



## Central Services Cost Allocation Plan

Butler County  
Pennsylvania

**FINAL**

OMB A-87 2013

Based On Actual Costs  
For The Year Ended December 31, 2013

**Butler County, Pennsylvania  
Federal OMB A-87 Cost Allocation Plan  
Based on Actual Costs for the  
Year Ended December 31, 2013**

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**SECTION I**

***CERTIFICATION PAGE***

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**Butler County, Pennsylvania**  
**Central Services Cost Allocation Plan**

**Certificate of Cost Allocation Plan**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief.

- (1) All costs included in this proposal dated today to establish cost allocations or billings for the year ended December 31, 2013 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State and Local Governments (OMB Circular A-87), and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Butler County, PA

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Governmental Unit



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Signature

Amy Wilson

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Name of Official

Chief Clerk/Director of Administration

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Title

October 20, 2014

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Date of Execution

**SECTION II**

***COST ALLOCATION METHODOLOGY***

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# MAXIMUS

## Cost Allocation Methodology

### Part One: The Double Step-Down Methodology

#### I. Cost Allocation Overview

MAXIMUS applies a double step-down methodology in its cost allocation procedures. The proprietary software, MAXIMUS Cost Allocation and Rate System (MAXCARS), is the tool with which the step-down methodology is accomplished.

MAXCARS provides for the inputting of all allowable costs by cost center identifications consistent with the County's accounting code structure. This capability allows for efficient balancing with the County's financial reporting systems.

Additionally, MAXCARS provides for the inputting of allocation statistics appropriate for the distribution of the identified indirect cost pools. Credits for direct billed payments, cost adjustments, and other valid and applicable costing factors are also facilitated within the software.

#### A. Initiating the Process

Determination of the data to be included within the cost allocation process is accomplished through:

- 1) Application of OMB Circular A-87 guidelines,
- 2) Extensive interviews with department directors or supervisors,
- 3) Review of financial documents,
- 4) Review of organizational structure, and
- 5) Analysis of statistical data relative to benefit of services provided.

#### B. Establishing the Cost Pools to Be Allocated

The organizational structure of the County is analyzed to determine which departments or cost pools provide services to other departments. These cost pools become the "Central Service Departments" in the cost allocation plan.

Next, each cost pool is evaluated to determine the activities or services provided. The costs are then broken into subparts or functions such that each activity can be allocated on a statistical measure that is relevant to the service provided and the benefit received.

Line items of expenditures are analyzed to determine which functions receive the benefit of the costs. Distributions of these costs are made according to the determined benefit of each function.

#### C. Establishing the Statistical Measurements or Bases for Allocation

Available statistical measurements are evaluated to establish the most equitable and meaningful basis for allocating each function within each Central Service Department. Consideration is given to determining the measurement that most appropriately demonstrates its relationship to the receiving units. For example a function that is driven by the number of employees within the benefiting departments can be allocated by number of employees. Similarly a function that is driven by the number of transactions for each benefiting department can be allocated by the number of transactions.

## **D. Accommodating Exceptions and Adjustments**

Applicable cost adjustments for unallowable costs and/or capitalized assets are incorporated into the appropriate schedules. Credits for direct billings, special revenues, etc. are entered into the computation cycle.

## **II. The Double Step-Down Methodology**

MAXIMUS employs a double step-down allocation procedure because Central Service Departments provide services to other Central Service Departments. Simply stated this allows all Central Service Departments to allocate costs to all other Central Service Departments. Since the Central Service Departments cannot simultaneously allocate their costs, the process must be done sequentially, one department after another. In the current plan, Building Depreciation is first in the sequence, Equipment Depreciation is second, Property Insurance is third, Liability Insurance is fourth, and Employee Benefits is fifth, and so on. The second step-down allows for the equitable allocation of the costs the Central Service Departments receives from one another.

The double step-down is supported by the OMB A-87 consistency of allocation requirement and has for over twenty years been widely accepted by Federal cognizant agencies.

### **A. The First Step-Down**

The rule for this first round of allocations is that each Central Service Department can allocate to any other department regardless of the sequence of the departments and can allocate to itself providing the statistical measurements indicate a basis for the allocations.

The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. As each Central Service Department performs its allocations it allocates:

- 1) Costs from the year end financials,
- 2) Cost adjustments,
- 3) Credits, and
- 4) Costs received from other Central Service Departments which have been identified up to this point.

At the completion of the first step-down each Central Service Department has the allocated costs from itself and from the Central Service Departments sequenced after itself. These costs will be allocated in the second step-down.

### **B. The Second Step-Down**

The rule for this second round of allocations is that each Central Service Department can allocate only to departments sequenced after the allocating department providing the statistical measurements indicate a basis for the allocations.

The process of allocating during this round is achieved sequentially consistent with the order of the Central Service Departments. In the second pass, all of the Central Service Departments are revisited, in the same order they were processed in the first pass. No direct expenditures are tallied in the second pass because they were all accounted for and allocated out in the first pass. Other incoming costs are tallied into the total for this department, including costs allocated to this department by departments which occur later than it in the sequence, on the first pass, and costs allocated to this department by other departments occurring earlier than it in the sequence, from the second pass. These costs on the second pass are allocated out to receiving departments, with the caveat that costs cannot be allocated to other Central Service Departments which have appeared earlier in the sequence. This ensures that on the second, final pass, costs move down the sequence (to departments occurring later in the sequence), and that no costs will be allocated to departments which will not be processed again because we have passed them for the last time. The last Central Service Department in the sequence can thus allocate only to grantee departments. In the final tally, all costs starting as direct expenditures for a Central Service Department are allocated, cross allocated and reallocated, but finally wind up somewhere in a grantee department.

## Part Two: Tracking Costs in the Cost Allocation Plan

### I. Cost Plan Organization

The MAXIMUS cost allocation plan typically is organized as follows:

- 1) Title page,
- 2) Narrative of cost allocation methodology,
- 3) Summary schedules, and
- 4) Detail schedules.

#### A. Summary Schedules

The summary schedules provide a recap of the results of the cost allocation process. The following explanations define the purposes of each of the typical schedules included in the cost allocation plan.

##### 1. Schedule A

Schedule A – Allocated Costs by Department demonstrates for each Receiving Department the costs received from each Central Service Department. This schedule answers the question:

Which Central Service Department actually allocated the costs to each Receiving Department?

This schedule does not necessarily demonstrate the Central Service Department from which the costs originated. For example costs sent from Purchasing to Controller and then to a Receiving Department will be recorded on Schedule A as being from Controller.

##### 2. Schedule B

Schedule B – Recaps the roll forwards calculated for the grantee departments. This schedule calculates the roll forward differences when comparing the final costs (actual) to the fixed costs (prior period).

In summary, this report takes the difference between actual costs for the current year (Final Costs) and the forecast costs for this year (Fixed Costs), adds that difference (Roll Forward) to the actual costs for this year (Final Cost) along with any one time adjustments to produce a forecast for a future period.

At the bottom of this report are lines for Subtotal, Direct Billed, Unallocated and Total. These numbers are relevant only to the Final Costs for the current period (column 1) and the Proposed Costs column (column 6). They exist only so that the totals of Schedule B can be shown to tie to Schedule A.

##### 3. Schedule C

Schedule C – Summary of Allocated Costs is the simplest report to use when balancing to the financials. This schedule demonstrates the full sequence of all departments. The Central Service Departments are listed first and in the order of their allocating sequence.

Basically this schedule demonstrates the costs to be allocated, the adjustments made to these costs, and the results of the allocations.

The Receiving Departments follow the Central Service Departments with the total allocations received from all Central Service Departments.

##### 4. Schedule D

Schedule D – Detail of Allocated Costs provides a view of the allocation flow of costs for each Central Service Department. This schedule allows the reader to see how the process sequentially zeroes out all of the Central Service Department costs and allocates them to Receiving Departments.



## **5. Schedule E**

Schedule E – Summary of Allocated Costs demonstrates for each Central Service Department the services or functions of the Central Service Department and the basis for the allocation of each function. This schedule is a convenient reference for reviewing the activities identified for each Central Service Department. This is particularly important when preparing a new plan and incorporating organizational and services changes.

### **B. Detail Schedules**

The detail schedules follow the summary schedules in the cost allocation plan. These schedules demonstrate the original costs being allocated by each Central Service Department. The adjustments are applied; the functions are defined; the incoming costs from other Central Service Departments are detailed; the allocation calculations for both step-downs are documented; and the results for each Central Service Department are summarized.

When tracking costs, typically the schedules are reviewed in reverse order tracking from summary information back to detail information. This will be demonstrated in a later section.

#### **1. Schedule \_\_.1**

Schedule \_\_.1 – Nature and Extent of Services is a brief narrative defining the purpose of the Central Service and the benefit it provides to the Receiving Departments.

#### **2. Schedule \_\_.2**

Schedule \_\_.2 – Costs to be Allocated provides an overview of the total costs allocated by each Central Service Department:

- 1) Expenditures from the financial reports – balances to Schedule C,
- 2) Adjustments to financial reports – balances to Schedule C, and
- 3) Incoming costs from other Central Service Departments.

The incoming costs are presented in columns that represent when these costs are allocated by the Central Service Department, not when the costs are received. As explained in Part I above, the costs that are received from Central Service Departments sequenced after the given department are held for allocation in the second step-down.

#### **3. Schedule \_\_.3**

Schedule \_\_.3 – Costs to be Allocated by Activity provides the following:

- 1) The expenditures from the financials are defined by type of expenditure and by activities or functions to the extent deemed necessary to insure the application of allocation bases that closely correlate to the benefits derived by the Receiving Departments. Each function is represented in its own column. The totals will balance with both Schedule C and with Schedule \_\_.2 expenditure amounts.
- 2) Adjustments to the financial reports are applied to the expenditures and the results spread to the appropriate functions.
- 3) Incoming costs are demonstrated first in total and then spread to the appropriate functions for allocation for each step-down. The totals for each step-down balance to the totals on Schedule \_\_.2.

It should be noted that incoming costs are coded to spread to only the functions that receive benefit from the services.

#### **4. Schedule \_\_.4**

Schedules \_\_.4 – Detail Activity Allocations represent the allocation results by function. Each function defined on Schedule \_\_.3 is demonstrated on a Detail Allocation Schedule. Because the number of functions varies, the number of the last of these schedules varies.

The information provided includes:

- 1) The statistical measurement used as a basis for allocation;
- 2) The identification of statistical measurement;
- 3) The source of the statistical measurement;

- 4) The percent relationship of each statistical measurement to the whole or total statistical measurement base;
- 5) The results of the first step-down – balances to functional total after first additions on Schedule \_\_.3;
- 6) The results of the second step-down – balances to functional total of second additions on Schedule \_\_.3; and
- 7) The totals allocated from both step-downs – balances to functional grand total from Schedule \_\_.3.
- 8) Note the results of the second step-down. This schedule clearly demonstrates how the second step-down allocates only to departments sequenced after the allocating department.

## **5. Schedule \_\_.5**

Schedules \_\_.5 – Allocation Summary for each Central Service Department provides a summary of costs allocated by each function. The function totals balance to the totals from each Detail Allocation schedule defined above.

The totals allocated to the Receiving Departments will balance to Schedule A for the allocating department.

## **II. The Tracking Process**

Typically for tracking costs that are being questioned, one begins with Schedule A. This is where the questioned cost is usually identified.

- 1) From Schedule A, the tracker will identify the allocating Central Service Department. From the Table of Contents the appropriate detail schedules for the allocating department will be identified.
- 2) Tracking begins with the last detail schedule. The questioned amount is located. A review of the summary amounts by functions indicates which detail allocation schedules to review.
- 3) Review of each detail schedule will demonstrate the relative benefit received by the Receiving Department for the portion of the questioned cost attributable to each function.
- 4) Continuing backward through the detail schedules the composition of the total functional costs can be reviewed.
- 5) At this point any remaining questions should be regarding the incoming costs. If these costs are questioned, then from Schedule \_\_.2, the tracker can identify which department allocated the questioned incoming costs. Referring again to the Table of Contents the detail schedules for the sending Central Service Department can be located. Tracking should continue by repeated the steps provided above in this section.

**SECTION III**

***COST ALLOCATION PLAN BASED ON ACTUAL 2013 COSTS***

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**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
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**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	ELECTIONS	ASSESSMENT	MAPPING	TAX COLLECTORS	TAX CLAIM	PUBLIC DEFENDER	RECORDER DEEDS
BUILDING DEPREC	12,454	21,104	4,466	0	3,364	4,372	29,311
EQUIPMENT DEPR/USE	826	604	354	73	385	762	648
PROPERTY INSURANCE	466	789	167	0	126	500	1,097
LIABILITY INSURANCE	578	2,188	405	296	274	1,196	1,004
EMPLOYEE BENEFITS	4,542	0	0	0	0	0	0
FACILITY OPERATIONS	25,415	43,069	9,114	0	6,866	13,252	59,818
INFORMATION SERVICES	5,888	14,868	24,228	0	12,908	7,788	35,391
CONTROLLER	10,653	5,980	4,209	5,921	4,877	8,796	7,083
TREASURER	885	497	350	84	405	731	588
COMMISS & BUDGET	2,454	2,508	1,124	866	1,188	3,174	2,146
SOLICITOR	7,018	5,882	0	0	18,886	0	1,858
PERSONNEL	2,350	6,714	2,013	5,149	1,343	5,036	5,372
PURCHASING	1,201	629	401	0	401	228	858
PRINTING & MAILING	23,609	21,967	321	0	7,858	3,562	14,464
CENTRAL TELEPHONE	3,621	1,810	1,810	0	1,810	1,810	1,810
MOTOR POOL	332	4,847	0	0	170	666	0
SHERIFF	4,057	6,875	1,455	0	1,096	2,674	9,550
Total Allocated	106,349	140,331	50,417	12,389	61,957	54,547	170,998
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	106,349	140,331	50,417	12,389	61,957	54,547	170,998
Adjustments	0	0	0	0	0	0	0
Proposed Costs	106,349	140,331	50,417	12,389	61,957	54,547	170,998





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	PLANNING	SAFETY	CONSTRUCTION	COURTS	ACCESS & VISITN	DJ EVANS CITY	DJ SAXONBURG
BUILDING DEPREC	7,575	722	0	129,702	0	0	0
EQUIPMENT DEPR/USE	450	29	616	4,916	0	1,239	800
PROPERTY INSURANCE	283	82	66	6,819	0	20	23
LIABILITY INSURANCE	578	0	2,287	4,910	0	518	391
EMPLOYEE BENEFITS	0	0	0	12,211	0	0	0
FACILITY OPERATIONS	15,459	2,190	0	289,908	0	0	0
INFORMATION SERVICES	3,270	0	0	77,194	0	393	393
CONTROLLER	5,051	407	6,996	59,365	0	16,286	10,421
TREASURER	420	34	582	4,932	0	1,353	866
COMMISS & BUDGET	1,383	44	2,720	15,898	142	2,769	1,819
SOLICITOR	1,239	0	0	2,064	0	0	0
PERSONNEL	3,355	0	4,364	25,175	0	2,684	2,013
PURCHASING	115	0	1,887	2,002	0	629	1,258
PRINTING & MAILING	1,195	0	0	15,461	0	873	981
CENTRAL TELEPHONE	1,810	0	1,810	25,339	0	0	0
MOTOR POOL	967	0	6,133	798	0	0	0
SHERIFF	2,468	441	0	49,532	0	0	0
Total Allocated	45,618	3,949	27,461	726,226	142	26,764	18,965
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	45,618	3,949	27,461	726,226	142	26,764	18,965
Adjustments	0	0	0	0	0	0	0
Proposed Costs	45,618	3,949	27,461	726,226	142	26,764	18,965



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	DJ CHICORA	DJ BUTLER TWP	DJ SLIPPERY ROCK	DJ CRANBERRY	DJ BUTLER CITY	LAW LIBRARY	CLERK COURTS
BUILDING DEPREC	0	0	0	0	0	9,816	7,537
EQUIPMENT DEPR/USE	783	722	1,058	899	1,518	632	867
PROPERTY INSURANCE	20	162	245	18	343	1,123	862
LIABILITY INSURANCE	401	518	643	518	518	139	1,775
EMPLOYEE BENEFITS	0	0	0	0	0	0	752
FACILITY OPERATIONS	0	13,058	0	0	43,910	29,755	22,849
INFORMATION SERVICES	393	393	393	393	392	16,013	33,442
CONTROLLER	10,189	9,086	13,528	11,554	20,175	8,563	8,796
TREASURER	847	755	1,124	960	1,676	711	731
COMMISS & BUDGET	1,803	1,868	2,352	2,260	3,056	1,523	3,566
SOLICITOR	0	0	0	0	0	0	0
PERSONNEL	2,013	2,684	3,355	2,684	2,684	671	9,061
PURCHASING	401	171	514	228	286	0	1,201
PRINTING & MAILING	1,558	15,328	1,248	873	27,634	112	36,453
CENTRAL TELEPHONE	0	0	0	0	0	1,810	23,531
MOTOR POOL	0	0	0	0	0	0	34
SHERIFF	0	0	0	0	0	6,004	4,610
Total Allocated	18,408	44,745	24,460	20,387	102,192	76,872	156,067
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	18,408	44,745	24,460	20,387	102,192	76,872	156,067
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,408	44,745	24,460	20,387	102,192	76,872	156,067



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	CORONER	DISTRICT ATTY	DUI CHECKPT	AUTO THEFT	PROTHONOTARY	REGISTER WILLS	PRISON
BUILDING DEPREC	0	20,589	0	0	9,897	6,347	0
EQUIPMENT DEPR/USE	767	1,926	175	313	759	665	4,407
PROPERTY INSURANCE	343	770	0	0	1,132	237	17,103
LIABILITY INSURANCE	730	9,135	120	149	1,443	1,093	51,261
EMPLOYEE BENEFITS	0	20,193	0	0	0	0	5,359
FACILITY OPERATIONS	0	42,019	0	0	30,003	12,952	29,891
INFORMATION SERVICES	0	30,695	0	894	14,683	23,446	67,929
CONTROLLER	9,957	23,485	2,206	4,122	7,896	7,316	33,646
TREASURER	827	1,951	183	342	656	607	2,795
COMMISS & BUDGET	2,400	7,481	411	709	3,124	2,598	30,764
SOLICITOR	206	2,889	0	0	0	206	9,494
PERSONNEL	2,013	9,236	671	671	7,385	5,372	76,529
PURCHASING	458	1,030	0	0	801	1,258	18,879
PRINTING & MAILING	959	8,180	0	0	36,171	6,864	513
CENTRAL TELEPHONE	0	1,810	0	0	1,810	12,670	0
MOTOR POOL	939	3,798	0	643	0	986	3,261
SHERIFF	0	6,708	0	0	6,054	2,068	0
Total Allocated	19,599	191,895	3,766	7,843	121,814	84,685	351,831
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	19,599	191,895	3,766	7,843	121,814	84,685	351,831
Adjustments	0	0	0	0	0	0	0
Proposed Costs	19,599	191,895	3,766	7,843	121,814	84,685	351,831



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	ADULT PROBATION	JUVENILE PROBATION	EMA	RADIATION	VETERANS AFFRS	SURPLUS FOODS	ALAMEDA PARK
BUILDING DEPREC	0	23,199	0	0	3,808	0	0
EQUIPMENT DEPR/USE	1,717	1,029	566	96	1,665	0	1,137
PROPERTY INSURANCE	50	868	0	0	1,017	98	942
LIABILITY INSURANCE	14,772	11,292	797	0	275	0	990
EMPLOYEE BENEFITS	4,931	0	0	0	0	0	0
FACILITY OPERATIONS	29,894	47,345	0	0	7,771	4,137	0
INFORMATION SERVICES	43,477	31,886	3,448	0	2,440	0	894
CONTROLLER	17,214	9,347	6,909	1,335	22,701	0	15,038
TREASURER	1,430	776	574	111	1,886	0	1,250
COMMISS & BUDGET	9,683	5,148	1,473	154	3,186	0	2,165
SOLICITOR	1,548	0	0	0	0	0	0
PERSONNEL	18,460	13,762	2,684	0	1,343	0	2,218
PURCHASING	1,430	744	0	115	286	0	4,976
PRINTING & MAILING	22,021	2,878	1,621	0	1,540	0	0
CENTRAL TELEPHONE	7,241	1,810	0	0	1,810	0	1,810
MOTOR POOL	15,929	5,065	116	0	685	0	1,840
SHERIFF	0	7,558	0	0	1,240	0	0
Total Allocated	189,797	162,707	18,188	1,811	51,653	4,235	33,260
Roll Forward	0	0	0	0	0	0	0
Cost With Roll Forward	189,797	162,707	18,188	1,811	51,653	4,235	33,260
Adjustments	0	0	0	0	0	0	0
Proposed Costs	189,797	162,707	18,188	1,811	51,653	4,235	33,260



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	ALAMEDA POOL	CONTRIBUTIONS	INSUR LOSS FND	GEN FUND GRANT FUND	RETIREMENT FND	WKS COMP TRUST	TAX CLAIM FND
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPR/USE	669	144	0	1,623	285	4	223
PROPERTY INSURANCE	1,010	0	0	0	0	0	0
LIABILITY INSURANCE	346	0	0	612	0	0	0
EMPLOYEE BENEFITS	1,646	0	0	0	0	0	0
FACILITY OPERATIONS	0	0	0	0	0	0	0
INFORMATION SERVICES	0	0	0	4,342	0	0	0
CONTROLLER	8,593	2,003	351	6,701	0	1,449	2,750
TREASURER	714	166	0	1,768	331	5	258
COMMISS & BUDGET	1,302	206	0	3,962	409	5	320
SOLICITOR	0	0	0	0	3,715	516	0
PERSONNEL	2,013	0	0	3,692	0	0	0
PURCHASING	4,347	0	0	57	0	0	0
PRINTING & MAILING	0	0	0	0	0	0	0
CENTRAL TELEPHONE	1,810	0	0	650	0	0	0
MOTOR POOL	0	0	0	0	0	0	0
SHERIFF	0	0	0	0	0	0	0
Total Allocated	22,450	2,519	351	23,407	4,740	1,979	3,551
Roll Forward	0	0	323	( 6,354)	( 1,955)	53	( 718)
Cost With Roll Forward	22,450	2,519	674	17,053	2,785	2,032	2,833
Adjustments	0	0	0	0	0	0	0
Proposed Costs	22,450	2,519	674	17,053	2,785	2,032	2,833

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	HOTEL TAX	MARCELLUS SHALE	CAPITAL	RECORDS IMPROVE	HAVA GRANT	CONSERV GRANT FND	LANDFILL CLOSURE
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPR/USE	63	13	527	263	0	509	0
PROPERTY INSURANCE	0	0	0	0	0	0	0
LIABILITY INSURANCE	0	0	0	38	0	129	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
FACILITY OPERATIONS	0	0	0	0	0	0	0
INFORMATION SERVICES	0	0	0	0	0	894	0
CONTROLLER	732	1,785	351	205	0	2,194	29
TREASURER	72	15	610	304	0	569	0
COMMISS & BUDGET	3,581	409	3,411	793	0	869	0
SOLICITOR	0	0	0	0	0	0	0
PERSONNEL	0	0	0	0	0	671	0
PURCHASING	0	0	3,603	171	0	0	0
PRINTING & MAILING	0	0	0	0	0	0	0
CENTRAL TELEPHONE	0	0	0	0	0	0	0
MOTOR POOL	0	0	0	0	0	0	0
SHERIFF	0	0	0	0	0	0	0
Total Allocated	4,448	2,222	8,502	1,774	0	5,835	29
Roll Forward	( 14)	1,998	( 975)	365	( 84)	1,319	( 55)
Cost With Roll Forward	4,434	4,220	7,527	2,139	( 84)	7,154	( 26)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,434	4,220	7,527	2,139	( 84)	7,154	( 26)

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	SUNNYVIEW HOME	CENTRAL BOOKING	AUTOMATION FEE	ACT 44-LIQUID FUEL	LIQUID FUELS	DOMESTIC RELATIONS	DRS MLR-GVT CTR
BUILDING DEPREC	0	0	0	0	1,198	0	30,418
EQUIPMENT DEPR/USE	13,274	268	90	98	792	1,481	0
PROPERTY INSURANCE	11,325	0	0	0	115	0	1,138
LIABILITY INSURANCE	24,013	847	0	0	2,182	5,140	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
FACILITY OPERATIONS	0	0	0	0	2,445	0	62,076
INFORMATION SERVICES	55,961	1,723	0	0	894	12,380	0
CONTROLLER	26,760	263	907	161	0	1,785	0
TREASURER	9,734	270	104	114	755	987	0
COMMISS & BUDGET	30,940	792	155	146	2,845	8,513	0
SOLICITOR	19,505	0	0	0	2,684	0	0
PERSONNEL	152,709	1,343	0	0	5,372	24,166	0
PURCHASING	0	0	514	0	1,716	1,430	0
PRINTING & MAILING	1,678	0	0	0	0	8,891	0
CENTRAL TELEPHONE	3,901	0	0	0	650	650	0
MOTOR POOL	1,214	0	0	0	703	1,780	0
SHERIFF	0	0	0	0	390	0	9,910
<b>Total Allocated</b>	<b>351,014</b>	<b>5,506</b>	<b>1,770</b>	<b>519</b>	<b>22,741</b>	<b>67,203</b>	<b>103,542</b>
Roll Forward	0	397	937	( 1,133)	0	4,352	0
<b>Cost With Roll Forward</b>	<b>351,014</b>	<b>5,903</b>	<b>2,707</b>	<b>( 614)</b>	<b>22,741</b>	<b>71,555</b>	<b>103,542</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>351,014</b>	<b>5,903</b>	<b>2,707</b>	<b>( 614)</b>	<b>22,741</b>	<b>71,555</b>	<b>103,542</b>

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	SENIOR AIDES	CONSERVATION	AGRIC CONS EAS	AREA AGCY AGING	WASTE MGMT	RECREATION	SCC
BUILDING DEPREC	0	0	0	0	714	0	0
EQUIPMENT DEPR/USE	150	797	29	3,375	315	991	13
PROPERTY INSURANCE	0	82	0	509	27	0	0
LIABILITY INSURANCE	1,251	1,175	0	6,407	438	592	0
EMPLOYEE BENEFITS	162	0	0	0	0	0	0
FACILITY OPERATIONS	0	4,642	0	1,752	1,456	0	0
INFORMATION SERVICES	0	6,363	0	35,826	894	3,448	0
CONTROLLER	365	4,345	776	9,890	337	907	556
TREASURER	173	841	34	3,340	345	1,046	15
COMMISS & BUDGET	580	2,194	452	9,268	789	2,293	287
SOLICITOR	0	516	0	0	826	1,548	0
PERSONNEL	8,557	2,684	0	18,796	671	3,355	0
PURCHASING	0	57	0	514	57	2,917	0
PRINTING & MAILING	0	191	0	0	30	319	0
CENTRAL TELEPHONE	0	650	0	7,151	0	650	0
MOTOR POOL	0	279	0	8,449	10	0	0
SHERIFF	0	0	0	0	233	0	0
Total Allocated	11,238	24,816	1,291	105,277	7,142	18,066	871
Roll Forward	( 1,979)	4,527	( 307)	( 3,310)	( 1,734)	( 3,135)	294
Cost With Roll Forward	9,259	29,343	984	101,967	5,408	14,931	1,165
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,259	29,343	984	101,967	5,408	14,931	1,165





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	EMERG COMM 9-1-1	HAZMAT	WIRELESS 9-1-1	HEALTH CHOICES	MH/EI/ID	MH/EI/ID MLR-GC	MH/EI/ID MLR-CH
BUILDING DEPREC	0	0	0	0	0	20,635	163
EQUIPMENT DEPR/USE	1,839	517	127	623	946	0	0
PROPERTY INSURANCE	4,143	223	0	0	855	772	19
LIABILITY INSURANCE	3,304	1,066	0	690	3,180	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
FACILITY OPERATIONS	13,265	0	0	0	0	42,112	494
INFORMATION SERVICES	22,117	894	0	886	5,535	0	0
CONTROLLER	0	1,975	2,033	1,097	6,452	0	0
TREASURER	1,110	579	147	620	873	0	0
COMMISS & BUDGET	8,244	1,194	454	2,145	1,927	0	0
SOLICITOR	3,096	0	0	2,271	2,167	0	0
PERSONNEL	16,447	671	0	3,355	7,385	0	0
PURCHASING	401	572	0	0	0	0	0
PRINTING & MAILING	0	84	0	0	4	0	0
CENTRAL TELEPHONE	650	0	0	0	650	0	0
MOTOR POOL	0	326	0	68	1,388	0	0
SHERIFF	0	0	0	0	0	6,723	100
<b>Total Allocated</b>	<b>74,616</b>	<b>8,101</b>	<b>2,761</b>	<b>11,755</b>	<b>31,362</b>	<b>70,242</b>	<b>776</b>
Roll Forward	4,401	( 3,837)	( 713)	1,735	( 32,243)	0	0
<b>Cost With Roll Forward</b>	<b>79,017</b>	<b>4,264</b>	<b>2,048</b>	<b>13,490</b>	<b>( 881)</b>	<b>70,242</b>	<b>776</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>79,017</b>	<b>4,264</b>	<b>2,048</b>	<b>13,490</b>	<b>( 881)</b>	<b>70,242</b>	<b>776</b>



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	DRUG & ALCOHOL	D&A MLR-GVT CTR	HUM SVCS BLK GRT	PATH TRANS AGE	TOBACCO	CYS	CYS MLR-GVT CTR
BUILDING DEPREC	0	2,850	0	0	0	0	33,456
EQUIPMENT DEPR/USE	2,962	0	5,381	69	88	11,608	0
PROPERTY INSURANCE	0	106	0	0	0	0	1,252
LIABILITY INSURANCE	936	0	1,399	0	0	9,459	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
FACILITY OPERATIONS	0	5,815	0	0	0	0	68,276
INFORMATION SERVICES	1,063	0	1,594	0	0	8,345	0
CONTROLLER	5,457	0	11,953	380	512	23,438	0
TREASURER	3,306	0	6,046	80	101	12,501	0
COMMISS & BUDGET	5,806	0	9,774	122	165	20,917	0
SOLICITOR	1,032	0	0	0	0	6,605	0
PERSONNEL	4,028	0	6,041	0	0	30,880	0
PURCHASING	343	0	1,774	0	0	1,144	0
PRINTING & MAILING	2	0	0	0	0	1,018	0
CENTRAL TELEPHONE	650	0	0	0	0	2,601	0
MOTOR POOL	751	0	69	0	0	5,062	0
SHERIFF	0	928	0	0	0	0	10,900
<b>Total Allocated</b>	<b>26,336</b>	<b>9,699</b>	<b>44,031</b>	<b>651</b>	<b>866</b>	<b>133,578</b>	<b>113,884</b>
Roll Forward	( 3,637)	0	38,364	120	51	( 84)	0
<b>Cost With Roll Forward</b>	<b>22,699</b>	<b>9,699</b>	<b>82,395</b>	<b>771</b>	<b>917</b>	<b>133,494</b>	<b>113,884</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>22,699</b>	<b>9,699</b>	<b>82,395</b>	<b>771</b>	<b>917</b>	<b>133,494</b>	<b>113,884</b>



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	CYS MLR-CRT HSE	COMM ACTION & DEVEL	COMM ACTN MLR-GVT CTR	CDBG	JUV CRT RESTITUTN	CO-OP EXTENSION	B.A.R.T.
BUILDING DEPREC	3,323	0	2,370	0	0	0	0
EQUIPMENT DEPR/USE	0	2,214	0	213	25	0	0
PROPERTY INSURANCE	381	0	88	0	0	94	91
LIABILITY INSURANCE	0	250	0	154	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	0	0	0
FACILITY OPERATIONS	10,075	0	( 2,137)	0	0	74,952	0
INFORMATION SERVICES	0	4,284	0	894	0	0	0
CONTROLLER	0	13,538	0	2,033	205	0	0
TREASURER	0	2,532	0	227	29	0	0
COMMISS & BUDGET	0	3,861	0	571	45	0	0
SOLICITOR	0	1,548	0	1,858	0	0	0
PERSONNEL	0	1,008	0	671	0	0	0
PURCHASING	0	915	0	115	0	0	0
PRINTING & MAILING	0	32	0	32	0	0	0
CENTRAL TELEPHONE	0	650	0	0	0	0	0
MOTOR POOL	0	473	0	237	0	0	7,195
SHERIFF	2,032	0	772	0	0	0	0
<b>Total Allocated</b>	<b>15,811</b>	<b>31,305</b>	<b>1,093</b>	<b>7,005</b>	<b>304</b>	<b>75,046</b>	<b>7,286</b>
Roll Forward	0	( 2,700)	0	( 1,294)	( 164)	0	0
<b>Cost With Roll Forward</b>	<b>15,811</b>	<b>28,605</b>	<b>1,093</b>	<b>5,711</b>	<b>140</b>	<b>75,046</b>	<b>7,286</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>15,811</b>	<b>28,605</b>	<b>1,093</b>	<b>5,711</b>	<b>140</b>	<b>75,046</b>	<b>7,286</b>

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Allocated Costs By Department**

Central Service Departments	OTHER	SubTotal	Direct Billed	Unallocated	Total
BUILDING DEPREC	19,152	408,542	0	0	408,542
EQUIPMENT DEPR/USE	633	86,644	0	0	86,644
PROPERTY INSURANCE	1,719	59,720	0	0	59,720
LIABILITY INSURANCE	0	174,802	0	0	174,802
EMPLOYEE BENEFITS	0	49,796	0	26,163	75,959
FACILITY OPERATIONS	92,050	1,155,948	46,295	0	1,202,243
INFORMATION SERVICES	15,953	637,822	0	0	637,822
CONTROLLER	8,869	541,245	0	177,196	718,441
TREASURER	733	83,373	522	510,206	594,101
COMMISS & BUDGET	1,556	255,261	0	786,055	1,041,316
SOLICITOR	6,914	106,091	0	0	106,091
PERSONNEL	0	523,579	0	0	523,579
PURCHASING	3,318	66,352	0	0	66,352
PRINTING & MAILING	8,007	274,532	0	( 6,128)	268,404
CENTRAL TELEPHONE	0	117,245	0	0	117,245
MOTOR POOL	0	75,213	61,661	0	136,874
SHERIFF	7,392	151,770	0	2,218,083	2,369,853
Total Allocated	166,296	4,767,935	108,478	3,711,575	8,587,988
Roll Forward	0	( 7,189)	0	0	( 7,189)
Cost With Roll Forward	166,296	4,760,746	108,478	3,711,575	8,580,799
Adjustments	0	0	0	0	0
Proposed Costs	166,296	4,760,746	108,478	3,711,575	8,580,799



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
ELECTIONS	106,349	NA	NA	106,349	0	106,349
ASSESSMENT	140,331	NA	NA	140,331	0	140,331
MAPPING	50,417	NA	NA	50,417	0	50,417
TAX COLLECTORS	12,389	NA	NA	12,389	0	12,389
TAX CLAIM	61,957	NA	NA	61,957	0	61,957
PUBLIC DEFENDER	54,547	NA	NA	54,547	0	54,547
RECORDER DEEDS	170,998	NA	NA	170,998	0	170,998
PLANNING	45,618	NA	NA	45,618	0	45,618
SAFETY	3,949	NA	NA	3,949	0	3,949
CONSTRUCTION	27,461	NA	NA	27,461	0	27,461
COURTS	726,226	NA	NA	726,226	0	726,226
ACCESS & VISITN	142	NA	NA	142	0	142
DJ EVANS CITY	26,764	NA	NA	26,764	0	26,764
DJ SAXONBURG	18,965	NA	NA	18,965	0	18,965
DJ CHICORA	18,408	NA	NA	18,408	0	18,408
DJ BUTLER TWP	44,745	NA	NA	44,745	0	44,745
DJ SLIPPERY ROCK	24,460	NA	NA	24,460	0	24,460
DJ CRANBERRY	20,387	NA	NA	20,387	0	20,387
DJ BUTLER CITY	102,192	NA	NA	102,192	0	102,192
LAW LIBRARY	76,872	NA	NA	76,872	0	76,872
CLERK COURTS	156,067	NA	NA	156,067	0	156,067
CORONER	19,599	NA	NA	19,599	0	19,599
DISTRICT ATTY	191,895	NA	NA	191,895	0	191,895
DUI CHECKPT	3,766	NA	NA	3,766	0	3,766
AUTO THEFT	7,843	NA	NA	7,843	0	7,843
PROTHONOTARY	121,814	NA	NA	121,814	0	121,814
REGISTER WILLS	84,685	NA	NA	84,685	0	84,685
PRISON	351,831	NA	NA	351,831	0	351,831
ADULT PROBATION	189,797	NA	NA	189,797	0	189,797
JUVENILE PROBATION	162,707	NA	NA	162,707	0	162,707
EMA	18,188	NA	NA	18,188	0	18,188
RADIATION	1,811	NA	NA	1,811	0	1,811
VETERANS AFFRS	51,653	NA	NA	51,653	0	51,653
SURPLUS FOODS	4,235	NA	NA	4,235	0	4,235
ALAMEDA PARK	33,260	NA	NA	33,260	0	33,260



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
ALAMEDA POOL	22,450	NA	NA	22,450	0	22,450
CONTRIBUTIONS	2,519	NA	NA	2,519	0	2,519
INSUR LOSS FND	351	28	323	674	0	674
GEN FUND GRANT FUND	23,407	29,761	( 6,354)	17,053	0	17,053
RETIREMENT FND	4,740	6,695	( 1,955)	2,785	0	2,785
WKS COMP TRUST	1,979	1,926	53	2,032	0	2,032
TAX CLAIM FND	3,551	4,269	( 718)	2,833	0	2,833
HOTEL TAX	4,448	4,462	( 14)	4,434	0	4,434
MARCELLUS SHALE	2,222	224	1,998	4,220	0	4,220
CAPITAL	8,502	9,477	( 975)	7,527	0	7,527
RECORDS IMPROVE	1,774	1,409	365	2,139	0	2,139
HAVA GRANT	0	84	( 84)	( 84)	0	( 84)
CONSERV GRANT FND	5,835	4,516	1,319	7,154	0	7,154
LANDFILL CLOSURE	29	84	( 55)	( 26)	0	( 26)
SUNNYVIEW HOME	351,014	NA	NA	351,014	0	351,014
CENTRAL BOOKING	5,506	5,109	397	5,903	0	5,903
AUTOMATION FEE	1,770	833	937	2,707	0	2,707
ACT 44-LIQUID FUEL	519	1,652	( 1,133)	( 614)	0	( 614)
LIQUID FUELS	22,741	NA	NA	22,741	0	22,741
DOMESTIC RELATIONS	67,203	62,851	4,352	71,555	0	71,555
DRS MLR-GVT CTR	103,542	NA	NA	103,542	0	103,542
SENIOR AIDES	11,238	13,217	( 1,979)	9,259	0	9,259
CONSERVATION	24,816	20,289	4,527	29,343	0	29,343
AGRIC CONS EAS	1,291	1,598	( 307)	984	0	984
AREA AGCY AGING	105,277	108,587	( 3,310)	101,967	0	101,967
WASTE MGMT	7,142	8,876	( 1,734)	5,408	0	5,408
RECREATION	18,066	21,201	( 3,135)	14,931	0	14,931
SCC	871	577	294	1,165	0	1,165
EMERG COMM 9-1-1	74,616	70,215	4,401	79,017	0	79,017
HAZMAT	8,101	11,938	( 3,837)	4,264	0	4,264
WIRELESS 9-1-1	2,761	3,474	( 713)	2,048	0	2,048
HEALTH CHOICES	11,755	10,020	1,735	13,490	0	13,490
MH/EI/ID	31,362	63,605	( 32,243)	( 881)	0	( 881)
MH/EI/ID MLR-GC	70,242	NA	NA	70,242	0	70,242
MH/EI/ID MLR-CH	776	NA	NA	776	0	776



