

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2024 - June 30, 2025

County Number: 12 County Name: BUTLER COUNTY Date Adopted: 4/23/2024

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.63000	3,716,360	1,023,790,691	2.39
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	3.63000	3,805,128	2.39	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.81676	2,815,000	737,536,734	2.52
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	3.95000	2,986,622	6.10	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,048,244,763		992,200,312	
General Basic	2	3,805,128		3.63000		3,601,687
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	3,805,128				3,601,687
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,500,000		2.38494		2,366,338
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	225,000				212,966
Debt Service (from Form 703 col. I Countywide total)	9	562,200	1,181,105,081	0.47599	1,125,060,630	535,518
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	6,867,328		6.49093		6,503,543
B. All Rural Services Only Levies:	13		756,106,847		704,328,925	
Rural Services Basic	14	2,800,000		3.70318		2,608,257
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,800,000		3.70318		2,608,257
Subtotal Countywide/All Rural Services (A + B)	21	9,667,328		10.19411		9,111,800
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	9,667,328				9,111,800

Compensation Schedule for FY 2024/2025			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	106,442		
Auditor	75,818	1	Butler County Star Tribune Journal
Recorder	75,818	2	Greene Recorder
Treasurer	75,818	3	Parkersburg Eclipse
Sheriff	106,070	4	
Supervisors	34,564	5	
Supervisor Vice Chair, if different	0	6	
Supervisor Chair, if different	0		

At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county

 _____
 (Board Chairperson)

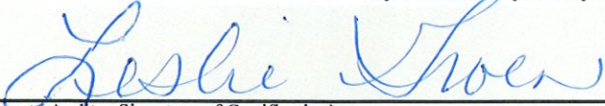
 _____
 (Date)


 _____
 (County Auditor or Budget Preparer)

 _____
 (Date)

COUNTY AUDITOR'S CERTIFICATION

By Electronically Certifying, I certify the budget meets all statutory obligations.

 _____
 (County Auditor Signature of Certification)

 _____
 (Date)

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	
Rural Only Levies*:	Urban Areas:
2,608,257	6.49093
Special District Levies*:	Rural Areas:
0	10.19411
TIF Tax Revenues:	Any special district tax rates not included.
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 HF 718.		NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY		COUNTY NUMBER:	
COUNTY NAME: BUTLER COUNTY		Fiscal Year July 1, 2024 - June 30, 2025		12	

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

Meeting Date: 4/2/2024 Meeting Time: 08:00 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 the proposed tax levy. After the hearing of the proposed tax levy, the Board will publish notice and hold a hearing on the proposed county budget.

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

County Telephone Number
(319) 346-6547

Iowa Department of Management	Current Year Certified Property Tax FY 2023/2024	Budget Year Effective Tax FY 2024/2025	Budget Year Proposed Tax FY 2024/2025
Taxable Valuations-General Services	967,658,544	992,200,312	992,200,312
Requested Tax Dollars-Countywide Rates	5,515,862	5,515,862	6,503,543
Tax Rate-Countywide	5.64650	5.55922	6.49093
Taxable Valuations-Rural Services	685,863,808	704,328,925	704,328,925
Requested Tax Dollars-Additional Rural Levies	2,617,778	2,617,778	2,608,257
Tax Rate-Rural Additional	3.81676	3.71670	3.70318
Rural Total	9.46326	9.27592	10.19411
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	309	301	-2.59
Rural Taxpayer	517	472	-8.70
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified Property Tax FY 2023/2024	Budget Year Proposed Tax FY 2024/2025	Percent Change
Urban Taxpayer	309	301	-2.59
Rural Taxpayer	517	472	-8.70

Reasons for tax increase if proposed exceeds the current:

