

**A CENTRAL SERVICE  
COST ALLOCATION PLAN**



**YORK  
COUNTY, PENNSYLVANIA**

**ACTUAL 2009**

**BASED ON ACTUAL COSTS  
FOR THE YEAR ENDED DECEMBER 31, 2009**

Susquehanna Group Advisors, Inc.

*controller's copy*

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, 2009 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

COUNTY CONTROLLER

Title

YORK

County

30 AUGUST 2010

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 Mr	Veteran's Affairs	Register of Wills
Building Use	56,520	123,740	245	-	-	79,822	2,891	-	7,034	231,131
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	57,044	193,253	2,212	-	-	67,075	9,601	-	22,258	71,831
Liability Insurance	634	2,676	100	1,964	-	1,226	414	-	453	798
Property Insurance	1,779	1,868	41	-	-	1,206	482	-	240	2,378
Retirement Administration	1,634	6,305	234	-	-	3,039	933	-	1,167	1,867
County Maintenance	39,251	85,933	-	-	-	55,433	-	-	-	75,389
Govt Center	-	-	-	-	-	-	-	-	15,752	-
County Annex	-	-	4,001	-	-	-	47,187	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-	-
Information Services	49,523	190,350	94	-	-	14,434	4,445	-	23,556	40,296
Commissioners	3,560	1,485	46	943	3,071	719	597	-	1,007	464
Solicitor	16,142	3,229	-	-	6,456	3,229	-	-	3,229	3,229
Purchasing	2,215	1,091	109	73	617	1,996	472	-	472	872
Controller	34,632	3,689	74	69	27,944	2,084	4,614	-	8,549	1,503
Treasurer	534	1,946	4	82	18,171	695	238	-	135	468
Human Resources	2,904	12,409	332	6,247	-	4,337	1,335	-	1,667	3,379
Payroll Office	919	3,505	127	2,917	-	1,670	500	-	669	1,045
Central Telephone	677	3,521	135	-	-	609	271	-	271	881
Print Shop	-	-	-	-	-	-	-	-	-	-
Archives	4,817	3,154	-	-	-	3,467	-	-	216	23,790
Risk Management	512	2,043	73	-	-	949	293	-	365	583
Human Services	-	-	-	-	-	-	-	-	2,589	-
Fleet Management	-	-	1,258	-	-	-	1,258	-	1,258	-
Total Allocated	273,297	640,197	9,085	12,295	56,259	241,990	75,531	-	90,887	459,904
Roll Forward										
Proposed Costs	273,297	640,197	9,085	12,295	56,259	241,990	75,531	-	90,887	459,904

**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	577,887	1,692	231,131	346,756	173,378	577,887	2,908,167	4,944	-	67,958
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	332,630	43,211	111,811	154,876	131,283	325,592	323,913	382,127	-	24,156
Liability Insurance	16,909	439	2,205	3,444	3,490	14,330	8,158	8,270	-	454
Property Insurance	5,946	282	2,378	3,568	1,784	5,965	29,924	3,503	-	699
Retirement Administration	24,293	933	5,138	8,410	7,477	19,854	15,883	20,787	-	933
County Maintenance	188,491	-	75,389	113,102	56,550	188,491	948,563	-	-	22,166
Govt Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	27,620	-	-	-	-	-	80,707	-	-
Satellite Building	-	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-	-
Information Services	96,601	7,218	27,713	159,229	77,921	106,463	174,332	7,408	-	16,993
Commissioners	4,932	561	1,247	1,825	1,806	7,515	9,551	6,607	10,874	202
Solicitor	12,913	3,229	9,685	9,685	3,229	19,753	6,456	-	-	-
Purchasing	10,095	290	3,086	2,723	545	10,277	4,431	11,694	-	73
Controller	8,664	4,245	2,903	3,676	5,901	44,285	68,412	31,407	114,509	490
Treasurer	1,434	170	1,557	1,593	184	1,038	1,352	4,164	1,770	20
Human Resources	46,485	1,478	10,158	16,831	12,093	33,048	29,663	40,189	-	1,335
Payroll Office	13,059	542	2,959	4,630	4,006	10,636	9,762	11,344	-	500
Central Telephone	4,538	271	2,642	2,980	2,235	8,059	11,512	5,960	-	474
Print Shop	-	-	-	-	-	-	-	-	-	-
Archives	4,397	185	23,421	65,911	19,251	36,428	17,027	-	-	238
Risk Management	7,662	293	1,750	2,699	2,336	6,202	5,691	6,640	-	293
Human Services	-	-	-	-	-	-	-	-	-	-
Fleet Management	38,971	2,514	-	-	-	16,342	-	-	-	-
Total Allocated	1,395,907	95,173	515,173	901,938	503,469	1,432,165	4,572,797	625,751	127,153	136,984
Roll Forward										
Proposed Costs	1,395,907	95,173	515,173	901,938	503,469	1,432,165	4,572,797	625,751	127,153	136,984

**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	-	173,378	231,131	-	-	-	-	100	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	214,607	299,309	145,713	-	1,849,511	5,841	30,887	-
Liability Insurance	-	10,057	14,451	5,050	-	75,895	158	738	-
Property Insurance	-	1,784	2,378	1,787	-	60,356	-	17	-
Retirement Administration	-	14,716	20,787	10,277	-	99,505	234	1,634	-
County Maintenance	-	56,550	75,389	-	-	-	-	-	-
Govt Center	-	-	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	1,634	-
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	-	77,917	105,427	2,483	-	158,936	-	-	-
Commissioners	1,127	3,809	4,519	2,267	30	21,196	78	460	63
Solicitor	-	3,229	12,332	25,489	-	24,663	-	-	-
Purchasing	8,281	2,323	2,178	4,612	-	46,701	-	1,563	400
Controller	10,745	13,644	9,609	4,973	325	41,580	408	1,957	667
Treasurer	4,689	3,101	4,775	282	4	2,876	9	131	9
Human Resources	-	28,839	40,773	20,770	-	208,615	332	2,335	-
Payroll Office	-	7,884	11,263	5,756	-	55,231	127	877	-
Central Telephone	-	2,235	3,521	1,625	-	20,993	-	68	-
Print Shop	-	-	-	-	-	-	-	-	-
Archives	-	5,606	13,634	454	-	161	-	530	-
Risk Management	-	4,597	6,568	3,357	-	32,249	73	512	-
Human Services	-	-	-	5,295	-	-	-	-	-
Fleet Management	-	6,287	5,029	1,258	-	16,342	-	6,287	-
Total Allocated	24,842	630,563	863,073	241,448	359	2,714,810	7,260	49,730	1,139
Roll Forward									
Proposed Costs	24,842	630,563	863,073	241,448	359	2,714,810	7,260	49,730	1,139

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

Central Services Departments	HazMat	Parks	Conservation	AG Land Pres	Planning	Coop Extension	Pleasant Acres	Human Services MLR	Children & Youth
Building Use	-	-	3,182	806	242,985	7,791	-	7,034	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	158,362	55,856	6,106	-	22,699	985,198	-	-
Liability Insurance	-	3,209	1,627	227	-	1,012	-	-	12,821
Property Insurance	-	4,137	530	134	3,669	1,299	-	240	-
Retirement Administration	-	6,072	3,738	467	-	2,333	114,220	-	30,365
County Maintenance	-	-	-	-	168,744	-	-	-	-
Govt Center	-	-	-	-	-	-	-	15,752	-
County Annex	-	-	51,936	13,153	-	127,177	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	-	35,932	-	314	-	-	88,797	-	122,628
Commissioners	165	3,610	738	101	13	487	26,212	-	14,797
Solicitor	-	31,267	363	3,229	3,229	-	25,827	-	(29,348)
Purchasing	4,867	10,313	73	-	-	617	1,272	-	3,704
Controller	1,741	23,125	1,171	226	134	1,017	69,602	-	101,168
Treasurer	24	5,507	262	67	18	95	9,686	-	7,503
Human Resources	-	15,271	5,336	668	-	3,335	85,370	-	58,015
Payroll Office	-	4,086	2,001	292	-	1,251	62,489	-	16,269
Central Telephone	-	2,167	813	203	474	1,828	12,122	-	2,302
Print Shop	-	-	-	-	-	-	-	-	-
Archives	-	-	950	11	11	119	161	-	13,580
Risk Management	-	2,408	1,168	146	-	729	36,408	-	9,486
Human Services	-	-	-	-	-	-	-	-	9,872
Fleet Management	-	30,171	11,313	-	-	6,287	11,313	-	16,342
<b>Total Allocated</b>	<b>6,797</b>	<b>335,637</b>	<b>141,057</b>	<b>26,150</b>	<b>419,277</b>	<b>178,076</b>	<b>1,528,677</b>	<b>23,026</b>	<b>389,504</b>
Roll Forward									
<b>Proposed Costs</b>	<b>6,797</b>	<b>335,637</b>	<b>141,057</b>	<b>26,150</b>	<b>419,277</b>	<b>178,076</b>	<b>1,528,677</b>	<b>23,026</b>	<b>389,504</b>

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

Central Services Departments	Children & Youth MLR	E-911	E-911 Maintenance	Liquid Fuels	SC Training Ctr	Agency on Aging	Aging MLR	MH/MR	MH/MR MLR
Building Use	88,640	2,719	-	-	-	-	33,416	-	94,267
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	6,283	4,249	81,249	-	-	-	-
Liability Insurance	-	11,037	361	-	-	6,456	-	13,193	-
Property Insurance	3,030	1,222	-	-	-	-	1,139	-	3,269
Retirement Administration	-	23,826	933	-	-	14,716	-	30,598	-
County Maintenance	-	-	-	-	-	-	-	-	-
Govt Center	198,468	-	-	-	-	-	74,820	-	211,069
County Annex	-	44,388	-	-	-	-	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	-	1,826	-	-	32,198	10,518	-	74,157	-
Commissioners	-	6,225	306	179	-	8,941	-	11,127	-
Solicitor	-	17,015	-	-	-	19,027	-	12,913	-
Purchasing	-	3,886	1,708	981	-	33,120	-	18,921	-
Controller	-	21,516	1,587	1,846	-	67,811	-	62,711	-
Treasurer	-	4,542	34	164	-	3,414	-	4,564	-
Human Resources	-	44,653	1,763	-	-	27,558	-	55,927	-
Payroll Office	-	13,140	500	-	-	7,884	-	16,393	-
Central Telephone	-	-	-	-	-	6,908	-	2,099	-
Print Shop	-	-	-	-	-	-	-	-	-
Archives	-	173	-	-	746	5,066	-	1,588	-
Risk Management	-	7,662	293	-	-	4,597	-	9,558	-
Human Services	-	-	-	-	-	3,596	-	3,163	-
Fleet Management	-	8,799	-	6,287	-	5,029	-	2,514	-
<b>Total Allocated</b>	<b>290,138</b>	<b>212,629</b>	<b>13,768</b>	<b>13,706</b>	<b>114,193</b>	<b>224,641</b>	<b>109,375</b>	<b>319,426</b>	<b>308,605</b>
Roll Forward									
<b>Proposed Costs</b>	<b>290,138</b>	<b>212,629</b>	<b>13,768</b>	<b>13,706</b>	<b>114,193</b>	<b>224,641</b>	<b>109,375</b>	<b>319,426</b>	<b>308,605</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	-	7,739	-	462,322	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-
Liability Insurance	647	-	6,733	-	-	-	-	-	970
Property Insurance	-	264	-	4,757	-	-	-	-	-
Retirement Administration	1,400	-	15,883	-	-	-	-	-	2,100
County Maintenance	-	-	-	150,796	-	-	-	-	-
Govt Center	-	17,327	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	2,555	-	2,798	-	-	-	-	-	23,407
Commissioners	1,012	-	3,652	-	270	1,017	-	790	1,553
Solicitor	-	-	3,229	-	-	-	-	-	-
Purchasing	255	-	1,163	-	-	-	-	182	1,418
Controller	8,133	-	9,349	-	2,808	10,106	-	7,167	12,316
Treasurer	447	-	5,381	-	167	2,542	-	4,736	1,599
Human Resources	1,999	-	31,075	-	-	-	-	-	3,567
Payroll Office	750	-	8,554	-	-	-	-	-	1,127
Central Telephone	135	-	6,975	-	-	-	-	-	68
Print Shop	-	-	-	-	-	-	-	-	-
Archives	130	-	12,749	-	-	-	-	-	2,366
Risk Management	438	-	4,961	-	-	-	-	-	656
Human Services	516	-	-	-	-	-	-	-	350
Fleet Management	-	-	-	-	1,258	1,258	-	-	-
Total Allocated	18,417	25,330	112,502	617,875	4,503	14,923	-	12,875	51,497
Roll Forward	-	-	(17,571)	-	-	-	-	-	-
<b>Proposed Costs</b>	<b>18,417</b>	<b>25,330</b>	<b>94,931</b>	<b>617,875</b>	<b>4,503</b>	<b>14,923</b>	<b>-</b>	<b>12,875</b>	<b>51,497</b>

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

Central Services Departments	Drug & Alcohol MLR	HSDF	HAP	MATP	State Food	CASSP	Hum Svcs County	Maint Juveniles	HMIS	FGDM
Building Use	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	-	-	-	-	-	-	-	-
Retirement Administration	-	-	-	-	-	-	-	-	-	-
County Maintenance	-	-	-	-	-	-	-	-	-	-
Govt Center	-	-	-	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-	-	-
Satellite Building	-	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-	-
Information Services	-	-	-	-	-	-	-	-	-	-
Commissioners	-	-	-	-	-	-	-	626	-	-
Solicitor	-	-	-	-	-	-	-	-	-	-
Purchasing	-	-	-	-	-	-	-	-	-	-
Controller	-	-	-	-	-	-	-	6,599	-	-
Treasurer	-	-	-	-	-	-	-	92	-	-
Human Resources	-	-	-	-	-	-	-	-	-	-
Payroll Office	-	-	-	-	-	-	-	-	-	-
Central Telephone	-	-	-	-	-	-	-	-	-	-
Print Shop	-	-	-	-	-	-	-	-	-	-
Archives	-	-	-	-	-	-	-	-	-	-
Risk Management	-	-	-	-	-	-	-	-	-	-
Human Services	-	56,543	32,918	24,798	430	38,284	82,890	-	9,480	14,408
Fleet Management	-	-	-	-	-	-	-	-	-	-
Total Allocated	-	56,543	32,918	24,798	430	38,284	82,890	7,317	9,480	14,408
Roll Forward	-	-	-	-	-	-	-	-	-	-
Proposed Costs	-	56,543	32,918	24,798	430	38,284	82,890	7,317	9,480	14,408

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

Central Services Departments	Other	Subtotal	Direct Billed	Unallocated	Total
Building Use	132,504	6,879,197	-	-	6,879,197
Equipment Use	8,384	8,384	-	-	8,384
Employee Benefits	20,480,535	26,599,278	-	-	26,599,278
Liability Insurance	12	230,618	-	-	230,618
Property Insurance	11,251	163,306	-	-	163,306
Retirement Administration	39	512,730	-	-	512,730
County Maintenance	25,673	2,325,910	-	-	2,325,910
Govt Center	197,679	730,867	-	-	730,867
County Annex	117,793	515,596	-	-	515,596
Satellite Building	27,434	27,434	-	-	27,434
Admin Building	-	-	-	-	-
Information Services	30,518	1,766,987	-	-	1,766,987
Commissioners	1,161	173,543	-	806,815	980,358
Solicitor	(7)	252,921	-	-	252,921
Purchasing	6,925	206,594	-	-	206,594
Controller	12,174	873,865	-	301,828	1,175,693
Treasurer	637	102,912	-	459,267	562,179
Human Resources	(0)	860,091	-	600	860,691
Payroll Office	(5)	284,659	-	-	284,659
Central Telephone	3,047	112,619	-	-	112,619
Print Shop	-	-	-	-	-
Archives	283	260,620	-	246,322	506,942
Risk Management	(15)	164,235	-	-	164,235
Human Services	7	285,139	547,256	-	832,395
Fleet Management	3,964	201,339	-	-	201,339
Total Allocated	21,059,993	43,538,844	547,256	1,814,832	45,900,932
Roll Forward	-	(17,571)	-	-	(17,571)
Proposed Costs	21,059,993	43,521,273	547,256	1,814,832	45,883,361

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

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2009</u>	<u>Fixed Costs Fiscal 2009</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Voter Registration	273,297			273,297		273,297
Tax Assessment	640,197			640,197		640,197
Weights & Measurers	9,085			9,085		9,085
Tax Collectors	12,295			12,295		12,295
Tax Claims	56,259			56,259		56,259
Recorder of Deeds	241,990			241,990		241,990
Traffic Safety	75,531			75,531		75,531
Traffic Safety Mlr	-			-		-
Veteran's Affairs	90,887			90,887		90,887
Register of Wills	459,904			459,904		459,904
Sheriff	1,395,907			1,395,907		1,395,907
Coroner	95,173			95,173		95,173
Prothonotary	515,173			515,173		515,173
Clerk Courts	901,938			901,938		901,938
Public Defender	503,469			503,469		503,469
District Attorney	1,432,165			1,432,165		1,432,165
Courts	4,572,797			4,572,797		4,572,797
District Justices	625,751			625,751		625,751
Constables	127,153			127,153		127,153
Divorce Masters	136,984			136,984		136,984
Controlled Subst	24,842			24,842		24,842
Juvenile Probation	630,563			630,563		630,563
Adult Probation	863,073			863,073		863,073
Youth Development Ctr	241,448			241,448		241,448
Maint Adults	359			359		359
Prison	2,714,810			2,714,810		2,714,810
Public Safety	7,260			7,260		7,260
EMA	49,730			49,730		49,730
Radiation Act	1,139			1,139		1,139
HazMat	6,797			6,797		6,797
Parks	335,637			335,637		335,637
Conservation	141,057			141,057		141,057
AG Land Pres	26,150			26,150		26,150
Planning	419,277			419,277		419,277
Coop Extension	178,076			178,076		178,076
Pleasant Acres	1,528,677			1,528,677		1,528,677
Human Services MLR	23,026			23,026		23,026
Children & Youth	389,504			389,504		389,504

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

<u>Receiving Departments</u>	<u>Final Costs Fiscal 2009</u>	<u>Fixed Costs Fiscal 2009</u>	<u>Roll Forward Differences</u>	<u>Actual Costs W/ Roll Forward</u>	<u>Adjustments</u>	<u>Proposed For Following Year</u>
Children & Youth MLR	290,138			290,138		290,138
E-911	212,629			212,629		212,629
E-911 Maintenance	13,768			13,768		13,768
Liquid Fuels	13,706			13,706		13,706
SC Training Ctr	114,193			114,193		114,193
Agency on Aging	224,641			224,641		224,641
Aging MLR	109,375			109,375		109,375
MH/MR	319,426			319,426		319,426
MH/MR MLR	308,605			308,605		308,605
Health Choices	18,417			18,417		18,417
Health Choices MLR	25,330			25,330		25,330
Domestic Relations	112,502	130,073	(17,571)	94,931		94,931
Domestic Relations MLR	617,875			617,875		617,875
Weatherization	4,503			4,503		4,503
CDBG	14,923			14,923		14,923
Afford Housing	-			-		-
Retirement Fund	12,875			12,875		12,875
Drug & Alcohol	51,497			51,497		51,497
Drug & Alcohol MLR	-			-		-
HSDf	56,543			56,543		56,543
HAP	32,918			32,918		32,918
MATP	24,798			24,798		24,798
State Food	430			430		430
CASSP	38,284			38,284		38,284
Hum Svcs County	82,890			82,890		82,890
Maint Juveniles	7,317			7,317		7,317
HMIS	9,480			9,480		9,480
FGDM	14,408			14,408		14,408
Other	21,059,993			21,059,993		21,059,993
Sub Total	43,538,844	130,073	(17,571)	43,521,273		43,521,273
Direct Billed	547,256					547,256
Unallocated	1,814,832					1,814,832
<b>Total</b>	<b>45,900,932</b>					<b>45,883,361</b>

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Building Use	-	7,450,392	-
Equipment Use	-	195,583	-
Employee Benefits	29,759,401	(1,146,996)	-
Liability Insurance	267,268	(23,184)	-
Property Insurance	172,759	-	-
Retirement Administration	528,624	-	-
County Maintenance	2,197,889	26,787	-
Govt Center	514,215	26,865	-
County Annex	405,003	0	-
Satellite Building	10,123	-	-
Admin Building	-	-	-
Information Services	1,589,466	(146,879)	-
Commissioners	546,754	-	-
Solicitor	256,304	-	-
Purchasing	133,904	-	-
Controller	820,480	-	-
Treasurer	318,620	-	-
Human Resources	560,890	-	-
Payroll Office	123,460	-	-
Central Telephone	157,095	(61,254)	-
Archives	250,738	(21,966)	-
Risk Management	97,561	-	-
Human Services	4,591,240	(3,810,935)	-
Fleet Management	110,724	-	-
Voter Registration			273,297
Tax Assessment			640,197
Weights & Measurers			9,085
Tax Collectors			12,295
Tax Claims			56,259
Recorder of Deeds			241,990
Traffic Safety			75,531
Traffic Safety Mir			-
Veteran's Affairs			90,887
Register of Wills			459,904
Sheriff			1,395,907
Coroner			95,173
Prothonotary			515,173
Clerk Courts			901,938
Public Defender			503,469
District Attorney			1,432,165

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
Courts			4,572,797
District Justices			625,751
Constables			127,153
Divorce Masters			136,984
Controlled Subst			24,842
Juvenile Probation			630,563
Adult Probation			863,073
Youth Development Ctr			241,448
Maint Adults			359
Prison			2,714,810
Public Safety			7,260
EMA			49,730
Radiation Act			1,139
HazMat			6,797
Parks			335,637
Conservation			141,057
AG Land Pres			26,150
Planning			419,277
Coop Extension			178,076
Pleasant Acres			1,528,677
Human Services MLR			23,026
Children & Youth			389,504
Children & Youth MLR			290,138
E-911			212,629
E-911 Maintenance			13,768
Liquid Fuels			13,706
SC Training Ctr			114,193
Agency on Aging			224,641
Aging MLR			109,375
MH/MR			319,426
MH/MR MLR			308,605
Health Choices			18,417
Health Choices MLR			25,330
Domestic Relations			112,502
Domestic Relations MLR			617,875
Weatherization			4,503
CDBG			14,923
Afford Housing			-
Retirement Fund			12,875
Drug & Alcohol MLR			-

2009 Actual

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

<u>Departments</u>	<u>Total Expenditures</u>	<u>Cost Adjustments</u>	<u>Total Allocated</u>
HSDf			56,543
HAP			32,918
MATP			24,798
State Food			430
CASSP			38,284
Hum Svcs County			82,890
Maint Juveniles			7,317
HMIS			9,480
FGDM			14,408
Other			21,059,993
Direct Billed			547,256
Unallocated			1,814,832
			<hr/>
Totals	<u>43,412,519</u>	<u>2,488,413</u>	<u>45,900,932</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	(7,450,392)	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	(195,583)	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	(28,613,851)	-	-	-	-	-	-	-	-	-	118
Liability Insurance	-	-	-	(244,102)	-	-	-	-	-	-	-	-	2
Property Insurance	-	-	-	-	(172,777)	-	-	-	-	-	-	-	2
Retirement Administration	-	-	12,707	101	-	(542,381)	-	-	-	-	-	-	69
County Maintenance	32,555	20,635	336,907	2,450	681	6,538	(2,707,414)	-	-	-	-	15,065	1,799
Govt Center	-	10,099	141,349	735	-	1,867	25,799	(738,727)	-	-	-	111	550
County Annex	-	4,931	84,148	624	-	1,634	8,599	-	(515,596)	-	-	277	385
Satellite Building	2,365	-	-	-	-	-	6,394	7,860	-	(27,434)	-	-	53
Admin Building	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Services	139,746	110,047	322,975	2,179	2,003	4,906	88,867	-	-	-	-	(2,148,956)	1,346
Commissioners	57,664	3,379	251,344	920	871	1,634	40,046	-	-	-	-	21,003	(989,963)
Solicitor	10,275	27	76,931	397	155	700	7,135	-	-	-	-	532	212
Purchasing	31,571	233	35,728	291	477	700	21,925	-	-	-	-	12,858	221
Controller	61,761	6,705	231,915	1,307	932	2,805	42,891	-	-	-	-	40,773	563
Treasurer	41,354	967	109,981	711	625	1,400	28,719	-	-	-	-	61,851	927
Human Resources	46,065	13,649	181,061	1,030	696	2,333	31,991	-	-	-	-	49,880	536
Payroll Office	-	-	37,516	302	-	700	-	-	-	-	-	134,256	138
Central Telephone	-	5,476	19,372	271	-	-	-	-	-	-	-	-	243
Print Shop	-	-	-	-	-	-	-	-	-	-	-	-	-
Archives	109,708	9,061	76,778	598	1,694	1,167	74,059	-	-	-	-	13,513	612
Risk Management	7,313	52	49,856	217	110	467	5,079	-	-	-	-	7,777	105
Human Services	-	-	-	972	-	1,867	-	-	-	-	-	24,073	702
Fleet Management	30,818	1,938	46,005	379	1,227	933	-	-	-	-	-	-	1,022
Training	-	-	-	-	-	-	-	-	-	-	-	-	-
Voter Registration	56,520	-	57,044	634	1,779	1,634	39,251	-	-	-	-	49,523	3,560
Tax Assessment	123,740	-	193,253	2,676	1,868	6,305	85,933	-	-	-	-	190,350	1,485
Weights & Measurers	245	-	2,212	100	41	234	-	-	4,001	-	-	94	46
Tax Collectors	-	-	-	1,964	-	-	-	-	-	-	-	-	943
Tax Claims	-	-	-	-	-	-	-	-	-	-	-	-	3,071
Recorder of Deeds	79,822	-	67,075	1,226	1,206	3,039	55,433	-	-	-	-	14,434	719
Traffic Safety	2,891	-	9,601	414	482	933	-	-	47,187	-	-	4,445	597
Traffic Safety Mir	-	-	-	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	7,034	-	22,258	453	240	1,167	-	15,752	-	-	-	23,556	1,007
Register of Wills	231,131	-	71,831	798	2,378	1,867	75,389	-	-	-	-	40,296	464
Sheriff	577,887	-	332,630	16,909	5,946	24,293	188,491	-	-	-	-	96,601	4,932
Coroner	1,692	-	43,211	439	282	933	-	-	27,620	-	-	7,218	561
Prothonotary	231,131	-	111,811	2,205	2,378	5,138	75,389	-	-	-	-	27,713	1,247
Clerk Courts	346,756	-	154,876	3,444	3,568	8,410	113,102	-	-	-	-	159,229	1,825
Public Defender	173,378	-	131,283	3,490	1,784	7,477	56,550	-	-	-	-	77,921	1,806
District Attorney	577,887	-	325,592	14,330	5,965	19,854	188,491	-	-	-	-	106,463	7,515
Courts	2,908,167	-	323,913	8,158	29,924	15,883	948,563	-	-	-	-	174,332	9,551
District Justices	4,944	-	382,127	8,270	3,503	20,787	-	-	80,707	-	-	7,408	6,607
Constables	-	-	-	-	-	-	-	-	-	-	-	-	10,874
Divorce Masters	67,958	-	24,156	454	699	933	22,166	-	-	-	-	16,993	202
Controlled Subst	-	-	-	-	-	-	-	-	-	-	-	-	1,127
Juvenile Probation	173,378	-	214,607	10,057	1,784	14,716	56,550	-	-	-	-	77,917	3,809
Adult Probation	231,131	-	299,309	14,451	2,378	20,787	75,389	-	-	-	-	105,427	4,519
Youth Development Ctr	-	-	145,713	5,050	1,787	10,277	-	-	-	-	-	2,483	2,267
Maint Adults	-	-	-	-	-	-	-	-	-	-	-	-	30
Prison	-	-	1,849,511	75,895	60,356	99,505	-	-	-	-	-	158,936	21,196
Public Safety	-	-	5,841	158	-	234	-	-	-	-	-	-	78
EMA	100	-	30,887	738	17	1,634	-	-	1,634	-	-	-	460
Radiation Act	-	-	-	-	-	-	-	-	-	-	-	-	63

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

Departments	Building Use	Equipment Use	Employee Benefits	Liability Insurance	Property Insurance	Retirement Administration	County Maintenance	Govt Center	County Annex	Satellite Building	Admin Building	Information Services	Commissioners
Schedule Reference:													
HazMat	-	-	-	-	-	-	-	-	-	-	-	-	165
Parks	-	-	158,362	3,209	4,137	6,072	-	-	-	-	-	35,932	3,610
Conservation	3,182	-	55,856	1,627	530	3,738	-	-	51,936	-	-	-	738
AG Land Pres	806	-	6,106	227	134	467	-	-	13,153	-	-	314	101
Planning	242,985	-	-	-	3,669	-	168,744	-	-	-	-	-	13
Coop Extension	7,791	-	22,699	1,012	1,299	2,333	-	-	127,177	-	-	-	487
Pleasant Acres	-	-	985,198	-	-	114,220	-	-	-	-	-	88,797	26,212
Human Services MLR	7,034	-	-	-	240	-	-	15,752	-	-	-	-	-
Children & Youth	-	-	-	12,821	-	30,365	-	-	-	-	-	122,628	14,797
Children & Youth MLR	88,640	-	-	-	3,030	-	-	198,468	-	-	-	-	-
E-911	2,719	-	-	11,037	1,222	23,826	-	-	44,388	-	-	1,826	6,225
E-911 Maintenance	-	-	6,283	361	-	933	-	-	-	-	-	-	306
Liquid Fuels	-	-	4,249	-	-	-	-	-	-	-	-	-	179
SC Training Ctr	-	-	81,249	-	-	-	-	-	-	-	-	32,198	-
Agency on Aging	-	-	-	6,456	-	14,716	-	-	-	-	-	10,518	8,941
Aging MLR	33,416	-	-	-	1,139	-	-	74,820	-	-	-	-	-
MH/MR	-	-	-	13,193	-	30,598	-	-	-	-	-	74,157	11,127
MH/MR MLR	94,267	-	-	-	3,269	-	-	211,069	-	-	-	-	-
Health Choices	-	-	-	647	-	1,400	-	-	-	-	-	2,555	1,012
Health Choices MLR	7,739	-	-	-	264	-	-	17,327	-	-	-	-	-
Domestic Relations	-	-	-	6,733	-	15,883	-	-	-	-	-	2,798	3,652
Domestic Relations MLR	462,322	-	-	-	4,757	-	150,796	-	-	-	-	-	-
Weatherization	-	-	-	-	-	-	-	-	-	-	-	-	270
CDBG	-	-	-	-	-	-	-	-	-	-	-	-	1,017
Afford Housing	-	-	-	-	-	-	-	-	-	-	-	-	-
Retirement Fund	-	-	-	-	-	-	-	-	-	-	-	-	790
Drug & Alcohol	-	-	-	970	-	2,100	-	-	-	-	-	23,407	1,553
HSDF	-	-	-	-	-	-	-	-	-	-	-	-	-
HAP	-	-	-	-	-	-	-	-	-	-	-	-	-
MATP	-	-	-	-	-	-	-	-	-	-	-	-	-
State Food	-	-	-	-	-	-	-	-	-	-	-	-	-
CASSP	-	-	-	-	-	-	-	-	-	-	-	-	-
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	-	-	-
Maint Juveniles	-	-	-	-	-	-	-	-	-	-	-	-	626
HMIS	-	-	-	-	-	-	-	-	-	-	-	-	-
FGDM	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	132,504	8,384	20,480,535	12	11,251	39	25,673	197,679	117,793	27,434	-	30,518	1,161
Unallocated	-	-	-	-	-	-	-	-	-	-	-	-	806,815
Direct Billings	-	-	-	-	-	-	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	-

