



COUNTY OF BUTLER, PENNSYLVANIA
Office of the County Controller

**Statement of Revenues, Expenditures, and
Changes in Fund Balance –
Budget and Actual**

Year Ended December 31, 2013 with
Independent Auditor's Reports

A handwritten signature in blue ink that reads "Benjamin Holland". The signature is written in a cursive style with a blue ink color.

**Benjamin Holland
COUNTY CONTROLLER**

COUNTY OF BUTLER, PENNSYLVANIA

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

YEAR ENDED DECEMBER 31, 2013

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Independent Auditor's Report

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

We have audited the financial statements of the County of Butler, Pennsylvania (County), as of and for the year ended December 31, 2013, and have issued our report thereon dated June 26, 2014, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Statement of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual (Statement) is presented for purposes of additional analysis and is not a required part of the financial statements. The Statement is the responsibility of management and is derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Statement is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of the Board of County Commissioners, County Controller and management of the County, and is not intended to be, and should not be, used by anyone other than these specified parties.

Maher Duessel

Pittsburgh, Pennsylvania
September 2, 2014

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Revenues:						
<hr/>						
Marcellus Shale						
<hr/>						
Transfer from Marcellus Shale	01013592 09037	\$ 900,000	\$ 900,000	\$ 900,000	\$ -	\$ -
Subtotal		900,000	900,000	900,000	-	-
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Election Bureau						
<hr/>						
Election Bureau	01020441 04000	-	-	1,956	1,956	1,956
Subtotal		-	-	1,956	1,956	1,956
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Assessment						
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Assessment	01060441 04001	10,000	10,000	13,336	3,336	3,336
Act 1 Homestead	01065441 04001	9,000	9,000	5,065	(3,935)	(3,935)
Subtotal		19,000	19,000	18,401	(599)	(599)
<hr/>						
Mapping						
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Maps/Mapping	01070441 04002	28,000	28,000	12,161	(15,839)	(15,839)
Subtotal		28,000	28,000	12,161	(15,839)	(15,839)
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Tax Collectors						
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Current Real Estate Taxes	01080411 03000	33,541,909	33,541,909	33,789,183	247,274	247,274
Current Real Estate Taxes - Debt Service	01080411 03002	6,496,000	6,496,000	6,435,237	(60,763)	(60,763)
Subtotal		40,037,909	40,037,909	40,224,420	186,511	186,511
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Payment in Lieu of Taxes						
<hr/>						
Public Utility Act	01081432 01004	55,000	55,000	51,548	(3,452)	(3,452)
In lieu of taxes	01081432 01005	110,000	110,000	183,686	73,686	73,686
State game lands	01081432 01006	12,356	12,356	12,356	-	-
State equalization	01081432 01007	500	500	1,256	756	756
Subtotal		177,856	177,856	248,846	70,990	70,990

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Hotel Tax</u>						
Transfer from Hotel Tax	01082592 09002	20,000	20,000	27,628	7,628	7,628
Subtotal		20,000	20,000	27,628	7,628	7,628
<u>Tax Claim</u>						
Tax Claim Bureau	01100441 04004	38,000	38,000	40,700	2,700	2,700
Transfer from Tax Claim	01100592 09003	2,300,000	2,300,000	2,121,924	(178,076)	(178,076)
Subtotal		2,338,000	2,338,000	2,162,624	(175,376)	(175,376)
<u>Treasurer</u>						
Bingo Licenses	01110420 04009	3,700	3,700	4,170	470	470
Small Games of Chance	01110420 04011	15,900	15,900	14,990	(910)	(910)
Bureau of Dog Law Enforcement	01110432 01008	14,000	14,000	8,862	(5,138)	(5,138)
Treasurer Commissions	01110441 04008	44,600	44,600	49,018	4,418	4,418
Treasurer	01110441 04010	100	100	35	(65)	(65)
NSF Fee	01110441 04012	600	600	595	(5)	(5)
License Admin Collected	01110441 04056	23,000	23,000	15,238	(7,762)	(7,762)
Tax Certification	01110441 04169	1,300	1,300	2,135	835	835
Over Less	01110441 04171	-	-	3	3	3
Subtotal		103,200	103,200	95,046	(8,154)	(8,154)
<u>Public Defender</u>						
Parole Hearing Fees	01140441 04187	-	-	200	200	200
Subtotal		-	-	200	200	200

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Revenues: (Continued)						
Recorder of Deeds						
Fees	01150441 04013	575,000	575,000	730,023	155,023	155,023
Commissions	01150441 04014	175,000	175,000	249,203	74,203	74,203
Copies	01150441 04015	100,000	100,000	105,089	5,089	5,089
UCC Fees	01150441 04018	14,400	14,400	21,185	6,785	6,785
Coin Fees	01150441 04181	600	600	2,636	2,036	2,036
Interest	01150461 06000	100	100	-	(100)	(100)
Transfer from Affordable Housing	01151592 09017	-	-	6,486	6,486	6,486
Subtotal		865,100	865,100	1,114,622	249,522	249,522
Personnel						
Miscellaneous revenue	01160441 05000	-	-	280	280	280
Transfer from Worker's Compensation	01160592 09004	402,000	402,000	52,054	(349,946)	(349,946)
Subtotal		402,000	402,000	52,334	(349,666)	(349,666)
Information Technology						
Information Technology	01180441 04020	45,000	45,000	51,226	6,226	6,226
Subtotal		45,000	45,000	51,226	6,226	6,226
Planning						
SW PA Corp - PennDOT Grant	01190432 01011	17,252	17,252	17,252	-	-
Planning Maps/Sub Land Ordinance	01190441 04021	1,000	1,000	-	(1,000)	(1,000)
Training Program Fees	01190441 04023	2,000	2,000	-	(2,000)	(2,000)
Subdivision Land Development	01190441 04024	35,000	35,000	30,090	(4,910)	(4,910)
Subtotal		55,252	55,252	47,342	(7,910)	(7,910)
Solid Waste						
Transfer from Waste Management	01200592 09006	133,165	133,165	152,077	18,912	18,912
Subtotal		133,165	133,165	152,077	18,912	18,912
Grants Management						
Grant Management Reimbursement	01210594 07003	194,000	194,000	191,909	(2,091)	(2,091)
Subtotal		194,000	194,000	191,909	(2,091)	(2,091)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Revenues: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Mailroom						
Printing and Mailing	01240441 04033	75,000	75,000	63,393	(11,607)	(11,607)
Subtotal		75,000	75,000	63,393	(11,607)	(11,607)
Court Administration						
Court Reimbursement	01270432 01020	370,000	370,000	413,104	43,104	43,104
Jury Reimbursement	01278432 01021	500	500	966	466	466
Act 24 Guardianship	01270432 01022	-	-	11,511	11,511	11,511
Credit Counseling Fee - Sheriff	01270442 04184	6,000	6,000	6,975	975	975
Transfer from Unconventional Gas Well Usage	01270592 09037	-	25,000	-	-	(25,000)
Subtotal		376,500	401,500	432,556	56,056	31,056
Custody Conciliator						
Custody Hearing Fees	01271442 04037	50,000	50,000	52,163	2,163	2,163
Non TITLE IV D Refunds	01271594 07005	2,000	2,000	-	(2,000)	(2,000)
Subtotal		52,000	52,000	52,163	163	163
Access and Visitation Grant						
DPW - Access and Visit Grant	01274432 93597	50,000	50,000	54,169	4,169	4,169
Subtotal		50,000	50,000	54,169	4,169	4,169
Evans City District Judge						
Evans City D.J.	01280442 04043	110,000	110,000	97,134	(12,866)	(12,866)
Subtotal		110,000	110,000	97,134	(12,866)	(12,866)
Cranberry District Judge						
Cranberry D.J.	01285442 04044	75,000	75,000	84,178	9,178	9,178
Subtotal		75,000	75,000	84,178	9,178	9,178

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

			<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Original Budget</u>	<u>Variance with Final Budget</u>
			<u>Original</u>	<u>Final</u>			
<u>Revenues: (Continued)</u>							
<u>Saxonburg District Judge</u>							
Saxonburg D.J.	01290442	04045	75,000	75,000	68,325	(6,675)	(6,675)
Subtotal			75,000	75,000	68,325	(6,675)	(6,675)
<u>Chicora District Judge</u>							
Chicora D.J.	0130042	04046	65,000	65,000	76,019	11,019	11,019
Subtotal			65,000	65,000	76,019	11,019	11,019
<u>Butler Township District Judge</u>							
Butler Township D.J.	01310442	04047	90,000	90,000	84,707	(5,293)	(5,293)
Subtotal			90,000	90,000	84,707	(5,293)	(5,293)
<u>Butler City District Judge</u>							
Butler City D.J.	01315442	04048	115,000	115,000	123,265	8,265	8,265
Subtotal			115,000	115,000	123,265	8,265	8,265
<u>Slippery Rock District Judge</u>							
Slippery Rock D.J.	01320442	04049	110,000	110,000	95,899	(14,101)	(14,101)
Subtotal			110,000	110,000	95,899	(14,101)	(14,101)
<u>Law Library</u>							
Law Library	01330442	04051	300	300	485	185	185
Subtotal			300	300	485	185	185
<u>Clerk of Courts</u>							
Over Less	01340442	04171	25	25	212	187	187
DUI Fines	01340450	04055	93,000	93,000	88,321	(4,679)	(4,679)
Fines and Forfeits	01340450	04057	830,000	830,000	762,189	(67,811)	(67,811)
Community Service Fees	01340450	04060	7,950	7,950	7,246	(704)	(704)
Interest	01340461	06000	600	600	551	(49)	(49)
Administration Collection	01340442	04056	-	-	8,616	8,616	8,616
Electronic Monitoring Admin	01340442	04059	-	-	577	577	577

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Clerk of Courts (Continued)</u>						
Substance Abuse Education Fines - Act 198	01341450 04061	67,000	67,000	61,776	(5,224)	(5,224)
Subtotal		998,575	998,575	929,488	(69,087)	(69,087)
<u>Coroner</u>						
Department of Health - Vital Stat1	01350432 01208	20,000	20,000	455	(19,545)	(19,545)
Coroner Fees	01350442 04062	6,000	6,000	10,360	4,360	4,360
Subtotal		26,000	26,000	10,815	(15,185)	(15,185)
<u>District Attorney</u>						
Reimbursement - Act 57	01360432 01200	75,000	75,000	140,893	65,893	65,893
Fees	01360442 04063	50	50	5	(45)	(45)
Bad Check Program	01360442 04156	1,000	1,000	-	(1,000)	(1,000)
Investigative Fund Reimbursement	01360442 07007	1,500	1,500	1,686	186	186
Forfeited Property	01360452 07006	67,500	67,500	34,744	(32,756)	(32,756)
Subtotal		145,050	145,050	177,328	32,278	32,278
<u>DUI Checkpoint</u>						
DUI Sobriety Checkpoint	01364432 20601	53,550	53,550	32,269	(21,281)	(21,281)
Subtotal		53,550	53,550	32,269	(21,281)	(21,281)
<u>Auto Theft Grant</u>						
Auto Theft Grant - PA State Police	01367432 01029	102,728	102,728	97,096	(5,632)	(5,632)
Subtotal		102,728	102,728	97,096	(5,632)	(5,632)
<u>Stop Grant</u>						
VOICE - STOP Grant	01368432 16588	-	-	70,168	70,168	70,168
Subtotal		-	-	70,168	70,168	70,168

