

**FY 2024/2025 ANNUAL FINANCIAL REPORT**  
**Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget**  
 For the fiscal year ended June 30, 2025  
 County Name: BUTLER COUNTY County Number:12

	General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals
<b>Revenues &amp; Other Financing Sources</b>							
Taxes Levied on Property	5,674,756	2,488,558		511,999		8,675,313	9,111,800
Less: Uncollected Delinquent Taxes - Levy Year		0		0		0	0
Less: Credits to Taxpayers		0		0		0	0
Net Current Property Taxes	5,674,756	2,488,558		511,999		8,675,313	9,111,800
Delinquent Property Tax Revenue	159	0		13		172	550
Penalties, Interest & Costs on Taxes	56,275					56,275	20,700
Other County Taxes/TIF Tax Revenues	340,346	3,320,229	0	26,933	0	3,687,508	3,438,634
Intergovernmental	963,743	5,679,003	0	31,083	0	6,673,829	6,330,322
Licenses & Permits	0	72,438	0	0	0	72,438	63,300
Charges for Service	624,444	5,024	0	0	0	629,468	563,814
Use of Money & Property	504,892	44,881	25,151	6,448	0	581,372	315,488
Miscellaneous	228,718	217,066	0	0	0	445,784	435,442
<b>Subtotal Revenues</b>	<b>8,393,333</b>	<b>11,827,199</b>	<b>25,151</b>	<b>576,476</b>	<b>0</b>	<b>20,822,159</b>	<b>20,280,050</b>
Other Financing Sources:							
General Long-Term Debt Proceeds	0	15	0	0	0	15	0
Operating Transfers In	274,271	2,239,820	0	918,413	0	3,432,504	4,645,105
Proceeds of Capital Asset Sales	1,075	0	0	0	0	1,075	500
<b>Total Revenues &amp; Other Sources</b>	<b>8,668,679</b>	<b>14,067,034</b>	<b>25,151</b>	<b>1,494,889</b>	<b>0</b>	<b>24,255,753</b>	<b>24,925,655</b>
<b>Expenditures &amp; other Financing Uses</b>							
Operating:							
Public Safety and Legal Services	1,933,705	883,936				2,817,641	3,429,465
Physical Health and Social Services	1,275,980	198,930				1,474,910	1,489,611
Mental Health, ID & DD (Polk County only)	0	0				0	0
County Environment and Education	787,660	2,036,995				2,824,655	2,922,163
Roads & Transportation	0	8,326,390				8,326,390	7,321,000
Government Services to Residents	861,365	12,334				873,699	991,074
Administration	2,547,280	0				2,547,280	2,570,808
Nonprogram Current	1,960	0				1,960	2,500
Debt Service	0	0		1,480,613	0	1,480,613	1,480,613
Capital Projects	65,050	321,829	0	0	0	386,879	3,463,000
<b>Subtotal Expenditures</b>	<b>7,473,000</b>	<b>11,780,414</b>	<b>0</b>	<b>1,480,613</b>	<b>0</b>	<b>20,734,027</b>	<b>23,670,234</b>
Other Financing Uses:							
Operating Transfers Out	274,271	3,088,413	69,820	0	0	3,432,504	4,645,105
Refunded Debt/Payments to Escrow	0	0	0	0	0	0	0
<b>Total Expenditures &amp; Other Uses</b>	<b>7,747,271</b>	<b>14,868,827</b>	<b>69,820</b>	<b>1,480,613</b>	<b>0</b>	<b>24,166,531</b>	<b>28,315,339</b>
<b>Changes in fund balances</b>							
Beginning Fund Balance - July 1, 2024	921,408	-801,793	-44,669	14,276	0	89,222	-3,389,684
Increase (Decrease) in Reserves (GAAP Budget)	3,132,579	7,619,799	1,318,984	39,151	0	12,110,513	10,922,062
Fund Balance - Nonspendable	0	0	0	0	0	0	0
Fund Balance - Restricted	0	0	0	0	0	0	0
Fund Balance - Committed	1,792,936	6,818,006	1,274,315	53,427	0	9,938,684	6,502,710
Fund Balance - Assigned	0	0	0	0	0	0	0
Fund Balance - Unassigned	2,261,051	0	0	0	0	2,261,051	1,029,668
<b>Total Ending Fund Balance - June 30, 2025</b>	<b>4,053,987</b>	<b>6,818,006</b>	<b>1,274,315</b>	<b>53,427</b>	<b>0</b>	<b>12,199,735</b>	<b>7,532,378</b>

Additional details are available at -  
 Notes to the financial statement, if any -  
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