104%	428		428	18	446
Coop Extension	10.00	0.522%	2,151		2,151	88	2,239
Children & Youth	136.00	7.094%	29,227		29,227	1,193	30,420
E-911	118.00	6.155%	25,358		25,358	1,035	26,393
E-911 Maintenance	3.00	0.156%	643		643	26	669
Agency on Aging	67.00	3.495%	14,399		14,399	588	14,987
MH/MR	134.00	6.990%	28,798		28,798	1,176	29,974

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Health Choices	7.00	0.365%	1,504		1,504	61	1,565
Domestic Relations	67.00	3.495%	14,399		14,399	588	14,987
Public Relations	1.00	0.052%	214		214	9	223
Drug & Alcohol	11.00	0.574%	2,365		2,365	97	2,462
Other		0.000%	23		23	2	25
Subtotal	1,917	100.000%	411,992	-	411,992	15,927	427,919
Second Allocation Total	1,815						
Total	1,917	100.000%	411,992	-	411,992	15,927	427,919

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

Source: Payroll Statistics

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.043%	110		110		110
County Maintenance	28.00	1.198%	3,059		3,059		3,059
Govt Center	8.00	0.342%	873		873		873
County Annex	7.00	0.299%	763		763		763
Information Services	19.00	0.813%	2,076		2,076		2,076
Commissioners	6.00	0.257%	656		656		656
Solicitor	3.00	0.128%	327		327		327
Purchasing	3.00	0.128%	327		327		327
Controller	12.00	0.513%	1,310		1,310		1,310
Treasurer	6.00	0.257%	656		656		656
Human Resources	8.00	0.342%	873		873		873
Payroll Office	3.00	0.128%	327		327	-	327
Archives	5.00	0.214%	546		546	-	546
Risk Management	2.00	0.086%	220		220	-	220
Human Services	8.00	0.342%	873		873	-	873
Fleet Management	4.00	0.171%	437		437	-	437
Voter Registration	7.00	0.299%	763		763	-	763
Tax Assessment	25.00	1.068%	2,730		2,730	-	2,730
Weights & Measurers	1.00	0.043%	110		110	-	110
Recorder of Deeds	11.00	0.470%	1,200		1,200	-	1,200
Traffic Safety	3.00	0.128%	327		327	-	327
Veteran's Affairs	5.00	0.214%	546		546	-	546
Register of Wills	8.00	0.342%	873		873	-	873
Sheriff	103.00	4.405%	11,248		11,248	-	11,248
Coroner	4.00	0.171%	437		437	-	437
Prothonotary	23.00	0.984%	2,513		2,513	-	2,513
Clerk Courts	36.00	1.540%	3,932		3,932	-	3,932
Public Defender	32.00	1.369%	3,496		3,496	-	3,496
District Attorney	89.00	3.807%	9,721		9,721	-	9,721
Courts	69.00	2.951%	7,535		7,535	-	7,535
District Justices	86.00	3.678%	9,391		9,391	-	9,391
Divorce Masters	4.00	0.171%	437		437	-	437
Juvenile Probation	60.00	2.566%	6,552		6,552	-	6,552
Adult Probation	96.00	4.106%	10,484		10,484	-	10,484
Youth Development Ctr	37.00	1.583%	4,042		4,042	-	4,042
Prison	417.00	17.836%	45,542		45,542	-	45,542
Public Safety	1.00	0.043%	110		110	-	110
EMA	6.00	0.257%	656		656	-	656
Parks	24.00	1.027%	2,622		2,622	-	2,622
Conservation	16.00	0.684%	1,747		1,747	-	1,747
AG Land Pres	2.00	0.086%	220		220	-	220
Coop Extension	10.00	0.428%	1,093		1,093	-	1,093
Pleasant Acres	499.00	21.343%	54,496		54,496	-	54,496
Children & Youth	136.00	5.817%	14,853		14,853	-	14,853
E-911	115.00	4.919%	12,560		12,560	-	12,560
E-911 Maintenance	3.00	0.128%	327		327	-	327
Agency on Aging	67.00	2.866%	7,318		7,318	-	7,318
MH/MR	134.00	5.731%	14,633		14,633	-	14,633
Health Choices	7.00	0.299%	763		763	-	763
Domestic Relations	67.00	2.866%	7,318		7,318	-	7,318

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Public Relations	1.00	0.043%	110		110	-	110
Drug & Alcohol	11.00	0.470%	1,200		1,200	-	1,200
Other		0.000%	(2)		(2)	-	(2)
<hr/>							
Subtotal	2,338	100.000%	255,336	-	255,336	-	255,336
Second Allocation Total	2,237						
<hr/>							
Total	2,338	100.000%	255,336	-	255,336	-	255,336

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

Source: Payroll Statistics

YORK COUNTY, PENNSYLVANIA
Human Resources
Detail Allocation of
Labor Relations

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	22	1.269%	4,449		4,449		4,449
Govt Center	7	0.404%	1,417		1,417		1,417
County Annex	5	0.288%	1,010		1,010		1,010
Fleet Management	3	0.173%	607		607	-	607
Voter Registration	4	0.231%	810		810	-	810
Tax Assessment	20	1.153%	4,043		4,043	-	4,043
Weights & Measurers	-	0.000%	-		-	-	-
Registers of Wills	5	0.288%	1,010		1,010	-	1,010
Sheriff	80	4.614%	16,178		16,178	-	16,178
Coroner	1	0.058%	203		203	-	203
Prothonotary	17	0.980%	3,436		3,436	-	3,436
Clerk Courts	32	1.845%	6,469		6,469	-	6,469
Public Defender	10	0.577%	2,023		2,023	-	2,023
District Attorney	33	1.903%	6,672		6,672	-	6,672
Courts	29	1.672%	5,863		5,863	-	5,863
District Justices	67	3.864%	13,548		13,548	-	13,548
Divorce Masters	-	0.000%	-		-	-	-
Juvenile Probation	52	2.999%	10,515		10,515	-	10,515
Adult Probation	84	4.844%	16,984		16,984	-	16,984
Youth Development Ctr	30	1.730%	6,066		6,066	-	6,066
Prison	432	24.913%	87,352		87,352	-	87,352
Parks	24	1.384%	4,853		4,853	-	4,853
Pleasant Acres	390	22.491%	78,860		78,860	-	78,860
Children & Youth	103	5.940%	20,827		20,827	-	20,827
E-911	79	4.558%	15,975		15,975	-	15,975
E-911 Maintenance	2	0.115%	403		403	-	403
Agency on Aging	49	2.826%	9,909		9,909	-	9,909
MH/MR	91	5.248%	18,401		18,401	-	18,401
Domestic Relations	58	3.345%	11,729		11,729	-	11,729
Drug & Alcohol	5	0.288%	1,010		1,010	-	1,010
Other		0.000%	7		7	-	7
<hr/>							
Subtotal	1,734	100.000%	350,629	-	350,629	-	350,629
Second Allocation Total	1,700						
<hr/>							
Total	1,734	100.000%	350,629	-	350,629	-	350,629

