

**A CENTRAL SERVICE  
COST ALLOCATION PLAN**



**YORK  
COUNTY, PENNSYLVANIA**

**ACTUAL 2011**

**BASED ON ACTUAL COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2011**

Susquehanna Group Advisors, Inc.

YORK  
COUNTY, PENNSYLVANIA

COUNTYWIDE COST ALLOCATION PLAN

Certification by the Responsible Official

I hereby certify, as the responsible official of York County, Pennsylvania that the information contained in this Countywide cost allocation plan for the year ended December 31, 2011 is correct and was prepared in accordance with the policies and procedures contained in OMB Circular A-87.

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

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Title

\_\_\_\_\_  
County

\_\_\_\_\_  
Date

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

Central Services Departments	Voter Registration	Tax Assessment	Weights & Measurers	Tax Collectors	Tax Claims	Recorder of Deeds	Traffic Safety	Traffic Safety MLR	Veteran's Affairs	Register of Wills
Building Use	52,179	114,236	238	-	-	73,692	3,751	-	21,600	166,089
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	76,584	272,201	15,248	-	-	76,557	11,890	-	48,583	97,964
Liability Insurance	676	2,660	108	2,203	-	1,044	359	-	511	866
Property Insurance	1,998	2,097	45	-	-	1,353	702	-	396	2,669
Retirement Administration	2,089	7,461	295	-	-	2,982	893	-	1,490	2,391
County Maintenance	39,721	86,962	-	-	-	56,097	-	-	-	84,520
Human Services Center	-	-	-	-	-	-	-	-	20,984	-
County Annex	-	-	3,672	-	-	-	57,771	-	-	-
Information Services	44,712	158,679	238	-	-	5,029	3,275	38	7,239	10,755
Commissioners	4,602	1,190	38	723	3,668	571	799	-	1,375	424
Solicitor	17,363	6,945	3,473	-	6,945	3,473	-	-	3,473	3,473
Purchasing	2,537	2,178	77	17	311	1,478	1,324	-	1,665	1,260
Controller	41,809	3,859	74	126	30,485	2,611	6,731	-	11,737	1,828
Treasurer	20	1,262	10	-	17,447	769	217	-	-	464
Human Resources	3,917	15,866	447	9,081	-	4,489	1,346	-	2,245	4,563
Payroll Office	1,072	4,138	153	3,625	-	1,586	513	-	821	1,278
Central Telephone	472	2,459	94	-	-	426	189	-	189	615
Archives	1,909	2,147	-	-	-	1,670	-	-	177	20,539
Risk Management	463	1,784	66	-	-	661	198	-	329	528
Human Services	-	-	-	-	-	-	-	-	1,660	-
Fleet Management	-	-	1,217	-	-	-	1,217	-	-	-
Total Allocated	292,123	686,124	25,493	15,775	58,856	234,488	91,175	38	124,474	400,226
Roll Forward										
Proposed Costs	292,123	686,124	25,493	15,775	58,856	234,488	91,175	38	124,474	400,226

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

Central Services Departments	Sheriff	Coroner	Prothonotary	Clerk Courts	Public Defender	District Attorney	Courts	District Justices	Constables	Divorce Masters
Building Use	415,347	1,647	166,089	249,176	124,588	415,265	2,089,784	4,813	-	48,834
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	458,892	61,496	163,791	274,403	176,132	612,405	463,259	497,294	-	32,371
Liability Insurance	18,352	476	2,500	3,739	3,714	16,167	8,351	8,758	-	484
Property Insurance	6,689	308	2,669	4,005	2,002	6,674	33,588	5,047	-	785
Retirement Administration	30,746	1,195	6,864	11,041	9,853	27,462	18,804	25,373	-	1,195
County Maintenance	211,321	-	84,520	126,801	63,400	211,321	1,063,456	-	-	24,851
Human Services Center	-	-	-	-	-	-	-	-	-	-
County Annex	1,270	25,364	-	-	-	-	-	74,120	-	-
Information Services	75,932	3,636	44,569	172,487	30,106	77,285	214,359	28,330	-	9,329
Commissioners	4,149	761	1,075	1,526	1,770	7,525	9,840	8,345	2,333	187
Solicitor	17,396	3,473	6,945	3,473	6,945	21,181	6,945	165	-	-
Purchasing	6,864	328	3,485	3,612	2,694	6,988	10,477	30,805	30	576
Controller	12,068	6,146	3,269	4,033	8,164	47,137	73,950	54,997	22,081	729
Treasurer	1,271	148	1,390	1,932	-	247	237	5,757	157	-
Human Resources	61,737	1,798	14,388	22,999	16,954	48,102	37,164	52,482	-	1,798
Payroll Office	15,838	667	3,778	5,769	5,057	14,098	11,242	13,334	-	615
Central Telephone	3,214	189	1,844	1,985	1,749	5,199	8,037	4,491	-	331
Archives	3,038	150	21,026	64,722	16,884	37,593	18,545	-	-	131
Risk Management	6,804	264	1,651	2,510	2,181	6,079	4,823	5,747	-	264
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	41,413	3,654	-	-	-	13,399	-	-	-	-
<b>Total Allocated</b>	<b>1,392,141</b>	<b>111,700</b>	<b>529,853</b>	<b>954,213</b>	<b>472,193</b>	<b>1,574,127</b>	<b>4,072,861</b>	<b>819,858</b>	<b>24,601</b>	<b>122,480</b>
Roll Forward										
<b>Proposed Costs</b>	<b>1,392,141</b>	<b>111,700</b>	<b>529,853</b>	<b>954,213</b>	<b>472,193</b>	<b>1,574,127</b>	<b>4,072,861</b>	<b>819,858</b>	<b>24,601</b>	<b>122,480</b>

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

Central Services Departments	Controlled Subst	Juvenile Probation	Adult Probation	Youth Development Ctr	Maint Adults	Prison	Public Safety	EMA	Radiation Act
Building Use	-	124,588	173,698	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	290,198	441,192	147,764	-	2,471,576	7,512	51,614	-
Liability Insurance	-	10,360	16,726	3,951	-	83,785	161	672	-
Property Insurance	-	2,002	2,809	2,006	-	67,744	-	-	-
Retirement Administration	-	17,609	28,657	9,853	-	130,437	295	1,794	-
County Maintenance	-	63,400	84,520	-	-	-	-	-	-
Human Services Center	-	-	7,392	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-
Information Services	-	61,308	52,236	4,441	-	237,262	3,249	222	-
Commissioners	1,053	2,668	4,087	1,492	70	17,872	61	344	77
Solicitor	-	3,473	14,300	6,945	-	59,671	-	3,473	-
Purchasing	3,596	3,798	1,977	5,728	389	21,653	93	731	670
Controller	8,987	9,215	11,895	5,207	661	49,848	306	1,661	727
Treasurer	4,061	1,488	5,895	108	-	719	-	118	-
Human Resources	-	36,743	59,751	20,620	-	290,404	447	2,697	-
Payroll Office	-	9,142	14,814	5,263	-	69,622	153	918	-
Central Telephone	-	1,560	2,459	1,182	-	14,466	-	47	-
Archives	-	4,989	12,708	293	-	131	-	443	-
Risk Management	-	3,963	6,408	2,246	-	30,057	66	397	-
Human Services	-	-	-	9,047	-	-	-	-	-
Fleet Management	-	6,090	3,654	3,654	-	18,271	-	4,872	-
Total Allocated	17,697	652,592	945,178	229,800	1,120	3,563,518	12,343	70,003	1,474
Roll Forward									
Proposed Costs	17,697	652,592	945,178	229,800	1,120	3,563,518	12,343	70,003	1,474

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

Central Services Departments	HazMat	Parks	Conservation	AG Land Pres	Planning	Coop Extension	Pleasant Acres	Human Services MLR	Children & Youth
Building Use	-	-	3,097	784	224,324	7,584	-	15,953	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	209,326	71,805	7,453	-	29,812	1,343,683	-	-
Liability Insurance	-	3,413	1,663	235	-	1,085	-	-	14,889
Property Insurance	-	4,879	580	147	4,118	1,419	-	293	-
Retirement Administration	-	7,764	4,479	598	-	2,982	146,554	-	41,491
County Maintenance	-	-	-	-	170,766	-	-	-	-
Human Services Center	-	-	-	-	-	-	-	15,497	-
County Annex	-	-	47,701	12,078	-	116,796	-	-	-
Information Services	-	12,939	222	2,630	-	-	81,231	-	66,497
Commissioners	171	4,280	509	124	14	410	23,092	-	17,977
Solicitor	-	15,553	-	3,473	3,473	-	24,307	-	29,547
Purchasing	2,148	8,218	328	-	-	373	949	-	11,254
Controller	1,621	29,721	848	599	134	1,251	84,913	-	132,180
Treasurer	-	7,373	247	237	-	30	9,916	-	6,623
Human Resources	-	19,969	6,743	899	-	4,489	109,153	-	82,744
Payroll Office	-	5,158	2,298	360	-	1,533	76,931	-	21,400
Central Telephone	-	898	568	142	331	1,277	8,131	-	1,608
Archives	-	8	979	8	8	97	936	-	17,829
Risk Management	-	2,246	990	132	-	661	33,162	-	9,248
Human Services	-	-	-	-	-	-	-	-	16,755
Fleet Management	-	29,234	10,963	-	2,436	6,090	9,745	-	17,052
Total Allocated	3,940	360,979	154,020	29,899	405,604	175,889	1,952,703	31,743	487,094
Roll Forward									
Proposed Costs	3,940	360,979	154,020	29,899	405,604	175,889	1,952,703	31,743	487,094

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

Central Services Departments	Children & Youth MLR	E-911	E-911 Maintenance	Liquid Fuels	SC Training Ctr	Agency on Aging	Aging MLR	MH/MR	MH/MR MLR
Building Use	215,260	2,565	-	-	-	-	99,353	-	186,648
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	7,867	-	122,024	-	-	-	-
Liability Insurance	-	13,753	387	-	-	7,625	-	14,148	-
Property Insurance	3,947	4,165	-	-	-	-	1,822	-	3,525
Retirement Administration	-	36,413	1,195	-	-	20,598	-	39,100	-
County Maintenance	-	-	-	-	-	-	-	-	-
Human Services Center	209,153	-	-	-	-	-	96,533	-	181,351
County Annex	-	39,495	-	-	-	-	-	-	-
Information Services	-	17,937	-	-	-	11,994	-	41,620	-
Commissioners	-	6,364	120	263	-	10,017	-	10,603	-
Solicitor	-	13,890	-	-	-	3,473	-	6,945	-
Purchasing	-	7,829	1,324	373	-	22,554	-	12,638	-
Controller	-	26,641	93	2,376	-	76,296	-	65,343	-
Treasurer	-	4,889	-	492	-	2,592	-	3,706	-
Human Resources	-	72,203	2,377	-	-	40,467	-	76,057	-
Payroll Office	-	18,949	615	-	-	10,575	-	20,077	-
Central Telephone	-	8,131	-	-	-	4,823	-	1,466	-
Archives	-	193	-	-	239	3,983	-	2,791	-
Risk Management	-	8,192	264	-	-	4,558	-	8,654	-
Human Services	-	-	-	-	-	5,953	-	8,755	-
Fleet Management	-	9,745	-	6,090	-	6,090	-	2,436	-
Total Allocated	428,360	291,354	14,242	9,594	122,263	231,598	197,708	314,339	371,524
Roll Forward									
Proposed Costs	428,360	291,354	14,242	9,594	122,263	231,598	197,708	314,339	371,524

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

Central Services Departments	Health Choices	Health Choices MLR	Domestic Relations	Domestic Relations MLR	Weatherization	CDBG	Public Relations	Retirement Fund	Drug & Alcohol
Building Use	-	17,543	-	332,221	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	4,437	-	-
Liability Insurance	799	-	6,836	-	-	-	125	-	1,239
Property Insurance	-	322	-	5,340	-	-	-	-	-
Retirement Administration	2,089	-	18,804	-	-	-	295	-	3,579
County Maintenance	-	-	-	169,061	-	-	-	-	-
Human Services Center	-	17,048	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-
Information Services	374	-	3,750	-	-	-	-	-	17,658
Commissioners	741	-	2,771	-	325	1,377	40	477	1,713
Solicitor	-	-	18,371	-	-	-	-	-	-
Purchasing	1,525	-	2,537	-	17	-	-	155	3,612
Controller	5,130	-	8,539	-	3,086	12,173	104	4,385	12,790
Treasurer	286	-	5,036	-	50	3,578	-	582	1,271
Human Resources	3,144	-	38,935	-	-	-	447	-	6,740
Payroll Office	1,072	-	9,709	-	-	-	153	-	1,840
Central Telephone	94	-	5,342	-	-	-	47	-	331
Archives	70	-	14,023	-	-	-	-	-	926
Risk Management	463	-	4,162	-	-	-	66	-	792
Human Services	2,953	-	-	-	-	-	-	-	1,170
Fleet Management	-	-	-	-	3,654	1,217	-	-	-
Total Allocated	18,740	34,913	138,815	506,622	7,112	18,345	5,714	5,599	53,661
Roll Forward	-	-	26,313	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>18,740</b>	<b>34,913</b>	<b>165,128</b>	<b>506,622</b>	<b>7,112</b>	<b>18,345</b>	<b>5,714</b>	<b>5,599</b>	<b>53,661</b>

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

Central Services Departments	ARRA Weatherization	HSDF	HAP	MATP	SFPP	CASSP	Hum Svcs County	Drug & Alcohol MLR	HMIS	CYS NBB
Building Use	-	-	-	-	-	-	-	21,929	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	402	-	-
Retirement Administration	-	-	-	-	-	-	-	-	-	-
County Maintenance	-	-	-	-	-	-	-	-	-	-
Human Services Center	-	-	-	-	-	-	-	21,308	-	-
County Annex	-	-	-	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	-	-	-	-	-
Commissioners	971	-	-	-	-	-	-	-	-	-
Solicitor	-	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-	-
Controller	9,203	-	-	-	-	-	-	-	-	-
Treasurer	40	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-
Payroll Office	-	-	-	-	-	-	-	-	-	-
Central Telephone	-	-	-	-	-	-	-	-	-	-
Archives	-	-	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-	-	-
Human Services	-	54,906	27,404	26,255	1,412	70,078	140,779	-	12,026	42,866
Fleet Management	-	-	-	-	-	-	-	-	-	-
Total Allocated	10,214	54,906	27,404	26,255	1,412	70,078	140,779	43,639	12,026	42,866
Roll Forward	-	-	-	-	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>10,214</b>	<b>54,906</b>	<b>27,404</b>	<b>26,255</b>	<b>1,412</b>	<b>70,078</b>	<b>140,779</b>	<b>43,639</b>	<b>12,026</b>	<b>42,866</b>

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

Central Services Departments	Other	Subtotal	Direct Billed	Unallocated	Total
Building Use	161,024	5,533,899	-	-	5,533,899
Equipment Use	8,385	8,385	-	-	8,385
Employee Benefits	20,821,530	29,366,661	-	-	29,366,661
Liability Insurance	11	252,831	-	-	252,831
Property Insurance	5,652	182,199	-	-	182,199
Retirement Administration	22	664,742	-	-	664,742
County Maintenance	31,342	2,572,059	-	-	2,572,059
Human Services Center	109,614	678,880	-	-	678,880
County Annex	108,180	486,447	-	-	486,447
Information Services	2,501	1,504,069	-	-	1,504,069
Commissioners	1,918	162,902	-	854,490	1,017,392
Solicitor	(12)	318,550	-	-	318,550
Purchasing	4,549	195,724	-	-	195,724
Controller	17,985	915,732	-	276,619	1,192,351
Treasurer	1,309	91,974	-	474,846	566,820
Human Resources	24	1,174,429	-	-	1,174,429
Payroll Office	(12)	354,154	-	-	354,154
Central Telephone	1,560	85,946	-	-	85,946
Archives	1,558	250,743	-	252,496	503,239
Risk Management	2	151,081	-	-	151,081
Human Services	3,662	425,681	517,749	-	943,430
Fleet Management	4,223	206,416	-	-	206,416
Total Allocated	21,285,027	45,583,504	517,749	1,858,451	47,959,704
Roll Forward	-	26,313	-	-	26,313
Proposed Costs	21,285,027	45,609,817	517,749	1,858,451	47,986,017

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

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2011</u>	<u>Fixed Costs Fiscal 2011</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Voter Registration	292,123			292,123		292,123
Tax Assessment	686,124			686,124		686,124
Weights & Measurers	25,493			25,493		25,493
Tax Collectors	15,775			15,775		15,775
Tax Claims	58,856			58,856		58,856
Recorder of Deeds	234,488			234,488		234,488
Traffic Safety	91,175			91,175		91,175
Veteran's Affairs	124,474			124,474		124,474
Register of Wills	400,226			400,226		400,226
Sheriff	1,392,141			1,392,141		1,392,141
Coroner	111,700			111,700		111,700
Prothonotary	529,853			529,853		529,853
Clerk Courts	954,213			954,213		954,213
Public Defender	472,193			472,193		472,193
District Attorney	1,574,127			1,574,127		1,574,127
Courts	4,072,861			4,072,861		4,072,861
District Justices	819,858			819,858		819,858
Constables	24,601			24,601		24,601
Divorce Masters	122,480			122,480		122,480
Controlled Subst	17,697			17,697		17,697
Juvenile Probation	652,592			652,592		652,592
Adult Probation	945,178			945,178		945,178
Youth Development Ctr	229,800			229,800		229,800
Maint Adults	1,120			1,120		1,120
Prison	3,563,518			3,563,518		3,563,518
Public Safety	12,343			12,343		12,343
EMA	70,003			70,003		70,003
Radiation Act	1,474			1,474		1,474
HazMat	3,940			3,940		3,940
Parks	360,979			360,979		360,979
Conservation	154,020			154,020		154,020
AG Land Pres	29,899			29,899		29,899
Planning	405,604			405,604		405,604
Coop Extension	175,889			175,889		175,889
Pleasant Acres	1,952,703			1,952,703		1,952,703
Human Services MLR	31,743			31,743		31,743
Children & Youth	487,094			487,094		487,094
Children & Youth MLR	428,360			428,360		428,360

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

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2011</u>	<u>Fixed Costs Fiscal 2011</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
E-911	291,354			291,354		291,354
E-911 Maintenance	14,242			14,242		14,242
Liquid Fuels	9,594			9,594		9,594
SC Training Ctr	122,263			122,263		122,263
Agency on Aging	231,598			231,598		231,598
Aging MLR	197,708			197,708		197,708
MH/MR	314,339			314,339		314,339
MH/MR MLR	371,524			371,524		371,524
Health Choices	18,740			18,740		18,740
Health Choices MLR	34,913			34,913		34,913
Domestic Relations	138,815	112,502	26,313	165,128		165,128
Domestic Relations MLR	506,622			506,622		506,622
Weatherization	7,112			7,112		7,112
CDBG	18,345			18,345		18,345
Public Relations	5,714			5,714		5,714
Retirement Fund	5,599			5,599		5,599
Drug & Alcohol	53,661			53,661		53,661
ARRA Weatherization	10,214			10,214		10,214
HSDf	54,906			54,906		54,906
HAP	27,404			27,404		27,404
MATP	26,255			26,255		26,255
SFPP	1,412			1,412		1,412
CASSP	70,078			70,078		70,078
Hum Svcs County	140,779			140,779		140,779
Drug & Alcohol MLR	43,639			43,639		43,639
HMIS	12,026			12,026		12,026
CYS NBB	42,866			42,866		42,866
Other	21,285,027			21,285,027		21,285,027
Sub Total	45,583,504	112,502	26,313	45,609,817		45,609,817
Direct Billed	517,749					517,749
Unallocated	1,858,451					1,858,451
<b>Total</b>	<b>47,959,704</b>					<b>47,986,017</b>

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use	-	6,023,405	-
Equipment Use	-	180,376	-
Employee Benefits	33,025,487	(1,365,548)	-
Liability Insurance	288,342	(21,070)	-
Property Insurance	192,716	-	-
Retirement Administration	680,600	-	-
County Maintenance	3,097,619	(646,470)	-
Human Services Center	433,843	26,784	-
County Annex	368,368	-	-
Information Services	1,502,143	(88,879)	-
Commissioners	502,231	-	-
Solicitor	312,840	-	-
Purchasing	127,513	-	-
Controller	827,426	-	-
Treasurer	337,747	-	-
Human Resources	658,462	-	-
Payroll Office	128,421	-	-
Central Telephone	69,841	-	-
Archives	244,793	(29,361)	-
Risk Management	73,963	-	-
Human Services	5,077,267	(4,184,744)	-
Fleet Management	115,588	-	-
Voter Registration			292,123
Tax Assessment			686,124
Weights & Measurers			25,493
Tax Collectors			15,775
Tax Claims			58,856
Recorder of Deeds			234,488
Traffic Safety			91,175
Traffic Safety MLR			38
Veteran's Affairs			124,474
Register of Wills			400,226
Sheriff			1,392,141
Coroner			111,700
Prothonotary			529,853
Clerk Courts			954,213
Public Defender			472,193
District Attorney			1,574,127
Courts			4,072,861
District Justices			819,858

2011 Actual

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Constables			24,601
Divorce Masters			122,480
Controlled Subst			17,697
Juvenile Probation			652,592
Adult Probation			945,178
Youth Development Ctr			229,800
Maint Adults			1,120
Prison			3,563,518
Public Safety			12,343
EMA			70,003
Radiation Act			1,474
HazMat			3,940
Parks			360,979
Conservation			154,020
AG Land Pres			29,899
Planning			405,604
Coop Extension			175,889
Pleasant Acres			1,952,703
Human Services MLR			31,743
Children & Youth			487,094
Children & Youth MLR			428,360
E-911			291,354
E-911 Maintenance			14,242
Liquid Fuels			9,594
SC Training Ctr			122,263
Agency on Aging			231,598
Aging MLR			197,708
MH/MR			314,339
MH/MR MLR			371,524
Health Choices			18,740
Health Choices MLR			34,913
Domestic Relations			138,815
Domestic Relations MLR			506,622
Weatherization			7,112
CDBG			18,345
Public Relations			5,714
Retirement Fund			5,599
ARRA Weatherization			10,214
HSDF			54,906
HAP			27,404

2011 Actual

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
MATP			26,255
SFPP			1,412
CASSP			70,078
Hum Svcs County			140,779
Drug & Alcohol MLR			43,639
HMIS			12,026
CYS NBB			42,866
Other			21,285,027
Direct Billed			517,749
Unallocated			1,858,451
Totals	<u>48,065,211</u>	<u>(105,507)</u>	<u>47,959,704</u>

YORK COUNTY, PENNSYLVANIA  
Detail of Allocated Costs

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Human Services Center	County Annex	Information Services	Commissioners
Schedule Reference:											
Building Use	(6,023,405)	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	(180,376)	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(31,663,952)	-	-	-	-	-	-	-	360
Liability Insurance	-	-	-	(267,305)	-	-	-	-	-	-	3
Property Insurance	-	-	-	-	(192,741)	-	-	-	-	-	2
Retirement Administration	-	-	19,348	252	-	(702,640)	-	-	-	-	134
County Maintenance	36,304	20,635	379,449	2,664	880	8,354	(2,970,103)	1,761	-	5,588	1,725
Human Services Center	-	5,834	152,552	765	-	2,391	36,645	(680,641)	-	118	803
County Annex	-	4,931	88,612	679	-	2,089	13,255	-	(466,447)	294	362
Information Services	113,070	104,620	346,635	2,164	2,040	5,669	82,047	-	-	(2,101,384)	973
Commissioners	53,236	3,379	341,552	841	978	1,794	40,526	-	-	7,818	(1,027,961)
Solicitor	9,485	26	92,299	420	174	893	7,221	-	-	177	219
Purchasing	29,146	233	38,384	316	535	893	22,188	-	-	1,070	185
Controller	57,018	13,627	259,730	1,293	1,047	3,284	43,405	-	-	41,711	423
Treasurer	38,178	967	120,209	766	701	1,794	29,063	-	-	40,519	1,033
Human Resources	42,528	5,741	202,143	1,077	781	2,982	32,374	-	-	261,941	617
Payroll Office	-	-	40,184	325	-	893	-	-	-	198,757	122
Central Telephone	-	5,476	14,919	259	-	-	-	-	-	-	227
Archives	81,970	2,604	91,354	645	1,901	1,490	86,181	-	-	18,403	929
Risk Management	6,752	52	63,057	210	124	598	5,139	-	-	3,477	87
Human Services	-	-	-	1,389	-	3,579	-	-	-	17,442	948
Fleet Management	21,819	3,866	48,684	409	1,361	1,195	-	-	-	-	1,417
Voter Registration	52,179	-	76,584	676	1,998	2,089	39,721	-	-	44,712	4,602
Tax Assessment	114,236	-	272,201	2,660	2,097	7,461	86,962	-	-	158,679	1,190
Weights & Measurers	238	-	15,248	108	45	295	-	-	3,672	238	38
Tax Collectors	-	-	-	2,203	-	-	-	-	-	-	723
Tax Claims	-	-	-	-	-	-	-	-	-	-	3,668
Recorder of Deeds	73,692	-	76,557	1,044	1,353	2,982	56,097	-	-	5,029	571
Traffic Safety	3,751	-	11,690	359	702	693	-	-	57,771	3,275	799
Traffic Safety MLR	-	-	-	-	-	-	-	-	-	-	38
Veteran's Affairs	21,600	-	48,583	511	396	1,490	-	20,984	-	7,239	1,375
Register of Wills	169,089	-	97,964	886	2,669	2,391	84,520	-	-	10,755	424
Sheriff	415,347	-	458,692	18,352	6,689	30,746	211,321	-	1,270	75,932	4,149
Coroner	1,647	-	61,496	476	308	1,195	-	-	25,364	3,636	761
Prothonotary	166,089	-	163,791	2,500	2,669	6,864	84,520	-	-	44,589	1,075
Clerk Courts	249,176	-	274,403	3,739	4,005	11,041	128,801	-	-	172,487	1,526
Public Defender	124,588	-	178,132	3,714	2,002	9,853	63,400	-	-	30,106	1,770
District Attorney	415,265	-	612,405	16,167	6,674	27,482	211,321	-	-	77,285	7,525
Courts	2,089,784	-	463,259	8,351	33,588	18,804	1,063,456	-	-	214,359	9,840
District Justices	4,813	-	497,294	8,758	5,047	25,373	-	-	74,120	28,330	8,345
Constables	-	-	-	-	-	-	-	-	-	-	2,333
Divorce Masters	48,834	-	32,371	484	785	1,195	24,851	-	-	9,329	187
Controlled Subst	-	-	-	-	-	-	-	-	-	-	1,053
Juvenile Probation	124,588	-	290,196	10,360	2,002	17,609	63,400	-	-	61,308	2,668
Adult Probation	173,698	-	441,192	16,726	2,809	28,657	84,520	7,392	-	52,236	4,087
Youth Development Ctr	-	-	147,764	3,951	2,006	9,853	-	-	-	4,441	1,492
Maint Adults	-	-	-	-	-	-	-	-	-	-	70
Prison	-	-	2,471,576	83,785	67,744	130,437	-	-	-	237,262	17,872
Public Safety	-	-	7,512	161	-	295	-	-	-	3,249	61
EMA	-	-	51,614	672	-	1,794	-	-	-	222	344
Radiation Act	-	-	-	-	-	-	-	-	-	-	77
HazMat	-	-	-	-	-	-	-	-	-	-	171
Parks	-	-	209,326	3,413	4,879	7,764	-	-	-	12,939	4,280
Conservation	3,097	-	71,805	1,663	580	4,479	-	-	47,701	222	509

YORK COUNTY, PENNSYLVANIA  
Detail of Allocated Costs

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Human Services Center	County Annex	Information Services	Commissioners
Schedule Reference:											
AG Land Pres	784	-	7,453	235	147	598	-	-	12,078	-	124
Planning	224,324	-	-	-	4,118	-	170,768	-	-	-	14
Coop Extension	7,584	-	29,812	1,085	1,419	2,982	-	-	116,796	-	410
Pleasant Acres	-	-	1,343,683	-	-	146,554	-	-	-	81,231	23,092
Human Services MLR	15,953	-	-	-	293	-	-	15,497	-	-	-
Children & Youth	-	-	-	14,889	-	41,491	-	-	-	66,497	17,977
Children & Youth MLR	215,260	-	-	-	3,947	-	-	209,153	-	-	-
E-911	2,565	-	-	13,753	4,165	36,413	-	-	39,495	17,937	6,364
E-911 Maintenance	-	-	7,867	387	-	1,195	-	-	-	-	120
Liquid Fuels	-	-	-	-	-	-	-	-	-	-	263
SC Training Ctr	-	-	122,024	-	-	-	-	-	-	-	-
Agency on Aging	-	-	-	7,625	-	20,588	-	-	-	11,994	10,017
Aging MLR	99,353	-	-	-	1,822	-	-	96,533	-	-	-
MH/MR	-	-	-	14,148	-	39,100	-	-	-	41,620	10,603
MH/MR MLR	188,648	-	-	-	3,525	-	-	181,351	-	-	-
Health Choices	-	-	-	799	-	2,089	-	-	-	374	741
Health Choices MLR	17,543	-	-	-	322	-	-	17,048	-	-	-
Domestic Relations	-	-	-	6,836	-	18,804	-	-	-	3,750	2,771
Domestic Relations MLR	332,221	-	-	-	5,340	-	169,061	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-	-	-	325
CDBG	-	-	-	-	-	-	-	-	-	-	1,377
Public Relations	-	-	4,437	125	-	295	-	-	-	-	40
Retirement Fund	-	-	-	-	-	-	-	-	-	-	477
Drug & Alcohol	-	-	-	1,239	-	3,579	-	-	-	17,658	1,713
HSDF	-	-	-	-	-	-	-	-	-	-	-
HAP	-	-	-	-	-	-	-	-	-	-	-
MATP	-	-	-	-	-	-	-	-	-	-	-
SFPP	-	-	-	-	-	-	-	-	-	-	-
CASSP	-	-	-	-	-	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	-
Drug & Alcohol MLR	21,929	-	-	-	402	-	-	21,308	-	-	-
HMIS	-	-	-	-	-	-	-	-	-	-	-
CYS NBB	-	-	-	-	-	-	-	-	-	-	-
Other	161,024	8,385	20,821,530	11	5,652	22	31,342	109,614	108,180	2,501	1,918
Unallocated	-	-	-	-	-	-	-	-	-	-	854,490
Direct Billings	-	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-

YORK COUNTY, PENNSYLVANIA  
Detail of Allocated Costs

Departments	Solicitor	Purchasing	Controller	Treasurer	Human Resources	Payroll Office	Central Telephone	Archives	Risk Management	Human Services	Fleet Management	Total Plan Allocation
Schedule Reference:												
Building Use	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	3,653	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	30	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	23	-	-	-	-	-	-	-	-	-
Retirement Administration	-	-	563	-	1,153	394	-	-	-	-	-	-
County Maintenance	17,123	10,045	10,323	66	15,638	3,665	1,750	-	1,830	-	1,154	-
Human Services Center	-	6,311	6,105	-	4,808	1,047	-	-	523	-	2,311	-
County Annex	-	1,634	1,884	-	3,812	915	-	-	458	-	1,154	-
Information Services	10,274	1,588	4,908	448	7,723	2,487	1,980	53	1,241	-	-	-
Commissioners	29,176	1,410	19,232	19,050	2,442	784	783	2,336	393	-	-	-
Solicitor	(427,212)	226	1,230	102	1,218	394	92	-	196	-	-	-
Purchasing	6,945	(230,337)	937	-	1,218	394	184	-	188	-	-	-
Controller	10,418	1,464	(1,276,969)	-	4,474	1,440	875	8,615	719	-	-	-
Treasurer	6,945	1,120	6,290	(591,474)	2,781	915	415	1,573	458	-	-	-
Human Resources	13,890	2,739	3,232	-	(1,233,287)	1,309	829	1,988	654	-	-	-
Payroll Office	-	342	367	-	1,346	(372,040)	184	903	196	-	-	-
Central Telephone	-	201	1,301	-	1,150	461	(94,031)	-	196	-	-	-
Archives	3,473	1,199	6,126	4,436	2,631	866	236	(520,269)	393	-	-	-
Risk Management	3,473	623	307	-	899	307	189	529	(159,786)	-	-	-
Human Services	6,945	4,669	5,709	552	5,388	1,893	568	1,033	792	(943,430)	-	-
Fleet Management	-	1,042	12,398	-	2,377	615	-	-	264	-	(211,035)	-
Voter Registration	17,363	2,537	41,809	20	3,917	1,072	472	1,909	463	-	-	292,123
Tax Assessment	6,945	2,178	3,859	1,262	15,866	4,138	2,459	2,147	1,784	-	-	686,124
Weights & Measurers	3,473	77	74	10	447	153	94	-	66	-	1,217	25,493
Tax Collectors	-	17	126	-	9,061	3,825	-	-	-	-	-	15,775
Tax Claims	6,945	311	30,485	17,447	-	-	-	-	-	-	-	58,856
Recorder of Deeds	3,473	1,478	2,611	769	4,489	1,586	426	1,670	661	-	-	234,488
Traffic Safety	-	1,324	6,731	217	1,346	513	189	-	198	-	1,217	91,175
Traffic Safety MLR	-	-	-	-	-	-	-	-	-	-	-	38
Veteran's Affairs	3,473	1,665	11,737	-	2,245	821	189	177	329	1,660	-	124,474
Register of Wills	3,473	1,280	1,828	464	4,563	1,278	615	20,539	528	-	-	400,226
Sheriff	17,396	6,864	12,068	1,271	61,737	15,838	3,214	3,038	6,804	-	41,413	1,392,141
Coroner	3,473	328	6,146	148	1,798	667	189	150	264	-	3,654	111,700
Prothonotary	6,945	3,485	3,269	1,390	14,388	3,778	1,844	21,026	1,651	-	-	529,853
Clerk Courts	3,473	3,612	4,033	1,932	22,999	5,769	1,985	64,722	2,510	-	-	954,213
Public Defender	6,945	2,694	8,164	-	16,954	5,057	1,749	16,884	2,181	-	-	472,193
District Attorney	21,181	6,988	47,137	247	48,102	14,098	5,199	37,593	6,079	-	13,399	1,574,127
Courts	6,945	10,477	73,950	237	37,164	11,242	8,037	18,545	4,823	-	-	4,072,861
District Justices	165	30,805	54,997	5,757	52,482	13,334	4,491	-	5,747	-	-	819,858
Constables	-	90	22,081	157	-	-	-	-	-	-	-	24,601
Divorce Masters	-	576	729	-	1,798	615	331	131	264	-	-	122,480
Controlled Subst	-	3,586	8,987	4,061	-	-	-	-	-	-	-	17,697
Juvenile Probation	3,473	3,798	9,215	1,488	36,743	9,142	1,560	4,989	3,663	-	6,090	652,592
Adult Probation	14,300	1,977	11,895	5,895	59,751	14,614	2,459	12,708	6,408	-	3,654	945,178
Youth Development Ctr	6,945	5,728	5,207	108	20,620	5,263	1,182	293	2,246	9,047	3,654	229,800
Maint Adults	-	389	661	-	-	-	-	-	-	-	-	1,120
Prison	59,671	21,653	49,848	719	290,404	69,622	14,466	131	30,057	-	18,271	3,563,518
Public Safety	-	93	306	-	447	153	-	-	66	-	-	12,343
EMA	3,473	731	1,661	118	2,697	918	47	443	397	-	4,872	70,003
Radiation Act	-	670	727	-	-	-	-	-	-	-	-	1,474
HazMat	-	2,148	1,621	-	-	-	-	-	-	-	-	3,940
Parks	15,553	8,218	29,721	7,373	19,969	5,158	898	8	2,246	-	29,234	360,979
Conservation	-	328	848	247	6,743	2,298	568	979	990	-	10,863	154,020

YORK COUNTY, PENNSYLVANIA  
Detail of Allocated Costs

Departments	Solicitor	Purchasing	Controller	Treasurer	Human Resources	Payroll Office	Central Telephone	Archives	Risk Management	Human Services	Fleet Management	Total Plan Allocation
Schedule Reference:												
AG Land Pres	3,473	-	599	237	899	360	142	-	8	132	-	29,899
Planning	3,473	-	134	-	-	-	331	-	8	-	2,436	405,604
Coop Extension	-	373	1,251	30	4,489	1,533	1,277	-	97	681	-	175,889
Pleasant Acres	24,307	849	84,913	9,916	109,153	76,931	8,131	-	936	33,162	9,745	1,952,703
Human Services MLR	-	-	-	-	-	-	-	-	-	-	-	31,743
Children & Youth	29,547	11,254	132,180	6,623	82,744	21,400	1,608	-	17,829	9,248	16,755	487,094
Children & Youth MLR	-	-	-	-	-	-	-	-	-	-	-	428,360
E-911	13,890	7,829	26,641	4,889	72,203	18,949	8,131	-	193	8,192	9,745	291,354
E-911 Maintenance	-	1,324	93	-	2,377	615	-	-	-	264	-	14,242
Liquid Fuels	-	373	2,376	492	-	-	-	-	-	-	6,090	9,594
SC Training Ctr	-	-	-	-	-	-	-	-	-	-	-	122,263
Agency on Aging	3,473	22,554	76,296	2,592	40,467	10,575	4,823	-	3,983	4,558	5,953	231,598
Aging MLR	-	-	-	-	-	-	-	-	-	-	-	197,708
MH/MR	6,945	12,638	65,343	3,706	76,057	20,077	1,466	-	2,791	8,654	8,755	314,339
MH/MR MLR	-	-	-	-	-	-	-	-	-	-	-	371,524
Health Choices	-	1,525	5,130	286	3,144	1,072	94	-	70	463	2,953	18,740
Health Choices MLR	-	-	-	-	-	-	-	-	-	-	-	34,913
Domestic Relations	18,371	2,537	8,539	5,036	38,935	9,709	5,342	-	14,023	4,162	-	138,815
Domestic Relations MLR	-	-	-	-	-	-	-	-	-	-	-	506,622
Weatherization	-	17	3,068	50	-	-	-	-	-	-	-	7,112
CDBG	-	-	12,173	3,578	-	-	-	-	-	-	3,654	18,345
Public Relations	-	-	104	-	447	153	47	-	-	86	-	5,714
Retirement Fund	-	155	4,385	582	-	-	-	-	-	-	-	5,599
Drug & Alcohol	-	3,612	12,790	1,271	6,740	1,840	331	-	926	792	1,170	53,661
HSDF	-	-	-	-	-	-	-	-	-	-	-	54,906
HAP	-	-	-	-	-	-	-	-	-	-	-	27,404
MATP	-	-	-	-	-	-	-	-	-	-	-	26,255
SFFP	-	-	-	-	-	-	-	-	-	-	-	1,412
CASSP	-	-	-	-	-	-	-	-	-	-	-	70,078
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	-	140,779
Drug & Alcohol MLR	-	-	-	-	-	-	-	-	-	-	-	43,639
HMS	-	-	-	-	-	-	-	-	-	-	-	12,026
CYS NBB	-	-	-	-	-	-	-	-	-	-	-	42,866
Other	(12)	4,549	17,985	1,309	24	(12)	1,560	-	-	3,662	4,223	21,285,027
Unallocated	-	-	276,619	474,846	-	-	-	-	252,498	-	-	1,858,451
Direct Billings	-	-	-	-	-	-	-	-	-	-	517,749	517,749
<b>Totals</b>	-	-	-	-	-	-	-	-	-	-	-	<b>47,959,704</b>

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

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

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

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

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

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

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

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

**York County, Pennsylvania  
Building Use**

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

In 1957 the original Courthouse was renovated and rebuilt at a cost of \$1,800,000. Current costs, including renovations, equal \$20,992,091. Of this amount 2% (\$419,842) is allocable to building use charge and is further allocated to departments based on departmental usage of total building square footage. In addition to the building use charge, \$ 453,592 of interest was paid to fund construction cost; interest was also based on square footage.

