



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, 2014 with
Independent Auditor's Reports

Benjamin Holland

**Benjamin Holland
COUNTY CONTROLLER**

COUNTY OF BUTLER, PENNSYLVANIA

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

YEAR ENDED DECEMBER 31, 2014

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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, 2014, and have issued our report thereon dated June 30, 2015, 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 25, 2015

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

| | | | 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 | - | - |
| <hr/> | | | | | | | |
| Election Bureau | | | | | | | |
| <hr/> | | | | | | | |
| Election Bureau | 01020441 | 04000 | - | - | 297 | 297 | 297 |
| Subtotal | | | - | - | 297 | 297 | 297 |
| <hr/> | | | | | | | |
| Assessment | | | | | | | |
| <hr/> | | | | | | | |
| Assessment | 01060441 | 04001 | 10,000 | 10,000 | 3,682 | (6,318) | (6,318) |
| Act 1 Homestead | 01065441 | 04001 | 9,000 | 9,000 | 8,218 | (782) | (782) |
| Subtotal | | | 19,000 | 19,000 | 11,900 | (7,100) | (7,100) |
| <hr/> | | | | | | | |
| Mapping | | | | | | | |
| <hr/> | | | | | | | |
| Maps/Mapping | 01070441 | 04002 | 28,000 | 28,000 | 23,713 | (4,287) | (4,287) |
| Copies | 01070441 | 04039 | - | - | 9,964 | 9,964 | 9,964 |
| Subtotal | | | 28,000 | 28,000 | 33,677 | 5,677 | 5,677 |
| <hr/> | | | | | | | |
| Tax Collectors | | | | | | | |
| <hr/> | | | | | | | |
| Current Real Estate Taxes | 01080411 | 03000 | 34,092,348 | 34,092,348 | 34,295,105 | 202,757 | 202,757 |
| Current Real Estate Taxes - Debt Service | 01080411 | 03002 | 6,492,839 | 6,492,839 | 6,531,215 | 38,376 | 38,376 |
| Subtotal | | | 40,585,187 | 40,585,187 | 40,826,320 | 241,133 | 241,133 |
| <hr/> | | | | | | | |
| Payment in Lieu of Taxes | | | | | | | |
| <hr/> | | | | | | | |
| Public Utility Act | 01081432 | 01004 | 50,000 | 54,150 | 54,149 | 4,149 | (1) |
| Payment in Lieu of Taxes | 01081432 | 01005 | 105,000 | 170,000 | 169,887 | 64,887 | (113) |
| State Game Lands | 01081432 | 01006 | 12,356 | 12,356 | 12,356 | - | - |
| State Equalization | 01081432 | 01007 | 500 | 500 | 1,109 | 609 | 609 |
| Subtotal | | | 167,856 | 237,006 | 237,501 | 69,645 | 495 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(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 | 26,000 | 26,000 | 30,210 | 4,210 | 4,210 |
| Subtotal | | 26,000 | 26,000 | 30,210 | 4,210 | 4,210 |
| <u>Tax Claim</u> | | | | | | |
| Tax Claim Bureau | 01100441 04004 | 38,000 | 38,000 | 44,875 | 6,875 | 6,875 |
| Transfer from Tax Claim | 01100592 09003 | 2,300,000 | 2,300,000 | 2,052,294 | (247,706) | (247,706) |
| Subtotal | | 2,338,000 | 2,338,000 | 2,097,169 | (240,831) | (240,831) |
| <u>Treasurer</u> | | | | | | |
| Bingo Licenses | 01110420 04009 | 3,700 | 3,700 | 3,890 | 190 | 190 |
| Small Games of Chance | 01110420 04011 | 15,000 | 15,000 | 21,920 | 6,920 | 6,920 |
| Bureau of Dog Law Enforcement | 01110432 01008 | 10,000 | 10,000 | 8,265 | (1,735) | (1,735) |
| Treasurer - Commissions | 01110441 04008 | 45,600 | 45,600 | 47,799 | 2,199 | 2,199 |
| Treasurer | 01110441 04010 | 100 | 100 | 25 | (75) | (75) |
| NSF Fee | 01110441 04012 | 600 | 600 | 980 | 380 | 380 |
| License Administration | 01110441 04056 | 25,000 | 25,000 | 5,114 | (19,886) | (19,886) |
| Tax Certification | 01110441 04169 | 1,400 | 1,400 | 2,005 | 605 | 605 |
| Overpayment/Underpayment | 01110441 04171 | - | - | 20 | 20 | 20 |
| Subtotal | | 101,400 | 101,400 | 90,018 | (11,382) | (11,382) |
| <u>Public Defender</u> | | | | | | |
| Parole Hearing Fees | 01140441 04187 | - | - | - | - | - |
| Subtotal | | - | - | - | - | - |
| <u>Recorder of Deeds</u> | | | | | | |
| Recorder - Fees | 01150441 04013 | 650,000 | 650,000 | 635,075 | (14,925) | (14,925) |
| Recorder - Commissions | 01150441 04014 | 210,000 | 210,000 | 261,066 | 51,066 | 51,066 |
| Recorder - Copy Fees | 01150441 04015 | 125,000 | 125,000 | 116,846 | (8,154) | (8,154) |
| Recorder - UCC Fees | 01150441 04018 | 18,000 | 18,000 | 14,732 | (3,268) | (3,268) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|--------------------------------------|----------------|------------------|------------------|------------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Revenues: (Continued)</u> | | | | | | |
| <u>Recorder of Deeds (Continued)</u> | | | | | | |
| Recorder - Service Fees | 01150441 04181 | 1,500 | 1,500 | 6,548 | 5,048 | 5,048 |
| Interest | 01150461 06000 | 360 | 360 | - | (360) | (360) |
| Transfer from Affordable Housing | 01151592 09017 | - | - | 23,083 | 23,083 | 23,083 |
| Subtotal | | 1,004,860 | 1,004,860 | 1,057,350 | 52,490 | 52,490 |
| <u>Personnel</u> | | | | | | |
| Miscellaneous Revenue | 01160441 05000 | - | - | 27 | 27 | 27 |
| Transfer from Worker's Compensation | 01160592 09004 | 50,000 | 50,000 | 108,340 | 58,340 | 58,340 |
| Subtotal | | 50,000 | 50,000 | 108,367 | 58,367 | 58,367 |
| <u>Information Technology</u> | | | | | | |
| Information Technology | 01180441 04020 | 45,000 | 45,000 | 49,693 | 4,693 | 4,693 |
| Subtotal | | 45,000 | 45,000 | 49,693 | 4,693 | 4,693 |
| <u>Planning</u> | | | | | | |
| SWPAC - PennDOT Grant | 01190432 01011 | 17,252 | 17,252 | 17,252 | - | - |
| Planning Maps | 01190441 04021 | - | - | - | - | - |
| Comprehensive Plan | 01190441 04022 | 20,000 | 20,000 | - | (20,000) | (20,000) |
| Training Program Fees | 01190441 04023 | 4,000 | 4,000 | 450 | (3,550) | (3,550) |
| Subdivision Land Development | 01190441 04024 | 30,000 | 30,000 | 28,460 | (1,540) | (1,540) |
| Subtotal | | 71,252 | 71,252 | 46,162 | (25,090) | (25,090) |
| <u>Solid Waste</u> | | | | | | |
| Transfer from Waste Management | 01200592 09006 | 105,790 | 105,790 | 190,149 | 84,359 | 84,359 |
| Subtotal | | 105,790 | 105,790 | 190,149 | 84,359 | 84,359 |
| <u>Grants Management</u> | | | | | | |
| Grant Management Reimbursement | 01210594 07003 | 194,652 | 194,652 | 196,348 | 1,696 | 1,696 |
| Subtotal | | 194,652 | 194,652 | 196,348 | 1,696 | 1,696 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Revenues: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|--|----------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Mailroom</u> | | | | | | |
| Printing and Mailing | 01240441 04033 | 75,000 | 75,000 | 56,124 | (18,876) | (18,876) |
| Subtotal | | 75,000 | 75,000 | 56,124 | (18,876) | (18,876) |
| <u>Court Administration</u> | | | | | | |
| Court Reimbursement | 01270432 01020 | 370,000 | 370,000 | 412,285 | 42,285 | 42,285 |
| Jury Reimbursement | 01278432 01021 | - | - | 2,743 | 2,743 | 2,743 |
| Act 24 Guardianship | 01270432 01022 | - | - | 13,588 | 13,588 | 13,588 |
| Credit Counseling Fee | 01270442 04184 | 6,000 | 6,000 | - | (6,000) | (6,000) |
| Transfer from Unconventional Gas Well Usage | 01270592 09037 | - | - | - | - | - |
| Subtotal | | 376,000 | 376,000 | 428,616 | 52,616 | 52,616 |
| <u>Custody Conciliator</u> | | | | | | |
| Custody Hearing Fees | 01271442 04037 | 50,000 | 50,000 | 54,405 | 4,405 | 4,405 |
| Non TITLE IV D Refunds | 01271594 07005 | - | - | 320 | 320 | 320 |
| Subtotal | | 50,000 | 50,000 | 54,725 | 4,725 | 4,725 |
| <u>Access and Visitation Grant</u> | | | | | | |
| DPW - Access and Visitation | 01274432 93597 | 50,000 | 70,000 | 71,722 | 21,722 | 1,722 |
| Subtotal | | 50,000 | 70,000 | 71,722 | 21,722 | 1,722 |
| <u>Evans City District Judge</u> | | | | | | |
| Evans City D.J. | 01280442 04043 | 90,000 | 90,000 | 92,176 | 2,176 | 2,176 |
| Subtotal | | 90,000 | 90,000 | 92,176 | 2,176 | 2,176 |
| <u>Cranberry District Judge</u> | | | | | | |
| Cranberry D.J. | 01285442 04044 | 72,000 | 72,000 | 76,592 | 4,592 | 4,592 |
| Subtotal | | 72,000 | 72,000 | 76,592 | 4,592 | 4,592 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|---------------------------------------|----------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Revenues: (Continued)</u> | | | | | | |
| <u>Saxonburg District Judge</u> | | | | | | |
| Saxonburg D.J. | 01290442 04045 | 60,000 | 60,000 | 67,746 | 7,746 | 7,746 |
| Subtotal | | 60,000 | 60,000 | 67,746 | 7,746 | 7,746 |
| <u>Chicora District Judge</u> | | | | | | |
| Chicora D.J. | 0130042 04046 | 70,000 | 70,000 | 73,584 | 3,584 | 3,584 |
| Subtotal | | 70,000 | 70,000 | 73,584 | 3,584 | 3,584 |
| <u>Butler Township District Judge</u> | | | | | | |
| Butler Township D.J. | 01310442 04047 | 80,000 | 80,000 | 81,907 | 1,907 | 1,907 |
| Subtotal | | 80,000 | 80,000 | 81,907 | 1,907 | 1,907 |
| <u>Butler City District Judge</u> | | | | | | |
| Butler City D.J. | 01315442 04048 | 115,000 | 115,000 | 120,178 | 5,178 | 5,178 |
| Subtotal | | 115,000 | 115,000 | 120,178 | 5,178 | 5,178 |
| <u>Slippery Rock District Judge</u> | | | | | | |
| Slippery Rock D.J. | 01320442 04049 | 85,000 | 85,000 | 90,638 | 5,638 | 5,638 |
| Subtotal | | 85,000 | 85,000 | 90,638 | 5,638 | 5,638 |
| <u>Law Library</u> | | | | | | |
| Law Library | 01330442 04051 | 300 | 300 | 229 | (71) | (71) |
| Subtotal | | 300 | 300 | 229 | (71) | (71) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|----------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Revenues: (Continued) | | | | | | |
| Clerk of Courts | | | | | | |
| Administration Collection | 01340442 04056 | - | - | 5,282 | 5,282 | 5,282 |
| Electronic Monitoring Admin | 01340442 04059 | - | - | 430 | 430 | 430 |
| Overpayment/Underpayment | 01340442 04171 | 25 | 25 | (173) | (198) | (198) |
| DUI Fines | 01340450 04055 | 90,000 | 90,000 | 88,168 | (1,832) | (1,832) |
| Fines and Forfeits | 01340450 04057 | 750,000 | 750,000 | 744,177 | (5,823) | (5,823) |
| Community Service Fees | 01340450 04060 | 7,300 | 7,300 | 6,912 | (388) | (388) |
| Interest | 01340461 06000 | 500 | 500 | (506) | (1,006) | (1,006) |
| Substance Abuse Education Fines | 01341450 04061 | 59,000 | 59,000 | 62,047 | 3,047 | 3,047 |
| Subtotal | | 906,825 | 906,825 | 906,337 | (488) | (488) |
| Coroner | | | | | | |
| Vital Statistics | 01350432 01208 | 20,000 | 21,850 | 863 | (19,137) | (20,987) |
| Coroner Fees | 01350442 04062 | 8,000 | 11,100 | 11,810 | 3,810 | 710 |
| Subtotal | | 28,000 | 32,950 | 12,673 | (15,327) | (20,277) |
| District Attorney | | | | | | |
| District Attorney Reimbursement | 01360432 01200 | 75,000 | 87,300 | 111,976 | 36,976 | 24,676 |
| District Attorney - Fees | 01360442 04063 | 50 | 50 | 59 | 9 | 9 |
| Bad Check Program | 01360442 04156 | 1,000 | 1,000 | - | (1,000) | (1,000) |
| Investigative Fund Reimbursement | 01360442 07007 | 1,500 | 9,600 | 1,494 | (6) | (8,106) |
| Forfeited Property | 01360452 07006 | 45,000 | 45,000 | 55,126 | 10,126 | 10,126 |
| Subtotal | | 122,550 | 142,950 | 168,655 | 46,105 | 25,705 |
| DUI Checkpoint | | | | | | |
| DUI Sobriety Checkpoint | 01364432 20601 | 36,183 | 36,933 | 34,567 | (1,616) | (2,366) |
| Subtotal | | 36,183 | 36,933 | 34,567 | (1,616) | (2,366) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|------------------------------------|----------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Revenues: (Continued)</u> | | | | | | |
| <u>Auto Theft Grant</u> | | | | | | |
| Auto Theft Grant - PA State Police | 01367432 01029 | 102,728 | 103,725 | 111,571 | 8,843 | 7,846 |
| Subtotal | | 102,728 | 103,725 | 111,571 | 8,843 | 7,846 |
| <u>Stop Grant</u> | | | | | | |
| VOICE - STOP Grant | 01368432 16588 | - | - | 44,538 | 44,538 | 44,538 |
| Subtotal | | - | - | 44,538 | 44,538 | 44,538 |
| <u>Prothonotary</u> | | | | | | |
| Prothonotary - Commissions | 01370442 04065 | 5,000 | 5,000 | 9,565 | 4,565 | 4,565 |
| Prothonotary - Fees | 01370442 04066 | 440,000 | 440,000 | 438,341 | (1,659) | (1,659) |
| Interest | 01370461 06000 | - | - | - | - | - |
| Subtotal | | 445,000 | 445,000 | 447,906 | 2,906 | 2,906 |
| <u>Register of Wills</u> | | | | | | |
| Register - Commissions | 01380442 04069 | 60,000 | 60,000 | 82,049 | 22,049 | 22,049 |
| Register - Fees | 01380442 04071 | 225,000 | 225,000 | 363,976 | 138,976 | 138,976 |
| Orphan's Court Fees | 01380442 04075 | 70,000 | 70,000 | 83,007 | 13,007 | 13,007 |
| Counseling Fees | 01380442 04076 | - | - | 75 | 75 | 75 |
| Subtotal | | 355,000 | 355,000 | 529,107 | 174,107 | 174,107 |
| <u>Sheriff</u> | | | | | | |
| Sheriff - Fees | 01390442 04077 | 400,000 | 400,000 | 389,770 | (10,230) | (10,230) |
| DRO Reimbursements | 01390442 07008 | 12,000 | 12,000 | 18,037 | 6,037 | 6,037 |
| Restitution | 01390442 07033 | - | - | 29 | 29 | 29 |
| Federal Transports Revenue | 01390442 07035 | 3,000 | 3,000 | 1,121 | (1,879) | (1,879) |
| Interest | 01390461 06000 | 1,000 | 1,000 | 788 | (212) | (212) |
| Donations | 01390467 07002 | 2,000 | 13,000 | 5,955 | 3,955 | (7,045) |
| Training Refunds | 01390594 07009 | 8,000 | 8,000 | 10,047 | 2,047 | 2,047 |
| Subtotal | | 426,000 | 437,000 | 425,747 | (253) | (11,253) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(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 | 25,000 | 25,000 | 17,432 | (7,568) | (7,568) |
| Housing | 01402444 04079 | 1,800,000 | 1,800,000 | 2,422,364 | 622,364 | 622,364 |
| Medical Visits | 01402444 04080 | 7,000 | 7,000 | 8,115 | 1,115 | 1,115 |
| Social Security | 01402444 04167 | 15,000 | 15,000 | 16,800 | 1,800 | 1,800 |
| Booking Fee | 01402444 04182 | 25,000 | 25,000 | 34,398 | 9,398 | 9,398 |
| Misconduct Hearings | 01402444 04185 | 500 | 500 | 554 | 54 | 54 |
| Subtotal | | 1,872,500 | 1,872,500 | 2,499,663 | 627,163 | 627,163 |
| <u>Adult Probation</u> | | | | | | |
| Supervision Grant | 01410432 01032 | 92,000 | 92,000 | 141,879 | 49,879 | 49,879 |
| Grant-In-Aid | 01410432 01033 | 120,000 | 120,000 | 120,525 | 525 | 525 |
| CCAP - UCM Web Portal | 01410432 01247 | - | - | 942 | 942 | 942 |
| Electronic Monitor Fees | 01410444 04082 | 280,000 | 370,000 | 360,214 | 80,214 | (9,786) |
| Scram Fees | 01410444 04158 | 57,700 | 57,700 | 63,691 | 5,991 | 5,991 |
| Act 35 Fees | 01410450 04081 | 70,000 | 70,000 | 36,414 | (33,586) | (33,586) |
| Transfer from Unconventional Gas Well Usage | 01410592 09037 | 25,000 | 25,000 | 25,000 | - | - |
| Subtotal | | 644,700 | 734,700 | 748,665 | 103,965 | 13,965 |
| <u>Drug Screening</u> | | | | | | |
| Drug Screening | 01412444 04084 | 2,000 | 2,000 | 1,571 | (429) | (429) |
| Subtotal | | 2,000 | 2,000 | 1,571 | (429) | (429) |
| <u>Adult Probation - Tier Garage</u> | | | | | | |
| Act 35 Fees - Tier | 01415450 04081 | 97,000 | 97,000 | 84,000 | (13,000) | (13,000) |
| Subtotal | | 97,000 | 97,000 | 84,000 | (13,000) | (13,000) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(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 | 250,000 | 250,000 | 257,705 | 7,705 | 7,705 |
| J.C.J.C. - Training | 01420432 01036 | 8,000 | 8,000 | 6,500 | (1,500) | (1,500) |
| Title IV-E | 01420432 93658 | - | - | 7,728 | 7,728 | 7,728 |
| Subtotal | | 258,000 | 258,000 | 271,933 | 13,933 | 13,933 |
| <u>Pennfree State Revenue</u> | | | | | | |
| J.C.J.C. Statewide Drug Testing | 01422432 01037 | 1,100 | 1,100 | - | (1,100) | (1,100) |
| Subtotal | | 1,100 | 1,100 | - | (1,100) | (1,100) |
| <u>Emergency Management Agency</u> | | | | | | |
| Emergency Management | 01440432 97042 | 83,219 | 83,219 | 89,826 | 6,607 | 6,607 |
| Subtotal | | 83,219 | 83,219 | 89,826 | 6,607 | 6,607 |
| <u>Homeland Security</u> | | | | | | |
| Allegheny County Homeland Security | 01441432 97067 | 30,000 | 30,000 | - | (30,000) | (30,000) |
| Subtotal | | 30,000 | 30,000 | - | (30,000) | (30,000) |
| <u>Radiation Emergency</u> | | | | | | |
| Radiation Emergency | 01449432 01045 | 6,977 | 6,977 | 6,905 | (72) | (72) |
| Subtotal | | 6,977 | 6,977 | 6,905 | (72) | (72) |
| <u>Alameda Park/Pool</u> | | | | | | |
| Shelter Reservations | 01510447 04096 | 35,000 | 35,000 | 36,877 | 1,877 | 1,877 |
| Concessions | 01520447 04097 | 28,500 | 28,500 | 23,225 | (5,275) | (5,275) |
| Locker Income | 01520447 04098 | 15,000 | 15,000 | 9,775 | (5,225) | (5,225) |
| Swim Team | 01520447 04099 | 3,800 | 3,800 | 4,310 | 510 | 510 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|---|----------------|------------------|------------------|------------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Revenues: (Continued) | | | | | | |
| Alameda Park/Pool (Continued) | | | | | | |
| Pool Admissions | 01520447 04100 | 75,000 | 75,000 | 52,116 | (22,884) | (22,884) |
| Swim Lessons | 01520447 04101 | 18,000 | 18,000 | 12,629 | (5,371) | (5,371) |
| Pool Passes | 01520447 04102 | 25,000 | 25,000 | 22,045 | (2,955) | (2,955) |
| Pool Programs | 01520447 04166 | 6,500 | 6,500 | 4,348 | (2,152) | (2,152) |
| Miscellaneous | 01520447 05000 | 500 | 500 | 318 | (182) | (182) |
| Overage/Shortage | 01520447 05003 | - | - | 7 | 7 | 7 |
| Subtotal | | 207,300 | 207,300 | 165,650 | (41,650) | (41,650) |
| Sunnyview Administration | | | | | | |
| Transfer from Sunnyview | 01550592 09009 | - | - | 1,000,000 | 1,000,000 | 1,000,000 |
| Subtotal | | - | - | 1,000,000 | 1,000,000 | 1,000,000 |
| Interest | | | | | | |
| Interest | 01610461 06000 | 55,000 | 55,000 | 29,066 | (25,934) | (25,934) |
| Subtotal | | 55,000 | 55,000 | 29,066 | (25,934) | (25,934) |
| Miscellaneous | | | | | | |
| Insurance Refunds | 01615594 07015 | - | - | 631 | 631 | 631 |
| Land Use Allowance | 01640462 04118 | 1,395 | 1,395 | 1,395 | - | - |
| Building and Equipment Use Allowance | 01640462 04119 | 425,000 | 425,000 | 392,662 | (32,338) | (32,338) |
| Marcellus Shale Lease | 01640462 04178 | 115,992 | 115,992 | 115,992 | - | - |
| Marcellus Shale Royalties | 01640462 04188 | 840,000 | 840,000 | 507,195 | (332,805) | (332,805) |
| Miscellaneous Revenue | 01640469 05000 | 5,000 | 5,000 | 4,606 | (394) | (394) |
| Restitution - Juvenile Probation | 01640594 07016 | 1,000 | 1,000 | - | (1,000) | (1,000) |
| Cost Allocation Plan | 01640594 07017 | 900,000 | 900,000 | 763,669 | (136,331) | (136,331) |
| Miscellaneous Receipts | 01640594 07028 | 3,500 | 3,500 | 3,954 | 454 | 454 |
| Subtotal | | 2,291,887 | 2,291,887 | 1,790,104 | (501,783) | (501,783) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(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 | 629 | 329 | 329 |
| Subtotal | | 300 | 300 | 629 | 329 | 329 |
| <u>Drug & Alcohol Administrative</u> | | | | | | |
| D & A DUI Match | 01880446 04133 | 95,000 | 95,000 | 88,168 | (6,832) | (6,832) |
| Subtotal | | 95,000 | 95,000 | 88,168 | (6,832) | (6,832) |
| <u>Prior Year</u> | | | | | | |
| Prior Year Fund Balance Carryover | 01000400 00000 | 5,307,519 | 5,307,519 | - | (5,307,519) | (5,307,519) |
| Grand Total General Fund Revenues | | \$ 60,135,085 | \$ 60,352,332 | \$ 56,546,679 | \$ (3,588,406) | \$ (3,805,653) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(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: | \$ 60,135,085 | \$ 60,352,332 | \$ 56,546,679 | \$ (3,588,406) | \$ (3,805,653) |
| Operating Reserve | 2,500 | 2,500 | 2,442 | (58) | (58) |
| Workers Compensation | 17,000 | 17,000 | 48,291 | 31,291 | 31,291 |
| Tax Claim | 2,169,000 | 2,169,000 | 2,052,294 | (116,706) | (116,706) |
| Agricultural Conservation | 200,000 | 200,000 | 171,570 | (28,430) | (28,430) |
| Less: Prior Year Fund Balance Carryover | | | | | |
| General Fund | 5,307,519 | 5,307,519 | - | (5,307,519) | (5,307,519) |
| Less: Elimination of Interfund Transfers | | | | | |
| Workers Compensation | 50,000 | 50,000 | 108,340 | 58,340 | 58,340 |
| Tax Claim | 2,300,000 | 2,300,000 | 2,052,294 | (247,706) | (247,706) |
| Agricultural Conservation | 150,000 | 150,000 | 150,000 | - | - |
| Grand Total As Reported in the CAFR | \$ 54,716,066 | \$ 54,933,313 | \$ 56,510,642 | \$ 1,794,576 | \$ 1,577,329 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <hr/> | | | | | | |
| Commissioners | | | | | | |
| <hr/> | | | | | | |
| Salaries - Commissioners | 010106 0100 | \$ 256,852 | \$ 256,852 | \$ 251,621 | \$ 5,231 | \$ 5,231 |
| Staff Salaries | 010106 0300 | 323,549 | 323,549 | 281,328 | 42,221 | 42,221 |
| Social Security | 010106 0802 | 44,290 | 44,290 | 40,286 | 4,004 | 4,004 |
| Retirement | 010106 0804 | 115,788 | 115,788 | 94,905 | 20,883 | 20,883 |
| Medical/Prescription/Dental | 010106 0807 | 91,255 | 91,255 | 89,085 | 2,170 | 2,170 |
| Vision/Life Insurance | 010106 0809 | 1,142 | 1,142 | 1,241 | (99) | (99) |
| Contracted Services | 010107 1000 | 13,000 | 9,800 | (35,000) | 48,000 | 44,800 |
| Telephone | 010107 2400 | 100 | 100 | (8) | 108 | 108 |
| Advertising | 010107 2700 | 4,200 | 4,200 | 1,488 | 2,712 | 2,712 |
| Materials and Supplies | 010107 3000 | 7,500 | 7,500 | 2,850 | 4,650 | 4,650 |
| Travel and Transportation | 010107 4100 | 17,000 | 17,000 | 10,019 | 6,981 | 6,981 |
| Equipment Maintenance and Rental | 010107 4500 | 1,500 | 1,500 | 2,276 | (776) | (776) |
| Bonds | 010107 6000 | 750 | 750 | - | 750 | 750 |
| Association Dues | 010107 6100 | 17,000 | 20,200 | 20,472 | (3,472) | (272) |
| Other Miscellaneous Costs | 010107 8004 | 7,500 | 7,500 | 9,614 | (2,114) | (2,114) |
| | | 901,426 | 901,426 | 770,177 | 131,249 | 131,249 |
| <hr/> | | | | | | |
| Security | | | | | | |
| <hr/> | | | | | | |
| 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 Miscellaneous Costs | 010127 8004 | 1,000 | 1,000 | 400 | 600 | 600 |
| | | 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

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|-----------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Election Bureau | | | | | | |
| Salary - Election Bureau Director | 010206 0100 | 51,745 | 51,745 | 50,772 | 973 | 973 |
| Staff Salaries | 010206 0300 | 116,225 | 116,205 | 110,275 | 5,950 | 5,930 |
| Social Security | 010206 0802 | 12,850 | 12,850 | 12,348 | 502 | 502 |
| Retirement | 010206 0804 | 34,013 | 24,463 | 33,836 | 177 | (9,373) |
| Medical/Prescription/Dental | 010206 0807 | 43,477 | 53,047 | 53,042 | (9,565) | 5 |
| Vision/Life Insurance | 010206 0809 | 501 | 501 | 583 | (82) | (82) |
| Advertising | 010207 2700 | 1,500 | 1,500 | - | 1,500 | 1,500 |
| Materials and Supplies | 010207 3000 | 7,000 | 7,000 | 6,523 | 477 | 477 |
| Training and Staff Development | 010207 4000 | - | 5,740 | 5,741 | (5,741) | (1) |
| Travel and Transportation | 010207 4100 | 2,900 | 1,086 | 1,273 | 1,627 | (187) |
| Equipment Maintenance and Rental | 010207 4500 | 9,500 | 5,574 | 3,676 | 5,824 | 1,898 |
| List Maintenance | 010207 4508 | 1,500 | 1,500 | 904 | 596 | 596 |
| Subtotal | | 281,211 | 281,211 | 278,973 | 2,238 | 2,238 |
| Election Return Board | | | | | | |
| Salaries - Judges of Election | 010216 0100 | 135,000 | 136,057 | 131,780 | 3,220 | 4,277 |
| Return Board Election | 010216 0301 | 3,500 | 2,443 | 306 | 3,194 | 2,137 |
| Rent/Occupancy Costs | 010217 2200 | 7,000 | 7,000 | 6,450 | 550 | 550 |
| Printing of Ballots | 010217 2600 | 15,000 | 15,000 | 8,422 | 6,578 | 6,578 |
| Advertising | 010217 2700 | 10,000 | 10,000 | 3,520 | 6,480 | 6,480 |
| Materials and Supplies | 010217 3000 | 12,000 | 12,000 | 5,698 | 6,302 | 6,302 |
| Training and Staff Development | 010217 4000 | 12,000 | 12,000 | 5,305 | 6,695 | 6,695 |
| Travel and Transportation | 010217 4100 | 9,000 | 13,300 | 11,869 | (2,869) | 1,431 |
| Equipment Maintenance and Rental | 010217 4500 | 53,000 | 53,395 | 53,342 | (342) | 53 |
| Other Miscellaneous Costs | 010217 8004 | 8,500 | 8,500 | 4,668 | 3,832 | 3,832 |
| Subtotal | | 265,000 | 269,695 | 231,360 | 33,640 | 38,335 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-----------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Controller | | | | | | |
| Salary - Controller | 010306 0100 | 84,600 | 84,600 | 81,184 | 3,416 | 3,416 |
| Solicitor Salary | 010306 0200 | 6,000 | 6,000 | - | 6,000 | 6,000 |
| Staff Salaries | 010306 0300 | 393,411 | 393,411 | 323,046 | 70,365 | 70,365 |
| Intern | 010306 0700 | 9,500 | 9,500 | 4,523 | 4,977 | 4,977 |
| Social Security | 010306 0802 | 37,295 | 37,295 | 31,457 | 5,838 | 5,838 |
| Retirement | 010306 0804 | 93,478 | 93,478 | 74,949 | 18,529 | 18,529 |
| Medical/Prescription/Dental | 010306 0807 | 70,113 | 70,113 | 57,066 | 13,047 | 13,047 |
| Vision/Life Insurance | 010306 0809 | 1,302 | 1,302 | 1,302 | - | - |
| Contracted Audits | 010307 1001 | 40,000 | 40,000 | 27,663 | 12,337 | 12,337 |
| Advertising | 010307 2700 | 2,000 | 2,000 | 1,500 | 500 | 500 |
| Materials and Supplies | 010307 3000 | 9,100 | 9,100 | 8,040 | 1,060 | 1,060 |
| Training and Staff Development | 010307 4000 | 9,500 | 9,500 | 3,896 | 5,604 | 5,604 |
| Travel and Transportation | 010307 4100 | 300 | 300 | 132 | 168 | 168 |
| Equipment Maintenance and Rental | 010307 4500 | 1,300 | 1,300 | 1,027 | 273 | 273 |
| Association Dues | 010307 6100 | 1,200 | 1,200 | 870 | 330 | 330 |
| | Subtotal | 759,099 | 759,099 | 616,655 | 142,444 | 142,444 |
| Single Audit | | | | | | |
| Single Audit | 010407 1002 | 116,250 | 118,310 | 74,268 | 41,982 | 44,042 |
| Row Office Financial Summaries | 010407 1012 | 8,150 | 8,150 | - | 8,150 | 8,150 |
| | Subtotal | 124,400 | 126,460 | 74,268 | 50,132 | 52,192 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|-------------------------------------|-----------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Budget | | | | | | |
| Staff Salaries - Budget Coordinator | 010506 0300 | 81,945 | 81,945 | 74,919 | 7,026 | 7,026 |
| Social Security | 010506 0802 | 6,086 | 6,086 | 5,677 | 409 | 409 |
| Retirement | 010506 0804 | 15,910 | 15,910 | 15,884 | 26 | 26 |
| Medical/Prescription/Dental | 010506 0807 | 14,476 | 14,476 | 14,074 | 402 | 402 |
| Vision/Life Insurance | 010506 0809 | 200 | 200 | 142 | 58 | 58 |
| Materials and Supplies | 010507 3000 | 1,300 | 1,300 | 251 | 1,049 | 1,049 |
| Travel and Transportation | 010507 4100 | 1,500 | 1,500 | - | 1,500 | 1,500 |
| Equipment Maintenance and Rental | 010507 4500 | 425 | 425 | 377 | 48 | 48 |
| Association Dues | 010507 6100 | 215 | 215 | - | 215 | 215 |
| | Subtotal | 122,057 | 122,057 | 111,324 | 10,733 | 10,733 |
| Assessment | | | | | | |
| Salary - Assessment Director | 010606 0100 | 64,500 | 64,500 | 64,662 | (162) | (162) |
| Staff Salaries | 010606 0300 | 324,500 | 324,500 | 305,778 | 18,722 | 18,722 |
| Social Security | 010606 0802 | 30,000 | 30,000 | 27,769 | 2,231 | 2,231 |
| Retirement | 010606 0804 | 82,000 | 82,000 | 78,538 | 3,462 | 3,462 |
| Medical/Prescription/Dental | 010606 0807 | 140,000 | 140,000 | 131,731 | 8,269 | 8,269 |
| Vision/Life Insurance | 010606 0809 | 2,000 | 2,000 | 1,551 | 449 | 449 |
| Contracted Appraisals | 010607 1003 | 25,000 | 25,000 | 15,700 | 9,300 | 9,300 |
| Appeal Board | 010607 1013 | 3,500 | 3,700 | 3,640 | (140) | 60 |
| Materials and Supplies | 010607 3000 | 18,000 | 15,723 | 9,094 | 8,906 | 6,629 |
| Training and Staff Development | 010607 4000 | 11,000 | 11,000 | 3,319 | 7,681 | 7,681 |
| Travel and Transportation | 010607 4100 | 15,000 | 14,800 | 6,374 | 8,626 | 8,426 |
| Equipment Maintenance and Rental | 010607 4500 | 18,900 | 18,900 | 14,738 | 4,162 | 4,162 |
| Association Dues | 010607 6100 | 400 | 400 | 260 | 140 | 140 |
| | Subtotal | 734,800 | 732,523 | 663,154 | 71,646 | 69,369 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Expenditures: (Continued)</u> | | | | | | |
| <u>Homestead Grant - DCED</u> | | | | | | |
| Postage | 010657 2500 | 10,000 | 10,000 | 5,163 | 4,837 | 4,837 |
| Materials and Supplies | 010657 3000 | 9,500 | 9,500 | 3,688 | 5,812 | 5,812 |
| Subtotal | | 19,500 | 19,500 | 8,851 | 10,649 | 10,649 |
| <u>Mapping</u> | | | | | | |
| Salary - Mapping Director | 010706 0100 | 49,900 | 49,900 | 49,984 | (84) | (84) |
| Staff Salaries | 010706 0300 | 90,700 | 90,700 | 96,267 | (5,567) | (5,567) |
| Social Security | 010706 0802 | 10,800 | 10,800 | 10,975 | (175) | (175) |
| Retirement | 010706 0804 | 29,500 | 29,500 | 31,007 | (1,507) | (1,507) |
| Medical/Prescription/Dental | 010706 0807 | 55,000 | 55,000 | 41,077 | 13,923 | 13,923 |
| Vision/Life Insurance | 010706 0809 | 750 | 750 | 509 | 241 | 241 |
| Materials and Supplies | 010707 3000 | 10,200 | 5,175 | 1,631 | 8,569 | 3,544 |
| Training & Staff Development | 010707 4000 | 2,000 | 1,800 | - | 2,000 | 1,800 |
| Travel and Transportation | 010707 4100 | 1,500 | 1,500 | 12 | 1,488 | 1,488 |
| Equipment Maintenance and Rental | 010707 4500 | 15,700 | 15,700 | 6,782 | 8,918 | 8,918 |
| Association Dues | 010707 6100 | - | 200 | 200 | (200) | - |
| Subtotal | | 266,050 | 261,025 | 238,444 | 27,606 | 22,581 |
| <u>Tax Collectors</u> | | | | | | |
| Commissions | 010806 0344 | 320,000 | 320,000 | 270,648 | 49,352 | 49,352 |
| Social Security | 010806 0802 | 23,000 | 23,000 | 20,705 | 2,295 | 2,295 |
| Postage | 010807 2500 | 1,800 | 1,800 | 2,040 | (240) | (240) |
| Materials and Supplies | 010807 3000 | 500 | 500 | 460 | 40 | 40 |
| Bonds | 010807 6000 | 22,000 | 26,025 | 26,025 | (4,025) | - |
| Subtotal | | 367,300 | 371,325 | 319,878 | 47,422 | 51,447 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <hr/> | | | | | | |
| Tax Claim | | | | | | |
| <hr/> | | | | | | |
| Salary - Tax Claim Director | 011006 0100 | 45,500 | 45,500 | 45,604 | (104) | (104) |
| Staff Salaries | 011006 0300 | 64,000 | 64,000 | 73,373 | (9,373) | (9,373) |
| Social Security | 011006 0802 | 8,400 | 8,400 | 8,926 | (526) | (526) |
| Retirement | 011006 0804 | 23,000 | 23,000 | 24,393 | (1,393) | (1,393) |
| Medical/Prescription/Dental | 011006 0807 | 38,800 | 38,800 | 33,927 | 4,873 | 4,873 |
| Vision/Life Insurance | 011006 0809 | 500 | 500 | 445 | 55 | 55 |
| Advertising | 011007 2700 | 85,000 | 82,000 | 50,043 | 34,957 | 31,957 |
| Materials and Supplies | 011007 3000 | 5,000 | 5,000 | 1,842 | 3,158 | 3,158 |
| Training and Staff Development | 011007 4000 | 1,000 | 1,000 | - | 1,000 | 1,000 |
| Travel and Transportation | 011007 4100 | 1,500 | 1,500 | 684 | 816 | 816 |
| Equipment Maintenance and Rental | 011007 4500 | 16,000 | 16,000 | 13,907 | 2,093 | 2,093 |
| Title Searches | 011007 5000 | 10,000 | 10,000 | 4,952 | 5,048 | 5,048 |
| Judicial Sale | 011007 5200 | 100,000 | 100,000 | 29,931 | 70,069 | 70,069 |
| Bonds | 011007 6000 | 1,800 | 4,800 | 4,715 | (2,915) | 85 |
| Association Dues | 011007 6100 | 200 | 3,200 | 100 | 100 | 3,100 |
| | | 400,700 | 403,700 | 292,842 | 107,858 | 110,858 |
| <hr/> | | | | | | |
| Treasurer | | | | | | |
| <hr/> | | | | | | |
| Salary - Treasurer | 011106 0100 | 80,849 | 80,849 | 81,044 | (195) | (195) |
| Solicitor Salary | 011106 0200 | 6,000 | 6,000 | 6,000 | - | - |
| Staff Salaries | 011106 0300 | 225,462 | 225,429 | 233,626 | (8,164) | (8,197) |
| Doe Project Salaries | 011106 0311 | 3,500 | 3,500 | 2,739 | 761 | 761 |
| Social Security | 011106 0802 | 24,800 | 24,800 | 24,023 | 777 | 777 |
| Retirement | 011106 0804 | 61,130 | 60,030 | 66,714 | (5,584) | (6,684) |
| Medical/Prescription/Dental | 011106 0807 | 86,343 | 87,476 | 87,471 | (1,128) | 5 |
| Vision/Life Insurance | 011106 0809 | 1,020 | 1,020 | 1,020 | - | - |
| Bureau of Dog Law Enforcement | 011107 2500 | 10,000 | 10,000 | 8,265 | 1,735 | 1,735 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <hr/> | | | | | | |
| Treasurer (Continued) | | | | | | |
| <hr/> | | | | | | |
| License Administration Expended | 011107 2501 | - | - | 5,114 | (5,114) | (5,114) |
| Materials and Supplies | 011107 3000 | 3,000 | 3,000 | 1,942 | 1,058 | 1,058 |
| Training and Staff Development | 011107 4000 | 1,400 | 1,400 | 150 | 1,250 | 1,250 |
| Travel and Transportation | 011107 4100 | 2,100 | 2,100 | 425 | 1,675 | 1,675 |
| Equipment Maintenance and Rental | 011107 4500 | 1,000 | 1,000 | 409 | 591 | 591 |
| Association Dues | 011107 6100 | 1,180 | 1,180 | 1,169 | 11 | 11 |
| | | 507,784 | 507,784 | 520,111 | (12,327) | (12,327) |
| <hr/> | | | | | | |
| Purchasing | | | | | | |
| <hr/> | | | | | | |
| Salary - Purchasing Director | 011206 0100 | 25,100 | 25,100 | 25,055 | 45 | 45 |
| Social Security | 011206 0802 | - | - | 1,917 | (1,917) | (1,917) |
| Retirement | 011206 0804 | - | - | - | - | - |
| Medical/Prescription/Dental | 011206 0807 | - | - | - | - | - |
| Vision/Life Insurance | 011206 0809 | - | - | - | - | - |
| Materials and Supplies | 011207 3000 | 500 | 500 | 27 | 473 | 473 |
| Travel and Transportation | 011207 4100 | 200 | 200 | - | 200 | 200 |
| Equipment Maintenance and Rental | 011207 4500 | 100 | 100 | 42 | 58 | 58 |
| | | 25,900 | 25,900 | 27,041 | (1,141) | (1,141) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|-------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Solicitor | | | | | | |
| Salary - Solicitor | 011306 0100 | 93,960 | 93,960 | 94,820 | (860) | (860) |
| Social Security | 011306 0802 | 7,187 | 7,187 | 7,145 | 42 | 42 |
| Retirement | 011306 0804 | 18,792 | 18,792 | 20,103 | (1,311) | (1,311) |
| Medical/Prescription/Dental | 011306 0807 | 18,928 | 18,928 | 18,157 | 771 | 771 |
| Vision/Life Insurance | 011306 0809 | 200 | 200 | 200 | - | - |
| Materials and Supplies | 011307 3000 | 6,500 | 6,500 | 4,147 | 2,353 | 2,353 |
| Travel and Transportation | 011307 4100 | 2,600 | 2,600 | 1,995 | 605 | 605 |
| Filing Fees | 011307 5001 | 500 | 500 | 66 | 434 | 434 |
| Subtotal | | 148,667 | 148,667 | 146,633 | 2,034 | 2,034 |
| Unanticipated Legal | | | | | | |
| Unanticipated Legal - General | 011357 8005 | 100,000 | 75,000 | 14,344 | 85,656 | 60,656 |
| Unanticipated Legal - Prison | 011357 8065 | - | 25,000 | 33,089 | (33,089) | (8,089) |
| Subtotal | | 100,000 | 100,000 | 47,433 | 52,567 | 52,567 |
| Public Defender | | | | | | |
| Salary - Public Defender | 011406 0100 | 104,611 | 104,611 | 103,573 | 1,038 | 1,038 |
| Staff Salaries | 011406 0300 | 412,730 | 412,690 | 422,289 | (9,559) | (9,599) |
| Social Security | 011406 0802 | 39,576 | 39,576 | 39,639 | (63) | (63) |
| Retirement | 011406 0804 | 104,502 | 102,917 | 108,538 | (4,036) | (5,621) |
| Medical/Prescription/Dental | 011406 0807 | 93,566 | 95,191 | 95,189 | (1,623) | 2 |
| Vision/Life Insurance | 011406 0809 | 1,121 | 1,121 | 1,181 | (60) | (60) |
| Materials and Supplies | 011407 3000 | 18,500 | 20,292 | 19,866 | (1,366) | 426 |
| Travel and Training | 011407 4100 | 10,000 | 10,000 | 8,126 | 1,874 | 1,874 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|---------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <hr/> | | | | | | |
| Public Defender (Continued) | | | | | | |
| <hr/> | | | | | | |
| Equipment Maintenance and Rental | 011407 4500 | 7,500 | 6,500 | 4,061 | 3,439 | 2,439 |
| Association Dues | 011407 6100 | 2,500 | 2,500 | 2,219 | 281 | 281 |
| Costs of Defense | 011407 8056 | 28,000 | 28,000 | 7,353 | 20,647 | 20,647 |
| | | 822,606 | 823,398 | 812,034 | 10,572 | 11,364 |
| <hr/> | | | | | | |
| Recorder of Deeds | | | | | | |
| <hr/> | | | | | | |
| Salary - Recorder of Deeds | 011056 0100 | 81,251 | 81,251 | 81,044 | 207 | 207 |
| Solicitor Salary | 011056 0200 | 6,000 | 6,000 | 6,000 | - | - |
| Staff Salaries | 011056 0300 | 247,818 | 247,818 | 225,622 | 22,196 | 22,196 |
| Social Security | 011056 0802 | 25,632 | 25,632 | 22,997 | 2,635 | 2,635 |
| Retirement | 011056 0804 | 67,013 | 67,013 | 65,017 | 1,996 | 1,996 |
| Medical/Prescription/Dental | 011056 0807 | 73,362 | 73,362 | 59,178 | 14,184 | 14,184 |
| Vision/Life Insurance | 011056 0809 | 1,020 | 1,020 | 1,070 | (50) | (50) |
| Materials and Supplies | 011507 3000 | 16,500 | 16,500 | 12,709 | 3,791 | 3,791 |
| Book Repairs | 011507 3100 | 2,500 | 2,500 | - | 2,500 | 2,500 |
| Microfilm | 011507 3103 | 10,000 | 10,000 | 134 | 9,866 | 9,866 |
| Travel and Transportation | 011507 4100 | 2,000 | 2,000 | 63 | 1,937 | 1,937 |
| Equipment Maintenance and Rental | 011507 4500 | 15,000 | 15,000 | 14,131 | 869 | 869 |
| 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 | 712 | 38 | 38 |
| Transfer to Records Fund | 01150792 7249 | - | - | - | - | - |
| | | 550,646 | 550,646 | 489,277 | 61,369 | 61,369 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|--------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Personnel | | | | | | |
| Salary - Personnel Director | 011606 0100 | 85,470 | 85,470 | 87,250 | (1,780) | (1,780) |
| Staff Salaries | 011606 0300 | 195,848 | 195,848 | 197,649 | (1,801) | (1,801) |
| Social Security | 011606 0802 | 21,521 | 21,521 | 21,442 | 79 | 79 |
| Retirement | 011606 0804 | 56,883 | 56,883 | 60,402 | (3,519) | (3,519) |
| Medical/Prescription/Dental | 011606 0807 | 47,365 | 47,365 | 46,067 | 1,298 | 1,298 |
| Vision/Life Insurance | 011606 0809 | 622 | 622 | 622 | - | - |
| Contracted Services | 011607 1000 | 11,880 | 11,880 | 8,096 | 3,784 | 3,784 |
| Materials and Supplies | 011607 0300 | 4,950 | 2,950 | 2,208 | 2,742 | 742 |
| Training and Staff Development | 011607 4000 | 3,465 | 1,965 | 908 | 2,557 | 1,057 |
| Travel and Transportation | 011607 4100 | 2,000 | 1,500 | 1,027 | 973 | 473 |
| Equipment Maintenance and Rental | 011607 4500 | 1,990 | 1,990 | 1,611 | 379 | 379 |
| Subtotal | | 431,994 | 427,994 | 427,282 | 4,712 | 712 |
| Payroll | | | | | | |
| Personnel Processing | 011617 1006 | 34,650 | 34,650 | 58,405 | (23,755) | (23,755) |
| PC Personnel Package | 011617 1017 | 990 | 990 | - | 990 | 990 |
| Subtotal | | 35,640 | 35,640 | 58,405 | (22,765) | (22,765) |
| Employee Benefits | | | | | | |
| Workmen's Compensation | 0116264 0811 | (5,000) | (5,000) | 166,405 | (171,405) | (171,405) |
| Unemployment Compensation | 0116265 0812 | 75,000 | 75,000 | 16,141 | 58,859 | 58,859 |
| Cobra Health Benefits | 0116267 0808 | - | - | (1,418) | 1,418 | 1,418 |
| Education | 0116267 0814 | 9,900 | 9,900 | 3,000 | 6,900 | 6,900 |
| Subtotal | | 79,900 | 79,900 | 184,128 | (104,228) | (104,228) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|--|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Central Phone | | | | | | |
| Staff Salaries | 011706 0300 | 40,040 | 40,040 | 38,010 | 2,030 | 2,030 |
| Social Security | 011706 0802 | 3,063 | 3,063 | 2,805 | 258 | 258 |
| Retirement | 011706 0804 | 8,096 | 8,096 | 8,058 | 38 | 38 |
| Medical/Prescription/Dental | 011706 0807 | 18,928 | 18,928 | 16,248 | 2,680 | 2,680 |
| Vision/Life Insurance | 011706 0809 | 200 | 200 | 200 | - | - |
| United Telephone Service | 011707 2400 | 99,000 | 99,000 | 97,447 | 1,553 | 1,553 |
| Subtotal | | 169,327 | 169,327 | 162,768 | 6,559 | 6,559 |
| Information Technology | | | | | | |
| Salary - Information Technology Director | 011806 0100 | 94,500 | 94,500 | 108,830 | (14,330) | (14,330) |
| Staff Salaries | 011806 0300 | 322,000 | 322,000 | 278,288 | 43,712 | 43,712 |
| Social Security | 011806 0802 | 32,000 | 32,000 | 29,095 | 2,905 | 2,905 |
| Retirement | 011806 0804 | 88,000 | 88,000 | 79,813 | 8,187 | 8,187 |
| Medical/Prescription/Dental | 011806 0807 | 102,000 | 102,000 | 92,113 | 9,887 | 9,887 |
| Vision/Life Insurance | 011806 0809 | 1,500 | 1,500 | 1,117 | 383 | 383 |
| Contracted Services | 011807 1000 | 12,000 | 12,000 | 9,489 | 2,511 | 2,511 |
| Telephone | 011807 2400 | 2,000 | 2,000 | 910 | 1,090 | 1,090 |
| Materials and Supplies | 011807 3000 | 25,000 | 25,130 | 19,383 | 5,617 | 5,747 |
| Training and Staff Development | 011807 4000 | 2,500 | 2,500 | 1,997 | 503 | 503 |
| Travel and Transportation | 011807 4100 | 2,500 | 2,500 | 327 | 2,173 | 2,173 |
| Equipment Maintenance and Rental | 011807 4500 | 145,000 | 145,000 | 105,605 | 39,395 | 39,395 |
| Financial/Tax Software Support | 011807 4516 | 99,000 | 99,000 | 89,161 | 9,839 | 9,839 |
| Association Dues | 011807 6100 | 2,000 | 2,000 | 1,100 | 900 | 900 |
| Subtotal | | 930,000 | 930,130 | 817,228 | 112,772 | 112,902 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Planning | | | | | | |
| Salary - Planning Director | 011906 0100 | 86,309 | 86,309 | 80,417 | 5,892 | 5,892 |
| Staff Salaries | 011906 0300 | 69,628 | 69,598 | 63,863 | 5,765 | 5,735 |
| Social Security | 011906 0802 | 11,930 | 11,930 | 10,777 | 1,153 | 1,153 |
| Retirement | 011906 0804 | 31,188 | 26,188 | 22,765 | 8,423 | 3,423 |
| Medical/Prescription/Dental | 011906 0807 | 44,757 | 49,787 | 40,524 | 4,233 | 9,263 |
| Vision/Life Insurance | 011906 0809 | 1,040 | 1,040 | 560 | 480 | 480 |
| Contracted Services | 011907 1000 | - | - | - | - | - |
| Comprehensive | 011907 1018 | 20,000 | 20,000 | - | 20,000 | 20,000 |
| Geographical Information Systems | 011907 1026 | - | - | - | - | - |
| Telephone | 011907 2400 | 500 | 500 | - | 500 | 500 |
| Printing and Maps | 011907 2600 | 2,000 | 2,000 | - | 2,000 | 2,000 |
| Advertising | 011907 2700 | 500 | 500 | - | 500 | 500 |
| Materials and Supplies | 011907 3000 | 2,500 | 2,475 | 1,100 | 1,400 | 1,375 |
| Training and Staff Development | 011907 4000 | 1,500 | 1,700 | 1,650 | (150) | 50 |
| Travel and Transportation | 011907 4100 | 5,000 | 4,800 | 2,309 | 2,691 | 2,491 |
| Equipment Maintenance and Rental | 011907 4500 | 3,000 | 3,000 | 444 | 2,556 | 2,556 |
| Association Dues | 011907 6100 | 500 | 525 | 512 | (12) | 13 |
| | | 280,352 | 280,352 | 224,921 | 55,431 | 55,431 |
| Safety Committee | | | | | | |
| Materials and Supplies | 012017 3000 | 4,500 | 4,500 | 1,032 | 3,468 | 3,468 |
| Training and Staff Development | 012017 4000 | 2,970 | 2,970 | 126 | 2,844 | 2,844 |
| | | 7,470 | 7,470 | 1,158 | 6,312 | 6,312 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|-------------------------------------|-------------|------------------|------------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Grants Management | | | | | | |
| Salary - Grants Management Director | 012106 0100 | 61,034 | 61,034 | 60,841 | 193 | 193 |
| Staff Salaries | 012106 0300 | 65,761 | 65,761 | 71,790 | (6,029) | (6,029) |
| Social Security | 012106 0802 | 9,699 | 9,699 | 10,015 | (316) | (316) |
| Retirement | 012106 0804 | 25,359 | 25,359 | - | 25,359 | 25,359 |
| Medical/Prescription/Dental | 012106 0807 | 32,399 | 32,399 | 31,799 | 600 | 600 |
| Vision/Life Insurance | 012106 0809 | 400 | 400 | 400 | - | - |
| Subtotal | | 194,652 | 194,652 | 174,845 | 19,807 | 19,807 |
| Maintenance | | | | | | |
| Salary - Maintenance Supervisor | 012206 0100 | 68,651 | 68,651 | 50,900 | 17,751 | 17,751 |
| Staff Salaries | 012206 0300 | 484,102 | 484,102 | 485,121 | (1,019) | (1,019) |
| Social Security | 012206 0802 | 41,441 | 41,441 | 40,432 | 1,009 | 1,009 |
| Uniform Allowance | 012206 0803 | 4,500 | 4,500 | 3,000 | 1,500 | 1,500 |
| Retirement | 012206 0804 | 106,298 | 106,298 | 107,308 | (1,010) | (1,010) |
| Medical/Prescription/Dental | 012206 0807 | 173,294 | 173,294 | 159,388 | 13,906 | 13,906 |
| Vision/Life Insurance | 012206 0809 | 2,105 | 2,105 | 1,957 | 148 | 148 |
| Contracted Services | 012207 1000 | 6,558 | 6,558 | 4,071 | 2,487 | 2,487 |
| Utilities | 012207 2300 | 41,900 | 41,900 | 24,177 | 17,723 | 17,723 |
| Materials and Supplies | 012207 3000 | 26,369 | 26,369 | 18,267 | 8,102 | 8,102 |
| Travel and Transportation | 012207 4100 | 1,217 | 1,217 | 1,215 | 2 | 2 |
| Inspection | 012207 5035 | 3,221 | 3,221 | 3,144 | 77 | 77 |
| Off-Site Storage | 012207 6200 | 46,513 | 46,513 | 42,713 | 3,800 | 3,800 |
| Unanticipated Damage | 012207 8009 | 10,000 | 10,000 | 7,912 | 2,088 | 2,088 |
| Subtotal | | 1,016,169 | 1,016,169 | 949,605 | 66,564 | 66,564 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|-----------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Expenditures: (Continued)</u> | | | | | | |
| <u>Miscellaneous Maintenance</u> | | | | | | |
| Contracted Services | 012217 1000 | 1,785 | 1,785 | 558 | 1,227 | 1,227 |
| Utilities (Barn #1) | 012217 2306 | 250 | 250 | 116 | 134 | 134 |
| Utilities (Building #9) | 012217 2307 | 22,464 | 22,464 | 22,624 | (160) | (160) |
| Materials and Supplies | 012217 3000 | 12,168 | 12,168 | 9,985 | 2,183 | 2,183 |
| Equipment Maintenance and Rental | 012217 4500 | 5,624 | 5,624 | 500 | 5,124 | 5,124 |
| Sunnyview Complex | 012217 4509 | 7,571 | 7,571 | 5,296 | 2,275 | 2,275 |
| Unanticipated Damage | 012217 8009 | 10,000 | 10,000 | 1,717 | 8,283 | 8,283 |
| Subtotal | | 59,862 | 59,862 | 40,796 | 19,066 | 19,066 |
| <u>Government Center Building</u> | | | | | | |
| Contracted Services | 012227 1000 | 63,196 | 63,196 | 41,329 | 21,867 | 21,867 |
| Utilities | 012227 2300 | 295,568 | 295,568 | 251,904 | 43,664 | 43,664 |
| Telephone | 012227 2400 | 1,514 | 1,514 | 975 | 539 | 539 |
| Materials and Supplies | 012227 3000 | 77,697 | 85,359 | 57,371 | 20,326 | 27,988 |
| Equipment Maintenance and Rental | 012227 4500 | 25,325 | 24,225 | 10,823 | 14,502 | 13,402 |
| Subtotal | | 463,300 | 469,862 | 362,402 | 100,898 | 107,460 |
| <u>Government Center Annex</u> | | | | | | |
| Materials and Supplies | 012237 3000 | 7,649 | 7,649 | 4,352 | 3,297 | 3,297 |
| Subtotal | | 7,649 | 7,649 | 4,352 | 3,297 | 3,297 |
| <u>Construction</u> | | | | | | |
| Salary - Construction Supervisor | 012306 0100 | 67,468 | 67,468 | 61,287 | 6,181 | 6,181 |
| Staff Salaries | 012306 0300 | 429,113 | 429,113 | 392,183 | 36,930 | 36,930 |
| Social Security | 012306 0802 | 39,302 | 39,302 | 34,349 | 4,953 | 4,953 |
| Uniform Allowance | 012306 0803 | 3,300 | 3,300 | 2,800 | 500 | 500 |
| Retirement | 012306 0804 | 102,750 | 102,750 | 95,664 | 7,086 | 7,086 |
| Medical/Prescription/Dental | 012306 0807 | 188,275 | 188,275 | 172,328 | 15,947 | 15,947 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|--------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Construction (Continued) | | | | | | |
| Vision/Life Insurance | 012306 0809 | 2,079 | 2,079 | 1,933 | 146 | 146 |
| Utilities | 012307 2300 | 865 | 865 | 407 | 458 | 458 |
| Materials and Supplies | 012307 3000 | 5,157 | 5,157 | 4,861 | 296 | 296 |
| Supply Inventory | 012307 3005 | 2,196 | 2,196 | 1,407 | 789 | 789 |
| Travel and Transportation | 012307 4100 | 7,725 | 7,725 | 8,093 | (368) | (368) |
| Equipment Maintenance and Rental | 012307 4500 | 1,754 | 1,754 | 1,016 | 738 | 738 |
| Subtotal | | 849,984 | 849,984 | 776,328 | 73,656 | 73,656 |
| Mailroom | | | | | | |
| Staff Salaries | 012406 0300 | 22,700 | 22,700 | 23,137 | (437) | (437) |
| Social Security | 012406 0802 | 1,737 | 1,737 | 1,770 | (33) | (33) |
| Postage | 012407 2500 | 275,600 | 275,600 | 229,267 | 46,333 | 46,333 |
| Materials and Supplies | 012407 3000 | 55,176 | 55,176 | 41,479 | 13,697 | 13,697 |
| Travel and Training | 012407 4100 | 1,200 | 1,200 | 683 | 517 | 517 |
| Equipment Maintenance and Rental | 012407 4500 | 22,770 | 22,770 | 13,887 | 8,883 | 8,883 |
| Central Supply | 0124078 3002 | 20,000 | 20,000 | - | 20,000 | 20,000 |
| Subtotal | | 399,183 | 399,183 | 310,223 | 88,960 | 88,960 |
| Car Pool | | | | | | |
| Salary - Car Pool Supervisor | 012506 0100 | 54,577 | 54,577 | 43,139 | 11,438 | 11,438 |
| Staff Salary | 012506 0300 | 45,716 | 45,716 | 39,491 | 6,225 | 6,225 |
| Social Security | 012506 0802 | 7,672 | 7,672 | 7,698 | (26) | (26) |
| Uniform Allowance | 012506 0803 | 1,225 | 1,225 | 909 | 316 | 316 |
| Retirement | 012506 0804 | 20,279 | 20,279 | 17,519 | 2,760 | 2,760 |
| Medical/Prescription/Dental | 012506 0807 | 16,177 | 16,177 | 15,942 | 235 | 235 |
| 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

FOR THE YEAR ENDED DECEMBER 31, 2014

(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 | 1,337 | 1,075 | 262 | 262 |
| Gasoline Costs | 012507 3500 | 6,314 | 6,314 | - | 6,314 | 6,314 |
| Vehicle Supplies | 012507 3501 | 21,751 | 21,751 | 21 | 21,730 | 21,730 |
| Outside Repairs | 012507 3502 | 1,000 | 1,000 | - | 1,000 | 1,000 |
| Travel and Transportation | 012507 4100 | 2,500 | 2,500 | 2,189 | 311 | 311 |
| Leased Vehicles | 012507 4200 | 594 | 594 | - | 594 | 594 |
| Equipment Maintenance and Rental | 012507 4500 | 1,371 | 1,371 | 949 | 422 | 422 |
| Capital Equipment | 012509 9500 | 5,000 | 9,000 | 7,856 | (2,856) | 1,144 |
| Subtotal | | 185,733 | 189,733 | 137,008 | 48,725 | 52,725 |
| <u>Court Administration</u> | | | | | | |
| Contingency | 012706 0000 | 110,500 | 75,325 | - | 110,500 | 75,325 |
| Staff Salary - Legal Secretaries | 012706 0312 | 292,987 | 292,987 | 341,992 | (49,005) | (49,005) |
| Staff Salary - Tipstaffs | 012706 0332 | 220,610 | 220,610 | 113,858 | 106,752 | 106,752 |
| Staff Salary - Other Staff | 012706 0336 | 333,385 | 333,385 | 284,941 | 48,444 | 48,444 |
| Staff Salary - Law Clerks | 012706 0345 | 280,244 | 280,244 | 285,292 | (5,048) | (5,048) |
| Staff Salary - Court Stenographers | 012706 0346 | 425,137 | 425,137 | 427,716 | (2,579) | (2,579) |
| Social Security | 012706 0802 | 118,776 | 118,776 | 110,150 | 8,626 | 8,626 |
| Retirement | 012706 0804 | 310,472 | 310,472 | 286,368 | 24,104 | 24,104 |
| Medical/Prescription/Dental | 012706 0807 | 414,246 | 414,246 | 356,058 | 58,188 | 58,188 |
| Vision/Life Insurance | 012706 0809 | 5,088 | 5,088 | 4,191 | 897 | 897 |
| Arbitrators | 012707 1007 | 25,000 | 16,500 | 12,450 | 12,550 | 4,050 |
| Court Appointed Attorney | 012707 1019 | 260,000 | 302,600 | 299,624 | (39,624) | 2,976 |
| MH/MR Commitments | 012707 1029 | 18,000 | 20,000 | 20,000 | (2,000) | - |
| Arbitrators - Tax Appeals | 012707 1048 | 5,000 | 5,000 | - | 5,000 | 5,000 |
| Juvenile Court Appointed Attorney | 012707 1053 | 120,000 | 147,000 | 145,061 | (25,061) | 1,939 |
| Telephone | 012707 2400 | 4,000 | 4,000 | 3,007 | 993 | 993 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(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 | 2,000 | 2,000 | 1,426 | 574 | 574 |
| Materials and Supplies | 012707 | 3000 | 35,000 | 35,339 | 27,576 | 7,424 | 7,763 |
| Subscriptions | 012707 | 3104 | 25,000 | 26,425 | 26,154 | (1,154) | 271 |
| Travel and Training | 012707 | 4100 | 6,600 | 6,600 | 6,426 | 174 | 174 |
| Equipment Maintenance and Rental | 012707 | 4500 | 25,000 | 25,000 | 24,737 | 263 | 263 |
| Transcripts | 012707 | 5013 | 10,000 | 10,500 | 11,474 | (1,474) | (974) |
| Jury Expense | 012707 | 5026 | - | - | - | - | - |
| Translator Expense | 012707 | 5038 | 6,000 | 6,000 | 3,464 | 2,536 | 2,536 |
| Association Dues | 012707 | 6100 | 4,300 | 4,300 | 3,705 | 595 | 595 |
| Other Miscellaneous Costs | 012707 | 8004 | 150,000 | 82,045 | 65,124 | 84,876 | 16,921 |
| Criminal Justice Advisory Board | 012707 | 8024 | 1,500 | 1,500 | 886 | 614 | 614 |
| MH Evaluations | 012707 | 8062 | 7,500 | 7,500 | 7,375 | 125 | 125 |
| Subtotal | | | 3,216,345 | 3,178,579 | 2,869,055 | 347,290 | 309,524 |
| <u>Custody Conciliator</u> | | | | | | | |
| Staff Salaries | 012716 | 0300 | 143,440 | 143,440 | 174,875 | (31,435) | (31,435) |
| Social Security | 012716 | 0802 | 10,973 | 10,973 | 13,116 | (2,143) | (2,143) |
| Retirement | 012716 | 0804 | 28,688 | 28,688 | 37,076 | (8,388) | (8,388) |
| Medical/Prescription/Dental | 012716 | 0807 | 54,514 | 60,014 | 59,944 | (5,430) | 70 |
| Vision/Life Insurance | 012716 | 0809 | 660 | 660 | 632 | 28 | 28 |
| Indigent Defense - DRS Non Title IV-D | 012716 | 1020 | 9,600 | 9,600 | 8,940 | 660 | 660 |
| Material and Supplies | 012717 | 3000 | 2,500 | 2,500 | 2,411 | 89 | 89 |
| Medical and Other Exams | 012717 | 5009 | 1,000 | 1,000 | 371 | 629 | 629 |
| Subtotal | | | 251,375 | 256,875 | 297,365 | (45,990) | (40,490) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|--|-----------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <hr/> | | | | | | |
| Jury Commissioners | | | | | | |
| <hr/> | | | | | | |
| Salaries | 012726 0100 | - | - | - | - | - |
| Social Security | 012726 0802 | - | - | - | - | - |
| Retirement | 012726 0804 | - | - | - | - | - |
| Medical/Prescription/Dental | 012726 0807 | - | - | - | - | - |
| Vision/Life Insurance | 012726 0809 | - | - | - | - | - |
| Postage | 012727 2500 | - | - | - | - | - |
| Materials and Supplies | 012727 3000 | - | - | - | - | - |
| Travel and Transportation | 012727 4100 | - | - | - | - | - |
| | Subtotal | - | - | - | - | - |
| <hr/> | | | | | | |
| Jury Costs | | | | | | |
| <hr/> | | | | | | |
| Postage | 012787 2500 | 8,000 | 8,000 | 7,151 | 849 | 849 |
| Material & Supplies | 012787 3000 | 2,000 | 2,000 | 1,376 | 624 | 624 |
| Equipment Maintenance and Rental | 012787 4500 | 6,000 | 6,000 | 5,814 | 186 | 186 |
| Jury Expense | 012787 5026 | 50,000 | 50,000 | 36,291 | 13,709 | 13,709 |
| Other Miscellaneous Costs | 012787 8004 | 20,000 | 20,000 | 635 | 19,365 | 19,365 |
| | Subtotal | 86,000 | 86,000 | 51,267 | 34,733 | 34,733 |
| <hr/> | | | | | | |
| Access and Visitation Grant | | | | | | |
| <hr/> | | | | | | |
| Family Pathways - Access and Visitation Grant | 012747 P003 | 50,000 | 70,000 | 71,722 | (21,722) | (1,722) |
| | Subtotal | 50,000 | 70,000 | 71,722 | (21,722) | (1,722) |
| <hr/> | | | | | | |
| Contributions to Domestic Relations | | | | | | |
| <hr/> | | | | | | |
| Transfer to DRO | 012757 7202 | 822,226 | 822,226 | 845,526 | (23,300) | (23,300) |
| | Subtotal | 822,226 | 822,226 | 845,526 | (23,300) | (23,300) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-----------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <hr/> | | | | | | |
| Evans City District Judge | | | | | | |
| Staff Salaries | 012806 0300 | 162,275 | 162,253 | 165,541 | (3,266) | (3,288) |
| Social Security | 012806 0802 | 12,414 | 12,414 | 12,423 | (9) | (9) |
| Retirement | 012806 0804 | 32,455 | 29,400 | 35,097 | (2,642) | (5,697) |
| Medical/Prescription/Dental | 012806 0807 | 49,385 | 52,487 | 52,484 | (3,099) | 3 |
| Vision/Life Insurance | 012806 0809 | 770 | 770 | 800 | (30) | (30) |
| Constables | 012807 1046 | 18,000 | 19,000 | 19,563 | (1,563) | (563) |
| Rent/Occupancy Costs | 012807 2200 | 42,000 | 45,000 | 45,288 | (3,288) | (288) |
| Telephone | 012807 2400 | 2,500 | 2,500 | 2,145 | 355 | 355 |
| Postage | 012807 2500 | 18,000 | 18,000 | 15,000 | 3,000 | 3,000 |
| Materials and Supplies | 012807 3000 | 6,500 | 6,000 | 5,512 | 988 | 488 |
| Travel and Transportation | 012807 4100 | 900 | 400 | 307 | 593 | 93 |
| Equipment Maintenance and Rental | 012807 4500 | 3,750 | 3,750 | 3,513 | 237 | 237 |
| | Subtotal | 348,949 | 351,974 | 357,673 | (8,724) | (5,699) |
| <hr/> | | | | | | |
| Cranberry District Judge | | | | | | |
| Staff Salaries | 012856 0300 | 166,524 | 166,524 | 167,218 | (694) | (694) |
| Social Security | 012856 0802 | 12,740 | 12,740 | 12,601 | 139 | 139 |
| Retirement | 012856 0804 | 33,305 | 33,305 | 35,452 | (2,147) | (2,147) |
| Medical/Prescription/Dental | 012856 0807 | 74,906 | 74,906 | 59,699 | 15,207 | 15,207 |
| Vision/Life Insurance | 012856 0809 | 770 | 770 | 701 | 69 | 69 |
| Constables | 012857 1046 | 11,000 | 11,000 | 10,029 | 971 | 971 |
| Rent/Occupancy Costs | 012857 2200 | 72,000 | 80,400 | 80,099 | (8,099) | 301 |
| Utilities | 012857 2300 | - | 940 | 937 | (937) | 3 |
| Telephone | 012857 2400 | 3,600 | 3,600 | 3,396 | 204 | 204 |
| Postage | 012857 2500 | 17,800 | 17,800 | 16,900 | 900 | 900 |
| Materials and Supplies | 012857 3000 | 6,500 | 6,500 | 5,166 | 1,334 | 1,334 |
| Travel and Transportation | 012857 4100 | 900 | 900 | - | 900 | 900 |
| Equipment Maintenance and Rental | 012857 4500 | 4,200 | 4,200 | 3,420 | 780 | 780 |
| | Subtotal | 404,245 | 413,585 | 395,618 | 8,627 | 17,967 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <hr/> | | | | | | |
| Saxonburg District Judge | | | | | | |
| Staff Salaries | 012906 0300 | 127,909 | 127,909 | 129,028 | (1,119) | (1,119) |
| Social Security | 012906 0802 | 9,785 | 9,785 | 9,694 | 91 | 91 |
| Retirement | 012906 0804 | 25,581 | 25,581 | 27,356 | (1,775) | (1,775) |
| Medical/Prescription/Dental | 012906 0807 | 41,664 | 41,664 | 37,828 | 3,836 | 3,836 |
| Vision/Life Insurance | 012906 0809 | 460 | 460 | 420 | 40 | 40 |
| Constables | 012907 1046 | 8,500 | 8,500 | 3,896 | 4,604 | 4,604 |
| Rent/Occupancy Costs | 012907 2200 | 35,000 | 35,000 | 30,000 | 5,000 | 5,000 |
| Utilities | 012907 2300 | - | - | - | - | - |
| Telephone | 012907 2400 | 3,500 | 3,500 | 2,322 | 1,178 | 1,178 |
| Postage | 012907 2500 | 12,000 | 12,000 | 9,000 | 3,000 | 3,000 |
| Materials and Supplies | 012907 3000 | 6,500 | 6,500 | 3,652 | 2,848 | 2,848 |
| Travel and Transportation | 012907 4100 | 900 | 900 | 794 | 106 | 106 |
| Equipment Maintenance and Rental | 012907 4500 | 4,200 | 4,200 | 3,976 | 224 | 224 |
| Subtotal | | 275,999 | 275,999 | 257,966 | 18,033 | 18,033 |
| <hr/> | | | | | | |
| Chicora District Judge | | | | | | |
| Staff Salaries | 013006 0300 | 127,909 | 127,889 | 127,126 | 783 | 763 |
| Social Security | 013006 0802 | 9,785 | 9,785 | 9,526 | 259 | 259 |
| Retirement | 013006 0804 | 25,582 | 13,962 | 26,952 | (1,370) | (12,990) |
| Medical/Prescription/Dental | 013006 0807 | 38,055 | 49,715 | 49,705 | (11,650) | 10 |
| Vision/Life Insurance | 013006 0809 | 465 | 465 | 540 | (75) | (75) |
| Constables | 013007 1046 | 5,000 | 3,700 | 3,094 | 1,906 | 606 |
| Rent/Occupancy Costs | 013007 2200 | 24,000 | 24,000 | 22,927 | 1,073 | 1,073 |
| Telephone | 013007 2400 | 3,500 | 4,000 | 3,912 | (412) | 88 |
| Postage | 013007 2500 | 14,250 | 13,660 | 13,265 | 985 | 395 |
| Materials and Supplies | 013007 3000 | 6,500 | 6,590 | 6,581 | (81) | 9 |
| Travel and Transportation | 013007 4100 | 900 | 2,200 | 1,363 | (463) | 837 |
| Equipment Maintenance and Rental | 013007 4500 | 4,000 | 4,900 | 3,315 | 685 | 1,585 |
| Subtotal | | 259,946 | 260,866 | 268,306 | (8,360) | (7,440) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|---------------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Butler Township District Judge | | | | | | |
| Staff Salaries | 013106 0300 | 164,861 | 164,861 | 166,106 | (1,245) | (1,245) |
| Social Security | 013106 0802 | 12,611 | 12,611 | 12,518 | 93 | 93 |
| Retirement | 013060 0804 | 32,972 | 32,972 | 35,217 | (2,245) | (2,245) |
| Medical/Prescription/Dental | 013106 0807 | 79,752 | 79,752 | 74,024 | 5,728 | 5,728 |
| Vision/Life Insurance | 013106 0809 | 880 | 880 | 800 | 80 | 80 |
| Constables | 013107 1046 | 10,000 | 10,000 | 3,134 | 6,866 | 6,866 |
| Utilities | 013107 2300 | 15,000 | 15,000 | 12,610 | 2,390 | 2,390 |
| Telephone | 013107 2400 | 2,200 | 2,200 | 2,042 | 158 | 158 |
| Postage | 013107 2500 | 15,000 | 15,000 | 12,338 | 2,662 | 2,662 |
| Materials and Supplies | 013107 3000 | 6,500 | 6,500 | 3,938 | 2,562 | 2,562 |
| Travel and Transportation | 013107 4100 | 900 | 900 | 803 | 97 | 97 |
| Equipment Maintenance and Rental | 013107 4500 | 1,800 | 3,300 | 2,625 | (825) | 675 |
| Subtotal | | 342,476 | 343,976 | 326,155 | 16,321 | 17,821 |
| Butler City District Judge | | | | | | |
| Staff Salaries | 013156 0300 | 167,448 | 167,448 | 167,583 | (135) | (135) |
| Social Security | 013156 0802 | 12,810 | 12,810 | 12,593 | 217 | 217 |
| Retirement | 013156 0804 | 35,164 | 35,164 | 35,530 | (366) | (366) |
| Medical/Prescription/Dental | 013156 0807 | 79,671 | 79,671 | 61,894 | 17,777 | 17,777 |
| Vision/Life Insurance | 013156 0809 | 820 | 820 | 707 | 113 | 113 |
| Constables | 013157 1046 | 25,000 | 25,440 | 25,475 | (475) | (35) |
| Rent/Occupancy Costs | 013157 2200 | 1,300 | 1,300 | 1,140 | 160 | 160 |
| Utilities | 013157 2300 | 12,800 | 12,800 | 9,968 | 2,832 | 2,832 |
| Telephone | 013157 2400 | 1,800 | 1,800 | 1,789 | 11 | 11 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|---|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Butler City District Judge (Continued)</u> | | | | | | |
| Postage | 013157 2500 | 15,000 | 15,000 | 20,046 | (5,046) | (5,046) |
| Materials and Supplies | 013157 3000 | 6,200 | 5,760 | 6,132 | 68 | (372) |
| Travel and Transportation | 013157 4100 | 900 | 900 | 575 | 325 | 325 |
| Equipment Maintenance and Rental | 013157 4500 | 3,000 | 3,900 | 3,232 | (232) | 668 |
| Subtotal | | 361,913 | 362,813 | 346,664 | 15,249 | 16,149 |
| <u>Slippery Rock District Judge</u> | | | | | | |
| Staff Salaries | 013206 0300 | 199,358 | 199,328 | 195,354 | 4,004 | 3,974 |
| Social Security | 013206 0802 | 15,250 | 15,250 | 14,468 | 782 | 782 |
| Retirement | 013206 0804 | 39,872 | 34,617 | 41,417 | (1,545) | (6,800) |
| Medical/Prescription/Dental | 013206 0807 | 62,742 | 68,057 | 68,053 | (5,311) | 4 |
| Vision/Life Insurance | 013206 0809 | 1,100 | 1,100 | 983 | 117 | 117 |
| Constables | 013207 1046 | 5,000 | 3,800 | 1,702 | 3,298 | 2,098 |
| Utilities | 013207 2300 | 9,500 | 12,100 | 12,082 | (2,582) | 18 |
| Telephone | 013207 2400 | 2,500 | 3,000 | 2,515 | (15) | 485 |
| Postage | 013207 2500 | 9,900 | 9,500 | 7,450 | 2,450 | 2,050 |
| Materials and Supplies | 013207 3000 | 6,500 | 4,800 | 4,679 | 1,821 | 121 |
| Travel and Transportation | 013207 4100 | 900 | 1,100 | 1,058 | (158) | 42 |
| Equipment Maintenance and Rental | 013207 4500 | 3,500 | 3,500 | 3,290 | 210 | 210 |
| Subtotal | | 356,122 | 356,152 | 353,051 | 3,071 | 3,101 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <hr/> | | | | | | |
| Law Library | | | | | | |
| <hr/> | | | | | | |
| Salary - Law Librarian | 013306 0100 | 50,250 | 50,250 | 51,128 | (878) | (878) |
| Social Security | 013306 0802 | 3,844 | 3,844 | 3,807 | 37 | 37 |
| Retirement | 013306 0804 | 10,050 | 10,050 | 10,840 | (790) | (790) |
| Medical/Prescription/Dental | 013306 0807 | 6,743 | 6,743 | 5,587 | 1,156 | 1,156 |
| Vision/Life Insurance | 013306 0809 | 110 | 110 | 101 | 9 | 9 |
| Materials and Supplies | 013307 3000 | 750 | 750 | - | 750 | 750 |
| Electronic Legal Research | 013307 3101 | 75,500 | 75,500 | 64,935 | 10,565 | 10,565 |
| Publications/Subscriptions | 013307 3104 | 102,000 | 102,000 | 76,632 | 25,368 | 25,368 |
| Travel and Transportation | 013307 4100 | 600 | 500 | - | 600 | 500 |
| Equipment Maintenance and Rental | 013307 4500 | - | 100 | 54 | (54) | 46 |
| Association Dues | 013307 6100 | 625 | 625 | 464 | 161 | 161 |
| | | 250,472 | 250,472 | 213,548 | 36,924 | 36,924 |
| <hr/> | | | | | | |
| Clerk of Courts | | | | | | |
| <hr/> | | | | | | |
| Salary - Clerk of Courts | 013406 0100 | 83,240 | 83,240 | 81,040 | 2,200 | 2,200 |
| Solicitor Salary | 013406 0200 | 6,000 | 6,000 | 6,000 | - | - |
| Staff Salaries | 013406 0300 | 495,799 | 495,799 | 494,388 | 1,411 | 1,411 |
| Social Security | 013406 0802 | 44,297 | 44,297 | 43,444 | 853 | 853 |
| Retirement | 013406 0804 | 117,082 | 117,082 | 119,092 | (2,010) | (2,010) |
| Medical/Prescription/Dental | 013406 0807 | 190,545 | 190,545 | 171,526 | 19,019 | 19,019 |
| Vision/Life Insurance | 013406 0809 | 2,222 | 2,222 | 2,042 | 180 | 180 |
| Telephone | 013407 2400 | 3,500 | 3,500 | 2,955 | 545 | 545 |
| Material and Supplies | 013407 3000 | 17,000 | 17,000 | 10,108 | 6,892 | 6,892 |
| Training and Staff Development | 013407 4000 | 3,500 | 3,500 | 1,687 | 1,813 | 1,813 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|------------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Clerk of Courts (Continued) | | | | | | |
| Travel and Transportation | 013407 4100 | - | - | - | - | - |
| Equipment Maintenance and Rental | 013407 4500 | 34,000 | 34,000 | 7,900 | 26,100 | 26,100 |
| Bonds | 013407 6000 | 400 | 400 | 325 | 75 | 75 |
| Association Dues | 013407 6100 | 600 | 600 | 600 | - | - |
| Credit Card Bank Fee | 013407 8010 | 500 | 500 | 52 | 448 | 448 |
| Subtotal | | 998,685 | 998,685 | 941,159 | 57,526 | 57,526 |
| Coroner | | | | | | |
| Salary | 013506 0100 | 65,820 | 65,820 | 66,744 | (924) | (924) |
| Solicitor Salary | 013506 0200 | 6,000 | 6,000 | - | 6,000 | 6,000 |
| Staff Salaries | 013506 0300 | 54,232 | 54,210 | 56,228 | (1,996) | (2,018) |
| Chief Deputy Salary | 013506 0347 | 20,162 | 20,162 | 23,227 | (3,065) | (3,065) |
| Special Deputy Coroners | 013506 0351 | 6,000 | 6,000 | 9,005 | (3,005) | (3,005) |
| Social Security | 013506 0802 | 10,727 | 10,727 | 11,733 | (1,006) | (1,006) |
| Retirement | 013506 0804 | 28,395 | 25,555 | 30,996 | (2,601) | (5,441) |
| Medical/Prescription/Dental | 013506 0807 | 24,720 | 27,582 | 27,581 | (2,861) | 1 |
| Vision/Life Insurance | 013506 0809 | 422 | 422 | 421 | 1 | 1 |
| Contracted Services | 013507 1000 | 70,000 | 77,950 | 77,925 | (7,925) | 25 |
| Materials and Supplies | 013507 3000 | 20,000 | 7,054 | 5,923 | 14,077 | 1,131 |
| Travel and Transportation | 013507 4100 | 8,500 | 4,000 | 3,598 | 4,902 | 402 |
| Equipment Maintenance and Rental | 013507 4500 | 5,000 | 500 | 321 | 4,679 | 179 |
| Post Mortem Exams | 013507 5004 | 123,500 | 142,500 | 140,433 | (16,933) | 2,067 |
| Association Dues | 013507 6100 | 900 | 900 | 820 | 80 | 80 |
| Subtotal | | 444,378 | 449,382 | 454,955 | (10,577) | (5,573) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|--|-------------|------------------|------------------|------------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| District Attorney | | | | | | |
| Salary - District Attorney | 013606 0100 | 179,162 | 179,162 | 173,270 | 5,892 | 5,892 |
| Staff Salaries | 013606 0300 | 156,387 | 156,387 | 162,742 | (6,355) | (6,355) |
| Salary - Detectives | 013606 0313 | 181,391 | 181,391 | 187,477 | (6,086) | (6,086) |
| Salary - Assistant District Attorneys | 013606 0322 | 553,395 | 553,395 | 606,304 | (52,909) | (52,909) |
| Salary - Detectives/Intelligence Officer | 013606 0328 | 1,380 | 1,380 | 228 | 1,152 | 1,152 |
| Detective/Officer - AG | 013606 0333 | 13,770 | 13,770 | - | 13,770 | 13,770 |
| Investigative Fund - Salaries | 013606 0337 | - | - | - | - | - |
| Intern | 013606 0700 | - | 8,100 | - | - | 8,100 |
| Social Security | 013606 0802 | 83,039 | 83,039 | 82,105 | 934 | 934 |
| Retirement | 013606 0804 | 216,208 | 216,208 | 237,590 | (21,382) | (21,382) |
| Medical/Prescription/Dental | 013606 0807 | 229,417 | 229,417 | 221,062 | 8,355 | 8,355 |
| Vision/Life Insurance | 013606 0809 | 2,621 | 2,621 | 2,621 | - | - |
| Investigation Fund Benefits | 013606 0821 | 1,087 | 1,087 | - | 1,087 | 1,087 |
| Telephone | 013607 2400 | 13,000 | 13,000 | 12,273 | 727 | 727 |
| Materials and Supplies | 013607 3000 | 12,500 | 18,000 | 19,967 | (7,467) | (1,967) |
| Detective Clothing/Equipment | 013607 3015 | 2,000 | 2,000 | - | 2,000 | 2,000 |
| Library Costs | 013607 3102 | 18,500 | 21,000 | 19,751 | (1,251) | 1,249 |
| Travel and Transportation | 013607 4100 | 14,000 | 14,000 | 16,037 | (2,037) | (2,037) |
| Equipment Maintenance and Rental | 013607 4500 | 12,500 | 23,050 | 22,779 | (10,279) | 271 |
| Filing Fees | 013607 5001 | 300 | 800 | 749 | (449) | 51 |
| Interpreter Fees | 013607 5005 | 500 | 500 | - | 500 | 500 |
| Witness Fees | 013607 5024 | 500 | 500 | - | 500 | 500 |
| Bonds | 013607 6000 | 200 | 200 | - | 200 | 200 |
| Association Dues | 013607 6100 | 10,000 | 10,000 | 8,977 | 1,023 | 1,023 |
| Drug Task Force Contribution | 013607 7040 | 30,000 | 30,000 | 30,000 | - | - |
| Release of Forfeited Property | 016307 8011 | 45,000 | 45,000 | 55,126 | (10,126) | (10,126) |
| Prosecution Costs | 013607 8055 | 25,000 | 29,500 | 29,047 | (4,047) | 453 |
| Subtotal | | 1,801,857 | 1,833,507 | 1,888,105 | (86,248) | (54,598) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(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 | - | - | - | - | - |
| Subtotal | | - | - | - | - | - |
| <u>DUI Checkpoint</u> | | | | | | |
| Staff Salaries | 013646 0300 | 33,950 | 34,700 | 34,567 | (617) | 133 |
| Materials and Supplies | 013647 3000 | - | - | - | - | - |
| Travel and Transportation | 013647 4100 | 750 | 750 | - | 750 | 750 |
| Contracted Services | 013647 P013 | - | - | - | - | - |
| Capital Equipment | 013649 9500 | 300 | 300 | - | 300 | 300 |
| Subtotal | | 35,000 | 35,750 | 34,567 | 433 | 1,183 |
| <u>Auto Theft Grant</u> | | | | | | |
| Staff Salaries | 013676 0300 | 56,000 | 56,000 | 64,431 | (8,431) | (8,431) |
| Social Security | 013676 0802 | 4,284 | 4,284 | 4,841 | (557) | (557) |
| Retirement | 013676 0804 | 11,200 | 11,200 | 10,747 | 453 | 453 |
| Medical/Prescription/Dental | 013676 0807 | 18,928 | 18,928 | 18,759 | 169 | 169 |
| Vision/Life Insurance | 013676 0809 | 2,500 | 2,500 | 2,611 | (111) | (111) |
| Telephone | 013677 2400 | 1,020 | 1,020 | 588 | 432 | 432 |
| Material and Supplies | 013677 3000 | 1,000 | 1,000 | 50 | 950 | 950 |
| Travel and Transportation | 013677 4100 | 5,118 | 6,115 | 6,891 | (1,773) | (776) |
| Equipment Maintenance and Rental | 013677 4500 | 7,500 | 7,500 | 7,200 | 300 | 300 |
| Subtotal | | 107,550 | 108,547 | 116,118 | (8,568) | (7,571) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Prothonotary | | | | | | |
| Salary - Prothonotary | 013706 0100 | 82,840 | 82,840 | 81,044 | 1,796 | 1,796 |
| Solicitor Salary | 013706 0200 | 6,000 | 6,000 | 6,000 | - | - |
| Staff Salaries | 013706 0300 | 374,303 | 374,242 | 383,864 | (9,561) | (9,622) |
| Intern | 013706 0700 | 6,000 | 6,000 | - | 6,000 | 6,000 |
| Social Security | 013706 0802 | 35,889 | 35,889 | 34,934 | 955 | 955 |
| Retirement | 013706 0804 | 93,828 | 92,873 | 97,080 | (3,252) | (4,207) |
| Medical/Prescription/Dental | 013706 0807 | 139,308 | 140,324 | 140,324 | (1,016) | - |
| Vision/Life Insurance | 013706 0809 | 1,723 | 1,723 | 1,732 | (9) | (9) |
| Telephone | 013707 2400 | 9,000 | 9,000 | 2,955 | 6,045 | 6,045 |
| Materials and Supplies | 013707 3000 | 50,000 | 50,000 | 44,497 | 5,503 | 5,503 |
| Training and Staff Development | 013707 4000 | 5,000 | 5,000 | 990 | 4,010 | 4,010 |
| Travel and Transportation | 013707 4100 | 1,500 | 1,500 | - | 1,500 | 1,500 |
| Equipment Maintenance and Rental | 013707 4500 | 60,000 | 60,000 | 29,951 | 30,049 | 30,049 |
| Bonds | 013707 6000 | - | - | - | - | - |
| Association Dues | 013707 6100 | 600 | 600 | 600 | - | - |
| Subtotal | | 865,991 | 865,991 | 823,971 | 42,020 | 42,020 |
| Register of Wills | | | | | | |
| Salary - Register of Wills | 013806 0100 | 86,886 | 86,886 | 87,818 | (932) | (932) |
| Solicitor Salary | 013806 0200 | 6,000 | 6,000 | 6,000 | - | - |
| Staff Salaries | 013806 0300 | 280,702 | 280,702 | 254,995 | 25,707 | 25,707 |
| Social Security | 013806 0802 | 28,579 | 28,579 | 25,863 | 2,716 | 2,716 |
| Retirement | 013806 0804 | 74,717 | 74,717 | 70,762 | 3,955 | 3,955 |
| Medical/Prescription/Dental | 013806 0807 | 104,506 | 104,506 | 88,623 | 15,883 | 15,883 |
| Vision/Life Insurance | 013806 0809 | 1,410 | 1,410 | 1,137 | 273 | 273 |
| Telephone | 013807 2400 | 3,500 | 3,500 | 2,955 | 545 | 545 |
| Advertising | 013807 2700 | 7,000 | 7,000 | 6,462 | 538 | 538 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <hr/> | | | | | | |
| Register of Wills (Continued) | | | | | | |
| Materials and Supplies | 013807 3000 | 22,000 | 23,000 | 22,338 | (338) | 662 |
| Microfilming and Recording | 013807 3103 | 2,000 | 1,000 | 125 | 1,875 | 875 |
| Training and Staff Development | 013807 4000 | 2,950 | 2,950 | 2,037 | 913 | 913 |
| Travel and Transportation | 013807 4100 | 2,965 | 2,965 | 2,339 | 626 | 626 |
| Equipment Maintenance and Rental | 013807 4500 | 27,783 | 27,783 | 21,323 | 6,460 | 6,460 |
| Association Dues | 013807 6100 | 600 | 600 | 600 | - | - |
| | | 651,598 | 651,598 | 593,377 | 58,221 | 58,221 |
| <hr/> | | | | | | |
| Sheriff | | | | | | |
| Salary - Sheriff | 013906 0100 | 81,500 | 81,500 | 81,040 | 460 | 460 |
| Solicitor Salary | 013906 0200 | 6,000 | 6,000 | 6,000 | - | - |
| Staff Salaries | 013906 0300 | 997,000 | 996,800 | 1,025,731 | (28,731) | (28,931) |
| Part-Time Deputies | 013906 0314 | 296,000 | 296,000 | 337,511 | (41,511) | (41,511) |
| Intern | 013906 0700 | 8,000 | 8,000 | 628 | 7,372 | 7,372 |
| Social Security | 013906 0802 | 106,220 | 106,220 | 109,593 | (3,373) | (3,373) |
| Uniform Allowance | 013906 0803 | 15,000 | 15,000 | 13,555 | 1,445 | 1,445 |
| Retirement | 013906 0804 | 281,171 | 277,391 | 279,689 | 1,482 | (2,298) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(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 | 337,772 | 337,770 | (3,978) | 2 |
| Vision/Life Insurance | 013906 0809 | 4,105 | 4,105 | 4,013 | 92 | 92 |
| Contracted Services | 013907 1000 | 18,000 | 20,500 | 19,066 | (1,066) | 1,434 |
| Telephone | 013907 2400 | 5,000 | 5,000 | 2,898 | 2,102 | 2,102 |
| Materials and Supplies | 013907 3000 | 25,000 | 27,856 | 24,214 | 786 | 3,642 |
| DARE Supplies | 013907 3008 | 3,000 | 6,000 | 5,096 | (2,096) | 904 |
| Security Supplies | 013907 3022 | 15,000 | 7,000 | 6,017 | 8,983 | 983 |
| Training and Staff Development | 013907 4000 | 10,000 | 22,000 | 14,701 | (4,701) | 7,299 |
| Prisoner Transport Costs | 013907 4100 | 35,000 | 39,000 | 37,158 | (2,158) | 1,842 |
| Vehicle Operation | 013907 4201 | 15,000 | 15,000 | 12,521 | 2,479 | 2,479 |
| Fuel Costs | 013907 4203 | 48,000 | 48,000 | 37,707 | 10,293 | 10,293 |
| Equipment Maintenance and Rental | 013907 4500 | 5,000 | 3,500 | 1,535 | 3,465 | 1,965 |
| Association Dues | 013907 6100 | 1,000 | 1,200 | 915 | 85 | 285 |
| Donation Expenses | 013907 8066 | 2,000 | 13,000 | 5,955 | (3,955) | 7,045 |
| Subtotal | | 2,310,788 | 2,336,844 | 2,363,313 | (52,525) | (26,469) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-------------|------------------|-----------|-----------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Expenditures: (Continued)</u> | | | | | | |
| <u>Prison</u> | | | | | | |
| Contingency | 014026 0000 | 190,000 | 190,000 | - | 190,000 | 190,000 |
| Salary - Warden | 014026 0100 | 92,000 | 92,000 | 93,737 | (1,737) | (1,737) |
| Administration Salaries | 014026 0302 | 535,000 | 535,000 | 605,734 | (70,734) | (70,734) |
| Guard Salaries | 014026 0315 | 4,655,350 | 4,655,350 | 5,056,453 | (401,103) | (401,103) |
| Social Security | 014026 0802 | 405,000 | 405,000 | 435,861 | (30,861) | (30,861) |
| Uniform Allowances | 014026 0803 | 55,120 | 55,120 | 50,040 | 5,080 | 5,080 |
| Retirement | 014026 0804 | 975,410 | 975,410 | 1,199,318 | (223,908) | (223,908) |
| Medical/Prescription/Dental | 014026 0807 | 1,204,636 | 1,204,636 | 1,169,967 | 34,669 | 34,669 |
| Vision/Life Insurance | 014026 0809 | 15,600 | 15,600 | 14,684 | 916 | 916 |
| Contracted Services | 014027 1000 | 150,000 | 121,000 | 95,108 | 54,892 | 25,892 |
| Contracted Health Services | 014027 1051 | 775,000 | 775,000 | 764,527 | 10,473 | 10,473 |
| Utilities | 014027 2300 | 460,000 | 488,000 | 487,185 | (27,185) | 815 |
| Telephone | 014027 2400 | 36,400 | 36,400 | 30,571 | 5,829 | 5,829 |
| Materials and Supplies | 014027 3000 | 275,000 | 275,000 | 214,666 | 60,334 | 60,334 |
| Bedding and Linen | 014027 3006 | 15,000 | 15,000 | 6,884 | 8,116 | 8,116 |
| Clothing | 014027 3015 | 11,000 | 11,099 | 9,643 | 1,357 | 1,456 |
| Office Supplies | 014027 3021 | 11,000 | 11,018 | 9,352 | 1,648 | 1,666 |
| 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 | 6,200 | 5,955 | (755) | 245 |
| Food | 014027 3400 | 613,000 | 613,000 | 590,748 | 22,252 | 22,252 |
| Training and Staff Development | 014027 4000 | 20,000 | 20,000 | 12,525 | 7,475 | 7,475 |
| Travel and Transportation | 014027 4100 | 6,000 | 6,000 | 141 | 5,859 | 5,859 |
| Vehicle Operation | 014027 4201 | 3,665 | 3,665 | 3,837 | (172) | (172) |
| Equipment Maintenance and Rental | 014027 4500 | 30,000 | 38,170 | 20,572 | 9,428 | 17,598 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(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 | 325 | 175 | 175 |
| Association Dues | 014027 6100 | 1,500 | 1,500 | 1,488 | 12 | 12 |
| Other Miscellaneous Costs | 014027 8004 | 1,000 | 1,000 | 1,033 | (33) | (33) |
| Transfer to MH-IN Custody Treatment | 0140279 7219 | 50,000 | 50,000 | 50,000 | - | - |
| Subtotal | | 10,602,331 | 10,610,618 | 10,930,354 | (328,023) | (319,736) |
| <u>Adult Probation</u> | | | | | | |
| Staff Salaries | 014106 0300 | 1,398,727 | 1,398,573 | 1,413,449 | (14,722) | (14,876) |
| Social Security | 014106 0802 | 107,003 | 107,003 | 106,564 | 439 | 439 |
| Retirement | 014106 0804 | 279,745 | 244,010 | 297,136 | (17,391) | (53,126) |
| Medical/Prescription/Dental | 014106 0807 | 322,325 | 358,214 | 358,213 | (35,888) | 1 |
| Vision/Life Insurance | 014106 0809 | 3,971 | 3,971 | 4,343 | (372) | (372) |
| Contracted Services | 014107 1000 | 25,000 | 25,000 | 19,000 | 6,000 | 6,000 |
| Telephone | 014107 2400 | 5,500 | 6,250 | 6,034 | (534) | 216 |
| Materials and Supplies | 014107 3000 | 25,000 | 39,710 | 35,689 | (10,689) | 4,021 |
| Training and Staff Development | 014107 4000 | 7,500 | 7,192 | 4,616 | 2,884 | 2,576 |
| Travel and Transportation | 014107 4100 | 13,500 | 13,500 | 12,490 | 1,010 | 1,010 |
| Equipment Maintenance and Rental | 014107 4500 | 28,500 | 28,500 | 27,584 | 916 | 916 |
| Association Dues | 014107 6100 | 450 | 450 | 260 | 190 | 190 |
| Electronic Monitoring | 014107 P017 | 225,000 | 315,000 | 310,233 | (85,233) | 4,767 |
| DNA - Butler Hospital | 014107 P470 | - | - | - | - | - |
| Sobriety | 014107 P018 | 250,000 | 203,900 | - | 250,000 | 203,900 |
| Scram Equipment | 014107 P536 | 72,000 | 92,000 | 83,468 | (11,468) | 8,532 |
| SRU AmeriCorps | 014107 P681 | - | - | - | - | - |
| Transfer to Drug and Alcohol | 0141079 7218 | 35,000 | 35,308 | 35,308 | (308) | - |
| Capital Equipment | 014109 9500 | 12,000 | 12,000 | - | 12,000 | 12,000 |
| Subtotal | | 2,811,221 | 2,890,581 | 2,714,387 | 96,834 | 176,194 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|---|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Expenditures: (Continued)</u> | | | | | | |
| <u>Department of Community Correction</u> | | | | | | |
| Salary - Community Corrections Director | 014116 0100 | 72,690 | 72,690 | 75,972 | (3,282) | (3,282) |
| Staff Salaries | 014116 0300 | 163,642 | 163,642 | 61,746 | 101,896 | 101,896 |
| Social Security | 014116 0802 | 18,079 | 18,079 | 10,427 | 7,652 | 7,652 |
| Retirement | 014116 0804 | 42,266 | 42,266 | 29,198 | 13,068 | 13,068 |
| Medical/Prescription/Dental | 014116 0807 | 20,845 | 20,845 | 18,714 | 2,131 | 2,131 |
| Vision/Life Insurance | 014116 0809 | 264 | 264 | 220 | 44 | 44 |
| Materials and Supplies | 014117 3000 | 4,000 | 4,000 | 3,304 | 696 | 696 |
| Travel and Transportation | 014117 4100 | 11,000 | 11,000 | 7,119 | 3,881 | 3,881 |
| Subtotal | | 332,786 | 332,786 | 206,700 | 126,086 | 126,086 |
| <u>Drug Screening</u> | | | | | | |
| Materials and Supplies | 014127 3000 | 25,000 | 24,500 | 10,750 | 14,250 | 13,750 |
| Subtotal | | 25,000 | 24,500 | 10,750 | 14,250 | 13,750 |
| <u>Adult Probation - Tier Garage</u> | | | | | | |
| Contracted Services | 014157 1000 | 2,500 | 4,700 | 2,013 | 487 | 2,687 |
| Rent/Occupancy Costs | 014157 2200 | 97,000 | 94,000 | 84,000 | 13,000 | 10,000 |
| Utilities | 014157 2300 | 25,000 | 25,000 | 22,914 | 2,086 | 2,086 |
| Materials and Supplies | 014157 3000 | 2,000 | 2,000 | 1,730 | 270 | 270 |
| Equipment Maintenance and Rental | 014157 4500 | 1,000 | 1,000 | 343 | 657 | 657 |
| Subtotal | | 127,500 | 126,700 | 111,000 | 16,500 | 15,700 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|----------------------------------|-------------|------------------|------------------|------------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| Juvenile Probation | | | | | | |
| Staff Salaries | 014206 0300 | 936,929 | 936,929 | 887,612 | 49,317 | 49,317 |
| Social Security | 014206 0802 | 71,675 | 71,675 | 66,800 | 4,875 | 4,875 |
| Retirement | 014206 0804 | 187,385 | 187,385 | 187,925 | (540) | (540) |
| Medical/Prescription/Dental | 014206 0807 | 246,120 | 246,120 | 222,913 | 23,207 | 23,207 |
| Vision/Life Insurance | 014206 0809 | 3,108 | 3,108 | 2,765 | 343 | 343 |
| Juvenile Probation Master | 014207 1008 | 111,400 | 111,400 | 109,575 | 1,825 | 1,825 |
| Telephone | 014207 2400 | 4,000 | 4,000 | 2,446 | 1,554 | 1,554 |
| Materials and Supplies | 014207 3000 | 10,000 | 22,550 | 15,858 | (5,858) | 6,692 |
| Drug Testing | 014207 3201 | 4,000 | 4,000 | 1,012 | 2,988 | 2,988 |
| Training and Staff Development | 014207 4000 | 10,000 | 7,000 | 6,055 | 3,945 | 945 |
| Travel and Transportation | 014207 4100 | 16,000 | 19,000 | 18,862 | (2,862) | 138 |
| Emergency Transportation | 014207 4400 | 2,000 | 2,000 | - | 2,000 | 2,000 |
| Equipment Maintenance and Rental | 014207 4500 | 2,500 | 2,500 | 1,315 | 1,185 | 1,185 |
| Psychological Evaluations | 014207 8014 | 1,200 | 1,200 | - | 1,200 | 1,200 |
| Subtotal | | 1,606,317 | 1,618,867 | 1,523,138 | 83,179 | 95,729 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|------------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Expenditures: (Continued)</u> | | | | | | |
| <u>Emergency Management Agency</u> | | | | | | |
| Salary - E.M.A Coordinator | 014406 0100 | 75,500 | 75,500 | 72,668 | 2,832 | 2,832 |
| Staff Salary | 014406 0300 | 42,000 | 41,989 | 42,105 | (105) | (116) |
| Social Security | 014406 0802 | 9,100 | 9,100 | 8,440 | 660 | 660 |
| Retirement | 014406 0804 | 22,600 | 21,310 | 20,774 | 1,826 | 536 |
| Medical/Prescription/Dental | 014406 0807 | 31,000 | 32,301 | 37,044 | (6,044) | (4,743) |
| Vision/Life Insurance | 014406 0809 | 425 | 425 | 400 | 25 | 25 |
| Materials and Supplies | 014407 3000 | 5,000 | 5,000 | 1,679 | 3,321 | 3,321 |
| Travel and Transportation | 014407 4100 | 2,000 | 2,000 | 116 | 1,884 | 1,884 |
| Equipment Maintenance and Rental | 014407 4500 | 4,500 | 4,500 | 1,609 | 2,891 | 2,891 |
| Other Miscellaneous Costs | 014407 8004 | 1,500 | 1,500 | - | 1,500 | 1,500 |
| Disaster Costs | 014407 8054 | 10,000 | 10,000 | - | 10,000 | 10,000 |
| Subtotal | | 203,625 | 203,625 | 184,835 | 18,790 | 18,790 |
| <u>Homeland Security</u> | | | | | | |
| Staff Salary | 014416 0300 | 45,000 | 45,000 | - | 45,000 | 45,000 |
| Social Security | 014416 0802 | 3,400 | 3,400 | - | 3,400 | 3,400 |
| Retirement | 014416 0804 | 8,000 | 8,000 | - | 8,000 | 8,000 |
| Medical/Prescription/Dental | 014416 0807 | 22,000 | 22,000 | - | 22,000 | 22,000 |
| Vision/Life Insurance | 014416 0809 | 200 | 200 | - | 200 | 200 |
| 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 |
| Subtotal | | 87,600 | 87,600 | - | 87,600 | 87,600 |
| <u>Water Rescue Team</u> | | | | | | |
| Water Rescue Team Costs | 014447 8004 | 15,000 | 15,737 | 5,643 | 9,357 | 10,094 |
| Subtotal | | 15,000 | 15,737 | 5,643 | 9,357 | 10,094 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|-------------------------------------|-------------|------------------|------------------|------------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Expenditures: (Continued)</u> | | | | | | |
| <u>HazMat</u> | | | | | | |
| Transfer to Hazmat | 014457 7203 | 77,632 | 77,632 | 26,416 | 51,216 | 51,216 |
| Subtotal | | 77,632 | 77,632 | 26,416 | 51,216 | 51,216 |
| <u>Radiation Emergency</u> | | | | | | |
| Telephone | 014497 2400 | 4,000 | 4,000 | 1,954 | 2,046 | 2,046 |
| Training and Staff Development | 014497 4000 | 1,500 | 1,500 | 445 | 1,055 | 1,055 |
| Capital Equipment | 014499 9500 | 6,977 | 39,827 | 4,519 | 2,458 | 35,308 |
| Subtotal | | 12,477 | 45,327 | 6,918 | 5,559 | 38,409 |
| <u>Communications</u> | | | | | | |
| Transfer to 9-1-1 | 014507 7204 | 1,530,950 | 1,530,950 | 1,422,141 | 108,809 | 108,809 |
| Transfer to Wireless | 014507 7248 | - | - | 2,048 | (2,048) | (2,048) |
| Subtotal | | 1,530,950 | 1,530,950 | 1,424,189 | 106,761 | 106,761 |
| <u>Veterans Service</u> | | | | | | |
| Salary - Veterans Services Director | 014706 0100 | 60,114 | 60,114 | 60,630 | (516) | (516) |
| Staff Salaries | 014706 0300 | 68,150 | 68,150 | 48,702 | 19,448 | 19,448 |
| Social Security | 014706 0802 | 9,812 | 9,812 | 8,251 | 1,561 | 1,561 |
| Retirement | 014706 0804 | 23,102 | 23,102 | 23,180 | (78) | (78) |
| Medical/Prescription/Dental | 014706 0807 | 57,255 | 57,255 | 30,224 | 27,031 | 27,031 |
| Vision/Life Insurance | 014706 0809 | 400 | 400 | 400 | - | - |
| Materials and Supplies | 014707 3000 | 25,000 | 25,000 | 23,716 | 1,284 | 1,284 |
| Travel and Transportation | 014707 4100 | 6,000 | 6,000 | 6,058 | (58) | (58) |
| Equipment Maintenance and Rental | 014707 4500 | 2,000 | 2,000 | 1,005 | 995 | 995 |
| Burials | 014707 5006 | 57,000 | 57,000 | 48,600 | 8,400 | 8,400 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|-------------------------------------|-------------|------------------|----------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Expenditures: (Continued)</u> | | | | | | |
| <u>Veterans Service (Continued)</u> | | | | | | |
| Headstones | 014707 5014 | 15,000 | 12,000 | 15,300 | (300) | (3,300) |
| Veterans Organizations | 014707 5021 | 18,000 | 14,985 | 7,137 | 10,863 | 7,848 |
| Association Dues | 014707 6100 | 575 | 590 | 240 | 335 | 350 |
| Subtotal | | 342,408 | 336,408 | 273,443 | 68,965 | 62,965 |
| <u>Recreation</u> | | | | | | |
| Transfer to Recreation Fund | 015007 7246 | 383,817 | 383,817 | 240,266 | 143,551 | 143,551 |
| Subtotal | | 383,817 | 383,817 | 240,266 | 143,551 | 143,551 |
| <u>Alameda Park</u> | | | | | | |
| Staff Salaries | 015106 0300 | 125,000 | 125,000 | 86,781 | 38,219 | 38,219 |
| Social Security | 015106 0802 | 8,000 | 8,000 | 6,601 | 1,399 | 1,399 |
| Uniform Allowance | 015106 0803 | 500 | 500 | 225 | 275 | 275 |
| Retirement | 015106 0804 | 18,000 | 18,000 | 12,288 | 5,712 | 5,712 |
| Medical/Prescription/Dental | 015106 0807 | 25,000 | 25,000 | 18,480 | 6,520 | 6,520 |
| Vision/Life Insurance | 015106 0809 | 250 | 250 | 200 | 50 | 50 |
| Contracted Services | 015107 1000 | 8,000 | 7,250 | 7,209 | 791 | 41 |
| Utilities | 015107 2300 | 12,500 | 17,000 | 16,502 | (4,002) | 498 |
| Diamond Park | 015107 2301 | 3,500 | 3,500 | 3,371 | 129 | 129 |
| Telephone | 015107 2400 | 3,400 | 3,400 | 3,034 | 366 | 366 |
| Materials and Supplies | 015107 3000 | 30,000 | 34,662 | 33,846 | (3,846) | 816 |
| Travel and Training | 015107 4100 | 4,000 | 1,000 | 2,233 | 1,767 | (1,233) |
| Equipment Maintenance and Rental | 015107 4500 | 3,000 | 2,000 | 1,997 | 1,003 | 3 |
| Association Dues | 015107 6100 | 2,000 | 2,150 | 2,142 | (142) | 8 |
| Other Miscellaneous Costs | 015107 8004 | 23,000 | 7,995 | 7,964 | 15,036 | 31 |
| Subtotal | | 266,150 | 255,707 | 202,873 | 63,277 | 52,834 |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|-------------------------------------|--------------|------------------|------------------|----------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Alameda Pool</u> | | | | | | |
| Staff Salaries | 015206 0300 | 118,000 | 118,000 | 78,282 | 39,718 | 39,718 |
| Social Security | 015206 0802 | 9,100 | 9,100 | 5,965 | 3,135 | 3,135 |
| Retirement | 015206 0804 | - | - | 7,868 | (7,868) | (7,868) |
| Medical/Prescription/Dental | 015206 0807 | 9,000 | 9,000 | 8,068 | 932 | 932 |
| Vision/Life Insurance | 015206 0809 | 125 | 125 | 92 | 33 | 33 |
| Utilities | 015207 2300 | 35,000 | 35,000 | 26,188 | 8,812 | 8,812 |
| Telephone | 015207 2400 | 600 | 600 | 597 | 3 | 3 |
| Advertising | 015207 2700 | 1,000 | - | - | 1,000 | - |
| Materials and Supplies | 015207 3000 | 22,000 | 21,335 | 15,662 | 6,338 | 5,673 |
| Concession Stand Supplies | 015207 3402 | 15,000 | 12,440 | 12,440 | 2,560 | - |
| Equipment Maintenance and Rental | 015207 4500 | 2,000 | 1,226 | 1,202 | 798 | 24 |
| Pool Programs | 015207 8017 | 2,000 | 1,634 | 1,634 | 366 | - |
| Subtotal | | 213,825 | 208,460 | 157,998 | 55,827 | 50,462 |
| <u>Sunnyview Administration</u> | | | | | | |
| Transfer to Sunnyview | 015507 7206 | 838,452 | 838,452 | 249,774 | 588,678 | 588,678 |
| Sunnyview Unemployment Compensation | 0155074 0812 | - | 204,500 | - | - | 204,500 |
| Sunnyview Sale Expenses | 0155074 8004 | - | 264,140 | - | - | 264,140 |
| Subtotal | | 838,452 | 1,307,092 | 249,774 | 588,678 | 1,057,318 |
| <u>Interest</u> | | | | | | |
| Tax Anticipation Note | 0161072 7601 | 75,000 | 75,000 | 71,612 | 3,388 | 3,388 |
| Subtotal | | 75,000 | 75,000 | 71,612 | 3,388 | 3,388 |
| <u>Sinking Fund</u> | | | | | | |
| 2004 Bond Issue - Principle | 016117 7506 | 2,010,000 | 2,010,000 | - | 2,010,000 | 2,010,000 |
| 2006 Bond Issue - Principle | 016117 7507 | 620,000 | 620,000 | 620,000 | - | - |
| 2014 Bond Issue - Interest | 0161172 7602 | - | - | 187,552 | (187,552) | (187,552) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|---|---------------|------------------|------------------|------------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Expenditures: (Continued)</u> | | | | | | |
| <u>Sinking Fund (Continued)</u> | | | | | | |
| 2004 Bond Issue - Interest | 0161172 7606 | 1,663,151 | 1,663,151 | 831,576 | 831,575 | 831,575 |
| 2006 Bond Issue - Interest | 0161172 7610 | 344,700 | 344,700 | 344,700 | - | - |
| Transfer to Sinking Fund | 0161179 7207 | - | - | 3,109,805 | (3,109,805) | (3,109,805) |
| Subtotal | | 4,637,851 | 4,637,851 | 5,093,633 | (455,782) | (455,782) |
| <u>Insurance</u> | | | | | | |
| Contracted Services | 016157 1000 | - | - | - | - | - |
| Multi-Peril Insurance | 016157 5303 | 285,000 | 285,000 | 240,988 | 44,012 | 44,012 |
| Subtotal | | 285,000 | 285,000 | 240,988 | 44,012 | 44,012 |
| <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 | 3,000 | 3,000 | 3,000 | - | - |
| Butler County Airport Authority | 01630480 7008 | 80,000 | 80,000 | 80,000 | - | - |
| Butler Area Transit Authority | 01630480 7020 | - | - | - | - | - |
| Butler County Community College | 01630490 7022 | 4,753,000 | 4,753,000 | 4,753,000 | - | - |
| VOICe/Crime Victim/VAAC | 01630490 7027 | 20,000 | 20,000 | 20,000 | - | - |
| PA Army National Guard | 01630490 7035 | 2,000 | 2,000 | 2,000 | - | - |
| St. Vincent de Paul | 01630490 7047 | - | 10,000 | 10,000 | (10,000) | - |
| Butler County Federated Library Association | 01630560 7024 | 250,000 | 250,000 | 250,000 | - | - |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| | | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|--|---------------|------------------|------------------|------------------|----------------------------------|-------------------------------|
| | | Original | Final | | | |
| <u>Expenditures: (Continued)</u> | | | | | | |
| <u>Contributions (Continued)</u> | | | | | | |
| Butler County Historical Society | 01630570 7029 | 10,000 | 10,000 | 10,000 | - | - |
| Agricultural Extension Utilities | 01630610 2300 | 5,400 | 5,400 | 5,043 | 357 | 357 |
| Agricultural Extension | 01630610 7013 | 163,952 | 163,952 | 163,952 | - | - |
| Glade Run Conservancy | 01630610 7045 | - | - | - | - | - |
| Community Development Corporation | 01630650 7036 | 275,000 | 275,000 | 275,000 | - | - |
| Subtotal | | 5,592,852 | 5,602,852 | 5,602,495 | (9,643) | 357 |
| <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 | 500,000 | (15,810) | - | 500,000 | (15,810) |
| Utilities on Rentals | 016407 2300 | 6,000 | 6,000 | 4,774 | 1,226 | 1,226 |
| Indigent Burials | 016407 8004 | 3,000 | 3,000 | 3,600 | (600) | (600) |
| Subtotal | | 509,000 | (6,810) | 8,374 | 500,626 | (15,184) |
| <u>Refunds</u> | | | | | | |
| General Refunds | 016417 8500 | 5,000 | 5,000 | 3,954 | 1,046 | 1,046 |
| Tax Refunds | 016417 8502 | - | - | 3,028 | (3,028) | (3,028) |
| Subtotal | | 5,000 | 5,000 | 6,982 | (1,982) | (1,982) |
| <u>Transfers</u> | | | | | | |
| Transfer to Capital Reserve | 016427 7208 | 500,000 | 590,487 | 1,035,191 | (535,191) | (444,704) |
| Transfer to Liquid Fuel | 016457 7211 | 152,240 | 152,240 | 208,494 | (56,254) | (56,254) |
| Transfer to Liquid Fuels - Act 44 Non-Allowable Costs | 0164573 8035 | - | - | - | - | - |
| Transfer to Act 44 | 016457 7211 | - | - | - | - | - |
| Subtotal | | 652,240 | 742,727 | 1,243,685 | (591,445) | (500,958) |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(Continued)

| Expenditures: (Continued) | Budgeted Amounts | | Actual | Variance with Original Budget | Variance with Final Budget |
|---|------------------|----------------------|----------------------|----------------------------------|-------------------------------|
| | Original | Final | | | |
| <u>Agency Contributions</u> | | | | | |
| Transfer to AAA | 016507 7212 | 20,000 | 20,000 | 20,000 | - |
| Transfer to AAA | 016507 7239 | 93,987 | 93,987 | 33,722 | 60,265 |
| Transfer to Children and Youth | 017007 7213 | 2,033,618 | 2,033,618 | 2,428,885 | (395,267) |
| Transfer to Independent Living | 017357 7236 | 24,684 | 24,684 | 20,851 | 3,833 |
| Transfer to Shared Ride | 018007 7214 | - | - | 3,894 | (3,894) |
| Transfer to D&A | 018807 7218 | 34,000 | 34,000 | 25,395 | 8,605 |
| Transfer to D&A - DWI Match | 018807 7240 | 95,000 | 95,000 | 58,528 | 36,472 |
| Transfer to D&A - Act 198 | 018807 7243 | 60,000 | 60,000 | - | 60,000 |
| Transfer to MH/EI/ID | 019007 7219 | 384,025 | 174,662 | 174,661 | 209,364 |
| Transfer to Human Services Block Grant | 019007 7253 | - | 243,848 | 243,848 | (243,848) |
| Transfer to Grant Fund | 019707 7200 | 3,500 | 3,500 | 7,154 | (3,654) |
| Transfer to Conservation District | 019707 7220 | 160,000 | 160,000 | - | 160,000 |
| Transfer to Agricultural Easements | 019717 7221 | 150,000 | 150,000 | 150,000 | - |
| Subtotal | | 3,058,814 | 3,093,299 | 3,166,938 | (108,124) |
| Grand Total of General Fund Expenditures | | \$ 60,135,085 | \$ 60,415,431 | \$ 57,937,637 | \$ 2,197,448 |
| | | \$ 2,477,794 | | | |

COUNTY OF BUTLER, PENNSYLVANIA

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

GENERAL FUND

FOR THE YEAR ENDED DECEMBER 31, 2014

(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: | \$ 60,135,085 | \$ 60,415,431 | \$ 57,937,637 | \$ 2,197,448 | \$ 2,477,794 |
| Operating Reserve | 1,221,426 | 1,221,426 | - | 1,221,426 | 1,221,426 |
| Workers Compensation | 1,177,710 | 1,011,410 | 108,340 | 1,069,370 | 903,070 |
| Tax Claim | 2,169,000 | 2,169,000 | 2,052,294 | 116,706 | 116,706 |
| Agricultural Conservation | 200,000 | 200,000 | 56,813 | 143,187 | 143,187 |
| Less: Elimination of Interfund Transfers | | | | | |
| Workers Compensation | 50,000 | 50,000 | 108,340 | (58,340) | (58,340) |
| Tax Claim | 2,300,000 | 2,300,000 | 2,052,294 | 247,706 | 247,706 |
| Agricultural Conservation | 150,000 | 150,000 | 150,000 | - | - |
| Grand Total As Reported in the CAFR | \$ 62,403,221 | \$ 62,517,267 | \$ 57,844,450 | \$ 4,558,771 | \$ 4,672,817 |