

A CENTRAL SERVICE  
COST ALLOCATION PLAN

YORK  
COUNTY, PENNSYLVANIA

ACTUAL 2007

BASED ON ACTUAL COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2007

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, 2007 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

*Controller*  
Title

*York*  
County

*27 August 2008*  
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	54,456	119,222	192	-	-	76,908	-	-	3,106	182,550
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	66,942	213,765	5,636	-	-	90,938	11,222	-	12,351	55,502
Liability Insurance	766	3,311	212	2,181	-	1,272	425	-	408	887
Property Insurance	2,727	2,532	44	-	-	1,633	-	-	347	3,201
Retirement Administration	1,592	7,267	454	-	-	2,723	910	-	910	1,814
County Maintenance	50,293	110,108	-	-	-	71,029	-	-	-	78,943
Govt Center	-	-	-	-	-	-	-	-	5,475	-
County Annex	-	-	3,537	-	-	-	-	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	11,634	-
Admin Building	-	-	-	-	-	-	-	84,757	-	-
Information Services	59,117	136,940	1,510	-	-	7,993	3,292	-	8,400	14,657
Commissioners	1,979	1,877	150	1,062	1,551	847	530	-	885	658
Solicitor	13,637	2,728	-	-	5,492	2,728	-	-	2,728	2,728
Purchasing	2,821	1,309	140	-	295	1,433	1,387	-	1,106	826
Controller	18,228	7,539	859	847	17,449	4,238	4,218	-	8,010	4,140
Treasurer	383	2,195	14	59	9,917	663	209	-	108	536
Human Resources	3,046	14,732	775	5,965	-	3,762	1,173	-	1,173	3,464
Payroll Office	766	3,225	191	2,332	-	1,213	382	-	418	800
Central Telephone	687	2,751	53	-	-	476	264	-	264	740
Print Shop	-	-	-	-	-	-	-	-	-	-
Archives	4,814	3,549	-	-	-	3,435	-	-	226	24,548
Risk Management	647	2,748	161	-	-	1,051	324	-	324	647
Human Services	-	-	-	-	-	-	-	-	6,780	-
Fleet Management	-	-	1,045	-	-	-	1,045	-	1,045	-
Training	70	3,731	34	-	-	156	-	-	937	130
<b>Total Allocated</b>	<b>282,971</b>	<b>639,529</b>	<b>15,007</b>	<b>12,446</b>	<b>34,704</b>	<b>272,498</b>	<b>25,381</b>	<b>84,757</b>	<b>66,635</b>	<b>376,771</b>
Roll Forward										
<b>Proposed Costs</b>	<b>282,971</b>	<b>639,529</b>	<b>15,007</b>	<b>12,446</b>	<b>34,704</b>	<b>272,498</b>	<b>25,381</b>	<b>84,757</b>	<b>66,635</b>	<b>376,771</b>

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

Central Services Departments	Sheriff	Coroner	Prothonotary	Clerk Courts	Public Defender	District Attorney	Courts	District Justices	Constables	Divorce Masters
Building Use	456,424	1,329	182,550	273,873	136,937	461,076	2,296,911	3,882	-	53,675
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	413,047	48,157	116,094	152,407	140,472	328,561	348,399	343,782	-	25,066
Liability Insurance	20,965	447	2,232	3,748	3,498	16,079	8,983	8,561	-	451
Property Insurance	8,004	301	3,201	4,803	2,401	8,203	40,280	3,257	-	941
Retirement Administration	23,385	910	4,998	8,404	7,038	17,938	15,442	19,757	-	910
County Maintenance	197,375	-	78,943	118,432	59,216	197,375	993,271	-	-	23,211
Govt Center	-	-	-	-	-	8,207	-	-	-	-
County Annex	-	24,432	-	-	-	-	-	71,392	-	-
Satellite Building	-	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-	-
Information Services	87,984	5,094	107,664	88,294	23,414	65,134	173,850	5,107	-	16,559
Commissioners	5,738	597	1,516	2,013	1,775	6,570	8,028	6,791	6,802	310
Solicitor	41,904	2,728	8,183	-	2,728	14,845	19,092	-	-	-
Purchasing	12,044	422	2,961	4,363	2,368	7,479	10,003	16,887	-	887
Controller	23,357	4,946	7,901	7,017	7,526	41,187	53,898	40,339	73,168	1,839
Treasurer	1,310	322	3,244	804	131	894	1,069	3,211	2,363	28
Human Resources	45,376	1,548	9,683	17,506	13,380	30,430	29,695	38,446	-	1,173
Payroll Office	9,904	418	2,238	3,771	2,971	7,570	8,016	8,400	-	382
Central Telephone	3,121	158	1,746	1,746	2,011	6,295	1,164	740	-	476
Print Shop	-	-	-	-	-	-	-	-	-	-
Archives	3,119	180	26,954	47,060	15,515	19,992	16,727	-	-	338
Risk Management	8,323	324	1,858	3,152	2,505	6,383	6,789	7,111	-	324
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	30,304	2,090	-	-	-	12,540	-	-	-	-
Training	1,535	-	564	2,506	703	2,004	530	1,231	-	34
<b>Total Allocated</b>	<b>1,393,219</b>	<b>94,403</b>	<b>562,530</b>	<b>739,899</b>	<b>424,589</b>	<b>1,258,762</b>	<b>4,032,147</b>	<b>578,894</b>	<b>82,333</b>	<b>126,604</b>
Roll Forward										
<b>Proposed Costs</b>	<b>1,393,219</b>	<b>94,403</b>	<b>562,530</b>	<b>739,899</b>	<b>424,589</b>	<b>1,258,762</b>	<b>4,032,147</b>	<b>578,894</b>	<b>82,333</b>	<b>126,604</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	-	136,937	182,550	-	-	-	-	1,890	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	213,464	315,728	158,213	-	1,814,205	6,683	32,694	-
Liability Insurance	-	12,461	18,127	5,253	-	83,501	151	751	-
Property Insurance	-	2,401	3,201	2,430	-	81,858	-	992	-
Retirement Administration	-	14,305	20,662	10,444	-	92,414	227	1,592	-
County Maintenance	-	59,216	78,943	-	-	-	-	-	-
Govt Center	-	-	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	34,767	-
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	-	64,591	71,565	1,371	-	61,459	2,216	425	-
Commissioners	816	4,294	4,635	2,943	290	19,743	163	616	50
Solicitor	-	2,728	2,728	48,216	-	34,286	-	10,910	-
Purchasing	2,383	5,921	4,221	7,182	-	12,089	-	10,282	-
Controller	9,047	22,861	15,566	13,181	3,105	59,744	1,378	4,050	536
Treasurer	3,541	2,663	1,241	522	40	1,205	762	420	7
Human Resources	-	28,736	41,672	21,884	-	190,323	291	2,052	-
Payroll Office	-	6,071	8,784	4,662	-	39,126	97	671	-
Central Telephone	-	1,640	2,275	1,217	-	9,627	-	1,693	-
Print Shop	-	-	-	-	-	-	-	-	-
Archives	-	4,318	11,833	440	-	170	-	440	-
Risk Management	-	5,092	7,435	3,959	-	33,051	81	567	-
Human Services	-	-	-	9,130	-	-	-	-	-
Fleet Management	-	6,270	5,225	1,045	-	13,584	-	6,270	-
Training	-	2,030	2,682	11,668	-	260	34	190	-
<b>Total Allocated</b>	<b>15,787</b>	<b>595,999</b>	<b>799,073</b>	<b>303,760</b>	<b>3,435</b>	<b>2,546,645</b>	<b>12,083</b>	<b>111,272</b>	<b>593</b>
Roll Forward									
<b>Proposed Costs</b>	<b>15,787</b>	<b>595,999</b>	<b>799,073</b>	<b>303,760</b>	<b>3,435</b>	<b>2,546,645</b>	<b>12,083</b>	<b>111,272</b>	<b>593</b>

**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	-	-	2,498	252	234,114	4,398	-	9,309	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	159,649	52,346	7,582	-	26,585	1,127,784	-	-
Liability Insurance	-	3,531	1,546	382	-	1,116	-	-	14,061
Property Insurance	-	5,662	566	57	4,972	997	-	348	-
Retirement Administration	-	6,584	3,406	910	-	2,269	111,262	-	30,879
County Maintenance	-	-	-	-	216,216	-	-	-	-
Govt Center	-	-	-	-	-	-	-	16,416	-
County Annex	-	-	45,943	4,630	-	80,873	119,060	-	-
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	-	16,392	-	3,840	-	-	149,331	-	157,248
Commissioners	308	4,026	807	299	8	494	26,143	-	13,446
Solicitor	-	13,637	-	2,728	2,728	-	19,123	-	68,029
Purchasing	-	13,398	218	513	-	-	623	-	12,821
Controller	3,308	29,774	3,093	1,727	88	1,150	95,086	-	93,844
Treasurer	43	5,445	253	26	7	84	9,551	-	7,479
Human Resources	-	16,777	4,394	1,173	-	3,180	96,916	-	59,901
Payroll Office	-	3,483	1,472	382	-	1,022	47,784	-	13,094
Central Telephone	-	423	476	158	635	1,005	7,723	-	1,005
Print Shop	-	-	-	-	-	-	-	-	-
Archives	-	-	384	12	12	68	80	-	13,099
Risk Management	-	2,909	1,212	324	-	890	40,325	-	11,071
Human Services	-	-	-	-	-	-	-	-	15,313
Fleet Management	-	21,944	10,449	-	3,134	5,225	10,449	-	13,584
Training	-	893	2,369	62	70	1,103	3,263	-	96,259
<b>Total Allocated</b>	<b>3,659</b>	<b>304,527</b>	<b>131,432</b>	<b>25,057</b>	<b>461,984</b>	<b>130,459</b>	<b>1,864,503</b>	<b>26,073</b>	<b>621,133</b>
Roll Forward									
<b>Proposed Costs</b>	<b>3,659</b>	<b>304,527</b>	<b>131,432</b>	<b>25,057</b>	<b>461,984</b>	<b>130,459</b>	<b>1,864,503</b>	<b>26,073</b>	<b>621,133</b>

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

Central Services Departments	Children & Youth MLR	E-911	Community Services	Liquid Fuels	SC Training Ctr	Agency on Aging	Aging MLR	MH/MR	MH/MR MLR
Building Use	94,940	9,032	-	-	-	-	14,734	-	87,980
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	7,435	75,015	-	-	-	-
Liability Insurance	-	10,420	-	-	-	6,447	-	13,311	-
Property Insurance	3,560	2,528	-	-	-	-	2,971	-	3,364
Retirement Administration	-	21,799	-	-	-	13,623	-	29,520	-
County Maintenance	-	-	-	-	-	-	-	-	-
Govt Center	167,437	-	-	-	-	-	25,986	-	155,158
County Annex	-	166,102	-	-	-	-	-	-	-
Satellite Building	-	-	-	-	-	-	122,184	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	-	1,248	-	-	35,120	30,334	-	111,333	-
Commissioners	-	6,617	1	239	-	8,911	-	10,221	-
Solicitor	-	54	-	-	-	2,728	-	10,910	-
Purchasing	-	12,293	-	-	-	26,906	-	12,993	-
Controller	-	35,091	17	2,602	-	73,553	-	61,609	-
Treasurer	-	3,118	-	438	-	3,292	-	3,594	-
Human Resources	-	39,400	-	-	-	25,802	-	53,970	-
Payroll Office	-	9,327	-	-	-	5,750	-	12,457	-
Central Telephone	-	6,718	-	-	264	5,449	-	1,587	-
Print Shop	-	-	-	-	-	-	-	-	-
Archives	-	-	-	-	2,202	4,238	-	700	-
Risk Management	-	7,838	-	-	-	4,849	-	10,505	-
Human Services	-	-	-	-	-	10,867	-	12,800	-
Fleet Management	-	7,316	-	5,225	-	5,225	-	2,090	-
Training	-	2,204	-	-	-	23,397	-	23,770	-
<b>Total Allocated</b>	<b>265,937</b>	<b>341,105</b>	<b>18</b>	<b>15,939</b>	<b>112,601</b>	<b>251,371</b>	<b>165,875</b>	<b>371,370</b>	<b>246,502</b>
Roll Forward									
<b>Proposed Costs</b>	<b>265,937</b>	<b>341,105</b>	<b>18</b>	<b>15,939</b>	<b>112,601</b>	<b>251,371</b>	<b>165,875</b>	<b>371,370</b>	<b>246,502</b>

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

Central Services Departments	Health Choices	Health Choices MLR	Domestic Relations	Domestic Relations MLR	Weatherization	CDBG	Afford Housing	Retirement Fund	Drug & Alcohol
Building Use	-	3,239	-	365,148	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Liability Insurance	659	-	7,959	-	-	-	-	-	1,222
Property Insurance	-	121	-	6,403	-	-	-	-	-
Retirement Administration	1,364	-	17,938	-	-	-	-	-	2,723
County Maintenance	-	-	-	157,904	-	-	-	-	-
Govt Center	-	5,712	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	914	-	3,342	-	-	-	-	-	15,981
Commissioners	2,140	-	4,122	-	346	684	60	980	1,651
Solicitor	-	-	2,728	-	-	-	-	-	-
Purchasing	1,761	-	2,523	-	15	-	-	-	3,504
Controller	21,001	-	15,264	-	3,738	7,588	670	11,004	13,345
Treasurer	3,385	-	5,191	-	225	3,023	350	6,169	1,234
Human Resources	1,756	-	36,036	-	-	-	-	-	4,825
Payroll Office	575	-	7,570	-	-	-	-	-	1,150
Central Telephone	-	-	5,290	-	-	-	-	-	158
Print Shop	-	-	-	-	-	-	-	-	-
Archives	146	-	13,437	-	-	-	-	-	-
Risk Management	485	-	6,383	-	-	-	-	-	971
Human Services	77	-	-	-	-	-	-	-	2,163
Fleet Management	-	-	-	-	1,045	-	-	-	-
Training	346	-	2,290	-	-	-	-	-	4,962
<b>Total Allocated</b>	<b>34,609</b>	<b>9,072</b>	<b>130,073</b>	<b>529,455</b>	<b>5,369</b>	<b>11,295</b>	<b>1,080</b>	<b>18,153</b>	<b>53,889</b>
Roll Forward	-	-	(4,895)	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>34,609</b>	<b>9,072</b>	<b>125,178</b>	<b>529,455</b>	<b>5,369</b>	<b>11,295</b>	<b>1,080</b>	<b>18,153</b>	<b>53,889</b>

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

Central Services Departments	HSDf	HAP	MATP	State Food	CASSP	Hum Svcs County	Maint Juveniles	Other	Subtotal	Direct Billed
Building Use	-	-	-	-	-	-	-	194,736	5,644,848	-
Equipment Use	-	-	-	-	-	-	-	8,380	8,380	-
Employee Benefits	-	-	-	-	-	-	-	17,870,379	24,240,103	-
Liability Insurance	-	-	-	-	-	-	-	-	255,324	-
Property Insurance	-	-	-	-	-	-	-	14,755	219,061	-
Retirement Administration	-	-	-	-	-	-	-	(10)	496,363	-
County Maintenance	-	-	-	-	-	-	-	31	2,490,506	-
Govt Center	-	-	-	-	-	-	-	329,675	714,066	-
County Annex	-	-	-	-	-	-	-	142,218	692,954	-
Satellite Building	-	-	-	-	-	-	-	66,911	200,729	-
Admin Building	-	-	-	-	-	-	-	-	84,757	-
Information Services	-	-	-	-	-	-	-	57,777	1,589,496	-
Commissioners	-	-	-	-	-	-	477	1,330	166,539	-
Solicitor	-	-	-	-	-	-	-	10,100	351,154	-
Purchasing	-	-	-	-	-	-	-	1,193	197,570	-
Controller	-	-	-	-	-	-	5,120	14,296	949,142	-
Treasurer	-	-	-	-	-	-	66	1,418	92,252	-
Human Resources	-	-	-	-	-	-	-	-	850,415	-
Payroll Office	-	-	-	-	-	-	-	3	216,477	-
Central Telephone	-	-	-	-	-	-	-	899	70,934	-
Print Shop	-	-	-	-	-	-	-	-	-	-
Archives	-	-	-	-	-	-	-	280	218,316	-
Risk Management	-	-	-	-	-	-	-	(8)	180,610	-
Human Services	46,010	25,872	18,321	142	31,878	70,875	-	(1)	256,229	595,434
Fleet Management	-	-	-	-	-	-	-	3,308	169,457	-
Training	-	-	-	-	-	-	-	61	192,078	-
<b>Total Allocated</b>	<b>46,010</b>	<b>25,872</b>	<b>18,321</b>	<b>142</b>	<b>31,878</b>	<b>70,875</b>	<b>5,663</b>	<b>18,717,732</b>	<b>40,547,761</b>	<b>595,434</b>
Roll Forward	-	-	-	-	-	-	-	-	(4,895)	-
<b>Proposed Costs</b>	<b>46,010</b>	<b>25,872</b>	<b>18,321</b>	<b>142</b>	<b>31,878</b>	<b>70,875</b>	<b>5,663</b>	<b>18,717,732</b>	<b>40,542,866</b>	<b>595,434</b>

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

<u>Central Services Departments</u>	<u>Unallocated</u>	<u>Total</u>
Building Use	-	5,644,848
Equipment Use	-	8,380
Employee Benefits	-	24,240,103
Liability Insurance	-	255,324
Property Insurance	-	219,061
Retirement Administration	-	496,363
County Maintenance	-	2,490,506
Govt Center	-	714,066
County Annex	-	692,954
Satellite Building	-	200,729
Admin Building	-	84,757
Information Services	-	1,589,496
Commissioners	899,741	1,066,280
Solicitor	309	351,463
Purchasing	-	197,570
Controller	317,735	1,266,877
Treasurer	415,312	507,564
Human Resources	3,800	854,215
Payroll Office	-	216,477
Central Telephone	-	70,934
Print Shop	-	-
Archives	219,465	437,781
Risk Management	-	180,610
Human Services	-	851,663
Fleet Management	-	169,457
Training	-	192,078
Total Allocated	1,856,362	42,999,556
Roll Forward	-	(4,895)
Proposed Costs	1,856,362	42,994,661

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

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2006</u>	<u>Fixed Costs Fiscal 2006</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Voter Registration	282,971			282,971		282,971
Tax Assessment	639,529			639,529		639,529
Weights & Measurers	15,007			15,007		15,007
Tax Collectors	12,446			12,446		12,446
Tax Claims	34,704			34,704		34,704
Recorder of Deeds	272,498			272,498		272,498
Traffic Safety	25,381			25,381		25,381
Traffic Safety Mr	84,757			84,757		84,757
Veteran's Affairs	66,635			66,635		66,635
Register of Wills	376,771			376,771		376,771
Sheriff	1,393,219			1,393,219		1,393,219
Coroner	94,403			94,403		94,403
Prothonotary	562,530			562,530		562,530
Clerk Courts	739,899			739,899		739,899
Public Defender	424,589			424,589		424,589
District Attorney	1,258,762			1,258,762		1,258,762
Courts	4,032,147			4,032,147		4,032,147
District Justices	578,894			578,894		578,894
Constables	82,333			82,333		82,333
Divorce Masters	126,604			126,604		126,604
Controlled Subst	15,787			15,787		15,787
Juvenile Probation	595,999			595,999		595,999
Adult Probation	799,073			799,073		799,073
Youth Development Ctr	303,760			303,760		303,760
Maint Adults	3,435			3,435		3,435
Prison	2,546,645			2,546,645		2,546,645
Public Safety	12,083			12,083		12,083
EMA	111,272			111,272		111,272
Radiation Act	593			593		593
HazMat	3,659			3,659		3,659
Parks	304,527			304,527		304,527
Conservation	131,432			131,432		131,432
AG Land Pres	25,057			25,057		25,057
Planning	461,984			461,984		461,984
Coop Extension	130,459			130,459		130,459
Pleasant Acres	1,864,503			1,864,503		1,864,503
Human Services MLR	26,073			26,073		26,073
Children & Youth	621,133			621,133		621,133

YORK COUNTY, PENNSYLVANIA  
Fixed Costs Proposed

Receiving Departments	Final Costs Fiscal 2006	Fixed Costs Fiscal 2006	Roll Forward Differences	Actual Costs W/ Roll Forward	Adjustments	Proposed For Following Year
Children & Youth MLR	265,937			265,937		265,937
E-911	341,105			341,105		341,105
Community Services	18			18		18
Liquid Fuels	15,939			15,939		15,939
SC Training Ctr	112,601			112,601		112,601
Agency on Aging	251,371			251,371		251,371
Aging MLR	165,875			165,875		165,875
MH/MR	371,370			371,370		371,370
MH/MR MLR	246,502			246,502		246,502
Health Choices	34,609			34,609		34,609
Health Choices MLR	9,072			9,072		9,072
Domestic Relations	130,073	134,968	(4,895)	125,178		125,178
Domestic Relations MLR	529,455			529,455		529,455
Weatherization	5,369			5,369		5,369
CDBG	11,295			11,295		11,295
Afford Housing	1,080			1,080		1,080
Retirement Fund	18,153			18,153		18,153
Drug & Alcohol	53,889			53,889		53,889
Drug & Alcohol MLR	-			-		-
HSDf	46,010			46,010		46,010
HAP	25,872			25,872		25,872
MATP	18,321			18,321		18,321
State Food	142			142		142
CASSP	31,878			31,878		31,878
Hum Svcs County	70,875			70,875		70,875
Maint Juveniles	5,663			5,663		5,663
HMIS	6,002			6,002		6,002
	-			-		-
Other	18,717,732			18,717,732		18,717,732
Sub Total	40,547,761	134,968	(4,895)	40,542,866		40,542,866
Direct Billed	595,434					595,434
Unallocated	1,856,362					1,856,362
Total	42,999,556					42,994,661

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use	-	6,205,413	-
Equipment Use	-	300,927	-
Employee Benefits	27,490,451	(1,177,977)	-
Liability Insurance	295,946	(25,173)	-
Property Insurance	232,456	-	-
Retirement Administration	528,426	-	-
County Maintenance	2,335,335	26,412	-
Govt Center	477,717	114,138	-
County Annex	431,085	119,060	-
Satellite Building	168,881	(66,934)	-
Admin Building	139,431	-	-
Information Services	1,242,693	(54,898)	-
Commissioners	570,407	-	-
Solicitor	391,636	-	-
Purchasing	133,292	-	-
Controller	787,060	-	-
Treasurer	262,851	-	-
Human Resources	608,138	(40,770)	-
Payroll Office	109,572	-	-
Central Telephone	121,580	(68,150)	-
Print Shop	1	-	-
Archives	274,576	(14,598)	-
Risk Management	127,162	-	-
Human Services	4,333,762	(3,564,332)	-
Fleet Management	94,032	(5,350)	-
Training	95,298	-	-
Voter Registration			282,971
Tax Assessment			639,529
Weights & Measurers			15,007
Tax Collectors			12,446
Tax Claims			34,704
Recorder of Deeds			272,498
Traffic Safety			25,381
Traffic Safety Mlr			84,757
Veteran's Affairs			66,635
Register of Wills			376,771
Sheriff			1,393,219
Coroner			94,403
Prothonotary			562,530
Clerk Courts			739,899

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Public Defender			424,589
District Attorney			1,258,762
Courts			4,032,147
District Justices			578,894
Constables			82,333
Divorce Masters			126,604
Controlled Subst			15,787
Juvenile Probation			595,999
Adult Probation			799,073
Youth Development Ctr			303,760
Maint Adults			3,435
Prison			2,546,645
Public Safety			12,083
EMA			111,272
Radiation Act			593
HazMat			3,659
Parks			304,527
Conservation			131,432
AG Land Pres			25,057
Planning			461,984
Coop Extension			130,459
Pleasant Acres			1,864,503
Human Services MLR			26,073
Children & Youth			621,133
Children & Youth MLR			265,937
E-911			341,105
Community Services			18
Liquid Fuels			15,939
SC Training Ctr			112,601
Agency on Aging			251,371
Aging MLR			165,875
MH/MR			371,370
MH/MR MLR			246,502
Health Choices			34,609
Health Choices MLR			9,072
Domestic Relations			130,073
Domestic Relations MLR			529,455
Weatherization			5,369
CDBG			11,295
Afford Housing			1,080

YORK COUNTY, PENNSYLVANIA  
Summary of Allocated Costs

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Retirement Fund			18,153
Drug & Alcohol MLR			-
HSDf			46,010
HAP			25,872
MATP			18,321
State Food			142
CASSP			31,878
Hum Svcs County			70,875
Maint Juveniles			5,663
HMIS			6,002
			-
Other			18,717,732
			595,434
Direct Billed			1,856,362
Unallocated			
Totals	<u>41,251,788</u>	<u>1,747,768</u>	<u>42,999,556</u>

YORK COUNTY, PENNSYLVANIA  
Detail of Allocated Costs

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Govt Center	County Annex	Satellite Building	Admin Building	Information Services	Commissioners
Schedule Reference:													
Building Use	(6,205,413)	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	(300,927)	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(26,322,294)	-	-	-	-	-	-	-	-	-	770
Liability Insurance	-	-	-	(270,782)	-	-	-	-	-	-	-	-	1
Property Insurance	-	-	-	-	(232,491)	-	-	-	-	-	-	-	3
Retirement Administration	-	-	-	-	-	(528,836)	-	-	-	-	-	-	32
County Maintenance	17,994	20,635	383,856	3,074	382	7,267	(2,939,544)	-	-	-	57,960	15,173	2,686
Govt Center	-	10,098	141,726	857	-	2,042	35,910	(798,468)	-	-	-	333	695
County Annex	-	4,931	110,856	948	-	2,269	16,262	-	(699,960)	-	-	121	662
Satellite Building	2,651	-	-	-	-	-	9,493	84,402	-	(200,729)	-	-	125
Admin Building	-	-	-	-	17	-	2,202	-	-	-	(142,717)	271	29
Information Services	144,168	187,809	314,632	2,315	2,997	4,770	124,529	-	-	-	-	(2,009,319)	1,291
Commissioners	55,559	4,191	271,883	1,055	1,180	1,814	51,311	-	-	-	-	16,041	(1,079,972)
Solicitor	9,899	27	64,735	302	210	454	9,143	-	-	-	-	68	259
Purchasing	30,419	684	32,464	296	646	683	28,093	-	-	-	-	2,831	786
Controller	59,506	15,889	254,677	1,589	1,263	3,406	54,957	-	-	-	-	166,214	913
Treasurer	39,844	7,506	106,654	788	847	1,592	36,798	-	-	-	-	47,925	930
Human Resources	44,384	17,383	166,934	995	943	2,042	40,991	-	-	-	-	35,512	804
Payroll Office	-	-	34,444	307	-	683	-	-	-	-	-	77,896	226
Central Telephone	-	5,476	15,697	268	-	-	-	-	-	-	-	-	325
Print Shop	-	-	-	-	-	-	-	-	-	-	-	-	-
Archives	88,918	15,928	69,158	605	2,304	1,137	-	-	-	-	-	9,024	592
Risk Management	381	52	45,624	248	86	454	-	-	7,006	-	-	5,029	216
Human Services	-	-	-	1,196	-	2,496	-	-	-	-	-	42,874	1,265
Fleet Management	24,236	1,938	43,179	396	1,650	910	-	-	-	-	-	100	855
Training	42,606	-	25,672	219	905	454	39,349	-	-	-	-	411	227
Voter Registration	54,456	-	66,942	766	2,727	1,592	50,293	-	-	-	-	59,117	1,979
Tax Assessment	119,222	-	213,765	3,311	2,532	7,267	110,108	-	-	-	-	136,940	1,877
Weights & Measurers	192	-	5,636	212	44	454	-	-	3,537	-	-	1,510	150
Tax Collectors	-	-	-	2,181	-	-	-	-	-	-	-	-	1,062
Tax Claims	-	-	-	-	-	-	-	-	-	-	-	-	1,551
Recorder of Deeds	76,908	-	90,938	1,272	1,633	2,723	71,029	-	-	-	-	7,993	847
Traffic Safety	-	-	11,222	425	-	910	-	-	-	-	-	3,292	530
Traffic Safety Mir	-	-	-	-	-	-	-	-	-	-	84,757	-	-
Veteran's Affairs	3,106	-	12,351	408	347	910	-	5,475	-	11,634	-	8,400	885
Register of Wills	182,550	-	55,502	887	3,201	1,814	78,943	-	-	-	-	14,657	658
Sheriff	456,424	-	413,047	20,965	8,004	23,385	197,375	-	-	-	-	87,984	5,738
Coroner	1,329	-	48,157	447	301	910	-	-	24,432	-	-	5,094	597
Prothonotary	182,550	-	116,094	2,232	3,201	4,998	78,943	-	-	-	-	107,664	1,516
Clerk Courts	273,873	-	152,407	3,748	4,803	8,404	118,432	-	-	-	-	88,294	2,013
Public Defender	136,937	-	140,472	3,498	2,401	7,038	59,216	-	-	-	-	23,414	1,775
District Attorney	461,076	-	328,561	16,079	8,203	17,938	197,375	8,207	-	-	-	65,134	6,570
Courts	2,296,911	-	348,399	8,983	40,280	15,442	993,271	-	-	-	-	173,850	8,028
District Justices	3,882	-	343,782	8,561	3,257	19,757	-	-	71,392	-	-	5,107	6,791
Constables	-	-	-	-	-	-	-	-	-	-	-	-	6,802
Divorce Masters	53,675	-	25,066	451	941	910	23,211	-	-	-	-	16,559	310
Controlled Subst	-	-	-	-	-	-	-	-	-	-	-	-	816
Juvenile Probation	136,937	-	213,464	12,461	2,401	14,305	59,216	-	-	-	-	64,591	4,294
Adult Probation	182,550	-	315,728	18,127	3,201	20,662	78,943	-	-	-	-	71,565	4,635
Youth Development Ctr	-	-	158,213	5,253	2,430	10,444	-	-	-	-	-	1,371	2,943
Maint Adults	-	-	-	-	-	-	-	-	-	-	-	-	290
Prison	-	-	1,814,205	83,501	81,858	92,414	-	-	-	-	-	61,459	19,743
Public Safety	-	-	6,683	151	-	227	-	-	-	-	-	2,216	163
EMA	1,890	-	32,694	751	992	1,592	-	-	34,767	-	-	425	616
Radiation Act	-	-	-	-	-	-	-	-	-	-	-	-	50
HazMat	-	-	-	-	-	-	-	-	-	-	-	-	308

YORK COUNTY, PENNSYLVANIA  
Detail of Allocated Costs

Departments	Solicitor	Purchasing	Controller	Treasurer	Human Resources	Payroll Office	Central Telephone	Print Shop	Archives	Risk Management	Human Services	Fleet Management	Training *	Total Plan Allocation
Schedule Reference:	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	8,935	115	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	8	-	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	32	-	-	-	-	-	-	-	-	-	-	-
Retirement Administration	-	-	373	5	-	-	-	-	-	-	-	-	-	-
County Maintenance	10,791	15,490	19,705	286	13,341	2,870	1,683	-	-	2,565	-	1,010	1,029	-
Govt Center	-	2,385	4,845	72	3,854	808	-	-	-	722	-	2,020	245	-
County Annex	-	2,499	4,109	63	4,134	896	-	-	-	802	-	1,010	253	-
Satellite Building	-	643	1,449	19	-	-	-	-	-	-	-	-	-	-
Admin Building	-	-	342	4	-	-	-	-	-	-	-	-	421	-
Information Services	8,030	10,237	7,523	862	5,938	1,883	1,828	-	-	1,683	-	-	1,029	-
Commissioners	63,469	1,500	17,651	15,061	2,259	717	818	-	3,578	642	-	-	836	-
Solicitor	(480,195)	214	1,953	28	566	209	96	-	-	160	-	-	236	-
Purchasing	5,455	(244,344)	7,018	93	848	270	192	-	-	241	-	-	33	-
Controller	13,637	2,119	(1,381,554)	68	4,239	1,345	865	-	11,769	1,202	-	-	836	-
Treasurer	5,455	1,075	7,326	(526,270)	2,216	717	433	-	2,147	642	-	-	524	-
Human Resources	8,256	2,618	5,299	78	(901,077)	808	673	-	1,967	722	-	-	3,300	-
Payroll Office	-	577	1,303	20	879	(229,648)	192	-	3,275	241	-	-	33	-
Central Telephone	-	-	2,162	33	745	288	(78,665)	-	-	241	-	-	-	-
Print Shop	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Archives	2,728	1,528	4,145	1,096	1,712	542	53	-	(461,930)	481	-	-	2,001	-
Risk Management	2,728	608	1,574	22	587	191	158	-	-	(192,329)	-	-	203	-
Human Services	8,183	3,116	9,538	654	3,225	1,054	740	-	1,413	890	(851,663)	-	5,589	-
Fleet Management	-	1,090	7,692	103	1,732	382	-	-	-	324	-	(173,497)	228	-
Training	-	1,075	1,695	24	587	191	-	-	-	161	-	-	(208,874)	-
Voter Registration	13,637	2,821	18,228	383	3,046	766	687	-	4,814	647	-	-	70	282,971
Tax Assessment	2,728	1,309	7,539	2,195	14,732	3,225	2,751	-	3,549	2,748	-	-	3,731	639,529
Weights & Measurers	-	140	859	14	775	191	53	-	-	161	-	1,045	34	15,007
Tax Collectors	-	-	847	59	5,965	2,332	-	-	-	-	-	-	-	12,446
Tax Claims	5,492	295	17,449	9,917	-	-	-	-	-	-	-	-	-	34,704
Recorder of Deeds	2,728	1,433	4,238	663	3,762	1,213	476	-	3,435	1,051	-	-	156	272,498
Traffic Safety	-	1,387	4,218	209	1,173	382	264	-	-	324	-	1,045	-	25,381
Traffic Safety Mir	-	-	-	-	-	-	-	-	-	-	-	-	-	84,757
Veteran's Affairs	2,728	1,106	8,010	108	1,173	418	264	-	226	324	6,780	1,045	937	66,635
Register of Wills	2,728	826	4,140	536	3,464	800	740	-	24,548	647	-	-	130	376,771
Sheriff	41,904	12,044	23,357	1,310	45,376	9,904	3,121	-	3,119	8,323	-	30,304	1,535	1,393,219
Coroner	2,728	422	4,946	322	1,548	418	158	-	180	324	-	2,090	-	94,403
Prothonotary	8,183	2,961	7,901	3,244	9,683	2,238	1,746	-	26,954	1,858	-	-	564	562,530
Clerk Courts	-	4,363	7,017	804	17,506	3,771	1,746	-	47,060	3,152	-	-	2,506	739,899
Public Defender	2,728	2,368	7,526	131	13,380	2,971	2,011	-	15,515	2,505	-	-	703	424,589
District Attorney	14,845	7,479	41,187	894	30,430	7,570	6,295	-	19,992	6,383	12,540	-	2,004	1,258,762
Courts	19,092	10,003	53,898	1,069	29,695	8,016	1,164	-	16,727	6,789	-	-	530	4,032,147
District Justices	-	16,887	40,339	3,211	38,446	8,400	740	-	-	7,111	-	-	1,231	578,894
Constables	-	-	73,168	2,363	-	-	-	-	-	-	-	-	-	82,333
Divorce Masters	-	887	1,839	28	1,173	382	476	-	338	324	-	-	34	126,604
Controlled Subst	-	2,383	9,047	3,541	-	-	-	-	-	-	-	-	-	15,787
Juvenile Probation	2,728	5,921	22,861	2,663	28,736	6,071	1,640	-	4,318	5,092	-	6,270	2,030	595,999
Adult Probation	2,728	4,221	15,566	1,241	41,672	8,784	2,275	-	11,833	7,435	-	5,225	2,682	799,073
Youth Development Ctr	48,216	7,182	13,181	522	21,884	4,662	1,217	-	440	3,959	9,130	1,045	11,668	303,760
Maint Adults	-	-	3,105	40	-	-	-	-	-	-	-	-	-	3,435
Prison	34,286	12,089	59,744	1,205	190,323	39,126	9,627	-	170	33,051	-	13,584	260	2,546,645
Public Safety	-	-	1,378	762	291	97	-	-	-	81	-	-	34	12,083
EMA	10,910	10,282	4,050	420	2,052	671	1,693	-	440	567	-	6,270	190	111,272
Radiation Act	-	-	536	7	-	-	-	-	-	-	-	-	-	593
HazMat	-	-	3,308	43	-	-	-	-	-	-	-	-	-	3,659

