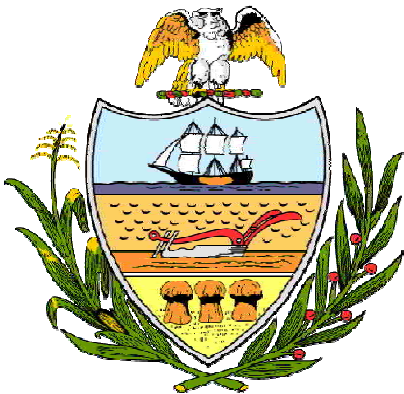


COUNTY OF BUTLER, PENNSYLVANIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE YEAR ENDED
DECEMBER 31, 2023

Prepared by the Office of the Controller
Benjamin Holland, Controller

COUNTY OF BUTLER, PENNSYLVANIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2023

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

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INTRODUCTORY SECTION

COUNTY OF BUTLER, PENNSYLVANIA

BUTLER COUNTY OFFICIALS

DECEMBER 31, 2023

JUDICIARY

S. Michael Yeager	President Judge
Timothy F. McCune	Judge
Kelley T. Streib	Judge
William C. Robinson Jr.	Judge
Joseph E. Kubit	Judge
Maura L. Palumbi	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

June 28, 2024

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, 2023. The primary purpose of this report is to provide a detailed accounting of the County's 2023 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-two 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, 2023. 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 2023 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 2022 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, and prior year information, as applicable, 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 198,413 residents. The U.S. Census Bureau estimated that the County's population increased by 4,650 residents since the last census in 2020. Twelve of the County's 57 municipalities are estimated to have experienced increases during that same period, thus offsetting estimated declines in population of 45 municipalities. Notably, the townships of Adams, Cranberry, Jackson, Lancaster, Middlesex, and Slippery Rock were amongst the fastest growing municipalities in Pennsylvania between 2020 and 2023. 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 2023 the County Commissioners adopted a budget that maintained the same tax rate of 27.626, from the previous year. During 2023, the assessed value of taxable property grew nearly \$22.0 million, to over \$2.0 billion, according to County assessment records.

Exploration of the Marcellus Shale gas formation continued to impact Butler County residents in 2023. 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 explored in Butler County near Portersville in Muddy Creek Township.

At the end of 2023, Butler County had a total of 609 unconventional producing wells, according to the Pennsylvania Public Utility Commission. That number represents a small increase over the 594 wells in place at the end of 2022. 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 \$1.8 million of 2023 impact fees, down from \$3.0 million in 2022.

According to the PA Department of Labor & Industry, the County's unemployment rate was 3.0% at the end of 2023 - 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

Independence Health System operates Butler Memorial Hospital, an acute-care general hospital that serves Butler County. Independence 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 (AHN) is also a provider of aeromedical transportation, with one of its LifeFlight emergency medical helicopters situated at the Butler County Airport. Additionally, AHN operated the Cancer Institute in the City of Butler, providing an array of clinical and support services; and access to cancer clinical trials. The Butler Veterans Administration (VA) Hospital is located in Butler Township and provides primary care, behavior health, rehabilitation, and extended care.

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 \$2.8 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 2023 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 \$149,001,158 and total expenditures equal \$146,875,371 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 \$1.1 million, totaled \$73,771,661. General Fund expenditures, and transfers-out of \$8.9 million, totaled \$77,466,176. The schedule appearing on page I-17 displays the 2023 General Fund expenditures, including transfers, by administrative category. For the purposes of this trend analysis, the schedule provides a summary comparison between the 2023 and 2013 expenditures. Compared to 2022, total General Fund revenues, including transfers, decreased by \$2.1 million; and total General Fund expenditures, including transfers, decreased by \$3.6 million.

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 2023 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 2023, the plan's net position held in trust totaled \$256,477,803 and reported a net pension liability of \$43,355,741. The County Pension Fund had 701 active and vested members, and the number of retirees or beneficiaries totaled 640 on December 31, 2023. 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 2023 contribution of \$7,350,951. 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 nearly 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, 2013 and December 31, 2023

	<u>2013</u>	<u>2023</u>	<u>Change</u>	<u>Per Year %</u>
<u>Board of Commissioners:</u>				
Alameda Park & Pool	\$ 359,571	\$ 637,656	\$ 278,085	7.73%
Budget & Finance	90,533	240,722	150,189	16.59%
Central Phone	162,614	123,213	(39,401)	(2.42%)
Commissioners	791,818	1,085,263	293,445	3.71%
County Solicitor	167,489	215,840	48,351	2.89%
Election Bureau	444,263	1,071,606	627,343	14.12%
Facilities & Operations	2,041,880	2,354,439	312,559	1.53%
Grants Management	166,618	-	(166,618)	(10.00%)
Information Technology	742,677	1,543,048	800,371	10.78%
Mail Room	288,328	389,877	101,549	3.52%
Motor Pool	126,121	106,152	(19,969)	(1.58%)
Personnel	451,084	691,354	240,270	5.33%
Planning Commission	217,135	570,393	353,258	16.27%
Public Defender	793,038	1,270,135	477,097	6.02%
Purchasing	63,952	132,404	68,452	10.70%
Property & Revenue	1,099,705	1,650,554	550,849	5.01%
Tax Collectors	291,496	365,345	73,849	2.53%
Veterans' Services	250,639	393,514	142,875	5.70%
Prison	10,023,506	16,412,408	6,388,902	6.37%
Other County Program Subsidies	5,459,483	7,919,120	2,459,637	4.51%
Outside Organization Contributions	5,658,426	7,102,754	1,444,328	2.55%
Debt Service	4,223,505	5,342,597	1,119,092	2.65%
Miscellaneous	1,287,181	3,106,132	1,818,951	14.13%
Total - Board of Commissioners	\$ 35,201,062	\$ 52,724,525	\$ 17,523,463	4.98%

Court of Common Pleas:

Common Pleas / Corrections / DR	\$ 8,542,441	\$ 10,748,114	\$ 2,205,673	2.58%
Magisterial District Judges	2,201,510	2,665,237	463,727	2.11%
Total - Court of Common Pleas	\$ 10,743,951	\$ 13,413,351	\$ 2,669,400	2.48%

Row Offices:

Clerk of Courts	\$ 942,803	\$ 1,179,068	\$ 236,265	2.51%
Controller	658,265	1,053,236	394,971	6.00%
Coroner	413,534	638,391	224,857	5.44%
District Attorney	1,787,839	2,537,081	749,242	4.19%
Prothonotary	809,064	849,574	40,510	0.50%
Recorder of Deeds	466,123	489,556	23,433	0.50%
Register of Wills / Orphans' Court	630,545	764,364	133,819	2.12%
Sheriff	2,164,295	3,186,817	1,022,522	4.72%
Treasurer	516,682	630,213	113,531	2.20%
Total - Row Offices	\$ 8,389,150	\$ 11,328,300	\$ 2,939,150	3.50%
GENERAL FUND TOTAL	\$ 54,334,163	\$ 77,466,176	\$ 23,132,013	4.26%

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, 2022. This was the twenty-second 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,

A handwritten signature in blue ink that reads "Ben Holland". The signature is written in a cursive, flowing style.

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**

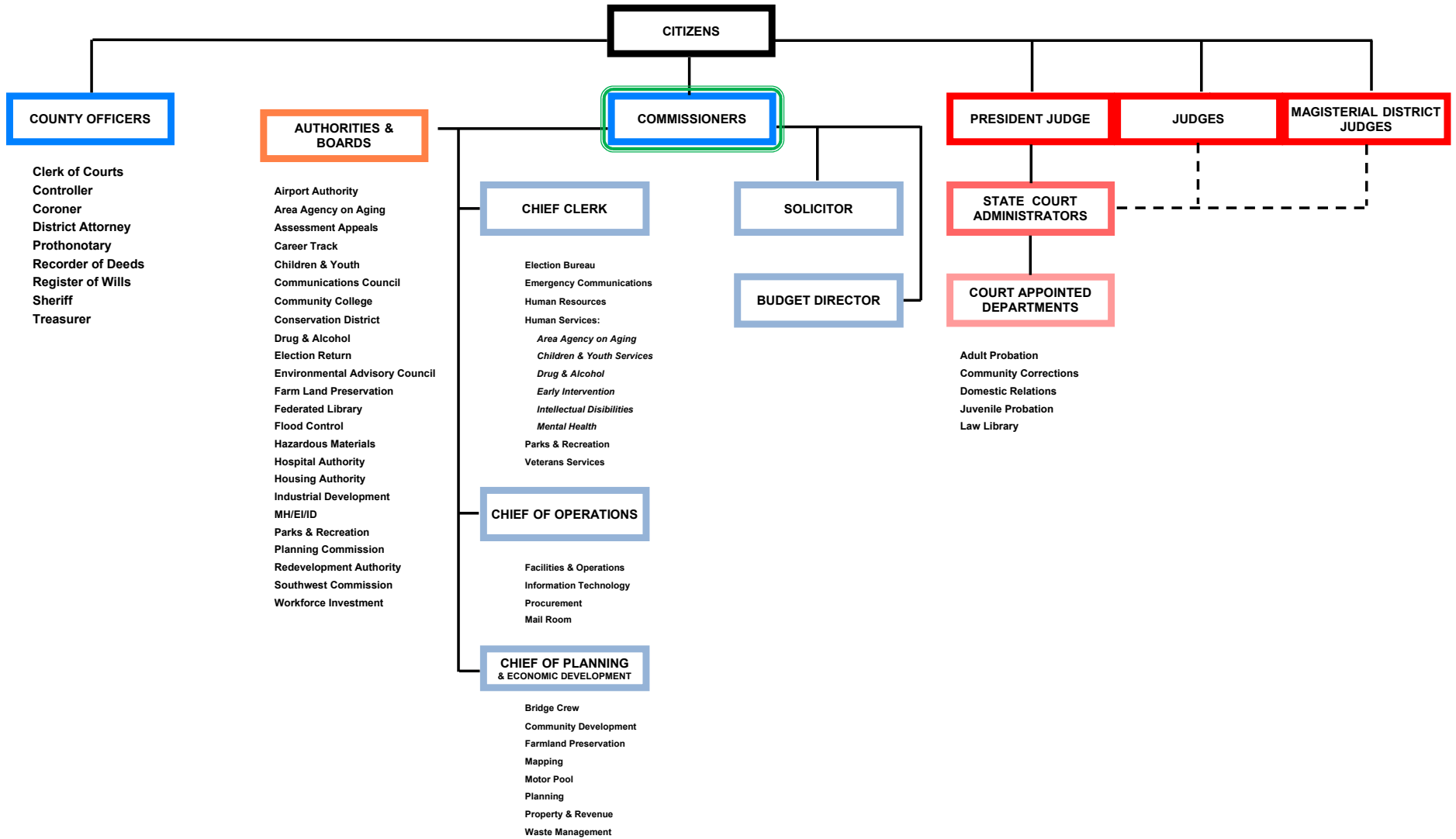
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

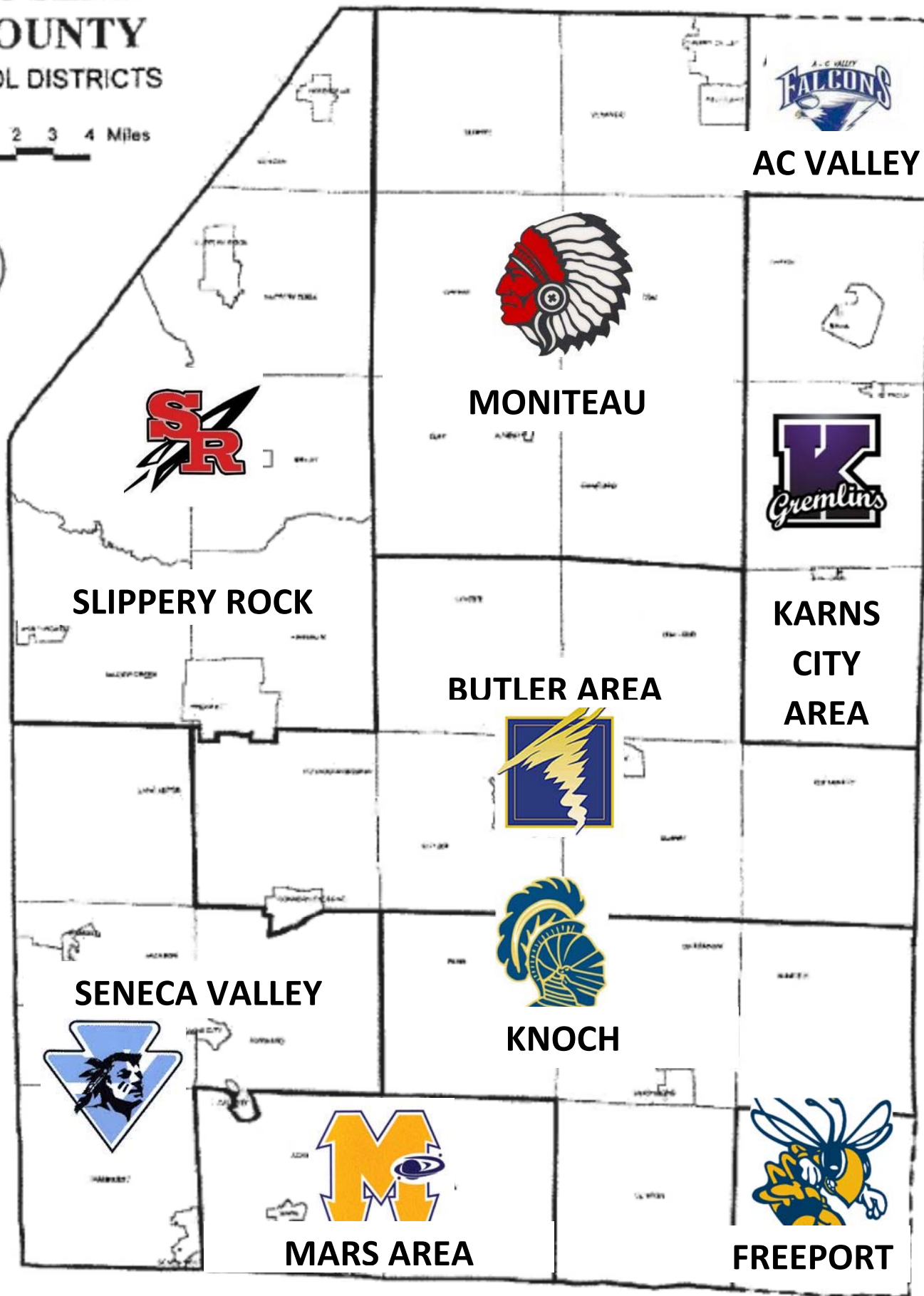
COUNTY OF BUTLER ORGANIZATIONAL CHART



The Prison is governed by the Butler County Prison Board of Inspectors

BUTLER COUNTY SCHOOL DISTRICTS

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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, 2023, 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, 2023, and the respective changes in financial position and the respective budgetary comparison for the General Fund, General Fund Grants, American Rescue Plan, Opioid Abatement, Emergency Communications 911, and Children & Youth Services 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 June 28, 2024 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
June 28, 2024

MANAGEMENT'S DISCUSSION AND ANALYSIS

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2023. 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-15), and the notes to financial statements (pages III-16 to III-123).

Financial Highlights

- The County's net position increased from \$105,591,130 to \$117,213,958 in 2023, and unrestricted net position increased by \$1,458,875, from \$24.1 million to \$25.5 million at December 31, 2023. The net pension liability decreased to \$43.4 million at the end of the year; and the County's pension plan remains 90.0% funded on an actuarial basis.
- The County's real estate property tax rate for general purpose was at 21.775 mills, the tax rate for debt service was 2.916 mills, and the tax rate for payment to Butler County Community College was 2.935 mills.
- As of December 31, 2023, the County had nearly \$66.1 million of debt outstanding.
- The total fund balance of the General Fund at December 31, 2023 was approximately \$26.5 million. The assigned fund balance for the 2024 budget was just over \$6.1 million, which represents about 7.8% of the General Fund's annual revenue projected for 2024. The unassigned fund balance decreased by \$5,146,757 to \$17.4 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.

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.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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 can be divided into three categories: *governmental funds*, *proprietary funds*, and *fiduciary funds*.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- ***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 eight major funds (General, General Fund Grant Fund, Capital Reserve, Infrastructure Bank, American Rescue Plan, Opioid Abatement, Emergency Communications (911), and Children & Youth Services). Data from the other 38 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 legally adopts an annual appropriated budget for the General Fund, and for all of its 37 Special Revenue Funds. A budgetary comparison statement has been provided for the General Fund, and the Special Revenue Funds to demonstrate compliance with the County's adopted budget.

The basic governmental fund financial statements can be found on pages III-3 to III-13 of this report.

MANAGEMENT'S DISCUSSION AND ANALYSIS

- **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-14 and III-15 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-16 to III-123 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-84 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, 2023 and December 31, 2022 is presented below:

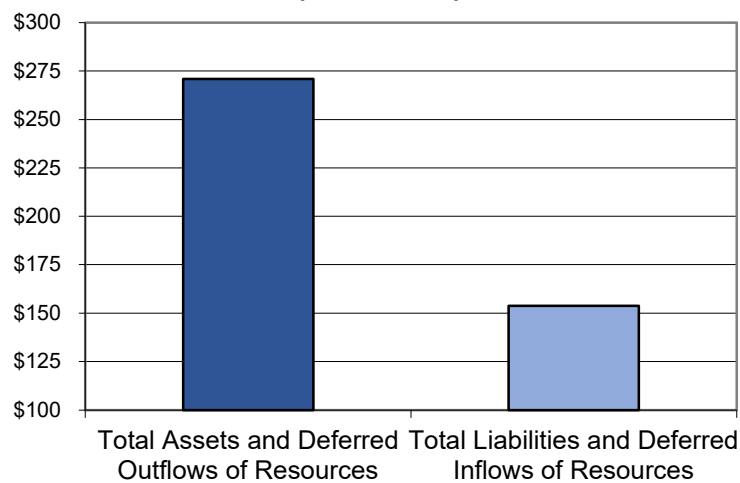
COUNTY OF BUTLER Summary of Statement of Net Position December 31, 2023 (With Comparative Totals at December 31, 2022) (in thousands)			
		Governmental activities	
		2023	2022
Current and other assets	\$	155,280	\$ 157,721
Capital assets		89,763	89,685
Total assets		245,043	247,406
Deferred loss on refunding		21	44
Deferred outflows of resources for pension		25,974	45,288
Total deferred outflows of resources		25,995	45,332
Current and other liabilities		49,780	57,399
Long-term liabilities outstanding		101,803	126,556
Total liabilities		151,583	183,955
Deferred revenue - loans		411	391
Deferred gain on refunding		249	332
Deferred inflows of resources for pension		1,199	2,012
Deferred revenue of resources for leases		382	457
Total deferred inflows of resources		2,241	3,192
Net position:			
Net investment in capital assets		53,029	52,055
Restricted		38,659	29,469
Unrestricted		25,526	24,067
Total net position	\$	117,214	\$ 105,591

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2023:

**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 2023, the County's total net position related to governmental activities increased by \$11,622,828. Cash and cash equivalents decreased from \$93.1 million in 2022 to \$84.1 million at the end of 2023, and amounts due from other governments increased from \$12.4 million in 2022 to \$14.6 million in 2023. At the end of 2023, the County's total assets (excluding capital assets) related to governmental activities decreased by \$2.4 million, mostly from a decline in cash balance, and a decrease in notes receivable related to the Butler County Infrastructure Bank.

Capital assets increased to \$89.8 million in 2023 from \$89.7 million in 2022. 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

Deferred outflows of resources decreased to \$26.0 million in 2023, from \$45.3 million in 2022. This decrease is due to the reporting of pension expense in accordance with GASB Statements. Liabilities also decreased to \$151.6 million in 2023, from \$184.0 million in 2022. This is the result of a decrease in the Net Pension Liability from \$59.9 million in 2022 to \$43.4 million in 2023.

Total net position amounted to approximately \$117.2 million, of which approximately \$53.0 million is the County's net investment in capital assets and \$38.7 million is restricted for various other purposes. The remaining \$25.5 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, 2023 and 2022:

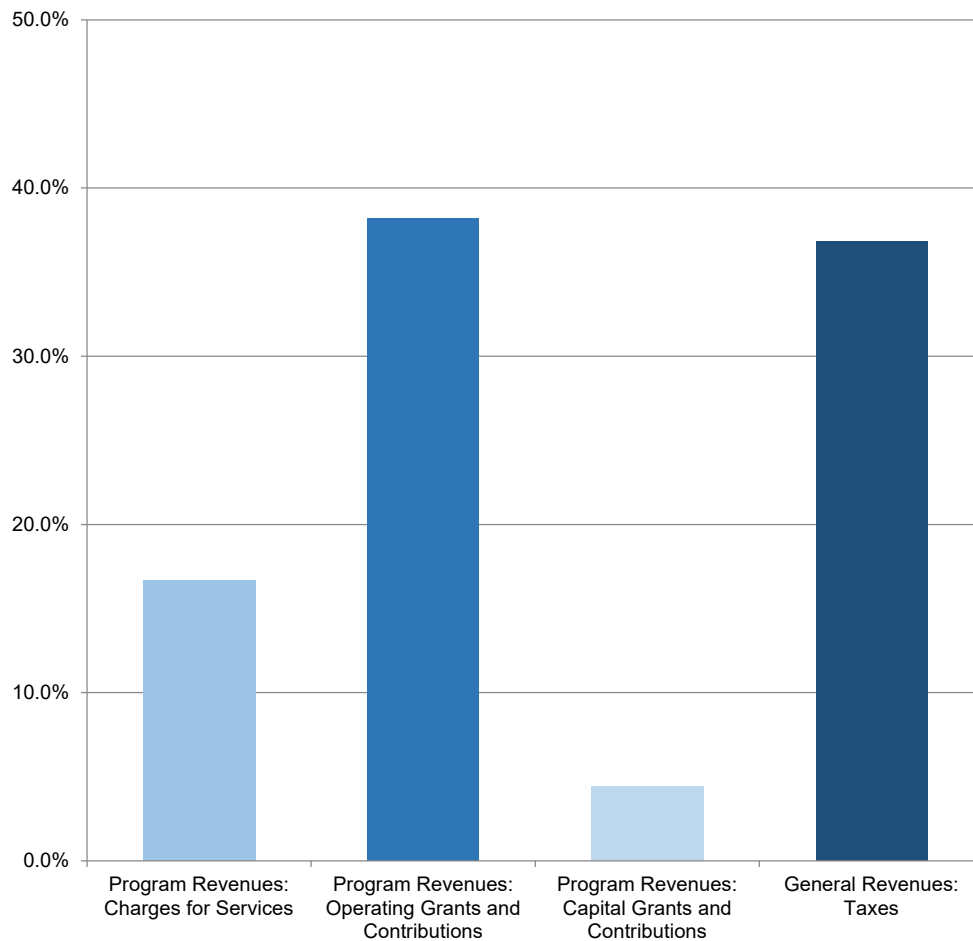
County of Butler Year Ended December 31, 2023 (With Comparative Totals for the Year Ended December 31, 2022) (in thousands)			
	Governmental Activities		
	2023	2022	
Revenues:			
Program revenues:			
Fees, fines, and charges for services	\$ 25,836	\$ 28,637	
Operating grants and contributions	59,042	58,551	
Capital grants and contributions	6,865	4,200	
General revenues:			
Taxes	56,951	56,038	
Interest and investment income	3,402	468	
Other	2,442	3,267	
Gain (loss) on sale of capital assets	46	2	
Total revenues	154,584	151,163	
Program expenses:			
General government - administration	16,735	15,830	
General government - judicial	20,095	20,978	
Public safety	36,359	31,618	
Public works and enterprises	3,505	3,450	
Human services	57,892	57,370	
Culture and recreation	1,932	1,851	
Conservation and economic development	5,307	4,865	
Interest	1,136	1,207	
Total program expenses	142,961	137,169	
Change in Net Position	11,623	13,994	
Net position - beginning	105,591	91,597	
Net position - ending	\$ 117,214	\$ 105,591	

MANAGEMENT'S DISCUSSION AND ANALYSIS

Sources of Revenues – Governmental Activities

The following chart graphically depicts the governmental activities sources of revenues for the year ended December 31, 2023:

Sources of Revenues - Governmental Activities Total Revenues: \$154,584,389



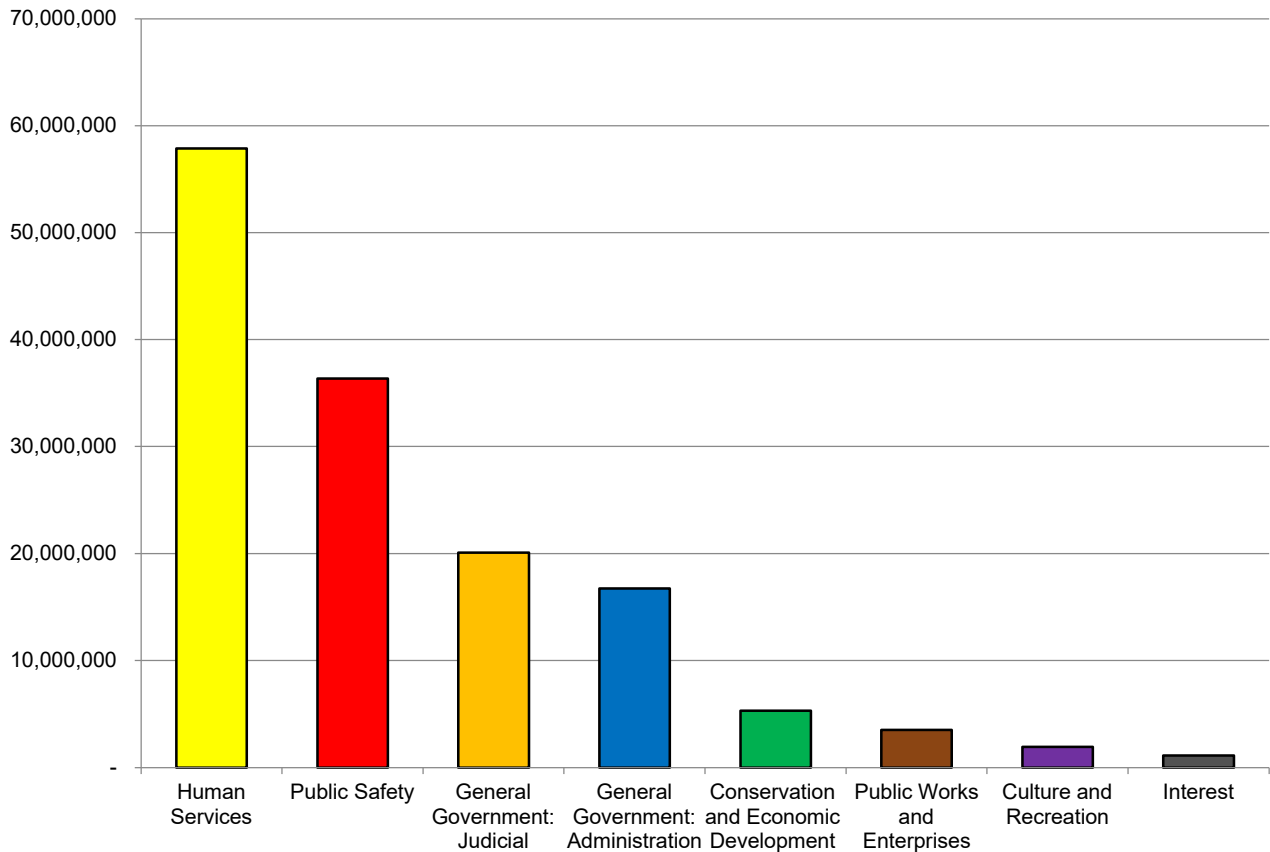
Total revenues from governmental activities for 2023 were \$154,584,389, which was \$3.4 million more than in 2022. Charges for services account for 16.7% of the 2023 governmental activities and decreased by \$2.8 million to \$25,835,846 in 2023 from \$28,636,946 in 2022. This was caused by the County recognizing a second installment from the Opioid Abatement Trust Fund, which was \$1.7 million less than the first installment recognized in the prior year. Also contributing to the decrease was the Prison's Housing Revenue declining in 2023 by \$620,765, compared to 2022. Operating grants and contributions account for 38.2% of the 2023 governmental activities revenue, amounting to \$59,042,223 compared to \$58,551,598 in 2022. Tax revenue increased to \$56,951,151 in 2023 from \$56,037,560 in 2022, because of increasing assessments from new construction throughout the County, and an increase in hotel tax collections.

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, 2023:

Program Expenses - Governmental Activities Total Expenses: \$142,961,561



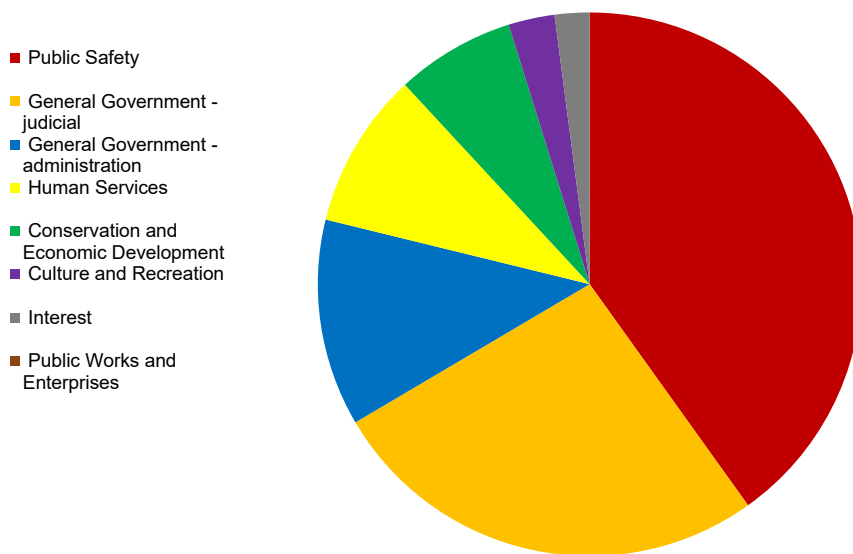
Program expenses for the County's governmental activities amounted to approximately \$143.0 million for the year ended 2023. This compares to \$137.2 million for the year ended 2022. General government – administration expenses increased from \$15.8 million in 2022, to \$16.7 million in 2023, due to normal increases in operating expenses. Public safety expenses increased from \$31.6 million in 2022 to \$36.4 million in 2023, due to an increase in expenses at the County's Prison, and the \$3.7 million expended on the municipal infrastructure program—which was funded entirely by the American Rescue Plan. Conservation and economic development expenses increased from \$4.9 million in 2022 to \$5.3 million in 2023, largely affected by higher contributions made to the Tourism Bureau as a result of increased collection of hotel tax receipts. The remaining expense categories were consistent with the prior year.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2023:

Net Program Expenses/Revenues - Governmental Activities Total Net Expenses: \$51,218,021



Net program expenses/revenues for governmental activities increased from (\$45.8) million in 2022 to (\$51.2) million in 2023.

Public Safety includes: Prison, 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 and Inmate Welfare. **Public Works** includes: Bridge Crew.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2023, it's estimated that municipalities within the County issued 2,303 building permits, up from 1,769 issued in 2022. 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 2023 to a total fair market value of \$31.1 billion, propelled by the continued growth of residential construction throughout the County. In 2023, the County billed \$142,866 of additional interim taxes; less than the \$493,499 of additional interim taxes that were billed in 2022. 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; eight of them are major funds (General, General Fund Grants, Capital Reserve, Infrastructure Bank, American Rescue Plan, Opioid Abatement, Emergency Communications (911), and Children & Youth Services), and 38 are other governmental funds.

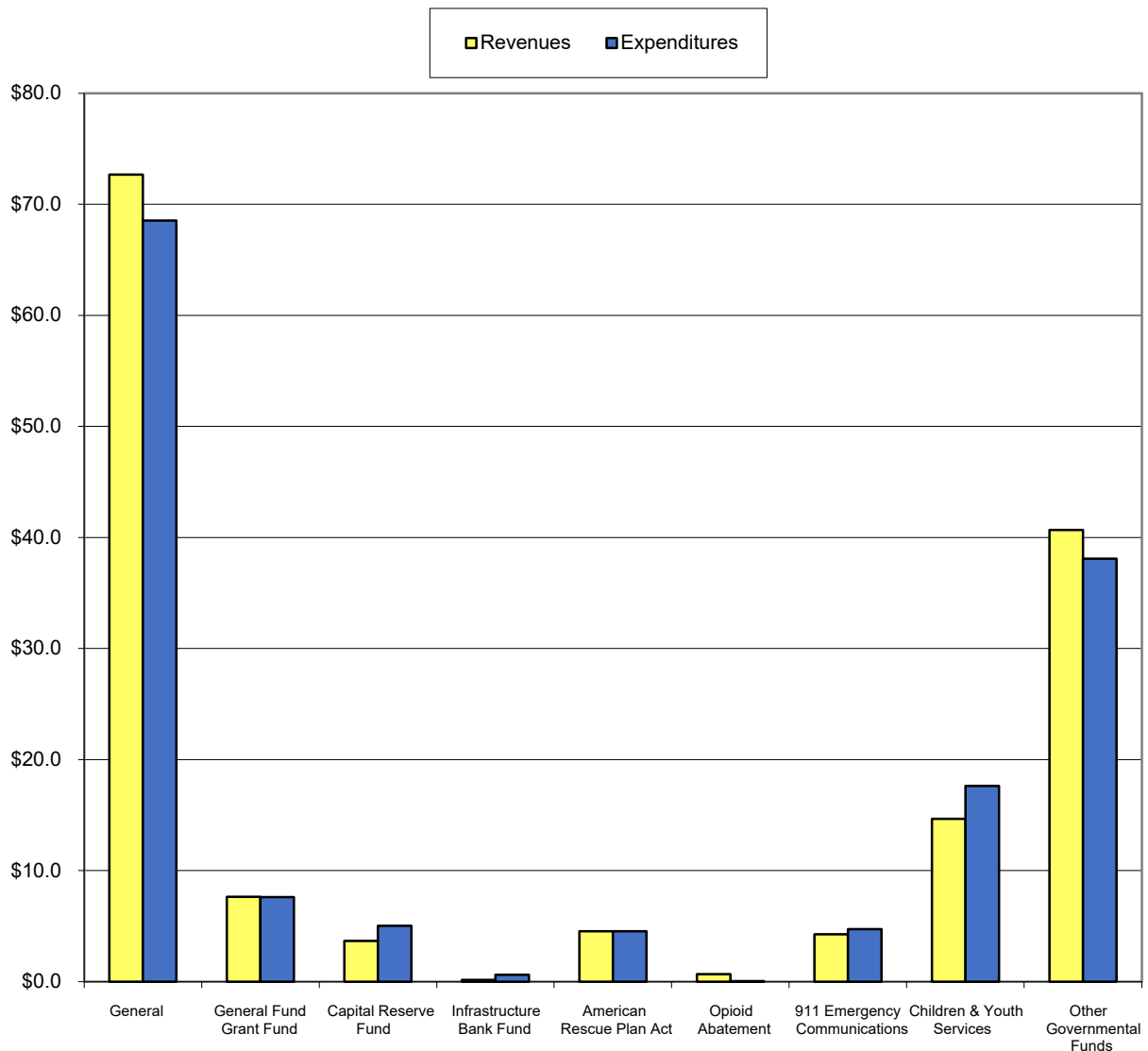
A complete listing of the other governmental funds is on pages V-1 to V-8. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned 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

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, 2023:

Governmental Fund Revenues and Expenditures
(in millions)



MANAGEMENT'S DISCUSSION AND ANALYSIS

The majority of revenues and expenditures occurred in the County's General Fund, General Fund Grants Fund, and Children & Youth Services Fund. In the General Fund, revenue from taxes amounted to \$54.2 million. The General Fund Grants Fund and Children & Youth Services Fund recognized \$7.5 million and \$14.5 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 was received in two equal tranches. Butler County received two installments of \$18.2 million. The first installment was received in 2021 and the second in 2022. As of December 31, 2023, the County reported unearned revenue of \$16.3 million related to the SLFRF (American Resue Plan) program.

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:

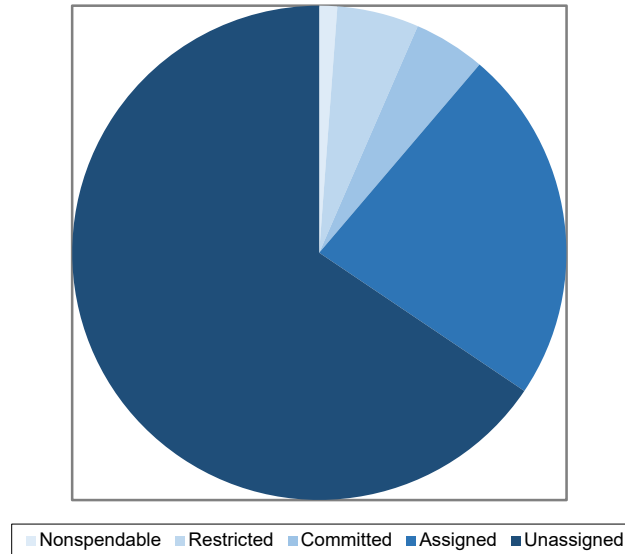
- Forty Five percent (45%) of the funds shall be utilized for County revenue replacement, capital, and public safety programs.
- Thirty-Five percent (35%) of the funds shall be utilized for projects related to County-wide infrastructure and broadband services.
- Fifteen percent (15%) of the funds shall 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

Governmental Funds – Fund Balances

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

General Fund - Fund Balances at December 31, 2023
(in millions)



The General Fund fund balance at December 31, 2023 was approximately \$26.5 million, with \$6.1 million assigned for the 2024 budget. This decrease from the \$29.4 million fund balance at December 31, 2022 is attributable to General Fund expenditures (including transfers out) exceeding General Fund revenues (including transfers in) by \$2.9 million for 2023. As the result of reasonable fluctuations and conservative budget estimates, revenues surpassed budget projections and expenditures were lower than budget expectations. However, General Fund transfers out exceeded transfers in by almost \$7.8 million—the result of considerable transfers to Capital Reserve (for future capital projects) and the County’s contribution to Children & Youth.

Thus, the Capital Reserve Fund fund balance at December 31, 2023 was approximately \$17.5 million and was assigned and restricted for capital expenditures. This increase from the \$14.2 million in fund balance at December 31, 2022 is largely attributable to the County transferring approximately \$3.3 million from the General Fund for future capital projects. The County also received \$2.4 million from several local municipalities toward their funding commitment for the Gateway 228 project—which remains restricted for roads and bridges. The Infrastructure Bank Fund fund balance at December 31, 2023 was approximately \$5.1 million, and was committed for infrastructure projects. This increase from the \$3.9 million in fund balance at December 31, 2022, is the result of the County continuing to fund the Infrastructure Bank program with a \$1.5 million transfer from the General Fund. There were nominal changes in the fund balances reported at December 31, 2023 for the Opioid Abatement and Emergency Communications funds.

MANAGEMENT'S DISCUSSION AND ANALYSIS

General Fund Budgetary Highlights

The fund balance in the General Fund for the year ended 2023 decreased by approximately \$2.9 million from the 2022 level. At December 31, 2023, the General Fund fund balance was approximately \$26.5 million, of which approximately \$311,115 was nonspendable, \$1.3 million was restricted for operating reserve and agricultural easements, \$1.2 million was committed for worker's compensation, and \$6.1 million was assigned for the 2024 budget. Significant differences in the General Fund between the original and final budget were limited to normal operating transfers for personnel costs and contingency expenses. 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 \$1,374,275. This is attributable to budget overestimates, and expenditures were also under budget as a result of a concerted effort by management to control costs.
- Conservation and economic development expenditures were under budget by \$465,901. This is mostly attributable to contingency expenditures not being necessary.
- Other expenditures were under budget by \$2,241,257. 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, 2023 and 2022:

County of Butler Summary of Capital Assets Governmental Activities			
	Balance at December 31, 2023	Balance at December 31, 2022	Increase/ Decrease
Land and land improvements	\$ 2,366,344	\$ 2,366,344	\$ -
Easements	3,663,480	3,594,897	68,583
Construction in progress	6,230,676	2,685,166	3,545,510
Infrastructure - bridges	30,553,616	30,553,616	-
Buildings and renovations	78,063,982	77,919,998	143,984
Right-of-use asset	4,047,554	3,189,499	858,055
Other capital assets	41,188,426	39,300,445	1,887,981
Total capital assets	<u>166,114,078</u>	<u>159,609,965</u>	<u>6,504,113</u>
Less accumulated depreciation/ amortization for:			
Infrastructure - bridges	(20,096,360)	(19,175,369)	(920,991)
Buildings and renovations	(33,473,727)	(31,482,526)	(1,991,201)
Right-of-use asset	(1,365,794)	(966,064)	(399,730)
Other capital assets	(21,415,543)	(18,301,111)	(3,114,432)
Total accumulated depreciation/ amortization	<u>(76,351,424)</u>	<u>(69,925,070)</u>	<u>(6,426,354)</u>
Net Capital Assets	<u>\$ 89,762,654</u>	<u>\$ 89,684,895</u>	<u>\$ 77,759</u>

Capital Assets – Governmental Activities: The County's investment in capital assets and infrastructure for its governmental activities, amounts to approximately \$89.8 million as of December 31, 2023 (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 increase in capital assets from the prior year is largely a result of additional capital purchases offsetting 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

Long-Term Debt

As of December 31, 2023, the County had total outstanding debt of \$66,115,567 on all of its General Obligation Bonds, General Obligation Notes, and Capital Leases.