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Prothonotary</u>						
Commissions	01370442 04065	5,000	5,000	8,041	3,041	3,041
Fees	01370442 04066	435,000	435,000	430,481	(4,519)	(4,519)
Interest	01370461 06000	200	200	-	(200)	(200)
Subtotal		440,200	440,200	438,522	(1,678)	(1,678)
<u>Register of Wills</u>						
Commissions	01380442 04069	60,000	60,000	81,021	21,021	21,021
Fees	01380442 04071	200,000	200,000	340,882	140,882	140,882
Orphan's Court Fees	01380442 04075	70,000	70,000	78,698	8,698	8,698
Counseling Fees (Act 34)	01380442 04076	-	-	450	450	450
Subtotal		330,000	330,000	501,051	171,051	171,051
<u>Sheriff</u>						
Fees	01390442 04077	400,000	400,000	448,335	48,335	48,335
Transport Reimbursements	01390442 07008	10,000	10,000	15,821	5,821	5,821
Federal Transports	01390442 07035	3,000	3,000	3,668	668	668
Interest	01390461 06000	1,000	1,000	839	(161)	(161)
Donations	01390467 07002	2,000	11,500	7,848	5,848	(3,652)
Training Refunds	01390594 07009	5,000	5,000	14,908	9,908	9,908
Subtotal		421,000	430,500	491,419	70,419	60,919

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Prison</u>						
Work Release	01402444 04078	30,000	30,000	29,628	(372)	(372)
Housing	01402444 04079	1,300,000	1,348,675	2,001,496	701,496	652,821
Medical Visits	01402444 04080	5,000	5,000	8,391	3,391	3,391
Social Security	01402444 04167	10,000	10,000	24,200	14,200	14,200
Booking Fee	01402444 04182	21,000	21,000	32,577	11,577	11,577
Misconduct Hearings	01402444 04185	-	-	607	607	607
Subtotal		1,366,000	1,414,675	2,096,899	730,899	682,224
<u>Adult Probation</u>						
Act 35 Supervision Grant	01410432 01032	128,000	128,000	136,595	8,595	8,595
Grant-In-Aid	01410432 01033	120,000	120,000	126,077	6,077	6,077
Electronic Monitor Fees	01410444 04082	547,500	547,500	380,557	(166,943)	(166,943)
Scram Fees	01410444 04158	85,000	85,000	58,205	(26,795)	(26,795)
Act 35 Operating Fees	01410450 04081	70,000	70,000	70,000	-	-
CCAP - UCM Web Portal	01410432 01247	-	-	97	97	97
Transfer from Unconventional Gas Well Usage	01410592 09037	-	25,000	25,000	25,000	-
Subtotal		950,500	975,500	796,531	(153,969)	(178,969)
<u>Drug Screening</u>						
Drug Screening	01412444 04084	4,000	4,000	1,183	(2,817)	(2,817)
Subtotal		4,000	4,000	1,183	(2,817)	(2,817)
<u>Adult Probation - Tier Garage</u>						
Act 35 Fee	01415450 04081	97,000	97,000	97,000	-	-
Subtotal		97,000	97,000	97,000	-	-

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Juvenile Probation</u>						
J.C.J.C - Grant	01420432 01035	240,000	240,000	247,899	7,899	7,899
J.C.J.C Training	01420432 01036	8,000	8,000	6,760	(1,240)	(1,240)
Title IV-E	01420432 93658	-	-	8,211	8,211	8,211
Subtotal		248,000	248,000	262,870	14,870	14,870
<u>Pennfree State Revenue</u>						
J.C.J.C. Statewide Drug Testing	01422432 01037	1,100	1,100	1,100	-	-
Subtotal		1,100	1,100	1,100	-	-
<u>Emergency Management Agency</u>						
Emergency Management	01440432 97042	75,000	75,000	63,129	(11,871)	(11,871)
Subtotal		75,000	75,000	63,129	(11,871)	(11,871)
<u>Homeland Security</u>						
PEMA - Grant	01441432 01041	9,000	9,000	-	(9,000)	(9,000)
Allegheny County Homeland Security	01441432 97067	23,500	23,500	43,649	20,149	20,149
Subtotal		32,500	32,500	43,649	11,149	11,149
<u>Radiation Emergency</u>						
Radiation Emergency	01449432 01045	8,000	8,000	6,703	(1,297)	(1,297)
Subtotal		8,000	8,000	6,703	(1,297)	(1,297)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Alameda Park/Pool</u>						
Shelter Reservations	01510447 04096	32,000	32,000	35,705	3,705	3,705
Concessions	01520447 04097	28,500	28,500	20,717	(7,783)	(7,783)
Locker Income	01520447 04098	100	100	6,193	6,093	6,093
Swim Team	01520447 04099	3,500	3,500	4,227	727	727
Pool Admissions	01520447 04100	85,000	85,000	59,849	(25,151)	(25,151)
Swim Lessons	01520447 04101	20,000	20,000	14,969	(5,031)	(5,031)
Pool Passes	01520447 04102	25,000	25,000	22,984	(2,016)	(2,016)
Pool Programs	01520447 04166	6,500	6,500	6,115	(385)	(385)
Pool Miscellaneous	01520447 05000	500	500	544	44	44
Pool Overage/Shortage	01520447 05003	-	-	16	16	16
Subtotal		201,100	201,100	171,319	(29,781)	(29,781)
<u>Interest</u>						
Interest Time Account	01610461 06000	50,000	50,000	28,935	(21,065)	(21,065)
Subtotal		50,000	50,000	28,935	(21,065)	(21,065)
<u>Miscellaneous</u>						
Land Use Allowance	01640462 04118	1,440	1,440	1,395	(45)	(45)
Building and Equipment Use Allowance	01640462 04119	405,000	405,000	399,188	(5,812)	(5,812)
Marcellus Shale Lease	01640462 04178	115,000	115,000	115,992	992	992
Miscellaneous Revenue	01640469 05000	5,000	5,000	9,953	4,953	4,953
Restitution - Juvenile Probation	01640594 07016	2,000	2,000	-	(2,000)	(2,000)
Cost Allocation Plan	01640594 07017	925,000	925,000	952,385	27,385	27,385
Miscellaneous Receipts	01640594 07028	5,000	5,000	5,259	259	259
Marcellus Shale Royalties	01640462 04188	-	-	225,280	225,280	225,280
Subtotal		1,458,440	1,458,440	1,709,452	251,012	251,012

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Revenues: (Continued)</u>						
<u>Food Program</u>						
Restitution	01806594 07001	300	300	432	132	132
Subtotal		300	300	432	132	132
<u>Drug & Alcohol Administrative</u>						
D & A DUI Match	01880446 04133	100,000	100,000	88,321	(11,679)	(11,679)
Subtotal		100,000	100,000	88,321	(11,679)	(11,679)
<u>Prior Year</u>						
Prior Year Fund Balance Carryover	01000400 00000	5,939,553	5,939,553	5,766,338	(173,215)	(173,215)
Grand Total General Fund Revenues		\$ 59,560,878	\$ 59,669,053	\$ 60,415,102	\$ 854,224	\$ 746,049

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

	Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
	Original	Final			
<u>Reconciliation to General Fund Reported in the Comprehensive Annual Financial Report (CAFR) which includes: Operating Reserve, Workers Compensation, Tax Claim, and Agricultural Easements:</u>					
Grand Total General Fund Revenues:	\$ 59,560,878	\$ 59,669,053	\$ 60,415,102	\$ 854,224	\$ 746,049
Operating Reserve	4,700	4,700	2,444	(2,256)	(2,256)
Workers Compensation	42,000	42,000	(19,564)	(61,564)	(61,564)
Tax Claim	2,521,000	2,521,000	2,121,923	(399,077)	(399,077)
Agricultural Conservation	200,000	200,000	180,625	(19,375)	(19,375)
Less: Prior Year Fund Balance Carryover					
General Fund	5,939,553	5,939,553	5,766,338	(173,215)	(173,215)
Less: Elimination of Interfund Transfers					
Workers Compensation	402,000	402,000	52,054	(349,946)	(349,946)
Tax Claim	2,300,000	2,300,000	2,121,924	(178,076)	(178,076)
Agricultural Conservation	150,000	150,000	150,000	-	-
Grand Total As Reported in the CAFR	\$ 53,537,025	\$ 53,645,200	\$ 54,610,214	\$ 1,073,189	\$ 965,014

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenses:</u>						
<u>Commissioners</u>						
Salaries - Commissioners	010106 0100	\$ 256,852	\$ 256,852	\$ 252,028	\$ (4,824)	\$ (4,824)
Staff Salaries	010106 0300	323,549	323,549	270,334	(53,215)	(53,215)
Social Security	010106 0802	44,290	44,290	39,542	(4,748)	(4,748)
Retirement	010106 0804	115,788	115,788	86,802	(28,986)	(28,986)
Medical/Prescription/Dental	010106 0807	91,255	91,255	86,097	(5,158)	(5,158)
Vision/Life Insurance	010106 0809	1,142	1,142	1,145	3	3
Contracted Consulting Services	010107 1000	11,800	17,500	17,500	5,700	-
Telephone	010107 2400	100	100	-	(100)	(100)
Advertising	010107 2700	4,208	4,208	1,370	(2,838)	(2,838)
Materials and Supplies	010107 3000	7,500	7,300	5,770	(1,730)	(1,530)
Travel and Training	010107 4100	17,000	17,000	8,546	(8,454)	(8,454)
Equipment Maintenance and Rental	010107 4500	1,500	1,700	1,458	(42)	(242)
Bonds	010107 6000	743	743	-	(743)	(743)
Association Dues	010107 6100	17,000	18,200	18,073	1,073	(127)
Other Expenditures	010107 8004	7,500	5,500	3,154	(4,346)	(2,346)
Subtotal		900,227	905,127	791,819	(108,408)	(113,308)
<u>Security</u>						
Material and Supplies	010127 3000	2,000	2,000	-	(2,000)	(2,000)
Equipment Maintenance and Rental	010127 4500	2,000	2,000	-	(2,000)	(2,000)
Other Expense	010127 8004	1,000	1,000	400	(600)	(600)
Subtotal		5,000	5,000	400	(4,600)	(4,600)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Election Bureau</u>						
Salary - Election Bureau Director	010206 0100	49,775	49,775	49,691	(84)	(84)
Staff Salaries	010206 0300	116,225	113,725	94,487	(21,738)	(19,238)
Social Security	010206 0802	12,699	12,699	11,006	(1,693)	(1,693)
Retirement	010206 0804	33,200	33,200	29,520	(3,680)	(3,680)
Medical/Prescription/Dental	010206 0807	43,477	45,927	45,400	1,923	(527)
Vision/Life Insurance	010206 0809	501	551	534	33	(17)
Advertising	010207 2700	1,500	1,500	-	(1,500)	(1,500)
Materials and Supplies	010207 3000	7,000	7,000	5,215	(1,785)	(1,785)
Travel and Training	010207 4100	2,900	2,900	2,399	(501)	(501)
Equipment Maintenance and Rental	010207 4500	9,500	9,500	3,494	(6,006)	(6,006)
List Maintenance	010207 4508	1,500	1,500	835	(665)	(665)
Subtotal		278,277	278,277	242,581	(35,696)	(35,696)
<u>Election Return Board</u>						
Salaries - Judges of Election	010216 0100	115,000	115,000	108,851	(6,149)	(6,149)
Return Board Election	010216 0301	3,500	3,500	686	(2,814)	(2,814)
Rent Polling Places	010217 2200	7,000	7,000	6,300	(700)	(700)
Printing of Ballots	010217 2600	17,000	17,000	16,690	(310)	(310)
Advertising	010217 2700	12,000	12,000	3,969	(8,031)	(8,031)
Materials and Supplies	010217 3000	15,000	15,000	5,144	(9,856)	(9,856)
Training and Staff Development	010217 4000	12,000	12,000	9,792	(2,208)	(2,208)
Travel	010217 4100	8,000	8,000	7,338	(662)	(662)
Equipment Maintenance and Rental	010217 4500	53,000	53,000	35,569	(17,431)	(17,431)
Other Miscellaneous Cost	010217 8004	8,500	8,500	7,345	(1,155)	(1,155)
Subtotal		251,000	251,000	201,684	(49,316)	(49,316)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Controller</u>						
Salary - Controller	010306 0100	83,762	83,762	79,865	(3,897)	(3,897)
Solicitor Salary	010306 0200	6,000	6,000	-	(6,000)	(6,000)
Staff Salaries	010306 0300	438,047	438,047	347,542	(90,505)	(90,505)
Intern	010306 0700	9,500	9,500	-	(9,500)	(9,500)
Social Security	010306 0802	40,645	40,645	33,046	(7,599)	(7,599)
Retirement	010306 0804	102,588	102,588	75,356	(27,232)	(27,232)
Medical/Prescription/Dental	010306 0807	93,763	93,763	69,313	(24,450)	(24,450)
Vision/Life Insurance	010306 0809	1,593	1,593	1,416	(177)	(177)
Contracted Audits	010307 1001	97,300	97,300	39,761	(57,539)	(57,539)
Advertising	010307 2700	2,000	2,000	1,500	(500)	(500)
Materials and Supplies	010307 3000	9,100	9,100	6,345	(2,755)	(2,755)
Training and Staff Development	010307 4000	9,500	9,500	2,310	(7,190)	(7,190)
Travel	010307 4100	300	300	60	(240)	(240)
Equipment Maintenance and Rental	010307 4500	1,300	1,300	800	(500)	(500)
Association Dues	010307 6100	1,200	1,200	950	(250)	(250)
	Subtotal	896,598	896,598	658,264	(238,334)	(238,334)
<u>Single Audit</u>						
Single Audit	010407 1002	112,775	128,220	86,362	(26,413)	(41,858)
Row Office Financial Summaries	010407 1012	7,900	7,890	-	(7,900)	(7,890)
	Subtotal	120,675	136,110	86,362	(34,313)	(49,748)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Budget</u>						
Staff Salaries - Budget Coordinator	010506 0300	81,945	81,945	59,407	(22,538)	(22,538)
Social Security	010506 0802	6,086	6,086	4,492	(1,594)	(1,594)
Retirement	010506 0804	15,910	15,910	12,163	(3,747)	(3,747)
Medical/Prescription/Dental	010506 0807	14,476	14,476	13,720	(756)	(756)
Vision/Life Insurance	010506 0809	200	200	200	-	-
Materials and Supplies	010507 3000	1,300	1,300	447	(853)	(853)
Travel and Training	010507 4100	1,500	1,500	-	(1,500)	(1,500)
Equipment Maintenance and Rental	010507 4500	425	425	104	(321)	(321)
Association Dues	010507 6100	215	215	-	(215)	(215)
Subtotal		122,057	122,057	90,533	(31,524)	(31,524)
<u>Assessment</u>						
Salary - Assessment Director	010606 0100	62,000	62,000	73,448	11,448	11,448
Staff Salaries	010606 0300	285,000	285,000	294,155	9,155	9,155
Social Security	010606 0802	29,000	29,000	27,560	(1,440)	(1,440)
Retirement	010606 0804	80,000	80,000	75,264	(4,736)	(4,736)
Medical/Prescription/Dental	010606 0807	151,232	151,232	128,111	(23,121)	(23,121)
Vision/Life Insurance	010606 0809	1,743	1,743	1,561	(182)	(182)
Contract Appraisal	010607 1003	25,000	21,500	1,000	(24,000)	(20,500)
Appeal Board	010607 1013	3,200	3,200	1,600	(1,600)	(1,600)
Materials and Supplies	010607 3000	18,000	18,000	13,260	(4,740)	(4,740)
Training and Staff Development	010607 4000	11,000	11,000	4,361	(6,639)	(6,639)
Travel	010607 4100	15,000	15,000	12,503	(2,497)	(2,497)
Equipment Maintenance and Rental	010607 4500	18,500	18,900	15,381	(3,119)	(3,519)
Association Dues	010607 6100	350	350	260	(90)	(90)
Subtotal		700,025	696,925	648,464	(51,561)	(48,461)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Homestead Grant - DCED</u>						
Postage - Act 72	010657 2500	10,000	10,000	-	(10,000)	(10,000)
Materials and Supplies - Act 72	010657 3000	9,500	9,500	-	(9,500)	(9,500)
Subtotal		19,500	19,500	-	(19,500)	(19,500)
<u>Mapping</u>						
Salary - Director of Mapping	010706 0100	15,000	15,000	35,665	20,665	20,665
Staff Salaries	010706 0300	170,000	170,000	100,775	(69,225)	(69,225)
Social Security	010706 0802	12,500	12,500	10,246	(2,254)	(2,254)
Retirement	010706 0804	30,000	30,000	27,370	(2,630)	(2,630)
Medical/Prescription/Dental	010706 0807	51,935	51,935	42,057	(9,878)	(9,878)
Vision/Life Insurance	010706 0809	617	617	519	(98)	(98)
Materials and Supplies	010707 3000	25,000	10,150	3,213	(21,787)	(6,937)
Travel and Training	010707 4100	1,500	1,500	-	(1,500)	(1,500)
Equipment Maintenance and Rental	010707 4500	10,000	15,700	6,772	(3,228)	(8,928)
Subtotal		316,552	307,402	226,617	(89,935)	(80,785)
<u>Tax Collectors</u>						
Commissions	010806 0344	320,000	320,000	269,258	(50,742)	(50,742)
Social Security	010806 0802	23,000	23,000	20,598	(2,402)	(2,402)
Postage	010807 2500	1,800	1,800	1,614	(186)	(186)
Materials and Supplies	010807 3000	500	500	26	(474)	(474)
Bonds	010807 6000	22,000	22,000	-	(22,000)	(22,000)
Subtotal		367,300	367,300	291,496	(75,804)	(75,804)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Tax Claim						
Salary - Director of Tax Claim	011006 0100	12,000	43,326	45,672	33,672	2,346
Staff Salaries	011006 0300	70,000	38,674	48,325	(21,675)	9,651
Social Security	011006 0802	7,200	7,200	7,027	(173)	(173)
Retirement	011006 0804	17,000	17,000	18,215	1,215	1,215
Medical/Prescription/Dental	011006 0807	33,843	33,843	32,559	(1,284)	(1,284)
Vision/Life Insurance	011006 0809	425	425	425	-	-
Advertising	011007 2700	85,000	85,000	47,178	(37,822)	(37,822)
Materials and Supplies	011007 3000	5,000	3,500	2,934	(2,066)	(566)
Training and Staff Development	011007 4000	-	1,500	850	850	(650)
Travel	011007 4100	1,100	1,100	1,075	(25)	(25)
Equipment Maintenance and Rental	011007 4500	15,500	15,500	15,127	(373)	(373)
Title Searches	011007 5000	5,000	5,000	2,950	(2,050)	(2,050)
Judicial Sale	011007 5200	5,000	5,000	635	(4,365)	(4,365)
Bonds	011007 6000	1,800	1,800	1,551	(249)	(249)
Association Dues	011007 6100	200	200	100	(100)	(100)
Subtotal		259,068	259,068	224,623	(34,445)	(34,445)
Treasurer						
Salary - Treasurer	011106 0100	78,500	78,500	80,076	1,576	1,576
Solicitor Salary	011106 0200	6,000	6,000	6,000	-	-
Staff Salaries	011106 0300	217,313	217,313	225,381	8,068	8,068
Doe Project Salaries	011106 0311	3,500	3,500	3,444	(56)	(56)
Social Security	011106 0802	23,904	23,904	23,274	(630)	(630)
Retirement	011106 0804	58,921	58,921	62,540	3,619	3,619
Medical/Prescription/Dental	011106 0807	86,343	86,343	82,584	(3,759)	(3,759)
Vision/Life Insurance	011106 0809	1,020	1,020	1,020	-	-
Bureau of Dog Law Enforcement	011107 2500	14,000	14,000	8,862	(5,138)	(5,138)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Treasurer (Continued)</u>						
License Administration Expended	011107 2501	23,000	23,000	15,238	(7,762)	(7,762)
Materials and Supplies	011107 3000	4,000	4,000	3,612	(388)	(388)
Training and Staff Development	011107 4000	1,400	1,300	1,022	(378)	(278)
Travel	011107 4100	1,876	2,101	2,151	275	50
Equipment Maintenance and Rental	011107 4500	1,500	1,375	342	(1,158)	(1,033)
Association Dues	011107 6100	1,145	1,145	1,135	(10)	(10)
Subtotal		522,422	522,422	516,681	(5,741)	(5,741)
<u>Purchasing</u>						
Salary - Director of Purchasing	011206 0100	51,256	51,256	50,557	(699)	(699)
Social Security	011206 0802	3,921	3,921	3,835	(86)	(86)
Retirement	011206 0804	10,251	10,251	6,307	(3,944)	(3,944)
Medical/Prescription/Dental	011206 0807	6,130	6,130	3,111	(3,019)	(3,019)
Vision/Life Insurance	011206 0809	101	101	59	(42)	(42)
Materials and Supplies	011207 3000	500	500	59	(441)	(441)
Travel and Training	011207 4100	200	200	-	(200)	(200)
Equipment Maintenance and Rental	011207 4500	100	100	25	(75)	(75)
Subtotal		72,459	72,459	63,953	(8,506)	(8,506)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<hr/>						
Solicitor						
<hr/>						
Salary - Solicitor	011306 0100	118,208	118,208	117,964	(244)	(244)
Social Security	011306 0802	9,043	9,043	8,949	(94)	(94)
Retirement	011306 0804	23,642	23,642	21,241	(2,401)	(2,401)
Medical/Prescription/Dental	011306 0807	18,928	18,928	13,210	(5,718)	(5,718)
Vision/Life Insurance	011306 0809	200	200	158	(42)	(42)
Materials and Supplies	011307 3000	6,500	6,500	4,106	(2,394)	(2,394)
Travel and Training	011307 4100	2,600	2,600	1,753	(847)	(847)
Filing Fee	011307 5001	500	500	108	(392)	(392)
		179,621	179,621	167,489	(12,132)	(12,132)
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Unanticipated Legal						
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Unanticipated Legal - General	011357 8005	100,000	100,000	17,752	(82,248)	(82,248)
Unanticipated Legal - Juvenile Probation	011357 8064	1,000	1,000	-	(1,000)	(1,000)
Unanticipated Legal - Prison	011357 8065	225,000	225,000	224,289	(711)	(711)
		326,000	326,000	242,041	(83,959)	(83,959)
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Public Defender						
<hr/>						
Salary - Public Defender	011406 0100	101,542	101,542	100,558	(984)	(984)
Staff Salaries	011406 0300	406,641	406,641	405,742	(899)	(899)
Social Security	011406 0802	38,876	38,876	38,166	(710)	(710)
Retirement	011406 0804	101,636	101,636	101,781	145	145
Medical/Prescription/Dental	011406 0807	93,566	93,566	86,848	(6,718)	(6,718)
Vision/Life Insurance	011406 0809	1,121	1,121	1,121	-	-
Materials and Supplies	011407 3000	20,000	18,000	16,829	(3,171)	(1,171)
Travel and Training	011407 4100	10,500	8,500	7,738	(2,762)	(762)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Public Defender (Continued)</u>						
Equipment Maintenance and Rental	011407 4500	7,500	7,500	3,780	(3,720)	(3,720)
Association Dues	011407 6100	2,500	2,500	2,211	(289)	(289)
Costs of Defense	011407 8056	20,000	29,000	28,263	8,263	(737)
Subtotal		803,882	808,882	793,037	(10,845)	(15,845)
<u>Recorder of Deeds</u>						
Salary - Recorder of Deeds	011056 0100	79,658	79,658	80,076	418	418
Solicitor Salary	011056 0200	6,000	6,000	6,000	-	-
Staff Salaries	011056 0300	232,824	232,824	207,460	(25,364)	(25,364)
Social Security	011056 0802	23,905	23,905	21,558	(2,347)	(2,347)
Retirement	011056 0804	62,497	62,497	58,871	(3,626)	(3,626)
Medical/Prescription/Dental	011056 0807	73,362	73,362	54,208	(19,154)	(19,154)
Vision/Life Insurance	011056 0809	1,020	1,020	1,020	-	-
Materials and Supplies	011507 3000	18,000	18,000	16,035	(1,965)	(1,965)
Book Repairs	011507 3100	2,500	2,500	-	(2,500)	(2,500)
Microfilm	011507 3103	10,000	10,000	5,748	(4,252)	(4,252)
Travel and Training	011507 4100	2,000	2,000	1,963	(37)	(37)
Equipment Maintenance and Rental	011507 4500	15,000	15,000	11,976	(3,024)	(3,024)
Association Dues	011507 6100	600	600	600	-	-
Storage	011507 6200	1,200	1,200	-	(1,200)	(1,200)
State Notary Fees	011507 8006	750	750	608	(142)	(142)
Transfer to Records Fund	01150792 7249	-	-	891	891	891
Subtotal		529,316	529,316	467,014	(62,302)	(62,302)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Personnel						
Salary - Director of Personnel	011606 0100	82,989	82,989	84,784	1,795	1,795
Staff Salaries	011606 0300	190,241	190,241	188,615	(1,626)	(1,626)
Social Security	011606 0802	20,902	20,902	20,571	(331)	(331)
Retirement	011606 0804	54,646	54,646	55,977	1,331	1,331
Medical/Prescription/Dental	011606 0807	47,365	47,365	44,562	(2,803)	(2,803)
Vision/Life Insurance	011606 0809	622	622	622	-	-
Contracted Services	011607 1000	11,880	11,880	8,142	(3,738)	(3,738)
Materials and Supplies	011607 0300	4,950	4,950	4,438	(512)	(512)
Training and Staff Development	011607 4000	3,465	3,465	1,160	(2,305)	(2,305)
Travel	011607 4100	2,000	2,000	1,061	(939)	(939)
Equipment Maintenance and Rental	011607 4500	1,990	1,990	1,365	(625)	(625)
Subtotal		421,050	421,050	411,297	(9,753)	(9,753)
Payroll						
Personnel Processing	011617 1006	34,650	34,650	39,787	5,137	5,137
PC Personnel Package	011617 1017	990	990	-	(990)	(990)
Subtotal		35,640	35,640	39,787	4,147	4,147
Employee Benefits						
Cobra Health Benefits	0116267 0808	-	-	(2,318)	(2,318)	(2,318)
Workmen's Compensation	0116264 0811	(5,000)	(5,000)	28,418	33,418	33,418
Unemployment Compensation	0116265 0812	75,000	75,000	61,875	(13,125)	(13,125)
Education	0116267 0814	9,900	9,900	8,396	(1,504)	(1,504)
Subtotal		79,900	79,900	96,371	16,471	16,471

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Central Phone</u>						
Staff Salaries	011706 0300	39,105	39,105	38,501	(604)	(604)
Social Security	011706 0802	2,992	2,992	2,839	(153)	(153)
Retirement	011706 0804	7,821	7,821	7,883	62	62
Medical/Prescription/Dental	011706 0807	18,928	18,928	15,758	(3,170)	(3,170)
Vision/Life Insurance	011706 0809	200	200	200	-	-
United Telephone Service	011707 2400	99,000	99,000	97,434	(1,566)	(1,566)
Subtotal		168,046	168,046	162,615	(5,431)	(5,431)
<u>Information Technology</u>						
Salary - Director of IT	011806 0100	91,550	91,550	94,175	2,625	2,625
Staff Salaries	011806 0300	308,709	308,709	265,965	(42,744)	(42,744)
Social Security	011806 0802	31,000	31,000	27,045	(3,955)	(3,955)
Retirement	011806 0804	85,000	85,000	73,736	(11,264)	(11,264)
Medical/Prescription/Dental	011806 0807	102,000	102,000	68,776	(33,224)	(33,224)
Vision/Life Insurance	011806 0809	1,600	1,600	921	(679)	(679)
Contracted Services	011807 1000	12,000	12,000	3,730	(8,270)	(8,270)
Telephone	011807 2400	400	2,400	1,192	792	(1,208)
Materials and Supplies	011807 3000	25,000	25,000	8,497	(16,503)	(16,503)
Training and Staff Development	011807 4000	2,400	2,400	312	(2,088)	(2,088)
Travel	011807 4100	1,200	1,200	634	(566)	(566)
Equipment Maintenance and Rental	011807 4500	145,000	147,257	107,675	(37,325)	(39,582)
Financial/Tax Software Support	011807 4516	86,000	91,000	88,920	2,920	(2,080)
Association Dues	011807 6100	2,000	2,000	1,100	(900)	(900)
Subtotal		893,859	903,116	742,678	(151,181)	(160,438)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Planning						
Salary - Director of Planning	011906 0100	82,989	82,989	78,075	(4,914)	(4,914)
Staff Salaries	011906 0300	66,950	61,950	61,160	(5,790)	(790)
Social Security	011906 0802	11,471	11,471	10,384	(1,087)	(1,087)
Retirement	011906 0804	29,988	9,988	19,357	(10,631)	9,369
Medical/Prescription/Dental	011906 0807	43,036	68,036	39,502	(3,534)	(28,534)
Vision/Life Insurance	011906 0809	1,000	1,000	453	(547)	(547)
Contracted Services	011907 1000	5,000	5,000	-	(5,000)	(5,000)
Geographical Information Systems	011907 1026	3,500	3,500	-	(3,500)	(3,500)
Telephone	011907 2400	500	500	-	(500)	(500)
Printing and Maps	011907 2600	2,000	2,000	85	(1,915)	(1,915)
Advertising	011907 2700	500	500	-	(500)	(500)
Materials and Supplies	011907 3000	2,500	2,500	2,041	(459)	(459)
Training and Staff Development	011907 4000	1,500	1,500	-	(1,500)	(1,500)
Travel	011907 4100	5,000	5,000	2,804	(2,196)	(2,196)
Equipment Maintenance and Rental	011907 4500	3,000	5,150	2,861	(139)	(2,289)
Association Dues	011907 6100	500	500	412	(88)	(88)
		259,434	261,584	217,134	(42,300)	(44,450)
Safety Committee						
Materials and Supplies	012017 3000	4,500	4,500	526	(3,974)	(3,974)
Training and Staff Development	012017 4000	2,970	2,970	810	(2,160)	(2,160)
		7,470	7,470	1,336	(6,134)	(6,134)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Grants Management						
Salary - Director of Grants Management	012106 0100	59,257	59,257	59,561	304	304
Staff Salaries	012106 0300	65,761	65,761	66,407	646	646
Social Security	012106 0802	9,564	9,564	9,509	(55)	(55)
Retirement	012106 0804	25,003	25,003	-	(25,003)	(25,003)
Medical/Prescription/Dental	012106 0807	32,399	32,399	30,740	(1,659)	(1,659)
Vision/Life Insurance	012106 0809	400	400	400	-	-
Subtotal		192,384	192,384	166,617	(25,767)	(25,767)
Maintenance						
Salary - Maintenance Supervisor	012206 0100	66,011	66,011	59,582	(6,429)	(6,429)
Staff Salaries	012206 0300	465,483	465,483	453,404	(12,079)	(12,079)
Social Security	012206 0802	40,659	40,659	38,714	(1,945)	(1,945)
Uniform Allowance	012206 0803	4,500	4,500	3,000	(1,500)	(1,500)
Retirement	012206 0804	106,298	106,298	103,532	(2,766)	(2,766)
Medical/Prescription/Dental	012206 0807	166,629	166,629	156,194	(10,435)	(10,435)
Vision/Life Insurance	012206 0809	2,024	2,024	1,948	(76)	(76)
Contracted Services	012207 1000	6,306	6,306	4,164	(2,142)	(2,142)
Utilities	012207 2300	41,900	39,900	20,260	(21,640)	(19,640)
Materials and Supplies	012207 3000	25,355	26,868	24,525	(830)	(2,343)
Travel and Training	012207 4100	1,170	1,170	663	(507)	(507)
Inspection	012207 5035	2,902	2,902	2,902	-	-
Off-Site Storage	012207 6200	44,724	44,724	42,278	(2,446)	(2,446)
Unanticipated Damage	012207 8009	10,000	10,000	-	(10,000)	(10,000)
Subtotal		983,961	983,474	911,166	(72,795)	(72,308)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Miscellaneous Maintenance</u>						
Contracted Service	012217 1000	1,716	1,716	274	(1,442)	(1,442)
Utilities (Barn #1)	012217 2306	250	250	146	(104)	(104)
Utilities (Building #9)	012217 2307	22,464	22,464	11,391	(11,073)	(11,073)
Materials and Supplies	012217 3000	11,700	12,100	6,438	(5,262)	(5,662)
Equipment Maintenance and Rental	012217 4500	5,408	5,408	1,119	(4,289)	(4,289)
Sunnyview Complex	012217 4509	7,280	7,280	5,784	(1,496)	(1,496)
Unanticipated Damage	012217 8009	10,000	10,000	-	(10,000)	(10,000)
Subtotal		58,818	59,218	25,152	(33,666)	(34,066)
<u>Government Center Building</u>						
Contracted Services	012227 1000	60,765	60,765	49,308	(11,457)	(11,457)
Utilities	012227 2300	295,568	270,568	220,398	(75,170)	(50,170)
Telephone	012227 2400	1,456	1,456	966	(490)	(490)
Materials and Supplies	012227 3000	74,709	79,309	56,159	(18,550)	(23,150)
Equipment Maintenance and Rental	012227 4500	24,351	27,501	8,431	(15,920)	(19,070)
Subtotal		456,849	439,599	335,262	(121,587)	(104,337)
<u>Government Center Annex</u>						
Materials and Supplies	012237 3000	7,355	7,755	4,465	(2,890)	(3,290)
Subtotal		7,355	7,755	4,465	(2,890)	(3,290)
<u>Construction</u>						
Salary - Construction Supervisor	012306 0100	64,873	64,873	59,775	(5,098)	(5,098)
Staff Salaries	012306 0300	412,609	412,609	385,568	(27,041)	(27,041)
Social Security	012306 0802	37,790	37,790	33,743	(4,047)	(4,047)
Uniform Allowance	012306 0803	3,300	3,300	2,975	(325)	(325)
Retirement	012306 0804	98,798	98,798	91,181	(7,617)	(7,617)
Medical/Prescription/Dental	012306 0807	181,034	181,034	174,483	(6,551)	(6,551)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Construction (Continued)</u>						
Vision/Life Insurance	012306 0809	1,999	1,999	1,999	-	-
Utilities	012307 2300	865	865	438	(427)	(427)
Materials and Supplies	012307 3000	4,959	4,959	4,057	(902)	(902)
Supply Inventory	012307 3005	2,112	2,112	1,351	(761)	(761)
Travel and Training	012307 4100	7,428	7,428	9,192	1,764	1,764
Equipment Maintenance and Rental	012307 4500	1,687	1,687	1,073	(614)	(614)
Subtotal		817,454	817,454	765,835	(51,619)	(51,619)
<u>Mailroom</u>						
Staff Salaries	012406 0300	22,700	22,700	19,596	(3,104)	(3,104)
Social Security	012406 0802	1,737	1,737	1,499	(238)	(238)
Postage	012407 2500	265,000	265,000	209,781	(55,219)	(55,219)
Materials and Supplies	012407 3000	44,141	50,141	47,846	3,705	(2,295)
Travel and Training	012407 4100	1,154	1,154	750	(404)	(404)
Equipment Maintenance and Rental	012407 4500	22,770	16,770	8,856	(13,914)	(7,914)
Central Supply/DJ	0124078 3002	20,000	20,000	(6,128)	(26,128)	(26,128)
Subtotal		377,502	377,502	282,200	(95,302)	(95,302)
<u>Car Pool</u>						
Salary - Car Pool Supervisor	012506 0100	52,478	52,478	40,399	(12,079)	(12,079)
Staff Salary	012506 0300	43,958	43,958	36,687	(7,271)	(7,271)
Social Security	012506 0802	7,377	7,377	7,464	87	87
Uniform Allowance	012506 0803	1,225	1,225	867	(358)	(358)
Retirement	012506 0804	19,288	19,288	15,783	(3,505)	(3,505)
Medical/Prescription/Dental	012506 0807	16,177	16,177	15,407	(770)	(770)
Vision/Life Insurance	012506 0809	220	220	220	-	-

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Car Pool (Continued)</u>						
Materials and Supplies	012507 3000	1,337	1,907	1,903	566	(4)
Gasoline Costs	012507 3500	6,314	6,314	-	(6,314)	(6,314)
Vehicle Supplies	012507 3501	21,751	21,696	847	(20,904)	(20,849)
Outside Repairs	012507 3502	1,980	1,980	-	(1,980)	(1,980)
Travel and Training	012507 4100	495	3,495	2,186	1,691	(1,309)
Leased Vehicles	012507 4200	594	594	-	(594)	(594)
Equipment Maintenance and Rental	012507 4500	1,371	856	473	(898)	(383)
Capital Equipment	012509 9500	5,000	5,000	3,885	(1,115)	(1,115)
Subtotal		179,565	182,565	126,121	(53,444)	(56,444)
<u>Court Administration</u>						
Contingency	012706 0000	100,000	57,640	-	(100,000)	(57,640)
Staff Salary - Legal Secretaries	012706 0312	287,250	287,250	324,368	37,118	37,118
Staff Salary - Tipstaffs	012706 0332	239,520	239,520	117,840	(121,680)	(121,680)
Staff Salary - Other Staff	012706 0336	324,100	324,100	259,107	(64,993)	(64,993)
Staff Salary - Law Clerks	012706 0345	272,750	272,750	272,219	(531)	(531)
Staff Salary - Court Stenographers	012706 0346	412,750	412,750	412,736	(14)	(14)
Social Security	012706 0802	117,530	117,530	104,834	(12,696)	(12,696)
Retirement	012706 0804	307,265	307,265	262,387	(44,878)	(44,878)
Medical/Prescription/Dental	012706 0807	376,588	376,588	340,850	(35,738)	(35,738)
Vision/Life Insurance	012706 0809	4,626	4,626	4,360	(266)	(266)
Arbitrators	012707 1007	30,000	30,000	16,350	(13,650)	(13,650)
Court Appointed Attorney	012707 1019	240,000	265,000	265,211	25,211	211
MH/MR Commitments	012707 1029	18,000	18,000	18,000	-	-
Arbitrators - Tax Appeals	012707 1048	5,000	5,000	900	(4,100)	(4,100)
Juvenile Court Appointed Attorney	012707 1053	130,000	135,000	136,612	6,612	1,612
Telephone	012707 2400	6,000	6,000	2,955	(3,045)	(3,045)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Court Administration (Continued)</u>						
Postage	012707 2500	3,000	3,000	1,584	(1,416)	(1,416)
Materials and Supplies	012707 3000	35,000	35,165	29,849	(5,151)	(5,316)
Subscriptions	012707 3104	25,000	25,000	23,237	(1,763)	(1,763)
Travel and Training	012707 4100	6,000	6,630	6,776	776	146
Equipment Maintenance and Rental	012707 4500	30,000	30,271	25,272	(4,728)	(4,999)
Transcripts	012707 5013	15,000	15,000	6,404	(8,596)	(8,596)
Jury Expense	012707 5026	90,000	170	-	(90,000)	(170)
Translator Expense	012707 5038	6,500	6,500	5,437	(1,063)	(1,063)
Association Dues	012707 6100	4,305	4,305	4,290	(15)	(15)
Other Court Expense	012707 8004	150,000	98,815	62,751	(87,249)	(36,064)
Criminal Justice Advisory Board	012707 8024	2,000	2,000	1,298	(702)	(702)
MH Evaluations	012707 8062	7,800	7,800	7,500	(300)	(300)
Subtotal		3,245,984	3,093,675	2,713,127	(532,857)	(380,548)
<u>Custody Conciliator</u>						
Staff Salaries	012716 0300	140,006	140,006	137,558	(2,448)	(2,448)
Social Security	012716 0802	10,711	10,711	10,301	(410)	(410)
Retirement	012716 0804	28,001	28,001	28,164	163	163
Medical/Prescription/Dental	012716 0807	49,559	49,559	47,329	(2,230)	(2,230)
Vision/Life Insurance	012716 0809	600	600	501	(99)	(99)
Indigent Defense - DRS Non Title IV-D	012716 1020	9,600	9,600	9,528	(72)	(72)
Material and Supplies	012717 3000	2,500	2,500	1,742	(758)	(758)
Medical and Other Exams	012717 5009	2,000	2,000	256	(1,744)	(1,744)
Subtotal		242,977	242,977	235,379	(7,598)	(7,598)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Jury Commissioners</u>						
Salaries	012726 0100	36,000	36,000	35,648	(352)	(352)
Social Security	012726 0802	2,754	2,754	2,686	(68)	(68)
Retirement	012726 0804	7,200	7,200	7,299	99	99
Medical/Prescription/Dental	012726 0807	25,058	25,058	24,499	(559)	(559)
Vision/Life Insurance	012726 0809	301	301	301	-	-
Postage	012727 2500	8,000	8,000	6,841	(1,159)	(1,159)
Materials and Supplies	012727 3000	2,500	2,500	1,254	(1,246)	(1,246)
Travel and Training	012727 4100	2,000	2,000	338	(1,662)	(1,662)
Subtotal		83,813	83,813	78,866	(4,947)	(4,947)
<u>Jury Costs</u>						
Equipment Maintenance and Rental	012787 4500	-	6,000	5,711	5,711	(289)
Jury Expense	012787 5026	-	49,830	33,550	33,550	(16,280)
Other Miscellaneous Costs	012787 8004	-	34,000	1,327	1,327	(32,673)
Subtotal		-	89,830	40,588	40,588	(49,242)
<u>Access and Visitation Grant</u>						
Family Pathways - Access and Visitation Grant	012747 P003	50,000	50,000	54,167	4,167	4,167
Subtotal		50,000	50,000	54,167	4,167	4,167
<u>Contributions to Domestic Relations</u>						
Transfer to DRO	012757 7202	656,829	656,829	859,437	202,608	202,608
Subtotal		656,829	656,829	859,437	202,608	202,608
<u>Evans City District Justice</u>						
Staff Salaries	012806 0300	158,000	153,000	160,686	2,686	7,686
Social Security	012806 0802	12,087	12,087	12,082	(5)	(5)
Retirement	012806 0804	31,600	31,600	32,686	1,086	1,086
Medical/Prescription/Dental	012806 0807	44,896	49,796	48,550	3,654	(1,246)
Vision/Life Insurance	012806 0809	701	801	760	59	(41)
Constables	012807 1046	21,000	20,200	16,386	(4,614)	(3,814)
Occupancy	012807 2200	40,000	41,700	41,688	1,688	(12)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Evans City District Justice (Continued)</u>						
Telephone	012807 2400	2,600	2,600	2,095	(505)	(505)
Postage	012807 2500	18,000	17,100	17,000	(1,000)	(100)
Materials and Supplies	012807 3000	6,500	6,200	6,775	275	575
Travel and Training	012807 4100	650	950	892	242	(58)
Equipment Maintenance and Rental	012807 4500	4,400	4,400	3,673	(727)	(727)
Subtotal		340,434	340,434	343,273	2,839	2,839
<u>Cranberry District Justice</u>						
Staff Salaries	012856 0300	161,245	161,245	161,257	12	12
Social Security	012856 0802	12,335	12,335	12,152	(183)	(183)
Retirement	012856 0804	32,250	32,250	33,016	766	766
Medical/Prescription/Dental	012856 0807	68,097	68,097	60,402	(7,695)	(7,695)
Vision/Life Insurance	012856 0809	701	701	701	-	-
Constables	012857 1046	10,000	11,000	11,060	1,060	60
Occupancy	012857 2200	72,000	72,000	71,651	(349)	(349)
Telephone	012857 2400	3,600	3,600	3,291	(309)	(309)
Postage	012857 2500	17,800	17,800	8,900	(8,900)	(8,900)
Materials and Supplies	012857 3000	6,500	5,200	5,681	(819)	481
Travel and Training	012857 4100	650	950	894	244	(56)
Equipment Maintenance and Rental	012857 4500	4,200	4,200	3,476	(724)	(724)
Subtotal		389,378	389,378	372,481	(16,897)	(16,897)
<u>Saxonburg District Justice</u>						
Staff Salaries	012906 0300	124,650	124,650	123,809	(841)	(841)
Social Security	012906 0802	9,535	9,535	9,298	(237)	(237)
Retirement	012906 0804	24,930	24,930	25,349	419	419
Medical/Prescription/Dental	012906 0807	37,877	37,877	36,595	(1,282)	(1,282)
Vision/Life Insurance	012906 0809	420	420	420	-	-

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Saxonburg District Justice (Continued)</u>						
Constables	012907 1046	10,000	8,450	4,399	(5,601)	(4,051)
Occupancy	012907 2200	27,480	30,230	30,000	2,520	(230)
Utilities	012907 2300	1,200	-	-	(1,200)	-
Telephone	012907 2400	4,200	4,200	2,266	(1,934)	(1,934)
Postage	012907 2500	12,000	12,000	6,000	(6,000)	(6,000)
Materials and Supplies	012907 3000	6,500	6,500	5,696	(804)	(804)
Travel and Training	012907 4100	650	650	-	(650)	(650)
Equipment Maintenance and Rental	012907 4500	4,500	4,500	4,062	(438)	(438)
Subtotal		263,942	263,942	247,894	(16,048)	(16,048)
<u>Chicora District Justice</u>						
Staff Salaries	013006 0300	124,650	124,650	132,391	7,741	7,741
Social Security	013006 0802	9,536	9,536	9,964	428	428
Retirement	013006 0804	24,930	24,930	26,001	1,071	1,071
Medical/Prescription/Dental	013006 0807	34,596	34,596	30,682	(3,914)	(3,914)
Vision/Life Insurance	013006 0809	420	420	402	(18)	(18)
Constables	013007 1046	8,000	6,000	2,679	(5,321)	(3,321)
Occupancy	013007 2200	19,000	19,000	19,279	279	279
Telephone	013007 2400	3,800	3,800	3,769	(31)	(31)
Postage	013007 2500	14,250	14,250	12,255	(1,995)	(1,995)
Materials and Supplies	013007 3000	6,500	8,200	8,365	1,865	165
Travel and Training	013007 4100	900	1,200	1,145	245	(55)
Equipment Maintenance and Rental	013007 4500	4,400	4,400	3,778	(622)	(622)
Subtotal		250,982	250,982	250,710	(272)	(272)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
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Butler Township District Justice						
Staff Salaries	013106 0300	160,528	160,528	161,260	732	732
Social Security	013106 0802	12,280	12,280	12,153	(127)	(127)
Retirement	013060 0804	32,105	32,105	33,017	912	912
Medical/Prescription/Dental	013106 0807	75,202	75,202	72,812	(2,390)	(2,390)
Vision/Life Insurance	013106 0809	800	800	800	-	-
Constables	013107 1046	10,000	10,000	5,444	(4,556)	(4,556)
Utilities	013107 2300	15,000	15,000	13,623	(1,377)	(1,377)
Telephone	013107 2400	2,200	2,200	2,012	(188)	(188)
Postage	013107 2500	15,000	15,000	11,689	(3,311)	(3,311)
Materials and Supplies	013107 3000	6,500	5,725	3,972	(2,528)	(1,753)
Travel and Training	013107 4100	650	1,175	1,252	602	77
Equipment Maintenance and Rental	013107 4500	1,800	2,050	1,549	(251)	(501)
	Subtotal	332,065	332,065	319,583	(12,482)	(12,482)
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Butler City District Justice						
Staff Salaries	013156 0300	161,246	161,246	160,677	(569)	(569)
Social Security	013156 0802	12,335	12,335	11,981	(354)	(354)
Retirement	013156 0804	32,249	32,249	32,898	649	649
Medical/Prescription/Dental	013156 0807	72,429	72,429	70,033	(2,396)	(2,396)
Vision/Life Insurance	013156 0809	745	745	800	55	55
Constables	013157 1046	25,000	24,800	20,661	(4,339)	(4,139)
Occupancy	013157 2200	1,300	1,300	1,186	(114)	(114)
Utilities	013157 2300	12,800	12,800	9,240	(3,560)	(3,560)
Telephone	013157 2400	1,750	1,950	1,764	14	(186)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Butler City District Justice (Continued)</u>						
Postage	013157 2500	15,000	15,000	18,180	3,180	3,180
Materials and Supplies	013157 3000	6,500	6,200	7,276	776	1,076
Travel and Training	013157 4100	650	950	901	251	(49)
Equipment Maintenance and Rental	013157 4500	3,000	3,000	1,851	(1,149)	(1,149)
Subtotal		345,004	345,004	337,448	(7,556)	(7,556)
<u>Slippery Rock District Justice</u>						
Staff Salaries	013206 0300	197,200	197,200	197,233	33	33
Social Security	013206 0802	15,085	15,085	14,588	(497)	(497)
Retirement	013206 0804	39,440	39,440	37,762	(1,678)	(1,678)
Medical/Prescription/Dental	013206 0807	57,039	57,039	44,892	(12,147)	(12,147)
Vision/Life Insurance	013206 0809	1,000	1,000	866	(134)	(134)
Constables	013207 1046	7,000	7,000	4,233	(2,767)	(2,767)
Utilities	013207 2300	10,000	11,650	11,639	1,639	(11)
Telephone	013207 2400	2,500	2,500	2,375	(125)	(125)
Postage	013207 2500	9,900	8,900	8,900	(1,000)	-
Materials and Supplies	013207 3000	6,500	6,500	4,206	(2,294)	(2,294)
Travel and Training	013207 4100	650	-	-	(650)	-
Equipment Maintenance and Rental	013207 4500	4,000	4,000	3,425	(575)	(575)
Subtotal		350,314	350,314	330,119	(20,195)	(20,195)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
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Law Library						
Salary - Law Librarian	013306 0100	49,337	49,337	49,681	344	344
Social Security	013306 0802	3,775	3,775	3,709	(66)	(66)
Retirement	013306 0804	9,868	9,868	10,172	304	304
Medical/Prescription/Dental	013306 0807	6,130	6,130	5,402	(728)	(728)
Vision/Life Insurance	013306 0809	101	101	101	-	-
Materials and Supplies	013307 3000	800	775	173	(627)	(602)
Electronic Legal Research	013307 3101	63,350	63,350	61,320	(2,030)	(2,030)
Legal Public/Subscription	013307 3104	98,000	98,000	77,021	(20,979)	(20,979)
Travel and Training	013307 4100	600	600	-	(600)	(600)
Equipment Maintenance and Rental	013307 4500	350	350	51	(299)	(299)
Association Dues	013307 6100	600	625	604	4	(21)
		232,911	232,911	208,234	(24,677)	(24,677)
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Clerk of Courts						
Salary - Clerk of Courts	013406 0100	78,890	78,890	80,506	1,616	1,616
Solicitor Salary	013406 0200	6,000	6,000	6,000	-	-
Staff Salaries	013406 0300	485,565	485,565	481,030	(4,535)	(4,535)
Social Security	013406 0802	43,180	43,180	42,360	(820)	(820)
Retirement	013406 0804	112,891	112,891	112,247	(644)	(644)
Medical/Prescription/Dental	013406 0807	190,545	190,545	183,082	(7,463)	(7,463)
Vision/Life Insurance	013406 0809	2,222	2,222	2,222	-	-
Telephone	013407 2400	3,200	3,200	2,955	(245)	(245)
Material and Supplies	013407 3000	18,000	18,000	10,886	(7,114)	(7,114)
Training and Staff Development	013407 4000	3,500	3,500	1,659	(1,841)	(1,841)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
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Clerk of Courts (Continued)						
Travel	013407 4100	-	-	19	19	19
Equipment Maintenance and Rental	013407 4500	35,000	35,000	19,192	(15,808)	(15,808)
Association Dues	013407 6100	600	600	600	-	-
Credit Card Bank Fee	013407 8010	1,000	1,000	46	(954)	(954)
		980,593	980,593	942,804	(37,789)	(37,789)
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Coroner						
Salary	013506 0100	62,679	62,679	63,773	1,094	1,094
Solicitor Salary	013506 0200	6,000	6,000	-	(6,000)	(6,000)
Staff Salaries	013506 0300	64,659	64,659	53,100	(11,559)	(11,559)
Chief Deputy Salary	013506 0347	20,360	20,360	22,657	2,297	2,297
Special Deputy Coroners	013506 0351	5,000	5,000	8,445	3,445	3,445
Social Security	013506 0802	11,758	11,758	11,186	(572)	(572)
Retirement	013506 0804	30,739	30,739	28,568	(2,171)	(2,171)
Medical/Prescription/Dental	013506 0807	28,438	28,438	26,698	(1,740)	(1,740)
Vision/Life Insurance	013506 0809	422	422	422	-	-
Contracted Service	013507 1000	65,000	69,500	69,125	4,125	(375)
Materials and Supplies	013507 3000	20,000	15,500	5,968	(14,032)	(9,532)
Travel and Training	013507 4100	8,500	8,500	7,037	(1,463)	(1,463)
Equipment Maintenance and Rental	013507 4500	5,000	4,850	859	(4,141)	(3,991)
Post Mortem Exams	013507 5004	118,500	118,500	114,877	(3,623)	(3,623)
Association Dues	013507 6100	750	900	820	70	(80)
		447,805	447,805	413,535	(34,270)	(34,270)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>District Attorney</u>						
Salary - District Attorney	013606 0100	173,627	173,627	172,958	(669)	(669)
Staff Salaries	013606 0300	158,578	158,578	157,253	(1,325)	(1,325)
Salary - Detectives	013606 0313	177,834	177,834	177,674	(160)	(160)
Salary - Assistant District Attorneys	013606 0322	559,777	559,777	585,661	25,884	25,884
Salary - Detectives/Intelligence Officer	013606 0328	1,380	1,380	(194)	(1,574)	(1,574)
Salary - Investigative Fund	013606 0337	13,770	13,770	-	(13,770)	(13,770)
Social Security	013606 0802	83,255	83,255	79,133	(4,122)	(4,122)
Retirement	013606 0804	213,958	213,958	223,857	9,899	9,899
Medical/Prescription/Dental	013606 0807	229,417	229,417	215,598	(13,819)	(13,819)
Vision/Life Insurance	013606 0809	2,621	2,621	2,634	13	13
Investigation Fund Benefits	013606 0821	1,087	1,087	-	(1,087)	(1,087)
Telephone	013607 2400	13,000	13,000	12,170	(830)	(830)
Materials and Supplies	013607 3000	13,000	13,000	12,229	(771)	(771)
Detective Clothing/Equipment	013607 3015	-	2,000	586	586	(1,414)
Library Costs	013607 3102	20,000	20,000	19,750	(250)	(250)
Travel and Training	013607 4100	14,000	14,000	13,516	(484)	(484)
Equipment Maintenance and Rental	013607 4500	12,000	18,000	17,023	5,023	(977)
Filing Fees	013607 5001	300	300	144	(156)	(156)
Interpreter Fees	013607 5005	500	500	-	(500)	(500)
Witness Fees	013607 5024	500	500	-	(500)	(500)
Bond	013607 6000	300	300	-	(300)	(300)
Association Dues	013607 6100	10,000	10,000	8,936	(1,064)	(1,064)
Drug Task Force Contribution	013607 7040	25,000	25,000	25,000	-	-
Release of Forfeited Property	016307 8011	50,000	50,000	34,744	(15,256)	(15,256)
Prosecution Costs	013607 8055	35,000	29,000	29,167	(5,833)	167
Subtotal		1,808,904	1,810,904	1,787,839	(21,065)	(23,065)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>VOJO Grant</u>						
Trans to VOJO (Fund #04)	0136279 7200	-	-	1,639	1,639	1,639
Subtotal		-	-	1,639	1,639	1,639
<u>DUI Checkpoint</u>						
Staff Salaries	013646 0300	48,250	48,250	32,011	(16,239)	(16,239)
Materials and Supplies	013647 3000	500	500	-	(500)	(500)
Travel and Training	013647 4100	395	395	258	(137)	(137)
Contracted Service	013647 P013	2,405	2,405	-	(2,405)	(2,405)
Capital Equipment	013649 9500	2,000	2,000	-	(2,000)	(2,000)
Subtotal		53,550	53,550	32,269	(21,281)	(21,281)
<u>Auto Theft Grant</u>						
Auto Theft Salaries	013676 0300	56,000	56,000	58,569	2,569	2,569
Social Security	013676 0802	4,284	4,284	4,397	113	113
Retirement	013676 0804	11,200	11,200	11,860	660	660
Medical/Prescription/Dental	013676 0807	18,928	18,928	18,174	(754)	(754)
Vision/Life Insurance	013676 0809	2,500	2,500	2,579	79	79
Telephone	013677 2400	1,020	1,020	641	(379)	(379)
Material and Supplies	013677 3000	1,000	1,000	491	(509)	(509)
Travel and Training	013677 4100	5,118	5,118	4,683	(435)	(435)
Equipment Maintenance and Rental	013677 4500	7,500	7,500	7,471	(29)	(29)
Subtotal		107,550	107,550	108,865	1,315	1,315

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Prothonotary</u>						
Salary - Prothonotary	013706 0100	80,039	80,039	80,076	37	37
Solicitor Salary	013706 0200	6,000	6,000	6,000	-	-
Staff Salaries	013706 0300	350,181	350,181	373,540	23,359	23,359
Intern	013706 0700	6,000	6,000	-	(6,000)	(6,000)
Social Security	013706 0802	35,127	35,127	34,101	(1,026)	(1,026)
Retirement	013706 0804	91,833	91,833	92,875	1,042	1,042
Medical/Prescription/Dental	013706 0807	139,308	139,308	133,061	(6,247)	(6,247)
Vision/Life Insurance	013706 0809	1,723	1,723	1,723	-	-
Telephone	013707 2400	9,000	9,000	2,955	(6,045)	(6,045)
Materials and Supplies	013707 3000	50,000	50,000	41,731	(8,269)	(8,269)
Training and Staff Development	013707 4000	5,000	5,000	1,004	(3,996)	(3,996)
Travel	013707 4100	1,000	1,000	66	(934)	(934)
Equipment Maintenance and Rental	013707 4500	60,000	59,700	41,333	(18,667)	(18,367)
Bond	013707 6000	500	500	-	(500)	(500)
Association Dues	013707 6100	300	600	600	300	-
Subtotal		836,011	836,011	809,065	(26,946)	(26,946)
<u>Register of Wills</u>						
Salary - Register of Wills	013806 0100	82,994	82,994	86,769	3,775	3,775
Solicitor Salary	013806 0200	6,000	6,000	6,000	-	-
Staff Salaries	013806 0300	267,545	267,545	281,733	14,188	14,188
Social Security	013806 0802	25,092	25,092	27,783	2,691	2,691
Retirement	013806 0804	67,110	67,110	75,449	8,339	8,339
Medical/Prescription/Dental	013806 0807	104,506	104,506	93,368	(11,138)	(11,138)
Vision/Life Insurance	013806 0809	1,410	1,410	1,366	(44)	(44)
Telephone	013807 2400	3,500	3,300	2,955	(545)	(345)
Advertising	013807 2700	7,000	7,410	7,243	243	(167)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
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Register of Wills (Continued)						
Materials and Supplies	013807 3000	20,000	24,408	21,878	1,878	(2,530)
Microfilming and Recording	013807 3103	2,000	(2,000)	-	(2,000)	2,000
Training and Staff Development	013807 4000	2,700	2,700	2,210	(490)	(490)
Travel	013807 4100	2,500	2,500	1,827	(673)	(673)
Equipment Maintenance and Rental	013807 4500	26,000	25,790	21,364	(4,636)	(4,426)
Association Dues	013807 6100	600	600	600	-	-
		618,957	619,365	630,545	11,588	11,180
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Sheriff						
Salary - Sheriff	013906 0100	80,000	80,000	80,506	506	506
Solicitor Salary	013906 0200	6,000	6,000	6,000	-	-
Staff Salaries	013906 0300	968,000	968,000	979,830	11,830	11,830
Part-Time Deputies	013906 0314	293,000	293,000	296,218	3,218	3,218
Intern	013906 0700	8,000	8,000	5,355	(2,645)	(2,645)
Social Security	013906 0802	103,235	103,235	103,287	52	52
Uniform Allowance	013906 0803	12,000	13,500	13,004	1,004	(496)
Retirement	013906 0804	266,000	266,000	237,946	(28,054)	(28,054)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Sheriff (Continued)						
Medical/Prescription/Dental	013906 0807	333,792	333,792	302,636	(31,156)	(31,156)
Vision/Life Insurance	013906 0809	4,105	4,105	3,823	(282)	(282)
Contracted Services	013907 1000	20,000	15,500	9,299	(10,701)	(6,201)
Telephone	013907 2400	5,000	5,000	2,708	(2,292)	(2,292)
Materials and Supplies	013907 3000	25,000	24,940	17,635	(7,365)	(7,305)
DARE Supplies	013907 3008	-	3,060	3,057	3,057	(3)
Training and Staff Development	013907 4000	10,000	10,000	8,320	(1,680)	(1,680)
Travel	013907 4100	30,000	30,000	20,663	(9,337)	(9,337)
Vehicle Operation	013907 4201	15,000	15,000	20,240	5,240	5,240
Fuel Costs	013907 4203	48,000	48,000	42,487	(5,513)	(5,513)
Equipment Maintenance and Rental	013907 4500	5,000	5,000	2,523	(2,477)	(2,477)
Association Dues	013907 6100	1,200	1,200	910	(290)	(290)
Donations	013907 8066	2,000	11,500	7,848	5,848	(3,652)
Subtotal		2,235,332	2,244,832	2,164,295	(71,037)	(80,537)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<hr/>						
Prison						
<hr/>						
Salary - Warden	014026 0100	90,069	90,069	91,075	1,006	1,006
Administration Salaries	014026 0302	581,819	581,819	544,481	(37,338)	(37,338)
Guard Salaries	014026 0315	4,476,298	4,476,298	4,624,249	147,951	147,951
Social Security	014026 0802	413,140	413,140	398,804	(14,336)	(14,336)
Uniform Allowances	014026 0803	55,000	55,000	49,242	(5,758)	(5,758)
Retirement	014026 08904	884,000	884,000	1,067,307	183,307	183,307
Medical/Prescription/Dental	014026 0807	1,204,636	1,204,636	1,146,079	(58,557)	(58,557)
Vision/Life Insurance	014026 0809	15,600	15,600	15,331	(269)	(269)
Contracted Services	014027 1000	234,312	234,312	104,950	(129,362)	(129,362)
Contracted Health Services	014027 1051	806,660	806,660	653,492	(153,168)	(153,168)
Utilities	014027 2300	460,000	460,000	436,651	(23,349)	(23,349)
Telephone	014027 2400	36,400	36,400	28,787	(7,613)	(7,613)
Materials and Supplies	014027 3000	232,780	234,019	225,568	(7,212)	(8,451)
Bedding-Linen	014027 3006	15,000	10,000	7,177	(7,823)	(2,823)
Clothing	014027 3015	11,000	16,000	12,613	1,613	(3,387)
Office Supplies	014027 3021	11,000	11,000	6,545	(4,455)	(4,455)
Law Library Books	014027 3105	5,000	5,000	-	(5,000)	(5,000)
Federal Prisoners Medical	014027 3200	4,950	4,950	-	(4,950)	(4,950)
Medical Services	014027 3203	5,200	5,200	4,626	(574)	(574)
Food	014027 3400	612,060	612,060	574,497	(37,563)	(37,563)
Training and Staff Development	014027 4000	15,600	15,600	11,991	(3,609)	(3,609)
Travel	014027 4100	10,400	10,400	1,582	(8,818)	(8,818)
Vehicle Operation	014027 4201	3,665	3,665	3,254	(411)	(411)
Equipment Maintenance and Rental	014027 4500	30,000	38,600	14,539	(15,461)	(24,061)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Prison (Continued)</u>						
Bonds	014027 6000	500	500	-	(500)	(500)
Association Dues	014027 6100	1,000	1,000	668	(332)	(332)
Other Miscellaneous Costs	014027 8004	1,000	1,000	-	(1,000)	(1,000)
Transfer to MH-IN Custody Treatment	0140279 7219	50,000	50,000	50,000	-	-
Subtotal		10,267,089	10,276,928	10,073,508	(193,581)	(203,420)
<u>Adult Probation</u>						
Staff Salaries	014106 0300	1,416,764	1,441,764	1,415,898	(866)	(25,866)
Social Security	014106 0802	104,600	104,600	106,943	2,343	2,343
Retirement	014106 0804	273,450	273,450	285,943	12,493	12,493
Medical/Prescription/Dental	014106 0807	293,023	293,023	283,655	(9,368)	(9,368)
Vision/Life Insurance	014106 0809	3,610	3,610	3,696	86	86
Contracted Services	014107 1000	20,000	20,000	8,000	(12,000)	(12,000)
Telephone	014107 2400	7,500	7,500	5,144	(2,356)	(2,356)
Materials and Supplies	014107 3000	24,000	32,016	29,277	5,277	(2,739)
Training and Staff Development	014107 4000	7,500	7,500	7,140	(360)	(360)
Travel	014107 4100	15,000	15,000	12,553	(2,447)	(2,447)
Equipment Maintenance and Rental	014107 4500	15,000	25,200	24,365	9,365	(835)
Association Dues	014107 6100	450	450	260	(190)	(190)
Contracted Services - Electronic Monitoring	014107 P017	401,500	401,500	293,924	(107,576)	(107,576)
Scram Equipment	014107 P536	85,000	85,000	68,196	(16,804)	(16,804)
Contracted Services - SRU	014107 P681	15,000	7,000	-	(15,000)	(7,000)
Transfer to Drug and Alcohol	0141079 7218	35,000	35,000	35,000	-	-
Capital Equipment	014109 9500	10,000	10,000	-	(10,000)	(10,000)
Subtotal		2,727,397	2,762,613	2,579,994	(147,403)	(182,619)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Department of Community Correction</u>						
Department Head Salary	014116 0100	71,275	71,275	74,369	3,094	3,094
Staff Salaries	014116 0300	115,075	115,075	59,135	(55,940)	(55,940)
Social Security	014116 0802	14,255	14,255	10,107	(4,148)	(4,148)
Retirement	014116 0804	37,270	37,270	27,334	(9,936)	(9,936)
Medical/Prescription/Dental	014116 0807	18,950	18,950	18,103	(847)	(847)
Vision/Life Insurance	014116 0809	220	220	220	-	-
Materials and Supplies	014117 3000	4,000	4,000	2,887	(1,113)	(1,113)
Travel and Training	014117 4100	11,000	11,000	11,311	311	311
Subtotal		272,045	272,045	203,466	(68,579)	(68,579)
<u>Drug Screening</u>						
Materials and Supplies	014127 3000	10,000	10,000	7,874	(2,126)	(2,126)
Subtotal		10,000	10,000	7,874	(2,126)	(2,126)
<u>Adult Probation - Tier Garage</u>						
Contracted Services	014157 1000	2,500	2,500	2,500	-	-
Rent/Occupancy Costs	014157 2200	97,000	97,000	96,980	(20)	(20)
Utilities	014157 2300	26,000	26,000	22,468	(3,532)	(3,532)
Materials and Supplies	014157 3000	2,000	2,400	1,868	(132)	(532)
Equipment Maintenance and Rental	014157 4500	1,000	1,000	155	(845)	(845)
Subtotal		128,500	128,900	123,971	(4,529)	(4,929)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
Juvenile Probation						
Staff Salaries	014206 0300	947,900	947,900	904,803	(43,097)	(43,097)
Social Security	014206 0802	75,200	75,200	68,150	(7,050)	(7,050)
Retirement	014206 0804	219,150	219,150	184,337	(34,813)	(34,813)
Medical/Prescription/Dental	014206 0807	223,745	223,745	219,733	(4,012)	(4,012)
Vision/Life Insurance	014206 0809	2,825	2,825	2,799	(26)	(26)
Contracted Services - Juvenile						
Probation Master	014207 1008	100,000	100,000	104,018	4,018	4,018
Telephone	014207 2400	5,000	5,000	3,787	(1,213)	(1,213)
Materials and Supplies	014207 3000	14,000	14,000	11,418	(2,582)	(2,582)
Drug Testing	014207 3201	4,000	4,000	638	(3,362)	(3,362)
Training and Staff Development	014207 4000	14,000	14,000	8,096	(5,904)	(5,904)
Travel	014207 4100	18,300	18,300	16,821	(1,479)	(1,479)
Emergency Transportation	014207 4400	2,000	2,000	-	(2,000)	(2,000)
Equipment Maintenance and Rental	014207 4500	2,500	2,500	1,900	(600)	(600)
Psychological Evaluation	014207 8014	1,200	1,200	-	(1,200)	(1,200)
Subtotal		1,629,820	1,629,820	1,526,500	(103,320)	(103,320)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
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Emergency Management Agency						
Salary - E.M.A Coordinator	014406 0100	75,247	75,247	70,163	(5,084)	(5,084)
Staff Salary	014406 0300	40,500	40,500	21,139	(19,361)	(19,361)
Social Security	014406 0802	8,700	8,700	6,830	(1,870)	(1,870)
Retirement	014406 0804	22,600	22,600	17,923	(4,677)	(4,677)
Medical/Prescription/Dental	014406 0807	30,631	30,631	22,511	(8,120)	(8,120)
Vision/Life Insurance	014406 0809	400	400	317	(83)	(83)
Materials and Supplies	014407 3000	5,000	5,000	1,561	(3,439)	(3,439)
Travel and Training	014407 4100	2,000	2,000	102	(1,898)	(1,898)
Equipment Maintenance and Rental	014407 4500	4,000	4,000	1,852	(2,148)	(2,148)
Other	014407 8004	1,500	1,500	111	(1,389)	(1,389)
Disaster Costs	014407 8054	10,000	10,000	-	(10,000)	(10,000)
		200,578	200,578	142,509	(58,069)	(58,069)
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Homeland Security						
Staff Salary	014416 0300	41,500	41,500	41,159	(341)	(341)
Social Security	014416 0802	3,200	3,200	2,930	(270)	(270)
Retirement	014416 0804	7,900	7,900	8,335	435	435
Medical/Prescription/Dental	014416 0807	18,928	18,928	18,317	(611)	(611)
Vision/Life Insurance	014416 0809	200	200	272	72	72
Materials and Supplies	014417 3000	4,000	4,000	-	(4,000)	(4,000)
Capital Equipment	014419 9500	5,000	5,000	-	(5,000)	(5,000)
		80,728	80,728	71,013	(9,715)	(9,715)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Water Rescue Team</u>						
Water Rescue	014447 8004	15,000	15,000	2,699	(12,301)	(12,301)
Subtotal		15,000	15,000	2,699	(12,301)	(12,301)
<u>HazMat</u>						
Transfer to Hazmat	014457 7203	96,146	96,146	36,441	(59,705)	(59,705)
Subtotal		96,146	96,146	36,441	(59,705)	(59,705)
<u>Radiation Emergency</u>						
Telephone	014497 2400	4,000	4,000	1,863	(2,137)	(2,137)
Training and Staff Development	014497 4000	1,400	1,400	450	(950)	(950)
Capital Equipment	014499 9500	45,000	45,000	4,415	(40,585)	(40,585)
Subtotal		50,400	50,400	6,728	(43,672)	(43,672)
<u>Communications</u>						
Transfer to 9-1-1	014507 7204	1,479,250	1,480,450	724,771	(754,479)	(755,679)
Transfer to Wireless	014507 7248	-	-	3,385	3,385	3,385
Subtotal		1,479,250	1,480,450	728,156	(751,094)	(752,294)
<u>Veterans Service</u>						
Salary - Director of Veterans Services	014706 0100	58,579	58,579	58,891	312	312
Staff Salaries	014706 0300	35,989	35,989	36,040	51	51
Social Security	014706 0802	7,235	7,235	7,155	(80)	(80)
Retirement	014706 0804	18,914	18,914	19,437	523	523
Medical/Prescription/Dental	014706 0807	30,631	30,631	29,233	(1,398)	(1,398)
Vision/Life Insurance	014706 0809	400	400	400	-	-
Materials and Supplies	014707 3000	24,000	25,000	24,407	407	(593)
Travel and Training	014707 4100	6,000	6,000	3,669	(2,331)	(2,331)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Veterans Service (Continued)</u>						
Equipment Maintenance and Rental	014707 4500	1,500	1,500	700	(800)	(800)
Burials	014707 5006	55,000	55,000	50,200	(4,800)	(4,800)
Headstones	014707 5014	15,000	14,000	10,150	(4,850)	(3,850)
Veterans Organization	014707 5021	17,000	16,960	10,079	(6,921)	(6,881)
Association Dues	014707 6100	535	575	280	(255)	(295)
Subtotal		270,783	270,783	250,641	(20,142)	(20,142)
<u>Recreation</u>						
Transfer to Recreation Fund	015007 7246	212,917	212,917	304,996	92,079	92,079
Subtotal		212,917	212,917	304,996	92,079	92,079
<u>Alameda Park</u>						
Staff Salaries	015106 0300	136,000	136,000	78,960	(57,040)	(57,040)
Social Security	015106 0802	6,910	6,910	5,998	(912)	(912)
Uniform Allowance	015106 0803	500	500	300	(200)	(200)
Retirement	015106 0804	18,000	18,000	16,137	(1,863)	(1,863)
Medical/Prescription/Dental	015106 0807	20,217	20,217	17,304	(2,913)	(2,913)
Vision/Life Insurance	015106 0809	202	202	170	(32)	(32)
Contracted Services	015107 1000	8,000	6,900	6,696	(1,304)	(204)
Utilities	015107 2300	12,000	12,000	11,753	(247)	(247)
Diamond Park	015107 2301	3,500	2,580	2,305	(1,195)	(275)
Telephone	015107 2400	3,400	3,400	2,964	(436)	(436)
Materials and Supplies	015107 3000	30,000	31,540	29,599	(401)	(1,941)
Travel and Training	015107 4100	4,000	1,000	1,220	(2,780)	220
Equipment Maintenance and Rental	015107 4500	3,000	5,420	4,855	1,855	(565)
Association Dues	015107 6100	2,000	2,340	1,962	(38)	(378)
Other Expenses	015107 8004	23,000	19,335	18,948	(4,052)	(387)
Subtotal		270,729	266,344	199,171	(71,558)	(67,173)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Alameda Pool</u>						
Staff Salaries	015206 0300	118,000	118,000	82,060	(35,940)	(35,940)
Social Security	015206 0802	9,100	9,100	6,249	(2,851)	(2,851)
Medical/Prescription/Dental	015206 0807	8,078	8,078	7,722	(356)	(356)
Vision/Life Insurance	015206 0809	100	100	100	-	-
Utilities	015207 2300	35,000	35,000	31,052	(3,948)	(3,948)
Telephone	015207 2400	600	600	597	(3)	(3)
Pool Promotion	015207 2700	1,000	-	870	(130)	870
Materials and Supplies	015207 3000	22,000	23,000	19,321	(2,679)	(3,679)
Concession Stand	015207 3402	17,000	17,000	8,922	(8,078)	(8,078)
Equipment Maintenance and Rental	015207 4500	2,000	2,000	1,733	(267)	(267)
Pool Programs	015207 8017	2,000	2,000	1,774	(226)	(226)
Subtotal		214,878	214,878	160,400	(54,478)	(54,478)
<u>Sunnyview Administration</u>						
Transfer to Sunnyview	015507 7206	1,400,003	1,400,003	895,860	(504,143)	(504,143)
Sunnyview Sale Expense	015507 8004	-	15,000	14,663	14,663	(337)
Subtotal		1,400,003	1,415,003	910,523	(489,480)	(504,480)
<u>Interest</u>						
Tax Anticipation Note	0161072 7601	75,000	75,000	56,278	(18,722)	(18,722)
Subtotal		75,000	75,000	56,278	(18,722)	(18,722)
<u>Sinking Fund</u>						
2004 Bond Issue - Principle	016117 7506	1,945,000	1,945,000	1,945,000	-	-
2006 Bond Issue - Principle	016117 7507	145,000	145,000	145,000	-	-
2004 Bond Issue - Interest	0161172 7606	1,726,364	1,726,364	1,726,364	-	-
2006 Bond Issue - Interest	0161172 7610	350,863	350,863	350,863	-	-
Subtotal		4,167,227	4,167,227	4,167,227	-	-

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Insurance</u>						
Contracted Management Services	016157 1000	5,000	5,000	-	(5,000)	(5,000)
Multi-Peril Insurance	016157 5303	285,000	285,000	266,273	(18,727)	(18,727)
Subtotal		290,000	290,000	266,273	(23,727)	(23,727)
<u>Miscellaneous</u>						
Cost Plan	016207 5400	15,000	15,000	14,000	(1,000)	(1,000)
Fixed Asset Appraisal	016207 8028	1,500	1,500	-	(1,500)	(1,500)
Subtotal		16,500	16,500	14,000	(2,500)	(2,500)
<u>Contributions</u>						
Fire Chiefs Association	01630220 7001	10,000	10,000	10,000	-	-
Unionville Volunteer Fire Company	01630220 7018	2,500	2,500	2,500	-	-
Flood Control Authority	01630292 7002	13,500	13,500	13,500	-	-
Butler Company Fire Police Association	01630294 7019	2,500	2,500	2,500	-	-
C B Rangers	01630294 7030	2,000	2,000	2,000	-	-
Children's Center	01630420 7004	2,000	2,000	2,000	-	-
Butler County Airport Authority	01630480 7008	40,000	40,000	40,000	-	-
Butler Area Transit Authority	01630480 7020	33,771	33,771	33,771	-	-
Butler County Community College	01630490 7022	4,642,000	4,642,000	4,642,000	-	-
VOICE/Crime Victim/VAAC	01630490 7027	60,000	60,000	60,000	-	-
PA Army National Guard	01630490 7035	1,750	1,750	1,750	-	-
Butler County Federated Library Association	01630560 7024	240,000	240,000	240,000	-	-
Butler County Historical Society	01630570 7029	10,000	10,000	10,000	-	-
Agricultural Extension Utilities	01630610 2300	5,400	5,400	4,647	(753)	(753)
Agricultural Extension	01630610 7013	157,559	157,559	157,559	-	-
Glade Run Conservancy	01630610 7045	4,000	4,000	4,000	-	-
Community Development Corporation	01630650 7036	345,000	345,000	345,000	-	-
Subtotal		5,571,980	5,571,980	5,571,227	(753)	(753)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
<u>Expenditures: (Continued)</u>						
<u>Association Dues</u>						
Southwestern PA Commission	01630650 7025	70,461	70,461	70,461	-	-
Subtotal		70,461	70,461	70,461	-	-
<u>Miscellaneous</u>						
Contingency	016407 0000	450,000	168,720	-	(450,000)	(168,720)
Utilities on Rentals	016407 2300	6,000	6,000	4,154	(1,846)	(1,846)
Indigent Burials	016407 8004	3,000	3,000	2,100	(900)	(900)
Subtotal		459,000	177,720	6,254	(452,746)	(171,466)
<u>Refunds</u>						
General Refunds	016417 8500	5,000	5,000	5,256	256	256
Subtotal		5,000	5,000	5,256	256	256
<u>Transfers</u>						
Transfer to Capital Reserve	016427 7208	500,000	884,389	658,528	158,528	(225,861)
Transfer to Liquid Fuel	016457 7211	81,356	81,356	197,639	116,283	116,283
Transfer to Liquid Fuels - Act 44 Non-Allowable Costs	0164573 8035	10,000	10,000	1,675	(8,325)	(8,325)
Transfer to Act 44	016457 7250	-	-	2,353	2,353	2,353
Subtotal		591,356	975,745	860,195	268,839	(115,550)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND - EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

Expenditures: (Continued)		Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
		Original	Final			
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Agency Contributions						
Transfer to AAA	016507 7212	107,828	107,828	20,000	(87,828)	(87,828)
Transfer to AAA	016507 7239	27,517	27,517	20,877	(6,640)	(6,640)
Transfer to Children and Youth	017007 7213	2,199,965	2,182,531	1,926,601	(273,364)	(255,930)
Transfer to Independent Living	017357 7236	23,787	23,787	20,513	(3,274)	(3,274)
Transfer to Shared Ride	018007 7214	-	-	(28,407)	(28,407)	(28,407)
Transfer to D&A	018807 7218	34,000	34,000	27,842	(6,158)	(6,158)
Transfer to D&A - DWI Match	018807 7240	216,001	216,001	100,665	(115,336)	(115,336)
Transfer to D&A - Act 198	018807 7243	178,867	178,867	58,240	(120,627)	(120,627)
Transfer to MH/EI/ID	019007 7219	384,025	175,029	157,676	(226,349)	(17,353)
Transfer to Human Services Block Grant	019007 7253	-	226,430	228,544	228,544	2,114
Transfer to Grant Fund	019707 7200	3,500	3,500	5,686	2,186	2,186
Transfer to Conservation District	019707 7220	180,000	180,400	-	(180,000)	(180,400)
Transfer to Agricultural Easements	019717 7221	150,000	150,000	150,000	-	-
Subtotal		3,505,490	3,505,890	2,688,237	(817,253)	(817,653)
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Grand Total of General Fund Expenditures		\$ 59,560,878	\$ 59,681,641	\$ 54,317,254	\$ (5,243,624)	\$ (5,364,387)

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2013

(Continued)

	Budgeted Amounts		Actual	Variance with Original Budget	Variance with Final Budget
	Original	Final			
<u>Reconciliation to General Fund Reported in the Comprehensive Annual Financial Report (CAFR) which includes: Operating Reserve, Workers Compensation, Tax Claim, and Agricultural Easements:</u>					
Grand Total General Fund Expenditures:	\$ 59,560,878	\$ 59,681,641	\$ 54,317,254	\$ (5,243,624)	\$ (5,364,387)
Operating Reserve	1,221,382	1,221,382	-	(1,221,382)	(1,221,382)
Workers Compensation	1,484,276	1,484,276	61,797	(1,422,479)	(1,422,479)
Tax Claim	2,521,000	2,521,000	2,121,924	(399,076)	(399,076)
Agricultural Conservation	200,000	200,000	157,166	(42,834)	(42,834)
Less: Elimination of Interfund Transfers					
Workers Compensation	402,000	402,000	52,054	(349,946)	(349,946)
Tax Claim	2,300,000	2,300,000	2,121,924	(178,076)	(178,076)
Agricultural Conservation	150,000	150,000	150,000	-	-
Grand Total As Reported in the CAFR	\$ 62,135,536	\$ 62,256,299	\$ 54,334,163	\$ (7,801,373)	\$ (7,922,136)