YORK COUNTY, PENNSYLVANIA  
Detail of Allocated Costs

Departments	Solicitor	Purchasing	Controller	Treasurer	Human Resources	Payroll Office	Central Telephone	Print Shop	Archives	Risk Management	Human Services	Fleet Management	Training	Total Plan Allocation
Schedule Reference:														
Parks	13,637	13,398	29,774	5,445	16,777	3,483	423	-	-	2,909	-	21,944	893	304,527
Conservation	-	218	3,093	253	4,394	1,472	476	-	384	1,212	-	10,449	2,369	131,432
AG Land Pres	2,728	513	1,727	26	1,173	382	158	-	12	324	-	-	62	25,057
Planning	2,728	-	88	7	-	-	635	-	12	-	-	3,134	70	461,984
Coop Extension	-	-	1,150	84	3,180	1,022	1,005	-	68	890	-	5,225	1,103	130,459
Pleasant Acres	19,123	623	95,086	9,551	96,916	47,784	7,723	-	80	40,325	-	10,449	3,263	1,864,503
Human Services MLR	-	-	-	-	-	-	-	-	-	-	-	-	-	26,073
Children & Youth	68,029	12,821	93,844	7,479	59,901	13,094	1,005	-	13,099	11,071	15,313	13,584	96,259	621,133
Children & Youth MLR	-	-	-	-	-	-	-	-	-	-	-	-	-	265,937
E-911	54	12,293	35,091	3,118	39,400	9,327	6,718	-	-	7,838	-	7,316	2,204	341,105
Community Services	-	-	17	-	-	-	-	-	-	-	-	-	-	18
Liquid Fuels	-	-	2,602	438	-	-	-	-	-	-	-	5,225	-	15,939
SC Training Ctr	-	-	-	-	-	-	264	-	2,202	-	-	-	-	112,601
Agency on Aging	2,728	26,906	73,553	3,292	25,802	5,750	5,449	-	4,238	4,849	10,867	5,225	23,397	251,371
Aging MLR	-	-	-	-	-	-	-	-	-	-	-	-	-	165,875
MH/MR	10,910	12,993	61,609	3,594	53,970	12,457	1,587	-	700	10,505	12,800	2,090	23,770	371,370
MH/MR MLR	-	-	-	-	-	-	-	-	-	-	-	-	-	246,502
Health Choices	-	1,761	21,001	3,385	1,756	575	-	-	146	485	77	-	346	34,609
Health Choices MLR	-	-	-	-	-	-	-	-	-	-	-	-	-	9,072
Domestic Relations	2,728	2,523	15,264	5,191	36,036	7,570	5,290	-	13,437	6,383	-	-	2,290	130,073
Domestic Relations MLR	-	-	-	-	-	-	-	-	-	-	-	1,045	-	529,455
Weatherization	-	15	3,738	225	-	-	-	-	-	-	-	-	-	5,369
CDBG	-	-	7,588	3,023	-	-	-	-	-	-	-	-	-	11,295
Afford Housing	-	-	670	350	-	-	-	-	-	-	-	-	-	1,080
Retirement Fund	-	-	11,004	6,169	-	-	-	-	-	-	-	-	-	18,153
Drug & Alcohol	-	3,504	13,345	1,234	4,825	1,150	158	-	-	971	2,163	-	4,962	53,889
HSDf	-	-	-	-	-	-	-	-	-	-	46,010	-	-	46,010
HAP	-	-	-	-	-	-	-	-	-	-	25,872	-	-	25,872
MATP	-	-	-	-	-	-	-	-	-	-	18,321	-	-	18,321
State Food	-	-	-	-	-	-	-	-	-	-	142	-	-	142
CASSP	-	-	-	-	-	-	-	-	-	-	31,878	-	-	31,878
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	70,875	-	-	70,875
Maint Juveniles	-	-	5,120	66	-	-	-	-	-	-	-	-	-	5,663
HMIS	-	-	-	-	-	-	-	-	-	-	6,002	-	-	6,002
Other	10,100	1,193	14,296	1,418	-	3	899	-	280	(8)	(1)	3,308	61	18,717,732
Unallocated	309	-	317,735	415,312	3,800	-	-	-	219,465	-	-	-	-	1,856,362
Direct Billings	-	-	-	-	-	-	-	-	-	-	595,434	-	-	595,434
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-	42,999,556

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

<u>Department</u>	<u>Basis of Allocation</u>
<b>Building Use</b>	
Old Courthouse (Admin Center)	Net Usable Square Footage Occupied - Admin Center ( Old Courthouse)
Govt Center	Net Usable Square Footage Occupied - Government Center
New Courthouse (Judicial Center)	Net Usable Square Footage Occupied - Judicial Center
Fleet Management	Direct Allocation Based on Percentage Occupied
Annex Building	Net Usable Square Footage Occupied - Annex Building
Archives Building	Direct Allocation Based on Percentage Occupied
Satellite Building	Direct Allocation Based on Percentage Occupied
<b>Equipment Use</b>	
General Equipment	Central Services - Inventory Levels
Data Processing Equipment	Central Services - Inventory Levels
<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	
Old Courthouse (Admin Center)	Net Usable Square Footage Occupied - Courthouse
Annex Building	Net Usable Square Footage Occupied - Annex Bldg
Govt Center	Net Usable Square Footage Occupied - Govt Center
Satellite Bldg	Net Usable Square Footage Occupied - Satellite Bldg
New Courthouse (Judicial Center)	Net Usable Square Footage Occupied - Judicial Center
Other Property	Applicable Premiums by Department
Retirement Administration	
Administration	Central Services Full-Time Employees By Dept (Ex: Hum Svcs & Tax Coll)
County Maintenance	
Departmental Administration	Net Usable Square Footage Occupied
Old Courthouse (Admin Center)	Net Usable Square Footage Occupied - Courthouse
New Courthouse (Judicial Center)	Net Usable Square Footage Occupied - Judicial Center
Govt Center	
Government Center	Net Usable Square Footage Occupied
Satellite Bldg	Direct Allocation
County Annex	
County Annex	Net Usable Square Footage Occupied
Security Services	Direct Allocation
Satellite Building	
Satellite Building	Net Usable Square Footage Occupied - Satellite Building
Admin Building	
Admin Building	Net Usable Square Footage Occupied - Admin Building
Information Services	
Operations	Actual Computer Usage 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	Number of Transactions By Department (Expense & Revenue)
Budget	Employees By Department
Co-Wide Admin	Direct Allocation
Solicitor	
Solicitor	Actual Time Spent By Department
Legal Counsel	Analysis of Invoices Paid
Other Legal Counsel	
Purchasing	
Purchasing	Total Purchase Transactions (PO) By Department
Controller	
General Accounting	Transactions By Department (Expense)
Revenue Accounting	Transactions By Department (Revenue)
Retirement Admin	Full-Time Equiv Employees By Dept
Accounting Services	Transactions By Department(Expense & Revenue)
Treasurer	
Receipts	Transactions By Department (Revenue)
Check Process	Transactions By Department(Expense & Payroll Checks)
Human Resources	
Personnel Admin	Full-Time Equiv Employees By Dept (Ex:Pleasant Acres)
Benefits Admin	Full-Time Equiv Employees By Dept
Labor Relations	Full-Time Equiv Union Employees By Dept
Payroll Office	
Payroll Processing	Payroll Checks Issued By Department

YORK COUNTY, PENNSYLVANIA  
 Summary of Allocation Basis

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

**York County, Pennsylvania  
Building Use**

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

In 1957 the original Courthouse was renovated and rebuilt at a cost of \$1,800,000. Current cost including renovations, equal \$20,197,138. Of this amount 2% (\$403,943) 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 \$ 507,610 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 \$ 67,832,700. Of this amount 2% (1,356,654.) is allocable to building use charge, and is allocated to departments based on usable square footage. In addition to the building use charge \$ 3,384,916 of interest was paid to fund construction cost; interest was also allocated based on square footage.

York County also has a Government Center that is allocable to building use charge. The Government Center, a former Bon Ton building, was purchased in 1989. Current cost including renovations, equal \$8,442,168. Of this amount 3.33% (\$281,406) is allocable to building use charge, and is further allocated to departments based on departmental usage of total building square footage. In addition to the building use charge \$123,492 of interest was paid on a bond issued to fund renovation of the Government Center. The interest incurred, in a similar fashion to building cost, was allocated to departments based on departmental usage of total building square footage.

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

In 2005 the County created a new department (Fleet Management) which will service all County vehicles. The cost of this facility was \$ 2,530,234 of which 13% (\$328,930) is occupied by fleet management. Of this amount 2% (\$6,579) is allocable to building use charge, and is directly allocated to Fleet Management based on percentage of space occupied. In addition to the building use charge \$ 17,657 of interest was paid to fund construction cost; interest was also allocated based on percentage of space occupied.

The Archives Building total cost including renovations equals \$1,749,517. Of this amount 2% (\$34,990) is allocable to the building use charge. In addition to the building use charge, \$54,428 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 2007 the County replaced the roof on the Satellite Building at a cost of \$66,934. Of this amount 2% (1,339) is allocable to building use charge, and is allocated to departments based on departmental usage of the total building square footage. In addition to the building use charge \$1,312 of interest was paid on construction cost and will be allocated based on total square footage.



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

	Total	General And Administration	Old Courthouse (Admin Center)	Govt Center	New Courthouse (Judicial Center)	Fleet Management	Annex Building	Archives Building	Satellite 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	2,115,998	-	403,943	281,406	1,356,654	6,579	31,587	34,490	1339
Interest Expense	4,089,415	-	507,610	123,492	3,384,916	17,657	-	54,428	1312
	-	-	-	-	-	-	-	-	-
Functional Cost	6,205,413	-	911,553	404,898	4,741,570	24,236	31,587	88,918	2,651
Additions: 1st Central Service Centers	-	-	-	-	-	-	-	-	-
REALLOCATE ADMIN	-	-	-	-	-	-	-	-	-
Allocable Costs	6,205,413	-	911,553	404,898	4,741,570	24,236	31,587	88,918	2,651
Unallocated	-	-	-	-	-	-	-	-	-
1st Allocation	6,205,413	-	911,553	404,898	4,741,570	24,236	31,587	88,918	2,651
Additions: 2nd Central Service Centers	-	-	-	-	-	-	-	-	-
REALLOCATE ADMIN	-	-	-	-	-	-	-	-	-
Allocable Costs	-	-	-	-	-	-	-	-	-
Unallocated	-	-	-	-	-	-	-	-	-
2nd Allocation	-	-	-	-	-	-	-	-	-
Total Allocated	6,205,413	-	911,553	404,898	4,741,570	24,236	31,587	88,918	2,651

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

User Department	Total	Old Courthouse (Admin Center)	Govt Center	New Courthouse (Judicial Center)	Fleet Management	Annex Building	Archives Building	Satellite Building
County Maintenance	17,994	17,994	-	-	-	-	-	-
Govt Center	-	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-
Satellite Building	2,651	-	-	-	-	-	-	2,651
Admin Building	-	-	-	-	-	-	-	-
Information Services	144,168	126,624	-	17,544	-	-	-	-
Commissioners	55,559	55,559	-	-	-	-	-	-
Solicitor	9,899	9,899	-	-	-	-	-	-
Purchasing	30,419	30,419	-	-	-	-	-	-
Controller	59,506	59,506	-	-	-	-	-	-
Treasurer	39,844	39,844	-	-	-	-	-	-
Human Resources	44,384	44,384	-	-	-	-	-	-
Archives	88,918	-	-	-	-	-	88,918	-
Risk Management	381	-	-	-	-	381	-	-
Human Services	-	-	-	-	-	-	-	-
Fleet Management	24,236	-	-	-	24,236	-	-	-
Training	42,606	42,606	-	-	-	-	-	-
Voter Registration	54,456	54,456	-	-	-	-	-	-
Tax Assessment	119,222	119,222	-	-	-	-	-	-
Weights & Measurers	192	-	-	-	-	192	-	-
Recorder of Deeds	76,908	76,908	-	-	-	-	-	-
Register of Wills	182,550	-	-	182,550	-	-	-	-
Sheriff	456,424	-	-	456,424	-	-	-	-
Coroner	1,329	-	-	-	-	1,329	-	-
Prothonotary	182,550	-	-	182,550	-	-	-	-
Clerk Courts	273,873	-	-	273,873	-	-	-	-
Public Defender	136,937	-	-	136,937	-	-	-	-
District Attorney	461,076	-	4,652	456,424	-	-	-	-
Courts	2,296,911	-	-	2,296,911	-	-	-	-
District Justices	3,882	-	-	-	-	3,882	-	-
Divorce Masters	53,675	-	-	53,675	-	-	-	-
Juvenile Probation	136,937	-	-	136,937	-	-	-	-
Adult Probation	182,550	-	-	182,550	-	-	-	-
EMA	1,890	-	-	-	-	1,890	-	-
Conservation	2,498	-	-	-	-	2,498	-	-
AG Land Pres	252	-	-	-	-	252	-	-
Planning	234,114	234,114	-	-	-	-	-	-
Coop Extension	4,398	-	-	-	-	4,398	-	-
Human Services MLR	9,309	-	9,309	-	-	-	-	-
Children & Youth MLR	94,940	-	94,940	-	-	-	-	-
E-911	9,032	-	-	-	-	9,032	-	-
MH/MR MLR	87,980	-	87,980	-	-	-	-	-
Health Choices MLR	3,239	-	3,239	-	-	-	-	-
Domestic Relations MLR	365,148	-	-	365,148	-	-	-	-
Other	194,736	18	186,938	47	-	7,733	-	-
<b>Subtotal</b>	<b>6,205,413</b>	<b>911,553</b>	<b>404,898</b>	<b>4,741,570</b>	<b>24,236</b>	<b>31,587</b>	<b>88,918</b>	<b>2,651</b>
<b>Total</b>	<b>6,205,413</b>	<b>911,553</b>	<b>404,898</b>	<b>4,741,570</b>	<b>24,236</b>	<b>31,587</b>	<b>88,918</b>	<b>2,651</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	1,399	1.974%	17,994		17,994	-	17,994
Information Services	9,845	13.891%	126,624		126,624	-	126,624
Commissioners	4,320	6.095%	55,559		55,559	-	55,559
Solicitor	770	1.086%	9,899		9,899	-	9,899
Purchasing	2,365	3.337%	30,419		30,419	-	30,419
Controller	4,627	6.528%	59,506		59,506	-	59,506
Treasurer	3,098	4.371%	39,844		39,844	-	39,844
Human Resources	3,451	4.869%	44,384		44,384	-	44,384
Training	3,313	4.674%	42,606		42,606	-	42,606
Voter Registration	4,234	5.974%	54,456		54,456	-	54,456
Tax Assessment	9,270	13.079%	119,222		119,222	-	119,222
Recorder of Deeds	5,980	8.437%	76,908		76,908	-	76,908
Planning	18,203	25.683%	234,114		234,114	-	234,114
Other		0.000%	18		18	-	18
<b>Subtotal</b>	<b>70,875</b>	<b>100.000%</b>	<b>911,553</b>	<b>-</b>	<b>911,553</b>	<b>-</b>	<b>911,553</b>
<b>Second Allocation Total</b>	<b>70,875</b>						
<b>Total</b>	<b>70,875</b>	<b>100.000%</b>	<b>911,553</b>	<b>-</b>	<b>911,553</b>	<b>-</b>	<b>911,553</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  
Govt Center**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	667	0.767%	3,106		3,106	-	3,106
District Attorney	1,000	1.149%	4,652		4,652	-	4,652
Human Services MLR	2,000	2.299%	9,309		9,309	-	9,309
Children & Youth MLR	20,400	23.448%	94,940		94,940	-	94,940
Aging MLR	3,166	3.639%	14,734		14,734	-	14,734
MH/MR MLR	18,904	21.729%	87,980		87,980	-	87,980
Health Choices MLR	696	0.800%	3,239		3,239	-	3,239
Other	40,167	46.169%	186,938		186,938	-	186,938
<hr/>							
Subtotal	87,000	100.000%	404,898	-	404,898	-	404,898
Second Allocation Total	87,000						
<hr/>							
Total	87,000	100.000%	404,898	-	404,898	-	404,898

(A) Alloc basis:

Net Usable Square Footage Occupied - Government Center

Source:

Building Maintenance

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	17,544		17,544	-	17,544
Register of Wills	8,000	3.850%	182,550		182,550	-	182,550
Sheriff	20,000	9.626%	456,424		456,424	-	456,424
Prothonotary	8,000	3.850%	182,550		182,550	-	182,550
Clerk Courts	12,000	5.776%	273,873		273,873	-	273,873
Public Defender	6,000	2.888%	136,937		136,937	-	136,937
District Attorney	20,000	9.626%	456,424		456,424	-	456,424
Courts	100,648	48.442%	2,296,911		2,296,911	-	2,296,911
Divorce Masters	2,352	1.132%	53,675		53,675	-	53,675
Juvenile Probation	6,000	2.888%	136,937		136,937	-	136,937
Adult Probation	8,000	3.850%	182,550		182,550	-	182,550
Domestic Relations MLR	16,000	7.701%	365,148		365,148	-	365,148
Other		0.000%	47		47	-	47
Subtotal	207,768	100.000%	4,741,570	-	4,741,570	-	4,741,570
Second Allocation Total	207,768						
Total	207,768	100.000%	4,741,570	-	4,741,570	-	4,741,570

(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%	24,236		24,236	-	24,236
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	24,236	-	24,236	-	24,236
Second Allocation	100						
<hr/>							
Total	100	100.000%	24,236	-	24,236	-	24,236

(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
Risk Management	475	1.206%	381		381	-	381
Weights & Measurers	240	0.609%	192		192	-	192
Coroner	1,657	4.206%	1,329		1,329	-	1,329
District Justices	4,842	12.290%	3,882		3,882	-	3,882
EMA	2,358	5.985%	1,890		1,890	-	1,890
Conservation	3,116	7.909%	2,498		2,498	-	2,498
AG Land Pres	314	0.797%	252		252	-	252
Coop Extension	5,485	13.922%	4,398		4,398	-	4,398
E-911	11,265	28.594%	9,032		9,032	-	9,032
Other	9,645	24.482%	7,733		7,733	-	7,733
<b>Subtotal</b>	<b>39,397</b>	<b>100.000%</b>	<b>31,587</b>	<b>-</b>	<b>31,587</b>	<b>-</b>	<b>31,587</b>
Second Allocation	39,397						
<b>Total</b>	<b>39,397</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%	88,918		88,918	-	88,918
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	88,918	-	88,918	-	88,918
Second Allocation	100						
Total	100	100.000%	88,918	-	88,918	-	88,918

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

Source: Controllers Office

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Satellite Building	100	100.000%	2,651		2,651	-	2,651
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	2,651	-	2,651	-	2,651
Second Allocation	100						
<hr/>							
Total	100	100.000%	2,651	-	2,651	-	2,651

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

Source: Controllers Office

**York County, Pennsylvania  
Equipment Use**

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

Data processing equipment has been assigned a 5 year useful life. As a result, use charges applicable to data processing equipment are, \$237,420 (20% of \$1,187,100). This cost is allocated to departments based on the cost of equipment inventory levels at 12/31/07.

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



2007 Actual

**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	300,927		63,507	237,420	-
Functional Cost	300,927	-	63,507	237,420	-
Additions: 1st Central Service Centers	-	-			
REALLOCATE ADMIN					
Allocable Costs	300,927	-	63,507	237,420	-
Unallocated	-				
1st Allocation	300,927	-	63,507	237,420	-
Additions: 2nd Central Service Centers	-	-			
REALLOCATE ADMIN					
Allocable Costs	-	-	-	-	-
Unallocated	-				
2nd Allocation	-	-	-	-	-
Total Allocated	300,927	-	63,507	237,420	-

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

User Department	Total	General Equipment	Data Processing Equipment	
Building Use	-	-	-	-
Equipment Use	-	-	-	-
Employee Benefits	-	-	-	-
Liability Insurance	-	-	-	-
Property Insurance	-	-	-	-
Retirement Administration	-	-	-	-
County Maintenance	20,635	20,635	-	-
Govt Center	10,098	5,834	4,264	-
County Annex	4,931	4,931	-	-
Satellite Building	-	-	-	-
Admin Building	-	-	-	-
Information Services	187,809	1,529	186,280	-
Commissioners	4,191	3,379	812	-
Solicitor	27	27	-	-
Purchasing	684	233	451	-
Controller	15,889	1,777	14,112	-
Treasurer	7,506	967	6,539	-
Human Resources	17,383	5,742	11,641	-
Payroll Office	-	-	-	-
Central Telephone	5,476	5,476	-	-
Print Shop	-	-	-	-
Archives	15,928	2,604	13,324	-
Risk Management	52	52	-	-
Human Services	-	-	-	-
Fleet Management	1,938	1,938	-	-
Training	-	-	-	-
Other	8,380	8,383	(3)	-
Subtotal	300,927	63,507	237,420	-
Total	300,927	63,507	237,420	-

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

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

(A) Alloc basis: Central Services - Inventory Levels

Source: Capital Purchases

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Govt Center	21,323	1.796%	4,264		4,264	-	4,264
Information Services	931,395	78.460%	186,280		186,280	-	186,280
Commissioners	4,056	0.342%	812		812	-	812
Purchasing	2,252	0.190%	451		451	-	451
Controller	70,560	5.944%	14,112		14,112	-	14,112
Treasurer	32,690	2.754%	6,539		6,539	-	6,539
Human Resources	58,202	4.903%	11,641		11,641	-	11,641
Archives	66,622	5.612%	13,324		13,324	-	13,324
Other		0.000%	(3)		(3)	-	(3)
<hr/>							
Subtotal	1,187,100	100.001%	237,420	-	237,420	-	237,420
Second Allocation Total	1,187,100						
<hr/>							
Total	1,187,100	100.000%	237,420	-	237,420	-	237,420

(A) Alloc basis: Central Services - Inventory Levels

Source: Capital Purchases

**York County, Pennsylvania  
Employee Benefits**

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

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

Life insurance premiums have been allocated to central service departments based on 2007 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 2007. The 2007 rate for employer contribution was 3.18% of the first \$8,000 of each employee's salary (excluding elected officials).

Social Security cost have been allocated to each central service department based on 2007 FICA wages paid by each department.

Retirees benefits were allocated to both Liquid Fuels, and General fund departments based on actual premiums paid by each department in 2007. All other funds were directly charged in 2007.

Employers' share of Workers' Compensation insurance was allocated to central service departments based on 2007 salaries and wages paid by each central service department.

Annual Retirement Contribution (ARC) payments were allocated to each central service department based on 2007 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 2007 salaries and wages paid by each central service department.

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

2007 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	27,490,451		27,490,451	27,490,451
Deductions			-	
Grant Reimbursement	(234,124)		(234,124)	
Direct Billed	<u>(943,853)</u>		<u>(943,853)</u>	
Total Deductions	(1,177,977)	-	(1,177,977)	(1,177,977)
Allocated Additions				
Commissioners		770	770	
Solicitor		-	-	
Purchasing		-	-	
Controller		8,935	8,935	
Treasurer		115	115	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	-	<u>9,820</u>	<u>9,820</u>	<u>9,820</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>26,312,474</u>	<u>9,820</u>	<u>26,322,294</u>	<u>26,322,294</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	13,855,241		13,855,241							
Retirement Contribution	5,200,468								5,200,468	
Life Insurance and Short Term Disability	357,376			179,393						177,983
Unemployment Comp	450,419				450,419					
Health - BC & BS - Retirees	2,324,175					2,324,175				
Life Insurance - Retirees	14,465					14,465				
Social Security	4,557,570						4,557,570			
Workers Comp	722,089							722,089		
Military Retirement Benefit	8,648								8,648	
<b>Departmental Expenditures</b>	<b>27,490,451</b>	<b>-</b>	<b>13,855,241</b>	<b>179,393</b>	<b>450,419</b>	<b>2,338,640</b>	<b>4,557,570</b>	<b>722,089</b>	<b>5,209,116</b>	<b>177,983</b>
<b>Cost Adjustments</b>										
Deductions	(1,177,977)		(593,703)	(7,687)	(19,301)	(100,212)	(195,294)	(30,942)	(223,213)	(7,627)
<b>Departmental Cost Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Functional Cost</b>	<b>26,312,474</b>	<b>-</b>	<b>13,261,538</b>	<b>171,706</b>	<b>431,118</b>	<b>2,238,428</b>	<b>4,362,276</b>	<b>691,147</b>	<b>4,985,903</b>	<b>170,357</b>
<b>Additions: 1st Central Service Centers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REALLOCATE ADMIN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocable Costs</b>	<b>26,312,474</b>	<b>-</b>	<b>13,261,538</b>	<b>171,706</b>	<b>431,118</b>	<b>2,238,428</b>	<b>4,362,276</b>	<b>691,147</b>	<b>4,985,903</b>	<b>170,357</b>
Unallocated	-	-	-	-	-	-	-	-	-	-
1st Allocation	26,312,474	-	13,261,538	171,706	431,118	2,238,428	4,362,276	691,147	4,985,903	170,357
<b>Additions: 2nd Central Service Centers</b>	<b>9,820</b>	<b>9,820</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>REALLOCATE ADMIN</b>	<b>-</b>	<b>(9,820)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocable Costs</b>	<b>9,820</b>	<b>-</b>	<b>4,949</b>	<b>64</b>	<b>161</b>	<b>835</b>	<b>1,628</b>	<b>258</b>	<b>1,861</b>	<b>64</b>
Unallocated	-	-	-	-	-	-	-	-	-	-
2nd Allocation	9,820	-	4,949	64	161	835	1,628	258	1,861	64
<b>Total Allocated</b>	<b>26,322,294</b>	<b>-</b>	<b>13,266,487</b>	<b>171,770</b>	<b>431,279</b>	<b>2,239,263</b>	<b>4,363,904</b>	<b>691,405</b>	<b>4,987,764</b>	<b>170,421</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
County Maintenance	383,856	183,210	1,682	9,739	53,116	60,790	11,104	62,546	1,669
Govt Center	141,726	51,474	453	2,290	50,742	16,408	3,001	16,908	450
County Annex	110,856	57,178	498	2,437	10,480	17,980	3,284	18,505	494
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	314,632	120,195	1,790	5,395	42,457	64,673	11,809	66,537	1,776
Commissioners	271,883	45,769	1,080	1,562	136,013	39,057	7,129	40,201	1,072
Solicitor	64,735	11,409	357	-	24,072	12,917	2,358	13,268	354
Purchasing	32,464	17,113	179	729	-	6,458	1,175	6,633	177
Controller	254,677	85,834	1,130	3,799	72,440	40,846	7,460	42,047	1,121
Treasurer	106,654	40,065	465	1,881	26,603	16,801	3,070	17,307	462
Human Resources	166,934	51,474	771	2,424	49,846	27,885	5,089	28,680	765
Payroll Office	34,444	17,113	203	729	-	7,332	1,334	7,532	201
Central Telephone	15,697	5,704	113	729	-	4,103	746	4,190	112
Print Shop	-	-	-	-	-	-	-	-	-
Archives	69,158	28,656	381	1,786	7,435	13,790	2,517	14,215	378
Risk Management	45,624	11,409	232	729	14,488	8,379	1,528	8,629	230
Human Services	-	-	-	-	-	-	-	-	-
Fleet Management	43,179	22,951	235	974	-	8,509	1,549	8,728	233
Training	25,672	11,409	165	729	-	5,978	1,092	6,135	164
Voter Registration	66,942	-	-	-	51,480	-	-	15,462	-
Tax Assessment	213,765	-	-	-	143,537	-	-	70,228	-
Weights & Measurers	5,636	-	-	-	-	-	-	5,636	-
Tax Collectors	-	-	-	-	-	-	-	-	-
Tax Claims	-	-	-	-	-	-	-	-	-
Recorder of Deeds	90,938	-	-	-	63,506	-	-	27,432	-
Traffic Safety	11,222	-	-	-	-	-	-	11,222	-
Traffic Safety Mlr	-	-	-	-	-	-	-	-	-
Veteran's Affairs	12,351	-	-	-	2,575	-	-	9,776	-
Register of Wills	55,502	-	-	-	29,715	-	-	25,787	-
Sheriff	413,047	-	-	-	83,256	-	-	329,791	-
Coroner	48,157	-	-	-	35,089	-	-	13,068	-
Prothonotary	116,094	-	-	-	69,059	-	-	47,035	-
Clerk Courts	152,407	-	-	-	76,045	-	-	76,362	-
Public Defender	140,472	-	-	-	35,380	-	-	105,092	-
District Attorney	328,561	-	-	-	75,732	-	-	252,829	-
Courts	348,399	-	-	-	105,894	-	-	242,505	-
District Justices	343,782	-	-	-	162,526	-	-	181,256	-
Constables	-	-	-	-	-	-	-	-	-
Divorce Masters	25,066	-	-	-	11,599	-	-	13,467	-
Controlled Subst	-	-	-	-	-	-	-	-	-
Juvenile Probation	213,464	-	-	-	42,882	-	-	170,582	-
Adult Probation	315,728	-	-	-	72,574	-	-	243,154	-
Youth Development Ctr	158,213	-	-	-	15,563	-	-	142,650	-
Maint Adults	-	-	-	-	-	-	-	-	-
Prison	1,814,205	-	-	-	475,888	-	-	1,338,317	-
Public Safety	6,683	-	-	-	-	-	-	6,683	-
EMA	32,694	-	-	-	12,294	-	-	20,400	-
Radiation Act	-	-	-	-	-	-	-	-	-
HazMat	-	-	-	-	-	-	-	-	-
Parks	159,649	-	-	-	82,987	-	-	76,662	-
Conservation	52,346	-	-	-	14,040	-	-	38,306	-
AG Land Pres	7,582	-	-	-	-	-	-	7,582	-
Planning	-	-	-	-	-	-	-	-	-
Coop Extension	26,585	-	-	-	-	-	-	26,585	-
Pleasant Acres	1,127,784	-	-	-	-	-	-	1,127,784	-

**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
Human Services MLR	-	-	-	-	-	-	-	-	-
Children & Youth	-	-	-	-	-	-	-	-	-
Children & Youth MLR	-	-	-	-	-	-	-	-	-
E-911	-	-	-	-	-	-	-	-	-
Community Services	-	-	-	-	-	-	-	-	-
Liquid Fuels	7,435	-	-	-	7,435	-	-	-	-
SC Training Ctr	75,015	-	-	-	75,015	-	-	-	-
Agency on Aging	-	-	-	-	-	-	-	-	-
Aging MLR	-	-	-	-	-	-	-	-	-
MH/MR	-	-	-	-	-	-	-	-	-
MH/MR MLR	-	-	-	-	-	-	-	-	-
Health Choices	-	-	-	-	-	-	-	-	-
Health Choices MLR	-	-	-	-	-	-	-	-	-
Domestic Relations	-	-	-	-	-	-	-	-	-
Domestic Relations MLR	-	-	-	-	-	-	-	-	-
Other	17,870,379	12,505,524	162,036	395,347	7,500	4,011,998	627,160	50	160,763
<b>Subtotal</b>	<b>26,322,294</b>	<b>13,266,487</b>	<b>171,770</b>	<b>431,279</b>	<b>2,239,263</b>	<b>4,363,904</b>	<b>691,405</b>	<b>4,987,764</b>	<b>170,421</b>
<b>Total</b>	<b>26,322,294</b>	<b>13,266,487</b>	<b>171,770</b>	<b>431,279</b>	<b>2,239,263</b>	<b>4,363,904</b>	<b>691,405</b>	<b>4,987,764</b>	<b>170,421</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
County Maintenance	32	1.381%	183,142		183,142	68	183,210
Govt Center	9	0.388%	51,455		51,455	19	51,474
County Annex	10	0.431%	57,157		57,157	21	57,178
Information Services	21	0.906%	120,150		120,150	45	120,195
Commissioners	8	0.345%	45,752		45,752	17	45,769
Solicitor	2	0.086%	11,405		11,405	4	11,409
Purchasing	3	0.129%	17,107		17,107	6	17,113
Controller	15	0.647%	85,802		85,802	32	85,834
Treasurer	7	0.302%	40,050		40,050	15	40,065
Human Resources	9	0.388%	51,455		51,455	19	51,474
Payroll Office	3	0.129%	17,107		17,107	6	17,113
Central Telephone	1	0.043%	5,702		5,702	2	5,704
Print Shop	-	0.000%	-		-	-	-
Archives	5	0.216%	28,645		28,645	11	28,656
Risk Management	2	0.086%	11,405		11,405	4	11,409
Fleet Management	4	0.173%	22,942		22,942	9	22,951
Training	2	0.086%	11,405		11,405	4	11,409
Other	2,185	94.262%	12,500,857		12,500,857	4,667	12,505,524
<b>Subtotal</b>	<b>2,318</b>	<b>100.000%</b>	<b>13,261,538</b>	<b>-</b>	<b>13,261,538</b>	<b>4,949</b>	<b>13,266,487</b>
<b>Second Allocation Total</b>	<b>2,318</b>						
<b>Total</b>	<b>2,318</b>	<b>100.000%</b>	<b>13,261,538</b>	<b>-</b>	<b>13,261,538</b>	<b>4,949</b>	<b>13,266,487</b>

(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
County Maintenance	830,077	0.979%	1,681		1,681	1	1,682
Govt Center	224,112	0.264%	453		453	-	453
County Annex	245,727	0.290%	498		498	-	498
Information Services	882,971	1.042%	1,789		1,789	1	1,790
Commissioners	533,197	0.629%	1,080		1,080	-	1,080
Solicitor	176,242	0.208%	357		357	-	357
Purchasing	88,097	0.104%	179		179	-	179
Controller	557,637	0.658%	1,130		1,130	-	1,130
Treasurer	229,486	0.271%	465		465	-	465
Human Resources	380,543	0.449%	771		771	-	771
Payroll Office	99,996	0.118%	203		203	-	203
Central Telephone	55,722	0.066%	113		113	-	113
Print Shop	-	0.000%	-		-	-	-
Archives	188,310	0.222%	381		381	-	381
Risk Management	114,226	0.135%	232		232	-	232
Fleet Management	115,964	0.137%	235		235	-	235
Training	81,501	0.096%	165		165	-	165
Other	79,951,622	94.332%	161,974		161,974	62	162,036
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Subtotal	84,755,430	100.000%	171,706	-	171,706	64	171,770
Second Allocation Total	84,755,430						
<hr/>							
Total	84,755,430	100.000%	171,706	-	171,706	64	171,770