In 2004 the County opened a new Courthouse (Judicial Center) which cost \$ 69,570,590. In 2011 additional renovations were made at a cost of \$43,000. Of these amount, 2% (1,392,271) is allocable to building use charge and is allocated to departments based on usable square footage. In addition to the building use charge, \$ 2,921,721 of interest was paid to fund construction cost; interest was also allocated based on square footage.

York County also has a Human Services Center (The former Government Center) that is allocable to building use charge. The Human Services Center, a former Bon Ton building, was purchased in 1989. Current cost including renovations, equal \$10,557,634. Of this amount 3.33% (\$351,921) is allocable to building use charge and is further allocated to departments based on departmental usage of total building square footage. In addition to the building use charge, \$348,682 of interest was paid on a bond issued to fund renovation of the Human Services Center. The interest incurred, in a similar fashion to building cost, was allocated to departments based on departmental usage of total building square footage.

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

In 2005 the County created a new department (Fleet Management) which services all County vehicles. The cost of this facility was \$ 2,530,234, of which 13% (\$328,930) is occupied by fleet management. Of this amount, 2% (\$6,579) is allocable to building use charge and is directly allocated to Fleet Management based on percentage of space occupied. In addition to the building use charge, \$ 15,240 of interest was paid to fund construction cost; interest was also allocated based on percentage of space occupied.

The Archives Building's total costs, including renovations equal \$1,749,517. Of this amount, 2% (\$34,990) is allocable to the building use charge. In addition to the building use charge, \$46,980 of interest was paid to purchase and fund renovation cost to the building. Both will be allocated directly to the Archives central service department.

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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	-		-	-
Deductions			-	
			-	
			-	
			-	
			-	
			-	
			-	
Total Deductions	-	-	-	-
Total Allocated Additions	-	-	-	-
Departmental Cost Adjustments				
Building Use Charge	2,237,190		2,237,190	2,237,190
Interest Expense	3,786,215		3,786,215	3,786,215
	-		-	-
	-		-	-
Total Departmental Cost Adjustments	<u>6,023,405</u>	<u>-</u>	<u>6,023,405</u>	<u>6,023,405</u>
Total to be Allocated	<u><u>6,023,405</u></u>	<u><u>-</u></u>	<u><u>6,023,405</u></u>	<u><u>6,023,405</u></u>

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

	Total	General And Administration	Admin Center	Human Services Center	Judicial Center	Fleet Management	Annex Building	Archives Building
<u>Wages and Benefits</u>	-							
<u>Other Expenses and Cost</u>	-							
Departmental Expenditures	-	-	-	-	-	-	-	-
<u>Cost Adjustments</u>								
Deductions	-	-						
Departmental Cost Adjustments								
Building Use Charge	2,237,190		419,842	351,921	1,392,271	6,579	31,587	34,990
Interest Expense	3,786,215		453,592	348,682	2,921,721	15,240	-	46,980
	-							
	-							
Functional Cost	6,023,405	-	873,434	700,603	4,313,992	21,819	31,587	81,970
Additions: 1st Central Service Centers	-	-						
REALLOCATE ADMIN								
Allocable Costs	6,023,405	-	873,434	700,603	4,313,992	21,819	31,587	81,970
Unallocated	-							
1st Allocation	6,023,405	-	873,434	700,603	4,313,992	21,819	31,587	81,970
Additions: 2nd Central Service Centers	-	-						
REALLOCATE ADMIN								
Allocable Costs	-	-						
Unallocated	-							
2nd Allocation	-	-						
Total Allocated	6,023,405	-	873,434	700,603	4,313,992	21,819	31,587	81,970

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

User Department	Total	Admin Center	Human Services	Judicial Center	Fleet	Annex Building	Archives Building
County Maintenance	36,304	34,405	1,899	-	-	-	-
Human Services Center	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-
Information Services	113,070	97,108	-	15,962	-	-	-
Commissioners	53,236	53,236	-	-	-	-	-
Solicitor	9,485	9,485	-	-	-	-	-
Purchasing	29,146	29,146	-	-	-	-	-
Controller	57,018	57,018	-	-	-	-	-
Treasurer	38,178	38,178	-	-	-	-	-
Human Resources	42,528	42,528	-	-	-	-	-
Archives	81,970	-	-	-	-	-	81,970
Risk Management	6,752	6,752	-	-	-	-	-
Human Services	-	-	-	-	-	-	-
Fleet Management	21,819	-	-	-	21,819	-	-
Voter Registration	52,179	52,179	-	-	-	-	-
Tax Assessment	114,236	114,236	-	-	-	-	-
Weights & Measurers	238	-	-	-	-	238	-
Recorder of Deeds	73,692	73,692	-	-	-	-	-
Register of Wills	166,089	-	-	166,089	-	-	-
Sheriff	415,265	-	-	415,265	-	82	-
Coroner	1,647	-	-	-	-	1,647	-
Prothonotary	166,089	-	-	166,089	-	-	-
Clerk Courts	249,176	-	-	249,176	-	-	-
Public Defender	124,588	-	-	124,588	-	-	-
District Attorney	415,265	-	-	415,265	-	-	-
Courts	2,089,784	-	-	2,089,784	-	-	-
District Justices	4,813	-	-	-	-	4,813	-
Divorce Masters	48,834	-	-	48,834	-	-	-
Juvenile Probation	124,588	-	-	124,588	-	-	-
Adult Probation	173,698	-	7,609	166,089	-	-	-
EMA	-	-	-	-	-	-	-
Conservation	3,097	-	-	-	-	3,097	-
AG Land Pres	784	-	-	-	-	784	-
Planning	224,324	224,324	-	-	-	-	-
Coop Extension	7,584	-	-	-	-	7,584	-
Human Services MLR	15,953	-	15,953	-	-	-	-
Children & Youth MLR	215,260	-	215,260	-	-	-	-
E-911	2,565	-	-	-	-	2,565	-
MH/MR MLR	186,648	-	186,648	-	-	-	-
Health Choices MLR	17,543	-	17,543	-	-	-	-
Domestic Relations MLR	332,221	-	-	332,221	-	-	-
Other	161,024	41,147	112,809	42	-	7,026	-
<b>Subtotal</b>	<b>6,023,405</b>	<b>873,434</b>	<b>700,603</b>	<b>4,313,992</b>	<b>21,819</b>	<b>31,587</b>	<b>81,970</b>
<b>Total</b>	<b>6,023,405</b>	<b>873,434</b>	<b>700,603</b>	<b>4,313,992</b>	<b>21,819</b>	<b>31,587</b>	<b>81,970</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,792	3.939%	34,405		34,405	-	34,405
Information Services	7,880	11.118%	97,108		97,108	-	97,108
Commissioners	4,320	6.095%	53,236		53,236	-	53,236
Solicitor	770	1.086%	9,485		9,485	-	9,485
Purchasing	2,365	3.337%	29,146		29,146	-	29,146
Controller	4,627	6.528%	57,018		57,018	-	57,018
Treasurer	3,098	4.371%	38,178		38,178	-	38,178
Human Resources	3,451	4.869%	42,528		42,528	-	42,528
Risk Management	548	0.773%	6,752		6,752	-	6,752
Voter Registration	4,234	5.974%	52,179		52,179	-	52,179
Tax Assessment	9,270	13.079%	114,236		114,236	-	114,236
Recorder of Deeds	5,980	8.437%	73,692		73,692	-	73,692
Planning	18,203	25.683%	224,324		224,324	-	224,324
Other	3,337	4.708%	41,147		41,147	-	41,147
<b>Subtotal</b>	<b>70,875</b>	<b>100.000%</b>	<b>873,434</b>	<b>-</b>	<b>873,434</b>	<b>-</b>	<b>873,434</b>
<b>Second Allocation Total</b>	<b>70,875</b>						
<b>Total</b>	<b>70,875</b>	<b>100.000%</b>	<b>873,434</b>	<b>-</b>	<b>873,434</b>	<b>-</b>	<b>873,434</b>

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

Source: Building Maintenance

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	238	0.271%	1,899		1,899	-	1,899
Veteran's Affairs	2,708	3.083%	21,600		21,600	-	21,600
Adult Probation	954	1.086%	7,609		7,609	-	7,609
Human Services MLR	2,000	2.277%	15,953		15,953	-	15,953
Children & Youth MLR	26,992	30.725%	215,260		215,260	-	215,260
Aging MLR	12,458	14.181%	99,353		99,353	-	99,353
MH/MR MLR	23,404	26.641%	186,648		186,648	-	186,648
Health Choices MLR	2,200	2.504%	17,543		17,543	-	17,543
Drug & Alcohol MLR	2,750	3.130%	21,929		21,929	-	21,929
Other	14,146	16.102%	112,809		112,809	-	112,809
<b>Subtotal</b>	<b>87,850</b>	<b>100.000%</b>	<b>700,603</b>	<b>-</b>	<b>700,603</b>	<b>-</b>	<b>700,603</b>
<b>Second Allocation Total</b>	<b>87,850</b>						
<b>Total</b>	<b>87,850</b>	<b>100.000%</b>	<b>700,603</b>	<b>-</b>	<b>700,603</b>	<b>-</b>	<b>700,603</b>

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

Source: Building Maintenance

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	15,962		15,962	-	15,962
Register of Wills	8,000	3.850%	166,089		166,089	-	166,089
Sheriff	20,000	9.626%	415,265		415,265	-	415,265
Prothonotary	8,000	3.850%	166,089		166,089	-	166,089
Clerk Courts	12,000	5.776%	249,176		249,176	-	249,176
Public Defender	6,000	2.888%	124,588		124,588	-	124,588
District Attorney	20,000	9.626%	415,265		415,265	-	415,265
Courts	100,648	48.442%	2,089,784		2,089,784	-	2,089,784
Divorce Masters	2,352	1.132%	48,834		48,834	-	48,834
Juvenile Probation	6,000	2.888%	124,588		124,588	-	124,588
Adult Probation	8,000	3.850%	166,089		166,089	-	166,089
Domestic Relations MLR	16,000	7.701%	332,221		332,221	-	332,221
Other		0.000%	42		42	-	42
<b>Subtotal</b>	<b>207,768</b>	<b>100.000%</b>	<b>4,313,992</b>	<b>-</b>	<b>4,313,992</b>	<b>-</b>	<b>4,313,992</b>
<b>Second Allocation Total</b>	<b>207,768</b>						
<b>Total</b>	<b>207,768</b>	<b>100.000%</b>	<b>4,313,992</b>	<b>-</b>	<b>4,313,992</b>	<b>-</b>	<b>4,313,992</b>

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

Source: Building Maintenance

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fleet Management	100	100.000%	21,819		21,819	-	21,819
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	21,819	-	21,819	-	21,819
Second Allocation	100						
<hr/>							
<b>Total</b>	<b>100</b>	<b>100.000%</b>	<b>21,819</b>	<b>-</b>	<b>21,819</b>	<b>-</b>	<b>21,819</b>

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

Source: Controllers Office

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Weights & Measurers	240	0.755%	238		238	-	238
Traffic Safety	3,774	11.876%	3,751		3,751	-	3,751
Sheriff	83	0.261%	82		82	-	82
Coroner	1,657	5.214%	1,647		1,647	-	1,647
District Justices	4,842	15.237%	4,813		4,813	-	4,813
Conservation	3,116	9.806%	3,097		3,097	-	3,097
AG Land Pres	789	2.483%	784		784	-	784
Coop Extension	7,630	24.010%	7,584		7,584	-	7,584
E-911	2,580	8.119%	2,565		2,565	-	2,565
Other	7,067	22.239%	7,026		7,026	-	7,026
<b>Subtotal</b>	<b>31,778</b>	<b>100.000%</b>	<b>31,587</b>	<b>-</b>	<b>31,587</b>	<b>-</b>	<b>31,587</b>
<b>Second Allocation</b>	<b>31,778</b>						
<b>Total</b>	<b>31,778</b>	<b>100.000%</b>	<b>31,587</b>	<b>-</b>	<b>31,587</b>	<b>-</b>	<b>31,587</b>

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

Source: Controllers Office

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Archives	100	100.000%	81,970		81,970	-	81,970
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	81,970	-	81,970	-	81,970
Second Allocation	100						
<b>Total</b>	<b>100</b>	<b>100.000%</b>	<b>81,970</b>	<b>-</b>	<b>81,970</b>	<b>-</b>	<b>81,970</b>

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

Source: Controllers Office

**York County, Pennsylvania  
Equipment Use**

An equipment use charge, based on the original cost of capitalized equipment for central service departments, is allowable for cost plan purposes. General equipment has an assigned useful life of 15 years. A use charge of \$65,435 (6.67% of \$981,531) is allocated to departments based on the cost of purchased equipment and equipment in use.

Data processing equipment has been assigned a 5 year useful life. As a result, use charges applicable to data processing equipment are \$114,941 (20% of \$574,707). This cost is allocated to departments based on the cost of equipment levels at 12/31/11.

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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	-		-	-
Deductions			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
<b>Total Deductions</b>	-	-	-	-
<b>Total Allocated Additions</b>	-	-	-	-
<b>Departmental Cost Adjustments</b>				
Equipment Use Charge	180,376		180,376	180,376
	-		-	-
	-		-	-
	-		-	-
			-	
<b>Total Departmental Cost Adjustments</b>	<u>180,376</u>	<u>-</u>	<u>180,376</u>	<u>180,376</u>
<b>Total to be Allocated</b>	<u><u>180,376</u></u>	<u><u>-</u></u>	<u><u>180,376</u></u>	<u><u>180,376</u></u>

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

	Total	General And Administration	General Equipment	Data Processing Equipment
Departmental Expenditures	-	-	-	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Equipment Use Charge	180,376		65,435	114,941
	-			
Functional Cost	180,376	-	65,435	114,941
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	180,376	-	65,435	114,941
Unallocated	-			
1st Allocation	180,376	-	65,435	114,941
Additions: 2nd Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	-	-	-	-
Unallocated	-			
2nd Allocation	-	-	-	-
Total Allocated	180,376	-	65,435	114,941



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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	309,526	31.535%	20,635		20,635	-	20,635
Human Services Center	87,505	8.915%	5,834		5,834	-	5,834
County Annex	73,971	7.536%	4,931		4,931	-	4,931
Information Services	22,941	2.337%	1,529		1,529	-	1,529
Commissioners	50,691	5.164%	3,379		3,379	-	3,379
Solicitor	397	0.040%	26		26	-	26
Purchasing	3,494	0.356%	233		233	-	233
Controller	26,657	2.716%	1,777		1,777	-	1,777
Treasurer	14,509	1.478%	967		967	-	967
Human Resources	86,121	8.774%	5,741		5,741	-	5,741
Central Telephone	82,138	8.368%	5,476		5,476	-	5,476
Archives	39,061	3.980%	2,604		2,604	-	2,604
Risk Management	773	0.080%	52		52	-	52
Fleet Management	57,987	5.908%	3,866		3,866	-	3,866
Other	125,760	12.813%	8,385		8,385	-	8,385
<b>Subtotal</b>	<b>981,531</b>	<b>100.000%</b>	<b>65,435</b>	<b>-</b>	<b>65,435</b>	<b>-</b>	<b>65,435</b>
<b>Second Allocation Total</b>	<b>981,531</b>						
<b>Total</b>	<b>981,531</b>	<b>100.000%</b>	<b>65,435</b>	<b>-</b>	<b>65,435</b>	<b>-</b>	<b>65,435</b>

(A) Alloc basis: Cost of Equipment by Department

Source: Capital Purchases

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Human Services Center	-	0.000%	-		-	-	-
Information Services	515,455	89.690%	103,091		103,091	-	103,091
Controller	59,252	10.310%	11,850		11,850	-	11,850
Human Resources	-	0.000%	-		-	-	-
Archives	-	0.000%	-		-	-	-
Other	-	0.000%	-		-	-	-
<hr/>							
Subtotal	574,707	100.000%	114,941	-	114,941	-	114,941
Second Allocation Total	574,707						
<hr/>							
<b>Total</b>	<b>574,707</b>	<b>100.000%</b>	<b>114,941</b>	<b>-</b>	<b>114,941</b>	<b>-</b>	<b>114,941</b>

(A) Alloc basis: Cost of Equipment by Department

Source: Capital Purchases

## **York County, Pennsylvania Employee Benefits**

The County offers its employees several benefits including cost of hospitalization, life insurance, short term disability, unemployment compensation, retiree health/life benefits, workers' compensation, annual retirement contribution and social security. These benefits are accumulated in a central account and are allocated to each department in a unique manner. Most employee benefits with the exception of retirees' benefits and annual retirement contribution are allocated to central services (excluding Human Services). Any residual costs are allocated to the other miscellaneous category.

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

Life insurance premiums have been allocated to central service departments based on 2011 salaries and wages paid by each central service department.

Unemployment compensation premiums have been allocated to departments based on the unemployment cost incurred by each central service department for 2011. The 2011 rate for employer contribution was 4.24 % of the first \$8,000 of each employee's salary (excluding elected officials).

Social Security costs have been allocated to each central service department based on 2011 FICA wages paid by each department.

Retiree benefits were allocated to both Liquid Fuels and General fund departments based on actual premiums paid by each department in 2011. All other funds were directly charged in 2011.

Employers' share of Workers' Compensation insurance was allocated to central service departments based on 2011 salaries and wages paid by each central service department.

Annual Retirement Contribution (ARC) payments were allocated to each central service department based on 2011 salaries and wages paid by each department (excluding those departments that were directly charged).

Short Term Disability insurance payments were allocated to central services departments based on 2011 salaries and wages paid by each central service department.

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

2011 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	33,025,487		33,025,487	33,025,487
Deductions			-	
Grant Reimbursement	(246,536)		(246,536)	
Total Deductions	(246,536)	-	(246,536)	(246,536)
<b>Allocated Additions</b>				
Commissioners		360	360	
Solicitor		-	-	
Purchasing		-	-	
Controller		3,653	3,653	
Treasurer		-	-	
Fleet Management		-	-	
Total Allocated Additions	-	4,013	4,013	4,013
<b>Departmental Cost Adjustments</b>				
	-		-	
	-		-	
Direct Billed	(1,119,012)		(1,119,012)	
Total Departmental Cost Adjustments	(1,119,012)	-	(1,119,012)	(1,119,012)
Total to be Allocated	<u>31,659,939</u>	<u>4,013</u>	<u>31,663,952</u>	<u>31,663,952</u>

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

	Total	General and Administration	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
<b>Other Expenses and Cost</b>										
Health - BC & BS - Active	15,390,791		15,390,791							
Retirement Contribution	7,086,189								7,086,189	
Life Insurance and Short Term Disability	442,620			165,792						276,828
Unemployment Comp	565,189				565,189					
Health - BC & BS - Retirees	3,741,503					3,741,503				
Life Insurance - Retirees	15,425					15,425				
Social Security	5,228,935						5,228,935			
Workers Comp	554,835							554,835		
Military Retirement Benefit	-									
<b>Departmental Expenditures</b>	<b>33,025,487</b>	<b>-</b>	<b>15,390,791</b>	<b>165,792</b>	<b>565,189</b>	<b>3,756,928</b>	<b>5,228,935</b>	<b>554,835</b>	<b>7,086,189</b>	<b>276,828</b>
<b>Cost Adjustments</b>										
Deductions	(246,536)		(114,893)	(1,238)	(4,219)	(28,046)	(39,034)	(4,142)	(52,899)	(2,067)
<b>Departmental Cost Adjustments</b>	<b>(1,119,012)</b>								<b>(1,119,012)</b>	
<b>Functional Cost</b>	<b>31,659,939</b>	<b>-</b>	<b>15,275,898</b>	<b>164,554</b>	<b>560,970</b>	<b>3,728,882</b>	<b>5,189,901</b>	<b>550,693</b>	<b>5,914,278</b>	<b>274,761</b>
<b>Additions: 1st</b>										
Central Service Centers	-	-								
<b>REALLOCATE ADMIN</b>										
Allocable Costs	31,659,939	-	15,275,898	164,554	560,970	3,728,882	5,189,901	550,693	5,914,278	274,761
Unallocated	-									
1st Allocation	31,659,939	-	15,275,898	164,554	560,970	3,728,882	5,189,901	550,693	5,914,278	274,761
<b>Additions: 2nd</b>										
Central Service Centers	4,013	4,013								
<b>REALLOCATE ADMIN</b>										
Allocable Costs	4,013	(4,013)	1,870	20	69	457	635	67	861	34
Unallocated	-		1,870	20	69	457	635	67	861	34
2nd Allocation	4,013	-	1,870	20	69	457	635	67	861	34
<b>Total Allocated</b>	<b>31,663,952</b>	<b>-</b>	<b>15,277,768</b>	<b>164,574</b>	<b>561,039</b>	<b>3,729,339</b>	<b>5,190,536</b>	<b>550,760</b>	<b>5,915,139</b>	<b>274,795</b>

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

User Department	Total	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
Retirement Administration	19,348	12,987	61	337	-	2,751	330	2,780	102
County Maintenance	379,449	182,569	1,117	9,947	74,736	51,542	6,152	51,520	1,866
Human Services Center	152,552	52,097	326	2,693	65,077	15,001	1,790	15,024	544
County Annex	86,612	45,681	304	2,356	8,055	14,015	1,674	14,019	508
-	-	-	-	-	-	-	-	-	-
Information Services	346,835	123,903	1,418	6,396	74,176	65,401	7,810	65,363	2,368
Commissioners	341,652	39,111	737	1,346	227,117	33,998	4,059	33,953	1,231
Solicitor	92,299	18,555	369	-	35,727	17,025	2,032	16,976	615
Purchasing	38,384	19,555	178	1,010	-	8,201	980	8,163	297
Controller	259,730	71,653	894	3,702	94,688	41,213	4,919	41,169	1,492
Treasurer	120,209	39,111	464	2,721	31,849	21,385	2,550	21,354	775
Human Resources	202,143	65,236	632	4,416	68,992	29,171	3,480	29,161	1,055
Payroll Office	40,184	19,555	196	1,010	-	9,031	1,074	8,991	327
Central Telephone	14,919	6,570	72	1,010	-	3,373	402	3,371	121
-	-	-	-	-	-	-	-	-	-
Archives	91,354	32,542	375	2,356	18,833	17,284	2,065	17,273	626
Risk Management	63,057	12,987	117	853	37,480	5,398	644	5,383	195
Human Services	-	-	-	-	-	-	-	-	-
Fleet Management	48,664	26,125	211	1,414	-	9,706	1,156	9,700	352
-	-	-	-	-	-	-	-	-	-
Voter Registration	76,584	-	-	-	62,802	-	-	13,782	-
Tax Assessment	272,201	-	-	-	214,884	-	-	57,317	-
Weights & Measurers	15,248	-	-	-	12,232	-	-	3,016	-
Tax Collectors	-	-	-	-	-	-	-	-	-
Tax Claims	-	-	-	-	-	-	-	-	-
Recorder of Deeds	76,557	-	-	-	50,234	-	-	26,323	-
Traffic Safety	11,890	-	-	-	-	-	-	11,890	-
Traffic Safety MLR	-	-	-	-	-	-	-	-	-
Veteran's Affairs	48,583	-	-	-	36,398	-	-	12,185	-
Register of Wills	97,964	-	-	-	74,363	-	-	23,601	-
Sheriff	458,692	-	-	-	90,474	-	-	368,218	-
Coroner	61,496	-	-	-	46,058	-	-	15,438	-
Prothonotary	183,791	-	-	-	107,479	-	-	56,312	-
Clerk Courts	274,403	-	-	-	194,075	-	-	80,328	-
Public Defender	176,132	-	-	-	66,643	-	-	109,489	-
District Attorney	612,405	-	-	-	302,748	-	-	309,657	-
Courts	463,259	-	-	-	209,440	-	-	253,819	-
District Justices	497,294	-	-	-	296,594	-	-	200,700	-
Constables	-	-	-	-	-	-	-	-	-
Divorce Masters	32,371	-	-	-	16,223	-	-	16,148	-
Controlled Subst	-	-	-	-	-	-	-	-	-
Juvenile Probation	290,198	-	-	-	103,751	-	-	186,445	-
Adult Probation	441,192	-	-	-	141,826	-	-	299,366	-
Youth Development Ctr	147,764	-	-	-	24,315	-	-	123,449	-
Maint Adults	-	-	-	-	-	-	-	-	-
Prison	2,471,576	-	-	-	613,513	-	-	1,858,063	-
Public Safety	7,512	-	-	-	-	-	-	7,512	-
EMA	51,614	-	-	-	32,035	-	-	19,579	-
Radiation Act	-	-	-	-	-	-	-	-	-
HazMat	-	-	-	-	-	-	-	-	-
Parks	209,326	-	-	-	131,720	-	-	77,606	-
Conservation	71,805	-	-	-	24,129	-	-	47,676	-
AG Land Pres	7,453	-	-	-	-	-	-	7,453	-
Planning	-	-	-	-	-	-	-	-	-
Coop Extension	29,812	-	-	-	-	-	-	29,812	-

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

User Department	Total	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
Pleasant Acres	1,343,883	-	-	-	-	-	-	1,343,883	-
Human Services MLR	-	-	-	-	-	-	-	-	-
Children & Youth	-	-	-	-	-	-	-	-	-
Children & Youth MLR	-	-	-	-	-	-	-	-	-
E-911	-	-	-	-	-	-	-	-	-
E-911 Maintenance	7,867	-	-	-	-	-	-	7,867	-
Liquid Fuels	-	-	-	-	-	-	-	-	-
SC Training Ctr	122,024	-	-	-	122,024	-	-	-	-
Agency on Aging	-	-	-	-	-	-	-	-	-
Aging MLR	-	-	-	-	-	-	-	-	-
MH/MR	-	-	-	-	-	-	-	-	-
MH/MR MLR	-	-	-	-	-	-	-	-	-
Health Choices	-	-	-	-	-	-	-	-	-
Health Choices MLR	-	-	-	-	-	-	-	-	-
Domestic Relations	-	-	-	-	-	-	-	-	-
Domestic Relations MLR	-	-	-	-	-	-	-	-	-
Other	20,821,530	14,508,531	157,103	519,472	18,649	4,846,041	509,643	(232)	262,321
<b>Subtotal</b>	<b>31,663,952</b>	<b>15,277,768</b>	<b>164,574</b>	<b>561,039</b>	<b>3,729,339</b>	<b>5,190,536</b>	<b>550,760</b>	<b>5,915,139</b>	<b>274,795</b>
<b>Total</b>	<b>31,663,952</b>	<b>15,277,768</b>	<b>164,574</b>	<b>561,039</b>	<b>3,729,339</b>	<b>5,190,536</b>	<b>550,760</b>	<b>5,915,139</b>	<b>274,795</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	2	0.085%	12,985		12,985	2	12,987
County Maintenance	28	1.195%	182,547		182,547	22	182,569
Human Services Center	8	0.341%	52,091		52,091	6	52,097
County Annex	7	0.299%	45,675		45,675	6	45,681
Information Services	19	0.811%	123,888		123,888	15	123,903
Commissioners	6	0.256%	39,106		39,106	5	39,111
Solicitor	3	0.128%	19,553		19,553	2	19,555
Purchasing	3	0.128%	19,553		19,553	2	19,555
Controller	11	0.469%	71,644		71,644	9	71,653
Treasurer	6	0.256%	39,106		39,106	5	39,111
Human Resources	10	0.427%	65,228		65,228	8	65,236
Payroll Office	3	0.128%	19,553		19,553	2	19,555
Central Telephone	1	0.043%	6,569		6,569	1	6,570
Archives	5	0.213%	32,538		32,538	4	32,542
Risk Management	2	0.085%	12,985		12,985	2	12,987
Fleet Management	4	0.171%	26,122		26,122	3	26,125
		0.000%	-		-	-	-
Other	2,226	94.966%	14,506,755		14,506,755	1,776	14,508,531
<hr/>							
Subtotal	2,344	100.000%	15,275,898	-	15,275,898	1,870	15,277,768
Second Allocation Total	2,344						
<hr/>							
Total	2,344	100.000%	15,275,898	-	15,275,898	1,870	15,277,768

(A) Alloc basis

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

Source:

Payroll Statistics

**YORK COUNTY, PENNSYLVANIA  
Employee Benefits  
Detail Allocation of  
Life Insurance**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	36,216	0.037%	61		61	-	61
County Maintenance	673,174	0.679%	1,117		1,117	-	1,117
Human Services Center	196,014	0.198%	326		326	-	326
County Annex	183,130	0.185%	304		304	-	304
Information Services	854,147	0.862%	1,418		1,418	-	1,418
Commissioners	443,939	0.448%	737		737	-	737
Solicitor	222,202	0.224%	369		369	-	369
Purchasing	107,076	0.108%	178		178	-	178
Controller	537,968	0.543%	894		894	-	894
Treasurer	278,999	0.282%	464		464	-	464
Human Resources	380,927	0.384%	632		632	-	632
Payroll Office	117,665	0.119%	196		196	-	196
Central Telephone	43,877	0.044%	72		72	-	72
Archives	225,942	0.228%	375		375	-	375
Risk Management	70,355	0.071%	117		117	-	117
Fleet Management	126,640	0.128%	211		211	-	211
Other	94,586,563	95.460%	157,083		157,083	20	157,103
<hr/>							
Subtotal	99,084,834	100.000%	164,554	-	164,554	20	164,574
Second Allocation Total	99,084,834						
<hr/>							
Total	99,084,834	100.000%	164,554	-	164,554	20	164,574

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

Source Controller

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	339	0.060%	337		337	-	337
County Maintenance	10,021	1.773%	9,946		9,946	1	9,947
Human Services Center	2,714	0.480%	2,693		2,693	-	2,693
County Annex	2,374	0.420%	2,356		2,356	-	2,356
Information Services	6,445	1.140%	6,395		6,395	1	6,396
Commissioners	1,357	0.240%	1,346		1,346	-	1,346
Purchasing	1,018	0.180%	1,010		1,010	-	1,010
Controller	3,731	0.660%	3,702		3,702	-	3,702
Treasurer	2,743	0.485%	2,721		2,721	-	2,721
Human Resources	4,447	0.787%	4,415		4,415	1	4,416
Payroll Office	1,018	0.180%	1,010		1,010	-	1,010
Central Telephone	1,018	0.180%	1,010		1,010	-	1,010
Archives	2,374	0.420%	2,356		2,356	-	2,356
Risk Management	858	0.152%	853		853	-	853
Fleet Management	1,425	0.252%	1,414		1,414	-	1,414
Other	523,307	92.590%	519,406		519,406	66	519,472
<hr/>							
Subtotal	565,189	100.000%	560,970	-	560,970	69	561,039
Second Allocation Total	565,189						
<hr/>							
Total	565,189	100.000%	560,970	-	560,970	69	561,039
<hr/>							

(A) Alloc basis Central Services Premiums Paid (Ex: Hum Svcs)

Source: Contribution Rate

## YORK COUNTY, PENNSYLVANIA

Employee Benefits  
Detail Allocation of  
Retiree Benefits

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	-	0.000%	-	-	-	-	-
County Maintenance	78,154	2.004%	74,727		74,727	9	74,736
Human Services Center	68,062	1.745%	65,069		65,069	8	65,077
County Annex	8,415	0.216%	8,054		8,054	1	8,055
Information Services	77,576	1.989%	74,167		74,167	9	74,176
Commissioners	237,470	6.090%	227,089		227,089	28	227,117
Solicitor	37,368	0.958%	35,723		35,723	4	35,727
Controller	99,010	2.539%	94,676		94,676	12	94,688
Treasurer	33,298	0.854%	31,845		31,845	4	31,849
Human Resources	72,132	1.850%	68,984		68,984	8	68,992
Archives	19,685	0.505%	18,831		18,831	2	18,833
Risk Management	39,181	1.005%	37,475		37,475	5	37,480
Voter Registration	65,662	1.684%	62,794		62,794	8	62,802
Tax Assessment	224,697	5.762%	214,858		214,858	26	214,884
Weights & Measurers	12,775	0.328%	12,231		12,231	1	12,232
Recorder of Deeds	52,517	1.347%	50,228		50,228	6	50,234
Veteran's Affairs	38,056	0.976%	36,394		36,394	4	36,398
Register of Wills	77,751	1.994%	74,354		74,354	9	74,363
Sheriff	94,616	2.426%	90,463		90,463	11	90,474
Coroner	48,169	1.235%	46,052		46,052	6	46,058
Prothonotary	112,365	2.882%	107,466		107,466	13	107,479
Clerk Courts	202,930	5.204%	194,051		194,051	24	194,075
Public Defender	69,664	1.787%	66,635		66,635	8	66,643
District Attorney	316,550	8.118%	302,711		302,711	37	302,748
Courts	219,000	5.616%	209,414		209,414	26	209,440
District Justices	310,109	7.953%	296,558		296,558	36	296,594
Divorce Masters	16,974	0.435%	16,221		16,221	2	16,223
Juvenile Probation	108,473	2.782%	103,738		103,738	13	103,751
Adult Probation	148,305	3.803%	141,809		141,809	17	141,826
Youth Development Ctr	25,413	0.652%	24,312		24,312	3	24,315
Prison	641,491	16.451%	613,438		613,438	75	613,513
EMA	33,491	0.859%	32,031		32,031	4	32,035
Parks	137,712	3.532%	131,704		131,704	16	131,720
Conservation	25,213	0.647%	24,126		24,126	3	24,129
Liquid Fuels	-	0.000%	-		-	-	-
SC Training Ctr	127,604	3.272%	122,009		122,009	15	122,024
Other	19,439	0.499%	18,645		18,645	4	18,649

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	3,899,327	100.000%	3,728,882	-	3,728,882	457	3,729,339
Second Allocation Total	3,899,327						
<b>Total</b>	<b>3,899,327</b>	<b>100.000%</b>	<b>3,728,882</b>	<b>-</b>	<b>3,728,882</b>	<b>457</b>	<b>3,729,339</b>

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

Source:                                      Controller

**YORK COUNTY, PENNSYLVANIA  
Employee Benefits  
Detail Allocation of  
Social Security**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	36,216	0.053%	2,751		2,751	-	2,751
County Maintenance	673,174	0.993%	51,536		51,536	6	51,542
Human Services Center	196,014	0.289%	14,999		14,999	2	15,001
County Annex	183,130	0.270%	14,013		14,013	2	14,015
Information Services	854,147	1.260%	65,393		65,393	8	65,401
Commissioners	443,939	0.655%	33,994		33,994	4	33,998
Solicitor	222,202	0.328%	17,023		17,023	2	17,025
Purchasing	107,076	0.158%	8,200		8,200	1	8,201
Controller	537,968	0.794%	41,208		41,208	5	41,213
Treasurer	278,999	0.412%	21,382		21,382	3	21,385
Human Resources	380,927	0.562%	29,167		29,167	4	29,171
Payroll Office	117,665	0.174%	9,030		9,030	1	9,031
Central Telephone	43,877	0.065%	3,373		3,373	-	3,373
Archives	225,942	0.333%	17,282		17,282	2	17,284
Risk Management	70,355	0.104%	5,397		5,397	1	5,398
Fleet Management	126,640	0.187%	9,705		9,705	1	9,706
Other	63,290,439	93.364%	4,845,448		4,845,448	593	4,846,041
<b>Subtotal</b>	<b>67,788,710</b>	<b>100.000%</b>	<b>5,189,901</b>	<b>-</b>	<b>5,189,901</b>	<b>635</b>	<b>5,190,536</b>
<b>Second Allocation Total</b>	<b>67,788,710</b>						
<b>Total</b>	<b>67,788,710</b>	<b>100.000%</b>	<b>5,189,901</b>	<b>-</b>	<b>5,189,901</b>	<b>635</b>	<b>5,190,536</b>

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

Source: Controller

**YORK COUNTY, PENNSYLVANIA  
Employee Benefits  
Detail Allocation of  
Workers Comp**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	36,216	0.060%	330		330	-	330
County Maintenance	673,174	1.117%	6,151		6,151	1	6,152
Human Services Center	196,014	0.325%	1,790		1,790	-	1,790
County Annex	183,130	0.304%	1,674		1,674	-	1,674
Information Services	854,147	1.418%	7,809		7,809	1	7,810
Commissioners	443,939	0.737%	4,059		4,059	-	4,059
Solicitor	222,202	0.369%	2,032		2,032	-	2,032
Purchasing	107,076	0.178%	980		980	-	980
Controller	537,968	0.893%	4,918		4,918	1	4,919
Treasurer	278,999	0.463%	2,550		2,550	-	2,550
Human Resources	380,927	0.632%	3,480		3,480	-	3,480
Payroll Office	117,665	0.195%	1,074		1,074	-	1,074
Central Telephone	43,877	0.073%	402		402	-	402
Archives	225,942	0.375%	2,065		2,065	-	2,065
Risk Management	70,355	0.117%	644		644	-	644
Fleet Management	126,640	0.210%	1,156		1,156	-	1,156
Other	55,745,726	92.533%	509,579		509,579	64	509,643
<hr/>							
Subtotal	60,243,997	100.000%	550,693	-	550,693	67	550,760
Second Allocation Total	60,243,997						
<hr/>							
Total	60,243,997	100.000%	550,693	-	550,693	67	550,760

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

Source: Controller

**Employee Benefits  
Detail Allocation of  
Retirement Contribution**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	36,216	0.047%	2,780		2,780	-	2,780
County Maintenance	673,174	0.871%	51,513		51,513	7	51,520
Human Services Center	196,014	0.254%	15,022		15,022	2	15,024
County Annex	183,130	0.237%	14,017		14,017	2	14,019
Information Services	854,147	1.105%	65,353		65,353	10	65,363
Commissioners	443,939	0.574%	33,948		33,948	5	33,953
Solicitor	222,202	0.287%	16,974		16,974	2	16,976
Purchasing	107,076	0.138%	8,162		8,162	1	8,163
Controller	537,968	0.696%	41,163		41,163	6	41,169
Treasurer	278,999	0.361%	21,351		21,351	3	21,354
Human Resources	380,927	0.493%	29,157		29,157	4	29,161
Payroll Office	117,665	0.152%	8,990		8,990	1	8,991
Central Telephone	43,877	0.057%	3,371		3,371	-	3,371
Archives	225,942	0.292%	17,270		17,270	3	17,273
Risk Management	70,355	0.091%	5,382		5,382	1	5,383
Fleet Management	126,640	0.164%	9,699		9,699	1	9,700
Voter Registration	180,073	0.233%	13,780		13,780	2	13,782
Tax Assessment	749,535	0.969%	57,309		57,309	8	57,317
Weights & Measurers	39,147	0.051%	3,016		3,016	-	3,016
Recorder of Deeds	343,941	0.445%	26,319		26,319	4	26,323
Traffic Safety	155,187	0.201%	11,888		11,888	2	11,890
Veteran's Affairs	159,479	0.206%	12,183		12,183	2	12,185
Register of Wills	308,589	0.399%	23,598		23,598	3	23,601
Sheriff	4,813,092	6.225%	368,164		368,164	54	368,218
Coroner	202,121	0.261%	15,436		15,436	2	15,438
Prothonotary	736,070	0.952%	56,304		56,304	8	56,312
Clerk Courts	1,049,745	1.358%	80,316		80,316	12	80,328
Public Defender	1,430,928	1.851%	109,473		109,473	16	109,489
District Attorney	4,047,527	5.235%	309,612		309,612	45	309,657
Courts	3,318,133	4.291%	253,782		253,782	37	253,819
District Justices	2,623,474	3.393%	200,671		200,671	29	200,700
Divorce Masters	210,857	0.273%	16,146		16,146	2	16,148
Juvenile Probation	2,436,868	3.152%	186,418		186,418	27	186,445
Adult Probation	3,913,169	5.061%	299,322		299,322	44	299,366
Youth Development Ctr	1,613,825	2.087%	123,431		123,431	18	123,449
Prison	24,288,144	31.412%	1,857,793		1,857,793	270	1,858,063
Public Safety	98,402	0.127%	7,511		7,511	1	7,512
EMA	255,736	0.331%	19,576		19,576	3	19,579
Parks	1,014,380	1.312%	77,595		77,595	11	77,606
Conservation	623,100	0.806%	47,669		47,669	7	47,676

**Employee Benefits  
Detail Allocation of  
Retirement Contribution**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	97,601	0.126%	7,452		7,452	1	7,453
Coop Extension	389,570	0.504%	29,808		29,808	4	29,812
Pleasant Acres	17,563,958	22.716%	1,343,487		1,343,487	196	1,343,683
E-911 Maintenance	102,543	0.133%	7,866		7,866	1	7,867
Public Relations	58,000	0.075%	4,436		4,436	1	4,437
Other		0.000%	(235)		(235)	3	(232)
<hr/>							
Subtotal	77,321,465	100.000%	5,914,278	-	5,914,278	861	5,915,139
Second Allocation Total	77,321,465						
<hr/>							
Total	77,321,465	100.000%	5,914,278	-	5,914,278	861	5,915,139

(A) Alloc basis

Salaries/Wages By Department (Ex: Direct Billed)

Source:

Controller

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	36,216	0.037%	102		102	-	102
County Maintenance	673,174	0.679%	1,866		1,866	-	1,866
Human Services Center	196,014	0.198%	544		544	-	544
County Annex	183,130	0.185%	508		508	-	508
Information Services	854,147	0.862%	2,368		2,368	-	2,368
Commissioners	443,939	0.448%	1,231		1,231	-	1,231
Solicitor	222,202	0.224%	615		615	-	615
Purchasing	107,076	0.108%	297		297	-	297
Controller	537,968	0.543%	1,492		1,492	-	1,492
Treasurer	278,999	0.282%	775		775	-	775
Human Resources	380,927	0.384%	1,055		1,055	-	1,055
Payroll Office	117,665	0.119%	327		327	-	327
Central Telephone	43,877	0.044%	121		121	-	121
Archives	225,942	0.228%	626		626	-	626
Risk Management	70,355	0.071%	195		195	-	195
Fleet Management	126,640	0.128%	352		352	-	352
Other	94,586,563	95.460%	262,287		262,287	34	262,321
<hr/>							
Subtotal	99,084,834	100.000%	274,761	-	274,761	34	274,795
Second Allocation Total	99,084,834						
<hr/>							
Total	99,084,834	100.000%	274,761	-	274,761	34	274,795

(A) Alloc basis

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

Source:

Controller

**York County, Pennsylvania  
Liability Insurance**

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

General Liability insurance premiums are allocated based on 2011 departmental gross salaries for employees (excluding Pleasant Acres).

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

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

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

**YORK COUNTY, PENNSYLVANIA**  
**Liability Insurance**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	288,342		288,342	288,342
Deductions			-	
Direct Billed	(21,070)		(21,070)	
			-	
			-	
			-	
			-	
			-	
<b>Total Deductions</b>	<b>(21,070)</b>	<b>-</b>	<b>(21,070)</b>	<b>(21,070)</b>
<b>Allocated Additions</b>				
Commissioners		3	3	
Solicitor		-	-	
Purchasing		-	-	
Controller		30	30	
Treasurer		-	-	
Fleet Management		-	-	
		-	-	
<b>Total Allocated Additions</b>	<b>-</b>	<b>33</b>	<b>33</b>	<b>33</b>
<b>Departmental Cost Adjustments</b>				
	-		-	
	-		-	
	-		-	
	-		-	
<b>Total Departmental Cost Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total to be Allocated</b>	<b><u>267,272</u></b>	<b><u>33</u></b>	<b><u>267,305</u></b>	<b><u>267,305</u></b>

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

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
<u>Other Expenses and Cost</u>						
General Liability	73,711		73,711			
Public Officials	6,145			6,145		
Crime	2,241			2,241		
Employee Liability	134,650			134,650		
Law Enforcement	50,525					50,525
Automobile	21,070				21,070	
Departmental Expenditures	288,342	-	73,711	143,036	21,070	50,525
<u>Cost Adjustments</u>						
Deductions	(21,070)				(21,070)	
Departmental Cost Adjustments	-					
<u>Functional Cost</u>	<u>267,272</u>	<u>-</u>	<u>73,711</u>	<u>143,036</u>	<u>-</u>	<u>50,525</u>
Additions: 1st Central Service Centers	-	-				
REALLOCATE ADMIN						
<u>Allocable Costs</u>	<u>267,272</u>	<u>-</u>	<u>73,711</u>	<u>143,036</u>	<u>-</u>	<u>50,525</u>
Unallocated	-					
1st Allocation	267,272	-	73,711	143,036	-	50,525
Additions: 2nd Central Services Centers	33	33				
REALLOCATE ADMIN		(33)	9	18	-	6
<u>Allocable Costs</u>	<u>33</u>	<u>-</u>	<u>9</u>	<u>18</u>	<u>-</u>	<u>6</u>
Unallocated	-					
2nd Allocation	33	-	9	18	-	6
<u>Total Allocated</u>	<u>267,305</u>	<u>-</u>	<u>73,720</u>	<u>143,054</u>	<u>-</u>	<u>50,531</u>

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Retirement Administration	252	32	220	-	-
County Maintenance	2,664	604	2,060	-	-
Human Services Center	765	176	589	-	-
County Annex	679	164	515	-	-
Information Services	2,164	767	1,397	-	-
Commissioners	841	399	442	-	-
Solicitor	420	200	220	-	-
Purchasing	316	96	220	-	-
Controller	1,293	483	810	-	-
Treasurer	766	251	515	-	-
Human Resources	1,077	342	735	-	-
Payroll Office	325	105	220	-	-
Central Telephone	259	39	220	-	-
	-	-	-	-	-
Archives	645	203	442	-	-
Risk Management	210	63	147	-	-
Human Services	1,389	506	883	-	-
Fleet Management	409	114	295	-	-
	-	-	-	-	-
Voter Registration	676	161	515	-	-
Tax Assessment	2,660	673	1,987	-	-
Weights & Measurers	108	35	73	-	-
Tax Claims	-	-	-	-	-
Recorder of Deeds	1,044	309	735	-	-
Traffic Safety MLR	-	-	-	-	-
Veteran's Affairs	511	143	368	-	-
Register of Wills	866	277	589	-	-
Sheriff	18,352	4,323	7,579	-	6,450
Coroner	476	181	295	-	-
Prothonotary	2,500	661	1,839	-	-
Clerk Courts	3,739	943	2,796	-	-
Public Defender	3,714	1,285	2,429	-	-
District Attorney	16,167	3,635	6,771	-	5,761
Courts	8,351	2,979	5,372	-	-
District Justices	8,758	2,356	6,402	-	-
Constables	-	-	-	-	-
Divorce Masters	484	189	295	-	-
Controlled Subst	-	-	-	-	-
Juvenile Probation	10,360	2,188	4,415	-	3,757
Adult Probation	16,726	3,514	7,138	-	6,074
Maint Adults	-	-	-	-	-
Prison	83,785	21,813	33,482	-	28,490
Public Safety	161	88	73	-	-

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Radiation Act	-	-	-	-	-
HazMat	-	-	-	-	-
Parks	3,413	911	2,502	-	-
Conservation	1,663	559	1,104	-	-
Planning	-	-	-	-	-
Human Services MLR	-	-	-	-	-
Children & Youth	14,889	4,587	10,302	-	-
Children & Youth MLR	-	-	-	-	-
E-911	13,753	4,628	9,125	-	-
E-911 Maintenance	387	92	295	-	-
SC Training Ctr	-	-	-	-	-
Aging MLR	-	-	-	-	-
MH/MR MLR	-	-	-	-	-
Health Choices MLR	-	-	-	-	-
Domestic Relations MLR	-	-	-	-	-
Retirement Fund	-	-	-	-	-
Other	11	6	6	-	(1)
<b>Subtotal</b>	<b>267,305</b>	<b>73,720</b>	<b>143,054</b>	<b>-</b>	<b>50,531</b>
<b>Total</b>	<b>267,305</b>	<b>73,720</b>	<b>143,054</b>	<b>-</b>	<b>50,531</b>

**YORK COUNTY, PENNSYLVANIA**  
**Liability Insurance**  
**Detail Allocation of**  
**General Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	36,216	0.044%	32		32	-	32
County Maintenance	673,174	0.820%	604		604	-	604
Human Services Center	196,014	0.239%	176		176	-	176
County Annex	183,130	0.223%	164		164	-	164
Information Services	854,147	1.041%	767		767	-	767
Commissioners	443,939	0.541%	399		399	-	399
Solicitor	222,202	0.271%	200		200	-	200
Purchasing	107,076	0.130%	96		96	-	96
Controller	537,968	0.655%	483		483	-	483
Treasurer	278,999	0.340%	251		251	-	251
Human Resources	380,927	0.464%	342		342	-	342
Payroll Office	117,665	0.143%	105		105	-	105
Central Telephone	43,877	0.053%	39		39	-	39
Archives	225,942	0.275%	203		203	-	203
Risk Management	70,355	0.086%	63		63	-	63
Human Services	563,368	0.686%	506		506	-	506
Fleet Management	126,640	0.154%	114		114	-	114
Voter Registration	180,073	0.219%	161		161	-	161
Tax Assessment	749,535	0.913%	673		673	-	673
Weights & Measurers	39,147	0.048%	35		35	-	35
Tax Collectors	486,490	0.593%	437		437	-	437
Recorder of Deeds	343,941	0.419%	309		309	-	309
Traffic Safety	155,187	0.189%	139		139	-	139
Veteran's Affairs	159,479	0.194%	143		143	-	143
Register of Wills	308,589	0.376%	277		277	-	277
Sheriff	4,813,092	5.864%	4,322		4,322	1	4,323
Coroner	202,121	0.246%	181		181	-	181
Prothonotary	736,070	0.897%	661		661	-	661
Clerk Courts	1,049,745	1.279%	943		943	-	943
Public Defender	1,430,928	1.743%	1,285		1,285	-	1,285
District Attorney	4,047,527	4.931%	3,635		3,635	-	3,635
Courts	3,318,133	4.042%	2,979		2,979	-	2,979
District Justices	2,623,473	3.196%	2,356		2,356	-	2,356
Divorce Masters	210,857	0.257%	189		189	-	189
Juvenile Probation	2,436,868	2.969%	2,188		2,188	-	2,188
Adult Probation	3,913,169	4.767%	3,514		3,514	-	3,514
Youth Development Ctr	1,613,825	1.966%	1,449		1,449	-	1,449
Prison	24,288,144	29.589%	21,810		21,810	3	21,813
Public Safety	98,402	0.120%	88		88	-	88
EMA	255,736	0.312%	230		230	-	230
Parks	1,014,380	1.236%	911		911	-	911

**YORK COUNTY, PENNSYLVANIA**  
**Liability Insurance**  
**Detail Allocation of**  
**General Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Conservation	623,100	0.759%	559		559	-	559
AG Land Pres	97,601	0.119%	88		88	-	88
Coop Extension	389,570	0.475%	350		350	-	350
Children & Youth	5,106,947	6.222%	4,586		4,586	1	4,587
E-911	5,152,645	6.277%	4,627		4,627	1	4,628
E-911 Maintenance	102,544	0.125%	92		92	-	92
Agency on Aging	2,837,915	3.457%	2,548		2,548	-	2,548
MH/MR	5,018,725	6.114%	4,507		4,507	1	4,508
Health Choices	315,863	0.385%	284		284	-	284
Domestic Relations	2,448,703	2.983%	2,199		2,199	-	2,199
Public Relations	58,000	0.071%	52		52	-	52
Drug & Alcohol	396,081	0.483%	356		356	-	356
Other		0.000%	4		4	2	6
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Subtotal	82,084,244	100.000%	73,711	-	73,711	9	73,720
Second Allocation Total	82,084,244						
<hr/>							
Total	82,084,244	100.000%	73,711	-	73,711	9	73,720

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

Source: Controllers Office

**YORK COUNTY, PENNSYLVANIA**  
**Liability Insurance**  
**Detail Allocation of**  
**Employee Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	3.00	0.154%	220		220	-	220
County Maintenance	28.00	1.440%	2,060		2,060	-	2,060
Human Services Center	8.00	0.412%	589		589	-	589
County Annex	7.00	0.360%	515		515	-	515
Information Services	19.00	0.977%	1,397		1,397	-	1,397
Commissioners	6.00	0.309%	442		442	-	442
Solicitor	3.00	0.154%	220		220	-	220
Purchasing	3.00	0.154%	220		220	-	220
Controller	11.00	0.566%	810		810	-	810
Treasurer	7.00	0.360%	515		515	-	515
Human Resources	10.00	0.514%	735		735	-	735
Payroll Office	3.00	0.154%	220		220	-	220
Central Telephone	3.00	0.154%	220		220	-	220
Archives	6.00	0.309%	442		442	-	442
Risk Management	2.00	0.103%	147		147	-	147
Human Services	12.00	0.617%	883		883	-	883
Fleet Management	4.00	0.206%	295		295	-	295
Voter Registration	7.00	0.360%	515		515	-	515
Tax Assessment	27.00	1.389%	1,987		1,987	-	1,987
Weights & Measurers	1.00	0.051%	73		73	-	73
Tax Collectors	24.00	1.235%	1,766		1,766	-	1,766
Recorder of Deeds	10.00	0.514%	735		735	-	735
Traffic Safety	3.00	0.154%	220		220	-	220
Veteran's Affairs	5.00	0.257%	368		368	-	368
Register of Wills	8.00	0.412%	589		589	-	589
Sheriff	103.00	5.298%	7,578		7,578	1	7,579
Coroner	4.00	0.206%	295		295	-	295
Prothonotary	25.00	1.286%	1,839		1,839	-	1,839
Clerk Courts	38.00	1.955%	2,796		2,796	-	2,796
Public Defender	33.00	1.698%	2,429		2,429	-	2,429
District Attorney	92.00	4.733%	6,770		6,770	1	6,771
Courts	73.00	3.755%	5,371		5,371	1	5,372
District Justices	87.00	4.475%	6,401		6,401	1	6,402
Divorce Masters	4.00	0.206%	295		295	-	295
Juvenile Probation	60.00	3.09%	4,414		4,414	1	4,415
Adult Probation	97.00	4.99%	7,137		7,137	1	7,138
Youth Development Ctr	34.00	1.75%	2,502		2,502	-	2,502
Prison	455.00	23.41%	33,478		33,478	4	33,482
Public Safety	1.00	0.05%	73		73	-	73

**YORK COUNTY, PENNSYLVANIA**  
**Liability Insurance**  
**Detail Allocation of**  
**Employee Liability**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMA	6.00	0.31%	442		442	-	442
Parks	34.00	1.75%	2,502		2,502	-	2,502
Conservation	15.00	0.77%	1,104		1,104	-	1,104
AG Land Pres	2.00	0.10%	147		147	-	147
Coop Extension	10.00	0.51%	735		735	-	735
Children & Youth	140.00	7.20%	10,301		10,301	1	10,302
E-911	124.00	6.38%	9,124		9,124	1	9,125
E-911 Maintenance	4.00	0.21%	295		295	-	295
Agency on Aging	69.00	3.55%	5,076		5,076	1	5,077
MH/MR	131.00	6.74%	9,639		9,639	1	9,640
Health Choices	7.00	0.36%	515		515	-	515
Domestic Relations	63.00	3.24%	4,636		4,636	1	4,637
Public Relations	1.00	0.05%	73		73	-	73
Drug & Alcohol	12.00	0.62%	883		883	-	883
Other		0.00%	3		3	3	6
<b>Subtotal</b>	<b>1,944</b>	<b>100.00%</b>	<b>143,036</b>	<b>-</b>	<b>143,036</b>	<b>18</b>	<b>143,054</b>
<b>Second Allocation Total</b>	<b>1,944</b>						
<b>Total</b>	<b>1,944</b>	<b>100.00%</b>	<b>143,036</b>	<b>-</b>	<b>143,036</b>	<b>18</b>	<b>143,054</b>

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

Source: Payroll Statistics

**YORK COUNTY, PENNSYLVANIA  
Liability Insurance  
Detail Allocation of  
Law Enforcement**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Sheriff	103	12.763%	6,449		6,449	1	6,450
District Attorney	92	11.400%	5,760		5,760	1	5,761
Juvenile Probation	60	7.435%	3,757		3,757	-	3,757
Adult Probation	97	12.020%	6,073		6,073	1	6,074
Prison	455	56.382%	28,487		28,487	3	28,490
Other		0.000%	(1)		(1)	-	(1)
<b>Subtotal</b>	<b>807</b>	<b>100.000%</b>	<b>50,525</b>	<b>-</b>	<b>50,525</b>	<b>6</b>	<b>50,531</b>
<b>Second Allocation Total</b>	<b>807</b>						
<b>Total</b>	<b>807</b>	<b>100.000%</b>	<b>50,525</b>	<b>-</b>	<b>50,525</b>	<b>6</b>	<b>50,531</b>

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

Source: Insurance Policy & Payroll Statistics

**York County, Pennsylvania  
Property Insurance**

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

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

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

2011 Actual

**YORK COUNTY, PENNSYLVANIA**  
**Property Insurance**  
**Costs to be Allocated**

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	192,716		192,716	192,716
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Commissioners		2	2	
Solicitor		-	-	
Purchasing		-	-	
Controller		23	23	
Treasurer		-	-	
Fleet Management		-	-	
		-	-	
Total Allocated Additions	<u>-</u>	<u>25</u>	<u>25</u>	<u>25</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>192,716</u>	<u>25</u>	<u>192,741</u>	<u>192,741</u>

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

	Total	General & Administration	Admin Center	Annex Building	Human Services Center	Judicial Center	Other Property
<u>Other Expenses and Cost</u>							
Property Insurance	192,716		16,012	5,910	12,846	69,336	88,612
Boiler & Machine	-						
	-						
<hr/>							
Departmental Expenditures	192,716	-	16,012	5,910	12,846	69,336	88,612
<u>Cost Adjustments</u>							
Deductions	-		-				
Departmental Cost Adjustments	-						
<hr/>							
Functional Cost	192,716	-	16,012	5,910	12,846	69,336	88,612
Additions: 1st Central Service Centers	-	-	-				
REALLOCATE ADMIN		-	-	-	-	-	-
<hr/>							
Allocable Costs	192,716	-	16,012	5,910	12,846	69,336	88,612
Unallocated	-						
1st Allocation	192,716	-	16,012	5,910	12,846	69,336	88,612
Additions: 2nd Central Service Centers	25	-	25				
REALLOCATE ADMIN		-	-	-	-	-	-
<hr/>							
Allocable Costs	25	-	25	-	-	-	-
Unallocated	-						
2nd Allocation	25	-	25	-	-	-	-
<hr/>							
Total Allocated	192,741	-	16,037	5,910	12,846	69,336	88,612

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

User Department	Total	Admin Center	Annex Building	Human Services Center	Judicial Center	Other Property
County Maintenance	880	632	-	35	-	213
Information Services	2,040	1,783	-	-	257	-
Commissioners	978	978	-	-	-	-
Solicitor	174	174	-	-	-	-
Purchasing	535	535	-	-	-	-
Controller	1,047	1,047	-	-	-	-
Treasurer	701	701	-	-	-	-
Human Resources	781	781	-	-	-	-
Archives	1,901	-	-	-	-	1,901
Risk Management	124	124	-	-	-	-
Fleet Management	1,381	-	-	-	-	1,381
Voter Registration	1,998	958	-	-	-	1,040
Tax Assessment	2,097	2,097	-	-	-	-
Weights & Measurers	45	-	45	-	-	-
Recorder of Deeds	1,353	1,353	-	-	-	-
Veteran's Affairs	396	-	-	396	-	-
Register of Wills	2,669	-	-	-	2,669	-
Sheriff	6,689	-	15	-	6,674	-
Coroner	308	-	308	-	-	-
Prothonotary	2,669	-	-	-	2,669	-
Clerk Courts	4,005	-	-	-	4,005	-
Public Defender	2,002	-	-	-	2,002	-
District Attorney	6,674	-	-	-	6,674	-
Courts	33,588	-	-	-	33,588	-
District Justices	5,047	-	901	-	-	4,146
Divorce Masters	785	-	-	-	785	-
Juvenile Probation	2,002	-	-	-	2,002	-
Adult Probation	2,809	-	-	140	2,669	-
Youth Development Ctr	2,006	-	-	-	-	2,006
Prison	67,744	-	-	-	-	67,744
EMA	-	-	-	-	-	-
Parks	4,879	-	-	-	-	4,879
Conservation	580	-	580	-	-	-
AG Land Pres	147	-	147	-	-	-
Planning	4,118	4,118	-	-	-	-
Coop Extension	1,419	-	1,419	-	-	-
Human Services MLR	293	-	-	293	-	-
Children & Youth MLR	3,947	-	-	3,947	-	-
E-911	4,165	-	480	-	-	3,685
Aging MLR	1,822	-	-	1,822	-	-
MH/MR MLR	3,525	-	-	3,422	-	103
Health Choices MLR	322	-	-	322	-	-
Domestic Relations MLR	5,340	-	-	-	5,340	-
Other	5,652	756	1,313	2,067	2	1,514

2011 Actual

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

<u>User Department</u>	<u>Total</u>	<u>Admin Center</u>	<u>Annex Building</u>	<u>Human Services Center</u>	<u>Judicial Center</u>	<u>Other Property</u>
Subtotal	192,741	16,037	5,910	12,846	69,336	88,612
Total	<u>192,741</u>	<u>16,037</u>	<u>5,910</u>	<u>12,846</u>	<u>69,336</u>	<u>88,612</u>

**YORK COUNTY, PENNSYLVANIA  
Property Insurance  
Detail Allocation of  
Admin Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,792	3.939%	631		631	1	632
Information Services	7,880	11.118%	1,780		1,780	3	1,783
Commissioners	4,320	6.095%	976		976	2	978
Solicitor	770	1.086%	174		174	-	174
Purchasing	2,365	3.337%	534		534	1	535
Controller	4,627	6.528%	1,045		1,045	2	1,047
Treasurer	3,098	4.371%	700		700	1	701
Human Resources	3,451	4.869%	780		780	1	781
Risk Management	548	0.773%	124		124	-	124
Voter Registration	4,234	5.974%	957		957	1	958
Tax Assessment	9,270	13.079%	2,094		2,094	3	2,097
Recorder of Deeds	5,980	8.437%	1,351		1,351	2	1,353
Planning	18,203	25.683%	4,112		4,112	6	4,118
Other	3,337	4.708%	754		754	2	756
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Subtotal	70,875	99.997%	16,012	-	16,012	25	16,037
Second Allocation Total	70,875						
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Total	70,875	100.000%	16,012	-	16,012	25	16,037

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

Source: Maintenance Dept

**YORK COUNTY, PENNSYLVANIA  
Property Insurance  
Detail Allocation of  
Annex Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Weights & Measurers	240	0.755%	45		45	-	45
Traffic Safety	3,774	11.876%	702		702	-	702
Sheriff	83	0.261%	15		15	-	15
Coroner	1,657	5.214%	308		308	-	308
District Justices	4,842	15.237%	901		901	-	901
Conservation	3,116	9.806%	580		580	-	580
AG Land Pres	789	2.483%	147		147	-	147
Coop Extension	7,630	24.010%	1,419		1,419	-	1,419
E-911	2,580	8.119%	480		480	-	480
Other	7,067	22.239%	1,313		1,313	-	1,313
<b>Subtotal</b>	<b>31,778</b>	<b>100.000%</b>	<b>5,910</b>	<b>-</b>	<b>5,910</b>	<b>-</b>	<b>5,910</b>
<b>Second Allocation Total</b>	<b>31,778</b>						
<b>Total</b>	<b>31,778</b>	<b>100.000%</b>	<b>5,910</b>	<b>-</b>	<b>5,910</b>	<b>-</b>	<b>5,910</b>

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

Source: Maintenance Dept

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	238	0.271%	35		35	-	35
Veteran's Affairs	2,708	3.083%	396		396	-	396
Adult Probation	954	1.086%	140		140	-	140
Human Services MLR	2,000	2.277%	293		293	-	293
Children & Youth MLR	26,992	30.725%	3,947		3,947	-	3,947
Aging MLR	12,458	14.181%	1,822		1,822	-	1,822
MH/MR MLR	23,404	26.641%	3,422		3,422	-	3,422
Health Choices MLR	2,200	2.504%	322		322	-	322
Drug & Alcohol MLR	2,750	3.130%	402		402	-	402
Other	14,146	16.102%	2,067		2,067	-	2,067
<b>Subtotal</b>	<b>87,850</b>	<b>99.999%</b>	<b>12,846</b>	<b>-</b>	<b>12,846</b>	<b>-</b>	<b>12,846</b>
<b>Second Allocation Total</b>	<b>87,850</b>						
<b>Total</b>	<b>87,850</b>	<b>100.000%</b>	<b>12,846</b>	<b>-</b>	<b>12,846</b>	<b>-</b>	<b>12,846</b>

(A) Alloc Basis: Net Usable Square Footage Occupied - Human Services

Source: Maintenance Dept

## YORK COUNTY, PENNSYLVANIA

Property Insurance  
Detail Allocation of  
Judicial Center

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	257		257	-	257
Register of Wills	8,000	3.850%	2,669		2,669	-	2,669
Sheriff	20,000	9.626%	6,674		6,674	-	6,674
Prothonotary	8,000	3.850%	2,669		2,669	-	2,669
Clerk Courts	12,000	5.776%	4,005		4,005	-	4,005
Public Defender	6,000	2.888%	2,002		2,002	-	2,002
District Attorney	20,000	9.626%	6,674		6,674	-	6,674
Courts	100,648	48.442%	33,588		33,588	-	33,588
Divorce Masters	2,352	1.132%	785		785	-	785
Juvenile Probation	6,000	2.888%	2,002		2,002	-	2,002
Adult Probation	8,000	3.850%	2,669		2,669	-	2,669
Domestic Relations MLR	16,000	7.701%	5,340		5,340	-	5,340
Other		0.001%	2		2	-	2
Subtotal	207,768	100.000%	69,336	-	69,336	-	69,336
Second Allocation Total	207,768						
Total	207,768	100.000%	69,336	-	69,336	-	69,336

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

Source: Maintenance Dept

**YORK COUNTY, PENNSYLVANIA**  
**Property Insurance**  
**Detail Allocation of**  
**Other Property**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	213	0.240%	213		213	-	213
Archives	1,901	2.145%	1,901		1,901	-	1,901
Fleet Management	1,381	1.558%	1,381		1,381	-	1,381
Voter Registration	1,040	1.174%	1,040		1,040	-	1,040
District Attorney	-	0.000%	-		-	-	-
District Justices	4,146	4.679%	4,146		4,146	-	4,146
Youth Development Ctr	2,006	2.264%	2,006		2,006	-	2,006
Prison	67,744	76.450%	67,744		67,744	-	67,744
Parks	4,879	5.506%	4,879		4,879	-	4,879
Children & Youth MLR	-	0.000%	-		-	-	-
E-911	3,685	4.159%	3,685		3,685	-	3,685
MH/MR MLR	103	0.116%	103		103	-	103
Other	1,514	1.710%	1,514		1,514	-	1,514
<b>Subtotal</b>	<b>88,612</b>	<b>100.001%</b>	<b>88,612</b>	<b>-</b>	<b>88,612</b>	<b>-</b>	<b>88,612</b>
<b>Second Allocation Total</b>	<b>88,612</b>						
<b>Total</b>	<b>88,612</b>	<b>100.000%</b>	<b>88,612</b>	<b>-</b>	<b>88,612</b>	<b>-</b>	<b>88,612</b>

(A) Alloc Basis: Applicable Premiums by Department

Source: Insurance Policy & Stated Values

2011 Actual

**York County, Pennsylvania  
Retirement Administration**

All Retirement fund administrative, actuarial and advisory fees were allocated to departments based on the number of full time employees in each department.

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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	680,600		680,600	680,600
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Commissioners		134	134	
Solicitor		-	-	
Purchasing		-	-	
Controller		563	563	
Treasurer		-	-	
Human Resources		1,153	1,153	
Payroll Office		394	394	
Central Telephone		-	-	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>19,598</u>	<u>3,037</u>	<u>22,635</u>	<u>22,635</u>
Departmental Cost Adjustments	-		-	
Reclassified Fees	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>700,198</u></u>	<u><u>3,037</u></u>	<u><u>703,235</u></u>	<u><u>703,235</u></u>

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

	Total	General & Administration	Administration	
<u>Wages and Benefits</u>				
Salaries and Wages	39,299		39,299	
<u>Other Expenses and Cost</u>				
Professional Services	635,949		635,949	
Contracted Services	4,961		4,961	
Supplies and Forms	391		391	
	-			
<hr/>				
Departmental Expenditures	680,600	-	680,600	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Reclassified Fees	-	-		
<hr/>				
Functional Cost	680,600	-	680,600	-
Additions: 1st				
Central Service Centers	19,598	19,598		
REALLOCATE ADMIN				
		(19,598)	19,598	-
<hr/>				
Allocable Costs	700,198	-	700,198	-
Unallocated	-			
1st Allocation	700,198	-	700,198	-
<hr/>				
Additions: 2nd				
Central Service Centers	3,037	3,037		
REALLOCATE ADMIN				
		(3,037)	3,037	-
<hr/>				
Allocable Costs	3,037	-	3,037	-
Unallocated	-			
2nd Allocation	3,037	-	3,037	-
<hr/>				
Total Allocated	703,235	-	703,235	-

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

User Department	Total	Administration	
Retirement Administration	595	595	-
County Maintenance	8,354	8,354	-
Human Services Center	2,391	2,391	-
County Annex	2,089	2,089	-
Information Services	5,669	5,669	-
Commissioners	1,794	1,794	-
Solicitor	893	893	-
Purchasing	893	893	-
Controller	3,284	3,284	-
Treasurer	1,794	1,794	-
Human Resources	2,982	2,982	-
Payroll Office	893	893	-
	-	-	-
Archives	1,490	1,490	-
Risk Management	598	598	-
Human Services	3,579	3,579	-
Voter Registration	2,089	2,089	-
Tax Assessment	7,461	7,461	-
Weights & Measurers	295	295	-
Tax Claims	-	-	-
Recorder of Deeds	2,982	2,982	-
Traffic Safety	893	893	-
Veteran's Affairs	1,490	1,490	-
Register of Wills	2,391	2,391	-
Sheriff	30,746	30,746	-
Coroner	1,195	1,195	-
Prothonotary	6,864	6,864	-
Clerk Courts	11,041	11,041	-
Public Defender	9,853	9,853	-
District Attorney	27,462	27,462	-
Courts	18,804	18,804	-
District Justices	25,373	25,373	-
Divorce Masters	1,195	1,195	-
Juvenile Probation	17,609	17,609	-
Adult Probation	28,657	28,657	-
Youth Development Ctr	9,853	9,853	-
Prison	130,437	130,437	-
Public Safety	295	295	-
EMA	1,794	1,794	-

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

<u>User Department</u>	<u>Total</u>	<u>Administration</u>	
Parks	7,764	7,764	-
Conservation	4,479	4,479	-
AG Land Pres	598	598	-
Coop Extension	2,982	2,982	-
Pleasant Acres	146,554	146,554	-
Children & Youth	41,491	41,491	-
E-911	36,413	36,413	-
E-911 Maintenance	1,195	1,195	-
Agency on Aging	20,598	20,598	-
MH/MR	39,100	39,100	-
Health Choices	2,089	2,089	-
Domestic Relations	18,804	18,804	-
Drug & Alcohol	3,579	3,579	-
Other	22	22	-
<hr/>			
Subtotal	703,235	703,235	-
<hr/>			
Total	703,235	703,235	-

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	2.00	0.085%	595		595		595
County Maintenance	28.00	1.188%	8,318		8,318	36	8,354
Human Services Center	8.00	0.340%	2,381		2,381	10	2,391
County Annex	7.00	0.297%	2,080		2,080	9	2,089
Information Services	19.00	0.806%	5,644		5,644	25	5,669
Commissioners	6.00	0.255%	1,786		1,786	8	1,794
Solicitor	3.00	0.127%	889		889	4	893
Purchasing	3.00	0.127%	889		889	4	893
Controller	11.00	0.467%	3,270		3,270	14	3,284
Treasurer	6.00	0.255%	1,786		1,786	8	1,794
Human Resources	10.00	0.424%	2,969		2,969	13	2,982
Payroll Office	3.00	0.127%	889		889	4	893
Archives	5.00	0.212%	1,484		1,484	6	1,490
Risk Management	2.00	0.085%	595		595	3	598
Human Services	12.00	0.509%	3,564		3,564	15	3,579
Fleet Management	4.00	0.170%	1,190		1,190	5	1,195
Voter Registration	7.00	0.297%	2,080		2,080	9	2,089
Tax Assessment	25.00	1.061%	7,429		7,429	32	7,461
Weights & Measurers	1.00	0.042%	294		294	1	295
Recorder of Deeds	10.00	0.424%	2,969		2,969	13	2,982
Traffic Safety	3.00	0.127%	889		889	4	893
Veteran's Affairs	5.00	0.212%	1,484		1,484	6	1,490
Register of Wills	8.00	0.340%	2,381		2,381	10	2,391
Sheriff	103.00	4.372%	30,613		30,613	133	30,746
Coroner	4.00	0.170%	1,190		1,190	5	1,195
Prothonotary	23.00	0.976%	6,834		6,834	30	6,864
Clerk Courts	37.00	1.570%	10,993		10,993	48	11,041
Public Defender	33.00	1.401%	9,810		9,810	43	9,853
District Attorney	92.00	3.905%	27,343		27,343	119	27,462
Courts	63.00	2.674%	18,723		18,723	81	18,804
District Justices	85.00	3.608%	25,263		25,263	110	25,373
Divorce Masters	4.00	0.170%	1,190		1,190	5	1,195
Juvenile Probation	59.00	2.504%	17,533		17,533	76	17,609
Adult Probation	96.00	4.075%	28,533		28,533	124	28,657
Youth Development Ctr	33.00	1.401%	9,810		9,810	43	9,853
Prison	437.00	18.548%	129,873		129,873	564	130,437
Public Safety	1.00	0.042%	294		294	1	295
EMA	6.00	0.255%	1,786		1,786	8	1,794
Parks	26.00	1.104%	7,730		7,730	34	7,764

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Conservation	15.00	0.637%	4,460		4,460	19	4,479
AG Land Pres	2.00	0.085%	595		595	3	598
Coop Extension	10.00	0.424%	2,969		2,969	13	2,982
Pleasant Acres	491.00	20.840%	145,921		145,921	633	146,554
Children & Youth	139.00	5.900%	41,312		41,312	179	41,491
E-911	122.00	5.178%	36,256		36,256	157	36,413
E-911 Maintenance	4.00	0.170%	1,190		1,190	5	1,195
Agency on Aging	69.00	2.929%	20,509		20,509	89	20,598
MH/MR	131.00	5.560%	38,931		38,931	169	39,100
Health Choices	7.00	0.297%	2,080		2,080	9	2,089
Domestic Relations	63.00	2.674%	18,723		18,723	81	18,804
Public Relations	1.00	0.042%	294		294	1	295
Drug & Alcohol	12.00	0.509%	3,564		3,564	15	3,579
Other		0.000%	21		21	1	22
<b>Subtotal</b>	<b>2,356</b>	<b>100.000%</b>	<b>700,198</b>	<b>-</b>	<b>700,198</b>	<b>3,037</b>	<b>703,235</b>
<b>Second Allocation Total</b>	<b>2,354</b>						
<b>Total</b>	<b>2,356</b>	<b>100.000%</b>	<b>700,198</b>	<b>-</b>	<b>700,198</b>	<b>3,037</b>	<b>703,235</b>

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

Source: Payroll Statistics

**York County, Pennsylvania  
County Maintenance Department**

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

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

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

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

2011 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	3,097,619		3,097,619	3,097,619
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	36,304	-	36,304	
Equipment Use	20,635	-	20,635	
Employee Benefits	379,403	46	379,449	
Liability Insurance	2,664	-	2,664	
Property Insurance	879	1	880	
Retirement Administration	8,318	36	8,354	
County Maintenance		113,264	113,264	
Information Services		5,588	5,588	
Commissioners		1,725	1,725	
Solicitor		17,123	17,123	
Purchasing		10,045	10,045	
Controller		10,323	10,323	
Treasurer		66	66	
Human Resources		15,638	15,638	
Payroll Office		3,665	3,665	
Central Telephone		1,750	1,750	
Risk Management		1,830	1,830	
Human Services		-	-	
Fleet Management		1,154	1,154	
Total Allocated Additions	<u>448,203</u>	<u>184,015</u>	<u>632,218</u>	<u>632,218</u>
Departmental Cost Adjustments				
Security Services	<u>26,757</u>		<u>26,757</u>	
Total Departmental Cost Adjustments	<u>(646,470)</u>	<u>-</u>	<u>(646,470)</u>	<u>(646,470)</u>
Total to be Allocated	<u><u>2,899,352</u></u>	<u><u>184,015</u></u>	<u><u>3,083,367</u></u>	<u><u>3,083,367</u></u>

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

	Total	General & Administration	Departmental Administration	Admin Center	Judicial Center	Archives Building
<u>Wages and Benefits</u>						
Salaries and Wages	681,322	43,084	27,172	155,933	455,133	-
<u>Other Expenses and Cost</u>						
Telephone	10,157		10,157		-	
Fuel	218,752			41,967	172,758	4,027
Utilities	967,315			202,151	728,707	36,457
Elevator Maint	2,420			730	1,560	130
Vehicle Expenses	16,261		16,261			
Contract Services	353,173		51,935	84,275	202,369	14,594
Maint and Repairs	92,892		-	14,992	69,574	8,326
Office Supplies	1,287		1,075	150	62	
Maint Supplies	19,433			4,570	13,612	1,251
Janitorial	57,036			11,657	44,739	640
Advertising	632		632			
Equipment Rental	-					
Printing	-					
Travel	172		172	-	-	
Tools & Equipment	1,668		426	300	942	
Office Equipment	-			-		
Assoc Dues & Exps	-		-			
Professional Services	1,872		1,872	-		
Postage	-					
Capital Outlay	673,227	673,227				
Departmental Expenditures	3,097,619	716,311	109,702	516,725	1,689,456	65,425
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments						

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

	Total	General & Administration	Departmental Administration	Admin Center	Judicial Center	Archives Building
ARRA Energy Grant Security Services	(673,227) 26,757	(673,227)			26,757	
Functional Cost	2,451,149	43,084	109,702	516,725	1,716,213	65,425
Additions: 1st Central Service Centers	448,203	448,203				
REALLOCATE ADMIN		(491,287)	22,633	106,605	348,551	13,498
Allocable Costs Unallocated	2,899,352 -	-	132,335	623,330	2,064,764	78,923
1st Allocation	2,899,352	-	132,335	623,330	2,064,764	78,923
Additions: 2nd Central Service Centers	184,015	184,015				
REALLOCATE ADMIN		(184,015)	13,533	39,930	130,552	-
Allocable Costs Unallocated	184,015 -	-	13,533	39,930	130,552	-
2nd Allocation	184,015	-	13,533	39,930	130,552	-
Total Allocated	3,083,367	-	145,868	663,260	2,195,316	78,923

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

User Department	Total	Departmental Administration	Admin Center	Judicial Center	Archives Building
County Maintenance	113,264	88,711	24,553	-	-
Human Services Center	36,645	36,645	-	-	-
County Annex	13,255	13,255	-	-	-
	-	-	-	-	-
Information Services	82,047	-	73,924	8,123	-
Commissioners	40,526	-	40,526	-	-
Solicitor	7,221	-	7,221	-	-
Purchasing	22,188	-	22,188	-	-
Controller	43,405	-	43,405	-	-
Treasurer	29,063	-	29,063	-	-
Human Resources	32,374	-	32,374	-	-
Archives	86,181	7,258	-	-	78,923
	-	-	-	-	-
Voter Registration	39,721	-	39,721	-	-
Tax Assessment	86,962	-	86,962	-	-
Recorder of Deeds	56,097	-	56,097	-	-
Register of Wills	84,520	-	-	84,520	-
Sheriff	211,321	-	-	211,321	-
Prothonotary	84,520	-	-	84,520	-
Clerk Courts	126,801	-	-	126,801	-
Public Defender	63,400	-	-	63,400	-
District Attorney	211,321	-	-	211,321	-
Courts	1,063,456	-	-	1,063,456	-
Divorce Masters	24,851	-	-	24,851	-
Juvenile Probation	63,400	-	-	63,400	-
Adult Probation	84,520	-	-	84,520	-
EMA	-	-	-	-	-
Planning	170,766	-	170,766	-	-
E-911	-	-	-	-	-
Domestic Relations MLR	169,061	-	-	169,061	-
Other	31,342	(1)	31,321	22	-
<b>Subtotal</b>	<b>3,083,367</b>	<b>145,868</b>	<b>663,260</b>	<b>2,195,316</b>	<b>78,923</b>
<b>Total</b>	<b>3,083,367</b>	<b>145,868</b>	<b>663,260</b>	<b>2,195,316</b>	<b>78,923</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	278,643	67.035%	88,711		88,711		88,711
Human Services Center	87,850	21.135%	27,969		27,969	8,676	36,645
County Annex	31,778	7.645%	10,117		10,117	3,138	13,255
Archives	17,400	4.186%	5,540		5,540	1,718	7,258
Other		0.000%	(2)		(2)	1	(1)
<b>Subtotal</b>	<b>415,671</b>	<b>100.000%</b>	<b>132,335</b>	<b>-</b>	<b>132,335</b>	<b>13,533</b>	<b>145,868</b>
<b>Second Allocation Total</b>	<b>137,028</b>						
<b>Total</b>	<b>415,671</b>	<b>100.000%</b>	<b>132,335</b>	<b>-</b>	<b>132,335</b>	<b>13,533</b>	<b>145,868</b>

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Director of Maintenance

**YORK COUNTY, PENNSYLVANIA**  
**County Maintenance**  
**Detail Allocation of**  
**Admin Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,792	3.939%	24,553		24,553		24,553
Information Services	7,880	11.118%	69,302		69,302	4,622	73,924
Commissioners	4,320	6.095%	37,992		37,992	2,534	40,526
Solicitor	770	1.086%	6,769		6,769	452	7,221
Purchasing	2,365	3.337%	20,801		20,801	1,387	22,188
Controller	4,627	6.528%	40,691		40,691	2,714	43,405
Treasurer	3,098	4.371%	27,246		27,246	1,817	29,063
Human Resources	3,451	4.869%	30,350		30,350	2,024	32,374
Risk Management	548	0.773%	4,818		4,818	321	5,139
Voter Registration	4,234	5.974%	37,238		37,238	2,483	39,721
Tax Assessment	9,270	13.079%	81,525		81,525	5,437	86,962
Recorder of Deeds	5,980	8.437%	52,590		52,590	3,507	56,097
Planning	18,203	25.683%	160,090		160,090	10,676	170,766
Other	3,337	4.708%	29,365		29,365	1,956	31,321
<b>Subtotal</b>	<b>70,875</b>	<b>100.000%</b>	<b>623,330</b>	<b>-</b>	<b>623,330</b>	<b>39,930</b>	<b>663,260</b>
<b>Second Allocation Total</b>	<b>68,083</b>						
<b>Total</b>	<b>70,875</b>	<b>100.000%</b>	<b>623,330</b>	<b>-</b>	<b>623,330</b>	<b>39,930</b>	<b>663,260</b>

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

Source: Maintenance Department

**YORK COUNTY, PENNSYLVANIA  
County Maintenance  
Detail Allocation of  
Judicial Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	7,640		7,640	483	8,123
Register of Wills	8,000	3.850%	79,493		79,493	5,027	84,520
Sheriff	20,000	9.626%	198,754		198,754	12,567	211,321
Prothonotary	8,000	3.850%	79,493		79,493	5,027	84,520
Clerk Courts	12,000	5.776%	119,261		119,261	7,540	126,801
Public Defender	6,000	2.888%	59,630		59,630	3,770	63,400
District Attorney	20,000	9.626%	198,754		198,754	12,567	211,321
Courts	100,648	48.442%	1,000,213		1,000,213	63,243	1,063,456
Divorce Masters	2,352	1.132%	23,373		23,373	1,478	24,851
Juvenile Probation	6,000	2.888%	59,630		59,630	3,770	63,400
Adult Probation	8,000	3.850%	79,493		79,493	5,027	84,520
Domestic Relations MLR	16,000	7.701%	159,007		159,007	10,054	169,061
Other		0.000%	23		23	(1)	22
<b>Subtotal</b>	<b>207,768</b>	<b>100.000%</b>	<b>2,064,764</b>	<b>-</b>	<b>2,064,764</b>	<b>130,552</b>	<b>2,195,316</b>
<b>Second Allocation Total</b>	<b>207,768</b>						
<b>Total</b>	<b>207,768</b>	<b>100.000%</b>	<b>2,064,764</b>	<b>-</b>	<b>2,064,764</b>	<b>130,552</b>	<b>2,195,316</b>

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

Source: Maintenance Department

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Archives	100	100.000%	78,923		78,923	-	78,923
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	78,923	-	78,923	-	78,923
Second Allocation Total	100						
<hr/>							
Total	100	100.000%	78,923	-	78,923	-	78,923

(A) Alloc basis: Direct Allocation

**York County, Pennsylvania  
Human Services Center Maintenance**

The Human Services Center Maintenance department is responsible for janitorial and building upkeep for the Human Services Center.

Staff salaries and other maintenance cost incurred by the Human Services Center have been allocated to departments based on the net usable square footage occupied by each department.

Contracted security services paid out of the Sheriff's budget are allocated to the Government Center cost center for further allocation.

Ref: OMB Circular A-87, Attachment B, Section 10 and 28

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	433,844		433,844	433,844
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	5,834	-	5,834	
Employee Benefits	152,534	18	152,552	
Liability Insurance	765	-	765	
Property Insurance	-	-	-	
Retirement Administration	2,381	10	2,391	
County Maintenance	27,969	8,676	36,645	
Human Services Center		-	-	
County Annex		-	-	
Information Services		118	118	
Commissioners		803	803	
Solicitor		-	-	
Purchasing		6,311	6,311	
Controller		6,105	6,105	
Treasurer		-	-	
Human Resources		4,608	4,608	
Payroll Office		1,047	1,047	
Central Telephone		-	-	
Risk Management		523	523	
Human Services		-	-	
Fleet Management		2,311	2,311	
Total Allocated Additions	<u>189,483</u>	<u>30,530</u>	<u>220,013</u>	<u>220,013</u>
Departmental Cost Adjustments				
Security Services	26,784		26,784	
Total Departmental Cost Adjustments	<u>26,784</u>	<u>-</u>	<u>26,784</u>	<u>26,784</u>
Total to be Allocated	<u><u>650,111</u></u>	<u><u>30,530</u></u>	<u><u>680,641</u></u>	<u><u>680,641</u></u>

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

	Total	General & Administration	Human Services Center	Other
<u>Wages and Benefits</u>				
Salaries and Wages	196,140		196,140	
<u>Other Expenses and Cost</u>				
Telephone	-			
Fuel	-			
Office Supplies	486		486	
Utilities	174,963		174,963	
Elevator Maint	813		813	
Vehicle Expenses	-			
Contract Services	19,675		19,675	
Maintenance and Repairs	13,257		13,257	
Janitorial	18,766		18,766	
Maint & Repairs	-			
Materials and Supplies	-			
Maintenance Supplies	9,418		9,418	
Tools & Equipment	326		326	
Uniform Allowance	-			
Capital Outlay	-			
<hr/>				
Departmental Expenditures	433,844	-	433,844	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Services	26,784		26,784	
	-			
<hr/>				
Functional Cost	460,628	-	460,628	-

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

	Total	General & Administration	Human Services Center	Other
Additions: 1st Central Service Centers	189,483	189,483		
REALLOCATE ADMIN		(189,483)	189,483	-
Allocable Costs Unallocated	650,111 -	-	650,111	-
1st Allocation	650,111	-	650,111	-
Additions: 2nd Central Service Centers	30,530	30,530		
REALLOCATE ADMIN		(30,530)	30,530	-
Allocable Costs Unallocated	30,530 -	-	30,530	-
2nd Allocation	30,530	-	30,530	-
Total Allocated	680,641	-	680,641	-

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

<u>User Department</u>	<u>Total</u>	<u>Human Services Center</u>	<u>County Maintenance</u>
County Maintenance	1,761	1,761	-
Veteran's Affairs	20,984	20,984	-
District Attorney	-	-	-
Human Services MLR	15,497	15,497	-
Children & Youth MLR	209,153	209,153	-
Aging MLR	96,533	96,533	-
MH/MR MLR	181,351	181,351	-
Other	109,614	109,614	-
Subtotal	680,641	680,641	-
Total	680,641	680,641	-

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	238	0.271%	1,761		1,761		1,761
Veteran's Affairs	2,708	3.083%	20,040		20,040	944	20,984
Adult Probation	954	1.086%	7,060		7,060	332	7,392
Human Services MLR	2,000	2.277%	14,800		14,800	697	15,497
Children & Youth MLR	26,992	30.725%	199,747		199,747	9,406	209,153
Aging MLR	12,458	14.181%	92,192		92,192	4,341	96,533
MH/MR MLR	23,404	26.641%	173,195		173,195	8,156	181,351
Health Choices MLR	2,200	2.504%	16,281		16,281	767	17,048
Drug & Alcohol MLR	2,750	3.130%	20,350		20,350	958	21,308
Other	14,146	16.102%	104,685		104,685	4,929	109,614
<b>Subtotal</b>	<b>87,850</b>	<b>100.000%</b>	<b>650,111</b>	<b>-</b>	<b>650,111</b>	<b>30,530</b>	<b>680,641</b>
<b>Second Allocation Total</b>	<b>87,612</b>						
<b>Total</b>	<b>87,850</b>	<b>100.000%</b>	<b>650,111</b>	<b>-</b>	<b>650,111</b>	<b>30,530</b>	<b>680,641</b>

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Maintenance Department

**YORK COUNTY, PENNSYLVANIA  
Human Services Center  
Detail Allocation of  
Other**

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

(A) Alloc basis: Direct Allocation

Source: Maintenance Department

**York County, Pennsylvania  
County Annex Maintenance**

The County Annex Maintenance department is responsible for custodial and building upkeep for the County Annex Building. Staff salaries and other maintenance costs incurred by the Annex Building have been allocated to departments based on net square footage occupied by each department.

In 2011, Pleasant Acres paid security cost directly and will not be part of this plan.

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

2011 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	368,368		368,368	368,368
Deductions			-	
			-	
<b>Total Deductions</b>	-	-	-	-
<b>Allocated Additions</b>				
Building Use	-	-	-	
Equipment Use	4,931	-	4,931	
Employee Benefits	86,601	11	86,612	
Liability Insurance	679	-	679	
Property Insurance	-	-	-	
Retirement Administration	2,080	9	2,089	
County Maintenance	10,117	3,138	13,255	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services		294	294	
Commissioners		362	362	
Purchasing		1,634	1,634	
Controller		1,884	1,884	
Treasurer		-	-	
Human Resources		3,812	3,812	
Payroll Office		915	915	
Central Telephone		-	-	
Risk Management		458	458	
Human Services		-	-	
Fleet Management		1,154	1,154	
		-	-	
<b>Total Allocated Additions</b>	<u>104,408</u>	<u>13,671</u>	<u>118,079</u>	<u>118,079</u>
Departmental Cost Adjustments				
Security Expense	-		-	
<b>Total Departmental Cost Adjustments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total to be Allocated</b>	<u><u>472,776</u></u>	<u><u>13,671</u></u>	<u><u>486,447</u></u>	<u><u>486,447</u></u>

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

	Total	General And Administration	County Annex	Security Services
<u>Wages and Benefits</u>				
Salaries & Wages	185,744		185,744	
	-			
<u>Other Expenses and Cost</u>				
Vehicle Expense	-			
Janitorial	5,118		5,118	
Utilities	137,787		137,787	
Uniforms	-			
Professional Services	286		286	
Tools and Equipment	248		248	
Elevator Insp and Repairs	500		500	
Office and Maintenance Supplies	4,075		4,075	
Contract Services	19,138		19,138	
Maintenance & Repairs	15,472		15,472	
Departmental Expenditures	368,368	-	368,368	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Expense	-			
	-			
	-			
	-			
Functional Cost	368,368	-	368,368	-
Additions: 1st Central Service Centers	104,408	104,408		
REALLOCATE ADMIN		(104,408)	104,408	-
Allocable Costs Unallocated	472,776	-	472,776	-
1st Allocation	472,776	-	472,776	-
Additions: 2nd Central Service Centers	13,671	13,671		
REALLOCATE ADMIN		(13,671)	13,671	
Allocable Costs Unallocated	13,671	-	13,671	-
2nd Allocation	13,671	-	13,671	-
Total Allocated	486,447	-	486,447	-

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

User Department	Total	County Annex	Security Services
Risk Management	-	-	-
Weights & Measurers	3,672	3,672	-
Coroner	25,364	25,364	-
District Justices	74,120	74,120	-
EMA	-	-	-
Conservation	47,701	47,701	-
AG Land Pres	12,078	12,078	-
Coop Extension	116,796	116,796	-
Pleasant Acres	-	-	-
E-911	39,495	39,495	-
Other	108,180	108,180	-
<b>Subtotal</b>	<b>486,447</b>	<b>486,447</b>	<b>-</b>
<b>Total</b>	<b>486,447</b>	<b>486,447</b>	<b>-</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Weights & Measurers	240	0.755%	3,569		3,569	103	3,672
Traffic Safety	3,774	11.876%	56,147		56,147	1,624	57,771
Sheriff	83	0.261%	1,234		1,234	36	1,270
Coroner	1,657	5.214%	24,651		24,651	713	25,364
District Justices	4,842	15.237%	72,037		72,037	2,083	74,120
Conservation	3,116	9.806%	46,360		46,360	1,341	47,701
AG Land Pres	789	2.483%	11,739		11,739	339	12,078
Coop Extension	7,630	24.010%	113,514		113,514	3,282	116,796
E-911	2,580	8.119%	38,385		38,385	1,110	39,495
Other	7,067	22.239%	105,140		105,140	3,040	108,180
Subtotal	31,778	100.000%	472,776	-	472,776	13,671	486,447
Second Allocation Total	31,778						
Total	31,778	100.000%	472,776	-	472,776	13,671	486,447

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**York County, Pennsylvania  
Information Services**

The Information Services department is responsible for designing, preparing, and operating various programs for the County. These programs include financial reports, payroll budgets, investment programs, voter registration, and system programming for all other County departments.

Costs associated with computer operations functions are allocated to departments based on computer usage hours for each department. The hours are monitored through the Information Services department by cost distribution and usage reports.

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

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

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

2011 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	1,502,143		1,502,143	1,502,143
Deductions			-	
Capital Outlay	(88,879)		(88,879)	
			-	
Total Deductions	(88,879)	-	(88,879)	(88,879)
<b>Allocated Additions</b>				
Building Use	113,070	-	113,070	
Equipment Use	104,620	-	104,620	
Employee Benefits	346,791	44	346,835	
Liability Insurance	2,164	-	2,164	
Property Insurance	2,037	3	2,040	
Retirement Administration	5,644	25	5,669	
	-	-	-	
Information Services		486,000	486,000	
Commissioners		973	973	
Solicitor		10,274	10,274	
Purchasing		1,588	1,588	
Controller		4,908	4,908	
Treasurer		448	448	
Human Resources		7,723	7,723	
Payroll Office		2,487	2,487	
Central Telephone		1,980	1,980	
		-	-	
Archives		53	53	
Risk Management		1,241	1,241	
Human Services		-	-	
Fleet Management		-	-	
		-	-	
Total Allocated Additions	651,268	522,852	1,174,120	1,174,120
<b>Departmental Cost Adjustments</b>				
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>2,064,532</u>	<u>522,852</u>	<u>2,587,384</u>	<u>2,587,384</u>

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

	Total	General & Administration	Operations	Program/Tech	Help Desk
<u>Wages and Benefits</u>					
Salaries & Wages	860,819	158,297	42,451	628,396	31,675
<u>Other Expenses and Cost</u>					
Telephone	9,965	1,832	491	7,274	367
Training	5,940	1,092	293	4,336	219
Printing	17,514	3,221	864	12,785	644
Travel	753	138	37	550	28
Contract Services	482,417	88,712	23,790	352,163	17,751
Maintenance & Repairs		-	-	-	-
Postage		-	-	-	-
Advertising		-	-	-	-
Office Supplies	1,890	348	93	1,380	70
Computer Forms	10,908	2,006	538	7,963	401
Materials/Supply		-	-	-	-
Office Equipment	23,058	4,240	1,137	16,832	848
Pamphlet		-	-	-	-
Professional Services		-	-	-	-
Capital Outlay	88,879	88,879			
Departmental Expenditures	1,502,143	348,766	69,695	1,031,680	52,003
<u>Cost Adjustments</u>					
Deductions	(88,879)	(88,879)			
Departmental Cost Adjustments	-				
Functional Cost	1,413,264	259,887	69,695	1,031,680	52,003

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

	Total	General & Administration	Operations	Program/Tech	Help Desk
Additions: 1st Central Service Centers	651,268	651,268			
REALLOCATE ADMIN		(911,155)	55,058	815,015	41,082
Allocable Costs Unallocated	2,064,532	-	124,752	1,846,695	93,085
1st Allocation	2,064,532	-	124,752	1,846,695	93,085
Additions: 2nd Central Service Centers	522,852	522,852			
REALLOCATE ADMIN		(522,852)	31,594	467,684	23,574
Allocable Costs Unallocated	522,852	-	31,594	467,684	23,574
2nd Allocation	522,852	-	31,594	467,684	23,574
Total Allocated	2,587,384	-	156,346	2,314,379	116,659

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

User Department	Total	Operations	Program/Tech	Help Desk
County Maintenance	5,588	-	4,764	824
Human Services Center	118	1	-	117
County Annex	294	-	-	294
Information Services	486,000	-	480,676	5,324
Commissioners	7,818	-	7,070	748
Solicitor	177	-	102	75
Purchasing	1,070	-	770	300
Controller	41,711	317	40,272	1,122
Treasurer	40,519	24,895	14,314	1,310
Human Resources	261,941	-	261,118	823
Payroll Office	198,757	5,073	193,085	599
Archives	18,403	-	17,468	935
Risk Management	3,477	-	3,177	300
Human Services	17,442	475	15,957	1,010
Fleet Management	-	-	-	-
Voter Registration	44,712	13,954	29,748	1,010
Tax Assessment	158,679	37,739	117,385	3,555
Weights & Measurers	238	-	126	112
Recorder of Deeds	5,029	-	4,542	487
Traffic Safety	3,275	317	2,509	449
Veteran's Affairs	7,239	-	6,528	711
Register of Wills	10,755	-	9,333	1,422
Sheriff	75,932	475	69,918	5,539
Coroner	3,636	-	3,075	561
Prothonotary	44,569	317	41,632	2,620
Clerk Courts	172,487	28,701	140,755	3,031
Public Defender	30,106	952	27,245	1,909
District Attorney	77,285	14,747	55,428	7,110
Courts	214,359	1,427	202,640	10,292
District Justices	28,330	-	19,573	8,757

