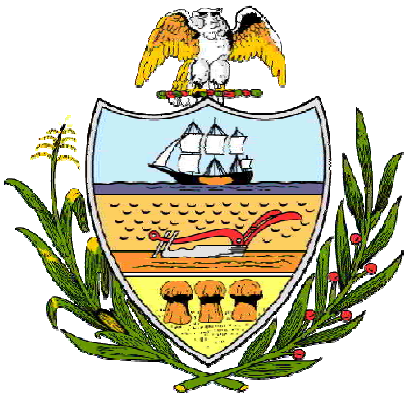


COUNTY OF BUTLER, PENNSYLVANIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT



FOR THE YEAR ENDED
DECEMBER 31, 2024

Prepared by the Office of the Controller
Benjamin Holland, Controller

COUNTY OF BUTLER, PENNSYLVANIA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED DECEMBER 31, 2024

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ANNUAL COMPREHENSIVE FINANCIAL REPORT

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INTRODUCTORY SECTION

COUNTY OF BUTLER, PENNSYLVANIA

BUTLER COUNTY OFFICIALS

DECEMBER 31, 2024

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
Jack D. Ripper	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 30, 2025

To the Butler County Board of Commissioners, 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, 2024. The primary purpose of this report is to provide a detailed accounting of the County's 2024 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-three 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, 2024. 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 2024 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 2023 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 199,341 residents. The U.S. Census Bureau estimated that the County's population increased by 5,578 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 2024. 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, Buffalo, and Jackson 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 2024, the County Commissioners adopted a budget that maintained the same tax rate of 27.626, from the previous year. During 2024, the assessed value of taxable property grew nearly \$25.0 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 2024. 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 2024, Butler County had a total of 616 unconventional producing wells, according to the Pennsylvania Public Utility Commission. That number represents a small increase over the 609 wells in place at the end of 2023. 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 \$1.6 million of 2024 impact fees, down from \$1.8 million in 2023.

According to the PA Department of Labor & Industry, the County's unemployment rate was 3.0% at the end of 2024 - 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 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 the facility continues 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 on December 27, 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 77 farms totaling 7,793 acres of farmland. According to the most recent agriculture census, there are 903 farms in Butler County, with over 132,809 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 2023, the state legislature increased the monthly fee to \$1.95 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 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 and leases, which are recognized when they become 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 2024 FINANCIAL ACTIVITY INCLUDING SIGNIFICANT POLICY DECISIONS AFFECTING THE FINANCIAL STATEMENTS

The governmental funds within the County include the General Fund, thirty-eight Special Revenue Funds, six Capital Project Funds, and a Debt Service Fund. The governmental funds' total revenues equal \$156,050,685 and total expenditures equal \$168,225,441 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 \$4.8 million, totaled \$78,488,935. General Fund expenditures, and transfers-out of \$9.2 million, totaled \$79,515,052. The schedule appearing on page I-17 displays the 2024 General Fund expenditures, including transfers, by administrative category. For the purposes of this trend analysis, the schedule provides a summary comparison between the 2024 and 2014 expenditures. Compared to 2023, total General Fund revenues, including transfers, increased by \$3.9 million; and total General Fund expenditures, including transfers, increased by \$2.0 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 2024 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 2024, the plan's net position held in trust totaled \$274,052,258 and reported a net pension liability of \$37,542,354. The County Pension Fund had 710 active and vested members, and the number of retirees or beneficiaries totaled 652 on December 31, 2024. 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 2024 contribution of \$7,774,563. 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, 2014 and December 31, 2024

	<u>2014</u>	<u>2024</u>	<u>Change</u>	<u>Per Year %</u>
<u>Board of Commissioners:</u>				
Alameda Park & Pool	\$ 360,873	\$ 654,374	\$ 293,501	8.13%
Budget & Finance	111,324	248,118	136,794	12.29%
Central Phone	162,768	151,511	(11,257)	(0.69%)
Commissioners	770,177	1,156,437	386,260	5.02%
County Solicitor	146,632	147,580	948	0.06%
Election Bureau	510,333	1,333,221	822,888	16.12%
Facilities & Operations	2,133,487	2,610,069	476,582	2.23%
Grants Management	174,846	-	(174,846)	(10.00%)
Information Technology	817,228	1,766,448	949,220	11.62%
Mail Room	310,223	394,981	84,758	2.73%
Motor Pool	137,008	120,259	(16,749)	(1.22%)
Personnel	485,687	682,343	196,656	4.05%
Planning Commission	224,921	626,203	401,282	17.84%
Public Defender	812,033	1,268,987	456,954	5.63%
Purchasing	27,041	131,305	104,264	38.56%
Property & Revenue	1,203,290	1,685,991	482,701	4.01%
Tax Collectors	319,877	368,828	48,951	1.53%
Veterans' Services	273,443	419,746	146,303	5.35%
Prison	10,880,353	17,293,527	6,413,174	5.89%
Other County Program Subsidies	6,286,575	8,200,380	1,913,805	3.04%
Outside Organization Contributions	5,673,356	7,206,717	1,533,361	2.70%
Debt Service	5,165,245	5,329,272	164,027	0.32%
Miscellaneous	1,053,947	1,928,921	874,974	8.30%
Total - Board of Commissioners	\$ 38,040,667	\$ 53,725,218	\$ 15,684,551	4.12%
<u>Court of Common Pleas:</u>				
Common Pleas / Corrections / DR	\$ 8,807,425	\$ 11,359,769	\$ 2,552,344	2.90%
Magisterial District Judges	2,305,435	2,758,014	452,579	1.96%
Total - Court of Common Pleas	\$ 11,112,860	\$ 14,117,783	\$ 3,004,923	2.70%
<u>Row Offices:</u>				
Clerk of Courts	\$ 941,159	\$ 1,238,835	\$ 297,676	3.16%
Controller	616,655	1,101,147	484,492	7.86%
Coroner	454,955	669,376	214,421	4.71%
District Attorney	1,888,105	2,558,509	670,404	3.55%
Prothonotary	823,971	889,201	65,230	0.79%
Recorder of Deeds	489,277	386,541	(102,736)	(2.10%)
Register of Wills / Orphans' Court	593,377	810,337	216,960	3.66%
Sheriff	2,363,313	3,399,887	1,036,574	4.39%
Treasurer	520,111	618,217	98,106	1.89%
Total - Row Offices	\$ 8,690,923	\$ 11,672,050	\$ 2,981,127	3.43%
GENERAL FUND TOTAL	\$ 57,844,450	\$ 79,515,051	\$ 21,670,601	3.75%

In Memorium



Corey Comperatore, a devoted husband and father, was tragically killed on July 13, 2024, during an attempted assassination of former President Donald Trump at a rally in Butler Township. In a final act of heroism, Corey shielded his wife and daughters from gunfire, sacrificing his life to protect them. A lifelong resident of Sarver, Pennsylvania, Corey previously served as the chief of the Buffalo Township Volunteer Fire Company and was a dedicated member of the firefighting community. He was also an Army Reservist for ten years, and worked as a project and tooling engineer. Known for his unwavering commitment to his family and for his faith, Corey was remembered by friends and neighbors as a selfless husband and father who never missed his daughters' activities and was always ready to lend a hand.

Corey was an active member of Cabot United Methodist Church, where his funeral was held. His love for Christ informed the way he loved his family, leading by example. During the memorial service, his pastor and others recalled his steadfast belief in eternal life through Jesus, offering comfort in the assurance that Corey is now with his Lord and Savior. Corey's funeral was attended by hundreds of mourners, including fellow firefighters who honored him with a procession of over a hundred emergency vehicles. The service concluded with bagpipes, a gun salute, and a performance by Billy Ray Cyrus, who sang "Amazing Grace" and "Some Gave All" in tribute to Corey's sacrifice.

In the months following his death, numerous memorials and fundraisers were organized to honor Corey's legacy. A candlelight vigil at Lernerville Speedway brought the community together in remembrance, and a memorial fundraiser featuring a motorcycle ride and concert was held, with proceeds benefiting local churches and first responders. Governor Josh Shapiro ordered flags to fly at half-staff across Pennsylvania, and U.S. Representative Mike Kelly introduced a resolution in Congress to honor Corey's life and condemn political violence.

Corey's family, including his wife, Helen, and daughters, Allyson and Kaylee, have continued to honor his memory, returning to the Butler Farm Show grounds where the tragedy occurred last year, for a subsequent campaign rally. A memorial was placed at the seat where Corey sat, and former President Trump acknowledged his heroism, stating, "This field is now a monument to the valor of our first responders, to the resilience of our fellow citizens, and to the sacrifice of a loving and devoted father and a really great man."

At President Donald Trump's second inauguration on January 20, 2025, Butler County first responders were prominently honored for their heroism during the assassination attempt. Leading the inaugural parade at the Capital One Arena in Washington, D.C., the procession featured hundreds of first responders, including firefighters, EMS personnel, police officers, 911 dispatchers, and emergency management staff. Buffalo Township Fire Chief Kip Johnston and firefighter Tyler Hill carried Corey's helmet and jacket, symbolizing the sacrifice he made that day, and a moment of silence was observed in his honor.

Corey's act of shielding his wife and daughters from harm was a sacrificial expression of the gospel he believed in: "Greater love hath no man than this, that a man lay down his life for his friends (John 15:13). Corey Comperatore's legacy endures as a testament to his courage and selflessness. This final act of shielding his family epitomized the selfless values he lived by, leaving an indelible mark on Butler County and on the heart of our great nation.





On July 13, 2024, former President Donald J. Trump survived an attempted assassination during a campaign rally in Butler, Pennsylvania.

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, 2023. This was the twenty-third consecutive year that the County has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized annual report. This report must satisfy both generally accepted accounting principles, and applicable legal requirements.

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

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

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

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

Respectfully submitted,



Benjamin Holland, CPA
County Controller



***Benjamin Holland, CPA
Controller***





Government Finance Officers Association

**Certificate of
Achievement
for Excellence
in Financial
Reporting**

Presented to

**County of Butler
Pennsylvania**

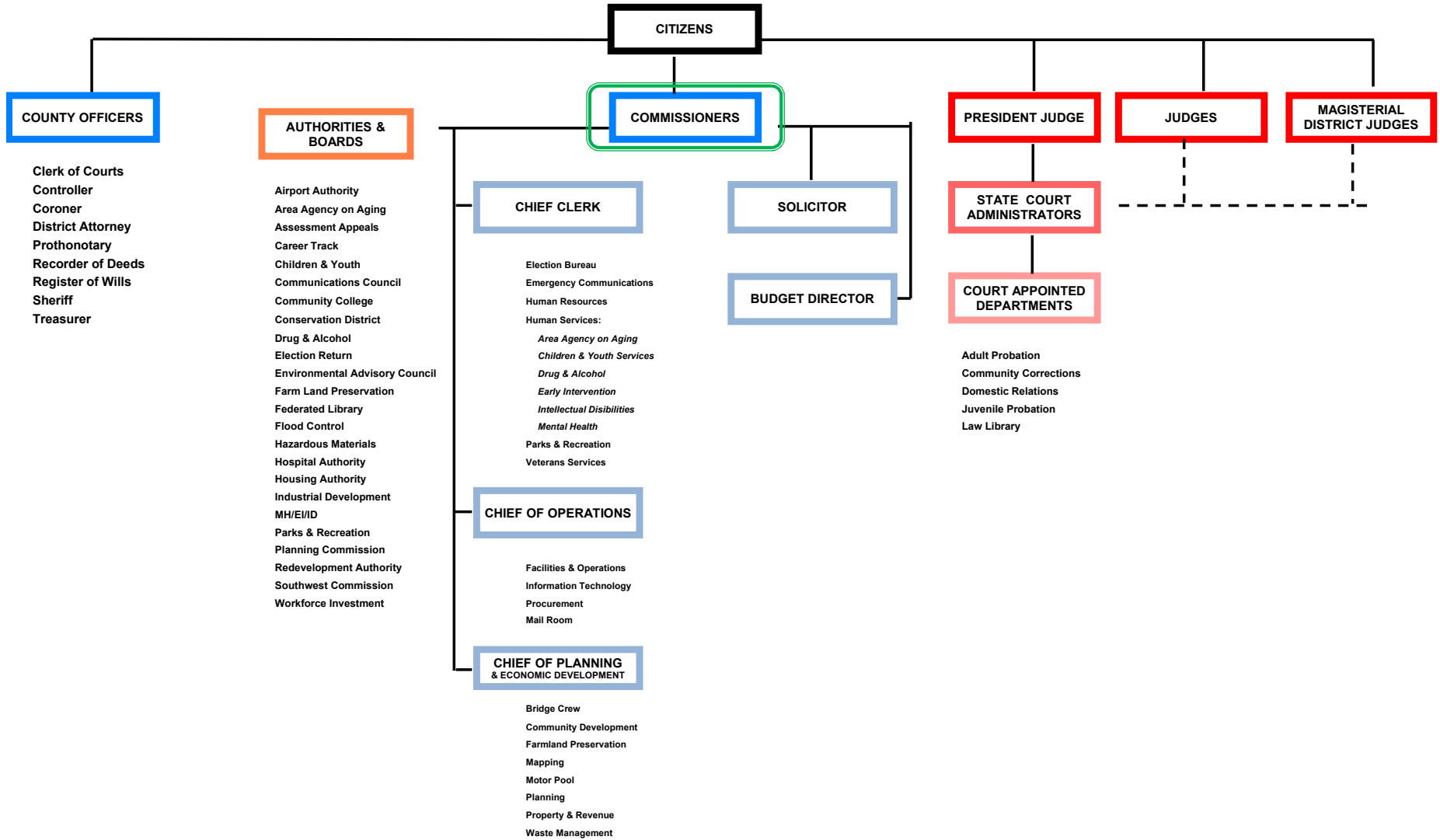
For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2023

Christopher P. Morill

Executive Director/CEO


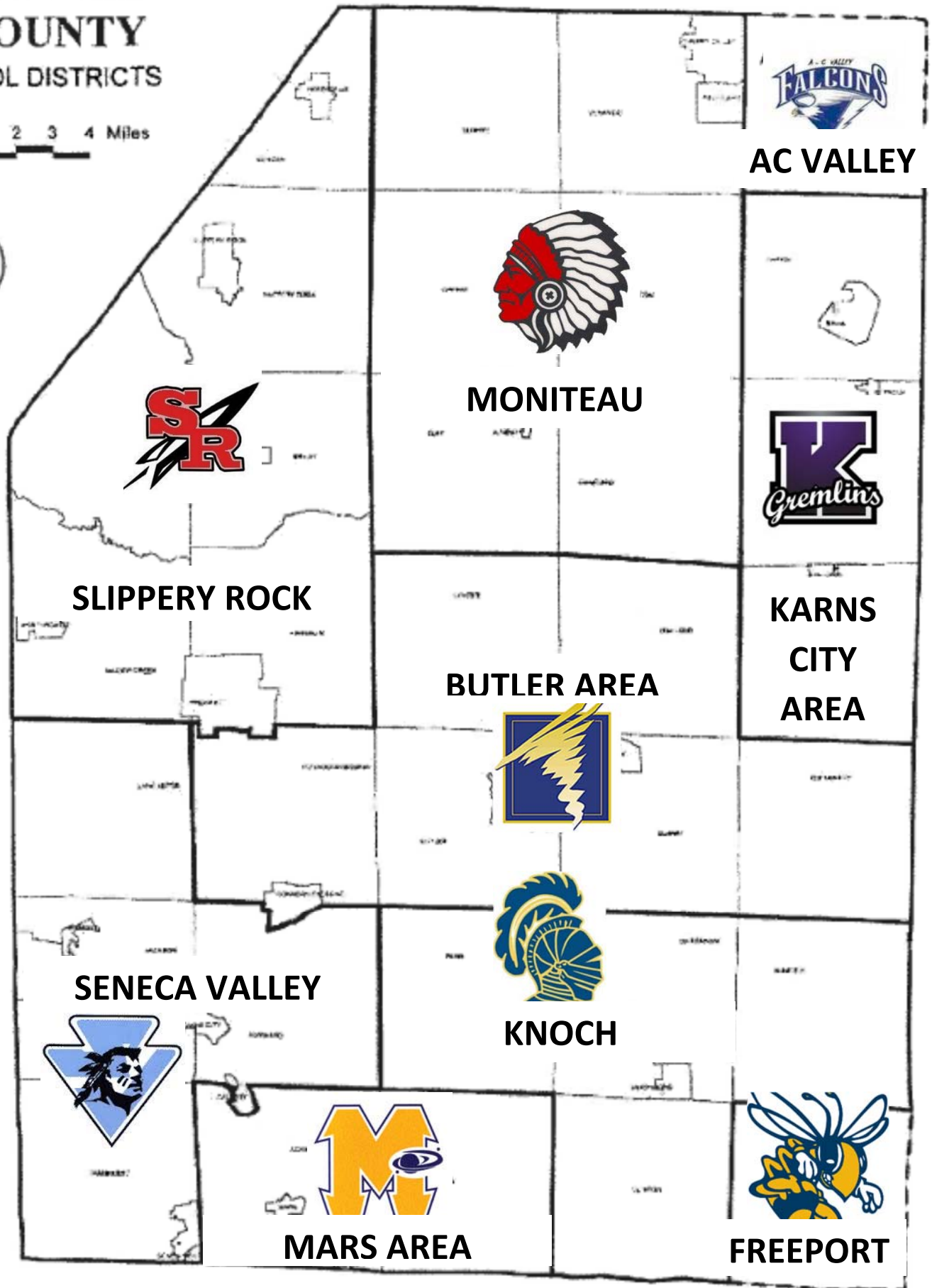
COUNTY OF BUTLER ORGANIZATIONAL CHART



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

BUTLER COUNTY SCHOOL DISTRICTS

1 0 1 2 3 4 Miles

FINANCIAL SECTION

Independent Auditor's Report

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Butler, Pennsylvania (County), as of and for the year ended December 31, 2024, 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, 2024, 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 30, 2025 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 30, 2025

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, 2024. 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-23), the basic financial statements (pages III-1 to III-15), and the notes to financial statements (pages III-16 to III-121).

Financial Highlights

- The County's net position decreased from \$117,213,958 to \$116,604,291 in 2024, and unrestricted net position decreased by \$5,458,086, from \$25.5 million to \$20.1 million at December 31, 2024. The net pension liability decreased to \$37.5 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 22.055 mills, the tax rate for debt service was 2.636 mills, and the tax rate for payment to Butler County Community College was 2.935 mills.
- As of December 31, 2024, the County had nearly \$68.6 million of debt outstanding.
- The total fund balance of the General Fund at December 31, 2024 was approximately \$25.5 million. The assigned fund balance for the 2025 budget was just over \$7.8 million, which represents about 9.6% of the General Fund's annual revenue projected for 2025. The unassigned fund balance decreased by \$2,837,364 to \$14.5 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 38 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-121 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, 2024 and December 31, 2023 is presented below:

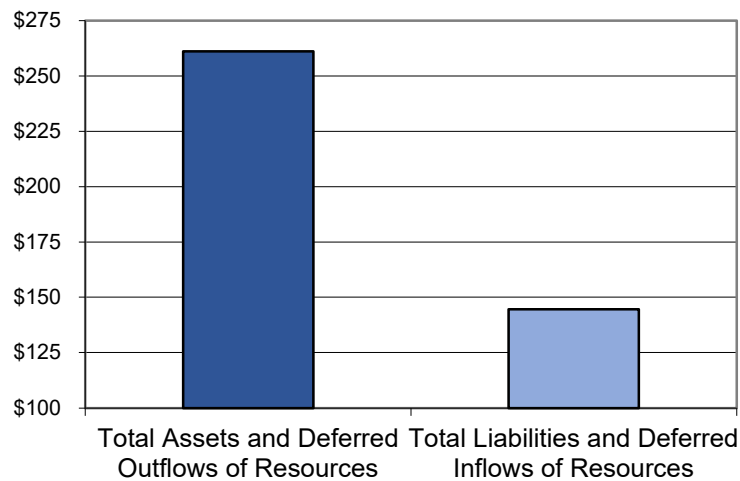
COUNTY OF BUTLER Summary of Statement of Net Position December 31, 2024 (With Comparative Totals at December 31, 2023) (in thousands)			
		Governmental activities	
		2024	2023
Current and other assets		\$ 156,140	\$ 155,280
Capital assets		90,198	89,763
Total assets		246,338	245,043
Deferred loss on refunding		-	21
Deferred outflows of resources for pension		14,855	25,974
Total deferred outflows of resources		14,855	25,995
Current and other liabilities		45,647	49,780
Long-term liabilities outstanding		97,232	101,803
Total liabilities		142,879	151,583
Deferred inflows - loans		431	411
Deferred gain on refunding		166	249
Deferred inflows of resources for pension		806	1,199
Deferred inflows of resources for leases		307	382
Total deferred inflows of resources		1,710	2,241
Net position:			
Net investment in capital assets		58,598	53,029
Restricted		37,938	38,659
Unrestricted		20,068	25,526
Total net position		\$ 116,604	\$ 117,214

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, 2024:

**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 2024, the County's total net position related to governmental activities decreased by \$609,667. Cash and cash equivalents decreased from \$84.1 million in 2023 to \$82.1 million at the end of 2024, and amounts due from other governments decreased from \$14.6 million in 2023 to \$13.5 million in 2024. At the end of 2024, the County's total assets (excluding capital assets) related to governmental activities increased by \$860,555, mostly from an increase in notes receivable, offsetting notes payable, related to the Butler County Infrastructure Bank.

Capital assets increased to \$90.2 million in 2024 from \$89.8 million in 2023. 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.

Deferred outflows of resources decreased to \$14.9 million in 2024, from \$26.0 million in 2023. This decrease is due to the reporting of pension expense in accordance with GASB Statements. Liabilities also decreased to \$142.9 million in 2024, from \$151.6 million in 2023. This is the result of a decrease in the Net Pension Liability from \$43.4 million in 2023 to \$37.5 million in 2024.

MANAGEMENT'S DISCUSSION AND ANALYSIS

Total net position amounted to approximately \$116.6 million, of which approximately \$58.6 million is the County's net investment in capital assets and \$38.0 million is restricted for various other purposes. The remaining \$20.1 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, 2024 and 2023:

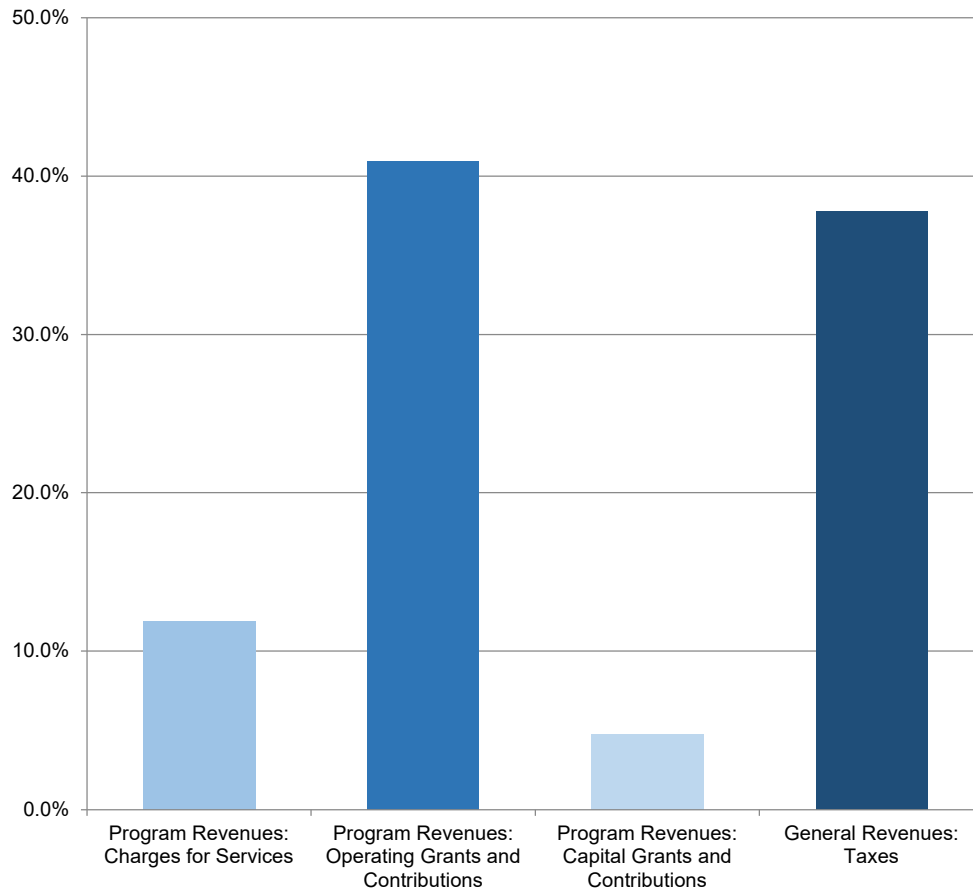
	Governmental Activities	
	2024	2023
Revenues:		
Program revenues:		
Fees, fines, and charges for services	\$ 18,304	\$ 25,836
Operating grants and contributions	62,910	59,042
Capital grants and contributions	7,303	6,865
General revenues:		
Taxes	58,021	56,951
Interest and investment income	4,175	3,402
Other	2,824	2,442
Gain (loss) on sale of capital assets	-	46
Total revenues	<u>153,537</u>	<u>154,584</u>
Program expenses:		
General government - administration	18,602	16,735
General government - judicial	21,902	20,095
Public safety	40,639	36,359
Public works and enterprises	8,037	3,505
Human services	56,731	57,892
Culture and recreation	1,992	1,932
Conservation and economic development	4,947	5,307
Interest	<u>1,297</u>	<u>1,136</u>
Total program expenses	<u>154,147</u>	<u>142,961</u>
Change in Net Position	(610)	11,623
Net position - beginning	<u>117,214</u>	<u>105,591</u>
Net position - ending	<u>\$ 116,604</u>	<u>\$ 117,214</u>

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, 2024:

Sources of Revenues - Governmental Activities Total Revenues: \$153,537,278

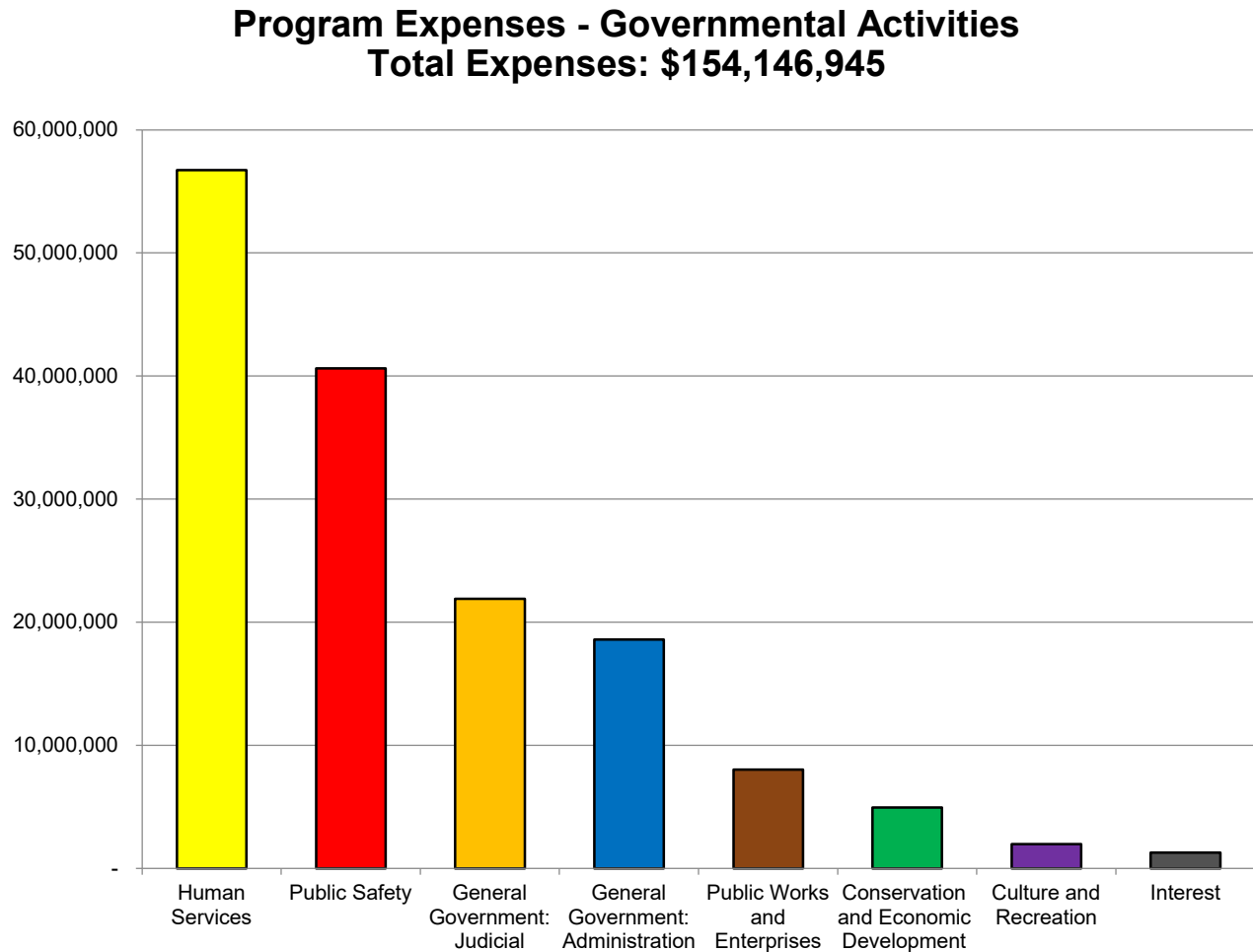


Total revenues from governmental activities for 2024 were \$153,537,278, which was \$1.0 million less than in 2023. Charges for services represented 11.9% of governmental activities revenue in 2024, totaling \$18,303,741. This reflects a decrease of \$7.5 million from the 2023 amount of \$25,835,846. The decline is primarily due to the County's previous recognition of two installments from the Opioid Abatement Trust Fund in 2022 and 2023. Operating grants and contributions account for 41.0% of the 2024 governmental activities revenue, amounting to \$62,910,054 compared to \$59,042,223 in 2023, which was the result of the County recognizing additional funding from the American Rescue Plan. Tax revenue increased to \$58,020,787 in 2024 from \$56,951,151 in 2023, because of increasing assessments from new construction in the County.

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, 2024:



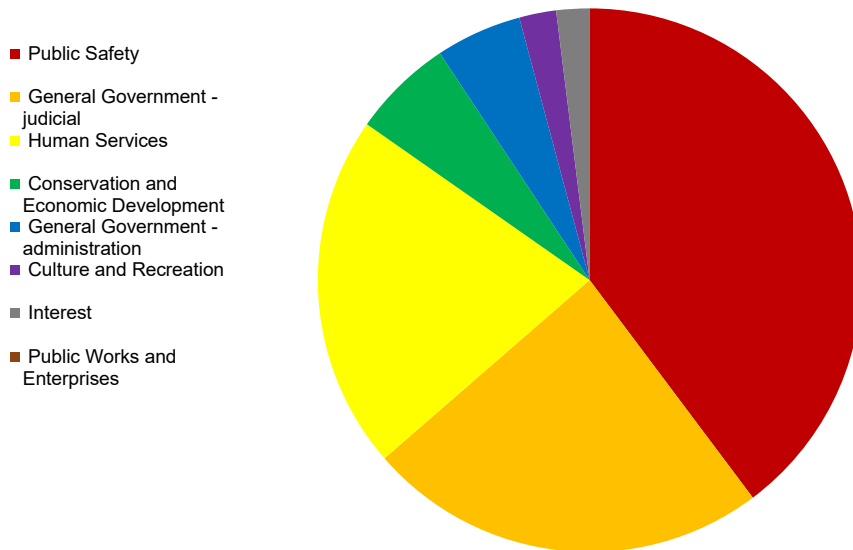
Program expenses for the County's governmental activities amounted to approximately \$154.1 million for the year ended 2024. This compares to \$143.0 million for the year ended 2023. General government – administration expenses increased from \$16.7 million in 2023, to \$18.6 million in 2024, due to normal increases in operating expenses—including increases in pension expense. General government – judicial expenses increased from \$20.1 million in 2023, to \$21.9 million in 2024, due to normal increases in operating expenses—including increases in pension expense. Public safety expenses increased from \$36.4 million in 2023 to \$40.6 million in 2024. The increase is primarily attributable to \$6.7 million in expenditures related to the Municipal Infrastructure Program, which was fully funded by the American Rescue Plan fund. Public works and enterprises expenses increased from \$3.5 million in 2023 to \$8.0 million in 2024, because of increased Community Development Block Grant (CDBG) projects.

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, 2024:

Net Program Expenses/Revenues - Governmental Activities Total Net Expenses: \$65,629,879



Net program expenses/revenues for governmental activities increased from (\$51.2) million in 2023 to (\$65.6) million in 2024.

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, 2024, it's estimated that municipalities within the County issued 2,266 building permits, down from 2,303 issued in 2023. 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 \$895.9 million during 2024 to a total fair market value of \$31.9 billion, propelled by the continued growth of residential construction throughout the County. In 2024, the County billed \$202,633 of additional interim taxes; more than the \$142,866 of additional interim taxes that were billed in 2023. 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.

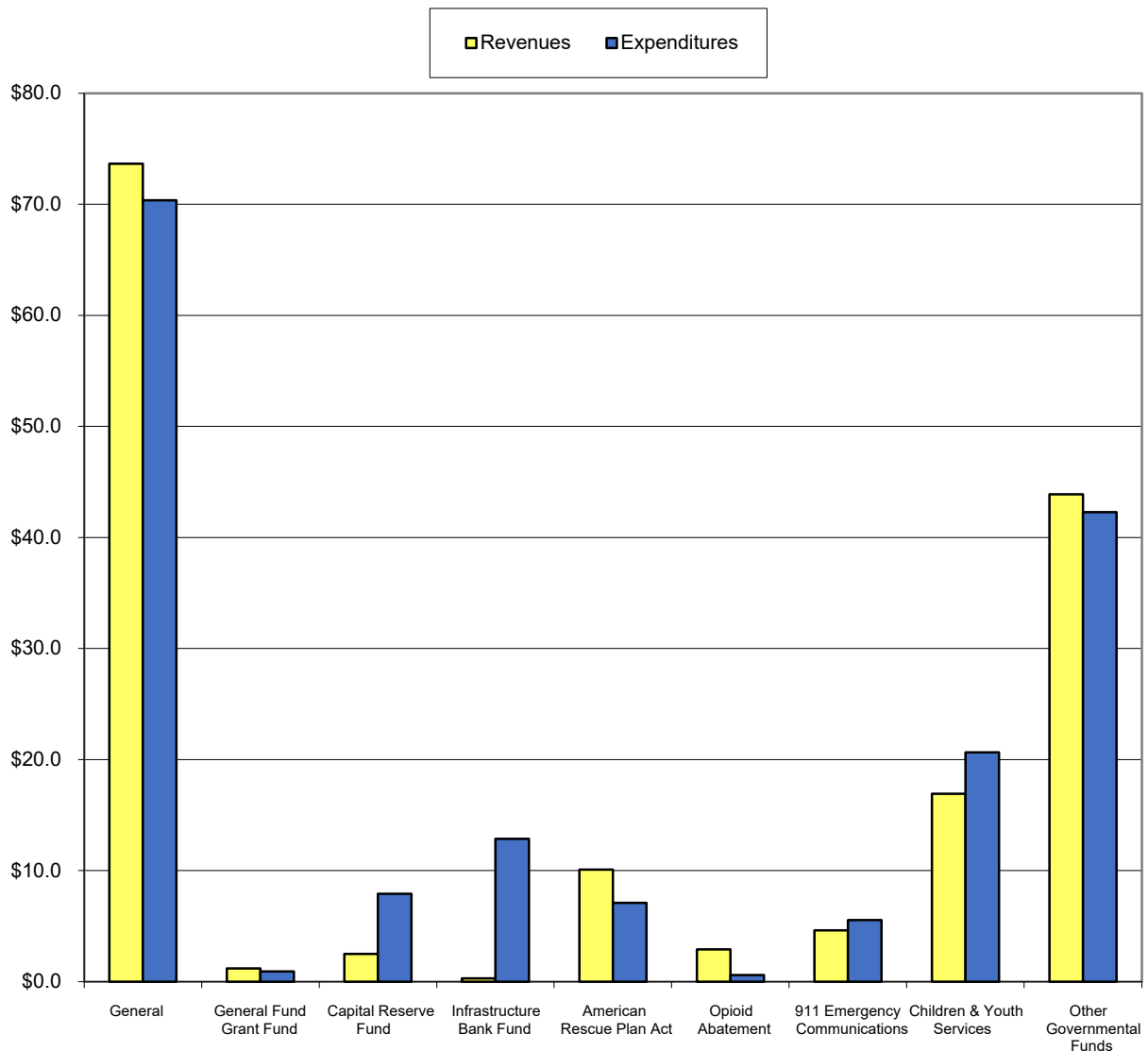
A complete listing of the other governmental funds is on pages V-1 to V-8. The focus of the governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the County's financing requirements. In particular, unassigned 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, 2024:

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, American Rescue Plan Fund, and Children & Youth Services Fund. In the General Fund, revenue from taxes amounted to \$54.9 million. The American Rescue Plan Fund and Children & Youth Services Fund recognized \$10.1 million and \$16.7 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, 2024, the County reported unearned revenue of \$7.1 million related to the SLFRF (American Rescue 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.

