

**York County, Pennsylvania  
Administration Building**

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

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

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

In April of 2008, the rest of the departments in this building have moved out.

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

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	27,896		27,896	27,896
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Property Insurance	18	-	18	
Retirement Administration	-	-	-	
County Maintenance	1,556	685	2,241	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	-	271	271	
Commissioners	-	12	12	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	-	140	140	
Treasurer	-	2	2	
Human Resources	-	-	-	
Payroll Office	-	-	-	
Central Telephone	-	-	-	
Print Shop	-	-	-	
Archives	-	-	-	
Risk Management	-	-	-	
Human Services	-	-	-	
Fleet Management	-	-	-	
Training	-	-	-	
Total Allocated Additions	<u>1,574</u>	<u>1,110</u>	<u>2,684</u>	<u>2,684</u>
Departmental Cost Adjustments				
Security Services	-	-	-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>29,470</u></u>	<u><u>1,110</u></u>	<u><u>30,580</u></u>	<u><u>30,580</u></u>



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

	Total	General and Administration	Admin Building
Allocable Costs	29,470	-	29,470
Unallocated	-		
1st Allocation	29,470	-	29,470
 Additions: 2nd Central Service Centers	 1,110	 1,110	
 REALLOCATE ADMIN		 (1,110)	 1,110
Allocable Costs	1,110	-	1,110
Unallocated	-		
2nd Allocation	1,110	-	1,110
 Total Allocated	 30,580	 -	 30,580

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

User Department	Total	Admin Building
County Maintenance	12,097	12,097
Traffic Safety Mlr	18,483	18,483
Other	-	-
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Subtotal	30,580	30,580
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Total	30,580	30,580

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	2,190	41.050%	12,097		12,097		12,097
Traffic Safety Mir	3,145	58.950%	17,373		17,373	1,110	18,483
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Subtotal	5,335	100.000%	29,470	-	29,470	1,110	30,580
Second Allocation Total	3,145						
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Total	5,335	100.000%	29,470	-	29,470	1,110	30,580

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

Source: Maintenance Department

**York County, Pennsylvania  
Information Services**

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

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

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

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

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

2008 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	1,540,623		1,540,623	1,540,623
Deductions			-	
Capital Outlay	(131,547)		(131,547)	
			-	
Total Deductions	(131,547)	-	(131,547)	(131,547)
Allocated Additions				
Building Use	125,124	-	125,124	
Equipment Use	113,480	-	113,480	
Employee Benefits	310,733	173	310,906	
Liability Insurance	2,434	-	2,434	
Property Insurance	3,012	10	3,022	
Retirement Administration	5,146	20	5,166	
Admin Building	-	-	-	
Information Services		213,671	213,671	
Commissioners		1,410	1,410	
Solicitor		9,335	9,335	
Purchasing		11,845	11,845	
Controller		8,098	8,098	
Treasurer		781	781	
Human Resources		7,855	7,855	
Payroll Office		1,442	1,442	
Central Telephone		2,338	2,338	
Print Shop		-	-	
Archives		72	72	
Risk Management		1,394	1,394	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>669,334</u>	<u>269,331</u>	<u>938,665</u>	<u>938,665</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>2,078,410</u></u>	<u><u>269,331</u></u>	<u><u>2,347,741</u></u>	<u><u>2,347,741</u></u>

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

	Total	General & Administration	Operations	Program/Tech	Help Desk
<u>Wages and Benefits</u>					
Salaries & Wages	847,081	128,205	40,617	643,953	34,306
<u>Other Expenses and Cost</u>					
Telephone	9,859	1,492	473	7,495	399
Training	2,276	344	109	1,730	92
Printing	6,918	1,047	332	5,259	280
Travel	3,046	461	146	2,316	123
Contract Services	483,634	73,198	23,190	367,660	19,587
Maintenance & Repairs	-	-	-	-	-
Postage	30	5	1	23	1
Advertising	484	73	23	368	20
Office Supplies	1,531	232	73	1,164	62
Computer Forms	(871)	(132)	(42)	(662)	(35)
Materials/Supply	-	-	-	-	-
Office Equipment	54,950	8,317	2,635	41,773	2,225
Pamphlet	143	22	7	109	6
Professional Services	(5)	(1)	(0)	(4)	(0)
Capital Outlay	131,547	131,547	-	-	-
Departmental Expenditures	1,540,623	344,809	67,564	1,071,183	57,066
<u>Cost Adjustments</u>					
Deductions	(131,547)	(131,547)	-	-	-
Departmental Cost Adjustments	-	-	-	-	-
Functional Cost	1,409,076	213,262	67,564	1,071,183	57,066

**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	669,334	669,334			
REALLOCATE ADMIN		(882,596)	49,867	790,610	42,119
Allocable Costs Unallocated	2,078,410	-	117,432	1,861,793	99,185
1st Allocation	2,078,410	-	117,432	1,861,793	99,185
Additions: 2nd Central Service Centers	269,331	269,331			
REALLOCATE ADMIN		(269,331)	15,217	241,261	12,853
Allocable Costs Unallocated	269,331	-	15,217	241,261	12,853
2nd Allocation	269,331	-	15,217	241,261	12,853
Total Allocated	2,347,741	-	132,649	2,103,054	112,038

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

User Department	Total	Operations	Program/Tech	Help Desk
County Maintenance	36,020	-	35,039	981
Govt Center	136	1	-	135
County Annex	135	-	-	135
Admin Building	271	-	-	271
Information Services	213,671	41,890	166,742	5,039
Commissioners	29,292	-	28,445	847
Solicitor	3,467	-	3,391	76
Purchasing	5,032	-	4,840	192
Controller	266,170	82,117	183,129	924
Treasurer	60,610	2,775	56,679	1,156
Human Resources	55,998	-	55,036	962
Payroll Office	25,422	-	23,458	1,964
Archives	9,538	-	8,999	539
Risk Management	6,761	-	6,376	385
Human Services	35,836	-	34,565	1,271
Fleet Management	-	-	-	-
Training	-	-	-	-
Voter Registration	13,972	-	12,816	1,156
Tax Assessment	93,905	-	90,478	3,427
Weights & Measurers	495	-	341	154
Recorder of Deeds	14,792	-	14,330	462
Traffic Safety	2,520	-	2,174	346
Veteran's Affairs	49,497	-	49,151	346
Register of Wills	22,752	-	21,559	1,193
Sheriff	99,402	26	94,485	4,891
Coroner	6,423	-	6,269	154
Prothonotary	53,541	1,832	49,130	2,579
Clerk Courts	132,031	1,964	127,218	2,849
Public Defender	35,020	-	33,479	1,541
District Attorney	104,985	-	98,323	6,662
Courts	165,686	26	155,302	10,358
District Justices	7,971	-	-	7,971

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

User Department	Total	Operations	Program/Tech	Help Desk
Divorce Masters	22,916	-	22,261	655
Juvenile Probation	66,618	-	62,074	4,544
Adult Probation	99,485	-	94,209	5,276
Youth Development Ctr	1,579	-	-	1,579
Prison	81,310	-	74,185	7,125
Public Safety	149	-	149	-
EMA	704	-	704	-
Parks	12,673	-	10,940	1,733
AG Land Pres	3,314	-	3,005	309
Pleasant Acres	94,115	-	87,683	6,432
Children & Youth	165,012	1,964	153,575	9,473
E-911	725	-	725	-
SC Training Ctr	33,094	-	33,094	-
Agency on Aging	10,367	-	6,632	3,735
MH/MR	134,356	-	123,998	10,358
Health Choices	5,218	-	4,756	462
Domestic Relations	7,549	52	7,421	76
Drug & Alcohol	20,359	-	19,512	847
Other	36,762	2	36,292	468
<b>Subtotal</b>	<b>2,347,741</b>	<b>132,649</b>	<b>2,103,054</b>	<b>112,038</b>
<b>Total</b>	<b>2,347,741</b>	<b>132,649</b>	<b>2,103,054</b>	<b>112,038</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	1,922	35.6720%	41,890		41,890		41,890
Controller	3,136	58.2030%	68,349		68,349	13,768	82,117
Treasurer	106	1.9670%	2,310		2,310	465	2,775
Sheriff	1	0.0190%	22		22	4	26
Prothonotary	70	1.2990%	1,525		1,525	307	1,832
Clerk Courts	75	1.3920%	1,635		1,635	329	1,964
Courts	1	0.0190%	22		22	4	26
Children & Youth	75	1.3920%	1,635		1,635	329	1,964
Domestic Relations	2	0.0370%	43		43	9	52
Other		0.0000%	(0)		(0)	2	2
<b>Subtotal</b>	<b>5,388</b>	<b>100.001%</b>	<b>117,432</b>	<b>-</b>	<b>117,432</b>	<b>15,217</b>	<b>132,649</b>
<b>Second Allocation Total</b>	<b>3,466</b>						
<b>Total</b>	<b>5,388</b>	<b>100.000%</b>	<b>117,432</b>	<b>-</b>	<b>117,432</b>	<b>15,217</b>	<b>132,649</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	135.99	1.882%	35,039		35,039		35,039
Govt Center		0.000%	-		-		-
Information Services	647.13	8.956%	166,742		166,742		166,742
Commissioners	96.38	1.334%	24,836		24,836	3,609	28,445
Solicitor	11.50	0.159%	2,960		2,960	431	3,391
Purchasing	16.39	0.227%	4,226		4,226	614	4,840
Controller	620.50	8.588%	159,891		159,891	23,238	183,129
Treasurer	192.07	2.658%	49,486		49,486	7,193	56,679
Human Resources	186.46	2.581%	48,053		48,053	6,983	55,036
Payroll Office	79.51	1.100%	20,480		20,480	2,978	23,458
Archives	30.50	0.422%	7,857		7,857	1,142	8,999
Risk Management	21.59	0.299%	5,567		5,567	809	6,376
Human Services	117.10	1.621%	30,180		30,180	4,385	34,565
Fleet Management		0.000%	-		-	-	-
Voter Registration	43.44	0.601%	11,189		11,189	1,627	12,816
Tax Assessment	306.58	4.243%	78,996		78,996	11,482	90,478
Weights & Measurers	1.15	0.016%	298		298	43	341
Recorder of Deeds	48.57	0.672%	12,511		12,511	1,819	14,330
Traffic Safety	7.34	0.102%	1,899		1,899	275	2,174
Veteran's Affairs	166.53	2.305%	42,914		42,914	6,237	49,151
Register of Wills	73.07	1.011%	18,823		18,823	2,736	21,559
Sheriff	320.13	4.431%	82,496		82,496	11,989	94,485
Coroner	21.24	0.294%	5,474		5,474	795	6,269
Prothonotary	166.45	2.304%	42,896		42,896	6,234	49,130
Clerk Courts	431.05	5.966%	111,075		111,075	16,143	127,218
Public Defender	113.47	1.570%	29,230		29,230	4,249	33,479
District Attorney	333.13	4.611%	85,847		85,847	12,476	98,323
Courts	526.24	7.283%	135,594		135,594	19,708	155,302
Divorce Masters	75.41	1.044%	19,437		19,437	2,824	22,261
Juvenile Probation	210.32	2.911%	54,197		54,197	7,877	62,074
Adult Probation	319.23	4.418%	82,254		82,254	11,955	94,209
Prison	251.35	3.479%	64,772		64,772	9,413	74,185
Public Safety	0.50	0.007%	130		130	19	149
EMA	2.40	0.033%	614		614	90	704
Parks	37.10	0.513%	9,551		9,551	1,389	10,940
AG Land Pres	10.16	0.141%	2,625		2,625	380	3,005
Pleasant Acres	297.09	4.112%	76,557		76,557	11,126	87,683
Children & Youth	520.39	7.202%	134,086		134,086	19,489	153,575
E-911	2.45	0.034%	633		633	92	725
Community Services	0.30	0.004%	74		74	11	85
SC Training Ctr	112.11	1.552%	28,895		28,895	4,199	33,094
Agency on Aging	22.49	0.311%	5,790		5,790	842	6,632
MH/MR	420.16	5.815%	108,263		108,263	15,735	123,998

**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	16.14	0.223%	4,152		4,152	604	4,756
Domestic Relations	25.16	0.348%	6,479		6,479	942	7,421
Drug & Alcohol	66.14	0.915%	17,035		17,035	2,477	19,512
Other	122.88	1.702%	31,690		31,690	4,602	36,292
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Subtotal	7,225	100.000%	1,861,793	-	1,861,793	241,261	2,103,054
Second Allocation Total	6,442						
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Total	7,225	100.000%	1,861,793	-	1,861,793	241,261	2,103,054

(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	0.989%	981		981		981
Govt Center	4	0.136%	135		135		135
County Annex	4	0.136%	135		135		135
Admin Building	8	0.273%	271		271		271
Information Services	149	5.080%	5,039		5,039		5,039
Commissioners	22	0.750%	744		744	103	847
Solicitor	2	0.068%	67		67	9	76
Purchasing	5	0.170%	169		169	23	192
Controller	24	0.818%	811		811	113	924
Treasurer	30	1.023%	1,015		1,015	141	1,156
Human Resources	25	0.852%	845		845	117	962
Payroll Office	51	1.739%	1,725		1,725	239	1,964
Archives	14	0.477%	473		473	66	539
Risk Management	10	0.341%	338		338	47	385
Human Services	33	1.125%	1,116		1,116	155	1,271
Voter Registration	30	1.023%	1,015		1,015	141	1,156
Tax Assessment	89	3.034%	3,009		3,009	418	3,427
Weights & Measurers	4	0.136%	135		135	19	154
Recorder of Deeds	12	0.409%	406		406	56	462
Traffic Safety	9	0.307%	304		304	42	346
Veteran's Affairs	9	0.307%	304		304	42	346
Register of Wills	31	1.057%	1,048		1,048	145	1,193
Sheriff	127	4.330%	4,295		4,295	596	4,891
Coroner	4	0.136%	135		135	19	154
Prothonotary	67	2.284%	2,265		2,265	314	2,579
Clerk Courts	74	2.523%	2,502		2,502	347	2,849
Public Defender	40	1.364%	1,353		1,353	188	1,541
District Attorney	173	5.898%	5,850		5,850	812	6,662
Courts	269	9.171%	9,096		9,096	1,262	10,358
District Justices	207	7.058%	7,000		7,000	971	7,971
Divorce Masters	17	0.580%	575		575	80	655
Juvenile Probation	118	4.023%	3,990		3,990	554	4,544
Adult Probation	137	4.671%	4,633		4,633	643	5,276
Youth Development Ctr	41	1.398%	1,387		1,387	192	1,579
Prison	185	6.308%	6,257		6,257	868	7,125
Parks	45	1.534%	1,522		1,522	211	1,733
AG Land Pres	8	0.273%	271		271	38	309
Pleasant Acres	167	5.694%	5,648		5,648	784	6,432

**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	246	8.387%	8,319		8,319	1,154	9,473
Agency on Aging	97	3.307%	3,280		3,280	455	3,735
MH/MR	269	9.171%	9,096		9,096	1,262	10,358
Health Choices	12	0.409%	406		406	56	462
Domestic Relations	2	0.068%	67		67	9	76
Drug & Alcohol	22	0.750%	744		744	103	847
Other	12	0.409%	409		409	59	468
Subtotal	2,933	99.994%	99,185	-	99,185	12,853	112,038
Second Allocation Total	2,739						
<b>Total</b>	<b>2,933</b>	<b>100.000%</b>	<b>99,185</b>	<b>-</b>	<b>99,185</b>	<b>12,853</b>	<b>112,038</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 2008.

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

2008 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	606,161		606,161	606,161
Deductions			-	
Capital Outlay	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	51,841	-	51,841	
Equipment Use	4,190	-	4,190	
Employee Benefits	286,252	159	286,411	
Liability Insurance	1,252	-	1,252	
Property Insurance	1,276	5	1,281	
Retirement Administration	2,312	9	2,321	
Information Services	25,580	3,712	29,292	
Commissioners		1,964	1,964	
Solicitor		21,781	21,781	
Purchasing		1,092	1,092	
Controller		19,726	19,726	
Treasurer		15,458	15,458	
Human Resources		3,532	3,532	
Payroll Office		650	650	
Central Telephone		1,019	1,019	
Print Shop		-	-	
Archives		2,929	2,929	
Risk Management		627	627	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>421,480</u>	<u>77,526</u>	<u>499,006</u>	<u>499,006</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>1,027,641</u></u>	<u><u>77,526</u></u>	<u><u>1,105,167</u></u>	<u><u>1,105,167</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	550,032	30,284	42,398	49,214		428,136
<u>Other Expenses and Cost</u>						
Advertising	4,161					4,161
Postage	47	3	4	4	-	37
Telephone	4,964	273	383	444	-	3,864
Assoc Dues	15,127	833	1,166	1,353	-	11,775
Printing	6,021	332	464	539	-	4,687
Travel	1,858	102	143	166	-	1,446
Contracted Services	3,336	184	257	298	-	2,597
Parking	2,030	112	156	182	-	1,580
Office Equipment	5,959	328	459	533	-	4,638
Subscriptions	3,755	207	289	336	-	2,923
Equipment Rental	1,398	77	108	125	-	1,088
Office Supplies	6,018	331	464	538	-	4,684
Maintenance & Repairs	263	14	20	24	-	205
Premium & Deputation Bond		-	-	-	-	-
Professional Services		-	-	-	-	-
Offcl Function	1,192					1,192
Capital Outlay	-					
Departmental Expenditures	606,161	33,080	46,312	53,757	-	473,012
<u>Cost Adjustments</u>						
Deductions	-	-				
Departmental Cost Adjustments	-					
Functional Cost	606,161	33,080	46,312	53,757	-	473,012

**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	421,480	421,480				
REALLOCATE ADMIN		(454,560)	36,735	42,639	-	375,186
Allocable Costs	1,027,641	-	83,047	96,396	-	848,198
Unallocated	(848,198)					(848,198)
1st Allocation	179,443	-	83,047	96,396	-	-
Additions: 2nd Central Service Centers	77,526	77,526				
REALLOCATE ADMIN		(77,526)	6,324	7,341	-	63,861
Allocable Costs	77,526	-	6,324	7,341	-	63,861
Unallocated	(63,861)					(63,861)
2nd Allocation	13,665	-	6,324	7,341	-	-
Total Allocated	193,108	-	89,371	103,737	-	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Employee Benefits	1,088	1,088	-	-
Liability Insurance	1	1	-	-
Property Insurance	6	6	-	-
Retirement Administration	121	42	79	-
County Maintenance	3,277	1,934	1,343	-
Govt Center	849	493	356	-
County Annex	518	281	237	-
Satellite Building	90	90	-	-
Admin Building	12	12	-	-
Information Services	1,410	621	789	-
Commissioners	1,964	1,608	356	-
Solicitor	267	182	85	-
Purchasing	602	474	128	-
Controller	790	236	554	-
Treasurer	906	607	299	-
Human Resources	838	412	426	-
Payroll Office	219	91	128	-
Central Telephone	334	206	128	-
Print Shop	-	-	-	-
Archives	638	382	256	-
Risk Management	226	141	85	-
Human Services	1,213	787	426	-
Fleet Management	915	745	170	-
Training	-	-	-	-
Voter Registration	2,932	2,633	299	-
Tax Assessment	1,828	508	1,320	-
Weights & Measurers	154	69	85	-
Tax Collectors	1,073	50	1,023	-
Tax Claims	1,904	1,904	-	-
Recorder of Deeds	895	341	554	-
Traffic Safety	605	435	170	-
Traffic Safety Mlr	-	-	-	-
Veteran's Affairs	1,031	817	214	-
Register of Wills	677	293	384	-
Sheriff	6,105	1,675	4,430	-
Coroner	609	439	170	-
Prothonotary	1,741	718	1,023	-
Clerk Courts	2,085	424	1,661	-
Public Defender	1,867	547	1,320	-

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
District Attorney	7,345	3,852	3,493	-
Courts	8,702	5,167	3,535	-
District Justices	6,709	3,046	3,663	-
Constables	5,780	5,780	-	-
Divorce Masters	302	132	170	-
Controlled Subst	882	882	-	-
Juvenile Probation	4,274	1,633	2,641	-
Adult Probation	4,947	1,070	3,877	-
Youth Development Ctr	3,325	1,067	2,258	-
Maint Adults	103	103	-	-
Prison	21,989	3,671	18,318	-
Public Safety	145	102	43	-
EMA	725	426	299	-
Radiation Act	91	91	-	-
HazMat	315	315	-	-
Parks	3,914	2,423	1,491	-
Conservation	882	242	640	-
AG Land Pres	319	149	170	-
Planning	8	8	-	-
Coop Extension	668	199	469	-
Pleasant Acres	28,364	6,595	21,769	-
Human Services MLR	-	-	-	-
Children & Youth	13,716	8,135	5,581	-
Children & Youth MLR	-	-	-	-
E-911	6,820	2,347	4,473	-
Community Services	-	-	-	-
Liquid Fuels	225	225	-	-
SC Training Ctr	-	-	-	-
Agency on Aging	9,367	6,683	2,684	-
Aging MLR	-	-	-	-
MH/MR	11,620	5,911	5,709	-
MH/MR MLR	-	-	-	-
Health Choices	2,361	2,062	299	-
Health Choices MLR	-	-	-	-
Domestic Relations	4,057	904	3,153	-
Domestic Relations MLR	-	-	-	-
Weatherization	295	295	-	-
CDBG	682	682	-	-
Afford Housing	-	-	-	-

2008 Actual

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

User Department	Total	Budget	Co-Wide Admin	Solicitor
Retirement Fund	813	813	-	-
Hum Svcs County	-	-	-	-
Other	1,361	1,368	(7)	-
Subtotal	193,108	89,371	103,737	-
Total	193,108	89,371	103,737	-

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	1,993	1.310%	1,088		1,088		1,088
Liability Insurance	1	0.001%	1		1		1
Property Insurance	11	0.007%	6		6		6
Retirement Administration	78	0.051%	42		42		42
County Maintenance	3,544	2.329%	1,934		1,934		1,934
Govt Center	904	0.594%	493		493		493
County Annex	514	0.338%	281		281		281
Satellite Building	165	0.108%	90		90		90
Admin Building	21	0.014%	12		12		12
Information Services	1,138	0.748%	621		621		621
Commissioners	2,946	1.936%	1,608		1,608		1,608
Solicitor	308	0.202%	168		168	14	182
Purchasing	803	0.528%	438		438	36	474
Controller	398	0.262%	218		218	18	236
Treasurer	1,029	0.676%	561		561	46	607
Human Resources	698	0.459%	381		381	31	412
Payroll Office	154	0.101%	84		84	7	91
Central Telephone	348	0.229%	190		190	16	206
Print Shop	-	0.000%	-		-	-	-
Archives	646	0.425%	353		353	29	382
Risk Management	238	0.156%	130		130	11	141
Human Services	1,332	0.875%	727		727	60	787
Fleet Management	1,260	0.828%	688		688	57	745
Voter Registration	4,459	2.930%	2,433		2,433	200	2,633
Tax Assessment	860	0.565%	469		469	39	508
Weights & Measurers	117	0.077%	64		64	5	69
Tax Collectors	83	0.055%	46		46	4	50
Tax Claims	3,223	2.118%	1,759		1,759	145	1,904
Recorder of Deeds	576	0.379%	315		315	26	341
Traffic Safety	737	0.484%	402		402	33	435
Veteran's Affairs	1,383	0.909%	755		755	62	817
Register of Wills	496	0.326%	271		271	22	293
Sheriff	2,837	1.864%	1,548		1,548	127	1,675
Coroner	744	0.489%	406		406	33	439
Prothonotary	1,214	0.798%	663		663	55	718
Clerk Courts	719	0.472%	392		392	32	424
Public Defender	926	0.608%	505		505	42	547
District Attorney	6,523	4.286%	3,559		3,559	293	3,852
Courts	8,748	5.749%	4,774		4,774	393	5,167
District Justices	5,157	3.389%	2,814		2,814	232	3,046
Constables	9,786	6.431%	5,341		5,341	439	5,780
Divorce Masters	224	0.147%	122		122	10	132
Controlled Subst	1,493	0.981%	815		815	67	882

**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	2,765	1.817%	1,509		1,509	124	1,633
Adult Probation	1,813	1.191%	989		989	81	1,070
Youth Development Ctr	1,807	1.187%	986		986	81	1,067
Maint Adults	173	0.114%	95		95	8	103
Prison	6,215	4.084%	3,392		3,392	279	3,671
Public Safety	172	0.113%	94		94	8	102
EMA	721	0.474%	394		394	32	426
Radiation Act	154	0.101%	84		84	7	91
HazMat	533	0.350%	291		291	24	315
Parks	4,102	2.696%	2,239		2,239	184	2,423
Conservation	411	0.270%	224		224	18	242
AG Land Pres	252	0.166%	138		138	11	149
Planning	14	0.009%	7		7	1	8
Coop Extension	337	0.221%	184		184	15	199
Pleasant Acres	11,167	7.338%	6,094		6,094	501	6,595
Children & Youth	13,775	9.052%	7,517		7,517	618	8,135
E-911	3,975	2.612%	2,169		2,169	178	2,347
Community Services	-	0.000%	-		-	-	-
Liquid Fuels	381	0.250%	208		208	17	225
Agency on Aging	11,315	7.435%	6,175		6,175	508	6,683
MH/MR	10,009	6.577%	5,462		5,462	449	5,911
Health Choices	3,491	2.294%	1,905		1,905	157	2,062
Domestic Relations	1,531	1.006%	835		835	69	904
Weatherization	501	0.329%	273		273	22	295
CDBG	1,155	0.759%	630		630	52	682
Afford Housing		0.000%	-		-	-	-
Retirement Fund	1,376	0.904%	751		751	62	813
Drug & Alcohol	2,172	1.427%	1,185		1,185	98	1,283
Maint Juveniles	707	0.465%	386		386	32	418
Other	2,320	1.525%	1,264		1,264	104	1,368
<hr/>							
Subtotal	152,178	100.000%	83,047	-	83,047	6,324	89,371
Second Allocation Total	140,863						
<hr/>							
Total	152,178	100.000%	83,047	-	83,047	6,324	89,371

(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	2.00	0.082%	79		79		79
County Maintenance	34.00	1.393%	1,343		1,343		1,343
Govt Center	9.00	0.369%	356		356		356
County Annex	6.00	0.246%	237		237		237
Information Services	20.00	0.819%	789		789		789
Commissioners	9.00	0.369%	356		356		356
Solicitor	2.00	0.082%	79		79	6	85
Purchasing	3.00	0.123%	119		119	9	128
Controller	13.00	0.533%	514		514	40	554
Treasurer	7.00	0.287%	277		277	22	299
Human Resources	10.00	0.410%	395		395	31	426
Payroll Office	3.00	0.123%	119		119	9	128
Central Telephone	3.00	0.123%	119		119	9	128
Print Shop	-	0.000%	-		-	-	-
Archives	6.00	0.246%	237		237	19	256
Risk Management	2.00	0.082%	79		79	6	85
Human Services	10.00	0.410%	395		395	31	426
Fleet Management	4.00	0.164%	158		158	12	170
Training		0.000%	-		-	-	-
Voter Registration	7.00	0.287%	277		277	22	299
Tax Assessment	31.00	1.270%	1,224		1,224	96	1,320
Weights & Measurers	2.00	0.082%	79		79	6	85
Tax Collectors	24.00	0.983%	948		948	75	1,023
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	13.00	0.533%	514		514	40	554
Traffic Safety	4.00	0.164%	158		158	12	170
Veteran's Affairs	5.00	0.205%	198		198	16	214
Register of Wills	9.00	0.369%	356		356	28	384
Sheriff	104.00	4.261%	4,107		4,107	323	4,430
Coroner	4.00	0.164%	158		158	12	170
Prothonotary	24.00	0.983%	948		948	75	1,023
Clerk Courts	39.00	1.598%	1,540		1,540	121	1,661
Public Defender	31.00	1.270%	1,224		1,224	96	1,320
District Attorney	82.00	3.359%	3,238		3,238	255	3,493
Courts	83.00	3.400%	3,277		3,277	258	3,535
District Justices	86.00	3.523%	3,396		3,396	267	3,663
Divorce Masters	4.00	0.164%	158		158	12	170
Juvenile Probation	62.00	2.540%	2,448		2,448	193	2,641
Adult Probation	91.00	3.728%	3,594		3,594	283	3,877

**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
Youth Development Ctr	53.00	2.171%	2,093		2,093	165	2,258
Prison	430.00	17.616%	16,981		16,981	1,337	18,318
Public Safety	1.00	0.041%	40		40	3	43
EMA	7.00	0.287%	277		277	22	299
Parks	35.00	1.434%	1,382		1,382	109	1,491
Conservation	15.00	0.615%	593		593	47	640
AG Land Pres	4.00	0.164%	158		158	12	170
Coop Extension	11.00	0.451%	435		435	34	469
Pleasant Acres	511.00	20.934%	20,180		20,180	1,589	21,769
Children & Youth	131.00	5.367%	5,174		5,174	407	5,581
E-911	105.00	4.302%	4,147		4,147	326	4,473
Agency on Aging	63.00	2.581%	2,488		2,488	196	2,684
MH/MR	134.00	5.490%	5,292		5,292	417	5,709
Health Choices	7.00	0.287%	277		277	22	299
Domestic Relations	74.00	3.032%	2,923		2,923	230	3,153
Drug & Alcohol	12.00	0.492%	474		474	37	511
Other		0.000%	(11)		(11)	4	(7)
<hr/>							
Subtotal	2,441	100.000%	96,396	-	96,396	7,341	103,737
Second Allocation Total	2,361						
<hr/>							
Total	2,441	100.000%	96,396	-	96,396	7,341	103,737

(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 2008.

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

2008 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	408,661		408,661	408,661
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	9,237	-	9,237	
Equipment Use	27	-	27	
Employee Benefits	68,894	37	68,931	
Liability Insurance	378	-	378	
Property Insurance	227	1	228	
Retirement Administration	515	2	517	
Information Services	3,027	440	3,467	
Commissioners	247	20	267	
Solicitor		1,878	1,878	
Purchasing		330	330	
Controller		2,128	2,128	
Treasurer		31	31	
Human Resources		788	788	
Payroll Office		169	169	
Central Telephone		120	120	
Print Shop		-	-	
Archives		-	-	
Risk Management		140	140	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>91,243</u>	<u>6,951</u>	<u>98,194</u>	<u>98,194</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>499,904</u></u>	<u><u>6,951</u></u>	<u><u>506,855</u></u>	<u><u>506,855</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	207,366		207,366		
<u>Other Expenses and Cost</u>					
Postage	390		390		
Telephone	610		610		
Training	972		972		
Assoc Dues	335		335		
Travel	569		569		
Prothonotary	127		127		
Contracted Services	1,817		1,817		
Professional Services	188,752			188,752	
Advertising	961		961		
Transcripts	6,056		6,056		
Pamphlet Subscriptions	112		112		
Office Supplies	564		564		
Printing	30		30		
Parking	-				
Office Equipment	-				
Capital Outlay	-				
	-				
	-				
	-				
Departmental Expenditures	408,661	-	219,909	188,752	-
<u>Cost Adjustments</u>					
Deductions	-	-			
Departmental Cost Adjustments	-				
Functional Cost	408,661	-	219,909	188,752	-
Additions: 1st Central Service Centers	91,243	91,243			
REALLOCATE ADMIN		(91,243)	91,243	-	-
Allocable Costs	499,904	-	311,152	188,752	-
Unallocated	-				-
1st Allocation	499,904	-	311,152	188,752	-

2008 Actual

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

	Total	General & Administration	Legal Counsel	Other Legal Counsel	General Government
Additions: 2nd Central Service Centers	6,951	6,951			
REALLOCATE ADMIN		(6,951)	6,951	-	-
Allocable Costs	6,951	-	6,951	-	-
Unallocated	-				
2nd Allocation	6,951	-	6,951	-	-
Total Allocated	506,855	-	318,103	188,752	-

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

User Department	Total	Legal Counsel	Other Legal Counsel
County Maintenance	27,673	12,446	15,227
Information Services	9,335	9,335	-
Commissioners	21,781	21,781	-
Purchasing	6,385	6,385	-
Controller	12,769	12,769	-
Treasurer	6,385	6,385	-
Human Resources	9,577	9,577	-
Archives	3,193	3,193	-
Risk Management	3,193	3,193	-
Human Services	9,577	9,577	-
Voter Registration	15,962	15,962	-
Tax Assessment	3,193	3,193	-
Sheriff	13,641	9,577	4,064
Coroner	3,193	3,193	-
Prothonotary	9,577	9,577	-
Public Defender	3,193	3,193	-
District Attorney	15,927	12,769	3,158
Courts	19,154	19,154	-
Juvenile Probation	3,193	3,193	-
Adult Probation	3,240	3,193	47
Youth Development Ctr	9,577	9,577	-
Prison	24,964	19,154	5,810
EMA	9,577	9,577	-
Parks	167,864	15,962	151,902
AG Land Pres	3,193	3,193	-
Planning	3,193	3,193	-
Pleasant Acres	26,017	25,539	478
Children & Youth	15,211	12,769	2,442
Agency on Aging	3,193	3,193	-
MH/MR	12,769	12,769	-
Domestic Relations	3,193	3,193	-
Drug & Alcohol	-	-	-
Other	(15)	(10)	(5)
<b>Subtotal</b>	<b>506,855</b>	<b>318,103</b>	<b>188,752</b>
<b>Total</b>	<b>506,855</b>	<b>318,103</b>	<b>188,752</b>

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	4	4.000%	12,446		12,446		12,446
Information Services	3	3.000%	9,335		9,335		9,335
Commissioners	7	7.000%	21,781		21,781		21,781
Purchasing	2	2.000%	6,223		6,223	162	6,385
Controller	4	4.000%	12,446		12,446	323	12,769
Treasurer	2	2.000%	6,223		6,223	162	6,385
Human Resources	3	3.000%	9,335		9,335	242	9,577
Archives	1	1.000%	3,112		3,112	81	3,193
Risk Management	1	1.000%	3,112		3,112	81	3,193
Human Services	3	3.000%	9,335		9,335	242	9,577
Voter Registration	5	5.000%	15,558		15,558	404	15,962
Tax Assessment	1	1.000%	3,112		3,112	81	3,193
Tax Claims	2	2.000%	6,223		6,223	162	6,385
Recorder of Deeds	1	1.000%	3,112		3,112	81	3,193
Veteran's Affairs	1	1.000%	3,112		3,112	81	3,193
Register of Wills	1	1.000%	3,112		3,112	81	3,193
Sheriff	3	3.000%	9,335		9,335	242	9,577
Coroner	1	1.000%	3,112		3,112	81	3,193
Prothonotary	3	3.000%	9,335		9,335	242	9,577
Public Defender	1	1.000%	3,112		3,112	81	3,193
District Attorney	4	4.000%	12,446		12,446	323	12,769
Courts	6	6.000%	18,669		18,669	485	19,154
Juvenile Probation	1	1.000%	3,112		3,112	81	3,193
Adult Probation	1	1.000%	3,112		3,112	81	3,193
Youth Development Ctr	3	3.000%	9,335		9,335	242	9,577
Prison	6	6.000%	18,669		18,669	485	19,154
EMA	3	3.000%	9,335		9,335	242	9,577
Parks	5	5.000%	15,558		15,558	404	15,962
AG Land Pres	1	1.000%	3,112		3,112	81	3,193
Planning	1	1.000%	3,112		3,112	81	3,193
Pleasant Acres	8	8.000%	24,892		24,892	647	25,539
Children & Youth	4	4.000%	12,446		12,446	323	12,769
E-911	2	2.000%	6,223		6,223	162	6,385
Agency on Aging	1	1.000%	3,112		3,112	81	3,193
MH/MR	4	4.000%	12,446		12,446	323	12,769
Domestic Relations	1	1.000%	3,112		3,112	81	3,193
Other		0.000%	(10)		(10)	-	(10)
<hr/>							
Subtotal	100	100.000%	311,152	-	311,152	6,951	318,103
Second Allocation Total	86						
<hr/>							
Total	100	100.000%	311,152	-	311,152	6,951	318,103

(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	15,226	8.067%	15,227		15,227		15,227
Solicitor	1,878	0.995%	1,878		1,878		1,878
Sheriff	4,063	2.153%	4,064		4,064	-	4,064
District Attorney	3,157	1.673%	3,158		3,158	-	3,158
District Justices	3,750	1.987%	3,751		3,751	-	3,751
Adult Probation	47	0.025%	47		47	-	47
Prison	5,809	3.078%	5,810		5,810	-	5,810
Parks	151,902	80.477%	151,902		151,902	-	151,902
Pleasant Acres	477	0.253%	478		478	-	478
Children & Youth	2,443	1.294%	2,442		2,442	-	2,442
<b>Subtotal</b>	<b>188,752</b>	<b>100.000%</b>	<b>188,752</b>	<b>-</b>	<b>188,752</b>	<b>-</b>	<b>188,752</b>
<b>Second Allocation Total</b>	<b>171,648</b>						
<b>Total</b>	<b>188,752</b>	<b>100.000%</b>	<b>188,752</b>	<b>-</b>	<b>188,752</b>	<b>-</b>	<b>188,752</b>

(A) Alloc basis: Analysis of Invoices Paid

Source: Solicitor

**York County, Pennsylvania  
Central Purchasing**

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

Cost associated with the Central Purchasing department, are allocated to departments based on the number of purchase and change orders processed by each department for 2008.

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

2008 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	128,560		128,560	128,560
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	28,383	-	28,383	
Equipment Use	683	-	683	
Employee Benefits	32,181	18	32,199	
Liability Insurance	314	-	314	
Property Insurance	698	3	701	
Retirement Administration	769	3	772	
County Maintenance	26,705	2,663	29,368	
Admin Building	-	-	-	
Information Services	4,395	637	5,032	
Commissioners	557	45	602	
Solicitor	6,223	162	6,385	
Purchasing		4,979	4,979	
Controller		5,497	5,497	
Treasurer		74	74	
Human Resources		1,175	1,175	
Payroll Office		217	217	
Central Telephone		240	240	
Print Shop		-	-	
Archives		-	-	
Risk Management		209	209	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>100,908</u>	<u>15,922</u>	<u>116,830</u>	<u>116,830</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>229,468</u></u>	<u><u>15,922</u></u>	<u><u>245,390</u></u>	<u><u>245,390</u></u>

2008 Actual

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

	Total	General & Administration	Purchasing	
<u>Wages and Benefits</u>				
Salary & Wages	88,528		88,528	
	-			
<u>Other Expenses and Cost</u>				
Advertising	-			
Telephone	1,240		1,240	
Assoc Dues	35		35	
Printing	1,102		1,102	
Gas & Oil	1		1	
Contracted Services	2,437		2,437	
Equipment Rental	925		925	
Travel	49		49	
Training	316		316	
Office Equipment	-			
Office Supplies	33,927		33,927	
Departmental Expenditures	128,560	-	128,560	-
<u>Cost Adjustments</u>				
Deductions	-	-		
Departmental Cost Adjustments	-			
Functional Cost	128,560	-	128,560	-

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

	Total	General & Administration	Purchasing	
Additions: 1st Central Service Centers	100,908	100,908		
REALLOCATE ADMIN		(100,908)	100,908	-
Allocable Costs	229,468	-	229,468	-
Unallocated	-			-
1st Allocation	229,468	-	229,468	-
Additions: 2nd Central Service Centers	15,922	15,922		
REALLOCATE ADMIN		(15,922)	15,922	-
Allocable Costs	15,922	-	15,922	-
Unallocated	-			-
2nd Allocation	15,922	-	15,922	-
<b>Total Allocated</b>	<b>245,390</b>	<b>-</b>	<b>245,390</b>	<b>-</b>

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

User Department	Total	Purchasing
County Maintenance	17,834	17,834
Govt Center	4,153	4,153
County Annex	2,299	2,299
Satellite Building	248	248
Information Services	11,845	11,845
Commissioners	1,092	1,092
Solicitor	330	330
Purchasing	4,979	4,979
Controller	1,237	1,237
Treasurer	575	575
Human Resources	1,671	1,671
Payroll Office	269	269
Archives	1,958	1,958
Risk Management	610	610
Human Services	2,120	2,120
Fleet Management	665	665
Training	-	-
Voter Registration	3,053	3,053
Tax Assessment	1,562	1,562
Weights & Measurers	107	107
Tax Claims	323	323
Recorder of Deeds	1,831	1,831
Traffic Safety	1,041	1,041
Veteran's Affairs	538	538
Register of Wills	558	558
Sheriff	12,300	12,300
Coroner	144	144
Prothonotary	3,357	3,357
Clerk Courts	3,897	3,897
Public Defender	1,706	1,706
District Attorney	11,204	11,204
Courts	4,901	4,901
District Justices	14,327	14,327
Divorce Masters	358	358
Controlled Subst	-	-
Juvenile Probation	4,112	4,112
Adult Probation	2,981	2,981
Youth Development Ctr	9,085	9,085
Prison	18,997	18,997

2008 Actual

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

<u>User Department</u>	<u>Total</u>	<u>Purchasing</u>
EMA	20,379	20,379
Parks	11,276	11,276
Conservation	-	-
AG Land Pres	448	448
Coop Extension	17	17
Pleasant Acres	485	485
Children & Youth	9,281	9,281
E-911	1,220	1,220
Agency on Aging	28,244	28,244
MH/MR	16,412	16,412
Health Choices	1,527	1,527
Domestic Relations	1,885	1,885
Weatherization	-	-
Drug & Alcohol	3,484	3,484
Other	2,465	2,465
Subtotal	245,390	245,390
Total	245,390	245,390

## YORK COUNTY, PENNSYLVANIA

Purchasing  
Detail Allocation of  
Purchasing

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
County Maintenance	1,078	7.772%	17,834		17,834		17,834
Govt Center	251	1.810%	4,153		4,153		4,153
County Annex	139	1.002%	2,299		2,299		2,299
Satellite Building	15	0.108%	248		248		248
Information Services	716	5.162%	11,845		11,845		11,845
Commissioners	66	0.476%	1,092		1,092		1,092
Solicitor	20	0.144%	330		330		330
Purchasing	301	2.170%	4,979		4,979		4,979
Controller	69	0.497%	1,140		1,140	97	1,237
Treasurer	32	0.231%	530		530	45	575
Human Resources	93	0.671%	1,540		1,540	131	1,671
Payroll Office	15	0.108%	248		248	21	269
Archives	109	0.786%	1,804		1,804	154	1,958
Risk Management	34	0.245%	562		562	48	610
Human Services	118	0.851%	1,953		1,953	167	2,120
Fleet Management	37	0.267%	613		613	52	665
Voter Registration	170	1.226%	2,813		2,813	240	3,053
Tax Assessment	87	0.627%	1,439		1,439	123	1,562
Weights & Measurers	6	0.043%	99		99	8	107
Tax Claims	18	0.130%	298		298	25	323
Recorder of Deeds	102	0.735%	1,687		1,687	144	1,831
Traffic Safety	58	0.418%	959		959	82	1,041
Veteran's Affairs	30	0.216%	496		496	42	538
Register of Wills	31	0.224%	514		514	44	558
Sheriff	685	4.939%	11,333		11,333	967	12,300
Coroner	8	0.058%	133		133	11	144
Prothonotary	187	1.348%	3,093		3,093	264	3,357
Clerk Courts	217	1.565%	3,591		3,591	306	3,897
Public Defender	95	0.685%	1,572		1,572	134	1,706
District Attorney	624	4.499%	10,324		10,324	880	11,204
Courts	273	1.968%	4,516		4,516	385	4,901
District Justices	798	5.753%	13,201		13,201	1,126	14,327
Divorce Masters	20	0.144%	330		330	28	358
Juvenile Probation	229	1.651%	3,789		3,789	323	4,112
Adult Probation	166	1.197%	2,747		2,747	234	2,981
Youth Development Ctr	506	3.648%	8,371		8,371	714	9,085
Prison	1,058	7.628%	17,504		17,504	1,493	18,997
EMA	1,135	8.183%	18,777		18,777	1,602	20,379
Parks	628	4.528%	10,390		10,390	886	11,276

**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
AG Land Pres	25	0.180%	413		413	35	448
Coop Extension	1	0.007%	16		16	1	17
Pleasant Acres	27	0.195%	447		447	38	485
Children & Youth	517	3.727%	8,552		8,552	729	9,281
E-911	68	0.490%	1,124		1,124	96	1,220
Agency on Aging	1,573	11.341%	26,024		26,024	2,220	28,244
MH/MR	914	6.590%	15,122		15,122	1,290	16,412
Health Choices	85	0.613%	1,407		1,407	120	1,527
Domestic Relations	105	0.757%	1,737		1,737	148	1,885
Drug & Alcohol	194	1.399%	3,210		3,210	274	3,484
Other	137	0.988%	2,270		2,270	195	2,465
<b>Subtotal</b>	<b>13,870</b>	<b>100.000%</b>	<b>229,468</b>	<b>-</b>	<b>229,468</b>	<b>15,922</b>	<b>245,390</b>
<b>Second Allocation Total</b>	<b>11,284</b>						
<b>Total</b>	<b>13,870</b>	<b>100.000%</b>	<b>229,468</b>	<b>-</b>	<b>229,468</b>	<b>15,922</b>	<b>245,390</b>

(A) Alloc basis:

Total Purchase Transactions (PO) By Department

Source:

Expense Audit Trail

**York County, Pennsylvania  
Controller**

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

The general accounting function of the Controllers Office deals with reviewing and verifying purchase orders, processing and paying general bills of the County's departments, maintaining general and subsidiary ledgers, as well as other accounting-related duties. These costs have been allocated to departments based on the number of expenditure transactions of each department for 2008.

The Controllers office is also responsible for administering to the County's Pension fund. Cost related to this responsibility, have been allocated to departments based on the number of full time employees employed by each department for 2008.

Cost associated with administration of revenue transactions, have been allocated to departments based on the number of revenue transactions of each department for 2008.

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

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

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

2008 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	797,765		797,765	797,765
Deductions			-	
Capital Outlay	-		-	
			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	55,524	-	55,524	
Equipment Use	6,700	-	6,700	
Employee Benefits	238,360	134	238,494	
Liability Insurance	1,556	-	1,556	
Property Insurance	1,366	5	1,371	
Retirement Administration	3,342	13	3,355	
Information Services	229,051	37,119	266,170	
Commissioners	732	58	790	
Solicitor	12,446	323	12,769	
Purchasing	1,140	97	1,237	
Controller		2,966	2,966	
Treasurer		62	62	
Human Resources		5,108	5,108	
Payroll Office		937	937	
Central Telephone		1,019	1,019	
Print Shop		-	-	
Archives		11,760	11,760	
Risk Management		907	907	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	602,459	65,717	668,176	668,176
Departmental Cost Adjustments				
	-		-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u>1,400,224</u>	<u>65,717</u>	<u>1,465,941</u>	<u>1,465,941</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
<b>Wages and Benefits</b>							
Salary & Wages	548,353	31,396	331,847	40,240	25,149		119,721
<b>Other Expenses and Cost</b>							
Advertising	176	10	107	13	8		38
Postage	187	11	113	14	9		41
Telephone	4,488	257	2,716	329	206		980
Training	3,335	191	2,018	245	153		728
Assoc Dues	2,855	163	1,728	210	131		623
Printing	1,845	106	1,117	135	85		403
Travel	4,049	232	2,450	297	186		884
Contracted Services	20,516		20,516				
Professional Services	199,560					149,945	49,615
Maintenance & Repairs	347	20	210	25	16		76
Office Equipment	2,075	119	1,256	152	95		453
Subscriptions - Pamphlet	690	40	418	51	32		151
Office Supplies	7,781	446	4,709	571	357		1,699
Premium & Deputation Bond	-	-	-	-	-		-
Equipment Rental	1,508	86	913	111	69		329
Capital Outlay	-						
Departmental Expenditures	797,765	33,076	370,116	42,393	26,494	149,945	175,741
<b>Cost Adjustments</b>							
Deductions	-	-					
<b>Departmental Cost Adjustments</b>							
	-						
Functional Cost	797,765	33,076	370,116	42,393	26,494	149,945	175,741
Additions: 1st Central Service Centers	602,459	602,459					
REALLOCATE ADMIN		(635,535)	307,603	35,233	22,020	124,620	146,059

**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	1,400,224	-	677,719	77,626	48,514	274,565	321,800
Unallocated	(321,800)	-	-	-	-	-	(321,800)
1st Allocation	1,078,424	-	677,719	77,626	48,514	274,565	-
Additions: 2nd Central Service Centers	65,717	65,717	-	-	-	-	-
REALLOCATE ADMIN	-	(65,717)	31,808	3,643	2,277	12,886	15,103
Allocable Costs	65,717	-	31,808	3,643	2,277	12,886	15,103
Unallocated	(15,103)	-	-	-	-	-	(15,103)
2nd Allocation	50,614	-	31,808	3,643	2,277	12,886	-
Total Allocated	1,129,038	-	709,527	81,269	50,791	287,451	-

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services
Employee Benefits	13,492	9,895	-	-	3,597
Liability Insurance	10	7	-	-	3
Property Insurance	73	54	-	-	19
Retirement Administration	567	386	-	41	140
County Maintenance	24,696	17,600	-	701	6,395
Govt Center	6,302	4,486	-	185	1,631
County Annex	3,607	2,555	-	124	928
Satellite Building	1,117	820	-	-	297
Admin Building	140	102	-	-	38
Information Services	8,098	5,103	529	412	2,054
Commissioners	19,726	1,701	12,524	185	5,316
Solicitor	2,128	1,532	-	41	555
Purchasing	5,497	3,985	-	62	1,450
Controller	2,966	1,979	-	268	719
Treasurer	7,350	1,595	3,674	130	1,951
Human Resources	5,180	3,639	-	216	1,325
Payroll Office	1,161	805	-	65	291
Central Telephone	2,477	1,816	-	-	661
Print Shop	-	-	-	-	-
Archives	4,690	2,699	656	108	1,227
Risk Management	1,732	1,239	-	43	450
Human Services	9,657	6,466	472	194	2,525
Fleet Management	9,048	6,572	-	86	2,390
Training	-	-	-	-	-
Voter Registration	31,849	23,242	20	130	8,457
Tax Assessment	6,721	2,699	1,743	648	1,631
Weights & Measurers	877	612	-	43	222
Tax Collectors	593	434	-	-	159
Tax Claims	22,707	8,274	8,320	-	6,113
Recorder of Deeds	4,366	2,549	442	281	1,094
Traffic Safety	5,323	3,703	137	86	1,397
Traffic Safety Mlr	-	-	-	-	-
Veteran's Affairs	9,923	7,213	-	86	2,624
Register of Wills	3,717	2,257	325	194	941
Sheriff	22,407	13,935	844	2,248	5,380
Coroner	5,376	3,695	183	86	1,412
Prothonotary	9,041	3,446	2,816	476	2,303
Clerk Courts	5,890	2,905	823	800	1,362
Public Defender	7,260	4,835	-	670	1,755

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

User Department	Total	General Accounting	Revenue Accounting	Retirement Admin	Accounting Services
District Attorney	50,416	36,124	148	1,773	12,371
Courts	63,704	45,380	259	1,471	16,594
District Justices	38,471	24,716	2,135	1,838	9,782
Constables	69,612	50,628	422	-	18,562
Divorce Masters	1,678	1,167	-	86	425
Controlled Subst	10,541	4,579	3,131	-	2,831
Juvenile Probation	20,937	12,361	2,012	1,319	5,245
Adult Probation	14,779	6,879	2,516	1,946	3,438
Youth Development Ctr	13,862	9,221	199	1,016	3,426
Maint Adults	1,234	905	-	-	329
Prison	52,670	31,694	-	9,188	11,788
Public Safety	1,956	897	712	21	326
EMA	5,272	3,397	356	151	1,368
Radiation Act	1,096	805	-	-	291
HazMat	3,794	2,784	-	-	1,010
Parks	29,708	17,503	3,797	627	7,781
Conservation	3,245	1,994	148	324	779
AG Land Pres	1,882	1,317	-	86	479
Planning	102	71	5	-	26
Coop Extension	2,609	1,695	60	216	638
Pleasant Acres	90,102	51,319	6,771	10,831	21,181
Human Services MLR	-	-	-	-	-
Children & Youth	100,707	67,739	4,030	2,810	26,128
Children & Youth MLR	-	-	-	-	-
E-911	30,430	18,550	2,135	2,205	7,540
Community Services	-	-	-	-	-
Liquid Fuels	2,701	1,731	249	-	721
SC Training Ctr	-	-	-	-	-
Agency on Aging	81,810	57,016	1,972	1,362	21,460
Aging MLR	-	-	-	-	-
MH/MR	74,036	49,717	2,439	2,896	18,984
MH/MR MLR	-	-	-	-	-
Health Choices	24,931	15,922	2,236	151	6,622
Health Choices MLR	-	-	-	-	-
Domestic Relations	12,394	4,287	3,603	1,600	2,904
Domestic Relations MLR	-	-	-	-	-
Weatherization	3,563	2,507	107	-	949
CDBG	8,168	3,995	1,982	-	2,191
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	9,674	2,877	4,188	-	2,609
Drug & Alcohol	15,684	10,310	996	259	4,119
Drug & Alcohol MLR	-	-	-	-	-
HSDF	-	-	-	-	-
HAP	-	-	-	-	-
MATP	-	-	-	-	-
State Food	-	-	-	-	-
CASSP	-	-	-	-	-
Hum Svcs County	-	-	-	-	-
Maint Juveniles	5,031	3,689	-	-	1,342
HMIS	-	-	-	-	-
FGDM	-	-	-	-	-
Other	16,475	10,916	1,153	6	4,400
Subtotal	1,129,038	709,527	81,269	50,791	287,451
Total	1,129,038	709,527	81,269	50,791	287,451

## YORK COUNTY, PENNSYLVANIA

 Controller  
 Detail Allocation of  
 General Accounting

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	1,993	1.460%	9,895		9,895		9,895
Liability Insurance	1	0.001%	7		7		7
Property Insurance	11	0.008%	54		54		54
Retirement Administration	78	0.057%	386		386		386
County Maintenance	3,544	2.597%	17,600		17,600		17,600
Govt Center	904	0.662%	4,486		4,486		4,486
County Annex	514	0.377%	2,555		2,555		2,555
Satellite Building	165	0.121%	820		820		820
Admin Building	21	0.015%	102		102		102
Information Services	1,028	0.753%	5,103		5,103		5,103
Commissioners	343	0.251%	1,701		1,701		1,701
Solicitor	308	0.226%	1,532		1,532		1,532
Purchasing	803	0.588%	3,985		3,985		3,985
Controller	398	0.292%	1,979		1,979		1,979
Treasurer	306	0.224%	1,518		1,518	77	1,595
Human Resources	698	0.511%	3,463		3,463	176	3,639
Payroll Office	154	0.113%	766		766	39	805
Central Telephone	348	0.255%	1,728		1,728	88	1,816
Print Shop	-	0.000%	-		-	-	-
Archives	517	0.379%	2,569		2,569	130	2,699
Risk Management	238	0.174%	1,179		1,179	60	1,239
Human Services	1,239	0.908%	6,154		6,154	312	6,466
Fleet Management	1,260	0.923%	6,255		6,255	317	6,572
Voter Registration	4,455	3.264%	22,121		22,121	1,121	23,242
Tax Assessment	517	0.379%	2,569		2,569	130	2,699
Weights & Measurers	117	0.086%	583		583	29	612
Tax Collectors	83	0.061%	413		413	21	434
Tax Claims	1,586	1.162%	7,875		7,875	399	8,274
Recorder of Deeds	489	0.358%	2,426		2,426	123	2,549
Traffic Safety	710	0.520%	3,524		3,524	179	3,703
Veteran's Affairs	1,383	1.013%	6,865		6,865	348	7,213
Register of Wills	432	0.317%	2,148		2,148	109	2,257
Sheriff	2,671	1.957%	13,263		13,263	672	13,935
Coroner	708	0.519%	3,517		3,517	178	3,695
Prothonotary	660	0.484%	3,280		3,280	166	3,446
Clerk Courts	557	0.408%	2,765		2,765	140	2,905
Public Defender	926	0.679%	4,602		4,602	233	4,835
District Attorney	6,923	5.073%	34,381		34,381	1,743	36,124
Courts	8,697	6.373%	43,191		43,191	2,189	45,380
District Justices	4,737	3.471%	23,524		23,524	1,192	24,716
Constables	9,703	7.110%	48,186		48,186	2,442	50,628
Divorce Masters	224	0.164%	1,111		1,111	56	1,167
Controlled Subst	877	0.643%	4,358		4,358	221	4,579

**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	2,369	1.736%	11,765		11,765	596	12,361
Adult Probation	1,318	0.966%	6,547		6,547	332	6,879
Youth Development Ctr	1,768	1.295%	8,776		8,776	445	9,221
Maint Adults	173	0.127%	861		861	44	905
Prison	6,075	4.451%	30,165		30,165	1,529	31,694
Public Safety	172	0.126%	854		854	43	897
EMA	651	0.477%	3,233		3,233	164	3,397
Radiation Act	154	0.113%	766		766	39	805
HazMat	533	0.391%	2,650		2,650	134	2,784
Parks	3,355	2.458%	16,658		16,658	845	17,503
Conservation	382	0.280%	1,898		1,898	96	1,994
AG Land Pres	252	0.185%	1,254		1,254	63	1,317
Planning	13	0.010%	68		68	3	71
Coop Extension	325	0.238%	1,613		1,613	82	1,695
Pleasant Acres	9,835	7.207%	48,843		48,843	2,476	51,319
Children & Youth	12,982	9.513%	64,471		64,471	3,268	67,739
E-911	3,555	2.605%	17,655		17,655	895	18,550
Community Services	-	0.000%	-		-	-	-
Liquid Fuels	332	0.243%	1,647		1,647	84	1,731
Agency on Aging	10,927	8.007%	54,265		54,265	2,751	57,016
MH/MR	9,529	6.982%	47,318		47,318	2,399	49,717
Health Choices	3,051	2.236%	15,154		15,154	768	15,922
Domestic Relations	822	0.602%	4,080		4,080	207	4,287
Weatherization	480	0.352%	2,386		2,386	121	2,507
CDBG	765	0.561%	3,802		3,802	193	3,995
Afford Housing		0.000%	-		-	-	-
Retirement Fund	552	0.404%	2,738		2,738	139	2,877
Drug & Alcohol	1,976	1.448%	9,813		9,813	497	10,310
Maint Juveniles	707	0.518%	3,511		3,511	178	3,689
Other	2,094	1.534%	10,389		10,389	527	10,916
<hr/>							
Subtotal	136,473	100.000%	677,719	-	677,719	31,808	709,527
Second Allocation Total	126,362						
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Total	136,473	100.000%	677,719	-	677,719	31,808	709,527

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

Source: Expenditure Audit Trail

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	110	0.682%	529		529		529
Commissioners	2,603	16.134%	12,524		12,524		12,524
Treasurer	723	4.481%	3,478		3,478	196	3,674
Human Resources		0.000%	-		-		-
Archives	129	0.800%	621		621	35	656
Human Services	93	0.576%	447		447	25	472
Voter Registration	4	0.025%	19		19	1	20
Tax Assessment	343	2.126%	1,650		1,650	93	1,743
Tax Claims	1,637	10.146%	7,876		7,876	444	8,320
Recorder of Deeds	87	0.539%	418		418	24	442
Traffic Safety	27	0.167%	130		130	7	137
Veteran's Affairs		0.000%	-		-		-
Register of Wills	64	0.397%	308		308	17	325
Sheriff	166	1.029%	799		799	45	844
Coroner	36	0.223%	173		173	10	183
Prothonotary	554	3.434%	2,666		2,666	150	2,816
Clerk Courts	162	1.004%	779		779	44	823
District Attorney	29	0.180%	140		140	8	148
Courts	51	0.316%	245		245	14	259
District Justices	420	2.603%	2,021		2,021	114	2,135
Constables	83	0.514%	399		399	23	422
Controlled Subst	616	3.818%	2,964		2,964	167	3,131
Juvenile Probation	396	2.454%	1,905		1,905	107	2,012
Adult Probation	495	3.068%	2,382		2,382	134	2,516
Youth Development Ctr	39	0.242%	188		188	11	199
Prison		0.000%	-		-		-
EMA	70	0.434%	337		337	19	356
Parks	747	4.630%	3,594		3,594	203	3,797
Conservation	29	0.180%	140		140	8	148
AG Land Pres		0.000%	-		-		-
Planning	1	0.006%	5		5		5
Coop Extension	12	0.074%	57		57	3	60
Pleasant Acres	1,332	8.256%	6,409		6,409	362	6,771
Children & Youth	793	4.915%	3,815		3,815	215	4,030
E-911	420	2.603%	2,021		2,021	114	2,135
Community Services		0.000%	-		-		-
Liquid Fuels	49	0.304%	236		236	13	249
Agency on Aging	388	2.405%	1,867		1,867	105	1,972
MH/MR	480	2.975%	2,309		2,309	130	2,439
Health Choices	440	2.727%	2,117		2,117	119	2,236

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Domestic Relations	709	4.394%	3,411		3,411	192	3,603
Weatherization	21	0.130%	101		101	6	107
CDBG	390	2.417%	1,876		1,876	106	1,982
Afford Housing		0.000%	-		-	-	-
Retirement Fund	824	5.107%	3,964		3,964	224	4,188
Drug & Alcohol	196	1.215%	943		943	53	996
Other	226	1.401%	1,089		1,089	64	1,153
<b>Subtotal</b>	<b>16,134</b>	<b>100.000%</b>	<b>77,626</b>	<b>-</b>	<b>77,626</b>	<b>3,643</b>	<b>81,269</b>
<b>Second Allocation Total</b>	<b>13,421</b>						
<b>Total</b>	<b>16,134</b>	<b>100.000%</b>	<b>77,626</b>	<b>-</b>	<b>77,626</b>	<b>3,643</b>	<b>81,269</b>

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

Source: Revenue Audit Trail

## YORK COUNTY, PENNSYLVANIA

 Controller  
 Detail Allocation of  
 Retirement Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	2.00	0.085%	41		41		41
County Maintenance	34.00	1.444%	701		701		701
Govt Center	9.00	0.382%	185		185		185
County Annex	6.00	0.255%	124		124		124
Information Services	20.00	0.850%	412		412		412
Commissioners	9.00	0.382%	185		185		185
Solicitor	2.00	0.085%	41		41		41
Purchasing	3.00	0.127%	62		62		62
Controller	13.00	0.552%	268		268		268
Treasurer	6.00	0.255%	124		124	6	130
Human Resources	10.00	0.425%	206		206	10	216
Payroll Office	3.00	0.127%	62		62	3	65
Print Shop	-	0.000%	-		-	-	-
Archives	5.00	0.212%	103		103	5	108
Risk Management	2.00	0.085%	41		41	2	43
Human Services	9.00	0.382%	185		185	9	194
Fleet Management	4.00	0.170%	82		82	4	86
Training	-	0.000%	-		-	-	-
Voter Registration	6.00	0.255%	124		124	6	130
Tax Assessment	30.00	1.274%	618		618	30	648
Weights & Measurers	2.00	0.085%	41		41	2	43
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	13.00	0.552%	268		268	13	281
Traffic Safety	4.00	0.170%	82		82	4	86
Veteran's Affairs	4.00	0.170%	82		82	4	86
Register of Wills	9.00	0.382%	185		185	9	194
Sheriff	104.00	4.418%	2,143		2,143	105	2,248
Coroner	4.00	0.170%	82		82	4	86
Prothonotary	22.00	0.935%	454		454	22	476
Clerk Courts	37.00	1.572%	763		763	37	800
Public Defender	31.00	1.317%	639		639	31	670
District Attorney	82.00	3.483%	1,690		1,690	83	1,773
Courts	68.00	2.889%	1,402		1,402	69	1,471
District Justices	85.00	3.611%	1,752		1,752	86	1,838
Divorce Masters	4.00	0.170%	82		82	4	86
Juvenile Probation	61.00	2.591%	1,257		1,257	62	1,319
Adult Probation	90.00	3.823%	1,855		1,855	91	1,946
Youth Development Ctr	47.00	1.997%	969		969	47	1,016
Prison	425.00	18.054%	8,759		8,759	429	9,188
Public Safety	1.00	0.042%	20		20	1	21

**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	0.297%	144		144	7	151
Parks	29.00	1.232%	598		598	29	627
Conservation	15.00	0.637%	309		309	15	324
AG Land Pres	4.00	0.170%	82		82	4	86
Coop Extension	10.00	0.425%	206		206	10	216
Pleasant Acres	501.00	21.283%	10,325		10,325	506	10,831
Children & Youth	130.00	5.523%	2,679		2,679	131	2,810
E-911	102.00	4.333%	2,102		2,102	103	2,205
Community Services		0.000%	-		-	-	-
Agency on Aging	63.00	2.676%	1,298		1,298	64	1,362
MH/MR	134.00	5.692%	2,761		2,761	135	2,896
Health Choices	7.00	0.297%	144		144	7	151
Domestic Relations	74.00	3.144%	1,525		1,525	75	1,600
Drug & Alcohol	12.00	0.510%	247		247	12	259
Other		0.000%	5		5	1	6
<b>Subtotal</b>	<b>2,354</b>	<b>100.000%</b>	<b>48,514</b>	<b>-</b>	<b>48,514</b>	<b>2,277</b>	<b>50,791</b>
<b>Second Allocation Total</b>	<b>2,256</b>						
<b>Total</b>	<b>2,354</b>	<b>100.000%</b>	<b>48,514</b>	<b>-</b>	<b>48,514</b>	<b>2,277</b>	<b>50,791</b>

(A) Alloc basis:

Full-Time Equiv Employees By Dept

Source:

Payroll Statistics

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	1,993	1.310%	3,597		3,597		3,597
Liability Insurance	1	0.001%	3		3		3
Property Insurance	11	0.007%	19		19		19
Retirement Administration	78	0.051%	140		140		140
County Maintenance	3,544	2.329%	6,395		6,395		6,395
Govt Center	904	0.594%	1,631		1,631		1,631
County Annex	514	0.338%	928		928		928
Satellite Building	165	0.108%	297		297		297
Admin Building	21	0.014%	38		38		38
Information Services	1,138	0.748%	2,054		2,054		2,054
Commissioners	2,946	1.936%	5,316		5,316		5,316
Solicitor	308	0.202%	555		555		555
Purchasing	803	0.528%	1,450		1,450		1,450
Controller	398	0.262%	719		719		719
Treasurer	1,029	0.676%	1,856		1,856	95	1,951
Human Resources	698	0.459%	1,260		1,260	65	1,325
Payroll Office	154	0.101%	277		277	14	291
Central Telephone	348	0.229%	629		629	32	661
Print Shop	-	0.000%	-		-	-	-
Archives	646	0.425%	1,167		1,167	60	1,227
Risk Management	238	0.156%	428		428	22	450
Human Services	1,332	0.875%	2,402		2,402	123	2,525
Fleet Management	1,260	0.828%	2,273		2,273	117	2,390
Voter Registration	4,459	2.930%	8,045		8,045	412	8,457
Tax Assessment	860	0.565%	1,551		1,551	80	1,631
Weights & Measurers	117	0.077%	211		211	11	222
Tax Collectors	83	0.055%	151		151	8	159
Tax Claims	3,223	2.118%	5,815		5,815	298	6,113
Recorder of Deeds	576	0.379%	1,041		1,041	53	1,094
Traffic Safety	737	0.484%	1,329		1,329	68	1,397
Veteran's Affairs	1,383	0.909%	2,496		2,496	128	2,624
Register of Wills	496	0.326%	895		895	46	941
Sheriff	2,837	1.864%	5,118		5,118	262	5,380
Coroner	744	0.489%	1,343		1,343	69	1,412
Prothonotary	1,214	0.798%	2,191		2,191	112	2,303
Clerk Courts	719	0.472%	1,296		1,296	66	1,362
Public Defender	926	0.608%	1,669		1,669	86	1,755
District Attorney	6,523	4.286%	11,768		11,768	603	12,371
Courts	8,748	5.749%	15,785		15,785	809	16,594
District Justices	5,157	3.389%	9,305		9,305	477	9,782

## 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	9,786	6.431%	17,657		17,657	905	18,562
Divorce Masters	224	0.147%	404		404	21	425
Controlled Subst	1,493	0.981%	2,693		2,693	138	2,831
Juvenile Probation	2,765	1.817%	4,989		4,989	256	5,245
Adult Probation	1,813	1.191%	3,270		3,270	168	3,438
Youth Development Ctr	1,807	1.187%	3,259		3,259	167	3,426
Maint Adults	173	0.114%	313		313	16	329
Prison	6,215	4.084%	11,213		11,213	575	11,788
Public Safety	172	0.113%	310		310	16	326
EMA	721	0.474%	1,301		1,301	67	1,368
Radiation Act	154	0.101%	277		277	14	291
HazMat	533	0.350%	961		961	49	1,010
Parks	4,102	2.696%	7,402		7,402	379	7,781
Conservation	411	0.270%	741		741	38	779
AG Land Pres	252	0.166%	456		456	23	479
Planning	14	0.009%	25		25	1	26
Coop Extension	337	0.221%	607		607	31	638
Pleasant Acres	11,167	7.338%	20,148		20,148	1,033	21,181
Children & Youth	13,775	9.052%	24,854		24,854	1,274	26,128
E-911	3,975	2.612%	7,172		7,172	368	7,540
Community Services	-	0.000%	-		-	-	-
Liquid Fuels	381	0.250%	686		686	35	721
Agency on Aging	11,315	7.435%	20,414		20,414	1,046	21,460
MH/MR	10,009	6.577%	18,058		18,058	926	18,984
Health Choices	3,491	2.294%	6,299		6,299	323	6,622
Domestic Relations	1,531	1.006%	2,762		2,762	142	2,904
Weatherization	501	0.329%	903		903	46	949
CDBG	1,155	0.759%	2,084		2,084	107	2,191
Afford Housing	-	0.000%	-		-	-	-
Retirement Fund	1,376	0.904%	2,482		2,482	127	2,609
Drug & Alcohol	2,172	1.427%	3,918		3,918	201	4,119
Maint Juveniles	707	0.465%	1,277		1,277	65	1,342
Other	2,320	1.525%	4,187		4,187	213	4,400
Subtotal	152,178	100.000%	274,565	-	274,565	12,886	287,451
Second Allocation Total	139,354						
Total	152,178	100.000%	274,565	-	274,565	12,886	287,451

(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 2008.

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

2008 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	288,720		288,720	288,720
Deductions			-	
Capital Outlay	-		-	
			-	
			-	
			-	
			-	
			-	
<b>Total Deductions</b>	-	-	-	-
<b>Allocated Additions</b>				
Building Use	37,177	-	37,177	
Equipment Use	1,265	-	1,265	
Employee Benefits	101,956	56	102,012	
Liability Insurance	773	-	773	
Property Insurance	915	3	918	
Retirement Administration	1,544	6	1,550	
County Maintenance	34,980	3,488	38,468	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	52,811	7,799	60,610	
Commissioners	838	68	906	
Solicitor	6,223	162	6,385	
Purchasing	530	45	575	
Controller	6,976	374	7,350	
Treasurer		4,322	4,322	
Human Resources		2,668	2,668	
Payroll Office		530	530	
Central Telephone		539	539	
Print Shop		-	-	
Archives		1,827	1,827	
Risk Management		489	489	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
<b>Total Allocated Additions</b>	<u>245,988</u>	<u>22,376</u>	<u>268,364</u>	<u>268,364</u>

2008 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>534,708</u>	<u>22,376</u>	<u>557,084</u>	<u>557,084</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	240,658	37,481	37,623	6,637	29,497	129,420
<u>Other Expenses and Cost</u>						
Telephone	2,890	513	515	91		1,771
Postage	(100)	(18)	(18)	(3)		(61)
Bond	2,964	526	528	93		1,817
Assoc Dues	2,050	364	365	64		1,256
Printing	1,307	232	233	41		801
Travel	1,496	266	267	47		917
Contracted Services	12,137	2,154	2,162	381		7,439
Maintenance & Repairs	34	6	6	1		21
Equipment Rental	995	177	177	31		610
Hotel Tax Expenses	22,517	-	-	-	22,517	
Office Supplies	1,583	281	282	50		970
Subscriptions	227	40	40	7		139
Office Equipment	62	11	11	2		38
Training	(100)	(18)	(18)	(3)		(61)
Parking	-	-	-	-		-
Capital Outlay	-					
	-					
	-					
	-					
Departmental Expenditures	288,720	42,015	42,174	7,440	52,014	145,076

**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	288,720	42,015	42,174	7,440	52,014	145,076
 Additions: 1st Central Service Centers	245,988	245,988				
 REALLOCATE ADMIN		(288,003)	53,330	9,408	41,812	183,453
 Allocable Costs	534,708	-	95,505	16,848	93,826	328,529
Unallocated	(422,355)				(93,826)	(328,529)
1st Allocation	112,353	-	95,505	16,848	-	-
 Additions: 2nd Central Service Centers	22,376	22,376				
 REALLOCATE ADMIN		(22,376)	4,143	731	3,249	14,253
 Allocable Costs	22,376	-	4,143	731	3,249	14,253
Unallocated	(17,502)				(3,249)	(14,253)
2nd Allocation	4,874	-	4,143	731	-	-
 Total Allocated	117,227	-	99,648	17,579	-	-

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

User Department	Total	Receipts	Check Process	Hotel Tax
Employee Benefits	168	-	168	-
Liability Insurance	-	-	-	-
Property Insurance	1	-	1	-
Retirement Administration	11	-	11	-
County Maintenance	373	-	373	-
Govt Center	96	-	96	-
County Annex	56	-	56	-
Satellite Building	14	-	14	-
Admin Building	2	-	2	-
Information Services	781	651	130	-
Commissioners	15,458	15,409	49	-
Solicitor	31	-	31	-
Purchasing	74	-	74	-
Controller	62	-	62	-
Treasurer	4,322	4,280	42	-
Human Resources	85	-	85	-
Payroll Office	21	-	21	-
Central Telephone	38	-	38	-
Print Shop	-	-	-	-
Archives	865	806	59	-
Risk Management	25	-	25	-
Human Services	712	580	132	-
Fleet Management	120	-	120	-
Training	-	-	-	-
Voter Registration	434	25	409	-
Tax Assessment	2,259	2,142	117	-
Weights & Measurers	15	-	15	-
Tax Collectors	62	-	62	-
Tax Claims	10,364	10,224	140	-
Recorder of Deeds	617	543	74	-
Traffic Safety	240	168	72	-
Traffic Safety Mlr	-	-	-	-
Veteran's Affairs	133	-	133	-
Register of Wills	460	400	60	-
Sheriff	1,512	1,037	475	-
Coroner	297	225	72	-
Prothonotary	3,574	3,461	113	-
Clerk Courts	1,150	1,012	138	-
Public Defender	153	-	153	-

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

User Department	Total	Receipts	Check Process	Hotel Tax
District Attorney	979	181	798	-
Courts	1,278	319	959	-
District Justices	3,237	2,623	614	-
Constables	1,374	518	856	-
Divorce Masters	29	-	29	-
Controlled Subst	3,924	3,847	77	-
Juvenile Probation	2,824	2,473	351	-
Adult Probation	3,416	3,092	324	-
Youth Development Ctr	520	244	276	-
Maint Adults	16	-	16	-
Prison	1,520	-	1,520	-
Public Safety	893	875	18	-
EMA	510	437	73	-
Radiation Act	14	-	14	-
HazMat	47	-	47	-
Parks	5,043	4,666	377	-
Conservation	250	181	69	-
AG Land Pres	31	-	31	-
Planning	7	6	1	-
Coop Extension	128	75	53	-
Pleasant Acres	10,358	8,320	2,038	-
Human Services MLR	-	-	-	-
Children & Youth	6,397	4,953	1,444	-
Children & Youth MLR	-	-	-	-
E-911	3,178	2,623	555	-
Community Services	-	-	-	-
Liquid Fuels	335	306	29	-
SC Training Ctr	-	-	-	-
Agency on Aging	3,532	2,424	1,108	-
Aging MLR	-	-	-	-
MH/MR	4,145	2,998	1,147	-
MH/MR MLR	-	-	-	-
Health Choices	3,033	2,748	285	-
Health Choices MLR	-	-	-	-
Domestic Relations	4,669	4,427	242	-
Domestic Relations MLR	-	-	-	-
Weatherization	173	131	42	-
CDBG	2,503	2,435	68	-
Afford Housing	-	-	-	-

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

User Department	Total	Receipts	Check Process	Hotel Tax
Retirement Fund	5,195	5,146	49	-
Drug & Alcohol	1,426	1,224	202	-
Drug & Alcohol MLR	-	-	-	-
HSDf	-	-	-	-
HAP	-	-	-	-
MATP	-	-	-	-
State Food	-	-	-	-
CASSP	-	-	-	-
Hum Svcs County	-	-	-	-
Maint Juveniles	63	-	63	-
HMIS	-	-	-	-
Other	1,595	1,413	182	-
Subtotal	117,227	99,648	17,579	-
Total	117,227	99,648	17,579	-

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Information Services	110	0.682%	651		651		651
Commissioners	2,603	16.134%	15,409		15,409		15,409
Treasurer	723	4.481%	4,280		4,280		4,280
Archives	129	0.800%	764		764	42	806
Human Services	93	0.576%	550		550	30	580
Voter Registration	4	0.025%	24		24	1	25
Tax Assessment	343	2.126%	2,030		2,030	112	2,142
Tax Claims	1,637	10.146%	9,690		9,690	534	10,224
Recorder of Deeds	87	0.539%	515		515	28	543
Traffic Safety	27	0.167%	159		159	9	168
Register of Wills	64	0.397%	379		379	21	400
Sheriff	166	1.029%	983		983	54	1,037
Coroner	36	0.223%	213		213	12	225
Prothonotary	554	3.434%	3,280		3,280	181	3,461
Clerk Courts	162	1.004%	959		959	53	1,012
District Attorney	29	0.180%	172		172	9	181
Courts	51	0.316%	302		302	17	319
District Justices	420	2.603%	2,486		2,486	137	2,623
Constables	83	0.514%	491		491	27	518
Controlled Subst	616	3.818%	3,646		3,646	201	3,847
Juvenile Probation	396	2.454%	2,344		2,344	129	2,473
Adult Probation	495	3.068%	2,930		2,930	162	3,092
Youth Development Ctr	39	0.242%	231		231	13	244
Public Safety	140	0.868%	829		829	46	875
EMA	70	0.434%	414		414	23	437
Parks	747	4.630%	4,422		4,422	244	4,666
Conservation	29	0.180%	172		172	9	181
Planning	1	0.006%	6		6	-	6
Coop Extension	12	0.074%	71		71	4	75
Pleasant Acres	1,332	8.256%	7,885		7,885	435	8,320
Children & Youth	793	4.915%	4,694		4,694	259	4,953
E-911	420	2.603%	2,486		2,486	137	2,623
Liquid Fuels	49	0.304%	290		290	16	306
Agency on Aging	388	2.405%	2,297		2,297	127	2,424
MH/MR	480	2.975%	2,841		2,841	157	2,998
Health Choices	440	2.727%	2,604		2,604	144	2,748
Domestic Relations	709	4.394%	4,196		4,196	231	4,427
Weatherization	21	0.130%	124		124	7	131
CDBG	390	2.417%	2,308		2,308	127	2,435
Afford Housing		0.000%	-		-	-	-
Retirement Fund	824	5.107%	4,877		4,877	269	5,146
Drug & Alcohol	196	1.215%	1,160		1,160	64	1,224
Other	226	1.401%	1,341		1,341	72	1,413

2008 Actual

YORK COUNTY, PENNSYLVANIA  
Treasurer  
Detail Allocation of  
Receipts

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Subtotal	16,134	100.000%	95,505	-	95,505	4,143	99,648
Second Allocation Total	12,698						
Total	16,134	100.000%	95,505	-	95,505	4,143	99,648

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

Source: Revenue Audit Trail

## YORK COUNTY, PENNSYLVANIA

Treasurer  
Detail Allocation of  
Check Process

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Employee Benefits	1,993	0.997%	168		168		168
Liability Insurance	1	0.001%	-		-		-
Property Insurance	11	0.006%	1		1		1
Retirement Administration	130	0.065%	11		11		11
County Maintenance	4,428	2.215%	373		373		373
Govt Center	1,138	0.569%	96		96		96
County Annex	670	0.335%	56		56		56
Satellite Building	165	0.083%	14		14		14
Admin Building	21	0.011%	2		2		2
Information Services	1,548	0.774%	130		130		130
Commissioners	577	0.289%	49		49		49
Solicitor	369	0.185%	31		31		31
Purchasing	881	0.441%	74		74		74
Controller	736	0.368%	62		62		62
Treasurer	497	0.249%	42		42		42
Human Resources	958	0.479%	81		81	4	85
Payroll Office	232	0.116%	20		20	1	21
Central Telephone	426	0.213%	36		36	2	38
Print Shop	-	0.000%	-		-	-	-
Archives	664	0.332%	56		56	3	59
Risk Management	290	0.145%	24		24	1	25
Human Services	1,490	0.745%	126		126	6	132
Fleet Management	1,364	0.682%	115		115	5	120
Voter Registration	4,637	2.319%	391		391	18	409
Tax Assessment	1,323	0.662%	112		112	5	117
Weights & Measurers	169	0.085%	14		14	1	15
Tax Collectors	698	0.349%	59		59	3	62
Tax Claims	1,586	0.793%	134		134	6	140
Recorder of Deeds	844	0.422%	71		71	3	74
Traffic Safety	814	0.407%	69		69	3	72
Veteran's Affairs	1,504	0.752%	127		127	6	133
Register of Wills	675	0.338%	57		57	3	60
Sheriff	5,392	2.697%	454		454	21	475
Coroner	821	0.411%	69		69	3	72
Prothonotary	1,284	0.642%	108		108	5	113
Clerk Courts	1,571	0.786%	132		132	6	138
Public Defender	1,732	0.866%	146		146	7	153
District Attorney	9,055	4.529%	763		763	35	798
Courts	10,872	5.437%	916		916	43	959

## 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	6,973	3.487%	587		587	27	614
Constables	9,703	4.853%	818		818	38	856
Divorce Masters	328	0.164%	28		28	1	29
Controlled Subst	877	0.439%	74		74	3	77
Juvenile Probation	3,972	1.987%	335		335	16	351
Adult Probation	3,675	1.838%	310		310	14	324
Youth Development Ctr	3,137	1.569%	264		264	12	276
Maint Adults	173	0.087%	15		15	1	16
Prison	17,247	8.626%	1,453		1,453	67	1,520
Public Safety	198	0.099%	17		17	1	18
EMA	833	0.417%	70		70	3	73
Radiation Act	154	0.077%	13		13	1	14
HazMat	533	0.267%	45		45	2	47
Parks	4,274	2.138%	360		360	17	377
Conservation	781	0.391%	66		66	3	69
AG Land Pres	356	0.178%	30		30	1	31
Planning	13	0.007%	1		1	-	1
Coop Extension	602	0.301%	51		51	2	53
Pleasant Acres	23,113	11.560%	1,948		1,948	90	2,038
Children & Youth	16,380	8.192%	1,380		1,380	64	1,444
E-911	6,285	3.143%	530		530	25	555
Community Services	-	0.000%	-		-	-	-
Liquid Fuels	332	0.166%	28		28	1	29
Agency on Aging	12,565	6.284%	1,059		1,059	49	1,108
MH/MR	13,013	6.508%	1,096		1,096	51	1,147
Health Choices	3,233	1.617%	272		272	13	285
Domestic Relations	2,746	1.373%	231		231	11	242
Weatherization	480	0.240%	40		40	2	42
CDBG	765	0.383%	65		65	3	68
Afford Housing	-	0.000%	-		-	-	-
Retirement Fund	552	0.276%	47		47	2	49
Drug & Alcohol	2,288	1.144%	193		193	9	202
Maint Juveniles	707	0.354%	60		60	3	63
Other	2,094	1.047%	173		173	9	182
Subtotal	199,948	100.000%	16,847.905	-	16,847.905	731.000	17,578.905
Second Allocation Total	186,783						

2008 Actual

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	199,948	100.000%	16,848	-	16,848	731	17,579

(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

2008 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	796,499		796,499	796,499
Deductions			-	
Capital Outlay			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	41,413	-	41,413	
Equipment Use	13,650	-	13,650	
Employee Benefits	175,789	96	175,885	
Liability Insurance	1,183	-	1,183	
Property Insurance	1,019	4	1,023	
Retirement Administration	2,573	10	2,583	
County Maintenance	38,966	3,885	42,851	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	48,898	7,100	55,998	
Commissioners	776	62	838	
Solicitor	9,335	242	9,577	
Purchasing	1,540	131	1,671	
Controller	4,929	251	5,180	
Treasurer	81	4	85	
Human Resources		3,927	3,927	
Payroll Office		722	722	
Central Telephone		599	599	
Print Shop		-	-	
Archives		2,371	2,371	
Risk Management		698	698	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>340,152</u>	<u>20,102</u>	<u>360,254</u>	<u>360,254</u>

2008 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Departmental Cost Adjustments	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>1,136,651</u>	<u>20,102</u>	<u>1,156,753</u>	<u>1,156,753</u>

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

	Total	General and Administration	Personnel Admin	Benefits Admin	Labor Relations	Nonallocated
<u>Wages and Benefits</u>						
Salaries & Wages	410,158	93,068	103,457	125,084	88,549	
<u>Other Expenses and Cost</u>						
Advertising	30,385	6,895	7,664	9,266	6,560	-
Postage	60	14	15	18	13	-
Telephone	7,044	1,598	1,777	2,148	1,521	-
Training	7,595	1,723	1,916	2,316	1,640	-
Assoc Dues	935	212	236	285	202	-
Printing	2,721	617	686	830	587	-
Travel	1,509	342	381	460	326	-
Maintenance and Repairs	110	25	28	34	24	-
Contracted Services	23,812	5,403	6,006	7,262	5,141	-
Professional Services	186,568	-	93,467	1,008	91,214	879
Office Supplies	8,937	2,028	2,254	2,725	1,929	-
Parking	-	-	-	-	-	-
Arbitration Fees	111,854	-	-	-	111,854	-
ADA Expenses	-	-	-	-	-	-
Office Equipment	3,253	738	821	992	702	-
HIPPA Programs	-	-	-	-	-	-
Subscriptions	1,558	354	393	475	336	-
Capital Outlay	-	-	-	-	-	-
Departmental Expenditures	796,499	113,017	219,100	152,904	310,598	879
<u>Cost Adjustments</u>						
Deductions	-	-	-	-	-	-
Departmental Cost Adjustments						
Functional Cost	796,499	113,017	219,100	152,904	310,598	879
Additions: 1st						
Central Service Centers	340,152	-	340,152	-	-	-
REALLOCATE ADMIN		(113,017)	36,873	44,583	31,561	-
Allocable Costs	1,136,651	-	596,126	197,487	342,159	879
Unallocated	(879)	-	-	-	-	(879)
1st Allocation	1,135,772	-	596,126	197,487	342,159	-
Additions: 2nd						
Central Service Centers	20,102	-	20,102	-	-	-
REALLOCATE ADMIN		-	-	-	-	-
Allocable Costs	20,102	-	20,102	-	-	-
Unallocated	-	-	-	-	-	-
2nd Allocation	20,102	-	20,102	-	-	-
Total Allocated	1,155,874	-	616,228	197,487	342,159	-

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

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Nonallocated
County Maintenance	18,423	10,504	2,852	5,067	-
Govt Center	4,897	2,778	754	1,365	-
County Annex	3,138	1,854	504	780	-
Information Services	7,855	6,176	1,679	-	-
Commissioners	3,532	2,778	754	-	-
Solicitor	788	620	168	-	-
Purchasing	1,175	924	251	-	-
Controller	5,108	4,018	1,090	-	-
Treasurer	2,668	2,164	504	-	-
Human Resources	3,927	3,088	839	-	-
Payroll Office	1,208	957	251	-	-
Central Telephone	957	957	-	-	-
Print Shop	-	-	-	-	-
Archives	2,339	1,920	419	-	-
Risk Management	810	642	168	-	-
Human Services	3,953	3,199	754	-	-
Fleet Management	2,199	1,278	336	585	-
Training	-	-	-	-	-
Voter Registration	3,331	2,242	504	585	-
Tax Assessment	17,114	9,917	2,516	4,681	-
Weights & Measurers	1,005	642	168	195	-
Tax Collectors	7,682	7,682	-	-	-
Tax Claims	-	-	-	-	-
Recorder of Deeds	5,567	4,477	1,090	-	-
Traffic Safety	1,614	1,278	336	-	-
Traffic Safety Mlr	-	-	-	-	-
Veteran's Affairs	1,935	1,599	336	-	-
Register of Wills	4,802	2,878	754	1,170	-
Sheriff	57,598	33,277	8,725	15,596	-
Coroner	1,809	1,278	336	195	-
Prothonotary	12,649	7,682	1,847	3,120	-
Clerk Courts	22,017	12,480	3,104	6,433	-
Public Defender	14,273	9,917	2,601	1,755	-
District Attorney	38,767	26,237	6,878	5,652	-
Courts	38,230	26,873	5,705	5,652	-
District Justices	47,905	27,515	7,131	13,259	-
Constables	-	-	-	-	-
Divorce Masters	1,614	1,278	336	-	-
Controlled Subst	-	-	-	-	-
Juvenile Probation	35,285	19,835	5,117	10,333	-
Adult Probation	52,066	29,115	7,550	15,401	-
Youth Development Ctr	30,844	16,957	3,944	9,943	-
Maint Adults	-	-	-	-	-
Prison	251,677	137,258	35,654	78,765	-
Public Safety	404	321	83	-	-
EMA	2,829	2,242	587	-	-
Radiation Act	-	-	-	-	-
HazMat	-	-	-	-	-
Parks	19,867	11,196	2,433	6,238	-
Conservation	6,056	4,798	1,258	-	-

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

User Department	Total	Personnel Admin	Benefits Admin	Labor Relations	Nonallocated	
AG Land Pres	1,614	1,278	336	-	-	-
Planning	-	-	-	-	-	-
Coop Extension	4,359	3,520	839	-	-	-
Pleasant Acres	123,136	-	42,031	81,105	-	-
Human Services MLR	-	-	-	-	-	-
Children & Youth	72,778	41,595	10,907	20,276	-	-
Children & Youth MLR	-	-	-	-	-	-
E-911	56,383	33,592	8,557	14,234	-	-
Community Services	-	-	-	-	-	-
Liquid Fuels	-	-	-	-	-	-
SC Training Ctr	-	-	-	-	-	-
Agency on Aging	34,214	20,156	5,285	8,773	-	-
Aging MLR	-	-	-	-	-	-
MH/MR	71,465	42,873	11,241	17,351	-	-
MH/MR MLR	-	-	-	-	-	-
Health Choices	2,829	2,242	587	-	-	-
Health Choices MLR	-	-	-	-	-	-
Domestic Relations	42,363	23,675	6,209	12,479	-	-
Drug & Alcohol	6,018	3,841	1,007	1,170	-	-
Other	10	5	4	1	-	-
<b>Subtotal</b>	<b>1,155,874</b>	<b>616,228</b>	<b>197,487</b>	<b>342,159</b>	<b>-</b>	<b>-</b>
<b>Total</b>	<b>1,155,874</b>	<b>616,228</b>	<b>197,487</b>	<b>342,159</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	2.00	0.104%	620		620		620
County Maintenance	34.00	1.762%	10,504		10,504		10,504
Govt Center	9.00	0.466%	2,778		2,778		2,778
County Annex	6.00	0.311%	1,854		1,854		1,854
Information Services	20.00	1.036%	6,176		6,176		6,176
Commissioners	9.00	0.466%	2,778		2,778		2,778
Solicitor	2.00	0.104%	620		620		620
Purchasing	3.00	0.155%	924		924		924
Controller	13.00	0.674%	4,018		4,018		4,018
Treasurer	7.00	0.363%	2,164		2,164		2,164
Human Resources	10.00	0.518%	3,088		3,088		3,088
Payroll Office	3.00	0.155%	924		924	33	957
Central Telephone	3.00	0.155%	924		924	33	957
Print Shop	-	0.000%	-		-	-	-
Archives	6.00	0.311%	1,854		1,854	66	1,920
Risk Management	2.00	0.104%	620		620	22	642
Human Services	10.00	0.518%	3,088		3,088	111	3,199
Fleet Management	4.00	0.207%	1,234		1,234	44	1,278
Training	-	0.000%	-		-	-	-
Voter Registration	7.00	0.363%	2,164		2,164	78	2,242
Tax Assessment	31.00	1.606%	9,574		9,574	343	9,917
Weights & Measurers	2.00	0.104%	620		620	22	642
Tax Collectors	24.00	1.244%	7,416		7,416	266	7,682
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	14.00	0.725%	4,322		4,322	155	4,477
Traffic Safety	4.00	0.207%	1,234		1,234	44	1,278
Veteran's Affairs	5.00	0.259%	1,544		1,544	55	1,599
Register of Wills	9.00	0.466%	2,778		2,778	100	2,878
Sheriff	104.00	5.389%	32,125		32,125	1,152	33,277
Coroner	4.00	0.207%	1,234		1,234	44	1,278
Prothonotary	24.00	1.244%	7,416		7,416	266	7,682
Clerk Courts	39.00	2.021%	12,048		12,048	432	12,480
Public Defender	31.00	1.606%	9,574		9,574	343	9,917
District Attorney	82.00	4.249%	25,329		25,329	908	26,237
Courts	84.00	4.352%	25,943		25,943	930	26,873
District Justices	86.00	4.456%	26,563		26,563	952	27,515
Divorce Masters	4.00	0.207%	1,234		1,234	44	1,278
Juvenile Probation	62.00	3.212%	19,148		19,148	687	19,835
Adult Probation	91.00	4.715%	28,107		28,107	1,008	29,115
Youth Development Ctr	53.00	2.746%	16,370		16,370	587	16,957
Prison	429.00	22.228%	132,507		132,507	4,751	137,258
Public Safety	1.00	0.052%	310		310	11	321
EMA	7.00	0.363%	2,164		2,164	78	2,242
Parks	35.00	1.813%	10,808		10,808	388	11,196
Conservation	15.00	0.777%	4,632		4,632	166	4,798
AG Land Pres	4.00	0.207%	1,234		1,234	44	1,278
Coop Extension	11.00	0.570%	3,398		3,398	122	3,520
Children & Youth	130.00	6.736%	40,155		40,155	1,440	41,595
E-911	105.00	5.440%	32,429		32,429	1,163	33,592

**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
Agency on Aging	63.00	3.264%	19,458		19,458	698	20,156
MH/MR	134.00	6.943%	41,389		41,389	1,484	42,873
Health Choices	7.00	0.363%	2,164		2,164	78	2,242
Domestic Relations	74.00	3.834%	22,855		22,855	820	23,675
Drug & Alcohol	12.00	0.622%	3,708		3,708	133	3,841
Other		0.000%	4		4	1	5
<hr/>							
Subtotal	1,930	100.000%	596,126	-	596,126	20,102	616,228
Second Allocation Total	1,815						
<hr/>							
Total	1,930	100.000%	596,126	-	596,126	20,102	616,228

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

Source: Payroll Statistics

YORK COUNTY, PENNSYLVANIA  
Human Resources  
Detail Allocation of  
Benefits Admin

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
Retirement Administration	2.00	0.085%	168		168		168
County Maintenance	34.00	1.444%	2,852		2,852		2,852
Govt Center	9.00	0.382%	754		754		754
County Annex	6.00	0.255%	504		504		504
Information Services	20.00	0.850%	1,679		1,679		1,679
Commissioners	9.00	0.382%	754		754		754
Solicitor	2.00	0.085%	168		168		168
Purchasing	3.00	0.127%	251		251		251
Controller	13.00	0.552%	1,090		1,090		1,090
Treasurer	6.00	0.255%	504		504		504
Human Resources	10.00	0.425%	839		839		839
Payroll Office	3.00	0.127%	251		251	-	251
Print Shop	-	0.000%	-		-	-	-
Archives	5.00	0.212%	419		419	-	419
Risk Management	2.00	0.085%	168		168	-	168
Human Services	9.00	0.382%	754		754	-	754
Fleet Management	4.00	0.170%	336		336	-	336
Training	-	0.000%	-		-	-	-
Voter Registration	6.00	0.255%	504		504	-	504
Tax Assessment	30.00	1.274%	2,516		2,516	-	2,516
Weights & Measurers	2.00	0.085%	168		168	-	168
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	13.00	0.552%	1,090		1,090	-	1,090
Traffic Safety	4.00	0.170%	336		336	-	336
Veteran's Affairs	4.00	0.170%	336		336	-	336
Register of Wills	9.00	0.382%	754		754	-	754
Sheriff	104.00	4.418%	8,725		8,725	-	8,725
Coroner	4.00	0.170%	336		336	-	336
Prothonotary	22.00	0.935%	1,847		1,847	-	1,847
Clerk Courts	37.00	1.572%	3,104		3,104	-	3,104
Public Defender	31.00	1.317%	2,601		2,601	-	2,601
District Attorney	82.00	3.483%	6,878		6,878	-	6,878
Courts	68.00	2.889%	5,705		5,705	-	5,705
District Justices	85.00	3.611%	7,131		7,131	-	7,131
Divorce Masters	4.00	0.170%	336		336	-	336
Juvenile Probation	61.00	2.591%	5,117		5,117	-	5,117
Adult Probation	90.00	3.823%	7,550		7,550	-	7,550
Youth Development Ctr	47.00	1.997%	3,944		3,944	-	3,944
Prison	425.00	18.054%	35,654		35,654	-	35,654
Public Safety	1.00	0.042%	83		83	-	83
EMA	7.00	0.297%	587		587	-	587
Parks	29.00	1.232%	2,433		2,433	-	2,433
Conservation	15.00	0.637%	1,258		1,258	-	1,258
AG Land Pres	4.00	0.170%	336		336	-	336
Coop Extension	10.00	0.425%	839		839	-	839
Pleasant Acres	501.00	21.283%	42,031		42,031	-	42,031
Children & Youth	130.00	5.523%	10,907		10,907	-	10,907
E-911	102.00	4.338%	8,557		8,557	-	8,557
Agency on Aging	63.00	2.676%	5,285		5,285	-	5,285
MH/MR	134.00	5.692%	11,241		11,241	-	11,241

2008 Actual

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
Health Choices	7.00	0.297%	587		587	-	587
Domestic Relations	74.00	3.144%	6,209		6,209	-	6,209
Drug & Alcohol	12.00	0.510%	1,007		1,007	-	1,007
Other		0.000%	4		4	-	4
<hr/>							
Subtotal	2,354	100.000%	197,487	-	197,487	-	197,487
Second Allocation Total	2,240						
<hr/>							
Total	2,354	100.000%	197,487	-	197,487	-	197,487

(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	26	1.481%	5,067		5,067		5,067
Govt Center	7	0.399%	1,365		1,365		1,365
County Annex	4	0.228%	780		780		780
Fleet Management	3	0.171%	585		585	-	585
Voter Registration	3	0.171%	585		585	-	585
Tax Assessment	24	1.368%	4,681		4,681	-	4,681
Weights & Measurers	1	0.057%	195		195	-	195
Register of Wills	6	0.342%	1,170		1,170	-	1,170
Sheriff	80	4.558%	15,596		15,596	-	15,596
Coroner	1	0.057%	195		195	-	195
Prothonotary	16	0.912%	3,120		3,120	-	3,120
Clerk Courts	33	1.880%	6,433		6,433	-	6,433
Public Defender	9	0.513%	1,755		1,755	-	1,755
District Attorney	29	1.652%	5,652		5,652	-	5,652
Courts	29	1.652%	5,652		5,652	-	5,652
District Justices	68	3.875%	13,259		13,259	-	13,259
Divorce Masters	-	0.000%	-		-	-	-
Juvenile Probation	53	3.020%	10,333		10,333	-	10,333
Adult Probation	79	4.501%	15,401		15,401	-	15,401
Youth Development Ctr	51	2.906%	9,943		9,943	-	9,943
Prison	404	23.020%	78,765		78,765	-	78,765
Parks	32	1.823%	6,238		6,238	-	6,238
Pleasant Acres	416	23.704%	81,105		81,105	-	81,105
Children & Youth	104	5.926%	20,276		20,276	-	20,276
E-911	73	4.160%	14,234		14,234	-	14,234
Agency on Aging	45	2.564%	8,773		8,773	-	8,773
MH/MR	89	5.071%	17,351		17,351	-	17,351
Domestic Relations	64	3.647%	12,479		12,479	-	12,479
Drug & Alcohol	6	0.342%	1,170		1,170	-	1,170
Other		0.000%	1		1	-	1
<hr/>							
Subtotal	1,755	100.000%	342,159	-	342,159	-	342,159
Second Allocation Total	1,718						
<hr/>							
Total:	1,755	100.000%	342,159	-	342,159	-	342,159

(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 2008.

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

2008 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	115,461		115,461	115,461
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	-	-	-	
Employee Benefits	34,580	18	34,598	
Liability Insurance	331	-	331	
Property Insurance	-	-	-	
Retirement Administration	769	3	772	
County Maintenance	-	-	-	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	22,205	3,217	25,422	
Commissioners	203	16	219	
Solicitor	-	-	-	
Purchasing	248	21	269	
Controller	1,105	56	1,161	
Treasurer	20	1	21	
Human Resources	1,175	33	1,208	
Payroll Office		217	217	
Central Telephone		240	240	
Print Shop		-	-	
Archives		2,597	2,597	
Risk Management		209	209	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>60,636</u>	<u>6,628</u>	<u>67,264</u>	<u>67,264</u>
Departmental Cost Adjustments				
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>176,097</u></u>	<u><u>6,628</u></u>	<u><u>182,725</u></u>	<u><u>182,725</u></u>

2008 Actual

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

	<u>Total</u>	<u>General and Administration</u>	<u>Payroll Processing</u>
<u>Wages and Benefits</u>			
Salaries & Wages	103,326		103,326
Other Expenses and Cost			
Advertising	-		
Postage	-		
Telephone	665		665
Printing	-		
Contracted Services	5,158		5,158
Equipment Rental	822		822
Maintenance and Repairs	299		299
Office Equipment	-		
Computer Forms	1,424		1,424
Office Supplies	3,767		3,767
	-		
Departmental Expenditures	115,461	-	115,461
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments			
	-		
Functional Cost	115,461	-	115,461
Additions: 1st Central Service Centers	60,636	60,636	
REALLOCATE ADMIN		(60,636)	60,636

2008 Actual

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

	<u>Total</u>	<u>General and Administration</u>	<u>Payroll Processing</u>
Allocable Costs	176,097	-	176,097
Unallocated	-		
1st Allocation	<u>176,097</u>	-	<u>176,097</u>
Additions: 2nd Central Service Centers	6,628	6,628	
REALLOCATE ADMIN		(6,628)	6,628
Allocable Costs	<u>6,628</u>	-	<u>6,628</u>
Unallocated	-		
2nd Allocation	<u>6,628</u>	-	<u>6,628</u>
Total Allocated	<u><u>182,725</u></u>	-	<u><u>182,725</u></u>

## Department Cost Allocation Summary - Total Costs

User Department	Total	Payroll Processing
County Maintenance	2,164	2,164
Govt Center	650	650
County Annex	722	722
Information Services	1,442	1,442
Commissioners	650	650
Solicitor	169	169
Purchasing	217	217
Controller	937	937
Treasurer	530	530
Human Resources	722	722
Payroll Office	217	217
Central Telephone	226	226
Print Shop	-	-
Archives	425	425
Risk Management	150	150
Human Services	724	724
Fleet Management	300	300
Training	-	-
Voter Registration	525	525
Tax Assessment	2,324	2,324
Weights & Measurers	150	150
Tax Collectors	1,773	1,773
Tax Claims	-	-
Recorder of Deeds	1,023	1,023
Traffic Safety	300	300
Veteran's Affairs	349	349
Register of Wills	701	701
Sheriff	7,850	7,850
Coroner	325	325
Prothonotary	1,799	1,799
Clerk Courts	2,923	2,923
Public Defender	2,324	2,324
District Attorney	6,149	6,149
Courts	6,274	6,274
District Justices	6,449	6,449
Divorce Masters	300	300
Juvenile Probation	4,622	4,622
Adult Probation	6,797	6,797
Youth Development Ctr	3,948	3,948
Prison	32,221	32,221
Public Safety	75	75
EMA	525	525

2008 Actual

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

<u>User Department</u>	<u>Total</u>	<u>Payroll Processing</u>
Parks	2,651	2,651
Conservation	1,152	1,152
AG Land Pres	300	300
Coop Extension	798	798
Pleasant Acres	38,293	38,293
Children & Youth	9,798	9,798
E-911	7,874	7,874
Agency on Aging	4,725	4,725
MH/MR	10,048	10,048
Health Choices	525	525
Domestic Relations	5,549	5,549
Drug & Alcohol	900	900
Other	(3)	(3)
<hr/>		
Subtotal	182,725	182,725
<hr/>		
Total	182,725	182,725

**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	52	0.082%	144		144		144
County Maintenance	780	1.229%	2,164		2,164		2,164
Govt Center	234	0.369%	650		650		650
County Annex	260	0.410%	722		722		722
Information Services	520	0.819%	1,442		1,442		1,442
Commissioners	234	0.369%	650		650		650
Solicitor	61	0.096%	169		169		169
Purchasing	78	0.123%	217		217		217
Controller	338	0.532%	937		937		937
Treasurer	191	0.301%	530		530		530
Human Resources	260	0.410%	722		722		722
Payroll Office	78	0.123%	217		217		217
Central Telephone	78	0.123%	217		217	9	226
Print Shop		0.000%	-		-		-
Archives	147	0.232%	409		409	16	425
Risk Management	52	0.082%	144		144	6	150
Human Services	251	0.395%	696		696	28	724
Fleet Management	104	0.164%	289		289	11	300
Training		0.000%	-		-		-
Voter Registration	182	0.287%	505		505	20	525
Tax Assessment	806	1.270%	2,236		2,236	88	2,324
Weights & Measurers	52	0.082%	144		144	6	150
Tax Collectors	615	0.969%	1,706		1,706	67	1,773
Tax Claims		0.000%	-		-		-
Recorder of Deeds	355	0.559%	984		984	39	1,023
Traffic Safety	104	0.164%	289		289	11	300
Veteran's Affairs	121	0.191%	336		336	13	349
Register of Wills	243	0.383%	674		674	27	701
Sheriff	2,722	4.288%	7,551		7,551	299	7,850
Coroner	113	0.178%	313		313	12	325
Prothonotary	624	0.983%	1,731		1,731	68	1,799
Clerk Courts	1,014	1.597%	2,812		2,812	111	2,923
Public Defender	806	1.270%	2,236		2,236	88	2,324
District Attorney	2,132	3.359%	5,915		5,915	234	6,149
Courts	2,175	3.427%	6,035		6,035	239	6,274
District Justices	2,236	3.523%	6,204		6,204	245	6,449
Divorce Masters	104	0.164%	289		289	11	300
Juvenile Probation	1,603	2.525%	4,446		4,446	176	4,622
Adult Probation	2,357	3.713%	6,538		6,538	259	6,797
Youth Development Ctr	1,369	2.157%	3,798		3,798	150	3,948
Prison	11,172	17.601%	30,995		30,995	1,226	32,221
Public Safety	26	0.041%	72		72	3	75
EMA	182	0.287%	505		505	20	525
Parks	919	1.448%	2,550		2,550	101	2,651
Conservation	399	0.629%	1,108		1,108	44	1,152

**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	104	0.164%	289		289	11	300
Coop Extension	277	0.436%	768		768	30	798
Pleasant Acres	13,278	20.918%	36,836		36,836	1,457	38,293
Children & Youth	3,397	5.352%	9,425		9,425	373	9,798
E-911	2,730	4.301%	7,574		7,574	300	7,874
Agency on Aging	1,638	2.581%	4,545		4,545	180	4,725
MH/MR	3,484	5.489%	9,666		9,666	382	10,048
Health Choices	182	0.287%	505		505	20	525
Domestic Relations	1,924	3.031%	5,338		5,338	211	5,549
Drug & Alcohol	312	0.492%	866		866	34	900
Other		0.000%	(6)		(6)	3	(3)
<b>Subtotal</b>	<b>63,475</b>	<b>100.000%</b>	<b>176,097</b>	<b>-</b>	<b>176,097</b>	<b>6,628</b>	<b>182,725</b>
<b>Second Allocation Total</b>	<b>60,389</b>						
<b>Total</b>	<b>63,475</b>	<b>100.000%</b>	<b>176,097</b>	<b>-</b>	<b>176,097</b>	<b>6,628</b>	<b>182,725</b>

(A) Alloc basis:

Payroll Checks Issued By Department

Source:

Payroll Statistics

2008 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

2008 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	132,533		132,533	132,533
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	-	-	-	
Equipment Use	5,476	-	5,476	
Employee Benefits	17,535	9	17,544	
Liability Insurance	291	-	291	
Property Insurance	-	-	-	
Retirement Administration	-	-	-	
County Maintenance	-	-	-	
Govt Center	-	-	-	
County Annex	-	-	-	
Satellite Building	-	-	-	
Admin Building	-	-	-	
Information Services	-	-	-	
Commissioners	309	25	334	
Solicitor	-	-	-	
Purchasing	-	-	-	
Controller	2,357	120	2,477	
Treasurer	36	2	38	
Human Resources	924	33	957	
Payroll Office	217	9	226	
Central Telephone		7,133	7,133	
Print Shop	-	-	-	
Archives	-	-	-	
Risk Management		209	209	
Human Services	-	-	-	
Fleet Management	-	-	-	
Training	-	-	-	
Total Allocated Additions	<u>27,145</u>	<u>7,540</u>	<u>34,685</u>	<u>34,685</u>
Departmental Cost Adjustments				
Direct Telephone	(61,254)		(61,254)	
	-		-	

2008 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>98,424</u>	<u>7,540</u>	<u>105,964</u>	<u>105,964</u>

2008 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	70,007		70,007
	-		
<u>Other Expenses and Cost</u>			
Advertising	-		-
Postage	-		-
Telephone	61,254		61,254
Office Supplies	1,272		1,272
Departmental Expenditures	132,533	-	132,533
<u>Cost Adjustments</u>			
Deductions	-	-	
Departmental Cost Adjustments Direct Telephone	(61,254)		(61,254)
	-		
<hr/>			
Functional Cost	71,279	-	71,279
Additions: 1st Central Service Centers	27,145	27,145	
REALLOCATE ADMIN		(27,145)	27,145
<hr/>			
Allocable Costs	98,424	-	98,424
Unallocated	-		
1st Allocation	98,424	-	98,424
<hr/>			
Additions: 2nd Central Service Centers	7,540	7,540	

2008 Actual

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

	<u>Total</u>	<u>General and Administration</u>	<u>Telephone Services</u>
REALLOCATE ADMIN		(7,540)	7,540
Allocable Costs	7,540	-	7,540
Unallocated	-		
2nd Allocation	7,540	-	7,540
Total Allocated	105,964	-	105,964

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

User Department	Total	Telephone Services
County Maintenance	1,738	1,738
Govt Center	-	-
County Annex	-	-
Satellite Building	-	-
Admin Building	-	-
Information Services	2,338	2,338
Commissioners	1,019	1,019
Solicitor	120	120
Purchasing	240	240
Controller	1,019	1,019
Treasurer	539	539
Human Resources	599	599
Payroll Office	240	240
Central Telephone	7,133	7,133
Archives	65	65
Risk Management	262	262
Human Services	916	916
Fleet Management	-	-
Training	-	-
Voter Registration	850	850
Tax Assessment	3,399	3,399
Weights & Measurers	65	65
Recorder of Deeds	588	588
Traffic Safety	588	588
Traffic Safety Mlr	-	-
Veteran's Affairs	327	327
Register of Wills	916	916
Sheriff	3,856	3,856
Coroner	196	196
Prothonotary	2,157	2,157
Clerk Courts	2,157	2,157
Public Defender	2,484	2,484
District Attorney	7,843	7,843
Courts	1,438	1,438
District Justices	916	916
Divorce Masters	588	588
Juvenile Probation	2,091	2,091
Adult Probation	2,876	2,876
Youth Development Ctr	2,352	2,352
Prison	12,287	12,287
EMA	2,091	2,091

2008 Actual

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

<u>User Department</u>	<u>Total</u>	<u>Telephone Services</u>
Parks	392	392
Conservation	588	588
AG Land Pres	196	196
Planning	784	784
Coop Extension	1,373	1,373
Pleasant Acres	9,477	9,477
Children & Youth	1,504	1,504
E-911	8,300	8,300
SC Training Ctr	327	327
Agency on Aging	6,928	6,928
MH/MR	1,961	1,961
Domestic Relations	6,536	6,536
Drug & Alcohol	196	196
Other	1,109	1,109
<hr/>		
Subtotal	105,964	105,964
<hr/>		
Total	<u>105,964</u>	<u>105,964</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	29	1.766%	1,738		1,738		1,738
Information Services	39	2.375%	2,338		2,338		2,338
Commissioners	17	1.035%	1,019		1,019		1,019
Solicitor	2	0.122%	120		120		120
Purchasing	4	0.244%	240		240		240
Controller	17	1.035%	1,019		1,019		1,019
Treasurer	9	0.548%	539		539		539
Human Resources	10	0.609%	599		599		599
Payroll Office	4	0.244%	240		240		240
Central Telephone	119	7.247%	7,133		7,133		7,133
Archives	1	0.061%	60		60	5	65
Risk Management	4	0.244%	240		240	22	262
Human Services	14	0.853%	840		840	76	916
Voter Registration	13	0.792%	780		780	70	850
Tax Assessment	52	3.167%	3,117		3,117	282	3,399
Weights & Measurers	1	0.061%	60		60	5	65
Recorder of Deeds	9	0.548%	539		539	49	588
Traffic Safety	9	0.548%	539		539	49	588
Veteran's Affairs	5	0.305%	300		300	27	327
Register of Wills	14	0.853%	840		840	76	916
Sheriff	59	3.593%	3,536		3,536	320	3,856
Coroner	3	0.183%	180		180	16	196
Prothonotary	33	2.010%	1,978		1,978	179	2,157
Clerk Courts	33	2.010%	1,978		1,978	179	2,157
Public Defender	38	2.314%	2,278		2,278	206	2,484
District Attorney	120	7.308%	7,193		7,193	650	7,843
Courts	22	1.340%	1,319		1,319	119	1,438
District Justices	14	0.853%	840		840	76	916
Divorce Masters	9	0.548%	539		539	49	588
Juvenile Probation	32	1.949%	1,918		1,918	173	2,091
Adult Probation	44	2.680%	2,638		2,638	238	2,876
Youth Development Ctr	36	2.192%	2,157		2,157	195	2,352
Prison	188	11.449%	11,269		11,269	1,018	12,287
EMA	32	1.949%	1,918		1,918	173	2,091
Parks	6	0.365%	359		359	33	392
Conservation	9	0.548%	539		539	49	588
AG Land Pres	3	0.183%	180		180	16	196
Planning	12	0.731%	719		719	65	784
Coop Extension	21	1.279%	1,259		1,259	114	1,373
Pleasant Acres	145	8.831%	8,692		8,692	785	9,477
Children & Youth	23	1.401%	1,379		1,379	125	1,504

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

User Department	Allocation Units (A)	Allocation Percentage	Gross Allocation	Direct Billed	First Allocation	Second Allocation	Total Allocated
E-911	127	7.734%	7,612		7,612	688	8,300
SC Training Ctr	5	0.305%	300		300	27	327
Agency on Aging	106	6.456%	6,354		6,354	574	6,928
MH/MR	30	1.827%	1,798		1,798	163	1,961
Domestic Relations	100	6.090%	5,994		5,994	542	6,536
Drug & Alcohol	3	0.183%	180		180	16	196
Other	17	1.035%	1,018		1,018	91	1,109
<hr/>							
Subtotal	1,642	100.000%	98,424	-	98,424	7,540	105,964
Second Allocation Total	1,392						
<hr/>							
Total	1,642	100.000%	98,424	-	98,424	7,540	105,964

(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

2008 Actual

**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 2008.

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

2008 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	246,096		246,096	246,096
Deductions			-	
Exp Reimb	<u>(13,769)</u>		<u>(13,769)</u>	
Total Deductions	(13,769)	-	(13,769)	(13,769)
Allocated Additions				
Building Use	84,183	-	84,183	
Equipment Use	11,028	-	11,028	
Employee Benefits	69,261	38	69,299	
Liability Insurance	649	-	649	
Property Insurance	2,485	-	2,485	
Retirement Administration	1,283	5	1,288	
County Maintenance	88,840	2,233	91,073	
Information Services	8,330	1,208	9,538	
Commissioners	590	48	638	
Solicitor	3,112	81	3,193	
Purchasing	1,804	154	1,958	
Controller	4,460	230	4,690	
Treasurer	820	45	865	
Human Resources	2,273	66	2,339	
Payroll Office	409	16	425	
Central Telephone	60	5	65	
Print Shop	-	-	-	
Archives		451	451	
Risk Management		418	418	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>279,587</u>	<u>4,998</u>	<u>284,585</u>	<u>284,585</u>
Departmental Cost Adjustments				
	-		-	
	-		-	
	-		-	
	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>511,914</u>	<u>4,998</u>	<u>516,912</u>	<u>516,912</u>

2008 Actual

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

	Total	General and Administration	Records Management	Nonallocable
<u>Wages and Benefits</u>				
Salaries & Wages	192,220	26,887	86,635	78,698
<u>Other Expenses and Cost</u>				
Fuel		-	-	-
Supplies	2,462	344	1,110	1,008
Telephone	1,167	163	526	478
Utilities		-	-	-
Microfilming	5,386	753	2,428	2,205
Equipment Rental	1,322	185	596	541
Travel	112	16	50	46
Grant Expense	4,837	677	2,180	1,980
Contracted Services	7,973	1,115	3,593	3,264
Restoration Exp	3,902	546	1,759	1,598
Maintenance & Repairs	13,526	1,892	6,096	5,538
Office Equipment	2,658	372	1,198	1,088
Office Supplies	1,337	187	603	547
Professional Services	9,020	1,262	4,065	3,693
Training and Staff Development	110	15	50	45
Pamphlet Subscription	64	9	29	26
Departmental Expenditures	246,096	34,423	110,917	100,756
<u>Cost Adjustments</u>				
Deductions	(13,769)	(1,926)	(6,206)	(5,637)
Departmental Cost Adjustments				
Functional Cost	232,327	32,497	104,712	95,118

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

	Total	General and Administration	Records Management	Nonallocable
Additions: 1st Central Service Centers	279,587	279,587		
REALLOCATE ADMIN		(312,084)	163,533	148,551
Allocable Costs	511,914	-	268,245	243,669
Unallocated	(243,669)			(243,669)
1st Allocation	268,245	-	268,245	-
Additions: 2nd Central Service Centers	4,998	4,998		
REALLOCATE ADMIN		(4,998)	2,619	2,379
Allocable Costs	4,998	-	2,619	2,379
Unallocated	(2,379)			(2,379)
2nd Allocation	2,619	-	2,619	-
<b>Total Allocated</b>	<b>270,864</b>	<b>-</b>	<b>270,864</b>	<b>-</b>

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

User Department	Total	Records Management	Nonallocable
Commissioners	2,929	2,929	-
Controller	11,760	11,760	-
Treasurer	1,827	1,827	-
Human Resources	2,371	2,371	-
Payroll Office	2,597	2,597	-
Archives	451	451	-
Human Services	2,180	2,180	-
Voter Registration	5,978	5,978	-
Tax Assessment	3,497	3,497	-
Recorder of Deeds	3,703	3,703	-
Veteran's Affairs	239	239	-
Register of Wills	26,513	26,513	-
Sheriff	4,036	4,036	-
Coroner	203	203	-
Prothonotary	21,639	21,639	-
Clerk Courts	60,686	60,686	-
Public Defender	18,546	18,546	-
District Attorney	27,077	27,077	-
Courts	14,653	14,653	-
Divorce Masters	277	277	-
Juvenile Probation	5,056	5,056	-
Adult Probation	13,983	13,983	-
Youth Development Ctr	466	466	-
Prison	179	179	-
EMA	515	515	-
Conservation	886	886	-
AG Land Pres	11	11	-
Planning	11	11	-
Coop Extension	132	132	-
Pleasant Acres	144	144	-
Children & Youth	14,558	14,558	-
SC Training Ctr	1,307	1,307	-
Agency on Aging	4,758	4,758	-
MH/MR	1,199	1,199	-
Health Choices	155	155	-
Domestic Relations	14,246	14,246	-
Other	311	311	-
Subtotal	270,864	270,864	-
Total	270,864	270,864	-

**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	0.027%	72		72		72
Commissioners	247	1.092%	2,929		2,929		2,929
Controller	992	4.384%	11,760		11,760		11,760
Treasurer	154	0.681%	1,827		1,827		1,827
Human Resources	200	0.884%	2,371		2,371		2,371
Payroll Office	219	0.968%	2,597		2,597		2,597
Archives	38	0.168%	451		451		451
Human Services	182	0.804%	2,157		2,157	23	2,180
Voter Registration	499	2.205%	5,915		5,915	63	5,978
Tax Assessment	292	1.290%	3,460		3,460	37	3,497
Recorder of Deeds	309	1.366%	3,664		3,664	39	3,703
Veteran's Affairs	20	0.088%	236		236	3	239
Register of Wills	2,213	9.780%	26,234		26,234	279	26,513
Sheriff	337	1.489%	3,994		3,994	42	4,036
Coroner	17	0.075%	201		201	2	203
Prothonotary	1,806	7.982%	21,411		21,411	228	21,639
Clerk Courts	5,065	22.385%	60,047		60,047	639	60,686
Public Defender	1,548	6.841%	18,351		18,351	195	18,546
District Attorney	2,260	9.988%	26,792		26,792	285	27,077
Courts	1,223	5.405%	14,499		14,499	154	14,653
Divorce Masters	23	0.102%	274		274	3	277
Juvenile Probation	422	1.865%	5,003		5,003	53	5,056
Adult Probation	1,167	5.158%	13,836		13,836	147	13,983
Youth Development Ctr	39	0.172%	461		461	5	466
Prison	15	0.066%	177		177	2	179
EMA	43	0.190%	510		510	5	515
Conservation	74	0.327%	877		877	9	886
AG Land Pres	1	0.004%	11		11	-	11
Planning	1	0.004%	11		11	-	11
Coop Extension	11	0.049%	131		131	1	132
Pleasant Acres	12	0.053%	142		142	2	144
Children & Youth	1,215	5.370%	14,405		14,405	153	14,558
SC Training Ctr	109	0.482%	1,293		1,293	14	1,307
Agency on Aging	397	1.755%	4,708		4,708	50	4,758
MH/MR	100	0.442%	1,186		1,186	13	1,199
Health Choices	13	0.057%	153		153	2	155
Domestic Relations	1,189	5.255%	14,096		14,096	150	14,246
Drug & Alcohol	143	0.632%	1,695		1,695	18	1,713
Other	26	0.115%	308		308	3	311
<hr/>							
Subtotal	22,627	100.000%	268,245	-	268,245	2,619	270,864
Second Allocation Total	20,771						
<hr/>							
Total	22,627	100.000%	268,245	-	268,245	2,619	270,864

(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 2008.

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

2008 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	96,403		96,403	96,403
Deductions			-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	480	-	480	
Equipment Use	52	-	52	
Employee Benefits	51,037	29	51,066	
Liability Insurance	243	-	243	
Property Insurance	117	-	117	
Retirement Administration	515	2	517	
County Annex	7,098	261	7,359	
Information Services	5,905	856	6,761	
Commissioners	209	17	226	
Solicitor	3,112	81	3,193	
Purchasing	562	48	610	
Controller	1,648	84	1,732	
Treasurer	24	1	25	
Human Resources	788	22	810	
Payroll Office	144	6	150	
Central Telephone	240	22	262	
Print Shop	-	-	-	
Archives	-	-	-	
Risk Management		140	140	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>72,174</u>	<u>1,569</u>	<u>73,743</u>	<u>73,743</u>
Departmental Cost Adjustments			-	
Total Departmental Cost Adjustments	-	-	-	-
Total to be Allocated	<u><u>168,577</u></u>	<u><u>1,569</u></u>	<u><u>170,146</u></u>	<u><u>170,146</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	86,724		86,724
<u>Other Expenses and Cost</u>			
Telephone	2,062		2,062
Training	-		-
Contracted Services	990		990
Professional Services	2,819		2,819
Maintenance & Repairs	54		54
Office Equipment	586		586
Office Supplies	1,584		1,584
Lease/ Purchase Agreement	237		237
Subscriptions	-		-
Travel	1,347		1,347
Capital Outlay	-		-
Departmental Expenditures	96,403	-	96,403
<u>Cost Adjustments</u>			
Deductions	-	-	
<u>Departmental Cost Adjustments</u>			
	-		
Functional Cost	96,403	-	96,403
Additions: 1st			
Central Service Centers	72,174	72,174	
REALLOCATE ADMIN		(72,174)	72,174
Allocable Costs	168,577	-	168,577
Unallocated	-		
1st Allocation	168,577	-	168,577
Additions: 2nd			
Central Service Centers	1,569	1,569	
REALLOCATE ADMIN		(1,569)	1,569
Allocable Costs	1,569	-	1,569
Unallocated	-		
2nd Allocation	1,569	-	1,569
Total Allocated	170,146	-	170,146

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

User Department	Total	Safety Admin
County Maintenance	2,372	2,372
Govt Center	627	627
County Annex	418	418
Information Services	1,394	1,394
Commissioners	627	627
Solicitor	140	140
Purchasing	209	209
Controller	907	907
Treasurer	489	489
Human Resources	698	698
Payroll Office	209	209
Central Telephone	209	209
Print Shop	-	-
Archives	418	418
Risk Management	140	140
Human Services	705	705
Fleet Management	281	281
Training	-	-
Voter Registration	494	494
Tax Assessment	2,184	2,184
Weights & Measurers	141	141
Tax Collectors	-	-
Tax Claims	-	-
Recorder of Deeds	916	916
Traffic Safety	281	281
Traffic Safety Mir	-	-
Veteran's Affairs	352	352
Register of Wills	633	633
Sheriff	7,325	7,325
Coroner	281	281
Prothonotary	1,690	1,690
Clerk Courts	2,748	2,748
Public Defender	2,184	2,184
District Attorney	5,776	5,776
Courts	5,846	5,846
District Justices	6,057	6,057

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

User Department	Total	Safety Admin
Constables	-	-
Divorce Masters	281	281
Controlled Subst	-	-
Juvenile Probation	4,367	4,367
Adult Probation	6,409	6,409
Youth Development Ctr	3,733	3,733
Maint Adults	-	-
Prison	30,287	30,287
Public Safety	70	70
EMA	494	494
Radiation Act	-	-
HazMat	-	-
Parks	2,465	2,465
Conservation	1,057	1,057
AG Land Pres	281	281
Planning	-	-
Coop Extension	775	775
Pleasant Acres	35,991	35,991
Human Services MLR	-	-
Children & Youth	9,227	9,227
Children & Youth MLR	-	-
E-911	7,395	7,395
Community Services	-	-
Liquid Fuels	-	-
SC Training Ctr	-	-
Agency on Aging	4,438	4,438
Aging MLR	-	-
MH/MR	9,438	9,438
MH/MR MLR	-	-
Health Choices	494	494
Health Choices MLR	-	-
Domestic Relations	5,213	5,213
Drug & Alcohol	844	844
Other	(4)	(4)
Subtotal	170,146	170,146
Total	170,146	170,146

**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	2.00	0.083%	140		140		140
County Maintenance	34.00	1.407%	2,372		2,372		2,372
Govt Center	9.00	0.372%	627		627		627
County Annex	6.00	0.248%	418		418		418
Information Services	20.00	0.827%	1,394		1,394		1,394
Commissioners	9.00	0.372%	627		627		627
Solicitor	2.00	0.083%	140		140		140
Purchasing	3.00	0.124%	209		209		209
Controller	13.00	0.538%	907		907		907
Treasurer	7.00	0.290%	489		489		489
Human Resources	10.00	0.414%	698		698		698
Payroll Office	3.00	0.124%	209		209		209
Central Telephone	3.00	0.124%	209		209		209
Print Shop	-	0.000%	-		-		-
Archives	6.00	0.248%	418		418		418
Risk Management	2.00	0.083%	140		140		140
Human Services	10.00	0.414%	698		698	7	705
Fleet Management	4.00	0.165%	278		278	3	281
Training	-	0.000%	-		-	-	-
Voter Registration	7.00	0.290%	489		489	5	494
Tax Assessment	31.00	1.283%	2,163		2,163	21	2,184
Weights & Measurers	2.00	0.083%	140		140	1	141
Tax Claims	-	0.000%	-		-	-	-
Recorder of Deeds	13.00	0.538%	907		907	9	916
Traffic Safety	4.00	0.165%	278		278	3	281
Veteran's Affairs	5.00	0.207%	349		349	3	352
Register of Wills	9.00	0.372%	627		627	6	633
Sheriff	104.00	4.303%	7,254		7,254	71	7,325
Coroner	4.00	0.165%	278		278	3	281
Prothonotary	24.00	0.993%	1,674		1,674	16	1,690
Clerk Courts	39.00	1.614%	2,721		2,721	27	2,748
Public Defender	31.00	1.283%	2,163		2,163	21	2,184
District Attorney	82.00	3.393%	5,720		5,720	56	5,776
Courts	83.00	3.434%	5,789		5,789	57	5,846
District Justices	86.00	3.558%	5,998		5,998	59	6,057
Divorce Masters	4.00	0.165%	278		278	3	281
Juvenile Probation	62.00	2.565%	4,324		4,324	43	4,367
Adult Probation	91.00	3.765%	6,347		6,347	62	6,409
Youth Development Ctr	53.00	2.193%	3,697		3,697	36	3,733
Prison	430.00	17.791%	29,992		29,992	295	30,287
Public Safety	1.00	0.041%	69		69	1	70
EMA	7.00	0.290%	489		489	5	494

**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	35.00	1.448%	2,441		2,441	24	2,465
Conservation	15.00	0.621%	1,047		1,047	10	1,057
AG Land Pres	4.00	0.165%	278		278	3	281
Coop Extension	11.00	0.455%	767		767	8	775
Pleasant Acres	511.00	21.142%	35,641		35,641	350	35,991
Children & Youth	131.00	5.420%	9,137		9,137	90	9,227
E-911	105.00	4.344%	7,323		7,323	72	7,395
Agency on Aging	63.00	2.607%	4,395		4,395	43	4,438
MH/MR	134.00	5.544%	9,346		9,346	92	9,438
Health Choices	7.00	0.290%	489		489	5	494
Domestic Relations	74.00	3.062%	5,162		5,162	51	5,213
Drug & Alcohol	12.00	0.496%	836		836	8	844
Other		0.000%	(4)		(4)	-	(4)
<b>Subtotal</b>	<b>2,417</b>	<b>100.000%</b>	<b>168,577</b>	<b>-</b>	<b>168,577</b>	<b>1,569</b>	<b>170,146</b>
<b>Second Allocation Total</b>	<b>2,288</b>						
<b>Total</b>	<b>2,417</b>	<b>100.000%</b>	<b>168,577</b>	<b>-</b>	<b>168,577</b>	<b>1,569</b>	<b>170,146</b>

(A) Alloc basis:

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

Source:

Controllers Office

**York County, Pennsylvania  
Human Services**

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

Operating expenses and Countywide indirect costs associated with the Human Services department, are allocated to departments based on actual salaries, fringe benefits and departmental expenses applicable by categorical program and grant in each department for 2008.

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

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

2008 Actual

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

	<u>1st Allocation</u>	<u>2nd Allocation</u>	<u>Subtotal</u>	<u>Total</u>
Expenditures per Financial Statements	4,548,121		4,548,121	4,548,121
Deductions			-	
Major Equipment	(6,662)		(6,662)	
Grants	(3,557,670)		(3,557,670)	
Total Deductions	(3,564,332)	-	(3,564,332)	(3,564,332)
Allocated Additions				
Liability Insurance	1,185	-	1,185	
Property Insurance	-	-	-	
Retirement Administration	2,312	9	2,321	
Information Services	31,296	4,540	35,836	
Commissioners	1,122	91	1,213	
Solicitor	9,335	242	9,577	
Purchasing	1,953	167	2,120	
Controller	9,188	469	9,657	
Treasurer	676	36	712	
Human Resources	3,842	111	3,953	
Payroll Office	696	28	724	
Central Telephone	840	76	916	
Print Shop	-	-	-	
Archives	2,157	23	2,180	
Risk Management	698	7	705	
Human Services		-	-	
Fleet Management		-	-	
Training		-	-	
Total Allocated Additions	<u>65,300</u>	<u>5,799</u>	<u>71,099</u>	<u>71,099</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u>1,049,089</u>	<u>5,799</u>	<u>1,054,888</u>	<u>1,054,888</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	435,215	-	435,215	-
Fringes Benefits	128,731	-	128,731	-
<u>Other Expenses and Cost</u>				
Operating Expenses	197,320	-	197,320	-
Major Equipment	-	-	-	-
Grants	3,786,855	3,786,855	-	-
	-	-	-	-
Departmental Expenditures	4,548,121	3,786,855	761,266	-
<u>Cost Adjustments</u>				
Deductions	(3,564,332)	(3,564,332)	-	-
Departmental Cost Adjustments				
	-	-	-	-
Functional Cost	983,789	222,523	761,266	-
Additions: 1st Central Service Centers	65,300	-	65,300	-
REALLOCATE ADMIN	-	(222,523)	222,523	-
Allocable Costs Unallocated	1,049,089	-	1,049,089	-
1st Allocation	1,049,089	-	1,049,089	-
Additions: 2nd Central Service Centers	5,799	-	5,799	-
REALLOCATE ADMIN	-	-	-	-
Allocable Costs Unallocated	5,799	-	5,799	-
2nd Allocation	5,799	-	5,799	-
Total Allocated	1,054,888	-	1,054,888	-

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

User Department	Total	Administration	Transportation
Veteran's Affairs	3,418	3,418	-
Youth Development Ctr	5,464	5,464	-
Children & Youth	7,047	7,047	-
Agency on Aging	5,443	5,443	-
MH/MR	4,631	4,631	-
Health Choices	21	21	-
Drug & Alcohol	116	116	-
Drug & Alcohol MLR	-	-	-
HSDf	46,797	46,797	-
HAP	22,127	22,127	-
MATP	14,329	14,329	-
State Food	181	181	-
CASSP	27,593	27,593	-
Hum Svcs County	115,837	115,837	-
Maint Juveniles	-	-	-
HMIS	2,059	2,059	-
FGDM	27,141	27,141	-
Other	(9)	(9)	-
<b>Subtotal</b>	<b>282,195</b>	<b>282,195</b>	<b>-</b>
<b>Direct Billed</b>	<b>772,693</b>	<b>772,693</b>	<b>-</b>
<b>Total</b>	<b>1,054,888</b>	<b>1,054,888</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	2,889	0.324%	3,399		3,399	19	3,418
Youth Development Ctr	4,628	0.518%	5,434		5,434	30	5,464
Children & Youth	5,960	0.668%	7,008		7,008	39	7,047
Agency on Aging	4,604	0.516%	5,413		5,413	30	5,443
MH/MR	3,919	0.439%	4,606		4,606	25	4,631
Health Choices	22	0.002%	21		21	-	21
Drug & Alcohol	98	0.011%	115		115	1	116
HSDF	257,865	28.881%	302,987	(257,865)	45,122	1,675	46,797
HAP	121,950	13.658%	143,285	(121,950)	21,335	792	22,127
MATP	78,934	8.841%	92,750	(78,934)	13,816	513	14,329
State Food	1,000	0.112%	1,175	(1,000)	175	6	181
CASSP	152,022	17.027%	178,628	(152,022)	26,606	987	27,593
Hum Svcs County	98,041	10.981%	115,200		115,200	637	115,837
HMIS	11,359	1.272%	13,344	(11,359)	1,985	74	2,059
FGDM	149,563	16.751%	175,733	(149,563)	26,170	971	27,141
Other		0.000%	(9)		(9)	-	(9)
<hr/>							
Subtotal	892,854	100.000%	1,049,089	(772,693)	276,396	5,799	282,195
Second Allocation Total	892,854						
Direct Billed				772,693	772,693		772,693
Total	892,854	100.000%	1,049,089	-	1,049,089	5,799	1,054,888

(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

2008 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	120,351		120,351	120,351
Deductions			-	
Major Equipment Grants	-		-	
Total Deductions	-	-	-	-
Allocated Additions				
Building Use	22,537	-	22,537	
Equipment Use	1,938	-	1,938	
Employee Benefits	43,413	25	43,438	
Liability Insurance	423	-	423	
Property Insurance	1,799	-	1,799	
Commissioners	846	69	915	
Solicitor	-	-	-	
Purchasing	613	52	665	
Controller	8,610	438	9,048	
Treasurer	115	5	120	
Human Services	-	-	-	
Fleet Management		7,088	7,088	
Training		-	-	
Total Allocated Additions	<u>84,045</u>	<u>7,739</u>	<u>91,784</u>	<u>91,784</u>
Departmental Cost Adjustments	-		-	
Total Departmental Cost Adjustments	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total to be Allocated	<u><u>204,396</u></u>	<u><u>7,739</u></u>	<u><u>212,135</u></u>	<u><u>212,135</u></u>

2008 Actual

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

	Total	General and Administration	Vehicle Maintenance	
<u>Wages and Benefits</u>				
Salaries & Wages	70,405	-	70,405	
<u>Other Expenses and Cost</u>				
Special Training & Staff Development	695		695	
Telephone	905		905	
Assoc Dues	450		450	
Maintenance & Repairs	2,158		2,158	
Travel Food & Lodging	132		132	
Vehicle Insurance	3,000		3,000	
Gas & Oil	1,942		1,942	
Maintenance - Vehicle	22,404		22,404	
Contract Services	4,420		4,420	
Tools & Equipment	3,838		3,838	
Office supplies	512		512	
Welding Supplies	1,400		1,400	
Maintenance Supplies	7,785		7,785	
Uniform Allowance	305		305	
Major Equipment	-		-	
Departmental Expenditures	120,351	-	120,351	-
<u>Cost Adjustments</u>				
Deductions	-	-		
<u>Departmental Cost Adjustments</u>				
Functional Cost	120,351	-	120,351	-
Additions: 1st Central Service Centers	84,045	-	84,045	
REALLOCATE ADMIN		-	-	-
Allocable Costs	204,396	-	204,396	-
Unallocated	-			
1st Allocation	204,396	-	204,396	-
Additions: 2nd Central Service Centers	7,739	-	7,739	
REALLOCATE ADMIN		-	-	-
Allocable Costs	7,739	-	7,739	-
Unallocated	-			
2nd Allocation	7,739	-	7,739	-
Total Allocated	212,135	-	212,135	-

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

User Department	Total	Vehicle Maintenance	
Govt Center	3,544	3,544	-
Fleet Management	7,088	7,088	-
Weights & Measurers	1,227	1,227	-
Traffic Safety	1,227	1,227	-
Veteran's Affairs	1,227	1,227	-
Sheriff	39,281	39,281	-
Coroner	2,455	2,455	-
Public Defender	-	-	-
District Attorney	14,730	14,730	-
Juvenile Probation	7,364	7,364	-
Adult Probation	6,137	6,137	-
Youth Development Ctr	1,227	1,227	-
Maint Adults	-	-	-
Prison	15,957	15,957	-
Public Safety	-	-	-
EMA	6,137	6,137	-
Radiation Act	-	-	-
HazMat	-	-	-
Parks	27,006	27,006	-
AG Land Pres	-	-	-
Planning	2,455	2,455	-
Coop Extension	6,137	6,137	-
Pleasant Acres	11,048	11,048	-
Human Services MLR	-	-	-
Children & Youth	15,957	15,957	-
Children & Youth MLR	-	-	-
E-911	8,592	8,592	-
Community Services	-	-	-
Liquid Fuels	6,137	6,137	-
MH/MR	2,455	2,455	-
Weatherization	1,227	1,227	-
Drug & Alcohol MLR	-	-	-
Other	3,973	3,973	-
Subtotal	212,135	212,135	-
Direct Billed	-	-	-
Total	212,135	212,135	-

2008 Actual

**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	0.578%	1,181		1,181		1,181
Govt Center	3.00	1.734%	3,544		3,544		3,544
County Annex	1.00	0.578%	1,181		1,181		1,181
Fleet Management	6.00	3.468%	7,088		7,088		7,088
Weights & Measurers	1.00	0.578%	1,181		1,181	46	1,227
Traffic Safety	1.00	0.578%	1,181		1,181	46	1,227
Veteran's Affairs	1.00	0.578%	1,181		1,181	46	1,227
Sheriff	32.00	18.497%	37,807		37,807	1,474	39,281
Coroner	2.00	1.156%	2,363		2,363	92	2,455
District Attorney	12.00	6.936%	14,177		14,177	553	14,730
Juvenile Probation	6.00	3.468%	7,088		7,088	276	7,364
Adult Probation	5.00	2.890%	5,907		5,907	230	6,137
Youth Development Ctr	1.00	0.578%	1,181		1,181	46	1,227
Prison	13.00	7.514%	15,358		15,358	599	15,957
EMA	5.00	2.890%	5,907		5,907	230	6,137
Parks	22.00	12.717%	25,993		25,993	1,013	27,006
Conservation	9.00	5.202%	10,633		10,633	415	11,048
Planning	2.00	1.156%	2,363		2,363	92	2,455
Coop Extension	5.00	2.890%	5,907		5,907	230	6,137
Pleasant Acres	9.00	5.202%	10,633		10,633	415	11,048
Children & Youth	13.00	7.514%	15,358		15,358	599	15,957
E-911	7.00	4.046%	8,270		8,270	322	8,592
Liquid Fuels	5.00	2.890%	5,907		5,907	230	6,137
Agency on Aging	4.00	2.312%	4,726		4,726	184	4,910
MH/MR	2.00	1.156%	2,363		2,363	92	2,455
Weatherization	1.00	0.578%	1,181		1,181	46	1,227
CDBG	1.00	0.578%	1,181		1,181	46	1,227
Other	3.00	1.734%	3,556		3,556	417	3,973
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Subtotal	173	100.000%	204,396	-	204,396	7,739	212,135
Second Allocation Total	168						
Direct Billed							
Total	173	100.000%	204,396	-	204,396	7,739	212,135

(A) Alloc basis: Number of Vehicles By Department

Source: Controllers Office

Actual 2008

**York County, Pennsylvania  
Training**

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

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

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

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