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Fixed Costs Proposed**

Receiving Departments	Final Costs Fiscal 2013	Fixed Costs	Roll Forward	Actual Costs w/ Roll Fwd	Adjustments	Proposed Costs Future Period
DRUG & ALCOHOL	26,336	29,973	( 3,637)	22,699	0	22,699
D&A MLR-GVT CTR	9,699	NA	NA	9,699	0	9,699
HUM SVCS BLK GRT	44,031	5,667	38,364	82,395	0	82,395
PATH TRANS AGE	651	531	120	771	0	771
TOBACCO	866	815	51	917	0	917
CYS	133,578	133,662	( 84)	133,494	0	133,494
CYS MLR-GVT CTR	113,884	NA	NA	113,884	0	113,884
CYS MLR-CRT HSE	15,811	NA	NA	15,811	0	15,811
COMM ACTION & DEVEL	31,305	34,005	( 2,700)	28,605	0	28,605
COMM ACTN MLR-GVT CTR	1,093	NA	NA	1,093	0	1,093
CDBG	7,005	8,299	( 1,294)	5,711	0	5,711
JUV CRT RESTITUTN	304	468	( 164)	140	0	140
CO-OP EXTENSION	75,046	NA	NA	75,046	0	75,046
B.A.R.T.	7,286	NA	NA	7,286	0	7,286
OTHER	166,296	NA	NA	166,296	0	166,296
SubTotal	4,767,935	680,397	( 7,189)	4,760,746	0	4,760,746
Direct Billed	108,478					108,478
Unallocated	3,711,575					3,711,575
Total	8,587,988					8,580,799



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
BUILDING DEPREC	0	509,366	
EQUIPMENT DEPR/USE	0	208,723	
PROPERTY INSURANCE	64,180	0	
LIABILITY INSURANCE	202,093	0	
EMPLOYEE BENEFITS	96,371	0	
FACILITY OPERATIONS	1,276,044	0	
INFORMATION SERVICES	742,677	( 83,920)	
CONTROLLER	658,265	100,362	
TREASURER	516,681	522	
COMMISS & BUDGET	791,818	90,533	
SOLICITOR	167,490	0	
PERSONNEL	411,298	39,787	
PURCHASING	63,952	0	
PRINTING & MAILING	282,200	0	
CENTRAL TELEPHONE	162,614	0	
MOTOR POOL	126,121	( 3,885)	
SHERIFF	2,164,296	400	
ELECTIONS			106,349
ASSESSMENT			140,331
MAPPING			50,417
TAX COLLECTORS			12,389
TAX CLAIM			61,957
PUBLIC DEFENDER			54,547
RECORDER DEEDS			170,998
PLANNING			45,618
SAFETY			3,949
CONSTRUCTION			27,461
COURTS			726,226
ACCESS & VISITN			142
DJ EVANS CITY			26,764
DJ SAXONBURG			18,965
DJ CHICORA			18,408
DJ BUTLER TWP			44,745
DJ SLIPPERY ROCK			24,460
DJ CRANBERRY			20,387
DJ BUTLER CITY			102,192
LAW LIBRARY			76,872





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated
CLERK COURTS			156,067
CORONER			19,599
DISTRICT ATTY			191,895
DUI CHECKPT			3,766
AUTO THEFT			7,843
PROTHONOTARY			121,814
REGISTER WILLS			84,685
PRISON			351,831
ADULT PROBATION			189,797
JUVENILE PROBATION			162,707
EMA			18,188
RADIATION			1,811
VETERANS AFFRS			51,653
SURPLUS FOODS			4,235
ALAMEDA PARK			33,260
ALAMEDA POOL			22,450
CONTRIBUTIONS			2,519
INSUR LOSS FND			351
GEN FUND GRANT FUND			23,407
RETIREMENT FND			4,740
WKS COMP TRUST			1,979
TAX CLAIM FND			3,551
HOTEL TAX			4,448
MARCELLUS SHALE			2,222
CAPITAL			8,502
RECORDS IMPROVE			1,774
HAVA GRANT			0
CONSERV GRANT FND			5,835
LANDFILL CLOSURE			29
SUNNYVIEW HOME			351,014
CENTRAL BOOKING			5,506
AUTOMATION FEE			1,770
ACT 44-LIQUID FUEL			519
LIQUID FUELS			22,741
DOMESTIC RELATIONS			67,203
DRS MLR-GVT CTR			103,542
SENIOR AIDES			11,238
CONSERVATION			24,816

All Monetary Values Are \$ Dollars

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**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Summary Of Allocated Costs**

Department	Total Expenditures	Cost Adjustments	Total Allocated	
AGRIC CONS EAS			1,291	
AREA AGCY AGING			105,277	
WASTE MGMT			7,142	
RECREATION			18,066	
SCC			871	
EMERG COMM 9-1-1			74,616	
HAZMAT			8,101	
WIRELESS 9-1-1			2,761	
HEALTH CHOICES			11,755	
MH/EI/ID			31,362	
MH/EI/ID MLR-GC			70,242	
MH/EI/ID MLR-CH			776	
DRUG & ALCOHOL			26,336	
D&A MLR-GVT CTR			9,699	
HUM SVCS BLK GRT			44,031	
PATH TRANS AGE			651	
TOBACCO			866	
CYS			133,578	
CYS MLR-GVT CTR			113,884	
CYS MLR-CRT HSE			15,811	
COMM ACTION & DEVEL			31,305	
COMM ACTN MLR-GVT CTR			1,093	
CDBG			7,005	
JUV CRT RESTITUTN			304	
CO-OP EXTENSION			75,046	
B.A.R.T.			7,286	
OTHER			166,296	
Direct Billed Total			108,478	
Unallocated Total			3,711,575	
Totals	<u>7,726,100</u>	<u>861,888</u>	<u>8,587,988</u>	Deviation 0

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Department	BUILDING DEPREC 1.5	EQUIPMENT 2.5	PROPERTY 3.5	LIABILITY INSURANCE 4.5	EMPLOYEE BENEFITS 5.5	FACILITY 6.5	INFORMATION 7.5
BUILDING DEPREC	( 509,366)	0	0	0	0	0	0
EQUIPMENT DEPR/USE	0	( 208,723)	0	0	0	0	0
PROPERTY INSURANCE	0	8	( 64,472)	0	0	0	0
LIABILITY INSURANCE	0	10	0	( 202,751)	0	0	0
EMPLOYEE BENEFITS	0	0	0	0	( 96,603)	0	0
FACILITY OPERATIONS	11,028	11,828	658	2,099	7,989	( 1,398,989)	16,129
INFORMATION SERVICES	11,857	47,324	444	992	0	24,198	( 769,643)
CONTROLLER	11,368	1,290	426	1,634	0	23,199	32,097
TREASURER	11,347	1,008	425	858	477	23,158	16,181
COMMISS & BUDGET	23,220	2,945	869	1,803	8,580	47,387	22,078
SOLICITOR	1,993	275	74	214	0	4,067	894
PERSONNEL	7,458	6,282	279	726	0	15,220	8,263
PURCHASING	2,396	200	89	140	0	4,889	4,284
PRINTING & MAILING	3,793	246	142	417	0	7,740	894
CENTRAL TELEPHONE	576	327	21	127	0	1,176	0
MOTOR POOL	0	13,149	135	1,498	0	5,774	1,723
SHERIFF	15,788	37,187	1,190	17,441	3,598	39,938	29,278
ELECTIONS	12,454	826	466	578	4,542	25,415	5,888
ASSESSMENT	21,104	604	789	2,188	0	43,069	14,868
MAPPING	4,466	354	167	405	0	9,114	24,228
TAX COLLECTORS	0	73	0	296	0	0	0
TAX CLAIM	3,364	385	126	274	0	6,866	12,908
PUBLIC DEFENDER	4,372	762	500	1,196	0	13,252	7,788
RECORDER DEEDS	29,311	648	1,097	1,004	0	59,818	35,391
PLANNING	7,575	450	283	578	0	15,459	3,270
SAFETY	722	29	82	0	0	2,190	0
CONSTRUCTION	0	616	66	2,287	0	0	0
COURTS	129,702	4,916	6,819	4,910	12,211	289,908	77,194
ACCESS & VISITN	0	0	0	0	0	0	0
DJ EVANS CITY	0	1,239	20	518	0	0	393
DJ SAXONBURG	0	800	23	391	0	0	393
DJ CHICORA	0	783	20	401	0	0	393
DJ BUTLER TWP	0	722	162	518	0	13,058	393
DJ SLIPPERY ROCK	0	1,058	245	643	0	0	393
DJ CRANBERRY	0	899	18	518	0	0	393
DJ BUTLER CITY	0	1,518	343	518	0	43,910	392



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Department	BUILDING DEPREC 1.5	EQUIPMENT 2.5	PROPERTY 3.5	LIABILITY INSURANCE 4.5	EMPLOYEE BENEFITS 5.5	FACILITY 6.5	INFORMATION 7.5
LAW LIBRARY	9,816	632	1,123	139	0	29,755	16,013
CLERK COURTS	7,537	867	862	1,775	752	22,849	33,442
CORONER	0	767	343	730	0	0	0
DISTRICT ATTY	20,589	1,926	770	9,135	20,193	42,019	30,695
DUI CHECKPT	0	175	0	120	0	0	0
AUTO THEFT	0	313	0	149	0	0	894
PROTHONOTARY	9,897	759	1,132	1,443	0	30,003	14,683
REGISTER WILLS	6,347	665	237	1,093	0	12,952	23,446
PRISON	0	4,407	17,103	51,261	5,359	29,891	67,929
ADULT PROBATION	0	1,717	50	14,772	4,931	29,894	43,477
JUVENILE PROBATION	23,199	1,029	868	11,292	0	47,345	31,886
EMA	0	566	0	797	0	0	3,448
RADIATION	0	96	0	0	0	0	0
VETERANS AFFRS	3,808	1,665	1,017	275	0	7,771	2,440
SURPLUS FOODS	0	0	98	0	0	4,137	0
ALAMEDA PARK	0	1,137	942	990	0	0	894
ALAMEDA POOL	0	669	1,010	346	1,646	0	0
CONTRIBUTIONS	0	144	0	0	0	0	0
INSUR LOSS FND	0	0	0	0	0	0	0
GEN FUND GRANT FUND	0	1,623	0	612	0	0	4,342
RETIREMENT FND	0	285	0	0	0	0	0
WKS COMP TRUST	0	4	0	0	0	0	0
TAX CLAIM FND	0	223	0	0	0	0	0
HOTEL TAX	0	63	0	0	0	0	0
MARCELLUS SHALE	0	13	0	0	0	0	0
CAPITAL	0	527	0	0	0	0	0
RECORDS IMPROVE	0	263	0	38	0	0	0
HAVA GRANT	0	0	0	0	0	0	0
CONSERV GRANT FND	0	509	0	129	0	0	894
LANDFILL CLOSURE	0	0	0	0	0	0	0
SUNNYVIEW HOME	0	13,274	11,325	24,013	0	0	55,961
CENTRAL BOOKING	0	268	0	847	0	0	1,723
AUTOMATION FEE	0	90	0	0	0	0	0
ACT 44-LIQUID FUEL	0	98	0	0	0	0	0
LIQUID FUELS	1,198	792	115	2,182	0	2,445	894
DOMESTIC RELATIONS	0	1,481	0	5,140	0	0	12,380



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Department	BUILDING DEPREC 1.5	EQUIPMENT 2.5	PROPERTY 3.5	LIABILITY INSURANCE 4.5	EMPLOYEE BENEFITS 5.5	FACILITY 6.5	INFORMATION 7.5
DRS MLR-GVT CTR	30,418	0	1,138	0	0	62,076	0
SENIOR AIDES	0	150	0	1,251	162	0	0
CONSERVATION	0	797	82	1,175	0	4,642	6,363
AGRIC CONS EAS	0	29	0	0	0	0	0
AREA AGCY AGING	0	3,375	509	6,407	0	1,752	35,826
WASTE MGMT	714	315	27	438	0	1,456	894
RECREATION	0	991	0	592	0	0	3,448
SCC	0	13	0	0	0	0	0
EMERG COMM 9-1-1	0	1,839	4,143	3,304	0	13,265	22,117
HAZMAT	0	517	223	1,066	0	0	894
WIRELESS 9-1-1	0	127	0	0	0	0	0
HEALTH CHOICES	0	623	0	690	0	0	886
MH/EI/ID	0	946	855	3,180	0	0	5,535
MH/EI/ID MLR-GC	20,635	0	772	0	0	42,112	0
MH/EI/ID MLR-CH	163	0	19	0	0	494	0
DRUG & ALCOHOL	0	2,962	0	936	0	0	1,063
D&A MLR-GVT CTR	2,850	0	106	0	0	5,815	0
HUM SVCS BLK GRT	0	5,381	0	1,399	0	0	1,594
PATH TRANS AGE	0	69	0	0	0	0	0
TOBACCO	0	88	0	0	0	0	0
CYS	0	11,608	0	9,459	0	0	8,345
CYS MLR-GVT CTR	33,456	0	1,252	0	0	68,276	0
CYS MLR-CRT HSE	3,323	0	381	0	0	10,075	0
COMM ACTION & DEVEL	0	2,214	0	250	0	0	4,284
COMM ACTN MLR-GVT CTR	2,370	0	88	0	0	( 2,137)	0
CDBG	0	213	0	154	0	0	894
JUV CRT RESTITUTN	0	25	0	0	0	0	0
CO-OP EXTENSION	0	0	94	0	0	74,952	0
B.A.R.T.	0	0	91	0	0	0	0
OTHER	19,152	633	1,719	0	0	92,050	15,953
Direct Billings	0	0	0	0	0	46,295	0
Unallocated	0	0	0	0	26,163	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Department	CONTROLLER 8.5	TREASURER 9.5	COMMISS & BUDGET 10.5	SOLICITOR 11.5	PERSONNEL 12.5	PURCHASING 13.5	PRINTING & MAILING 14.5
BUILDING DEPREC	0	0	0	0	0	0	0
EQUIPMENT DEPR/USE	0	0	0	0	0	0	0
PROPERTY INSURANCE	109	9	166	0	0	0	0
LIABILITY INSURANCE	136	11	501	0	0	0	0
EMPLOYEE BENEFITS	0	0	232	0	0	0	0
FACILITY OPERATIONS	24,566	2,043	5,747	11,468	11,685	11,146	286
INFORMATION SERVICES	7,934	660	2,787	1,097	4,543	1,033	241
CONTROLLER	( 868,318)	594	2,844	0	6,493	1,087	8,633
TREASURER	5,574	( 606,660)	1,971	2,194	3,895	544	8,805
COMMISS & BUDGET	11,119	924	( 1,075,780)	44,874	6,493	1,359	2,509
SOLICITOR	3,600	299	907	( 183,372)	649	163	54
PERSONNEL	57,275	4,758	7,562	12,797	( 580,333)	272	4,078
PURCHASING	2,554	213	528	2,580	671	( 85,101)	27
PRINTING & MAILING	3,193	265	1,067	0	671	572	( 305,365)
CENTRAL TELEPHONE	4,326	359	969	0	671	0	0
MOTOR POOL	15,850	1,317	2,058	0	1,343	228	60
SHERIFF	13,641	1,107	7,125	2,271	19,640	2,345	12,268
ELECTIONS	10,653	885	2,454	7,018	2,350	1,201	23,609
ASSESSMENT	5,980	497	2,508	5,882	6,714	629	21,967
MAPPING	4,209	350	1,124	0	2,013	401	321
TAX COLLECTORS	5,921	84	866	0	5,149	0	0
TAX CLAIM	4,877	405	1,188	18,886	1,343	401	7,858
PUBLIC DEFENDER	8,796	731	3,174	0	5,036	228	3,562
RECORDER DEEDS	7,083	588	2,146	1,858	5,372	858	14,464
PLANNING	5,051	420	1,383	1,239	3,355	115	1,195
SAFETY	407	34	44	0	0	0	0
CONSTRUCTION	6,996	582	2,720	0	4,364	1,887	0
COURTS	59,365	4,932	15,898	2,064	25,175	2,002	15,461
ACCESS & VISITN	0	0	142	0	0	0	0
DJ EVANS CITY	16,286	1,353	2,769	0	2,684	629	873
DJ SAXONBURG	10,421	866	1,819	0	2,013	1,258	981
DJ CHICORA	10,189	847	1,803	0	2,013	401	1,558
DJ BUTLER TWP	9,086	755	1,868	0	2,684	171	15,328
DJ SLIPPERY ROCK	13,528	1,124	2,352	0	3,355	514	1,248
DJ CRANBERRY	11,554	960	2,260	0	2,684	228	873
DJ BUTLER CITY	20,175	1,676	3,056	0	2,684	286	27,634



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Department	CONTROLLER 8.5	TREASURER 9.5	COMMISS & BUDGET 10.5	SOLICITOR 11.5	PERSONNEL 12.5	PURCHASING 13.5	PRINTING & MAILING 14.5
LAW LIBRARY	8,563	711	1,523	0	671	0	112
CLERK COURTS	8,796	731	3,566	0	9,061	1,201	36,453
CORONER	9,957	827	2,400	206	2,013	458	959
DISTRICT ATTY	23,485	1,951	7,481	2,889	9,236	1,030	8,180
DUI CHECKPT	2,206	183	411	0	671	0	0
AUTO THEFT	4,122	342	709	0	671	0	0
PROTHONOTARY	7,896	656	3,124	0	7,385	801	36,171
REGISTER WILLS	7,316	607	2,598	206	5,372	1,258	6,864
PRISON	33,646	2,795	30,764	9,494	76,529	18,879	513
ADULT PROBATION	17,214	1,430	9,683	1,548	18,460	1,430	22,021
JUVENILE PROBATION	9,347	776	5,148	0	13,762	744	2,878
EMA	6,909	574	1,473	0	2,684	0	1,621
RADIATION	1,335	111	154	0	0	115	0
VETERANS AFFRS	22,701	1,886	3,186	0	1,343	286	1,540
SURPLUS FOODS	0	0	0	0	0	0	0
ALAMEDA PARK	15,038	1,250	2,165	0	2,218	4,976	0
ALAMEDA POOL	8,593	714	1,302	0	2,013	4,347	0
CONTRIBUTIONS	2,003	166	206	0	0	0	0
INSUR LOSS FND	351	0	0	0	0	0	0
GEN FUND GRANT FUND	6,701	1,768	3,962	0	3,692	57	0
RETIREMENT FND	0	331	409	3,715	0	0	0
WKS COMP TRUST	1,449	5	5	516	0	0	0
TAX CLAIM FND	2,750	258	320	0	0	0	0
HOTEL TAX	732	72	3,581	0	0	0	0
MARCELLUS SHALE	1,785	15	409	0	0	0	0
CAPITAL	351	610	3,411	0	0	3,603	0
RECORDS IMPROVE	205	304	793	0	0	171	0
HAVA GRANT	0	0	0	0	0	0	0
CONSERV GRANT FND	2,194	569	869	0	671	0	0
LANDFILL CLOSURE	29	0	0	0	0	0	0
SUNNYVIEW HOME	26,760	9,734	30,940	19,505	152,709	0	1,678
CENTRAL BOOKING	263	270	792	0	1,343	0	0
AUTOMATION FEE	907	104	155	0	0	514	0
ACT 44-LIQUID FUEL	161	114	146	0	0	0	0
LIQUID FUELS	0	755	2,845	2,684	5,372	1,716	0
DOMESTIC RELATIONS	1,785	987	8,513	0	24,166	1,430	8,891



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Department	CONTROLLER 8.5	TREASURER 9.5	COMMISS & BUDGET 10.5	SOLICITOR 11.5	PERSONNEL 12.5	PURCHASING 13.5	PRINTING & MAILING 14.5
DRS MLR-GVT CTR	0	0	0	0	0	0	0
SENIOR AIDES	365	173	580	0	8,557	0	0
CONSERVATION	4,345	841	2,194	516	2,684	57	191
AGRIC CONS EAS	776	34	452	0	0	0	0
AREA AGCY AGING	9,890	3,340	9,268	0	18,796	514	0
WASTE MGMT	337	345	789	826	671	57	30
RECREATION	907	1,046	2,293	1,548	3,355	2,917	319
SCC	556	15	287	0	0	0	0
EMERG COMM 9-1-1	0	1,110	8,244	3,096	16,447	401	0
HAZMAT	1,975	579	1,194	0	671	572	84
WIRELESS 9-1-1	2,033	147	454	0	0	0	0
HEALTH CHOICES	1,097	620	2,145	2,271	3,355	0	0
MH/EI/ID	6,452	873	1,927	2,167	7,385	0	4
MH/EI/ID MLR-GC	0	0	0	0	0	0	0
MH/EI/ID MLR-CH	0	0	0	0	0	0	0
DRUG & ALCOHOL	5,457	3,306	5,806	1,032	4,028	343	2
D&A MLR-GVT CTR	0	0	0	0	0	0	0
HUM SVCS BLK GRT	11,953	6,046	9,774	0	6,041	1,774	0
PATH TRANS AGE	380	80	122	0	0	0	0
TOBACCO	512	101	165	0	0	0	0
CYS	23,438	12,501	20,917	6,605	30,880	1,144	1,018
CYS MLR-GVT CTR	0	0	0	0	0	0	0
CYS MLR-CRT HSE	0	0	0	0	0	0	0
COMM ACTION & DEVEL	13,538	2,532	3,861	1,548	1,008	915	32
COMM ACTN MLR-GVT CTR	0	0	0	0	0	0	0
CDBG	2,033	227	571	1,858	671	115	32
JUV CRT RESTITUTN	205	29	45	0	0	0	0
CO-OP EXTENSION	0	0	0	0	0	0	0
B.A.R.T.	0	0	0	0	0	0	0
OTHER	8,869	733	1,556	6,914	0	3,318	8,007
Direct Billings	0	522	0	0	0	0	0
Unallocated	177,196	510,206	786,055	0	0	0	( 6,128)
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Department	CENTRAL TELEPHONE 15.5	MOTOR POOL 16.5	SHERIFF 17.5	Total Plan Allocated
BUILDING DEPREC	0	0	0	0
EQUIPMENT DEPR/USE	0	0	0	0
PROPERTY INSURANCE	0	0	0	0
LIABILITY INSURANCE	0	0	0	0
EMPLOYEE BENEFITS	0	0	0	0
FACILITY OPERATIONS	1,803	0	4,470	0
INFORMATION SERVICES	3,606	336	3,834	0
CONTROLLER	16,224	127	3,675	0
TREASURER	9,014	337	3,669	0
COMMISS & BUDGET	10,817	945	7,507	0
SOLICITOR	1,803	246	644	0
PERSONNEL	1,803	64	2,411	0
PURCHASING	1,803	0	775	0
PRINTING & MAILING	1,803	1,136	1,226	0
CENTRAL TELEPHONE	( 171,352)	0	186	0
MOTOR POOL	1,810	( 167,181)	0	0
SHERIFF	3,621	27,116	( 2,398,250)	0
ELECTIONS	3,621	332	4,057	106,349
ASSESSMENT	1,810	4,847	6,875	140,331
MAPPING	1,810	0	1,455	50,417
TAX COLLECTORS	0	0	0	12,389
TAX CLAIM	1,810	170	1,096	61,957
PUBLIC DEFENDER	1,810	666	2,674	54,547
RECORDER DEEDS	1,810	0	9,550	170,998
PLANNING	1,810	967	2,468	45,618
SAFETY	0	0	441	3,949
CONSTRUCTION	1,810	6,133	0	27,461
COURTS	25,339	798	49,532	726,226
ACCESS & VISITN	0	0	0	142
DJ EVANS CITY	0	0	0	26,764
DJ SAXONBURG	0	0	0	18,965
DJ CHICORA	0	0	0	18,408
DJ BUTLER TWP	0	0	0	44,745
DJ SLIPPERY ROCK	0	0	0	24,460
DJ CRANBERRY	0	0	0	20,387
DJ BUTLER CITY	0	0	0	102,192



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Department	CENTRAL TELEPHONE 15.5	MOTOR POOL 16.5	SHERIFF 17.5	Total Plan Allocated
LAW LIBRARY	1,810	0	6,004	76,872
CLERK COURTS	23,531	34	4,610	156,067
CORONER	0	939	0	19,599
DISTRICT ATTY	1,810	3,798	6,708	191,895
DUI CHECKPT	0	0	0	3,766
AUTO THEFT	0	643	0	7,843
PROTHONOTARY	1,810	0	6,054	121,814
REGISTER WILLS	12,670	986	2,068	84,685
PRISON	0	3,261	0	351,831
ADULT PROBATION	7,241	15,929	0	189,797
JUVENILE PROBATION	1,810	5,065	7,558	162,707
EMA	0	116	0	18,188
RADIATION	0	0	0	1,811
VETERANS AFFRS	1,810	685	1,240	51,653
SURPLUS FOODS	0	0	0	4,235
ALAMEDA PARK	1,810	1,840	0	33,260
ALAMEDA POOL	1,810	0	0	22,450
CONTRIBUTIONS	0	0	0	2,519
INSUR LOSS FND	0	0	0	351
GEN FUND GRANT FUND	650	0	0	23,407
RETIREMENT FND	0	0	0	4,740
WKS COMP TRUST	0	0	0	1,979
TAX CLAIM FND	0	0	0	3,551
HOTEL TAX	0	0	0	4,448
MARCELLUS SHALE	0	0	0	2,222
CAPITAL	0	0	0	8,502
RECORDS IMPROVE	0	0	0	1,774
HAVA GRANT	0	0	0	0
CONSERV GRANT FND	0	0	0	5,835
LANDFILL CLOSURE	0	0	0	29
SUNNYVIEW HOME	3,901	1,214	0	351,014
CENTRAL BOOKING	0	0	0	5,506
AUTOMATION FEE	0	0	0	1,770
ACT 44-LIQUID FUEL	0	0	0	519
LIQUID FUELS	650	703	390	22,741
DOMESTIC RELATIONS	650	1,780	0	67,203

All Monetary Values Are \$ Dollars

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**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Detail Of Allocated Costs**

Department	CENTRAL TELEPHONE 15.5	MOTOR POOL 16.5	SHERIFF 17.5	Total Plan Allocated
DRS MLR-GVT CTR	0	0	9,910	103,542
SENIOR AIDES	0	0	0	11,238
CONSERVATION	650	279	0	24,816
AGRIC CONS EAS	0	0	0	1,291
AREA AGCY AGING	7,151	8,449	0	105,277
WASTE MGMT	0	10	233	7,142
RECREATION	650	0	0	18,066
SCC	0	0	0	871
EMERG COMM 9-1-1	650	0	0	74,616
HAZMAT	0	326	0	8,101
WIRELESS 9-1-1	0	0	0	2,761
HEALTH CHOICES	0	68	0	11,755
MH/EI/ID	650	1,388	0	31,362
MH/EI/ID MLR-GC	0	0	6,723	70,242
MH/EI/ID MLR-CH	0	0	100	776
DRUG & ALCOHOL	650	751	0	26,336
D&A MLR-GVT CTR	0	0	928	9,699
HUM SVCS BLK GRT	0	69	0	44,031
PATH TRANS AGE	0	0	0	651
TOBACCO	0	0	0	866
CYS	2,601	5,062	0	133,578
CYS MLR-GVT CTR	0	0	10,900	113,884
CYS MLR-CRT HSE	0	0	2,032	15,811
COMM ACTION & DEVEL	650	473	0	31,305
COMM ACTN MLR-GVT CTR	0	0	772	1,093
CDBG	0	237	0	7,005
JUV CRT RESTITUTN	0	0	0	304
CO-OP EXTENSION	0	0	0	75,046
B.A.R.T.	0	7,195	0	7,286
OTHER	0	0	7,392	166,296
Direct Billings	0	61,661	0	108,478
Unallocated	0	0	2,218,083	3,711,575
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,587,988</b>



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>BUILDING DEPREC</b>		
1.4.1 GOVERNMENT CTR	NET USABLE SQUARE FEET OCCUPIED	FACILITY OPERATIONS
1.4.2 COURTHOUSE	NET USABLE SQUARE FEET OCCUPIED	FACILITY OPERATIONS
<b>EQUIPMENT DEPR/USE</b>		
2.4.1 EQUIPMENT	DEPRECIATION EXPENSES FOR CENTRAL SERVICES ONLY	COMMISSIONERS-FIXED ASSETS REPORT
2.4.2 FINANCIAL SYSTEM	ACCOUNTING TRANSACTIONS BY DEPARTMENT	CONTROLLER
2.4.3 RETIREMENT SFTWRE	FULL-TIME EQUIV EMPLOYEES BY DEPARTMENT (EX:SR. AIDES)	PERSONNEL
<b>PROPERTY INSURANCE</b>		
3.4.1 GOVERNMENT CTR	NET USABLE SQUARE FEET OCCUPIED	FACILITY OPERATIONS
3.4.2 COURTHOUSE	NET USABLE SQUARE FEET OCCUPIED	FACILITY OPERATIONS
3.4.3 SVC BLDGS 3,4,5	NET USABLE SQUARE FEET OCCUPIED	FACILITY OPERATIONS
3.4.4 SVC BLDG 9	NET USABLE SQUARE FEET OCCUPIED	FACILITY OPERATIONS
3.4.5 OTHER PROPERTY	ACTUAL PREMIUMS BY DEPARTMENT	POLICY AND STATEMENT OF VALUES
<b>LIABILITY INSURANCE</b>		
4.4.1 GENERAL LIAB	TOTAL SALARIES PAID BY DEPARTMENT (EX:SUNNYVIEW)	CONTROLLER
4.4.2 EMPLOYEE LIAB	FULL-TIME EQUIVALENT EMPLOYEES BY DEPARTMENT	PERSONNEL
4.4.3 LAW ENFORCEMENT	FULL-TIME EQUIVALENT EMPLOYEES COVERED BY DEPT	PERSONNEL
4.4.4 AUTO POLICY	VEHICLES INSURED BY DEPARTMENT	COMMISSIONERS-VEHICLE INVENTORY LIST
<b>EMPLOYEE BENEFITS</b>		
5.4.1 UNEMP COMP CLAIMS	ACTUAL CLAIMS PAID BY DEPARTMENT	PERSONNEL
5.4.2 EDUCATION	TUITION REIMBURSEMENTS PAID BY DEPARTMENT	EXPENDITURE ANALYSIS
5.4.3 UNEMP COMP CREDIT	DIRECT ALLOCATION-PRISON	PERSONNEL
5.4.4 SOLVENCY FEE	ACTUAL PY UNEMPLOYMENT COMP CLAIMS PAID BY DEPT	PERSONNEL
<b>FACILITY OPERATIONS</b>		
6.4.1 GOVERNMENT CTR	NET USABLE SQUARE FEET OCCUPIED	FACILITY OPERATIONS
6.4.2 COURTHOUSE	NET USABLE SQUARE FEET OCCUPIED	FACILITY OPERATIONS
6.4.3 SVC BLDGS 3,4,5	NET USABLE SQUARE FEET OCCUPIED	FACILITY OPERATIONS
6.4.4 SVC BLDG 9	NET USABLE SQUARE FEET OCCUPIED	FACILITY OPERATIONS
6.4.5 OTHER BUILDINGS	EFFORT CONVERTED TO SALARIES BY DEPARTMENT	FACILITY OPERATIONS



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
<b>INFORMATION SERVICES</b>		
7.4.1 TECH SUPPORT	PERCENTAGE OF HELP DESK CALLS/DESKTOPS BY DEPARTMENT	INFORMATION SERVICES
7.4.2 NETWORK	DESKTOP COMPUTER COUNT BY DEPARTMENT	INFORMATION SERVICES
7.4.3 OTHER EXPENSES	ACTUAL EXPENSES BY DEPARTMENT	INFORMATION SERVICES-INVOICE ANALYSIS
<b>CONTROLLER</b>		
8.4.1 GENERAL FUND	ACCOUNTING TRANSACTIONS BY DEPARTMENT-GENERAL FUND	CONTROLLER
8.4.2 OTHER FUNDS	ACTUAL ACCOUNTING HOURS AFFORDED BY FUND	CONTROLLER-TIME SHEETS
8.4.3 INTERNAL AUDIT	ACTUAL AUDIT HOURS AFFORDED BY DEPARTMENT	CONTROLLER-TIME SHEETS
<b>TREASURER</b>		
9.4.1 CHECK PROCESS	ACCOUNTING TRANSACTIONS BY DEPARTMENT	CONTROLLER
<b>COMMISS &amp; BUDGET</b>		
10.4.1 COUNTYWIDE ADMIN	OPERATING EXPENSES BY DEPARTMENT (EX: I/F TRNFS)	CONTROLLER
10.4.2 BUDGET	ACCOUNTING TRANSACTIONS BY DEPARTMENT	CONTROLLER
10.4.3 CLASS/COMP STUDY	NON-UNION EMPLOYEES EXCLUDING ELECTED BY DEPARTMENT	PERSONNEL
<b>SOLICITOR</b>		
11.4.1 LEGAL COUNSEL	ACTUAL HOURS AFFORDED BY DEPARTMENT	COUNTY SOLICITOR
<b>PERSONNEL</b>		
12.4.1 EMPLOYEE ADMIN	FULL-TIME EQUIVALENT EMPLOYEES BY DEPARTMENT	PERSONNEL
12.4.2 PAYROLL ACCTNG	PAYCHECKS ISSUED BY DEPARTMENT (WGT SUNNYVIEW @ 50%)	PERSONNEL
12.4.3 PAYROLL SRVCS	PAYCHECKS ISSUED BY DEPARTMENT	PERSONNEL
12.4.4 DRUG TESTS	FULL-TIME EQUIV EMPLOYEES BY DEPARTMENT (EX:SUNNYVW;SR AIDES)	PERSONNEL
<b>PURCHASING</b>		
13.4.1 PROCUREMENT	PURCHASING TRANSACTIONS BY DEPT (WGT HUM SVCS;COMM ACTION)	CONTROLLER
<b>PRINTING &amp; MAILING</b>		
14.4.1 POSTAGE EXPENSE	ACTUAL POSTAGE EXPENSES BY DEPT-GENERAL FUND ONLY	PRINTING & MAILING
14.4.2 MAILROOM SRVCS	PIECES OF MAIL PROCESSED BY DEPARTMENT	PRINTING & MAILING
14.4.3 SUPPLIES	ACTUAL SUPPLY EXPENSES BY DEPT-GENERAL FUND ONLY	PRINTING & MAILING



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule E - Summary of Allocation Basis**

Department	Allocation Basis:	Allocation Source:
CENTRAL TELEPHONE		
15.4.1 SWITCHBOARD	EXTENSIONS ACCESSED BY DEPARTMENT	TELEPHONE DIRECTORY
15.4.2 LONG DISTANCE	EXTENSIONS ACCESSED BY DEPARTMENT (EX:DIRECT CHARGED)	TELEPHONE DIRECTORY
MOTOR POOL		
16.4.1 SERVICES	DISTRIBUTION OF CHARGES BY DEPARTMENT	MOTOR POOL AND CONTROLLER
16.4.2 POOL CARS	FLOATER CAR GAS DISTRIBUTION (\$s) BY DEPARTMENT	MOTOR POOL AND CONTROLLER
SHERIFF		
17.4.1 BLDG SECURITY	COMBINED NET USABLE SQUARE FEET-GOVT CENTER & COURTHOUSE	FACILITIES OPERATIONS



**Butler County, Pennsylvania  
Building Depreciation  
Nature and Extent of Services**

In accordance with OMB A-87, building depreciation is an allowable cost for allocation purposes. Interest payments associated with debt used to finance construction is also allowable. The debt associated with the construction of the Government Center was retired in 2012. Depreciation expenses applicable to the Government Center and Courthouse were derived from the County's fixed assets report and further allocated based on net usable square footage occupied by department within each facility.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department BUILDING DEPREC**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			<u>0</u>	0
DEPRECIATION	509,366			
Total Departmental Cost Adjustments:	<u>509,366</u>			<u>509,366</u>
Total To Be Allocated:	<u><u>509,366</u></u>	<u><u>0</u></u>		<u><u>509,366</u></u>





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department BUILDING DEPREC**

	Total	General & Admin	GOVERNMENT CTR	COURTHOUSE
<b>Departmental Totals</b>				
Total Expenditures	0	0	0	0
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
DEPRECIATION	509,366	0	433,076	76,290
Functional Cost	509,366	0	433,076	76,290
<b>Allocation Step 1</b>				
1st Allocation	509,366	0	433,076	76,290
<b>Allocation Step 2</b>				
2nd Allocation	0	0	0	0
<b>Total For 0010 BUILDING DEPREC</b>				
Total Allocated	509,366	0	433,076	76,290



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPREC**

Activity - GOVERNMENT CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	1,538	1.8103	7,840		7,840		7,840
INFORMATION SERVICES	2,326	2.7379	11,857		11,857		11,857
CONTROLLER	2,230	2.6249	11,368		11,368		11,368
TREASURER	2,226	2.6202	11,347		11,347		11,347
COMMISS & BUDGET	4,555	5.3616	23,220		23,220		23,220
SOLICITOR	391	0.4602	1,993		1,993		1,993
PERSONNEL	1,463	1.7221	7,458		7,458		7,458
PURCHASING	470	0.5532	2,396		2,396		2,396
PRINTING & MAILING	744	0.8757	3,793		3,793		3,793
CENTRAL TELEPHONE	113	0.1330	576		576		576
SHERIFF	1,569	1.8468	7,998		7,998		7,998
ELECTIONS	2,443	2.8756	12,454		12,454		12,454
ASSESSMENT	4,140	4.8731	21,104		21,104		21,104
MAPPING	876	1.0311	4,466		4,466		4,466
TAX CLAIM	660	0.7769	3,364		3,364		3,364
RECORDER DEEDS	5,750	6.7682	29,311		29,311		29,311
PLANNING	1,486	1.7491	7,575		7,575		7,575
COURTS	20,451	24.0727	104,252		104,252		104,252
DISTRICT ATTY	4,039	4.7542	20,589		20,589		20,589
REGISTER WILLS	1,245	1.4655	6,347		6,347		6,347
JUVENILE PROBATION	4,551	5.3569	23,199		23,199		23,199
VETERANS AFFRS	747	0.8793	3,808		3,808		3,808
LIQUID FUELS	235	0.2766	1,198		1,198		1,198
DRS MLR-GVT CTR	5,967	7.0236	30,418		30,418		30,418
WASTE MGMT	140	0.1648	714		714		714
MH/EI/ID MLR-GC	4,048	4.7648	20,635		20,635		20,635



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPREC**

Activity - GOVERNMENT CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
D&A MLR-GVT CTR	559	0.6580	2,850		2,850		2,850
CYS MLR-GVT CTR	6,563	7.7252	33,456		33,456		33,456
COMM ACTN MLR-GVT CTR	465	0.5473	2,370		2,370		2,370
OTHER	2,966	3.4912	15,120		15,120		15,120
SubTotal	84,956	100.0000	433,076		433,076		433,076
Total	84,956	100.0000	433,076		433,076		433,076

Allocation Basis: NET USABLE SQUARE FEET OCCUPIED

Allocation Source: FACILITY OPERATIONS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department BUILDING DEPREC**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	1,174	4.1784	3,188		3,188		3,188
SHERIFF	2,869	10.2111	7,790		7,790		7,790
PUBLIC DEFENDER	1,610	5.7301	4,372		4,372		4,372
SAFETY	266	0.9467	722		722		722
COURTS	9,373	33.3595	25,450		25,450		25,450
LAW LIBRARY	3,615	12.8661	9,816		9,816		9,816
CLERK COURTS	2,776	9.8801	7,537		7,537		7,537
PROTHONOTARY	3,645	12.9729	9,897		9,897		9,897
MH/EI/ID MLR-CH	60	0.2135	163		163		163
CYS MLR-CRT HSE	1,224	4.3563	3,323		3,323		3,323
OTHER	1,485	5.2853	4,032		4,032		4,032
SubTotal	28,097	100.0000	76,290		76,290		76,290
Total	28,097	100.0000	76,290		76,290		76,290

Allocation Basis: NET USABLE SQUARE FEET OCCUPIED  
 Allocation Source: FACILITY OPERATIONS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPREC**

Receiving Department	Total	GOVERNMENT CTR	COURTHOUSE
FACILITY OPERATIONS	11,028	7,840	3,188
INFORMATION SERVICES	11,857	11,857	0
CONTROLLER	11,368	11,368	0
TREASURER	11,347	11,347	0
COMMISS & BUDGET	23,220	23,220	0
SOLICITOR	1,993	1,993	0
PERSONNEL	7,458	7,458	0
PURCHASING	2,396	2,396	0
PRINTING & MAILING	3,793	3,793	0
CENTRAL TELEPHONE	576	576	0
SHERIFF	15,788	7,998	7,790
ELECTIONS	12,454	12,454	0
ASSESSMENT	21,104	21,104	0
MAPPING	4,466	4,466	0
TAX CLAIM	3,364	3,364	0
PUBLIC DEFENDER	4,372	0	4,372
RECORDER DEEDS	29,311	29,311	0
PLANNING	7,575	7,575	0
SAFETY	722	0	722
COURTS	129,702	104,252	25,450
LAW LIBRARY	9,816	0	9,816
CLERK COURTS	7,537	0	7,537
DISTRICT ATTY	20,589	20,589	0
PROTHONOTARY	9,897	0	9,897
REGISTER WILLS	6,347	6,347	0
JUVENILE PROBATION	23,199	23,199	0
VETERANS AFFRS	3,808	3,808	0
LIQUID FUELS	1,198	1,198	0
DRS MLR-GVT CTR	30,418	30,418	0
WASTE MGMT	714	714	0
MH/EI/ID MLR-GC	20,635	20,635	0
MH/EI/ID MLR-CH	163	0	163
D&A MLR-GVT CTR	2,850	2,850	0
CYS MLR-GVT CTR	33,456	33,456	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department BUILDING DEPREC**

Receiving Department	Total	GOVERNMENT CTR	COURTHOUSE
CYS MLR-CRT HSE	3,323	0	3,323
COMM ACTN MLR-GVT CTR	2,370	2,370	0
OTHER	19,152	15,120	4,032
Direct Billed	0	0	0
<b>Total</b>	<b>509,366</b>	<b>433,076</b>	<b>76,290</b>



**Butler County, Pennsylvania  
Equipment Depreciation/Use  
Nature and Extent of Services**

In accordance with OMB A-87, equipment depreciation is an allowable cost for allocation purposes. Equipment depreciation expenses for central services only have been allocated in the plan based on the County's fixed assets report.