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

BUDGET SUMMARY		General	Special Revenue	TOTALS Budget 2024/2025 Capital Projects	Debt Service	Permanent	TOTALS Budget 2024/2025	TOTALS Re-Est 2023/2024	TOTALS Actual 2022/2023
REVENUES & OTHER FINANCING SOURCES									
	Taxes Levied on Property	1 5,968,025	2,608,257		535,518		9,111,800	8,174,764	7,185,701
	Less: Uncollected Delinquent Taxes - Levy Year	2 0	0		0		0	0	0
	Less: Credits to Taxpayers	3 0	0		0		0	0	0
	Net Current Property Taxes	4 5,968,025	2,608,257		535,518		9,111,800	8,174,764	7,185,701
	Delinquent Property Tax Revenue	5 300	200		50		550	1,461	35
	Penalties, Interest & Costs on Taxes	6 20,700					20,700	20,700	35,242
	Other County Taxes/TIF Tax Revenues	7 340,703	3,071,029	0	26,902	0	3,438,634	2,651,595	2,613,525
	Intergovernmental	8 994,137	5,307,835	0	28,350	0	6,330,322	7,739,323	6,488,186
	Licenses & Permits	9 0	63,300	0	0	0	63,300	58,396	77,671
	Charges for Service	10 559,056	4,758	0	0	0	563,814	579,818	591,496
	Use of Money & Property	11 301,330	13,258	0	900	0	315,488	315,976	444,377
	Miscellaneous	12 173,442	262,000	0	0	0	435,442	409,848	775,602
	Subtotal Revenues	13 8,357,693	11,330,637	0	591,720	0	20,280,050	19,951,881	18,211,803
	Other Financing Sources:								
	General Long-Term Debt Proceeds	14 0	0	0	0	0	0	900	0
	Operating Transfers In	15 256,692	3,470,000	0	918,413	0	4,645,105	4,741,263	3,308,120
	Proceeds of Fixed Asset Sales	16 500	0	0	0	0	500	59,663	73,481
	Total Revenues & Other Sources	17 8,614,885	14,800,637	0	1,510,133	0	24,925,655	24,753,707	21,593,404
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
	Public Safety and Legal Services	18 2,455,265	974,200			0	3,429,465	2,927,775	2,512,947
	Physical Health and Social Services	19 1,370,040	119,571			0	1,489,611	1,510,764	1,290,343
	County Environment and Education	21 854,631	2,067,532			0	2,922,163	2,172,198	1,754,089
	Roads & Transportation	22 0	7,321,000			0	7,321,000	7,275,000	6,485,599
	Government Services to Residents	23 963,836	27,238			0	991,074	791,634	623,472
	Administration	24 2,570,808	0			0	2,570,808	2,521,265	1,999,640
	Nonprogram Current	25 2,500	0			0	2,500	2,000	0
	Debt Service	26 0	0		1,480,613	0	1,480,613	1,460,963	1,429,643
	Capital Projects	27 255,000	3,208,000	0		0	3,463,000	3,885,062	4,480,903
	Subtotal Expenditures	28 8,472,080	13,717,541	0	1,480,613	0	23,670,234	22,546,661	20,576,636
	Other Financing Uses:								
	Operating Transfers Out	29 256,692	3,088,413	1,300,000		0	4,645,105	4,741,263	3,308,120
	Refunded Debt/Payments to Esrow	30 0	0	0		0	0	0	0
	Total Expenditures & Other Uses	31 8,728,772	16,805,954	1,300,000	1,480,613	0	28,315,339	27,287,924	23,884,756
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -113,887	-2,005,317	-1,300,000	29,520	0	-3,389,684	-2,534,217	-2,291,352
	Beginning Fund Balance - July 1, 2024	33 2,142,800	7,414,241	1,308,943	56,078	0	10,922,062	13,456,279	15,747,631
	Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0	0	0	0	0
	Fund Balance - Nonspendable	35 0	0	0	0	0	0	0	0
	Fund Balance - Restricted	36 1,000,015	5,408,924	8,943	84,828	0	6,502,710	0	0
	Fund Balance - Committed	37 0	0	0	0	0	0	0	0
	Fund Balance - Assigned	38 0	0	0	0	0	0	0	0
	Fund Balance - Unassigned	39 1,028,898	0	0	770	0	1,029,668	10,922,062	13,456,279
	Total Ending Fund Balance - June 30,	40 2,028,913	5,408,924	8,943	85,598	0	7,532,378	10,922,062	13,456,279

Proposed tax rate per \$1,000 valuation for County purposes: 6.49093 urban areas; 10.19411 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2024 - June 30, 2025

County Number: 12 County Name: BUTLER COUNTY Date Adopted: 4/23/2024

At the meeting of the Board of Supervisors of this County, held after the public hearing as required by law, on the date specified above and to the right, the proposed budget for the fiscal year listed above was adopted as summarized and attached hereto, and tax levies, as itemized below, were approved for all taxable property of this County. By signing, the County confirms it has fully complied with all postings and publications required per 24.2A and 331.434. There is attached a Long-Term Debt Schedule (Form 703) for the debt service needs, if any.

Note: Utility Tax Replacements are estimated by subtracting the amounts produced in Column T from the amounts entered in Column P. The software performs this calculation and places the budget-year estimated Utility Tax Replacement amounts on line 11 of the Revenues Detail sheet.