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

Source: Payroll Statistics

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.042%	4		4		4
County Maintenance	28.00	1.166%	113		113		113
Govt Center	8.00	0.333%	32		32		32
County Annex	7.00	0.291%	28		28		28
Information Services	19.00	0.791%	77		77		77
Commissioners	6.00	0.250%	24		24		24
Solicitor	3.00	0.125%	12		12		12
Purchasing	3.00	0.125%	12		12		12
Controller	12.00	0.500%	48		48		48
Treasurer	7.00	0.291%	28		28		28
Human Resources	8.00	0.333%	32		32		32
Payroll Office	3.00	0.125%	12		12	-	12
Central Telephone	3.00	0.125%	12		12	-	12
Archives	6.00	0.250%	24		24	-	24
Risk Management	2.00	0.083%	8		8	-	8
Human Services	9.00	0.375%	36		36	-	36
Fleet Management	4.00	0.167%	16		16	-	16
Voter Registration	7.00	0.291%	28		28	-	28
Tax Assessment	26.00	1.082%	105		105	-	105
Weights & Measurers	1.00	0.042%	4		4	-	4
Recorder of Deeds	11.00	0.458%	44		44	-	44
Traffic Safety	3.00	0.125%	12		12	-	12
Veteran's Affairs	5.00	0.208%	20		20	-	20
Register of Wills	8.00	0.333%	32		32	-	32
Sheriff	103.00	4.288%	416		416	-	416
Coroner	4.00	0.167%	16		16	-	16
Prothonotary	25.00	1.041%	101		101	-	101
Clerk Courts	38.00	1.582%	153		153	-	153
Public Defender	32.00	1.332%	129		129	-	129
District Attorney	89.00	3.705%	359		359	-	359
Courts	80.00	3.331%	323		323	-	323
District Justices	87.00	3.622%	351		351	-	351
Divorce Masters	4.00	0.167%	16		16	-	16
Juvenile Probation	61.00	2.540%	246		246	-	246
Adult Probation	97.00	4.038%	391		391	-	391
Youth Development Ctr	38.00	1.582%	153		153	-	153
Prison	435.00	18.110%	1,755		1,755	-	1,755
Public Safety	1.00	0.042%	4		4	-	4
EMA	6.00	0.250%	24		24	-	24
Parks	32.00	1.332%	129		129	-	129

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Conservation	16.00	0.666%	65		65	-	65
AG Land Pres	2.00	0.083%	8		8	-	8
Coop Extension	10.00	0.416%	40		40	-	40
Pleasant Acres	508.00	21.149%	2,049		2,049	-	2,049
Children & Youth	136.00	5.662%	549		549	-	549
E-911	118.00	4.913%	476		476	-	476
E-911 Maintenance	3.00	0.125%	12		12	-	12
Agency on Aging	67.00	2.789%	270		270	-	270
MH/MR	134.00	5.579%	541		541	-	541
Health Choices	7.00	0.291%	28		28	-	28
Domestic Relations	67.00	2.789%	270		270	-	270
Public Relations	1.00	0.042%	4		4	-	4
Drug & Alcohol	11.00	0.458%	44		44	-	44
Other		0.000%	5		5	-	5
<hr/>							
Subtotal	2,402	100.000%	9,690	-	9,690	-	9,690
Second Allocation Total	2,300						
<hr/>							
Total	2,402	100.000%	9,690	-	9,690	-	9,690

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

**York County, Pennsylvania
Payroll Office**

The payroll office performs several activities including the preparation of bi-weekly payroll, year-end W-2 reports, as well as other miscellaneous duties associated with the payroll function.

Costs associated with the Payroll Office, are allocated to departments based on the total number of paychecks issued by each department in 2010.

Ref: OMB Circular A-87, Attachment B, Section 10

2010 Actual

YORK COUNTY, PENNSYLVANIA
Payroll Office
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	125,472		125,472	125,472
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	-	-	-	
Employee Benefits	38,518	1	38,519	
Liability Insurance	320	-	320	
Property Insurance	-	-	-	
Retirement Administration	824	2	826	
County Maintenance	-	-	-	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	161,556	27,396	188,952	
Commissioners	121	11	132	
Solicitor	-	-	-	
Purchasing	493	29	522	
Controller	216	6	222	
Treasurer	11	-	11	
Human Resources	982	26	1,008	
Payroll Office		407	407	
Central Telephone		262	262	
Print Shop		-	-	
Archives		1,249	1,249	
Risk Management		200	200	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>203,041</u>	<u>29,589</u>	<u>232,630</u>	<u>232,630</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>328,513</u></u>	<u><u>29,589</u></u>	<u><u>358,102</u></u>	<u><u>358,102</u></u>

2010 Actual

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

	Total	General and Administration	Payroll Processing
<u>Wages and Benefits</u>			
Salaries & Wages	115,615		115,615
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		
Telephone	996		996
Printing	-		
Contracted Services	5,268		5,268
Equipment Rental	-		
Maintenance and Repairs	-		
Office Equipment	-		
Computer Forms	1,147		1,147
Office Supplies	2,446		2,446
	-		
Departmental Expenditures	125,472	-	125,472
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments	-		
Functional Cost	125,472	-	125,472
Additions: 1st Central Service Centers	203,041	203,041	
REALLOCATE ADMIN		(203,041)	203,041

2010 Actual

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

	<u>Total</u>	<u>General and Administration</u>	<u>Payroll Processing</u>
Allocable Costs	328,513	-	328,513
Unallocated	-		
1st Allocation	<u>328,513</u>	<u>-</u>	<u>328,513</u>
Additions: 2nd Central Service Centers	29,589	29,589	
REALLOCATE ADMIN		(29,589)	29,589
Allocable Costs	<u>29,589</u>	<u>-</u>	<u>29,589</u>
Unallocated	-		
2nd Allocation	<u>29,589</u>	<u>-</u>	<u>29,589</u>
Total Allocated	<u><u>358,102</u></u>	<u><u>-</u></u>	<u><u>358,102</u></u>

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

User Department	Total	Payroll Processing
County Maintenance	3,791	3,791
Govt Center	1,084	1,084
County Annex	949	949
Information Services	2,572	2,572
Commissioners	811	811
Solicitor	407	407
Purchasing	407	407
Controller	1,626	1,626
Treasurer	995	995
Human Resources	1,084	1,084
Payroll Office	407	407
Central Telephone	445	445
Print Shop	-	-
Archives	837	837
Risk Management	295	295
Human Services	1,283	1,283
Fleet Management	593	593
Training	-	-
Voter Registration	1,038	1,038
Tax Assessment	3,854	3,854
Weights & Measurers	148	148
Tax Collectors	3,454	3,454
Tax Claims	-	-
Recorder of Deeds	1,675	1,675
Traffic Safety	496	496
Veteran's Affairs	791	791
Register of Wills	1,236	1,236
Sheriff	15,316	15,316
Coroner	643	643
Prothonotary	3,655	3,655
Clerk Courts	5,582	5,582
Public Defender	4,741	4,741
District Attorney	13,191	13,191
Courts	11,804	11,804
District Justices	12,843	12,843
Divorce Masters	593	593
Juvenile Probation	8,990	8,990
Adult Probation	14,324	14,324
Youth Development Ctr	5,683	5,683
Prison	64,373	64,373
Public Safety	148	148
EMA	888	888

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

<u>User Department</u>	<u>Total</u>	<u>Payroll Processing</u>
Parks	4,741	4,741
Conservation	2,372	2,372
AG Land Pres	349	349
Coop Extension	1,481	1,481
Pleasant Acres	75,339	75,339
Children & Youth	20,155	20,155
E-911	17,390	17,390
Agency on Aging	9,982	9,982
MH/MR	19,859	19,859
Health Choices	1,038	1,038
Domestic Relations	9,982	9,982
Public Relations	148	148
Drug & Alcohol	1,631	1,631
Other	3	3
<hr/>		
Subtotal	358,102	358,102
<hr/>		
Total	<u>358,102</u>	<u>358,102</u>

YORK COUNTY, PENNSYLVANIA
Payroll Office
Detail Allocation of
Payroll Processing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	26	0.041%	135		135		135
County Maintenance	728	1.154%	3,791		3,791		3,791
Govt Center	208	0.330%	1,084		1,084		1,084
County Annex	182	0.289%	949		949		949
Information Services	494	0.783%	2,572		2,572		2,572
Commissioners	156	0.247%	811		811		811
Solicitor	78	0.124%	407		407		407
Purchasing	78	0.124%	407		407		407
Controller	312	0.495%	1,626		1,626		1,626
Treasurer	191	0.303%	995		995		995
Human Resources	208	0.330%	1,084		1,084		1,084
Payroll Office	78	0.124%	407		407		407
Central Telephone	78	0.124%	407			38	445
Print Shop	-	0.000%	-		-	-	-
Archives	147	0.233%	765		765	72	837
Risk Management	52	0.082%	269		269	26	295
Human Services	225	0.357%	1,173		1,173	110	1,283
Fleet Management	104	0.165%	542		542	51	593
Training	-	0.000%	-		-	-	-
Voter Registration	182	0.289%	949		949	89	1,038
Tax Assessment	676	1.072%	3,522		3,522	332	3,854
Weights & Measurers	26	0.041%	135		135	13	148
Tax Collectors	606	0.961%	3,157		3,157	297	3,454
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	294	0.466%	1,531		1,531	144	1,675
Traffic Safety	87	0.138%	453		453	43	496
Veteran's Affairs	139	0.220%	723		723	68	791
Register of Wills	217	0.344%	1,130		1,130	106	1,236
Sheriff	2,687	4.261%	13,998		13,998	1,318	15,316
Coroner	113	0.179%	588		588	55	643
Prothonotary	641	1.017%	3,341		3,341	314	3,655
Clerk Courts	979	1.553%	5,102		5,102	480	5,582
Public Defender	832	1.319%	4,333		4,333	408	4,741
District Attorney	2,314	3.670%	12,056		12,056	1,135	13,191
Courts	2,071	3.284%	10,788		10,788	1,016	11,804
District Justices	2,253	3.573%	11,738		11,738	1,105	12,843
Divorce Masters	104	0.165%	542		542	51	593
Juvenile Probation	1,577	2.501%	8,216		8,216	774	8,990
Adult Probation	2,513	3.985%	13,091		13,091	1,233	14,324
Youth Development Ctr	997	1.581%	5,194		5,194	489	5,683
Prison	11,293	17.909%	58,833		58,833	5,540	64,373
Public Safety	26	0.041%	135		135	13	148
EMA	156	0.247%	811		811	77	888
Parks	832	1.319%	4,333		4,333	408	4,741
Conservation	416	0.660%	2,168		2,168	204	2,372
AG Land Pres	61	0.097%	319		319	30	349

YORK COUNTY, PENNSYLVANIA
Payroll Office
Detail Allocation of
Payroll Processing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Coop Extension	260	0.412%	1,353		1,353	128	1,481
Pleasant Acres	13,217	20.960%	68,856		68,856	6,483	75,339
Children & Youth	3,536	5.607%	18,420		18,420	1,735	20,155
E-911	3,051	4.838%	15,893		15,893	1,497	17,390
E-911 Maintenance	78	0.124%	407		407	38	445
Agency on Aging	1,751	2.777%	9,123		9,123	859	9,982
MH/MR	3,484	5.525%	18,150		18,150	1,709	19,859
Health Choices	182	0.289%	949		949	89	1,038
Domestic Relations	1,751	2.777%	9,123		9,123	859	9,982
Public Relations	26	0.041%	135		135	13	148
Drug & Alcohol	286	0.454%	1,491		1,491	140	1,631
Other		0.000%	3		3	-	3
<hr/>							
Subtotal	63,059	100.000%	328,513	-	328,513	29,589	358,102
Second Allocation Total	60,320						
<hr/>							
Total	63,059	100.000%	328,513	-	328,513	29,589	358,102

(A) Alloc basis:

Payroll Checks Issued By Department

Source:

Payroll Statistics

2010 Actual

**York County, Pennsylvania
Central Telephone**

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

Costs associated with the Switchboard operator, are allocated to departments based on the number of telephone lines in each department.

Telephone line charges, are directly charged to all departments and have been credited in this plan.

Ref: OMB Circular A-87, Attachment B, Section 10

2010 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	101,838		101,838	101,838
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	5,476	-	5,476	
Employee Benefits	13,328	-	13,328	
Liability Insurance	247	-	247	
Property Insurance	-	-	-	
Retirement Administration	-	-	-	
County Maintenance	-	-	-	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	225	37	262	
Commissioners	224	20	244	
Solicitor	-	-	-	
Purchasing	190	11	201	
Controller	1,376	36	1,412	
Treasurer	23	1	24	
Human Resources	655	26	681	
Payroll Office	407	38	445	
Central Telephone		2,548	2,548	
Print Shop	-	-	-	
Archives	-	-	-	
Risk Management		200	200	
Human Services	-	-	-	
Fleet Management	-	-	-	
Training	-	-	-	
Total Allocated Additions	<u>22,151</u>	<u>2,917</u>	<u>25,068</u>	<u>25,068</u>
Departmental Cost Adjustments				
Direct Telephone	-		-	
	-		-	
	-		-	

2010 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>123,989</u>	<u>2,917</u>	<u>126,906</u>	<u>126,906</u>