YORK COUNTY, PENNSYLVANIA  
Detail of Allocated Costs

Departments	Solicitor	Purchasing	Controller	Treasurer	Human Resources	Payroll Office	Central Telephone	Print Shop	Archives	Risk Management	Human Services	Fleet Management	Total Plan Allocation
Schedule Reference:													
Building Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use	-	-	-	-	-	-	-	-	-	-	-	-	-
Employee Benefits	-	-	1,310	18	-	-	-	-	-	-	-	-	-
Liability Insurance	-	-	16	-	-	-	-	-	-	-	-	-	-
Property Insurance	-	-	16	-	-	-	-	-	-	-	-	-	-
Retirement Administration	-	-	360	8	322	118	-	-	-	72	-	-	-
County Maintenance	19,391	16,510	8,831	237	12,202	3,265	2,430	-	-	2,024	-	1,218	-
Govt Center	-	6,617	2,924	64	3,587	932	-	-	-	578	-	2,434	-
County Annex	-	2,937	1,494	42	2,980	817	-	-	-	507	-	1,218	-
Satellite Building	-	34	597	8	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-	-	-	-	-
Information Services	9,503	3,883	6,426	829	6,802	2,448	2,825	-	65	1,519	-	-	-
Commissioners	22,174	743	17,997	17,841	2,268	817	1,247	-	2,754	507	-	-	-
Solicitor	(355,642)	237	978	23	971	351	197	-	-	217	-	-	-
Purchasing	6,456	(247,255)	1,065	24	971	351	263	-	-	217	-	-	-
Controller	12,913	909	(1,242,729)	50	3,890	1,398	1,247	-	11,323	867	-	-	-
Treasurer	6,456	909	5,478	(584,049)	2,206	851	591	-	1,896	507	-	-	-
Human Resources	9,685	799	1,551	53	(906,008)	1,165	1,182	-	2,720	722	-	-	-
Payroll Office	-	255	232	13	1,000	(300,089)	329	-	1,671	217	-	-	-
Central Telephone	-	436	1,278	28	814	377	(124,353)	-	-	217	-	-	-
Print Shop	-	-	-	-	-	-	-	-	-	-	-	-	-
Archives	3,229	1,308	3,497	1,968	1,937	708	339	-	(529,382)	434	-	-	-
Risk Management	3,229	109	292	10	668	250	271	-	423	(173,789)	-	-	-
Human Services	9,685	3,631	3,570	515	2,936	1,082	813	-	1,588	656	(832,395)	-	-
Fleet Management	-	1,344	9,124	139	1,763	500	-	-	-	293	-	(206,209)	-
Training	-	-	-	-	-	-	-	-	-	-	-	-	-
Voter Registration	16,142	2,215	34,632	534	2,904	919	677	-	4,817	512	-	-	273,297
Tax Assessment	3,229	1,091	3,689	1,946	12,409	3,505	3,521	-	3,154	2,043	-	-	640,197
Weights & Measurers	-	109	74	4	332	127	135	-	-	73	-	1,258	9,085
Tax Collectors	-	73	69	82	6,247	2,917	-	-	-	-	-	-	12,295
Tax Claims	6,456	617	27,944	18,171	-	-	-	-	-	-	-	-	56,259
Recorder of Deeds	3,229	1,996	2,084	695	4,337	1,670	609	-	3,467	949	-	-	241,990
Traffic Safety	-	472	4,614	238	1,335	500	271	-	-	293	-	1,258	75,531
Traffic Safety Mlr	-	-	-	-	-	-	-	-	-	-	-	-	-
Veteran's Affairs	3,229	472	8,549	135	1,667	669	271	-	216	365	2,589	1,258	90,887
Register of Wills	3,229	872	1,503	468	3,379	1,045	881	-	23,790	583	-	-	459,904
Sheriff	12,913	10,095	8,664	1,434	46,485	13,059	4,538	-	4,397	7,662	-	38,971	1,395,907
Coroner	3,229	290	4,245	170	1,478	542	271	-	185	293	-	2,514	95,173
Prothonotary	9,685	3,086	2,903	1,557	10,158	2,959	2,642	-	23,421	1,750	-	-	515,173
Clerk Courts	9,685	2,723	3,676	1,593	16,831	4,630	2,980	-	65,911	2,699	-	-	901,938
Public Defender	3,229	545	5,901	184	12,093	4,006	2,235	-	19,251	2,336	-	-	503,469
District Attorney	19,753	10,277	44,285	1,038	33,048	10,636	8,059	-	36,428	6,202	-	16,342	1,432,165
Courts	6,456	4,431	68,412	1,352	29,663	9,762	11,512	-	17,027	5,691	-	-	4,572,797
District Justices	-	11,694	31,407	4,164	40,189	11,344	5,960	-	-	6,640	-	-	625,751
Constables	-	-	114,509	1,770	-	-	-	-	-	-	-	-	127,153
Divorce Masters	-	73	490	20	1,335	500	474	-	238	293	-	-	136,984
Controlled Subst	-	8,281	10,745	4,689	-	-	-	-	-	-	-	-	24,842
Juvenile Probation	-	2,323	13,644	3,101	28,839	7,884	2,235	-	5,606	4,597	-	6,287	630,563
Adult Probation	12,332	2,178	9,609	4,775	40,773	11,263	3,521	-	13,634	6,568	-	5,029	863,073
Youth Development Ctr	25,489	4,612	4,973	282	20,770	5,756	1,625	-	454	3,357	5,295	1,258	241,448
Maint Adults	-	-	325	4	-	-	-	-	-	-	-	-	359
Prison	24,663	46,701	41,580	2,876	208,615	55,231	20,993	-	161	32,249	-	16,342	2,714,810
Public Safety	-	-	408	9	332	127	-	-	-	73	-	-	7,260
EMA	-	1,563	1,957	131	2,335	877	68	-	530	512	-	6,287	49,730
Radiation Act	-	400	667	9	-	-	-	-	-	-	-	-	1,139

YORK COUNTY, PENNSYLVANIA  
Detail of Allocated Costs

Departments	Solicitor	Purchasing	Controller	Treasurer	Human Resources	Payroll Office	Central Telephone	Print Shop	Archives	Risk Management	Human Services	Fleet Management	Total Plan Allocation
Schedule Reference:													6,797
HazMat	-	4,867	1,741	24	-	-	-	-	-	-	-	-	335,637
Parks	31,267	10,313	23,125	5,507	15,271	4,086	2,167	-	-	2,408	-	30,171	141,057
Conservation	363	73	1,171	262	5,336	2,001	813	-	950	1,168	-	11,313	26,150
AG Land Pres	3,229	-	226	67	668	292	203	-	11	146	-	-	419,277
Planning	3,229	-	134	18	-	-	474	-	11	-	-	-	178,076
Coop Extension	-	617	1,017	95	3,335	1,251	1,828	-	119	729	-	6,287	1,528,677
Pleasant Acres	25,827	1,272	69,602	9,686	85,370	62,489	12,122	-	161	36,408	-	11,313	23,026
Human Services MLR	-	-	-	-	-	-	-	-	-	-	-	-	389,504
Children & Youth	(29,348)	3,704	101,168	7,503	58,015	16,269	2,302	-	13,580	9,486	9,872	16,342	290,138
Children & Youth MLR	-	-	-	-	-	-	-	-	-	-	-	-	212,629
E-911	17,015	3,886	21,516	4,542	44,653	13,140	-	-	173	7,662	-	8,799	13,768
E-911 Maintenance	-	1,708	1,587	34	1,763	500	-	-	-	293	-	-	13,706
Liquid Fuels	-	981	1,846	164	-	-	-	-	-	-	-	6,287	114,193
SC Training Ctr	-	-	-	-	-	-	-	-	746	-	-	-	224,641
Agency on Aging	19,027	33,120	67,811	3,414	27,558	7,884	6,908	-	5,066	4,597	3,596	5,029	109,375
Aging MLR	-	-	-	-	-	-	-	-	-	-	-	-	319,426
MH/MR	12,913	18,921	62,711	4,564	55,927	16,393	2,099	-	1,588	9,558	3,163	2,514	308,605
MH/MR MLR	-	-	-	-	-	-	-	-	-	-	-	-	18,417
Health Choices	-	255	8,133	447	1,999	750	135	-	130	438	516	-	25,330
Health Choices MLR	-	-	-	-	-	-	-	-	-	-	-	-	112,502
Domestic Relations	3,229	1,163	9,349	5,381	31,075	8,554	6,975	-	12,749	4,961	-	-	617,875
Domestic Relations MLR	-	-	-	-	-	-	-	-	-	-	-	-	4,503
Weatherization	-	-	2,808	167	-	-	-	-	-	-	-	1,258	14,923
CDBG	-	-	10,106	2,542	-	-	-	-	-	-	-	1,258	-
Afford Housing	-	-	-	-	-	-	-	-	-	-	-	-	12,875
Retirement Fund	-	182	7,167	4,736	-	-	-	-	-	-	-	-	51,497
Drug & Alcohol	-	1,418	12,316	1,599	3,567	1,127	68	-	2,366	656	350	-	56,543
HSDF	-	-	-	-	-	-	-	-	-	-	-	-	32,918
HAP	-	-	-	-	-	-	-	-	-	-	56,543	-	24,798
MATP	-	-	-	-	-	-	-	-	-	-	24,798	-	430
State Food	-	-	-	-	-	-	-	-	-	-	430	-	38,284
CASSP	-	-	-	-	-	-	-	-	-	-	38,284	-	82,890
Hum Svcs County	-	-	-	-	-	-	-	-	-	-	82,890	-	7,317
Maint Juveniles	-	-	6,599	92	-	-	-	-	-	-	-	-	9,480
HMIS	-	-	-	-	-	-	-	-	-	-	9,480	-	14,408
FGDM	-	-	-	-	-	-	-	-	-	-	14,408	-	21,059,993
Other	(7)	6,925	12,174	637	(0)	(5)	3,047	-	283	(15)	7	3,964	1,814,832
Unallocated	-	-	301,828	459,267	600	-	-	-	246,322	-	-	-	547,256
Direct Billings	-	-	-	-	-	-	-	-	-	-	547,256	-	-
Totals	-	-	-	-	-	-	-	-	-	-	-	-	45,900,932

**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	Full-Time Employees By Dept
County Maintenance	
Departmental Administration	Net Usable Square Footage Occupied
Old Courthouse (Admin Center)	Net Usable Square Footage Occupied - Courthouse
New Courthouse (Judicial Center)	Net Usable Square Footage Occupied - Judicial Center
Emergency Services Center	Net Usable Square Footage Occupied - ESC
Archives Building	Direct Allocation
Govt Center	
Government Center	Net Usable Square Footage Occupied
Satellite Bldg	Direct Allocation
County Maintenance	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	
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	Budget Co-Wide Admin Solicitor
	Number of Transactions By Department (Expense & Revenue) Employees By Department Direct Allocation
Solicitor	Legal Counsel Other Legal Counsel
	Actual Time Spent By Department Analysis of Invoices Paid
Purchasing	Purchasing
	Total Purchase Transactions (PO) By Department
Controller	General Accounting Revenue Accounting Retirement Admin Accounting Services
	Transactions By Department (Expense) Transactions By Department (Revenue) Full-Time Employees By Dept Transactions By Department(Expense & Revenue)
Treasurer	Receipts Check Process
	Transactions By Department (Revenue) Transactions By Department(Expense & Payroll Checks)
Human Resources	Personnel Admin Benefits Admin Labor Relations
	Full-Time Equiv Employees By Dept (Ex:Pleasant Acres) Full-Time Equiv Employees By Dept Full-Time Equiv Union Employees By Dept

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

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

York County, Pennsylvania  
Building Use

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

In 1957 the original Courthouse was renovated and rebuilt at a cost of \$1,800,000. Current cost including renovations, equal \$20,254,606. Of this amount 2% (\$405,092) 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 \$ 541,001 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 \$ 4,646,746 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 \$45,015 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 \$ 24,239 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, \$74,718 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 \$1,026 of interest was paid on construction cost and will be allocated based on total square footage.

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	-		-	-
Deductions			-	
			-	
			-	
			-	
			-	
			-	
			-	
<b>Total Deductions</b>	-	-	-	-
<b>Total Allocated Additions</b>	-	-	-	-
<b>Departmental Cost Adjustments</b>				
Building Use Charge	2,117,647		2,117,647	2,117,647
Interest Expense	5,332,745		5,332,745	5,332,745
	-		-	-
	-		-	-
<b>Total Departmental Cost Adjustments</b>	<u>7,450,392</u>	-	<u>7,450,392</u>	<u>7,450,392</u>
<b>Total to be Allocated</b>	<u>7,450,392</u>	-	<u>7,450,392</u>	<u>7,450,392</u>

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

	Total	General And Administration	Old Courthouse (Admin Center)	Govt Center	New Courthouse (Judicial Center)	Fleet Management	Annex Building	Archives Building	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	2,117,647		405,092	281,406	1,356,654	6,579	31,587	34,990	1339
Interest Expense	5,332,745		541,001	45,015	4,646,746	24,239	-	74,718	1026
	-								
Functional Cost	7,450,392	-	946,093	326,421	6,003,400	30,818	31,587	109,708	2,365
Additions: 1st Central Service Centers	-	-							
REALLOCATE ADMIN	-	-							
Allocable Costs Unallocated	7,450,392	-	946,093	326,421	6,003,400	30,818	31,587	109,708	2,365
1st Allocation	7,450,392	-	946,093	326,421	6,003,400	30,818	31,587	109,708	2,365
Additions: 2nd Central Service Centers	-	-							
REALLOCATE ADMIN	-	-							
Allocable Costs Unallocated	-	-							
2nd Allocation	-	-							
Total Allocated	7,450,392	-	946,093	326,421	6,003,400	30,818	31,587	109,708	2,365

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

User Department	Total	Old Courthouse	Govt Center	New Courthouse	Fleet	Annex Building	Archives Building	Satellite Building
County Maintenance	32,555	32,555	-	-	-	-	-	-
Govt Center	-	-	-	-	-	-	-	-
County Annex	-	-	-	-	-	-	-	-
Satellite Building	2,365	-	-	-	-	-	-	2,365
Admin Building	-	-	-	-	-	-	-	-
Information Services	139,746	117,533	-	22,213	-	-	-	-
Commissioners	57,664	57,664	-	-	-	-	-	-
Solicitor	10,275	10,275	-	-	-	-	-	-
Purchasing	31,571	31,571	-	-	-	-	-	-
Controller	61,761	61,761	-	-	-	-	-	-
Treasurer	41,354	41,354	-	-	-	-	-	-
Human Resources	46,065	46,065	-	-	-	-	-	-
Archives	109,708	-	-	-	-	-	109,708	-
Risk Management	7,313	7,313	-	-	-	-	-	-
Human Services	-	-	-	-	-	-	-	-
Fleet Management	30,818	-	-	-	30,818	-	-	-
Training	-	-	-	-	-	-	-	-
Voter Registration	56,520	56,520	-	-	-	-	-	-
Tax Assessment	123,740	123,740	-	-	-	-	-	-
Weights & Measurers	245	-	-	-	-	245	-	-
Recorder of Deeds	79,822	79,822	-	-	-	-	-	-
Register of Wills	231,131	-	-	231,131	-	-	-	-
Sheriff	577,887	-	-	577,887	-	-	-	-
Coroner	1,692	-	-	-	-	1,692	-	-
Prothonotary	231,131	-	-	231,131	-	-	-	-
Clerk Courts	346,756	-	-	346,756	-	-	-	-
Public Defender	173,378	-	-	173,378	-	-	-	-
District Attorney	577,887	-	-	577,887	-	-	-	-
Courts	2,908,167	-	-	2,908,167	-	-	-	-
District Justices	4,944	-	-	-	-	4,944	-	-
Divorce Masters	67,958	-	-	67,958	-	-	-	-
Juvenile Probation	173,378	-	-	173,378	-	-	-	-
Adult Probation	231,131	-	-	231,131	-	-	-	-
EMA	100	-	-	-	-	100	-	-
Conservation	3,182	-	-	-	-	3,182	-	-
AG Land Pres	806	-	-	-	-	806	-	-
Planning	242,985	242,985	-	-	-	-	-	-
Coop Extension	7,791	-	-	-	-	7,791	-	-
Human Services MLR	7,034	-	7,034	-	-	-	-	-
Children & Youth MLR	88,640	-	88,640	-	-	-	-	-
E-911	2,719	-	-	-	-	2,719	-	-
MH/MR MLR	94,267	-	94,267	-	-	-	-	-
Health Choices MLR	7,739	-	7,739	-	-	-	-	-
Domestic Relations MLR	462,322	-	-	462,322	-	-	-	-
Other	132,504	36,935	88,291	61	-	7,217	-	-
<b>Subtotal</b>	<b>7,450,392</b>	<b>946,093</b>	<b>326,421</b>	<b>6,003,400</b>	<b>30,818</b>	<b>31,587</b>	<b>109,708</b>	<b>2,365</b>
<b>Total</b>	<b>7,450,392</b>	<b>946,093</b>	<b>326,421</b>	<b>6,003,400</b>	<b>30,818</b>	<b>31,587</b>	<b>109,708</b>	<b>2,365</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	2,439	3.441%	32,555		32,555	-	32,555
Information Services	8,805	12.423%	117,533		117,533	-	117,533
Commissioners	4,320	6.095%	57,664		57,664	-	57,664
Solicitor	770	1.086%	10,275		10,275	-	10,275
Purchasing	2,365	3.337%	31,571		31,571	-	31,571
Controller	4,627	6.528%	61,761		61,761	-	61,761
Treasurer	3,098	4.371%	41,354		41,354	-	41,354
Human Resources	3,451	4.869%	46,065		46,065	-	46,065
Risk Management	548	0.773%	7,313		7,313	-	7,313
Voter Registration	4,234	5.974%	56,520		56,520	-	56,520
Tax Assessment	9,270	13.079%	123,740		123,740	-	123,740
Recorder of Deeds	5,980	8.437%	79,822		79,822	-	79,822
Planning	18,203	25.683%	242,985		242,985	-	242,985
Other	2,765	3.901%	36,935		36,935	-	36,935
<b>Subtotal</b>	<b>70,875</b>	<b>100.000%</b>	<b>946,093</b>	<b>-</b>	<b>946,093</b>	<b>-</b>	<b>946,093</b>
Second Allocation Total	70,875						
<b>Total</b>	<b>70,875</b>	<b>100.000%</b>	<b>946,093</b>	<b>-</b>	<b>946,093</b>	<b>-</b>	<b>946,093</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	2,000	2.155%	7,034		7,034	-	7,034
Human Services MLR	2,000	2.155%	7,034		7,034	-	7,034
Children & Youth MLR	25,200	27.155%	88,640		88,640	-	88,640
Aging MLR	9,500	10.237%	33,416		33,416	-	33,416
MH/MR MLR	26,800	28.879%	94,267		94,267	-	94,267
Health Choices MLR	2,200	2.371%	7,739		7,739	-	7,739
Other	25,100	27.047%	88,291		88,291	-	88,291
<hr/>							
Subtotal	92,800	100.000%	326,421	-	326,421	-	326,421
Second Allocation Total	92,800						
<hr/>							
Total	92,800	100.000%	326,421	-	326,421	-	326,421

(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%	22,213		22,213	-	22,213
Register of Wills	8,000	3.850%	231,131		231,131	-	231,131
Sheriff	20,000	9.626%	577,887		577,887	-	577,887
Prothonotary	8,000	3.850%	231,131		231,131	-	231,131
Clerk Courts	12,000	5.776%	346,756		346,756	-	346,756
Public Defender	6,000	2.888%	173,378		173,378	-	173,378
District Attorney	20,000	9.626%	577,887		577,887	-	577,887
Courts	100,648	48.442%	2,908,167		2,908,167	-	2,908,167
Divorce Masters	2,352	1.132%	67,958		67,958	-	67,958
Juvenile Probation	6,000	2.888%	173,378		173,378	-	173,378
Adult Probation	8,000	3.850%	231,131		231,131	-	231,131
Domestic Relations MLR	16,000	7.701%	462,322		462,322	-	462,322
Other		0.000%	61		61	-	61
<b>Subtotal</b>	<b>207,768</b>	<b>100.000%</b>	<b>6,003,400</b>	<b>-</b>	<b>6,003,400</b>	<b>-</b>	<b>6,003,400</b>
<b>Second Allocation Total</b>	<b>207,768</b>						
<b>Total</b>	<b>207,768</b>	<b>100.000%</b>	<b>6,003,400</b>	<b>-</b>	<b>6,003,400</b>	<b>-</b>	<b>6,003,400</b>

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

Source: Building Maintenance

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Fleet Management	100	100.000%	30,818		30,818	-	30,818
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	30,818	-	30,818	-	30,818
Second Allocation	100						
<hr/>							
Total	100	100.000%	30,818	-	30,818	-	30,818

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

Source: Controllers Office

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Weights & Measurers	240	0.776%	245		245	-	245
Traffic Safety	2,831	9.152%	2,891		2,891	-	2,891
Coroner	1,657	5.357%	1,692		1,692	-	1,692
District Justices	4,842	15.653%	4,944		4,944	-	4,944
EMA	98	0.317%	100		100	-	100
Conservation	3,116	10.073%	3,182		3,182	-	3,182
AG Land Pres	789	2.551%	806		806	-	806
Coop Extension	7,630	24.666%	7,791		7,791	-	7,791
E-911	2,663	8.609%	2,719		2,719	-	2,719
Other	7,067	22.846%	7,217		7,217	-	7,217
<b>Subtotal</b>	<b>30,933</b>	<b>100.000%</b>	<b>31,587</b>	<b>-</b>	<b>31,587</b>	<b>-</b>	<b>31,587</b>
<b>Second Allocation</b>	<b>30,933</b>						
<b>Total</b>	<b>30,933</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%	109,708		109,708	-	109,708
Other		0.000%	-		-	-	-
Subtotal	100	100.000%	109,708	-	109,708	-	109,708
Second Allocation	100						
<b>Total</b>	<b>100</b>	<b>100.000%</b>	<b>109,708</b>	<b>-</b>	<b>109,708</b>	<b>-</b>	<b>109,708</b>

(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%	2,365		2,365	-	2,365
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	2,365	-	2,365	-	2,365
Second Allocation	100						
<hr/>							
Total	100	100.000%	2,365	-	2,365	-	2,365

(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, \$132,076 (20% of \$660,380). This cost is allocated to departments based on the cost of equipment inventory levels at 12/31/09.

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



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

	Total	General And Administration	General Equipment	Data Processing Equipment
Departmental Expenditures	-	-	-	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments Equipment Use Charge	195,583		63,507	132,076
Functional Cost	195,583	-	63,507	132,076
Additions: 1st Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs Unallocated	195,583	-	63,507	132,076
1st Allocation	195,583	-	63,507	132,076
Additions: 2nd Central Service Centers	-	-		
REALLOCATE ADMIN		-	-	-
Allocable Costs Unallocated	-	-	-	-
2nd Allocation	-	-	-	-
<b>Total Allocated</b>	<b>195,583</b>	<b>-</b>	<b>63,507</b>	<b>132,076</b>

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

User Department	Total	General Equipment	Data Processing Equipment
Building Use	-	-	-
Equipment Use	-	-	-
Employee Benefits	-	-	-
Liability Insurance	-	-	-
Property Insurance	-	-	-
Retirement Administration	-	-	-
County Maintenance	20,635	20,635	-
Govt Center	10,099	5,834	4,265
County Annex	4,931	4,931	-
Satellite Building	-	-	-
Admin Building	-	-	-
Information Services	110,047	1,529	108,518
Commissioners	3,379	3,379	-
Solicitor	27	27	-
Purchasing	233	233	-
Controller	6,705	1,777	4,928
Treasurer	967	967	-
Human Resources	13,649	5,742	7,907
Payroll Office	-	-	-
Central Telephone	5,476	5,476	-
Print Shop	-	-	-
Archives	9,061	2,604	6,457
Risk Management	52	52	-
Human Services	-	-	-
Fleet Management	1,938	1,938	-
Training	-	-	-
Other	8,384	8,383	1
<hr/>			
Subtotal	195,583	63,507	132,076
<hr/>			
Total	195,583	63,507	132,076

**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	3.229%	4,265		4,265	-	4,265
Information Services	542,590	82.163%	108,518		108,518	-	108,518
Controller	24,642	3.731%	4,928		4,928	-	4,928
Human Resources	39,540	5.987%	7,907		7,907	-	7,907
Archives	32,285	4.889%	6,457		6,457	-	6,457
Other		0.000%	1		1	-	1
Subtotal	660,380	99.999%	132,076	-	132,076	-	132,076
Second Allocation Total	660,380						
Total	660,380	100.000%	132,076	-	132,076	-	132,076

(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 2009 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 2009. The 2009 rate for employer contribution was 3.48 % 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 2009 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 2009. All other funds were directly charged in 2009.

Employers' share of Workers' Compensation insurance was allocated to central service departments based on 2009 salaries and wages paid by each central service department.

Annual Retirement Contribution (ARC) payments were allocated to each central service department based on 2009 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 2009 salaries and wages paid by each central service department.

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

**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	29,759,401		29,759,401	29,759,401
Deductions			-	
Grant Reimbursement	(208,112)		(208,112)	
Direct Billed	<u>(938,884)</u>		<u>(938,884)</u>	
Total Deductions	(1,146,996)	-	(1,146,996)	(1,146,996)
Allocated Additions				
Commissioners		118	118	
Solicitor		-	-	
Purchasing		-	-	
Controller		1,310	1,310	
Treasurer		18	18	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>-</u>	<u>1,446</u>	<u>1,446</u>	<u>1,446</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>28,612,405</u></u>	<u><u>1,446</u></u>	<u><u>28,613,851</u></u>	<u><u>28,613,851</u></u>

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

	Total	General and Administration	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
<b>Other Expenses and Cost</b>										
Health - BC & BS - Active	15,850,176		15,850,176							
Retirement Contribution	4,602,020								4,602,020	
Life Insurance and Short Term Disability	413,567			197,417						216,150
Unemployment Comp	500,848				500,848					
Health - BC & BS - Retirees	2,551,244					2,551,244				
Life Insurance - Retirees	17,990					17,990				
Social Security	5,076,270						5,076,270			
Workers Comp	747,286							747,286		
Military Retirement Benefit	-									
<b>Departmental Expenditures</b>	<b>29,759,401</b>	<b>-</b>	<b>15,850,176</b>	<b>197,417</b>	<b>500,848</b>	<b>2,569,234</b>	<b>5,076,270</b>	<b>747,286</b>	<b>4,602,020</b>	<b>216,150</b>
<b>Cost Adjustments</b>										
Deductions	(1,146,996)		(610,902)	(7,609)	(19,304)	(99,024)	(195,651)	(28,802)	(177,372)	(8,331)
<b>Departmental Cost Adjustments</b>										
<b>Functional Cost</b>	<b>28,612,405</b>	<b>-</b>	<b>15,239,274</b>	<b>189,808</b>	<b>481,544</b>	<b>2,470,210</b>	<b>4,880,619</b>	<b>718,484</b>	<b>4,424,648</b>	<b>207,819</b>
<b>Additions: 1st</b>										
Central Service Centers	-	-								
<b>REALLOCATE ADMIN</b>										
<b>Allocable Costs</b>	<b>28,612,405</b>	<b>-</b>	<b>15,239,274</b>	<b>189,808</b>	<b>481,544</b>	<b>2,470,210</b>	<b>4,880,619</b>	<b>718,484</b>	<b>4,424,648</b>	<b>207,819</b>
Unallocated	-									
1st Allocation	28,612,405	-	15,239,274	189,808	481,544	2,470,210	4,880,619	718,484	4,424,648	207,819
<b>Additions: 2nd</b>										
Central Service Centers	1,446	1,446								
<b>REALLOCATE ADMIN</b>										
Allocable Costs	1,446	(1,446)	769	10	24	125	247	36	224	11
Unallocated	-		769	10	24	125	247	36	224	11
2nd Allocation	1,446	-	769	10	24	125	247	36	224	11
<b>Total Allocated</b>	<b>28,613,851</b>	<b>-</b>	<b>15,240,043</b>	<b>189,818</b>	<b>481,568</b>	<b>2,470,335</b>	<b>4,880,866</b>	<b>718,520</b>	<b>4,424,872</b>	<b>207,830</b>

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

User Department	Total	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
Retirement Administration	12,707	6,553	78	385	-	2,831	474	2,301	85
County Maintenance	336,907	184,404	1,332	8,865	44,639	48,613	8,169	39,426	1,459
Govt Center	141,349	52,731	456	2,677	52,100	16,595	2,795	13,496	499
County Annex	84,148	46,025	355	1,873	9,807	12,983	2,184	10,532	389
Satellite Building	-	-	-	-	-	-	-	-	-
Admin Building	-	-	-	-	-	-	-	-	-
Information Services	322,975	138,227	1,727	5,851	50,568	63,012	10,591	51,108	1,891
Commissioners	251,344	46,025	985	1,228	130,854	35,972	6,042	29,159	1,079
Solicitor	76,931	19,812	429	-	25,271	15,619	2,630	12,700	470
Purchasing	35,728	19,812	203	804	-	7,419	1,250	6,018	222
Controller	231,915	78,943	1,116	3,212	66,822	40,706	6,840	33,054	1,222
Treasurer	109,981	39,472	541	2,239	27,988	19,768	3,319	16,062	592
Human Resources	181,061	65,837	805	2,942	52,520	29,334	4,936	23,806	881
Payroll Office	37,516	19,812	228	804	-	8,297	1,401	6,725	249
Central Telephone	19,372	6,553	161	804	-	5,906	992	4,779	177
Print Shop	-	-	-	-	-	-	-	-	-
Archives	76,778	32,919	442	1,873	9,090	16,156	2,716	13,098	484
Risk Management	49,856	13,107	184	535	22,579	6,686	1,121	5,442	202
Human Services	-	-	-	-	-	-	-	-	-
Fleet Management	46,005	26,365	251	1,069	-	9,127	1,530	7,389	274
Training	-	-	-	-	-	-	-	-	-
Voter Registration	57,044	-	-	-	45,849	-	-	11,195	-
Tax Assessment	193,253	-	-	-	139,623	-	-	53,630	-
Weights & Measurers	2,212	-	-	-	-	-	-	2,212	-
Tax Collectors	-	-	-	-	-	-	-	-	-
Tax Claims	-	-	-	-	-	-	-	-	-
Recorder of Deeds	67,075	-	-	-	43,181	-	-	23,894	-
Traffic Safety	9,601	-	-	-	-	-	-	9,601	-
Traffic Safety Mir	-	-	-	-	-	-	-	-	-
Veteran's Affairs	22,258	-	-	-	14,205	-	-	8,053	-
Register of Wills	71,831	-	-	-	54,397	-	-	17,434	-
Sheriff	332,630	-	-	-	81,076	-	-	251,554	-
Coroner	43,211	-	-	-	32,016	-	-	11,195	-
Prothonotary	111,811	-	-	-	71,368	-	-	40,443	-
Clerk Courts	154,876	-	-	-	89,698	-	-	65,178	-
Public Defender	131,283	-	-	-	42,786	-	-	88,497	-
District Attorney	325,592	-	-	-	84,658	-	-	240,934	-
Courts	323,913	-	-	-	130,236	-	-	193,677	-
District Justices	382,127	-	-	-	234,558	-	-	147,569	-
Constables	-	-	-	-	-	-	-	-	-
Divorce Masters	24,156	-	-	-	12,031	-	-	12,125	-
Controlled Subst	-	-	-	-	-	-	-	-	-
Juvenile Probation	214,607	-	-	-	71,418	-	-	143,189	-
Adult Probation	299,309	-	-	-	89,525	-	-	209,784	-
Youth Development Ctr	145,713	-	-	-	16,551	-	-	129,162	-
Maint Adults	-	-	-	-	-	-	-	-	-
Prison	1,849,511	-	-	-	506,518	-	-	1,342,993	-
Public Safety	5,841	-	-	-	-	-	-	5,841	-
EMA	30,887	-	-	-	13,143	-	-	17,744	-
Radiation Act	-	-	-	-	-	-	-	-	-
HazMat	-	-	-	-	-	-	-	-	-
Parks	158,362	-	-	-	91,724	-	-	66,638	-
Conservation	55,856	-	-	-	18,997	-	-	36,859	-
AG Land Pres	6,106	-	-	-	-	-	-	6,106	-
Planning	-	-	-	-	-	-	-	-	-
Coop Extension	22,699	-	-	-	-	-	-	22,699	-

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

User Department	Total	Health	Life Insurance	Unemployment	Retiree Benefits	Social Security	Workers Comp	Retirement Contribution	Short Term Disability
Pleasant Acres	985,198	-	-	-	-	-	-	985,198	-
Human Services MLR	-	-	-	-	-	-	-	-	-
Children & Youth	-	-	-	-	-	-	-	-	-
Children & Youth MLR	-	-	-	-	-	-	-	-	-
E-911	-	-	-	-	-	-	-	-	-
E-911 Maintenance	6,283	-	-	-	-	-	-	6,283	-
Liquid Fuels	4,249	-	-	-	4,249	-	-	-	-
SC Training Ctr	81,249	-	-	-	81,249	-	-	-	-
Agency on Aging	-	-	-	-	-	-	-	-	-
Aging MLR	-	-	-	-	-	-	-	-	-
MH/MR	-	-	-	-	-	-	-	-	-
MH/MR MLR	-	-	-	-	-	-	-	-	-
Health Choices	-	-	-	-	-	-	-	-	-
Health Choices MLR	-	-	-	-	-	-	-	-	-
Domestic Relations	-	-	-	-	-	-	-	-	-
Domestic Relations MLR	-	-	-	-	-	-	-	-	-
Other	20,480,535	14,443,446	180,525	446,407	9,041	4,541,842	661,530	90	197,655
<b>Subtotal</b>	<b>28,613,851</b>	<b>15,240,043</b>	<b>189,818</b>	<b>481,568</b>	<b>2,470,335</b>	<b>4,880,866</b>	<b>718,520</b>	<b>4,424,872</b>	<b>207,830</b>
<b>Total</b>	<b>28,613,851</b>	<b>15,240,043</b>	<b>189,818</b>	<b>481,568</b>	<b>2,470,335</b>	<b>4,880,866</b>	<b>718,520</b>	<b>4,424,872</b>	<b>207,830</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1	0.043%	6,553		6,553	-	6,553
County Maintenance	28	1.210%	184,395		184,395	9	184,404
Govt Center	8	0.346%	52,728		52,728	3	52,731
County Annex	7	0.302%	46,023		46,023	2	46,025
Information Services	21	0.907%	138,220		138,220	7	138,227
Commissioners	7	0.302%	46,023		46,023	2	46,025
Solicitor	3	0.130%	19,811		19,811	1	19,812
Purchasing	3	0.130%	19,811		19,811	1	19,812
Controller	12	0.518%	78,939		78,939	4	78,943
Treasurer	6	0.259%	39,470		39,470	2	39,472
Human Resources	10	0.432%	65,834		65,834	3	65,837
Payroll Office	3	0.130%	19,811		19,811	1	19,812
Central Telephone	1	0.043%	6,553		6,553	-	6,553
Print Shop	-	0.000%	-		-	-	-
Archives	5	0.216%	32,917		32,917	2	32,919
Risk Management	2	0.086%	13,106		13,106	1	13,107
Fleet Management	4	0.173%	26,364		26,364	1	26,365
Training	-	0.000%	-		-	-	-
Other	2,194	94.773%	14,442,716		14,442,716	730	14,443,446
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Subtotal	2,315	100.000%	15,239,274	-	15,239,274	769	15,240,043
Second Allocation Total	2,315						
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Total	2,315	100.000%	15,239,274	-	15,239,274	769	15,240,043

(A) Alloc basis

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

Source:

Payroll Statistics

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	38,331	0.041%	78		78	-	78
County Maintenance	660,755	0.702%	1,332		1,332	-	1,332
Govt Center	225,877	0.240%	456		456	-	456
County Annex	176,441	0.187%	355		355	-	355
Information Services	856,447	0.910%	1,727		1,727	-	1,727
Commissioners	488,928	0.519%	985		985	-	985
Solicitor	212,440	0.226%	429		429	-	429
Purchasing	100,891	0.107%	203		203	-	203
Controller	553,444	0.588%	1,116		1,116	-	1,116
Treasurer	268,778	0.285%	541		541	-	541
Human Resources	399,071	0.424%	805		805	-	805
Payroll Office	113,055	0.120%	228		228	-	228
Central Telephone	80,190	0.085%	161		161	-	161
Print Shop	-	0.000%	-		-	-	-
Archives	219,656	0.233%	442		442	-	442
Risk Management	90,942	0.097%	184		184	-	184
Fleet Management	123,902	0.132%	251		251	-	251
Other	89,541,123	95.104%	180,515		180,515	10	180,525
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Subtotal	94,150,271	100.000%	189,808	-	189,808	10	189,818
Second Allocation Total	94,150,271						
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Total	94,150,271	100.000%	189,808	-	189,808	10	189,818

(A) Alloc basis

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

Source

Controller

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	401	0.080%	385		385	-	385
County Maintenance	9,220	1.841%	8,865		8,865	-	8,865
Govt Center	2,784	0.556%	2,677		2,677	-	2,677
County Annex	1,949	0.389%	1,873		1,873	-	1,873
Information Services	6,085	1.215%	5,851		5,851	-	5,851
Commissioners	1,277	0.255%	1,228		1,228	-	1,228
Purchasing	835	0.167%	804		804	-	804
Controller	3,341	0.667%	3,212		3,212	-	3,212
Treasurer	2,330	0.465%	2,239		2,239	-	2,239
Human Resources	3,062	0.611%	2,942		2,942	-	2,942
Payroll Office	835	0.167%	804		804	-	804
Central Telephone	835	0.167%	804		804	-	804
Print Shop	-	0.000%	-		-	-	-
Archives	1,949	0.389%	1,873		1,873	-	1,873
Risk Management	557	0.111%	535		535	-	535
Fleet Management	1,114	0.222%	1,069		1,069	-	1,069
Other	464,274	92.698%	446,383		446,383	24	446,407
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Subtotal	500,848	100.000%	481,544	-	481,544	24	481,568
Second Allocation Total	500,848						
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Total	500,848	100.000%	481,544	-	481,544	24	481,568

(A) Alloc basis

Central Services Premiums Paid (Ex: Hum Svcs)

Source:

Contribution Rate

## YORK COUNTY, PENNSYLVANIA

Employee Benefits  
Detail Allocation of  
Retiree Benefits

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	-	0.000%	-		-	-	-
County Maintenance	45,668	1.807%	44,637		44,637	2	44,639
Govt Center	53,311	2.109%	52,097		52,097	3	52,100
County Annex	10,043	0.397%	9,807		9,807	-	9,807
Information Services	51,750	2.047%	50,565		50,565	3	50,568
Commissioners	133,892	5.297%	130,847		130,847	7	130,854
Solicitor	25,858	1.023%	25,270		25,270	1	25,271
Controller	68,379	2.705%	66,819		66,819	3	66,822
Treasurer	28,650	1.133%	27,987		27,987	1	27,988
Human Resources	53,746	2.126%	52,517		52,517	3	52,520
Archives	9,312	0.368%	9,090		9,090	-	9,090
Risk Management	23,100	0.914%	22,578		22,578	1	22,579
Voter Registration	46,914	1.856%	45,847		45,847	2	45,849
Tax Assessment	142,874	5.652%	139,616		139,616	7	139,623
Recorder of Deeds	44,194	1.748%	43,179		43,179	2	43,181
Veteran's Affairs	14,543	0.575%	14,204		14,204	1	14,205
Register of Wills	55,676	2.202%	54,394		54,394	3	54,397
Sheriff	82,972	3.282%	81,072		81,072	4	81,076
Coroner	32,760	1.296%	32,014		32,014	2	32,016
Prothonotary	73,042	2.889%	71,364		71,364	4	71,368
Clerk Courts	91,784	3.631%	89,693		89,693	5	89,698
Public Defender	43,785	1.732%	42,784		42,784	2	42,786
District Attorney	86,628	3.427%	84,654		84,654	4	84,658
Courts	133,280	5.272%	130,229		130,229	7	130,236
District Justices	240,018	9.495%	234,546		234,546	12	234,558
Divorce Masters	12,307	0.487%	12,030		12,030	1	12,031
Juvenile Probation	73,070	2.891%	71,414		71,414	4	71,418
Adult Probation	91,598	3.624%	89,520		89,520	5	89,525
Youth Development Ctr	16,925	0.670%	16,550		16,550	1	16,551
Prison	518,316	20.504%	506,492		506,492	26	506,518
EMA	13,459	0.532%	13,142		13,142	1	13,143
Parks	93,855	3.713%	91,719		91,719	5	91,724
Conservation	19,449	0.769%	18,996		18,996	1	18,997
Liquid Fuels	4,344	0.172%	4,249		4,249	-	4,249
SC Training Ctr	83,134	3.289%	81,245		81,245	4	81,249
Other	9,227	0.365%	9,043		9,043	(2)	9,041

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	2,527,863	100.000%	2,470,210	-	2,470,210	125	2,470,335
Second Allocation Total	2,527,863						
Total	2,527,863	100.000%	2,470,210	-	2,470,210	125	2,470,335

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

Source:                                      Controller

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	38,331	0.058%	2,831		2,831	-	2,831
County Maintenance	660,755	0.996%	48,611		48,611	2	48,613
Govt Center	225,877	0.340%	16,594		16,594	1	16,595
County Annex	176,441	0.266%	12,982		12,982	1	12,983
Information Services	856,447	1.291%	63,009		63,009	3	63,012
Commissioners	488,928	0.737%	35,970		35,970	2	35,972
Solicitor	212,440	0.320%	15,618		15,618	1	15,619
Purchasing	100,891	0.152%	7,419		7,419	-	7,419
Controller	553,444	0.834%	40,704		40,704	2	40,706
Treasurer	268,778	0.405%	19,767		19,767	1	19,768
Human Resources	399,071	0.601%	29,333		29,333	1	29,334
Payroll Office	113,055	0.170%	8,297		8,297	-	8,297
Central Telephone	80,190	0.121%	5,906		5,906	-	5,906
Print Shop	-	0.000%	-		-	-	-
Archives	219,656	0.331%	16,155		16,155	1	16,156
Risk Management	90,942	0.137%	6,686		6,686	-	6,686
Fleet Management	123,902	0.187%	9,127		9,127	-	9,127
Other	61,747,323	93.054%	4,541,610		4,541,610	232	4,541,842
<b>Subtotal</b>	<b>66,356,471</b>	<b>100.000%</b>	<b>4,880,619</b>	<b>-</b>	<b>4,880,619</b>	<b>247</b>	<b>4,880,866</b>
<b>Second Allocation Total</b>	<b>66,356,471</b>						
<b>Total</b>	<b>66,356,471</b>	<b>100.000%</b>	<b>4,880,619</b>	<b>-</b>	<b>4,880,619</b>	<b>247</b>	<b>4,880,866</b>

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

Source: Controller

**YORK COUNTY, PENNSYLVANIA**

**Employee Benefits  
Detail Allocation of  
Workers Comp**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	38,331	0.066%	474		474	-	474
County Maintenance	660,755	1.137%	8,169		8,169	-	8,169
Govt Center	225,877	0.389%	2,795		2,795	-	2,795
County Annex	176,441	0.304%	2,184		2,184	-	2,184
Information Services	856,447	1.474%	10,590		10,590	1	10,591
Commissioners	488,928	0.841%	6,042		6,042	-	6,042
Solicitor	212,440	0.366%	2,630		2,630	-	2,630
Purchasing	100,891	0.174%	1,250		1,250	-	1,250
Controller	553,444	0.952%	6,840		6,840	-	6,840
Treasurer	268,778	0.462%	3,319		3,319	-	3,319
Human Resources	399,071	0.687%	4,936		4,936	-	4,936
Payroll Office	113,055	0.195%	1,401		1,401	-	1,401
Central Telephone	80,190	0.138%	992		992	-	992
Print Shop	-	0.000%	-		-	-	-
Archives	219,656	0.378%	2,716		2,716	-	2,716
Risk Management	90,942	0.156%	1,121		1,121	-	1,121
Fleet Management	123,902	0.213%	1,530		1,530	-	1,530
Other	53,513,226	92.070%	661,495		661,495	35	661,530
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Subtotal	58,122,374	100.000%	718,484	-	718,484	36	718,520
Second Allocation Total	58,122,374						
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Total	58,122,374	100.000%	718,484	-	718,484	36	718,520

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

Source: Controller

**Employee Benefits  
Detail Allocation of  
Retirement Contribution**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	38,331	0.052%	2,301		2,301	-	2,301
County Maintenance	660,755	0.891%	39,424		39,424	2	39,426
Govt Center	225,877	0.305%	13,495		13,495	1	13,496
County Annex	176,441	0.238%	10,531		10,531	1	10,532
Information Services	856,447	1.155%	51,105		51,105	3	51,108
Commissioners	488,928	0.659%	29,158		29,158	1	29,159
Solicitor	212,440	0.287%	12,699		12,699	1	12,700
Purchasing	100,891	0.136%	6,018		6,018	-	6,018
Controller	553,444	0.747%	33,052		33,052	2	33,054
Treasurer	268,778	0.363%	16,061		16,061	1	16,062
Human Resources	399,071	0.538%	23,805		23,805	1	23,806
Payroll Office	113,055	0.152%	6,725		6,725	-	6,725
Central Telephone	80,190	0.108%	4,779		4,779	-	4,779
Print Shop	-	0.000%	-		-	-	-
Archives	219,656	0.296%	13,097		13,097	1	13,098
Risk Management	90,942	0.123%	5,442		5,442	-	5,442
Fleet Management	123,902	0.167%	7,389		7,389	-	7,389
Voter Registration	187,600	0.253%	11,194		11,194	1	11,195
Tax Assessment	898,839	1.212%	53,627		53,627	3	53,630
Weights & Measurers	36,777	0.050%	2,212		2,212	-	2,212
Recorder of Deeds	400,366	0.540%	23,893		23,893	1	23,894
Traffic Safety	160,858	0.217%	9,601		9,601	-	9,601
Veteran's Affairs	134,907	0.182%	8,053		8,053	-	8,053
Register of Wills	292,210	0.394%	17,433		17,433	1	17,434
Sheriff	4,214,947	5.685%	251,541		251,541	13	251,554
Coroner	187,674	0.253%	11,194		11,194	1	11,195
Prothonotary	677,475	0.914%	40,441		40,441	2	40,443
Clerk Courts	1,091,853	1.473%	65,175		65,175	3	65,178
Public Defender	1,482,991	2.000%	88,493		88,493	4	88,497
District Attorney	4,037,052	5.445%	240,922		240,922	12	240,934
Courts	3,245,022	4.377%	193,667		193,667	10	193,677
District Justices	2,472,554	3.335%	147,562		147,562	7	147,569
Divorce Masters	203,416	0.274%	12,124		12,124	1	12,125
Juvenile Probation	2,399,312	3.236%	143,182		143,182	7	143,189
Adult Probation	3,514,985	4.741%	209,773		209,773	11	209,784
Youth Development Ctr	2,164,197	2.919%	129,155		129,155	7	129,162
Prison	22,501,438	30.351%	1,342,925		1,342,925	68	1,342,993
Public Safety	98,049	0.132%	5,841		5,841	-	5,841
EMA	297,076	0.401%	17,743		17,743	1	17,744
Parks	1,116,631	1.506%	66,635		66,635	3	66,638

**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	617,471	0.833%	36,857		36,857	2	36,859
AG Land Pres	102,137	0.138%	6,106		6,106	-	6,106
Coop Extension	380,171	0.513%	22,698		22,698	1	22,699
Pleasant Acres	16,506,251	22.265%	985,148		985,148	50	985,198
E-911 Maintenance	105,305	0.142%	6,283		6,283	-	6,283
Other		0.000%	89		89	1	90
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Subtotal	74,136,712	100.000%	4,424,648	-	4,424,648	224	4,424,872
Second Allocation Total	74,136,712						
<hr/>							
Total	74,136,712	100.000%	4,424,648	-	4,424,648	224	4,424,872

(A) Alloc basis

Salaries/Wages By Department (Ex:Direct Billed)

Source:

Controller

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	38,331	0.041%	85		85	-	85
County Maintenance	660,755	0.702%	1,459		1,459	-	1,459
Govt Center	225,877	0.240%	499		499	-	499
County Annex	176,441	0.187%	389		389	-	389
Information Services	856,447	0.910%	1,891		1,891	-	1,891
Commissioners	488,928	0.519%	1,079		1,079	-	1,079
Solicitor	212,440	0.226%	470		470	-	470
Purchasing	100,891	0.107%	222		222	-	222
Controller	553,444	0.588%	1,222		1,222	-	1,222
Treasurer	268,778	0.285%	592		592	-	592
Human Resources	399,071	0.424%	881		881	-	881
Payroll Office	113,055	0.120%	249		249	-	249
Central Telephone	80,190	0.085%	177		177	-	177
Print Shop	-	0.000%	-		-	-	-
Archives	219,656	0.233%	484		484	-	484
Risk Management	90,942	0.097%	202		202	-	202
Fleet Management	123,902	0.132%	274		274	-	274
Other	89,541,123	95.104%	197,644		197,644	11	197,655
<b>Subtotal</b>	<b>94,150,271</b>	<b>100.000%</b>	<b>207,819</b>	<b>-</b>	<b>207,819</b>	<b>11</b>	<b>207,830</b>
<b>Second Allocation Total</b>	<b>94,150,271</b>						
<b>Total</b>	<b>94,150,271</b>	<b>100.000%</b>	<b>207,819</b>	<b>-</b>	<b>207,819</b>	<b>11</b>	<b>207,830</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 2009 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

2009 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	267,268		267,268	267,268
Deductions			-	
Direct Billed	(23,184)		(23,184)	
			-	
			-	
			-	
			-	
			-	
			-	
Total Deductions	<u>(23,184)</u>	<u>-</u>	<u>(23,184)</u>	<u>(23,184)</u>
Allocated Additions				
Commissioners		2	2	
Solicitor		-	-	
Purchasing		-	-	
Controller		16	16	
Treasurer		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>-</u>	<u>18</u>	<u>18</u>	<u>18</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>244,084</u>	<u>18</u>	<u>244,102</u>	<u>244,102</u>

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

	Total	General & Administration	General Liability	Employee Liability	Automobile	Law Enforcement
<u>Other Expenses and Cost</u>						
General Liability	74,129		74,129			
Public Officials	6,221			6,221		
Crime	695			695		
Employee Liability	117,309			117,309		
Law Enforcement	45,730					45,730
Automobile	23,184				23,184	
Departmental Expenditures	267,268	-	74,129	124,225	23,184	45,730
<u>Cost Adjustments</u>						
Deductions	(23,184)				(23,184)	
Departmental Cost Adjustments	-					
Functional Cost	244,084	-	74,129	124,225	-	45,730
Additions: 1st Central Service Centers	-	-				
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	244,084	-	74,129	124,225	-	45,730
Unallocated	-					
1st Allocation	244,084	-	74,129	124,225	-	45,730
Additions: 2nd Central Services Centers	18	18				
REALLOCATE ADMIN		(18)	6	9	-	3
Allocable Costs	18	-	6	9	-	3
Unallocated	-					
2nd Allocation	18	-	6	9	-	3
Total Allocated	244,102	-	74,135	124,234	-	45,733

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Retirement Administration	101	36	65	-	-
County Maintenance	2,450	628	1,822	-	-
Govt Center	735	214	521	-	-
County Annex	624	168	456	-	-
Information Services	2,179	813	1,366	-	-
Commissioners	920	464	456	-	-
Solicitor	397	202	195	-	-
Purchasing	291	96	195	-	-
Controller	1,307	526	781	-	-
Treasurer	711	255	456	-	-
Human Resources	1,030	379	651	-	-
Payroll Office	302	107	195	-	-
Central Telephone	271	76	195	-	-
Print Shop	-	-	-	-	-
Archives	598	208	390	-	-
Risk Management	217	87	130	-	-
Human Services	972	387	585	-	-
Fleet Management	379	118	261	-	-
Training	-	-	-	-	-
Voter Registration	634	178	456	-	-
Tax Assessment	2,676	854	1,822	-	-
Weights & Measurers	100	35	65	-	-
Tax Claims	-	-	-	-	-
Recorder of Deeds	1,226	380	846	-	-
Traffic Safety Mir	-	-	-	-	-
Veteran's Affairs	453	128	325	-	-
Register of Wills	798	277	521	-	-
Sheriff	16,909	4,003	6,832	-	6,074
Coroner	439	178	261	-	-
Prothonotary	2,205	643	1,562	-	-
Clerk Courts	3,444	1,037	2,407	-	-
Public Defender	3,490	1,408	2,082	-	-
District Attorney	14,330	3,834	5,532	-	4,964
Courts	8,158	3,082	5,076	-	-
District Justices	8,270	2,348	5,922	-	-
Constables	-	-	-	-	-
Divorce Masters	454	193	261	-	-
Controlled Subst	-	-	-	-	-
Juvenile Probation	10,057	2,279	4,099	-	3,679
Adult Probation	14,451	3,338	5,857	-	5,256
Maint Adults	-	-	-	-	-
Prison	75,895	21,373	28,764	-	25,758
Public Safety	158	93	65	-	-

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

User Department	Total	General Liability	Employee Liability	Automobile	Law Enforcement
Radiation Act	-	-	-	-	-
HazMat	-	-	-	-	-
Parks	3,209	1,061	2,148	-	-
Conservation	1,627	586	1,041	-	-
Planning	-	-	-	-	-
Human Services MLR	-	-	-	-	-
Children & Youth	12,821	4,360	8,461	-	-
Children & Youth MLR	-	-	-	-	-
E-911	11,037	4,205	6,832	-	-
E-911 Maintenance	361	100	261	-	-
SC Training Ctr	-	-	-	-	-
Aging MLR	-	-	-	-	-
MH/MR MLR	-	-	-	-	-
Health Choices MLR	-	-	-	-	-
Domestic Relations MLR	-	-	-	-	-
Retirement Fund	-	-	-	-	-
Other	12	7	3	-	2
<b>Subtotal</b>	<b>244,102</b>	<b>74,135</b>	<b>124,234</b>	<b>-</b>	<b>45,733</b>
<b>Total</b>	<b>244,102</b>	<b>74,135</b>	<b>124,234</b>	<b>-</b>	<b>45,733</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	38,331	0.049%	36		36	-	36
County Maintenance	660,755	0.847%	628		628	-	628
Govt Center	225,877	0.289%	214		214	-	214
County Annex	176,441	0.226%	168		168	-	168
Information Services	856,447	1.097%	813		813	-	813
Commissioners	488,928	0.626%	464		464	-	464
Solicitor	212,440	0.272%	202		202	-	202
Purchasing	100,891	0.129%	96		96	-	96
Controller	553,444	0.709%	526		526	-	526
Treasurer	268,778	0.344%	255		255	-	255
Human Resources	399,071	0.511%	379		379	-	379
Payroll Office	113,055	0.145%	107		107	-	107
Central Telephone	80,190	0.103%	76		76	-	76
Print Shop	-	0.000%	-		-	-	-
Archives	219,656	0.281%	208		208	-	208
Risk Management	90,942	0.117%	87		87	-	87
Human Services	407,437	0.522%	387		387	-	387
Fleet Management	123,902	0.159%	118		118	-	118
Voter Registration	187,600	0.240%	178		178	-	178
Tax Assessment	898,839	1.152%	854		854	-	854
Weights & Measurers	36,777	0.047%	35		35	-	35
Tax Collectors	491,913	0.630%	467		467	-	467
Recorder of Deeds	400,366	0.513%	380		380	-	380
Traffic Safety	160,858	0.206%	153		153	-	153
Veteran's Affairs	134,907	0.173%	128		128	-	128
Register of Wills	292,210	0.374%	277		277	-	277
Sheriff	4,214,947	5.400%	4,003		4,003	-	4,003
Coroner	187,674	0.240%	178		178	-	178
Prothonotary	677,475	0.868%	643		643	-	643
Clerk Courts	1,091,853	1.399%	1,037		1,037	-	1,037
Public Defender	1,482,991	1.900%	1,408		1,408	-	1,408
District Attorney	4,037,052	5.172%	3,834		3,834	-	3,834
Courts	3,245,022	4.158%	3,082		3,082	-	3,082
District Justices	2,472,554	3.168%	2,348		2,348	-	2,348
Divorce Masters	203,416	0.261%	193		193	-	193
Juvenile Probation	2,399,312	3.074%	2,279		2,279	-	2,279
Adult Probation	3,514,985	4.503%	3,338		3,338	-	3,338
Youth Development Ctr	2,164,197	2.773%	2,056		2,056	-	2,056
Prison	22,501,437	28.829%	21,371		21,371	2	21,373
Public Safety	98,049	0.126%	93		93	-	93
EMA	297,076	0.381%	282		282	-	282

**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	1,116,631	1.431%	1,061		1,061	-	1,061
Conservation	617,471	0.791%	586		586	-	586
AG Land Pres	102,137	0.131%	97		97	-	97
Coop Extension	380,171	0.487%	361		361	-	361
Children & Youth	4,590,729	5.882%	4,360		4,360	-	4,360
E-911	4,427,052	5.672%	4,205		4,205	-	4,205
E-911 Maintenance	105,305	0.135%	100		100	-	100
Agency on Aging	2,481,871	3.180%	2,357		2,357	-	2,357
MH/MR	4,914,678	6.297%	4,668		4,668	-	4,668
Health Choices	271,059	0.347%	257		257	-	257
Domestic Relations	2,430,559	3.114%	2,308		2,308	-	2,308
Drug & Alcohol	405,700	0.520%	385		385	-	385
Other		0.000%	3		3	4	7
<hr/>							
Subtotal	78,051,458	100.000%	74,129	-	74,129	6	74,135
Second Allocation Total	78,051,458						
<hr/>							
Total	78,051,458	100.000%	74,129	-	74,129	6	74,135

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

Source: Controllers Office

## YORK COUNTY, PENNSYLVANIA

Liability Insurance  
Detail Allocation of  
Employee Liability

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.052%	65		65	-	65
County Maintenance	28.00	1.467%	1,822		1,822	-	1,822
Govt Center	8.00	0.419%	521		521	-	521
County Annex	7.00	0.367%	456		456	-	456
Information Services	21.00	1.100%	1,366		1,366	-	1,366
Commissioners	7.00	0.367%	456		456	-	456
Solicitor	3.00	0.157%	195		195	-	195
Purchasing	3.00	0.157%	195		195	-	195
Controller	12.00	0.629%	781		781	-	781
Treasurer	7.00	0.367%	456		456	-	456
Human Resources	10.00	0.524%	651		651	-	651
Payroll Office	3.00	0.157%	195		195	-	195
Central Telephone	3.00	0.157%	195		195	-	195
Archives	6.00	0.314%	390		390	-	390
Risk Management	2.00	0.105%	130		130	-	130
Human Services	9.00	0.471%	585		585	-	585
Fleet Management	4.00	0.210%	261		261	-	261
Voter Registration	7.00	0.367%	456		456	-	456
Tax Assessment	28.00	1.467%	1,822		1,822	-	1,822
Weights & Measurers	1.00	0.052%	65		65	-	65
Tax Collectors	23.00	1.205%	1,497		1,497	-	1,497
Recorder of Deeds	13.00	0.681%	846		846	-	846
Traffic Safety	4.00	0.210%	261		261	-	261
Veteran's Affairs	5.00	0.262%	325		325	-	325
Register of Wills	8.00	0.419%	521		521	-	521
Sheriff	105.00	5.500%	6,832		6,832	-	6,832
Coroner	4.00	0.210%	261		261	-	261
Prothonotary	24.00	1.257%	1,562		1,562	-	1,562
Clerk Courts	37.00	1.938%	2,407		2,407	-	2,407
Public Defender	32.00	1.676%	2,082		2,082	-	2,082
District Attorney	85.00	4.453%	5,532		5,532	-	5,532
Courts	78.00	4.086%	5,076		5,076	-	5,076
District Justices	91.00	4.767%	5,922		5,922	-	5,922
Divorce Masters	4.00	0.210%	261		261	-	261
Juvenile Probation	63.00	3.30%	4,099		4,099	-	4,099
Adult Probation	90.00	4.72%	5,857		5,857	-	5,857
Youth Development Ctr	46.00	2.41%	2,994		2,994	-	2,994
Prison	442.00	23.15%	28,762		28,762	2	28,764
Public Safety	1.00	0.05%	65		65	-	65
EMA	7.00	0.37%	456		456	-	456

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Parks	33.00	1.73%	2,148		2,148	-	2,148
Conservation	16.00	0.84%	1,041		1,041	-	1,041
AG Land Pres	2.00	0.11%	130		130	-	130
Coop Extension	10.00	0.52%	651		651	-	651
Children & Youth	130.00	6.81%	8,460		8,460	1	8,461
E-911	105.00	5.50%	6,832		6,832	-	6,832
E-911 Maintenance	4.00	0.21%	261		261	-	261
Agency on Aging	63.00	3.30%	4,099		4,099	-	4,099
MH/MR	131.00	6.86%	8,524		8,524	1	8,525
Health Choices	6.00	0.31%	390		390	-	390
Domestic Relations	68.00	3.56%	4,425		4,425	-	4,425
Drug & Alcohol	9.00	0.47%	585		585	-	585
Other		0.00%	(2)		(2)	5	3
<hr/>							
Subtotal	1,909	100.00%	124,225	-	124,225	9	124,234
Second Allocation Total	1,909						
<hr/>							
Total	1,909	100.00%	124,225	-	124,225	9	124,234

(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	104	13.282%	6,074		6,074	-	6,074
District Attorney	85	10.856%	4,964		4,964	-	4,964
Juvenile Probation	63	8.046%	3,679		3,679	-	3,679
Adult Probation	90	11.494%	5,256		5,256	-	5,256
Prison	441	56.322%	25,756		25,756	2	25,758
Other		0.000%	1		1	1	2
<hr/>							
Subtotal	783	100.000%	45,730	-	45,730	3	45,733
Second Allocation Total	783						
<hr/>							
Total	783	100.000%	45,730	-	45,730	3	45,733

(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.

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

2009 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	172,759		172,759	172,759
Deductions			-	
			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Commissioners		2	2	
Solicitor		-	-	
Purchasing		-	-	
Controller		16	16	
Treasurer		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>-</u>	<u>18</u>	<u>18</u>	<u>18</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>172,759</u>	<u>18</u>	<u>172,777</u>	<u>172,777</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	172,759		14,266	5,265	11,122	2,925	61,773	77,408	
Boiler & Machine	-								
	-								
<hr/>									
Departmental Expenditures	172,759	-	14,266	5,265	11,122	2,925	61,773	77,408	-
<u>Cost Adjustments</u>									
Deductions	-		-						
<hr/>									
Departmental Cost Adjustments	-								
<hr/>									
Functional Cost	172,759	-	14,266	5,265	11,122	2,925	61,773	77,408	-
<hr/>									
Additions: 1st Central Service Centers	-	-	-						
<hr/>									
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
<hr/>									
Allocable Costs Unallocated	172,759	-	14,266	5,265	11,122	2,925	61,773	77,408	-
1st Allocation	-								
	172,759	-	14,266	5,265	11,122	2,925	61,773	77,408	-
<hr/>									
Additions: 2nd Central Service Centers	18	-	18						
<hr/>									
REALLOCATE ADMIN		-	-	-	-	-	-	-	-
<hr/>									
Allocable Costs Unallocated	18	-	18	-	-	-	-	-	-
2nd Allocation	-								
	18	-	18	-	-	-	-	-	-
<hr/>									
Total Allocated	172,777	-	14,284	5,265	11,122	2,925	61,773	77,408	-

**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	681	492	-	-	-	-	189
Information Services	2,003	1,774	-	-	-	229	-
Commissioners	871	871	-	-	-	-	-
Solicitor	155	155	-	-	-	-	-
Purchasing	477	477	-	-	-	-	-
Controller	932	932	-	-	-	-	-
Treasurer	625	625	-	-	-	-	-
Human Resources	696	696	-	-	-	-	-
Archives	1,694	-	-	-	-	-	1,694
Risk Management	110	110	-	-	-	-	-
Fleet Management	1,227	-	-	-	-	-	1,227
Training	-	-	-	-	-	-	-
Voter Registration	1,779	853	-	-	-	-	926
Tax Assessment	1,868	1,868	-	-	-	-	-
Weights & Measurers	41	-	41	-	-	-	-
Recorder of Deeds	1,206	1,206	-	-	-	-	-
Veteran's Affairs	240	-	-	240	-	-	-
Register of Wills	2,378	-	-	-	-	2,378	-
Sheriff	5,946	-	-	-	-	5,946	-
Coroner	282	-	282	-	-	-	-
Prothonotary	2,378	-	-	-	-	2,378	-
Clerk Courts	3,568	-	-	-	-	3,568	-
Public Defender	1,784	-	-	-	-	1,784	-
District Attorney	5,965	-	-	-	-	5,946	19
Courts	29,924	-	-	-	-	29,924	-
District Justices	3,503	-	824	-	-	-	2,679
Divorce Masters	699	-	-	-	-	699	-
Juvenile Probation	1,784	-	-	-	-	1,784	-
Adult Probation	2,378	-	-	-	-	2,378	-
Youth Development Ctr	1,787	-	-	-	-	-	1,787
Prison	60,356	-	-	-	-	-	60,356
EMA	17	-	17	-	-	-	-
Parks	4,137	-	-	-	-	-	4,137
Conservation	530	-	530	-	-	-	-
AG Land Pres	134	-	134	-	-	-	-
Planning	3,669	3,669	-	-	-	-	-
Coop Extension	1,299	-	1,299	-	-	-	-
Human Services MLR	240	-	-	240	-	-	-
Children & Youth MLR	3,030	-	-	3,020	-	-	10
E-911	1,222	-	453	-	-	-	769
Aging MLR	1,139	-	-	1,139	-	-	-
MH/MR MLR	3,269	-	-	3,212	-	-	57
Health Choices MLR	264	-	-	264	-	-	-
Domestic Relations MLR	4,757	-	-	-	-	4,757	-
Other	11,251	556	1,203	3,007	2,925	2	3,558

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

<u>User Department</u>	<u>Total</u>	<u>Old Courthouse (Admin Center)</u>	<u>Annex Building</u>	<u>Govt Center</u>	<u>Satellite Bldg</u>	<u>New Courthouse (Judicial Center)</u>	<u>Other Property</u>
Subtotal	172,777	14,284	5,265	11,122	2,925	61,773	77,408
Total	<u>172,777</u>	<u>14,284</u>	<u>5,265</u>	<u>11,122</u>	<u>2,925</u>	<u>61,773</u>	<u>77,408</u>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,439	3.441%	491		491	1	492
Information Services	8,805	12.423%	1,772		1,772	2	1,774
Commissioners	4,320	6.095%	870		870	1	871
Solicitor	770	1.086%	155		155	-	155
Purchasing	2,365	3.337%	476		476	1	477
Controller	4,627	6.528%	931		931	1	932
Treasurer	3,098	4.371%	624		624	1	625
Human Resources	3,451	4.869%	695		695	1	696
Risk Management	548	0.773%	110		110	-	110
Voter Registration	4,234	5.974%	852		852	1	853
Tax Assessment	9,270	13.079%	1,866		1,866	2	1,868
Recorder of Deeds	5,980	8.437%	1,204		1,204	2	1,206
Planning	18,203	25.683%	3,664		3,664	5	3,669
Other	2,765	3.901%	556		556	-	556
<b>Subtotal</b>	<b>70,875</b>	<b>99.997%</b>	<b>14,266</b>	<b>-</b>	<b>14,266</b>	<b>18</b>	<b>14,284</b>
<b>Second Allocation Total</b>	<b>70,875</b>						
<b>Total</b>	<b>70,875</b>	<b>100.000%</b>	<b>14,266</b>	<b>-</b>	<b>14,266</b>	<b>18</b>	<b>14,284</b>

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

Source: Maintenance Dept

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Weights & Measurers	240	0.776%	41		41	-	41
Traffic Safety	2,831	9.152%	482		482	-	482
Coroner	1,657	5.357%	282		282	-	282
District Justices	4,842	15.653%	824		824	-	824
EMA	98	0.317%	17		17	-	17
Conservation	3,116	10.073%	530		530	-	530
AG Land Pres	789	2.551%	134		134	-	134
Coop Extension	7,630	24.666%	1,299		1,299	-	1,299
E-911	2,663	8.609%	453		453	-	453
Other	7,067	22.846%	1,203		1,203	-	1,203
<b>Subtotal</b>	<b>30,933</b>	<b>100.000%</b>	<b>5,265</b>	<b>-</b>	<b>5,265</b>	<b>-</b>	<b>5,265</b>
<b>Second Allocation Total</b>	<b>30,933</b>						
<b>Total</b>	<b>30,933</b>	<b>100.000%</b>	<b>5,265</b>	<b>-</b>	<b>5,265</b>	<b>-</b>	<b>5,265</b>

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

Source: Maintenance Dept

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	2,000	2.155%	240		240	-	240
Human Services MLR	2,000	2.155%	240		240	-	240
Children & Youth MLR	25,200	27.155%	3,020		3,020	-	3,020
Aging MLR	9,500	10.237%	1,139		1,139	-	1,139
MH/MR MLR	26,800	28.879%	3,212		3,212	-	3,212
Health Choices MLR	2,200	2.371%	264		264	-	264
Other	25,100	27.047%	3,007		3,007	-	3,007
<b>Subtotal</b>	<b>92,800</b>	<b>99.998%</b>	<b>11,122</b>	<b>-</b>	<b>11,122</b>	<b>-</b>	<b>11,122</b>
<b>Second Allocation Total</b>	<b>92,800</b>						
<b>Total</b>	<b>92,800</b>	<b>100.000%</b>	<b>11,122</b>	<b>-</b>	<b>11,122</b>	<b>-</b>	<b>11,122</b>

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

Source: Maintenance Dept

**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
Other	100	99.999%	2,925		2,925	-	2,925
Subtotal	100	99.999%	2,925	-	2,925	-	2,925
Second Allocation Total	100						
Total	100	100.000%	2,925	-	2,925	-	2,925

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

Source: Maintenance Dept

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	768	0.370%	229		229	-	229
Register of Wills	8,000	3.850%	2,378		2,378	-	2,378
Sheriff	20,000	9.626%	5,946		5,946	-	5,946
Prothonotary	8,000	3.850%	2,378		2,378	-	2,378
Clerk Courts	12,000	5.776%	3,568		3,568	-	3,568
Public Defender	6,000	2.888%	1,784		1,784	-	1,784
District Attorney	20,000	9.626%	5,946		5,946	-	5,946
Courts	100,648	48.442%	29,924		29,924	-	29,924
Divorce Masters	2,352	1.132%	699		699	-	699
Juvenile Probation	6,000	2.888%	1,784		1,784	-	1,784
Adult Probation	8,000	3.850%	2,378		2,378	-	2,378
Domestic Relations MLR	16,000	7.701%	4,757		4,757	-	4,757
Other		0.001%	2		2	-	2
<b>Subtotal</b>	<b>207,768</b>	<b>100.000%</b>	<b>61,773</b>	<b>-</b>	<b>61,773</b>	<b>-</b>	<b>61,773</b>
<b>Second Allocation Total</b>	<b>207,768</b>						
<b>Total</b>	<b>207,768</b>	<b>100.000%</b>	<b>61,773</b>	<b>-</b>	<b>61,773</b>	<b>-</b>	<b>61,773</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
County Maintenance	189	0.244%	189		189	-	189
Archives	1,694	2.188%	1,694		1,694	-	1,694
Fleet Management	1,227	1.585%	1,227		1,227	-	1,227
Voter Registration	926	1.196%	926		926	-	926
District Attorney	19	0.025%	19		19	-	19
District Justices	2,679	3.461%	2,679		2,679	-	2,679
Youth Development Ctr	1,787	2.309%	1,787		1,787	-	1,787
Prison	60,356	77.971%	60,356		60,356	-	60,356
Parks	4,137	5.344%	4,137		4,137	-	4,137
Children & Youth MLR	10	0.013%	10		10	-	10
E-911	769	0.993%	769		769	-	769
MH/MR MLR	57	0.074%	57		57	-	57
Other	3,558	4.597%	3,558		3,558	-	3,558
<hr/>							
Subtotal	77,408	100.000%	77,408	-	77,408	-	77,408
Second Allocation Total	77,408						
<hr/>							
Total	77,408	100.000%	77,408	-	77,408	-	77,408

(A) Alloc Basis: Applicable Premiums by Department

Source: Insurance Policy & Stated Values

**York County, Pennsylvania  
Retirement Administration**

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

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

**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	528,624		528,624	528,624
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Commissioners		69	69	
Solicitor		-	-	
Purchasing		-	-	
Controller		360	360	
Treasurer		8	8	
Human Resources		322	322	
Payroll Office		118	118	
Central Telephone		-	-	
Print Shop		-	-	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>12,808</u>	<u>1,182</u>	<u>13,990</u>	<u>13,990</u>
Departmental Cost Adjustments	-		-	
Reclassified Fees	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>541,432</u></u>	<u><u>1,182</u></u>	<u><u>542,614</u></u>	<u><u>542,614</u></u>

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

	Total	General & Administration	Administration	
<u>Wages and Benefits</u>				
Salaries and Wages	41,243		41,243	
<u>Other Expenses and Cost</u>				
Professional Services	486,854		486,854	
Supplies and Forms	527		527	
	-			
	-			
Departmental Expenditures	528,624	-	528,624	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Reclassified Fees	-	-		
Functional Cost	528,624	-	528,624	-
Additions: 1st Central Service Centers	12,808	12,808		
REALLOCATE ADMIN		(12,808)	12,808	-
Allocable Costs	541,432	-	541,432	-
Unallocated	-			
1st Allocation	541,432	-	541,432	-
Additions: 2nd Central Service Centers	1,182	1,182		
REALLOCATE ADMIN		(1,182)	1,182	-
Allocable Costs	1,182	-	1,182	-
Unallocated	-			
2nd Allocation	1,182	-	1,182	-
Total Allocated	542,614	-	542,614	-

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

User Department	Total	Administration	
Retirement Administration	233	233	-
County Maintenance	6,538	6,538	-
Govt Center	1,867	1,867	-
County Annex	1,634	1,634	-
Information Services	4,906	4,906	-
Commissioners	1,634	1,634	-
Solicitor	700	700	-
Purchasing	700	700	-
Controller	2,805	2,805	-
Treasurer	1,400	1,400	-
Human Resources	2,333	2,333	-
Payroll Office	700	700	-
Print Shop	-	-	-
Archives	1,167	1,167	-
Risk Management	467	467	-
Human Services	1,867	1,867	-
Voter Registration	1,634	1,634	-
Tax Assessment	6,305	6,305	-
Weights & Measurers	234	234	-
Tax Claims	-	-	-
Recorder of Deeds	3,039	3,039	-
Traffic Safety	933	933	-
Veteran's Affairs	1,167	1,167	-
Register of Wills	1,867	1,867	-
Sheriff	24,293	24,293	-
Coroner	933	933	-
Prothonotary	5,138	5,138	-
Clerk Courts	8,410	8,410	-
Public Defender	7,477	7,477	-
District Attorney	19,854	19,854	-
Courts	15,883	15,883	-
District Justices	20,787	20,787	-
Divorce Masters	933	933	-
Juvenile Probation	14,716	14,716	-
Adult Probation	20,787	20,787	-
Youth Development Ctr	10,277	10,277	-
Prison	99,505	99,505	-
Public Safety	234	234	-
EMA	1,634	1,634	-

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

User Department	Total	Administration	
Parks	6,072	6,072	-
Conservation	3,738	3,738	-
AG Land Pres	467	467	-
Coop Extension	2,333	2,333	-
Pleasant Acres	114,220	114,220	-
Children & Youth	30,365	30,365	-
E-911	23,826	23,826	-
E-911 Maintenance	933	933	-
Agency on Aging	14,716	14,716	-
MH/MR	30,598	30,598	-
Health Choices	1,400	1,400	-
Domestic Relations	15,883	15,883	-
Drug & Alcohol	2,100	2,100	-
Other	39	39	-
<b>Subtotal</b>	<b>542,614</b>	<b>542,614</b>	<b>-</b>
<b>Total</b>	<b>542,614</b>	<b>542,614</b>	<b>-</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.043%	233		233		233
County Maintenance	28.00	1.205%	6,524		6,524	14	6,538
Govt Center	8.00	0.344%	1,863		1,863	4	1,867
County Annex	7.00	0.301%	1,630		1,630	4	1,634
Information Services	21.00	0.904%	4,895		4,895	11	4,906
Commissioners	7.00	0.301%	1,630		1,630	4	1,634
Solicitor	3.00	0.129%	698		698	2	700
Purchasing	3.00	0.129%	698		698	2	700
Controller	12.00	0.517%	2,799		2,799	6	2,805
Treasurer	6.00	0.258%	1,397		1,397	3	1,400
Human Resources	10.00	0.430%	2,328		2,328	5	2,333
Payroll Office	3.00	0.129%	698		698	2	700
Print Shop	-	0.000%	-		-	-	-
Archives	5.00	0.215%	1,164		1,164	3	1,167
Risk Management	2.00	0.086%	466		466	1	467
Human Services	8.00	0.344%	1,863		1,863	4	1,867
Fleet Management	4.00	0.172%	931		931	2	933
Training	-	0.000%	-		-	-	-
Voter Registration	7.00	0.301%	1,630		1,630	4	1,634
Tax Assessment	27.00	1.162%	6,291		6,291	14	6,305
Weights & Measurers	1.00	0.043%	233		233	1	234
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	13.00	0.560%	3,032		3,032	7	3,039
Traffic Safety	4.00	0.172%	931		931	2	933
Veteran's Affairs	5.00	0.215%	1,164		1,164	3	1,167
Register of Wills	8.00	0.344%	1,863		1,863	4	1,867
Sheriff	104.00	4.477%	24,240		24,240	53	24,293
Coroner	4.00	0.172%	931		931	2	933
Prothonotary	22.00	0.947%	5,127		5,127	11	5,138
Clerk Courts	36.00	1.550%	8,392		8,392	18	8,410
Public Defender	32.00	1.378%	7,461		7,461	16	7,477
District Attorney	85.00	3.659%	19,811		19,811	43	19,854
Courts	68.00	2.927%	15,848		15,848	35	15,883
District Justices	89.00	3.831%	20,742		20,742	45	20,787
Divorce Masters	4.00	0.172%	931		931	2	933
Juvenile Probation	63.00	2.712%	14,684		14,684	32	14,716
Adult Probation	89.00	3.831%	20,742		20,742	45	20,787
Youth Development Ctr	44.00	1.894%	10,255		10,255	22	10,277
Prison	426.00	18.338%	99,288		99,288	217	99,505

**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
Public Safety	1.00	0.043%	233		233	1	234
EMA	7.00	0.301%	1,630		1,630	4	1,634
Parks	26.00	1.119%	6,059		6,059	13	6,072
Conservation	16.00	0.689%	3,730		3,730	8	3,738
AG Land Pres	2.00	0.086%	466		466	1	467
Coop Extension	10.00	0.430%	2,328		2,328	5	2,333
Pleasant Acres	489.00	21.050%	113,971		113,971	249	114,220
Children & Youth	130.00	5.596%	30,299		30,299	66	30,365
E-911	102.00	4.391%	23,774		23,774	52	23,826
E-911 Maintenance	4.00	0.172%	931		931	2	933
Agency on Aging	63.00	2.712%	14,684		14,684	32	14,716
MH/MR	131.00	5.639%	30,531		30,531	67	30,598
Health Choices	6.00	0.258%	1,397		1,397	3	1,400
Domestic Relations	68.00	2.927%	15,848		15,848	35	15,883
Drug & Alcohol	9.00	0.387%	2,095		2,095	5	2,100
Other		0.000%	43		43	(4)	39
<hr/>							
Subtotal	2,323	100.000%	541,432	-	541,432	1,182	542,614
Second Allocation Total	2,322						
<hr/>							
Total	2,323	100.000%	541,432	-	541,432	1,182	542,614

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

Source: Payroll Statistics

**York County, Pennsylvania  
County Maintenance Department**

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

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

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

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

2009 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	2,197,889		2,197,889	2,197,889
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	32,555	-	32,555	
Equipment Use	20,635	-	20,635	
Employee Benefits	336,892	15	336,907	
Liability Insurance	2,450	-	2,450	
Property Insurance	680	1	681	
Retirement Administration	6,524	14	6,538	
County Maintenance		81,065	81,065	
Admin Building		-	-	
Information Services		15,065	15,065	
Commissioners		1,799	1,799	
Solicitor		19,391	19,391	
Purchasing		16,510	16,510	
Controller		8,831	8,831	
Treasurer		237	237	
Human Resources		12,202	12,202	
Payroll Office		3,265	3,265	
Central Telephone		2,430	2,430	
Risk Management		2,024	2,024	
Human Services		-	-	
Fleet Management		1,218	1,218	
Training		-	-	
Total Allocated Additions	<u>399,736</u>	<u>164,067</u>	<u>563,803</u>	<u>563,803</u>
Departmental Cost Adjustments				
Security Services	<u>26,787</u>		<u>26,787</u>	
Total Departmental Cost Adjustments	<u>26,787</u>	<u>-</u>	<u>26,787</u>	<u>26,787</u>
Total to be Allocated	<u><u>2,624,412</u></u>	<u><u>164,067</u></u>	<u><u>2,788,479</u></u>	<u><u>2,788,479</u></u>

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

	Total	General & Administration	Departmental Administration	Old Courthouse (Admin Center)	New Courthouse (Judicial Center)	Archives Building
<u>Wages and Benefits</u>						
Salaries and Wages	678,411	46,818	39,870	163,615	428,108	-
<u>Other Expenses and Cost</u>						
Telephone	9,939		9,939		-	
Fuel	243,722			55,144	182,837	5,741
Utilities	797,511			173,158	590,131	34,222
Elevator Maint	5,326			365	4,716	245
Vehicle Expenses	9,852		9,360		492	
Contract Services	297,292		4,625	86,221	195,216	11,230
Maint and Repairs	68,567		-	16,707	48,232	3,628
Office Supplies	994		705	35	254	
Maint Supplies	19,770			4,922	13,571	1,277
Janitorial	51,434			10,194	40,261	979
Advertising	812		812			
Equipment Rental	-					
Printing	-					
Travel	369		369	-	-	
Tools & Equipment	2,443		1,974	315	154	
Office Equipment	-		-	-		
Assoc Dues & Exps	-		-			
Professional Services	11,447		11,095	-	352	-
Postage	-					
Capital Outlay	-					
Departmental Expenditures	2,197,889	46,818	78,749	510,676	1,504,324	57,322
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments						

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

	Total	General & Administration	Departmental Administration	Old Courthouse (Admin Center)	New Courthouse (Judicial Center)	Archives Building
Security Services	26,787				26,787	
Functional Cost	2,224,676	46,818	78,749	510,676	1,531,111	57,322
Additions: 1st Central Service Centers	399,736	399,736				
REALLOCATE ADMIN		(446,554)	16,348	106,014	312,292	11,900
Allocable Costs	2,624,412	-	95,097	616,690	1,843,403	69,222
Unallocated	-					
1st Allocation	2,624,412	-	95,097	616,690	1,843,403	69,222
Additions: 2nd Central Service Centers	164,067	164,067				
REALLOCATE ADMIN		(164,067)	10,379	38,950	114,738	-
Allocable Costs	164,067	-	10,379	38,950	114,738	-
Unallocated	-					-
2nd Allocation	164,067	-	10,379	38,950	114,738	-
Total Allocated	2,788,479	-	105,476	655,640	1,958,141	69,222

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

User Department	Total	Departmental Administration	Old Courthouse (Admin Center)	New Courthouse (Judicial Center)	Archives Building
County Maintenance	81,065	59,845	21,220	-	-
Govt Center	25,799	25,799	-	-	-
County Annex	8,599	8,599	-	-	-
Satellite Building	6,394	6,394	-	-	-
Admin Building	-	-	-	-	-
Information Services	88,867	-	81,622	7,245	-
Commissioners	40,046	-	40,046	-	-
Solicitor	7,135	-	7,135	-	-
Purchasing	21,925	-	21,925	-	-
Controller	42,891	-	42,891	-	-
Treasurer	28,719	-	28,719	-	-
Human Resources	31,991	-	31,991	-	-
Archives	74,059	4,837	-	-	69,222
Training	-	-	-	-	-
Voter Registration	39,251	-	39,251	-	-
Tax Assessment	85,933	-	85,933	-	-
Recorder of Deeds	55,433	-	55,433	-	-
Register of Wills	75,389	-	-	75,389	-
Sheriff	188,491	-	-	188,491	-
Prothonotary	75,389	-	-	75,389	-
Clerk Courts	113,102	-	-	113,102	-
Public Defender	56,550	-	-	56,550	-
District Attorney	188,491	-	-	188,491	-
Courts	948,563	-	-	948,563	-
Divorce Masters	22,166	-	-	22,166	-
Juvenile Probation	56,550	-	-	56,550	-
Adult Probation	75,389	-	-	75,389	-
EMA	-	-	-	-	-
Planning	168,744	-	168,744	-	-
E-911	-	-	-	-	-
Domestic Relations MLR	150,796	-	-	150,796	-
Other	25,673	2	25,651	20	-
<b>Subtotal</b>	<b>2,788,479</b>	<b>105,476</b>	<b>655,640</b>	<b>1,958,141</b>	<b>69,222</b>
<b>Total</b>	<b>2,788,479</b>	<b>105,476</b>	<b>655,640</b>	<b>1,958,141</b>	<b>69,222</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	278,643	62.931%	59,845		59,845		59,845
Govt Center	92,800	20.959%	19,931		19,931	5,868	25,799
County Annex	30,933	6.986%	6,643		6,643	1,956	8,599
Satellite Building	23,000	5.195%	4,940		4,940	1,454	6,394
Archives	17,400	3.930%	3,737		3,737	1,100	4,837
Other		0.000%	1		1	1	2
<hr/>							
Subtotal	442,776	100.000%	95,097	-	95,097	10,379	105,476
Second Allocation Total	164,133						
<hr/>							
Total	442,776	100.000%	95,097	-	95,097	10,379	105,476

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Director of Maintenance

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,439	3.441%	21,220		21,220		21,220
Information Services	8,805	12.423%	76,611		76,611	5,011	81,622
Commissioners	4,320	6.095%	37,587		37,587	2,459	40,046
Solicitor	770	1.086%	6,697		6,697	438	7,135
Purchasing	2,365	3.337%	20,579		20,579	1,346	21,925
Controller	4,627	6.528%	40,258		40,258	2,633	42,891
Treasurer	3,098	4.371%	26,956		26,956	1,763	28,719
Human Resources	3,451	4.869%	30,027		30,027	1,964	31,991
Risk Management	548	0.773%	4,767		4,767	312	5,079
Voter Registration	4,234	5.974%	36,841		36,841	2,410	39,251
Tax Assessment	9,270	13.079%	80,657		80,657	5,276	85,933
Recorder of Deeds	5,980	8.437%	52,030		52,030	3,403	55,433
Planning	18,203	25.683%	158,384		158,384	10,360	168,744
Other	2,765	3.901%	24,076		24,076	1,575	25,651
<b>Subtotal</b>	<b>70,875</b>	<b>100.000%</b>	<b>616,690</b>	<b>-</b>	<b>616,690</b>	<b>38,950</b>	<b>655,640</b>
<b>Second Allocation Total</b>	<b>68,436</b>						
<b>Total</b>	<b>70,875</b>	<b>100.000%</b>	<b>616,690</b>	<b>-</b>	<b>616,690</b>	<b>38,950</b>	<b>655,640</b>

(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%	6,821		6,821	424	7,245
Register of Wills	8,000	3.850%	70,971		70,971	4,418	75,389
Sheriff	20,000	9.626%	177,446		177,446	11,045	188,491
Prothonotary	8,000	3.850%	70,971		70,971	4,418	75,389
Clerk Courts	12,000	5.776%	106,475		106,475	6,627	113,102
Public Defender	6,000	2.888%	53,237		53,237	3,313	56,550
District Attorney	20,000	9.626%	177,446		177,446	11,045	188,491
Courts	100,648	48.442%	892,981		892,981	55,582	948,563
Divorce Masters	2,352	1.132%	20,867		20,867	1,299	22,166
Juvenile Probation	6,000	2.888%	53,237		53,237	3,313	56,550
Adult Probation	8,000	3.850%	70,971		70,971	4,418	75,389
Domestic Relations MLR	16,000	7.701%	141,960		141,960	8,836	150,796
Other		0.000%	20		20	-	20
<b>Subtotal</b>	<b>207,768</b>	<b>100.000%</b>	<b>1,843,403</b>	<b>-</b>	<b>1,843,403</b>	<b>114,738</b>	<b>1,958,141</b>
<b>Second Allocation Total</b>	<b>207,768</b>						
<b>Total</b>	<b>207,768</b>	<b>100.000%</b>	<b>1,843,403</b>	<b>-</b>	<b>1,843,403</b>	<b>114,738</b>	<b>1,958,141</b>

(A) Alloc basis:

Net Usable Square Footage Occupied - Judicial Center

Source:

Maintenance Department

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Archives	100	100.000%	69,222		69,222	-	69,222
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	69,222	-	69,222	-	69,222
Second Allocation Total	100						
<hr/>							
Total	100	100.000%	69,222	-	69,222	-	69,222

(A) Alloc basis: Direct Allocation

**York County, Pennsylvania  
Government Center Maintenance**

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

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

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

**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	514,216		514,216	514,216
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	10,099	-	10,099	
Employee Benefits	141,341	8	141,349	
Liability Insurance	735	-	735	
Property Insurance	-	-	-	
Retirement Administration	1,863	4	1,867	
County Maintenance	19,931	5,868	25,799	
Govt Center		-	-	
County Annex		-	-	
Satellite Building		-	-	
Information Services		111	111	
Commissioners		550	550	
Solicitor		-	-	
Purchasing		6,617	6,617	
Controller		2,924	2,924	
Treasurer		64	64	
Human Resources		3,587	3,587	
Payroll Office		932	932	
Central Telephone		-	-	
Risk Management		578	578	
Human Services		-	-	
Fleet Management		2,434	2,434	
Training		-	-	
Total Allocated Additions	<u>173,969</u>	<u>23,677</u>	<u>197,646</u>	<u>197,646</u>
Departmental Cost Adjustments				
Security Services	26,865		26,865	
	-		-	
Total Departmental Cost Adjustments	<u>26,865</u>	<u>-</u>	<u>26,865</u>	<u>26,865</u>
Total to be Allocated	<u><u>715,050</u></u>	<u><u>23,677</u></u>	<u><u>738,727</u></u>	<u><u>738,727</u></u>

**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	225,858		221,666	4,192
<u>Other Expenses and Cost</u>				
Telephone	-			
Fuel	16,315		16,315	
Office Supplies	314		314	
Utilities	159,958		159,958	
Elevator Maint	130		130	
Vehicle Expenses	-			
Contract Services	24,674		24,674	
Maintenance and Repairs	34,671		34,671	
Janitorial	15,560		15,560	
Maint & Repairs	29,866		29,866	
Materials and Supplies	-			
Maintenance Supplies	6,329		6,329	
Tools & Equipment	541		541	
Uniform Allowance	-			
Capital Outlay	-			
<hr/>				
Departmental Expenditures	514,216	-	510,024	4,192
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Services	26,865		26,865	
	-			
<hr/>				
Functional Cost	541,081	-	536,889	4,192

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

	Total	General & Administration	Government Center	Satellite Bldg
Additions: 1st Central Service Centers	173,969	173,969		
REALLOCATE ADMIN		(173,969)	170,740	3,229
Allocable Costs	715,050	-	707,629	7,421
Unallocated	-			
1st Allocation	715,050	-	707,629	7,421
Additions: 2nd Central Service Centers	23,677	23,677		
REALLOCATE ADMIN		(23,677)	23,238	439
Allocable Costs	23,677	-	23,238	439
Unallocated	-			
2nd Allocation	23,677	-	23,238	439
Total Allocated	738,727	-	730,867	7,860

2009 Actual

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

<u>User Department</u>	<u>Total</u>	<u>Government Center</u>	<u>County Maintenance</u>
County Maintenance	-	-	-
Veteran's Affairs	15,752	15,752	-
District Attorney	-	-	-
Human Services MLR	15,752	15,752	-
Children & Youth MLR	198,468	198,468	-
Aging MLR	74,820	74,820	-
MH/MR MLR	211,069	211,069	-
Other	197,679	197,679	-
Subtotal	738,727	730,867	-
Total	738,727	730,867	-

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	2,000	2.155%	15,251		15,251	501	15,752
Human Services MLR	2,000	2.155%	15,251		15,251	501	15,752
Children & Youth MLR	25,200	27.155%	192,158		192,158	6,310	198,468
Aging MLR	9,500	10.237%	72,441		72,441	2,379	74,820
MH/MR MLR	26,800	28.879%	204,358		204,358	6,711	211,069
Health Choices MLR	2,200	2.371%	16,776		16,776	551	17,327
Other	25,100	27.047%	191,394		191,394	6,285	197,679
<hr/>							
Subtotal	92,800	100.000%	707,629	-	707,629	23,238	730,867
Second Allocation Total	92,800						
<hr/>							
Total	92,800	100.000%	707,629	-	707,629	23,238	730,867

(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%	7,421		7,421	439	7,860
Other		0.000%	-		-	-	-
<hr/>							
Subtotal	100	100.000%	7,421	-	7,421	439	7,860
Second Allocation Total	100						
<hr/>							
Total	100	100.000%	7,421	-	7,421	439	7,860

(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 2009, Pleasant Acres paid security cost directly and will not be part of this plan.

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

2009 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	405,003		405,003	405,003
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	4,931	-	4,931	
Employee Benefits	84,144	4	84,148	
Liability Insurance	624	-	624	
Property Insurance	-	-	-	
Retirement Administration	1,630	4	1,634	
County Maintenance	6,643	1,956	8,599	
Govt Center	-	-	-	
County Annex	-	-	-	
Information Services		277	277	
Commissioners		385	385	
Purchasing		2,937	2,937	
Controller		1,494	1,494	
Treasurer		42	42	
Human Resources		2,980	2,980	
Payroll Office		817	817	
Central Telephone		-	-	
Risk Management		507	507	
Human Services		-	-	
Fleet Management		1,218	1,218	
Training		-	-	
Total Allocated Additions	<u>97,972</u>	<u>12,621</u>	<u>110,593</u>	<u>110,593</u>
Departmental Cost Adjustments				
Security Expense	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>502,975</u></u>	<u><u>12,621</u></u>	<u><u>515,596</u></u>	<u><u>515,596</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	177,957		177,957	
	-			
<u>Other Expenses and Cost</u>				
Vehicle Expense	-			
Janitorial	5,317		5,317	
Utilities	186,454		186,454	
Uniforms	-			
Professional Services	-			
Tools and Equipment	628		628	
Elevator Insp and Repairs	130		130	
Office and Maintenance Supplies	3,861		3,861	
Contract Services	14,824		14,824	
Maintenance & Repairs	15,832		15,832	
Departmental Expenditures	405,003	-	405,003	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments				
Security Expense	-			
	-			
	-			
	-			
Functional Cost	405,003	-	405,003	-
Additions: 1st				
Central Service Centers	97,972	97,972		
REALLOCATE ADMIN		(97,972)	97,972	-
Allocable Costs	502,975	-	502,975	-
Unallocated	-			
1st Allocation	502,975	-	502,975	-
Additions: 2nd				
Central Service Centers	12,621	12,621		
REALLOCATE ADMIN		(12,621)	12,621	-
Allocable Costs	12,621	-	12,621	-
Unallocated	-			
2nd Allocation	12,621	-	12,621	-
Total Allocated	515,596	-	515,596	-

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

User Department	Total	County Annex	Security Services
Risk Management	-	-	-
Weights & Measurers	4,001	4,001	-
Coroner	27,620	27,620	-
District Justices	80,707	80,707	-
EMA	1,634	1,634	-
Conservation	51,936	51,936	-
AG Land Pres	13,153	13,153	-
Coop Extension	127,177	127,177	-
Pleasant Acres	-	-	-
E-911	44,388	44,388	-
Other	117,793	117,793	-
<b>Subtotal</b>	<b>515,596</b>	<b>515,596</b>	<b>-</b>
<b>Total</b>	<b>515,596</b>	<b>515,596</b>	<b>-</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Weights & Measurers	240	0.776%	3,903		3,903	98	4,001
Traffic Safety	2,831	9.152%	46,032		46,032	1,155	47,187
Coroner	1,657	5.357%	26,944		26,944	676	27,620
District Justices	4,842	15.653%	78,731		78,731	1,976	80,707
EMA	98	0.317%	1,594		1,594	40	1,634
Conservation	3,116	10.073%	50,665		50,665	1,271	51,936
AG Land Pres	789	2.551%	12,831		12,831	322	13,153
Coop Extension	7,630	24.666%	124,064		124,064	3,113	127,177
E-911	2,663	8.609%	43,301		43,301	1,087	44,388
Other	7,067	22.846%	114,910		114,910	2,883	117,793
<hr/>							
Subtotal	30,933	100.000%	502,975	-	502,975	12,621	515,596
Second Allocation Total	30,933						
<hr/>							
Total	30,933	100.000%	502,975	-	502,975	12,621	515,596

(A) Alloc basis: Net Usable Square Footage Occupied

Source: Building Maintenance

**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.

In September of 2007 the departments in this building have moved out and it has remained empty through the year 2009.

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

**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	10,123		10,123	10,123
Deductions			-	
Maintenance and Repairs			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	2,365	-	2,365	
Govt Center	7,421	439	7,860	
County Annex	-	-	-	
Satellite Building		-	-	
Admin Building		-	-	
Information Services		-	-	
Commissioners		53	53	
Solicitor		-	-	
Purchasing		34	34	
Controller		597	597	
Treasurer		8	8	
Human Resources		-	-	
Payroll Office		-	-	
Central Telephone		-	-	
Print Shop		-	-	
Archives		-	-	
Risk Management		-	-	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>14,726</u>	<u>2,585</u>	<u>17,311</u>	<u>17,311</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>24,849</u></u>	<u><u>2,585</u></u>	<u><u>27,434</u></u>	<u><u>27,434</u></u>

**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>
<u>Wages and Benefits</u>			
Salaries & Wages	-		
<u>Other Expenses and Cost</u>			
Fuel	3,307		3,307
Utilities	4,201		4,201
Professional Services	-		
Maintenance Supplies	-		
Contracted Services	2,615		2,615
Elevator Maintenance	-		
Janitorial	-		
Maintenance & Repairs	-		
Tools & Equipment	-		
Departmental Expenditures	10,123	-	10,123
<u>Cost Adjustments</u>			
Deductions	-		-
Departmental Cost Adjustments	-		
	-		
Functional Cost	10,123	-	10,123
Additions: 1st Central Service Centers	14,726	14,726	-
REALLOCATE ADMIN		(14,726)	14,726
Allocable Costs	24,849	-	24,849
Unallocated	-		

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

	Total	General And Administration	Satellite Building
1st Allocation	24,849	-	24,849
Additions: 2nd Central Service Centers	2,585	2,585	
REALLOCATE ADMIN		(2,585)	2,585
Allocable Costs	2,585	-	2,585
Unallocated	-		
2nd Allocation	2,585	-	2,585
Total Allocated	27,434	-	27,434

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

User Department	Total	Satellite Building	
Veteran's Affairs	-	-	-
Aging MLR	-	-	-
Other	27,434	27,434	-
<hr/>			
Subtotal	27,434	27,434	-
<hr/>			
Total	27,434	27,434	-

**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
Other	23,000	100.000%	24,849		24,849	2,585	27,434
Subtotal	23,000	100.000%	24,849	-	24,849	2,585	27,434
Second Allocation Total	23,000						
Total	23,000	100.000%	24,849	-	24,849	2,585	27,434

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

Source: Maintenance Department

**York County, Pennsylvania  
Administration Building**

In June of 2006, most of the departments in this building moved to the new administration center (Old Courthouse). In April of 2008, the rest of the departments in this building have moved out . For the purpose of this plan there will be no allocated cost from this section in 2009.

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

**York County, Pennsylvania  
Information Services**

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

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

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

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

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

2009 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	1,589,466		1,589,466	1,589,466
Deductions			-	
Capital Outlay	(146,879)		(146,879)	
			-	
Total Deductions	(146,879)	-	(146,879)	(146,879)
Allocated Additions				
Building Use	139,746	-	139,746	
Equipment Use	110,047	-	110,047	
Employee Benefits	322,958	17	322,975	
Liability Insurance	2,179	-	2,179	
Property Insurance	2,001	2	2,003	
Retirement Administration	4,895	11	4,906	
Admin Building	-	-	-	
Information Services		220,642	220,642	
Commissioners		1,346	1,346	
Solicitor		9,503	9,503	
Purchasing		3,883	3,883	
Controller		6,426	6,426	
Treasurer		829	829	
Human Resources		6,802	6,802	
Payroll Office		2,448	2,448	
Central Telephone		2,825	2,825	
Print Shop		-	-	
Archives		65	65	
Risk Management		1,519	1,519	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	665,258	261,753	927,011	927,011
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>2,107,845</u>	<u>261,753</u>	<u>2,369,598</u>	<u>2,369,598</u>

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

	Total	General & Administration	Operations	Program/Tech	Help Desk
<u>Wages and Benefits</u>					
Salaries & Wages	849,954	133,322	38,547	650,911	27,174
<u>Other Expenses and Cost</u>					
Telephone	10,393	1,630	471	7,959	332
Training	-	-	-	-	-
Printing	17,439	2,735	791	13,355	558
Travel	2,098	329	95	1,607	67
Contract Services	490,966	77,012	22,266	375,991	15,697
Maintenance & Repairs	-	-	-	-	-
Postage	-	-	-	-	-
Advertising	-	-	-	-	-
Office Supplies	3,000	471	136	2,297	96
Computer Forms	6,456	1,013	293	4,944	206
Materials/Supply	-	-	-	-	-
Office Equipment	62,281	9,769	2,825	47,696	1,991
Pamphlet	-	-	-	-	-
Professional Services	-	-	-	-	-
Capital Outlay	146,879	146,879	-	-	-
Departmental Expenditures	1,589,466	373,160	65,424	1,104,761	46,121
<u>Cost Adjustments</u>					
Deductions	(146,879)	(146,879)	-	-	-
Departmental Cost Adjustments	-	-	-	-	-
Functional Cost	1,442,587	226,281	65,424	1,104,761	46,121

**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	665,258	665,258			
REALLOCATE ADMIN		(891,539)	47,955	809,778	33,806
Allocable Costs	2,107,845	-	113,379	1,914,539	79,927
Unallocated	-				
1st Allocation	2,107,845	-	113,379	1,914,539	79,927
Additions: 2nd Central Service Centers	261,753	261,753			
REALLOCATE ADMIN		(261,753)	14,080	237,748	9,925
Allocable Costs	261,753	-	14,080	237,748	9,925
Unallocated	-				
2nd Allocation	261,753	-	14,080	237,748	9,925
Total Allocated	2,369,598	-	127,459	2,152,287	89,852

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

User Department	Total	Operations	Program/Tech	Help Desk
County Maintenance	15,065	-	14,263	802
Govt Center	111	1	-	110
County Annex	277	-	-	277
Admin Building	-	-	-	-
Information Services	220,642	59,361	156,246	5,035
Commissioners	21,003	-	20,406	597
Solicitor	532	-	500	32
Purchasing	12,858	-	12,575	283
Controller	40,773	12,525	27,432	816
Treasurer	61,851	15,482	45,207	1,162
Human Resources	49,880	-	49,189	691
Payroll Office	134,256	10,574	123,179	503
Archives	13,513	-	12,791	722
Risk Management	7,777	-	7,526	251
Human Services	24,073	-	23,540	533
Fleet Management	-	-	-	-
Training	-	-	-	-
Voter Registration	49,523	377	48,362	784
Tax Assessment	190,350	2,518	185,289	2,543
Weights & Measurers	94	-	-	94
Recorder of Deeds	14,434	2,518	11,508	408
Traffic Safety	4,445	-	4,068	377
Veteran's Affairs	23,556	-	23,431	125
Register of Wills	40,296	2,518	36,680	1,098
Sheriff	96,601	755	92,048	3,798
Coroner	7,218	-	6,810	408
Prothonotary	27,713	-	25,673	2,040
Clerk Courts	159,229	9,692	147,088	2,449
Public Defender	77,921	-	76,382	1,539
District Attorney	106,463	2,265	98,485	5,713
Courts	174,332	-	166,296	8,036
District Justices	7,408	-	-	7,408

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

User Department	Total	Operations	Program/Tech	Help Desk
Divorce Masters	16,993	-	16,490	503
Juvenile Probation	77,917	-	74,621	3,296
Adult Probation	105,427	-	101,251	4,176
Youth Development Ctr	2,483	1,259	-	1,224
Prison	158,936	2,580	148,916	7,440
Public Safety	-	-	-	-
EMA	-	-	-	-
Parks	35,932	1,259	33,198	1,475
AG Land Pres	314	-	-	314
Pleasant Acres	88,797	-	81,954	6,843
Children & Youth	122,628	1,259	115,782	5,587
E-911	1,826	-	1,826	-
SC Training Ctr	32,198	-	32,198	-
Agency on Aging	10,518	1,259	6,810	2,449
MH/MR	74,157	1,259	67,311	5,587
Health Choices	2,555	-	2,241	314
Domestic Relations	2,798	-	2,610	188
Drug & Alcohol	23,407	-	22,779	628
Other	30,518	(2)	29,326	1,194
<b>Subtotal</b>	<b>2,369,598</b>	<b>127,459</b>	<b>2,152,287</b>	<b>89,852</b>
<b>Total</b>	<b>2,369,598</b>	<b>127,459</b>	<b>2,152,287</b>	<b>89,852</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	1,189	52.3560%	59,361		59,361		59,361
Controller	199	8.7630%	9,935		9,935	2,590	12,525
Treasurer	246	10.8320%	12,281		12,281	3,201	15,482
Payroll Office	168	7.3980%	8,388		8,388	2,186	10,574
Voter Registration	6	0.2640%	299		299	78	377
Tax Assessment	40	1.7610%	1,997		1,997	521	2,518
Recorder of Deeds	40	1.7610%	1,997		1,997	521	2,518
Register of Wills	40	1.7610%	1,997		1,997	521	2,518
Sheriff	12	0.5280%	599		599	156	755
Clerk Courts	154	6.7810%	7,688		7,688	2,004	9,692
District Attorney	36	1.5850%	1,797		1,797	468	2,265
Youth Development Ctr	20	0.8810%	999		999	260	1,259
Prison	41	1.8050%	2,046		2,046	534	2,580
Parks	20	0.8810%	999		999	260	1,259
Children & Youth	20	0.8810%	999		999	260	1,259
Agency on Aging	20	0.8810%	999		999	260	1,259
MH/MR	20	0.8810%	999		999	260	1,259
<b>Subtotal</b>	<b>2,271</b>	<b>100.001%</b>	<b>113,379</b>	<b>-</b>	<b>113,379</b>	<b>14,080</b>	<b>127,459</b>
<b>Second Allocation Total</b>	<b>1,082</b>						
<b>Total</b>	<b>2,271</b>	<b>100.000%</b>	<b>113,379</b>	<b>-</b>	<b>113,379</b>	<b>14,080</b>	<b>127,459</b>

(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	65.00	0.745%	14,263		14,263		14,263
Govt Center		0.000%	-		-		-
Information Services	712.19	8.161%	156,246		156,246		156,246
Commissioners	81.85	0.938%	17,958		17,958	2,448	20,406
Solicitor	2.00	0.023%	440		440	60	500
Purchasing	50.45	0.578%	11,066		11,066	1,509	12,575
Controller	110.00	1.261%	24,142		24,142	3,290	27,432
Treasurer	181.30	2.078%	39,784		39,784	5,423	45,207
Human Resources	197.30	2.261%	43,288		43,288	5,901	49,189
Payroll Office	494.09	5.662%	108,401		108,401	14,778	123,179
Archives	51.30	0.588%	11,257		11,257	1,534	12,791
Risk Management	30.15	0.346%	6,624		6,624	902	7,526
Human Services	94.45	1.082%	20,715		20,715	2,825	23,540
Fleet Management		0.000%	-		-	-	-
Voter Registration	194.00	2.223%	42,560		42,560	5,802	48,362
Tax Assessment	743.20	8.517%	163,061		163,061	22,228	185,289
Weights & Measurers		0.000%	-		-	-	-
Recorder of Deeds	46.15	0.529%	10,128		10,128	1,380	11,508
Traffic Safety	16.30	0.187%	3,580		3,580	488	4,068
Veteran's Affairs	94.00	1.077%	20,620		20,620	2,811	23,431
Register of Wills	147.15	1.686%	32,279		32,279	4,401	36,680
Sheriff	369.25	4.231%	81,004		81,004	11,044	92,048
Coroner	27.30	0.313%	5,993		5,993	817	6,810
Prothonotary	103.00	1.180%	22,592		22,592	3,081	25,673
Clerk Courts	590.00	6.761%	129,442		129,442	17,646	147,088
Public Defender	306.35	3.511%	67,219		67,219	9,163	76,382
District Attorney	395.00	4.527%	86,671		86,671	11,814	98,485
Courts	667.00	7.644%	146,347		146,347	19,949	166,296
Divorce Masters	66.15	0.758%	14,512		14,512	1,978	16,490
Juvenile Probation	299.30	3.430%	65,669		65,669	8,952	74,621
Adult Probation	406.15	4.654%	89,103		89,103	12,148	101,251
Prison	597.35	6.845%	131,050		131,050	17,866	148,916
Public Safety		0.000%	-		-	-	-
EMA		0.000%	-		-	-	-
Parks	133.15	1.526%	29,216		29,216	3,982	33,198
AG Land Pres		0.000%	-		-	-	-
Pleasant Acres	328.75	3.767%	72,121		72,121	9,833	81,954
Children & Youth	464.40	5.322%	101,892		101,892	13,890	115,782
E-911	7.30	0.084%	1,608		1,608	218	1,826
SC Training Ctr	129.15	1.480%	28,335		28,335	3,863	32,198
Agency on Aging	27.30	0.313%	5,993		5,993	817	6,810
MH/MR	270.00	3.094%	59,236		59,236	8,075	67,311

**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	9.00	0.103%	1,972		1,972	269	2,241
Domestic Relations	10.45	0.120%	2,297		2,297	313	2,610
Drug & Alcohol	91.40	1.047%	20,045		20,045	2,734	22,779
Other	117.60	1.349%	25,810		25,810	3,516	29,326
<hr/>							
Subtotal	8,726	100.001%	1,914,539	-	1,914,539	237,748	2,152,287
Second Allocation Total	7,949						
<hr/>							
Total	8,726	100.000%	1,914,539	-	1,914,539	237,748	2,152,287

(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	1.004%	802		802		802
Govt Center	4	0.138%	110		110		110
County Annex	10	0.346%	277		277		277
Admin Building		0.000%	-		-		-
Information Services	182	6.300%	5,035		5,035		5,035
Commissioners	19	0.658%	526		526	71	597
Solicitor	1	0.035%	28		28	4	32
Purchasing	9	0.312%	249		249	34	283
Controller	26	0.900%	719		719	97	816
Treasurer	37	1.281%	1,024		1,024	138	1,162
Human Resources	22	0.762%	609		609	82	691
Payroll Office	16	0.554%	443		443	60	503
Archives	23	0.796%	636		636	86	722
Risk Management	8	0.277%	221		221	30	251
Human Services	17	0.588%	470		470	63	533
Voter Registration	25	0.865%	691		691	93	784
Tax Assessment	81	2.804%	2,241		2,241	302	2,543
Weights & Measurers	3	0.104%	83		83	11	94
Recorder of Deeds	13	0.450%	360		360	48	408
Traffic Safety	12	0.415%	332		332	45	377
Veteran's Affairs	4	0.138%	110		110	15	125
Register of Wills	35	1.211%	968		968	130	1,098
Sheriff	121	4.188%	3,347		3,347	451	3,798
Coroner	13	0.450%	360		360	48	408
Prothonotary	65	2.250%	1,798		1,798	242	2,040
Clerk Courts	78	2.700%	2,158		2,158	291	2,449
Public Defender	49	1.696%	1,356		1,356	183	1,539
District Attorney	182	6.300%	5,035		5,035	678	5,713
Courts	256	8.861%	7,082		7,082	954	8,036
District Justices	236	8.169%	6,529		6,529	879	7,408
Divorce Masters	16	0.554%	443		443	60	503
Juvenile Probation	105	3.634%	2,905		2,905	391	3,296
Adult Probation	133	4.604%	3,680		3,680	496	4,176
Youth Development Ctr	39	1.350%	1,079		1,079	145	1,224
Prison	237	8.204%	6,557		6,557	883	7,440
Parks	47	1.627%	1,300		1,300	175	1,475
AG Land Pres	10	0.346%	277		277	37	314
Pleasant Acres	218	7.546%	6,031		6,031	812	6,843

**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
Children & Youth	178	6.161%	4,924		4,924	663	5,587
Agency on Aging	78	2.700%	2,158		2,158	291	2,449
MH/MR	178	6.161%	4,924		4,924	663	5,587
Health Choices	10	0.346%	277		277	37	314
Domestic Relations	6	0.208%	166		166	22	188
Drug & Alcohol	20	0.692%	553		553	75	628
Other	38	1.315%	1,054		1,054	140	1,194
<b>Subtotal</b>	<b>2,889</b>	<b>99.998%</b>	<b>79,927</b>	<b>-</b>	<b>79,927</b>	<b>9,925</b>	<b>89,852</b>
<b>Second Allocation Total</b>	<b>2,664</b>						
<b>Total</b>	<b>2,889</b>	<b>100.000%</b>	<b>79,927</b>	<b>-</b>	<b>79,927</b>	<b>9,925</b>	<b>89,852</b>

(A) Alloc basis

Equipment Number of Devices Maintained by Department

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

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

Costs associated with budget preparation, are allocated to departments based on the number of total revenue and expenditure transactions of each department for 2009.

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

2009 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	546,754		546,754	546,754
Deductions			-	
Capital Outlay	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	57,664	-	57,664	
Equipment Use	3,379	-	3,379	
Employee Benefits	251,332	12	251,344	
Liability Insurance	920	-	920	
Property Insurance	870	1	871	
Retirement Administration	1,630	4	1,634	
Information Services	18,484	2,519	21,003	
Commissioners		2,270	2,270	
Solicitor		22,174	22,174	
Purchasing		743	743	
Controller		17,997	17,997	
Treasurer		17,841	17,841	
Human Resources		2,268	2,268	
Payroll Office		817	817	
Central Telephone		1,247	1,247	
Print Shop		-	-	
Archives		2,754	2,754	
Risk Management		507	507	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>371,866</u>	<u>73,613</u>	<u>445,479</u>	<u>445,479</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>918,620</u></u>	<u><u>73,613</u></u>	<u><u>992,233</u></u>	<u><u>992,233</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	507,547	30,333	42,465	47,433		387,316
<u>Other Expenses and Cost</u>						
Advertising	3,545					3,545
Postage		-	-	-	-	-
Telephone	4,986	298	417	466	-	3,805
Assoc Dues	15,532	928	1,300	1,452	-	11,853
Printing	193	12	16	18	-	147
Travel	2,356	141	197	220	-	1,798
Contracted Services	3,967	237	332	371	-	3,027
Parking	1,181	71	99	110	-	901
Office Equipment	431	26	36	40	-	329
Subscriptions	217	13	18	20	-	166
Equipment Rental	1,732	104	145	162	-	1,322
Office Supplies	4,070	243	341	380	-	3,106
Maintenance & Repairs	85	5	7	8	-	65
Premium & Deputation Bond		-	-	-	-	-
Professional Services		-	-	-	-	-
Offcl Function	912					912
Capital Outlay	-					
Departmental Expenditures	546,754	32,410	45,372	50,681	-	418,291
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments						
	-					
	-					
Functional Cost	546,754	32,410	45,372	50,681	-	418,291

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

	Total	General and Administration	Budget	Co-Wide Admin	Solicitor	General Government
Additions: 1st Central Service Centers	371,866	371,866				
REALLOCATE ADMIN		(404,276)	35,663	39,835	-	328,778
Allocable Costs	918,620	-	81,035	90,516	-	747,069
Unallocated	(747,069)					(747,069)
1st Allocation	171,551	-	81,035	90,516	-	-
Additions: 2nd Central Service Centers	73,613	73,613				
REALLOCATE ADMIN		(73,613)	6,550	7,317	-	59,746
Allocable Costs	73,613	-	6,550	7,317	-	59,746
Unallocated	(59,746)					(59,746)
2nd Allocation	13,867	-	6,550	7,317	-	-
Total Allocated	185,418	-	87,585	97,833	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Employee Benefits	118	118	-	-
Liability Insurance	2	2	-	-
Property Insurance	2	2	-	-
Retirement Administration	69	31	38	-
County Maintenance	1,799	746	1,053	-
Govt Center	550	249	301	-
County Annex	385	122	263	-
Satellite Building	53	53	-	-
Admin Building	-	-	-	-
Information Services	1,346	557	789	-
Commissioners	2,270	2,007	263	-
Solicitor	212	90	122	-
Purchasing	221	99	122	-
Controller	563	74	489	-
Treasurer	927	642	285	-
Human Resources	536	129	407	-
Payroll Office	138	16	122	-
Central Telephone	243	121	122	-
Print Shop	-	-	-	-
Archives	612	368	244	-
Risk Management	105	24	81	-
Human Services	702	335	367	-
Fleet Management	1,022	859	163	-
Training	-	-	-	-
Voter Registration	3,560	3,275	285	-
Tax Assessment	1,485	344	1,141	-
Weights & Measurers	46	5	41	-
Tax Collectors	943	7	936	-
Tax Claims	3,071	3,071	-	-
Recorder of Deeds	719	189	530	-
Traffic Safety	597	434	163	-
Traffic Safety Mlr	-	-	-	-
Veteran's Affairs	1,007	803	204	-
Register of Wills	464	138	326	-
Sheriff	4,932	657	4,275	-
Coroner	561	398	163	-
Prothonotary	1,247	270	977	-
Clerk Courts	1,825	318	1,507	-
Public Defender	1,806	503	1,303	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
District Attorney	7,515	4,054	3,461	-
Courts	9,551	6,375	3,176	-
District Justices	6,607	2,901	3,706	-
Constables	10,874	10,874	-	-
Divorce Masters	202	39	163	-
Controlled Subst	1,127	1,127	-	-
Juvenile Probation	3,809	1,244	2,565	-
Adult Probation	4,519	854	3,665	-
Youth Development Ctr	2,267	394	1,873	-
Maint Adults	30	30	-	-
Prison	21,196	3,198	17,998	-
Public Safety	78	37	41	-
EMA	460	175	285	-
Radiation Act	63	63	-	-
HazMat	165	165	-	-
Parks	3,610	2,267	1,343	-
Conservation	738	87	651	-
AG Land Pres	101	20	81	-
Planning	13	13	-	-
Coop Extension	487	80	407	-
Pleasant Acres	26,212	5,891	20,321	-
Human Services MLR	-	-	-	-
Children & Youth	14,797	9,503	5,294	-
Children & Youth MLR	-	-	-	-
E-911	6,225	1,950	4,275	-
E-911 Maintenance	306	143	163	-
Liquid Fuels	179	179	-	-
SC Training Ctr	-	-	-	-
Agency on Aging	8,941	6,376	2,565	-
Aging MLR	-	-	-	-
MH/MR	11,127	5,793	5,334	-
MH/MR MLR	-	-	-	-
Health Choices	1,012	768	244	-
Health Choices MLR	-	-	-	-
Domestic Relations	3,652	883	2,769	-
Domestic Relations MLR	-	-	-	-
Weatherization	270	270	-	-
CDBG	1,017	1,017	-	-
Afford Housing	-	-	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Retirement Fund	790	790	-	-
Hum Svcs County	-	-	-	-
Other	1,161	1,157	4	-
<hr/>				
Subtotal	185,418	87,585	97,833	-
<hr/>				
Total	185,418	87,585	97,833	-

**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	139	0.145%	118		118		118
Liability Insurance	2	0.002%	2		2		2
Property Insurance	2	0.002%	2		2		2
Retirement Administration	36	0.038%	31		31		31
County Maintenance	882	0.920%	746		746		746
Govt Center	294	0.307%	249		249		249
County Annex	145	0.151%	122		122		122
Satellite Building	63	0.066%	53		53		53
Information Services	659	0.687%	557		557		557
Commissioners	2,375	2.477%	2,007		2,007		2,007
Solicitor	98	0.102%	83		83	7	90
Purchasing	107	0.112%	91		91	8	99
Controller	81	0.084%	68		68	6	74
Treasurer	701	0.731%	592		592	50	642
Human Resources	141	0.147%	119		119	10	129
Payroll Office	18	0.019%	15		15	1	16
Central Telephone	132	0.138%	112		112	9	121
Archives	401	0.418%	339		339	29	368
Risk Management	26	0.027%	22		22	2	24
Human Services	365	0.381%	309		309	26	335
Fleet Management	937	0.977%	792		792	67	859
Voter Registration	3,572	3.726%	3,019		3,019	256	3,275
Tax Assessment	375	0.391%	317		317	27	344
Weights & Measurers	6	0.006%	5		5	-	5
Tax Collectors	7	0.007%	6		6	1	7
Tax Claims	3,349	3.493%	2,831		2,831	240	3,071
Recorder of Deeds	206	0.215%	174		174	15	189
Traffic Safety	474	0.494%	400		400	34	434
Veteran's Affairs	875	0.913%	740		740	63	803
Register of Wills	151	0.157%	127		127	11	138
Sheriff	717	0.748%	606		606	51	657
Coroner	434	0.453%	367		367	31	398
Prothonotary	294	0.307%	249		249	21	270
Clerk Courts	346	0.361%	293		293	25	318
Public Defender	548	0.572%	464		464	39	503
District Attorney	4,421	4.611%	3,737		3,737	317	4,054
Courts	6,952	7.251%	5,876		5,876	499	6,375
District Justices	3,164	3.300%	2,674		2,674	227	2,901
Constables	11,859	12.369%	10,023		10,023	851	10,874
Divorce Masters	43	0.045%	36		36	3	39
Controlled Subst	1,229	1.282%	1,039		1,039	88	1,127

**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
Juvenile Probation	1,358	1.416%	1,147		1,147	97	1,244
Adult Probation	931	0.971%	787		787	67	854
Youth Development Ctr	430	0.448%	363		363	31	394
Maint Adults	34	0.035%	28		28	2	30
Prison	3,488	3.638%	2,948		2,948	250	3,198
Public Safety	40	0.042%	34		34	3	37
EMA	191	0.199%	161		161	14	175
Radiation Act	69	0.072%	58		58	5	63
HazMat	180	0.188%	152		152	13	165
Parks	2,473	2.579%	2,090		2,090	177	2,267
Conservation	95	0.099%	80		80	7	87
AG Land Pres	21	0.022%	18		18	2	20
Planning	14	0.015%	12		12	1	13
Coop Extension	87	0.091%	74		74	6	80
Pleasant Acres	6,425	6.701%	5,430		5,430	461	5,891
Children & Youth	10,363	10.809%	8,759		8,759	744	9,503
E-911	2,127	2.218%	1,797		1,797	153	1,950
E-911 Maintenance	156	0.163%	132		132	11	143
Liquid Fuels	195	0.203%	165		165	14	179
Agency on Aging	6,954	7.253%	5,877		5,877	499	6,376
MH/MR	6,318	6.590%	5,340		5,340	453	5,793
Health Choices	838	0.874%	708		708	60	768
Domestic Relations	963	1.004%	814		814	69	883
Weatherization	294	0.307%	249		249	21	270
CDBG	1,108	1.156%	937		937	80	1,017
Retirement Fund	861	0.898%	728		728	62	790
Drug & Alcohol	1,293	1.349%	1,093		1,093	93	1,186
Maint Juveniles	683	0.712%	577		577	49	626
Other	1,263	1.317%	1,065		1,065	92	1,157
<hr/>							
Subtotal	95,878	100.000%	81,035	-	81,035	6,550	87,585
Second Allocation Total	91,281						
<hr/>							
Total	95,878	100.000%	81,035	-	81,035	6,550	87,585

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

Source: Expense & Revenue Audit Trail

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.042%	38		38		38
County Maintenance	28.00	1.163%	1,053		1,053		1,053
Govt Center	8.00	0.332%	301		301		301
County Annex	7.00	0.291%	263		263		263
Information Services	21.00	0.872%	789		789		789
Commissioners	7.00	0.291%	263		263		263
Solicitor	3.00	0.125%	113		113	9	122
Purchasing	3.00	0.125%	113		113	9	122
Controller	12.00	0.498%	451		451	38	489
Treasurer	7.00	0.291%	263		263	22	285
Human Resources	10.00	0.415%	376		376	31	407
Payroll Office	3.00	0.125%	113		113	9	122
Central Telephone	3.00	0.125%	113		113	9	122
Archives	6.00	0.249%	225		225	19	244
Risk Management	2.00	0.083%	75		75	6	81
Human Services	9.00	0.374%	339		339	28	367
Fleet Management	4.00	0.166%	150		150	13	163
Voter Registration	7.00	0.291%	263		263	22	285
Tax Assessment	28.00	1.163%	1,053		1,053	88	1,141
Weights & Measurers	1.00	0.042%	38		38	3	41
Tax Collectors	23.00	0.955%	864		864	72	936
Recorder of Deeds	13.00	0.540%	489		489	41	530
Traffic Safety	4.00	0.166%	150		150	13	163
Veteran's Affairs	5.00	0.208%	188		188	16	204
Register of Wills	8.00	0.332%	301		301	25	326
Sheriff	105.00	4.360%	3,946		3,946	329	4,275
Coroner	4.00	0.166%	150		150	13	163
Prothonotary	24.00	0.997%	902		902	75	977
Clerk Courts	37.00	1.537%	1,391		1,391	116	1,507
Public Defender	32.00	1.329%	1,203		1,203	100	1,303
District Attorney	85.00	3.530%	3,195		3,195	266	3,461
Courts	78.00	3.239%	2,932		2,932	244	3,176
District Justices	91.00	3.779%	3,421		3,421	285	3,706
Divorce Masters	4.00	0.166%	150		150	13	163
Juvenile Probation	63.00	2.616%	2,368		2,368	197	2,565
Adult Probation	90.00	3.738%	3,383		3,383	282	3,665
Youth Development Ctr	46.00	1.910%	1,729		1,729	144	1,873
Prison	442.00	18.355%	16,614		16,614	1,384	17,998
Public Safety	1.00	0.042%	38		38	3	41

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMA	7.00	0.291%	263		263	22	285
Parks	33.00	1.370%	1,240		1,240	103	1,343
Conservation	16.00	0.664%	601		601	50	651
AG Land Pres	2.00	0.083%	75		75	6	81
Coop Extension	10.00	0.415%	376		376	31	407
Pleasant Acres	499.00	20.723%	18,758		18,758	1,563	20,321
Children & Youth	130.00	5.399%	4,887		4,887	407	5,294
E-911	105.00	4.360%	3,946		3,946	329	4,275
E-911 Maintenance	4.00	0.166%	150		150	13	163
Agency on Aging	63.00	2.616%	2,368		2,368	197	2,565
MH/MR	131.00	5.440%	4,924		4,924	410	5,334
Health Choices	6.00	0.249%	225		225	19	244
Domestic Relations	68.00	2.824%	2,556		2,556	213	2,769
Drug & Alcohol	9.00	0.374%	339		339	28	367
Other		0.000%	2		2	2	4
<hr/>							
Subtotal	2,408	100.000%	90,516	-	90,516	7,317	97,833
Second Allocation Total	2,336						
<hr/>							
Total	2,408	100.000%	90,516	-	90,516	7,317	97,833

(A) Alloc basis:

Employees By Department

Source:

Payroll

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

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

(A) Alloc basis: Direct Allocation

Source: Commissioners

**York County, Pennsylvania  
Solicitor**

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

Costs associated with the Solicitor that are allowable, are allocated to departments based on actual time expended in each department for 2009.

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

2009 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	256,304		256,304	256,304
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	10,275	-	10,275	
Equipment Use	27	-	27	
Employee Benefits	76,927	4	76,931	
Liability Insurance	397	-	397	
Property Insurance	155	-	155	
Retirement Administration	698	2	700	
Information Services	468	64	532	
Commissioners	196	16	212	
Solicitor		1,713	1,713	
Purchasing		237	237	
Controller		978	978	
Treasurer		23	23	
Human Resources		971	971	
Payroll Office		351	351	
Central Telephone		197	197	
Print Shop		-	-	
Archives		-	-	
Risk Management		217	217	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>95,840</u>	<u>5,211</u>	<u>101,051</u>	<u>101,051</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>352,144</u></u>	<u><u>5,211</u></u>	<u><u>357,355</u></u>	<u><u>357,355</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	214,261		214,261		
<u>Other Expenses and Cost</u>					
Postage	166		166		
Telephone	145		145		
Training	895		895		
Assoc Dues	522		522		
Travel	1,166		1,166		
Prothonotary Fees	225		225		
Contracted Services	2,301		2,301		
Professional Services	35,372			35,372	
Advertising	634		634		
Transcripts	197		197		
Pamphlet Subscriptions	34		34		
Office Supplies	287		287		
Printing	99		99		
Parking	-				
Office Equipment	-				
Capital Outlay	-				
	-				
	-				
	-				
	-				
Departmental Expenditures	256,304	-	220,932	35,372	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	256,304	-	220,932	35,372	-
Additions: 1st Central Service Centers	95,840	95,840			
REALLOCATE ADMIN		(95,840)	95,840	-	-
Allocable Costs	352,144	-	316,772	35,372	-
Unallocated	-				-
1st Allocation	352,144	-	316,772	35,372	-

**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	5,211	5,211			
REALLOCATE ADMIN		(5,211)	5,211	-	-
Allocable Costs	5,211	-	5,211	-	-
Unallocated	-				-
2nd Allocation	5,211	-	5,211	-	-
<b>Total Allocated</b>	<b>357,355</b>	<b>-</b>	<b>321,983</b>	<b>35,372</b>	<b>-</b>

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

User Department	Total	Legal Counsel	Other Legal Counsel
County Maintenance	19,391	12,671	6,720
Information Services	9,503	9,503	-
Commissioners	22,174	22,174	-
Purchasing	6,456	6,456	-
Controller	12,913	12,913	-
Treasurer	6,456	6,456	-
Human Resources	9,685	9,685	-
Archives	3,229	3,229	-
Risk Management	3,229	3,229	-
Human Services	9,685	9,685	-
Voter Registration	16,142	16,142	-
Tax Assessment	3,229	3,229	-
Sheriff	12,913	12,913	-
Coroner	3,229	3,229	-
Prothonotary	9,685	9,685	-
Public Defender	3,229	3,229	-
District Attorney	19,753	12,913	6,840
Courts	6,456	6,456	-
Juvenile Probation	3,229	3,229	-
Adult Probation	12,332	9,685	2,647
Youth Development Ctr	25,489	9,685	15,804
Prison	24,663	19,370	5,293
EMA	-	-	-
Parks	31,267	9,685	21,582
AG Land Pres	3,229	3,229	-
Planning	3,229	3,229	-
Pleasant Acres	25,827	25,827	-
Children & Youth	(29,348)	12,913	(42,261)
Agency on Aging	19,027	3,229	15,798
MH/MR	12,913	12,913	-
Domestic Relations	3,229	3,229	-
Drug & Alcohol	-	-	-
Other	(7)	(7)	-
<hr/>			
Subtotal	357,355	321,983	35,372
<hr/>			
Total	357,355	321,983	35,372

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%	12,671		12,671		12,671
Information Services	3	3.000%	9,503		9,503		9,503
Commissioners	7	7.000%	22,174		22,174		22,174
Purchasing	2	2.000%	6,335		6,335	121	6,456
Controller	4	4.000%	12,671		12,671	242	12,913
Treasurer	2	2.000%	6,335		6,335	121	6,456
Human Resources	3	3.000%	9,503		9,503	182	9,685
Archives	1	1.000%	3,168		3,168	61	3,229
Risk Management	1	1.000%	3,168		3,168	61	3,229
Human Services	3	3.000%	9,503		9,503	182	9,685
Voter Registration	5	5.000%	15,839		15,839	303	16,142
Tax Assessment	1	1.000%	3,168		3,168	61	3,229
Tax Claims	2	2.000%	6,335		6,335	121	6,456
Recorder of Deeds	1	1.000%	3,168		3,168	61	3,229
Veteran's Affairs	1	1.000%	3,168		3,168	61	3,229
Register of Wills	1	1.000%	3,168		3,168	61	3,229
Sheriff	4	4.000%	12,671		12,671	242	12,913
Coroner	1	1.000%	3,168		3,168	61	3,229
Prothonotary	3	3.000%	9,503		9,503	182	9,685
Clerk Courts	3	3.000%	9,503		9,503	182	9,685
Public Defender	1	1.000%	3,168		3,168	61	3,229
District Attorney	4	4.000%	12,671		12,671	242	12,913
Courts	2	2.000%	6,335		6,335	121	6,456
Juvenile Probation	1	1.000%	3,168		3,168	61	3,229
Adult Probation	3	3.000%	9,503		9,503	182	9,685
Youth Development Ctr	3	3.000%	9,503		9,503	182	9,685
Prison	6	6.000%	19,006		19,006	364	19,370
EMA		0.000%	-		-	-	-
Parks	3	3.000%	9,503		9,503	182	9,685
AG Land Pres	1	1.000%	3,168		3,168	61	3,229
Planning	1	1.000%	3,168		3,168	61	3,229
Pleasant Acres	8	8.000%	25,342		25,342	485	25,827
Children & Youth	4	4.000%	12,671		12,671	242	12,913
E-911	5	5.000%	15,839		15,839	303	16,142
Agency on Aging	1	1.000%	3,168		3,168	61	3,229
MH/MR	4	4.000%	12,671		12,671	242	12,913
Domestic Relations	1	1.000%	3,168		3,168	61	3,229
Other		0.000%	(2)		(2)	(5)	(7)
<hr/>							
Subtotal	100	100.000%	316,772	-	316,772	5,211	321,983
Second Allocation Total	86						
<hr/>							
Total	100	100.000%	316,772	-	316,772	5,211	321,983

(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	6,720	18.998%	6,720		6,720		6,720
Solicitor	1,713	4.843%	1,713		1,713		1,713
District Attorney	6,840	19.337%	6,840		6,840	-	6,840
Adult Probation	2,647	7.483%	2,647		2,647	-	2,647
Youth Development Ctr	15,804	44.679%	15,804		15,804	-	15,804
Prison	5,293	14.964%	5,293		5,293	-	5,293
Parks	21,582	61.014%	21,582		21,582	-	21,582
Conservation	363	1.026%	363		363	-	363
Children & Youth	(42,261)	-119.476%	(42,261)		(42,261)	-	(42,261)
E-911	873	2.468%	873		873	-	873
Agency on Aging	15,798	44.662%	15,798		15,798	-	15,798
Other		0.000%	-		-	-	-
Subtotal	35,372	100.000%	35,372	-	35,372	-	35,372
Second Allocation Total	26,939						
Total	35,372	100.000%	35,372	-	35,372	-	35,372

(A) Alloc basis:

Analysis of Invoices Paid

Source:

Solicitor

**York County, Pennsylvania  
Central Purchasing**

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

Cost associated with the Central Purchasing department, are allocated to departments based on the number of purchase orders processed by each department for 2009.

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

2009 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	133,904		133,904	133,904
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	31,571	-	31,571	
Equipment Use	233	-	233	
Employee Benefits	35,727	1	35,728	
Liability Insurance	291	-	291	
Property Insurance	476	1	477	
Retirement Administration	698	2	700	
County Maintenance	20,579	1,346	21,925	
Admin Building	-	-	-	
Information Services	11,315	1,543	12,858	
Commissioners	204	17	221	
Solicitor	6,335	121	6,456	
Purchasing		9,284	9,284	
Controller		1,065	1,065	
Treasurer		24	24	
Human Resources		971	971	
Payroll Office		351	351	
Central Telephone		263	263	
Print Shop		-	-	
Archives		-	-	
Risk Management		217	217	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>107,429</u>	<u>15,206</u>	<u>122,635</u>	<u>122,635</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>241,333</u></u>	<u><u>15,206</u></u>	<u><u>256,539</u></u>	<u><u>256,539</u></u>

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

	Total	General & Administration	Purchasing	
<u>Wages and Benefits</u>				
Salary & Wages	100,968		100,968	
	-			
<u>Other Expenses and Cost</u>				
Advertising	-			
Telephone	1,068		1,068	
Assoc Dues	35		35	
Printing	999		999	
Gas & Oil	-			
Contracted Services	4,098		4,098	
Equipment Rental	879		879	
Travel	79		79	
Training	-			
Office Equipment	97		97	
Office Supplies	25,681		25,681	
Departmental Expenditures	133,904	-	133,904	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
Functional Cost	133,904	-	133,904	-

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

	Total	General & Administration	Purchasing	
Additions: 1st Central Service Centers	107,429	107,429		
REALLOCATE ADMIN		(107,429)	107,429	-
Allocable Costs	241,333	-	241,333	-
Unallocated	-			-
1st Allocation	241,333	-	241,333	-
Additions: 2nd Central Service Centers	15,206	15,206		
REALLOCATE ADMIN		(15,206)	15,206	-
Allocable Costs	15,206	-	15,206	-
Unallocated	-			-
2nd Allocation	15,206	-	15,206	-
Total Allocated	256,539	-	256,539	-

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

User Department	Total	Purchasing
County Maintenance	16,510	16,510
Govt Center	6,617	6,617
County Annex	2,937	2,937
Satellite Building	34	34
Information Services	3,883	3,883
Commissioners	743	743
Solicitor	237	237
Purchasing	9,284	9,284
Controller	909	909
Treasurer	909	909
Human Resources	799	799
Payroll Office	255	255
Archives	1,308	1,308
Risk Management	109	109
Human Services	3,631	3,631
Fleet Management	1,344	1,344
Training	-	-
Voter Registration	2,215	2,215
Tax Assessment	1,091	1,091
Weights & Measurers	109	109
Tax Claims	617	617
Recorder of Deeds	1,996	1,996
Traffic Safety	472	472
Veteran's Affairs	472	472
Register of Wills	872	872
Sheriff	10,095	10,095
Coroner	290	290
Prothonotary	3,086	3,086
Clerk Courts	2,723	2,723
Public Defender	545	545
District Attorney	10,277	10,277
Courts	4,431	4,431
District Justices	11,694	11,694
Divorce Masters	73	73
Controlled Subst	8,281	8,281
Juvenile Probation	2,323	2,323
Adult Probation	2,178	2,178
Youth Development Ctr	4,612	4,612
Prison	46,701	46,701

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

User Department	Total	Purchasing
EMA	1,563	1,563
Parks	10,313	10,313
Conservation	73	73
AG Land Pres	-	-
Coop Extension	617	617
Pleasant Acres	1,272	1,272
Children & Youth	3,704	3,704
E-911	3,886	3,886
Agency on Aging	33,120	33,120
MH/MR	18,921	18,921
Health Choices	255	255
Domestic Relations	1,163	1,163
Weatherization	-	-
Drug & Alcohol	1,418	1,418
Other	6,925	6,925
	<hr/>	<hr/>
Subtotal	256,539	256,539
	<hr/>	<hr/>
Total	<u>256,539</u>	<u>256,539</u>

## 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	489	6.841%	16,510		16,510		16,510
Govt Center	196	2.742%	6,617		6,617		6,617
County Annex	87	1.217%	2,937		2,937		2,937
Satellite Building	1	0.014%	34		34		34
Information Services	115	1.609%	3,883		3,883		3,883
Commissioners	22	0.308%	743		743		743
Solicitor	7	0.098%	237		237		237
Purchasing	275	3.847%	9,284		9,284		9,284
Controller	25	0.350%	845		845	64	909
Treasurer	25	0.350%	845		845	64	909
Human Resources	22	0.308%	743		743	56	799
Payroll Office	7	0.098%	237		237	18	255
Central Telephone	12	0.168%	405		405	31	436
Archives	36	0.504%	1,216		1,216	92	1,308
Risk Management	3	0.042%	101		101	8	109
Human Services	100	1.399%	3,376		3,376	255	3,631
Fleet Management	37	0.518%	1,250		1,250	94	1,344
Voter Registration	61	0.853%	2,059		2,059	156	2,215
Tax Assessment	30	0.420%	1,014		1,014	77	1,091
Weights & Measurers	3	0.042%	101		101	8	109
Tax Collectors	2	0.028%	68		68	5	73
Tax Claims	17	0.238%	574		574	43	617
Recorder of Deeds	55	0.769%	1,856		1,856	140	1,996
Traffic Safety	13	0.182%	439		439	33	472
Veteran's Affairs	13	0.182%	439		439	33	472
Register of Wills	24	0.336%	811		811	61	872
Sheriff	278	3.889%	9,385		9,385	710	10,095
Coroner	8	0.112%	270		270	20	290
Prothonotary	85	1.189%	2,869		2,869	217	3,086
Clerk Courts	75	1.049%	2,532		2,532	191	2,723
Public Defender	15	0.210%	507		507	38	545
District Attorney	283	3.959%	9,554		9,554	723	10,277
Courts	122	1.707%	4,120		4,120	311	4,431
District Justices	322	4.505%	10,872		10,872	822	11,694
Divorce Masters	2	0.028%	68		68	5	73
Controlled Subst	228	3.190%	7,699		7,699	582	8,281
Juvenile Probation	64	0.895%	2,160		2,160	163	2,323
Adult Probation	60	0.839%	2,025		2,025	153	2,178
Youth Development Ctr	127	1.777%	4,288		4,288	324	4,612

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
Prison	1,286	17.991%	43,418		43,418	3,283	46,701
EMA	43	0.602%	1,453		1,453	110	1,563
Radiation Act	11	0.154%	372		372	28	400
HazMat	134	1.875%	4,525		4,525	342	4,867
Parks	284	3.973%	9,588		9,588	725	10,313
Conservation	2	0.028%	68		68	5	73
Coop Extension	17	0.238%	574		574	43	617
Pleasant Acres	35	0.490%	1,183		1,183	89	1,272
Children & Youth	102	1.427%	3,444		3,444	260	3,704
E-911	107	1.497%	3,613		3,613	273	3,886
E-911 Maintenance	47	0.658%	1,588		1,588	120	1,708
Liquid Fuels	27	0.378%	912		912	69	981
Agency on Aging	912	12.759%	30,792		30,792	2,328	33,120
MH/MR	521	7.289%	17,591		17,591	1,330	18,921
Health Choices	7	0.098%	237		237	18	255
Domestic Relations	32	0.448%	1,081		1,081	82	1,163
Retirement Fund	5	0.070%	169		169	13	182
Drug & Alcohol	39	0.546%	1,318		1,318	100	1,418
Other	191	2.672%	6,434		6,434	491	6,925
Subtotal	7,148	100.000%	241,333	-	241,333	15,206	256,539
Second Allocation Total	5,956						
Total	7,148	100.000%	241,333	-	241,333	15,206	256,539

(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 2009.

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 2009.

Cost associated with administration of revenue transactions, have been allocated to departments based on the number of revenue transactions of each department for 2009.

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

**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	820,480		820,480	820,480
Deductions			-	
Capital Outlay	-		-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	61,761	-	61,761	
Equipment Use	6,705	-	6,705	
Employee Benefits	231,904	11	231,915	
Liability Insurance	1,307	-	1,307	
Property Insurance	931	1	932	
Retirement Administration	2,799	6	2,805	
Information Services	34,796	5,977	40,773	
Commissioners	519	44	563	
Solicitor	12,671	242	12,913	
Purchasing	845	64	909	
Controller		983	983	
Treasurer		50	50	
Human Resources		3,890	3,890	
Payroll Office		1,398	1,398	
Central Telephone		1,247	1,247	
Print Shop		-	-	
Archives		11,323	11,323	
Risk Management		867	867	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>394,496</u>	<u>28,736</u>	<u>423,232</u>	<u>423,232</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,214,976</u></u>	<u><u>28,736</u></u>	<u><u>1,243,712</u></u>	<u><u>1,243,712</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	547,742	32,331	335,648	42,325	26,798		110,640
<u>Other Expenses and Cost</u>							
Advertising	173	10	106	13	8		35
Postage	85	5	52	7	4		17
Telephone	4,622	273	2,832	357	226		934
Training	1,880	111	1,152	145	92		380
Assoc Dues	2,885	170	1,768	223	141		583
Printing	1,590	94	974	123	78		321
Travel	2,801	165	1,716	216	137		566
Contracted Services	21,440		21,440				
Professional Services	228,020					152,425	75,595
Maintenance & Repairs	220	13	135	17	11		44
Office Equipment	659	39	404	51	32		133
Subscriptions - Pamphlet	729	43	447	56	36		147
Office Supplies	6,126	362	3,754	473	300		1,237
Premium & Deputation Bond	-	-	-	-	-		-
Equipment Rental	1,508	89	924	117	74		305
Capital Outlay	-						
Departmental Expenditures	820,480	33,705	371,352	44,124	27,937	152,425	190,937
<u>Cost Adjustments</u>							
Deductions	-	-					
<u>Departmental Cost Adjustments</u>							
	-						
Functional Cost	820,480	33,705	371,352	44,124	27,937	152,425	190,937
<u>Additions: 1st</u>							
Central Service Centers	394,496	394,496					
REALLOCATE ADMIN		(428,201)	202,108	24,014	15,205	82,957	103,917

**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	1,214,976	-	573,460	68,138	43,142	235,382	294,854
Unallocated	(294,854)						(294,854)
1st Allocation	920,122	-	573,460	68,138	43,142	235,382	-
Additions: 2nd Central Service Centers	28,736	28,736					
REALLOCATE ADMIN		(28,736)	13,563	1,612	1,020	5,567	6,974
Allocable Costs	28,736	-	13,563	1,612	1,020	5,567	6,974
Unallocated	(6,974)						(6,974)
2nd Allocation	21,762	-	13,563	1,612	1,020	5,567	-
Total Allocated	941,884	-	587,023	69,750	44,162	240,949	-

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services
Employee Benefits	1,310	969	-	-	341
Liability Insurance	16	11	-	-	5
Property Insurance	16	11	-	-	5
Retirement Administration	360	252	-	19	89
County Maintenance	8,831	6,125	20	520	2,166
Govt Center	2,924	2,053	-	148	723
County Annex	1,494	1,009	-	130	355
Satellite Building	597	442	-	-	155
Admin Building	-	-	-	-	-
Information Services	6,426	3,980	439	390	1,617
Commissioners	17,997	625	11,412	130	5,830
Solicitor	978	682	-	56	240
Purchasing	1,065	745	-	56	264
Controller	983	562	-	223	198
Treasurer	5,478	329	3,271	114	1,764
Human Resources	1,551	1,005	-	191	355
Payroll Office	232	129	-	57	46
Central Telephone	1,278	945	-	-	333
Print Shop	-	-	-	-	-
Archives	3,497	1,186	1,207	95	1,009
Risk Management	292	188	-	38	66
Human Services	3,570	2,221	278	152	919
Fleet Management	9,124	6,691	-	76	2,357
Training	-	-	-	-	-
Voter Registration	34,632	25,489	21	133	8,989
Tax Assessment	3,689	1,087	1,146	513	943
Weights & Measurers	74	41	-	19	14
Tax Collectors	69	53	-	-	16
Tax Claims	27,944	8,224	11,293	-	8,427
Recorder of Deeds	2,084	922	395	248	519
Traffic Safety	4,614	3,243	103	76	1,192
Traffic Safety Mlr	-	-	-	-	-
Veteran's Affairs	8,549	6,251	-	95	2,203
Register of Wills	1,503	705	267	152	379
Sheriff	8,664	4,259	621	1,979	1,805
Coroner	4,245	3,014	62	76	1,093
Prothonotary	2,903	829	914	419	741
Clerk Courts	3,676	1,216	904	685	871
Public Defender	5,901	3,912	-	609	1,380

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services
District Attorney	44,285	31,446	98	1,618	11,123
Courts	68,412	49,527	98	1,294	17,493
District Justices	31,407	19,568	2,183	1,694	7,962
Constables	114,509	84,551	118	-	29,840
Divorce Masters	490	305	-	76	109
Controlled Subst	10,745	4,770	2,882	-	3,093
Juvenile Probation	13,644	7,308	1,721	1,199	3,416
Adult Probation	9,609	2,808	2,764	1,694	2,343
Youth Development Ctr	4,973	3,014	41	837	1,081
Maint Adults	325	241	-	-	84
Prison	41,580	24,138	560	8,106	8,776
Public Safety	408	288	-	19	101
EMA	1,957	1,293	51	133	480
Radiation Act	667	494	-	-	173
HazMat	1,741	1,287	-	-	454
Parks	23,125	13,182	3,226	495	6,222
Conservation	1,171	505	123	304	239
AG Land Pres	226	99	36	38	53
Planning	134	88	10	-	36
Coop Extension	1,017	576	31	191	219
Pleasant Acres	69,602	39,611	4,521	9,304	16,166
Human Services MLR	-	-	-	-	-
Children & Youth	101,168	69,007	3,612	2,473	26,076
Children & Youth MLR	-	-	-	-	-
E-911	21,516	11,743	2,481	1,941	5,351
E-911 Maintenance	1,587	1,117	-	76	394
Liquid Fuels	1,846	1,269	87	-	490
SC Training Ctr	-	-	-	-	-
Agency on Aging	67,811	47,671	1,444	1,199	17,497
Aging MLR	-	-	-	-	-
MH/MR	62,711	42,238	2,081	2,493	15,899
MH/MR MLR	-	-	-	-	-
Health Choices	8,133	5,710	201	114	2,108
Health Choices MLR	-	-	-	-	-
Domestic Relations	9,349	2,438	3,195	1,294	2,422
Domestic Relations MLR	-	-	-	-	-
Weatherization	2,808	1,985	82	-	741
CDBG	10,106	5,792	1,525	-	2,789
Afford Housing	-	-	-	-	-

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services
Retirement Fund	7,167	2,056	2,944	-	2,167
Drug & Alcohol	12,316	8,002	889	171	3,254
Drug & Alcohol MLR	-	-	-	-	-
HSDF	-	-	-	-	-
HAP	-	-	-	-	-
MATP	-	-	-	-	-
State Food	-	-	-	-	-
CASSP	-	-	-	-	-
Hum Svcs County	-	-	-	-	-
Maint Juveniles	6,599	4,881	-	-	1,718
HMIS	-	-	-	-	-
FGDM	-	-	-	-	-
Other	12,174	8,610	393	(0)	3,171
<b>Subtotal</b>	<b>941,884</b>	<b>587,023</b>	<b>69,750</b>	<b>44,162</b>	<b>240,949</b>
<b>Total</b>	<b>941,884</b>	<b>587,023</b>	<b>69,750</b>	<b>44,162</b>	<b>240,949</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	139	0.169%	969		969		969
Liability Insurance	2	0.002%	11		11		11
Property Insurance	2	0.002%	11		11		11
Retirement Administration	36	0.044%	252		252		252
County Maintenance	878	1.068%	6,125		6,125		6,125
Govt Center	294	0.358%	2,053		2,053		2,053
County Annex	145	0.176%	1,009		1,009		1,009
Satellite Building	63	0.077%	442		442		442
Admin Building	-	0.000%	-		-		-
Information Services	571	0.694%	3,980		3,980		3,980
Commissioners	90	0.109%	625		625		625
Solicitor	98	0.119%	682		682		682
Purchasing	107	0.130%	745		745		745
Controller	81	0.098%	562		562		562
Treasurer	46	0.056%	321		321	8	329
Human Resources	141	0.171%	981		981	24	1,005
Payroll Office	18	0.022%	126		126	3	129
Central Telephone	132	0.161%	923		923	22	945
Print Shop	-	0.000%	-		-	-	-
Archives	166	0.202%	1,158		1,158	28	1,186
Risk Management	26	0.032%	184		184	4	188
Human Services	311	0.378%	2,168		2,168	53	2,221
Fleet Management	937	1.139%	6,532		6,532	159	6,691
Voter Registration	3,568	4.339%	24,882		24,882	607	25,489
Tax Assessment	152	0.185%	1,061		1,061	26	1,087
Weights & Measurers	6	0.007%	40		40	1	41
Tax Collectors	7	0.009%	52		52	1	53
Tax Claims	1,151	1.400%	8,028		8,028	196	8,224
Recorder of Deeds	129	0.157%	900		900	22	922
Traffic Safety	454	0.552%	3,166		3,166	77	3,243
Veteran's Affairs	875	1.064%	6,102		6,102	149	6,251
Register of Wills	99	0.120%	688		688	17	705
Sheriff	596	0.725%	4,158		4,158	101	4,259
Coroner	422	0.513%	2,942		2,942	72	3,014
Prothonotary	116	0.141%	809		809	20	829
Clerk Courts	170	0.207%	1,187		1,187	29	1,216
Public Defender	548	0.666%	3,819		3,819	93	3,912
District Attorney	4,402	5.353%	30,697		30,697	749	31,446
Courts	6,933	8.431%	48,348		48,348	1,179	49,527
District Justices	2,739	3.331%	19,102		19,102	466	19,568
Constables	11,836	14.393%	82,538		82,538	2,013	84,551
Divorce Masters	43	0.052%	298		298	7	305
Controlled Subst	668	0.812%	4,656		4,656	114	4,770

## YORK COUNTY, PENNSYLVANIA

Controller

Detail Allocation of  
General Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Juvenile Probation	1,023	1.244%	7,134		7,134	174	7,308
Adult Probation	393	0.478%	2,741		2,741	67	2,808
Youth Development Ctr	422	0.513%	2,942		2,942	72	3,014
Maint Adults	34	0.041%	235		235	6	241
Prison	3,379	4.109%	23,563		23,563	575	24,138
Public Safety	40	0.049%	281		281	7	288
EMA	181	0.220%	1,262		1,262	31	1,293
Radiation Act	69	0.084%	482		482	12	494
HazMat	180	0.219%	1,256		1,256	31	1,287
Parks	1,845	2.244%	12,868		12,868	314	13,182
Conservation	71	0.086%	493		493	12	505
AG Land Pres	14	0.017%	97		97	2	99
Planning	12	0.015%	86		86	2	88
Coop Extension	81	0.098%	562		562	14	576
Pleasant Acres	5,545	6.743%	38,668		38,668	943	39,611
Children & Youth	9,660	11.747%	67,364		67,364	1,643	69,007
E-911	1,644	1.999%	11,463		11,463	280	11,743
E-911 Maintenance	156	0.190%	1,090		1,090	27	1,117
Liquid Fuels	178	0.216%	1,239		1,239	30	1,269
Agency on Aging	6,673	8.115%	46,536		46,536	1,135	47,671
MH/MR	5,913	7.190%	41,232		41,232	1,006	42,238
Health Choices	799	0.972%	5,574		5,574	136	5,710
Domestic Relations	341	0.415%	2,380		2,380	58	2,438
Weatherization	278	0.338%	1,938		1,938	47	1,985
CDBG	811	0.986%	5,654		5,654	138	5,792
Afford Housing	-	0.000%	-		-	-	-
Retirement Fund	288	0.350%	2,007		2,007	49	2,056
Drug & Alcohol	1,120	1.362%	7,811		7,811	191	8,002
Maint Juveniles	683	0.831%	4,765		4,765	116	4,881
Other	1,205	1.465%	8,405		8,405	205	8,610
Subtotal	82,235	100.000%	573,460	-	573,460	13,563	587,023
Second Allocation Total	79,729						
Total	82,235	100.000%	573,460	-	573,460	13,563	587,023

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

Source: Expenditure Audit Trail

## YORK COUNTY, PENNSYLVANIA

Controller  
Detail Allocation of  
Revenue Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	4	0.029%	20		20		20
Information Services	88	0.645%	439		439		439
Commissioners	2,285	16.749%	11,412		11,412		11,412
Treasurer	655	4.801%	3,271		3,271		3,271
Archives	235	1.722%	1,173		1,173	34	1,207
Human Services	54	0.396%	270		270	8	278
Voter Registration	4	0.029%	20		20	1	21
Tax Assessment	223	1.635%	1,114		1,114	32	1,146
Tax Claims	2,198	16.111%	10,978		10,978	315	11,293
Recorder of Deeds	77	0.564%	384		384	11	395
Traffic Safety	20	0.147%	100		100	3	103
Register of Wills	52	0.381%	260		260	7	267
Sheriff	121	0.887%	604		604	17	621
Coroner	12	0.088%	60		60	2	62
Prothonotary	178	1.305%	889		889	25	914
Clerk Courts	176	1.290%	879		879	25	904
District Attorney	19	0.139%	95		95	3	98
Courts	19	0.139%	95		95	3	98
District Justices	425	3.115%	2,122		2,122	61	2,183
Constables	23	0.169%	115		115	3	118
Controlled Subst	561	4.112%	2,802		2,802	80	2,882
Juvenile Probation	335	2.455%	1,673		1,673	48	1,721
Adult Probation	538	3.943%	2,687		2,687	77	2,764
Youth Development Ctr	8	0.059%	40		40	1	41
Prison	109	0.799%	544		544	16	560
EMA	10	0.073%	50		50	1	51
Parks	628	4.603%	3,136		3,136	90	3,226
Conservation	24	0.176%	120		120	3	123
AG Land Pres	7	0.051%	35		35	1	36
Planning	2	0.015%	10		10	-	10
Coop Extension	6	0.044%	30		30	1	31
Pleasant Acres	880	6.450%	4,395		4,395	126	4,521
Children & Youth	703	5.153%	3,511		3,511	101	3,612
E-911	483	3.540%	2,412		2,412	69	2,481
Liquid Fuels	17	0.125%	85		85	2	87
Agency on Aging	281	2.060%	1,404		1,404	40	1,444
MH/MR	405	2.969%	2,023		2,023	58	2,081
Health Choices	39	0.286%	195		195	6	201
Domestic Relations	622	4.559%	3,106		3,106	89	3,195
Weatherization	16	0.117%	80		80	2	82

**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
CDBG	297	2.177%	1,483		1,483	42	1,525
Retirement Fund	573	4.200%	2,862		2,862	82	2,944
Drug & Alcohol	173	1.268%	864		864	25	889
Other	58	0.425%	291		291	102	393
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Subtotal	13,643	100.000%	68,138	-	68,138	1,612	69,750
Second Allocation Total	11,266						
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Total	13,643	100.000%	68,138	-	68,138	1,612	69,750

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

Source: Revenue Audit Trail

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.043%	19		19		19
County Maintenance	28.00	1.205%	520		520		520
Govt Center	8.00	0.344%	148		148		148
County Annex	7.00	0.301%	130		130		130
Information Services	21.00	0.904%	390		390		390
Commissioners	7.00	0.301%	130		130		130
Solicitor	3.00	0.129%	56		56		56
Purchasing	3.00	0.129%	56		56		56
Controller	12.00	0.517%	223		223		223
Treasurer	6.00	0.258%	111		111	3	114
Human Resources	10.00	0.430%	186		186	5	191
Payroll Office	3.00	0.129%	56		56	1	57
Print Shop	-	0.000%	-		-	-	-
Archives	5.00	0.215%	93		93	2	95
Risk Management	2.00	0.086%	37		37	1	38
Human Services	8.00	0.344%	148		148	4	152
Fleet Management	4.00	0.172%	74		74	2	76
Training	-	0.000%	-		-	-	-
Voter Registration	7.00	0.301%	130		130	3	133
Tax Assessment	27.00	1.162%	501		501	12	513
Weights & Measurers	1.00	0.043%	19		19	-	19
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	13.00	0.560%	242		242	6	248
Traffic Safety	4.00	0.172%	74		74	2	76
Veteran's Affairs	5.00	0.215%	93		93	2	95
Register of Wills	8.00	0.344%	148		148	4	152
Sheriff	104.00	4.477%	1,931		1,931	48	1,979
Coroner	4.00	0.172%	74		74	2	76
Prothonotary	22.00	0.947%	409		409	10	419
Clerk Courts	36.00	1.550%	669		669	16	685
Public Defender	32.00	1.378%	594		594	15	609
District Attorney	85.00	3.659%	1,579		1,579	39	1,618
Courts	68.00	2.927%	1,263		1,263	31	1,294
District Justices	89.00	3.831%	1,653		1,653	41	1,694
Divorce Masters	4.00	0.172%	74		74	2	76
Juvenile Probation	63.00	2.712%	1,170		1,170	29	1,199
Adult Probation	89.00	3.831%	1,653		1,653	41	1,694
Youth Development Ctr	44.00	1.894%	817		817	20	837
Prison	426.00	18.338%	7,911		7,911	195	8,106
Public Safety	1.00	0.043%	19		19	-	19

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
EMA	7.00	0.301%	130		130	3	133
Parks	26.00	1.119%	483		483	12	495
Conservation	16.00	0.689%	297		297	7	304
AG Land Pres	2.00	0.086%	37		37	1	38
Coop Extension	10.00	0.430%	186		186	5	191
Pleasant Acres	489.00	21.050%	9,081		9,081	223	9,304
Children & Youth	130.00	5.596%	2,414		2,414	59	2,473
E-911	102.00	4.391%	1,894		1,894	47	1,941
E-911 Maintenance	4.00	0.172%	74		74	2	76
Agency on Aging	63.00	2.712%	1,170		1,170	29	1,199
MH/MR	131.00	5.639%	2,433		2,433	60	2,493
Health Choices	6.00	0.258%	111		111	3	114
Domestic Relations	68.00	2.927%	1,263		1,263	31	1,294
Drug & Alcohol	9.00	0.387%	167		167	4	171
Other		0.000%	2		2	(2)	(0)
<hr/>							
Subtotal	2,323	100.000%	43,142	-	43,142	1,020	44,162
Second Allocation Total	2,233						
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Total	2,323	100.000%	43,142	-	43,142	1,020	44,162

(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	139	0.145%	341		341		341
Liability Insurance	2	0.002%	5		5		5
Property Insurance	2	0.002%	5		5		5
Retirement Administration	36	0.038%	89		89		89
County Maintenance	882	0.920%	2,166		2,166		2,166
Govt Center	294	0.307%	723		723		723
County Annex	145	0.151%	355		355		355
Satellite Building	63	0.066%	155		155		155
Information Services	659	0.687%	1,617		1,617		1,617
Commissioners	2,375	2.477%	5,830		5,830		5,830
Solicitor	98	0.102%	240		240		240
Purchasing	107	0.112%	264		264		264
Controller	81	0.084%	198		198		198
Treasurer	701	0.731%	1,721		1,721	43	1,764
Human Resources	141	0.147%	346		346	9	355
Payroll Office	18	0.019%	45		45	1	46
Central Telephone	132	0.138%	325		325	8	333
Archives	401	0.418%	984		984	25	1,009
Risk Management	26	0.027%	64		64	2	66
Human Services	365	0.381%	897		897	22	919
Fleet Management	937	0.977%	2,300		2,300	57	2,357
Voter Registration	3,572	3.726%	8,770		8,770	219	8,989
Tax Assessment	375	0.391%	920		920	23	943
Weights & Measurers	6	0.006%	14		14	-	14
Tax Collectors	7	0.007%	16		16	-	16
Tax Claims	3,349	3.493%	8,222		8,222	205	8,427
Recorder of Deeds	206	0.215%	506		506	13	519
Traffic Safety	474	0.494%	1,163		1,163	29	1,192
Veteran's Affairs	875	0.913%	2,149		2,149	54	2,203
Register of Wills	151	0.157%	370		370	9	379
Sheriff	717	0.748%	1,761		1,761	44	1,805
Coroner	434	0.453%	1,066		1,066	27	1,093
Prothonotary	294	0.307%	723		723	18	741
Clerk Courts	346	0.361%	850		850	21	871
Public Defender	548	0.572%	1,346		1,346	34	1,380
District Attorney	4,421	4.611%	10,853		10,853	270	11,123
Courts	6,952	7.251%	17,068		17,068	425	17,493
District Justices	3,164	3.300%	7,768		7,768	194	7,962

## 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	11,859	12.369%	29,114		29,114	726	29,840
Divorce Masters	43	0.045%	106		106	3	109
Controlled Subst	1,229	1.282%	3,018		3,018	75	3,093
Juvenile Probation	1,358	1.416%	3,333		3,333	83	3,416
Adult Probation	931	0.971%	2,286		2,286	57	2,343
Youth Development Ctr	430	0.448%	1,055		1,055	26	1,081
Maint Adults	34	0.035%	82		82	2	84
Prison	3,488	3.638%	8,563		8,563	213	8,776
Public Safety	40	0.042%	99		99	2	101
EMA	191	0.199%	468		468	12	480
Radiation Act	69	0.072%	169		169	4	173
HazMat	180	0.188%	443		443	11	454
Parks	2,473	2.579%	6,071		6,071	151	6,222
Conservation	95	0.099%	233		233	6	239
AG-Land Pres	21	0.022%	52		52	1	53
Planning	14	0.015%	35		35	1	36
Coop Extension	87	0.091%	214		214	5	219
Pleasant Acres	6,425	6.701%	15,773		15,773	393	16,166
Children & Youth	10,363	10.809%	25,442		25,442	634	26,076
E-911	2,127	2.218%	5,221		5,221	130	5,351
E-911 Maintenance	156	0.163%	384		384	10	394
Liquid Fuels	195	0.203%	478		478	12	490
Agency on Aging	6,954	7.253%	17,072		17,072	425	17,497
MH/MR	6,318	6.590%	15,512		15,512	387	15,899
Health Choices	838	0.874%	2,057		2,057	51	2,108
Domestic Relations	963	1.004%	2,363		2,363	59	2,422
Weatherization	294	0.307%	723		723	18	741
CDBG	1,108	1.156%	2,721		2,721	68	2,789
Retirement Fund	861	0.898%	2,114		2,114	53	2,167
Drug & Alcohol	1,293	1.349%	3,175		3,175	79	3,254
Maint Juveniles	683	0.712%	1,676		1,676	42	1,718
Other	1,263	1.317%	3,095		3,095	76	3,171
Subtotal	95,878	100.000%	235,382	-	235,382	5,567	240,949
Second Allocation Total	90,995						
Total	95,878	100.000%	235,382	-	235,382	5,567	240,949

(A) Alloc basis:

Transactions By Department(Expense &amp; Revenue)

Source:

Expense &amp; Revenue Audit Trail

**York County, Pennsylvania  
Treasurer**

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

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

Costs associated with the receiving and recording of revenues are allocated to departments based on the number of revenue transactions in each department for 2009.

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



2009 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>567,153</u>	<u>22,030</u>	<u>589,183</u>	<u>589,183</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	268,217	43,044	43,889	7,663	35,839	137,782
	-					
<u>Other Expenses and Cost</u>						
Telephone	3,236	599	611	107		1,919
Postage	-	-	-	-		-
Bond	(110)	(20)	(21)	(4)		(65)
Assoc Dues	650	120	123	21		385
Printing	1,428	265	270	47		847
Travel	1,881	348	355	62		1,115
Contracted Services	12,200	2,260	2,304	402		7,234
Maintenance & Repairs		-	-	-		-
Equipment Rental	1,826	338	345	60		1,083
Hotel Tax Expenses	25,559	-	-	-	25,559	
Office Supplies	2,281	423	431	75		1,352
Subscriptions		-	-	-		-
Office Equipment	952	176	180	31		564
Training	500	93	94	16		296
Parking		-	-	-		-
Capital Outlay	-					
	-					
	-					
	-					
Departmental Expenditures	318,620	47,646	48,581	8,482	61,398	152,513

**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	318,620	47,646	48,581	8,482	61,398	152,513
Additions: 1st Central Service Centers	248,533	248,533				
REALLOCATE ADMIN		(296,179)	57,730	10,079	47,140	181,230
Allocable Costs	567,153	-	106,311	18,561	108,538	333,743
Unallocated	(442,281)				(108,538)	(333,743)
1st Allocation	124,872	-	106,311	18,561	-	-
Additions: 2nd Central Service Centers	22,030	22,030				
REALLOCATE ADMIN		(22,030)	4,294	750	3,506	13,480
Allocable Costs	22,030	-	4,294	750	3,506	13,480
Unallocated	(16,986)				(3,506)	(13,480)
2nd Allocation	5,044	-	4,294	750	-	-
Total Allocated	129,916	-	110,605	19,311	-	-

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

User Department	Total	Receipts	Check Process	Hotel Tax
Employee Benefits	18	-	18	-
Liability Insurance	-	-	-	-
Property Insurance	-	-	-	-
Retirement Administration	8	-	8	-
County Maintenance	237	31	206	-
Govt Center	64	-	64	-
County Annex	42	-	42	-
Satellite Building	8	-	8	-
Admin Building	-	-	-	-
Information Services	829	686	143	-
Commissioners	17,841	17,806	35	-
Solicitor	23	-	23	-
Purchasing	24	-	24	-
Controller	50	-	50	-
Treasurer	5,134	5,104	30	-
Human Resources	53	-	53	-
Payroll Office	13	-	13	-
Central Telephone	28	-	28	-
Print Shop	-	-	-	-
Archives	1,968	1,926	42	-
Risk Management	10	-	10	-
Human Services	515	443	72	-
Fleet Management	139	-	139	-
Training	-	-	-	-
Voter Registration	534	33	501	-
Tax Assessment	1,946	1,828	118	-
Weights & Measurers	4	-	4	-
Tax Collectors	82	-	82	-
Tax Claims	18,171	18,017	154	-
Recorder of Deeds	695	631	64	-
Traffic Safety	238	164	74	-
Traffic Safety Mir	-	-	-	-
Veteran's Affairs	135	-	135	-
Register of Wills	468	426	42	-
Sheriff	1,434	992	442	-
Coroner	170	99	71	-
Prothonotary	1,557	1,459	98	-
Clerk Courts	1,593	1,442	151	-
Public Defender	184	-	184	-

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

User Department	Total	Receipts	Check Process	Hotel Tax
District Attorney	1,038	156	882	-
Courts	1,352	156	1,196	-
District Justices	4,164	3,484	680	-
Constables	1,770	189	1,581	-
Divorce Masters	20	-	20	-
Controlled Subst	4,689	4,599	90	-
Juvenile Probation	3,101	2,746	355	-
Adult Probation	4,775	4,410	365	-
Youth Development Ctr	282	66	216	-
Maint Adults	4	-	4	-
Prison	2,876	893	1,983	-
Public Safety	9	-	9	-
EMA	131	82	49	-
Radiation Act	9	-	9	-
HazMat	24	-	24	-
Parks	5,507	5,148	359	-
Conservation	262	197	65	-
AG Land Pres	67	57	10	-
Planning	18	17	1	-
Coop Extension	95	49	46	-
Pleasant Acres	9,686	7,213	2,473	-
Human Services MLR	-	-	-	-
Children & Youth	7,503	5,762	1,741	-
Children & Youth MLR	-	-	-	-
E-911	4,542	3,958	584	-
E-911 Maintenance	34	-	34	-
Liquid Fuels	164	140	24	-
SC Training Ctr	-	-	-	-
Agency on Aging	3,414	2,304	1,110	-
Aging MLR	-	-	-	-
MH/MR	4,564	3,320	1,244	-
MH/MR MLR	-	-	-	-
Health Choices	447	320	127	-
Health Choices MLR	-	-	-	-
Domestic Relations	5,381	5,099	282	-
Domestic Relations MLR	-	-	-	-
Weatherization	167	130	37	-
CDBG	2,542	2,434	108	-
Afford Housing	-	-	-	-

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

User Department	Total	Receipts	Check Process	Hotel Tax
Retirement Fund	4,736	4,697	39	-
Drug & Alcohol	1,599	1,418	181	-
Drug & Alcohol MLR	-	-	-	-
HSDf	-	-	-	-
HAP	-	-	-	-
MATP	-	-	-	-
State Food	-	-	-	-
CASSP	-	-	-	-
Hum Svcs County	-	-	-	-
Maint Juveniles	92	-	92	-
HMIS	-	-	-	-
Other	637	474	163	-
<b>Subtotal</b>	<b>129,916</b>	<b>110,605</b>	<b>19,311</b>	<b>-</b>
<b>Total</b>	<b>129,916</b>	<b>110,605</b>	<b>19,311</b>	<b>-</b>

## YORK COUNTY, PENNSYLVANIA

Treasurer  
Detail Allocation of  
Receipts

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	4	0.029%	31		31		31
Information Services	88	0.645%	686		686		686
Commissioners	2,285	16.749%	17,806		17,806		17,806
Treasurer	655	4.801%	5,104		5,104		5,104
Archives	235	1.722%	1,831		1,831	95	1,926
Human Services	54	0.396%	421		421	22	443
Voter Registration	4	0.029%	31		31	2	33
Tax Assessment	223	1.635%	1,738		1,738	90	1,828
Tax Claims	2,198	16.111%	17,128		17,128	889	18,017
Recorder of Deeds	77	0.564%	600		600	31	631
Traffic Safety	20	0.147%	156		156	8	164
Register of Wills	52	0.381%	405		405	21	426
Sheriff	121	0.887%	943		943	49	992
Coroner	12	0.088%	94		94	5	99
Prothonotary	178	1.305%	1,387		1,387	72	1,459
Clerk Courts	176	1.290%	1,371		1,371	71	1,442
District Attorney	19	0.139%	148		148	8	156
Courts	19	0.139%	148		148	8	156
District Justices	425	3.115%	3,312		3,312	172	3,484
Constables	23	0.169%	180		180	9	189
Controlled Subst	561	4.112%	4,372		4,372	227	4,599
Juvenile Probation	335	2.455%	2,610		2,610	136	2,746
Adult Probation	538	3.943%	4,192		4,192	218	4,410
Youth Development Ctr	8	0.059%	63		63	3	66
Prison	109	0.799%	849		849	44	893
EMA	10	0.073%	78		78	4	82
Parks	628	4.603%	4,894		4,894	254	5,148
Conservation	24	0.176%	187		187	10	197
AG Land Pres	7	0.051%	54		54	3	57
Planning	2	0.015%	16		16	1	17
Coop Extension	6	0.044%	47		47	2	49
Pleasant Acres	880	6.450%	6,857		6,857	356	7,213
Children & Youth	703	5.153%	5,478		5,478	284	5,762
E-911	483	3.540%	3,763		3,763	195	3,958
Liquid Fuels	17	0.125%	133		133	7	140
Agency on Aging	281	2.060%	2,190		2,190	114	2,304
MH/MR	405	2.969%	3,156		3,156	164	3,320
Health Choices	39	0.286%	304		304	16	320
Domestic Relations	622	4.559%	4,847		4,847	252	5,099
Weatherization	16	0.117%	124		124	6	130
CDBG	297	2.177%	2,314		2,314	120	2,434
Retirement Fund	573	4.200%	4,465		4,465	232	4,697
Drug & Alcohol	173	1.268%	1,348		1,348	70	1,418
Other	58	0.425%	450		450	24	474

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

<u>User Department</u>	<u>Allocation Units (A)</u>	<u>Allocation Percentage</u>	<u>Gross Allocation</u>	<u>Direct Billed</u>	<u>First Allocation</u>	<u>Second Allocation</u>	<u>Total Allocated</u>
Subtotal	13,643	100.000%	106,311	-	106,311	4,294	110,605
Second Allocation Total	10,611						
Total	13,643	100.000%	106,311	-	106,311	4,294	110,605

(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	139	0.096%	18		18		18
Liability Insurance	2	0.001%	-		-		-
Property Insurance	2	0.001%	-		-		-
Retirement Administration	62	0.043%	8		8		8
County Maintenance	1,606	1.109%	206		206		206
Govt Center	502	0.347%	64		64		64
County Annex	327	0.226%	42		42		42
Satellite Building	63	0.043%	8		8		8
Admin Building	-	0.000%	-		-		-
Information Services	1,117	0.771%	143		143		143
Commissioners	272	0.188%	35		35		35
Solicitor	176	0.122%	23		23		23
Purchasing	185	0.128%	24		24		24
Controller	393	0.271%	50		50		50
Treasurer	236	0.163%	30		30		30
Human Resources	401	0.277%	51		51	2	53
Payroll Office	96	0.066%	12		12	1	13
Central Telephone	210	0.145%	27		27	1	28
Print Shop	-	0.000%	-		-	-	-
Archives	313	0.216%	40		40	2	42
Risk Management	78	0.054%	10		10	-	10
Human Services	536	0.370%	69		69	3	72
Fleet Management	1,041	0.719%	133		133	6	139
Voter Registration	3,758	2.594%	481		481	20	501
Tax Assessment	880	0.608%	113		113	5	118
Weights & Measurers	32	0.022%	4		4	-	4
Tax Collectors	614	0.424%	79		79	3	82
Tax Claims	1,151	0.795%	148		148	6	154
Recorder of Deeds	476	0.329%	61		61	3	64
Traffic Safety	558	0.385%	71		71	3	74
Veteran's Affairs	1,014	0.700%	130		130	5	135
Register of Wills	316	0.218%	40		40	2	42
Sheriff	3,309	2.284%	424		424	18	442
Coroner	535	0.369%	68		68	3	71
Prothonotary	731	0.505%	94		94	4	98
Clerk Courts	1,132	0.781%	145		145	6	151
Public Defender	1,380	0.953%	177		177	7	184
District Attorney	6,612	4.565%	847		847	35	882
Courts	8,961	6.186%	1,148		1,148	48	1,196

## 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
District Justices	5,096	3.518%	653		653	27	680
Constables	11,836	8.171%	1,517		1,517	64	1,581
Divorce Masters	147	0.101%	19		19	1	20
Controlled Subst	668	0.461%	86		86	4	90
Juvenile Probation	2,661	1.837%	341		341	14	355
Adult Probation	2,733	1.887%	350		350	15	365
Youth Development Ctr	1,618	1.117%	207		207	9	216
Maint Adults	34	0.023%	4		4	-	4
Prison	14,854	10.255%	1,903		1,903	80	1,983
Public Safety	66	0.046%	9		9	-	9
EMA	363	0.251%	47		47	2	49
Radiation Act	69	0.048%	9		9	-	9
HazMat	180	0.124%	23		23	1	24
Parks	2,694	1.860%	345		345	14	359
Conservation	487	0.336%	62		62	3	65
AG Land Pres	75	0.052%	10		10	-	10
Planning	12	0.008%	1		1	-	1
Coop Extension	341	0.235%	44		44	2	46
Pleasant Acres	18,528	12.791%	2,374		2,374	99	2,473
Children & Youth	13,040	9.002%	1,671		1,671	70	1,741
E-911	4,374	3.020%	561		561	23	584
E-911 Maintenance	260	0.179%	33		33	1	34
Liquid Fuels	178	0.123%	23		23	1	24
Agency on Aging	8,311	5.738%	1,065		1,065	45	1,110
MH/MR	9,319	6.433%	1,194		1,194	50	1,244
Health Choices	955	0.659%	122		122	5	127
Domestic Relations	2,118	1.462%	271		271	11	282
Weatherization	278	0.192%	36		36	1	37
CDBG	811	0.560%	104		104	4	108
Afford Housing		0.000%	-		-	-	-
Retirement Fund	288	0.199%	37		37	2	39
Drug & Alcohol	1,354	0.935%	174		174	7	181
Maint Juveniles	683	0.472%	88		88	4	92
Other	1,205	0.832%	155		155	8	163
Subtotal	144,852	100.000%	18,561.267	-	18,561.267	750.000	19,311.267
Second Allocation Total	139,770						

**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
Total	144,852	100.000%	18,561	-	18,561	750	19,311

(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.

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

2009 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	560,890		560,890	560,890
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	46,065	-	46,065	
Equipment Use	13,649	-	13,649	
Employee Benefits	181,053	8	181,061	
Liability Insurance	1,030	-	1,030	
Property Insurance	695	1	696	
Retirement Administration	2,328	5	2,333	
County Maintenance	30,027	1,964	31,991	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	43,897	5,983	49,880	
Commissioners	495	41	536	
Solicitor	9,503	182	9,685	
Purchasing	743	56	799	
Controller	1,513	38	1,551	
Treasurer	51	2	53	
Human Resources		3,239	3,239	
Payroll Office		1,165	1,165	
Central Telephone		1,182	1,182	
Print Shop		-	-	
Archives		2,720	2,720	
Risk Management		722	722	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>331,049</u>	<u>17,308</u>	<u>348,357</u>	<u>348,357</u>

2009 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>891,939</u>	<u>17,308</u>	<u>909,247</u>	<u>909,247</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
<b>Wages and Benefits</b>						
Salaries & Wages	406,304	67,659	117,037	100,399	121,209	-
<b>Other Expenses and Cost</b>						
Advertising	23,210	3,865	6,686	5,735	6,924	-
Postage	63	10	18	16	19	-
Telephone	4,459	743	1,284	1,102	1,330	-
Training	-	-	-	-	-	-
Assoc Dues	750	125	216	185	224	-
Printing	3,777	629	1,088	933	1,127	-
Travel	642	107	185	159	192	-
Maintenance and Repairs	-	-	-	-	-	-
Contracted Services	31,604	5,263	9,104	7,809	9,428	-
Professional Services	72,457	-	2,320	864	68,673	600
Office Supplies	8,519	1,419	2,454	2,105	2,541	-
Parking	-	-	-	-	-	-
Arbitration Fees	6,043	-	-	-	6,043	-
ADA Expenses	-	-	-	-	-	-
Office Equipment	2,030	338	585	502	606	-
HIPPA Programs	-	-	-	-	-	-
Subscriptions	1,032	172	297	255	308	-
Capital Outlay	-	-	-	-	-	-
Departmental Expenditures	560,890	80,329	141,274	120,064	218,623	600
<b>Cost Adjustments</b>						
Deductions	-	-	-	-	-	-
<b>Departmental Cost Adjustments</b>						
	-	-	-	-	-	-
Functional Cost	560,890	80,329	141,274	120,064	218,623	600
<b>Additions: 1st</b>						
Central Service Centers	331,049	-	331,049	-	-	-
REALLOCATE ADMIN		(80,329)	27,762	23,815	28,752	-
Allocable Costs	891,939	-	500,085	143,879	247,375	600
Unallocated	(600)	-	-	-	-	(600)
1st Allocation	891,339	-	500,085	143,879	247,375	-
<b>Additions: 2nd</b>						
Central Service Centers	17,308	-	17,308	-	-	-
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	17,308	-	17,308	-	-	-
Unallocated	-	-	-	-	-	-
2nd Allocation	17,308	-	17,308	-	-	-
<b>Total Allocated</b>	<b>908,647</b>	<b>-</b>	<b>517,393</b>	<b>143,879</b>	<b>247,375</b>	<b>-</b>

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

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Nonallocated	
County Maintenance	12,202	7,336	1,734	3,132	-	-
Govt Center	3,587	2,095	495	997	-	-
County Annex	2,980	1,835	433	712	-	-
Information Services	6,802	5,501	1,301	-	-	-
Commissioners	2,268	1,835	433	-	-	-
Solicitor	971	785	186	-	-	-
Purchasing	971	785	186	-	-	-
Controller	3,890	3,146	744	-	-	-
Treasurer	2,206	1,835	371	-	-	-
Human Resources	3,239	2,620	619	-	-	-
Payroll Office	1,000	814	186	-	-	-
Central Telephone	814	814	-	-	-	-
Print Shop	-	-	-	-	-	-
Archives	1,937	1,628	309	-	-	-
Risk Management	668	544	124	-	-	-
Human Services	2,936	2,441	495	-	-	-
Fleet Management	1,763	1,088	247	428	-	-
Training	-	-	-	-	-	-
Voter Registration	2,904	1,902	433	569	-	-
Tax Assessment	12,409	7,605	1,672	3,132	-	-
Weights & Measurers	332	270	62	-	-	-
Tax Collectors	6,247	6,247	-	-	-	-
Tax Claims	-	-	-	-	-	-
Recorder of Deeds	4,337	3,531	806	-	-	-
Traffic Safety	1,335	1,088	247	-	-	-
Traffic Safety Mlr	-	-	-	-	-	-
Veteran's Affairs	1,667	1,358	309	-	-	-
Register of Wills	3,379	2,172	495	712	-	-
Sheriff	46,485	28,514	6,441	11,530	-	-
Coroner	1,478	1,088	247	143	-	-
Prothonotary	10,158	6,517	1,363	2,278	-	-
Clerk Courts	16,831	10,047	2,230	4,554	-	-
Public Defender	12,093	8,688	1,983	1,422	-	-
District Attorney	33,048	23,085	5,265	4,698	-	-
Courts	29,663	21,182	4,211	4,270	-	-
District Justices	40,189	24,713	5,512	9,964	-	-
Constables	-	-	-	-	-	-
Divorce Masters	1,335	1,088	247	-	-	-
Controlled Subst	-	-	-	-	-	-
Juvenile Probation	28,839	17,108	3,902	7,829	-	-
Adult Probation	40,773	24,443	5,512	10,818	-	-
Youth Development Ctr	20,770	12,494	2,725	5,551	-	-
Maint Adults	-	-	-	-	-	-
Prison	208,615	120,030	26,385	62,200	-	-
Public Safety	332	270	62	-	-	-
EMA	2,335	1,902	433	-	-	-
Radiation Act	-	-	-	-	-	-
HazMat	-	-	-	-	-	-
Parks	15,271	8,963	1,610	4,698	-	-
Conservation	5,336	4,345	991	-	-	-

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

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations		Nonallocated
AG Land Pres	668	544	124	-	-	-
Planning	-	-	-	-	-	-
Coop Extension	3,335	2,716	619	-	-	-
Pleasant Acres	85,370	-	30,287	55,083	-	-
Human Services MLR	-	-	-	-	-	-
Children & Youth	58,015	35,305	8,051	14,659	-	-
Children & Youth MLR	-	-	-	-	-	-
E-911	44,653	28,514	6,318	9,821	-	-
E-911 Maintenance	1,763	1,088	247	428	-	-
Liquid Fuels	-	-	-	-	-	-
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	27,558	17,108	3,902	6,548	-	-
Aging MLR	-	-	-	-	-	-
MH/MR	55,927	35,574	8,113	12,240	-	-
MH/MR MLR	-	-	-	-	-	-
Health Choices	1,999	1,628	371	-	-	-
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	31,075	18,466	4,211	8,398	-	-
Drug & Alcohol	3,567	2,441	557	569	-	-
Other	(0)	(3)	11	(8)	-	-
<b>Subtotal</b>	<b>908,647</b>	<b>517,393</b>	<b>143,879</b>	<b>247,375</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>908,647</b>	<b>517,393</b>	<b>143,879</b>	<b>247,375</b>	<b>-</b>	<b>-</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.052%	260		260		260
County Maintenance	28.00	1.467%	7,336		7,336		7,336
Govt Center	8.00	0.419%	2,095		2,095		2,095
County Annex	7.00	0.367%	1,835		1,835		1,835
Information Services	21.00	1.100%	5,501		5,501		5,501
Commissioners	7.00	0.367%	1,835		1,835		1,835
Solicitor	3.00	0.157%	785		785		785
Purchasing	3.00	0.157%	785		785		785
Controller	12.00	0.629%	3,146		3,146		3,146
Treasurer	7.00	0.367%	1,835		1,835		1,835
Human Resources	10.00	0.524%	2,620		2,620		2,620
Payroll Office	3.00	0.157%	785		785	29	814
Central Telephone	3.00	0.157%	785		785	29	814
Archives	6.00	0.314%	1,570		1,570	58	1,628
Risk Management	2.00	0.105%	525		525	19	544
Human Services	9.00	0.471%	2,355		2,355	86	2,441
Fleet Management	4.00	0.210%	1,050		1,050	38	1,088
Voter Registration	7.00	0.367%	1,835		1,835	67	1,902
Tax Assessment	28.00	1.467%	7,336		7,336	269	7,605
Weights & Measurers	1.00	0.052%	260		260	10	270
Tax Collectors	23.00	1.205%	6,026		6,026	221	6,247
Recorder of Deeds	13.00	0.681%	3,406		3,406	125	3,531
Traffic Safety	4.00	0.210%	1,050		1,050	38	1,088
Veteran's Affairs	5.00	0.262%	1,310		1,310	48	1,358
Register of Wills	8.00	0.419%	2,095		2,095	77	2,172
Sheriff	105.00	5.500%	27,505		27,505	1,009	28,514
Coroner	4.00	0.210%	1,050		1,050	38	1,088
Prothonotary	24.00	1.257%	6,286		6,286	231	6,517
Clerk Courts	37.00	1.938%	9,692		9,692	355	10,047
Public Defender	32.00	1.676%	8,381		8,381	307	8,688
District Attorney	85.00	4.453%	22,269		22,269	816	23,085
Courts	78.00	4.086%	20,433		20,433	749	21,182
District Justices	91.00	4.767%	23,839		23,839	874	24,713
Divorce Masters	4.00	0.210%	1,050		1,050	38	1,088
Juvenile Probation	63.00	3.300%	16,503		16,503	605	17,108
Adult Probation	90.00	4.715%	23,579		23,579	864	24,443
Youth Development Ctr	46.00	2.410%	12,052		12,052	442	12,494
Prison	442.00	23.153%	115,785		115,785	4,245	120,030
Public Safety	1.00	0.052%	260		260	10	270
EMA	7.00	0.367%	1,835		1,835	67	1,902
Parks	33.00	1.729%	8,646		8,646	317	8,963
Conservation	16.00	0.838%	4,191		4,191	154	4,345
AG Land Pres	2.00	0.105%	525		525	19	544
Coop Extension	10.00	0.524%	2,620		2,620	96	2,716
Children & Youth	130.00	6.810%	34,056		34,056	1,249	35,305
E-911	105.00	5.500%	27,505		27,505	1,009	28,514
E-911 Maintenance	4.00	0.210%	1,050		1,050	38	1,088
Agency on Aging	63.00	3.300%	16,503		16,503	605	17,108
MH/MR	131.00	6.862%	34,316		34,316	1,258	35,574

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Health Choices	6.00	0.314%	1,570		1,570	58	1,628
Domestic Relations	68.00	3.562%	17,813		17,813	653	18,466
Drug & Alcohol	9.00	0.471%	2,355		2,355	86	2,441
Other		0.000%	(5)		(5)	2	(3)
<hr/>							
Subtotal	1,909	100.000%	500,085	-	500,085	17,308	517,393
Second Allocation Total	1,802						
<hr/>							
Total	1,909	100.000%	500,085	-	500,085	17,308	517,393

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

Source: Payroll Statistics

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.043%	62		62		62
County Maintenance	28.00	1.205%	1,734		1,734		1,734
Govt Center	8.00	0.344%	495		495		495
County Annex	7.00	0.301%	433		433		433
Information Services	21.00	0.904%	1,301		1,301		1,301
Commissioners	7.00	0.301%	433		433		433
Solicitor	3.00	0.129%	186		186		186
Purchasing	3.00	0.129%	186		186		186
Controller	12.00	0.517%	744		744		744
Treasurer	6.00	0.258%	371		371		371
Human Resources	10.00	0.430%	619		619		619
Payroll Office	3.00	0.129%	186		186	-	186
Archives	5.00	0.215%	309		309	-	309
Risk Management	2.00	0.086%	124		124	-	124
Human Services	8.00	0.344%	495		495	-	495
Fleet Management	4.00	0.172%	247		247	-	247
Voter Registration	7.00	0.301%	433		433	-	433
Tax Assessment	27.00	1.162%	1,672		1,672	-	1,672
Weights & Measures	1.00	0.043%	62		62	-	62
Recorder of Deeds	13.00	0.560%	806		806	-	806
Traffic Safety	4.00	0.172%	247		247	-	247
Veteran's Affairs	5.00	0.215%	309		309	-	309
Register of Wills	8.00	0.344%	495		495	-	495
Sheriff	104.00	4.477%	6,441		6,441	-	6,441
Coroner	4.00	0.172%	247		247	-	247
Prothonotary	22.00	0.947%	1,363		1,363	-	1,363
Clerk Courts	36.00	1.550%	2,230		2,230	-	2,230
Public Defender	32.00	1.378%	1,983		1,983	-	1,983
District Attorney	85.00	3.659%	5,265		5,265	-	5,265
Courts	68.00	2.927%	4,211		4,211	-	4,211
District Justices	89.00	3.831%	5,512		5,512	-	5,512
Divorce Masters	4.00	0.172%	247		247	-	247
Juvenile Probation	63.00	2.712%	3,902		3,902	-	3,902
Adult Probation	89.00	3.831%	5,512		5,512	-	5,512
Youth Development Ctr	44.00	1.894%	2,725		2,725	-	2,725
Prison	426.00	18.338%	26,385		26,385	-	26,385
Public Safety	1.00	0.043%	62		62	-	62
EMA	7.00	0.301%	433		433	-	433
Parks	26.00	1.119%	1,610		1,610	-	1,610
Conservation	16.00	0.689%	991		991	-	991
AG Land Pres	2.00	0.086%	124		124	-	124
Coop Extension	10.00	0.430%	619		619	-	619
Pleasant Acres	489.00	21.050%	30,287		30,287	-	30,287
Children & Youth	130.00	5.596%	8,051		8,051	-	8,051
E-911	102.00	4.391%	6,318		6,318	-	6,318
E-911 Maintenance	4.00	0.172%	247		247	-	247
Agency on Aging	63.00	2.712%	3,902		3,902	-	3,902
MH/MR	131.00	5.639%	8,113		8,113	-	8,113
Health Choices	6.00	0.258%	371		371	-	371
Domestic Relations	68.00	2.927%	4,211		4,211	-	4,211

**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
Drug & Alcohol	9.00	0.387%	557		557	-	557
Other		0.000%	11		11	-	11
<hr/>							
Subtotal	2,323	100.000%	143,879	-	143,879	-	143,879
Second Allocation Total	2,217						
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Total	2,323	100.000%	143,879	-	143,879	-	143,879

(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	22	1.266%	3,132		3,132		3,132
Govt Center	7	0.403%	997		997		997
County Annex	5	0.288%	712		712		712
Fleet Management	3	0.173%	428		428	-	428
Voter Registration	4	0.230%	569		569	-	569
Tax Assessment	22	1.266%	3,132		3,132	-	3,132
Weights & Measurers	-	0.000%	-		-	-	-
Register of Wills	5	0.288%	712		712	-	712
Sheriff	81	4.661%	11,530		11,530	-	11,530
Coroner	1	0.058%	143		143	-	143
Prothonotary	16	0.921%	2,278		2,278	-	2,278
Clerk Courts	32	1.841%	4,554		4,554	-	4,554
Public Defender	10	0.575%	1,422		1,422	-	1,422
District Attorney	33	1.899%	4,698		4,698	-	4,698
Courts	30	1.726%	4,270		4,270	-	4,270
District Justices	70	4.028%	9,964		9,964	-	9,964
Divorce Masters	-	0.000%	-		-	-	-
Juvenile Probation	55	3.165%	7,829		7,829	-	7,829
Adult Probation	76	4.373%	10,818		10,818	-	10,818
Youth Development Ctr	39	2.244%	5,551		5,551	-	5,551
Prison	437	25.144%	62,200		62,200	-	62,200
Parks	33	1.899%	4,698		4,698	-	4,698
Pleasant Acres	387	22.267%	55,083		55,083	-	55,083
Children & Youth	103	5.926%	14,659		14,659	-	14,659
E-911	69	3.970%	9,821		9,821	-	9,821
E-911 Maintenance	3	0.173%	428		428	-	428
Agency on Aging	46	2.647%	6,548		6,548	-	6,548
MH/MR	86	4.948%	12,240		12,240	-	12,240
Domestic Relations	59	3.395%	8,398		8,398	-	8,398
Drug & Alcohol	4	0.230%	569		569	-	569
Other		0.000%	(8)		(8)	-	(8)
<hr/>							
Subtotal	1,738	100.000%	247,375	-	247,375	-	247,375
Second Allocation Total	1,704						
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Total	1,738	100.000%	247,375	-	247,375	-	247,375

(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 2009.

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

2009 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	123,460		123,460	123,460
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	-	-	-	
Employee Benefits	37,515	1	37,516	
Liability Insurance	302	-	302	
Property Insurance	-	-	-	
Retirement Administration	698	2	700	
County Maintenance	-	-	-	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	117,232	17,024	134,256	
Commissioners	128	10	138	
Solicitor	-	-	-	
Purchasing	237	18	255	
Controller	227	5	232	
Treasurer	12	1	13	
Human Resources	971	29	1,000	
Payroll Office		351	351	
Central Telephone		329	329	
Print Shop		-	-	
Archives		1,671	1,671	
Risk Management		217	217	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>157,322</u>	<u>19,658</u>	<u>176,980</u>	<u>176,980</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>280,782</u></u>	<u><u>19,658</u></u>	<u><u>300,440</u></u>	<u><u>300,440</u></u>

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

	Total	General and Administration	Payroll Processing
<u>Wages and Benefits</u>			
Salaries & Wages	113,361		113,361
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		
Telephone	825		825
Printing	-		
Contracted Services	5,457		5,457
Equipment Rental	411		411
Maintenance and Repairs	-		
Office Equipment	-		
Computer Forms	595		595
Office Supplies	2,811		2,811
	-		
Departmental Expenditures	123,460	-	123,460
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
	-		
Functional Cost	123,460	-	123,460
Additions: 1st			
Central Service Centers	157,322	157,322	
REALLOCATE ADMIN		(157,322)	157,322

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

	Total	General and Administration	Payroll Processing
Allocable Costs	280,782	-	280,782
Unallocated	-		
1st Allocation	280,782	-	280,782
Additions: 2nd Central Service Centers	19,658	19,658	
REALLOCATE ADMIN		(19,658)	19,658
Allocable Costs	19,658	-	19,658
Unallocated	-		
2nd Allocation	19,658	-	19,658
Total Allocated	300,440	-	300,440

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

User Department	Total	Payroll Processing
County Maintenance	3,265	3,265
Govt Center	932	932
County Annex	817	817
Information Services	2,448	2,448
Commissioners	817	817
Solicitor	351	351
Purchasing	351	351
Controller	1,398	1,398
Treasurer	851	851
Human Resources	1,165	1,165
Payroll Office	351	351
Central Telephone	377	377
Print Shop	-	-
Archives	708	708
Risk Management	250	250
Human Services	1,082	1,082
Fleet Management	500	500
Training	-	-
Voter Registration	919	919
Tax Assessment	3,505	3,505
Weights & Measurers	127	127
Tax Collectors	2,917	2,917
Tax Claims	-	-
Recorder of Deeds	1,670	1,670
Traffic Safety	500	500
Veteran's Affairs	669	669
Register of Wills	1,045	1,045
Sheriff	13,059	13,059
Coroner	542	542
Prothonotary	2,959	2,959
Clerk Courts	4,630	4,630
Public Defender	4,006	4,006
District Attorney	10,636	10,636
Courts	9,762	9,762
District Justices	11,344	11,344
Divorce Masters	500	500
Juvenile Probation	7,884	7,884
Adult Probation	11,263	11,263
Youth Development Ctr	5,756	5,756
Prison	55,231	55,231
Public Safety	127	127
EMA	877	877

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

<u>User Department</u>	<u>Total</u>	<u>Payroll Processing</u>
Parks	4,086	4,086
Conservation	2,001	2,001
AG Land Pres	292	292
Coop Extension	1,251	1,251
Pleasant Acres	62,489	62,489
Children & Youth	16,269	16,269
E-911	13,140	13,140
Agency on Aging	7,884	7,884
MH/MR	16,393	16,393
Health Choices	750	750
Domestic Relations	8,554	8,554
Drug & Alcohol	1,127	1,127
Other	(5)	(5)
<hr/>		
Subtotal	300,440	300,440
<hr/>		
Total	<u>300,440</u>	<u>300,440</u>

## YORK COUNTY, PENNSYLVANIA

Payroll Office  
Detail Allocation of  
Payroll Processing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	26	0.042%	118		118		118
County Maintenance	728	1.163%	3,265		3,265		3,265
Govt Center	208	0.332%	932		932		932
County Annex	182	0.291%	817		817		817
Information Services	546	0.872%	2,448		2,448		2,448
Commissioners	182	0.291%	817		817		817
Solicitor	78	0.125%	351		351		351
Purchasing	78	0.125%	351		351		351
Controller	312	0.498%	1,398		1,398		1,398
Treasurer	190	0.303%	851		851		851
Human Resources	260	0.415%	1,165		1,165		1,165
Payroll Office	78	0.125%	351		351		351
Central Telephone	78	0.125%	351		351	26	377
Print Shop	-	0.000%	-		-	-	-
Archives	147	0.235%	660		660	48	708
Risk Management	52	0.083%	233		233	17	250
Human Services	225	0.359%	1,008		1,008	74	1,082
Fleet Management	104	0.166%	466		466	34	500
Training	-	0.000%	-		-	-	-
Voter Registration	191	0.305%	856		856	63	919
Tax Assessment	728	1.163%	3,265		3,265	240	3,505
Weights & Measurers	26	0.042%	118		118	9	127
Tax Collectors	606	0.968%	2,718		2,718	199	2,917
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	347	0.554%	1,556		1,556	114	1,670
Traffic Safety	104	0.166%	466		466	34	500
Veteran's Affairs	139	0.222%	623		623	46	669
Register of Wills	217	0.347%	974		974	71	1,045
Sheriff	2,713	4.333%	12,166		12,166	893	13,059
Coroner	113	0.180%	505		505	37	542
Prothonotary	615	0.982%	2,757		2,757	202	2,959
Clerk Courts	962	1.536%	4,313		4,313	317	4,630
Public Defender	832	1.329%	3,732		3,732	274	4,006
District Attorney	2,210	3.529%	9,909		9,909	727	10,636
Courts	2,028	3.239%	9,095		9,095	667	9,762
District Justices	2,357	3.764%	10,569		10,569	775	11,344
Divorce Masters	104	0.166%	466		466	34	500
Juvenile Probation	1,638	2.616%	7,345		7,345	539	7,884
Adult Probation	2,340	3.737%	10,493		10,493	770	11,263
Youth Development Ctr	1,196	1.910%	5,363		5,363	393	5,756
Prison	11,475	18.326%	51,456		51,456	3,775	55,231
Public Safety	26	0.042%	118		118	9	127
EMA	182	0.291%	817		817	60	877
Parks	849	1.356%	3,807		3,807	279	4,086
Conservation	416	0.664%	1,864		1,864	137	2,001

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
AG Land Pres	61	0.097%	272		272	20	292
Coop Extension	260	0.415%	1,165		1,165	86	1,251
Pleasant Acres	12,983	20.734%	58,217		58,217	4,272	62,489
Children & Youth	3,380	5.398%	15,157		15,157	1,112	16,269
E-911	2,730	4.360%	12,242		12,242	898	13,140
E-911 Maintenance	104	0.166%	466		466	34	500
Agency on Aging	1,638	2.616%	7,345		7,345	539	7,884
MH/MR	3,406	5.439%	15,272		15,272	1,121	16,393
Health Choices	156	0.249%	699		699	51	750
Domestic Relations	1,777	2.838%	7,969		7,969	585	8,554
Drug & Alcohol	234	0.374%	1,050		1,050	77	1,127
Other		0.000%	(5)		(5)	-	(5)
<b>Subtotal</b>	<b>62,617</b>	<b>100.000%</b>	<b>280,782</b>	<b>-</b>	<b>280,782</b>	<b>19,658</b>	<b>300,440</b>
<b>Second Allocation Total</b>	<b>59,749</b>						
<b>Total</b>	<b>62,617</b>	<b>100.000%</b>	<b>280,782</b>	<b>-</b>	<b>280,782</b>	<b>19,658</b>	<b>300,440</b>

(A) Alloc basis:

Payroll Checks Issued By Department

Source:

Payroll Statistics

2009 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

2009 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	157,095		157,095	157,095
Deductions			-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	5,476	-	5,476	
Employee Benefits	19,372	-	19,372	
Liability Insurance	271	-	271	
Property Insurance	-	-	-	
Retirement Administration	-	-	-	
County Maintenance	-	-	-	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	-	-	-	
Commissioners	225	18	243	
Solicitor	-	-	-	
Purchasing	405	31	436	
Controller	1,248	30	1,278	
Treasurer	27	1	28	
Human Resources	785	29	814	
Payroll Office	351	26	377	
Central Telephone		3,086	3,086	
Print Shop		-	-	
Archives		-	-	
Risk Management		217	217	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>28,160</u>	<u>3,438</u>	<u>31,598</u>	<u>31,598</u>
Departmental Cost Adjustments				
Direct Telephone	(61,254)		(61,254)	
	-		-	
	-		-	

2009 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>(61,254)</u>	<u>-</u>	<u>(61,254)</u>	<u>(61,254)</u>
Total to be Allocated	<u>124,001</u>	<u>3,438</u>	<u>127,439</u>	<u>127,439</u>

2009 Actual

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

	Total	General and Administration	Telephone Services
<hr/>			
<u>Wages and Benefits</u>			
Salaries & Wages	50,791		50,791
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		
Postage	-		
Telephone	106,255		106,255
Office Supplies	49		49
Departmental Expenditures	157,095	-	157,095
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments Direct Telephone	(61,254)		(61,254)
	-		
<hr/>			
Functional Cost	95,841	-	95,841
Additions: 1st Central Service Centers	28,160	28,160	
REALLOCATE ADMIN		(28,160)	28,160
<hr/>			
Allocable Costs	124,001	-	124,001
Unallocated	-		
1st Allocation	124,001	-	124,001
<hr/>			
Additions: 2nd Central Service Centers	3,438	3,438	

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

	Total	General and Administration	Telephone Services
REALLOCATE ADMIN		(3,438)	3,438
Allocable Costs	3,438	-	3,438
Unallocated	-		
2nd Allocation	3,438	-	3,438
Total Allocated	127,439	-	127,439

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

<u>User Department</u>	<u>Total</u>	<u>Telephone Services</u>
County Maintenance	2,430	2,430
Govt Center	-	-
County Annex	-	-
Satellite Building	-	-
Admin Building	-	-
Information Services	2,825	2,825
Commissioners	1,247	1,247
Solicitor	197	197
Purchasing	263	263
Controller	1,247	1,247
Treasurer	591	591
Human Resources	1,182	1,182
Payroll Office	329	329
Central Telephone	3,086	3,086
Archives	339	339
Risk Management	271	271
Human Services	813	813
Fleet Management	-	-
Training	-	-
Voter Registration	677	677
Tax Assessment	3,521	3,521
Weights & Measurers	135	135
Recorder of Deeds	609	609
Traffic Safety	271	271
Traffic Safety Mir	-	-
Veteran's Affairs	271	271
Register of Wills	881	881
Sheriff	4,538	4,538
Coroner	271	271
Prothonotary	2,642	2,642
Clerk Courts	2,980	2,980
Public Defender	2,235	2,235
District Attorney	8,059	8,059
Courts	11,512	11,512
District Justices	5,960	5,960
Divorce Masters	474	474
Juvenile Probation	2,235	2,235
Adult Probation	3,521	3,521
Youth Development Ctr	1,625	1,625
Prison	20,993	20,993
EMA	68	68

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

<u>User Department</u>	<u>Total</u>	<u>Telephone Services</u>
Parks	2,167	2,167
Conservation	813	813
AG Land Pres	203	203
Planning	474	474
Coop Extension	1,828	1,828
Pleasant Acres	12,122	12,122
Children & Youth	2,302	2,302
E-911	-	-
SC Training Ctr	-	-
Agency on Aging	6,908	6,908
MH/MR	2,099	2,099
Domestic Relations	6,975	6,975
Drug & Alcohol	68	68
Other	3,047	3,047
<hr/>		
Subtotal	127,439	127,439
<hr/>		
Total	<u>127,439</u>	<u>127,439</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	37	1.960%	2,430		2,430		2,430
Information Services	43	2.278%	2,825		2,825		2,825
Commissioners	19	1.006%	1,247		1,247		1,247
Solicitor	3	0.159%	197		197		197
Purchasing	4	0.212%	263		263		263
Controller	19	1.006%	1,247		1,247		1,247
Treasurer	9	0.477%	591		591		591
Human Resources	18	0.953%	1,182		1,182		1,182
Payroll Office	5	0.265%	329		329		329
Central Telephone	47	2.489%	3,086		3,086		3,086
Archives	5	0.265%	329			10	339
Risk Management	4	0.212%	263		263	8	271
Human Services	12	0.636%	789		789	24	813
Voter Registration	10	0.530%	657		657	20	677
Tax Assessment	52	2.754%	3,415		3,415	106	3,521
Weights & Measurers	2	0.106%	131		131	4	135
Recorder of Deeds	9	0.477%	591		591	18	609
Traffic Safety	4	0.212%	263		263	8	271
Veteran's Affairs	4	0.212%	263		263	8	271
Register of Wills	13	0.689%	854		854	27	881
Sheriff	67	3.549%	4,401		4,401	137	4,538
Coroner	4	0.212%	263		263	8	271
Prothonotary	39	2.066%	2,562		2,562	80	2,642
Clerk Courts	44	2.331%	2,890		2,890	90	2,980
Public Defender	33	1.748%	2,168		2,168	67	2,235
District Attorney	119	6.303%	7,816		7,816	243	8,059
Courts	170	9.004%	11,165		11,165	347	11,512
District Justices	88	4.661%	5,780		5,780	180	5,960
Divorce Masters	7	0.371%	460		460	14	474
Juvenile Probation	33	1.748%	2,168		2,168	67	2,235
Adult Probation	52	2.754%	3,415		3,415	106	3,521
Youth Development Ctr	24	1.271%	1,576		1,576	49	1,625
Prison	310	16.419%	20,360		20,360	633	20,993
EMA	1	0.053%	66		66	2	68
Parks	32	1.695%	2,102		2,102	65	2,167
Conservation	12	0.636%	789		789	24	813
AG Land Pres	3	0.159%	197		197	6	203
Planning	7	0.371%	460		460	14	474
Coop Extension	27	1.430%	1,773		1,773	55	1,828
Pleasant Acres	179	9.481%	11,757		11,757	365	12,122
Children & Youth	34	1.801%	2,233		2,233	69	2,302

**YORK COUNTY, PENNSYLVANIA**  
**Central Telephone**  
**Detail Allocation of**  
**Telephone Services**

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Agency on Aging	102	5.403%	6,700		6,700	208	6,908
MH/MR	31	1.642%	2,036		2,036	63	2,099
Health Choices	2	0.106%	131		131	4	135
Domestic Relations	103	5.456%	6,765		6,765	210	6,975
Drug & Alcohol	1	0.053%	66		66	2	68
Other	45	2.383%	2,950		2,950	97	3,047
<hr/>							
Subtotal	1,888	100.000%	124,001	-	124,001	3,438	127,439
Second Allocation Total	1,684						
<hr/>							
Total	1,888	100.000%	124,001	-	124,001	3,438	127,439

(A) Alloc basis:

Number of Lines By Department

Source:

Telephone Directory

**York County, Pennsylvania  
Print Shop**

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

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

**York County, Pennsylvania  
Archives**

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

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

Costs associated with the Archives department that are not associated with serving the general public, are allocated to departments based on the number of boxes stored by each department for 2009.

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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	250,738		250,738	250,738
Deductions			-	
Exp Reimb	<u>(21,966)</u>		<u>(21,966)</u>	
Total Deductions	(21,966)	-	(21,966)	(21,966)
<b>Allocated Additions</b>				
Building Use	109,708	-	109,708	
Equipment Use	9,061	-	9,061	
Employee Benefits	76,774	4	76,778	
Liability Insurance	598	-	598	
Property Insurance	1,694	-	1,694	
Retirement Administration	1,164	3	1,167	
County Maintenance	72,959	1,100	74,059	
Information Services	11,893	1,620	13,513	
Commissioners	564	48	612	
Solicitor	3,168	61	3,229	
Purchasing	1,216	92	1,308	
Controller	3,408	89	3,497	
Treasurer	1,871	97	1,968	
Human Resources	1,879	58	1,937	
Payroll Office	660	48	708	
Central Telephone	329	10	339	
Print Shop	-	-	-	
Archives		450	450	
Risk Management		434	434	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>296,946</u>	<u>4,114</u>	<u>301,060</u>	<u>301,060</u>
<b>Departmental Cost Adjustments</b>				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>525,718</u></u>	<u><u>4,114</u></u>	<u><u>529,832</u></u>	<u><u>529,832</u></u>

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

	Total	General and Administration	Records Management	Nonallocable
<u>Wages and Benefits</u>				
Salaries & Wages	221,093	31,768	101,307	88,018
	-			
<u>Other Expenses and Cost</u>				
Fuel		-	-	-
Supplies	2,610	375	1,196	1,039
Telephone	1,224	176	561	487
Utilities		-	-	-
Microfilming	3,139	451	1,438	1,250
Equipment Rental	1,224	176	561	487
Travel	170	24	78	68
Grant Expense		-	-	-
Contracted Services	7,257	1,043	3,325	2,889
Restoration Exp	3,525	506	1,615	1,403
Maintenance & Repairs		-	-	-
Office Equipment	348	50	159	139
Office Supplies	865	124	396	344
Professional Services	9,283	1,334	4,254	3,696
Training and Staff Development		-	-	-
Pamphlet Subscription		-	-	-
Departmental Expenditures	250,738	36,028	114,891	99,820
<u>Cost Adjustments</u>				
Deductions	(21,966)	(3,156)	(10,065)	(8,745)
<u>Departmental Cost Adjustments</u>				
	-			
Functional Cost	228,772	32,871	104,826	91,075

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

	Total	General and Administration	Records Management	Nonallocable
Additions: 1st Central Service Centers	296,946	296,946		
REALLOCATE ADMIN		(329,817)	176,483	153,334
Allocable Costs	525,718	-	281,309	244,409
Unallocated	(244,409)			(244,409)
1st Allocation	281,309	-	281,309	-
Additions: 2nd Central Service Centers	4,114	4,114		
REALLOCATE ADMIN		(4,114)	2,201	1,913
Allocable Costs	4,114	-	2,201	1,913
Unallocated	(1,913)			(1,913)
2nd Allocation	2,201	-	2,201	-
Total Allocated	283,510	-	283,510	-

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

User Department	Total	Records Management	Nonallocable
Commissioners	2,754	2,754	-
Controller	11,323	11,323	-
Treasurer	1,896	1,896	-
Human Resources	2,720	2,720	-
Payroll Office	1,671	1,671	-
Archives	450	450	-
Human Services	1,588	1,588	-
Voter Registration	4,817	4,817	-
Tax Assessment	3,154	3,154	-
Recorder of Deeds	3,467	3,467	-
Veteran's Affairs	216	216	-
Register of Wills	23,790	23,790	-
Sheriff	4,397	4,397	-
Coroner	185	185	-
Prothonotary	23,421	23,421	-
Clerk Courts	65,911	65,911	-
Public Defender	19,251	19,251	-
District Attorney	36,428	36,428	-
Courts	17,027	17,027	-
Divorce Masters	238	238	-
Juvenile Probation	5,606	5,606	-
Adult Probation	13,634	13,634	-
Youth Development Ctr	454	454	-
Prison	161	161	-
EMA	530	530	-
Conservation	950	950	-
AG Land Pres	11	11	-
Planning	11	11	-
Coop Extension	119	119	-
Pleasant Acres	161	161	-
Children & Youth	13,580	13,580	-
SC Training Ctr	746	746	-
Agency on Aging	5,066	5,066	-
MH/MR	1,588	1,588	-
Health Choices	130	130	-
Domestic Relations	12,749	12,749	-
Other	283	283	-
Subtotal	283,510	283,510	-
Total	283,510	283,510	-

YORK COUNTY, PENNSYLVANIA

Archives  
Detail Allocation of  
Records Management

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	6	0.023%	65		65		65
Commissioners	257	0.979%	2,754		2,754		2,754
Controller	1,057	4.025%	11,323		11,323		11,323
Treasurer	177	0.674%	1,896		1,896		1,896
Human Resources	254	0.967%	2,720		2,720		2,720
Payroll Office	156	0.594%	1,671		1,671		1,671
Archives	42	0.160%	450		450		450
Risk Management	39	0.149%	419		419	4	423
Human Services	147	0.560%	1,575		1,575	13	1,588
Voter Registration	446	1.698%	4,777		4,777	40	4,817
Tax Assessment	292	1.112%	3,128		3,128	26	3,154
Recorder of Deeds	321	1.222%	3,438		3,438	29	3,467
Veteran's Affairs	20	0.076%	214		214	2	216
Register of Wills	2,202	8.386%	23,591		23,591	199	23,790
Sheriff	407	1.550%	4,360		4,360	37	4,397
Coroner	17	0.065%	183		183	2	185
Prothonotary	2,168	8.256%	23,225		23,225	196	23,421
Clerk Courts	6,101	23.234%	65,359		65,359	552	65,911
Public Defender	1,782	6.786%	19,090		19,090	161	19,251
District Attorney	3,372	12.841%	36,123		36,123	305	36,428
Courts	1,576	6.002%	16,884		16,884	143	17,027
Divorce Masters	22	0.084%	236		236	2	238
Juvenile Probation	519	1.976%	5,559		5,559	47	5,606
Adult Probation	1,262	4.806%	13,520		13,520	114	13,634
Youth Development Ctr	42	0.160%	450		450	4	454
Prison	15	0.057%	160		160	1	161
EMA	49	0.187%	526		526	4	530
Conservation	88	0.335%	942		942	8	950
AG Land Pres	1	0.004%	11		11	-	11
Planning	1	0.004%	11		11	-	11
Coop Extension	11	0.042%	118		118	1	119
Pleasant Acres	15	0.057%	160		160	1	161
Children & Youth	1,257	4.787%	13,466		13,466	114	13,580
E-911	16	0.061%	172		172	1	173
SC Training Ctr	69	0.263%	740		740	6	746
Agency on Aging	469	1.786%	5,024		5,024	42	5,066
MH/MR	147	0.560%	1,575		1,575	13	1,588
Health Choices	12	0.046%	129		129	1	130
Domestic Relations	1,180	4.494%	12,642		12,642	107	12,749
Drug & Alcohol	219	0.834%	2,346		2,346	20	2,366
Other	26	0.099%	277		277	6	283
<hr/>							
Subtotal	26,259	100.000%	281,309	-	281,309	2,201	283,510
Second Allocation Total	24,310						
<hr/>							
Total	26,259	100.000%	281,309	-	281,309	2,201	283,510

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

Source: Archives

**York County, Pennsylvania  
Risk Management**

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

Cost associated with the Risk Management department, are allocated to departments based on the number of employees in each department for 2009.

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

2009 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	97,561		97,561	97,561
Deductions			-	-
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	7,313	-	7,313	
Equipment Use	52	-	52	
Employee Benefits	49,854	2	49,856	
Liability Insurance	217	-	217	
Property Insurance	110	-	110	
Retirement Administration	466	1	467	
County Annex	-	-	-	
Information Services	6,845	932	7,777	
Commissioners	97	8	105	
Solicitor	3,168	61	3,229	
Purchasing	101	8	109	
Controller	285	7	292	
Treasurer	10	-	10	
Human Resources	649	19	668	
Payroll Office	233	17	250	
Central Telephone	263	8	271	
Print Shop	-	-	-	
Archives	419	4	423	
Risk Management		145	145	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>74,849</u>	<u>1,524</u>	<u>76,373</u>	<u>76,373</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>172,410</u></u>	<u><u>1,524</u></u>	<u><u>173,934</u></u>	<u><u>173,934</u></u>

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

	Total	General and Administration	Safety Admin
<u>Wages and Benefits</u>			
Salaries & Wages	91,095		91,095
	-		
<u>Other Expenses and Cost</u>			
Telephone	1,238		1,238
Training	-		-
Contracted Services	1,174		1,174
Professional Services	1,200		1,200
Maintenance & Repairs	175		175
Office Equipment	-		-
Office Supplies	2,513		2,513
Lease/ Purchase Agreement	-		-
Subscriptions	-		-
Travel	166		166
Capital Outlay	-		-
Departmental Expenditures	97,561	-	97,561
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments	-		
Functional Cost	97,561	-	97,561
Additions: 1st Central Service Centers	74,849	74,849	
REALLOCATE ADMIN		(74,849)	74,849
Allocable Costs Unallocated	172,410	-	172,410
1st Allocation	172,410	-	172,410
Additions: 2nd Central Service Centers	1,524	1,524	
REALLOCATE ADMIN		(1,524)	1,524
Allocable Costs Unallocated	1,524	-	1,524
2nd Allocation	1,524	-	1,524
<b>Total Allocated</b>	<b>173,934</b>	<b>-</b>	<b>173,934</b>

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

User Department	Total	Safety Admin
County Maintenance	2,024	2,024
Govt Center	578	578
County Annex	507	507
Information Services	1,519	1,519
Commissioners	507	507
Solicitor	217	217
Purchasing	217	217
Controller	867	867
Treasurer	507	507
Human Resources	722	722
Payroll Office	217	217
Central Telephone	217	217
Print Shop	-	-
Archives	434	434
Risk Management	145	145
Human Services	656	656
Fleet Management	293	293
Training	-	-
Voter Registration	512	512
Tax Assessment	2,043	2,043
Weights & Measurers	73	73
Tax Collectors	-	-
Tax Claims	-	-
Recorder of Deeds	949	949
Traffic Safety	293	293
Traffic Safety Mlr	-	-
Veteran's Affairs	365	365
Register of Wills	583	583
Sheriff	7,662	7,662
Coroner	293	293
Prothonotary	1,750	1,750
Clerk Courts	2,699	2,699
Public Defender	2,336	2,336
District Attorney	6,202	6,202
Courts	5,691	5,691
District Justices	6,640	6,640

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

User Department	Total	Safety Admin
Constables	-	-
Divorce Masters	293	293
Controlled Subst	-	-
Juvenile Probation	4,597	4,597
Adult Probation	6,568	6,568
Youth Development Ctr	3,357	3,357
Maint Adults	-	-
Prison	32,249	32,249
Public Safety	73	73
EMA	512	512
Radiation Act	-	-
HazMat	-	-
Parks	2,408	2,408
Conservation	1,168	1,168
AG Land Pres	146	146
Planning	-	-
Coop Extension	729	729
Pleasant Acres	36,408	36,408
Human Services MLR	-	-
Children & Youth	9,486	9,486
Children & Youth MLR	-	-
E-911	7,662	7,662
E-911 Maintenance	293	293
Liquid Fuels	-	-
SC Training Ctr	-	-
Agency on Aging	4,597	4,597
Aging MLR	-	-
MH/MR	9,558	9,558
MH/MR MLR	-	-
Health Choices	438	438
Health Choices MLR	-	-
Domestic Relations	4,961	4,961
Drug & Alcohol	656	656
Other	(15)	(15)
<hr/>		
Subtotal	173,934	173,934
<hr/>		
Total	173,934	173,934

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	1.00	0.042%	72		72		72
County Maintenance	28.00	1.174%	2,024		2,024		2,024
Govt Center	8.00	0.335%	578		578		578
County Annex	7.00	0.294%	507		507		507
Information Services	21.00	0.881%	1,519		1,519		1,519
Commissioners	7.00	0.294%	507		507		507
Solicitor	3.00	0.126%	217		217		217
Purchasing	3.00	0.126%	217		217		217
Controller	12.00	0.503%	867		867		867
Treasurer	7.00	0.294%	507		507		507
Human Resources	10.00	0.419%	722		722		722
Payroll Office	3.00	0.126%	217		217		217
Central Telephone	3.00	0.126%	217		217		217
Print Shop	-	0.000%	-		-		-
Archives	6.00	0.252%	434		434		434
Risk Management	2.00	0.084%	145		145		145
Human Services	9.00	0.377%	650		650	6	656
Fleet Management	4.00	0.168%	290		290	3	293
Training	-	0.000%	-		-	-	-
Voter Registration	7.00	0.294%	507		507	5	512
Tax Assessment	28.00	1.174%	2,024		2,024	19	2,043
Weights & Measurers	1.00	0.042%	72		72	1	73
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	13.00	0.545%	940		940	9	949
Traffic Safety	4.00	0.168%	290		290	3	293
Veteran's Affairs	5.00	0.210%	362		362	3	365
Register of Wills	8.00	0.335%	578		578	5	583
Sheriff	105.00	4.403%	7,591		7,591	71	7,662
Coroner	4.00	0.168%	290		290	3	293
Prothonotary	24.00	1.006%	1,734		1,734	16	1,750
Clerk Courts	37.00	1.551%	2,674		2,674	25	2,699
Public Defender	32.00	1.342%	2,314		2,314	22	2,336
District Attorney	85.00	3.564%	6,145		6,145	57	6,202
Courts	78.00	3.270%	5,638		5,638	53	5,691
District Justices	91.00	3.816%	6,579		6,579	61	6,640
Divorce Masters	4.00	0.168%	290		290	3	293
Juvenile Probation	63.00	2.642%	4,555		4,555	42	4,597
Adult Probation	90.00	3.774%	6,507		6,507	61	6,568
Youth Development Ctr	46.00	1.929%	3,326		3,326	31	3,357
Prison	442.00	18.532%	31,951		31,951	298	32,249
Public Safety	1.00	0.042%	72		72	1	73
EMA	7.00	0.294%	507		507	5	512

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Parks	33.00	1.384%	2,386		2,386	22	2,408
Conservation	16.00	0.671%	1,157		1,157	11	1,168
AG Land Pres	2.00	0.084%	145		145	1	146
Coop Extension	10.00	0.419%	722		722	7	729
Pleasant Acres	499.00	20.922%	36,072		36,072	336	36,408
Children & Youth	130.00	5.451%	9,398		9,398	88	9,486
E-911	105.00	4.403%	7,591		7,591	71	7,662
E-911 Maintenance	4.00	0.168%	290		290	3	293
Agency on Aging	63.00	2.642%	4,555		4,555	42	4,597
MH/MR	131.00	5.493%	9,470		9,470	88	9,558
Health Choices	6.00	0.252%	434		434	4	438
Domestic Relations	68.00	2.851%	4,915		4,915	46	4,961
Drug & Alcohol	9.00	0.377%	650		650	6	656
Other		0.000%	(11)		(11)	(4)	(15)
<hr/>							
Subtotal	2,385	100.000%	172,410	-	172,410	1,524	173,934
Second Allocation Total	2,264						
<hr/>							
Total	2,385	100.000%	172,410	-	172,410	1,524	173,934

(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 2009.

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

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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	4,591,240		4,591,240	4,591,240
Deductions			-	
Major Equipment Grants	(3,810,935)		(3,810,935)	
Total Deductions	(3,810,935)	-	(3,810,935)	(3,810,935)
Allocated Additions				
Liability Insurance	972	-	972	
Property Insurance	-	-	-	
Retirement Administration	1,863	4	1,867	
Information Services	21,185	2,888	24,073	
Commissioners	648	54	702	
Solicitor	9,503	182	9,685	
Purchasing	3,376	255	3,631	
Controller	3,483	87	3,570	
Treasurer	490	25	515	
Human Resources	2,850	86	2,936	
Payroll Office	1,008	74	1,082	
Central Telephone	789	24	813	
Print Shop	-	-	-	
Archives	1,575	13	1,588	
Risk Management	650	6	656	
Human Services	-	-	-	
Fleet Management	-	-	-	
Training	-	-	-	
Total Allocated Additions	<u>48,392</u>	<u>3,698</u>	<u>52,090</u>	<u>52,090</u>
Departmental Cost Adjustments	-	-	-	-
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>828,697</u></u>	<u><u>3,698</u></u>	<u><u>832,395</u></u>	<u><u>832,395</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	430,926	-	430,926	-
Fringes Benefits	124,147	-	124,147	-
<u>Other Expenses and Cost</u>				
Operating Expenses	225,232	-	225,232	-
Major Equipment	-	-	-	-
Grants	3,810,935	3,810,935	-	-
<hr/>				
Departmental Expenditures	4,591,240	3,810,935	780,305	-
<u>Cost Adjustments</u>				
Deductions	(3,810,935)	(3,810,935)	-	-
<u>Departmental Cost Adjustments</u>				
-				
<hr/>				
Functional Cost	780,305	-	780,305	-
<u>Additions: 1st</u>				
Central Service Centers	48,392	-	48,392	-
<u>REALLOCATE ADMIN</u>				
-				
<hr/>				
Allocable Costs	828,697	-	828,697	-
Unallocated	-	-	-	-
1st Allocation	828,697	-	828,697	-
<u>Additions: 2nd</u>				
Central Service Centers	3,698	-	3,698	-
<u>REALLOCATE ADMIN</u>				
-				
<hr/>				
Allocable Costs	3,698	-	3,698	-
Unallocated	-	-	-	-
2nd Allocation	3,698	-	3,698	-
<hr/>				
Total Allocated	832,395	-	832,395	-

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

User Department	Total	Administration	Transportation
Veteran's Affairs	2,589	2,589	-
Youth Development Ctr	5,295	5,295	-
Children & Youth	9,872	9,872	-
Agency on Aging	3,596	3,596	-
MH/MR	3,163	3,163	-
Health Choices	516	516	-
Drug & Alcohol	350	350	-
Drug & Alcohol MLR	-	-	-
HSDf	56,543	56,543	-
HAP	32,918	32,918	-
MATP	24,798	24,798	-
State Food	430	430	-
CASSP	38,284	38,284	-
Hum Svcs County	82,890	82,890	-
Maint Juveniles	-	-	-
HMIS	9,480	9,480	-
FGDM	14,408	14,408	-
Other	7	7	-
<b>Subtotal</b>	<b>285,139</b>	<b>285,139</b>	<b>-</b>
<b>Direct Billed</b>	<b>547,256</b>	<b>547,256</b>	<b>-</b>
<b>Total</b>	<b>832,395</b>	<b>832,395</b>	<b>-</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Veteran's Affairs	1,959	0.311%	2,577		2,577	12	2,589
Youth Development Ctr	4,003	0.636%	5,271		5,271	24	5,295
Children & Youth	7,463	1.186%	9,828		9,828	44	9,872
Agency on Aging	2,717	0.432%	3,580		3,580	16	3,596
MH/MR	2,391	0.380%	3,149		3,149	14	3,163
Health Choices	391	0.062%	514		514	2	516
Drug & Alcohol	266	0.042%	348		348	2	350
HSDF	174,954	27.811%	230,469	(174,954)	55,515	1,028	56,543
HAP	101,872	16.193%	134,191	(101,872)	32,319	599	32,918
MATP	76,729	12.197%	101,076	(76,729)	24,347	451	24,798
State Food	1,327	0.211%	1,749	(1,327)	422	8	430
CASSP	118,464	18.831%	156,052	(118,464)	37,588	696	38,284
Hum Svcs County	62,646	9.958%	82,522		82,522	368	82,890
HMIS	29,326	4.662%	38,634	(29,326)	9,308	172	9,480
FGDM	44,584	7.087%	58,730	(44,584)	14,146	262	14,408
Other		0.000%	7		7	-	7
<hr/>							
Subtotal	629,092	100.000%	828,697	(547,256)	281,441	3,698	285,139
Second Allocation Total	629,092						
Direct Billed				547,256	547,256		547,256
Total	629,092	100.000%	828,697	-	828,697	3,698	832,395

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

Source: Human Services Time Studies

**York County, Pennsylvania**  
**Fleet Management**

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

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

2009 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	110,724		110,724	110,724
Deductions			-	
Major Equipment	-		-	
Grants	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	30,818	-	30,818	
Equipment Use	1,938	-	1,938	
Employee Benefits	46,004	1	46,005	
Liability Insurance	379	-	379	
Property Insurance	1,227	-	1,227	
Commissioners	942	80	1,022	
Solicitor	-	-	-	
Purchasing	1,250	94	1,344	
Controller	8,906	218	9,124	
Treasurer	133	6	139	
Human Services	-	-	-	
Fleet Management		6,088	6,088	
Training		-	-	
Total Allocated Additions	<u>95,009</u>	<u>6,564</u>	<u>101,573</u>	<u>101,573</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>205,733</u></u>	<u><u>6,564</u></u>	<u><u>212,297</u></u>	<u><u>212,297</u></u>

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

	Total	General and Administration	Vehicle Maintenance		
<b>Wages and Benefits</b>					
Salaries & Wages	61,763	-	61,763		
<b>Other Expenses and Cost</b>					
Special Training & Staff Development	690		690		
Telephone	162		162		
Assoc Dues	510		510		
Maintenance & Repairs	-				
Travel Food & Lodging	29		29		
Vehicle Insurance	2,500		2,500		
Gas & Oil	5,278		5,278		
Maintenance - Vehicle	22,149		22,149		
Contract Services	4,832		4,832		
Tools & Equipment	3,482		3,482		
Office supplies	374		374		
Welding Supplies	426		426		
Maintenance Supplies	7,951		7,951		
Uniform Allowance	578		578		
Major Equipment	-				
Departmental Expenditures	110,724	-	110,724	-	-
<b>Cost Adjustments</b>					
Deductions	-	-			
<b>Departmental Cost Adjustments</b>					
Functional Cost	110,724	-	110,724	-	-
Additions: 1st Central Service Centers	95,009	-	95,009		
REALLOCATE ADMIN		-		-	-
Allocable Costs	205,733	-	205,733	-	-
Unallocated	-				
1st Allocation	205,733	-	205,733	-	-
Additions: 2nd Central Service Centers	6,564	-	6,564		
REALLOCATE ADMIN		-		-	-
Allocable Costs	6,564	-	6,564	-	-
Unallocated	-				
2nd Allocation	6,564	-	6,564	-	-
<b>Total Allocated</b>	<b>212,297</b>	<b>-</b>	<b>212,297</b>	<b>-</b>	<b>-</b>

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

User Department	Total	Vehicle Maintenance	
Govt Center	2,434	2,434	-
Fleet Management	6,088	6,088	-
Weights & Measurers	1,258	1,258	-
Traffic Safety	1,258	1,258	-
Veteran's Affairs	1,258	1,258	-
Sheriff	38,971	38,971	-
Coroner	2,514	2,514	-
Public Defender	-	-	-
District Attorney	16,342	16,342	-
Juvenile Probation	6,287	6,287	-
Adult Probation	5,029	5,029	-
Youth Development Ctr	1,258	1,258	-
Maint Adults	-	-	-
Prison	16,342	16,342	-
Public Safety	-	-	-
EMA	6,287	6,287	-
Radiation Act	-	-	-
HazMat	-	-	-
Parks	30,171	30,171	-
AG Land Pres	-	-	-
Planning	-	-	-
Coop Extension	6,287	6,287	-
Pleasant Acres	11,313	11,313	-
Human Services MLR	-	-	-
Children & Youth	16,342	16,342	-
Children & Youth MLR	-	-	-
E-911	8,799	8,799	-
E-911 Maintenance	-	-	-
Liquid Fuels	6,287	6,287	-
MH/MR	2,514	2,514	-
Weatherization	1,258	1,258	-
Drug & Alcohol MLR	-	-	-
Other	3,964	3,964	-
<b>Subtotal</b>	<b>212,297</b>	<b>212,297</b>	<b>-</b>
Direct Billed	-	-	-
<b>Total</b>	<b>212,297</b>	<b>212,297</b>	<b>-</b>

**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	0.592%	1,218		1,218		1,218
Govt Center	2.00	1.183%	2,434		2,434		2,434
County Annex	1.00	0.592%	1,218		1,218		1,218
Fleet Management	5.00	2.959%	6,088		6,088		6,088
Weights & Measurers	1.00	0.592%	1,218		1,218	40	1,258
Traffic Safety	1.00	0.592%	1,218		1,218	40	1,258
Veteran's Affairs	1.00	0.592%	1,218		1,218	40	1,258
Sheriff	31.00	18.343%	37,738		37,738	1,233	38,971
Coroner	2.00	1.183%	2,434		2,434	80	2,514
District Attorney	13.00	7.692%	15,825		15,825	517	16,342
Juvenile Probation	5.00	2.959%	6,088		6,088	199	6,287
Adult Probation	4.00	2.367%	4,870		4,870	159	5,029
Youth Development Ctr	1.00	0.592%	1,218		1,218	40	1,258
Prison	13.00	7.692%	15,825		15,825	517	16,342
EMA	5.00	2.959%	6,088		6,088	199	6,287
Parks	24.00	14.201%	29,216		29,216	955	30,171
Conservation	9.00	5.325%	10,955		10,955	358	11,313
Planning	-	0.000%	-		-	-	-
Coop Extension	5.00	2.959%	6,088		6,088	199	6,287
Pleasant Acres	9.00	5.325%	10,955		10,955	358	11,313
Children & Youth	13.00	7.692%	15,825		15,825	517	16,342
E-911	7.00	4.142%	8,521		8,521	278	8,799
Liquid Fuels	5.00	2.959%	6,088		6,088	199	6,287
Agency on Aging	4.00	2.367%	4,870		4,870	159	5,029
MH/MR	2.00	1.183%	2,434		2,434	80	2,514
Weatherization	1.00	0.592%	1,218		1,218	40	1,258
CDBG	1.00	0.592%	1,218		1,218	40	1,258
Other	3.00	1.775%	3,647		3,647	317	3,964
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Subtotal	169	100.000%	205,733	-	205,733	6,564	212,297
Second Allocation Total	165						
Direct Billed							
Total	169	100.000%	205,733	-	205,733	6,564	212,297

(A) Alloc basis: Number of Vehicles By Department

Source: Controllers Office

**York County, Pennsylvania  
Training**

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

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

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

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

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

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