Budget Basis
CASH

GENERAL BASIC FUND LEVY CALCULATION

	GBFL Max Rate	GBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.63000	3,716,360	1,023,790,691	2.39
	Limitation Percentage			
	0			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2025	3.63000	3,805,128	2.39	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2024 Budget Data	3.81676	2,815,000	737,536,734	2.52
	Limitation Percentage			
	0			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2025	3.95000	2,986,622	6.10	

		UTILITY REPLACEMENT AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
A. Countywide Levies:	1		1,048,244,763		992,200,312	
General Basic	2	3,805,128		3.63000		3,601,687
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	3,805,128				3,601,687
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,500,000		2.38494		2,366,338
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	225,000				212,966
Debt Service (from Form 703 col. I Countywide total)	9	562,200	1,181,105,081	0.47599	1,125,060,630	535,518
Voted Emergency Medical Services (Countywide)	10					0
Other	11					0
Subtotal Countywide (A)	12	6,867,328		6.49093		6,503,543
B. All Rural Services Only Levies:	13		756,106,847		704,328,925	
Rural Services Basic	14	2,800,000		3.70318		2,608,257
Rural Services Supplemental	16					0
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,800,000		3.70318		2,608,257
Subtotal Countywide/All Rural Services (A + B)	21	9,667,328		10.19411		9,111,800
C. Special District Levies:						
Flood & Erosion	22			0.00000		0
Voted Emergency Medical Services (partial county)	23			0.00000		0
Other	24	0		0.00000		0
Other	25			0.00000		0
Other	26			0.00000		0
Township ES Levies (Summary from Form 638-RE)	27	0	0		0	0
Subtotal Special Districts (C)	28	0				0
GRAND TOTAL (A + B + C)	29	9,667,328				9,111,800

TOWNSHIP EMERGENCY SERVICES LEVIES	TOWNSHIP NAME	RECORD KEY	UTILITY Replacement AND PROPERTY TAX DOLLARS	VALUATION WITH GAS & ELEC UTILITIES	LEVY RATE	VALUATION WITHOUT GAS & ELEC UTILITIES	PROPERTY TAXES LEVIED
		1			0		0
		2			0		0
		3			0		0
		4			0		0
		5			0		0
		6			0		0
		7			0		0
		8			0		0
		9			0		0
		10			0		0
		11			0		0
		12			0		0
		13			0		0
		14			0		0
		15			0		0
		16			0		0
		17			0		0
		18			0		0
		19			0		0
		20			0		0
		21			0		0
		22			0		0
		23			0		0
		24			0		0
		25			0		0
		26			0		0
		27			0		0
		28			0		0
		29			0		0
		30	0	0	0	0	0

County Name: BUTLER COUNTY
County No: 12

REVENUES DETAIL

	GENERAL FUND										SPECIAL REVENUE FUNDS										TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2024/2025	Re-Est 2023/2024	Actual 2022/2023										
TAXED LEVIED ON PROPERTY																							
Less: Uncoli: Del. Taxes Levy Year	1 3,601,687	2,566,338		2,608,257	0		0	535,518		9,111,800	8,174,764	7,185,701	1										
Less: Credits to Taxpayers	2												2										
1000 Net Current Property Taxes	4 3,601,687	2,566,338		2,608,257	0		0	535,518		9,111,800	8,174,764	7,185,701	4										
1010 Delinq. Property Tax Revenue	5 100	200		200	0		0	50		550	1,461	3	5										
11XX Penalties, Int. & Costs on Taxes	6 20,700									20,700	20,700	35,242	6										
OTHER COUNTY TAXES/TIF REVENUES																							
12XX Other County Taxes	7 2,650	950		1,500				220		5,320	5,470	6,813	7										
13XX Voter Approved Local Option Taxes	8			300,000		350,000				650,000	650,000	797,564	8										
14XX Gambling Taxes	9												9										
15XX TIF Tax Revenues	10						2,227,786			2,227,786	1,481,947	1,329,119	10										
16XX Utility Tax Replacement Excise Taxes	11 205,441	133,662		191,743	0		0	26,682		555,528	514,178	480,029	11										
17XX Taxes Collected for Other Governments	11B												11B										
Subtotal	12 206,091	154,612	0	493,243	0	350,000	2,227,786	26,902	0	3,438,634	2,651,595	2,613,525	12										
INTERGOVERNMENTAL REVENUE																							
20XX State Shared Revenues	13 1,000					4,531,245				4,532,245	4,424,647	4,724,060	13										
21XX State Replacements Against Levied Taxes	14 216,000	81,500		120,900				23,850		442,250	451,889	466,264	14										
22XX Other State Tax Replacements	15 28,577	11,696		20,000				4,500		64,773	82,677	95,503	15										
23XX, 24XX State/Federal Pass-Thru Revenues	16 45,000		200,000							245,000	1,752,653	499,035	16										
25XX Contributions from Other Intergovernmental Units	17 185,864			279,940		275,000				740,804	472,864	418,194	17										
26XX, 27XX State Grants and Entitlements	18 37,500		87,000	34,000		11,250	10,500			180,250	369,593	167,204	18										
28XX Federal Grants and Entitlements	19		100,000	25,000						125,000	185,000	117,926	19										
29XX Payments in Lieu of Taxes	20												20										
Subtotal (lines 13 - 20)	21 513,941	93,196	387,000	479,840	0	4,817,495	10,500	28,350	0	6,330,322	7,739,323	6,488,186	21										
3XXX Licenses & Permits	22 0			33,300		30,000				63,300	58,396	77,671	22										
4XXX, 5XXX Charges for Service	23 432,056		127,000	1,500			3,258			563,814	579,818	591,496	23										
6XXX Use of Money & Property	24 296,330		5,000	20			13,238	900		315,488	315,976	444,377	24										
8XXX Miscellaneous	25 30,942	141,300	1,200	2,500		90,000	169,500			435,442	409,848	775,602	25										
Total Revenues	26 5,101,847	2,735,646	520,200	3,618,860	0	5,287,495	2,424,282	591,720	0	20,280,050	19,951,881	18,211,803	26										
OTHER FINANCING SOURCES OPERATING TRANSFERS IN																							
9000 From General Basic	27		246,692			0				246,692	735,965	160,000	27										
9020 From Rural Services Basic	28					2,170,000				2,170,000	2,000,000	1,940,000	28										
90xx From Other Budgetary Funds	29		10,000			1,300,000		918,413		2,228,413	2,005,298	1,208,120	29										
Subtotal (lines 27- 29)	30 0	0	256,692	0		3,470,000	0	918,413		4,645,105	4,741,263	3,308,120	30										
91XX Proceeds/Gen Long-Term Debt	31								0		900	0	31										
92XX Proceeds/Gen Capital Asset Sales	32 500									500	59,663	73,481	32										
Total Revenues and Other Sources	33 5,102,347	2,735,646	776,892	3,618,860	0	8,757,495	2,424,282	1,510,133	0	24,925,655	24,753,707	21,593,404	33										
Beginning Fund Balance - July 1, NaN	34 933,393	590,330	619,077	2,987,164		2,544,092	1,882,985	1,308,943	1,308,943	10,922,062	13,456,279	15,747,631	34										
Total Resources	35 6,035,740	3,325,976	1,395,969	6,606,024	0	11,301,587	4,307,267	1,566,211	1,308,943	35,847,717	38,209,986	37,341,035	35										
Loss on Nonreplaced Credits Against Levied Taxes	36 216,000	81,500		120,900	0		0	23,850		442,250	451,889	466,264	36										

PUBLIC SAFETY AND LEGAL SERVICES
 County Name: BUTLER COUNTY
 County No: 12

SERVICE AREA 1

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
LAW ENFORCEMENT PROGRAM															
1000 - Uniformed Patrol Services				558,225					558,225	383,534	370,196				
1010 - Investigations	291,100	116,600							407,700	432,271	407,739				
1020 - Unified Law Enforcement								0	0		3				
1030 - Contract Law Enforcement				361,775					361,775	237,513	217,980				
1040 - Law Enforcement Communications	375,400	85,884							461,284	390,322	290,224				
1050 - Adult Correctional Services	288,900	66,778	25,500						381,178	413,410	404,458				
1060 - Administration	347,866	106,740				1,800			456,406	581,089	441,314				
Subtotal	1,303,266	376,002	25,500	920,000	0	0	1,800	0	2,626,568	2,437,939	2,131,911				
LEGAL SERVICES PROGRAM															
1100 - Criminal Prosecution	196,495	89,025							285,520	265,718	231,499				
1110 - Medical Examiner	46,000								46,000	46,000	28,284				
1120 - Child Support Recovery								0	0		11				
Subtotal	242,495	89,025	0	0	0	0	0	0	331,520	311,718	259,783				
EMERGENCY SERVICES															
1200 - Ambulance Services	156,880	18,397		19,000					194,277	19,000	10,043				
1210 - Emergency Management		225,000		33,400					258,400	140,400	97,837				
1220 - Fire Protection & Rescue Services									0	0	15				
1230 - E911 Service Board									0	0	16				
Subtotal	156,880	243,397	0	52,400	0	0	0	0	452,677	159,400	107,880				
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
1400 - Physical Operations	1,000								1,000	1,018	630				
1410 - Research & Other Assistance	500								500	500	160				
1420 - Bailiff Services									0	0	20				
Subtotal	1,500	0	0	0	0	0	0	0	1,500	1,518	790				
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses	1,000								1,000	1,000	537				
1510 - (Reserved)									0	0	23				
1520 - Detention Services									0	0	24				
1530 - Court Costs									0	0	25				
1540 - Service of Civil Papers	200								200	200	0				
Subtotal	1,200	0	0	0	0	0	0	0	1,200	1,200	537				
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution									0	0	28				
1610 - Juvenile Representation Services	6,000								6,000	6,000	4,262				
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		10,000							10,000	10,000	7,784				
Subtotal	6,000	10,000	0	0	0	0	0	0	16,000	16,000	12,046				
Total - Public Safety & Legal Services	1,711,341	718,424	25,500	972,400	0	0	1,800	0	3,429,465	2,921,775	2,512,947				

PHYSICAL HEALTH & SOCIAL SERVICES
 County Name: BUTLER COUNTY
 County No: 12

SERVICE AREA 3

	GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
PHYSICAL HEALTH SERVICES PROGRAM														
1		245,684	708,692					954,376	1,021,646	907,946	1			
2								0			2			
3	0	0		119,571				119,571	110,307	98,607	3			
4								0			4			
5								0			5			
6	0	245,684	708,692	119,571		0	0	1,073,947	1,131,953	1,006,553	6			
SUBTOTAL														
SERVICES TO POOR PROGRAM														
7	63,900	1,585						65,485	61,760	39,887	7			
8	62,850							62,850	62,800	21,083	8			
9								0			9			
10	126,750	1,585	0	0	0	0	0	128,335	124,560	60,970	10			
SUBTOTAL														
SERVICES TO MILITARY VETERANS PROGRAM														
11	64,470	30,445						94,915	89,777	78,677	11			
12	9,550							9,550	9,550	5,004	12			
13	74,020	30,445	0	0	0	0	0	104,465	99,327	83,681	13			
SUBTOTAL														
CHILDREN'S & FAMILY SERVICES PROGRAM														
14								0			14			
15								0			15			
16								0			16			
17	0	0	0	0	0	0	0	0	0	0	17			
SUBTOTAL														
SERVICES TO OTHER ADULTS PROGRAM														
18	1,000							1,000	1,000	1,000	18			
19	104,843	38,521						143,364	115,424	108,139	19			
20								0			20			
21	105,843	38,521	0	0	0	0	0	144,364	116,424	109,139	21			
SUBTOTAL														
CHEMICAL DEPENDENCY PROGRAM														
22		3,500						3,500	3,500	0	22			
23		35,000						35,000	35,000	30,000	23			
24								0			24			
25	0	38,500	0	0	0	0	0	38,500	38,500	30,000	25			
SUBTOTAL														
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES														
26	306,613	354,735	708,692	119,571		0	0	1,489,611	1,510,764	1,290,343	26			

SERVICE AREA 4
 MENTAL HEALTH, INTELLECTUAL DISABILITY & DEVELOPMENTAL DISABILITIES
 County Name: BUTLER COUNTY
 County No: 12

		TOTALS	
			Actual 2022/2023
SERVICES TO PERSONS WITH:			
40XX - MENTAL HEALTH PROBLEMS MENTAL ILLNESS			
400X - Information & Education Services		1	
402X - Coordination Services		2	
403X- Personal & Environ. Spr		3	
404X-Treatment Services		4	
405X-Vocational & Day Services		5	
406X-Lic/Cert. Living Arrangements		6	
407X - Inst/Hospital & Commit Services		7	
Subtotal		8	0
42XX - INTELLECTUAL DISABILITY			
420X - Information & Education Services		9	
422X - Coordination Services		10	
423X- Personal & Environ. Spr		11	
424X-Treatment Services		12	
425X-Vocational & Day Services		13	
426X-Lic/Cert. Living Arrangements		14	
427X - Inst/Hospital & Commit Services		15	
Subtotal		16	0
43XX - OTHER DEVELOPMENTAL DISABILITIES			
430X - Information & Education Services		17	
432X - Coordination Services		18	
433X- Personal & Environ. Spr		19	
434X-Treatment Services		20	
435X-Vocational & Day Services		21	
436X-Lic/Cert. Living Arrangements		22	
437X - Inst/Hospital & Commit Services		23	
Subtotal		24	0
44XX - GENERAL ADMINISTRATION			
4411-Direct Administration		25	
4412-Purchased Administration		26	
4413-Distrib to Regional Fiscal Agent		27	
Subtotal		28	0
45XX - COUNTY PRVD CASE MGMT			
Subtotal		29	
46XX - COUNTY PRVD SERVICES			
Subtotal		30	
47XX - BRAIN INJURY			
470X - Information & Education Services		31	
472X - Coordination Services		32	
473X- Personal & Environ. Spr		33	
474X-Treatment Services		34	
475X-Vocational & Day Services		35	
476X-Lic/Cert. Living Arrangements		36	
477X - Inst/Hospital & Commit Services		37	
Subtotal		38	0
Total - Mental Health, ID & DD		39	0

COUNTY ENVIRONMENT AND EDUCATION
 County Name: BUTLER COUNTY
 County No: 12

SERVICE AREA 6

	GENERAL FUND				SPECIAL REVENUE FUNDS							TOTALS			
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
ENVIRONMENTAL QUALITY PROGRAM															
6000 - Natural Resources Conservation				5,000					5,000	5,000	5,000	1			
6010 - Weed Eradication									0			2			
6020 - Solid Waste Disposal				275,000					275,000	260,000	222,694	3			
6030 - Environmental Restoration									0			4			
Subtotal	0	0	0	280,000	0	0	0	0	280,000	265,000	227,694	5			
CONSERVATION & RECREATION SERVICES PROGRAM															
6100 - Administration	425,940	205,991							791,931	596,196	475,305	6			
6110 - Maintenance & Operations	146,950								252,005	234,600	174,148	7			
6120 - Recreation & Environmental Educ.	8,000								8,000	8,000	7,979	8			
Subtotal	580,890	205,991	0	0	0	0	0	0	1,051,936	838,796	657,432	9			
ANIMAL CONTROL PROGRAM															
6200 - Animal Shelter									0			10			
6210 - Animal Bounties & State Apiarist Expenses	250								250	250	87,111	11			
Subtotal	250	0	0	0	0	0	0	0	250	250	87,111	12			
COUNTY DEVELOPMENT PROGRAM															
6300 - Land Use & Building Controls				34,277					34,277	50,002	21,701	13			
6310 - Housing Rehabilitation & Develop.									0			14			
6320 - Community Economic Development	45,000								1,445,000	897,450	736,675	15			
Subtotal	45,000	0	0	34,277	0	0	0	0	1,479,277	947,452	758,376	16			
EDUCATIONAL SERVICES PROGRAM															
6400 - Libraries				88,000					88,000	88,000	88,000	17			
6410 - Historic Preservation									0			18			
6420 - Fair & 4-H Clubs	22,500								22,500	32,500	22,500	19			
6430 - Fairgrounds									0			20			
6440 - Memorial Halls									200	200	0	21			
6450 - Other Educational Services									0			22			
Subtotal	22,500	0	0	88,000	0	0	0	0	110,700	120,700	110,500	23			
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM															
6500 - Property									0			24			
6510 - Buildings									0			25			
6520 - Equipment									0			26			
6530 - Public Facilities									0			27			
Subtotal	0	0	0	0	0	0	0	0	0	0	0	28			
Total - County Environment and Education	648,640	205,991	0	402,277	0	0	0	0	2,922,163	2,172,198	1,754,089	29			

ROADS & TRANSPORTATION
 County Name: BUTLER COUNTY
 County No: 12

SERVICE AREA 7

		GENERAL FUND						SPECIAL REVENUE FUNDS						TOTALS		
		General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023				
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM																
	7000 - Administration						217,000			217,000	210,000	216,974	1			
	7010 - Engineering						560,000			560,000	460,000	546,042	2			
	Subtotal	0	0	0	0	0	777,000	0	0	777,000	670,000	763,016	3			
ROADWAY MAINTENANCE PROGRAM																
	7100 - Bridges & Culverts						219,000			219,000	265,000	157,282	4			
	7110 - Roads						2,940,000			2,940,000	3,287,000	2,981,767	5			
	7120 - Snow & Ice Control						260,000			260,000	260,000	271,813	6			
	7130 - Traffic Controls						204,000			204,000	185,000	206,379	7			
	7140 - Road Clearing				100,000		233,000			333,000	308,000	264,165	8			
	Subtotal	0	0	0	100,000	0	3,856,000	0	0	3,956,000	4,303,000	3,881,406	9			
GENERAL ROADWAY EXPENDITURES PROGRAM																
	7200 - New Equipment						400,000			400,000	269,000	130,244	10			
	7210 - Equipment Operations						1,510,000			1,510,000	1,458,000	1,550,170	11			
	7220 - Tools, Materials & Supplies						278,000			278,000	383,000	13,768	12			
	7230 - Real Estate & Buildings						400,000			400,000	190,000	146,995	13			
	Subtotal	0	0	0	0	0	2,588,000	0	0	2,588,000	2,300,000	1,841,177	14			
MASS TRANSIT PROGRAM																
	7300 - Air Transportation									0	0		15			
	7310 - Ground Transportation									0	0		16			
	Subtotal	0	0	0	0	0	0	0	0	0	0	0	17			
	Total - Roads & Transportation	0	0	0	100,000	0	7,221,000	0	0	7,321,000	7,275,000	6,485,599	18			

SERVICE AREA 8

GOVERNMENT SERVICES TO RESIDENTS
 County Name: BUTLER COUNTY
 County No: 12

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
REPRESENTATION SERVICES PROGRAM												
1		372,791							372,791	206,550	117,162	
2		26,200							26,200	26,200	7,641	
3				17,850					17,850	13,300	5,595	
4	0	398,991	0	17,850	0	0	0	0	416,841	246,050	130,398	
STATE ADMINISTRATIVE SERVICES												
5	183,198	81,992							265,190	248,163	227,758	
6								0				
7	207,818	91,837					9,388		309,043	297,421	265,316	
8	391,016	173,829	0	0	0	0	9,388	0	574,233	545,584	493,074	
9	391,016	572,820	0	17,850	0	0	9,388	0	991,074	791,634	623,472	
Total - Government Services to Residents												

ADMINISTRATION
 County Name: BUTLER COUNTY
 County No: 12

SERVICE AREA 9

	GENERAL FUND				SPECIAL REVENUE FUNDS						TOTALS	
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023	
POLICY & ADMINISTRATION PROGRAM												
1	130,500	104,550							235,050	226,853	195,923	
2	125,625	57,450							183,075	266,359	225,376	
3	188,810	60,099							248,909	234,668	210,283	
4	76,000								76,000	75,500	59,308	
5									0		5	
6	520,935	222,099	0	0	0	0	0	743,034	803,380	690,890		
CENTRAL SERVICES PROGRAM												
7	381,125	319,910							701,035	618,673	476,707	
8	777,980	36,259							814,239	834,212	649,703	
9									0		9	
10	1,159,105	356,169	0	0	0	0	0	1,515,274	1,452,885	1,126,410		
RISK MANAGEMENT SERVICES PROGRAM												
11									0		11	
12		300,000							300,000	255,000	180,997	
13		2,500							2,500	0	0	
14		10,000							10,000	10,000	1,343	
15	0	312,500	0	0	0	0	0	312,500	265,000	182,340		
16	1,680,040	890,768	0	0	0	0	0	2,570,808	2,521,265	1,999,640		
Total - Administration												

NONPROGRAM EXPENDITURES, DISBURSEMENTS AND OTHER FINANCING USES
 County Name: BUTLER COUNTY
 County No: 12

SERVICE AREA 0

	GENERAL FUND		SPECIAL REVENUE FUNDS										TOTALS		
	General Basic	General Supplemental	General Other	Rural Services Basic	Rural Services Supplemental	Secondary Roads	Other	All Capital Projects	All Debt Service	All Permanent	Budget 2024/2025	Re-estimated 2023/2024	Actual 2022/2023		
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	2,500										2,500	2,000	0		
0020 - Interest on Short-Term Debt											0		2		
0030 - Other Nonprogram Current											0		3		
0040 - Other County Enterprises											0		4		
Total - Nonprogram Current	2,500	0	0	0	0	0	0	0	0	0	2,500	2,000	0		
LONG-TERM DEBT SERVICE															
0100 - Principal									1,350,000		1,350,000	1,305,000	1,250,000		
0110 - Interest and Fiscal Charges									130,613		130,613	155,963	179,643		
Total Long-term Debt Service									1,480,613		1,480,613	1,460,963	1,429,643		
CAPITAL PROJECTS															
0200 - Roadway Construction					3,200,000						3,200,000	3,270,507	2,919,454		
0210 - Conservation Land Acquisition & Dev.			145,000				8,000				153,000	233,000	86,304		
0220 - Other Capital Projects	10,000		100,000								110,000	381,555	1,475,145		
Total Capital Projects	10,000	0	245,000	0	0	3,200,000	8,000	0	0	0	3,463,000	3,885,062	4,480,903		
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	1,711,341	718,424	25,500	972,400	0	0	1,800				3,429,465	2,927,775	2,512,947		
Total Physical Health and Social Services	306,613	354,755	708,692	119,571	0	0	0				1,489,611	1,510,764	1,290,343		
Total County Environment and Education	648,640	205,991	0	402,277	0	0	1,665,255				2,922,163	2,172,198	1,754,089		
Total Roads & Transportation	0	0	0	100,000	0	7,221,000	0				7,321,000	7,275,000	6,485,599		
Total Government Services to Residents	391,016	572,820	0	17,850	0	0	9,388				991,074	791,634	623,472		
Total Administration	1,680,040	890,768	0	0	0	0	0				2,570,808	2,521,265	1,999,640		
Total Nonprogram Current	2,500	0	0	0	0	0	0				0	2,000	0		
Total Long-Term Debt Service	0	0	0	0	0	0	0				0	0	0		
Total Capital Projects	10,000	0	245,000	0	0	3,200,000	8,000	0	1,480,613	0	1,480,613	1,460,963	1,429,643		
Total - All Expenditures	4,750,150	2,742,738	979,192	1,612,098	0	10,421,000	1,684,443	0	1,480,613	0	25,670,234	22,546,661	20,576,636		
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental											0	0	0		
To Rural Services Supplemental											0	0	0		
To Secondary Roads	0			2,170,000				1,300,000			3,470,000	3,305,793	2,433,780		
To Other Budgetary Funds	256,692						918,413				1,175,105	1,435,470	874,340		
Total Operating Transfers Out	256,692	0	0	2,170,000	0	0	918,413	1,300,000	0	0	4,645,105	4,741,263	3,308,120		
REFUNDED DEBT/PAYMENTS TO ESCROW															
Increase (Decrease) In Reserves											0	0	0		
Fund Balance - Nonspendable											0	0	0		
Fund Balance - Restricted		583,238	416,777	2,823,926		880,587	1,704,411	8,943	84,828	6,502,710					
Fund Balance - Committed											0	0	0		
Fund Balance - Assigned											0	0	0		
Fund Balance - Unassigned	1,028,898	0	0	0	0	0	0	0	770	1,029,668	10,922,062	13,456,279			
Total Ending Fund Balance - June 30,	1,028,898	583,238	416,777	2,823,926	0	880,587	1,704,411	8,943	85,598	7,532,378	10,922,062	13,456,279			
Total Requirements	6,035,740	3,325,976	1,395,969	6,606,024	0	11,301,587	4,307,267	1,308,943	1,566,211	35,847,717	38,209,986	37,341,035			

LONG TERM DEBT SCHEDULE

This area, lines 1 through 20, is for Countywide Debt Service

Project Name	Amount of Issue	Debt Resolution Number	Principal Due 2024/2025	Interest Due 2024/2025	Bond Registration Due 2024/2025	TOTAL OBLIGATION Due 2024/2025	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Gas Pipeline - GO Series 2013	1		210,000	17,180	500	227,680	227,180	500
Roads - GO Series 2017	2		315,000	38,625	500	354,125	353,625	500
Trinity - GO Series 2019	3		265,000	33,800	600	299,400	298,800	600
URA Roads - GO Serie 2021	4		560,000	38,808	600	599,408	38,808	560,600
	5					0		0
	6					0		0
	7					0		0
	8					0		0
	9					0		0
	10					0		0
	11					0		0
	12					0		0
	13					0		0
	14					0		0
	15					0		0
	16					0		0
	17					0		0
	18					0		0
	19					0		0
	20					0		0
TOTALS FOR COUNTYWIDE DEBT SERVICE:			1,350,000	128,413	2,200	1,480,613	918,413	562,200

This area, lines 21 through 25, is for Partial County Debt Service Only -- Such as for Special Assessment District Debt Service

	21							0
	22							0
	23							0
	24							0
	25						0	0
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							0	0

NOTICE OF PUBLIC HEARING THE BOARD OF SUPERVISORS INTENDS TO LEVY GENERAL BASIC PROPERTY TAX RATES WHICH EXCEED STATUTORY MAXIMUMS The accompanying budget summary requires a general basic property tax rate that exceeds the maximum rate as established by the general assembly. Comparison of the proposed general basic rate with the statutory maximum 3.50000 general basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed General Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum General Basic Tax Rate per \$1,000 of Taxable Value:	3.50000
General Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed general basic tax rate and the maximum basic tax rate:

Comparison of the proposed general basic rate with the statutory maximum 3.95000 Rural Basic tax rate and the dollar amount of the difference between the proposed rate and the maximum rate:

Proposed Rural Basic Tax Rate per \$1,000 of Taxable Value:	
Maximum Rural Basic Tax Rate per \$1,000 of Taxable Value:	3.95000
Rural Basic Tax Dollars to be Generated in Excess of Maximum:	

Major reasons for the difference between the proposed Rural Basic tax rate and the maximum basic tax rate: