

NOTICE OF PUBLIC HEARING -- PROPOSED BUDGET
Fiscal Year July 1, 2024 - June 30, 2025
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: 4/23/2024 Meeting Time: 09:00 AM Meeting Location: Butler County Courthouse, Basement EOC

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 2024/2025	Re-Est 2023/2024	Actual 2022/2023	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	9,111,800	8,174,764	7,185,701	12.61
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	9,111,800	8,174,764	7,185,701	
Delinquent Property Tax Revenue	5	550	1,461	3	
Penalties, Interest & Costs on Taxes	6	20,700	20,700	35,242	
Other County Taxes/TIF Tax Revenues	7	3,438,634	2,651,595	2,613,525	14.70
Intergovernmental	8	6,330,322	7,739,323	6,488,186	
Licenses & Permits	9	63,300	58,396	77,671	
Charges for Service	10	563,814	579,818	591,496	
Use of Money & Property	11	315,488	315,976	444,377	
Miscellaneous	12	435,442	409,848	775,602	
Subtotal Revenues	13	20,280,050	19,951,881	18,211,803	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	900	0	
Operating Transfers In	15	4,645,105	4,741,263	3,308,120	
Proceeds of Fixed Asset Sales	16	500	59,663	73,481	
Total Revenues & Other Sources	17	24,925,655	24,753,707	21,593,404	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,429,465	2,927,775	2,512,947	16.82
Physical Health and Social Services	19	1,489,611	1,510,764	1,290,343	7.44
County Environment and Education	21	2,922,163	2,172,198	1,754,089	29.07
Roads & Transportation	22	7,321,000	7,275,000	6,485,599	6.25
Government Services to Residents	23	991,074	791,634	623,472	26.08
Administration	24	2,570,808	2,521,265	1,999,640	13.39
Nonprogram Current	25	2,500	2,000	0	
Debt Service	26	1,480,613	1,460,963	1,429,643	1.77
Capital Projects	27	3,463,000	3,885,062	4,480,903	-12.09
Subtotal Expenditures	28	23,670,234	22,546,661	20,576,636	
Other Financing Uses:					
Operating Transfers Out	29	4,645,105	4,741,263	3,308,120	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	28,315,339	27,287,924	23,884,756	
Excess of Revenues & Other Sources					
over (under) Expenditures & Other Uses	32	-3,389,684	-2,534,217	-2,291,352	
Beginning Fund Balance - July 1,	33	10,922,062	13,456,279	15,747,631	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	6,502,710	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,029,668	10,922,062	13,456,279	
Total Ending Fund Balance - June 30,	40	7,532,378	10,922,062	13,456,279	

Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:	
Countywide Levies*:	6,503,543	Urban Areas:	6.49093
Rural Only Levies*:	2,608,257	Rural Areas:	10.19411
Special District Levies*:	0	Any special district tax rates not included.	
TIF Tax Revenues:	2,227,786		
Utility Replacement Excise Tax:	555,528		

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

The proposed levy rate for the general basic remains the same as FY24. The general supplemental fund was increased to account for moving some benefits, elections, insurance and court costs from the general basic fund as a result of HF718.