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

User Department	Total	Operations	Program/Tech	Help Desk
Divorce Masters	9,329	-	8,730	599
Juvenile Probation	61,308	792	56,325	4,191
Adult Probation	52,236	6,501	40,645	5,090
Youth Development Ctr	4,441	-	4,441	-
Prison	237,262	9,356	216,455	11,451
Public Safety	3,249	-	3,249	-
EMA	222	-	222	-
Parks	12,939	-	10,993	1,946
AG Land Pres	2,630	-	2,256	374
Pleasant Acres	81,231	475	70,538	10,218
Children & Youth	66,497	7,770	50,494	8,233
E-911	17,937	-	17,937	-
SC Training Ctr	-	-	-	-
Agency on Aging	11,994	1,268	7,395	3,331
MH/MR	41,620	-	34,959	6,661
Health Choices	374	-	-	374
Domestic Relations	3,750	475	3,050	225
Drug & Alcohol	17,658	-	16,499	1,159
Other	2,501	319	759	1,423
<b>Subtotal</b>	<b>2,587,384</b>	<b>156,346</b>	<b>2,314,379</b>	<b>116,659</b>
<b>Total</b>	<b>2,587,384</b>	<b>156,346</b>	<b>2,314,379</b>	<b>116,659</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Controller	0.20	0.2030%	253		253	64	317
Treasurer	15.70	15.9230%	19,864		19,864	5,031	24,895
Payroll Office	3.20	3.2450%	4,048		4,048	1,025	5,073
Human Services	0.30	0.3040%	379		379	96	475
Voter Registration	8.80	8.9250%	11,134		11,134	2,820	13,954
Tax Assessment	23.80	24.1380%	30,113		30,113	7,626	37,739
Traffic Safety	0.20	0.2030%	253		253	64	317
Sheriff	0.30	0.3040%	379		379	96	475
Prothonotary	0.20	0.2030%	253		253	64	317
Clerk Courts	18.10	18.3570%	22,901		22,901	5,800	28,701
Public Defender	0.60	0.6090%	760		760	192	952
District Attorney	9.30	9.4320%	11,767		11,767	2,980	14,747
Courts	0.90	0.9130%	1,139		1,139	288	1,427
Juvenile Probation	0.50	0.5070%	632		632	160	792
Adult Probation	4.10	4.1580%	5,187		5,187	1,314	6,501
Prison	5.90	5.9840%	7,465		7,465	1,891	9,356
Pleasant Acres	0.30	0.3040%	379		379	96	475
Children & Youth	4.90	4.9700%	6,200		6,200	1,570	7,770
Agency on Aging	0.80	0.8110%	1,012		1,012	256	1,268
Domestic Relations	0.30	0.3040%	379		379	96	475
Other	0.20	0.2030%	254		254	65	319
<b>Subtotal</b>	<b>99</b>	<b>100.001%</b>	<b>124,752</b>	<b>-</b>	<b>124,752</b>	<b>31,594</b>	<b>156,346</b>
<b>Second Allocation Total</b>	<b>99</b>						
<b>Total</b>	<b>99</b>	<b>100.000%</b>	<b>124,752</b>	<b>-</b>	<b>124,752</b>	<b>31,594</b>	<b>156,346</b>

(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	29.00	0.258%	4,764		4,764		4,764
Information Services	2,924.70	26.029%	480,676		480,676		480,676
Commissioners	32.00	0.285%	5,263		5,263	1,807	7,070
Solicitor	0.50	0.004%	74		74	28	102
Purchasing	3.50	0.031%	572		572	198	770
Controller	182.40	1.623%	29,972		29,972	10,300	40,272
Treasurer	64.80	0.577%	10,655		10,655	3,659	14,314
Human Resources	1,182.50	10.524%	194,346		194,346	66,772	261,118
Payroll Office	874.40	7.782%	143,710		143,710	49,375	193,085
Archives	79.10	0.704%	13,001		13,001	4,467	17,468
Risk Management	14.40	0.128%	2,364		2,364	813	3,177
Human Services	72.30	0.643%	11,874		11,874	4,083	15,957
Voter Registration	134.70	1.199%	22,142		22,142	7,606	29,748
Tax Assessment	531.60	4.731%	87,367		87,367	30,018	117,385
Weights & Measurers	0.60	0.005%	92		92	34	126
Recorder of Deeds	20.60	0.183%	3,379		3,379	1,163	4,542
Traffic Safety	11.40	0.101%	1,865		1,865	644	2,509
Veteran's Affairs	29.60	0.263%	4,857		4,857	1,671	6,528
Register of Wills	42.30	0.376%	6,944		6,944	2,389	9,333
Sheriff	316.60	2.818%	52,040		52,040	17,878	69,918
Coroner	13.90	0.124%	2,290		2,290	785	3,075
Prothonotary	188.50	1.678%	30,988		30,988	10,644	41,632
Clerk Courts	637.40	5.673%	104,763		104,763	35,992	140,755
Public Defender	123.40	1.098%	20,277		20,277	6,968	27,245
District Attorney	251.00	2.234%	41,255		41,255	14,173	55,428
Courts	917.70	8.167%	150,820		150,820	51,820	202,640
District Justices	88.60	0.789%	14,570		14,570	5,003	19,573
Divorce Masters	39.50	0.352%	6,500		6,500	2,230	8,730
Juvenile Probation	255.10	2.270%	41,920		41,920	14,405	56,325
Adult Probation	184.10	1.638%	30,249		30,249	10,396	40,645
Youth Development Ctr	20.10	0.179%	3,306		3,306	1,135	4,441
Prison	980.20	8.724%	161,106		161,106	55,349	216,455
Public Safety	14.70	0.131%	2,419		2,419	830	3,249
EMA	1.00	0.009%	166		166	56	222
Parks	49.80	0.443%	8,181		8,181	2,812	10,993
Conservation	1.00	0.009%	166		166	56	222
AG Land Pres	10.20	0.091%	1,680		1,680	576	2,256
Pleasant Acres	319.40	2.843%	52,502		52,502	18,036	70,538
Children & Youth	228.70	2.035%	37,580		37,580	12,914	50,494
E-911	81.20	0.723%	13,352		13,352	4,585	17,937
Agency on Aging	33.50	0.298%	5,503		5,503	1,892	7,395
MH/MR	158.30	1.409%	26,020		26,020	8,939	34,959

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	13.80	0.123%	2,271		2,271	779	3,050
Drug & Alcohol	74.70	0.665%	12,281		12,281	4,218	16,499
Other	3.30	0.030%	573		573	186	759
<hr/>							
Subtotal	11,236	99.999%	1,846,695	-	1,846,695	467,684	2,314,379
Second Allocation Total	8,282						
<hr/>							
Total	11,236	100.000%	1,846,695	-	1,846,695	467,684	2,314,379

(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	0.885%	824		824		824
Human Services Center	4	0.126%	117		117		117
County Annex	10	0.316%	294		294		294
Information Services	181	5.719%	5,324		5,324		5,324
Commissioners	20	0.632%	588		588	160	748
Solicitor	2	0.063%	59		59	16	75
Purchasing	8	0.253%	236		236	64	300
Controller	30	0.948%	882		882	240	1,122
Treasurer	35	1.106%	1,030		1,030	280	1,310
Human Resources	22	0.695%	647		647	176	823
Payroll Office	16	0.506%	471		471	128	599
Archives	25	0.790%	735		735	200	935
Risk Management	8	0.253%	236		236	64	300
Human Services	27	0.853%	794		794	216	1,010
Voter Registration	27	0.853%	794		794	216	1,010
Tax Assessment	95	3.002%	2,794		2,794	761	3,555
Weights & Measurers	3	0.095%	88		88	24	112
Recorder of Deeds	13	0.411%	383		383	104	487
Traffic Safety	12	0.379%	353		353	96	449
Traffic Safety MLR	1	0.032%	30		30	8	38
Veteran's Affairs	19	0.600%	559		559	152	711
Register of Wills	38	1.201%	1,118		1,118	304	1,422
Sheriff	148	4.676%	4,353		4,353	1,186	5,539
Coroner	15	0.474%	441		441	120	561
Prothonotary	70	2.212%	2,059		2,059	561	2,620
Clerk Courts	81	2.559%	2,382		2,382	649	3,031
Public Defender	51	1.611%	1,500		1,500	409	1,909
District Attorney	190	6.003%	5,588		5,588	1,522	7,110
Courts	275	8.689%	8,088		8,088	2,204	10,292
District Justices	234	7.393%	6,882		6,882	1,875	8,757
Divorce Masters	16	0.506%	471		471	128	599
Juvenile Probation	112	3.539%	3,294		3,294	897	4,191
Adult Probation	136	4.297%	4,000		4,000	1,090	5,090
Prison	306	9.668%	8,999		8,999	2,452	11,451
Parks	52	1.643%	1,529		1,529	417	1,946
AG Land Pres	10	0.316%	294		294	80	374
Pleasant Acres	273	8.626%	8,030		8,030	2,188	10,218
Children & Youth	220	6.951%	6,470		6,470	1,763	8,233

**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	89	2.812%	2,618		2,618	713	3,331
MH/MR	178	5.624%	5,235		5,235	1,426	6,661
Health Choices	10	0.316%	294		294	80	374
Domestic Relations	6	0.190%	177		177	48	225
Drug & Alcohol	31	0.979%	911		911	248	1,159
Other	38	1.201%	1,114		1,114	309	1,423
<b>Subtotal</b>	<b>3,165</b>	<b>100.001%</b>	<b>93,085</b>	<b>-</b>	<b>93,085</b>	<b>23,574</b>	<b>116,659</b>
<b>Second Allocation Total</b>	<b>2,942</b>						
<b>Total</b>	<b>3,165</b>	<b>100.000%</b>	<b>93,085</b>	<b>-</b>	<b>93,085</b>	<b>23,574</b>	<b>116,659</b>

(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 2011.

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

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

The remaining balance of duties undertaken by the Commissioner's Office are considered General Government and are not allowable.

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

**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	502,231		502,231	502,231
Deductions			-	
Capital Outlay	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	53,236	-	53,236	
Equipment Use	3,379	-	3,379	
Employee Benefits	341,510	42	341,552	
Liability Insurance	841	-	841	
Property Insurance	976	2	978	
Retirement Administration	1,786	8	1,794	
	-	-	-	
	-	-	-	
Information Services	5,851	1,967	7,818	
Commissioners		2,525	2,525	
Solicitor		29,176	29,176	
Purchasing		1,410	1,410	
Controller		19,232	19,232	
Treasurer		19,050	19,050	
Human Resources		2,442	2,442	
Payroll Office		784	784	
Central Telephone		783	783	
		-	-	
Archives		2,336	2,336	
Risk Management		393	393	
Human Services		-	-	
Fleet Management		-	-	
		-	-	
Total Allocated Additions	<u>445,571</u>	<u>82,684</u>	<u>528,255</u>	<u>528,255</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>947,802</u></u>	<u><u>82,684</u></u>	<u><u>1,030,486</u></u>	<u><u>1,030,486</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	442,326	33,815	42,987	30,705		334,819
<u>Other Expenses and Cost</u>						
Advertising	3,193					3,193
Postage	95	7	9	7	-	72
Telephone	6,863	525	667	476	-	5,195
Assoc Dues	14,351	1,097	1,395	996	-	10,863
Printing	354	27	34	25	-	268
Travel	2,386	182	232	166	-	1,806
Contracted Services	4,131	316	401	287	-	3,127
Parking	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-
Subscriptions	259	20	25	18	-	196
Equipment Rental	800	61	78	56	-	606
Office Supplies	3,699	283	359	257	-	2,800
Maintenance & Repairs	-	-	-	-	-	-
Premium & Deputation Bond	-	-	-	-	-	-
JAG Expenses	22,724					22,724
Offcl Function	1,050					1,050
Capital Outlay	-					
Departmental Expenditures	502,231	36,333	46,188	32,991	-	386,718
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					
Functional Cost	502,231	36,333	46,188	32,991	-	386,718

**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	445,571	445,571				
REALLOCATE ADMIN		(481,904)	47,775	34,125	-	400,004
Allocable Costs	947,802	-	93,963	67,116	-	786,722
Unallocated	(786,722)					(786,722)
1st Allocation	161,080	-	93,963	67,116	-	-
Additions: 2nd Central Service Centers	82,684	82,684				
REALLOCATE ADMIN		(82,684)	8,701	6,215	-	67,768
Allocable Costs	82,684	-	8,701	6,215	-	67,768
Unallocated	(67,768)					(67,768)
2nd Allocation	14,916	-	8,701	6,215	-	-
Total Allocated	175,996	-	102,664	73,331	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Employee Benefits	360	360	-	-
Liability Insurance	3	3	-	-
Property Insurance	2	2	-	-
Retirement Administration	134	51	83	-
County Maintenance	1,725	957	768	-
Human Services Center	803	584	219	-
County Annex	362	170	192	-
Information Services	973	452	521	-
Commissioners	2,525	2,361	164	-
Solicitor	219	128	91	-
Purchasing	185	94	91	-
Controller	423	92	331	-
Treasurer	1,033	823	210	-
Human Resources	617	316	301	-
Payroll Office	122	31	91	-
Central Telephone	227	136	91	-
Archives	929	749	180	-
Risk Management	87	27	60	-
Human Services	948	587	361	-
Fleet Management	1,417	1,297	120	-
Voter Registration	4,602	4,392	210	-
Tax Assessment	1,190	378	812	-
Weights & Measurers	38	7	31	-
Tax Collectors	723	2	721	-
Tax Claims	3,668	3,668	-	-
Recorder of Deeds	571	270	301	-
Traffic Safety	799	708	91	-
Traffic Safety MLR	-	-	-	-
Veteran's Affairs	1,375	1,225	150	-
Register of Wills	424	184	240	-
Sheriff	4,149	1,053	3,096	-
Coroner	761	641	120	-
Prothonotary	1,075	324	751	-
Clerk Courts	1,526	384	1,142	-
Public Defender	1,770	779	991	-
District Attorney	7,525	4,760	2,765	-
Courts	9,840	7,646	2,194	-
District Justices	8,345	5,730	2,615	-
Constables	2,333	2,333	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Divorce Masters	187	67	120	-
Controlled Subst	1,053	1,053	-	-
Juvenile Probation	2,668	865	1,803	-
Adult Probation	4,087	1,171	2,916	-
Youth Development Ctr	1,492	470	1,022	-
Maint Adults	70	70	-	-
Prison	17,872	4,196	13,676	-
Public Safety	61	30	31	-
EMA	344	164	180	-
Radiation Act	77	77	-	-
HazMat	171	171	-	-
Parks	4,280	3,258	1,022	-
Conservation	509	59	450	-
AG Land Pres	124	64	60	-
Planning	14	14	-	-
Coop Extension	410	109	301	-
Pleasant Acres	23,092	8,004	15,088	-
Human Services MLR	-	-	-	-
Children & Youth	17,977	13,769	4,208	-
Children & Youth MLR	-	-	-	-
E-911	6,364	2,637	3,727	-
E-911 Maintenance	120	-	120	-
Liquid Fuels	263	263	-	-
SC Training Ctr	-	-	-	-
Agency on Aging	10,017	7,943	2,074	-
Aging MLR	-	-	-	-
MH/MR	10,603	6,665	3,938	-
MH/MR MLR	-	-	-	-
Health Choices	741	531	210	-
Health Choices MLR	-	-	-	-
Domestic Relations	2,771	877	1,894	-
Domestic Relations MLR	-	-	-	-
Weatherization	325	325	-	-
CDBG	1,377	1,377	-	-
Public Relations	40	9	31	-
Retirement Fund	477	477	-	-
ARRA Weatherization	971	971	-	-
Other	1,918	1,922	(5)	-

2011 Actual

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

<u>User Department</u>	<u>Total</u>	<u>Budget</u>	<u>Co-Wide Admin</u>	<u>Solicitor</u>
Subtotal	175,996	102,664	73,331	-
Total	<u>175,996</u>	<u>102,664</u>	<u>73,331</u>	<u>-</u>

**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	329	0.383%	360		360		360
Liability Insurance	3	0.003%	3		3		3
Property Insurance	2	0.002%	2		2		2
Retirement Administration	46	0.054%	51		51		51
County Maintenance	873	1.018%	957		957		957
Human Services Center	533	0.621%	584		584		584
County Annex	155	0.181%	170		170		170
Information Services	413	0.481%	452		452		452
Commissioners	2,156	2.513%	2,361		2,361		2,361
Solicitor	107	0.125%	117		117	11	128
Purchasing	78	0.091%	86		86	8	94
Controller	76	0.089%	84		84	8	92
Treasurer	685	0.798%	750		750	73	823
Human Resources	263	0.307%	288		288	28	316
Payroll Office	26	0.030%	28		28	3	31
Central Telephone	113	0.132%	124		124	12	136
Archives	623	0.726%	682		682	67	749
Risk Management	23	0.027%	25		25	2	27
Human Services	488	0.569%	535		535	52	587
Fleet Management	1,079	1.258%	1,182		1,182	115	1,297
Voter Registration	3,653	4.258%	4,001		4,001	391	4,392
Tax Assessment	314	0.366%	344		344	34	378
Weights & Measurers	5	0.006%	6		6	1	7
Tax Collectors	2	0.002%	2		2	-	2
Tax Claims	3,051	3.556%	3,341		3,341	327	3,668
Recorder of Deeds	225	0.262%	246		246	24	270
Traffic Safety	589	0.686%	645		645	63	708
Veteran's Affairs	1,019	1.188%	1,116		1,116	109	1,225
Register of Wills	154	0.179%	168		168	16	184
Sheriff	876	1.021%	959		959	94	1,053
Coroner	534	0.622%	584		584	57	641
Prothonotary	269	0.314%	295		295	29	324
Clerk Courts	320	0.373%	350		350	34	384
Public Defender	649	0.756%	710		710	69	779
District Attorney	3,960	4.615%	4,336		4,336	424	4,760
Courts	6,359	7.412%	6,965		6,965	681	7,646
District Justices	4,766	5.555%	5,220		5,220	510	5,730
Constables	1,940	2.261%	2,125		2,125	208	2,333
Divorce Masters	56	0.065%	61		61	6	67
Controlled Subst	876	1.021%	959		959	94	1,053
Juvenile Probation	720	0.839%	788		788	77	865

**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	975	1.136%	1,067		1,067	104	1,171
Youth Development Ctr	391	0.456%	428		428	42	470
Maint Adults	58	0.068%	64		64	6	70
Prison	3,490	4.068%	3,822		3,822	374	4,196
Public Safety	25	0.029%	27		27	3	30
EMA	136	0.159%	149		149	15	164
Radiation Act	64	0.075%	70		70	7	77
HazMat	142	0.166%	156		156	15	171
Parks	2,710	3.159%	2,968		2,968	290	3,258
Conservation	49	0.057%	54		54	5	59
AG Land Pres	53	0.062%	58		58	6	64
Planning	12	0.014%	13		13	1	14
Coop Extension	90	0.105%	99		99	10	109
Pleasant Acres	6,657	7.759%	7,291		7,291	713	8,004
Children & Youth	11,453	13.349%	12,543		12,543	1,226	13,769
E-911	2,193	2.556%	2,402		2,402	235	2,637
Liquid Fuels	219	0.255%	240		240	23	263
Agency on Aging	6,607	7.701%	7,236		7,236	707	7,943
MH/MR	5,544	6.462%	6,072		6,072	593	6,665
Health Choices	442	0.515%	484		484	47	531
Domestic Relations	729	0.850%	799		799	78	877
Weatherization	270	0.315%	296		296	29	325
CDBG	1,145	1.335%	1,254		1,254	123	1,377
Public Relations	7	0.008%	8		8	1	9
Retirement Fund	397	0.463%	435		435	42	477
Drug & Alcohol	1,125	1.311%	1,232		1,232	120	1,352
ARRA Weatherization	808	0.942%	885		885	86	971
Other	1,599	1.864%	1,749		1,749	173	1,922
<hr/>							
Subtotal	85,798	100.000%	93,963	-	93,963	8,701	102,664
Second Allocation Total	81,288						
<hr/>							
Total	85,798	100.000%	93,963	-	93,963	8,701	102,664

(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	3.00	0.123%	83		83		83
County Maintenance	28.00	1.145%	768		768		768
Human Services Center	8.00	0.327%	219		219		219
County Annex	7.00	0.286%	192		192		192
Information Services	19.00	0.777%	521		521		521
Commissioners	6.00	0.245%	164		164		164
Solicitor	3.00	0.123%	83		83	8	91
Purchasing	3.00	0.123%	83		83	8	91
Controller	11.00	0.450%	302		302	29	331
Treasurer	7.00	0.286%	192		192	18	210
Human Resources	10.00	0.409%	275		275	26	301
Payroll Office	3.00	0.123%	83		83	8	91
Central Telephone	3.00	0.123%	83		83	8	91
Archives	6.00	0.245%	164		164	16	180
Risk Management	2.00	0.082%	55		55	5	60
Human Services	12.00	0.491%	330		330	31	361
Fleet Management	4.00	0.164%	110		110	10	120
Voter Registration	7.00	0.286%	192		192	18	210
Tax Assessment	27.00	1.104%	741		741	71	812
Weights & Measurers	1.00	0.041%	28		28	3	31
Tax Collectors	24.00	0.981%	658		658	63	721
Recorder of Deeds	10.00	0.409%	275		275	26	301
Traffic Safety	3.00	0.123%	83		83	8	91
Veteran's Affairs	5.00	0.204%	137		137	13	150
Register of Wills	8.00	0.327%	219		219	21	240
Sheriff	103.00	4.211%	2,826		2,826	270	3,096
Coroner	4.00	0.164%	110		110	10	120
Prothonotary	25.00	1.022%	686		686	65	751
Clerk Courts	38.00	1.554%	1,043		1,043	99	1,142
Public Defender	33.00	1.349%	905		905	86	991
District Attorney	92.00	3.761%	2,524		2,524	241	2,765
Courts	73.00	2.984%	2,003		2,003	191	2,194
District Justices	87.00	3.557%	2,387		2,387	228	2,615
Divorce Masters	4.00	0.164%	110		110	10	120
Juvenile Probation	60.00	2.453%	1,646		1,646	157	1,803
Adult Probation	97.00	3.966%	2,662		2,662	254	2,916
Youth Development Ctr	34.00	1.390%	933		933	89	1,022
Prison	455.00	18.602%	12,485		12,485	1,191	13,676
Public Safety	1.00	0.041%	28		28	3	31

**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	0.245%	164		164	16	180
Parks	34.00	1.390%	933		933	89	1,022
Conservation	15.00	0.613%	411		411	39	450
AG Land Pres	2.00	0.082%	55		55	5	60
Coop Extension	10.00	0.409%	275		275	26	301
Pleasant Acres	502.00	20.523%	13,774		13,774	1,314	15,088
Children & Youth	140.00	5.724%	3,842		3,842	366	4,208
E-911	124.00	5.070%	3,403		3,403	324	3,727
E-911 Maintenance	4.00	0.164%	110		110	10	120
Agency on Aging	69.00	2.821%	1,893		1,893	181	2,074
MH/MR	131.00	5.356%	3,595		3,595	343	3,938
Health Choices	7.00	0.286%	192		192	18	210
Domestic Relations	63.00	2.576%	1,729		1,729	165	1,894
Public Relations	1.00	0.041%	28		28	3	31
Drug & Alcohol	12.00	0.491%	330		330	31	361
Other		0.000%	(6)		(6)	1	(5)
<b>Subtotal</b>	<b>2,446</b>	<b>100.000%</b>	<b>67,116</b>	<b>-</b>	<b>67,116</b>	<b>6,215</b>	<b>73,331</b>
<b>Second Allocation Total</b>	<b>2,375</b>						
<b>Total</b>	<b>2,446</b>	<b>100.000%</b>	<b>67,116</b>	<b>-</b>	<b>67,116</b>	<b>6,215</b>	<b>73,331</b>

(A) Alloc basis: Employees By Department

Source: Payroll

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

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

(A) Alloc basis: Direct Allocation

Source: Commissioners

**York County, Pennsylvania  
Solicitor**

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

Costs associated with the Solicitor that are allowable are allocated to departments based on actual time expended in each department for 2011.

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

2011 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	312,840		312,840	312,840
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	9,485	-	9,485	
Equipment Use	26	-	26	
Employee Benefits	92,289	10	92,299	
Liability Insurance	420	-	420	
Property Insurance	174	-	174	
Retirement Administration	889	4	893	
Information Services	133	44	177	
Commissioners	200	19	219	
Solicitor		37	37	
Purchasing		226	226	
Controller		1,230	1,230	
Treasurer		102	102	
Human Resources		1,218	1,218	
Payroll Office		394	394	
Central Telephone		92	92	
Archives		-	-	
Risk Management		196	196	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>110,385</u>	<u>4,024</u>	<u>114,409</u>	<u>114,409</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>423,225</u></u>	<u><u>4,024</u></u>	<u><u>427,249</u></u>	<u><u>427,249</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	222,742		222,742		
<u>Other Expenses and Cost</u>					
Postage	337		337		
Telephone	80		80		
Training	564		564		
Assoc Dues	540		540		
Travel	670		670		
Prothonotary Fees	611		611		
Contracted Services	5,887		5,887		
Professional Services	80,770			80,770	
Advertising	-				
Transcripts	-				
Pamphlet Subscriptions	-				
Office Supplies	639		639		
Printing	-				
Parking	-				
Office Equipment	-				
Capital Outlay	-				
Departmental Expenditures	312,840	-	232,070	80,770	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	312,840	-	232,070	80,770	-
Additions: 1st Central Service Centers	110,385	110,385			
REALLOCATE ADMIN		(110,385)	110,385	-	-
Allocable Costs	423,225	-	342,455	80,770	-
Unallocated	-				-
1st Allocation	423,225	-	342,455	80,770	-

**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	4,024	4,024			
REALLOCATE ADMIN		(4,024)	4,024	-	-
Allocable Costs	4,024	-	4,024	-	-
Unallocated	-				-
2nd Allocation	4,024	-	4,024	-	-
<b>Total Allocated</b>	<b>427,249</b>	<b>-</b>	<b>346,479</b>	<b>80,770</b>	<b>-</b>

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

<u>User Department</u>	<u>Total</u>	<u>Legal Counsel</u>	<u>Other Legal Counsel</u>
County Maintenance	17,123	17,123	-
Information Services	10,274	10,274	-
Commissioners	29,176	27,396	1,780
Purchasing	6,945	6,945	-
Controller	10,418	10,418	-
Treasurer	6,945	6,945	-
Human Resources	13,890	13,890	-
Archives	3,473	3,473	-
Risk Management	3,473	3,473	-
Human Services	6,945	6,945	-
Voter Registration	17,363	17,363	-
Tax Assessment	6,945	6,945	-
Sheriff	17,396	17,363	33
Coroner	3,473	3,473	-
Prothonotary	6,945	6,945	-
Public Defender	6,945	6,945	-
District Attorney	21,181	17,363	3,818
Courts	6,945	6,945	-
Juvenile Probation	3,473	3,473	-
Adult Probation	14,300	13,890	410
Youth Development Ctr	6,945	6,945	-
Prison	59,671	20,834	38,837
EMA	3,473	3,473	-
Parks	15,553	10,418	5,135
AG Land Pres	3,473	3,473	-
Planning	3,473	3,473	-
Pleasant Acres	24,307	24,307	-
Children & Youth	29,547	13,890	15,657
Agency on Aging	3,473	3,473	-
MH/MR	6,945	6,945	-
Domestic Relations	18,371	3,473	14,898
Drug & Alcohol	-	-	-
Other	(12)	(12)	-
<b>Subtotal</b>	<b>427,249</b>	<b>346,479</b>	<b>80,770</b>
<b>Total</b>	<b>427,249</b>	<b>346,479</b>	<b>80,770</b>

## YORK COUNTY, PENNSYLVANIA

## Solicitor

Detail Allocation of  
Legal Counsel

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	5	5.000%	17,123		17,123		17,123
Information Services	3	3.000%	10,274		10,274		10,274
Commissioners	8	8.000%	27,396		27,396		27,396
Purchasing	2	2.000%	6,849		6,849	96	6,945
Controller	3	3.000%	10,274		10,274	144	10,418
Treasurer	2	2.000%	6,849		6,849	96	6,945
Human Resources	4	4.000%	13,698		13,698	192	13,890
Archives	1	1.000%	3,425		3,425	48	3,473
Risk Management	1	1.000%	3,425		3,425	48	3,473
Human Services	2	2.000%	6,849		6,849	96	6,945
Voter Registration	5	5.000%	17,123		17,123	240	17,363
Tax Assessment	2	2.000%	6,849		6,849	96	6,945
Weights & Measurers	1	1.000%	3,425		3,425	48	3,473
Tax Claims	2	2.000%	6,849		6,849	96	6,945
Recorder of Deeds	1	1.000%	3,425		3,425	48	3,473
Veteran's Affairs	1	1.000%	3,425		3,425	48	3,473
Register of Wills	1	1.000%	3,425		3,425	48	3,473
Sheriff	5	5.000%	17,123		17,123	240	17,363
Coroner	1	1.000%	3,425		3,425	48	3,473
Prothonotary	2	2.000%	6,849		6,849	96	6,945
Clerk Courts	1	1.000%	3,425		3,425	48	3,473
Public Defender	2	2.000%	6,849		6,849	96	6,945
District Attorney	5	5.000%	17,123		17,123	240	17,363
Courts	2	2.000%	6,849		6,849	96	6,945
Juvenile Probation	1	1.000%	3,425		3,425	48	3,473
Adult Probation	4	4.000%	13,698		13,698	192	13,890
Youth Development Ctr	2	2.000%	6,849		6,849	96	6,945
Prison	6	6.000%	20,547		20,547	287	20,834
EMA	1	1.000%	3,425		3,425	48	3,473
Parks	3	3.000%	10,274		10,274	144	10,418
AG Land Pres	1	1.000%	3,425		3,425	48	3,473
Planning	1	1.000%	3,425		3,425	48	3,473
Pleasant Acres	7	7.000%	23,972		23,972	335	24,307
Children & Youth	4	4.000%	13,698		13,698	192	13,890
E-911	4	4.000%	13,698		13,698	192	13,890
Agency on Aging	1	1.000%	3,425		3,425	48	3,473
MH/MR	2	2.000%	6,849		6,849	96	6,945
Domestic Relations	1	1.000%	3,425		3,425	48	3,473
Other		0.000%	(6)		(6)	(6)	(12)
<hr/>							
Subtotal	100	100.000%	342,455	-	342,455	4,024	346,479
Second Allocation Total	84						
<hr/>							
Total	100	100.000%	342,455	-	342,455	4,024	346,479

(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
Commissioners	1,780	2.204%	1,780		1,780		1,780
Solicitor	37	0.046%	37		37		37
Sheriff	33	0.041%	33		33	-	33
District Attorney	3,818	4.727%	3,818		3,818	-	3,818
District Justices	165	0.204%	165		165	-	165
Adult Probation	410	0.508%	410		410	-	410
Prison	38,837	48.083%	38,837		38,837	-	38,837
Parks	5,135	6.358%	5,135		5,135	-	5,135
Children & Youth	15,657	19.385%	15,657		15,657	-	15,657
Domestic Relations	14,898	18.445%	14,898		14,898	-	14,898
Other		0.000%	-		-	-	-
<b>Subtotal</b>	<b>80,770</b>	<b>100.000%</b>	<b>80,770</b>	<b>-</b>	<b>80,770</b>	<b>-</b>	<b>80,770</b>
<b>Second Allocation Total</b>	<b>78,953</b>						
<b>Total</b>	<b>80,770</b>	<b>100.000%</b>	<b>80,770</b>	<b>-</b>	<b>80,770</b>	<b>-</b>	<b>80,770</b>

(A) Alloc basis:

Analysis of Invoices Paid

Source:

Solicitor

**York County, Pennsylvania  
Central Purchasing**

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

Costs associated with the Central Purchasing department are allocated to departments based on the number of purchase orders processed by each department for 2011.

