

NOTICE OF PUBLIC HEARING – PROPOSED BUDGET
Fiscal Year July 1, 2025 - June 30, 2026
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: 4/15/2025 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 2025/2026	Re-Est 2024/2025	Actual 2023/2024	AVG Annual % CHG
REVENUES & OTHER FINANCING SOURCES					
Taxes Levied on Property	1	9,347,618	8,107,282	7,748,145	9.84
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0	
Less: Credits to Taxpayers	3	0	0	0	
Net Current Property Taxes	4	9,347,618	8,107,282	7,748,145	
Delinquent Property Tax Revenue	5	350	550	2,637	
Penalties, Interest & Costs on Taxes	6	20,600	20,700	41,167	
Other County Taxes/TIF Tax Revenues	7	3,737,905	3,459,602	2,794,990	15.64
Intergovernmental	8	7,755,530	6,685,186	7,867,081	
Licenses & Permits	9	65,450	64,138	71,559	
Charges for Service	10	638,089	566,823	573,633	
Use of Money & Property	11	191,662	214,493	575,103	
Miscellaneous	12	656,840	397,776	596,217	
Subtotal Revenues	13	22,414,044	19,516,550	20,270,532	
Other Financing Sources:					
General Long-Term Debt Proceeds	14	0	0	0	
Operating Transfers In	15	5,154,056	3,335,105	4,591,417	
Proceeds of Fixed Asset Sales	16	0	1,074	67,014	
Total Revenues & Other Sources	17	27,568,100	22,852,729	24,928,963	
EXPENDITURES & OTHER FINANCING USES					
Operating:					
Public Safety and Legal Services	18	3,741,114	3,144,886	2,748,047	16.68
Physical Health and Social Services	19	1,700,675	1,631,259	1,398,077	10.29
County Environment and Education	21	3,044,352	2,984,376	2,082,590	20.91
Roads & Transportation	22	7,939,400	7,305,200	7,201,631	5.00
Government Services to Residents	23	1,012,915	1,021,024	711,381	19.33
Administration	24	2,662,022	2,560,608	2,195,422	10.12
Nonprogram Current	25	2,500	2,500	0	
Debt Service	26	1,353,858	1,477,613	1,460,963	-3.74
Capital Projects	27	4,543,000	365,000	3,510,979	13.75
Subtotal Expenditures	28	25,999,836	20,492,466	21,309,090	
Other Financing Uses:					
Operating Transfers Out	29	5,154,056	3,335,105	4,591,417	
Refunded Debt/Payments to Escrow	30	0	0	0	
Total Expenditures & Other Uses	31	31,153,892	23,827,571	25,900,507	
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses					
	32	-3,585,792	-974,842	-971,544	
Beginning Fund Balance - July 1,	33	10,164,129	11,138,971	12,110,515	
Increase (Decrease) in Reserves (GAAP Budgeting)	34	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	
Fund Balance - Restricted	36	5,394,690	0	0	
Fund Balance - Committed	37	0	0	0	
Fund Balance - Assigned	38	0	0	0	
Fund Balance - Unassigned	39	1,183,647	10,164,129	11,138,971	
Total Ending Fund Balance - June 30,	40	6,578,337	10,164,129	11,138,971	
Proposed property taxation by type:		Proposed tax rates per \$1,000 taxable valuation:			
Countywide Levies*:	6,641,032	Urban Areas: 6.47397			
Rural Only Levies*:	2,706,586				
Special District Levies*:	0	Rural Areas: 10.21738			
TIF Tax Revenues:	2,435,983	Any special district tax rates not included.			
Utility Replacement Excise Tax:	621,592				

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

New EMS Levy, new General Relief Director position and increased expenses, increased Courthouse maintenance, salary increases and property insurance increases.