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

	Total	General and Administration	Telephone Services
<u>Wages and Benefits</u>			
Salaries & Wages	18,508		18,508
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		-
Telephone	83,529		83,529
Office Supplies	(199)		(199)
Departmental Expenditures	101,838	-	101,838
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Direct Telephone	-		
	-		
Functional Cost	101,838	-	101,838
Additions: 1st			
Central Service Centers	22,151	22,151	
REALLOCATE ADMIN		(22,151)	22,151
Allocable Costs	123,989	-	123,989
Unallocated	-		
1st Allocation	123,989	-	123,989
Additions: 2nd			
Central Service Centers	2,917	2,917	

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

	Total	General and Administration	Telephone Services
REALLOCATE ADMIN		(2,917)	2,917
Allocable Costs	2,917	-	2,917
Unallocated	-		
2nd Allocation	2,917	-	2,917
Total Allocated	126,906	-	126,906

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

User Department	Total	Telephone Services
County Maintenance	2,482	2,482
Govt Center	-	-
County Annex	-	-
Satellite Building	-	-
Admin Building	-	-
Information Services	2,874	2,874
Commissioners	1,241	1,241
Solicitor	196	196
Purchasing	262	262
Controller	1,241	1,241
Treasurer	588	588
Human Resources	1,175	1,175
Payroll Office	262	262
Central Telephone	2,548	2,548
Archives	335	335
Risk Management	269	269
Human Services	805	805
Fleet Management	-	-
Training	-	-
Voter Registration	-	-
Tax Assessment	3,486	3,486
Weights & Measurers	133	133
Recorder of Deeds	603	603
Traffic Safety	269	269
Traffic Safety Mlr	-	-
Veteran's Affairs	269	269
Register of Wills	871	871
Sheriff	4,625	4,625
Coroner	269	269
Prothonotary	2,615	2,615
Clerk Courts	2,949	2,949
Public Defender	2,480	2,480
District Attorney	7,375	7,375
Courts	11,398	11,398
District Justices	6,101	6,101
Divorce Masters	470	470
Juvenile Probation	2,213	2,213
Adult Probation	3,486	3,486
Youth Development Ctr	1,608	1,608
Prison	20,515	20,515
EMA	68	68

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

User Department	Total	Telephone Services
Parks	1,274	1,274
Conservation	805	805
AG Land Pres	201	201
Planning	470	470
Coop Extension	1,810	1,810
Pleasant Acres	11,463	11,463
Children & Youth	2,949	2,949
E-911	1,006	1,006
SC Training Ctr	-	-
Agency on Aging	6,838	6,838
MH/MR	2,748	2,748
Domestic Relations	7,777	7,777
Drug & Alcohol	603	603
Other	2,680	2,680
Subtotal	126,906	126,906
Total	126,906	126,906

YORK COUNTY, PENNSYLVANIA
Central Telephone
Detail Allocation of
Telephone Services

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	38	2.002%	2,482		2,482		2,482
Information Services	44	2.318%	2,874		2,874		2,874
Commissioners	19	1.001%	1,241		1,241		1,241
Solicitor	3	0.158%	196		196		196
Purchasing	4	0.211%	262		262		262
Controller	19	1.001%	1,241		1,241		1,241
Treasurer	9	0.474%	588		588		588
Human Resources	18	0.948%	1,175		1,175		1,175
Payroll Office	4	0.211%	262		262		262
Central Telephone	39	2.055%	2,548		2,548		2,548
Archives	5	0.263%	326		326	9	335
Risk Management	4	0.211%	262		262	7	269
Human Services	12	0.632%	784		784	21	805
Voter Registration	-	0.000%	-		-	-	-
Tax Assessment	52	2.740%	3,397		3,397	89	3,486
Weights & Measurers	2	0.105%	130		130	3	133
Recorder of Deeds	9	0.474%	588		588	15	603
Traffic Safety	4	0.211%	262		262	7	269
Veteran's Affairs	4	0.211%	262		262	7	269
Register of Wills	13	0.685%	849		849	22	871
Sheriff	69	3.635%	4,507		4,507	118	4,625
Coroner	4	0.211%	262		262	7	269
Prothonotary	39	2.055%	2,548		2,548	67	2,615
Clerk Courts	44	2.318%	2,874		2,874	75	2,949
Public Defender	37	1.949%	2,417		2,417	63	2,480
District Attorney	110	5.796%	7,186		7,186	189	7,375
Courts	170	8.957%	11,106		11,106	292	11,398
District Justices	91	4.795%	5,945		5,945	156	6,101
Divorce Masters	7	0.369%	458		458	12	470
Juvenile Probation	33	1.739%	2,156		2,156	57	2,213
Adult Probation	52	2.740%	3,397		3,397	89	3,486
Youth Development Ctr	24	1.264%	1,567		1,567	41	1,608
Prison	306	16.122%	19,990		19,990	525	20,515
EMA	1	0.053%	66		66	2	68
Parks	19	1.001%	1,241		1,241	33	1,274
Conservation	12	0.632%	784		784	21	805
AG Land Pres	3	0.158%	196		196	5	201
Planning	7	0.369%	458		458	12	470
Coop Extension	27	1.423%	1,764		1,764	46	1,810
Pleasant Acres	171	9.009%	11,170		11,170	293	11,463
Children & Youth	44	2.318%	2,874		2,874	75	2,949

YORK COUNTY, PENNSYLVANIA
Central Telephone
Detail Allocation of
Telephone Services

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
E-911	15	0.790%	980		980	26	1,006
Agency on Aging	102	5.374%	6,663		6,663	175	6,838
MH/MR	41	2.160%	2,678		2,678	70	2,748
Health Choices	2	0.105%	130		130	3	133
Domestic Relations	116	6.112%	7,578		7,578	199	7,777
Public Relations	1	0.053%	66		66	2	68
Drug & Alcohol	9	0.474%	588		588	15	603
Other	40	2.107%	2,611		2,611	69	2,680
<hr/>							
Subtotal	1,898	100.000%	123,989	-	123,989	2,917	126,906
Second Allocation Total	1,701						
<hr/>							
Total	1,898	100.000%	123,989	-	123,989	2,917	126,906

(A) Alloc basis:

Number of Lines By Department

Source:

Telephone Directory

**York County, Pennsylvania
Print Shop**

The Print Shop department was responsible for making duplicates for various departments throughout the County. The services provided by the Print Shop department were terminated at the end of 2006.

Ref: OMB Circular A-87, Attachment B, Section 10

**York County, Pennsylvania
Archives**

The storing of records is crucial for all counties. The County's record storing process comprises the storage of in-active records for approximately thirty County offices, the process of keeping recently made archival records and removing the remainder for destruction on a timely basis. Each phase in the process is both archival and record storage related.

Costs associated with the Archives Department that are associated with time spent serving the general public are included in Nonallocable and have not been allocated to any department.

Costs associated with the Archives department that are not associated with serving the general public, are allocated to departments based on the number of boxes stored by each department for 2010.

Ref: OMB Circular A-87, Attachment B, Section 10

2010 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	240,740		240,740	240,740
Deductions			-	
Exp Reimb	<u>(24,734)</u>		<u>(24,734)</u>	
Total Deductions	(24,734)	-	(24,734)	(24,734)
Allocated Additions				
Building Use	103,397	-	103,397	
Equipment Use	7,603	-	7,603	
Employee Benefits	87,907	4	87,911	
Liability Insurance	634	-	634	
Property Insurance	1,902	-	1,902	
Retirement Administration	1,377	3	1,380	
County Maintenance	71,315	1,258	72,573	
Information Services	8,150	1,372	9,522	
Commissioners	699	63	762	
Solicitor	3,307	73	3,380	
Purchasing	1,195	71	1,266	
Controller	4,913	138	5,051	
Treasurer	2,970	137	3,107	
Human Resources	1,860	53	1,913	
Payroll Office	765	72	837	
Central Telephone	326	9	335	
Print Shop	-	-	-	
Archives		391	391	
Risk Management		401	401	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>298,320</u>	<u>4,045</u>	<u>302,365</u>	<u>302,365</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>514,326</u>	<u>4,045</u>	<u>518,371</u>	<u>518,371</u>

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

	Total	General and Administration	Records Management	Nonallocable
<u>Wages and Benefits</u>				
Salaries & Wages	223,092	32,311	99,458	91,323
	-			
<u>Other Expenses and Cost</u>				
Fuel		-	-	-
Supplies	1,989	288	887	814
Telephone	1,223	177	545	501
Utilities		-	-	-
Microfilming	1,435	208	640	587
Equipment Rental	960	139	428	393
Travel	46	7	21	19
Grant Expense		-	-	-
Contracted Services	8,526	1,235	3,801	3,490
Restoration Exp	2,410	349	1,074	987
Maintenance & Repairs		-	-	-
Office Equipment		-	-	-
Office Supplies	719	104	321	294
Professional Services	340	49	152	139
Training and Staff Development		-	-	-
Pamphlet Subscription		-	-	-
Departmental Expenditures	240,740	34,867	107,326	98,547
<u>Cost Adjustments</u>				
Deductions	(24,734)	(3,582)	(11,027)	(10,125)
Departmental Cost Adjustments				
	-			
Functional Cost	216,006	31,285	96,299	88,422

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

	Total	General and Administration	Records Management	Nonallocable
Additions: 1st Central Service Centers	298,320	298,320		
REALLOCATE ADMIN		(329,605)	171,830	157,775
Allocable Costs	514,326	-	268,129	246,197
Unallocated	(246,197)			(246,197)
1st Allocation	268,129	-	268,129	-
Additions: 2nd Central Service Centers	4,045	4,045		
REALLOCATE ADMIN		(4,045)	2,109	1,936
Allocable Costs	4,045	-	2,109	1,936
Unallocated	(1,936)			(1,936)
2nd Allocation	2,109	-	2,109	-
Total Allocated	270,238	-	270,238	-

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

User Department	Total	Records Management	Nonallocable
Commissioners	2,327	2,327	-
Controller	9,797	9,797	-
Treasurer	1,421	1,421	-
Human Resources	2,461	2,461	-
Payroll Office	1,249	1,249	-
Archives	391	391	-
Human Services	838	838	-
Voter Registration	3,810	3,810	-
Tax Assessment	2,339	2,339	-
Recorder of Deeds	1,925	1,925	-
Veteran's Affairs	192	192	-
Register of Wills	21,926	21,926	-
Sheriff	4,040	4,040	-
Coroner	162	162	-
Prothonotary	22,234	22,234	-
Clerk Courts	65,663	65,663	-
Public Defender	18,713	18,713	-
District Attorney	36,108	36,108	-
Courts	14,950	14,950	-
Divorce Masters	154	154	-
Juvenile Probation	4,976	4,976	-
Adult Probation	13,054	13,054	-
Youth Development Ctr	384	384	-
Prison	143	143	-
EMA	530	530	-
Conservation	1,087	1,087	-
AG Land Pres	11	11	-
Planning	11	11	-
Coop Extension	106	106	-
Pleasant Acres	500	500	-
Children & Youth	17,780	17,780	-
SC Training Ctr	162	162	-
Agency on Aging	4,762	4,762	-
MH/MR	1,684	1,684	-
Health Choices	98	98	-
Domestic Relations	11,026	11,026	-
Other	261	261	-
Subtotal	270,238	270,238	-
Total	270,238	270,238	-

YORK COUNTY, PENNSYLVANIA
Archives
Detail Allocation of
Records Management

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	6	0.021%	56		56		56
Commissioners	244	0.868%	2,327		2,327		2,327
Controller	1,027	3.654%	9,797		9,797		9,797
Treasurer	149	0.530%	1,421		1,421		1,421
Human Resources	258	0.918%	2,461		2,461		2,461
Payroll Office	131	0.466%	1,249		1,249		1,249
Archives	41	0.146%	391		391		391
Risk Management	33	0.117%	314		314	3	317
Human Services	87	0.310%	831		831	7	838
Voter Registration	396	1.409%	3,778		3,778	32	3,810
Tax Assessment	243	0.865%	2,319		2,319	20	2,339
Recorder of Deeds	200	0.712%	1,909		1,909	16	1,925
Veteran's Affairs	20	0.071%	190		190	2	192
Register of Wills	2,279	8.109%	21,743		21,743	183	21,926
Sheriff	420	1.494%	4,006		4,006	34	4,040
Coroner	17	0.060%	161		161	1	162
Prothonotary	2,311	8.223%	22,048		22,048	186	22,234
Clerk Courts	6,825	24.285%	65,115		65,115	548	65,663
Public Defender	1,945	6.921%	18,557		18,557	156	18,713
District Attorney	3,753	13.354%	35,806		35,806	302	36,108
Courts	1,554	5.529%	14,825		14,825	125	14,950
Divorce Masters	16	0.057%	153		153	1	154
Juvenile Probation	517	1.840%	4,934		4,934	42	4,976
Adult Probation	1,357	4.828%	12,945		12,945	109	13,054
Youth Development Ctr	40	0.142%	381		381	3	384
Prison	15	0.053%	142		142	1	143
EMA	55	0.196%	526		526	4	530
Parks	1	0.004%	11		11	-	11
Conservation	113	0.402%	1,078		1,078	9	1,087
AG Land Pres	1	0.004%	11		11	-	11
Planning	1	0.004%	11		11	-	11
Coop Extension	11	0.039%	105		105	1	106
Pleasant Acres	52	0.185%	496		496	4	500
Children & Youth	1,848	6.576%	17,632		17,632	148	17,780
E-911	14	0.050%	134		134	1	135
SC Training Ctr	17	0.060%	161		161	1	162
Agency on Aging	495	1.761%	4,722		4,722	40	4,762
MH/MR	175	0.623%	1,670		1,670	14	1,684
Health Choices	10	0.036%	97		97	1	98
Domestic Relations	1,146	4.078%	10,934		10,934	92	11,026
Drug & Alcohol	254	0.904%	2,424		2,424	20	2,444
Other	27	0.096%	258		258	3	261
<hr/>							
Subtotal	28,104	100.000%	268,129	-	268,129	2,109	270,238
Second Allocation Total	26,248						
<hr/>							
Total	28,104	100.000%	268,129	-	268,129	2,109	270,238

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

Source: Archives

**York County, Pennsylvania
Risk Management**

The Risk Management department handles workers' compensation and injury related claims filed with the County on behalf of its employees.