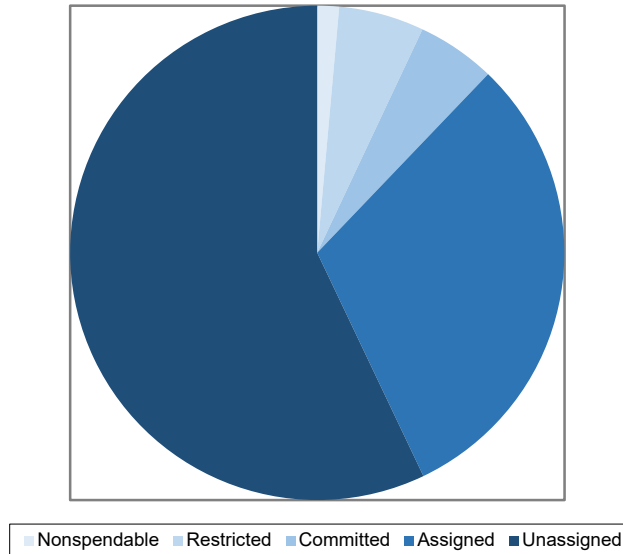
The U.S. Treasury Department issued a notice to SLFRF recipients emphasizing its intent to closely monitor how funds are obligated by the December 31, 2024, deadline. For quarterly reporters, reports covering obligations through this date were due by January 31, 2025. In accordance with these regulations, the County has obligated the remaining unearned revenue of \$7.1 million, including accrued interest, in the American Rescue Plan Fund.

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, 2024
(in millions)



The General Fund fund balance at December 31, 2024 was approximately \$25.5 million, with \$7.8 million assigned for the 2025 budget. This decrease from the \$26.5 million fund balance at December 31, 2023 is attributable to General Fund expenditures (including transfers out) exceeding General Fund revenues (including transfers in) by \$1 million for 2024. 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 \$4.3 million—the result of considerable transfers to General Fund Grant fund (for capital projects) and the County’s contribution to Children & Youth.

As a result of ongoing capital improvement projects, the Capital Reserve Fund fund balance at December 31, 2024 decreased to \$14.2 million, from \$17.5 million at December 31, 2023; and was assigned and restricted for capital expenditures. The Infrastructure Bank Fund fund balance at December 31, 2024 was approximately \$5.9 million, and was committed for infrastructure projects. This increase from the \$5.1 million in fund balance at December 31, 2023, is the result of the County continuing to fund the Infrastructure Bank program with a \$924,438 transfer from the General Fund. The Opioid Abatement Fund fund balance at December 31, 2024 was approximately \$3.4 million, and was restricted for needs of criminal justice involved persons; housing programs that address safety, recovery, and co-occurring mental health diagnosis; and collaborative community prevention and recovery programs. This increase from the \$1.4 million in fund balance at December 31, 2023, is the result of the County receiving additional settlements from the Pennsylvania Opioid Misuse and Addiction Abatement Trust.

MANAGEMENT'S DISCUSSION AND ANALYSIS

As of December 31, 2024, the fund balance for the Emergency Communications Fund increased to \$103,008, due to the receipt of additional revenue from the Pennsylvania Emergency Management Agency (PEMA). These funds will be used for future allowable expenditures.

General Fund Budgetary Highlights

The fund balance in the General Fund for the year ended 2024 decreased by approximately \$1.0 million from the 2023 level. At December 31, 2024, the General Fund fund balance was approximately \$25.5 million, of which approximately \$360,090 was nonspendable, \$1.4 million was restricted for operating reserve and agricultural easements, \$1.3 million was committed for worker's compensation, and \$7.8 million was assigned for the 2025 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 \$1,096,581. This is attributable to budget overestimates, and expenditures were also under budget as a result of a concerted effort by management to control costs.
- General government—judicial expenditures were under budget by \$1,023,722. This is attributable to budget overestimates, and expenditures were also under budget as a result of a concerted effort by management to control costs.
- Other expenditures were under budget by \$3,533,979. 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, 2024 and 2023:

County of Butler			
Summary of Capital Assets			
Governmental Activities			
	Balance at <u>December 31, 2024</u>	Balance at <u>December 31, 2023</u>	Increase/ <u>Decrease</u>
Land and land improvements	\$ 2,366,344	\$ 2,366,344	\$ -
Easements	3,972,933	3,663,480	309,453
Construction in progress	5,433,803	6,230,676	(796,873)
Infrastructure - bridges	30,973,530	30,553,616	419,914
Buildings and renovations	79,636,809	78,063,982	1,572,827
Right-of-use asset	4,292,347	4,047,554	244,793
Other capital assets	44,445,189	41,188,426	3,256,763
Total capital assets	<u>171,120,955</u>	<u>166,114,078</u>	<u>5,006,877</u>
Less accumulated depreciation/ amortization for:			
Infrastructure - bridges	(21,007,128)	(20,096,360)	(910,768)
Buildings and renovations	(35,459,877)	(33,473,727)	(1,986,150)
Right-of-use asset	(1,161,232)	(1,365,794)	204,562
Other capital assets	(23,294,947)	(21,415,543)	(1,879,404)
Total accumulated depreciation/ amortization	<u>(80,923,184)</u>	<u>(76,351,424)</u>	<u>(4,571,760)</u>
Net Capital Assets	<u>\$ 90,197,771</u>	<u>\$ 89,762,654</u>	<u>\$ 435,117</u>

Capital Assets – Governmental Activities: The County's investment in capital assets and infrastructure for its governmental activities, amounts to approximately \$90.2 million as of December 31, 2024 (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, 2024, the County had total outstanding debt of \$68,630,511 on all of its General Obligation Bonds, General Obligation Notes, and Leases.

County of Butler Summary of Long-Term Debt	
	Governmental Activities
Beginning Balance at January 1, 2024	\$ 66,115,567
Additions	13,760,519
Reductions	<u>(11,245,575)</u>
Ending Balance December 31, 2024	<u><u>\$ 68,630,511</u></u>

During 2024, the County drew additional funds from the General Obligation Notes, 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 2024, the County's bond rating remained at "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, 2024 OR JUNE 30, 2024

		Component Units		
		Butler County Community College (June 30, 2024)	Butler County Airport Authority (Dec. 31, 2024)	Butler Transit Authority (June 30, 2024)
	Governmental Activities			
Assets				
Cash and cash equivalents	\$ 82,131,597	\$ 14,672,921	\$ 888,652	\$ 2,748,454
Investments	1,309,815	17,452,151	-	-
Taxes receivable, at estimated realizable value	3,178,987	-	-	-
Accounts and loans receivable, at estimated realizable value	17,637,299	911,578	1,462,747	146,426
Accounts receivable, students	-	3,978,055	-	-
Notes receivable	37,614,001	-	-	-
Lease receivable	329,129	-	586,370	-
Due from other governments	13,513,733	902,880	-	-
Prepays	425,992	345,908	67,207	-
Inventory	-	178,513	14,804	-
Capital assets:				
Capital assets, not being depreciated/amortized	11,773,080	6,251,197	4,132,746	836,084
Capital assets, net of accumulated depreciation/amortization	75,293,576	41,545,967	10,041,406	15,051,466
Right-of-use asset - lease, net	3,131,115	8,344,530	-	-
Total Assets	246,338,324	94,583,700	17,193,932	18,782,430
Deferred Outflows of Resources				
Deferred outflows of resources for pension	14,854,965	1,038,833	-	-
Deferred charge on refunding	-	499,927	-	-
Deferred outflows of resources for OPEB	-	45,013	-	-
Total Deferred Outflows of Resources	14,854,965	1,583,773	-	-
Liabilities				
Accounts payable	12,368,533	603,872	1,277,386	242,173
Accrued payroll and payroll taxes	1,644,413	1,153,207	-	-
Accrued interest payable	416,989	207,619	-	-
Lines of credit	-	416,359	-	-
Due to other governments	236,330	-	-	-
Unearned revenue:				
Current	16,997,322	3,616,862	35,631	2,689,196
Non-current	-	-	-	-
Bonds payable:				
Current, includes premium of \$92,651 for governmental activities	4,447,651	2,325,000	-	-
Non-current, includes premium of \$324,279 for governmental activities	17,394,279	19,078,622	-	-
Note payable:				
Current	6,569,903	451,306	-	-
Non-current	37,352,134	4,035,773	-	-
Lease liability:				
Current	451,393	993,635	-	-
Non-current	2,832,081	7,768,961	-	-
Subscription liability:				
Current	-	362,372	-	-
Non-current	-	480,937	-	-
Workmen's compensation:				
Current	-	-	-	-
Non-current	1,309,815	-	-	-
Compensated absences:				
Current	2,514,872	-	-	-
Non-current	801,339	832,969	-	-
OPEB liability:				
Current	-	-	-	-
Non-current	-	251,000	-	-
Net pension liability:				
Current	-	-	-	-
Non-current	37,542,354	6,139,000	-	-
Total Liabilities	142,879,408	48,717,494	1,313,017	2,931,369
Deferred Inflows of Resources				
Deferred inflows - loans	431,289	-	-	-
Deferred inflows of resources for pension	805,745	296,000	-	-
Deferred inflows of resources for leases	306,698	-	552,605	-
Deferred gain on refunding	165,858	-	-	-
Deferred inflows of resources for OPEB	-	75,000	-	-
Total Deferred Inflows of Resources	1,709,590	371,000	552,605	-
Net Position				
Net investment in capital assets	58,598,473	20,646,795	14,330,230	15,887,550
Restricted for:				
Operating reserve, expendable	1,378,327	-	-	-
Agricultural easements, expendable	45,579	-	-	-
Automation/Records improvement, expendable	906,200	-	-	-
Central booking/court restitution, expendable	10,735	-	-	-
Domestic Relations, expendable	52,544	-	-	-
Emergency communications, expendable	44,139	-	-	-
Liquid fuels, expendable	35,899	-	-	-
Roads and bridges, expendable	11,882,458	-	-	-
Inmate welfare fund, expendable	1,754,495	-	-	-
Offender supervision, expendable	859,484	-	-	-
Unconventional gas well impact fees, expendable	3,533,407	-	-	-
Area Program, expendable	1,433,404	-	-	-
Local victim services, expendable	51,482	-	-	-
Opioid abatement, expendable	15,949,704	-	-	-
Capital purchases, expendable	-	5,708,892	-	-
Educational programs, expendable	-	6,831,655	-	-
Other purposes, nonexpendable	-	7,183,496	-	-
Other purposes, expendable	-	-	53,663	-
Unrestricted	20,067,961	6,708,141	944,417	(36,489)
Total Net Position	\$ 116,604,291	\$ 47,078,979	\$ 15,328,310	\$ 15,851,061

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

STATEMENT OF ACTIVITIES

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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, 2024)	Component Units		
						Butler County Community College (June 30, 2024)	Butler County Airport Authority (Dec. 31, 2024)	Butler Transit Authority (June 30, 2024)
Primary government:								
Governmental activities:								
General government - administration	\$ 18,601,727	\$ 2,390,497	\$ 12,847,250	\$ -	\$ (3,363,980)	\$ -	\$ -	\$ -
General government - judicial	21,902,340	3,302,174	2,941,318	-	(15,658,848)	-	-	-
Public safety	40,639,189	8,772,048	5,775,069	-	(26,092,072)	-	-	-
Public works and enterprises	8,036,616	1,077,350	259,390	6,700,907	1,031	-	-	-
Human services	56,730,559	2,010,746	40,619,004	243,284	(13,857,525)	-	-	-
Culture and recreation	1,992,146	363,488	-	187,623	(1,441,035)	-	-	-
Conservation and economic development	4,946,794	387,438	468,023	171,457	(3,919,876)	-	-	-
Interest	1,297,574	-	-	-	(1,297,574)	-	-	-
Total governmental activities	154,146,945	18,303,741	62,910,054	7,303,271	(65,629,879)	-	-	-
Total Primary Government	\$ 154,146,945	\$ 18,303,741	\$ 62,910,054	\$ 7,303,271	(65,629,879)	-	-	-
Component units:								
Butler County Community College	\$ 42,907,755	\$ 12,720,048	\$ 23,932,871	\$ 3,455,085	-	(2,799,751)	-	-
Butler County Airport Authority	1,484,845	628,207	93,139	1,571,070	-	-	807,571	-
Butler Transit Authority	4,437,982	266,725	2,671,965	337,000	-	-	-	(1,162,292)
Total Component Units	\$ 48,830,582	\$ 13,614,980	\$ 26,697,975	\$ 5,363,155	-	(2,799,751)	807,571	(1,162,292)
General revenues:								
Taxes:								
Real estate					55,267,410	-	-	-
Hotel tax					2,753,377	-	-	-
Total taxes					58,020,787	-	-	-
Interest and investment income/(loss)					4,175,187	2,007,004	5,383	-
Gain (loss) on sale of capital asset					-	-	(379,637)	-
Other income/(expense)					2,824,238	924,786	30	9,013
Total general revenues					65,020,212	2,931,790	(374,224)	9,013
Change in Net Position					(609,667)	132,039	433,347	(1,153,279)
Net Position - beginning of year					117,213,958	46,946,940	14,894,963	17,004,340
Net position - ending					\$ 116,604,291	\$ 47,078,979	\$ 15,328,310	\$ 15,851,061

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2024

	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	\$ 23,436,934	\$ 8,140	\$ 15,118,487	\$ 5,884,564	\$ 11,036,249	\$ 3,664,699	\$ 713	\$ 1,148	\$ 22,980,663	\$ 82,131,597
Investments	1,309,815	-	-	-	-	-	-	-	-	1,309,815
Accounts and loans receivable, at estimated realizable value	4,151,593	734	-	-	-	12,521,539	-	10,520	952,913	17,637,299
Taxes receivable, net of allowance	3,006,374	-	-	-	-	-	-	-	172,613	3,178,987
Lease receivable	-	-	329,129	-	-	-	-	-	-	329,129
Due from other funds	4,291,177	2,045,000	781,982	-	-	-	103,306	2,009,311	1,414,874	10,645,650
Due from other governments	846,691	218,448	26,753	-	-	-	1,131,252	5,558,386	5,732,203	13,513,733
Advances to other funds	4,857,951	-	-	-	-	-	-	-	-	4,857,951
Prepays	360,090	-	-	-	-	-	58,869	-	7,033	425,992
Total Assets	\$ 42,260,625	\$ 2,272,322	\$ 16,256,351	\$ 5,884,564	\$ 11,036,249	\$ 16,186,238	\$ 1,294,140	\$ 7,579,365	\$ 31,260,299	\$ 134,030,153

(Continued)

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

BALANCE SHEET

GOVERNMENTAL FUNDS

DECEMBER 31, 2024

(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	\$ 2,519,608	\$ 172,538	\$ 1,459,083	\$ 5,000	\$ 930,526	\$ 79,993	\$ 188,186	\$ 2,265,195	\$ 4,748,404	\$ 12,368,533
Accrued payroll and payroll taxes	1,208,295	16,580	-	-	-	-	97,087	121,314	201,137	1,644,413
Due to other funds	5,936,498	81,560	263,575	-	3,001,048	156,541	98,063	191,875	916,490	10,645,650
Due to other governments	4,029	-	-	-	-	-	-	96,696	135,605	236,330
Unearned revenue	578,319	16,788	-	-	7,104,675	-	520,125	1,253,295	7,510,337	16,983,539
Advances from other funds	-	139,496	-	-	-	-	287,671	3,650,990	779,794	4,857,951
Total Liabilities	10,246,749	426,962	1,722,658	5,000	11,036,249	236,534	1,191,132	7,579,365	14,291,767	46,736,416
Deferred Inflows of Resources:										
Unavailable revenue - taxes/fees	6,548,509	-	-	-	-	-	-	-	-	6,548,509
Unavailable revenue - loans	-	-	-	-	-	-	-	-	431,289	431,289
Unavailable revenue - impact fees	-	-	-	-	-	-	-	-	1,619,230	1,619,230
Unavailable revenue - leases	-	-	306,698	-	-	-	-	-	-	306,698
Unavailable revenue - opioid abatement	-	-	-	-	-	12,521,539	-	-	-	12,521,539
Total Deferred Inflows of Resources	6,548,509	-	306,698	-	-	12,521,539	-	-	2,050,519	21,427,265
Fund Balance:										
Nonspendable - prepaid items	360,090	-	-	-	-	-	58,869	-	7,033	425,992
Restricted:										
Operating reserve	1,378,327	-	-	-	-	-	-	-	-	1,378,327
Agricultural easements	45,579	-	-	-	-	-	-	-	-	45,579
Automation/Records improvement	-	-	-	-	-	-	-	-	906,200	906,200
Central booking	-	-	-	-	-	-	-	-	10,735	10,735
Domestic Relations	-	-	-	-	-	-	-	-	52,544	52,544
Emergency communications	-	-	-	-	-	-	44,139	-	-	44,139
Liquid fuels	-	-	-	-	-	-	-	-	35,899	35,899
Roads and bridges	-	-	3,986,595	-	-	-	-	-	7,895,863	11,882,458
Inmate welfare	-	-	-	-	-	-	-	-	1,754,495	1,754,495
Offender supervision	-	-	-	-	-	-	-	-	859,484	859,484
Unconventional gas well impact fees	-	-	-	-	-	-	-	-	1,914,177	1,914,177
Area Agency on Aging	-	-	-	-	-	-	-	-	1,433,404	1,433,404
Crime victim witness	-	-	-	-	-	-	-	-	51,482	51,482
Opioid abatement	-	-	-	-	-	3,428,165	-	-	-	3,428,165
Committed:										
Workmen's compensation	1,309,815	-	-	-	-	-	-	-	-	1,309,815
Infrastructure Bank	-	-	-	5,879,564	-	-	-	-	-	5,879,564
Assigned:										
2025 budget	7,838,537	-	-	-	-	-	-	-	-	7,838,537
Capital purchases	-	1,845,360	10,240,400	-	-	-	-	-	-	12,085,760
Unassigned	14,533,019	-	-	-	-	-	-	-	(3,303)	14,529,716
Total Fund Balance	25,465,367	1,845,360	14,226,995	5,879,564	-	3,428,165	103,008	-	14,918,013	65,866,472
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 42,260,625	\$ 2,272,322	\$ 16,256,351	\$ 5,884,564	\$ 11,036,249	\$ 16,186,238	\$ 1,294,140	\$ 7,579,365	\$ 31,260,299	\$ 134,030,153

(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, 2024

Total Fund Balance - Governmental Funds \$ 65,866,472

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. 87,066,656

The notes receivable for Infrastructure Bank loans are not available to pay for current period expenditures and are not recorded in the governmental funds. 37,614,001

The right-of-use lease asset, net is not a current financial resource, and is not reported as an asset in the governmental funds. 3,131,115

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. 20,675,495

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. (582,788)

The net pension liability is not reflected in the governmental fund financial statements. (37,542,354)

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. 14,049,220

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	\$ (1,309,815)	
Accrued compensated absences	(3,316,211)	
Note payable	(43,922,037)	
Bonds payable	(21,425,000)	
Lease liability	(3,283,474)	
Accrued interest on debt	(416,989)	(73,673,526)

Total Net Position - Governmental Activities \$ 116,604,291

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, 2024

	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	\$ 54,892,065	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,753,377	\$ 57,645,442
Intergovernmental	2,317,114	1,184,331	1,638,881	-	10,101,724	-	4,609,297	16,730,736	33,826,268	70,408,351
Charges for services	11,569,628	-	-	-	-	2,861,627	-	60,672	5,774,526	20,266,453
Fines and forfeits	695,740	-	-	-	-	-	-	-	35,275	731,015
Interest	1,897,632	-	717,825	286,914	-	47,624	13,884	18,877	1,192,431	4,175,187
Other	2,281,281	-	143,707	-	-	-	-	100,137	299,112	2,824,237
Total revenues	73,653,460	1,184,331	2,500,413	286,914	10,101,724	2,909,251	4,623,181	16,910,422	43,880,989	156,050,685
Expenditures:										
Current:										
General government - administration	14,911,404	10,666	-	-	64,600	4,109	-	-	122,368	15,113,147
General government - judicial	16,666,655	278,406	-	-	-	-	-	-	2,952,673	19,897,734
Public safety	23,785,040	119,328	-	-	7,036,076	1,250	4,741,141	-	987,701	36,670,536
Public works and enterprises	-	967	-	45,000	-	-	-	-	1,039,484	1,085,451
Human services	6,294,800	101,790	-	-	-	585,740	-	20,650,029	27,245,164	54,877,523
Culture and recreation	948,376	-	-	-	-	-	-	-	528,900	1,477,276
Conservation and economic development	1,424,049	159,541	-	-	-	-	-	-	2,978,707	4,562,297
Other	990,150	198,671	-	12,824,222	-	-	-	-	-	14,013,043
Capital projects	-	43,640	7,901,648	-	-	-	19,261	-	5,359,244	13,323,793
Debt service	5,329,271	-	1,650	-	-	-	799,026	-	1,074,694	7,204,641
Total expenditures	70,349,745	913,009	7,903,298	12,869,222	7,100,676	591,099	5,559,428	20,650,029	42,288,935	168,225,441
Excess (Deficiency) of Revenues Over (Under) Expenditures	3,303,715	271,322	(5,402,885)	(12,582,308)	3,001,048	2,318,152	(936,247)	(3,739,607)	1,592,054	(12,174,756)
Other Financing Sources (Uses):										
Sale of capital assets	-	-	6,874	-	-	-	-	-	201	7,075
Other financing source - leases	-	-	-	-	-	-	936,297	-	-	936,297
Transfers in	4,835,475	2,138,869	2,117,386	924,438	-	-	102,958	3,783,235	2,937,188	16,839,549
Transfers out	(9,165,307)	(564,831)	-	(379,626)	(3,001,048)	(247,492)	-	(43,628)	(3,437,617)	(16,839,549)
Pennsylvania Infrastructure Bank Loan - issuance	-	-	-	12,824,222	-	-	-	-	-	12,824,222
Total other financing sources (uses)	(4,329,832)	1,574,038	2,124,260	13,369,034	(3,001,048)	(247,492)	1,039,255	3,739,607	(500,228)	13,767,594
Net Change in Fund Balance	(1,026,117)	1,845,360	(3,278,625)	786,726	-	2,070,660	103,008	-	1,091,826	1,592,838
Fund Balance:										
Beginning of year	26,491,484	-	17,505,620	5,092,838	-	1,357,505	-	-	13,826,187	64,273,634
End of year	\$ 25,465,367	\$ 1,845,360	\$ 14,226,995	\$ 5,879,564	\$ -	\$ 3,428,165	\$ 103,008	\$ -	\$ 14,918,013	\$ 65,866,472

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, 2024

Net Change in Fund Balance - Governmental Funds

\$ 1,592,838

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 capital outlays exceeded depreciation in the current period:

Capital outlays	\$ 6,315,704	
Less: depreciation expense	<u>6,247,801</u>	67,903

The net effect of various transactions involving capital assets (sales, demolition, etc.). (82,141)

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. (2,513,408)

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. 5,632,179

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. (936,297)

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. 887,956

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. (4,912,573)

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. (9,508)

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. (336,616)

Change in Net Position of Governmental Activities

\$ (609,667)

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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ 54,367,733	\$ 54,367,733	\$ 54,892,065	\$ 524,332
Intergovernmental	2,260,428	2,271,228	2,317,114	45,886
Charges for services	11,165,834	11,165,834	11,569,628	403,794
Fines and forfeits	745,000	745,000	695,740	(49,260)
Interest	1,484,100	1,484,100	1,897,632	413,532
Other	1,635,232	1,635,232	2,281,281	646,049
Total revenues	71,658,327	71,669,127	73,653,460	1,984,333
Expenditures:				
Current:				
General government - administration	15,846,356	16,007,985	14,911,404	1,096,581
General government - judicial	17,571,626	17,690,377	16,666,655	1,023,722
Public safety	23,145,470	23,991,406	23,785,040	206,366
Public works and enterprises	-	-	-	-
Human services	6,317,542	6,319,877	6,294,800	25,077
Culture and recreation	945,850	948,665	948,376	289
Conservation and economic development	1,967,022	1,967,022	1,424,049	542,973
Other	4,980,931	4,524,129	990,150	3,533,979
Debt service	5,094,703	5,094,703	5,329,271	(234,568)
Capital projects	-	-	-	-
Total expenditures	75,869,500	76,544,164	70,349,745	6,194,419
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,211,173)	(4,875,037)	3,303,715	8,178,752
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	1,179,497	1,944,986	4,835,475	2,890,489
Transfers out	(6,307,005)	(6,436,187)	(9,165,307)	(2,729,120)
Total other financing sources (uses)	(5,127,508)	(4,491,201)	(4,329,832)	161,369
Net Change in Fund Balance	\$ (9,338,681)	\$ (9,366,238)	\$ (1,026,117)	\$ 8,340,121

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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	761,086	1,360,347	1,184,331	(176,016)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Total revenues	761,086	1,360,347	1,184,331	(176,016)
Expenditures:				
Current:				
General government - administration	-	19,561	10,666	8,895
General government - judicial	309,103	309,103	278,406	30,697
Public safety	123,500	123,500	119,328	4,172
Public works and enterprises	-	-	967	(967)
Human services	101,790	101,790	101,790	-
Culture and recreation	-	-	-	-
Conservation and economic development	125,000	267,700	159,541	108,159
Other	-	-	198,671	(198,671)
Capital projects	42,093	42,093	43,640	(1,547)
Debt service	-	-	-	-
Total expenditures	701,486	863,747	913,009	(49,262)
Excess (Deficiency) of Revenues Over (Under) Expenditures	59,600	496,600	271,322	(225,278)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	91,756	91,756	2,138,869	2,047,113
Transfers out	(151,356)	(588,356)	(564,831)	23,525
Total other financing sources (uses)	(59,600)	(496,600)	1,574,038	2,070,638
Net Change in Fund Balance	\$ -	\$ -	\$ 1,845,360	\$ 1,845,360

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, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	10,101,724	10,101,724
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	500,000	500,000	-	(500,000)
Other	-	-	-	-
Total revenues	500,000	500,000	10,101,724	9,601,724
Expenditures:				
Current:				
General government - administration	95,000	95,000	64,600	30,400
General government - judicial	-	-	-	-
Public safety	14,793,885	14,793,885	7,036,076	7,757,809
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	14,888,885	14,888,885	7,100,676	7,788,209
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,388,885)	(14,388,885)	3,001,048	17,389,933
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(3,001,048)	(3,001,048)
Total other financing sources (uses)	-	-	(3,001,048)	(3,001,048)
Net Change in Fund Balance	\$ (14,388,885)	\$ (14,388,885)	\$ -	\$ 14,388,885

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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	675,000	675,000	2,861,627	2,186,627
Fines and forfeits	-	-	-	-
Interest	25,000	25,000	47,624	22,624
Other	-	-	-	-
Total revenues	700,000	700,000	2,909,251	2,209,251
Expenditures:				
Current:				
General government - administration	-	-	4,109	(4,109)
General government - judicial	-	-	-	-
Public safety	-	25,000	1,250	23,750
Public works and enterprises	-	-	-	-
Human services	1,481,352	1,440,401	585,740	854,661
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	100,000	-	-	-
Debt service	-	-	-	-
Total expenditures	1,581,352	1,465,401	591,099	874,302
Excess (Deficiency) of Revenues Over (Under) Expenditures	(881,352)	(765,401)	2,318,152	3,083,553
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(200,000)	(315,951)	(247,492)	68,459
Total other financing sources (uses)	(200,000)	(315,951)	(247,492)	68,459
Net Change in Fund Balance	\$ (1,081,352)	\$ (1,081,352)	\$ 2,070,660	\$ 3,152,012

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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,290,650	4,290,650	4,609,297	318,647
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	12,000	12,000	13,884	1,884
Other	-	-	-	-
Total revenues	4,302,650	4,302,650	4,623,181	320,531
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	4,106,777	4,106,777	4,741,141	(634,364)
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	35,000	35,000	19,261	15,739
Debt service	498,763	498,763	799,026	(300,263)
Total expenditures	4,640,540	4,640,540	5,559,428	(918,888)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(337,890)	(337,890)	(936,247)	(598,357)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	936,297	936,297
Transfers in	337,890	337,890	102,958	(234,932)
Transfers out	-	-	-	-
Total other financing sources (uses)	337,890	337,890	1,039,255	701,365
Net Change in Fund Balance	\$ -	\$ -	\$ 103,008	\$ 103,008

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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	16,989,418	16,989,418	16,730,736	(258,682)
Charges for services	180,519	180,519	60,672	(119,847)
Fines and forfeits	-	-	-	-
Interest	5,000	5,000	18,877	13,877
Other	52,452	52,452	100,137	47,685
Total revenues	17,227,389	17,227,389	16,910,422	(316,967)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	20,427,923	20,428,463	20,650,029	(221,566)
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	5,000	5,000	-	5,000
Debt service	-	-	-	-
Total expenditures	20,432,923	20,433,463	20,650,029	(216,566)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,205,534)	(3,206,074)	(3,739,607)	(533,533)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	3,205,534	3,205,534	3,783,235	577,701
Transfers out	-	-	(43,628)	(43,628)
Total other financing sources (uses)	3,205,534	3,205,534	3,739,607	534,073
Net Change in Fund Balance	\$ -	\$ (540)	\$ -	\$ 540

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

STATEMENT OF FIDUCIARY NET POSITION

FIDUCIARY FUNDS

DECEMBER 31, 2024

	Pension Trust Fund	Custodial Funds
Assets		
Cash and cash equivalents	\$ 5,256,724	\$ 3,874,904
Investments:		
Money markets	51,358	-
Bond mutual funds	129,843,083	-
International equity funds	33,247,021	-
Domestic equity funds	105,688,201	-
Accounts receivable - at estimated realizable value	10,204	37,104
Total Assets	274,096,591	3,912,008
Liabilities		
Accounts payable	44,333	13,366
Due to other governments	-	2,483,369
Escrow liability	-	650,024
Other unreconciled liability	-	765,249
Total Liabilities	44,333	3,912,008
Net Position		
Net Position Restricted for Fiduciary Funds	\$ 274,052,258	\$ -

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, 2024

	Pension Trust Fund	Custodial Funds
Additions:		
Contributions:		
County	\$ 7,774,563	\$ -
Employee	4,780,708	-
Total contributions	12,555,271	-
Investment income (loss):		
Net increase/(decrease) in fair value of investments	13,973,153	-
Interest and dividends and other income	9,375,536	-
Total investment income (loss)	23,348,689	-
Investment expense	118,038	-
Net investment income (loss)	23,230,651	-
Receipts:		
Clerk of Courts	-	1,573,722
Commissary	-	131,471
District Courts	-	2,326,413
Domestic Relations	-	79,848
Prothonotary	-	829,175
Recorder of Deeds	-	15,816,719
Register of Wills	-	57,769
Sheriff	-	2,759,094
Tax Claim	-	5,464,746
Treasurer	-	253,752
Total receipts	-	29,292,709
Total additions	35,785,922	29,292,709
Deductions:		
Benefits and refunds paid to plan members and beneficiaries	18,025,046	-
Administrative expense	161,691	-
Fiduciary liability insurance	24,730	-
Payments to other governments	-	24,579,899
Escrow payments	-	4,568,914
Other disbursements	-	143,896
Total deductions	18,211,467	29,292,709
Increase in Fiduciary Net Position	17,574,455	-
Net Position:		
Beginning of year	256,477,803	-
End of year	\$ 274,052,258	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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, 2024 OR JUNE 30, 2024

- 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, 2024 OR JUNE 30, 2024

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, 2024 OR JUNE 30, 2024

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, 2024 OR JUNE 30, 2024

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, 2024 OR JUNE 30, 2024

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 2024. 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, 2024 OR JUNE 30, 2024

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, 2024 OR JUNE 30, 2024

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, 2024 OR JUNE 30, 2024

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, 2024 OR JUNE 30, 2024

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

The County recognizes a liability for compensated absences for leave time that (1) has been earned for services previously rendered by employees, (2) accumulates and is allowed to be carried over to subsequent years, and (3) is more likely than not to be used as time off or settled (for example, paid in cash to the employee) during or upon separation from employment. Based on the criteria listed, two types of leave qualify for liability recognition for compensated absences - vacation and sick leave. The liability for compensated absences is recorded as incurred in the government-wide financial statements.

Vacation

Vacation is earned in the year prior to which it can be taken. The liability represents the 2025 vacation days earned in 2024.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

Sick Leave

Upon retirement or death, employees are paid for up to 100 unused sick days at the current reimbursement rate. If an employee leaves the County (except for just cause or without two weeks' notice), they are reimbursed for unused sick leave earned that year.

Long-Term Obligations

On 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. On 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 assumptions, 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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, 2024. The difference between projected and actual investment earnings is recognized over five years. Note 7 presents additional information about the pension plan.

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 current and non-current debt on the statement of net position.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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.

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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

Fund Balance

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

- Nonspendable – This category represents funds that are not in spendable form and includes prepaid expenditures.
- Restricted – This category represents funds that are limited in use due to constraints on purpose and circumstances of spending that are legally enforceable by outside parties. These include funds that are legally restricted for operating reserve, agriculture easements, 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, opioid abatement, and emergency communications.
- 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 2025 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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

Net Position

Accounting standards 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:	\$ 171,120,955
Less: accumulated depreciation/amortization	(80,923,184)
Less: outstanding principal of capital-related borrowings	(68,630,511)
Less: original issue premiums	(416,930)
Less: capital-related deferred inflows	(165,858)
Plus: notes receivable - infrastructure bank loans	<u>37,614,001</u>
Total net investment in capital assets	<u>\$ 58,598,473</u>

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

- 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, 2024 of the County consists of: \$1,378,327 for operating reserve, \$45,579 for agricultural easements, \$51,482 for local victim services, \$3,533,407 for unconventional gas well impact fees, \$906,200 for records improvement and automation, \$10,735 for central booking, \$11,882,458 for roads and bridges, \$35,899 for liquid fuels, \$52,544 for domestic relations, \$1,433,404 for the aging program, \$859,484 for offender supervision, \$1,754,495 for the inmate welfare fund, and \$15,949,704 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, 2024 OR JUNE 30, 2024

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

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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. During fiscal year 2024, the County experienced a budget deficit in the Liquid Fuels Tax and Domestic Relation funds. The deficits arose primarily due to transfers between 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, 2024: Statement Nos. 100 (Accounting Changes and Error Corrections) and 101 (Compensated Absences). These statements had no significant impact on the County's financial statements for the year ended December 31, 2024.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

Pending Pronouncements

GASB has issued statements that will become effective in future years including Statement Nos. 102 (Certain Risk Disclosures), 103 (Financial Reporting Model Improvements), and 104 (Disclosure of Certain Capital Assets). 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 Pennsylvania 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, 2024 OR JUNE 30, 2024

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 83,718,232 at December 31, 2024, \$593,226 was covered by the Federal Deposit Insurance Corporation (FDIC), and the remaining amount was collateralized in accordance with Pennsylvania Act 72, 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, 2024 of \$82,118,121, 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, 2024, the PLGIT book balance of \$13,476 is considered to be a cash equivalent for presentation on the balance sheet. These deposits have a bank balance of \$13,476.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

Custodial Funds

The County maintains separate bank accounts for the elected offices and other County departments. The balance of these accounts are reported in the statement of fiduciary net position. As of year-end, the carrying amount of these deposits was \$3,874,904, and the corresponding bank balance totaled \$4,341,959. Of this amount, \$225,322 was covered by the FDIC.

The remaining balance was collateralized in accordance with Pennsylvania Act 72, which requires financial institution to pool collateral for all governmental deposits and to have such collateral held by an approved custodian in the institution's name.

Investments

As of December 31, 2024, the County held the following investment balances in the governmental funds:

	Fair Value
Bond mutual funds	\$ 1,229,874
Money market funds	79,941
Total investments reported on the statement of net position	\$ 1,309,815

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, 2024:

Investments by Fair Value Level	Total	Fair Value Measurements		
		Level 1	Level 2	Level 3
Bond mutual funds:				
Short-term	\$ 1,125,644	\$ 1,125,644	\$ -	\$ -
Intermediate term	104,230	104,230	-	-
Total bond mutual funds	1,229,874	1,229,874	-	-
Total investments by fair value level	1,229,874	\$ 1,229,874	\$ -	\$ -
Money market funds	79,941			
Total investments	\$ 1,309,815			

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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, 2024, the County's investment balance, excluding money market funds of \$79,941, (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, 2024, 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

Pension Trust Fund – Deposits

The pension trust fund deposits are maintained separately from those of other County funds. As of December 31, 2024, pension trust fund cash and cash equivalents consisted of checking and money market deposits with a book value of \$4,826,879, as well as accrued income with a book value of \$429,845. The corresponding bank balance for the checking and money market deposits was \$4,831,507.

None of the bank balance was covered by the FDIC. However, the entire balance was collateralized in accordance with Pennsylvania Act 72, which requires financial institutions to pool collateral for all governmental deposits and to have 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, 2024, the County had the following investments in its pension trust fund:

<u>Investment Type</u>	<u>Fair Market Value</u>
Bond mutual funds	\$ 129,843,083
Money markets	51,358
International equity mutual funds	33,247,021
Domestic equity mutual funds	<u>105,688,201</u>
Total investments reported on the statement of fiduciary net position	<u><u>\$ 268,829,663</u></u>

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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, 2024:

Investments by Fair Value Level	Fair Value Measurements			
	Total	Level 1	Level 2	Level 3
Bond mutual funds:				
Short-term	\$ 7,239,359	\$ 7,239,359	\$ -	\$ -
Intermediate-term	81,286,776	81,286,776	-	-
International	13,988,854	13,988,854	-	-
High yield	27,328,094	27,328,094	-	-
Total bond mutual funds	129,843,083	129,843,083	-	-
Equity mutual funds:				
Real estate	13,620,845	13,620,845	-	-
Small cap	21,140,324	21,140,324	-	-
Mid cap	27,652,303	27,652,303	-	-
Large cap - growth	19,263,812	19,263,812	-	-
Large cap - value	18,410,164	18,410,164	-	-
Institutional	14,730,905	14,730,905	-	-
International - developed markets	11,135,174	11,135,174	-	-
International - emerging markets	12,981,695	12,981,695	-	-
Total equity mutual funds	138,935,222	138,935,222	-	-
Total investments by fair value level	268,778,305	\$ 268,778,305	\$ -	\$ -
Money market funds	51,358			
Total investments - Pension Trust Funds	\$ 268,829,663			

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.

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, 2024, the County's money markets balance of \$51,358 included in investments (bank and book balance) was exposed to custodial credit risk.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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, 2024. 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, 2024, the County had \$24,116,869 invested in international equity mutual funds and \$13,988,854 in international bond mutual funds and did not hold any material foreign currency.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

3. Capital Assets

The following is a summary of changes in capital assets related to governmental activities for the year ended December 31, 2024:

	Beginning Balance at January 1, 2024	Additions	Deletions	Ending Balance at December 31, 2024
Governmental Activities:				
Capital assets, not being depreciated/amortized:				
Land	\$ 2,366,344	\$ -	\$ -	\$ 2,366,344
Easements	3,663,480	309,453	-	3,972,933
Construction in progress	6,230,676	2,807,760	(3,604,633)	5,433,803
Total capital assets, not being depreciated/amortized	12,260,500	3,117,213	(3,604,633)	11,773,080
Capital assets, being depreciated/amortized:				
Buildings and renovations	78,063,982	1,572,827	-	79,636,809
Infrastructure	30,553,616	419,914	-	30,973,530
Permanent fixtures	8,931,132	3,111,979	(59,014)	11,984,097
Furniture/non-permanent fixtures	1,383,412	29,225	-	1,412,637
Equipment	4,837,396	746,843	(38,280)	5,545,959
Computer hardware/software	5,213,702	389,893	(207,194)	5,396,401
Radio/telephone systems	14,704,872	-	(824,682)	13,880,190
Office machines	531,495	8,904	(10,814)	529,585
Vehicles	5,586,417	523,539	(413,636)	5,696,320
Right-of-use asset	4,047,554	936,297	(691,504)	4,292,347
Total capital assets, being depreciated/amortized	153,853,578	7,739,421	(2,245,124)	159,347,875
Less accumulated depreciation/amortization:				
Buildings and renovations	(33,473,727)	(1,986,150)	-	(35,459,877)
Infrastructure	(20,096,360)	(910,768)	-	(21,007,128)
Permanent fixtures	(5,136,574)	(498,653)	53,653	(5,581,574)
Furniture/non-permanent fixtures	(1,121,442)	(59,506)	-	(1,180,948)
Equipment	(2,527,495)	(381,503)	38,280	(2,870,718)
Computer hardware/software	(4,257,605)	(427,776)	206,807	(4,478,574)
Radio/telephone systems	(5,142,142)	(1,385,832)	824,466	(5,703,508)
Office machines	(241,887)	(44,311)	10,814	(275,384)
Vehicles	(2,988,398)	(553,302)	337,459	(3,204,241)
Right-of-use asset	(1,365,794)	(486,942)	691,504	(1,161,232)
Total accumulated depreciation/ amortization	(76,351,424)	(6,734,743)	2,162,983	(80,923,184)
Total capital assets, being depreciated/ amortized, net	77,502,154	1,004,678	(82,141)	78,424,691
Governmental activities capital assets, net	\$ 89,762,654	\$ 4,121,891	\$ (3,686,774)	\$ 90,197,771

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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

Governmental activities:

General government - administrative	\$ 1,302,023
General government - judicial	117,013
Public safety	3,582,889
Public works and enterprises	957,500
Human services	663,805
Culture and recreation	99,935
Conservation and economic development	11,578
	<hr/>
Total depreciation expense - governmental activities	<u>\$ 6,734,743</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 2024, County real estate taxes were levied at the rate of 22.055 mills on assessed valuation. Of the total millage rate of 27.626 mills, 22.055 mills are allocated for general purposes, and 2.636 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 2024 was approximately \$2.00 billion.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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, 2024, including the applicable allowances for uncollectible accounts, are as follows:

Governmental activities:	General Fund	General Fund Grants	Opioid Abatement	Children & Youth Services	Other Governmental Funds	Total Governmental Funds
Taxes receivable	\$ 4,927,837	\$ -	\$ -	\$ -	\$ 172,613	\$ 5,100,450
Less: allowance for uncollectibles	(1,921,463)	-	-	-	-	(1,921,463)
Net tax receivables	<u>\$ 3,006,374</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 172,613</u>	<u>\$ 3,178,987</u>
Accounts receivable	\$ 442,909	\$ 734	\$ 12,521,539	\$ 10,520	\$ 521,624	\$ 13,497,326
Loans receivable	-	-	-	-	431,289	431,289
Court-related receivables	5,563,026	-	-	-	-	5,563,026
Less: allowance for uncollectibles	(1,854,342)	-	-	-	-	(1,854,342)
Net accounts and loan receivables	<u>\$ 4,151,593</u>	<u>\$ 734</u>	<u>\$ 12,521,539</u>	<u>\$ 10,520</u>	<u>\$ 952,913</u>	<u>\$ 17,637,299</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 \$37,614,001. 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, 2024 OR JUNE 30, 2024

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

Year Ending December 31,	Principal	Interest
2025	\$ 5,382,001	\$ 467,657
2026	5,438,000	411,922
2027	5,499,000	355,182
2028	5,559,000	297,387
2029	4,466,000	238,522
2030-2033	11,270,000	434,176
	<u>\$ 37,614,001</u>	<u>\$ 2,204,846</u>

6. Interfund Receivables, Payables, and Transfers

Individual fund receivable and payable balances at December 31, 2024, as well as interfund transfers for the year ended December 31, 2024, were as follows:

Funds	Interfund Receivables	Interfund Payables	Transfers In	Transfers Out
Governmental Activities:				
General	\$ 4,291,177	\$ 5,936,498	\$ 4,835,475	\$ 9,165,307
General Fund Grants	2,045,000	81,560	2,138,869	564,831
Capital Reserve	781,982	263,575	2,117,386	-
Infrastructure Bank	-	-	924,438	379,626
American Rescue Plan	-	3,001,048	-	3,001,048
Opioid Abatement	-	156,541	-	247,492
Emergency Communications 911	103,306	98,063	102,958	-
Children & Youth Services	2,009,311	191,875	3,783,235	43,628
Other Governmental Funds	1,414,874	916,490	2,937,188	3,437,617
	<u>\$ 10,645,650</u>	<u>\$ 10,645,650</u>	<u>\$ 16,839,549</u>	<u>\$ 16,839,549</u>

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 and the General Fund Grants Fund to the Capital Reserve Fund represent transfers to fund capital projects in process. The majority of transfers out of the American Rescue Plan Fund represent transfers to the General Fund for revenue replacement.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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.

For the 2024 membership period, plan membership consisted of the following:

Inactive plan members or beneficiaries currently receiving benefits	641
Inactive plan members entitled to but not yet receiving benefits	107
Active plan members:	
Vested	171
Nonvested	438
Total plan members	<u>1,357</u>

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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 lesser 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. 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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.

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 2024, the County satisfied its actuarially determined employer contribution to the pension plan in the amount of \$7,774,563 as determined by the January 1, 2024 actuarial valuation. The 2024 employee contributions amounted to \$4,780,708.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

Net Pension Liability

The components of the net pension liability of the plan at December 31, 2024 were as follows:

Total pension liability	\$ 311,594,612
Plan fiduciary net position	<u>(274,052,258)</u>
Net pension liability	<u>\$ 37,542,354</u>
Plan fiduciary net position as a percentage of the total pension liability	<u>88.0%</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, 2024 OR JUNE 30, 2024

Changes in the Net Pension Liability

The changes in the net pension liability of the County for the year ended December 31, 2024 were as follows:

	Increases / Decreases		
	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balances at December 31, 2023	\$ 299,833,544	\$ 256,477,803	\$ 43,355,741
Changes for the year:			
Service cost	6,140,439	-	6,140,439
Interest	20,500,713	-	20,500,713
Differences between expected and actual experience	3,144,962	-	3,144,962
Changes in assumption	-	-	-
Contributions - employer	-	7,774,563	(7,774,563)
Contributions - employee	-	4,780,708	(4,780,708)
Net investment income	-	23,230,651	(23,230,651)
Benefit payments, including refunds	(18,025,046)	(18,025,046)	-
Administrative expense	-	(186,421)	186,421
Net changes	11,761,068	17,574,455	(5,813,387)
Balances at December 31, 2024	<u>\$ 311,594,612</u>	<u>\$ 274,052,258</u>	<u>\$ 37,542,354</u>
Plan fiduciary net position as a percentage of the total pension liability			<u>87.95%</u>

Actuarial Assumptions - The total pension liability was determined by an actuarial valuation performed on January 1, 2024 and rolled forward to December 31, 2024, 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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 2019.

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.

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, 2024:

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%
		<hr/>
		100%
		<hr/>

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, 2024, the annual money-weighted rate of return on the plan assets, net of investment expense, was 9.20%.

Concentrations – There were no plan investments that constituted more than five percent of the plan's fiduciary net position at December 31, 2024.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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.

Sensitivity of the Net Pension Liability (Asset) to Changes in the Discount Rate – The following presents the net pension liability (asset) 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	\$ 75,691,095	\$ 37,542,354	\$ 4,805,238

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

For the year ended December 31, 2024, the County recognized pension expense of \$12,687,136. 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	\$ 5,220,751	\$ 805,745
Changes in assumption	3,978,022	-
Net difference between projected and actual earnings on pension plan investments	5,656,192	-
Total	\$ 14,854,965	\$ 805,745

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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>	
2025	\$ 9,213,481
2026	8,338,273
2027	(3,940,706)
2028	(85,990)
2029	<u>524,162</u>
Total	<u>\$ 14,049,220</u>

8. Debt

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. The remaining balance of the General Obligation Note, Series A of 2016 was paid in full as of December 31, 2024.

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, 2024 OR JUNE 30, 2024

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, 2024 is reported as a deferred inflow on the statement of net position.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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%.

Pennsylvania Infrastructure Bank Loan

In July 2021, the County borrowed \$5,175,010 from the Pennsylvania Infrastructure Bank Loan (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. As of January 1, 2024, \$227,778 of the 2023 Note was drawn. The County drew an additional \$12,824,222 in 2024. 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 2023 Note, with a maturity date of December 1, 2033, has an interest rate of 4.22%.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

The County's general obligation debt outstanding at December 31, 2024 comprises the following individual issues:

Series	Interest Rates	Final Maturity	Total Debt Outstanding
General Obligation Bonds, Series of 2017	2.00% - 5.00%	2029	\$ 13,950,000
General Obligation Bonds, Series of 2020	0.38% - 1.12%	2026	7,475,000
Direct Borrowings:			
General Obligation Note, Series B of 2016	2.49%	2027	1,744,000
General Obligation Note, Series A of 2020	1.33%	2028	4,551,000
General Obligation Note, Series of 2020	2.06%	2028	4,248,001
General Obligation Note, Series of 2021	1.71%	2031	16,916,000
Pennsylvania Infrastructure Bank Loan	1.63%	2031	4,564,036
General Obligation Note, Series of 2023	4.22%	2033	11,899,000
Total General obligation debt			<u>\$ 65,347,037</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 Direct Borrowings	
	Principal	Interest	Principal	Interest
2025	\$ 4,355,000	\$ 625,764	\$ 6,569,903	\$ 1,022,526
2026	4,410,000	567,294	6,649,992	886,820
2027	4,640,000	499,000	6,736,246	748,884
2028	5,480,000	267,000	6,210,666	608,584
2029	2,540,000	88,900	5,128,256	481,493
2030-2033	-	-	12,626,974	788,027
	<u>\$ 21,425,000</u>	<u>\$ 2,047,958</u>	<u>\$ 43,922,037</u>	<u>\$ 4,536,334</u>

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

Changes in Long-Term Liabilities

Long-term liability activity for the year ended December 31, 2024 was as follows:

	Balance at January 1, 2024	Additions	Reductions	Balance at December 31, 2024	Due Within One Year
<u>Governmental Activities</u>					
Workmen's compensation	\$ 1,246,592	\$ 110,253	\$ (47,030)	\$ 1,309,815	\$ -
Compensated absences	3,042,818	3,316,211	(3,042,818)	3,316,211	2,514,872
Bonds payable	25,145,000	-	(3,720,000)	21,425,000	4,355,000
Notes payable	38,184,789	12,824,222	(7,086,974)	43,922,037	6,569,903
Lease liability	2,785,778	936,297	(438,601)	3,283,474	451,393
Long-term liabilities	<u>\$ 70,404,977</u>	<u>\$ 17,186,983</u>	<u>\$ (14,335,423)</u>	<u>\$ 73,256,537</u>	<u>\$ 13,891,168</u>

The bonds payable above do not reflect bond premiums in the amount of \$416,930, which is amortized over the life of the bonds using the straight-line method.

Workmen's compensation of \$47,179 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, 2024, that amount was \$164,035,631. As of December 31, 2024, the total outstanding debt applicable to the limit was \$65,763,967, which is 28.62 percent of the total debt limit.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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, 2024 of \$1,309,815, is in excess of the Department's requirements. Current claims are expensed as paid by the funds. Workmen's compensation claims paid during 2024 were \$47,031; and the liability for future estimated claims at December 31, 2024 was \$1,309,815.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

The following represents changes in those aggregate liabilities for workmen's compensation for the years ended December 31, 2024 and 2023:

	2024	2023
Unpaid claims and claim adjustment expenses at beginning of year	\$ (3,343)	\$ (62,009)
Incurred claims and claim adjustments	(47,031)	(5,690)
Payments on claims and claim adjustment expenses:		
Claims and claim adjustment expenses attributable to insured events of current year	68,136	33,008
Claims and claim adjustment expenses attributable to insured events of prior years	42,117	31,348
Total payments	110,253	64,356
Total unpaid claims and claim adjustment expenses at end of year	\$ 59,879	\$ (3,343)

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 first 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

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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
2025	\$ 451,393	\$ 88,281	\$ 539,674
2026	464,124	73,126	537,250
2027	483,100	56,865	539,965
2028	445,326	40,630	485,956
2029	259,665	28,919	288,584
2030-2034	893,724	53,365	947,089
2035-2038	286,142	5,703	291,845
Total minimum payments required	<u>\$ 3,283,474</u>	<u>\$ 346,889</u>	<u>\$ 3,630,363</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 2024 was \$101,078.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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 \$77,710 in lease revenue and \$4,165 in interest revenue during 2024 related to this lease. As of December 31, 2023, the balance of the deferred inflow of resources was \$306,698.

Future minimum annual lease payments are as follows:

Year	Principal	Interest	Total
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>\$ 329,129</u>	<u>\$ 7,743</u>	<u>\$ 336,872</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 receives a significant portion of its funding from state and federal grants. A material reduction in these grant revenues could adversely affect the County's ability to maintain current service levels or implement planned initiatives.

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, 2024 OR JUNE 30, 2024

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, 2024 totaled approximately \$1.5 million. Additionally, the County has committed approximately \$7.1 million of ARPA funding for future projects as of December 31, 2024.

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. The County has not made any payments as of December 31, 2024. In June 2014, the County approved a loan guarantee in the amount of \$500,000 to the Butler County Airport Authority for a loan from the Pennsylvania Infrastructure Bank. The loan, which will fund construction of two general aviation T-hangars at the airport facility, requires repayment over a 10-year period. Under the guarantee, the County's responsibility for financial obligation in any year is limited to the amount of the County's annual liquid fuels tax fund allocation for that year. The Butler County Airport Authority paid this loan in full as of December 31, 2024.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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 2024, other real estate tax arrangements as defined above resulted in the following forgone tax amounts:

<u>Other Arrangements</u>	<u>Tax Dollars</u>
PILOT	\$ 426,012

15. Subsequent Events

Budget

The County Commissioners approved a \$257.0 million budget for 2025 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, 2024 OR JUNE 30, 2024

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 an ex-officio 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, 2024 OR JUNE 30, 2024

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, 2024, 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. Nonoperating revenues consist of investment income.

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, 2024 OR JUNE 30, 2024

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, 2024 of BCCC consisted of \$5,670,732 related to the support agreement receivable and \$2,302,162 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

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

that are not included in the determination of net investment in capital assets or the restricted components of net position.

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

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

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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 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.

Leases 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.

COUNTY OF BUTLER, PENNSYLVANIA

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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.

Key estimates and judgements 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 3 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 11.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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

Bond Premiums and Discounts

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

Deferred Inflows and Outflows of Resources

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

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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

Postemployment Benefits

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

Adopted Pronouncements

The following GASB Statement was adopted for the year ended June 30, 2024: Statement No. 100 (Accounting Changes and Error Corrections). This statement had no significant impact on BCCC's financial statements for the year ended June 30, 2024.

Pending Pronouncements

GASB has issued statements that will become effective in future years including Statement Nos. 101 (Compensated Absences), 102 (Certain Risk Disclosures), 103 (Financial Reporting Model Improvements), and 104 (Disclosure of Certain Capital Assets). Management has not yet determined the impact of these statements on the financial statements.

Reclassification

Certain amounts presented in the prior year have been reclassified in order to be consistent with the current year's presentation.

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, 2024 OR JUNE 30, 2024

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 \$11,939,744 and the related bank balances totaled \$12,136,819, 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

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As of June 30, 2024, the Foundation held cash and cash equivalents with a book and bank balance of \$2,752,790 and \$2,733,177, respectively. \$2,633,403 of the bank balance was on deposit with banking institutions and covered under FDIC 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.

The Foundation's investments at December 31, 2024 are composed of the following:

Cash and cash equivalents	\$ 738,291
Mutual funds	<u>11,043,128</u>
	<u>\$ 11,781,419</u>

At June 30, 2024, the Foundation had the following recurring fair value measurements:

- Mutual funds of \$11,043,128 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.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

4. Bonds Payable

Long-term debt consists of the following:

	Balance at June 30, 2023	Issuance	Refinance	Payments	Accretion	Balance at June 30, 2024	Due within one year
General obligation bonds:							
Series G of 2000	\$ 5,848,044	\$ -	\$ -	\$ (915,000)	\$ 326,077	\$ 5,259,121	\$ 915,000
Series A of 2018	4,285,000	-	-	(555,000)	-	3,730,000	575,000
Series A of 2019	3,120,000	-	-	(190,000)	-	2,930,000	195,000
Series B of 2019	1,530,000	-	-	(290,000)	-	1,240,000	300,000
Series A of 2021	7,750,000	-	-	(330,000)	-	7,420,000	340,000
	<u>\$ 22,533,044</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,280,000)</u>	<u>\$ 326,077</u>	<u>20,579,121</u>	<u>\$ 2,325,000</u>
					Unaccrued interest	1,160,879	
						<u>\$ 21,740,000</u>	

Amounts above do not reflect an amortized issue discount in the amount of \$79,490 and original issue premium in the amount of \$903,991 for the bonds. This amount is amortized using the straight-line method.

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 \$127,621.

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 \$115,878.

COUNTY OF BUTLER, PENNSYLVANIA

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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 \$306,700.

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

The scheduled retirement of bonds is as follows:

	Principal	Interest	Total
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	2,175,000	325,014	2,500,014
2030-2034	5,170,000	952,060	6,122,060
2035-2039	3,635,000	588,300	4,223,300
2040	1,205,000	48,700	1,253,700
	21,740,000	\$ 3,671,049	\$ 25,411,049
Less: unaccreted interest	(1,160,879)		
	<u>\$ 20,579,121</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)

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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 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.

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

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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, 2024 was 10%. Beyond that salary-based contribution, the College bears no responsibility for any liabilities, funded or unfunded, of TIAA-CREF. Contributions are immediately and fully vested.

Summary of Significant Accounting Policies

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

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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.

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 3 years of credited service. Class T-G 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.

Benefits Provided – 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.

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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%
- 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.

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Employer Contributions

During the year ended June 30, 2024, the College contributed the following to each of its retirement plans:

PSERS Pension	\$	666,654
PSERS Act 5 Defined Contribution		5,440
PSERS Premium Assistance		<u>12,894</u>
Total PSERS		684,988
 TIAA-CREF		 <u>1,065,809</u>
Total contributions	\$	<u><u>1,750,797</u></u>

PSERS

The College's contractually required PSERS contribution rate for fiscal year ended June 30, 2024 was 34.00% of covered payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. This rate is composed of a 33.09% rate for the Pension Plan, a 0.64% rate for the Premium Assistance, and a 0.27% rate for Act 5 Defined Contribution.

The combined rate for the fiscal year ended June 30, 2024 was a decrease from the fiscal year ended June 30, 2023 combined rate of 35.26%. The combined contribution rate will decrease to 33.90% in fiscal year 2025 and is projected to grow to 38.26% by fiscal year 2032.

The College remits contributions to PSERS on a quarterly basis. Approximately \$94,000 is owed to PSERS as of June 30, 2024, which represents the College's required contribution for the end of year payroll.

Commonwealth Contributions

PSERS

The Commonwealth of Pennsylvania pays approximately one-half of contributions directly to PSERS on behalf of the College. These contributions qualify as a special funding situation. The PSERS net pension liability recorded by the College reflects a reduction for the

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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	\$ 6,139,000
Commonwealth's proportionate share of PSERS net pension liability associated with the College	<u>6,143,000</u>
Total	<u>\$ 12,282,000</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, 2023 (measurement date), the College's proportion was 0.0138%, which was an increase of 0.0003% from its proportion measured as of June 30, 2022.

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, 2023 (measurement date), the College's proportion was 0.0139%, which was an increase of 0.0004% from its proportion measured as of June 30, 2022.

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

At June 30, 2024, the College reported a liability of \$6,139,000 for its proportionate share of PSERS' net pension liability. The PSERS net pension liability reported at June 30, 2024 was measured as of June 30, 2023, 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, 2022 to June 30, 2023.

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For the year ended June 30, 2024, the College recognized pension expense of \$418,018.

At June 30, 2024, 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	\$ 1,000	\$ 84,000
Changes in assumptions	92,000	-
Net difference between projected and actual earnings on pension plan investments	173,000	-
Changes in proportion	100,000	212,000
College contributions subsequent to the measurement date	672,833	-
Total	<u>\$ 1,038,833</u>	<u>\$ 296,000</u>

\$672,833 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, 2025.

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>	
2025	\$ (60,000)
2026	(145,000)
2027	218,000
2028	57,000
Total	<u>\$ 70,000</u>

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Actuarial Assumptions

PSERS

The actuarial valuation used for the June 30, 2023 measurement date contained the following methods and assumptions:

- Actuarial valuation date – June 30, 2022
- 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, 2023 measurement date.

There were no changes in benefit terms affecting the actuarial valuation used for the June 30, 2023 measurement date.

Pension Plan Investments

PSERS

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

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

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

<u>Asset Class</u>	<u>Target Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Global public entity	30.0%	5.2%
Private equity	12.0%	7.9%
Fixed income	33.0%	3.2%
Commodities	7.5%	2.7%
Absolute return	4.0%	4.1%
Infrastructure/MLPs	10.0%	5.4%
Real estate	11.0%	5.7%
Cash	3.0%	1.2%
Leverage	-10.5%	1.2%
	<u>100.0%</u>	

For PSERS' years ended June 30, 2023, the annual money-weighted rate of return on the pension plan investments, net of pension plan investment expenses, was 3.54%.

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

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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%)
June 30, 2024			
College's proportionate share of PSERS' net pension liability	\$ 7,958,000	\$ 6,139,000	\$ 4,605,000

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

At June 30, 2024, BCCC reported a liability of \$251,000 for its proportionate share of PSERS' net OPEB liability. PSERS' net OPEB liability reported at June 30, 2024 was measured as of June 30, 2023, 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, 2022 to June 30, 2023.

For the year ended June 30, 2024, the College recognized OPEB expense as follows:

OPEB expense related to PSERS	
Premium Assistance	\$ (6,173)

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At June 30, 2024, the College reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience:	\$ 2,000	\$ 2,000
Changes in assumptions:	22,000	48,000
Net difference between projected and actual earnings on OPEB plan investments:	1,000	-
Changes in proportion:	7,000	25,000
College contributions subsequent to the measurement date:	13,013	-
Total	<u>\$ 45,013</u>	<u>\$ 75,000</u>

\$13,013 was reported at June 30, 2024 as deferred outflows of resources resulting from the College's contributions subsequent to the measurement date. The amount recorded at June 30, 2024 will be recognized as a reduction of the net OPEB liability in the year ending June 30, 2025.

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>	
2025	\$ (13,000)
2026	(11,000)
2027	(11,000)
2028	(11,000)
2029	1,000
2030	2,000
Total	<u>\$ (43,000)</u>

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Additional Required Disclosures for PSERS Premium Assistance

Actuarial Assumptions

The actuarial valuation used for the June 30, 2023 measurement date contained the following methods and assumptions:

- Actuarial valuation date – June 30, 2022
- Actuarial cost method – Entry Age Normal – level % of pay
- Investment return – 4.13% - 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%.

Changes in Assumptions

The discount rate increased from 4.09% to 4.13% for the June 30, 2023 measurement date.

Changes in Benefit Terms

There were no changes in benefit terms affecting the June 30, 2023 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.

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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>	1.2%
	<u>100.0%</u>	

For PSERS' years ended June 30, 2023, the annual money-weighted rate of return on the Premium Assistance plan investments, net of plan investment expenses, was 4.36%.

Discount Rate

The discount rate used to measure the total OPEB liability was 4.13%. Under the Premium Assistance plan's funding policy, contributions are structured for short-term funding of the Premium Assistance. The funding policy sets contribution rates necessary to assure solvency of the Premium Assistance through the third fiscal year after the actuarial valuation date. The Premium Assistance account is funded to establish reserves that are sufficient for the payment of the Premium Assistance benefits for each succeeding year. Due to the short-term funding policy, the OPEB plan's fiduciary net position was not projected to be sufficient to meet projected future benefit payments; therefore, the plan is considered a "pay-as-you-go" plan. A discount rate of 4.13%, which represents the S&P 20-year Municipal Bond Rate at June 30, 2023, 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 4.09% as of June 30, 2022 to 4.13% as of June 30, 2023.

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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:

	1% Decrease (3.13%)	Current Discount Rate (4.13%)	1% Increase (5.13%)
College's proportionate share of PSERS' net OPEB liability	<u>\$ 284,000</u>	<u>\$ 251,000</u>	<u>\$ 224,000</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, 2023, 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.

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:

	1% Decrease	Current Trend	1% Increase
College's proportionate share of PSERS' net OPEB liability	<u>\$ 251,000</u>	<u>\$ 251,000</u>	<u>\$ 251,000</u>

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8. Accumulated Compensated Absences

Accumulated compensated absences were comprised of the following at June 30, 2024:

Early Retirement Incentive	Accumulated Sick Leave	Unused Vacation Pay	Total
<u>\$ -</u>	<u>\$ 572,956</u>	<u>\$ 260,013</u>	<u>\$ 832,969</u>

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

9. Capital Assets

BCCC's capital asset balances at June 30, 2024 consisted of the following:

	Balance at June 30, 2023	Additions	Deletions / Transfers	Balance at June 30, 2024
Capital assets, not being depreciated/amortized:				
Land and improvements	\$ 5,795,206	\$ -	\$ -	\$ 5,795,206
Construction in progress	<u>19,373,533</u>	<u>-</u>	<u>(19,373,533)</u>	<u>-</u>
Total capital assets, not being depreciated/amortized	<u>25,168,739</u>	<u>-</u>	<u>(19,373,533)</u>	<u>5,795,206</u>
Capital assets, being depreciated/amortized:				
Buildings	56,930,839	19,923,244	-	76,854,083
Vehicles	434,293	119,115	(37,903)	515,505
Equipment, furniture, and fixtures	12,659,016	1,838,809	(352,169)	14,145,656
Subscription asset	<u>1,995,513</u>	<u>-</u>	<u>-</u>	<u>1,995,513</u>
Total capital assets, being depreciated/amortized	<u>72,019,661</u>	<u>21,881,168</u>	<u>(390,072)</u>	<u>93,510,757</u>
Less: total accumulated depreciation/amortization	<u>(50,259,317)</u>	<u>(3,424,946)</u>	<u>388,779</u>	<u>(53,295,484)</u>
Net capital assets, being depreciated/amortized	<u>21,760,344</u>	<u>18,456,222</u>	<u>(1,293)</u>	<u>40,215,273</u>
Net capital assets	<u>\$ 46,929,083</u>	<u>\$ 18,456,222</u>	<u>\$ (19,374,826)</u>	<u>\$ 46,010,479</u>

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The Foundation's capital asset balances at June 30, 2024 consisted of the following:

	Balance at June 30, 2023	Additions	Deletions	Balance at June 30, 2024
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	(1,459,274)	(121,886)	-	(1,581,160)
Net capital assets, being depreciated	1,452,580	(121,886)	-	1,330,694
Net capital assets	\$ 1,908,571	\$ (121,886)	\$ -	\$ 1,786,685

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, 2024 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

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to the Schools. At June 30, 2024, the Consortium's net assets available for benefits approximated \$64.6 million, of which approximately \$457,000 is attributable to BCCC.

BCCC paid premiums during the year of approximately \$3.7 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.

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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.

	Available for educational and donor restricted purposes	Held in perpetuity as restricted by donor	Total
Foundation Net Position at June 30, 2024:			
Net investment in capital assets	\$ 739,625	\$ -	\$ 739,625
Restricted:			
Expendable	4,567,653	-	4,567,653
Nonexpendable	-	7,183,496	7,183,496
Unrestricted	2,091,996	-	2,091,996
Total Net Position	<u>\$ 7,399,274</u>	<u>\$ 7,183,496</u>	<u>\$ 14,582,770</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
2025	\$ 1,026,600
2026	1,029,300
2027	1,025,400
2028	1,029,600
2029	1,027,100
2030-2031	1,947,700
	<u>\$ 7,085,700</u>

As a result of the support agreement, BCCC has recorded a receivable at net present value in the amount of \$5,670,732.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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.

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, 2024 in the amount of \$5,670,732. 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, 2024. Accordingly, the third-party collateral remains in place.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

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Pledges Receivable

Foundation pledges receivable are expected to be received as follows:

<u>Fiscal Year(s) ending June 30,</u>	<u>Amount</u>
2025	\$ 453,462
2026	<u>2,502</u>
	455,964
Allowance for uncollectible pledges	<u>(1,344)</u>
Pledges receivable, net	<u><u>\$ 454,620</u></u>

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

Split-Interest Agreements

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

Assets held for gift annuities totaled \$298,881 at June 30, 2024 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 \$1,467 at June 30, 2024.

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

COUNTY OF BUTLER, PENNSYLVANIA

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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 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, 2024, the value of the lease liability was \$334,402. 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 \$301,856 and had accumulated amortization of \$1,811,118.

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, 2024, the value of the lease liability was \$1,781,498. 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 \$1,600,696 and had accumulated amortization of \$927,471.

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, 2024, the value of the lease liability was \$1,443,657. 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-

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to-use asset as of the end of the current fiscal year was \$1,409,983 and had accumulated amortization of \$234,997.

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, 2024, the value of the lease liability was \$55,080. 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 \$51,415 and had accumulated amortization of \$411,312.

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, 2024, the value of the lease liability was \$5,147,959. BCCC was required to make payments totaling \$101,250 for the year. The incremental borrowing rate utilized for the lease is 5%. The value of the net right-to-use asset as of the end of the current fiscal year was \$4,980,580 and had accumulated amortization of \$345,874.

The right of use asset at June 30, 2024 consists of the following:

	<u>June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2024</u>
Right of use asset	\$ 13,298,382	\$ -	\$ -	\$ 13,298,382
Accumulated amortization	<u>(3,784,659)</u>	<u>(1,169,193)</u>	<u>-</u>	<u>(4,953,852)</u>
Net right to use asset	<u>\$ 9,513,723</u>	<u>\$ (1,169,193)</u>	<u>\$ -</u>	<u>\$ 8,344,530</u>

The lease liability at June 30, 2024 consists of the following:

	<u>June 30, 2023</u>	<u>Additions</u>	<u>Deletions</u>	<u>June 30, 2024</u>	<u>Due within one year</u>
Lease liability	<u>\$ 9,771,034</u>	<u>\$ -</u>	<u>\$ (1,008,438)</u>	<u>\$ 8,762,596</u>	<u>\$ 993,635</u>

COUNTY OF BUTLER, PENNSYLVANIA

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Future minimum lease payments on the leases are as follows:

<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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
2029	742,276	261,974	1,004,250
Thereafter	5,025,568	1,628,203	6,653,771
	<u>\$ 8,762,596</u>	<u>\$ 3,959,493</u>	<u>\$ 12,722,089</u>

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 7-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, 2024, the value of the subscription liability is \$598,355. 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, 2024 was \$1,273,639, with accumulated amortization of \$545,845.

On March 16, 2022, BCCC entered into a 5-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, 2024, the value of the subscription liability is \$145,577. 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, 2024 was \$372,368, with accumulated amortization of \$148,947.

On March 15, 2023, BCCC entered into a 5-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, 2024, the value of the subscription liability is \$32,550. BCCC is required to make annual payments. The discount rate used for the subscription was BCCC's applicable incremental

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borrowing rate of 3.5%. The value of the intangible subscription asset as of June 30, 2024 was \$96,252, with accumulated amortization of \$32,084.

On December 2, 2020, BCCC entered into a 5-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, 2024, the value of the subscription liability is \$66,827. 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, 2024 was \$253,253, with accumulated amortization of \$191,066.

Changes in the subscription obligation for the year ended June 30, 2024 are as follows:

	<u>2024</u>
Beginning balance	\$ 1,189,814
Additions	-
Reductions	<u>(346,505)</u>
Ending balance	843,309
Amount due withing one year	<u>362,372</u>
Noncurrent subscription obligations	<u><u>\$ 480,937</u></u>

The following is a schedule of future minimum subscription obligation payments for subscription liabilities as of June 30, 2024:

<u>Year Ending June 30:</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
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><u>\$ 843,309</u></u>	<u><u>\$ 48,103</u></u>	<u><u>\$ 891,412</u></u>

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14. Line of Credit

Line of credit consists of the following at June 30, 2024:

	Balance at June 30, 2023	Proceeds	Payments	Balance at June 30, 2024
State Public School Building Authority: Lines of credit	\$ 201,396	\$ 446,466	\$ (231,503)	\$ 416,359
Total line of credit	<u>\$ 201,396</u>	<u>\$ 446,466</u>	<u>\$ (231,503)</u>	<u>\$ 416,359</u>

During 2022, BCCC obtained two lines of credit with the State Public School Building Authority for capital purchases. During 2024 BCCC obtained an additional line of credit with the State Public School Building Authority for capital purchases. At June 30, 2024, BCCC had a cumulative outstanding balance of \$416,359.

15. Notes Payable

Notes payable consist of the following:

	Balance at June 30, 2023	Proceeds	Payments	Balance at June 30, 2024	Due within one year
Nursing building loan	\$ 3,281,647	\$ -	\$ (171,650)	3,109,997	\$ 179,970
Library loan	275,650	-	(275,650)	-	-
Children's Center loan	449,784	-	(119,762)	330,022	126,593
	<u>\$ 4,007,081</u>	<u>\$ -</u>	<u>\$ (567,062)</u>	<u>\$ 3,440,019</u>	<u>\$ 306,563</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 loan was paid off in full prior to June 30, 2024. Interest paid during fiscal year 2024 was \$7,736.

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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, 2024 was \$330,022. Interest paid during fiscal year 2024 was \$24,856.

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, 2024 was \$3,109,997. Interest paid during fiscal year 2024 was \$148,167.

The future annual payments required to amortize notes payable outstanding as of June 30, 2024 are as follows:

	Principal	Interest	Total
2025	\$ 306,563	\$ 156,553	\$ 463,116
2026	322,026	141,090	463,116
2027	266,641	114,840	381,481
2028	205,747	114,097	319,844
2029	214,547	104,097	318,644
2030-2034	1,230,223	362,999	1,593,222
2035-2037	894,272	72,261	966,533
	<u>\$ 3,440,019</u>	<u>\$ 1,065,937</u>	<u>\$ 4,505,956</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.

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, 2024, \$1,047,060 remains outstanding. Interest expense for the year ended June 30, 2024 totaled \$33,797.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

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

Year Ending <u>June 30,</u>	
2025	\$ 144,743
2026	149,146
2027	153,682
2028	158,316
2029	163,172
2030-2031	<u>278,001</u>
Total	<u>\$ 1,047,060</u>

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, 2024, BCCC has entered into a contract that has not been completed as of the end of the fiscal year. Amounts remaining on the contract for repairs and upgrades to the STEM building total approximately \$839,000 as of June 30, 2024. Work is scheduled to begin in the upcoming fiscal year.

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17. Related Party Disclosures Required by the U.S. Department of Education

The following list of related party transactions is provided solely to comply with the financial Responsibility, Administrative Capability, Certification procedures, Ability to Benefit regulation promulgated by the U.S. Department of Education:

Name	Location	Relationship	Type of Transaction	Amount of Transaction
Butler County Community College Education Foundation	Butler, PA	Foundation is a component unit of the College	Foundation Support to the College County	\$4,171,478
Butler County	Butler, PA	College is a component unit of the County	appropriations and Grants to the College	\$6,085,942

Other related party disclosures concerning the College and its Foundation are described in Notes 2, 11, and 12. The College did not note any mandatory or discretionary triggers to report in accordance with the above regulations.

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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, 2024, as such amounts are immaterial.

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 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.

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

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

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

Unearned Revenue

Unearned revenue consists of rents and grants paid in advance.