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

2011 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	127,513		127,513	127,513
Deductions			-	
<b>Total Deductions</b>	-	-	-	-
<b>Allocated Additions</b>				
Building Use	29,146	-	29,146	
Equipment Use	233	-	233	
Employee Benefits	38,380	4	38,384	
Liability Insurance	316	-	316	
Property Insurance	534	1	535	
Retirement Administration	889	4	893	
County Maintenance	20,801	1,387	22,188	
Information Services	808	262	1,070	
Commissioners	169	16	185	
Solicitor	6,849	96	6,945	
Purchasing		2,999	2,999	
Controller		937	937	
Treasurer		-	-	
Human Resources		1,218	1,218	
Payroll Office		394	394	
Central Telephone		184	184	
Archives		-	-	
Risk Management		196	196	
Human Services		-	-	
Fleet Management		-	-	
<b>Total Allocated Additions</b>	<u>98,125</u>	<u>7,698</u>	<u>105,823</u>	<u>105,823</u>
Departmental Cost Adjustments	-		-	
<b>Total Departmental Cost Adjustments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total to be Allocated</b>	<u><u>225,638</u></u>	<u><u>7,698</u></u>	<u><u>233,336</u></u>	<u><u>233,336</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	106,067		106,067	
	-			
<u>Other Expenses and Cost</u>				
Advertising	-			
Telephone	1,069		1,069	
Assoc Dues	35		35	
Printing	922		922	
Maintenance and Repairs	150		150	
Contracted Services	5,758		5,758	
Equipment Rental	940		940	
Travel	116		116	
Training	-			
Office Equipment	-			
Office Supplies	12,456		12,456	
Departmental Expenditures	127,513	-	127,513	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
Functional Cost	127,513	-	127,513	-

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

	Total	General & Administration	Purchasing	
Additions: 1st Central Service Centers	98,125	98,125		
REALLOCATE ADMIN		(98,125)	98,125	-
Allocable Costs	225,638	-	225,638	-
Unallocated	-			-
1st Allocation	225,638	-	225,638	-
Additions: 2nd Central Service Centers	7,698	7,698		
REALLOCATE ADMIN		(7,698)	7,698	-
Allocable Costs	7,698	-	7,698	-
Unallocated	-			-
2nd Allocation	7,698	-	7,698	-
Total Allocated	233,336	-	233,336	-

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

User Department	Total	Purchasing
County Maintenance	10,045	10,045
Human Services Center	6,311	6,311
County Annex	1,634	1,634
Information Services	1,588	1,588
Commissioners	1,410	1,410
Solicitor	226	226
Purchasing	2,999	2,999
Controller	1,464	1,464
Treasurer	1,120	1,120
Human Resources	2,739	2,739
Payroll Office	342	342
Archives	1,199	1,199
Risk Management	623	623
Human Services	4,669	4,669
Fleet Management	1,042	1,042
Voter Registration	2,537	2,537
Tax Assessment	2,178	2,178
Weights & Measurers	77	77
Tax Claims	311	311
Recorder of Deeds	1,478	1,478
Traffic Safety	1,324	1,324
Veteran's Affairs	1,665	1,665
Register of Wills	1,260	1,260
Sheriff	6,864	6,864
Coroner	328	328
Prothonotary	3,485	3,485
Clerk Courts	3,612	3,612
Public Defender	2,694	2,694
District Attorney	6,988	6,988
Courts	10,477	10,477
District Justices	30,805	30,805
Divorce Masters	576	576
Controlled Subst	3,596	3,596
Juvenile Probation	3,798	3,798
Adult Probation	1,977	1,977
Youth Development Ctr	5,728	5,728
Prison	21,653	21,653
EMA	731	731
Parks	8,218	8,218

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

User Department	Total	Purchasing
Conservation	328	328
AG Land Pres	-	-
Coop Extension	373	373
Pleasant Acres	949	949
Children & Youth	11,254	11,254
E-911	7,829	7,829
Agency on Aging	22,554	22,554
MH/MR	12,638	12,638
Health Choices	1,525	1,525
Domestic Relations	2,537	2,537
Weatherization	17	17
Drug & Alcohol	3,612	3,612
Other	4,549	4,549
Subtotal	233,336	233,336
Total	233,336	233,336

**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	670	4.452%	10,045		10,045		10,045
Human Services Center	421	2.797%	6,311		6,311		6,311
County Annex	109	0.724%	1,634		1,634		1,634
Information Services	106	0.704%	1,588		1,588		1,588
Commissioners	94	0.625%	1,410		1,410		1,410
Solicitor	15	0.100%	226		226		226
Purchasing	200	1.329%	2,999		2,999		2,999
Controller	94	0.625%	1,410		1,410	54	1,464
Treasurer	72	0.478%	1,079		1,079	41	1,120
Human Resources	176	1.169%	2,638		2,638	101	2,739
Payroll Office	22	0.146%	329		329	13	342
Central Telephone	13	0.086%	194		194	7	201
Archives	77	0.512%	1,155		1,155	44	1,199
Risk Management	40	0.266%	600		600	23	623
Human Services	300	1.993%	4,497		4,497	172	4,669
Fleet Management	67	0.445%	1,004		1,004	38	1,042
Voter Registration	163	1.083%	2,444		2,444	93	2,537
Tax Assessment	140	0.930%	2,098		2,098	80	2,178
Weights & Measurers	5	0.033%	74		74	3	77
Tax Collectors	1	0.007%	16		16	1	17
Tax Claims	20	0.133%	300		300	11	311
Recorder of Deeds	95	0.631%	1,424		1,424	54	1,478
Traffic Safety	85	0.565%	1,275		1,275	49	1,324
Veteran's Affairs	107	0.711%	1,604		1,604	61	1,665
Register of Wills	81	0.538%	1,214		1,214	46	1,260
Sheriff	441	2.930%	6,611		6,611	253	6,864
Coroner	21	0.140%	316		316	12	328
Prothonotary	224	1.488%	3,357		3,357	128	3,485
Clerk Courts	232	1.542%	3,479		3,479	133	3,612
Public Defender	173	1.150%	2,595		2,595	99	2,694
District Attorney	449	2.983%	6,731		6,731	257	6,988
Courts	673	4.472%	10,091		10,091	386	10,477
District Justices	1,979	13.150%	29,671		29,671	1,134	30,805
Constables	2	0.013%	29		29	1	30
Divorce Masters	37	0.246%	555		555	21	576
Controlled Subst	231	1.535%	3,464		3,464	132	3,596
Juvenile Probation	244	1.621%	3,658		3,658	140	3,798
Adult Probation	127	0.844%	1,904		1,904	73	1,977
Youth Development Ctr	368	2.445%	5,517		5,517	211	5,728

**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	25	0.166%	375		375	14	389
Prison	1,391	9.243%	20,856		20,856	797	21,653
Public Safety	6	0.040%	90		90	3	93
EMA	47	0.312%	704		704	27	731
Radiation Act	43	0.286%	645		645	25	670
HazMat	138	0.917%	2,069		2,069	79	2,148
Parks	528	3.508%	7,915		7,915	303	8,218
Conservation	21	0.140%	316		316	12	328
Coop Extension	24	0.159%	359		359	14	373
Pleasant Acres	61	0.405%	914		914	35	949
Children & Youth	723	4.804%	10,840		10,840	414	11,254
E-911	503	3.342%	7,541		7,541	288	7,829
E-911 Maintenance	85	0.565%	1,275		1,275	49	1,324
Liquid Fuels	24	0.159%	359		359	14	373
Agency on Aging	1,449	9.628%	21,724		21,724	830	22,554
MH/MR	812	5.395%	12,173		12,173	465	12,638
Health Choices	98	0.651%	1,469		1,469	56	1,525
Domestic Relations	163	1.083%	2,444		2,444	93	2,537
Weatherization	1	0.007%	16		16	1	17
Retirement Fund	10	0.066%	149		149	6	155
Drug & Alcohol	232	1.542%	3,479		3,479	133	3,612
Other	292	1.940%	4,380		4,380	169	4,549
<hr/>							
Subtotal	15,050	100.000%	225,638	-	225,638	7,698	233,336
Second Allocation Total	13,435						
<hr/>							
Total	15,050	100.000%	225,638	-	225,638	7,698	233,336
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(A) Alloc basis: Total Purchase Transactions (PO) By Department

Source: Expense Audit Trail

**York County, Pennsylvania  
Controller**

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

The general accounting function of the Controllers Office deals with reviewing and verifying purchase orders, processing and paying general bills of the County's departments, maintaining general and subsidiary ledgers, as well as other accounting-related duties. These costs have been allocated to departments based on the number of expenditure transactions of each department for 2011.

The Controllers office is also responsible for administering to the County's Pension fund. Costs related to this responsibility have been allocated to departments based on the number of full time employees employed by each department for 2011.

Costs associated with administration of revenue transactions have been allocated to departments based on the number of revenue transactions of each department for 2011.

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

The Controller's Office is responsible for the processing of payroll and non-payroll checks, which are allowable under Circular A-87. Costs associated with the processing of checks are allocated based on the number of expenditure transactions and pay checks issued in each department.

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

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

2011 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	827,426		827,426	827,426
Deductions			-	
Capital Outlay	-		-	
			-	
<b>Total Deductions</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocated Additions</b>				
Building Use	57,018	-	57,018	
Equipment Use	13,627	-	13,627	
Employee Benefits	259,697	33	259,730	
Liability Insurance	1,293	-	1,293	
Property Insurance	1,045	2	1,047	
Retirement Administration	3,270	14	3,284	
Information Services	31,107	10,604	41,711	
Commissioners	386	37	423	
Solicitor	10,274	144	10,418	
Purchasing	1,410	54	1,464	
Controller		1,097	1,097	
Treasurer		-	-	
Human Resources		4,474	4,474	
Payroll Office		1,440	1,440	
Central Telephone		875	875	
		-	-	
Archives		8,615	8,615	
Risk Management		719	719	
Human Services		-	-	
Fleet Management		-	-	
		-	-	
<b>Total Allocated Additions</b>	<b>419,818</b>	<b>30,822</b>	<b>450,640</b>	<b>450,640</b>
Departmental Cost Adjustments	-		-	
<b>Total Departmental Cost Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total to be Allocated</b>	<b>1,247,244</b>	<b>30,822</b>	<b>1,278,066</b>	<b>1,278,066</b>

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

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process	General Government
<u>Wages and Benefits</u>								
Salary & Wages	534,357	33,411	321,735	41,745	26,498		13,559	97,409
<u>Other Expenses and Cost</u>								
Advertising	168	11	101	13	8		4	31
Postage	80	5	48	6	4		2	15
Telephone	4,735	296	2,851	370	235		120	863
Training	3,265	204	1,966	255	162		83	595
Assoc Dues	2,900	181	1,746	227	144		74	529
Printing	2,473	155	1,489	193	123		63	451
Travel	1,403	88	845	110	70		36	256
Contracted Services	21,564		21,564					
Professional Services	249,090					179,035		70,055
Maintenance & Repairs		-	-	-	-		-	-
Office Equipment	61	4	37	5	3		2	11
Subscriptions - Pamphlet	672	42	405	52	33		17	123
Office Supplies	5,711	357	3,439	446	283		145	1,041
Premium & Deputation Bond		-	-	-	-		-	-
Equipment Rental	947	59	570	74	47		24	173
Capital Outlay	-							
Departmental Expenditures	827,426	34,813	356,795	43,496	27,610	179,035	14,128	171,550
<u>Cost Adjustments</u>								
Deductions	-	-						
<u>Departmental Cost Adjustments</u>								
Functional Cost	827,426	34,813	356,795	43,496	27,610	179,035	14,128	171,550
Additions: 1st Central Service Centers	419,818	419,818						
REALLOCATE ADMIN		(454,631)	204,653	24,949	15,836	102,692	8,103	98,398
Allocable Costs	1,247,244	-	561,448	68,445	43,446	281,727	22,231	269,948
Unallocated	(269,948)							(269,948)
1st Allocation	977,296	-	561,448	68,445	43,446	281,727	22,231	-
Additions: 2nd Central Service Centers	30,822	30,822						

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

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process	General Government
REALLOCATE ADMIN		(30,822)	13,875	1,691	1,074	6,962	549	6,671
Allocable Costs	30,822	-	13,875	1,691	1,074	6,962	549	6,671
Unallocated	(6,671)							(6,671)
2nd Allocation	24,151	-	13,875	1,691	1,074	6,962	549	-
<b>Total Allocated</b>	<b>1,001,447</b>	<b>-</b>	<b>575,323</b>	<b>70,136</b>	<b>44,520</b>	<b>288,689</b>	<b>22,780</b>	<b>-</b>

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
Employee Benefits	3,653	2,521	-	-	1,079	53
Liability Insurance	30	22	-	-	8	-
Property Insurance	23	17	-	-	6	-
Retirement Administration	563	354	-	37	152	20
County Maintenance	10,323	6,642	38	516	2,868	259
Human Services Center	6,105	4,087	-	148	1,750	120
County Annex	1,884	1,190	-	129	510	55
Information Services	4,908	2,802	261	350	1,355	140
Commissioners	19,232	915	11,081	111	7,080	45
Solicitor	1,230	735	60	55	352	28
Purchasing	937	601	-	55	256	25
Controller	1,097	584	-	203	251	59
Treasurer	6,290	339	3,493	114	2,307	37
Human Resources	3,232	2,068	-	189	888	87
Payroll Office	367	207	-	56	87	17
Central Telephone	1,301	887	-	-	382	32
Archives	6,126	1,359	2,521	94	2,099	53
Risk Management	307	179	-	38	78	12
Human Services	5,709	3,398	314	227	1,645	125
Fleet Management	12,398	8,488	-	76	3,637	197
Voter Registration	41,809	28,717	11	132	12,310	639
Tax Assessment	3,859	1,463	717	473	1,058	148
Weights & Measurers	74	29	5	18	17	5
Tax Collectors	126	17	-	-	6	103
Tax Claims	30,485	10,077	9,915	-	10,280	213
Recorder of Deeds	2,611	1,158	437	189	757	70
Traffic Safety	6,731	4,458	124	56	1,984	109
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	11,737	8,015	-	94	3,435	193
Register of Wills	1,828	841	264	152	517	54
Sheriff	12,068	5,874	723	1,948	2,951	572
Coroner	6,146	4,083	83	76	1,798	106
Prothonotary	3,269	1,008	790	435	908	128
Clerk Courts	4,033	973	1,098	700	1,078	184
Public Defender	8,164	5,102	-	625	2,186	251
District Attorney	47,137	30,952	140	1,741	13,342	962
Courts	73,950	49,822	135	1,192	21,428	1,373
District Justices	54,997	32,892	3,271	1,608	16,060	1,166
Constables	22,081	15,133	90	-	6,537	321

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
Divorce Masters	729	438	-	76	188	27
Controlled Subst	8,987	3,651	2,308	-	2,951	77
Juvenile Probation	9,215	4,474	845	1,116	2,426	354
Adult Probation	11,895	2,965	3,349	1,815	3,284	482
Youth Development Ctr	5,207	2,989	62	625	1,319	212
Maint Adults	661	455	-	-	197	9
Prison	49,848	26,875	409	8,265	11,761	2,538
Public Safety	306	196	-	18	84	8
EMA	1,661	973	67	114	460	47
Radiation Act	727	501	-	-	216	10
HazMat	1,621	1,117	-	-	480	24
Parks	29,721	15,433	4,190	492	9,133	473
Conservation	848	190	140	284	165	69
AG Land Pres	599	231	135	38	180	15
Planning	134	92	-	-	40	2
Coop Extension	1,251	685	16	189	304	57
Pleasant Acres	84,913	44,444	5,635	9,286	22,431	3,117
Human Services MLR	-	-	-	-	-	-
Children & Youth	132,180	84,793	3,764	2,629	38,592	2,402
Children & Youth MLR	-	-	-	-	-	-
E-911	26,641	13,348	2,778	2,308	7,389	818
E-911 Maintenance	93	-	-	76	-	17
Liquid Fuels	2,376	1,330	280	-	737	29
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	76,296	49,897	1,473	1,306	22,264	1,356
Aging MLR	-	-	-	-	-	-
MH/MR	65,343	40,649	2,106	2,478	18,681	1,429
MH/MR MLR	-	-	-	-	-	-
Health Choices	5,130	3,248	162	132	1,489	99
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	8,539	1,716	2,862	1,192	2,458	311
Domestic Relations MLR	-	-	-	-	-	-
Weatherization	3,066	2,084	28	-	910	44
CDBG	12,173	6,150	2,034	-	3,859	130
Public Relations	104	57	-	18	24	5
Retirement Fund	4,385	2,660	331	-	1,338	56
Drug & Alcohol	12,790	7,832	723	227	3,790	218
ARRA Weatherization	9,203	6,323	23	-	2,723	134
HSDf	-	-	-	-	-	-

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	Check Process
HAP	-	-	-	-	-	-
MATP	-	-	-	-	-	-
SFPP	-	-	-	-	-	-
CASSP	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-
Drug & Alcohol MLR	-	-	-	-	-	-
HMIS	-	-	-	-	-	-
CYS NBB	-	-	-	-	-	-
Other	17,985	11,518	845	(1)	5,374	250
<b>Subtotal</b>	<b>1,001,447</b>	<b>575,323</b>	<b>70,136</b>	<b>44,520</b>	<b>288,689</b>	<b>22,780</b>
<b>Total</b>	<b>1,001,447</b>	<b>575,323</b>	<b>70,136</b>	<b>44,520</b>	<b>288,689</b>	<b>22,780</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	329	0.449%	2,521		2,521		2,521
Liability Insurance	3	0.004%	22		22		22
Property Insurance	2	0.003%	17		17		17
Retirement Administration	46	0.063%	354		354		354
County Maintenance	866	1.183%	6,642		6,642		6,642
Human Services Center	533	0.728%	4,087		4,087		4,087
County Annex	155	0.212%	1,190		1,190		1,190
Information Services	365	0.499%	2,802		2,802		2,802
Commissioners	119	0.163%	915		915		915
Solicitor	96	0.131%	735		735		735
Purchasing	78	0.107%	601		601		601
Controller	76	0.104%	584		584		584
Treasurer	43	0.059%	331		331	8	339
Human Resources	263	0.359%	2,016		2,016	52	2,068
Payroll Office	26	0.036%	202		202	5	207
Central Telephone	113	0.154%	865		865	22	887
Archives	173	0.236%	1,325		1,325	34	1,359
Risk Management	23	0.031%	174		174	5	179
Human Services	432	0.590%	3,313		3,313	85	3,398
Fleet Management	1,079	1.474%	8,276		8,276	212	8,488
Voter Registration	3,651	4.987%	27,999		27,999	718	28,717
Tax Assessment	186	0.254%	1,426		1,426	37	1,463
Weights & Measurers	4	0.005%	28		28	1	29
Tax Collectors	2	0.003%	17		17	-	17
Tax Claims	1,281	1.750%	9,825		9,825	252	10,077
Recorder of Deeds	147	0.201%	1,129		1,129	29	1,158
Traffic Safety	567	0.774%	4,346		4,346	112	4,458
Veteran's Affairs	1,019	1.392%	7,815		7,815	200	8,015
Register of Wills	107	0.146%	820		820	21	841
Sheriff	747	1.020%	5,727		5,727	147	5,874
Coroner	519	0.709%	3,981		3,981	102	4,083
Prothonotary	128	0.175%	983		983	25	1,008
Clerk Courts	124	0.169%	949		949	24	973
Public Defender	649	0.886%	4,974		4,974	128	5,102
District Attorney	3,935	5.375%	30,178		30,178	774	30,952
Courts	6,335	8.652%	48,576		48,576	1,246	49,822
District Justices	4,182	5.712%	32,070		32,070	822	32,892
Constables	1,924	2.628%	14,755		14,755	378	15,133
Divorce Masters	56	0.076%	427		427	11	438
Controlled Subst	464	0.634%	3,560		3,560	91	3,651
Juvenile Probation	569	0.777%	4,362		4,362	112	4,474

**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
Adult Probation	377	0.515%	2,891		2,891	74	2,965
Youth Development Ctr	380	0.519%	2,914		2,914	75	2,989
Maint Adults	58	0.079%	444		444	11	455
Prison	3,417	4.667%	26,203		26,203	672	26,875
Public Safety	25	0.034%	191		191	5	196
EMA	124	0.169%	949		949	24	973
Radiation Act	64	0.087%	488		488	13	501
HazMat	142	0.194%	1,089		1,089	28	1,117
Parks	1,962	2.680%	15,047		15,047	386	15,433
Conservation	24	0.033%	185		185	5	190
AG Land Pres	29	0.040%	225		225	6	231
Planning	12	0.016%	90		90	2	92
Coop Extension	87	0.119%	668		668	17	685
Pleasant Acres	5,651	7.718%	43,333		43,333	1,111	44,444
Children & Youth	10,781	14.725%	82,673		82,673	2,120	84,793
E-911	1,697	2.318%	13,014		13,014	334	13,348
Liquid Fuels	169	0.231%	1,297		1,297	33	1,330
Agency on Aging	6,344	8.665%	48,649		48,649	1,248	49,897
MH/MR	5,168	7.059%	39,633		39,633	1,016	40,649
Health Choices	413	0.564%	3,167		3,167	81	3,248
Domestic Relations	218	0.298%	1,673		1,673	43	1,716
Weatherization	265	0.362%	2,032		2,032	52	2,084
CDBG	782	1.068%	5,996		5,996	154	6,150
Public Relations	7	0.010%	56		56	1	57
Retirement Fund	338	0.462%	2,594		2,594	66	2,660
Drug & Alcohol	996	1.360%	7,636		7,636	196	7,832
ARRA Weatherization	804	1.098%	6,165		6,165	158	6,323
Other	1,466	2.002%	11,227		11,227	291	11,518
<hr/>							
Subtotal	73,216	100.000%	561,448	-	561,448	13,875	575,323
Second Allocation Total	70,548						
<hr/>							
Total	73,216	100.000%	561,448	-	561,448	13,875	575,323

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

Source: Expenditure Audit Trail

## YORK COUNTY, PENNSYLVANIA

## Controller

Detail Allocation of  
Revenue Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	7	0.056%	38		38		38
Information Services	48	0.381%	261		261		261
Commissioners	2,037	16.190%	11,081		11,081		11,081
Solicitor	11	0.087%	60		60		60
Treasurer	642	5.103%	3,493		3,493		3,493
Archives	450	3.577%	2,448		2,448	73	2,521
Human Services	56	0.445%	305		305	9	314
Voter Registration	2	0.016%	11		11	-	11
Tax Assessment	128	1.017%	696		696	21	717
Tax Claims	1,770	14.068%	9,629		9,629	286	9,915
Recorder of Deeds	78	0.620%	424		424	13	437
Traffic Safety	22	0.175%	120		120	4	124
Register of Wills	47	0.374%	256		256	8	264
Sheriff	129	1.025%	702		702	21	723
Coroner	15	0.119%	81		81	2	83
Prothonotary	141	1.121%	767		767	23	790
Clerk Courts	196	1.558%	1,066		1,066	32	1,098
District Attorney	25	0.199%	136		136	4	140
Courts	24	0.191%	131		131	4	135
District Justices	584	4.642%	3,177		3,177	94	3,271
Constables	16	0.127%	87		87	3	90
Controlled Subst	412	3.275%	2,242		2,242	66	2,308
Juvenile Probation	151	1.200%	821		821	24	845
Adult Probation	598	4.753%	3,253		3,253	96	3,349
Youth Development Ctr	11	0.087%	60		60	2	62
Prison	73	0.580%	397		397	12	409
EMA	12	0.095%	65		65	2	67
Parks	748	5.945%	4,069		4,069	121	4,190
Conservation	25	0.199%	136		136	4	140
AG Land Pres	24	0.191%	131		131	4	135
Planning	-	0.000%	-		-	-	-
Coop Extension	3	0.024%	16		16	-	16
Pleasant Acres	1,006	7.996%	5,473		5,473	162	5,635
Children & Youth	672	5.341%	3,656		3,656	108	3,764
E-911	496	3.942%	2,698		2,698	80	2,778
Liquid Fuels	50	0.397%	272		272	8	280
Agency on Aging	263	2.090%	1,431		1,431	42	1,473
MH/MR	376	2.988%	2,045		2,045	61	2,106
Health Choices	29	0.230%	157		157	5	162

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	511	4.061%	2,780		2,780	82	2,862
Weatherization	5	0.040%	27		27	1	28
CDBG	363	2.885%	1,975		1,975	59	2,034
Retirement Fund	59	0.469%	321		321	10	331
Drug & Alcohol	129	1.025%	702		702	21	723
ARRA Weatherization	4	0.032%	22		22	1	23
Other	133	1.057%	722		722	123	845
<b>Subtotal</b>	<b>12,582</b>	<b>100.000%</b>	<b>68,445</b>	<b>-</b>	<b>68,445</b>	<b>1,691</b>	<b>70,136</b>
<b>Second Allocation Total</b>	<b>10,479</b>						
<b>Total</b>	<b>12,582</b>	<b>100.000%</b>	<b>68,445</b>	<b>-</b>	<b>68,445</b>	<b>1,691</b>	<b>70,136</b>

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

Source: Revenue Audit Trail

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	2.00	0.085%	37		37		37
County Maintenance	28.00	1.188%	516		516		516
Human Services Center	8.00	0.340%	148		148		148
County Annex	7.00	0.297%	129		129		129
Information Services	19.00	0.806%	350		350		350
Commissioners	6.00	0.255%	111		111		111
Solicitor	3.00	0.127%	55		55		55
Purchasing	3.00	0.127%	55		55		55
Controller	11.00	0.467%	203		203		203
Treasurer	6.00	0.255%	111		111	3	114
Human Resources	10.00	0.424%	184		184	5	189
Payroll Office	3.00	0.127%	55		55	1	56
Archives	5.00	0.212%	92		92	2	94
Risk Management	2.00	0.085%	37		37	1	38
Human Services	12.00	0.509%	221		221	6	227
Fleet Management	4.00	0.170%	74		74	2	76
Voter Registration	7.00	0.297%	129		129	3	132
Tax Assessment	25.00	1.061%	461		461	12	473
Weights & Measurers	1.00	0.042%	18		18	-	18
Recorder of Deeds	10.00	0.424%	184		184	5	189
Traffic Safety	3.00	0.127%	55		55	1	56
Veteran's Affairs	5.00	0.212%	92		92	2	94
Register of Wills	8.00	0.340%	148		148	4	152
Sheriff	103.00	4.372%	1,899		1,899	49	1,948
Coroner	4.00	0.170%	74		74	2	76
Prothonotary	23.00	0.976%	424		424	11	435
Clerk Courts	37.00	1.570%	682		682	18	700
Public Defender	33.00	1.401%	609		609	16	625
District Attorney	92.00	3.905%	1,697		1,697	44	1,741
Courts	63.00	2.674%	1,162		1,162	30	1,192
District Justices	85.00	3.608%	1,568		1,568	40	1,608
Divorce Masters	4.00	0.170%	74		74	2	76
Juvenile Probation	59.00	2.504%	1,088		1,088	28	1,116
Adult Probation	96.00	4.075%	1,770		1,770	45	1,815
Youth Development Ctr	33.00	1.401%	609		609	16	625
Prison	437.00	18.548%	8,058		8,058	207	8,265
Public Safety	1.00	0.042%	18		18	-	18
EMA	6.00	0.255%	111		111	3	114
Parks	26.00	1.104%	480		480	12	492
Conservation	15.00	0.637%	277		277	7	284

**YORK COUNTY, PENNSYLVANIA**

**Controller**

**Detail Allocation of  
Retirement Admin**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	2.00	0.085%	37		37	1	38
Coop Extension	10.00	0.424%	184		184	5	189
Pleasant Acres	491.00	20.840%	9,054		9,054	232	9,286
Children & Youth	139.00	5.900%	2,563		2,563	66	2,629
E-911	122.00	5.178%	2,250		2,250	58	2,308
E-911 Maintenance	4.00	0.170%	74		74	2	76
Agency on Aging	69.00	2.929%	1,273		1,273	33	1,306
MH/MR	131.00	5.560%	2,416		2,416	62	2,478
Health Choices	7.00	0.297%	129		129	3	132
Domestic Relations	63.00	2.674%	1,162		1,162	30	1,192
Public Relations	1.00	0.042%	18		18	-	18
Drug & Alcohol	12.00	0.509%	221		221	6	227
Other		0.000%	(0)		(0)	(1)	(1)
<hr/>							
Subtotal	2,356	100.000%	43,446	-	43,446	1,074	44,520
Second Allocation Total	2,269						
<hr/>							
Total	2,356	100.000%	43,446	-	43,446	1,074	44,520

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

Source: Payroll Statistics

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	329	0.383%	1,079		1,079		1,079
Liability Insurance	3	0.003%	8		8		8
Property Insurance	2	0.002%	6		6		6
Retirement Administration	46	0.054%	152		152		152
County Maintenance	873	1.018%	2,868		2,868		2,868
Human Services Center	533	0.621%	1,750		1,750		1,750
County Annex	155	0.181%	510		510		510
		0.000%	-		-		-
		0.000%	-		-		-
Information Services	413	0.481%	1,355		1,355		1,355
Commissioners	2,156	2.513%	7,080		7,080		7,080
Solicitor	107	0.125%	352		352		352
Purchasing	78	0.091%	256		256		256
Controller	76	0.089%	251		251		251
Treasurer	685	0.798%	2,248		2,248	59	2,307
Human Resources	263	0.307%	865		865	23	888
Payroll Office	26	0.030%	85		85	2	87
Central Telephone	113	0.132%	372		372	10	382
		0.000%	-		-	-	-
Archives	623	0.726%	2,045		2,045	54	2,099
Risk Management	23	0.027%	76		76	2	78
Human Services	488	0.569%	1,603		1,603	42	1,645
Fleet Management	1,079	1.258%	3,544		3,544	93	3,637
Voter Registration	3,653	4.258%	11,996		11,996	314	12,310
Tax Assessment	314	0.366%	1,031		1,031	27	1,058
Weights & Measurers	5	0.006%	17		17	-	17
Tax Collectors	2	0.002%	6		6	-	6
Tax Claims	3,051	3.556%	10,018		10,018	262	10,280
Recorder of Deeds	225	0.262%	738		738	19	757
Traffic Safety	589	0.686%	1,933		1,933	51	1,984
Veteran's Affairs	1,019	1.188%	3,347		3,347	88	3,435
Register of Wills	154	0.179%	504		504	13	517
Sheriff	876	1.021%	2,876		2,876	75	2,951
Coroner	534	0.622%	1,752		1,752	46	1,798
Prothonotary	269	0.314%	885		885	23	908
Clerk Courts	320	0.373%	1,051		1,051	27	1,078
Public Defender	649	0.756%	2,130		2,130	56	2,186
District Attorney	3,960	4.615%	13,002		13,002	340	13,342
Courts	6,359	7.412%	20,882		20,882	546	21,428
District Justices	4,766	5.555%	15,650		15,650	410	16,060

**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	1,940	2.261%	6,370		6,370	167	6,537
Divorce Masters	56	0.065%	183		183	5	188
Controlled Subst	876	1.021%	2,876		2,876	75	2,951
Juvenile Probation	720	0.839%	2,364		2,364	62	2,426
Adult Probation	975	1.136%	3,200		3,200	84	3,284
Youth Development Ctr	391	0.456%	1,285		1,285	34	1,319
Maint Adults	58	0.068%	192		192	5	197
Prison	3,490	4.068%	11,461		11,461	300	11,761
Public Safety	25	0.029%	82		82	2	84
EMA	136	0.159%	448		448	12	460
Radiation Act	64	0.075%	211		211	5	216
HazMat	142	0.166%	468		468	12	480
Parks	2,710	3.159%	8,900		8,900	233	9,133
Conservation	49	0.057%	161		161	4	165
AG Land Pres	53	0.062%	175		175	5	180
Planning	12	0.014%	39		39	1	40
Coop Extension	90	0.105%	296		296	8	304
Pleasant Acres	6,657	7.759%	21,859		21,859	572	22,431
Children & Youth	11,453	13.349%	37,608		37,608	984	38,592
E-911	2,193	2.556%	7,201		7,201	188	7,389
Liquid Fuels	219	0.255%	718		718	19	737
Agency on Aging	6,607	7.701%	21,696		21,696	568	22,264
MH/MR	5,544	6.462%	18,205		18,205	476	18,681
Health Choices	442	0.515%	1,451		1,451	38	1,489
Domestic Relations	729	0.850%	2,395		2,395	63	2,458
Weatherization	270	0.315%	887		887	23	910
CDBG	1,145	1.335%	3,761		3,761	98	3,859
Public Relations	7	0.008%	23		23	1	24
Retirement Fund	397	0.463%	1,304		1,304	34	1,338
Drug & Alcohol	1,125	1.311%	3,693		3,693	97	3,790
ARRA Weatherization	808	0.942%	2,654		2,654	69	2,723
Other	1,599	1.864%	5,238		5,238	136	5,374
<b>Subtotal</b>	<b>85,798</b>	<b>100.000%</b>	<b>281,727</b>	<b>-</b>	<b>281,727</b>	<b>6,962</b>	<b>288,689</b>
<b>Second Allocation Total</b>	<b>81,027</b>						
<b>Total</b>	<b>85,798</b>	<b>100.000%</b>	<b>281,727</b>	<b>-</b>	<b>281,727</b>	<b>6,962</b>	<b>288,689</b>

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

Source: Expense &amp; Revenue Audit Trail

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	329	0.240%	53		53		53
Liability Insurance	3	0.002%	-		-		-
Property Insurance	2	0.001%	-		-		-
Retirement Administration	124	0.091%	20		20		20
County Maintenance	1,594	1.165%	259		259		259
Human Services Center	741	0.542%	120		120		120
County Annex	337	0.246%	55		55		55
Information Services	859	0.628%	140		140		140
Commissioners	275	0.201%	45		45		45
Solicitor	174	0.127%	28		28		28
Purchasing	156	0.114%	25		25		25
Controller	362	0.265%	59		59		59
Treasurer	225	0.164%	36		36	1	37
Human Resources	523	0.382%	85		85	2	87
Payroll Office	104	0.076%	17		17	-	17
Central Telephone	191	0.140%	31		31	1	32
Archives	320	0.234%	52		52	1	53
Risk Management	75	0.055%	12		12	-	12
Human Services	753	0.550%	122		122	3	125
Fleet Management	1,183	0.865%	192		192	5	197
Voter Registration	3,833	2.802%	623		623	16	639
Tax Assessment	888	0.649%	144		144	4	148
Weights & Measurers	30	0.022%	5		5	-	5
Tax Collectors	617	0.451%	100		100	3	103
Tax Claims	1,281	0.936%	208		208	5	213
Recorder of Deeds	416	0.304%	68		68	2	70
Traffic Safety	654	0.478%	106		106	3	109
Veteran's Affairs	1,158	0.846%	188		188	5	193
Register of Wills	324	0.237%	53		53	1	54
Sheriff	3,434	2.510%	558		558	14	572
Coroner	632	0.462%	103		103	3	106
Prothonotary	769	0.562%	125		125	3	128
Clerk Courts	1,103	0.806%	179		179	5	184
Public Defender	1,507	1.102%	245		245	6	251
District Attorney	5,772	4.219%	938		938	24	962
Courts	8,242	6.024%	1,339		1,339	34	1,373
District Justices	6,999	5.116%	1,137		1,137	29	1,166
Constables	1,924	1.406%	313		313	8	321
Divorce Masters	160	0.117%	26		26	1	27

## YORK COUNTY, PENNSYLVANIA

Controller  
Detail Allocation of  
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Controlled Subst	464	0.339%	75		75	2	77
Juvenile Probation	2,120	1.550%	345		345	9	354
Adult Probation	2,890	2.112%	470		470	12	482
Youth Development Ctr	1,273	0.930%	207		207	5	212
Maint Adults	58	0.042%	9		9	-	9
Prison	15,229	11.131%	2,475		2,475	63	2,538
Public Safety	51	0.037%	8		8	-	8
EMA	280	0.205%	46		46	1	47
Radiation Act	64	0.047%	10		10	-	10
HazMat	142	0.104%	23		23	1	24
Parks	2,837	2.074%	461		461	12	473
Conservation	414	0.303%	67		67	2	69
AG Land Pres	90	0.066%	15		15	-	15
Planning	12	0.009%	2		2	-	2
Coop Extension	347	0.254%	56		56	1	57
Pleasant Acres	18,703	13.671%	3,039		3,039	78	3,117
Children & Youth	14,412	10.534%	2,342		2,342	60	2,402
E-911	4,912	3.590%	798		798	20	818
E-911 Maintenance	104	0.076%	17		17	-	17
Liquid Fuels	169	0.124%	28		28	1	29
Agency on Aging	8,138	5.948%	1,322		1,322	34	1,356
MH/MR	8,574	6.267%	1,393		1,393	36	1,429
Health Choices	595	0.435%	97		97	2	99
Domestic Relations	1,865	1.363%	303		303	8	311
Weatherization	265	0.194%	43		43	1	44
CDBG	782	0.572%	127		127	3	130
Public Relations	33	0.024%	5		5	-	5
Retirement Fund	338	0.247%	55		55	1	56
Drug & Alcohol	1,308	0.956%	213		213	5	218
ARRA Weatherization	804	0.588%	131		131	3	134
Other	1,466	1.072%	240		240	10	250
<hr/>							
Subtotal	136,812	100.000%	22,231	-	22,231	549	22,780
Second Allocation Total	131,856						
<hr/>							
Total	136,812	100.000%	22,231	-	22,231	549	22,780

(A) Alloc basis:

Transactions By Department (Expense &amp; Payroll Checks)

Source:

Expense Audit Trail &amp; Payroll Checks

**York County, Pennsylvania  
Treasurer**

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

The Treasurer's Office; however, is responsible for the receiving and recording all of revenues of the County. Costs associated with the receiving and recording of revenues are allocated to departments based on the number of revenue transactions in each department for 2011.

