

# COUNTY OF BUTLER, PENNSYLVANIA

## ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE YEAR ENDED  
DECEMBER 31, 2021

Prepared by the Office of the Controller  
Benjamin Holland, Controller

# COUNTY OF BUTLER, PENNSYLVANIA

## ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2021

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## **INTRODUCTORY SECTION**

# COUNTY OF BUTLER, PENNSYLVANIA

## BUTLER COUNTY OFFICIALS

DECEMBER 31, 2021

### JUDICIARY

S. Michael Yeager	President Judge
Timothy F. McCune	Judge
Kelley T. Streib	Judge
William C. Robinson Jr.	Judge
Sue Elaine Haggerty	Magisterial District Judge
Kevin P. O'Donnell	Magisterial District Judge
Joseph J. Nash	Magisterial District Judge
Lewis E. Stoughton	Magisterial District Judge
Kevin J. Flaherty	Magisterial District Judge
Amy M. Marcinkiewicz	Magisterial District Judge
William T. Fullerton	Magisterial District Judge

### ELECTED COUNTY OFFICIALS

Leslie A. Osche	County Commissioner, Chair
Kimberly D. Geyer	County Commissioner
Kevin E. Boozel	County Commissioner
Richard A. Goldinger	District Attorney
Diane R. Marburger	Treasurer
Benjamin Holland	Controller
Michele M. Mustello	Recorder of Deeds
Sarah E. Edwards	Register of Wills and Clerk of Orphans' Court
Lisa Weiland Lotz	Clerk of Courts
Kelly Ferrari	Prothonotary
Michael T. Slupe	Sheriff
William F. Young, III	Coroner

**Benjamin Holland, CPA  
County Controller**



## **Butler County** Pennsylvania

July 29, 2022

To Butler County Citizens and Taxpayers:

It is a privilege and an honor to present Butler County's *Annual Comprehensive Financial Report* for the year ending December 31, 2021. The primary purpose of this report is to provide a detailed accounting of the County's 2021 financial activity. The report is prepared under standards prescribed by the Government Finance Officers Association (GFOA). GFOA conducts a comprehensive review of the reports each year to determine whether they qualify for the prestigious *Certificate of Achievement for Excellence in Financial Reporting*. The County has received this award for twenty consecutive years.

The Office of the County Controller prepares the report with assistance from other County officials and employees; and together with the Board of County Commissioners, supplies the commentary appearing in the *Management's Discussion and Analysis*. Departmental directors, elected row officers, and court officials also make significant contributions to the successful completion of the report. Responsibility for the accuracy, reliability, and completeness of the presentation, including all disclosures, rests solely with the County.

We believe that the financial information, as presented, is accurate in all material respects. Additionally, the report is designed to convey the financial position and results of operations of the County precisely, as measured by the financial activity of its various funds and reported by management. All disclosures deemed necessary to enable the reader to gain a clear understanding of the County's finances have been included within this report.

Maher Duessel, Certified Public Accountants, has independently audited the financial statements, as assurance that they are not materially misstated. The audit was conducted in accordance with auditing standards generally accepted in the United States in compliance with *Government Auditing Standards*, as issued by the Comptroller General of the United States. The audit is also in adherence to the American Institute of Certified Public Accountants' (AICPA) standards, AU Section 316. This standard requires that the auditor obtain reasonable assurance about whether the financial statements are free from material misstatement, whether caused by error or fraud.



Maher Duessel provided an unmodified opinion of the County's basic financial statements for the year ended December 31, 2021. The firm also audited federally-funded County programs subject to the auditing standards established by the *Single Audit Act*, as amended. These standards require the independent auditor to report on the fair presentation of the financial statements and, additionally, to report on the County's internal controls and its compliance with the legal requirements set for recipients of federal funds. Although these reports are not included in this report, they are available as a separate Single Audit Report issued by the auditor.

The Annual Report, including its financial statements and statistical tables, was prepared in accordance with the standards established by the Government Accounting Standards Board (GASB), the GFOA, the AICPA, and applicable provisions of the County Code of the Commonwealth of Pennsylvania.

### FORMAT OF THE REPORT

The 2021 Annual Report is presented in the following three sections and subsections.

I. *Introductory Section* - (1) a listing of elected officials; (2) this transmittal letter; (3) a copy of the GFOA Certificate of Achievement for Excellence in Financial Reporting for the County's 2020 Annual Report; and (4) the County's organizational chart, relevant maps, and photographs.

II. *Financial Section* - (1) the Independent Auditor's Report; (2) Management's Discussion and Analysis (MD&A); (3) the basic financial statements, which include government-wide financial statements, fund financial statements, and notes to the financial statements; and (4) required supplementary information, individual and combining financial statements, comparative budgetary information, arranged by fund type.

III. *Statistical Section* - Provides the reader with historical financial data and selected demographic and comparative statistical information.

This report is comprehensive in scope, designed to provide the citizenry with an accurate accounting of the County's financial activities during the year, as well as to provide readers with relevant and practical information about the County. The report is also intended for use by investors, creditors, bond underwriters, credit-rating agencies, and other governmental officials.

This report includes all funds, programs, and services provided by the County. Programs and services include the judicial system, the County prison, Emergency Services, and human service programs.

GASB has established criteria for determining whether an organization is considered part of the County's reporting entity, and if it should be included in the Annual Report as a component unit of the County. Under GASB Statement No. 61, the following criteria are used to determine whether an organization should be included as a component unit of the County's reporting entity: (1) the ability of the County to impose its will on the organization; and (2) the ability of the organization to impose a financial benefit or burden on the County. On the basis of these criteria, the Butler County Airport Authority, the Butler Transit Authority, and the Butler County Community College are all included as discretely presented component units.

County Commissioners make a number of appointments to authorities and advisory boards. Since the County's relationship does not extend beyond this appointment process, such groups are precluded from the reporting entity. A more detailed discussion of this is found in notes to the financial statements.

### HISTORY AND PROFILE OF BUTLER COUNTY GOVERNMENT

Butler County is located in southwestern Pennsylvania, and the County seat is situated in the City of Butler. The County is bounded on the south by Allegheny County. To the west are Beaver, Lawrence, and Mercer Counties. To the north is Venango County. The County's eastern border is shared with Clarion, Armstrong, and Westmoreland Counties. The County was formed in 1800, portioned from Allegheny County, and took its name from the Revolutionary War hero General Richard Butler, who served on George Washington's staff. Interestingly, there are two other counties in the United States named after General Butler - one in Ohio, and another in Kentucky.

The County has a land area of approximately 789 square miles with an estimated population of 194,273 residents. The U.S. Census Bureau estimated that the County's population increased by 510 residents since the last census in 2020. Sixteen of the County's 57 municipalities are estimated to have experienced increases during that same period, thus offsetting estimated declines in population of 41 municipalities. Notably, Cranberry Township was the eighth fastest growing township in Pennsylvania between 2010 and 2020. Butler County is comprised of 33 townships, 23 boroughs, and one city.

Pennsylvania is comprised of 67 designated counties. For the purposes of legislation and regulation, a county is further categorized into one of nine classes, as determined by the County's most recent census population. Butler County became a Fourth Class county following the 1990 census, when its population was certified as exceeding 150,000 residents. The 2020 census determined the County's population to be 193,763 residents. This figure is short of the 210,000-person threshold required for Third Class county status.

The County's governing body consists of a three-member Board of Commissioners. Commissioners are elected at large for a term of four years. The County's elected officials are commonly referred to as row officers, and act primarily in an administrative capacity. These row officers are as follows: Clerk of Courts, Controller, Coroner, District Attorney, Prothonotary, Recorder of Deeds, Register of Wills & Clerk of Orphans' Court, Sheriff, and Treasurer.

Butler County's Court of Common Pleas is composed of six elected judges, with the most tenured judge occupying the position of President Judge. Judges are elected to a ten-year term of office. The County Magisterial District Court is made up of seven Magisterial District Judges, who are elected within geographical districts and serve six-year terms. All 13 County judges are State employees, and their compensation is paid entirely by the State. However, the overall cost of operating the court system is assumed largely by the County.

There are four principal Boards with authority over the County's administrative and fiscal matters. The Board of County Commissioners functions as the primary governing body of the County. The other three boards are the County: (1) Salary Board, (2) Prison Board of Inspectors, and (3) Retirement Board.

The County Salary Board, which determines the salaries for all non-elected County positions, is constituted of four permanent members: the three Commissioners and the County Controller. The Board of Commissioners sets the salaries of all elected county officials, with the exception of the District Attorney, whose salary is set by State statute. When an action of the Salary Board affects a position falling under another elected office, that official is entitled to a vote and becomes a fifth member of the Salary Board.

The County Prison Board of Inspectors is responsible for operational oversight of the County Prison. The Prison Board consists of the three Commissioners, County Controller, District Attorney, Sheriff, and one Judge of the Court of Common Pleas. The Prison Board of Inspectors meets in regular public sessions once a month; and must meet at the jail on a quarterly basis.

The County Retirement Board oversees the County Employee Retirement Fund. The Retirement Board is composed of the three Commissioners, County Controller, and County Treasurer. Under Pennsylvania Act 96 of 1971 (*The County Pension Law*), the County Controller serves as Secretary of the Retirement Board and is responsible for administration of the Pension Fund. The Retirement Board holds public meetings once a quarter.

## ECONOMIC CONDITION AND OUTLOOK

The local economy continues to rebound from the most recent recession. The Townships of Cranberry, Adams, Middlesex, Clinton, and Buffalo are anticipating accelerated growth as they add infrastructure supportive of population growth resulting primarily from an influx of residents moving from neighboring counties. Butler County has continued to gain population during the last decade, with the County's population growing by more than five percent in the last census. The median age of a County resident is 43 years, according to the U.S. Census Bureau. The southern portion of the County has been experiencing considerable growth since the completion of Route 28 and Interstate 279, with the most notable growth seen in the areas surrounding Interstate 79 and Route 228. Furthermore, the growth of Butler County's tax base has paralleled the boom in residential and commercial construction.

The real estate tax on a parcel of property is determined by applying the County's millage rate to the property's assessed value. Any changes to the millage rate occur in the month of December, when the County's budget is acted on by the Commissioners. In 2021, the County Commissioners adopted a budget that maintained the same tax rate of 27.626, from the previous year. During the same year, the assessed value of taxable property grew by over \$76 million, to \$1.97 billion, according to County assessment records.

Exploration of the Marcellus Shale gas formation continued to impact Butler County residents in 2021. Undoubtedly, many property owners have benefited financially in recent years from efforts to extract natural gas and other products from this enormous reservoir, which runs approximately a mile below the surface in parts of Pennsylvania. Another natural gas reservoir, which exists beneath the Marcellus formation and is known as the Utica Shale, was recently explored in Butler County near Portersville in Muddy Creek Township.

At the end of 2021, Butler County had a total of 563 unconventional producing wells, according to the Pennsylvania Public Utility Commission. That number represents a small increase over the 558 wells in place at the end of 2021. With the passage of Act 13 in 2012, the County began to receive a portion of the annual impact fees collected from natural gas companies. Butler County was allotted over \$2.4 million of 2021 impact fees, up from \$1.4 million in 2020.

According to the PA Department of Labor & Industry, the County's unemployment rate was 3.9% at the end of 2021 - one of the lowest rates among Western Pennsylvania counties. For instance, Westinghouse remains a top employer in the County, with its headquarters in Cranberry Township. Also headquartered in Cranberry Township is Mine Safety Appliances (MSA), the world's largest manufacturer of safety equipment and systems for industrial workers. Additionally, PPG Industries established its North American Architectural Coatings headquarters in Butler County.

## **Transportation**

For years, the County has benefited from an extensive transportation system. Indian trails that traversed the County brought traders and explorers on their way to Erie from Pittsburgh. Today, Interstate 79 follows a similar route as it courses through the western portion of the County. Continuing, Interstate 80 touches the northern border of the County on its journey connecting New York with San Francisco. Both interstates have interchanges affording travelers direct access to the County's other major highways. Specifically, the Pennsylvania Turnpike (Interstate 76) runs along the County's southwestern border, and the Allegheny Valley Expressway (Route 28) crosses the southeastern corner of the County. The Cranberry Connector created a new interchange in southwestern Butler County and provides direct access to the Turnpike from Interstate 79. This project has reduced traffic congestion at the intersection of Route 19 and Route 228, one of the busiest corridors in Western Pennsylvania. Construction completed in 2014 alleviated some of this congestion by adding additional ramps and widening lanes. The project expanded a section of Route 228 about a mile from Route 19 to four westbound and three eastbound lanes. New ramps off of I-79 in Harmony were also recently installed near the newly developed Jackson's Pointe Commerce Park.

Railroads serving the County include the Buffalo and Pittsburgh, the Bessemer and Lake Erie, Norfolk Southern, and the CSX Railroad. Pittsburgh International Airport, providing commercial airline service, is less than a one-hour drive for most County residents. Also, local airports include the Butler County Airport, Zelienople Municipal Airport, Butler Farm Show Airport, and Lakehill Airport. In addition, numerous motor freight carriers conducting business in the County provide commercial trucking service; and the County has access to the nation's largest inland waterway via an Allegheny River port.

## **Education**

Butler County is one of only two counties in Pennsylvania to have both a community college and a State university. Butler County Community College (BC3) opened in 1966, and has been recognized as a regional community college. BC3 is governed by 16 trustees who are appointed by the County Commissioners. The college offers 63 associate degrees, as well as both career and transfer programs. Citizens from the Borough of Slippery Rock founded Slippery Rock Normal School in 1889. The institution was later purchased by the Commonwealth and renamed Slippery Rock State Teachers College. The institution achieved University status in 1989; and Slippery Rock University (SRU) is now a member of the State System of Higher Education. Several other major colleges and nationally ranked universities are within the region surrounding the County, and many of these institutions offer courses and degrees at the Regional Learning Alliance located in Cranberry Township.

## **Health Care**

Butler Health System (BHS) operates Butler Memorial Hospital, an acute-care general hospital that serves Butler County. BHS also offers four FastERcare (urgent care) facilities and provides primary care as well as specialty care services. UPMC Passavant Hospital has a campus in Cranberry that serves the area as a tertiary care center. It also is one of the locations for STAT MedEvac, which provides air medical transport. Allegheny Health Network is also a provider of aeromedical transportation, with one of its LifeFlight emergency medical helicopters situated at the Butler County Airport. The Butler Veterans Administration (VA) Hospital is located in Butler Township and provides primary care, behavior health, rehabilitation, and extended care to veterans.

## **Parks & Recreation**

The County's premier recreational site is Moraine State Park, a sixteen thousand acre state park surrounding Lake Arthur. The park occupies portions of Brady, Clay, Franklin, Muddy Creek, and Worth Townships and offers hiking, bicycling, boating, swimming, camping, picnicking, and hunting & fishing activities. The park has twice hosted the National Boy Scout Jamboree; and it features Lake Arthur, a 3,225-acre man-made lake with over 42 miles of scenic shoreline. Adjacent to Moraine State Park is the home of the Jennings Environmental Center, site of the only relic prairie in the eastern United States; and its primary goal is to provide environmental education to the citizens of Pennsylvania. Then, located just outside of the County is McConnell's Mill State Park, which is most noted for its gristmill, covered bridge, and gorges, carved by a cascading Slippery Rock Creek.

Butler County maintains Alameda Park, which provides over 408 acres of scenic woodlands, a number of picnic shelters, and an Olympic-size public pool. Noteworthy, many larger communities in the County maintain parks, as well as sports and swimming facilities. As an example, Butler Township recently opened Preston Park, which offers nearly a hundred acres of walking trails, fishing ponds, wildlife, and unique plants. Equally notable, Cranberry Township operates a waterpark and a highly-ranked municipal golf course. Unsurprisingly, there are also numerous fishing streams and game lands.

Pullman Park was built in 1934 by volunteers on land leased from the Standard Steel Car Company. During its prime, historic Pullman Park was home to minor league (farm) teams of the New York Yankees, Cleveland Indians, Detroit Tigers, and Pittsburgh Pirates. The Redevelopment Authority of the City of Butler recently assumed ownership and obtained funding for construction of the new Pullman Park. As a result, County residents can currently enjoy all home games of the locally-owned Butler Blue Sox franchise.

Construction for the new UPMC Lemieux Sports Complex was completed and opened in 2015. Situated in Cranberry Township, this state-of-the-art facility is named after Hall of Fame hockey player Mario Lemieux, and is a partnership between UPMC and the Pittsburgh Penguins. This complex is the primary practice and training facility for the Penguins, and serves as a comprehensive outpatient facility for UPMC Sports Medicine. It features two rinks, and local officials expect the facility to be a major recreational attraction in Butler County. The first rink is an exact replica of PPG Paints Arena located in Pittsburgh, and is primarily used by the Penguins. The second rink will also be scheduled for hockey leagues, tournaments, and public ice skating. Besides being a destination for recreation, athletes of any skill level have access to cutting-edge injury prevention, treatment, and sports performance services from experts in sports medicine. Furthermore, the complex also features a first-of-its-kind medical facility where patients are afforded access to primary care, orthopedic, physical therapy, and imaging services.



## History

The County's historical tapestry is rich and colorful, and is recognized as the "Birthplace of the Jeep." In 1940, the Bantam Car Company of Butler won the U.S. Army's contract for the development of a four-wheel drive, light-weight transport vehicle. The design and initial manufacturing of this vehicle, commonly known as the Jeep, was at the Bantam Car plant in Butler County. General Eisenhower considered the Jeep as one of the major factors contributing to the Allies' victory in World War II.

Butler County has a rich history that has fostered a number of historical societies, including ones in Butler, Cranberry, Evans City, Harmony, Lancaster, Mars, Prospect, Saxonburg, Slippery Rock, Valencia and Zelienople. Historical preservation efforts have restored many original homes and businesses dating to the early nineteenth century. One well-known example is the Harmonist Society preservation. Harmonists settled in what is now Harmony Borough, which has been designated as a National Historical District. Other notable preservations include the Old Stone House, the Lowrie House, the Little Red School House, and the Cooper Cabin Pioneer Homestead.

About a decade ago the County completed a project of affixing historical markers along the path taken by George Washington through the County in 1753. The markers display the likely course followed by the future President as he carried out a diplomatic mission to the French garrison at Fort LeBoeuf, near present-day Erie. During Washington's trek through Butler County in 1753, he narrowly escaped death when an Indian assailant fired upon him at close range with a musket. Hence, a large stone marker was placed in Forward Township along Route 68 to identify the approximate site of the assault that marks our County's historical connection to the French and Indian War.



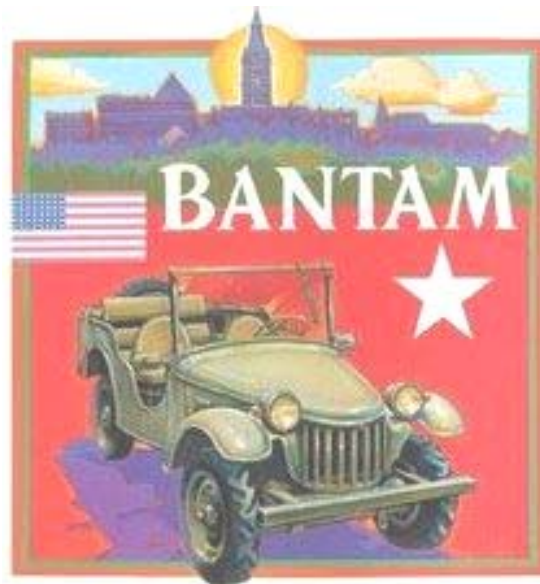




**“The First Shot” is a commissioned painting by Deac Mong depicting an Indian shooting at George Washington and Christopher Gist in December 1753.**

## **Tourism**

Counties in Pennsylvania have the option of imposing a bed tax on overnight lodging charges. Butler County established a bed tax on January 1, 2002. Collections from the tax generated over \$1.8 million in the past year, at the current rate 5%. Importantly, all collections must be used exclusively for tourism promotion through the County's designated tourism promotion agency. Founded in 2002, the Butler County Tourism & Convention Bureau was designated by the Butler County Commissioners as the official tourism promotion and development organization for the County. Members of the Bureau represent agritourism, fairs & festivals, golf, history, great outdoors, arts & culture, family fun, dining, shopping, and accommodations. The Tourism Bureau also organizes the Butler County Farm Tour. This yearly event showcases the farming community while promoting the agricultural industry. Annually, the County hosts the Bantam Jeep Heritage Festival, which includes the signature Jeep Invasion in downtown Butler, a Jeep Playground, off-road Jeep trails, a World War II encampment, and other historical exhibits.



## **Culture**

Many local organizations provide the local community with a reasonably priced opportunity to enjoy culture and the arts. These include the Butler Arts Council, Associated Artists of Butler County, Blazing Star Choral Society, Butler Little Theater, and Musical Theater Guild. Also of importance, the Butler County Symphony has been considered as one of the State's finest regional professional orchestras, providing quality orchestral performances within a community framework for over 50 years. Cultural opportunities also include the Maridon Museum, which offers entire collections that were gifts endowed by the late Mary Hulton Phillips. Located in the City of Butler, this museum contains an outstanding collection of Chinese and Japanese art objects. It should be noted that it is the only museum in the Western Pennsylvania region with a specific focus on Asian art and culture.

## **Agriculture**

Butler County is an active participant in the Pennsylvania Farmland Preservation Program, which funds the creation of agricultural easements, protecting qualifying farmland from future development. The program provides a financial incentive to eligible farmers who choose to maintain their land exclusively for farming purposes; and through this program, the County's Office of Farmland Preservation has secured 66 farms totaling 6,967 acres of farmland. According to the most recent agriculture census, there are 955 farms in Butler County, with over 133,954 acres of farmland. The Butler County Conservation District provides services for erosion control, obstruction & encroachments, nutrient management, and dirt & gravel road maintenance. The District is governed by a nine-member Board of Directors that includes one County Commissioner. Directors are appointed by the County Commissioners. Also, through the county-based partnership with the Penn State Extension, local residents and businesses benefit from a range of educational programs.

## **Veteran Affairs**

The County's large population of military veterans is served by the County's Veterans Service's office and several active VFW and American Legion Posts. The primary purpose of the office is to assist veterans and their spouses with the filing of claims to the United States Department of Veteran Affairs. It also conducts a Memorial Day Ceremony and a Veterans Day Program. The office also assists with organizing the Memorial Day and Veterans Day parades. Additionally, the office assists in building memorials and paying a small allowance to resident veterans and their spouses to alleviate burial expenses.

## MAJOR INITIATIVES AND FACTORS AFFECTING FINANCIAL CONDITION

The County remains a leader in the implementation of emergency management and 911 technologies. It was among the first counties in Pennsylvania to install an enhanced 911 system that automatically displays a caller's physical location when an emergency call is received at its 911 Emergency Facility. This is of major importance because a strong majority of the County's 911 calls originate from cell phones. During 2015, the state legislature increased the monthly fee to \$1.65 on all phone subscribers to help offset the cost of emergency calls from both landline and cell phones. Regrettably, the County has received only a fraction of its eligible reimbursable expenses related to emergency phone calls.

Economic development is encouraged by the County through an annual appropriation to the Butler County Community Development Corporation, and it makes sizeable contributions to its three component units: the Butler County Airport Authority, the Butler Transit Authority, and the Butler County Community College (BC3). Although the Airport Authority and Transit Authorities operate autonomously from the County, the County remains financially accountable for both authorities. However, funding for Community College is guided by state law. When the state legislature passed the Community College Act of 1963, it was intended that the costs of operating a community college would be shared equally among the County (the sponsor), the Commonwealth of Pennsylvania, and local tuition. Nevertheless, the legislation requires that the remaining operating expenses, after tuition and state appropriations have been deducted, are to be assumed by the sponsor.

Butler County has promoted access to public libraries by appropriating funds to its Federated Library System (BCFLS). The County has community libraries in Butler, Chicora, Cranberry, Evans City, Mars, Prospect, Saxonburg, West Sunbury, and Zelienople. The BCFLS also operates a traveling Book Mobile.

The County continues to maintain its membership with the Southwestern Pennsylvania Commission (SPC). The SPC is a ten-county metropolitan planning organization responsible for prioritizing the use of all state and federal transportation and economic development funding allocated to the region.

County officials continue to plan and promote initiatives for economic growth and job development. These initiatives are designed to enhance the overall quality of life for the citizens of Butler County, while simultaneously maintaining lower property taxes. Tax revenues continue to grow for many taxing districts in the County, especially those located in areas experiencing significant residential and commercial growth. Yet even with a relatively static millage rate in the past few years, Butler County property tax revenues continue to increase. Regardless, property taxes constitute over three-fourths of General Fund revenues, while the remaining fourth is acquired through charges for services, fines, forfeitures, and fees.

## ACCOUNTING SYSTEM, INTERNAL CONTROL, AND FINANCIAL POLICIES

All Governmental Funds are accounted for on the modified-accrual basis of accounting, while the Fiduciary Funds are on a full-accrual basis of accounting. The government-wide financial statements are prepared under GASB Statement No. 34 on the full-accrual basis of accounting. Under modified-accrual, revenue is recorded when susceptible to accrual and is considered both measurable and available. "Available" is defined as collectible within the current period or soon enough thereafter to pay current liabilities.

Expenditures are generally recognized when the related fund liability is incurred, except for: (1) disbursements for inventory items, which are recorded as expenditures at the time of purchase and (2) principal and interest on long-term debt, which is recognized when it becomes due. Financial statements for the Proprietary and Fiduciary Funds are maintained on a full-accrual basis, with revenue recognized when earned and expenses recorded when incurred.

The adequacy of internal control is given consideration when evaluating the County's accounting system. Internal accounting controls are intended to provide reasonable, but not absolute assurance that assets are safeguarded against loss from unauthorized use or disposition; the financial records used for preparing financial statements are reliable; and accountability for assets is properly maintained. The concept of reasonable assurance recognizes that the cost of maintaining an internal control procedure should not exceed the benefits likely to be derived from it, and also recognizes that any evaluation of cost and benefits involves the use of estimates and judgments by management.

Commissioners are required to adopt an annual budget resolution by the end of each year. The County maintains budgetary controls that ensure compliance within the provisions set by the resolution and Pennsylvania statute. The Budget Director and the County Controller maintain budgetary control at the departmental level through a monitoring and review process, and a description of the budget process is provided in notes to the financial statements.

The commissioners must authorize any expenditure that would cause the budgetary control to be exceeded through a public action. Appropriations lapse at the close of the fiscal year to the extent that they have not been expended.

## EXPLANATION OF FUND STRUCTURE

The accounts of the County are organized on the basis of funds, each of which is considered a separate accounting entity. Each fund is accounted for with a separate set of self-balancing accounts, comprising of its assets, liabilities, fund equity, revenues and expenditures.

## SUMMARY OF 2021 FINANCIAL ACTIVITY INCLUDING SIGNIFICANT POLICY DECISIONS AFFECTING THE FINANCIAL STATEMENTS

The governmental funds within the County include the General Fund, thirty-seven Special Revenue Funds, seven Capital Project Funds, and a Debt Service Fund. The governmental funds' total revenues equal \$142,463,776 and total expenditures equal \$147,022,787 for the year. The County no longer has any Proprietary Funds, but maintains a Fiduciary Fund, and ten Custodial Funds.

General Fund revenues, and transfers-in of \$12,059,609, totaled \$81,607,589. General Fund expenditures, and transfers-out of approximately \$4.7 million, totaled \$66,711,885. The schedule appearing on page I-17 displays the 2021 General Fund expenditures, including transfers, by administrative category. For the purposes of this trend analysis, the schedule provides a summary comparison between the 2021 and 2011 expenditures. Compared to 2020, total General Fund revenues, including transfers, increased by \$17,082,627; and total General Fund expenditures, including transfers, increased by \$2,732,697.

The reader is directed to the Management's Discussion and Analysis (MD&A) section of this report for further narrative regarding the County's year-end financial condition and outlook. The MD&A is intended to present an analysis of the 2021 financial performance, and to provide the reader with additional commentary and analysis. The Commissioners, the Budget Director, and the County Controller prepare the MD&A letter.

Butler County's Employee Pension Fund is a fiduciary account established under Pennsylvania Act 96 and offers a defined benefit retirement plan for all eligible County employees. At the end of 2021, the plan's net position held in trust totaled \$274,850,670, and reported a net pension liability of \$4,167,149. The County Pension Fund had 588 active and vested members, and the number of retirees or beneficiaries totaled 724 on December 31, 2021. It should be noted that the County's Pension Fund appropriation represents one of the largest components of the County's budget, as evidenced by its 2021 contribution of \$7,423,393. With approximately a quarter of this appropriation being reimbursed by the State, the County continues to make its actuarially determined employer contribution each year.

As of the most recent actuarial valuation date, the County had funded over 90% of its total pension obligation, on a market value of assets basis—a level considered within acceptable standards for an employee pension plan. The County Retirement Board has endorsed the use of conservative actuarial assumptions in valuing its pension liability. Butler County provides no other post-employment benefits (OPEB) except those established through its Pension Plan, or does it have any existing or potential liabilities for benefits granted to employees in prior years.

# General Fund Expenditures by Office

For the Periods Ending December 31, 2011 and December 31, 2021

	<u>2011</u>	<u>2021</u>	<u>Change</u>	<u>Per Year %</u>
<b><u>Board of Commissioners:</u></b>				
Alameda Park & Pool	\$ 401,700	\$ 461,172	\$ 59,472	1.48%
Budget & Finance	103,081	232,251	129,170	12.53%
Central Phone	159,690	120,014	(39,676)	(2.48%)
Commissioners	819,936	803,309	(16,627)	(0.20%)
County Solicitor	165,878	144,012	(21,866)	(1.32%)
Election Bureau	431,822	831,446	399,624	9.25%
Facilities & Operations	1,940,608	2,407,532	466,924	2.41%
Grants Management	198,185	-	(198,185)	(10.00%)
Information Technology	812,988	1,258,911	445,923	5.48%
Mail Room	310,763	278,496	(32,267)	(1.04%)
Motor Pool	115,849	116,862	1,013	0.09%
Personnel	411,581	433,278	21,697	0.53%
Planning Commission	205,586	574,450	368,864	17.94%
Public Defender	718,564	1,302,070	583,506	8.12%
Purchasing	66,968	29,765	(37,203)	(5.56%)
Property & Revenue	1,064,573	1,709,727	645,154	6.06%
Tax Collectors	288,643	334,305	45,662	1.58%
Veterans' Services	223,606	340,936	117,330	5.25%
Prison	8,648,703	14,102,278	5,453,575	6.31%
Other County Program Subsidies	5,511,709	3,785,659	(1,726,050)	(3.13%)
Outside Organization Contributions	5,789,282	6,840,428	1,051,146	1.82%
Debt Service	4,544,626	5,201,978	657,352	1.45%
Miscellaneous	760,643	2,150,137	1,389,494	18.27%
<b>Total - Board of Commissioners</b>	<b>\$ 33,694,984</b>	<b>\$ 43,459,014</b>	<b>\$ 9,764,030</b>	<b>2.90%</b>

## **Court of Common Pleas:**

Common Pleas / Corrections / DR	\$ 7,773,306	\$ 10,278,372	\$ 2,505,066	3.22%
Magisterial District Judges	2,104,894	2,432,464	327,570	1.56%
<b>Total - Court of Common Pleas</b>	<b>\$ 9,878,200</b>	<b>\$ 12,710,836</b>	<b>\$ 2,832,636</b>	<b>2.87%</b>

## **Row Offices:**

Clerk of Courts	\$ 833,314	\$ 1,114,081	\$ 280,767	3.37%
Controller	658,677	971,673	312,996	4.75%
Coroner	365,467	621,608	256,141	7.01%
District Attorney	1,571,163	2,266,090	694,927	4.42%
Prothonotary	705,780	840,535	134,755	1.91%
Recorder of Deeds	445,775	525,679	79,904	1.79%
Register of Wills / Orphans' Court	568,043	771,387	203,344	3.58%
Sheriff	1,913,133	2,892,351	979,218	5.12%
Treasurer	465,130	538,631	73,501	1.58%
<b>Total - Row Offices</b>	<b>\$ 7,526,482</b>	<b>\$ 10,542,034</b>	<b>\$ 3,015,552</b>	<b>4.01%</b>
<b>GENERAL FUND TOTAL</b>	<b>\$ 51,099,666</b>	<b>\$ 66,711,885</b>	<b>\$ 15,612,219</b>	<b>3.06%</b>



## AWARDS AND ACKNOWLEDGMENTS

The Government Finance Officers Association (GFOA) awarded *Certificate of Achievement for Excellence in Financial Reporting* to the County of Butler for its annual comprehensive financial report for the year ended December 31, 2020. This was the twentieth consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual report. This report must satisfy both generally accepted accounting principles, and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current annual comprehensive financial report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

I wish to acknowledge the assistance of those who contributed to the report's successful completion this year, and also to recognize those who have assisted in its successful completion in past years. Additionally, appreciation is extended to the Board of County Commissioners, the County Treasurer, the County Planning Department, and the County Property and Revenue Office.

Much appreciation is also expressed to the row offices and departments supplying the information presented in the statistical section. Thank you also, Maher Duessel, for your support in successfully completing this report.

It is especially for the dedicated staff in the Controller's office that I reserve the fullest and greatest measure of appreciation and gratitude. Thanks, team!

Respectfully submitted,



Benjamin Holland, CPA  
County Controller





**Benjamin Holland, CPA**  
**Controller**





Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**County of Butler  
Pennsylvania**

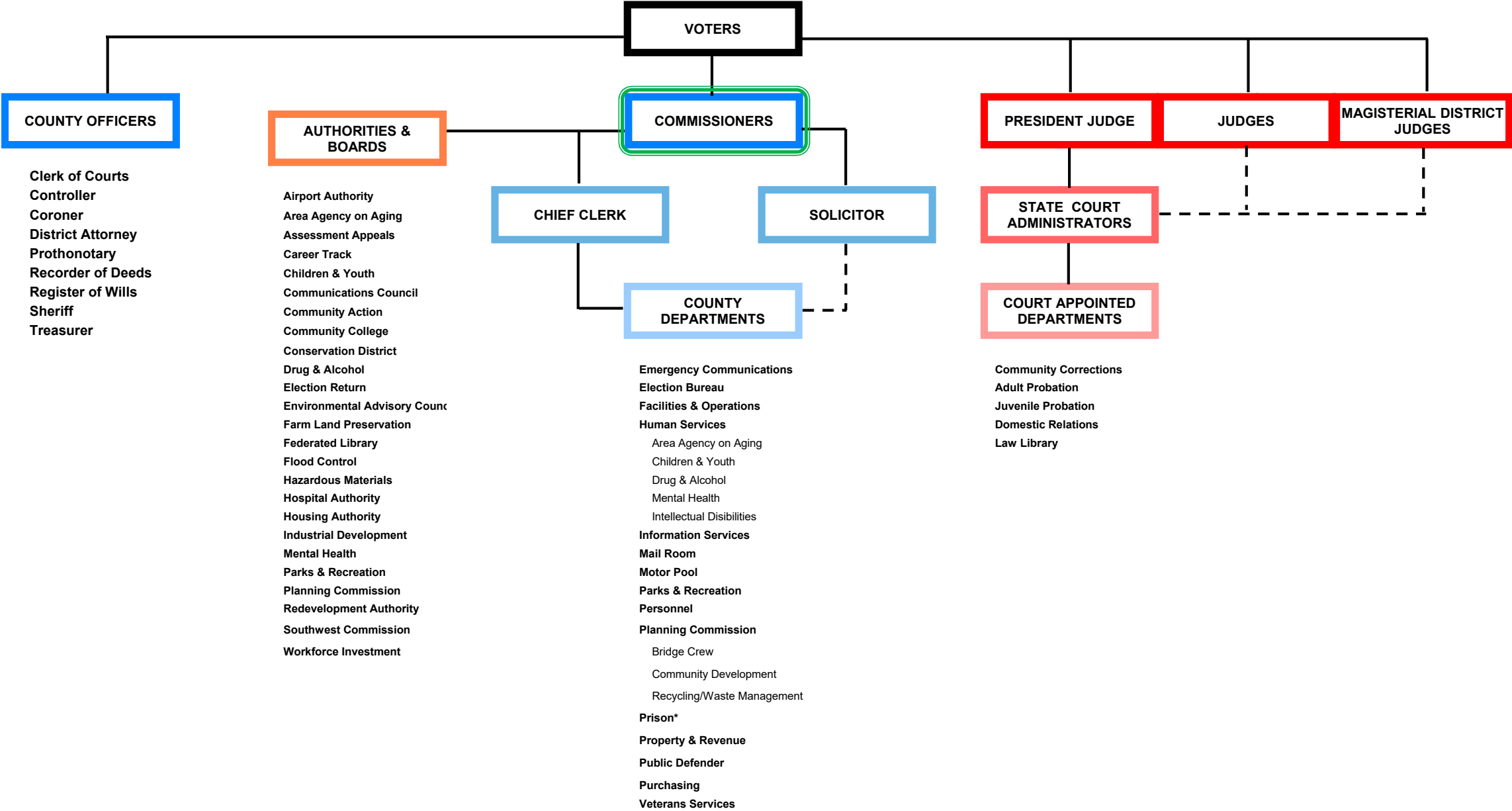
For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2020

*Christopher P. Morill*

Executive Director/CEO

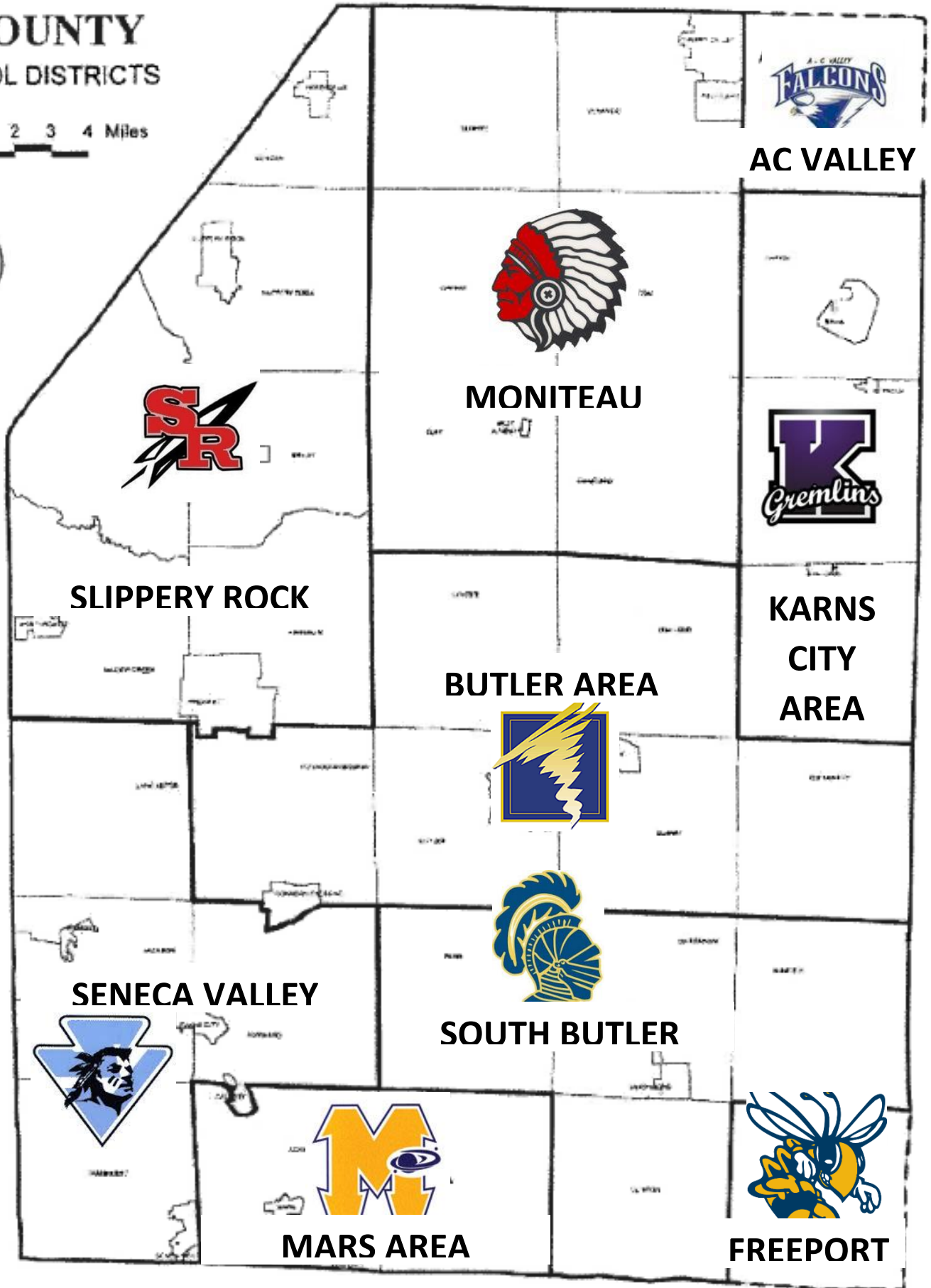
**COUNTY OF BUTLER  
ORGANIZATIONAL CHART**



\* The Prison is governed by the Prison Board of Inspectors

# BUTLER COUNTY SCHOOL DISTRICTS

1 0 1 2 3 4 Miles

## **FINANCIAL SECTION**

## **Independent Auditor's Report**

**Board of Commissioners and County Controller  
County of Butler, Pennsylvania**

### **Report on the Audit of the Financial Statements**

#### **Opinions**

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Butler, Pennsylvania (County), as of and for the year ended December 31, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of December 31, 2021, and the respective changes in financial position and the respective budgetary comparison for the General Fund for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### **Basis for Opinions**

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the County and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Board of Commissioners and  
County Controller  
County of Butler, Pennsylvania  
Independent Auditor's Report

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the County's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.



### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that the required supplementary information listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### **Supplementary Information**

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The supplementary information listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information listed in the table of contents. The other information listed in the table of contents does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated.

Board of Commissioners and  
County Controller  
County of Butler, Pennsylvania  
Independent Auditor's Report

If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated July 29, 2022 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control over financial reporting and compliance.

*Maher Duessel*

Pittsburgh, Pennsylvania  
July 29, 2022

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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### **Introduction**

The management of the County of Butler (County) is pleased to present to the readers of the County's financial statements this narrative overview and analysis of the financial activities of the County for the year ended December 31, 2021. The information contained herein should be considered in conjunction with the additional information that we have furnished in the letter of transmittal (pages I-2 to I-20), the basic financial statements (pages III-1 to III-10), and the notes to financial statements (pages III-11 to III-118).

### **Financial Highlights**

- The County's net position increased from \$64,881,630 to \$91,597,126 in 2021, and unrestricted net position increased by \$19,347,489, from \$5.5 million to \$24.9 million at December 31, 2021. This increase in unrestricted net position was greatly impacted by general and program revenues exceeding expenses by \$26.7 million. Additionally, the County experienced a \$10.3 million reduction in its net pension liability—amounting to only \$4.2 million at December 31, 2021. The difference between the notes receivable and notes payable related to the Butler County Infrastructure Bank amounted to \$9,462,425 and represents a timing difference between the issuance of the General Obligation Note, Series of 2021 and the disbursement of note proceeds to local municipalities. This timing difference has no impact on the County's net position.
- The County's real estate property tax rate for general purpose was at 21.619 mills, the tax rate for debt service was 3.072 mills, and the tax rate for payment to Butler County Community College was 2.935 mills.
- As of December 31, 2021, the County had nearly \$80.1 million of debt outstanding. The net increase of \$28.4 million from December 31, 2020 is mainly attributable to the County borrowing for Butler County Infrastructure Bank projects.
- The total fund balance of the General Fund at December 31, 2021 was approximately \$33.8 million. The assigned fund balance for the 2022 budget was just under \$2.9 million, which represents about 3.5% of the General Fund's annual revenue projected for 2022. The unassigned fund balance increased by \$18,058,747 to \$27.8 million.

### **Overview of the Financial Statements**

This Management's Discussion and Analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: *government-wide financial statements*, *fund financial statements*, and *notes to financial statements*. This report also contains required and other supplementary information in addition to the basic financial statements themselves.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

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A detailed explanation of all three components follows:

- **Government-Wide Financial Statements:** The government-wide financial statements are designed to provide readers with a broad overview of the County's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the County's assets and deferred outflows of resources, and liabilities and deferred inflows of resources, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how the County's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation or sick leave).

Both of the government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include: general government, criminal justice system, public safety, public works, human services, culture and recreation, and conservation and economic development.

The government-wide financial statements include not only the County itself (known as the *primary government*), but also the component units of Butler County Community College, the Butler County Airport Authority, and the Butler Transit Authority, over which the County exercises some degree of control. Financial information for these component units is reported separately from the financial information presented for the primary government itself. Each of the component units issues separate financial statements.

The government-wide financial statements can be found on pages III-1 and III-2.

- **Fund Financial Statements:** The fund financial statements provide more detailed information about the County's most significant funds. A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the County are divided into two categories: *governmental funds* and *fiduciary funds*.

## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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- ***Governmental Funds*** – Governmental funds are used to report essentially the same functions presented as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental financial statements focus on near-term inflows and outflows of expendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balance provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The County maintains 46 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures, and changes in fund balance for the seven major funds (General, General Fund Grant Fund, Capital Reserve, Infrastructure Bank, Emergency Communications (911), Children & Youth Services, and American Rescue Plan). Data from the other 39 non-major governmental funds are combined into a single, aggregated presentation (*other governmental funds*). Individual fund data for each of these other governmental funds is provided in the form of combining statements, located elsewhere in this report.

The County adopts an annual appropriated budget for its General Fund. A budgetary comparison statement has been provided for the General Fund to demonstrate compliance with the County's adopted budget.

The basic governmental fund financial statements can be found on pages III-3 to III-8 of this report.

## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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- ***Fiduciary Funds*** – Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The basic fiduciary fund financial statements can be found on pages III-9 and III-10 of this report. It includes the *pension trust fund* and the *custodial funds*. The custodial funds are the fees, fines, costs, etc., collected by County Officers, held in trust for disbursement.
- **Notes to Financial Statements:** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide financial statements and the fund financial statements. The notes to financial statements can be found on pages III-11 to III-118 of this report.
- **Required Supplementary Information:** In addition to the basic financial statements and accompanying notes, this report also presents certain required supplementary information concerning the County's progress in funding its obligation to provide pension benefits to its employees. Required supplementary information can be found on pages IV-1 through IV-4 of this report.
- **Supplementary Information:** The combining statement referred to earlier in connection with other governmental funds is presented immediately following the required supplementary information on pensions. Combining and individual fund statements and schedules can be found on pages V-1 to V-55 of this report.

### **Financial Analysis of the County as a Whole**

The County is presenting its financial statements as required by GASB Statement No. 34, "*Basic Financial Statements and Management's Discussion and Analysis (MD&A) for State and Local Governments.*" The statement of net position and the statement of activities report information about the County as a whole to measure the results of the year's activities.

## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

### **Government-Wide Financial Statements**

The County's net position at December 31, 2021 and 2020 is presented below:

<b>COUNTY OF BUTLER</b> <b>Summary of Statement of Net Position</b> <b>December 31, 2021</b> <b>(With Comparative Totals at December 31, 2020)</b> <b>(in thousands)</b>			
		Governmental activities	
		2021	2020
Current and other assets		\$ 135,250	\$ 72,808
Capital assets		87,658	89,281
<b>Total assets</b>		222,908	162,089
Deferred loss on refunding		67	90
Deferred outflows of resources for pension		18,910	12,988
<b>Total deferred outflows of resources</b>		18,977	13,078
Current and other liabilities		44,189	28,470
Long-term liabilities outstanding		79,967	64,475
<b>Total liabilities</b>		124,156	92,945
Deferred revenue - loans		373	355
Deferred gain on refunding		415	498
Deferred inflows of resources for pension		24,812	15,880
Deferred revenue of resources for leases		532	607
<b>Total deferred inflows of resources</b>		26,132	17,340
Net position:			
Net investment in capital assets		48,126	47,075
Restricted		18,594	12,278
Unrestricted		24,877	5,529
<b>Total net position</b>		\$ 91,597	\$ 64,882



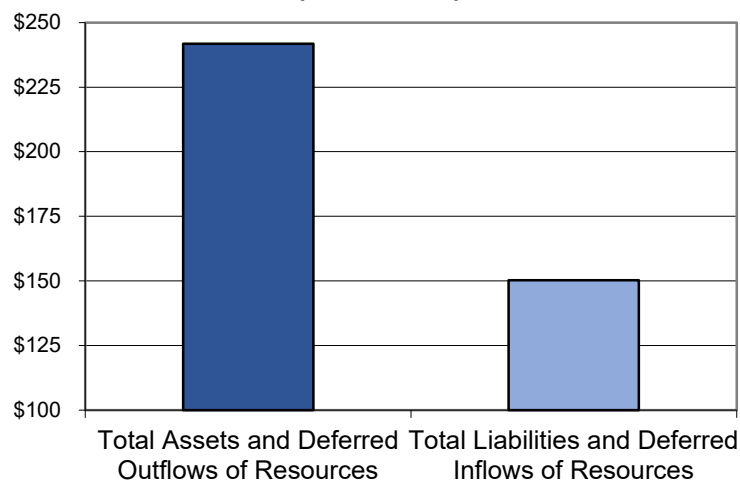
## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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### **Assets and Deferred Outflows of Resources and Liabilities and Deferred Inflows of Resources**

The following graph depicts assets and deferred outflows of resources and liabilities and deferred inflows of resources at December 31, 2021:

**Assets and Deferred Outflows of Resources  
and Liabilities and Deferred Inflows of Resources  
Governmental Activities  
(\$ millions)**



### **Discussion of Summary of Net Position – Governmental Activities**

At the end of 2021, the County's total net position related to governmental activities increased by \$26,715,496. Cash and cash equivalents increased from \$44.9 million in 2020 to \$84.9 million at the end of 2021, and amounts due from other governments increased from \$6.6 million in 2020 to \$10.3 million in 2021. At the end of 2021, the County's total assets (excluding capital assets) related to governmental activities increased by \$62.4 million, mostly the result of an increase in cash, and notes receivable related to the Butler County Infrastructure Bank.

Capital assets decreased to \$87.7 million in 2021 from \$89.3 million in 2020. GASB Statement No. 34 requires that all capital assets, including infrastructure, be valued and reported in the government-wide financial statements. Retroactive reporting of projects acquired or finished prior to 2003 occurred during 2007 through the County's implementation of retroactive infrastructure.

## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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Deferred outflows of resources increased to \$18.9 million in 2021, from \$13.1 million in 2020. This increase is due to the reporting of pension expense in accordance with GASB Statements. Liabilities also increased to \$124.2 million in 2021, from \$92.9 million in 2020. This is mainly the result of an increase in notes payable related to the Butler County Infrastructure Bank projects, although the Net Pension Liability decreased from \$14.4 million in 2020 to \$4.2 million in 2021.

Total net position amounted to approximately \$91.6 million, of which \$48.1 million is the County's net investment in capital assets and \$18.6 million is restricted for various other purposes. The remaining \$24.9 million is unrestricted net position.

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

### **Change in Net Position**

The following table presents the change in net position for the years ended December 31, 2021 and 2020:

County of Butler Year Ended December 31, 2021  (With Comparative Totals for the Year Ended December 31, 2020) (in thousands)		
	<b>Governmental Activities</b>	
	2021	2020
Revenues:		
Program revenues:		
Fees, fines, and charges for services	\$ 19,041	\$ 12,324
Operating grants and contributions	62,960	57,180
Capital grants and contributions	4,435	2,638
General revenues:		
Taxes	54,757	52,499
Interest and investment income	118	264
Other	2,073	2,130
Total revenues	143,384	127,035
Program expenses:		
General government - administration	16,055	24,056
General government - judicial	15,942	14,949
Public safety	28,187	22,223
Public works and enterprises	2,308	2,663
Human services	47,641	41,298
Culture and recreation	1,547	1,463
Conservation and economic development	3,977	6,394
Interest	1,012	1,442
Total program expenses	116,669	114,488
<b>Change in Net Position</b>	26,715	12,547
Net position - beginning	64,882	52,335
Net position - ending	\$ 91,597	\$ 64,882

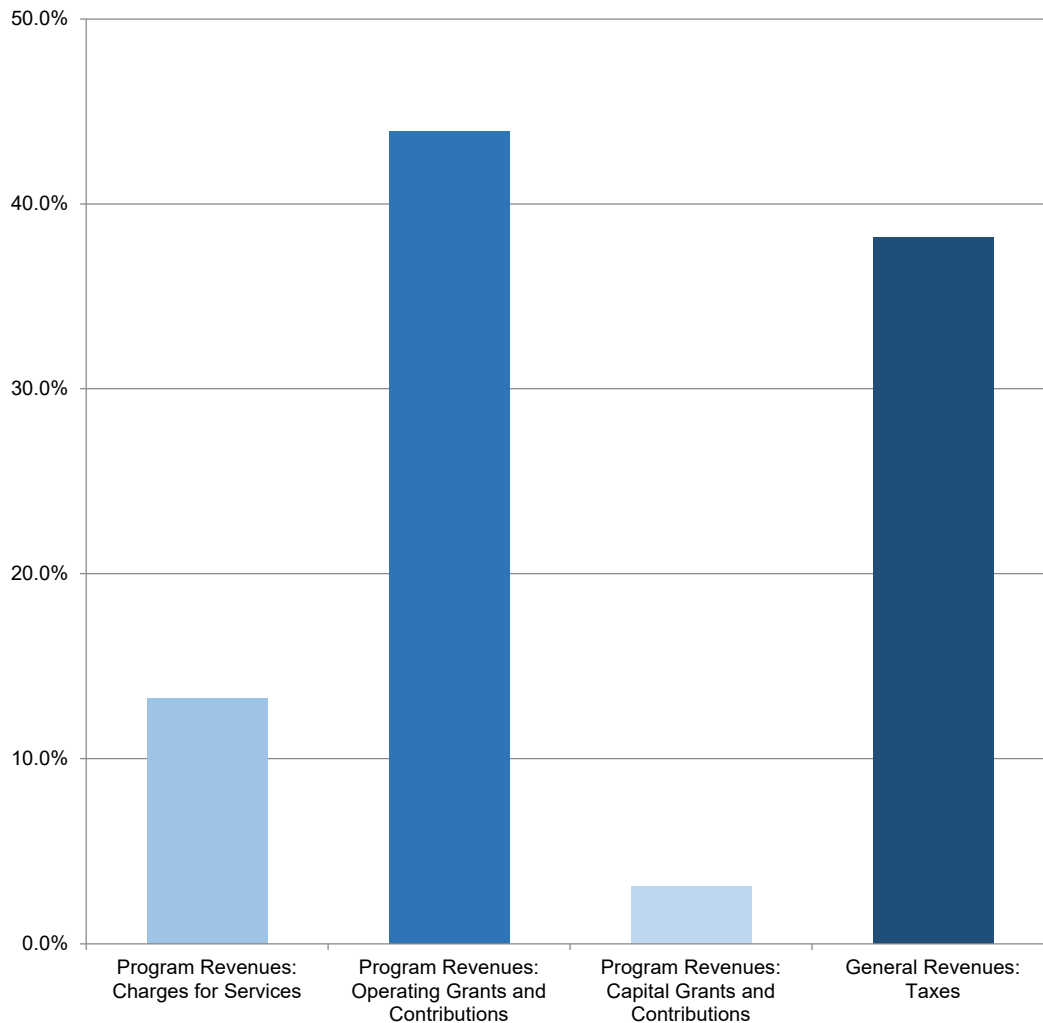
## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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### **Sources of Revenues – Governmental Activities**

The following chart graphically depicts the governmental activities sources of revenues for the year ended December 31, 2021:

#### **Sources of Revenues - Governmental Activities Total Revenues: \$143,384,526**



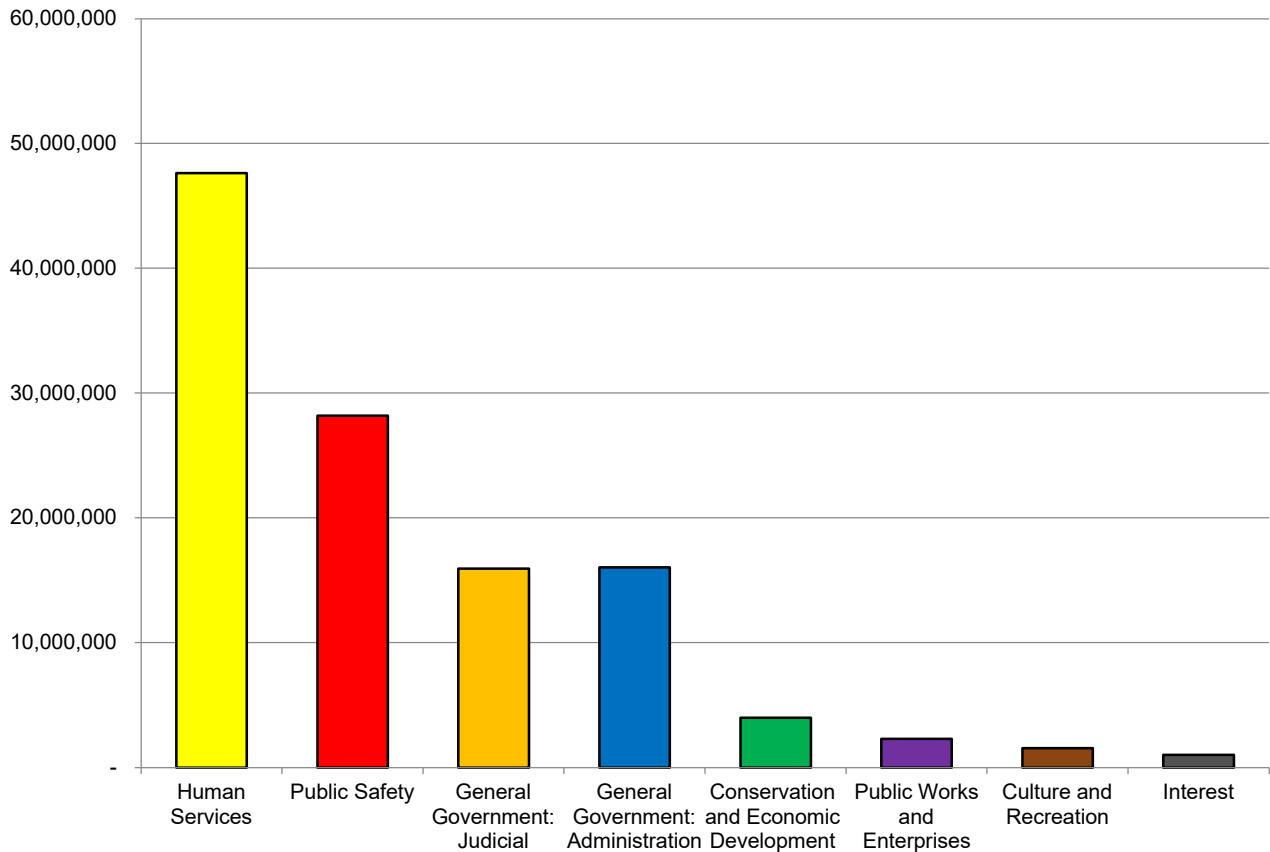
Total revenues from governmental activities for 2021 were \$143,384,526, which was \$16.3 million higher than in 2020. Operating grants and contributions account for 43.9% of the 2021 governmental activities revenue, amounting to \$62,959,708 compared to \$57,180,174 in 2020, mostly due to the County receiving \$18.2 million in funding from the American Rescue Plan Act. Tax revenue increased to \$54,756,633 in 2021 from \$52,499,144 in 2020.

## MANAGEMENT'S DISCUSSION AND ANALYSIS

### Program Expenses – Governmental Activities

The following chart graphically depicts the governmental activities program expenses for the year ended December 31, 2021:

#### Program Expenses - Governmental Activities Total Expenses: \$116,669,030



Program expenses for the County's governmental activities amounted to approximately \$116.7 million for the year ended 2021. This compares to \$114.5 million for the year ended 2020. General government – administrative expenses decreased from \$24.1 million in 2020, to \$16.1 million in 2021, a consequence of the County's response to the Coronavirus pandemic in the prior year. Public safety expenses increased from \$22.2 million in 2020 to \$28.2 million in 2021, due to increased expenses at the County's Prison—a result of housing additional Federal inmates. Human services expenses increased from \$41.3 million in 2020, to \$47.6 million in 2021, another consequence of the pandemic. Conservation and economic development expenses decreased from \$6.4 million in 2020 to \$4.0 million in 2021, and was almost exclusively related to the grants to small businesses, municipalities, and non-profits awarded through the County Relief Block Grant in the prior year. The remaining expense categories were fairly consistent between the two years.

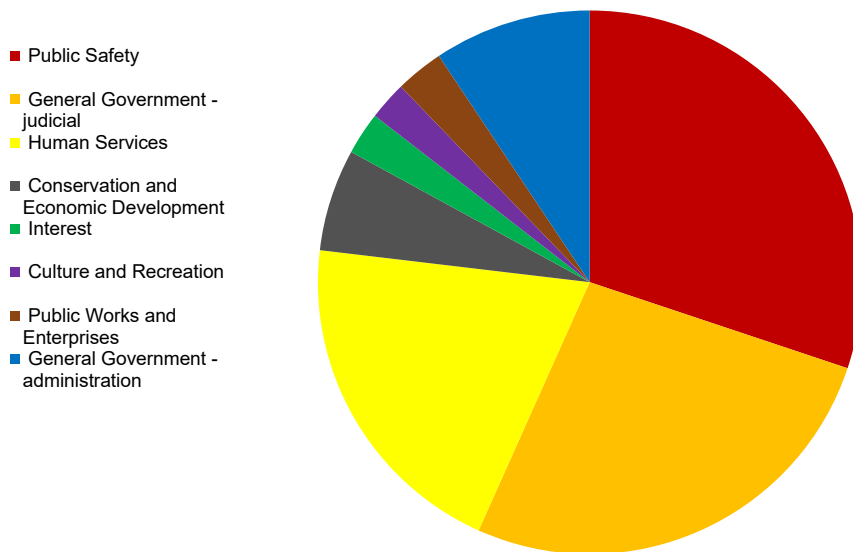
## MANAGEMENT'S DISCUSSION AND ANALYSIS

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### Net Program Expenses/Revenues – Governmental Activities

Net program expenses/revenues indicate the amount of support required from taxes and other general revenues for the year. The following chart graphically depicts the net program expenses/revenues for governmental activities by function for the year ended December 31, 2021:

#### Net Program Expenses/Revenues - Governmental Activities Total Net Expenses: \$30,232,542



Net program expenses/revenues for governmental activities decreased from (\$42.3) million in 2020 to (\$30.2) million in 2021.

**Public Safety** includes: Prison, Inmate Welfare, Adult Probation, Juvenile Probation, and Emergency Communications (911). **General Government—Judicial** includes: Court Administration, District Justices, Law Library, Clerk of Courts, Coroner, District Attorney, Prothonotary, Register of Wills, Sheriff, and Domestic Relations. **Human Services** includes Human Services Administration, MH/ID, Drug & Alcohol, Area Agency on Aging, Children & Youth, and Veterans Services. **General Government—Administrative** includes: Commissioners, Election Bureau, Controller, Property & Revenue, Treasurer, Purchasing, Public Defender, Recorder of Deeds, Personnel, Information Technology, Planning Commission, Facilities & Operations, Mailroom, and Motor Pool. **Conservation & Economic Development** includes: Agricultural Easements, and Waste Management. **Culture & Recreation** includes: Parks & Recreation. **Public Works** includes: Bridge Crew.

## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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### **Financial Analysis of the County's Funds**

Butler County, located in southwestern Pennsylvania, lies on the edge of the Pittsburgh urban area and has been linked to the Pittsburgh area for employment, recreation, and cultural opportunities. Since 1960, it has been the growth county in the southwest region, with a growth rate of 38% (65,822 persons) between 1970 and 2020. During the last census, the population in the County increased from 174,083 in 2000 to 193,763 in 2020.

The County's steady growth can be attributed to its location at the crossroads of several major highways, the availability of developable land served by public utilities, a favorable tax base, and proximity to the Pittsburgh area. During the year ended December 31, 2021, it is estimated that municipalities within the County issued 3,303 building permits, up from 2,855 issued in 2020. The Assessment Office regularly reminds municipalities of their obligation to report all building permit information to the County as per the current requirements of the Uniform Construction Code. The County assessors also canvas each municipality in search of construction for which building permits have not been issued. The fair market value of real estate increased by \$2.9 billion during 2021 to a total fair market value of \$24.9 billion, propelled by the continued growth of residential construction throughout the County. In 2021, the County billed \$387,266 of additional interim taxes; slightly more than the \$379,707 of additional interim taxes that were billed in 2020. The interim tax bills include assessments for new construction from the date of completion, through the remaining months in the calendar year.

As noted earlier, the County uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The County has 46 governmental funds; seven of them are major funds (General, General Fund Grant Fund, Capital Reserve, Infrastructure Bank, Emergency Communications (911), Children & Youth Services, and American Rescue Plan), and 39 are other governmental funds.

A complete listing of the other governmental funds is on pages V-1 to V-10. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned fund balances may serve as a useful measure of the County's net spendable resources available at the end of the fiscal year.

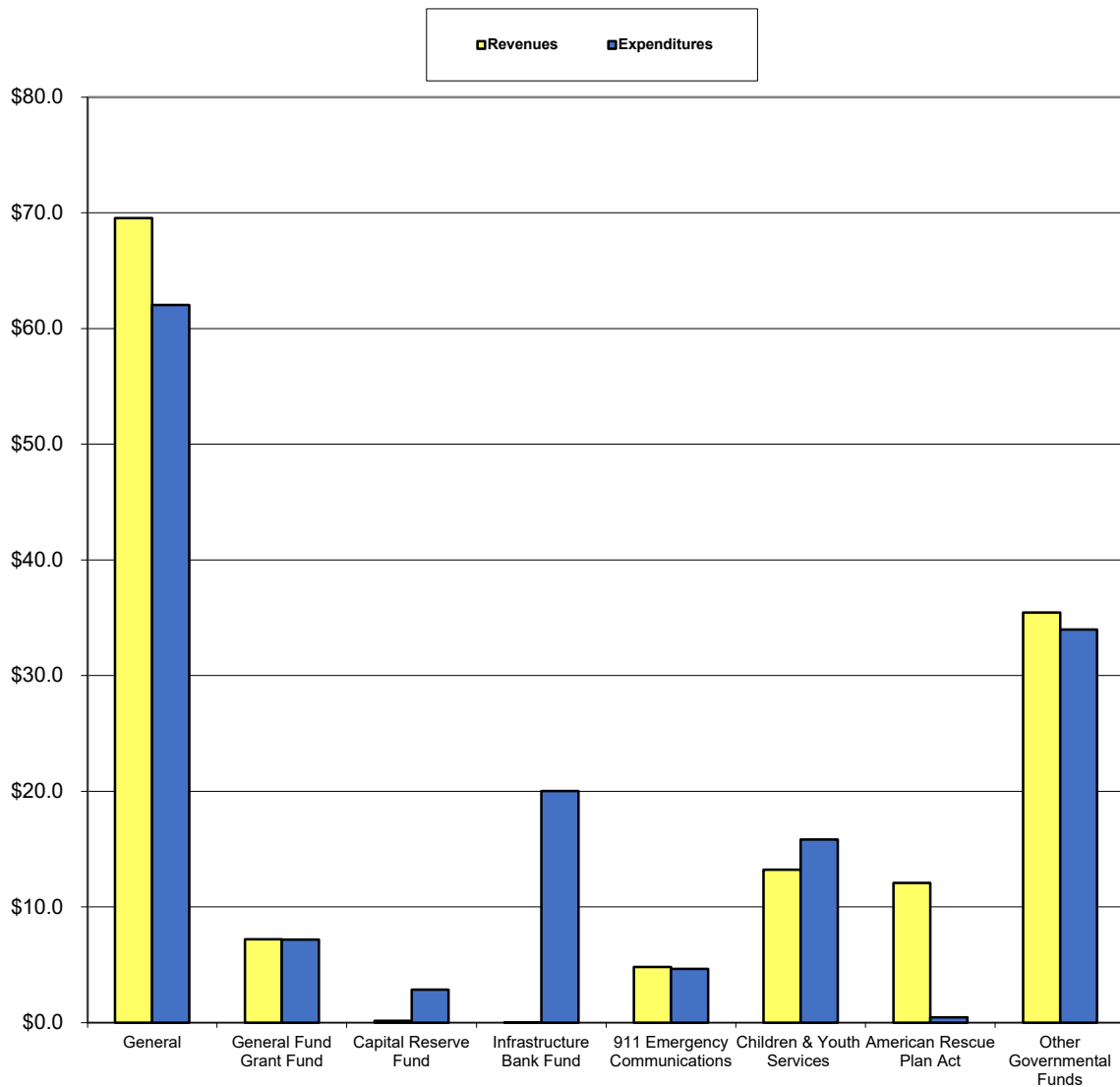
## MANAGEMENT'S DISCUSSION AND ANALYSIS

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### Governmental Funds Revenues/Expenditures

The following chart graphically depicts the total revenues received and expenditures incurred by the Governmental Funds for the year ended December 31, 2021:

**Governmental Fund Revenues and Expenditures  
(in millions)**





## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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The majority of revenues and expenditures occurred in the County's General Fund, Children & Youth Services Fund, and the American Rescue Plan. In the General Fund, revenue from taxes amounted to \$53.0 million. The Children & Youth Services Fund and the American Rescue Plan Fund recognized \$13.2 and \$12.1 million, respectively, in base allocation or grant funding.

In 2021, the County was awarded a total of \$36,488,242 from the U.S. Treasury Department, under the provisions of the Coronavirus State and Local Fiscal Recovery Funds (SLFRF) program, a part of the American Rescue Plan. The program provides governments across the country with the resources needed to: fight the pandemic and support families and businesses struggling with its public health and economic impacts; maintain vital public services, even amid declines in revenue resulting from the crisis; and to build a strong, resilient, and equitable recovery by making investments that support long-term growth and opportunity to cover the costs that were necessary expenditures incurred due to the public health emergency with respect to COVID-19. The funding will be received in two equal tranches. Butler County received its first installment of \$18.2 million in 2021; and the County received the second installment, of the same amount, in 2022.

On December 22, 2021, the County adopted Resolution No. 2021-41, which established a policy for the distribution of the SLFRF proceeds (funds) received from the United States Treasury department. The County directed that these funds be utilized, and are to be allocated for the following purposes:

- Forty Five percent (45%) of the funds shall be utilized for County revenue replacement, capital, and public safety programs.
- Thirty-Five percent (35%) of the funds shall be utilized for projects related to County-wide infrastructure and broadband services.
- Fifteen percent (15%) of the funds shall be utilized in areas of public health and services to disproportionately impacted communities throughout the County.
- Five percent (5%) of the funds shall be utilized to offset negative economic impact situations, projects, or studies.

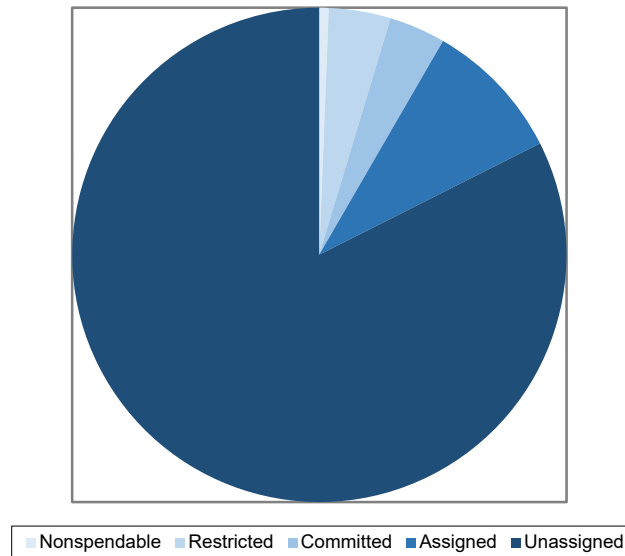
## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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### **Governmental Funds – Fund Balances**

The following chart graphically reflects the General Fund fund balance as of December 31<sup>st</sup>:

**General Fund - Fund Balances at December 31, 2021  
(in millions)**



The General Fund fund balance at December 31, 2021 was approximately \$33.8 million, with \$2.9 million assigned for the 2022 budget. This increase from the \$18.9 million fund balance at December 31, 2020 is attributable to General Fund revenues (including transfers in) exceeding General Fund expenditures (including transfers out) by \$14.9 million for 2021. As the result of reasonable fluctuations and conservative budget estimates, revenues surpassed budget projections and expenditures were lower than budget expectations. Additionally, the County transferred \$11.6 million from the American Rescue Plan Fund to the General Fund for lost public sector revenue, as calculated according to U.S. Treasury Department regulations.

The Capital Reserve Fund fund balance at December 31, 2021 was approximately \$5.6 million and was assigned and restricted for capital purchases. This increase from \$2.2 million in fund balance at the end of the prior year, is largely attributable to the County borrowing approximately \$5.2 million from the Pennsylvania Infrastructure Bank—of which \$3.6 million in proceeds were restricted for roads and bridges as of December 31, 2021.

## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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### **General Fund Budgetary Highlights**

The fund balance in the General Fund for the year ended 2021 increased by approximately \$14.9 million from the 2020 level. At December 31, 2021, the General Fund fund balance was approximately \$33.8 million, of which approximately \$206,000 was nonspendable, \$1.3 million was restricted for operating reserve and agricultural easements, \$1.2 million was committed for worker's compensation, and \$3.1 million was assigned for the 2022 budget and the County's Conservation District. Significant differences in the General Fund between the original and final budget include budget transfers to increase intergovernmental revenues by \$803,000; which was mostly a result of the County receiving a federally supported community vaccination center grant. Additionally, the final budget for charges for service revenue increased by \$785,700 and was largely attributable to increased revenues received for housing additional Federal inmates – according to the agreement with the United States Marshalls Service. As would be expected, final budgetary appropriations for public safety expenditures increased by over \$1.8 million to cover increased medical costs at the County's prison facility, and to administer the vaccination clinic. The differences that are worth noting in the General Fund final budget compared to the actual amounts are as follows:

- General government—administration expenditures were under budget by \$896,991. This is attributable to budget overestimates, and expenditures were also under budget as a result of a concerted effort by management to control costs.
- General government—judicial expenditures were under budget by nearly \$1.3 million. This is attributable to budget overestimates and cost control measures.
- Public safety expenditures were under budget by \$551,977. Consistent with prior years, this is principally attributable to the Prison's expenditures being less than budgeted – the result of budget overestimates.
- Conservation and economic development expenditures were under budget by \$401,065. This is mostly attributable to contingency expenditures not being necessary.
- Other expenditures were under budget by \$597,411. This is attributable to unanticipated legal and contingency expenditures being lower than expected.

## **MANAGEMENT'S DISCUSSION AND ANALYSIS**

### **Capital Asset and Debt Administration**

The following is a summary of capital assets for the governmental activities at December 31, 2021 and 2020:

<b>County of Butler</b>			
<b>Summary of Capital Assets</b>			
<b>Governmental Activities</b>			
	Balance at December 31, 2021	Balance at December 31, 2020	Increase/ Decrease
Land	\$ 1,704,544	\$ 1,704,544	\$ -
Easements	3,353,586	3,123,505	230,081
Construction in progress	1,820,134	14,030,153	(12,210,019)
Infrastructure - bridges	27,883,872	27,228,629	655,243
Buildings and improvement	77,187,805	77,187,805	-
Other Capital Assets	38,494,945	23,124,266	15,370,679
Total capital assets	<u>150,444,886</u>	<u>146,398,902</u>	<u>4,045,984</u>
Less accumulated depreciation/ amortization for:			
Infrastructure - bridges	(18,284,809)	(17,430,228)	(854,581)
Buildings and improvements	(29,472,270)	(27,462,751)	(2,009,519)
Other Capital Assets	(15,029,511)	(12,224,894)	(2,804,617)
Total accumulated depreciation/ amortization	<u>(62,786,590)</u>	<u>(57,117,873)</u>	<u>(5,668,717)</u>
Net Capital Assets	<u>\$ 87,658,296</u>	<u>\$ 89,281,029</u>	<u>\$ (1,622,733)</u>

**Capital Assets – Governmental Activities:** The County's investment in capital assets and infrastructure for its governmental activities, amounts to approximately \$87.7 as of December 31, 2021 (net of accumulated depreciation/amortization). This investment in capital assets includes land, easements, buildings and renovations, infrastructure (such as roads and bridges), permanent fixtures, equipment, radio/telephone system, furniture and non-permanent fixtures, vehicles, office machines, and computer hardware and software. The decrease in capital assets from the prior year is largely a result of normal depreciation and amortization. More detailed information about the County's capital asset activity can be found in Note 3 of the notes to the financial statements.

## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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### **Long-Term Debt**

At December 31, 2021, the County had total debt of \$80,139,331 outstanding on the General Obligation Bonds, General Obligation Notes, and Capital Leases.

<b>County of Butler Summary of Long-Term Debt</b>	
	<b>Governmental Activities</b>
Beginning Balance at January 1, 2020	\$ 51,654,568
Additions	34,595,193
Reductions	<u>(6,110,430)</u>
Ending Balance December 31, 2020	<u><u>\$ 80,139,331</u></u>

During 2021, the County issued a General Obligation Note, Series of 2021; and during the year, continued to borrow from the General Obligation Note, Series of 2020. The note proceeds will be used to fund capital projects approved by the County's Infrastructure Bank, in the form of interest-subsidized loans to local municipalities within Butler County. Additionally, the County borrowed from the Pennsylvania Infrastructure Bank, with the proceeds being used to fund multiple road and bridge improvement projects. More detailed information about the County's long-term debt activity can be found in Note 8 of the notes to the financial statements.

### **Bond Rating**

Throughout the year, the County maintained its bond rating from Standard & Poor's of AA -. The rating reflects the following credit characteristics: the County's strong economy, with access to the diverse Pittsburgh metropolitan statistical area; competent management reflecting adherence to standard financial management practices; strong liquidity; strong institutional framework; strong budget flexibility and budget performance.

## ***MANAGEMENT'S DISCUSSION AND ANALYSIS***

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### **Contacting the County's Financial Management**

This financial report is designed to provide citizens, taxpayers, customers, investors, and creditors with a general overview of the County's finances and to demonstrate the County's accountability. Questions concerning this report or requests for additional information should be directed to:

Office of the County Commissioners  
Attn: Chief Clerk  
County of Butler, Pennsylvania  
124 West Diamond Street  
P.O. Box 1208  
Butler, PA 16003-1208

or

Office of the County Controller  
Attn: County Controller  
County of Butler, Pennsylvania  
124 West Diamond Street  
P.O. Box 1208  
Butler, PA 16003-1208

## **BASIC FINANCIAL STATEMENTS**

# COUNTY OF BUTLER, PENNSYLVANIA

## STATEMENT OF NET POSITION

DECEMBER 31, 2021 OR JUNE 30, 2021

		Component Units		
		Butler County Community College	Butler County Airport Authority	Butler Transit Authority
	Governmental Activities	(June 30, 2021)	(Dec. 31, 2021)	(June 30, 2021)
<b>Assets</b>				
Cash and cash equivalents	\$ 84,924,117	\$ 20,653,986	\$ 1,022,938	\$ 1,578,919
Investments	1,245,417	22,941,271	-	-
Taxes receivable, at estimated realizable value	2,968,645	-	-	-
Accounts and loans receivable, at estimated realizable value	5,299,259	1,273,388	111,211	570,691
Accounts receivable, students	-	3,582,596	-	-
Notes receivable	27,833,575	-	-	-
Lease receivable	546,087	-	913,961	-
Right of use asset - lease, net	1,775,132	4,415,690	-	-
Due from other governments	10,341,330	1,305,703	-	-
Prepays	315,684	582,712	42,716	-
Inventory	-	268,139	10,931	-
Other assets	-	19,091	-	-
Capital assets, not being depreciated/amortized	6,878,264	10,370,120	2,707,538	1,222,806
Capital assets, net of accumulated depreciation/amortization	80,780,032	24,544,818	11,369,181	15,126,005
<b>Total Assets</b>	<b>222,907,542</b>	<b>89,957,514</b>	<b>16,178,476</b>	<b>18,498,421</b>
<b>Deferred Outflows of Resources</b>				
Deferred outflows of resources for pension	18,910,329	1,003,792	-	-
Deferred charge on refunding	67,117	724,287	-	-
Deferred outflows of resources for OPEB	-	33,268	-	-
<b>Total Deferred Outflows of Resources</b>	<b>18,977,446</b>	<b>1,761,347</b>	<b>-</b>	<b>-</b>
<b>Liabilities</b>				
Accounts payable	9,793,877	778,876	47,892	355,738
Accrued payroll and payroll taxes	1,629,508	1,052,231	-	-
Accrued interest payable	451,723	207,619	-	-
Lines of credit	-	27,180	-	-
Due to other governments	460,079	-	-	-
Unearned revenue:				
Current	20,908,223	4,175,283	29,863	1,830,358
Non-current	-	-	30,080	-
Bonds payable:				
Current, includes premium of \$92,651 for governmental activities	3,972,651	2,215,000	-	-
Non-current, includes premium of \$602,232 for governmental activities	29,642,232	24,994,752	-	-
Capital lease payable:				
Current	23,693	-	-	-
Non-current	18,628	-	-	-
Note payable:				
Current	4,438,737	579,979	52,191	-
Non-current	42,738,273	2,435,549	93,597	-
Lease liability:				
Current	302,606	871,655	-	-
Non-current	1,515,040	3,737,070	-	-
Workmen's compensation:				
Current	-	-	-	-
Non-current	1,245,615	-	-	-
Compensated absences:				
Current	2,207,904	-	-	-
Non-current	640,837	897,487	-	-
OPEB liability				
Current	-	-	-	-
Non-current	-	318,000	-	-
Net pension liability				
Current	-	-	-	-
Non-current	-	-	-	-
<b>Total Liabilities</b>	<b>124,156,775</b>	<b>49,577,681</b>	<b>253,623</b>	<b>2,186,096</b>
<b>Deferred Inflows of Resources</b>				
Deferred revenue - loans	372,563	-	-	-
Deferred inflows of resources for pension	24,811,853	602,000	-	-
Deferred inflows of resources for leases	532,028	-	882,651	-
Deferred charge on refunding	414,643	-	-	-
Deferred inflows of resources for OPEB	-	42,000	-	-
<b>Total Deferred Inflows of Resources</b>	<b>26,131,087</b>	<b>644,000</b>	<b>882,651</b>	<b>-</b>
<b>Net Position</b>				
Net investment in capital assets	48,125,952	12,212,095	13,930,931	16,382,620
Restricted for:				
Capital purchases, expendable	-	15,683,049	-	-
Operating reserve, expendable	1,283,294	-	-	-
Agricultural easements, expendable	80,997	-	-	-
Emergency communications, expendable	435,855	-	-	-
Unconventional gas well impact fees, expendable	3,622,703	-	-	-
Records improvement/automation, expendable	794,252	-	-	-
Central booking/court restitution, expendable	32,037	-	-	-
Roads and bridges, expendable	9,150,073	-	-	-
Liquid fuels, expendable	83,141	-	-	-
Domestic Relations, expendable	93,033	-	-	-
Area Agency on Aging Program, expendable	916,689	-	-	-
Offender supervision, expendable	705,981	-	-	-
Inmate welfare fund, expendable	1,396,146	-	-	-
Other purposes, nonexpendable	-	3,287,606	-	-
Other purposes, expendable	-	-	21,446	-
Unrestricted	24,876,973	10,314,430	1,089,825	(70,295)
<b>Total Net Position</b>	<b>\$ 91,597,126</b>	<b>\$ 41,497,180</b>	<b>\$ 15,042,202</b>	<b>\$ 16,312,325</b>

See accompanying notes to financial statements.



# COUNTY OF BUTLER, PENNSYLVANIA

## STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

Functions/Programs	Program Revenues				Net (Expense) Revenue and Changes in Net Position			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Total Governmental Activities (Dec. 31, 2021)	Component Units		
						Butler County Community College (June 30, 2021)	Butler County Airport Authority (Dec. 31, 2021)	Butler Transit Authority (June 30, 2021)
<b>Primary government:</b>								
Governmental activities:								
General government - administration	\$ 16,054,697	\$ 2,848,790	\$ 16,946,279	\$ -	\$ 3,740,372	\$ -	\$ -	\$ -
General government - judicial	15,942,127	2,886,647	2,424,529	-	(10,630,951)	-	-	-
Public safety	28,187,302	9,539,075	6,597,527	-	(12,050,700)	-	-	-
Public works and enterprises	2,307,882	1,096,700	215,100	2,140,153	1,144,071	-	-	-
Human services	47,640,808	1,748,637	36,152,625	1,665,094	(8,074,452)	-	-	-
Culture and recreation	1,547,198	297,944	-	329,960	(919,294)	-	-	-
Conservation and economic development	3,977,344	623,711	623,648	300,069	(2,429,916)	-	-	-
Interest, premiums, and discounts	1,011,672	-	-	-	(1,011,672)	-	-	-
Total governmental activities	116,669,030	19,041,504	62,959,708	4,435,276	(30,232,542)	-	-	-
<b>Total Primary Government</b>	<b>\$ 116,669,030</b>	<b>\$ 19,041,504</b>	<b>\$ 62,959,708</b>	<b>\$ 4,435,276</b>	<b>(30,232,542)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Component units:</b>								
Butler County Community College	\$ 40,347,622	\$ 13,625,710	\$ 25,388,388	\$ 3,211,581	-	1,878,057	-	-
Butler County Airport Authority	1,318,444	596,725	-	1,195,163	-	-	473,444	-
Butler Transit Authority	3,511,629	188,836	1,867,744	629,000	-	-	-	(826,049)
<b>Total Component Units</b>	<b>\$ 45,177,695</b>	<b>\$ 14,411,271</b>	<b>\$ 27,256,132</b>	<b>\$ 5,035,744</b>	<b>-</b>	<b>1,878,057</b>	<b>473,444</b>	<b>(826,049)</b>
General revenues:								
Taxes:								
Real estate					52,870,906	-	-	-
Hotel tax					1,885,727	-	-	-
Total taxes					54,756,633	-	-	-
Interest and investment income					118,400	1,993,825	2,028	-
Gain/(loss) on sale of capital asset					-	(103,718)	111,051	-
Other income					2,073,005	965,903	5,941	118,300
Total general revenues					56,948,038	2,856,010	119,020	118,300
<b>Change in Net Position</b>					<b>26,715,496</b>	<b>4,734,067</b>	<b>592,464</b>	<b>(707,749)</b>
Net Position - beginning of year					64,881,630	36,763,113	14,449,738	17,020,074
Net position - ending					<b>\$ 91,597,126</b>	<b>\$ 41,497,180</b>	<b>\$ 15,042,202</b>	<b>\$ 16,312,325</b>

See accompanying notes to financial statements.

# COUNTY OF BUTLER, PENNSYLVANIA

## BALANCE SHEET

### GOVERNMENTAL FUNDS

DECEMBER 31, 2021

	General	General Fund Grants	Capital Reserve	Infrastructure Bank	Emergency Communications 911	Children & Youth Services	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<b>Assets</b>									
Cash and cash equivalents	\$ 20,529,164	\$ 9,118,906	\$ 5,917,914	\$ 12,460,189	\$ 454,718	\$ 31,927	\$ 18,245,191	\$ 18,166,108	\$ 84,924,117
Investments	1,245,417	-	-	-	-	-	-	-	1,245,417
Taxes receivable, net of allowance	2,781,681	-	-	-	-	-	-	186,964	2,968,645
Accounts and loans receivable, at estimated realizable value	4,128,435	734	25,643	-	-	17,704	-	1,126,743	5,299,259
Lease receivable	-	-	546,087	-	-	-	-	-	546,087
Due from other funds	14,571,368	-	43,908	350,532	-	16,525	-	1,031,230	16,013,563
Due from other governments	1,664,146	207,874	-	-	1,065,073	1,860,071	-	5,544,166	10,341,330
Prepays	206,158	-	1,500	-	60,416	-	-	47,610	315,684
<b>Total Assets</b>	<b>\$ 45,126,369</b>	<b>\$ 9,327,514</b>	<b>\$ 6,535,052</b>	<b>\$ 12,810,721</b>	<b>\$ 1,580,207</b>	<b>\$ 1,926,227</b>	<b>\$ 18,245,191</b>	<b>\$ 26,102,821</b>	<b>\$ 121,654,102</b>

(Continued)

See accompanying notes to financial statements.

# COUNTY OF BUTLER, PENNSYLVANIA

## BALANCE SHEET

### GOVERNMENTAL FUNDS

DECEMBER 31, 2021

(Continued)

	General	General Fund Grants	Capital Reserve	Infrastructure Bank	Emergency Communications 911	Children & Youth Services	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>									
<b>Liabilities:</b>									
Accounts payable	\$ 2,771,247	\$ 1,139,030	\$ 262,784	\$ 20,000	\$ 66,563	\$ 924,000	\$ 461,995	\$ 4,148,258	\$ 9,793,877
Accrued payroll and payroll taxes	1,186,786	10,471	1,714	-	77,564	134,044	-	218,929	1,629,508
Unearned revenue	393,762	8,152,211	-	-	836,400	507,160	6,174,722	4,821,337	20,885,592
Due to other funds	813,340	25,802	89,633	173,112	103,409	265,742	11,608,474	2,934,051	16,013,563
Due to other governments	31,924	-	-	-	-	95,281	-	332,874	460,079
<b>Total Liabilities</b>	<b>5,197,059</b>	<b>9,327,514</b>	<b>354,131</b>	<b>193,112</b>	<b>1,083,936</b>	<b>1,926,227</b>	<b>18,245,191</b>	<b>12,455,449</b>	<b>48,782,619</b>
<b>Deferred Inflows of Resources:</b>									
Unavailable revenue - taxes/fees	6,167,631	-	-	-	-	-	-	-	6,167,631
Unavailable revenue - loans	-	-	-	-	-	-	-	372,563	372,563
Unavailable revenue - impact fees	-	-	-	-	-	-	-	2,480,000	2,480,000
Unavailable revenue - leases	-	-	532,028	-	-	-	-	-	532,028
<b>Total Deferred Inflows of Resources</b>	<b>6,167,631</b>	<b>-</b>	<b>532,028</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,852,563</b>	<b>9,552,222</b>
<b>Fund Balance:</b>									
Nonspendable - prepaid items	206,158	-	1,500	-	60,416	-	-	47,610	315,684
Restricted:									
Operating reserve	1,283,294	-	-	-	-	-	-	-	1,283,294
Agricultural easements	80,997	-	-	-	-	-	-	-	80,997
Capital reserve	-	-	792,411	-	-	-	-	-	792,411
Emergency services	-	-	-	-	435,855	-	-	-	435,855
Unconventional gas well impact fees	-	-	-	-	-	-	-	1,142,703	1,142,703
Records improvement/automation	-	-	-	-	-	-	-	794,252	794,252
Central booking	-	-	-	-	-	-	-	32,037	32,037
Roads and bridges	-	-	3,560,985	-	-	-	-	5,589,088	9,150,073
Liquid fuels	-	-	-	-	-	-	-	83,141	83,141
Domestic Relations	-	-	-	-	-	-	-	93,033	93,033
Area Agency on Aging Program	-	-	-	-	-	-	-	916,689	916,689
Offender supervision	-	-	-	-	-	-	-	705,981	705,981
Inmate welfare	-	-	-	-	-	-	-	1,396,146	1,396,146
Committed:									
Workmen's compensation	1,245,615	-	-	-	-	-	-	-	1,245,615
Infrastructure Bank	-	-	-	12,617,609	-	-	-	-	12,617,609
Assigned:									
2022 budget	2,892,847	-	-	-	-	-	-	-	2,892,847
Capital purchases	-	-	1,293,997	-	-	-	-	-	1,293,997
Conservation District	220,000	-	-	-	-	-	-	-	220,000
Unassigned	27,832,768	-	-	-	-	-	-	(5,871)	27,826,897
<b>Total Fund Balance</b>	<b>33,761,679</b>	<b>-</b>	<b>5,648,893</b>	<b>12,617,609</b>	<b>496,271</b>	<b>-</b>	<b>-</b>	<b>10,794,809</b>	<b>63,319,261</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 45,126,369</b>	<b>\$ 9,327,514</b>	<b>\$ 6,535,052</b>	<b>\$ 12,810,721</b>	<b>\$ 1,580,207</b>	<b>\$ 1,926,227</b>	<b>\$ 18,245,191</b>	<b>\$ 26,102,821</b>	<b>\$ 121,654,102</b>

(Concluded)

See accompanying notes to financial statements.

# COUNTY OF BUTLER, PENNSYLVANIA

## RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION

DECEMBER 31, 2021

<b>Total Fund Balance - Governmental Funds</b>	<b>\$ 63,319,261</b>
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Amounts reported for governmental activities in the statement of net position are different because:

Capital assets including construction in progress used in governmental activities are not current financial resources and are not reported as assets in governmental funds.	87,658,296
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The notes receivable for Infrastructure Bank loans are not available to pay for current period expenditures and are not recorded in the governmental funds.	27,833,575
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The right of use lease asset is not a current financial resource, and is not reported as an asset in the governmental funds.	1,775,132
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Property taxes receivable and other revenues will be collected in the future, but are not available to pay for the current period's expenditures and are treated as either deferred inflows or unearned revenue in the governmental funds.	8,625,000
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Governmental funds report the effect of premiums, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities.	(1,042,409)
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The net pension liability is not reflected in the governmental fund financial statements.	(4,167,149)
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Deferred outflows and inflows of resources for pension are recorded and amortized in the statement of net position. However, these items are not recorded on the fund financial statements.	(5,901,524)
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Long-term liabilities, including notes and bonds payable, are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Long-term liabilities at year-end consist of:

Accrued workmen's compensation	\$ (1,245,615)	
Accrued compensated absences	(2,848,741)	
Note payable	(47,177,010)	
Bonds payable	(32,920,000)	
Capital lease	(42,321)	
Lease liability	(1,817,646)	
Accrued interest on debt	(451,723)	(86,503,056)

<b>Total Net Position - Governmental Activities</b>	<b>\$ 91,597,126</b>
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See accompanying notes to financial statements.

# COUNTY OF BUTLER, PENNSYLVANIA

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

### GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	General	General Fund Grants	Capital Reserve	Infrastructure Bank	Emergency Communications 911	Children & Youth Services	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
<b>Revenues:</b>									
Taxes	\$ 52,955,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,885,727	\$ 54,841,433
Intergovernmental	2,197,851	7,183,677	-	-	4,806,546	13,077,753	12,069,400	27,054,208	66,389,435
Charges for services	11,621,086	-	-	-	-	72,390	-	6,371,190	18,064,666
Fines and forfeits	976,838	-	-	-	-	-	-	-	976,838
Interest	39,844	14,631	10,118	17,005	2,013	498	3,345	30,945	118,399
Other	1,756,655	-	141,553	-	-	63,438	-	111,359	2,073,005
Total revenues	69,547,980	7,198,308	151,671	17,005	4,808,559	13,214,079	12,072,745	35,453,429	142,463,776
<b>Expenditures:</b>									
Current:									
General government - administration	12,732,752	2,127,692	-	-	-	-	2,276	110,025	14,972,745
General government - judicial	14,653,454	202,078	-	-	-	-	-	2,917,067	17,772,599
Public safety	20,898,461	236,074	-	-	3,601,983	-	461,995	2,064,091	27,262,604
Public works and enterprises	-	-	-	60,000	-	-	-	1,366,954	1,426,954
Human services	6,001,146	4,451,498	-	-	-	15,815,454	-	21,884,770	48,152,868
Culture and recreation	736,172	-	-	-	-	-	-	299,911	1,036,083
Conservation and economic development	1,203,963	167,877	-	-	-	-	-	2,292,714	3,664,554
Other	599,385	-	-	19,957,758	-	-	-	-	20,557,143
Capital projects	-	-	2,855,844	-	308,261	-	-	2,803,708	5,967,813
Debt service	5,201,978	-	750	-	738,809	25,430	-	242,457	6,209,424
Total expenditures	62,027,311	7,185,219	2,856,594	20,017,758	4,649,053	15,840,884	464,271	33,981,697	147,022,787
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	7,520,669	13,089	(2,704,923)	(20,000,753)	159,506	(2,626,805)	11,608,474	1,471,732	(4,559,011)
<b>Other Financing Sources (Uses):</b>									
Sale of capital assets	-	-	29,602	-	-	-	-	13,002	42,604
Issuance of debt	-	-	5,175,010	-	-	-	-	-	5,175,010
Infrastructure Bank - issuance	-	-	-	29,420,183	-	-	-	-	29,420,183
Transfers in	12,059,609	87,783	917,652	747,445	-	2,674,539	-	2,229,772	18,716,800
Transfers out	(4,684,574)	(100,872)	-	(242,456)	(264,441)	(47,734)	(11,608,474)	(1,768,249)	(18,716,800)
Total other financing sources (uses)	7,375,035	(13,089)	6,122,264	29,925,172	(264,441)	2,626,805	(11,608,474)	474,525	34,637,797
<b>Net Change in Fund Balance</b>	14,895,704	-	3,417,341	9,924,419	(104,935)	-	-	1,946,257	30,078,786
<b>Fund Balance:</b>									
Beginning of year	18,865,975	-	2,231,552	2,693,190	601,206	-	-	8,848,552	33,240,475
End of year	\$ 33,761,679	\$ -	\$ 5,648,893	\$ 12,617,609	\$ 496,271	\$ -	\$ -	\$ 10,794,809	\$ 63,319,261

See accompanying notes to financial statements.

**COUNTY OF BUTLER, PENNSYLVANIA**  
**RECONCILIATION OF THE STATEMENT OF REVENUES,**  
**EXPENDITURES, AND CHANGES IN FUND BALANCE OF**  
**GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**Net Change in Fund Balance - Governmental Funds** \$ 30,078,786

Amounts reported for governmental activities in the statement of activities are different because:

Governmental funds report capital outlays as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which depreciation exceeded capital outlays in the current period:

Capital outlays	\$	4,821,467	
Less: depreciation expense		6,115,653	(1,294,186)

The net effect of various transactions involving capital assets (sales, demolition, etc.). (328,547)

Some taxes and other revenues will not be collected for several months after the County's year-end. Therefore, they are not considered to be "available" revenues in the governmental funds. Deferred inflows changed by this amount during the year. 920,750

The issuance of long-term obligations (e.g., notes and bonds) provides current financial resources to governmental funds, while the repayment of the principal of long-term obligations consumes the current financial resources of governmental funds. Neither transaction has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. This amount is the net effect of these differences in the treatment of long-term obligations and related items. (9,646,798)

Governmental funds report lease liability as expenditures when incurred. However, in the statement of activities, the cost of assets is allocated over the life of the lease. (19,755)

Changes in the net pension liability and related deferred inflows of resources and deferred outflows of resources do not affect current financial resources and, therefore, are not reflected on the governmental fund financial statements. 7,243,681

Interest on long-term obligations in the statement of activities differs from the amount reported in the governmental funds because interest is recognized as an expenditure in the funds when it is due, and thus requires the use of current financial resources. In the statement of activities, interest expense is recognized as the interest accrues, regardless of when it is due. This amount reflects the difference in interest accrued in the statement of activities and the amount due. (125,083)

In the statement of activities, certain operating expenses - accumulated employee benefits (workmen's compensation and sick days) are measured by the amounts earned during the year. In the governmental funds, expenditures for these items are measured by the amount of financial resources used. This amount represents the difference between the amount earned versus the amount used. (113,352)

**Change in Net Position of Governmental Activities** **\$ 26,715,496**

See accompanying notes to financial statements.

# COUNTY OF BUTLER, PENNSYLVANIA

## STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2021

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
<b>Revenues:</b>				
Taxes	\$ 51,992,512	\$ 51,992,512	\$ 52,955,706	\$ 963,194
Intergovernmental	1,433,437	2,236,437	2,197,851	(38,586)
Charges for services	5,992,610	6,778,310	11,621,086	4,842,776
Fines and forfeits	1,021,000	1,021,000	976,838	(44,162)
Interest	96,934	96,934	39,844	(57,090)
Other	1,504,353	1,498,353	1,756,655	258,302
Total revenues	62,040,846	63,623,546	69,547,980	5,924,434
<b>Expenditures:</b>				
Current:				
General government - administration	13,530,777	13,629,743	12,732,752	896,991
General government - judicial	15,816,983	15,949,153	14,653,454	1,295,699
Public safety	19,645,057	21,450,438	20,898,461	551,977
Human services	5,914,690	5,915,539	6,001,146	(85,607)
Culture and recreation	834,602	836,927	736,172	100,755
Conservation and economic development	1,605,028	1,605,028	1,203,963	401,065
Other	1,637,503	1,196,796	599,385	597,411
Debt service	5,162,306	5,162,306	5,201,978	(39,672)
Total expenditures	64,146,946	65,745,930	62,027,311	3,718,619
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	(2,106,100)	(2,122,384)	7,520,669	9,643,053
<b>Other Financing Sources (Uses):</b>				
Transfers in	1,922,697	1,922,697	12,059,609	10,136,912
Transfers out	(8,733,027)	(8,776,997)	(4,684,574)	4,092,423
Total other financing sources (uses)	(6,810,330)	(6,854,300)	7,375,035	14,229,335
<b>Net Change in Fund Balance</b>	\$ (8,916,430)	\$ (8,976,684)	\$ 14,895,704	\$ 23,872,388

See accompanying notes to financial statements.

# COUNTY OF BUTLER, PENNSYLVANIA

## STATEMENT OF FIDUCIARY NET POSITION

### FIDUCIARY FUNDS

DECEMBER 31, 2021

	Pension Trust Fund	Custodial Funds
<b>Assets</b>		
Cash and cash equivalents	\$ 3,096,235	\$ 4,394,364
Investments:		
Money markets	32,515	-
Bond mutual funds	97,638,892	-
International equity funds	22,565,268	-
Domestic equity funds	151,387,439	-
Accounts receivable - at estimated realizable value	-	53,328
Other	171,363	-
<b>Total Assets</b>	<b>274,891,712</b>	<b>4,447,692</b>
<b>Liabilities</b>		
Accounts payable	41,042	10,418
Due to other governments	-	2,784,717
Escrow liability	-	1,045,899
Other unreconciled liability	-	606,658
<b>Total Liabilities</b>	<b>41,042</b>	<b>4,447,692</b>
<b>Net Position</b>		
<b>Net Position Restricted for Fiduciary Funds</b>	<b>\$ 274,850,670</b>	<b>\$ -</b>

See accompanying notes to financial statements.



# COUNTY OF BUTLER, PENNSYLVANIA

## STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

### FIDUCIARY FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Pension Trust Fund	Custodial Funds
<b>Additions:</b>		
Contributions:		
County	\$ 7,423,393	\$ -
Employee	3,946,828	-
Total contributions	11,370,221	-
Investment income (loss):		
Net appreciation in fair value of investments	26,111,690	-
Interest and dividends and other income	7,853,541	-
Total investment income (loss)	33,965,231	-
Investment expense	214,004	-
Net investment income (loss)	33,751,227	-
Receipts:		
Clerk of Courts	-	2,064,307
Commissary	-	165,541
District Courts	-	2,647,047
Domestic Relations	-	488,745
Prothonotary	-	826,058
Recorder of Deeds	-	18,000,030
Register of Wills	-	58,919
Sheriff	-	2,271,070
Tax Claim	-	5,406,645
Treasurer	-	389,684
Total receipts	-	32,318,046
Total additions	45,121,448	32,318,046
<b>Deductions:</b>		
Benefits and refunds paid to plan members and beneficiaries	15,218,726	-
Administrative expense	103,299	-
Fiduciary liability insurance	26,782	-
Payments to other governments	-	27,206,262
Escrow payments	-	4,560,879
Other disbursements	-	550,905
Total deductions	15,348,807	32,318,046
<b>Increase in Fiduciary Net Position</b>	29,772,641	-
<b>Net Position:</b>		
Beginning of year	245,078,029	-
End of year	\$ 274,850,670	\$ -

See accompanying notes to financial statements.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### A. Butler County – Primary Government

#### 1. Summary of Significant Accounting Policies – Primary Government

##### Reporting Entity

The County of Butler (County), located in southwestern Pennsylvania thirty-five miles north of the City of Pittsburgh, is a fourth-class County, originally chartered on March 12, 1800. The County operates under an elected three-member Board of Commissioners (County Commissioners). The County provides services in many areas to its residents, including various general government services, public safety, public works, human services, culture and recreation, and conservation and development.

The accompanying financial statements present the government and its component units, entities for which the government is considered to be financially accountable. Blended component units, although legally separate entities, are part of the government's operations. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize it is legally separate from the government.

##### Component Units

The criteria used by the County to evaluate the possible inclusion of related entities within its reporting entity are financial accountability and the nature and significance of the relationship. In determining financial accountability in a given case, the County reviews the applicability of the following criteria:

The County is financially accountable for:

1. Organizations that make up its legal entity.
2. Legally separate organizations if the County Commissioners appoint a voting majority of the organization's governing body and the County is able to impose its will on the organization or if there is a potential for the organization to provide specific financial benefits to, or impose specific burdens on the County as defined below:
  - a. Impose its Will - If the County can significantly influence the programs, projects, or activities of, or the level of services performed or provided by, the organization.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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- b. Financial Benefit or Burden – If the County (1) is entitled to the organization's resources, (2) is legally obligated or has otherwise assumed the obligation to finance the deficits of, or provide support to, the organization, or (3) is obligated in some manner for the debt of the organization.
3. Organizations that are fiscally dependent on the County. Fiscal dependency is established if the organization is unable to adopt its own budget, levy taxes or set rates or charges, or issue bonded debt without approval of the County.

The following separately administered organizations meet the criteria for inclusion in the County's reporting entity as discretely presented component units:

### *Butler County Community College*

The Butler County Community College's (BCCC) fifteen trustees are appointed by the County Commissioners and one Commissioner serves as an ex-officio member of BCCC's Board of trustees. Under the applicable Commonwealth of Pennsylvania statute, the Commonwealth of Pennsylvania and the County are each obligated to provide up to one-third of BCCC's operating budget and one-half of its capital and debt service requirements. In addition, the County's approval is required for the issuance of any bonded debt by BCCC as the County is legally committed for a portion of the repayment of such debt. Accordingly, the County is financially accountable for BCCC. The College's fiscal year end is June 30<sup>th</sup>, and separately issued audited financial statements are available through the College's business office.

### *Butler County Airport Authority*

The Butler County Airport Authority (Airport Authority) was created to operate the Butler County Airport. The Airport Authority's seven-member Board is appointed by the County Commissioners and one Commissioner serves as an advisory member of the Board. The Airport Authority's Board operates autonomously from the County and is responsible for the designation of management. The Airport Authority is fiscally dependent on the County as bonded debt cannot be issued without the guarantee of the County. The County is financially accountable for the Airport Authority. Separately issued audited financial statements are available through the Authority's administrative office.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### *Butler Transit Authority*

The Butler Transit Authority (Authority) was originally created to provide municipal transportation services in the City of Butler (City) and in the Township of Butler (Township), but has since expanded to serve the entire County. The Authority's six-member Board is appointed by the County Commissioners. The County is financially accountable, as the County is responsible for providing local matching grant funds. Separately issued audited financial statements are available through the Authority's administrative office.

### **Related Organizations**

Following are organizations, which have the majority of their governing Board appointed by the County Commissioners, without the County being financially accountable for the organization:

### *Butler County City Connoquenessing Creek Flood Control Authority*

The Butler County City Connoquenessing Creek Flood Control Authority is a non-operating authority with limited activity.

### *Housing Authority of the County of Butler*

The Housing Authority of the County of Butler (Housing Authority) administers HUD's Section 8 housing program for the County and is funded through federal grants and other revenues. The Housing Authority's Board is appointed for five-year staggered terms by the County and operates independently of any ongoing involvement of the County Commissioners. The County Commissioners must approve the concept of any major capital expansion project, but are not financially accountable for the Housing Authority.

### *Butler County Industrial Development Authority*

The Butler County Industrial Development Authority (IDA) issues low-interest, tax-exempt bonds, and uses the proceeds to finance projects intended to stimulate economic growth in the County. The IDA's seven-member Board is appointed by the County and the IDA operates independently of any ongoing involvement from the County. The County Commissioners must approve the concept of any major bond issue of the IDA but are not financially accountable for the IDA. The County has no legal responsibility for IDA debt.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### *Butler County Hospital Authority*

The Butler County Hospital Authority (Hospital Authority) issues low-interest, tax-exempt bonds to enable capital financing for hospitals and nursing homes. Five of the six members of the Hospital Authority's Board are appointed by the County. The sixth member of the Board is the Hospital Authority's president who is appointed by the other Board members. The Hospital Authority operates independently of any ongoing involvement of the County. The County Commissioners must approve the concept of any major project of the Hospital Authority but are not financially accountable for the Hospital Authority. The County has no legal responsibility for Hospital Authority debt.

### *The Butler County Redevelopment Authority*

The Butler County Redevelopment Authority (Redevelopment Authority) secures federal and state monies for public housing projects. All five Board members are appointed by the County Commissioners. The Redevelopment Authority operates independently of any ongoing involvement from the County.

### *Butler County General Authority*

The Butler County General Authority (General Authority) was organized to provide local municipalities, school districts, and other governmental entities the ability to consolidate new debt issues to realize some potential cost savings from lower debt issuance costs. All five Board members are appointed by the County Commissioners. The General Authority operates independently of any ongoing involvement from the County.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### **Other Organizations**

The following are organizations, which were evaluated and did not meet the criteria as component units, related organizations, or joint ventures:

#### *Butler County Federated Library*

The Butler County Federated Library (Federated Library) system consists of seven libraries in Butler County. Each of the libraries recommends a candidate for the Board, subject to approval by the County Commissioners. The system's manager is appointed by the Federated Library Board. Individual Library Boards appoint management of their respective libraries. Library operations are funded primarily by state grants, user fines, and donations.

#### *Tri-County Workforce Investment Board*

The Tri-County Workforce Investment Board (WIB) is responsible for the operation of the WIB and Career Track programs for Armstrong, Indiana, and Butler Counties. The WIB's operations are financed by federal grants. While the three Counties are responsible for any disallowed costs of the WIB, annual operating contributions are not required. The WIB's Board is appointed one-third by each of the participating counties. An executive committee composed of one commissioner from each County may be overruled by the WIB's Board.

#### *Butler County Tourism and Convention Bureau*

The Butler County Tourism and Convention Bureau is responsible for planning and promoting programs designed to stimulate and increase the volume of tourist, visitor, vacation-convention business within the County and to exercise all powers incident to and necessary.

#### *Southwest Behavioral Health Management, Inc.*

Southwest Behavioral Health Management, Inc. (SBHM) is a private, non-profit corporation incorporated for the purpose of monitoring the behavioral health services of the Health Choices program. SBHM operates primarily under funding administered through six counties, one of which is the County that jointly formed the corporation.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### Government-Wide and Fund Financial Statements

The government-wide financial statements include the statement of net position and the statement of activities. These statements report financial information for the County as a whole excluding fiduciary activities such as the pension plan and custodial funds. The primary government and component units are presented separately within the financial statements with the focus on the primary government. The statements distinguish governmental activities, which are generally supported by taxes and intergovernmental grants, from business-type activities, which rely to a significant extent on fees charged to external customers. The County had no business-type activities during 2021. Likewise, the primary government is reported separately from its legally separate component units for which the primary government is financially accountable.

Separate financial statements are provided for governmental funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds are reported as separate columns in the fund financial statements.

### Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The financial statements of the County are prepared in accordance with accounting principles generally accepted in the United States of America (GAAP). The Governmental Accounting Standards Board (GASB) is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting generally including the reclassification or elimination of internal activity. Fiduciary fund financial statements and financial statements of the County's component units also report using this same focus and basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue when all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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Unearned revenues arise when resources are received by the County before it has legal claim to them, such as when intergovernmental funds are received prior to the occurrence of qualifying expenditures. During subsequent periods, when the County has a legal claim to the resources, the unearned revenue is removed as a liability and the revenue is recognized.

The availability period used for revenue recognition under the modified accrual basis of accounting is zero days. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. In general, property taxes, franchise taxes, intergovernmental revenues, investment income, and other revenues associated with the current fiscal period are considered to be both measurable and available only when cash is received by the County or its agent.

The government reports the following major governmental funds:

The *General Fund* is the principal operating fund of the County, which is used to account for all financial transactions except those required to be accounted for in other funds.

The *General Fund Grant Fund* is used to account for grant funding received by the County.

The *Capital Reserve Fund* accounts for financial resources to acquire or construct assets of a permanent nature.

The *Infrastructure Bank Fund* accounts for monies received and expended as a result of the Infrastructure Bank Loan program.

The *Emergency Communications 911 Fund* was used to account for the County's emergency communication systems, which were funded by phone user charges, state grants, and County contributions.

The *Children & Youth Services Fund* is used to account for the proceeds of revenue received from various federal, state, and County sources. This fund is restricted for the provision of specified social services to eligible recipients.

The *American Rescue Plan Fund* was used to account for the proceeds of revenue received in response to Coronavirus relief.



# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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Additionally, the government reports the following fiduciary fund types:

The *Pension Trust Fund* accounts for the activities of the Employees Retirement System, which accumulates resources for pension benefit payments to qualified employees.

The *Custodial Funds* account for the activities of the elected row officers (Clerk of Courts, District Courts, Prothonotary, Recorder of Deeds, Treasurer, Register of Wills, and Sheriff) and other County offices (Commissary, Domestic Relations, and Tax Claim) that are subsequently disbursed to other governments or individuals for whom it was collected.

### Revenue Classification on Government-Wide Statement of Activities

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. Amounts reported as program revenues include 1) charges to customers for goods, services, or privileges provided, 2) operating grants and contributions, and 3) capital grants and contributions. Taxes and other items not properly included among program revenues are reported instead as general revenues. Internally dedicated resources are also reported as general revenues rather than as program revenues.

### Interfund Activity in the Government-Wide Financial Statements

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are the yearly contributions made to the component units from the County's governmental funds and transfers between governmental funds and fiduciary funds. Elimination of these contributions would distort the direct costs and program revenues reported for the various functions concerned.

### Cash and Cash Equivalents

For the purposes of the cash flow statement, cash and cash equivalents include all highly liquid investments with a maturity of three months or less when purchased.

### Investments

Investments for the government are stated at fair value based on current market prices.

# COUNTY OF BUTLER, PENNSYLVANIA

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The County categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

### Interfund Receivables and Payables

Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either “due to/from other funds” (i.e., the current portion of interfund loans) or “advances to/from other funds” (i.e., the non-current portion of interfund loans). Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as “internal balances.”

### Inventories and Prepaid Items

Inventories used in governmental funds, principally supplies, are accounted for as expenditures when purchased. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The costs of prepaid items are recorded as expenditures/expenses when consumed rather than when purchased.

### Capital Assets

Capital assets, which include land, building and building improvements, furniture and equipment, intangibles, and infrastructure (e.g., roads, bridges, sidewalks, and similar items), are reported in the governmental column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of two years. Such assets are valued at historical cost or estimated historical cost if purchased or constructed. Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as constructed and placed into service. Construction in process is not depreciated until it is placed into service.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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Property, plant, and equipment of the primary government, as well as the component units, are depreciated/amortized using the straight-line method, using the half year convention, over the following estimated useful lives:

Buildings and renovations	30 - 40 years
Infrastructure	50 years
Permanent fixtures	20 years
Furniture/non-permanent fixtures	8 years
Equipment	10 years
Computer hardware/software	5 years
Radio/telephone systems	10 years
Office machines	8 years
Vehicles	8 years

### Compensated Absences

Calculation of the liability amount is determined by the appropriate vacation, sick, and lump sum payments, which would be available to employees if they would leave or retire from the County. All accumulated vacation pay and sick pay is accrued when incurred in the government-wide and fiduciary fund financial statements. A liability for these amounts is reported in governmental funds only if they have matured, for example, as a result of employee resignations and retirements.

### Long-Term Obligations

In the government-wide financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position. Bond premiums and discounts are deferred and amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of the debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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### Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position and/or the balance sheet will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position and/or fund balance that applies to a future period and so will not be recognized as an outflow of resources (expense/ expenditure) until that time.

In addition to liabilities, the statement of net position and/or the balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period and so will not be recognized as an inflow of resources (revenue) until that time.

### Deferred Inflows and Outflows of Resources Related to Pensions

In conjunction with the adoption of GASB Statement Nos. 68 and 71, the difference between expected and actual experience, change in assumption, and the difference between projected and actual investment earnings are recorded as a deferred inflow or outflow of resources related to pensions on the financial statements. These amounts are determined based on the actuarial valuation performed for the pension plan. The difference between expected and actual experience is recognized over the average expected remaining service period of active and inactive members, which was five years as of December 31, 2021. The difference between projected and actual investment earnings is recognized over five years. Note 7 presents additional information about the pension plan.

### Leases

Commencing with period ending December 31, 2020, the County's lease agreements are recognized as a lease liability and lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability is measured at the present value of payments expected to be made during the lease term, less the amount of any lease incentives. The lease asset is measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. The lease liability is reduced as payments are made and recognized as expenditures for interest on the liability. The lease asset is amortized on the straight-line method over the shorter of the lease term or the useful life of the underlying asset.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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Short-term leases are defined as leases that, at the commencement of the lease term, have a maximum possible term under the lease contract of 12 months or less, including any options to extend, regardless of their probability of being exercised. Short-term lease payments are recognized as expenditures based on the payment provisions of the lease contract. An asset is recognized if payments are made in advance or a liability for rent due if payments are to be made subsequent to the reporting period.

### Refunding Transactions

In accordance with applicable guidance, the excess of the reacquisition price over the net carrying amount of refunded debt is recorded as a deferred outflow of resources or deferred inflow of resources on the statement of net position and amortized as a component of interest expense over the shorter of the term of the refunding issue or refunded bonds.

### Fund Balance

In the fund financial statements, governmental funds report fund balance in categories based on the level of restriction placed upon the funds. These levels are as follows:

- Nonspendable – This category represents funds that are not in spendable form and includes prepaid expenditures.
- Restricted – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending that are legally enforceable by outside parties. These include funds that are legally restricted for operating reserve, agriculture easements, capital purchases, emergency communications, unconventional gas well impact fees, records improvement and automation, central booking and court restitution, roads and bridges, liquid fuels, domestic relations, area agency on aging program, offender supervision, and inmate welfare fund.
- Committed – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending imposed by the County's highest level of decision-making authority. Since the County Commissioners are the highest level of decision-making authority for the County, they can make such commitment through a resolution prior to the end of the fiscal year. A commitment can only be modified or removed by an equal action of the County Commissioners. The County has committed funds to be used for the Infrastructure Bank and for workmen's compensation.

# COUNTY OF BUTLER, PENNSYLVANIA

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- Assigned – This category represents intentions of the County to use the funds for specific purposes but do not meet the criteria to be classified as committed. The County Commissioners have, by resolution, authorized the Chief Clerk or their designee to assign fund balance. Assigned amounts include amounts set aside for the 2022 budget, capital purchases, and the Conservation District.
- Unassigned – This category includes the residual classification for the County's General Fund and includes all spendable amounts not contained in other classifications. The General Fund is the only fund that reports a positive unassigned fund balance amount. In other governmental funds, it is not appropriate to report a positive unassigned fund balance amount. However, in governmental funds other than the General Fund, if expenditures incurred for specific purposes exceed the amounts that are restricted, committed, or assigned to those purposes, it may be necessary to report a negative unassigned fund balance in that fund.

The County's policy is to use funds in the order of the most restrictive to the least restrictive. When the components of unrestricted fund balance can be used for the same purpose, committed fund balance is used first, followed by assigned fund balance. Unassigned fund balance is applied last.

### Net Position

Accounting standards requires the classification of net position into these components – net investment in capital assets; restricted; and unrestricted. These classifications are defined below:

- Net investment in capital assets – The net investment in capital assets component of net position consists of capital assets net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources is included in the same net position component (restricted or unrestricted) as the unspent amount.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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Net investment in capital assets is calculated as follows:

Capital assets:	\$ 150,444,885
Less: accumulated depreciation/amortization	(62,786,589)
Less: outstanding principal of capital-related borrowings	(80,139,331)
Less: original issue premiums	(694,883)
Less: capital-related deferred inflows	(414,643)
Plus: capital-related deferred outflows	67,117
Plus: notes payable - infrastructure bank loans	37,296,000
Plus: unspent proceeds on capital-related borrowings	<u>4,353,396</u>
Total net investment in capital assets	<u>\$ 48,125,952</u>

- Restricted – The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported. Two categories are used to further describe restricted net position:

- Expendable – can be expended in compliance with the external restriction
- Nonexpendable – net position that is required to be retained in perpetuity

Expendable restricted net position at December 31, 2021 of the County consists of: \$1,283,294 for operating reserve, \$80,997 for agricultural easements, \$435,855 for emergency communications, \$3,622,703 for unconventional gas well impact fees, \$794,252 for records improvement and automation, \$32,037 for central booking and court restitution, \$9,150,073 for roads and bridges, \$83,141 for liquid fuels, \$93,033 for domestic relations, \$916,689 for the area agency on aging program, \$705,981 for offender supervision, and \$1,396,146 for the inmate welfare fund.

- Unrestricted – The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

When both restricted and unrestricted resources are available for use, it is the County's policy to use restricted resources first, then unrestricted resources as they are needed.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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### Allocation of Indirect Expenses

The County allocates indirect expenses, primarily comprised of central governmental services, to operating functions and programs benefiting from those services. Central services include overall County management, centralized budgetary formulation and oversight, accounting, financial reporting, human resources, information technology, purchasing, cash management, and other central administrative services. Allocations are charged to programs based on use of central services determined by various allocation methodologies. These charges are included in direct expenses in the statement of activities.

### Budgets and Budgetary Accounting

Annual budgets are required to be adopted on a basis consistent with accounting principles generally accepted in the United States of America for the General Fund. The budgetary controls for all other governmental funds are maintained through enforcement of related grant provisions or debt indentures.

The County follows these procedures in establishing the budgetary data reflected in the financial statements:

1. Starting in early September, the Budget Director prepares a budget package that is sent to each department and elected officer. The department heads use this budget package to develop financial projections for their programs for the ensuing year, which are then submitted to the budget staff.
2. The budget staff enters this information into budget spreadsheets. The Budget Director then reviews the information that is obtained, accumulates questions, and schedules a meeting to discuss the proposed budget with the department heads and row officers.
3. Once the budget staff is satisfied with the department's proposed budget, the budget is presented in preliminary form to the County Commissioners. Subsequently, a budget hearing is scheduled with officials and department heads.
4. Upon consolidation of the department and agency expenditure projections, the County Commissioners ascertain the most viable method of financing them.



# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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5. Subsequently, the Budget Director assembles the preliminary projections of revenues and expenditures into a final budget incorporating any revisions or adjustments resulting from the review by the County Commissioners.
6. By early December, the final budget is presented to the County Commissioners. Pursuant to budgetary requirements as set forth in the County Code, public notice is given that the final budget is available for inspection for a period of 20 days.
7. After the 20-day inspection period, and no later than December 31, the County Commissioners adopt the final budget by enacting an appropriate resolution.

Legally, management of the County may make budgetary transfers between departments without approval by the County Commissioners as long as overall fund expenditures are not affected. Department heads may make budgetary transfers within their own department as long as overall department expenditures are not affected.

However, as a matter of control all such transfers are subsequently ratified by the County Commissioners. The County Commissioners may at any time, by resolution, make supplemental appropriations for any lawful purpose from any funds on hand or estimated to be received within the fiscal year and not otherwise appropriated, including the proceeds of any borrowing now or hereafter authorized by law. The County Commissioners may authorize the transfer of any unencumbered balance of any appropriation item or any portion thereof. The County Commissioners must approve changes to overall appropriations at the fund level.

Therefore, the legal level of budgetary responsibility is by fund. During the year, there were no significant supplemental appropriations enacted. Budget transfers did occur between accounts within funds. The statement of revenues, expenditures, and changes in fund balance - budget and actual, reflects the originally adopted budget and the originally adopted budget adjusted for budget transfers. Appropriations lapse at the close of the fiscal year to the extent that they are not expended.

### Estimates

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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### Adopted Pronouncement

The requirements of the following Governmental Accounting Standards Board (GASB) Statement were adopted for the financial statements.

GASB Statement No. 89, *"Accounting for Interest Cost Incurred before the End of a Construction Period,"* establishes accounting requirements for interest costs incurred before the end of a construction period. The provisions of this statements have been adopted and incorporated into these financial statements.

GASB Statement No. 98, *"The Annual Comprehensive Financial Report,"* replaces instances of *comprehensive annual financial report* and its acronym with *annual comprehensive financial report* and its acronym *ACFR*.

### Pending Pronouncements

GASB has issued the following Statements that will become effective in future years as shown below. Management has not yet determined the impact of these Statements on the County's financial statements:

GASB Statement No. 91, *"Conduit Debt Obligations,"* is effective for fiscal years beginning after December 15, 2021 (the County's financial statements for the year ending December 31, 2022). The objectives of this Statement are to provide a single method of reporting conduit debt obligations and to eliminate diversity in practice associated within (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures.

GASB Statement No. 92, *"Omnibus 2020,"* is effective for fiscal years beginning after June 15, 2021 (the County's financial statements for the year ending December 31, 2022), except requirements related to GASB Statement No. 87 and Implementation Guide 2019-3, which are effective upon issuance. This Statement includes additional guidance related to intra-entity transfers, GASB Statement No. 84 and measurement of liabilities (and assets, if any) associated with asset retirement obligations.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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GASB Statement No. 94, *“Public-Private and Public-Public Partnerships and Availability Payment Arrangements,”* is effective for fiscal years beginning after June 15, 2022 (the County’s financial statements for the year ending December 31, 2023). The objectives of this Statement is to better meet the information needs of financial statement users by improving the comparability of financial statements among governments that enter into public-private and public-public partnerships (PPP) and availability payment arrangements (APA) and by enhancing the understandability, reliability, relevance, and consistency of information about PPPs and APAs.

GASB Statement No. 96, *“Subscription-Based Information Technology Arrangements,”* is effective for fiscal years beginning after June 15, 2022 (the County’s financial statements for the year ending December 31, 2023). The objective of this Statement is to better meet the information needs of financial statement users by (1) establishing uniform accounting and financial reporting requirements of subscription-based information technology arrangements (SBITA); (2) improving the comparability of financial statements among governments that enter into SBITAs; and (3) enhancing the understandability, reliability, relevance, and consistency of information about SBITAs.

GASB Statement No. 97, *“Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans,”* is effective for fiscal years beginning after June 15, 2021 (the County’s financial statements for the year ending December 31, 2022). The objectives of this Statement are to (1) increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not have a governing board and the primary government performs the duties that a governing board typically would perform; (2) mitigate costs associated with the reporting of certain defined contribution pension plans, defined contribution other postemployment benefit (OPEB) plans, and employee benefit plans other than pension plans or OPEB plans (other employee benefit plans) as fiduciary component units in fiduciary fund financial statements; and (3) enhance the relevance, consistency, and comparability of the accounting and financial reporting for Internal Revenue Code (IRC) Section 457 deferred compensation plans (Section 457 plans) that meet the definition of a pension plan and for benefits provided through those plans.

GASB Statement No. 99, *“Omnibus 2022,”* is effective for fiscal years beginning after June 15, 2022 (the County’s financial statements for the year ending December 31, 2023). The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees.

# COUNTY OF BUTLER, PENNSYLVANIA

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GASB Statement No. 100, *"Accounting Changes and Error Corrections,"* is effective for fiscal years beginning after June 15, 2023 (the County's financial statements for the year ending December 31, 2024). The objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability.

GASB Statement No. 101, *"Compensated Absences,"* is effective for fiscal years beginning after December 15, 2023 (the County's financial statements for the year ending December 31, 2024). The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences.

## 2. Deposits and Investments

Pennsylvania statutes provide for investment of governmental funds into certain authorized investment types including U.S. Treasury bills, other short-term U.S. government obligations, short-term commercial paper issued by a public corporation, banker's acceptances, insured or collateralized time deposits, and certificates of deposit. The statutes allow pooling of governmental funds for investment purposes.

In addition to the investments authorized for governmental funds, fiduciary fund investments may also be made in corporate stocks and bonds and other investments consistent with sound business practice.

The investment policy of the County adheres to applicable state statutes, including Act 72 and the County Code of Pennsylvania. The investment policy of the County permits the following types of investments:

- United States Treasury bills.
- Short-term obligations of the United States government or its agents or instrumentalities.
- Deposits in savings or time accounts or share accounts of financial institutions having their principal place of business in the state of Pennsylvania and are insured by the FDIC, FSLIC, NCUSIF, PDIC, or PSAIC and, for any amounts above the insured maximum, are collateralized as provided by law.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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- Obligations of the United States of America, the Commonwealth of Pennsylvania, or any political subdivision, or any of its respective agencies or instrumentalities, which are backed by the full faith and credit of the respective government unit.
- Shares of an investment company registered under the Investment Company Act of 1940, whose shares are registered under the Securities Act of 1933, provided that the only investments of that company are in the authorized investments listed above.
- Certificates of deposit purchased from institutions having their principal place of business in the State of Pennsylvania and are insured by the FDIC, FSLIC, NCUSIF, PDIC, or PSAIC and, for any amounts above the insured maximum, are collateralized by a pledge or assignment of assets of the institution.

There were no deposit or investment transactions during the year that were in violation of either the statutes or the policy of the County.

### Deposits

The following is a description of the County's deposit risks:

*Custodial Credit Risk* – Custodial credit risk is the risk that in the event of a bank failure, the County's deposits may not be returned to it. The County does not have a formal policy for custodial credit risk. Of the bank balance of \$82,235,557 at December 31, 2021, \$593,051 was covered by the Federal Deposit Insurance Corporation (FDIC), and the remaining amount was collateralized in accordance with Act 72 of the Pennsylvania state legislature, which requires the institution to pool collateral for all governmental deposits and have the collateral held by an approved custodian in the institution's name. These deposits include amounts with a book balance as of December 31, 2021 of \$84,924,117, which are reported as cash and cash equivalents in the statement of net position.

### Custodial Funds

The County maintains bank accounts for the elected offices and other County offices. The balance of these accounts is reflected in the statement of fiduciary net position. The carrying amount of deposits for the row offices and other County offices was \$4,394,364 and the bank balance was \$4,852,622. Of the bank balance, \$309,066 was covered by the FDIC. The remaining balance was collateralized in accordance with Act 72 of the Pennsylvania state legislature, which requires the institution to pool collateral for all governmental deposits and has the collateral held by an approved custodian in the institution's name.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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### Investments

As of December 31, 2021, the County held the following investment balances in the governmental funds:

	Fair Value	Maturity in Years	
		Less than 1 year	1-5 years
Bond mutual funds	\$ 1,231,818	\$ 1,231,818	\$ -
<b>Total securities with maturities</b>	<b>1,231,818</b>	<b>\$ 1,231,818</b>	<b>\$ -</b>
Money market funds	13,599		
<b>Total investments reported on the statement of net position</b>	<b>\$ 1,245,417</b>		

The County's categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The County's investments have the following recurring fair value measurements at December 31, 2021:

Investments by Fair Value Level	Total	Fair Value Measurements		
		Level 1	Level 2	Level 3
Bond mutual funds:				
Short-term	\$ 928,734	\$ 928,734	\$ -	\$ -
Intermediate term	243,652	243,652	-	-
Inflation protected	59,432	59,432	-	-
Total bond mutual funds	1,231,818	1,231,818	-	-
Total investments by fair value level	1,231,818	\$ 1,231,818	\$ -	\$ -
Money market funds	13,599			
Total investments	\$ 1,245,417			

Bond mutual funds classified in Level 1 are valued using prices quoted in active markets for those securities. The County's investment in money market funds is reported at amortized cost, which approximates fair value.

The fair value of the County's investments is the same as their carrying amount.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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The following is a description of the County's investment risks:

*Interest Rate Risk* – The County does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. Generally, the County's policy regarding maximum maturities is to match its investments' maturities with anticipated cash flow requirements.

*Custodial Credit Risk* – Custodial credit risk is the risk that in the event of the failure of the entity in which the investments are held, the County will not be able to recover the value of its investments or collateral securities that are in the possession of the outside entity. The County does not have a formal investment policy for custodial credit risk. The County's investments in mutual funds cannot be classified by risk category because they are not evidenced by securities that exist in physical or book entry form. As of December 31, 2021, the County's investment balance, excluding money market funds of \$13,599, (bank and book balance) was exposed to custodial credit risk.

*Credit Risk* – The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The County has no formal investment policy that would limit its investment choices based on credit ratings by nationally recognized statistical rating organizations. As of December 31, 2021, all of the County's investments were not rated. The County's investments are in mutual funds and money markets. Money market investments include short-term U.S. Treasury and agency obligations, certificates of deposit, repurchase agreements, and commercial paper.

*Concentration of Credit Risk* – The County places no limit on the amount the County may invest in any one issuer. The County has no investments in excess of 5% with the same issuer.

### Pension Trust Fund – Deposits

The pension trust fund deposits are held separately from those of other County funds. The pension trust fund cash and cash equivalents include checking and money market deposits (book value of \$2,925,405 at December 31, 2021) and accrued income (book value of \$170,830 at December 31, 2021). The bank balance of the checking and money market deposits as of December 31, 2021 was \$2,929,815. None of the bank balance was covered by the Federal Deposit Insurance Corporation (FDIC). The balance was collateralized in accordance with Act 72 of the Pennsylvania state legislature, which requires the institution to pool collateral for all governmental deposits and has the collateral held by an approved custodian in the institution's name.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

### Pension Trust Fund – Investments

The pension trust fund investments are held separately from those of other County funds. Investments of the plan are reported at fair value. Short-term investments are reported at cost, which approximates fair value. Securities traded on national or international exchanges are valued at the last reported sales price. The County maintains a pension trust fund investment policy that summarizes the investment philosophy of the County and establishes investment guidelines and performance objectives for the pension trust fund.

As of December 31, 2021, the County had the following investments in its pension trust fund:

Investment Type	Fair Market Value	Investment Maturities (In Years) from December 31			
		Less than 1 year	1-5 Years	6-10 Years	More than 10 years
Bond mutual funds	\$ 97,638,892	\$ -	\$ 31,467,861	\$ 57,219,489	\$ 8,951,542
<b>Total debt securities</b>	<b>97,638,892</b>	<b>\$ -</b>	<b>\$ 31,467,861</b>	<b>\$ 57,219,489</b>	<b>\$ 8,951,542</b>
Money markets	32,515				
International equity mutual funds	23,853,471				
Domestic equity mutual funds	150,099,236				
<b>Total other investments</b>	<b>173,985,222</b>				
<b>Total investments reported on the statement of fiduciary net position</b>	<b>\$ 271,624,114</b>				



# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

The County's pension trust funds categorize its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The pension trust funds have the following recurring fair value measurements at December 31, 2021:

Investments by Fair Value Level	Total	Fair Value Measurements		
		Level 1	Level 2	Level 3
Bond mutual funds:				
Short-term	\$ 6,166,238	\$ 6,166,238	\$ -	\$ -
Intermediate-term	48,264,596	48,264,596	-	-
International	17,906,435	17,906,435	-	-
High yield	25,301,623	25,301,623	-	-
Total bond mutual funds	97,638,892	97,638,892	-	-
Equity mutual funds:				
Real estate	16,834,302	16,834,302	-	-
Small cap	20,863,158	20,863,158	-	-
Mid cap	28,985,592	28,985,592	-	-
Large cap - growth	19,202,466	19,202,466	-	-
Large cap - value	19,422,827	19,422,827	-	-
Large cap	44,790,891	44,790,891	-	-
International - developed markets	10,837,143	10,837,143	-	-
International - emerging markets	13,016,328	13,016,328	-	-
Total equity mutual funds	173,952,707	173,952,707	-	-
Total investments by fair value level	271,591,599	\$ 271,591,599	\$ -	\$ -
Money market funds	32,515			
Total investments	\$ 271,624,114			

Bond mutual funds, and equity mutual funds classified in Level 1 are valued using prices quoted in active markets for those securities. The County's investment in money market funds is reported at amortized cost, which approximates market.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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The following is a description of the pension trust fund's investment risks:

*Credit risk* - The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The pension trust fund investment policy relating to credit risk is as follows:

*Equity issues* – There are no qualitative guidelines suggested with regard to equity ratings, rankings, etc., except that prudent standards should be developed and maintained by the investment managers. Convertible bonds will be considered as an equity investment and must be rated investment grade (Baa/BBB) or better by at least one crediting service, Moody's Investment Service (Moody's) or Standard & Poor's (S&P). Specific constraints include the avoidance of restricted issues, which have limited marketability, excluding SEC Rule 144A securities.

*Fixed-income securities* – Domestic bonds held in the core fixed-income portfolios must be rated investment grade (Baa/BBB) or better by at least one crediting rating service, Moody's or S&P. This guideline is intended to give the core fixed-income investment manager sufficient latitude to periodically take advantage of bond swaps. SEC Rule 144A securities considered by the investment managers to be within policy guidelines are limited to 10% of the fixed-income portfolio. Core-fixed-income manager's portfolios should normally maintain an average market-weighted quality of 3.0 based on the following scale:

U.S. Government and Agencies	5.0
Aaa/AAA Bonds	4.0
Aa/AA Bonds	3.0
A/A Bonds	2.0
Baa/BBB Bonds	1.0

*Cash equivalents* - If commercial paper is used for short-term investments, it must be of high quality, rated at least the equivalent of A-1 or P-1 by Moody's or S&P.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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As of December 31, 2021, the pension trust fund's investments in debt securities have received the following ratings from Moody's:

<u>Investment Type</u>	<u>Moody's Rating</u>	<u>Percentage of Debt Securities</u>
Bonds	AAA	42%
Bonds	AA	5%
Bonds	A	10%
Bonds	BBB	14%
Bonds	BB	14%
Bonds	B	7%
Bonds	Below B	7%
Bonds	Other	1%
		<u>100%</u>

*Custodial Credit Risk* - For deposits and investments, custodial credit risk is the risk that in the event of the failure of the bank or counterparty, the pension trust funds will not be able to recover the value of their deposits or investments or collateral securities that are in the possession of an outside entity. The pension trust fund does not have a formal deposit or investment policy for custodial credit risk. The County's investments in mutual funds cannot be classified by risk category because they are not evidenced by securities that exist in physical or book entry form. Money market investments include short-term U.S. Treasury and agency obligations, certificates of deposits, and commercial paper. As of December 31, 2021, the County's money markets balance of \$32,515 included in investments (bank and book balance) was exposed to custodial credit risk.

*Concentration of Credit Risk* – The County requires that no more than five percent of a manager's equity portfolio may be invested in any one company (valued at cost), and no more than 10% of a manager's equity portfolio may be invested in any one company (valued at market). In addition, investments may not exceed the benchmark index by 20% of the GICS economic sector allocation of the appropriate benchmark. In addition, except for U.S. Treasury and Agency obligations, a managers fixed-income portfolio may not exceed more than 10% (valued at market) of a given domestic issuer. There were no investments in the pension trust fund that constituted more than five percent of the plan assets available for benefits at December 31, 2021. In addition, the plan did not have any investment transactions with related parties during the year.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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*Interest Rate Risk* – The maturities of the debt securities, as a means of managing its investment exposure to fair value losses arising from increases in interest rates, are at the discretion of the investment managers. However, the County’s pension investment policy states that the effective duration of the fixed-income managers should be within 20% of the LB G/C Intermediate Index.

*Foreign Currency Risk* – The risk that changes in exchange rates will adversely affect the fair value of an investment is foreign currency risk. The County has no formal policy relating to foreign currency risk. The County’s investment policy allows for investments in international equities ranging from 5-25% of the portfolio with a target of 15%. International securities may include: equity alternatives, common stock listed on a recognized security exchange, OTC Common Stock, American Depositary Receipts (ADRs), European Depositary Receipts (EDRs), Convertible bonds, preferred stock, non-voting stock if the risk/return characteristics are favorable versus the underlying common equity, and currency hedging. At December 31, 2021, the County had \$22,565,268 invested in international equity mutual funds and did not hold any material foreign currency.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

### 3. Capital Assets

The following is a summary of changes in capital assets related to governmental activities for the year ended December 31, 2021:

	Beginning Balance at January 1, 2021	Additions	Deletions	Ending Balance at December 31, 2021
<b>Governmental Activities:</b>				
Capital assets, not being depreciated/amortized:				
Land	\$ 1,704,544	\$ -	\$ -	\$ 1,704,544
Easements	3,123,505	230,081	-	3,353,586
Construction in progress	14,030,152	3,062,325	(15,272,343)	1,820,134
Total capital assets, not being depreciated/amortized	18,858,201	3,292,406	(15,272,343)	6,878,264
Capital assets, being depreciated/amortized:				
Buildings and renovations	77,187,805	-	-	77,187,805
Infrastructure	27,221,861	662,011	-	27,883,872
Permanent fixtures	8,267,831	561,170	-	8,829,001
Furniture/non-permanent fixtures	1,345,182	17,639	-	1,362,821
Equipment	3,470,182	339,158	-	3,809,340
Computer hardware/software	4,302,007	986,449	(368,255)	4,920,201
Radio/telephone systems	1,346,284	13,139,942	-	14,486,226
Office machines	280,407	-	-	280,407
Vehicles	4,119,142	1,095,035	(407,228)	4,806,949
Total capital assets, being depreciated/amortized	127,540,701	16,801,404	(775,483)	143,566,622
Less accumulated depreciation/amortization:				
Buildings and renovations	(27,462,751)	(2,009,519)	-	(29,472,270)
Infrastructure	(17,430,228)	(854,581)	-	(18,284,809)
Permanent fixtures	(3,909,657)	(391,394)	-	(4,301,051)
Furniture/non-permanent fixtures	(795,352)	(117,151)	-	(912,503)
Equipment	(1,749,022)	(236,273)	-	(1,985,295)
Computer hardware/software	(2,480,844)	(643,474)	58,636	(3,065,682)
Radio/telephone systems	(1,024,888)	(1,372,955)	-	(2,397,843)
Office machines	(236,602)	(10,029)	-	(246,631)
Vehicles	(2,028,529)	(480,277)	388,300	(2,120,506)
Total accumulated depreciation/ amortization	(57,117,873)	(6,115,653)	446,936	(62,786,590)
Total capital assets, being depreciated/ amortized, net	70,422,828	10,685,751	(328,547)	80,780,032
Governmental activities capital assets, net	\$ 89,281,029	\$ 13,978,157	\$ (15,600,890)	\$ 87,658,296

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

**Governmental activities:**

General government - administrative	\$ 1,426,860
General government - judicial	226,469
Public safety	2,667,313
Public works and enterprises	917,206
Human services	730,771
Culture and recreation	135,456
Conservation and economic development	11,578
	<hr/>
Total depreciation expense - governmental activities	<u><u>\$ 6,115,653</u></u>

#### 4. Real Estate Taxes

Real estate taxes attach as an enforceable lien on property as of the first day in January and are levied on the first day in March. These taxes are billed by the County and collected by elected tax collectors. Taxes paid through the last day of April are reduced by a 2% discount. Amounts paid after the last day of June are assessed a 10% penalty. The County collects delinquent real estate taxes on behalf of itself and other taxing authorities.

The County is permitted by the County Code of Pennsylvania to levy real estate taxes up to 25 mills on every dollar of assessed valuation for general County purposes and the rate of taxation for payment of interest and principal on any indebtedness shall be unlimited. Effective January 1, 2010, assessed values are computed at 100% of estimated 1969 valuations. For 2021, County real estate taxes were levied at the rate of 27.626 mills on assessed valuation. Of the total millage rate of 27.626 mills, 21.619 mills are allocated for general purposes, and 3.072 mills for debt service and 2.935 mills are allocated for payment to Butler County Community College. Total assessed valuation for non-exempt properties in 2021 was approximately \$1.97 billion.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

### 5. Accounts Receivable and Loans Receivable

All trade and taxes receivables, including those for the component units, are shown net of an allowance for uncollectibles. The County estimates the allowance for uncollectibles using historical collection data and in certain cases, specific account analysis.

Receivables at December 31, 2021, including the applicable allowances for uncollectible accounts, are as follows:

Governmental activities:	General Fund	General Fund Grants	Capital Reserve	Infrastructure Bank	Emergency Communications 911	Children & Youth Services	American Rescue Plan	Other Governmental Funds	Total Governmental Funds
Taxes receivable	\$ 4,519,719	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 186,964	\$ 4,706,683
Less: allowance for uncollectibles	(1,738,038)	-	-	-	-	-	-	-	(1,738,038)
Net tax receivables	<u>\$ 2,781,681</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 186,964</u>	<u>\$ 2,968,645</u>
Accounts receivable	\$ 457,383	\$ 734	\$ 25,643	\$ -	\$ -	\$ 17,704	\$ -	\$ 754,180	\$ 1,255,644
Loans receivable	-	-	-	-	-	-	-	372,563	372,563
Court-related receivables	7,342,105	-	-	-	-	-	-	-	7,342,105
Less: allowance for uncollectibles	(3,671,053)	-	-	-	-	-	-	-	(3,671,053)
Net accounts and loan receivables	<u>\$ 4,128,435</u>	<u>\$ 734</u>	<u>\$ 25,643</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 17,704</u>	<u>\$ -</u>	<u>\$ 1,126,743</u>	<u>\$ 5,299,259</u>

In addition to the amounts recorded as receivables above, the County has an additional note receivable recorded on the statement of net position in the amount of \$27,833,575. This note receivable represents amounts distributed to local municipalities as a result of the Infrastructure Bank Fund established. In January 2019, the County issued General Obligation Note, Series of 2019 (2019 Note) in the amount of \$9,317,087 to fund the Butler County Infrastructure Bank program. The note proceeds were used to fund capital improvements throughout the County completed in conjunction with other local government units and agencies. In October 2020, the County issued General Obligation Note, Series A of 2020 (2020A Note) in the amount of \$9,550,000 to refinance the 2019 Note. In June 2020, the County issued General Obligation Note, Series of 2020 (2020 Note) in the amount of \$7,625,000, in June 2021 the County issued General Obligation Note, Series of 2021 (2021 Note) in the amount of \$23,091,000 to further fund the Butler County Infrastructure Bank.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

The schedule of future payments to be received for the loan is as follows:

Year Ending December 31,	Principal	Interest
2022	\$ 3,543,000	\$ 208,858
2023	3,862,000	189,017
2024	4,176,000	167,388
2025	4,197,000	144,004
2026	4,221,000	120,501
2027-2031	17,296,000	264,331
	<u>\$ 37,295,000</u>	<u>\$ 1,094,099</u>
Less: amounts not drawn as of December 31, 2021	<u>(9,461,425)</u>	<u>-</u>
	<u><u>\$ 27,833,575</u></u>	<u><u>\$ 1,094,099</u></u>

### 6. Interfund Receivables, Payables, and Transfers

Individual fund receivable and payable balances at December 31, 2021, as well as interfund transfers for the year ended December 31, 2021, were as follows:

Funds	Interfund Receivables	Interfund Payables	Transfers In	Transfers Out
Governmental Activities:				
General	\$ 14,571,368	\$ 813,340	\$ 12,059,609	\$ 4,684,574
General Fund Grants	-	25,802	87,783	100,872
Capital Reserve	43,908	89,633	917,652	-
Infrastructure Bank	350,532	173,112	747,445	242,456
Emergency Communications 911	-	103,409	-	264,441
Children & Youth Services	16,525	265,742	2,674,539	47,734
American Rescue Plan	-	11,608,474	-	11,608,474
Other Governmental Funds	<u>1,031,230</u>	<u>2,934,051</u>	<u>2,229,772</u>	<u>1,768,249</u>
	<u><u>\$ 16,013,563</u></u>	<u><u>\$ 16,013,563</u></u>	<u><u>\$ 18,716,800</u></u>	<u><u>\$ 18,716,800</u></u>

All interfund balances between governmental activities and custodial activities are eliminated. All other interfund amounts remaining are reflected as internal balances.



# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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The purpose of the majority of interfund payable amounts due is for short-term advances made to programs that are funded on a monthly and quarterly basis; and the majority of transfers out of the General Fund represent the County's required contribution to various programs based upon Pennsylvania Department of Human Service requirements.

The transfers out of the American Rescue Plan Fund represent reimbursements to the General Fund for expenditures covered by the American Rescue Plan Act.

The transfers out of the Unconventional Gas Well Fee Fund (other governmental fund) represent the distribution of the County's allocation received from the Commonwealth of Pennsylvania's Marcellus Shale Fund, used to fund technology or other capital improvements and to fund the Butler County Infrastructure Bank.

### **7. Butler County Employees' Retirement System**

#### Plan Description

The Butler County Employees' Retirement System (plan) is a single employer, defined benefit pension plan governed by the County Pension Law Act 96 of 1971 (Act), as amended, enacted by the General Assembly of the Commonwealth of Pennsylvania. The plan is administered by the Butler County Employees' Retirement Board (Retirement Board). In accordance with the Act, the Retirement Board consists of five members, including the three County Commissioners, the County Controller, and the County Treasurer. Plan provisions and contribution requirements are established and may be amended by the General Assembly of the Commonwealth of Pennsylvania. The activity of the plan is reported as the Employees' Retirement Fund in the accompanying financial statements, and separately issued financial statements are not available for the plan.

All full-time County employees become plan participants immediately upon employment. Membership in the plan is optional for elected officials. The plan requires each member to contribute a percentage of their salary to the plan. The plan provides retirement, disability, and death benefits to plan members and their beneficiaries.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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For the 2021 membership period, plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	628
Inactive plan members entitled to but not yet receiving benefits	96
Active plan members:	
Vested	181
Nonvested	407
Total plan members	<u>1,312</u>

### Summary of Significant Accounting Policies

Financial information of the County plan is presented on the accrual basis of accounting. Plan member contributions are recognized in the period in which the contributions are due. Employer contributions to the plan are recognized when due as required by the Act. Benefits and refunds are recognized when due and payable in accordance with the terms of the plan. Investments of the plan are reported at fair value. Securities traded on national or international exchanges are valued at the last reported sales price at current exchange rates.

### Benefits Provided

*Retirement Benefit* – A participant is entitled to begin receiving retirement benefits at age 60 or after completing 20 years of service and attaining age 55. A participant is eligible for voluntary early retirement upon completion of 20 years of service and involuntary retirement upon completion of eight years of service. The monthly benefit for participants hired prior to April 1, 2009, is 2.500% of the participant's final average salary multiplied by years of credited service at the 1/40 class basis, plus a monthly annuity based on the actuarial equivalent of the member's accumulated contribution with credited interest. The monthly benefit for participants hired on or after April 1, 2009, is 1.667% of the participant's final average salary multiplied by years of credited service at the 1/60 class basis, plus a monthly annuity based on the actuarial equivalent of the member's accumulated contribution with credited interest. If a member selects to receive a full monthly annuity, the participant is guaranteed that the total annuity received will at least equal the accumulated deductions at the time of retirement (No Option). If instead a member selects to receive a lessor monthly annuity, the participant is guaranteed that the total annuity received will at least equal the actuarial present value of the annuity at the time of retirement (Option One); or a member may elect to receive a reduced joint and survivor pension payable for the remainder of their life with either 100% (Option Two) or 50% (Option Three) of the member's monthly annuity continuing after death to the designated beneficiary.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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The member may also elect to receive, in one lump-sum payment, the full amount of their accumulated deductions and receive only the annuity provided by the Plan (Option Four).

*Disability Benefit* – All participants are eligible for disability benefits after five years of service, if disabled while in active service, and unable to continue as a County employee. The benefit is a monthly annuity commencing on the last day of the month following retirement and is equal to 25% of the participant's final average salary. Included in the total monthly annuity is the present value of the member's accumulated deductions.

*Death Benefit* – If a participant's death occurs after having attained age 60 or having completed ten years of credited service, the designated beneficiary will receive a lump sum payment equal to the actuarial present value of the benefits calculated above based on the member's final average salary and credited service at time of death plus the member's accumulated contributions at time of death. If a participant's death occurs after retirement, the beneficiary will receive survivor benefits, if any, in accordance with the benefits selected by the member at retirement. In any event, the total annuity received by either the deceased participant or their beneficiary must at least equal the member's accumulated deductions.

*Cost-of-Living Adjustments* – At least once every three years, the Retirement Board must review cost-of-living adjustments. Should the Retirement Board award a cost-of-living adjustment, the adjustment is a percentage of the change in the Consumer Price Index for All Urban Consumers (CPI-U) for the Pennsylvania, New Jersey, Delaware, and Maryland area for the 12-month period ending August 31 for the year in which the adjustment is reviewed.

### Contributions and Funding Policy

The plan funding policy provides for periodic employer contributions at actuarially determined rates, that are expressed as a percentage of annual covered payroll and are sufficient to accumulate assets to pay benefits when due. Level percentage of payroll employer contribution rates are determined using the entry age normal funding method and the same actuarial assumptions is used to calculate the net pension liability.

As a condition of employment, participants are required to contribute 9% of their salary as stipulated by the Act. Participants may elect to contribute up to an additional 10% of their salary, for a total contribution of 19%. Interest is credited to employee's accumulated deductions at an annual rate of 5.5% as established by the Retirement Board.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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Administrative expenses generally are to be paid from the County's General Fund and not from plan assets. However, administrative expenses may from year to year be paid from the plan, unless it is determined by the actuary that such payment will impair the actuarial soundness of the plan. All retiree and beneficiary annuities and pension obligations are satisfied with plan assets, liquidated from the pension trust fund.

In 2021, the County satisfied its actuarially determined employer contribution to the pension plan in the amount of \$7,423,393 as determined by the January 1, 2021 actuarial valuation. The 2021 employee contributions amounted to \$3,946,828.

### Net Pension Liability

The components of the net pension liability of the plan at December 31, 2021 were as follows:

Total pension liability	\$ 279,017,819
Plan fiduciary net position	<u>(274,850,670)</u>
Net pension liability	<u>\$ 4,167,149</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>98.5%</u>

The pension liability is liquidated from the governmental funds where the corresponding payroll costs for the respective employees are allocated. The significant funds accruing pension liabilities include the General Fund, the Mental Health/Early Intervention/Intellectual Disabilities Fund, the Health Service Block Grant Fund, and the Children & Youth Services Fund.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

### Changes in the Net Pension Liability

The changes in the net pension liability of the County for the year ended December 31, 2021 were as follows:

	Increases / Decreases		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at December 31, 2020	\$ 259,498,416	\$ 245,078,029	\$ 14,420,387
Changes for the year:			
Service cost	5,490,344	-	5,490,344
Interest	18,669,659	-	18,669,659
Differences between expected and actual experience	(937,169)	-	(937,169)
Changes in assumption	11,515,295	-	11,515,295
Contributions - employer	-	7,423,393	(7,423,393)
Contributions - employee	-	3,946,828	(3,946,828)
Net investment income	-	33,751,227	(33,751,227)
Benefit payments, including refunds	(15,218,726)	(15,218,726)	-
Administrative expense	-	(130,081)	130,081
Net changes	19,519,403	29,772,641	(10,253,238)
Balances at December 31, 2021	<u>\$ 279,017,819</u>	<u>\$ 274,850,670</u>	<u>\$ 4,167,149</u>
Plan fiduciary net position as a percentage of the total pension liability			<u>98.5%</u>

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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*Actuarial Assumptions* - The total pension liability was determined by an actuarial valuation performed on January 1, 2021 and rolled forward to December 31, 2021, using the following actuarial assumptions, applied to all periods in the measurement:

Actuarial assumptions:

Investment rate of return	6.90%
Projected salary increases	0-4 years: 10.75%, 5+ years: 3.25%
Underlying inflation rate	2.75%
Cost-of-living adjustments	Not Applicable

Mortality rates were based on the Pub2010G(BM) mortality tables with generational projections using Scale SSA (updated annually). 50% is applied for pre-retirement deaths.

Actuarial assumptions are based on past experience under the plan and reasonable future expectations which represent the actuary's best estimate of anticipated experience under the plan. The actuarial assumptions are based on the results of an actuarial experience study, using plan data prior to 2018. The projected investment rate of return changed from 7.25% to 6.90% at December 31, 2021. The impact of these changes in assumption was \$11,515,295.

*Investment Policy* – The plan's policies in regard to the allocation of invested assets is established and may be amended by the Retirement Board by a majority vote of its members. It is the policy of the Retirement Board to pursue an investment strategy that reduces risk by prudently diversifying the portfolio across a broad selection of separate asset classes.

*Long-Term Expected Rate of Return* – The long-term expected rate of return on plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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The following was the asset allocation policy and best estimates of real rates of return for each major asset class included in the plan's target asset allocation as of December 31, 2021:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	15 - 65%	40.00%
International equity	5 - 25%	15.00%
Fixed income	0 - 75%	37.50%
Real estate	0 - 10%	5.00%
Cash	0 - 5%	2.50%
	<u>100%</u>	

*Rate of Return* – The money-weighted rate of return expresses the investment performance, net of investment expense, and adjusted for the fluctuation in amounts actually invested. For the year ended December 31, 2021, the annual money-weighted rate of return on the plan assets, net of investment expense, was 13.90%.

*Concentrations* – There were no plan investments that constituted more than five percent of the plan's fiduciary net position at December 31, 2021.

*Discount Rate* – The discount rate used to measure the total pension liability for the plan was 6.90%. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate and that the County's contributions will be made at rates equal to the difference between the actuarially determined contribution rates and the member rates. Based on those assumptions, the plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

*Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate* – The following presents the net pension liability of the plan calculated using the discount rate above; and also presents the plan's net pension liabilities (assets), if they had been calculated using a discount rate that was one-percentage-point lower or higher than the current rate:

	1% Decrease (5.90%)	Current Discount Rate (6.90%)	1% Increase (7.90%)
Net Pension Liability	\$ 39,660,245	\$ 4,167,149	\$ (27,475,960)

### Pension Expense and Deferred Outflow of Resources and Deferred Inflows of Resources Related to Pensions

For the year ended December 31, 2021, the County recognized pension expense of \$179,712. The County also reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 1,903,775	\$ 3,644,288
Changes in assumption	17,006,554	-
Net difference between projected and actual earnings on pension plan investments	-	21,167,565
Total	\$ 18,910,329	\$ 24,811,853

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ending December 31,</u>	
2022	\$ (1,092,339)
2023	(5,511,300)
2024	(173,095)
2025	875,210
Total	<u>\$ (5,901,524)</u>



# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### 8. Debt

#### Capital Leases

In August 2019, the County entered into a capital lease agreement as lessee for financing the acquisition of four vehicles for the County's Children & Youth Services program. The lease qualifies as a capital lease and the agreement stipulates a minimum lease payment of approximately \$25,430, including interest, for a term of five years. \$118,611 is included in capital assets – vehicles as capital leases.

The future minimum lease obligations on capital leases are as follows as of December 31, 2021:

Year Ending December 31,	Amount
2022	\$ 23,693
2023	18,628
	<u>\$ 42,321</u>

#### Capital Bond Issue 2014

In May 2014, the County issued the Series 2014 General Obligation Bonds (2014 Bonds) in the amount of \$38,405,000. Proceeds of the bonds were used to current refund the 2004 Bonds and pay the costs related to the issuance of the 2014 Bonds. Of the 2014 proceeds, \$2,155,000 were allocated to the *Emergency Communications 911* Proprietary Fund as a portion of the 2004 Bonds proceeds had been used for construction of the 911 Center. The 2014 Bonds, whose last scheduled debt maturity is July 15, 2026, range in interest rates from 3.00% to 5.00%. The bond is collateralized by the full faith, credit, and taxing power of the County. In the event of default, the bond holder may bring action in the Court of Common Pleas in Butler County.

For the governmental activities portion of the bond refunding, there was an accounting loss of \$1,431,546, which will be amortized through 2026. The unamortized portion of the loss at December 31, 2021 is reported as a deferred outflow of resources on the statement of net position. For the business-type activities portion of the bond refunding, there was an accounting gain of \$40,324, which has been fully amortized.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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Effective January 1, 2016, the County transferred the *Emergency Communications 911* fund to governmental activities, due to operational and funding changes. As part of this transfer, the remaining outstanding balance of the 2014 Bonds that had been allocated to the *Emergency Communications 911* Proprietary Fund (business-type activities) was transferred to governmental activities, along with the other debt-related balances (bond premium, accrued interest, and the deferred gain on refunding). In January 2021, these bonds were advance refunded with the 2020 Bonds. As of December 31, 2020, the funds to advance refund these bonds are included in deposit to refunding escrow on the statement of revenues, expenditures, and changes in fund balance.

### General Obligation Note 2016

In May 2016, the County issued General Obligation Note, Series A of 2016 in the amount of \$3,170,000 and General Obligation Note, Series B of 2016 in the amount of \$5,800,000. Proceeds of the note were used to currently refund \$3,115,000 of the 2006 Bonds, pay the costs related to the issuance of the note, and to fund capital projects. Except for the debt payments to be made under the Debt Ordinance by the General Fund or Sinking Fund, there are no other moneys, securities, obligations, or investment properties pledged as collateral for the payment of the note. The 2016 Note, which is scheduled to mature in July 2024, has a variable interest rate ranging from 2.35% to 2.55%. In the event of default, the lender may demand immediate payment of all outstanding principal and accrued interest.

For the refunding, there was an accounting loss of \$178,978, which will be amortized through 2024. The unamortized portion of the loss at December 31, 2021 is reported as a deferred outflow on the statement of net position. The County has evaluated its debt obligations for arbitrage regulations, and no liability has been determined.

### General Obligation Bonds 2017

In March 2017, the County issued General Obligation Bonds, Series of 2017 in the amount of \$14,010,000. The bond proceeds will be used to fund capital projects including the acquisition and installation of a new 911 radio system; and additions, renovations, and improvements to the Government Center Annex. The bond is collateralized by the full faith, credit, and taxing power of the County. In the event of default, the bond holder may bring action in the Court of Common Pleas in Butler County. The 2017 Bonds, whose last scheduled debt maturity is July 15, 2029, range in interest rates from 2.00% to 5.00%.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### General Obligation Notes 2020

In June 2020, the County issued General Obligation Note, Series 2020 (2020 Note) in the amount of \$7,625,000 to fund the Butler County Infrastructure Bank. The note proceeds were used to fund capital improvements throughout the County completed in conjunction with other local government units and agencies. The note is collateralized by the pledge of available revenues of the County. In the event of default, the note will bear interest at the default rate. The 2020 Note, with a maturity date of December 1, 2030, has an interest rate of 2.06%.

### General Obligation Notes 2020A

In October 2020, the County issued General Obligation Note, Series A of 2020 (2020A Note) in the amount of \$9,550,000. The note proceeds were used to refinance the 2019 Note and pay the costs associated with the 2020A Note issuance. The note is collateralized by the full faith, credit, and taxing power of the County. In the event of default, the note will bear interest at the default rate. The 2020A Note, with a maturity date of December 1, 2028, has an interest rate of 1.33%.

### General Obligation Bonds 2020

In December 2020, the County issued the 2020 Federally Taxable General Obligation Bonds (2020 Bonds) in the amount of \$22,860,000. Proceeds of the bonds were used to advance refund the 2014 Bonds and pay the costs related to the issuance of the 2020 Bonds. The 2020 Bonds, whose last scheduled debt maturity is July 15, 2026, range in interest rates from 0.38% to 1.12%. The bond is collateralized by the full faith, credit, and taxing power of the County. In the event of default, the bond holder may bring action in the Court of Common Pleas in Butler County.

For the refunding, there was an accounting gain of \$497,571, which will be amortized through 2026. The unamortized portion of the gain at December 31, 2021 is reported as a deferred inflow on the statement of net position.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

### General Obligation Notes 2021

In June 2021, the County issued General Obligation Note, Series of 2021 (2021 Note) in the amount of \$23,091,000 to fund the Butler County Infrastructure Bank. The note proceeds were used to fund capital improvements throughout the County completed in conjunction with other local government units and agencies. The note is collateralized by the full faith, credit, and taxing power of the County. In the event of default, the note will bear interest at the default rate. The 2021 Note, with a maturity date of December 1, 2031, has an interest rate of 1.707%.

### Infrastructure Bank Loan (2021 Note)

In July 2021, the County borrowed \$5,175,010 from the Pennsylvania Infrastructure Bank (2021 Note). The note proceeds were used to fund road and bridge improvements and pay the costs associated with the 2021 Note issuance. The note is collateralized by the full faith, credit, and taxing power of the County. In the event of default, the note will bear interest at the default rate and the County's Liquid Fuels tax allocation may be withheld. The 2021 Note, with a maturity date of September 1, 2031, has an interest rate of 1.625%.

The County's general obligation debt outstanding at December 31, 2021 comprises the following individual issues:

Series	Interest Rates	Final Maturity	Total Debt Outstanding
General Obligation Bonds, Series of 2017	2.00% - 5.00%	2029	\$ 13,990,000
General Obligation Bonds, Series of 2020	0.38% - 1.12%	2026	18,930,000
Direct Borrowings:			
General Obligation Note, Series of 2016	2.49%	2027	4,706,000
General Obligation Note, Series A of 2020	1.33%	2028	7,899,000
General Obligation Note, Series of 2020	2.06%	2028	6,306,000
General Obligation Note, Series of 2021	1.71%	2031	23,091,000
Pennsylvania Infrastructure Bank - 2021 Note	1.63%	2031	5,175,010
Total General obligation debt			<u>\$ 80,097,010</u>

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

Annual debt service requirements to maturity related to the above-discussed long-term debt are as follows:

Year Ending December 31,	General Obligation Bonds		General Obligation Notes from Direct Borrowings	
	Principal	Interest	Principal	Interest
2022	\$ 3,880,000	\$ 692,719	\$ 4,438,737	\$ 769,841
2023	3,895,000	676,023	4,783,000	697,481
2024	3,720,000	653,933	5,933,974	619,226
2025	4,355,000	625,764	5,384,903	530,316
2026	4,410,000	567,294	5,432,992	454,707
2027-2031	12,660,000	854,900	21,203,404	1,227,308
	<u>\$ 32,920,000</u>	<u>\$ 4,070,633</u>	<u>\$ 47,177,010</u>	<u>\$ 4,298,879</u>

### Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2021 was as follows:

	Balance at December 31, 2020	Additions	Reductions	Balance at December 31, 2021	Due Within One Year
<b><u>Governmental Activities</u></b>					
Workmen's compensation	\$ 1,250,317	\$ 20,180	\$ (24,882)	\$ 1,245,615	\$ -
Compensated absences	2,730,687	2,271,780	(2,153,726)	2,848,741	2,207,904
Capital lease payable	67,751	-	(25,430)	42,321	23,693
Bonds payable	36,855,000	-	(3,935,000)	32,920,000	3,880,000
Notes payable	14,731,817	34,595,193	(2,150,000)	47,177,010	4,438,737
Long-term liabilities	<u>\$ 55,635,572</u>	<u>\$ 36,887,153</u>	<u>\$ (8,289,038)</u>	<u>\$ 84,233,687</u>	<u>\$ 10,550,334</u>

The bonds payable above do not reflect a bond premium in the amount of \$694,883, which is amortized over the life of the bonds using the straight-line method.

Workmen's compensation of \$91,265 is due within one year; however, is included in non-current liabilities above as the claims will not be paid through the Worker's Compensation Trust Fund and will be liquidated from the General Fund.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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The liability for compensated absences is liquidated from the governmental funds where the corresponding payroll costs for the respective employees are allocated. The significant funds accruing compensated absences include the General Fund, the Mental Health/Early Intervention/Intellectual Disabilities Fund, the Health Service Block Grant Fund, and the Children & Youth Services Fund. The liability for workmen's compensation is liquidated from the General Fund. The liabilities for the capital leases are liquidated from the Children & Youth Services Fund and Liquid Fuels Tax Fund, respectively.

### Legal Debt Margin

The government is subject to a debt limit that is 300 percent of the three-year average of the full valuation of taxable real property. At December 30, 2021, that amount was \$119,824,799. As of December 31, 2021, the total outstanding debt applicable to the limit was \$80,097,010, which is 40.06 percent of the total debt limit.

## **9. Self-Insurance**

The County of Butler is self-insured for its workers compensation and occupational disease liability as permitted by the Pennsylvania Workers Compensation Act (the "Act"), 77 P.S. p.1 et. Seq. The County of Butler has long been granted an exemption from the necessity of insuring its liability to pay compensation under the Act, such exemption being commonly referred to as self-insured status. In order to continue to remain in self-insured status, the County secures the payment of benefits under the Act in accordance with section 501 of the Act and all applicable State regulations.

On a regular basis, the Pennsylvania Department of Labor and Industry, Bureau of Workers Compensation Division, calculates the funding status of the County of Butler's Workers Compensation dedicated asset account. This dedicated asset account must meet the required asset level as prescribed by applicable regulations. The County has received exemption from the Department of Labor from the necessity of insuring its liability to pay compensation as provided for and subject to the Act and authorized it to operate as a self-insurer as of January 1, 2014. The State has changed the beginning date for future annual self-insurance periods to January 1; also, the beginning of the County's fiscal year. This realignment will enable the State to monitor the filing of each renewal application.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

The outstanding liability is calculated based on taking an average of the last three years' outstanding liabilities. The average calculation took into consideration any change in the number of claims between years and any change in the number of long-term claims. Adjustments to claims liabilities are charged or credited to expense in the proper period.

The dedicated asset account balance at December 31, 2021 of \$1,245,615, is in excess of the Department's requirements. Current claims are expensed as paid by the funds. Workmen's compensation claims paid during 2021 were \$35,545; and the liability for future estimated claims at December 31, 2021 was \$1,245,615.

The following represents changes in those aggregate liabilities for workmen's compensation for the years ended December 31, 2021 and 2020:

	2021	2020
Unpaid claims and claim adjustment expenses at beginning of year	\$ 1,250,044	\$ 1,196,704
Incurred claims and claim adjustments	(35,545)	(80,690)
Payments on claims and claim adjustment expenses:		
Claims and claim adjustment expenses attributable to insured events of current year	(24,807)	80,137
Claims and claim adjustment expenses attributable to insured events of prior years	55,923	53,893
Total payments	31,116	134,030
Total unpaid claims and claim adjustment expenses at end of year	\$ 1,245,615	\$ 1,250,044

### 10. Leases

The County has entered into various leases for buildings and equipment. It is expected that in the normal course of business, such leases will continue to be required. With the adoption of GASB Statement No. 87, the following leases are recognized as a lease liability and lease asset on the statement of net position:

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### Mental Health Residential Facility

In December 2003, the County entered into an Enhanced-Use Lease with the U.S. Department of Veterans Affairs (Department) for approximately 1.3 acres of land in order to enable the Butler County MH/ID to construct a 16-bed mental health residential facility (Facility) on the Veterans Administration Medical Center (VAMC) grounds. The term of the lease is 50 years. The terms of the lease require the County to construct the Facility within two years of the approval of the lease; the Facility was completed in 2005. The VAMC is to have priority placement for two beds (730 bed days of care) per calendar year. The terms of the lease also require the County to establish a "funded maintenance account" on the 1<sup>st</sup> day of "lease-up" (i.e. when the first referred veteran is at the Facility) in an amount equal to \$2.00/sq ft per year for the rentable area of the facility, but not in excess of \$22,000. During the term of the lease, the County is to pay the Department for all ancillary services (actual cost of food, laundry, housekeeping, pest control) on a monthly basis. The County pays for all costs of operation. At the termination of the lease, the Facility and permanent improvements become the property of the Department.

### District Justice Offices

The County has leases for four of the District Justice offices, of varying amounts and terms.

### Tower Sites

The County has leases for eight Tower sites of varying amounts and terms.

### Right of Use Asset

The right of use asset at December 31, 2021 consists of the following:

	<u>December 31, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>December 31, 2021</u>
Right of use asset	\$ 2,479,038	\$ -	\$ -	\$ 2,479,038
Accumulated amortization	(351,953)	-	(351,953)	(703,906)
Net right of use asset	<u>\$ 2,127,085</u>	<u>\$ -</u>	<u>\$ (351,953)</u>	<u>\$ 1,775,132</u>



# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### Future Minimal Lease Payments

Future minimum lease payments on the leases are as follows:

<u>Years</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 302,606	\$ 18,778	\$ 321,384
2023	283,980	15,503	299,483
2024	121,693	13,103	134,796
2025	109,568	11,865	121,433
2026	100,854	10,692	111,546
2027-2031	381,662	39,209	420,871
2032-2036	395,627	18,364	413,991
2037-2038	121,656	1,027	122,683
Total minimum payments required	<u>\$ 1,817,646</u>	<u>\$ 128,541</u>	<u>\$ 1,946,187</u>

## 11. Oil and Gas Lease

In February 2011, the County entered into an agreement for the lease of land for oil and gas drilling. The terms of the lease are for a five-year period, and as long thereafter as oil or gas is produced. The lease called for an up-front payment of \$579,960 and a one-time bonus of \$116,000 totaling \$695,960, which the County received during 2011 and recognized over the life of the five-year lease. As acceptable gas is extracted from the property, the County receives an 18% royalty of the proceeds received for all gas produced, metered, and sold, less the lessor's pro rata share of any severance or excise tax imposed by any governmental body. The amount of royalties received in 2021 was \$145,193.

## 12. Lease Revenue

The County has entered into the following lease for land space. It is expected that such lease will continue in the normal course of business. With the adoption of GASB Statement No. 87, the following lease is recognized as a lease receivable and a deferred inflow of resources related to leases on the statement of net position.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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In 2013, the County entered into a lease agreement for the lease of a 2.96 acre parcel. The cost and carrying amount of the land is \$100. The terms of the lease are for a fifteen-year period, with an option to renew, commencing on February 1, 2014 and ending on January 31, 2029. The annual rent begins at \$6,250 per month for the first ten years, and will increase to \$6,875 per month for the last five years of the lease.

Future minimum annual lease payments are as follows:

Year	Principal	Interest	Total
2022	\$ 69,234	\$ 5,766	\$ 75,000
2023	70,014	4,986	75,000
2024	77,710	4,165	81,875
2025	79,217	3,283	82,500
2026	80,110	2,390	82,500
2027-2029	169,802	2,070	171,872
	<u>\$ 546,087</u>	<u>\$ 22,660</u>	<u>\$ 568,747</u>

### 13. Commitments and Contingencies

Revenues provided to the County by the state and federal governments are subject to audit by respective grantor agencies. Potential reimbursements may be required as a result of such audits. No provision has been made for potential reimbursements in the financial statements as material amounts are considered to be unlikely.

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims from these risks have not exceeded commercial insurance coverage for the past three years; and there have been no significant reductions in insurance coverage.

The County continues to be insured for various types of insurance including the following: general liability, auto, crime, law enforcement liability, public officials/employee practices liability, and property/equipment breakdown insurance. Deductibles range from \$1,000 to \$25,000 per claim or occurrence. Maximum limits for general liability, auto, public officials/employee practices, and law enforcement are \$5,000,000 per occurrence. The maximum limit for crime coverage is \$1,000,000 per occurrence.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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Property is covered on the total insured value subject to a maximum limit of \$750 million and equipment breakdown is insured at \$100 million per accident.

The County is also involved in contracts related to various projects. Contract commitments outstanding related to projects as of December 31, 2021 totaled approximately \$1.2 million.

There are also various other matters of pending litigation in which the County is involved; however, the County Solicitor believes that it is unlikely such matters would significantly affect the financial position of the County.

### Guaranteed Loans

As part of a local retail department store's (store) bankruptcy reorganization, the County closed on a Section 108 loan on behalf of the store in the amount of \$5.8 million in May 2009. The store is responsible for repayment of the loan, but the County was required to pledge future Community Development Block Grant allocations for the life of the loan to be used in the event of default by the store. The loan is required to be repaid over a 20-year period.

In June 2014, the County approved a loan guarantee in the amount of \$500,000 to the Butler County Airport Authority for a loan from the Pennsylvania Infrastructure Bank. The loan, which will fund construction of two general aviation T-hangars at the airport facility, requires repayment over a 10-year period. Under the guarantee, the County's responsibility for financial obligation in any year is limited to the amount of the County's annual liquid fuels tax fund allocation for that year.

### Health Choices

The County, along with Armstrong, Indiana, Lawrence, Washington, and Westmoreland Counties (SW-6 Counties), were previously the contractors with the Pennsylvania Department of Human Services (DHS) for providing services under the Health Choices program. Health Choices is Pennsylvania's managed care program for adults and children on Medical Assistance. Effective January 1, 2016, Southwest Behavioral Health Management, Inc. (SBHM) now holds the contract with DHS, and the SW-6 Counties are subcontractors with SBHM to provide services under the Health Choices Program. This change, effective January 1, 2016, transferred the risk from the SW-6 Counties to SBHM. The SW-6 Counties will be reimbursed for some administrative functions that they will perform, but will not receive any other Health Choices funds, including reinvestment funds.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### 14. Tax Abatements and Other Tax Arrangements

The following are the County's tax abatement programs:

- KOZ/KOEZ (2022) – available as defined by the State within specified zones of County
- SDA (2022) – available as defined by the State within specified zones of County

The County's Keystone Opportunity Zones (KOZ/KOEZ) and Strategic Development Areas (SDA) abatements are authorized by the State. Upon approval from the State, credits are issued for the value of the land and improvements. Tax abatements are recaptured by the County at the end of the abatement period. There were no amounts received or receivable from other governments in association with the forgone taxes. The County did not make additional commitments other than to reduce taxes as part of the tax abatement agreements.

During 2021, real estate tax abatements, as defined above, resulted in the following forgone tax amounts:

<u>Abatements</u>	<u>Tax Dollars</u>
KOZ/KOEZ	\$ 3,206
SDA	\$ 434,732

Other tax arrangements include the following:

- Payment in lieu of taxes (PILOT) – An agreement for payment in lieu of taxes between the County and non-profit organizations.

During 2021, other real estate tax arrangements as defined above resulted in the following forgone tax amounts:

<u>Other Arrangements</u>	<u>Tax Dollars</u>
PILOT	\$ 404,127

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### 15. Subsequent Events

#### Budget

The County Commissioners approved a \$253.6 million budget for 2022 with no change in the property tax rate of 27.626 mills.

#### Grants

Subsequent to year-end, the County received \$18,244,122 through the American Rescue Plan to aid in Coronavirus Relief.

#### Debt – Component Unit

In 2022, the College issued a 15-year note in the amount of \$3.5 million with an interest rate of 4.50% for seven years, and adjusting to the then prevailing Federal Home Loan Bank Pittsburgh five-year fixed rate plus 2.25%, fixed in adjusting every five years until maturity. The issuance was approved by the County.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### **B. BUTLER COUNTY COMMUNITY COLLEGE**

#### **1. Organization**

The Butler County Community College (BCCC), chartered in 1965, was the first community college in Western Pennsylvania. On September 26, 1966, BCCC opened its doors to 242 day and 190 evening students. During the current fiscal year, 4,366 students were enrolled in credit programs and another 8,591 people took part in the many other educational opportunities available on the BCCC main campus, and the Cranberry, Lawrence, Brockway Mercer, and Armstrong sites. BCCC is dedicated to providing quality and comprehensive educational opportunities accessible to all that can benefit.

#### Reporting Entity

BCCC is a component unit of the County of Butler (County), Pennsylvania. The Commissioners of the County appoint all members of the governing Board of Trustees (Board) of BCCC. As sponsor of BCCC, the County provides funding for up to one-third of operating expenses and one-half of the capital expenses. In addition, the County's approval is required for the issuance of any bonded debt by BCCC as the County is legally committed for a portion of the repayment of such debt.

In evaluating BCCC as a reporting entity in accordance with the Governmental Accounting Standards Board (GASB), management has addressed all potential component units. Consistent with applicable guidance, the criteria used by BCCC to evaluate the possible inclusion of related entities within its reporting entity are financial accountability and the nature and significance of the relationship.

Following is a brief description of the component unit that is included within the financial reporting entity because of the nature and significance of the relationship:

#### Butler County Community College Education Foundation (Foundation)

The Foundation is a non-profit organization incorporated on October 1, 1985. The purpose of the Foundation is to promote the educational efforts of BCCC. A nineteen-member Board of Directors governs the Foundation. The President of BCCC is a member of the Board of Directors and the Executive Director of the Foundation is an employee of BCCC. Separate financial statements of the Foundation are prepared and can be obtained through the Foundation.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### 2. Summary of Significant Accounting Policies

The financial statements of BCCC have been prepared in accordance with accounting principles generally accepted in the United States of America (GAAP) as applicable to governmental units. GASB is the authoritative standard-setting body for the establishment of governmental accounting and financial reporting principles. BCCC's significant accounting policies are as follows:

#### Basis of Accounting

The financial statements of BCCC have been prepared on the accrual basis. Accordingly, revenues are recorded when earned and expenses are recognized when the liability is incurred. BCCC records student receivables at the time of registration for classes. As of June 30, 2021, BCCC determines the portion of the receivable and the tuition that has been paid that relates to classes that will take place after June 30. This amount is reported as unearned revenue.

Operating revenues and expenses consist of those revenues and expenses that result from ongoing principal operations of BCCC. Operating revenues consist of tuition and fees and government grants. Nonoperating and other revenues and expenses consist of those revenues and expenses relating to subsidies and capital items.

The Foundation's policy is to prepare its financial statements on the accrual basis of accounting. Under this basis, revenues are recognized when earned and expenses are recognized when incurred. If expenditure results in the acquisition of an asset having an estimated useful life which extends substantially beyond the year of acquisition, the expenditure is capitalized and depreciated or amortized over the estimated useful life of the asset.

#### Financial Reporting

BCCC elects to report its activity as "business-type activities only" financial statements.

#### Classification of Net Position

Accounting standards require the classification of net position into three components – net investment in capital assets; restricted; and unrestricted. These classifications are defined as follows:

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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- Net investment in capital assets – The net investment in capital assets component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets. Deferred outflows of resources and deferred inflows of resources that are attributable to the acquisition, construction, or improvement of those assets or related debt are also included in this component of net position. If there are significant unspent related debt proceeds or deferred inflows of resources at the end of the reporting period, the portion of the debt or deferred inflows of resources attributable to the unspent amount is not included in the calculation of net investment in capital assets. Instead, that portion of the debt or deferred inflow of resources is included in the same net position component (restricted or unrestricted) as the unspent amount.
- Restricted – The restricted component of net position consists of restricted assets reduced by liabilities and deferred inflows of resources related to those assets. Generally, a liability relates to restricted assets if the asset results from a resource flow that also results in the recognition of a liability or if the liability will be liquidated with the restricted assets reported. Two categories are used to further describe restricted net position:

Expendable – can be expended in compliance with the external restriction

Nonexpendable – net position that is required to be retained in perpetuity

Expendable restricted net position at June 30, 2021 of BCCC consisted of \$7,442,827 related to the support agreement receivable.

Net position related to the Foundation is described in Note 11.

- Unrestricted – The unrestricted component of net position is the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted components of net position.

BCCC uses restricted resources, when available, before using unrestricted resources to pay expenditures.



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### Inventory

Inventory consisting of books and merchandise held for sale in the bookstore is stated at average cost and is expensed as sold or used.

### Allowance for Uncollectible Receivables

BCCC maintains the most current two academic years as student receivables. All other student receivables are considered to be uncollectible and are written off. During the year, BCCC wrote off \$102,189 of receivables considered to be uncollectible.

### Capital Assets and Depreciation/Amortization

Physical plant and equipment are stated at cost at date of acquisition or fair market value at date of donation in the case of gifts. Depreciation/amortization on assets has been provided using the straight-line method over the estimated useful lives, as follows:

Buildings	30-60 years
Furniture and fixtures	15-20 years
Library reference materials and books	5 years
Maintenance equipment	10 years
Office and computer equipment	5-10 years
Vehicles	2-5 years
Technology software	5 years

### Leases

Commencing with fiscal year-end June 30, 2020, BCCC lease agreements are recognized as a lease liability and lease asset at the commencement of the lease term, unless the lease is a short-term lease or it transfers ownership of the underlying asset. The lease liability is measured at the present value of payments expected to be made during the lease term, less any lease incentives. The lease assets are measured at the amount of the initial measurement of the lease liability, plus any payments made to the lessor at or before the commencement of the lease term and certain direct costs. The lease liability is reduced as payments are made and recognized as expenditures for interest on the liability. The lease asset is amortized on the straight-line method over the shorter of the lease term or the useful life of the underlying asset. Short-term leases are defined as leases that, at the commencement of the lease term, have a maximum possible term under the lease contract of 12 months or less, including any

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options to extend, regardless of their probability of being exercised. Short-term lease payments are recognized as expenditures based on the payment provisions of the lease contract. An asset is recognized if payments are made in advance or a liability for rent due if payments are to be made subsequent to the reporting period.

### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Investments

Investments purchased by BCCC consist of U.S. Government Obligations and are carried at fair value. Investments of the Foundation are reported at fair value with the exception of stock held in a non-publicly traded entity as discussed in Note 3.

BCCC categorizes its fair value measurements within the fair value hierarchy established by accounting principles generally accepted in the United States of America. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant to other observable inputs. Level 3 inputs are significant unobservable inputs.

### Bond Premiums and Discounts

Original issue bond premiums and discounts are deferred and amortized over the life of the related bonds using the straight-line method of amortization. The unamortized balance of the bond premiums and discounts is recorded as a reduction of the related bond payable.

### Deferred Inflows and Outflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred outflows of resources represent a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then.

# COUNTY OF BUTLER, PENNSYLVANIA

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### Deferred Outflows of Resources - Refunding

The deferred charge on refunding is treated as a deferred outflow of resources and resulted from the difference in the carrying value of refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter of the life of the refunded or refunding debt.

### Deferred Inflows and Outflows of Resources Related to Pensions and OPEBs

In conjunction with pension and OPEB accounting requirements, differences between expected and actual experience, changes in assumptions, the effect of the change in BCCC's proportion, the net difference between expected and actual investment earnings, the difference between employer contributions and the proportionate share of contributions, and payments made to PSERS subsequent to the measurement date are recorded as a deferred inflow or outflow of resources related to pensions or a deferred inflow or outflow of resources related to pensions or OPEBs on statements of net position. These amounts are determined based on the actuarial valuations performed for PSERS. Notes 5 through 7 present additional information about PSERS and its pension and OPEB plans.

### Postemployment Benefits

In the statements of net position, long-term liabilities related to postemployment benefits, including pensions, health insurance, and life insurance are calculated based on actuarial valuations as described in Notes 5 and 7.

### Adopted Pronouncements

GASB Statement No. 93, "*Replacement of Interbank Offered Rates*," provides guidance for the replacement of an interbank offered rate, most notably the London Interbank Offered Rate (LIBOR). The provisions of this statement had no impact on BCCC's financial statements.

### Pending Pronouncements

GASB has issued statements that will become effective in future years, including Statement Nos. 89 (Accounting for Interest Cost), 91 (Conduit Debt Obligations), 92 (Omnibus 2020), 94 (Public-Private and Public-Public Partnerships), 96 (Information Technology Arrangements), and 97 (Deferred Compensation Plans). Management has not yet determined the impact of these statements on the financial statements.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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### 3. Deposits and Investments

#### Deposits

Under Section 440.1 of the Pennsylvania Public School Code for 1949, as amended, and PA Act 10 of 2016, BCCC is permitted to invest funds consistent with sound business practices in the following types of investments:

Obligations of (a) the United States of America or any of its agencies or instrumentalities backed by the full faith and credit of the United States of America, (b) the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the Commonwealth of Pennsylvania, or (c) of any political subdivision of the Commonwealth of Pennsylvania or any of its agencies or instrumentalities backed by the full faith and credit of the political subdivision.

U.S. government obligations, short-term commercial paper issued by a public corporation, and banker's acceptances.

Deposits in savings accounts, time deposits, or share accounts of institutions insured by the Federal Deposit Insurance Corporation (FDIC) to the extent that such accounts are so insured and, for any amounts above the insured maximum, provided that approved collateral, as provided by law, are pledged by the depository.

The deposit and investment policy of BCCC adheres to state statutes and prudent business practice. There were no deposit or investment transactions during the year that were in violation of either the state statutes or the policy of BCCC.

*Credit risk.* The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The majority of BCCC's investments is in U.S. Government Obligations and is therefore not exposed to this type of risk.

*Custodial credit risk – deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. At year-end, the carrying amount of BCCC's cash and deposits was \$14,735,749 and the related bank balances totaled \$14,900,479, of which \$500,000 was covered by FDIC. The remaining balance was collateralized in accordance with Act 72 of the Pennsylvania state legislature, which requires the institution to pool collateral for all governmental deposits and have collateral held by an approved custodian in the institution's name.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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As of June 30, 2021, the Foundation held cash and cash equivalents with a book and bank balance of \$5,918,237 and \$5,918,104, respectively. \$4,651,753 of the bank balance was on deposit with banking institutions and covered under FDIC insurance. The remaining balance was invested in “sweep” repurchase agreement accounts, which are not FDIC insured. The financial institution holding the Foundation’s “sweep” balances has pledged assets in a coverage ratio of 1.05%. For every one dollar in uninsured “sweep” funds, the financial institution has pledged \$1.05 in U.S. government security assets.

*Custodial credit risk – investments.* For an investment, this is the risk that, in the event of the failure of the counterparty, the government will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of BCCC’s investments was \$7,549,617.

BCCC’s investments at June 30, 2021 are composed of the following:

Cash equivalent investments	<u>\$ 7,549,617</u>
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At year-end, \$250,000 of the cash equivalent investments was covered by federal depository insurance.

Due to the level of risk associated with certain Foundation investment securities, it is at least reasonably possible that changes in values of investment securities will occur in the near-term and that such changes could materially affect the amount reported on the statement of net position.

### Fair Value of Investments

BCCC measures and records its investments using fair value measurement guidelines established by generally accepted accounting principles. These guidelines recognize a three-tiered fair value hierarchy, as follows:

- *Level 1:* Quoted prices for identical investments in active markets;
- *Level 2:* Observable inputs other than quoted market prices; and,
- *Level 3:* Unobservable inputs.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

The Foundation's investments at December 31, 2021 are composed of the following:

Cash and cash equivalents	\$ 914,319
Mutual funds	<u>7,034,508</u>
	<u>\$ 7,948,827</u>

At June 30, 2021, the Foundation had the following recurring fair value measurements:

- Mutual funds of \$7,034,508 are valued using quoted market prices (Level 1 inputs)

The Foundation's investments are not insured or registered and are held by the financial institution's trust department or agent on behalf of the Foundation but are not in the Foundation's name. Investments may be held in the name of a nominee, as long as the investments are held on behalf of the Foundation. Those amounts identified above as cash and cash equivalents include funds being held in highly liquid money market mutual funds that are invested in governmental debt securities with maturities from the date of purchase of three months or less.

### 4. Bonds Payable

Long-term debt consists of the following:

	Balance at June 30, 2020	Issuance	Refinance	Payments	Accretion	Balance at June 30, 2021	Due within one year
General obligation bonds:							
Series G of 2000	\$ 6,534,572	\$ -	\$ -	\$ -	\$ 393,357	\$ 6,927,929	\$ 915,000
Series B of 2011	695,000	-	-	(695,000)	-	-	-
Series A of 2018	5,900,000	-	-	(535,000)	-	5,365,000	530,000
Series A of 2019	3,660,000	-	-	(170,000)	-	3,490,000	180,000
Series B of 2019	2,360,000	-	-	(270,000)	-	2,090,000	275,000
Series A of 2021	-	8,385,000	-	-	-	8,385,000	315,000
	<u>\$ 19,149,572</u>	<u>\$ 8,385,000</u>	<u>\$ -</u>	<u>\$ (1,670,000)</u>	<u>\$ 393,357</u>	<u>26,257,929</u>	<u>\$ 2,215,000</u>
					Unaccreted interest	<u>2,237,071</u>	
						<u>\$ 28,495,000</u>	

Amounts above do not reflect an amortized issue discount in the amount of \$121,979 and original issue premium in the amount of \$1,073,802 for the bonds. This amount is amortized using the straight-line method.

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During 2001, the SPSBA and BCCC issued Series G of 2000 (Series G) Bonds in the amount of \$4,121,861. The Series G Bonds include current interest bonds in the amount of \$2,060,000 and capital appreciation bonds in the amount of \$2,061,861. The Series G Bonds were issued to cover additional costs associated with the construction of the science/technology building. The interest rates on the Series G Bonds range from 4.5% to 6.0% with the bonds maturing January 15, 2031.

In July 2011, the SPSBA and BCCC issued Series A and B Bonds in the amount of \$7,840,000 and \$5,795,000, respectively. The Series A Bonds were issued to (1) refund, on a current basis, BCCC's Refunding Series A-I of 2001 Bonds; (2) provide funds for various capital expenditures of BCCC; and (3) pay certain costs of issuing the Series A Bonds. The Series B Bonds were issued to (1) refund, on a current basis, BCCC's Refunding Series A-II of 2001 Bonds; (2) provide funds for various capital expenditures of BCCC; and (3) pay certain costs of issuing the Series B Bonds. The interest rates on the Series A Bonds range from 0.75% to 4.45% with the bonds. Series A was refinanced with Series A of 2018 during fiscal year 2019. The interest rates on the Series B Bonds range from 0.50% to 4.45% with the bonds maturing from 2012 until 2020. During the year, BCCC paid interest of \$11,294.

In October 2018, the SPSBA and BCCC issued Series A Bonds in the amount of \$6,375,000. The Series A Bonds were issued to (1) refund, on a current basis, BCCC's Series A of 2011; (2) paying the costs and expenses of issuing and insuring the Series A Bonds. The interest rates on the Series A Bonds range from 2.00% to 3.50% with the bonds. During the year, BCCC paid interest of \$167,261.

In November 2019, the SPSBA and BCCC issued Series A and B Bonds in the amount of \$3,770,000 and \$2,605,000, respectively. The Series A and B Bonds were issued to (1) refund, on a current basis, BCCC's Series A and B of 2012; (2) paying the costs and expenses of issuing and insuring the Series A and B Bonds. The interest rates on the Series A and B Bonds range from 1.55% to 3.07% with the bonds. During the year, BCCC paid interest of \$156,978.

In April 2021, the SPSBA and BCCC issued Series A Bonds in the amount of \$8,385,000. The Series A Bonds were issued to provide funds for the construction of a nursing and allied health building and operations center on the South End of the College's Main Campus. The interest rates on the Series A Bonds range from 0.75% to 2.50% with the bonds. During the year, BCCC paid interest of \$66,312.

During 2017, Moody's Investor Service downgraded BCCC's credit rating from A3 to Baa1.

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## NOTES TO FINANCIAL STATEMENTS

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The scheduled retirement of bonds is as follows:

	Principal	Interest	Total
2022	\$ 2,215,000	\$ 621,326	\$ 2,836,326
2023	2,260,000	588,208	2,848,208
2024	2,280,000	698,598	2,978,598
2025	2,325,000	503,189	2,828,189
2026	2,375,000	461,839	2,836,839
2027-2031	10,820,000	1,645,695	12,465,695
2032-2036	3,645,000	862,625	4,507,625
2037-2038	2,575,000	197,700	2,772,700
	28,495,000	\$ 5,579,180	\$ 34,074,180
Less: unaccreted interest	(2,237,071)		
	<u>\$ 26,257,929</u>		

## 5. Retirement Plans

The College has two (2) contributory pension plans covering substantially all full-time employees:

- Public School Employees' Retirement System (PSERS)
- Teachers Insurance and Annuity Association/College Retirement and Equity Fund (TIAA-CREF).

### Plan Descriptions

#### PSERS

PSERS administers a governmental cost-sharing, multi-employer defined benefit pension plan (PSERS Pension) and a governmental cost-sharing, multi-employer defined benefit Health Insurance Premium Assistance Program OPEB plan (Premium Assistance), to public school employees of the Commonwealth of Pennsylvania. PSERS issues a publicly available financial report that can be obtained at [www.psers.pa.gov](http://www.psers.pa.gov).



# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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Employees eligible for PSERS benefits include all full-time public school employees, part-time hourly public school employees who render at least 500 hours of service in the school year, and part-time per diem public school employees who render at least 80 days of service in the school year in any of the reporting entities in Pennsylvania.

PSERS retirees can participate in the Premium Assistance if they satisfy the following criteria:

- Have 24 ½ or more years of service, or
- Are a disability retiree, or
- Have 15 or more years of service and retired after reaching superannuation age, and
- Participate in the PSERS Health Options Program or an employer-sponsored health insurance program.

### TIAA-CREF

TIAA-CREF is a defined contribution pension plan. In a defined contribution plan, benefits depend on amounts contributed to the plan plus investment earnings. Employer and employee contribution rates are established by statute. Employees electing TIAA-CREF contributed 5.25% of their regular monthly compensation if they began participating in the plan prior to July 22, 1983, or 6.25% if their participation began after July 22, 1983. BCCC's contribution rate at June 30, 2021 was 10%. Beyond that salary-based contribution, the College bears no responsibility for any liabilities, funded or unfunded, of TIAA-CREF. Contributions are immediately and fully vested.

### Summary of Significant Accounting Policies

For purposes of measuring the net pension liability, the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to pensions or OPEBs, pension expense, and OPEB expense, information about the fiduciary net position of PSERS and additions to/deductions from PSERS' fiduciary net position have been determined on the same basis as they are reported by PSERS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Detailed information about PSERS' fiduciary net position related to pension and OPEBs is available in the PSERS Annual Financial Report, which can be found on the PSERS website at [www.psers.pa.gov](http://www.psers.pa.gov).

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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### Benefits Provided

#### PSERS – Pension

Members are eligible for monthly retirement benefits upon reaching (a) age 62 with at least one year of credited service; (b) age 60 with 30 or more years of credited service; or (c) 35 or more years of service regardless of age. Act 120 of 2010 (Act 120) preserves the benefits of existing members and introduced benefit reductions for individuals who become new members on or after July 1, 2011. Act 120 created two new membership classes: Membership Class T-E (Class T-E) and Membership Class T-F (Class T-F). To qualify for normal retirement, Class T-E and Class T-F members must work until age 65 with a minimum of three years of service or attain a total combination of age and service that is equal to or greater than 92 with a minimum of 35 years of service. Benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service. For members whose membership started prior to July 1, 2011, after completion of five years of service, a member's right to the defined benefits is vested and early retirement benefits may be elected. For Class T-E and T-F members, the right to benefits is vested after ten years of service.

Participants are eligible for disability retirement benefits after completion of five years of credited service. Such benefits are generally equal to 2% or 2.5%, depending upon membership class, of the member's final average salary (as defined in the Code) multiplied by the number of years of credited service, but not less than one-third of such salary nor greater than the benefit the member would have had at normal retirement age. Members over normal retirement age may apply for disability benefits.

Death benefits are payable upon the death of an active member who has reached age 62 with at least one year of credited service (age 65 with at least three years of credited service for Class T-E and Class T-F members) or who has at least five years of credited service (ten years for Class T-E and Class T-F members). Such benefits are actuarially equivalent to the benefit that would have been effective if the member had retired on the day before death.

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## NOTES TO FINANCIAL STATEMENTS

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Act 5 of 2017 (Act 5) eliminated the stand-alone defined benefit plan, introduced a hybrid benefit, and introduced a separate defined contribution plan for individuals who become new members on or after July 1, 2019. Act 5 created two new hybrid membership classes, Membership Class T-G (Class T-G) and Membership Class T-H (Class T-H) and the separate defined contribution membership class, Membership Class DC (Class DC). To qualify for normal retirement, Class T-G and Class T-H members must work until age 67 with a minimum of three years of credited service. Class T-G members may also qualify for normal retirement by attaining a total combination of age and service that is equal to or greater than 97 with a minimum of 35 years of credited service.

### PSERS – Premium Assistance

Effective January 1, 2002, under the provisions of Act 9 of 2001, participating eligible annuitants are entitled to receive PSERS Premium Assistance payments equal to the lesser of \$100 per month or their eligible out-of-pocket monthly health insurance premium. As of June 30, 2020, there were no assumed future benefit increases to participating eligible retirees.

### Member Contributions

#### PSERS

The following illustrates the PSERS' member's contribution as a percent of the member's qualifying compensation:

- Active members who joined PSERS prior to July 22, 1983:
  - Membership Class T-C 5.25%
  - Membership Class T-D 6.50%
- Members who joined PSERS on or after July 22, 1983, and who were active or inactive as of July 1, 2001:
  - Membership Class T-C 6.25%
  - Membership Class T-D 7.50%
- Members who joined PSERS after June 30, 2001, and before July 1, 2011:
  - Membership Class T-D 7.50%
- Members who joined PSERS after June 30, 2011, and before June 30, 2019:
  - Membership Class T-E\* 7.50%
  - Membership Class T-F\*\* 10.30%

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\*Shared risk program could cause future contribution rates to fluctuate between 7.50% and 9.50%.

\*\*Shared risk program could cause future contribution rates to fluctuate between 10.30% and 12.30%.

- Members who joined PSERS on or after July 1, 2019:
  - Membership Class T-G (hybrid)\* 8.25% (combined rate)
  - Membership Class T-H (hybrid)\*\* 7.50% (combined rate)
  - Defined Contribution only 7.50%

\*Shared risk program could cause future contribution rates to fluctuate between 5.25% and 11.25%.

\*\* Shared risk program could cause future contribution rates to fluctuate between 4.50% and 10.50%

### Employer Contributions

During the year ended June 30, 2021, the College contributed the following to each of its retirement plans:

PSERS Pension	\$	664,792
PSERS Act 5 Defined Contribution		3,571
PSERS Premium Assistance		<u>16,268</u>
Total PSERS		684,631
 TIAA-CREF		 <u>1,020,731</u>
Total contributions	\$	<u><u>1,705,362</u></u>

### PSERS

The College's contractually required PSERS contribution rate for fiscal year ended June 30, 2021 was 34.51% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. This rate is composed of a 33.51% rate for the Pension Plan, a 0.82% rate for the

# COUNTY OF BUTLER, PENNSYLVANIA

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Premium Assistance, and a 0.18% rate for Act 5 Defined Contribution for fiscal year ended June 30, 2021.

The combined rate for the fiscal year ended June 30, 2021 was an increase from the fiscal year ended June 30, 2020 combined rate of 34.29%. The combined contribution rate will increase to 34.94% in fiscal year 2022 and is projected to grow to 38.17% by fiscal year 2028.

The College remits contributions to PSERS on a quarterly basis. Approximately \$188,000 is owed to PSERS as of June 30, 2021, which represents the College's required contribution for the end of year payroll.

### Commonwealth Contributions

#### PSERS

The Commonwealth of Pennsylvania pays approximately one-half of contributions directly to PSERS on behalf of the College. These contributions qualify as a special funding situation. The PSERS net pension liability recorded by the College reflects a reduction for the Commonwealth's support. The total of the collective net pension liability relative to PSERS that is associated with the College is as follows:

College's proportionate share of PSERS net pension liability	\$ 7,287,000
Commonwealth's proportionate share of PSERS net pension liability associated with the College	<u>7,266,000</u>
Total	<u>\$ 14,553,000</u>

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### Proportionate Share

#### PSERS

The College's proportion of PSERS' net pension liability reported at June 30, 2021 was calculated utilizing the College's one-year reported contributions as it relates to PSERS' total one-year reported contributions. This method was changed beginning with PSERS' fiscal year ended June 30, 2020. In prior years, the proportion of PSERS' net pension liability was calculated utilizing the College's one-year reported covered payroll as it related to PSERS' total one-year reported covered payroll. At June 30, 2020 (measurement date), the College's proportion was 0.0148%, which was a decrease of -0.0003% from its proportion measured as of June 30, 2019.

The College's proportion of PSERS' net OPEB liability continues to be calculated utilizing the College's one-year reported covered payroll as it relates to PSERS' total one-year reported covered payroll. At June 30, 2020 (measurement date), the College's proportion was 0.0147%, which was a decrease of -0.0004% from its proportion measured as of June 30, 2019.

### **6. Net Pension Liability, Pension Expense, and Deferred Outflows and Inflows of Resources Related to Pensions**

At June 30, 2021, the College reported a liability of \$7,287,000 for its proportionate share of PSERS' net pension liability. The PSERS net pension liability reported at June 30, 2021 was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by rolling forward PSERS' total pension liability as of June 30, 2019 to June 30, 2020.

For the year ended June 30, 2021, the College recognized pension expense of \$468,926.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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At June 30, 2021, the College reported deferred outflows of resources and deferred inflows of resources related to PSERS from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 19,000	\$ 175,000
Changes in assumptions	-	-
Net difference between projected and actual earnings on pension plan investments	320,000	-
Differences between employer contributions and proportionate share of contributions	-	-
Changes in proportion	-	427,000
College contributions subsequent to the measurement date	664,792	-
Total	<u>\$ 1,003,792</u>	<u>\$ 602,000</u>

\$664,792 was reported as deferred outflows of resources resulting from the College's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2022. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PSERS
<u>Year Ending June 30:</u>	
2022	\$ (323,000)
2023	(94,000)
2024	59,000
2025	95,000
Total	<u>\$ (263,000)</u>

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### Actuarial Assumptions

#### PSERS

The actuarial valuation used for the June 30, 2020 measurement date contained the following methods and assumptions:

- Actuarial valuation date – June 30, 2019
- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 7.25%, includes inflation at 2.75%
- Salary growth – Effective average of 5.00%, comprised of 2.75% for inflation and 2.25% for real wage growth and merit or seniority increases
- Mortality rates were based on the RP-2014 Mortality Tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale
- Experience study – July 1, 2010 through June 30, 2015

There were no changes in assumptions affecting the actuarial valuation used for the June 30, 2020 measurement date.

There were no changes in benefit terms affecting the actuarial valuation used for the June 30, 2020 measurement date.

### Pension Plan Investments

#### PSERS

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation.

The pension plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS Board. Plan assets are managed with a long-term objective of achieving and maintaining a fully funded status for the benefits provided through the pension.



# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public entity	15.0%	5.2%
Private equity	15.0%	7.2%
Fixed income	36.0%	1.1%
Commodities	8.0%	1.8%
Absolute return	10.0%	2.5%
Risk parity	8.0%	3.3%
Infrastructure/MLPs	6.0%	5.7%
Real estate	10.0%	5.5%
Cash	6.0%	-1.0%
Financing (LIBOR)	-14.0%	-0.7%
	<u>100.0%</u>	

For PSERS' year ended June 30, 2020, the annual money-weighted rate of return on the pension plan investments, net of pension plan investment expenses, was 1.12%.

### Discount Rate

The discount rate used to measure the total pension liability for PSERS was 7.25%. The projection of cash flows used to determine the discount rate assumed that the contributions from plan members will be made at the current contribution rate and that the contributions from employers will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

### Sensitivity of the College's Proportionate Share of PSERS' Net Pension Liability to Changes in the Discount Rate

The following presents the College's proportionate share of PSERS' net pension liabilities calculated using the discount rate described above, as well as what the College's proportionate share of PSERS' net pension liabilities would be if they were calculated using a

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease (6.25%)	Current Discount Rate (7.25%)	1% Increase (8.25%)
June 30, 2021			
College's proportionate share of PSERS' net pension liability	<u>\$ 9,016,000</u>	<u>\$ 7,287,000</u>	<u>\$ 5,823,000</u>

### 7. Net OPEB Liability, OPEB Expense, and Deferred Outflows and Inflows of Resources Related to OPEB

At June 30, 2021, BCCC reported a liability of \$318,000 for its proportionate share of PSERS' net OPEB liability. PSERS' net OPEB liability reported at June 30, 2021 was measured as of June 30, 2020, and the total OPEB liability used to calculate PSERS' net OPEB liability was determined by rolling forward PSERS' total OPEB liability as of June 30, 2019 to June 30, 2020.

For the year ended June 30, 2021, the College recognized OPEB expense as follows:

OPEB expense related to PSERS	
Premium Assistance	<u>\$ 9,347</u>

At June 30, 2021, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience:	\$ 3,000	\$ -
Changes in assumptions:	13,000	7,000
Net difference between projected and actual earnings on OPEB plan investments:	1,000	-
Changes in proportion:	-	35,000
College contributions subsequent to the measurement date:	<u>16,268</u>	<u>-</u>
Total	<u>\$ 33,268</u>	<u>\$ 42,000</u>

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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\$16,268 was reported at June 30, 2021 as deferred outflows of resources resulting from the College's contributions subsequent to the measurement date. The amount recorded at June 30, 2021 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2022. The amount recorded at June 30, 2020 was recognized as a reduction of the net OPEB liability for the year ended June 30, 2021.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

	PSERS Premium Assistance
<u>Year Ending June 30:</u>	
2022	\$ (7,000)
2023	(7,000)
2024	(7,000)
2025	(3,000)
2026	(1,000)
Total	<u>\$ (25,000)</u>

### Additional Required Disclosures for PSERS Premium Assistance

#### Actuarial Assumptions

The actuarial valuation used for the June 30, 2020 measurement date contained the following methods and assumptions:

- Actuarial valuation date – June 30, 2019
- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 2.66% - S&P 20-year Municipal Bond Rate
- Salary increases – Effective average of 5.00%, comprised of 2.75% for inflation and 2.25% for real wage growth and merit or seniority increases
- Premium Assistance reimbursement is capped at \$1,200 per year
- Assumed healthcare cost trends were applied to retirees with less than \$1,200 in Premium Assistance per year
- Mortality rates were based on the RP-2014 Mortality Tables for males and females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2015 Mortality Improvement Scale
- Experience study – July 1, 2010 through June 30, 2015

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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- Participation rate –
  - Eligible retirees will elect to participate pre-age 65 at 50%
  - Eligible retirees will elect to participate post-age 65 at 70%.

### Changes in Assumptions

The discount rate decreased from 2.79% to 2.66% for the actuarial valuation used for the June 30, 2020 measurement date.

### Changes in Benefit Terms

There were no changes in benefit terms affecting the actuarial valuation used for the June 30, 2020 measurement date.

### OPEB Plan Investments

Investments consist primarily of short-term assets designed to protect the principal of the plan assets. The expected rate of return on OPEB plan investments was determined using the OPEB asset allocation policy and best estimates of geometric real rates of return for each asset class.

The OPEB plan's policy in regard to the allocation of invested plan assets is established and may be amended by the PSERS Board. Employer contribution rates are established to provide reserves in the Health Insurance Account that are sufficient for the payment of the Premium Assistance for each succeeding year. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Cash	50.3%	-1.0%
US Core Fixed Income	46.5%	-0.1%
Non-US Developed Fixed	3.2%	-0.1%
	<u>100.0%</u>	

For PSERS' year ended June 30, 2020, the annual money-weighted rate of return on the Premium Assistance plan investments, net of plan investment expenses, was 1.97%.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### Discount Rate

The discount rate used to measure the total OPEB liability was 2.66% for the June 30, 2020 measurement date. Under the Premium Assistance plan's funding policy, contributions are structured for short-term funding of the Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of the Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of the Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments; therefore, the plan is considered a "pay-as-you-go" plan. A discount rate of 2.66%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2020, was applied to all projected benefit payments to measure the total OPEB liability as of the June 30, 2020 measurement date.

### Sensitivity of the College's Proportionate Share of PSERS' Net OPEB Liability to Changes in the Discount Rate

The following presents the College's proportionate share of PSERS' net OPEB liability calculated using the discount rates described above, as well as what the College's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

June 30, 2021	1% Decrease (1.66%)	Current Discount Rate (2.66%)	1% Increase (3.66%)
College's proportionate share of PSERS' net OPEB liability	\$ 362,000	\$ 318,000	\$ 281,000

### Sensitivity of the College's Proportionate Share of PSERS' Net OPEB Liability to Changes in the Healthcare Cost Trend Rates

Healthcare cost trend rates were applied to retirees receiving less than \$1,200 in annual Premium Assistance. As of June 30, 2020, retirees' Premium Assistance benefits are not subject to future healthcare cost increases. The annual Premium Assistance reimbursement for qualifying retirees is capped at a maximum of \$1,200. The actual number of retirees receiving less than the \$1,200 per year cap is a small percentage of the total population and has a minimal impact on the healthcare cost trends as depicted below.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

The following presents the College's proportionate share of PSERS' net OPEB liability calculated using current healthcare cost trend rates as well as what the College's proportionate share of the net OPEB liability would be if it were calculated using a healthcare cost trend rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

June 30, 2021	1% Decrease	Current Trend	1% Increase
College's proportionate share of PSERS' net OPEB liability	\$ 318,000	\$ 318,000	\$ 318,000

### 8. Accumulated Compensated Absences

Accumulated compensated absences were comprised of the following at June 30, 2021:

Early Retirement Incentive	Accumulated Sick Leave	Unused Vacation Pay	Total
\$ -	\$ 611,656	\$ 285,831	\$ 897,487

Based on actual experience of BCCC, all amounts above are assumed to be long-term.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

### 9. Capital Assets

BCCC's capital asset balances at June 30, 2021 consisted of the following:

	Balance at June 30, 2020	Additions	Deletions / Transfers	Balance at June 30, 2021
Capital assets, not being depreciated/amortized:				
Land and improvements	\$ 5,915,548	\$ -	\$ -	\$ 5,915,548
Construction in progress	288,179	3,710,402	-	3,998,581
Total capital assets, not being depreciated/amortized	6,203,727	3,710,402	-	9,914,129
Capital assets, being depreciated/amortized:				
Buildings	56,061,891	35,171	-	56,097,062
Vehicles	403,026	-	-	403,026
Equipment, furniture, and fixtures	12,747,425	207,831	(312,079)	12,643,177
Total capital assets, being depreciated/amortized	69,212,342	243,002	(312,079)	69,143,265
Less: total accumulated depreciation/amortization	(44,178,337)	(2,264,477)	208,361	(46,234,453)
Net capital assets, being depreciated/amortized	25,034,005	(2,021,475)	(103,718)	22,908,812
Net capital assets	\$ 31,237,732	\$ 1,688,927	\$ (103,718)	\$ 32,822,941

During the year ended June 30, 2021, construction in progress activity relates to the ongoing South Campus Project.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

The Foundation's capital asset balances at June 30, 2021 consisted of the following:

	Balance at June 30, 2020	Additions	Deletions	Balance at June 30, 2021
Capital assets, not being depreciated:				
Land	\$ 455,991	\$ -	\$ -	\$ 455,991
Total capital assets, not being depreciated	455,991	-	-	455,991
Capital assets, being depreciated:				
Buildings	2,848,766	-	-	2,848,766
Furniture and equipment	2,816	-	-	2,816
Total capital assets, being depreciated	2,851,582	-	-	2,851,582
Less: total accumulated depreciation	(1,100,661)	(114,915)	-	(1,215,576)
Net capital assets, being depreciated	1,750,921	(114,915)	-	1,636,006
Net capital assets	\$ 2,206,912	\$ (114,915)	\$ -	\$ 2,091,997

Depreciation expense is included in rental expense on the statement of revenues, expenses, and changes in net position, as the entire amount for the year ended June 30, 2021 relates to a building the Foundation rents to BCCC.

### 10. Medical Insurance Plan – Risk Management

BCCC is one of sixty members of the Allegheny County Schools Health Insurance Consortium (Consortium). The Consortium is a public entity risk pool which affords health care coverage for members' employees on a pooled basis. The College pays premiums to the Consortium based upon rates established by the trustees of the Consortium. The Consortium establishes rates with the objective of satisfying current costs and claims of covered health care services, as well as maintaining working capital requirements and a Premium Stabilization Fund for periods when actual costs of coverage exceed premiums collected from members. At the end of each fiscal year, actual claims experience is compared with premiums paid. The difference results in either a retroactive refund or charge. Included in the retroactive refund/charge is a calculation for the reserve needed to cover expenses incurred but not yet reported by health providers. Any retroactive charge may be paid from the Premium Stabilization Fund, up to ten percent of total premiums paid. The remainder may be charged to the Schools. At June 30, 2021, the Consortium's net assets available for benefits approximated \$64 million, of which approximately \$476,000 is attributable to BCCC.



# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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BCCC paid premiums during the year of approximately \$3.09 million. The Consortium's agreement permits participants to withdraw from the Consortium under specified terms. In such an event, the withdrawing member is entitled to or responsible for a proportionate share of the Consortium fund balance or deficit as determined on the date of withdrawal.

BCCC participates in an insurance program offered by a commercial insurance company. It purchases commercial insurance policies for risks of losses for casualty, workmen's compensation, and liability claims.

BCCC is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. These risks are covered by commercial insurance purchased from independent third parties. Settled claims for these risks have not exceeded commercial insurance coverage for the past three years. Management believes the insurance coverage is sufficient to cover BCCC against potential losses.

### **11. Butler County Community College Education Foundation**

The Foundation is a non-profit Pennsylvania corporation. It is organized and operated exclusively for educational and cultural purposes to assist in developing and fostering scholarship and charitable activities. A twenty-one-member Board of Directors that oversees the holding, investing, managing, and awarding of Foundation assets governs the Foundation. The Internal Revenue Service considers the Foundation exempt from taxes under Section 501(c)(3) of the Internal Revenue Code.

The Foundation reports under FASB standards. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. Minimal modifications have been made to the Foundation's financial information in BCCC's reporting entity for those differences, as the differences were not significant to the reporting entity.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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	Available for educational and related purposes (Expendable)	Held in perpetuity as designated by donor (Nonexpendable)	Total
Foundation Net Position at June 30, 2021:			
Net investment in capital assets	\$ 635,924	\$ -	\$ 635,924
Restricted:			
Expendable	8,955,217	-	8,955,217
Nonexpendable	-	3,287,606	3,287,606
Unrestricted	2,045,879	-	2,045,879
Total Net Position	<u>\$ 11,637,020</u>	<u>\$ 3,287,606</u>	<u>\$ 14,924,626</u>

### Support Agreement and Investment Agreement

The Foundation has made a committed effort to make capital improvements to BCCC and as a part of that commitment in October 2000, BCCC entered into a support agreement with the Foundation. Funding was provided beginning in fiscal year 2002 and will end in fiscal year 2031. The support agreement outlines the minimum yearly contributions BCCC will receive from the Foundation. Below is the schedule of minimum payments that are to be made under the support agreement:

<u>Fiscal Year</u>	<u>Amount</u>
2022	\$ 1,029,500
2023	1,031,600
2024	1,027,300
2025	1,026,600
2026	1,029,300
2027-2031	5,029,700
	<u>\$ 10,174,000</u>

As a result of the support agreement, BCCC has recorded a receivable at net present value in the amount of \$7,442,827.

In November 2000, the Foundation entered into an investment agreement with a financial institution to provide funds to meet its obligation to make the minimum payments to the College. The investment agreement required that the Foundation make a one-time payment of \$3,200,000; in return, they would receive payments totaling \$12,627,189 through 2031. The payments are guaranteed only by the financial institution and are not insured.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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The investment agreement requires that the investment be collateralized if the financial institution's S&P or Moody's rating falls below 'AA-' or 'Aa3', respectively. During 2009, the rating was downgraded below this level, and the Foundation entered into a collateral agreement in which a third party provided collateral in the amount of 105% of the investment value. The collateral assets are comprised of U.S. Treasury Securities and held in the name of the Foundation by a Trustee. The collateral agreement ceases to exist if the S&P or Moody's rating of the original agreement is upgraded above the required ratings.

The investment agreement also requires that if the financial institution's S&P or Moody's rating is withdrawn or suspended, or falls below 'A', the provider must 1) assign the investment agreement to an alternative provider acceptable to the Foundation that is rated at least 'AA-' or 'Aa3' by S&P or Moody's, respectively, or 2) at the direction of the Foundation within 10 days of receipt of such direction, repay the contract proceeds, computing any gains or losses arising from the termination. During 2014, the Moody rating was downgraded below the 'A' level. The Foundation believes it has the right to waive either option and continue with the investment.

The value of the investment and payable is recorded at June 30, 2021 in the amount of \$7,442,827. The expected rate of return on the investment is approximately 7%.

In July 2016, the original financial institution that entered into the investment agreement merged with its parent company. Upon merging, the parent company assumed all rights and obligations of the original agreement with the Foundation. The parent company's S&P credit rating is "A+" as of June 30, 2021. Accordingly, the third-party collateral remains in place.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### Pledges Receivable

Foundation pledges receivable are expected to be received as follows:

<u>Fiscal Year(s) ending June 30,</u>	<u>Amount</u>
2022	\$ 464,102
2023	219,003
2024	21,003
2025	23,003
2026	<u>2,502</u>
	729,613
Allowance for uncollectible pledges	<u>(7,707)</u>
Pledges receivable, net	<u>\$ 721,906</u>

The allowance for uncollectible pledges includes a discount. Decisions to charge off uncollectible pledges are based on management's judgment after consideration of facts and circumstances surrounding potential uncollectible accounts. It is reasonably possible that the Foundation's estimate of an allowance for uncollectible pledges will change.

### Split-Interest Agreements

The Foundation administers five charitable remainder trusts, in the form of gift annuities. The gift annuities provide for the payment of distributions to the grantor or other designated beneficiaries over the term of the annuity. At the end of the term, the remaining assets are available for the Foundation's use. In the period the trust is established, the portion of the trust attributable to the present value of the future benefits to be received by the Foundation is recorded in the statement of activities as a contribution.

Assets held for gift annuities totaled \$319,731 at June 30, 2021 and are reported at fair value in the Foundation's statement of financial position as investments. The Foundation records a liability to make distributions to the designated beneficiaries; the estimated future payments total \$52,980 at June 30, 2021.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

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### Unrecorded Assets

The Foundation transferred land and buildings to the Audubon Society of Western Pennsylvania (ASWP) during the year ended June 30, 2012. The Foundation retained the oil and gas rights to the property. The market value of the asset is not determinable by the Foundation. As oil and gas rights are recorded at the lower of cost or market value, and the Foundation's cost basis is \$0, no amount has been recorded on the financial statements.

## **12. Leases**

BCCC has entered into various leases for buildings and miscellaneous equipment. It is expected that in the normal course of business, such leases will continue to be required. The following leases are recognized as a lease liability and lease asset at the commencement of the lease term:

In April 2007, BCCC entered into a lease agreement for a site in Lawrence County. The terms of the original lease began April 1, 2008 and extended for 10 years through and including March 31, 2018. In August of 2015, the terms of the lease were amended. The commencement date changed from April 1, 2008 to October 1, 2015 and the expiration date changed from March 31, 2018 to June 30, 2025.

In February 2010, BCCC entered into a lease agreement for a site in Mercer County with the Foundation. The terms of the lease began March 1, 2010 and extends for 11 years through February 28, 2021. In February 2021, BCCC entered into a new agreement for a 10-year lease through February 2031.

In September 2014, BCCC entered into a lease agreement for a site in Brockway, Pennsylvania. The terms of the lease began September 2013 for five years and was extended for five additional years through June 30, 2023.

In July 2020, BCCC entered into a copier lease agreement. The terms of the lease began in July 2020 and extend for 54 months through December 2025.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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The right of use asset at June 30, 2021 consists of the following:

	June 30, 2020	Additions	Deletions	June 30, 2021
Right of use asset	\$ 4,098,793	\$ 2,990,895	\$ (762,740)	\$ 6,326,948
Accumulated amortization	(1,657,931)	(1,016,067)	762,740	(1,911,258)
Net right of use asset	<u>\$ 2,440,862</u>	<u>\$ 1,974,828</u>	<u>\$ -</u>	<u>\$ 4,415,690</u>

Future minimum lease payments on the leases are as follows:

Fiscal Year	Principal	Interest	Total
2022	\$ 871,655	\$ 147,411	\$ 1,019,066
2023	902,655	116,409	1,019,064
2024	663,435	88,629	752,064
2025	630,980	65,440	696,420
2026	250,086	49,914	300,000
Thereafter	1,289,914	110,085	1,399,999
	<u>\$ 4,608,725</u>	<u>\$ 577,888</u>	<u>\$ 5,186,613</u>

### Other Leases

The following leases are short term or relate to software and are recognized as expenditures based on the payment provisions of the lease contract:

In April 2015, BCCC entered into a lease agreement for a site in Manor Township, Pennsylvania. The terms of the lease are year to year, and BCCC has renewed the lease for a 4% increase in rent through June 30, 2022.

In June 2021, BCCC entered into a service and maintenance agreement with Ellucian for their Colleague software. The terms of the lease begin July 1, 2021 through June 30, 2028.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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Future minimum lease payments on other leases are as follows:

<u>Fiscal Year</u>	<u>Principal</u>
2022	\$ 224,433
2023	194,155
2024	198,038
2025	201,999
2026	206,039
2027	210,160
2028	214,363
	<u>\$ 1,449,187</u>

### 13. Line of Credit

Line of credit consists of the following at June 30, 2021:

	<u>Balance at June 30, 2020</u>	<u>Proceeds</u>	<u>Payments</u>	<u>Balance at June 30, 2021</u>
State Public School Building Authority:				
Line of credit	<u>\$ 320,797</u>	<u>\$ 39,783</u>	<u>\$ (333,400)</u>	<u>\$ 27,180</u>
Total line of credit	<u>\$ 320,797</u>	<u>\$ 39,783</u>	<u>\$ (333,400)</u>	<u>\$ 27,180</u>

During 2016, BCCC obtained a line of credit to fund short-term working capital needs of the College due to the Commonwealth of Pennsylvania's budget impasse in the amount of \$2,000,000. At June 30, 2021, BCCC had an outstanding balance of \$0. The interest rate in the future is variable based on changes in the index rate and BCCC has opted to keep the line of credit open in case of future needs.

During 2019, BCCC obtained two lines of credit with the State Public School Building Authority for capital purchases. At June 30, 2021, BCCC had a cumulative outstanding balance of \$27,180.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### 14. Notes Payable

Notes payable consists of the following:

Notes payable consists of the following:

	Balance at June 30, 2020	Proceeds	Payments	Balance at June 30, 2021	Due within one year
Library loan	\$ 1,044,508	\$ -	\$ (246,948)	\$ 797,560	\$ 256,171
Children's Center loan	772,129	-	(101,595)	670,534	107,340
Constellation Energy loan	171,634	-	(80,273)	91,361	84,165
	<u>\$ 1,988,271</u>	<u>\$ -</u>	<u>\$ (428,816)</u>	<u>\$ 1,559,455</u>	<u>\$ 447,676</u>

In June 2014, BCCC obtained a loan in the amount of \$2,350,000 to finance the cost of construction, renovation and equipping of the Heaton Family Learning Commons (formerly Beck Library) and the cost of issuing the Note. The loan has a stated interest rate of 3.65% with semi-annual principal and interest payments of \$141,680, and a maturity of ten years ending on June 30, 2024. The outstanding balance at June 30, 2021 was \$797,560. Interest paid during fiscal year 2021 was \$36,412.

In March 2017, BCCC obtained a loan in the amount of \$1,100,000 to finance the State's portion of the Children's Creative Learning Center building renovation. The loan has a stated interest rate of 5.5% with semi-annual principal and interest payments of \$71,636, and a maturity of ten years ending on December 31, 2026. The outstanding balance at June 30, 2021 was \$670,534. Interest paid during fiscal year 2021 was \$41,676.

In September 2019, BCCC obtained a loan in the amount of \$258,634 to finance the Parking Lot Lighting Project. The loan has a stated interest rate of 4.6% with semi-annual principal and interest payments of \$7,223, and a maturity of three years ending in August 2022. The outstanding balance at June 30, 2021 was \$91,361. Interest paid during fiscal year 2021 was \$6,394.



# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

The future annual payments required to amortize notes payable outstanding as of June 30, 2021 are as follows:

	Principal	Interest	Total
2022	\$ 447,676	\$ 65,633	\$ 513,309
2023	386,344	47,487	433,831
2024	395,412	31,219	426,631
2025	126,593	16,679	143,272
2026	133,751	9,521	143,272
2027	69,679	1,959	71,638
	<u>\$ 1,559,455</u>	<u>\$ 172,498</u>	<u>\$ 1,731,953</u>

In February 2010, the Foundation authorized the Mortgage Revenue Drawdown Note, Series of 2010 in the aggregate principal amount of \$2,940,000, to assist with the construction costs of the LindenPointe expansion project. The 2010 Note bears an interest rate of the Federal Home Loan Bank (FHLB) rate plus 2.50%, fixed for the first five years, then reset to the current FHLB rate plus 2.50% for the next five years, with a final one-year reset to the then-existing FHLB rate plus 2.50%. The Note was refinanced during fiscal year 2021. Interest expense for the year ended June 30, 2021 totaled \$36,895.

In February 2021, the Foundation authorized the Mortgage Revenue Note in the aggregate principal amount of \$1,500,000, to refinance Tax-exempt Mortgage Revenue Drawdown Note, Series of 2010. The Note bears an interest rate 3.00% per annum. The Note is secured by property of the Foundation and matures in 2031. At June 30, 2021, \$1,456,073 remains outstanding. Interest expense for the year ended June 30, 2021 totaled \$14,133.

The annual maturities of long-term debt are as follows:

Year Ending June 30,	
2022	\$ 132,303
2023	136,327
2024	140,383
2025	144,743
2026	149,146
2027-2031	<u>753,171</u>
Total	<u>\$ 1,456,073</u>

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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In the event that BCCC fails to make its required debt service payment with respect to its general obligation notes, provisions of the Community College Act requires that the Secretary of Education withhold from the College any subsequent subsidy payment(s) in the amount equal to the debt service payment owed by the College to the Bond Trustee.

### **15. Commitments and Contingencies**

BCCC is subject to state and federal audits by grantor agencies. Applicable laws and regulations are complex and subject to interpretation. BCCC is not aware of any pending audit findings involving prior or current years. However, compliance with such laws and regulations can be subject to future reviews and interpretation which could result in disallowed costs.

As of June 30, 2021, BCCC has entered into construction contracts that have not been completed as of the end of the fiscal year. Amounts remaining on the contracts for construction services relating to the South Campus Project total approximately \$822,000. Work is scheduled to continue in the upcoming fiscal year.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### C. BUTLER COUNTY AIRPORT AUTHORITY

#### 1. Organization

The Butler County Airport Authority (Authority) is a municipal authority, which was created and exists under the Municipality Authorities Act of May 2, 1945.

The Authority was created to maintain the Airport facility and grounds for the benefit of Butler County (County) corporations, businesses, and the general public desiring to engage in aeronautical activity. Federal and state grants are applied for and utilized for the purpose of maintaining a reliever airport status and to continue to improve the Airport. The Authority enters into land leases for corporate and private hangar construction and aviation business as a representative political entity of the County.

The Authority is a component unit of the County of Butler, Pennsylvania. The County Commissioners ratify the appointment of members to the Authority's Board of Directors (Board) and have a financial burden in that bonded debt cannot be issued without the guarantee of the County.

#### 2. Summary of Significant Accounting Policies

##### Basis of Accounting and Measurement Focus

The Authority utilizes the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred.

Operations are accounted for as an Enterprise Fund that is financed and operated in a manner similar to private business enterprises, where the intent of the Authority is that the costs (expenses, including depreciation where applicable) of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

##### Cash and Cash Equivalents

For purposes of the statements of cash flows, cash equivalents include time deposits, certificates of deposit, and all highly liquid debt instruments with maturities of three months or less when purchased.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### Bad Debts

The Authority uses the direct write-off method of accounting for bad debts, which recognizes the expense in the period in which the accounts are determined to be uncollectible. No reserve for doubtful accounts is included in accounts receivable at December 31, 2021, as such amounts are immaterial.

### Long-Term Obligations

Long-term debt is reported as liabilities in the statement of net position.

### Capital Assets

Land, buildings, and equipment are carried at cost and include expenditures for new facilities and major renewals and betterments. Maintenance, repairs, and minor renewals are charged to expense as incurred. The carrying value of buildings and equipment retired or otherwise disposed of and the accumulated depreciation thereon are eliminated from the asset and related reserve accounts, and the resulting difference, after giving effect to any proceeds from sales, is applied to income accounts.

The Authority provides for depreciation on the straight-line method. Land improvements, buildings, and equipment are depreciated at rates which it is estimated will provide reserves equal to the amounts at which the assets are recorded on the books, less their estimated salvage values when retired from service in the ordinary course of business. The estimated useful lives are as follows:

Land improvements	30 years
Buildings	30 years
Runways and taxiways	5-30 years
Vehicles and equipment	10 years

### Leases

The Authority is a lessor for noncancellable leases of land space, hangar space, and building space. The Authority recognizes a lease receivable and a deferred inflow of resources on the statement of net position.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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At the commencement of a lease, the Authority initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term.

Key estimates and judgments include how the Authority determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts. The Authority uses its estimated incremental borrowing rate as the discount rate for leases. The lease term includes the noncancellable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The Authority monitors changes in circumstances that would require a measurement of its lease, and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Short-term leases are defined as leases that, at the commencement of the lease term, have a maximum possible term under the lease contract of 12 months or less, including any options to extend, regardless of their probability of being exercised. Short-term lease payments are recognized as expenditures based on the payment provisions of the lease contract. A liability is recognized if payments are made in advance or an asset for rent due if payments are made subsequent to the reporting period.

### Unearned Revenue

Unearned revenue consists of rents and grants paid in advance.

### Deferred Inflows of Resources

Deferred inflows of resources represent an acquisition of net position that applies to a future period(s) and will not be recognized as an inflow of resources (revenue) until that time.

In conjunction with lease accounting requirements, the deferred inflows of resources for leases represents the net present value of leases that will be amortized over the straight-line method over the lease term and recognized as revenue.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### Classification of Revenues

The Authority has classified its revenues as either operating or nonoperating revenues according to the following criteria:

**Operating Revenues** – Operating revenues include activities that have characteristics of exchange transactions related to the core mission of the Authority, such as hangar rental, fuel sales, fixed base operator fees, and governmental operating grants.

**Nonoperating Revenues** – Nonoperating revenues include activities that have characteristics of non-exchange transactions such as oil and gas lease revenue, interest income and other revenues that are defined as nonoperating revenue by the Governmental Accounting Standards Board (GASB), such as investment income and capital grants.

### Use of Estimates in the Preparation of Financial Statements

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

### Pending Pronouncements

GASB has issued statements that will become effective in future years, including Statement Nos. 91 (Conduit Debt Obligations), 92 (Omnibus 2020), 93 (Replacement of Interbank Offered Rates), 94 (Public-Private and Public-Public Partnerships), 96 (Information Technology Arrangements), and 97 (Deferred Compensation Plans). Management has not yet determined the impact of these statements on the financial statements.

## **3. Deposits**

Pennsylvania statutes provide for investment of governmental funds into certain authorized investment types including U.S. Treasury bills, other short-term U.S. government obligations, short-term commercial paper issued by a public corporation, banker's acceptances, insured or collateralized time deposits, and certificates of deposit. The statutes do not prescribe regulations related to demand deposits; however, they do allow pooling of governmental funds for investment purposes.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

The following is a description of the Authority's deposit risks:

*Custodial Credit Risk - Deposits* – Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a formal deposit policy for custodial credit risk. As of December 31, 2021, \$830,812 of the Authority's bank balances of \$1,080,812 was exposed to custodial credit risk, which is collateralized in accordance with Act 72 of the Pennsylvania state legislature. This requires the institution to pool collateral for all governmental deposits and have the collateral held by an approved custodian in the institution's name. These deposits have a carrying amount of \$1,022,938 as of December 31, 2021, which is reported as cash and cash equivalents in the statements of net position.

### 4. Accounts and Grants Receivable

Accounts receivable at December 31, 2021 consists of government grants receivable of \$57,373 and \$53,838 of accounts receivable for operating revenues.

### 5. Land, Buildings, and Equipment

A summary of changes in capital assets is as follows for 2021:

	December 31, 2020	Additions/ Transfers	Deletions/ Transfers	December 31, 2021
Capital assets, not being depreciated:				
Land	\$ 1,933,576	\$ 205,158	\$ -	\$ 2,138,734
Construction in progress	638,161	57,998	(127,355)	568,804
Total capital assets, not being depreciated	2,571,737	263,156	(127,355)	2,707,538
Capital assets, being depreciated:				
Equipment	466,998	-	-	466,998
Buildings	5,112,431	-	-	5,112,431
Runway and taxiway	16,487,210	1,506,395	-	17,993,605
Intangible assets	598	-	-	598
Land improvements	508,047	-	-	508,047
Total capital assets, being depreciated	22,575,284	1,506,395	-	24,081,679
Accumulated depreciation	(11,933,567)	(778,931)	-	(12,712,498)
Total capital assets being depreciated, net	10,641,717	727,464	-	11,369,181
Total capital assets, net	\$ 13,213,454	\$ 990,620	\$ (127,355)	\$ 14,076,719

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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Construction in progress as of December 31, 2021 represents capitalized costs related to the southside taxiway rehabilitation and construction of access road.

### 6. Debt

In October 2014, the Authority obtained a Pennsylvania Infrastructure Bank loan in the amount of \$500,000 to finance the final design/right-of-way acquisition and construction of two general aviation T-hangars at the airport facility along with the installation of a 6,000-gallon self-service fuel station. It has a stated interest rate of 1.625% with monthly principal and interest payments of \$4,520, and a maturity of 10 years beginning on October 1, 2015. The outstanding balance at December 31, 2021 was \$145,788. Interest paid during 2021 was \$2,823.

The Authority's outstanding term loan contains a provision that in the event of default, outstanding amounts become due immediately. The loans are also guaranteed by the County.

The future annual payments required to amortize all debt outstanding as of December 31, 2021 are as follows:

	Principal	Interest	Total
2022	\$ 52,191	\$ 2,052	\$ 54,243
2023	53,046	1,197	54,243
2024	40,551	335	40,886
	<u>\$ 145,788</u>	<u>\$ 3,584</u>	<u>\$ 149,372</u>

### 7. Leases and Unearned Operating Revenue

The Authority has entered into various leases for land space, hangar rental, and space rental. It is expected that that such leases will continue in the normal course of business. The following leases are recognized as a lease asset and a deferred inflow of resources related to leases on the statement of net position:



# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### Fixed Base Operation Lease Agreements

On September 9, 2004, the Authority entered into a Fixed Base Operation Lease Agreement (FBO Agreement) with AirQuest Aviation, L.P. (AirQuest). The Authority has leased the premises to AirQuest for a period of 15 years commencing on August 9, 2004 and ending August 9, 2019. On September 17, 2008, the Authority entered into an additional FBO Agreement with AirQuest. The Authority has leased the additional premises to AirQuest for a period of 11 years commencing on August 9, 2008 and ending August 9, 2019. The FBO Agreements also contained an option for renewal for an additional 14 years, which was exercised in 2019 and extends the leases through August 9, 2033. The business is operated in conformance with standards and guidelines promulgated by the Authority and include the following services – aircraft charter, aircraft rental and sales, flight instruction, fuel and oil sales, aircraft and aircraft engine maintenance, and such other commercial activities approved by the Authority.

For this time period, the FBO Agreements provide for payments from AirQuest for a land area component, a fuel sale component, and a percentage of business component. The land area component is equal to ten cents per square foot leased, adjusted after each five-year period for changes in the consumer price index. The fuel sale component is equal to eight cents per gallon of fuel sold, or \$20,000 annually, whichever is greater, for the first five years, increasing to nine cents per gallon, or a minimum of \$22,500 annually for the sixth through tenth years; and ten cents per gallon, or a minimum of \$25,000 annually thereafter. The percentage of business component is equal to the greater of \$2,000 or two percent of the Lessee's gross sales. The minimum annual payments for land, fuel, and gross sales are incorporated into the receivable and deferred inflow amounts. Any additional variable amount above this is recognized as operating revenue in the year it is incurred. As of December 31, 2021, the Authority's receivable for lease payments was \$693,790. In addition, the Authority has a deferred inflow of resources with this lease that will be recognized as revenue over the lease term with a balance of \$674,627 at year-end.

### Restaurant Lease Agreement

On August 13, 2019, the Authority entered into an agreement with Serventi's Inc. for the lease of the second floor of its terminal building. The terms of the lease are for a 28-month period commencing on September 1, 2019 and ending on December 31, 2021. The monthly rent payment was to be \$3,000. On July 30, 2020, an amendment was signed to provide a rent abatement due to the COVID-19 pandemic from April 1, 2020 through June 30, 2020 followed by a decrease in base rent to \$1,500 from July 1, 2020 through December 31, 2020, and then \$3,250 per month for all of 2021.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### Life Flight Agreement

On March 1, 2010, the Authority entered into an agreement with West Penn Allegheny Health System for the lease of Hangars C-3, C-5, and T4-3. The initial terms of the lease were for a five-year period commencing on March 1, 2015 and ending on February 28, 2020. The Authority entered into the second amendment and renewal of this lease for another five years effective April 1, 2020 through February 28, 2025. The monthly rental payment is \$3,044. The Authority entered into the third amendment of this lease for an additional \$500 monthly payment effective May 1, 2021 through February 28, 2025. The total monthly rental payment beginning May 1, 2021 was \$3,544. As of December 31, 2021, the Authority's receivable for lease payments was \$130,845. In addition, the Authority has a deferred inflow of resources with this lease that will be recognized as revenue over the lease term with a balance of \$109,989 at year-end.

### High Flight Academy Agreement

On March 16, 2017, the Authority entered into an agreement with High Flight Academy, LLC for the lease of office space for the Flight School. The terms of the lease were for a five-year period commencing on September 1, 2017 and ending on August 31, 2022 with the exercise of an additional five-year option to extend being reasonably certain. The monthly rental payment is \$1,017 and increased to \$1,274 in March of 2019 due to space renovations. Monthly payments will increase to \$1,407 in September of 2022 when the five-year option begins. Rent was abated for the first three years. As of December 31, 2021, the Authority's receivable for lease payments was \$89,326. In addition, the Authority has a deferred inflow of resources with this lease that will be recognized as revenue over the lease term with a balance of \$98,035 at year-end.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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Future minimum lease payments on the leases are as follows:

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2022	\$ 107,815	\$ 17,301	\$ 125,116
2023	111,070	15,110	126,180
2024	113,319	12,862	126,181
2025	79,891	10,849	90,740
2026	74,297	9,355	83,652
2027-2031	318,055	27,041	345,096
2032-2033	109,514	1,754	111,268
	<u>\$ 913,961</u>	<u>\$ 94,272</u>	<u>\$ 1,008,233</u>

In addition, the Authority has entered into lease arrangements with businesses and individuals for hangar space and office rentals. These leases are generally short-term and on an individual basis not material to the financial statements. In addition, the new restaurant lease agreement for 2022 is a one year lease and is considered short-term.

Future minimum lease payments on these leases are as follows:

<u>Year</u>	<u>Principal</u>
2022	\$ 48,782
2023	13,382
	<u>\$ 62,164</u>

### Unearned Operating Revenue

Unearned operating revenue represents the remaining balance of prepaid lease payments made by two businesses in 2015 that prepaid their 10-year lease extensions in one lump sum, as per their lease agreements. Also included are several tenants who paid their 2022 rent in advance.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### **8. Oil and Gas Lease Agreement**

The Authority entered into an oil and gas lease agreement. The terms of the lease are for a five-year period commencing on May 9, 2011 and ending May 9, 2016, and as long thereafter as oil or gas is produced. The lease called for an up-front payment of the full lease amount of \$1,068,856 and a one-time bonus of \$213,784 totaling \$1,282,640, which the Authority received during 2011. The full lease amount had been recognized as revenue by the end of 2015. During the term of the lease, the Authority will receive royalties of 18% of the proceeds received for all gas produced, metered, and sold. The Authority received royalties of \$111,051 in 2021.

### **9. Pension Plan**

Under the authority of the Board, a Simplified Employee Pension Plan (Plan) was established. The Board has the authority to amend the Plan as needed. The AIM Family of Funds administers the Plan. Any full-time or part-time employee who works more than 1,040 hours per calendar year is eligible. The percentage rate of contribution by the Authority is determined annually by the Board and was 3% during 2021. Contributions to the Plan during 2021 were \$4,911. Employees currently are not eligible to individually contribute to the Plan.

### **10. Risk Management**

The Authority is exposed to various risks of losses related to tort; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Authority carries commercial insurance for all types of risks of loss, including workers' compensation. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three years.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### 11. Contingent Liabilities

#### Grant Programs

The Authority is subject to state and federal audits by grantor agencies. These laws and regulations are complex and subject to interpretation. The Authority is not aware of any pending audit involving prior or current years; however, compliance with such laws and regulations can be subject to future reviews and interpretation, which could result in disallowed costs.

#### Litigation

In the normal course of operations, the Authority is involved in a legal dispute. Management of the Authority believes that any outcome resulting from this action would not have a material effect on the Authority's financial position.

### 12. Commitments

As of December 31, 2021, the Authority had various outstanding construction contracts. The total on all outstanding contracts is \$50,109, and relates to the Environmental Assessment for the proposed Runway Extension project and the Runway Extension Design Phase 1 project. The Environmental Assessment is partially funded through the Pennsylvania DCED grant.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### **D. BUTLER TRANSIT AUTHORITY**

#### **1. Reporting Entity**

The Butler Transit Authority (Authority), formerly known as the Butler Township - City Joint Municipal Transit Authority, was created by ordinance in 1989 to provide municipal transportation services in the City of Butler (City) and in the Township of Butler (Township). In March 2018, the County of Butler (County) joined the Authority as a member with the expanded mission of providing public transportation services for the entire County. At this time, the City and Township withdrew as members of the Authority. The local matching grant will be paid by the County going forward.

In 2018, the Authority's six-member Board of Directors (Board) was appointed by the Council of the City and the Township Commissioners. Beginning in January 2019, the six-member Board was appointed by the County Commissioners.

Under provisions of accounting principles generally accepted in the United States of America (GAAP), the criteria used by the Authority to evaluate its inclusion as a component unit of the County is financial accountability and the nature and significance of the relationship. Accordingly, the Authority is a component unit of the County, as the County will appoint all members of the Board and provide a local matching grant required by the Commonwealth of Pennsylvania Department of Transportation (PennDOT). In addition, there are no entities which are required to be included as a component unit of the Authority based upon the above criteria.

The majority of the operations of the Authority are funded by federal and state grants and user fees.

#### **2. Summary of Significant Accounting Policies**

##### Basis of Accounting

The activities of the Authority are presented as an Enterprise Fund because the operations are financed and operated in a manner similar to private business enterprises, where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges and grant revenues.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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The Authority uses the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when the liability is incurred.

Operating revenues and expenses consist of those revenues and expenses that result from ongoing principal operations of the Authority. Operating revenues consist primarily of user charges. Nonoperating revenues and expenses consist of those revenues and expenses that are related to grants and other financing and investing types of activities.

When an expense is incurred for purposes for which there are both restricted and unrestricted net position available, it is the Authority's policy to apply those expenses to restricted net position to the extent such is available and then to unrestricted net position.

### Revenue, Receivables, and Unearned Revenues

Passenger fares are recorded as revenue at the time services are performed.

Grants and contributions are recorded as revenue when all applicable eligibility requirements are met. The Federal Transit Administration (FTA), PennDOT, and various local sources provide financial assistance and make grants directly to the Authority for operation, acquisition of property and equipment, and other capital related expenditures.

The Commonwealth of Pennsylvania (Commonwealth) created Act 44 to provide a dedicated source of funding called the Public Transportation Trust Fund (PTTF), which provides both operating and capital assistance to the Authority as well as all other transit agencies in the Commonwealth.

Unearned revenue consists primarily of grant funds received prior to incurring eligible expenditures. Unearned revenues at June 30, 2021 consist of the following:

	2021
Federal 5311 CARES Act	\$ 21,961
Act 44, Section 1513	1,431,472
Local match - unassigned prior to June 30, 2009	121,038
Local match - unassigned after June 30, 2009	255,887
Total unearned revenues	<u>\$ 1,830,358</u>

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

### Cash and Cash Equivalents

For the statements of cash flows, the Authority considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

### Capital Assets

Capital assets are recorded at cost and include buildings, buses, leasehold improvements, office furniture, and equipment. The Authority maintains a capitalization threshold for items exceeding a cost of \$5,000. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized. Project costs that are still in the feasibility stage are not capitalized until the project site has been approved. Depreciation on assets begins the month the asset is placed in service.

Depreciation on assets has been provided using the straight-line method over the estimated useful lives, as follows:

Buildings	30 years
Buses	10-12 years
Leasehold improvements	20 years
Office furniture and equipment	7-10 years

### Net Position

The Authority's net position is classified as follows:

Net investment in capital assets - This component of net position consists of capital assets net of accumulated depreciation and is reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings attributable to the acquisition, construction, or improvement of those assets.



# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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Restricted - This category represents funds that are classified as restricted net position on the balance sheet because their use is limited by applicable grant agreements and state spending guidelines.

Unrestricted - This component of net position consists of net position that does not meet the definition of “restricted” or “net investment in capital assets.”

### Pending Pronouncements

The Governmental Accounting Standards Board (GASB) has issued statements that will become effective in future years, including Statement Nos. 87 (Leases), 89 (Accounting for Interest Cost), 91 (Conduit Debt Obligations), 92 (Omnibus 2020), 94 (Public-Private and Public-Public Partnerships), 96 (Information Technology Arrangements), and 97 (Deferred Compensation Plans). Management has not yet determined the impact of these statements on the financial statements.

### **3. Deposits and Investments**

Pennsylvania statutes provide for investment of governmental funds into certain authorized investment types including U.S. Treasury bills, other short-term U.S. and Pennsylvania government obligations, short-term commercial paper issued by a public corporation, banker’s acceptances, insured or collateralized time deposits, and certificates of deposit. The statutes also allow pooling of governmental funds for investment purposes. The deposit and investment policy of the Authority adheres to state statutes. Governmental funds are either maintained in demand deposits or invested with the Pennsylvania Local Government Investment Trust (PLGIT). There were no deposit or investment transactions during the years that were in violation of the state statutes.

The following is a description of the Authority’s deposit and investment risks:

*Custodial Credit Risk – Deposits.* In the case of deposits, custodial credit risk is the risk that in the event of bank failure, the Authority’s deposits may not be returned to it. The Authority does not have a formal deposit policy for custodial credit risk.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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As of June 30, 2021, \$1,228,098 of the Authority's bank balance of \$1,478,098 was exposed to custodial credit risk but was collateralized in accordance with Act 72 of the Pennsylvania state legislature, which requires the institution to pool collateral for all governmental deposits and have the collateral held by an approved custodian in the institution's name. These deposits have carrying amounts of \$1,256,143 at June 30, 2021.

### Cash Equivalent Investments

The Authority's cash equivalent investments in PLGIT cannot be classified by risk category because they are not evidenced by securities that exist in physical or book entry form. PLGIT uses amortized cost to report net assets to compute share prices. PLGIT maintains a net asset value of \$1 per share. Accordingly, the fair value of the position of PLGIT is the same as the value of PLGIT shares. PLGIT activities are invested directly in a portfolio of securities, which are held by a third-party custodian. PLGIT is audited annually by independent auditors and separate financial statements are available on PLGIT's website.

The Authority can withdraw funds from the external investment pool. However, there are certain limitations placed on these withdrawals. For PLGIT/PRIME accounts, there is a one-day holding period and a penalty for more than two withdrawals in a calendar month.

As of June 30, 2021, the entire PLGIT balance of \$322,776 (bank and book), is considered to be a cash equivalent for presentation on the balance sheet.

*Credit Risk.* The risk that an issuer or other counterparty to an investment will not fulfill its obligations is called credit risk. The Authority has no formal investment policy that would limit its investment choices based on credit ratings by nationally recognized statistical rating organizations. As of June 30, 2021, investments in PLGIT have received a AAA rating from Standard & Poor's.

*Custodial Credit Risk – Investments.* In the case of investments, custodial credit risk is the risk that in the event of failure of the counterparty, the Authority's will not be able to recover the value of its investments or collateral securities that are in the possession of an outside entity. The Authority does not have a formal investment policy for custodial credit risk.

*Interest Rate Risk.* Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of the Authority's investments. The Authority does not have a formal investment policy that limits investment maturities as a means of managing its exposure to fair value losses arising from increasing interest rates. All investments have an average maturity of less than one year.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

### 4. Capital Assets

A summary of changes in capital assets is as follows for the year ended June 30, 2021:

	July 1, 2020	Transfers/ Additions	Transfers/ Deletions	June 30, 2021
Capital assets not being depreciated:				
Land	\$ 637,500	\$ -	\$ -	\$ 637,500
Construction in progress	500	584,806	-	585,306
Total capital assets not being depreciated	638,000	584,806	-	1,222,806
Capital assets being depreciated:				
Land improvements	2,603,966	-	-	2,603,966
Buildings	12,249,625	-	-	12,249,625
Buses	7,286,422	-	-	7,286,422
Furniture and equipment	2,071,554	44,195	(7,423)	2,108,326
Total capital assets being depreciated	24,211,567	44,195	(7,423)	24,248,339
Less accumulated depreciation for:				
Land improvements	(919,780)	(175,790)	-	(1,095,570)
Buildings	(3,364,942)	(408,321)	-	(3,773,263)
Buses	(1,779,752)	(631,998)	-	(2,411,750)
Office furniture and equipment	(1,728,534)	(120,640)	7,423	(1,841,751)
Total accumulated depreciation	(7,793,008)	(1,336,749)	7,423	(9,122,334)
Total capital assets being depreciated, net	16,418,559	(1,292,554)	-	15,126,005
Total capital assets, net	\$ 17,056,559	\$ (707,748)	\$ -	\$ 16,348,811

### 5. Pension Plan

Effective January 1, 2009, the Authority adopted a 403(b) Plan (Plan), which replaced the Authority's Simple Retirement Plan. Under the new Plan, employees may contribute a minimum of 3% of compensation. The Authority will match this contribution up to 6%. During 2021, the Authority contributed approximately \$24,000.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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### 6. Risk Management

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters for which the Authority carries commercial insurance.

The Authority has joined together with other transit organizations in the Commonwealth to form the State Association for Transportation Insurance (SAFTI) Property & Liability Pool and the State Association for Transportation Insurance (SAFTI) Workers' Compensation Pool, public entity risk pools currently operating as common risk management and insurance programs. The Authority pays annual premiums to the SAFTI Property & Liability Pool for its property, general liability, automobile liability, automobile physical damage and crime, boiler and machinery, and public officials' error and omissions insurance coverage. It also pays annual premiums to the SAFTI Workers' Compensation Pool for its workers' compensation insurance coverage. The agreement for formation of the Pools provides that the SAFTI Property & Liability Pool and the SAFTI Worker's Compensation Pool will be self-sustaining through member premiums and will reinsure through commercial companies for claims in excess of certain amounts specified for each type of coverage. In the event annual contributions are not sufficient to fund operations or obligations of the Pools, additional supplementary premiums may be assessed to members on a pro rata basis. Premiums paid to the SAFTI Property & Liability Pool and charged to operations during the year ended June 30, 2021 amounted to \$21,196. Premiums paid to the SAFTI Workers' Compensation Pool and charged to operations during the year ended June 30, 2021 amounted to \$1,779, which was net of premium refunds in the amounts of \$0.

The Authority carries commercial insurance for other risks of loss, including employee health and accident insurance.

For the year ended June 30, 2021, there has been no significant reduction in insurance coverage from coverage in the prior years. Settled claims have not exceeded the insurance coverage purchased for the year ended June 30, 2021.

### 7. Commitments and Contingencies

As of June 30, 2021, the Authority has entered into construction contracts that have not been completed as of the end of the fiscal year. Amounts remaining on the contracts for construction services not performed as of June 30, 2021 total approximately \$1.4 million. Work is scheduled to be completed on these projects during the upcoming fiscal year.

# COUNTY OF BUTLER, PENNSYLVANIA

## NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2021 OR JUNE 30, 2021

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The Authority receives significant financial assistance from governmental agencies in the form of contracts, grants, and other entitlements. The disbursement of funds received under such programs generally requires compliance with terms and conditions specified in the contract agreements and are subject to audit by grantor agencies. Any disallowed costs resulting from such audits could become a liability of the Authority. The amount, if any, of expenditures that may be disallowed by the granting agencies cannot be determined at this time. The Authority's management expects such amounts, if any, to be immaterial.

### **8. Related Party**

In October 2018, the Authority entered into a lease agreement for a terminal owned by a member of the Board of Directors. The term of the lease is four years. In June 2020, the Authority entered into a lease agreement for additional space at the terminal. The term of the lease is for three years. Expenses relating to the leases during 2021 were \$21,165.

## **REQUIRED SUPPLEMENTARY INFORMATION**

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF CHANGES IN THE PLAN'S NET PENSION LIABILITY AND RELATED RATIOS

LAST TEN YEARS\*

	2014	2015	2016	2017	2018	2019	2020	2021
<b>Total Pension Liability:</b>								
Service cost	\$ 2,208,948	\$ 1,638,371	\$ 4,924,329	\$ 4,962,569	\$ 4,227,017	\$ 4,346,794	\$ 4,466,331	\$ 5,490,344
Interest	14,158,970	14,910,103	14,957,564	16,592,667	16,285,729	16,832,983	17,192,948	18,669,659
Changes of benefit terms	-	-	-	-	-	-	-	-
Differences between expected and actual experience	7,271,154	670,865	1,615,437	223,365	(10,275,770)	(2,098,496)	2,855,663	(937,169)
Changes of assumptions	-	-	-	-	5,472,315	-	10,049,783	11,515,295
Benefit payments, including refunds of member contributions	(15,247,231)	(10,778,767)	(11,465,661)	(12,352,707)	(12,891,605)	(13,283,650)	(15,221,844)	(15,218,726)
Other changes**	-	-	3,187,124	-	-	-	-	-
<b>Net Changes in Total Pension Liability</b>	<b>8,391,841</b>	<b>6,440,572</b>	<b>13,218,793</b>	<b>9,425,894</b>	<b>2,817,686</b>	<b>5,797,631</b>	<b>19,342,881</b>	<b>19,519,403</b>
<b>Total Pension Liability - Beginning</b>	<b>194,063,118</b>	<b>202,454,959</b>	<b>208,895,531</b>	<b>222,114,324</b>	<b>231,540,218</b>	<b>234,357,904</b>	<b>240,155,535</b>	<b>259,498,416</b>
<b>Total Pension Liability - Ending (a)</b>	<b>\$ 202,454,959</b>	<b>\$ 208,895,531</b>	<b>\$ 222,114,324</b>	<b>\$ 231,540,218</b>	<b>\$ 234,357,904</b>	<b>\$ 240,155,535</b>	<b>\$ 259,498,416</b>	<b>\$ 279,017,819</b>
<b>Plan Fiduciary Net Position:</b>								
Contributions - employer	\$ 6,152,213	\$ 5,052,744	\$ 5,474,488	\$ 5,473,038	\$ 5,066,887	\$ 5,428,088	\$ 7,684,978	\$ 7,423,393
Contributions - member	3,376,281	3,188,497	3,231,334	3,333,512	3,424,361	3,580,713	3,749,210	3,946,829
Net investment income	14,040,640	(1,390,684)	14,834,172	25,552,288	(11,840,458)	38,460,129	21,608,205	33,751,226
Benefit payments, including refunds of member contributions	(15,247,231)	(10,778,767)	(11,465,661)	(12,352,707)	(12,891,605)	(13,283,650)	(15,221,844)	(15,218,726)
Administrative expense	(161,259)	(139,428)	(130,941)	(123,379)	(156,280)	(154,379)	(125,158)	(130,081)
Other	-	-	-	-	-	-	-	-
<b>Net Change in Plan Fiduciary Net Position</b>	<b>8,160,644</b>	<b>(4,067,638)</b>	<b>11,943,392</b>	<b>21,882,752</b>	<b>(16,397,095)</b>	<b>34,030,901</b>	<b>17,695,391</b>	<b>29,772,641</b>
<b>Plan Fiduciary Net Position - Beginning</b>	<b>171,829,682</b>	<b>179,990,326</b>	<b>175,922,688</b>	<b>187,866,080</b>	<b>209,748,832</b>	<b>193,351,737</b>	<b>227,382,638</b>	<b>245,078,029</b>
<b>Plan Fiduciary Net Position - Ending (b)</b>	<b>\$ 179,990,326</b>	<b>\$ 175,922,688</b>	<b>\$ 187,866,080</b>	<b>\$ 209,748,832</b>	<b>\$ 193,351,737</b>	<b>\$ 227,382,638</b>	<b>\$ 245,078,029</b>	<b>\$ 274,850,670</b>
<b>Net Pension Liability - Ending (a-b)</b>	<b>\$ 22,464,633</b>	<b>\$ 32,972,843</b>	<b>\$ 34,248,244</b>	<b>\$ 21,791,386</b>	<b>\$ 41,006,167</b>	<b>\$ 12,772,897</b>	<b>\$ 14,420,387</b>	<b>\$ 4,167,149</b>
<b>Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>	<b>88.90%</b>	<b>84.22%</b>	<b>84.58%</b>	<b>90.59%</b>	<b>82.50%</b>	<b>94.68%</b>	<b>94.44%</b>	<b>98.51%</b>
<b>Covered Payroll</b>	<b>\$ 36,891,238</b>	<b>\$ 28,933,497</b>	<b>\$ 30,826,860</b>	<b>\$ 30,796,428</b>	<b>\$ 31,718,329</b>	<b>\$ 31,901,447</b>	<b>\$ 33,719,423</b>	<b>\$ 33,976,483</b>
<b>Net Pension Liability as a Percentage of Covered Payroll</b>	<b>60.89%</b>	<b>113.96%</b>	<b>111.10%</b>	<b>70.76%</b>	<b>129.28%</b>	<b>40.04%</b>	<b>42.77%</b>	<b>12.26%</b>

\* Until a full 10-year trend is compiled, the required information for the plan is presented for as many years as are available.

\*\* One-time adjustment determined by actuary to reflect member contributions not in beginning year liability.

See accompanying notes to schedules of required supplementary information.

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF PLAN CONTRIBUTIONS

LAST TEN YEARS

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Actuarially determined contribution	\$ 6,860,358	\$ 7,313,625	\$ 6,152,213	\$ 5,052,744	\$ 5,474,488	\$ 5,473,038	\$ 5,066,887	\$ 5,428,088	\$ 7,684,978	\$ 7,423,393
Employer contributions in relation to the actuarially determined contribution	<u>6,860,358</u>	<u>7,313,625</u>	<u>6,152,213</u>	<u>5,052,744</u>	<u>5,474,488</u>	<u>5,473,038</u>	<u>5,066,887</u>	<u>5,428,088</u>	<u>7,684,978</u>	<u>7,423,393</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Covered payroll	<u>\$ 34,891,445</u>	<u>\$ 36,117,283</u>	<u>\$ 36,891,238</u>	<u>\$ 28,933,497</u>	<u>\$ 30,826,860</u>	<u>\$ 30,796,428</u>	<u>\$ 31,718,329</u>	<u>\$ 31,901,447</u>	<u>\$ 33,719,423</u>	<u>\$ 33,976,483</u>
Employer contributions as a percentage of covered payroll	19.66%	20.25%	16.68%	17.46%	17.76%	17.77%	15.97%	17.02%	22.79%	21.85%

See accompanying notes to schedules of required supplementary information.



# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF INVESTMENT RETURNS

LAST TEN YEARS\*

	2014	2015	2016	2017	2018	2019	2020	2021
Annual money-weighted rate of return, net of investment expense	8.36%	-0.74%	8.58%	13.74%	-5.70%	20.10%	9.60%	13.90%

\* Until a full 10-year trend is compiled, the required information for the plan is presented for as many years as are available.

See accompanying notes to schedules of required supplementary information.

**COUNTY OF BUTLER, PENNSYLVANIA**

NOTES TO SCHEDULES OF REQUIRED  
SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2021

Actuarial Methods and Assumptions Used in Determining the Contribution Rate

	2014	2015	2016	2017	2018	2019	2020	2021
Actuarial valuation date	12/31/2014	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/30/2021
Actuarial cost method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization method	Level Dollar	Level Dollar	Level Dollar	Level Dollar	Level Dollar	Level Dollar	Level Dollar	Level Dollar
Remaining amortization period	21 years	20 years	19 years	18 years	17 years	15 years	15 years	15 years
Asset valuation method	Market value adjusted for unrecognized gains and losses from prior years	Market value adjusted for unrecognized gains and losses from prior years	Market value adjusted for unrecognized gains and losses from prior years	Market value adjusted for unrecognized gains and losses from prior years	Market value adjusted for unrecognized gains and losses from prior years	Market value adjusted for unrecognized gains and losses from prior years	Market value adjusted for unrecognized gains and losses from prior years	Market value adjusted for unrecognized gains and losses from prior years
Actuarial assumptions:								
Investment rate of return	7.5%	7.5%	7.5%	7.5%	7.25%	7.25%	7.25%	6.90%
Projected salary increases	3.5%	3.5%	3.5%	3.5%	3.5%	3.5%	0-4 years: 10.75% 5+ years: 3.25%	0-4 years: 10.75% 5+ years: 3.25%
Underlying inflation rate	3.0%	3.0%	3.0%	3.0%	3.0%	3.0%	2.75%	2.75%
Cost-of-living adjustments	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Mortality table	2013 RP Annuitant and Non-Annuitant	2013 RP Annuitant and Non-Annuitant	2013 RP Annuitant and Non-Annuitant	2013 RP Annuitant and Non-Annuitant	2013 RP Annuitant and Non-Annuitant	2013 RP Annuitant and Non-Annuitant	Pub2010G(BM)	Pub2010G(BM)

\* Until a full 10-year trend is compiled, the required information for the plan is presented for as many years as are available.

## **SUPPLEMENTARY INFORMATION**

## OTHER GOVERNMENTAL FUNDS

### Special Revenue Funds

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The following are the Special Revenue Funds used by the County:

The **Human Service Special Revenue Funds** are used to account for the proceeds of revenue received from federal, state, and county sources. These funds are restricted for the provision of specified social services to eligible recipients and include:

- Area Agency on Aging Program
- CSBG
- Drug and Alcohol
- Independent Living
- MATP
- MH/EI/ID
- Health Services Block Grant
- Shared Ride Transportation Fund
- Food Program
- Welfare to Work

The **Hotel Tax Fund** accounts for the monies collected from the County's 5% hotel/motel tax.

The **Unconventional Gas Impact Fees Fund** is used to account for state revenue to be used according to the Marcellus Shale Impact Fee guidelines, as prescribed by Act 13 of 2012.

The **County Records Improvement Fund and Recorder Records Improvement Fund** are used to account for a \$2 recording fee surcharge that is allocated evenly between the two funds. The money is to be expended in accordance with a comprehensive records management plan based on the goal of standardizing and equalizing the capabilities of all County offices consistent with their need to receive, manage, and provide information to the public as efficiently as possible.

The **Central Booking Fund** is used to account for fees collected from individuals when obtaining electronic photos and fingerprints. The fee is collected to offset the costs of equipment, supplies, and personnel costs incurred in order to obtain the photos and fingerprints.

The **Juvenile Court Restitution Fund** is used to account for fees collected from juveniles on probation. Juveniles are able to obtain money from this fund based upon hours worked in community service projects. For each hour a juvenile probationer works, a certain amount is then released from the fund for application to the restitution owed.

The **Clerk of Courts Automation Fee Fund, Prothonotary Automation Fee Fund, and Register Automation Fee Fund** are used to account for fee surcharges collected by the respective departments, which will be used solely for the purpose of automation, and continued automation updates for the respective departments.

The **Highway Bridge Improvement Fund** accounts for state revenue used to fund replacement or repair of at-risk deteriorated bridges.

The **Liquid Fuels Tax Fund** and the **Liquid Fuels Fund** account for state aid revenues used for constructing and improving roads and bridges.

The **Domestic Relations Fund** is used to account for expenditures and revenue related to the operation of the County's child support enforcement program, which is funded by federal, state, and county sources.

The **Waste Management Fund** accounts for monies received from recycling grants, landfill host county fees, and county solid waste management administrative fees. These funds are to be used for recycling and solid waste compliance programs.

The **Recreation Fund** accounts for state and local grant revenue and expenditures designated for the purpose of adding and renovating park and recreation facilities.

The **HAZMAT Fund** accounts for monies received from companies who have hazardous waste removed from their premises. These funds are to be used in the event of a hazardous waste accident.

The **Health Choices Fund** accounts for medical expenses of members participating in the Health Choices Program, which are funded entirely by State sources.

The **Path Transition Age Project Fund** accounts for federal funds used to provide services to homeless individuals with mental health, and drug and alcohol issues.

The **Multimodal Transportation Fund** accounts for state revenue used to fund the construction and improvement of roads and bridges.

The **Local Use Fee Fund** is used to account for the County imposed fees collected by the Pennsylvania Department of Transportation, on all nonexempt vehicle registrations; and the distribution of the funds are strictly limited to the construction, reconstruction, maintenance and repair of and safety on public highways and bridges.

The **Emergency Shelter Renovation Fund** accounts for the revenue and expenditures appropriated by the Stewart B. McKinley Homeless Assistance Act of 1987, for the purpose of the renovation of a shelter for homeless teenagers.

The **Offender Supervision Fund** accounts for monies collected for supervision fees imposed, as a result of Act 35 of 1991.

The **Inmate Welfare Fund** accounts for monies received from the commissary account, and expended for inmate welfare.

### **Capital Projects Funds**

The following Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital assets or projects, other than those financed by proprietary funds:

The **Demolition Fund** accounts for monies received as a result of Act 152 of 2016 due to deeds and mortgages recorded.

The **Shared Ride Capital Fund** accounts for grant revenue and expenditures designated for the purpose of adding or upgrading transportation equipment.

The **Affordable Housing Fund** accounts for the revenue and expenditures authorized by Act 137 of 1992 by the General Assembly of the Commonwealth of Pennsylvania, for the purpose of funding affordable housing efforts in the County. These funds are intended to increase the availability of quality housing, either through sale or rental, to any County resident whose annual income is less than the median income of the County.

The **HOME Grant Fund** accounts for the revenue and expenditures appropriated from the National Affordable Housing Act of 1990 for the purpose of housing rehabilitation.

The **CDBG Fund** accounts for the revenue and expenditures appropriated from the Housing and Community Act of 1974, for the purpose of improving water systems, sanitary sewer systems, storm sewers, housing rehabilitation, public/community facilities, streets and roads, and the removal of architectural barriers.

### **Debt Service Fund**

The following Debt Service Fund is used to account for the accumulation of funds to pay debt service in future years:

The **Sinking Fund** is used to account for the accumulation of resources for, and payment of, debt service payments.

# COUNTY OF BUTLER, PENNSYLVANIA

## COMBINING BALANCE SHEET

### OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2021

	Special Revenue									
	Hotel Tax	Unconventional Gas Impact Fees	County Records Improvement	Recorder Records Improvement	Central Booking	Juvenile Court Restitution	Clerk of Courts Automation Fee	Prothonotary Automation Fee	Register Automation Fee	Highway Bridge Improvement
<b>Assets</b>										
Cash and cash equivalents	\$ 125,155	\$ 1,463,326	\$ 299,758	\$ 196,079	\$ 187,131	\$ 12,329	\$ 32,406	\$ 102,165	\$ 168,492	\$ 1,322,153
Investments	-	-	-	-	-	-	-	-	-	-
Taxes receivable, net of allowance	186,964	-	-	-	-	-	-	-	-	-
Accounts receivable and loans receivable, at estimated realizable value	30	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	223,697	-	-	-	-	-	-	-	-
Due from other governments	-	2,480,000	-	-	-	-	-	-	-	-
Prepays	-	-	-	33,945	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 312,149</b>	<b>\$ 4,167,023</b>	<b>\$ 299,758</b>	<b>\$ 230,024</b>	<b>\$ 187,131</b>	<b>\$ 12,329</b>	<b>\$ 32,406</b>	<b>\$ 102,165</b>	<b>\$ 168,492</b>	<b>\$ 1,322,153</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>										
<b>Liabilities:</b>										
Accounts payable	\$ 299,648	\$ 18,586	\$ -	\$ -	\$ 11,631	\$ -	\$ 4,476	\$ -	\$ 172	\$ 13,452
Accrued payroll and payroll taxes	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	525,734	-	-	-	-	-	-	-	-
Due to other funds	12,501	-	-	-	155,792	-	-	-	-	-
Due to other governments	-	-	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>312,149</b>	<b>544,320</b>	<b>-</b>	<b>-</b>	<b>167,423</b>	<b>-</b>	<b>4,476</b>	<b>-</b>	<b>172</b>	<b>13,452</b>
<b>Deferred Inflows of Resources:</b>										
Unavailable revenue - loans	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - impact fees	-	2,480,000	-	-	-	-	-	-	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>2,480,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance:</b>										
Nonspendable - prepaid items	-	-	-	33,945	-	-	-	-	-	-
Restricted for:	-	-	-	-	-	-	-	-	-	-
Operating reserve	-	-	-	-	-	-	-	-	-	-
Agricultural easements	-	-	-	-	-	-	-	-	-	-
Capital reserve	-	-	-	-	-	-	-	-	-	-
Emergency services	-	-	-	-	-	-	-	-	-	-
Unconventional gas well impact fees	-	1,142,703	-	-	-	-	-	-	-	-
Records improvement/automation	-	-	299,758	196,079	-	-	27,930	102,165	168,320	-
Central booking	-	-	-	-	19,708	12,329	-	-	-	-
Roads and bridges	-	-	-	-	-	-	-	-	-	1,308,701
Liquid fuels	-	-	-	-	-	-	-	-	-	-
Domestic Relations	-	-	-	-	-	-	-	-	-	-
Area Agency on Aging program	-	-	-	-	-	-	-	-	-	-
Offender supervision	-	-	-	-	-	-	-	-	-	-
Inmate welfare	-	-	-	-	-	-	-	-	-	-
Committed:										
Workers' Compensation	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank	-	-	-	-	-	-	-	-	-	-
Assigned:										
2022 budget	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-
Conservation District	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>1,142,703</b>	<b>299,758</b>	<b>230,024</b>	<b>19,708</b>	<b>12,329</b>	<b>27,930</b>	<b>102,165</b>	<b>168,320</b>	<b>1,308,701</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 312,149</b>	<b>\$ 4,167,023</b>	<b>\$ 299,758</b>	<b>\$ 230,024</b>	<b>\$ 187,131</b>	<b>\$ 12,329</b>	<b>\$ 32,406</b>	<b>\$ 102,165</b>	<b>\$ 168,492</b>	<b>\$ 1,322,153</b>

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## COMBINING BALANCE SHEET

### OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2021

(Continued)

Assets	Special Revenue										Health Services Block Grant
	Liquid Fuels	Liquid Fuels Tax	Domestic Relations	Area Agency on Aging	Waste Management	Recreation	HAZMAT	Health Choices	MH/EI/ID	Drug and Alcohol	
Cash and cash equivalents	\$ 678,824	\$ 100,458	\$ 93,098	\$ 1,089,747	\$ 48,392	\$ -	\$ 89,085	\$ 4,440	\$ 515,398	\$ 587,144	\$ 2,945,901
Investments	-	-	-	-	-	-	-	-	-	-	-
Taxes receivable, net of allowance	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable and loans receivable, at estimated realizable value	-	-	-	164,985	49,986	-	75	50,799	-	604	17,355
Lease receivable	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	33,583	121,979	-	-	76,464	-	164,394	49,482	188,519
Due from other governments	-	-	705,579	2,340	188,821	172,734	-	-	6,081	526,904	163,963
Prepays	-	-	-	7,794	-	-	5,871	-	-	-	-
<b>Total Assets</b>	<b>\$ 678,824</b>	<b>\$ 100,458</b>	<b>\$ 832,260</b>	<b>\$ 1,386,845</b>	<b>\$ 287,199</b>	<b>\$ 172,734</b>	<b>\$ 171,495</b>	<b>\$ 55,239</b>	<b>\$ 685,873</b>	<b>\$ 1,164,134</b>	<b>\$ 3,315,738</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>											
<b>Liabilities:</b>											
Accounts payable	\$ -	\$ 798	\$ 2,073	\$ 244,396	\$ 1,963	\$ 78,642	\$ 1,213	\$ 19,091	\$ 215,664	\$ 392,248	\$ 1,348,358
Accrued payroll and payroll taxes	-	10,779	58,367	64,812	1,333	6,285	2,247	13,576	3,749	18,927	36,306
Unearned revenue	-	-	-	32,318	-	-	164,480	-	452,817	53,713	1,876,575
Due to other funds	-	5,740	678,787	120,836	283,903	87,807	3,555	22,572	5,867	699,246	54,499
Due to other governments	-	-	-	-	-	-	-	-	7,776	-	-
<b>Total Liabilities</b>	<b>-</b>	<b>17,317</b>	<b>739,227</b>	<b>462,362</b>	<b>287,199</b>	<b>172,734</b>	<b>171,495</b>	<b>55,239</b>	<b>685,873</b>	<b>1,164,134</b>	<b>3,315,738</b>
<b>Deferred Inflows of Resources:</b>											
Unavailable revenue - loans	-	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - impact fees	-	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance:</b>											
Nonspendable - prepaid items	-	-	-	7,794	-	-	5,871	-	-	-	-
Restricted for:	-	-	-	-	-	-	-	-	-	-	-
Operating reserve	-	-	-	-	-	-	-	-	-	-	-
Agricultural easements	-	-	-	-	-	-	-	-	-	-	-
Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Emergency services	-	-	-	-	-	-	-	-	-	-	-
Unconventional gas well impact fees	-	-	-	-	-	-	-	-	-	-	-
Records improvement/automation	-	-	-	-	-	-	-	-	-	-	-
Central booking	-	-	-	-	-	-	-	-	-	-	-
Roads and bridges	678,824	-	-	-	-	-	-	-	-	-	-
Liquid fuels	-	83,141	-	-	-	-	-	-	-	-	-
Domestic Relations	-	-	93,033	-	-	-	-	-	-	-	-
Area Agency on Aging program	-	-	-	916,689	-	-	-	-	-	-	-
Offender supervision	-	-	-	-	-	-	-	-	-	-	-
Inmate welfare	-	-	-	-	-	-	-	-	-	-	-
Committed:	-	-	-	-	-	-	-	-	-	-	-
Workers' Compensation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank	-	-	-	-	-	-	-	-	-	-	-
Assigned:	-	-	-	-	-	-	-	-	-	-	-
2022 budget	-	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-	-
Conservation District	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	(5,871)	-	-	-	-
<b>Total Fund Balance</b>	<b>678,824</b>	<b>83,141</b>	<b>93,033</b>	<b>924,483</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 678,824</b>	<b>\$ 100,458</b>	<b>\$ 832,260</b>	<b>\$ 1,386,845</b>	<b>\$ 287,199</b>	<b>\$ 172,734</b>	<b>\$ 171,495</b>	<b>\$ 55,239</b>	<b>\$ 685,873</b>	<b>\$ 1,164,134</b>	<b>\$ 3,315,738</b>

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## COMBINING BALANCE SHEET

### OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2021

(Continued)

Assets	Special Revenue										
	Path Transition Age Project	Independent Living	CSBG	Shared Ride Transportation	MATP	Food Program	Welfare to Work	Multimodal Transportation	Local Use Fee	Emergency Shelter Renovation	Offender Supervision
Cash and cash equivalents	\$ 29,200	\$ -	\$ -	\$ 386,608	\$ 737,948	\$ 4,914	\$ 426	\$ 613,191	\$ 3,000,729	\$ -	\$ 705,981
Investments	-	-	-	-	-	-	-	-	-	-	-
Taxes receivable, net of allowance	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable and loans receivable, at estimated realizable value	-	-	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	-	-	-	-	-	-	-	-
Due from other governments	76,948	418,813	-	24,302	-	32,649	-	-	-	574,427	-
Prepays	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<b>\$ 106,148</b>	<b>\$ 418,813</b>	<b>\$ -</b>	<b>\$ 410,910</b>	<b>\$ 737,948</b>	<b>\$ 37,563</b>	<b>\$ 426</b>	<b>\$ 613,191</b>	<b>\$ 3,000,729</b>	<b>\$ 574,427</b>	<b>\$ 705,981</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>											
<b>Liabilities:</b>											
Accounts payable	\$ 103,601	\$ 47,753	\$ -	\$ 57,334	\$ 264,024	\$ 37,563	\$ -	\$ 1,954	\$ -	\$ 572,147	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-	-	2,548	-	-	-
Unearned revenue	-	22,638	-	348,879	150,519	-	426	-	-	-	-
Due to other funds	2,547	345,313	-	4,697	1,416	-	-	7,855	-	2,280	-
Due to other governments	-	3,109	-	-	321,989	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>106,148</b>	<b>418,813</b>	<b>-</b>	<b>410,910</b>	<b>737,948</b>	<b>37,563</b>	<b>426</b>	<b>12,357</b>	<b>-</b>	<b>574,427</b>	<b>-</b>
<b>Deferred Inflows of Resources:</b>											
Unavailable revenue - loans	-	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - impact fees	-	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Fund Balance:</b>											
Nonspendable - prepaid items	-	-	-	-	-	-	-	-	-	-	-
Restricted for:											
Operating reserve	-	-	-	-	-	-	-	-	-	-	-
Agricultural easements	-	-	-	-	-	-	-	-	-	-	-
Capital Reserve	-	-	-	-	-	-	-	-	-	-	-
Emergency services	-	-	-	-	-	-	-	-	-	-	-
Unconventional gas well impact fees	-	-	-	-	-	-	-	-	-	-	-
Records improvement/automation	-	-	-	-	-	-	-	-	-	-	-
Central booking	-	-	-	-	-	-	-	-	-	-	-
Roads and bridges	-	-	-	-	-	-	-	600,834	3,000,729	-	-
Liquid fuels	-	-	-	-	-	-	-	-	-	-	-
Domestic Relations	-	-	-	-	-	-	-	-	-	-	-
Area Agency on Aging program	-	-	-	-	-	-	-	-	-	-	-
Offender supervision	-	-	-	-	-	-	-	-	-	-	705,981
Inmate welfare	-	-	-	-	-	-	-	-	-	-	-
Committed:											
Workmen's compensation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank	-	-	-	-	-	-	-	-	-	-	-
Assigned:											
2022 budget	-	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-	-
Conservation District	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-	-
<b>Total Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600,834</b>	<b>3,000,729</b>	<b>-</b>	<b>705,981</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 106,148</b>	<b>\$ 418,813</b>	<b>\$ -</b>	<b>\$ 410,910</b>	<b>\$ 737,948</b>	<b>\$ 37,563</b>	<b>\$ 426</b>	<b>\$ 613,191</b>	<b>\$ 3,000,729</b>	<b>\$ 574,427</b>	<b>\$ 705,981</b>

(Continued)



# COUNTY OF BUTLER, PENNSYLVANIA

## COMBINING BALANCE SHEET

### OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2021

(Continued)

	Special Revenue		Capital Project					Debt Service		Total Other Governmental Funds
	Inmate Welfare	Total Special Revenue	Demolition	Shared Ride Capital	Affordable Housing	HOME Grant	CDBG	Total Capital Projects	Sinking Fund	
<b>Assets</b>										
Cash and cash equivalents	\$ 1,277,117	\$ 16,817,595	\$ 578,556	\$ 96,385	\$ 635,244	\$ 1	\$ 5	\$ 1,310,191	\$ 38,322	\$ 18,166,108
Investments	-	-	-	-	-	-	-	-	-	-
Taxes receivable, net of allowance	-	186,964	-	-	-	-	-	-	-	186,964
Accounts receivable and loans receivable, at estimated realizable value	319,111	602,945	-	-	372,563	-	-	372,563	151,235	1,126,743
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	858,118	-	-	-	-	-	-	173,112	1,031,230
Due from other governments	-	5,373,561	-	-	-	-	170,605	170,605	-	5,544,166
Prepays	-	47,610	-	-	-	-	-	-	-	47,610
<b>Total Assets</b>	<b>\$ 1,596,228</b>	<b>\$ 23,886,793</b>	<b>\$ 578,556</b>	<b>\$ 96,385</b>	<b>\$ 1,007,807</b>	<b>\$ 1</b>	<b>\$ 170,610</b>	<b>\$ 1,853,359</b>	<b>\$ 362,669</b>	<b>\$ 26,102,821</b>
<b>Liabilities, Deferred Inflows of Resources, and Fund Balance</b>										
<b>Liabilities:</b>										
Accounts payable	\$ 200,082	\$ 3,936,869	\$ 14,815	\$ -	\$ 61,672	\$ -	\$ 134,902	\$ 211,389	\$ -	\$ 4,148,258
Accrued payroll and payroll taxes	-	218,929	-	-	-	-	-	-	-	218,929
Unearned revenue	-	3,628,099	563,741	96,385	520,975	-	-	1,181,101	12,137	4,821,337
Due to other funds	-	2,495,213	-	-	52,597	1	35,708	88,306	350,532	2,934,051
Due to other governments	-	332,874	-	-	-	-	-	-	-	332,874
<b>Total Liabilities</b>	<b>200,082</b>	<b>10,611,984</b>	<b>578,556</b>	<b>96,385</b>	<b>635,244</b>	<b>1</b>	<b>170,610</b>	<b>1,480,796</b>	<b>362,669</b>	<b>12,455,449</b>
<b>Deferred Inflows of Resources:</b>										
Unavailable revenue - loans	-	-	-	-	372,563	-	-	372,563	-	372,563
Unavailable revenue - impact fees	-	2,480,000	-	-	-	-	-	-	-	2,480,000
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
<b>Total Deferred Inflows of Resources</b>	<b>-</b>	<b>2,480,000</b>	<b>-</b>	<b>-</b>	<b>372,563</b>	<b>-</b>	<b>-</b>	<b>372,563</b>	<b>-</b>	<b>2,852,563</b>
<b>Fund Balance:</b>										
Nonspendable - prepaid items	-	47,610	-	-	-	-	-	-	-	47,610
Restricted for:										
Operating reserve	-	-	-	-	-	-	-	-	-	-
Agricultural easement	-	-	-	-	-	-	-	-	-	-
Capital reserve	-	-	-	-	-	-	-	-	-	-
Emergency services	-	-	-	-	-	-	-	-	-	-
Unconventional gas well impact fees	-	1,142,703	-	-	-	-	-	-	-	1,142,703
Records improvement/automation	-	794,252	-	-	-	-	-	-	-	794,252
Central booking	-	32,037	-	-	-	-	-	-	-	32,037
Roads and bridges	-	5,589,088	-	-	-	-	-	-	-	5,589,088
Liquid fuels	-	83,141	-	-	-	-	-	-	-	83,141
Domestic Relations	-	93,033	-	-	-	-	-	-	-	93,033
Area Agency on Aging program	-	916,689	-	-	-	-	-	-	-	916,689
Offender supervision	-	705,981	-	-	-	-	-	-	-	705,981
Inmate welfare	1,396,146	1,396,146	-	-	-	-	-	-	-	1,396,146
Committed:										
Workers' Compensation	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank	-	-	-	-	-	-	-	-	-	-
Assigned:										
2022 budget	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-
Conservation District	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(5,871)	-	-	-	-	-	-	-	(5,871)
<b>Total Fund Balance</b>	<b>1,396,146</b>	<b>10,794,809</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,794,809</b>
<b>Total Liabilities, Deferred Inflows of Resources, and Fund Balance</b>	<b>\$ 1,596,228</b>	<b>\$ 23,886,793</b>	<b>\$ 578,556</b>	<b>\$ 96,385</b>	<b>\$ 1,007,807</b>	<b>\$ 1</b>	<b>\$ 170,610</b>	<b>\$ 1,853,359</b>	<b>\$ 362,669</b>	<b>\$ 26,102,821</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

### OTHER GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2021

	Hotel Tax	Unconventional Gas Impact Fees	County Records Improvement	Recorder Records Improvement	Central Booking	Juvenile Court Restitution	Clerk of Courts Automation Fee	Prothonotary Automation Fee	Register Automation Fee	Highway Bridge Improvement
<b>Revenues:</b>										
Taxes	\$ 1,885,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	1,769,970	-	-	-	-	-	-	-	183,880
Charges for services	-	-	71,902	107,853	136,645	2,159	9,559	8,483	29,620	-
Interest	144	1,991	454	264	237	21	56	149	357	1,874
Other	-	-	-	-	-	-	-	-	-	-
Total revenues	1,885,871	1,771,961	72,356	108,117	136,882	2,180	9,615	8,632	29,977	185,754
<b>Expenditures:</b>										
General government - administration	-	-	67,756	42,269	-	-	-	-	-	-
General government - judicial	-	-	-	-	197,386	3,562	15,971	-	86,157	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works and enterprises	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Conservation and economic development	1,808,790	300,909	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-	85,056
Debt service	-	-	-	-	-	-	-	-	-	-
Total expenditures	1,808,790	300,909	67,756	42,269	197,386	3,562	15,971	-	86,157	85,056
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	77,081	1,471,052	4,600	65,848	(60,504)	(1,382)	(6,356)	8,632	(56,180)	100,698
<b>Other Financing Sources (Uses):</b>										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank - issuance	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	-	-	-	-	-	-
Transfers out	(77,081)	(1,334,077)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(77,081)	(1,334,077)	-	-	-	-	-	-	-	-
<b>Net Change in Fund Balance</b>	-	136,975	4,600	65,848	(60,504)	(1,382)	(6,356)	8,632	(56,180)	100,698
<b>Fund Balance:</b>										
Beginning of year	-	1,005,728	295,158	164,176	80,212	13,711	34,286	93,533	224,500	1,208,003
End of year	\$ -	\$ 1,142,703	\$ 299,758	\$ 230,024	\$ 19,708	\$ 12,329	\$ 27,930	\$ 102,165	\$ 168,320	\$ 1,308,701

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

### OTHER GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

	Special Revenue										
	Liquid Fuels	Liquid Fuels Tax	Domestic Relations	Area Agency on Aging	Waste Management	Recreation	HAZMAT	Health Choices	MH/EI/ID	Drug and Alcohol	Health Services Block Grant
<b>Revenues:</b>											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	99,722	215,099	1,734,551	4,079,615	154,863	329,961	26,760	-	1,378,871	1,946,915	8,020,945
Charges for services	-	-	678	458,252	215,680	120,730	84,694	771,526	-	315,754	30,000
Interest	913	28	160	2,028	118	32	222	86	736	851	4,951
Other	-	854	769	5,186	-	-	-	-	1,111	2,058	101,381
Total revenues	100,635	215,981	1,736,158	4,545,081	370,661	450,723	111,676	771,612	1,380,718	2,265,578	8,157,277
<b>Expenditures:</b>											
General government - administration	-	-	-	-	-	-	-	-	-	-	-
General government - judicial	-	-	2,613,991	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	188,140	-	-	-	-
Public works and enterprises	1,063	137,473	-	-	-	-	-	-	-	-	-
Human services	-	-	-	4,349,438	-	-	-	771,612	1,545,112	2,532,339	8,365,969
Culture and recreation	-	-	-	-	-	299,911	-	-	-	-	-
Conservation and economic development	-	-	-	-	88,883	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital projects	27,987	-	-	130,658	-	401,906	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	29,050	137,473	2,613,991	4,480,096	88,883	701,817	188,140	771,612	1,545,112	2,532,339	8,365,969
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	71,585	78,508	(877,833)	64,985	281,778	(251,094)	(76,464)	-	(164,394)	(266,761)	(208,692)
<b>Other Financing Sources (Uses):</b>											
Sale of capital assets	-	-	3,919	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank - issuance	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	4,633	873,914	121,979	-	251,094	76,464	-	164,394	266,761	208,692
Transfers out	-	-	-	-	(281,778)	-	-	-	-	-	-
Total other financing sources (uses)	-	4,633	877,833	121,979	(281,778)	251,094	76,464	-	164,394	266,761	208,692
<b>Net Change in Fund Balance</b>	71,585	83,141	-	186,964	-	-	-	-	-	-	-
<b>Fund Balance:</b>											
Beginning of year	607,239	-	93,033	737,519	-	-	-	-	-	-	-
End of year	\$ 678,824	\$ 83,141	\$ 93,033	\$ 924,483	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

### OTHER GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

	Special Revenue										
	Path Transition Age Project	Independent Living	CSBG	Shared Ride Transportation	MATP	Food Program	Welfare to Work	Multimodal Transportation	Local Use Fee	Emergency Shelter Renovation	Offender Supervision
<b>Revenues:</b>											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	467,510	479,920	-	499,092	1,611,101	233,720	-	1,054,138	-	978,358	-
Charges for services	-	-	-	25,243	-	-	-	-	1,096,700	-	192,594
Interest	-	31	-	4,480	1,416	45	-	1,015	3,316	-	940
Other	-	-	-	-	-	-	-	-	-	-	-
Total revenues	467,510	479,951	-	528,815	1,612,517	233,765	-	1,055,153	1,100,016	978,358	193,534
<b>Expenditures:</b>											
General government - administration	-	-	-	-	-	-	-	-	-	-	-
General government - judicial	-	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-	-
Public works and enterprises	-	-	-	-	-	-	-	1,110,512	5,966	-	-
Human services	467,510	499,335	-	528,815	1,612,517	233,765	-	-	-	978,358	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-	-
Conservation and economic development	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	48,160	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	467,510	499,335	-	528,815	1,612,517	233,765	-	1,158,672	5,966	978,358	-
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	-	(19,384)	-	-	-	-	-	(103,519)	1,094,050	-	193,534
<b>Other Financing Sources (Uses):</b>											
Sale of capital assets	-	-	-	-	-	-	-	-	-	-	-
Issuance of debt	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank - issuance	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	19,384	-	-	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	-	(22,716)
Total other financing sources (uses)	-	19,384	-	-	-	-	-	-	-	-	(22,716)
<b>Net Change in Fund Balance</b>	-	-	-	-	-	-	-	(103,519)	1,094,050	-	170,818
<b>Fund Balance:</b>											
Beginning of year	-	-	-	-	-	-	-	704,353	1,906,679	-	535,163
End of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 600,834	\$ 3,000,729	\$ -	\$ 705,981

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE

### OTHER GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

	Special Revenue						Debt Service		Total Other Governmental Funds	
	Inmate Welfare	Total Special Revenue	Demolition	Shared Ride Capital	Affordable Housing	HOME Grant	CDBG	Total Capital Projects	Sinking Fund	
<b>Revenues:</b>										
Taxes	\$ -	\$ 1,885,727	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,885,727
Intergovernmental	-	25,264,991	-	686,736	-	249,937	852,544	1,789,217	-	27,054,208
Charges for services	2,305,553	5,983,625	37,896	-	349,669	-	-	387,565	-	6,371,190
Interest	2,169	29,084	671	216	974	-	-	1,861	-	30,945
Other	-	111,359	-	-	-	-	-	-	-	111,359
Total revenues	2,307,722	33,274,786	38,567	686,952	350,643	249,937	852,544	2,178,643	-	35,453,429
<b>Expenditures:</b>										
General government - administration	-	110,025	-	-	-	-	-	-	-	110,025
General government - judicial	-	2,917,067	-	-	-	-	-	-	-	2,917,067
Public safety	1,875,951	2,064,091	-	-	-	-	-	-	-	2,064,091
Public works and enterprises	-	1,255,014	-	-	-	-	111,940	111,940	-	1,366,954
Human services	-	21,884,770	-	-	-	-	-	-	-	21,884,770
Culture and recreation	-	299,911	-	-	-	-	-	-	-	299,911
Conservation and economic development	-	2,198,582	-	-	7,625	15,689	70,818	94,132	-	2,292,714
Other	-	-	-	-	-	-	-	-	-	-
Capital projects	180,884	874,651	38,567	696,035	290,421	234,248	669,786	1,929,057	-	2,803,708
Debt service	-	-	-	-	-	-	-	-	242,457	242,457
Total expenditures	2,056,835	31,604,111	38,567	696,035	298,046	249,937	852,544	2,135,129	242,457	33,981,697
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	250,887	1,670,675	-	(9,083)	52,597	-	-	43,514	(242,457)	1,471,732
<b>Other Financing Sources (Uses):</b>										
Sale of capital assets	-	3,919	-	9,083	-	-	-	9,083	-	13,002
Issuance of debt	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank - issuance	-	-	-	-	-	-	-	-	-	-
Transfers in	-	1,987,315	-	-	-	-	-	-	242,457	2,229,772
Transfers out	-	(1,715,652)	-	-	(52,597)	-	-	(52,597)	-	(1,768,249)
Total other financing sources (uses)	-	275,582	-	9,083	(52,597)	-	-	(43,514)	242,457	474,525
<b>Net Change in Fund Balance</b>	250,887	1,946,257	-	-	-	-	-	-	-	1,946,257
<b>Fund Balance:</b>										
Beginning of year	1,145,259	8,848,552	-	-	-	-	-	-	-	8,848,552
End of year	\$ 1,396,146	\$ 10,794,809	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,794,809

(Concluded)

## **CUSTODIAL FUNDS**

Custodial funds account for the activities of the elected officers (Clerk of Courts, District Courts, Prothonotary, Recorder of Deeds, Register of Wills, Sheriff, and Treasurer) and other County offices (Commissary, Domestic Relations, and Tax Claim) that are subsequently disbursed to the County, other governments, or individuals for whom it was collected.

# COUNTY OF BUTLER, PENNSYLVANIA

## COMBINING STATEMENT OF FIDUCIARY NET POSITION

### ALL CUSTODIAL FUNDS

DECEMBER 31, 2021

	Clerk of Courts	Commissary	District Justice Courts	Domestic Relations	Prothonotary	Recorder of Deeds	Register of Wills	Sheriff	Tax Claim	Treasurer	Total
<b>Assets</b>											
Cash and cash equivalents	\$ 335,185	\$ 244,577	\$ 134,017	\$ 18,097	\$ 606,658	\$ 1,811,025	\$ 4,943	\$ 398,490	\$ 840,868	\$ 504	\$ 4,394,364
Investments:											
Money markets	-	-	-	-	-	-	-	-	-	-	-
Bond mutual funds	-	-	-	-	-	-	-	-	-	-	-
International equity funds	-	-	-	-	-	-	-	-	-	-	-
Domestic equity funds	-	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable - at estimated realizable value	-	-	-	-	-	-	-	-	53,328	-	53,328
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Assets</b>	<u>\$ 335,185</u>	<u>\$ 244,577</u>	<u>\$ 134,017</u>	<u>\$ 18,097</u>	<u>\$ 606,658</u>	<u>\$ 1,811,025</u>	<u>\$ 4,943</u>	<u>\$ 398,490</u>	<u>\$ 894,196</u>	<u>\$ 504</u>	<u>\$ 4,447,692</u>
<b>Liabilities</b>											
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,418	\$ -	\$ 10,418
Due to other governments	72,337	-	41,475	18,097	-	1,759,055	3,943	5,537	883,778	495	2,784,717
Escrow liability	262,848	244,577	92,542	-	-	51,970	1,000	392,953	-	9	1,045,899
Other unreconciled liability	-	-	-	-	606,658	-	-	-	-	-	606,658
<b>Total Liabilities</b>	<u>335,185</u>	<u>244,577</u>	<u>134,017</u>	<u>18,097</u>	<u>606,658</u>	<u>1,811,025</u>	<u>4,943</u>	<u>398,490</u>	<u>894,196</u>	<u>504</u>	<u>4,447,692</u>
<b>Net Position</b>											
<b>Net Position Restricted for Fiduciary Funds</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

# COUNTY OF BUTLER, PENNSYLVANIA

## COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

### ALL CUSTODIAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2021

	Clerk of Courts	Commissary	District Justice Courts	Domestic Relations	Prothonotary	Recorder of Deeds	Register of Wills	Sheriff	Tax Claim	Treasurer	Total
<b>Additions:</b>											
Contributions:											
County	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee	-	-	-	-	-	-	-	-	-	-	-
Total contributions	-	-	-	-	-	-	-	-	-	-	-
Investment income (loss):											
Net depreciation in fair value of investments	-	-	-	-	-	-	-	-	-	-	-
Interest and dividends and other income	-	-	-	-	-	-	-	-	-	-	-
Total investment income (loss)	-	-	-	-	-	-	-	-	-	-	-
Investment expense	-	-	-	-	-	-	-	-	-	-	-
Net investment income (loss)	-	-	-	-	-	-	-	-	-	-	-
Receipts:											
Clerk of Courts	2,064,307	-	-	-	-	-	-	-	-	-	2,064,307
Commissary	-	165,541	-	-	-	-	-	-	-	-	165,541
District Courts	-	-	2,647,047	-	-	-	-	-	-	-	2,647,047
Domestic Relations	-	-	-	488,745	-	-	-	-	-	-	488,745
Prothonotary	-	-	-	-	826,058	-	-	-	-	-	826,058
Recorder of Deeds	-	-	-	-	-	18,000,030	-	-	-	-	18,000,030
Register of Wills	-	-	-	-	-	-	58,919	-	-	-	58,919
Sheriff	-	-	-	-	-	-	-	2,271,070	-	-	2,271,070
Tax Claim	-	-	-	-	-	-	-	-	5,406,645	-	5,406,645
Treasurer	-	-	-	-	-	-	-	-	-	389,684	389,684
Total receipts	2,064,307	165,541	2,647,047	488,745	826,058	18,000,030	58,919	2,271,070	5,406,645	389,684	32,318,046
Total additions	2,064,307	165,541	2,647,047	488,745	826,058	18,000,030	58,919	2,271,070	5,406,645	389,684	32,318,046
<b>Deductions:</b>											
Benefits and refunds paid to plan members and beneficiaries	-	-	-	-	-	-	-	-	-	-	-
Administrative expense	-	-	-	-	-	-	-	-	-	-	-
Fiduciary liability insurance	-	-	-	-	-	-	-	-	-	-	-
Disbursements:											
Payments to other governments	1,082,363	-	2,081,166	488,745	107,355	17,562,409	57,919	34,529	5,406,645	385,131	27,206,262
Escrow payments	981,944	165,541	483,990	-	249,689	437,621	1,000	2,236,541	-	4,553	4,560,879
Other disbursements	-	-	81,891	-	469,014	-	-	-	-	-	550,905
Total disbursements	2,064,307	165,541	2,647,047	488,745	826,058	18,000,030	58,919	2,271,070	5,406,645	389,684	32,318,046
Total deductions	2,064,307	165,541	2,647,047	488,745	826,058	18,000,030	58,919	2,271,070	5,406,645	389,684	32,318,046
Decrease in Net Position	-	-	-	-	-	-	-	-	-	-	-
<b>Net Position</b>											
Beginning of year	-	-	-	-	-	-	-	-	-	-	-
End of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE – BUDGET AND ACTUAL**

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2021

		Budgeted Amounts			Variance with	Variance with
		Original	Final	Actual	Original Budget	Final Budget
Revenues:						
Marcellus Shale						
Transfer from Marcellus Shale	01013592 09037	\$ 1,570,402	\$ 1,570,402	\$ 39,679	\$ (1,530,723)	\$ (1,530,723)
Subtotal		1,570,402	1,570,402	39,679	(1,530,723)	(1,530,723)
C.R.B.G.						
Transfer from C.R.B.G.	01019592 09041	-	-	11,608,474	11,608,474	11,608,474
Subtotal		-	-	11,608,474	11,608,474	11,608,474
Election Bureau						
Election Bureau	01020441 04000	200	200	12,094	11,894	11,894
Subtotal		200	200	12,094	11,894	11,894
Assessment						
Assessment	01060441 04001	80,000	108,000	108,419	28,419	419
Act 1 Homestead	010654410 04001	10,800	10,800	-	(10,800)	(10,800)
Subtotal		90,800	118,800	108,419	17,619	(10,381)
Mapping						
Maps/Mapping Department	01070441 04002	7,000	7,000	15,880	8,880	8,880
Copies	01070441 04039	1,500	1,500	550	(950)	(950)
Subtotal		8,500	8,500	16,430	7,930	7,930
Tax Collectors						
Current Real Estate - General	01080411 03000	39,689,246	39,689,246	40,549,370	860,124	860,124
Current Real Estate - BC3	01080411 03001	5,388,254	5,388,254	5,505,211	116,957	116,957
Current Real Estate - Debt Service	01080411 03002	5,640,012	5,640,012	5,763,788	123,776	123,776
Subtotal		50,717,512	50,717,512	51,818,369	1,100,857	1,100,857
Payment in Lieu of Taxes						
Public Utility Act	01081432 01004	48,800	48,800	52,603	3,803	3,803
Payment in Lieu of Taxes	01081432 01005	185,000	185,000	180,989	(4,011)	(4,011)
State Game Lands	01081432 01006	13,103	13,103	13,103	-	-
State Equalization	01081432 01007	500	500	870	370	370
Subtotal		247,403	247,403	247,565	162	162

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts			Variance with	Variance with
		Original	Final	Actual	Original Budget	Final Budget
Revenues: (Continued)						
Hotel Tax						
Transfer from Hotel Tax	01082592 09002	50,150	50,150	77,081	26,931	26,931
Subtotal		50,150	50,150	77,081	26,931	26,931
Tax Claim						
Tax Claim Bureau	01100441 04004	50,000	50,000	59,340	9,340	9,340
Registration Fee	01100441 04207	-	-	800	800	800
Transfer from Tax Claim	01100592 09003	2,150,000	2,150,000	1,885,505	(264,495)	(264,495)
Subtotal		2,200,000	2,200,000	1,945,645	(254,355)	(254,355)
Treasurer						
Bingo Licenses	01110420 04009	3,700	3,700	3,509	(191)	(191)
Small Games of Chance	01110420 04011	30,000	30,000	30,050	50	50
Bureau of Dog Law Enforcement	01110432 01008	11,000	11,000	9,760	(1,240)	(1,240)
Treasurer - Commissions	01110441 04008	47,000	47,000	49,608	2,608	2,608
NSF Fee	01110441 04012	500	500	770	270	270
License Administration	01110441 04056	15,000	15,000	11,095	(3,905)	(3,905)
Tax Certification	01110441 04169	1,400	1,400	2,975	1,575	1,575
Overpayment-Underpayment	01110441 04171	-	-	46	46	46
Interest	01110461 06000	200	200	570	370	370
Subtotal		108,800	108,800	108,383	(417)	(417)
Recorder of Deeds						
Recorder - Fees	01150441 04013	600,000	600,000	863,433	263,433	263,433
Recorder - Commissions	01150441 04014	300,000	300,000	489,544	189,544	189,544
Recorder - Copy Fees	01150441 04015	30,000	30,000	9,658	(20,342)	(20,342)
Recorder - UCC Fees	01150441 04018	20,000	20,000	41,707	21,707	21,707
Interest	01150461 06000	1,500	1,500	363	(1,137)	(1,137)
Subtotal		951,500	951,500	1,404,705	453,205	453,205

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Affordable Housing</u>						
Transfer from Affordable Housing	01151592 09017	45,000	45,000	52,597	7,597	7,597
<b>Subtotal</b>		<b>45,000</b>	<b>45,000</b>	<b>52,597</b>	<b>7,597</b>	<b>7,597</b>
<u>Planning</u>						
SWPAC - PennDOT Grant	01190432 01011	17,252	17,252	17,252	-	-
Subdivision Land Development	01190441 04024	35,000	35,000	30,550	(4,450)	(4,450)
<b>Subtotal</b>		<b>52,252</b>	<b>52,252</b>	<b>47,802</b>	<b>(4,450)</b>	<b>(4,450)</b>
<u>Solid Waste</u>						
Transfer from Waste Management	01200592 09006	217,466	217,466	281,778	64,312	64,312
<b>Subtotal</b>		<b>217,466</b>	<b>217,466</b>	<b>281,778</b>	<b>64,312</b>	<b>64,312</b>
<u>Mailroom</u>						
Printing and Mailing	01240441 04033	40,000	40,000	34,470	(5,530)	(5,530)
<b>Subtotal</b>		<b>40,000</b>	<b>40,000</b>	<b>34,470</b>	<b>(5,530)</b>	<b>(5,530)</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Court Administration</u>						
Court Reimbursement	01270432 01020	300,000	300,000	286,269	(13,731)	(13,731)
Act 24 Guardianship	01270432 01022	25,000	25,000	13,449	(11,551)	(11,551)
Credit Counseling Fee	01270442 04184	39,000	39,000	-	(39,000)	(39,000)
Court Transcript Revenue	01270442 04194	15,000	15,000	15,333	333	333
<b>Subtotal</b>		<b>379,000</b>	<b>379,000</b>	<b>315,051</b>	<b>(63,949)</b>	<b>(63,949)</b>
<u>Custody Conciliator</u>						
Custody Hearing Fees	01271442 04037	50,000	50,000	49,140	(860)	(860)
Non TITLE IV D Refunds	01271594 07005	-	-	99	99	99
<b>Subtotal</b>		<b>50,000</b>	<b>50,000</b>	<b>49,239</b>	<b>(761)</b>	<b>(761)</b>
<u>Jury Reimbursement</u>						
Jury Reimbursement	01278432 01021	500	500	-	(500)	(500)
<b>Subtotal</b>		<b>500</b>	<b>500</b>	<b>-</b>	<b>(500)</b>	<b>(500)</b>
<u>District Judges</u>						
MDJ - Evans City	01280442 04043	70,000	70,000	52,405	(17,595)	(17,595)
MDJ - Cranberry	01285442 04044	95,000	95,000	68,701	(26,299)	(26,299)
MDJ - Saxonburg	01290442 04045	54,000	54,000	54,447	447	447
MDJ - Chicora	0130042 04046	60,000	60,000	47,128	(12,872)	(12,872)
MDJ - Butler Township	01310442 04047	48,000	48,000	45,649	(2,351)	(2,351)
MDJ - Butler City	01315442 04048	92,000	92,000	96,798	4,798	4,798
MDJ - Slippery Rock	01320442 04049	94,000	94,000	76,766	(17,234)	(17,234)
<b>Subtotal</b>		<b>513,000</b>	<b>513,000</b>	<b>441,894</b>	<b>(71,106)</b>	<b>(71,106)</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

			Budgeted Amounts		Actual	Variance with	Variance with
			Original	Final		Original Budget	Final Budget
Revenues: (Continued)							
Law Library							
Law Library	01330442	04051	860	860	-	(860)	(860)
Subtotal			860	860	-	(860)	(860)
Clerk of Courts							
Administration Collection	01340442	04056	-	-	1,274	1,274	1,274
Electronic Monitoring Admin	01340442	04059	-	-	19	19	19
Overpayment/Underpayment	01340442	04171	-	-	312	312	312
DUI Fines	01340450	04055	60,000	67,700	75,472	15,472	7,772
Costs/Fines/Fees	01340450	04057	700,000	700,000	683,684	(16,316)	(16,316)
Community Service Fees	01340450	04060	5,000	5,000	5,251	251	251
Expungement Filing Fees	01340450	04195	1,800	1,800	2,310	510	510
Interest	01340461	06000	250	250	279	29	29
Substance Abuse Education Fines	01341450	04061	56,000	56,000	52,871	(3,129)	(3,129)
Subtotal			823,050	830,750	821,472	(1,578)	(9,278)

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Coroner</u>						
Vital Statistics	01350432 01208	20,000	20,000	-	(20,000)	(20,000)
EDRS Bridge Connection	01350432 01284	-	-	5,000	5,000	5,000
Coroner - Fees	01350442 04062	42,000	42,000	66,750	24,750	24,750
<b>Subtotal</b>		<b>62,000</b>	<b>62,000</b>	<b>71,750</b>	<b>9,750</b>	<b>9,750</b>
<u>District Attorney</u>						
District Attorney Reimbursement	01360432 01200	118,500	118,500	120,682	2,182	2,182
District Attorney - Fees	01360442 04063	15,000	15,000	18,436	3,436	3,436
Investigative Fund Reimbursement	01360442 07007	1,500	1,500	-	(1,500)	(1,500)
Expungement Filing Fee	01360450 04196	3,000	3,000	2,310	(690)	(690)
Forfeited Property	01360452 07006	100,000	100,000	100,009	9	9
DUI Checkpoint Grant	01364432 20616	25,000	75,000	74,650	49,650	(350)
VOICE - STOP Grant	01368432 16588	62,805	62,805	62,500	(305)	(305)
<b>Subtotal</b>		<b>325,805</b>	<b>375,805</b>	<b>378,587</b>	<b>52,782</b>	<b>2,782</b>
<u>Prothonotary</u>						
Prothonotary - Commissions	01370442 04065	10,000	10,000	2,001	(7,999)	(7,999)
Prothonotary - Fees	01370442 04066	380,000	380,000	348,762	(31,238)	(31,238)
<b>Subtotal</b>		<b>390,000</b>	<b>390,000</b>	<b>350,763</b>	<b>(39,237)</b>	<b>(39,237)</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

				Budgeted Amounts			Variance with	Variance with
				Original	Final	Actual	Original Budget	Final Budget
Revenues: (Continued)								
Register of Wills								
Register - Commissions	01380442	04069		80,000	80,000	112,643	32,643	32,643
Register - Fees	01380442	04071		275,000	275,000	308,971	33,971	33,971
Orphan's Court Fees	01380442	04075		75,000	75,000	77,524	2,524	2,524
Counseling Fees	01380442	04076		200	200	150	(50)	(50)
R.O.W. Counseling Interest	01380461	06004		100	100	32	(68)	(68)
Subtotal				430,300	430,300	499,320	69,020	69,020
Sheriff								
Sheriff - Fees	01390442	04077		315,000	315,000	293,884	(21,116)	(21,116)
DRO Reimbursements	01390442	07008		8,000	8,000	1,769	(6,231)	(6,231)
Federal Transports Revenue	01390442	07035		6,000	6,000	38,735	32,735	32,735
Interest	01390461	06000		3,000	3,000	664	(2,336)	(2,336)
Donations	01390467	07002		1,000	35,000	28,857	27,857	(6,143)
Subtotal				333,000	367,000	363,909	30,909	(3,091)
Prison								
Work Release	01402444	04078		4,000	4,000	-	(4,000)	(4,000)
Housing	01402444	04079		1,007,400	1,757,400	6,463,805	5,456,405	4,706,405
Medical Visits	01402444	04080		10,000	10,000	2,705	(7,295)	(7,295)
Social Security	01402444	04167		15,000	15,000	9,200	(5,800)	(5,800)
Booking Fee	01402444	04182		35,000	35,000	27,046	(7,954)	(7,954)
Misconduct Hearings	01402444	04185		750	750	862	112	112
Subtotal				1,072,150	1,822,150	6,503,618	5,431,468	4,681,468



# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<b>Revenues: (Continued)</b>						
<b>Adult Probation</b>						
Supervision Grant	01410432 01032	130,000	130,000	104,384	(25,616)	(25,616)
Adult Probation - Grant-In-Aid	01410432 01033	110,000	110,000	116,422	6,422	6,422
Electronic Monitor Fees	01410444 04082	420,000	420,000	369,469	(50,531)	(50,531)
SCRAM Fees	01410444 04158	10,000	10,000	23,182	13,182	13,182
CRN Assessment Fees	01410444 04205	80,000	80,000	59,554	(20,446)	(20,446)
<b>Subtotal</b>		<b>750,000</b>	<b>750,000</b>	<b>673,011</b>	<b>(76,989)</b>	<b>(76,989)</b>
<b>Drug Screening</b>						
Drug Screening	01412444 04084	300	300	412	112	112
<b>Subtotal</b>		<b>300</b>	<b>300</b>	<b>412</b>	<b>112</b>	<b>112</b>
<b>Juvenile Probation</b>						
J.C.J.C. Grant	01420432 01035	257,000	257,000	294,646	37,646	37,646
J.C.J.C. Training	01420432 01036	7,000	7,000	6,304	(696)	(696)
Title IV-E	01420432 93658	-	-	15,193	15,193	15,193
<b>Subtotal</b>		<b>264,000</b>	<b>264,000</b>	<b>316,143</b>	<b>52,143</b>	<b>52,143</b>
<b>Emergency Management Agency</b>						
Emergency Management	01440432 97042	95,000	95,000	112,920	17,920	17,920
FEMA - Disaster Assistance	01440432 97036	-	705,000	699,930	699,930	(5,070)
<b>Subtotal</b>		<b>95,000</b>	<b>800,000</b>	<b>812,850</b>	<b>717,850</b>	<b>12,850</b>
<b>Hazard Mitigation</b>						
Hazard Mitigation	01447432 97047	-	45,000	-	-	(45,000)
<b>Subtotal</b>		<b>-</b>	<b>45,000</b>	<b>-</b>	<b>-</b>	<b>(45,000)</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

			Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
			Original	Final			
<u>Revenues: (Continued)</u>							
<u>Radiation Emergency</u>							
Radiation Emergency	01449432	01045	6,977	9,977	10,925	3,948	948
<b>Subtotal</b>			<b>6,977</b>	<b>9,977</b>	<b>10,925</b>	<b>3,948</b>	<b>948</b>
<u>Alameda Park/Pool</u>							
Shelter Reservations	01510447	04096	40,000	40,000	48,950	8,950	8,950
Diamond Park Permit	01510447	04201	1,000	1,000	549	(451)	(451)
Alameda Park Permit	01510447	04202	500	500	500	-	-
Rental Revenue/DEK Hockey	01510447	05010	20,000	20,000	14,850	(5,150)	(5,150)
Concessions	01520447	04097	46,000	46,000	24,627	(21,373)	(21,373)
Pool Rental/Locker Income	01520447	04098	12,000	12,000	5,567	(6,433)	(6,433)
Swim Team	01520447	04099	3,500	3,500	-	(3,500)	(3,500)
Pool Admissions	01520447	04100	110,000	110,000	69,510	(40,490)	(40,490)
Swim Lessons	01520447	04101	15,000	15,000	-	(15,000)	(15,000)
Pool Passes	01520447	04102	38,000	38,000	11,191	(26,809)	(26,809)
Pool Program Fees	01520447	04166	3,500	3,500	1,260	(2,240)	(2,240)
Miscellaneous Revenue	01520447	05000	500	500	207	(293)	(293)
<b>Subtotal</b>			<b>290,000</b>	<b>290,000</b>	<b>177,211</b>	<b>(112,789)</b>	<b>(112,789)</b>
<u>Interest</u>							
Interest	01610461	06000	54,000	54,000	38,838	(15,162)	(15,162)
<b>Subtotal</b>			<b>54,000</b>	<b>54,000</b>	<b>38,838</b>	<b>(15,162)</b>	<b>(15,162)</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

			Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
			Original	Final			
<u>Revenues: (Continued)</u>							
<u>Miscellaneous</u>							
Land Use Allowance	01640462 04118		3,255	3,255	3,255	-	-
Building and Equipment Allowance	01640462 04119		499,415	499,415	509,379	9,964	9,964
Marcellus Shale Royalties	01640462 04188		41,215	41,215	145,193	103,978	103,978
Donations	01640467 07002		500	500	1,152	652	652
Miscellaneous Revenue	01640469 05000		7,368	7,368	29,428	22,060	22,060
Parking Fees	01640469 05009		11,400	11,400	11,400	-	-
Donations	01640469 07002		100	100	-	(100)	(100)
Cost Allocation Plan	01640594 07017		900,000	900,000	877,770	(22,230)	(22,230)
Miscellaneous Refund	01640594 07028		100	100	150,027	149,927	149,927
<b>Subtotal</b>			<b>1,463,353</b>	<b>1,463,353</b>	<b>1,727,604</b>	<b>264,251</b>	<b>264,251</b>
<u>Food Program</u>							
Restitution	01806594 07001		-	-	95	95	95
<b>Subtotal</b>			<b>-</b>	<b>-</b>	<b>95</b>	<b>95</b>	<b>95</b>
<u>Drug &amp; Alcohol Administrative</u>							
D & A DUI Match	01880446 04133		80,000	80,000	75,472	(4,528)	(4,528)
<b>Subtotal</b>			<b>80,000</b>	<b>80,000</b>	<b>75,472</b>	<b>(4,528)</b>	<b>(4,528)</b>
<u>Prior Year</u>							
Prior Year Fund Balance Carryover	01000400 00000		6,000,913	6,000,913	-	(6,000,913)	(6,000,913)
<b>Subtotal</b>			<b>6,000,913</b>	<b>6,000,913</b>	<b>-</b>	<b>(6,000,913)</b>	<b>(6,000,913)</b>
<b>Grand Total General Fund Revenues</b>			<b>\$ 69,684,193</b>	<b>\$ 71,306,893</b>	<b>\$ 81,431,655</b>	<b>\$ 11,747,462</b>	<b>\$ 10,124,762</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - REVENUES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

	Budgeted Amounts			Variance with	Variance with
	Original	Final	Actual	Original Budget	Final Budget
<b><u>Reconciliation to General Fund Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance- Budget and Actual, which includes: Operating Reserve, Workers' Compensation, Tax Claim, and Agricultural Easements:</u></b>					
<b>Grand Total General Fund Revenues:</b>	<b>\$ 69,684,193</b>	<b>\$ 71,306,893</b>	<b>\$ 81,431,655</b>	<b>\$ 11,747,462</b>	<b>\$ 10,124,762</b>
Operating Reserve	1,200	1,200	1,961	761	761
Workers' Compensation	26,584	26,584	(4,702)	(31,286)	(31,286)
Tax Claim	2,270,000	2,270,000	2,005,711	(264,289)	(264,289)
Agricultural Conservation	132,479	92,479	58,469	(74,010)	(34,010)
<b>Less: Prior Year Fund Balance Carryover:</b>					
General Fund	6,000,913	6,000,913	-	(6,000,913)	(6,000,913)
<b>Less: Elimination of Interfund Transfers:</b>					
Tax Claim	2,150,000	2,150,000	1,885,505	(264,495)	(264,495)
<b>Grand Total As Reported on page III-8</b>	<b>\$ 63,963,543</b>	<b>\$ 65,546,243</b>	<b>\$ 81,607,589</b>	<b>\$ 17,644,046</b>	<b>\$ 16,061,346</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

			Budgeted Amounts			Variance with	Variance with
			Original	Final	Actual	Original Budget	Final Budget
Expenditures:							
Commissioners							
Department Head Salary	010106	0100	\$ 282,015	\$ 282,015	\$ 282,016	\$ (1)	\$ (1)
Staff Salary	010106	0300	172,903	172,903	171,441	1,462	1,462
Social Security	010106	0802	34,802	34,802	34,112	690	690
Retirement	010106	0804	96,190	96,190	96,874	(684)	(684)
Medical/Presc/Dental	010106	0807	97,597	107,853	113,576	(15,979)	(5,723)
Vision/Life Insurance	010106	0809	1,308	1,308	1,352	(44)	(44)
Contracted Services	010107	1000	35,500	57,790	57,789	(22,289)	1
Advertising	010107	2700	5,000	5,000	4,146	854	854
Materials and Supplies	010107	3000	4,000	4,000	3,859	141	141
Travel and Transportation	010107	4100	10,000	10,000	4,982	5,018	5,018
Equipment Maintenance and Rental	010107	4500	5,000	5,000	4,646	354	354
Association Dues	010107	6100	30,000	30,000	28,240	1,760	1,760
Other Miscellaneous Costs	010107	8004	5,000	5,000	276	4,724	4,724
Subtotal			779,315	811,861	803,309	(23,994)	8,552
Election Bureau							
Department Head Salary	010206	0100	63,294	63,294	67,214	(3,920)	(3,920)
Staff Salary	010206	0300	129,918	129,918	117,134	12,784	12,784
Overtime	010206	0399	20,000	20,000	22,402	(2,402)	(2,402)
Social Security	010206	0802	16,311	16,311	15,731	580	580
Retirement	010206	0804	41,419	41,419	42,631	(1,212)	(1,212)
Medical/Prescription/Dental	010206	0807	16,982	17,010	1,998	14,984	15,012
Vision/Life Insurance	010206	0809	370	370	248	122	122
Advertising	010207	2700	1,250	1,250	-	1,250	1,250
Materials and Supplies	010207	3000	12,500	9,622	9,581	2,919	41
Training and Staff Development	010207	4000	1,500	1,500	-	1,500	1,500
Travel and Transportation	010207	4100	2,000	2,000	1,839	161	161
Rentals/Leases/Copier/Haulers	010207	4500	10,000	10,000	7,139	2,861	2,861
Subtotal			315,544	312,694	285,917	29,627	26,777

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Election Bureau Board</u>						
Election Official Salaries	010216 0100	222,120	222,120	221,791	329	329
Return Board Salary	010216 0301	3,000	3,000	1,194	1,806	1,806
Contracted Services	0110217 1000	50,000	50,000	48,683	1,317	1,317
Rent/Occupancy Costs	010217 2200	8,500	8,500	4,275	4,225	4,225
Audio File & Onsite Support	010217 2600	32,500	32,500	44,976	(12,476)	(12,476)
Ballot Printing	010217 2601	65,000	65,000	64,983	17	17
Advertising	010217 2700	5,000	5,000	2,322	2,678	2,678
Material & Supplies	010217 3000	52,500	52,500	23,915	28,585	28,585
Training & Staff Development	010217 4000	9,500	9,500	5,585	3,915	3,915
Travel & Transportation	010217 4100	10,000	10,000	13,462	(3,462)	(3,462)
Equipment Maintenance & Rental	010217 4500	75,000	75,000	91,955	(16,955)	(16,955)
<b>Subtotal</b>		<b>533,120</b>	<b>533,120</b>	<b>523,141</b>	<b>9,979</b>	<b>9,979</b>
<u>Special Election</u>						
Staff Salary	010236 0300	13,000	13,000	14,678	(1,678)	(1,678)
Overtime	010236 0399	1,000	1,000	1,283	(283)	(283)
Social Security	010236 0802	1,071	1,071	1,185	(114)	(114)
Retirement	010236 0804	3,080	3,080	-	3,080	3,080
Medical/Prescription/Dental	010236 0807	4,000	4,000	5,175	(1,175)	(1,175)
Vision/Life Insurance	010236 0809	55	55	67	(12)	(12)
<b>Subtotal</b>		<b>22,206</b>	<b>22,206</b>	<b>22,388</b>	<b>(182)</b>	<b>(182)</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Controller</u>						
Department Head Salary	010306 0100	86,671	86,671	87,083	(412)	(412)
Solicitor Salary	010306 0200	6,000	6,000	-	6,000	6,000
Staff Salaries	010306 0300	458,763	458,763	468,285	(9,522)	(9,522)
Social Security	010306 0802	41,955	41,955	41,704	251	251
Retirement	010306 0804	120,656	120,656	113,655	7,001	7,001
Medical/Prescription/Dental	010306 0807	130,824	137,469	127,328	3,496	10,141
Vision/Life Insurance	010306 0809	1,320	1,320	1,622	(302)	(302)
Contracted Services	010307 1000	-	-	400	(400)	(400)
Audit Contracts	010307 1001	38,000	38,000	30,774	7,226	7,226
Advertising	010307 2700	1,500	1,500	1,770	(270)	(270)
Materials and Supplies	010307 3000	3,000	3,000	2,323	677	677
Training and Staff Development	010307 4000	5,200	5,200	3,295	1,905	1,905
Travel and Transportation	010307 4100	1,000	1,000	-	1,000	1,000
Equipment Maintenance and Rental	010307 4500	4,500	4,500	4,886	(386)	(386)
Association Dues	010307 6100	2,040	2,040	1,955	85	85
<b>Subtotal</b>		<b>901,429</b>	<b>908,074</b>	<b>885,080</b>	<b>16,349</b>	<b>22,994</b>
<u>Single Audit</u>						
Single Audit	010407 1002	85,000	85,000	86,593	(1,593)	(1,593)
<b>Subtotal</b>		<b>85,000</b>	<b>85,000</b>	<b>86,593</b>	<b>(1,593)</b>	<b>(1,593)</b>
<u>Budget</u>						
Staff Salary	010506 0300	156,632	156,632	156,266	366	366
Social Security	010506 0802	11,983	11,983	11,755	228	228
Retirement	010506 0804	34,459	34,459	34,527	(68)	(68)
Medical/Prescription/Dental	010506 0807	29,177	29,263	29,263	(86)	-
Vision/Life Insurance	010506 0809	376	376	375	1	1
Materials and Supplies	010507 3000	270	270	65	205	205
Travel and Transportation	010507 4100	200	200	-	200	200
Association Dues	010507 6100	100	100	-	100	100
<b>Subtotal</b>		<b>233,197</b>	<b>233,283</b>	<b>232,251</b>	<b>946</b>	<b>1,032</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Assessment</u>						
Department Head Salary	010606 0100	77,512	35,512	33,355	44,157	2,157
Staff Salaries	010606 0300	394,418	464,418	438,773	(44,355)	25,645
Overtime	010606 0399	-	-	4,119	(4,119)	(4,119)
Social Security	010606 0802	36,105	36,105	35,151	954	954
Uniform Benefits	010606 0803	800	800	800	-	-
Retirement	010606 0804	103,824	103,824	101,908	1,916	1,916
Medical/Prescription/Dental	010606 0807	167,912	161,337	161,269	6,643	68
Vision/Life Insurance	010606 0809	2,007	2,007	1,905	102	102
Contracted Services	010607 1000	100,000	118,000	134,707	(34,707)	(16,707)
Contracted Appraisals	010607 1003	30,000	30,000	41,175	(11,175)	(11,175)
Appeal Board	010607 1013	6,000	6,000	3,825	2,175	2,175
Materials and Supplies	010607 3000	30,000	30,000	10,571	19,429	19,429
Training and Staff Development	010607 4000	12,000	12,000	-	12,000	12,000
Travel and Transportation	010607 4100	12,000	12,000	3,575	8,425	8,425
Equipment Maintenance and Rental	010607 4500	156,000	156,000	159,806	(3,806)	(3,806)
Association Dues	010607 6100	2,020	2,020	1,725	295	295
<b>Subtotal</b>		<b>1,130,598</b>	<b>1,170,023</b>	<b>1,132,664</b>	<b>(2,066)</b>	<b>37,359</b>
<u>Homestead Grant - DCED</u>						
Postage	010657 2500	2,000	2,000	2,902	(902)	(902)
Materials and Supplies	010657 3000	2,000	2,000	1,751	249	249
<b>Subtotal</b>		<b>4,000</b>	<b>4,000</b>	<b>4,653</b>	<b>(653)</b>	<b>(653)</b>



# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Mapping</u>						
Department Head Salary	010706 0100	60,711	60,711	68,101	(7,390)	(7,390)
Staff Salary	010706 0300	109,744	109,744	86,973	22,771	22,771
Social Security	010706 0802	13,040	13,040	11,553	1,487	1,487
Retirement	010706 0804	37,500	37,500	33,251	4,249	4,249
Medical/Prescription/Dental	010706 0807	59,834	62,468	41,221	18,613	21,247
Vision/Life Insurance	010706 0809	700	700	481	219	219
Materials and Supplies	010707 3000	3,000	3,000	615	2,385	2,385
Training and Staff Development	010707 4000	2,500	2,500	569	1,931	1,931
Travel and Transportation	010707 4100	800	800	-	800	800
Equipment Maintenance and Rental	010707 4500	18,000	18,000	11,026	6,974	6,974
<b>Subtotal</b>		<b>305,829</b>	<b>308,463</b>	<b>253,790</b>	<b>52,039</b>	<b>54,673</b>
<u>Tax Collectors</u>						
Tax Collector Commissions	010806 0344	300,000	300,000	307,831	(7,831)	(7,831)
Social Security	010806 0802	22,950	22,950	23,549	(599)	(599)
Postage	010807 2500	200	3,200	2,925	(2,725)	275
<b>Subtotal</b>		<b>323,150</b>	<b>326,150</b>	<b>334,305</b>	<b>(11,155)</b>	<b>(8,155)</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Tax Claim</u>						
Department Head Salary	011006 0100	62,029	62,029	61,340	689	689
Staff Salary	011006 0300	86,196	86,196	86,298	(102)	(102)
Social Security	011006 0802	11,339	11,339	10,860	479	479
Retirement	011006 0804	32,610	32,610	25,466	7,144	7,144
Medical/Prescription/Dental	011006 0807	59,349	62,719	60,585	(1,236)	2,134
Vision/Life Insurance	011006 0809	700	700	684	16	16
Advertising	011007 2700	80,000	80,000	47,789	32,211	32,211
Materials and Supplies	011007 3000	2,500	2,500	1,090	1,410	1,410
Training and Staff Development	011007 4000	500	500	-	500	500
Travel and Transportation	011007 4100	700	700	-	700	700
Equipment Maintenance and Rental	011007 4500	16,000	16,000	15,702	298	298
Title Searches	011007 5000	8,000	8,000	3,860	4,140	4,140
Judicial Sale	011007 5200	25,000	25,000	4,846	20,154	20,154
Association Dues	011007 6100	150	150	100	50	50
<b>Subtotal</b>		<b>385,073</b>	<b>388,443</b>	<b>318,620</b>	<b>66,453</b>	<b>69,823</b>
<u>Treasurer</u>						
Department Head Salary	011106 0100	87,038	87,038	87,071	(33)	(33)
Solicitor Salary	011106 0200	6,000	6,000	6,000	-	-
Staff Salary	011106 0300	266,312	266,312	219,089	47,223	47,223
Doe Project Salaries	011106 0311	6,200	6,200	4,940	1,260	1,260
Social Security	011106 0802	27,506	27,506	23,316	4,190	4,190
Retirement	011106 0804	77,737	77,737	77,800	(63)	(63)
Medical/Prescription/Dental	011106 0807	79,089	83,779	82,824	(3,735)	955
Vision/Life Insurance	011106 0809	1,234	1,234	1,155	79	79
Bureau of Dog Law Enforcement	011107 2500	11,000	11,000	9,760	1,240	1,240
License Administration Expended	011107 2501	15,000	15,000	16,411	(1,411)	(1,411)
Materials and Supplies	011107 3000	2,000	2,000	2,029	(29)	(29)
Training and Staff Development	011107 4000	3,370	3,370	2,500	870	870
Travel and Transportation	011107 4100	1,900	1,900	1,348	552	552
Equipment Maintenance and Rental	011107 4500	3,900	3,900	3,067	833	833
Association Dues	011107 6100	1,720	1,720	1,321	399	399
<b>Subtotal</b>		<b>590,006</b>	<b>594,696</b>	<b>538,631</b>	<b>51,375</b>	<b>56,065</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Purchasing</u>						
Department Head Salary	011206 0100	28,850	28,850	27,516	1,334	1,334
Social Security	011206 0802	2,207	2,207	2,105	102	102
Materials and Supplies	011207 3000	300	300	-	300	300
Travel and Transportation	011207 4100	600	600	-	600	600
Equipment Maintenance and Rental	011207 4500	150	150	144	6	6
Association Dues	011207 6100	50	50	-	50	50
<b>Subtotal</b>		<b>32,157</b>	<b>32,157</b>	<b>29,765</b>	<b>2,392</b>	<b>2,392</b>
<u>Solicitor</u>						
Department Head Salary	011306 0100	95,011	95,011	94,956	55	55
Social Security	011306 0802	7,368	7,368	7,125	243	243
Retirement	011306 0804	20,902	20,902	21,067	(165)	(165)
Medical/Prescription/Dental	011306 0807	16,225	17,225	17,157	(932)	68
Vision/Life Insurance	011306 0809	234	234	232	2	2
Materials and Supplies	011307 3000	4,000	4,000	2,341	1,659	1,659
Travel and Transportation	011307 4100	200	200	909	(709)	(709)
Filing Fees	011307 5001	500	500	225	275	275
<b>Subtotal</b>		<b>144,440</b>	<b>145,440</b>	<b>144,012</b>	<b>428</b>	<b>1,428</b>
<u>Unanticipated Legal</u>						
Unanticipated Legal - General	011357 8005	75,000	75,000	28,363	46,637	46,637
Unanticipated Legal - Prison	011357 8065	25,000	25,000	25,867	(867)	(867)
<b>Subtotal</b>		<b>100,000</b>	<b>100,000</b>	<b>54,230</b>	<b>45,770</b>	<b>45,770</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Public Defender</u>						
Department Head Salary	011406 0100	113,091	113,091	125,451	(12,360)	(12,360)
Staff Salary	011406 0300	713,132	713,132	704,602	8,530	8,530
Social Security	011406 0802	63,204	63,204	62,210	994	994
Retirement	011406 0804	177,443	177,443	174,374	3,069	3,069
Medical/Prescription/Dental	011406 0807	150,130	161,065	164,634	(14,504)	(3,569)
Vision/Life Insurance	011406 0809	1,555	1,555	1,586	(31)	(31)
Materials and Supplies	011407 3000	20,580	20,580	23,082	(2,502)	(2,502)
Travel and Training	011407 4100	10,000	10,000	7,587	2,413	2,413
Equipment Maintenance and Rental	011407 4500	7,000	7,000	7,697	(697)	(697)
Association Dues	011407 6100	4,000	4,000	2,861	1,139	1,139
Costs of Defense	011407 8056	50,000	50,000	27,986	22,014	22,014
<b>Subtotal</b>		<b>1,310,135</b>	<b>1,321,070</b>	<b>1,302,070</b>	<b>8,065</b>	<b>19,000</b>
<u>Recorder of Deeds</u>						
Department Head Salary	011506 0100	87,038	87,038	87,071	(33)	(33)
Solicitor Salary	011506 0200	6,000	6,000	6,000	-	-
Staff Salary	011506 0300	276,982	256,982	218,721	58,261	38,261
Social Security	011506 0802	27,847	27,847	23,401	4,446	4,446
Overtime	011506 0399	-	20,000	9,455	(9,455)	10,545
Retirement	011506 0804	80,085	80,085	69,760	10,325	10,325
Medical/Prescription/Dental	011506 0807	108,393	114,644	92,396	15,997	22,248
Vision/Life Insurance	011506 0809	1,541	1,541	1,245	296	296
Materials and Supplies	011507 3000	7,500	7,500	3,217	4,283	4,283
Microfilming	011507 3103	-	-	3,446	(3,446)	(3,446)
Training and Staff Development	011507 4000	250	250	-	250	250
Travel and Transportation	011507 4100	500	500	-	500	500
Equipment Maintenance and Rental	011507 4500	20,500	20,500	10,967	9,533	9,533
Association Dues	011507 6100	250	250	-	250	250
<b>Subtotal</b>		<b>616,886</b>	<b>623,137</b>	<b>525,679</b>	<b>91,207</b>	<b>97,458</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Human Resources</u>						
Department Head Salary	011606 0100	98,049	98,049	103,866	(5,817)	(5,817)
Staff Salary	011606 0300	163,444	163,444	144,767	18,677	18,677
Social Security	011606 0802	20,005	20,005	18,515	1,490	1,490
Retirement	011606 0804	57,529	57,529	65,243	(7,714)	(7,714)
Medical/Prescription/Dental	011606 0807	49,425	51,301	44,271	5,154	7,030
Vision/Life Insurance	011606 0809	842	842	777	65	65
Contracted Services	011607 1000	40,000	40,000	49,830	(9,830)	(9,830)
Materials and Supplies	011607 0300	3,000	3,000	1,420	1,580	1,580
Training and Staff Development	011607 4000	2,000	2,000	835	1,165	1,165
Travel and Transportation	011607 4100	1,700	1,700	-	1,700	1,700
Equipment Maintenance and Rental	011607 4500	3,700	3,700	3,754	(54)	(54)
<b>Subtotal</b>		<b>439,694</b>	<b>441,570</b>	<b>433,278</b>	<b>6,416</b>	<b>8,292</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

			Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
			Original	Final			
<u>Expenditures: (Continued)</u>							
<u>Employee Benefits</u>							
Workers' Compensation	0116264 0811		200,000	200,000	-	200,000	200,000
Unemployment Compensation	0116265 0812		60,000	60,000	39,866	20,134	20,134
Cobra Health Benefits	0116267 0808		-	-	449	(449)	(449)
HRA Benefits	0116267 0826		425,000	87,842	-	425,000	87,842
Miscellaneous Healthcare	0116267 0845		-	-	(18,277)	18,277	18,277
<b>Subtotal</b>			<b>685,000</b>	<b>347,842</b>	<b>22,038</b>	<b>662,962</b>	<b>325,804</b>
<u>Workers' Compensation</u>							
Reimbursements	0116364 8600		-	-	(62,650)	62,650	62,650
Administrative Costs	0116364 8601		-	-	4,576	(4,576)	(4,576)
Advisor Fees	0116364 8602		-	-	3,118	(3,118)	(3,118)
Claims	0116364 8603		-	-	79,246	(79,246)	(79,246)
Excess Insurance	0116364 8604		-	-	79,025	(79,025)	(79,025)
Miscellaneous	0116364 8605		-	-	288	(288)	(288)
<b>Subtotal</b>			<b>-</b>	<b>-</b>	<b>103,603</b>	<b>(103,603)</b>	<b>(103,603)</b>
<u>Central Phone</u>							
Telephone	011707 2400		119,000	119,000	120,014	(1,014)	(1,014)
<b>Subtotal</b>			<b>119,000</b>	<b>119,000</b>	<b>120,014</b>	<b>(1,014)</b>	<b>(1,014)</b>
<u>Information Technology</u>							
Department Head Salary	011806 0100		98,012	98,012	97,918	94	94
Staff Salary	011806 0300		370,902	370,902	365,016	5,886	5,886
Overtime	011806 0399		2,500	2,500	204	2,296	2,296
Social Security	011806 0802		35,872	35,872	34,837	1,035	1,035
Retirement	011806 0804		103,159	103,159	85,316	17,843	17,843
Medical/Prescription/Dental	011806 0807		99,024	105,508	106,373	(7,349)	(865)
Vision/Life Insurance	011806 0809		1,285	1,285	1,226	59	59
Contracted Services	011807 1000		38,800	38,800	35,614	3,186	3,186
Telephone	011807 2400		1,200	1,200	846	354	354
Materials and Supplies	011807 3000		15,000	15,000	13,012	1,988	1,988
Training and Staff Development	011807 4000		4,400	4,400	101	4,299	4,299
Travel and Transportation	011807 4100		1,000	1,000	-	1,000	1,000
Equipment Maintenance and Rental	011807 4500		388,500	388,500	401,350	(12,850)	(12,850)
Financial/Tax Software Support	011807 4516		128,100	128,100	115,598	12,502	12,502
Association Dues	011807 6100		4,500	4,500	1,500	3,000	3,000
<b>Subtotal</b>			<b>1,292,254</b>	<b>1,298,738</b>	<b>1,258,911</b>	<b>33,343</b>	<b>39,827</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Planning</u>						
Department Head Salary	011906 0100	99,118	99,118	95,361	3,757	3,757
Staff Salary	011906 0300	98,888	98,888	96,671	2,217	2,217
Social Security	011906 0802	15,148	15,148	14,224	924	924
Retirement	011906 0804	43,561	43,561	37,870	5,691	5,691
Medical/Prescription/Dental	011906 0807	21,984	23,516	22,511	(527)	1,005
Vision/Life Insurance	011906 0809	523	523	403	120	120
Contracted Services	011907 1000	300,000	300,000	301,513	(1,513)	(1,513)
Comprehensive Plan	011907 1018	25,000	25,000	-	25,000	25,000
Printing	011907 2600	1,000	1,000	-	1,000	1,000
Advertising	011907 2700	1,750	1,750	60	1,690	1,690
Materials and Supplies	011907 3000	1,200	1,200	1,270	(70)	(70)
Training and Staff Development	011907 4000	1,500	1,500	-	1,500	1,500
Travel and Transportation	011907 4100	1,500	1,500	3,224	(1,724)	(1,724)
Equipment Maintenance and Rental	011907 4500	1,800	1,800	914	886	886
Association Dues	011907 6100	700	700	429	271	271
<b>Subtotal</b>		<b>613,672</b>	<b>615,204</b>	<b>574,450</b>	<b>39,222</b>	<b>40,754</b>
<u>Safety Committee</u>						
Materials and Supplies	012017 3000	400	400	139	261	261
Training and Staff Development	012017 4000	400	400	-	400	400
<b>Subtotal</b>		<b>800</b>	<b>800</b>	<b>139</b>	<b>661</b>	<b>661</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Maintenance</u>						
Department Head Salary	012206 0100	63,578	63,578	63,633	(55)	(55)
Staff Salary	012206 0300	588,233	588,233	581,373	6,860	6,860
On Call Pay	012206 0398	5,000	5,000	1,500	3,500	3,500
Overtime	012206 0399	8,000	8,000	13,472	(5,472)	(5,472)
Social Security	012206 0802	50,863	50,863	48,599	2,264	2,264
Uniform Allowance	012206 0803	3,850	3,850	3,967	(117)	(117)
Retirement	012206 0804	135,314	135,314	134,384	930	930
Medical/Prescription/Dental	012206 0807	183,322	198,610	208,556	(25,234)	(9,946)
Vision/Life Insurance	012206 0809	2,448	2,448	2,563	(115)	(115)
Contracted Services	012207 1000	11,936	11,936	5,587	6,349	6,349
Utilities	012207 2300	30,000	30,000	17,594	12,406	12,406
Materials and Supplies	012207 3000	32,032	32,307	16,951	15,081	15,356
Travel and Transportation	012207 4100	1,050	1,050	768	282	282
Inspection	012207 5035	6,442	6,442	1,547	4,895	4,895
Storage Costs	012207 6200	58,288	58,288	51,475	6,813	6,813
Unanticipated Damage	012207 8009	5,000	5,000	4,125	875	875
<b>Subtotal</b>		<b>1,185,356</b>	<b>1,200,919</b>	<b>1,156,094</b>	<b>29,262</b>	<b>44,825</b>
<u>Miscellaneous Maintenance</u>						
Contracted Services	012217 1000	2,227	2,227	1,058	1,169	1,169
Utilities - Barn #1	012217 2306	189	189	172	17	17
Utilities - Building #9	012217 2307	29,472	29,472	25,890	3,582	3,582
Materials and Supplies	012217 3000	15,619	15,619	11,342	4,277	4,277
Equipment Maintenance and Rental	012217 4500	5,000	5,000	1,197	3,803	3,803
Sunnyview Complex Maintenance	012217 4509	8,110	8,110	6,790	1,320	1,320
Unanticipated Damage	012217 8009	5,000	5,000	2,867	2,133	2,133
<b>Subtotal</b>		<b>65,617</b>	<b>65,617</b>	<b>49,316</b>	<b>16,301</b>	<b>16,301</b>



# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Government Center Complex</u>						
Contracted Services	012227 1000	59,488	59,488	28,284	31,204	31,204
Utilities	012227 2300	235,000	235,000	179,648	55,352	55,352
Telephone	012227 2400	757	757	508	249	249
Materials and Supplies	012227 3000	101,538	101,813	77,111	24,427	24,702
Equipment Maintenance and Rental	012227 4500	20,000	20,900	3,590	16,410	17,310
Materials and Supplies	012237 3000	8,750	8,750	2,532	6,218	6,218
<b>Subtotal</b>		<b>425,533</b>	<b>426,708</b>	<b>291,673</b>	<b>133,860</b>	<b>135,035</b>
<u>Government Center Annex</u>						
Contracted Services	012247 1000	15,000	15,000	8,590	6,410	6,410
Utilities	012247 2300	70,304	70,304	54,951	15,353	15,353
Material and Supplies	012247 3000	14,784	14,784	12,066	2,718	2,718
Equipment Maint & Rental	012247 4500	5,000	5,000	830	4,170	4,170
Inspection	012247 5035	1,000	1,000	703	297	297
Unanticipated Damage	012247 8009	5,000	5,000	-	5,000	5,000
<b>Subtotal</b>		<b>111,088</b>	<b>111,088</b>	<b>77,140</b>	<b>33,948</b>	<b>33,948</b>
<u>Construction</u>						
Department Head Salary	012306 0100	70,679	70,679	70,677	2	2
Staff Salary	012306 0300	427,482	427,482	407,991	19,491	19,491
On Call Pay	012306 0398	10,000	7,300	7,230	2,770	70
Overtime	012306 0399	8,000	8,000	4,232	3,768	3,768
Social Security	012306 0802	39,484	34,644	36,582	2,902	(1,938)
Uniform Benefits	012306 0803	2,800	2,800	2,800	-	-
Retirement	012306 0804	113,555	100,169	103,292	10,263	(3,123)
Medical/Prescription/Dental	012306 0807	183,075	166,422	181,143	1,932	(14,721)
Vision/Life Insurance	012306 0809	1,970	1,652	1,901	69	(249)
Utilities	012307 2300	550	550	310	240	240
Materials and Supplies	012307 3000	6,032	6,032	4,714	1,318	1,318
Inventory Supplies	012307 3005	2,375	2,375	624	1,751	1,751
Training & Staff Development	012307 4000	2,500	2,500	-	2,500	2,500
Travel and Transportation	012307 4100	7,300	7,300	6,322	978	978
Equipment Maintenance and Rental	012307 4500	9,282	9,282	5,490	3,792	3,792
<b>Subtotal</b>		<b>885,084</b>	<b>847,187</b>	<b>833,308</b>	<b>51,776</b>	<b>13,879</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Mailroom</u>						
Staff Salary	012406 0300	31,959	31,959	28,157	3,802	3,802
Social Security	012406 0802	2,444	2,444	2,112	332	332
Retirement	012406 0804	-	-	3,856	(3,856)	(3,856)
Medical/Prescription/Dental	012406 0807	-	-	2,986	(2,986)	(2,986)
Vision/Life/Insurance	012406 0809	-	-	59	(59)	(59)
Postage	012407 2500	300,000	300,000	211,750	88,250	88,250
Materials and Supplies	012407 3000	45,000	45,000	17,078	27,922	27,922
Travel and Training	012407 4100	1,200	1,200	480	720	720
Equipment Maintenance and Rental	012407 4500	17,000	17,000	12,018	4,982	4,982
<b>Subtotal</b>		<b>397,603</b>	<b>397,603</b>	<b>278,496</b>	<b>119,107</b>	<b>119,107</b>
<u>Motor Pool</u>						
Department Head Salary	012506 0100	18,525	18,525	18,354	171	171
Staff Salary	012506 0300	60,000	60,000	44,455	15,545	15,545
Social Security	012506 0802	6,007	6,007	5,700	307	307
Uniform Benefits	012506 0803	700	700	664	36	36
Retirement	012506 0804	18,846	18,846	12,296	6,550	6,550
Medical/Prescription/Dental	012506 0807	25,000	27,501	26,504	(1,504)	997
Vision/Life Insurance	012506 0809	413	413	293	120	120
Materials and Supplies	012507 3000	1,500	1,500	1,525	(25)	(25)
Gasoline	012507 3500	4,000	4,000	-	4,000	4,000
Vehicle Supplies	012507 3501	23,000	23,000	6,100	16,900	16,900
Outside Repairs	012507 3502	1,000	1,000	-	1,000	1,000
Travel and Transportation	012507 4100	1,000	1,000	100	900	900
Leased Vehicles	012507 4200	500	500	-	500	500
Equipment Maintenance and Rental	012507 4500	2,500	2,500	871	1,629	1,629
<b>Subtotal</b>		<b>162,991</b>	<b>165,492</b>	<b>116,862</b>	<b>46,129</b>	<b>48,630</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Court Administration</u>						
Contingency	012706 0000	100,000	97,520	-	100,000	97,520
Legal Secretaries	012706 0312	309,073	309,073	303,029	6,044	6,044
Tipstiffs	012706 0332	187,239	187,239	112,653	74,586	74,586
Other Court Staff	012706 0336	483,693	483,693	421,402	62,291	62,291
Law Clerk Salaries	012706 0345	289,990	289,990	297,520	(7,530)	(7,530)
Court Stenographer Salaries	012706 0346	530,095	530,095	538,499	(8,404)	(8,404)
Overtime	012706 0399	15,000	15,000	1,731	13,269	13,269
Social Security	012706 0802	137,707	137,707	125,061	12,646	12,646
Retirement	012706 0804	364,173	364,173	353,401	10,772	10,772
Medical/Prescription/Dental	012706 0807	431,122	454,541	391,243	39,879	63,298
Vision/Life Insurance	012706 0809	5,577	5,577	5,167	410	410
Arbitrators	012707 1007	15,000	15,000	5,400	9,600	9,600
Adult Court Appointed Attorney	012707 1019	310,000	310,000	222,977	87,023	87,023
MH/MR Commitments	012707 1029	24,000	24,000	12,155	11,845	11,845
Arbitrators - Tax Appeals	012707 1048	3,000	3,000	900	2,100	2,100
Juvenile Court Appointed Attorney	012707 1053	204,000	204,000	237,715	(33,715)	(33,715)
Family Court Appointed Attorney	012707 1057	8,300	8,300	1,440	6,860	6,860
Telephone	012707 2400	500	500	-	500	500
Postage	012707 2500	600	600	166	434	434
Materials and Supplies	012707 3000	40,000	40,282	14,718	25,282	25,564
Legal Publications/Subscriptions	012707 3104	5,000	5,000	6,536	(1,536)	(1,536)
Travel and Training	012707 4100	18,000	18,000	2,443	15,557	15,557
Equipment Maintenance and Rental	012707 4500	65,000	65,000	44,019	20,981	20,981
Transcripts	012707 5013	9,000	9,000	2,145	6,855	6,855
Orphans Court Costs	012707 5033	74,800	74,800	49,552	25,248	25,248
Translators	012707 5038	14,000	14,000	11,170	2,830	2,830
Association Dues	012707 6100	5,500	5,500	4,543	957	957
Other Miscellaneous Costs	012707 8004	75,000	75,000	22,669	52,331	52,331
CJAB	012707 8024	3,000	3,000	1,050	1,950	1,950
Mental Health Evaluations	012707 8062	10,000	10,000	8,649	1,351	1,351
<b>Subtotal</b>		<b>3,738,369</b>	<b>3,759,590</b>	<b>3,197,953</b>	<b>540,416</b>	<b>561,637</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Custody Conciliator</u>						
Staff Salary	012716 0300	204,686	204,686	209,346	(4,660)	(4,660)
Social Security	012716 0802	15,658	15,658	15,679	(21)	(21)
Retirement	012716 0804	45,174	45,174	35,761	9,413	9,413
Medical/Prescription/Dental	012716 0807	58,671	61,412	64,540	(5,869)	(3,128)
Vision/Life Insurance	012716 0809	959	959	932	27	27
Indigent Defense - DRS	012716 1020	9,600	9,600	6,900	2,700	2,700
Material and Supplies	012717 3000	1,960	1,960	834	1,126	1,126
Travel & Transportation	012717 4100	1,000	1,000	-	1,000	1,000
Equipment Maint & Rental	012717 4500	4,000	4,000	3,773	227	227
Medical and Other Exams	012717 5009	1,000	1,000	197	803	803
<b>Subtotal</b>		<b>342,708</b>	<b>345,449</b>	<b>337,962</b>	<b>4,746</b>	<b>7,487</b>
<u>Jury Costs</u>						
Postage	012787 2500	4,000	4,000	3,404	596	596
Material and Supplies	012787 3000	2,000	2,000	1,267	733	733
Equipment Maintenance and Rental	012787 4500	5,000	5,000	7,837	(2,837)	(2,837)
Jury Expense	012787 5026	50,000	50,000	29,551	20,449	20,449
Other Miscellaneous Costs	012787 8004	3,000	3,000	3,074	(74)	(74)
<b>Subtotal</b>		<b>64,000</b>	<b>64,000</b>	<b>45,133</b>	<b>18,867</b>	<b>18,867</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>District Judge - Evans City</u>						
Staff Salary	012806 0300	185,362	185,362	182,193	3,169	3,169
Social Security	012806 0802	14,180	14,180	13,311	869	869
Retirement	012806 0804	40,909	40,909	39,970	939	939
Medical/Prescription/Dental	012806 0807	80,583	84,003	80,686	(103)	3,317
Vision/Life Insurance	012806 0809	870	870	834	36	36
Audit Contracts	012807 1001	1,500	1,500	1,309	191	191
Constables	012807 1046	10,000	10,000	1,915	8,085	8,085
Rent/Occupancy Costs	012807 2200	61,000	61,000	5,834	55,166	55,166
Telephone	012807 2400	2,500	2,500	2,024	476	476
Postage	012807 2500	15,000	15,000	12,000	3,000	3,000
Materials and Supplies	012807 3000	7,600	7,600	6,819	781	781
Travel and Transportation	012807 4100	900	900	-	900	900
Bonds	012807 6000	600	600	-	600	600
Equipment Maintenance and Rental	012807 4500	4,500	4,500	4,475	25	25
<b>Subtotal</b>		<b>425,504</b>	<b>428,924</b>	<b>351,370</b>	<b>74,134</b>	<b>77,554</b>
<u>District Judge - Cranberry Township</u>						
Staff Salary	012856 0300	185,362	185,362	188,869	(3,507)	(3,507)
Social Security	012856 0802	14,180	14,180	14,136	44	44
Retirement	012856 0804	40,909	40,909	41,676	(767)	(767)
Medical/Prescription/Dental	012856 0807	59,410	63,363	59,254	156	4,109
Vision/Life Insurance	012856 0809	867	867	841	26	26
Audit Contracts	012857 1001	1,500	1,500	1,309	191	191
Constables	012857 1046	12,000	12,000	2,362	9,638	9,638
Rent/Occupancy Costs	012857 2200	11,500	11,500	11,128	372	372
Utilities	012857 2300	5,750	5,750	5,579	171	171
Telephone	012857 2400	5,200	5,200	4,710	490	490
Postage	012857 2500	15,000	15,000	12,000	3,000	3,000
Materials and Supplies	012857 3000	9,000	9,000	6,506	2,494	2,494
Travel and Transportation	012857 4100	900	900	373	527	527
Bonds	012857 6000	600	600	-	600	600
Equipment Maintenance and Rental	012857 4500	6,000	6,000	5,073	927	927
<b>Subtotal</b>		<b>368,178</b>	<b>372,131</b>	<b>353,816</b>	<b>14,362</b>	<b>18,315</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>District Judge - Saxonburg</u>						
Staff Salary	012906 0300	150,575	150,575	154,582	(4,007)	(4,007)
Social Security	012906 0802	11,519	11,519	11,564	(45)	(45)
Retirement	012906 0804	33,232	33,232	34,142	(910)	(910)
Medical/Prescription/Dental	012906 0807	48,495	50,217	42,422	6,073	7,795
Vision/Life Insurance	012906 0809	720	720	631	89	89
Audit Contracts	012907 1001	1,500	1,500	1,309	191	191
Constables	012907 1046	3,200	3,200	-	3,200	3,200
Rent/Occupancy Costs	012907 2200	45,000	45,000	3,076	41,924	41,924
Telephone	012907 2400	3,600	3,600	2,735	865	865
Postage	012907 2500	15,000	15,000	12,000	3,000	3,000
Materials and Supplies	012907 3000	7,500	7,500	3,617	3,883	3,883
Travel and Transportation	012907 4100	900	900	-	900	900
Equipment Maintenance and Rental	012907 4500	5,800	5,800	4,571	1,229	1,229
<b>Subtotal</b>		<b>327,041</b>	<b>328,763</b>	<b>270,649</b>	<b>56,392</b>	<b>58,114</b>
<u>District Judge - Chicora</u>						
Staff Salary	013006 0300	146,608	146,608	145,751	857	857
Social Security	013006 0802	11,216	11,216	10,654	562	562
Retirement	013006 0804	32,356	32,356	32,176	180	180
Medical/Prescription/Dental	013006 0807	49,754	51,728	47,842	1,912	3,886
Vision/Life Insurance	013006 0809	627	627	608	19	19
Audit Contracts	013007 1001	1,500	1,500	1,309	191	191
Constables	013007 1046	4,500	4,500	88	4,412	4,412
Rent/Occupancy Costs	013007 2200	26,000	26,000	8,676	17,324	17,324
Telephone	013007 2400	3,000	3,000	2,324	676	676
Postage	013007 2500	16,000	16,000	12,150	3,850	3,850
Materials and Supplies	013007 3000	9,000	9,000	6,745	2,255	2,255
Travel and Transportation	013007 4100	900	900	-	900	900
Equipment Maintenance and Rental	013007 4500	4,800	4,800	4,346	454	454
<b>Subtotal</b>		<b>306,261</b>	<b>308,235</b>	<b>272,669</b>	<b>33,592</b>	<b>35,566</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>District Judge - Butler Township</u>						
Staff Salary	013106 0300	192,293	192,293	187,944	4,349	4,349
Social Security	013106 0802	14,710	14,710	13,959	751	751
Retirement	013060 0804	42,439	42,439	39,635	2,804	2,804
Medical/Prescription/Dental	013106 0807	70,132	73,515	62,922	7,210	10,593
Vision/Life Insurance	013106 0809	774	774	692	82	82
Audit Contracts	013107 1001	1,500	1,500	1,309	191	191
Constables	013107 1046	9,000	9,000	3,758	5,242	5,242
Utilities	013107 2300	12,000	12,000	9,060	2,940	2,940
Telephone	013107 2400	4,100	4,100	4,286	(186)	(186)
Postage	013107 2500	15,000	15,000	12,000	3,000	3,000
Materials and Supplies	013107 3000	6,000	6,000	7,480	(1,480)	(1,480)
Travel and Transportation	013107 4100	900	900	-	900	900
Equipment Maintenance and Rental	013107 4500	5,000	5,000	4,381	619	619
<b>Subtotal</b>		<b>373,848</b>	<b>377,231</b>	<b>347,426</b>	<b>26,422</b>	<b>29,805</b>
<u>District Judge - Butler City</u>						
Staff Salary	013156 0300	198,266	198,266	198,648	(382)	(382)
Social Security	013156 0802	15,167	15,167	14,545	622	622
Retirement	013156 0804	43,757	43,757	43,870	(113)	(113)
Medical/Prescription/Dental	013156 0807	64,709	70,671	68,548	(3,839)	2,123
Vision/Life Insurance	013156 0809	791	791	768	23	23
Audit Contracts	013157 1001	1,500	1,500	1,309	191	191
Constables	013157 1046	16,000	16,000	9,132	6,868	6,868
Rent/Occupancy Costs	013157 2200	1,300	1,300	1,167	133	133
Utilities	013157 2300	9,500	9,500	8,484	1,016	1,016
Telephone	013157 2400	4,200	4,200	3,782	418	418
Postage	013157 2500	16,000	16,000	12,001	3,999	3,999
Materials and Supplies	013157 3000	12,000	12,000	8,083	3,917	3,917
Travel and Transportation	013157 4100	900	900	-	900	900
Bonds	013157 6000	600	600	-	600	600
Equipment Maintenance and Rental	013157 4500	5,000	5,000	4,664	336	336
<b>Subtotal</b>		<b>389,690</b>	<b>395,652</b>	<b>375,001</b>	<b>14,689</b>	<b>20,651</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>District Judge - Slippery Rock</u>						
Staff Salary	013206 0300	234,728	234,728	245,465	(10,737)	(10,737)
Social Security	013206 0802	17,957	17,957	17,501	456	456
Retirement	013206 0804	51,804	51,804	54,209	(2,405)	(2,405)
Medical/Prescription/Dental	013206 0807	91,150	99,468	105,339	(14,189)	(5,871)
Vision/Life Insurance	013206 0809	1,200	1,200	1,165	35	35
Audit Contracts	013207 1001	1,500	1,500	1,309	191	191
Constables	013207 1046	1,500	1,500	1,230	270	270
Rent/Occupancy Costs	013207 2200	3,500	3,500	2,766	734	734
Utilities	013207 2300	8,200	8,200	8,037	163	163
Telephone	013207 2400	3,500	3,500	2,938	562	562
Postage	013207 2500	15,000	15,000	12,000	3,000	3,000
Materials and Supplies	013207 3000	6,000	6,000	5,947	53	53
Travel and Transportation	013207 4100	900	900	-	900	900
Bonds	013207 6000	600	600	-	600	600
Equipment Maintenance and Rental	013207 4500	4,000	4,000	3,628	372	372
<b>Subtotal</b>		<b>441,539</b>	<b>449,857</b>	<b>461,534</b>	<b>(19,995)</b>	<b>(11,677)</b>
<u>Law Library</u>						
Materials and Supplies	013307 3000	500	500	-	500	500
Electronic Legal Research	013307 3101	96,238	96,238	99,296	(3,058)	(3,058)
Publications/Subscriptions	013307 3104	25,000	25,000	33,627	(8,627)	(8,627)
Equipment Maintenance and Rental	013307 4500	1,000	1,000	968	32	32
<b>Subtotal</b>		<b>122,738</b>	<b>122,738</b>	<b>133,891</b>	<b>(11,153)</b>	<b>(11,153)</b>



# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Clerk of Courts</u>						
Department Head Salary	013406 0100	87,038	87,038	87,071	(33)	(33)
Solicitor Salary	013406 0200	6,000	6,000	6,000	-	-
Staff Salary	013406 0300	612,257	612,257	588,162	24,095	24,095
Social Security	013406 0802	53,497	53,497	49,883	3,614	3,614
Retirement	013406 0804	144,664	144,664	145,548	(884)	(884)
Medical/Prescription/Dental	013406 0807	218,183	229,703	229,644	(11,461)	59
Vision/Life Insurance	013406 0809	2,684	2,684	2,691	(7)	(7)
Material and Supplies	013407 3000	17,000	10,999	8,632	8,368	2,367
Training and Staff Development	013407 4000	2,300	2,300	2,408	(108)	(108)
Equipment Maintenance and Rental	013407 4500	28,000	23,000	(6,707)	34,707	29,707
Association Dues	013407 6100	750	750	749	1	1
Bank Fees/Credit Card Costs	013407 8010	300	300	-	300	300
<b>Subtotal</b>		<b>1,172,673</b>	<b>1,173,192</b>	<b>1,114,081</b>	<b>58,592</b>	<b>59,111</b>
<u>Coroner</u>						
Department Head Salary	013506 0100	73,882	73,882	74,424	(542)	(542)
Solicitor Salary	013506 0200	6,000	6,000	6,000	-	-
Staff Salary	013506 0300	90,982	90,982	69,702	21,280	21,280
Chief Deputy Salary	013506 0347	25,321	25,321	27,697	(2,376)	(2,376)
Special Deputy Coroners	013506 0351	15,000	15,000	15,720	(720)	(720)
Overtime	013506 0399	15,000	15,000	13,534	1,466	1,466
Social Security	013506 0802	16,845	16,845	15,036	1,809	1,809
Retirement	013506 0804	39,567	39,567	36,551	3,016	3,016
Medical/Prescription/Dental	013506 0807	33,234	35,355	34,640	(1,406)	715
Vision/Life Insurance	013506 0809	586	586	586	-	-
Contracted Services	013507 1000	119,675	119,675	85,350	34,325	34,325
Materials and Supplies	013507 3000	11,760	11,760	4,899	6,861	6,861
Travel and Transportation	013507 4100	6,500	6,500	4,400	2,100	2,100
Equipment Maintenance and Rental	013507 4500	2,200	2,200	2,152	48	48
Post Mortem Exams	013507 5004	274,850	274,850	230,117	44,733	44,733
Association Dues	013507 6100	800	800	800	-	-
<b>Subtotal</b>		<b>732,202</b>	<b>734,323</b>	<b>621,608</b>	<b>110,594</b>	<b>112,715</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>District Attorney</u>						
Department Head Salary	013606 0100	188,424	188,424	186,781	1,643	1,643
Staff Salary	013606 0300	181,633	181,633	174,717	6,916	6,916
Detectives	013606 0313	255,706	255,706	254,918	788	788
Assistant District Attorney	013606 0322	747,690	747,690	721,116	26,574	26,574
Detective/Officer	013606 0328	-	-	136	(136)	(136)
On Call Pay	013606 0398	52,200	52,200	52,200	-	-
Overtime	013606 0399	-	-	(3,117)	3,117	3,117
Social Security	013606 0802	106,928	106,928	101,467	5,461	5,461
Retirement	013606 0804	318,991	318,991	321,661	(2,670)	(2,670)
Medical/Prescription/Dental	013606 0807	221,991	232,671	223,213	(1,222)	9,458
Vision/Life Insurance	013606 0809	2,981	2,981	2,769	212	212
Telephone	013607 2400	13,000	13,000	13,454	(454)	(454)
Materials and Supplies	013607 3000	15,000	18,230	12,602	2,398	5,628
Clothing/Minor Equipment	013607 3015	2,000	2,000	164	1,836	1,836
Library Costs	013607 3102	23,000	23,000	25,262	(2,262)	(2,262)
Training and Staff Development	013607 4000	15,000	15,000	14,211	789	789
Travel and Transportation	013607 4100	16,000	16,000	12,648	3,352	3,352
Equipment Maintenance and Rental	013607 4500	20,000	20,000	18,353	1,647	1,647
Filing Fees	013607 5001	400	400	110	290	290
Interpreter Fees	013607 5005	500	500	-	500	500
Witness Fees	013607 5024	500	500	-	500	500
Bonds	013607 6000	200	200	-	200	200
Association Dues	013607 6100	14,000	14,000	12,888	1,112	1,112
Drug Task Force Contribution	013607 7040	50,000	50,000	5,000	45,000	45,000
Release of Forfeited Property	016307 8011	100,000	100,000	100,009	(9)	(9)
Prosecution Costs	013607 8055	20,000	20,000	15,528	4,472	4,472
DUI Enforcement Training	013607 8067	1,000	1,000	-	1,000	1,000
Travel Aid Costs	013607 8068	500	500	-	500	500
Release Forfeitures/Sex Crimes	013607 8075	1,000	1,000	-	1,000	1,000
<b>Subtotal</b>		<b>2,368,644</b>	<b>2,382,554</b>	<b>2,266,090</b>	<b>102,554</b>	<b>116,464</b>
<u>DUI Checkpoint</u>						
Staff Salary	013646 0300	25,000	75,000	73,168	(48,168)	1,832
Materials and Supplies	013647 3000	-	-	1,500	(1,500)	(1,500)
<b>Subtotal</b>		<b>25,000</b>	<b>75,000</b>	<b>74,668</b>	<b>(49,668)</b>	<b>332</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Prothonotary</u>						
Department Head Salary	013706 0100	87,038	87,038	87,071	(33)	(33)
Solicitor Salary	013706 0200	6,000	6,000	6,000	-	-
Staff Salary	013706 0300	424,626	424,626	404,687	19,939	19,939
Overtime	013706 0399	3,000	3,000	317	2,683	2,683
Social Security	013706 0802	39,372	39,372	36,228	3,144	3,144
Retirement	013706 0804	108,830	108,830	96,930	11,900	11,900
Medical/Prescription/Dental	013706 0807	155,308	160,792	158,947	(3,639)	1,845
Vision/Life Insurance	013706 0809	2,058	2,058	2,057	1	1
Materials and Supplies	013707 3000	30,000	30,000	26,717	3,283	3,283
Training and Staff Development	013707 4000	2,000	2,000	-	2,000	2,000
Travel and Transportation	013707 4100	3,000	3,000	1,156	1,844	1,844
Equipment Maintenance and Rental	013707 4500	53,000	53,000	19,675	33,325	33,325
Association Dues	013707 6100	750	750	750	-	-
<b>Subtotal</b>		<b>914,982</b>	<b>920,466</b>	<b>840,535</b>	<b>74,447</b>	<b>79,931</b>
<u>Register of Wills</u>						
Department Head Salary	013806 0100	89,148	89,148	89,183	(35)	(35)
Solicitor Salary	013806 0200	6,000	6,000	6,000	-	-
Staff Salary	013806 0300	330,618	330,618	331,309	(691)	(691)
Social Security	013806 0802	32,112	32,112	31,234	878	878
Retirement	013806 0804	92,350	92,350	93,014	(664)	(664)
Medical/Prescription/Dental	013806 0807	164,907	175,526	159,039	5,868	16,487
Vision/Life Insurance	013806 0809	1,865	1,865	1,772	93	93
Advertising	013807 2700	6,000	6,000	2,845	3,155	3,155
Materials and Supplies	013807 3000	13,500	13,500	12,576	924	924
Training and Staff Development	013807 4000	4,500	4,500	3,646	854	854
Travel and Transportation	013807 4100	2,200	2,200	74	2,126	2,126
Equipment Maintenance and Rental	013807 4500	50,000	50,000	39,945	10,055	10,055
Association Dues	013807 6100	750	750	750	-	-
<b>Subtotal</b>		<b>793,950</b>	<b>804,569</b>	<b>771,387</b>	<b>22,563</b>	<b>33,182</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Sheriff</u>						
Department Head Salary	013906 0100	87,038	87,038	87,071	(33)	(33)
Solicitor Salary	013906 0200	6,000	6,000	6,000	-	-
Staff Salary	013906 0300	1,474,366	1,474,366	1,505,701	(31,335)	(31,335)
Part-Time Deputies	013906 0314	102,499	102,499	29,957	72,542	72,542
On Call Pay	013906 0398	8,000	8,000	3,750	4,250	4,250
Overtime	013906 0399	120,000	120,000	112,675	7,325	7,325
Social Security	013906 0802	137,079	137,079	129,454	7,625	7,625
Uniform Benefits	013906 0803	10,000	10,000	8,551	1,449	1,449
Retirement	013906 0804	368,290	368,290	372,904	(4,614)	(4,614)
Medical/Prescription/Dental	013906 0807	443,009	466,204	460,011	(17,002)	6,193
Vision/Life Insurance	013906 0809	5,725	5,725	5,846	(121)	(121)
Contracted Services	013907 1000	5,000	5,000	23,985	(18,985)	(18,985)
Telephone	013907 2400	1,600	1,600	2,116	(516)	(516)
Materials and Supplies	013907 3000	25,000	14,628	17,532	7,468	(2,904)
DARE Supplies	013907 3008	7,000	7,000	-	7,000	7,000
Incidental Security Supplies	013907 3022	3,500	3,500	4,272	(772)	(772)
Training and Staff Development	013907 4000	16,000	16,000	15,787	213	213
Prisoner Transport Costs	013907 4100	25,000	25,000	25,148	(148)	(148)
Vehicle Operation	013907 4201	14,000	14,000	12,500	1,500	1,500
Fuel Costs	013907 4203	26,500	26,500	28,811	(2,311)	(2,311)
Equipment Maintenance and Rental	013907 4500	46,250	46,250	9,578	36,672	36,672
Association Dues	013907 6100	1,800	1,800	1,845	(45)	(45)
Donation Expenses	013907 8066	1,000	35,000	28,857	(27,857)	6,143
<b>Subtotal</b>		<b>2,934,656</b>	<b>2,981,479</b>	<b>2,892,351</b>	<b>42,305</b>	<b>89,128</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Prison</u>						
Department Head Salary	014026 0100	110,484	110,484	110,378	106	106
Administration Salary	014026 0302	602,932	602,932	675,418	(72,486)	(72,486)
Guard Salaries	014026 0315	5,728,643	5,728,643	5,434,100	294,543	294,543
Maintenance Salaries	014026 0352	-	63,259	57,570	(57,570)	5,689
Overtime - Administrative	014026 0397	15,000	15,000	22,321	(7,321)	(7,321)
On Call Pay	014026 0398	-	2,700	2,100	(2,100)	600
Overtime	014026 0399	325,000	325,000	493,809	(168,809)	(168,809)
Social Security	014026 0802	518,826	523,666	508,439	10,387	15,227
Uniform Benefits	014026 0803	58,100	58,100	53,075	5,025	5,025
Retirement	014026 0804	1,478,120	1,491,506	1,442,010	36,110	49,496
Medical/Prescription/Dental	014026 0807	1,398,636	1,499,553	1,443,365	(44,729)	56,188
Vision/Life Insurance	014026 0809	13,773	14,091	13,396	377	695
Contracted Services	014027 1000	192,000	192,000	95,452	96,548	96,548
Medical Services	014027 1051	1,592,776	2,042,776	2,186,963	(594,187)	(144,187)
Utilities	014027 2300	425,000	425,000	507,000	(82,000)	(82,000)
Telephone	014027 2400	30,000	30,000	34,538	(4,538)	(4,538)
Materials and Supplies	014027 3000	272,000	265,298	204,054	67,946	61,244
Bedding and Linen	014027 3006	10,000	10,000	3,163	6,837	6,837
Clothing	014027 3015	10,000	10,000	-	10,000	10,000
Office Supplies	014027 3021	10,000	10,000	10,729	(729)	(729)
Medical Services	014027 3203	6,000	6,000	-	6,000	6,000
Food Service	014027 3400	500,000	800,000	739,254	(239,254)	60,746
Training and Staff Development	014027 4000	20,000	20,000	8,603	11,397	11,397
Travel and Transportation	014027 4100	2,800	2,800	794	2,006	2,006
Vehicle Operation	014027 4201	5,000	5,000	2,325	2,675	2,675
Equipment Maintenance and Rental	014027 4500	27,500	29,630	27,444	56	2,186
Bonds	014027 6000	500	500	-	500	500
Association Dues	014027 6100	2,000	2,000	978	1,022	1,022
Transfer to MH/MR - In Custody	0140279 7219	50,000	50,000	25,000	25,000	25,000
<b>Subtotal</b>		<b>13,405,090</b>	<b>14,335,938</b>	<b>14,102,278</b>	<b>(697,188)</b>	<b>233,660</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Adult Probation</u>						
Staff Salary	014106 0300	1,829,114	1,829,114	1,847,510	(18,396)	(18,396)
On Call Pay	014106 0398	28,600	28,600	17,600	11,000	11,000
Overtime	014106 0399	5,000	5,000	2,484	2,516	2,516
Social Security	014106 0802	139,927	139,927	139,473	454	454
Retirement	014106 0804	403,685	403,685	438,763	(35,078)	(35,078)
Medical/Prescription/Dental	014106 0807	500,681	525,398	452,434	48,247	72,964
Vision/Life Insurance	014106 0809	6,293	6,293	5,660	633	633
Contracted Services	014107 1000	140,000	140,000	86,709	53,291	53,291
Telephone	014107 2400	6,700	6,700	5,208	1,492	1,492
Materials and Supplies	014107 3000	28,000	38,605	20,095	7,905	18,510
Specialty Court Supplies	014107 3023	2,500	2,500	2,500	-	-
Training and Staff Development	014107 4000	10,000	10,000	8,414	1,586	1,586
Travel and Transportation	014107 4100	9,400	9,400	14,829	(5,429)	(5,429)
Equipment Maintenance and Rental	014107 4500	20,000	20,000	11,130	8,870	8,870
CRN Assessment	014107 4518	132,000	132,000	72,500	59,500	59,500
Association Dues	014107 6100	450	450	373	77	77
Electronic Monitoring	014107 P017	420,000	420,000	352,902	67,098	67,098
SCRAM Equipment Use	014107 P536	30,000	30,000	42,261	(12,261)	(12,261)
<b>Subtotal</b>		<b>3,712,350</b>	<b>3,747,672</b>	<b>3,520,845</b>	<b>191,505</b>	<b>226,827</b>
<u>Community Correction</u>						
Department Head Salary	014116 0100	92,622	92,622	95,764	(3,142)	(3,142)
Staff Salary	014116 0300	125,326	125,326	126,292	(966)	(966)
On Call Pay	014116 0398	2,750	2,750	1,650	1,100	1,100
Overtime	014116 0399	500	500	747	(247)	(247)
Social Security	014116 0802	16,673	16,673	16,807	(134)	(134)
Retirement	014116 0804	48,101	48,101	49,589	(1,488)	(1,488)
Medical/Prescription/Dental	014116 0807	46,740	50,490	32,763	13,977	17,727
Vision/Life Insurance	014116 0809	550	550	444	106	106
Materials and Supplies	014117 3000	4,000	4,000	3,544	456	456
Travel and Transportation	014117 4100	3,200	3,200	2,429	771	771
<b>Subtotal</b>		<b>340,462</b>	<b>344,212</b>	<b>330,029</b>	<b>10,433</b>	<b>14,183</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Drug Screening</u>						
Materials and Supplies	014127 3000	125,000	125,000	105,181	19,819	19,819
<b>Subtotal</b>		<b>125,000</b>	<b>125,000</b>	<b>105,181</b>	<b>19,819</b>	<b>19,819</b>
<u>Juvenile Probation</u>						
Staff Salary	014206 0300	1,016,655	1,016,655	1,035,552	(18,897)	(18,897)
On Call Pay	014206 0398	28,600	28,600	16,555	12,045	12,045
Overtime	014206 0399	8,600	8,600	7,256	1,344	1,344
Social Security	014206 0802	77,774	77,774	79,491	(1,717)	(1,717)
Retirement	014206 0804	224,376	224,376	223,587	789	789
Medical/Prescription/Dental	014206 0807	247,264	260,641	248,820	(1,556)	11,821
Vision/Life Insurance	014206 0809	3,228	3,228	3,127	101	101
Juvenile Master	014207 2400	101,858	101,858	98,306	3,552	3,552
Telephone	014207 2400	1,300	1,300	1,042	258	258
Materials and Supplies	014207 3000	10,000	11,179	6,950	3,050	4,229
Drug Testing	014207 3201	1,000	1,000	263	737	737
Training and Staff Development	014207 4000	9,000	9,000	480	8,520	8,520
Travel and Transportation	014207 4100	11,000	11,000	7,606	3,394	3,394
Emergency Transportation	014207 4400	2,000	2,000	-	2,000	2,000
Equipment Maintenance and Rental	014207 4500	4,500	4,500	4,432	68	68
<b>Subtotal</b>		<b>1,747,155</b>	<b>1,761,711</b>	<b>1,733,467</b>	<b>13,688</b>	<b>28,244</b>
<u>Emergency Management</u>						
Department Head Salary	014406 0100	87,571	87,571	87,887	(316)	(316)
Staff Salary	014406 0300	74,434	74,434	70,419	4,015	4,015
Social Security	014406 0802	12,393	12,393	11,634	759	759
Retirement	014406 0804	31,140	31,140	31,200	(60)	(60)
Medical/Prescription/Dental	014406 0807	43,595	46,500	46,499	(2,904)	1
Vision/Life Insurance	014406 0809	467	467	466	1	1
Materials and Supplies	014407 3000	5,000	5,000	1,141	3,859	3,859
Training & Staff Development	014427 4000	2,000	2,000	-	2,000	2,000
Travel and Transportation	014407 4100	1,000	1,000	98	902	902
Equipment Maintenance and Rental	014407 4500	2,500	2,500	820	1,680	1,680
Disaster Costs	014407 8054	25,000	25,000	824	24,176	24,176
Vaccination Project	014407 8076	-	705,000	700,990	(700,990)	4,010
<b>Subtotal</b>		<b>285,100</b>	<b>993,005</b>	<b>951,978</b>	<b>(666,878)</b>	<b>41,027</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Water Rescue Team</u>						
Water Rescue Team Costs	014447 8004	15,000	15,000	13,150	1,850	1,850
<b>Subtotal</b>		<b>15,000</b>	<b>15,000</b>	<b>13,150</b>	<b>1,850</b>	<b>1,850</b>
<u>HazMat</u>						
Staff Salary	014476 0300	-	6,000	946	(946)	5,054
Social Security	014476 0802	-	600	71	(71)	529
Retirement	014476 0804	-	1,300	-	-	1,300
Medical/Prescription/Dental	014476 0807	-	2,003	325	(325)	1,678
Vision/Life Insurance	014476 0809	-	100	3	(3)	97
Contracted Services	014477 1000	-	49,997	49,997	(49,997)	-
<b>Subtotal</b>		<b>-</b>	<b>60,000</b>	<b>51,342</b>	<b>(51,342)</b>	<b>8,658</b>
<u>Radiation Emergency</u>						
Telephone	014497 2400	3,300	3,300	2,698	602	602
Materials and Supplies	014497 3000	5,500	8,500	8,227	(2,727)	273
Training and Staff Development	014497 4000	1,500	1,500	-	1,500	1,500
<b>Subtotal</b>		<b>10,300</b>	<b>13,300</b>	<b>10,925</b>	<b>(625)</b>	<b>2,375</b>
<u>Veterans Service</u>						
Department Head Salary	014706 0100	69,285	69,285	69,194	91	91
Staff Salary	014706 0300	87,352	87,352	86,928	424	424
Social Security	014706 0802	11,982	11,982	11,597	385	385
Retirement	014706 0804	34,460	34,460	47,133	(12,673)	(12,673)
Medical/Prescription/Dental	014706 0807	55,857	58,165	53,073	2,784	5,092
Vision/Life Insurance	014706 0809	700	700	699	1	1
Materials and Supplies	014707 3000	25,000	23,541	23,193	1,807	348
Travel and Transportation	014707 4100	4,000	4,000	1,019	2,981	2,981
Equipment Maintenance and Rental	014707 4500	5,000	5,000	5,439	(439)	(439)
Burials	014707 5006	50,000	50,000	30,900	19,100	19,100
Headstones	014707 5014	8,500	8,500	4,501	3,999	3,999
Veterans Organizations	014707 5021	13,000	13,000	4,525	8,475	8,475
Veterans Outreach	014707 5040	4,000	4,000	2,685	1,315	1,315
Association Dues	014707 6100	300	300	50	250	250
<b>Subtotal</b>		<b>369,436</b>	<b>370,285</b>	<b>340,936</b>	<b>28,500</b>	<b>29,349</b>



# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Alameda Park</u>						
Staff Salary	015106 0300	115,417	115,417	125,353	(9,936)	(9,936)
Social Security	015106 0802	8,831	8,831	9,484	(653)	(653)
Uniform Benefits	015106 0803	350	350	350	-	-
Retirement	015106 0804	17,893	17,893	18,094	(201)	(201)
Medical/Prescription/Dental	015106 0807	28,704	31,029	31,269	(2,565)	(240)
Vision/Life Insurance	015106 0809	376	376	384	(8)	(8)
Contracted Services	015107 1000	12,000	12,000	5,827	6,173	6,173
Utilities	015107 2300	14,000	14,000	12,496	1,504	1,504
Utilities - Diamond Park	015107 2301	3,500	3,500	934	2,566	2,566
Telephone	015107 2400	3,800	3,800	2,602	1,198	1,198
Materials and Supplies	015107 3000	48,000	48,000	35,080	12,920	12,920
DEK Hockey Expense	015107 3024	20,000	20,000	5,896	14,104	14,104
Travel and Transportation	015107 4100	3,000	3,000	475	2,525	2,525
Equipment Maintenance and Rental	015107 4500	5,000	5,000	7,512	(2,512)	(2,512)
Association Dues	015107 6100	2,500	2,500	2,159	341	341
Other Miscellaneous Costs	015107 8004	11,500	11,500	11,283	217	217
Unanticipated Damages	015107 8009	20,000	20,000	3,700	16,300	16,300
<b>Subtotal</b>		<b>314,871</b>	<b>317,196</b>	<b>272,898</b>	<b>41,973</b>	<b>44,298</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Alameda Pool</u>						
Staff Salary	015206 0300	125,000	125,000	87,044	37,956	37,956
Social Security	015206 0802	9,563	9,563	6,650	2,913	2,913
Retirement	015206 0804	4,769	4,769	5,654	(885)	(885)
Medical/Prescription/Dental	015206 0807	3,427	3,427	866	2,561	2,561
Vision/Life Insurance	015206 0809	72	72	26	46	46
Utilities	015207 2300	38,000	38,000	29,736	8,264	8,264
Telephone	015207 2400	1,000	1,000	855	145	145
Advertising	015207 2700	500	500	210	290	290
Materials and Supplies	015207 3000	30,000	30,000	30,359	(359)	(359)
Concession Stand Supplies	015207 3402	25,000	25,000	18,059	6,941	6,941
Equipment Maintenance and Rental	015207 4500	5,800	5,800	8,815	(3,015)	(3,015)
Pool Programs	015207 8017	1,600	1,600	-	1,600	1,600
<b>Subtotal</b>		<b>244,731</b>	<b>244,731</b>	<b>188,274</b>	<b>56,457</b>	<b>56,457</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Sinking Fund</u>						
Principle - 2014 Bond Issue	016117 7502	3,925,000	3,925,000	-	3,925,000	3,925,000
Principle - 2016 Note Series A	016117 7507	364,000	364,000	364,000	-	-
Principle - 2016 Note Series B	016117 7516A	513,000	513,000	513,000	-	-
Principle - 2017 Bond Issue	016117 7516B	711	711	711	-	-
Principle - 2020 Bond Issue	016117 7530	-	-	3,930,000	(3,930,000)	(3,930,000)
Reduction of Principle - Leases	016117 7599	-	-	89,814	(89,814)	(89,814)
Interest - 2014 Bond Issue	0161172 7602	142,112	142,112	-	142,112	142,112
Interest - 2016 Note Series A	0161172 7616A	40,162	40,162	40,162	-	-
Interest - 2016 Note Series B	0161172 7616B	98,787	98,787	98,787	-	-
Interest - 2017 Bond Issue	0161172 7617	78,534	78,534	78,533	1	1
Interest - 2020 Bond Issue	0161172 7630	-	-	83,292	(83,292)	(83,292)
Interest Expense - Leases	0161172 7699	-	-	3,679	(3,679)	(3,679)
<b>Subtotal</b>		<b>5,162,306</b>	<b>5,162,306</b>	<b>5,201,978</b>	<b>(39,672)</b>	<b>(39,672)</b>
<u>Insurance</u>						
Multi-Peril Insurance	016157 5303	330,003	330,003	372,704	(42,701)	(42,701)
<b>Subtotal</b>		<b>330,003</b>	<b>330,003</b>	<b>372,704</b>	<b>(42,701)</b>	<b>(42,701)</b>
<u>Cost Allocation/Appraisal</u>						
Cost Plan	016207 5400	14,250	14,250	14,300	(50)	(50)
<b>Subtotal</b>		<b>14,250</b>	<b>14,250</b>	<b>14,300</b>	<b>(50)</b>	<b>(50)</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Contributions</u>						
Fire Chiefs Association	01630220 7001	10,000	10,000	10,000	-	-
Unionville Volunteer Fire	01630220 7018	2,500	2,500	2,500	-	-
Flood Control Authority	01630292 7002	13,500	13,500	13,500	-	-
Butler County Fire Police	01630294 7019	3,600	3,600	3,600	-	-
Airport Authority	01630480 7008	155,000	155,000	155,000	-	-
BC3 Contribution	01630490 7022	5,388,254	5,388,254	5,505,210	(116,956)	(116,956)
PA Army National Guard	01630490 7035	2,000	2,000	-	2,000	2,000
Federated Library	01630560 7024	265,000	265,000	265,000	-	-
Butler Historical Society	01630570 7029	10,000	10,000	10,000	-	-
Agricultural Extension (Utilities)	01630610 2300	5,000	5,000	4,161	839	839
Agricultural Extension	01630610 7013	250,000	250,000	250,000	-	-
S.P.R.P.C.	01630650 7025	81,777	81,777	81,777	-	-
Butler County CDC	01630650 7036	350,000	350,000	350,000	-	-
Butler County Conservation	01630670 7049	189,679	189,679	189,680	(1)	(1)
<b>Subtotal</b>		<b>6,726,310</b>	<b>6,726,310</b>	<b>6,840,428</b>	<b>(114,118)</b>	<b>(114,118)</b>
<u>Miscellaneous</u>						
Contingency	016407 0000	500,000	396,451	-	500,000	396,451
Utilities	016407 2300	4,500	4,500	3,994	506	506
Indigent Burials	016407 8004	3,000	3,000	2,100	900	900
<b>Subtotal</b>		<b>507,500</b>	<b>403,951</b>	<b>6,094</b>	<b>501,406</b>	<b>397,857</b>
<u>Refunds</u>						
General Refunds	016417 8500	250	250	28	222	222
Tax Refunds	016417 8502	500	500	26,388	(25,888)	(25,888)
<b>Subtotal</b>		<b>750</b>	<b>750</b>	<b>26,416</b>	<b>(25,666)</b>	<b>(25,666)</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Transfers</u>						
Transfer to Domestic Relations	012757 7202	985,214	985,214	873,914	111,300	111,300
Transfer to Hazmat	014457 7203	82,235	82,235	76,464	5,771	5,771
Transfer to GF Grant Fund	014837 7252	67,790	67,790	79,682	(11,892)	(11,892)
Transfer to Recreation	015007 7246	345,111	345,111	251,094	94,017	94,017
Transfer to Capital Reserve	016427 7208	-	43,970	43,908	(43,908)	62
Transfer to Liquid Fuels	016457 7211	-	-	4,633	(4,633)	(4,633)
Transfer to AAA	016507 7212	20,000	20,000	20,000	-	-
Transfer to AAA NR	016507 7239	74,810	74,810	101,979	(27,169)	(27,169)
Transfer to Children & Youth	017007 7213	3,190,130	3,190,130	2,674,539	515,591	515,591
Transfer to Independent Living	017357 7236	85,747	85,747	19,384	66,363	66,363
Transfer to D&A	018807 7218	39,000	39,000	38,969	31	31
Transfer to D&A - DWI Match	018807 7240	386,500	386,500	126,920	259,580	259,580
Transfer to D&A - Act 198	018807 7243	427,400	427,400	-	427,400	427,400
Transfer to MH/MR	019007 7219	195,000	195,000	164,394	30,606	30,606
Transfer to HS Block Grant	019007 7253	230,000	230,000	183,692	46,308	46,308
Transfer to Agricultural Preservation	019717 7221	206,882	206,882	205,556	1,326	1,326
<b>Subtotal</b>		<b>6,335,819</b>	<b>6,379,789</b>	<b>4,865,128</b>	<b>1,470,691</b>	<b>1,514,661</b>
<b>Grand Total of General Fund Expenditures</b>		<b>\$ 69,684,193</b>	<b>\$ 71,327,147</b>	<b>\$ 66,468,895</b>	<b>\$ 3,215,298</b>	<b>\$ 4,858,252</b>

# COUNTY OF BUTLER, PENNSYLVANIA

## SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL

### GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2021

(Continued)

	Budgeted Amounts			Variance with	Variance with
	Original	Final	Actual	Original Budget	Final Budget
<b><u>Reconciliation to General Fund Reported on the Statement of Revenues, Expenditures, and Changes in Fund Balance - Budget and Actual, which includes: Operating Reserve, Workers' Compensation, Tax Claim, and Agricultural Easements:</u></b>					
<b>Grand Total General Fund Expenditures:</b>	<b>\$ 69,684,193</b>	<b>\$ 71,327,147</b>	<b>\$ 66,468,895</b>	<b>\$ 3,215,298</b>	<b>\$ 4,858,252</b>
Operating Reserve	1,282,506	1,282,506	-	1,282,506	1,282,506
Workers' Compensation	1,271,584	1,271,584	-	1,271,584	1,271,584
Tax Claim	120,000	120,000	120,206	(206)	(206)
Agricultural Conservation	728,572	728,572	328,346	400,226	400,226
<b>Less: Elimination of Interfund Transfers:</b>					
Agricultural Conservation	206,882	206,882	205,562	1,320	1,320
<b>Grand Total As Reported on page III-8</b>	<b>\$ 72,879,973</b>	<b>\$ 74,522,927</b>	<b>\$ 66,711,885</b>	<b>\$ 6,168,088</b>	<b>\$ 7,811,042</b>

(Concluded)

## **STATISTICAL SECTION**

# STATISTICAL SECTION

This part of the County of Butler's annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

## Contents

## Page

### Financial Trends

These schedules contain trend information to improve the reader's understanding of how the government's financial performance and well-being have changed over time.

VI - 1

### Revenue Capacity

These schedules contain information to help the reader assess the government's most significant local revenue source: property taxes.

VI - 7

### Debt Capacity

These schedules present information to help the reader assess the affordability of the government's current levels of outstanding debt and the government's ability to issue additional debt in the future.

VI - 18

### Demographic and Economic Information

These schedules offer demographic and economic indicators to improve the reader's understanding of the environment in which the government's financial activities take place.

VI - 24

### Operating Information

These schedules contain service and infrastructure data to improve the reader's understanding of how the information in the government's financial report relates to the services the government provides and the activities it performs.

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### Miscellaneous Statistics

These schedules contain a historical population chart.

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### *SOURCES:*

Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial reports for the relevant year.



# COUNTY OF BUTLER, PENNSYLVANIA

## NET POSITION BY COMPONENT - LAST TEN YEARS

(Accrual basis of accounting)

(Unaudited)

	Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Governmental activities:										
Net investment in capital assets	\$ 48,125,952	\$ 47,074,940	\$ 34,884,432	\$ 42,144,526	\$ 39,595,530	\$ 39,387,664	\$ 35,892,941	\$ 30,212,176	\$ 25,313,445	\$ 23,599,674
Restricted	18,594,201	12,277,206	11,165,321	9,954,726	9,066,941	7,417,347	6,286,815	6,939,927	5,236,014	5,051,507
Unrestricted	<u>24,876,973</u>	<u>5,529,484</u>	<u>6,285,638</u>	<u>(6,258,300)</u>	<u>(5,684,320)</u>	<u>(7,563,029)</u>	<u>(2,160,695)</u>	<u>21,004,834</u>	<u>11,303,768</u>	<u>10,608,198</u>
Total governmental activities net position	<u>\$ 91,597,126</u>	<u>\$ 64,881,630</u>	<u>\$ 52,335,391</u>	<u>\$ 45,840,952</u>	<u>\$ 42,978,151</u>	<u>\$ 39,241,982</u>	<u>\$ 40,019,061</u>	<u>\$ 58,156,937</u>	<u>\$ 41,853,227</u>	<u>\$ 39,259,379</u>
Business-type activities:										
Net investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (64,947)	\$ (238,364)	\$ 6,440,992	\$ 6,409,688
Restricted	-	-	-	-	-	-	11,911	1,331,085	603,961	916,288
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(179,518)</u>	<u>-</u>	<u>(573,360)</u>	<u>(270,331)</u>
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (232,554)</u>	<u>\$ 1,092,721</u>	<u>\$ 6,471,593</u>	<u>\$ 7,055,645</u>
Primary government:										
Net investment in capital assets	\$ 48,125,952	\$ 47,074,940	\$ 34,884,432	\$ 42,144,526	\$ 39,595,530	\$ 39,387,664	\$ 35,827,994	\$ 29,973,812	\$ 31,754,437	\$ 30,009,362
Restricted	18,594,201	12,277,206	11,165,321	9,954,726	9,066,941	7,417,347	6,298,726	8,271,012	5,839,975	5,967,795
Unrestricted	<u>24,876,973</u>	<u>5,529,484</u>	<u>6,285,638</u>	<u>(6,258,300)</u>	<u>(5,684,320)</u>	<u>(7,563,029)</u>	<u>(2,340,213)</u>	<u>21,004,834</u>	<u>10,730,408</u>	<u>10,337,867</u>
Total primary government net position	<u>\$ 91,597,126</u>	<u>\$ 64,881,630</u>	<u>\$ 52,335,391</u>	<u>\$ 45,840,952</u>	<u>\$ 42,978,151</u>	<u>\$ 39,241,982</u>	<u>\$ 39,786,507</u>	<u>\$ 59,249,658</u>	<u>\$ 48,324,820</u>	<u>\$ 46,315,024</u>

# COUNTY OF BUTLER, PENNSYLVANIA

## CHANGES IN NET POSITION - LAST TEN YEARS

(Accrual Basis of Accounting)

(Unaudited)

	Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Expenses:</b>										
Governmental activities:										
General government - administration	\$ 16,054,697	\$ 24,056,110	\$ 13,187,911	\$ 12,772,232	\$ 12,743,921	\$ 12,301,829	\$ 11,009,498	\$ 11,342,525	\$ 10,741,653	\$ 10,998,572
General government - judicial	15,942,127	14,949,186	16,418,326	17,814,826	16,587,066	17,729,710	15,361,068	15,849,028	15,260,808	14,675,698
Public safety	28,187,302	22,222,546	22,544,944	22,935,052	21,626,111	23,612,641	17,058,490	17,466,334	16,481,883	15,280,500
Public works and enterprises	2,307,882	2,662,796	1,623,945	2,084,309	1,589,701	2,142,095	1,485,108	1,954,895	2,045,812	1,706,037
Human services	47,640,808	41,298,030	43,866,467	43,576,946	42,289,104	43,016,935	39,365,687	39,465,829	37,065,928	70,340,797
Culture and recreation	1,547,198	1,463,340	2,009,964	1,624,502	1,991,489	1,741,609	2,569,623	1,572,486	1,237,488	1,495,817
Conservation and economic development	3,977,344	6,394,186	4,430,713	4,434,507	6,007,161	4,061,501	3,948,814	3,129,353	3,233,785	3,029,481
Interest, premiums, and discounts	1,011,672	1,442,112	1,648,278	1,708,009	1,873,370	1,566,788	1,668,624	1,642,188	2,162,448	2,286,154
Total governmental activities expenses	116,669,030	114,488,306	105,730,548	106,950,383	104,707,923	106,173,108	92,466,912	92,422,638	88,229,805	119,813,056
Business-type activities:										
Healthcare services	-	-	-	-	-	-	-	7,840,132	20,259,460	19,337,991
Health Choices	-	-	-	-	-	-	29,435,880	29,790,572	30,575,472	-
Emergency communications	-	-	-	-	-	-	3,290,783	3,136,999	3,059,184	2,961,617
Total business-type activities expenses	-	-	-	-	-	-	32,726,663	40,767,703	53,894,116	22,299,608
Total primary government expenses	\$ 116,669,030	\$ 114,488,306	\$ 105,730,548	\$ 106,950,383	\$ 104,707,923	\$ 106,173,108	\$ 125,193,575	\$ 133,190,341	\$ 142,123,921	\$ 142,112,664
<b>Program Revenues:</b>										
Governmental activities:										
Charges for services:										
General government - administration	\$ 2,848,790	\$ 2,806,138	\$ 2,492,215	\$ 2,427,800	\$ 2,502,997	\$ 2,489,623	\$ 2,420,280	\$ 2,405,908	\$ 2,531,181	\$ 2,694,515
General government - judicial	2,886,647	2,876,645	2,805,482	3,492,439	3,273,886	3,233,565	3,277,787	3,285,912	3,660,429	3,455,255
Public safety	9,539,075	3,161,313	2,940,789	1,943,667	1,769,898	2,210,605	2,651,470	3,144,256	2,841,068	1,988,196
Public works and enterprises	1,096,700	1,051,285	1,008,895	13,945	-	-	-	-	-	-
Human services	1,748,637	1,769,905	1,688,771	1,424,990	1,198,868	1,269,198	775,265	508,082	747,675	798,755
Culture and recreation	297,944	235,897	391,970	383,669	352,630	358,084	358,332	260,236	315,715	598,583
Conservation and development	623,711	422,405	545,951	700,896	1,162,407	905,851	673,344	624,103	470,357	708,076
Operating grants and contributions	62,959,708	57,180,174	41,600,104	41,170,013	40,973,179	40,344,751	37,520,039	36,606,177	33,403,679	65,305,946
Capital grants and contributions	4,435,276	2,638,320	2,701,927	2,719,645	4,469,850	1,943,591	1,840,517	1,803,901	4,144,241	2,150,141
Total governmental activities program revenues	86,436,488	72,142,082	56,176,104	54,277,064	55,703,715	52,755,268	49,517,034	48,638,575	48,114,345	77,699,467
Business-type activities:										
Healthcare services	-	-	-	-	-	-	-	7,487,180	18,796,441	18,113,511
Health Choices	-	-	-	-	-	-	29,435,880	29,790,572	30,575,472	-
Emergency communications	-	-	-	-	-	-	2,734,904	1,956,675	1,836,561	2,004,218
Total business-type activities revenues	-	-	-	-	-	-	32,170,784	39,232,427	51,208,474	20,117,729
Total primary government revenues	\$ 86,436,488	\$ 72,142,082	\$ 56,176,104	\$ 54,277,064	\$ 55,703,715	\$ 52,755,268	\$ 81,687,818	\$ 87,871,002	\$ 99,322,819	\$ 97,817,196
<b>Net (Expenses)/Revenues:</b>										
Governmental activities	\$ (30,232,542)	\$ (42,346,224)	\$ (49,554,444)	\$ (52,673,319)	\$ (49,004,208)	\$ (53,417,840)	\$ (42,949,878)	\$ (43,784,063)	\$ (40,115,460)	\$ (42,113,589)
Business-type activities	-	-	-	-	-	-	(555,879)	(1,535,276)	(2,685,642)	(2,181,879)
Total primary government net (expenses) revenues	\$ (30,232,542)	\$ (42,346,224)	\$ (49,554,444)	\$ (52,673,319)	\$ (49,004,208)	\$ (53,417,840)	\$ (43,505,757)	\$ (45,319,339)	\$ (42,801,102)	\$ (44,295,468)
<b>General Revenues and other Changes in Net Position:</b>										
Governmental activities:										
Real estate taxes	\$ 52,870,906	\$ 51,364,484	\$ 49,692,941	\$ 50,349,609	\$ 49,531,159	\$ 48,653,726	\$ 42,729,131	\$ 42,126,382	\$ 41,502,607	\$ 39,375,548
Hotel tax	1,885,727	1,134,660	2,418,046	2,377,470	2,321,249	1,879,933	1,517,098	1,464,849	1,364,156	1,259,592
Interest and investment income	118,400	263,797	982,871	734,693	359,766	272,769	77,104	103,723	52,534	99,018
Other income	2,073,005	2,129,522	1,876,508	2,074,348	1,831,203	2,066,887	2,183,684	2,520,007	2,284,241	2,910,391
Special item - disposal of operations	-	-	-	-	(1,303,000)	(232,554)	(331,291)	13,872,812	(2,130,039)	(1,812,848)
Total governmental activities	56,948,038	54,892,463	54,970,366	55,536,120	52,740,377	52,640,761	46,175,726	60,087,773	43,073,499	41,831,701
Business-type activities:										
Interest and investment income	-	-	-	-	-	-	222	592	164	851
Other income	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	232,554	331,291	(13,872,812)	2,130,039	1,812,848
Total business-type activities	-	-	-	-	-	232,554	331,513	(13,872,220)	2,130,203	1,813,699
Total primary government	\$ 56,948,038	\$ 54,892,463	\$ 54,970,366	\$ 55,536,120	\$ 52,740,377	\$ 52,873,315	\$ 46,507,239	\$ 46,215,553	\$ 45,203,702	\$ 43,645,400
<b>Change in Net Position:</b>										
Governmental activities	\$ 26,715,496	\$ 12,546,239	\$ 5,415,922	\$ 2,862,801	\$ 3,736,169	\$ (777,079)	\$ 3,225,848	\$ 16,303,710	\$ 2,958,039	\$ (281,888)
Business-type activities	-	-	-	-	-	232,554	(224,366)	(15,407,496)	(555,439)	(368,180)
Total primary government change in net position	\$ 26,715,496	\$ 12,546,239	\$ 5,415,922	\$ 2,862,801	\$ 3,736,169	\$ (544,525)	\$ 3,001,482	\$ 896,214	\$ 2,402,600	\$ (650,068)

# COUNTY OF BUTLER, PENNSYLVANIA

## FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN YEARS

(Modified Accrual Basis of Accounting)

(Unaudited)

	Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Fund:										
Nonspendable	\$ 206,158	\$ 194,078	\$ 823,976	\$ 641,934	\$ 522,353	\$ 694,203	\$ 582,600	\$ 257,991	\$ 251,297	\$ 285,458
Restricted	1,364,291	1,426,646	1,310,235	1,302,299	1,397,424	1,396,143	1,389,121	1,376,332	1,259,133	1,233,230
Committed	1,245,615	1,250,317	1,197,288	1,138,969	1,124,939	571,054	577,893	655,634	685,659	726,339
Assigned	3,112,847	6,220,913	6,744,980	4,445,406	3,820,000	3,841,054	4,250,138	5,389,990	6,153,177	6,492,677
Unassigned	27,832,768	9,774,021	8,243,722	8,846,728	7,106,548	5,044,438	2,160,243	-	664,489	-
Total General Fund	<u>\$ 33,761,679</u>	<u>\$ 18,865,975</u>	<u>\$ 18,320,201</u>	<u>\$ 16,375,336</u>	<u>\$ 13,971,264</u>	<u>\$ 11,546,892</u>	<u>\$ 8,959,995</u>	<u>\$ 7,679,947</u>	<u>\$ 9,013,755</u>	<u>\$ 8,737,704</u>
All Other Governmental Funds:										
Nonspendable	\$ 109,526	\$ 70,448	\$ 41,689	\$ 75,797	\$ 36,309	\$ 45,688	\$ 39,654	\$ 43,670	\$ 43,450	\$ 51,508
Restricted	15,542,321	10,876,778	10,453,345	11,257,970	17,370,712	10,084,220	2,968,524	4,063,595	2,776,881	2,893,277
Committed	12,617,609	2,693,190	2,116,035	-	-	6,556	3,922,230	3,109,883	-	-
Assigned	1,293,997	736,274	1,639,494	2,196,505	3,319,358	3,248,481	2,126,425	8,126,180	211,935	292,918
Unassigned	(5,871)	(2,190)	(5,533)	(46,825)	(7,255)	(7,867)	(6,570)	(7,475)	(9,477)	(13,285)
Total all Other Governmental Funds	<u>\$ 29,557,582</u>	<u>\$ 14,374,500</u>	<u>\$ 14,245,030</u>	<u>\$ 13,483,447</u>	<u>\$ 20,719,124</u>	<u>\$ 13,377,078</u>	<u>\$ 9,050,263</u>	<u>\$ 15,335,853</u>	<u>\$ 3,022,789</u>	<u>\$ 3,224,418</u>

**COUNTY OF BUTLER, PENNSYLVANIA**  
**CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN YEARS**

(Modified Accrual Basis of Accounting)

(Unaudited)

	Year									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Revenues:</b>										
Taxes	\$ 54,841,433	\$ 52,597,443	\$ 53,478,119	\$ 52,529,566	\$ 51,801,239	\$ 50,520,042	\$ 44,097,479	\$ 43,431,240	\$ 42,772,400	\$ 40,566,799
Intergovernmental	66,389,435	60,476,651	44,783,471	43,333,644	44,967,981	42,519,702	38,895,758	38,055,079	37,272,922	66,531,089
Charges for services	18,064,666	11,408,978	11,376,966	9,017,680	9,237,995	9,224,707	8,699,749	9,165,554	9,091,712	8,935,969
Fines and forfeits	976,838	917,799	1,022,017	1,211,196	1,017,913	930,765	1,072,174	1,076,844	1,121,276	1,129,708
Interest	118,399	263,797	982,871	734,692	359,766	272,769	77,104	103,723	52,534	99,018
Other	2,073,005	2,129,521	1,921,293	2,052,002	1,891,784	2,075,378	2,188,740	2,515,394	2,305,588	2,903,167
Total revenues	142,463,776	127,794,189	113,564,737	108,878,780	109,276,678	105,543,363	95,031,004	94,347,834	92,616,432	120,165,750
<b>Expenditures:</b>										
General government - administration	14,972,745	22,042,691	11,527,198	11,250,038	10,749,174	10,433,753	10,345,603	10,250,444	9,830,002	9,765,746
General government - judicial	17,772,599	17,256,430	16,915,799	16,873,999	16,650,766	16,252,916	15,606,260	15,615,489	15,021,003	14,447,016
Public safety	27,262,604	23,185,959	21,517,743	20,505,605	20,036,370	19,938,669	16,146,436	16,060,375	15,049,900	13,820,772
Public works and enterprises	1,426,954	500,143	501,081	491,178	508,103	827,770	513,103	632,575	789,241	566,429
Human services	48,152,868	41,398,840	43,455,114	42,369,338	41,537,210	41,259,013	38,997,435	39,173,894	36,354,183	69,607,032
Culture and recreation	1,036,083	1,038,613	1,063,012	1,087,514	1,100,902	1,058,255	1,012,106	928,971	915,063	1,021,363
Conservation and economic development	3,664,554	6,074,848	3,813,331	4,008,868	5,608,161	3,356,165	3,380,650	2,786,574	2,980,745	2,836,419
Other	20,557,143	1,371,353	524,609	527,596	518,148	555,039	680,684	501,905	624,067	587,001
Debt service:										
Principal	5,197,752	4,448,624	3,940,430	3,805,875	3,400,826	9,997,748	2,007,962	39,192,423	2,144,930	2,375,029
Interest	1,011,672	2,138,822	1,941,048	2,055,697	1,944,247	1,873,325	1,852,335	2,621,753	2,133,955	2,256,239
Capital projects	5,967,813	8,261,257	6,891,961	10,757,023	11,480,640	2,999,500	9,563,459	9,437,425	4,581,183	2,307,584
Total expenditures	147,022,787	127,717,580	112,091,326	113,732,731	113,534,547	108,552,153	100,106,033	137,201,828	90,424,272	119,590,630
<b>Excess (Deficiency) of Revenues Over (Under) Expenditures</b>	<b>(4,559,011)</b>	<b>76,609</b>	<b>1,473,411</b>	<b>(4,853,951)</b>	<b>(4,257,869)</b>	<b>(3,008,790)</b>	<b>(5,075,029)</b>	<b>(42,853,994)</b>	<b>2,192,160</b>	<b>575,120</b>
<b>Other Financing Sources (Uses):</b>										
Transfers in	18,716,800	11,158,350	10,015,790	6,360,654	6,529,405	9,107,445	8,694,597	25,688,869	6,241,311	5,926,326
Transfers out	(18,716,800)	(11,158,350)	(10,015,790)	(6,360,654)	(6,529,405)	(8,117,227)	(9,025,888)	(11,816,057)	(8,371,350)	(7,739,174)
Issuance of debt	5,175,010	22,860,000	118,611	-	15,121,814	8,970,000	-	39,947,149	-	49,364
Refunding note - proceeds	-	9,550,000	-	-	-	-	-	-	-	-
Refunding note - disbursements	-	(9,550,000)	-	-	-	-	-	-	-	-
Infrastructure Bank - issuance	29,420,183	-	-	-	-	-	-	-	-	-
Deposit to refunding escrow	-	(22,291,881)	-	-	-	-	-	-	-	-
Refund office furniture	-	-	-	-	-	130,238	329,712	-	-	-
Sale of capital assets	42,604	30,516	35,909	22,346	25,473	12,046	71,066	13,289	12,301	7,224
Total other financing sources (uses)	34,637,797	598,635	154,520	22,346	15,147,287	10,102,502	69,487	53,833,250	(2,117,738)	(1,756,260)
Special Item - disposal of operations	-	-	-	-	(1,303,000)	-	-	-	-	-
Net change in fund balance	\$ 30,078,786	\$ 675,244	\$ 1,627,931	\$ (4,831,605)	\$ 9,586,418	\$ 7,093,712	\$ (5,005,542)	\$ 10,979,256	\$ 74,422	\$ (1,181,140)
Debt service as a percentage of noncapital expenditures	5.09%	5.37%	5.51%	5.62%	5.17%	11.05%	4.17%	32.31%	4.92%	3.91%

# COUNTY OF BUTLER, PENNSYLVANIA

## GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION - LAST TEN YEARS

### ALL GOVERNMENTAL FUND TYPES 2012-2021

(Unaudited)

Fiscal Year	General Government Administration	General Government Judicial	Public Safety (3)	Public Works and Enterprises (1)	Human Services (2)	Culture and Recreation	Conservation and Economic Development	Other	Debt Service	Capital Projects	Total
2012	\$ 9,765,746	\$ 14,447,016	\$ 13,820,772	\$ 566,429	\$ 69,607,032	\$ 1,021,363	\$ 2,836,419	\$ 587,001	\$ 4,631,268	\$ 2,307,584	\$ 119,590,630
2013	9,830,002	15,021,003	15,049,900	789,241	36,354,183	915,063	2,980,745	624,067	4,278,885	4,581,183	90,424,272
2014	10,250,444	15,615,489	16,060,375	632,575	39,173,894	928,971	2,786,574	501,905	41,814,176	9,437,425	137,201,828
2015	10,345,603	15,606,260	16,146,436	513,103	38,997,435	1,012,106	3,380,650	680,684	3,860,297	9,563,459	100,106,033
2016	10,433,753	16,252,916	19,938,669	827,770	41,259,013	1,058,255	3,356,165	555,039	11,871,073	2,999,500	108,552,153
2017	10,749,174	16,650,766	20,036,370	508,103	41,537,210	1,100,902	5,608,161	518,148	5,345,073	11,480,640	113,534,547
2018	11,250,038	16,873,999	20,505,605	491,178	42,369,338	1,087,514	4,008,868	527,596	5,861,572	10,757,023	113,732,731
2019	11,527,198	16,915,799	21,517,743	501,081	43,455,114	1,063,012	3,813,331	524,609	5,881,478	6,891,961	112,091,326
2020	22,042,691	17,256,430	23,185,959	500,143	41,398,840	1,038,613	6,074,848	1,371,353	6,587,446	8,261,257	127,717,580
2021	34,930,503	17,772,599	27,262,604	1,426,954	48,152,868	1,036,083	3,664,554	599,385	6,209,424	5,967,813	147,022,787

Includes the following funds: General, Special Revenue, Debt Service, and Capital Projects. Excludes component units.

#### NOTES:

- (1) Amounts fluctuate based on bridge construction done in the current year.
- (2) Health Choices became a Business-Type fund in 2013.  
Health Choices became a Special Revenue fund in 2016.
- (3) Emergency Communications 911 became a Special Revenue fund in 2016.

# COUNTY OF BUTLER, PENNSYLVANIA

## GENERAL GOVERNMENTAL REVENUES BY SOURCE - LAST TEN YEARS

### ALL GOVERNMENTAL FUND TYPES 2012-2021

(Unaudited)

Fiscal Year	Property Taxes	Inter-governmental	Charges for Services	Fines and Forfeits	Interest	Other	Total
2012	\$ 40,566,799	\$ 66,531,089	\$ 8,935,969	\$ 1,129,708	\$ 99,018	\$ 2,903,167	\$ 120,165,750
2013	42,772,400 (1)	37,272,922 (2)	9,091,712	1,121,276	52,534	2,305,588	92,616,432
2014	43,431,240	38,055,079	9,165,554	1,076,844	103,723	2,515,394	94,347,834
2015	44,097,479	38,895,758	8,699,749	1,072,174	77,104	2,188,740	95,031,004
2016	50,520,042 (3)	42,519,702 (4)	9,226,093	930,765	272,769	2,075,378	105,544,749
2017	51,801,239	44,967,981	9,237,995	1,017,913	359,766	1,891,784	109,276,678
2018	52,529,566	43,333,644	9,017,680	1,211,196	734,692	2,052,002	108,878,780
2019	53,478,119	44,783,471	11,376,966	1,022,017	982,871	1,921,293	113,564,737
2020	52,597,443	60,476,651 (5)	11,408,978	917,799	263,797	2,129,521	127,794,189
2021	54,841,433	66,389,435	18,064,666	976,838	118,399	2,073,005	142,463,776

Includes the following funds: General, Special Revenue, Debt Service, and Capital Projects. Excludes component units.

**NOTES:**

(1) Increase in 2013 is due to a 1.00 mill increase in real estate taxes.

(2) Intergovernmental Revenue decreased because Health Choices became a Business-Type fund in 2013.

(3) Increase in 2016 is due to a 3.00 mill increase in real estate taxes.

(4) Intergovernmental Revenue increased due to Health Choices and Emergency Communications 911 becoming Special Revenue funds in 2016.

(5) Intergovernmental Revenue increased due to Coronavirus Relief funding in 2020.

**NOTE:** Taxes includes Current, Delinquent and Hotel Taxes

# COUNTY OF BUTLER, PENNSYLVANIA

## PROPERTY TAX LEVIES AND COLLECTIONS

LAST TEN YEARS 2012-2021

(Unaudited)

Fiscal Year	A (1) Taxes Levied for the Fiscal Year (Original Levy)	B (2) Adjustments	C (A+B) Total Adjusted Levy	D (D/A) Collected Within the Fiscal Year of the Levy		E Collections in Subsequent Years	F (D+E) Total Collections to Date	
	Amount			(D/A) Percentage of Original Levy			(4) Amount	(F/C) Percentage of Adjusted Levy
2012	\$ 39,794,128	\$ (13,874)	\$ 39,780,254	\$ 38,636,151	97.09%	\$ 1,108,516	\$ 39,744,667	99.91%
2013	42,026,464	(107,061)	41,919,403	40,827,137	97.15%	1,051,912	41,879,049	99.90%
2014	42,580,754	(14,627)	42,566,127	41,447,122	97.34%	1,074,920	42,522,042	99.90%
2015	43,139,297	(17,898)	43,121,399	42,052,177	97.48%	1,018,115	43,070,292	99.88%
2016	49,044,872	(20,350)	49,024,522	47,864,484	97.59%	1,094,352	48,958,836	99.87%
2017	49,865,284	(4,403)	49,860,881	48,731,336	97.73%	1,057,752	49,789,088	99.86%
2018	50,692,454	(10,015)	50,682,438	49,538,963	97.72%	1,060,352	50,599,315	99.84%
2019	51,562,828	(28,111)	51,534,717	50,460,209	97.86%	585,691	51,045,900	99.05%
2020	52,289,270	(62,989)	52,226,281	51,220,758	97.96%	598,244	51,819,002	99.22%
2021	53,013,307	(62,812)	52,950,495	52,002,782	98.09%	-	52,002,782	98.21%

### NOTES:

(1) Includes interims.

(2) Includes additions and exonerations.

### SOURCES:

Annual Reports of Butler County Controller

## COUNTY OF BUTLER, PENNSYLVANIA

### ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY - LAST TEN YEARS

2012-2021  
(Unaudited)

Fiscal Year	Total Taxable Assessed Value	1969 Estimated Actual Value	Current Year Common Level Ratio	Current Year Estimated Actual Value	Taxable Assessed Value As a Percentage of 1969 Estimated Actual Value	Total Direct Millage Rate <b>(1)</b>
2012	\$ 1,677,456,747	\$ 1,677,456,747	5.88	\$ 9,863,445,672	100%	23.63
2013	1,700,763,050	1,700,763,050	7.41	12,602,654,201	100%	24.63
2014	1,720,707,433	1,720,707,433	8.77	15,090,604,187	100%	24.63
2015	1,751,636,074	1,751,636,074	9.43	16,517,928,178	100%	24.63
2016	1,775,187,242	1,775,187,242	9.17	16,278,467,009	100%	27.63
2017	1,805,012,516	1,805,012,516	9.26	16,714,415,898	100%	27.63
2018	1,834,954,542	1,834,954,542	9.43	17,303,621,331	100%	27.63
2019	1,866,462,089	1,866,462,089	10.75	20,064,467,457	100%	27.63
2020	1,892,755,201	1,892,755,201	11.63	22,012,742,988	100%	27.63
2021	1,969,538,728	1,969,538,728	12.66	24,934,360,296	100%	27.63

**NOTES:**

(1) Tax rates are expressed in millage, and the tax rate is applied per thousand dollars (\$1,000) of the 1969 estimated actual values.

**SOURCE:**

Butler County Assessment Office



# COUNTY OF BUTLER, PENNSYLVANIA

## ASSESSED VALUE OF PROPERTY TAXES BY MUNICIPALITY - LAST TEN YEARS

2012-2021  
(Unaudited)

Municipality	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Adams Township	\$ 212,263,740	\$ 200,301,772	\$ 198,738,060	\$ 195,304,178	\$ 188,892,873	\$ 182,035,456	\$ 176,048,289	\$ 170,651,199	\$ 164,259,143	\$ 158,462,886
Allegheny Township	7,447,409	7,364,805	7,324,325	7,274,704	7,256,745	7,743,285	7,672,304	7,652,942	7,581,132	7,490,995
Brady Township	8,868,706	8,774,186	8,740,052	8,644,655	8,524,883	8,473,033	8,395,051	8,379,169	8,332,155	8,346,810
Bruin Borough	2,123,812	2,125,692	2,266,044	2,163,254	2,162,529	2,151,079	2,133,672	2,134,732	2,120,012	2,125,372
Buffalo Township	80,650,199	77,567,628	75,561,514	74,003,688	72,913,365	70,893,835	70,032,829	69,485,898	68,848,084	68,314,917
Butler City	65,684,959	67,231,986	68,528,345	67,858,653	68,064,108	68,253,347	68,921,971	69,084,242	68,952,575	69,304,666
Butler Township	163,154,500	163,287,630	162,414,985	161,945,453	161,536,079	160,663,187	161,534,265	157,609,694	157,316,494	156,941,363
Callery Borough	4,099,783	4,071,436	4,026,676	3,857,256	3,863,366	3,852,536	3,433,266	3,426,096	3,425,696	3,371,226
Center Township	82,928,598	82,264,600	83,638,388	83,650,942	80,333,093	80,804,953	82,926,536	82,503,901	81,958,109	81,664,684
Cherry Township	10,932,344	10,924,396	10,947,117	10,874,791	10,716,850	10,587,271	10,454,674	10,421,868	9,455,240	9,429,119
Cherry Valley Borough	823,830	802,130	776,360	746,600	742,060	718,940	716,250	709,850	709,350	710,363
Chicora Borough	5,360,098	5,380,809	5,377,699	5,351,341	5,351,321	5,345,474	5,385,257	5,376,337	5,395,920	5,383,316
Clay Township	19,007,138	18,909,590	18,841,721	18,699,361	18,716,092	18,533,399	18,455,965	18,294,322	18,115,347	17,907,306
Clearfield Township	18,474,843	18,295,647	18,119,223	17,920,763	17,803,123	17,703,801	17,620,146	17,509,209	17,430,328	17,149,078
Clinton Township	40,043,692	39,514,968	39,462,260	39,168,587	39,009,082	39,255,385	38,092,775	37,841,152	37,368,506	36,775,759
Concord Township	10,589,335	10,525,275	10,500,505	10,461,643	10,430,296	10,423,542	10,382,148	10,319,247	10,322,442	10,237,901
Connoquenessing Borough	6,739,693	5,954,453	5,698,553	5,534,913	5,235,153	4,804,198	4,541,258	4,310,138	4,075,548	3,801,838
Connoquenessing Township	45,351,338	44,522,953	43,835,313	43,122,610	42,581,704	42,201,574	40,970,366	40,124,825	39,881,478	39,528,080
Cranberry Township	458,840,097	428,313,954	419,898,079	408,828,437	400,264,215	392,140,274	383,639,148	375,489,276	367,969,462	358,341,979
Donegal Township	15,182,579	15,166,592	15,015,674	14,844,684	14,760,173	14,704,322	14,603,118	14,510,033	14,361,807	14,100,904
East Butler Borough	6,116,735	6,127,233	6,143,443	6,156,105	6,297,457	6,265,162	6,368,981	6,365,057	6,369,677	6,333,687
Eau Claire Borough	2,042,059	2,041,705	2,062,410	1,982,510	1,979,200	1,981,850	1,989,863	2,007,743	2,004,133	2,041,433
Evans City Borough	10,174,300	10,202,020	10,162,096	10,162,756	10,171,096	10,157,356	10,140,616	10,068,016	10,024,896	10,009,656
Fairview Borough	741,859	727,609	731,269	728,769	727,939	727,779	723,489	723,489	723,489	712,319
Fairview Township	15,342,019	15,097,928	15,032,508	14,878,179	14,715,494	14,612,469	14,596,154	14,406,062	14,322,958	14,270,834
Forward Township	35,639,732	32,934,305	31,069,895	29,643,531	28,432,019	27,743,723	26,523,457	25,459,724	24,530,044	24,390,306
Franklin Township	27,109,662	26,570,225	26,361,985	26,055,976	25,603,983	25,179,343	24,758,372	24,393,489	24,067,549	23,800,536
Harmony Borough	7,413,991	7,404,302	7,407,242	7,397,812	7,395,852	7,335,182	7,319,082	7,290,782	7,180,672	7,164,162
Harrisville Borough	5,256,854	5,310,354	5,304,924	5,204,394	5,209,244	5,215,944	5,177,520	5,149,176	5,142,321	5,150,721
Jackson Township	73,209,877	63,740,550	58,894,750	56,264,300	54,110,703	47,602,899	44,910,184	42,126,152	41,054,202	40,713,131
Jefferson Township	43,906,752	43,604,506	43,464,368	43,126,681	42,727,470	42,387,360	41,974,834	41,745,999	41,563,117	41,394,272
Karns City Borough	1,440,314	1,446,904	1,449,404	1,376,484	1,371,344	1,369,574	1,372,744	1,374,854	1,369,994	1,377,404
Lancaster Township	34,851,212	30,024,122	28,856,503	27,517,265	26,394,717	25,958,683	25,728,547	25,420,252	25,095,832	24,806,152
Marion Township	8,458,950	8,365,930	8,309,943	8,284,125	8,255,985	8,198,239	8,181,055	8,140,995	8,010,577	7,945,797
Mars Borough	8,438,507	8,620,567	8,431,117	8,423,057	8,345,227	8,310,107	8,233,767	8,220,347	8,211,467	8,167,207
Mercer Township	8,259,294	8,094,334	8,108,684	8,003,424	7,987,524	7,939,274	7,859,194	7,811,117	7,750,837	7,656,407
Middlesex Township	76,105,305	68,296,999	64,057,926	60,387,116	58,444,513	56,905,666	55,886,798	54,163,087	52,584,723	51,437,528
Muddy Creek Township	18,241,609	18,161,534	18,137,589	17,995,059	17,894,506	17,825,380	17,635,282	17,538,412	17,493,095	17,356,660
Oakland Township	22,872,785	22,630,741	22,492,387	22,373,387	22,221,135	22,177,960	21,916,149	21,804,136	21,677,981	21,517,485
Parker Township	5,477,086	5,296,326	5,298,375	5,260,295	5,182,628	5,040,558	5,007,158	4,966,248	4,956,788	4,905,848
Penn Township	56,693,300	56,069,599	55,945,152	55,603,925	55,440,551	54,900,392	54,610,222	54,382,535	54,126,505	53,676,617
Petrolia Borough	1,428,762	1,430,882	1,430,882	1,430,882	1,436,492	1,436,492	1,439,352	1,443,912	1,454,422	1,454,422
Portersville Borough	2,135,750	2,134,850	2,134,850	2,135,810	2,195,080	2,117,520	2,117,520	2,116,620	2,124,600	2,124,600
Prospect Borough	7,767,878	7,762,851	7,748,604	7,666,579	7,682,296	7,659,142	7,672,299	7,660,370	7,638,964	7,637,739
Saxonburg Borough	12,879,504	13,618,104	13,041,916	13,049,286	13,027,349	12,998,767	12,827,267	12,805,613	12,820,435	12,759,377
Seven Fields Borough	34,885,372	33,413,992	33,455,982	33,429,432	33,417,502	33,365,032	33,366,372	33,361,672	33,253,022	32,945,222
Slippery Rock Borough	20,499,692	20,371,910	20,282,710	20,160,323	20,074,003	20,032,433	19,897,079	19,678,763	19,531,373	19,401,783
Slippery Rock Township	36,998,659	36,598,589	36,364,210	36,202,575	35,950,958	36,254,481	35,965,018	33,227,943	33,190,333	33,032,653
Summit Township	34,858,835	34,695,435	34,663,312	34,180,553	34,043,376	33,781,138	33,364,552	33,489,171	33,498,545	33,400,611
Valencia Borough	1,150,821	1,153,333	1,155,663	1,152,462	1,152,112	1,150,751	1,127,431	1,099,519	1,109,739	1,009,429
Venango Township	6,490,924	6,364,176	6,338,946	6,337,337	6,309,907	6,247,714	6,194,043	6,192,933	6,098,551	6,033,441
Washington Township	9,165,500	9,109,240	9,142,633	9,160,577	9,107,977	9,021,797	8,965,256	8,916,666	8,823,058	8,784,490
West Liberty Borough	2,639,065	2,594,505	2,594,505	2,556,105	2,468,885	2,451,492	2,413,012	2,413,012	2,391,192	2,385,422
West Sunbury Borough	925,889	937,529	937,529	937,529	943,589	943,589	943,589	943,969	942,109	909,249
Winfield Township	28,794,834	28,209,671	28,054,591	27,946,967	27,723,655	27,421,379	27,343,433	27,106,545	27,001,935	26,825,268
Worth Township	13,308,533	13,158,042	12,530,281	12,443,091	12,333,321	12,276,501	12,205,468	11,985,528	11,873,222	11,716,282
Zelienople Borough	29,249,815	29,133,797	29,152,612	29,083,371	29,080,317	28,905,223	28,921,627	28,873,395	28,820,865	28,820,035
	<u>\$ 1,969,538,728</u>	<u>\$ 1,892,755,201</u>	<u>\$ 1,866,462,089</u>	<u>\$ 1,834,954,542</u>	<u>\$ 1,805,012,516</u>	<u>\$ 1,775,187,242</u>	<u>\$ 1,751,636,074</u>	<u>\$ 1,720,707,433</u>	<u>\$ 1,700,763,050</u>	<u>\$ 1,677,456,747</u>

SOURCE:  
Butler County Assessment Office

# COUNTY OF BUTLER, PENNSYLVANIA

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2012-2021  
(Unaudited)

### REAL ESTATE TAX RATE (MILLS)

Municipality and School District	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>BUTLER COUNTY</b>										
Operating Millage	21.62	21.49	21.45	21.40	21.59	21.98	20.69	20.69	20.69	19.69
Debt Service Millage	3.07	3.20	3.24	3.29	3.10	2.71	3.94	3.94	3.94	3.94
Butler County Community College Millage	2.94	2.94	2.94	2.94	2.94	2.94	-	-	-	-
Total County Millage	27.63	27.63	27.63	27.63	27.63	27.63	24.63	24.63	24.63	23.63
County real estate millage is uniform for all cities, boroughs, and townships.										
<b>Adams Township</b>										
Municipal	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Mars Area School S.D.	101.38	101.38	101.38	101.38	99.00	99.00	99.00	99.00	99.00	99.00
<b>Allegheny Township</b>										
Municipal	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13
Allegheny-Clarion Valley S.D.	70.11	66.93	66.14	68.56	65.20	64.43	62.38	60.40	63.81	46.74
<b>Brady Township</b>										
Municipal	12.15	12.15	10.15	8.15	8.15	8.15	8.15	6.15	3.15	3.15
Slippery Rock Area S.D.	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77	89.15	89.15
<b>Bruin Borough</b>										
Municipal (1)	16.88	16.88	16.88	16.88	13.88	13.88	13.88	13.88	13.85	13.88
Karns City Area S.D.	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66	82.48	80.80
<b>Buffalo Township</b>										
Municipal	5.50	5.50	5.50	4.38	4.38	4.38	4.38	4.38	3.38	3.38
Freeport Area S.D.	154.40	148.90	148.90	145.60	142.60	142.60	134.70	130.30	125.90	122.10
<b>Butler City</b>										
Municipal (1)	44.00	43.25	43.25	43.25	43.25	42.50	42.50	40.00	38.75	38.75
Butler Area S.D.	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80	93.80	91.80
<b>Butler Township</b>										
Municipal (1)	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25	11.25
Butler Area S.D.	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80	93.80	91.80
<b>Callery Borough</b>										
Municipal (1)	24.63	24.63	24.63	24.63	24.63	24.63	24.63	24.63	24.63	24.63
Seneca Valley S.D.	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45	112.75	110.00

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2012-2021  
(Unaudited)

REAL ESTATE TAX RATE (MILLS)  
(Continued)

Municipality and School District	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Center Township</b>										
Municipal (1)	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05	7.05
Butler Area S.D.	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80	93.80	91.80
<b>Cherry Township</b>										
Municipal	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Moniteau S.D.	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64	84.64	83.64
<b>Cherry Valley Borough</b>										
Municipal	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05	1.05
Moniteau S.D.	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64	84.64	83.64
<b>Chicora Borough</b>										
Municipal (1)	6.75	6.75	6.75	6.75	6.75	6.75	6.75	6.75	6.75	6.75
Karns City Area S.D.	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66	82.48	80.80
<b>Clay Township</b>										
Municipal (1)	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62	5.62
Moniteau S.D.	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64	84.64	83.64
<b>Clearfield Township</b>										
Municipal	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45	2.45
Butler Area S.D.	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80	93.80	91.80
<b>Clinton Township</b>										
Municipal	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13
South Butler S.D.	94.28	94.28	94.28	94.28	94.28	94.28	93.28	93.28	93.28	93.28
<b>Concord Township</b>										
Municipal (1)	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50	8.50
Moniteau S.D.	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64	84.64	83.64
<b>Connoquenessing Borough</b>										
Municipal (1)	6.80	5.55	5.55	5.55	5.55	5.55	5.55	5.55	3.15	3.15
Butler Area S.D.	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80	93.80	91.80

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2012-2021  
(Unaudited)

REAL ESTATE TAX RATE (MILLS)  
(Continued)

Municipality and School District	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Connoquenessing Township</b>										
Municipal (1)	3.20	3.20	3.20	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Butler Area S.D.	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80	93.80	91.80
<b>Cranberry Township</b>										
Municipal (1)	13.25	13.25	13.25	13.25	13.25	13.25	13.25	13.00	13.00	13.00
Seneca Valley S.D.	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45	112.75	110.00
<b>Donegal Township</b>										
Municipal (1)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	2.25	2.25	2.25
Karns City Area S.D.	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66	82.48	80.80
<b>East Butler Borough</b>										
Municipal (1)	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75	12.75
Butler Area S.D.	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80	93.80	91.80
<b>Eau Claire Borough</b>										
Municipal (1)	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30	9.30
Moniteau S.D.	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64	84.64	83.64
<b>Evans City Borough</b>										
Municipal	24.50	24.50	25.00	25.00	20.00	20.00	20.00	20.00	22.88	19.88
Seneca Valley S.D.	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45	112.75	110.00
<b>Fairview Borough</b>										
Municipal	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00	9.00
Karns City Area S.D.	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66	82.48	80.80
<b>Fairview Township</b>										
Municipal	6.25	4.75	6.25	4.75	4.75	4.75	4.75	4.75	4.75	4.75
Karns City Area S.D.	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66	82.48	80.80
<b>Forward Township</b>										
Municipal	4.28	4.28	2.78	2.78	2.78	2.78	2.78	2.78	2.78	2.78
Seneca Valley S.D.	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45	112.75	110.00

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2012-2021  
(Unaudited)

REAL ESTATE TAX RATE (MILLS)  
(Continued)

Municipality and School District	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Franklin Township</b>										
Municipal (1)	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Slippery Rock Area S.D.	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77	89.15	89.15
<b>Harmony Borough</b>										
Municipal	12.59	12.59	12.59	12.59	12.59	12.59	12.59	12.21	12.21	12.21
Seneca Valley S.D.	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45	112.75	110.00
<b>Harrisville Borough</b>										
Municipal (1)	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Slippery Rock Area S.D.	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77	89.15	89.15
<b>Jackson Township</b>										
Municipal (1)	8.25	8.75	8.25	8.25	8.25	7.88	7.88	7.88	7.88	7.88
Seneca Valley S.D.	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45	112.75	110.00
<b>Jefferson Township</b>										
Municipal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
South Butler S.D.	94.28	94.28	94.28	94.28	94.28	94.28	93.28	93.28	93.28	93.28
<b>Karns City Borough</b>										
Municipal (1)	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06	9.06
Karns City Area S.D.	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66	82.48	80.80
<b>Lancaster Township</b>										
Municipal	10.69	10.69	9.00	9.00	9.00	9.00	9.00	9.00	8.72	8.72
Seneca Valley S.D.	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45	112.75	110.00
<b>Marion Township</b>										
Municipal	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13
Moniteau S.D.	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64	84.64	83.64
<b>Mars Borough</b>										
Municipal (1)	19.88	19.88	19.88	19.88	16.88	16.88	16.88	16.88	16.88	16.88
Mars Area School S.D.	101.38	101.38	101.38	101.38	99.00	99.00	99.00	99.00	99.00	99.00

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2012-2021  
(Unaudited)

REAL ESTATE TAX RATE (MILLS)  
(Continued)

Municipality and School District	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Mercer Township</b>										
Municipal	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Slippery Rock Area S.D.	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77	89.15	89.15
<b>Middlesex Township</b>										
Municipal (1)	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00	12.00
Mars Area School S.D.	101.38	101.38	101.38	101.38	99.00	99.00	99.00	99.00	99.00	99.00
<b>Muddy Creek Township</b>										
Municipal	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Slippery Rock Area S.D.	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77	89.15	89.15
<b>Oakland Township</b>										
Municipal (1)	6.75	6.75	6.75	6.75	6.75	6.75	6.75	6.75	6.75	6.75
Butler Area S.D.	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80	93.80	91.80
<b>Parker Township</b>										
Municipal	11.13	11.13	11.13	11.13	8.13	8.13	8.13	8.13	7.13	7.13
Karns City Area S.D.	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66	82.48	80.80
<b>Penn Township</b>										
Municipal (1)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
South Butler S.D.	94.28	94.28	94.28	94.28	94.28	94.28	93.28	93.28	93.28	93.28
<b>Petrolia Borough</b>										
Municipal	15.00	15.00	15.00	9.50	9.50	9.50	9.50	9.50	9.50	9.50
Karns City Area S.D.	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66	82.48	80.80
<b>Portersville Borough</b>										
Municipal (1)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00	4.00	4.00
Slippery Rock Area S.D.	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77	89.15	89.15
<b>Prospect Borough</b>										
Municipal (1)	9.50	7.59	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Slippery Rock Area S.D.	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77	89.15	89.15

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2012-2021  
(Unaudited)

REAL ESTATE TAX RATE (MILLS)  
(Continued)

Municipality and School District	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>Saxonburg Borough</b>										
Municipal	22.66	22.66	22.66	22.66	22.66	22.66	22.66	22.66	22.66	18.66
South Butler S.D.	94.28	94.28	94.28	94.28	94.28	94.28	93.28	93.28	93.28	93.28
<b>Seven Fields Borough</b>										
Municipal	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Seneca Valley S.D.	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45	112.75	110.00
<b>Slippery Rock Borough</b>										
Municipal (1)	24.38	24.38	24.38	24.38	24.38	21.88	21.88	21.88	21.88	19.88
Slippery Rock Area S.D.	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77	89.15	89.15
<b>Slippery Rock Township</b>										
Municipal	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Slippery Rock Area S.D.	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77	89.15	89.15
<b>Summit Township</b>										
Municipal (1)	7.13	7.13	6.13	6.13	6.13	6.13	6.13	6.13	6.13	6.13
Butler Area S.D.	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80	93.80	91.80
<b>Valencia Borough</b>										
Municipal (1)	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.75
Mars Area School S.D.	101.38	101.38	101.38	101.38	99.00	99.00	99.00	99.00	99.00	99.00
<b>Venango Township</b>										
Municipal (1)	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40	7.40
Moniteau S.D.	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64	84.64	83.64
<b>Washington Township</b>										
Municipal (1)	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75	1.75
Moniteau S.D.	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64	84.64	83.64
<b>West Liberty Borough</b>										
Municipal	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Slippery Rock Area S.D.	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77	89.15	89.15

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2012-2021  
(Unaudited)

REAL ESTATE TAX RATE (MILLS)  
(Continued)

Municipality and School District	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>West Sunbury Borough</b>										
Municipal (1)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Moniteau S.D.	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64	84.64	83.64
<b>Winfield Township</b>										
Municipal	5.00	5.00	5.00	5.00	5.00	5.00	5.00	3.00	3.00	3.00
South Butler S.D.	94.28	94.28	94.28	94.28	94.28	94.28	93.28	93.28	93.28	93.28
<b>Worth Township</b>										
Municipal	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80	3.80
Slippery Rock Area S.D.	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77	89.15	89.15
<b>Zelienople Borough</b>										
Municipal (1)	5.81	5.81	5.81	5.81	5.31	5.31	5.31	5.31	4.56	4.56
Seneca Valley S.D.	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45	112.75	110.00

(Concluded)

**NOTE:**

(1) Includes fire tax, library tax, and/or debt service.

**SOURCE:**

Butler County Assessment Office



# COUNTY OF BUTLER, PENNSYLVANIA

## PRINCIPAL PROPERTY TAXPAYERS

CURRENT YEAR AND NINE YEARS AGO

(Unaudited)

Taxpayer	December 31, 2021			December 31, 2012		
	Taxable Assessed Valuation	Rank	Percentage of Total Assessed Valuation	Taxable Assessed Valuation (1)	Rank	Percentage of Total Assessed Valuation
CF Cranberry LLC	13,369,240	1	30.90%			
GMH Cranberry Holdings LP	4,211,860	2	0.21%	\$ -	-	-
Oxford Development Co Moraine	4,101,020	3	0.21%	4,101,020	2	0.24%
Aldi Inc	3,461,260	4	0.18%	2,856,090	5	0.17%
Cranberry Woods Apartments LLC	3,412,480	5	0.17%	-	-	-
Thorn Hill Postal	3,294,580	6	0.17%	-	-	-
DSSTE LLC	2,917,150	7	0.15%	-	-	-
Cambridge Healthcare Solutions PA	2,897,720	8	0.15%	-	-	-
OCG Slippery Rock LP	2,856,500	9	0.15%	2,853,760	6	0.17%
Buncher Co	2,737,500	10	0.14%	-	-	-
Clearview Mall Association	-	-	-	6,496,000	1	0.39%
Northwestern Mutual	-	-	-	3,294,580	3	0.20%
Cleveland-Cliffs (formerly AK Steel)	-	-	-	2,915,733	4	0.17%
Mine Safety Appliances	-	-	-	2,665,876	7	0.16%
Gumberg Associates	-	-	-	2,524,250	8	0.15%
St Barnabas Land Trust Inc	-	-	-	2,444,260	9	0.15%
Berkley Manor Apartments	-	-	-	2,179,250	10	0.13%
	<u>\$ 43,259,310</u>		<u>1.53%</u>			<u>1.93%</u>
Year-End Total Taxable Assessed Valuation	<u>\$ 1,969,538,728</u>			<u>\$ 1,677,456,747</u>		

**SOURCE:**

Butler County Assessment Office

**NOTE:**

Assessed valuation based on the valuation of property for taxes collected in 2021 and 2012, respectively, and a review of the ten largest taxpayers for the County.

# COUNTY OF BUTLER, PENNSYLVANIA

## RATIO OF OUTSTANDING DEBT BY TYPE - LAST TEN YEARS

2012-2021  
(Unaudited)

Fiscal Year	<b>Governmental Activities</b>		<b>Business-Type Activities</b>	<b>(1)</b>	<b>(2)</b>	<b>(2)</b>
	General Obligation Bonds/Notes	Financed Purchases	General Obligation Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
2012	\$ 48,735,000	\$ 71,350	\$ 3,155,000	\$ 51,961,350	0.60%	281
2013	46,645,000	16,422	2,300,000	48,961,422	0.53%	264
2014	43,775,000	203,520	2,155,000	46,133,520	0.51%	248
2015	41,815,000	155,558	1,645,000	43,615,558	0.45%	233
2016	42,548,000	105,700	-	42,653,700	0.43%	228
2017	53,209,000	53,874	-	53,262,874	0.51%	285
2018	49,457,000	-	-	49,457,000	0.45%	263
2019	54,859,087	93,181	-	54,952,268	0.48%	293
2020	51,586,817	67,751	-	51,654,568	0.42%	273
2021	80,097,010	42,321	-	80,139,331	*	413

\* Information not yet available.

### NOTES:

- (1) Details regarding the County's outstanding debt can be found in the notes to financial statements.
- (2) See the Schedule of Demographic and Economic Statistics for personal income and population data.

# COUNTY OF BUTLER, PENNSYLVANIA

## RATIOS OF GENERAL BONDED DEBT OUTSTANDING - LAST TEN YEARS

2012-2021  
(Unaudited)

FISCAL YEAR	GENERAL OBLIGATION BONDS/NOTES	LESS AMOUNTS AVAILABLE IN DEBT SERVICE FUND		TOTAL	(1) PERCENTAGE OF ESTIMATED ACTUAL TAXABLE VALUE OF PROPERTY	(2) PER CAPITA
2012	\$ 51,890,000	\$	-	\$ 51,890,000	0.53%	281
2013	48,945,000		-	48,945,000	0.39%	264
2014	45,930,000		-	45,930,000	0.28%	230
2015	43,460,000		-	43,460,000	0.24%	212
2016	42,548,000		-	42,548,000	0.26%	228
2017	53,209,000		-	53,209,000	0.32%	284
2018	49,457,000		-	49,457,000	0.29%	263
2019	54,859,087		-	54,859,087	0.27%	292
2020	51,586,817		-	51,586,817	0.23%	273
2021	80,097,010		-	80,097,010	0.31%	412

### NOTES:

- (1) See the Schedule of Assessed and Estimated Actual Value of Taxable Property for property value data.
- (2) Population data can be found in the Schedule of Demographic and Economic Statistics.

# COUNTY OF BUTLER, PENNSYLVANIA

## DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF DECEMBER 31, 2021

(Unaudited)

Governmental Unit (1)	Debt Outstanding	(1) Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
<b>School Districts: (2)</b>			
Allegheny-Clarion	\$ 2,945,000	11.80%	\$ 347,510
Butler Area	79,599,721	100.00%	79,599,721
Butler County Area Vo-Tech	8,272,000	100.00%	8,272,000
Freeport Area	33,340,000	59.19%	19,733,946
Karns City Area	553,804	64.60%	357,757
Mars Area	87,055,603	100.00%	87,055,603
Moniteau	584,393	100.00%	584,393
Seneca Valley	98,565,000	100.00%	98,565,000
Slippery Rock Area	239,028	100.00%	239,028
South Butler County	2,907,369	100.00%	2,907,369
<b>Total School Districts</b>	<b>\$ 314,061,918</b>		<b>\$ 297,662,327</b>
<b>Cities: (3)</b>			
Butler	\$ 8,554,000	100.00%	\$ 8,554,000
<b>Total Cities</b>	<b>\$ 8,554,000</b>		<b>\$ 8,554,000</b>
<b>Townships: (3)</b>			
Adams Township	\$ -	100.00%	\$ -
Allegheny Township	-	100.00%	-
Brady Township	92,596	100.00%	92,596
Buffalo Township	106,664	100.00%	106,664
Butler Township	2,123,000	100.00%	2,123,000
Center Township	-	100.00%	-
Cherry Township	22,465	100.00%	22,465
Clay Township	151,063	100.00%	151,063
Clearfield Township	58,433	100.00%	58,433
Clinton Township	-	100.00%	-
Concord Township	62,300	100.00%	62,300
Connoquenessing Township	-	100.00%	-
Cranberry Township	79,391,636	100.00%	79,391,636
Donegal Township	121,231	100.00%	121,231
Fairview Township	-	100.00%	-
Forward Township	289,123	100.00%	289,123
Franklin Township	-	100.00%	-
Jackson Township	2,099,232	100.00%	2,099,232
Jefferson Township	-	100.00%	-
Lancaster Township	-	100.00%	-
Marion Township	23,472	100.00%	23,472
Mercer Township	270,330	100.00%	270,330
Middlesex Township	11,272,347	100.00%	11,272,347

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF DECEMBER 31, 2021

(Unaudited)

(Continued)

<b>Governmental Unit (1)</b>	<b>Debt Outstanding</b>	<b>(1) Estimated Percentage Applicable</b>	<b>Estimated Share of Direct and Overlapping Debt</b>
Muddycreek Township	90,000	100.00%	90,000
Oakland Township	29,125	100.00%	29,125
Parker Township	53,571	100.00%	53,571
Penn Township	10,664,500	100.00%	10,664,500
Slippery Rock Township	-	100.00%	-
Summit Township	21,228	100.00%	21,228
Venango Township	-	100.00%	-
Washington Township	326,350	100.00%	326,350
Winfield Township	210,356	100.00%	210,356
Worth Township	30,621	100.00%	30,621
<b>Total Townships</b>	<b>\$ 107,509,643</b>		<b>\$ 107,509,643</b>
<b>Boroughs: (3)</b>			
Bruin Borough	\$ 43,999	100.00%	\$ 43,999
Callery Borough	-	100.00%	-
Cherry Valley Borough	-	100.00%	-
Chicora Borough	-	100.00%	-
Connoquenessing Borough	68,568	100.00%	68,568
East Butler Borough	-	100.00%	-
Eau Claire Borough	-	100.00%	-
Evans City Borough	153,687	100.00%	153,687
Fairview Borough	-	100.00%	-
Harmony Borough	11,403	100.00%	11,403
Harrisville Borough	63,900	100.00%	63,900
Karns City Borough	-	100.00%	-
Mars Borough	261,939	100.00%	261,939
Petrolia Borough	-	100.00%	-
Portersville Borough	-	100.00%	-
Prospect Borough	1,482,706	100.00%	1,482,706
Saxonburg Borough	19,478	100.00%	19,478
Seven Fields Borough	555,000	100.00%	555,000
Slippery Rock Borough	338,529	100.00%	338,529
Valencia Borough	-	100.00%	-
West Liberty Borough	-	100.00%	-
West Sunbury Borough	-	100.00%	-
Zelienople Borough	7,457,091	100.00%	7,457,091
<b>Total Boroughs</b>	<b>\$ 10,456,300</b>		<b>\$ 10,456,300</b>

(Continued)

# COUNTY OF BUTLER, PENNSYLVANIA

## DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF DECEMBER 31, 2021

(Unaudited)

(Continued)

<u>Governmental Unit (1)</u>	<u>Debt Outstanding</u>	<u>(1) Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Subtotal, Overlapping Debt			\$ 424,182,270
Total Direct Debt			54,952,268
Total Direct and Overlapping Debt			<u>\$ 479,134,538</u>

(Concluded)

### NOTES:

(1) Overlapping governments are those that coincide with the geographic boundaries of the County. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Butler County. This process recognizes that, when considering the County's ability to repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government. Percentages were estimated by determining the portion of another governmental unit's population that is within the County's boundaries and dividing it by the County's total population. (Allegheny Township is located within Allegheny-Clarion School District of Clarion County and Buffalo Township is located within Freeport Area School District of Armstrong County. Residents of Armstrong and Clarion Counties living in the Karns City or Freeport School Districts were deducted from the total of that school district's population).

(2) School District Debt is as of June 30, 2021.

(3) Municipal Debt is as of December 31, 2020. Information for 2021 was unavailable.

### SOURCES:

Federal Audit Clearinghouse

Pennsylvania Department of Community and Economic Development

# COUNTY OF BUTLER, PENNSYLVANIA

## LEGAL DEBT MARGIN INFORMATION - LAST TEN YEARS

2012-2021  
(Unaudited)

Fiscal Year	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
<b>Borrowing Base Revenues:</b>										
Two years prior	\$ 50,314,237	\$ 50,793,601	\$ 51,806,554	\$ 54,863,179	\$ 55,807,050	\$ 55,660,790	\$ 61,893,953	\$ 62,449,992	\$ 63,645,501	\$ 64,920,156
Prior year	50,793,601	51,806,554	54,863,179	55,807,050	55,660,790	61,893,953	62,449,992	63,645,501	64,920,156	63,567,946
Current year	51,806,554	54,863,179	55,807,050	55,660,790	61,893,953	62,449,992	63,645,501	64,920,156	63,567,946	71,433,707
Total Borrowing Base Revenues	<u>\$ 152,914,392</u>	<u>\$ 157,463,334</u>	<u>\$ 162,476,783</u>	<u>\$ 166,331,019</u>	<u>\$ 173,361,793</u>	<u>\$ 180,004,735</u>	<u>\$ 187,989,446</u>	<u>\$ 191,015,649</u>	<u>\$ 192,133,603</u>	<u>\$ 199,921,809</u>
Average Borrowing Base Revenues	<u>\$ 50,971,464</u>	<u>\$ 52,487,778</u>	<u>\$ 54,158,928</u>	<u>\$ 55,443,673</u>	<u>\$ 57,787,264</u>	<u>\$ 60,001,578</u>	<u>\$ 62,663,149</u>	<u>\$ 63,671,883</u>	<u>\$ 64,044,534</u>	<u>\$ 66,640,603</u>
<b>Limit for Non-Electoral Debt:</b>										
Average Borrowing Base Revenues	\$ 50,971,464	\$ 52,487,778	\$ 54,158,928	\$ 55,443,673	\$ 57,787,264	\$ 60,001,578	\$ 62,663,149	\$ 63,671,883	\$ 64,044,534	\$ 66,640,603
Debt Limit Percent	<u>300%</u>	<u>300%</u>	<u>300%</u>	<u>300%</u>	<u>300%</u>	<u>300%</u>	<u>300%</u>	<u>300%</u>	<u>300%</u>	<u>300%</u>
Debt Limit	<u>152,914,392</u>	<u>157,463,334</u>	<u>162,476,783</u>	<u>166,331,019</u>	<u>173,361,793</u>	<u>180,004,735</u>	<u>187,989,447</u>	<u>191,015,649</u>	<u>192,133,603</u>	<u>199,921,809</u>
Total Amount of Debt Applicable to Debt Limit Percent	<u>51,890,000</u>	<u>48,945,000</u>	<u>45,930,000</u>	<u>43,460,000</u>	<u>42,548,000</u>	<u>53,209,000</u>	<u>49,457,000</u>	<u>54,859,087</u>	<u>51,586,817</u>	<u>80,097,010</u>
Legal Debt Margin	<u>\$ 101,024,392</u>	<u>\$ 108,518,334</u>	<u>\$ 116,546,783</u>	<u>\$ 122,871,019</u>	<u>\$ 130,813,793</u>	<u>\$ 126,795,735</u>	<u>\$ 138,532,447</u>	<u>\$ 136,156,562</u>	<u>\$ 140,546,786</u>	<u>\$ 119,824,799</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	33.93%	31.08%	28.27%	26.13%	24.54%	29.56%	26.31%	28.72%	26.85%	40.06%
<b>Limit for Non-Electoral and Lease Rental Debt:</b>										
Average Borrowing Base Revenues	\$ 50,971,464	\$ 52,487,778	\$ 54,158,928	\$ 55,443,673	\$ 57,787,264	\$ 60,001,578	\$ 62,663,149	\$ 63,671,883	\$ 64,044,534	\$ 80,139,331
Debt Limit Percent	<u>400%</u>	<u>400%</u>	<u>400%</u>	<u>400%</u>	<u>400%</u>	<u>400%</u>	<u>400%</u>	<u>400%</u>	<u>400%</u>	<u>400%</u>
Debt Limit	<u>203,885,856</u>	<u>209,951,112</u>	<u>216,635,711</u>	<u>221,774,692</u>	<u>231,149,057</u>	<u>240,006,313</u>	<u>250,652,596</u>	<u>254,687,532</u>	<u>256,178,137</u>	<u>320,557,324</u>
Total Amount of Debt Applicable to Debt Limit Percent	<u>51,961,350</u>	<u>48,961,422</u>	<u>46,133,520</u>	<u>43,615,558</u>	<u>42,653,700</u>	<u>53,262,874</u>	<u>49,457,000</u>	<u>54,952,268</u>	<u>51,654,568</u>	<u>80,139,331</u>
Legal Debt Margin	<u>\$ 151,924,506</u>	<u>\$ 160,989,690</u>	<u>\$ 170,502,191</u>	<u>\$ 178,159,134</u>	<u>\$ 188,495,357</u>	<u>\$ 186,743,439</u>	<u>\$ 201,195,596</u>	<u>\$ 199,735,264</u>	<u>\$ 204,523,569</u>	<u>\$ 240,417,993</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	25.49%	23.32%	21.30%	19.67%	18.45%	22.19%	19.73%	21.58%	20.16%	25.00%

**NOTES:**

Borrowing Base Revenue includes total revenue from all sources less debt proceeds, transfers-in, grants for specific projects, and interest on the Sinking Fund.

Under the finance laws of the Commonwealth of Pennsylvania, with the exception of Philadelphia, the County's outstanding non-electoral debt should not exceed 300% of the three-year average of General, Special Revenue, and Permanent Funds' revenue.

Under the finance laws of the Commonwealth of Pennsylvania, with the exception of Philadelphia, the County's outstanding non-electoral and lease rental debt should not exceed 400% of the three-year average of General, Special Revenue, and Permanent Funds' revenue.

**SOURCES:**

Local Government Unit Debt Act of 1972 as amended  
Annual Reports of the Butler County Controller

# COUNTY OF BUTLER, PENNSYLVANIA

## DEMOGRAPHIC AND ECONOMIC STATISTICS - LAST TEN YEARS

2012-2021  
(Unaudited)

Fiscal Year	(1) Population	(2) (6) Total Personal Income (thousands of dollars)	(2) (6) Per Capita Income (\$)	(5) Higher Education Enrollment	(3) Public School Enrollment	(3) Private School Enrollment	(4) (7) Unemployment Rate
2012	184,970	\$ 8,707,724	\$ 47,076	12,423	25,918	3,000	6.8%
2013	185,476	9,178,260	49,496	12,089	25,761	2,851	5.5%
2014	185,943	9,099,503	49,004	12,053	25,408	2,949	5.0%
2015	186,818	9,675,243	51,790	12,201	25,227	3,155	4.6%
2016	186,847	9,846,517	52,698	12,411	24,705	3,243	5.1%
2017	187,108	10,390,822	55,534	12,236	24,345	3,272	4.6%
2018	187,888	11,071,710	58,927	12,064	23,938	3,264	3.9%
2019	187,853	11,363,804	60,493	11,982	23,700	3,265	3.9%
2020	193,763	12,243,003	64,732	11,766	23,710	3,098	7.9%
2021	194,273	*	*	10,947	23,138	2,854	5.6%

\* Information not yet available.

### SOURCES:

- (1) U.S. Census Bureau
- (2) U.S. Department of Commerce, Bureau of Economic Analysis
- (3) Pennsylvania Department of Education
- (4) Pennsylvania Department of Labor & Industry/Bureau of Labor Statistics
- (5) Slippery Rock University & Butler County Community College - Institutional Research

### NOTES:

- (6) Per capita & personal income were computed using Census Bureau mid-year population estimates.
- (7) Unemployment rate is the annual average and reflects revised inputs, re-estimation, and new statewide controls.



# COUNTY OF BUTLER, PENNSYLVANIA

## PRINCIPAL EMPLOYERS

CURRENT YEAR AND NINE YEARS AGO

(Unaudited)

Employer:	Ranking (1)	
	2021	2012
U.S. Government (1)	1	-
Butler Healthcare Providers (1)	2	2
Westinghouse Electric Company, LLC (1)	3	1
Cleveland-Cliffs (formerly AK Steel) (1)	4	5
Walmart Associates Inc (1)	5	9
Slippery Rock University (1)	6	-
Seneca Valley School District (1)	7	-
Butler Area School District (1)	8	8
FedEx Supply Chain Inc.	9	-
Penn United Technologies	10	-
Iron Mountain Underground Storage	-	3
Cellco Partnership	-	4
Butler County Community College	-	6
Traco	-	7
Giant Eagle	-	10

### SOURCES:

(1) Pennsylvania Department of Labor & Industry - Center for Workforce Information & Analysis

**NOTE:** The Pennsylvania Center for Workforce Information & Analysis is not able to provide the number of employees due to confidentiality restrictions.

# COUNTY OF BUTLER, PENNSYLVANIA

## FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

LAST TEN YEARS  
(Unaudited)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Government - Administration:</b>										
Commissioners	11.00	11.00	11.00	10.00	9.00	10.00	10.00	10.00	11.00	10.00
Election	7.00	5.00	4.00	4.00	3.00	3.00	3.00	3.50	3.50	3.50
Controller	9.00	10.00	8.50	8.50	8.50	8.50	8.50	8.50	10.00	10.00
Property and revenue	17.00	15.00	15.00	16.00	16.00	16.00	16.00	14.50	15.00	15.00
Treasurer	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
Purchasing	0.50	0.50	0.50	0.50	0.50	0.50	0.50	0.50	1.00	1.00
Public defender	10.00	10.00	9.00	9.00	9.00	9.00	8.50	7.50	7.50	7.50
Recorder of Deeds	6.50	7.50	7.50	7.50	7.00	8.00	8.00	8.00	8.00	8.50
Personnel	4.00	4.00	5.00	5.00	5.00	6.00	6.00	6.00	6.00	6.00
Information technology	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Planning commission	5.00	5.00	5.00	4.00	5.00	5.00	6.00	6.00	6.00	6.00
Facilities and operation	25.00	25.00	25.00	25.00	25.00	26.50	26.50	24.50	24.50	24.50
Mailroom	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Motor Pool	1.00	1.00	1.00	1.00	1.00	2.00	2.00	2.00	2.00	2.00
<b>General Government Administration Sub-total</b>	<b>111.00</b>	<b>108.00</b>	<b>105.50</b>	<b>104.50</b>	<b>103.00</b>	<b>108.50</b>	<b>109.00</b>	<b>105.00</b>	<b>108.50</b>	<b>108.00</b>
<b>General Government - Judicial:</b>										
Court administration	37.00	37.00	36.00	35.00	35.00	35.50	35.00	34.50	35.50	35.50
Jury commissioners	-	-	-	-	-	-	-	-	2.00	2.00
District Justices	27.00	27.00	27.00	28.00	27.00	27.00	27.00	27.00	27.00	27.00
Law library	-	0.50	0.50	0.50	1.00	1.00	1.00	1.00	1.00	1.00
Clerk of Courts	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
Coroner	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
District Attorney	21.25	21.25	21.25	19.25	21.25	22.80	22.80	21.75	21.25	21.75
Prothonotary	11.00	11.00	10.00	10.00	11.00	11.00	11.00	11.00	11.00	11.00
Register of Wills	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	7.50
Sheriff	30.75	30.75	31.90	30.60	30.40	35.50	33.20	31.00	29.25	30.50
Domestic relations	35.50	35.50	36.00	37.00	37.00	37.00	37.00	36.00	36.00	36.00
<b>General Government - Judicial Sub-total</b>	<b>187.00</b>	<b>187.50</b>	<b>187.15</b>	<b>184.85</b>	<b>187.15</b>	<b>194.30</b>	<b>191.50</b>	<b>186.75</b>	<b>187.50</b>	<b>188.75</b>
<b>Public Safety:</b>										
Prison	123.00	114.00	114.00	114.00	114.00	114.00	114.00	114.00	114.00	114.00
Adult probation	31.50	32.50	31.25	31.25	31.00	31.00	29.80	29.50	29.50	29.50
Juvenile probation	20.50	20.50	20.25	20.25	20.00	20.00	19.80	20.50	20.50	20.50
Emergency communication	35.00	35.00	34.00	34.00	34.00	32.50	30.00	29.50	29.50	29.50
<b>Public Safety Sub-total</b>	<b>210.00</b>	<b>202.00</b>	<b>199.50</b>	<b>199.50</b>	<b>199.00</b>	<b>197.50</b>	<b>193.60</b>	<b>193.50</b>	<b>193.50</b>	<b>193.50</b>
<b>Public Works:</b>										
Bridge Crew	5.00	5.00	5.00	5.00	5.00	7.00	7.00	8.00	8.00	8.00
<b>Public Works Sub-total</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>7.00</b>	<b>7.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>
<b>Human Services:</b>										
Human services administration	16.00	15.00	15.00	15.00	15.00	15.00	13.00	12.00	12.00	12.00
MH/ID, Drug and Alcohol	18.00	19.00	18.00	18.00	18.00	18.00	20.00	20.00	20.00	20.00
Area Agency on Aging	31.00	31.00	25.00	25.00	25.50	28.00	27.00	30.00	28.00	28.00
Children and Youth	53.00	54.00	51.00	46.00	45.50	46.00	46.00	47.00	45.00	45.00
Sunnyview Nursing and Rehabilitation Center *	-	-	-	-	-	-	-	278.75	277.75	277.20
Veterans Services	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00	2.00	2.00
<b>Human Services Sub-total</b>	<b>121.00</b>	<b>122.00</b>	<b>112.00</b>	<b>107.00</b>	<b>107.00</b>	<b>110.00</b>	<b>109.00</b>	<b>389.75</b>	<b>384.75</b>	<b>384.20</b>
<b>Culture and Recreation:</b>										
Parks and Recreation	13.00	13.00	11.70	12.80	12.60	13.00	10.70	10.95	11.25	11.50
<b>Culture and Recreation Sub-total</b>	<b>13.00</b>	<b>13.00</b>	<b>11.70</b>	<b>12.80</b>	<b>12.60</b>	<b>13.00</b>	<b>10.70</b>	<b>11.00</b>	<b>11.25</b>	<b>11.50</b>
<b>Conservation and Development:</b>										
Community Action	-	-	-	2.80	2.80	2.80	2.80	2.75	2.50	3.00
Conservation District **	-	-	-	-	5.25	5.25	5.00	5.00	5.00	5.00
Waste Management	-	-	-	-	-	-	-	-	-	-
<b>Conservation and Development Sub-total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2.80</b>	<b>8.05</b>	<b>8.05</b>	<b>7.80</b>	<b>7.75</b>	<b>7.50</b>	<b>8.00</b>
<b>TOTAL</b>	<b>647.00</b>	<b>637.50</b>	<b>620.85</b>	<b>616.45</b>	<b>621.80</b>	<b>638.35</b>	<b>628.60</b>	<b>901.75</b>	<b>901.00</b>	<b>901.95</b>

**SOURCE:**

County Organizational List

**NOTES:**

Method: Using 1.00 for each full-time employee, or 0.50 for each part-time employee

Employees working ≤ 16 hours = 0.25

Employees working ≤ 24 hours = 0.50

Employees working ≤ 32 hours = 0.75

Court of Common Pleas Judges, Magisterial District Judges, Court Administrators and Tax Collectors are excluded.

\* The County Sold Sunnyview Nursing Home and Rehabilitation Center in 2014.

\*\* The Butler County Conservation District separated from the County in 2017.

# COUNTY OF BUTLER, PENNSYLVANIA

## OPERATING INDICATORS BY FUNCTION/PROGRAM - LAST TEN YEARS

(Unaudited)

Function	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Government - Administration:</b>										
General election information: (1)										
Registered voters	134,743	112,090	126,962	128,457	125,042	127,832	119,692	122,109	120,469	122,762
Votes cast	45,031	47,138	39,552	80,127	29,510	98,554	34,580	56,562	23,895	90,278
Percent of votes cast	33.42%	42.05%	31.15%	62.38%	23.60%	77.10%	28.89%	46.32%	19.83%	73.54%
Antlerless Deer Licenses (2)	24,753	24,303	23,701	23,477	21,183	20,277	21,971	22,491	22,959	22,561
Dog Licenses (2)	24,959	25,137	27,067	26,429	26,456	27,038	26,713	26,606	25,758	27,273
Checks/ACH Payments (3)	13,933	12,206	12,071	11,957	12,019	13,082	12,835	13,692	13,278	13,587
Instruments recorded (4)	35,959	31,541	26,605	26,370	28,313	27,690	28,521	30,958	36,490	37,650
<b>General Government - Judicial:</b>										
Autopsies performed (5)	127	130	102	92	143	120	89	93	76	71
Deaths investigated (5)	260	256	214	206	244	219	196	177	169	172
Civil cases filed (6)	990	965	1,176	1,143	1,153	1,051	1,086	1,098	1,206	1,419
Executions (6)**	153	131	320	313	329	333	333	358	397	410
Family court cases (6)	935	795	810	775	833	834	853	834	852	829
Judgments (6)	925	1,553	2,500	2,651	2,247	2,130	2,231	2,240	2,385	2,385
Liens - Federal Tax (6)	72	54	155	150	127	129	160	145	163	215
Liens - Municipal (6)	85	61	98	92	136	180	200	68	178	143
Miscellaneous civil cases (6)	367	341	438	360	321	330	348	368	341	338
No lien agreements (6)	249	177	185	261	202	197	202	217	246	195
Adoptions/Parental terminations (7)*	64	78	85	96	114	87	73	87	84	74
Adoptions/Petitions (7)*	51	60	87	76	93	58	61	53	53	52
Court accounts (7)*	36	44	52	67	72	55	77	258	118	104
Estates (7)*	973	819	816	835	863	834	815	824	869	907
Guardianships (7)*	15	7	16	21	17	49	49	43	48	45
Marriage licenses issued (7)*	963	862	918	979	902	974	882	942	913	890
Marriage licenses recorded (7)*	900	808	894	937	879	944	865	937	892	871
Warrants Served (8)	1,997	1,786	2,279	2,477	2,255	2,165	2,165	1,791	1,507	1,629
Warrants Attempted (8)	128	494	986	594	711	714	714	997	1,622	1,551
<b>Human Services:</b>										
Veteran Death Benefits (9)	431	384	451	405	408	430	490	547	461	500
<b>Public Safety:</b>										
Prison inmates (10)	2,244	2,010	2,645	2,845	2,990	2,908	2,520	2,591	2,591	2,514
Prison average daily population (10)***	413	261	309	328	379	401	371	375	354	358
911 Emergency Calls (11)***	122,208	135,003	101,771	100,748	114,637	96,360	97,322	77,402	72,941	73,814
<b>Public Works:</b>										
Tons of Asphalt - Road Maintenance (12)	4	2	6	5	3,069	7	9	6	11	9
Tons of Salt - Snow Removal (12)	46	65	22	70	22	89	90	137	136	100
<b>Culture &amp; Recreation:</b>										
Park/Shelter reservations (13)	714	384	435	425	430	433	396	413	442	429
Pool Patrons (13)	14,950	13,693	32,581	32,052	28,709	48,324	38,397	22,469	38,934	46,412
<b>Conservation &amp; Development:</b>										
Tons of waste produced (14)	226,618	156,640	159,558	152,913	144,343	146,376	148,278	146,197	150,001	286,112
Tons of waste recycled (14)	111,413	115,004	140,984	127,643	130,580	136,460	116,403	119,659	123,402	140,773

### SOURCES:

- |   |   |
|---|---|
| (1) Butler County Bureau of Elections                         | (8) Butler County Sheriff                   |
| (2) Butler County Treasurer                                   | (9) Butler County Veterans Services         |
| (3) Butler County Controller                                  | (10) Butler County Prison Administration    |
| (4) Butler County Recorder of Deeds                           | (11) Butler County Emergency Communications |
| (5) Butler County Coroner                                     | (12) Butler County Planning Department      |
| (6) Butler County Prothonotary                                | (13) Butler County Parks and Recreation     |
| (7) Butler County Register of Wills & Clerk of Orphan's Court | (14) Butler County Waste Management         |

### NOTES:

- \* Represent new cases filed in the years referenced.
- \*\* Includes mortgage foreclosures, sale of property for foreclosures, garnished attachments, sale of household goods, foreign writs, and attachment of wages.
- \*\*\* Includes inmates housed at out-of-county jails.

# COUNTY OF BUTLER, PENNSYLVANIA

## CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM - LAST TEN YEARS

(Unaudited)

Function/Program	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
<b>General Government - Administration: (1) (2)</b>										
Buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	10	11	12	12	12	12	12	12	12	12
<b>General Government - Judicial: (1) (2)</b>										
Buildings	5	5	5	5	5	5	5	4	4	4
Vehicles	9	10	12	11	10	10	10	10	10	12
Vehicles - Coroner	2	2	1	1	1	1	1	1	1	1
Vehicles - Sheriff	13	12	11	11	11	11	11	11	11	11
Vehicles - Sheriff (Transport)	1	2	2	2	2	2	2	2	2	2
Vehicles - Sheriff (K-9 Unit)	1	1	1	1	1	1	1	1	1	1
<b>Public Safety: (1) (2) (3) (4)</b>										
Emergency Center	1	1	1	1	1	1	1	1	1	1
9-1-1 Antennas	12	10	10	10	4	4	4	9	9	9
9-1-1 Towers	3	3	4	4	4	4	4	9	9	9
Hazmat Trailers	27	24	24	24	24	24	24	24	23	23
Prisons	1	1	1	1	1	1	1	1	1	1
Prison beds	572	572	572	572	572	564	564	564	564	561
Vehicles	2	2	2	2	2	2	2	1	1	1
Vehicles - Emergency Management	1	1	1	1	1	1	1	1	1	1
Vehicles - Hazmat	3	3	3	3	3	3	2	3	3	3
Vehicles - Probation	16	16	13	14	14	14	14	14	14	14
<b>Public Works: (1) (2) (5)</b>										
Buildings	1	1	1	1	1	1	1	1	1	1
Salt Shed	1	1	1	1	1	1	1	1	1	1
Bridges	135	135	134	134	134	134	134	134	134	133
Street (miles) - paved	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33	2.33
Street (miles) - unpaved	0	0	0	0	0	0	0	0	0	0
Vehicles	5	5	5	5	5	5	5	4	4	4
Trailers	1	1	1	1	1	1	1	1	1	1
<b>Human Services: (1) (6) (7) (8)</b>										
Buildings	3	3	3	3	2	2	2	1	1	1
Buildings - Veteran's Administration	1	2	1	1	1	1	1	1	1	1
Group Homes	1	2	1	1	3	3	3	3	3	3
Memorials	5	5	5	5	5	5	5	5	5	5
Senior Centers	8	7	8	8	8	9	9	10	10	11
<b>Culture &amp; Recreation: (1) (2) (9)</b>										
Buildings	8	8	8	8	8	8	8	8	8	8
Parks	2	2	2	2	2	2	2	2	2	2
Park acres	408.76	408.76	408.76	408.76	408.76	408.76	408.76	408.757	408.757	408.757
Park shelters	14	14	14	14	14	14	14	14	14	14
Park swimming pool	1	1	1	1	1	1	1	1	1	1
<b>Conservation &amp; Development: (1) (2)</b>										
Buildings	3	3	3	3	3	3	3	3	3	3
Buses	20	17	19	23	17	17	19	19	20	18

### SOURCES:

- (1) Butler County Commissioner's Office
- (2) Butler County Controller's Office
- (3) Butler County Emergency Services
- (4) Butler County Prison Administration
- (5) Butler County Planning Department
- (6) Butler County Human Services
- (7) Butler County Veteran's Affairs
- (8) Butler County Area Agency on Aging
- (9) Butler County Parks & Recreation

# COUNTY OF BUTLER, PENNSYLVANIA

## BUTLER COUNTY EMPLOYEES' RETIREMENT SYSTEM SELECTED DATA

LAST TEN YEARS 2012-2021  
(Unaudited)

Year Ended December 31,	Number of Active Members and Vested Members	Contributions			Number of Retired Members and Beneficiaries	Retirement and Death Benefits Paid
		Members*	County	Total		
2012	842	\$ 3,558,739	\$ 6,860,358	\$ 10,419,097	447	\$ 7,856,332
2013	837	3,674,551	7,313,625	10,988,176	475	7,970,677
2014	650	3,360,012	6,152,213	9,512,225	574	15,247,231
2015	665	3,183,884	5,052,744	8,236,628	578	10,778,767
2016	656	3,231,334	5,474,488	8,705,822	589	11,465,661
2017	662	3,333,512	5,473,038	8,806,550	594	12,352,707
2018	662	3,424,361	5,066,887	8,491,248	612	12,891,605
2019	672	3,568,120	5,428,088	8,996,208	624	13,283,650
2020	684	3,749,210	7,684,978	11,434,188	628	15,221,844
2021	674	3,946,828	7,423,393	11,370,221	630	15,218,726

**NOTE:**

\* Excludes County share of member buy-backs generally for leave-of-absence without pay or military service.  
Buybacks for leave-of-absence without pay must be approved by the Butler County Retirement Board.

**SOURCE:**

County Employees' Retirement System Actuarial Valuation Reports

# COUNTY OF BUTLER, PENNSYLVANIA

## COUNTY EXPENDITURES 2021

\$250,000 OR MORE

(Unaudited)

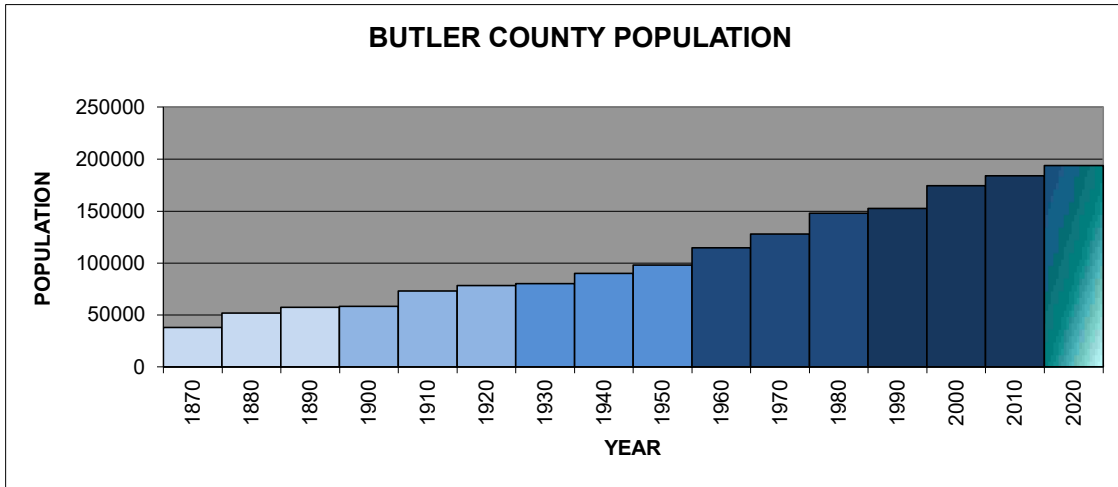
ORGANIZATION	LOCATION	AMOUNT
Adams Township	Mars	\$ 356,518
Adelphoi Village Inc	Latrobe	818,952
Alliance for Nonprofit Resources	Butler	2,534,548
Arc Human Services Inc.	Washington	346,669
Arc of Butler County	Butler	327,458
Bethany Christian Services	Grand Rapids, MI	371,223
Butler City	Butler	350,771
Butler County Agriculture Ext	Butler	250,000
Butler County Community College	Butler	5,560,797
Butler County Federated Library System	Butler	265,000
Butler County Tourism	Zelienople	1,680,640
Butler Healthcare Providers	Butler	862,562
Butler Township	Butler	422,534
C&C Ford Sales Inc.	Horsham	287,529
Care Center	Charleroi	1,192,143
Catholic Charities	Pittsburgh	1,042,702
CDW Government Inc.	Vernon Hills, IL	536,323
Center for Community Resources	Butler	5,799,094
Clark Contractors Inc	Bedford	799,103
Community Care Connections	Butler	336,408
Community Development Corp	Butler	356,000
Consolidated Communications	St. Louis, MO	289,375
Cranberry Township	Cranberry Twp	959,335
Crown Benefits Administration	Indiana	8,199,973
Delta Development Group Inc.	Mechanicsburg	282,100
Family Pathways	Butler	900,558
Glade Run Lutheran Services	Zelienople	406,216
Grapevine Center	Butler	367,584
Highmark Inc	Pittsburgh	500,161
JusticeWorks Youthcare Inc.	Pittsburgh	1,128,977
Keystone Adolescent Center	Pittsburgh	510,352
Mars Home for Youth	Mars	647,388
Mental Health Association	Butler	507,338
Milestone Centers, Inc.	Pittsburgh	762,537
Mobile Concepts by Scotty	Mount Pleasant	278,346
Motorola Solutions Inc.	Schaumburg, IL	1,276,310
Oasis Management Systems Inc.	Cumming, GA	470,914
Pathways Adolescent Center Inc.	Oil City	582,456
Pennsylvania Counties Risk Pool	Harrisburg	415,691
Pennsylvania Department of Aging	Harrisburg	427,643
Pitney Bowes Credit Corporation	Louisville, KY	289,775
Pittsburgh Companies North (PCN)	Irwin	494,752
Positive Steps Therapy LLC	Gibsonia	255,765
Primecare Medical Inc.	Harrisburg	473,856
Redevelopment Authority	Butler	924,205
Rohrer Enterprises, Inc.	Duncannon	301,480
Securus Technologies Holdings Inc	Dallas, TX	981,202
Shepard Bros. Inc.	Canandaigua, NY	305,344
Southwestern PA Commission	Pittsburgh	2,209,469
Totin Family Services	Worthington	394,373
Trinity Services LLC	Oldmar, FL	739,950
Tyler Technologies Inc.	Dallas, TX	265,058
United Contractors of North East OH	Brookfield, OH	483,317
United Telephone Company	Monroe, LA	390,805
Valley Special Needs Programs Inc.	Mt Pleasant	286,868
West Penn Power Company	Greensburg	407,802
Wexford Health Sources	Pittsburgh	1,577,661

### NOTE:

Amounts include all state and federal funds administered by the County. The majority of the above payments were made through contractual arrangements for providing human services. Independently audited financial statements, when available, are filed with the Office of the County Controller for review.

## COUNTY OF BUTLER, PENNSYLVANIA

### BUTLER COUNTY POPULATION



*SOURCE:*  
United States Census Bureau