Cost associated with the Risk Management department, are allocated to departments based on the number of employees in each department for 2010.

Ref: OMB Circular A-87, Attachment B, Section 10

2010 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	79,388		79,388	79,388
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	6,740	-	6,740	
Equipment Use	52	-	52	
Employee Benefits	53,415	2	53,417	
Liability Insurance	205	-	205	
Property Insurance	124	-	124	
Retirement Administration	553	1	554	
County Annex	-	-	-	
Information Services	9,493	1,601	11,094	
Commissioners	90	8	98	
Solicitor	3,307	73	3,380	
Purchasing	664	40	704	
Controller	263	7	270	
Treasurer	9	-	9	
Human Resources	656	18	674	
Payroll Office	269	26	295	
Central Telephone	262	7	269	
Print Shop	-	-	-	
Archives	314	3	317	
Risk Management		133	133	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>80,925</u>	<u>2,203</u>	<u>83,128</u>	<u>83,128</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>160,313</u></u>	<u><u>2,203</u></u>	<u><u>162,516</u></u>	<u><u>162,516</u></u>

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

	Total	General and Administration	Safety Admin
<u>Wages and Benefits</u>			
Salaries & Wages	75,117		75,117
	-		
<u>Other Expenses and Cost</u>			
Telephone	896		896
Training	-		-
Contracted Services	1,564		1,564
Professional Services	-		-
Maintenance & Repairs	37		37
Office Equipment	-		-
Office Supplies	1,462		1,462
Lease/ Purchase Agreement	-		-
Printing	49		49
Travel	263		263
Capital Outlay	-		-
Departmental Expenditures	79,388	-	79,388
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments	-		
Functional Cost	79,388	-	79,388
<u>Additions: 1st</u>			
Central Service Centers	80,925	80,925	
REALLOCATE ADMIN		(80,925)	80,925
Allocable Costs	160,313	-	160,313
Unallocated	-		-
1st Allocation	160,313	-	160,313
<u>Additions: 2nd</u>			
Central Service Centers	2,203	2,203	
REALLOCATE ADMIN		(2,203)	2,203
Allocable Costs	2,203	-	2,203
Unallocated	-		-
2nd Allocation	2,203	-	2,203
Total Allocated	162,516	-	162,516

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

User Department	Total	Safety Admin
Retirement Administration	67	67
County Maintenance	1,869	1,869
Govt Center	534	534
County Annex	467	467
Information Services	1,268	1,268
Commissioners	401	401
Solicitor	200	200
Purchasing	200	200
Controller	802	802
Treasurer	467	467
Human Resources	534	534
Payroll Office	200	200
Central Telephone	200	200
Archives	401	401
Risk Management	133	133
Human Services	610	610
Fleet Management	272	272
Training	-	-
Voter Registration	474	474
Tax Assessment	1,760	1,760
Weights & Measurers	68	68
Tax Collectors	-	-
Tax Claims	-	-
Recorder of Deeds	745	745
Traffic Safety	203	203
Traffic Safety Mlr	-	-
Veteran's Affairs	338	338
Register of Wills	542	542
Sheriff	6,973	6,973
Coroner	272	272
Prothonotary	1,693	1,693
Clerk Courts	2,573	2,573
Public Defender	2,166	2,166
District Attorney	6,026	6,026
Courts	5,417	5,417
District Justices	5,891	5,891
Constables	-	-
Divorce Masters	272	272

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

User Department	Total	Safety Admin
Controlled Subst	-	-
Juvenile Probation	4,131	4,131
Adult Probation	6,566	6,566
Youth Development Ctr	2,573	2,573
Maint Adults	-	-
Prison	29,452	29,452
Public Safety	68	68
EMA	407	407
Radiation Act	-	-
HazMat	-	-
Parks	2,166	2,166
Conservation	1,083	1,083
AG Land Pres	135	135
Planning	-	-
Coop Extension	677	677
Pleasant Acres	34,395	34,395
Human Services MLR	-	-
Children & Youth	9,208	9,208
Children & Youth MLR	-	-
E-911	7,990	7,990
E-911 Maintenance	203	203
Liquid Fuels	-	-
SC Training Ctr	-	-
Agency on Aging	4,536	4,536
Aging MLR	-	-
MH/MR	9,073	9,073
MH/MR MLR	-	-
Health Choices	474	474
Health Choices MLR	-	-
Domestic Relations	4,536	4,536
Drug & Alcohol	745	745
Other	(8)	(8)
<hr/>		
Subtotal	162,516	162,516
<hr/>		
Total	162,516	162,516

YORK COUNTY, PENNSYLVANIA
Risk Management
Detail Allocation of
Safety Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.042%	67		67		67
County Maintenance	28.00	1.166%	1,869		1,869		1,869
Govt Center	8.00	0.333%	534		534		534
County Annex	7.00	0.291%	467		467		467
Information Services	19.00	0.791%	1,268		1,268		1,268
Commissioners	6.00	0.250%	401		401		401
Solicitor	3.00	0.125%	200		200		200
Purchasing	3.00	0.125%	200		200		200
Controller	12.00	0.500%	802		802		802
Treasurer	7.00	0.291%	467		467		467
Human Resources	8.00	0.333%	534		534		534
Payroll Office	3.00	0.125%	200		200		200
Central Telephone	3.00	0.125%	200		200		200
Print Shop	-	0.000%	-		-		-
Archives	6.00	0.250%	401		401		401
Risk Management	2.00	0.083%	133		133		133
Human Services	9.00	0.375%	601		601	9	610
Fleet Management	4.00	0.167%	268		268	4	272
Training	-	0.000%	-		-	-	-
Voter Registration	7.00	0.291%	467		467	7	474
Tax Assessment	26.00	1.082%	1,735		1,735	25	1,760
Weights & Measurers	1.00	0.042%	67		67	1	68
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	11.00	0.458%	734		734	11	745
Traffic Safety	3.00	0.125%	200		200	3	203
Veteran's Affairs	5.00	0.208%	333		333	5	338
Register of Wills	8.00	0.333%	534		534	8	542
Sheriff	103.00	4.288%	6,874		6,874	99	6,973
Coroner	4.00	0.167%	268		268	4	272
Prothonotary	25.00	1.041%	1,669		1,669	24	1,693
Clerk Courts	38.00	1.582%	2,536		2,536	37	2,573
Public Defender	32.00	1.332%	2,135		2,135	31	2,166
District Attorney	89.00	3.705%	5,940		5,940	86	6,026
Courts	80.00	3.331%	5,340		5,340	77	5,417
District Justices	87.00	3.622%	5,807		5,807	84	5,891
Divorce Masters	4.00	0.167%	268		268	4	272
Juvenile Probation	61.00	2.540%	4,072		4,072	59	4,131
Adult Probation	97.00	4.038%	6,473		6,473	93	6,566
Youth Development Ctr	38.00	1.582%	2,536		2,536	37	2,573
Prison	435.00	18.110%	29,033		29,033	419	29,452
Public Safety	1.00	0.042%	67		67	1	68
EMA	6.00	0.250%	401		401	6	407

**YORK COUNTY, PENNSYLVANIA
Risk Management
Detail Allocation of
Safety Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Parks	32.00	1.332%	2,135		2,135	31	2,166
Conservation	16.00	0.666%	1,068		1,068	15	1,083
AG Land Pres	2.00	0.083%	133		133	2	135
Coop Extension	10.00	0.416%	667		667	10	677
Pleasant Acres	508.00	21.149%	33,905		33,905	490	34,395
Children & Youth	136.00	5.662%	9,077		9,077	131	9,208
E-911	118.00	4.913%	7,876		7,876	114	7,990
E-911 Maintenance	3.00	0.125%	200		200	3	203
Agency on Aging	67.00	2.789%	4,471		4,471	65	4,536
MH/MR	134.00	5.579%	8,944		8,944	129	9,073
Health Choices	7.00	0.291%	467		467	7	474
Domestic Relations	67.00	2.789%	4,471		4,471	65	4,536
Public Relations	1.00	0.042%	67		67	1	68
Drug & Alcohol	11.00	0.458%	734		734	11	745
Other		0.000%	(3)		(3)	(5)	(8)
<hr/>							
Subtotal	2,402	100.000%	160,313	-	160,313	2,203	162,516
Second Allocation Total	2,286						
<hr/>							
Total	2,402	100.000%	160,313	-	160,313	2,203	162,516

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

Source: Controllers Office

**York County, Pennsylvania
Human Services**

The Human Services department is the coordinating and planning body for several grant and social service categorical agencies within the County. Categorical agencies include Mental Health, Mental Retardation, Drug and Alcohol, Children and Youth, and Area Agency on Aging.

Operating expenses and Countywide indirect costs associated with the Human Services department, are allocated to departments based on actual salaries, fringe benefits and departmental expenses applicable by categorical program and grant in each department for 2010.

All direct salaries, fringe benefits, and operating expenses have been credited in the plan.

Ref: OMB Circular A-87, Attachment B, Section 10

2010 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	4,992,049		4,992,049	4,992,049
Deductions			-	
Major Equipment Grants	(4,207,735)		(4,207,735)	
Total Deductions	(4,207,735)	-	(4,207,735)	(4,207,735)
Allocated Additions				
Liability Insurance	1,015	-	1,015	
Property Insurance	-	-	-	
Retirement Administration	2,201	5	2,206	
Information Services	19,451	3,286	22,737	
Commissioners	715	65	780	
Solicitor	10,089	145	10,234	
Purchasing	871	52	923	
Controller	4,682	124	4,806	
Treasurer	523	24	547	
Human Resources	2,841	79	2,920	
Payroll Office	1,173	110	1,283	
Central Telephone	784	21	805	
Print Shop	-	-	-	
Archives	831	7	838	
Risk Management	601	9	610	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>45,777</u>	<u>3,927</u>	<u>49,704</u>	<u>49,704</u>
Departmental Cost Adjustments				
	<u>-</u>		<u>-</u>	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>830,091</u></u>	<u><u>3,927</u></u>	<u><u>834,018</u></u>	<u><u>834,018</u></u>

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

	Total	General and Administration	Administration	Transportation
<u>Wages and Benefits</u>				
Salaries & Wages	405,764	-	405,764	-
Fringes Benefits	126,021	-	126,021	-
<u>Other Expenses and Cost</u>				
Operating Expenses	252,529	-	252,529	-
Major Equipment	-	-	-	-
Grants	4,207,735	4,207,735	-	-
	-	-	-	-
Departmental Expenditures	4,992,049	4,207,735	784,314	-
<u>Cost Adjustments</u>				
Deductions	(4,207,735)	(4,207,735)	-	-
Departmental Cost Adjustments				
	-	-	-	-
Functional Cost	784,314	-	784,314	-
Additions: 1st Central Service Centers	45,777	-	45,777	-
REALLOCATE ADMIN	-	-	-	-
Allocable Costs	830,091	-	830,091	-
Unallocated	-	-	-	-
1st Allocation	830,091	-	830,091	-
Additions: 2nd Central Service Centers	3,927	-	3,927	-
REALLOCATE ADMIN	-	-	-	-
Allocable Costs	3,927	-	3,927	-
Unallocated	-	-	-	-
2nd Allocation	3,927	-	3,927	-
Total Allocated	834,018	-	834,018	-

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

User Department	Total	Administration	Transportation
Veteran's Affairs	3,219	3,219	-
Youth Development Ctr	7,539	7,539	-
Children & Youth	13,169	13,169	-
Agency on Aging	4,220	4,220	-
MH/MR	4,303	4,303	-
Health Choices	2,310	2,310	-
Drug & Alcohol	475	475	-
ARRA Weatherization	-	-	-
HSDf	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	6,444	6,444	-
Subtotal	302,000	302,000	-
Direct Billed	532,018	532,018	-
Total	834,018	834,018	-

YORK COUNTY, PENNSYLVANIA

**Human Services
Detail Allocation of
Administration**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	2,510	0.386%	3,204		3,204	15	3,219
Youth Development Ctr	5,881	0.904%	7,504		7,504	35	7,539
Children & Youth	10,276	1.579%	13,107		13,107	62	13,169
Agency on Aging	3,294	0.506%	4,200		4,200	20	4,220
MH/MR	3,361	0.516%	4,283		4,283	20	4,303
Health Choices	1,804	0.277%	2,299		2,299	11	2,310
Drug & Alcohol	373	0.057%	473		473	2	475
HSDf	126,046	19.370%	160,789	(126,046)	34,743	761	35,504
HAP	70,661	10.859%	90,140	(70,661)	19,479	426	19,905
MATP	66,803	10.266%	85,217	(66,803)	18,414	403	18,817
State Food	1,172	0.180%	1,494	(1,172)	322	7	329
CASSP	126,756	19.479%	161,693	(126,756)	34,937	765	35,702
Hum Svcs County	91,210	14.017%	116,354	-	116,354	550	116,904
HMIS	30,814	4.735%	39,305	(30,814)	8,491	186	8,677
FGDM	86,917	13.357%	110,875	(86,917)	23,958	525	24,483
Other	22,849	3.511%	29,154	(22,849)	6,305	139	6,444
Subtotal	650,727	100.000%	830,091	(532,018)	298,073	3,927	302,000
Second Allocation Total	650,727						
Direct Billed				532,018	532,018		532,018
Total	650,727	100.000%	830,091	-	830,091	3,927	834,018

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

Source: Human Services Time Studies

**York County, Pennsylvania
Fleet Management**

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

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

2010 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	103,246		103,246	103,246
Deductions			-	
Major Equipment	-		-	
Grants	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	28,770	-	28,770	
Equipment Use	1,938	-	1,938	
Employee Benefits	47,068	1	47,069	
Liability Insurance	404	-	404	
Property Insurance	1,381	-	1,381	
Commissioners	1,173	106	1,279	
Solicitor	-	-	-	
Purchasing	817	49	866	
Controller	12,316	324	12,640	
Treasurer	137	5	142	
Human Services	-	-	-	
Fleet Management		7,014	7,014	
Training		-	-	
Total Allocated Additions	<u>97,836</u>	<u>7,591</u>	<u>105,427</u>	<u>105,427</u>
Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>201,082</u></u>	<u><u>7,591</u></u>	<u><u>208,673</u></u>	<u><u>208,673</u></u>

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

	Total	General and Administration	Vehicle Maintenance		
<u>Wages and Benefits</u>					
Salaries & Wages	69,251	-	69,251		
<u>Other Expenses and Cost</u>					
Special Training & Staff Development	105		105		
Telephone	121		121		
Assoc Dues	525		525		
Maintenance & Repairs	1,614		1,614		
Travel Food & Lodging	-				
Vehicle Insurance	1,500		1,500		
Gas & Oil	1,883		1,883		
Maintenance - Vehicle	8,630		8,630		
Contract Services	3,852		3,852		
Tools & Equipment	2,762		2,762		
Office supplies	329		329		
Welding Supplies	-				
Maintenance Supplies	5,568		5,568		
Utilities	6,675		6,675		
Uniform Allowance	431		431		
Major Equipment	-				
	-				
Departmental Expenditures	103,246	-	103,246	-	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments	-				
	-				
Functional Cost	103,246	-	103,246	-	-
Additions: 1st Central Service Centers	97,836	-	97,836		
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	201,082	-	201,082	-	-
Unallocated	-				
1st Allocation	201,082	-	201,082	-	-
Additions: 2nd Central Service Centers	7,591	-	7,591		
REALLOCATE ADMIN		-	-	-	-
Allocable Costs	7,591	-	7,591	-	-
Unallocated	-				
2nd Allocation	7,591	-	7,591	-	-
Total Allocated	208,673	-	208,673	-	-

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

User Department	Total	Vehicle Maintenance	
Govt Center	2,339	2,339	-
Fleet Management	7,014	7,014	-
Weights & Measurers	1,213	1,213	-
Traffic Safety	1,213	1,213	-
Veteran's Affairs	-	-	-
Sheriff	37,642	37,642	-
Coroner	2,429	2,429	-
Public Defender	-	-	-
District Attorney	14,571	14,571	-
Juvenile Probation	6,071	6,071	-
Adult Probation	4,858	4,858	-
Youth Development Ctr	2,429	2,429	-
Maint Adults	-	-	-
Prison	15,785	15,785	-
Public Safety	-	-	-
EMA	6,071	6,071	-
Radiation Act	-	-	-
HazMat	-	-	-
Parks	27,928	27,928	-
AG Land Pres	-	-	-
Planning	2,429	2,429	-
Coop Extension	6,071	6,071	-
Pleasant Acres	10,930	10,930	-
Human Services MLR	-	-	-
Children & Youth	15,785	15,785	-
Children & Youth MLR	-	-	-
E-911	8,500	8,500	-
E-911 Maintenance	-	-	-
Liquid Fuels	6,071	6,071	-
MH/MR	2,429	2,429	-
Weatherization	3,643	3,643	-
ARRA Weatherization	-	-	-
Other	3,915	3,915	-
<hr/>			
Subtotal	208,673	208,673	-
<hr/>			
Direct Billed	-	-	-
Total	208,673	208,673	-
<hr/>			

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	1.00	0.581%	1,168		1,168		1,168
Govt Center	2.00	1.163%	2,339		2,339		2,339
County Annex	1.00	0.581%	1,168		1,168		1,168
Fleet Management	6.00	3.488%	7,014		7,014		7,014
Weights & Measurers	1.00	0.581%	1,168		1,168	45	1,213
Traffic Safety	1.00	0.581%	1,168		1,168	45	1,213
Veteran's Affairs	-	0.000%	-		-	-	-
Sheriff	31.00	18.023%	36,241		36,241	1,401	37,642
Coroner	2.00	1.163%	2,339		2,339	90	2,429
District Attorney	12.00	6.977%	14,029		14,029	542	14,571
Juvenile Probation	5.00	2.907%	5,845		5,845	226	6,071
Adult Probation	4.00	2.326%	4,677		4,677	181	4,858
Youth Development Ctr	2.00	1.163%	2,339		2,339	90	2,429
Prison	13.00	7.558%	15,198		15,198	587	15,785
EMA	5.00	2.907%	5,845		5,845	226	6,071
Parks	23.00	13.372%	26,889		26,889	1,039	27,928
Conservation	9.00	5.233%	10,523		10,523	407	10,930
Planning	2.00	1.163%	2,339		2,339	90	2,429
Coop Extension	5.00	2.907%	5,845		5,845	226	6,071
Pleasant Acres	9.00	5.233%	10,523		10,523	407	10,930
Children & Youth	13.00	7.558%	15,198		15,198	587	15,785
E-911	7.00	4.070%	8,184		8,184	316	8,500
Liquid Fuels	5.00	2.907%	5,845		5,845	226	6,071
Agency on Aging	4.00	2.326%	4,677		4,677	181	4,858
MH/MR	2.00	1.163%	2,339		2,339	90	2,429
Weatherization	3.00	1.744%	3,507		3,507	136	3,643
CDBG	1.00	0.581%	1,168		1,168	45	1,213
Other	3.00	1.744%	3,507		3,507	408	3,915
<hr/>							
Subtotal	172	100.000%	201,082	-	201,082	7,591	208,673
Second Allocation Total	168						
Direct Billed							
Total	172	100.000%	201,082	-	201,082	7,591	208,673

(A) Alloc basis: Number of Vehicles By Department

Source: Controllers Office

York County, Pennsylvania Training

In 2005 the County created a training department which works with the Human Resources office in educating employees in in different topics related to the work place and was included in the Human Resources section of the plan.

In 2006 the departments were separated when they moved to the new administration building (Old Courthouse). For the purpose of this plan the training department will now be included in this section of the plan.

Cost pertaining to Training is allocated based on training session hours by Department.

In 2008 the County closed the Training department and it will no longer part of this plan.

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

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