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

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

2011 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	337,747		337,747	337,747
Deductions			-	
Capital Outlay	-		-	
			-	
			-	
			-	
			-	
			-	
			-	
			-	
<b>Total Deductions</b>	-	-	-	-
<b>Allocated Additions</b>				
Building Use	38,178	-	38,178	
Equipment Use	967	-	967	
Employee Benefits	120,194	15	120,209	
Liability Insurance	766	-	766	
Property Insurance	700	1	701	
Retirement Administration	1,786	8	1,794	
County Maintenance	27,246	1,817	29,063	
Human Services Center	-	-	-	
County Annex	-	-	-	
	-	-	-	
	-	-	-	
Information Services	31,549	8,970	40,519	
Commissioners	942	91	1,033	
Solicitor	6,849	96	6,945	
Purchasing	1,079	41	1,120	
Controller	6,219	71	6,290	
Treasurer		6,004	6,004	
Human Resources		2,781	2,781	
Payroll Office		915	915	
Central Telephone		415	415	
		-	-	
Archives		1,573	1,573	
Risk Management		458	458	
Human Services		-	-	
Fleet Management		-	-	
		-	-	
		-	-	
<b>Total Allocated Additions</b>	<u>236,475</u>	<u>23,256</u>	<u>259,731</u>	<u>259,731</u>

2011 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	-		-	
	-		-	
	-		-	
	-		-	
<b>Total Departmental Cost Adjustments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total to be Allocated</b>	<u><u>574,222</u></u>	<u><u>23,256</u></u>	<u><u>597,478</u></u>	<u><u>597,478</u></u>

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

	Total	General and Administration	Receipts	Hotel Tax	General Government
<u>Wages and Benefits</u>					
Salaries & Wages	278,943	59,555	46,880	37,287	135,221
	-				
<u>Other Expenses and Cost</u>					
Telephone	2,314	570	449		1,295
Postage	-	-	-		-
Bond	(85)	(21)	(16)		(48)
Assoc Dues	600	148	116		336
Printing	5,026	1,239	975		2,812
Travel	1,735	428	337		971
Contracted Services	14,544	3,584	2,821		8,138
Maintenance & Repairs		-	-		-
Equipment Rental	1,221	301	237		683
Hotel Tax Expenses	28,291	-	-	28,291	
Office Supplies	2,318	571	450		1,297
Subscriptions		-	-		-
Office Equipment	2,240	552	435		1,253
Training	600	148	116		336
Parking		-	-		-
Capital Outlay	-				
	-				
	-				
	-				
Departmental Expenditures	337,747	67,075	52,799	65,578	152,295

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

	Total	General and Administration	Receipts	Hotel Tax	General Government
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	337,747	67,075	52,799	65,578	152,295
Additions: 1st Central Service Centers	236,475	236,475			
REALLOCATE ADMIN		(303,550)	64,864	51,591	187,095
Allocable Costs	574,222	-	117,663	117,169	339,390
Unallocated	(456,559)			(117,169)	(339,390)
1st Allocation	117,663	-	117,663	-	-
Additions: 2nd Central Service Centers	23,256	23,256			
REALLOCATE ADMIN		(23,256)	4,969	3,953	14,334
Allocable Costs	23,256	-	4,969	3,953	14,334
Unallocated	(18,287)			(3,953)	(14,334)
2nd Allocation	4,969	-	4,969	-	-
Total Allocated	122,632	-	122,632	-	-

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

User Department	Total	Receipts	Hotel Tax
Employee Benefits	-	-	-
Liability Insurance	-	-	-
Property Insurance	-	-	-
Retirement Administration	-	-	-
County Maintenance	66	66	-
Human Services Center	-	-	-
County Annex	-	-	-
	-	-	-
	-	-	-
Information Services	448	448	-
Commissioners	19,050	19,050	-
Solicitor	102	102	-
Purchasing	-	-	-
Controller	-	-	-
Treasurer	6,004	6,004	-
Human Resources	-	-	-
Payroll Office	-	-	-
Central Telephone	-	-	-
	-	-	-
Archives	4,436	4,436	-
Risk Management	-	-	-
Human Services	552	552	-
Fleet Management	-	-	-
	-	-	-
Voter Registration	20	20	-
Tax Assessment	1,262	1,262	-
Weights & Measurers	10	10	-
Tax Collectors	-	-	-
Tax Claims	17,447	17,447	-
Recorder of Deeds	769	769	-
Traffic Safety	217	217	-
Traffic Safety MLR	-	-	-
Veteran's Affairs	-	-	-
Register of Wills	464	464	-
Sheriff	1,271	1,271	-
Coroner	148	148	-
Prothonotary	1,390	1,390	-
Clerk Courts	1,932	1,932	-
Public Defender	-	-	-

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

User Department	Total	Receipts	Hotel Tax
District Attorney	247	247	-
Courts	237	237	-
District Justices	5,757	5,757	-
Constables	157	157	-
Divorce Masters	-	-	-
Controlled Subst	4,061	4,061	-
Juvenile Probation	1,488	1,488	-
Adult Probation	5,895	5,895	-
Youth Development Ctr	108	108	-
Maint Adults	-	-	-
Prison	719	719	-
Public Safety	-	-	-
EMA	118	118	-
Radiation Act	-	-	-
HazMat	-	-	-
Parks	7,373	7,373	-
Conservation	247	247	-
AG Land Pres	237	237	-
Planning	-	-	-
Coop Extension	30	30	-
Pleasant Acres	9,916	9,916	-
Human Services MLR	-	-	-
Children & Youth	6,623	6,623	-
Children & Youth MLR	-	-	-
E-911	4,889	4,889	-
E-911 Maintenance	-	-	-
Liquid Fuels	492	492	-
SC Training Ctr	-	-	-
Agency on Aging	2,592	2,592	-
Aging MLR	-	-	-
MH/MR	3,706	3,706	-
MH/MR MLR	-	-	-
Health Choices	286	286	-
Health Choices MLR	-	-	-
Domestic Relations	5,036	5,036	-
Domestic Relations MLR	-	-	-
Weatherization	50	50	-
CDBG	3,578	3,578	-
Public Relations	-	-	-

2011 Actual

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

<u>User Department</u>	<u>Total</u>	<u>Receipts</u>	<u>Hotel Tax</u>
Retirement Fund	582	582	-
Drug & Alcohol	1,271	1,271	-
ARRA Weatherization	40	40	-
HSDf	-	-	-
HAP	-	-	-
MATP	-	-	-
SFPP	-	-	-
CASSP	-	-	-
Hum Svcs County	-	-	-
Drug & Alcohol MLR	-	-	-
HMIS	-	-	-
Other	1,309	1,309	-
<hr/>			
Subtotal	122,632	122,632	-
<hr/>			
Total	122,632	122,632	-

## 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	7	0.056%	66		66		66
Information Services	48	0.381%	448		448		448
Commissioners	2,037	16.190%	19,050		19,050		19,050
Solicitor	11	0.087%	102		102		102
Treasurer	642	5.103%	6,004		6,004		6,004
Archives	450	3.577%	4,209		4,209	227	4,436
Human Services	56	0.445%	524		524	28	552
Voter Registration	2	0.016%	19		19	1	20
Tax Assessment	128	1.017%	1,197		1,197	65	1,262
Weights & Measurers	1	0.008%	9		9	1	10
Tax Claims	1,770	14.068%	16,553		16,553	894	17,447
Recorder of Deeds	78	0.620%	730		730	39	769
Traffic Safety	22	0.175%	206		206	11	217
Register of Wills	47	0.374%	440		440	24	464
Sheriff	129	1.025%	1,206		1,206	65	1,271
Coroner	15	0.119%	140		140	8	148
Prothonotary	141	1.121%	1,319		1,319	71	1,390
Clerk Courts	196	1.558%	1,833		1,833	99	1,932
District Attorney	25	0.199%	234		234	13	247
Courts	24	0.191%	225		225	12	237
District Justices	584	4.642%	5,462		5,462	295	5,757
Constables	16	0.127%	149		149	8	157
Controlled Subst	412	3.275%	3,853		3,853	208	4,061
Juvenile Probation	151	1.200%	1,412		1,412	76	1,488
Adult Probation	598	4.753%	5,593		5,593	302	5,895
Youth Development Ctr	11	0.087%	102		102	6	108
Prison	73	0.580%	682		682	37	719
EMA	12	0.095%	112		112	6	118
Parks	748	5.945%	6,995		6,995	378	7,373
Conservation	25	0.199%	234		234	13	247
AG Land Pres	24	0.191%	225		225	12	237
Coop Extension	3	0.024%	28		28	2	30
Pleasant Acres	1,006	7.996%	9,408		9,408	508	9,916
Children & Youth	672	5.341%	6,284		6,284	339	6,623
E-911	496	3.942%	4,638		4,638	251	4,889
Liquid Fuels	50	0.397%	467		467	25	492
Agency on Aging	263	2.090%	2,459		2,459	133	2,592
MH/MR	376	2.988%	3,516		3,516	190	3,706
Health Choices	29	0.230%	271		271	15	286
Domestic Relations	511	4.061%	4,778		4,778	258	5,036
Weatherization	5	0.040%	47		47	3	50
CDBG	363	2.885%	3,395		3,395	183	3,578
Retirement Fund	59	0.469%	552		552	30	582
Drug & Alcohol	129	1.025%	1,206		1,206	65	1,271
ARRA Weatherization	4	0.032%	38		38	2	40
Other	133	1.057%	1,243		1,243	66	1,309

2011 Actual

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

<u>User Department</u>	<u>Allocation Units (A)</u>	<u>Allocation Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Subtotal	12,582	100.000%	117,663	-	117,663	4,969	122,632
Second Allocation Total	9,837						
Total	<u>12,582</u>	<u>100.000%</u>	<u>117,663</u>	<u>-</u>	<u>117,663</u>	<u>4,969</u>	<u>122,632</u>

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

Source: Revenue Audit Trail

**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 established by the County.

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

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

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

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

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

2011 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	658,462		658,462	658,462
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	42,528	-	42,528	
Equipment Use	5,741	-	5,741	
Employee Benefits	202,118	25	202,143	
Liability Insurance	1,077	-	1,077	
Property Insurance	780	1	781	
Retirement Administration	2,969	13	2,982	
County Maintenance	30,350	2,024	32,374	
Human Services Center	-	-	-	
County Annex	-	-	-	
	-	-	-	
Information Services	194,993	66,948	261,941	
Commissioners	563	54	617	
Solicitor	13,698	192	13,890	
Purchasing	2,638	101	2,739	
Controller	3,150	82	3,232	
Treasurer	-	-	-	
Human Resources		4,063	4,063	
Payroll Office		1,309	1,309	
Central Telephone		829	829	
		-	-	
Archives		1,988	1,988	
Risk Management		654	654	
Human Services		-	-	
Fleet Management		-	-	
		-	-	
Total Allocated Additions	<u>500,605</u>	<u>78,283</u>	<u>578,888</u>	<u>578,888</u>

2011 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>1,159,067</u>	<u>78,283</u>	<u>1,237,350</u>	<u>1,237,350</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
<b>Wages and Benefits</b>							
Salaries & Wages	385,272	69,102	86,622	100,503	119,647	9,398	-
Other Expenses and Cost							
Advertising	17,507	3,140	3,936	4,567	5,437	427	-
Postage	29	5	7	8	9	1	-
Telephone	4,833	867	1,087	1,261	1,501	118	-
Training	1,400	251	315	365	435	34	-
Assoc Dues	1,040	187	234	271	323	25	-
Printing	5,643	1,012	1,269	1,472	1,752	138	-
Travel	810	145	182	211	252	20	-
Maintenance and Repairs	-	-	-	-	-	-	-
Contracted Services	24,421	4,380	5,491	6,371	7,584	596	-
Professional Services	86,729	724	28,240	7,500	50,265	-	-
Office Supplies	9,783	1,755	2,200	2,552	3,038	239	-
Parking	-	-	-	-	-	-	-
Arbitration Fees	117,725	-	-	-	117,725	-	-
ADA Expenses	-	-	-	-	-	-	-
Office Equipment	-	-	-	-	-	-	-
HIPPA Programs	3,240	-	-	3,240	-	-	-
Subscriptions	30	5	7	8	9	1	-
Capital Outlay	-	-	-	-	-	-	-
Departmental Expenditures	658,462	81,573	129,588	128,328	307,977	10,996	-
Cost Adjustments							
Deductions	-	-	-	-	-	-	-
Departmental Cost Adjustments	-	-	-	-	-	-	-
Functional Cost	658,462	81,573	129,588	128,328	307,977	10,996	-
Additions: 1st							
Central Service Centers	500,605	-	500,605	-	-	-	-
REALLOCATE ADMIN		(81,573)	22,349	25,930	30,869	2,425	-
Allocable Costs	1,159,067	-	652,542	154,258	338,846	13,421	-
Unallocated	-	-	-	-	-	-	-
1st Allocation	1,159,067	-	652,542	154,258	338,846	13,421	-
Additions: 2nd							
Central Service Centers	78,283	-	78,283	-	-	-	-
REALLOCATE ADMIN		-	-	-	-	-	-
Allocable Costs	78,283	-	78,283	-	-	-	-
Unallocated	-	-	-	-	-	-	-
2nd Allocation	78,283	-	78,283	-	-	-	-
Total Allocated	1,237,350	-	730,825	154,258	338,846	13,421	-

**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	15,638	9,397	1,833	4,253	155	-
Human Services Center	4,608	2,688	524	1,352	44	-
County Annex	3,812	2,349	458	966	39	-
Information Services	7,723	6,375	1,243	-	105	-
Commissioners	2,442	2,016	393	-	33	-
Solicitor	1,218	1,005	196	-	17	-
Purchasing	1,218	1,005	196	-	17	-
Controller	4,474	3,693	720	-	61	-
Treasurer	2,781	2,349	393	-	39	-
Human Resources	4,063	3,354	654	-	55	-
Payroll Office	1,346	1,133	196	-	17	-
Central Telephone	1,150	1,133	-	-	17	-
	-	-	-	-	-	-
Archives	2,631	2,271	327	-	33	-
Risk Management	899	757	131	-	11	-
Human Services	5,388	4,537	785	-	66	-
Fleet Management	2,377	1,514	262	579	22	-
	-	-	-	-	-	-
Voter Registration	3,917	2,647	458	773	39	-
Tax Assessment	15,866	10,213	1,637	3,866	150	-
Weights & Measurers	447	376	65	-	6	-
Tax Collectors	9,081	9,081	-	-	-	-
Tax Claims	-	-	-	-	-	-
Recorder of Deeds	4,489	3,780	654	-	55	-
Traffic Safety	1,346	1,133	196	-	17	-
Traffic Safety MLR	-	-	-	-	-	-
Veteran's Affairs	2,245	1,890	327	-	28	-
Register of Wills	4,563	3,029	524	966	44	-
Sheriff	61,737	38,957	6,744	15,465	571	-
Coroner	1,798	1,514	262	-	22	-
Prothonotary	14,388	9,456	1,506	3,287	139	-
Clerk Courts	22,999	14,375	2,422	5,991	211	-
Public Defender	16,954	12,485	2,161	2,125	183	-
District Attorney	48,102	34,801	6,024	6,767	510	-
Courts	37,164	27,610	4,125	5,025	404	-
District Justices	52,482	32,904	5,566	13,530	482	-
Constables	-	-	-	-	-	-
Divorce Masters	1,798	1,514	262	-	22	-
Controlled Subst	-	-	-	-	-	-
Juvenile Probation	36,743	22,691	3,863	9,857	332	-
Adult Probation	59,751	36,691	6,286	16,237	537	-
Youth Development Ctr	20,620	12,860	2,161	5,411	188	-
Maint Adults	-	-	-	-	-	-
Prison	290,404	172,096	28,612	87,175	2,521	-
Public Safety	447	376	65	-	6	-
EMA	2,697	2,271	393	-	33	-
Radiation Act	-	-	-	-	-	-
HazMat	-	-	-	-	-	-
Parks	19,969	12,860	1,703	5,218	188	-
Conservation	6,743	5,677	983	-	83	-

**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 Planning	899	757	131	-	11	-
Coop Extension	4,489	3,780	654	-	55	-
Pleasant Acres Human Services MLR	109,153	-	32,147	74,224	2,782	-
Children & Youth MLR	82,744	52,956	9,101	19,911	776	-
E-911	72,203	46,904	7,988	16,624	687	-
E-911 Maintenance	2,377	1,514	262	579	22	-
Liquid Fuels	-	-	-	-	-	-
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	40,467	26,096	4,518	9,471	382	-
Aging MLR	-	-	-	-	-	-
MH/MR	76,057	49,551	8,577	17,203	726	-
MH/MR MLR	-	-	-	-	-	-
Health Choices	3,144	2,647	458	-	39	-
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	38,935	23,831	4,125	10,630	349	-
Drug & Alcohol	6,740	4,537	785	1,352	66	-
Other	24	8	6	9	1	-
<b>Subtotal</b>	<b>1,237,350</b>	<b>730,825</b>	<b>154,258</b>	<b>338,846</b>	<b>13,421</b>	<b>-</b>
<b>Total</b>	<b>1,237,350</b>	<b>730,825</b>	<b>154,258</b>	<b>338,846</b>	<b>13,421</b>	<b>-</b>

**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	3.00	0.154%	1,005		1,005		1,005
County Maintenance	28.00	1.440%	9,397		9,397		9,397
Human Services Center	8.00	0.412%	2,688		2,688		2,688
County Annex	7.00	0.360%	2,349		2,349		2,349
Information Services	19.00	0.977%	6,375		6,375		6,375
Commissioners	6.00	0.309%	2,016		2,016		2,016
Solicitor	3.00	0.154%	1,005		1,005		1,005
Purchasing	3.00	0.154%	1,005		1,005		1,005
Controller	11.00	0.568%	3,693		3,693		3,693
Treasurer	7.00	0.360%	2,349		2,349		2,349
Human Resources	10.00	0.514%	3,354		3,354		3,354
Payroll Office	3.00	0.154%	1,005		1,005	128	1,133
Central Telephone	3.00	0.154%	1,005		1,005	128	1,133
Archives	6.00	0.309%	2,016		2,016	255	2,271
Risk Management	2.00	0.103%	672		672	85	757
Human Services	12.00	0.617%	4,026		4,026	511	4,537
Fleet Management	4.00	0.206%	1,344		1,344	170	1,514
Voter Registration	7.00	0.360%	2,349		2,349	298	2,647
Tax Assessment	27.00	1.389%	9,064		9,064	1,149	10,213
Weights & Measurers	1.00	0.051%	333		333	43	376
Tax Collectors	24.00	1.235%	8,059		8,059	1,022	9,081
Recorder of Deeds	10.00	0.514%	3,354		3,354	426	3,780
Traffic Safety	3.00	0.154%	1,005		1,005	128	1,133
Veteran's Affairs	5.00	0.257%	1,677		1,677	213	1,890
Register of Wills	8.00	0.412%	2,688		2,688	341	3,029
Sheriff	103.00	5.298%	34,572		34,572	4,385	38,957
Coroner	4.00	0.206%	1,344		1,344	170	1,514
Prothonotary	25.00	1.286%	8,392		8,392	1,064	9,456
Clerk Courts	38.00	1.955%	12,757		12,757	1,618	14,375
Public Defender	33.00	1.698%	11,080		11,080	1,405	12,485
District Attorney	92.00	4.733%	30,885		30,885	3,916	34,801
Courts	73.00	3.755%	24,503		24,503	3,107	27,610
District Justices	87.00	4.475%	29,201		29,201	3,703	32,904
Divorce Masters	4.00	0.206%	1,344		1,344	170	1,514
Juvenile Probation	60.00	3.086%	20,137		20,137	2,554	22,691
Adult Probation	97.00	4.990%	32,562		32,562	4,129	36,691
Youth Development Ctr	34.00	1.749%	11,413		11,413	1,447	12,860
Prison	455.00	23.405%	152,727		152,727	19,369	172,096
Public Safety	1.00	0.051%	333		333	43	376
EMA	6.00	0.309%	2,016		2,016	255	2,271
Parks	34.00	1.749%	11,413		11,413	1,447	12,860
Conservation	15.00	0.772%	5,038		5,038	639	5,677
AG Land Pres	2.00	0.103%	672		672	85	757
Coop Extension	10.00	0.514%	3,354		3,354	426	3,780
Children & Youth	140.00	7.202%	46,996		46,996	5,960	52,956
E-911	124.00	6.379%	41,626		41,626	5,278	46,904
E-911 Maintenance	4.00	0.206%	1,344		1,344	170	1,514
Agency on Aging	69.00	3.549%	23,159		23,159	2,937	26,096
MH/MR	131.00	6.739%	43,975		43,975	5,576	49,551

**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	0.360%	2,349		2,349	298	2,647
Domestic Relations	63.00	3.241%	21,149		21,149	2,682	23,831
Public Relations	1.00	0.051%	333		333	43	376
Drug & Alcohol	12.00	0.617%	4,026		4,026	511	4,537
Other		0.000%	9		9	(1)	8
<hr/>							
Subtotal	1,944	100.000%	652,542	-	652,542	78,283	730,825
Second Allocation Total	1,839						
<hr/>							
Total	1,944	100.000%	652,542	-	652,542	78,283	730,825

(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	2.00	0.085%	131		131		131
County Maintenance	28.00	1.188%	1,833		1,833		1,833
Human Services Center	8.00	0.340%	524		524		524
County Annex	7.00	0.297%	458		458		458
Information Services	19.00	0.806%	1,243		1,243		1,243
Commissioners	6.00	0.255%	393		393		393
Solicitor	3.00	0.127%	196		196		196
Purchasing	3.00	0.127%	196		196		196
Controller	11.00	0.467%	720		720		720
Treasurer	6.00	0.255%	393		393		393
Human Resources	10.00	0.424%	654		654		654
Payroll Office	3.00	0.127%	196		196	-	196
Archives	5.00	0.212%	327		327	-	327
Risk Management	2.00	0.085%	131		131	-	131
Human Services	12.00	0.509%	785		785	-	785
Fleet Management	4.00	0.170%	262		262	-	262
Voter Registration	7.00	0.297%	458		458	-	458
Tax Assessment	25.00	1.061%	1,637		1,637	-	1,637
Weights & Measurers	1.00	0.042%	65		65	-	65
Recorder of Deeds	10.00	0.424%	654		654	-	654
Traffic Safety	3.00	0.127%	196		196	-	196
Veteran's Affairs	5.00	0.212%	327		327	-	327
Register of Wills	8.00	0.340%	524		524	-	524
Sheriff	103.00	4.372%	6,744		6,744	-	6,744
Coroner	4.00	0.170%	262		262	-	262
Prothonotary	23.00	0.976%	1,506		1,506	-	1,506
Clerk Courts	37.00	1.570%	2,422		2,422	-	2,422
Public Defender	33.00	1.401%	2,161		2,161	-	2,161
District Attorney	92.00	3.905%	6,024		6,024	-	6,024
Courts	63.00	2.674%	4,125		4,125	-	4,125
District Justices	85.00	3.608%	5,566		5,566	-	5,566
Divorce Masters	4.00	0.170%	262		262	-	262
Juvenile Probation	59.00	2.504%	3,863		3,863	-	3,863
Adult Probation	96.00	4.075%	6,286		6,286	-	6,286
Youth Development Ctr	33.00	1.401%	2,161		2,161	-	2,161
Prison	437.00	18.548%	28,612		28,612	-	28,612
Public Safety	1.00	0.042%	65		65	-	65
EMA	6.00	0.255%	393		393	-	393
Parks	28.00	1.104%	1,703		1,703	-	1,703
Conservation	15.00	0.637%	983		983	-	983
AG Land Pres	2.00	0.085%	131		131	-	131
Coop Extension	10.00	0.424%	654		654	-	654
Pleasant Acres	491.00	20.840%	32,147		32,147	-	32,147
Children & Youth	139.00	5.900%	9,101		9,101	-	9,101
E-911	122.00	5.178%	7,988		7,988	-	7,988
E-911 Maintenance	4.00	0.170%	262		262	-	262
Agency on Aging	69.00	2.929%	4,518		4,518	-	4,518
MH/MR	131.00	5.560%	8,577		8,577	-	8,577
Health Choices	7.00	0.297%	458		458	-	458
Domestic Relations	63.00	2.674%	4,125		4,125	-	4,125

**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	0.042%	65		65	-	65
Drug & Alcohol	12.00	0.509%	785		785	-	785
Other		0.000%	6		6	-	6
<hr/>							
Subtotal	2,356	100.000%	154,258	-	154,258	-	154,258
Second Allocation Total	2,253						
<hr/>							
Total	2,356	100.000%	154,258	-	154,258	-	154,258

(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	1.255%	4,253		4,253		4,253
Human Services Center	7	0.399%	1,352		1,352		1,352
County Annex	5	0.285%	966		966		966
Fleet Management	3	0.171%	579		579	-	579
Voter Registration	4	0.228%	773		773	-	773
Tax Assessment	20	1.141%	3,866		3,866	-	3,866
Weights & Measurers	-	0.000%	-		-	-	-
Register of Wills	5	0.285%	966		966	-	966
Sheriff	80	4.564%	15,465		15,465	-	15,465
Coroner	-	0.000%	-		-	-	-
Prothonotary	17	0.970%	3,287		3,287	-	3,287
Clerk Courts	31	1.768%	5,991		5,991	-	5,991
Public Defender	11	0.627%	2,125		2,125	-	2,125
District Attorney	35	1.997%	6,767		6,767	-	6,767
Courts	26	1.483%	5,025		5,025	-	5,025
District Justices	70	3.993%	13,530		13,530	-	13,530
Divorce Masters	-	0.000%	-		-	-	-
Juvenile Probation	51	2.909%	9,857		9,857	-	9,857
Adult Probation	84	4.792%	16,237		16,237	-	16,237
Youth Development Ctr	28	1.597%	5,411		5,411	-	5,411
Prison	451	25.727%	87,175		87,175	-	87,175
Parks	27	1.540%	5,218		5,218	-	5,218
Pleasant Acres	384	21.905%	74,224		74,224	-	74,224
Children & Youth	103	5.876%	19,911		19,911	-	19,911
E-911	86	4.906%	16,624		16,624	-	16,624
E-911 Maintenance	3	0.171%	579		579	-	579
Agency on Aging	49	2.795%	9,471		9,471	-	9,471
MH/MR	89	5.077%	17,203		17,203	-	17,203
Domestic Relations	55	3.137%	10,630		10,630	-	10,630
Drug & Alcohol	7	0.399%	1,352		1,352	-	1,352
Other		0.000%	9		9	-	9
<hr/>							
Subtotal	1,753	100.000%	338,846	-	338,846	-	338,846
Second Allocation Total	1,719						
<hr/>							
Total	1,753	100.000%	338,846	-	338,846	-	338,846

(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	3.00	0.124%	17		17		17
County Maintenance	28.00	1.156%	155		155		155
Human Services Center	8.00	0.330%	44		44		44
County Annex	7.00	0.289%	39		39		39
Information Services	19.00	0.784%	105		105		105
Commissioners	6.00	0.248%	33		33		33
Solicitor	3.00	0.124%	17		17		17
Purchasing	3.00	0.124%	17		17		17
Controller	11.00	0.454%	61		61		61
Treasurer	7.00	0.289%	39		39		39
Human Resources	10.00	0.413%	55		55		55
Payroll Office	3.00	0.124%	17		17	-	17
Central Telephone	3.00	0.124%	17		17	-	17
Archives	6.00	0.248%	33		33	-	33
Risk Management	2.00	0.083%	11		11	-	11
Human Services	12.00	0.495%	66		66	-	66
Fleet Management	4.00	0.165%	22		22	-	22
Voter Registration	7.00	0.289%	39		39	-	39
Tax Assessment	27.00	1.115%	150		150	-	150
Weights & Measurers	1.00	0.041%	6		6	-	6
Recorder of Deeds	10.00	0.413%	55		55	-	55
Traffic Safety	3.00	0.124%	17		17	-	17
Veteran's Affairs	5.00	0.206%	28		28	-	28
Register of Wills	8.00	0.330%	44		44	-	44
Sheriff	103.00	4.253%	571		571	-	571
Coroner	4.00	0.165%	22		22	-	22
Prothonotary	25.00	1.032%	139		139	-	139
Clerk Courts	38.00	1.569%	211		211	-	211
Public Defender	33.00	1.363%	183		183	-	183
District Attorney	92.00	3.799%	510		510	-	510
Courts	73.00	3.014%	404		404	-	404
District Justices	87.00	3.592%	482		482	-	482
Divorce Masters	4.00	0.165%	22		22	-	22
Juvenile Probation	60.00	2.477%	332		332	-	332
Adult Probation	97.00	4.005%	537		537	-	537
Youth Development Ctr	34.00	1.404%	188		188	-	188
Prison	455.00	18.786%	2,521		2,521	-	2,521
Public Safety	1.00	0.041%	6		6	-	6
EMA	6.00	0.248%	33		33	-	33
Parks	34.00	1.404%	188		188	-	188

**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	15.00	0.619%	83		83	-	83
AG Land Pres	2.00	0.083%	11		11	-	11
Coop Extension	10.00	0.413%	55		55	-	55
Pleasant Acres	502.00	20.727%	2,782		2,782	-	2,782
Children & Youth	140.00	5.780%	776		776	-	776
E-911	124.00	5.120%	687		687	-	687
E-911 Maintenance	4.00	0.165%	22		22	-	22
Agency on Aging	69.00	2.849%	382		382	-	382
MH/MR	131.00	5.409%	726		726	-	726
Health Choices	7.00	0.289%	39		39	-	39
Domestic Relations	63.00	2.601%	349		349	-	349
Public Relations	1.00	0.041%	6		6	-	6
Drug & Alcohol	12.00	0.495%	66		66	-	66
Other		0.000%	1		1	-	1
<hr/>							
Subtotal	2,422	100.000%	13,421	-	13,421	-	13,421
Second Allocation Total	2,317						
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Total	2,422	100.000%	13,421	-	13,421	-	13,421

(A) Alloc basis:

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

**York County, Pennsylvania  
Payroll Office**

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

Costs associated with the Payroll Office are allocated to departments based on the total number of paychecks issued by each department in 2011.

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

2011 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	128,421		128,421	128,421
Deductions			-	
<b>Total Deductions</b>	-	-	-	-
<b>Allocated Additions</b>				
Building Use	-	-	-	
Equipment Use	-	-	-	
Employee Benefits	40,180	4	40,184	
Liability Insurance	325	-	325	
Property Insurance	-	-	-	
Retirement Administration	889	4	893	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	148,229	50,528	198,757	
Commissioners	111	11	122	
Solicitor	-	-	-	
Purchasing	329	13	342	
Controller	359	8	367	
Treasurer	-	-	-	
Human Resources	1,218	128	1,346	
Payroll Office		394	394	
Central Telephone		184	184	
Archives		903	903	
Risk Management		196	196	
Human Services		-	-	
Fleet Management		-	-	
<b>Total Allocated Additions</b>	<u>191,640</u>	<u>52,373</u>	<u>244,013</u>	<u>244,013</u>
<b>Departmental Cost Adjustments</b>				
<b>Total Departmental Cost Adjustments</b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Total to be Allocated</b>	<u><u>320,061</u></u>	<u><u>52,373</u></u>	<u><u>372,434</u></u>	<u><u>372,434</u></u>

2011 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>
<u>Wages and Benefits</u>			
Salaries & Wages	117,787		117,787
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		
Telephone	997		997
Printing	-		
Contracted Services	5,184		5,184
Equipment Rental	-		
Maintenance and Repairs	-		
Office Equipment	-		
Computer Forms	342		342
Office Supplies	4,111		4,111
	-		
Departmental Expenditures	128,421	-	128,421
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
	-		
Functional Cost	128,421	-	128,421
Additions: 1st			
Central Service Centers	191,640	191,640	
REALLOCATE ADMIN		(191,640)	191,640

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

	Total	General and Administration	Payroll Processing
Allocable Costs	320,061	-	320,061
Unallocated	-		
1st Allocation	320,061	-	320,061
Additions: 2nd Central Service Centers	52,373	52,373	
REALLOCATE ADMIN		(52,373)	52,373
Allocable Costs	52,373	-	52,373
Unallocated	-		
2nd Allocation	52,373	-	52,373
Total Allocated	372,434	-	372,434

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

User Department	Total	Payroll Processing
County Maintenance	3,665	3,665
Human Services Center	1,047	1,047
County Annex	915	915
Information Services	2,487	2,487
Commissioners	784	784
Solicitor	394	394
Purchasing	394	394
Controller	1,440	1,440
Treasurer	915	915
Human Resources	1,309	1,309
Payroll Office	394	394
Central Telephone	461	461
Archives	866	866
Risk Management	307	307
Human Services	1,893	1,893
Fleet Management	615	615
Voter Registration	1,072	1,072
Tax Assessment	4,138	4,138
Weights & Measurers	153	153
Tax Collectors	3,625	3,625
Tax Claims	-	-
Recorder of Deeds	1,586	1,586
Traffic Safety	513	513
Veteran's Affairs	821	821
Register of Wills	1,278	1,278
Sheriff	15,838	15,838
Coroner	667	667
Prothonotary	3,778	3,778
Clerk Courts	5,769	5,769
Public Defender	5,057	5,057
District Attorney	14,098	14,098
Courts	11,242	11,242
District Justices	13,334	13,334
Divorce Masters	615	615
Juvenile Probation	9,142	9,142
Adult Probation	14,814	14,814
Youth Development Ctr	5,263	5,263
Prison	69,622	69,622
Public Safety	153	153
EMA	918	918
Parks	5,158	5,158
Conservation	2,298	2,298

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

User Department	Total	Payroll Processing
AG Land Pres	360	360
Coop Extension	1,533	1,533
Pleasant Acres	76,931	76,931
Children & Youth	21,400	21,400
E-911	18,949	18,949
Agency on Aging	10,575	10,575
MH/MR	20,077	20,077
Health Choices	1,072	1,072
Domestic Relations	9,709	9,709
Public Relations	153	153
Drug & Alcohol	1,840	1,840
Other	(12)	(12)
Subtotal	372,434	372,434
Total	372,434	372,434

**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	78	0.123%	394		394		394
County Maintenance	728	1.145%	3,665		3,665		3,665
Human Services Center	208	0.327%	1,047		1,047		1,047
County Annex	182	0.286%	915		915		915
Information Services	494	0.777%	2,487		2,487		2,487
Commissioners	156	0.245%	784		784		784
Solicitor	78	0.123%	394		394		394
Purchasing	78	0.123%	394		394		394
Controller	286	0.450%	1,440		1,440		1,440
Treasurer	182	0.286%	915		915		915
Human Resources	260	0.409%	1,309		1,309		1,309
Payroll Office	78	0.123%	394		394		394
Central Telephone	78	0.123%	394		394	67	461
		0.000%	-		-	-	-
Archives	147	0.231%	739		739	127	866
Risk Management	52	0.082%	262		262	45	307
Human Services	321	0.505%	1,616		1,616	277	1,893
Fleet Management	104	0.164%	525		525	90	615
		0.000%	-		-	-	-
Voter Registration	182	0.286%	915		915	157	1,072
Tax Assessment	702	1.104%	3,533		3,533	605	4,138
Weights & Measurers	26	0.041%	131		131	22	153
Tax Collectors	615	0.967%	3,095		3,095	530	3,625
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	269	0.423%	1,354		1,354	232	1,586
Traffic Safety	87	0.137%	438		438	75	513
Veteran's Affairs	139	0.219%	701		701	120	821
Register of Wills	217	0.341%	1,091		1,091	187	1,278
Sheriff	2,687	4.225%	13,523		13,523	2,315	15,838
Coroner	113	0.178%	570		570	97	667
Prothonotary	641	1.008%	3,226		3,226	552	3,778
Clerk Courts	979	1.539%	4,926		4,926	843	5,769
Public Defender	858	1.349%	4,318		4,318	739	5,057
District Attorney	2,392	3.761%	12,037		12,037	2,061	14,098
Courts	1,907	2.999%	9,599		9,599	1,643	11,242
District Justices	2,262	3.557%	11,385		11,385	1,949	13,334
Divorce Masters	104	0.164%	525		525	90	615
Juvenile Probation	1,551	2.439%	7,806		7,806	1,336	9,142
Adult Probation	2,513	3.952%	12,649		12,649	2,165	14,814
Youth Development Ctr	893	1.404%	4,494		4,494	769	5,263
Prison	11,812	18.573%	59,445		59,445	10,177	69,622
Public Safety	26	0.041%	131		131	22	153
EMA	156	0.245%	784		784	134	918
Parks	875	1.376%	4,404		4,404	754	5,158
Conservation	390	0.613%	1,962		1,962	336	2,298

**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
AG Land Pres	61	0.096%	307		307	53	360
Coop Extension	260	0.409%	1,309		1,309	224	1,533
Pleasant Acres	13,052	20.523%	65,686		65,686	11,245	76,931
Children & Youth	3,631	5.709%	18,272		18,272	3,128	21,400
E-911	3,215	5.055%	16,179		16,179	2,770	18,949
E-911 Maintenance	104	0.164%	525		525	90	615
Agency on Aging	1,794	2.821%	9,029		9,029	1,546	10,575
MH/MR	3,406	5.356%	17,142		17,142	2,935	20,077
Health Choices	182	0.286%	915		915	157	1,072
Domestic Relations	1,647	2.590%	8,290		8,290	1,419	9,709
Public Relations	26	0.041%	131		131	22	153
Drug & Alcohol	312	0.491%	1,571		1,571	269	1,840
Other		0.000%	(11)		(11)	(1)	(12)
<hr/>							
Subtotal	63,596	100.000%	320,061	-	320,061	52,373	372,434
Second Allocation Total	60,788						
<hr/>							
Total	63,596	100.000%	320,061	-	320,061	52,373	372,434

(A) Alloc basis:

Payroll Checks Issued By Department

Source:

Payroll Statistics

2011 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

2011 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	69,841		69,841	69,841
Deductions			-	
Total Deductions	-	-	-	-
<b>Allocated Additions</b>				
Building Use	-	-	-	
Equipment Use	5,476	-	5,476	
Employee Benefits	14,918	1	14,919	
Liability Insurance	259	-	259	
Property Insurance	-	-	-	
Retirement Administration	-	-	-	
County Maintenance	-	-	-	
Human Services Center	-	-	-	
County Annex	-	-	-	
Information Services	-	-	-	
Commissioners	207	20	227	
Solicitor	-	-	-	
Purchasing	194	7	201	
Controller	1,268	33	1,301	
Treasurer	-	-	-	
Human Resources	1,022	128	1,150	
Payroll Office	394	67	461	
Central Telephone		1,796	1,796	
Archives	-	-	-	
Risk Management		196	196	
Human Services	-	-	-	
Fleet Management	-	-	-	
Total Allocated Additions	<u>23,738</u>	<u>2,248</u>	<u>25,986</u>	<u>25,986</u>
Departmental Cost Adjustments				
Direct Telephone	-		-	
	-		-	
	-		-	

2011 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>93,579</u>	<u>2,248</u>	<u>95,827</u>	<u>95,827</u>

2011 Actual

**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	8,167		8,167
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		-
Telephone	61,608		61,608
Office Supplies	66		66
Departmental Expenditures	69,841	-	69,841
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Direct Telephone	-		
	-		
Functional Cost	69,841	-	69,841
Additions: 1st			
Central Service Centers	23,738	23,738	
REALLOCATE ADMIN		(23,738)	23,738
Allocable Costs	93,579	-	93,579
Unallocated	-		
1st Allocation	93,579	-	93,579
Additions: 2nd			
Central Service Centers	2,248	2,248	

2011 Actual

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

	Total	General and Administration	Telephone Services
REALLOCATE ADMIN		(2,248)	2,248
Allocable Costs	2,248	-	2,248
Unallocated	-		
2nd Allocation	2,248	-	2,248
Total Allocated	95,827	-	95,827

## Department Cost Allocation Summary - Total Costs

<u>User Department</u>	<u>Total</u>	<u>Telephone Services</u>
County Maintenance	1,750	1,750
Human Services Center	-	-
County Annex	-	-
	-	-
Information Services	1,980	1,980
Commissioners	783	783
Solicitor	92	92
Purchasing	184	184
Controller	875	875
Treasurer	415	415
Human Resources	829	829
Payroll Office	184	184
Central Telephone	1,796	1,796
Archives	236	236
Risk Management	189	189
Human Services	568	568
Fleet Management	-	-
	-	-
Voter Registration	472	472
Tax Assessment	2,459	2,459
Weights & Measurers	94	94
Recorder of Deeds	426	426
Traffic Safety	189	189
Traffic Safety MLR	-	-
Veteran's Affairs	189	189
Register of Wills	615	615
Sheriff	3,214	3,214
Coroner	189	189
Prothonotary	1,844	1,844
Clerk Courts	1,985	1,985
Public Defender	1,749	1,749
District Attorney	5,199	5,199
Courts	8,037	8,037
District Justices	4,491	4,491
Divorce Masters	331	331
Juvenile Probation	1,560	1,560
Adult Probation	2,459	2,459
Youth Development Ctr	1,182	1,182
Prison	14,466	14,466
EMA	47	47

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

<u>User Department</u>	<u>Total</u>	<u>Telephone Services</u>
Parks	898	898
Conservation	568	568
AG Land Pres	142	142
Planning	331	331
Coop Extension	1,277	1,277
Pleasant Acres	8,131	8,131
Children & Youth	1,608	1,608
E-911	8,131	8,131
SC Training Ctr	-	-
Agency on Aging	4,823	4,823
MH/MR	1,466	1,466
Domestic Relations	5,342	5,342
Drug & Alcohol	331	331
Other	1,560	1,560
<hr/>		
Subtotal	95,827	95,827
<hr/>		
Total	<u>95,827</u>	<u>95,827</u>

**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	1.870%	1,750		1,750		1,750
Information Services	43	2.116%	1,980		1,980		1,980
Commissioners	17	0.837%	783		783		783
Solicitor	2	0.098%	92		92		92
Purchasing	4	0.197%	184		184		184
Controller	19	0.935%	875		875		875
Treasurer	9	0.443%	415		415		415
Human Resources	18	0.886%	829		829		829
Payroll Office	4	0.197%	184		184		184
Central Telephone	39	1.919%	1,796		1,796		1,796
Archives	5	0.246%	230		230	6	236
Risk Management	4	0.197%	184		184	5	189
Human Services	12	0.591%	553		553	15	568
Voter Registration	10	0.492%	460		460	12	472
Tax Assessment	52	2.559%	2,395		2,395	64	2,459
Weights & Measurers	2	0.098%	92		92	2	94
Recorder of Deeds	9	0.443%	415		415	11	426
Traffic Safety	4	0.197%	184		184	5	189
Veteran's Affairs	4	0.197%	184		184	5	189
Register of Wills	13	0.640%	599		599	16	615
Sheriff	68	3.346%	3,131		3,131	83	3,214
Coroner	4	0.197%	184		184	5	189
Prothonotary	39	1.919%	1,796		1,796	48	1,844
Clerk Courts	42	2.067%	1,934		1,934	51	1,985
Public Defender	37	1.821%	1,704		1,704	45	1,749
District Attorney	110	5.413%	5,065		5,065	134	5,199
Courts	170	8.366%	7,829		7,829	208	8,037
District Justices	95	4.675%	4,375		4,375	116	4,491
Divorce Masters	7	0.344%	322		322	9	331
Juvenile Probation	33	1.624%	1,520		1,520	40	1,560
Adult Probation	52	2.559%	2,395		2,395	64	2,459
Youth Development Ctr	25	1.230%	1,151		1,151	31	1,182
Prison	306	15.059%	14,092		14,092	374	14,466
EMA	1	0.049%	46		46	1	47
Parks	19	0.935%	875		875	23	898
Conservation	12	0.591%	553		553	15	568
AG Land Pres	3	0.148%	138		138	4	142
Planning	7	0.344%	322		322	9	331
Coop Extension	27	1.329%	1,244		1,244	33	1,277
Pleasant Acres	172	8.465%	7,921		7,921	210	8,131
Children & Youth	34	1.673%	1,566		1,566	42	1,608

**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	172	8.465%	7,921		7,921	210	8,131
Agency on Aging	102	5.020%	4,698		4,698	125	4,823
MH/MR	31	1.526%	1,428		1,428	38	1,466
Health Choices	2	0.098%	92		92	2	94
Domestic Relations	113	5.561%	5,204		5,204	138	5,342
Public Relations	1	0.049%	46		46	1	47
Drug & Alcohol	7	0.344%	322		322	9	331
Other	33	1.624%	1,521		1,521	39	1,560
<hr/>							
Subtotal	2,032	100.000%	93,579	-	93,579	2,248	95,827
Second Allocation Total	1,839						
<hr/>							
Total	2,032	100.000%	93,579	-	93,579	2,248	95,827

(A) Alloc basis: Number of Lines By Department

Source: Telephone Directory

**York County, Pennsylvania  
Archives**

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

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

Costs associated with the Archives department that are not associated with serving the general public, are allocated to departments based on the number of boxes stored by each department for 2011.

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

2011 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	244,793		244,793	244,793
Deductions			-	
Exp Reimb	<u>(29,361)</u>		<u>(29,361)</u>	
Total Deductions	(29,361)	-	(29,361)	(29,361)
<b>Allocated Additions</b>				
Building Use	81,970	-	81,970	
Equipment Use	2,604	-	2,604	
Employee Benefits	91,343	11	91,354	
Liability Insurance	645	-	645	
Property Insurance	1,901	-	1,901	
Retirement Administration	1,484	6	1,490	
County Maintenance	84,463	1,718	86,181	
Information Services	13,736	4,667	18,403	
Commissioners	846	83	929	
Solicitor	3,425	48	3,473	
Purchasing	1,155	44	1,199	
Controller	5,962	164	6,126	
Treasurer	4,209	227	4,436	
Human Resources	2,376	255	2,631	
Payroll Office	739	127	866	
Central Telephone	230	6	236	
	-	-	-	
Archives		348	348	
Risk Management		393	393	
Human Services		-	-	
Fleet Management		-	-	
	-	-	-	
Total Allocated Additions	<u>297,088</u>	<u>8,097</u>	<u>305,185</u>	<u>305,185</u>
<b>Departmental Cost Adjustments</b>				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>512,520</u></u>	<u><u>8,097</u></u>	<u><u>520,617</u></u>	<u><u>520,617</u></u>

2011 Actual

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

	Total	General and Administration	Records Management	Nonallocable
<u>Wages and Benefits</u>				
Salaries & Wages	225,042	35,990	97,363	91,689
	-			
<u>Other Expenses and Cost</u>				
Fuel		-	-	-
Supplies		-	-	-
Telephone	1,212	194	524	494
Utilities		-	-	-
Microfilming	1,451	232	628	591
Equipment Rental	1,270	203	549	517
Travel	60	10	26	24
Archival Supplies	2,349	376	1,016	957
Contracted Services	9,557	1,528	4,135	3,894
Restoration Exp	2,702	432	1,169	1,101
Maintenance & Repairs		-	-	-
Office Equipment		-	-	-
Office Supplies	1,150	184	498	469
Professional Services		-	-	-
Training and Staff Development		-	-	-
Pamphlet Subscription		-	-	-
Departmental Expenditures	244,793	39,149	105,908	99,736
<u>Cost Adjustments</u>				
Deductions	(29,361)	(4,696)	(12,703)	(11,963)
Departmental Cost Adjustments	-			
Functional Cost	215,432	34,453	93,205	87,774

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

	Total	General and Administration	Records Management	Nonallocable
Additions: 1st Central Service Centers	297,088	297,088		
REALLOCATE ADMIN		(331,541)	170,746	160,795
Allocable Costs	512,520	-	263,951	248,569
Unallocated	(248,569)			(248,569)
1st Allocation	263,951	-	263,951	-
Additions: 2nd Central Service Centers	8,097	8,097		
REALLOCATE ADMIN		(8,097)	4,170	3,927
Allocable Costs	8,097	-	4,170	3,927
Unallocated	(3,927)			(3,927)
2nd Allocation	4,170	-	4,170	-
Total Allocated	268,121	-	268,121	-

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

User Department	Total	Records Management	Nonallocable
Commissioners	2,336	2,336	-
Controller	8,615	8,615	-
Treasurer	1,573	1,573	-
Human Resources	1,988	1,988	-
Payroll Office	903	903	-
Archives	348	348	-
Human Services	1,033	1,033	-
Voter Registration	1,909	1,909	-
Tax Assessment	2,147	2,147	-
Recorder of Deeds	1,670	1,670	-
Veteran's Affairs	177	177	-
Register of Wills	20,539	20,539	-
Sheriff	3,038	3,038	-
Coroner	150	150	-
Prothonotary	21,026	21,026	-
Clerk Courts	64,722	64,722	-
Public Defender	16,884	16,884	-
District Attorney	37,593	37,593	-
Courts	18,545	18,545	-
Divorce Masters	131	131	-
Juvenile Probation	4,989	4,989	-
Adult Probation	12,708	12,708	-
Youth Development Ctr	293	293	-
Prison	131	131	-
EMA	443	443	-
Conservation	979	979	-
AG Land Pres	8	8	-
Planning	8	8	-
Coop Extension	97	97	-
Pleasant Acres	936	936	-
Children & Youth	17,829	17,829	-
SC Training Ctr	239	239	-
Agency on Aging	3,983	3,983	-
MH/MR	2,791	2,791	-
Health Choices	70	70	-
Domestic Relations	14,023	14,023	-
Other	1,558	1,558	-
<b>Subtotal</b>	<b>268,121</b>	<b>268,121</b>	<b>-</b>
<b>Total</b>	<b>268,121</b>	<b>268,121</b>	<b>-</b>

## YORK COUNTY, PENNSYLVANIA

Archives  
Detail Allocation of  
Records Management

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	6	0.020%	53		53		53
Commissioners	269	0.885%	2,336		2,336		2,336
Controller	992	3.264%	8,615		8,615		8,615
Treasurer	181	0.596%	1,573		1,573		1,573
Human Resources	229	0.753%	1,988		1,988		1,988
Payroll Office	104	0.342%	903		903		903
Archives	40	0.132%	348		348		348
Risk Management	60	0.197%	520		520	9	529
Human Services	117	0.385%	1,016		1,016	17	1,033
Voter Registration	216	0.711%	1,877		1,877	32	1,909
Tax Assessment	243	0.800%	2,112		2,112	35	2,147
Recorder of Deeds	189	0.622%	1,642		1,642	28	1,670
Veteran's Affairs	20	0.066%	174		174	3	177
Register of Wills	2,326	7.653%	20,200		20,200	339	20,539
Sheriff	344	1.132%	2,988		2,988	50	3,038
Coroner	17	0.056%	148		148	2	150
Prothonotary	2,381	7.834%	20,678		20,678	348	21,026
Clerk Courts	7,329	24.115%	63,652		63,652	1,070	64,722
Public Defender	1,912	6.291%	16,605		16,605	279	16,884
District Attorney	4,257	14.007%	36,972		36,972	621	37,593
Courts	2,100	6.910%	18,239		18,239	306	18,545
Divorce Masters	15	0.049%	129		129	2	131
Juvenile Probation	565	1.859%	4,907		4,907	82	4,989
Adult Probation	1,439	4.735%	12,498		12,498	210	12,708
Youth Development Ctr	33	0.109%	288		288	5	293
Prison	15	0.049%	129		129	2	131
EMA	50	0.165%	436		436	7	443
Parks	1	0.003%	8		8	-	8
Conservation	111	0.365%	963		963	16	979
AG Land Pres	1	0.003%	8		8	-	8
Planning	1	0.003%	8		8	-	8
Coop Extension	11	0.036%	95		95	2	97
Pleasant Acres	106	0.349%	921		921	15	936
Children & Youth	2,019	6.643%	17,534		17,534	295	17,829
E-911	22	0.072%	190		190	3	193
SC Training Ctr	27	0.089%	235		235	4	239
Agency on Aging	451	1.484%	3,917		3,917	66	3,983
MH/MR	316	1.040%	2,745		2,745	46	2,791
Health Choices	8	0.026%	69		69	1	70
Domestic Relations	1,588	5.225%	13,791		13,791	232	14,023
Drug & Alcohol	105	0.345%	911		911	15	926
Other	176	0.579%	1,530		1,530	28	1,558
Subtotal	30,392	100.000%	263,951	-	263,951	4,170	268,121
Second Allocation Total	28,571						
Total	30,392	100.000%	263,951	-	263,951	4,170	268,121

(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.

Costs associated with the Risk Management department are allocated to departments based on the number of employees in each department for 2011.

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

**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	73,963		73,963	73,963
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	6,752	-	6,752	
Equipment Use	52	-	52	
Employee Benefits	63,048	9	63,057	
Liability Insurance	210	-	210	
Property Insurance	124	-	124	
Retirement Administration	595	3	598	
County Annex	-	-	-	
Information Services	2,600	877	3,477	
Commissioners	80	7	87	
Solicitor	3,425	48	3,473	
Purchasing	600	23	623	
Controller	299	8	307	
Treasurer	-	-	-	
Human Resources	814	85	899	
Payroll Office	262	45	307	
Central Telephone	184	5	189	
Archives	520	9	529	
Risk Management		131	131	
Human Services		-	-	
Fleet Management		-	-	
Total Allocated Additions	<u>84,383</u>	<u>1,571</u>	<u>85,954</u>	<u>85,954</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>158,346</u></u>	<u><u>1,571</u></u>	<u><u>159,917</u></u>	<u><u>159,917</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	70,355		70,355
	-		
<u>Other Expenses and Cost</u>			
Telephone	1,154		1,154
Training	-		-
Contracted Services	1,312		1,312
Professional Services	-		
Maintenance & Repairs	-		
Office Equipment	-		
Office Supplies	1,016		1,016
Lease/ Purchase Agreement	-		
Printing	100		100
Travel	26		26
Capital Outlay	-		-
Departmental Expenditures	73,963	-	73,963
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
	-		
Functional Cost	73,963	-	73,963
Additions: 1st Central Service Centers	84,383	84,383	
REALLOCATE ADMIN		(84,383)	84,383
Allocable Costs Unallocated	158,346	-	158,346
1st Allocation	158,346	-	158,346
Additions: 2nd Central Service Centers	1,571	1,571	
REALLOCATE ADMIN		(1,571)	1,571
Allocable Costs Unallocated	1,571	-	1,571
2nd Allocation	1,571	-	1,571
Total Allocated	159,917	-	159,917

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

User Department	Total	Safety Admin
Retirement Administration	196	196
County Maintenance	1,830	1,830
Human Services Center	523	523
County Annex	458	458
Information Services	1,241	1,241
Commissioners	393	393
Solicitor	196	196
Purchasing	196	196
Controller	719	719
Treasurer	458	458
Human Resources	654	654
Payroll Office	196	196
Central Telephone	196	196
Archives	393	393
Risk Management	131	131
Human Services	792	792
Fleet Management	264	264
	-	-
Voter Registration	463	463
Tax Assessment	1,784	1,784
Weights & Measurers	66	66
Tax Collectors	-	-
Tax Claims	-	-
Recorder of Deeds	661	661
Traffic Safety	198	198
Traffic Safety MLR	-	-
Veteran's Affairs	329	329
Register of Wills	528	528
Sheriff	6,804	6,804
Coroner	264	264
Prothonotary	1,651	1,651
Clerk Courts	2,510	2,510
Public Defender	2,181	2,181
District Attorney	6,079	6,079
Courts	4,823	4,823
District Justices	5,747	5,747
Constables	-	-
Divorce Masters	264	264

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

User Department	Total	Safety Admin
Controlled Subst	-	-
Juvenile Probation	3,963	3,963
Adult Probation	6,408	6,408
Youth Development Ctr	2,246	2,246
Maint Adults	-	-
Prison	30,057	30,057
Public Safety	66	66
EMA	397	397
Radiation Act	-	-
HazMat	-	-
Parks	2,246	2,246
Conservation	990	990
AG Land Pres	132	132
Planning	-	-
Coop Extension	661	661
Pleasant Acres	33,162	33,162
Human Services MLR	-	-
Children & Youth	9,248	9,248
Children & Youth MLR	-	-
E-911	8,192	8,192
E-911 Maintenance	264	264
Liquid Fuels	-	-
SC Training Ctr	-	-
Agency on Aging	4,558	4,558
Aging MLR	-	-
MH/MR	8,654	8,654
MH/MR MLR	-	-
Health Choices	463	463
Health Choices MLR	-	-
Domestic Relations	4,162	4,162
Drug & Alcohol	792	792
Other	2	2
<hr/>		
Subtotal	159,917	159,917
<hr/>		
Total	159,917	159,917

**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	3.00	0.124%	196		196		196
County Maintenance	28.00	1.156%	1,830		1,830		1,830
Human Services Center	8.00	0.330%	523		523		523
County Annex	7.00	0.289%	458		458		458
Information Services	19.00	0.784%	1,241		1,241		1,241
Commissioners	6.00	0.248%	393		393		393
Solicitor	3.00	0.124%	196		196		196
Purchasing	3.00	0.124%	196		196		196
Controller	11.00	0.454%	719		719		719
Treasurer	7.00	0.289%	458		458		458
Human Resources	10.00	0.413%	654		654		654
Payroll Office	3.00	0.124%	196		196		196
Central Telephone	3.00	0.124%	196		196		196
Archives	6.00	0.248%	393		393		393
Risk Management	2.00	0.083%	131		131		131
Human Services	12.00	0.495%	784		784	8	792
Fleet Management	4.00	0.165%	261		261	3	264
Voter Registration	7.00	0.289%	458		458	5	463
Tax Assessment	27.00	1.115%	1,766		1,766	18	1,784
Weights & Measurers	1.00	0.041%	65		65	1	66
Recorder of Deeds	10.00	0.413%	654		654	7	661
Traffic Safety	3.00	0.124%	196		196	2	198
Veteran's Affairs	5.00	0.206%	326		326	3	329
Register of Wills	8.00	0.330%	523		523	5	528
Sheriff	103.00	4.253%	6,734		6,734	70	6,804
Coroner	4.00	0.165%	261		261	3	264
Prothonotary	25.00	1.032%	1,634		1,634	17	1,651
Clerk Courts	38.00	1.569%	2,484		2,484	26	2,510
Public Defender	33.00	1.363%	2,158		2,158	23	2,181
District Attorney	92.00	3.799%	6,016		6,016	63	6,079
Courts	73.00	3.014%	4,773		4,773	50	4,823
District Justices	87.00	3.592%	5,688		5,688	59	5,747
Divorce Masters	4.00	0.165%	261		261	3	264
Juvenile Probation	60.00	2.477%	3,922		3,922	41	3,963
Adult Probation	97.00	4.005%	6,342		6,342	66	6,408
Youth Development Ctr	34.00	1.404%	2,223		2,223	23	2,246
Prison	455.00	18.786%	29,747		29,747	310	30,057
Public Safety	1.00	0.041%	65		65	1	66
EMA	6.00	0.248%	393		393	4	397
Parks	34.00	1.404%	2,223		2,223	23	2,246
Conservation	15.00	0.619%	980		980	10	990
AG Land Pres	2.00	0.083%	131		131	1	132

**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
Coop Extension	10.00	0.413%	654		654	7	661
Pleasant Acres	502.00	20.727%	32,820		32,820	342	33,162
Children & Youth	140.00	5.780%	9,152		9,152	96	9,248
E-911	124.00	5.120%	8,107		8,107	85	8,192
E-911 Maintenance	4.00	0.165%	261		261	3	264
Agency on Aging	69.00	2.849%	4,511		4,511	47	4,558
MH/MR	131.00	5.409%	8,565		8,565	89	8,654
Health Choices	7.00	0.289%	458		458	5	463
Domestic Relations	63.00	2.601%	4,119		4,119	43	4,162
Public Relations	1.00	0.041%	65		65	1	66
Drug & Alcohol	12.00	0.495%	784		784	8	792
Other		0.000%	2		2	-	2
<b>Subtotal</b>	<b>2,422</b>	<b>100.000%</b>	<b>158,346</b>	<b>-</b>	<b>158,346</b>	<b>1,571</b>	<b>159,917</b>
<b>Second Allocation Total</b>	<b>2,303</b>						
<b>Total</b>	<b>2,422</b>	<b>100.000%</b>	<b>158,346</b>	<b>-</b>	<b>158,346</b>	<b>1,571</b>	<b>159,917</b>

(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 2011.

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

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

**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	5,077,267		5,077,267	5,077,267
Deductions			-	
Major Equipment Grants	(4,184,744)		(4,184,744)	
Total Deductions	(4,184,744)	-	(4,184,744)	(4,184,744)
Allocated Additions				
Liability Insurance	1,389	-	1,389	
Property Insurance	-	-	-	
Retirement Administration	3,564	15	3,579	
Information Services	13,047	4,395	17,442	
Commissioners	865	83	948	
Solicitor	6,849	96	6,945	
Purchasing	4,497	172	4,669	
Controller	5,564	145	5,709	
Treasurer	524	28	552	
Human Resources	4,877	511	5,388	
Payroll Office	1,616	277	1,893	
Central Telephone	553	15	568	
	-	-	-	
Archives	1,016	17	1,033	
Risk Management	784	8	792	
Human Services		-	-	
Fleet Management		-	-	
	-	-	-	
Total Allocated Additions	<u>45,145</u>	<u>5,762</u>	<u>50,907</u>	<u>50,907</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>937,668</u></u>	<u><u>5,762</u></u>	<u><u>943,430</u></u>	<u><u>943,430</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	439,795	-	439,795	-
Fringes Benefits	141,071	-	141,071	-
<u>Other Expenses and Cost</u>				
Operating Expenses	311,657	-	311,657	-
Major Equipment	-	-	-	-
Grants	4,184,744	4,184,744	-	-
	-	-	-	-
Departmental Expenditures	5,077,267	4,184,744	892,523	-
<u>Cost Adjustments</u>				
Deductions	(4,184,744)	(4,184,744)	-	-
Departmental Cost Adjustments				
	-	-	-	-
Functional Cost	892,523	-	892,523	-
Additions: 1st Central Service Centers	45,145	-	45,145	-
REALLOCATE ADMIN	-	-	-	-
Allocable Costs	937,668	-	937,668	-
Unallocated	-	-	-	-
1st Allocation	937,668	-	937,668	-
Additions: 2nd Central Service Centers	5,762	-	5,762	-
REALLOCATE ADMIN	-	-	-	-
Allocable Costs	5,762	-	5,762	-
Unallocated	-	-	-	-
2nd Allocation	5,762	-	5,762	-
Total Allocated	943,430	-	943,430	-

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

User Department	Total	Administration	Transportation
Veteran's Affairs	1,660	1,660	-
Youth Development Ctr	9,047	9,047	-
Children & Youth	16,755	16,755	-
Agency on Aging	5,953	5,953	-
MH/MR	8,755	8,755	-
Health Choices	2,953	2,953	-
Drug & Alcohol	1,170	1,170	-
HSDf	54,906	54,906	-
HAP	27,404	27,404	-
MATP	26,255	26,255	-
SFPP	1,412	1,412	-
CASSP	70,078	70,078	-
Hum Svcs County	140,779	140,779	-
HMIS	12,026	12,026	-
CYS NBB	42,866	42,866	-
Other	3,662	3,662	-
<b>Subtotal</b>	<b>425,681</b>	<b>425,681</b>	<b>-</b>
<b>Direct Billed</b>	<b>517,749</b>	<b>517,749</b>	<b>-</b>
<b>Total</b>	<b>943,430</b>	<b>943,430</b>	<b>-</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	1,145	0.176%	1,650		1,650	10	1,660
Youth Development Ctr	6,220	0.959%	8,992		8,992	55	9,047
Children & Youth	11,523	1.776%	16,653		16,653	102	16,755
Agency on Aging	4,094	0.631%	5,917		5,917	36	5,953
MH/MR	6,023	0.928%	8,702		8,702	53	8,755
Health Choices	2,034	0.313%	2,935		2,935	18	2,953
Drug & Alcohol	802	0.124%	1,163		1,163	7	1,170
HSDF	120,977	18.643%	174,809	(120,977)	53,832	1,074	54,906
HAP	60,382	9.305%	87,250	(60,382)	26,868	536	27,404
MATP	57,852	8.915%	83,593	(57,852)	25,741	514	26,255
SFPP	3,162	0.487%	4,566	(3,182)	1,384	28	1,412
CASSP	154,411	23.795%	223,118	(154,411)	68,707	1,371	70,078
Hum Svcs County	96,832	14.922%	139,919	-	139,919	860	140,779
HMIS	26,494	4.083%	38,285	(26,494)	11,791	235	12,026
CYS NBB	94,451	14.555%	136,478	(94,451)	42,027	839	42,866
Other	2,518	0.388%	3,638		3,638	24	3,662
<b>Subtotal</b>	<b>648,920</b>	<b>100.000%</b>	<b>937,668</b>	<b>(517,749)</b>	<b>419,919</b>	<b>5,762</b>	<b>425,681</b>
Second Allocation Total	648,920						
Direct Billed				517,749	517,749		517,749
<b>Total</b>	<b>648,920</b>	<b>100.000%</b>	<b>937,668</b>	<b>-</b>	<b>937,668</b>	<b>5,762</b>	<b>943,430</b>

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

Source: Human Services Time Studies

**York County, Pennsylvania  
Fleet Management**

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

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

**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	115,588		115,588	115,588
Deductions			-	
Major Equipment	-		-	
Grants	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	21,819	-	21,819	
Equipment Use	3,866	-	3,866	
Employee Benefits	48,659	5	48,664	
Liability Insurance	409	-	409	
Property Insurance	1,381	-	1,381	
Commissioners	1,292	125	1,417	
Solicitor	-	-	-	
Purchasing	1,004	38	1,042	
Controller	12,086	312	12,398	
Treasurer	-	-	-	
Human Services	-	-	-	
Fleet Management		10,399	10,399	
Total Allocated Additions	<u>94,699</u>	<u>11,147</u>	<u>105,846</u>	<u>105,846</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>210,287</u></u>	<u><u>11,147</u></u>	<u><u>221,434</u></u>	<u><u>221,434</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	70,552	-	70,552		
<u>Other Expenses and Cost</u>					
Special Training & Staff Development	1,417		1,417		
Telephone	376		376		
Assoc Dues	525		525		
Maintenance & Repairs	9		9		
Fuel	2,739		2,739		
Vehicle Insurance	1,800		1,800		
Gas & Oil	8,707		8,707		
Maintenance - Vehicle	10,939		10,939		
Contract Services	3,122		3,122		
Tools & Equipment	3,470		3,470		
Office supplies	485		485		
Welding Supplies	159		159		
Maintenance Supplies	7,357		7,357		
Utilities	3,841		3,841		
Uniform Allowance	90		90		
Major Equipment	-		-		
	-		-		
Departmental Expenditures	115,588	-	115,588	-	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	115,588	-	115,588	-	-
Additions: 1st Central Service Centers	94,699	-	94,699		
REALLOCATE ADMIN		-	-	-	-
Allocable Costs Unallocated	210,287	-	210,287	-	-
1st Allocation	210,287	-	210,287	-	-
Additions: 2nd Central Service Centers	11,147	-	11,147		
REALLOCATE ADMIN		-	-	-	-
Allocable Costs Unallocated	11,147	-	11,147	-	-
2nd Allocation	11,147	-	11,147	-	-
Total Allocated	221,434	-	221,434	-	-

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

User Department	Total	Vehicle Maintenance	
Human Services Center	2,311	2,311	-
Fleet Management	10,399	10,399	-
Weights & Measurers	1,217	1,217	-
Traffic Safety	1,217	1,217	-
Veteran's Affairs	-	-	-
Sheriff	41,413	41,413	-
Coroner	3,654	3,654	-
Public Defender	-	-	-
District Attorney	13,399	13,399	-
Juvenile Probation	6,090	6,090	-
Adult Probation	3,654	3,654	-
Youth Development Ctr	3,654	3,654	-
Maint Adults	-	-	-
Prison	18,271	18,271	-
Public Safety	-	-	-
EMA	4,872	4,872	-
Radiation Act	-	-	-
HazMat	-	-	-
Parks	29,234	29,234	-
AG Land Pres	-	-	-
Planning	2,436	2,436	-
Coop Extension	6,090	6,090	-
Pleasant Acres	9,745	9,745	-
Human Services MLR	-	-	-
Children & Youth	17,052	17,052	-
Children & Youth MLR	-	-	-
E-911	9,745	9,745	-
E-911 Maintenance	-	-	-
Liquid Fuels	6,090	6,090	-
MH/MR	2,436	2,436	-
Weatherization	3,654	3,654	-
ARRA Weatherization	-	-	-
Other	4,223	4,223	-
<hr/>			
Subtotal	221,434	221,434	-
<hr/>			
Direct Billed	-	-	-
Total	221,434	221,434	-

**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	0.549%	1,154		1,154		1,154
Human Services Center	2.00	1.099%	2,311		2,311		2,311
County Annex	1.00	0.549%	1,154		1,154		1,154
Fleet Management	9.00	4.945%	10,399		10,399		10,399
Weights & Measurers	1.00	0.549%	1,154		1,154	63	1,217
Traffic Safety	1.00	0.549%	1,154		1,154	63	1,217
Sheriff	34.00	18.681%	39,284		39,284	2,129	41,413
Coroner	3.00	1.648%	3,466		3,466	188	3,654
District Attorney	11.00	6.044%	12,710		12,710	689	13,399
Juvenile Probation	5.00	2.747%	5,777		5,777	313	6,090
Adult Probation	3.00	1.648%	3,466		3,466	188	3,654
Youth Development Ctr	3.00	1.648%	3,466		3,466	188	3,654
Prison	15.00	8.242%	17,332		17,332	939	18,271
EMA	4.00	2.198%	4,622		4,622	250	4,872
Parks	24.00	13.187%	27,731		27,731	1,503	29,234
Conservation	9.00	4.945%	10,399		10,399	564	10,963
Planning	2.00	1.099%	2,311		2,311	125	2,436
Coop Extension	5.00	2.747%	5,777		5,777	313	6,090
Pleasant Acres	8.00	4.396%	9,244		9,244	501	9,745
Children & Youth	14.00	7.692%	16,175		16,175	877	17,052
E-911	8.00	4.396%	9,244		9,244	501	9,745
Liquid Fuels	5.00	2.747%	5,777		5,777	313	6,090
Agency on Aging	5.00	2.747%	5,777		5,777	313	6,090
MH/MR	2.00	1.099%	2,311		2,311	125	2,436
Weatherization	3.00	1.648%	3,466		3,466	188	3,654
CDBG	1.00	0.549%	1,154		1,154	63	1,217
Other	3.00	1.648%	3,472		3,472	751	4,223
<hr/>							
Subtotal	182	100.000%	210,287	-	210,287	11,147	221,434
Second Allocation Total	178						
Direct Billed							
Total	182	100.000%	210,287	-	210,287	11,147	221,434

(A) Alloc basis: Number of Vehicles By Department

Source: Controllers Office