County of Butler Summary of Long-Term Debt	
	Governmental Activities
Beginning Balance at January 1, 2023	\$ 74,087,311
Additions	1,462,535
Reductions	<u>(9,434,279)</u>
Ending Balance December 31, 2023	<u>\$ 66,115,567</u>

During 2023, the County issued a General Obligation Note, Series of 2023. The Note Proceeds were used to fund capital projects approved by the County's Infrastructure Bank, in the form of interest-subsidized loans to local municipalities within the County. 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

In 2023, Standard & Poor's increased the County's bond rating from "AA-" to "AA." The rating reflects the following credit characteristics: the County's strong economy with ongoing development coupled with access to Pittsburgh's broad and diverse metropolitan statistical area; consistent operating surpluses leading to available reserves; strong fiscal management; low and moderating debt burden with rapid amortization; and a strong institutional framework score.

MANAGEMENT'S DISCUSSION AND ANALYSIS

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, 2023 OR JUNE 30, 2023

		Component Units		
		Butler County College (restated) June 30, 2023	Butler County Airport Authority (Dec. 31, 2023)	Butler Transit Authority June 30, 2023
	Governmental Activities			
Assets				
Cash and cash equivalents	\$ 84,081,315	\$ 14,866,281	\$ 1,012,270	\$ 1,985,805
Investments	1,246,592	16,441,823	-	-
Taxes receivable, at estimated realizable value	2,854,225	-	-	-
Accounts and loans receivable, at estimated realizable value	21,605,638	3,899,091	41,156	673,981
Accounts receivable, students	-	3,802,087	-	-
Notes receivable	30,118,779	-	-	-
Lease receivable	406,839	-	699,150	-
Due from other governments	14,567,412	817,410	-	-
Prepays	399,198	390,106	47,369	-
Inventory	-	231,218	8,034	-
Capital assets:				
Capital assets, not being depreciated/amortized	12,260,500	25,624,730	3,081,332	637,500
Capital assets, net of accumulated depreciation/amortization	74,820,394	23,212,924	10,783,995	16,403,331
Right-of-use asset - lease, net	2,681,760	9,513,723	-	-
Total Assets	245,042,652	98,799,393	15,673,306	19,700,617
Deferred Outflows of Resources				
Deferred outflows of resources for pension	25,974,463	906,018	-	-
Deferred charge on refunding	21,375	574,714	-	-
Deferred outflows of resources for OPEB	-	46,827	-	-
Total Deferred Outflows of Resources	25,995,838	1,527,559	-	-
Liabilities				
Accounts payable	10,573,060	940,657	26,579	234,121
Accrued payroll and payroll taxes	1,327,001	1,179,625	-	-
Accrued interest payable	407,481	207,619	-	-
Lines of credit	-	201,396	-	-
Due to other governments	235,422	-	-	-
Unearned revenue:				
Current	24,770,639	3,523,533	15,463	2,462,156
Non-current	-	-	28,702	-
Bonds payable:				
Current, includes premium of \$92,651 for governmental activities	3,812,651	2,280,000	-	-
Non-current, includes premium of \$416,930 for governmental activities	21,841,930	21,119,986	-	-
Note payable:				
Current	5,933,974	707,445	40,409	-
Non-current	32,250,815	4,487,079	-	-
Lease liability:				
Current	279,756	1,008,438	-	-
Non-current	2,506,022	8,762,596	-	-
Subscription liability:				
Current	-	346,505	-	-
Non-current	-	843,309	-	-
Workmen's compensation:				
Current	-	-	-	-
Non-current	1,246,592	-	-	-
Compensated absences:				
Current	2,440,133	-	-	-
Non-current	602,685	867,824	-	-
OPEB liability:				
Current	-	-	-	-
Non-current	-	249,000	-	-
Net pension liability:				
Current	-	-	-	-
Non-current	43,355,741	6,002,000	-	-
Total Liabilities	151,583,902	52,727,012	111,153	2,696,277
Deferred Inflows of Resources				
Deferred revenue - loans	410,752	-	-	-
Deferred inflows of resources for pension	1,199,283	555,000	-	-
Deferred inflows of resources for leases	381,808	-	667,190	-
Deferred gain on refunding	248,787	-	-	-
Deferred inflows of resources for OPEB	-	98,000	-	-
Total Deferred Inflows of Resources	2,240,630	653,000	667,190	-
Net Position				
Net investment in capital assets	53,028,873	18,177,528	13,824,918	17,040,831
Restricted for:				
Operating reserve, expendable	1,329,360	-	-	-
Agricultural easements, expendable	85,318	-	-	-
Automation/Records improvement, expendable	876,806	-	-	-
Central booking/court restitution, expendable	7,801	-	-	-
Domestic Relations, expendable	93,033	-	-	-
Liquid fuels, expendable	44,531	-	-	-
Roads and bridges, expendable	12,458,224	-	-	-
Inmate welfare fund, expendable	1,257,075	-	-	-
Offender supervision, expendable	1,011,864	-	-	-
Unconventional gas well impact fees, expendable	3,655,539	-	-	-
Area Program, expendable	1,162,835	-	-	-
Local victim services, expendable	14,634	-	-	-
Opioid abatement, expendable	16,662,018	-	-	-
Capital purchases, expendable	-	9,599,485	-	-
Educational programs, expendable	-	5,890,049	-	-
Other purposes, nonexpendable	-	6,894,100	-	-
Other purposes, expendable	-	-	63,663	-
Unrestricted	25,526,047	6,385,778	1,006,382	(36,491)
Total Net Position	\$ 117,213,958	\$ 46,946,940	\$ 14,894,963	\$ 17,004,340

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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, 2023)	Component Units		
						Butler County Community College (restated) (June 30, 2023)	Butler County Airport Authority (Dec. 31, 2023)	Butler Transit Authority (June 30, 2023)
Primary government:								
Governmental activities:								
General government - administration	\$ 16,735,182	\$ 2,398,177	\$ 7,566,507	\$ -	\$ (6,770,498)	\$ -	\$ -	\$ -
General government - judicial	20,095,535	3,080,669	2,487,401	-	(14,527,465)	-	-	-
Public safety	36,358,645	8,858,235	5,428,647	-	(22,071,763)	-	-	-
Public works and enterprises	3,504,801	1,080,890	224,466	6,001,564	3,802,119	-	-	-
Human services	57,892,004	9,580,390	42,771,531	427,884	(5,112,199)	-	-	-
Culture and recreation	1,931,761	339,363	-	82,310	(1,510,088)	-	-	-
Conservation and economic development	5,306,832	498,122	563,671	353,713	(3,891,326)	-	-	-
Interest, premiums, and discounts	1,136,801	-	-	-	(1,136,801)	-	-	-
Total governmental activities	142,961,561	25,835,846	59,042,223	6,865,471	(51,218,021)	-	-	-
Total Primary Government	\$ 142,961,561	\$ 25,835,846	\$ 59,042,223	\$ 6,865,471	(51,218,021)	-	-	-
Component units:								
Butler County Community College	\$ 41,748,687	\$ 12,661,514	\$ 27,168,909	\$ 3,334,459	-	1,416,195	-	-
Butler County Airport Authority	1,730,741	604,481	344,109	671,033	-	-	(111,118)	-
Butler Transit Authority	4,276,271	245,068	2,695,325	1,248,900	-	-	-	(86,978)
Total Component Units	\$ 47,755,699	\$ 13,511,063	\$ 30,208,343	\$ 5,254,392	-	1,416,195	(111,118)	(86,978)
General revenues:								
Taxes:								
Real estate					54,201,825	-	-	-
Hotel tax					2,749,326	-	-	-
Total taxes					56,951,151	-	-	-
Interest and investment income/(loss)					3,401,793	1,421,976	3,681	-
Gain on sale of capital asset					45,562	-	100,535	-
Other income/(expense)					2,442,343	649,897	2,967	37,662
Total general revenues					62,840,849	2,071,873	107,183	37,662
Change in Net Position					11,622,828	3,488,068	(3,935)	(49,316)
Net Position - beginning of year					105,591,130	43,458,872	14,898,898	17,053,656
Net position - ending					\$ 117,213,958	\$ 46,946,940	\$ 14,894,963	\$ 17,004,340

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	General	General Fund Grants	Capital Reserve	Infrastructure Bank	American Rescue Plan	Opioid Abatement	Emergency Communications 911	Children & Youth Services	Other Governmental Funds	Total Governmental Funds
Assets										
Cash and cash equivalents	\$ 26,651,585	\$ 617	\$ 14,557,287	\$ 5,097,838	\$ 16,695,877	\$ 1,633,424	\$ 40,447	\$ 2,104	\$ 19,402,136	\$ 84,081,315
Investments	1,246,592	-	-	-	-	-	-	-	-	1,246,592
Taxes receivable, net of allowance	2,679,200	-	-	-	-	-	-	-	175,025	2,854,225
Accounts and loans receivable, at estimated realizable value	4,033,884	734	1,000,000	-	-	15,304,513	459	22,832	1,243,216	21,605,638
Lease receivable	-	-	406,839	-	-	-	-	-	-	406,839
Due from other funds	1,321,277	-	3,116,439	-	-	-	123,071	910,497	1,538,216	7,009,500
Due from other governments	1,329,506	143,172	297,316	-	-	-	1,011,215	6,082,605	5,703,598	14,567,412
Advances to other funds	4,432,682	-	-	-	-	-	-	-	-	4,432,682
Prepays	311,115	-	1,650	-	-	-	42,003	-	44,430	399,198
Total Assets	\$ 42,005,841	\$ 144,523	\$ 19,379,531	\$ 5,097,838	\$ 16,695,877	\$ 16,937,937	\$ 1,217,195	\$ 7,018,038	\$ 28,106,621	\$ 136,603,401

(Continued)

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2023
(Continued)

	General	General Fund Grants	Capital Reserve	Infrastructure Bank	American Rescue Plan	Opioid Abatement	Emergency Communications 911	Children & Youth Services	Other Governmental Funds	Total Governmental Funds
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts payable	\$ 2,475,873	\$ 8,250	\$ 864,854	\$ 5,000	\$ 359,391	\$ 43,284	\$ 215,938	\$ 1,731,977	\$ 4,868,493	\$ 10,573,060
Accrued payroll and payroll taxes	983,210	11,312	-	-	-	-	75,715	96,188	160,576	1,327,001
Unearned revenue	746,303	19,102	-	-	16,336,486	-	575,039	1,682,614	5,218,819	24,578,363
Due to other funds	5,043,440	21,851	627,249	-	-	232,635	88,070	167,706	828,549	7,009,500
Due to other governments	3,121	-	-	-	-	-	-	96,696	135,605	235,422
Advances from other funds	-	84,008	-	-	-	-	262,433	3,242,857	843,384	4,432,682
Total Liabilities	9,251,947	144,523	1,492,103	5,000	16,695,877	275,919	1,217,195	7,018,038	12,055,426	48,156,028
Deferred Inflows of Resources:										
Unavailable revenue - taxes/fees	6,262,410	-	-	-	-	-	-	-	-	6,262,410
Unavailable revenue - loans	-	-	-	-	-	-	-	-	410,752	410,752
Unavailable revenue - impact fees	-	-	-	-	-	-	-	-	1,814,256	1,814,256
Unavailable revenue - leases	-	-	381,808	-	-	-	-	-	-	381,808
Unavailable revenue - opioid abatement	-	-	-	-	-	15,304,513	-	-	-	15,304,513
Total Deferred Inflows of Resources	6,262,410	-	381,808	-	-	15,304,513	-	-	2,225,008	24,173,739
Fund Balance:										
Nonspendable - prepaid items	311,115	-	1,650	-	-	-	42,003	-	44,430	399,198
Restricted:										
Operating reserve	1,329,360	-	-	-	-	-	-	-	-	1,329,360
Agricultural easements	85,318	-	-	-	-	-	-	-	-	85,318
Automation/Records improvement	-	-	-	-	-	-	-	-	876,806	876,806
Central booking	-	-	-	-	-	-	-	-	7,801	7,801
Domestic Relations	-	-	-	-	-	-	-	-	93,033	93,033
Emergency communications	-	-	-	-	-	-	-	-	-	-
Liquid fuels	-	-	-	-	-	-	-	-	44,531	44,531
Roads and bridges	-	-	4,984,347	-	-	-	-	-	7,473,877	12,458,224
Inmate welfare	-	-	-	-	-	-	-	-	1,257,075	1,257,075
Offender supervision	-	-	-	-	-	-	-	-	1,011,864	1,011,864
Unconventional gas well impact fees	-	-	-	-	-	-	-	-	1,841,283	1,841,283
Aging Program	-	-	-	-	-	-	-	-	1,162,835	1,162,835
Local victim services	-	-	-	-	-	-	-	-	14,634	14,634
Opioid abatement	-	-	-	-	-	1,357,505	-	-	-	1,357,505
Committed:										
Workmen's compensation	1,246,592	-	-	-	-	-	-	-	-	1,246,592
Infrastructure Bank	-	-	-	5,092,838	-	-	-	-	-	5,092,838
Assigned:										
2024 budget	6,148,716	-	-	-	-	-	-	-	-	6,148,716
Capital purchases	-	-	12,519,623	-	-	-	-	-	-	12,519,623
Unassigned	17,370,383	-	-	-	-	-	(42,003)	-	(1,982)	17,326,398
Total Fund Balance	26,491,484	-	17,505,620	5,092,838	-	1,357,505	-	-	13,826,187	64,273,634
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 42,005,841	\$ 144,523	\$ 19,379,531	\$ 5,097,838	\$ 16,695,877	\$ 16,937,937	\$ 1,217,195	\$ 7,018,038	\$ 28,106,621	\$ 136,603,401

(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, 2023

Total Fund Balance - Governmental Funds	\$ 64,273,634
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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.

87,080,894

The notes receivable for Infrastructure Bank loans are not available to pay for current period expenditures and are not recorded in the governmental funds.

30,118,779

The right-of-use lease asset, net is not a current financial resource, and is not reported as an asset in the governmental funds.

2,681,760

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.

23,188,903

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.

(736,993)

The net pension liability is not reflected in the governmental fund financial statements.

(43,355,741)

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.

24,775,180

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	\$ (1,246,592)
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Accrued compensated absences	(3,042,818)
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Note payable	(38,184,789)
--------------	--------------

Bonds payable	(25,145,000)
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Lease liability	(2,785,778)
-----------------	-------------

Accrued interest on debt	(407,481)
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	(70,812,458)
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Total Net Position - Governmental Activities	\$ 117,213,958
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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, 2023

	General	General Fund Grants	Capital Reserve	Infrastructure Bank	American Rescue Plan	Opioid Abatement	Emergency Communications 911	Children & Youth Services	Other Governmental Funds	Total Governmental Funds
Revenues:										
Taxes	\$ 54,226,329	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,749,326	\$ 56,975,655
Intergovernmental	2,702,072	7,490,492	2,972,930	-	4,541,041	-	4,268,412	14,488,978	30,673,345	67,137,270
Charges for services	11,279,219	-	-	-	-	636,243	-	119,198	6,131,720	18,166,380
Fines and forfeits	864,183	-	-	-	-	-	-	-	13,534	877,717
Interest	1,723,627	140,391	425,884	160,272	-	41,364	14,564	8,911	886,780	3,401,793
Other	1,883,118	-	286,355	-	-	-	-	51,852	221,018	2,442,343
Total revenues	72,678,548	7,630,883	3,685,169	160,272	4,541,041	677,607	4,282,976	14,668,939	40,675,723	149,001,158
Expenditures:										
Current:										
General government - administration	14,085,623	-	-	-	95,266	-	-	-	114,794	14,295,683
General government - judicial	16,695,417	221,634	-	-	-	-	-	-	2,779,465	19,696,516
Public safety	22,494,307	117,151	-	-	4,445,775	-	3,947,565	-	1,519,067	32,523,865
Public works and enterprises	-	-	-	102,000	-	-	-	-	585,753	687,753
Human services	6,206,175	7,107,240	-	-	-	65,479	-	17,607,728	24,786,417	55,773,039
Culture and recreation	926,156	-	-	-	-	-	-	-	504,537	1,430,693
Conservation and economic development	1,168,235	122,145	-	-	-	-	-	-	3,162,602	4,452,982
Other	1,623,422	-	-	533,779	-	-	-	-	-	2,157,201
Capital projects	-	50,064	5,035,342	-	-	-	33,850	-	4,158,663	9,277,919
Debt service	5,342,599	-	1,500	-	-	-	742,597	25,430	467,594	6,579,720
Total expenditures	68,541,934	7,618,234	5,036,842	635,779	4,541,041	65,479	4,724,012	17,633,158	38,078,892	146,875,371
Excess (Deficiency) of Revenues Over (Under) Expenditures	4,136,614	12,649	(1,351,673)	(475,507)	-	612,128	(441,036)	(2,964,219)	2,596,831	2,125,787
Other Financing Sources (Uses):										
Sale of capital assets	-	-	53,086	-	-	-	-	-	36	53,122
Infrastructure Bank - issuance	-	-	-	533,779	-	-	-	-	-	533,779
Other financing source - leases	821,355	-	-	-	-	-	107,402	-	-	928,757
Transfers in	1,093,113	86,418	4,577,377	1,544,983	-	-	123,071	3,011,953	2,889,483	13,326,398
Transfers out	(8,924,242)	(99,067)	-	(383,500)	-	(232,635)	-	(47,734)	(3,639,220)	(13,326,398)
Total other financing sources (uses)	(7,009,774)	(12,649)	4,630,463	1,695,262	-	(232,635)	230,473	2,964,219	(749,701)	1,515,658
Net Change in Fund Balance	(2,873,160)	-	3,278,790	1,219,755	-	379,493	(210,563)	-	1,847,130	3,641,445
Fund Balance:										
Beginning of year	29,364,644	-	14,226,830	3,873,083	-	978,012	210,563	-	11,979,057	60,632,189
End of year	\$ 26,491,484	\$ -	\$ 17,505,620	\$ 5,092,838	\$ -	\$ 1,357,505	\$ -	\$ -	\$ 13,826,187	\$ 64,273,634

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, 2023

Net Change in Fund Balance - Governmental Funds \$ 3,641,445

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	\$ 5,890,238	
Less: depreciation expense	<u>6,263,244</u>	(373,006)

The net effect of various transactions involving capital assets (sales, demolition, etc.). (7,560)

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. 5,537,669

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. 4,987,836

The issuance of leases provides current financial resources to governmental funds, while the repayment of the principal of the lease consumes the current financial resources of governmental funds. (928,757)

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. 889,976

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. (1,937,406)

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. 23,431

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. (210,800)

Change in Net Position of Governmental Activities \$ 11,622,828

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, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ 54,035,575	\$ 54,035,575	\$ 54,226,329	\$ 190,754
Intergovernmental	2,184,054	2,196,054	2,702,072	506,018
Charges for services	11,677,761	11,677,761	11,279,219	(398,542)
Fines and forfeits	830,878	905,878	864,183	(41,695)
Interest	128,350	128,350	1,723,627	1,595,277
Other	1,691,795	1,693,795	1,883,118	189,323
Total revenues	70,548,413	70,637,413	72,678,548	2,041,135
Expenditures:				
Current:				
General government - administration	15,104,711	15,459,898	14,085,623	1,374,275
General government - judicial	16,315,316	16,664,852	16,695,417	(30,565)
Public safety	22,113,548	22,741,511	22,494,307	247,204
Public works and enterprises	-	-	-	-
Human services	6,189,008	6,203,807	6,206,175	(2,368)
Culture and recreation	922,294	924,757	926,156	(1,399)
Conservation and economic development	1,602,136	1,634,136	1,168,235	465,901
Other	4,824,947	3,864,679	1,623,422	2,241,257
Debt service	5,109,829	5,109,829	5,342,599	(232,770)
Total expenditures	72,181,789	72,603,469	68,541,934	4,061,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,633,376)	(1,966,056)	4,136,614	6,102,670
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	821,355	821,355
Transfers in	451,553	1,049,345	1,093,113	43,768
Transfers out	(5,733,827)	(6,023,384)	(8,924,242)	(2,900,858)
Total other financing sources (uses)	(5,282,274)	(4,974,039)	(7,009,774)	(2,035,735)
Net Change in Fund Balance	\$ (6,915,650)	\$ (6,940,095)	\$ (2,873,160)	\$ 4,066,935

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND GRANTS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	8,075,856	8,224,564	7,490,492	(734,072)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	25,000	25,000	140,391	115,391
Other	-	-	-	-
Total revenues	<u>8,100,856</u>	<u>8,249,564</u>	<u>7,630,883</u>	<u>(618,681)</u>
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	211,298	298,418	221,634	76,784
Public safety	127,019	127,019	117,151	9,868
Public works and enterprises	-	-	-	-
Human services	7,403,272	7,403,272	7,107,240	296,032
Culture and recreation	-	-	-	-
Conservation and economic development	300,000	300,000	122,145	177,855
Other	-	-	-	-
Capital projects	-	61,588	50,064	11,524
Debt service	-	-	-	-
Total expenditures	<u>8,041,589</u>	<u>8,190,297</u>	<u>7,618,234</u>	<u>572,063</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>59,267</u>	<u>59,267</u>	<u>12,649</u>	<u>(46,618)</u>
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	88,792	88,792	86,418	(2,374)
Transfers out	(148,059)	(148,059)	(99,067)	48,992
Total other financing sources (uses)	<u>(59,267)</u>	<u>(59,267)</u>	<u>(12,649)</u>	<u>46,618</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

AMERICAN RESCUE PLAN

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	4,541,041	4,541,041
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	150,000	150,000	-	(150,000)
Other	-	-	-	-
Total revenues	150,000	150,000	4,541,041	4,391,041
Expenditures:				
Current:				
General government - administration	95,000	95,000	95,266	(266)
General government - judicial	-	-	-	-
Public safety	19,109,542	19,109,542	4,445,775	14,663,767
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	19,204,542	19,204,542	4,541,041	14,663,501
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,054,542)	(19,054,542)	-	19,054,542
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (19,054,542)	\$ (19,054,542)	\$ -	\$ 19,054,542

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

OPIOID ABATEMENT

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	544,442	544,442	636,243	91,801
Fines and forfeits	-	-	-	-
Interest	2,000	2,000	41,364	39,364
Other	-	-	-	-
Total revenues	546,442	546,442	677,607	131,165
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	1,660,959	1,660,959	65,479	1,595,480
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	1,660,959	1,660,959	65,479	1,595,480
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,114,517)	(1,114,517)	612,128	1,726,645
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(232,635)	(232,635)
Total other financing sources (uses)	-	-	(232,635)	(232,635)
Net Change in Fund Balance	\$ (1,114,517)	\$ (1,114,517)	\$ 379,493	\$ 1,494,010

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

EMERGENCY COMMUNICATIONS 911

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,020,000	4,020,000	4,268,412	248,412
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	1,000	1,000	14,564	13,564
Other	-	-	-	-
Total revenues	4,021,000	4,021,000	4,282,976	261,976
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	4,125,368	4,125,368	3,947,565	177,803
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	70,000	74,989	33,850	41,139
Debt service	477,449	477,449	742,597	(265,148)
Total expenditures	4,672,817	4,677,806	4,724,012	(46,206)
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(651,817)	(656,806)	(441,036)	215,770
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	107,402	107,402
Transfers in	-	-	123,071	123,071
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	230,473	230,473
Net Change in Fund Balance	\$ (651,817)	\$ (656,806)	\$ (210,563)	\$ 446,243

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

CHILDREN & YOUTH SERVICES

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	16,042,570	16,042,570	14,488,978	(1,553,592)
Charges for services	92,885	92,885	119,198	26,313
Fines and forfeits	-	-	-	-
Interest	1,000	1,000	8,911	7,911
Other	120,072	120,072	51,852	(68,220)
Total revenues	16,256,527	16,256,527	14,668,939	(1,587,588)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	19,331,139	19,331,139	17,607,728	1,723,411
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	10,000	10,000	-	10,000
Debt service	25,431	25,431	25,430	1
Total expenditures	19,366,570	19,366,570	17,633,158	1,733,412
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,110,043)	(3,110,043)	(2,964,219)	145,824
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	3,157,778	3,157,778	3,011,953	(145,825)
Transfers out	(47,735)	(47,735)	(47,734)	1
Total other financing sources (uses)	3,110,043	3,110,043	2,964,219	(145,824)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

DECEMBER 31, 2023

	Pension Trust Fund	Custodial Funds
Assets		
Cash and cash equivalents	\$ 5,284,564	\$ 3,982,930
Investments:		
Money markets	47,848	-
Bond mutual funds	91,276,941	-
International equity funds	31,231,430	-
Domestic equity funds	128,662,227	-
Accounts receivable - at estimated realizable value	10,404	40,793
Total Assets	256,513,414	4,023,723
Liabilities		
Accounts payable	35,611	4,257
Due to other governments	-	2,364,678
Escrow liability	-	652,027
Other unreconciled liability	-	1,002,761
Total Liabilities	35,611	4,023,723
Net Position		
Net Position Restricted for Fiduciary Funds	\$ 256,477,803	\$ -

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, 2023

	Pension Trust Fund	Custodial Funds
Additions:		
Contributions:		
County	\$ 7,350,951	\$ -
Employee	4,463,281	-
Total contributions	11,814,232	-
Investment income (loss):		
Net increase/(decrease) in fair value of investments	25,969,782	-
Interest and dividends and other income	7,913,132	-
Total investment income (loss)	33,882,914	-
Investment expense	110,516	-
Net investment income (loss)	33,772,398	-
Receipts:		
Clerk of Courts	-	1,793,852
Commissary	-	175,158
District Courts	-	2,312,355
Domestic Relations	-	119,520
Prothonotary	-	840,640
Recorder of Deeds	-	13,403,697
Register of Wills	-	50,943
Sheriff	-	2,062,177
Tax Claim	-	4,897,027
Treasurer	-	201,423
Total receipts	-	25,856,792
Total additions	45,586,630	25,856,792
Deductions:		
Benefits and refunds paid to plan members and beneficiaries	15,748,587	-
Administrative expense	137,362	-
Fiduciary liability insurance	24,099	-
Payments to other governments	-	21,178,540
Escrow payments	-	4,109,428
Other disbursements	-	568,824
Total deductions	15,910,048	25,856,792
Increase in Fiduciary Net Position	29,676,582	-
Net Position:		
Beginning of year	226,801,221	-
End of year	\$ 256,477,803	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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, 2023 OR JUNE 30, 2023

- 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 30th, 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, 2023 OR JUNE 30, 2023

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, 2023 OR JUNE 30, 2023

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, 2023 OR JUNE 30, 2023

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, 2023 OR JUNE 30, 2023

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 2023. 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

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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, including lease liabilities, as well as expenditures related to compensated absences, pensions, 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 Grants Fund* accounts 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 Butler County Infrastructure Bank Loan program.

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

The *Opioid Abatement Fund* accounts for the proceeds of revenue received from settlements entered into by the Attorney General of Pennsylvania and various opioid manufacturers, distributors, and pharmacy chains. The Pennsylvania Opioid Misuse and Addiction Abatement Trust will distribute the settlement funds over as many as eighteen years.

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

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

The *Children & Youth Services Fund* accounts 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.

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, Prothonotary, Recorder of Deeds, Treasurer, Register of Wills, and Sheriff) and other County offices (District Justice Courts, 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

Cash and cash equivalents include all highly liquid investments with a maturity of three months or less when purchased.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

Investments

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

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 (except for the intangible right-to-use lease assets, the measurement of which is discussed under Leases below). Donated capital assets, donated works of art and similar items, and capital assets received in a service concession arrangement are reported at acquisition value.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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.

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:

Right-of-use asset	10 – 40 years
Buildings and renovations	30 – 40 years
Infrastructure	50 years
Permanent fixtures	20 years
Furniture/non-permanent fixtures	08 years
Equipment	10 years
Computer hardware/software	05 years
Radio/telephone systems	10 years
Office machines	08 years
Vehicles	08 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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.

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 assets that applies to future periods 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 assets that applies to future periods 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 Governmental Accounting Standards Board (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, 2023. The difference between projected and actual investment earnings is recognized over five years. Note 7 presents additional information about the pension plan.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

Leases

The County is a lessee for various noncancellable leases as noted in Note 10. The County recognizes a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The County recognizes lease liabilities with an initial, individual value of \$5,000 or more. At the commencement of a lease, the County initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgments related to leases include how the County determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- The County uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the County generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that the County is reasonably certain to exercise.

The County monitors changes in circumstances that would require a remeasurement of its leases and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability. Lease assets are reported with capital assets, and lease liabilities are reported with long-term debt on the statement of net position.

The County is a lessor for a noncancellable lease of land. The County recognizes a lease receivable and a deferred inflow of resources in the government-wide and governmental fund financial statements. At the commencement of a lease, the County 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

Key estimates and judgments include how the County determines (1) the discount rate it uses to discount the expected lease receipts to present value, (2) lease term, and (3) lease receipts.

- The County 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 are composed of fixed payments from the lessee.

The County monitors changes in circumstances that would require a remeasurement 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, or 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, are not recognized as a lease liability and lease asset on the statement of net position. 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/deficiency 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

- **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, unconventional gas well impact fees, records improvement and automation, central booking and court restitution, roads and bridges, liquid fuels, local victim services, domestic relations, area agency on aging program, offender supervision, inmate welfare fund, and opioid abatement.
- **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.
- **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 2024 budget and capital purchases.
- **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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

Net Position

Accounting standards require 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.

Net investment in capital assets is calculated as follows:

Capital assets:	\$ 166,114,078
Less: accumulated depreciation/amortization	(76,351,424)
Less: outstanding principal of capital-related borrowings	(66,115,567)
Less: original issue premiums	(509,581)
Less: capital-related deferred inflows	(248,787)
Less: capital-related deferred outflows	21,375
Plus: notes receivable - infrastructure bank loans	<u>30,118,779</u>
Total net investment in capital assets	<u>\$ 53,028,873</u>

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

- 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, 2023 of the County consists of: \$1,329,360 for operating reserve, \$85,318 for agricultural easements, \$14,634 for local victim services, \$3,655,539 for unconventional gas well impact fees, \$876,806 for records improvement and automation, \$7,801 for central booking, \$12,458,224 for roads and bridges, \$44,531 for liquid fuels, \$93,033 for domestic relations, \$1,162,835 for the aging program, \$1,011,864 for offender supervision, \$1,257,075 for the inmate welfare fund, and \$16,662,018 for opioid abatement.

- 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.

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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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 and its Special Revenue Funds. 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.
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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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.

Adopted Pronouncements

The following GASB Statements were adopted for the year ended December 31, 2023: Statement Nos. 94 (Public-Private and Public-Public Partnerships and Availability Payment Arrangements) and 96 (Subscription-Based Information Technology Arrangements). These statements had no significant impact on the County's financial statements for the year ended December 31, 2023.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

Pending Pronouncements

GASB has issued statements that will become effective in future years, including Statement Nos. 100 (Accounting Changes and Error Corrections), 101 (Compensated Absences), 102 (Certain Risk Disclosures), and 103 (Financial Reporting Model Improvements). Management has not yet determined the impact of these statements on the financial statements.

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. Governmental funds are either maintained in demand deposits or invested with the Pennsylvania Local Government Investment Trust (PLGIT). 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.
- 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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 \$38,778,849 at December 31, 2023, \$343,226 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, 2023 of \$37,449,340, which are reported as cash and cash equivalents in the statement of net position.

Cash Equivalent Investments

The County'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 County 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 December 31, 2023, the PLGIT book balance of \$46,631,975 is considered to be a cash equivalent for presentation on the balance sheet. These deposits have a bank balance of \$46,631,975.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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 \$3,982,930 and the bank balance was \$4,736,536. Of the bank balance, \$226,409 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.

Investments

As of December 31, 2023, 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	\$ 1,177,229	\$ 1,177,229	\$ -
Total securities with maturities	1,177,229	\$ 1,177,229	\$ -
Money market funds	69,363		
Total investments reported on the statement of net position	\$ 1,246,592		

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, 2023:

Investments by Fair Value Level	Total	Fair Value Measurements		
		Level 1	Level 2	Level 3
Bond mutual funds:				
Short-term	\$ 1,072,469	\$ 1,072,469	\$ -	\$ -
Intermediate term	104,760	104,760	-	-
Total bond mutual funds	1,177,229	1,177,229	-	-
Total investments by fair value level	1,177,229	\$ 1,177,229	\$ -	\$ -
Money market funds	69,363			
Total investments	\$ 1,246,592			

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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.

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, 2023, the County's investment balance, excluding money market funds of \$69,363, (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, 2023, 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 \$5,018,493 at December 31, 2023) and accrued income (book value of \$266,071 at December 31, 2023).

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

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The bank balance of the checking and money market deposits as of December 31, 2023 was \$5,034,899. 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.

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, 2023, 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	\$ 91,276,941	\$ -	\$ 29,663,477	\$ 52,752,586	\$ 8,860,878
Total debt securities	91,276,941	\$ -	\$ 29,663,477	\$ 52,752,586	\$ 8,860,878
Money markets	47,848				
International equity mutual funds	31,231,430				
Domestic equity mutual funds	128,662,227				
Total other investments	159,941,505				
Total investments reported on the statement of fiduciary net position	\$ 251,218,446				

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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, 2023:

Investments by Fair Value Level	Total	Fair Value Measurements		
		Level 1	Level 2	Level 3
Bond mutual funds:				
Short-term	\$ 3,970,864	\$ 3,970,864	\$ -	\$ -
Intermediate-term	44,260,831	44,260,831	-	-
International	17,352,632	17,352,632	-	-
High yield	25,692,614	25,692,614	-	-
Total bond mutual funds	91,276,941	91,276,941	-	-
Equity mutual funds:				
Real estate	13,893,100	13,893,100	-	-
Small cap	19,818,178	19,818,178	-	-
Mid cap	27,191,747	27,191,747	-	-
Large cap - growth	17,983,669	17,983,669	-	-
Large cap - value	18,423,468	18,423,468	-	-
Large cap	40,081,751	40,081,751	-	-
International - developed markets	10,811,007	10,811,007	-	-
International - emerging markets	11,690,737	11,690,737	-	-
Total equity mutual funds	159,893,657	159,893,657	-	-
Total investments by fair value level	251,170,598	\$ 251,170,598	\$ -	\$ -
Money market funds	47,848			
Total investments	\$ 251,218,446			

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.

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:

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

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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.

As of December 31, 2023, the pension trust fund's investments in debt securities have received the following ratings from Moody's:

<u>Moody's Rating</u>	<u>Percentage of Debt Securities</u>
AAA	42%
AA	5%
A	10%
BBB	13%
BB	13%
B	10%
Below B	6%
Other	1%
	<u>100%</u>

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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, 2023, the County's money markets balance of \$47,848 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, 2023. In addition, the plan did not have any investment transactions with related parties during the year.

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, 2023, the County had \$31,231,430 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, 2023 OR JUNE 30, 2023

3. Capital Assets

The following is a summary of changes in capital assets related to governmental activities for the year ended December 31, 2023:

	Beginning Balance at January 1, 2023	Additions	Deletions	Ending Balance at December 31, 2023
Governmental Activities:				
Capital assets, not being depreciated/amortized:				
Land	\$ 2,366,344	\$ -	\$ -	\$ 2,366,344
Easements	3,594,897	68,583	-	3,663,480
Construction in progress	2,685,166	3,989,410	(443,900)	6,230,676
Total capital assets, not being depreciated/amortized	8,646,407	4,057,993	(443,900)	12,260,500
Capital assets, being depreciated/amortized:				
Buildings and renovations	77,919,998	143,984	-	78,063,982
Infrastructure	30,553,616	-	-	30,553,616
Permanent fixtures	8,839,443	91,689	-	8,931,132
Furniture/non-permanent fixtures	1,383,412	-	-	1,383,412
Equipment	4,065,732	795,002	(23,338)	4,837,396
Computer hardware/software	4,948,536	309,681	(44,515)	5,213,702
Radio/telephone systems	14,500,384	204,488	-	14,704,872
Office machines	346,352	230,872	(45,729)	531,495
Vehicles	5,216,586	500,429	(130,598)	5,586,417
Right-of-use asset	3,189,499	928,757	(70,702)	4,047,554
Total capital assets, being depreciated/amortized	150,963,558	3,204,902	(314,882)	153,853,578
Less accumulated depreciation/amortization:				
Buildings and renovations	(31,482,526)	(1,991,201)	-	(33,473,727)
Infrastructure	(19,175,369)	(920,991)	-	(20,096,360)
Permanent fixtures	(4,717,620)	(418,954)	-	(5,136,574)
Furniture/non-permanent fixtures	(1,032,116)	(89,326)	-	(1,121,442)
Equipment	(2,240,949)	(306,853)	20,307	(2,527,495)
Computer hardware/software	(3,702,579)	(595,012)	39,986	(4,257,605)
Radio/telephone systems	(3,765,755)	(1,376,387)	-	(5,142,142)
Office machines	(257,978)	(29,638)	45,729	(241,887)
Vehicles	(2,584,114)	(534,882)	130,598	(2,988,398)
Right-of-use asset	(966,064)	(470,432)	70,702	(1,365,794)
Total accumulated depreciation/ amortization	(69,925,070)	(6,733,676)	307,322	(76,351,424)
Total capital assets, being depreciated/ amortized, net	81,038,488	(3,528,774)	(7,560)	77,502,154
Governmental activities capital assets, net	\$ 89,684,895	\$ 529,219	\$ (451,460)	\$ 89,762,654

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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

Governmental activities:

General government - administrative	\$ 1,400,018
General government - judicial	511,747
Public safety	3,022,908
Public works and enterprises	974,942
Human services	705,072
Culture and recreation	107,411
Conservation and economic development	<u>11,578</u>
Total depreciation expense - governmental activities	<u><u>\$ 6,733,676</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 2023, County real estate taxes were levied at the rate of 21.775 mills on assessed valuation. Of the total millage rate of 27.626 mills, 21.775 mills are allocated for general purposes, and 2.916 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 2023 was approximately \$2.00 billion.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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, 2023, including the applicable allowances for uncollectible accounts, are as follows:

	General Fund	General Fund Grants	Capital Reserve	Opioid Abatement	Emergency Communications 911	Children & Youth Services	Other Governmental Funds	Total Governmental Funds
Governmental activities:								
Taxes receivable	\$ 4,512,089	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,025	\$ 4,687,114
Less: allowance for uncollectibles	(1,832,889)	-	-	-	-	-	-	(1,832,889)
Net tax receivables	<u>\$ 2,679,200</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 175,025</u>	<u>\$ 2,854,225</u>
Accounts receivable	\$ 406,325	\$ 734	\$ 1,000,000	\$ 15,304,513	\$ 459	\$ 22,832	\$ 832,465	\$ 17,567,328
Loans receivable	-	-	-	-	-	-	410,751	410,751
Court-related receivables	5,441,339	-	-	-	-	-	-	5,441,339
Less: allowance for uncollectibles	(1,813,780)	-	-	-	-	-	-	(1,813,780)
Net accounts and loan receivables	<u>\$ 4,033,884</u>	<u>\$ 734</u>	<u>\$ 1,000,000</u>	<u>\$ 15,304,513</u>	<u>\$ 459</u>	<u>\$ 22,832</u>	<u>\$ 1,243,216</u>	<u>\$ 21,605,638</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 \$30,118,779. This note receivable represents amounts distributed to local municipalities and authorities 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. In July 2023, the County issued General Obligation Note, Series of 2023 (2023 Note) in the amount of \$13,358,000 to further fund the Butler County Infrastructure Bank.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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

Year Ending December 31,	Principal	Interest
2024	\$ 4,403,779	\$ 167,388
2025	4,197,000	144,004
2026	4,221,000	120,501
2027	4,249,000	96,863
2028	4,275,000	73,069
2029-2032	8,773,000	94,399
	<u>\$ 30,118,779</u>	<u>\$ 696,224</u>

6. Interfund Receivables, Payables, and Transfers

Individual fund receivable and payable balances at December 31, 2023, as well as interfund transfers for the year ended December 31, 2023, were as follows:

Funds	Interfund Receivables	Interfund Payables	Transfers In	Transfers Out
Governmental Activities:				
General	\$ 1,321,277	\$ 5,043,440	\$ 1,093,113	\$ 8,924,242
General Fund Grants	-	21,851	86,418	99,067
Capital Reserve	3,116,439	627,249	4,577,377	-
Infrastructure Bank	-	-	1,544,983	383,500
American Rescue Plan	-	-	-	-
Opioid Abatement	-	232,635	-	232,635
Emergency Communications 911	123,071	88,070	123,071	-
Children & Youth Services	910,497	167,706	3,011,953	47,734
Other Governmental Funds	1,538,216	828,549	2,889,483	3,639,220
	<u>\$ 7,009,500</u>	<u>\$ 7,009,500</u>	<u>\$ 13,326,398</u>	<u>\$ 13,326,398</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, 2023 OR JUNE 30, 2023

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 General Fund to the Capital Reserve Fund represent transfers to fund capital projects in process.