(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
County Maintenance	10,169	2.258%	9,735		9,735	4	9,739
Govt Center	2,391	0.531%	2,289		2,289	1	2,290
County Annex	2,544	0.565%	2,436		2,436	1	2,437
Information Services	5,634	1.251%	5,393		5,393	2	5,395
Commissioners	1,630	0.362%	1,561		1,561	1	1,562
Purchasing	763	0.169%	729		729	-	729
Controller	3,967	0.881%	3,798		3,798	1	3,799
Treasurer	1,965	0.436%	1,880		1,880	1	1,881
Human Resources	2,530	0.562%	2,423		2,423	1	2,424
Payroll Office	763	0.169%	729		729	-	729
Central Telephone	763	0.169%	729		729	-	729
Print Shop	-	0.000%	-		-	-	-
Archives	1,865	0.414%	1,785		1,785	1	1,786
Risk Management	763	0.169%	729		729	-	729
Fleet Management	1,018	0.226%	974		974	-	974
Training	763	0.169%	729		729	-	729
Other	412,891	91.668%	395,199		395,199	148	395,347
Subtotal	450,419	100.000%	431,118	-	431,118	161	431,279
Second Allocation Total	450,419						
Total	450,419	100.000%	431,118	-	431,118	161	431,279

(A) Alloc basis

Central Services Premiums Paid (Ex: Hum Svcs)

Source:

Contribution Rate

## YORK COUNTY, PENNSYLVANIA

Employee Benefits  
Detail Allocation of  
Retiree Benefits

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	53,137	2.372%	53,096		53,096	20	53,116
Govt Center	50,773	2.266%	50,723		50,723	19	50,742
County Annex	10,485	0.468%	10,476		10,476	4	10,480
Information Services	42,486	1.896%	42,441		42,441	16	42,457
Commissioners	136,073	6.074%	135,962		135,962	51	136,013
Solicitor	24,076	1.075%	24,063		24,063	9	24,072
Controller	72,480	3.235%	72,413		72,413	27	72,440
Treasurer	26,610	1.188%	26,593		26,593	10	26,603
Human Resources	49,862	2.226%	49,827		49,827	19	49,846
Archives	7,449	0.332%	7,432		7,432	3	7,435
Risk Management	14,493	0.647%	14,483		14,483	5	14,488
Voter Registration	51,510	2.299%	51,461		51,461	19	51,480
Tax Assessment	143,615	6.410%	143,483		143,483	54	143,537
Recorder of Deeds	63,542	2.836%	63,482		63,482	24	63,506
Veteran's Affairs	2,578	0.115%	2,574		2,574	1	2,575
Register of Wills	29,736	1.327%	29,704		29,704	11	29,715
Sheriff	83,299	3.718%	83,225		83,225	31	83,256
Coroner	35,104	1.567%	35,076		35,076	13	35,089
Prothonotary	69,084	3.084%	69,033		69,033	26	69,059
Clerk Courts	76,096	3.396%	76,017		76,017	28	76,045
Public Defender	35,394	1.580%	35,367		35,367	13	35,380
District Attorney	75,771	3.382%	75,704		75,704	28	75,732
Courts	105,954	4.729%	105,855		105,855	39	105,894
District Justices	162,615	7.258%	162,465		162,465	61	162,526
Divorce Masters	11,601	0.518%	11,595		11,595	4	11,599
Juvenile Probation	42,909	1.915%	42,866		42,866	16	42,882
Adult Probation	72,608	3.241%	72,547		72,547	27	72,574
Youth Development Ctr	15,571	0.695%	15,557		15,557	6	15,563
Prison	476,127	21.252%	475,711		475,711	177	475,888
EMA	12,294	0.549%	12,289		12,289	5	12,294
Parks	83,027	3.706%	82,956		82,956	31	82,987
Conservation	14,053	0.627%	14,035		14,035	5	14,040
Liquid Fuels	7,447	0.332%	7,432		7,432	3	7,435
SC Training Ctr	75,050	3.350%	74,987		74,987	28	75,015
Other	7,517	0.336%	7,498		7,498	2	7,500
<b>Subtotal</b>	<b>2,240,426</b>	<b>100.000%</b>	<b>2,238,428</b>	<b>-</b>	<b>2,238,428</b>	<b>835</b>	<b>2,239,263</b>

2007 Actual

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
Second Allocation Total	2,240,426						
Total	2,240,426	100.000%	2,238,428	-	2,238,428	835	2,239,263

(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
County Maintenance	830,077	1.393%	60,767		60,767	23	60,790
Govt Center	224,112	0.376%	16,402		16,402	6	16,408
County Annex	245,727	0.412%	17,973		17,973	7	17,980
Information Services	882,971	1.482%	64,649		64,649	24	64,673
Commissioners	533,197	0.895%	39,042		39,042	15	39,057
Solicitor	176,242	0.296%	12,912		12,912	5	12,917
Purchasing	88,097	0.148%	6,456		6,456	2	6,458
Controller	557,637	0.936%	40,831		40,831	15	40,846
Treasurer	229,486	0.385%	16,795		16,795	6	16,801
Human Resources	380,543	0.639%	27,875		27,875	10	27,885
Payroll Office	99,996	0.168%	7,329		7,329	3	7,332
Central Telephone	55,722	0.094%	4,101		4,101	2	4,103
Print Shop	-	0.000%	-		-	-	-
Archives	188,310	0.316%	13,785		13,785	5	13,790
Risk Management	114,226	0.192%	8,376		8,376	3	8,379
Fleet Management	115,964	0.195%	8,506		8,506	3	8,509
Training	81,501	0.137%	5,976		5,976	2	5,978
Other	54,772,270	91.937%	4,010,501		4,010,501	1,497	4,011,998
Subtotal	59,576,078	100.000%	4,362,276	-	4,362,276	1,628	4,363,904
Second Allocation Total	59,576,078						
Total	59,576,078	100.000%	4,362,276	-	4,362,276	1,628	4,363,904

(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
County Maintenance	830,077	1.606%	11,100		11,100	4	11,104
Govt Center	224,112	0.434%	3,000		3,000	1	3,001
County Annex	245,727	0.475%	3,283		3,283	1	3,284
Information Services	882,971	1.708%	11,805		11,805	4	11,809
Commissioners	533,197	1.031%	7,126		7,126	3	7,129
Solicitor	176,242	0.341%	2,357		2,357	1	2,358
Purchasing	88,097	0.170%	1,175		1,175	-	1,175
Controller	557,637	1.079%	7,457		7,457	3	7,460
Treasurer	229,486	0.444%	3,069		3,069	1	3,070
Human Resources	380,543	0.736%	5,087		5,087	2	5,089
Payroll Office	99,996	0.193%	1,334		1,334	-	1,334
Central Telephone	55,722	0.108%	746		746	-	746
Print Shop	-	0.000%	-		-	-	-
Archives	188,310	0.364%	2,516		2,516	1	2,517
Risk Management	114,226	0.221%	1,527		1,527	1	1,528
Fleet Management	115,964	0.224%	1,548		1,548	1	1,549
Training	81,501	0.158%	1,092		1,092	-	1,092
Other	46,889,130	90.707%	626,925		626,925	235	627,160
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Subtotal	51,692,938	100.000%	691,147	-	691,147	258	691,405
Second Allocation Total	51,692,938						
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Total	51,692,938	100.000%	691,147	-	691,147	258	691,405

(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
County Maintenance	830,077	1.254%	62,523		62,523	23	62,546
Govt Center	224,112	0.339%	16,902		16,902	6	16,908
County Annex	245,727	0.371%	18,498		18,498	7	18,505
Information Services	882,971	1.334%	66,512		66,512	25	66,537
Commissioners	533,197	0.806%	40,186		40,186	15	40,201
Solicitor	176,242	0.266%	13,263		13,263	5	13,268
Purchasing	88,097	0.133%	6,631		6,631	2	6,633
Controller	557,637	0.843%	42,031		42,031	16	42,047
Treasurer	229,486	0.347%	17,301		17,301	6	17,307
Human Resources	380,543	0.575%	28,669		28,669	11	28,680
Payroll Office	99,996	0.151%	7,529		7,529	3	7,532
Central Telephone	55,722	0.084%	4,188		4,188	2	4,190
Print Shop	-	0.000%	-		-	-	-
Archives	188,310	0.285%	14,210		14,210	5	14,215
Risk Management	114,226	0.173%	8,626		8,626	3	8,629
Fleet Management	115,964	0.175%	8,725		8,725	3	8,728
Training	81,501	0.123%	6,133		6,133	2	6,135
Voter Registration	204,957	0.310%	15,456		15,456	6	15,462
Tax Assessment	931,924	1.408%	70,202		70,202	26	70,228
Weights & Measurers	74,464	0.113%	5,634		5,634	2	5,636
Recorder of Deeds	364,059	0.550%	27,422		27,422	10	27,432
Traffic Safety	148,818	0.225%	11,218		11,218	4	11,222
Veteran's Affairs	129,455	0.196%	9,772		9,772	4	9,776
Register of Wills	341,977	0.517%	25,777		25,777	10	25,787
Sheriff	4,375,153	6.612%	329,668		329,668	123	329,791
Coroner	173,578	0.262%	13,063		13,063	5	13,068
Prothonotary	623,901	0.943%	47,017		47,017	18	47,035
Clerk Courts	1,012,886	1.531%	76,334		76,334	28	76,362
Public Defender	1,394,593	2.107%	105,053		105,053	39	105,092
District Attorney	3,354,721	5.069%	252,735		252,735	94	252,829
Courts	3,217,712	4.862%	242,415		242,415	90	242,505
District Justices	2,405,061	3.634%	181,188		181,188	68	181,256
Divorce Masters	178,459	0.270%	13,462		13,462	5	13,467
Juvenile Probation	2,262,917	3.420%	170,518		170,518	64	170,582
Adult Probation	3,226,090	4.875%	243,063		243,063	91	243,154
Youth Development Ctr	1,892,680	2.860%	142,597		142,597	53	142,650
Prison	17,756,168	26.832%	1,337,818		1,337,818	499	1,338,317
Public Safety	88,721	0.134%	6,681		6,681	2	6,683
EMA	270,403	0.409%	20,392		20,392	8	20,400
Parks	1,017,252	1.537%	76,633		76,633	29	76,662

2007 Actual

**Employee Benefits  
Detail Allocation of  
Retirement Contribution**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Conservation	508,396	0.768%	38,292		38,292	14	38,306
AG Land Pres	100,743	0.152%	7,579		7,579	3	7,582
Coop Extension	352,892	0.533%	26,575		26,575	10	26,585
Pleasant Acres	14,963,097	22.611%	1,127,363		1,127,363	421	1,127,784
Other		0.000%	49		49	1	50
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Subtotal	66,174,885	100.000%	4,985,903	-	4,985,903	1,861	4,987,764
Second Allocation Total	66,174,885						
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Total	66,174,885	100.000%	4,985,903	-	4,985,903	1,861	4,987,764

(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
County Maintenance	830,077	0.979%	1,668		1,668	1	1,669
Govt Center	224,112	0.264%	450		450	-	450
County Annex	245,727	0.290%	494		494	-	494
Information Services	882,971	1.042%	1,775		1,775	1	1,776
Commissioners	533,197	0.629%	1,072		1,072	-	1,072
Solicitor	176,242	0.208%	354		354	-	354
Purchasing	88,097	0.104%	177		177	-	177
Controller	557,637	0.658%	1,121		1,121	-	1,121
Treasurer	229,486	0.271%	462		462	-	462
Human Resources	380,543	0.449%	765		765	-	765
Payroll Office	99,996	0.118%	201		201	-	201
Central Telephone	55,722	0.066%	112		112	-	112
Print Shop	-	0.000%	-		-	-	-
Archives	188,310	0.222%	378		378	-	378
Risk Management	114,226	0.135%	230		230	-	230
Fleet Management	115,964	0.137%	233		233	-	233
Training	81,501	0.096%	164		164	-	164
Other	79,951,622	94.332%	160,701		160,701	62	160,763
<b>Subtotal</b>	<b>84,755,430</b>	<b>100.000%</b>	<b>170,357</b>	<b>-</b>	<b>170,357</b>	<b>64</b>	<b>170,421</b>
<b>Second Allocation Total</b>	<b>84,755,430</b>						
<b>Total</b>	<b>84,755,430</b>	<b>100.000%</b>	<b>170,357</b>	<b>-</b>	<b>170,357</b>	<b>64</b>	<b>170,421</b>

(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 2007 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**  
**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	61,761		61,761			
Public Officials	134,690			134,690		
Crime	5,074			5,074		
Automobile	25,173				25,173	
Law Enforcement	69,248					69,248
Departmental Expenditures	295,946	-	61,761	139,764	25,173	69,248
<u>Cost Adjustments</u>						
Deductions	(25,173)				(25,173)	
Departmental Cost Adjustments	-					
Functional Cost	270,773	-	61,761	139,764	-	69,248
Additions: 1st Central Service Centers	-	-				
REALLOCATE ADMIN						
Allocable Costs	270,773	-	61,761	139,764	-	69,248
Unallocated	-					
1st Allocation	270,773	-	61,761	139,764	-	69,248
Additions: 2nd Central Services Centers	9	9				
REALLOCATE ADMIN		(9)	2	5	-	2
Allocable Costs	9	-	2	5	-	2
Unallocated	-					
2nd Allocation	9	-	2	5	-	2
Total Allocated	270,782	-	61,763	139,769	-	69,250

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
County Maintenance	3,074	730	2,344	-	-
Govt Center	857	197	660	-	-
County Annex	948	216	732	-	-
Information Services	2,315	776	1,539	-	-
Commissioners	1,055	469	586	-	-
Solicitor	302	155	147	-	-
Purchasing	296	77	219	-	-
Controller	1,589	490	1,099	-	-
Treasurer	788	202	586	-	-
Human Resources	995	335	660	-	-
Payroll Office	307	88	219	-	-
Central Telephone	268	49	219	-	-
Print Shop	-	-	-	-	-
Archives	605	166	439	-	-
Risk Management	248	101	147	-	-
Human Services	1,196	390	806	-	-
Fleet Management	396	102	294	-	-
Training	219	72	147	-	-
Voter Registration	766	180	586	-	-
Tax Assessment	3,311	820	2,491	-	-
Weights & Measurers	212	65	147	-	-
Tax Claims	-	-	-	-	-
Recorder of Deeds	1,272	320	952	-	-
Traffic Safety Mlr	-	-	-	-	-
Veteran's Affairs	408	114	294	-	-
Register of Wills	887	301	586	-	-
Sheriff	20,965	3,847	7,544	-	9,574
Coroner	447	153	294	-	-
Prothonotary	2,232	548	1,684	-	-
Clerk Courts	3,748	891	2,857	-	-
Public Defender	3,498	1,227	2,271	-	-
District Attorney	16,079	2,950	5,786	-	7,343
Courts	8,983	2,829	6,154	-	-
District Justices	8,561	2,115	6,446	-	-
Constables	-	-	-	-	-
Divorce Masters	451	157	294	-	-
Controlled Subst	-	-	-	-	-
Juvenile Probation	12,461	1,990	4,615	-	5,856
Adult Probation	18,127	2,837	6,739	-	8,551
Maint Adults	-	-	-	-	-
Prison	83,501	15,615	29,961	-	37,925
Public Safety	151	78	73	-	-
Radiation Act	-	-	-	-	-

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
HazMat	-	-	-	-	-
Parks	3,531	894	2,637	-	-
Conservation	1,546	447	1,099	-	-
Planning	-	-	-	-	-
Human Services MLR	-	-	-	-	-
Children & Youth	14,061	4,026	10,035	-	-
Children & Youth MLR	-	-	-	-	-
E-911	10,420	3,314	7,106	-	-
Community Services	-	-	-	-	-
SC Training Ctr	-	-	-	-	-
Aging MLR	-	-	-	-	-
MH/MR MLR	-	-	-	-	-
Health Choices MLR	-	-	-	-	-
Domestic Relations MLR	-	-	-	-	-
Retirement Fund	-	-	-	-	-
Other	-	-	(1)	-	1
<b>Subtotal</b>	<b>270,782</b>	<b>61,763</b>	<b>139,769</b>	<b>-</b>	<b>69,250</b>
<b>Total</b>	<b>270,782</b>	<b>61,763</b>	<b>139,769</b>	<b>-</b>	<b>69,250</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
County Maintenance	830,077	1.182%	730		730	-	730
Govt Center	224,112	0.319%	197		197	-	197
County Annex	245,727	0.350%	216		216	-	216
Information Services	882,971	1.257%	776		776	-	776
Commissioners	533,197	0.759%	469		469	-	469
Solicitor	176,242	0.251%	155		155	-	155
Purchasing	88,097	0.125%	77		77	-	77
Controller	557,637	0.794%	490		490	-	490
Treasurer	229,486	0.327%	202		202	-	202
Human Resources	380,543	0.542%	335		335	-	335
Payroll Office	99,996	0.142%	88		88	-	88
Central Telephone	55,722	0.079%	49		49	-	49
Print Shop	-	0.000%	-		-	-	-
Archives	188,310	0.268%	166		166	-	166
Risk Management	114,226	0.163%	101		101	-	101
Human Services	443,549	0.632%	390		390	-	390
Fleet Management	115,964	0.165%	102		102	-	102
Training	81,501	0.116%	72		72	-	72
Voter Registration	204,957	0.292%	180		180	-	180
Tax Assessment	931,924	1.327%	820		820	-	820
Weights & Measurers	74,464	0.106%	65		65	-	65
Tax Collectors	481,150	0.685%	423		423	-	423
Recorder of Deeds	364,059	0.518%	320		320	-	320
Traffic Safety	148,818	0.212%	131		131	-	131
Veteran's Affairs	129,455	0.184%	114		114	-	114
Register of Wills	341,977	0.487%	301		301	-	301
Sheriff	4,375,153	6.229%	3,847		3,847	-	3,847
Coroner	173,578	0.247%	153		153	-	153
Prothonotary	623,901	0.888%	548		548	-	548
Clerk Courts	1,012,886	1.442%	891		891	-	891
Public Defender	1,394,593	1.986%	1,227		1,227	-	1,227
District Attorney	3,354,721	4.776%	2,950		2,950	-	2,950
Courts	3,217,712	4.581%	2,829		2,829	-	2,829
District Justices	2,405,061	3.424%	2,115		2,115	-	2,115
Divorce Masters	178,459	0.254%	157		157	-	157
Juvenile Probation	2,262,917	3.222%	1,990		1,990	-	1,990
Adult Probation	3,226,090	4.593%	2,837		2,837	-	2,837
Youth Development Ctr	1,892,680	2.695%	1,664		1,664	-	1,664
Prison	17,756,162	25.281%	15,614		15,614	1	15,615
Public Safety	88,721	0.126%	78		78	-	78
EMA	270,403	0.385%	238		238	-	238

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Parks	1,017,252	1.448%	894		894	-	894
Conservation	508,396	0.724%	447		447	-	447
AG Land Pres	100,743	0.143%	88		88	-	88
Coop Extension	352,892	0.502%	310		310	-	310
Children & Youth	4,578,268	6.518%	4,026		4,026	-	4,026
E-911	3,768,512	5.366%	3,314		3,314	-	3,314
Agency on Aging	2,332,588	3.321%	2,051		2,051	-	2,051
MH/MR	4,308,853	6.135%	3,789		3,789	-	3,789
Health Choices	250,252	0.356%	220		220	-	220
Domestic Relations	2,471,466	3.519%	2,173		2,173	-	2,173
Drug & Alcohol	389,462	0.555%	343		343	-	343
Other		0.000%	(1)		(1)	1	-
<b>Subtotal</b>	<b>70,235,882</b>	<b>100.000%</b>	<b>61,761</b>	<b>-</b>	<b>61,761</b>	<b>2</b>	<b>61,763</b>
<b>Second Allocation Total</b>	<b>70,235,882</b>						
<b>Total</b>	<b>70,235,882</b>	<b>100.000%</b>	<b>61,761</b>	<b>-</b>	<b>61,761</b>	<b>2</b>	<b>61,763</b>

(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
County Maintenance	32.00	1.677%	2,344		2,344	-	2,344
Govt Center	9.00	0.472%	660		660	-	660
County Annex	10.00	0.524%	732		732	-	732
Information Services	21.00	1.101%	1,539		1,539	-	1,539
Commissioners	8.00	0.419%	586		586	-	586
Solicitor	2.00	0.105%	147		147	-	147
Purchasing	3.00	0.157%	219		219	-	219
Controller	15.00	0.786%	1,099		1,099	-	1,099
Treasurer	8.00	0.419%	586		586	-	586
Human Resources	9.00	0.472%	660		660	-	660
Payroll Office	3.00	0.157%	219		219	-	219
Central Telephone	3.00	0.157%	219		219	-	219
Print Shop	-	0.000%	-		-	-	-
Archives	6.00	0.314%	439		439	-	439
Risk Management	2.00	0.105%	147		147	-	147
Human Services	11.00	0.577%	806		806	-	806
Fleet Management	4.00	0.210%	294		294	-	294
Training	2.00	0.105%	147		147	-	147
Voter Registration	8.00	0.419%	586		586	-	586
Tax Assessment	34.00	1.782%	2,491		2,491	-	2,491
Weights & Measurers	2.00	0.105%	147		147	-	147
Tax Collectors	24.00	1.258%	1,758		1,758	-	1,758
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	13.00	0.681%	952		952	-	952
Traffic Safety	4.00	0.210%	294		294	-	294
Veteran's Affairs	4.00	0.210%	294		294	-	294
Register of Wills	8.00	0.419%	586		586	-	586
Sheriff	103.00	5.398%	7,544		7,544	-	7,544
Coroner	4.00	0.210%	294		294	-	294
Prothonotary	23.00	1.205%	1,684		1,684	-	1,684
Clerk Courts	39.00	2.044%	2,857		2,857	-	2,857
Public Defender	31.00	1.625%	2,271		2,271	-	2,271
District Attorney	79.00	4.140%	5,786		5,786	-	5,786
Courts	84.00	4.403%	6,154		6,154	-	6,154
District Justices	88.00	4.612%	6,446		6,446	-	6,446
Divorce Masters	4.00	0.210%	294		294	-	294
Juvenile Probation	63.00	3.30%	4,615		4,615	-	4,615
Adult Probation	92.00	4.82%	6,739		6,739	-	6,739
Youth Development Ctr	49.00	2.57%	3,589		3,589	-	3,589

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
Prison	409.00	21.44%	29,960		29,960	1	29,961
Public Safety	1.00	0.05%	73		73	-	73
EMA	7.00	0.37%	513		513	-	513
Parks	36.00	1.89%	2,637		2,637	-	2,637
Conservation	15.00	0.79%	1,099		1,099	-	1,099
AG Land Pres	4.00	0.21%	294		294	-	294
Coop Extension	11.00	0.58%	806		806	-	806
Children & Youth	137.00	7.18%	10,035		10,035	-	10,035
E-911	97.00	5.08%	7,106		7,106	-	7,106
Agency on Aging	60.00	3.15%	4,396		4,396	-	4,396
MH/MR	130.00	6.81%	9,522		9,522	-	9,522
Health Choices	6.00	0.31%	439		439	-	439
Domestic Relations	79.00	4.14%	5,786		5,786	-	5,786
Drug & Alcohol	12.00	0.63%	879		879	-	879
Other		0.00%	(5)		(5)	4	(1)
Subtotal	1,908	100.00%	139,764	-	139,764	5	139,769
Second Allocation Total	1,908						
Total	1,908	100.00%	139,764	-	139,764	5	139,769

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

Source: Payroll Statistics

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Sheriff	103	13.826%	9,574		9,574	-	9,574
District Attorney	79	10.604%	7,343		7,343	-	7,343
Juvenile Probation	63	8.456%	5,856		5,856	-	5,856
Adult Probation	92	12.349%	8,551		8,551	-	8,551
Prison	408	54.765%	37,924		37,924	1	37,925
Other		0.000%	-		-	1	1
<hr/>							
Subtotal	745	100.000%	69,248	-	69,248	2	69,250
Second Allocation Total	745						
<hr/>							
Total	745	100.000%	69,248	-	69,248	2	69,250

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

Source: Insurance Policy & Payroll Statistics

**York County, Pennsylvania  
Property Insurance**

The County purchases a wide variety of liability insurance, to protect itself as a property owner.

Cost of commercial property coverage are assigned to the Courthouse, Judicial Center, Annex Building, Government Center, Satellite Building and Various other buildings throughout the County. Allocation of the commercial property premium breakdown to various buildings is based on the statement of values provided by the County.

The costs associated with the Courthouse, Judicial Center, Annex Building, Government Center and Satellite Building have been further allocated to departments based on net useable square footage occupied by each department. Cost associated with other buildings, have been allocated to departments based on the statement of values.

The Courthouse was under major renovations during 2005 and 2006 its portion of property insurance will be allocated based on total net square footage and time occupied by each department.

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

2007 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	232,456		232,456	232,456
Deductions			-	-
			-	-
Total Deductions			-	-
Allocated Additions				
Commissioners		3	3	
Solicitor		-	-	
Purchasing		-	-	
Controller		32	32	
Treasurer		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions		<u>35</u>	<u>35</u>	<u>35</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>232,456</u>	<u>35</u>	<u>232,491</u>	<u>232,491</u>

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

	Total	General & Administration	Old Courthouse (Admin Center)	Annex Building	Govt Center	Satellite Bldg	New Courthouse (Judicial Center)	Other Property
<u>Other Expenses and Cost</u>								
Property Insurance	232,456		19,324	7,160	15,126	3,978	83,150	103,718
Boiler & Machine	-							
<hr/>								
Departmental Expenditures	232,456	-	19,324	7,160	15,126	3,978	83,150	103,718
<u>Cost Adjustments</u>								
Deductions	-							
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Departmental Cost Adjustments	-							
<hr/>								
Functional Cost	232,456	-	19,324	7,160	15,126	3,978	83,150	103,718
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Additions: 1st Central Service Centers	-	-	-					
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REALLOCATE ADMIN								
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Allocable Costs	232,456	-	19,324	7,160	15,126	3,978	83,150	103,718
Unallocated	-							
1st Allocation	232,456	-	19,324	7,160	15,126	3,978	83,150	103,718
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Additions: 2nd Central Service Centers	35	-	35					
<hr/>								
REALLOCATE ADMIN								
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Allocable Costs	35	-	35					
Unallocated	-							
2nd Allocation	35	-	35					
<hr/>								
Total Allocated	232,491	-	19,359	7,160	15,126	3,978	83,150	103,718

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

User Department	Total	Old Courthouse (Admin Center)	Annex Building	Govt Center	Satellite Bldg	New Courthouse (Judicial Center)	Other Property
County Maintenance	382	382	-	-	-	-	-
Information Services	2,997	2,689	-	-	-	308	-
Commissioners	1,180	1,180	-	-	-	-	-
Solicitor	210	210	-	-	-	-	-
Purchasing	646	646	-	-	-	-	-
Controller	1,263	1,263	-	-	-	-	-
Treasurer	847	847	-	-	-	-	-
Human Resources	943	943	-	-	-	-	-
Archives	2,304	-	-	-	-	-	2,304
Risk Management	86	-	86	-	-	-	-
Fleet Management	1,650	-	-	-	-	-	1,650
Training	905	905	-	-	-	-	-
Voter Registration	2,727	1,156	-	-	-	-	1,571
Tax Assessment	2,532	2,532	-	-	-	-	-
Weights & Measurers	44	-	44	-	-	-	-
Recorder of Deeds	1,633	1,633	-	-	-	-	-
Veteran's Affairs	347	-	-	116	231	-	-
Register of Wills	3,201	-	-	-	-	3,201	-
Sheriff	8,004	-	-	-	-	8,004	-
Coroner	301	-	301	-	-	-	-
Prothonotary	3,201	-	-	-	-	3,201	-
Clerk Courts	4,803	-	-	-	-	4,803	-
Public Defender	2,401	-	-	-	-	2,401	-
District Attorney	8,203	-	-	174	-	8,004	25
Courts	40,280	-	-	-	-	40,280	-
District Justices	3,257	-	880	-	-	-	2,377
Divorce Masters	941	-	-	-	-	941	-
Juvenile Probation	2,401	-	-	-	-	2,401	-
Adult Probation	3,201	-	-	-	-	3,201	-
Youth Development Ctr	2,430	-	-	-	-	-	2,430
Prison	81,858	-	-	-	-	-	81,858
EMA	992	-	992	-	-	-	-
Parks	5,662	-	-	-	-	-	5,662
Conservation	566	-	566	-	-	-	-
AG Land Pres	57	-	57	-	-	-	-
Planning	4,972	4,972	-	-	-	-	-
Coop Extension	997	-	997	-	-	-	-
Human Services MLR	348	-	-	348	-	-	-
Children & Youth MLR	3,560	-	-	3,547	-	-	-
E-911	2,528	-	1,484	-	-	-	1,044
Aging MLR	2,971	-	-	550	2,421	-	-
MH/MR MLR	3,364	-	-	3,287	-	-	77
Health Choices MLR	121	-	-	121	-	-	-
Domestic Relations MLR	6,403	-	-	-	-	6,403	-
Other	14,755	1	1,753	6,983	1,326	2	4,690

2007 Actual

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

User Department	Total	Old Courthouse (Admin Center)	Annex Building	Govt Center	Satellite Bldg	New Courthouse (Judicial Center)	Other Property
Subtotal	232,491	19,359	7,160	15,126	3,978	83,150	103,718
Total	232,491	19,359	7,160	15,126	3,978	83,150	103,718

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	1,399	1.974%	381		381	1	382
Information Services	9,845	13.891%	2,684		2,684	5	2,689
Commissioners	4,320	6.095%	1,178		1,178	2	1,180
Solicitor	770	1.086%	210		210		210
Purchasing	2,365	3.337%	645		645	1	646
Controller	4,627	6.528%	1,261		1,261	2	1,263
Treasurer	3,098	4.371%	845		845	2	847
Human Resources	3,451	4.869%	941		941	2	943
Training	3,313	4.674%	903		903	2	905
Voter Registration	4,234	5.974%	1,154		1,154	2	1,156
Tax Assessment	9,270	13.079%	2,527		2,527	5	2,532
Recorder of Deeds	5,980	8.437%	1,630		1,630	3	1,633
Planning	18,203	25.683%	4,963		4,963	9	4,972
Other		0.000%	2		2	(1)	1
<hr/>							
Subtotal	70,875	99.998%	19,324	-	19,324	35	19,359
Second Allocation Total	70,875						
<hr/>							
Total	70,875	100.000%	19,324	-	19,324	35	19,359

(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
Risk Management	475	1.206%	86		86	-	86
Weights & Measurers	240	0.609%	44		44	-	44
Coroner	1,657	4.206%	301		301	-	301
District Justices	4,842	12.290%	880		880	-	880
EMA	5,459	13.856%	992		992	-	992
Conservation	3,116	7.909%	566		566	-	566
AG Land Pres	314	0.797%	57		57	-	57
Coop Extension	5,485	13.922%	997		997	-	997
E-911	8,164	20.722%	1,484		1,484	-	1,484
Other	9,645	24.482%	1,753		1,753	-	1,753
Subtotal	39,397	99.999%	7,160	-	7,160	-	7,160
Second Allocation Total	39,397						
Total	39,397	100.000%	7,160	-	7,160	-	7,160

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

Source: Maintenance Dept

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	667	0.767%	116		116	-	116
District Attorney	1,000	1.149%	174		174	-	174
Human Services MLR	2,000	2.299%	348		348	-	348
Children & Youth MLR	20,400	23.448%	3,547		3,547	-	3,547
Aging MLR	3,166	3.639%	550		550	-	550
MH/MR MLR	18,904	21.729%	3,287		3,287	-	3,287
Health Choices MLR	696	0.800%	121		121	-	121
Other	40,167	46.169%	6,983		6,983	-	6,983
<hr/>							
Subtotal	87,000	99.999%	15,126	-	15,126	-	15,126
Second Allocation Total	87,000						
<hr/>							
Total	87,000	100.000%	15,126	-	15,126	-	15,126

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

Source: Maintenance Dept

2007 Actual

YORK COUNTY, PENNSYLVANIA  
Property Insurance  
Detail Allocation of  
Satellite Bldg

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	1,333	5.796%	231		231	-	231
Aging MLR	14,000	60.870%	2,421		2,421	-	2,421
Other	7,667	33.334%	1,326		1,326	-	1,326
<hr/>							
Subtotal	23,000	100.000%	3,978	-	3,978	-	3,978
Second Allocation Total	23,000						
<hr/>							
Total	23,000	100.000%	3,978	-	3,978	-	3,978

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

Source: Maintenance Dept

2007 Actual

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	308		308	-	308
Register of Wills	8,000	3.850%	3,201		3,201	-	3,201
Sheriff	20,000	9.626%	8,004		8,004	-	8,004
Prothonotary	8,000	3.850%	3,201		3,201	-	3,201
Clerk Courts	12,000	5.776%	4,803		4,803	-	4,803
Public Defender	6,000	2.888%	2,401		2,401	-	2,401
District Attorney	20,000	9.626%	8,004		8,004	-	8,004
Courts	100,648	48.442%	40,280		40,280	-	40,280
Divorce Masters	2,352	1.132%	941		941	-	941
Juvenile Probation	6,000	2.888%	2,401		2,401	-	2,401
Adult Probation	8,000	3.850%	3,201		3,201	-	3,201
Domestic Relations MLR	16,000	7.701%	6,403		6,403	-	6,403
Other		0.001%	2		2	-	2
<b>Subtotal</b>	<b>207,768</b>	<b>100.000%</b>	<b>83,150</b>	<b>-</b>	<b>83,150</b>	<b>-</b>	<b>83,150</b>
<b>Second Allocation Total</b>	<b>207,768</b>						
<b>Total</b>	<b>207,768</b>	<b>100.000%</b>	<b>83,150</b>	<b>-</b>	<b>83,150</b>	<b>-</b>	<b>83,150</b>

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

Source: Maintenance Dept

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Admin Building	17	0.016%	17		17	-	17
Archives	2,304	2.221%	2,304		2,304	-	2,304
Fleet Management	1,650	1.591%	1,650		1,650	-	1,650
Voter Registration	1,571	1.515%	1,571		1,571	-	1,571
District Attorney	25	0.024%	25		25	-	25
District Justices	2,377	2.292%	2,377		2,377	-	2,377
Youth Development Ctr	2,430	2.343%	2,430		2,430	-	2,430
Prison	81,858	78.924%	81,858		81,858	-	81,858
Parks	5,662	5.459%	5,662		5,662	-	5,662
Children & Youth MLR	14	0.013%	13		13	-	13
E-911	1,044	1.007%	1,044		1,044	-	1,044
MH/MR MLR	77	0.074%	77		77	-	77
Other	4,689	4.522%	4,690		4,690	-	4,690
<b>Subtotal</b>	<b>103,718</b>	<b>100.001%</b>	<b>103,718</b>	<b>-</b>	<b>103,718</b>	<b>-</b>	<b>103,718</b>
<b>Second Allocation Total</b>	<b>103,718</b>						
<b>Total</b>	<b>103,718</b>	<b>100.000%</b>	<b>103,718</b>	<b>-</b>	<b>103,718</b>	<b>-</b>	<b>103,718</b>

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

2007 Actual

**York County, Pennsylvania  
Retirement Administration**

All Retirement fund 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

2007 Actual

YORK COUNTY, PENNSYLVANIA  
Retirement Administration  
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	528,426		528,426	528,426
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Commissioners		32	32	
Solicitor		-	-	
Purchasing		-	-	
Controller		373	373	
Treasurer		5	5	
Human Resources		-	-	
Payroll Office		-	-	
Central Telephone		-	-	
Print Shop		-	-	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	-	<u>410</u>	<u>410</u>	<u>410</u>
Departmental Cost Adjustments	-		-	
Reclassified Fees	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>528,426</u>	<u>410</u>	<u>528,836</u>	<u>528,836</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	2,710		2,710	
<u>Other Expenses and Cost</u>				
Professional Services	525,119		525,119	
Supplies and Forms	597		597	
	-			
	-			
Departmental Expenditures	528,426	-	528,426	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Reclassified Fees	-	-		
Functional Cost	528,426	-	528,426	-
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs	528,426	-	528,426	-
Unallocated	-			
1st Allocation	528,426	-	528,426	-
Additions: 2nd Central Service Centers	410	410		
REALLOCATE ADMIN		(410)	410	-
Allocable Costs	410	-	410	-
Unallocated	-			
2nd Allocation	410	-	410	-
Total Allocated	528,836	-	528,836	-