Deferred Inflows of Resources

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

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

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.

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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.

Cost Reimbursable Grants

The Authority receives the majority of its funding from expense reimbursement grants. Support funded by government grants is recognized as the Authority incurs outlays eligible for reimbursement under these agreements. Grant outlays are subject to monitoring and acceptance by the granting agency and adjustments could be required. Under these grants, revenue is recognized when the reimbursable expenses are incurred. The Authority received cost-reimbursable grants of \$886,937 that have not been recognized at December 31, 2024, because qualifying expenditures have not yet been incurred. These award balances will be recognized as revenue as the projects progress and conditions are met, generally as expenses are incurred. For these cost-reimbursable grants, there were no amounts received prior to incurring qualifying expenditures.

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 Governmental Accounting Standards Board (GASB) Statements were adopted for the year ended December 31, 2024: Statement Nos. 100 (Accounting Changes and Error Corrections) and 101 (Compensated Absences). These statements had no significant impact on the Authority's financial statements for the year ended December 31, 2024.

Pending Pronouncements

GASB has issued statements that will become effective in future years including Statement Nos. 102 (Certain Risk Disclosures), 103 (Financial Reporting Model Improvements), and 104 (Disclosure of Certain Capital Assets). Management has not yet determined the impact of these statements on the financial statements.

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(Disclosure of Certain Capital Assets). Management has not yet determined the impact of these statements on the financial statements.

3. Deposits

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

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, 2024, \$675,925 of the Authority's bank balance of \$925,925 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 \$888,652 as of December 31, 2024, which are reported as cash and cash equivalents in the statements of net position.

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4. Land, Buildings, and Equipment

A summary of changes in capital assets is as follows for 2024:

	December 31, 2023	Additions/ Transfers	Deletions/ Transfers	December 31, 2024
Capital assets, not being depreciated:				
Land	\$ 2,637,481	\$ -	\$ -	\$ 2,637,481
Construction in progress	443,851	1,479,264	(427,850)	1,495,265
Total capital assets, not being depreciated	3,081,332	1,479,264	(427,850)	4,132,746
Capital assets, being depreciated:				
Equipment	644,948	-	-	644,948
Buildings	5,838,621	30	-	5,838,651
Runway and taxiway	18,114,338	-	-	18,114,338
Intangible assets	11,638	-	-	11,638
Land improvements	508,047	-	-	508,047
Total capital assets, being depreciated	25,117,592	30	-	25,117,622
Accumulated depreciation	(14,333,597)	(742,619)	-	(15,076,216)
Total capital assets being depreciated, net	10,783,995	(742,589)	-	10,041,406
Total capital assets, net	\$ 13,865,327	\$ 736,675	\$ (427,850)	\$ 14,174,152

Construction in progress as of December 31, 2024 represents capitalized costs for the purchase of land parcels and Rehabilitate Northwest Apron project. The disposal of construction in progress during the year related to the Environmental Assessment for the Runway Project as this project is no longer expected to be completed.

5. 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 2024 was \$397. The PIB loan was paid in full as of December 31, 2024.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

Summary of Changes in Debt

	Balance at December 31, 2023	Additions	Deletions	Balance at December 31, 2024	Due Within One Year
Direct Borrowing:					
PIB Loan - 2014	\$ 40,409	\$ -	\$ (40,409)	\$ -	\$ -
Total Long-Term Debt	<u>\$ 40,409</u>	<u>\$ -</u>	<u>\$ (40,409)</u>	<u>\$ -</u>	<u>\$ -</u>

6. 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.

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

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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, 2024, the Authority's receivable for lease payments was \$530,902. 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 \$501,152 at year-end. Lease revenue recognized for the year ended December 31, 2024 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. A new lease extension had not been signed prior to year end. 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. A new lease extension had not been signed prior to year end. The total monthly rental payment beginning May 1, 2021 was \$3,544. As of December 31, 2024, the Authority's receivable for lease payments was \$7,068. 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 \$6,751 at year-end. Lease revenue recognized for the year ended December 31, 2024 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 requires a monthly rental payment of \$1,407 for 2022 with annual increases. As of December 31, 2024, the Authority's receivable for lease payments was \$48,400. 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 \$44,702 at year-end. Lease revenue recognized for the years ended December 31, 2024 totaled \$16,255.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

Future minimum lease payments on the leases are as follows:

Year	Principal	Interest	Total
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	61,338	5,430	66,768
2030-2033	235,954	8,691	244,645
	<u>\$ 586,370</u>	<u>\$ 50,589</u>	<u>\$ 636,959</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.

7. 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 \$48,213 and \$100,535 in 2024.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

8. 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.

9. 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.

10. Commitments

As of December 31, 2024, the Authority had various outstanding construction and equipment purchase contracts. The total on all outstanding contracts is \$1,212,837 and relates to the Airport Master Plan Update project, Rehabilitate Northwest Apron project, and the acquisition of property.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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, 2024 OR JUNE 30, 2024

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, 2024 consist of the following:

Act 44, Section 1513	\$ 2,204,295
Local match - unassigned prior to June 30, 2009	179,071
Local match - unassigned after June 30, 2009	305,830
Total unearned revenues	<u>\$ 2,689,196</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, 2024 OR JUNE 30, 2024

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, 2024 OR JUNE 30, 2024

Adopted Pronouncements

The following GASB Statement was adopted for the year ended June 30, 2024: Statement No. 100 (Accounting Changes and Error Corrections). This statement had no significant impact on the Authority's financial statements for the year ended June 30, 2024.

Pending Pronouncements

GASB has issued statements that will become effective in future years including Statement Nos. 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.

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, 2024, \$823,396 of the Authority's bank balance of \$1,073,396 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 \$887,752 at June 30, 2024.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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, 2024, the PLGIT book balance of \$1,860,702 is considered to be a cash equivalent for presentation on the statement of net position. These deposits have a bank balance of \$1,860,702.

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, 2024, 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, 2024 OR JUNE 30, 2024

4. Capital Assets

A summary of changes in capital assets is as follows for the year ended June 30, 2024:

	July 1, 2023	Transfers/ Additions	Transfers/ Deletions	June 30, 2024
Capital assets not being depreciated:				
Land	\$ 637,500	\$ -	\$ -	\$ 637,500
Construction in progress	-	198,584	-	198,584
Total capital assets not being depreciated	637,500	198,584	-	836,084
Capital assets being depreciated:				
Land improvements	2,603,966	-	-	2,603,966
Buildings	14,818,470	-	-	14,818,470
Buses	7,671,634	-	-	7,671,634
Furniture and equipment	2,525,124	138,414	(21,659)	2,641,879
Total capital assets being depreciated	27,619,194	138,414	(21,659)	27,735,949
Less accumulated depreciation for:				
Land improvements	(1,447,150)	(175,790)	-	(1,622,940)
Buildings	(4,597,040)	(493,949)	-	(5,090,989)
Buses	(3,276,121)	(706,438)	-	(3,982,559)
Office furniture and equipment	(1,895,552)	(114,102)	21,659	(1,987,995)
Total accumulated depreciation	(11,215,863)	(1,490,279)	21,659	(12,684,483)
Total capital assets being depreciated, net	16,403,331	(1,351,865)	-	15,051,466
Total capital assets, net	\$ 17,040,831	\$ (1,153,281)	\$ -	\$ 15,887,550

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 2024, the Authority contributed approximately \$36,200.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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, 2024 amounted to \$21,755. Premiums paid to the SAFTI Workers' Compensation Pool and charged to operations during the year ended June 30, 2024 amounted to \$1,593, 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 years ended June 30, 2024, 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 years ended June 30, 2024.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED DECEMBER 31, 2024 OR JUNE 30, 2024

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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Total Pension Liability:										
Service cost	\$ 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	\$ 6,140,439
Interest	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	20,500,713
Differences between expected and actual experience	670,865	1,615,437	223,365	(10,275,770)	(2,098,496)	2,855,663	(937,169)	(1,236,624)	3,186,010	3,144,962
Changes of assumptions	-	-	-	5,472,315	-	10,049,783	11,515,295	-	-	-
Benefit payments, including refunds of member contributions	(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)	(18,025,046)
Other changes*	-	3,187,124	-	-	-	-	-	-	-	-
Net Changes in Total Pension Liability	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	11,761,068
Total Pension Liability - Beginning	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
Total Pension Liability - Ending (a)	\$ 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	\$ 311,594,612
Plan Fiduciary Net Position:										
Contributions - employer	\$ 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	\$ 7,774,563
Contributions - member	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	4,780,708
Net investment income	(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	23,230,651
Benefit payments, including refunds of member contributions	(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)	(18,025,046)
Administrative expense	(139,428)	(130,941)	(123,379)	(156,280)	(154,379)	(125,158)	(130,081)	(146,721)	(161,461)	(186,421)
Net Change in Plan Fiduciary Net Position	(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	17,574,455
Plan Fiduciary Net Position - Beginning	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
Plan Fiduciary Net Position - Ending (b)	\$ 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	\$ 274,052,258
Net Pension Liability - Ending (a-b)	\$ 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	\$ 37,542,354
Plan Fiduciary Net Position as a Percentage of the Total Pension Liability	84.22%	84.58%	90.59%	82.50%	94.68%	94.44%	98.51%	79.10%	85.54%	87.95%
Covered Payroll	\$ 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	\$ 39,073,107
Net Pension Liability as a Percentage of Covered Payroll	113.96%	111.10%	70.76%	129.28%	40.04%	42.77%	12.26%	172.57%	116.61%	96.08%

* 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

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	\$ 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	\$ 7,774,563
Employer contributions in relation to the actuarially determined contribution	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	7,774,563
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Covered payroll	\$ 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	\$ 39,073,107
Employer contributions as a percentage of covered payroll	17.46%	17.76%	17.77%	15.97%	17.02%	22.79%	21.85%	18.73%	19.77%	19.90%

See accompanying notes to schedules of required supplementary information.

COUNTY OF BUTLER, PENNSYLVANIA

SCHEDULE OF INVESTMENT RETURNS

LAST TEN YEARS

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Annual money-weighted rate of return, net of investment expense	-0.74%	8.58%	13.74%	-5.70%	20.10%	9.60%	13.90%	-15.60%	15.11%	9.20%

See accompanying notes to schedules of required supplementary information.

COUNTY OF BUTLER, PENNSYLVANIA

NOTES TO SCHEDULES OF REQUIRED SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2024

Actuarial Methods and Assumptions Used in Determining the Contribution Rate

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarial valuation date	12/31/2015	12/31/2016	12/31/2017	12/31/2018	12/31/2019	12/31/2020	12/31/2021	12/31/2022	12/31/2023	12/31/2024
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	20 years	19 years	18 years	17 years	15 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%	7.25%	7.25%	7.25% 0-4 years: 10.75%	6.90% 0-4 years: 10.75%	6.90% 0-4 years: 10.75%	6.90% 0-4 years: 10.75%	6.90% 0-4 years: 10.75%
Projected salary increases	3.5%	3.5%	3.5%	3.5%	3.5%	5+ years: 3.25%	5+ years: 3.25%	5+ years: 3.25%	5+ years: 3.25%	5+ years: 3.25%
Underlying inflation rate	3.0%	3.0%	3.0%	3.0%	3.0%	2.75%	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	Pub2010G(BM)	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, 2024

	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	\$ 220,350	\$ 2,327,248	\$ 291,407	\$ 245,604	\$ 8,529	\$ 10,735	\$ 36,947	\$ 88,042	\$ 245,149	\$ 1,168,442
Investments	-	-	-	-	-	-	-	-	-	-
Accounts receivable and loans receivable, at estimated realizable value	-	-	-	-	-	-	-	-	-	-
Taxes receivable, net of allowance	172,613	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	215,025	-	-	4,659	-	-	-	-	-
Due from other governments	-	1,619,230	-	-	-	-	-	-	-	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 392,963	\$ 4,161,503	\$ 291,407	\$ 245,604	\$ 13,188	\$ 10,735	\$ 36,947	\$ 88,042	\$ 245,149	\$ 1,168,442
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts payable	\$ 376,481	\$ 70,419	\$ -	\$ -	\$ 3,676	\$ -	\$ -	\$ -	\$ 201	\$ -
Accrued payroll and payroll taxes	-	-	-	746	4,733	-	-	-	-	-
Due to other funds	16,482	-	-	2	4,779	-	-	-	-	1,794
Due to other governments	-	-	-	-	-	-	-	-	-	-
Unearned revenue	-	557,677	-	-	-	-	-	-	-	-
Advances from other funds	-	-	-	-	-	-	-	-	-	-
Total Liabilities	392,963	628,096	-	748	13,188	-	-	-	201	1,794
Deferred Inflows of Resources:										
Unavailable revenue - taxes/fees	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - loans	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - impact fees	-	1,619,230	-	-	-	-	-	-	-	-
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - opioid abatement	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	1,619,230	-	-	-	-	-	-	-	-
Fund Balance:										
Nonspendable - prepaid items	-	-	-	-	-	-	-	-	-	-
Restricted for:										
Operating reserve	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-	-
Agricultural easements	-	-	-	-	-	-	-	-	-	-
Automation/Records improvement	-	-	291,407	244,856	-	-	36,947	88,042	244,948	-
Central booking	-	-	-	-	-	10,735	-	-	-	-
Domestic Relations	-	-	-	-	-	-	-	-	-	-
Emergency communications	-	-	-	-	-	-	-	-	-	-
Liquid fuels	-	-	-	-	-	-	-	-	-	-
Roads and bridges	-	-	-	-	-	-	-	-	-	1,166,648
Inmate welfare	-	-	-	-	-	-	-	-	-	-
Offender supervision	-	-	-	-	-	-	-	-	-	-
Unconventional gas well impact fees	-	1,914,177	-	-	-	-	-	-	-	-
Aging program	-	-	-	-	-	-	-	-	-	-
Crime victim witness	-	-	-	-	-	-	-	-	-	-
Opioid abatement	-	-	-	-	-	-	-	-	-	-
Committed:										
Workers' Compensation	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank	-	-	-	-	-	-	-	-	-	-
Assigned:										
2024 budget	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	-	1,914,177	291,407	244,856	-	10,735	36,947	88,042	244,948	1,166,648
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 392,963	\$ 4,161,503	\$ 291,407	\$ 245,604	\$ 13,188	\$ 10,735	\$ 36,947	\$ 88,042	\$ 245,149	\$ 1,168,442

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

COMBINING BALANCE SHEET

OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2024

(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
Assets											
Cash and cash equivalents	\$ 459,001	\$ 52,155	\$ 53,389	\$ 1,484,621	\$ 1,565	\$ -	\$ 145,064	\$ 13,901	\$ 1,498,953	\$ 632	\$ 3,636,652
Investments	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable and loans receivable, at estimated realizable value	-	-	-	125,570	54,526	-	-	46,692	-	33,873	16,630
Taxes receivable, net of allowance	-	-	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	220,966	-	353,209	17,991	-	116,538	19,498	251,276
Due from other governments	-	-	635,510	122,997	244,231	246	-	-	16,217	1,573,554	201,833
Advances to other funds	-	-	-	-	-	-	-	-	-	-	-
Prepays	-	-	-	3,730	840	-	2,463	-	-	-	-
Total Assets	\$ 459,001	\$ 52,155	\$ 688,899	\$ 1,957,884	\$ 301,162	\$ 353,455	\$ 165,518	\$ 60,593	\$ 1,631,708	\$ 1,627,557	\$ 4,106,391
Liabilities, Deferred Inflows of Resources, and Fund Balance											
Liabilities:											
Accounts payable	\$ 120	\$ 302	\$ 2,503	\$ 119,922	\$ 51	\$ 31,647	\$ 212	\$ 17,045	\$ 296,845	\$ 811,619	\$ 1,381,633
Accrued payroll and payroll taxes	-	8,245	57,343	70,796	-	3,723	-	9,414	3,892	13,448	21,704
Due to other funds	-	7,709	85,967	100,661	301,111	105,865	3,222	34,134	21,793	25,764	49,564
Due to other governments	-	-	-	-	-	-	-	-	6,349	-	-
Unearned revenue	-	-	-	229,371	-	212,220	162,084	-	1,302,829	716,825	2,653,490
Advances from other funds	-	-	490,542	-	-	-	-	-	-	59,901	-
Total Liabilities	120	16,256	636,355	520,750	301,162	353,455	165,518	60,593	1,631,708	1,627,557	4,106,391
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	-	-	-	3,730	840	-	2,463	-	-	-	-
Restricted for:											
Operating reserve	-	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-	-	-
Agricultural easements	-	-	-	-	-	-	-	-	-	-	-
Automation/Records improvement	-	-	-	-	-	-	-	-	-	-	-
Central booking	-	-	-	-	-	-	-	-	-	-	-
Domestic Relations	-	-	52,544	-	-	-	-	-	-	-	-
Emergency communications	-	-	-	-	-	-	-	-	-	-	-
Liquid fuels	-	35,899	-	-	-	-	-	-	-	-	-
Roads and bridges	458,881	-	-	-	-	-	-	-	-	-	-
Inmate welfare	-	-	-	-	-	-	-	-	-	-	-
Offender supervision	-	-	-	-	-	-	-	-	-	-	-
Unconventional gas well impact fees	-	-	-	-	-	-	-	-	-	-	-
Aging program	-	-	-	1,433,404	-	-	-	-	-	-	-
Crime victim witness	-	-	-	-	-	-	-	-	-	-	-
Opioid abatement	-	-	-	-	-	-	-	-	-	-	-
Committed:											
Workers' Compensation	-	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank	-	-	-	-	-	-	-	-	-	-	-
Assigned:											
2024 budget	-	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	(840)	-	(2,463)	-	-	-	-
Total Fund Balance	458,881	35,899	52,544	1,437,134	-	-	-	-	-	-	-
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 459,001	\$ 52,155	\$ 688,899	\$ 1,957,884	\$ 301,162	\$ 353,455	\$ 165,518	\$ 60,593	\$ 1,631,708	\$ 1,627,557	\$ 4,106,391

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

COMBINING BALANCE SHEET

OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2024
(Continued)

Assets	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
Cash and cash equivalents	\$ -	\$ -	\$ 76,544	\$ 790,791	\$ 36,392	\$ 493,216	\$ 5,703,804	\$ 51,482	\$ -	\$ 915,808
Investments	-	-	-	-	-	-	-	-	-	-
Accounts receivable and loans receivable, at estimated realizable value	-	-	-	-	-	-	-	-	-	-
Taxes receivable, net of allowance	-	-	-	-	-	-	-	-	-	-
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	-	70,938	24,132	-	-	-	118,639	-	-	-
Due from other governments	89,063	275,094	481,891	117,798	34,274	-	-	-	111,573	-
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Prepays	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 89,063	\$ 346,032	\$ 582,567	\$ 908,589	\$ 70,666	\$ 493,216	\$ 5,822,443	\$ 51,482	\$ 111,573	\$ 915,808
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts payable	\$ 82,358	\$ 118,211	\$ 452,204	\$ 627,290	\$ 21,655	\$ 2,009	\$ 25,658	\$ -	\$ 61,605	\$ -
Accrued payroll and payroll taxes	-	-	-	-	-	7,093	-	-	-	-
Due to other funds	1,790	-	-	17,653	47	10,565	-	-	659	56,324
Due to other governments	-	3,109	-	126,147	-	-	-	-	-	-
Unearned revenue	-	66,589	130,363	137,499	48,964	-	-	-	-	-
Advances from other funds	4,915	158,123	-	-	-	-	-	-	49,309	-
Total Liabilities	89,063	346,032	582,567	908,589	70,666	19,667	25,658	-	111,573	56,324
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	-	-	-	-	-	473,549	5,796,785	-	-	-
Inmate welfare	-	-	-	-	-	-	-	-	-	-
Offender supervision	-	-	-	-	-	-	-	-	-	859,484
Unconventional gas well impact fees	-	-	-	-	-	-	-	-	-	-
Aging program	-	-	-	-	-	-	-	-	-	-
Crime victim witness	-	-	-	-	-	-	-	51,482	-	-
Opioid abatement	-	-	-	-	-	-	-	-	-	-
Committed:										
Workmen's compensation	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank	-	-	-	-	-	-	-	-	-	-
Assigned:										
2024 budget	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-	-	-	-	-
Total Fund Balance	-	-	-	-	-	473,549	5,796,785	51,482	-	859,484
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 89,063	\$ 346,032	\$ 582,567	\$ 908,589	\$ 70,666	\$ 493,216	\$ 5,822,443	\$ 51,482	\$ 111,573	\$ 915,808

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

COMBINING BALANCE SHEET

OTHER GOVERNMENTAL FUNDS

DECEMBER 31, 2024

(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	\$ 1,552,100	\$ 21,608,523	\$ 690,293	\$ 174,563	\$ 507,281	\$ -	\$ 3	\$ 1,372,140	\$ -	\$ 22,980,663
Investments	-	-	-	-	-	-	-	-	-	-
Accounts receivable and loans receivable, at estimated realizable value	244,333	521,624	-	-	431,289	-	-	431,289	-	952,913
Taxes receivable, net of allowance	-	172,613	-	-	-	-	-	-	-	172,613
Lease receivable	-	-	-	-	-	-	-	-	-	-
Due from other funds	2,003	1,414,874	-	-	-	-	-	-	-	1,414,874
Due from other governments	-	5,523,511	-	-	-	51,763	156,929	208,692	-	5,732,203
Advances to other funds	-	-	-	-	-	-	-	-	-	-
Prepays	-	7,033	-	-	-	-	-	-	-	7,033
Total Assets	\$ 1,798,436	\$ 29,248,178	\$ 690,293	\$ 174,563	\$ 938,570	\$ 51,763	\$ 156,932	\$ 2,012,121	\$ -	\$ 31,260,299
Liabilities, Deferred Inflows of Resources, and Fund Balance										
Liabilities:										
Accounts payable	\$ 43,589	\$ 4,547,255	\$ 26,543	\$ -	\$ 25,571	\$ 49,279	\$ 99,756	\$ 201,149	\$ -	\$ 4,748,404
Accrued payroll and payroll taxes	-	201,137	-	-	-	-	-	-	-	201,137
Due to other funds	352	846,237	-	6,479	21,118	1,510	41,146	70,253	-	916,490
Due to other governments	-	135,605	-	-	-	-	-	-	-	135,605
Unearned revenue	-	6,217,911	663,750	168,084	460,592	-	-	1,292,426	-	7,510,337
Advances from other funds	-	762,790	-	-	-	974	16,030	17,004	-	779,794
Total Liabilities	43,941	12,710,935	690,293	174,563	507,281	51,763	156,932	1,580,832	-	14,291,767
Deferred Inflows of Resources:										
Unavailable revenue - taxes/fees	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - loans	-	-	-	-	431,289	-	-	431,289	-	431,289
Unavailable revenue - impact fees	-	1,619,230	-	-	-	-	-	-	-	1,619,230
Unavailable revenue - leases	-	-	-	-	-	-	-	-	-	-
Unavailable revenue - opioid abatement	-	-	-	-	-	-	-	-	-	-
Total Deferred Inflows of Resources	-	1,619,230	-	-	431,289	-	-	431,289	-	2,050,519
Fund Balance:										
Nonspendable - prepaid items	-	7,033	-	-	-	-	-	-	-	7,033
Restricted for:										
Operating reserve	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-	-
Agricultural easement	-	-	-	-	-	-	-	-	-	-
Automation/Records improvement	-	906,200	-	-	-	-	-	-	-	906,200
Central booking	-	10,735	-	-	-	-	-	-	-	10,735
Domestic Relations	-	52,544	-	-	-	-	-	-	-	52,544
Emergency communications	-	-	-	-	-	-	-	-	-	-
Liquid fuels	-	35,899	-	-	-	-	-	-	-	35,899
Roads and bridges	-	7,895,863	-	-	-	-	-	-	-	7,895,863
Inmate welfare	1,754,495	1,754,495	-	-	-	-	-	-	-	1,754,495
Offender supervision	-	859,484	-	-	-	-	-	-	-	859,484
Unconventional gas well impact fees	-	1,914,177	-	-	-	-	-	-	-	1,914,177
Aging program	-	1,433,404	-	-	-	-	-	-	-	1,433,404
Crime victim witness	-	51,482	-	-	-	-	-	-	-	51,482
Opioid abatement	-	-	-	-	-	-	-	-	-	-
Committed:										
Workers' Compensation	-	-	-	-	-	-	-	-	-	-
Infrastructure Bank	-	-	-	-	-	-	-	-	-	-
Assigned:										
2024 budget	-	-	-	-	-	-	-	-	-	-
Capital purchases	-	-	-	-	-	-	-	-	-	-
Unassigned	-	(3,303)	-	-	-	-	-	-	-	(3,303)
Total Fund Balance	1,754,495	14,918,013	-	-	-	-	-	-	-	14,918,013
Total Liabilities, Deferred Inflows of Resources, and Fund Balance	\$ 1,798,436	\$ 29,248,178	\$ 690,293	\$ 174,563	\$ 938,570	\$ 51,763	\$ 156,932	\$ 2,012,121	\$ -	\$ 31,260,299

(Concluded)

COUNTY OF BUTLER, PENNSYLVANIA

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

OTHER GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	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	\$ 2,753,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	1,968,219	-	-	-	-	-	-	-	241,299
Charges for services	-	-	39,290	58,935	103,951	5,755	7,859	13,745	29,388	-
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-
Interest	9,124	120,947	14,596	10,733	838	492	1,570	6,007	11,146	53,311
Other	-	-	-	-	-	-	-	-	-	582
Total revenues	2,762,501	2,089,166	53,886	69,668	104,789	6,247	9,429	19,752	40,534	295,192
Expenditures:										
General government - administration	-	-	69,996	52,372	-	-	-	-	-	-
General government - judicial	-	-	-	-	161,113	3,313	-	-	17,590	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works and enterprises	-	-	-	-	-	-	-	-	-	-
Human services	-	-	-	-	-	-	-	-	-	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Conservation and economic development	2,642,738	167,465	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	58,917	-	129,887
Debt service	-	-	-	-	-	-	-	-	-	-
Total expenditures	2,642,738	167,465	69,996	52,372	161,113	3,313	-	58,917	17,590	129,887
Excess (Deficiency) of Revenues Over (Under) Expenditures	119,763	1,921,701	(16,110)	17,296	(56,324)	2,934	9,429	(39,165)	22,944	165,305
Other Financing Sources (Uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	-	-	56,324	-	-	-	-	-
Transfers out	(119,763)	(1,848,807)	-	-	-	-	-	-	-	-
Total other financing sources (uses)	(119,763)	(1,848,807)	-	-	56,324	-	-	-	-	-
Net Change in Fund Balance	-	72,894	(16,110)	17,296	-	2,934	9,429	(39,165)	22,944	165,305
Fund Balance:										
Beginning of year	-	1,841,283	307,517	227,560	-	7,801	27,518	127,207	222,004	1,001,343
End of year	\$ -	\$ 1,914,177	\$ 291,407	\$ 244,856	\$ -	\$ 10,735	\$ 36,947	\$ 88,042	\$ 244,948	\$ 1,166,648

COUNTY OF BUTLER, PENNSYLVANIA

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

OTHER GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

(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	102,015	259,390	1,879,521	4,314,399	164,786	187,623	26,584	-	2,100,889	3,118,676	10,149,838
Charges for services	-	-	101	503,009	219,414	77,974	88,982	871,363	-	422,813	74,236
Fines and forfeitures	-	-	-	-	-	-	-	-	-	-	-
Interest	28,363	1,747	4,237	74,066	3,786	982	6,532	2,596	50,685	14,889	151,478
Other	-	-	275	7,672	-	-	-	-	5,507	892	284,184
Total revenues	130,378	261,137	1,884,134	4,899,146	387,986	266,579	122,098	873,959	2,157,081	3,557,270	10,659,736
Expenditures:											
General government - administration	-	-	-	-	-	-	-	-	-	-	-
General government - judicial	-	-	2,770,657	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	175,500	-	-	-	-
Public works and enterprises	286	269,769	-	-	-	-	-	-	-	-	-
Human services	-	-	-	4,840,941	-	-	-	873,959	2,368,945	3,714,569	10,873,969
Culture and recreation	-	-	-	-	-	523,932	-	-	-	-	-
Conservation and economic development	-	-	-	-	88,360	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
Capital projects	406,874	-	-	12,320	-	197,323	-	-	-	-	-
Debt service	-	-	-	-	-	-	-	-	-	-	-
Total expenditures	407,160	269,769	2,770,657	4,853,261	88,360	721,255	175,500	873,959	2,368,945	3,714,569	10,873,969
Excess (Deficiency) of Revenues Over (Under) Expenditures	(276,782)	(8,632)	(886,523)	45,885	299,626	(454,676)	(53,402)	-	(211,864)	(157,299)	(214,233)
Other Financing Sources (Uses):											
Sale of capital assets	-	-	201	-	-	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-	-	-	-	-	-
Transfers in	-	-	964,927	220,966	-	549,676	53,402	-	211,864	157,299	214,233
Transfers out	-	-	(119,094)	-	(299,626)	(95,000)	-	-	-	-	-
Total other financing sources (uses)	-	-	846,034	220,966	(299,626)	454,676	53,402	-	211,864	157,299	214,233
Net Change in Fund Balance	(276,782)	(8,632)	(40,489)	266,851	-	-	-	-	-	-	-
Fund Balance:											
Beginning of year	735,663	44,531	93,033	1,170,283	-	-	-	-	-	-	-
End of year	\$ 458,881	\$ 35,899	\$ 52,544	\$ 1,437,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

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

OTHER GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

(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	520,320	560,612	586,617	2,059,713	452,314	188,563	-	-	243,284	-
Charges for services	-	-	-	-	-	-	1,077,350	-	-	395,786
Fines and forfeitures	-	-	-	-	-	-	-	35,275	-	-
Interest	-	1,058	-	17,652	2,340	23,477	405,193	1,573	-	41,290
Other	-	-	-	-	-	-	-	-	-	-
Total revenues	520,320	561,670	586,617	2,077,365	454,654	212,040	1,482,543	36,848	243,284	437,076
Expenditures:										
General government - administration	-	-	-	-	-	-	-	-	-	-
General government - judicial	-	-	-	-	-	-	-	-	-	-
Public safety	-	-	-	-	-	-	-	-	-	-
Public works and enterprises	-	-	-	-	-	226,459	239,593	-	-	-
Human services	520,320	684,062	593,096	2,077,365	454,654	-	-	-	243,284	-
Culture and recreation	-	-	-	-	-	-	-	-	-	-
Conservation and economic development	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Capital projects	-	-	-	-	-	-	-	-	-	-
Debt service	-	-	-	-	-	-	695,068	-	-	-
Total expenditures	520,320	684,062	593,096	2,077,365	454,654	226,459	934,661	-	243,284	-
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	(122,392)	(6,479)	-	-	(14,419)	547,882	36,848	-	437,076
Other Financing Sources (Uses):										
Sale of capital assets	-	-	-	-	-	-	-	-	-	-
Leases (as lessee)	-	-	-	-	-	-	-	-	-	-
Transfers in	-	122,392	6,479	-	-	-	-	-	-	-
Transfers out	-	-	-	-	-	-	-	-	-	(589,456)
Total other financing sources (uses)	-	122,392	6,479	-	-	-	-	-	-	(589,456)
Net Change in Fund Balance	-	-	-	-	-	(14,419)	547,882	36,848	-	(152,380)
Fund Balance:										
Beginning of year	-	-	-	-	-	487,968	5,248,903	14,634	-	1,011,864
End of year	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 473,549	\$ 5,796,785	\$ 51,482	\$ -	\$ 859,484

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

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

OTHER GOVERNMENTAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

(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	\$ -	\$ 2,753,377	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,753,377
Intergovernmental	-	29,124,662	-	-	-	171,457	4,530,149	4,701,606	-	33,826,268
Charges for services	1,577,969	5,567,920	89,260	-	117,346	-	-	206,606	-	5,774,526
Fines and forfeitures	-	35,275	-	-	-	-	-	-	-	35,275
Interest	69,926	1,130,634	31,875	6,479	23,443	-	-	61,797	-	1,192,431
Other	-	299,112	-	-	-	-	-	-	-	299,112
Total revenues	1,647,895	38,910,980	121,135	6,479	140,789	171,457	4,530,149	4,970,009	-	43,880,989
Expenditures:										
General government - administration	-	122,368	-	-	-	-	-	-	-	122,368
General government - judicial	-	2,952,673	-	-	-	-	-	-	-	2,952,673
Public safety	812,201	987,701	-	-	-	-	-	-	-	987,701
Public works and enterprises	-	736,107	-	-	-	-	303,377	303,377	-	1,039,484
Human services	-	27,245,164	-	-	-	-	-	-	-	27,245,164
Culture and recreation	-	523,932	-	-	-	-	4,968	4,968	-	528,900
Conservation and economic development	-	2,898,563	-	-	7,850	18,538	53,756	80,144	-	2,978,707
Other	-	-	-	-	-	-	-	-	-	-
Capital projects	-	805,321	121,135	-	111,821	152,919	4,168,048	4,553,923	-	5,359,244
Debt service	-	695,068	-	-	-	-	-	-	379,626	1,074,694
Total expenditures	812,201	36,966,897	121,135	-	119,671	171,457	4,530,149	4,942,412	379,626	42,288,935
Excess (Deficiency) of Revenues Over (Under) Expenditures	835,694	1,944,083	-	6,479	21,118	-	-	27,597	(379,626)	1,592,054
Other Financing Sources (Uses):										
Sale of capital assets	-	201	-	-	-	-	-	-	-	201
Leases (as lessee)	-	-	-	-	-	-	-	-	-	-
Transfers in	-	2,557,562	-	-	-	-	-	-	379,626	2,937,188
Transfers out	(338,274)	(3,410,020)	-	(6,479)	(21,118)	-	-	(27,597)	-	(3,437,617)
Total other financing sources (uses)	(338,274)	(852,257)	-	(6,479)	(21,118)	-	-	(27,597)	379,626	(500,228)
Net Change in Fund Balance	497,420	1,091,826	-	-	-	-	-	-	-	1,091,826
Fund Balance:										
Beginning of year	1,257,075	13,826,187	-	-	-	-	-	-	-	13,826,187
End of year	\$ 1,754,495	\$ 14,918,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,918,013

(Concluded)

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

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - HOTEL TAX

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ 2,708,333	\$ 2,708,333	\$ 2,753,377	\$ 45,044
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	7,000	7,000	9,124	2,124
Other	-	-	-	-
Total revenues	2,715,333	2,715,333	2,762,501	47,168
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	2,600,000	2,600,000	2,642,738	(42,738)
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	2,600,000	2,600,000	2,642,738	(42,738)
Excess (Deficiency) of Revenues Over (Under) Expenditures	115,333	115,333	119,763	4,430
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(115,333)	(115,333)	(119,763)	(4,430)
Total other financing sources (uses)	(115,333)	(115,333)	(119,763)	(4,430)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

SCHEDULE 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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,965,000	2,965,000	1,968,219	(996,781)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	60,000	60,000	120,947	60,947
Other	-	-	-	-
Total revenues	3,025,000	3,025,000	2,089,166	(935,834)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	2,233,260	2,233,260	167,465	2,065,795
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	2,233,260	2,233,260	167,465	2,065,795
Excess (Deficiency) of Revenues Over (Under) Expenditures	791,740	791,740	1,921,701	1,129,961
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(2,222,500)	(2,222,500)	(1,848,807)	373,693
Total other financing sources (uses)	(2,222,500)	(2,222,500)	(1,848,807)	373,693
Net Change in Fund Balance	\$ (1,430,760)	\$ (1,430,760)	\$ 72,894	\$ 1,503,654

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - COUNTY RECORDS IMPROVEMENT

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	42,000	42,000	39,290	(2,710)
Fines and forfeits	-	-	-	-
Interest	14,400	14,400	14,596	196
Other	-	-	-	-
Total revenues	56,400	56,400	53,886	(2,514)
Expenditures:				
Current:				
General government - administration	353,000	353,000	69,996	283,004
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	353,000	353,000	69,996	283,004
Excess (Deficiency) of Revenues Over (Under) Expenditures	(296,600)	(296,600)	(16,110)	280,490
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>\$ (296,600)</u>	<u>\$ (296,600)</u>	<u>\$ (16,110)</u>	<u>\$ 280,490</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - RECORDER RECORDS IMPROVEMENT

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	75,000	75,000	58,935	(16,065)
Fines and forfeits	-	-	-	-
Interest	10,800	10,800	10,733	(67)
Other	-	-	-	-
Total revenues	85,800	85,800	69,668	(16,132)
Expenditures:				
Current:				
General government - administration	272,897	272,897	52,372	220,525
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	272,897	272,897	52,372	220,525
Excess (Deficiency) of Revenues Over (Under) Expenditures	(187,097)	(187,097)	17,296	204,393
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>\$ (187,097)</u>	<u>\$ (187,097)</u>	<u>\$ 17,296</u>	<u>\$ 204,393</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - CENTRAL BOOKING

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	120,000	120,000	103,951	(16,049)
Fines and forfeits	-	-	-	-
Interest	1,000	1,000	838	(162)
Other	-	-	-	-
Total revenues	121,000	121,000	104,789	(16,211)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	233,483	233,483	161,113	72,370
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	233,483	233,483	161,113	72,370
Excess (Deficiency) of Revenues Over (Under) Expenditures	(112,483)	(112,483)	(56,324)	56,159
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	112,483	112,483	56,324	(56,159)
Transfers out	-	-	-	-
Total other financing sources (uses)	112,483	112,483	56,324	(56,159)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - JUVENILE COURT RESTITUTION