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

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For the 2023 membership period, plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	636
Inactive plan members entitled to but not yet receiving benefits	98
Active plan members:	
Vested	171
Nonvested	425
Total plan members	<u>1,330</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.

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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.

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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 2023, the County satisfied its actuarially determined employer contribution to the pension plan in the amount of \$7,350,951 as determined by the January 1, 2023 actuarial valuation. The 2023 employee contributions amounted to \$4,463,281.

Net Pension Liability

The components of the net pension liability of the plan at December 31, 2023 were as follows:

Total pension liability	\$ 299,833,544
Plan fiduciary net position	<u>(256,477,803)</u>
Net pension liability	<u>\$ 43,355,741</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>85.5%</u>

The pension liability is liquidated from the governmental funds where the corresponding payroll costs for the respective employees are allocated. The General Fund accrues the majority of pension liabilities.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

Changes in the Net Pension Liability

The changes in the net pension liability of the County for the year ended December 31, 2023 were as follows:

	Increases / Decreases		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at December 31, 2022	\$ 286,720,589	\$ 226,801,221	\$ 59,919,368
Changes for the year:			
Service cost	6,011,296	-	6,011,296
Interest	19,664,236	-	19,664,236
Differences between expected and actual experience	3,186,010	-	3,186,010
Changes in assumption	-	-	-
Contributions - employer	-	7,350,951	(7,350,951)
Contributions - employee	-	4,463,281	(4,463,281)
Net investment income	-	33,772,398	(33,772,398)
Benefit payments, including refunds	(15,748,587)	(15,748,587)	-
Administrative expense	-	(161,461)	161,461
Net changes	13,112,955	29,676,582	(16,563,627)
Balances at December 31, 2023	<u>\$ 299,833,544</u>	<u>\$ 256,477,803</u>	<u>\$ 43,355,741</u>
Plan fiduciary net position as a percentage of the total pension liability			<u>85.5%</u>

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NOTES TO FINANCIAL STATEMENTS

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Actuarial Assumptions - The total pension liability was determined by an actuarial valuation performed on January 1, 2023 and rolled forward to December 31, 2023, 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	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 monthly). 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.

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.

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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, 2023:

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	15.00 - 65.00%	40.00%
International equity	5.00 - 25.00%	15.00%
Fixed income	0.00 - 75.00%	37.50%
Real estate	0.00 - 10.00%	5.00%
Cash	0.00 - 5.00%	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, 2023, the annual money-weighted rate of return on the plan assets, net of investment expense, was 15.00%.

Concentrations – There were no plan investments that constituted more than five percent of the plan's fiduciary net position at December 31, 2023.

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

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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	<u>\$ 80,396,094</u>	<u>\$ 43,355,741</u>	<u>\$ 12,267,174</u>

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

For the year ended December 31, 2023, the County recognized pension expense of \$9,288,357. 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	\$ 3,606,895	\$ 1,199,283
Changes in assumption	7,956,045	-
Net difference between projected and actual earnings on pension plan investments	14,411,523	-
Total	<u>\$ 25,974,463</u>	<u>\$ 1,199,283</u>

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>	
2024	\$ 8,782,165
2025	9,830,470
2026	8,955,262
2027	(3,323,717)
2028	531,000
Total	<u>\$ 24,775,180</u>

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

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8. Debt

Financed Purchase

In August 2019, the County entered into a financed purchase agreement as lessee for financing the acquisition of four vehicles for the County's Children & Youth Services program. The lease qualifies as a finance purchase and the agreement stipulates a minimum lease payment of approximately \$25,430, including interest, for a term of five years. Capital assets – vehicles include \$118,611 as a financed purchase. The remaining balance was paid in full as of December 31, 2023.

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 2027, 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, 2023 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, 2023 OR JUNE 30, 2023

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, 2023 is reported as a deferred inflow on the statement of net position.

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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%.

General Obligation Notes 2023

In July 2023, the County issued General Obligation Note, Series of 2023 (2023 Note) in the amount of \$13,358,000 to fund the Butler County Infrastructure Bank. At December 31, 2023, \$533,778 of this balance was drawn and used to fund capital improvements throughout the County completed in conjunction with other local government units and agencies. Commencing on December 1, 2023, all accrued interest is payable semi-annually on December 1 and June 1 of each calendar year. The outstanding principal balance of the Note as of October 1, 2024, will be repaid by the County in annual payments commencing on December 1, 2024. 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 2023 Note, with a maturity date of December 1, 2033, has an interest rate of 4.22%.

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The County's general obligation debt outstanding at December 31, 2023 comprises the following individual issues:

Series	Interest Rates	Final Maturity	Total Debt Outstanding
General Obligation Bonds, Series of 2017	2.00% - 5.00%	2029	\$ 13,980,000
General Obligation Bonds, Series of 2020	0.38% - 1.12%	2026	11,165,000
Direct Borrowings:			
General Obligation Note, Series of 2016	2.49%	2027	2,891,000
General Obligation Note, Series A of 2020	1.33%	2028	5,673,000
General Obligation Note, Series of 2020	2.06%	2028	4,938,001
General Obligation Note, Series of 2021	1.71%	2031	19,280,000
Pennsylvania Infrastructure Bank - 2021 Note	1.63%	2031	5,175,010
General Obligation Note, Series of 2023	4.22%	2033	227,778
Total General obligation debt			<u>\$ 63,329,789</u>

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	
	Principal	Interest	Principal	Interest
2024	\$ 3,720,000	\$ 653,933	\$ 5,933,974	\$ 619,226
2025	4,355,000	625,764	5,612,682	520,388
2026	4,410,000	567,294	5,432,992	434,689
2027	4,640,000	499,000	5,486,246	348,110
2028	5,480,000	267,000	4,926,666	260,560
2029-2033	2,540,000	88,900	10,792,229	372,305
	<u>\$ 25,145,000</u>	<u>\$ 2,701,891</u>	<u>\$ 38,184,789</u>	<u>\$ 2,555,278</u>

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

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Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2023 was as follows:

<u>Governmental Activities</u>	Balance at January 1, 2023	Additions	Reductions	Balance at December 31, 2023	Due Within One Year
Workmen's compensation	\$ 1,187,836	\$ 64,446	\$ (5,690)	\$ 1,246,592	\$ -
Compensated absences	2,890,774	2,448,872	(2,296,828)	3,042,818	2,440,133
Financed purchase payable	18,628	-	(18,628)	-	-
Bonds payable	29,040,000	-	(3,895,000)	25,145,000	3,720,000
Notes payable	42,740,011	533,778	(5,089,000)	38,184,789	5,933,974
Lease liability	2,288,672	928,757	(431,651)	2,785,778	279,756
Long-term liabilities	<u>\$ 78,165,921</u>	<u>\$ 3,975,853</u>	<u>\$ (11,736,797)</u>	<u>\$ 70,404,977</u>	<u>\$ 12,373,863</u>

The bonds payable above do not reflect bond premiums in the amount of \$509,581, which is amortized over the life of the bonds using the straight-line method.

Workmen's compensation of \$70,387 is due within one year; however, it 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.

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 Human Services 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 financed purchase 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 31, 2023, that amount was \$127,678,736. As of December 31, 2023, the total outstanding debt applicable to the limit was \$63,839,370, which is 28.77 percent of the total debt limit.

COUNTY OF BUTLER, PENNSYLVANIA

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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.

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, 2023 of \$1,246,592, is in excess of the Department's requirements. Current claims are expensed as paid by the funds. Workmen's compensation claims paid during 2023 were \$5,690; and the liability for future estimated claims at December 31, 2023 was \$1,246,592.

COUNTY OF BUTLER, PENNSYLVANIA

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The following represents changes in those aggregate liabilities for workmen's compensation for the years ended December 31, 2023 and 2022:

	2023	2022
Unpaid claims and claim adjustment expenses at beginning of year	\$ (62,009)	\$ (4,429)
Incurred claims and claim adjustments	(5,690)	(76,745)
Payments on claims and claim adjustment expenses:		
Claims and claim adjustment expenses attributable to insured events of current year	33,008	(27,053)
Claims and claim adjustment expenses attributable to insured events of prior years	31,348	46,218
Total payments	64,356	19,165
Total unpaid claims and claim adjustment expenses at end of year	<u>\$ (3,343)</u>	<u>\$ (62,009)</u>

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. The following leases are recognized as a lease liability and lease asset on the statement of net position:

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 1st 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.

COUNTY OF BUTLER, PENNSYLVANIA

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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.

Future Minimal Lease Payments

Future minimum lease payments on the leases are as follows:

Years	Principal	Interest	Total
2024	\$ 277,177	\$ 63,274	\$ 340,451
2025	274,142	56,548	330,690
2026	277,998	49,635	327,633
2027	288,131	42,417	330,548
2028	241,119	35,419	276,538
2029-2033	1,056,884	78,584	1,135,468
2034-2038	370,327	9,402	379,729
Total minimum payments required	<u>\$ 2,785,778</u>	<u>\$ 335,279</u>	<u>\$ 3,121,057</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 2023 was \$117,227.

COUNTY OF BUTLER, PENNSYLVANIA

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12. Lease Revenue

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. The County recognized \$70,014 in lease revenue and \$4,986 in interest revenue during 2023 related to this lease. As of December 31, 2023, the balance of the deferred inflow of resources was \$381,808.

Future minimum annual lease payments are as follows:

Year	Principal	Interest	Total
2024	\$ 77,710	\$ 4,165	\$ 81,875
2025	79,217	3,283	82,500
2026	80,110	2,390	82,500
2027	81,012	1,488	82,500
2028	81,924	576	82,500
2029	6,866	6	6,872
	<u>\$ 406,839</u>	<u>\$ 11,908</u>	<u>\$ 418,747</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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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. The County also is insured for the following: privacy/security liability, electronic equipment, network interruption cost, and cyber extortion coverage. Deductibles range from \$1,500 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, all members any one occurrence. Property is covered on the total insured value subject to a maximum limit of \$350 million, all members, any one occurrence and equipment breakdown is insured at \$125 million per breakdown.

The maximum limit for privacy/security liability is \$2 million per member, with a \$10 million annual aggregate. The maximum limit for electronic equipment is \$50,000 per claim, with a \$150,000 annual aggregate. Network interruption cost is insured at \$50,000 per claim and cyber extortion coverage is insured at \$25,000 per member per year.

The County is also involved in contracts related to various construction projects. Contract commitments outstanding related to projects as of December 31, 2023 totaled approximately \$1.3 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-hangers 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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.

14. Tax Arrangements

The following are the County's tax arrangements:

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

During 2023, other real estate tax arrangements as defined above resulted in the following forgone tax amounts:

<u>Other Arrangements</u>	<u>Tax Dollars</u>
PILOT	\$ 391,018

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

15. Subsequent Events

Budget

The County Commissioners approved a \$262.9 million budget for 2024 with no change in the property tax rate of 27.626 mills.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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, 3,788 students were enrolled in credit programs and another 9,755 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, 2023 OR JUNE 30, 2023

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, 2023, 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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:

- 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, 2023 of BCCC consisted of \$6,298,766 related to the support agreement receivable and \$2,615,744 restricted for special programs.

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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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

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.

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. The measurement of intangible right-to-use subscription assets is discussed under subscription liabilities below. 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 ended June 30, 2020, BCCC lease agreements are recognized as a lease liability and an intangible right-to-use lease asset (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 asset is measured at the amount of the initial measurement of the lease liability, adjusted for any payments made to the lessor at or before the commencement of the lease term plus certain initial direct costs. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is amortized on the straight-line method over the shorter of the lease

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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 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.

Key estimates and judgments related to leases include how BCCC determines (1) the discount rate it uses to discount the expected lease payments to present value, (2) lease term, and (3) lease payments.

- BCCC uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, BCCC generally uses its estimated incremental borrowing rate as the discount rate for leases.
- The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and purchase option price that BCCC is reasonably certain to exercise.

BCCC monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease are reported as right-of-use asset - leases and lease liability on the statement of net position.

Subscription Liabilities

BCCC is a lessee for noncancellable software subscriptions. The College recognizes a subscription liability and an intangible right-to use subscription asset (subscription asset) as part of capital assets, net of accumulated depreciation on the statement of net position.

At the commencement of a subscription, BCCC initially measures the subscription liability at the present value of payments expected to be made during the subscription term. Subsequently, the subscription liability is reduced by the principal portion of payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for payments made at or before the commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on the straight-line basis over its useful life.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

Key estimates and judgments related to subscription liabilities include how BCCC determines (1) the discount rate it uses to discount the expected contract payments to present value, (2) subscription term, and (3) subscription payments.

- BCCC uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, BCCC generally uses its estimated incremental borrowing rate as the discount rate for subscription contracts.
- The subscription term includes the noncancellable period of the subscription. If a subscription automatically renews after the initial term, BCCC uses a period of three years to record the subscription liability for automatic renewals. Subscription payments included in the measurement of the subscription liability are composed of fixed payments and purchase option price that BCCC is reasonably certain to exercise.

The College monitors changes in circumstances that would require remeasurement of its subscription liability and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

Subscription assets are reported with capital assets, and subscription liabilities are reported as a current and non-current liability on the statement of net position.

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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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 assets 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 assets that applies to a future period(s) and so will not be recognized as an outflow of resources (expense) until then.

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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

Adopted Pronouncements

GASB Statement No. 96, "*Subscription-Based Information Technology Arrangements*," provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users and requires recognition of certain subscription assets and liabilities based on the contract provisions. The adoption resulted in the restatement of the net position for the year ended June 30, 2022 due to the inclusion of a right-of-use subscription asset, subscription liability, and prior year impacts as well as the required current year impacts for the year ended June 30, 2023. The adoption also resulted in reclassifications of the June 30, 2022 comparative statement of revenues, expenses, and changes in net position which resulted in restatement of cash flows as cash flows moved from operating activities to capital and related financing activities.

The following GASB Statements were also adopted for the year ended June 30, 2023: Statement Nos. 91 (Conduit Debt Obligations) and 94 (Public-Private and Public-Public Partnerships and Availability Payment Arrangements). These statements had no significant impact on BCCC's financial statements for the year ended June 30, 2023.

Pending Pronouncements

GASB has issued statements that will become effective in future years, including Statement Nos. 100 (Accounting Changes and Error Corrections) and 101 (Compensated Absences). Management has not yet determined the impact of these statements on the financial statements.

Subsequent Events

Subsequent events have been evaluated through the Independent Auditor's Report date, which is the date the financial statements were available to be issued.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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 \$12,401,656 and the related bank balances totaled \$13,470,963, 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

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

As of June 30, 2023, the Foundation held cash and cash equivalents with a book and bank balance of \$2,464,625 and \$2,467,221, respectively. \$2,354,053 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 \$2,371.

BCCC’s investments at June 30, 2023 are composed of the following:

Cash equivalent investments	<u>\$ 2,371</u>
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At year-end, all of the cash equivalent investments were 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, 2023 OR JUNE 30, 2023

The Foundation's investments at December 31, 2023 are composed of the following:

Cash and cash equivalents	\$ 3,812,930
Mutual funds	<u>6,327,754</u>
	<u>\$ 10,140,684</u>

At June 30, 2023, the Foundation had the following recurring fair value measurements:

- Mutual funds of \$6,327,754 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, 2022	Issuance	Refinance	Payments	Accretion	Balance at June 30, 2023	Due within one year
General obligation bonds:							
Series G of 2000	\$ 6,403,336	\$ -	\$ -	\$ (915,000)	\$ 359,708	\$ 5,848,044	\$ 915,000
Series A of 2018	4,835,000	-	-	(550,000)	-	4,285,000	555,000
Series A of 2019	3,310,000	-	-	(190,000)	-	3,120,000	190,000
Series B of 2019	1,815,000	-	-	(285,000)	-	1,530,000	290,000
Series A of 2021	8,070,000	-	-	(320,000)	-	7,750,000	330,000
	<u>\$ 24,433,336</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,260,000)</u>	<u>\$ 359,708</u>	22,533,044	<u>\$ 2,280,000</u>
					Unaccreted interest	1,486,956	
						<u>\$ 24,020,000</u>	

Amounts above do not reflect an amortized issue discount in the amount of \$93,663 and original issue premium in the amount of \$960,605 for the bonds. This amount is amortized using the straight-line method.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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 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 \$141,780.

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 2.00% to 3.00% with the bonds. During the year, BCCC paid interest of \$130,128.

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 2.00% to 4.00% with the bonds. During the year, BCCC paid interest of \$316,300.

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

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

The scheduled retirement of bonds is as follows:

	Principal	Interest	Total
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	2,400,000	418,783	2,818,783
2028	2,455,000	373,164	2,828,164
2029-2033	7,345,000	1,277,074	8,622,074
2034-2038	3,635,000	588,300	4,223,300
2039-2040	1,205,000	48,700	1,253,700
	24,020,000	\$ 4,369,647	\$ 28,389,647
Less: unaccrued interest	(1,486,956)		
	<u>\$ 22,533,044</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. In addition, PSERS administers the Health Options Program (HOP) for its retirees. The HOP is a PSERS sponsored voluntary health insurance program for the sole benefit of PSERS retirees, spouses of retirees, and survivor annuitants and their dependents who participate in the HOP. The HOP is funded exclusively by the premiums paid by participants for the benefit coverage they elect. PSERS issues a publicly available financial report that can be obtained at www.psers.pa.gov.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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.

Retirees who participate in the HOP or a Commonwealth public school employer-sponsored health insurance program are eligible for 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.

For Class DC members (as defined below) to become eligible for Premium Assistance, they must satisfy the following criteria:

- Attain Medicare eligibility with 24 ½ or more eligibility points, or
- Have 15 or more eligibility points and terminated after age 67, and
- Have received all or part of their distributions.

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, 2023 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

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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 Comprehensive Annual Financial Report, which can be found on the PSERS website at www.psers.pa.gov.

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 through June 30, 2019. 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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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, 2021, 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* 8.00%
 - Membership Class T-F* 10.80%

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- Members who joined PSERS on or after July 1, 2019:
 - Membership Class T-G (hybrid)** 9.00% (combined rate)
 - Membership Class T-H (hybrid)** 8.25% (combined rate)
 - Defined Contribution only 7.50%

* Includes shared risk provision of +0.50% as of July 1, 2021.

** Includes shared risk provision of +0.75% as of July 1, 2021.

Employer Contributions

During the year ended June 30, 2023, the College contributed the following to each of its retirement plans:

PSERS Pension	\$ 724,018
PSERS Act 5 Defined Contribution	4,220
PSERS Premium Assistance	<u>15,827</u>
Total PSERS	744,065
 TIAA-CREF	 <u>1,073,863</u>
Total contributions	<u><u>\$ 1,817,928</u></u>

PSERS

The College's contractually required PSERS contribution rate for fiscal year ended June 30, 2023 was 35.26% 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 34.31% rate for the Pension Plan, a 0.75% rate for the Premium Assistance, and a 0.20% rate for Act 5 Defined Contribution.

The combined rate for the fiscal year ended June 30, 2023 was an increase from the fiscal year ended June 30, 2022 combined rate of 34.94%. The combined contribution rate will decrease to 34.00% in fiscal year 2024 and is projected to grow to 38.35% by fiscal year 2031.

The College remits contributions to PSERS on a quarterly basis. Approximately \$142,000 is owed to PSERS as of June 30, 2023, which represents the College's required contribution for the end of year payroll.

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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	\$ 6,002,000
Commonwealth's proportionate share of PSERS net pension liability associated with the College	<u>5,987,000</u>
Total	<u>\$ 11,989,000</u>

Proportionate Share

PSERS

The College's proportion of PSERS' net pension liability 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, 2022 (measurement date), the College's proportion was 0.0135%, which was a decrease of -0.0005% from its proportion measured as of June 30, 2021.

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, 2022 (measurement date), the College's proportion was 0.0135%, which was a decrease of -0.0005% from its proportion measured as of June 30, 2021.

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

At June 30, 2023, the College reported a liability of \$6,002,000 for its proportionate share of PSERS' net pension liability. The PSERS net pension liability reported at June 30, 2023 was measured as of June 30, 2022, 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, 2021 to June 30, 2022.

For the year ended June 30, 2023, the College recognized pension expense of \$164,380.

At June 30, 2023, 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	\$ 3,000	\$ 52,000
Changes in assumptions	179,000	-
Net difference between projected and actual earnings on pension plan investments	-	102,000
Changes in proportion	-	401,000
College contributions subsequent to the measurement date	724,018	-
Total	<u>\$ 906,018</u>	<u>\$ 555,000</u>

\$724,018 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, 2024.

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Other 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 June 30:</u>		
2024	\$	(169,000)
2025		(133,000)
2026		(214,000)
2027		<u>143,000</u>
Total	\$	<u><u>(373,000)</u></u>

Actuarial Assumptions

PSERS

The actuarial valuation used for the June 30, 2022 measurement date contained the following methods and assumptions:

- Actuarial valuation date – June 30, 2021
- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 7.00%, includes inflation at 2.50%
- Salary growth – Effective average of 4.50%, comprised of 2.50% for inflation and 2.00% for real wage growth and merit or seniority increases
- Mortality rates were based on a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Mortality Improvement Scale
- Experience study – July 1, 2015 through June 30, 2020

There were no changes in assumptions affecting the June 30, 2022 measurement date.

There were no changes in benefit terms affecting the actuarial valuation used for the June 30, 2022 measurement date.

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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.

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	28.0%	5.3%
Private equity	12.0%	8.0%
Fixed income	33.0%	2.3%
Commodities	9.0%	2.3%
Absolute return	6.0%	3.5%
Infrastructure/MLPs	9.0%	5.4%
Real estate	11.0%	4.6%
Cash	3.0%	0.5%
Leverage	-11.0%	0.5%
	<u>100.0%</u>	

For PSERS' years ended June 30, 2022, the annual money-weighted rate of return on the pension plan investments, net of pension plan investment expenses, was 2.40%.

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Discount Rate

The discount rate used to measure the total pension liability for PSERS was 7.00%. 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 discount rate that is one-percentage-point lower or one-percentage-point higher than the current rate:

	1% Decrease (6.00%)	Current Discount Rate (7.00%)	1% Increase (8.00%)
<u>June 30, 2023</u>			
College's proportionate share of PSERS' net pension liability	<u>\$ 7,763,000</u>	<u>\$ 6,002,000</u>	<u>\$ 4,517,000</u>

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

At June 30, 2023, BCCC reported a liability of \$249,000 for its proportionate share of PSERS' net OPEB liability. PSERS' net OPEB liability reported at June 30, 2023 was measured as of June 30, 2022, 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, 2021 to June 30, 2022.

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For the year ended June 30, 2023, the College recognized OPEB expense as follows:

OPEB expense related to PSERS	
Premium Assistance	<u>\$ (5,080)</u>

At June 30, 2023, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience:	\$ 2,000	\$ 1,000
Changes in assumptions:	28,000	59,000
Net difference between projected and actual earnings on OPEB plan investments:	1,000	-
Changes in proportion:	-	38,000
College contributions subsequent to the measurement date:	<u>15,827</u>	<u>-</u>
Total	<u>\$ 46,827</u>	<u>\$ 98,000</u>

\$15,827 was reported at June 30, 2023 as deferred outflows of resources resulting from the College's contributions subsequent to the measurement date. The amount recorded at June 30, 2023 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2024.

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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>	
2024	\$ (18,000)
2025	(14,000)
2026	(12,000)
2027	(11,000)
2028	(11,000)
2029	(1,000)
Total	<u>\$ (67,000)</u>

Additional Required Disclosures for PSERS Premium Assistance

Actuarial Assumptions

The actuarial valuation used for the June 30, 2022 measurement date contained the following methods and assumptions:

- Actuarial valuation date – June 30, 2021
- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 4.09% - S&P 20-year Municipal Bond Rate
- Salary increases – Effective average of 4.50%, comprised of 2.50% for inflation and 2.00% 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 a blend of 50% PubT-2010 and 50% PubG-2010 Retiree Tables for Males and Females, adjusted to reflect PSERS' experience and projected using a modified version of the MP-2020 Mortality Improvement Scale
- Experience study – July 1, 2015 through June 30, 2020
- Participation rate –
 - Eligible retirees will elect to participate pre-age 65 at 50%
 - Eligible retirees will elect to participate post-age 65 at 70%.

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Changes in Assumptions

The discount rate increased from 2.18% to 4.09% for the June 30, 2022 measurement date.

Changes in Benefit Terms

There were no changes in benefit terms affecting the June 30, 2022 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	<u>100.0%</u>	0.5%
	<u>100.0%</u>	

For PSERS' year ended June 30, 2022, the annual money-weighted rate of return on the Premium Assistance plan investments, net of plan investment expenses, was 0.35%.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.09%. 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

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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 4.09%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2022, was applied to all projected benefit payments to measure the total OPEB liability. The discount rate used to measure the total OPEB liability increased from 2.18% as of June 30, 2021 to 4.09% as of June 30, 2022.

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, 2023	1% Decrease (3.09%)	Current Discount Rate (4.09%)	1% Increase (5.09%)
College's proportionate share of PSERS' net OPEB liability	<u>\$ 281,000</u>	<u>\$ 249,000</u>	<u>\$ 221,000</u>

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, 2022, 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.

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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:

	<u>1% Decrease</u>	<u>Current Trend</u>	<u>1% Increase</u>
College's proportionate share of PSERS' net OPEB liability	<u>\$ 248,000</u>	<u>\$ 249,000</u>	<u>\$ 249,000</u>

8. Accumulated Compensated Absences

Accumulated compensated absences were comprised of the following at June 30, 2023:

<u>Early Retirement Incentive</u>	<u>Accumulated Sick Leave</u>	<u>Unused Vacation Pay</u>	<u>Total</u>
<u>\$ 25,000</u>	<u>\$ 616,976</u>	<u>\$ 225,848</u>	<u>\$ 867,824</u>

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

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9. Capital Assets

BCCC's capital asset balances at June 30, 2023 consisted of the following:

	(Restated) Balance at June 30, 2022	Additions	Deletions / Transfers	Balance at June 30, 2023
Capital assets, not being depreciated/amortized:				
Land and improvements	\$ 5,795,206	\$ -	\$ -	\$ 5,795,206
Construction in progress	<u>7,740,853</u>	<u>11,632,680</u>	<u>-</u>	<u>19,373,533</u>
Total capital assets, not being depreciated/amortized	<u>13,536,059</u>	<u>11,632,680</u>	<u>-</u>	<u>25,168,739</u>
Capital assets, being depreciated/amortized:				
Buildings	55,725,665	1,205,174	-	56,930,839
Vehicles	403,026	31,267	-	434,293
Equipment, furniture, and fixtures	12,546,115	400,834	(287,933)	12,659,016
Subscription asset	<u>1,899,261</u>	<u>96,252</u>	<u>-</u>	<u>1,995,513</u>
Total capital assets, being depreciated/amortized	70,574,067	1,733,527	(287,933)	72,019,661
Less: total accumulated depreciation/amortization	<u>(48,107,263)</u>	<u>(2,439,723)</u>	<u>287,669</u>	<u>(50,259,317)</u>
Net capital assets, being depreciated/amortized	<u>22,466,804</u>	<u>(706,196)</u>	<u>(264)</u>	<u>21,760,344</u>
Net capital assets	<u>\$ 36,002,863</u>	<u>\$ 10,926,484</u>	<u>\$ (264)</u>	<u>\$ 46,929,083</u>

The balance at June 30, 2022 was restated from the prior year presentation to include a \$1,899,261 subscription asset. The accumulated depreciation/amortization additions were restated to include \$216,466 of amortization of the subscription asset for the year ended June 30, 2022.

During the year ended June 30, 2023, construction in progress activity relates to the Victor K. Phillips Nursing & Allied Health building. This building was completed and put into use at the start of the 2023-2024 academic year.

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The Foundation's capital asset balances at June 30, 2023 consisted of the following:

	Balance at June 30, 2022	Additions	Deletions	Balance at June 30, 2023
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
Infrastructure	60,272	-	-	60,272
Furniture and equipment	2,816	-	-	2,816
Total capital assets, being depreciated	2,911,854	-	-	2,911,854
Less: total accumulated depreciation	(1,337,388)	(121,886)	-	(1,459,274)
Net capital assets, being depreciated	1,574,466	(121,886)	-	1,452,580
Net capital assets	\$ 2,030,457	\$ (121,886)	\$ -	\$ 1,908,571

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, 2023 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

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30, 2023, the Consortium's net assets available for benefits approximated \$43.6 million, of which approximately \$283,000 is attributable to BCCC.

BCCC paid premiums during the year of approximately \$3.4 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.

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	Available for educational and donor-restricted purposes	Held in perpetuity as restricted by donor	Total
Foundation Net Position at June 30, 2023:			
Net investment in capital assets	\$ 721,128	\$ -	\$ 721,128
Restricted:			
Expendable	6,575,024	-	6,575,024
Nonexpendable	-	6,894,100	6,894,100
Unrestricted	2,154,488	-	2,154,488
Total Net Position	<u>\$ 9,450,640</u>	<u>\$ 6,894,100</u>	<u>\$ 16,344,740</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:

Fiscal Year	Amount
2024	\$ 1,027,300
2025	1,026,600
2026	1,029,300
2027	1,025,400
2028	1,029,600
2029-2031	2,974,800
	<u>\$ 8,113,000</u>

As a result of the support agreement, BCCC has recorded a receivable at net present value in the amount of \$6,298,768.

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

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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, 2023 in the amount of \$6,298,768. 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, 2023. Accordingly, the third-party collateral remains in place.

Pledges Receivable

Foundation pledges receivable are expected to be received as follows:

<u>Fiscal Year(s) ending June 30,</u>	<u>Amount</u>
2024	\$ 3,278,874
2025	23,003
2026	<u>2,469</u>
	3,304,346
Allowance for uncollectible pledges	<u>(2,094)</u>
Pledges receivable, net	<u><u>\$ 3,302,252</u></u>

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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 \$1,991 at June 30, 2023 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 \$1,991 at June 30, 2023.

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. There has been no material income generated to date from the oil and gas rights.

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. For all leases, the discount rate utilized was the College's estimated incremental borrowing rate appropriate for the lease.

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

COUNTY OF BUTLER, PENNSYLVANIA

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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. The lease liability was initially recorded in the amount of \$2,811,554. As of June 30, 2023, the value of the lease liability was \$657,320. BCCC was required to make payments totaling \$340,776 for the year. The incremental borrowing rate utilized for the lease is 3.5%. The value of the net right-to-use asset as of the end of the current fiscal year was \$603,706 and had accumulated amortization of \$1,509,264.

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. The lease liability was initially recorded in the amount of \$2,528,167. As of June 30, 2023, the value of the lease liability was \$2,014,701. BCCC was required to make payments totaling \$300,000 for the year. The incremental borrowing rate utilized for the lease is 3.5%. The value of the net right-to-use asset as of the end of the current fiscal year was \$1,853,513 and had accumulated amortization of \$674,654.

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 June 2023, BCCC extended the lease an additional seven years through June 30, 2030. The lease liability was initially recorded in the amount of \$1,644,982. As of June 30, 2023, the value of the lease liability was \$1,644,982. BCCC was required to make payments totaling \$267,000 for the year. The incremental borrowing rate utilized for the lease for the 2023 extension is 5%. The value of the net right-to-use asset as of the end of the current fiscal year was \$1,644,982 and had accumulated amortization of \$0.

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. The lease liability was initially recorded in the amount of \$462,727. As of June 30, 2023, the value of the lease liability was \$162,391. BCCC was required to make payments totaling \$111,288 for the year. The incremental borrowing rate utilized for the lease is 3.5%. The value of the net right-to-use asset as of the end of the current fiscal year was \$154,243 and had accumulated amortization of \$308,484.

In June 2022, BCCC entered into a lease agreement for a site in Ford City, Pennsylvania. The terms of the lease began when the site was put into use in April 2023 and extend for two hundred and thirty-one months through June 30, 2042. The lease liability was initially recorded in the amount of \$5,326,454. As of June 30, 2023, the value of the lease liability was \$5,291,640. BCCC was required to make payments totaling \$101,250 for the year. The

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incremental borrowing rate utilized for the lease is 5%. The value of the right-to-use asset as of the end of the current fiscal year was \$5,257,279 and had accumulated amortization of \$69,175.

The right-of-use asset at June 30, 2023 consists of the following:

	<u>June 30, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2023</u>
Right-of-use asset	\$ 6,326,948	\$ 6,971,434	\$ -	\$ 13,298,382
Accumulated amortization	<u>(2,813,371)</u>	<u>(971,288)</u>	<u>-</u>	<u>(3,784,659)</u>
Net right-of-use asset	<u>\$ 3,513,577</u>	<u>\$ 6,000,146</u>	<u>\$ -</u>	<u>\$ 9,513,723</u>

The lease liability at June 30, 2023 consists of the following:

	<u>June 30, 2022</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2023</u>	<u>Due within one year</u>
Lease liability	<u>\$ 3,737,070</u>	<u>\$ 6,971,436</u>	<u>\$ (937,472)</u>	<u>\$ 9,771,034</u>	<u>\$ 1,008,438</u>

Future minimum lease payments on the leases are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 1,008,438	\$ 551,271	\$ 1,559,709
2025	993,635	531,031	1,524,666
2026	631,296	518,605	1,149,901
2027	659,694	512,968	1,172,662
2028	710,127	506,712	1,216,839
Thereafter	<u>5,767,844</u>	<u>2,369,824</u>	<u>8,137,668</u>
	<u>\$ 9,771,034</u>	<u>\$ 4,990,411</u>	<u>\$ 14,761,445</u>

Other Leases

The following lease is short-term and is expensed 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 last year of the lease is 2023, with no intention to renew.

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NOTES TO FINANCIAL STATEMENTS

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13. Subscription Based Information Technology Arrangements (SBITAs)

BCCC has certain software as a service noncancelable agreements. Consistent with the implementation of GASB Standard No. 96 as discussed in Note 2, BCCC now recognizes an intangible subscription asset and subscription obligation in the financial statements.

On May 20, 2021, BCCC entered into a seven-year subscription for the use of enterprise-wide accounting software. An initial subscription liability was recorded in the amount of \$1,273,639. As of June 30, 2023, the value of the subscription liability is \$779,692. BCCC is required to make annual payments. The discount rate used for the subscription was BCCC's applicable incremental borrowing rate of 2.7%. The value of the intangible subscription asset as of June 30, 2023 was \$1,273,639, with accumulated amortization of \$363,897.

On March 16, 2022, BCCC entered into a five-year subscription for the use of student recruitment and retention software. An initial subscription liability was recorded in the amount of \$372,368. As of June 30, 2023, the value of the subscription liability is \$213,699. BCCC is required to make annual payments. The discount rate used for the subscription was BCCC's applicable incremental borrowing rate of 4.5%. The value of the intangible subscription asset as of June 30, 2023 was \$372,368, with accumulated amortization of \$74,474.

On March 15, 2023, BCCC entered into a five-year subscription for the use of student finance software. An initial subscription liability was recorded in the amount of \$96,252. As of June 30, 2023, the value of the subscription liability is \$65,158. BCCC is required to make annual payments. The discount rate used for the subscription was BCCC's applicable incremental borrowing rate of 3.5%. The value of the intangible subscription asset as of June 30, 2023 was \$96,252, with accumulated amortization of \$0.

On December 2, 2020, BCCC entered into a five-year subscription for the use of learning management software. An initial subscription liability was recorded in the amount of \$253,253. As of June 30, 2023, the value of the subscription liability is \$131,265. BCCC is required to make annual payments. The discount rate used for the subscription was BCCC's applicable incremental borrowing rate of 2.7%. The value of the intangible subscription asset as of June 30, 2023 was \$253,253, with accumulated amortization of \$128,880.

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NOTES TO FINANCIAL STATEMENTS

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Changes in the subscription obligation for the year ended June 30, 2023 are as follows:

Beginning balance	\$ 1,424,761
Additions	96,252
Reductions	<u>(331,199)</u>
Ending balance	1,189,814
Amount due withing one year	<u>346,505</u>
Noncurrent subscription obligations	<u>\$ 843,309</u>

The following is a schedule of future minimum subscription obligation payments for subscription liabilities as of June 30, 2023:

<u>Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 346,505	\$ 35,516	\$ 382,021
2025	362,372	25,056	387,428
2026	273,733	14,165	287,898
2027	<u>207,204</u>	<u>8,882</u>	<u>216,086</u>
	<u>\$ 1,189,814</u>	<u>\$ 83,619</u>	<u>\$ 1,273,433</u>

14. Line of Credit

Line of credit consists of the following at June 30, 2023:

	<u>Balance at June 30, 2022</u>	<u>Proceeds</u>	<u>Payments</u>	<u>Balance at June 30, 2023</u>
State Public School Building Authority:				
Lines of credit	<u>\$ 227,124</u>	<u>\$ 308,389</u>	<u>\$ (334,117)</u>	<u>\$ 201,396</u>
Total line of credit	<u>\$ 227,124</u>	<u>\$ 308,389</u>	<u>\$ (334,117)</u>	<u>\$ 201,396</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, 2023, BCCC had an outstanding balance of \$0. The interest rate in

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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. During 2022, BCCC obtained an additional line of credit with the State Public School Building Authority for capital purchases. At June 30, 2023, BCCC had a cumulative outstanding balance of \$201,396.

15. Notes Payable

Notes payable consist of the following:

	Balance at June 30, 2022	Proceeds	Payments	Balance at June 30, 2023	Due within one year
Nursing building loan	\$ -	\$ 3,500,000	\$ (218,353)	\$ 3,281,647	\$ 171,650
Library loan	541,389	-	(265,739)	275,650	275,650
Children's Center loan	563,193	-	(113,409)	449,784	119,762
Constellation Energy loan	7,196	-	(7,196)	-	-
	<u>\$ 1,111,778</u>	<u>\$ 3,500,000</u>	<u>\$ (604,697)</u>	<u>\$ 4,007,081</u>	<u>\$ 567,062</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, 2023 was \$275,650. Interest paid during fiscal year 2023 was \$17,664.

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, 2023 was \$449,784. Interest paid during fiscal year 2023 was \$30,838.

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, 2023 was \$0. Interest paid during fiscal year 2023 was \$27.

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FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

In May 2022, BCCC obtained a loan in the amount of \$3,500,000 to finance the construction of the Victor K. Phillips Nursing and Allied Health Building. The loan has a stated interest rate of 4.5% with semi-annual principal and interest payments of \$159,418, and a maturity of fifteen years ending in December 2037. The outstanding balance at June 30, 2023 was \$3,281,647. Interest paid during fiscal year 2023 was \$101,492.

The future annual payments required to amortize notes payable outstanding as of June 30, 2023 are as follows:

	Principal	Interest	Total
2024	\$ 567,062	\$ 179,413	\$ 746,475
2025	306,563	156,553	463,116
2026	322,026	141,090	463,116
2027	196,963	112,881	309,844
2028	205,747	114,097	319,844
2029-2033	1,174,694	417,529	1,592,223
2034-2037	1,234,026	123,988	1,358,014
	<u>\$ 4,007,081</u>	<u>\$ 1,245,551</u>	<u>\$ 5,252,632</u>

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 is to assist with the construction costs of the LindenPointe expansion and bears an interest rate 3.00% per annum. The Note is secured by property of the Foundation and matures in 2031. At June 30, 2023, \$1,187,443 remains outstanding. Interest expense for the year ended June 30, 2023 totaled \$37,853.

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

Year Ending June 30,	
2024	\$ 140,383
2025	144,743
2026	149,146
2027	153,682
2028	158,316
2029-2031	<u>441,173</u>
Total	<u>\$ 1,187,443</u>

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.

16. 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, 2023, 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 Victor K. Phillips Nursing & Allied Health building total approximately \$1.91 million as of June 30, 2023. Work is scheduled to continue in the upcoming fiscal year as of June 30, 2023. Substantially all amounts committed were expended in July and August 2023 with the completion of the building.

COUNTY OF BUTLER, PENNSYLVANIA

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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.

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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, 2023, 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.

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

COUNTY OF BUTLER, PENNSYLVANIA

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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 assets 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.

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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 .

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.

Adopted Pronouncements

The following GASB Statements were adopted for the year ended December 31, 2023: Statement Nos. 94 (Public-Private and Public-Public Partnerships and Availability Payment Arrangements) and 96 (Subscription-Based Information Technology Arrangements). These statements had no significant impact on the Authority's financial statements.

Pending Pronouncements

GASB has issued statements that will become effective in future years, including Statement Nos. 100 (Accounting Changes and Error Corrections), 101 (Compensated Absences), and 102 (Certain Risk Disclosures). Management has not yet determined the impact of these statements on the financial statements.

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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.

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, 2023, \$761,548 of the Authority's bank balance of \$1,011,548 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 carrying amounts of \$1,012,270 as of December 31, 2023, which are reported as cash and cash equivalents in the statements of net position.

4. Accounts and Grants Receivable

Accounts receivable at December 31, 2023 consist of government grants receivable of \$0 and \$41,156 of accounts receivable for operating revenues.

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5. Land, Buildings, and Equipment

A summary of changes in capital assets is as follows for 2023:

	December 31, 2022	Additions/ Transfers	Deletions/ Transfers	December 31, 2023
Capital assets, not being depreciated:				
Land	\$ 2,138,734	\$ 498,747	\$ -	\$ 2,637,481
Construction in progress	714,628	-	(270,777)	443,851
Total capital assets, not being depreciated	2,853,362	498,747	(270,777)	3,081,332
Capital assets, being depreciated:				
Equipment	466,998	177,950	-	644,948
Buildings	5,112,431	726,190	-	5,838,621
Runway and taxiway	18,114,338	-	-	18,114,338
Intangible assets	598	11,040	-	11,638
Land improvements	508,047	-	-	508,047
Total capital assets, being depreciated	24,202,412	915,180	-	25,117,592
Accumulated depreciation	(13,524,338)	(809,259)	-	(14,333,597)
Total capital assets being depreciated, net	10,678,074	105,921	-	10,783,995
Total capital assets, net	\$ 13,531,436	\$ 604,668	\$ (270,777)	\$ 13,865,327

Construction in progress as of December 31, 2023 represents capitalized costs for the runway environmental assessment for the runway extension project and the purchase of land parcels.

6. Debt

In October 2014, the Authority obtained a Pennsylvania Infrastructure Bank (PIB) 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. Interest paid during 2023 was \$1,059.

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. This loan is considered a direct borrowing.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

Summary of Changes in Debt

	Balance at December 31, 2022	Additions	Deletions	Balance at December 31, 2023	Due Within One Year
Direct Borrowing:					
PIB Loan - 2014	\$ 93,526	\$ -	\$ (53,117)	\$ 40,409	\$ 40,409
Total Long-Term Debt	<u>\$ 93,526</u>	<u>\$ -</u>	<u>\$ (53,117)</u>	<u>\$ 40,409</u>	<u>\$ 40,409</u>

The future annual payments required to amortize all debt outstanding as of December 31, 2023 are as follows:

	Principal	Interest	Total
2024	<u>\$ 40,409</u>	<u>\$ 335</u>	<u>\$ 40,744</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:

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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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, 2023, the Authority's receivable for lease payments was \$586,449. 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 \$558,977 at year-end. Lease revenue recognized for the year ended December 31, 2023 totaled \$57,825.

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, 2023, the Authority's receivable for lease payments was \$49,003. 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 \$47,255 at year-end. Lease revenue recognized for the year ended December 31, 2023 totaled \$40,505.

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 as of December 31, 2021. However, on December 7, 2022, the Authority entered into a new agreement with High Flight Academy, LLC rather than exercising the previous five-year option to extend. The new lease

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

requires a monthly rental payment of \$1,407 for 2022 with annual increases. As of December 31, 2023, the Authority's receivable for lease payments was \$63,698. 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 \$60,958 at year-end. Lease revenue recognized for the year ended December 31, 2023 totaled \$16,255.

Future minimum lease payments on the leases are as follows:

Year	Principal	Interest	Total
2024	\$ 112,780	\$ 14,087	\$ 126,867
2025	80,237	11,916	92,153
2026	75,577	9,906	85,483
2027	73,116	8,026	81,142
2028	60,148	6,620	66,768
2029-2033	297,292	14,120	311,412
	<u>\$ 699,150</u>	<u>\$ 64,675</u>	<u>\$ 763,825</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.

Unearned Operating Revenue

Unearned operating revenue represents the remaining balance of prepaid lease payments.

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 \$100,535 in 2023.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

9. 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.

10. 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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 is paid by the County. The six-member Board is 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 appoints all members of the Board and provides 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.

The Authority uses the accrual basis of accounting, whereby revenues are recognized when earned and expenses are recognized when the liability is incurred.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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, 2023 consist of the following:

Act 44, Section 1513	\$ 2,037,294
Local match - unassigned prior to June 30, 2009	99,195
Local match - unassigned after June 30, 2009	325,667
Total unearned revenues	<u>\$ 2,462,156</u>

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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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.

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."

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

Adopted Pronouncements

The following GASB Statements were adopted for the year ended June 30, 2023: Statement Nos. 91 (Conduit Debt Obligations), 94 (Public-Private and Public-Public Partnerships and Availability Payment Arrangements), and 96 (Subscription-Based Information Technology Arrangements). These statements had no significant impact on the Authority's financial statements for the year ended June 30, 2023.

Pending Pronouncements

GASB has issued statements that will become effective in future years, including Statement Nos. 100 (Accounting Changes and Error Corrections) and 101 (Compensated Absences). 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.

As of June 30, 2023, \$1,798,439 of the Authority's bank balance of \$2,048,439 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 \$1,587,989 at June 30, 2023.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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, 2023, the PLGIT book balance of \$397,816 is considered to be a cash equivalent for presentation on the balance sheets. These deposits have a bank balance of \$397,816.

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, 2023, 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, 2023 OR JUNE 30, 2023

4. Capital Assets

A summary of changes in capital assets is as follows for the year ended June 30, 2023:

	July 1, 2022	Transfers/ Additions	Transfers/ Deletions	June 30, 2023
Capital assets not being depreciated:				
Land	\$ 637,500	\$ -	\$ -	\$ 637,500
Construction in progress	2,547,030	45,393	(2,592,423)	-
Total capital assets not being depreciated	3,184,530	45,393	(2,592,423)	637,500
Capital assets being depreciated:				
Land improvements	2,603,966	-	-	2,603,966
Buildings	12,249,625	2,568,845	-	14,818,470
Buses	7,286,422	798,900	(413,688)	7,671,634
Furniture and equipment	2,150,999	428,188	(54,063)	2,525,124
Total capital assets being depreciated	24,291,012	3,795,933	(467,751)	27,619,194
Less accumulated depreciation for:				
Land improvements	(1,271,360)	(175,790)	-	(1,447,150)
Buildings	(4,181,584)	(415,456)	-	(4,597,040)
Buses	(3,043,292)	(646,517)	413,688	(3,276,121)
Office furniture and equipment	(1,889,162)	(60,453)	54,063	(1,895,552)
Total accumulated depreciation	(10,385,398)	(1,298,216)	467,751	(11,215,863)
Total capital assets being depreciated, net	13,905,614	2,497,717	-	16,403,331
Total capital assets, net	\$ 17,090,144	\$ 2,543,110	\$ (2,592,423)	\$ 17,040,831

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 2023, the Authority contributed approximately \$25,400.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

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, 2023 amounted to \$22,641. Premiums paid to the SAFTI Workers' Compensation Pool and charged to operations during the years ended June 30, 2023 amounted to \$1,691, 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, 2023, 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, 2023.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2023 OR JUNE 30, 2023

7. Commitments and Contingencies

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.

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	2022	2023
Total Pension Liability:										
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	\$ 5,853,972	\$ 6,011,296
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	19,112,444	19,664,236
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)	(1,236,624)	3,186,010
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)	(16,027,022)	(15,748,587)
Other changes*	-	-	3,187,124	-	-	-	-	-	-	-
Net Changes in Total Pension Liability	8,391,841	6,440,572	13,218,793	9,425,894	2,817,686	5,797,631	19,342,881	19,519,403	7,702,770	13,112,955
Total Pension Liability - Beginning	194,063,118	202,454,959	208,895,531	222,114,324	231,540,218	234,357,904	240,155,535	259,498,416	279,017,819	286,720,589
Total Pension Liability - Ending (a)	\$ 202,454,959	\$ 208,895,531	\$ 222,114,324	\$ 231,540,218	\$ 234,357,904	\$ 240,155,535	\$ 259,498,416	\$ 279,017,819	\$ 286,720,589	\$ 299,833,544
Plan Fiduciary Net Position:										
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	\$ 6,503,153	\$ 7,350,951
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	4,219,815	4,463,281
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	(42,598,674)	33,772,398
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)	(16,027,022)	(15,748,587)
Administrative expense	(161,259)	(139,428)	(130,941)	(123,379)	(156,280)	(154,379)	(125,158)	(130,081)	(146,721)	(161,461)
Other	-	-	-	-	-	-	-	-	-	-
Net Change in Plan Fiduciary Net Position	8,160,644	(4,067,638)	11,943,392	21,882,752	(16,397,095)	34,030,901	17,695,391	29,772,641	(48,049,449)	29,676,582
Plan Fiduciary Net Position - Beginning	171,829,682	179,990,326	175,922,688	187,866,080	209,748,832	193,351,737	227,382,638	245,078,029	274,850,670	226,801,221
Plan Fiduciary Net Position - Ending (b)	\$ 179,990,326	\$ 175,922,688	\$ 187,866,080	\$ 209,748,832	\$ 193,351,737	\$ 227,382,638	\$ 245,078,029	\$ 274,850,670	\$ 226,801,221	\$ 256,477,803
Net Pension Liability - Ending (a-b)	\$ 22,464,633	\$ 32,972,843	\$ 34,248,244	\$ 21,791,386	\$ 41,006,167	\$ 12,772,897	\$ 14,420,387	\$ 4,167,149	\$ 59,919,368	\$ 43,355,741
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	88.90%	84.22%	84.58%	90.59%	82.50%	94.68%	94.44%	98.51%	79.10%	85.54%
Covered Payroll	\$ 36,891,238	\$ 28,933,497	\$ 30,826,860	\$ 30,796,428	\$ 31,718,329	\$ 31,901,447	\$ 33,719,423	\$ 33,976,483	\$ 34,722,650	\$ 37,179,512
Net Pension Liability as a Percentage of Covered Payroll	60.89%	113.96%	111.10%	70.76%	129.28%	40.04%	42.77%	12.26%	172.57%	116.61%

* 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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
Actuarially determined contribution	\$ 6,152,213	\$ 5,052,744	\$ 5,474,488	\$ 5,473,038	\$ 5,066,887	\$ 5,428,088	\$ 7,684,978	\$ 7,423,393	\$ 6,503,153	\$ 7,350,951
Employer contributions in relation to the actuarially determined contribution	<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>	<u>6,503,153</u>	<u>7,350,951</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>\$ 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>	<u>\$ 34,722,650</u>	<u>\$ 37,179,512</u>
Employer contributions as a percentage of covered payroll	16.68%	17.46%	17.76%	17.77%	15.97%	17.02%	22.79%	21.85%	18.73%	19.77%

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	2022	2023
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%	-15.60%	15.11%

See accompanying notes to schedules of required supplementary information.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO SCHEDULES OF REQUIRED
SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2023

Actuarial Methods and Assumptions Used in Determining the Contribution Rate

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
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	12/30/2022	12/30/2023
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	Entry Age Normal	Entry Age Normal
Amortization method	Level Dollar	Level Dollar	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	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	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%	6.90%	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%	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%	2.75%	2.75%
Cost-of-living adjustments	N/A	N/A	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)	Pub2010G(BM)	Pub2010G(BM)

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
- Drug and Alcohol
- Human Services Block Grant
- Independent Living
- MATP
- MH/EI/ID
- Shared Ride Transportation
- Food Program

The **Hotel Tax Fund** accounts for the monies collected from the County's 5% hotel/motel tax.

The **Unconventional Gas Impact Fees Fund** accounts 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** accounts 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** accounts 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** accounts 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** accounts 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 **Local Victim Services Fund** accounts for costs imposed on offenders, as a result of Act 77 of 2022, and strictly utilized to support and strengthen the provision of services to victims as delineated under the Crime Victims Act, the Juvenile Act, and Pennsylvania's Rules of Juvenile Court Procedure.

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** accounts for the accumulation of resources for, and payment of, debt service payments.

COUNTY OF BUTLER, PENNSYLVANIA

COMBINING BALANCE SHEET

OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2023

	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
Assets										
Cash and cash equivalents	\$ 201,959	\$ 1,986,919	\$ 307,517	\$ 199,466	\$ 75,642	\$ 7,881	\$ 27,518	\$ 127,207	\$ 222,194	\$ 1,018,814
Investments	-	-	-	-	-	-	-	-	-	-
Taxes receivable, net of allowance	175,025	-	-	-	-	-	-	-	-	-
Accounts receivable and loans receivable, at estimated realizable value	-	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	407,388	-	1,500	47,886	-	-	-	-	-
Due from other governments	-	1,814,256	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Prepays	-	-	-	35,000	-	-	-	-	-	-
Total Assets	\$ 376,984	\$ 4,208,563	\$ 307,517	\$ 235,966	\$ 123,528	\$ 7,881	\$ 27,518	\$ 127,207	\$ 222,194	\$ 1,018,814
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts payable	\$ 361,053	\$ 101,651	\$ -	\$ 8,103	\$ 3,814	\$ 80	\$ -	\$ -	\$ 190	\$ 7,994
Accrued payroll and payroll taxes	-	-	-	301	-	-	-	-	-	1,213
Unearned revenue	-	451,373	-	-	-	-	-	-	-	-
Due to other funds	15,931	-	-	2	119,714	-	-	-	-	8,264
Due to other governments	-	-	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	376,984	553,024	-	8,406	123,528	80	-	-	190	17,471
Deferred Inflows of Resources:										
Unavailable revenue - taxes/fees	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - loans	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - impact fees	-	1,814,256	-	-	-	-	-	-	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - opioid abatement	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	1,814,256	-	-	-	-	-	-	-	-
Fund Balance:										
Nonspendable - prepaid items	-	-	-	35,000	-	-	-	-	-	-
Restricted for:										
Operating reserve	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-	-
Agricultural easements	-	-	-	-	-	-	-	-	-	-
Automation/Records improvement	-	-	307,517	192,560	-	-	27,518	127,207	222,004	-
Central booking	-	-	-	-	-	7,801	-	-	-	-
Domestic Relations	-	-	-	-	-	-	-	-	-	-
Emergency communications	-	-	-	-	-	-	-	-	-	-
Liquid fuels	-	-	-	-	-	-	-	-	-	-
Roads and bridges	-	-	-	-	-	-	-	-	-	1,001,343
Inmate welfare	-	-	-	-	-	-	-	-	-	-
Offender supervision	-	-	-	-	-	-	-	-	-	-
Unconventional gas well impact fees	-	1,841,283	-	-	-	-	-	-	-	-
Aging program	-	-	-	-	-	-	-	-	-	-
Local victim services	-	-	-	-	-	-	-	-	-	-
Opioid abatement	-	-	-	-	-	-	-	-	-	-
Committed:										
Workers' Compensation	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank	-	-	-	-	-	-	-	-	-	-
Assigned:										
2024 budget	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	-	1,841,283	307,517	227,560	-	7,801	27,518	127,207	222,004	1,001,343
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 376,984	\$ 4,208,563	\$ 307,517	\$ 235,966	\$ 123,528	\$ 7,881	\$ 27,518	\$ 127,207	\$ 222,194	\$ 1,018,814

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

COMBINING BALANCE SHEET

OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2023

(Continued)

Assets	Special Revenue										Human 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	\$ 735,663	\$ 62,764	\$ 93,226	\$ 1,103,630	\$ 53,237	\$ 11,938	\$ 36,010	\$ 7,713	\$ 584,001	\$ 471,159	\$ 3,003,236
Investments	-	-	-	-	-	-	-	-	-	-	-
Taxes receivable, net of allowance	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable and loans receivable, at estimated realizable value	-	-	-	186,371	51,673	-	224	79,910	-	67,640	14,860
Lease receivable	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	143,785	-	32,234	107,206	-	210,932	28,779	103,395
Due from other governments	-	-	731,780	241,418	146,887	131,347	28,785	-	119,790	954,641	174,322
Advances to other funds	-	-	-	-	-	-	-	-	-	-	-
Prepays	-	-	-	7,448	840	70	192	-	-	-	880
Total Assets	\$ 735,663	\$ 62,764	\$ 825,006	\$ 1,682,652	\$ 252,637	\$ 175,589	\$ 172,417	\$ 87,623	\$ 914,723	\$ 1,522,219	\$ 3,296,693
Liabilities, Deferred Inflows of Resources, and Fund Balance											
Liabilities:											
Accounts payable	\$ -	\$ 537	\$ 2,299	\$ 210,881	\$ 89	\$ 66,550	\$ 1,137	\$ 47,267	\$ 270,320	\$ 784,243	\$ 1,545,429
Accrued payroll and payroll taxes	-	10,760	46,734	58,176	-	3,270	-	8,329	3,425	11,004	17,364
Unearned revenue	-	-	-	146,265	-	95,000	167,126	12,765	629,549	705,241	1,691,443
Due to other funds	-	6,936	79,103	97,047	252,548	10,769	4,154	19,262	5,080	21,731	42,457
Due to other governments	-	-	-	-	-	-	-	-	6,349	-	-
Advances from other funds	-	-	603,837	-	-	-	-	-	-	-	-
Total Liabilities	-	18,233	731,973	512,369	252,637	175,589	172,417	87,623	914,723	1,522,219	3,296,693
Deferred Inflows of Resources:											
Unavailable revenue - taxes/fees	-	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - loans	-	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - impact fees	-	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - opioid abatement	-	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-	-
Fund Balance:											
Nonspendable - prepaid items	-	-	-	7,448	840	70	192	-	-	-	880
Restricted for:											
Operating reserve	-	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-	-	-
Agricultural easements	-	-	-	-	-	-	-	-	-	-	-
Automation/Records improvement	-	-	-	-	-	-	-	-	-	-	-
Central booking	-	-	-	-	-	-	-	-	-	-	-
Domestic Relations	-	-	93,033	-	-	-	-	-	-	-	-
Emergency communications	-	-	-	-	-	-	-	-	-	-	-
Liquid fuels	-	44,531	-	-	-	-	-	-	-	-	-
Roads and bridges	735,663	-	-	-	-	-	-	-	-	-	-
Inmate welfare	-	-	-	-	-	-	-	-	-	-	-
Offender supervision	-	-	-	-	-	-	-	-	-	-	-
Unconventional gas well impact fees	-	-	-	-	-	-	-	-	-	-	-
Aging program	-	-	-	1,162,835	-	-	-	-	-	-	-
Local victim services	-	-	-	-	-	-	-	-	-	-	-
Opioid abatement	-	-	-	-	-	-	-	-	-	-	-
Committed:											
Workers' Compensation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank	-	-	-	-	-	-	-	-	-	-	-
Assigned:											
2024 budget	-	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(840)	(70)	(192)	-	-	-	(880)
Total Fund Balance	735,663	44,531	93,033	1,170,283	-	-	-	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 735,663	\$ 62,764	\$ 825,006	\$ 1,682,652	\$ 252,637	\$ 175,589	\$ 172,417	\$ 87,623	\$ 914,723	\$ 1,522,219	\$ 3,296,693

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

COMBINING BALANCE SHEET

OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2023
(Continued)

	Special Revenue									
	Path Transition Age Project	Independent Living	Shared Ride Transportation	MATP	Food Program	Multimodal Transportation	Local Use Fee	Local Victim Services Fund	Emergency Shelter Renovation	Offender Supervision
Assets										
Cash and cash equivalents	\$ 16,501	\$ -	\$ 76,460	\$ 342,485	\$ 43,676	\$ 429,312	\$ 5,123,850	\$ 14,634	\$ -	\$ 1,039,712
Investments	-	-	-	-	-	-	-	-	-	-
Taxes receivable, net of allowance	-	-	-	-	-	-	-	-	-	-
Accounts receivable and loans receivable, at estimated realizable value	-	-	-	-	-	-	-	-	-	20,038
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	7,284	-	-	61,000	125,053	-	-	-
Due from other governments	41,172	310,744	105,772	287,989	-	-	-	-	58,762	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 57,673	\$ 310,744	\$ 189,516	\$ 630,474	\$ 43,676	\$ 490,312	\$ 5,248,903	\$ 14,634	\$ 58,762	\$ 1,059,750
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts payable	\$ 56,068	\$ 68,088	\$ 71,261	\$ 456,484	\$ -	\$ 1,496	\$ -	\$ -	\$ 57,741	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	-	118,255	37,093	43,649	-	-	-	-	-
Due to other funds	1,605	-	-	10,750	27	848	-	-	1,021	47,886
Due to other governments	-	3,109	-	126,147	-	-	-	-	-	-
Advances from other funds	-	239,547	-	-	-	-	-	-	-	-
Total Liabilities	57,673	310,744	189,516	630,474	43,676	2,344	-	-	58,762	47,886
Deferred Inflows of Resources:										
Unavailable revenue - taxes/fees	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - loans	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - impact fees	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - opioid abatement	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	-	-	-	-	-	-	-	-	-
Fund Balance:										
Nonspendable - prepaid items	-	-	-	-	-	-	-	-	-	-
Restricted for:										
Operating reserve	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-	-
Agricultural easements	-	-	-	-	-	-	-	-	-	-
Automation/Records improvement	-	-	-	-	-	-	-	-	-	-
Central booking	-	-	-	-	-	-	-	-	-	-
Domestic Relations	-	-	-	-	-	-	-	-	-	-
Emergency communications	-	-	-	-	-	-	-	-	-	-
Liquid fuels	-	-	-	-	-	-	-	-	-	-
Roads and bridges	-	-	-	-	-	487,968	5,248,903	-	-	-
Inmate welfare	-	-	-	-	-	-	-	-	-	-
Offender supervision	-	-	-	-	-	-	-	-	-	1,011,864
Unconventional gas well impact fees	-	-	-	-	-	-	-	-	-	-
Aging program	-	-	-	-	-	-	-	-	-	-
Local victim services	-	-	-	-	-	-	-	14,634	-	-
Opioid abatement	-	-	-	-	-	-	-	-	-	-
Committed:										
Workmen's compensation	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank	-	-	-	-	-	-	-	-	-	-
Assigned:										
2024 budget	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	-	-	-	-	-	487,968	5,248,903	14,634	-	1,011,864
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 57,673	\$ 310,744	\$ 189,516	\$ 630,474	\$ 43,676	\$ 490,312	\$ 5,248,903	\$ 14,634	\$ 58,762	\$ 1,059,750

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

COMBINING BALANCE SHEET

OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2023

(Continued)

	Special Revenue		Capital Projects					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	
Assets										
Cash and cash equivalents	\$ 708,470	\$ 18,132,794	\$ 625,415	\$ 105,042	\$ 538,864	\$ 3	\$ 18	\$ 1,269,342	\$ -	\$ 19,402,136
Investments	-	-	-	-	-	-	-	-	-	-
Taxes receivable, net of allowance	-	175,025	-	-	-	-	-	-	-	175,025
Accounts receivable and loans receivable, at estimated realizable value	411,749	832,465	-	-	410,751	-	-	410,751	-	1,243,216
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	261,774	1,538,216	-	-	-	-	-	-	-	1,538,216
Due from other governments	-	5,147,665	-	-	-	93,453	462,480	555,933	-	5,703,598
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Prepays	-	44,430	-	-	-	-	-	-	-	44,430
Total Assets	\$ 1,381,993	\$ 25,870,595	\$ 625,415	\$ 105,042	\$ 949,615	\$ 93,456	\$ 462,498	\$ 2,236,026	\$ -	\$ 28,106,621
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts payable	\$ 123,282	\$ 4,246,057	\$ 38,890	\$ -	\$ 68,396	\$ 93,453	\$ 421,697	\$ 622,436	\$ -	\$ 4,868,493
Accrued payroll and payroll taxes	-	160,576	-	-	-	-	-	-	-	160,576
Unearned revenue	-	4,097,759	586,525	100,884	433,651	-	-	1,121,060	-	5,218,819
Due to other funds	1,636	746,771	-	4,158	36,816	3	40,801	81,778	-	828,549
Due to other governments	-	135,605	-	-	-	-	-	-	-	135,605
Advances from other funds	-	843,384	-	-	-	-	-	-	-	843,384
Total Liabilities	124,918	10,230,152	625,415	105,042	538,863	93,456	462,498	1,825,274	-	12,055,426
Deferred Inflows of Resources:										
Unavailable revenue - taxes/fees	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - loans	-	-	-	-	410,752	-	-	410,752	-	410,752
Unavailable revenue - impact fees	-	1,814,256	-	-	-	-	-	-	-	1,814,256
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - opioid abatement	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	1,814,256	-	-	410,752	-	-	410,752	-	2,225,008
Fund Balance:										
Nonspendable - prepaid items	-	44,430	-	-	-	-	-	-	-	44,430
Restricted for:										
Operating reserve	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-	-
Agricultural easement	-	-	-	-	-	-	-	-	-	-
Automation/Records improvement	-	876,806	-	-	-	-	-	-	-	876,806
Central booking	-	7,801	-	-	-	-	-	-	-	7,801
Domestic Relations	-	93,033	-	-	-	-	-	-	-	93,033
Emergency communications	-	-	-	-	-	-	-	-	-	-
Liquid fuels	-	44,531	-	-	-	-	-	-	-	44,531
Roads and bridges	-	7,473,877	-	-	-	-	-	-	-	7,473,877
Inmate welfare	1,257,075	1,257,075	-	-	-	-	-	-	-	1,257,075
Offender supervision	-	1,011,864	-	-	-	-	-	-	-	1,011,864
Unconventional gas well impact fees	-	1,841,283	-	-	-	-	-	-	-	1,841,283
Aging program	-	1,162,835	-	-	-	-	-	-	-	1,162,835
Local victim services	-	14,634	-	-	-	-	-	-	-	14,634
Opioid abatement	-	-	-	-	-	-	-	-	-	-
Committed:										
Workers' Compensation	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank	-	-	-	-	-	-	-	-	-	-
Assigned:										
2024 budget	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(1,982)	-	-	-	-	-	-	-	(1,982)
Total Fund Balance	1,257,075	13,826,187	-	-	-	-	-	-	-	13,826,187
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 1,381,993	\$ 25,870,595	\$ 625,415	\$ 105,042	\$ 949,615	\$ 93,456	\$ 462,498	\$ 2,236,026	\$ -	\$ 28,106,621

(Concluded)

COUNTY OF BUTLER, PENNSYLVANIA

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

OTHER GOVERNMENTAL FUNDS FOR THE YEAR ENDED DECEMBER 31, 2023

	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
Revenues:										
Taxes	\$ 2,749,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	3,357,379	-	-	-	-	-	-	-	392,428
Charges for services	-	-	39,158	58,737	108,592	3,507	8,186	9,595	28,722	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Interest	7,159	116,906	12,578	8,404	1,892	336	951	4,858	8,299	46,427
Other	-	-	-	-	-	-	-	-	-	1,993
Total revenues	2,756,485	3,474,285	51,736	67,141	110,484	3,843	9,137	14,453	37,021	440,848
Expenditures:										
General government - administration	-	-	69,189	45,605	-	-	-	-	-	-
General government - judicial	-	-	-	-	161,919	5,754	212	-	3,311	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works and enterprises	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Conservation and economic development	2,637,590	363,420	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	8,102	-	-	-	-	-	903,814
Debt service	-	-	-	-	-	-	-	-	-	-
Total expenditures	2,637,590	363,420	69,189	53,707	161,919	5,754	212	-	3,311	903,814
Excess (Deficiency) of Revenues Over (Under) Expenditures	118,895	3,110,865	(17,453)	13,434	(51,435)	(1,911)	8,925	14,453	33,710	(462,966)
Other Financing Sources (Uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	47,886	-	-	-	-	-
Transfers out	(118,895)	(2,599,280)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(118,895)	(2,599,280)	-	-	47,886	-	-	-	-	-
Net Change in Fund Balance	-	511,585	(17,453)	13,434	(3,549)	(1,911)	8,925	14,453	33,710	(462,966)
Fund Balance:										
Beginning of year	-	1,329,698	324,970	214,126	3,549	9,712	18,593	112,754	188,294	1,464,309
End of year	\$ -	\$ 1,841,283	\$ 307,517	\$ 227,560	\$ -	\$ 7,801	\$ 27,518	\$ 127,207	\$ 222,004	\$ 1,001,343

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

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

OTHER GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

(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	Human Services Block Grant
Revenues:											
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	101,057	224,466	1,661,147	4,431,867	125,115	82,310	35,278	-	1,949,255	2,261,267	9,259,229
Charges for services	-	-	171	515,800	212,928	85,621	90,259	946,154	-	434,408	68,245
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Interest	25,482	1,111	1,906	45,712	2,773	158	3,993	1,546	13,134	17,599	120,445
Other	-	791	179	7,946	-	-	-	-	3,491	1,484	140,647
Total revenues	126,539	226,368	1,663,403	5,001,325	340,816	168,089	129,530	947,700	1,965,880	2,714,758	9,588,566
Expenditures:											
General government - administration	-	-	-	-	-	-	-	-	-	-	-
General government - judicial	-	-	2,608,269	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	167,547	-	-	-	-
Public works and enterprises	7,644	259,887	-	-	-	-	-	-	-	-	-
Human services	-	-	-	4,909,049	-	-	-	947,700	2,164,345	2,876,672	9,795,318
Culture and recreation	-	-	-	-	-	487,169	-	-	-	-	-
Conservation and economic development	-	-	-	-	89,646	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	47,046	-	152,165	69,189	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	7,644	259,887	2,608,269	4,956,095	89,646	639,334	236,736	947,700	2,164,345	2,876,672	9,795,318
Excess (Deficiency) of Revenues Over (Under) Expenditures	118,895	(33,519)	(944,866)	45,230	251,170	(471,245)	(107,206)	-	(198,465)	(161,914)	(206,752)
Other Financing Sources (Uses):											
Sale of capital assets	-	-	36	-	-	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	1,005,123	134,177	-	471,245	107,206	-	198,465	161,914	206,752
Transfers out	-	-	(60,293)	-	(251,170)	-	-	-	-	-	-
Total other financing sources (uses)	-	-	944,866	134,177	(251,170)	471,245	107,206	-	198,465	161,914	206,752
Net Change in Fund Balance	118,895	(33,519)	-	179,407	-	-	-	-	-	-	-
Fund Balance:											
Beginning of year	616,768	78,050	93,033	990,876	-	-	-	-	-	-	-
End of year	\$ 735,663	\$ 44,531	\$ 93,033	\$ 1,170,283	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

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

OTHER GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

(Continued)

	Special Revenue									
	Path Transition Age Project	Independent Living	Shared Ride Transportation	MATP	Food Program	Multimodal Transportation	Local Use Fee	Local Victim Services Fund	Emergency Shelter Renovation	Offender Supervision
Revenues:										
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	484,795	571,777	196,316	1,894,389	340,524	190,836	-	-	415,884	-
Charges for services	-	-	7,019	-	-	-	1,080,890	-	-	242,834
Fines and forfeitures	-	-	-	-	-	-	-	13,534	-	-
Interest	-	1,604	4,252	10,752	277	15,332	268,075	288	-	38,865
Other	-	-	3,487	-	-	61,000	-	-	-	-
Total revenues	484,795	573,381	211,074	1,905,141	340,801	267,168	1,348,965	13,822	415,884	281,699
Expenditures:										
General government - administration	-	-	-	-	-	-	-	-	-	-
General government - judicial	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works and enterprises	-	-	-	-	-	140,062	457	-	-	-
Human services	484,795	731,480	215,232	1,905,141	340,801	-	-	-	415,884	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Conservation and economic development	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	45,807	-	-	-	-
Debt service	-	-	-	-	-	-	84,094	-	-	-
Total expenditures	484,795	731,480	215,232	1,905,141	340,801	185,869	84,551	-	415,884	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(158,099)	(4,158)	-	-	81,299	1,264,414	13,822	-	281,699
Other Financing Sources (Uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-	-	-	-	-
Transfers in	-	158,099	4,158	-	-	10,958	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(160,590)
Total other financing sources (uses)	-	158,099	4,158	-	-	10,958	-	-	-	(160,590)
Net Change in Fund Balance	-	-	-	-	-	92,257	1,264,414	13,822	-	121,109
Fund Balance:										
Beginning of year	-	-	-	-	-	395,711	3,984,489	812	-	890,755
End of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 487,968	\$ 5,248,903	\$ 14,634	\$ -	\$ 1,011,864

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

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

OTHER GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2023

(Continued)

	Special Revenue		Capital Projects					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	
Revenues:										
Taxes	\$ -	\$ 2,749,326	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,749,326
Intergovernmental	-	27,975,319	-	-	-	317,737	2,380,289	2,698,026	-	30,673,345
Charges for services	1,720,112	5,660,938	248,018	-	222,764	-	-	470,782	-	6,131,720
Fines and forfeitures	-	13,534	-	-	-	-	-	-	-	13,534
Interest	50,788	831,902	28,049	4,158	22,671	-	-	54,878	-	886,780
Other	-	221,018	-	-	-	-	-	-	-	221,018
Total revenues	1,770,900	37,452,037	276,067	4,158	245,435	317,737	2,380,289	3,223,686	-	40,675,723
Expenditures:										
General government - administration	-	114,794	-	-	-	-	-	-	-	114,794
General government - judicial	-	2,779,465	-	-	-	-	-	-	-	2,779,465
Public safety	1,351,520	1,519,067	-	-	-	-	-	-	-	1,519,067
Public works and enterprises	-	408,050	-	-	-	-	177,703	177,703	-	585,753
Human services	-	24,786,417	-	-	-	-	-	-	-	24,786,417
Culture and recreation	-	487,169	-	-	-	-	17,368	17,368	-	504,537
Conservation and economic development	-	3,090,656	-	-	4,974	8,410	58,562	71,946	-	3,162,602
Other	-	-	-	-	-	-	-	-	-	-
Capital projects	16,845	1,242,968	276,067	-	203,645	309,327	2,126,656	2,915,695	-	4,158,663
Debt service	-	84,094	-	-	-	-	-	-	383,500	467,594
Total expenditures	1,368,365	34,512,680	276,067	-	208,619	317,737	2,380,289	3,182,712	383,500	38,078,892
Excess (Deficiency) of Revenues Over (Under) Expenditures	402,535	2,939,357	-	4,158	36,816	-	-	40,974	(383,500)	2,596,831
Other Financing Sources (Uses):										
Sale of capital assets	-	36	-	-	-	-	-	-	-	36
Leases (as lessee)	-	-	-	-	-	-	-	-	-	-
Transfers in	-	2,505,983	-	-	-	-	-	-	383,500	2,889,483
Transfers out	(408,018)	(3,598,246)	-	(4,158)	(36,816)	-	-	(40,974)	-	(3,639,220)
Total other financing sources (uses)	(408,018)	(1,092,227)	-	(4,158)	(36,816)	-	-	(40,974)	383,500	(749,701)
Net Change in Fund Balance	(5,483)	1,847,130	-	-	-	-	-	-	-	1,847,130
Fund Balance:										
Beginning of year	1,262,558	11,979,057	-	-	-	-	-	-	-	11,979,057
End of year	\$ 1,257,075	\$ 13,826,187	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,826,187

(Concluded)

**STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE – NONMAJOR SPECIAL REVENUE FUNDS**

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - HOTEL TAX

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ 2,400,000	\$ 2,793,000	\$ 2,749,326	\$ (43,674)
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	500	7,500	7,159	(341)
Other	-	-	-	-
Total revenues	2,400,500	2,800,500	2,756,485	(44,015)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	2,304,000	2,704,000	2,637,590	66,410
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	2,304,000	2,704,000	2,637,590	66,410
Excess (Deficiency) of Revenues Over (Under) Expenditures	96,500	96,500	118,895	22,395
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(96,500)	(96,500)	(118,895)	(22,395)
Total other financing sources (uses)	(96,500)	(96,500)	(118,895)	(22,395)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - UNCONVENTIONAL GAS IMPACT FEES

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,015,000	3,015,000	3,357,379	342,379
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	4,000	4,000	116,906	112,906
Other	-	-	-	-
Total revenues	3,019,000	3,019,000	3,474,285	455,286
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	1,901,112	1,817,887	363,420	1,454,467
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	1,901,112	1,817,887	363,420	1,454,467
Excess (Deficiency) of Revenues Over (Under) Expenditures	1,117,888	1,201,113	3,110,865	1,909,753
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(2,200,000)	(2,283,225)	(2,599,280)	(316,055)
Total other financing sources (uses)	(2,200,000)	(2,283,225)	(2,599,280)	(316,055)
Net Change in Fund Balance	<u>\$ (1,082,112)</u>	<u>\$ (1,082,112)</u>	<u>\$ 511,585</u>	<u>\$ 1,593,698</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - COUNTY RECORDS IMPROVEMENT

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	56,000	56,000	39,158	(16,842)
Fines and forfeits	-	-	-	-
Interest	400	400	12,578	12,178
Other	-	-	-	-
Total revenues	56,400	56,400	51,736	(4,664)
Expenditures:				
Current:				
General government - administration	465,587	465,587	69,189	396,398
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	465,587	465,587	69,189	396,398
Excess (Deficiency) of Revenues Over (Under) Expenditures	(409,187)	(409,187)	(17,453)	391,734
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (409,187)	\$ (409,187)	\$ (17,453)	\$ 391,734

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - RECORDER RECORDS IMPROVEMENT

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	70,000	70,000	58,737	(11,263)
Fines and forfeits	-	-	-	-
Interest	200	200	8,404	8,204
Other	-	-	-	-
Total revenues	70,200	70,200	67,141	(3,059)
Expenditures:				
Current:				
General government - administration	210,200	201,700	45,605	156,095
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	8,500	8,102	398
Debt service	-	-	-	-
Total expenditures	210,200	210,200	53,707	156,493
Excess (Deficiency) of Revenues Over (Under) Expenditures	<u>(140,000)</u>	<u>(140,000)</u>	<u>13,434</u>	<u>153,434</u>
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (140,000)</u>	<u>\$ (140,000)</u>	<u>\$ 13,434</u>	<u>\$ 153,434</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - CENTRAL BOOKING

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	150,000	150,000	108,592	(41,408)
Fines and forfeits	-	-	-	-
Interest	100	100	1,892	1,792
Other	-	-	-	-
Total revenues	150,100	150,100	110,484	(39,616)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	211,519	211,519	161,919	49,600
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	211,519	211,519	161,919	49,600
Excess (Deficiency) of Revenues Over (Under) Expenditures	(61,419)	(61,419)	(51,435)	9,984
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	47,886	47,886
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	47,886	47,886
Net Change in Fund Balance	\$ (61,419)	\$ (61,419)	\$ (3,549)	\$ 57,870

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - JUVENILE COURT RESTITUTION

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	3,000	3,000	3,507	507
Fines and forfeits	-	-	-	-
Interest	25	25	336	311
Other	-	-	-	-
Total revenues	3,025	3,025	3,843	818
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	13,725	13,725	5,754	7,971
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	13,725	13,725	5,754	7,971
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,700)	(10,700)	(1,911)	8,789
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (10,700)	\$ (10,700)	\$ (1,911)	\$ 8,789

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - CLERK OF COURTS AUTOMATION FEE

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	9,000	9,000	8,186	(814)
Fines and forfeits	-	-	-	-
Interest	20	20	951	931
Other	-	-	-	-
Total revenues	9,020	9,020	9,137	117
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	27,778	27,778	212	27,566
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	27,778	27,778	212	27,566
Excess (Deficiency) of Revenues Over (Under) Expenditures	(18,758)	(18,758)	8,925	27,683
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (18,758)	\$ (18,758)	\$ 8,925	\$ 27,683

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - PROTHONOTARY AUTOMATION FEE

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	10,000	10,000	9,595	(405)
Fines and forfeits	-	-	-	-
Interest	150	150	4,858	4,708
Other	-	-	-	-
Total revenues	10,150	10,150	14,453	4,303
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	122,465	122,465	-	122,465
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	122,465	122,465	-	122,465
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,315)	(112,315)	14,453	126,768
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (112,315)	\$ (112,315)	\$ 14,453	\$ 126,768

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - REGISTER AUTOMATION FEE

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	30,000	30,000	28,722	(1,278)
Fines and forfeits	-	-	-	-
Interest	200	200	8,299	8,099
Other	-	-	-	-
Total revenues	30,200	30,200	37,021	6,821
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	230,298	230,298	3,311	226,987
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	230,298	230,298	3,311	226,987
Excess (Deficiency) of Revenues Over (Under) Expenditures	(200,098)	(200,098)	33,710	233,808
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (200,098)	\$ (200,098)	\$ 33,710	\$ 233,808

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - HIGHWAY BRIDGE IMPROVEMENT

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	250,000	250,000	392,428	142,428
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	1,000	1,000	46,427	45,427
Other	-	-	1,993	1,993
Total revenues	251,000	251,000	440,848	189,848
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	841,000	641,000	-	641,000
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	800,000	1,017,100	903,814	113,286
Debt service	-	-	-	-
Total expenditures	1,641,000	1,658,100	903,814	754,286
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,390,000)	(1,407,100)	(462,966)	944,134
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	<u>\$ (1,390,000)</u>	<u>\$ (1,407,100)</u>	<u>\$ (462,966)</u>	<u>\$ 944,134</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - LIQUID FUELS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	101,057	101,057
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	1,000	1,000	25,482	24,482
Other	-	-	-	-
Total revenues	1,000	1,000	126,539	125,539
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	531,000	531,000	7,644	523,356
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	531,000	531,000	7,644	523,356
Excess (Deficiency) of Revenues Over (Under) Expenditures	(530,000)	(530,000)	118,895	648,895
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (530,000)	\$ (530,000)	\$ 118,895	\$ 648,895

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - LIQUID FUELS TAX

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	240,000	240,000	224,466	(15,534)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	100	100	1,111	1,011
Other	-	-	791	791
Total revenues	240,100	240,100	226,368	(13,732)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	320,100	320,100	259,887	60,213
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	50,000	50,000	-	50,000
Debt service	-	-	-	-
Total expenditures	370,100	370,100	259,887	110,213
Excess (Deficiency) of Revenues Over (Under) Expenditures	(130,000)	(130,000)	(33,519)	96,481
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	10,000	10,000	-	(10,000)
Transfers out	-	-	-	-
Total other financing sources (uses)	10,000	10,000	-	(10,000)
Net Change in Fund Balance	\$ (120,000)	\$ (120,000)	\$ (33,519)	\$ 86,481

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - DOMESTIC RELATIONS

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,870,959	1,870,959	1,661,147	(209,812)
Charges for services	100	100	171	71
Fines and forfeits	-	-	-	-
Interest	100	100	1,906	1,806
Other	500	500	179	(321)
Total revenues	1,871,659	1,871,659	1,663,403	(208,256)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	2,830,123	2,830,123	2,608,269	221,854
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	2,830,123	2,830,123	2,608,269	221,854
Excess (Deficiency) of Revenues Over (Under) Expenditures	(958,464)	(958,464)	(944,866)	13,598
Other Financing Sources (Uses):				
Sale of capital assets	-	-	36	36
Leases (as lessee)	-	-	-	-
Transfers in	958,464	958,464	1,005,123	46,659
Transfers out	-	-	(60,293)	(60,293)
Total other financing sources (uses)	958,464	958,464	944,866	(13,598)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - AREA AGENCY ON AGING

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,200,337	8,419,483	4,431,867	(3,987,616)
Charges for services	618,504	1,238,273	515,800	(722,473)
Fines and forfeits	-	-	-	-
Interest	-	-	45,712	45,712
Other	10,000	17,500	7,946	(9,554)
Total revenues	4,828,841	9,675,256	5,001,325	(4,673,931)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	4,860,224	9,975,285	4,909,049	5,066,236
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	90,596	26,524	47,046	(20,522)
Debt service	-	-	-	-
Total expenditures	4,950,820	10,001,809	4,956,095	5,045,714
Excess (Deficiency) of Revenues Over (Under) Expenditures	(121,979)	(326,553)	45,230	371,783
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	121,979	326,213	134,177	(192,036)
Transfers out	-	-	-	-
Total other financing sources (uses)	121,979	326,213	134,177	(192,036)
Net Change in Fund Balance	\$ -	\$ (340)	\$ 179,407	\$ 179,747

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - WASTE MANAGEMENT

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	151,000	151,000	125,115	(25,885)
Charges for services	206,000	206,000	212,928	6,928
Fines and forfeits	-	-	-	-
Interest	100	100	2,773	2,673
Other	-	-	-	-
Total revenues	357,100	357,100	340,816	(16,284)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	133,797	133,797	89,646	44,151
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	133,797	133,797	89,646	44,151
Excess (Deficiency) of Revenues Over (Under) Expenditures	223,303	223,303	251,170	27,867
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(223,303)	(223,303)	(251,170)	(27,867)
Total other financing sources (uses)	(223,303)	(223,303)	(251,170)	(27,867)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - RECREATION

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,621,600	2,716,987	82,310	(2,634,677)
Charges for services	110,000	110,000	85,621	(24,379)
Fines and forfeits	-	-	-	-
Interest	20	20	158	138
Other	500	500	-	(500)
Total revenues	2,732,120	2,827,507	168,089	(2,659,418)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	612,551	543,910	487,169	56,741
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	2,571,600	2,666,132	152,165	2,513,967
Debt service	-	-	-	-
Total expenditures	3,184,151	3,210,042	639,334	2,570,708
Excess (Deficiency) of Revenues Over (Under) Expenditures	(452,031)	(382,535)	(471,245)	(88,710)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	547,031	547,031	471,245	(75,786)
Transfers out	(95,000)	(164,496)	-	164,496
Total other financing sources (uses)	452,031	382,535	471,245	88,710
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - HAZMAT

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	35,000	35,000	35,278	278
Charges for services	76,000	76,000	90,259	14,259
Fines and forfeits	-	-	-	-
Interest	150	150	3,993	3,843
Other	500	500	-	(500)
Total revenues	111,650	111,650	129,530	17,880
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	202,030	205,790	167,547	38,243
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	1,000	1,000	-	1,000
Capital projects	-	69,189	69,189	-
Debt service	-	-	-	-
Total expenditures	203,030	275,979	236,736	39,243
Excess (Deficiency) of Revenues Over (Under) Expenditures	(91,380)	(164,329)	(107,206)	57,123
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	91,380	91,380	107,206	15,826
Transfers out	-	-	-	-
Total other financing sources (uses)	91,380	91,380	107,206	15,826
Net Change in Fund Balance	\$ -	\$ (72,949)	\$ -	\$ 72,949

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - HEALTH CHOICES

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	908,633	958,919	946,154	(12,765)
Fines and forfeits	-	-	-	-
Interest	150	1,300	1,546	246
Other	-	-	-	-
Total revenues	908,783	960,219	947,700	(12,519)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	903,783	960,219	947,700	12,519
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	5,000	-	-	-
Debt service	-	-	-	-
Total expenditures	908,783	960,219	947,700	12,519
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - MH/EI/ID

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,655,008	1,655,008	1,949,255	294,247
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	300	300	13,134	12,834
Other	4,000	4,000	3,491	(509)
Total revenues	1,659,308	1,659,308	1,965,880	306,572
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	1,854,308	1,854,308	2,164,345	(310,037)
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	1,854,308	1,854,308	2,164,345	(310,037)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(195,000)	(195,000)	(198,465)	(3,465)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	195,000	195,000	198,465	3,465
Transfers out	-	-	-	-
Total other financing sources (uses)	195,000	195,000	198,465	3,465
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - DRUG & ALCOHOL

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,034,448	2,034,448	2,261,267	226,819
Charges for services	356,500	356,500	434,408	77,908
Fines and forfeits	-	-	-	-
Interest	1,200	1,200	17,599	16,399
Other	2,400	2,400	1,484	(916)
Total revenues	2,394,548	2,394,548	2,714,758	320,210
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	2,803,415	2,803,415	2,876,672	(73,257)
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	5,000	5,000	-	5,000
Debt service	-	-	-	-
Total expenditures	2,808,415	2,808,415	2,876,672	(68,257)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(413,867)	(413,867)	(161,914)	251,953
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	413,867	413,867	161,914	(251,953)
Transfers out	-	-	-	-
Total other financing sources (uses)	413,867	413,867	161,914	(251,953)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - HUMAN SERVICES BLOCK GRANT

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	9,389,756	9,389,756	9,259,229	(130,527)
Charges for services	148,000	148,000	68,245	(79,755)
Fines and forfeits	-	-	-	-
Interest	5,600	5,600	120,445	114,845
Other	126,000	126,000	140,647	14,647
Total revenues	9,669,356	9,669,356	9,588,566	(80,790)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	9,889,356	9,889,356	9,795,318	94,038
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	9,889,356	9,889,356	9,795,318	94,038
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220,000)	(220,000)	(206,752)	13,248
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	220,000	220,000	206,752	(13,248)
Transfers out	-	-	-	-
Total other financing sources (uses)	220,000	220,000	206,752	(13,248)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - PATH TRANSITION AGE PROJECT

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	498,582	498,582	484,795	(13,787)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Total revenues	498,582	498,582	484,795	(13,787)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	498,582	498,582	484,795	13,787
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	498,582	498,582	484,795	13,787
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - INDEPENDENT LIVING

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	582,815	582,815	571,777	(11,038)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	20	20	1,604	1,584
Other	-	-	-	-
Total revenues	582,835	582,835	573,381	(9,454)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	675,508	675,508	731,480	(55,972)
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	675,508	675,508	731,480	(55,972)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(92,673)	(92,673)	(158,099)	(65,426)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	92,673	92,673	158,099	65,426
Transfers out	-	-	-	-
Total other financing sources (uses)	92,673	92,673	158,099	65,426
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - SHARED RIDE TRANSPORTATION

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	400,000	400,000	196,316	(203,684)
Charges for services	-	-	7,019	7,019
Fines and forfeits	-	-	-	-
Interest	600	600	4,252	3,652
Other	-	-	3,487	3,487
Total revenues	400,600	400,600	211,074	(189,526)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	400,600	400,600	215,232	185,368
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	400,600	400,600	215,232	185,368
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	(4,158)	(4,158)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	4,158	4,158
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	4,158	4,158
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - MATP

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,462,564	1,554,892	1,894,389	339,497
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	2,000	2,000	10,752	8,752
Other	-	-	-	-
Total revenues	1,464,564	1,556,892	1,905,141	348,249
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	1,464,564	1,556,892	1,905,141	(348,249)
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	1,464,564	1,556,892	1,905,141	(348,249)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - FOOD PROGRAM

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	190,000	190,000	340,524	150,524
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	10	10	277	267
Other	-	-	-	-
Total revenues	190,010	190,010	340,801	150,791
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	190,010	190,010	340,801	(150,791)
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Total expenditures	190,010	190,010	340,801	(150,791)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - MULTIMODAL TRANSPORTATION

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	180,000	180,000	190,836	10,836
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	1,200	1,200	15,332	14,132
Other	-	-	61,000	61,000
Total revenues	181,200	181,200	267,168	85,968
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	645,200	645,200	140,062	505,138
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	20,000	65,807	45,807	20,000
Debt service	-	-	-	-
Total expenditures	665,200	711,007	185,869	525,138
Excess (Deficiency) of Revenues Over (Under) Expenditures	(484,000)	(529,807)	81,299	611,106
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	10,958	10,958
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	10,958	10,958
Net Change in Fund Balance	\$ (484,000)	\$ (529,807)	\$ 92,257	\$ 622,064

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - LOCAL USE FEE

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	500,000	-	-	-
Charges for services	1,000,000	1,000,000	1,080,890	80,890
Fines and forfeits	-	-	-	-
Interest	4,000	4,000	268,075	264,075
Other	-	-	-	-
Total revenues	1,504,000	1,004,000	1,348,965	344,965
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	5,284,906	4,784,906	457	4,784,449
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	84,094	84,094	84,094	-
Total expenditures	5,369,000	4,869,000	84,551	4,784,449
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,865,000)	(3,865,000)	1,264,414	5,129,414
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (3,865,000)	\$ (3,865,000)	\$ 1,264,414	\$ 5,129,414

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - LOCAL VICTIM SERVICES FUND

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	12,000	12,000	13,534	1,534
Interest	50	50	288	238
Other	-	-	-	-
Total revenues	12,050	12,050	13,822	1,772
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	12,050	12,050	-	12,050
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	12,050	12,050	-	12,050
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	13,822	13,822
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ -	\$ -	\$ 13,822	\$ 13,822

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - EMERGENCY SHELTER RENOVATION

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	550,284	546,796	415,884	(130,912)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Total revenues	550,284	546,796	415,884	(130,912)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	550,599	547,111	415,884	131,227
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	550,599	547,111	415,884	131,227
Excess (Deficiency) of Revenues Over (Under) Expenditures	(315)	(315)	-	315
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	\$ (315)	\$ (315)	\$ -	\$ 315

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - OFFENDER SUPERVISION

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	202,127	202,127	242,834	40,707
Fines and forfeits	-	-	-	-
Interest	1,500	1,500	38,865	37,365
Other	-	-	-	-
Total revenues	203,627	203,627	281,699	78,072
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	1,086,543	986,543	-	986,543
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	1,086,543	986,543	-	986,543
Excess (Deficiency) of Revenues Over (Under) Expenditures	(882,916)	(782,916)	281,699	1,064,615
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(15,078)	(115,078)	(160,590)	(45,512)
Total other financing sources (uses)	(15,078)	(115,078)	(160,590)	(45,512)
Net Change in Fund Balance	\$ (897,994)	\$ (897,994)	\$ 121,109	\$ 1,019,103

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - INMATE WELFARE

FOR THE YEAR ENDED DECEMBER 31, 2023

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	1,720,112	1,720,112
Fines and forfeits	-	-	-	-
Interest	-	-	50,788	50,788
Other	-	-	-	-
Total revenues	-	-	1,770,900	1,770,900
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	1,351,520	(1,351,520)
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	16,845	(16,845)
Debt service	-	-	-	-
Total expenditures	-	-	1,368,365	(1,368,365)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	402,535	402,535
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(408,018)	(408,018)
Total other financing sources (uses)	-	-	(408,018)	(408,018)
Net Change in Fund Balance	\$ -	\$ -	\$ (5,483)	\$ (5,483)

See accompanying notes to financial statements.

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, 2023

	Clerk of Courts	Commissary	District Justice Courts	Domestic Relations	Prothonotary	Recorder of Deeds	Register of Wills	Sheriff	Tax Claim	Treasurer	Total
Assets											
Cash and cash equivalents	\$ 283,657	\$ 33,920	\$ 96,767	\$ 6,496	\$ 1,002,761	\$ 1,309,560	\$ 3,028	\$ 301,238	\$ 916,404	\$ 29,099	\$ 3,982,930
Investments:											
Money markets	-	-	-	-	-	-	-	-	-	-	-
Bond mutual funds	-	-	-	-	-	-	-	-	-	-	-
International equity funds	-	-	-	-	-	-	-	-	-	-	-
Domestic equity funds	-	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable - at estimated realizable value	-	-	-	-	-	-	-	-	40,793	-	40,793
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 283,657</u>	<u>\$ 33,920</u>	<u>\$ 96,767</u>	<u>\$ 6,496</u>	<u>\$ 1,002,761</u>	<u>\$ 1,309,560</u>	<u>\$ 3,028</u>	<u>\$ 301,238</u>	<u>\$ 957,197</u>	<u>\$ 29,099</u>	<u>\$ 4,023,723</u>
Liabilities											
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,257	\$ -	\$ 4,257
Due to other governments	51,804	-	45,816	6,496	-	1,262,211	3,028	13,305	952,940	29,078	2,364,678
Escrow liability	231,853	33,920	50,951	-	-	47,349	-	287,933	-	21	652,027
Other unreconciled liability	-	-	-	-	1,002,761	-	-	-	-	-	1,002,761
Total Liabilities	<u>283,657</u>	<u>33,920</u>	<u>96,767</u>	<u>6,496</u>	<u>1,002,761</u>	<u>1,309,560</u>	<u>3,028</u>	<u>301,238</u>	<u>957,197</u>	<u>29,099</u>	<u>4,023,723</u>
Net Position											
Net Position Restricted for Fiduciary Funds	<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, 2023

	Clerk of Courts	Commissary	District Justice Courts	Domestic Relations	Prothonotary	Recorder of Deeds	Register of Wills	Sheriff	Tax Claim	Treasurer	Total
Additions:											
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	1,793,852	-	-	-	-	-	-	-	-	-	1,793,852
Commissary	-	175,158	-	-	-	-	-	-	-	-	175,158
District Courts	-	-	2,312,355	-	-	-	-	-	-	-	2,312,355
Domestic Relations	-	-	-	119,520	-	-	-	-	-	-	119,520
Prothonotary	-	-	-	-	840,640	-	-	-	-	-	840,640
Recorder of Deeds	-	-	-	-	-	13,403,697	-	-	-	-	13,403,697
Register of Wills	-	-	-	-	-	-	50,943	-	-	-	50,943
Sheriff	-	-	-	-	-	-	-	2,062,177	-	-	2,062,177
Tax Claim	-	-	-	-	-	-	-	-	4,897,027	-	4,897,027
Treasurer	-	-	-	-	-	-	-	-	-	201,423	201,423
Total receipts	1,793,852	175,158	2,312,355	119,520	840,640	13,403,697	50,943	2,062,177	4,897,027	201,423	25,856,792
Total additions	1,793,852	175,158	2,312,355	119,520	840,640	13,403,697	50,943	2,062,177	4,897,027	201,423	25,856,792
Deductions:											
Benefits and refunds paid to plan members and beneficiaries	-	-	-	-	-	-	-	-	-	-	-
Administrative expense	-	-	-	-	-	-	-	-	-	-	-
Fiduciary liability insurance	-	-	-	-	-	-	-	-	-	-	-
Disbursements:											
Payments to other governments	798,213	-	1,941,187	119,520	203,347	12,981,213	50,943	-	4,897,027	187,090	21,178,540
Escrow payments	995,639	175,158	254,642	-	184,995	422,484	-	2,062,177	-	14,333	4,109,428
Other disbursements	-	-	116,526	-	452,298	-	-	-	-	-	568,824
Total disbursements	1,793,852	175,158	2,312,355	119,520	840,640	13,403,697	50,943	2,062,177	4,897,027	201,423	25,856,792
Total deductions	1,793,852	175,158	2,312,355	119,520	840,640	13,403,697	50,943	2,062,177	4,897,027	201,423	25,856,792
Decrease in Net Position	-	-	-	-	-	-	-	-	-	-	-
Net Position											
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, 2023

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues:</u>						
<u>Election Bureau</u>						
Election Bureau	01020441 04000	\$ 3,000	\$ 3,000	\$ 4,782	\$ 1,782	\$ 1,782
Election Integrity Grant	01020432 01290	696,390	696,390	922,651	226,261	226,261
Subtotal		699,390	699,390	927,433	228,043	228,043
<u>Assessment</u>						
Assessment	01060441 04001	100,000	100,000	124,359	24,359	24,359
Act 1 Homestead	01065441 04001	10,800	10,800	3,780	(7,020)	(7,020)
Subtotal		110,800	110,800	128,139	17,339	17,339
<u>Mapping</u>						
Maps/Mapping Department	01070441 04002	10,000	10,000	18,361	8,361	8,361
Copies	01070441 04039	500	500	482	(18)	(18)
Subtotal		10,500	10,500	18,843	8,343	8,343
<u>Tax Collectors</u>						
Current Real Estate - General	01080411 03000	41,727,970	41,727,970	41,974,703	246,733	246,733
Current Real Estate - BC3	01080411 03001	5,624,327	5,624,327	5,657,660	33,333	33,333
Current Real Estate - Debt Service	01080411 03002	5,587,278	5,587,278	5,621,029	33,751	33,751
Subtotal		52,939,575	52,939,575	53,253,392	313,817	313,817
<u>Payment in Lieu of Taxes</u>						
Public Utility Act	01081432 01004	53,000	53,000	50,151	(2,849)	(2,849)
Payment in Lieu of Taxes	01081432 01005	181,000	181,000	207,004	26,004	26,004
State Game Lands	01081432 01006	13,103	13,103	13,103	-	-
State Equalization	01081432 01007	500	500	1,083	583	583
Subtotal		247,603	247,603	271,341	23,738	23,738
<u>Tax Claim</u>						
Tax Claim Bureau	01100441 04004	55,000	55,000	43,790	(11,210)	(11,210)
Registration Fee	01100441 04207	2,000	2,000	1,620	(380)	(380)
Subtotal		57,000	57,000	45,410	(11,590)	(11,590)

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Revenues: (Continued)						
Treasurer						
Bingo Licenses	01110420 04009	3,000	3,000	3,500	500	500
Small Games of Chance	01110420 04011	29,000	29,000	34,275	5,275	5,275
Bureau of Dog Law Enforcement	01110432 01008	12,000	12,000	2,831	(9,169)	(9,169)
Treasurer - Commissions	01110441 04008	45,000	45,000	22,685	(22,315)	(22,315)
NSF Fee	01110441 04012	1,000	1,000	70	(930)	(930)
License Administration	01110441 04056	11,000	11,000	7,720	(3,280)	(3,280)
Tax Certification Letter Fee	01110441 04169	2,000	2,000	2,780	780	780
Tax Card Duplicates	01110441 04199	1,200	1,200	1,255	55	55
Tax Card Fee	01110441 04208	5,361	5,361	5,394	33	33
Subtotal		109,561	109,561	80,510	(29,051)	(29,051)
Recorder of Deeds						
Recorder - Fees	01150441 04013	650,000	650,000	460,393	(189,607)	(189,607)
Recorder - Commissions	01150441 04014	400,000	400,000	373,063	(26,937)	(26,937)
Recorder - Copy Fees	01150441 04015	10,000	10,000	9,276	(724)	(724)
Recorder - UCC Fees	01150441 04018	30,000	30,000	33,345	3,345	3,345
Interest	01150461 06000	500	500	5,908	5,408	5,408
Subtotal		1,090,500	1,090,500	881,985	(208,515)	(208,515)
Planning						
SWPAC - PennDOT Grant	01190432 01011	17,252	17,252	17,252	-	-
Subdivision Land Development	01190441 04024	35,000	35,000	40,040	5,040	5,040
Subtotal		52,252	52,252	57,292	5,040	5,040
Mailroom						
Printing and Mailing	01240441 04033	38,000	38,000	36,889	(1,111)	(1,111)
Subtotal		38,000	38,000	36,889	(1,111)	(1,111)

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, 2023

(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	319,355	19,355	19,355
Act 24 Guardianship	01270432 01022	25,000	25,000	29,598	4,598	4,598
Court Transcript Revenue	01270442 04194	15,000	15,000	27,940	12,940	12,940
Miscellaneous Revenue (CJAB)	01270469 05000	-	2,000	2,000	2,000	-
Subtotal		340,000	342,000	378,893	38,893	36,893
<u>Custody Conciliator</u>						
Custody Hearing Fees	01271442 04037	40,000	40,000	50,306	10,306	10,306
Genetic Testing	01271594 07005	-	-	532	532	532
Subtotal		40,000	40,000	50,838	10,838	10,838
<u>Jury Reimbursement</u>						
Jury Reimbursement	01278432 01021	500	500	-	(500)	(500)
Subtotal		500	500	-	(500)	(500)
<u>District Judges</u>						
MDJ - Evans City	01280442 04043	70,000	70,000	47,234	(22,766)	(22,766)
MDJ - Cranberry	01285442 04044	75,000	75,000	57,468	(17,532)	(17,532)
MDJ - Saxonburg	01290442 04045	55,000	55,000	65,863	10,863	10,863
MDJ - Chicora	01300442 04046	55,000	55,000	59,460	4,460	4,460
MDJ - Butler Township	01310442 04047	45,000	45,000	63,612	18,612	18,612
MDJ - Butler City	01315442 04048	85,000	85,000	74,656	(10,344)	(10,344)
MDJ - Slippery Rock	01320442 04049	94,000	94,000	75,573	(18,427)	(18,427)
Subtotal		479,000	479,000	443,866	(35,134)	(35,134)

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, 2023

(Continued)

			Budgeted Amounts			Variance with	Variance with
			Original	Final	Actual	Original Budget	Final Budget
Revenues: (Continued)							
Clerk of Courts							
Administration Collection	01340442	04056	-	-	1,959	1,959	1,959
Electronic Monitoring	01340442	04059	-	-	136	136	136
Overpayment/Underpayment	01340442	04171	-	-	19	19	19
DUI Fines	01340450	04055	65,000	65,000	67,411	2,411	2,411
Costs/Fines/Fees	01340450	04057	600,000	600,000	610,363	10,363	10,363
Community Service Fees	01340450	04060	5,000	5,000	4,670	(330)	(330)
Expungement Filing Fees	01340450	04195	2,000	2,000	1,815	(185)	(185)
Interest	01340461	06000	275	275	2,140	1,865	1,865
Substance Abuse Education Fines	01341450	04061	50,878	50,878	37,148	(13,730)	(13,730)
Subtotal			723,153	723,153	725,661	2,508	2,508
Coroner							
Vital Statistics	01350432	01208	15,000	15,000	-	(15,000)	(15,000)
Coroner - Fees	01350442	04062	50,000	50,000	66,575	16,575	16,575
Subtotal			65,000	65,000	66,575	1,575	1,575
District Attorney							
District Attorney Reimbursement	01360432	01200	120,000	120,000	127,477	7,477	7,477
District Attorney - Fees	01360442	04063	15,000	15,000	13,733	(1,267)	(1,267)
Investigative Fund	01360442	07007	500	500	191	(309)	(309)
Expungement Filing Fee	01360450	04196	2,000	2,000	1,815	(185)	(185)
Forfeited Property	01360452	07006	100,000	175,000	155,697	55,697	(19,303)
Forfeitures (Sex Crimes)	01360452	07039	5,000	5,000	-	(5,000)	(5,000)
DUI Sobriety Checkpoint	01364432	20601	-	-	-	-	-
DUI Checkpoint Grant	01364432	20616	75,000	75,000	25,914	(49,086)	(49,086)
DUI Checkpoint Grant	01364432	20600	-	-	48,536	48,536	48,536
VOICE - STOP Grant	01368432	16588	62,500	62,500	78,125	15,625	15,625
Subtotal			380,000	455,000	451,488	71,488	(3,512)
Prothonotary							
Prothonotary - Commissions	01370442	04065	3,500	3,500	5,827	2,327	2,327
Prothonotary - Fees	01370442	04066	365,000	365,000	358,313	(6,687)	(6,687)
Subtotal			368,500	368,500	364,140	(4,360)	(4,360)

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Revenues: (Continued)						
Register of Wills						
Register - Commissions	01380442 04069	101,000	101,000	119,427	18,427	18,427
Register - Fees	01380442 04071	303,000	303,000	375,481	72,481	72,481
Orphan's Court Fees	01380442 04075	70,000	70,000	80,357	10,357	10,357
Counseling Fees	01380442 04076	300	300	150	(150)	(150)
Counseling Interest	01380461 06004	25	25	893	868	868
Subtotal		474,325	474,325	576,308	101,983	101,983
Sheriff						
Sheriff - Fees	01390442 04077	315,000	315,000	317,696	2,696	2,696
Sheriff - Intergovernmental Revenue	01390442 04209	-	-	4,285	4,285	4,285
DRO Reimbursements	01390442 07008	5,000	5,000	564	(4,436)	(4,436)
Federal Transports Revenue	01390442 07035	75,000	75,000	166,721	91,721	91,721
Interest	01390461 06000	800	800	19,382	18,582	18,582
Donations - Canine Care	01390467 07002	1,000	1,000	15,989	14,989	14,989
Donations - Retired Canine Care	01390467 7002A	750	750	491	(259)	(259)
Subtotal		397,550	397,550	525,128	127,578	127,578
Prison						
Work Release	01402444 04078	4,000	4,000	-	(4,000)	(4,000)
Housing	01402444 04079	6,832,800	6,832,800	6,580,392	(252,408)	(252,408)
Medical Visits	01402444 04080	10,000	10,000	2,557	(7,443)	(7,443)
Social Security	01402444 04167	15,000	15,000	15,200	200	200
Booking Fee	01402444 04182	35,000	35,000	27,287	(7,713)	(7,713)
Misconduct Hearings	01402444 04185	750	750	1,314	564	564
Subtotal		6,897,550	6,897,550	6,626,750	(270,800)	(270,800)

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Adult Probation</u>						
Supervision Grant	01410432 01032	130,000	130,000	241,907	111,907	111,907
Adult Probation - Grant-In-Aid	01410432 01033	110,000	110,000	114,443	4,443	4,443
Electronic Monitor Fees	01410444 04082	200,000	200,000	95,198	(104,802)	(104,802)
SCRAM Fees	01410444 04158	35,000	35,000	26,306	(8,694)	(8,694)
CRN Assessment Fees	01410444 04205	70,000	70,000	56,305	(13,695)	(13,695)
Subtotal		545,000	545,000	534,159	(10,841)	(10,841)
<u>Drug Screening</u>						
Drug Screening	01412444 04084	550	550	471	(79)	(79)
Subtotal		550	550	471	(79)	(79)
<u>Juvenile Probation</u>						
J.C.J.C. Grant	01420432 01035	257,000	257,000	257,705	705	705
J.C.J.C. Training	01420432 01036	5,832	5,832	6,094	262	262
Title IV-E	01420432 93658	8,000	8,000	7,706	(294)	(294)
Subtotal		270,832	270,832	271,505	673	673
<u>Emergency Management Agency</u>						
Emergency Management	01440432 97042	95,000	95,000	201,502	106,502	106,502
FEMA - Disaster Assistance	01440432 97036	-	-	7,487	7,487	7,487
Homeland Security	01441432 97067	-	-	2,978	2,978	2,978
Subtotal		95,000	95,000	211,967	116,967	116,967

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, 2023

(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	6,977	7,170	193	193
Subtotal			6,977	6,977	7,170	193	193
<u>Veterans</u>							
State Veteran's Trust Fund Grant	01470432	01298	-	12,000	12,000	12,000	-
Subtotal			-	12,000	12,000	12,000	-
<u>Parks and Recreation</u>							
Shelter Reservations	01510447	04096	43,000	43,000	46,930	3,930	3,930
Diamond Park Permit	01510447	04201	1,000	1,000	2,328	1,328	1,328
Alameda Park Permit	01510447	04202	500	500	930	430	430
Subtotal			44,500	44,500	50,188	5,688	5,688
<u>Parks and Recreation - Pool</u>							
Concessions	01520447	04097	46,000	46,000	34,655	(11,345)	(11,345)
Pool Rental/Locker Income	01520447	04098	12,000	12,000	8,271	(3,729)	(3,729)
Swim Team	01520447	04099	-	-	290	290	290
Pool Admissions	01520447	04100	110,000	110,000	114,879	4,879	4,879
Swim Lessons	01520447	04101	15,000	15,000	4,900	(10,100)	(10,100)
Pool Passes	01520447	04102	35,000	35,000	39,836	4,836	4,836
Pool Program Fees	01520447	04166	3,500	3,500	84	(3,416)	(3,416)
Miscellaneous Revenue	01520447	05000	500	500	596	96	96
Overage/Shortage	01520447	05003	-	-	43	43	43
Subtotal			222,000	222,000	203,554	(18,446)	(18,446)
<u>Interest</u>							
Interest	01610461	06000	100,000	100,000	1,518,007	1,418,007	1,418,007
Subtotal			100,000	100,000	1,518,007	1,418,007	1,418,007

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Revenues: (Continued)						
Miscellaneous						
Land Use Allowance	01640462 04118	3,255	3,255	3,255	-	-
Building and Equipment Allowance	01640462 04119	515,190	515,190	573,243	58,053	58,053
DUI Match	01640446 04133	65,000	65,000	57,471	(7,529)	(7,529)
Marcellus Shale Royalties	01640462 04188	250,000	250,000	117,227	(132,773)	(132,773)
Donations	01640467 07002	5,000	5,000	2,136	(2,864)	(2,864)
Miscellaneous Revenue	01640469 05000	5,000	5,000	7,023	2,023	2,023
Parking Fees	01640469 05009	11,400	11,400	11,083	(317)	(317)
Cost Allocation Plan	01640594 07017	900,000	900,000	1,149,905	249,905	249,905
Miscellaneous Refund	01640594 07028	200	200	233	33	33
Subtotal		1,755,045	1,755,045	1,921,576	166,531	166,531
Other Financing Sources - Leases						
Other Financing Sourace - Leases	01661590 04289	-	-	821,356	821,356	821,356
Subtotal		-	-	821,356	821,356	821,356
Transfers						
Transfer from Marcellus Shale	01013592 09037	43,750	43,750	47,422	3,672	3,672
Transfer from Opioid Abatement	01018592 09044	-	200,000	232,635	232,635	32,635
Transfer from Hotel Tax	01082592 09002	96,500	96,500	118,895	22,395	22,395
Transfer from Tax Claim	01100592 09003	1,803,500	1,803,500	1,769,339	(34,161)	(34,161)
Transfer from Affordable Housing	01151592 09017	40,000	40,000	36,816	(3,184)	(3,184)
Transfer from Waste Management	01200592 09006	223,303	223,303	251,170	27,867	27,867
Transfer from Inmate Welfare	01402592 09043	-	297,792	258,289	258,289	(39,503)
Trasnfer from Offender Supervision	01410592 09040	-	100,000	147,886	147,886	47,886
Subtotal		2,207,053	2,804,845	2,862,452	655,399	57,607
Prior Year						
Prior Year Fund Balance Carryover	01000400 00000	4,070,946	4,070,946	-	(4,070,946)	(4,070,946)
Subtotal		4,070,946	4,070,946	-	(4,070,946)	(4,070,946)
Grand Total General Fund Revenues		\$ 74,838,662	\$ 75,525,454	\$ 74,325,286	\$ (513,376)	\$ (1,200,168)

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, 2023

(Continued)

	Budgeted Amounts			Variance with	Variance with
	Original	Final	Actual	Original Budget	Final Budget
<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>					
Grand Total General Fund Revenues:	\$ 74,838,662	\$ 75,525,454	\$ 74,325,286	\$ (513,376)	\$ (1,200,168)
Operating Reserve	3,000	3,000	42,942	39,942	39,942
Workers' Compensation	20,000	20,000	58,756	38,756	38,756
Tax Claim	1,913,500	1,913,500	1,871,084	(42,416)	(42,416)
Agricultural Conservation	99,250	99,250	64,287	(34,963)	(34,963)
Less: Prior Year Fund Balance Carryover:					
General Fund	4,070,946	4,070,946	-	(4,070,946)	(4,070,946)
Less: Elimination of Interfund Transfers:					
Tax Claim	1,803,500	1,803,500	1,769,339	(34,161)	(34,161)
Grand Total As Reported on page III-8	\$ 70,999,966	\$ 71,686,758	\$ 74,593,016	\$ 3,593,050	\$ 2,906,258

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, 2023

(Continued)

		Budgeted Amounts			Variance with	Variance with
		Original	Final	Actual	Original Budget	Final Budget
Expenditures:						
Commissioners						
Department Head Salary	010106 0100	\$ 286,473	\$ 286,473	\$ 286,473	\$ -	\$ -
Staff Salary	010106 0300	374,657	374,657	372,518	2,139	2,139
Social Security	010106 0802	50,578	50,578	49,284	1,294	1,294
Retirement	010106 0804	135,849	135,849	123,020	12,829	12,829
Medical/Rx/Dental	010106 0807	146,788	159,872	164,162	(17,374)	(4,290)
Vision/Life Insurance	010106 0809	2,162	2,162	2,243	(81)	(81)
Contracted Services	010107 1000	20,000	20,000	20,000	-	-
Contracted Services - RTK	010107 0008	20,000	20,000	4,955	15,045	15,045
Advertising	010107 2700	5,000	5,000	4,404	596	596
Materials and Supplies	010107 3000	4,000	4,000	5,543	(1,543)	(1,543)
Travel and Transportation	010107 4100	10,000	10,000	14,029	(4,029)	(4,029)
Equipment Maintenance and Rental	010107 4500	8,600	8,600	6,959	1,641	1,641
Association Dues	010107 6100	30,000	30,000	31,278	(1,278)	(1,278)
Other Miscellaneous Costs	010107 8004	5,000	5,000	395	4,605	4,605
Subtotal		1,099,107	1,112,191	1,085,263	13,844	26,928
Election Bureau						
Department Head Salary	010206 0100	62,261	62,261	64,861	(2,600)	(2,600)
Staff Salary	010206 0300	249,999	261,555	250,886	(887)	10,669
Overtime	010206 0399	10,000	10,000	4,191	5,809	5,809
Social Security	010206 0802	24,652	25,536	23,890	762	1,646
Retirement	010206 0804	65,303	65,303	60,851	4,452	4,452
Medical/Rx/Dental	010206 0807	75,857	61,372	50,227	25,630	11,145
Vision/Life Insurance	010206 0809	1,472	1,472	1,131	341	341
Postage	010207 2500	1,100	1,100	1,100	-	-
Advertising	010207 2700	500	500	-	500	500
Materials and Supplies	010207 3000	12,500	17,500	11,504	996	5,996
Training and Staff Development	010207 4000	1,500	1,500	1,260	240	240
Travel and Transportation	010207 4100	2,500	2,500	2,925	(425)	(425)
Rentals/Leases	010207 4500	8,000	18,000	15,290	(7,290)	2,710
Subtotal		515,644	528,599	488,116	27,528	40,483

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, 2023

(Continued)

		Budgeted Amounts			Variance with	Variance with
		Original	Final	Actual	Original Budget	Final Budget
Expenditures: (Continued)						
Election Return Board						
Election Official Salaries	010216 0100	235,000	235,000	226,133	8,867	8,867
Return Board Salary	010216 0301	2,500	2,500	794	1,706	1,706
Contracted Services	010217 1000	54,800	54,800	53,849	951	951
Rent/Occupancy Costs	010217 2200	6,750	6,750	5,175	1,575	1,575
Telephone	010217 2400	1,500	1,500	1,411	89	89
Printing	010217 2600	50,000	50,000	32,566	17,434	17,434
Printing Ballots	010217 2601	75,350	75,350	71,303	4,047	4,047
Advertising	010217 2700	4,000	4,000	2,058	1,942	1,942
Materials and Supplies	010217 3000	50,000	50,000	28,376	21,624	21,624
Training & Staff Development	010217 4000	9,500	9,500	6,560	2,940	2,940
Travel & Transportation	010217 4100	12,000	12,000	14,625	(2,625)	(2,625)
Equipment Maintenance & Rental	010217 4500	114,850	114,850	109,301	5,549	5,549
Subtotal		616,250	616,250	552,151	64,099	64,099
Election Day Workers						
Staff Salary	010236 0300	15,000	15,000	21,315	(6,315)	(6,315)
Overtime	010236 0399	2,000	2,000	2,056	(56)	(56)
Social Security	010236 0802	1,301	1,301	1,749	(448)	(448)
Medical/Rx/Dental	010236 0807	5,000	5,000	6,132	(1,132)	(1,132)
Vision/Life Insurance	010236 0809	100	100	86	14	14
Subtotal		23,401	23,401	31,338	(7,937)	(7,937)

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, 2023

(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	90,173	90,173	90,173	-	-
Solicitor Salary	010306 0200	6,000	6,000	-	6,000	6,000
Staff Salaries	010306 0300	577,774	603,683	544,741	33,033	58,942
Social Security	010306 0802	51,327	53,309	47,783	3,544	5,526
Retirement	010306 0804	135,078	135,078	119,376	15,702	15,702
Medical/Rx/Dental	010306 0807	117,936	125,196	97,242	20,694	27,954
Vision/Life Insurance	010306 0809	2,148	2,148	1,834	314	314
Contracted Services	010307 1000	10,000	10,000	15,606	(5,606)	(5,606)
Audit Contracts	010307 1001	40,000	40,000	33,798	6,202	6,202
Advertising	010307 2700	1,500	1,500	1,500	-	-
Materials and Supplies	010307 3000	4,000	4,000	6,527	(2,527)	(2,527)
Training and Staff Development	010307 4000	7,390	7,390	1,825	5,565	5,565
Equipment Maintenance and Rental	010307 4500	5,220	5,220	5,167	53	53
Association Dues	010307 6100	2,460	2,460	1,590	870	870
Subtotal		1,051,006	1,086,157	967,162	83,844	118,995
<u>Single Audit</u>						
Single Audit	010407 1002	87,000	87,000	86,074	926	926
Subtotal		87,000	87,000	86,074	926	926
<u>Budget</u>						
Staff Salary	010506 0300	165,086	165,086	165,633	(547)	(547)
Social Security	010506 0802	12,629	12,629	12,478	151	151
Retirement	010506 0804	36,319	36,319	32,830	3,489	3,489
Medical/Rx/Dental	010506 0807	28,494	28,495	28,494	-	1
Vision/Life Insurance	010506 0809	450	450	450	-	-
Materials and Supplies	010507 3000	200	200	67	133	133
Travel and Transportation	010507 4100	200	200	50	150	150
Equipment Maintenance and Rental	010507 4500	720	720	720	-	-
Subtotal		244,098	244,099	240,722	3,376	3,377

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, 2023

(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	44,928	44,928	45,128	(200)	(200)
Staff Salaries	010606 0300	401,943	415,766	411,115	(9,172)	4,651
Social Security	010606 0802	34,185	35,242	33,439	746	1,803
Uniform Benefits	010606 0803	800	800	733	67	67
Retirement	010606 0804	98,311	98,311	79,320	18,991	18,991
Medical/Rx/Dental	010606 0807	169,996	182,227	167,109	2,887	15,118
Vision/Life Insurance	010606 0809	2,477	2,477	2,293	184	184
Contracted Services	010607 1000	150,000	150,000	129,478	20,522	20,522
Contracted Appraisals	010607 1003	30,000	30,000	12,350	17,650	17,650
Appeal Board	010607 1013	6,000	6,000	2,850	3,150	3,150
Materials and Supplies	010607 3000	25,000	25,000	16,051	8,949	8,949
Training and Staff Development	010607 4000	14,000	14,000	6,332	7,668	7,668
Travel and Transportation	010607 4100	14,000	14,000	3,468	10,532	10,532
Equipment Maintenance and Rental	010607 4500	165,360	165,360	167,927	(2,567)	(2,567)
Association Dues	010607 6100	2,000	2,000	785	1,215	1,215
Subtotal		1,159,000	1,186,111	1,078,378	80,622	107,733
<u>Homestead</u>						
Postage	010657 2500	3,000	3,000	2,028	972	972
Materials and Supplies	010657 3000	2,000	2,000	1,076	924	924
Subtotal		5,000	5,000	3,104	1,896	1,896

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, 2023

(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	61,002	61,002	61,002	-	-
Staff Salary	010706 0300	83,999	97,011	99,751	(15,752)	(2,740)
Social Security	010706 0802	11,093	12,088	11,954	(861)	134
Retirement	010706 0804	31,900	31,900	31,600	300	300
Medical/Rx/Dental	010706 0807	35,540	37,951	37,843	(2,303)	108
Vision/Life Insurance	010706 0809	630	630	626	4	4
Materials and Supplies	010707 3000	2,500	2,500	1,370	1,130	1,130
Training and Staff Development	010707 4000	3,000	3,000	80	2,920	2,920
Travel and Transportation	010707 4100	500	500	28	472	472
Equipment Maintenance and Rental	010707 4500	18,720	18,720	12,690	6,030	6,030
Association Dues	010707 6100	300	300	200	100	100
Subtotal		249,184	265,602	257,144	(7,960)	8,458
<u>Tax Collectors</u>						
Tax Collector Commissions	010806 0344	340,000	340,000	336,916	3,084	3,084
Social Security	010806 0802	26,010	26,010	25,774	236	236
Postage	010807 2500	3,000	3,000	2,655	345	345
Subtotal		369,010	369,010	365,345	3,665	3,665

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Expenditures: (Continued)						
Tax Claim						
Department Head Salary	011006 0100	44,928	44,928	45,128	(200)	(200)
Staff Salary	011006 0300	127,074	132,880	85,375	41,699	47,505
Social Security	011006 0802	13,157	13,601	9,768	3,389	3,833
Retirement	011006 0804	24,260	24,260	32,185	(7,925)	(7,925)
Medical/Rx/Dental	011006 0807	38,339	39,671	18,344	19,995	21,327
Vision/Life Insurance	011006 0809	750	750	570	180	180
Advertising	011007 2700	75,000	75,000	87,588	(12,588)	(12,588)
Materials and Supplies	011007 3000	2,000	2,000	118	1,882	1,882
Training and Staff Development	011007 4000	500	500	-	500	500
Travel and Transportation	011007 4100	700	700	565	135	135
Equipment Maintenance and Rental	011007 4500	18,080	18,080	15,550	2,530	2,530
Title Searches	011007 5000	5,000	5,000	5,409	(409)	(409)
Judicial Sale	011007 5200	25,000	25,000	11,089	13,911	13,911
Association Dues	011007 6100	150	150	238	(88)	(88)
Subtotal		374,938	382,520	311,927	63,011	70,593
Treasurer						
Department Head Salary	011106 0100	90,173	90,173	90,173	-	-
Solicitor Salary	011106 0200	6,000	6,000	6,000	-	-
Staff Salary	011106 0300	284,601	289,424	289,116	(4,515)	308
Doe Project Salaries	011106 0311	6,200	6,200	-	6,200	6,200
Social Security	011106 0802	29,145	29,514	28,398	747	1,116
Retirement	011106 0804	82,449	82,449	75,514	6,935	6,935
Medical/Rx/Dental	011106 0807	97,276	103,516	107,900	(10,624)	(4,384)
Vision/Life Insurance	011106 0809	1,622	1,622	1,616	6	6
Contracted Services	011107 1000	-	13,875	13,875	(13,875)	-
Dog Law Enforcement Costs	011107 2500	12,000	12,000	2,831	9,169	9,169
License Administration Expended	011107 2501	11,000	11,000	7,720	3,280	3,280
Materials and Supplies	011107 3000	2,500	2,500	891	1,609	1,609
Training and Staff Development	011107 4000	1,370	1,370	600	770	770
Travel and Transportation	011107 4100	1,900	1,900	1,833	67	67
Equipment Maintenance and Rental	011107 4500	3,720	3,720	2,416	1,304	1,304
Association Dues	011107 6100	1,395	1,395	1,330	65	65
Subtotal		631,351	656,658	630,213	1,138	26,445

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, 2023

(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	81,007	81,007	81,007	-	-
Social Security	011206 0802	8,525	8,525	6,101	2,424	2,424
Staff Salary	011206 0300	30,426	30,426	1,097	29,329	29,329
Retirement	011206 0804	17,821	17,821	16,063	1,758	1,758
Medical/Rx/Dental	011206 0807	21,016	22,564	22,563	(1,547)	1
Vision/Life Insurance	011206 0809	271	271	270	1	1
Materials and Supplies	011207 3000	300	300	1,241	(941)	(941)
Travel and Transportation	011207 4100	2,000	2,000	3,342	(1,342)	(1,342)
Equipment Maintenance and Rental	011207 4500	720	720	720	-	-
Association Dues	011207 6100	200	200	-	200	200
Subtotal		162,286	163,834	132,404	29,882	31,430
<u>Solicitor</u>						
Department Head Salary	011306 0100	100,315	55,222	44,916	55,399	10,306
Social Security	011306 0802	7,674	5,903	3,384	4,290	2,519
Retirement	011306 0804	22,069	16,976	7,650	14,419	9,326
Medical/Rx/Dental	011306 0807	16,113	12,090	6,040	10,073	6,050
Vision/Life Insurance	011306 0809	271	271	106	165	165
Contracted Services	011307 1000	-	55,980	152,053	(152,053)	(96,073)
Materials and Supplies	011307 3000	3,000	3,000	938	2,062	2,062
Travel and Transportation	011307 4100	2,500	2,500	753	1,747	1,747
Filing Fees	011307 5001	500	500	-	500	500
Subtotal		152,442	152,442	215,840	(63,398)	(63,398)
<u>Unanticipated Legal</u>						
Unanticipated Legal - General	011357 8005	50,000	50,000	30,925	19,075	19,075
Unanticipated Legal - Prison	011357 8065	50,000	50,000	43,615	6,385	6,385
Subtotal		100,000	100,000	74,540	25,460	25,460

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, 2023

(Continued)

			Budgeted Amounts			Variance with	Variance with
			Original	Final	Actual	Original Budget	Final Budget
Expenditures: (Continued)							
Public Defender							
Department Head Salary	011406	0100	118,616	118,616	119,496	(880)	(880)
Staff Salary	011406	0300	752,422	754,408	710,206	42,216	44,202
Social Security	011406	0802	66,635	66,787	61,943	4,692	4,844
Retirement	011406	0804	187,221	187,221	158,492	28,729	28,729
Medical/Rx/Dental	011406	0807	157,564	168,789	158,038	(474)	10,751
Vision/Life Insurance	011406	0809	1,807	1,807	1,706	101	101
Materials and Supplies	011407	3000	30,000	30,000	27,846	2,154	2,154
Travel and Training	011407	4100	13,000	13,000	8,886	4,114	4,114
Equipment Maintenance and Rental	011407	4500	9,720	9,720	2,119	7,601	7,601
Association Dues	011407	6100	4,000	4,000	3,750	250	250
Costs of Defense	011407	8056	65,000	65,000	17,654	47,346	47,346
Subtotal			1,405,985	1,419,348	1,270,136	135,849	149,212
Recorder of Deeds							
Department Head Salary	011506	0100	90,173	90,173	90,173	-	-
Solicitor Salary	011506	0200	6,000	6,000	6,000	-	-
Staff Salary	011506	0300	231,184	239,553	224,133	7,051	15,420
Social Security	011506	0802	24,584	25,224	23,329	1,255	1,895
Retirement	011506	0804	70,698	70,698	47,154	23,544	23,544
Medical/Rx/Dental	011506	0807	91,644	96,623	88,781	2,863	7,842
Vision/Life Insurance	011506	0809	1,531	1,531	1,449	82	82
Materials and Supplies	011507	3000	4,500	4,524	3,876	624	648
Training and Staff Development	011507	4000	1,000	1,000	60	940	940
Travel and Transportation	011507	4100	500	500	-	500	500
Equipment Maintenance and Rental	011507	4500	8,700	8,700	4,341	4,359	4,359
Association Dues	011507	6100	260	260	260	-	-
Subtotal			530,774	544,786	489,556	41,218	55,230

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, 2023

(Continued)

			Budgeted Amounts			Variance with	Variance with
			Original	Final	Actual	Original Budget	Final Budget
Expenditures: (Continued)							
Personnel							
Department Head Salary	011606	0100	103,523	103,523	105,764	(2,241)	(2,241)
Staff Salary	011606	0300	265,688	265,688	266,507	(819)	(819)
Social Security	011606	0802	28,244	28,244	27,888	356	356
Retirement	011606	0804	81,227	81,227	74,964	6,263	6,263
Medical/Rx/Dental	011606	0807	67,869	73,284	69,626	(1,757)	3,658
Vision/Life Insurance	011606	0809	1,366	1,366	1,349	17	17
Contracted Services	011607	1000	40,000	60,000	46,945	(6,945)	13,055
Union Negotiations	011607	1016	40,000	40,000	92,386	(52,386)	(52,386)
Materials and Supplies	011607	3000	3,000	3,000	1,316	1,684	1,684
Training and Staff Development	011607	4000	6,000	6,000	1,285	4,715	4,715
Travel and Transportation	011607	4100	2,000	2,000	518	1,482	1,482
Equipment Maintenance and Rental	011607	4500	4,420	4,420	2,806	1,614	1,614
Subtotal			643,337	668,752	691,354	(48,017)	(22,602)
Employee Benefits							
Education	0116267	0814	-	-	7,704	(7,704)	(7,704)
Workers' Compensation	0116264	0811	-	-	-	-	-
Unemployment Compensation	0116265	0812	30,000	30,000	-	30,000	30,000
Cobra Health Benefits	0116267	0808	-	-	(1,023)	1,023	1,023
HRA Benefits	0116267	0826	475,000	127,304	-	475,000	127,304
Miscellaneous Healthcare	0116267	0845	-	-	(7,863)	7,863	7,863
Subtotal			505,000	157,304	(1,182)	506,182	158,486

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Workers' Compensation</u>						
Reimbursements	0116364 8600	-	-	(30,780)	30,780	30,780
Administrative Costs	0116364 8601	5,000	5,000	6,278	(1,278)	(1,278)
Advisor Fees	0116364 8602	3,200	3,200	3,051	149	149
Claims	0116364 8603	125,000	125,000	57,189	67,811	67,811
Excess Insurance	0116364 8604	89,397	89,397	89,473	(76)	(76)
Miscellaneous	0116364 8605	500	500	3,140	(2,640)	(2,640)
Subtotal		223,097	223,097	128,351	94,746	94,746
<u>Central Phone</u>						
Telephone	011707 2400	125,000	125,000	123,213	1,787	1,787
Subtotal		125,000	125,000	123,213	1,787	1,787
<u>Information Technology</u>						
Department Head Salary	011806 0100	103,484	103,484	103,483	1	1
Staff Salary	011806 0300	416,415	437,354	415,827	588	21,527
Overtime	011806 0399	-	-	845	(845)	(845)
Social Security	011806 0802	39,771	41,373	39,088	683	2,285
Retirement	011806 0804	108,718	108,718	99,985	8,733	8,733
Medical/Rx/Dental	011806 0807	95,678	101,622	96,446	(768)	5,176
Vision/Life Insurance	011806 0809	1,708	1,708	1,588	120	120
Contracted Services	011807 1000	35,000	35,000	33,701	1,299	1,299
Telephone	011807 2400	1,150	1,150	842	308	308
Materials and Supplies	011807 3000	15,000	18,700	22,605	(7,605)	(3,905)
Training and Staff Development	011807 4000	5,200	5,200	5,145	55	55
Travel and Transportation	011807 4100	1,000	1,000	-	1,000	1,000
Equipment Maintenance and Rental	011807 4500	526,440	564,440	553,960	(27,520)	10,480
Financial/Tax Software Support	011807 4516	157,000	157,000	169,532	(12,532)	(12,532)
Association Dues	011807 6100	2,500	2,500	-	2,500	2,500
Subtotal		1,509,064	1,579,249	1,543,047	(33,983)	36,202

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, 2023

(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	109,361	109,361	108,874	487	487
Staff Salary	011906 0300	113,069	114,918	116,281	(3,212)	(1,363)
Social Security	011906 0802	17,016	17,157	16,842	174	315
Retirement	011906 0804	48,934	48,934	46,190	2,744	2,744
Medical/Rx/Dental	011906 0807	21,403	27,471	27,393	(5,990)	78
Vision/Life Insurance	011906 0809	630	630	515	115	115
Contracted Services	011907 1000	300,000	300,000	247,928	52,072	52,072
Printing	011907 2600	1,000	1,000	64	936	936
Advertising	011907 2700	1,000	1,000	228	772	772
Materials and Supplies	011907 3000	1,200	1,200	462	738	738
Training and Staff Development	011907 4000	6,500	6,500	-	6,500	6,500
Travel and Transportation	011907 4100	1,500	1,500	4,655	(3,155)	(3,155)
Equipment Maintenance and Rental	011907 4500	1,800	1,800	783	1,017	1,017
Association Dues	011907 6100	700	700	178	522	522
Subtotal		624,113	632,171	570,393	53,720	61,778
<u>Safety Committee</u>						
Materials and Supplies	012017 3000	400	400	195	205	205
Training and Staff Development	012017 4000	400	400	332	68	68
Subtotal		800	800	527	273	273

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Expenditures: (Continued)						
Maintenance						
Department Head Salary	012206 0100	65,010	65,010	64,783	227	227
Staff Salary	012206 0300	597,396	631,904	610,438	(13,042)	21,466
On Call Pay	012206 0398	5,000	5,000	2,100	2,900	2,900
Overtime	012206 0399	15,000	15,000	2,478	12,522	12,522
Social Security	012206 0802	52,208	54,848	50,508	1,700	4,340
Uniform Benefits	012206 0803	3,850	3,850	4,142	(292)	(292)
Retirement	012206 0804	136,969	136,969	134,809	2,160	2,160
Medical/Rx/Dental	012206 0807	188,552	199,431	174,025	14,527	25,406
Vision/Life Insurance	012206 0809	3,161	3,161	2,990	171	171
Contracted Services	012207 1000	13,654	13,654	9,353	4,301	4,301
Utilities	012207 2300	30,000	30,000	19,438	10,562	10,562
Materials and Supplies	012207 3000	34,944	34,944	24,154	10,790	10,790
Travel and Transportation	012207 4100	1,050	1,050	847	203	203
Inspection	012207 5035	2,576	2,576	2,391	185	185
Storage Costs	012207 6200	63,045	63,045	51,475	11,570	11,570
Unanticipated Damages	012207 8009	5,000	11,750	10,039	(5,039)	1,711
Subtotal		1,217,415	1,272,192	1,163,970	53,445	108,222
Miscellaneous Maintenance						
Staff Salary	012216 0300	5,000	5,000	-	5,000	5,000
Social Security	012216 0802	383	383	-	383	383
Uniform Benefits	012216 0803	200	200	-	200	200
Retirement	012216 0804	1,100	1,100	-	1,100	1,100
Medical/Rx/Dental	012216 0807	2,000	2,000	-	2,000	2,000
Vision/Life Insurance	012216 0809	50	50	-	50	50
Contracted Services	012217 1000	2,548	2,548	1,624	924	924
Utilities - Barn #1	012217 2306	212	212	187	25	25
Utilities - Building #9	012217 2307	31,877	31,877	25,782	6,095	6,095
Materials and Supplies	012217 3000	19,002	19,002	13,965	5,037	5,037
Equipment Maintenance and Rental	012217 4500	5,000	5,000	3,842	1,158	1,158
Sunnyview Complex Maintenance	012217 4509	9,277	9,277	8,306	971	971
Unanticipated Damages	012217 8009	5,000	5,000	5,767	(767)	(767)
Subtotal		81,649	81,649	59,473	22,176	22,176

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Expenditures: (Continued)						
Facilities						
Contracted Services	012227 1000	37,121	37,121	19,242	17,879	17,879
Contracted Services	012237 1000	2,000	2,000	-	2,000	2,000
Contracted Services	012247 1000	13,200	13,200	12,242	958	958
Contracted Services	012257 1000	20,000	20,000	41	19,959	19,959
Utilities	012227 2300	235,000	235,000	181,330	53,670	53,670
Utilities	012237 2300	12,000	12,000	-	12,000	12,000
Utilities	012247 2300	67,912	67,912	58,839	9,073	9,073
Utilities	012257 2300	70,000	70,000	10,829	59,171	59,171
Telephone	012227 2400	1,500	1,500	505	995	995
Materials and Supplies	012227 3000	125,479	125,479	68,981	56,498	56,498
Materials and Supplies	012237 3000	9,682	9,682	5,087	4,595	4,595
Materials and Supplies	012247 3000	18,214	18,214	11,239	6,975	6,975
Materials and Supplies	012257 3000	10,000	10,000	27	9,973	9,973
Equipment Maintenance and Rental	012227 4500	22,990	22,990	11,351	11,639	11,639
Equipment Maintenance and Rental	012237 4500	5,000	5,000	-	5,000	5,000
Equipment Maintenance and Rental	012247 4500	5,000	5,000	3,854	1,146	1,146
Equipment Maintenance and Rental	012257 4500	5,000	5,000	-	5,000	5,000
Inspection	012247 5035	1,000	1,000	199	801	801
Unanticipated Damages	012237 8009	5,000	5,000	-	5,000	5,000
Unanticipated Damages	012247 8009	5,000	5,000	2,013	2,987	2,987
Unanticipated Damages	012257 8009	5,000	5,000	-	5,000	5,000
Subtotal		676,098	676,098	385,779	290,319	290,319
Construction						
Department Head Salary	012306 0100	64,890	64,890	65,419	(529)	(529)
Staff Salary	012306 0300	413,262	427,958	371,248	42,014	56,710
On Call Pay	012306 0398	7,300	7,300	3,300	4,000	4,000
Overtime	012306 0399	10,000	10,000	3,248	6,752	6,752
Social Security	012306 0802	37,902	39,026	33,049	4,853	5,977
Uniform Benefits	012306 0803	2,800	2,800	2,012	788	788
Retirement	012306 0804	109,000	109,000	110,000	(1,000)	(1,000)
Medical/Rx/Dental	012306 0807	171,395	180,462	133,723	37,672	46,739
Vision/Life Insurance	012306 0809	2,255	2,255	1,723	532	532
Utilities	012307 2300	550	550	310	240	240
Materials and Supplies	012307 3000	6,900	6,900	6,129	771	771
Inventory Supplies	012307 3005	2,375	2,375	510	1,865	1,865
Training & Staff Development	012307 4000	2,500	2,500	-	2,500	2,500
Travel and Transportation	012307 4100	9,125	9,125	9,974	(849)	(849)
Equipment Maintenance and Rental	012307 4500	10,536	10,836	4,574	5,962	6,262
Subtotal		850,790	875,977	745,219	105,571	130,758

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Expenditures: (Continued)						
Mailroom						
Staff Salary	012406 0300	35,391	36,454	36,795	(1,404)	(341)
Social Security	012406 0802	2,707	2,788	2,710	(3)	78
Retirement	012406 0804	7,786	7,786	7,288	498	498
Medical/Rx/Dental	012406 0807	7,101	7,180	7,123	(22)	57
Vision/Life Insurance	012406 0809	180	180	180	-	-
Postage	012407 2500	312,000	312,000	292,527	19,473	19,473
Materials and Supplies	012407 3000	49,500	49,687	31,084	18,416	18,603
Travel and Training	012407 4100	1,248	1,248	99	1,149	1,149
Equipment Maintenance and Rental	012407 4500	17,680	17,680	12,072	5,608	5,608
Subtotal		433,593	435,003	389,878	43,715	45,125
Motor Pool						
Department Head Salary	012506 0100	19,537	19,537	20,354	(817)	(817)
Staff Salary	012506 0300	56,790	58,496	33,890	22,900	24,606
Social Security	012506 0802	5,839	5,970	6,056	(217)	(86)
Uniform Benefits	012506 0803	800	800	730	70	70
Retirement	012506 0804	16,792	16,792	11,617	5,175	5,175
Medical/Rx/Dental	012506 0807	23,785	25,571	26,076	(2,291)	(505)
Vision/Life Insurance	012506 0809	333	333	346	(13)	(13)
Materials and Supplies	012507 3000	1,500	1,500	1,227	273	273
Gasoline	012507 3500	4,000	4,000	-	4,000	4,000
Vehicle Supplies	012507 3501	23,000	23,000	5,973	17,027	17,027
Outside Repairs	012507 3502	1,000	1,000	-	1,000	1,000
Travel and Transportation	012507 4100	1,000	1,000	(116)	1,116	1,116
Leased Vehicles	012507 4200	500	500	-	500	500
Equipment Maintenance and Rental	012507 4500	1,500	1,500	-	1,500	1,500
Subtotal		156,376	159,999	106,153	50,223	53,846

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Expenditures: (Continued)						
Court Administration						
Contingency	012706 0000	50,000	50,000	-	50,000	50,000
Legal Secretaries	012706 0312	302,190	302,190	328,917	(26,727)	(26,727)
Tipstaffs	012706 0332	159,218	159,218	137,209	22,009	22,009
Other Court Staff	012706 0336	293,204	299,906	284,317	8,887	15,589
Law Clerk Salaries	012706 0345	425,540	425,540	419,407	6,133	6,133
Court Stenographer Salaries	012706 0346	516,344	534,553	517,141	(797)	17,412
Overtime	012706 0399	10,000	10,000	1,742	8,258	8,258
Social Security	012706 0802	130,547	132,453	126,633	3,914	5,820
Retirement	012706 0804	332,544	332,544	310,285	22,259	22,259
Medical/Rx/Dental	012706 0807	321,504	337,003	335,980	(14,476)	1,023
Vision/Life Insurance	012706 0809	5,536	5,536	5,248	288	288
Arbitrators	012707 1007	15,000	15,000	13,365	1,635	1,635
Adult Court Appointed Attorney	012707 1019	315,000	315,000	308,982	6,018	6,018
MH/MR Commitments	012707 1029	1,000	1,000	1,088	(88)	(88)
Arbitrators - Tax Appeals	012707 1048	1,500	1,500	2,400	(900)	(900)
Juvenile Court Appointed Attorney	012707 1053	310,000	310,000	404,760	(94,760)	(94,760)
Family Court Appointed Attorney	012707 1057	8,500	8,500	2,613	5,887	5,887
Telephone	012707 2400	500	500	505	(5)	(5)
Postage	012707 2500	500	500	264	236	236
Materials and Supplies	012707 3000	35,000	26,075	28,483	6,517	(2,408)
Legal Publications/Subscriptions	012707 3104	6,000	6,000	5,767	233	233
Travel and Transportation	012707 4100	14,400	14,400	8,830	5,570	5,570
Equipment Maintenance and Rental	012707 4500	50,600	50,600	36,947	13,653	13,653
Transcripts	012707 5013	5,000	5,000	16,288	(11,288)	(11,288)
Jury Expense	012707 5026	-	-	191	(191)	(191)
Orphans Court Costs	012707 5033	60,000	60,000	117,429	(57,429)	(57,429)
Translators	012707 5038	25,000	25,000	13,520	11,480	11,480
Association Dues	012707 6100	5,000	5,000	4,735	265	265
Other Miscellaneous Costs	012707 8004	75,000	75,000	28,310	46,690	46,690
CJAB	012707 8024	3,000	5,000	4,478	(1,478)	522
Mental Health Evaluations	012707 8062	10,000	10,000	16,034	(6,034)	(6,034)
Subtotal		3,487,627	3,523,018	3,481,868	5,759	41,150

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, 2023

(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	207,560	214,800	214,872	(7,312)	(72)
Social Security	012716 0802	15,878	16,432	15,974	(96)	458
Retirement	012716 0804	45,663	45,663	42,551	3,112	3,112
Medical/Rx/Dental	012716 0807	68,852	73,239	75,299	(6,447)	(2,060)
Vision/Life Insurance	012716 0809	991	991	1,009	(18)	(18)
Contracted Services	012717 1000	16,000	16,000	-	16,000	16,000
Indigent Defense	012717 1020	9,600	9,600	9,450	150	150
Material and Supplies	012717 3000	1,960	955	576	1,384	379
Travel & Transportation	012717 4100	1,000	1,000	-	1,000	1,000
Medical and Other Exams	012717 5009	600	600	532	68	68
Subtotal		368,104	379,280	360,263	7,841	19,017
<u>Jury Costs</u>						
Postage	012787 2500	7,000	7,000	6,313	687	687
Material and Supplies	012787 3000	2,500	2,500	2,470	30	30
Equipment Maintenance and Rental	012787 4500	9,000	9,000	8,887	113	113
Jury Expense	012787 5026	40,000	40,000	43,250	(3,250)	(3,250)
Other Miscellaneous Costs	012787 8004	5,500	5,500	4,604	896	896
Subtotal		64,000	64,000	65,524	(1,524)	(1,524)

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, 2023

(Continued)

		Budgeted Amounts			Variance with	Variance with
		Original	Final	Actual	Original Budget	Final Budget
Expenditures: (Continued)						
District Judge - Evans City						
Staff Salary	012806 0300	191,021	195,009	203,690	(12,669)	(8,681)
Social Security	012806 0802	14,865	15,170	15,008	(143)	162
Retirement	012806 0804	42,751	42,751	39,273	3,478	3,478
Medical/Rx/Dental	012806 0807	79,369	85,776	75,116	4,253	10,660
Vision/Life Insurance	012806 0809	917	917	878	39	39
Audit Contracts	012807 1001	1,700	1,700	1,890	(190)	(190)
Constables	012807 1046	5,000	5,000	1,745	3,255	3,255
Rent/Occupancy Costs	012807 2200	56,000	56,000	6,028	49,972	49,972
Telephone	012807 2400	2,500	2,500	2,024	476	476
Postage	012807 2500	15,000	15,000	10,000	5,000	5,000
Materials and Supplies	012807 3000	7,000	7,000	5,735	1,265	1,265
Travel and Transportation	012807 4100	800	800	-	800	800
Equipment Maintenance and Rental	012807 4500	5,000	5,000	4,560	440	440
Subtotal		421,923	432,623	365,947	55,976	66,676
District Judge - Cranberry Township						
Staff Salary	012856 0300	194,319	200,352	203,875	(9,556)	(3,523)
Social Security	012856 0802	14,865	15,327	15,353	(488)	(26)
Retirement	012856 0804	42,751	42,751	40,356	2,395	2,395
Medical/Rx/Dental	012856 0807	40,289	43,136	42,894	(2,605)	242
Vision/Life Insurance	012856 0809	991	991	900	91	91
Audit Contracts	012857 1001	1,700	1,700	1,890	(190)	(190)
Constables	012857 1046	5,000	5,000	828	4,172	4,172
Rent/Occupancy Costs	012857 2200	16,000	16,000	11,231	4,769	4,769
Utilities	012857 2300	5,750	5,750	5,514	236	236
Telephone	012857 2400	5,500	5,500	4,706	794	794
Postage	012857 2500	15,000	15,000	10,000	5,000	5,000
Materials and Supplies	012857 3000	11,000	11,000	10,066	934	934
Travel and Transportation	012857 4100	800	800	-	800	800
Equipment Maintenance and Rental	012857 4500	6,000	6,000	3,590	2,410	2,410
Subtotal		359,965	369,307	351,203	8,762	18,104

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, 2023

(Continued)

			Budgeted Amounts			Variance with	Variance with
			Original	Final	Actual	Original Budget	Final Budget
Expenditures: (Continued)							
District Judge - Saxonburg							
Staff Salary	012906	0300	204,470	210,867	207,174	(2,704)	3,693
Social Security	012906	0802	15,642	16,131	15,295	347	836
Retirement	012906	0804	44,984	44,984	41,401	3,583	3,583
Medical/Rx/Dental	012906	0807	55,973	59,736	62,809	(6,836)	(3,073)
Vision/Life Insurance	012906	0809	991	991	1,055	(64)	(64)
Audit Contracts	012907	1001	1,700	1,700	1,890	(190)	(190)
Constables	012907	1046	3,000	3,000	1,018	1,982	1,982
Rent/Occupancy Costs	012907	2200	47,000	47,000	2,059	44,941	44,941
Telephone	012907	2400	3,500	3,500	2,804	696	696
Postage	012907	2500	15,000	15,000	10,000	5,000	5,000
Materials and Supplies	012907	3000	8,500	8,500	8,698	(198)	(198)
Travel and Transportation	012907	4100	800	800	-	800	800
Equipment Maintenance and Rental	012907	4500	5,800	5,800	3,919	1,881	1,881
Subtotal			407,360	418,009	358,122	49,238	59,887
District Judge - Chicora							
Staff Salary	013006	0300	200,036	204,385	204,847	(4,811)	(462)
Social Security	013006	0802	15,303	15,636	15,140	163	496
Retirement	013006	0804	44,009	44,009	40,580	3,429	3,429
Medical/Rx/Dental	013006	0807	44,688	47,963	47,753	(3,065)	210
Vision/Life Insurance	013006	0809	826	826	826	-	-
Audit Contracts	013007	1001	1,700	1,700	1,890	(190)	(190)
Constables	013007	1046	2,500	2,500	2,051	449	449
Rent/Occupancy Costs	013007	2200	28,000	28,000	10,971	17,029	17,029
Telephone	013007	2400	3,000	3,000	2,142	858	858
Postage	013007	2500	15,500	15,500	10,178	5,322	5,322
Materials and Supplies	013007	3000	9,500	9,500	7,747	1,753	1,753
Travel and Transportation	013007	4100	800	800	-	800	800
Equipment Maintenance and Rental	013007	4500	4,600	4,600	3,870	730	730
Subtotal			370,462	378,419	347,995	22,467	30,424

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, 2023

(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	184,829	194,323	196,372	(11,543)	(2,049)
Social Security	013106 0802	14,139	14,865	14,495	(356)	370
Retirement	013106 0804	40,663	40,663	38,837	1,826	1,826
Medical/Rx/Dental	013106 0807	63,571	68,625	67,742	(4,171)	883
Vision/Life Insurance	013106 0809	900	900	900	-	-
Audit Contracts	013107 1001	1,700	1,700	1,890	(190)	(190)
Constables	013107 1046	6,000	6,000	4,944	1,056	1,056
Rent/Occupancy Costs	013107 2200	42,000	42,000	-	42,000	42,000
Utilities	013107 2300	18,000	18,000	11,620	6,380	6,380
Telephone	013107 2400	4,500	4,500	5,350	(850)	(850)
Postage	013107 2500	15,000	15,000	10,000	5,000	5,000
Materials and Supplies	013107 3000	9,000	9,000	8,634	366	366
Travel and Transportation	013107 4100	800	800	-	800	800
Equipment Maintenance and Rental	013107 4500	5,000	5,000	3,931	1,069	1,069
Subtotal		406,102	421,376	364,715	41,387	56,661
<u>District Judge - Butler City</u>						
Staff Salary	013156 0300	239,949	250,670	225,731	14,218	24,939
Social Security	013156 0802	18,356	19,176	16,694	1,662	2,482
Retirement	013156 0804	52,789	52,789	43,598	9,191	9,191
Medical/Rx/Dental	013156 0807	80,715	84,468	68,282	12,433	16,186
Vision/Life Insurance	013156 0809	1,187	1,187	1,029	158	158
Contracted Services	013157 1000	1,500	1,500	-	1,500	1,500
Audit Contracts	013157 1001	1,700	1,700	1,890	(190)	(190)
Constables	013157 1046	15,000	15,000	7,523	7,477	7,477
Rent/Occupancy Costs	013157 2200	44,600	44,600	1,528	43,072	43,072
Utilities	013157 2300	15,000	15,000	9,418	5,582	5,582
Telephone	013157 2400	4,200	4,200	4,221	(21)	(21)
Postage	013157 2500	16,000	16,000	10,004	5,996	5,996
Materials and Supplies	013157 3000	10,000	10,000	12,015	(2,015)	(2,015)
Travel and Transportation	013157 4100	800	800	231	569	569
Equipment Maintenance and Rental	013157 4500	5,000	5,000	4,082	918	918
Subtotal		506,796	522,090	406,246	100,550	115,844

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
District Judge - Slippery Rock						
Staff Salary	013206 0300	251,772	257,548	258,691	(6,919)	(1,143)
Social Security	013206 0802	19,261	19,703	18,482	779	1,221
Retirement	013206 0804	55,391	55,391	51,220	4,171	4,171
Medical/Rx/Dental	013206 0807	93,912	102,480	101,808	(7,896)	672
Vision/Life Insurance	013206 0809	1,352	1,352	1,351	1	1
Audit Contracts	013207 1001	1,700	1,700	1,890	(190)	(190)
Constables	013207 1046	1,500	1,500	772	728	728
Rent/Occupancy Costs	013207 2200	3,500	3,500	2,980	520	520
Utilities	013207 2300	8,200	8,200	10,546	(2,346)	(2,346)
Telephone	013207 2400	3,500	3,500	3,232	268	268
Postage	013207 2500	15,000	15,000	10,000	5,000	5,000
Materials and Supplies	013207 3000	7,500	7,500	6,092	1,408	1,408
Travel and Transportation	013207 4100	800	800	-	800	800
Equipment Maintenance and Rental	013207 4500	4,500	4,500	3,948	552	552
Subtotal		467,888	482,674	471,012	(3,124)	11,662
<u>Law Library</u>						
Materials and Supplies	013307 3000	500	500	-	500	500
Electronic Legal Research	013307 3101	100,000	100,000	101,157	(1,157)	(1,157)
Publications/Subscriptions	013307 3104	50,000	50,000	44,714	5,286	5,286
Equipment Maintenance and Rental	013307 4500	1,000	1,000	3	997	997
Subtotal		151,500	151,500	145,874	5,626	5,626

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, 2023

(Continued)

		Budgeted Amounts			Variance with	Variance with
		Original	Final	Actual	Original Budget	Final Budget
Expenditures: (Continued)						
Clerk of Courts						
Department Head Salary	013406 0100	90,173	90,173	90,173	-	-
Solicitor Salary	013406 0200	6,000	6,000	6,000	-	-
Staff Salary	013406 0300	608,518	624,067	624,879	(16,361)	(812)
Social Security	013406 0802	53,450	54,639	52,888	562	1,751
Retirement	013406 0804	149,234	149,234	138,016	11,218	11,218
Medical/Rx/Dental	013406 0807	235,649	252,701	228,489	7,160	24,212
Vision/Life Insurance	013406 0809	3,332	3,332	3,158	174	174
Material and Supplies	013407 3000	13,000	11,890	9,103	3,897	2,787
Training and Staff Development	013407 4000	3,000	3,000	3,298	(298)	(298)
Equipment Maintenance and Rental	013407 4500	26,320	26,320	22,314	4,006	4,006
Association Dues	013407 6100	750	750	750	-	-
Subtotal		1,189,426	1,222,106	1,179,068	10,358	43,038
Coroner						
Department Head Salary	013506 0100	90,173	90,173	90,173	-	-
Solicitor Salary	013506 0200	6,000	6,000	6,000	-	-
Staff Salary	013506 0300	122,163	122,163	107,243	14,920	14,920
Chief Deputy Salary	013506 0347	31,472	31,472	33,871	(2,399)	(2,399)
Special Deputy Coroners	013506 0351	5,000	5,000	3,600	1,400	1,400
Social Security	013506 0802	19,032	19,032	17,546	1,486	1,486
Retirement	013506 0804	38,804	38,804	35,450	3,354	3,354
Medical/Rx/Dental	013506 0807	32,779	34,685	38,272	(5,493)	(3,587)
Vision/Life Insurance	013506 0809	735	735	758	(23)	(23)
Contracted Services	013507 1000	119,825	119,825	82,825	37,000	37,000
Rent/Occupancy Costs	013507 2200	51,600	51,600	-	51,600	51,600
Utilities	013507 2300	5,000	5,000	1,377	3,623	3,623
Materials and Supplies	013507 3000	11,760	11,760	8,385	3,375	3,375
Travel and Transportation	013507 4100	6,500	6,500	4,397	2,103	2,103
Equipment Maintenance and Rental	013507 4500	3,520	3,520	2,124	1,396	1,396
Post Mortem Exams	013507 5004	274,850	274,850	204,640	70,210	70,210
Association Dues	013507 6100	860	860	1,730	(870)	(870)
Subtotal		820,073	821,979	638,391	181,682	183,588

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Expenditures: (Continued)						
District Attorney						
Department Head Salary	013606 0100	211,495	211,495	211,495	-	-
Staff Salary	013606 0300	185,268	194,941	195,937	(10,669)	(996)
Detectives	013606 0313	276,301	276,301	305,424	(29,123)	(29,123)
Assistant District Attorney	013606 0322	790,355	790,355	798,648	(8,293)	(8,293)
On Call Pay	013606 0398	77,920	77,920	49,300	28,620	28,620
Overtime	013606 0399	-	-	688	(688)	(688)
Social Security	013606 0802	118,125	118,865	114,412	3,713	4,453
Retirement	013606 0804	330,323	330,323	310,445	19,878	19,878
Medical/Rx/Dental	013606 0807	212,682	224,782	213,368	(686)	11,414
Vision/Life Insurance	013606 0809	3,458	3,458	3,414	44	44
Telephone	013607 2400	16,500	16,500	13,279	3,221	3,221
Materials and Supplies	013607 3000	14,500	14,500	8,753	5,747	5,747
Clothing/Minor Equipment	013607 3015	2,000	2,000	5,206	(3,206)	(3,206)
Library Costs	013607 3102	23,000	23,000	24,951	(1,951)	(1,951)
Training and Staff Development	013607 4000	2,500	2,500	1,430	1,070	1,070
Travel and Transportation	013607 4100	12,800	12,800	21,940	(9,140)	(9,140)
Equipment Maintenance and Rental	013607 4500	24,640	24,640	18,510	6,130	6,130
Filing Fees	013607 5001	250	250	329	(79)	(79)
Interpreter Fees	013607 5005	250	250	-	250	250
Witness Fees	013607 5024	250	250	-	250	250
Association Dues	013607 6100	16,000	16,000	14,527	1,473	1,473
Drug Task Force Contribution	013607 7040	50,000	27,500	20,000	30,000	7,500
Release of Forfeited Property	013607 8011	100,000	175,000	155,697	(55,697)	19,303
Prosecution Costs	013607 8055	20,000	20,000	15,731	4,269	4,269
DUI Enforcement Training	013607 8067	30,000	35,390	33,596	(3,596)	1,794
Travel Aid Costs	013607 8068	500	500	-	500	500
Release Forfeitures/Sex Crimes	013607 8075	5,000	5,000	-	5,000	5,000
Subtotal		2,524,117	2,604,520	2,537,080	(12,963)	67,440
DUI Checkpoint						
Staff Salary	013646 0300	75,000	75,000	74,450	550	550
Subtotal		75,000	75,000	74,450	550	550

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, 2023

(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	90,173	90,173	90,173	-	-
Solicitor Salary	013706 0200	6,000	6,000	6,000	-	-
Staff Salary	013706 0300	426,018	459,041	421,439	4,579	37,602
Overtime	013706 0399	-	-	352	(352)	(352)
Social Security	013706 0802	39,488	42,014	37,675	1,813	4,339
Retirement	013706 0804	110,065	110,065	98,965	11,100	11,100
Medical/Rx/Dental	013706 0807	171,177	179,924	166,114	5,063	13,810
Vision/Life Insurance	013706 0809	2,430	2,430	2,313	117	117
Materials and Supplies	013707 3000	31,500	31,500	13,770	17,730	17,730
Training and Staff Development	013707 4000	500	500	-	500	500
Travel and Transportation	013707 4100	3,500	3,500	2,971	529	529
Equipment Maintenance and Rental	013707 4500	50,720	50,720	9,051	41,669	41,669
Association Dues	013707 6100	750	750	750	-	-
Subtotal		932,321	976,617	849,573	82,748	127,044
<u>Register of Wills</u>						
Department Head Salary	013806 0100	92,360	92,360	92,360	-	-
Solicitor Salary	013806 0200	6,000	6,000	6,000	-	-
Staff Salary	013806 0300	348,805	360,036	340,282	8,523	19,754
Social Security	013806 0802	33,749	34,608	31,966	1,783	2,642
Medical/Rx/Dental	013806 0807	246,732	254,876	234,556	12,176	20,320
Vision/Life Insurance	013806 0809	2,072	2,072	2,050	22	22
Advertising	013807 2700	6,000	6,000	3,896	2,104	2,104
Materials and Supplies	013807 3000	15,000	15,000	11,948	3,052	3,052
Training and Staff Development	013807 4000	6,000	6,000	4,717	1,283	1,283
Travel and Transportation	013807 4100	2,000	2,000	1,172	828	828
Equipment Maintenance and Rental	013807 4500	40,720	40,720	34,668	6,052	6,052
Association Dues	013807 6100	750	750	750	-	-
Subtotal		800,188	820,422	764,365	35,823	56,057

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Expenditures: (Continued)						
Sheriff						
Department Head Salary	013906 0100	90,173	90,173	90,173	-	-
Solicitor Salary	013906 0200	6,000	6,000	6,000	-	-
Staff Salary	013906 0300	1,528,939	1,539,403	1,646,353	(117,414)	(106,950)
Part-Time Deputies	013906 0314	50,000	50,000	38,032	11,968	11,968
On Call Pay	013906 0398	5,000	5,000	1,750	3,250	3,250
Overtime	013906 0399	120,000	120,000	209,211	(89,211)	(89,211)
Social Security	013906 0802	137,250	138,050	148,363	(11,113)	(10,313)
Uniform Benefits	013906 0803	30,000	30,000	32,011	(2,011)	(2,011)
Retirement	013906 0804	383,705	383,705	383,644	61	61
Medical/Rx/Dental	013906 0807	440,997	459,579	423,862	17,135	35,717
Vision/Life Insurance	013906 0809	6,980	6,980	6,635	345	345
Contracted Services	013907 1000	5,000	5,000	5,605	(605)	(605)
Telephone	013907 2400	4,500	4,500	4,704	(204)	(204)
Materials and Supplies	013907 3000	25,000	25,000	20,104	4,896	4,896
DARE Supplies	013907 3008	7,000	7,000	-	7,000	7,000
Incidental Security Supplies	013907 3022	4,500	4,500	1,834	2,666	2,666
Training and Staff Development	013907 4000	20,000	20,000	15,757	4,243	4,243
Prisoner Transport Costs	013907 4100	20,800	20,800	32,302	(11,502)	(11,502)
Vehicle Maintenance	013907 4201	20,000	20,000	31,752	(11,752)	(11,752)
Fuel Costs	013907 4203	50,000	50,000	44,926	5,074	5,074
Equipment Maintenance and Rental	013907 4500	78,000	78,000	25,682	52,318	52,318
Association Dues	013907 6100	1,870	1,870	1,635	235	235
Donation Expenses - Canine Care	013907 8066	1,000	10,602	15,989	(14,989)	(5,387)
Donation Expenses - Retired Canine Care	013907 066A	750	750	491	259	259
Subtotal		3,037,464	3,076,912	3,186,815	(149,351)	(109,903)

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, 2023

(Continued)

		Budgeted Amounts			Variance with	Variance with
		Original	Final	Actual	Original Budget	Final Budget
Expenditures: (Continued)						
Prison						
Department Head Salary	014026 0100	116,652	116,652	117,134	(482)	(482)
Administration Salary	014026 0302	706,582	706,582	760,058	(53,476)	(53,476)
Guard Salaries	014026 0315	6,249,457	6,249,457	6,124,018	125,439	125,439
Maintenance Salaries	014026 0352	193,769	201,577	196,119	(2,350)	5,458
Overtime - Administrative	014026 0397	18,000	18,000	26,810	(8,810)	(8,810)
On Call Pay	014026 0398	3,000	3,000	3,600	(600)	(600)
Overtime	014026 0399	500,000	500,000	645,618	(145,618)	(145,618)
Social Security	014026 0802	596,108	596,705	590,324	5,784	6,381
Uniform Benefits	014026 0803	59,675	59,675	56,734	2,941	2,941
Retirement	014026 0804	1,686,695	1,686,695	1,482,887	203,808	203,808
Medical/Rx/Dental	014026 0807	1,343,469	1,416,938	1,403,797	(60,328)	13,141
Vision/Life Insurance	014026 0809	22,734	22,734	22,812	(78)	(78)
Contracted Services	014027 1000	292,000	292,000	112,399	179,601	179,601
Medical Services	014027 1051	2,250,000	2,547,792	2,618,564	(368,564)	(70,772)
Medical Services - MAT	014027 1052	-	200,000	420,421	(420,421)	(220,421)
Utilities	014027 2300	425,000	425,000	522,031	(97,031)	(97,031)
Telephone	014027 2400	30,000	30,000	34,114	(4,114)	(4,114)
Materials and Supplies	014027 3000	272,000	241,640	164,489	107,511	77,151
Bedding and Linen	014027 3006	10,000	10,000	20,922	(10,922)	(10,922)
Clothing	014027 3015	10,000	10,000	29,687	(19,687)	(19,687)
Office Supplies	014027 3021	10,000	10,000	11,778	(1,778)	(1,778)
Food Service	014027 3400	1,006,239	1,006,239	1,018,985	(12,746)	(12,746)
Training and Staff Development	014027 4000	20,000	20,000	11,326	8,674	8,674
Travel and Transportation	014027 4100	2,800	2,800	521	2,279	2,279
Vehicle Operation	014027 4201	5,000	5,000	5,081	(81)	(81)
Equipment Maintenance and Rental	014027 4500	27,500	27,500	9,882	17,618	17,618
Association Dues	014027 6100	2,000	2,000	1,490	510	510
Other Miscellaneous Costs	014027 8004	-	-	807	(807)	(807)
Subtotal		15,858,680	16,407,986	16,412,408	(553,728)	(4,422)

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Expenditures: (Continued)						
Adult Probation						
Staff Salary	014106 0300	2,002,954	2,022,794	2,043,424	(40,470)	(20,630)
On Call Pay	014106 0398	28,600	28,600	8,250	20,350	20,350
Overtime	014106 0399	6,500	6,500	8,829	(2,329)	(2,329)
Social Security	014106 0802	15,591	17,109	153,593	(138,002)	(136,484)
Retirement	014106 0804	445,590	445,590	433,376	12,214	12,214
Medical/Rx/Dental	014106 0807	461,500	493,864	526,651	(65,151)	(32,787)
Vision/Life Insurance	014106 0809	7,354	7,354	2,995	4,359	4,359
Contracted Services	014107 1000	130,000	130,000	80,987	49,013	49,013
Telephone	014107 2400	16,000	16,000	15,700	300	300
Materials and Supplies	014107 3000	54,000	54,340	20,837	33,163	33,503
Specialty Court Supplies	014107 3023	2,500	2,500	1,909	591	591
Training and Staff Development	014107 4000	15,000	15,000	10,591	4,409	4,409
Travel and Transportation	014107 4100	25,000	25,000	26,210	(1,210)	(1,210)
Equipment Maintenance and Rental	014107 4500	10,740	10,740	5,104	5,636	5,636
CRN Assessment	014107 4518	90,000	90,000	62,948	27,052	27,052
Association Dues	014107 6100	450	450	385	65	65
Electronic Monitoring	014107 P017	235,000	235,000	81,225	153,775	153,775
SCRAM Equipment Use	014107 P536	60,000	60,000	65,387	(5,387)	(5,387)
Subtotal		3,606,779	3,660,841	3,548,401	58,378	112,440
Community Correction						
Department Head Salary	014116 0100	98,231	98,231	100,816	(2,585)	(2,585)
Staff Salary	014116 0300	131,923	131,923	132,675	(752)	(752)
On Call Pay	014116 0398	2,750	2,750	-	2,750	2,750
Overtime	014116 0399	1,500	1,500	-	1,500	1,500
Social Security	014116 0802	17,932	17,932	17,505	427	427
Retirement	014116 0804	51,569	51,569	46,270	5,299	5,299
Medical/Rx/Dental	014116 0807	28,331	32,081	32,081	(3,750)	-
Vision/Life Insurance	014116 0809	556	556	555	1	1
Materials and Supplies	014117 3000	4,000	4,000	3,032	968	968
Travel and Transportation	014117 4100	8,000	8,000	4,370	3,630	3,630
Subtotal		344,792	348,542	337,304	7,488	11,238

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, 2023

(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	135,000	135,000	157,450	(22,450)	(22,450)
Subtotal		135,000	135,000	157,450	(22,450)	(22,450)
<u>Juvenile Probation</u>						
Staff Salary	014206 0300	983,737	990,843	975,222	8,515	15,621
On Call Pay	014206 0398	28,600	28,600	13,750	14,850	14,850
Overtime	014206 0399	11,000	11,000	8,696	2,304	2,304
Social Security	014206 0802	78,285	78,829	75,131	3,154	3,698
Retirement	014206 0804	225,134	225,134	212,180	12,954	12,954
Medical/Rx/Dental	014206 0807	209,270	219,920	190,131	19,139	29,789
Vision/Life Insurance	014206 0809	3,526	3,526	3,163	363	363
Juvenile Master	014207 1008	115,000	115,000	128,470	(13,470)	(13,470)
Telephone	014207 2400	5,400	5,400	5,332	68	68
Materials and Supplies	014207 3000	12,000	12,113	5,841	6,159	6,272
Drug Testing	014207 3201	1,000	1,000	692	308	308
Training and Staff Development	014207 4000	9,000	9,000	7,570	1,430	1,430
Travel and Transportation	014207 4100	16,000	16,000	17,272	(1,272)	(1,272)
Emergency Transportation	014207 4400	2,000	2,000	-	2,000	2,000
Equipment Maintenance and Rental	014207 4500	4,520	4,520	2,857	1,663	1,663
Subtotal		1,704,472	1,722,885	1,646,307	58,165	76,578
<u>Emergency Management</u>						
Department Head Salary	014406 0100	94,672	94,672	94,971	(299)	(299)
Staff Salary	014406 0300	77,773	78,399	75,971	1,802	2,428
Social Security	014406 0802	13,192	13,240	12,664	528	576
Retirement	014406 0804	33,352	33,352	30,337	3,015	3,015
Medical/Rx/Dental	014406 0807	43,295	45,053	45,053	(1,758)	-
Vision/Life Insurance	014406 0809	541	541	540	1	1
Materials and Supplies	014407 3000	10,000	10,000	1,292	8,708	8,708
Materials and Supplies	014417 3000	-	-	2,978	(2,978)	(2,978)
Training & Staff Development	014427 4000	5,000	5,000	-	5,000	5,000
Travel and Transportation	014407 4100	5,000	5,000	5,094	(94)	(94)
Equipment Maintenance and Rental	014407 4500	2,500	2,500	1,038	1,462	1,462
Operating Costs	014437 8015	11,000	11,000	-	11,000	11,000
Disaster Costs	014407 8054	25,000	25,000	-	25,000	25,000
Subtotal		321,325	323,757	269,938	51,387	53,819

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, 2023

(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	20,000	20,000	10,879	9,121	9,121
Subtotal		20,000	20,000	10,879	9,121	9,121
<u>Radiation Emergency</u>						
Telephone	014497 2400	3,500	3,500	2,953	547	547
Materials and Supplies	014497 3000	12,000	12,000	4,097	7,903	7,903
Training and Staff Development	014497 4000	2,000	2,000	120	1,880	1,880
Subtotal		17,500	17,500	7,170	10,330	10,330
<u>Veterans Service</u>						
Department Head Salary	014706 0100	67,499	67,499	67,240	259	259
Staff Salary	014706 0300	114,849	114,849	141,425	(26,576)	(26,576)
Social Security	014706 0802	13,950	13,950	15,602	(1,652)	(1,652)
Retirement	014706 0804	34,622	34,622	35,189	(567)	(567)
Medical/Rx/Dental	014706 0807	60,610	63,409	57,609	3,001	5,800
Vision/Life Insurance	014706 0809	811	811	876	(65)	(65)
Materials and Supplies	014707 3000	30,000	30,000	26,325	3,675	3,675
Travel and Transportation	014707 4100	4,000	4,000	-	4,000	4,000
Equipment Maintenance and Rental	014707 4500	6,940	6,940	3,460	3,480	3,480
Burials	014707 5006	50,000	50,000	28,300	21,700	21,700
Headstones	014707 5014	8,500	8,500	3,900	4,600	4,600
Veterans Organizations	014707 5021	13,000	13,000	6,281	6,719	6,719
Veterans Outreach	014707 5040	4,500	16,500	7,056	(2,556)	9,444
Association Dues	014707 6100	400	400	250	150	150
Subtotal		409,681	424,480	393,513	16,168	30,967

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Expenditures: (Continued)						
Parks and Recreation						
Staff Salary	015106 0300	140,927	144,097	156,971	(16,044)	(12,874)
Social Security	015106 0802	10,781	11,024	11,820	(1,039)	(796)
Uniform Benefits	015106 0803	350	350	700	(350)	(350)
Retirement	015106 0804	23,918	23,918	31,142	(7,224)	(7,224)
Medical/Rx/Dental	015106 0807	40,641	43,399	42,460	(1,819)	939
Vision/Life Insurance	015106 0809	541	541	540	1	1
Contracted Services	015107 1000	12,000	12,000	15,617	(3,617)	(3,617)
Utilities	015107 2300	14,000	14,000	17,700	(3,700)	(3,700)
Utilities - Diamond Park	015107 2301	3,500	3,500	798	2,702	2,702
Telephone	015107 2400	3,800	3,800	3,044	756	756
Materials and Supplies	015107 3000	48,000	44,292	50,594	(2,594)	(6,302)
Travel and Transportation	015107 4100	3,000	3,000	2,955	45	45
Equipment Maintenance and Rental	015107 4500	7,000	7,000	10,697	(3,697)	(3,697)
Association Dues	015107 6100	3,000	3,000	2,440	560	560
Other Miscellaneous Costs	015107 8004	11,500	11,500	11,575	(75)	(75)
Unanticipated Damages	015107 8009	15,000	15,000	104	14,896	14,896
Subtotal		337,958	340,421	359,157	(21,199)	(18,736)
Parks and Recreation - Pool						
Staff Salary	015206 0300	150,000	150,000	142,334	7,666	7,666
Social Security	015206 0802	11,475	11,475	10,868	607	607
Retirement	015206 0804	5,734	5,734	-	5,734	5,734
Medical/Rx/Dental	015206 0807	3,437	3,437	1,719	1,718	1,718
Vision/Life Insurance	015206 0809	90	90	67	23	23
Utilities	015207 2300	42,000	42,000	36,070	5,930	5,930
Telephone	015207 2400	1,000	1,000	727	273	273
Advertising	015207 2700	500	500	-	500	500
Materials and Supplies	015207 3000	38,000	38,000	46,780	(8,780)	(8,780)
Concession Stand Supplies	015207 3402	27,000	27,000	26,036	964	964
Equipment Maintenance and Rental	015207 4500	10,000	10,000	10,891	(891)	(891)
Unanticipated Damages	015207 8009	5,000	5,000	2,579	2,421	2,421
Pool Programs	015207 8017	1,600	1,600	428	1,172	1,172
Subtotal		295,836	295,836	278,499	17,337	17,337

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, 2023

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Sinking Fund</u>						
Principle - 2016 Note Series A	016117 7516A	382,000	382,000	382,000	-	-
Principle - 2016 Note Series B	016117 7516B	539,000	539,000	539,000	-	-
Principle - 2017 Bond Issue	016117 7517	711	711	711	-	-
Principle - 2020 Bond Issue	016117 7530	3,890,000	3,890,000	3,890,000	-	-
Reduction of Principle - Leases	016117 7599	-	-	181,897	(181,897)	(181,897)
Interest - 2016 Note Series A	0161172 7616A	22,960	22,960	22,960	-	-
Interest - 2016 Note Series B	0161172 7616B	72,293	72,293	72,293	-	-
Interest - 2017 Bond Issue	0161172 7617	78,491	78,491	78,491	-	-
Interest - 2020 Bond Issue	0161172 7630	124,374	124,374	124,373	1	1
Interest Expense - Leases	0161172 7699	-	-	50,874	(50,874)	(50,874)
Subtotal		5,109,829	5,109,829	5,342,599	(232,770)	(232,770)
<u>Insurance</u>						
Multi-Peril Insurance	016157 5303	446,607	446,607	489,382	(42,775)	(42,775)
Subtotal		446,607	446,607	489,382	(42,775)	(42,775)

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, 2023

(Continued)

		Budgeted Amounts			Variance with	Variance with
		Original	Final	Actual	Original Budget	Final Budget
Expenditures: (Continued)						
Contributions						
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	4,000	4,000	4,000	-	-
Airport Authority	01630480 7008	155,000	155,000	155,000	-	-
BC3 Contribution	01630490 7022	5,624,327	5,624,327	5,657,662	(33,335)	(33,335)
Federated Library	01630560 7024	278,500	278,500	278,500	-	-
Butler Historical Society	01630570 7029	10,000	10,000	10,000	-	-
Agricultural Extension (Utilities)	01630610 2300	5,000	5,000	4,699	301	301
Agricultural Extension	01630610 7013	288,500	288,500	288,500	-	-
Tourism & Convention Bureau	016307 7014	-	32,000	32,000	(32,000)	-
S.P.R.P.C.	01630650 7025	87,796	87,796	98,970	(11,174)	(11,174)
Butler County CDC	01630650 7036	350,000	350,000	350,000	-	-
Butler County Conservation	01630670 7049	197,423	197,423	197,422	1	1
Subtotal		7,026,546	7,058,546	7,102,753	(76,207)	(44,207)
Miscellaneous						
Cost Plan	016207 5400	14,300	14,300	14,300	-	-
Contingency	016407 0000	1,000,000	387,428	-	1,000,000	387,428
Utilities	016407 2300	4,500	4,500	4,988	(488)	(488)
Indigent Burials	016407 8004	2,000	2,000	900	1,100	1,100
Miscellaneous Adjustments	016407 8100	-	-	727,902	(727,902)	(727,902)
Subtotal		1,020,800	408,228	748,090	272,710	(339,862)
Refunds						
General Refunds	016417 8500	100	100	233	(133)	(133)
Tax Refunds	016417 8502	25,000	25,000	184,008	(159,008)	(159,008)
Subtotal		25,100	25,100	184,241	(159,141)	(159,141)
Lease Capital Outlay						
Lease Capital Outlay	016617 7799	-	-	821,355	(821,355)	(821,355)
Subtotal		-	-	821,355	(821,355)	(821,355)

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, 2023

(Continued)

		Budgeted Amounts			Variance with	Variance with
		Original	Final	Actual	Original Budget	Final Budget
Expenditures: (Continued)						
Transfers						
Transfer to Central Booking	012707 7256	-	-	47,886	(47,886)	(47,886)
Transfer to Domestic Relations	012757 7202	958,464	958,464	1,005,123	(46,659)	(46,659)
Transfer to Hazmat	014457 7203	91,380	91,380	107,206	(15,826)	(15,826)
Transfer to Emergency Communications	014507 7204	-	-	123,071	(123,071)	(123,071)
Transfer to GF Grant Fund	014837 7252	73,714	73,714	73,714	-	-
Transfer to Recreation	015007 7246	547,031	547,031	471,245	75,786	75,786
Transfer to Capital Reserve	016427 7208	-	289,557	3,312,746	(3,312,746)	(3,023,189)
Transfer to Liquid Fuels	016457 7211	10,000	10,000	-	10,000	10,000
Transfer to Multimodal Transportation	016457 7257	-	-	10,958	(10,958)	(10,958)
Transfer to AAA	016507 7212	20,000	20,000	20,000	-	-
Transfer to AAA Non-Reimbursable	016507 7239	101,979	101,979	114,177	(12,198)	(12,198)
Transfer to Children & Youth	017007 7213	3,157,778	3,157,778	3,011,953	145,825	145,825
Transfer to Independent Living	017357 7236	92,673	92,673	158,099	(65,426)	(65,426)
Transfer to D&A	018807 7218	42,000	42,000	41,188	812	812
Transfer to D&A - DWI Match	018807 7240	148,808	148,808	21,659	127,149	127,149
Transfer to D&A - Act 198	018807 7243	75,000	75,000	-	75,000	75,000
Transfer to MH/MR	019007 7219	195,000	195,000	198,465	(3,465)	(3,465)
Transfer to HS Block Grant	019007 7253	220,000	220,000	206,752	13,248	13,248
Transfer to Agricultural Preservation	019717 7221	210,806	210,806	213,581	(2,775)	(2,775)
Subtotal		5,944,633	6,234,190	9,137,823	(3,193,190)	(2,903,633)
Grand Total of General Fund Expenditures		\$ 74,838,662	\$ 75,549,899	\$ 77,381,368	\$ (2,542,706)	\$ (1,831,469)

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, 2023

(Continued)

	Budgeted Amounts			Variance with	Variance with
	Original	Final	Actual	Original Budget	Final Budget
<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>					
Grand Total General Fund Expenditures:	\$ 74,838,662	\$ 75,549,899	\$ 77,381,368	\$ (2,542,706)	\$ (1,831,469)
Operating Reserve	1,289,343	1,289,343	-	1,289,343	1,289,343
Workers' Compensation	1,215,000	1,215,000	-	1,215,000	1,215,000
Tax Claim	110,000	110,000	101,745	8,255	8,255
Agricultural Conservation	673,417	673,417	196,644	476,773	476,773
Less: Elimination of Interfund Transfers:					
Agricultural Conservation	210,806	210,806	213,581	(2,775)	(2,775)
Grand Total As Reported on page III-8	\$ 77,915,616	\$ 78,626,853	\$ 77,466,176	\$ 449,440	\$ 1,160,677

(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.

VI - 27

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									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Governmental activities:										
Net investment in capital assets	\$ 53,028,874	\$ 52,055,306	\$ 48,125,952	\$ 47,074,940	\$ 34,884,432	\$ 42,144,526	\$ 39,595,530	\$ 39,387,664	\$ 35,892,941	\$ 30,212,176
Restricted	38,659,038	29,468,653	18,594,201	12,277,206	11,165,321	9,954,726	9,066,941	7,417,347	6,286,815	6,939,927
Unrestricted	<u>25,526,046</u>	<u>24,067,171</u>	<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>
Total governmental activities net position	<u>\$ 117,213,958</u>	<u>\$ 105,591,130</u>	<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>
Business-type activities:										
Net investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (64,947)	\$ (238,364)
Restricted	-	-	-	-	-	-	-	-	11,911	1,331,085
Unrestricted	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(179,518)</u>	<u>-</u>
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (232,554)</u>	<u>\$ 1,092,721</u>
Primary government:										
Net investment in capital assets	\$ 53,028,874	\$ 52,055,306	\$ 48,125,952	\$ 47,074,940	\$ 34,884,432	\$ 42,144,526	\$ 39,595,530	\$ 39,387,664	\$ 35,827,994	\$ 29,973,812
Restricted	38,659,038	29,468,653	18,594,201	12,277,206	11,165,321	9,954,726	9,066,941	7,417,347	6,298,726	8,271,012
Unrestricted	<u>25,526,046</u>	<u>24,067,171</u>	<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>
Total primary government net position	<u>\$ 117,213,958</u>	<u>\$ 105,591,130</u>	<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>

COUNTY OF BUTLER, PENNSYLVANIA

CHANGES IN NET POSITION - LAST TEN YEARS

(Accrual Basis of Accounting)

(Unaudited)

	Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Expenses:										
Governmental activities:										
General government - administration	\$ 16,735,182	\$ 15,829,818	\$ 16,054,697	\$ 24,056,110	\$ 13,187,911	\$ 12,772,232	\$ 12,743,921	\$ 12,301,829	\$ 11,009,498	\$ 11,342,525
General government - judicial	20,095,535	20,977,890	15,942,127	14,949,186	16,418,326	17,814,826	16,587,066	17,729,710	15,361,068	15,849,028
Public safety	36,358,645	31,618,079	28,187,302	22,222,546	22,544,944	22,935,052	21,626,111	23,612,641	17,058,490	17,466,334
Public works and enterprises	3,504,801	3,450,444	2,307,882	2,662,796	1,623,945	2,084,309	1,589,701	2,142,095	1,485,108	1,954,895
Human services	57,892,004	57,369,904	47,640,808	41,298,030	43,866,467	43,576,946	42,289,104	43,016,935	39,365,687	39,465,829
Culture and recreation	1,931,761	1,851,035	1,547,198	1,463,340	2,009,964	1,624,502	1,991,489	1,741,609	2,569,623	1,572,486
Conservation and economic development	5,306,832	4,864,524	3,977,344	6,394,186	4,430,713	4,434,507	6,007,161	4,061,501	3,948,814	3,129,353
Interest, premiums, and discounts	1,136,801	1,207,166	1,011,672	1,442,112	1,648,278	1,708,009	1,873,370	1,566,788	1,668,624	1,642,188
Total governmental activities expenses	142,961,561	137,168,860	116,669,030	114,488,306	105,730,548	106,950,383	104,707,923	106,173,108	92,466,912	92,422,638
Business-type activities:										
Healthcare services	-	-	-	-	-	-	-	-	-	7,840,132
Health Choices	-	-	-	-	-	-	-	-	29,435,880	29,790,572
Emergency communications	-	-	-	-	-	-	-	-	3,290,783	3,136,999
Total business-type activities expenses	-	-	-	-	-	-	-	-	32,726,663	40,767,703
Total primary government expenses	\$ 142,961,561	\$ 137,168,860	\$ 116,669,030	\$ 114,488,306	\$ 105,730,548	\$ 106,950,383	\$ 104,707,923	\$ 106,173,108	\$ 125,193,575	\$ 133,190,341
Program Revenues:										
Governmental activities:										
Charges for services:										
General government - administration	\$ 2,398,177	\$ 2,504,027	\$ 2,848,790	\$ 2,806,138	\$ 2,492,215	\$ 2,427,800	\$ 2,502,997	\$ 2,489,623	\$ 2,420,280	\$ 2,405,908
General government - judicial	3,080,669	3,133,599	2,886,647	2,876,645	2,805,482	3,492,439	3,273,886	3,233,565	3,277,787	3,285,912
Public safety	8,858,235	9,601,989	9,539,075	3,161,313	2,940,789	1,943,667	1,769,898	2,210,605	2,651,470	3,144,256
Public works and enterprises	1,080,890	1,076,385	1,096,700	1,051,285	1,008,895	13,945	-	-	-	-
Human services	9,580,390	11,518,426	1,748,637	1,769,905	1,688,771	1,424,990	1,198,868	1,269,198	775,265	508,082
Culture and recreation	339,363	369,805	297,944	235,897	391,970	383,669	352,630	358,084	358,332	260,236
Conservation and development	498,122	432,715	623,711	422,405	545,951	700,896	1,162,407	905,851	673,344	624,103
Operating grants and contributions	59,042,223	58,551,598	62,959,708	57,180,174	41,600,104	41,170,013	40,973,179	40,344,751	37,520,039	36,606,177
Capital grants and contributions	6,865,471	4,199,713	4,435,276	2,638,320	2,701,922	2,719,645	4,469,850	1,943,591	1,840,517	1,803,901
Total governmental activities program revenues	91,743,540	91,388,257	86,436,488	72,142,082	56,176,104	54,277,064	55,703,715	52,755,268	49,517,034	48,638,575
Business-type activities:										
Healthcare services	-	-	-	-	-	-	-	-	-	7,487,180
Health Choices	-	-	-	-	-	-	-	-	29,435,880	29,790,572
Emergency communications	-	-	-	-	-	-	-	-	2,734,904	1,954,675
Total business-type activities revenues	-	-	-	-	-	-	-	-	32,170,784	39,232,427
Total primary government revenues	\$ 91,743,540	\$ 91,388,257	\$ 86,436,488	\$ 72,142,082	\$ 56,176,104	\$ 54,277,064	\$ 55,703,715	\$ 52,755,268	\$ 81,687,818	\$ 87,871,002
Net (Expenses)/Revenues:										
Governmental activities	\$ (51,218,021)	\$ (45,780,603)	\$ (30,232,542)	\$ (42,346,224)	\$ (49,554,444)	\$ (52,673,319)	\$ (49,004,208)	\$ (53,417,840)	\$ (42,949,878)	\$ (43,784,063)
Business-type activities	-	-	-	-	-	-	-	-	(555,879)	(1,535,276)
Total primary government net (expenses) revenues	\$ (51,218,021)	\$ (45,780,603)	\$ (30,232,542)	\$ (42,346,224)	\$ (49,554,444)	\$ (52,673,319)	\$ (49,004,208)	\$ (53,417,840)	\$ (43,505,757)	\$ (45,319,339)
General Revenues and other Changes in Net Position:										
Governmental activities:										
Real estate taxes	\$ 54,201,825	\$ 53,617,367	\$ 52,870,906	\$ 51,364,484	\$ 49,692,941	\$ 50,349,609	\$ 49,531,159	\$ 48,653,726	\$ 42,729,131	\$ 42,126,382
Hotel tax	2,749,326	2,420,193	1,885,727	1,134,660	2,418,046	2,377,470	2,321,249	1,879,933	1,517,098	1,464,849
Interest and investment income	3,401,793	468,270	118,400	263,797	982,871	734,693	359,766	272,769	77,104	103,723
Other income	2,487,905	3,268,777	2,073,005	2,129,522	1,876,508	2,074,348	1,831,203	2,066,887	2,183,684	2,520,007
Special item - disposal of operations	-	-	-	-	-	-	(1,303,000)	(232,554)	(331,291)	13,872,812
Total governmental activities	62,840,849	59,774,607	56,948,038	54,892,463	54,970,366	55,536,120	52,740,377	52,640,761	46,175,726	60,087,773
Business-type activities:										
Interest and investment income	-	-	-	-	-	-	-	-	222	592
Other income	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	232,554	331,291	(13,872,812)
Total business-type activities	-	-	-	-	-	-	-	232,554	331,513	(13,872,220)
Total primary government	\$ 62,840,849	\$ 59,774,607	\$ 56,948,038	\$ 54,892,463	\$ 54,970,366	\$ 55,536,120	\$ 52,740,377	\$ 52,873,315	\$ 46,507,239	\$ 46,215,553
Change in Net Position:										
Governmental activities	\$ 11,622,828	\$ 13,994,004	\$ 26,715,496	\$ 12,546,239	\$ 5,415,922	\$ 2,862,801	\$ 3,736,169	\$ (777,079)	\$ 3,225,848	\$ 16,303,710
Business-type activities	-	-	-	-	-	-	-	232,554	(224,366)	(15,407,496)
Total primary government change in net position	\$ 11,622,828	\$ 13,994,004	\$ 26,715,496	\$ 12,546,239	\$ 5,415,922	\$ 2,862,801	\$ 3,736,169	\$ (544,525)	\$ 3,001,482	\$ 896,214

COUNTY OF BUTLER, PENNSYLVANIA

FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN YEARS

(Modified Accrual Basis of Accounting)

(Unaudited)

	Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Fund:										
Nonspendable	\$ 311,115	\$ 283,858	\$ 206,158	\$ 194,078	\$ 823,976	\$ 641,934	\$ 522,353	\$ 694,203	\$ 582,600	\$ 257,991
Restricted	1,414,678	1,290,511	1,364,291	1,426,646	1,310,235	1,302,299	1,397,424	1,396,143	1,389,121	1,376,332
Committed	1,246,592	1,187,836	1,245,615	1,250,317	1,197,288	1,138,969	1,124,939	571,054	577,893	655,634
Assigned	6,148,716	4,070,946	3,112,847	6,220,913	6,744,980	4,445,406	3,820,000	3,841,054	4,250,138	5,389,990
Unassigned	17,370,383	22,531,493	27,832,768	9,774,021	8,243,722	8,846,728	7,106,548	5,044,438	2,160,243	-
Total General Fund	<u>\$ 26,491,484</u>	<u>\$ 29,364,644</u>	<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>
All Other Governmental Funds:										
Nonspendable	\$ 88,083	\$ 81,385	\$ 109,526	\$ 70,448	\$ 41,689	\$ 75,797	\$ 36,309	\$ 45,688	\$ 39,654	\$ 43,670
Restricted	20,125,591	16,699,004	15,542,321	10,876,778	10,453,345	11,257,970	17,370,712	10,084,220	2,968,524	4,063,595
Committed	5,092,838	3,873,083	12,617,609	2,693,190	2,116,035	-	-	6,556	3,922,230	3,109,883
Assigned	12,519,623	10,630,408	1,293,997	736,274	1,639,494	2,196,505	3,319,358	3,248,481	2,126,425	8,126,180
Unassigned	(43,985)	(16,335)	(5,871)	(2,190)	(5,533)	(46,825)	(7,255)	(7,867)	(6,570)	(7,475)
Total all Other Governmental Funds	<u>\$ 37,782,150</u>	<u>\$ 31,267,545</u>	<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>

COUNTY OF BUTLER, PENNSYLVANIA

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN YEARS

(Modified Accrual Basis of Accounting)

(Unaudited)

	Year									
	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Revenues:										
Taxes	\$ 56,975,655	\$ 56,064,042	\$ 54,841,433	\$ 52,597,443	\$ 53,478,119	\$ 52,529,566	\$ 51,801,239	\$ 50,520,042	\$ 44,097,479	\$ 43,431,240
Intergovernmental	67,137,270	62,187,479	66,389,435	60,476,651	44,783,471	43,333,644	44,967,981	42,519,702	38,895,758	38,055,079
Charges for services	18,166,380	19,243,413	18,064,666	11,408,978	11,376,966	9,017,680	9,237,995	9,224,707	8,699,749	9,165,554
Fines and forfeits	877,717	904,649	976,838	917,799	1,022,017	1,211,196	1,017,913	930,765	1,072,174	1,076,844
Interest	3,401,793	468,270	118,399	263,797	982,871	734,692	359,766	272,769	77,104	103,723
Other	2,442,343	2,605,103	2,073,005	2,129,521	1,921,293	2,052,002	1,891,784	2,075,378	2,188,740	2,515,394
Total revenues	149,001,158	141,472,956	142,463,776	127,794,189	113,564,737	108,878,780	109,276,678	105,543,363	95,031,004	94,347,834
Expenditures:										
General government - administration	14,295,683	13,228,956	14,972,745	22,042,691	11,527,198	11,250,038	10,749,174	10,433,753	10,345,603	10,250,444
General government - judicial	19,696,516	18,708,746	17,772,599	17,256,430	16,915,799	16,873,999	16,650,766	16,252,916	15,606,260	15,615,489
Public safety	32,523,865	26,547,557	27,262,604	23,185,959	21,517,743	20,505,605	20,036,370	19,938,669	16,146,436	16,060,375
Public works and enterprises	687,753	1,882,671	1,426,954	500,143	501,081	491,178	508,103	827,770	513,103	632,575
Human services	55,773,039	54,974,855	48,152,868	41,398,840	43,455,114	42,369,338	41,537,210	41,259,013	38,997,435	39,173,894
Culture and recreation	1,430,693	1,264,880	1,036,083	1,038,613	1,063,012	1,087,514	1,100,902	1,058,255	1,012,106	928,971
Conservation and economic development	4,452,982	4,469,260	3,664,554	6,074,848	3,813,331	4,008,868	5,608,161	3,356,165	3,380,650	2,786,574
Other	2,157,201	10,166,041	20,557,143	1,371,353	524,609	527,596	518,148	555,039	680,684	501,905
Debt service:										
Principal	5,266,280	5,314,356	5,197,752	4,448,624	3,940,430	3,805,875	3,400,826	9,997,748	2,007,962	39,192,423
Interest	1,313,440	1,208,336	1,011,672	2,138,822	1,941,048	2,055,697	1,944,247	1,873,325	1,852,335	2,621,753
Capital projects	9,277,919	7,207,973	5,967,813	8,261,257	6,891,961	10,757,023	11,480,640	2,999,500	9,563,459	9,437,425
Total expenditures	146,875,371	144,973,631	147,022,787	127,717,580	112,091,326	113,732,731	113,534,547	108,552,153	100,106,033	137,201,828
Excess (Deficiency) of Revenues Over (Under) Expenditures	2,125,787	(3,500,675)	(4,559,011)	76,609	1,473,411	(4,853,951)	(4,257,869)	(3,008,790)	(5,075,029)	(42,853,994)
Other Financing Sources (Uses):										
Transfers in	13,326,398	24,739,451	18,716,800	11,158,350	10,015,790	6,360,654	6,529,405	9,107,445	8,694,597	25,688,869
Transfers out	(13,326,398)	(24,739,451)	(18,716,800)	(11,158,350)	(10,015,790)	(6,360,654)	(6,529,405)	(8,117,227)	(9,025,888)	(11,816,057)
Issuance of debt	-	-	5,175,010	22,860,000	118,611	-	15,121,814	8,970,000	-	39,947,149
Refunding note - proceeds	533,779	-	-	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	53,122	1,872	42,604	30,516	35,909	22,346	25,473	12,046	71,066	13,289
Leases (as lessee)	928,757	811,731	-	-	-	-	-	-	-	-
Total other financing sources (uses)	1,515,658	813,603	34,637,797	598,635	154,520	22,346	15,147,287	10,102,502	69,487	53,833,250
Special Item - disposal of operations	-	-	-	-	-	-	(1,303,000)	-	-	-
Net change in fund balance	<u>\$ 3,641,445</u>	<u>\$ (2,687,072)</u>	<u>\$ 30,078,786</u>	<u>\$ 675,244</u>	<u>\$ 1,627,931</u>	<u>\$ (4,831,605)</u>	<u>\$ 9,586,418</u>	<u>\$ 7,093,712</u>	<u>\$ (5,005,542)</u>	<u>\$ 10,979,256</u>
Debt service as a percentage of noncapital expenditures	4.67%	4.67%	4.37%	5.37%	5.51%	5.62%	5.17%	11.05%	4.17%	32.31%

COUNTY OF BUTLER, PENNSYLVANIA

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION - LAST TEN YEARS

ALL GOVERNMENTAL FUND TYPES 2014-2023

(Unaudited)

Fiscal Year	General Government Administration	General Government Judicial	Public Safety (3)	Public Works and Enterprises	Human Services (2)	Culture and Recreation	Conservation and Economic Development	Other	Debt Service	Capital Projects	Total
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 (1)	48,152,868	1,036,083	3,664,554	599,385	6,209,424	5,967,813	147,022,787
2022	13,228,956	18,708,746	26,547,557	1,882,671	54,974,855	1,264,880	4,469,260	10,166,041	6,522,692	7,207,973	144,973,631
2023	14,295,683	19,696,516	32,523,865	687,753	55,773,039	1,430,693	4,452,982	2,157,201	6,579,720	9,277,919	146,875,371

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 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 2014-2023

(Unaudited)

Fiscal Year	Property Taxes	Inter-governmental	Charges for Services	Fines and Forfeits	Interest	Other	Total
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 (1)	42,519,702 (2)	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 (3)	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
2022	56,064,042	62,187,479	19,243,413	904,649	468,270	2,605,103	141,472,956
2023	56,975,655	67,137,270	18,166,380	877,717	3,401,793	2,442,343	149,001,158

Includes the following funds: General, Special Revenue, Debt Service, and Capital Projects. Excludes component units.

NOTES:

(1) Increase in 2016 is due to a 3.00 mill increase in real estate taxes.

(2) Intergovernmental Revenue increased due to Health Choices and Emergency Communications 911 becoming Special Revenue funds in 2016.

(3) 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 2014-2023

(Unaudited)

Fiscal Year	A	B (2) Adjustments	C (A+B) Total Adjusted Levy	D	(D/A)	E Collections in Subsequent Years	F	(F/C)
	(1) Taxes Levied for the Fiscal Year (Original Levy)			Collected Within the Fiscal Year of the Levy	Total Collections to Date		Percentage of Adjusted Levy	
	Amount			Percentage of Original Levy	Amount		Percentage of Adjusted Levy	
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%	548,789	52,551,571	99.25%
2022	54,410,486	(472,814)	53,937,672	53,034,846	97.47%	505,741	52,189,334	96.76%
2023	55,353,531	(97,188)	55,256,343	54,215,452	97.94%	-	53,353,648	96.56%

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

2014-2023
(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 (1)
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
2022	1,997,113,741	1,997,113,741	14.08	28,119,361,473	100%	27.63
2023	2,019,081,267	2,019,081,267	15.38	31,053,469,886	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

2014-2023
(Unaudited)

Municipality	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Adams Township	\$ 223,681,330	\$ 218,912,040	\$ 212,263,740	\$ 200,301,772	\$ 198,738,060	\$ 195,304,178	\$ 188,892,873	\$ 182,035,456	\$ 176,048,289	\$ 170,651,199
Allegheny Township	7,716,379	7,681,459	7,447,409	7,364,805	7,324,325	7,274,704	7,256,745	7,743,285	7,672,304	7,652,942
Brady Township	8,966,486	8,890,105	8,868,706	8,774,186	8,740,052	8,644,655	8,524,883	8,473,033	8,395,051	8,379,169
Bruin Borough	2,113,202	2,118,102	2,123,812	2,125,692	2,266,044	2,163,254	2,162,529	2,151,079	2,133,672	2,134,732
Buffalo Township	83,315,174	82,398,029	80,650,199	77,567,628	75,561,514	74,003,688	72,913,365	70,893,835	70,032,829	69,485,898
Butler City	64,889,370	65,556,133	65,684,959	67,231,986	68,528,345	67,858,653	68,064,108	68,253,347	68,921,971	69,084,242
Butler Township	163,858,133	163,411,538	163,154,500	163,287,630	162,414,985	161,945,453	161,536,079	160,663,187	161,534,265	157,609,694
Callery Borough	4,093,892	4,113,285	4,099,783	4,071,436	4,026,676	3,857,256	3,863,366	3,852,536	3,433,266	3,426,096
Center Township	83,988,551	83,471,938	82,928,598	82,264,600	83,638,388	83,650,942	80,333,093	80,804,953	82,926,536	82,503,901
Cherry Township	10,989,194	10,909,994	10,932,344	10,924,396	10,947,117	10,874,791	10,716,850	10,587,271	10,454,674	10,421,868
Cherry Valley Borough	823,300	823,300	823,830	802,130	776,360	746,600	742,060	718,940	716,250	709,850
Chicora Borough	5,418,548	5,398,608	5,360,098	5,380,809	5,377,699	5,351,341	5,351,321	5,345,474	5,385,257	5,376,337
Clay Township	19,187,535	19,048,328	19,007,138	18,909,590	18,841,721	18,699,361	18,716,092	18,533,399	18,455,965	18,294,322
Clearfield Township	18,628,102	18,549,485	18,474,843	18,295,647	18,119,223	17,920,763	17,803,123	17,703,801	17,620,146	17,509,209
Clinton Township	42,622,169	42,344,245	40,043,692	39,514,968	39,462,260	39,168,587	39,009,082	39,255,385	38,092,775	37,841,152
Concord Township	10,694,342	10,607,952	10,589,335	10,525,275	10,500,505	10,461,643	10,430,296	10,423,542	10,382,148	10,319,247
Connoquenessing Borough	7,663,943	7,526,463	6,739,693	5,954,453	5,698,553	5,534,913	5,235,153	4,804,198	4,541,258	4,310,138
Connoquenessing Township	45,611,085	45,208,242	45,351,338	44,522,953	43,835,313	43,122,610	42,581,704	42,201,574	40,970,366	40,124,825
Cranberry Township	467,759,082	462,288,117	458,840,097	428,313,954	419,898,079	408,828,437	400,264,215	392,140,274	383,639,148	375,489,276
Donegal Township	15,250,710	15,214,429	15,182,579	15,166,592	15,015,674	14,844,684	14,760,173	14,704,322	14,603,118	14,510,033
East Butler Borough	6,132,617	6,101,973	6,116,735	6,127,233	6,143,443	6,156,105	6,297,457	6,265,162	6,368,981	6,365,057
Eau Claire Borough	2,047,683	2,049,259	2,042,059	2,041,705	2,062,410	1,982,510	1,979,200	1,981,850	1,989,863	2,007,743
Evans City Borough	10,212,807	10,191,950	10,174,300	10,202,020	10,162,096	10,162,756	10,171,096	10,157,356	10,140,616	10,068,016
Fairview Borough	741,948	741,849	741,859	727,609	731,269	728,769	727,939	727,779	723,489	723,489
Fairview Township	15,482,603	15,342,063	15,342,019	15,097,928	15,032,508	14,878,179	14,715,494	14,612,469	14,596,154	14,406,062
Forward Township	37,294,105	36,602,047	35,639,732	32,934,305	31,069,895	29,643,531	28,432,019	27,743,723	26,523,457	25,459,724
Franklin Township	27,423,260	27,341,738	27,109,662	26,570,225	26,361,985	26,055,976	25,603,983	25,179,343	24,758,372	24,393,489
Harmony Borough	7,427,531	7,413,131	7,413,991	7,404,302	7,407,242	7,397,812	7,395,852	7,335,182	7,319,082	7,290,782
Harrisville Borough	5,006,436	5,276,574	5,256,854	5,310,354	5,304,924	5,204,394	5,209,244	5,215,944	5,177,520	5,149,176
Jackson Township	81,104,254	78,596,859	73,209,877	63,740,550	58,894,750	56,264,300	54,110,703	47,602,899	44,910,184	42,126,152
Jefferson Township	44,275,150	44,105,589	43,906,752	43,604,506	43,464,368	43,126,681	42,727,470	42,387,360	41,974,834	41,745,999
Karns City Borough	1,451,544	1,440,314	1,440,314	1,446,904	1,449,404	1,376,484	1,371,344	1,369,574	1,372,744	1,374,854
Lancaster Township	39,333,432	37,482,741	34,851,212	30,024,122	28,856,503	27,517,265	26,394,717	25,958,683	25,728,547	25,420,252
Marion Township	8,581,333	8,462,120	8,458,950	8,365,930	8,309,943	8,284,125	8,255,985	8,198,239	8,181,055	8,140,995
Mars Borough	8,516,347	8,689,517	8,438,507	8,620,567	8,431,117	8,423,057	8,345,227	8,310,107	8,233,767	8,220,347
Mercer Township	8,339,974	8,347,294	8,259,294	8,094,334	8,108,684	8,003,424	7,987,524	7,939,274	7,859,194	7,811,117
Middlesex Township	79,379,195	77,042,163	76,105,305	68,296,999	64,057,926	60,387,116	58,444,513	56,905,666	55,886,798	54,163,087
Muddy Creek Township	18,403,251	18,342,448	18,241,609	18,161,534	18,137,589	17,995,059	17,894,506	17,825,380	17,635,282	17,538,412
Oakland Township	22,800,436	22,771,136	22,872,785	22,630,741	22,492,387	22,373,387	22,221,135	22,177,960	21,916,149	21,804,136
Parker Township	5,557,566	5,531,196	5,477,086	5,296,326	5,298,375	5,260,295	5,182,628	5,040,558	5,007,158	4,966,248
Penn Township	57,122,887	56,912,118	56,693,300	56,069,599	55,945,152	55,603,925	55,440,551	54,900,392	54,610,222	54,382,535
Petrolia Borough	1,429,132	1,430,292	1,428,762	1,430,882	1,430,882	1,430,882	1,436,492	1,436,492	1,439,352	1,443,912
Portersville Borough	2,199,615	2,219,370	2,135,750	2,134,850	2,134,850	2,135,810	2,195,080	2,117,520	2,117,520	2,116,620
Prospect Borough	7,933,009	7,845,642	7,767,878	7,762,851	7,748,604	7,666,579	7,682,296	7,659,142	7,672,299	7,660,370
Saxonburg Borough	12,727,714	12,921,470	12,879,504	13,618,104	13,041,916	13,049,286	13,027,349	12,998,767	12,827,267	12,805,613
Seven Fields Borough	35,720,962	35,245,882	34,885,372	33,413,992	33,455,982	33,429,432	33,417,502	33,365,032	33,366,372	33,361,672
Slippery Rock Borough	20,532,117	20,321,207	20,499,692	20,371,910	20,282,710	20,160,323	20,074,003	20,032,433	19,897,079	19,678,763
Slippery Rock Township	37,295,734	37,195,729	36,998,659	36,598,589	36,364,210	36,202,575	35,950,958	36,254,481	35,965,018	33,227,943
Summit Township	35,060,785	34,917,565	34,858,835	34,695,435	34,663,312	34,180,553	34,043,376	33,781,138	33,364,552	33,489,171
Valencia Borough	1,181,821	1,172,031	1,150,821	1,153,333	1,155,663	1,152,462	1,152,112	1,150,751	1,127,431	1,099,519
Venango Township	6,523,217	6,490,784	6,490,924	6,364,176	6,338,946	6,337,337	6,309,907	6,247,714	6,194,043	6,192,933
Washington Township	9,190,420	9,142,730	9,165,500	9,109,240	9,142,633	9,160,577	9,107,977	9,021,797	8,965,256	8,916,666
West Liberty Borough	2,692,295	2,672,685	2,639,065	2,594,505	2,594,505	2,556,105	2,468,885	2,451,492	2,413,012	2,413,012
West Sunbury Borough	906,899	906,899	925,889	937,529	937,529	937,529	943,589	943,589	943,589	943,969
Winfield Township	29,112,783	28,929,854	28,794,834	28,209,671	28,054,591	27,946,967	27,723,655	27,421,379	27,343,433	27,106,545
Worth Township	13,485,220	13,286,540	13,308,533	13,158,042	12,530,281	12,443,091	12,333,321	12,276,501	12,205,468	11,985,528
Zelienople Borough	29,184,658	29,159,190	29,249,815	29,133,797	29,152,612	29,083,371	29,080,317	28,905,223	28,921,627	28,873,395
	<u>\$ 2,019,081,267</u>	<u>\$ 1,997,113,741</u>	<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>

SOURCE:

Butler County Assessment Office

COUNTY OF BUTLER, PENNSYLVANIA

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2014-2023
(Unaudited)

REAL ESTATE TAX RATE (MILLS)

Municipality and School District	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
BUTLER COUNTY										
Operating Millage	21.77	21.72	21.62	21.49	21.45	21.40	21.59	21.98	20.69	20.69
Debt Service Millage	2.92	2.97	3.07	3.20	3.24	3.29	3.10	2.71	3.94	3.94
Butler County Community College Millage	2.94	2.94	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	27.63	27.63	24.63	24.63
County real estate millage is uniform for all cities, boroughs, and townships.										
Adams Township										
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.	101.376	101.38	101.38	101.38	101.38	101.38	99.00	99.00	99.00	99.00
Allegheny Township										
Municipal	7.125	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13
Allegheny-Clarion Valley S.D.	78.92	78.92	70.11	66.93	66.14	68.56	65.20	64.43	62.38	60.40
Brady Township										
Municipal	12.15	12.15	12.15	12.15	10.15	8.15	8.15	8.15	8.15	6.15
Slippery Rock Area S.D.	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77
Bruin Borough										
Municipal (1)	17.38	16.88	16.88	16.88	16.88	16.88	13.88	13.88	13.88	13.88
Karns City Area S.D.	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66
Buffalo Township										
Municipal	7.50	6.00	5.50	5.50	5.50	4.38	4.38	4.38	4.38	4.38
Freeport Area S.D.	164.75	164.75	154.40	148.90	148.90	145.60	142.60	142.60	134.70	130.30
Butler City										
Municipal (1)	44.00	44.00	44.00	43.25	43.25	43.25	43.25	42.50	42.50	40.00
Butler Area S.D.	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80
Butler Township										
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	104.03	104.03	101.00	101.00	97.80	94.80	94.80
Callery Borough										
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	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2014-2023
(Unaudited)

REAL ESTATE TAX RATE (MILLS)
(Continued)

Municipality and School District	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Center Township										
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	104.03	104.03	101.00	101.00	97.80	94.80	94.80
Cherry Township										
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	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64
Cherry Valley Borough										
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	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64
Chicora Borough										
Municipal (1)	9.75	9.75	6.75	6.75	6.75	6.75	6.75	6.75	6.75	6.75
Karns City Area S.D.	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66
Clay Township										
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	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64
Clearfield Township										
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	104.03	104.03	101.00	101.00	97.80	94.80	94.80
Clinton Township										
Municipal	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13	4.13
Knoch S.D.	94.28	94.28	94.28	94.28	94.28	94.28	94.28	94.28	93.28	93.28
Concord Township										
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	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64
Connoquenessing Borough										
Municipal (1)	6.80	6.80	6.80	5.55	5.55	5.55	5.55	5.55	5.55	5.55
Butler Area S.D.	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2014-2023
(Unaudited)

REAL ESTATE TAX RATE (MILLS)
(Continued)

Municipality and School District	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Connoquenessing Township										
Municipal (1)	5.20	4.70	3.20	3.20	3.20	2.25	2.25	2.25	2.25	2.25
Butler Area S.D.	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80
Cranberry Township										
Municipal (1)	13.25	13.25	13.25	13.25	13.25	13.25	13.25	13.25	13.25	13.00
Seneca Valley S.D.	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45
Donegal Township										
Municipal (1)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	2.25
Karns City Area S.D.	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66
East Butler Borough										
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	104.03	104.03	101.00	101.00	97.80	94.80	94.80
Eau Claire Borough										
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	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64
Evans City Borough										
Municipal	24.50	24.50	24.50	24.50	25.00	25.00	20.00	20.00	20.00	20.00
Seneca Valley S.D.	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45
Fairview Borough										
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.	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66
Fairview Township										
Municipal	6.75	6.25	6.25	4.75	6.25	4.75	4.75	4.75	4.75	4.75
Karns City Area S.D.	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66
Forward Township										
Municipal	4.28	4.28	4.28	4.28	2.78	2.78	2.78	2.78	2.78	2.78
Seneca Valley S.D.	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2014-2023
(Unaudited)

REAL ESTATE TAX RATE (MILLS) (Continued)

Municipality and School District	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Franklin Township										
Municipal (1)	5.75	5.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Slippery Rock Area S.D.	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77
Harmony Borough										
Municipal	17.09	17.09	12.59	12.59	12.59	12.59	12.59	12.59	12.59	12.21
Seneca Valley S.D.	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45
Harrisville Borough										
Municipal (1)	11.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Slippery Rock Area S.D.	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77
Jackson Township										
Municipal (1)	9.75	9.75	8.25	8.75	8.25	8.25	8.25	7.88	7.88	7.88
Seneca Valley S.D.	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45
Jefferson Township										
Municipal	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Knoch S.D.	94.28	94.28	94.28	94.28	94.28	94.28	94.28	94.28	93.28	93.28
Karns City Borough										
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.	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66
Lancaster Township										
Municipal	12.19	12.19	10.69	10.69	9.00	9.00	9.00	9.00	9.00	9.00
Seneca Valley S.D.	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45
Marion Township										
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	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64
Mars Borough										
Municipal (1)	21.33	21.33	19.88	19.88	19.88	19.88	16.88	16.88	16.88	16.88
Mars Area School S.D.	101.38	101.38	101.38	101.38	101.38	101.38	99.00	99.00	99.00	99.00

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2014-2023
(Unaudited)

REAL ESTATE TAX RATE (MILLS)
(Continued)

Municipality and School District	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Mercer Township										
Municipal	7.10	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Slippery Rock Area S.D.	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77
Middlesex Township										
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	101.38	101.38	99.00	99.00	99.00	99.00
Muddycreek Township										
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.	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77
Oakland Township										
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	104.03	104.03	101.00	101.00	97.80	94.80	94.80
Parker Township										
Municipal	11.63	11.12	11.13	11.13	11.13	11.13	8.13	8.13	8.13	8.13
Karns City Area S.D.	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66
Penn Township										
Municipal (1)	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Knoch S.D.	94.28	94.28	94.28	94.28	94.28	94.28	94.28	94.28	93.28	93.28
Petrolia Borough										
Municipal	15.00	15.00	15.00	15.00	15.00	9.50	9.50	9.50	9.50	9.50
Karns City Area S.D.	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10	84.66
Portersville Borough										
Municipal (1)	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	4.00
Slippery Rock Area S.D.	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77
Prospect Borough										
Municipal (1)	11.50	11.50	9.50	7.59	7.50	7.50	7.50	7.50	7.50	7.50
Slippery Rock Area S.D.	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2014-2023
(Unaudited)

REAL ESTATE TAX RATE (MILLS)
(Continued)

Municipality and School District	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
Saxonburg Borough										
Municipal	20.66	20.66	22.66	22.66	22.66	22.66	22.66	22.66	22.66	22.66
Knoch S.D.	94.28	94.28	94.28	94.28	94.28	94.28	94.28	94.28	93.28	93.28
Seven Fields Borough										
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	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45
Slippery Rock Borough										
Municipal (1)	24.38	24.38	24.38	24.38	24.38	24.38	24.38	21.88	21.88	21.88
Slippery Rock Area S.D.	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77
Slippery Rock Township										
Municipal	3.75	3.75	2.25	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Slippery Rock Area S.D.	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77
Summit Township										
Municipal (1)	7.13	7.13	7.13	7.13	6.13	6.13	6.13	6.13	6.13	6.13
Butler Area S.D.	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	94.80	94.80
Valencia Borough										
Municipal (1)	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50
Mars Area School S.D.	101.38	101.38	101.38	101.38	101.38	101.38	99.00	99.00	99.00	99.00
Venango Township										
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	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64
Washington Township										
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	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64
West Liberty Borough										
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.	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

PROPERTY TAX RATES - DIRECT AND OVERLAPPING GOVERNMENTS - LAST TEN YEARS

2014-2023
(Unaudited)

REAL ESTATE TAX RATE (MILLS)
(Continued)

Municipality and School District	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
West Sunbury Borough										
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	93.88	93.88	90.62	90.62	88.62	87.62	86.92	84.64
Winfield Township										
Municipal	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	3.00
Knoch S.D.	94.28	94.28	94.28	94.28	94.28	94.28	94.28	94.28	93.28	93.28
Worth Township										
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.	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66	92.77
Zelienople Borough										
Municipal (1)	7.38	6.81	5.81	5.81	5.81	5.81	5.31	5.31	5.31	5.31
Seneca Valley S.D.	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90	116.45

(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, 2023			December 31, 2014		
	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	0.66%	\$ -	-	-
GMH Cranberry Holdings LP	4,211,860	2	0.21%	-	-	-
Oxford Development Co Moraine	4,101,020	3	0.20%	4,101,020	2	0.24%
Aldi Inc	3,461,260	4	0.17%	2,856,090	5	0.17%
Cranberry Woods Apartments LLC	3,412,480	5	0.17%	-	-	-
Thorn Hill Postal	3,294,580	6	0.16%	-	-	-
DSSTE LLC	2,917,150	7	0.14%	-	-	-
Cambridge Healthcare Solutions PA	2,897,720	8	0.14%	-	-	-
OCG Slippery Rock LP	2,856,500	9	0.14%	2,853,760	6	0.17%
Buncher Company	2,737,500	10	0.14%	2,502,700	9	0.15%
Clearview Mall Association	-	-	-	6,496,000	1	0.38%
Northwestern Mutual	-	-	-	3,294,580	3	0.19%
Cleveland-Cliffs	-	-	-	2,915,733	4	0.17%
Mine Safety Appliances	-	-	-	2,665,876	7	0.15%
Gumberg Associates	-	-	-	2,524,250	8	0.15%
Berkley Manor Apartments	-	-	-	2,179,250	10	0.13%
	<u>\$ 43,259,310</u>		<u>2.15%</u>	<u>\$ 32,389,259</u>		<u>1.90%</u>
Year-End Total Taxable Assessed Valuation	<u>\$ 2,019,081,267</u>			<u>\$ 1,720,707,433</u>		

SOURCE:

Butler County Assessment Office

NOTE:

Assessed valuation based on the valuation of property for taxes collected in 2023 and 2014, 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

2014-2023
(Unaudited)

Fiscal Year	Governmental Activities			Business-Type Activities	(1)	(2)	(2)
	General Obligation Bonds/Notes	Financed Purchases	Lease Liability	General Obligation Bonds	Total Primary Government	Percentage of Personal Income	Per Capita
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	2,149,844	-	51,654,568	0.44%	284
2021	80,097,010	42,321	1,817,646	-	81,956,977	0.63%	422
2022	72,382,243	18,628	2,288,672	-	74,689,543	0.55%	379
2023	63,839,370	-	2,785,778	-	66,625,148	*	336

* 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

2014-2023
(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
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
2022	71,780,011		-	71,780,011	0.26%	367
2023	63,839,370		-	63,839,370	0.21%	322

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, 2023

(Unaudited)

Governmental Unit (1)	Debt Outstanding	(1) Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
School Districts: (2)			
Allegheny-Clarion	\$ 2,170,000	11.41%	\$ 247,589
Butler Area	71,354,811	100.00%	71,354,811
Butler County Area Vo-Tech	-	100.00%	-
Freeport Area	31,785,000	63.99%	20,340,340
Karns City Area	549,254	64.60%	354,835
Knoch	33,048,888	100.00%	33,048,888
Mars Area	80,025,925	100.00%	80,025,925
Moniteau	17,300,000	100.00%	17,300,000
Seneca Valley	104,275,000	100.00%	104,275,000
Slippery Rock Area	207,363	100.00%	207,363
Total School Districts	\$ 340,716,241		\$ 327,154,751
Cities: (3)			
Butler	\$ 8,568,792	100.00%	\$ 8,568,792
Total Cities	\$ 8,568,792		\$ 8,568,792
Townships: (3)			
Adams Township	\$ -	100.00%	\$ -
Allegheny Township	-	100.00%	-
Brady Township	80,608	100.00%	80,608
Buffalo Township	188,600	100.00%	188,600
Butler Township	7,619,000	100.00%	7,619,000
Center Township	-	100.00%	-
Cherry Township	114,013	100.00%	114,013
Clay Township	98,735	100.00%	98,735
Clearfield Township	25,760	100.00%	25,760
Clinton Township	-	100.00%	-
Concord Township	-	100.00%	-
Connoquenessing Township	556,069	100.00%	556,069
Cranberry Township	64,437,867	100.00%	64,437,867
Donegal Township	44,314	100.00%	44,314
Fairview Township	-	100.00%	-
Forward Township	262,381	100.00%	262,381
Franklin Township	-	100.00%	-
Jackson Township	3,850,551	100.00%	3,850,551
Jefferson Township	-	100.00%	-
Lancaster Township	-	100.00%	-
Marion Township	15,952	100.00%	15,952
Mercer Township	245,731	100.00%	245,731
Middlesex Township	10,046,792	100.00%	10,046,792

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF DECEMBER 31, 2023

(Unaudited)

(Continued)

Governmental Unit (1)	Debt Outstanding	(1) Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Muddycreek Township	\$ 31,000	100.00%	31,000
Oakland Township	17,043	100.00%	17,043
Parker Township	36,974	100.00%	36,974
Penn Township	9,745,905	100.00%	9,745,905
Slippery Rock Township	-	100.00%	-
Summit Township	-	100.00%	-
Venango Township	-	100.00%	-
Washington Township	155,164	100.00%	155,164
Winfield Township	212,733	100.00%	212,733
Worth Township	-	100.00%	-
Total Townships	\$ 97,785,192		\$ 97,785,192
Boroughs: (3)			
Bruin Borough	\$ 22,547	100.00%	\$ 22,547
Callery Borough	-	100.00%	-
Cherry Valley Borough	-	100.00%	-
Chicora Borough	-	100.00%	-
Connoquenessing Borough	-	100.00%	-
East Butler Borough	39,285	100.00%	39,285
Eau Claire Borough	-	100.00%	-
Evans City Borough	83,471	100.00%	83,471
Fairview Borough	-	100.00%	-
Harmony Borough	4,695	100.00%	4,695
Harrisville Borough	35,376	100.00%	35,376
Karns City Borough	-	100.00%	-
Mars Borough	443,946	100.00%	443,946
Petrolia Borough	-	100.00%	-
Portersville Borough	-	100.00%	-
Prospect Borough	1,519,910	100.00%	1,519,910
Saxonburg Borough	-	100.00%	-
Seven Fields Borough	-	100.00%	-
Slippery Rock Borough	274,604	100.00%	274,604
Valencia Borough	-	100.00%	-
West Liberty Borough	-	100.00%	-
West Sunbury Borough	-	100.00%	-
Zelienople Borough	10,386,017	100.00%	10,386,017
Total Boroughs	\$ 12,809,851		\$ 12,809,851

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF DECEMBER 31, 2023

(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			\$ 446,318,586
Total Direct Debt			<u>66,115,567</u>
Total Direct and Overlapping Debt			<u><u>\$ 512,434,153</u></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, 2023.

(3) Municipal Debt is as of December 31, 2022. Information for 2023 was unavailable.

SOURCES:

Federal Audit Clearinghouse

Pennsylvania Department of Community and Economic Development

COUNTY OF BUTLER, PENNSYLVANIA

LEGAL DEBT MARGIN INFORMATION - LAST TEN YEARS

2014-2023
(Unaudited)

Fiscal Year	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Borrowing Base Revenues:										
Two years prior	\$ 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
Prior year	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	74,378,029
Current year	55,807,050	55,660,790	61,893,953	62,449,992	63,645,501	64,920,156	63,567,946	71,433,707	74,378,029	76,105,480
Total Borrowing Base Revenues	<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>	<u>\$ 209,379,682</u>	<u>\$ 221,917,216</u>
Average Borrowing Base Revenues	<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>	<u>\$ 69,793,227</u>	<u>\$ 73,972,405</u>
Limit for Non-Electoral Debt:										
Average Borrowing Base Revenues	\$ 54,158,928	\$ 55,443,673	\$ 57,787,264	\$ 60,001,578	\$ 62,663,149	\$ 63,671,883	\$ 64,044,534	\$ 66,640,603	\$ 69,793,227	\$ 73,972,405
Debt Limit Percent	300%	300%	300%	300%	300%	300%	300%	300%	300%	300%
Debt Limit	<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>	<u>209,379,682</u>	<u>221,917,216</u>
Total Amount of Debt Applicable to										
Debt Limit Percent	<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>	<u>71,780,011</u>	<u>63,839,370</u>
Legal Debt Margin	<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>	<u>\$ 137,599,671</u>	<u>\$ 158,077,846</u>
Total Net Debt Applicable to the Limit										
as a Percentage of Debt Limit	28.27%	26.13%	24.54%	29.56%	26.31%	28.72%	26.85%	40.06%	34.28%	28.77%
Limit for Non-Electoral and										
Lease Rental Debt:										
Average Borrowing Base Revenues	\$ 54,158,928	\$ 55,443,673	\$ 57,787,264	\$ 60,001,578	\$ 62,663,149	\$ 63,671,883	\$ 64,044,534	\$ 80,139,331	\$ 69,467,223	\$ 73,972,405
Debt Limit Percent	400%	400%	400%	400%	400%	400%	400%	400%	400%	400%
Debt Limit	<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>	<u>277,868,893</u>	<u>295,889,620</u>
Total Amount of Debt Applicable to										
Debt Limit Percent	<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>	<u>72,400,871</u>	<u>63,839,370</u>
Legal Debt Margin	<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>	<u>\$ 205,468,022</u>	<u>\$ 232,050,250</u>
Total Net Debt Applicable to the Limit										
as a Percentage of Debt Limit	21.30%	19.67%	18.45%	22.19%	19.73%	21.58%	20.16%	25.00%	26.06%	21.58%

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

2014-2023
(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
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	13,055,635	67,203	10,947	23,138	2,854	5.6%
2022	197,300	13,639,217	69,129	10,739	23,379	7,968	4.2%
2023	198,413	*	*	11,758	23,401	3,957	3.8%

* 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)	
	2023	2014
U.S. Government	1	2
Independence Health Systems	2	3
Westinghouse Electric Company LLC	3	1
Cleveland-Cliffs	4	7
Wal-Mart Associates Inc	5	-
Seneca Valley School District	6	-
Slippery Rock University	7	4
Butler Area School District	8	9
Penn United Technologies	9	-
County of Butler	10	-
Commonwealth of PA	-	6
Lutheran SeniorLife	-	8
Butler County Community College	-	10
UPMC	-	5

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)

	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government - Administration:										
Commissioners	12.00	12.00	11.00	11.00	11.00	10.00	9.00	10.00	10.00	10.00
Election	8.00	8.00	7.00	5.00	4.00	4.00	3.00	3.00	3.00	3.50
Controller	11.50	11.50	9.00	10.00	8.50	8.50	8.50	8.50	8.50	8.50
Property and revenue	18.00	17.00	17.00	15.00	15.00	16.00	16.00	16.00	16.00	14.50
Treasurer	5.00	5.00	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	0.50
Public defender	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	8.50	7.50
Recorder of Deeds	5.50	5.50	6.50	7.50	7.50	7.50	7.00	8.00	8.00	8.00
Personnel	6.00	6.00	4.00	4.00	5.00	5.00	5.00	6.00	6.00	6.00
Information technology	9.00	9.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00	7.00
Planning commission	7.00	5.00	5.00	5.00	5.00	4.00	5.00	5.00	6.00	6.00
Facilities and operation	28.00	26.00	25.00	25.00	25.00	25.00	25.00	26.50	26.50	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	1.00	1.00	2.00	2.00	2.00
General Government Administration Sub-total	122.00	117.50	111.00	108.00	105.50	104.50	103.00	108.50	109.00	105.00
General Government - Judicial:										
Court administration	37.00	35.00	37.00	37.00	36.00	35.00	35.00	35.50	35.00	34.50
Jury commissioners	-	-	-	-	-	-	-	-	-	-
District Justices	30.00	30.00	27.00	27.00	27.00	28.00	27.00	27.00	27.00	27.00
Law library	-	-	-	0.50	0.50	0.50	1.00	1.00	1.00	1.00
Clerk of Courts	12.50	12.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
Coroner	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
District Attorney	22.25	20.25	21.25	21.25	21.25	19.25	21.25	22.80	22.80	21.75
Prothonotary	10.00	10.00	11.00	11.00	10.00	10.00	11.00	11.00	11.00	11.00
Register of Wills	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Sheriff	32.75	31.75	30.75	30.75	31.90	30.60	30.40	35.50	33.20	31.00
Domestic relations	35.50	35.50	35.50	35.50	36.00	37.00	37.00	37.00	37.00	36.00
General Government - Judicial Sub-total	191.00	186.00	187.00	187.50	187.15	184.85	187.15	194.30	191.50	186.75
Public Safety:										
Prison	124.00	123.00	123.00	114.00	114.00	114.00	114.00	114.00	114.00	114.00
Adult probation	31.50	31.50	31.50	32.50	31.25	31.25	31.00	31.00	29.80	29.50
Juvenile probation	20.50	20.50	20.50	20.50	20.25	20.25	20.00	20.00	19.80	20.50
Emergency communication	35.00	35.00	35.00	35.00	34.00	34.00	34.00	32.50	30.00	29.50
Public Safety Sub-total	211.00	210.00	210.00	202.00	199.50	199.50	199.00	197.50	193.60	193.50
Public Works:										
Bridge Crew	5.00	5.00	5.00	5.00	5.00	5.00	5.00	7.00	7.00	8.00
Public Works Sub-total	5.00	5.00	5.00	5.00	5.00	5.00	5.00	7.00	7.00	8.00
Human Services:										
Human services administration	19.00	17.00	16.00	15.00	15.00	15.00	15.00	15.00	13.00	12.00
MH/ID, Drug and Alcohol	18.00	18.00	18.00	19.00	18.00	18.00	18.00	18.00	20.00	20.00
Area Agency on Aging	33.00	31.00	31.00	31.00	25.00	25.00	25.00	28.00	27.00	30.00
Children and Youth	53.00	54.00	53.00	54.00	51.00	46.00	45.50	46.00	46.00	47.00
Sunnyview Nursing and Rehabilitation Center *	-	-	-	-	-	-	-	-	-	278.75
Veterans Services	5.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	2.00
Human Services Sub-total	128.00	124.00	121.00	122.00	112.00	107.00	107.00	110.00	109.00	389.75
Culture and Recreation:										
Parks and Recreation	15.00	15.00	13.00	13.00	11.70	12.80	12.60	13.00	10.70	10.95
Culture and Recreation Sub-total	15.00	15.00	13.00	13.00	11.70	12.80	12.60	13.00	10.70	11.00
Conservation and Development:										
Community Action	-	-	-	-	-	2.80	2.80	2.80	2.80	2.75
Conservation District **	-	-	-	-	-	-	5.25	5.25	5.00	5.00
Waste Management	-	-	-	-	-	-	-	-	-	-
Conservation and Development Sub-total	-	-	-	-	-	2.80	8.05	8.05	7.80	7.75
TOTAL	672.00	657.50	647.00	637.50	620.85	616.45	621.80	638.35	628.60	901.75

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	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government - Administration:										
General election information: (1)										
Registered voters	137,280	137,344	134,743	112,090	126,962	128,457	125,042	127,832	119,692	122,109
Votes cast	50,044	93,949	45,031	47,138	39,552	80,127	29,510	98,554	34,580	56,562
Percent of votes cast	36.45%	68.40%	33.42%	42.05%	31.15%	62.38%	23.60%	77.10%	28.89%	46.32%
Antlerless Deer Licenses (2)	962	25,482	24,753	24,303	23,701	23,477	21,183	20,277	21,971	22,491
Dog Licenses (2)	21,467	23,558	24,959	25,137	27,067	26,429	26,456	27,038	26,713	26,606
Checks/ACH Payments (3)	12,478	12,728	13,933	12,206	12,071	11,957	12,019	13,082	12,835	13,692
Instruments recorded (4)	19,582	26,185	35,959	31,541	26,605	26,370	28,313	27,690	28,521	30,958
General Government - Judicial:										
Autopsies performed (5)	113	117	127	130	102	92	143	120	89	93
Deaths investigated (5)	211	214	260	256	214	206	244	219	196	177
Civil cases filed (6)	1,069	1,001	990	965	1,176	1,143	1,153	1,051	1,086	1,098
Executions (6)**	207	185	153	131	320	313	329	333	333	358
Family court cases (6)	1,093	1,134	935	795	810	775	833	834	853	834
Judgments (6)	1,622	1,299	925	1,553	2,500	2,651	2,247	2,130	2,231	2,240
Liens - Federal Tax (6)	61	58	72	54	155	150	127	129	160	145
Liens - Municipal (6)	107	81	85	61	98	92	136	180	200	68
Miscellaneous civil cases (6)	426	392	367	341	438	360	321	330	348	368
No lien agreements (6)	132	186	249	177	185	261	202	197	202	217
Adoptions/Parental terminations (7)*	40	61	64	78	85	96	114	87	73	87
Adoptions/Petitions (7)*	42	57	51	60	87	76	93	58	61	53
Court accounts (7)*	55	58	36	44	52	67	72	55	77	258
Estates (7)*	911	1,029	973	819	816	835	863	834	815	824
Guardianships (7)*	11	8	15	7	16	21	17	49	49	43
Marriage licenses issued (7)*	942	874	963	862	918	979	902	974	882	942
Marriage licenses recorded (7)*	891	824	900	808	894	937	879	944	865	937
Warrants Served (8)	374	817	1,997	1,786	2,279	2,477	2,255	2,165	2,165	1,791
Warrants Attempted (8)	160	13	128	494	986	594	711	714	714	997
Human Services:										
Veteran Death Benefits (9)	307	308	431	384	451	405	408	430	490	547
Public Safety:										
Prison inmates (10)	2,842	2,273	2,244	2,010	2,645	2,845	2,990	2,908	2,520	2,591
Prison average daily population (10)***	458	446	413	261	309	328	379	401	371	375
911 Emergency Calls (11)***	102,322	129,577	122,208	135,003	101,771	100,748	114,637	96,360	97,322	77,402
Public Works:										
Tons of Asphalt - Road Maintenance (12)	5	4	4	2	6	5	3,069	7	9	6
Tons of Salt - Snow Removal (12)	0	96	46	65	22	70	22	89	90	137
Culture & Recreation:										
Park/Shelter reservations (13)	838	761	714	384	435	425	430	433	396	413
Pool Patrons (13)	19,950	24,636	14,950	13,693	32,581	32,052	28,709	48,324	38,397	22,469
Conservation & Development:										
Tons of waste produced (14)	252,494	247,227	226,618	156,640	159,558	152,913	144,343	146,376	148,278	146,197
Tons of waste recycled (14)	184,708	113,717	111,413	115,004	140,984	127,643	130,580	136,460	116,403	119,659

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	2023	2022	2021	2020	2019	2018	2017	2016	2015	2014
General Government - Administration: (1) (2)										
Buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	10	10	10	11	12	12	12	12	12	12
General Government - Judicial: (1) (2)										
Buildings	5	5	5	5	5	5	5	5	5	4
Vehicles	9	9	9	10	12	11	10	10	10	10
Vehicles - Coroner	2	2	2	2	1	1	1	1	1	1
Vehicles - Sheriff	15	13	13	12	11	11	11	11	11	11
Vehicles - Sheriff (Transport)	4	1	1	2	2	2	2	2	2	2
Vehicles - Sheriff (K-9 Unit)	1	1	1	1	1	1	1	1	1	1
Public Safety: (1) (2) (3) (4)										
Emergency Center	1	1	1	1	1	1	1	1	1	1
9-1-1 Buildings	12	12	12	10	10	10	4	4	4	9
9-1-1 Towers	3	3	3	3	4	4	4	4	4	9
Hazmat Trailers	27	27	27	24	24	24	24	24	24	24
Prisons	1	1	1	1	1	1	1	1	1	1
Prison beds	572	572	572	572	572	572	572	564	564	564
Vehicles	2	2	2	2	2	2	2	2	2	1
Vehicles - Emergency Management	4	3	1	1	1	1	1	1	1	1
Vehicles - Hazmat	3	3	3	3	3	3	3	3	2	3
Vehicles - Probation	16	16	16	16	13	14	14	14	14	14
Public Works: (1) (2) (5)										
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	135	135	134	134	134	134	134	134
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	5	5	4
Trailers	1	1	1	1	1	1	1	1	1	1
Human Services: (1) (6) (7) (8)										
Buildings	3	3	3	3	3	3	2	2	2	1
Buildings - Veteran's Administration	1	1	1	2	1	1	1	1	1	1
Group Homes	1	1	1	2	1	1	3	3	3	3
Memorials	5	5	5	5	5	5	5	5	5	5
Senior Centers	7	8	8	7	8	8	8	9	9	10
Culture & Recreation: (1) (2) (9)										
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	408.76	408.76	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
Dog Park	1	1								
Conservation & Development: (1) (2)										
Buildings	3	3	3	3	3	3	3	3	3	3
Buses	20	20	20	17	19	23	17	17	19	19

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 2014-2023
(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		
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
2022	681	4,219,815	6,503,153	10,722,968	642	16,027,022
2023	701	4,463,281	7,350,951	11,814,232	641	15,748,587

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 2023

\$250,000 OR MORE

(Unaudited)

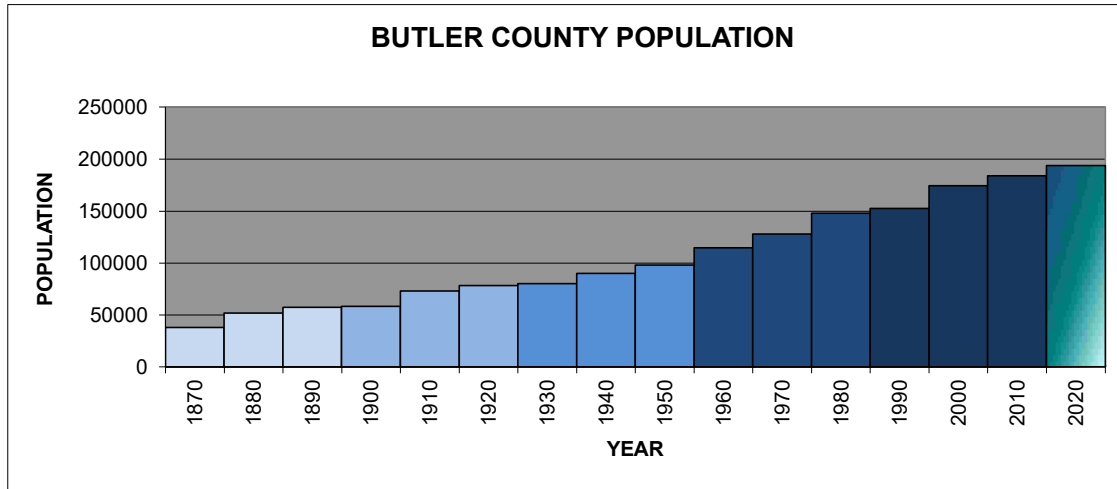
ORGANIZATION	LOCATION	AMOUNT
Adams Township	Mars	\$ 1,008,787
Adelphoi Village Inc	Latrobe	209,078
Allegheny Township, Butler County	Parker	495,680
Alliance for Nonprofit Resources	Butler	2,422,456
Arc Human Services Inc.	Canonsburg	457,683
Bair Foundation of Pa,The	New Wilmington	339,511
Bethany Christian Services	Grand Rapids, MI	704,887
Bison Construction Inc	Fairmount City	483,809
Butler County Agriculture Extention	Butler	288,500
Butler County Airport	Butler	512,206
Butler County Community College	Butler	5,889,486
Butler County Federated Library System	Butler	278,500
Butler County Tourism	Zelienople	2,657,181
Independent Health Systems	Butler	181,003
Butler Township	Butler	868,871
Capital One Public Funding LLC	Hicksville, NY	968,626
Care Center	Charleroi	1,074,683
Catholic Charities	Pittsburgh	1,215,419
CDW Government Inc.	Vernon Hills, IL	604,546
Center for Community Resources	Butler	11,174,853
Children's Institute of Pittsburgh	Pittsburgh	390,074
Clark Contractors Inc	Bedford	945,355
Community Care Connections	Butler	378,407
Community Development Corp	Butler	621,450
Consolidated Communications	St. Louis, MO	264,568
Crown Benefits Administration	Indiana	8,963,426
Delta Development Group Inc.	Camp Hill	375,400
Family Pathways	Butler	1,025,979
Farmers National Bank	Canfield, OH	311,905
First Commonwealth Financial Corp	Indiana, PA	801,854
Glade Run Lutheran Services	Zelienople	1,368,580
Grapevine Center	Butler	491,580
Herbert, Rowland, Grubic	Harrisburg	618,621
Highmark Inc.	Pittsburgh	511,850
Industrial Elevator Maintenance Company	Cecil	304,993
Jackson Township	Zelienople	294,749
JusticeWorks Youthcare Inc.	Pittsburgh	1,379,634
Key Government Finance Inc	Superio, Co	3,630,564
Keystone Adolescent Center	Greenville	306,706
Mental Health Association	Butler	562,797
Milestone Centers Inc.	Pittsburgh	1,080,083
Mortimers Excavating Inc.	Pulaski	355,810
Motorola Solutions Inc.	Schaumburg, IL	350,947
NonProfit Development Corporation	Butler	259,549
Northrock Construction Inc	Saint Marys	276,021
Oasis Management Systems Inc.	Cumming, GA	463,234
Pathways Adolescent Center Inc.	Oil City	863,022
Pennsylvania Counties Risk Pool	Harrisburg	518,912
Penn Power Company	Akron, OH	344,344
Pitney Bowes Credit Corporation	Louisville, KY	369,086
Pittsburgh Companies North (PCN)	Irwin	488,857
Positive Steps Therapy LLC	White Plains, NY	646,611
Primecare Medical Inc.	Harrisburg	3,001,616
Redevelopment Authority	Butler	1,135,607
Saxonburg Area Authority	Saxonburg	272,948
Schulteis Electric	Latrobe	261,244
Smart Communications Holding Inc.	Seminole, FL	261,244
The Bank of New York Mellon	Pittsburgh	4,234,662
Thermaltech LLC	Baltimore, MD	330,680
Totin Family Services	Worthington	487,464
Trombold Equipment Company Inc	Mars	475,196
Trinity Services LLC	Oldmar, FL	1,038,308
Tyler Technologies Inc.	Dallas, TX	352,465
West Penn Power Company	Akron, OH	401,005

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

County of Butler, Pennsylvania

Independent Auditor's Report in Accordance
with *Government Auditing Standards*

Year Ended December 31, 2023

Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 28, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Maher Duessel

Pittsburgh, Pennsylvania
June 28, 2024

COUNTY OF BUTLER, PENNSYLVANIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2023

NONE