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

User Department	Total	Administration	
County Maintenance	7,267	7,267	-
Govt Center	2,042	2,042	-
County Annex	2,269	2,269	-
Information Services	4,770	4,770	-
Commissioners	1,814	1,814	-
Solicitor	454	454	-
Purchasing	683	683	-
Controller	3,406	3,406	-
Treasurer	1,592	1,592	-
Human Resources	2,042	2,042	-
Payroll Office	683	683	-
Print Shop	-	-	-
Archives	1,137	1,137	-
Risk Management	454	454	-
Human Services	2,496	2,496	-
Voter Registration	1,592	1,592	-
Tax Assessment	7,267	7,267	-
Weights & Measurers	454	454	-
Tax Claims	-	-	-
Recorder of Deeds	2,723	2,723	-
Traffic Safety	910	910	-
Veteran's Affairs	910	910	-
Register of Wills	1,814	1,814	-
Sheriff	23,385	23,385	-
Coroner	910	910	-
Prothonotary	4,998	4,998	-
Clerk Courts	8,404	8,404	-
Public Defender	7,038	7,038	-
District Attorney	17,938	17,938	-
Courts	15,442	15,442	-
District Justices	19,757	19,757	-
Divorce Masters	910	910	-
Juvenile Probation	14,305	14,305	-
Adult Probation	20,662	20,662	-
Youth Development Ctr	10,444	10,444	-
Prison	92,414	92,414	-
Public Safety	227	227	-
EMA	1,592	1,592	-
Parks	6,584	6,584	-

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

User Department	Total	Administration	
Conservation	3,406	3,406	-
AG Land Pres	910	910	-
Coop Extension	2,269	2,269	-
Pleasant Acres	111,262	111,262	-
Children & Youth	30,879	30,879	-
E-911	21,799	21,799	-
Community Services	-	-	-
Agency on Aging	13,623	13,623	-
MH/MR	29,520	29,520	-
Health Choices	1,364	1,364	-
Domestic Relations	17,938	17,938	-
Drug & Alcohol	2,723	2,723	-
Other	(10)	(10)	-
<hr/>			
Subtotal	528,836	528,836	-
<hr/>			
Total	528,836	528,836	-

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
County Maintenance	32	1.374%	7,261		7,261	6	7,267
Govt Center	9	0.386%	2,040		2,040	2	2,042
County Annex	10	0.429%	2,267		2,267	2	2,269
Information Services	21	0.902%	4,766		4,766	4	4,770
Commissioners	8	0.343%	1,813		1,813	1	1,814
Solicitor	2	0.086%	454		454	-	454
Purchasing	3	0.129%	682		682	1	683
Controller	15	0.644%	3,403		3,403	3	3,406
Treasurer	7	0.301%	1,591		1,591	1	1,592
Human Resources	9	0.386%	2,040		2,040	2	2,042
Payroll Office	3	0.129%	682		682	1	683
Print Shop		0.000%	-		-	-	-
Archives	5	0.215%	1,136		1,136	1	1,137
Risk Management	2	0.086%	454		454	-	454
Human Services	11	0.472%	2,494		2,494	2	2,496
Fleet Management	4	0.172%	909		909	1	910
Training	2	0.086%	454		454	-	454
Voter Registration	7	0.301%	1,591		1,591	1	1,592
Tax Assessment	32	1.374%	7,261		7,261	6	7,267
Weights & Measurers	2	0.086%	454		454	-	454
Tax Claims		0.000%	-		-	-	-
Recorder of Deeds	12	0.515%	2,721		2,721	2	2,723
Traffic Safety	4	0.172%	909		909	1	910
Veteran's Affairs	4	0.172%	909		909	1	910
Register of Wills	8	0.343%	1,813		1,813	1	1,814
Sheriff	103	4.422%	23,367		23,367	18	23,385
Coroner	4	0.172%	909		909	1	910
Prothonotary	22	0.945%	4,994		4,994	4	4,998
Clerk Courts	37	1.589%	8,397		8,397	7	8,404
Public Defender	31	1.331%	7,033		7,033	5	7,038
District Attorney	79	3.392%	17,924		17,924	14	17,938
Courts	68	2.920%	15,430		15,430	12	15,442
District Justices	87	3.736%	19,742		19,742	15	19,757
Divorce Masters	4	0.172%	909		909	1	910
Juvenile Probation	63	2.705%	14,294		14,294	11	14,305
Adult Probation	91	3.907%	20,646		20,646	16	20,662
Youth Development Ctr	46	1.975%	10,436		10,436	8	10,444
Prison	407	17.475%	92,342		92,342	72	92,414
Public Safety	1	0.043%	227		227	-	227

**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
EMA	7	0.301%	1,591		1,591	1	1,592
Parks	29	1.245%	6,579		6,579	5	6,584
Conservation	15	0.644%	3,403		3,403	3	3,406
AG Land Pres	4	0.172%	909		909	1	910
Coop Extension	10	0.429%	2,267		2,267	2	2,269
Pleasant Acres	490	21.039%	111,176		111,176	86	111,262
Children & Youth	136	5.839%	30,855		30,855	24	30,879
E-911	96	4.122%	21,782		21,782	17	21,799
Community Services		0.000%	-		-	-	-
Agency on Aging	60	2.576%	13,612		13,612	11	13,623
MH/MR	130	5.582%	29,497		29,497	23	29,520
Health Choices	6	0.258%	1,363		1,363	1	1,364
Domestic Relations	79	3.392%	17,924		17,924	14	17,938
Drug & Alcohol	12	0.515%	2,721		2,721	2	2,723
Other		0.000%	(7)		(7)	(3)	(10)
<hr/>							
Subtotal	2,329	100.000%	528,426	-	528,426	410	528,836
Second Allocation Total	2,329						
<hr/>							
Total	2,329	100.000%	528,426	-	528,426	410	528,836

(A) Alloc Basis:

Central Services Full-Time Employees By Dept (Ex: Hum Svcs & Tax Coll)

Source:

Payroll Statistics

**York County, Pennsylvania  
County Maintenance Department**

The County Maintenance department is responsible for janitorial and building upkeep services provided to the Old Courthouse ( Administration Center) and New Courthouse (Judicial Center). The Supervision of Maintenance is now charged to the Department of Facilities Management and will be included in this section of the plan . Cost will be allocated based on total net square footage per building. Maintenance department Courthouse cost have been allocated to each building based on the number of months the buildings were occupied by each department.

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

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

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

2007 Actual

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

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	2,335,335		2,335,335	2,335,335
Deductions			-	
Capital Outlay	(74,400)		(74,400)	
Total Deductions	(74,400)	-	(74,400)	(74,400)
Allocated Additions				
Building Use	17,994	-	17,994	
Equipment Use	20,635	-	20,635	
Employee Benefits	383,712	144	383,856	
Liability Insurance	3,074	-	3,074	
Property Insurance	381	1	382	
Retirement Administration	7,261	6	7,267	
County Maintenance		106,494	106,494	
Admin Building		57,960	57,960	
Information Services		15,173	15,173	
Commissioners		2,686	2,686	
Solicitor		10,791	10,791	
Purchasing		15,490	15,490	
Controller		19,705	19,705	
Treasurer		286	286	
Human Resources		13,341	13,341	
Payroll Office		2,870	2,870	
Central Telephone		1,683	1,683	
Risk Management		2,565	2,565	
Human Services		-	-	
Fleet Management		1,010	1,010	
Training		1,029	1,029	
Total Allocated Additions	433,057	251,234	684,291	684,291
Departmental Cost Adjustments				
Security Services	100,812		100,812	
Total Departmental Cost Adjustments	100,812	-	100,812	100,812
Total to be Allocated	<u>2,794,804</u>	<u>251,234</u>	<u>3,046,038</u>	<u>3,046,038</u>

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

	Total	General & Administration	Departmental Administration	Old Courthouse (Admin Center)	New Courthouse (Judicial Center)
<u>Wages and Benefits</u>					
Salaries and Wages	770,779	24,943	49,884	268,306	427,646
<u>Other Expenses and Cost</u>					
Telephone	21,188		19,297		1,891
Fuel	278,491			36,347	242,144
Utilities	679,963			160,668	519,295
Elevator Maint	2,081			365	1,716
Vehicle Expenses	6,991		6,491		500
Contract Services	319,581		19,361	74,870	225,350
Maint and Repairs	68,752		50	13,312	55,390
Office Supplies	5,291		4,043	376	872
Maint Supplies	25,030			6,384	18,646
Janitorial	56,950			17,684	39,266
Advertising	8,818		8,694	62	62
Special Training	-				
Printing	149		149		
Travel	703		674		29
Tools & Equipment	6,403		1,414	3,228	1,761
Office Equipment	2,769		1,702		1,067
Assoc Dues & Exps	664		664		
Professional Services	6,282		5,245	300	737
Postage	50		50		
Capital Outlay	74,400	74,400			
Departmental Expenditures	2,335,335	99,343	117,718	581,902	1,536,372
<u>Cost Adjustments</u>					
Deductions	(74,400)	(74,400)			
Departmental Cost Adjustments					

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

	Total	General & Administration	Departmental Administration	Old Courthouse (Admin Center)	New Courthouse (Judicial Center)
Security Services	100,812			74,073	26,739
Functional Cost	2,361,747	24,943	117,718	655,975	1,563,111
Additions: 1st Central Service Centers	433,057	433,057			
REALLOCATE ADMIN		(458,000)	24,113	119,191	314,696
Allocable Costs Unallocated	2,794,804 -	-	141,831	775,166	1,877,807
1st Allocation	2,794,804	-	141,831	775,166	1,877,807
Additions: 2nd Central Service Centers	251,234	251,234			
REALLOCATE ADMIN		(251,234)	13,227	65,382	172,625
Allocable Costs Unallocated	251,234 -	-	13,227	65,382	172,625
2nd Allocation	251,234	-	13,227	65,382	172,625
Total Allocated	3,046,038	-	155,058	840,548	2,050,432

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

User Department	Total	Departmental Administration	Old Courthouse (Admin Center)	New Courthouse (Judicial Center)
County Maintenance	106,494	91,192	15,302	-
Govt Center	35,910	35,910	-	-
County Annex	16,262	16,262	-	-
Satellite Building	9,493	9,493	-	-
Admin Building	2,202	2,202	-	-
Information Services	124,529	-	116,943	7,586
Commissioners	51,311	-	51,311	-
Solicitor	9,143	-	9,143	-
Purchasing	28,093	-	28,093	-
Controller	54,957	-	54,957	-
Treasurer	36,798	-	36,798	-
Human Resources	40,991	-	40,991	-
Training	39,349	-	39,349	-
Voter Registration	50,293	-	50,293	-
Tax Assessment	110,108	-	110,108	-
Recorder of Deeds	71,029	-	71,029	-
Register of Wills	78,943	-	-	78,943
Sheriff	197,375	-	-	197,375
Prothonotary	78,943	-	-	78,943
Clerk Courts	118,432	-	-	118,432
Public Defender	59,216	-	-	59,216
District Attorney	197,375	-	-	197,375
Courts	993,271	-	-	993,271
Divorce Masters	23,211	-	-	23,211
Juvenile Probation	59,216	-	-	59,216
Adult Probation	78,943	-	-	78,943
Planning	216,216	-	216,216	-
Domestic Relations MLR	157,904	-	-	157,904
Other	31	(1)	15	17
<b>Subtotal</b>	<b>3,046,038</b>	<b>155,058</b>	<b>840,548</b>	<b>2,050,432</b>
<b>Total</b>	<b>3,046,038</b>	<b>155,058</b>	<b>840,548</b>	<b>2,050,432</b>

2007 Actual

**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	64.296%	91,192		91,192		91,192
Govt Center	87,000	20.075%	28,473		28,473	7,437	35,910
County Annex	39,397	9.091%	12,894		12,894	3,368	16,262
Satellite Building	23,000	5.307%	7,527		7,527	1,966	9,493
Admin Building	5,335	1.231%	1,746		1,746	456	2,202
Other		0.000%	(1)		(1)	-	(1)
<b>Subtotal</b>	<b>433,375</b>	<b>100.000%</b>	<b>141,831</b>	<b>-</b>	<b>141,831</b>	<b>13,227</b>	<b>155,058</b>
<b>Second Allocation Total</b>	<b>154,732</b>						
<b>Total</b>	<b>433,375</b>	<b>100.000%</b>	<b>141,831</b>	<b>-</b>	<b>141,831</b>	<b>13,227</b>	<b>155,058</b>

(A) Alloc basis:

Net Usable Footage Occupied

Source:

Director of Maintenance

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	1,399	1.974%	15,302		15,302		15,302
Information Services	9,845	13.891%	107,678		107,678	9,265	116,943
Commissioners	4,320	6.095%	47,246		47,246	4,065	51,311
Solicitor	770	1.086%	8,418		8,418	725	9,143
Purchasing	2,365	3.337%	25,867		25,867	2,226	28,093
Controller	4,627	6.528%	50,603		50,603	4,354	54,957
Treasurer	3,098	4.371%	33,883		33,883	2,915	36,798
Human Resources	3,451	4.869%	37,743		37,743	3,248	40,991
Training	3,313	4.674%	36,231		36,231	3,118	39,349
Voter Registration	4,234	5.974%	46,308		46,308	3,985	50,293
Tax Assessment	9,270	13.079%	101,384		101,384	8,724	110,108
Recorder of Deeds	5,980	8.437%	65,401		65,401	5,628	71,029
Planning	18,203	25.683%	199,086		199,086	17,130	216,216
Other		0.000%	16		16	(1)	15
<hr/>							
Subtotal	70,875	100.000%	775,166	-	775,166	65,382	840,548
Second Allocation Total	69,476						
<hr/>							
Total	70,875	100.000%	775,166	-	775,166	65,382	840,548

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

Source: Maintenance Department

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	6,948		6,948	638	7,586
Register of Wills	8,000	3.850%	72,296		72,296	6,647	78,943
Sheriff	20,000	9.626%	180,758		180,758	16,617	197,375
Prothonotary	8,000	3.850%	72,296		72,296	6,647	78,943
Clerk Courts	12,000	5.776%	108,462		108,462	9,970	118,432
Public Defender	6,000	2.888%	54,231		54,231	4,985	59,216
District Attorney	20,000	9.626%	180,758		180,758	16,617	197,375
Courts	100,648	48.442%	909,647		909,647	83,624	993,271
Divorce Masters	2,352	1.132%	21,257		21,257	1,954	23,211
Juvenile Probation	6,000	2.888%	54,231		54,231	4,985	59,216
Adult Probation	8,000	3.850%	72,296		72,296	6,647	78,943
Domestic Relations MLR	16,000	7.701%	144,610		144,610	13,294	157,904
Other		0.000%	17		17	-	17
Subtotal	207,768	100.000%	1,877,807	-	1,877,807	172,625	2,050,432
Second Allocation Total	207,768						
Total	207,768	100.000%	1,877,807	-	1,877,807	172,625	2,050,432

(A) Alloc basis:

Net Usable Square Footage Occupied - Judicial Center

Source:

Maintenance Department

**York County, Pennsylvania  
Government Center Maintenance**

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

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

Maintenance wages and salaries incurred by the Satellite Building are directly allocated to the cost center for further allocation.

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

2007 Actual

YORK COUNTY, PENNSYLVANIA  
 Government Center  
 Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	477,718		477,718	477,718
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	10,098	-	10,098	
Employee Benefits	141,674	52	141,726	
Liability Insurance	857	-	857	
Property Insurance	-	-	-	
Retirement Administration	2,040	2	2,042	
County Maintenance	28,473	7,437	35,910	
Govt Center		-	-	
County Annex		-	-	
Satellite Building		-	-	
Information Services		333	333	
Commissioners		695	695	
Solicitor		-	-	
Purchasing		2,385	2,385	
Controller		4,845	4,845	
Treasurer		72	72	
Human Resources		3,854	3,854	
Payroll Office		808	808	
Central Telephone		-	-	
Risk Management		722	722	
Human Services		-	-	
Fleet Management		2,020	2,020	
Training		245	245	
Total Allocated Additions	<u>183,142</u>	<u>23,470</u>	<u>206,612</u>	<u>206,612</u>
Departmental Cost Adjustments				
Security Services	114,138		114,138	
Total Departmental Cost Adjustments	<u>114,138</u>	<u>-</u>	<u>114,138</u>	<u>114,138</u>
Total to be Allocated	<u>774,998</u>	<u>23,470</u>	<u>798,468</u>	<u>798,468</u>

2007 Actual

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

	Total	General & Administration	Government Center	Satellite Bldg
<u>Wages and Benefits</u>				
Salaries and Wages	249,231		203,286	45,945
<u>Other Expenses and Cost</u>				
Telephone	(311)	(311)	-	
Fuel	31,371		31,371	
Office Supplies	117		117	
Utilities	124,617		124,617	
Elevator Maint	260		260	
Vehicle Expenses	2,307	2,307		
Contract Services	27,123		27,123	
Professional Services	688		688	
Janitorial	8,528		8,528	
Maint & Repairs	29,859		29,859	
Materials and Supplies	-			
Maintenance Supplies	3,928		3,928	
Tools & Equipment	-			
Uniform Allowance	-			
Departmental Expenditures	477,718	1,996	429,777	45,945
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Services	114,138		114,138	
	-			
Functional Cost	591,856	1,996	543,915	45,945

Additions: 1st

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

	Total	General & Administration	Government Center	Satellite Bldg
Central Service Centers	183,142	183,142		
REALLOCATE ADMIN		(185,138)	151,008	34,130
Allocable Costs	774,998	-	694,923	80,075
Unallocated	-			
1st Allocation	774,998	-	694,923	80,075
Additions: 2nd Central Service Centers	23,470	23,470		
REALLOCATE ADMIN		(23,470)	19,143	4,327
Allocable Costs	23,470	-	19,143	4,327
Unallocated	-			
2nd Allocation	23,470	-	19,143	4,327
Total Allocated	798,468	-	714,066	84,402

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

User Department	Total	Government Center	Satellite Bldg
Satellite Building	84,402	-	84,402
Veteran's Affairs	5,475	5,475	-
District Attorney	8,207	8,207	-
Human Services MLR	16,416	16,416	-
Children & Youth MLR	167,437	167,437	-
Aging MLR	25,986	25,986	-
MH/MR MLR	155,158	155,158	-
Other	329,675	329,675	-
	<hr/>		
Subtotal	798,468	714,066	84,402
	<hr/>		
Total	798,468	714,066	84,402

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	667	0.767%	5,328		5,328	147	5,475
District Attorney	1,000	1.149%	7,987		7,987	220	8,207
Human Services MLR	2,000	2.299%	15,976		15,976	440	16,416
Children & Youth MLR	20,400	23.448%	162,948		162,948	4,489	167,437
Aging MLR	3,166	3.639%	25,289		25,289	697	25,986
MH/MR MLR	18,904	21.729%	150,998		150,998	4,160	155,158
Health Choices MLR	696	0.800%	5,559		5,559	153	5,712
Other	40,167	46.169%	320,838		320,838	8,837	329,675
<hr/>							
Subtotal	87,000	100.000%	694,923	-	694,923	19,143	714,066
Second Allocation Total	87,000						
<hr/>							
Total	87,000	100.000%	694,923	-	694,923	19,143	714,066

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Maintenance Department

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Satellite Building	100	100.000%	80,075		80,075	4,327	84,402
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	80,075	-	80,075	4,327	84,402
Second Allocation Total	100						
Total	100	100.000%	80,075	-	80,075	4,327	84,402

(A) Alloc basis: Direct Allocation

Source: Maintenance Department

**York County, Pennsylvania  
County Annex Maintenance**

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

In 2007, the Sheriff extended contracted security services to include coverage of Pleasant Acres. All cost associated with this extended security have been allocated to Pleasant Acres.

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

2007 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	431,085		431,085	431,085
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	4,931	-	4,931	
Employee Benefits	110,815	41	110,856	
Liability Insurance	948	-	948	
Property Insurance	-	-	-	
Retirement Administration	2,267	2	2,269	
County Maintenance	12,894	3,368	16,262	
Govt Center	-	-	-	
County Annex	-	-	-	
Information Services		121	121	
Commissioners		662	662	
Purchasing		2,499	2,499	
Controller		4,109	4,109	
Treasurer		63	63	
Human Resources		4,134	4,134	
Payroll Office		896	896	
Central Telephone		-	-	
Risk Management		802	802	
Human Services		-	-	
Fleet Management		1,010	1,010	
Training		253	253	
Total Allocated Additions	<u>131,855</u>	<u>17,960</u>	<u>149,815</u>	<u>149,815</u>
Departmental Cost Adjustments				
Security Expense	119,060		119,060	
Total Departmental Cost Adjustments	<u>119,060</u>	<u>-</u>	<u>119,060</u>	<u>119,060</u>
Total to be Allocated	<u><u>682,000</u></u>	<u><u>17,960</u></u>	<u><u>699,960</u></u>	<u><u>699,960</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	204,651		204,651	
<u>Other Expenses and Cost</u>				
Vehicle Expense	550		550	
Janitorial	9,654		9,654	
Utilities	168,434		168,434	
Telephone	335		335	
Professional Services	2,142		2,142	
Tools and Equipment	2,674		2,674	
Elevator Insp and Repairs	501		501	
Office and Maintenance Supplies	17,355		17,355	
Contract Services	12,764		12,764	
Maintenance & Repairs	12,025		12,025	
Departmental Expenditures	431,085	-	431,085	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Expense	119,060			119,060
	-			
	-			
	-			
Functional Cost	550,145	-	431,085	119,060
Additions: 1st Central Service Centers	131,855	131,855		
REALLOCATE ADMIN		(131,855)	131,855	-
Allocable Costs	682,000	-	562,940	119,060
Unallocated	-			
1st Allocation	682,000	-	562,940	119,060
Additions: 2nd Central Service Centers	17,960	17,960		
REALLOCATE ADMIN		(17,960)	17,960	
Allocable Costs	17,960	-	17,960	-
Unallocated	-			
2nd Allocation	17,960	-	17,960	-
Total Allocated	699,960	-	580,900	119,060

2007 Actual

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

User Department	Total	County Annex	Security Services
Risk Management	7,006	7,006	-
Weights & Measurers	3,537	3,537	-
Coroner	24,432	24,432	-
District Justices	71,392	71,392	-
EMA	34,767	34,767	-
Conservation	45,943	45,943	-
AG Land Pres	4,630	4,630	-
Coop Extension	80,873	80,873	-
Pleasant Acres	119,060	-	119,060
E-911	166,102	166,102	-
Other	142,218	142,218	-
Subtotal	699,960	580,900	119,060
Total	699,960	580,900	119,060

**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
Risk Management	475	1.206%	6,789		6,789	217	7,006
Weights & Measurers	240	0.609%	3,428		3,428	109	3,537
Coroner	1,657	4.206%	23,677		23,677	755	24,432
District Justices	4,842	12.290%	69,185		69,185	2,207	71,392
EMA	2,358	5.985%	33,692		33,692	1,075	34,767
Conservation	3,116	7.909%	44,523		44,523	1,420	45,943
AG Land Pres	314	0.797%	4,487		4,487	143	4,630
Coop Extension	5,485	13.922%	78,373		78,373	2,500	80,873
E-911	11,265	28.594%	160,967		160,967	5,135	166,102
Other	9,645	24.482%	137,819		137,819	4,399	142,218
<b>Subtotal</b>	<b>39,397</b>	<b>100.000%</b>	<b>562,940</b>	<b>-</b>	<b>562,940</b>	<b>17,960</b>	<b>580,900</b>
<b>Second Allocation Total</b>	<b>39,397</b>						
<b>Total</b>	<b>39,397</b>	<b>100.000%</b>	<b>562,940</b>	<b>-</b>	<b>562,940</b>	<b>17,960</b>	<b>580,900</b>

(A) Alloc basis: Net Usable Square Footage Occupied  
 Source: Building Maintenance

2007 Actual

YORK COUNTY, PENNSYLVANIA

County Annex  
Detail Allocation of  
Security Services

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Pleasant Acres	100	100.000%	119,060		119,060	-	119,060
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	119,060	-	119,060	-	119,060
Second Allocation Total	100						
<hr/>							
Total	100	100.000%	119,060	-	119,060	-	119,060

(A) Alloc basis: Direct Allocation

Source: Invoices Paid

**York County, Pennsylvania  
Satellite Building Maintenance**

The Satellite Building Maintenance department is responsible for custodial and building upkeep of the Satellite Building. Maintenance salaries and other maintenance cost associated with the Satellite Building have been allocated to departments based on net square footage occupied by each department.

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

2007 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	168,881		168,881	168,881
Deductions			-	
Maintenance and Repairs	<u>(66,934)</u>		<u>(66,934)</u>	
Total Deductions	(66,934)	-	(66,934)	(66,934)
Allocated Additions				
Building Use	2,651	-	2,651	
Govt Center	80,075	4,327	84,402	
County Annex	-	-	-	
Satellite Building		-	-	
Admin Building		-	-	
Information Services		-	-	
Commissioners		125	125	
Solicitor		-	-	
Purchasing		643	643	
Controller		1,449	1,449	
Treasurer		19	19	
Human Resources		-	-	
Payroll Office		-	-	
Central Telephone		-	-	
Print Shop		-	-	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>90,253</u>	<u>8,529</u>	<u>98,782</u>	<u>98,782</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>192,200</u></u>	<u><u>8,529</u></u>	<u><u>200,729</u></u>	<u><u>200,729</u></u>

2007 Actual

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

	Total	General And Administration	Satellite Building
<u>Wages and Benefits</u>			
Salaries & Wages	-		
<u>Other Expenses and Cost</u>			
Fuel	11,672		11,672
Utilities	49,098		49,098
Professional Services	2,600		2,600
Maintenance Supplies	607		607
Contracted Services	12,355		12,355
Elevator Maintenance	130		130
Janitorial	738		738
Maintenance & Repairs	91,413		91,413
Tools & Equipment	268		268
Departmental Expenditures	168,881	-	168,881
<u>Cost Adjustments</u>			
Deductions	(66,934)		(66,934)
Departmental Cost Adjustments	-		
Functional Cost	101,947	-	101,947
Additions: 1st Central Service Centers	90,253	90,253	-
REALLOCATE ADMIN		(90,253)	90,253
Allocable Costs	192,200	-	192,200
Unallocated	-		

2007 Actual

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

	<u>Total</u>	<u>General And Administration</u>	<u>Satellite Building</u>
1st Allocation	192,200	-	192,200
Additions: 2nd Central Service Centers	8,529	8,529	
REALLOCATE ADMIN		(8,529)	8,529
Allocable Costs	<u>8,529</u>	<u>-</u>	<u>8,529</u>
Unallocated	<u>-</u>	<u>-</u>	<u>-</u>
2nd Allocation	<u>8,529</u>	<u>-</u>	<u>8,529</u>
Total Allocated	<u>200,729</u>	<u>-</u>	<u>200,729</u>

2007 Actual

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

User Department	Total	Satellite Building	
Veteran's Affairs	11,634	11,634	-
Aging MLR	122,184	122,184	-
Other	66,911	66,911	-
Subtotal	200,729	200,729	-
Total	200,729	200,729	-

**YORK COUNTY, PENNSYLVANIA  
Satellite Building  
Detail Allocation of  
Satellite Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	1,333	5.796%	11,140		11,140	494	11,634
Aging MLR	14,000	60.870%	116,992		116,992	5,192	122,184
Other	7,667	33.335%	64,068		64,068	2,843	66,911
<b>Subtotal</b>	<b>23,000</b>	<b>100.000%</b>	<b>192,200</b>	<b>-</b>	<b>192,200</b>	<b>8,529</b>	<b>200,729</b>
Second Allocation Total	23,000						
<b>Total</b>	<b>23,000</b>	<b>100.000%</b>	<b>192,200</b>	<b>-</b>	<b>192,200</b>	<b>8,529</b>	<b>200,729</b>

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

Source: Maintenance Department

**York County, Pennsylvania  
Administration Building**

In 2002, the County sold this property located at One Market Way. However the county through utilities and maintenance agreements still have cost related to this building. These cost, are paid out of the Administration Building's account.

Net rental payments and minor improvements paid out of an escrow account have been allocated to this cost center for further allocation.

In June of 2006, most of the departments in this building moved to the new administration center (Old Courthouse). Total cost of this facility; have been allocated to departments based on time and net square footage occupied and by each department.

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

2007 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	139,431		139,431	139,431
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Property Insurance	17	-	17	
Retirement Administration	-	-	-	
County Maintenance	1,746	456	2,202	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	-	271	271	
Commissioners	-	29	29	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	342	342	
Treasurer	-	4	4	
Human Resources	-	-	-	
Payroll Office	-	-	-	
Central Telephone	-	-	-	
Print Shop	-	-	-	
Archives	-	-	-	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Training	-	421	421	
Total Allocated Additions	<u>1,763</u>	<u>1,523</u>	<u>3,286</u>	<u>3,286</u>
Departmental Cost Adjustments				
Security Services	-	-	-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>141,194</u></u>	<u><u>1,523</u></u>	<u><u>142,717</u></u>	<u><u>142,717</u></u>

2007 Actual

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

	Total	General and Administration	Admin Building
	<hr/>	<hr/>	<hr/>
Other Expenses and Cost			
Telephone	3		3
Fuel	19,699		19,699
Utilities	(668)		(668)
Contracted Services	3,478		3,478
Bldg Maintenance Supplies	-		
Maintenance & Repairs	-		
Janitorial	-		
Tools and Equipment	-		
Net Rental	116,919		116,919
	-		
	-		
	-		
	-		
	<hr/>		
Departmental Expenditures	139,431	-	139,431
Cost Adjustments			
Deductions	-	-	
Departmental Cost Adjustments			
Security Services	-		-
	-		
Functional Cost	139,431	-	139,431
Additions: 1st			
Central Service Centers	1,763	1,763	
REALLOCATE ADMIN		(1,763)	1,763
		<hr/>	<hr/>

2007 Actual

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

	<u>Total</u>	<u>General and Administration</u>	<u>Admin Building</u>
Allocable Costs	141,194	-	141,194
Unallocated	-		
1st Allocation	<u>141,194</u>	<u>-</u>	<u>141,194</u>
Additions: 2nd Central Service Centers	1,523	1,523	
REALLOCATE ADMIN		(1,523)	1,523
Allocable Costs	<u>1,523</u>	<u>-</u>	<u>1,523</u>
Unallocated	-		
2nd Allocation	<u>1,523</u>	<u>-</u>	<u>1,523</u>
Total Allocated	<u>142,717</u>	<u>-</u>	<u>142,717</u>

2007 Actual

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

<u>User Department</u>	<u>Total</u>	<u>Admin Building</u>
County Maintenance	57,960	57,960
Traffic Safety Mir	84,757	84,757
Other	-	-
	<hr/>	<hr/>
Subtotal	142,717	142,717
	<hr/>	<hr/>
Total	<u>142,717</u>	<u>142,717</u>

**YORK COUNTY, PENNSYLVANIA  
Administration Building  
Detail Allocation of  
Admin Building**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,190	41.050%	57,960		57,960		57,960
Traffic Safety Mir	3,145	58.950%	83,234		83,234	1,523	84,757
<hr/>							
Subtotal	5,335	100.000%	141,194	-	141,194	1,523	142,717
Second Allocation Total	3,145						
<hr/>							
Total	5,335	100.000%	141,194	-	141,194	1,523	142,717

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

Source: Maintenance Department

**York County, Pennsylvania  
Information Services**

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

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

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

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

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

2007 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	1,242,693		1,242,693	1,242,693
Deductions			-	
Capital Outlay	(54,898)		(54,898)	
			-	
Total Deductions	(54,898)	-	(54,898)	(54,898)
Allocated Additions				
Building Use	144,168	-	144,168	
Equipment Use	187,809	-	187,809	
Employee Benefits	314,514	118	314,632	
Liability Insurance	2,315	-	2,315	
Property Insurance	2,992	5	2,997	
Retirement Administration	4,766	4	4,770	
Admin Building	-	-	-	
Information Services		204,177	204,177	
Commissioners		1,291	1,291	
Solicitor		8,030	8,030	
Purchasing		10,237	10,237	
Controller		7,523	7,523	
Treasurer		862	862	
Human Resources		5,938	5,938	
Payroll Office		1,883	1,883	
Central Telephone		1,828	1,828	
Print Shop		-	-	
Archives		-	-	
Risk Management		1,683	1,683	
Human Services		-	-	
Fleet Management		-	-	
Training		1,029	1,029	
Total Allocated Additions	<u>771,190</u>	<u>254,511</u>	<u>1,025,701</u>	<u>1,025,701</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,958,985</u></u>	<u><u>254,511</u></u>	<u><u>2,213,496</u></u>	<u><u>2,213,496</u></u>

2007 Actual

**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	822,938	124,762	40,858	627,646	29,672
<u>Other Expenses and Cost</u>					
Telephone	10,232	1,551	508	7,804	369
Training	2,088	317	104	1,592	75
Printing	18,185	2,757	903	13,870	656
Travel	2,965	450	147	2,261	107
Contract Services	329,316	49,926	16,350	251,166	11,874
Maintenance & Repairs	-	-	-	-	-
Postage	54	8	3	41	2
CCAP Hardware Asst	-	-	-	-	-
Office Supplies	7,767	1,178	386	5,924	280
Computer Forms	(24,594)	(3,729)	(1,221)	(18,758)	(887)
Materials/Supply	-	-	-	-	-
Office Equipment	8,815	1,336	438	6,723	318
Pamphlet	129	20	6	98	5
Professional Services	9,900	1,501	492	7,551	357
Capital Outlay	54,898	54,898	-	-	-
Departmental Expenditures	1,242,693	234,974	58,973	905,919	42,827
<u>Cost Adjustments</u>					
Deductions	(54,898)	(54,898)	-	-	-
Departmental Cost Adjustments	-	-	-	-	-
Functional Cost	1,187,795	180,076	58,973	905,919	42,827

**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	771,190	771,190			
REALLOCATE ADMIN		(951,266)	55,669	855,169	40,428
Allocable Costs	1,958,985	-	114,642	1,761,088	83,255
Unallocated	-				
1st Allocation	1,958,985	-	114,642	1,761,088	83,255
Additions: 2nd Central Service Centers	254,511	254,511			
REALLOCATE ADMIN		(254,511)	14,894	228,800	10,817
Allocable Costs	254,511	-	14,894	228,800	10,817
Unallocated	-				
2nd Allocation	254,511	-	14,894	228,800	10,817
Total Allocated	2,213,496	-	129,536	1,989,888	94,072

