

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	
Rural Only Levies*:	
2,706,586	Urban Areas: 6.47397
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. COUNTY NAME: BUTLER COUNTY	NOTICE OF PUBLIC HEARING - PROPOSED PROPERTY TAX LEVY Fiscal Year July 1, 2025 - June 30, 2026	COUNTY NUMBER: 12
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The County Board of Supervisors will conduct a public hearing on the proposed Fiscal Year County tax asking as follows:

Meeting Date: 3/25/2025 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 2024/2025	Budget Year Effective Tax FY 2025/2026	Budget Year Proposed Tax FY 2025/2026
Taxable Valuations-General Services	992,200,312	1,018,822,308	1,018,822,308
Requested Tax Dollars-Countywide Rates Except Debt Service	5,968,025	5,968,025	6,251,851
Taxable Valuations-Debt Service	1,125,060,630	1,152,720,263	1,152,720,263
Requested Tax Dollars-Debt Service	535,518	535,518	389,181
Requested Tax Dollars-Countywide Rates	6,503,543	6,503,543	6,641,032
Tax Rate-Countywide	6.49093	6.32234	6.47397
Taxable Valuations-Rural Services	704,328,925	723,026,818	723,026,818
Requested Tax Dollars-Additional Rural Levies	2,608,257	2,608,257	2,706,586
Tax Rate-Rural Additional	3.70318	3.60741	3.74341
Rural Total	10.19411	9.92975	10.21738
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	301	338	12.29
Rural Taxpayer	472	533	12.92
Tax Rate Comparison-Current VS. Proposed			
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000	Current Year Certified Property Tax FY 2024/2025	Budget Year Proposed Tax FY 2025/2026	Percent Change
Urban Taxpayer	1,327	1,510	13.79
Rural Taxpayer	2,085	2,382	14.24

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$150,000 Actual/Assessed Valuation. The Proposed Property taxes assume a 10% increase in property values for the year as a comparison to the current year.

Reasons for tax increase if proposed exceeds the current:

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

BUDGET SUMMARY		General	Special Revenue	TOTALS Budget 2025/2026 Capital Projects	Debt Service	Permanent	TOTALS Budget 2025/2026	TOTALS Re-Est 2024/2025	TOTALS Actual 2023/2024
REVENUES & OTHER FINANCING SOURCES									
	Taxes Levied on Property	1 6,110,371	2,847,866		389,181		9,347,618	8,107,282	7,748,145
	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 6,110,371	2,847,866		389,181		9,347,618	8,107,282	7,748,145
	Delinquent Property Tax Revenue	5 200	100		50		350	550	2,637
	Penalties, Interest & Costs on Taxes	6 20,600					20,600	20,700	41,167
	Other County Taxes/TIF Tax Revenues	7 380,726	3,335,722		21,457		3,737,905	3,459,602	2,794,990
	Intergovernmental	8 1,009,286	6,718,779		27,465		7,755,530	6,685,186	7,867,081
	Licenses & Permits	9 0	65,450		0		65,450	64,138	71,559
	Charges for Service	10 629,946	8,143		0		638,089	566,823	573,633
	Use of Money & Property	11 169,190	16,472	5,000	1,000		191,662	214,493	575,103
	Miscellaneous	12 524,340	132,500		0		656,840	397,776	596,217
	Subtotal Revenues	13 8,844,859	13,125,032	5,000	439,153		22,414,044	19,516,550	20,270,532
	Other Financing Sources:								
	General Long-Term Debt Proceeds	14 0	0		0		0	0	0
	Operating Transfers In	15 187,398	3,615,000		1,351,658		5,154,056	3,335,105	4,591,417
	Proceeds of Fixed Asset Sales	16 0	0		0		0	1,074	67,014
	Total Revenues & Other Sources	17 9,032,257	16,740,032	5,000	1,790,811		27,568,100	22,852,729	24,928,963
	EXPENDITURES & OTHER FINANCING USES								
	Operating:								
	Public Safety and Legal Services	18 2,471,239	1,269,875				3,741,114	3,144,886	2,748,047
	Physical Health and Social Services	19 1,520,067	180,608				1,700,675	1,631,259	1,398,077
	County Environment and Education	21 904,014	2,140,338				3,044,352	2,984,376	2,082,590
	Roads & Transportation	22 0	7,939,400				7,939,400	7,305,200	7,201,631
	Government Services to Residents	23 986,027	26,888				1,012,915	1,021,024	711,381
	Administration	24 2,662,022	0				2,662,022	2,560,608	2,195,422
	Nonprogram Current	25 2,500	0				2,500	2,500	0
	Debt Service	26 0	0		1,353,858		1,353,858	1,477,613	1,460,963
	Capital Projects	27 685,000	3,858,000	0			4,543,000	365,000	3,510,979
	Subtotal Expenditures	28 9,230,869	15,415,109	0	1,353,858		25,999,836	20,492,466	21,509,090
	Other Financing Uses:								
	Operating Transfers Out	29 187,398	3,666,658	1,300,000			5,154,056	3,335,105	4,591,417
	Refunded Debt/Payments to Escrow	30 0	0		0		0	0	0
	Total Expenditures & Other Uses	31 9,418,267	19,081,767	1,300,000	1,353,858		31,153,892	25,827,571	25,900,507
	Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	32 -386,010	-2,341,735	-1,295,000	436,953		-3,585,792	-971,842	-971,544
	Beginning Fund Balance - July 1, 2025	33 2,529,667	6,259,977	1,300,000	74,485		10,164,129	11,138,971	12,110,515
	Increase (Decrease) in Reserves (GAAP Budgeting)	34 0	0	0	0		0	0	0
	Fund Balance - Nonspendable	35 0	0	0	0		0	0	0
	Fund Balance - Restricted	36 973,010	3,905,242	5,000	511,438		5,394,690	0	0
	Fund Balance - Committed	37 0	0	0	0		0	0	0
	Fund Balance - Assigned	38 0	0	0	0		0	0	0
	Fund Balance - Unassigned	39 1,170,647	13,000	0	0		1,183,647	10,164,129	11,138,971
	Total Ending Fund Balance - June 30,	40 2,143,657	3,918,242	5,000	511,438		6,578,337	10,164,129	11,138,971

Proposed tax rate per \$1,000 valuation for County purposes: 6.47397 rural areas; 10.21738 urban areas; 10.21738 rural areas; Any special district rates excluded.

ADOPTION OF BUDGET & CERTIFICATION OF TAXES
Fiscal Year July 1, 2025 - June 30, 2026

County Number: 12 County Name: BUTLER COUNTY Date Adopted: 4/22/2025

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 2025 Budget Data	3.63000	3,805,128	1,048,244,763	3.19
	Limitation Percentage			
	1			
	GBFL Max Rate	GBFL Max Dollars	Revenue Growth %	
Max Allowed GBFL for FY 2026	3.59406	3,887,697	2.17	

RURAL BASIC FUND LEVY CALCULATION

	RBFL Max Rate	RBFL Max Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	3.70318	2,800,000	756,106,847	3.20
	Limitation Percentage			
	1			
	RBFL Max Rate	RBFL Max Dollars	Revenue Growth %	
Max Allowed RBFL for FY 2026	3.66652	2,861,105	2.18	

		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		1,081,700,512		1,018,822,308	
General Basic	2	3,887,697		3.59406		3,661,709
+ Cemetery (Pioneer - 331.424B)	3					0
= Total for General Basic	4	3,887,697				3,661,709
Emerg Mgmt Dollars Included Above in Gen Basic-Info Only for Tax Statement	5					0
General Supplemental	6	2,600,000		2.40362		2,448,862
Emerg Mgmt Dollars Included Above in Gen Supp-Info Only for Tax Statement	7	180,000				169,532
Debt Service (from Form 703 col. 1 Countywide total)	9	410,408	1,215,598,467	0.33762	1,152,720,263	389,181
Voted Emergency Medical Services (Countywide)	10	150,000		0.13867		141,280
Other	11					0
Subtotal Countywide (A)	12	7,048,105		6.47397		6,641,032
B. All Rural Services Only Levies:	13		780,332,531		723,026,818	
Rural Services Basic	14	2,861,105		3.66652		2,650,992
Rural Services Supplemental	16	60,000		0.07689		55,594
Unified Law Enforcement	17					0
Other	18					0
Other	19					0
Subtotal All Rural Services Only (B)	20	2,921,105		3.74341		2,706,586
Subtotal Countywide/All Rural Services (A + B)	21	9,969,210		10.21738		9,347,618
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	9,969,210				9,347,618

Compensation Schedule for FY 2025/2026			
Elected Official	Annual Salary	Number of Official County Newspapers	Names of Official County Newspapers:
Attorney	113,893		
Auditor	79,609	1	Butler County Star Tribune Journal
Recorder	79,609	2	Greene Recorder
Treasurer	79,609	3	Parkersburg Eclipse
Sheriff	115,616	4	
Supervisors	36,292	5	
Supervisor Vice Chair, if different	0	6	
Supervisor Chair, if different	0		

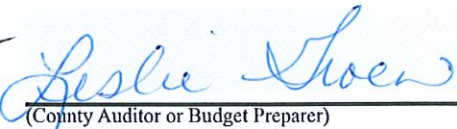
At a lawful meeting of the Board of Supervisors of the County indicated above, on the date indicated, the budget for fiscal year listed above, was adopted as summarized above by resolution. In addition, tax levies were voted on all taxable property of this county



 (Board Chairperson)

4-22-25

 (Date)



 (County Auditor or Budget Preparer)

4/22/25

 (Date)

COUNTY AUDITOR'S CERTIFICATION

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



 (County Auditor Signature of Certification)

5/6/2025

 (Date)

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 2025/2026	Re-Est 2024/2025	Actual 2023/2024		
TAXED LEVIED ON PROPERTY															
1 Less: Uncoll. Del. Taxes Levy Year	3,661,709	2,448,862		2,650,992	55,594		141,280		389,181		9,347,618	8,107,282	7,748,145		
2 Less: Credits to Taxpayers											0				
3 Less: Credits to Taxpayers											0				
4 1000 Net Current Property Taxes	3,661,709	2,448,862		2,650,992	55,594		141,280		389,181		9,347,618	8,107,282	7,748,145		
5 1010 Delinq. Property Tax Revenue	100	100		100					50		350	550	2,637		
6 11XX Penalties, Int. & Costs on Taxes	20,600										20,600	20,700	41,167		
OTHER COUNTY TAXES/TIF REVENUES															
7 12XX Other County Taxes	2,650	950		1,500					230		5,330	5,332	7,566		
8 13XX Voter Approved Local Option Taxes				300,000		375,000					675,000	690,000	736,142		
9 14XX Gambling Taxes											0				
10 15XX TIF Tax Revenues							2,435,983				2,435,983	2,227,786	1,547,157		
11 16XX Utility Tax Replacement Excise Taxes	225,988	151,138		210,113	4,406		8,720		21,227		621,592	536,484	504,125		
11B 17XX Taxes Collected for Other Governments											0		11B		
12 Subtotal	228,638	152,088	0	511,613	4,406	375,000	2,444,703	0	21,457	0	3,757,905	3,459,602	2,794,990		
INTERGOVERNMENTAL REVENUE															
13 20XX State Shared Revenues	1,000					4,806,427					4,807,427	4,770,746	4,783,433		
14 21XX State Replacements Against Levied Taxes	214,000	89,000		120,500		280			23,850		447,630	527,619	482,035		
15 22XX Other State Tax Replacements		9,350		17,332					3,615		30,297	64,920	82,164		
16 23XX, 24XX State/Federal Pass-Thru Revenues	40,000		200,000			1,045,000					1,285,000	441,930	1,539,000		
17 25XX Contributions from Other Intergovernmental Units	237,886			279,940		375,000					892,826	550,662	433,204		
18 26XX, 27XX State Grants and Entitlements	15,500		92,550	52,000		11,800	10,500				182,350	194,309	353,952		
19 28XX Federal Grants and Entitlements			110,000	0							110,000	135,000	193,293		
20 29XX Payments in Lieu of Taxes											0				
21 Subtotal (lines 13 - 20)	508,386	98,350	402,550	469,772	0	6,238,227	10,780	0	27,465	0	7,755,530	6,685,186	7,867,081		
22 3XXX Licenses & Permits				35,450		30,000					65,450	64,138	71,539		
23 4XXX, 5XXX Charges for Service	497,446		132,500	1,875		2,500	3,768				638,089	566,823	573,633		
24 6XXX Use of Money & Property	169,190			0			16,472	5,000	1,000		191,662	214,493	575,103		
25 8XXX Miscellaneous	32,640	140,500	351,200			47,500	85,000				656,840	397,776	596,217		
26 Total Revenues	5,118,709	2,839,900	886,250	3,669,802	60,000	6,693,227	2,702,003	5,000	439,153	0	22,414,044	19,516,550	20,270,532		
OTHER FINANCING SOURCES OPERATING TRANSFERS IN															
27 9000 From General Basic			187,398								187,398	196,692	582,104		
28 9020 From Rural Services Basic					75,000	2,240,000					2,315,000	2,170,000	2,000,000		
29 90xx From Other Budgetary Funds						1,300,000			1,351,658		2,651,658	968,413	2,009,313		
30 Subtotal (lines 27- 29)	0	0	187,398	0	75,000	3,540,000	0	0	1,351,658	0	5,154,056	3,333,105	4,591,417		
31 91XX Proceeds/Gen Long-Term Debt											0				
32 92XX Proceeds/Gen Capital Asset Sales											0	1,074	67,014		
33 Total Revenues and Other Sources	5,118,709	2,839,900	1,073,648	3,669,802	135,000	10,233,227	2,702,003	5,000	1,790,811	0	27,568,100	22,852,729	24,928,963		
34 Beginning Fund Balance - July 1, N/A	1,336,975	887,996	304,696	3,127,806		2,561,772	570,399	1,300,000	74,485		10,164,129	11,138,971	12,110,515		
35 Total Resources	6,455,684	3,727,896	1,378,344	6,797,608	135,000	12,794,999	3,272,402	1,305,000	1,865,296	0	37,732,229	33,991,700	37,039,478		
36 Loss on Nonreplaced Credits Against Levied Taxes	214,000	89,000		120,500	0	280			23,850		447,630	527,619	482,035		

SERVICE AREA 1
PUBLIC SAFETY AND LEGAL SERVICES
 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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024				
LAW ENFORCEMENT PROGRAM															
1000 - Uniformed Patrol Services				562,695	72,625				635,320	561,142	327,140	1			
1010 - Investigations	314,976	142,614							457,590	292,709	453,740	2			
1020 - Unified Law Enforcement									0			3			
1030 - Contract Law Enforcement				401,823	41,532				443,355	333,775	234,373	4			
1040 - Law Enforcement Communications	404,431	92,333							496,764	424,393	384,031	5			
1050 - Adult Correctional Services	278,550	47,827	25,500						351,877	336,210	347,094	6			
1060 - Administration	375,553	123,926						1,800	501,279	410,310	566,462	7			
Subtotal	1,373,510	406,700	25,500	964,518	114,157	0	1,800	0	2,886,185	2,358,539	2,313,040	8			
LEGAL SERVICES PROGRAM															
1100 - Criminal Prosecution	190,609	90,408							281,017	268,970	242,887	9			
1110 - Medical Examiner	46,000								46,000	46,000	41,074	10			
1120 - Child Support Recovery									0			11			
Subtotal	236,609	90,408	0	0	0	0	0	0	327,017	314,970	283,961	12			
EMERGENCY SERVICES															
1200 - Ambulance Services	119,512	20,300		19,000				150,000	308,812	194,277	10,173	13			
1210 - Emergency Management		180,000		20,400					200,400	258,400	127,567	14			
1220 - Fire Protection & Rescue Services									0			15			
1230 - E911 Service Board									0			16			
Subtotal	119,512	200,300	0	39,400	0	0	150,000	0	509,212	452,677	137,740	17			
ASSISTANCE TO DISTRICT COURT SYSTEM PROGRAM															
1400 - Physical Operations	1,200								1,200	1,000	1,018	18			
1410 - Research & Other Assistance	500								500	500	0	19			
1420 - Bailiff Services									0			20			
Subtotal	1,700	0	0	0	0	0	0	0	1,700	1,500	1,018	21			
COURT PROCEEDINGS PROGRAM															
1500 - Juries & Witnesses	1,000								1,000	1,000	0	22			
1510 - (Reserved)									0			23			
1520 - Detention Services									0			24			
1530 - Court Costs									0			25			
1540 - Service of Civil Papers									0	200	0	26			
Subtotal	1,000	0	0	0	0	0	0	0	1,000	1,200	0	27			
JUVENILE JUSTICE ADMINISTRATION PROGRAM															
1600 - Juvenile Victim Restitution									0			28			
1610 - Juvenile Representation Services	6,000								6,000	6,000	4,225	29			
1620 - Court-Appointed Attorneys & Court Costs for Juveniles		10,000							10,000	10,000	8,063	30			
Subtotal	6,000	10,000	0	0	0	0	0	0	16,000	16,000	12,288	31			
Total - Public Safety & Legal Services	1,738,331	707,408	25,500	1,003,918	114,157	0	151,800	0	3,741,114	3,144,886	2,748,047	32			

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	All Permanent	Budget 2025/2026	Re-estimated 2024/2025	Actual 2023/2024					
PHYSICAL HEALTH SERVICES PROGRAM																
3000 - Personal & Family Health Services		245,684	710,448				40,000		996,132	1,084,536	970,760	1				
3010 - Communicable Disease Prevention & Control Services									0			2				
3020 - Environmental Health				130,142	10,466				140,608	137,231	109,929	3				
3040 - Health Administration									0			4				
3050 - Support of Hospitals									0			5				
Subtotal	0	245,684	710,448	130,142	10,466	0	40,000	0	1,136,740	1,221,767	1,080,689	6				
SERVICES TO POOR PROGRAM																
3100 - Administration	133,900	47,915							181,815	59,545	44,377	7				
3110 - General Welfare Services	71,600								71,600	62,000	49,735	8				
3120 - Care in County Care Facility									0			9				
Subtotal	205,500	47,915	0	0	0	0	0	0	253,415	121,545	94,112	10				
SERVICES TO MILITARY VETERANS PROGRAM																
3200 - Administration	66,784	30,800							97,584	94,675	76,201	11				
3210 - General Services to Veterans	10,550								10,550	10,550	5,893	12				
Subtotal	77,334	30,800	0	0	0	0	0	0	108,134	105,225	82,094	13				
CHILDREN'S & FAMILY SERVICES PROGRAM																
3300 - Youth Guidance									0			14				
3310 - Family Protective Services									0			15				
3320 - Services for Disabled Children									0			16				
Subtotal	0	0	0	0	0	0	0	0	0	0	0	17				
SERVICES TO OTHER ADULTS PROGRAM																
3400 - Services to the Elderly	1,000								1,000	1,000	1,000	18				
3410 - Other Social Services	143,069	19,817							162,886	143,222	105,182	19				
3420 - Social Services Business Operations									0			20				
Subtotal	144,069	19,817	0	0	0	0	0	0	163,886	144,222	106,182	21				
CHEMICAL DEPENDENCY PROGRAM																
3500 - Treatment Services		3,500							3,500	3,500	0	22				
3510 - Preventive Services		35,000							35,000	35,000	35,000	23				
3520 - Opioid Litigation Settlement									0			24				
Subtotal	0	38,500	0	0	0	0	0	0	38,500	38,500	35,000	25				
TOTAL-PHYSICAL HEALTH & SOCIAL SERVICES	426,903	382,716	710,448	130,142	10,466	0	40,000	0	1,700,675	1,631,259	1,398,077	26				

SERVICE AREA 6
COUNTY ENVIRONMENT AND EDUCATION
 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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
ENVIRONMENTAL QUALITY PROGRAM													
6000 - Natural Resources Conservation				5,000					5,000	5,000	5,000		
6010 - Weed Eradication									0				
6020 - Solid Waste Disposal				275,000					275,000	275,000	238,680		
6030 - Environmental Restoration									0				
Subtotal	0	0	0	280,000	0	0	0	0	280,000	280,000	243,680		
CONSERVATION & RECREATION SERVICES PROGRAM													
6100 - Administration	448,070	213,744					110,000		771,814	866,948	571,411		
6110 - Maintenance & Operations	173,950						92,000		265,950	244,993	205,114		
6120 - Recreation & Environmental Educ.	8,000								8,000	8,000	8,000		
Subtotal	630,020	213,744	0	0	0	0	202,000	0	1,045,764	1,119,941	784,525		
ANIMAL CONTROL PROGRAM													
6200 - Animal Shelter									0				
6210 - Animal Bounties & State Apiarist Expenses	250								250	250	0		
Subtotal	250	0	0	0	0	0	0	0	250	250	0		
COUNTY DEVELOPMENT PROGRAM													
6300 - Land Use & Building Controls				50,618	4,020				54,638	28,485	50,249		
6310 - Housing Rehabilitation & Develop.									0				
6320 - Community Economic Development	35,000						1,515,500		1,550,500	1,445,000	883,636		
Subtotal	35,000	0	0	50,618	4,020	0	1,515,500	0	1,605,138	1,473,485	933,885		
EDUCATIONAL SERVICES PROGRAM													
6400 - Libraries				88,000					88,000	88,000	88,000		
6410 - Historic Preservation									0				
6420 - Fair & 4-H Clubs	25,000								25,000	22,500	32,500		
6430 - Fairgrounds							200		200	200	0		
6440 - Memorial Halls									0				
6450 - Other Educational Services				88,000			200		113,200	110,700	120,500		
Subtotal	25,000	0	0	88,000	0	0	200	0	113,200	110,700	120,500		
PRESIDENT OR GOVERNOR DECLARED DISASTERS PROGRAM													
6500 - Property									0				
6510 - Buildings									0				
6520 - Equipment									0				
6530 - Public Facilities									0				
Subtotal	0	0	0	0	0	0	0	0	0	0	0		
Total - County Environment and Education	690,270	213,744	0	418,618	4,020	0	1,717,700	0	3,044,352	2,984,376	2,082,590		

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
SECONDARY ROADS ADMINISTRATION & ENGINEERING PROGRAM													
7000 - Administration						225,000			225,000	221,800	205,076	1	
7010 - Engineering						560,000			560,000	512,500	511,226	2	
Subtotal	0	0	0	0	0	785,000	0	0	785,000	734,300	716,302	3	
ROADWAY MAINTENANCE PROGRAM													
7100 - Bridges & Culverts									219,000	211,900	498,185	4	
7110 - Roads						3,340,000			3,340,000	3,280,100	3,114,444	5	
7120 - Snow & Ice Control						260,000			260,000	260,000	176,741	6	
7130 - Traffic Controls						224,000			224,000	124,000	124,650	7	
7140 - Road Clearing				100,000		390,000			390,000	358,200	292,015	8	
Subtotal	0	0	0	100,000	0	4,333,000	0	0	4,433,000	4,234,200	4,206,035	9	
GENERAL ROADWAY EXPENDITURES PROGRAM													
7200 - New Equipment						500,000			500,000	415,000	283,075	10	
7210 - Equipment Operations						1,569,400			1,569,400	1,557,900	1,460,709	11	
7220 - Tools, Materials & Supplies						252,000			252,000	253,800	445,691	12	
7230 - Real Estate & Buildings						400,000			400,000	110,000	89,819	13	
Subtotal	0	0	0	0	0	2,721,400	0	0	2,721,400	2,356,700	2,279,294	14	
MASS TRANSIT PROGRAM													
7300 - Air Transportation									0			15	
7310 - Ground Transportation									0			16	
Subtotal	0	0	0	0	0	0	0	0	0	0	0	17	
Total - Roads & Transportation	0	0	0	100,000	0	7,839,400	0	0	7,939,400	7,305,200	7,201,631	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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
REPRESENTATION SERVICES PROGRAM													
8000 - Elections Administration		383,050							383,050	404,591	153,966		
8010 - Local Elections		17,200							17,200	26,200	22,717		
8020 - Township Officials				16,000	1,500				17,500	16,000	10,613		
Subtotal	0	400,250	0	16,000	1,500	0	0	0	417,750	446,791	187,296		
STATE ADMINISTRATIVE SERVICES													
8100 - Motor Vehicle Registrations & Licensing	195,215								274,096	265,190	243,483		
8101 - Driver Licenses Services		78,881							0		6		
8110 - Recording of Public Documents	218,368								321,069	309,043	280,602		
Subtotal	413,583	172,194	0	0	0	0	9,388	0	593,165	574,233	524,085		
Total - Government Services to Residents	413,583	572,444	0	16,000	1,500	0	9,388	0	1,012,915	1,021,024	711,381		

SERVICE AREA 9

ADMINISTRATION
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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
POLICY & ADMINISTRATION PROGRAM													
9000 - General County Management	134,600	106,500							241,100	233,850	216,084	1	
9010 - Administrative Management Services	145,000	59,350							204,350	183,075	264,176	2	
9020 - Treasury Management Services	193,928	56,583							250,511	248,909	223,914	3	
9030 - Other Policy & Administration	76,000								76,000	76,000	70,206	4	
9040 - Reimbursable Administrative Service Organization Direct Expenses									0			5	
Subtotal	549,528	222,433	0	0	0	0	0	0	771,961	741,834	774,380	6	
CENTRAL SERVICES PROGRAM													
9100 - General Services	325,482	402,091							727,573	701,035	464,631	7	
9110 - Information Tech Services	791,042	36,946							827,988	805,239	764,059	8	
9120 - GIS Systems									0			9	
Subtotal	1,116,524	439,037	0	0	0	0	0	0	1,555,561	1,506,274	1,228,690	10	
RISK MANAGEMENT SERVICES PROGRAM													
9200 - Tort Liability									0			11	
9210 - Safety of Workplace		322,000							322,000	300,000	192,352	12	
9220 - Fidelity of Public Officers		2,500							2,500	2,500	0	13	
9230 - Unemployment Compensation		10,000							10,000	10,000	0	14	
Subtotal	0	334,500	0	0	0	0	0	0	334,500	312,500	192,352	15	
Total - Administration	1,666,052	995,970	0	0	0	0	0	0	2,662,022	2,560,608	2,195,422	16	

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 2025/2026	Re-estimated 2024/2025	Actual 2023/2024		
NONPROGRAM CURRENT EXPENDITURES															
0010 - County Farm Operations	2,500										2,500	2,500	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	2,500	2,500	0		
LONG-TERM DEBT SERVICE															
0100 - Principal													6		
0110 - Interest and Fiscal Charges													7		
Total Long-term Debt Service	0	0	0	0	0	0	0	0	1,250,000	1,250,000	1,250,000	1,550,000	1,305,000		
CAPITAL PROJECTS															
0200 - Roadway Construction						3,850,000					3,850,000	350,000	9		
0210 - Conservation Land Acquisition & Dev.			525,000				8,000				533,000	5,000	10		
0220 - Other Capital Projects	160,000										160,000	10,000	11		
Total Capital Projects	160,000	0	525,000	0	0	3,850,000	8,000	0		0	4,543,000	365,000	12		
EXPENDITURES SUMMARY															
Total Public Safety and Legal Services	1,738,331	707,408	25,500	1,003,918	114,157	0	151,800			0	3,741,114	3,144,886	13		
Total Physical Health and Social Services	426,903	382,716	710,448	130,142	10,466	0	40,000			0	1,700,675	1,631,259	14		
Total County Environment and Education	690,270	213,744	0	418,618	4,020	0	1,717,700			0	3,044,352	2,984,376	16		
Total Roads & Transportation	0	0	0	100,000	0	7,839,400	0			0	7,939,400	7,305,200	17		
Total Government Services to Residents	413,583	572,444	0	16,000	1,500	0	9,388			0	1,012,915	1,021,024	18		
Total Administration	1,666,052	995,970	0	0	0	0	0			0	2,662,022	2,560,608	19		
Total Nonprogram Current	2,500	0	0	0	0	0	0			0	2,500	2,500	20		
Total Long-Term Debt Service	0	0	0	0	0	0	0			0	1,353,858	1,477,613	21		
Total Capital Projects	160,000	0	525,000	0	0	3,850,000	8,000			0	4,543,000	365,000	22		
Total - All Expenditures	5,097,639	2,872,282	1,260,948	1,668,678	130,143	11,689,400	1,926,888	0	1,353,858	0	25,999,836	20,492,466	23		
OTHER BUDGETARY FINANCING USES															
OPERATING TRANSFERS OUT															
To General Supplemental											0		24		
To Rural Services Supplemental				75,000							75,000		25		
To Secondary Roads				2,240,000				1,300,000			3,540,000	2,220,000	26		
To Other Budgetary Funds	187,398							1,351,658			1,539,056	1,115,105	27		
Total Operating Transfers Out	187,398	0	0	2,315,000	0	0	0	1,351,658	1,300,000	0	5,154,056	3,335,105	28		
REFUNDED DEBT/PAYMENTS TO ESCROW															
Increase (Decrease) in Reserves											0		29		
Fund Balance - Nonspendable											0		30		
Fund Balance - Restricted											0		31		
Fund Balance - Committed											0		32		
Fund Balance - Assigned											0		33		
Fund Balance - Unassigned	1,170,647		0	13,000	0	0	0			0	1,183,647	10,164,129	34		
Total Ending Fund Balance - June 30.	1,170,647	855,614	117,396	2,813,930	4,857	1,105,599	-6,144	5,000	511,438	0	6,578,337	10,164,129	35		
Total Requirements	6,455,684	3,727,896	1,378,344	6,797,608	135,000	12,794,999	3,272,402	1,305,000	1,865,296	0	37,732,229	33,991,700	37		

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 2025/2026	Interest Due 2025/2026	Bond Registration Due 2025/2026	TOTAL OBLIGATION Due 2025/2026	Amount Paid by Other Funds & Debt Service Fund Balance	Current Year Utility Replacement & Debt Service Taxes
Gas Pipeline - Series 2013	1		230,000	9,200	500	239,700	239,200	500
Roads - Series 2017	2		375,000	30,750	500	406,250	405,750	500
Trinity Rail - Series 2019	3		270,000	28,500	600	299,100	298,500	600
URA Roads - Series 2027	4		375,000	33,208	600	408,808	0	408,808
	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:			1,250,000	101,658	2,200	1,353,858	943,450	410,408

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
TOTALS FOR PARTIAL COUNTY DEBT SERVICE:							0	0

Exceed General and Rural

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A GENERAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a General Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum Rural 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:	3.59406
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:

FOLLOWING APPROVAL AT A SPECIAL LEVY ELECTION FOR FY THE BOARD OF SUPERVISORS INTENDS TO LEVY A RURAL BASIC PROPERTY TAX RATE WHICH EXCEEDS THE ORIGINAL STATUTORY MAXIMUM Per the result of a special levy election, the accompanying budget proposes a Rural Basic property tax rate that exceeds the maximum rate as originally established by the General Assembly. Comparison of the proposed general basic rate with the statutory maximum 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:	3.66652
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: