

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET

Fiscal Year July 1, 2026 - June 30, 2027

County Name: BUTLER COUNTY County Number: 12

The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County budget as follows:

Meeting Date: 4/22/2026 Meeting Time: 07:00 PM Meeting Location: Butler County Courthouse, Basement EOC, 428 6th St, Allison IA 50602

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the County Auditor. A copy of the supporting detail will be furnished upon request. County budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult dom.iowa.gov/local-budget-appeals

Average annual percentage changes between "Actual" and "Budget" amounts for "Taxes Levied on Property", "Other County Taxes/ TIF Tax Revenues", and for each of the ten "Expenditure Classes" must be published. Expenditure classes proposing "Budget" amounts, but having no "Actual" amounts, are designated "NEW".

County Website (if available)
www.butlercounty.iowa.gov

County Telephone Number
(319) 346-6547

		Budget 2026/2027	Re-Est 2025/2026	Actual 2024/2025	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	9,668,263	9,347,618	8,675,313	5.57
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	9,668,263	9,347,618	8,675,313	
Delinquent Property Tax Revenue	5	450	1,410	172	
Penalties, Interest & Costs on Taxes	6	20,300	20,600	56,275	
Other County Taxes/TIF Tax Revenues	7	3,921,971	3,757,638	3,687,508	3.13
Intergovernmental	8	7,881,499	7,622,301	6,677,600	
Licenses & Permits	9	67,300	65,639	72,438	
Charges for Service	10	633,836	653,219	625,379	
Use of Money & Property	11	371,135	316,375	581,621	
Miscellaneous	12	524,300	892,481	449,875	
Subtotal Revenues	13	23,089,054	22,677,281	20,826,181	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	4,105,524	0	
Operating Transfers In	15	5,019,262	3,584,748	3,432,504	
Proceeds of Fixed Asset Sales	16	0	0	1,075	
Total Revenues & Other Sources	17	28,108,316	30,367,553	24,259,760	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	4,081,199	3,294,639	2,817,645	20.35
Physical Health and Social Services	19	1,683,833	1,624,994	1,551,469	4.18
County Environment and Education	21	3,343,622	3,020,281	2,824,660	8.80
Roads & Transportation	22	8,099,000	7,565,500	8,326,391	-1.37
Government Services to Residents	23	1,003,921	1,013,775	873,700	7.19
Administration	24	2,693,792	2,601,122	2,547,279	2.84
Nonprogram Current	25	17,500	2,500	1,960	198.81
Debt Service	26	1,524,033	1,437,518	1,480,613	1.46
Capital Projects	27	7,718,000	2,007,085	377,638	352.08
Subtotal Expenditures	28	30,164,900	22,567,414	20,801,355	
Other Financing Uses:					
Operating Transfers Out	29	5,019,262	3,584,748	3,432,504	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	35,184,162	26,152,162	24,233,859	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32	-7,075,846	4,215,391	25,901	
Beginning Fund Balance - July 1,	33	16,567,190	12,351,799	12,325,898	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	0	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	9,491,344	16,567,190	12,351,799	
Total Ending Fund Balance - June 30,	40	9,491,344	16,567,190	12,351,799	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	6,788,173	Urban Areas:	6.30597		
Rural Only Levies*:	2,880,090	Rural Areas:	10.07612		
Special District Levies*:	0	Any special district tax rates not included.			
TIF Tax Revenues:	2,576,952				
Utility Replacement Excise Tax:					

664,389

Explanation of any significant items in the budget or additional virtual meeting information:

Salary increases, property insurance increases and general increased cost of doing business. Join Zoom Meeting: <https://us06web.zoom.us/j/84172905240?pwd=qdW7li2FkbF1TKybO3giq5wfab0gDZ.1>, Meeting ID: 841 7290 5240, Passcode: 717365