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

User Department	Total	Operations	Program/Tech	Help Desk
County Maintenance	15,173	-	14,300	873
Govt Center	333	1	211	121
County Annex	121	-	-	121
Admin Building	271	-	-	271
Information Services	204,177	40,895	158,921	4,361
Commissioners	16,041	-	15,252	789
Solicitor	68	-	-	68
Purchasing	2,831	-	2,659	172
Controller	166,214	80,201	85,190	823
Treasurer	47,925	2,711	44,186	1,028
Human Resources	35,512	-	34,655	857
Payroll Office	77,896	-	76,182	1,714
Archives	9,024	-	8,544	480
Risk Management	5,029	-	4,754	275
Human Services	42,874	-	41,709	1,165
Fleet Management	100	-	100	-
Training	411	-	-	411
Voter Registration	59,117	-	58,089	1,028
Tax Assessment	136,940	-	133,889	3,051
Weights & Measurers	1,510	-	1,372	138
Recorder of Deeds	7,993	-	7,718	275
Traffic Safety	3,292	-	2,983	309
Veteran's Affairs	8,400	-	8,160	240
Register of Wills	14,657	-	13,662	995
Sheriff	87,984	26	83,639	4,319
Coroner	5,094	-	4,956	138
Prothonotary	107,664	1,790	103,887	1,987
Clerk Courts	88,294	1,918	83,840	2,536
Public Defender	23,414	-	22,043	1,371
District Attorney	65,134	-	59,478	5,656
Courts	173,850	26	164,535	9,289
District Justices	5,107	-	-	5,107

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

User Department	Total	Operations	Program/Tech	Help Desk
Divorce Masters	16,559	-	15,977	582
Juvenile Probation	64,591	-	60,649	3,942
Adult Probation	71,565	-	66,732	4,833
Youth Development Ctr	1,371	-	-	1,371
Prison	61,459	-	55,187	6,272
Public Safety	2,216	-	2,216	-
EMA	425	-	425	-
Parks	16,392	-	14,849	1,543
AG Land Pres	3,840	-	3,565	275
Pleasant Acres	149,331	-	143,882	5,449
Children & Youth	157,248	1,918	147,207	8,123
E-911	1,248	-	1,248	-
SC Training Ctr	35,120	-	35,120	-
Agency on Aging	30,334	-	26,940	3,394
MH/MR	111,333	-	104,169	7,164
Health Choices	914	-	605	309
Domestic Relations	3,342	51	3,223	68
Drug & Alcohol	15,981	-	15,192	789
Other	57,777	(1)	57,788	(10)
<b>Subtotal</b>	<b>2,213,496</b>	<b>129,536</b>	<b>1,989,888</b>	<b>94,072</b>
<b>Total</b>	<b>2,213,496</b>	<b>129,536</b>	<b>1,989,888</b>	<b>94,072</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	1,922	35.6720%	40,895		40,895		40,895
Controller	3,136	58.2030%	66,725		66,725	13,476	80,201
Treasurer	106	1.9670%	2,255		2,255	456	2,711
Sheriff	1	0.0190%	22		22	4	26
Prothonotary	70	1.2990%	1,489		1,489	301	1,790
Clerk Courts	75	1.3920%	1,596		1,596	322	1,918
Courts	1	0.0190%	22		22	4	26
Children & Youth	75	1.3920%	1,596		1,596	322	1,918
Domestic Relations	2	0.0370%	42		42	9	51
Other		0.0000%	(1)		(1)	-	(1)
<hr/>							
Subtotal	5,388	100.001%	114,642	-	114,642	14,894	129,536
Second Allocation Total	3,466						
<hr/>							
Total	5,388	100.000%	114,642	-	114,642	14,894	129,536

(A) Alloc basis

Actual Computer Usage 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	83.16	0.812%	14,300		14,300		14,300
Govt Center	1.20	0.012%	211		211		211
Information Services	924.39	9.024%	158,921		158,921		158,921
Commissioners	77.52	0.757%	13,331		13,331	1,921	15,252
Purchasing	13.50	0.132%	2,325		2,325	334	2,659
Controller	433.12	4.228%	74,459		74,459	10,731	85,190
Treasurer	224.59	2.193%	38,621		38,621	5,565	44,186
Human Resources	176.14	1.720%	30,291		30,291	4,364	34,655
Payroll Office	387.25	3.781%	66,587		66,587	9,595	76,182
Archives	43.47	0.424%	7,467		7,467	1,077	8,544
Risk Management	24.15	0.236%	4,156		4,156	598	4,754
Human Services	212.07	2.070%	36,455		36,455	5,254	41,709
Fleet Management	0.50	0.005%	88		88	12	100
Voter Registration	295.32	2.883%	50,772		50,772	7,317	58,089
Tax Assessment	680.68	6.645%	117,024		117,024	16,865	133,889
Weights & Measurers	7.01	0.068%	1,198		1,198	174	1,372
Recorder of Deeds	39.28	0.383%	6,745		6,745	973	7,718
Traffic Safety	15.20	0.148%	2,606		2,606	377	2,983
Veteran's Affairs	41.48	0.405%	7,132		7,132	1,028	8,160
Register of Wills	69.50	0.678%	11,940		11,940	1,722	13,662
Sheriff	425.24	4.151%	73,103		73,103	10,536	83,639
Coroner	25.20	0.246%	4,332		4,332	624	4,956
Prothonotary	528.13	5.156%	90,802		90,802	13,085	103,887
Clerk Courts	426.25	4.161%	73,279		73,279	10,561	83,840
Public Defender	112.07	1.094%	19,266		19,266	2,777	22,043
District Attorney	302.36	2.952%	51,987		51,987	7,491	59,478
Courts	836.49	8.166%	143,810		143,810	20,725	164,535
Divorce Masters	81.20	0.793%	13,965		13,965	2,012	15,977
Juvenile Probation	308.35	3.010%	53,009		53,009	7,640	60,649
Adult Probation	339.22	3.312%	58,327		58,327	8,405	66,732
Prison	280.56	2.739%	48,236		48,236	6,951	55,187
Public Safety	11.25	0.110%	1,937		1,937	279	2,216
EMA	2.20	0.021%	370		370	55	425
Parks	75.49	0.737%	12,979		12,979	1,870	14,849
AG Land Pres	18.10	0.177%	3,117		3,117	448	3,565
Pleasant Acres	731.48	7.141%	125,759		125,759	18,123	143,882
Children & Youth	748.37	7.306%	128,665		128,665	18,542	147,207
E-911	6.30	0.062%	1,092		1,092	156	1,248
SC Training Ctr	178.56	1.743%	30,696		30,696	4,424	35,120
Agency on Aging	137.00	1.337%	23,546		23,546	3,394	26,940
MH/MR	529.58	5.170%	91,048		91,048	13,121	104,169

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Health Choices	3.10	0.030%	528		528	77	605
Domestic Relations	16.35	0.160%	2,818		2,818	405	3,223
Drug & Alcohol	77.23	0.754%	13,279		13,279	1,913	15,192
Other	293.73	2.869%	50,509		50,509	7,279	57,788
<hr/>							
Subtotal	10,243	100.001%	1,761,088	-	1,761,088	228,800	1,989,888
Second Allocation Total	9,235						
<hr/>							
Total	10,243	100.000%	1,761,088	-	1,761,088	228,800	1,989,888

(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	29	1.048%	873		873		873
Govt Center	4	0.145%	121		121		121
County Annex	4	0.145%	121		121		121
Admin Building	9	0.325%	271		271		271
Information Services	145	5.238%	4,361		4,361		4,361
Commissioners	23	0.831%	692		692	97	789
Solicitor	2	0.072%	60		60	8	68
Purchasing	5	0.181%	151		151	21	172
Controller	24	0.867%	722		722	101	823
Treasurer	30	1.084%	902		902	126	1,028
Human Resources	25	0.903%	752		752	105	857
Payroll Office	50	1.806%	1,504		1,504	210	1,714
Archives	14	0.506%	421		421	59	480
Risk Management	8	0.289%	241		241	34	275
Human Services	34	1.228%	1,022		1,022	143	1,165
Training	12	0.434%	361		361	50	411
Voter Registration	30	1.084%	902		902	126	1,028
Tax Assessment	89	3.215%	2,677		2,677	374	3,051
Weights & Measurers	4	0.145%	121		121	17	138
Recorder of Deeds	8	0.289%	241		241	34	275
Traffic Safety	9	0.325%	271		271	38	309
Veteran's Affairs	7	0.253%	211		211	29	240
Register of Wills	29	1.048%	873		873	122	995
Sheriff	126	4.552%	3,790		3,790	529	4,319
Coroner	4	0.145%	121		121	17	138
Prothonotary	58	2.095%	1,744		1,744	243	1,987
Clerk Courts	74	2.673%	2,225		2,225	311	2,536
Public Defender	40	1.445%	1,203		1,203	168	1,371
District Attorney	165	5.961%	4,963		4,963	693	5,656
Courts	271	9.790%	8,151		8,151	1,138	9,289
District Justices	149	5.383%	4,482		4,482	625	5,107
Divorce Masters	17	0.614%	511		511	71	582
Juvenile Probation	115	4.155%	3,459		3,459	483	3,942
Adult Probation	141	5.094%	4,241		4,241	592	4,833
Youth Development Ctr	40	1.445%	1,203		1,203	168	1,371
Prison	183	6.611%	5,504		5,504	768	6,272
Parks	45	1.626%	1,354		1,354	189	1,543
AG Land Pres	8	0.289%	241		241	34	275

**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
Pleasant Acres	159	5.744%	4,782		4,782	667	5,449
Children & Youth	237	8.562%	7,128		7,128	995	8,123
Agency on Aging	99	3.577%	2,978		2,978	416	3,394
MH/MR	209	7.551%	6,287		6,287	877	7,164
Health Choices	9	0.325%	271		271	38	309
Domestic Relations	2	0.072%	60		60	8	68
Drug & Alcohol	23	0.831%	692		692	97	789
Other		0.000%	(6)		(6)	(4)	(10)
<hr/>							
Subtotal	2,768	99.999%	83,255	-	83,255	10,817	94,072
Second Allocation Total	2,577						
<hr/>							
Total	2,768	100.000%	83,255	-	83,255	10,817	94,072

(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 2007.

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

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

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

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

2007 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	570,407		570,407	570,407
Deductions			-	
Capital Outlay	-		-	
Total Deductions	-	-	-	
Allocated Additions				
Building Use	55,559	-	55,559	
Equipment Use	4,191	-	4,191	
Employee Benefits	271,781	102	271,883	
Liability Insurance	1,055	-	1,055	
Property Insurance	1,178	2	1,180	
Retirement Administration	1,813	1	1,814	
Information Services	14,023	2,018	16,041	
Commissioners		1,668	1,668	
Solicitor		63,469	63,469	
Purchasing		1,500	1,500	
Controller		17,651	17,651	
Treasurer		15,061	15,061	
Human Resources		2,259	2,259	
Payroll Office		717	717	
Central Telephone		818	818	
Print Shop		-	-	
Archives		3,578	3,578	
Risk Management		642	642	
Human Services		-	-	
Fleet Management		-	-	
Training		836	836	
Total Allocated Additions	<u>396,846</u>	<u>114,387</u>	<u>511,233</u>	<u>511,233</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>967,253</u></u>	<u><u>114,387</u></u>	<u><u>1,081,640</u></u>	<u><u>1,081,640</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	530,707	27,896	39,055	45,835		417,921
<u>Other Expenses and Cost</u>						
Advertising	1,404					1,404
Postage	(70)	(4)	(5)	(6)	-	(55)
Telephone	5,768	303	424	498	-	4,542
Assoc Dues	14,316	753	1,054	1,236	-	11,274
Printing	5,676	298	418	490	-	4,470
Travel	148	8	11	13	-	117
Contracted Services	3,167	166	233	274	-	2,494
Parking	1,958	103	144	169	-	1,542
Office Equipment		-	-	-	-	-
Subscriptions	2,683	141	197	232	-	2,113
Training	50	3	4	4	-	39
Office Supplies	3,195	168	235	276	-	2,516
Maintenance & Repairs		-	-	-	-	-
Premium & Deputation Bond	344	18	25	30	-	271
Professional Services	98	5	7	8	-	77
Offcl Function	963					963
Capital Outlay						
Departmental Expenditures	570,407	29,858	41,802	49,059	-	449,687
<u>Cost Adjustments</u>						
Deductions						

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

	Total	General and Administration	Budget	Co-Wide Admin	Solicitor	General Government
Departmental Cost Adjustments	-					
Functional Cost	570,407	29,858	41,802	49,059	-	449,687
Additions: 1st Central Service Centers	396,846	396,846				
REALLOCATE ADMIN		(426,704)	32,998	38,727	-	354,979
Allocable Costs	967,253	-	74,801	87,786	-	804,666
Unallocated	(804,666)					(804,666)
1st Allocation	162,587	-	74,801	87,786	-	-
Additions: 2nd Central Service Centers	114,387	114,387				
REALLOCATE ADMIN		(114,387)	8,885	10,427	-	95,075
Allocable Costs	114,387	-	8,885	10,427	-	95,075
Unallocated	(95,075)					(95,075)
2nd Allocation	19,312	-	8,885	10,427	-	-
Total Allocated	181,899	-	83,686	98,213	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Employee Benefits	770	770	-	-
Liability Insurance	1	1	-	-
Property Insurance	3	3	-	-
Retirement Administration	32	32	-	-
County Maintenance	2,686	1,519	1,167	-
Govt Center	695	367	328	-
County Annex	662	298	364	-
Satellite Building	125	125	-	-
Admin Building	29	29	-	-
Information Services	1,291	526	765	-
Commissioners	1,668	1,377	291	-
Solicitor	259	177	82	-
Purchasing	786	663	123	-
Controller	913	299	614	-
Treasurer	930	603	327	-
Human Resources	804	436	368	-
Payroll Office	226	103	123	-
Central Telephone	325	202	123	-
Print Shop	-	-	-	-
Archives	592	346	246	-
Risk Management	216	134	82	-
Human Services	1,265	815	450	-
Fleet Management	855	691	164	-
Training	227	145	82	-
Voter Registration	1,979	1,652	327	-
Tax Assessment	1,877	485	1,392	-
Weights & Measurers	150	68	82	-
Tax Collectors	1,062	79	983	-
Tax Claims	1,551	1,551	-	-
Recorder of Deeds	847	315	532	-
Traffic Safety	530	366	164	-
Traffic Safety Mlr	-	-	-	-
Veteran's Affairs	885	721	164	-
Register of Wills	658	331	327	-
Sheriff	5,738	1,520	4,218	-
Coroner	597	433	164	-
Prothonotary	1,516	574	942	-
Clerk Courts	2,013	416	1,597	-
Public Defender	1,775	505	1,270	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
District Attorney	6,570	3,335	3,235	-
Courts	8,028	4,588	3,440	-
District Justices	6,791	3,188	3,603	-
Constables	6,802	6,802	-	-
Divorce Masters	310	146	164	-
Controlled Subst	816	816	-	-
Juvenile Probation	4,294	1,715	2,579	-
Adult Probation	4,635	868	3,767	-
Youth Development Ctr	2,943	936	2,007	-
Maint Adults	290	290	-	-
Prison	19,743	2,993	16,750	-
Public Safety	163	122	41	-
EMA	616	330	286	-
Radiation Act	50	50	-	-
HazMat	308	308	-	-
Parks	4,026	2,552	1,474	-
Conservation	807	193	614	-
AG Land Pres	299	135	164	-
Planning	8	8	-	-
Coop Extension	494	44	450	-
Pleasant Acres	26,143	5,708	20,435	-
Human Services MLR	-	-	-	-
Children & Youth	13,446	7,835	5,611	-
Children & Youth MLR	-	-	-	-
E-911	6,617	2,644	3,973	-
Community Services	1	1	-	-
Liquid Fuels	239	239	-	-
SC Training Ctr	-	-	-	-
Agency on Aging	8,911	6,453	2,458	-
Aging MLR	-	-	-	-
MH/MR	10,221	4,897	5,324	-
MH/MR MLR	-	-	-	-
Health Choices	2,140	1,894	246	-
Health Choices MLR	-	-	-	-
Domestic Relations	4,122	887	3,235	-
Domestic Relations MLR	-	-	-	-
Weatherization	346	346	-	-
CDBG	684	684	-	-
Afford Housing	60	60	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Retirement Fund	980	980	-	-
Hum Svcs County	-	-	-	-
Other	1,330	1,326	4	-
<b>Subtotal</b>	<b>181,899</b>	<b>83,686</b>	<b>98,213</b>	<b>-</b>
<b>Total</b>	<b>181,899</b>	<b>83,686</b>	<b>98,213</b>	<b>-</b>

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	1,593	1.030%	770		770		770
Liability Insurance	1	0.001%	1		1		1
Property Insurance	6	0.004%	3		3		3
Retirement Administration	66	0.043%	32		32		32
County Maintenance	3,142	2.031%	1,519		1,519		1,519
Govt Center	759	0.491%	367		367		367
County Annex	617	0.399%	298		298		298
Satellite Building	258	0.167%	125		125		125
Admin Building	61	0.039%	29		29		29
Information Services	1,087	0.703%	526		526		526
Commissioners	2,848	1.841%	1,377		1,377		1,377
Solicitor	325	0.210%	157		157	20	177
Purchasing	1,216	0.786%	588		588	75	663
Controller	547	0.354%	265		265	34	299
Treasurer	1,106	0.715%	535		535	68	603
Human Resources	801	0.518%	387		387	49	436
Payroll Office	188	0.122%	91		91	12	103
Central Telephone	369	0.239%	179		179	23	202
Print Shop	-	0.000%	-		-	-	-
Archives	636	0.411%	307		307	39	346
Risk Management	246	0.159%	119		119	15	134
Human Services	1,495	0.966%	723		723	92	815
Fleet Management	1,268	0.820%	613		613	78	691
Training	266	0.172%	129		129	16	145
Voter Registration	3,031	1.959%	1,465		1,465	187	1,652
Tax Assessment	889	0.575%	430		430	55	485
Weights & Measurers	123	0.080%	60		60	8	68
Tax Collectors	145	0.094%	70		70	9	79
Tax Claims	2,847	1.840%	1,376		1,376	175	1,551
Recorder of Deeds	577	0.373%	279		279	36	315
Traffic Safety	672	0.434%	325		325	41	366
Veteran's Affairs	1,322	0.855%	640		640	81	721
Register of Wills	608	0.393%	294		294	37	331
Sheriff	2,787	1.802%	1,348		1,348	172	1,520
Coroner	795	0.514%	384		384	49	433
Prothonotary	1,052	0.680%	509		509	65	574
Clerk Courts	762	0.493%	369		369	47	416
Public Defender	927	0.599%	448		448	57	505
District Attorney	6,118	3.955%	2,958		2,958	377	3,335
Courts	8,416	5.441%	4,070		4,070	518	4,588
District Justices	5,849	3.781%	2,828		2,828	360	3,188
Constables	12,478	8.066%	6,033		6,033	769	6,802
Divorce Masters	268	0.173%	129		129	17	146

**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
Controlled Subst	1,498	0.968%	724		724	92	816
Juvenile Probation	3,145	2.033%	1,521		1,521	194	1,715
Adult Probation	1,594	1.030%	770		770	98	868
Youth Development Ctr	1,716	1.109%	830		830	106	936
Maint Adults	530	0.343%	257		257	33	290
Prison	5,490	3.549%	2,655		2,655	338	2,993
Public Safety	224	0.145%	108		108	14	122
EMA	606	0.392%	293		293	37	330
Radiation Act	91	0.059%	44		44	6	50
HazMat	565	0.365%	273		273	35	308
Parks	4,682	3.027%	2,264		2,264	288	2,552
Conservation	352	0.228%	171		171	22	193
AG Land Pres	249	0.161%	120		120	15	135
Planning	15	0.010%	7		7	1	8
Coop Extension	80	0.052%	39		39	5	44
Pleasant Acres	10,471	6.769%	5,063		5,063	645	5,708
Children & Youth	14,373	9.291%	6,950		6,950	885	7,835
E-911	4,849	3.135%	2,345		2,345	299	2,644
Community Services	3	0.002%	1		1	-	1
Liquid Fuels	439	0.284%	212		212	27	239
Agency on Aging	11,838	7.653%	5,724		5,724	729	6,453
MH/MR	8,985	5.808%	4,344		4,344	553	4,897
Health Choices	3,475	2.246%	1,680		1,680	214	1,894
Domestic Relations	1,627	1.052%	787		787	100	887
Weatherization	636	0.411%	307		307	39	346
CDBG	1,256	0.812%	607		607	77	684
Afford Housing	110	0.071%	53		53	7	60
Retirement Fund	1,797	1.162%	869		869	111	980
Drug & Alcohol	2,126	1.374%	1,028		1,028	131	1,159
Maint Juveniles	874	0.565%	423		423	54	477
Other	2,427	1.569%	1,177		1,177	149	1,326
<hr/>							
Subtotal	154,690	100.000%	74,801	-	74,801	8,885	83,686
Second Allocation Total	144,252						
<hr/>							
Total	154,690	100.000%	74,801	-	74,801	8,885	83,686

(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
County Maintenance	32	1.329%	1,167		1,167		1,167
Govt Center	9	0.374%	328		328		328
County Annex	10	0.415%	364		364		364
Information Services	21	0.872%	765		765		765
Commissioners	8	0.332%	291		291		291
Solicitor	2	0.083%	73		73	9	82
Purchasing	3	0.125%	110		110	13	123
Controller	15	0.623%	547		547	67	614
Treasurer	8	0.332%	291		291	36	327
Human Resources	9	0.374%	328		328	40	368
Payroll Office	3	0.125%	110		110	13	123
Central Telephone	3	0.125%	110		110	13	123
Print Shop	-	0.000%	-		-	-	-
Archives	6	0.249%	219		219	27	246
Risk Management	2	0.083%	73		73	9	82
Human Services	11	0.457%	401		401	49	450
Fleet Management	4	0.166%	146		146	18	164
Training	2	0.083%	73		73	9	82
Voter Registration	8	0.332%	291		291	36	327
Tax Assessment	34	1.413%	1,240		1,240	152	1,392
Weights & Measurers	2	0.083%	73		73	9	82
Tax Collectors	24	0.997%	875		875	108	983
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	13	0.540%	474		474	58	532
Traffic Safety	4	0.166%	146		146	18	164
Veteran's Affairs	4	0.166%	146		146	18	164
Register of Wills	8	0.332%	291		291	36	327
Sheriff	103	4.279%	3,756		3,756	462	4,218
Coroner	4	0.166%	146		146	18	164
Prothonotary	23	0.956%	839		839	103	942
Clerk Courts	39	1.620%	1,422		1,422	175	1,597
Public Defender	31	1.288%	1,131		1,131	139	1,270
District Attorney	79	3.282%	2,881		2,881	354	3,235
Courts	84	3.490%	3,064		3,064	376	3,440
District Justices	88	3.656%	3,209		3,209	394	3,603
Divorce Masters	4	0.166%	146		146	18	164
Juvenile Probation	63	2.617%	2,297		2,297	282	2,579
Adult Probation	92	3.822%	3,355		3,355	412	3,767
Youth Development Ctr	49	2.036%	1,787		1,787	220	2,007

**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 2007.

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

2007 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	391,636		391,636	391,636
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	9,899	-	9,899	
Equipment Use	27	-	27	
Employee Benefits	64,711	24	64,735	
Liability Insurance	302	-	302	
Property Insurance	210	-	210	
Retirement Administration	454	-	454	
Information Services	60	8	68	
Commissioners	230	29	259	
Solicitor		179	179	
Purchasing		214	214	
Controller		1,953	1,953	
Treasurer		28	28	
Human Resources		566	566	
Payroll Office		209	209	
Central Telephone		96	96	
Print Shop		-	-	
Archives		-	-	
Risk Management		160	160	
Human Services		-	-	
Fleet Management		-	-	
Training		236	236	
Total Allocated Additions	<u>84,311</u>	<u>4,427</u>	<u>88,738</u>	<u>88,738</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>475,947</u></u>	<u><u>4,427</u></u>	<u><u>480,374</u></u>	<u><u>480,374</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	174,794		174,794		
<u>Other Expenses and Cost</u>					
Postage	585		585		
Telephone	1,182		1,182		
Training	802		802		
Assoc Dues	795		795		
Travel	719		719		
Prothonotary	447		447		
Contracted Services	1,923		1,923		
Professional Services	207,986			207,986	
Advertising	319		319		
Transcripts	309				309
Pamphlet Subscriptions	-				
Office Supplies	367		367		
Printing	172		172		
Parking	-				
Office Equipment	1,236		1,236		
Capital Outlay	-				
	-				
	-				
Departmental Expenditures	391,636	-	183,341	207,986	309
<u>Cost Adjustments</u>					
Deductions	-	-			
<u>Departmental Cost Adjustments</u>					
	-				
Functional Cost	391,636	-	183,341	207,986	309
Additions: 1st Central Service Centers	84,311	84,311			
REALLOCATE ADMIN		(84,311)	84,311	-	-
Allocable Costs	475,947	-	267,652	207,986	309
Unallocated	(309)				(309)
1st Allocation	475,638	-	267,652	207,986	-

**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	4,427	4,427			
REALLOCATE ADMIN Allocable Costs	4,427	(4,427)	4,427	-	-
Unallocated 2nd Allocation	4,427	-	4,427	-	-
<b>Total Allocated</b>	<b>480,065</b>	<b>-</b>	<b>272,079</b>	<b>207,986</b>	<b>-</b>

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

User Department	Total	Legal Counsel	Other Legal Counsel
County Maintenance	10,791	10,706	85
Information Services	8,030	8,030	-
Commissioners	63,469	16,059	47,410
Purchasing	5,455	5,455	-
Controller	13,637	13,637	-
Treasurer	5,455	5,455	-
Human Resources	8,256	8,183	73
Archives	2,728	2,728	-
Risk Management	2,728	2,728	-
Human Services	8,183	8,183	-
Voter Registration	13,637	13,637	-
Tax Assessment	2,728	2,728	-
Sheriff	41,904	8,183	33,721
Coroner	2,728	2,728	-
Prothonotary	8,183	8,183	-
Public Defender	2,728	2,728	-
District Attorney	14,845	10,910	3,935
Courts	19,092	19,092	-
Juvenile Probation	2,728	2,728	-
Adult Probation	2,728	2,728	-
Youth Development Ctr	48,216	8,183	40,033
Prison	34,286	16,364	17,922
EMA	10,910	10,910	-
Parks	13,637	13,637	-
AG Land Pres	2,728	2,728	-
Planning	2,728	2,728	-
Pleasant Acres	19,123	19,092	31
Children & Youth	68,029	13,637	54,392
Agency on Aging	2,728	2,728	-
MH/MR	10,910	10,910	-
Domestic Relations	2,728	2,728	-
Drug & Alcohol	-	-	-
Other	10,100	(14)	10,114
<hr/>			
Subtotal	480,065	272,079	207,986
<hr/>			
Total	480,065	272,079	207,986

**YORK COUNTY, PENNSYLVANIA**  
**Solicitor**  
**Detail Allocation of**  
**Legal Counsel**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	4	4.000%	10,706		10,706		10,706
Information Services	3	3.000%	8,030		8,030		8,030
Commissioners	6	6.000%	16,059		16,059		16,059
Purchasing	2	2.000%	5,353		5,353	102	5,455
Controller	5	5.000%	13,383		13,383	254	13,637
Treasurer	2	2.000%	5,353		5,353	102	5,455
Human Resources	3	3.000%	8,030		8,030	153	8,183
Archives	1	1.000%	2,677		2,677	51	2,728
Risk Management	1	1.000%	2,677		2,677	51	2,728
Human Services	3	3.000%	8,030		8,030	153	8,183
Voter Registration	5	5.000%	13,383		13,383	254	13,637
Tax Assessment	1	1.000%	2,677		2,677	51	2,728
Tax Claims	2	2.000%	5,353		5,353	102	5,455
Recorder of Deeds	1	1.000%	2,677		2,677	51	2,728
Veteran's Affairs	1	1.000%	2,677		2,677	51	2,728
Register of Wills	1	1.000%	2,677		2,677	51	2,728
Sheriff	3	3.000%	8,030		8,030	153	8,183
Coroner	1	1.000%	2,677		2,677	51	2,728
Prothonotary	3	3.000%	8,030		8,030	153	8,183
Public Defender	1	1.000%	2,677		2,677	51	2,728
District Attorney	4	4.000%	10,706		10,706	204	10,910
Courts	7	7.000%	18,736		18,736	356	19,092
Juvenile Probation	1	1.000%	2,677		2,677	51	2,728
Adult Probation	1	1.000%	2,677		2,677	51	2,728
Youth Development Ctr	3	3.000%	8,030		8,030	153	8,183
Prison	6	6.000%	16,059		16,059	305	16,364
EMA	4	4.000%	10,706		10,706	204	10,910
Parks	5	5.000%	13,383		13,383	254	13,637
AG Land Pres	1	1.000%	2,677		2,677	51	2,728
Planning	1	1.000%	2,677		2,677	51	2,728
Pleasant Acres	7	7.000%	18,736		18,736	356	19,092
Children & Youth	5	5.000%	13,383		13,383	254	13,637
Agency on Aging	1	1.000%	2,677		2,677	51	2,728
MH/MR	4	4.000%	10,706		10,706	204	10,910
Domestic Relations	1	1.000%	2,677		2,677	51	2,728
Other		0.000%	(11)		(11)	(3)	(14)
<hr/>							
Subtotal	100	100.000%	267,652	-	267,652	4,427	272,079
Second Allocation Total	87						
<hr/>							
Total	100	100.000%	267,652	-	267,652	4,427	272,079

(A) Alloc basis: Actual Time Spent By Department

Source: Solicitor

## YORK COUNTY, PENNSYLVANIA

Solicitor  
Detail Allocation of  
Other Legal Counsel

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	85	0.041%	85		85		85
Commissioners	47,410	22.795%	47,410		47,410		47,410
Solicitor	179	0.086%	179		179		179
Human Resources	72	0.035%	73		73	-	73
Tax Claims	37	0.018%	37		37	-	37
Sheriff	33,720	16.213%	33,721		33,721	-	33,721
District Attorney	3,935	1.892%	3,935		3,935	-	3,935
Youth Development Ctr	40,034	19.248%	40,033		40,033	-	40,033
Prison	17,923	8.617%	17,922		17,922	-	17,922
Pleasant Acres	31	0.015%	31		31	-	31
Children & Youth	54,393	26.152%	54,392		54,392	-	54,392
E-911	54	0.026%	54		54	-	54
Other	10,113	4.862%	10,114		10,114	-	10,114
Subtotal	207,986	100.000%	207,986	-	207,986	-	207,986
Second Allocation Total	160,312						
Total	207,986	100.000%	207,986	-	207,986	-	207,986

(A) Alloc basis:

Analysis of Invoices Paid

Source:

Solicitor

**York County, Pennsylvania  
Central Purchasing**

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

Cost associated with the Central Purchasing department, are allocated to departments based on the number of purchase and change orders processed by each department for 2007.

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

2007 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	133,292		133,292	133,292
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	30,419	-	30,419	
Equipment Use	684	-	684	
Employee Benefits	32,454	10	32,464	
Liability Insurance	296	-	296	
Property Insurance	645	1	646	
Retirement Administration	682	1	683	
County Maintenance	25,867	2,226	28,093	
Admin Building	-	-	-	
Information Services	2,476	355	2,831	
Commissioners	698	88	786	
Solicitor	5,353	102	5,455	
Purchasing		6,211	6,211	
Controller		7,018	7,018	
Treasurer		93	93	
Human Resources		848	848	
Payroll Office		270	270	
Central Telephone		192	192	
Print Shop		-	-	
Archives		-	-	
Risk Management		241	241	
Human Services		-	-	
Fleet Management		-	-	
Training		33	33	
Total Allocated Additions	<u>99,574</u>	<u>17,689</u>	<u>117,263</u>	<u>117,263</u>
Departmental Cost Adjustments			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>232,866</u></u>	<u><u>17,689</u></u>	<u><u>250,555</u></u>	<u><u>250,555</u></u>

2007 Actual

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

	Total	General & Administration	Purchasing	
<u>Wages and Benefits</u>				
Salary & Wages	87,546		87,546	
<u>Other Expenses and Cost</u>				
Advertising	40		40	
Telephone	1,308		1,308	
Assoc Dues	35		35	
Printing	997		997	
Gas & Oil	(55)		(55)	
Contracted Services	2,292		2,292	
Equipment Rental	1,699		1,699	
Travel	46		46	
Training	289		289	
Office Equipment	39,095		39,095	
Office Supplies	-		-	
Departmental Expenditures	133,292	-	133,292	-
<u>Cost Adjustments</u>				
Deductions	-	-	-	
Departmental Cost Adjustments	-		-	
Functional Cost	133,292	-	133,292	-

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

	Total	General & Administration	Purchasing	
Additions: 1st Central Service Centers	99,574	99,574		
REALLOCATE ADMIN		(99,574)	99,574	-
Allocable Costs	232,866	-	232,866	-
Unallocated	-			-
1st Allocation	232,866	-	232,866	-
Additions: 2nd Central Service Centers	17,689	17,689		
REALLOCATE ADMIN		(17,689)	17,689	-
Allocable Costs	17,689	-	17,689	-
Unallocated	-			-
2nd Allocation	17,689	-	17,689	-
<b>Total Allocated</b>	<b>250,555</b>	<b>-</b>	<b>250,555</b>	<b>-</b>

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

User Department	Total	Purchasing
County Maintenance	15,490	15,490
Govt Center	2,385	2,385
County Annex	2,499	2,499
Satellite Building	643	643
Information Services	10,237	10,237
Commissioners	1,500	1,500
Solicitor	214	214
Purchasing	6,211	6,211
Controller	2,119	2,119
Treasurer	1,075	1,075
Human Resources	2,618	2,618
Payroll Office	577	577
Archives	1,528	1,528
Risk Management	608	608
Human Services	3,116	3,116
Fleet Management	1,090	1,090
Training	1,075	1,075
Voter Registration	2,821	2,821
Tax Assessment	1,309	1,309
Weights & Measurers	140	140
Tax Claims	295	295
Recorder of Deeds	1,433	1,433
Traffic Safety	1,387	1,387
Veteran's Affairs	1,106	1,106
Register of Wills	826	826
Sheriff	12,044	12,044
Coroner	422	422
Prothonotary	2,961	2,961
Clerk Courts	4,363	4,363
Public Defender	2,368	2,368
District Attorney	7,479	7,479
Courts	10,003	10,003
District Justices	16,887	16,887
Divorce Masters	887	887
Controlled Subst	2,383	2,383
Juvenile Probation	5,921	5,921
Adult Probation	4,221	4,221
Youth Development Ctr	7,182	7,182
Prison	12,089	12,089

2007 Actual

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

User Department	Total	Purchasing
EMA	10,282	10,282
Parks	13,398	13,398
Conservation	218	218
AG Land Pres	513	513
Pleasant Acres	623	623
Children & Youth	12,821	12,821
E-911	12,293	12,293
Agency on Aging	26,906	26,906
MH/MR	12,993	12,993
Health Choices	1,761	1,761
Domestic Relations	2,523	2,523
Weatherization	15	15
Drug & Alcohol	3,504	3,504
Other	1,193	1,193
Subtotal	250,555	250,555
Total	250,555	250,555

## 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	1,085	6.652%	15,490		15,490		15,490
Govt Center	167	1.024%	2,385		2,385		2,385
County Annex	175	1.073%	2,499		2,499		2,499
Satellite Building	45	0.276%	643		643		643
Information Services	717	4.396%	10,237		10,237		10,237
Commissioners	105	0.644%	1,500		1,500		1,500
Solicitor	15	0.092%	214		214		214
Purchasing	435	2.667%	6,211		6,211		6,211
Controller	136	0.834%	1,942		1,942	177	2,119
Treasurer	69	0.423%	985		985	90	1,075
Human Resources	168	1.030%	2,399		2,399	219	2,618
Payroll Office	37	0.227%	529		529	48	577
Archives	98	0.601%	1,400		1,400	128	1,528
Risk Management	39	0.239%	557		557	51	608
Human Services	200	1.226%	2,855		2,855	261	3,116
Fleet Management	70	0.429%	999		999	91	1,090
Training	69	0.423%	985		985	90	1,075
Voter Registration	181	1.110%	2,585		2,585	236	2,821
Tax Assessment	84	0.515%	1,199		1,199	110	1,309
Weights & Measurers	9	0.055%	128		128	12	140
Tax Claims	19	0.116%	270		270	25	295
Recorder of Deeds	92	0.564%	1,313		1,313	120	1,433
Traffic Safety	89	0.546%	1,271		1,271	116	1,387
Veteran's Affairs	71	0.435%	1,013		1,013	93	1,106
Register of Wills	53	0.325%	757		757	69	826
Sheriff	773	4.739%	11,036		11,036	1,008	12,044
Coroner	27	0.166%	387		387	35	422
Prothonotary	190	1.165%	2,713		2,713	248	2,961
Clerk Courts	280	1.717%	3,998		3,998	365	4,363
Public Defender	152	0.932%	2,170		2,170	198	2,368
District Attorney	480	2.943%	6,853		6,853	626	7,479
Courts	642	3.936%	9,166		9,166	837	10,003
District Justices	1,084	6.645%	15,474		15,474	1,413	16,887
Divorce Masters	57	0.349%	813		813	74	887
Controlled Subst	153	0.938%	2,184		2,184	199	2,383
Juvenile Probation	380	2.330%	5,426		5,426	495	5,921
Adult Probation	271	1.661%	3,868		3,868	353	4,221
Youth Development Ctr	461	2.826%	6,581		6,581	601	7,182
Prison	776	4.757%	11,077		11,077	1,012	12,089

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMA	660	4.046%	9,422		9,422	860	10,282
Parks	860	5.272%	12,277		12,277	1,121	13,398
Conservation	14	0.086%	200		200	18	218
AG Land Pres	33	0.202%	470		470	43	513
Pleasant Acres	40	0.245%	571		571	52	623
Children & Youth	823	5.045%	11,748		11,748	1,073	12,821
E-911	789	4.837%	11,264		11,264	1,029	12,293
Agency on Aging	1,727	10.587%	24,654		24,654	2,252	26,906
MH/MR	834	5.113%	11,906		11,906	1,087	12,993
Health Choices	113	0.693%	1,614		1,614	147	1,761
Domestic Relations	162	0.993%	2,312		2,312	211	2,523
Weatherization	1	0.006%	14		14	1	15
Drug & Alcohol	225	1.379%	3,211		3,211	293	3,504
Other	77	0.472%	1,091		1,091	102	1,193
<b>Subtotal</b>	<b>16,312</b>	<b>100.000%</b>	<b>232,866</b>	<b>-</b>	<b>232,866</b>	<b>17,689</b>	<b>250,555</b>
<b>Second Allocation Total</b>	<b>13,568</b>						
<b>Total</b>	<b>16,312</b>	<b>100.000%</b>	<b>232,866</b>	<b>-</b>	<b>232,866</b>	<b>17,689</b>	<b>250,555</b>

(A) Alloc basis:

Total Purchase Transactions (PO) By Department

Source:

Expense Audit Trail

**York County, Pennsylvania  
Controller**

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

The general accounting function of the Controllars 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 2007.