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	3,500	3,500	5,755	2,255
Fines and forfeits	-	-	-	-
Interest	500	500	492	(8)
Other	-	-	-	-
Total revenues	4,000	4,000	6,247	2,247
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	13,700	13,700	3,313	10,387
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	13,700	13,700	3,313	10,387
Excess (Deficiency) of Revenues Over (Under) Expenditures	(9,700)	(9,700)	2,934	12,634
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	\$ (9,700)	\$ (9,700)	\$ 2,934	\$ 12,634

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

SCHEDULE 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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	8,000	8,000	7,859	(141)
Fines and forfeits	-	-	-	-
Interest	500	500	1,570	1,070
Other	-	-	-	-
Total revenues	8,500	8,500	9,429	929
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	36,130	36,130	-	36,130
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	36,130	36,130	-	36,130
Excess (Deficiency) of Revenues Over (Under) Expenditures	(27,630)	(27,630)	9,429	37,059
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	\$ (27,630)	\$ (27,630)	\$ 9,429	\$ 37,059

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - PROTHONOTARY AUTOMATION FEE

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	9,000	9,000	13,745	4,745
Fines and forfeits	-	-	-	-
Interest	6,000	6,000	6,007	7
Other	-	-	-	-
Total revenues	15,000	15,000	19,752	4,752
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	142,130	142,130	-	142,130
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	58,917	(58,917)
Debt service	-	-	-	-
Total expenditures	142,130	142,130	58,917	83,213
Excess (Deficiency) of Revenues Over (Under) Expenditures	(127,130)	(127,130)	(39,165)	87,965
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>\$ (127,130)</u>	<u>\$ (127,130)</u>	<u>\$ (39,165)</u>	<u>\$ 87,965</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - REGISTER AUTOMATION FEE

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	30,000	30,000	29,388	(612)
Fines and forfeits	-	-	-	-
Interest	10,000	10,000	11,146	1,146
Other	-	-	-	-
Total revenues	40,000	40,000	40,534	534
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	260,843	260,843	17,590	243,253
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	260,843	260,843	17,590	243,253
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220,843)	(220,843)	22,944	243,787
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>\$ (220,843)</u>	<u>\$ (220,843)</u>	<u>\$ 22,944</u>	<u>\$ 243,787</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - HIGHWAY BRIDGE IMPROVEMENT

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	300,000	300,000	241,299	(58,701)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	15,000	15,000	53,311	38,311
Other	-	-	582	582
Total revenues	315,000	315,000	295,192	(19,808)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	700,000	640,000	-	640,000
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	115,000	175,000	129,887	45,113
Debt service	-	-	-	-
Total expenditures	815,000	815,000	129,887	685,113
Excess (Deficiency) of Revenues Over (Under) Expenditures	(500,000)	(500,000)	165,305	665,305
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>\$ (500,000)</u>	<u>\$ (500,000)</u>	<u>\$ 165,305</u>	<u>\$ 665,305</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - LIQUID FUELS

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	102,015	102,015
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	5,000	5,000	28,363	23,363
Other	-	-	-	-
Total revenues	5,000	5,000	130,378	125,378
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	255,000	285,000	286	284,714
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	500,000	406,874	93,126
Debt service	-	-	-	-
Total expenditures	255,000	785,000	407,160	377,840
Excess (Deficiency) of Revenues Over (Under) Expenditures	(250,000)	(780,000)	(276,782)	503,218
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>\$ (250,000)</u>	<u>\$ (780,000)</u>	<u>\$ (276,782)</u>	<u>\$ 503,218</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - LIQUID FUELS TAX

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	240,000	240,000	259,390	19,390
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	300	300	1,747	1,447
Other	-	-	-	-
Total revenues	240,300	240,300	261,137	20,837
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	250,300	250,300	269,769	(19,469)
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	250,300	250,300	269,769	(19,469)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(10,000)	(10,000)	(8,632)	1,368
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	\$ -	\$ -	\$ (8,632)	\$ (8,632)

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - DOMESTIC RELATIONS

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	2,020,572	2,020,572	1,879,521	(141,051)
Charges for services	100	100	101	1
Fines and forfeits	-	-	-	-
Interest	100	100	4,237	4,137
Other	500	500	275	(225)
Total revenues	2,021,272	2,021,272	1,884,134	(137,138)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	3,107,096	3,107,456	2,770,657	336,799
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	3,107,096	3,107,456	2,770,657	336,799
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,085,824)	(1,086,184)	(886,523)	199,661
Other Financing Sources (Uses):				
Sale of capital assets	-	-	201	201
Leases (as lessee)	-	-	-	-
Transfers in	1,085,824	1,085,824	964,927	(120,897)
Transfers out	-	-	(119,094)	(119,094)
Total other financing sources (uses)	1,085,824	1,085,824	846,034	(239,790)
Net Change in Fund Balance	\$ -	\$ (360)	\$ (40,489)	\$ (40,129)

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

SCHEDULE 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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	4,090,251	4,420,068	4,314,399	(105,669)
Charges for services	637,324	457,967	503,009	45,042
Fines and forfeits	-	-	-	-
Interest	-	-	74,066	74,066
Other	7,500	10,000	7,672	(2,328)
Total revenues	4,735,075	4,888,035	4,899,146	11,111
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	4,891,480	4,998,382	4,840,941	157,441
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	6,430	23,287	12,320	10,967
Debt service	-	-	-	-
Total expenditures	4,897,910	5,021,669	4,853,261	168,408
Excess (Deficiency) of Revenues Over (Under) Expenditures	(162,835)	(133,634)	45,885	179,519
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	162,835	133,634	220,966	87,332
Transfers out	-	-	-	-
Total other financing sources (uses)	162,835	133,634	220,966	87,332
Net Change in Fund Balance	\$ -	\$ -	\$ 266,851	\$ 266,851

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - WASTE MANAGEMENT

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	221,000	221,000	164,786	(56,214)
Charges for services	206,000	206,000	219,414	13,414
Fines and forfeits	-	-	-	-
Interest	1,500	1,500	3,786	2,286
Other	-	-	-	-
Total revenues	428,500	428,500	387,986	(40,514)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	204,180	204,180	88,360	115,820
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	204,180	204,180	88,360	115,820
Excess (Deficiency) of Revenues Over (Under) Expenditures	224,320	224,320	299,626	75,306
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(224,320)	(224,320)	(299,626)	(75,306)
Total other financing sources (uses)	(224,320)	(224,320)	(299,626)	(75,306)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - RECREATION

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,585,440	1,594,042	187,623	(1,406,419)
Charges for services	110,000	110,000	77,974	(32,026)
Fines and forfeits	-	-	-	-
Interest	200	200	982	782
Other	500	500	-	(500)
Total revenues	1,696,140	1,704,742	266,579	(1,438,163)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	672,167	574,667	523,932	50,735
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	1,332,940	1,448,642	197,323	1,251,319
Debt service	-	-	-	-
Total expenditures	2,005,107	2,023,309	721,255	1,302,054
Excess (Deficiency) of Revenues Over (Under) Expenditures	(308,967)	(318,567)	(454,676)	(136,109)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	498,967	498,967	549,676	50,709
Transfers out	(190,000)	(190,000)	(95,000)	95,000
Total other financing sources (uses)	308,967	308,967	454,676	145,709
Net Change in Fund Balance	\$ -	\$ (9,600)	\$ -	\$ 9,600

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - HAZMAT

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	35,000	35,000	26,584	(8,416)
Charges for services	76,000	76,000	88,982	12,982
Fines and forfeits	-	-	-	-
Interest	3,500	3,500	6,532	3,032
Other	500	500	-	(500)
Total revenues	115,000	115,000	122,098	7,098
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	214,971	214,971	175,500	39,471
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	214,971	214,971	175,500	39,471
Excess (Deficiency) of Revenues Over (Under) Expenditures	(99,971)	(99,971)	(53,402)	46,569
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	99,971	99,971	53,402	(46,569)
Transfers out	-	-	-	-
Total other financing sources (uses)	99,971	99,971	53,402	(46,569)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - HEALTH CHOICES

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	935,894	935,894	871,363	(64,531)
Fines and forfeits	-	-	-	-
Interest	1,200	1,200	2,596	1,396
Other	-	-	-	-
Total revenues	937,094	937,094	873,959	(63,135)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	927,094	932,094	873,959	58,135
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	5,000	5,000	-	5,000
Debt service	-	-	-	-
Total expenditures	932,094	937,094	873,959	63,135
Excess (Deficiency) of Revenues Over (Under) Expenditures	5,000	-	-	-
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	\$ 5,000	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - MH/EI/ID

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,989,708	1,989,708	2,100,889	111,181
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	6,000	6,000	50,685	44,685
Other	4,000	4,000	5,507	1,507
Total revenues	1,999,708	1,999,708	2,157,081	157,373
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	2,219,708	2,219,708	2,368,945	(149,237)
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	2,219,708	2,219,708	2,368,945	(149,237)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220,000)	(220,000)	(211,864)	8,136
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	220,000	220,000	211,864	(8,136)
Transfers out	-	-	-	-
Total other financing sources (uses)	220,000	220,000	211,864	(8,136)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - DRUG & ALCOHOL

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	3,232,620	3,232,620	3,118,676	(113,944)
Charges for services	1,157,525	1,157,525	422,813	(734,712)
Fines and forfeits	-	-	-	-
Interest	18,000	18,000	14,889	(3,111)
Other	2,400	2,400	892	(1,508)
Total revenues	4,410,545	4,410,545	3,557,270	(853,275)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	4,598,881	4,598,881	3,714,569	884,312
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	5,000	5,000	-	5,000
Debt service	-	-	-	-
Total expenditures	4,603,881	4,603,881	3,714,569	889,312
Excess (Deficiency) of Revenues Over (Under) Expenditures	(193,336)	(193,336)	(157,299)	36,037
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	193,336	193,336	157,299	(36,037)
Transfers out	-	-	-	-
Total other financing sources (uses)	193,336	193,336	157,299	(36,037)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

SCHEDULE 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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	10,191,653	10,191,653	10,149,838	(41,815)
Charges for services	185,128	185,128	74,236	(110,892)
Fines and forfeits	-	-	-	-
Interest	60,000	60,000	151,478	91,478
Other	253,120	253,120	284,184	31,064
Total revenues	10,689,901	10,689,901	10,659,736	(30,165)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	10,909,901	10,909,901	10,873,969	35,932
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	10,909,901	10,909,901	10,873,969	35,932
Excess (Deficiency) of Revenues Over (Under) Expenditures	(220,000)	(220,000)	(214,233)	5,767
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	220,000	220,000	214,233	(5,767)
Transfers out	-	-	-	-
Total other financing sources (uses)	220,000	220,000	214,233	(5,767)
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

SCHEDULE 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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	498,582	498,582	520,320	21,738
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Total revenues	498,582	498,582	520,320	21,738
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	498,582	498,582	520,320	(21,738)
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	498,582	498,582	520,320	(21,738)
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

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

NONMAJOR SPECIAL REVENUE FUNDS - INDEPENDENT LIVING

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	604,439	604,439	560,612	(43,827)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	300	300	1,058	758
Other	-	-	-	-
Total revenues	604,739	604,739	561,670	(43,069)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	701,340	701,340	684,062	17,278
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	701,340	701,340	684,062	17,278
Excess (Deficiency) of Revenues Over (Under) Expenditures	(96,601)	(96,601)	(122,392)	(25,791)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	96,601	96,601	122,392	25,791
Transfers out	-	-	-	-
Total other financing sources (uses)	96,601	96,601	122,392	25,791
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - SHARED RIDE TRANSPORTATION

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	187,250	187,250	586,617	399,367
Charges for services	21,500	21,500	-	(21,500)
Fines and forfeits	-	-	-	-
Interest	5,600	5,600	-	(5,600)
Other	3,500	3,500	-	(3,500)
Total revenues	217,850	217,850	586,617	368,767
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	222,850	222,850	593,096	(370,246)
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	222,850	222,850	593,096	(370,246)
Excess (Deficiency) of Revenues Over (Under) Expenditures	(5,000)	(5,000)	(6,479)	(1,479)
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	5,000	5,000	6,479	1,479
Transfers out	-	-	-	-
Total other financing sources (uses)	5,000	5,000	6,479	1,479
Net Change in Fund Balance	\$ -	\$ -	\$ -	\$ -

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - MATP

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	1,914,662	1,914,662	2,059,713	145,051
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	3,000	3,000	17,652	14,652
Other	-	-	-	-
Total revenues	1,917,662	1,917,662	2,077,365	159,703
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	1,917,662	1,917,662	2,077,365	(159,703)
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	1,917,662	1,917,662	2,077,365	(159,703)
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

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

NONMAJOR SPECIAL REVENUE FUNDS - FOOD PROGRAM

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	190,000	190,000	452,314	262,314
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	50	50	2,340	2,290
Other	-	-	-	-
Total revenues	190,050	190,050	454,654	264,604
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	190,050	190,050	454,654	(264,604)
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	190,050	190,050	454,654	(264,604)
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

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

NONMAJOR SPECIAL REVENUE FUNDS - MULTIMODAL TRANSPORTATION

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	180,000	180,000	188,563	8,563
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	5,000	5,000	23,477	18,477
Other	-	-	-	-
Total revenues	185,000	185,000	212,040	27,040
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	711,000	711,000	226,459	484,541
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	20,000	20,000	-	20,000
Debt service	-	-	-	-
Total expenditures	731,000	731,000	226,459	504,541
Excess (Deficiency) of Revenues Over (Under) Expenditures	(546,000)	(546,000)	(14,419)	531,581
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>\$ (546,000)</u>	<u>\$ (546,000)</u>	<u>\$ (14,419)</u>	<u>\$ 531,581</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - LOCAL USE FEE

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	1,000,000	1,000,000	1,077,350	77,350
Fines and forfeits	-	-	-	-
Interest	80,000	80,000	405,193	325,193
Other	-	-	-	-
Total revenues	1,080,000	1,080,000	1,482,543	402,543
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	5,138,241	5,138,241	239,593	4,898,648
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	695,069	695,069	695,068	1
Total expenditures	5,833,310	5,833,310	934,661	4,898,649
Excess (Deficiency) of Revenues Over (Under) Expenditures	(4,753,310)	(4,753,310)	547,882	5,301,192
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(300,000)	(300,000)	-	300,000
Total other financing sources (uses)	(300,000)	(300,000)	-	300,000
Net Change in Fund Balance	<u>\$ (5,053,310)</u>	<u>\$ (5,053,310)</u>	<u>\$ 547,882</u>	<u>\$ 5,601,192</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

SCHEDULE 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, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	-	-
Fines and forfeits	18,000	18,000	35,275	17,275
Interest	420	420	1,573	1,153
Other	-	-	-	-
Total revenues	18,420	18,420	36,848	18,428
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	33,220	33,220	-	33,220
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	33,220	33,220	-	33,220
Excess (Deficiency) of Revenues Over (Under) Expenditures	(14,800)	(14,800)	36,848	51,648
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	\$ (14,800)	\$ (14,800)	\$ 36,848	\$ 51,648

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - EMERGENCY SHELTER RENOVATION

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	380,912	380,912	243,284	(137,628)
Charges for services	-	-	-	-
Fines and forfeits	-	-	-	-
Interest	-	-	-	-
Other	-	-	-	-
Total revenues	380,912	380,912	243,284	(137,628)
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	381,227	381,227	243,284	137,943
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	381,227	381,227	243,284	137,943
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

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

NONMAJOR SPECIAL REVENUE FUNDS - OFFENDER SUPERVISION

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	206,916	206,916	395,786	188,870
Fines and forfeits	-	-	-	-
Interest	45,000	45,000	41,290	(3,710)
Other	-	-	-	-
Total revenues	251,916	251,916	437,076	185,160
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	930,891	915,402	-	915,402
Public safety	-	-	-	-
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	930,891	915,402	-	915,402
Excess (Deficiency) of Revenues Over (Under) Expenditures	(678,975)	(663,486)	437,076	1,100,562
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	(365,339)	(380,828)	(589,456)	(208,628)
Total other financing sources (uses)	(365,339)	(380,828)	(589,456)	(208,628)
Net Change in Fund Balance	<u>\$ (1,044,314)</u>	<u>\$ (1,044,314)</u>	<u>\$ (152,380)</u>	<u>\$ 891,934</u>

See accompanying notes to financial statements.

COUNTY OF BUTLER, PENNSYLVANIA

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

NONMAJOR SPECIAL REVENUE FUNDS - INMATE WELFARE

FOR THE YEAR ENDED DECEMBER 31, 2024

	Budgeted Amounts			Variance with
	Original	Final	Actual	Final Budget
Revenues:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental	-	-	-	-
Charges for services	-	-	1,577,969	1,577,969
Fines and forfeits	-	-	-	-
Interest	-	-	69,926	69,926
Other	-	-	-	-
Total revenues	-	-	1,647,895	1,647,895
Expenditures:				
Current:				
General government - administration	-	-	-	-
General government - judicial	-	-	-	-
Public safety	-	-	812,201	(812,201)
Public works and enterprises	-	-	-	-
Human services	-	-	-	-
Culture and recreation	-	-	-	-
Conservation and economic development	-	-	-	-
Other	-	-	-	-
Capital projects	-	-	-	-
Debt service	-	-	-	-
Total expenditures	-	-	812,201	(812,201)
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	835,694	835,694
Other Financing Sources (Uses):				
Sale of capital assets	-	-	-	-
Leases (as lessee)	-	-	-	-
Transfers in	-	-	-	-
Transfers out	-	-	(338,274)	(338,274)
Total other financing sources (uses)	-	-	(338,274)	(338,274)
Net Change in Fund Balance	\$ -	\$ -	\$ 497,420	\$ 497,420

See accompanying notes to financial statements.

CUSTODIAL FUNDS

Custodial funds account for the activities of the elected officers (Clerk of Courts, District Justice 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, 2024

	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	\$ 211,811	\$ 27,097	\$ 110,340	\$ 5,548	\$ 765,249	\$ 1,980,421	\$ 2,406	\$ 365,705	\$ 355,038	\$ 51,289	\$ 3,874,904
Investments:											
Money markets	-	-	-	-	-	-	-	-	-	-	-
Bond mutual funds	-	-	-	-	-	-	-	-	-	-	-
International equity funds	-	-	-	-	-	-	-	-	-	-	-
Domestic equity funds	-	-	-	-	-	-	-	-	-	-	-
Equities	-	-	-	-	-	-	-	-	-	-	-
Accounts receivable - at estimated realizable value	-	-	-	-	-	-	-	-	37,104	-	37,104
Other	-	-	-	-	-	-	-	-	-	-	-
Total Assets	\$ 211,811	\$ 27,097	\$ 110,340	\$ 5,548	\$ 765,249	\$ 1,980,421	\$ 2,406	\$ 365,705	\$ 392,142	\$ 51,289	\$ 3,912,008
Liabilities											
Accounts payable	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 13,366	\$ -	\$ 13,366
Due to other governments	46,914	-	54,265	5,548	-	1,931,469	2,406	16,157	378,776	47,834	2,483,369
Escrow liability	164,897	27,097	56,075	-	-	48,952	-	349,548	-	3,455	650,024
Other unreconciled liability	-	-	-	-	765,249	-	-	-	-	-	765,249
Total Liabilities	211,811	27,097	110,340	5,548	765,249	1,980,421	2,406	365,705	392,142	51,289	3,912,008
Net Position											
Net Position Restricted for Fiduciary Funds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COUNTY OF BUTLER, PENNSYLVANIA

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION

ALL CUSTODIAL FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2024

	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	1,573,722	-	-	-	-	-	-	-	-	-	1,573,722
Commissary	-	131,471	-	-	-	-	-	-	-	-	131,471
District Courts	-	-	2,326,413	-	-	-	-	-	-	-	2,326,413
Domestic Relations	-	-	-	79,848	-	-	-	-	-	-	79,848
Prothonotary	-	-	-	-	829,175	-	-	-	-	-	829,175
Recorder of Deeds	-	-	-	-	-	15,816,719	-	-	-	-	15,816,719
Register of Wills	-	-	-	-	-	-	57,769	-	-	-	57,769
Sheriff	-	-	-	-	-	-	-	2,759,094	-	-	2,759,094
Tax Claim	-	-	-	-	-	-	-	-	5,464,746	-	5,464,746
Treasurer	-	-	-	-	-	-	-	-	-	253,752	253,752
Total receipts	1,573,722	131,471	2,326,413	79,848	829,175	15,816,719	57,769	2,759,094	5,464,746	253,752	29,292,709
Total additions	1,573,722	131,471	2,326,413	79,848	829,175	15,816,719	57,769	2,759,094	5,464,746	253,752	29,292,709
Deductions:											
Benefits and refunds paid to plan members and beneficiaries	-	-	-	-	-	-	-	-	-	-	-
Administrative expense	-	-	-	-	-	-	-	-	-	-	-
Fiduciary liability insurance	-	-	-	-	-	-	-	-	-	-	-
Disbursements:											
Payments to other governments	756,308	-	1,944,880	79,848	549,804	15,496,343	57,769	-	5,464,746	230,201	24,579,899
Escrow payments	817,414	131,471	237,637	-	279,371	320,376	-	2,759,094	-	23,551	4,568,914
Other disbursements	-	-	143,896	-	-	-	-	-	-	-	143,896
Total disbursements	1,573,722	131,471	2,326,413	79,848	829,175	15,816,719	57,769	2,759,094	5,464,746	253,752	29,292,709
Total deductions	1,573,722	131,471	2,326,413	79,848	829,175	15,816,719	57,769	2,759,094	5,464,746	253,752	29,292,709
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, 2024

		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	\$ 8,964	\$ 5,964	\$ 5,964
Election Integrity Grant	01020432 01290	726,551	726,551	756,050	29,499	29,499
Subtotal		729,551	729,551	765,014	35,463	35,463
<u>Assessment</u>						
Assessment	01060441 04001	120,000	120,000	138,320	18,320	18,320
Act 1 Homestead	01065441 04001	3,800	3,800	2,756	(1,044)	(1,044)
Subtotal		123,800	123,800	141,076	17,276	17,276
<u>Mapping</u>						
Maps/Mapping Department	01070441 04002	10,000	10,000	17,861	7,861	7,861
Copies	01070441 04039	500	500	319	(181)	(181)
Subtotal		10,500	10,500	18,180	7,680	7,680
<u>Tax Collectors</u>						
Current Real Estate - General	01080411 03000	42,632,710	42,632,710	42,983,282	350,572	350,572
Current Real Estate - BC3	01080411 03001	5,673,320	5,673,320	5,720,054	46,734	46,734
Current Real Estate - Debt Service	01080411 03002	5,094,703	5,094,703	5,137,334	42,631	42,631
Subtotal		53,400,733	53,400,733	53,840,670	439,937	439,937
<u>Payment in Lieu of Taxes</u>						
Public Utility Act	01081432 01004	50,150	50,150	52,840	2,690	2,690
Payment in Lieu of Taxes	01081432 01005	215,000	215,000	225,955	10,955	10,955
State Game Lands	01081432 01006	13,103	13,103	45,860	32,757	32,757
State Equalization	01081432 01007	1,000	1,000	1,587	587	587
Subtotal		279,253	279,253	326,242	46,989	46,989
<u>Tax Claim</u>						
Tax Claim Bureau	01100441 04004	42,000	42,000	50,745	8,745	8,745
Registration Fee	01100441 04207	2,000	2,000	1,980	(20)	(20)
Subtotal		44,000	44,000	52,725	8,725	8,725

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, 2024

(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	3,350	350	350
Small Games of Chance	01110420 04011	30,000	30,000	36,265	6,265	6,265
Bureau of Dog Law Enforcement	01110432 01008	12,000	12,000	5,819	(6,181)	(6,181)
Treasurer - Commissions	01110441 04008	24,000	24,000	26,037	2,037	2,037
NSF Fee	01110441 04012	140	140	175	35	35
License Administration	01110441 04056	10,500	10,500	9,342	(1,158)	(1,158)
Tax Certification Letter Fee	01110441 04169	1,000	1,000	3,767	2,767	2,767
Tax Card Duplicates	01110441 04199	1,200	1,200	661	(539)	(539)
Tax Card Fee	01110441 04208	5,394	5,394	5,346	(48)	(48)
Subtotal		87,234	87,234	90,762	3,528	3,528
Recorder of Deeds						
Recorder - Fees	01150441 04013	475,000	475,000	486,877	11,877	11,877
Recorder - Commissions	01150441 04014	375,000	375,000	442,145	67,145	67,145
Recorder - Copy Fees	01150441 04015	8,000	8,000	9,208	1,208	1,208
Recorder - UCC Fees	01150441 04018	25,000	25,000	35,150	10,150	10,150
Interest	01150461 06000	25,000	25,000	8,685	(16,315)	(16,315)
Subtotal		908,000	908,000	982,065	74,065	74,065
Planning						
SWPAC - PennDOT Grant	01190432 01011	17,252	17,252	17,252	-	-
Subdivision Land Development	01190441 04024	35,000	35,000	41,340	6,340	6,340
Subtotal		52,252	52,252	58,592	6,340	6,340
Car Pool						
Car Pool Refunds	0125094 07004	-	-	539	539	539
Subtotal		-	-	539	539	539
Mailroom						
Printing and Mailing	01240441 04033	36,000	36,000	34,889	(1,111)	(1,111)
Subtotal		36,000	36,000	34,889	(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, 2024

(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	331,288	31,288	31,288
Act 24 Guardianship	01270432 01022	25,000	25,000	37,400	12,400	12,400
Court Transcript Revenue	01270442 04194	15,000	15,000	21,968	6,968	6,968
Miscellaneous Revenue (CIAB)	01270469 05000	-	-	-	-	-
Subtotal		340,000	340,000	390,656	50,656	50,656
<u>Custody Conciliator</u>						
Custody Hearing Fees	01271442 04037	50,000	50,000	56,130	6,130	6,130
Genetic Testing	01271594 07005	-	-	740	740	740
Subtotal		50,000	50,000	56,870	6,870	6,870
<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	55,000	55,000	59,957	4,957	4,957
MDJ - Cranberry	01285442 04044	80,000	80,000	62,428	(17,572)	(17,572)
MDJ - Saxonburg	01290442 04045	55,000	55,000	64,966	9,966	9,966
MDJ - Chicora	01300442 04046	56,000	56,000	66,272	10,272	10,272
MDJ - Butler Township	01310442 04047	47,000	47,000	53,830	6,830	6,830
MDJ - Butler City	01315442 04048	85,000	85,000	81,838	(3,162)	(3,162)
MDJ - Slippery Rock	01320442 04049	80,000	80,000	75,014	(4,986)	(4,986)
Subtotal		458,000	458,000	464,305	6,305	6,305
<u>Law Library</u>						
	01330442 04051	-	-	208	208	208
Subtotal		-	-	208	208	208

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Clerk of Courts</u>						
Administration Collection	01340442 04056	2,000	2,000	1,353	(647)	(647)
Electronic Monitoring	01340442 04059	100	100	47	(53)	(53)
Overpayment/Underpayment	01340442 04171	-	-	14	14	14
DUI Fines	01340450 04055	65,000	65,000	62,487	(2,513)	(2,513)
Costs/Fines/Fees	01340450 04057	590,000	590,000	571,408	(18,592)	(18,592)
Community Service Fees	01340450 04060	5,000	5,000	4,531	(469)	(469)
Expungement Filing Fees	01340450 04195	1,900	1,900	2,079	179	179
Interest	01340461 06000	1,000	1,000	1,353	353	353
Subtotal		665,000	665,000	643,272	(21,728)	(21,728)
<u>Coroner</u>						
Vital Statistics	01350432 01208	15,000	15,000	171,092	156,092	156,092
Coroner - Fees	01350442 04062	65,000	65,000	63,300	(1,700)	(1,700)
Subtotal		80,000	80,000	234,392	154,392	154,392
<u>District Attorney</u>						
District Attorney Reimbursement	01360432 01200	128,000	128,000	137,472	9,472	9,472
District Attorney - Fees	01360442 04063	15,000	15,000	8,430	(6,570)	(6,570)
Investigative Fund	01360442 07007	500	500	224	(276)	(276)
Expungement Filing Fee	01360450 04196	2,000	2,000	2,079	79	79
Forfeited Property	01360452 07006	75,000	75,000	67,900	(7,100)	(7,100)
Forfeitures (Sex Crimes)	01360452 07039	5,000	5,000	-	(5,000)	(5,000)
DUI Sobriety Checkpoint	01360452 07040	-	-	1,956	1,956	1,956
DUI Checkpoint Grant	01364432 20616	27,000	30,200	30,113	3,113	(87)
DUI Checkpoint Grant	01364432 20600	48,000	55,600	55,566	7,566	(34)
VOICE - STOP Grant	01368432 16588	62,500	62,500	62,500	-	-
Subtotal		363,000	373,800	366,240	3,240	(7,560)
<u>Prothonotary</u>						
Prothonotary - Commissions	01370442 04065	4,000	4,000	4,780	780	780
Prothonotary - Fees	01370442 04066	375,000	375,000	452,057	77,057	77,057
Subtotal		379,000	379,000	456,837	77,837	77,837

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, 2024

(Continued)

			Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
			Original	Final			
<u>Revenues: (Continued)</u>							
<u>Register of Wills</u>							
Register - Commissions	01380442 04069		125,000	125,000	158,771	33,771	33,771
Register - Fees	01380442 04071		350,000	350,000	418,501	68,501	68,501
Orphan's Court Fees	01380442 04075		80,000	80,000	79,474	(526)	(526)
Counseling Fees	01380442 04076		250	250	225	(25)	(25)
Counseling Interest	01380461 06004		1,100	1,100	1,134	34	34
Subtotal			556,350	556,350	658,105	101,755	101,755
<u>Sheriff</u>							
Sheriff - Fees	01390442 04077		360,000	360,000	422,452	62,452	62,452
Sheriff - Intergovernmental Revenue	01390442 04209		3,000	3,000	8,545	5,545	5,545
DRO Reimbursements	01390442 07008		5,000	5,000	967	(4,033)	(4,033)
Federal Transports Revenue	01390442 07035		200,000	200,000	142,662	(57,338)	(57,338)
Interest	01390461 06000		12,000	12,000	30,543	18,543	18,543
Donations - Canine Care	01390467 07002		1,000	1,000	11,815	10,815	10,815
Donations - Retired Canine Care	01390467 7002A		750	750	542	(208)	(208)
Donations - Veterans Response	01390467 7002B		-	-	579	579	579
Subtotal			581,750	581,750	618,105	36,355	36,355
<u>Prison</u>							
Work Release	01402444 04078		-	-	910	910	910
Housing	01402444 04079		6,500,000	6,500,000	6,512,091	12,091	12,091
Medical Visits	01402444 04080		10,000	10,000	3,417	(6,583)	(6,583)
Social Security	01402444 04167		15,000	15,000	22,400	7,400	7,400
Booking Fee	01402444 04182		35,000	35,000	24,873	(10,127)	(10,127)
Misconduct Hearings	01402444 04185		750	750	1,118	368	368
Subtotal			6,560,750	6,560,750	6,564,809	4,059	4,059

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, 2024

(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	-	(130,000)	(130,000)
Adult Probation - Grant-In-Aid	01410432	01033	110,000	110,000	147,913	37,913	37,913
Electronic Monitor Fees	01410444	04082	125,000	125,000	67,568	(57,432)	(57,432)
SCRAM Fees	01410444	04158	25,000	25,000	26,722	1,722	1,722
CRN Assessment Fees	01410444	04205	70,000	70,000	49,945	(20,055)	(20,055)
Subtotal			460,000	460,000	292,148	(167,852)	(167,852)
<u>Drug Screening</u>							
Drug Screening	01412444	04084	800	800	267	(533)	(533)
Subtotal			800	800	267	(533)	(533)
<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	(9,248)	(17,248)	(17,248)
Subtotal			270,832	270,832	254,551	(16,281)	(16,281)
<u>Emergency Management Agency</u>							
Emergency Management	01440432	97042	101,563	101,563	(41,010)	(142,573)	(142,573)
Homeland Security	01441432	97067	-	-	17,539	17,539	17,539
Subtotal			101,563	101,563	(23,471)	(125,034)	(125,034)

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, 2024

(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	7,327	350	350
Subtotal			6,977	6,977	7,327	350	350
<u>Parks and Recreation</u>							
Shelter Reservations	01510447	04096	43,000	43,000	45,240	2,240	2,240
Diamond Park Permit	01510447	04201	1,000	1,000	1,519	519	519
Alameda Park Permit	01510447	04202	500	500	175	(325)	(325)
Subtotal			44,500	44,500	46,934	2,434	2,434
<u>Parks and Recreation - Pool</u>							
Concessions	01520447	04097	46,000	46,000	43,010	(2,990)	(2,990)
Pool Rental/Locker Income	01520447	04098	8,000	8,000	7,343	(657)	(657)
Swim Team	01520447	04099	-	-	38	38	38
Pool Admissions	01520447	04100	110,000	110,000	123,685	13,685	13,685
Swim Lessons	01520447	04101	15,000	15,000	8,080	(6,920)	(6,920)
Pool Passes	01520447	04102	35,000	35,000	55,455	20,455	20,455
Pool Program Fees	01520447	04166	3,500	3,500	430	(3,070)	(3,070)
Miscellaneous Revenue	01520447	05000	500	500	502	2	2
Overage/Shortage	01520447	05003	-	-	37	37	37
Subtotal			218,000	218,000	238,580	20,580	20,580
<u>Interest</u>							
Interest	01610461	06000	1,300,000	1,300,000	1,651,264	351,264	351,264
Subtotal			1,300,000	1,300,000	1,651,264	351,264	351,264

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Miscellaneous</u>						
Land Use Allowance	01640462 04118	3,255	3,255	3,255	-	-
Building and Equipment Allowance	01640462 04119	572,827	572,827	583,914	11,087	11,087
DUI Match	01640446 04133	-	-	-	-	-
Marcellus Shale Royalties	01640462 04188	42,000	42,000	101,078	59,078	59,078
Donations	01640467 07002	1,000	1,000	445	(555)	(555)
Miscellaneous Revenue	01640469 05000	3,000	3,000	2,345	(655)	(655)
Parking Fees	01640469 05009	11,400	11,400	11,400	-	-
Cost Allocation Plan	01640594 07017	1,000,000	1,000,000	1,563,190	563,190	563,190
Miscellaneous Refund	01640594 07028	-	-	1,439	1,439	1,439
Subtotal		1,633,482	1,633,482	2,267,066	633,584	633,584
<u>Other Financing Sources - Leases</u>						
Other Financing Sourace - Leases	01661590 04289	-	-	-	-	-
Subtotal		-	-	-	-	-
<u>Transfers</u>						
Transfer from Marcellus Shale	01013592 09037	43,750	43,750	57,976	14,226	14,226
Transfer from C.R.B.G.	01019592 09041	-	-	3,001,048	3,001,048	3,001,048
Transfer from Opioid Abatement	01402592 09044	200,000	250,000	181,541	(18,459)	(68,459)
Transfer from Hotel Tax	01082592 09002	115,333	115,333	119,763	4,430	4,430
Transfer from Tax Claim	01100592 09003	1,660,000	1,660,000	1,873,131	213,131	213,131
Transfer from Affordable Housing	01151592 09017	25,000	25,000	21,118	(3,882)	(3,882)
Transfer from Waste Management	01200592 09006	224,320	224,320	299,626	75,306	75,306
Transfer from Inmate Welfare	01402592 09043	176,861	776,861	338,274	161,413	(438,587)
Trasnfer from Offender Supervision	01410592 09040	350,483	365,972	572,487	222,004	206,515
Transfer from GF Grant Fund	01402592 09045	-	100,000	111,468	111,468	11,468
Subtotal		2,795,747	3,561,236	6,576,432	3,780,685	3,015,196
<u>Prior Year</u>						
Prior Year Fund Balance Carryover	01000400 00000	6,148,716	6,148,716	-	(6,148,716)	(6,148,716)
Subtotal		6,148,716	6,148,716	-	(6,148,716)	(6,148,716)
Grand Total General Fund Revenues		\$ 78,686,290	\$ 79,462,579	\$ 78,075,651	\$ (610,639)	\$ (1,386,928)

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, 2024

(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:	\$ 78,686,290	\$ 79,462,579	\$ 78,075,651	\$ (610,639)	\$ (1,386,928)
Operating Reserve	40,000	40,000	48,967	8,967	8,967
Workers' Compensation	44,000	44,000	63,223	19,223	19,223
Tax Claim	1,770,000	1,770,000	1,984,095	214,095	214,095
Agricultural Conservation	106,250	106,250	190,130	83,880	83,880
Less: Prior Year Fund Balance Carryover:					
General Fund	6,148,716	6,148,716	-	(6,148,716)	(6,148,716)
Less: Elimination of Interfund Transfers:					
Tax Claim	1,660,000	1,660,000	1,873,131	213,131	213,131
Grand Total As Reported on page III-8	\$ 72,837,824	\$ 73,614,113	\$ 78,488,935	\$ 5,651,111	\$ 4,874,822

