

MINUTES AND PROCEEDINGS OF A REGULAR MEETING OF THE BUTLER COUNTY BOARD OF SUPERVISORS HELD ON October 28, 2025.

Meeting called to order at 9:00 A.M. by Rusty Eddy with members Wayne Dralle and Greg Barnett present. Moved by Barnett, second by Dralle to approve the agenda. All ayes. Motion carried.

Motioned by Barnett, second by Dralle to approve the October 21st regular meeting minutes. All ayes. Motion carried. Motioned by Barnett, second by Dralle to approve the October 21st special meeting minutes. All ayes. Motion carried.

During public comment Dave Wangsness and Amy Shepard provided the Board of Supervisors with documents regarding the 2026 County health insurance premiums and Insurance Committee recommendation. They asked the Board to review the information prior to next week’s meeting where they will consider and approve rates.

Motion by Barnett, second by Dralle to approve 2025 Weed Commissioner's Report. All ayes. Motion carried.

Motion by Barnett, second by Dralle to appoint Matt Morris as Butler County Weed Commissioner and Jacob Moore as Deputy Weed Commissioner for 2026. All ayes. Motion carried.

Motion by Dralle, second by Barnett to approve FY25 Annual Financial Report. All ayes. Motion carried.

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	
Revenues & Other Financing Sources:								
Taxes Levied on Property	1	5,674,756	2,488,558		511,999	8,675,313	9,111,800	1
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0	0	0	2
Less: Credits to Taxpayers	3		0		0	0	0	3
Net Current Property Taxes	4	5,674,756	2,488,558		511,999	8,675,313	9,111,800	4
Delinquent Property Tax Revenue	5	159	0		13	172	550	5
Penalties, Interest & Costs on Taxes	6	56,275				56,275	20,700	6
Other County Taxes/TIF Tax Revenues	7	340,346	3,320,229	0	26,933	3,687,508	3,438,634	7
Intergovernmental	8	963,743	5,679,003	0	31,083	6,673,829	6,330,322	8
Licenses & Permits	9	0	72,438	0	0	72,438	63,300	9
Charges for Service	10	624,444	5,024	0	0	629,468	563,814	10
Use of Money & Property	11	504,892	44,881	25,151	6,448	581,372	315,488	11
Miscellaneous	12	228,718	217,066	0	0	445,784	435,442	12
Subtotal Revenues	13	8,393,333	11,827,199	25,151	576,476	20,822,159	20,280,050	13
Other Financing Sources:								
General Long-Term Debt Proceeds	14	0	15	0	0	15	0	14
Operating Transfers In	15	274,271	2,239,820	0	918,413	3,432,504	4,645,105	15
Proceeds of Capital Asset Sales	16	1,075	0	0	0	1,075	500	16
Total Revenues & Other Sources	17	8,668,679	14,067,034	25,151	1,494,889	24,255,753	24,925,655	17
Expenditures & other Financing Uses								
Operating:								
Public Safety and Legal Services	18	1,933,705	883,936		0	2,817,641	3,429,465	18
Physical Health Social Services	19	1,275,980	198,930		0	1,474,910	1,489,611	19
Mental Health, ID & DD (Polk County only)	20	0	0		0	0	0	20
County Environment and Education	21	787,660	2,036,995		0	2,824,655	2,922,163	21
Roads & Transportation	22	0	8,326,390		0	8,326,390	7,321,000	22
Government Services to Residents	23	861,365	12,334		0	873,699	991,074	23
Administration	24	2,547,280	0		0	2,547,280	2,570,808	24
Nonprogram Current	25	1,960	0		0	1,960	2,500	25
Debt Service	26	0	0	0	1,480,613	1,480,613	1,480,613	26
Capital Projects	27	65,050	321,829	0	0	386,879	3,463,000	27
Subtotal Expenditures	28	7,473,000	11,780,414	0	1,480,613	20,734,027	23,670,234	28
Other Financing Uses:								
Operating Transfers Out	29	274,271	3,088,413	69,820	0	3,432,504	4,645,105	29
Refunded Debt/Payments to Escrow	30	0	0	0	0	0	0	30
Total Expenditures & Other Uses	31	7,747,271	14,868,827	69,820	1,480,613	24,166,531	28,315,339	31
Changes in fund balances:								
Beginning Fund Balance - July 1, 2024	33	921,408	-801,793	-44,669	14,276	89,222	-3,389,684	32
Increase (Decrease) in Reserves (GAAP Budget)	34	3,132,579	7,619,799	1,318,984	39,151	12,110,513	10,922,062	33
Fund Balance - Nonspendable	35	0	0	0	0	0	0	35
Fund Balance - Restricted	36	1,792,936	6,818,006	1,274,315	53,427	9,938,684	6,502,710	36
Fund Balance - Committed	37	0	0	0	0	0	0	37
Fund Balance - Assigned	38	0	0	0	0	0	0	38
Fund Balance - Unassigned	39	2,261,051	0	0	0	2,261,051	1,029,668	39
Total Ending Fund Balance - June 30, 2025	40	4,053,987	6,818,006	1,274,315	53,427	12,199,735	7,532,378	40

Additional details are available at: -
Notes to the financial statement, if any: -
Telephone : (319) 346-6547

Motion by Dralle, second by Barnett to approve the Annual Urban Renewal Report, Fiscal Year 2024-2025. All ayes. Motion carried.

During the Engineer’s Update John Riherd shared updates on T16 through Dumont, Franklin County line bridge work completed, and bridge crew has moved to final bridge work for the season on Jay Ave east of Aplington. Board also reviewed speed limit study on 280th St and Riherd will share the findings with interested parties.

Motioned by Dralle, second by Barnett to approve claims. All ayes. Motion carried.

Motioned by Barnett, second by Dralle to adjourn the regular meeting at 9:33 A.M. to November 4, 2025, at 9:00 A.M. All ayes. Motion carried.

The above and foregoing is a true and correct copy of the minutes and proceedings of a regular adjourned meeting of the Board of Supervisors of Butler County, Iowa on October 28, 2025.

Attest: Leslie Groen
Butler County Auditor

Rusty Eddy
Chairman of the Board of Supervisors