The Controllars office is also responsible for administering to the County's Pension fund. Cost related to this responsibility, have been allocated to departments based on the number of full time employees employed by each department for 2007.

Cost associated with administration of revenue transactions, have been allocated to departments based on the number of revenue transactions of each department for 2007.

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

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

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

2007 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	787,060		787,060	787,060
Deductions			-	
Capital Outlay	-		-	
	-	-	-	-
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	59,506	-	59,506	
Equipment Use	15,889	-	15,889	
Employee Benefits	254,583	94	254,677	
Liability Insurance	1,589	-	1,589	
Property Insurance	1,261	2	1,263	
Retirement Administration	3,403	3	3,406	
Information Services	141,906	24,308	166,214	
Commissioners	812	101	913	
Solicitor	13,383	254	13,637	
Purchasing	1,942	177	2,119	
Controller		4,044	4,044	
Treasurer		68	68	
Human Resources		4,239	4,239	
Payroll Office		1,345	1,345	
Central Telephone		865	865	
Print Shop		-	-	
Archives		11,769	11,769	
Risk Management		1,202	1,202	
Human Services		-	-	
Fleet Management		-	-	
Training		836	836	
Total Allocated Additions	<u>544,877</u>	<u>53,661</u>	<u>598,538</u>	<u>598,538</u>
Departmental Cost Adjustments	-	-	-	-
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,331,937</u></u>	<u><u>53,661</u></u>	<u><u>1,385,598</u></u>	<u><u>1,385,598</u></u>

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

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	General Government
<u>Wages and Benefits</u>							
Salary & Wages	555,186	30,386	287,963	39,102	81,092		116,643
<u>Other Expenses and Cost</u>							
Advertising	158	9	82	11	23		33
Postage	117	6	61	8	17		25
Telephone	4,387	240	2,275	309	641		922
Training	2,070	113	1,074	146	302		435
Assoc Dues	2,855	156	1,481	201	417		600
Printing	2,696	148	1,398	190	394		566
Travel	3,552	194	1,842	250	519		746
Contracted Services	20,851		20,851				
Professional Services	179,305					129,495	49,810
Maintenance & Repairs	329	18	171	23	48		69
Office Equipment	7,469	409	3,874	526	1,091		1,569
Subscriptions - Pamphlet	674	37	350	47	98		142
Office Supplies	5,695	312	2,954	401	832		1,197
Premium & Deputation Bond		-	-	-	-		-
Equipment Rental	1,716	94	890	121	251		361
Capital Outlay	-						
Departmental Expenditures	787,060	32,122	325,265	41,336	85,725	129,495	173,117
<u>Cost Adjustments</u>							
Deductions	-	-					
<u>Departmental Cost Adjustments</u>							
Functional Cost	787,060	32,122	325,265	41,336	85,725	129,495	173,117
Additions: 1st Central Service Centers	544,877	544,877					
REALLOCATE ADMIN		(576,999)	248,601	31,593	65,519	98,973	132,313

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

	Total	General & Administration	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services	General Government
Allocable Costs	1,331,937	-	573,866	72,929	151,244	228,468	305,430
Unallocated	(305,430)						(305,430)
1st Allocation	1,026,507	-	573,866	72,929	151,244	228,468	-
 Additions: 2nd Central Service Centers	 53,661	 53,661					
REALLOCATE ADMIN		(53,661)	23,120	2,938	6,093	9,205	12,305
Allocable Costs	53,661	-	23,120	2,938	6,093	9,205	12,305
Unallocated	(12,305)						(12,305)
2nd Allocation	41,356	-	23,120	2,938	6,093	9,205	-
 Total Allocated	 1,067,863	 -	 596,986	 75,867	 157,337	 237,673	 -

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services
Employee Benefits	8,935	6,582	-	-	2,353
Liability Insurance	8	6	-	-	2
Property Insurance	32	23	-	-	9
Retirement Administration	373	275	-	-	98
County Maintenance	19,705	12,987	-	2,078	4,640
Govt Center	4,845	3,139	-	584	1,122
County Annex	4,109	2,548	-	649	912
Satellite Building	1,449	1,067	-	-	382
Admin Building	342	253	-	-	89
Information Services	7,523	3,983	570	1,364	1,606
Commissioners	17,651	1,555	11,371	519	4,206
Solicitor	1,953	1,343	-	130	480
Purchasing	7,018	5,027	-	195	1,796
Controller	4,044	2,261	-	974	809
Treasurer	7,326	1,563	3,583	474	1,706
Human Resources	5,299	3,455	-	609	1,235
Payroll Office	1,303	809	-	203	291
Central Telephone	2,162	1,592	-	-	570
Print Shop	-	-	-	-	-
Archives	4,145	2,036	790	339	980
Risk Management	1,574	1,060	-	135	379
Human Services	9,538	6,095	395	744	2,304
Fleet Management	7,692	5,466	-	271	1,955
Training	1,695	1,150	-	135	410
Voter Registration	18,228	12,976	106	474	4,672
Tax Assessment	7,539	2,431	1,571	2,165	1,372
Weights & Measurers	859	533	-	135	191
Tax Collectors	847	623	-	-	224
Tax Claims	17,449	5,664	7,397	-	4,388
Recorder of Deeds	4,238	2,084	453	812	889
Traffic Safety	4,218	2,796	115	271	1,036
Traffic Safety Mlr	-	-	-	-	-
Veteran's Affairs	8,010	5,700	-	271	2,039
Register of Wills	4,140	2,300	362	541	937
Sheriff	23,357	11,406	684	6,970	4,297
Coroner	4,946	3,257	193	271	1,225
Prothonotary	7,901	2,413	2,377	1,489	1,622
Clerk Courts	7,017	2,827	511	2,504	1,175
Public Defender	7,526	3,999	-	2,098	1,429

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services
District Attorney	41,187	26,196	213	5,346	9,432
Courts	53,898	36,112	208	4,602	12,976
District Justices	40,339	23,453	1,981	5,888	9,017
Constables	73,168	52,847	1,085	-	19,236
Divorce Masters	1,839	1,156	-	271	412
Controlled Subst	9,047	4,125	2,613	-	2,309
Juvenile Probation	22,861	11,994	1,755	4,263	4,849
Adult Probation	15,566	6,233	719	6,158	2,456
Youth Development Ctr	13,181	7,197	226	3,113	2,645
Maint Adults	3,105	2,287	-	-	818
Prison	59,744	23,178	560	27,543	8,463
Public Safety	1,378	964	-	68	346
EMA	4,050	2,365	276	474	935
Radiation Act	536	395	-	-	141
HazMat	3,308	2,437	-	-	871
Parks	29,774	16,765	3,828	1,962	7,219
Conservation	3,093	1,384	150	1,015	544
AG Land Pres	1,727	1,072	-	271	384
Planning	88	60	4	-	24
Coop Extension	1,150	306	44	676	124
Pleasant Acres	95,086	39,848	5,936	33,159	16,143
Human Services MLR	-	-	-	-	-
Children & Youth	93,844	57,811	4,672	9,203	22,158
Children & Youth MLR	-	-	-	-	-
E-911	35,091	19,166	1,953	6,496	7,476
Community Services	17	12	-	-	5
Liquid Fuels	2,602	1,616	309	-	677
SC Training Ctr	-	-	-	-	-
Agency on Aging	73,553	49,500	1,741	4,060	18,252
Aging MLR	-	-	-	-	-
MH/MR	61,609	36,932	2,029	8,797	13,851
MH/MR MLR	-	-	-	-	-
Health Choices	21,001	12,867	2,372	406	5,356
Health Choices MLR	-	-	-	-	-
Domestic Relations	15,264	3,664	3,746	5,346	2,508
Domestic Relations MLR	-	-	-	-	-
Weatherization	3,738	2,623	135	-	980
CDBG	7,588	3,419	2,233	-	1,936
Afford Housing	670	240	261	-	169

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services
Retirement Fund	11,004	3,634	4,599	-	2,771
Drug & Alcohol	13,345	8,455	801	812	3,277
Drug & Alcohol MLR	-	-	-	-	-
HSDf	-	-	-	-	-
HAP	-	-	-	-	-
MATP	-	-	-	-	-
State Food	-	-	-	-	-
CASSP	-	-	-	-	-
Hum Svcs County	-	-	-	-	-
Maint Juveniles	5,120	3,772	-	-	1,348
HMIS	-	-	-	-	-
Other	14,296	9,617	940	4	3,735
<b>Subtotal</b>	<b>1,067,863</b>	<b>596,986</b>	<b>75,867</b>	<b>157,337</b>	<b>237,673</b>
<b>Total</b>	<b>1,067,863</b>	<b>596,986</b>	<b>75,867</b>	<b>157,337</b>	<b>237,673</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	1,593	1.147%	6,582		6,582		6,582
Liability Insurance	1	0.001%	6		6		6
Property Insurance	6	0.004%	23		23		23
Retirement Administration	66	0.048%	275		275		275
County Maintenance	3,142	2.263%	12,987		12,987		12,987
Govt Center	759	0.547%	3,139		3,139		3,139
County Annex	617	0.444%	2,548		2,548		2,548
Satellite Building	258	0.186%	1,067		1,067		1,067
Admin Building	61	0.044%	253		253		253
Information Services	963	0.694%	3,983		3,983		3,983
Commissioners	376	0.271%	1,555		1,555		1,555
Solicitor	325	0.234%	1,343		1,343		1,343
Purchasing	1,216	0.876%	5,027		5,027		5,027
Controller	547	0.394%	2,261		2,261		2,261
Treasurer	363	0.261%	1,498		1,498	65	1,563
Human Resources	801	0.577%	3,311		3,311	144	3,455
Payroll Office	188	0.135%	775		775	34	809
Central Telephone	369	0.266%	1,526		1,526	66	1,592
Print Shop	-	0.000%	-		-	-	-
Archives	472	0.340%	1,951		1,951	85	2,036
Risk Management	246	0.177%	1,016		1,016	44	1,060
Human Services	1,413	1.018%	5,842		5,842	253	6,095
Fleet Management	1,268	0.913%	5,239		5,239	227	5,466
Training	266	0.192%	1,102		1,102	48	1,150
Voter Registration	3,009	2.167%	12,436		12,436	540	12,976
Tax Assessment	563	0.406%	2,330		2,330	101	2,431
Weights & Measurers	123	0.089%	511		511	22	533
Tax Collectors	145	0.104%	597		597	26	623
Tax Claims	1,313	0.946%	5,429		5,429	235	5,664
Recorder of Deeds	483	0.348%	1,997		1,997	87	2,084
Traffic Safety	648	0.467%	2,680		2,680	116	2,796
Veteran's Affairs	1,322	0.952%	5,463		5,463	237	5,700
Register of Wills	533	0.384%	2,204		2,204	96	2,300
Sheriff	2,645	1.905%	10,932		10,932	474	11,406
Coroner	755	0.544%	3,122		3,122	135	3,257
Prothonotary	559	0.403%	2,313		2,313	100	2,413
Clerk Courts	656	0.472%	2,709		2,709	118	2,827
Public Defender	927	0.668%	3,833		3,833	166	3,999
District Attorney	6,074	4.375%	25,107		25,107	1,089	26,196
Courts	8,373	6.031%	34,610		34,610	1,502	36,112
District Justices	5,438	3.917%	22,478		22,478	975	23,453
Constables	12,253	8.826%	50,649		50,649	2,198	52,847
Divorce Masters	268	0.193%	1,108		1,108	48	1,156

**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
Controlled Subst	956	0.689%	3,954		3,954	171	4,125
Juvenile Probation	2,781	2.003%	11,495		11,495	499	11,994
Adult Probation	1,445	1.041%	5,974		5,974	259	6,233
Youth Development Ctr	1,669	1.202%	6,898		6,898	299	7,197
Maint Adults	530	0.382%	2,192		2,192	95	2,287
Prison	5,374	3.871%	22,214		22,214	964	23,178
Public Safety	224	0.161%	924		924	40	964
EMA	549	0.395%	2,267		2,267	98	2,365
Radiation Act	91	0.066%	379		379	16	395
HazMat	565	0.407%	2,336		2,336	101	2,437
Parks	3,888	2.800%	16,068		16,068	697	16,765
Conservation	321	0.231%	1,326		1,326	58	1,384
AG Land Pres	249	0.179%	1,027		1,027	45	1,072
Planning	14	0.010%	57		57	3	60
Coop Extension	71	0.051%	293		293	13	306
Pleasant Acres	9,240	6.655%	38,191		38,191	1,657	39,848
Children & Youth	13,404	9.655%	55,407		55,407	2,404	57,811
E-911	4,444	3.201%	18,369		18,369	797	19,166
Community Services	3	0.002%	11		11	1	12
Liquid Fuels	375	0.270%	1,549		1,549	67	1,616
Agency on Aging	11,477	8.267%	47,442		47,442	2,058	49,500
MH/MR	8,564	6.168%	35,396		35,396	1,536	36,932
Health Choices	2,983	2.149%	12,332		12,332	535	12,867
Domestic Relations	850	0.612%	3,512		3,512	152	3,664
Weatherization	608	0.438%	2,514		2,514	109	2,623
CDBG	793	0.571%	3,277		3,277	142	3,419
Afford Housing	56	0.040%	230		230	10	240
Retirement Fund	843	0.607%	3,483		3,483	151	3,634
Drug & Alcohol	1,960	1.412%	8,103		8,103	352	8,455
Maint Juveniles	874	0.630%	3,615		3,615	157	3,772
Other	2,232	1.608%	9,214		9,214	403	9,617
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Subtotal	138,836	100.000%	573,866	-	573,866	23,120	596,986
Second Allocation Total	128,906						
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Total	138,836	100.000%	573,866	-	573,866	23,120	596,986

(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
Information Services	124	0.782%	570		570		570
Commissioners	2,472	15.592%	11,371		11,371		11,371
Treasurer	743	4.687%	3,418		3,418	165	3,583
Human Resources		0.000%	-		-	-	-
Archives	164	1.034%	754		754	36	790
Human Services	82	0.517%	377		377	18	395
Voter Registration	22	0.139%	101		101	5	106
Tax Assessment	326	2.056%	1,499		1,499	72	1,571
Tax Claims	1,534	9.676%	7,057		7,057	340	7,397
Recorder of Deeds	94	0.593%	432		432	21	453
Traffic Safety	24	0.151%	110		110	5	115
Veteran's Affairs		0.000%	-		-	-	-
Register of Wills	75	0.473%	345		345	17	362
Sheriff	142	0.896%	653		653	31	684
Coroner	40	0.252%	184		184	9	193
Prothonotary	493	3.110%	2,268		2,268	109	2,377
Clerk Courts	106	0.669%	488		488	23	511
District Attorney	44	0.278%	203		203	10	213
Courts	43	0.271%	198		198	10	208
District Justices	411	2.592%	1,890		1,890	91	1,981
Constables	225	1.419%	1,035		1,035	50	1,085
Controlled Subst	542	3.419%	2,493		2,493	120	2,613
Juvenile Probation	364	2.296%	1,674		1,674	81	1,755
Adult Probation	149	0.940%	686		686	33	719
Youth Development Ctr	47	0.296%	216		216	10	226
Prison	116	0.732%	534		534	26	560
EMA	57	0.360%	263		263	13	276
Parks	794	5.008%	3,652		3,652	176	3,828
Conservation	31	0.196%	143		143	7	150
AG Land Pres		0.000%	-		-	-	-
Planning	1	0.006%	4		4	-	4
Coop Extension	9	0.057%	42		42	2	44
Pleasant Acres	1,231	7.765%	5,663		5,663	273	5,936
Children & Youth	969	6.112%	4,457		4,457	215	4,672
E-911	405	2.555%	1,863		1,863	90	1,953
Community Services		0.000%	-		-	-	-
Liquid Fuels	64	0.404%	295		295	14	309
Agency on Aging	361	2.277%	1,661		1,661	80	1,741
MH/MR	421	2.655%	1,936		1,936	93	2,029
Health Choices	492	3.103%	2,263		2,263	109	2,372

**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	777	4.901%	3,574		3,574	172	3,746
Weatherization	28	0.177%	129		129	6	135
CDBG	463	2.920%	2,130		2,130	103	2,233
Afford Housing	54	0.341%	249		249	12	261
Retirement Fund	954	6.017%	4,388		4,388	211	4,599
Drug & Alcohol	166	1.047%	764		764	37	801
Other	195	1.230%	897		897	43	940
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Subtotal	15,854	100.000%	72,929	-	72,929	2,938	75,867
Second Allocation Total	13,258						
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Total	15,854	100.000%	72,929	-	72,929	2,938	75,867

(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
County Maintenance	32	1.374%	2,078		2,078		2,078
Govt Center	9	0.386%	584		584		584
County Annex	10	0.429%	649		649		649
Information Services	21	0.902%	1,364		1,364		1,364
Commissioners	8	0.343%	519		519		519
Solicitor	2	0.086%	130		130		130
Purchasing	3	0.129%	195		195		195
Controller	15	0.644%	974		974		974
Treasurer	7	0.301%	455		455	19	474
Human Resources	9	0.386%	584		584	25	609
Payroll Office	3	0.129%	195		195	8	203
Print Shop	-	0.000%	-		-	-	-
Archives	5	0.215%	325		325	14	339
Risk Management	2	0.086%	130		130	5	135
Human Services	11	0.472%	714		714	30	744
Fleet Management	4	0.172%	260		260	11	271
Training	2	0.086%	130		130	5	135
Voter Registration	7	0.301%	455		455	19	474
Tax Assessment	32	1.374%	2,078		2,078	87	2,165
Weights & Measurers	2	0.086%	130		130	5	135
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	12	0.515%	779		779	33	812
Traffic Safety	4	0.172%	260		260	11	271
Veteran's Affairs	4	0.172%	260		260	11	271
Register of Wills	8	0.343%	519		519	22	541
Sheriff	103	4.422%	6,688		6,688	282	6,970
Coroner	4	0.172%	260		260	11	271
Prothonotary	22	0.945%	1,429		1,429	60	1,489
Clerk Courts	37	1.589%	2,403		2,403	101	2,504
Public Defender	31	1.331%	2,013		2,013	85	2,098
District Attorney	79	3.392%	5,130		5,130	216	5,346
Courts	68	2.920%	4,416		4,416	186	4,602
District Justices	87	3.736%	5,650		5,650	238	5,888
Divorce Masters	4	0.172%	260		260	11	271
Juvenile Probation	63	2.705%	4,091		4,091	172	4,263
Adult Probation	91	3.907%	5,909		5,909	249	6,158
Youth Development Ctr	46	1.975%	2,987		2,987	126	3,113
Prison	407	17.475%	26,430		26,430	1,113	27,543
Public Safety	1	0.043%	65		65	3	68
EMA	7	0.301%	455		455	19	474

**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
Parks	29	1.245%	1,883		1,883	79	1,962
Conservation	15	0.644%	974		974	41	1,015
AG Land Pres	4	0.172%	260		260	11	271
Coop Extension	10	0.429%	649		649	27	676
Pleasant Acres	490	21.039%	31,820		31,820	1,339	33,159
Children & Youth	136	5.839%	8,831		8,831	372	9,203
E-911	96	4.122%	6,234		6,234	262	6,496
Community Services		0.000%	-		-	-	-
Agency on Aging	60	2.576%	3,896		3,896	164	4,060
MH/MR	130	5.582%	8,442		8,442	355	8,797
Health Choices	6	0.258%	390		390	16	406
Domestic Relations	79	3.392%	5,130		5,130	216	5,346
Drug & Alcohol	12	0.515%	779		779	33	812
Other		0.000%	3		3	1	4
<b>Subtotal</b>	<b>2,329</b>	<b>100.000%</b>	<b>151,244</b>	<b>-</b>	<b>151,244</b>	<b>6,093</b>	<b>157,337</b>
<b>Second Allocation Total</b>	<b>2,229</b>						
<b>Total</b>	<b>2,329</b>	<b>100.000%</b>	<b>151,244</b>	<b>-</b>	<b>151,244</b>	<b>6,093</b>	<b>157,337</b>

(A) Alloc basis: Full-Time Equiv 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	1,593	1.030%	2,353		2,353		2,353
Liability Insurance	1	0.001%	2		2		2
Property Insurance	6	0.004%	9		9		9
Retirement Administration	66	0.043%	98		98		98
County Maintenance	3,142	2.031%	4,640		4,640		4,640
Govt Center	759	0.491%	1,122		1,122		1,122
County Annex	617	0.399%	912		912		912
Satellite Building	258	0.167%	382		382		382
Admin Building	61	0.039%	89		89		89
Information Services	1,087	0.703%	1,606		1,606		1,606
Commissioners	2,848	1.841%	4,206		4,206		4,206
Solicitor	325	0.210%	480		480		480
Purchasing	1,216	0.786%	1,796		1,796		1,796
Controller	547	0.354%	809		809		809
Treasurer	1,106	0.715%	1,634		1,634	72	1,706
Human Resources	801	0.518%	1,183		1,183	52	1,235
Payroll Office	188	0.122%	279		279	12	291
Central Telephone	369	0.239%	546		546	24	570
Print Shop	-	0.000%	-		-	-	-
Archives	636	0.411%	939		939	41	980
Risk Management	246	0.159%	363		363	16	379
Human Services	1,495	0.966%	2,207		2,207	97	2,304
Fleet Management	1,268	0.820%	1,873		1,873	82	1,955
Training	266	0.172%	393		393	17	410
Voter Registration	3,031	1.959%	4,476		4,476	196	4,672
Tax Assessment	889	0.575%	1,314		1,314	58	1,372
Weights & Measurers	123	0.080%	183		183	8	191
Tax Collectors	145	0.094%	215		215	9	224
Tax Claims	2,847	1.840%	4,204		4,204	184	4,388
Recorder of Deeds	577	0.373%	852		852	37	889
Traffic Safety	672	0.434%	992		992	44	1,036
Veteran's Affairs	1,322	0.855%	1,953		1,953	86	2,039
Register of Wills	608	0.393%	898		898	39	937
Sheriff	2,787	1.802%	4,117		4,117	180	4,297
Coroner	795	0.514%	1,174		1,174	51	1,225
Prothonotary	1,052	0.680%	1,554		1,554	68	1,622
Clerk Courts	762	0.493%	1,126		1,126	49	1,175
Public Defender	927	0.599%	1,369		1,369	60	1,429
District Attorney	6,118	3.955%	9,036		9,036	396	9,432
Courts	8,416	5.441%	12,431		12,431	545	12,976
District Justices	5,849	3.781%	8,638		8,638	379	9,017

**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	12,478	8.066%	18,428		18,428	808	19,236
Divorce Masters	268	0.173%	395		395	17	412
Controlled Subst	1,498	0.968%	2,212		2,212	97	2,309
Juvenile Probation	3,145	2.033%	4,645		4,645	204	4,849
Adult Probation	1,594	1.030%	2,353		2,353	103	2,456
Youth Development Ctr	1,716	1.109%	2,534		2,534	111	2,645
Maint Adults	530	0.343%	784		784	34	818
Prison	5,490	3.549%	8,108		8,108	355	8,463
Public Safety	224	0.145%	331		331	15	346
EMA	606	0.392%	896		896	39	935
Radiation Act	91	0.059%	135		135	6	141
HazMat	565	0.365%	834		834	37	871
Parks	4,682	3.027%	6,916		6,916	303	7,219
Conservation	352	0.228%	521		521	23	544
AG Land Pres	249	0.161%	368		368	16	384
Planning	15	0.010%	23		23	1	24
Coop Extension	80	0.052%	119		119	5	124
Pleasant Acres	10,471	6.769%	15,465		15,465	678	16,143
Children & Youth	14,373	9.291%	21,227		21,227	931	22,158
E-911	4,849	3.135%	7,162		7,162	314	7,476
Community Services	3	0.002%	5		5	-	5
Liquid Fuels	439	0.284%	649		649	28	677
Agency on Aging	11,838	7.653%	17,485		17,485	767	18,252
MH/MR	8,985	5.808%	13,269		13,269	582	13,851
Health Choices	3,475	2.246%	5,131		5,131	225	5,356
Domestic Relations	1,627	1.052%	2,403		2,403	105	2,508
Weatherization	636	0.411%	939		939	41	980
CDBG	1,256	0.812%	1,855		1,855	81	1,936
Afford Housing	110	0.071%	162		162	7	169
Retirement Fund	1,797	1.162%	2,655		2,655	116	2,771
Drug & Alcohol	2,126	1.374%	3,139		3,139	138	3,277
Maint Juveniles	874	0.565%	1,291		1,291	57	1,348
Other	2,427	1.569%	3,576		3,576	159	3,735
<hr/>							
Subtotal	154,690	100.000%	228,468	-	228,468	9,205	237,673
Second Allocation Total	142,164						
<hr/>							
Total	154,690	100.000%	228,468	-	228,468	9,205	237,673

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

Source: Expense & Revenue Audit Trail

**York County, Pennsylvania  
Treasurer**

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

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

Costs associated with the receiving and recording of revenues are allocated to departments based on the number of revenue transactions in each department for 2007.

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

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

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



2007 Actual

YORK COUNTY, PENNSYLVANIA  
Treasurer  
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>509,870</u>	<u>20,956</u>	<u>530,826</u>	<u>530,826</u>

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

	Total	General and Administration	Receipts	Check Process	Hotel Tax	General Government
<u>Wages and Benefits</u>						
Salaries & Wages	224,863	35,460	36,665	5,526	25,266	121,946
<u>Other Expenses and Cost</u>						
Telephone	2,852	507	524	79		1,742
Postage	33	6	6	1		20
Bond	(68)	(12)	(12)	(2)		(42)
Assoc Dues	2,040	362	375	56		1,246
Printing	2,233	397	410	62		1,364
Travel	862	153	158	24		527
Contracted Services	10,023	1,781	1,841	277		6,124
Maintenance & Repairs	75	13	14	2		46
Equipment Rental	1,008	179	185	28		616
Hotel Tax Expenses	15,157	-	-	-	15,157	
Office Supplies	1,724	306	317	48		1,053
Subscriptions	225	40	41	6		137
Office Equipment	1,669	297	307	46		1,020
Training	155	28	28	4		95
Parking	-	-	-	-		-
Capital Outlay	-	-	-	-		-
	-	-	-	-		-
	-	-	-	-		-
	-	-	-	-		-
Departmental Expenditures	262,851	39,516	40,859	6,158	40,423	135,895

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

	Total	General and Administration	Receipts	Check Process	Hotel Tax	General Government
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					
Functional Cost	262,851	39,516	40,859	6,158	40,423	135,895
Additions: 1st Central Service Centers	247,019	247,019				
REALLOCATE ADMIN		(286,535)	55,468	8,360	38,223	184,484
Allocable Costs	509,870	-	96,327	14,518	78,646	320,379
Unallocated	(399,025)				(78,646)	(320,379)
1st Allocation	110,845	-	96,327	14,518	-	-
Additions: 2nd Central Service Centers	20,956	20,956				
REALLOCATE ADMIN		(20,956)	4,058	611	2,795	13,492
Allocable Costs	20,956	-	4,058	611	2,795	13,492
Unallocated	(16,287)				(2,795)	(13,492)
2nd Allocation	4,669	-	4,058	611	-	-
Total Allocated	115,514	-	100,385	15,129	-	-

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

User Department	Total	Receipts	Check Process	Hotel Tax
Employee Benefits	115	-	115	-
Liability Insurance	-	-	-	-
Property Insurance	-	-	-	-
Retirement Administration	5	-	5	-
County Maintenance	286	-	286	-
Govt Center	72	-	72	-
County Annex	63	-	63	-
Satellite Building	19	-	19	-
Admin Building	4	-	4	-
Information Services	862	753	109	-
Commissioners	15,061	15,019	42	-
Solicitor	28	-	28	-
Purchasing	93	-	93	-
Controller	68	-	68	-
Treasurer	4,556	4,515	41	-
Human Resources	78	-	78	-
Payroll Office	20	-	20	-
Central Telephone	33	-	33	-
Print Shop	-	-	-	-
Archives	1,096	1,049	47	-
Risk Management	22	-	22	-
Human Services	654	525	129	-
Fleet Management	103	-	103	-
Training	24	-	24	-
Voter Registration	383	141	242	-
Tax Assessment	2,195	2,086	109	-
Weights & Measurers	14	-	14	-
Tax Collectors	59	-	59	-
Tax Claims	9,917	9,818	99	-
Recorder of Deeds	663	601	62	-
Traffic Safety	209	153	56	-
Traffic Safety Mlr	-	-	-	-
Veteran's Affairs	108	-	108	-
Register of Wills	536	480	56	-
Sheriff	1,310	909	401	-
Coroner	322	256	66	-
Prothonotary	3,244	3,156	88	-
Clerk Courts	804	678	126	-
Public Defender	131	-	131	-

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

User Department	Total	Receipts	Check Process	Hotel Tax
District Attorney	894	282	612	-
Courts	1,069	275	794	-
District Justices	3,211	2,630	581	-
Constables	2,363	1,440	923	-
Divorce Masters	28	-	28	-
Controlled Subst	3,541	3,469	72	-
Juvenile Probation	2,663	2,330	333	-
Adult Probation	1,241	953	288	-
Youth Development Ctr	522	300	222	-
Maint Adults	40	-	40	-
Prison	1,205	-	1,205	-
Public Safety	762	743	19	-
EMA	420	365	55	-
Radiation Act	7	-	7	-
HazMat	43	-	43	-
Parks	5,445	5,081	364	-
Conservation	253	199	54	-
AG Land Pres	26	-	26	-
Planning	7	6	1	-
Coop Extension	84	58	26	-
Pleasant Acres	9,551	7,879	1,672	-
Human Services MLR	-	-	-	-
Children & Youth	7,479	6,202	1,277	-
Children & Youth MLR	-	-	-	-
E-911	3,118	2,592	526	-
Community Services	-	-	-	-
Liquid Fuels	438	410	28	-
SC Training Ctr	-	-	-	-
Agency on Aging	3,292	2,310	982	-
Aging MLR	-	-	-	-
MH/MR	3,594	2,694	900	-
MH/MR MLR	-	-	-	-
Health Choices	3,385	3,149	236	-
Health Choices MLR	-	-	-	-
Domestic Relations	5,191	4,973	218	-
Domestic Relations MLR	-	-	-	-
Weatherization	225	179	46	-
CDBG	3,023	2,963	60	-
Afford Housing	350	346	4	-

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

User Department	Total	Receipts	Check Process	Hotel Tax
Retirement Fund	6,169	6,105	64	-
Drug & Alcohol	1,234	1,063	171	-
Drug & Alcohol MLR	-	-	-	-
HSDF	-	-	-	-
HAP	-	-	-	-
MATP	-	-	-	-
State Food	-	-	-	-
CASSP	-	-	-	-
Hum Svcs County	-	-	-	-
Maint Juveniles	66	-	66	-
HMIS	-	-	-	-
Other	1,418	1,250	168	-
Subtotal	115,514	100,385	15,129	-
Total	115,514	100,385	15,129	-

## 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
Information Services	124	0.782%	753		753		753
Commissioners	2,472	15.592%	15,019		15,019		15,019
Treasurer	743	4.687%	4,515		4,515		4,515
Archives	164	1.034%	996		996	53	1,049
Human Services	82	0.517%	498		498	27	525
Voter Registration	22	0.139%	134		134	7	141
Tax Assessment	326	2.056%	1,980		1,980	106	2,086
Tax Claims	1,534	9.676%	9,321		9,321	497	9,818
Recorder of Deeds	94	0.593%	571		571	30	601
Traffic Safety	24	0.151%	145		145	8	153
Register of Wills	75	0.473%	456		456	24	480
Sheriff	142	0.896%	863		863	46	909
Coroner	40	0.252%	243		243	13	256
Prothonotary	493	3.110%	2,996		2,996	160	3,156
Clerk Courts	106	0.669%	644		644	34	678
District Attorney	44	0.278%	268		268	14	282
Courts	43	0.271%	261		261	14	275
District Justices	411	2.592%	2,497		2,497	133	2,630
Constables	225	1.419%	1,367		1,367	73	1,440
Controlled Subst	542	3.419%	3,293		3,293	176	3,469
Juvenile Probation	364	2.296%	2,212		2,212	118	2,330
Adult Probation	149	0.940%	905		905	48	953
Youth Development Ctr	47	0.296%	285		285	15	300
Public Safety	116	0.732%	705		705	38	743
EMA	57	0.360%	347		347	18	365
Parks	794	5.008%	4,824		4,824	257	5,081
Conservation	31	0.196%	189		189	10	199
Planning	1	0.006%	6		6	-	6
Coop Extension	9	0.057%	55		55	3	58
Pleasant Acres	1,231	7.765%	7,480		7,480	399	7,879
Children & Youth	969	6.112%	5,888		5,888	314	6,202
E-911	405	2.555%	2,461		2,461	131	2,592
Liquid Fuels	64	0.404%	389		389	21	410
Agency on Aging	361	2.277%	2,193		2,193	117	2,310
MH/MR	421	2.655%	2,557		2,557	137	2,694
Health Choices	492	3.103%	2,989		2,989	160	3,149
Domestic Relations	777	4.901%	4,721		4,721	252	4,973
Weatherization	28	0.177%	170		170	9	179
CDBG	463	2.920%	2,813		2,813	150	2,963
Afford Housing	54	0.341%	328		328	18	346
Retirement Fund	954	6.017%	5,796		5,796	309	6,105
Drug & Alcohol	166	1.047%	1,009		1,009	54	1,063
Other	195	1.230%	1,185		1,185	65	1,250