The annual maintenance support fees associated with the countywide financial system have been allocated based on accounting transactions processed by department. The maintenance support fees were paid out of the Information Services budget.

Retirement system software depreciation has been allocated based on full-time equivalent employees by department excluding Senior Aides.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EQUIPMENT DEPR/USE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	0			0
Total Allocated Additions:			0	0
EQUIPMENT DEPRECIATION	109,055			
TRF MAINT SUPPORT FROM INFO SVCS	83,920			
RETIREMENT SOFTWARE	15,748			
Total Departmental Cost Adjustments:	208,723			208,723
Total To Be Allocated:	208,723	0		208,723





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EQUIPMENT DEPR/USE**

	Total	General & Admin	EQUIPMENT	FINANCIAL SYSTEM	RETIREMENT SFTWRE
<b>Departmental Totals</b>					
Total Expenditures	0	0	0	0	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
EQUIPMENT DEPRECIATION	109,055	0	109,055	0	0
TRF MAINT SUPPORT FROM INFO SVCS	83,920	0	0	83,920	0
RETIREMENT SOFTWARE	15,748	0	0	0	15,748
 Functional Cost	 208,723	 0	 109,055	 83,920	 15,748
<b>Allocation Step 1</b>					
1st Allocation	208,723	0	109,055	83,920	15,748
<b>Allocation Step 2</b>					
2nd Allocation	0	0	0	0	0
<b>Total For 0020 EQUIPMENT DEPR/USE</b>					
Total Allocated	208,723	0	109,055	83,920	15,748



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPR/USE**

Activity - EQUIPMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	9,635	8.8350	9,635		9,635		9,635
INFORMATION SERVICES	46,596	42.7270	46,596		46,596		46,596
CONTROLLER	569	0.5218	569		569		569
TREASURER	503	0.4612	503		503		503
COMMISS & BUDGET	1,972	1.8083	1,972		1,972		1,972
PERSONNEL	2,084	1.9110	2,084		2,084		2,084
MOTOR POOL	11,976	10.9816	11,976		11,976		11,976
SHERIFF	35,720	32.7541	35,720		35,720		35,720
SubTotal	109,055	100.0000	109,055		109,055		109,055
Total	109,055	100.0000	109,055		109,055		109,055

Allocation Basis: DEPRECIATION EXPENSES FOR CENTRAL SERVICES ONLY

Allocation Source: COMMISSIONERS-FIXED ASSETS REPORT

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPR/USE**

Activity - FINANCIAL SYSTEM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROPERTY INSURANCE	4	0.0099	8		8		8
LIABILITY INSURANCE	5	0.0124	10		10		10
FACILITY OPERATIONS	901	2.2373	1,878		1,878		1,878
INFORMATION SERVICES	291	0.7226	606		606		606
CONTROLLER	262	0.6506	546		546		546
TREASURER	192	0.4768	400		400		400
COMMISS & BUDGET	383	0.9510	798		798		798
SOLICITOR	124	0.3079	258		258		258
PERSONNEL	1,973	4.8992	4,111		4,111		4,111
PURCHASING	88	0.2185	183		183		183
PRINTING & MAILING	110	0.2731	229		229		229
CENTRAL TELEPHONE	149	0.3700	310		310		310
MOTOR POOL	546	1.3558	1,138		1,138		1,138
SHERIFF	459	1.1398	956		956		956
ELECTIONS	367	0.9113	765		765		765
ASSESSMENT	206	0.5115	429		429		429
MAPPING	145	0.3601	302		302		302
TAX COLLECTORS	35	0.0869	73		73		73
TAX CLAIM	168	0.4172	350		350		350
PUBLIC DEFENDER	303	0.7524	631		631		631
RECORDER DEEDS	244	0.6059	508		508		508
PLANNING	174	0.4321	363		363		363
SAFETY	14	0.0348	29		29		29
CONSTRUCTION	241	0.5984	502		502		502
COURTS	2,045	5.0780	4,261		4,261		4,261
DJ EVANS CITY	561	1.3930	1,169		1,169		1,169



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPR/USE**

Activity - FINANCIAL SYSTEM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ SAXONBURG	359	0.8914	748		748		748
DJ CHICORA	351	0.8716	731		731		731
DJ BUTLER TWP	313	0.7772	652		652		652
DJ SLIPPERY ROCK	466	1.1571	971		971		971
DJ CRANBERRY	398	0.9883	829		829		829
DJ BUTLER CITY	695	1.7258	1,448		1,448		1,448
LAW LIBRARY	295	0.7325	615		615		615
CLERK COURTS	303	0.7524	631		631		631
CORONER	343	0.8517	715		715		715
DISTRICT ATTY	809	2.0088	1,686		1,686		1,686
DUI CHECKPT	76	0.1887	158		158		158
AUTO THEFT	142	0.3526	296		296		296
PROTHONOTARY	272	0.6754	567		567		567
REGISTER WILLS	252	0.6257	525		525		525
PRISON	1,159	2.8779	2,415		2,415		2,415
ADULT PROBATION	593	1.4725	1,236		1,236		1,236
JUVENILE PROBATION	322	0.7996	671		671		671
EMA	238	0.5910	496		496		496
RADIATION	46	0.1142	96		96		96
VETERANS AFFRS	782	1.9418	1,630		1,630		1,630
ALAMEDA PARK	518	1.2863	1,079		1,079		1,079
ALAMEDA POOL	296	0.7350	617		617		617
CONTRIBUTIONS	69	0.1713	144		144		144
GEN FUND GRANT FUND	733	1.8201	1,527		1,527		1,527
RETIREMENT FND	137	0.3402	285		285		285
WKS COMP TRUST	2	0.0050	4		4		4
TAX CLAIM FND	107	0.2657	223		223		223

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPR/USE**

Activity - FINANCIAL SYSTEM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOTEL TAX	30	0.0745	63		63		63
MARCELLUS SHALE	6	0.0149	13		13		13
CAPITAL	253	0.6282	527		527		527
RECORDS IMPROVE	126	0.3129	263		263		263
CONSERV GRANT FND	236	0.5860	492		492		492
SUNNYVIEW HOME	4,036	10.0219	8,410		8,410		8,410
CENTRAL BOOKING	112	0.2781	233		233		233
AUTOMATION FEE	43	0.1068	90		90		90
ACT 44-LIQUID FUEL	47	0.1167	98		98		98
LIQUID FUELS	313	0.7772	652		652		652
DOMESTIC RELATIONS	409	1.0156	852		852		852
SENIOR AIDES	72	0.1788	150		150		150
CONSERVATION	349	0.8666	727		727		727
AGRIC CONS EAS	14	0.0348	29		29		29
AREA AGCY AGING	1,385	3.4391	2,886		2,886		2,886
WASTE MGMT	143	0.3551	298		298		298
RECREATION	434	1.0777	904		904		904
SCC	6	0.0149	13		13		13
EMERG COMM 9-1-1	677	1.6811	1,411		1,411		1,411
HAZMAT	240	0.5959	500		500		500
WIRELESS 9-1-1	61	0.1515	127		127		127
HEALTH CHOICES	257	0.6382	536		536		536
MH/EI/ID	362	0.8989	754		754		754
DRUG & ALCOHOL	1,371	3.4044	2,857		2,857		2,857
HUM SVCS BLK GRT	2,507	6.2252	5,224		5,224		5,224
PATH TRANS AGE	33	0.0819	69		69		69
TOBACCO	42	0.1043	88		88		88



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPR/USE**

Activity - FINANCIAL SYSTEM

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CYS	5,182	12.8671	10,804		10,804		10,804
COMM ACTION & DEVEL	1,050	2.6073	2,188		2,188		2,188
CDBG	94	0.2334	196		196		196
JUV CRT RESTITUTN	12	0.0298	25		25		25
OTHER	304	0.7549	633		633		633
SubTotal	40,272	100.0000	83,920		83,920		83,920
Total	40,272	100.0000	83,920		83,920		83,920

Allocation Basis: ACCOUNTING TRANSACTIONS BY DEPARTMENT

Allocation Source: CONTROLLER



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPR/USE**

Activity - RETIREMENT SFTWRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	18.00	1.9977	315		315		315
INFORMATION SERVICES	7.00	0.7769	122		122		122
CONTROLLER	10.00	1.1098	175		175		175
TREASURER	6.00	0.6659	105		105		105
COMMISS & BUDGET	10.00	1.1098	175		175		175
SOLICITOR	1.00	0.1110	17		17		17
PERSONNEL	5.00	0.5549	87		87		87
PURCHASING	1.00	0.1110	17		17		17
PRINTING & MAILING	1.00	0.1110	17		17		17
CENTRAL TELEPHONE	1.00	0.1110	17		17		17
MOTOR POOL	2.00	0.2220	35		35		35
SHERIFF	29.25	3.2462	511		511		511
ELECTIONS	3.50	0.3884	61		61		61
ASSESSMENT	10.00	1.1098	175		175		175
MAPPING	3.00	0.3329	52		52		52
TAX CLAIM	2.00	0.2220	35		35		35
PUBLIC DEFENDER	7.50	0.8324	131		131		131
RECORDER DEEDS	8.00	0.8879	140		140		140
PLANNING	5.00	0.5549	87		87		87
CONSTRUCTION	6.50	0.7214	114		114		114
COURTS	37.50	4.1618	655		655		655
DJ EVANS CITY	4.00	0.4439	70		70		70
DJ SAXONBURG	3.00	0.3329	52		52		52
DJ CHICORA	3.00	0.3329	52		52		52
DJ BUTLER TWP	4.00	0.4439	70		70		70
DJ SLIPPERY ROCK	5.00	0.5549	87		87		87



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPR/USE**

Activity - RETIREMENT SFTWRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ CRANBERRY	4.00	0.4439	70		70		70
DJ BUTLER CITY	4.00	0.4439	70		70		70
LAW LIBRARY	1.00	0.1110	17		17		17
CLERK COURTS	13.50	1.4983	236		236		236
CORONER	3.00	0.3329	52		52		52
DISTRICT ATTY	13.75	1.5260	240		240		240
DUI CHECKPT	1.00	0.1110	17		17		17
AUTO THEFT	1.00	0.1110	17		17		17
PROTHONOTARY	11.00	1.2208	192		192		192
REGISTER WILLS	8.00	0.8879	140		140		140
PRISON	114.00	12.6519	1,992		1,992		1,992
ADULT PROBATION	27.50	3.0520	481		481		481
JUVENILE PROBATION	20.50	2.2751	358		358		358
EMA	4.00	0.4439	70		70		70
VETERANS AFFRS	2.00	0.2220	35		35		35
ALAMEDA PARK	3.30	0.3662	58		58		58
ALAMEDA POOL	3.00	0.3329	52		52		52
GEN FUND GRANT FUND	5.50	0.6104	96		96		96
CONSERV GRANT FND	1.00	0.1110	17		17		17
SUNNYVIEW HOME	277.75	30.8250	4,864		4,864		4,864
CENTRAL BOOKING	2.00	0.2220	35		35		35
LIQUID FUELS	8.00	0.8879	140		140		140
DOMESTIC RELATIONS	36.00	3.9953	629		629		629
CONSERVATION	4.00	0.4439	70		70		70
AREA AGCY AGING	28.00	3.1075	489		489		489
WASTE MGMT	1.00	0.1110	17		17		17
RECREATION	5.00	0.5549	87		87		87





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EQUIPMENT DEPR/USE**

Activity - RETIREMENT SFTWRE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
EMERG COMM 9-1-1	24.50	2.7191	428		428		428
HAZMAT	1.00	0.1110	17		17		17
HEALTH CHOICES	5.00	0.5549	87		87		87
MH/EI/ID	11.00	1.2208	192		192		192
DRUG & ALCOHOL	6.00	0.6659	105		105		105
HUM SVCS BLK GRT	9.00	0.9988	157		157		157
CYS	46.00	5.1052	804		804		804
COMM ACTION & DEVEL	1.50	0.1665	26		26		26
CDBG	1.00	0.1110	17		17		17
SubTotal	901.05	100.0000	15,748		15,748		15,748
Total	901.05	100.0000	15,748		15,748		15,748

Allocation Basis: FULL-TIME EQUIV EMPLOYEES BY DEPARTMENT (EX:SR. AIDES)

Allocation Source: PERSONNEL

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPR/USE**

Receiving Department	Total	EQUIPMENT	FINANCIAL SYSTEM	RETIREMENT	SFTWRE
PROPERTY INSURANCE	8	0	8	0	
LIABILITY INSURANCE	10	0	10	0	
FACILITY OPERATIONS	11,828	9,635	1,878	315	
INFORMATION SERVICES	47,324	46,596	606	122	
CONTROLLER	1,290	569	546	175	
TREASURER	1,008	503	400	105	
COMMISS & BUDGET	2,945	1,972	798	175	
SOLICITOR	275	0	258	17	
PERSONNEL	6,282	2,084	4,111	87	
PURCHASING	200	0	183	17	
PRINTING & MAILING	246	0	229	17	
CENTRAL TELEPHONE	327	0	310	17	
MOTOR POOL	13,149	11,976	1,138	35	
SHERIFF	37,187	35,720	956	511	
ELECTIONS	826	0	765	61	
ASSESSMENT	604	0	429	175	
MAPPING	354	0	302	52	
TAX COLLECTORS	73	0	73	0	
TAX CLAIM	385	0	350	35	
PUBLIC DEFENDER	762	0	631	131	
RECORDER DEEDS	648	0	508	140	
PLANNING	450	0	363	87	
SAFETY	29	0	29	0	
CONSTRUCTION	616	0	502	114	
COURTS	4,916	0	4,261	655	
DJ EVANS CITY	1,239	0	1,169	70	
DJ SAXONBURG	800	0	748	52	
DJ CHICORA	783	0	731	52	
DJ BUTLER TWP	722	0	652	70	
DJ SLIPPERY ROCK	1,058	0	971	87	
DJ CRANBERRY	899	0	829	70	
DJ BUTLER CITY	1,518	0	1,448	70	
LAW LIBRARY	632	0	615	17	
CLERK COURTS	867	0	631	236	



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPR/USE**

Receiving Department	Total	EQUIPMENT	FINANCIAL SYSTEM	RETIREMENT	SFTWRE
CORONER	767	0	715		52
DISTRICT ATTY	1,926	0	1,686		240
DUI CHECKPT	175	0	158		17
AUTO THEFT	313	0	296		17
PROTHONOTARY	759	0	567		192
REGISTER WILLS	665	0	525		140
PRISON	4,407	0	2,415		1,992
ADULT PROBATION	1,717	0	1,236		481
JUVENILE PROBATION	1,029	0	671		358
EMA	566	0	496		70
RADIATION	96	0	96		0
VETERANS AFFRS	1,665	0	1,630		35
ALAMEDA PARK	1,137	0	1,079		58
ALAMEDA POOL	669	0	617		52
CONTRIBUTIONS	144	0	144		0
GEN FUND GRANT FUND	1,623	0	1,527		96
RETIREMENT FND	285	0	285		0
WKS COMP TRUST	4	0	4		0
TAX CLAIM FND	223	0	223		0
HOTEL TAX	63	0	63		0
MARCELLUS SHALE	13	0	13		0
CAPITAL	527	0	527		0
RECORDS IMPROVE	263	0	263		0
CONSERV GRANT FND	509	0	492		17
SUNNYVIEW HOME	13,274	0	8,410		4,864
CENTRAL BOOKING	268	0	233		35
AUTOMATION FEE	90	0	90		0
ACT 44-LIQUID FUEL	98	0	98		0
LIQUID FUELS	792	0	652		140
DOMESTIC RELATIONS	1,481	0	852		629
SENIOR AIDES	150	0	150		0
CONSERVATION	797	0	727		70
AGRIC CONS EAS	29	0	29		0
AREA AGCY AGING	3,375	0	2,886		489
WASTE MGMT	315	0	298		17



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department EQUIPMENT DEPR/USE**

Receiving Department	Total	EQUIPMENT	FINANCIAL SYSTEM	RETIREMENT	SFTWRE
RECREATION	991	0	904		87
SCC	13	0	13		0
EMERG COMM 9-1-1	1,839	0	1,411		428
HAZMAT	517	0	500		17
WIRELESS 9-1-1	127	0	127		0
HEALTH CHOICES	623	0	536		87
MH/EI/ID	946	0	754		192
DRUG & ALCOHOL	2,962	0	2,857		105
HUM SVCS BLK GRT	5,381	0	5,224		157
PATH TRANS AGE	69	0	69		0
TOBACCO	88	0	88		0
CYS	11,608	0	10,804		804
COMM ACTION & DEVEL	2,214	0	2,188		26
CDBG	213	0	196		17
JUV CRT RESTITUTN	25	0	25		0
OTHER	633	0	633		0
Direct Billed	0	0	0		0
<b>Total</b>	<b>208,723</b>	<b>109,055</b>	<b>83,920</b>		<b>15,748</b>



**Butler County, Pennsylvania  
Property Insurance  
Nature and Extent of Services**

The County purchases various types of insurance to protect itself from the liability associated with property ownership and government operations. Costs associated with commercial property and boiler/machine coverage have been separately identified by insured location. Costs attributable to the Government Center, Courthouse and buildings located at the Sunnyview Complex (excluding Sunnyview Home) have been further allocated based on the net usable square footage occupied in each by department.

The remaining premiums that cover other properties have been directly assigned to departments based on the current statement of values. Costs associated with the fixed asset appraisal have been included for further allocation.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PROPERTY INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	64,180			64,180
EQUIPMENT DEPR/USE	8		8	
CONTROLLER		109	109	
TREASURER		9	9	
COMMISS & BUDGET		166	166	
Total Allocated Additions:	8	284	292	292
Total To Be Allocated:	64,188	284		64,472



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PROPERTY INSURANCE**

	Total	General & Admin	GOVERNMENT CTR	COURTHOUSE	SVC BLDGS 3,4,5
<b>Other Expense &amp; Cost</b>					
PROPERTY INSURANCE	54,180	0	13,621	7,334	866
RISK MGMT FEE	10,000	10,000	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	64,180	10,000	13,621	7,334	866
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	64,180	10,000	13,621	7,334	866
<b>Allocation Step 1</b>					
Inbound- All Others	8	8	0	0	0
Reallocate Admin Costs		( 10,008)	2,516	1,355	160
1st Allocation	64,188	0	16,137	8,689	1,026
<b>Allocation Step 2</b>					
Inbound- All Others	284	284	0	0	0
Reallocate Admin Costs		( 284)	71	38	5
2nd Allocation	284	0	71	38	5
<b>Total For 0030 PROPERTY INSURANCE</b>					
Total Allocated	64,472	0	16,208	8,727	1,031



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PROPERTY INSURANCE**

	SVC BLDG 9	OTHER PROPERTY
<b>Other Expense &amp; Cost</b>		
PROPERTY INSURANCE	291	32,068
RISK MGMT FEE	0	0
<b>Departmental Totals</b>		
Total Expenditures	291	32,068
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	291	32,068
<b>Allocation Step 1</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	54	5,923
1st Allocation	345	37,991
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	2	168
2nd Allocation	2	168
<b>Total For 0030 PROPERTY INSURANCE</b>		
Total Allocated	347	38,159





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROPERTY INSURANCE**

Activity - GOVERNMENT CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	1,538	1.8103	292		292	1	293
INFORMATION SERVICES	2,326	2.7379	442		442	2	444
CONTROLLER	2,230	2.6249	424		424	2	426
TREASURER	2,226	2.6202	423		423	2	425
COMMISS & BUDGET	4,555	5.3616	865		865	4	869
SOLICITOR	391	0.4602	74		74		74
PERSONNEL	1,463	1.7221	278		278	1	279
PURCHASING	470	0.5532	89		89		89
PRINTING & MAILING	744	0.8757	141		141	1	142
CENTRAL TELEPHONE	113	0.1330	21		21		21
SHERIFF	1,569	1.8468	298		298	1	299
ELECTIONS	2,443	2.8756	464		464	2	466
ASSESSMENT	4,140	4.8731	786		786	3	789
MAPPING	876	1.0311	166		166	1	167
TAX CLAIM	660	0.7769	125		125	1	126
RECORDER DEEDS	5,750	6.7682	1,092		1,092	5	1,097
PLANNING	1,486	1.7491	282		282	1	283
COURTS	20,451	24.0727	3,888		3,888	20	3,908
DISTRICT ATTY	4,039	4.7542	767		767	3	770
REGISTER WILLS	1,245	1.4655	236		236	1	237
JUVENILE PROBATION	4,551	5.3569	864		864	4	868
VETERANS AFFRS	747	0.8793	142		142	1	143
LIQUID FUELS	235	0.2766	45		45		45
DRS MLR-GVT CTR	5,967	7.0236	1,133		1,133	5	1,138
WASTE MGMT	140	0.1648	27		27		27
MH/EI/ID MLR-GC	4,048	4.7648	769		769	3	772



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROPERTY INSURANCE**

Activity - GOVERNMENT CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
D&A MLR-GVT CTR	559	0.6580	106		106		106
CYS MLR-GVT CTR	6,563	7.7252	1,247		1,247	5	1,252
COMM ACTN MLR-GVT CTR	465	0.5473	88		88		88
OTHER	2,966	3.4912	563		563	2	565
<b>SubTotal</b>	<b>84,956</b>	<b>100.0000</b>	<b>16,137</b>		<b>16,137</b>	<b>71</b>	<b>16,208</b>
<b>Total</b>	<b>84,956</b>	<b>100.0000</b>	<b>16,137</b>		<b>16,137</b>	<b>71</b>	<b>16,208</b>

Allocation Basis: NET USABLE SQUARE FEET OCCUPIED  
 Allocation Source: FACILITY OPERATIONS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROPERTY INSURANCE**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	1,174	4.1784	363		363	2	365
SHERIFF	2,869	10.2111	887		887	4	891
PUBLIC DEFENDER	1,610	5.7301	498		498	2	500
SAFETY	266	0.9467	82		82		82
COURTS	9,373	33.3595	2,899		2,899	12	2,911
LAW LIBRARY	3,615	12.8661	1,118		1,118	5	1,123
CLERK COURTS	2,776	9.8801	858		858	4	862
PROTHONOTARY	3,645	12.9729	1,127		1,127	5	1,132
MH/EI/ID MLR-CH	60	0.2135	19		19		19
CYS MLR-CRT HSE	1,224	4.3563	379		379	2	381
OTHER	1,485	5.2853	459		459	2	461
SubTotal	28,097	100.0000	8,689		8,689	38	8,727
Total	28,097	100.0000	8,689		8,689	38	8,727

Allocation Basis: NET USABLE SQUARE FEET OCCUPIED  
 Allocation Source: FACILITY OPERATIONS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROPERTY INSURANCE**

Activity - SVC BLDGS 3,4,5

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ BUTLER TWP	2,500	15.7055	161		161	1	162
AREA AGCY AGING	7,864	49.4032	507		507	2	509
OTHER	5,554	34.8913	358		358	2	360
SubTotal	15,918	100.0000	1,026		1,026	5	1,031
Total	15,918	100.0000	1,026		1,026	5	1,031

Allocation Basis: NET USABLE SQUARE FEET OCCUPIED

Allocation Source: FACILITY OPERATIONS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROPERTY INSURANCE**

Activity - SVC BLDG 9

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MOTOR POOL	2,747	39.2205	135		135		135
SURPLUS FOODS	1,968	28.0982	97		97	1	98
OTHER	2,289	32.6813	113		113	1	114
SubTotal	7,004	100.0000	345		345	2	347
Total	7,004	100.0000	345		345	2	347

Allocation Basis: NET USABLE SQUARE FEET OCCUPIED

Allocation Source: FACILITY OPERATIONS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROPERTY INSURANCE**

Activity - OTHER PROPERTY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CONSTRUCTION	56	0.1746	66		66		66
DJ EVANS CITY	17	0.0530	20		20		20
DJ SAXONBURG	19	0.0592	23		23		23
DJ CHICORA	17	0.0530	20		20		20
DJ SLIPPERY ROCK	206	0.6424	244		244	1	245
DJ CRANBERRY	15	0.0468	18		18		18
DJ BUTLER CITY	288	0.8981	341		341	2	343
CORONER	288	0.8981	341		341	2	343
PRISON	14,373	44.8202	17,026		17,026	77	17,103
ADULT PROBATION	42	0.1310	50		50		50
VETERANS AFFRS	734	2.2889	870		870	4	874
ALAMEDA PARK	792	2.4698	938		938	4	942
ALAMEDA POOL	849	2.6475	1,006		1,006	4	1,010
SUNNYVIEW HOME	9,517	29.6776	11,275		11,275	50	11,325
LIQUID FUELS	59	0.1840	70		70		70
CONSERVATION	69	0.2152	82		82		82
EMERG COMM 9-1-1	3,482	10.8582	4,125		4,125	18	4,143
HAZMAT	187	0.5831	222		222	1	223
MH/EI/ID	718	2.2390	851		851	4	855
CO-OP EXTENSION	79	0.2464	94		94		94
B.A.R.T.	77	0.2401	91		91		91
OTHER	184	0.5738	218		218	1	219
SubTotal	32,068	100.0000	37,991		37,991	168	38,159
Total	32,068	100.0000	37,991		37,991	168	38,159



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PROPERTY INSURANCE**

Allocation Basis: ACTUAL PREMIUMS BY DEPARTMENT

Allocation Source: POLICY AND STATEMENT OF VALUES

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PROPERTY INSURANCE**

Receiving Department	Total	GOVERNMENT CTR	COURTHOUSE	SVC BLDGS 3,4,5	SVC BLDG 9	OTHER PROPERTY
FACILITY OPERATIONS	658	293	365	0	0	0
INFORMATION SERVICES	444	444	0	0	0	0
CONTROLLER	426	426	0	0	0	0
TREASURER	425	425	0	0	0	0
COMMISS & BUDGET	869	869	0	0	0	0
SOLICITOR	74	74	0	0	0	0
PERSONNEL	279	279	0	0	0	0
PURCHASING	89	89	0	0	0	0
PRINTING & MAILING	142	142	0	0	0	0
CENTRAL TELEPHONE	21	21	0	0	0	0
MOTOR POOL	135	0	0	0	135	0
SHERIFF	1,190	299	891	0	0	0
ELECTIONS	466	466	0	0	0	0
ASSESSMENT	789	789	0	0	0	0
MAPPING	167	167	0	0	0	0
TAX CLAIM	126	126	0	0	0	0
PUBLIC DEFENDER	500	0	500	0	0	0
RECORDER DEEDS	1,097	1,097	0	0	0	0
PLANNING	283	283	0	0	0	0
SAFETY	82	0	82	0	0	0
CONSTRUCTION	66	0	0	0	0	66
COURTS	6,819	3,908	2,911	0	0	0
DJ EVANS CITY	20	0	0	0	0	20
DJ SAXONBURG	23	0	0	0	0	23
DJ CHICORA	20	0	0	0	0	20
DJ BUTLER TWP	162	0	0	162	0	0
DJ SLIPPERY ROCK	245	0	0	0	0	245
DJ CRANBERRY	18	0	0	0	0	18
DJ BUTLER CITY	343	0	0	0	0	343
LAW LIBRARY	1,123	0	1,123	0	0	0
CLERK COURTS	862	0	862	0	0	0
CORONER	343	0	0	0	0	343
DISTRICT ATTY	770	770	0	0	0	0
PROTHONOTARY	1,132	0	1,132	0	0	0





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PROPERTY INSURANCE**

Receiving Department	Total	GOVERNMENT CTR	COURTHOUSE	SVC BLDGS 3,4,5	SVC BLDG 9	OTHER PROPERTY
REGISTER WILLS	237	237	0	0	0	0
PRISON	17,103	0	0	0	0	17,103
ADULT PROBATION	50	0	0	0	0	50
JUVENILE PROBATION	868	868	0	0	0	0
VETERANS AFFRS	1,017	143	0	0	0	874
SURPLUS FOODS	98	0	0	0	98	0
ALAMEDA PARK	942	0	0	0	0	942
ALAMEDA POOL	1,010	0	0	0	0	1,010
SUNNYVIEW HOME	11,325	0	0	0	0	11,325
LIQUID FUELS	115	45	0	0	0	70
DRS MLR-GVT CTR	1,138	1,138	0	0	0	0
CONSERVATION	82	0	0	0	0	82
AREA AGCY AGING	509	0	0	509	0	0
WASTE MGMT	27	27	0	0	0	0
EMERG COMM 9-1-1	4,143	0	0	0	0	4,143
HAZMAT	223	0	0	0	0	223
MH/EI/ID	855	0	0	0	0	855
MH/EI/ID MLR-GC	772	772	0	0	0	0
MH/EI/ID MLR-CH	19	0	19	0	0	0
D&A MLR-GVT CTR	106	106	0	0	0	0
CYS MLR-GVT CTR	1,252	1,252	0	0	0	0
CYS MLR-CRT HSE	381	0	381	0	0	0
COMM ACTN MLR-GVT CTR	88	88	0	0	0	0
CO-OP EXTENSION	94	0	0	0	0	94
B.A.R.T.	91	0	0	0	0	91
OTHER	1,719	565	461	360	114	219
Direct Billed	0	0	0	0	0	0
<b>Total</b>	<b>64,472</b>	<b>16,208</b>	<b>8,727</b>	<b>1,031</b>	<b>347</b>	<b>38,159</b>



**Butler County, Pennsylvania  
Liability Insurance  
Nature and Extent of Services**

The County is self-insured for general and automobile liability coverage. In addition, the County purchased excess insurance for general liability, automobile, and law enforcement.

Costs associated with the general liability coverage have been allocated based on total salaries and wages paid by department excluding Sunnyview Home.

Costs associated with employee liability (public officials and crime) have been allocated based on full-time equivalent employees by department.

The law enforcement liability policy has been allocated to applicable departments based on the number of full-time employees.

The automobile insurance policy has been allocated based on the number of insured vehicles by department.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department LIABILITY INSURANCE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	202,093			202,093
EQUIPMENT DEPR/USE	10		10	
CONTROLLER		136	136	
TREASURER		11	11	
COMMISS & BUDGET		501	501	
Total Allocated Additions:	10	648	658	658
Total To Be Allocated:	202,103	648		202,751



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department LIABILITY INSURANCE**

	Total	General & Admin	GENERAL LIAB	EMPLOYEE LIAB	LAW ENFORCEMENT
<b>Other Expense &amp; Cost</b>					
GENERAL LIABILITY	29,554	0	29,554	0	0
PUBLIC OFFICIALS	68,956	0	0	68,956	0
CRIME	4,925	0	0	4,925	0
LAW ENFORCEMENT	61,568	0	0	0	61,568
AUTOMOBILE POLICY	27,090	0	0	0	0
RISK MGMT FEE	10,000	10,000	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	202,093	10,000	29,554	73,881	61,568
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	202,093	10,000	29,554	73,881	61,568
<b>Allocation Step 1</b>					
Inbound- All Others	10	10	0	0	0
Reallocate Admin Costs		( 10,010)	1,540	3,850	3,208
1st Allocation	202,103	0	31,094	77,731	64,776
<b>Allocation Step 2</b>					
Inbound- All Others	648	648	0	0	0
Reallocate Admin Costs		( 648)	100	249	208
2nd Allocation	648	0	100	249	208
<b>Total For 0040 LIABILITY INSURANCE</b>					
Total Allocated	202,751	0	31,194	77,980	64,984



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department LIABILITY INSURANCE**

AUTO POLICY

<u>Other Expense &amp; Cost</u>	
GENERAL LIABILITY	0
PUBLIC OFFICIALS	0
CRIME	0
LAW ENFORCEMENT	0
AUTOMOBILE POLICY	27,090
RISK MGMT FEE	0
<u>Departmental Totals</u>	
Total Expenditures	27,090
<u>Deductions</u>	
Total Deductions	0
Functional Cost	27,090
<u>Allocation Step 1</u>	
Inbound- All Others	0
Reallocate Admin Costs	1,412
1st Allocation	28,502
<u>Allocation Step 2</u>	
Inbound- All Others	0
Reallocate Admin Costs	91
2nd Allocation	91
<u>Total For 0040 LIABILITY INSURANCE</u>	
Total Allocated	28,593



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department LIABILITY INSURANCE**

Activity - GENERAL LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	512,986	1.8051	561		561	2	563
INFORMATION SERVICES	360,140	1.2673	394		394	1	395
CONTROLLER	427,407	1.5040	468		468	2	470
TREASURER	314,901	1.1081	345		345	1	346
COMMISS & BUDGET	581,768	2.0472	637		637	2	639
SOLICITOR	117,964	0.4151	129		129		129
PERSONNEL	273,399	0.9621	299		299	1	300
PURCHASING	50,557	0.1779	55		55		55
PRINTING & MAILING	19,596	0.0690	21		21		21
CENTRAL TELEPHONE	38,501	0.1355	42		42		42
MOTOR POOL	77,085	0.2713	84		84		84
SHERIFF	1,367,909	4.8135	1,497		1,497	5	1,502
ELECTIONS	253,716	0.8928	278		278	1	279
ASSESSMENT	367,603	1.2935	402		402	1	403
MAPPING	136,441	0.4801	149		149		149
TAX COLLECTORS	269,258	0.9475	295		295	1	296
TAX CLAIM	93,997	0.3308	103		103		103
PUBLIC DEFENDER	506,300	1.7816	554		554	2	556
RECORDER DEEDS	293,536	1.0329	321		321	1	322
PLANNING	139,235	0.4899	152		152		152
CONSTRUCTION	445,344	1.5671	487		487	2	489
COURTS	1,559,481	5.4876	1,706		1,706	5	1,711
DJ EVANS CITY	160,686	0.5654	176		176	1	177
DJ SAXONBURG	123,809	0.4357	135		135		135
DJ CHICORA	132,391	0.4659	145		145		145
DJ BUTLER TWP	161,260	0.5675	176		176	1	177



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department LIABILITY INSURANCE**

Activity - GENERAL LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ SLIPPERY ROCK	197,233	0.6940	216		216	1	217
DJ CRANBERRY	161,257	0.5674	176		176	1	177
DJ BUTLER CITY	160,677	0.5654	176		176	1	177
LAW LIBRARY	49,681	0.1748	54		54		54
CLERK COURTS	567,536	1.9971	621		621	2	623
CORONER	147,974	0.5207	162		162	1	163
DISTRICT ATTY	1,093,352	3.8474	1,196		1,196	4	1,200
DUI CHECKPT	32,011	0.1126	35		35		35
AUTO THEFT	58,569	0.2061	64		64		64
PROTHONOTARY	459,616	1.6173	503		503	2	505
REGISTER WILLS	374,502	1.3178	410		410	1	411
PRISON	5,259,805	18.5085	5,757		5,757	22	5,779
ADULT PROBATION	1,549,402	5.4521	1,695		1,695	5	1,700
JUVENILE PROBATION	904,803	3.1839	990		990	3	993
EMA	132,461	0.4661	145		145		145
VETERANS AFFRS	94,931	0.3340	104		104		104
ALAMEDA PARK	78,959	0.2778	86		86		86
ALAMEDA POOL	82,060	0.2888	90		90		90
GEN FUND GRANT FUND	130,840	0.4604	143		143		143
RECORDS IMPROVE	35,090	0.1235	38		38		38
CONSERV GRANT FND	40,499	0.1425	44		44		44
CENTRAL BOOKING	48,988	0.1724	54		54		54
LIQUID FUELS	234,388	0.8248	256		256	1	257
DOMESTIC RELATIONS	1,317,740	4.6369	1,442		1,442	5	1,447
SENIOR AIDES	128,982	0.4539	141		141		141
CONSERVATION	193,144	0.6796	211		211	1	212
AREA AGCY AGING	1,112,611	3.9151	1,217		1,217	4	1,221



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department LIABILITY INSURANCE**

Activity - GENERAL LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WASTE MGMT	38,618	0.1359	42		42		42
RECREATION	150,544	0.5297	165		165	1	166
EMERG COMM 9-1-1	1,105,465	3.8900	1,210		1,210	4	1,214
HAZMAT	45,094	0.1587	49		49		49
HEALTH CHOICES	239,919	0.8442	263		263	1	264
MH/EI/ID	60,024	0.2112	66		66		66
DRUG & ALCOHOL	386,487	1.3600	423		423	1	424
HUM SVCS BLK GRT	575,797	2.0262	630		630	2	632
CYS	2,209,837	7.7761	2,418		2,418	8	2,426
COMM ACTION & DEVEL	111,133	0.3911	122		122		122
CDBG	62,984	0.2216	69		69		69
SubTotal	28,418,283	100.0000	31,094		31,094	100	31,194
Total	28,418,283	100.0000	31,094		31,094	100	31,194

Allocation Basis: TOTAL SALARIES PAID BY DEPARTMENT (EX:SUNNYVIEW)

Allocation Source: CONTROLLER



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department LIABILITY INSURANCE**

Activity - EMPLOYEE LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	18.00	1.9693	1,531		1,531	5	1,536
INFORMATION SERVICES	7.00	0.7658	595		595	2	597
CONTROLLER	10.00	1.0940	850		850	3	853
TREASURER	6.00	0.6564	510		510	2	512
COMMISS & BUDGET	10.00	1.0940	850		850	3	853
SOLICITOR	1.00	0.1094	85		85		85
PERSONNEL	5.00	0.5470	425		425	1	426
PURCHASING	1.00	0.1094	85		85		85
PRINTING & MAILING	1.00	0.1094	85		85		85
CENTRAL TELEPHONE	1.00	0.1094	85		85		85
MOTOR POOL	2.00	0.2188	170		170	1	171
SHERIFF	29.25	3.2000	2,487		2,487	8	2,495
ELECTIONS	3.50	0.3829	298		298	1	299
ASSESSMENT	10.00	1.0940	850		850	3	853
MAPPING	3.00	0.3282	255		255	1	256
TAX CLAIM	2.00	0.2188	170		170	1	171
PUBLIC DEFENDER	7.50	0.8205	638		638	2	640
RECORDER DEEDS	8.00	0.8752	680		680	2	682
PLANNING	5.00	0.5470	425		425	1	426
CONSTRUCTION	6.50	0.7111	553		553	2	555
COURTS	37.50	4.1026	3,189		3,189	10	3,199
DJ EVANS CITY	4.00	0.4376	340		340	1	341
DJ SAXONBURG	3.00	0.3282	255		255	1	256
DJ CHICORA	3.00	0.3282	255		255	1	256
DJ BUTLER TWP	4.00	0.4376	340		340	1	341
DJ SLIPPERY ROCK	5.00	0.5470	425		425	1	426



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department LIABILITY INSURANCE**

Activity - EMPLOYEE LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ CRANBERRY	4.00	0.4376	340		340	1	341
DJ BUTLER CITY	4.00	0.4376	340		340	1	341
LAW LIBRARY	1.00	0.1094	85		85		85
CLERK COURTS	13.50	1.4769	1,148		1,148	4	1,152
CORONER	3.00	0.3282	255		255	1	256
DISTRICT ATTY	13.75	1.5043	1,169		1,169	4	1,173
DUI CHECKPT	1.00	0.1094	85		85		85
AUTO THEFT	1.00	0.1094	85		85		85
PROTHONOTARY	11.00	1.2034	935		935	3	938
REGISTER WILLS	8.00	0.8752	680		680	2	682
PRISON	114.00	12.4720	9,695		9,695	31	9,726
ADULT PROBATION	27.50	3.0086	2,339		2,339	7	2,346
JUVENILE PROBATION	20.50	2.2428	1,743		1,743	6	1,749
EMA	4.00	0.4376	340		340	1	341
VETERANS AFFRS	2.00	0.2188	170		170	1	171
ALAMEDA PARK	3.30	0.3610	281		281	1	282
ALAMEDA POOL	3.00	0.3282	255		255	1	256
GEN FUND GRANT FUND	5.50	0.6017	468		468	1	469
CONSERV GRANT FND	1.00	0.1094	85		85		85
SUNNYVIEW HOME	277.75	30.3875	23,626		23,626	76	23,702
CENTRAL BOOKING	2.00	0.2188	170		170	1	171
LIQUID FUELS	8.00	0.8752	680		680	2	682
DOMESTIC RELATIONS	36.00	3.9385	3,061		3,061	10	3,071
SENIOR AIDES	13.00	1.4222	1,106		1,106	4	1,110
CONSERVATION	4.00	0.4376	340		340	1	341
AREA AGCY AGING	28.00	3.0633	2,381		2,381	8	2,389
WASTE MGMT	1.00	0.1094	85		85		85



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department LIABILITY INSURANCE**

Activity - EMPLOYEE LIAB

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RECREATION	5.00	0.5470	425		425	1	426
EMERG COMM 9-1-1	24.50	2.6804	2,083		2,083	7	2,090
HAZMAT	1.00	0.1094	85		85		85
HEALTH CHOICES	5.00	0.5470	425		425	1	426
MH/EI/ID	11.00	1.2034	935		935	3	938
DRUG & ALCOHOL	6.00	0.6564	510		510	2	512
HUM SVCS BLK GRT	9.00	0.9846	765		765	2	767
CYS	46.00	5.0325	3,912		3,912	13	3,925
COMM ACTION & DEVEL	1.50	0.1641	128		128		128
CDBG	1.00	0.1094	85		85		85
SubTotal	914.05	100.0000	77,731		77,731	249	77,980
Total	914.05	100.0000	77,731		77,731	249	77,980

Allocation Basis: FULL-TIME EQUIVALENT EMPLOYEES BY DEPARTMENT

Allocation Source: PERSONNEL

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department LIABILITY INSURANCE**

Activity - LAW ENFORCEMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CONTROLLER	1.00	0.4785	310		310	1	311
COMMISS & BUDGET	1.00	0.4785	310		310	1	311
SHERIFF	29.25	13.9952	9,066		9,066	29	9,095
DISTRICT ATTY	13.75	6.5789	4,262		4,262	14	4,276
PRISON	114.00	54.5455	35,331		35,331	114	35,445
ADULT PROBATION	27.50	13.1579	8,523		8,523	27	8,550
JUVENILE PROBATION	20.50	9.8086	6,354		6,354	20	6,374
CENTRAL BOOKING	2.00	0.9569	620		620	2	622
SubTotal	209.00	100.0000	64,776		64,776	208	64,984
Total	209.00	100.0000	64,776		64,776	208	64,984

Allocation Basis: FULL-TIME EQUIVALENT EMPLOYEES COVERED BY DEPT

Allocation Source: PERSONNEL

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department LIABILITY INSURANCE**

Activity - AUTO POLICY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PRINTING & MAILING	1	1.0870	310		310	1	311
MOTOR POOL	4	4.3478	1,239		1,239	4	1,243
SHERIFF	14	15.2171	4,336		4,336	13	4,349
ASSESSMENT	3	3.2609	929		929	3	932
CONSTRUCTION	4	4.3478	1,239		1,239	4	1,243
CORONER	1	1.0870	310		310	1	311
DISTRICT ATTY	8	8.6957	2,478		2,478	8	2,486
PRISON	1	1.0870	310		310	1	311
ADULT PROBATION	7	7.6087	2,169		2,169	7	2,176
JUVENILE PROBATION	7	7.6087	2,169		2,169	7	2,176
EMA	1	1.0870	310		310	1	311
ALAMEDA PARK	2	2.1739	620		620	2	622
SUNNYVIEW HOME	1	1.0870	310		310	1	311
LIQUID FUELS	4	4.3478	1,239		1,239	4	1,243
DOMESTIC RELATIONS	2	2.1739	620		620	2	622
CONSERVATION	2	2.1739	620		620	2	622
AREA AGCY AGING	9	9.7826	2,788		2,788	9	2,797
WASTE MGMT	1	1.0870	310		310	1	311
HAZMAT	3	3.2609	929		929	3	932
MH/EI/ID	7	7.6087	2,169		2,169	7	2,176
CYS	10	10.8696	3,098		3,098	10	3,108
SubTotal	92	100.0000	28,502		28,502	91	28,593
Total	92	100.0000	28,502		28,502	91	28,593

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department LIABILITY INSURANCE**

Allocation Basis: VEHICLES INSURED BY DEPARTMENT

Allocation Source: COMMISSIONERS-VEHICLE INVENTORY LIST

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department LIABILITY INSURANCE**

Receiving Department	Total	GENERAL LIAB	EMPLOYEE LIAB	LAW ENFORCEMENT	AUTO POLICY
FACILITY OPERATIONS	2,099	563	1,536	0	0
INFORMATION SERVICES	992	395	597	0	0
CONTROLLER	1,634	470	853	311	0
TREASURER	858	346	512	0	0
COMMISS & BUDGET	1,803	639	853	311	0
SOLICITOR	214	129	85	0	0
PERSONNEL	726	300	426	0	0
PURCHASING	140	55	85	0	0
PRINTING & MAILING	417	21	85	0	311
CENTRAL TELEPHONE	127	42	85	0	0
MOTOR POOL	1,498	84	171	0	1,243
SHERIFF	17,441	1,502	2,495	9,095	4,349
ELECTIONS	578	279	299	0	0
ASSESSMENT	2,188	403	853	0	932
MAPPING	405	149	256	0	0
TAX COLLECTORS	296	296	0	0	0
TAX CLAIM	274	103	171	0	0
PUBLIC DEFENDER	1,196	556	640	0	0
RECORDER DEEDS	1,004	322	682	0	0
PLANNING	578	152	426	0	0
CONSTRUCTION	2,287	489	555	0	1,243
COURTS	4,910	1,711	3,199	0	0
DJ EVANS CITY	518	177	341	0	0
DJ SAXONBURG	391	135	256	0	0
DJ CHICORA	401	145	256	0	0
DJ BUTLER TWP	518	177	341	0	0
DJ SLIPPERY ROCK	643	217	426	0	0
DJ CRANBERRY	518	177	341	0	0
DJ BUTLER CITY	518	177	341	0	0
LAW LIBRARY	139	54	85	0	0
CLERK COURTS	1,775	623	1,152	0	0
CORONER	730	163	256	0	311
DISTRICT ATTY	9,135	1,200	1,173	4,276	2,486
DUI CHECKPT	120	35	85	0	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department LIABILITY INSURANCE**

Receiving Department	Total	GENERAL LIAB	EMPLOYEE LIAB	LAW ENFORCEMENT	AUTO POLICY
AUTO THEFT	149	64	85	0	0
PROTHONOTARY	1,443	505	938	0	0
REGISTER WILLS	1,093	411	682	0	0
PRISON	51,261	5,779	9,726	35,445	311
ADULT PROBATION	14,772	1,700	2,346	8,550	2,176
JUVENILE PROBATION	11,292	993	1,749	6,374	2,176
EMA	797	145	341	0	311
VETERANS AFFRS	275	104	171	0	0
ALAMEDA PARK	990	86	282	0	622
ALAMEDA POOL	346	90	256	0	0
GEN FUND GRANT FUND	612	143	469	0	0
RECORDS IMPROVE	38	38	0	0	0
CONSERV GRANT FND	129	44	85	0	0
SUNNYVIEW HOME	24,013	0	23,702	0	311
CENTRAL BOOKING	847	54	171	622	0
LIQUID FUELS	2,182	257	682	0	1,243
DOMESTIC RELATIONS	5,140	1,447	3,071	0	622
SENIOR AIDES	1,251	141	1,110	0	0
CONSERVATION	1,175	212	341	0	622
AREA AGCY AGING	6,407	1,221	2,389	0	2,797
WASTE MGMT	438	42	85	0	311
RECREATION	592	166	426	0	0
EMERG COMM 9-1-1	3,304	1,214	2,090	0	0
HAZMAT	1,066	49	85	0	932
HEALTH CHOICES	690	264	426	0	0
MH/EI/ID	3,180	66	938	0	2,176
DRUG & ALCOHOL	936	424	512	0	0
HUM SVCS BLK GRT	1,399	632	767	0	0
CYS	9,459	2,426	3,925	0	3,108
COMM ACTION & DEVEL	250	122	128	0	0
CDBG	154	69	85	0	0





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department LIABILITY INSURANCE**

Receiving Department	Total	GENERAL LIAB	EMPLOYEE LIAB	LAW ENFORCEMENT	AUTO POLICY
Direct Billed	0	0	0	0	0
Total	202,751	31,194	77,980	64,984	28,593



**Butler County, Pennsylvania  
Employee Benefits  
Nature and Extent of Services**

The County directly charges all departments the cost of hospitalization, social security, life insurance, workers' compensation, retirement contribution and dental coverage. However, unemployment compensation is accumulated in a single account for general fund departments.

Costs pertaining to unemployment compensation have been allocated to the appropriate department based on actual claims paid on behalf of each. The unemployment compensation claim credit has been allocated to the Prison.

Costs related to education reimbursement have been allocated to departments based on actual reimbursements paid.

The unemployment compensation solvency fee has been allocated based on the prior year's claims paid by department.

Residual workers' compensation expenses and cobra health premiums were not allocated.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department EMPLOYEE BENEFITS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	96,371			96,371
COMMISS & BUDGET		232	232	
Total Allocated Additions:		<u>232</u>	<u>232</u>	<u>232</u>
Total To Be Allocated:	<u>96,371</u>	<u>232</u>		<u>96,603</u>



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EMPLOYEE BENEFITS**

	Total	General & Admin	UNEMP COMP CLAIMS	EDUCATION	UNEMP COMP CREDIT
<b>Other Expense &amp; Cost</b>					
UNEMPLOYMENT COMP	61,875	0	22,019	0	( 1,956)
EDUCATION REIMB	8,396	0	0	8,396	0
WORKERS' COMP	28,418	0	0	0	0
COBRA HEALTH	( 2,318)	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	96,371	0	22,019	8,396	( 1,956)
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	96,371	0	22,019	8,396	( 1,956)
<b>Allocation Step 1</b>					
Unallocated Costs	( 26,100)	0	0	0	0
1st Allocation	70,271	0	22,019	8,396	( 1,956)
<b>Allocation Step 2</b>					
Inbound- All Others	232	232	0	0	0
Reallocate Admin Costs		( 232)	53	20	( 5)
Unallocated Costs	( 63)	0	0	0	0
2nd Allocation	169	0	53	20	( 5)
<b>Total For 0050 EMPLOYEE BENEFITS</b>					
Total Allocated	70,440	0	22,072	8,416	( 1,961)



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department EMPLOYEE BENEFITS**

	SOLVENCY FEE	NONALLOCATED
<b>Other Expense &amp; Cost</b>		
UNEMPLOYMENT COMP	41,812	0
EDUCATION REIMB	0	0
WORKERS' COMP	0	28,418
COBRA HEALTH	0	( 2,318)
<b>Departmental Totals</b>		
Total Expenditures	41,812	26,100
<b>Deductions</b>		
Total Deductions	0	0
<b>Functional Cost</b>		
Functional Cost	41,812	26,100
<b>Allocation Step 1</b>		
Unallocated Costs	0	( 26,100)
1st Allocation	41,812	0
<b>Allocation Step 2</b>		
Inbound- All Others	0	0
Reallocate Admin Costs	101	63
Unallocated Costs	0	( 63)
2nd Allocation	101	0
<b>Total For 0050 EMPLOYEE BENEFITS</b>		
Total Allocated	41,913	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EMPLOYEE BENEFITS**

Activity - UNEMP COMP CLAIMS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	4,979	22.6123	4,979		4,979	12	4,991
ELECTIONS	4,531	20.5777	4,531		4,531	11	4,542
COURTS	2,455	11.1495	2,455		2,455	6	2,461
DISTRICT ATTY	9,061	41.1508	9,061		9,061	22	9,083
ALAMEDA POOL	993	4.5097	993		993	2	995
SubTotal	22,019	100.0000	22,019		22,019	53	22,072
Total	22,019	100.0000	22,019		22,019	53	22,072

Allocation Basis: ACTUAL CLAIMS PAID BY DEPARTMENT

Allocation Source: PERSONNEL

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EMPLOYEE BENEFITS**

Activity - EDUCATION

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
TREASURER	476	5.6694	476		476	1	477
COMMISS & BUDGET	750	8.9328	750		750	2	752
CLERK COURTS	750	8.9328	750		750	2	752
PRISON	1,500	17.8657	1,500		1,500	4	1,504
ADULT PROBATION	4,920	58.5993	4,920		4,920	11	4,931
SubTotal	8,396	100.0000	8,396		8,396	20	8,416
Total	8,396	100.0000	8,396		8,396	20	8,416

Allocation Basis: TUITION REIMBURSEMENTS PAID BY DEPARTMENT

Allocation Source: EXPENDITURE ANALYSIS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EMPLOYEE BENEFITS**

Activity - UNEMP COMP CREDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PRISON	100.00	100.0000	-1,956		-1,956	-5	-1,961
SubTotal	100.00	100.0000	-1,956		-1,956	-5	-1,961
Total	100.00	100.0000	-1,956		-1,956	-5	-1,961

Allocation Basis: DIRECT ALLOCATION-PRISON

Allocation Source: PERSONNEL



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department EMPLOYEE BENEFITS**

Activity - SOLVENCY FEE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	4,491	7.1526	2,991		2,991	7	2,998
COMMISS & BUDGET	11,726	18.6755	7,809		7,809	19	7,828
SHERIFF	5,389	8.5829	3,589		3,589	9	3,598
COURTS	14,607	23.2640	9,727		9,727	23	9,750
DISTRICT ATTY	16,645	26.5099	11,083		11,083	27	11,110
PRISON	8,712	13.8753	5,802		5,802	14	5,816
ALAMEDA POOL	975	1.5528	649		649	2	651
SENIOR AIDES	243	0.3870	162		162		162
SubTotal	62,788	100.0000	41,812		41,812	101	41,913
Total	62,788	100.0000	41,812		41,812	101	41,913

Allocation Basis: ACTUAL PY UNEMPLOYMENT COMP CLAIMS PAID BY DEPT

Allocation Source: PERSONNEL



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department EMPLOYEE BENEFITS**

Receiving Department	Total UNEMP COMP CLAIMS	EDUCATION UNEMP COMP CREDIT	SOLVENCY FEE		
FACILITY OPERATIONS	7,989	4,991	0	0	2,998
TREASURER	477	0	477	0	0
COMMISS & BUDGET	8,580	0	752	0	7,828
SHERIFF	3,598	0	0	0	3,598
ELECTIONS	4,542	4,542	0	0	0
COURTS	12,211	2,461	0	0	9,750
CLERK COURTS	752	0	752	0	0
DISTRICT ATTY	20,193	9,083	0	0	11,110
PRISON	5,359	0	1,504	( 1,961)	5,816
ADULT PROBATION	4,931	0	4,931	0	0
ALAMEDA POOL	1,646	995	0	0	651
SENIOR AIDES	162	0	0	0	162
Direct Billed	0	0	0	0	0
<b>Total</b>	<b>70,440</b>	<b>22,072</b>	<b>8,416</b>	<b>( 1,961)</b>	<b>41,913</b>



**Butler County, Pennsylvania  
Facility Operations  
Nature and Extent of Services**

Facility Operations is responsible for janitorial, grounds keeping and basic repair services for the Government Center, Courthouse, 911 center, Tier (Adult Probation), Prison (administration offices only), Butler City District Magistrate and various buildings located at the Sunnyview Complex (excluding Sunnyview Home). Costs assigned to the Government Center, Courthouse and Sunnyview Complex buildings have been allocated based on the net usable square footage occupied by department.

Costs associated with other buildings have been allocated to departments based on an analysis of effort afforded by employee.

Direct rent payments paid on behalf of Area Agency on Aging and Community Action & Development have been credited in the plan.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department FACILITY OPERATIONS**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	1,276,044			1,276,044
BUILDING DEPREC	11,028		11,028	
EQUIPMENT DEPR/USE	11,828		11,828	
PROPERTY INSURANCE	655	3	658	
LIABILITY INSURANCE	2,092	7	2,099	
EMPLOYEE BENEFITS	7,970	19	7,989	
FACILITY OPERATIONS		23,707	23,707	
INFORMATION SERVICES		16,129	16,129	
CONTROLLER		24,566	24,566	
TREASURER		2,043	2,043	
COMMISS & BUDGET		5,747	5,747	
SOLICITOR		11,468	11,468	
PERSONNEL		11,685	11,685	
PURCHASING		11,146	11,146	
PRINTING & MAILING		286	286	
CENTRAL TELEPHONE		1,803	1,803	
SHERIFF		4,470	4,470	
Total Allocated Additions:	33,573	113,079	146,652	146,652
Total To Be Allocated:	1,309,617	113,079		1,422,696



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FACILITY OPERATIONS**

	Total	General & Admin	GOVERNMENT CTR	COURTHOUSE	SVC BLDGS 3,4,5
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	512,986	122,570	208,608	66,697	30,588
FRINGE BENEFITS	303,387	72,479	123,388	39,440	18,082
<b>Other Expense &amp; Cost</b>					
CONTRACTED SVCS	53,472	0	49,308	4,164	0
UTILITIES	240,659	0	220,399	20,260	0
MATERIALS/SUPPLY	80,684	0	56,159	24,525	0
TRAVEL	663	158	270	86	40
INSPECTION	2,902	0	0	2,902	0
STORAGE COSTS	42,278	0	31,708	10,570	0
UTILITIES-SVC BLDG #9	11,391	0	0	0	0
MISC MAINT-SVC BLDGS	13,761	0	0	0	7,574
TELEPHONE	966	231	392	126	58
EQP MAINT & RENTAL	8,430	0	6,322	2,108	0
GC JUD COMPLEX EXPS	4,465	0	3,349	1,116	0
<b>Departmental Totals</b>					
Total Expenditures	1,276,044	195,438	699,903	171,994	56,342
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
Functional Cost	1,276,044	195,438	699,903	171,994	56,342
<b>Allocation Step 1</b>					
Inbound- All Others	33,573	0	17,941	5,734	2,629
Reallocate Admin Costs		( 195,438)	104,427	33,388	15,312
1st Allocation	1,309,617	0	822,271	211,116	74,283
<b>Allocation Step 2</b>					
Inbound- All Others	113,079	0	60,429	19,314	8,854
2nd Allocation	113,079	0	60,429	19,314	8,854



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FACILITY OPERATIONS**

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	Total	General & Admin	GOVERNMENT CTR	COURTHOUSE	SVC BLDGS 3,4,5
<b>Total For 0060 FACILITY OPERATIONS</b>					
Total Allocated	1,422,696	0	882,700	230,430	83,137



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FACILITY OPERATIONS**

	SVC BLDG 9	OTHER BUILDINGS
<b>Wages &amp; Benefits</b>		
SALARIES & WAGES	0	84,523
FRINGE BENEFITS	0	49,998
<b>Other Expense &amp; Cost</b>		
CONTRACTED SVCS	0	0
UTILITIES	0	0
MATERIALS/SUPPLY	0	0
TRAVEL	0	109
INSPECTION	0	0
STORAGE COSTS	0	0
UTILITIES-SVC BLDG #9	11,391	0
MISC MAINT-SVC BLDGS	3,332	2,855
TELEPHONE	0	159
EQP MAINT & RENTAL	0	0
GC JUD COMPLEX EXPS	0	0
<b>Departmental Totals</b>		
Total Expenditures	14,723	137,644
<b>Deductions</b>		
Total Deductions	0	0
Functional Cost	14,723	137,644
<b>Allocation Step 1</b>		
Inbound- All Others	0	7,269
Reallocate Admin Costs	0	42,311
1st Allocation	14,723	187,224
<b>Allocation Step 2</b>		
Inbound- All Others	0	24,482
2nd Allocation	0	24,482



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department FACILITY OPERATIONS**

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	SVC BLDG 9	OTHER BUILDINGS
<b>Total For 0060 FACILITY OPERATIONS</b>		
Total Allocated	14,723	211,706





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILITY OPERATIONS**

Activity - GOVERNMENT CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	1,538	1.8103	14,886		14,886		14,886
INFORMATION SERVICES	2,326	2.7379	22,513		22,513	1,685	24,198
CONTROLLER	2,230	2.6249	21,584		21,584	1,615	23,199
TREASURER	2,226	2.6202	21,545		21,545	1,613	23,158
COMMISS & BUDGET	4,555	5.3616	44,087		44,087	3,300	47,387
SOLICITOR	391	0.4602	3,784		3,784	283	4,067
PERSONNEL	1,463	1.7221	14,160		14,160	1,060	15,220
PURCHASING	470	0.5532	4,549		4,549	340	4,889
PRINTING & MAILING	744	0.8757	7,201		7,201	539	7,740
CENTRAL TELEPHONE	113	0.1330	1,094		1,094	82	1,176
SHERIFF	1,569	1.8468	15,186		15,186	1,137	16,323
ELECTIONS	2,443	2.8756	23,645		23,645	1,770	25,415
ASSESSMENT	4,140	4.8731	40,070		40,070	2,999	43,069
MAPPING	876	1.0311	8,479		8,479	635	9,114
TAX CLAIM	660	0.7769	6,388		6,388	478	6,866
RECORDER DEEDS	5,750	6.7682	55,653		55,653	4,165	59,818
PLANNING	1,486	1.7491	14,383		14,383	1,076	15,459
COURTS	20,451	24.0727	197,940		197,940	14,815	212,755
DISTRICT ATTY	4,039	4.7542	39,093		39,093	2,926	42,019
REGISTER WILLS	1,245	1.4655	12,050		12,050	902	12,952
JUVENILE PROBATION	4,551	5.3569	44,048		44,048	3,297	47,345
VETERANS AFFRS	747	0.8793	7,230		7,230	541	7,771
LIQUID FUELS	235	0.2766	2,275		2,275	170	2,445
DRS MLR-GVT CTR	5,967	7.0236	57,753		57,753	4,323	62,076
WASTE MGMT	140	0.1648	1,355		1,355	101	1,456
MH/EI/ID MLR-GC	4,048	4.7648	39,180		39,180	2,932	42,112



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILITY OPERATIONS**

Activity - GOVERNMENT CTR

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
D&A MLR-GVT CTR	559	0.6580	5,410		5,410	405	5,815
CYS MLR-GVT CTR	6,563	7.7252	63,522		63,522	4,754	68,276
COMM ACTN MLR-GVT CTR	465	0.5473	4,501	-6,975	-2,474	337	-2,137
OTHER	2,966	3.4912	28,707		28,707	2,149	30,856
SubTotal	84,956	100.0000	822,271	-6,975	815,296	60,429	875,725
Direct Billed				6,975	6,975		6,975
Total	84,956	100.0000	822,271		822,271	60,429	882,700

Allocation Basis: NET USABLE SQUARE FEET OCCUPIED

Allocation Source: FACILITY OPERATIONS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILITY OPERATIONS**

Activity - COURTHOUSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	1,174	4.1784	8,821		8,821		8,821
SHERIFF	2,869	10.2111	21,557		21,557	2,058	23,615
PUBLIC DEFENDER	1,610	5.7301	12,097		12,097	1,155	13,252
SAFETY	266	0.9467	1,999		1,999	191	2,190
COURTS	9,373	33.3595	70,428		70,428	6,725	77,153
LAW LIBRARY	3,615	12.8661	27,162		27,162	2,593	29,755
CLERK COURTS	2,776	9.8801	20,858		20,858	1,991	22,849
PROTHONOTARY	3,645	12.9729	27,388		27,388	2,615	30,003
MH/EI/ID MLR-CH	60	0.2135	451		451	43	494
CYS MLR-CRT HSE	1,224	4.3563	9,197		9,197	878	10,075
OTHER	1,485	5.2853	11,158		11,158	1,065	12,223
SubTotal	28,097	100.0000	211,116		211,116	19,314	230,430
Total	28,097	100.0000	211,116		211,116	19,314	230,430

Allocation Basis: NET USABLE SQUARE FEET OCCUPIED

Allocation Source: FACILITY OPERATIONS



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILITY OPERATIONS**

Activity - SVC BLDGS 3,4,5

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ BUTLER TWP	2,500	15.7055	11,667		11,667	1,391	13,058
AREA AGCY AGING	7,864	49.4032	36,698	-39,320	-2,622	4,374	1,752
OTHER	5,554	34.8913	25,918		25,918	3,089	29,007
SubTotal	15,918	100.0000	74,283	-39,320	34,963	8,854	43,817
Direct Billed				39,320	39,320		39,320
Total	15,918	100.0000	74,283		74,283	8,854	83,137

Allocation Basis: NET USABLE SQUARE FEET OCCUPIED

Allocation Source: FACILITY OPERATIONS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILITY OPERATIONS**

Activity - SVC BLDG 9

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
MOTOR POOL	2,747	39.2205	5,774		5,774		5,774
SURPLUS FOODS	1,968	28.0982	4,137		4,137		4,137
OTHER	2,289	32.6813	4,812		4,812		4,812
SubTotal	7,004	100.0000	14,723		14,723		14,723
Total	7,004	100.0000	14,723		14,723		14,723

Allocation Basis: NET USABLE SQUARE FEET OCCUPIED

Allocation Source: FACILITY OPERATIONS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department FACILITY OPERATIONS**

Activity - OTHER BUILDINGS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ BUTLER CITY	18,123	20.7409	38,832		38,832	5,078	43,910
PRISON	12,337	14.1191	26,434		26,434	3,457	29,891
ADULT PROBATION	12,338	14.1203	26,437		26,437	3,457	29,894
CONSERVATION	1,916	2.1928	4,105		4,105	537	4,642
EMERG COMM 9-1-1	5,475	6.2659	11,731		11,731	1,534	13,265
CO-OP EXTENSION	30,935	35.4036	66,285		66,285	8,667	74,952
OTHER	6,254	7.1574	13,400		13,400	1,752	15,152
SubTotal	87,378	100.0000	187,224		187,224	24,482	211,706
Total	87,378	100.0000	187,224		187,224	24,482	211,706

Allocation Basis: EFFORT CONVERTED TO SALARIES BY DEPARTMENT

Allocation Source: FACILITY OPERATIONS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FACILITY OPERATIONS**

Receiving Department	Total	GOVERNMENT CTR	COURTHOUSE	SVC BLDGS 3,4,5	SVC BLDG 9	OTHER BUILDINGS
FACILITY OPERATIONS	23,707	14,886	8,821	0	0	0
INFORMATION SERVICES	24,198	24,198	0	0	0	0
CONTROLLER	23,199	23,199	0	0	0	0
TREASURER	23,158	23,158	0	0	0	0
COMMISS & BUDGET	47,387	47,387	0	0	0	0
SOLICITOR	4,067	4,067	0	0	0	0
PERSONNEL	15,220	15,220	0	0	0	0
PURCHASING	4,889	4,889	0	0	0	0
PRINTING & MAILING	7,740	7,740	0	0	0	0
CENTRAL TELEPHONE	1,176	1,176	0	0	0	0
MOTOR POOL	5,774	0	0	0	5,774	0
SHERIFF	39,938	16,323	23,615	0	0	0
ELECTIONS	25,415	25,415	0	0	0	0
ASSESSMENT	43,069	43,069	0	0	0	0
MAPPING	9,114	9,114	0	0	0	0
TAX CLAIM	6,866	6,866	0	0	0	0
PUBLIC DEFENDER	13,252	0	13,252	0	0	0
RECORDER DEEDS	59,818	59,818	0	0	0	0
PLANNING	15,459	15,459	0	0	0	0
SAFETY	2,190	0	2,190	0	0	0
COURTS	289,908	212,755	77,153	0	0	0
DJ BUTLER TWP	13,058	0	0	13,058	0	0
DJ BUTLER CITY	43,910	0	0	0	0	43,910
LAW LIBRARY	29,755	0	29,755	0	0	0
CLERK COURTS	22,849	0	22,849	0	0	0
DISTRICT ATTY	42,019	42,019	0	0	0	0
PROTHONOTARY	30,003	0	30,003	0	0	0
REGISTER WILLS	12,952	12,952	0	0	0	0
PRISON	29,891	0	0	0	0	29,891
ADULT PROBATION	29,894	0	0	0	0	29,894
JUVENILE PROBATION	47,345	47,345	0	0	0	0
VETERANS AFFRS	7,771	7,771	0	0	0	0
SURPLUS FOODS	4,137	0	0	0	4,137	0
LIQUID FUELS	2,445	2,445	0	0	0	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department FACILITY OPERATIONS**

Receiving Department	Total	GOVERNMENT CTR	COURTHOUSE	SVC BLDGS 3,4,5	SVC BLDG 9	OTHER BUILDINGS
DRS MLR-GVT CTR	62,076	62,076	0	0	0	0
CONSERVATION	4,642	0	0	0	0	4,642
AREA AGCY AGING	1,752	0	0	1,752	0	0
WASTE MGMT	1,456	1,456	0	0	0	0
EMERG COMM 9-1-1	13,265	0	0	0	0	13,265
MH/EI/ID MLR-GC	42,112	42,112	0	0	0	0
MH/EI/ID MLR-CH	494	0	494	0	0	0
D&A MLR-GVT CTR	5,815	5,815	0	0	0	0
CYS MLR-GVT CTR	68,276	68,276	0	0	0	0
CYS MLR-CRT HSE	10,075	0	10,075	0	0	0
COMM ACTN MLR-GVT CTR	( 2,137)	( 2,137)	0	0	0	0
CO-OP EXTENSION	74,952	0	0	0	0	74,952
OTHER	92,050	30,856	12,223	29,007	4,812	15,152
Direct Billed	46,295	6,975	0	39,320	0	0
<b>Total</b>	<b>1,422,696</b>	<b>882,700</b>	<b>230,430</b>	<b>83,137</b>	<b>14,723</b>	<b>211,706</b>





**Butler County, Pennsylvania  
Information Services  
Nature and Extent of Services**

Information Services provides technical support to various departments within the County. Technical support costs have been allocated based on the percentage of help desk calls and desktop computers by department. Human Services departments' desktop computers were excluded from the technical support calculation because they have a staff member who handles technical support issues.

Equipment maintenance and rental expenses associated with the countywide computer network have been allocated based on the number of desktop computers in use by department.

Other miscellaneous equipment maintenance, consulting services, and rental expenses directly associated with a specific user have been allocated to each benefiting department.

The annual maintenance support fees associated with the countywide financial system have been transferred to Equipment Depreciation/Use for allocation purposes.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department INFORMATION SERVICES**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	742,677			742,677
BUILDING DEPREC	11,857		11,857	
EQUIPMENT DEPR/USE	47,324		47,324	
PROPERTY INSURANCE	442	2	444	
LIABILITY INSURANCE	989	3	992	
FACILITY OPERATIONS	22,513	1,685	24,198	
CONTROLLER		7,934	7,934	
TREASURER		660	660	
COMMISS & BUDGET		2,787	2,787	
SOLICITOR		1,097	1,097	
PERSONNEL		4,543	4,543	
PURCHASING		1,033	1,033	
PRINTING & MAILING		241	241	
CENTRAL TELEPHONE		3,606	3,606	
MOTOR POOL		336	336	
SHERIFF		3,834	3,834	
Total Allocated Additions:	83,125	27,761	110,886	110,886
TRF MAINT SUPPORT TO EQP DEPREC	( 83,920)			
Total Departmental Cost Adjustments:	( 83,920)			( 83,920)
Total To Be Allocated:	741,882	27,761		769,643



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION SERVICES**

	Total	General & Admin	TECH SUPPORT	NETWORK	OTHER EXPENSES
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	360,140	0	360,140	0	0
FRINGE BENEFITS	170,477	0	170,477	0	0
<b>Other Expense &amp; Cost</b>					
CONTRACTED SVCS	3,730	0	0	730	3,000
TELEPHONE	1,192	0	1,192	0	0
MATERIALS/SUPPLY	8,497	0	4,922	0	3,575
TRAINING	312	0	312	0	0
TRAVEL	634	0	634	0	0
FINL/TAX SOFTWARE SUPPORT	88,920	83,920	0	0	5,000
EQUIP MAINT/RENTAL	107,675	0	1,620	103,085	2,970
ASSOCIATION DUES	1,100	0	1,100	0	0
<b>Departmental Totals</b>					
Total Expenditures	742,677	83,920	540,397	103,815	14,545
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
TRF MAINT SUPPORT TO EQP DEPREC	( 83,920)	( 83,920)	0	0	0
<b>Functional Cost</b>					
Functional Cost	658,757	0	540,397	103,815	14,545
<b>Allocation Step 1</b>					
Inbound- All Others	83,125	0	83,125	0	0
1st Allocation	741,882	0	623,522	103,815	14,545
<b>Allocation Step 2</b>					
Inbound- All Others	27,761	0	27,761	0	0
2nd Allocation	27,761	0	27,761	0	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department INFORMATION SERVICES**

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	Total	General & Admin	TECH SUPPORT	NETWORK	OTHER EXPENSES
<u>Total For 0070 INFORMATION SERVICES</u>					
Total Allocated	769,643	0	651,283	103,815	14,545



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

Activity - TECH SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	2.53	2.5300	15,775		15,775		15,775
CONTROLLER	4.64	4.6400	28,931		28,931	1,322	30,253
TREASURER	2.21	2.2100	13,780		13,780	629	14,409
COMMISS & BUDGET	3.06	3.0600	19,080		19,080	872	19,952
SOLICITOR	0.11	0.1100	686		686	31	717
PERSONNEL	1.05	1.0500	6,547		6,547	299	6,846
PURCHASING	0.63	0.6300	3,928		3,928	179	4,107
PRINTING & MAILING	0.11	0.1100	686		686	31	717
MOTOR POOL	0.21	0.2100	1,309		1,309	60	1,369
SHERIFF	4.11	4.1100	25,627		25,627	1,171	26,798
ELECTIONS	0.74	0.7400	4,614		4,614	211	4,825
ASSESSMENT	1.90	1.9000	11,847		11,847	541	12,388
MAPPING	3.58	3.5800	22,322		22,322	1,020	23,342
TAX CLAIM	0.84	0.8400	5,238		5,238	239	5,477
PUBLIC DEFENDER	0.95	0.9500	5,923		5,923	271	6,194
RECORDER DEEDS	4.64	4.6400	28,931		28,931	1,322	30,253
PLANNING	0.42	0.4200	2,619		2,619	120	2,739
COURTS	9.91	9.9100	61,791		61,791	2,823	64,614
LAW LIBRARY	2.32	2.3200	14,466		14,466	661	15,127
CLERK COURTS	4.64	4.6400	28,931		28,931	1,322	30,253
DISTRICT ATTY	4.11	4.1100	25,627		25,627	1,171	26,798
AUTO THEFT	0.11	0.1100	686		686	31	717
PROTHONOTARY	1.79	1.7900	11,161		11,161	510	11,671
REGISTER WILLS	3.27	3.2700	20,389		20,389	931	21,320
PRISON	9.06	9.0600	56,491		56,491	2,580	59,071
ADULT PROBATION	5.69	5.6900	35,478		35,478	1,621	37,099



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

Activity - TECH SUPPORT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUVENILE PROBATION	4.32	4.3200	26,936		26,936	1,230	28,166
EMA	0.42	0.4200	2,619		2,619	120	2,739
VETERANS AFFRS	0.32	0.3200	1,995		1,995	91	2,086
ALAMEDA PARK	0.11	0.1100	686		686	31	717
GEN FUND GRANT FUND	0.53	0.5300	3,305		3,305	151	3,456
CONSERV GRANT FND	0.11	0.1100	686		686	31	717
SUNNYVIEW HOME	7.17	7.1700	44,707		44,707	2,042	46,749
CENTRAL BOOKING	0.21	0.2100	1,309		1,309	60	1,369
LIQUID FUELS	0.11	0.1100	686		686	31	717
DOMESTIC RELATIONS	1.79	1.7900	11,161		11,161	510	11,671
CONSERVATION	0.84	0.8400	5,238		5,238	239	5,477
AREA AGCY AGING	5.06	5.0600	31,550		31,550	1,441	32,991
WASTE MGMT	0.11	0.1100	686		686	31	717
RECREATION	0.42	0.4200	2,619		2,619	120	2,739
EMERG COMM 9-1-1	2.74	2.7400	17,085		17,085	780	17,865
HAZMAT	0.11	0.1100	686		686	31	717
MH/EI/ID	0.55	0.5500	3,429		3,429	157	3,586
CYS	0.03	0.0300	187		187	9	196
COMM ACTION & DEVEL	0.63	0.6300	3,928		3,928	179	4,107
CDBG	0.11	0.1100	686		686	31	717
OTHER	1.68	1.6800	10,475		10,475	478	10,953
SubTotal	100.00	100.0000	623,522		623,522	27,761	651,283
Total	100.00	100.0000	623,522		623,522	27,761	651,283



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

Allocation Basis: PERCENTAGE OF HELP DESK CALLS/DESKTOPS BY DEPARTMENT

Allocation Source: INFORMATION SERVICES

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

Activity - NETWORK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	2	0.3413	354		354		354
CONTROLLER	9	1.5358	1,594		1,594		1,594
TREASURER	10	1.7065	1,772		1,772		1,772
COMMISS & BUDGET	12	2.0478	2,126		2,126		2,126
SOLICITOR	1	0.1706	177		177		177
PERSONNEL	8	1.3652	1,417		1,417		1,417
PURCHASING	1	0.1706	177		177		177
PRINTING & MAILING	1	0.1706	177		177		177
MOTOR POOL	2	0.3413	354		354		354
SHERIFF	14	2.3891	2,480		2,480		2,480
ELECTIONS	6	1.0239	1,063		1,063		1,063
ASSESSMENT	14	2.3891	2,480		2,480		2,480
MAPPING	5	0.8532	886		886		886
TAX CLAIM	5	0.8532	886		886		886
PUBLIC DEFENDER	9	1.5358	1,594		1,594		1,594
RECORDER DEEDS	29	4.9488	5,138		5,138		5,138
PLANNING	3	0.5119	531		531		531
COURTS	71	12.1169	12,580		12,580		12,580
LAW LIBRARY	5	0.8532	886		886		886
CLERK COURTS	18	3.0717	3,189		3,189		3,189
DISTRICT ATTY	22	3.7543	3,897		3,897		3,897
AUTO THEFT	1	0.1706	177		177		177
PROTHONOTARY	17	2.9010	3,012		3,012		3,012
REGISTER WILLS	12	2.0478	2,126		2,126		2,126
PRISON	50	8.5324	8,858		8,858		8,858
ADULT PROBATION	36	6.1433	6,378		6,378		6,378





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

Activity - NETWORK

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUVENILE PROBATION	21	3.5836	3,720		3,720		3,720
EMA	4	0.6826	709		709		709
VETERANS AFFRS	2	0.3413	354		354		354
ALAMEDA PARK	1	0.1706	177		177		177
GEN FUND GRANT FUND	5	0.8532	886		886		886
CONSERV GRANT FND	1	0.1706	177		177		177
SUNNYVIEW HOME	52	8.8737	9,212		9,212		9,212
CENTRAL BOOKING	2	0.3413	354		354		354
LIQUID FUELS	1	0.1706	177		177		177
DOMESTIC RELATIONS	4	0.6826	709		709		709
CONSERVATION	5	0.8532	886		886		886
AREA AGCY AGING	16	2.7304	2,835		2,835		2,835
WASTE MGMT	1	0.1706	177		177		177
RECREATION	4	0.6826	709		709		709
EMERG COMM 9-1-1	24	4.0956	4,252		4,252		4,252
HAZMAT	1	0.1706	177		177		177
HEALTH CHOICES	5	0.8532	886		886		886
MH/EI/ID	11	1.8771	1,949		1,949		1,949
DRUG & ALCOHOL	6	1.0239	1,063		1,063		1,063
HUM SVCS BLK GRT	9	1.5358	1,594		1,594		1,594
CYS	46	7.8498	8,149		8,149		8,149
COMM ACTION & DEVEL	1	0.1706	177		177		177
CDBG	1	0.1706	177		177		177
<b>SubTotal</b>	<b>586</b>	<b>100.0000</b>	<b>103,815</b>		<b>103,815</b>		<b>103,815</b>
<b>Total</b>	<b>586</b>	<b>100.0000</b>	<b>103,815</b>		<b>103,815</b>		<b>103,815</b>



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

Allocation Basis: DESKTOP COMPUTER COUNT BY DEPARTMENT

Allocation Source: INFORMATION SERVICES

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department INFORMATION SERVICES**

Activity - OTHER EXPENSES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CONTROLLER	250	1.7188	250		250		250
TAX CLAIM	6,545	44.9980	6,545		6,545		6,545
DJ EVANS CITY	393	2.7020	393		393		393
DJ SAXONBURG	393	2.7020	393		393		393
DJ CHICORA	393	2.7020	393		393		393
DJ BUTLER TWP	393	2.7020	393		393		393
DJ SLIPPERY ROCK	393	2.7020	393		393		393
DJ CRANBERRY	393	2.7020	393		393		393
DJ BUTLER CITY	392	2.6951	392		392		392
OTHER	5,000	34.3761	5,000		5,000		5,000
SubTotal	14,545	100.0000	14,545		14,545		14,545
Total	14,545	100.0000	14,545		14,545		14,545

Allocation Basis: ACTUAL EXPENSES BY DEPARTMENT

Allocation Source: INFORMATION SERVICES-INVOICE ANALYSIS



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION SERVICES**

Receiving Department	Total	TECH SUPPORT	NETWORK	OTHER EXPENSES
FACILITY OPERATIONS	16,129	15,775	354	0
CONTROLLER	32,097	30,253	1,594	250
TREASURER	16,181	14,409	1,772	0
COMMISS & BUDGET	22,078	19,952	2,126	0
SOLICITOR	894	717	177	0
PERSONNEL	8,263	6,846	1,417	0
PURCHASING	4,284	4,107	177	0
PRINTING & MAILING	894	717	177	0
MOTOR POOL	1,723	1,369	354	0
SHERIFF	29,278	26,798	2,480	0
ELECTIONS	5,888	4,825	1,063	0
ASSESSMENT	14,868	12,388	2,480	0
MAPPING	24,228	23,342	886	0
TAX CLAIM	12,908	5,477	886	6,545
PUBLIC DEFENDER	7,788	6,194	1,594	0
RECORDER DEEDS	35,391	30,253	5,138	0
PLANNING	3,270	2,739	531	0
COURTS	77,194	64,614	12,580	0
DJ EVANS CITY	393	0	0	393
DJ SAXONBURG	393	0	0	393
DJ CHICORA	393	0	0	393
DJ BUTLER TWP	393	0	0	393
DJ SLIPPERY ROCK	393	0	0	393
DJ CRANBERRY	393	0	0	393
DJ BUTLER CITY	392	0	0	392
LAW LIBRARY	16,013	15,127	886	0
CLERK COURTS	33,442	30,253	3,189	0
DISTRICT ATTY	30,695	26,798	3,897	0
AUTO THEFT	894	717	177	0
PROTHONOTARY	14,683	11,671	3,012	0
REGISTER WILLS	23,446	21,320	2,126	0
PRISON	67,929	59,071	8,858	0
ADULT PROBATION	43,477	37,099	6,378	0
JUVENILE PROBATION	31,886	28,166	3,720	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department INFORMATION SERVICES**

Receiving Department	Total	TECH SUPPORT	NETWORK	OTHER EXPENSES
EMA	3,448	2,739	709	0
VETERANS AFFRS	2,440	2,086	354	0
ALAMEDA PARK	894	717	177	0
GEN FUND GRANT FUND	4,342	3,456	886	0
CONSERV GRANT FND	894	717	177	0
SUNNYVIEW HOME	55,961	46,749	9,212	0
CENTRAL BOOKING	1,723	1,369	354	0
LIQUID FUELS	894	717	177	0
DOMESTIC RELATIONS	12,380	11,671	709	0
CONSERVATION	6,363	5,477	886	0
AREA AGCY AGING	35,826	32,991	2,835	0
WASTE MGMT	894	717	177	0
RECREATION	3,448	2,739	709	0
EMERG COMM 9-1-1	22,117	17,865	4,252	0
HAZMAT	894	717	177	0
HEALTH CHOICES	886	0	886	0
MH/EI/ID	5,535	3,586	1,949	0
DRUG & ALCOHOL	1,063	0	1,063	0
HUM SVCS BLK GRT	1,594	0	1,594	0
CYS	8,345	196	8,149	0
COMM ACTION & DEVEL	4,284	4,107	177	0
CDBG	894	717	177	0
OTHER	15,953	10,953	0	5,000
Direct Billed	0	0	0	0
<b>Total</b>	<b>769,643</b>	<b>651,283</b>	<b>103,815</b>	<b>14,545</b>



**Butler County, Pennsylvania  
Controller  
Nature and Extent of Services**

The County Controller is in charge of supervising and controlling the fiscal affairs of Butler County. The office handles a variety of duties and responsibilities in line with the financial operations of the County. All functional breakdowns within the Controller's Office were based on individual time sheets. The fees for the cost allocation plan and single audit have been transferred into this cost center for allocation purposes.

The general fund accounting function relates to effort expended on reviewing and verifying purchase orders, processing and paying the general fund expense bills of County departments, maintaining the general ledger, and other accounting-related duties. Costs have been allocated based on general fund accounting transactions by department.

Costs identified for accounting responsibilities associated with non-general fund departments have been allocated based on actual staff hours afforded by fund excluding the hours applicable to funds that were directly a share of salaries and fringe benefits.

Costs identified for the internal audit function have been allocated based on actual audit hours afforded by department.

Other responsibilities that were determined to be general government in nature have not been allocated in the plan.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CONTROLLER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	658,265			658,265
BUILDING DEPREC	11,368		11,368	
EQUIPMENT DEPR/USE	1,290		1,290	
PROPERTY INSURANCE	424	2	426	
LIABILITY INSURANCE	1,628	6	1,634	
FACILITY OPERATIONS	21,584	1,615	23,199	
INFORMATION SERVICES	30,775	1,322	32,097	
CONTROLLER		7,144	7,144	
TREASURER		594	594	
COMMISS & BUDGET		2,844	2,844	
PERSONNEL		6,493	6,493	
PURCHASING		1,087	1,087	
PRINTING & MAILING		8,633	8,633	
CENTRAL TELEPHONE		16,224	16,224	
MOTOR POOL		127	127	
SHERIFF		3,675	3,675	
Total Allocated Additions:	67,069	49,766	116,835	116,835
ADD: 01-040 SINGLE AUDIT	86,362			
ADD: 01-620 MISC COST PLAN	14,000			
Total Departmental Cost Adjustments:	100,362			100,362
Total To Be Allocated:	825,696	49,766		875,462



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CONTROLLER**

	Total	General & Admin	GENERAL FUND	OTHER FUNDS	INTERNAL AUDIT
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	427,407	0	273,241	71,249	3,035
FRINGE BENEFITS	179,132	0	114,519	29,861	1,272
<b>Other Expense &amp; Cost</b>					
AUDIT CONTRACTS (ROW OFFICES)	39,761	0	0	0	0
ADVERTISING	1,500	0	959	250	11
MATERIALS/SUPPLY	6,345	0	4,056	1,058	45
TRAINING/STAFF DEVEL	2,310	0	1,477	385	16
TRAVEL	60	0	39	10	0
EQUIP MAINT/RENT	800	0	511	133	6
ASSOC DUES	950	0	607	158	7
<b>Departmental Totals</b>					
Total Expenditures	658,265	0	395,409	103,104	4,392
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
ADD: 01-040 SINGLE AUDIT	86,362	0	86,362	0	0
ADD: 01-620 MISC COST PLAN	14,000	0	7,000	7,000	0
<b>Functional Cost</b>					
Functional Cost	758,627	0	488,771	110,104	4,392
<b>Allocation Step 1</b>					
Inbound- All Others	67,069	0	42,878	11,180	476
Unallocated Costs	( 167,895)	0	0	0	0
1st Allocation	657,801	0	531,649	121,284	4,868
<b>Allocation Step 2</b>					
Inbound- All Others	49,766	0	31,816	8,296	353
Unallocated Costs	( 9,301)	0	0	0	0
2nd Allocation	40,465	0	31,816	8,296	353





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CONTROLLER**

	Total	General & Admin	GENERAL FUND	OTHER FUNDS	INTERNAL AUDIT
<b>Total For 0080 CONTROLLER</b>					
Total Allocated	698,266	0	563,465	129,580	5,221



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CONTROLLER**

GENERAL GOVT

<u>Wages &amp; Benefits</u>	
SALARIES & WAGES	79,882
FRINGE BENEFITS	33,480
<u>Other Expense &amp; Cost</u>	
AUDIT CONTRACTS (ROW OFFICES)	39,761
ADVERTISING	280
MATERIALS/SUPPLY	1,186
TRAINING/STAFF DEVEL	432
TRAVEL	11
EQUIP MAINT/RENT	150
ASSOC DUES	178
<u>Departmental Totals</u>	
Total Expenditures	155,360
<u>Deductions</u>	
Total Deductions	0
<u>Cost Adjustments</u>	
ADD: 01-040 SINGLE AUDIT	0
ADD: 01-620 MISC COST PLAN	0
Functional Cost	155,360
<u>Allocation Step 1</u>	
Inbound- All Others	12,535
Unallocated Costs	( 167,895)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	9,301
Unallocated Costs	( 9,301)
2nd Allocation	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CONTROLLER**

GENERAL GOVT

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Total For 0080 CONTROLLER

Total Allocated

0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CONTROLLER**

Activity - GENERAL FUND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROPERTY INSURANCE	4	0.0205	109		109		109
LIABILITY INSURANCE	5	0.0256	136		136		136
FACILITY OPERATIONS	901	4.6208	24,566		24,566		24,566
INFORMATION SERVICES	291	1.4924	7,934		7,934		7,934
CONTROLLER	262	1.3437	7,144		7,144		7,144
TREASURER	192	0.9847	5,235		5,235	339	5,574
COMMISS & BUDGET	383	1.9642	10,443		10,443	676	11,119
SOLICITOR	124	0.6359	3,381		3,381	219	3,600
PERSONNEL	1,973	10.1185	53,795		53,795	3,480	57,275
PURCHASING	88	0.4513	2,399		2,399	155	2,554
PRINTING & MAILING	110	0.5641	2,999		2,999	194	3,193
CENTRAL TELEPHONE	149	0.7641	4,063		4,063	263	4,326
MOTOR POOL	546	2.8001	14,887		14,887	963	15,850
SHERIFF	459	2.3540	12,515		12,515	810	13,325
ELECTIONS	367	1.8821	10,006		10,006	647	10,653
ASSESSMENT	206	1.0565	5,617		5,617	363	5,980
MAPPING	145	0.7436	3,953		3,953	256	4,209
TAX COLLECTORS	35	0.1795	954		954	62	1,016
TAX CLAIM	168	0.8616	4,581		4,581	296	4,877
PUBLIC DEFENDER	303	1.5539	8,261		8,261	535	8,796
RECORDER DEEDS	244	1.2513	6,653		6,653	430	7,083
PLANNING	174	0.8924	4,744		4,744	307	5,051
SAFETY	14	0.0718	382		382	25	407
CONSTRUCTION	241	1.2360	6,571		6,571	425	6,996
COURTS	2,045	10.4876	55,758		55,758	3,607	59,365
DJ EVANS CITY	561	2.8771	15,296		15,296	990	16,286



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CONTROLLER**

Activity - GENERAL FUND

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ SAXONBURG	359	1.8411	9,788		9,788	633	10,421
DJ CHICORA	351	1.8001	9,570		9,570	619	10,189
DJ BUTLER TWP	313	1.6052	8,534		8,534	552	9,086
DJ SLIPPERY ROCK	466	2.3899	12,706		12,706	822	13,528
DJ CRANBERRY	398	2.0411	10,852		10,852	702	11,554
DJ BUTLER CITY	695	3.5643	18,949		18,949	1,226	20,175
LAW LIBRARY	295	1.5129	8,043		8,043	520	8,563
CLERK COURTS	303	1.5539	8,261		8,261	535	8,796
CORONER	343	1.7591	9,352		9,352	605	9,957
DISTRICT ATTY	809	4.1489	22,058		22,058	1,427	23,485
DUI CHECKPT	76	0.3898	2,072		2,072	134	2,206
AUTO THEFT	142	0.7282	3,872		3,872	250	4,122
PROTHONOTARY	272	1.3949	7,416		7,416	480	7,896
REGISTER WILLS	252	1.2924	6,871		6,871	445	7,316
PRISON	1,159	5.9439	31,601		31,601	2,045	33,646
ADULT PROBATION	593	3.0412	16,168		16,168	1,046	17,214
JUVENILE PROBATION	322	1.6514	8,779		8,779	568	9,347
EMA	238	1.2206	6,489		6,489	420	6,909
RADIATION	46	0.2359	1,254		1,254	81	1,335
VETERANS AFFRS	782	4.0105	21,322		21,322	1,379	22,701
ALAMEDA PARK	518	2.6565	14,124		14,124	914	15,038
ALAMEDA POOL	296	1.5180	8,071		8,071	522	8,593
CONTRIBUTIONS	69	0.3539	1,881		1,881	122	2,003
COMM ACTION & DEVEL	108	0.5539	2,945		2,945	191	3,136
OTHER	304	1.5591	8,289		8,289	536	8,825
<b>SubTotal</b>	<b>19,499</b>	<b>100.0000</b>	<b>531,649</b>		<b>531,649</b>	<b>31,816</b>	<b>563,465</b>
<b>Total</b>	<b>19,499</b>	<b>100.0000</b>	<b>531,649</b>		<b>531,649</b>	<b>31,816</b>	<b>563,465</b>



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CONTROLLER**

Allocation Basis: ACCOUNTING TRANSACTIONS BY DEPARTMENT-GENERAL FUND

Allocation Source: CONTROLLER

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CONTROLLER**

Activity - OTHER FUNDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INSUR LOSS FND	6.00	0.2710	329		329	22	351
GEN FUND GRANT FUND	114.50	5.1711	6,272		6,272	429	6,701
WKS COMP TRUST	24.75	1.1178	1,356		1,356	93	1,449
TAX CLAIM FND	47.00	2.1226	2,574		2,574	176	2,750
HOTEL TAX	12.50	0.5645	685		685	47	732
MARCELLUS SHALE	30.50	1.3774	1,671		1,671	114	1,785
CAPITAL	6.00	0.2710	329		329	22	351
RECORDS IMPROVE	3.50	0.1581	192		192	13	205
CONSERV GRANT FND	37.50	1.6936	2,054		2,054	140	2,194
LANDFILL CLOSURE	0.50	0.0226	27		27	2	29
SUNNYVIEW HOME	457.25	20.6501	25,044		25,044	1,716	26,760
CENTRAL BOOKING	4.50	0.2032	246		246	17	263
AUTOMATION FEE	15.50	0.7000	849		849	58	907
ACT 44-LIQUID FUEL	2.75	0.1242	151		151	10	161
DOMESTIC RELATIONS	30.50	1.3774	1,671		1,671	114	1,785
SENIOR AIDES	6.25	0.2823	342		342	23	365
CONSERVATION	74.25	3.3533	4,067		4,067	278	4,345
AGRIC CONS EAS	13.25	0.5984	726		726	50	776
AREA AGCY AGING	169.00	7.6324	9,257		9,257	633	9,890
WASTE MGMT	5.75	0.2597	315		315	22	337
RECREATION	15.50	0.7000	849		849	58	907
SCC	9.50	0.4290	520		520	36	556
HAZMAT	33.75	1.5242	1,849		1,849	126	1,975
WIRELESS 9-1-1	34.75	1.5694	1,903		1,903	130	2,033
HEALTH CHOICES	18.75	0.8468	1,027		1,027	70	1,097
MH/EI/ID	110.25	4.9791	6,039		6,039	413	6,452



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CONTROLLER**

Activity - OTHER FUNDS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DRUG & ALCOHOL	93.25	4.2114	5,108		5,108	349	5,457
HUM SVCS BLK GRT	204.25	9.2243	11,188		11,188	765	11,953
PATH TRANS AGE	6.50	0.2936	356		356	24	380
TOBACCO	8.75	0.3952	479		479	33	512
CYS	400.50	18.0874	21,937		21,937	1,501	23,438
COMM ACTION & DEVEL	177.75	8.0275	9,736		9,736	666	10,402
CDBG	34.75	1.5694	1,903		1,903	130	2,033
JUV CRT RESTITUTN	3.50	0.1581	192		192	13	205
OTHER	0.75	0.0339	41		41	3	44
<b>SubTotal</b>	<b>2,214.25</b>	<b>100.0000</b>	<b>121,284</b>		<b>121,284</b>	<b>8,296</b>	<b>129,580</b>
<b>Total</b>	<b>2,214.25</b>	<b>100.0000</b>	<b>121,284</b>		<b>121,284</b>	<b>8,296</b>	<b>129,580</b>

Allocation Basis: ACTUAL ACCOUNTING HOURS AFFORDED BY FUND

Allocation Source: CONTROLLER-TIME SHEETS



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CONTROLLER**

Activity - INTERNAL AUDIT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
SHERIFF	3.00	6.0606	295		295	21	316
TAX COLLECTORS	46.50	93.9394	4,573		4,573	332	4,905
SubTotal	49.50	100.0000	4,868		4,868	353	5,221
Total	49.50	100.0000	4,868		4,868	353	5,221

Allocation Basis: ACTUAL AUDIT HOURS AFFORDED BY DEPARTMENT  
 Allocation Source: CONTROLLER-TIME SHEETS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CONTROLLER**

Receiving Department	Total	GENERAL FUND	OTHER FUNDS	INTERNAL AUDIT
PROPERTY INSURANCE	109	109	0	0
LIABILITY INSURANCE	136	136	0	0
FACILITY OPERATIONS	24,566	24,566	0	0
INFORMATION SERVICES	7,934	7,934	0	0
CONTROLLER	7,144	7,144	0	0
TREASURER	5,574	5,574	0	0
COMMISS & BUDGET	11,119	11,119	0	0
SOLICITOR	3,600	3,600	0	0
PERSONNEL	57,275	57,275	0	0
PURCHASING	2,554	2,554	0	0
PRINTING & MAILING	3,193	3,193	0	0
CENTRAL TELEPHONE	4,326	4,326	0	0
MOTOR POOL	15,850	15,850	0	0
SHERIFF	13,641	13,325	0	316
ELECTIONS	10,653	10,653	0	0
ASSESSMENT	5,980	5,980	0	0
MAPPING	4,209	4,209	0	0
TAX COLLECTORS	5,921	1,016	0	4,905
TAX CLAIM	4,877	4,877	0	0
PUBLIC DEFENDER	8,796	8,796	0	0
RECORDER DEEDS	7,083	7,083	0	0
PLANNING	5,051	5,051	0	0
SAFETY	407	407	0	0
CONSTRUCTION	6,996	6,996	0	0
COURTS	59,365	59,365	0	0
DJ EVANS CITY	16,286	16,286	0	0
DJ SAXONBURG	10,421	10,421	0	0
DJ CHICORA	10,189	10,189	0	0
DJ BUTLER TWP	9,086	9,086	0	0
DJ SLIPPERY ROCK	13,528	13,528	0	0
DJ CRANBERRY	11,554	11,554	0	0
DJ BUTLER CITY	20,175	20,175	0	0
LAW LIBRARY	8,563	8,563	0	0
CLERK COURTS	8,796	8,796	0	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CONTROLLER**

Receiving Department	Total	GENERAL FUND	OTHER FUNDS	INTERNAL AUDIT
CORONER	9,957	9,957	0	0
DISTRICT ATTY	23,485	23,485	0	0
DUI CHECKPT	2,206	2,206	0	0
AUTO THEFT	4,122	4,122	0	0
PROTHONOTARY	7,896	7,896	0	0
REGISTER WILLS	7,316	7,316	0	0
PRISON	33,646	33,646	0	0
ADULT PROBATION	17,214	17,214	0	0
JUVENILE PROBATION	9,347	9,347	0	0
EMA	6,909	6,909	0	0
RADIATION	1,335	1,335	0	0
VETERANS AFFRS	22,701	22,701	0	0
ALAMEDA PARK	15,038	15,038	0	0
ALAMEDA POOL	8,593	8,593	0	0
CONTRIBUTIONS	2,003	2,003	0	0
INSUR LOSS FND	351	0	351	0
GEN FUND GRANT FUND	6,701	0	6,701	0
WKS COMP TRUST	1,449	0	1,449	0
TAX CLAIM FND	2,750	0	2,750	0
HOTEL TAX	732	0	732	0
MARCELLUS SHALE	1,785	0	1,785	0
CAPITAL	351	0	351	0
RECORDS IMPROVE	205	0	205	0
CONSERV GRANT FND	2,194	0	2,194	0
LANDFILL CLOSURE	29	0	29	0
SUNNYVIEW HOME	26,760	0	26,760	0
CENTRAL BOOKING	263	0	263	0
AUTOMATION FEE	907	0	907	0
ACT 44-LIQUID FUEL	161	0	161	0
DOMESTIC RELATIONS	1,785	0	1,785	0
SENIOR AIDES	365	0	365	0
CONSERVATION	4,345	0	4,345	0
AGRIC CONS EAS	776	0	776	0
AREA AGCY AGING	9,890	0	9,890	0
WASTE MGMT	337	0	337	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CONTROLLER**

Receiving Department	Total	GENERAL FUND	OTHER FUNDS	INTERNAL AUDIT
RECREATION	907	0	907	0
SCC	556	0	556	0
HAZMAT	1,975	0	1,975	0
WIRELESS 9-1-1	2,033	0	2,033	0
HEALTH CHOICES	1,097	0	1,097	0
MH/EI/ID	6,452	0	6,452	0
DRUG & ALCOHOL	5,457	0	5,457	0
HUM SVCS BLK GRT	11,953	0	11,953	0
PATH TRANS AGE	380	0	380	0
TOBACCO	512	0	512	0
CYS	23,438	0	23,438	0
COMM ACTION & DEVEL	13,538	3,136	10,402	0
CDBG	2,033	0	2,033	0
JUV CRT RESTITUTN	205	0	205	0
OTHER	8,869	8,825	44	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>698,266</b>	<b>563,465</b>	<b>129,580</b>	<b>5,221</b>



**Butler County, Pennsylvania  
Treasurer  
Nature and Extent of Services**

The County Treasurer's Office receives all monies paid to the County from the row offices, collection of personal property, city real estate and back taxes, fines and other miscellaneous sources. The office also collects fees for the issuance of hunting, fishing, dog and kennel, and motorboat licenses. These duties are functions of General Government and have been properly disallowed.

The Treasurer's Office is also responsible for reconciliation of all County non-payroll related bank accounts as well as the maintenance of all canceled checks and files. This function is allowable for plan purposes and has been allocated based on accounting transactions by department.

The administrative cost reimbursement from Emergency 9-1-1 has been added back on the departmental expense schedule to gross up all expenses for distribution purposes and is credited in the plan as a direct bill.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department TREASURER**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	516,681			516,681
BUILDING DEPREC	11,347		11,347	
EQUIPMENT DEPR/USE	1,008		1,008	
PROPERTY INSURANCE	423	2	425	
LIABILITY INSURANCE	855	3	858	
EMPLOYEE BENEFITS	476	1	477	
FACILITY OPERATIONS	21,545	1,613	23,158	
INFORMATION SERVICES	15,552	629	16,181	
CONTROLLER	5,235	339	5,574	
TREASURER		435	435	
COMMISS & BUDGET		1,971	1,971	
SOLICITOR		2,194	2,194	
PERSONNEL		3,895	3,895	
PURCHASING		544	544	
PRINTING & MAILING		8,805	8,805	
CENTRAL TELEPHONE		9,014	9,014	
MOTOR POOL		337	337	
SHERIFF		3,669	3,669	
Total Allocated Additions:	<u>56,441</u>	<u>33,451</u>	<u>89,892</u>	89,892
RECLASS ADMIN COSTS REIMB-911	522			
Total Departmental Cost Adjustments:	<u>522</u>			522
Total To Be Allocated:	<u><u>573,644</u></u>	<u><u>33,451</u></u>		<u><u>607,095</u></u>



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department TREASURER**

	Total	General & Admin	CHECK PROCESS	GENERAL GOVT
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	314,901	40,339	45,629	228,933
FRINGE BENEFITS	169,418	21,702	24,549	123,167
<b>Other Expense &amp; Cost</b>				
DOG LAW ENFORCEMENT	8,862	0	0	8,862
LICENSE ADMIN EXPENDED	15,238	0	0	15,238
MATERIALS/SUPPLY	3,612	463	523	2,626
TRAINING	1,022	131	148	743
TRAVEL	2,151	276	312	1,563
EQUIP MAINT/RENT	342	44	50	248
ASSOC DUES	1,135	145	164	826
<b>Departmental Totals</b>				
Total Expenditures	516,681	63,100	71,375	382,206
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
RECLASS ADMIN COSTS REIMB-911	522	67	76	379
<b>Functional Cost</b>				
Functional Cost	517,203	63,167	71,451	382,585
<b>Allocation Step 1</b>				
Inbound- All Others	56,441	0	9,380	47,061
Reallocate Admin Costs		( 63,167)	10,498	52,669
Unallocated Costs	( 482,315)	0	0	( 482,315)
1st Allocation	91,329	0	91,329	0
<b>Allocation Step 2</b>				
Inbound- All Others	33,451	0	5,560	27,891
Unallocated Costs	( 27,891)	0	0	( 27,891)
2nd Allocation	5,560	0	5,560	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department TREASURER**

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	Total	General & Admin	CHECK PROCESS	GENERAL GOVT
<b>Total For 0090 TREASURER</b>				
Total Allocated	96,889	0	96,889	0





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

Activity - CHECK PROCESS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROPERTY INSURANCE	4	0.0099	9		9		9
LIABILITY INSURANCE	5	0.0124	11		11		11
FACILITY OPERATIONS	901	2.2373	2,043		2,043		2,043
INFORMATION SERVICES	291	0.7226	660		660		660
CONTROLLER	262	0.6506	594		594		594
TREASURER	192	0.4768	435		435		435
COMMISS & BUDGET	383	0.9510	869		869	55	924
SOLICITOR	124	0.3079	281		281	18	299
PERSONNEL	1,973	4.8992	4,474		4,474	284	4,758
PURCHASING	88	0.2185	200		200	13	213
PRINTING & MAILING	110	0.2731	249		249	16	265
CENTRAL TELEPHONE	149	0.3700	338		338	21	359
MOTOR POOL	546	1.3558	1,238		1,238	79	1,317
SHERIFF	459	1.1398	1,041		1,041	66	1,107
ELECTIONS	367	0.9113	832		832	53	885
ASSESSMENT	206	0.5115	467		467	30	497
MAPPING	145	0.3601	329		329	21	350
TAX COLLECTORS	35	0.0869	79		79	5	84
TAX CLAIM	168	0.4172	381		381	24	405
PUBLIC DEFENDER	303	0.7524	687		687	44	731
RECORDER DEEDS	244	0.6059	553		553	35	588
PLANNING	174	0.4321	395		395	25	420
SAFETY	14	0.0348	32		32	2	34
CONSTRUCTION	241	0.5984	547		547	35	582
COURTS	2,045	5.0780	4,638		4,638	294	4,932
DJ EVANS CITY	561	1.3930	1,272		1,272	81	1,353



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

Activity - CHECK PROCESS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ SAXONBURG	359	0.8914	814		814	52	866
DJ CHICORA	351	0.8716	796		796	51	847
DJ BUTLER TWP	313	0.7772	710		710	45	755
DJ SLIPPERY ROCK	466	1.1571	1,057		1,057	67	1,124
DJ CRANBERRY	398	0.9883	903		903	57	960
DJ BUTLER CITY	695	1.7258	1,576		1,576	100	1,676
LAW LIBRARY	295	0.7325	669		669	42	711
CLERK COURTS	303	0.7524	687		687	44	731
CORONER	343	0.8517	778		778	49	827
DISTRICT ATTY	809	2.0088	1,835		1,835	116	1,951
DUI CHECKPT	76	0.1887	172		172	11	183
AUTO THEFT	142	0.3526	322		322	20	342
PROTHONOTARY	272	0.6754	617		617	39	656
REGISTER WILLS	252	0.6257	571		571	36	607
PRISON	1,159	2.8779	2,628		2,628	167	2,795
ADULT PROBATION	593	1.4725	1,345		1,345	85	1,430
JUVENILE PROBATION	322	0.7996	730		730	46	776
EMA	238	0.5910	540		540	34	574
RADIATION	46	0.1142	104		104	7	111
VETERANS AFFRS	782	1.9418	1,773		1,773	113	1,886
ALAMEDA PARK	518	1.2863	1,175		1,175	75	1,250
ALAMEDA POOL	296	0.7350	671		671	43	714
CONTRIBUTIONS	69	0.1713	156		156	10	166
GEN FUND GRANT FUND	733	1.8201	1,662		1,662	106	1,768
RETIREMENT FND	137	0.3402	311		311	20	331
WKS COMP TRUST	2	0.0050	5		5		5
TAX CLAIM FND	107	0.2657	243		243	15	258



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

Activity - CHECK PROCESS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOTEL TAX	30	0.0745	68		68	4	72
MARCELLUS SHALE	6	0.0149	14		14	1	15
CAPITAL	253	0.6282	574		574	36	610
RECORDS IMPROVE	126	0.3129	286		286	18	304
CONSERV GRANT FND	236	0.5860	535		535	34	569
SUNNYVIEW HOME	4,036	10.0219	9,153		9,153	581	9,734
CENTRAL BOOKING	112	0.2781	254		254	16	270
AUTOMATION FEE	43	0.1068	98		98	6	104
ACT 44-LIQUID FUEL	47	0.1167	107		107	7	114
LIQUID FUELS	313	0.7772	710		710	45	755
DOMESTIC RELATIONS	409	1.0156	928		928	59	987
SENIOR AIDES	72	0.1788	163		163	10	173
CONSERVATION	349	0.8666	791		791	50	841
AGRIC CONS EAS	14	0.0348	32		32	2	34
AREA AGCY AGING	1,385	3.4391	3,141		3,141	199	3,340
WASTE MGMT	143	0.3551	324		324	21	345
RECREATION	434	1.0777	984		984	62	1,046
SCC	6	0.0149	14		14	1	15
EMERG COMM 9-1-1	677	1.6811	1,535	-522	1,013	97	1,110
HAZMAT	240	0.5959	544		544	35	579
WIRELESS 9-1-1	61	0.1515	138		138	9	147
HEALTH CHOICES	257	0.6382	583		583	37	620
MH/EI/ID	362	0.8989	821		821	52	873
DRUG & ALCOHOL	1,371	3.4044	3,109		3,109	197	3,306
HUM SVCS BLK GRT	2,507	6.2252	5,685		5,685	361	6,046
PATH TRANS AGE	33	0.0819	75		75	5	80
TOBACCO	42	0.1043	95		95	6	101



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department TREASURER**

Activity - CHECK PROCESS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CYS	5,182	12.8671	11,754		11,754	747	12,501
COMM ACTION & DEVEL	1,050	2.6073	2,381		2,381	151	2,532
CDBG	94	0.2334	213		213	14	227
JUV CRT RESTITUTN	12	0.0298	27		27	2	29
OTHER	304	0.7549	689		689	44	733
SubTotal	40,272	100.0000	91,329	-522	90,807	5,560	96,367
Direct Billed				522	522		522
Total	40,272	100.0000	91,329		91,329	5,560	96,889

Allocation Basis: ACCOUNTING TRANSACTIONS BY DEPARTMENT  
 Allocation Source: CONTROLLER

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department TREASURER**

Receiving Department	Total	CHECK PROCESS
PROPERTY INSURANCE	9	9
LIABILITY INSURANCE	11	11
FACILITY OPERATIONS	2,043	2,043
INFORMATION SERVICES	660	660
CONTROLLER	594	594
TREASURER	435	435
COMMISS & BUDGET	924	924
SOLICITOR	299	299
PERSONNEL	4,758	4,758
PURCHASING	213	213
PRINTING & MAILING	265	265
CENTRAL TELEPHONE	359	359
MOTOR POOL	1,317	1,317
SHERIFF	1,107	1,107
ELECTIONS	885	885
ASSESSMENT	497	497
MAPPING	350	350
TAX COLLECTORS	84	84
TAX CLAIM	405	405
PUBLIC DEFENDER	731	731
RECORDER DEEDS	588	588
PLANNING	420	420
SAFETY	34	34
CONSTRUCTION	582	582
COURTS	4,932	4,932
DJ EVANS CITY	1,353	1,353
DJ SAXONBURG	866	866
DJ CHICORA	847	847
DJ BUTLER TWP	755	755
DJ SLIPPERY ROCK	1,124	1,124
DJ CRANBERRY	960	960
DJ BUTLER CITY	1,676	1,676
LAW LIBRARY	711	711
CLERK COURTS	731	731



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department TREASURER**

Receiving Department	Total	CHECK PROCESS
CORONER	827	827
DISTRICT ATTY	1,951	1,951
DUI CHECKPT	183	183
AUTO THEFT	342	342
PROTHONOTARY	656	656
REGISTER WILLS	607	607
PRISON	2,795	2,795
ADULT PROBATION	1,430	1,430
JUVENILE PROBATION	776	776
EMA	574	574
RADIATION	111	111
VETERANS AFFRS	1,886	1,886
ALAMEDA PARK	1,250	1,250
ALAMEDA POOL	714	714
CONTRIBUTIONS	166	166
GEN FUND GRANT FUND	1,768	1,768
RETIREMENT FND	331	331
WKS COMP TRUST	5	5
TAX CLAIM FND	258	258
HOTEL TAX	72	72
MARCELLUS SHALE	15	15
CAPITAL	610	610
RECORDS IMPROVE	304	304
CONSERV GRANT FND	569	569
SUNNYVIEW HOME	9,734	9,734
CENTRAL BOOKING	270	270
AUTOMATION FEE	104	104
ACT 44-LIQUID FUEL	114	114
LIQUID FUELS	755	755
DOMESTIC RELATIONS	987	987
SENIOR AIDES	173	173
CONSERVATION	841	841
AGRIC CONS EAS	34	34
AREA AGCY AGING	3,340	3,340
WASTE MGMT	345	345



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department TREASURER**

Receiving Department	Total	CHECK PROCESS
RECREATION	1,046	1,046
SCC	15	15
EMERG COMM 9-1-1	1,110	1,110
HAZMAT	579	579
WIRELESS 9-1-1	147	147
HEALTH CHOICES	620	620
MH/EI/ID	873	873
DRUG & ALCOHOL	3,306	3,306
HUM SVCS BLK GRT	6,046	6,046
PATH TRANS AGE	80	80
TOBACCO	101	101
CYS	12,501	12,501
COMM ACTION & DEVEL	2,532	2,532
CDBG	227	227
JUV CRT RESTITUTN	29	29
OTHER	733	733
Direct Billed	522	522
<b>Total</b>	<b>96,889</b>	<b>96,889</b>



**Butler County, Pennsylvania  
Commissioners and Budget  
Nature and Extent of Services**

The County Commissioners' Office is the central governing body of the County organization. The majority of activities within this department is considered functions of general government and has been properly disallowed.

The position of Director of Administration/Chief Clerk is allowable for plan purposes. The allowable activities of this position represent various duties (personnel, budget preparation, policy, countywide administration, etc.) on behalf of County departments. Costs of this function have been allocated based on total operating expenditures by department excluding contributions, inter-fund transfers, depreciation and debt service. Non-general fund departments only include administrative expenses and Sunnyview Home has been weighted at 33%.

The Budget Coordinator (department 01-050) handles the fixed assets inventory and other miscellaneous accounting duties. Departmental expenditures have been included for allocation purposes. Costs have been further allocated based on accounting transactions by department.

Fees paid for the classification and compensation study have been allocated to departments based on the number of non-union position employees. Union and elected positions were excluded from the study.



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department COMMISS & BUDGET**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	791,818			791,818
BUILDING DEPREC	23,220		23,220	
EQUIPMENT DEPR/USE	2,945		2,945	
PROPERTY INSURANCE	865	4	869	
LIABILITY INSURANCE	1,797	6	1,803	
EMPLOYEE BENEFITS	8,559	21	8,580	
FACILITY OPERATIONS	44,087	3,300	47,387	
INFORMATION SERVICES	21,206	872	22,078	
CONTROLLER	10,443	676	11,119	
TREASURER	869	55	924	
COMMISS & BUDGET		3,772	3,772	
SOLICITOR		44,874	44,874	
PERSONNEL		6,493	6,493	
PURCHASING		1,359	1,359	
PRINTING & MAILING		2,509	2,509	
CENTRAL TELEPHONE		10,817	10,817	
MOTOR POOL		945	945	
SHERIFF		7,507	7,507	
Total Allocated Additions:	113,991	83,210	197,201	197,201
ADD:01-050 BUDGET	90,533			
Total Departmental Cost Adjustments:	90,533			90,533
Total To Be Allocated:	996,342	83,210		1,079,552



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMMISS & BUDGET**

	Total	General & Admin	COUNTYWIDE ADMIN	BUDGET	CLASS/COMP STUDY
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	522,361	45,647	72,710	0	0
FRINGE BENEFITS	213,586	18,667	29,731	0	0
<b>Other Expense &amp; Cost</b>					
CONTRACTED SERVICES	17,500	0	0	0	16,500
ADVERTISING	1,370	0	0	0	0
MATERIALS/SUPPLY	5,770	504	803	0	0
TRAVEL	8,546	747	1,190	0	0
EQUIP MAINT/RENT	1,458	127	203	0	0
ASSOC DUES	18,073	0	16,948	0	0
OTHER MISC COSTS	3,154	416	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	791,818	66,108	121,585	0	16,500
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
ADD:01-050 BUDGET	90,533	0	0	90,533	0
<b>Functional Cost</b>					
Functional Cost	882,351	66,108	121,585	90,533	16,500
<b>Allocation Step 1</b>					
Inbound- All Others	113,991	0	15,457	12,630	0
Reallocate Admin Costs		( 66,108)	8,964	7,325	0
Unallocated Costs	( 723,348)	0	0	0	0
1st Allocation	272,994	0	146,006	110,488	16,500
<b>Allocation Step 2</b>					
Inbound- All Others	83,210	0	11,283	9,220	0
Unallocated Costs	( 62,707)	0	0	0	0
2nd Allocation	20,503	0	11,283	9,220	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMMISS & BUDGET**

	Total	General & Admin	COUNTYWIDE ADMIN	BUDGET	CLASS/COMP STUDY
<b>Total For 0100 COMMISS &amp; BUDGET</b>					
Total Allocated	293,497	0	157,289	119,708	16,500



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMMISS & BUDGET**

GENERAL GOVT

<u>Wages &amp; Benefits</u>	
SALARIES & WAGES	404,004
FRINGE BENEFITS	165,188
<u>Other Expense &amp; Cost</u>	
CONTRACTED SERVICES	1,000
ADVERTISING	1,370
MATERIALS/SUPPLY	4,463
TRAVEL	6,609
EQUIP MAINT/RENT	1,128
ASSOC DUES	1,125
OTHER MISC COSTS	2,738
<u>Departmental Totals</u>	
Total Expenditures	587,625
<u>Deductions</u>	
Total Deductions	0
<u>Cost Adjustments</u>	
ADD:01-050 BUDGET	0
Functional Cost	587,625
<u>Allocation Step 1</u>	
Inbound- All Others	85,904
Reallocate Admin Costs	49,819
Unallocated Costs	( 723,348)
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	62,707
Unallocated Costs	( 62,707)
2nd Allocation	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department COMMISS & BUDGET**

GENERAL GOVT

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Total For 0100 COMMISS & BUDGET

Total Allocated

0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISS & BUDGET**

Activity - COUNTYWIDE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROPERTY INSURANCE	64,180	0.1060	155		155		155
LIABILITY INSURANCE	202,093	0.3338	487		487		487
EMPLOYEE BENEFITS	96,372	0.1592	232		232		232
FACILITY OPERATIONS	1,276,044	2.1075	3,077		3,077		3,077
INFORMATION SERVICES	742,677	1.2266	1,791		1,791		1,791
CONTROLLER	758,627	1.2530	1,829		1,829		1,829
TREASURER	516,681	0.8534	1,246		1,246		1,246
COMMISS & BUDGET	882,351	1.4573	2,128		2,128		2,128
SOLICITOR	167,490	0.2766	404		404	34	438
PERSONNEL	451,085	0.7450	1,088		1,088	91	1,179
PURCHASING	63,952	0.1056	154		154	13	167
PRINTING & MAILING	282,200	0.4661	681		681	57	738
CENTRAL TELEPHONE	162,614	0.2686	392		392	33	425
MOTOR POOL	126,121	0.2083	304		304	25	329
SHERIFF	2,164,696	3.5752	5,220		5,220	436	5,656
ELECTIONS	444,263	0.7337	1,071		1,071	89	1,160
ASSESSMENT	648,464	1.0710	1,564		1,564	131	1,695
MAPPING	226,617	0.3743	546		546	46	592
TAX COLLECTORS	291,496	0.4814	703		703	59	762
TAX CLAIM	224,623	0.3710	542		542	45	587
PUBLIC DEFENDER	793,038	1.3098	1,912		1,912	160	2,072
RECORDER DEEDS	467,014	0.7713	1,126		1,126	94	1,220
PLANNING	217,135	0.3586	524		524	44	568
SAFETY	1,336	0.0022	3		3		3
CONSTRUCTION	765,836	1.2649	1,847		1,847	154	2,001
COURTS	3,067,965	5.0671	7,398		7,398	618	8,016



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISS & BUDGET**

Activity - COUNTYWIDE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ACCESS & VISITN	54,169	0.0895	131		131	11	142
DJ EVANS CITY	343,273	0.5670	828		828	69	897
DJ SAXONBURG	247,894	0.4094	598		598	50	648
DJ CHICORA	250,711	0.4141	605		605	51	656
DJ BUTLER TWP	319,582	0.5278	771		771	64	835
DJ SLIPPERY ROCK	330,120	0.5452	796		796	67	863
DJ CRANBERRY	372,482	0.6152	898		898	75	973
DJ BUTLER CITY	337,448	0.5573	814		814	68	882
LAW LIBRARY	208,232	0.3439	502		502	42	544
CLERK COURTS	942,803	1.5571	2,274		2,274	190	2,464
CORONER	413,534	0.6830	997		997	83	1,080
DISTRICT ATTY	1,787,839	2.9528	4,311		4,311	360	4,671
DUI CHECKPT	32,268	0.0533	78		78	7	85
AUTO THEFT	108,863	0.1798	263		263	22	285
PROTHONOTARY	809,064	1.3363	1,951		1,951	163	2,114
REGISTER WILLS	630,545	1.0414	1,521		1,521	127	1,648
PRISON	10,073,506	16.6376	24,289		24,289	2,028	26,317
ADULT PROBATION	2,915,306	4.8149	7,030		7,030	587	7,617
JUVENILE PROBATION	1,526,499	2.5212	3,681		3,681	308	3,989
EMA	216,221	0.3571	521		521	44	565
RADIATION	6,729	0.0111	16		16	1	17
VETERANS AFFRS	250,640	0.4140	604		604	50	654
ALAMEDA PARK	199,171	0.3290	480		480	40	520
ALAMEDA POOL	160,400	0.2649	387		387	32	419
GEN FUND GRANT FUND	678,957	1.1214	1,637		1,637	137	1,774
HOTEL TAX	1,336,528	2.2074	3,223		3,223	269	3,492
MARCELLUS SHALE	150,000	0.2477	362		362	30	392



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISS & BUDGET**

Activity - COUNTYWIDE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CAPITAL	1,016,413	1.6787	2,451		2,451	205	2,656
RECORDS IMPROVE	159,712	0.2638	385		385	32	417
CONSERV GRANT FND	63,231	0.1044	152		152	13	165
SUNNYVIEW HOME	6,477,733	10.6987	15,621		15,621	1,305	16,926
CENTRAL BOOKING	99,465	0.1643	240		240	20	260
AUTOMATION FEE	10,431	0.0172	25		25	2	27
ACT 44-LIQUID FUEL	2,353	0.0039	6		6		6
LIQUID FUELS	693,265	1.1450	1,672		1,672	140	1,812
DOMESTIC RELATIONS	2,412,705	3.9848	5,818		5,818	486	6,304
SENIOR AIDES	139,633	0.2306	337		337	28	365
CONSERVATION	327,911	0.5416	791		791	66	857
AGRIC CONS EAS	157,166	0.2596	379		379	32	411
AREA AGCY AGING	1,662,295	2.7455	4,009		4,009	335	4,344
WASTE MGMT	138,841	0.2293	335		335	28	363
RECREATION	305,492	0.5046	737		737	62	799
SCC	103,058	0.1702	249		249	21	270
EMERG COMM 9-1-1	2,344,082	3.8715	5,653		5,653	472	6,125
HAZMAT	144,959	0.2394	350		350	29	379
WIRELESS 9-1-1	104,262	0.1722	251		251	21	272
HEALTH CHOICES	527,606	0.8714	1,272		1,272	106	1,378
MH/EI/ID	97,220	0.1606	234		234	20	254
DRUG & ALCOHOL	580,251	0.9583	1,399		1,399	117	1,516
HUM SVCS BLK GRT	876,492	1.4476	2,114		2,114	177	2,291
PATH TRANS AGE	8,793	0.0145	21		21	2	23
TOBACCO	15,200	0.0251	37		37	3	40
CYS	1,667,354	2.7538	4,021		4,021	336	4,357
COMM ACTION & DEVEL	240,452	0.3971	580		580	48	628





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISS & BUDGET**

Activity - COUNTYWIDE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CDBG	111,311	0.1838	268		268	22	290
JUV CRT RESTITUTN	3,329	0.0055	8		8	1	9
OTHER	248,293	0.4101	599		599	50	649
SubTotal	60,547,062	100.0000	146,006		146,006	11,283	157,289
Total	60,547,062	100.0000	146,006		146,006	11,283	157,289

Allocation Basis: OPERATING EXPENSES BY DEPARTMENT (EX: I/F TRNFS)

Allocation Source: CONTROLLER

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISS & BUDGET**

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PROPERTY INSURANCE	4	0.0099	11		11		11
LIABILITY INSURANCE	5	0.0124	14		14		14
FACILITY OPERATIONS	901	2.2373	2,472		2,472		2,472
INFORMATION SERVICES	291	0.7226	798		798		798
CONTROLLER	262	0.6506	719		719		719
TREASURER	192	0.4768	527		527		527
COMMISS & BUDGET	383	0.9510	1,051		1,051		1,051
SOLICITOR	124	0.3079	340		340	30	370
PERSONNEL	1,973	4.8992	5,413		5,413	476	5,889
PURCHASING	88	0.2185	241		241	21	262
PRINTING & MAILING	110	0.2731	302		302	27	329
CENTRAL TELEPHONE	149	0.3700	409		409	36	445
MOTOR POOL	546	1.3558	1,498		1,498	132	1,630
SHERIFF	459	1.1398	1,259		1,259	111	1,370
ELECTIONS	367	0.9113	1,007		1,007	89	1,096
ASSESSMENT	206	0.5115	565		565	50	615
MAPPING	145	0.3601	398		398	35	433
TAX COLLECTORS	35	0.0869	96		96	8	104
TAX CLAIM	168	0.4172	461		461	41	502
PUBLIC DEFENDER	303	0.7524	831		831	73	904
RECORDER DEEDS	244	0.6059	669		669	59	728
PLANNING	174	0.4321	477		477	42	519
SAFETY	14	0.0348	38		38	3	41
CONSTRUCTION	241	0.5984	661		661	58	719
COURTS	2,045	5.0780	5,611		5,611	493	6,104
DJ EVANS CITY	561	1.3930	1,539		1,539	135	1,674



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISS & BUDGET**

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ SAXONBURG	359	0.8914	985		985	87	1,072
DJ CHICORA	351	0.8716	963		963	85	1,048
DJ BUTLER TWP	313	0.7772	859		859	75	934
DJ SLIPPERY ROCK	466	1.1571	1,278		1,278	112	1,390
DJ CRANBERRY	398	0.9883	1,092		1,092	96	1,188
DJ BUTLER CITY	695	1.7258	1,907		1,907	168	2,075
LAW LIBRARY	295	0.7325	809		809	71	880
CLERK COURTS	303	0.7524	831		831	73	904
CORONER	343	0.8517	941		941	83	1,024
DISTRICT ATTY	809	2.0088	2,220		2,220	195	2,415
DUI CHECKPT	76	0.1887	209		209	18	227
AUTO THEFT	142	0.3526	390		390	34	424
PROTHONOTARY	272	0.6754	746		746	66	812
REGISTER WILLS	252	0.6257	691		691	61	752
PRISON	1,159	2.8779	3,180		3,180	279	3,459
ADULT PROBATION	593	1.4725	1,627		1,627	143	1,770
JUVENILE PROBATION	322	0.7996	883		883	78	961
EMA	238	0.5910	653		653	57	710
RADIATION	46	0.1142	126		126	11	137
VETERANS AFFRS	782	1.9418	2,145		2,145	189	2,334
ALAMEDA PARK	518	1.2863	1,421		1,421	125	1,546
ALAMEDA POOL	296	0.7350	812		812	71	883
CONTRIBUTIONS	69	0.1713	189		189	17	206
GEN FUND GRANT FUND	733	1.8201	2,011		2,011	177	2,188
RETIREMENT FND	137	0.3402	376		376	33	409
WKS COMP TRUST	2	0.0050	5		5		5
TAX CLAIM FND	107	0.2657	294		294	26	320



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISS & BUDGET**

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HOTEL TAX	30	0.0745	82		82	7	89
MARCELLUS SHALE	6	0.0149	16		16	1	17
CAPITAL	253	0.6282	694		694	61	755
RECORDS IMPROVE	126	0.3129	346		346	30	376
CONSERV GRANT FND	236	0.5860	647		647	57	704
SUNNYVIEW HOME	4,036	10.0219	11,073		11,073	973	12,046
CENTRAL BOOKING	112	0.2781	307		307	27	334
AUTOMATION FEE	43	0.1068	118		118	10	128
ACT 44-LIQUID FUEL	47	0.1167	129		129	11	140
LIQUID FUELS	313	0.7772	859		859	75	934
DOMESTIC RELATIONS	409	1.0156	1,122		1,122	99	1,221
SENIOR AIDES	72	0.1788	198		198	17	215
CONSERVATION	349	0.8666	957		957	84	1,041
AGRIC CONS EAS	14	0.0348	38		38	3	41
AREA AGCY AGING	1,385	3.4391	3,800		3,800	334	4,134
WASTE MGMT	143	0.3551	392		392	34	426
RECREATION	434	1.0777	1,191		1,191	105	1,296
SCC	6	0.0149	16		16	1	17
EMERG COMM 9-1-1	677	1.6811	1,857		1,857	163	2,020
HAZMAT	240	0.5959	658		658	58	716
WIRELESS 9-1-1	61	0.1515	167		167	15	182
HEALTH CHOICES	257	0.6382	705		705	62	767
MH/EI/ID	362	0.8989	993		993	87	1,080
DRUG & ALCOHOL	1,371	3.4044	3,761		3,761	331	4,092
HUM SVCS BLK GRT	2,507	6.2252	6,878		6,878	605	7,483
PATH TRANS AGE	33	0.0819	91		91	8	99
TOBACCO	42	0.1043	115		115	10	125



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISS & BUDGET**

Activity - BUDGET

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CYS	5,182	12.8671	14,222		14,222	1,251	15,473
COMM ACTION & DEVEL	1,050	2.6073	2,881		2,881	253	3,134
CDBG	94	0.2334	258		258	23	281
JUV CRT RESTITUTN	12	0.0298	33		33	3	36
OTHER	304	0.7549	834		834	73	907
SubTotal	40,272	100.0000	110,488		110,488	9,220	119,708
Total	40,272	100.0000	110,488		110,488	9,220	119,708

Allocation Basis: ACCOUNTING TRANSACTIONS BY DEPARTMENT

Allocation Source: CONTROLLER



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISS & BUDGET**

Activity - CLASS/COMP STUDY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	2	1.1976	198		198		198
INFORMATION SERVICES	2	1.1976	198		198		198
CONTROLLER	3	1.7964	296		296		296
TREASURER	2	1.1976	198		198		198
COMMISS & BUDGET	6	3.5928	593		593		593
SOLICITOR	1	0.5988	99		99		99
PERSONNEL	5	2.9940	494		494		494
PURCHASING	1	0.5988	99		99		99
CENTRAL TELEPHONE	1	0.5988	99		99		99
MOTOR POOL	1	0.5988	99		99		99
SHERIFF	1	0.5988	99		99		99
ELECTIONS	2	1.1976	198		198		198
ASSESSMENT	2	1.1976	198		198		198
MAPPING	1	0.5988	99		99		99
TAX CLAIM	1	0.5988	99		99		99
PUBLIC DEFENDER	2	1.1976	198		198		198
RECORDER DEEDS	2	1.1976	198		198		198
PLANNING	3	1.7964	296		296		296
COURTS	18	10.7784	1,778		1,778		1,778
DJ EVANS CITY	2	1.1976	198		198		198
DJ SAXONBURG	1	0.5988	99		99		99
DJ CHICORA	1	0.5988	99		99		99
DJ BUTLER TWP	1	0.5988	99		99		99
DJ SLIPPERY ROCK	1	0.5988	99		99		99
DJ CRANBERRY	1	0.5988	99		99		99
DJ BUTLER CITY	1	0.5988	99		99		99



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISS & BUDGET**

Activity - CLASS/COMP STUDY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
LAW LIBRARY	1	0.5988	99		99		99
CLERK COURTS	2	1.1976	198		198		198
CORONER	3	1.7964	296		296		296
DISTRICT ATTY	4	2.3952	395		395		395
DUI CHECKPT	1	0.5988	99		99		99
PROTHONOTARY	2	1.1976	198		198		198
REGISTER WILLS	2	1.1976	198		198		198
PRISON	10	5.9880	988		988		988
ADULT PROBATION	3	1.7964	296		296		296
JUVENILE PROBATION	2	1.1976	198		198		198
EMA	2	1.1976	198		198		198
VETERANS AFFRS	2	1.1976	198		198		198
ALAMEDA PARK	1	0.5988	99		99		99
SUNNYVIEW HOME	20	11.9764	1,968		1,968		1,968
CENTRAL BOOKING	2	1.1976	198		198		198
LIQUID FUELS	1	0.5988	99		99		99
DOMESTIC RELATIONS	10	5.9880	988		988		988
CONSERVATION	3	1.7964	296		296		296
AREA AGCY AGING	8	4.7904	790		790		790
RECREATION	2	1.1976	198		198		198
EMERG COMM 9-1-1	1	0.5988	99		99		99
HAZMAT	1	0.5988	99		99		99
MH/EI/ID	6	3.5928	593		593		593
DRUG & ALCOHOL	2	1.1976	198		198		198
CYS	11	6.5868	1,087		1,087		1,087
COMM ACTION & DEVEL	1	0.5988	99		99		99
SubTotal	167	100.0000	16,500		16,500		16,500



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department COMMISS & BUDGET**

Activity - CLASS/COMP STUDY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Total Alloc - Step1	Total Alloc - Step2	Total Allocation
Total	167	100.0000	16,500		16,500		16,500

Allocation Basis: NON-UNION EMPLOYEES EXCLUDING ELECTED BY DEPARTMENT  
Allocation Source: PERSONNEL



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department COMMISS & BUDGET**

Receiving Department	Total	COUNTYWIDE ADMIN	BUDGET	CLASS/COMP STUDY
PROPERTY INSURANCE	166	155	11	0
LIABILITY INSURANCE	501	487	14	0
EMPLOYEE BENEFITS	232	232	0	0
FACILITY OPERATIONS	5,747	3,077	2,472	198
INFORMATION SERVICES	2,787	1,791	798	198
CONTROLLER	2,844	1,829	719	296
TREASURER	1,971	1,246	527	198
COMMISS & BUDGET	3,772	2,128	1,051	593
SOLICITOR	907	438	370	99
PERSONNEL	7,562	1,179	5,889	494
PURCHASING	528	167	262	99
PRINTING & MAILING	1,067	738	329	0
CENTRAL TELEPHONE	969	425	445	99
MOTOR POOL	2,058	329	1,630	99
SHERIFF	7,125	5,656	1,370	99
ELECTIONS	2,454	1,160	1,096	198
ASSESSMENT	2,508	1,695	615	198
MAPPING	1,124	592	433	99
TAX COLLECTORS	866	762	104	0
TAX CLAIM	1,188	587	502	99
PUBLIC DEFENDER	3,174	2,072	904	198
RECORDER DEEDS	2,146	1,220	728	198
PLANNING	1,383	568	519	296
SAFETY	44	3	41	0
CONSTRUCTION	2,720	2,001	719	0
COURTS	15,898	8,016	6,104	1,778
ACCESS & VISITN	142	142	0	0
DJ EVANS CITY	2,769	897	1,674	198
DJ SAXONBURG	1,819	648	1,072	99
DJ CHICORA	1,803	656	1,048	99
DJ BUTLER TWP	1,868	835	934	99
DJ SLIPPERY ROCK	2,352	863	1,390	99
DJ CRANBERRY	2,260	973	1,188	99
DJ BUTLER CITY	3,056	882	2,075	99



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department COMMISS & BUDGET**

Receiving Department	Total	COUNTYWIDE ADMIN	BUDGET	CLASS/COMP STUDY
LAW LIBRARY	1,523	544	880	99
CLERK COURTS	3,566	2,464	904	198
CORONER	2,400	1,080	1,024	296
DISTRICT ATTY	7,481	4,671	2,415	395
DUI CHECKPT	411	85	227	99
AUTO THEFT	709	285	424	0
PROTHONOTARY	3,124	2,114	812	198
REGISTER WILLS	2,598	1,648	752	198
PRISON	30,764	26,317	3,459	988
ADULT PROBATION	9,683	7,617	1,770	296
JUVENILE PROBATION	5,148	3,989	961	198
EMA	1,473	565	710	198
RADIATION	154	17	137	0
VETERANS AFFRS	3,186	654	2,334	198
ALAMEDA PARK	2,165	520	1,546	99
ALAMEDA POOL	1,302	419	883	0
CONTRIBUTIONS	206	0	206	0
GEN FUND GRANT FUND	3,962	1,774	2,188	0
RETIREMENT FND	409	0	409	0
WKS COMP TRUST	5	0	5	0
TAX CLAIM FND	320	0	320	0
HOTEL TAX	3,581	3,492	89	0
MARCELLUS SHALE	409	392	17	0
CAPITAL	3,411	2,656	755	0
RECORDS IMPROVE	793	417	376	0
CONSERV GRANT FND	869	165	704	0
SUNNYVIEW HOME	30,940	16,926	12,046	1,968
CENTRAL BOOKING	792	260	334	198
AUTOMATION FEE	155	27	128	0
ACT 44-LIQUID FUEL	146	6	140	0
LIQUID FUELS	2,845	1,812	934	99
DOMESTIC RELATIONS	8,513	6,304	1,221	988
SENIOR AIDES	580	365	215	0
CONSERVATION	2,194	857	1,041	296
AGRIC CONS EAS	452	411	41	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department COMMISS & BUDGET**

Receiving Department	Total	COUNTYWIDE ADMIN	BUDGET	CLASS/COMP STUDY
AREA AGCY AGING	9,268	4,344	4,134	790
WASTE MGMT	789	363	426	0
RECREATION	2,293	799	1,296	198
SCC	287	270	17	0
EMERG COMM 9-1-1	8,244	6,125	2,020	99
HAZMAT	1,194	379	716	99
WIRELESS 9-1-1	454	272	182	0
HEALTH CHOICES	2,145	1,378	767	0
MH/EI/ID	1,927	254	1,080	593
DRUG & ALCOHOL	5,806	1,516	4,092	198
HUM SVCS BLK GRT	9,774	2,291	7,483	0
PATH TRANS AGE	122	23	99	0
TOBACCO	165	40	125	0
CYS	20,917	4,357	15,473	1,087
COMM ACTION & DEVEL	3,861	628	3,134	99
CDBG	571	290	281	0
JUV CRT RESTITUTN	45	9	36	0
OTHER	1,556	649	907	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>293,497</b>	<b>157,289</b>	<b>119,708</b>	<b>16,500</b>



**Butler County, Pennsylvania  
Solicitor  
Nature and Extent of Services**

The County Solicitor serves as legal counsel for the County. In this function, the Solicitor reviews all County contracts, provides legal guidance and advice on all matters concerning the County, and has the responsibility for all suits brought by and against the County.

This function is allowable for plan purposes and has been allocated based on the actual number of hours expended for various departments as determined by the Solicitor's time studies.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SOLICITOR**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	167,490			167,490
BUILDING DEPREC	1,993		1,993	
EQUIPMENT DEPR/USE	275		275	
PROPERTY INSURANCE	74		74	
LIABILITY INSURANCE	214		214	
FACILITY OPERATIONS	3,784	283	4,067	
INFORMATION SERVICES	863	31	894	
CONTROLLER	3,381	219	3,600	
TREASURER	281	18	299	
COMMISS & BUDGET	843	64	907	
PERSONNEL		649	649	
PURCHASING		163	163	
PRINTING & MAILING		54	54	
CENTRAL TELEPHONE		1,803	1,803	
MOTOR POOL		246	246	
SHERIFF		644	644	
Total Allocated Additions:	<u>11,708</u>	<u>4,174</u>	<u>15,882</u>	<u>15,882</u>
Total To Be Allocated:	<u><u>179,198</u></u>	<u><u>4,174</u></u>		<u><u>183,372</u></u>



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SOLICITOR**

	Total	General & Admin	LEGAL COUNSEL
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	117,964	0	117,964
FRINGE BENEFITS	43,559	0	43,559
<b>Other Expense &amp; Cost</b>			
MATERIALS/SUPPLY	4,106	0	4,106
TRAVEL	1,753	0	1,753
FILING FEES	108	0	108
<b>Departmental Totals</b>			
Total Expenditures	167,490	0	167,490
<b>Deductions</b>			
Total Deductions	0	0	0
Functional Cost	167,490	0	167,490
<b>Allocation Step 1</b>			
Inbound- All Others	11,708	0	11,708
1st Allocation	179,198	0	179,198
<b>Allocation Step 2</b>			
Inbound- All Others	4,174	0	4,174
2nd Allocation	4,174	0	4,174
<b>Total For 0110 SOLICITOR</b>			
Total Allocated	183,372	0	183,372



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SOLICITOR**

Activity - LEGAL COUNSEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	115	6.3996	11,468		11,468		11,468
INFORMATION SERVICES	11	0.6121	1,097		1,097		1,097
TREASURER	22	1.2243	2,194		2,194		2,194
COMMISS & BUDGET	450	25.0417	44,874		44,874		44,874
PERSONNEL	124	6.9004	12,365		12,365	432	12,797
PURCHASING	25	1.3912	2,493		2,493	87	2,580
SHERIFF	22	1.2243	2,194		2,194	77	2,271
ELECTIONS	68	3.7841	6,781		6,781	237	7,018
ASSESSMENT	57	3.1720	5,684		5,684	198	5,882
TAX CLAIM	183	10.1836	18,249		18,249	637	18,886
RECORDER DEEDS	18	1.0017	1,795		1,795	63	1,858
PLANNING	12	0.6678	1,197		1,197	42	1,239
COURTS	20	1.1130	1,994		1,994	70	2,064
CORONER	2	0.1113	199		199	7	206
DISTRICT ATTY	28	1.5582	2,792		2,792	97	2,889
REGISTER WILLS	2	0.1113	199		199	7	206
PRISON	92	5.1196	9,174		9,174	320	9,494
ADULT PROBATION	15	0.8347	1,496		1,496	52	1,548
RETIREMENT FND	36	2.0033	3,590		3,590	125	3,715
WKS COMP TRUST	5	0.2782	499		499	17	516
SUNNYVIEW HOME	189	10.5175	18,847		18,847	658	19,505
LIQUID FUELS	26	1.4469	2,593		2,593	91	2,684
CONSERVATION	5	0.2782	499		499	17	516
WASTE MGMT	8	0.4452	798		798	28	826
RECREATION	15	0.8347	1,496		1,496	52	1,548
EMERG COMM 9-1-1	30	1.6694	2,992		2,992	104	3,096



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SOLICITOR**

Activity - LEGAL COUNSEL

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HEALTH CHOICES	22	1.2243	2,194		2,194	77	2,271
MH/EI/ID	21	1.1686	2,094		2,094	73	2,167
DRUG & ALCOHOL	10	0.5565	997		997	35	1,032
CYS	64	3.5615	6,382		6,382	223	6,605
COMM ACTION & DEVEL	15	0.8347	1,496		1,496	52	1,548
CDBG	18	1.0017	1,795		1,795	63	1,858
OTHER	67	3.7284	6,681		6,681	233	6,914
SubTotal	1,797	100.0000	179,198		179,198	4,174	183,372
Total	1,797	100.0000	179,198		179,198	4,174	183,372

Allocation Basis: ACTUAL HOURS AFFORDED BY DEPARTMENT

Allocation Source: COUNTY SOLICITOR





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department SOLICITOR**

Receiving Department	Total	LEGAL COUNSEL
FACILITY OPERATIONS	11,468	11,468
INFORMATION SERVICES	1,097	1,097
TREASURER	2,194	2,194
COMMISS & BUDGET	44,874	44,874
PERSONNEL	12,797	12,797
PURCHASING	2,580	2,580
SHERIFF	2,271	2,271
ELECTIONS	7,018	7,018
ASSESSMENT	5,882	5,882
TAX CLAIM	18,886	18,886
RECORDER DEEDS	1,858	1,858
PLANNING	1,239	1,239
COURTS	2,064	2,064
CORONER	206	206
DISTRICT ATTY	2,889	2,889
REGISTER WILLS	206	206
PRISON	9,494	9,494
ADULT PROBATION	1,548	1,548
RETIREMENT FND	3,715	3,715
WKS COMP TRUST	516	516
SUNNYVIEW HOME	19,505	19,505
LIQUID FUELS	2,684	2,684
CONSERVATION	516	516
WASTE MGMT	826	826
RECREATION	1,548	1,548
EMERG COMM 9-1-1	3,096	3,096
HEALTH CHOICES	2,271	2,271
MH/EI/ID	2,167	2,167
DRUG & ALCOHOL	1,032	1,032
CYS	6,605	6,605
COMM ACTION & DEVEL	1,548	1,548
CDBG	1,858	1,858
OTHER	6,914	6,914



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department SOLICITOR**

Receiving Department	Total	LEGAL COUNSEL
Direct Billed	0	0
Total	<u>183,372</u>	<u>183,372</u>



**Butler County, Pennsylvania  
Personnel  
Nature and Extent of Services**

The Personnel office is responsible for directing a comprehensive personnel management program for all County employees. The department is responsible for such employee administrative functions as follows:

- . Maintenance of all County personnel files and recording the processing of all personnel actions for conformity to policies, rules and regulations.
- . Maintenance and liaison with all department directors and other officials in resolving departmental personnel problems.
- . Administration of Employee Benefits Program.
- . Administration and negotiation of the County's seven union contracts.
- . Performance of other related duties as required.

Costs associated with employee administration have been allocated based on full-time equivalent employees by department.

Payroll accounting is a function within the Personnel office. Costs associated with payroll accounting have been allocated based on total payroll checks issued by department. Sunnyview Home checks were weighted at 50%, which reflects the payroll preparation performed by their personnel staff.

Contracted services associated with payroll processing have been transferred into this cost center for allocation. The fee has been allocated based on total payroll checks issued by department.

Fees paid in association with employee drug tests have been allocated based on full-time employees by department excluding Sunnyview Home (billed directly) and Senior Aides (not applicable).

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PERSONNEL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	411,298			411,298
BUILDING DEPREC	7,458		7,458	
EQUIPMENT DEPR/USE	6,282		6,282	
PROPERTY INSURANCE	278	1	279	
LIABILITY INSURANCE	724	2	726	
FACILITY OPERATIONS	14,160	1,060	15,220	
INFORMATION SERVICES	7,964	299	8,263	
CONTROLLER	53,795	3,480	57,275	
TREASURER	4,474	284	4,758	
COMMISS & BUDGET	6,995	567	7,562	
SOLICITOR	12,365	432	12,797	
PERSONNEL		3,245	3,245	
PURCHASING		272	272	
PRINTING & MAILING		4,078	4,078	
CENTRAL TELEPHONE		1,803	1,803	
MOTOR POOL		64	64	
SHERIFF		2,411	2,411	
Total Allocated Additions:	114,495	17,998	132,493	132,493
ADD:PAYROLL SERVICES	39,787			
Total Departmental Cost Adjustments:	39,787			39,787
Total To Be Allocated:	565,580	17,998		583,578



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PERSONNEL**

	Total	General & Admin	EMPLOYEE ADMIN	PAYROLL ACCTNG	PAYROLL SRVCS
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	273,399	89,839	124,615	58,945	0
FRINGE BENEFITS	121,733	40,001	55,486	26,246	0
<b>Other Expense &amp; Cost</b>					
CONTRACTED SVCS	8,142	0	0	0	0
MATERIALS/SUPPLY	4,438	1,458	2,023	957	0
TRAINING	1,160	381	529	250	0
TRAVEL	1,061	349	483	229	0
EQP MAINT & RENTAL	1,365	449	622	294	0
<b>Departmental Totals</b>					
Total Expenditures	411,298	132,477	183,758	86,921	0
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Cost Adjustments</b>					
ADD:PAYROLL SERVICES	39,787	0	0	0	39,787
Functional Cost	451,085	132,477	183,758	86,921	39,787
<b>Allocation Step 1</b>					
Inbound- All Others	114,495	0	77,731	36,764	0
Reallocate Admin Costs		( 132,477)	89,936	42,541	0
1st Allocation	565,580	0	351,425	166,226	39,787
<b>Allocation Step 2</b>					
Inbound- All Others	17,998	0	12,219	5,779	0
2nd Allocation	17,998	0	12,219	5,779	0
<b>Total For 0120 PERSONNEL</b>					
Total Allocated	583,578	0	363,644	172,005	39,787



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PERSONNEL**

DRUG TESTS	
<b>Wages &amp; Benefits</b>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<b>Other Expense &amp; Cost</b>	
CONTRACTED SVCS	8,142
MATERIALS/SUPPLY	0
TRAINING	0
TRAVEL	0
EQP MAINT & RENTAL	0
<b>Departmental Totals</b>	
Total Expenditures	8,142
<b>Deductions</b>	
Total Deductions	0
<b>Cost Adjustments</b>	
ADD:PAYROLL SERVICES	0
Functional Cost	8,142
<b>Allocation Step 1</b>	
Inbound- All Others	0
Reallocate Admin Costs	0
1st Allocation	8,142
<b>Allocation Step 2</b>	
Inbound- All Others	0
2nd Allocation	0
<b>Total For 0120 PERSONNEL</b>	
Total Allocated	8,142



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - EMPLOYEE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	18.00	1.9693	6,920		6,920		6,920
INFORMATION SERVICES	7.00	0.7658	2,691		2,691		2,691
CONTROLLER	10.00	1.0940	3,845		3,845		3,845
TREASURER	6.00	0.6564	2,307		2,307		2,307
COMMISS & BUDGET	10.00	1.0940	3,845		3,845		3,845
SOLICITOR	1.00	0.1094	384		384		384
PERSONNEL	5.00	0.5470	1,922		1,922		1,922
PURCHASING	1.00	0.1094	384		384	14	398
PRINTING & MAILING	1.00	0.1094	384		384	14	398
CENTRAL TELEPHONE	1.00	0.1094	384		384	14	398
MOTOR POOL	2.00	0.2188	769		769	29	798
SHERIFF	29.25	3.2000	11,246		11,246	417	11,663
ELECTIONS	3.50	0.3829	1,346		1,346	50	1,396
ASSESSMENT	10.00	1.0940	3,845		3,845	143	3,988
MAPPING	3.00	0.3282	1,153		1,153	43	1,196
TAX CLAIM	2.00	0.2188	769		769	29	798
PUBLIC DEFENDER	7.50	0.8205	2,884		2,884	107	2,991
RECORDER DEEDS	8.00	0.8752	3,076		3,076	114	3,190
PLANNING	5.00	0.5470	1,922		1,922	71	1,993
CONSTRUCTION	6.50	0.7111	2,499		2,499	93	2,592
COURTS	37.50	4.1026	14,418		14,418	535	14,953
DJ EVANS CITY	4.00	0.4376	1,538		1,538	57	1,595
DJ SAXONBURG	3.00	0.3282	1,153		1,153	43	1,196
DJ CHICORA	3.00	0.3282	1,153		1,153	43	1,196
DJ BUTLER TWP	4.00	0.4376	1,538		1,538	57	1,595
DJ SLIPPERY ROCK	5.00	0.5470	1,922		1,922	71	1,993



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - EMPLOYEE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ CRANBERRY	4.00	0.4376	1,538		1,538	57	1,595
DJ BUTLER CITY	4.00	0.4376	1,538		1,538	57	1,595
LAW LIBRARY	1.00	0.1094	384		384	14	398
CLERK COURTS	13.50	1.4769	5,190		5,190	192	5,382
CORONER	3.00	0.3282	1,153		1,153	43	1,196
DISTRICT ATTY	13.75	1.5043	5,286		5,286	196	5,482
DUI CHECKPT	1.00	0.1094	384		384	14	398
AUTO THEFT	1.00	0.1094	384		384	14	398
PROTHONOTARY	11.00	1.2034	4,229		4,229	157	4,386
REGISTER WILLS	8.00	0.8752	3,076		3,076	114	3,190
PRISON	114.00	12.4720	43,830		43,830	1,625	45,455
ADULT PROBATION	27.50	3.0086	10,573		10,573	392	10,965
JUVENILE PROBATION	20.50	2.2428	7,882		7,882	292	8,174
EMA	4.00	0.4376	1,538		1,538	57	1,595
VETERANS AFFRS	2.00	0.2188	769		769	29	798
ALAMEDA PARK	3.30	0.3610	1,269		1,269	47	1,316
ALAMEDA POOL	3.00	0.3282	1,153		1,153	43	1,196
GEN FUND GRANT FUND	5.50	0.6017	2,115		2,115	78	2,193
CONSERV GRANT FND	1.00	0.1094	384		384	14	398
SUNNYVIEW HOME	277.75	30.3875	106,791		106,791	3,962	110,753
CENTRAL BOOKING	2.00	0.2188	769		769	29	798
LIQUID FUELS	8.00	0.8752	3,076		3,076	114	3,190
DOMESTIC RELATIONS	36.00	3.9385	13,841		13,841	513	14,354
SENIOR AIDES	13.00	1.4222	4,998		4,998	185	5,183
CONSERVATION	4.00	0.4376	1,538		1,538	57	1,595
AREA AGCY AGING	28.00	3.0633	10,765		10,765	399	11,164
WASTE MGMT	1.00	0.1094	384		384	14	398





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - EMPLOYEE ADMIN

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
RECREATION	5.00	0.5470	1,922		1,922	71	1,993
EMERG COMM 9-1-1	24.50	2.6804	9,420		9,420	349	9,769
HAZMAT	1.00	0.1094	384		384	14	398
HEALTH CHOICES	5.00	0.5470	1,922		1,922	71	1,993
MH/EI/ID	11.00	1.2034	4,229		4,229	157	4,386
DRUG & ALCOHOL	6.00	0.6564	2,307		2,307	86	2,393
HUM SVCS BLK GRT	9.00	0.9846	3,460		3,460	128	3,588
CYS	46.00	5.0325	17,686		17,686	656	18,342
COMM ACTION & DEVEL	1.50	0.1641	577		577	21	598
CDBG	1.00	0.1094	384		384	14	398
SubTotal	914.05	100.0000	351,425		351,425	12,219	363,644
Total	914.05	100.0000	351,425		351,425	12,219	363,644

Allocation Basis: FULL-TIME EQUIVALENT EMPLOYEES BY DEPARTMENT

Allocation Source: PERSONNEL

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - PAYROLL ACCTNG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	468	2.2639	3,763		3,763		3,763
INFORMATION SERVICES	182	0.8804	1,463		1,463		1,463
CONTROLLER	260	1.2577	2,091		2,091		2,091
TREASURER	156	0.7546	1,254		1,254		1,254
COMMISS & BUDGET	260	1.2577	2,091		2,091		2,091
SOLICITOR	26	0.1258	209		209		209
PERSONNEL	130	0.6289	1,045		1,045		1,045
PURCHASING	26	0.1258	209		209	8	217
PRINTING & MAILING	26	0.1258	209		209	8	217
CENTRAL TELEPHONE	26	0.1258	209		209	8	217
MOTOR POOL	52	0.2515	418		418	16	434
SHERIFF	761	3.6813	6,119		6,119	229	6,348
ELECTIONS	91	0.4402	732		732	27	759
ASSESSMENT	260	1.2577	2,091		2,091	78	2,169
MAPPING	78	0.3773	627		627	23	650
TAX COLLECTORS	516	2.4961	4,149		4,149	155	4,304
TAX CLAIM	52	0.2515	418		418	16	434
PUBLIC DEFENDER	195	0.9433	1,568		1,568	59	1,627
RECORDER DEEDS	208	1.0062	1,673		1,673	63	1,736
PLANNING	130	0.6289	1,045		1,045	39	1,084
CONSTRUCTION	169	0.8175	1,359		1,359	51	1,410
COURTS	975	4.7165	7,840		7,840	294	8,134
DJ EVANS CITY	104	0.5031	836		836	31	867
DJ SAXONBURG	78	0.3773	627		627	23	650
DJ CHICORA	78	0.3773	627		627	23	650
DJ BUTLER TWP	104	0.5031	836		836	31	867



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - PAYROLL ACCTNG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ SLIPPERY ROCK	130	0.6289	1,045		1,045	39	1,084
DJ CRANBERRY	104	0.5031	836		836	31	867
DJ BUTLER CITY	104	0.5031	836		836	31	867
LAW LIBRARY	26	0.1258	209		209	8	217
CLERK COURTS	351	1.6979	2,822		2,822	106	2,928
CORONER	78	0.3773	627		627	23	650
DISTRICT ATTY	358	1.7318	2,879		2,879	108	2,987
DUI CHECKPT	26	0.1258	209		209	8	217
AUTO THEFT	26	0.1258	209		209	8	217
PROTHONOTARY	286	1.3835	2,300		2,300	86	2,386
REGISTER WILLS	208	1.0062	1,673		1,673	63	1,736
PRISON	2,964	14.3382	23,834		23,834	893	24,727
ADULT PROBATION	715	3.4588	5,749		5,749	215	5,964
JUVENILE PROBATION	533	2.5784	4,286		4,286	161	4,447
EMA	104	0.5031	836		836	31	867
VETERANS AFFRS	52	0.2515	418		418	16	434
ALAMEDA PARK	86	0.4160	692		692	26	718
ALAMEDA POOL	78	0.3773	627		627	23	650
GEN FUND GRANT FUND	143	0.6918	1,150		1,150	43	1,193
CONSERV GRANT FND	26	0.1258	209		209	8	217
SUNNYVIEW HOME	3,611	17.4681	29,041		29,041	1,088	30,129
CENTRAL BOOKING	52	0.2515	418		418	16	434
LIQUID FUELS	208	1.0062	1,673		1,673	63	1,736
DOMESTIC RELATIONS	936	4.5279	7,526		7,526	282	7,808
SENIOR AIDES	338	1.6351	2,718		2,718	102	2,820
CONSERVATION	104	0.5031	836		836	31	867
AREA AGCY AGING	728	3.5217	5,854		5,854	219	6,073



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - PAYROLL ACCTNG

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WASTE MGMT	26	0.1258	209		209	8	217
RECREATION	130	0.6289	1,045		1,045	39	1,084
EMERG COMM 9-1-1	637	3.0815	5,122		5,122	192	5,314
HAZMAT	26	0.1258	209		209	8	217
HEALTH CHOICES	130	0.6289	1,045		1,045	39	1,084
MH/EI/ID	286	1.3835	2,300		2,300	86	2,386
DRUG & ALCOHOL	156	0.7546	1,254		1,254	47	1,301
HUM SVCS BLK GRT	234	1.1320	1,882		1,882	70	1,952
CYS	1,196	5.7856	9,617		9,617	360	9,977
COMM ACTION & DEVEL	39	0.1887	314		314	12	326
CDBG	26	0.1258	209		209	8	217
SubTotal	20,672	100.0000	166,226		166,226	5,779	172,005
Total	20,672	100.0000	166,226		166,226	5,779	172,005

Allocation Basis: PAYCHECKS ISSUED BY DEPARTMENT (WGT SUNNYVIEW @ 50%)

Allocation Source: PERSONNEL

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - PAYROLL SRVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	468	1.9273	767		767		767
INFORMATION SERVICES	182	0.7495	298		298		298
CONTROLLER	260	1.0707	426		426		426
TREASURER	156	0.6424	256		256		256
COMMISS & BUDGET	260	1.0707	426		426		426
SOLICITOR	26	0.1071	43		43		43
PERSONNEL	130	0.5354	213		213		213
PURCHASING	26	0.1071	43		43		43
PRINTING & MAILING	26	0.1071	43		43		43
CENTRAL TELEPHONE	26	0.1071	43		43		43
MOTOR POOL	52	0.2141	85		85		85
SHERIFF	761	3.1339	1,247		1,247		1,247
ELECTIONS	91	0.3747	149		149		149
ASSESSMENT	260	1.0707	426		426		426
MAPPING	78	0.3212	128		128		128
TAX COLLECTORS	516	2.1249	845		845		845
TAX CLAIM	52	0.2141	85		85		85
PUBLIC DEFENDER	195	0.8030	320		320		320
RECORDER DEEDS	208	0.8566	341		341		341
PLANNING	130	0.5354	213		213		213
CONSTRUCTION	169	0.6960	277		277		277
COURTS	975	4.0152	1,598		1,598		1,598
DJ EVANS CITY	104	0.4283	170		170		170
DJ SAXONBURG	78	0.3212	128		128		128
DJ CHICORA	78	0.3212	128		128		128
DJ BUTLER TWP	104	0.4283	170		170		170

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - PAYROLL SRVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ SLIPPERY ROCK	130	0.5354	213		213		213
DJ CRANBERRY	104	0.4283	170		170		170
DJ BUTLER CITY	104	0.4283	170		170		170
LAW LIBRARY	26	0.1071	43		43		43
CLERK COURTS	351	1.4455	575		575		575
CORONER	78	0.3212	128		128		128
DISTRICT ATTY	358	1.4743	587		587		587
DUI CHECKPT	26	0.1071	43		43		43
AUTO THEFT	26	0.1071	43		43		43
PROTHONOTARY	286	1.1778	469		469		469
REGISTER WILLS	208	0.8566	341		341		341
PRISON	2,964	12.2061	4,856		4,856		4,856
ADULT PROBATION	715	2.9444	1,172		1,172		1,172
JUVENILE PROBATION	533	2.1950	873		873		873
EMA	104	0.4283	170		170		170
VETERANS AFFRS	52	0.2141	85		85		85
ALAMEDA PARK	86	0.3542	141		141		141
ALAMEDA POOL	78	0.3212	128		128		128
GEN FUND GRANT FUND	143	0.5889	234		234		234
CONSERV GRANT FND	26	0.1071	43		43		43
SUNNYVIEW HOME	7,222	29.7404	11,827		11,827		11,827
CENTRAL BOOKING	52	0.2141	85		85		85
LIQUID FUELS	208	0.8566	341		341		341
DOMESTIC RELATIONS	936	3.8545	1,534		1,534		1,534
SENIOR AIDES	338	1.3919	554		554		554
CONSERVATION	104	0.4283	170		170		170
AREA AGCY AGING	728	2.9980	1,193		1,193		1,193

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - PAYROLL SRVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
WASTE MGMT	26	0.1071	43		43		43
RECREATION	130	0.5354	213		213		213
EMERG COMM 9-1-1	637	2.6232	1,044		1,044		1,044
HAZMAT	26	0.1071	43		43		43
HEALTH CHOICES	130	0.5354	213		213		213
MH/EI/ID	286	1.1778	469		469		469
DRUG & ALCOHOL	156	0.6424	256		256		256
HUM SVCS BLK GRT	234	0.9636	383		383		383
CYS	1,196	4.9253	1,960		1,960		1,960
COMM ACTION & DEVEL	39	0.1606	64		64		64
CDBG	26	0.1071	43		43		43
SubTotal	24,283	100.0000	39,787		39,787		39,787
Total	24,283	100.0000	39,787		39,787		39,787

Allocation Basis: PAYCHECKS ISSUED BY DEPARTMENT

Allocation Source: PERSONNEL

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - DRUG TESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	18.00	2.8879	235		235		235
INFORMATION SERVICES	7.00	1.1231	91		91		91
CONTROLLER	10.00	1.6044	131		131		131
TREASURER	6.00	0.9626	78		78		78
COMMISS & BUDGET	10.00	1.6044	131		131		131
SOLICITOR	1.00	0.1604	13		13		13
PERSONNEL	5.00	0.8022	65		65		65
PURCHASING	1.00	0.1604	13		13		13
PRINTING & MAILING	1.00	0.1604	13		13		13
CENTRAL TELEPHONE	1.00	0.1604	13		13		13
MOTOR POOL	2.00	0.3209	26		26		26
SHERIFF	29.25	4.6928	382		382		382
ELECTIONS	3.50	0.5615	46		46		46
ASSESSMENT	10.00	1.6044	131		131		131
MAPPING	3.00	0.4813	39		39		39
TAX CLAIM	2.00	0.3209	26		26		26
PUBLIC DEFENDER	7.50	1.2033	98		98		98
RECORDER DEEDS	8.00	1.2835	105		105		105
PLANNING	5.00	0.8022	65		65		65
CONSTRUCTION	6.50	1.0428	85		85		85
COURTS	37.50	6.0164	490		490		490
DJ EVANS CITY	4.00	0.6417	52		52		52
DJ SAXONBURG	3.00	0.4813	39		39		39
DJ CHICORA	3.00	0.4813	39		39		39
DJ BUTLER TWP	4.00	0.6417	52		52		52
DJ SLIPPERY ROCK	5.00	0.8022	65		65		65





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - DRUG TESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
DJ CRANBERRY	4.00	0.6417	52		52		52
DJ BUTLER CITY	4.00	0.6417	52		52		52
LAW LIBRARY	1.00	0.1604	13		13		13
CLERK COURTS	13.50	2.1659	176		176		176
CORONER	3.00	0.4813	39		39		39
DISTRICT ATTY	13.75	2.2060	180		180		180
DUI CHECKPT	1.00	0.1604	13		13		13
AUTO THEFT	1.00	0.1604	13		13		13
PROTHONOTARY	11.00	1.7648	144		144		144
REGISTER WILLS	8.00	1.2835	105		105		105
PRISON	114.00	18.2901	1,491		1,491		1,491
ADULT PROBATION	27.50	4.4120	359		359		359
JUVENILE PROBATION	20.50	3.2889	268		268		268
EMA	4.00	0.6417	52		52		52
VETERANS AFFRS	2.00	0.3209	26		26		26
ALAMEDA PARK	3.30	0.5294	43		43		43
ALAMEDA POOL	3.00	0.4813	39		39		39
GEN FUND GRANT FUND	5.50	0.8824	72		72		72
CONSERV GRANT FND	1.00	0.1604	13		13		13
CENTRAL BOOKING	2.00	0.3209	26		26		26
LIQUID FUELS	8.00	1.2835	105		105		105
DOMESTIC RELATIONS	36.00	5.7757	470		470		470
CONSERVATION	4.00	0.6417	52		52		52
AREA AGCY AGING	28.00	4.4922	366		366		366
WASTE MGMT	1.00	0.1604	13		13		13
RECREATION	5.00	0.8022	65		65		65
EMERG COMM 9-1-1	24.50	3.9307	320		320		320



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PERSONNEL**

Activity - DRUG TESTS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
HAZMAT	1.00	0.1604	13		13		13
HEALTH CHOICES	5.00	0.8022	65		65		65
MH/EI/ID	11.00	1.7648	144		144		144
DRUG & ALCOHOL	6.00	0.9626	78		78		78
HUM SVCS BLK GRT	9.00	1.4439	118		118		118
CYS	46.00	7.3801	601		601		601
COMM ACTION & DEVEL	1.50	0.2407	20		20		20
CDBG	1.00	0.1604	13		13		13
SubTotal	623.30	100.0000	8,142		8,142		8,142
Total	623.30	100.0000	8,142		8,142		8,142

Allocation Basis: FULL-TIME EQUIV EMPLOYEES BY DEPARTMENT (EX:SUNNYVW;SR AIDES)

Allocation Source: PERSONNEL

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PERSONNEL**

Receiving Department	Total	EMPLOYEE ADMIN	PAYROLL ACCTNG	PAYROLL SRVCS	DRUG TESTS
FACILITY OPERATIONS	11,685	6,920	3,763	767	235
INFORMATION SERVICES	4,543	2,691	1,463	298	91
CONTROLLER	6,493	3,845	2,091	426	131
TREASURER	3,895	2,307	1,254	256	78
COMMISS & BUDGET	6,493	3,845	2,091	426	131
SOLICITOR	649	384	209	43	13
PERSONNEL	3,245	1,922	1,045	213	65
PURCHASING	671	398	217	43	13
PRINTING & MAILING	671	398	217	43	13
CENTRAL TELEPHONE	671	398	217	43	13
MOTOR POOL	1,343	798	434	85	26
SHERIFF	19,640	11,663	6,348	1,247	382
ELECTIONS	2,350	1,396	759	149	46
ASSESSMENT	6,714	3,988	2,169	426	131
MAPPING	2,013	1,196	650	128	39
TAX COLLECTORS	5,149	0	4,304	845	0
TAX CLAIM	1,343	798	434	85	26
PUBLIC DEFENDER	5,036	2,991	1,627	320	98
RECORDER DEEDS	5,372	3,190	1,736	341	105
PLANNING	3,355	1,993	1,084	213	65
CONSTRUCTION	4,364	2,592	1,410	277	85
COURTS	25,175	14,953	8,134	1,598	490
DJ EVANS CITY	2,684	1,595	867	170	52
DJ SAXONBURG	2,013	1,196	650	128	39
DJ CHICORA	2,013	1,196	650	128	39
DJ BUTLER TWP	2,684	1,595	867	170	52
DJ SLIPPERY ROCK	3,355	1,993	1,084	213	65
DJ CRANBERRY	2,684	1,595	867	170	52
DJ BUTLER CITY	2,684	1,595	867	170	52
LAW LIBRARY	671	398	217	43	13
CLERK COURTS	9,061	5,382	2,928	575	176
CORONER	2,013	1,196	650	128	39
DISTRICT ATTY	9,236	5,482	2,987	587	180
DUI CHECKPT	671	398	217	43	13



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PERSONNEL**

Receiving Department	Total	EMPLOYEE ADMIN	PAYROLL ACCTNG	PAYROLL SRVCS	DRUG TESTS
AUTO THEFT	671	398	217	43	13
PROTHONOTARY	7,385	4,386	2,386	469	144
REGISTER WILLS	5,372	3,190	1,736	341	105
PRISON	76,529	45,455	24,727	4,856	1,491
ADULT PROBATION	18,460	10,965	5,964	1,172	359
JUVENILE PROBATION	13,762	8,174	4,447	873	268
EMA	2,684	1,595	867	170	52
VETERANS AFFRS	1,343	798	434	85	26
ALAMEDA PARK	2,218	1,316	718	141	43
ALAMEDA POOL	2,013	1,196	650	128	39
GEN FUND GRANT FUND	3,692	2,193	1,193	234	72
CONSERV GRANT FND	671	398	217	43	13
SUNNYVIEW HOME	152,709	110,753	30,129	11,827	0
CENTRAL BOOKING	1,343	798	434	85	26
LIQUID FUELS	5,372	3,190	1,736	341	105
DOMESTIC RELATIONS	24,166	14,354	7,808	1,534	470
SENIOR AIDES	8,557	5,183	2,820	554	0
CONSERVATION	2,684	1,595	867	170	52
AREA AGCY AGING	18,796	11,164	6,073	1,193	366
WASTE MGMT	671	398	217	43	13
RECREATION	3,355	1,993	1,084	213	65
EMERG COMM 9-1-1	16,447	9,769	5,314	1,044	320
HAZMAT	671	398	217	43	13
HEALTH CHOICES	3,355	1,993	1,084	213	65
MH/EI/ID	7,385	4,386	2,386	469	144
DRUG & ALCOHOL	4,028	2,393	1,301	256	78
HUM SVCS BLK GRT	6,041	3,588	1,952	383	118
CYS	30,880	18,342	9,977	1,960	601
COMM ACTION & DEVEL	1,008	598	326	64	20
CDBG	671	398	217	43	13



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PERSONNEL**

Receiving Department	Total	EMPLOYEE ADMIN	PAYROLL ACCTNG	PAYROLL SRVCS	DRUG TESTS
Direct Billed	0	0	0	0	0
Total	583,578	363,644	172,005	39,787	8,142



**Butler County, Pennsylvania  
Purchasing  
Nature and Extent of Services**

Purchasing is responsible for processing requisitions from County institutions and facilities, contacting suppliers for price quotes, selecting suppliers, approving purchase requisitions, etc. Purchasing does not perform procurement services on behalf of Sunnyview Home.

Costs related to central purchasing have been allocated based on the number of purchase order transactions by department. Human service departments and Community Action & Development purchasing transactions have been weighted at 50% because each transaction is spread to multiple cost centers thus inflating each agency's actual count. Sunnyview Home purchasing transactions were excluded.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PURCHASING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	63,952			63,952
BUILDING DEPREC	2,396		2,396	
EQUIPMENT DEPR/USE	200		200	
PROPERTY INSURANCE	89		89	
LIABILITY INSURANCE	140		140	
FACILITY OPERATIONS	4,549	340	4,889	
INFORMATION SERVICES	4,105	179	4,284	
CONTROLLER	2,399	155	2,554	
TREASURER	200	13	213	
COMMISS & BUDGET	494	34	528	
SOLICITOR	2,493	87	2,580	
PERSONNEL	649	22	671	
PRINTING & MAILING		27	27	
CENTRAL TELEPHONE		1,803	1,803	
SHERIFF		775	775	
Total Allocated Additions:	17,714	3,435	21,149	21,149
Total To Be Allocated:	81,666	3,435		85,101



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PURCHASING**

	Total	General & Admin	PROCUREMENT
<b>Wages &amp; Benefits</b>			
SALARIES & WAGES	50,557	0	50,557
FRINGE BENEFITS	13,311	0	13,311
<b>Other Expense &amp; Cost</b>			
MATERIALS/SUPPLY	59	0	59
EQUIP MAINT/RENT	25	0	25
<b>Departmental Totals</b>			
Total Expenditures	63,952	0	63,952
<b>Deductions</b>			
Total Deductions	0	0	0
<b>Functional Cost</b>			
Functional Cost	63,952	0	63,952
<b>Allocation Step 1</b>			
Inbound- All Others	17,714	0	17,714
1st Allocation	81,666	0	81,666
<b>Allocation Step 2</b>			
Inbound- All Others	3,435	0	3,435
2nd Allocation	3,435	0	3,435
<b>Total For 0130 PURCHASING</b>			
Total Allocated	85,101	0	85,101





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING**

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	205	13.6485	11,146		11,146		11,146
INFORMATION SERVICES	19	1.2650	1,033		1,033		1,033
CONTROLLER	20	1.3316	1,087		1,087		1,087
TREASURER	10	0.6658	544		544		544
COMMISS & BUDGET	25	1.6644	1,359		1,359		1,359
SOLICITOR	3	0.1997	163		163		163
PERSONNEL	5	0.3329	272		272		272
PRINTING & MAILING	10	0.6658	544		544	28	572
MOTOR POOL	4	0.2663	217		217	11	228
SHERIFF	41	2.7297	2,229		2,229	116	2,345
ELECTIONS	21	1.3981	1,142		1,142	59	1,201
ASSESSMENT	11	0.7324	598		598	31	629
MAPPING	7	0.4660	381		381	20	401
TAX CLAIM	7	0.4660	381		381	20	401
PUBLIC DEFENDER	4	0.2663	217		217	11	228
RECORDER DEEDS	15	0.9987	816		816	42	858
PLANNING	2	0.1332	109		109	6	115
CONSTRUCTION	33	2.1971	1,794		1,794	93	1,887
COURTS	35	2.3302	1,903		1,903	99	2,002
DJ EVANS CITY	11	0.7324	598		598	31	629
DJ SAXONBURG	22	1.4647	1,196		1,196	62	1,258
DJ CHICORA	7	0.4660	381		381	20	401
DJ BUTLER TWP	3	0.1997	163		163	8	171
DJ SLIPPERY ROCK	9	0.5992	489		489	25	514
DJ CRANBERRY	4	0.2663	217		217	11	228
DJ BUTLER CITY	5	0.3329	272		272	14	286



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING**

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CLERK COURTS	21	1.3981	1,142		1,142	59	1,201
CORONER	8	0.5326	435		435	23	458
DISTRICT ATTY	18	1.1984	979		979	51	1,030
PROTHONOTARY	14	0.9321	761		761	40	801
REGISTER WILLS	22	1.4647	1,196		1,196	62	1,258
PRISON	330	21.9708	17,945		17,945	934	18,879
ADULT PROBATION	25	1.6644	1,359		1,359	71	1,430
JUVENILE PROBATION	13	0.8655	707		707	37	744
RADIATION	2	0.1332	109		109	6	115
VETERANS AFFRS	5	0.3329	272		272	14	286
ALAMEDA PARK	87	5.7923	4,730		4,730	246	4,976
ALAMEDA POOL	76	5.0599	4,132		4,132	215	4,347
GEN FUND GRANT FUND	1	0.0666	54		54	3	57
CAPITAL	63	4.1944	3,425		3,425	178	3,603
RECORDS IMPROVE	3	0.1997	163		163	8	171
AUTOMATION FEE	9	0.5992	489		489	25	514
LIQUID FUELS	30	1.9973	1,631		1,631	85	1,716
DOMESTIC RELATIONS	25	1.6644	1,359		1,359	71	1,430
CONSERVATION	1	0.0666	54		54	3	57
AREA AGCY AGING	9	0.5992	489		489	25	514
WASTE MGMT	1	0.0666	54		54	3	57
RECREATION	51	3.3955	2,773		2,773	144	2,917
EMERG COMM 9-1-1	7	0.4660	381		381	20	401
HAZMAT	10	0.6658	544		544	28	572
DRUG & ALCOHOL	6	0.3995	326		326	17	343
HUM SVCS BLK GRT	31	2.0639	1,686		1,686	88	1,774
CYS	20	1.3316	1,087		1,087	57	1,144



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PURCHASING**

Activity - PROCUREMENT

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
COMM ACTION & DEVEL	16	1.0652	870		870	45	915
CDBG	2	0.1332	109		109	6	115
OTHER	58	3.8615	3,154		3,154	164	3,318
SubTotal	1,502	100.0000	81,666		81,666	3,435	85,101
Total	1,502	100.0000	81,666		81,666	3,435	85,101

Allocation Basis: PURCHASING TRANSACTIONS BY DEPT (WGT HUM SVCS;COMM ACTION)

Allocation Source: CONTROLLER

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING**

Receiving Department	Total	PROCUREMENT
FACILITY OPERATIONS	11,146	11,146
INFORMATION SERVICES	1,033	1,033
CONTROLLER	1,087	1,087
TREASURER	544	544
COMMISS & BUDGET	1,359	1,359
SOLICITOR	163	163
PERSONNEL	272	272
PRINTING & MAILING	572	572
MOTOR POOL	228	228
SHERIFF	2,345	2,345
ELECTIONS	1,201	1,201
ASSESSMENT	629	629
MAPPING	401	401
TAX CLAIM	401	401
PUBLIC DEFENDER	228	228
RECORDER DEEDS	858	858
PLANNING	115	115
CONSTRUCTION	1,887	1,887
COURTS	2,002	2,002
DJ EVANS CITY	629	629
DJ SAXONBURG	1,258	1,258
DJ CHICORA	401	401
DJ BUTLER TWP	171	171
DJ SLIPPERY ROCK	514	514
DJ CRANBERRY	228	228
DJ BUTLER CITY	286	286
CLERK COURTS	1,201	1,201
CORONER	458	458
DISTRICT ATTY	1,030	1,030
PROTHONOTARY	801	801
REGISTER WILLS	1,258	1,258
PRISON	18,879	18,879
ADULT PROBATION	1,430	1,430
JUVENILE PROBATION	744	744



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PURCHASING**

Receiving Department	Total	PROCUREMENT
RADIATION	115	115
VETERANS AFFRS	286	286
ALAMEDA PARK	4,976	4,976
ALAMEDA POOL	4,347	4,347
GEN FUND GRANT FUND	57	57
CAPITAL	3,603	3,603
RECORDS IMPROVE	171	171
AUTOMATION FEE	514	514
LIQUID FUELS	1,716	1,716
DOMESTIC RELATIONS	1,430	1,430
CONSERVATION	57	57
AREA AGCY AGING	514	514
WASTE MGMT	57	57
RECREATION	2,917	2,917
EMERG COMM 9-1-1	401	401
HAZMAT	572	572
DRUG & ALCOHOL	343	343
HUM SVCS BLK GRT	1,774	1,774
CYS	1,144	1,144
COMM ACTION & DEVEL	915	915
CDBG	115	115
OTHER	3,318	3,318
Direct Billed	0	0
<b>Total</b>	<b>85,101</b>	<b>85,101</b>



**Butler County, Pennsylvania  
Printing and Mailing  
Nature and Extent of Services**

Printing and Mailing is responsible for processing postage, mail distribution, and supply distribution of paper. Costs of paper, postage, and direct materials used are identified for all user departments and certain users were directly charged. Receipts from those departments, which were charged, were recorded through a journal voucher and were credited against the appropriate departments.

Postage expenses were allocated to general fund departments only based on actual postage usage.

Central mailroom services have been allocated based on the number of pieces of mail processed by department.

Supplies have been allocated to general fund departments only based on actual supply expenses.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department PRINTING & MAILING**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	282,200			282,200
BUILDING DEPREC	3,793		3,793	
EQUIPMENT DEPR/USE	246		246	
PROPERTY INSURANCE	141	1	142	
LIABILITY INSURANCE	416	1	417	
FACILITY OPERATIONS	7,201	539	7,740	
INFORMATION SERVICES	863	31	894	
CONTROLLER	2,999	194	3,193	
TREASURER	249	16	265	
COMMISS & BUDGET	983	84	1,067	
PERSONNEL	649	22	671	
PURCHASING	544	28	572	
CENTRAL TELEPHONE		1,803	1,803	
MOTOR POOL		1,136	1,136	
SHERIFF		1,226	1,226	
Total Allocated Additions:	18,084	5,081	23,165	23,165
Total To Be Allocated:	300,284	5,081		305,365



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PRINTING & MAILING**

	Total	General & Admin	POSTAGE EXPENSE	MAILROOM SRVCS	SUPPLIES
<b>Wages &amp; Benefits</b>					
SALARIES & WAGES	19,596	0	0	18,616	980
FRINGE BENEFITS	1,499	0	0	1,424	75
<b>Other Expense &amp; Cost</b>					
POSTAGE	209,781	0	209,781	0	0
MATERIALS/SUPPLY	47,846	0	0	0	47,846
EQUIP MAINT/RENT	8,856	0	0	8,856	0
TRAVEL	750	0	0	750	0
DJ CENTRAL SUPPLY	( 6,128)	0	0	0	0
<b>Departmental Totals</b>					
Total Expenditures	282,200	0	209,781	29,646	48,901
<b>Deductions</b>					
Total Deductions	0	0	0	0	0
<b>Functional Cost</b>					
Functional Cost	282,200	0	209,781	29,646	48,901
<b>Allocation Step 1</b>					
Inbound- All Others	18,084	0	0	17,180	904
Unallocated Costs	6,128	0	0	0	0
1st Allocation	306,412	0	209,781	46,826	49,805
<b>Allocation Step 2</b>					
Inbound- All Others	5,081	0	0	4,827	254
2nd Allocation	5,081	0	0	4,827	254
<b>Total For 0140 PRINTING &amp; MAILING</b>					
Total Allocated	311,493	0	209,781	51,653	50,059





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department PRINTING & MAILING**

SUPPLY INVENTORY

<u>Wages &amp; Benefits</u>	
SALARIES & WAGES	0
FRINGE BENEFITS	0
<u>Other Expense &amp; Cost</u>	
POSTAGE	0
MATERIALS/SUPPLY	0
EQUIP MAINT/RENT	0
TRAVEL	0
DJ CENTRAL SUPPLY	( 6,128)
<u>Departmental Totals</u>	
Total Expenditures	( 6,128)
<u>Deductions</u>	
Total Deductions	0
Functional Cost	( 6,128)
<u>Allocation Step 1</u>	
Inbound- All Others	0
Unallocated Costs	6,128
1st Allocation	0
<u>Allocation Step 2</u>	
Inbound- All Others	0
2nd Allocation	0
<u>Total For 0140 PRINTING &amp; MAILING</u>	
Total Allocated	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING & MAILING**

Activity - POSTAGE EXPENSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	73	0.0416	87		87		87
INFORMATION SERVICES	126	0.0718	151		151		151
CONTROLLER	5,207	2.9653	6,221		6,221		6,221
TREASURER	5,416	3.0844	6,470		6,470		6,470
COMMISS & BUDGET	913	0.5199	1,091		1,091		1,091
SOLICITOR	44	0.0251	53		53		53
PERSONNEL	2,284	1.3007	2,729		2,729		2,729
MOTOR POOL	3	0.0017	4		4		4
SHERIFF	6,561	3.7364	7,838		7,838		7,838
ELECTIONS	14,870	8.4683	17,765		17,765		17,765
ASSESSMENT	14,832	8.4467	17,719		17,719		17,719
MAPPING	124	0.0706	148		148		148
TAX CLAIM	4,903	2.7922	5,858		5,858		5,858
PUBLIC DEFENDER	1,857	1.0575	2,219		2,219		2,219
RECORDER DEEDS	8,149	4.6408	9,735		9,735		9,735
PLANNING	563	0.3206	673		673		673
COURTS	8,425	4.7979	10,065		10,065		10,065
DJ BUTLER TWP	11,689	6.6568	13,965		13,965		13,965
DJ BUTLER CITY	18,180	10.3533	21,719		21,719		21,719
LAW LIBRARY	64	0.0364	76		76		76
CLERK COURTS	21,014	11.9672	25,105		25,105		25,105
CORONER	321	0.1828	383		383		383
DISTRICT ATTY	3,971	2.2614	4,744		4,744		4,744
PROTHONOTARY	21,813	12.4224	26,059		26,059		26,059
REGISTER WILLS	2,339	1.3320	2,794		2,794		2,794
PRISON	256	0.1458	306		306		306

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING & MAILING**

Activity - POSTAGE EXPENSE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
ADULT PROBATION	13,526	7.7029	16,159		16,159		16,159
JUVENILE PROBATION	792	0.4510	946		946		946
EMA	1,109	0.6316	1,325		1,325		1,325
VETERANS AFFRS	934	0.5319	1,116		1,116		1,116
OTHER	5,238	2.9830	6,258		6,258		6,258
SubTotal	175,596	100.0000	209,781		209,781		209,781
Total	175,596	100.0000	209,781		209,781		209,781

Allocation Basis: ACTUAL POSTAGE EXPENSES BY DEPT-GENERAL FUND ONLY

Allocation Source: PRINTING & MAILING

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING & MAILING**

Activity - MAILROOM SRVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	45	0.0131	6		6		6
INFORMATION SERVICES	258	0.0749	35		35		35
CONTROLLER	9,122	2.6466	1,239		1,239		1,239
TREASURER	11,542	3.3488	1,568		1,568		1,568
COMMISS & BUDGET	1,297	0.3763	176		176		176
SOLICITOR	8	0.0023	1		1		1
PERSONNEL	3,520	1.0213	478		478		478
PURCHASING	1	0.0003					
MOTOR POOL	5	0.0015	1		1		1
SHERIFF	11,429	3.3160	1,553		1,553	173	1,726
ELECTIONS	30,844	8.9490	4,190		4,190	467	4,657
ASSESSMENT	19,369	5.6197	2,631		2,631	293	2,924
MAPPING	17	0.0049	2		2		2
TAX CLAIM	9,446	2.7406	1,283		1,283	143	1,426
PUBLIC DEFENDER	1,934	0.5611	263		263	29	292
RECORDER DEEDS	8,039	2.3324	1,092		1,092	122	1,214
PLANNING	928	0.2692	126		126	14	140
COURTS	18,160	5.2689	2,467		2,467	275	2,742
DJ BUTLER TWP	8,367	2.4276	1,137		1,137	127	1,264
DJ BUTLER CITY	16,659	4.8334	2,263		2,263	252	2,515
LAW LIBRARY	10	0.0029	1		1		1
CLERK COURTS	30,774	8.9287	4,181		4,181	466	4,647
CORONER	583	0.1692	79		79	9	88
DISTRICT ATTY	5,096	1.4785	692		692	77	769
PROTHONOTARY	39,911	11.5797	5,422		5,422	604	6,026
REGISTER WILLS	3,536	1.0259	480		480	54	534



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING & MAILING**

Activity - MAILROOM SRVCS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
PRISON	289	0.0839	39		39	4	43
ADULT PROBATION	17,182	4.9852	2,334		2,334	260	2,594
JUVENILE PROBATION	1,113	0.3229	151		151	17	168
EMA	979	0.2840	133		133	15	148
VETERANS AFFRS	1,320	0.3830	179		179	20	199
SUNNYVIEW HOME	11,116	3.2252	1,510		1,510	168	1,678
DOMESTIC RELATIONS	58,836	17.0708	7,998		7,998	893	8,891
CONSERVATION	1,263	0.3664	172		172	19	191
WASTE MGMT	198	0.0574	27		27	3	30
RECREATION	2,109	0.6119	287		287	32	319
EMERG COMM 9-1-1	1	0.0003					
HAZMAT	560	0.1625	76		76	8	84
HEALTH CHOICES	1	0.0004					
MH/EI/ID	31	0.0091	4		4		4
DRUG & ALCOHOL	16	0.0047	2		2		2
CYS	6,742	1.9561	916		916	102	1,018
COMM ACTION & DEVEL	212	0.0615	29		29	3	32
CDBG	211	0.0612	29		29	3	32
OTHER	11,583	3.3607	1,574		1,574	175	1,749
SubTotal	344,663	100.0000	46,826		46,826	4,827	51,653
Total	344,663	100.0000	46,826		46,826	4,827	51,653

Allocation Basis: PIECES OF MAIL PROCESSED BY DEPARTMENT

Allocation Source: PRINTING & MAILING



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING & MAILING**

Activity - SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	109	0.3884	193		193		193
INFORMATION SERVICES	31	0.1105	55		55		55
CONTROLLER	661	2.3555	1,173		1,173		1,173
TREASURER	432	1.5394	767		767		767
COMMISS & BUDGET	700	2.4945	1,242		1,242		1,242
PERSONNEL	491	1.7497	871		871		871
PURCHASING	15	0.0535	27		27		27
MOTOR POOL	31	0.1105	55		55		55
SHERIFF	1,515	5.3988	2,689		2,689	15	2,704
ELECTIONS	665	2.3698	1,180		1,180	7	1,187
ASSESSMENT	742	2.6441	1,317		1,317	7	1,324
MAPPING	96	0.3421	170		170	1	171
TAX CLAIM	322	1.1475	571		571	3	574
PUBLIC DEFENDER	589	2.0989	1,045		1,045	6	1,051
RECORDER DEEDS	1,969	7.0166	3,495		3,495	20	3,515
PLANNING	214	0.7626	380		380	2	382
COURTS	1,487	5.2990	2,639		2,639	15	2,654
DJ EVANS CITY	489	1.7426	868		868	5	873
DJ SAXONBURG	550	1.9599	976		976	5	981
DJ CHICORA	873	3.1110	1,549		1,549	9	1,558
DJ BUTLER TWP	55	0.1960	98		98	1	99
DJ SLIPPERY ROCK	699	2.4909	1,241		1,241	7	1,248
DJ CRANBERRY	489	1.7426	868		868	5	873
DJ BUTLER CITY	1,905	6.7885	3,381		3,381	19	3,400
LAW LIBRARY	20	0.0713	35		35		35
CLERK COURTS	3,756	13.3846	6,666		6,666	35	6,701



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department PRINTING & MAILING**

Activity - SUPPLIES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CORONER	273	0.9728	485		485	3	488
DISTRICT ATTY	1,494	5.3239	2,652		2,652	15	2,667
PROTHONOTARY	2,289	8.1569	4,063		4,063	23	4,086
REGISTER WILLS	1,981	7.0594	3,516		3,516	20	3,536
PRISON	92	0.3278	163		163	1	164
ADULT PROBATION	1,831	6.5248	3,250		3,250	18	3,268
JUVENILE PROBATION	988	3.5208	1,754		1,754	10	1,764
EMA	83	0.2958	147		147	1	148
VETERANS AFFRS	126	0.4490	224		224	1	225
SubTotal	28,062	100.0000	49,805		49,805	254	50,059
Total	28,062	100.0000	49,805		49,805	254	50,059

Allocation Basis: ACTUAL SUPPLY EXPENSES BY DEPT-GENERAL FUND ONLY

Allocation Source: PRINTING & MAILING



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PRINTING & MAILING**

Receiving Department	Total	POSTAGE EXPENSE	MAILROOM SRVCS	SUPPLIES
FACILITY OPERATIONS	286	87	6	193
INFORMATION SERVICES	241	151	35	55
CONTROLLER	8,633	6,221	1,239	1,173
TREASURER	8,805	6,470	1,568	767
COMMISS & BUDGET	2,509	1,091	176	1,242
SOLICITOR	54	53	1	0
PERSONNEL	4,078	2,729	478	871
PURCHASING	27	0	0	27
MOTOR POOL	60	4	1	55
SHERIFF	12,268	7,838	1,726	2,704
ELECTIONS	23,609	17,765	4,657	1,187
ASSESSMENT	21,967	17,719	2,924	1,324
MAPPING	321	148	2	171
TAX CLAIM	7,858	5,858	1,426	574
PUBLIC DEFENDER	3,562	2,219	292	1,051
RECORDER DEEDS	14,464	9,735	1,214	3,515
PLANNING	1,195	673	140	382
COURTS	15,461	10,065	2,742	2,654
DJ EVANS CITY	873	0	0	873
DJ SAXONBURG	981	0	0	981
DJ CHICORA	1,558	0	0	1,558
DJ BUTLER TWP	15,328	13,965	1,264	99
DJ SLIPPERY ROCK	1,248	0	0	1,248
DJ CRANBERRY	873	0	0	873
DJ BUTLER CITY	27,634	21,719	2,515	3,400
LAW LIBRARY	112	76	1	35
CLERK COURTS	36,453	25,105	4,647	6,701
CORONER	959	383	88	488
DISTRICT ATTY	8,180	4,744	769	2,667
PROTHONOTARY	36,171	26,059	6,026	4,086
REGISTER WILLS	6,864	2,794	534	3,536
PRISON	513	306	43	164
ADULT PROBATION	22,021	16,159	2,594	3,268
JUVENILE PROBATION	2,878	946	168	1,764





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department PRINTING & MAILING**

Receiving Department	Total	POSTAGE EXPENSE	MAILROOM SRVCS	SUPPLIES
EMA	1,621	1,325	148	148
VETERANS AFFRS	1,540	1,116	199	225
SUNNYVIEW HOME	1,678	0	1,678	0
DOMESTIC RELATIONS	8,891	0	8,891	0
CONSERVATION	191	0	191	0
WASTE MGMT	30	0	30	0
RECREATION	319	0	319	0
HAZMAT	84	0	84	0
MH/EI/ID	4	0	4	0
DRUG & ALCOHOL	2	0	2	0
CYS	1,018	0	1,018	0
COMM ACTION & DEVEL	32	0	32	0
CDBG	32	0	32	0
OTHER	8,007	6,258	1,749	0
Direct Billed	0	0	0	0
<b>Total</b>	<b>311,493</b>	<b>209,781</b>	<b>51,653</b>	<b>50,059</b>



**Butler County, Pennsylvania  
Central Telephone  
Nature and Extent of Services**

Butler County's telephone communications systems consist of a central switchboard for incoming calls and special assistance. Costs of operator's salaries and the flat rental costs of telephone equipment in the system are included in this account.

The rental cost of private lines, plus the cost of long distance calls for those departments which have private lines, are directly charged back to departments on a monthly basis, and as such, are not included for allocation purposes.

This cost center is included in order to charge back personal services and overhead to all user departments. These costs are allocated based on the number of extensions accessed by the central switchboard.

Costs associated with long distance were allocated based on the number of extensions by department excluding direct billed departments.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department CENTRAL TELEPHONE**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	162,614			162,614
BUILDING DEPREC	576		576	
EQUIPMENT DEPR/USE	327		327	
PROPERTY INSURANCE	21		21	
LIABILITY INSURANCE	127		127	
FACILITY OPERATIONS	1,094	82	1,176	
CONTROLLER	4,063	263	4,326	
TREASURER	338	21	359	
COMMISS & BUDGET	900	69	969	
PERSONNEL	649	22	671	
SHERIFF		186	186	
Total Allocated Additions:	<u>8,095</u>	<u>643</u>	<u>8,738</u>	<u>8,738</u>
Total To Be Allocated:	<u><u>170,709</u></u>	<u><u>643</u></u>		<u><u>171,352</u></u>



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department CENTRAL TELEPHONE**

	Total	General & Admin	SWITCHBOARD	LONG DISTANCE
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	38,501	0	38,501	0
FRINGE BENEFITS	26,679	0	26,679	0
<b>Other Expense &amp; Cost</b>				
TELEPHONE	97,434	0	0	97,434
<b>Departmental Totals</b>				
Total Expenditures	162,614	0	65,180	97,434
<b>Deductions</b>				
Total Deductions	0	0	0	0
Functional Cost	162,614	0	65,180	97,434
<b>Allocation Step 1</b>				
Inbound- All Others	8,095	0	8,095	0
1st Allocation	170,709	0	73,275	97,434
<b>Allocation Step 2</b>				
Inbound- All Others	643	0	643	0
2nd Allocation	643	0	643	0
<b>Total For 0150 CENTRAL TELEPHONE</b>				
Total Allocated	171,352	0	73,918	97,434



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CENTRAL TELEPHONE**

Activity - SWITCHBOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	1	0.8772	643		643		643
INFORMATION SERVICES	2	1.7544	1,286		1,286		1,286
CONTROLLER	9	7.8947	5,785		5,785		5,785
TREASURER	5	4.3860	3,214		3,214		3,214
COMMISS & BUDGET	6	5.2632	3,857		3,857		3,857
SOLICITOR	1	0.8772	643		643		643
PERSONNEL	1	0.8772	643		643		643
PURCHASING	1	0.8772	643		643		643
PRINTING & MAILING	1	0.8772	643		643		643
MOTOR POOL	1	0.8772	643		643	7	650
SHERIFF	2	1.7544	1,286		1,286	15	1,301
ELECTIONS	2	1.7544	1,286		1,286	15	1,301
ASSESSMENT	1	0.8772	643		643	7	650
MAPPING	1	0.8772	643		643	7	650
TAX CLAIM	1	0.8772	643		643	7	650
PUBLIC DEFENDER	1	0.8772	643		643	7	650
RECORDER DEEDS	1	0.8772	643		643	7	650
PLANNING	1	0.8772	643		643	7	650
CONSTRUCTION	1	0.8772	643		643	7	650
COURTS	14	12.2803	8,990		8,990	112	9,102
LAW LIBRARY	1	0.8772	643		643	7	650
CLERK COURTS	13	11.4035	8,356		8,356	96	8,452
DISTRICT ATTY	1	0.8772	643		643	7	650
PROTHONOTARY	1	0.8772	643		643	7	650
REGISTER WILLS	7	6.1404	4,499		4,499	52	4,551
ADULT PROBATION	4	3.5088	2,571		2,571	30	2,601



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CENTRAL TELEPHONE**

Activity - SWITCHBOARD

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUVENILE PROBATION	1	0.8772	643		643	7	650
VETERANS AFFRS	1	0.8772	643		643	7	650
ALAMEDA PARK	1	0.8772	643		643	7	650
ALAMEDA POOL	1	0.8772	643		643	7	650
GEN FUND GRANT FUND	1	0.8772	643		643	7	650
SUNNYVIEW HOME	6	5.2632	3,857		3,857	44	3,901
LIQUID FUELS	1	0.8772	643		643	7	650
DOMESTIC RELATIONS	1	0.8772	643		643	7	650
CONSERVATION	1	0.8772	643		643	7	650
AREA AGCY AGING	11	9.6491	7,070		7,070	81	7,151
RECREATION	1	0.8772	643		643	7	650
EMERG COMM 9-1-1	1	0.8772	643		643	7	650
MH/EI/ID	1	0.8772	643		643	7	650
DRUG & ALCOHOL	1	0.8772	643		643	7	650
CYS	4	3.5088	2,571		2,571	30	2,601
COMM ACTION & DEVEL	1	0.8772	643		643	7	650
<b>SubTotal</b>	<b>114</b>	<b>100.0000</b>	<b>73,275</b>		<b>73,275</b>	<b>643</b>	<b>73,918</b>
<b>Total</b>	<b>114</b>	<b>100.0000</b>	<b>73,275</b>		<b>73,275</b>	<b>643</b>	<b>73,918</b>

Allocation Basis: EXTENSIONS ACCESSED BY DEPARTMENT

Allocation Source: TELEPHONE DIRECTORY

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CENTRAL TELEPHONE**

Activity - LONG DISTANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	1	1.1905	1,160		1,160		1,160
INFORMATION SERVICES	2	2.3810	2,320		2,320		2,320
CONTROLLER	9	10.7143	10,439		10,439		10,439
TREASURER	5	5.9524	5,800		5,800		5,800
COMMISS & BUDGET	6	7.1429	6,960		6,960		6,960
SOLICITOR	1	1.1905	1,160		1,160		1,160
PERSONNEL	1	1.1905	1,160		1,160		1,160
PURCHASING	1	1.1905	1,160		1,160		1,160
PRINTING & MAILING	1	1.1905	1,160		1,160		1,160
MOTOR POOL	1	1.1905	1,160		1,160		1,160
SHERIFF	2	2.3810	2,320		2,320		2,320
ELECTIONS	2	2.3810	2,320		2,320		2,320
ASSESSMENT	1	1.1905	1,160		1,160		1,160
MAPPING	1	1.1905	1,160		1,160		1,160
TAX CLAIM	1	1.1905	1,160		1,160		1,160
PUBLIC DEFENDER	1	1.1905	1,160		1,160		1,160
RECORDER DEEDS	1	1.1905	1,160		1,160		1,160
PLANNING	1	1.1905	1,160		1,160		1,160
CONSTRUCTION	1	1.1905	1,160		1,160		1,160
COURTS	14	16.6660	16,237		16,237		16,237
LAW LIBRARY	1	1.1905	1,160		1,160		1,160
CLERK COURTS	13	15.4762	15,079		15,079		15,079
DISTRICT ATTY	1	1.1905	1,160		1,160		1,160
PROTHONOTARY	1	1.1905	1,160		1,160		1,160
REGISTER WILLS	7	8.3333	8,119		8,119		8,119
ADULT PROBATION	4	4.7619	4,640		4,640		4,640

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department CENTRAL TELEPHONE**

Activity - LONG DISTANCE

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
JUVENILE PROBATION	1	1.1905	1,160		1,160		1,160
VETERANS AFFRS	1	1.1905	1,160		1,160		1,160
ALAMEDA PARK	1	1.1905	1,160		1,160		1,160
ALAMEDA POOL	1	1.1905	1,160		1,160		1,160
SubTotal	84	100.0000	97,434		97,434		97,434
Total	84	100.0000	97,434		97,434		97,434

Allocation Basis: EXTENSIONS ACCESSED BY DEPARTMENT (EX:DIRECT CHARGED)

Allocation Source: TELEPHONE DIRECTORY





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CENTRAL TELEPHONE**

Receiving Department	Total	SWITCHBOARD	LONG DISTANCE
FACILITY OPERATIONS	1,803	643	1,160
INFORMATION SERVICES	3,606	1,286	2,320
CONTROLLER	16,224	5,785	10,439
TREASURER	9,014	3,214	5,800
COMMISS & BUDGET	10,817	3,857	6,960
SOLICITOR	1,803	643	1,160
PERSONNEL	1,803	643	1,160
PURCHASING	1,803	643	1,160
PRINTING & MAILING	1,803	643	1,160
MOTOR POOL	1,810	650	1,160
SHERIFF	3,621	1,301	2,320
ELECTIONS	3,621	1,301	2,320
ASSESSMENT	1,810	650	1,160
MAPPING	1,810	650	1,160
TAX CLAIM	1,810	650	1,160
PUBLIC DEFENDER	1,810	650	1,160
RECORDER DEEDS	1,810	650	1,160
PLANNING	1,810	650	1,160
CONSTRUCTION	1,810	650	1,160
COURTS	25,339	9,102	16,237
LAW LIBRARY	1,810	650	1,160
CLERK COURTS	23,531	8,452	15,079
DISTRICT ATTY	1,810	650	1,160
PROTHONOTARY	1,810	650	1,160
REGISTER WILLS	12,670	4,551	8,119
ADULT PROBATION	7,241	2,601	4,640
JUVENILE PROBATION	1,810	650	1,160
VETERANS AFFRS	1,810	650	1,160
ALAMEDA PARK	1,810	650	1,160
ALAMEDA POOL	1,810	650	1,160
GEN FUND GRANT FUND	650	650	0
SUNNYVIEW HOME	3,901	3,901	0
LIQUID FUELS	650	650	0
DOMESTIC RELATIONS	650	650	0

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department CENTRAL TELEPHONE**

Receiving Department	Total	SWITCHBOARD	LONG DISTANCE
CONSERVATION	650	650	0
AREA AGCY AGING	7,151	7,151	0
RECREATION	650	650	0
EMERG COMM 9-1-1	650	650	0
MH/EI/ID	650	650	0
DRUG & ALCOHOL	650	650	0
CYS	2,601	2,601	0
COMM ACTION & DEVEL	650	650	0
Direct Billed	0	0	0
<b>Total</b>	<b>171,352</b>	<b>73,918</b>	<b>97,434</b>



**Butler County, Pennsylvania  
Motor Pool  
Nature and Extent of Services**

The Motor Pool, located in Sunnyview Complex Building #9, provides maintenance/repairs and gasoline/oil for County-owned and leased vehicles. Service records are maintained for the cost of parts used by Motor Pool personnel for service.

Operating expenditures and countywide overhead (indirect costs) have been allocated based on the distribution of charges by department. Direct bills have been credited in the plan.

Incoming overhead associated with pool car depreciation expense and automobile insurance premiums have been allocated based on floater car gas distribution (in \$'s) by department.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department MOTOR POOL**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	126,121			126,121
CAPITAL EQUIPMENT	( 3,885)			
Total Deductions:	( 3,885)			( 3,885)
EQUIPMENT DEPR/USE	13,149		13,149	
PROPERTY INSURANCE	135		135	
LIABILITY INSURANCE	1,493	5	1,498	
FACILITY OPERATIONS	5,774		5,774	
INFORMATION SERVICES	1,663	60	1,723	
CONTROLLER	14,887	963	15,850	
TREASURER	1,238	79	1,317	
COMMISS & BUDGET	1,901	157	2,058	
PERSONNEL	1,298	45	1,343	
PURCHASING	217	11	228	
PRINTING & MAILING	60		60	
CENTRAL TELEPHONE	1,803	7	1,810	
MOTOR POOL		1,840	1,840	
Total Allocated Additions:	43,618	3,167	46,785	46,785
Total To Be Allocated:	165,854	3,167		169,021



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department MOTOR POOL**

	Total	General & Admin	SERVICES	POOL CARS
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	77,086	0	77,086	0
FRINGE BENEFITS	39,741	0	39,741	0
<b>Other Expense &amp; Cost</b>				
MATERIALS/SUPPLY	1,903	0	1,903	0
VEHICLE SUPPLIES	847	0	847	0
TRAVEL	2,186	0	2,186	0
EQUIP MAINT/RENTAL	473	0	473	0
*CAPITAL EQUIPMENT	3,885	3,885	0	0
<b>Departmental Totals</b>				
Total Expenditures	126,121	3,885	122,236	0
<b>Deductions</b>				
Total Deductions	( 3,885)	( 3,885)	0	0
Functional Cost	122,236	0	122,236	0
<b>Allocation Step 1</b>				
Inbound- EQUIPMENT DEPR/USE: EQUIPMENT	11,976	0	574	11,402
Inbound- LIABILITY INSURANCE: AUTO POLICY	1,239	0	0	1,239
Inbound- All Others	30,403	0	30,403	0
1st Allocation	165,854	0	153,213	12,641
<b>Allocation Step 2</b>				
Inbound- LIABILITY INSURANCE: AUTO POLICY	4	0	0	4
Inbound- MOTOR POOL: SERVICES	1,734	0	0	1,734
Inbound- All Others	1,429	0	1,429	0
2nd Allocation	3,167	0	1,429	1,738
<b>Total For 0160 MOTOR POOL</b>				
Total Allocated	169,021	0	154,642	14,379



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MOTOR POOL**

Activity - SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION SERVICES	30	0.0487	75	-30	45		45
CONTROLLER	24	0.0389	60	-24	36		36
TREASURER	23	0.0373	57	-23	34		34
COMMISS & BUDGET	154	0.2498	383	-154	229		229
SOLICITOR	22	0.0357	55	-22	33		33
MOTOR POOL	1,168	1.8942	2,902	-1,168	1,734		1,734
SHERIFF	17,493	28.3695	43,465	-17,493	25,972	414	26,386
ASSESSMENT	2,954	4.7907	7,340	-2,954	4,386	70	4,456
PUBLIC DEFENDER	56	0.0908	139	-56	83	1	84
PLANNING	30	0.0487	75	-30	45	1	46
CONSTRUCTION	4,057	6.5795	10,081	-4,057	6,024	96	6,120
COURTS	110	0.1784	273	-110	163	3	166
CORONER	613	0.9941	1,523	-613	910	15	925
DISTRICT ATTY	2,200	3.5679	5,466	-2,200	3,266	52	3,318
AUTO THEFT	426	0.6909	1,059	-426	633	10	643
REGISTER WILLS	127	0.2060	316	-127	189	3	192
PRISON	996	1.6153	2,475	-996	1,479	24	1,503
ADULT PROBATION	10,182	16.5129	25,300	-10,182	15,118	242	15,360
JUVENILE PROBATION	2,280	3.6976	5,665	-2,280	3,385	54	3,439
EMA	77	0.1249	191	-77	114	2	116
VETERANS AFFRS	91	0.1476	226	-91	135	2	137
ALAMEDA PARK	1,220	1.9786	3,031	-1,220	1,811	29	1,840
SUNNYVIEW HOME	620	1.0055	1,541	-620	921	15	936
LIQUID FUELS	439	0.7120	1,091	-439	652	10	662
DOMESTIC RELATIONS	1,180	1.9137	2,932	-1,180	1,752	28	1,780
CONSERVATION	164	0.2660	408	-164	244	4	248



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MOTOR POOL**

Activity - SERVICES

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
AREA AGCY AGING	5,601	9.0835	13,917	-5,601	8,316	133	8,449
WASTE MGMT	7	0.0114	17	-7	10		10
HAZMAT	216	0.3503	537	-216	321	5	326
HEALTH CHOICES	45	0.0730	112	-45	67	1	68
MH/EI/ID	920	1.4920	2,286	-920	1,366	22	1,388
DRUG & ALCOHOL	498	0.8076	1,237	-498	739	12	751
HUM SVCS BLK GRT	46	0.0746	114	-46	68	1	69
CYS	2,706	4.3885	6,724	-2,706	4,018	64	4,082
COMM ACTION & DEVEL	77	0.1249	191	-77	114	2	116
CDBG	39	0.0632	97	-39	58	1	59
B.A.R.T.	4,770	7.7358	11,852	-4,770	7,082	113	7,195
SubTotal	61,661	100.0000	153,213	-61,661	91,552	1,429	92,981
Direct Billed				61,661	61,661		61,661
Total	61,661	100.0000	153,213		153,213	1,429	154,642

Allocation Basis: DISTRIBUTION OF CHARGES BY DEPARTMENT  
 Allocation Source: MOTOR POOL AND CONTROLLER

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MOTOR POOL**

Activity - POOL CARS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
INFORMATION SERVICES	192	2.2997	291		291		291
CONTROLLER	60	0.7186	91		91		91
TREASURER	200	2.3955	303		303		303
COMMISS & BUDGET	473	5.6653	716		716		716
SOLICITOR	141	1.6888	213		213		213
PERSONNEL	42	0.5031	64		64		64
PRINTING & MAILING	750	8.9831	1,136		1,136		1,136
MOTOR POOL	70	0.8384	106		106		106
SHERIFF	409	4.8988	619		619	111	730
ELECTIONS	186	2.2278	282		282	50	332
ASSESSMENT	219	2.6231	332		332	59	391
TAX CLAIM	95	1.1379	144		144	26	170
PUBLIC DEFENDER	326	3.9047	494		494	88	582
PLANNING	516	6.1804	781		781	140	921
CONSTRUCTION	7	0.0838	11		11	2	13
COURTS	354	4.2400	536		536	96	632
CLERK COURTS	19	0.2276	29		29	5	34
CORONER	8	0.0958	12		12	2	14
DISTRICT ATTY	269	3.2219	407		407	73	480
REGISTER WILLS	445	5.3300	674		674	120	794
PRISON	986	11.8099	1,491		1,491	267	1,758
ADULT PROBATION	319	3.8208	483		483	86	569
JUVENILE PROBATION	911	10.9115	1,379		1,379	247	1,626
VETERANS AFFRS	307	3.6771	465		465	83	548
SUNNYVIEW HOME	156	1.8685	236		236	42	278
LIQUID FUELS	23	0.2755	35		35	6	41





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department MOTOR POOL**

Activity - POOL CARS

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
CONSERVATION	17	0.2036	26		26	5	31
CYS	549	6.5756	831		831	149	980
COMM ACTION & DEVEL	200	2.3955	303		303	54	357
CDBG	100	1.1977	151		151	27	178
SubTotal	8,349	100.0000	12,641		12,641	1,738	14,379
Total	8,349	100.0000	12,641		12,641	1,738	14,379

Allocation Basis: FLOATER CAR GAS DISTRIBUTION (\$'s) BY DEPARTMENT

Allocation Source: MOTOR POOL AND CONTROLLER

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department MOTOR POOL**

Receiving Department	Total	SERVICES	POOL CARS
INFORMATION SERVICES	336	45	291
CONTROLLER	127	36	91
TREASURER	337	34	303
COMMISS & BUDGET	945	229	716
SOLICITOR	246	33	213
PERSONNEL	64	0	64
PRINTING & MAILING	1,136	0	1,136
MOTOR POOL	1,840	1,734	106
SHERIFF	27,116	26,386	730
ELECTIONS	332	0	332
ASSESSMENT	4,847	4,456	391
TAX CLAIM	170	0	170
PUBLIC DEFENDER	666	84	582
PLANNING	967	46	921
CONSTRUCTION	6,133	6,120	13
COURTS	798	166	632
CLERK COURTS	34	0	34
CORONER	939	925	14
DISTRICT ATTY	3,798	3,318	480
AUTO THEFT	643	643	0
REGISTER WILLS	986	192	794
PRISON	3,261	1,503	1,758
ADULT PROBATION	15,929	15,360	569
JUVENILE PROBATION	5,065	3,439	1,626
EMA	116	116	0
VETERANS AFFRS	685	137	548
ALAMEDA PARK	1,840	1,840	0
SUNNYVIEW HOME	1,214	936	278
LIQUID FUELS	703	662	41
DOMESTIC RELATIONS	1,780	1,780	0
CONSERVATION	279	248	31
AREA AGCY AGING	8,449	8,449	0
WASTE MGMT	10	10	0
HAZMAT	326	326	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department MOTOR POOL**

Receiving Department	Total	SERVICES	POOL CARS
HEALTH CHOICES	68	68	0
MH/EI/ID	1,388	1,388	0
DRUG & ALCOHOL	751	751	0
HUM SVCS BLK GRT	69	69	0
CYS	5,062	4,082	980
COMM ACTION & DEVEL	473	116	357
CDBG	237	59	178
B.A.R.T.	7,195	7,195	0
Direct Billed	61,661	61,661	0
<b>Total</b>	<b>169,021</b>	<b>154,642</b>	<b>14,379</b>



**Butler County, Pennsylvania  
Sheriff's Department  
Nature and Extent of Services**

The Sheriff assigns deputies located in the Government Center lobby in order to provide security services. Costs associated with the building security function have been allocated based on the total net usable square feet occupied by department in both the Government Center and Courthouse.

The remaining responsibilities of the Sheriff's department are considered general government in nature and are not allocated in the cost plan.

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .2 - Costs To Be Allocated**  
**For Department SHERIFF**

	1st Allocation	2nd Allocation	Sub-Total	Total
Expenditures Per Financial Statement:	2,164,296			2,164,296
BUILDING DEPREC	15,788		15,788	
EQUIPMENT DEPR/USE	37,187		37,187	
PROPERTY INSURANCE	1,185	5	1,190	
LIABILITY INSURANCE	17,386	55	17,441	
EMPLOYEE BENEFITS	3,589	9	3,598	
FACILITY OPERATIONS	36,743	3,195	39,938	
INFORMATION SERVICES	28,107	1,171	29,278	
CONTROLLER	12,810	831	13,641	
TREASURER	1,041	66	1,107	
COMMISS & BUDGET	6,578	547	7,125	
SOLICITOR	2,194	77	2,271	
PERSONNEL	18,994	646	19,640	
PURCHASING	2,229	116	2,345	
PRINTING & MAILING	12,080	188	12,268	
CENTRAL TELEPHONE	3,606	15	3,621	
MOTOR POOL	26,591	525	27,116	
SHERIFF		7,315	7,315	
Total Allocated Additions:	226,108	14,761	240,869	240,869
ADD:01-012 SECURITY	400			
Total Departmental Cost Adjustments:	400			400
Total To Be Allocated:	2,390,804	14,761		2,405,565



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SHERIFF**

	Total	General & Admin	BLDG SECURITY	OTHER SHERIFF
<b>Wages &amp; Benefits</b>				
SALARIES & WAGES	1,367,909	293,143	88,777	985,989
FRINGE BENEFITS	660,697	141,587	42,879	476,231
<b>Other Expense &amp; Cost</b>				
CONTRACTED SVCS	9,299	1,993	604	6,702
TELEPHONE	2,708	2,708	0	0
MATERIALS & SUPPLY	17,635	3,779	1,145	12,711
DARE SUPPLIES	3,057	0	0	3,057
TRAINING	8,320	1,783	540	5,997
PRISONER TRANSPORT	20,663	0	0	20,663
VEHICLE OPERATION	20,240	0	0	20,240
FUEL COSTS	42,487	0	0	42,487
EQUIP MAINT/RENTAL	2,523	541	164	1,818
ASSOC DUES	910	195	59	656
DONATION EXPENSE	7,848	0	0	7,848
<b>Departmental Totals</b>				
Total Expenditures	2,164,296	445,729	134,168	1,584,399
<b>Deductions</b>				
Total Deductions	0	0	0	0
<b>Cost Adjustments</b>				
ADD:01-012 SECURITY	400	0	400	0
<b>Functional Cost</b>				
Functional Cost	2,164,696	445,729	134,568	1,584,399
<b>Allocation Step 1</b>				
Inbound- LIABILITY INSURANCE: AUTO POLICY	4,336	0	0	4,336
Inbound- SOLICITOR - All Unspecified Activities	2,194	0	0	2,194
Inbound- PRINTING & MAILING - All Unspecified Activities	12,080	0	0	12,080
Inbound- MOTOR POOL - All Unspecified Activities	26,591	0	0	26,591
Inbound- All Others	180,907	0	14,943	165,964
Reallocate Admin Costs		( 445,729)	36,818	408,911
Unallocated Costs	( 2,204,475)	0	0	( 2,204,475)
1st Allocation	186,329	0	186,329	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .3 - Costs Allocated By Activity**  
**For Department SHERIFF**

	Total	General & Admin	BLDG SECURITY	OTHER SHERIFF
<b>Allocation Step 2</b>				
Inbound- LIABILITY INSURANCE: AUTO POLICY	13	0	0	13
Inbound- SOLICITOR - All Unspecified Activities	77	0	0	77
Inbound- PRINTING & MAILING - All Unspecified Activities	188	0	0	188
Inbound- MOTOR POOL - All Unspecified Activities	525	0	0	525
Inbound- All Others	13,958	0	1,153	12,805
Unallocated Costs	( 13,608)	0	0	( 13,608)
2nd Allocation	1,153	0	1,153	0
<b>Total For 0170 SHERIFF</b>				
Total Allocated	187,482	0	187,482	0



**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SHERIFF**

Activity - BLDG SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
FACILITY OPERATIONS	2,712	2.3989	4,470		4,470		4,470
INFORMATION SERVICES	2,326	2.0574	3,834		3,834		3,834
CONTROLLER	2,230	1.9725	3,675		3,675		3,675
TREASURER	2,226	1.9690	3,669		3,669		3,669
COMMISS & BUDGET	4,555	4.0291	7,507		7,507		7,507
SOLICITOR	391	0.3459	644		644		644
PERSONNEL	1,463	1.2941	2,411		2,411		2,411
PURCHASING	470	0.4157	775		775		775
PRINTING & MAILING	744	0.6581	1,226		1,226		1,226
CENTRAL TELEPHONE	113	0.1000	186		186		186
SHERIFF	4,438	3.9256	7,315		7,315		7,315
ELECTIONS	2,443	2.1609	4,026		4,026	31	4,057
ASSESSMENT	4,140	3.6620	6,823		6,823	52	6,875
MAPPING	876	0.7749	1,444		1,444	11	1,455
TAX CLAIM	660	0.5838	1,088		1,088	8	1,096
PUBLIC DEFENDER	1,610	1.4241	2,654		2,654	20	2,674
RECORDER DEEDS	5,750	5.0861	9,477		9,477	73	9,550
PLANNING	1,486	1.3144	2,449		2,449	19	2,468
SAFETY	266	0.2353	438		438	3	441
COURTS	29,824	26.3803	49,155		49,155	377	49,532
LAW LIBRARY	3,615	3.1976	5,958		5,958	46	6,004
CLERK COURTS	2,776	2.4555	4,575		4,575	35	4,610
DISTRICT ATTY	4,039	3.5727	6,657		6,657	51	6,708
PROTHONOTARY	3,645	3.2242	6,008		6,008	46	6,054
REGISTER WILLS	1,245	1.1013	2,052		2,052	16	2,068
JUVENILE PROBATION	4,551	4.0255	7,501		7,501	57	7,558





**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .4 - Detail Activity Allocations**  
**For Department SHERIFF**

Activity - BLDG SECURITY

Receiving Department	Allocation Units	Allocation Percentage	Gross Allocation	Direct Billed	Allocation Step1	Allocation Step2	Total Allocation
VETERANS AFFRS	747	0.6608	1,231		1,231	9	1,240
LIQUID FUELS	235	0.2079	387		387	3	390
DRS MLR-GVT CTR	5,967	5.2781	9,835		9,835	75	9,910
WASTE MGMT	140	0.1238	231		231	2	233
MH/EI/ID MLR-GC	4,048	3.5806	6,672		6,672	51	6,723
MH/EI/ID MLR-CH	60	0.0531	99		99	1	100
D&A MLR-GVT CTR	559	0.4945	921		921	7	928
CYS MLR-GVT CTR	6,563	5.8052	10,817		10,817	83	10,900
CYS MLR-CRT HSE	1,224	1.0827	2,017		2,017	15	2,032
COMM ACTN MLR-GVT CTR	465	0.4113	766		766	6	772
OTHER	4,451	3.9371	7,336		7,336	56	7,392
SubTotal	113,053	100.0000	186,329		186,329	1,153	187,482
Total	113,053	100.0000	186,329		186,329	1,153	187,482

Allocation Basis: COMBINED NET USABLE SQUARE FEET-GOVT CENTER & COURTHOUSE

Allocation Source: FACILITIES OPERATIONS

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department SHERIFF**

Receiving Department	Total	BLDG SECURITY
FACILITY OPERATIONS	4,470	4,470
INFORMATION SERVICES	3,834	3,834
CONTROLLER	3,675	3,675
TREASURER	3,669	3,669
COMMISS & BUDGET	7,507	7,507
SOLICITOR	644	644
PERSONNEL	2,411	2,411
PURCHASING	775	775
PRINTING & MAILING	1,226	1,226
CENTRAL TELEPHONE	186	186
SHERIFF	7,315	7,315
ELECTIONS	4,057	4,057
ASSESSMENT	6,875	6,875
MAPPING	1,455	1,455
TAX CLAIM	1,096	1,096
PUBLIC DEFENDER	2,674	2,674
RECORDER DEEDS	9,550	9,550
PLANNING	2,468	2,468
SAFETY	441	441
COURTS	49,532	49,532
LAW LIBRARY	6,004	6,004
CLERK COURTS	4,610	4,610
DISTRICT ATTY	6,708	6,708
PROTHONOTARY	6,054	6,054
REGISTER WILLS	2,068	2,068
JUVENILE PROBATION	7,558	7,558
VETERANS AFFRS	1,240	1,240
LIQUID FUELS	390	390
DRS MLR-GVT CTR	9,910	9,910
WASTE MGMT	233	233
MH/EI/ID MLR-GC	6,723	6,723
MH/EI/ID MLR-CH	100	100
D&A MLR-GVT CTR	928	928
CYS MLR-GVT CTR	10,900	10,900

**Butler County, Pennsylvania**  
**2013 Central Services Cost Allocation Plan**  
**Schedule .5 - Allocation Summary**  
**For Department SHERIFF**

Receiving Department	Total	BLDG SECURITY
CYS MLR-CRT HSE	2,032	2,032
COMM ACTN MLR-GVT CTR	772	772
OTHER	7,392	7,392
Direct Billed	0	0
<b>Total</b>	<b>187,482</b>	<b>187,482</b>