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, 2024

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures:</u>						
<u>Commissioners</u>						
Department Head Salary	010106 0100	\$ 298,018	\$ 298,018	\$ 298,017	\$ 1	\$ 1
Staff Salary	010106 0300	415,887	415,887	397,294	18,593	18,593
Social Security	010106 0802	54,615	54,615	51,807	2,808	2,808
Retirement	010106 0804	139,045	139,045	131,181	7,864	7,864
Medical/Rx/Dental	010106 0807	167,712	176,167	175,214	(7,502)	953
Vision/Life Insurance	010106 0809	2,433	2,433	2,336	97	97
Contracted Services	010107 1000	20,000	20,000	20,000	-	-
Contracted Services - RTK	010107 0008	15,000	15,000	135	14,865	14,865
Advertising	010107 2700	5,000	5,000	2,151	2,849	2,849
Materials and Supplies	010107 3000	4,000	4,000	6,300	(2,300)	(2,300)
Travel and Transportation	010107 4100	10,000	10,000	14,824	(4,824)	(4,824)
Equipment Maintenance and Rental	010107 4500	8,600	8,600	6,143	2,457	2,457
Association Dues	010107 6100	35,000	35,000	32,330	2,670	2,670
Other Miscellaneous Costs	010107 8004	5,000	5,000	18,704	(13,704)	(13,704)
Subtotal		1,180,310	1,188,765	1,156,436	23,874	32,329
<u>Election Bureau</u>						
Department Head Salary	010206 0100	66,661	66,661	66,283	378	378
Staff Salary	010206 0300	288,624	288,624	294,164	(5,540)	(5,540)
Overtime	010206 0399	20,000	20,000	31,254	(11,254)	(11,254)
Social Security	010206 0802	28,708	28,708	29,042	(334)	(334)
Retirement	010206 0804	69,524	69,524	69,173	351	351
Medical/Rx/Dental	010206 0807	61,595	62,798	74,680	(13,085)	(11,882)
Vision/Life Insurance	010206 0809	1,290	1,290	1,437	(147)	(147)
Postage	010207 2500	1,100	1,100	1,220	(120)	(120)
Advertising	010207 2700	500	500	-	500	500
Materials and Supplies	010207 3000	16,000	16,000	10,873	5,127	5,127
Training and Staff Development	010207 4000	4,000	13,875	13,547	(9,547)	328
Travel and Transportation	010207 4100	2,500	2,500	2,213	287	287
Rentals/Leases	010207 4500	12,500	12,500	11,635	865	865
Association Dues	010207 6100	500	500	275	225	225
Subtotal		573,502	584,580	605,796	(32,294)	(21,216)

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Election Return Board</u>						
Election Official Salaries	010216 0100	250,000	289,000	290,863	(40,863)	(1,863)
Return Board Salary	010216 0301	1,000	1,000	937	63	63
Contracted Services	010217 1000	80,000	70,125	49,871	30,129	20,254
Rent/Occupancy Costs	010217 2200	6,400	6,400	5,250	1,150	1,150
Telephone	010217 2400	1,500	1,500	1,299	201	201
Printing	010217 2600	35,000	35,000	80,397	(45,397)	(45,397)
Printing Ballots	010217 2601	80,000	80,000	74,685	5,315	5,315
Advertising	010217 2700	4,000	4,000	570	3,430	3,430
Materials and Supplies	010217 3000	60,000	54,116	32,776	27,224	21,340
Training & Staff Development	010217 4000	12,000	12,000	5,820	6,180	6,180
Travel & Transportation	010217 4100	15,000	15,000	16,527	(1,527)	(1,527)
Equipment Maintenance & Rental	010217 4500	132,850	132,850	134,561	(1,711)	(1,711)
Subtotal		677,750	700,991	693,556	(15,806)	7,435
<u>Election Day Workers</u>						
Staff Salary	010236 0300	15,000	15,000	23,618	(8,618)	(8,618)
Overtime	010236 0399	2,000	2,000	2,365	(365)	(365)
Social Security	010236 0802	1,301	1,301	1,927	(626)	(626)
Medical/Rx/Dental	010236 0807	5,000	5,000	5,859	(859)	(859)
Vision/Life Insurance	010236 0809	100	100	100	-	-
Subtotal		23,401	23,401	33,869	(10,468)	(10,468)

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, 2024

(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	91,976	91,976	91,976	-	-
Solicitor Salary	010306 0200	6,000	6,000	-	6,000	6,000
Staff Salaries	010306 0300	589,250	589,250	584,311	4,939	4,939
Social Security	010306 0802	52,343	52,343	50,898	1,445	1,445
Retirement	010306 0804	126,148	126,148	128,799	(2,651)	(2,651)
Medical/Rx/Dental	010306 0807	99,208	102,183	93,517	5,691	8,666
Vision/Life Insurance	010306 0809	1,983	1,983	1,910	73	73
Contracted Services	010307 1000	10,000	10,000	1,120	8,880	8,880
Audit Contracts	010307 1001	40,000	40,000	46,456	(6,456)	(6,456)
Advertising	010307 2700	1,500	1,500	1,500	-	-
Materials and Supplies	010307 3000	4,000	4,000	5,057	(1,057)	(1,057)
Training and Staff Development	010307 4000	8,390	8,390	1,572	6,818	6,818
Equipment Maintenance and Rental	010307 4500	5,220	5,220	3,422	1,798	1,798
Association Dues	010307 6100	2,075	2,075	2,030	45	45
Subtotal		1,038,093	1,041,068	1,012,568	25,525	28,500
<u>Single Audit</u>						
Single Audit	010407 1002	88,000	88,000	88,578	(578)	(578)
Subtotal		88,000	88,000	88,578	(578)	(578)
<u>Budget</u>						
Staff Salary	010506 0300	170,362	170,362	171,954	(1,592)	(1,592)
Social Security	010506 0802	13,033	13,033	12,970	63	63
Retirement	010506 0804	34,073	34,073	33,528	545	545
Medical/Rx/Dental	010506 0807	29,309	30,560	27,825	1,484	2,735
Vision/Life Insurance	010506 0809	450	450	450	-	-
Materials and Supplies	010507 3000	200	200	55	145	145
Travel and Transportation	010507 4100	200	200	616	(416)	(416)
Equipment Maintenance and Rental	010507 4500	720	720	720	-	-
Subtotal		248,347	249,598	248,118	229	1,480

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, 2024

(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	46,276	46,276	46,541	(265)	(265)
Staff Salaries	010606 0300	443,245	443,245	448,930	(5,685)	(5,685)
Social Security	010606 0802	37,448	37,448	36,290	1,158	1,158
Uniform Benefits	010606 0803	800	800	800	-	-
Retirement	010606 0804	97,903	97,903	91,744	6,159	6,159
Medical/Rx/Dental	010606 0807	172,915	185,164	173,794	(879)	11,370
Vision/Life Insurance	010606 0809	2,477	2,477	2,345	132	132
Contracted Services	010607 1000	150,000	150,000	85,584	64,416	64,416
Contracted Appraisals	010607 1003	30,000	30,000	15,900	14,100	14,100
Appeal Board	010607 1013	6,000	6,000	3,150	2,850	2,850
Materials and Supplies	010607 3000	20,000	15,165	8,750	11,250	6,415
Training and Staff Development	010607 4000	10,000	10,000	3,060	6,940	6,940
Travel and Transportation	010607 4100	12,000	12,000	7,140	4,860	4,860
Equipment Maintenance and Rental	010607 4500	185,000	185,000	175,457	9,543	9,543
Association Dues	010607 6100	2,000	2,000	675	1,325	1,325
Subtotal		1,216,064	1,223,478	1,100,160	115,904	123,318
<u>Homestead</u>						
Postage	010657 2500	2,400	2,400	2,228	172	172
Materials and Supplies	010657 3000	1,400	1,400	1,068	332	332
Subtotal		3,800	3,800	3,296	504	504

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, 2024

(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	63,002	63,002	60,072	2,930	2,930
Staff Salary	010706 0300	150,466	150,466	150,249	217	217
Social Security	010706 0802	16,330	16,330	15,731	599	599
Retirement	010706 0804	42,693	42,693	40,835	1,858	1,858
Medical/Rx/Dental	010706 0807	36,538	39,039	39,264	(2,726)	(225)
Vision/Life Insurance	010706 0809	630	630	761	(131)	(131)
Materials and Supplies	010707 3000	2,500	2,500	930	1,570	1,570
Training and Staff Development	010707 4000	3,000	3,000	80	2,920	2,920
Travel and Transportation	010707 4100	500	500	68	432	432
Equipment Maintenance and Rental	010707 4500	20,000	20,000	20,193	(193)	(193)
Association Dues	010707 6100	300	300	200	100	100
Subtotal		335,959	338,460	328,383	7,576	10,077
<u>Tax Collectors</u>						
Tax Collector Commissions	010806 0344	340,000	340,000	340,005	(5)	(5)
Social Security	010806 0802	26,010	26,010	26,010	-	-
Postage	010807 2500	2,500	2,500	2,812	(312)	(312)
Subtotal		368,510	368,510	368,827	(317)	(317)

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Tax Claim</u>						
Department Head Salary	011006 0100	46,276	46,276	46,541	(265)	(265)
Staff Salary	011006 0300	80,808	80,808	64,554	16,254	16,254
Social Security	011006 0802	9,722	9,722	8,279	1,443	1,443
Retirement	011006 0804	25,417	25,417	23,566	1,851	1,851
Medical/Rx/Dental	011006 0807	17,597	18,043	15,216	2,381	2,827
Vision/Life Insurance	011006 0809	585	585	327	258	258
Advertising	011007 2700	90,000	90,000	64,308	25,692	25,692
Materials and Supplies	011007 3000	2,000	2,000	770	1,230	1,230
Training and Staff Development	011007 4000	500	500	-	500	500
Travel and Transportation	011007 4100	1,000	1,000	1,070	(70)	(70)
Equipment Maintenance and Rental	011007 4500	20,000	20,000	15,521	4,479	4,479
Title Searches	011007 5000	5,000	5,000	2,260	2,740	2,740
Judicial Sale	011007 5200	25,000	25,000	11,539	13,461	13,461
Association Dues	011007 6100	250	250	200	50	50
Subtotal		324,155	324,601	254,151	70,004	70,450
<u>Treasurer</u>						
Department Head Salary	011106 0100	91,977	91,977	91,976	1	1
Solicitor Salary	011106 0200	6,000	6,000	6,000	-	-
Staff Salary	011106 0300	301,314	301,314	282,365	18,949	18,949
Social Security	011106 0802	30,087	30,087	27,879	2,208	2,208
Retirement	011106 0804	78,658	78,658	73,760	4,898	4,898
Medical/Rx/Dental	011106 0807	119,993	126,320	108,943	11,050	17,377
Vision/Life Insurance	011106 0809	1,622	1,622	1,403	219	219
Contracted Services	011107 1000	9,250	9,250	4,625	4,625	4,625
Dog Law Enforcement Costs	011107 2500	12,000	12,000	5,819	6,181	6,181
License Administration Expended	011107 2501	11,000	11,000	9,342	1,658	1,658
Materials and Supplies	011107 3000	2,000	2,000	1,749	251	251
Training and Staff Development	011107 4000	1,200	1,200	700	500	500
Travel and Transportation	011107 4100	2,100	2,100	173	1,927	1,927
Equipment Maintenance and Rental	011107 4500	3,000	3,000	2,223	777	777
Association Dues	011107 6100	1,395	1,395	1,245	150	150
Credit Card Costs	011107 8010	-	-	15	(15)	(15)
Subtotal		671,596	677,923	618,217	53,379	59,706

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, 2024

(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	83,437	83,437	83,646	(209)	(209)
Social Security	011206 0802	6,383	6,383	6,214	169	169
Staff Salary	011206 0300	-	-	-	-	-
Retirement	011206 0804	16,687	16,687	16,363	324	324
Medical/Rx/Dental	011206 0807	21,606	22,638	22,638	(1,032)	-
Vision/Life Insurance	011206 0809	271	271	270	1	1
Materials and Supplies	011207 3000	1,000	1,000	1,161	(161)	(161)
Travel and Transportation	011207 4100	3,000	3,000	265	2,735	2,735
Equipment Maintenance and Rental	011207 4500	720	720	720	-	-
Association Dues	011207 6100	250	250	29	221	221
Subtotal		133,354	134,386	131,306	2,048	3,080
<u>Solicitor</u>						
Medical/Rx/Dental	011306 0807	-	-	(94)	94	94
Vision/Life Insurance	011306 0809	-	-	(18)	18	18
Contracted Services	011307 1000	140,004	140,004	146,987	(6,983)	(6,983)
Materials and Supplies	011307 3000	2,000	2,000	398	1,602	1,602
Travel and Transportation	011307 4100	2,000	2,000	308	1,692	1,692
Filing Fees	011307 5001	500	500	-	500	500
Subtotal		144,504	144,504	147,581	(3,077)	(3,077)
<u>Unanticipated Legal</u>						
Unanticipated Legal - General	011357 8005	50,000	50,000	99,477	(49,477)	(49,477)
Unanticipated Legal - Prison	011357 8065	50,000	50,000	29,774	20,226	20,226
Subtotal		100,000	100,000	129,251	(29,251)	(29,251)

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Public Defender</u>						
Department Head Salary	011406 0100	122,174	122,174	123,360	(1,186)	(1,186)
Staff Salary	011406 0300	734,735	734,735	726,593	8,142	8,142
Social Security	011406 0802	65,554	65,554	63,401	2,153	2,153
Retirement	011406 0804	162,325	162,325	162,545	(220)	(220)
Medical/Rx/Dental	011406 0807	138,306	143,982	149,247	(10,941)	(5,265)
Vision/Life Insurance	011406 0809	1,643	1,643	1,726	(83)	(83)
Materials and Supplies	011407 3000	32,000	32,000	22,267	9,733	9,733
Travel and Training	011407 4100	14,000	14,000	9,269	4,731	4,731
Equipment Maintenance and Rental	011407 4500	9,720	9,720	2,111	7,609	7,609
Association Dues	011407 6100	4,000	4,000	3,725	275	275
Costs of Defense	011407 8056	65,000	65,000	4,744	60,256	60,256
Subtotal		1,349,457	1,355,133	1,268,988	80,469	86,145
<u>Recorder of Deeds</u>						
Department Head Salary	011506 0100	91,977	91,977	91,976	1	1
Solicitor Salary	011506 0200	6,000	6,000	4,500	1,500	1,500
Staff Salary	011506 0300	231,188	231,188	147,105	84,083	84,083
Overtime	011506 0399	-	-	4,399	(4,399)	(4,399)
Social Security	011506 0802	24,721	24,721	17,922	6,799	6,799
Retirement	011506 0804	64,633	64,633	53,479	11,154	11,154
Medical/Rx/Dental	011506 0807	114,025	117,372	55,301	58,724	62,071
Vision/Life Insurance	011506 0809	1,801	1,801	899	902	902
Materials and Supplies	011507 3000	4,500	4,585	1,810	2,690	2,775
Microfilming	011507 3103	-	-	2,826	(2,826)	(2,826)
Training and Staff Development	011507 4000	1,000	1,000	-	1,000	1,000
Travel and Transportation	011507 4100	500	500	62	438	438
Equipment Maintenance and Rental	011507 4500	6,500	6,500	5,250	1,250	1,250
Association Dues	011507 6100	260	260	1,010	(750)	(750)
Subtotal		547,105	550,537	386,539	160,566	163,998

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Personnel</u>						
Department Head Salary	011606 0100	109,028	109,028	108,923	105	105
Staff Salary	011606 0300	277,087	277,087	282,058	(4,971)	(4,971)
Social Security	011606 0802	29,538	29,538	29,262	276	276
Retirement	011606 0804	77,223	77,223	77,384	(161)	(161)
Medical/Rx/Dental	011606 0807	66,425	70,012	71,856	(5,431)	(1,844)
Vision/Life Insurance	011606 0809	1,366	1,366	1,342	24	24
Contracted Services	011607 1000	50,000	50,000	54,650	(4,650)	(4,650)
Union Negotiations	011607 1016	40,000	40,000	47,783	(7,783)	(7,783)
Materials and Supplies	011607 3000	3,000	3,360	1,359	1,641	2,001
Training and Staff Development	011607 4000	6,000	6,000	4,140	1,860	1,860
Travel and Transportation	011607 4100	2,000	2,000	807	1,193	1,193
Equipment Maintenance and Rental	011607 4500	4,420	4,420	2,779	1,641	1,641
Subtotal		666,087	670,034	682,343	(16,256)	(12,309)
<u>Employee Benefits</u>						
Education	0116267 0814	5,000	5,000	6,000	(1,000)	(1,000)
Cobra Health Benefits	0116267 0808	-	-	46	(46)	(46)
HRA Benefits	0116267 0826	425,000	95,210	-	425,000	95,210
Miscellaneous Healthcare	0116267 0845	-	-	8,920	(8,920)	(8,920)
Subtotal		430,000	100,210	14,966	415,034	85,244

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, 2024

(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	(25,000)	(25,000)	(63,198)	38,198	38,198
Administrative Costs	0116364 8601	5,000	5,000	1,490	3,510	3,510
Advisor Fees	0116364 8602	3,200	3,200	3,221	(21)	(21)
Claims	0116364 8603	100,000	100,000	104,143	(4,143)	(4,143)
Excess Insurance	0116364 8604	93,000	93,000	96,256	(3,256)	(3,256)
Miscellaneous	0116364 8605	500	500	572	(72)	(72)
Subtotal		176,700	176,700	142,484	34,216	34,216
<u>Central Phone</u>						
Telephone	011707 2400	125,000	175,000	151,511	(26,511)	23,489
Subtotal		125,000	175,000	151,511	(26,511)	23,489
<u>Information Technology</u>						
Department Head Salary	011806 0100	106,588	106,588	107,795	(1,207)	(1,207)
Staff Salary	011806 0300	474,876	474,876	482,422	(7,546)	(7,546)
Overtime	011806 0399	-	-	515	(515)	(515)
Social Security	011806 0802	44,483	44,483	44,414	69	69
Retirement	011806 0804	111,294	111,294	113,232	(1,938)	(1,938)
Medical/Rx/Dental	011806 0807	98,007	102,587	102,083	(4,076)	504
Vision/Life Insurance	011806 0809	1,708	1,708	1,688	20	20
Contracted Services	011807 1000	35,000	35,000	20,486	14,514	14,514
Telephone	011807 2400	600	600	569	31	31
Materials and Supplies	011807 3000	15,000	15,000	14,662	338	338
Training and Staff Development	011807 4000	5,500	5,500	5,180	320	320
Travel and Transportation	011807 4100	1,000	1,000	119	881	881
Equipment Maintenance and Rental	011807 4500	692,000	692,000	675,049	16,951	16,951
Financial/Tax Software Support	011807 4516	185,000	185,000	198,234	(13,234)	(13,234)
Association Dues	011807 6100	2,500	2,500	-	2,500	2,500
Subtotal		1,773,556	1,778,136	1,766,448	7,108	11,688

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, 2024

(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	112,642	112,642	112,369	273	273
Staff Salary	011906 0300	119,457	119,457	127,820	(8,363)	(8,363)
Overtime	011906 0399	-	-	796	(796)	(796)
Social Security	011906 0802	17,755	17,755	18,023	(268)	(268)
Retirement	011906 0804	46,419	46,419	52,717	(6,298)	(6,298)
Medical/Rx/Dental	011906 0807	21,846	29,058	30,028	(8,182)	(970)
Vision/Life Insurance	011906 0809	630	630	546	84	84
Contracted Services	011907 1000	300,000	300,000	270,662	29,338	29,338
Comprehensive Plan	011907 1018	100,000	100,000	-	100,000	100,000
Printing	011907 2600	1,000	1,000	-	1,000	1,000
Advertising	011907 2700	1,000	1,000	3,824	(2,824)	(2,824)
Materials and Supplies	011907 3000	1,200	1,200	498	702	702
Training and Staff Development	011907 4000	6,500	6,500	-	6,500	6,500
Travel and Transportation	011907 4100	1,500	1,500	7,634	(6,134)	(6,134)
Equipment Maintenance and Rental	011907 4500	1,800	1,800	808	992	992
Association Dues	011907 6100	700	700	478	222	222
Subtotal		732,449	739,661	626,203	106,246	113,458
<u>Safety Committee</u>						
Materials and Supplies	012017 3000	200	200	240	(40)	(40)
Training and Staff Development	012017 4000	400	2,900	2,015	(1,615)	885
Subtotal		600	3,100	2,255	(1,655)	845

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Maintenance</u>						
Department Head Salary	012206 0100	67,441	67,441	68,315	(874)	(874)
Staff Salary	012206 0300	692,092	692,092	685,241	6,851	6,851
On Call Pay	012206 0398	2,400	2,400	2,700	(300)	(300)
Overtime	012206 0399	10,000	10,000	6,901	3,099	3,099
Social Security	012206 0802	59,348	59,348	56,699	2,649	2,649
Uniform Benefits	012206 0803	3,850	3,850	4,025	(175)	(175)
Retirement	012206 0804	145,069	145,069	145,158	(89)	(89)
Medical/Rx/Dental	012206 0807	180,015	190,061	191,921	(11,906)	(1,860)
Vision/Life Insurance	012206 0809	3,206	3,206	3,222	(16)	(16)
Contracted Services	012207 1000	14,200	14,200	17,437	(3,237)	(3,237)
Utilities	012207 2300	30,000	30,000	17,247	12,753	12,753
Materials and Supplies	012207 3000	36,342	36,342	20,206	16,136	16,136
Travel and Transportation	012207 4100	1,092	1,092	943	149	149
Inspection	012207 5035	2,576	2,576	-	2,576	2,576
Storage Costs	012207 6200	65,567	65,567	51,835	13,732	13,732
Unanticipated Damages	012207 8009	5,000	5,000	2,458	2,542	2,542
Subtotal		1,318,198	1,328,244	1,274,308	43,890	53,936
<u>Miscellaneous Maintenance</u>						
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	1,050	1,050	-	1,050	1,050
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	2,650	2,650	3,984	(1,334)	(1,334)
Utilities - Barn #1	012217 2306	220	220	233	(13)	(13)
Utilities - Building #9	012217 2307	33,152	33,152	28,672	4,480	4,480
Materials and Supplies	012217 3000	19,762	19,762	14,917	4,845	4,845
Equipment Maintenance and Rental	012217 4500	5,000	5,000	1,797	3,203	3,203
Sunnyview Complex Maintenance	012217 4509	9,648	9,648	7,696	1,952	1,952
Unanticipated Damages	012217 8009	5,000	5,000	-	5,000	5,000
Subtotal		84,115	84,115	57,299	26,816	26,816

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, 2024

(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	29,672	7,449	7,449
Contracted Services	012237 1000	2,700	2,700	1,917	783	783
Contracted Services	012247 1000	13,728	13,728	18,541	(4,813)	(4,813)
Contracted Services	012257 1000	-	-	45	(45)	(45)
Utilities	012227 2300	235,000	235,000	215,041	19,959	19,959
Utilities	012237 2300	12,000	12,000	3,018	8,982	8,982
Utilities	012247 2300	70,628	70,628	67,270	3,358	3,358
Utilities	012257 2300	20,000	20,000	9,298	10,702	10,702
Telephone	012227 2400	1,000	1,000	509	491	491
Materials and Supplies	012227 3000	130,498	131,491	94,611	35,887	36,880
Materials and Supplies	012237 3000	10,069	10,069	3,643	6,426	6,426
Materials and Supplies	012247 3000	18,943	18,943	14,657	4,286	4,286
Equipment Maintenance and Rental	012227 4500	29,887	29,887	27,437	2,450	2,450
Equipment Maintenance and Rental	012237 4500	5,000	5,000	756	4,244	4,244
Equipment Maintenance and Rental	012247 4500	5,000	5,000	3,050	1,950	1,950
Inspection	012247 5035	1,000	1,000	-	1,000	1,000
Unanticipated Damages	012237 8009	5,000	5,000	-	5,000	5,000
Unanticipated Damages	012247 8009	5,000	5,000	1,998	3,002	3,002
Unanticipated Damages	012257 8009	5,000	5,000	-	5,000	5,000
Subtotal		607,574	608,567	491,463	116,111	117,104
Construction						
Department Head Salary	012306 0100	66,837	66,837	67,743	(906)	(906)
Staff Salary	012306 0300	465,024	465,024	405,226	59,798	59,798
On Call Pay	012306 0398	6,000	6,000	2,460	3,540	3,540
Overtime	012306 0399	5,000	5,000	5,160	(160)	(160)
Social Security	012306 0802	41,681	41,681	35,624	6,057	6,057
Uniform Benefits	012306 0803	2,000	2,000	2,100	(100)	(100)
Retirement	012306 0804	108,973	108,973	98,962	10,011	10,011
Medical/Rx/Dental	012306 0807	153,431	160,618	143,340	10,091	17,278
Vision/Life Insurance	012306 0809	2,117	2,117	1,836	281	281
Utilities	012307 2300	550	550	433	117	117
Materials and Supplies	012307 3000	7,176	5,797	3,674	3,502	2,123
Inventory Supplies	012307 3005	2,375	2,375	741	1,634	1,634
Training & Staff Development	012307 4000	2,500	2,500	400	2,100	2,100
Travel and Transportation	012307 4100	9,490	9,490	7,658	1,832	1,832
Equipment Maintenance and Rental	012307 4500	11,269	11,269	11,644	(375)	(375)
Subtotal		884,423	890,231	787,001	97,422	103,230

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Mailroom</u>						
Staff Salary	012406 0300	37,880	37,880	37,879	1	1
Social Security	012406 0802	2,898	2,898	2,784	114	114
Retirement	012406 0804	7,576	7,576	7,345	231	231
Medical/Rx/Dental	012406 0807	7,145	7,335	7,334	(189)	1
Vision/Life Insurance	012406 0809	180	180	180	-	-
Postage	012407 2500	324,480	324,480	298,890	25,590	25,590
Materials and Supplies	012407 3000	51,674	51,674	28,092	23,582	23,582
Travel and Training	012407 4100	1,248	1,248	-	1,248	1,248
Equipment Maintenance and Rental	012407 4500	18,387	18,387	12,479	5,908	5,908
Subtotal		451,468	451,658	394,983	56,485	56,675
<u>Motor Pool</u>						
Department Head Salary	012506 0100	20,124	20,124	21,262	(1,138)	(1,138)
Staff Salary	012506 0300	60,781	60,781	39,745	21,036	21,036
Social Security	012506 0802	6,189	6,189	6,340	(151)	(151)
Uniform Benefits	012506 0803	800	800	719	81	81
Retirement	012506 0804	16,181	16,181	11,800	4,381	4,381
Medical/Rx/Dental	012506 0807	24,071	26,596	27,478	(3,407)	(882)
Vision/Life Insurance	012506 0809	333	333	342	(9)	(9)
Materials and Supplies	012507 3000	2,000	2,000	1,288	712	712
Gasoline	012507 3500	4,000	4,000	-	4,000	4,000
Vehicle Supplies	012507 3501	30,000	30,000	14,712	15,288	15,288
Outside Repairs	012507 3502	1,000	1,000	(5,917)	6,917	6,917
Travel and Transportation	012507 4100	1,000	1,000	65	935	935
Leased Vehicles	012507 4200	500	500	-	500	500
Equipment Maintenance and Rental	012507 4500	2,000	2,000	2,425	(425)	(425)
Subtotal		168,979	171,504	120,259	48,720	51,245

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, 2024

(Continued)

		Budgeted Amounts			Variance with	Variance with
		Original	Final	Actual	Original Budget	Final Budget
Expenditures: (Continued)						
Court Administration						
Contingency	012706 0000	100,000	100,000	-	100,000	100,000
Legal Secretaries	012706 0312	341,674	341,674	368,706	(27,032)	(27,032)
Tipstaffs	012706 0332	159,218	159,218	135,055	24,163	24,163
Other Court Staff	012706 0336	344,392	344,392	308,935	35,457	35,457
Law Clerk Salaries	012706 0345	504,757	504,757	486,548	18,209	18,209
Court Stenographer Salaries	012706 0346	637,473	637,473	623,060	14,413	14,413
Overtime	012706 0399	10,000	10,000	-	10,000	10,000
Social Security	012706 0802	152,045	152,045	144,330	7,715	7,715
Retirement	012706 0804	397,503	397,503	327,164	70,339	70,339
Medical/Rx/Dental	012706 0807	349,371	366,897	342,809	6,562	24,088
Vision/Life Insurance	012706 0809	5,453	5,453	5,612	(159)	(159)
Arbitrators	012707 1007	15,000	15,000	16,575	(1,575)	(1,575)
Adult Court Appointed Attorney	012707 1019	315,000	315,000	313,962	1,038	1,038
MH/MR Commitments	012707 1029	2,000	2,000	375	1,625	1,625
Arbitrators - Tax Appeals	012707 1048	1,500	1,500	3,600	(2,100)	(2,100)
Juvenile Court Appointed Attorney	012707 1053	350,000	350,000	339,191	10,809	10,809
Family Court Appointed Attorney	012707 1057	5,000	5,000	1,969	3,031	3,031
Telephone	012707 2400	-	-	-	-	-
Postage	012707 2500	500	500	349	151	151
Materials and Supplies	012707 3000	35,000	30,569	17,341	17,659	13,228
Legal Publications/Subscriptions	012707 3104	7,000	7,000	8,135	(1,135)	(1,135)
Travel and Transportation	012707 4100	14,000	14,000	13,233	767	767
Equipment Maintenance and Rental	012707 4500	55,000	40,000	38,867	16,133	1,133
Transcripts	012707 5013	15,000	15,000	3,704	11,296	11,296
Orphans Court Costs	012707 5033	110,000	110,000	159,711	(49,711)	(49,711)
Translators	012707 5038	20,000	20,000	25,773	(5,773)	(5,773)
Association Dues	012707 6100	6,000	6,000	5,800	200	200
Other Miscellaneous Costs	012707 8004	75,000	75,000	31,316	43,684	43,684
CJAB	012707 8024	5,000	5,000	2,242	2,758	2,758
Mental Health Evaluations	012707 8062	20,000	20,000	21,300	(1,300)	(1,300)
Subtotal		4,052,886	4,050,981	3,745,662	307,224	305,319

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, 2024

(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	226,158	226,158	225,903	255	255
Social Security	012716 0802	17,302	17,302	16,604	698	698
Retirement	012716 0804	43,196	43,196	43,910	(714)	(714)
Medical/Rx/Dental	012716 0807	75,000	80,640	87,302	(12,302)	(6,662)
Vision/Life Insurance	012716 0809	1,500	1,500	1,081	419	419
Contracted Services	012717 1000	12,000	12,000	-	12,000	12,000
Indigent Defense	012717 1020	12,000	12,000	10,155	1,845	1,845
Material and Supplies	012717 3000	10,000	10,000	559	9,441	9,441
Travel & Transportation	012717 4100	1,500	1,500	-	1,500	1,500
Medical and Other Exams	012717 5009	600	600	916	(316)	(316)
Subtotal		399,256	404,896	386,430	12,826	18,466
<u>Jury Costs</u>						
Postage	012787 2500	7,000	7,000	7,781	(781)	(781)
Material and Supplies	012787 3000	3,000	3,000	4,710	(1,710)	(1,710)
Equipment Maintenance and Rental	012787 4500	10,000	10,000	8,887	1,113	1,113
Jury Expense	012787 5026	40,000	40,000	33,562	6,438	6,438
Other Miscellaneous Costs	012787 8004	6,000	6,000	4,395	1,605	1,605
Subtotal		66,000	66,000	59,335	6,665	6,665

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>District Judge - Evans City</u>						
Staff Salary	012806 0300	201,047	201,047	198,993	2,054	2,054
Social Security	012806 0802	15,380	15,380	14,642	738	738
Retirement	012806 0804	40,209	40,209	38,532	1,677	1,677
Medical/Rx/Dental	012806 0807	83,668	89,560	70,780	12,888	18,780
Vision/Life Insurance	012806 0809	979	979	900	79	79
Audit Contracts	012807 1001	2,000	2,000	1,407	593	593
Constables	012807 1046	3,000	3,000	1,841	1,159	1,159
Rent/Occupancy Costs	012807 2200	56,000	56,000	6,330	49,670	49,670
Postage	012807 2500	15,000	15,000	12,521	2,479	2,479
Materials and Supplies	012807 3000	7,000	7,000	4,961	2,039	2,039
Travel and Transportation	012807 4100	800	800	-	800	800
Equipment Maintenance and Rental	012807 4500	6,000	6,000	4,887	1,113	1,113
Subtotal		431,083	436,975	355,794	75,289	81,181
<u>District Judge - Cranberry Township</u>						
Staff Salary	012856 0300	208,115	208,115	222,032	(13,917)	(13,917)
Social Security	012856 0802	15,921	15,921	16,733	(812)	(812)
Retirement	012856 0804	41,623	41,623	41,076	547	547
Medical/Rx/Dental	012856 0807	45,562	50,313	44,254	1,308	6,059
Vision/Life Insurance	012856 0809	945	945	867	78	78
Audit Contracts	012857 1001	2,000	2,000	1,407	593	593
Constables	012857 1046	3,000	3,000	335	2,665	2,665
Rent/Occupancy Costs	012857 2200	16,000	16,000	12,320	3,680	3,680
Utilities	012857 2300	6,000	6,000	5,680	320	320
Postage	012857 2500	15,000	15,000	12,500	2,500	2,500
Materials and Supplies	012857 3000	12,000	12,000	7,166	4,834	4,834
Travel and Transportation	012857 4100	800	800	-	800	800
Equipment Maintenance and Rental	012857 4500	6,000	6,000	4,156	1,844	1,844
Subtotal		372,966	377,717	368,526	4,440	9,191

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>District Judge - Saxonburg</u>						
Staff Salary	012906 0300	215,739	215,739	220,084	(4,345)	(4,345)
Social Security	012906 0802	16,504	16,504	16,187	317	317
Retirement	012906 0804	43,148	43,148	42,678	470	470
Medical/Rx/Dental	012906 0807	66,777	71,391	66,038	739	5,353
Vision/Life Insurance	012906 0809	1,099	1,099	1,081	18	18
Audit Contracts	012907 1001	2,000	2,000	1,407	593	593
Constables	012907 1046	2,000	2,000	1,205	795	795
Rent/Occupancy Costs	012907 2200	47,000	47,000	3,640	43,360	43,360
Postage	012907 2500	15,000	15,000	12,500	2,500	2,500
Materials and Supplies	012907 3000	11,000	8,400	5,682	5,318	2,718
Travel and Transportation	012907 4100	800	800	-	800	800
Equipment Maintenance and Rental	012907 4500	5,800	5,800	4,577	1,223	1,223
Bonds	012907 6000	600	600	475	125	125
Subtotal		427,467	429,481	375,554	51,913	53,927
<u>District Judge - Chicora</u>						
Staff Salary	013006 0300	212,701	212,701	213,027	(326)	(326)
Social Security	013006 0802	16,272	16,272	15,722	550	550
Retirement	013006 0804	45,008	45,008	41,301	3,707	3,707
Medical/Rx/Dental	013006 0807	51,087	54,373	48,672	2,415	5,701
Vision/Life Insurance	013006 0809	867	867	826	41	41
Audit Contracts	013007 1001	2,000	2,000	1,407	593	593
Constables	013007 1046	2,500	2,500	3,029	(529)	(529)
Rent/Occupancy Costs	013007 2200	28,000	28,000	11,190	16,810	16,810
Postage	013007 2500	15,000	15,000	12,688	2,312	2,312
Materials and Supplies	013007 3000	9,500	9,500	7,760	1,740	1,740
Travel and Transportation	013007 4100	800	800	-	800	800
Equipment Maintenance and Rental	013007 4500	4,700	4,700	4,443	257	257
Bonds	013007 6000	600	600	475	125	125
Subtotal		389,035	392,321	360,540	28,495	31,781

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, 2024

(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	204,430	204,430	202,189	2,241	2,241
Social Security	013106 0802	15,639	15,639	14,886	753	753
Retirement	013106 0804	40,886	40,886	37,234	3,652	3,652
Medical/Rx/Dental	013106 0807	71,357	76,107	64,263	7,094	11,844
Vision/Life Insurance	013106 0809	945	945	843	102	102
Audit Contracts	013107 1001	2,000	2,000	1,407	593	593
Constables	013107 1046	6,000	6,000	5,219	781	781
Rent/Occupancy Costs	013107 2200	42,000	42,000	2,999	39,001	39,001
Utilities	013107 2300	15,000	15,000	8,843	6,157	6,157
Postage	013107 2500	15,000	15,000	12,500	2,500	2,500
Materials and Supplies	013107 3000	9,000	9,000	9,510	(510)	(510)
Travel and Transportation	013107 4100	800	800	137	663	663
Equipment Maintenance and Rental	013107 4500	5,000	5,000	5,641	(641)	(641)
Bonds	013107 6000	600	600	475	125	125
Subtotal		428,657	433,407	366,146	62,511	67,261
<u>District Judge - Butler City</u>						
Staff Salary	013156 0300	247,111	247,111	247,577	(466)	(466)
Social Security	013156 0802	18,904	18,904	18,295	609	609
Retirement	013156 0804	49,422	49,422	47,964	1,458	1,458
Medical/Rx/Dental	013156 0807	70,847	76,665	73,361	(2,514)	3,304
Vision/Life Insurance	013156 0809	1,057	1,057	1,096	(39)	(39)
Contracted Services	013157 1000	1,500	1,500	42	1,458	1,458
Audit Contracts	013157 1001	2,000	2,000	1,407	593	593
Constables	013157 1046	10,000	10,000	7,618	2,382	2,382
Rent/Occupancy Costs	013157 2200	45,000	45,000	3,142	41,858	41,858
Utilities	013157 2300	15,000	15,000	9,262	5,738	5,738
Postage	013157 2500	15,000	15,000	12,529	2,471	2,471
Materials and Supplies	013157 3000	14,000	14,000	10,145	3,855	3,855
Travel and Transportation	013157 4100	800	800	-	800	800
Equipment Maintenance and Rental	013157 4500	5,000	5,000	4,997	3	3
Subtotal		495,641	501,459	437,435	58,206	64,024

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>District Judge - Slippery Rock</u>						
Staff Salary	013206 0300	270,248	270,248	270,862	(614)	(614)
Social Security	013206 0802	20,674	20,674	19,303	1,371	1,371
Retirement	013206 0804	54,050	54,050	52,518	1,532	1,532
Medical/Rx/Dental	013206 0807	107,706	119,014	106,230	1,476	12,784
Vision/Life Insurance	013206 0809	1,418	1,418	1,351	67	67
Audit Contracts	013207 1001	2,000	2,000	1,407	593	593
Constables	013207 1046	1,500	1,500	812	688	688
Rent/Occupancy Costs	013207 2200	4,500	4,500	4,305	195	195
Utilities	013207 2300	10,000	10,000	9,243	757	757
Telephone	013207 2400	516	516	509	7	7
Postage	013207 2500	15,000	15,000	12,500	2,500	2,500
Materials and Supplies	013207 3000	8,000	8,000	10,057	(2,057)	(2,057)
Travel and Transportation	013207 4100	800	800	-	800	800
Equipment Maintenance and Rental	013207 4500	5,000	5,000	4,923	77	77
Subtotal		501,412	512,720	494,020	7,392	18,700
<u>Law Library</u>						
Materials and Supplies	013307 3000	500	500	-	500	500
Electronic Legal Research	013307 3101	103,000	103,000	102,906	94	94
Publications/Subscriptions	013307 3104	50,000	50,000	48,151	1,849	1,849
Equipment Maintenance and Rental	013307 4500	500	500	9	491	491
Subtotal		154,000	154,000	151,066	2,934	2,934

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Expenditures: (Continued)						
Clerk of Courts						
Department Head Salary	013406 0100	91,977	91,977	91,976	1	1
Solicitor Salary	013406 0200	6,000	6,000	6,000	-	-
Staff Salary	013406 0300	654,053	654,053	659,288	(5,235)	(5,235)
Social Security	013406 0802	57,067	57,067	55,396	1,671	1,671
Retirement	013406 0804	144,881	144,881	138,835	6,046	6,046
Medical/Rx/Dental	013406 0807	214,661	230,885	247,234	(32,573)	(16,349)
Vision/Life Insurance	013406 0809	3,167	3,167	3,266	(99)	(99)
Material and Supplies	013407 3000	13,000	13,000	9,172	3,828	3,828
Training and Staff Development	013407 4000	3,000	3,000	2,635	365	365
Equipment Maintenance and Rental	013407 4500	26,320	26,320	24,284	2,036	2,036
Association Dues	013407 6100	800	800	750	50	50
Subtotal		1,214,926	1,231,150	1,238,836	(23,910)	(7,686)
Coroner						
Department Head Salary	013506 0100	91,977	91,977	91,976	1	1
Solicitor Salary	013506 0200	6,000	6,000	6,000	-	-
Staff Salary	013506 0300	124,343	124,343	113,267	11,076	11,076
Chief Deputy Salary	013506 0347	33,872	33,872	32,415	1,457	1,457
Special Deputy Coroners	013506 0351	5,000	5,000	2,250	2,750	2,750
Social Security	013506 0802	19,139	19,139	17,555	1,584	1,584
Retirement	013506 0804	29,755	29,755	35,631	(5,876)	(5,876)
Medical/Rx/Dental	013506 0807	67,729	73,308	73,340	(5,611)	(32)
Vision/Life Insurance	013506 0809	1,333	1,333	990	343	343
Contracted Services	013507 1000	119,825	119,825	71,350	48,475	48,475
Rent/Occupancy Costs	013507 2200	56,880	56,880	366	56,514	56,514
Utilities	013507 2300	5,000	5,000	4,209	791	791
Materials and Supplies	013507 3000	11,760	11,760	7,518	4,242	4,242
Travel and Transportation	013507 4100	6,500	6,500	3,398	3,102	3,102
Equipment Maintenance and Rental	013507 4500	3,520	3,520	2,269	1,251	1,251
Post Mortem Exams	013507 5004	274,850	274,850	205,139	69,711	69,711
Association Dues	013507 6100	2,000	2,000	1,704	296	296
Subtotal		859,483	865,062	669,377	190,106	195,685

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>District Attorney</u>						
Department Head Salary	013606 0100	215,725	215,725	218,933	(3,208)	(3,208)
Staff Salary	013606 0300	204,568	204,568	208,412	(3,844)	(3,844)
Detectives	013606 0313	353,428	353,428	352,769	659	659
Assistant District Attorney	013606 0322	833,505	833,505	828,902	4,603	4,603
On Call Pay	013606 0398	57,200	57,200	50,270	6,930	6,930
Overtime	013606 0399	-	-	(688)	688	688
Social Security	013606 0802	127,327	127,327	121,716	5,611	5,611
Retirement	013606 0804	331,883	331,883	312,228	19,655	19,655
Medical/Rx/Dental	013606 0807	198,951	207,577	206,664	(7,713)	913
Vision/Life Insurance	013606 0809	3,547	3,547	3,623	(76)	(76)
Contracted Services	013607 1000	-	-	25,000	(25,000)	(25,000)
Telephone	013607 2400	8,000	8,000	4,585	3,415	3,415
Materials and Supplies	013607 3000	14,500	14,500	10,001	4,499	4,499
Clothing/Minor Equipment	013607 3015	3,000	3,000	361	2,639	2,639
Library Costs	013607 3102	23,000	23,000	21,260	1,740	1,740
Training and Staff Development	013607 4000	2,500	2,500	-	2,500	2,500
Travel and Transportation	013607 4100	18,000	18,000	17,656	344	344
Equipment Maintenance and Rental	013607 4500	24,000	24,000	17,532	6,468	6,468
Filing Fees	013607 5001	500	500	-	500	500
Interpreter Fees	013607 5005	100	100	-	100	100
Witness Fees	013607 5024	100	100	214	(114)	(114)
Association Dues	013607 6100	17,500	17,500	14,723	2,777	2,777
Drug Task Force Contribution	013607 7040	45,000	36,148	10,264	34,736	25,884
Release of Forfeited Property	013607 8011	75,000	75,000	67,900	7,100	7,100
Prosecution Costs	013607 8055	18,000	18,000	26,028	(8,028)	(8,028)
DUI Enforcement Training	013607 8067	30,000	39,366	38,199	(8,199)	1,167
Travel Aid Costs	013607 8068	300	300	-	300	300
Release Forfeitures/Sex Crimes	013607 8075	5,000	5,000	-	5,000	5,000
Release of Federal Forfeitures	013607 8080	-	-	1,956	(1,956)	(1,956)
Subtotal		2,610,634	2,619,774	2,558,508	52,126	61,266
<u>DUI Checkpoint</u>						
Staff Salary	013646 0300	75,000	85,800	85,229	(10,229)	571
Travel & Transportation	013647 4100	-	-	450	(450)	(450)
Subtotal		75,000	85,800	85,679	(10,679)	121

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with	Variance with
		Original	Final		Original Budget	Final Budget
Expenditures: (Continued)						
Prothonotary						
Department Head Salary	013706 0100	91,977	91,977	91,976	1	1
Solicitor Salary	013706 0200	6,000	6,000	6,000	-	-
Staff Salary	013706 0300	462,184	462,184	455,131	7,053	7,053
Overtime	013706 0399	-	-	359	(359)	(359)
Social Security	013706 0802	42,391	42,391	40,258	2,133	2,133
Retirement	013706 0804	106,885	106,885	81,213	25,672	25,672
Medical/Rx/Dental	013706 0807	165,136	171,396	170,861	(5,725)	535
Vision/Life Insurance	013706 0809	2,447	2,447	2,475	(28)	(28)
Contracted Services	013707 1000	-	-	9,039	(9,039)	(9,039)
Materials and Supplies	013707 3000	30,000	32,592	17,537	12,463	15,055
Training and Staff Development	013707 4000	500	500	165	335	335
Travel and Transportation	013707 4100	2,500	2,500	2,392	108	108
Equipment Maintenance and Rental	013707 4500	60,000	60,000	11,044	48,956	48,956
Association Dues	013707 6100	750	750	750	-	-
Subtotal		970,770	979,622	889,200	81,570	90,422
Register of Wills						
Department Head Salary	013806 0100	94,207	94,207	94,207	-	-
Solicitor Salary	013806 0200	6,000	6,000	6,000	-	-
Staff Salary	013806 0300	372,314	372,314	360,438	11,876	11,876
Social Security	013806 0802	35,688	35,688	33,651	2,037	2,037
Medical/Rx/Dental	013806 0807	259,803	275,169	254,880	4,923	20,289
Vision/Life Insurance	013806 0809	2,162	2,162	2,038	124	124
Advertising	013807 2700	6,000	6,000	4,362	1,638	1,638
Materials and Supplies	013807 3000	15,000	15,000	13,171	1,829	1,829
Training and Staff Development	013807 4000	6,000	6,000	3,736	2,264	2,264
Travel and Transportation	013807 4100	2,000	2,000	822	1,178	1,178
Equipment Maintenance and Rental	013807 4500	43,000	43,000	36,282	6,718	6,718
Association Dues	013807 6100	750	750	750	-	-
Subtotal		842,924	858,290	810,337	32,587	47,953

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Sheriff</u>						
Department Head Salary	013906 0100	91,977	91,977	91,976	1	1
Solicitor Salary	013906 0200	6,000	6,000	6,000	-	-
Staff Salary	013906 0300	1,711,642	1,821,642	1,875,500	(163,858)	(53,858)
Part-Time Deputies	013906 0314	33,000	23,000	23,786	9,214	(786)
On Call Pay	013906 0398	4,500	4,500	5,000	(500)	(500)
Overtime	013906 0399	230,000	130,000	161,311	68,689	(31,311)
Social Security	013906 0802	158,441	158,441	161,051	(2,610)	(2,610)
Uniform Benefits	013906 0803	25,000	25,000	25,368	(368)	(368)
Retirement	013906 0804	407,624	407,624	416,492	(8,868)	(8,868)
Medical/Rx/Dental	013906 0807	451,272	470,823	441,312	9,960	29,511
Vision/Life Insurance	013906 0809	7,280	7,280	7,067	213	213
Contracted Services	013907 1000	5,000	5,000	2,794	2,206	2,206
Telephone	013907 2400	4,500	4,500	2,368	2,132	2,132
Materials and Supplies	013907 3000	25,000	25,000	16,095	8,905	8,905
DARE Supplies	013907 3008	5,000	5,000	228	4,772	4,772
Incidental Security Supplies	013907 3022	4,500	4,500	5,740	(1,240)	(1,240)
Training and Staff Development	013907 4000	20,000	20,166	20,310	(310)	(144)
Prisoner Transport Costs	013907 4100	27,000	29,319	23,766	3,234	5,553
Vehicle Maintenance	013907 4201	20,000	20,000	20,236	(236)	(236)
Fuel Costs	013907 4203	50,000	50,000	45,758	4,242	4,242
Equipment Maintenance and Rental	013907 4500	63,000	63,000	32,715	30,285	30,285
Association Dues	013907 6100	2,000	2,000	2,080	(80)	(80)
Donation Expenses	013907 8066	1,000	1,000	11,815	(10,815)	(10,815)
Donation Expenses - Retired Canine Care	013907 066A	750	750	542	208	208
Donation Expenses - Veterans Response	013907 066B	-	-	579	(579)	(579)
Subtotal		3,354,486	3,376,522	3,399,889	(45,403)	(23,367)

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Expenditures: (Continued)						
Prison						
Department Head Salary	014026 0100	106,770	106,770	109,856	(3,086)	(3,086)
Administration Salary	014026 0302	780,121	780,121	816,598	(36,477)	(36,477)
Guard Salaries	014026 0315	6,388,844	6,388,844	6,373,320	15,524	15,524
Maintenance Salaries	014026 0352	238,494	238,494	237,843	651	651
Overtime - Administrative	014026 0397	23,000	23,000	31,205	(8,205)	(8,205)
On Call Pay	014026 0398	3,000	3,000	3,900	(900)	(900)
Overtime	014026 0399	585,000	585,000	591,934	(6,934)	(6,934)
Social Security	014026 0802	621,581	621,581	609,209	12,372	12,372
Uniform Benefits	014026 0803	59,675	59,675	56,722	2,953	2,953
Retirement	014026 0804	1,599,831	1,599,831	1,551,843	47,988	47,988
Medical/Rx/Dental	014026 0807	1,418,389	1,477,597	1,498,231	(79,842)	(20,634)
Vision/Life Insurance	014026 0809	22,459	22,459	24,645	(2,186)	(2,186)
Contracted Services	014027 1000	150,000	150,000	141,243	8,757	8,757
Medical Services	014027 1051	2,350,000	2,750,000	2,787,575	(437,575)	(37,575)
Medical Services - MAT	014027 1052	300,000	400,000	369,151	(69,151)	30,849
Utilities	014027 2300	442,000	442,000	547,496	(105,496)	(105,496)
Telephone	014027 2400	3,600	3,600	3,337	263	263
Materials and Supplies	014027 3000	272,000	427,172	431,073	(159,073)	(3,901)
Bedding and Linen	014027 3006	10,000	10,000	1,476	8,524	8,524
Clothing	014027 3015	10,000	60,000	34,031	(24,031)	25,969
Office Supplies	014027 3021	10,000	10,000	6,374	3,626	3,626
Food Service	014027 3400	1,086,738	1,086,738	1,020,117	66,621	66,621
Training and Staff Development	014027 4000	20,000	20,000	30,608	(10,608)	(10,608)
Travel and Transportation	014027 4100	2,800	2,800	2,828	(28)	(28)
Vehicle Operation	014027 4201	6,000	6,000	5,716	284	284
Equipment Maintenance and Rental	014027 4500	27,500	27,500	6,020	21,480	21,480
Association Dues	014027 6100	2,000	2,000	1,175	825	825
Subtotal		16,539,802	17,304,182	17,293,526	(753,724)	10,656

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Adult Probation</u>						
Staff Salary	014106 0300	2,105,525	2,105,525	2,084,393	21,132	21,132
Staff Salary - PCCD	014106 0303	-	-	101,971	(101,971)	(101,971)
On Call Pay	014106 0398	28,600	28,600	11,660	16,940	16,940
Overtime	014106 0399	9,000	9,000	6,667	2,333	2,333
Social Security	014106 0802	161,073	161,073	163,298	(2,225)	(2,225)
Retirement	014106 0804	421,105	421,105	446,345	(25,240)	(25,240)
Medical/Rx/Dental	014106 0807	554,263	586,708	545,115	9,148	41,593
Vision/Life Insurance	014106 0809	8,074	8,074	7,830	244	244
Contracted Services	014107 1000	120,000	120,000	90,860	29,140	29,140
Telephone	014107 2400	15,000	25,695	23,153	(8,153)	2,542
Materials and Supplies	014107 3000	57,000	62,190	33,461	23,539	28,729
Specialty Court Supplies	014107 3023	2,500	2,500	2,042	458	458
Training and Staff Development	014107 4000	15,000	15,000	7,854	7,146	7,146
Travel and Transportation	014107 4100	24,000	24,000	24,006	(6)	(6)
Equipment Maintenance and Rental	014107 4500	6,000	6,000	5,109	891	891
CRN Assessment	014107 4518	70,000	70,000	52,964	17,036	17,036
Association Dues	014107 6100	450	450	385	65	65
Electronic Monitoring	014107 P017	200,000	200,000	121,127	78,873	78,873
SCRAM Equipment Use	014107 P536	84,000	84,000	111,088	(27,088)	(27,088)
Subtotal		3,881,590	3,929,920	3,839,328	42,262	90,592
<u>Community Correction</u>						
Department Head Salary	014116 0100	101,178	101,178	103,797	(2,619)	(2,619)
Staff Salary	014116 0300	137,158	137,158	137,994	(836)	(836)
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	18,233	18,233	18,090	143	143
Retirement	014116 0804	47,667	47,667	47,057	610	610
Medical/Rx/Dental	014116 0807	34,997	38,747	32,409	2,588	6,338
Vision/Life Insurance	014116 0809	582	582	555	27	27
Materials and Supplies	014117 3000	4,000	4,000	3,884	116	116
Travel and Transportation	014117 4100	5,000	5,000	9,628	(4,628)	(4,628)
Subtotal		353,065	356,815	353,414	(349)	3,401

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, 2024

(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	180,000	180,000	159,196	20,804	20,804
Subtotal		180,000	180,000	159,196	20,804	20,804
<u>Juvenile Probation</u>						
Staff Salary	014206 0300	1,012,835	1,012,835	1,026,939	(14,104)	(14,104)
On Call Pay	014206 0398	28,600	28,600	15,070	13,530	13,530
Overtime	014206 0399	11,000	11,000	6,102	4,898	4,898
Social Security	014206 0802	77,482	77,482	78,675	(1,193)	(1,193)
Retirement	014206 0804	202,567	202,567	207,058	(4,491)	(4,491)
Medical/Rx/Dental	014206 0807	201,572	212,279	196,426	5,146	15,853
Vision/Life Insurance	014206 0809	3,325	3,325	3,296	29	29
Juvenile Master	014207 1008	119,000	119,000	122,741	(3,741)	(3,741)
Telephone	014207 2400	5,400	10,194	9,607	(4,207)	587
Materials and Supplies	014207 3000	20,000	20,000	12,610	7,390	7,390
Drug Testing	014207 3201	1,000	1,000	553	447	447
Training and Staff Development	014207 4000	9,000	9,000	7,482	1,518	1,518
Travel and Transportation	014207 4100	19,000	19,000	11,230	7,770	7,770
Emergency Transportation	014207 4400	2,000	2,000	-	2,000	2,000
Equipment Maintenance and Rental	014207 4500	3,500	3,500	2,622	878	878
Subtotal		1,716,281	1,731,782	1,700,411	15,870	31,371
<u>Emergency Management</u>						
Department Head Salary	014406 0100	97,512	97,512	98,155	(643)	(643)
Staff Salary	014406 0300	83,915	83,915	81,359	2,556	2,556
Social Security	014406 0802	13,880	13,880	13,313	567	567
Retirement	014406 0804	31,857	31,857	31,315	542	542
Medical/Rx/Dental	014406 0807	44,527	47,702	47,804	(3,277)	(102)
Vision/Life Insurance	014406 0809	541	541	540	1	1
Materials and Supplies	014407 3000	10,000	10,000	4,828	5,172	5,172
Materials and Supplies	014417 3000	-	-	17,539	(17,539)	(17,539)
Training & Staff Development	014427 4000	5,000	5,000	478	4,522	4,522
Travel and Transportation	014407 4100	5,000	5,000	1,246	3,754	3,754
Equipment Maintenance and Rental	014407 4500	2,500	2,500	1,610	890	890
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		330,732	333,907	298,187	32,545	35,720

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, 2024

(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	16,431	3,569	3,569
Subtotal		20,000	20,000	16,431	3,569	3,569
<u>Radiation Emergency</u>						
Telephone	014497 2400	3,500	3,500	2,953	547	547
Materials and Supplies	014497 3000	12,000	12,000	2,016	9,984	9,984
Training and Staff Development	014497 4000	2,000	2,000	2,399	(399)	(399)
Subtotal		17,500	17,500	7,368	10,132	10,132
<u>Veterans Service</u>						
Department Head Salary	014706 0100	69,524	69,524	70,098	(574)	(574)
Staff Salary	014706 0300	174,664	174,664	178,953	(4,289)	(4,289)
Social Security	014706 0802	18,681	18,681	18,739	(58)	(58)
Retirement	014706 0804	43,838	43,838	42,166	1,672	1,672
Medical/Rx/Dental	014706 0807	64,084	66,419	43,944	20,140	22,475
Vision/Life Insurance	014706 0809	991	991	817	174	174
Materials and Supplies	014707 3000	30,000	30,000	19,806	10,194	10,194
Travel and Transportation	014707 4100	4,000	4,000	-	4,000	4,000
Equipment Maintenance and Rental	014707 4500	6,940	6,940	3,785	3,155	3,155
Burials	014707 5006	50,000	50,000	23,100	26,900	26,900
Headstones	014707 5014	8,500	8,500	6,600	1,900	1,900
Veterans Organizations	014707 5021	13,000	13,000	4,907	8,093	8,093
Veterans Outreach	014707 5040	4,500	4,500	5,581	(1,081)	(1,081)
Association Dues	014707 6100	500	500	1,250	(750)	(750)
Subtotal		489,222	491,557	419,746	69,476	71,811

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Expenditures: (Continued)						
Parks and Recreation						
Staff Salary	015106 0300	157,097	157,097	166,581	(9,484)	(9,484)
Overtime	015106 0399	-	-	1,186	(1,186)	(1,186)
Social Security	015106 0802	12,018	12,018	12,603	(585)	(585)
Uniform Benefits	015106 0803	700	700	700	-	-
Retirement	015106 0804	22,734	22,734	32,133	(9,399)	(9,399)
Medical/Rx/Dental	015106 0807	40,951	43,141	42,856	(1,905)	285
Vision/Life Insurance	015106 0809	541	541	539	2	2
Contracted Services	015107 1000	12,000	12,000	8,542	3,458	3,458
Utilities	015107 2300	14,000	14,000	21,455	(7,455)	(7,455)
Utilities - Diamond Park	015107 2301	3,500	3,500	1,211	2,289	2,289
Telephone	015107 2400	600	600	569	31	31
Materials and Supplies	015107 3000	50,000	50,625	54,951	(4,951)	(4,326)
Travel and Transportation	015107 4100	5,000	5,000	2,230	2,770	2,770
Equipment Maintenance and Rental	015107 4500	7,000	7,000	12,341	(5,341)	(5,341)
Association Dues	015107 6100	3,000	3,000	2,801	199	199
Other Miscellaneous Costs	015107 8004	11,500	11,500	1,517	9,983	9,983
Unanticipated Damages	015107 8009	15,000	15,000	8,950	6,050	6,050
Subtotal		355,641	358,456	371,165	(15,524)	(12,709)
Parks and Recreation - Pool						
Staff Salary	015206 0300	150,000	150,000	148,067	1,933	1,933
Social Security	015206 0802	11,475	11,475	11,327	148	148
Retirement	015206 0804	5,670	5,670	-	5,670	5,670
Medical/Rx/Dental	015206 0807	11	11	8	3	3
Vision/Life Insurance	015206 0809	53	53	48	5	5
Contracted Services	015207 1000	-	-	420	(420)	(420)
Utilities	015207 2300	42,000	42,000	34,944	7,056	7,056
Telephone	015207 2400	-	-	-	-	-
Advertising	015207 2700	1,000	1,000	603	397	397
Materials and Supplies	015207 3000	40,000	40,000	47,349	(7,349)	(7,349)
Concession Stand Supplies	015207 3402	27,000	27,000	33,694	(6,694)	(6,694)
Equipment Maintenance and Rental	015207 4500	12,000	12,000	5,521	6,479	6,479
Unanticipated Damages	015207 8009	5,000	5,000	369	4,631	4,631
Pool Programs	015207 8017	2,000	2,000	861	1,139	1,139
Subtotal		296,209	296,209	283,211	12,998	12,998

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, 2024

(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	595,000	595,000	595,000	-	-
Principle - 2016 Note Series B	016117 7516B	552,000	552,000	552,000	-	-
Principle - 2017 Bond Issue	016117 7517	4,268	4,268	4,268	-	-
Principle - 2020 Bond Issue	016117 7530	3,690,000	3,690,000	3,690,000	-	-
Reduction of Principle - Leases	016117 7599	-	-	185,945	(185,945)	(185,945)
Interest - 2016 Note Series A	0161172 7616A	13,983	13,983	13,983	-	-
Interest - 2016 Note Series B	0161172 7616B	58,548	58,548	58,548	-	-
Interest - 2017 Bond Issue	0161172 7617	78,470	78,470	78,469	1	1
Interest - 2020 Bond Issue	0161172 7630	102,434	102,434	102,433	1	1
Interest Expense - Leases	0161172 7699	-	-	48,625	(48,625)	(48,625)
Subtotal		5,094,703	5,094,703	5,329,271	(234,568)	(234,568)
<u>Insurance</u>						
Multi-Peril Insurance	016157 5303	536,321	536,321	606,982	(70,661)	(70,661)
Subtotal		536,321	536,321	606,982	(70,661)	(70,661)

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, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Contributions</u>						
Fire Chiefs Association	01630220 7001	10,000	10,000	10,000	-	-
Unionville Volunteer Fire	01630220 7018	2,500	2,500	2,500	-	-
Flood Control Authority	01630292 7002	13,500	13,500	13,500	-	-
Butler County Fire Police	01630294 7019	5,500	5,500	5,500	-	-
Airport Authority	01630480 7008	155,000	155,000	155,000	-	-
BC3 Contribution	01630490 7022	5,673,320	5,673,320	5,720,054	(46,734)	(46,734)
Federated Library	01630560 7024	284,000	284,000	284,000	-	-
Butler Historical Society	01630570 7029	10,000	10,000	10,000	-	-
Agricultural Extension (Utilities)	01630610 2300	5,000	5,000	4,541	459	459
Agricultural Extension	01630610 7013	288,500	288,500	288,500	-	-
Tourism & Convention Bureau	016307 7014	45,000	45,000	45,000	-	-
S.P.R.P.C.	01630650 7025	103,919	103,919	110,145	(6,226)	(6,226)
Butler County CDC	01630650 7036	350,000	350,000	350,000	-	-
Butler County Conservation	01630670 7049	207,976	207,976	207,976	-	-
Subtotal		7,154,215	7,154,215	7,206,716	(52,501)	(52,501)
<u>Miscellaneous</u>						
Cost Plan	016207 5400	14,300	14,300	14,500	(200)	(200)
Contingency	016407 0000	1,000,000	865,288	-	1,000,000	865,288
Utilities	016407 2300	4,500	4,500	4,742	(242)	(242)
Indigent Burials	016407 8004	2,000	2,000	1,500	500	500
Miscellaneous Adjustments	016407 8100	-	7,700	2,500	(2,500)	5,200
Subtotal		1,020,800	893,788	23,242	997,558	870,546
<u>Refunds</u>						
General Refunds	016417 8500	-	-	194	(194)	(194)
Tax Refunds	016417 8502	75,000	75,000	73,029	1,971	1,971
Subtotal		75,000	75,000	73,223	1,777	1,777

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2024

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Transfers</u>						
Transfer to GF Grant Fund	016477 7200	-	-	2,045,000	(2,045,000)	(2,045,000)
Transfer to Central Booking	012707 7256	112,483	112,483	56,324	56,159	56,159
Transfer to Domestic Relations	012757 7202	1,085,824	1,085,824	964,927	120,897	120,897
Transfer to Hazmat	014457 7203	99,971	99,971	53,402	46,569	46,569
Transfer to Emergency Communications	014507 7204	337,890	337,890	102,958	234,932	234,932
Transfer to GF Grant Fund	014837 7252	76,900	76,900	76,900	-	-
Transfer to Recreation	015007 7246	498,967	498,967	549,676	(50,709)	(50,709)
Transfer to Capital Reserve	016427 7208	138,000	267,182	722,494	(584,494)	(455,312)
Transfer to Liquid Fuels	016457 7211	10,000	10,000	-	10,000	10,000
Transfer to Multimodal Transportation	016457 7257	-	-	-	-	-
Transfer to AAA	016507 7212	20,000	20,000	20,000	-	-
Transfer to AAA Non-Reimbursable	016507 7239	142,835	142,835	200,966	(58,131)	(58,131)
Transfer to Children & Youth	017007 7213	3,205,534	3,205,534	3,783,235	(577,701)	(577,701)
Transfer to Independent Living	017357 7236	96,601	96,601	122,392	(25,791)	(25,791)
Transfer to D&A	018807 7218	42,000	42,000	40,936	1,064	1,064
Transfer to D&A - DWI Match	018807 7240	-	-	-	-	-
Transfer to D&A - Act 198	018807 7243	-	-	-	-	-
Transfer to MH/MR	019007 7219	220,000	220,000	211,864	8,136	8,136
Transfer to HS Block Grant	019007 7253	220,000	220,000	214,233	5,767	5,767
Transfer to Agricultural Preservation	019717 7221	228,522	228,522	188,017	40,505	40,505
Subtotal		6,535,527	6,664,709	9,353,324	(2,817,797)	(2,688,615)
Grand Total of General Fund Expenditures		\$ 78,686,290	\$ 79,490,136	\$ 79,174,218	\$ (487,928)	\$ 315,918

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, 2024

(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:	\$ 78,686,290	\$ 79,490,136	\$ 79,174,218	\$ (487,928)	\$ 315,918
Operating Reserve	1,363,110	1,363,110	-	1,363,110	1,363,110
Workers' Compensation	1,279,000	1,279,000	-	1,279,000	1,279,000
Tax Claim	110,000	110,000	110,964	(964)	(964)
Agricultural Conservation	966,627	966,627	417,887	548,740	548,740
Less: Elimination of Interfund Transfers:					
Agricultural Conservation	228,522	228,522	188,017	40,505	40,505
Grand Total As Reported on page III-8	\$ 82,176,505	\$ 82,980,351	\$ 79,515,052	\$ 2,661,453	\$ 3,465,299

(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.

VI - 31

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)

	2024	2023	2022	2021	2020	Year 2019	2018	2017	2016	2015
Governmental activities:										
Net investment in capital assets	\$ 58,598,473	\$ 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
Restricted	37,937,857	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
Unrestricted	20,067,961	25,526,046	24,067,171	24,876,973	5,529,484	6,285,638	(6,258,300)	(5,684,320)	(7,563,029)	(2,160,695)
Total governmental activities net position	<u>\$ 116,604,291</u>	<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>
Business-type activities:										
Net investment in capital assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (64,947)
Restricted	-	-	-	-	-	-	-	-	-	11,911
Unrestricted	-	-	-	-	-	-	-	-	-	(179,518)
Total business-type activities net position	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (232,554)</u>
Primary government:										
Net investment in capital assets	\$ 58,598,473	\$ 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
Restricted	37,937,857	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
Unrestricted	20,067,961	25,526,046	24,067,171	24,876,973	5,529,484	6,285,638	(6,258,300)	(5,684,320)	(7,563,029)	(2,340,213)
Total primary government net position	<u>\$ 116,604,291</u>	<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>

COUNTY OF BUTLER, PENNSYLVANIA

CHANGES IN NET POSITION - LAST TEN YEARS

(Accrual Basis of Accounting)

(Unaudited)

	Year									
	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Expenses:										
Governmental activities:										
General government - administration	\$ 18,601,727	\$ 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
General government - judicial	21,902,340	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
Public safety	40,639,189	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
Public works and enterprises	8,036,616	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
Human services	56,730,559	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
Culture and recreation	1,992,146	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
Conservation and economic development	4,946,794	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
Interest	1,297,574	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
Total governmental activities expenses	154,146,945	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
Business-type activities:										
Healthcare services	-	-	-	-	-	-	-	-	-	-
Health Choices	-	-	-	-	-	-	-	-	-	29,435,880
Emergency communications	-	-	-	-	-	-	-	-	-	3,290,783
Total business-type activities expenses	-	-	-	-	-	-	-	-	-	32,726,663
Total primary government expenses	\$ 154,146,945	\$ 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
Program Revenues:										
Governmental activities:										
Charges for services:										
General government - administration	\$ 2,390,497	\$ 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
General government - judicial	3,302,174	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
Public safety	8,772,048	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
Public works and enterprises	1,077,350	1,080,890	1,076,385	1,096,700	1,051,285	1,008,895	13,945	-	-	-
Human services	2,010,746	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
Culture and recreation	363,488	339,363	369,805	297,944	235,897	391,970	383,669	352,630	358,084	358,332
Conservation and development	387,438	498,122	432,715	623,711	422,405	545,951	700,896	1,162,407	905,851	673,344
Operating grants and contributions	62,910,054	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
Capital grants and contributions	7,303,271	6,865,471	4,199,713	4,435,276	2,638,320	2,701,927	2,719,645	4,469,850	1,943,591	1,840,517
Total governmental activities program revenues	88,517,066	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
Business-type activities:										
Healthcare services	-	-	-	-	-	-	-	-	-	-
Health Choices	-	-	-	-	-	-	-	-	-	29,435,880
Emergency communications	-	-	-	-	-	-	-	-	-	2,734,904
Total business-type activities revenues	-	-	-	-	-	-	-	-	-	32,170,784
Total primary government revenues	\$ 88,517,066	\$ 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
Net (Expenses)/Revenues:										
Governmental activities	\$ (65,629,879)	\$ (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)
Business-type activities	-	-	-	-	-	-	-	-	-	(555,879)
Total primary government net (expenses) revenues	\$ (65,629,879)	\$ (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)
General Revenues and other Changes in Net Position:										
Governmental activities:										
Real estate taxes	\$ 55,267,410	\$ 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
Hotel tax	2,753,377	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
Interest and investment income	4,175,187	3,401,793	468,270	118,400	263,797	982,871	734,693	359,766	272,769	77,104
Other income	2,824,238	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
Special item - disposal of operations	-	-	-	-	-	-	-	(1,303,000)	(232,554)	(331,291)
Total governmental activities	65,020,212	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
Business-type activities:										
Interest and investment income	-	-	-	-	-	-	-	-	-	222
Other income	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	232,554	331,291
Total business-type activities	-	-	-	-	-	-	-	-	232,554	331,513
Total primary government	\$ 65,020,212	\$ 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
Change in Net Position:										
Governmental activities	\$ (609,667)	\$ 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
Business-type activities	-	-	-	-	-	-	-	-	232,554	(224,366)
Total primary government change in net position	\$ (609,667)	\$ 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

COUNTY OF BUTLER, PENNSYLVANIA

FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN YEARS

(Modified Accrual Basis of Accounting)

(Unaudited)

	2024	2023	2022	2021	2020	Year 2019	2018	2017	2016	2015
General Fund:										
Nonspendable	\$ 360,090	\$ 311,115	\$ 283,858	\$ 206,158	\$ 194,078	\$ 823,976	\$ 641,934	\$ 522,353	\$ 694,203	\$ 582,600
Restricted	1,423,906	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
Committed	1,309,815	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
Assigned	7,838,537	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
Unassigned	14,533,019	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>\$ 25,465,367</u>	<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>
All Other Governmental Funds:										
Nonspendable	\$ 65,902	\$ 88,083	\$ 81,385	\$ 109,526	\$ 70,448	\$ 41,689	\$ 75,797	\$ 36,309	\$ 45,688	\$ 39,654
Restricted	22,373,182	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
Committed	5,879,564	5,092,838	3,873,083	12,617,609	2,693,190	2,116,035	-	-	6,556	3,922,230
Assigned	12,085,760	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
Unassigned	(3,303)	(43,985)	(16,335)	(5,871)	(2,190)	(5,533)	(46,825)	(7,255)	(7,867)	(6,570)
Total all Other Governmental Funds	<u>\$ 40,401,105</u>	<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>

COUNTY OF BUTLER, PENNSYLVANIA

CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS - LAST TEN YEARS

(Modified Accrual Basis of Accounting)

(Unaudited)

	2024	2023	2022	2021	2020	Year 2019	2018	2017	2016	2015
Revenues:										
Taxes	\$ 57,645,442	\$ 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
Intergovernmental	70,408,351	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
Charges for services	20,266,453	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
Fines and forfeits	731,015	877,717	904,649	976,838	917,799	1,022,017	1,211,196	1,017,913	930,765	1,072,174
Interest	4,175,187	3,401,793	468,270	118,399	263,797	982,871	734,692	359,766	272,769	77,104
Other	2,824,237	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
Total revenues	156,050,685	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
Expenditures:										
General government - administration	15,113,147	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
General government - judicial	19,897,734	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
Public safety	36,670,536	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
Public works and enterprises	1,085,451	687,753	1,882,671	1,426,954	500,143	501,081	491,178	508,103	827,770	513,103
Human services	54,877,523	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
Culture and recreation	1,477,276	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
Conservation and economic development	4,562,297	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
Other	14,013,043	2,157,201	10,166,041	20,557,143	1,371,353	524,609	518,148	555,039	555,039	680,684
Debt service:										
Principal	5,916,575	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
Interest	1,288,066	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
Capital projects	13,323,793	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
Total expenditures	168,225,441	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
Excess (Deficiency) of Revenues Over (Under) Expenditures	(12,174,756)	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)
Other Financing Sources (Uses):										
Transfers in	16,839,549	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
Transfers out	(16,839,549)	(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)
Issuance of debt	-	-	-	5,175,010	22,860,000	118,611	-	15,121,814	8,970,000	-
Refunding note - proceeds	-	-	-	-	9,550,000	-	-	-	-	-
Refunding note - disbursements	-	-	-	-	(9,550,000)	-	-	-	-	-
Infrastructure Bank Loan - Issuance	12,824,222	533,779	-	29,420,183	-	-	-	-	-	-
Deposit to refunding escrow	-	-	-	-	(22,291,881)	-	-	-	-	-
Refund office furniture	-	-	-	-	-	-	-	-	130,238	329,712
Sale of capital assets	7,075	53,122	1,872	42,604	30,516	35,909	22,346	25,473	12,046	71,066
Leases (as lessee)	936,297	928,757	811,731	-	-	-	-	-	-	-
Total other financing sources (uses)	13,767,594	1,515,658	813,603	34,637,797	598,635	154,520	22,346	15,147,287	10,102,502	69,487
Special Item - disposal of operations	-	-	-	-	-	-	-	(1,303,000)	-	-
Net change in fund balance	\$ 1,592,838	\$ 3,641,445	\$ (2,687,072)	\$ 30,078,786	\$ 675,244	\$ 1,627,931	\$ (4,831,605)	\$ 9,586,418	\$ 7,093,712	\$ (5,005,542)
Debt service as a percentage of noncapital expenditures	4.45%	4.67%	4.67%	4.37%	5.37%	5.51%	5.62%	5.17%	11.05%	4.17%

COUNTY OF BUTLER, PENNSYLVANIA

GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION - LAST TEN YEARS

ALL GOVERNMENTAL FUND TYPES 2015-2024

(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
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
2024	15,113,147	19,897,734	36,670,536	1,085,451	54,877,523	1,477,276	4,562,297	14,013,043	7,204,641	13,323,793	168,225,441

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 2015-2024

(Unaudited)

Fiscal Year	Property Taxes	Inter-governmental	Charges for Services	Fines and Forfeits	Interest	Other	Total
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
2024	57,645,442	70,408,351	20,266,453	731,015	4,175,187	2,824,237	156,050,685

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 2015-2024

(Unaudited)

Fiscal Year	A (1) Taxes Levied for the Fiscal Year (Original Levy)	B (2) Adjustments	C (A+B) Total Adjusted Levy	D (D/A) Collected Within the Fiscal Year of the Levy		E Collections in Subsequent Years	F (D+E) Total Collections to Date	
	Amount			(D/A) Percentage of Original Levy			Amount	(F/C) Percentage of Adjusted Levy
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)	50,682,439	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	53,540,588	99.26%
2023	55,353,531	(97,188)	55,256,343	54,215,452	97.94%	606,558	54,822,010	99.21%
2024	55,981,783	(40,804)	55,940,979	54,766,400	97.83%	-	54,766,400	97.90%

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

2015-2024
(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)
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
2024	2,044,102,592	2,044,102,592	15.63	31,949,323,513	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

2015-2024
(Unaudited)

Municipality	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Adams Township	\$ 228,140,680	\$ 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
Allegheny Township	7,853,889	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
Brady Township	8,997,796	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
Bruin Borough	2,111,862	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
Buffalo Township	83,978,719	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
Butler City	64,824,497	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
Butler Township	165,380,052	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
Callery Borough	4,106,532	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
Center Township	84,029,313	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
Cherry Township	11,073,064	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
Cherry Valley Borough	824,750	823,300	823,300	823,830	802,130	776,360	746,600	742,060	718,940	716,250
Chicora Borough	5,418,555	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
Clay Township	19,351,863	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
Clearfield Township	18,707,752	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
Clinton Township	42,700,341	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
Concord Township	10,709,320	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
Connoquenessing Borough	8,088,873	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
Connoquenessing Township	45,921,528	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
Cranberry Township	473,759,582	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
Donegal Township	15,377,627	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
East Butler Borough	6,078,007	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
Eau Claire Borough	2,047,683	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
Evans City Borough	10,244,127	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
Fairview Borough	734,038	741,948	741,849	741,859	727,609	731,269	728,769	727,939	727,779	723,489
Fairview Township	15,557,134	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
Forward Township	38,008,045	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
Franklin Township	27,704,497	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
Harmony Borough	7,435,291	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
Harrisville Borough	5,045,351	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
Jackson Township	84,924,394	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
Jefferson Township	44,353,293	44,275,150	44,105,589	43,906,752	43,604,560	43,464,368	43,126,681	42,727,470	42,387,360	41,974,834
Karns City Borough	1,451,544	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
Lancaster Township	41,698,168	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
Marion Township	8,763,573	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
Mars Borough	8,516,347	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
Mercer Township	8,334,351	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
Middlesex Township	81,810,092	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
Muddy Creek Township	18,542,885	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
Oakland Township	22,782,065	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
Parker Township	5,601,477	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
Penn Township	57,374,530	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
Petrolia Borough	1,429,342	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
Portersville Borough	2,199,615	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
Prospect Borough	8,012,119	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
Saxonburg Borough	12,743,504	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
Seven Fields Borough	35,842,172	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
Slippery Rock Borough	20,488,516	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
Slippery Rock Township	37,375,101	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
Summit Township	35,073,891	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
Valencia Borough	1,181,821	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
Venango Township	6,603,338	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
Washington Township	9,234,750	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
West Liberty Borough	2,651,385	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
West Sunbury Borough	906,299	906,899	906,899	925,889	937,529	937,529	937,529	943,589	943,589	943,589
Winfield Township	29,228,394	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
Worth Township	13,569,920	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
Zelienople Borough	29,198,938	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
	<u>\$ 2,044,102,592</u>	<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>

SOURCE:

Butler County Assessment Office

COUNTY OF BUTLER, PENNSYLVANIA

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

2015-2024
(Unaudited)

REAL ESTATE TAX RATE (MILLS)

Municipality and School District	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
BUTLER COUNTY										
Operating Millage	22.06	21.77	21.72	21.62	21.49	21.45	21.40	21.59	21.98	20.69
Debt Service Millage	2.63	2.92	2.97	3.07	3.20	3.24	3.29	3.10	2.71	3.94
Butler County Community College Millage	2.94	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	27.63	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.	105.53	101.376	101.38	101.38	101.38	101.38	101.38	99.00	99.00	99.00
Allegheny Township										
Municipal	7.13	7.125	7.13	7.13	7.13	7.13	7.13	7.13	7.13	7.13
Allegheny-Clarion Valley S.D.	79.90	78.92	78.92	70.11	66.93	66.14	68.56	65.20	64.43	62.38
Brady Township										
Municipal	12.15	12.15	12.15	12.15	12.15	10.15	8.15	8.15	8.15	8.15
Slippery Rock Area S.D.	104.75	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66
Bruin Borough										
Municipal (1)	17.38	17.38	16.88	16.88	16.88	16.88	16.88	13.88	13.88	13.88
Karns City Area S.D.	100.29	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10
Buffalo Township										
Municipal	9.50	7.50	6.00	5.50	5.50	5.50	4.38	4.38	4.38	4.38
Freeport Area S.D.	170.30	164.75	164.75	154.40	148.90	148.90	145.60	142.60	142.60	134.70
Butler City										
Municipal (1)	44.00	44.00	44.00	44.00	43.25	43.25	43.25	43.25	42.50	42.50
Butler Area S.D.	106.98	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	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.	106.98	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	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.	133.00	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

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

2015-2024
(Unaudited)

REAL ESTATE TAX RATE (MILLS)
(Continued)

Municipality and School District	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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.	106.98	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	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.	97.38	93.88	93.88	93.88	93.88	90.62	90.62	88.62	87.62	86.92
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.	97.38	93.88	93.88	93.88	93.88	90.62	90.62	88.62	87.62	86.92
Chicora Borough										
Municipal (1)	9.75	9.75	9.75	6.75	6.75	6.75	6.75	6.75	6.75	6.75
Karns City Area S.D.	100.29	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10
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.	97.38	93.88	93.88	93.88	93.88	90.62	90.62	88.62	87.62	86.92
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.	106.98	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	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	94.28	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.	97.38	93.88	93.88	93.88	93.88	90.62	90.62	88.62	87.62	86.92
Connoquenessing Borough										
Municipal (1)	6.80	6.80	6.80	6.80	5.55	5.55	5.55	5.55	5.55	5.55
Butler Area S.D.	106.98	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	94.80

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

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

2015-2024
(Unaudited)

REAL ESTATE TAX RATE (MILLS)
(Continued)

Municipality and School District	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Connoquenessing Township										
Municipal (1)	5.70	5.20	4.70	3.20	3.20	3.20	2.25	2.25	2.25	2.25
Butler Area S.D.	106.98	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	94.80
Cranberry Township										
Municipal (1)	13.25	13.25	13.25	13.25	13.25	13.25	13.25	13.25	13.25	13.25
Seneca Valley S.D.	133.00	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90
Donegal Township										
Municipal (1)	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50	4.50
Karns City Area S.D.	100.29	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10
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.	106.98	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	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.	97.38	93.88	93.88	93.88	93.88	90.62	90.62	88.62	87.62	86.92
Evans City Borough										
Municipal	24.50	24.50	24.50	24.50	24.50	25.00	25.00	20.00	20.00	20.00
Seneca Valley S.D.	133.00	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90
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.	100.29	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10
Fairview Township										
Municipal	6.75	6.75	6.25	6.25	4.75	6.25	4.75	4.75	4.75	4.75
Karns City Area S.D.	100.29	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10
Forward Township										
Municipal	4.28	4.28	4.28	4.28	4.28	2.78	2.78	2.78	2.78	2.78
Seneca Valley S.D.	133.00	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

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

2015-2024
(Unaudited)

REAL ESTATE TAX RATE (MILLS) (Continued)

Municipality and School District	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Franklin Township										
Municipal (1)	5.75	5.75	5.75	3.75	3.75	3.75	3.75	3.75	3.75	3.75
Slippery Rock Area S.D.	104.75	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66
Harmony Borough										
Municipal	17.09	17.09	17.09	12.59	12.59	12.59	12.59	12.59	12.59	12.59
Seneca Valley S.D.	133.00	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90
Harrisville Borough										
Municipal (1)	16.50	11.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50	10.50
Slippery Rock Area S.D.	104.75	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66
Jackson Township										
Municipal (1)	10.25	9.75	9.75	8.25	8.75	8.25	8.25	8.25	7.88	7.88
Seneca Valley S.D.	133.00	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90
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	94.28	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.	100.29	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10
Lancaster Township										
Municipal	12.19	12.19	12.19	10.69	10.69	9.00	9.00	9.00	9.00	9.00
Seneca Valley S.D.	133.00	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90
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.	97.38	93.88	93.88	93.88	93.88	90.62	90.62	88.62	87.62	86.92
Mars Borough										
Municipal (1)	25.33	21.33	21.33	19.88	19.88	19.88	19.88	16.88	16.88	16.88
Mars Area School S.D.	105.53	101.38	101.38	101.38	101.38	101.38	101.38	99.00	99.00	99.00

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

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

2015-2024
(Unaudited)

REAL ESTATE TAX RATE (MILLS)
(Continued)

Municipality and School District	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Mercer Township										
Municipal	7.10	7.10	6.60	6.60	6.60	6.60	6.60	6.60	6.60	6.60
Slippery Rock Area S.D.	104.75	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66
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.	105.53	101.38	101.38	101.38	101.38	101.38	101.38	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.	104.75	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66
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.	106.98	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	94.80
Parker Township										
Municipal	11.63	11.63	11.12	11.13	11.13	11.13	11.13	8.13	8.13	8.13
Karns City Area S.D.	100.29	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10
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	94.28	93.28
Petrolia Borough										
Municipal	15.00	15.00	15.00	15.00	15.00	15.00	9.50	9.50	9.50	9.50
Karns City Area S.D.	100.29	98.05	98.05	93.31	93.31	92.97	91.24	91.95	89.12	87.10
Portersville Borough										
Municipal (1)	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.	104.75	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66
Prospect Borough										
Municipal (1)	14.50	11.50	11.50	9.50	7.59	7.50	7.50	7.50	7.50	7.50
Slippery Rock Area S.D.	104.75	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

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

2015-2024
(Unaudited)

REAL ESTATE TAX RATE (MILLS)
(Continued)

Municipality and School District	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
Saxonburg Borough										
Municipal	20.66	20.66	20.66	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	94.28	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.	133.00	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90
Slippery Rock Borough										
Municipal (1)	24.38	24.38	24.38	24.38	24.38	24.38	24.38	24.38	21.88	21.88
Slippery Rock Area S.D.	104.75	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66
Slippery Rock Township										
Municipal	3.75	3.75	3.75	2.25	2.25	2.25	2.25	2.25	2.25	2.25
Slippery Rock Area S.D.	104.75	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66
Summit Township										
Municipal (1)	7.63	7.13	7.13	7.13	7.13	6.13	6.13	6.13	6.13	6.13
Butler Area S.D.	106.98	104.03	104.03	104.03	104.03	104.03	101.00	101.00	97.80	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.	105.53	101.38	101.38	101.38	101.38	101.38	101.38	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.	97.38	93.88	93.88	93.88	93.88	90.62	90.62	88.62	87.62	86.92
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.	97.38	93.88	93.88	93.88	93.88	90.62	90.62	88.62	87.62	86.92
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.	104.75	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

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

2015-2024
(Unaudited)

REAL ESTATE TAX RATE (MILLS)
(Continued)

Municipality and School District	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
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.	97.38	93.88	93.88	93.88	93.88	90.62	90.62	88.62	87.62	86.92
Winfield Township										
Municipal	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Knoch S.D.	94.28	94.28	94.28	94.28	94.28	94.28	94.28	94.28	94.28	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.	104.75	102.25	102.25	99.77	99.77	99.77	97.81	97.81	96.81	95.66
Zelienople Borough										
Municipal (1)	7.38	7.38	6.81	5.81	5.81	5.81	5.81	5.31	5.31	5.31
Seneca Valley S.D.	133.00	130.45	130.45	130.45	127.89	127.89	126.00	126.00	123.00	119.90

(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, 2024			December 31, 2015		
	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	0.65%	\$ -	-	-
GMH Cranberry Holdings LP	4,211,860	2	0.21%	-	-	-
Oxford Development Co Moraine	4,101,020	3	0.20%	4,101,020	2	0.23%
Aldi Inc	3,461,260	4	0.17%	2,856,090	5	0.16%
Cranberry Woods Apartments LLC	3,412,480	5	0.17%	-	-	-
Thorn Hill Postal	3,294,580	6	0.16%	-	-	-
DSSTE LLC	2,917,180	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	0.16%
Buncher Co	2,737,500	10	0.13%	-	-	-
Clearview Mall Association	-	-	-	6,496,000	1	0.37%
Northwestern Mutual	-	-	-	3,294,580	3	0.19%
AK Steel (formerly Armco)	-	-	-	2,915,733	4	0.17%
Campus Crest Slippery Rock	-	-	-	2,754,110	7	0.16%
Mine Safety Appliances	-	-	-	2,665,876	8	0.15%
Gumberg Associates	-	-	-	2,524,250	9	0.14%
Buncher Company	-	-	-	2,502,730	10	0.14%
	<u>\$ 43,259,340</u>		<u>2.12%</u>	<u>\$ 32,964,149</u>		<u>1.88%</u>
Year-End Total Taxable Assessed Valuation	<u>\$ 2,044,102,592</u>			<u>\$ 1,751,636,074</u>		

SOURCE:

Butler County Assessment Office

NOTE:

Assessed valuation based on the valuation of property for taxes collected in 2024 and 2015, 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

2015-2024
(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
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	-	53,804,412	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	0.46%	336
2024	65,763,967	-	3,283,474	-	69,047,441	*	346

* 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

2015-2024
(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
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
2024	65,763,967	-	65,763,967	0.20%	328

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, 2024

(Unaudited)

Governmental Unit (1)	Debt Outstanding	(1) Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
School Districts: (2)			
Allegheny-Clarion	\$ 1,760,000	11.41%	\$ 200,810
Butler Area	66,950,984	100.00%	66,950,984
Butler County Area Vo-Tech	7,652,000	100.00%	7,652,000
Freeport Area	29,320,000	63.99%	18,762,900
Karns City Area	523,198	64.60%	338,002
Knoch	32,450,315	100.00%	32,450,315
Mars Area	76,347,576	100.00%	76,347,576
Moniteau	16,960,000	100.00%	16,960,000
Seneca Valley	97,445,000	100.00%	97,445,000
Slippery Rock Area	204,514	100.00%	204,514
Total School Districts	\$ 329,613,587		\$ 317,312,101
Cities: (3)			
Butler	\$ 8,570,792	100.00%	\$ 8,570,792
Total Cities	\$ 8,570,792		\$ 8,570,792
Townships: (3)			
Adams Township	\$ -	100.00%	\$ -
Allegheny Township	-	100.00%	-
Brady Township	74,359	100.00%	74,359
Buffalo Township	-	100.00%	-
Butler Township	6,751,000	100.00%	6,751,000
Center Township	-	100.00%	-
Cherry Township	92,858	100.00%	92,858
Clay Township	117,765	100.00%	117,765
Clearfield Township	15,610	100.00%	15,610
Clinton Township	-	100.00%	-
Concord Township	-	100.00%	-
Connoquenessing Township	604,601	100.00%	604,601
Cranberry Township	56,501,757	100.00%	56,501,757
Donegal Township	21,408	100.00%	21,408
Fairview Township	-	100.00%	-
Forward Township	-	100.00%	-
Franklin Township	-	100.00%	-
Jackson Township	3,605,192	100.00%	3,605,192
Jefferson Township	-	100.00%	-
Lancaster Township	702,750	100.00%	702,750
Marion Township	412,192	100.00%	412,192
Mercer Township	233,208	100.00%	233,208
Middlesex Township	9,466,320	100.00%	9,466,320

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF DECEMBER 31, 2024

(Unaudited)

(Continued)

Governmental Unit (1)	Debt Outstanding	(1) Estimated Percentage Applicable	Estimated Share of Direct and Overlapping Debt
Muddycreek Township	\$ -	100.00%	-
Oakland Township	-	100.00%	-
Parker Township	16,774	100.00%	16,774
Penn Township	9,120,344	100.00%	9,120,344
Slippery Rock Township	-	100.00%	-
Summit Township	-	100.00%	-
Venango Township	-	100.00%	-
Washington Township	69,264	100.00%	69,264
Winfield Township	146,546	100.00%	146,546
Worth Township	-	100.00%	-
Total Townships	\$ 87,951,948		\$ 87,951,948
Boroughs: (3)			
Bruin Borough	\$ 12,138	100.00%	\$ 12,138
Callery Borough	-	100.00%	-
Cherry Valley Borough	-	100.00%	-
Chicora Borough	-	100.00%	-
Connoquenessing Borough	-	100.00%	-
East Butler Borough	22,933	100.00%	22,933
Eau Claire Borough	-	100.00%	-
Evans City Borough	46,283	100.00%	46,283
Fairview Borough	-	100.00%	-
Harmony Borough	334,940	100.00%	334,940
Harrisville Borough	27,510	100.00%	27,510
Karns City Borough	-	100.00%	-
Mars Borough	258,073	100.00%	258,073
Petrolia Borough	-	100.00%	-
Portersville Borough	-	100.00%	-
Prospect Borough	1,340,033	100.00%	1,340,033
Saxonburg Borough	-	100.00%	-
Seven Fields Borough	-	100.00%	-
Slippery Rock Borough	244,181	100.00%	244,181
Valencia Borough	-	100.00%	-
West Liberty Borough	-	100.00%	-
West Sunbury Borough	-	100.00%	-
Zelienople Borough	8,082,039	100.00%	8,082,039
Total Boroughs	\$ 10,368,130		\$ 10,368,130

(Continued)

COUNTY OF BUTLER, PENNSYLVANIA

DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT

AS OF DECEMBER 31, 2024

(Unaudited)

(Continued)

<u>Governmental Unit (1)</u>	<u>Debt Outstanding</u>	<u>(1) Estimated Percentage Applicable</u>	<u>Estimated Share of Direct and Overlapping Debt</u>
Subtotal, Overlapping Debt			\$ 424,202,971
Total Direct Debt			69,464,371
Total Direct and Overlapping Debt			<u>\$ 493,667,342</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, 2024.
- (3) Municipal Debt is as of December 31, 2023. Information for 2024 was unavailable.

SOURCES:

Federal Audit Clearinghouse
Pennsylvania Department of Community and Economic Development

COUNTY OF BUTLER, PENNSYLVANIA

LEGAL DEBT MARGIN INFORMATION - LAST TEN YEARS

2015-2024
(Unaudited)

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Borrowing Base Revenues:										
Two years prior	\$ 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
Prior 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
Current year	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	79,316,088
Total Borrowing Base Revenues	<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>	<u>\$ 229,799,597</u>
Average Borrowing Base Revenues	<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>	<u>\$ 76,599,866</u>
Limit for Non-Electoral Debt:										
Average Borrowing Base Revenues	\$ 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	\$ 76,599,866
Debt Limit Percent	300%	300%	300%	300%	300%	300%	300%	300%	300%	300%
Debt Limit	<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>	<u>229,799,598</u>
Total Amount of Debt Applicable to Debt Limit Percent	<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>	<u>65,763,967</u>
Legal Debt Margin	<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>	<u>\$ 164,035,631</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	26.13%	24.54%	29.56%	26.31%	28.72%	26.85%	40.06%	34.28%	28.77%	28.62%
Limit for Non-Electoral and Lease Rental Debt:										
Average Borrowing Base Revenues	\$ 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	\$ 76,599,866
Debt Limit Percent	400%	400%	400%	400%	400%	400%	400%	400%	400%	400%
Debt Limit	<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>	<u>306,399,464</u>
Total Amount of Debt Applicable to Debt Limit Percent	<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>	<u>65,763,967</u>
Legal Debt Margin	<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>	<u>\$ 240,635,497</u>
Total Net Debt Applicable to the Limit as a Percentage of Debt Limit	19.67%	18.45%	22.19%	19.73%	21.58%	20.16%	25.00%	26.06%	21.58%	21.46%

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

2015-2024
(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
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	14,491,847	73,039	11,758	23,401	3,957	3.8%
2024	199,341	*	*	12,182	24,455	3,443	3.3%

* 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)	
	2024	2015
U.S. Government	1	1
Independence Health Systems	2	-
Giant Eagle Inc	3	-
Westinghouse Electric Co LLC	4	2
AK Steel Corporation	5	-
Wal-Mart Associates Inc	6	5
Seneca Valley School District	7	8
PA State System of Higher Education	8	-
Butler Area School District	9	6
County of Butler	10	9
Butler Health System	-	3
Slippery Rock University	-	7
AK Steel (formerly Armco Steel)	-	4
Next Tier Concepts Inc.	-	10

SOURCES:

(1) Pennsylvania Department of Labor & Industry - Center for Workforce Information & Analysis

NOTE: The Pennsylvania Center for Workforce Information & Analysis is not able to provide the number of employees due to confidentiality restrictions.

COUNTY OF BUTLER, PENNSYLVANIA

FULL-TIME EQUIVALENT COUNTY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM

LAST TEN YEARS
(Unaudited)

	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government - Administration:										
Commissioners	12.00	12.00	12.00	11.00	11.00	11.00	10.00	9.00	10.00	10.00
Election	8.00	8.00	8.00	7.00	5.00	4.00	4.00	3.00	3.00	3.00
Controller	11.50	11.50	11.50	9.00	10.00	8.50	8.50	8.50	8.50	8.50
Property and revenue	18.00	18.00	17.00	17.00	15.00	15.00	16.00	16.00	16.00	16.00
Treasurer	5.00	5.00	5.00	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
Public defender	10.50	10.00	10.00	10.00	10.00	9.00	9.00	9.00	9.00	8.50
Recorder of Deeds	5.50	5.50	5.50	6.50	7.50	7.50	7.50	7.00	8.00	8.00
Personnel	6.00	6.00	6.00	4.00	4.00	5.00	5.00	5.00	6.00	6.00
Information technology	11.00	9.00	9.00	8.00	7.00	7.00	7.00	7.00	7.00	7.00
Planning commission	8.00	7.00	5.00	5.00	5.00	5.00	4.00	5.00	5.00	6.00
Facilities and operation	26.00	28.00	26.00	25.00	25.00	25.00	25.00	25.00	26.50	26.50
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	1.00	2.00	2.00
General Government Administration Sub-total	123.50	122.00	117.50	111.00	108.00	105.50	104.50	103.00	108.50	109.00
General Government - Judicial:										
Court administration	37.00	37.00	35.00	37.00	37.00	36.00	35.00	35.00	35.50	35.00
District Justices	30.00	30.00	30.00	27.00	27.00	27.00	28.00	27.00	27.00	27.00
Law library	-	-	-	-	0.50	0.50	0.50	1.00	1.00	1.00
Clerk of Courts	12.50	12.50	12.50	13.50	13.50	13.50	13.50	13.50	13.50	13.50
Coroner	4.00	4.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
District Attorney	22.25	22.25	20.25	21.25	21.25	21.25	19.25	21.25	22.80	22.80
Prothonotary	10.00	10.00	10.00	11.00	11.00	10.00	10.00	11.00	11.00	11.00
Register of Wills	7.00	7.00	7.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
Sheriff	34.00	32.75	31.75	30.75	30.75	31.90	30.60	30.40	35.50	33.20
Domestic relations	35.50	35.50	35.50	35.50	35.50	36.00	37.00	37.00	37.00	37.00
General Government - Judicial Sub-total	192.25	191.00	186.00	187.00	187.50	187.15	184.85	187.15	194.30	191.50
Public Safety:										
Prison	124.00	124.00	123.00	123.00	114.00	114.00	114.00	114.00	114.00	114.00
Adult probation	32.50	31.50	31.50	31.50	32.50	31.25	31.25	31.00	31.00	29.80
Juvenile probation	21.50	20.50	20.50	20.50	20.50	20.25	20.25	20.00	20.00	19.80
Emergency communication	33.50	35.00	35.00	35.00	35.00	34.00	34.00	34.00	32.50	30.00
Public Safety Sub-total	211.50	211.00	210.00	210.00	202.00	199.50	199.50	199.00	197.50	193.60
Public Works:										
Bridge Crew	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	7.00	7.00
Public Works Sub-total	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	7.00	7.00
Human Services:										
Human services administration	19.00	19.00	17.00	16.00	15.00	15.00	15.00	15.00	15.00	13.00
MH/ID, Drug and Alcohol	18.00	18.00	18.00	18.00	19.00	18.00	18.00	18.00	18.00	20.00
Area Agency on Aging	33.00	33.00	31.00	31.00	31.00	25.00	25.00	25.50	28.00	27.00
Children and Youth	55.00	53.00	54.00	53.00	54.00	51.00	46.00	45.50	46.00	46.00
Veterans Services	4.00	5.00	4.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Human Services Sub-total	129.00	128.00	124.00	121.00	122.00	112.00	107.00	107.00	110.00	109.00
Culture and Recreation:										
Parks and Recreation	15.50	15.00	15.00	13.00	13.00	11.70	12.80	12.60	13.00	10.70
Culture and Recreation Sub-total	15.50	15.00	15.00	13.00	13.00	11.70	12.80	12.60	13.00	10.70
Conservation and Development:										
Community Action	-	-	-	-	-	-	2.80	2.80	2.80	2.80
Conservation District *	-	-	-	-	-	-	-	5.25	5.25	5.00
Conservation and Development Sub-total	-	-	-	-	-	-	2.80	8.05	8.05	7.80
TOTAL	676.75	672.00	657.50	647.00	637.50	620.85	616.45	621.80	638.35	628.60

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 Butler County Conservation District separated from the County in 2017.

COUNTY OF BUTLER, PENNSYLVANIA

OPERATING INDICATORS BY FUNCTION/PROGRAM - LAST TEN YEARS

(Unaudited)

Function	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government - Administration:										
General election information: (1)										
Registered voters	145,722	137,280	137,344	134,743	112,090	126,962	128,457	125,042	127,832	119,692
Votes cast	122,257	50,044	93,949	45,031	47,138	39,552	80,127	29,510	98,554	34,580
Percent of votes cast	83.90%	36.45%	68.40%	33.42%	42.05%	31.15%	62.38%	23.60%	77.10%	28.89%
Antlerless Deer Licenses (2)	877	962	25,482	24,753	24,303	23,701	23,477	21,183	20,277	21,971
Dog Licenses (2)	15,303	21,467	23,558	24,959	25,137	27,067	26,429	26,456	27,038	26,713
Checks/ACH Payments (3)	13,120	12,478	12,728	13,933	12,206	12,071	11,957	12,019	13,082	12,835
Instruments recorded (4)	19,653	19,582	26,185	35,959	31,541	26,605	26,370	28,313	27,690	28,521
General Government - Judicial:										
Autopsies performed (5)	104	113	117	127	130	102	92	143	120	89
Deaths investigated (5)	193	211	214	260	256	214	206	244	219	196
Civil cases filed (6)	1,190	1,069	1,001	990	965	1,176	1,143	1,153	1,051	1,086
Executions (6)**	211	207	185	153	131	320	313	329	333	333
Family court cases (6)	1,105	1,093	1,134	935	795	810	775	833	834	853
Judgments (6)	1,529	1,622	1,299	925	1,553	2,500	2,651	2,247	2,130	2,231
Liens - Federal Tax (6)	81	61	58	72	54	155	150	127	129	160
Liens - Municipal (6)	137	107	81	85	61	98	92	136	180	200
Miscellaneous civil cases (6)	235	426	392	367	341	438	360	321	330	348
No lien agreements (6)	160	132	186	249	177	185	261	202	197	202
Adoptions/Parental terminations (7)*	49	40	61	64	78	85	96	114	87	73
Adoptions/Petitions (7)*	61	42	57	51	60	87	76	93	58	61
Court accounts (7)*	48	55	58	36	44	52	67	72	55	77
Estates (7)*	991	911	1,029	973	819	816	835	863	834	815
Guardianships (7)*	21	11	8	15	7	16	21	17	49	49
Marriage licenses issued (7)*	940	942	874	963	862	918	979	902	974	882
Marriage licenses recorded (7)*	921	891	824	900	808	894	937	879	944	865
Warrants Served (8)	523	374	817	1,997	1,786	2,279	2,477	2,255	2,165	2,165
Warrants Attempted (8)	788	160	13	128	494	986	594	711	714	714
Human Services:										
Veteran Death Benefits (9)	255	307	308	431	384	451	405	408	430	490
Public Safety:										
Prison inmates (10)	2,572	2,842	2,273	2,244	2,010	2,645	2,845	2,990	2,908	2,520
Prison average daily population (10)***	438	458	446	413	261	309	328	379	401	371
911 Emergency Calls (11)***	98,676	102,322	129,577	122,208	135,003	101,771	100,748	114,637	96,360	97,322
Public Works:										
Tons of Asphalt - Road Maintenance (12)	37	5	4	4	2	6	5	3,069	7	9
Tons of Salt - Snow Removal (12)	44	0	96	46	65	22	70	22	89	90
Culture & Recreation:										
Park/Shelter reservations (13)	891	838	761	714	384	435	425	430	433	396
Pool Patrons (13)	22,259	19,950	24,636	14,950	13,693	32,581	32,052	28,709	48,324	38,397
Conservation & Development:										
Tons of waste produced (14)	240,015	252,494	247,227	226,618	156,640	159,558	152,913	144,343	146,376	148,278
Tons of waste recycled (14)	84,936	184,708	113,717	111,413	115,004	140,984	127,643	130,580	136,460	116,403

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	2024	2023	2022	2021	2020	2019	2018	2017	2016	2015
General Government - Administration: (1) (2)										
Buildings	7	7	7	7	7	7	7	7	7	7
Vehicles	10	10	10	10	11	12	12	12	12	12
General Government - Judicial: (1) (2)										
Buildings	5	5	5	5	5	5	5	5	5	5
Vehicles	9	9	9	9	10	12	11	10	10	10
Vehicles - Coroner	2	2	2	2	2	1	1	1	1	1
Vehicles - Sheriff	16	15	13	13	12	11	11	11	11	11
Vehicles - Sheriff (Transport)	4	4	1	1	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	12	10	10	10	4	4	4
9-1-1 Towers	3	3	3	3	3	4	4	4	4	4
Hazmat Trailers	27	27	27	27	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	572	564	564
Vehicles	4	2	2	2	2	2	2	2	2	2
Vehicles - Emergency Management	5	4	3	1	1	1	1	1	1	1
Vehicles - Hazmat	2	3	3	3	3	3	3	3	3	2
Vehicles - Probation	19	16	16	16	16	13	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	135	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	5
Trailers	1	1	1	1	1	1	1	1	1	1
Human Services: (1) (6) (7) (8)										
Buildings	3	3	3	3	3	3	3	2	2	2
Buildings - Veteran's Administration	1	1	1	1	2	1	1	1	1	1
Group Homes	1	1	1	1	2	1	1	3	3	3
Memorials	5	5	5	5	5	5	5	5	5	5
Senior Centers	7	7	8	8	7	8	8	8	9	9
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	408.76
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	1							
Conservation & Development: (1) (2)										
Buildings	3	3	3	3	3	3	3	3	3	3
Buses	15	20	20	20	17	19	23	17	17	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 2015-2024
(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		
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
2024	710	4,780,708	7,774,563	12,555,271	652	18,025,046

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 2024

\$250,000 OR MORE

(Unaudited)

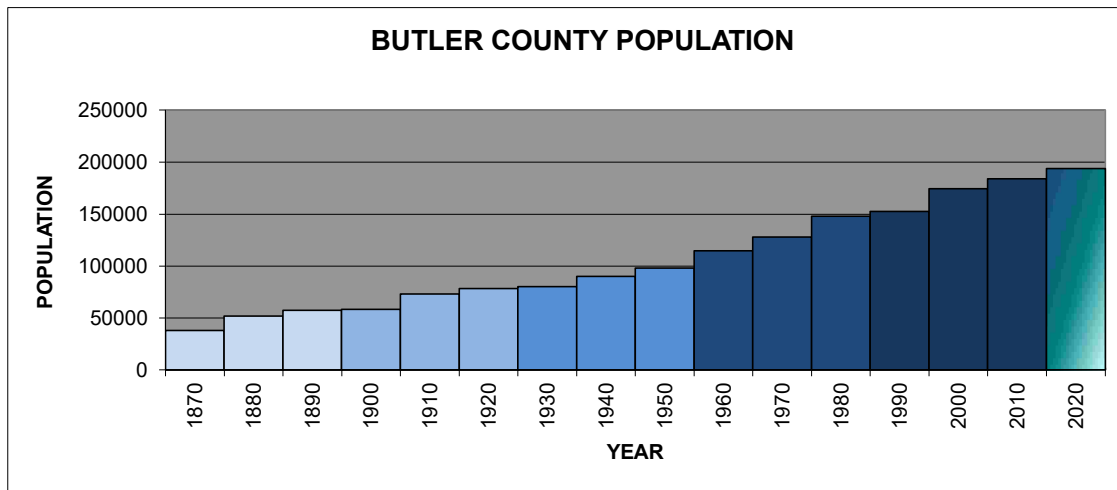
ORGANIZATION	LOCATION	AMOUNT
Adelphoi Village Inc	Latrobe	\$ 306,571
All State Technology, Inc	Oak Ridge, NJ	694,750
Allegheny Township, Butler County	Parker, PA	274,479
Alliance for Nonprofit Resources	Butler	2,753,952
Arc Human Services Inc.	Canonsburg	423,495
Bair Foundation of Pa,The	New Wilmington	466,751
Bethany Christian Services	Grand Rapids, MI	526,348
Bison Construction Inc	Fairmount City	1,741,791
Borough of Zelenople	Zelenople	266,124
Butler Co Agriculture Extention	Butler	288,500
Butler County Community College	Butler	6,037,761
Butler County Federated Library System	Butler	284,000
Butler County Tourism	Zelenople	2,672,545
Independence Health System	Butler	415,639
Capital One Public Funding, LLC	Hicksville, NY	1,219,531
Care Center	Charleroi	1,498,669
Catholic Charities	Pittsburgh	1,296,921
CDW Government Inc.	Vernon Hills, IL	799,645
Center for Community Resources	Butler	4,388,829
C&C Ford Sales Inc	Horsham, PA	267,218
Children's Institute of Pittsburgh, The	Pittsburgh	375,695
Clark Contractors Inc	Bedford	733,020
Columbia Gas of Pennsylvania	Philadelphia	1,060,510
Community Specialists Corporation	Pittsburgh	211,781
Community Care Connections	Butler	345,243
Community Development Corp	Butler	590,666
Connoquenessing Twp Sewer Authority	Renfrew	264,097
Consolidated Communications	St. Louis, MO	364,036
Cranberry Township	Cranberry Twp	1,055,363
Crown Benefits Administration	Indiana	9,325,930
Delta Development Group Inc.	Camp Hill	302,950
Election Systems & Software, LLC	Omaha, NE	323,851
Ellen O'Brien Gaiser Addition	Butler	424,934
Evans City Borough	Evans City	440,134
Family Pathways	Butler	1,135,451
Farmers National Bank	Canfield, OH	1,267,592
First Commonwealth Financial Corp	Indiana, PA	791,723
Glade Run Lutheran Services	Zelenople	1,498,217
Grapevine Center	Butler	402,290
Herbert, Rowland , Grubic	Harrisburg	902,889
Highmark Inc	Pittsburgh	457,343
Jackson Township	Zelenople	372,155
JusticeWorks Youthcare Inc.	Pittsburgh	1,216,283
Key Government Finance, Inc	Superio, Co	3,890,561
Keystone Adolescent Center	Greenville	386,779
McKinney Hauling and Excavating, INC	West Sunbury	394,873
Mental Health Association	Butler	459,227
Middlesex Township	Valencia	313,167
Milestone Centers, Inc.	Pittsburgh	1,331,381
Mortimers Excavating, Inc.	Pulaski	1,167,525
Motorola Solutions Inc.	Schaumburg, IL	480,117
Municipal Authority of Buffalo Township	Sarver	260,259
National Shotcrete LLC	Johnstown	307,158
NonProfit Development Corporation	Butler	350,858
Oasis Management Systems Inc	Cumming, GA	460,444
Pathways Adolescent Center Inc.	Oil City	2,742,715
Pennsylvania Counties Risk Pool	Harrisburg	631,733
Penn Township	Butler	263,279
Petroleum Valley Regional Water Authority	Petrolia	750,000
Pitney Bowes Credit Corporation	Louisville, KY	359,375
Pittsburgh Companies North (PCN)	Irwin	574,981
Positive Steps Therapy LLC	White Plains, NY	460,689
Pressly Ridge	Pittsburgh	195,854
Primecare Medical Inc.	Harrisburg	3,020,029
Redevelopment Authority	Butler	825,027
Right Electric Inc	Butler	259,150
Saxonburg Area Authority	Saxonburg	641,052
Schulteis Electric	Latrobe	358,684
Smart Communications Holding Inc	Seminole, FL	348,503
TEK84 Inc	Poway, CA	337,000
The Arc of Butler County	Butler	303,786
The Bank of New York Mellon	Pittsburgh	4,373,933
Totin Family Services	Worthington	493,179
Trinity Services LLC	Oldmar, FL	982,111
Tyler Technologies Inc.	Dallas, TX	321,433
West Penn Power Company	Akron, OH	509,891
Wiest Asphalt Products	Butler	267,443

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, 2024

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, 2024, 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 30, 2025.

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 30, 2025

COUNTY OF BUTLER, PENNSYLVANIA

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

YEAR ENDED DECEMBER 31, 2024

NONE