2007 Actual

YORK COUNTY, PENNSYLVANIA  
Treasurer  
Detail Allocation of  
Receipts

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	15,854	100.000%	96,327	-	96,327	4,058	100,385
Second Allocation Total	12,515						
Total	15,854	100.000%	96,327	-	96,327	4,058	100,385

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

Source: Revenue Audit Trail

## YORK COUNTY, PENNSYLVANIA

Treasurer  
Detail Allocation of  
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	1,593	0.791%	115		115		115
Liability Insurance	1	0.000%	-		-		-
Property Insurance	6	0.003%	-		-		-
Retirement Administration	66	0.033%	5		5		5
County Maintenance	3,974	1.973%	286		286		286
Govt Center	993	0.493%	72		72		72
County Annex	877	0.435%	63		63		63
Satellite Building	258	0.128%	19		19		19
Admin Building	61	0.030%	4		4		4
Information Services	1,509	0.749%	109		109		109
Commissioners	584	0.290%	42		42		42
Solicitor	386	0.192%	28		28		28
Purchasing	1,294	0.642%	93		93		93
Controller	937	0.465%	68		68		68
Treasurer	571	0.283%	41		41		41
Human Resources	1,035	0.514%	75		75	3	78
Payroll Office	266	0.132%	19		19	1	20
Central Telephone	447	0.222%	32		32	1	33
Print Shop	-	0.000%	-		-		-
Archives	619	0.307%	45		45	2	47
Risk Management	298	0.148%	21		21	1	22
Human Services	1,699	0.844%	123		123	6	129
Fleet Management	1,372	0.681%	99		99	4	103
Training	318	0.158%	23		23	1	24
Voter Registration	3,217	1.597%	232		232	10	242
Tax Assessment	1,438	0.714%	104		104	5	109
Weights & Measurers	175	0.087%	13		13	1	14
Tax Collectors	778	0.386%	56		56	3	59
Tax Claims	1,313	0.652%	95		95	4	99
Recorder of Deeds	812	0.403%	59		59	3	62
Traffic Safety	752	0.373%	54		54	2	56
Veteran's Affairs	1,435	0.712%	103		103	5	108
Register of Wills	750	0.372%	54		54	2	56
Sheriff	5,331	2.647%	384		384	17	401
Coroner	868	0.431%	63		63	3	66
Prothonotary	1,166	0.579%	84		84	4	88
Clerk Courts	1,679	0.834%	121		121	5	126
Public Defender	1,733	0.860%	125		125	6	131
District Attorney	8,128	4.035%	586		586	26	612

## YORK COUNTY, PENNSYLVANIA

Treasurer  
Detail Allocation of  
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Courts	10,548	5.237%	760		760	34	794
District Justices	7,717	3.831%	556		556	25	581
Constables	12,253	6.083%	883		883	40	923
Divorce Masters	372	0.185%	27		27	1	28
Controlled Subst	956	0.475%	69		69	3	72
Juvenile Probation	4,428	2.198%	319		319	14	333
Adult Probation	3,828	1.901%	276		276	12	288
Youth Development Ctr	2,934	1.457%	212		212	10	222
Maint Adults	530	0.263%	38		38	2	40
Prison	15,991	7.939%	1,153		1,153	52	1,205
Public Safety	250	0.124%	18		18	1	19
EMA	731	0.363%	53		53	2	55
Radiation Act	91	0.045%	7		7	-	7
HazMat	565	0.281%	41		41	2	43
Parks	4,833	2.399%	348		348	16	364
Conservation	720	0.357%	52		52	2	54
AG Land Pres	353	0.175%	25		25	1	26
Planning	14	0.007%	1		1	-	1
Coop Extension	348	0.173%	25		25	1	26
Pleasant Acres	22,205	11.024%	1,600		1,600	72	1,672
Children & Youth	16,957	8.419%	1,222		1,222	55	1,277
E-911	6,975	3.463%	503		503	23	526
Community Services	3	0.001%	-		-	-	-
Liquid Fuels	375	0.186%	27		27	1	28
Agency on Aging	13,037	6.473%	940		940	42	982
MH/MR	11,944	5.930%	861		861	39	900
Health Choices	3,139	1.558%	226		226	10	236
Domestic Relations	2,904	1.442%	209		209	9	218
Weatherization	608	0.302%	44		44	2	46
CDBG	793	0.394%	57		57	3	60
Afford Housing	56	0.028%	4		4	-	4
Retirement Fund	843	0.419%	61		61	3	64
Drug & Alcohol	2,272	1.128%	164		164	7	171
Maint Juveniles	874	0.434%	63		63	3	66
Other	2,232	1.108%	159		159	9	168
Subtotal	201,418	100.000%	14,518.094	-	14,518.094	611.000	15,129.094

YORK COUNTY, PENNSYLVANIA

Treasurer  
Detail Allocation of  
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Second Allocation Total	188,308						
Total	201,418	100.000%	14,518	-	14,518	611	15,129

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

**York County, Pennsylvania  
Human Resources**

The Human Resources department is responsible for areas concerning personnel management throughout the County. The department's main responsibilities are administration of employee benefits programs, and maintenance of personnel files and recording of personnel's conformity with policies, rules and regulations set by the County. In 2006 the County created a training department which works with the Human Resources office in educating employees in different topics related to the work place. For purpose of this plan the training department will not be included in this section of the plan.

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

Cost relating to the administration of employee benefits, are allocated based on the number of full time employees in each department.

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

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

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

2007 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	608,138		608,138	608,138
Deductions			-	
Capital Outlay	<u>(40,770)</u>		<u>(40,770)</u>	
Total Deductions	(40,770)	-	(40,770)	(40,770)
Allocated Additions				
Building Use	44,384	-	44,384	
Equipment Use	17,383	-	17,383	
Employee Benefits	166,872	62	166,934	
Liability Insurance	995	-	995	
Property Insurance	941	2	943	
Retirement Administration	2,040	2	2,042	
County Maintenance	37,743	3,248	40,991	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	31,043	4,469	35,512	
Commissioners	715	89	804	
Solicitor	8,103	153	8,256	
Purchasing	2,399	219	2,618	
Controller	5,078	221	5,299	
Treasurer	75	3	78	
Human Resources		2,545	2,545	
Payroll Office		808	808	
Central Telephone		673	673	
Print Shop		-	-	
Archives		1,967	1,967	
Risk Management		722	722	
Human Services		-	-	
Fleet Management		-	-	
Training		3,300	3,300	
Total Allocated Additions	<u>317,771</u>	<u>18,483</u>	<u>336,254</u>	<u>336,254</u>

Departmental Cost Adjustments

2007 Actual

**YORK COUNTY, PENNSYLVANIA  
Human Resources  
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>885,139</u>	<u>18,483</u>	<u>903,622</u>	<u>903,622</u>

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

	Total	General and Administration	Personnel Admin	Benefits Admin	Labor Relations	Nonallocated
<u>Wages and Benefits</u>						
Salaries & Wages	379,752	54,792	96,539	85,825	142,596	
<u>Other Expenses and Cost</u>						
Advertising	6,886	994	1,751	1,556	2,586	-
Postage	223	32	57	50	84	-
Telephone	6,976	1,007	1,773	1,577	2,619	-
Training	2,219	320	564	502	833	-
Assoc Dues	160	23	41	36	60	-
Printing	2,593	374	659	586	974	-
Travel	541	78	138	122	203	-
Vehicle Expenses	84	12	21	19	32	-
Contracted Services	12,418	1,792	3,157	2,807	4,663	-
Professional Services	141,339	-	20,206	-	117,333	3,800
Office Supplies	13,134	1,895	3,339	2,968	4,932	-
Parking	-	-	-	-	-	-
Arbitration Fees	33,903	-	-	-	33,903	-
ADA Expenses	-	-	-	-	-	-
Office Equipment	3,840	554	976	868	1,442	-
HIPPA Programs	-	-	-	-	-	-
Subscriptions	2,270	328	577	513	852	-
Capital Outlay	1,800	1,800	-	-	-	-
Departmental Expenditures	608,138	64,000	129,797	97,429	313,112	3,800
<u>Cost Adjustments</u>						
Deductions	(40,770)	(40,770)				
Departmental Cost Adjustments						
Functional Cost	567,368	23,230	129,797	97,429	313,112	3,800
Additions: 1st Central Service Centers	317,771	-	317,771			
REALLOCATE ADMIN		(23,230)	6,901	6,135	10,194	-
Allocable Costs	885,139	-	454,470	103,564	323,306	3,800
Unallocated	(3,800)					(3,800)
1st Allocation	881,339	-	454,470	103,564	323,306	-
Additions: 2nd Central Service Centers	18,483	-	18,483			
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	18,483	-	18,483	-	-	-
Unallocated	-					-
2nd Allocation	18,483	-	18,483	-	-	-
Total Allocated	899,822	-	472,953	103,564	323,306	-

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

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Nonallocated
County Maintenance	13,341	7,621	1,423	4,297	-
Govt Center	3,854	2,145	400	1,309	-
County Annex	4,134	2,381	444	1,309	-
Information Services	5,938	5,004	934	-	-
Commissioners	2,259	1,904	355	-	-
Solicitor	566	477	89	-	-
Purchasing	848	714	134	-	-
Controller	4,239	3,572	667	-	-
Treasurer	2,216	1,904	312	-	-
Human Resources	2,545	2,145	400	-	-
Payroll Office	879	745	134	-	-
Central Telephone	745	745	-	-	-
Print Shop	-	-	-	-	-
Archives	1,712	1,489	223	-	-
Risk Management	587	498	89	-	-
Human Services	3,225	2,736	489	-	-
Fleet Management	1,732	995	178	559	-
Training	587	498	89	-	-
Voter Registration	3,046	1,987	312	747	-
Tax Assessment	14,732	8,450	1,423	4,859	-
Weights & Measurers	775	498	89	188	-
Tax Collectors	5,965	5,965	-	-	-
Tax Claims	-	-	-	-	-
Recorder of Deeds	3,762	3,229	533	-	-
Traffic Safety	1,173	995	178	-	-
Traffic Safety Mlr	-	-	-	-	-
Veteran's Affairs	1,173	995	178	-	-
Register of Wills	3,464	1,987	355	1,122	-
Sheriff	45,376	25,846	4,580	14,950	-
Coroner	1,548	995	178	375	-
Prothonotary	9,683	5,713	979	2,991	-
Clerk Courts	17,506	9,691	1,646	6,169	-
Public Defender	13,380	7,705	1,378	4,297	-
District Attorney	30,430	19,630	3,513	7,287	-
Courts	29,695	20,877	3,024	5,794	-
District Justices	38,446	21,868	3,869	12,709	-
Constables	-	-	-	-	-
Divorce Masters	1,173	995	178	-	-
Controlled Subst	-	-	-	-	-
Juvenile Probation	28,736	15,657	2,801	10,278	-
Adult Probation	41,672	22,864	4,046	14,762	-
Youth Development Ctr	21,884	12,177	2,045	7,662	-
Maint Adults	-	-	-	-	-
Prison	190,323	101,395	18,098	70,830	-
Public Safety	291	246	45	-	-
EMA	2,052	1,740	312	-	-
Radiation Act	-	-	-	-	-
HazMat	-	-	-	-	-
Parks	16,777	8,948	1,289	6,540	-
Conservation	4,394	3,727	667	-	-

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

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Nonallocated
AG Land Pres	1,173	995	178	-	-
Planning	-	-	-	-	-
Coop Extension	3,180	2,736	444	-	-
Pleasant Acres	96,916	-	21,789	75,127	-
Human Services MLR	-	-	-	-	-
Children & Youth	59,901	34,045	6,047	19,809	-
Children & Youth MLR	-	-	-	-	-
E-911	39,400	24,106	4,269	11,025	-
Community Services	-	-	-	-	-
Liquid Fuels	-	-	-	-	-
SC Training Ctr	-	-	-	-	-
Agency on Aging	25,802	14,912	2,668	8,222	-
Aging MLR	-	-	-	-	-
MH/MR	53,970	32,305	5,781	15,884	-
MH/MR MLR	-	-	-	-	-
Health Choices	1,756	1,489	267	-	-
Health Choices MLR	-	-	-	-	-
Domestic Relations	36,036	19,630	3,513	12,893	-
Drug & Alcohol	4,825	2,983	533	1,309	-
Other	-	(1)	(1)	3	-
Subtotal	899,822	472,953	103,564	323,306	-
Total	899,822	472,953	103,564	323,306	-

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
County Maintenance	32.00	1.677%	7,621		7,621		7,621
Govt Center	9.00	0.472%	2,145		2,145		2,145
County Annex	10.00	0.524%	2,381		2,381		2,381
Information Services	21.00	1.101%	5,004		5,004		5,004
Commissioners	8.00	0.419%	1,904		1,904		1,904
Solicitor	2.00	0.105%	477		477		477
Purchasing	3.00	0.157%	714		714		714
Controller	15.00	0.786%	3,572		3,572		3,572
Treasurer	8.00	0.419%	1,904		1,904		1,904
Human Resources	9.00	0.472%	2,145		2,145		2,145
Payroll Office	3.00	0.157%	714		714	31	745
Central Telephone	3.00	0.157%	714		714	31	745
Print Shop	-	0.000%	-		-	-	-
Archives	6.00	0.314%	1,427		1,427	62	1,489
Risk Management	2.00	0.105%	477		477	21	498
Human Services	11.00	0.577%	2,622		2,622	114	2,736
Fleet Management	4.00	0.210%	954		954	41	995
Training	2.00	0.105%	477		477	21	498
Voter Registration	8.00	0.419%	1,904		1,904	83	1,987
Tax Assessment	34.00	1.782%	8,099		8,099	351	8,450
Weights & Measurers	2.00	0.105%	477		477	21	498
Tax Collectors	24.00	1.258%	5,717		5,717	248	5,965
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	13.00	0.681%	3,095		3,095	134	3,229
Traffic Safety	4.00	0.210%	954		954	41	995
Veteran's Affairs	4.00	0.210%	954		954	41	995
Register of Wills	8.00	0.419%	1,904		1,904	83	1,987
Sheriff	104.00	5.451%	24,773		24,773	1,073	25,846
Coroner	4.00	0.210%	954		954	41	995
Prothonotary	23.00	1.205%	5,476		5,476	237	5,713
Clerk Courts	39.00	2.044%	9,289		9,289	402	9,691
Public Defender	31.00	1.625%	7,385		7,385	320	7,705
District Attorney	79.00	4.140%	18,815		18,815	815	19,630
Courts	84.00	4.403%	20,010		20,010	867	20,877
District Justices	88.00	4.612%	20,960		20,960	908	21,868
Divorce Masters	4.00	0.210%	954		954	41	995
Juvenile Probation	63.00	3.302%	15,007		15,007	650	15,657
Adult Probation	92.00	4.822%	21,915		21,915	949	22,864
Youth Development Ctr	49.00	2.568%	11,671		11,671	506	12,177
Prison	408.00	21.384%	97,184		97,184	4,211	101,395
Public Safety	1.00	0.052%	236		236	10	246
EMA	7.00	0.367%	1,668		1,668	72	1,740
Parks	36.00	1.887%	8,576		8,576	372	8,948
Conservation	15.00	0.786%	3,572		3,572	155	3,727
AG Land Pres	4.00	0.210%	954		954	41	995
Coop Extension	11.00	0.577%	2,622		2,622	114	2,736
Children & Youth	137.00	7.180%	32,631		32,631	1,414	34,045
E-911	97.00	5.084%	23,105		23,105	1,001	24,106
Agency on Aging	60.00	3.145%	14,293		14,293	619	14,912

**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
MH/MR	130.00	6.813%	30,963		30,963	1,342	32,305
Health Choices	6.00	0.314%	1,427		1,427	62	1,489
Domestic Relations	79.00	4.140%	18,815		18,815	815	19,630
Drug & Alcohol	12.00	0.629%	2,859		2,859	124	2,983
Other		0.000%	(0)		(0)	(1)	(1)
<hr/>							
Subtotal	1,908	100.000%	454,470	-	454,470	18,483	472,953
Second Allocation Total	1,791						
<hr/>							
Total	1,908	100.000%	454,470	-	454,470	18,483	472,953

(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
County Maintenance	32.00	1.374%	1,423		1,423		1,423
Govt Center	9.00	0.386%	400		400		400
County Annex	10.00	0.429%	444		444		444
Information Services	21.00	0.902%	934		934		934
Commissioners	8.00	0.343%	355		355		355
Solicitor	2.00	0.086%	89		89		89
Purchasing	3.00	0.129%	134		134		134
Controller	15.00	0.644%	667		667		667
Treasurer	7.00	0.301%	312		312		312
Human Resources	9.00	0.386%	400		400		400
Payroll Office	3.00	0.129%	134		134	-	134
Print Shop	-	0.000%	-		-	-	-
Archives	5.00	0.215%	223		223	-	223
Risk Management	2.00	0.086%	89		89	-	89
Human Services	11.00	0.472%	489		489	-	489
Fleet Management	4.00	0.172%	178		178	-	178
Training	2.00	0.086%	89		89	-	89
Voter Registration	7.00	0.301%	312		312	-	312
Tax Assessment	32.00	1.374%	1,423		1,423	-	1,423
Weights & Measurers	2.00	0.086%	89		89	-	89
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	12.00	0.515%	533		533	-	533
Traffic Safety	4.00	0.172%	178		178	-	178
Veteran's Affairs	4.00	0.172%	178		178	-	178
Register of Wills	8.00	0.343%	355		355	-	355
Sheriff	103.00	4.422%	4,580		4,580	-	4,580
Coroner	4.00	0.172%	178		178	-	178
Prothonotary	22.00	0.945%	979		979	-	979
Clerk Courts	37.00	1.589%	1,646		1,646	-	1,646
Public Defender	31.00	1.331%	1,378		1,378	-	1,378
District Attorney	79.00	3.392%	3,513		3,513	-	3,513
Courts	68.00	2.920%	3,024		3,024	-	3,024
District Justices	87.00	3.736%	3,869		3,869	-	3,869
Divorce Masters	4.00	0.172%	178		178	-	178
Juvenile Probation	63.00	2.705%	2,801		2,801	-	2,801
Adult Probation	91.00	3.907%	4,046		4,046	-	4,046
Youth Development Ctr	46.00	1.975%	2,045		2,045	-	2,045
Prison	407.00	17.475%	18,098		18,098	-	18,098
Public Safety	1.00	0.043%	45		45	-	45
EMA	7.00	0.301%	312		312	-	312
Parks	29.00	1.245%	1,289		1,289	-	1,289
Conservation	15.00	0.644%	667		667	-	667
AG Land Pres	4.00	0.172%	178		178	-	178
Coop Extension	10.00	0.429%	444		444	-	444
Pleasant Acres	490.00	21.039%	21,789		21,789	-	21,789
Children & Youth	136.00	5.839%	6,047		6,047	-	6,047
E-911	96.00	4.122%	4,269		4,269	-	4,269
Agency on Aging	60.00	2.576%	2,668		2,668	-	2,668
MH/MR	130.00	5.582%	5,781		5,781	-	5,781
Health Choices	6.00	0.258%	267		267	-	267

**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
Domestic Relations	79.00	3.392%	3,513		3,513	-	3,513
Drug & Alcohol	12.00	0.515%	533		533	-	533
Other		0.000%	(1)		(1)	-	(1)
<hr/>							
Subtotal	2,329	100.000%	103,564	-	103,564	-	103,564
Second Allocation Total	2,213						
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Total	2,329	100.000%	103,564	-	103,564	-	103,564

(A) Alloc basis: Full-Time Equiv 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	23	1.329%	4,297		4,297		4,297
Govt Center	7	0.405%	1,309		1,309		1,309
County Annex	7	0.405%	1,309		1,309		1,309
Fleet Management	3	0.173%	559		559	-	559
Voter Registration	4	0.231%	747		747	-	747
Tax Assessment	26	1.503%	4,859		4,859	-	4,859
Weights & Measurers	1	0.058%	188		188	-	188
Register of Wills	6	0.347%	1,122		1,122	-	1,122
Sheriff	80	4.624%	14,950		14,950	-	14,950
Coroner	2	0.116%	375		375	-	375
Prothonotary	16	0.925%	2,991		2,991	-	2,991
Clerk Courts	33	1.908%	6,169		6,169	-	6,169
Public Defender	23	1.329%	4,297		4,297	-	4,297
District Attorney	39	2.254%	7,287		7,287	-	7,287
Courts	31	1.792%	5,794		5,794	-	5,794
District Justices	68	3.931%	12,709		12,709	-	12,709
Divorce Masters	-	0.000%	-		-	-	-
Juvenile Probation	55	3.179%	10,278		10,278	-	10,278
Adult Probation	79	4.566%	14,762		14,762	-	14,762
Youth Development Ctr	41	2.370%	7,662		7,662	-	7,662
Prison	379	21.908%	70,830		70,830	-	70,830
Parks	35	2.023%	6,540		6,540	-	6,540
Pleasant Acres	402	23.237%	75,127		75,127	-	75,127
Children & Youth	106	6.127%	19,809		19,809	-	19,809
E-911	59	3.410%	11,025		11,025	-	11,025
Agency on Aging	44	2.543%	8,222		8,222	-	8,222
MH/MR	85	4.913%	15,884		15,884	-	15,884
Domestic Relations	69	3.988%	12,893		12,893	-	12,893
Drug & Alcohol	7	0.405%	1,309		1,309	-	1,309
Other		0.000%	3		3	-	3
<hr/>							
Subtotal	1,730	100.000%	323,306	-	323,306	-	323,306
Second Allocation Total	1,693						
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Total	1,730	100.000%	323,306	-	323,306	-	323,306

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

Source: Payroll Statistics

**York County, Pennsylvania  
Payroll Office**

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

Costs associated with the Payroll Office, are allocated to departments based on the total number of paychecks issued by each department in 2007.

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

2007 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	109,572		109,572	109,572
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	-	-	-	
Employee Benefits	34,432	12	34,444	
Liability Insurance	307	-	307	
Property Insurance	-	-	-	
Retirement Administration	682	1	683	
County Maintenance	-	-	-	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	68,091	9,805	77,896	
Commissioners	201	25	226	
Solicitor	-	-	-	
Purchasing	529	48	577	
Controller	1,249	54	1,303	
Treasurer	19	1	20	
Human Resources	848	31	879	
Payroll Office		270	270	
Central Telephone		192	192	
Print Shop		-	-	
Archives		3,275	3,275	
Risk Management		241	241	
Human Services		-	-	
Fleet Management		-	-	
Training		33	33	
Total Allocated Additions	<u>106,358</u>	<u>13,988</u>	<u>120,346</u>	<u>120,346</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>215,930</u></u>	<u><u>13,988</u></u>	<u><u>229,918</u></u>	<u><u>229,918</u></u>

2007 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	99,522		99,522
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		
Telephone	644		644
Printing	88		88
Contracted Services	4,736		4,736
Equipment Rental	822		822
Maintenance and Repairs	312		312
Office Equipment	-		-
Computer Forms	557		557
Office Supplies	2,891		2,891
	-		
Departmental Expenditures	109,572	-	109,572
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments	-		
	-		
Functional Cost	109,572	-	109,572
Additions: 1st Central Service Centers	106,358	106,358	
REALLOCATE ADMIN		(106,358)	106,358

2007 Actual

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

	Total	General and Administration	Payroll Processing
Allocable Costs	215,930	-	215,930
Unallocated	-		
1st Allocation	215,930	-	215,930
Additions: 2nd Central Service Centers	13,988	13,988	
REALLOCATE ADMIN		(13,988)	13,988
Allocable Costs	13,988	-	13,988
Unallocated	-		
2nd Allocation	13,988	-	13,988
Total Allocated	229,918	-	229,918

## Department Cost Allocation Summary - Total Costs

User Department	Total	Payroll Processing
County Maintenance	2,870	2,870
Govt Center	808	808
County Annex	896	896
Information Services	1,883	1,883
Commissioners	717	717
Solicitor	209	209
Purchasing	270	270
Controller	1,345	1,345
Treasurer	717	717
Human Resources	808	808
Payroll Office	270	270
Central Telephone	288	288
Print Shop	-	-
Archives	542	542
Risk Management	191	191
Human Services	1,054	1,054
Fleet Management	382	382
Training	191	191
Voter Registration	766	766
Tax Assessment	3,225	3,225
Weights & Measurers	191	191
Tax Collectors	2,332	2,332
Tax Claims	-	-
Recorder of Deeds	1,213	1,213
Traffic Safety	382	382
Veteran's Affairs	418	418
Register of Wills	800	800
Sheriff	9,904	9,904
Coroner	418	418
Prothonotary	2,238	2,238
Clerk Courts	3,771	3,771
Public Defender	2,971	2,971
District Attorney	7,570	7,570
Courts	8,016	8,016
District Justices	8,400	8,400
Divorce Masters	382	382
Juvenile Probation	6,071	6,071
Adult Probation	8,784	8,784
Youth Development Ctr	4,662	4,662
Prison	39,126	39,126
Public Safety	97	97
EMA	671	671

2007 Actual

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

<u>User Department</u>	<u>Total</u>	<u>Payroll Processing</u>
Parks	3,483	3,483
Conservation	1,472	1,472
AG Land Pres	382	382
Coop Extension	1,022	1,022
Pleasant Acres	47,784	47,784
Children & Youth	13,094	13,094
E-911	9,327	9,327
Agency on Aging	5,750	5,750
MH/MR	12,457	12,457
Health Choices	575	575
Domestic Relations	7,570	7,570
Drug & Alcohol	1,150	1,150
Other	3	3
	<hr/>	<hr/>
Subtotal	229,918	229,918
	<hr/>	<hr/>
Total	<u>229,918</u>	<u>229,918</u>

YORK COUNTY, PENNSYLVANIA  
Payroll Office  
Detail Allocation of  
Payroll Processing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	832	1.329%	2,870		2,870		2,870
Govt Center	234	0.374%	808		808		808
County Annex	260	0.415%	896		896		896
Information Services	546	0.872%	1,883		1,883		1,883
Commissioners	208	0.332%	717		717		717
Solicitor	61	0.097%	209		209		209
Purchasing	78	0.125%	270		270		270
Controller	390	0.623%	1,345		1,345		1,345
Treasurer	208	0.332%	717		717		717
Human Resources	234	0.374%	808		808		808
Payroll Office	78	0.125%	270		270		270
Central Telephone	78	0.125%	270		270	18	288
Print Shop	-	0.000%	-		-	-	-
Archives	147	0.235%	507		507	35	542
Risk Management	52	0.083%	179		179	12	191
Human Services	286	0.457%	987		987	67	1,054
Fleet Management	104	0.166%	358		358	24	382
Training	52	0.083%	179		179	12	191
Voter Registration	208	0.332%	717		717	49	766
Tax Assessment	875	1.398%	3,019		3,019	206	3,225
Weights & Measurers	52	0.083%	179		179	12	191
Tax Collectors	633	1.011%	2,183		2,183	149	2,332
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	329	0.526%	1,136		1,136	77	1,213
Traffic Safety	104	0.166%	358		358	24	382
Veteran's Affairs	113	0.181%	391		391	27	418
Register of Wills	217	0.347%	749		749	51	800
Sheriff	2,687	4.294%	9,272		9,272	632	9,904
Coroner	113	0.181%	391		391	27	418
Prothonotary	607	0.970%	2,095		2,095	143	2,238
Clerk Courts	1,023	1.635%	3,530		3,530	241	3,771
Public Defender	806	1.288%	2,781		2,781	190	2,971
District Attorney	2,054	3.282%	7,087		7,087	483	7,570
Courts	2,175	3.475%	7,504		7,504	512	8,016
District Justices	2,279	3.642%	7,864		7,864	536	8,400
Divorce Masters	104	0.166%	358		358	24	382
Juvenile Probation	1,647	2.632%	5,683		5,683	388	6,071
Adult Probation	2,383	3.808%	8,223		8,223	561	8,784
Youth Development Ctr	1,265	2.021%	4,364		4,364	298	4,662
Prison	10,616	16.963%	36,628		36,628	2,498	39,126
Public Safety	26	0.042%	91		91	6	97
EMA	182	0.291%	628		628	43	671
Parks	945	1.510%	3,261		3,261	222	3,483
Conservation	399	0.638%	1,378		1,378	94	1,472
AG Land Pres	104	0.166%	358		358	24	382

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Coop Extension	277	0.443%	957		957	65	1,022
Pleasant Acres	12,965	20.717%	44,734		44,734	3,050	47,784
Children & Youth	3,553	5.677%	12,258		12,258	836	13,094
E-911	2,531	4.044%	8,732		8,732	595	9,327
Agency on Aging	1,560	2.493%	5,383		5,383	367	5,750
MH/MR	3,380	5.401%	11,662		11,662	795	12,457
Health Choices	156	0.249%	538		538	37	575
Domestic Relations	2,054	3.282%	7,087		7,087	483	7,570
Drug & Alcohol	312	0.499%	1,077		1,077	73	1,150
Other		0.000%	1		1	2	3
<hr/>							
Subtotal	62,582	100.000%	215,930	-	215,930	13,988	229,918
Second Allocation Total	59,453						
<hr/>							
Total	62,582	100.000%	215,930	-	215,930	13,988	229,918

(A) Alloc basis: Payroll Checks Issued By Department  
 Source: Payroll Statistics

2007 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

2007 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	121,580		121,580	121,580
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	5,476	-	5,476	
Employee Benefits	15,691	6	15,697	
Liability Insurance	268	-	268	
Property Insurance	-	-	-	
Retirement Administration	-	-	-	
County Maintenance	-	-	-	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	-	-	-	
Commissioners	289	36	325	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	2,072	90	2,162	
Treasurer	32	1	33	
Human Resources	714	31	745	
Payroll Office	270	18	288	
Central Telephone		6,108	6,108	
Print Shop	-	-	-	
Archives	-	-	-	
Risk Management		241	241	
Human Services	-	-	-	
Fleet Management	-	-	-	
Training	-	-	-	
Total Allocated Additions	<u>24,812</u>	<u>6,531</u>	<u>31,343</u>	<u>31,343</u>
Departmental Cost Adjustments				
Direct Telephone	(68,150)		(68,150)	
	-		-	

2007 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>(68,150)</u>	<u>-</u>	<u>(68,150)</u>	<u>(68,150)</u>
Total to be Allocated	<u>78,242</u>	<u>6,531</u>	<u>84,773</u>	<u>84,773</u>

2007 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	56,077		56,077
<u>Other Expenses and Cost</u>			
Advertising	-		-
Postage	-		-
Telephone	64,489		64,489
Office Supplies	1,014		1,014
Departmental Expenditures	121,580	-	121,580
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
Direct Telephone	(68,150)		(68,150)
<hr/>			
Functional Cost	53,430	-	53,430
Additions: 1st Central Service Centers	24,812	24,812	
REALLOCATE ADMIN		(24,812)	24,812
<hr/>			
Allocable Costs	78,242	-	78,242
Unallocated	-		
<hr/>			
1st Allocation	78,242	-	78,242
Additions: 2nd Central Service Centers	6,531	6,531	

2007 Actual

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

	Total	General and Administration	Telephone Services
REALLOCATE ADMIN		(6,531)	6,531
Allocable Costs	6,531	-	6,531
Unallocated	-		
2nd Allocation	6,531	-	6,531
Total Allocated	84,773	-	84,773

## Department Cost Allocation Summary - Total Costs

User Department	Total	Telephone Services
County Maintenance	1,683	1,683
Govt Center	-	-
County Annex	-	-
Satellite Building	-	-
Admin Building	-	-
Information Services	1,828	1,828
Commissioners	818	818
Solicitor	96	96
Purchasing	192	192
Controller	865	865
Treasurer	433	433
Human Resources	673	673
Payroll Office	192	192
Central Telephone	6,108	6,108
Archives	53	53
Risk Management	158	158
Human Services	740	740
Fleet Management	-	-
Training	-	-
Voter Registration	687	687
Tax Assessment	2,751	2,751
Weights & Measurers	53	53
Recorder of Deeds	476	476
Traffic Safety	264	264
Traffic Safety Mlr	-	-
Veteran's Affairs	264	264
Register of Wills	740	740
Sheriff	3,121	3,121
Coroner	158	158
Prothonotary	1,746	1,746
Clerk Courts	1,746	1,746
Public Defender	2,011	2,011
District Attorney	6,295	6,295
Courts	1,164	1,164
District Justices	740	740
Divorce Masters	476	476
Juvenile Probation	1,640	1,640
Adult Probation	2,275	2,275
Youth Development Ctr	1,217	1,217
Prison	9,627	9,627
EMA	1,693	1,693

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

<u>User Department</u>	<u>Total</u>	<u>Telephone Services</u>
Parks	423	423
Conservation	476	476
AG Land Pres	158	158
Planning	635	635
Coop Extension	1,005	1,005
Pleasant Acres	7,723	7,723
Children & Youth	1,005	1,005
E-911	6,718	6,718
SC Training Ctr	264	264
Agency on Aging	5,449	5,449
MH/MR	1,587	1,587
Domestic Relations	5,290	5,290
Drug & Alcohol	158	158
Other	899	899
	<hr/>	<hr/>
Subtotal	84,773	84,773
	<hr/>	<hr/>
Total	<u>84,773</u>	<u>84,773</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	35	2.151%	1,683		1,683		1,683
Information Services	38	2.336%	1,828		1,828		1,828
Commissioners	17	1.045%	818		818		818
Solicitor	2	0.123%	96		96		96
Purchasing	4	0.246%	192		192		192
Controller	18	1.106%	865		865		865
Treasurer	9	0.553%	433		433		433
Human Resources	14	0.860%	673		673		673
Payroll Office	4	0.246%	192		192		192
Central Telephone	127	7.806%	6,108		6,108		6,108
Archives	1	0.061%	48		48	5	53
Risk Management	3	0.184%	144		144	14	158
Human Services	14	0.860%	673		673	67	740
Voter Registration	13	0.799%	625		625	62	687
Tax Assessment	52	3.196%	2,501		2,501	250	2,751
Weights & Measurers	1	0.061%	48		48	5	53
Recorder of Deeds	9	0.553%	433		433	43	476
Traffic Safety	5	0.307%	240		240	24	264
Veteran's Affairs	5	0.307%	240		240	24	264
Register of Wills	14	0.860%	673		673	67	740
Sheriff	59	3.626%	2,837		2,837	284	3,121
Coroner	3	0.184%	144		144	14	158
Prothonotary	33	2.028%	1,587		1,587	159	1,746
Clerk Courts	33	2.028%	1,587		1,587	159	1,746
Public Defender	38	2.336%	1,828		1,828	183	2,011
District Attorney	119	7.314%	5,723		5,723	572	6,295
Courts	22	1.352%	1,058		1,058	106	1,164
District Justices	14	0.860%	673		673	67	740
Divorce Masters	9	0.553%	433		433	43	476
Juvenile Probation	31	1.905%	1,491		1,491	149	1,640
Adult Probation	43	2.643%	2,068		2,068	207	2,275
Youth Development Ctr	23	1.414%	1,106		1,106	111	1,217
Prison	182	11.186%	8,752		8,752	875	9,627
EMA	32	1.967%	1,539		1,539	154	1,693
Parks	8	0.492%	385		385	38	423
Conservation	9	0.553%	433		433	43	476
AG Land Pres	3	0.184%	144		144	14	158
Planning	12	0.738%	577		577	58	635
Coop Extension	19	1.168%	914		914	91	1,005
Pleasant Acres	146	8.974%	7,021		7,021	702	7,723
Children & Youth	19	1.168%	914		914	91	1,005

2007 Actual

**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	127	7.806%	6,108		6,108	610	6,718
SC Training Ctr	5	0.307%	240		240	24	264
Agency on Aging	103	6.331%	4,954		4,954	495	5,449
MH/MR	30	1.844%	1,443		1,443	144	1,587
Domestic Relations	100	6.146%	4,809		4,809	481	5,290
Drug & Alcohol	3	0.184%	144		144	14	158
Other	17	1.045%	817		817	82	899
<hr/>							
Subtotal	1,627	100.000%	78,242	-	78,242	6,531	84,773
Second Allocation Total	1,359						
<hr/>							
Total	1,627	100.000%	78,242	-	78,242	6,531	84,773

(A) Alloc basis: Number of Lines By Department

Source: Telephone Directory

2007 Actual

**York County, Pennsylvania  
Print Shop**

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

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

**York County, Pennsylvania  
Archives**

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

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

Costs associated with the Archives department that are not associated with serving the general public, are allocated to departments based on the number of boxes stored by each department for 2007.

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

2007 Actual

YORK COUNTY, PENNSYLVANIA

Archives

Costs to be Allocated

	1st Allocation	2nd Allocation	Subtotal	Total
Expenditures per Financial Statements	274,576		274,576	274,576
Deductions			-	
Exp Reimb	(14,598)		(14,598)	
Total Deductions	(14,598)	-	(14,598)	(14,598)
Allocated Additions				
Building Use	88,918	-	88,918	
Equipment Use	15,928	-	15,928	
Employee Benefits	69,132	26	69,158	
Liability Insurance	605	-	605	
Property Insurance	2,304	-	2,304	
Retirement Administration	1,136	1	1,137	
County Maintenance	-	-	-	
Information Services	7,888	1,136	9,024	
Commissioners	526	66	592	
Solicitor	2,677	51	2,728	
Purchasing	1,400	128	1,528	
Controller	3,969	176	4,145	
Treasurer	1,041	55	1,096	
Human Resources	1,650	62	1,712	
Payroll Office	507	35	542	
Central Telephone	48	5	53	
Print Shop	-	-	-	
Archives		392	392	
Risk Management		481	481	
Human Services		-	-	
Fleet Management		-	-	
Training		2,001	2,001	
Total Allocated Additions	197,729	4,615	202,344	202,344
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	457,707	4,615	462,322	462,322

2007 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	186,608	25,936	84,401	76,271
<u>Other Expenses and Cost</u>				
Fuel	7,502	1,043	3,393	3,066
Supplies	2,205	306	997	901
Telephone	1,639	228	741	670
Utilities	26,294	3,655	11,893	10,747
Microfilming	1,868	260	845	763
Equipment Rental	1,156	161	523	472
Travel	201	28	91	82
Grant Expense	4,804	668	2,173	1,964
Contracted Services	22,928	3,187	10,370	9,371
Restoration Exp	3,976	553	1,798	1,625
Maintenance & Repairs	8,737	1,214	3,952	3,571
Office Equipment	5,302	737	2,398	2,167
Office Supplies	1,031	143	466	421
Professional Services	50	7	23	20
Training and Staff Development	220	31	100	90
Pamphlet Subscription	55	8	25	22
Departmental Expenditures	274,576	38,162	124,188	112,226
<u>Cost Adjustments</u>				
Deductions	(14,598)	(2,029)	(6,603)	(5,967)
Departmental Cost Adjustments				
Functional Cost	259,978	36,133	117,586	106,259

## YORK COUNTY, PENNSYLVANIA

## Archives

## Schedule of Costs to be Allocated by Function

	Total	General and Administration	Records Management	Nonallocable
Additions: 1st Central Service Centers	197,729	197,729		
REALLOCATE ADMIN		(233,862)	122,847	111,015
Allocable Costs	457,707	-	240,433	217,274
Unallocated	(217,274)			(217,274)
1st Allocation	240,433	-	240,433	-
Additions: 2nd Central Service Centers	4,615	4,615		
REALLOCATE ADMIN		(4,615)	2,424	2,191
Allocable Costs	4,615	-	2,424	2,191
Unallocated	(2,191)			(2,191)
2nd Allocation	2,424	-	2,424	-
Total Allocated	242,857	-	242,857	-

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

User Department	Total	Records Management	Nonallocable
Commissioners	3,578	3,578	-
Controller	11,769	11,769	-
Treasurer	2,147	2,147	-
Human Resources	1,967	1,967	-
Payroll Office	3,275	3,275	-
Archives	392	392	-
Human Services	1,413	1,413	-
Voter Registration	4,814	4,814	-
Tax Assessment	3,549	3,549	-
Recorder of Deeds	3,435	3,435	-
Veteran's Affairs	226	226	-
Register of Wills	24,548	24,548	-
Sheriff	3,119	3,119	-
Coroner	180	180	-
Prothonotary	26,954	26,954	-
Clerk Courts	47,060	47,060	-
Public Defender	15,515	15,515	-
District Attorney	19,992	19,992	-
Courts	16,727	16,727	-
Divorce Masters	338	338	-
Juvenile Probation	4,318	4,318	-
Adult Probation	11,833	11,833	-
Youth Development Ctr	440	440	-
Prison	170	170	-
EMA	440	440	-
Conservation	384	384	-
AG Land Pres	12	12	-
Planning	12	12	-
Coop Extension	68	68	-
Pleasant Acres	80	80	-
Children & Youth	13,099	13,099	-
SC Training Ctr	2,202	2,202	-
Agency on Aging	4,238	4,238	-
MH/MR	700	700	-
Health Choices	146	146	-
Domestic Relations	13,437	13,437	-
Other	280	280	-
Subtotal	242,857	242,857	-
Total	242,857	242,857	-

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
Commissioners	320	1.488%	3,578		3,578		3,578
Controller	1,053	4.895%	11,769		11,769		11,769
Treasurer	192	0.893%	2,147		2,147		2,147
Human Resources	176	0.818%	1,967		1,967		1,967
Payroll Office	293	1.362%	3,275		3,275		3,275
Archives	35	0.163%	392		392		392
Human Services	125	0.581%	1,397		1,397	16	1,413
Voter Registration	426	1.980%	4,761		4,761	53	4,814
Tax Assessment	314	1.460%	3,510		3,510	39	3,549
Recorder of Deeds	304	1.413%	3,397		3,397	38	3,435
Veteran's Affairs	20	0.093%	224		224	2	226
Register of Wills	2,172	10.097%	24,277		24,277	271	24,548
Sheriff	276	1.283%	3,085		3,085	34	3,119
Coroner	16	0.074%	178		178	2	180
Prothonotary	2,385	11.087%	26,657		26,657	297	26,954
Clerk Courts	4,164	19.357%	46,541		46,541	519	47,060
Public Defender	1,373	6.382%	15,344		15,344	171	15,515
District Attorney	1,769	8.223%	19,771		19,771	221	19,992
Courts	1,480	6.880%	16,542		16,542	185	16,727
Divorce Masters	30	0.139%	334		334	4	338
Juvenile Probation	382	1.776%	4,270		4,270	48	4,318
Adult Probation	1,047	4.867%	11,702		11,702	131	11,833
Youth Development Ctr	39	0.181%	435		435	5	440
Prison	15	0.070%	168		168	2	170
EMA	39	0.181%	435		435	5	440
Conservation	34	0.158%	380		380	4	384
AG Land Pres	1	0.005%	12		12	-	12
Planning	1	0.005%	12		12	-	12
Coop Extension	6	0.028%	67		67	1	68
Pleasant Acres	7	0.033%	79		79	1	80
Children & Youth	1,159	5.388%	12,955		12,955	144	13,099
SC Training Ctr	195	0.906%	2,178		2,178	24	2,202
Agency on Aging	375	1.743%	4,191		4,191	47	4,238
MH/MR	62	0.288%	692		692	8	700
Health Choices	13	0.060%	144		144	2	146
Domestic Relations	1,189	5.527%	13,289		13,289	148	13,437
Other	25	0.116%	278		278	2	280
<hr/>							
Subtotal	21,512	100.000%	240,433	-	240,433	2,424	242,857
Second Allocation Total	19,443						
<hr/>							
Total	21,512	100.000%	240,433	-	240,433	2,424	242,857

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

Source: Archives

2007 Actual

**York County, Pennsylvania  
Risk Management**

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

Cost associated with the Risk Management department, are allocated to departments based on the number of employees in each department for 2007.

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

2007 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	127,162		127,162	127,162
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	381	-	381	
Equipment Use	52	-	52	
Employee Benefits	45,608	16	45,624	
Liability Insurance	248	-	248	
Property Insurance	86	-	86	
Retirement Administration	454	-	454	
County Annex	6,789	217	7,006	
Information Services	4,397	632	5,029	
Commissioners	192	24	216	
Solicitor	2,677	51	2,728	
Purchasing	557	51	608	
Controller	1,509	65	1,574	
Treasurer	21	1	22	
Human Resources	566	21	587	
Payroll Office	179	12	191	
Central Telephone	144	14	158	
Print Shop	-	-	-	
Archives	-	-	-	
Risk Management		160	160	
Human Services		-	-	
Fleet Management		-	-	
Training		203	203	
Total Allocated Additions	<u>63,860</u>	<u>1,467</u>	<u>65,327</u>	<u>65,327</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>191,022</u></u>	<u><u>1,467</u></u>	<u><u>192,489</u></u>	<u><u>192,489</u></u>

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

	Total	General and Administration	Safety Admin
<u>Vages and Benefits</u>			
Salaries & Wages	112,558		112,558
<u>Other Expenses and Cost</u>			
Telephone	2,293		2,293
Training	340		340
Contracted Services	875		875
Professional Services	6,314		6,314
Maintenance & Repairs	32		32
Office Equipment	172		172
Office Supplies	2,109		2,109
Lease/ Purchase Agreement	-		
Subscriptions	45		45
Travel	2,424		2,424
Capital Outlay	-		
Departmental Expenditures	127,162	-	127,162
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
<hr/>			
Functional Cost	127,162	-	127,162
Additions: 1st			
Central Service Centers	63,860	63,860	
REALLOCATE ADMIN		(63,860)	63,860
<hr/>			
Allocable Costs	191,022	-	191,022
Unallocated	-		
1st Allocation	191,022	-	191,022
Additions: 2nd			
Central Service Centers	1,467	1,467	
REALLOCATE ADMIN		(1,467)	1,467
<hr/>			
Allocable Costs	1,467	-	1,467
Unallocated	-		
2nd Allocation	1,467	-	1,467
<hr/>			
Total Allocated	192,489	-	192,489

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

User Department	Total	Safety Admin
Constables	-	-
Divorce Masters	324	324
Controlled Subst	-	-
Juvenile Probation	5,092	5,092
Adult Probation	7,435	7,435
Youth Development Ctr	3,959	3,959
Maint Adults	-	-
Prison	33,051	33,051
Public Safety	81	81
EMA	567	567
Radiation Act	-	-
HazMat	-	-
Parks	2,909	2,909
Conservation	1,212	1,212
AG Land Pres	324	324
Planning	-	-
Coop Extension	890	890
Pleasant Acres	40,325	40,325
Human Services MLR	-	-
Children & Youth	11,071	11,071
Children & Youth MLR	-	-
E-911	7,838	7,838
Community Services	-	-
Liquid Fuels	-	-
SC Training Ctr	-	-
Agency on Aging	4,849	4,849
Aging MLR	-	-
MH/MR	10,505	10,505
MH/MR MLR	-	-
Health Choices	485	485
Health Choices MLR	-	-
Domestic Relations	6,383	6,383
Drug & Alcohol	971	971
Other	(8)	(8)
<hr/>		
Subtotal	192,489	192,489
<hr/>		
Total	192,489	192,489

2007 Actual

**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
County Maintenance	32.00	1.343%	2,565		2,565		2,565
Govt Center	9.00	0.378%	722		722		722
County Annex	10.00	0.420%	802		802		802
Information Services	21.00	0.881%	1,683		1,683		1,683
Commissioners	8.00	0.336%	642		642		642
Solicitor	2.00	0.084%	160		160		160
Purchasing	3.00	0.126%	241		241		241
Controller	15.00	0.629%	1,202		1,202		1,202
Treasurer	8.00	0.336%	642		642		642
Human Resources	9.00	0.378%	722		722		722
Payroll Office	3.00	0.126%	241		241		241
Central Telephone	3.00	0.126%	241		241		241
Print Shop	-	0.000%	-		-		-
Archives	6.00	0.252%	481		481		481
Risk Management	2.00	0.084%	160		160		160
Human Services	11.00	0.462%	883		883	7	890
Fleet Management	4.00	0.168%	321		321	3	324
Training	2.00	0.084%	160		160	1	161
Voter Registration	8.00	0.336%	642		642	5	647
Tax Assessment	34.00	1.427%	2,726		2,726	22	2,748
Weights & Measurers	2.00	0.084%	160		160	1	161
Tax Claims	-	0.000%	-		-		-
Recorder of Deeds	13.00	0.546%	1,043		1,043	8	1,051
Traffic Safety	4.00	0.168%	321		321	3	324
Veteran's Affairs	4.00	0.168%	321		321	3	324
Register of Wills	8.00	0.336%	642		642	5	647
Sheriff	103.00	4.322%	8,256		8,256	67	8,323
Coroner	4.00	0.168%	321		321	3	324
Prothonotary	23.00	0.965%	1,843		1,843	15	1,858
Clerk Courts	39.00	1.637%	3,127		3,127	25	3,152
Public Defender	31.00	1.301%	2,485		2,485	20	2,505
District Attorney	79.00	3.315%	6,332		6,332	51	6,383
Courts	84.00	3.525%	6,734		6,734	55	6,789
District Justices	88.00	3.693%	7,054		7,054	57	7,111
Divorce Masters	4.00	0.168%	321		321	3	324
Juvenile Probation	63.00	2.644%	5,051		5,051	41	5,092
Adult Probation	92.00	3.861%	7,375		7,375	60	7,435
Youth Development Ctr	49.00	2.056%	3,927		3,927	32	3,959
Prison	409.00	17.163%	32,785		32,785	266	33,051
Public Safety	1.00	0.042%	80		80	1	81
EMA	7.00	0.294%	562		562	5	567
Parks	36.00	1.511%	2,886		2,886	23	2,909

2007 Actual

**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
Conservation	15.00	0.629%	1,202		1,202	10	1,212
AG Land Pres	4.00	0.168%	321		321	3	324
Coop Extension	11.00	0.462%	883		883	7	890
Pleasant Acres	499.00	20.940%	40,000		40,000	325	40,325
Children & Youth	137.00	5.749%	10,982		10,982	89	11,071
E-911	97.00	4.070%	7,775		7,775	63	7,838
Agency on Aging	60.00	2.518%	4,810		4,810	39	4,849
MH/MR	130.00	5.455%	10,420		10,420	85	10,505
Health Choices	6.00	0.252%	481		481	4	485
Domestic Relations	79.00	3.315%	6,332		6,332	51	6,383
Drug & Alcohol	12.00	0.504%	963		963	8	971
Other		0.000%	(9)		(9)	1	(8)
<hr/>							
Subtotal	2,383	100.000%	191,022	-	191,022	1,467	192,489
Second Allocation Total	2,252						
<hr/>							
Total	2,383	100.000%	191,022	-	191,022	1,467	192,489

(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 2007.

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

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

2007 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	4,333,762		4,333,762	4,333,762
Deductions			-	
Major Equipment	(6,662)		(6,662)	
Grants	(3,557,670)		(3,557,670)	
Total Deductions	(3,564,332)	-	(3,564,332)	(3,564,332)
Allocated Additions				
Liability Insurance	1,196	-	1,196	
Property Insurance	-	-	-	
Retirement Administration	2,494	2	2,496	
Information Services	37,477	5,397	42,874	
Commissioners	1,124	141	1,265	
Solicitor	8,030	153	8,183	
Purchasing	2,855	261	3,116	
Controller	9,140	398	9,538	
Treasurer	621	33	654	
Human Resources	3,111	114	3,225	
Payroll Office	987	67	1,054	
Central Telephone	673	67	740	
Print Shop	-	-	-	
Archives	1,397	16	1,413	
Risk Management	883	7	890	
Human Services	-	-	-	
Fleet Management	-	-	-	
Training	-	5,589	5,589	
Total Allocated Additions	<u>69,988</u>	<u>12,245</u>	<u>82,233</u>	<u>82,233</u>
Departmental Cost Adjustments	-	-	-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	
Total to be Allocated	<u><u>839,418</u></u>	<u><u>12,245</u></u>	<u><u>851,663</u></u>	<u><u>851,663</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	440,958	-	440,958	-
Fringes Benefits	137,856		137,856	-
<u>Other Expenses and Cost</u>				
Operating Expenses	190,616		190,616	-
Major Equipment	6,662	6,662		
Grants	3,557,670	3,557,670		
<hr/>				
Departmental Expenditures	4,333,762	3,564,332	769,430	-
<u>Cost Adjustments</u>				
Deductions	(3,564,332)	(3,564,332)		
<u>Departmental Cost Adjustments</u>				
<hr/>				
Functional Cost	769,430	-	769,430	-
Additions: 1st Central Service Centers	69,988	-	69,988	-
REALLOCATE ADMIN		-	-	-
<hr/>				
Allocable Costs	839,418	-	839,418	-
Unallocated	-			-
1st Allocation	839,418	-	839,418	-
Additions: 2nd Central Service Centers	12,245	-	12,245	-
REALLOCATE ADMIN		-	-	-
<hr/>				
Allocable Costs	12,245	-	12,245	-
Unallocated	-			-
2nd Allocation	12,245	-	12,245	-
<hr/>				
Total Allocated	851,663	-	851,663	-

2007 Actual

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

User Department	Total	Administration	Transportation
Veteran's Affairs	6,780	6,780	-
Youth Development Ctr	9,130	9,130	-
Children & Youth	15,313	15,313	-
Agency on Aging	10,867	10,867	-
MH/MR	12,800	12,800	-
Health Choices	77	77	-
Drug & Alcohol	2,163	2,163	-
Drug & Alcohol MLR	-	-	-
HSDf	46,010	46,010	-
HAP	25,872	25,872	-
MATP	18,321	18,321	-
State Food	142	142	-
CASSP	31,878	31,878	-
Hum Svcs County	70,875	70,875	-
Maint Juveniles	-	-	-
HMIS	6,002	6,002	-
Other	(1)	(1)	-
<b>Subtotal</b>	<b>256,229</b>	<b>256,229</b>	<b>-</b>
<b>Direct Billed</b>	<b>595,434</b>	<b>595,434</b>	<b>-</b>
<b>Total</b>	<b>851,663</b>	<b>851,663</b>	<b>-</b>

2007 Actual

**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	5,579	0.796%	6,682		6,682	98	6,780
Youth Development Ctr	7,509	1.072%	8,999		8,999	131	9,130
Children & Youth Agency on Aging	12,600	1.798%	15,093		15,093	220	15,313
MH/MR	8,939	1.276%	10,711		10,711	156	10,867
Health Choices	10,531	1.503%	12,616		12,616	184	12,800
Drug & Alcohol	61	0.009%	76		76	1	77
HADF	1,779	0.254%	2,132		2,132	31	2,163
HAP	213,500	30.471%	255,779	(213,500)	42,279	3,731	46,010
MATP	120,035	17.132%	143,809	(120,035)	23,774	2,098	25,872
State Food	85,020	12.134%	101,855	(85,020)	16,835	1,486	18,321
CASSP	1,021	0.146%	1,226	(1,102)	124	18	142
Hum Svcs County	147,917	21.111%	177,210	(147,917)	29,293	2,585	31,878
HMIS	58,306	8.322%	69,856		69,856	1,019	70,875
Other	27,860	3.976%	33,375	(27,860)	5,515	487	6,002
		0.000%	(1)		(1)	-	(1)
<b>Subtotal</b>	<b>700,657</b>	<b>100.000%</b>	<b>839,418</b>	<b>(595,434)</b>	<b>243,984</b>	<b>12,245</b>	<b>256,229</b>
<b>Second Allocation Total</b>	<b>700,657</b>						
<b>Direct Billed</b>				<b>595,434</b>	<b>595,434</b>		<b>595,434</b>
<b>Total</b>	<b>700,657</b>	<b>100.000%</b>	<b>839,418</b>	<b>-</b>	<b>839,418</b>	<b>12,245</b>	<b>851,663</b>

(A) Alloc basis:

Actual Expenses By Grant & Categorical

Source:

Human Services Time Studies

2007 Actual

**York County, Pennsylvania  
Fleet Management**

The Fleet management department was created in 2005 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

2007 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	94,032		94,032	94,032
Deductions			-	
Major Equipment	(5,350)		(5,350)	
Grants	-		-	
Total Deductions	(5,350)	-	(5,350)	(5,350)
Allocated Additions				
Building Use	24,236	-	24,236	
Equipment Use	1,938	-	1,938	
Employee Benefits	43,163	16	43,179	
Liability Insurance	396	-	396	
Property Insurance	1,650	-	1,650	
Commissioners	759	96	855	
Solicitor	-	-	-	
Purchasing	999	91	1,090	
Controller	7,372	320	7,692	
Treasurer	99	4	103	
Human Services	-	-	-	
Fleet Management		5,049	5,049	
Training		228	228	
Total Allocated Additions	<u>83,979</u>	<u>5,885</u>	<u>89,864</u>	<u>89,864</u>
Departmental Cost Adjustments	-	-	-	-
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>172,661</u></u>	<u><u>5,885</u></u>	<u><u>178,546</u></u>	<u><u>178,546</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	46,592	-	46,592			
<u>Other Expenses and Cost</u>						
Special Training & Staff Development	537		537			
Telephone	1,108		1,108			
Assoc Dues	540		540			
Maintenance & Repairs	149		149			
Travel Food & Lodging	18		18			
Vehicle Insurance	3,000		3,000			
Gas & Oil	3,749		3,749			
Maintenance - Vehicle	20,044		20,044			
Contract Services	2,115		2,115			
Tools & Equipment	4,297		4,297			
Office supplies	355		355			
Welding Supplies	894		894			
Maintenance Supplies	4,464		4,464			
Uniform Allowance	820		820			
Major Equipment	5,350		5,350			
<hr/>						
Departmental Expenditures	94,032	-	94,032			
<u>Cost Adjustments</u>						
Deductions	(5,350)	(5,350)				
<u>Departmental Cost Adjustments</u>						
<hr/>						
Functional Cost	88,682	(5,350)	94,032			
<u>Additions: 1st</u>						
Central Service Centers	83,979	-	83,979			
<u>REALLOCATE ADMIN</u>						
		5,350	(5,350)			
<hr/>						
Allocable Costs	172,661	-	172,661			
Unallocated	-					
<hr/>						
1st Allocation	172,661	-	172,661			
<u>Additions: 2nd</u>						
Central Service Centers	5,885	-	5,885			
<u>REALLOCATE ADMIN</u>						
		-	-			
Allocable Costs	5,885	-	5,885			
Unallocated	-					
<hr/>						
2nd Allocation	5,885	-	5,885			
<hr/>						
Total Allocated	178,546	-	178,546			

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

User Department	Total	Vehicle Maintenance	
Govt Center	2,020	2,020	-
Fleet Management	5,049	5,049	-
Weights & Measurers	1,045	1,045	-
Traffic Safety	1,045	1,045	-
Veteran's Affairs	1,045	1,045	-
Sheriff	30,304	30,304	-
Coroner	2,090	2,090	-
Public Defender	-	-	-
District Attorney	12,540	12,540	-
Juvenile Probation	6,270	6,270	-
Adult Probation	5,225	5,225	-
Youth Development Ctr	1,045	1,045	-
Maint Adults	-	-	-
Prison	13,584	13,584	-
Public Safety	-	-	-
EMA	6,270	6,270	-
Radiation Act	-	-	-
HazMat	-	-	-
Parks	21,944	21,944	-
AG Land Pres	-	-	-
Planning	3,134	3,134	-
Coop Extension	5,225	5,225	-
Pleasant Acres	10,449	10,449	-
Human Services MLR	-	-	-
Children & Youth	13,584	13,584	-
Children & Youth MLR	-	-	-
E-911	7,316	7,316	-
Community Services	-	-	-
Liquid Fuels	5,225	5,225	-
MH/MR	2,090	2,090	-
Weatherization	1,045	1,045	-
Drug & Alcohol MLR	-	-	-
Other	3,308	3,308	-
Subtotal	178,546	178,546	-
Direct Billed	-	-	-
Total	178,546	178,546	-

**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	0.585%	1,010		1,010		1,010
Govt Center	2.00	1.170%	2,020		2,020		2,020
County Annex	1.00	0.585%	1,010		1,010		1,010
Fleet Management	5.00	2.924%	5,049		5,049		5,049
Weights & Measurers	1.00	0.585%	1,010		1,010	35	1,045
Traffic Safety	1.00	0.585%	1,010		1,010	35	1,045
Veteran's Affairs	1.00	0.585%	1,010		1,010	35	1,045
Sheriff	29.00	16.959%	29,282		29,282	1,022	30,304
Coroner	2.00	1.170%	2,020		2,020	70	2,090
District Attorney	12.00	7.018%	12,117		12,117	423	12,540
Juvenile Probation	6.00	3.509%	6,059		6,059	211	6,270
Adult Probation	5.00	2.924%	5,049		5,049	176	5,225
Youth Development Ctr	1.00	0.585%	1,010		1,010	35	1,045
Prison	13.00	7.602%	13,126		13,126	458	13,584
EMA	6.00	3.509%	6,059		6,059	211	6,270
Parks	21.00	12.281%	21,204		21,204	740	21,944
Conservation	10.00	5.848%	10,097		10,097	352	10,449
Planning	3.00	1.754%	3,028		3,028	106	3,134
Coop Extension	5.00	2.924%	5,049		5,049	176	5,225
Pleasant Acres	10.00	5.848%	10,097		10,097	352	10,449
Children & Youth	13.00	7.602%	13,126		13,126	458	13,584
E-911	7.00	4.094%	7,069		7,069	247	7,316
Liquid Fuels	5.00	2.924%	5,049		5,049	176	5,225
Agency on Aging	5.00	2.924%	5,049		5,049	176	5,225
MH/MR	2.00	1.170%	2,020		2,020	70	2,090
Weatherization	1.00	0.585%	1,010		1,010	35	1,045
Other	3.00	1.754%	3,022		3,022	286	3,308
<hr/>							
Subtotal	171	100.000%	172,661	-	172,661	5,885	178,546
Second Allocation Total	167						
Direct Billed							
Total	171	100.000%	172,661	-	172,661	5,885	178,546

(A) Alloc basis:

Number of Vehicles By Department

Source:

Controllers Office

**York County, Pennsylvania  
Training**

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

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

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

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

2007 Actual

YORK COUNTY, PENNSYLVANIA

Training  
Costs to be Allocated

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	95,298		95,298	95,298
Deductions			-	
Major Equipment	-		-	
Total Deductions	-	-	-	
Allocated Additions				
Building Use	42,606	-	42,606	
Equipment Use	-	-	-	
Employee Benefits	25,664	8	25,672	
Liability Insurance	219	-	219	
Property Insurance	903	2	905	
Retirement Administration	454	-	454	
County Maintenance	36,231	3,118	39,349	
Information Services	361	50	411	
Commissioners	202	25	227	
Solicitor	-	-	-	
Purchasing	985	90	1,075	
Controller	1,625	70	1,695	
Treasurer	23	1	24	
Human Resources	566	21	587	
Payroll Office	179	12	191	
Central Telephone	-	-	-	
Print Shop	-	-	-	
Archives	-	-	-	
Risk Management	160	1	161	
Human Services	-	-	-	
Fleet Management	-	-	-	
Training		1,814	1,814	
Total Allocated Additions	<u>110,178</u>	<u>5,212</u>	<u>115,390</u>	<u>115,390</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>205,476</u></u>	<u><u>5,212</u></u>	<u><u>210,688</u></u>	<u><u>210,688</u></u>

2007 Actual

YORK COUNTY, PENNSYLVANIA

Training

Schedule of Costs to be Allocated by Function

	Total	General and Administration	Training
<u>Wages and Benefits</u>			
Salaries & Wages	81,230	-	81,230
<u>Other Expenses and Cost</u>			
Special Training & Staff Development	160		160
Telephone	577		577
Assoc Dues	35		35
Printing	353		353
Travel - Mileage	-		-
Contract Services	2,390		2,390
Professional Services	-		-
Office Equipment	4,805		4,805
Pamphlet, Subscription, Publications	690		690
Office Supplies	5,058		5,058
	-		-
Departmental Expenditures	95,298	-	95,298
<u>Cost Adjustments</u>			
Deductions	-	-	-
Departmental Cost Adjustments	-		-
Functional Cost	95,298	-	95,298
Additions: 1st Central Service Centers	110,178	-	110,178
REALLOCATE ADMIN	-		-
Allocable Costs	205,476	-	205,476
Unallocated	-		-
1st Allocation	205,476	-	205,476
Additions: 2nd Central Service Centers	5,212	-	5,212
REALLOCATE ADMIN	-		-
Allocable Costs	5,212	-	5,212
Unallocated	-		-
2nd Allocation	5,212	-	5,212
Total Allocated	210,688	-	210,688

## Department Cost Allocation Summary - Total Costs

<u>User Department</u>	<u>Total</u>	<u>Training</u>
County Maintenance	1,029	1,029
Govt Center	245	245
County Annex	253	253
Admin Building	421	421
Information Services	1,029	1,029
Commissioners	836	836
Solicitor	236	236
Purchasing	33	33
Controller	836	836
Treasurer	524	524
Human Resources	3,300	3,300
Payroll Office	33	33
Archives	2,001	2,001
Risk Management	203	203
Human Services	5,589	5,589
Fleet Management	228	228
Training	1,814	1,814
Voter Registration	70	70
Tax Assessment	3,731	3,731
Weights & Measurers	34	34
Recorder of Deeds	156	156
Veteran's Affairs	937	937
Register of Wills	130	130
Sheriff	1,535	1,535
Prothonotary	564	564
Clerk Courts	2,506	2,506
Public Defender	703	703
District Attorney	2,004	2,004
Courts	530	530
District Justices	1,231	1,231
Divorce Masters	34	34
Juvenile Probation	2,030	2,030
Adult Probation	2,682	2,682
Youth Development Ctr	11,668	11,668
Prison	260	260

2007 Actual

YORK COUNTY, PENNSYLVANIA

Training

Department Cost Allocation Summary - Total Costs

User Department	Total	Training
Public Safety	34	34
EMA	190	190
Parks	893	893
Conservation	2,369	2,369
AG Land Pres	62	62
Planning	70	70
Coop Extension	1,103	1,103
Pleasant Acres	3,263	3,263
Children & Youth	96,259	96,259
E-911	2,204	2,204
Agency on Aging	23,397	23,397
MH/MR	23,770	23,770
Health Choices	346	346
Domestic Relations	2,290	2,290
Drug & Alcohol	4,962	4,962
Drug & Alcohol MLR	-	-
Other	61	61
Subtotal	210,688	210,688
Direct Billed	-	-
Total	210,688	210,688

## YORK COUNTY, PENNSYLVANIA

Training  
Detail Allocation of  
Training

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	30.50	0.501%	1,029		1,029		1,029
Govt Center	7.25	0.119%	245		245		245
County Annex	7.50	0.123%	253		253		253
Admin Building	12.50	0.205%	421		421		421
Information Services	30.50	0.501%	1,029		1,029		1,029
Commissioners	24.75	0.407%	836		836		836
Solicitor	7.00	0.115%	236		236		236
Purchasing	1.00	0.016%	33		33		33
Controller	24.75	0.407%	836		836		836
Treasurer	15.50	0.255%	524		524		524
Human Resources	97.75	1.606%	3,300		3,300		3,300
Payroll Office	1.00	0.016%	33		33		33
Archives	59.25	0.974%	2,001		2,001		2,001
Risk Management	6.00	0.099%	203		203		203
Human Services	165.50	2.720%	5,589		5,589		5,589
Fleet Management	6.75	0.111%	228		228		228
Training	53.75	0.883%	1,814		1,814		1,814
Voter Registration	2.00	0.033%	68		68	2	70
Tax Assessment	107.50	1.767%	3,631		3,631	100	3,731
Weights & Measurers	1.00	0.016%	33		33	1	34
Recorder of Deeds	4.50	0.074%	152		152	4	156
Veteran's Affairs	27.00	0.444%	912		912	25	937
Register of Wills	3.75	0.062%	127		127	3	130
Sheriff	44.25	0.727%	1,494		1,494	41	1,535
Prothonotary	16.25	0.267%	549		549	15	564
Clerk Courts	72.25	1.187%	2,439		2,439	67	2,506
Public Defender	20.25	0.333%	684		684	19	703
District Attorney	57.75	0.949%	1,950		1,950	54	2,004
Courts	15.25	0.251%	516		516	14	530
District Justices	35.50	0.583%	1,198		1,198	33	1,231
Divorce Masters	1.00	0.016%	33		33	1	34
Juvenile Probation	58.50	0.961%	1,975		1,975	55	2,030
Adult Probation	77.25	1.270%	2,610		2,610	72	2,682
Youth Development Ctr	336.25	5.526%	11,355		11,355	313	11,668
Prison	7.50	0.123%	253		253	7	260
Public Safety	1.00	0.016%	33		33	1	34
EMA	5.50	0.090%	185		185	5	190
Parks	25.75	0.423%	869		869	24	893
Conservation	68.25	1.122%	2,305		2,305	64	2,369
AG Land Pres	1.75	0.029%	60		60	2	62
Planning	2.00	0.033%	68		68	2	70
Coop Extension	31.75	0.522%	1,073		1,073	30	1,103
Pleasant Acres	94.00	1.545%	3,175		3,175	88	3,263
Children & Youth	2,774.00	45.589%	93,674		93,674	2,585	96,259
E-911	63.50	1.044%	2,145		2,145	59	2,204
Agency on Aging	674.25	11.081%	22,769		22,769	628	23,397
MH/MR	685.00	11.258%	23,132		23,132	638	23,770
Health Choices	10.00	0.164%	337		337	9	346
Domestic Relations	66.00	1.085%	2,229		2,229	61	2,290
Drug & Alcohol	143.00	2.350%	4,829		4,829	133	4,962
Other		0.000%	4		4	57	61

YORK COUNTY, PENNSYLVANIA

Training  
Detail Allocation of  
Training

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	6,085	100.000%	205,476	-	205,476	5,212	210,688
Second Allocation Total	5,594						
Direct Billed							
Total	6,085	100.000%	205,476	-	205,476	5,212	210,688

(A) Alloc basis:

Training Session Hours by Departments

Source:

Controllers Office